Posted: September 20, 2019

VALLEY PARK FIRE PROTECTION DISTRICT
Board of Directors

Proposed Agenda – September 23, 2019; 6:30 PM

Meeting to Order

Pledge of Allegiance

Approval of Agenda

Swearing in Ceremony: Captain Grellner, Firefighter Huffman

Approval of the September 9, 2019 Open Board Meeting Minutes

Approval of the August 26, 2019 Closed Meeting Minutes

Approval of Accounts Payable Checks

Approval of Accounts Payable Bond Checks

Old business:

Public Hearing, Tax Rate Setting
Resolution-Tax Rate

Updated Construction Schedule: Station 1
51 Crescent Asbestos Remediation
Standard Insurance Change

New business:

Rick Rognan: Financial Report
Construction Change Orders

Attorney's Report
Shop Steward's Report
Chief's Report: Valley Days, Trunk or Treat

Misc. New Business

Closed Session: (3)

(Pursuant to :RS MO 610.021 (1) Legal Action, causes of action or litigation involving a public government body and any confidential or privilege communication between a public governmental body or its representatives and its attorneys; and RS MO Section 610.021 (3) Hiring, Firing, Disciplining or Promoting of particular Employees by Public Government Body when personal information about the employee is discussed or recorded; and RS MO Section 610.021 (9) Preparation, including any discussions or work product, on behalf of Public Government Body, or its representatives for negotiations with employee groups.)

Set Board Meeting date for Monday, (October 14, 2019) at 6:30 p.m.

Adjourn Meeting

VALLEY PARK FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

REGULAR MEETING

SEPTEMBER 9, 2019

MINUTES

The meeting was called to order by Chairman Webster at 16:30 hours. In attendance were:

Treasurer Dan Wilburn

Secretary Sheri Schmitt

Attorney Dan McLaughlin

Deputy Chief Jeramy Poleski

EMT/P-FF Matt Kirchhoff

EMT-P/FF Kevin Shumacher

Assistant Chief Rolland Piotraschke

Chairman Webster led the group in the Pledge of Allegiance

Motion by Webster, second by Wilburn, to accept the agenda as offered; passed by acclamation.

Motion by Treasurer Wilburn to accept the open meeting minutes as offered, second by Chairman Webster; passed by acclamation. The closed minutes were tabled due to them not being distributed.

Motion by Treasurer Wilburn, second by Secretary Schmitt, to approve the accounts payable checks and the bond checks; passed by acclamation.

OLD BUSINESS

Resolution 2019-08: Conflict of Interest-Explanation of resolution by Attorney McLaughlin of the need for the resolution. Motion by Chairman Webster to move forward with to resolution, Treasurer Wilburn Aye, Secretary Schmitt Aye, resolution passed unanimously.

Asbestos Survey results and remediation-The board reviewed the information received by 3 companies bidding on asbestos remediation, and tabled the subject.

51 Crescent demolition-A discussion was held on whether an RFP was needed or if pursuing estimates from reputable companies would suffice. The Board decided to solicit RFP's for this work. The attorney will put one together and forward to Chief Polk.

Station 1 update/construction schedule-The Board was apprised of what was currently being done to station 1, as well as reviewing the construction schedule going forward.

Ambulance graphics-Deputy Chief Poleski updated the Board on what had been decided about the graphics for the new ambulance. After some discussion, he was directed to have the lettering done as per his presentation with the exception of replacing "Fire District" with "Fire Protection District", and pursuing other branding on the cab doors, which could be done locally.

NEW BUSINESS

MACFPD-A reminder to the board that the next conference of the MACFPD is scheduled for June 5-7, 2020.

Construction Retainage—A change in the amount set aside for overruns on building construction for the work to be done was lowered from 10% to 5%.

Standard Insurance Amendment-A request to increase the amount of worker's compensation insurance for chief officers was tabled.

Planning committee meeting-A request was made to have a meeting with the planning committee to update them on what has occurred so far is set for September 23rd at 18:00 hours, which is before the regular board meeting.

Attorney's report-None

Shop Steward's report-Matt Kirchhoff updated the board on activities surrounding MDA collections and noted that contract negotiations are set to begin soon.

Chief's report-None

No closed session

Notion by Chairman Webster, second by Treasurer Wilburn, to set the next regular board meeting for September 23rd at 18:30 hours in the board room at station #2. Motion passed by acclamation.

Notion by Chairman Webster, second by Treasurer Wilburn, to adjourn. Motion passed by acclamation.

Sheri Schmitt

Secretary

VALLEY PARK
FIRE & RESCUE
55 Crescent Avenue • Valley Park • MO 63088
Phone (636) 225-4288 • (636) 225-5247
www.vpfire.org

Firefighter/Paramedic Oath of Rank

I, Brandon Huffman, do solemnly swear, that I will faithfully execute the duties of the rank of Firefighter/Paramedic with the Valley Park Fire Protection District, in the County of St. Louis, State of Missouri.

I will, to the best of my ability, serve the citizens, businesses and visitors of the District, following and abiding by the Rules, Regulations, Policies and Guidelines; as adopted by the Fire District so help me God.

Brandon J. Huffman

Brandon Huffman
Firefighter/Paramedic

Sworn to and subscribed before me, this 23rd day of September 2019.

Sheri Schmitt

Sherri Schmitt
Board Secretary

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www.vpfire.org

Captain
Oath of Rank

I, Chris Grellner, do solemnly swear, that I will faithfully execute the duties of the rank of Captain with the Valley Park Fire Protection District, in the County of St. Louis, State of Missouri.
I will, to the best of my ability, serve the citizens, businesses and visitors of the District, following and abiding by the Rules, Regulations, Policies and Guidelines; as adopted by the Fire District so help me God.

____
Chris Grellner
Captain

Sworn to and subscribed before me, this 23rd day of September 2019.

____

____
Sherri Schmitt
Board Secretary

VALLEY PARK FIRE PROTECTION DISTRICT

Check Register - Detail of 1060

September 23, 2019

Date	Transaction Type	Num	Name	Split	Amount
1060 AP Account-Control					
09/23/2019	Bill Payment (Check)	17337	VOYA	2000 Accounts Payable-Control	-2,704.00
09/23/2019	Bill Payment (Check)	17307	ARCH	2000 Accounts Payable-Control	-26.00
09/23/2019	Bill Payment (Check)	17308	BP	2000 Accounts Payable-Control	-1,654.10
09/23/2019	Bill Payment (Check)	17309	CHARTER	2000 Accounts Payable-Control	-331.23
09/23/2019	Bill Payment (Check)	17310	CHUCK'S BOOTS	2000 Accounts Payable-Control	-109.99
09/23/2019	Bill Payment (Check)	17311	CITI	2000 Accounts Payable-Control	-1,825.54
09/23/2019	Bill Payment (Check)	17312	DELTA	2000 Accounts Payable-Control	-2,035.08
09/23/2019	Bill Payment (Check)	17313	FEATHER	2000 Accounts Payable-Control	-871.64
09/23/2019	Bill Payment (Check)	17314	FLOWERFUND	2000 Accounts Payable-Control	-322.00
09/23/2019	Bill Payment (Check)	17315	FOREMOST	2000 Accounts Payable-Control	-1,108.23
09/23/2019	Bill Payment (Check)	17316	IAFF	2000 Accounts Payable-Control	-1,449.00
09/23/2019	Bill Payment (Check)	17317	LEON	2000 Accounts Payable-Control	-106.49
09/23/2019	Bill Payment (Check)	17318	MACQUEEN	2000 Accounts Payable-Control	-467.77
09/23/2019	Bill Payment (Check)	17319	MASTERCARD	2000 Accounts Payable-Control	-56.65
09/23/2019	Bill Payment (Check)	17320	MCLAUGH	2000 Accounts Payable-Control	-5,247.00
09/23/2019	Bill Payment (Check)	17321	MCLAUGHIN PENSION	2000 Accounts Payable-Control	-214.50
09/23/2019	Bill Payment (Check)	17322	MERCY	2000 Accounts Payable-Control	-89.00
09/23/2019	Bill Payment (Check)	17323	MOAMW7827	2000 Accounts Payable-Control	-88.21
09/23/2019	Bill Payment (Check)	17324	MOAMW8783	2000 Accounts Payable-Control	-123.58
09/23/2019	Bill Payment (Check)	17325	MOLM	2000 Accounts Payable-Control	-427.60
09/23/2019	Bill Payment (Check)	17326	MSD	2000 Accounts Payable-Control	-87.93
09/23/2019	Bill Payment (Check)	17327	POLK	2000 Accounts Payable-Control	-304.94
09/23/2019	Bill Payment (Check)	17328	PROCLAIMS	2000 Accounts Payable-Control	-2,605.03
09/23/2019	Bill Payment (Check)	17329	PROFESS	2000 Accounts Payable-Control	-216.00
09/23/2019	Bill Payment (Check)	17330	RICOH 4083	2000 Accounts Payable-Control	-143.00
09/23/2019	Bill Payment (Check)	17331	ROTTLER	2000 Accounts Payable-Control	-85.00
09/23/2019	Bill Payment (Check)	17332	SSMEH	2000 Accounts Payable-Control	-775.00
09/23/2019	Bill Payment (Check)	17333	STANDARD001	2000 Accounts Payable-Control	-186.42
09/23/2019	Bill Payment (Check)	17334	STANDARD002	2000 Accounts Payable-Control	-3,059.68
09/23/2019	Bill Payment (Check)	17335	TARGET	2000 Accounts Payable-Control	-2,778.42
09/23/2019	Bill Payment (Check)	17336	UHC	2000 Accounts Payable-Control	-32,904.71
09/23/2019	Bill Payment (Check)	17306	AFLAC	2000 Accounts Payable-Control	-293.93
Total for 1060 AP Account-Control					**-$ 62,697.67**

Jim Polk
Fire Chief

BOD → REVIEWED

VALLEY PARK FIRE PROTECTION DISTRICT

BOND CHECK REGISTER - DETAIL OF 1023

September 23, 2019

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT
1023 STL Bond Capital						
09/23/2019	Check	4019	CITI		Voided - 3111 09.23.2019	5220 Capital Expenditure
09/23/2019	Check	4018	WELLINGTON		Invoice 45675	5220 Capital Expenditure
09/23/2019	Check	4017	ESS		Invoice 15688	5220 Capital Expenditure
09/23/2019	Check	4020	CITI		Invoice 3111 09.23.19	5220 Capital Expenditure
Total for 1023 STL Bond Capital						
5220 Capital Expenditure						
09/23/2019	Check	4017	ESS	3 Bond		1023 STL Bond Capital
09/23/2019	Check	4019	CITI	3 Bond		1023 STL Bond Capital
09/23/2019	Check	4018	WELLINGTON	3 Bond		1023 STL Bond Capital
09/23/2019	Check	4020	CITI	3 Bond		1023 STL Bond Capital
Total for 5220 Capital Expenditure						

Jim Polk
Fire Chief

REVIEWED

VALLEY PARK FIRE PROTECTION DISTRICT

RESOLUTION NO. 2019-09

WHEREAS, The Board of Directors of the Valley Park Fire Protection District of St. Louis County, Missouri, at a public hearing held September 23, 2019, discussed the financial affairs and expenses for the Valley Park Fire Protection District's 2020 fiscal year; and,

WHEREAS, a Public Hearing is required by the Missouri Revised Statutes concerning the proposed budget and tax rate with said Public Hearing being held on September 23, 2019, and,

WHEREAS, The Board of Directors of the Valley Park Fire Protection District of St. Louis County, Missouri, after study of the District's finances and contingent expenses for 2020, which includes general operating, emergency ambulance service, dispatching, pension and debt service, have arrived at a regular tax levy for the 2019 tax year for utilization in the 2020 fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE VALLEY PARK FIRE PROTECTION DISTRICT OF ST. LOUIS COUNTY, MISSOURI, AS FOLLOWS:

1. The 2019 tax levy within the Valley Park Fire Protection District, when levied upon every dollar of taxable tangible property within the Valley Park Fire Protection District shown by the last completed assessment, shall be a total of **($1.5980) Dollars** per one hundred ($100.00) dollars assessed valuation for the **residential tax rate** and is broken down as follows:

   $1.0060 Dollars per One Hundred ($100.00) Dollars assessed valuation for the general operating expenses as provided in Sections 321.610 and 321.241 of the Revised Statutes of Missouri.
   $0.2370 Cents per One Hundred ($100.00) Dollars assessed valuation for emergency ambulance service as provided in Section 321.225 of the Revised Statutes of Missouri.
   $0.0250 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing central fire and emergency dispatching as provided in Section 321.243 of the Revised Statutes of Missouri.
   $0.0800 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing revenue to fund the employees pension plan of the District as provided in Section 321.610 of the Revised Statutes of Missouri.
   $0.2500 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing revenue required for debt service as provided in Section 321.260 and 321.330 of the Revised Statutes of Missouri.

2. The 2019 tax levy within the Valley Park Fire Protection District, when levied upon every dollar of taxable tangible property within the Valley Park Fire Protection District shown by the last completed assessment, shall be a total of **($2.0100) Dollars** per one hundred ($100.00) dollars assessed valuation for the **agricultural tax rate** and is broken down as follows:

$1.3300 Dollars per One Hundred ($100.00) Dollars assessed valuation for the general operating expenses as provided in Sections 321.610 and 321.241 of the Revised Statutes of Missouri.
$0.3000 Cents per One Hundred ($100.00) Dollars assessed valuation for emergency ambulance service as provided in Section 321.225 of the Revised Statutes of Missouri.
$0.0300 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing central fire and emergency dispatching as provided in Section 321.243 of the Revised Statutes of Missouri.
$0.1000 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing revenue to fund the employees pension plan of the District as provided in Section 321.610 of the Revised Statutes of Missouri.
$0.2500 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing revenue required for debt service as provided in Section 321.260 and 321.330 of the Revised Statutes of Missouri.

3. The 2019 tax levy within the Valley Park Fire Protection District, when levied upon every dollar of taxable tangible property within the Valley Park Fire Protection District shown by the last completed assessment, shall be a total of **($1.8150) Dollars** per one hundred ($100.00) dollars assessed valuation for the **commercial tax rate** and is broken down as follows:

$1.2350 Dollars per One Hundred ($100.00) Dollars assessed valuation for the general operating expenses as provided in Sections 321.610 and 321.241 of the Revised Statutes of Missouri.
$0.2320 Cents per One Hundred ($100.00) Dollars assessed valuation for emergency ambulance service as provided in Section 321.225 of the Revised Statutes of Missouri.
$0.0210 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing central fire and emergency dispatching as provided in Section 321.243 of the Revised Statutes of Missouri.
$0.0770 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing revenue to fund the employees pension plan of the District as provided in Section 321.610 of the Revised Statutes of Missouri.
$0.2500 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing revenue required for debt service as provided in Section 321.260 and 321.330 of the Revised Statutes of Missouri.

4. The 2019 tax levy within the Valley Park Fire Protection District, when levied upon every dollar of taxable tangible property within the Valley Park Fire Protection District shown by the last completed assessment, shall be a total of **($2.0100) Dollars** per one hundred ($100.00) dollars assessed valuation for the **personal property tax** rate and is broken down as follows:

   $1.3300 Dollars per One Hundred ($100.00) Dollars assessed valuation for the general operating expenses as provided in Sections 321.610 and 321.241 of the Revised Statutes of Missouri.
   $0.3000 Cents per One Hundred ($100.00) Dollars assessed valuation for emergency ambulance service as provided in Section 321.225 of the Revised Statutes of Missouri.
   $0.0300 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing central fire and emergency dispatching as provided in Section 321.243 of the Revised Statutes of Missouri.
   $0.1000 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing revenue to fund the employees pension plan of the District as provided in Section 321.610 of the Revised Statutes of Missouri.
   $0.2500 Cents per One Hundred ($100.00) Dollars assessed valuation for the purpose of providing revenue required for debt service as provided in Section 321.260 and 321.330 of the Revised Statutes of Missouri.

5. Pursuant to Senate Bill 870 enacted into law by the 99th General Assembly of the Missouri Legislature and signed by the Governor, the District shall set an annual reimbursement rate for financing pursuant to Chapter 99 RSMo, Chapter 100 RSMo and Chapter 353 RSMo. **The reimbursement rate for the District beginning upon the approval of the District's tax rate shall be 100%**. Beginning August 28, 2018 and thereafter, the District shall be entitled to reimbursement from the special allocation funds as defined in Chapter 99 RSMo in the amount of 100% of the District's tax. **This applies to all tax increment financing (TIF) projects approved after August 28, 2004**. Moreover, the District shall be reimbursed an amount of 100% of the ad valorem real, personal and other tangible property tax revenues that the District would have received in the absence of a tax abatement under Chapter 100 RSMo and Chapter 353 RSMo. **These reimbursements are applicable to all tax increment financing, tax abatements and special allocation funds financing or amendments filed after August 28, 2018.**

6. A duly authenticated copy of this Resolution is to be submitted to the Collector of Revenue of St. Louis County, Missouri for collection of the tax rate upon the assessed valuation of all taxable tangible property within the District, in addition to several other taxes, as may be levied by the St. Louis County Council.

THIS RESOLUTION UNANIMOUSLY ADOPTED THIS 23rd DAY OF SEPTEMBER 2019.

VALLEY PARK FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Chris Weltz, Chairman

ATTEST:

Daniel Wellen, Treasurer

Sherri Schmitt, Secretary

(SEAL)

NICOLE GALLOWAY, CPA
Missouri State Auditor

MEMORANDUM

September 18, 2019

TO: 12-096-0023 Valley Park FPD

RE: Setting of 2019 Property Tax Rates

The following are the tax rate computational forms that have been reviewed. Please follow the steps below to complete the process of setting your 2019 Property Tax Rate(s).

1. **Lines G - BB on the Summary Page should be completed** to show the actual tax rate(s) to levy.
2. Please **sign and date the Summary Page.**
3. Please **submit the finalized tax rate forms ready for certification to the County Clerk of each county** that your political subdivision resides in. The County Clerk must also sign the Summary Page and indicate the proposed tax rate to be entered on the tax books before submitting rate(s) to the State Auditor's Office for final review and certification.

If the attached pro forma calculation differs from the questionaire submitted for review, please review the following line items for the reason(s) for the difference.

- **Form A, Line 2d - New Construction & Improvements - Personal Property**

  Section 137.073.4, RSMo, states that the aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property.

- **Form A, Line 6 - Prior Year Assessed Valuation**

  If the 2019 questionnaire has a different amount on Form A, Line 6 than was previously submitted, we had to revise the 2018 calculation for this change. The revised 2018 tax rate ceiling is listed on the 2019 Summary Page, Line A. A copy of the revised 2018 calculation is available on your menu screen; please keep this form for your files.

- **(SCHOOL DISTRICTS ONLY) Form A, Line 16**

  We revised the information the school district submitted on Line 16 to the amount computed by the Department of Elementary and Secondary Education (DESE).

If you have any questions about the enclosed forms, please contact the local government section at (573-751-4213.)

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 9/18/2019

Summary Page (2019)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year. (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)	0.7560	0.8800	0.7850	0.8800	0.7833
B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 37 & Line 23 prior method)	0.6910	0.8800	0.6880	0.8800	0.7180
C. **Amount of rate increase authorized by voters for current year** if same purpose adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 17 & Line 20 prior method)	1.2060	1.4544	1.2350	1.3948	1.2411
D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)	1.2060	1.4544	1.2350	1.3948	1.2411
E. **Maximum authorized levy** the most recent voter approved rate	1.2060	1.4544	1.2350	1.3948	1.2411
F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws. Political subdivision's tax rate (Lower of Line D or Line E)	1.2060	1.4544	1.2350	1.3948	1.2411
G. 1. **Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable	–	–	–	–	
G. 2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)**	–	–	–	–	
H. **Less voluntary reduction by political subdivision taken from tax rate ceiling (Line F)** WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.	<0.2000>	0.1244	–	0.0648	
I. **Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H.	–	–	–	–	
J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I)	1.0060	1.3300	1.2350	1.3300	
AA. **Rate to be levied for debt service,** if applicable (Form C, Line 10)	0.2500	0.2500	0.2500	0.2500	
BB. **Additional special purposed rate authorized by voters** after the prior year tax rates were set (Form B, Line 17 if a different purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI					

Certification

I, the undersigned, Treasurer (Office) of Valley Park FPD (Political Subdivision) levying a rate in St. Louis (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

9/23/2019	Daniel Wilburn	DANIEL WILBURN	636-225-4288
(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by the county clerk based on the certification from the political subdivision:

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.

Lines: J ______ AA ______ BB ______

(Date)	(County Clerk's Signature)	(County)	(Telephone)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

		(a)	(b) Real Estate	(c)	(d)		
		Residential	Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
1.	**(2019) Current year assessed valuation** Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	195,521,400	114,960	76,279,601	46,360,076	318,276,037	318,276,037
2.	**Assessed valuation of new construction & improvements** 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0	4,539,900	0	3,596,800	0		8,136,700
3.	**Assessed value of newly added territory** obtained from the county clerk or county assessor	0	0	0	0		0
4.	**Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year** obtained from the county clerk or county assessor	0	0	0			
5.	**Adjusted current year assessed valuation** (Line 1 - Line 2 - Line 3 - Line 4)	190,981,500	114,960	72,682,801	46,360,076	310,139,337	310,139,337
6.	**(2018) Prior year assessed valuation** Include the prior year locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line A.	169,345,810	123,410	61,790,988	47,712,850		278,973,058
7.	**Assessed value in newly separated territory** obtained from the county clerk or county assessor	0	0	0	0		0
8.	**Assessed value of property locally assessed in prior year, but state assessed in current year** obtained from the county clerk or county assessor	0	0	0	0		0
9.	**Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass** obtained from the county clerk or county assessor	0	0	0			
10.	**Adjusted prior year assessed valuation** (Line 6 - Line 7 - Line 8 - Line 9)	169,345,810	123,410	61,790,988	47,712,850	278,973,058	278,973,058

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)	(b) Real Estate	(c)	(d)		
	Residential	Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
11. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10) / Line 10 x 100)	12.7760%	-6.8471%	17.6269%	-2.8352%		11.1718%
12. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	1.9000%	1.9000%	1.9000%	1.9000%		1.9000%
13. **Adjusted prior year assessed valuation** (Line 10)	169,345,810	123,410	61,790,988	47,712,850		278,973,058
14. **Prior year voluntarily reduced rate in non-reassessment year** (Summary Page, Line A)	0.7560	0.8800	0.7850	0.8800		0.7833
15. **Maximum prior year adjusted revenue permitted** from property that existed in both years (Line 13 x Line 14 / 100)	1,280,254	1,086	485,059	419,873		2,185,196
16. **Permitted reassessment revenue growth** Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	1.9000%	0.0000%	1.9000%	0.0000%		1.9000%
17. **Additional reassessment revenue permitted** (Line 15 x Line 16)	24,325	0	9,216	0		41,519
18. **Revenue permitted in the current year** from property that existed in both years (Line 15 + Line 17)	1,304,579	1,086	494,275	419,873		2,226,715
19. **Adjusted current year assessed valuation** (Line 5)	190,981,500	114,960	72,682,801	46,360,076		310,139,337
20. **Tax rate permitted using prior method** tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.6831	0.9447	0.6800	0.9057		0.7180
21. **Limit personal property to the prior year ceiling** (Lower of Line 20 personal property or Line 14 personal property)				0.8800		
22. **Maximum authorized levy** (Summary Page, Line E)	0.8750	0.8800	0.8800	0.8800		0.8800
23. **Limit to the prior year maximum authorized levy** (Lower of Line 20, Line 21 for personal property only, or Line 22)	0.6831	0.8800	0.6800	0.8800		0.7180

Enter the rate for the prior method column on Line B of the Summary Page

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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(2019)

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
Calculate Revised Rate(s)						
24. **Tax revenue** (Line 1 x Line 23 /100)	1,335,607	1,012	518,701	407,969	2,263,289	2,285,222
25. **Total assessed valuation** (Line 1 total)					318,276,037	
26. **Blended rate** (Line 24 total / Line 25 x 100)					0.7111	
27. **Revenue difference** due to the multi rate calculation (Line 24 total - Line 24 prior method)					-21,933	
28. **Rate(s) to be revised** NOTE: Revision cannot increase personal property rate. (If Line 27 < or > 0 & Line 23 < Line 23 prior method then Line 23, otherwise 0)	0.6831	0.0000	0.6800	0.0000		
29. **Current year adjusted assessed valuation** of rates being revised (If Line 28 > 0, then Line 5, otherwise 0)	190,981,500	0	72,682,801	0	263,664,301	
30. **Relative ratio of current year adjusted assessed valuation** of the rates being revised (Line 29 / Line 29 total)	0.7243	0.0000	0.2757	0.0000	1.0000	
31. **Revision to rate** (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0)	0.0083	0.0000	0.0083	0.0000	0.0166	
32. **Revised rate** (Line 23 + Line 31)	0.6914	0.8800	0.6883	0.8800		
33. **Revised rate rounded** (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	0.6910	0.8800	0.6880	0.8800		
Calculate Final Blended Rate						
34. **Tax revenue** (Line 1 x Line 33 / 100)	1,351,053	1,012	524,804	407,969	2,284,838	
35. **Total assessed valuation** (Line 1 total)					318,276,037	
36. **Final blended rate** (Line 34 total / Line 35 x 100)					0.7180	
37. **Tax rate(s) permitted** calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33) **Enter rate(s) on the Summary Page, Line B**	0.6910	0.8800	0.6880	0.8800		

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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(2019)

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
For Informational Purposes Only - Impact of the Multi Rate System						
38. **Revenue calculated using the multi rate method** (Line 37 x Line 1 / 100)	1,351,052.87	1,011.65	524,803.65	407,968.67	2,284,836.84	
39. **Revenue calculated using the single rate method** (Line 23 prior method x Line 1 / 100)	1,403,843.65	825.41	547,687.54	332,865.35	2,285,221.95	
40. **Revenue differences** using the different methods (Line 38 - Line 39)	-52,790.78	186.24	-22,883.89	75,103.32	-385.11	
41. **Percent change** (Line 40 / Line 39)	-3.7604%	22.5633%	-4.1783%	22.5627%	-0.0169%	

	Residential	Agricultural	Commercial	Personal Property	Total
For Informational Purposes Only - Blended Rate Calculation					
42. **Tax rate ceiling** (Summary Page, Line F)	1.2060	1.4544	1.2350	1.3948	
43. **Allowable recoupment rate** (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000	
44. **Tax rate ceiling including recoupment** (Line 42 + Line 43)	1.2060	1.4544	1.2350	1.3948	
45. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037
46. **Revenue from tax rate ceiling including recoupment** (Line 44 x Line 45 / 100)	2,357,988	1,672	942,053	646,630	3,948,343
47. **Blended tax rate ceiling including recoupment** (Line 46 total / Line 45 total x 100)					1.2405
48. **Voluntary reduction** (Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000	
49. **Unadjusted levy** (Line 44 - Line 48)	1.2060	1.4544	1.2350	1.3948	
50. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037
51. **Revenue from unadjusted levy** (Line 49 x Line 50/100)	2,357,988	1,672	942,053	646,630	3,948,343
52. **Blended tax rate from the unadjusted levy** (Line 51 total / Line 50 total x 100)					1.2405
53. **Sales tax reduction** (Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000	
54. **Adjusted levy** (Line 49 - Line 53)	1.2060	1.4544	1.2350	1.3948	
55. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037
56. **Revenue from adjusted levy** (Line 54 x Line 55 / 100)	2,357,988	1,672	942,053	646,630	3,948,343
57. **Blended tax rate from the adjusted levy** (Line 56 total / Line 55 total x 100)					1.2405

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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Summary Page

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Ambulance
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year. (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)	0.2590	0.3000	0.2640	0.3000	0.2674
B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 37 & Line 23 prior method)	0.2370	0.3000	0.2320	0.3000	0.2451
C. **Amount of rate increase authorized by voters for current year** if same purpose adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 17 & Line 20 prior method)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)	0.2370	0.3000	0.2320	0.3000	0.2451
E. **Maximum authorized levy** the most recent voter approved rate	0.3000	0.3000	0.3000	0.3000	0.3000
F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws. Political subdivision's tax rate (Lower of Line D or Line E)	0.2370	0.3000	0.2320	0.3000	0.2451
G. 1. **Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable	-	-	-	-	
G. 2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)**	-	-	-	-	
H. **Less voluntary reduction by political subdivision taken from tax rate ceiling (Line F)** WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.	-	-	-	-	
I. **Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H.	-	-	-	-	
J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I)	0.2370	0.3000	0.2320	0.3000	
AA. **Rate to be levied for debt service,** if applicable (Form C, Line 10)	-	-	-	-	
BB. **Additional special purposed rate authorized by voters** after the prior year tax rates were set (Form B, Line 17 if a different purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI					

Certification

I, the undersigned, Treasurer (Office) of VALLEY PARK FPD (Political Subdivision) levying a rate in ST. LOUIS (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

9/23/2019	Daniel Wilburn	DANIEL WILBURN	636-225-4288
(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by the county clerk based on the certification from the political subdivision:

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.

Lines: J ______
AA ______
BB ______

(Date)	(County Clerk's Signature)	(County)	(Telephone)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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(2019)

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Ambulance
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

		(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
1.	**(2019) Current year assessed valuation** Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	195,521,400	114,960	76,279,601	46,360,076	318,276,037	318,276,037
2.	**Assessed valuation of new construction & improvements** 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0	4,539,900	0	3,596,800	0		8,136,700
3.	**Assessed value of newly added territory** obtained from the county clerk or county assessor	0	0	0	0		0
4.	**Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year** obtained from the county clerk or county assessor	0	0	0			
5.	**Adjusted current year assessed valuation** (Line 1 - Line 2 - Line 3 - Line 4)	190,981,500	114,960	72,682,801	46,360,076	310,139,337	310,139,337
6.	**(2018) Prior year assessed valuation** Include the prior year locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line A.	169,345,810	123,410	61,790,988	47,712,850		278,973,058
7.	**Assessed value in newly separated territory** obtained from the county clerk or county assessor	0	0	0	0		0
8.	**Assessed value of property locally assessed in prior year, but state assessed in current year** obtained from the county clerk or county assessor	0	0	0	0		0
9.	**Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass** obtained from the county clerk or county assessor	0	0	0			
10.	**Adjusted prior year assessed valuation** (Line 6 - Line 7 - Line 8 - Line 9)	169,345,810	123,410	61,790,988	47,712,850	278,973,058	278,973,058

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Ambulance
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)	(b) Real Estate	(c)	(d)		
	Residential	Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
11. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10) / Line 10 x 100)	12.7760%	-6.8471%	17.6269%	-2.8352%		11.1718%
12. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	1.9000%	1.9000%	1.9000%	1.9000%		1.9000%
13. **Adjusted prior year assessed valuation** (Line 10)	169,345,810	123,410	61,790,988	47,712,850		278,973,058
14. **Prior year voluntarily reduced rate in non-reassessment year** (Summary Page, Line A)	0.2590	0.3000	0.2640	0.3000		0.2674
15. **Maximum prior year adjusted revenue permitted** from property that existed in both years (Line 13 x Line 14 / 100)	438,606	370	163,128	143,139		745,974
16. **Permitted reassessment revenue growth** Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	1.9000%	0.0000%	1.9000%	0.0000%		1.9000%
17. **Additional reassessment revenue permitted** (Line 15 x Line 16)	8,334	0	3,099	0		14,174
18. **Revenue permitted in the current year** from property that existed in both years (Line 15 + Line 17)	446,940	370	166,227	143,139		760,148
19. **Adjusted current year assessed valuation** (Line 5)	190,981,500	114,960	72,682,801	46,360,076		310,139,337
20. **Tax rate permitted using prior method** tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.2340	0.3219	0.2287	0.3088		0.2451
21. **Limit personal property to the prior year ceiling** (Lower of Line 20 personal property or Line 14 personal property)				0.3000		
22. **Maximum authorized levy** (Summary Page, Line E)	0.3000	0.3000	0.3000	0.3000		0.3000
23. **Limit to the prior year maximum authorized levy** (Lower of Line 20, Line 21 for personal property only, or Line 22)	0.2340	0.3000	0.2287	0.3000		0.2451

Enter the rate for the prior method column on Line B of the Summary Page

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Ambulance
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
Calculate Revised Rate(s)						
24. **Tax revenue** (Line 1 x Line 23 /100)	457,520	345	174,451	139,080	771,396	780,095
25. **Total assessed valuation** (Line 1 total)					318,276,037	
26. **Blended rate** (Line 24 total / Line 25 x 100)					0.2424	
27. **Revenue difference** due to the multi rate calculation (Line 24 total - Line 24 prior method)					-8,699	
28. **Rate(s) to be revised** NOTE: Revision cannot increase personal property rate. (If Line 27 < or > 0 & Line 23 < Line 23 prior method then Line 23, otherwise 0)	0.2340	0.0000	0.2287	0.0000		
29. **Current year adjusted assessed valuation** of rates being revised (If Line 28 > 0, then Line 5, otherwise 0)	190,981,500	0	72,682,801	0	263,664,301	
30. **Relative ratio of current year adjusted assessed valuation** of the rates being revised (Line 29 / Line 29 total)	0.7243	0.0000	0.2757	0.0000	1.0000	
31. **Revision to rate** (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0)	0.0033	0.0000	0.0033	0.0000	0.0066	
32. **Revised rate** (Line 23 + Line 31)	0.2373	0.3000	0.2320	0.3000		
33. **Revised rate rounded** (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	0.2370	0.3000	0.2320	0.3000		
Calculate Final Blended Rate						
34. **Tax revenue** (Line 1 x Line 33 / 100)	463,386	345	176,969	139,080	779,780	
35. **Total assessed valuation** (Line 1 total)					318,276,037	
36. **Final blended rate** (Line 34 total / Line 35 x 100)					0.2450	
37. **Tax rate(s) permitted** calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33) **Enter rate(s) on the Summary Page, Line B**	0.2370	0.3000	0.2320	0.3000		

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Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Ambulance
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
For Informational Purposes Only - Impact of the Multi Rate System						
38. **Revenue calculated using the multi rate method** (Line 37 x Line 1 / 100)	463,385.72	344.88	176,968.67	139,080.23	779,779.50	
39. **Revenue calculated using the single rate method** (Line 23 prior method x Line 1 / 100)	479,222.95	281.77	186,961.30	113,628.55	780,094.57	
40. **Revenue differences** using the different methods (Line 38 - Line 39)	-15,837.23	63.11	-9,992.63	25,451.68	-315.07	
41. **Percent change** (Line 40 / Line 39)	-3.3048%	22.3977%	-5.3448%	22.3990%	-0.0404%	

	(a) Residential	(b) Agricultural	(c) Commercial	(d) Personal Property	Total
For Informational Purposes Only - Blended Rate Calculation					
42. **Tax rate ceiling** (Summary Page, Line F)	0.2370	0.3000	0.2320	0.3000	
43. **Allowable recoupment rate** (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000	
44. **Tax rate ceiling including recoupment** (Line 42 + Line 43)	0.2370	0.3000	0.2320	0.3000	
45. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037
46. **Revenue from tax rate ceiling including recoupment** (Line 44 x Line 45 / 100)	463,386	345	176,969	139,080	779,780
47. **Blended tax rate ceiling including recoupment** (Line 46 total / Line 45 total x 100)					0.2450
48. **Voluntary reduction** (Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000	
49. **Unadjusted levy** (Line 44 - Line 48)	0.2370	0.3000	0.2320	0.3000	
50. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037
51. **Revenue from unadjusted levy** (Line 49 x Line 50/100)	463,386	345	176,969	139,080	779,780
52. **Blended tax rate from the unadjusted levy** (Line 51 total / Line 50 total x 100)					0.2450
53. **Sales tax reduction** (Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000	
54. **Adjusted levy** (Line 49 - Line 53)	0.2370	0.3000	0.2320	0.3000	
55. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037
56. **Revenue from adjusted levy** (Line 54 x Line 55 / 100)	463,386	345	176,969	139,080	779,780
57. **Blended tax rate from the adjusted levy** (Line 56 total / Line 55 total x 100)					0.2450

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Summary Page

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Pension
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year. (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)	0.0870	0.1000	0.0870	0.1000	0.0895
B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 37 & Line 23 prior method)	0.0800	0.1000	0.0770	0.1000	0.0820
C. **Amount of rate increase authorized by voters for current year** if same purpose adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 17 & Line 20 prior method)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)	0.0800	0.1000	0.0770	0.1000	0.0820
E. **Maximum authorized levy** the most recent voter approved rate	0.1000	0.1000	0.1000	0.1000	0.1000
F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivision's tax rate (Lower of Line D or Line E)	0.0800	0.1000	0.0770	0.1000	0.0820
G. 1. **Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable	–	–	–	–	
G. 2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)**	–	–	–	–	
H. **Less voluntary reduction by political subdivision taken from tax rate ceiling (Line F)** WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.	–	–	–	–	
I. **Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H.	–	–	–	–	
J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I)	0.0800	0.1000	0.0770	0.1000	
AA. **Rate to be levied for debt service,** if applicable (Form C, Line 10)	–	–	–	–	
BB. **Additional special purposed rate authorized by voters** after the prior year tax rates were set (Form B, Line 17 if a different purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI					

Certification

I, the undersigned, Treasurer (Office) of Valley Park FPD (Political Subdivision) levying a rate in St. Louis (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

9/23/2019	Daniel Wilburn	Daniel Wilburn	636-225-4288
(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by the county clerk based on the certification from the political subdivision:

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.

Lines: J ____
AA ____
BB ____

(Date)	(County Clerk's Signature)	(County)	(Telephone)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Pension
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
1. **(2019) Current year assessed valuation** Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	195,521,400	114,960	76,279,601	46,360,076	318,276,037	318,276,037
2. **Assessed valuation of new construction & improvements** 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0	4,539,900	0	3,596,800	0		8,136,700
3. **Assessed value of newly added territory** obtained from the county clerk or county assessor	0	0	0	0		0
4. **Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year** obtained from the county clerk or county assessor	0	0	0			
5. **Adjusted current year assessed valuation** (Line 1 - Line 2 - Line 3 - Line 4)	190,981,500	114,960	72,682,801	46,360,076	310,139,337	310,139,337
6. **(2018) Prior year assessed valuation** Include the prior year locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line A.	169,345,810	123,410	61,790,988	47,712,850		278,973,058
7. **Assessed value in newly separated territory** obtained from the county clerk or county assessor	0	0	0	0		0
8. **Assessed value of property locally assessed in prior year, but state assessed in current year** obtained from the county clerk or county assessor	0	0	0	0		0
9. **Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass** obtained from the county clerk or county assessor	0	0	0			
10. **Adjusted prior year assessed valuation** (Line 6 - Line 7 - Line 8 - Line 9)	169,345,810	123,410	61,790,988	47,712,850	278,973,058	278,973,058

9/18/2019
(2019)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Pension
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)	(b) Real Estate	(c)	(d)		
	Residential	Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
11. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10) / Line 10 x 100)	12.7760%	-6.8471%	17.6269%	-2.8352%		11.1718%
12. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	1.9000%	1.9000%	1.9000%	1.9000%		1.9000%
13. **Adjusted prior year assessed valuation** (Line 10)	169,345,810	123,410	61,790,988	47,712,850		278,973,058
14. **Prior year voluntarily reduced rate in non-reassessment year** (Summary Page, Line A)	0.0870	0.1000	0.0870	0.1000		0.0895
15. **Maximum prior year adjusted revenue permitted** from property that existed in both years (Line 13 x Line 14 / 100)	147,331	123	53,758	47,713		249,681
16. **Permitted reassessment revenue growth** Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	1.9000%	0.0000%	1.9000%	0.0000%		1.9000%
17. **Additional reassessment revenue permitted** (Line 15 x Line 16)	2,799	0	1,021	0		4,744
18. **Revenue permitted in the current year** from property that existed in both years (Line 15 + Line 17)	150,130	123	54,779	47,713		254,425
19. **Adjusted current year assessed valuation** (Line 5)	190,981,500	114,960	72,682,801	46,360,076		310,139,337
20. **Tax rate permitted using prior method** tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.0786	0.1070	0.0754	0.1029		0.0820
21. **Limit personal property to the prior year ceiling** (Lower of Line 20 personal property or Line 14 personal property)				0.1000		
22. **Maximum authorized levy** (Summary Page, Line E)	0.1000	0.1000	0.1000	0.1000		0.1000
23. **Limit to the prior year maximum authorized levy** (Lower of Line 20, Line 21 for personal property only, or Line 22)	0.0786	0.1000	0.0754	0.1000		0.0820

Enter the rate for the prior method column on Line B of the Summary Page

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Pension
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
Calculate Revised Rate(s)						
24. **Tax revenue** (Line 1 x Line 23 /100)	153,680	115	57,515	46,360	257,670	260,986
25. **Total assessed valuation** (Line 1 total)					318,276,037	
26. **Blended rate** (Line 24 total / Line 25 x 100)					0.0810	
27. **Revenue difference** due to the multi rate calculation (Line 24 total - Line 24 prior method)					-3,316	
28. **Rate(s) to be revised** NOTE: Revision cannot increase personal property rate. (If Line 27 < or > 0 & Line 23 < Line 23 prior method then Line 23, otherwise 0)	0.0786	0.0000	0.0754	0.0000		
29. **Current year adjusted assessed valuation** of rates being revised (If Line 28 > 0, then Line 5, otherwise 0)	190,981,500	0	72,682,801	0	263,664,301	
30. **Relative ratio of current year adjusted assessed valuation** of the rates being revised (Line 29 / Line 29 total)	0.7243	0.0000	0.2757	0.0000	1.0000	
31. **Revision to rate** (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0)	0.0013	0.0000	0.0013	0.0000	0.0026	
32. **Revised rate** (Line 23 + Line 31)	0.0799	0.1000	0.0767	0.1000		
33. **Revised rate rounded** (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	0.0800	0.1000	0.0770	0.1000		
Calculate Final Blended Rate						
34. **Tax revenue** (Line 1 x Line 33 / 100)	156,417	115	58,735	46,360	261,627	
35. **Total assessed valuation** (Line 1 total)					318,276,037	
36. **Final blended rate** (Line 34 total / Line 35 x 100)					0.0820	
37. **Tax rate(s) permitted** calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33) **Enter rate(s) on the Summary Page, Line B**	0.0800	0.1000	0.0770	0.1000		

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Pension
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
For Informational Purposes Only - Impact of the Multi Rate System						
38. **Revenue calculated using the multi rate method** (Line 37 x Line 1 / 100)	156,417.12	114.96	58,735.29	46,360.08	261,627.45	
39. **Revenue calculated using the single rate method** (Line 23 prior method x Line 1 / 100)	160,327.55	94.27	62,549.27	38,015.26	260,986.35	
40. **Revenue differences** using the different methods (Line 38 - Line 39)	-3,910.43	20.69	-3,813.98	8,344.82	641.10	
41. **Percent change** (Line 40 / Line 39)	-2.4390%	21.9476%	-6.0976%	21.9512%	0.2456%	
For Informational Purposes Only - Blended Rate Calculation						
42. **Tax rate ceiling** (Summary Page, Line F)	0.0800	0.1000	0.0770	0.1000		
43. **Allowable recoupment rate** (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
44. **Tax rate ceiling including recoupment** (Line 42 + Line 43)	0.0800	0.1000	0.0770	0.1000		
45. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
46. **Revenue from tax rate ceiling including recoupment** (Line 44 x Line 45 / 100)	156,417	115	58,735	46,360	261,627	
47. **Blended tax rate ceiling including recoupment** (Line 46 total / Line 45 total x 100)					0.0822	
48. **Voluntary reduction** (Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000		
49. **Unadjusted levy** (Line 44 - Line 48)	0.0800	0.1000	0.0770	0.1000		
50. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
51. **Revenue from unadjusted levy** (Line 49 x Line 50/100)	156,417	115	58,735	46,360	261,627	
52. **Blended tax rate from the unadjusted levy** (Line 51 total / Line 50 total x 100)					0.0822	
53. **Sales tax reduction** (Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000		
54. **Adjusted levy** (Line 49 - Line 53)	0.0800	0.1000	0.0770	0.1000		
55. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
56. **Revenue from adjusted levy** (Line 54 x Line 55 / 100)	156,417	115	58,735	46,360	261,627	
57. **Blended tax rate from the adjusted levy** (Line 56 total / Line 55 total x 100)					0.0822	

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 9/18/2019

Summary Page (2019)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Dispatch
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year. (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)	0.0270	0.0300	0.0240	0.0300	0.0268
B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 37 & Line 23 prior method)	0.0250	0.0300	0.0210	0.0300	0.0246
C. **Amount of rate increase authorized by voters for current year** if same purpose adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 17 & Line 20 prior method)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)	0.0250	0.0300	0.0210	0.0300	0.0246
E. **Maximum authorized levy** the most recent voter approved rate	0.0300	0.0300	0.0300	0.0300	0.0300
F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivision's tax rate (Lower of Line D or Line E)	0.0250	0.0300	0.0210	0.0300	0.0246
G. 1. **Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable	—	—	—	—	
G. 2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)**	—	—	—	—	
H. **Less voluntary reduction by political subdivision taken from tax rate ceiling (Line F)** WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.	—	—	—	—	
I. **Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H.	—	—	—	—	
J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I)	0.0250	0.0300	0.0210	0.0300	
AA. **Rate to be levied for debt service,** if applicable (Form C, Line 10)	—	—	—	—	
BB. **Additional special purposed rate authorized by voters** after the prior year tax rates were set (Form B, Line 17 if a different purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI					

Certification

I, the undersigned, Treasurer (Office) of Valley Park FPD (Political Subdivision)
levying a rate in St. Louis (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

9/23/2019	Daniel Wilburn	DANIEL WILBURN	636-225-4288
(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by the county clerk based on the certification from the political subdivision:

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.

Lines: J ______
AA ______
BB ______

(Date)	(County Clerk's Signature)	(County)	(Telephone)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Dispatch
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

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	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
1. **(2019) Current year assessed valuation** Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	195,521,400	114,960	76,279,601	46,360,076	318,276,037	318,276,037
2. **Assessed valuation of new construction & improvements** 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0	4,539,900	0	3,596,800	0		8,136,700
3. **Assessed value of newly added territory** obtained from the county clerk or county assessor	0	0	0	0		0
4. **Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year** obtained from the county clerk or county assessor	0	0	0			
5. **Adjusted current year assessed valuation** (Line 1 - Line 2 - Line 3 - Line 4)	190,981,500	114,960	72,682,801	46,360,076	310,139,337	310,139,337
6. **(2018) Prior year assessed valuation** Include the prior year locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line A.	169,345,810	123,410	61,790,988	47,712,850		278,973,058
7. **Assessed value in newly separated territory** obtained from the county clerk or county assessor	0	0	0	0		0
8. **Assessed value of property locally assessed in prior year, but state assessed in current year** obtained from the county clerk or county assessor	0	0	0	0		0
9. **Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass** obtained from the county clerk or county assessor	0	0	0			
10. **Adjusted prior year assessed valuation** (Line 6 - Line 7 - Line 8 - Line 9)	169,345,810	123,410	61,790,988	47,712,850	278,973,058	278,973,058

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Dispatch
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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	(a)	(b) Real Estate	(c)	(d)		
	Residential	Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
11. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10) / Line 10 x 100)	12.7760%	-6.8471%	17.6269%	-2.8352%		11.1718%
12. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	1.9000%	1.9000%	1.9000%	1.9000%		1.9000%
13. **Adjusted prior year assessed valuation** (Line 10)	169,345,810	123,410	61,790,988	47,712,850		278,973,058
14. **Prior year voluntarily reduced rate in non-reassessment year** (Summary Page, Line A)	0.0270	0.0300	0.0240	0.0300		0.0268
15. **Maximum prior year adjusted revenue permitted** from property that existed in both years (Line 13 x Line 14 / 100)	45,723	37	14,830	14,314		74,765
16. **Permitted reassessment revenue growth** Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	1.9000%	0.0000%	1.9000%	0.0000%		1.9000%
17. **Additional reassessment revenue permitted** (Line 15 x Line 16)	869	0	282	0		1,421
18. **Revenue permitted in the current year** from property that existed in both years (Line 15 + Line 17)	46,592	37	15,112	14,314		76,186
19. **Adjusted current year assessed valuation** (Line 5)	190,981,500	114,960	72,682,801	46,360,076		310,139,337
20. **Tax rate permitted using prior method** tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.0244	0.0322	0.0208	0.0309		0.0246
21. **Limit personal property to the prior year ceiling** (Lower of Line 20 personal property or Line 14 personal property)				0.0300		
22. **Maximum authorized levy** (Summary Page, Line E)	0.0300	0.0300	0.0300	0.0300		0.0300
23. **Limit to the prior year maximum authorized levy** (Lower of Line 20, Line 21 for personal property only, or Line 22)	0.0244	0.0300	0.0208	0.0300		0.0246

Enter the rate for the prior method column on Line B of the Summary Page

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
Valley Park FPD	12-096-0023	Dispatch

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
Calculate Revised Rate(s)						
24. **Tax revenue** (Line 1 x Line 23 /100)	47,707	34	15,866	13,908	77,515	78,296
25. **Total assessed valuation** (Line 1 total)					318,276,037	
26. **Blended rate** (Line 24 total / Line 25 x 100)					0.0244	
27. **Revenue difference** due to the multi rate calculation (Line 24 total - Line 24 prior method)					-781	
28. **Rate(s) to be revised** NOTE: Revision cannot increase personal property rate. (If Line 27 < or > 0 & Line 23 < Line 23 prior method then Line 23, otherwise 0)	0.0244	0.0000	0.0208	0.0000		
29. **Current year adjusted assessed valuation** of rates being revised (If Line 28 > 0, then Line 5, otherwise 0)	190,981,500	0	72,682,801	0	263,664,301	
30. **Relative ratio of current year adjusted assessed valuation** of the rates being revised (Line 29 / Line 29 total)	0.7243	0.0000	0.2757	0.0000	1.0000	
31. **Revision to rate** (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0)	0.0003	0.0000	0.0003	0.0000	0.0006	
32. **Revised rate** (Line 23 + Line 31)	0.0247	0.0300	0.0211	0.0300		
33. **Revised rate rounded** (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	0.0250	0.0300	0.0210	0.0300		
Calculate Final Blended Rate						
34. **Tax revenue** (Line 1 x Line 33 / 100)	48,880	34	16,019	13,908	78,841	
35. **Total assessed valuation** (Line 1 total)					318,276,037	
36. **Final blended rate** (Line 34 total / Line 35 x 100)					0.0250	
37. **Tax rate(s) permitted** calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33) **Enter rate(s) on the Summary Page, Line B**	0.0250	0.0300	0.0210	0.0300		

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Dispatch
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)	(b)	(c)	(d)		
	Real Estate					
	Residential	Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
For Informational Purposes Only - Impact of the Multi Rate System						
38. **Revenue calculated using the multi rate method** (Line 37 x Line 1 / 100)	48,880.35	34.49	16,018.72	13,908.02	78,841.58	
39. **Revenue calculated using the single rate method** (Line 23 prior method x Line 1 / 100)	48,098.26	28.28	18,764.78	11,404.58	78,295.90	
40. **Revenue differences** using the different methods (Line 38 - Line 39)	782.09	6.21	-2,746.06	2,503.44	545.68	
41. **Percent change** (Line 40 / Line 39)	1.6260%	21.9590%	-14.6341%	21.9512%	0.6969%	
For Informational Purposes Only - Blended Rate Calculation						
42. **Tax rate ceiling** (Summary Page, Line F)	0.0250	0.0300	0.0210	0.0300		
43. **Allowable recoupment rate** (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
44. **Tax rate ceiling including recoupment** (Line 42 + Line 43)	0.0250	0.0300	0.0210	0.0300		
45. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
46. **Revenue from tax rate ceiling including recoupment** (Line 44 x Line 45 / 100)	48,880	34	16,019	13,908	78,841	
47. **Blended tax rate ceiling including recoupment** (Line 46 total / Line 45 total x 100)					0.0248	
48. **Voluntary reduction** (Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000		
49. **Unadjusted levy** (Line 44 - Line 48)	0.0250	0.0300	0.0210	0.0300		
50. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
51. **Revenue from unadjusted levy** (Line 49 x Line 50/100)	48,880	34	16,019	13,908	78,841	
52. **Blended tax rate from the unadjusted levy** (Line 51 total / Line 50 total x 100)					0.0248	
53. **Sales tax reduction** (Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000		
54. **Adjusted levy** (Line 49 - Line 53)	0.0250	0.0300	0.0210	0.0300		
55. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
56. **Revenue from adjusted levy** (Line 54 x Line 55 / 100)	48,880	34	16,019	13,908	78,841	
57. **Blended tax rate from the adjusted levy** (Line 56 total / Line 55 total x 100)					0.0248	

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019

Form B (2019)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of election** 11/6/2018

2. **Ballot language**
Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

Shall the Valley Park Fire Protection District be authorized to levy an additional tax of not more than forty-five cents per one hundred dollars of assessed valuation for the purpose of providing funds for the general support of the District and to maintain the present level of fire services?

3. **Election results** 3,073 (Yes) 2,456 (No)

4. **Expiration date**
Enter the last year the levy will be in effect, if applicable.

5.

		Real Estate			
		Residential	Agricultural	Commercial	Personal Property
Amount of increase approved by voters (An "increase/decrease of/by") OR	a.	0.4500	0.4500	0.4500	0.4500
Stated rate approved by voters (An "increase/decrease to")	b.				

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Form B

(2019)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Total
6. **Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to** (Summary Page, Line A if increase of/by/to an existing rate, otherwise 0)	0.7560	0.8800	0.7850	0.8800	
7. **Voter approved increased rate** (If Line 5a > 0, then Line 5a + Line 6b, otherwise, Line 5b)	1.2060	1.3300	1.2350	1.3300	
8. **Voter approved increased rate rounded** (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)	1.2060	1.3300	1.2350	1.3300	
9. **Adjusted prior year assessed valuation** (Form A, Line 10)	169,345,810	123,410	61,790,988	47,712,850	
10. **Maximum prior year adjusted revenue** from property that existed in both years (Line 8 x Line 9 / 100)	2,042,310	1,641	763,119	634,581	
11. **Consumer Price Index (CPI)** certified by the State Tax Commission	1.9000%	1.9000%	1.9000%	1.9000%	
12. **Permitted revenue growth for CPI** (Line 10 x Line 11)	38,804	31	14,499	12,057	
13. **Total revenue allowed from the additional voter approved increase** from property that existed in both years (Line 10 + Line 12)	2,081,114	1,672	777,618	646,638	
14. **Adjusted current year assessed valuation** (Form A, Line 5)	190,981,500	114,960	72,682,801	46,360,076	
15. **Adjusted voter approved increased rate** This rate will allow the same revenue as applying the voter approved rate (Line 8) to the prior year assessed value (Line 9) increased by the CPI (Line 11). (Line 13 / Line 14 x 100)	1.0897	1.4544	1.0699	1.3948	
16. **Adjusted voter approved increased rate rounded** (If Line 15 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)	1.0897	1.4544	1.0699	1.3948	
17. **Amount of rate increase authorized by voters for the current year** Section 137.073.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008, to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 16) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by the consumer price index (Line 11). Enter this rate computed on the Summary Page, Line C if increasing an existing levy, otherwise, on the Summary Page, Line BB if this is a new rate or a temporary rate increase. (If Line 8 > Line 16, then Line 8, otherwise, Line 16)	1.2060	1.4544	1.2350	1.3948	
<u>Prior Method Single Rate Calculation for Voter Approved Increase</u>					
18. **Total revenue allowed** (If no increase of/by/to, then Form A, Line 18, otherwise Form B Line 17 x Line 14 / 100)	2,303,237	1,672	897,633	646,630	3,849,172
19. **Adjusted current year assessed valuation** (Form A, Line 5 total)					310,139,337
20. **Prior method single increased rate** (Line 18 total / Line 19 total x 100)					1.2411

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED **9/18/2019**

Form C **(2019)**

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Debt Service
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments. Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1.	**Total current year assessed valuation** obtained from the county clerk or county assessor (Form A, Line 1 total)	318,276,037
2.	**Amount required to pay debt service requirements during the next calendar year** (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agency or paying agent due during the next calendar year.	689,504
3.	**Estimated costs of collection and anticipated delinquencies (i.e. collector fees and commissions and assessment fund withholdings)** Experience in prior years is the best guide for estimating uncollectible taxes. It is usually 2% to 10% of Line 2 above.	30,000
4.	**Reasonable reserve up to one year's payment** (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2.	709,350
5.	**Total required for debt service** (Line 2 + Line 3 + Line 4)	1,428,854
6.	**Anticipated balance at end of current calendar year** Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest payments due before December 31st plus any estimated investment earnings due before December 31st). Do not add the anticipated collections of this tax into this amount.	0
7.	**Property tax revenue required for debt service** (Line 5 - Line 6) Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payments (Line 4). Any current balance in the fund is available to meet these requirements, so it is deducted from the total revenues required for debt service purposes.	1,428,854
8.	**Computation of debt service tax rate** (Line 7 / Line 1 x 100) Round a fraction to the nearest one/one hundredth of a cent.	0.4490
9.	**Less voluntary reduction by political subdivision**	<0.1990>
10.	**Actual rate to be levied for debt service purposes** * (Line 8 - Line 9) **Enter this rate on the Summary Page, Line AA**	0.2500

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Informational Summary Page

(2019)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)	0.7560	0.8800	0.7850	0.8800	0.7833
B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method)	0.6910	0.8800	0.6880	0.8800	0.7180
C. **Amount of rate increase authorized by voters for current year** if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 17 & Line 20 prior method)	1.2060	1.4544	1.2350	1.3948	1.2411
D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)	1.2060	1.4544	1.2350	1.3948	1.2411
E. **Maximum authorized levy** the most recent voter approved rate	1.2060	1.4544	1.2350	1.3948	1.2411
F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)	1.2060	1.4544	1.2350	1.3948	1.2411

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019

(2019)

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

		(a)	(b)	(c)	(d)		
		Real Estate			Personal		Prior Method
		Residential	Agricultural	Commercial	Property	Total	Single Rate
1.	**(2019) Current year assessed valuation** Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	195,521,400	114,960	76,279,601	46,360,076	318,276,037	318,276,037
2.	**Assessed valuation of new construction & improvements** 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) +8(d), if negative, enter 0	4,539,900	0	3,596,800	0		8,136,700
3.	**Assessed value of newly added territory** obtained from the county clerk or county assessor	0	0	0	0		0
4.	**Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year** obtained from the county clerk or county assessor	0	0	0			
5.	**Adjusted current year assessed valuation** (Line 1 - Line 2 - Line 3 - Line 4)	190,981,500	114,960	72,682,801	46,360,076	310,139,337	310,139,337
6.	**(2018) Prior year assessed valuation** Include the prior year locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Infromational Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Informational Summary Page, Line A.	169,345,810	123,410	61,790,988	47,712,850		278,973,058
7.	**Assessed value in newly separated territory** obtained from the county clerk or county assessor	0	0	0	0		0
8.	**Assessed value of property locally assessed in prior year, but state assessed in current year** obtained from the county clerk or county assessor	0	0	0	0		0
9.	**Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass** obtained from the county clerk or county assessor	0	0	0			
10.	**Adjusted prior year assessed valuation** (Line 6 - Line 7 - Line 8 - Line 9)	169,345,810	123,410	61,790,988	47,712,850	278,973,058	278,973,058

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
11. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10 / Line 10 x 100)	12.7760%	-6.8471%	17.6269%	-2.8352%		11.1718%
12. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	1.9000%	1.9000%	1.9000%	1.9000%		1.9000%
13. **Adjusted prior year assessed valuation** (Line 10)	169,345,810	123,410	61,790,988	47,712,850		278,973,058
14. **(2018) Prior year tax rate ceiling** (Informational Summary Page, Line A)	0.7560	0.8800	0.7850	0.8800		0.7833
15. **Maximum prior year adjusted revenue permitted** from property that existed in both years (Line 13 x Line 14 / 100)	1,280,254	1,086	485,059	419,873		2,185,196
16. **Permitted reassessment revenue growth** Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	1.9000%	0.0000%	1.9000%	0.0000%		1.9000%
17. **Additional reassessment revenue permitted** (Line 15 x Line 16)	24,325	0	9,216	0		41,519
18. **Revenue permitted in the current year** from property that existed in both years (Line 15 + Line 17)	1,304,579	1,086	494,275	419,873		2,226,715
19. **Adjusted current year assessed valuation** (Line 5)	190,981,500	114,960	72,682,801	46,360,076		310,139,337
20. **Tax rate permitted using prior method** tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.6831	0.9447	0.6800	0.9057		0.7180
21. **Limit personal property to the prior year ceiling** (Lower of Line 20 personal property or Line 14 personal property)				0.8800		
22. **Maximum authorized levy** (Informational Summary Page, Line E)	0.8750	0.8800	0.8800	0.8800		0.8800
23. **Limit to the prior year maximum authorized levy** (Lower of Line 20, Line 21 for Personal Property only, or Line 22)	0.6831	0.8800	0.6800	0.8800		0.7180

Enter the rate for the prior method column on Line B of the Informational Summary Page

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
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Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
Calculate Revised Rate(s)						
24. **Tax revenue** (Line 1 x Line 23 / 100)	1,335,607	1,012	518,701	407,969	2,263,289	2,285,222
25. **Total assessed valuation** (Line 1 total)					318,276,037	
26. **Blended rate** (Line 24 total / Line 25 x 100)					0.7111	
27. **Revenue difference** due to the multi rate calculation (Line 24 total - Line 24 prior method)					-21,933	
28. **Rate(s) to be revised** NOTE: Revision cannot increase personal property rate (If Line 27 < or > 0 & Line 23 < Line 23 prior method, then Line 23, otherwise 0)	0.6831	0.0000	0.6800	0.0000		
29. **Current year adjusted assessed valuation** of the rates being revised (If Line 28 > 0, then Line 5, otherwise 0)	190,981,500	0	72,682,801	0	263,664,301	
30. **Relative ratio of current year adjusted assessed valuation** of the rates being revised (Line 29 / Line 29 total)	0.7243	0.0000	0.2757	0.0000	1.0000	
31. **Revision to rate** (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0)	0.0083	0.0000	0.0083	0.0000	0.0166	
32. **Revised rate** (Line 23 + Line 31)	0.6914	0.8800	0.6883	0.8800		
33. **Revised rate rounded** (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	0.6910	0.8800	0.6880	0.8800		
Calculate Final Blended Rate						
34. **Tax revenue** (Line 1 x Line 33 / 100)	1,351,053	1,012	524,804	407,969	2,284,838	
35. **Total assessed valuation** (Line 1 total)					318,276,037	
36. **Final blended rate** (Line 34 total / Line 35 x 100)					0.7180	
37. **Tax rate(s) permitted** calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33) **Enter rate(s) on the Informational Summary Page, Line B**	0.6910	0.8800	0.6880	0.8800		

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(2019)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
For Informational Purposes Only - Impact of the Multi Rate System						
38. **Revenue calculated using the multi rate method** (Line 37 x Line 1 / 100)	1,351,052.87	1,011.65	524,803.65	407,968.67	2,284,836.84	
39. **Revenue calculated using the single rate method** (Line 23 prior method x Line 1 / 100)	1,403,843.65	825.41	547,687.54	332,865.35	2,285,221.95	
40. **Revenue differences** using the different methods (Line 38 - Line 39)	-52,790.78	186.24	-22,883.89	75,103.32	-385.11	
41. **Percent change** (Line 40 / Line 39)	-3.7604%	22.5633%	-4.1783%	22.5627%	-0.0169%	
For Informational Purposes Only - Blended Rate Calculation						
42. **Tax rate ceiling** (Informational Summary Page, Line F)	1.2060	1.4544	1.2350	1.3948		
43. **Allowable recoupment rate** (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
44. **Tax rate ceiling including recoupment** (Line 42 + Line 43)	1.2060	1.4544	1.2350	1.3948		
45. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
46. **Revenue from tax rate ceiling including recoupment** (Line 44 x Line 45 / 100)	2,357,988	1,672	942,053	646,630	3,948,343	
47. **Blended tax rate ceiling including recoupment** (Line 46 total / Line 45 total x 100)					1.2405	
48. **Voluntary reduction** (Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000		
49. **Unadjusted levy** (Line 44 - Line 48)	1.2060	1.4544	1.2350	1.3948		
50. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
51. **Revenue from unadjusted levy** (Line 49 x Line 50 /100)	2,357,988	1,672	942,053	646,630	3,948,343	
52. **Blended tax rate from the unadjusted levy** (Line 51 total / Line 50 total x 100)					1.2405	
53. **Sales tax reduction** (Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000		
54. **Adjusted levy** (Line 49 - Line 53)	1.2060	1.4544	1.2350	1.3948		
55. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
56. **Revenue from adjusted levy** (Line 54 x Line 55 / 100)	2,357,988	1,672	942,053	646,630	3,948,343	
57. **Blended tax rate from the adjusted levy** (Line 56 total / Line 55 total x 100)					1.2405	

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019

Informational Form B

(2019)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of election** 11/6/2018

2. **Ballot language**
Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

Shall the Valley Park Fire Protection District be authorized to levy an additional tax of not more than forty-five cents per one hundred dollars of assessed valuation for the purpose of providing funds for the general support of the District and to maintain the present level of fire services?

3. **Election results**

3,073	2,456
(Yes)	(No)

4. **Expiration date**
Enter the last year the levy will be in effect, if applicable.

		Real Estate			
		Residential	Agricultural	Commercial	Personal Property
5. **Amount of increase approved by voters** (An "increase/decrease of/by") OR	a.	0.4500	0.4500	0.4500	0.4500
Stated rate approved by voters (An "increase/decrease to")	b.				

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 9/18/2019

Informational Form B (2019)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

This form shows the information that would have been on the line items for the Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 - Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Total
6. **Prior year tax rate ceiling to apply voter approved increase to** (Informational Summary Page, Line A if increase of/by/to an existing rate, otherwise 0)	0.7560	0.8800	0.7850	0.8800	
7. **Voter approved increased rate** (If Line 5a > 0, then Line 5a + Line 6b, otherwise, Line 5b)	1.2060	1.3300	1.2350	1.3300	
8. **Voter approved increased rate rounded** (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)	1.2060	1.3300	1.2350	1.3300	
9. **Adjusted prior year assessed valuation** (Informational Form A, Line 10)	169,345,810	123,410	61,790,988	47,712,850	
10. **Maximum prior year adjusted revenue** from property that existed in both years (Line 8 x Line 9 / 100)	2,042,310	1,641	763,119	634,581	
11. **Consumer Price Index (CPI)** certified by the State Tax Commission	1.9000%	1.9000%	1.9000%	1.9000%	
12. **Permitted revenue growth for CPI** (Line 10 x Line 11)	38,804	31	14,499	12,057	
13. **Total revenue allowed from the additional voter approved increase** from property that existed in both years (Line 10 + Line 12)	2,081,114	1,672	777,618	646,638	
14. **Adjusted current year assessed valuation** (Informational Form A, Line 5)	190,981,500	114,960	72,682,801	46,360,076	
15. **Adjusted voter approved increased rate** This rate will allow the same revenue as applying the voter approved rate (Line 8) to the prior year assessed value (Line 9) increased by the CPI (Line 11). (Line 13 / Line 14 x 100)	1.0897	1.4544	1.0699	1.3948	
16. **Adjusted voter approved increased rate rounded** (If Line 15 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)	1.0897	1.4544	1.0699	1.3948	

17. **Amount of rate increase authorized by voters for the current year**
Section 137.073.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008, to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 16) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by the consumer price index (Line 11).

Enter this rate computed on the Informational Summary Page, Line C if increasing an existing levy, otherwise, on the Summary Page, Line BB if this is a new rate or a temporary rate increase.

	Residential	Agricultural	Commercial	Personal Property	Total
(If Line 8 > Line 16, then Line 8, otherwise, Line 16)	1.2060	1.4544	1.2350	1.3948	
Prior Method Single Rate Calculation for Voter Approved Increase					
18. **Total revenue allowed** (If no increase of/by/to, then Informational Form A, Line 18, otherwise Informational Form B Line 17 x Line 14 / 100)	2,303,237	1,672	897,633	646,630	3,849,172
19. **Adjusted current year assessed valuation** (Informational Form A, Line 5 total)					310,139,337
20. **Prior method single increased rate** (Line 18 total / Line 19 total x 100)					1.2411

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019

Informational Summary Page

(2019)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Ambulance
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)	0.2600	0.3000	0.2680	0.3000	0.2682
B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method)	0.2370	0.3000	0.2350	0.3000	0.2458
C. **Amount of rate increase authorized by voters for current year** if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 17 & Line 20 prior method)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)	0.2370	0.3000	0.2350	0.3000	0.2458
E. **Maximum authorized levy** the most recent voter approved rate	0.3000	0.3000	0.3000	0.3000	0.3000
F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)	0.2370	0.3000	0.2350	0.3000	0.2458

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Ambulance
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
1. **(2019) Current year assessed valuation** Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	195,521,400	114,960	76,279,601	46,360,076	318,276,037	318,276,037
2. **Assessed valuation of new construction & improvements** 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) +8(d), if negative, enter 0	4,539,900	0	3,596,800	0		8,136,700
3. **Assessed value of newly added territory** obtained from the county clerk or county assessor	0	0	0	0		0
4. **Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year** obtained from the county clerk or county assessor	0	0	0			
5. **Adjusted current year assessed valuation** (Line 1 - Line 2 - Line 3 - Line 4)	190,981,500	114,960	72,682,801	46,360,076	310,139,337	310,139,337
6. **(2018) Prior year assessed valuation** Include the prior year locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Infromational Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Informational Summary Page, Line A.	169,345,810	123,410	61,790,988	47,712,850		278,973,058
7. **Assessed value in newly separated territory** obtained from the county clerk or county assessor	0	0	0	0		0
8. **Assessed value of property locally assessed in prior year, but state assessed in current year** obtained from the county clerk or county assessor	0	0	0	0		0
9. **Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass** obtained from the county clerk or county assessor	0	0	0			
10. **Adjusted prior year assessed valuation** (Line 6 - Line 7 - Line 8 - Line 9)	169,345,810	123,410	61,790,988	47,712,850	278,973,058	278,973,058

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Ambulance
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
11. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10 / Line 10 x 100)	12.7760%	-6.8471%	17.6269%	-2.8352%		11.1718%
12. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	1.9000%	1.9000%	1.9000%	1.9000%		1.9000%
13. **Adjusted prior year assessed valuation** (Line 10)	169,345,810	123,410	61,790,988	47,712,850		278,973,058
14. **(2018) Prior year tax rate ceiling** (Informational Summary Page, Line A)	0.2600	0.3000	0.2680	0.3000		0.2682
15. **Maximum prior year adjusted revenue permitted** from property that existed in both years (Line 13 x Line 14 / 100)	440,299	370	165,600	143,139		748,206
16. **Permitted reassessment revenue growth** Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	1.9000%	0.0000%	1.9000%	0.0000%		1.9000%
17. **Additional reassessment revenue permitted** (Line 15 x Line 16)	8,366	0	3,146	0		14,216
18. **Revenue permitted in the current year** from property that existed in both years (Line 15 + Line 17)	448,665	370	168,746	143,139		762,422
19. **Adjusted current year assessed valuation** (Line 5)	190,981,500	114,960	72,682,801	46,360,076		310,139,337
20. **Tax rate permitted using prior method** tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.2349	0.3219	0.2322	0.3088		0.2458
21. **Limit personal property to the prior year ceiling** (Lower of Line 20 personal property or Line 14 personal property)				0.3000		
22. **Maximum authorized levy** (Informational Summary Page, Line E)	0.3000	0.3000	0.3000	0.3000		0.3000
23. **Limit to the prior year maximum authorized levy** (Lower of Line 20, Line 21 for Personal Property only, or Line 22)	0.2349	0.3000	0.2322	0.3000		0.2458

Enter the rate for the prior method column on Line B of the Informational Summary Page

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Ambulance
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
Calculate Revised Rate(s)						
24. **Tax revenue** (Line 1 x Line 23 / 100)	459,280	345	177,121	139,080	775,826	782,322
25. **Total assessed valuation** (Line 1 total)					318,276,037	
26. **Blended rate** (Line 24 total / Line 25 x 100)					0.2438	
27. **Revenue difference** due to the multi rate calculation (Line 24 total - Line 24 prior method)					-6,496	
28. **Rate(s) to be revised** NOTE: Revision cannot increase personal property rate (If Line 27 < or > 0 & Line 23 < Line 23 prior method, then Line 23, otherwise 0)	0.2349	0.0000	0.2322	0.0000		
29. **Current year adjusted assessed valuation** of the rates being revised (If Line 28 > 0, then Line 5, otherwise 0)	190,981,500	0	72,682,801	0	263,664,301	
30. **Relative ratio of current year adjusted assessed valuation** of the rates being revised (Line 29 / Line 29 total)	0.7243	0.0000	0.2757	0.0000	1.0000	
31. **Revision to rate** (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0)	0.0025	0.0000	0.0025	0.0000	0.0050	
32. **Revised rate** (Line 23 + Line 31)	0.2374	0.3000	0.2347	0.3000		
33. **Revised rate rounded** (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	0.2370	0.3000	0.2350	0.3000		
Calculate Final Blended Rate						
34. **Tax revenue** (Line 1 x Line 33 / 100)	463,386	345	179,257	139,080	782,068	
35. **Total assessed valuation** (Line 1 total)					318,276,037	
36. **Final blended rate** (Line 34 total / Line 35 x 100)					0.2460	
37. **Tax rate(s) permitted** calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33) **Enter rate(s) on the Informational Summary Page, Line B**	0.2370	0.3000	0.2350	0.3000		

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Ambulance
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
For Informational Purposes Only - Impact of the Multi Rate System						
38. **Revenue calculated using the multi rate method** (Line 37 x Line 1 / 100)	463,385.72	344.88	179,257.06	139,080.23	782,067.89	
39. **Revenue calculated using the single rate method** (Line 23 prior method x Line 1 / 100)	480,591.60	282.57	187,495.26	113,953.07	782,322.50	
40. **Revenue differences** using the different methods (Line 38 - Line 39)	-17,205.88	62.31	-8,238.20	25,127.16	-254.61	
41. **Percent change** (Line 40 / Line 39)	-3.5801%	22.0512%	-4.3938%	22.0504%	-0.0325%	
For Informational Purposes Only - Blended Rate Calculation						
42. **Tax rate ceiling** (Informational Summary Page, Line F)	0.2370	0.3000	0.2350	0.3000		
43. **Allowable recoupment rate** (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
44. **Tax rate ceiling including recoupment** (Line 42 + Line 43)	0.2370	0.3000	0.2350	0.3000		
45. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
46. **Revenue from tax rate ceiling including recoupment** (Line 44 x Line 45 / 100)	463,386	345	179,257	139,080	782,068	
47. **Blended tax rate ceiling including recoupment** (Line 46 total / Line 45 total x 100)					0.2457	
48. **Voluntary reduction** (Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000		
49. **Unadjusted levy** (Line 44 - Line 48)	0.2370	0.3000	0.2350	0.3000		
50. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
51. **Revenue from unadjusted levy** (Line 49 x Line 50 /100)	463,386	345	179,257	139,080	782,068	
52. **Blended tax rate from the unadjusted levy** (Line 51 total / Line 50 total x 100)					0.2457	
53. **Sales tax reduction** (Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000		
54. **Adjusted levy** (Line 49 - Line 53)	0.2370	0.3000	0.2350	0.3000		
55. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
56. **Revenue from adjusted levy** (Line 54 x Line 55 / 100)	463,386	345	179,257	139,080	782,068	
57. **Blended tax rate from the adjusted levy** (Line 56 total / Line 55 total x 100)					0.2457	

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019

(2019)

Informational Summary Page

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Pension
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)	0.0870	0.1000	0.0890	0.1000	0.0899
B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method)	0.0800	0.1000	0.0780	0.1000	0.0824
C. **Amount of rate increase authorized by voters for current year** if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 17 & Line 20 prior method)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)	0.0800	0.1000	0.0780	0.1000	0.0824
E. **Maximum authorized levy** the most recent voter approved rate	0.1000	0.1000	0.1000	0.1000	0.1000
F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)	0.0800	0.1000	0.0780	0.1000	0.0824

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019

(2019)

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Pension
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
1. **(2019) Current year assessed valuation** Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	195,521,400	114,960	76,279,601	46,360,076	318,276,037	318,276,037
2. **Assessed valuation of new construction & improvements** 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) +8(d), if negative, enter 0	4,539,900	0	3,596,800	0		8,136,700
3. **Assessed value of newly added territory** obtained from the county clerk or county assessor	0	0	0	0		0
4. **Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year** obtained from the county clerk or county assessor	0	0	0			
5. **Adjusted current year assessed valuation** (Line 1 - Line 2 - Line 3 - Line 4)	190,981,500	114,960	72,682,801	46,360,076	310,139,337	310,139,337
6. **(2018) Prior year assessed valuation** Include the prior year locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Infromational Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Informational Summary Page, Line A.	169,345,810	123,410	61,790,988	47,712,850		278,973,058
7. **Assessed value in newly separated territory** obtained from the county clerk or county assessor	0	0	0	0		0
8. **Assessed value of property locally assessed in prior year, but state assessed in current year** obtained from the county clerk or county assessor	0	0	0	0		0
9. **Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass** obtained from the county clerk or county assessor	0	0	0			
10. **Adjusted prior year assessed valuation** (Line 6 - Line 7 - Line 8 - Line 9)	169,345,810	123,410	61,790,988	47,712,850	278,973,058	278,973,058

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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Pension
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
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Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
11. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10 / Line 10 x 100)	12.7760%	-6.8471%	17.6269%	-2.8352%		11.1718%
12. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	1.9000%	1.9000%	1.9000%	1.9000%		1.9000%
13. **Adjusted prior year assessed valuation** (Line 10)	169,345,810	123,410	61,790,988	47,712,850		278,973,058
14. **(2018) Prior year tax rate ceiling** (Informational Summary Page, Line A)	0.0870	0.1000	0.0890	0.1000		0.0899
15. **Maximum prior year adjusted revenue permitted** from property that existed in both years (Line 13 x Line 14 / 100)	147,331	123	54,994	47,713		250,797
16. **Permitted reassessment revenue growth** Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	1.9000%	0.0000%	1.9000%	0.0000%		1.9000%
17. **Additional reassessment revenue permitted** (Line 15 x Line 16)	2,799	0	1,045	0		4,765
18. **Revenue permitted in the current year** from property that existed in both years (Line 15 + Line 17)	150,130	123	56,039	47,713		255,562
19. **Adjusted current year assessed valuation** (Line 5)	190,981,500	114,960	72,682,801	46,360,076		310,139,337
20. **Tax rate permitted using prior method** tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.0786	0.1070	0.0771	0.1029		0.0824
21. **Limit personal property to the prior year ceiling** (Lower of Line 20 personal property or Line 14 personal property)				0.1000		
22. **Maximum authorized levy** (Informational Summary Page, Line E)	0.1000	0.1000	0.1000	0.1000		0.1000
23. **Limit to the prior year maximum authorized levy** (Lower of Line 20, Line 21 for Personal Property only, or Line 22)	0.0786	0.1000	0.0771	0.1000		0.0824

Enter the rate for the prior method column on Line B of the Informational Summary Page

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Pension
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
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Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
Calculate Revised Rate(s)						
24. **Tax revenue** (Line 1 x Line 23 / 100)	153,680	115	58,812	46,360	258,967	262,259
25. **Total assessed valuation** (Line 1 total)					318,276,037	
26. **Blended rate** (Line 24 total / Line 25 x 100)					0.0814	
27. **Revenue difference** due to the multi rate calculation (Line 24 total - Line 24 prior method)					-3,292	
28. **Rate(s) to be revised** NOTE: Revision cannot increase personal property rate (If Line 27 < or > 0 & Line 23 < Line 23 prior method, then Line 23, otherwise 0)	0.0786	0.0000	0.0771	0.0000		
29. **Current year adjusted assessed valuation** of the rates being revised (If Line 28 > 0, then Line 5, otherwise 0)	190,981,500	0	72,682,801	0	263,664,301	
30. **Relative ratio of current year adjusted assessed valuation** of the rates being revised (Line 29 / Line 29 total)	0.7243	0.0000	0.2757	0.0000	1.0000	
31. **Revision to rate** (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0)	0.0012	0.0000	0.0012	0.0000	0.0024	
32. **Revised rate** (Line 23 + Line 31)	0.0798	0.1000	0.0783	0.1000		
33. **Revised rate rounded** (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	0.0800	0.1000	0.0780	0.1000		
Calculate Final Blended Rate						
34. **Tax revenue** (Line 1 x Line 33 / 100)	156,417	115	59,498	46,360	262,390	
35. **Total assessed valuation** (Line 1 total)					318,276,037	
36. **Final blended rate** (Line 34 total / Line 35 x 100)					0.0820	
37. **Tax rate(s) permitted** calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33) **Enter rate(s) on the Informational Summary Page, Line B**	0.0800	0.1000	0.0780	0.1000		

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Pension
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
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Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
For Informational Purposes Only - Impact of the Multi Rate System						
38. **Revenue calculated using the multi rate method** (Line 37 x Line 1 / 100)	156,417.12	114.96	59,498.09	46,360.08	262,390.25	
39. **Revenue calculated using the single rate method** (Line 23 prior method x Line 1 / 100)	161,109.63	94.73	62,854.39	38,200.70	262,259.45	
40. **Revenue differences** using the different methods (Line 38 - Line 39)	-4,692.51	20.23	-3,356.30	8,159.38	130.80	
41. **Percent change** (Line 40 / Line 39)	-2.9126%	21.3554%	-5.3398%	21.3592%	0.0499%	
For Informational Purposes Only - Blended Rate Calculation						
42. **Tax rate ceiling** (Informational Summary Page, Line F)	0.0800	0.1000	0.0780	0.1000		
43. **Allowable recoupment rate** (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
44. **Tax rate ceiling including recoupment** (Line 42 + Line 43)	0.0800	0.1000	0.0780	0.1000		
45. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
46. **Revenue from tax rate ceiling including recoupment** (Line 44 x Line 45 / 100)	156,417	115	59,498	46,360	262,390	
47. **Blended tax rate ceiling including recoupment** (Line 46 total / Line 45 total x 100)					0.0824	
48. **Voluntary reduction** (Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000		
49. **Unadjusted levy** (Line 44 - Line 48)	0.0800	0.1000	0.0780	0.1000		
50. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
51. **Revenue from unadjusted levy** (Line 49 x Line 50 /100)	156,417	115	59,498	46,360	262,390	
52. **Blended tax rate from the unadjusted levy** (Line 51 total / Line 50 total x 100)					0.0824	
53. **Sales tax reduction** (Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000		
54. **Adjusted levy** (Line 49 - Line 53)	0.0800	0.1000	0.0780	0.1000		
55. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
56. **Revenue from adjusted levy** (Line 54 x Line 55 / 100)	156,417	115	59,498	46,360	262,390	
57. **Blended tax rate from the adjusted levy** (Line 56 total / Line 55 total x 100)					0.0824	

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019

Informational Summary Page

(2019)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
Valley Park FPD	12-096-0023	Dispatch

This page shows the information that would have been on the line items for the Summary Page had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)	0.0270	0.0300	0.0240	0.0300	0.0268
B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method)	0.0250	0.0300	0.0210	0.0300	0.0246
C. **Amount of rate increase authorized by voters for current year** if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 17 & Line 20 prior method)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)	0.0250	0.0300	0.0210	0.0300	0.0246
E. **Maximum authorized levy** the most recent voter approved rate	0.0300	0.0300	0.0300	0.0300	0.0300
F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)	0.0250	0.0300	0.0210	0.0300	0.0246

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Dispatch
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

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Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

		(a)	(b)	(c)	(d)		
		Real Estate			Personal Property	Total	Prior Method Single Rate
		Residential	Agricultural	Commercial			
1.	**(2019) Current year assessed valuation** Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	195,521,400	114,960	76,279,601	46,360,076	318,276,037	318,276,037
2.	**Assessed valuation of new construction & improvements** 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) +8(d), if negative, enter 0	4,539,900	0	3,596,800	0		8,136,700
3.	**Assessed value of newly added territory** obtained from the county clerk or county assessor	0	0	0	0		0
4.	**Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year** obtained from the county clerk or county assessor	0	0	0			
5.	**Adjusted current year assessed valuation** (Line 1 - Line 2 - Line 3 - Line 4)	190,981,500	114,960	72,682,801	46,360,076	310,139,337	310,139,337
6.	**(2018) Prior year assessed valuation** Include the prior year locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Infromational Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Informational Summary Page, Line A.	169,345,810	123,410	61,790,988	47,712,850		278,973,058
7.	**Assessed value in newly separated territory** obtained from the county clerk or county assessor	0	0	0	0		0
8.	**Assessed value of property locally assessed in prior year, but state assessed in current year** obtained from the county clerk or county assessor	0	0	0	0		0
9.	**Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass** obtained from the county clerk or county assessor	0	0	0			
10.	**Adjusted prior year assessed valuation** (Line 6 - Line 7 - Line 8 - Line 9)	169,345,810	123,410	61,790,988	47,712,850	278,973,058	278,973,058

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Dispatch
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

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	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
11. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10 / Line 10 x 100)	12.7760%	-6.8471%	17.6269%	-2.8352%		11.1718%
12. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	1.9000%	1.9000%	1.9000%	1.9000%		1.9000%
13. **Adjusted prior year assessed valuation** (Line 10)	169,345,810	123,410	61,790,988	47,712,850		278,973,058
14. **(2018) Prior year tax rate ceiling** (Informational Summary Page, Line A)	0.0270	0.0300	0.0240	0.0300		0.0268
15. **Maximum prior year adjusted revenue permitted** from property that existed in both years (Line 13 x Line 14 / 100)	45,723	37	14,830	14,314		74,765
16. **Permitted reassessment revenue growth** Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%. nor more than 5%.	1.9000%	0.0000%	1.9000%	0.0000%		1.9000%
17. **Additional reassessment revenue permitted** (Line 15 x Line 16)	869	0	282	0		1,421
18. **Revenue permitted in the current year** from property that existed in both years (Line 15 + Line 17)	46,592	37	15,112	14,314		76,186
19. **Adjusted current year assessed valuation** (Line 5)	190,981,500	114,960	72,682,801	46,360,076		310,139,337
20. **Tax rate permitted using prior method** tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.0244	0.0322	0.0208	0.0309		0.0246
21. **Limit personal property to the prior year ceiling** (Lower of Line 20 personal property or Line 14 personal property)				0.0300		
22. **Maximum authorized levy** (Informational Summary Page, Line E)	0.0300	0.0300	0.0300	0.0300		0.0300
23. **Limit to the prior year maximum authorized levy** (Lower of Line 20, Line 21 for Personal Property only, or Line 22)	0.0244	0.0300	0.0208	0.0300		0.0246

Enter the rate for the prior method column on Line B of the Informational Summary Page

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Dispatch
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
Calculate Revised Rate(s)						
24. **Tax revenue** (Line 1 x Line 23 / 100)	47,707	34	15,866	13,908	77,515	78,296
25. **Total assessed valuation** (Line 1 total)					318,276,037	
26. **Blended rate** (Line 24 total / Line 25 x 100)					0.0244	
27. **Revenue difference** due to the multi rate calculation (Line 24 total - Line 24 prior method)					-781	
28. **Rate(s) to be revised** NOTE: Revision cannot increase personal property rate (If Line 27 < or > 0 & Line 23 < Line 23 prior method, then Line 23, otherwise 0)	0.0244	0.0000	0.0208	0.0000		
29. **Current year adjusted assessed valuation** of the rates being revised (If Line 28 > 0, then Line 5, otherwise 0)	190,981,500	0	72,682,801	0	263,664,301	
30. **Relative ratio of current year adjusted assessed valuation** of the rates being revised (Line 29 / Line 29 total)	0.7243	0.0000	0.2757	0.0000	1.0000	
31. **Revision to rate** (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0)	0.0003	0.0000	0.0003	0.0000	0.0006	
32. **Revised rate** (Line 23 + Line 31)	0.0247	0.0300	0.0211	0.0300		
33. **Revised rate rounded** (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	0.0250	0.0300	0.0210	0.0300		
Calculate Final Blended Rate						
34. **Tax revenue** (Line 1 x Line 33 / 100)	48,880	34	16,019	13,908	78,841	
35. **Total assessed valuation** (Line 1 total)					318,276,037	
36. **Final blended rate** (Line 34 total / Line 35 x 100)					0.0250	
37. **Tax rate(s) permitted** calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33) **Enter rate(s) on the Informational Summary Page, Line B**	0.0250	0.0300	0.0210	0.0300		

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/18/2019
(2019)

Informational Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Valley Park FPD	12-096-0023	Dispatch
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

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	(a)	(b)	(c)	(d)		
	Real Estate			Personal Property	Total	Prior Method Single Rate
	Residential	Agricultural	Commercial			
For Informational Purposes Only - Impact of the Multi Rate System						
38. **Revenue calculated using the multi rate method** (Line 37 x Line 1 / 100)	48,880.35	34.49	16,018.72	13,908.02	78,841.58	
39. **Revenue calculated using the single rate method** (Line 23 prior method x Line 1 / 100)	48,098.26	28.28	18,764.78	11,404.58	78,295.90	
40. **Revenue differences** using the different methods (Line 38 - Line 39)	782.09	6.21	-2,746.06	2,503.44	545.68	
41. **Percent change** (Line 40 / Line 39)	1.6260%	21.9590%	-14.6341%	21.9512%	0.6969%	
For Informational Purposes Only - Blended Rate Calculation						
42. **Tax rate ceiling** (Informational Summary Page, Line F)	0.0250	0.0300	0.0210	0.0300		
43. **Allowable recoupment rate** (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
44. **Tax rate ceiling including recoupment** (Line 42 + Line 43)	0.0250	0.0300	0.0210	0.0300		
45. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
46. **Revenue from tax rate ceiling including recoupment** (Line 44 x Line 45 / 100)	48,880	34	16,019	13,908	78,841	
47. **Blended tax rate ceiling including recoupment** (Line 46 total / Line 45 total x 100)					0.0248	
48. **Voluntary reduction** (Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000		
49. **Unadjusted levy** (Line 44 - Line 48)	0.0250	0.0300	0.0210	0.0300		
50. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
51. **Revenue from unadjusted levy** (Line 49 x Line 50 /100)	48,880	34	16,019	13,908	78,841	
52. **Blended tax rate from the unadjusted levy** (Line 51 total / Line 50 total x 100)					0.0248	
53. **Sales tax reduction** (Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000		
54. **Adjusted levy** (Line 49 - Line 53)	0.0250	0.0300	0.0210	0.0300		
55. **Assessed valuation** (Line 1)	195,521,400	114,960	76,279,601	46,360,076	318,276,037	
56. **Revenue from adjusted levy** (Line 54 x Line 55 / 100)	48,880	34	16,019	13,908	78,841	
57. **Blended tax rate from the adjusted levy** (Line 56 total / Line 55 total x 100)					0.0248	