Section 1 - Budgets

Source of budget data are applicable Saint Louis County Comprehensive Annual Financial Reports (CAFR), Total Annual Expenditures, Changes In Fund Balances of Governmental Funds, modified accrual basis of accounting, 1997 – 2012. The year 1997 was chosen as the starting point because that is the earliest the data was collected using a consistent measure and accounting system.

The exact population for Saint Louis County in 1997 and 2012 are unknown. In 1990, the population of the county was 993,529. In 2000, it was 1,016,318. In 2010, it was 998,954.

Section 1.3

Stokes, David. “St. Louis County, Drugs, and Competitive Bidding: A Privatization Success Story.” Show-Me Institute Case Study No. 2, August 2007.


Section 1.5

Section 1.6

Of course, the same points could be argued about Saint Louis County’s pension system. It could transition into the Missouri County Employee Retirement Fund (CERF). However, it is interesting to note that Saint Louis County actually has a larger current market value in its investment portfolio than the statewide equivalent county retirement system, or CERF, which serves 112 other Missouri counties. The benefits of combining into a smaller fund may be minor for Saint Louis County. Saint Louis County’s 2012 market value of pension fund assets: $500,156,496. CERF’s 2012 market value of assets: $348,915,519. Jackson County also has its own pension system. Source: Joint Committee on Public Employee Retirement, 2014 Annual Report.

Section 2 - Taxes

Source: 2013 Saint Louis County Comprehensive Annual Financial Report (CAFR), page 167. The 2012 data used is the most recent rate available in a county-wide average format.

Section 2.1

The average county rate in Missouri is $0.53. That is the unweighted average. The weighted average, which adjusts for the larger assessed valuations in larger counties, is $1.02 per county, still far less than Saint Louis County’s rate. Unlike other property taxes, the commercial surcharge does not roll back as assessments increase.


Section 2.2


As mentioned above, Saint Louis County sets different rates for residential, commercial, agricultural, and personal property, but only the City of Saint Louis is authorized to set differing rates for a manufacturing subclass of personal property.

Section 2.3

There is also a pool for the capital improvements sales tax and the quarter-cent optional general sales tax. Our focus here is on the primary general sales tax pool.


Section 2.4


Section 2.5

Data compiled from several Missouri State Auditor reports on TDDs.

Section 3 – Regulations

Section 3.1


Section 3.2

This includes county licensing for plumbers, electricians, heating and air conditioning installers, irrigation workers, and more.


Section 3.3


Section 3.5

Northern Health (from Canada). View online here: https://www.northernhealth.ca/YourHealth/EnvironmentalHealth/FoodSafety/TemporaryFoodPermitsandMarkets/FoodSafetyforBakeSales.aspx.

Saint Louis County Food Code 1.201.10(B) “Food Establishment” 3(D).


Section 3.6


Section 4 – Transparency

Section 4.1

Here is the current website with no audit reports: http://www.stlouisco.com/YourGovernment/CountyCouncil/CountyAuditor

Here is the old website, which listed audit reports: http://www5.stlouisco.com/auditor/audits.html

Section 4.2

Missouri Accountability Portal. View online here: http://mapyourtaxes.mo.gov/MAP/Portal/Default.aspx

Section 4.3

Deere, Stephen. “Missouri History Museum’s purchase of ex-mayor’s St. Louis property is questioned.” St. Louis Post-Dispatch, Sept. 16, 2012.