



Revenues

This section provides a detailed analysis of each major revenue source. All recurring revenues in excess of \$100,000 are included. In total, over 99% of all taxes, fees, user charges, grants, contracts, licenses, assessments, etc. are covered by this section.

Each revenue source has unique characteristics. The starting point for an overall approach is certain assumptions about inflation, population change, and assessed valuation. These factors are weighed along with historical trends, economic forecasts, legislative dynamics, regulatory decisions, weather and foreseeable development within the city.

Each revenue page is divided into six sections:

Legal Authorization

This is the specific section of the Missouri State Revised Statutes (RSMo) that authorizes the city to levy or receive the revenue and the city ordinance that enacts or levies the tax.

Account Code

This is the specific line(s) to which the revenue source is posted in the city's accounting system.

Description

This is a brief explanation of the source, rate and calculation of the revenue source. Information on collection and distribution of the revenue is also provided.

Comments

This describes what factors were included in the city's analysis of past revenue collection and future forecast.

Fund Distribution/Revenue Information

This section either gives a breakdown of components of the revenue or a fund distribution. The past five years' revenue, the current year's estimate and next year's projection are also provided. The bottom part of this section shows the impact this revenue source has on the fund's and the total city's budget.

Financial Trend

This is a graphical display of the last five years, current year estimate and next year's budget of the revenue source.

gaming tax

Legal Authorization

State Statute: 313.822

City Ordinance: 99-1649

Account Code: 410-00

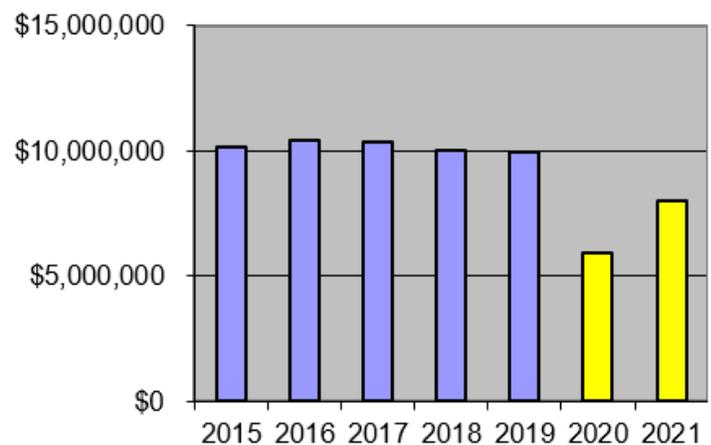
Description

The City receives a tax of \$1 per casino admission and 2.1% of the net gaming receipts of casino operations at Hollywood Casino. The collection of the taxes and disbursement to the City is administered by the State of Missouri.

Comments

The casino closed in mid-March of 2020 through mid-June due to COVID-19 health concerns. This created a severe impact on revenues, even upon re-opening. The 2021 revenue forecast is based on 80% of 2019 revenue. All gaming tax revenue will be distributed to the General Fund in 2020 and 2021 in order to fund operations.

Financial Trend



Fund Distribution

| Year | General Fund | Capital Improvement | | | Total |
|---------------------------------|--------------|---------------------|--|--|------------|
| 2015 Actual | 7,114,086 | 3,048,894 | | | 10,162,980 |
| 2016 Actual | 7,289,280 | 3,123,977 | | | 10,413,257 |
| 2017 Actual | 7,271,784 | 3,116,479 | | | 10,388,263 |
| 2018 Actual | 7,007,287 | 3,003,123 | | | 10,010,410 |
| 2019 Actual | 6,987,848 | 2,994,792 | | | 9,982,640 |
| 2020 Projected | 5,950,000 | 0 | | | 5,950,000 |
| 2021 Projected | 8,000,000 | 0 | | | 8,000,000 |
| Percent of Funds' 2021 Revenues | 33.6% | 0.0% | | | 22.6% |

half-cent sales tax

Legal Authorization

State Statute: 644.032

City Ordinance: 94-855

Account Code: 413-00

Description

State law allows municipalities to levy up to one half-cent of sales tax for stormwater control and/or park services. The Missouri Department of Revenue collects and administers all sales tax in the state. Businesses remit on a monthly or quarterly basis in the period following the actual transaction. The state disburses the funds one month after they are collected. Beginning in 2015, all of the tax is distributed to the Parks Fund.

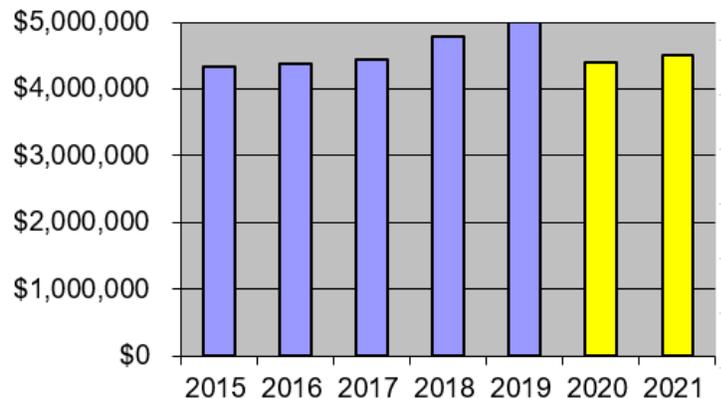
Comments

The retail sales in Maryland Heights is comprised in large part to business-to-business transactions rather than end consumers. The decline in 2020 is related to the economic impact of the COVID-19 pandemic.

The 2021 budget is based on 90% of the 2019 receipts, a moderate recovery.

Financial Trend

Financial Trend



Fund Distribution

| Year | Stormwater Fund | Parks Fund | | | | Total |
|---------------------------------|-----------------|------------|--|--|--|-----------|
| 2015 Actual | 0 | 4,343,269 | | | | 4,343,269 |
| 2016 Actual | 0 | 4,385,332 | | | | 4,385,332 |
| 2017 Actual | 0 | 4,439,567 | | | | 4,439,567 |
| 2018 Actual | 0 | 4,782,525 | | | | 4,782,525 |
| 2019 Actual | 0 | 5,000,792 | | | | 5,000,792 |
| 2020 Projected | 0 | 4,400,000 | | | | 4,400,000 |
| 2021 Projected | 0 | 4,500,000 | | | | 4,500,000 |
| Percent of Funds' 2021 Revenues | | 70.8% | | | | 12.7% |

county sales tax

Legal Authorization State Statute: 66.600 - 66.630, 94.857 City Ordinance: n/a **Account Code:** 413-00

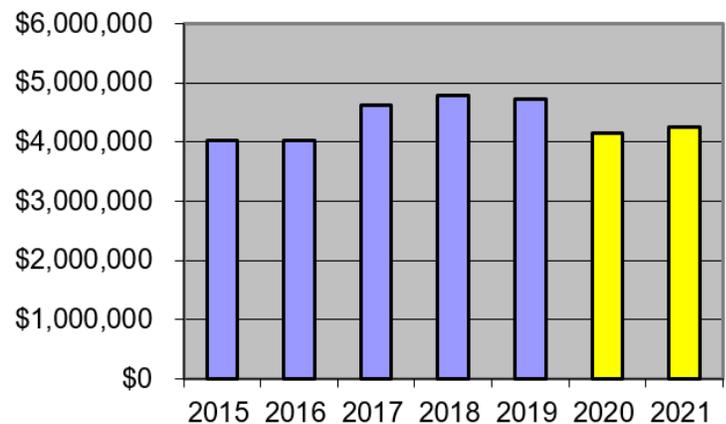
Description

The City of Maryland Heights receives a share of a county-wide one-percent tax on retail sales. The State of Missouri collects and administers all sales tax in the state. Businesses remit on a monthly or quarterly basis in the period following the actual transaction. The state distributes the funds one month after they are collected. The City's revenue is based on its per-capita share of sales tax generated within the pool of certain cities in St. Louis County and the unincorporated areas of the county.

Comments

Beginning in 2017, pursuant to Missouri House Bill 1561, a new distribution formula took affect that provides a minimum distribution equal to 50% of the taxes generated within the City. This change increased the City's share by 15%. In 2020 the revenue was impacted by economic factors related to the COVID-19 pandemic. The 2021 budget is based 90% of 2019 revenues as a moderate recovery from 2020.

Financial Trend



Fund Distribution

| Year | General Fund | | | | | Total |
|---------------------------------|--------------|--|--|--|--|-----------|
| 2015 Actual | 4,023,900 | | | | | 4,023,900 |
| 2016 Actual | 4,024,272 | | | | | 4,024,272 |
| 2017 Actual | 4,620,670 | | | | | 4,620,670 |
| 2018 Actual | 4,789,043 | | | | | 4,789,043 |
| 2019 Actual | 4,728,488 | | | | | 4,728,488 |
| 2020 Projected | 4,150,000 | | | | | 4,150,000 |
| 2021 Projected | 4,250,000 | | | | | 4,250,000 |
| Percent of Funds' 2021 Revenues | 17.9% | | | | | 12.0% |

county sales tax-Prop P

Legal Authorization

State Statute: 67.547

City Ordinance: N/A

Account Code: 413-00

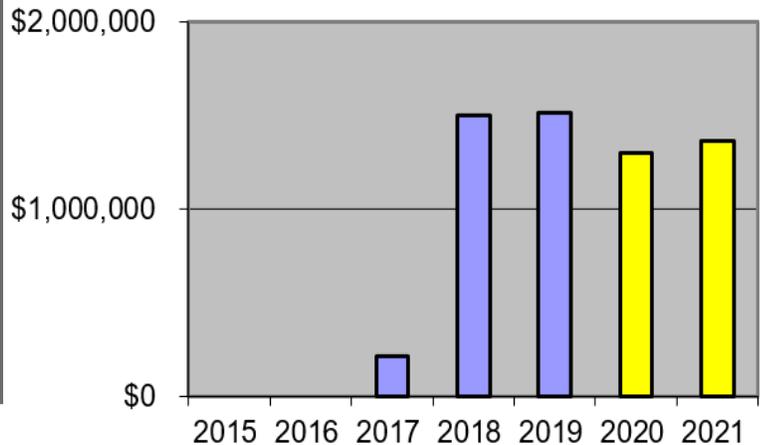
Description

In April 2017, St. Louis County voters approved a new half-cent sales tax to fund public safety for St. Louis County and each of the municipalities within the County. A portion of the tax revenues will be distributed to cities based on population.

Comments

The tax took affect in October, 2017. The 2020 revenue reflects the economic impact of the COVID-19 on this revenue. The 2021 budget reflects 90% of 2019 receipts, a moderate recovery.

Financial Trend



Fund Distribution

| Year | General Fund | | | | | Total |
|---------------------------------|--------------|--|--|--|--|-----------|
| 2015 Actual | 0 | | | | | 0 |
| 2016 Actual | 0 | | | | | 0 |
| 2017 Actual | 211,679 | | | | | 211,679 |
| 2018 Actual | 1,502,518 | | | | | 1,502,518 |
| 2019 Actual | 1,516,401 | | | | | 1,516,401 |
| 2020 Projected | 1,300,000 | | | | | 1,300,000 |
| 2021 Projected | 1,365,000 | | | | | 1,365,000 |
| Percent of Funds' 2021 Revenues | 5.7% | | | | | 3.9% |

utility tax - electric

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-10

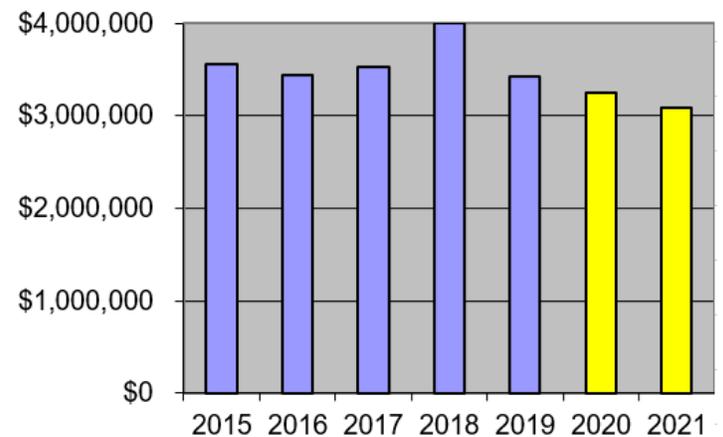
Description

The City levies a 5.5% gross receipts tax on utilities doing business in the City. Ameren Missouri provides electricity to Maryland Heights. This tax is passed on to its customers by the utility company and remitted to the City each subsequent month. The City distributes the tax to the General Fund (5%) and the Streetlight Fund (0.5%).

Comments

Utility taxes are susceptible to business activity, climatic conditions, changes in technology, and regulated rates. In 2018 the City received a settlement from litigation of \$206k regarding the applicability of the tax to certain revenues of Ameren. Rates were reduced 6% in 2018 as a result of lower federal corporate taxes. The 2020 and 2021 revenues reflect the impact of the COVID-19 pandemic on the economy.

Financial Trend



Fund Distribution

| Year | General Fund | Streetlight Fund | | | | Total |
|---------------------------------|--------------|------------------|--|--|--|-----------|
| 2015 Actual | 3,230,105 | 323,010 | | | | 3,553,115 |
| 2016 Actual | 3,123,940 | 312,394 | | | | 3,436,334 |
| 2017 Actual | 3,201,775 | 320,178 | | | | 3,521,953 |
| 2018 Actual | 3,645,913 | 364,591 | | | | 4,010,504 |
| 2019 Actual | 3,112,602 | 311,260 | | | | 3,423,862 |
| 2020 Projected | 2,950,000 | 295,000 | | | | 3,245,000 |
| 2021 Projected | 2,800,000 | 280,000 | | | | 3,080,000 |
| Percent of Funds' 2021 Revenues | 11.8% | 61.1% | | | | 8.7% |

interest on investments

Legal Authorization State Statute: n/a City Resolution: 2009-1017 as amended **Account Code:** 457-00

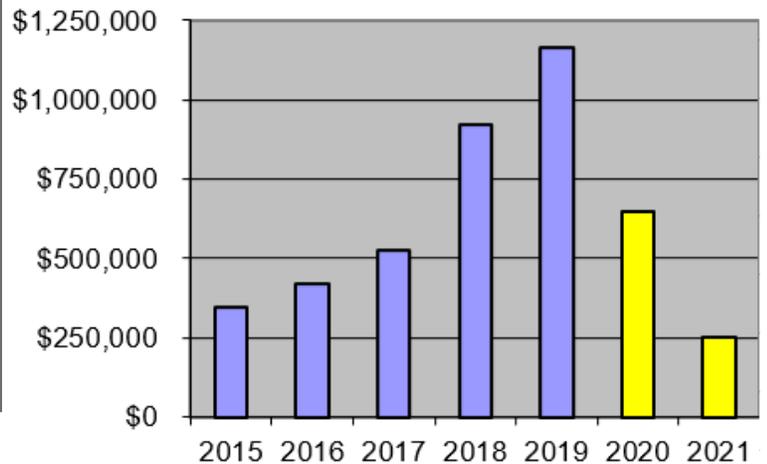
Description

Pursuant to city policy, the City invests in approved instruments to maximize return while ensuring the safety of principal. Council Resolution 2008-942, as revised by Resolutions 2009-1017, 2013-1113 and 2014-1136, provides detail regarding the investment policy of the City. All interest goes to the General Fund except amounts that must go to other funds due to legal restrictions.

Comments

Significant uses of Reserve funds in 2016 (\$15 million) to finance about 50% of the cost of a new community center and in 2018-2020 to the Ice Center project (\$12 million) have reduced funds available for investments. Interest rates on eligible investments plunged in 2020 and are not expected to increase in the foreseeable future.

Financial Trend



Fund Distribution

| Year | General Fund | Forfeiture Fund | South Heights TIF | Westport Plaza TIF | Total |
|---------------------------------|--------------|-----------------|-------------------|--------------------|-----------|
| 2015 Actual | 339,434 | 4,724 | | | 344,158 |
| 2016 Actual | 418,673 | 3,621 | | | 422,294 |
| 2017 Actual | 508,915 | 2,514 | 11,868 | | 523,297 |
| 2018 Actual | 894,200 | 9,827 | 16,505 | | 920,532 |
| 2019 Actual | 1,088,586 | 9,792 | | 67,196 | 1,165,574 |
| 2020 Projected | 650,000 | | | | 650,000 |
| 2021 Projected | 250,000 | | | | 250,000 |
| Percent of Funds' 2021 Revenues | 1.1% | | | | 0.7% |

court fees and fines

Legal Authorization State Statute: 479.050, 479.260 Municipal Code Chapter 16 **Account Code:** 472-00
472-01
472-02

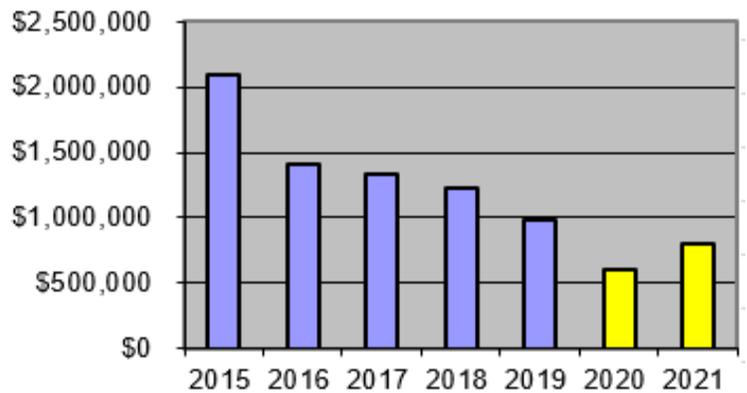
Description

This revenue includes fines levied by the Maryland Heights Municipal Judge in the adjudication of tickets and citations issued by the Maryland Heights Police and Code Enforcement Officers. All collection efforts are made by the Municipal Court of the City of Maryland Heights.

Comments

The State of Missouri enacted legislation in 2015 that has resulted in a reduction in revenues collected through the municipal court. The COVID-19 virus impacted traffic violations and Court revenues in 2020.

Financial Trend



Fund Distribution

| Year | General Fund | | | | Total |
|---------------------------------|--------------|--|--|--|-----------|
| 2015 Actual | 2,094,402 | | | | 2,094,402 |
| 2016 Actual | 1,407,828 | | | | 1,407,828 |
| 2017 Actual | 1,339,620 | | | | 1,339,620 |
| 2018 Actual | 1,221,765 | | | | 1,221,765 |
| 2019 Actual | 988,627 | | | | 988,627 |
| 2020 Projected | 600,000 | | | | 600,000 |
| 2021 Projected | 800,000 | | | | 800,000 |
| Percent of Funds' 2021 Revenues | 3.4% | | | | 2.3% |

building permit revenue

Legal Authorization State Statute: 77.500, 67.280 City Ordinance: 2013-3744 **Account Code:** 460-03

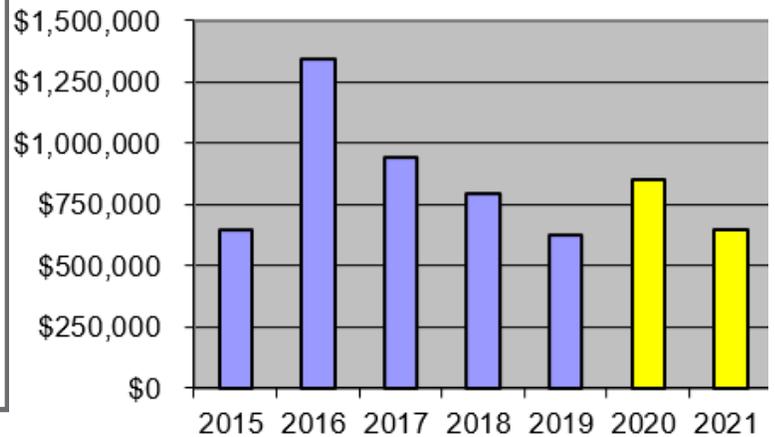
Description

The City issues building permits for construction and remodeling within its boundaries. The fee is calculated on a sliding scale based on the value of construction and is collected by the City at the time of application.

Comments

The revenue is susceptible to construction activity particularly in the commercial area. Several large projects occurred in 2016. The 2021 estimate is based on a return to a more “normal” activity level.

Financial Trend



Fund Distribution

| Year | General Fund | | | | | Total |
|---------------------------------|--------------|--|--|--|--|-----------|
| 2015 Actual | 648,607 | | | | | 648,607 |
| 2016 Actual | 1,344,975 | | | | | 1,344,975 |
| 2017 Actual | 944,498 | | | | | 944,498 |
| 2018 Actual | 793,295 | | | | | 793,295 |
| 2019 Actual | 627,599 | | | | | 627,599 |
| 2020 Projected | 850,000 | | | | | 850,000 |
| 2021 Projected | 650,000 | | | | | 650,000 |
| Percent of Funds' 2021 Revenues | 2.7% | | | | | 1.8% |

county road refund

Legal Authorization

State Statute: n/a

City Ordinance: n/a

Account Code: 415-02

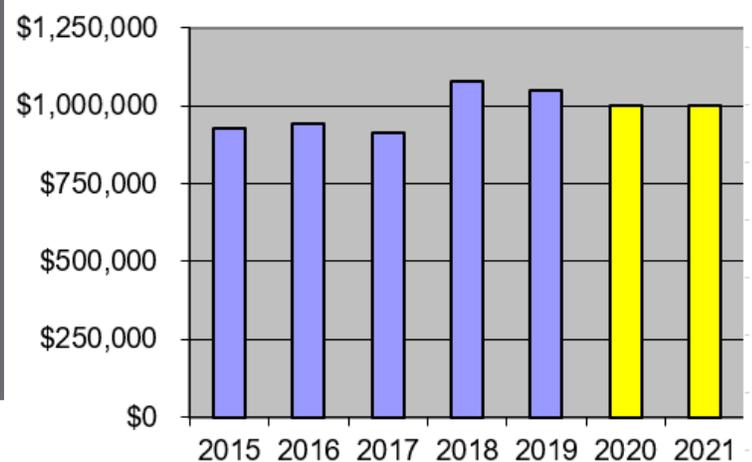
Description

St. Louis County levies a property tax for municipal street maintenance. The County allocates the proceeds to municipalities at \$0.105 per \$100 of assessed valuation. The county road refund must be used for road and bridge maintenance.

Comments

This tax is impacted by the change in assessed valuation of the City and the tax rate levied by St. Louis County.

Financial Trend



Fund Distribution

| Year | General Fund | | | | | Total |
|---------------------------------|--------------|--|--|--|--|-----------|
| 2015 Actual | 930,213 | | | | | 930,213 |
| 2016 Actual | 941,290 | | | | | 941,290 |
| 2017 Actual | 911,042 | | | | | 911,042 |
| 2018 Actual | 1,078,277 | | | | | 1,078,277 |
| 2019 Actual | 1,049,932 | | | | | 1,049,932 |
| 2020 Projected | 1,000,000 | | | | | 1,000,000 |
| 2021 Projected | 1,000,000 | | | | | 1,000,000 |
| Percent of Funds' 2021 Revenues | 4.2% | | | | | 2.8% |

utility tax - gas

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-20

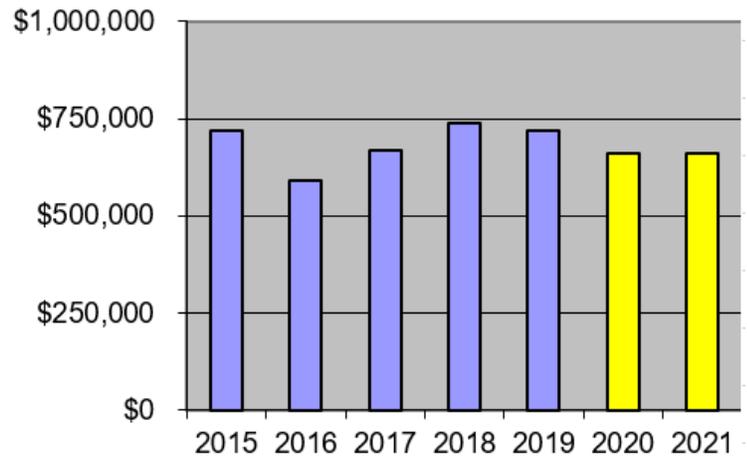
Description

The City levies a 5.5% gross receipts tax on utilities doing business in the City. Spire (formerly Laclede Gas) provides gas utility to Maryland Heights. This tax is passed on to its customers by the utility company and remitted to the City each subsequent month. The City distributes the tax to the General Fund (5%) and the Streetlight Fund (0.5%).

Comments

About 60% to 70% of a customer's natural gas bill reflects the cost of natural gas from wholesale suppliers that is not subject to regulation by the Missouri Public Service Commission. Therefore, climate and the market price of natural gas are the major components of this revenue source.

Financial Trend



Fund Distribution

| Year | General Fund | Streetlight Fund | | | | Total |
|---------------------------------|--------------|------------------|--|--|--|---------|
| 2015 Actual | 652,985 | 65,298 | | | | 718,283 |
| 2016 Actual | 536,772 | 53,677 | | | | 590,449 |
| 2017 Actual | 608,391 | 60,839 | | | | 669,230 |
| 2018 Actual | 670,895 | 67,090 | | | | 737,985 |
| 2019 Actual | 653,034 | 65,303 | | | | 718,337 |
| 2020 Projected | 600,000 | 60,000 | | | | 660,000 |
| 2021 Projected | 600,000 | 60,000 | | | | 660,000 |
| Percent of Funds' 2021 Revenues | 2.5% | 13.1% | | | | 1.9% |

motor fuel tax

Legal Authorization

State Statute: 142.345

City Ordinance: n/a

Account Code: 415-00

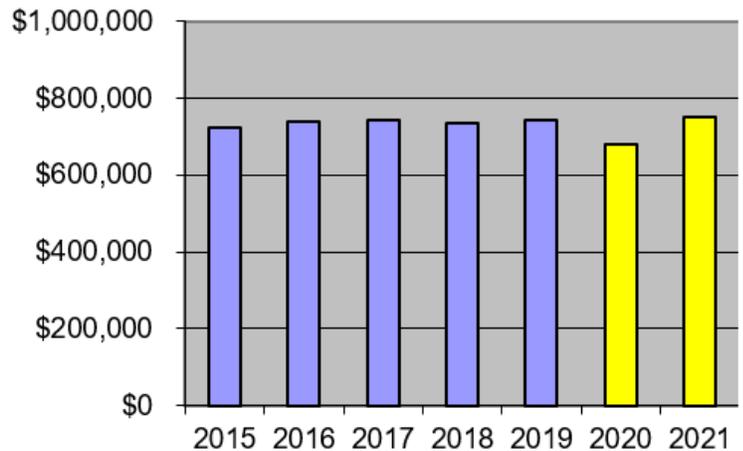
Description

The State of Missouri imposes and collects a \$0.17 per gallon tax on motor fuel. The state distributes the proceeds to municipalities and counties according to the City's ratio of total state population. The state distributes the funds one month after they are collected. Gasoline tax must be used for road and bridge maintenance.

Comments

The tax is per gallon. Therefore, the change in revenue is a function of usage, not fuel price. The other factor is the City's population. The impact on sale of motor fuel was felt in 2020

Financial Trend



Fund Distribution

| Year | General Fund | | | | | Total |
|---------------------------------|--------------|--|--|--|--|---------|
| 2015 Actual | 725,484 | | | | | 725,484 |
| 2016 Actual | 738,258 | | | | | 738,258 |
| 2017 Actual | 742,051 | | | | | 742,051 |
| 2018 Actual | 737,364 | | | | | 737,364 |
| 2019 Actual | 743,758 | | | | | 743,758 |
| 2020 Projected | 680,000 | | | | | 680,000 |
| 2021 Projected | 750,000 | | | | | 750,000 |
| Percent of Funds' 2021 Revenues | 3.2% | | | | | 2.1% |

utility tax - telephone

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-30
412-31

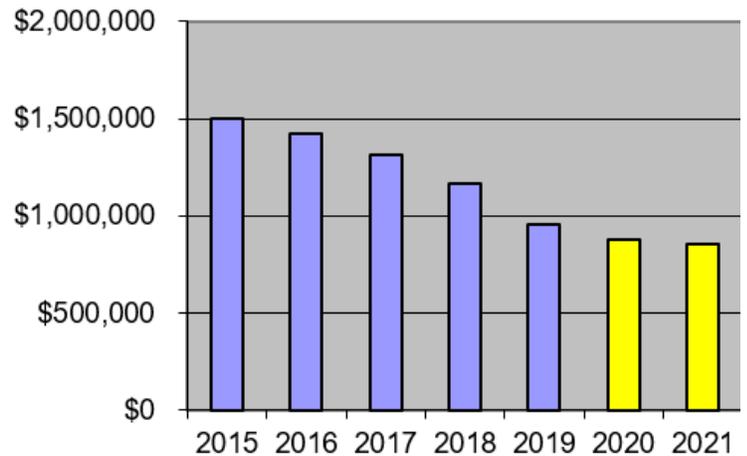
Description

The City levies a 5.5% gross receipts tax on utilities doing business in the City. Multiple telephone companies provide service to Maryland Heights. This tax is passed on to its customers by the utility company and remitted to the City each subsequent month. The City distributes the tax to the General Fund (5%) and the Streetlight Fund (0.5%).

Comments

Continued legislation, litigation, change in technology and consumer behavior continue to cast an uncertain future on this revenue source. Revenues have been adversely impacted by the 2020 global pandemic.

Financial Trend



Fund Distribution

| Year | General Fund | Streetlight Fund | | | | Total |
|---------------------------------|--------------|------------------|--|--|--|-----------|
| 2015 Actual | 1,363,939 | 136,394 | | | | 1,500,333 |
| 2016 Actual | 1,294,905 | 129,697 | | | | 1,424,602 |
| 2017 Actual | 1,193,654 | 119,365 | | | | 1,313,019 |
| 2018 Actual | 1,057,206 | 105,721 | | | | 1,162,927 |
| 2019 Actual | 868,197 | 86,820 | | | | 955,017 |
| 2020 Projected | 800,000 | 80,000 | | | | 880,000 |
| 2021 Projected | 780,000 | 78,000 | | | | 858,000 |
| Percent of Funds' 2021 Revenues | 3.3% | 17.0% | | | | 2.4% |

business license fees

Legal Authorization

State Statute: 94.270

City Ordinance: 2004-2447

Account Code: 451-00

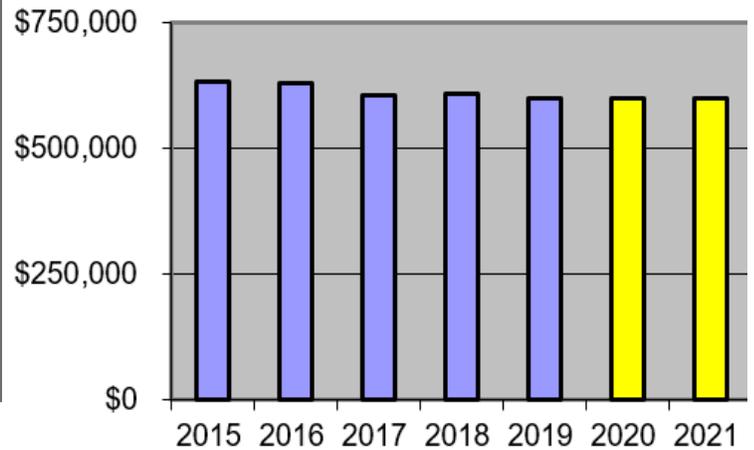
Description

The City charges all businesses located within Maryland Heights a license fee of \$0.02 per square foot of occupied space (minimum \$25). The City also collects a fee for liquor sales, vending machines, cell towers and solicitors. All fees are collected annually.

Comments

Change in this revenue source is based on commercial growth and occupancy rates.

Financial Trend



Fund Distribution

| Year | General Fund | | | | | Total |
|---------------------------------|--------------|--|--|--|--|---------|
| 2015 Actual | 633,675 | | | | | 633,675 |
| 2016 Actual | 632,036 | | | | | 632,036 |
| 2017 Actual | 605,584 | | | | | 605,584 |
| 2018 Actual | 609,583 | | | | | 609,583 |
| 2019 Actual | 601,060 | | | | | 601,060 |
| 2020 Projected | 600,000 | | | | | 600,000 |
| 2021 Projected | 600,000 | | | | | 600,000 |
| Percent of Funds' 2021 Revenues | 2.5% | | | | | 1.7% |

occupancy permits

Legal Authorization State Statute: 77.500, 67.280 City Ordinance: 2013-3697 **Account Code:** 460-00, 460-01, 460-02

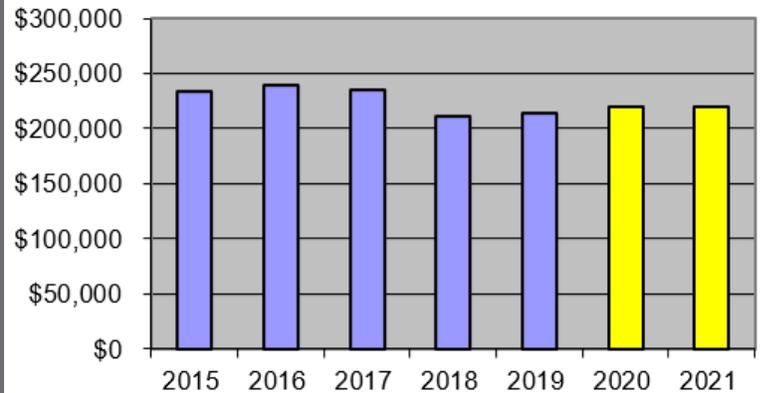
Description

The City issues certificates of occupancy when a change of ownership or representation of ownership, tenancy or upon the completion of construction activity.

Comments

Fees were revised in 2013 which have resulted in higher revenues. Single Family residence: \$75, Multi-Family residence: \$60, Commercial: \$5/1,000 square feet, \$100 minimum.

Financial Trend



Revenue Information

| Year | Commercial | Multi-Family | Single Family | | | Total |
|---------------------------------|------------|--------------|---------------|--|--|---------|
| 2015 Actual | 45,428 | 132,699 | 55,589 | | | 233,716 |
| 2016 Actual | 28,423 | 153,920 | 57,461 | | | 239,804 |
| 2017 Actual | 38,158 | 147,525 | 48,870 | | | 234,553 |
| 2018 Actual | 36,809 | 125,275 | 49,130 | | | 211,214 |
| 2019 Actual | 29,679 | 140,840 | 43,390 | | | 213,909 |
| 2020 Projected | 40,000 | 130,000 | 50,000 | | | 220,000 |
| 2021 Projected | 40,000 | 130,000 | 50,000 | | | 220,000 |
| Percent of Funds' 2021 Revenues | | | | | | 0.6% |

motor vehicle sales tax

Legal Authorization

State Statute: 94.560

City Ordinance: n/a

Account Code: 415-01

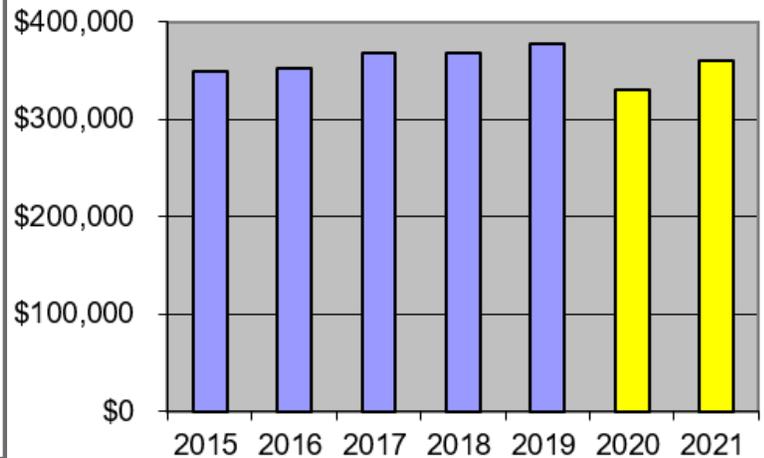
Description

The State of Missouri imposes fees for operator licenses, vehicle plates and sales tax on motor vehicles. The state distributes the proceeds to municipalities and counties according to the ratio of the state sales tax collected in the entity to the total state sales tax collected in the prior year. The state disburses the funds one month after they are collected. Motor vehicle sales tax must be used for road and bridge maintenance.

Comments

Very little change in this revenue source is expected.

Financial Trend



Fund Distribution

| Year | General Fund | | | | | Total |
|---------------------------------|--------------|--|--|--|--|---------|
| 2015 Actual | 349,174 | | | | | 349,174 |
| 2016 Actual | 351,969 | | | | | 351,969 |
| 2017 Actual | 368,894 | | | | | 368,894 |
| 2018 Actual | 368,779 | | | | | 368,779 |
| 2019 Actual | 377,400 | | | | | 377,400 |
| 2020 Projected | 330,000 | | | | | 330,000 |
| 2021 Projected | 360,000 | | | | | 360,000 |
| Percent of Funds' 2021 Revenues | 1.5% | | | | | 1.0% |

utility tax - water

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-40

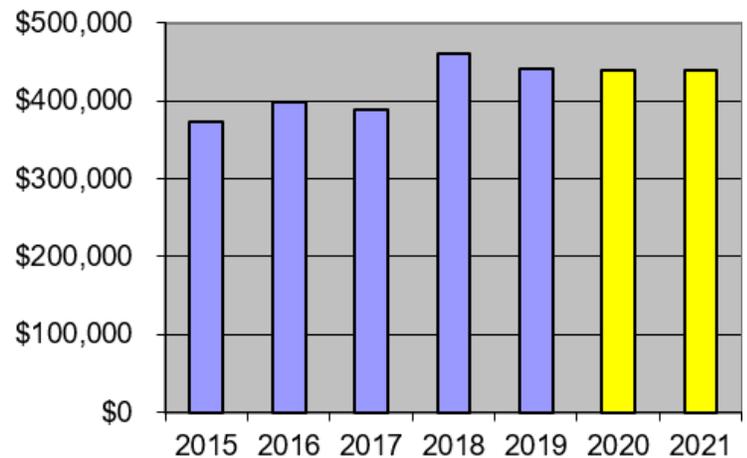
Description

The City levies a 5.5% gross receipts tax on utilities doing business within its boundaries. Missouri-American Water Company provides water to Maryland Heights. This tax is passed on to customers by the utility company and remitted to the city each subsequent month. The City distributes the tax to the General Fund (5%) and the Streetlight Fund (0.5%).

Comments

Summer weather and rates approved by the Missouri Public Service Commission are the variables.

Financial Trend



Fund Distribution

| Year | General Fund | Streetlight Fund | | | | Total |
|---------------------------------|--------------|------------------|--|--|--|---------|
| 2015 Actual | 339,098 | 33,910 | | | | 373,008 |
| 2016 Actual | 361,420 | 36,142 | | | | 397,562 |
| 2017 Actual | 352,999 | 35,300 | | | | 388,299 |
| 2018 Actual | 419,183 | 41,918 | | | | 461,101 |
| 2019 Actual | 400,579 | 40,058 | | | | 440,637 |
| 2020 Projected | 400,000 | 40,000 | | | | 440,000 |
| 2021 Projected | 400,000 | 40,000 | | | | 440,000 |
| Percent of Funds' 2021 Revenues | 1.7% | 8.7% | | | | 1.2% |

cable tv franchise fee

Legal Authorization

State Statute: 94.270

City Ordinance: 95-896

Account Code: 473-00

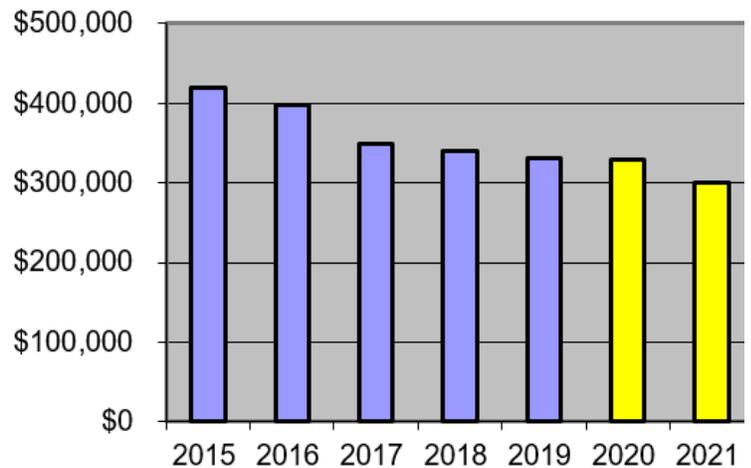
Description

The two cable companies (Spectrum and Cable America) providing service to the residents of Maryland Heights are required to remit 5% of their gross receipts to the City within 45 days following the end of the quarter for which payment is to be made. Also, AT&T delivers video service through telecommunication lines that are subject to this fee.

Comments

The revenue is dependent on rates and usage of cable television and telecommunication systems that deliver video service. Consumer behavior and the availability of streaming services has caused a reduction in taxable revenue.

Financial Trend



Fund Distribution

| Year | General Fund | | | | | Total |
|---------------------------------|--------------|--|--|--|--|---------|
| 2015 Actual | 419,403 | | | | | 419,403 |
| 2016 Actual | 397,243 | | | | | 397,243 |
| 2017 Actual | 348,185 | | | | | 348,185 |
| 2018 Actual | 339,269 | | | | | 339,269 |
| 2019 Actual | 330,934 | | | | | 330,934 |
| 2020 Projected | 330,000 | | | | | 330,000 |
| 2021 Projected | 300,000 | | | | | 300,000 |
| Percent of Funds' 2021 Revenues | 1.3% | | | | | 0.8% |

sewer lateral fee

Legal Authorization

State Statute: 249-422

City Ordinance: 99-1676

Account Code: 411-05

2014-3868

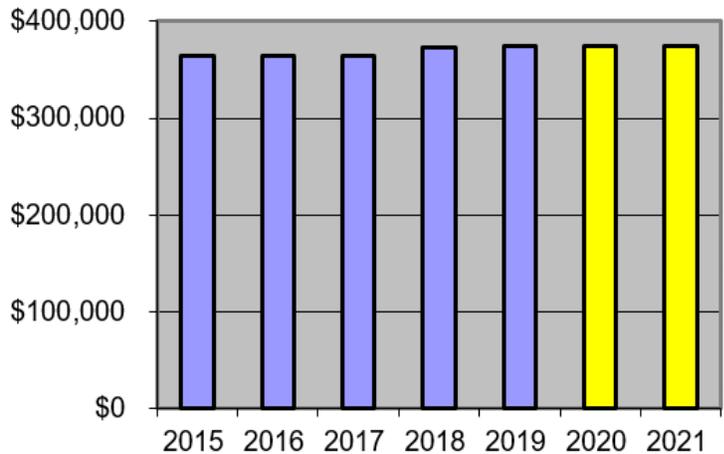
Description

The City of Maryland Heights receives an annual fee of \$50 per single family residential household to fund a sewer lateral repair program. St. Louis County collects the fee from eligible property owners. In 1999, city voters approved an annual fee of \$28 per residential household to fund a sewer lateral repair program. In 2014, the annual fee was increased by voters to \$50.

Comments

This revenue is stable (other than the rate increase in 2014), reflecting the small number of new homes built each year in Maryland Heights.

Financial Trend



Fund Distribution

| Year | Sewer Lateral Fund | | | | | Total |
|---------------------------------|--------------------|--|--|--|--|---------|
| 2015 Actual | 363,841 | | | | | 363,841 |
| 2016 Actual | 364,314 | | | | | 364,314 |
| 2017 Actual | 363,857 | | | | | 363,857 |
| 2018 Actual | 372,772 | | | | | 372,772 |
| 2019 Actual | 374,853 | | | | | 374,853 |
| 2020 Projected | 375,000 | | | | | 375,000 |
| 2021 Projected | 375,000 | | | | | 375,000 |
| Percent of Funds' 2021 Revenues | 100.0% | | | | | 1.1% |

tourism tax

Legal Authorization

State Statute: 67.1000

City Ordinance: 2006-2817

Account Code: 416-00

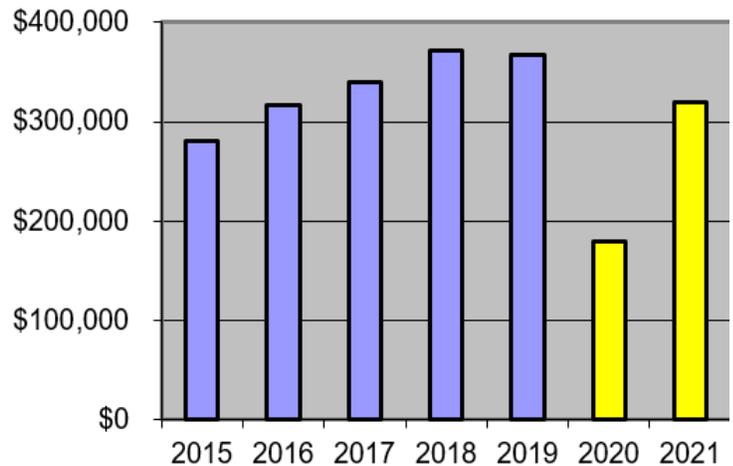
Description

In 2006, city voters approved a 0.50% tax on hotel and motel rooms within the City for the promotion of tourism. The tax took effect in 2007. There are over 3,800 hotel rooms within Maryland Heights. On a quarterly basis, the tax is remitted directly to the City by the hotels. The St. Louis Convention and Visitors Commission levies an additional 3.75% tax on sleeping rooms to fund a regional effort on promotion of tourism. An additional tax on hotel rooms supports sports facilities in the St. Louis area.

Comments

Construction of new hotels and the renovation of existing rooms throughout town has had a significant impact on this revenue source since 2015. The COVID-19 pandemic in 2020 has sharply reduced travel and the resulting demand for hotel rooms.

Financial Trend



Fund Distribution

| Year | Tourism Tax Fund | | | | | Total |
|---------------------------------|------------------|--|--|--|--|---------|
| 2015 Actual | 281,017 | | | | | 281,017 |
| 2016 Actual | 316,938 | | | | | 316,938 |
| 2017 Actual | 339,475 | | | | | 339,475 |
| 2018 Actual | 371,799 | | | | | 371,799 |
| 2019 Actual | 367,717 | | | | | 367,717 |
| 2020 Projected | 180,000 | | | | | 180,000 |
| 2021 Projected | 320,000 | | | | | 320,000 |
| Percent of Funds' 2021 Revenues | 100.00% | | | | | 0.9% |

cigarette tax

Legal Authorization

State Statute: 66.350

City Ordinance: n/a

Account Code: 414-00

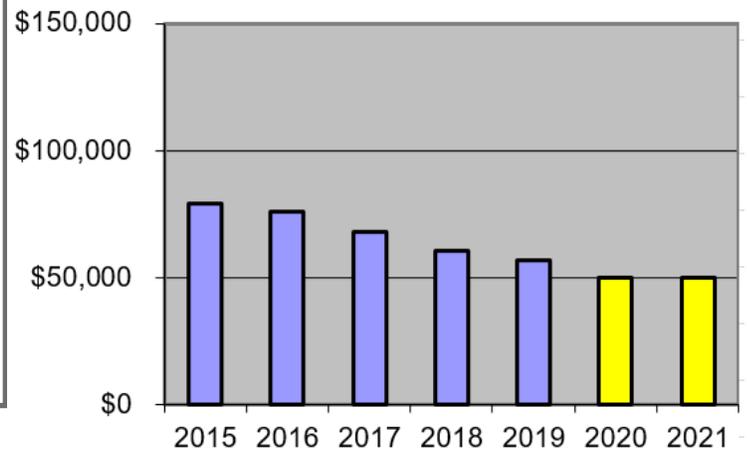
Description

St. Louis County imposes and collects a \$0.05 per pack tax on cigarettes. The state collects and distributes the proceeds to municipalities and the County according to the ratio of the City's population to the total St. Louis County population. The state disburses the funds one month after they are collected.

Comments

Sales of cigarettes in St. Louis County have declined slightly. Very little change is expected in the future.

Financial Trend



Fund Distribution

| Year | General Fund | | | | | Total |
|---------------------------------|--------------|--|--|--|--|--------|
| 2015 Actual | 79,237 | | | | | 79,237 |
| 2016 Actual | 75,638 | | | | | 75,638 |
| 2017 Actual | 67,962 | | | | | 67,962 |
| 2018 Actual | 60,333 | | | | | 60,333 |
| 2019 Actual | 56,668 | | | | | 56,668 |
| 2020 Projected | 50,000 | | | | | 50,000 |
| 2021 Projected | 50,000 | | | | | 50,000 |
| Percent of Funds' 2021 Revenues | 0.2% | | | | | 0.1% |

recreation/community center revenue

Legal Authorization State Statute: n/a City Ordinance: 2016-4124 **Account Code:** 441-97;
442-01 through 442-07;
443-01 through 443-17

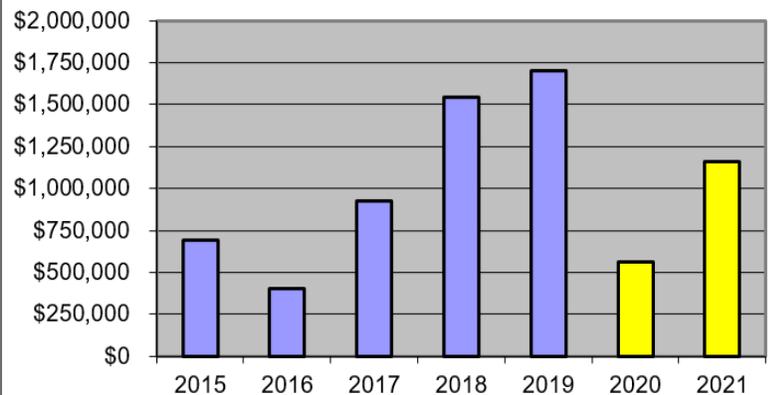
Description

A new 90,000 square foot community center opened in April 2017 replacing the existing 40,000 square foot building. The new facility allows for expanded recreation, fitness and meeting room capacity and provides indoor aquatics.

Comments

Revenues from memberships and user fees increased substantially with the opening of the new Community Center in 2017. The facility has been adversely impacted by the COVID-19 pandemic resulting in closure and restrictions on activities. Demand and use of the facility and programs are expected to gradually return to pre-pandemic levels.

Financial Trend



Revenue Information

| Year | Recreation | Facility Use/ Memberships | Room Rentals | Other | Parks Fund Total |
|------------------------------------|------------|------------------------------|--------------|-------|---------------------|
| 2015 Actual | 471,925 | 51,359 | 169,728 | | 693,012 |
| 2016 Actual | 308,275 | 22,447 | 72,857 | | 403,579 |
| 2017 Actual | 339,744 | 433,886 | 151,592 | 0 | 925,222 |
| 2018 Actual | 558,341 | 760,180 | 227,412 | 0 | 1,545,933 |
| 2019 Actual | 641,138 | 818,543 | 239,241 | 0 | 1,698,922 |
| 2020 Projected | 298,000 | 215,000 | 50,000 | 0 | 563,000 |
| 2021 Projected | 473,000 | 520,000 | 170,000 | 0 | 1,163,000 |
| Percent of Funds' 2021 Revenues | 7.4% | 8.2% | 2.7% | 0.0% | 18.3% |

aquaport revenue

Legal Authorization

State Statute: n/a

City Ordinance: 2008-3123

Account Code: 441-02,
441-11, 441-13, 441-14,
441-15, 441-16

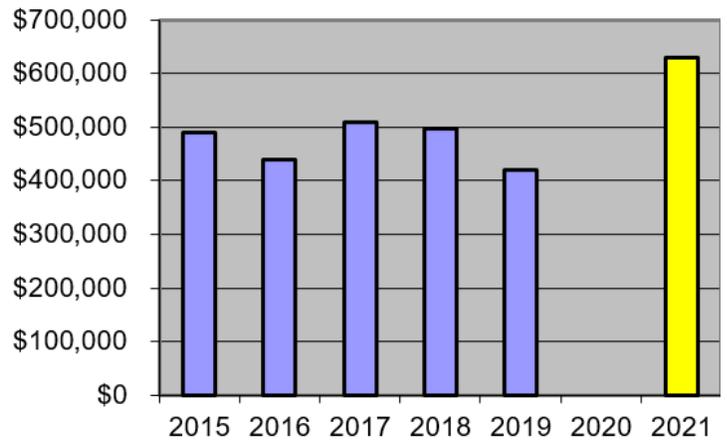
Description

Aquaport opened in June of 1998. It is a 4.5-acre water park with slides, lazy river, pool deck, young children’s area and concessions. Aquaport is open Memorial Day through Labor Day. Users can either pay a daily admission fee or purchase a season pass.

Comments

The facility was closed in 2020 due to the COVID-19 pandemic and construction and renovations of the facility. The renovations and added water feature (flow rider) are expected to increase revenues and reduce operating costs beginning in 2021.

Financial Trend



Revenue Information

| Year | Concessions | Facility Use | | | | Parks Fund Total |
|---------------------------------|-------------|--------------|--|--|--|------------------|
| 2015 Actual | 111,273 | 378,738 | | | | 490,011 |
| 2016 Actual | 90,111 | 348,989 | | | | 439,100 |
| 2017 Actual | 104,361 | 403,828 | | | | 508,189 |
| 2018 Actual | 108,078 | 388,883 | | | | 496,961 |
| 2019 Actual | 92,648 | 327,568 | | | | 420,216 |
| 2020 Projected | 0 | 0 | | | | 0 |
| 2021 Projected | 130,000 | 500,000 | | | | 630,000 |
| Percent of Funds' 2021 Revenues | | | | | | 9.9% |

incremental taxes

Legal Authorization State Statute: 99.800, 99.805, 99.845, 99.855 City Ordinance: 95-968 (South Heights), 2003-2364 (Dorsett Road) **Account Code:** 412-40

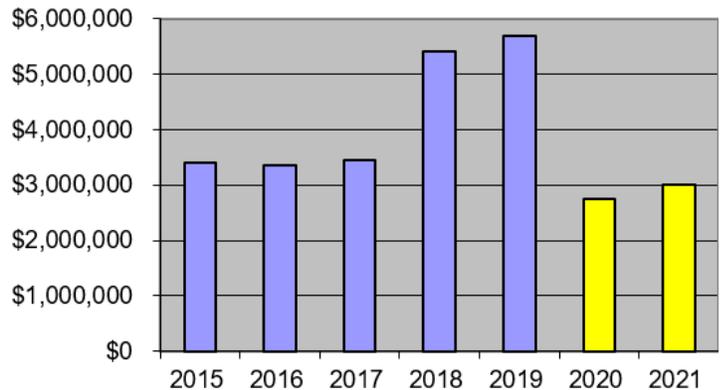
Description

Taxes collected from Tax Increment Financing Districts (TIFs) represent the increased revenues generated in these areas due to higher levels of assessed value and retail sales. Special district taxes represent levies within specific areas.

Comments

Use of these revenues is restricted to eligible costs within the districts. Amounts include payments in lieu of taxes (PILOTs) and economic activity taxes (EATs) and special district revenues (community improvement and transportation improvement) that are to be used for debt service. The South Heights TIF was dissolved in 2018. .

Financial Trend



Fund Distribution

| Year | South Heights TIF Fund | Dorsett Road TIF Fund | Westport TIF Fund | | | Total |
|---------------------------------|------------------------|-----------------------|-------------------|--|--|-----------|
| 2015 Actual | 3,258,267 | 149,200 | | | | 3,407,467 |
| 2016 Actual | 2,804,606 | 178,871 | 379,152 | | | 3,362,629 |
| 2017 Actual | 2,772,769 | 208,412 | 470,870 | | | 3,452,051 |
| 2018 Actual | 2,185,533 | 233,932 | 3,004,469 | | | 5,423,934 |
| 2019 Actual | 0 | 261,761 | 5,431,181 | | | 5,692,942 |
| 2020 Projected | 0 | 150,000 | 2,600,000 | | | 2,750,000 |
| 2021 Projected | | 150,000 | 2,860,000 | | | 3,010,000 |
| Percent of Funds' 2021 Revenues | 0.0% | 100.0% | 100.0% | | | 8.5% |

intergovernmental revenue

The City enters into various service contracts with other governmental agencies and political subdivisions that provide grants and reimbursements of city-incurred costs. These revenues are not considered recurring since they are dependent on programs or projects that may or may not be continued.

INTERGOVERNMENTAL REVENUE

Annual Budget - 2021

| 2021 Intergovernmental Revenues | | <u>Amount</u> | <u>Fund Total</u> |
|--|-------------------------------|---------------|-------------------|
| <u>Grant</u> | <u>Program</u> | | |
| MO Dept. of Transportation | Speed Enforcement | 5,750 | |
| | DWI Enforcement | 3,738 | |
| | Seatbelt Enforcement | 4,312 | |
| | Underage Drinking Enforcement | 6,900 | |
| | Workzone Safety | 16,940 | |
| Mo Safety Center | Traffic Safety | 2,000 | |
| Dept. of Justice (DEA) | Drug Enforcement | 19,180 | |
| | Edward Byrne JAG Grant | 10,000 | |
| | | 68,820 | |
| <u>Service Contract</u> | <u>Entity</u> | | |
| Police Protection | Village of Champ | 32,000 | |
| School Resource Officer | Pattonville High School | 92,000 | |
| School Resource Officer | Pattonville Middle School | 56,000 | |
| Task Force-Crimes vs Children | St Louis County | 106,000 | |
| | | 286,000 | |
| TOTAL GENERAL FUND | | | 354,820 |
| Police Officer Training Fund | State of Missouri | | 7,000 |
| Police Forfeiture Fund | Federal Funds | | 40,000 |
| CAPITAL IMPROVEMENTS FUND | | | |
| <u>Source</u> | <u>Project</u> | | |
| St Louis Community Foundation | Sustainability Center | 450,000 | |
| Municipal Park Grant | Westglen Estates Trail | 525,000 | |
| | | | 975,000 |
| TOTAL INTERGOVERNMENTAL-ALL FUNDS | | | 1,376,820 |