



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 90% 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

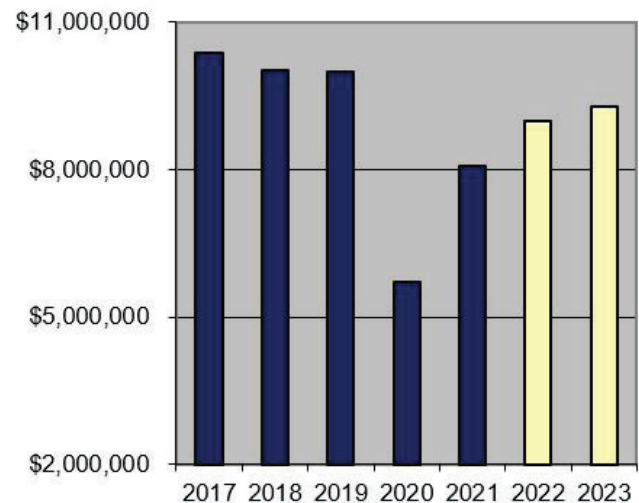
Description

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. The City distributes the revenue to funds based on a policy established by Council Resolution.

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. Upon re-opening, revenues continue to be impacted due to restrictions imposed on capacity and indoor dining. The 2023 revenue forecast is based on 93% of 2019 revenue. All gaming tax revenue was distributed to the General Fund in 2020 and 2021 in order to fund operations. In 2022, the City returned to allocating 70% of gaming tax revenue to the General Fund with the remaining 30% to the Capital Improvement Fund. In 2023, this revenue will again be distributed between the General Fund (70%) and the Capital Improvements Fund (30%).

Financial Trend



Fund Distribution					
Year	General Fund	Capital Improvement			Total
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 Actual	5,704,191	-			5,704,191
2021 Actual	8,066,951	-			8,066,951
2022 Budget	6,300,000	2,700,000			9,000,000
2023 Proposed	6,500,000	2,781,000			9,281,000
Percent of Funds' 2023 Revenues	26.7%	65.7%			23.2%

Half-cent Sales Tax

Legal Authorization

State Statute: 644.032

City Ordinance: 94-855

Account Code: 413-00

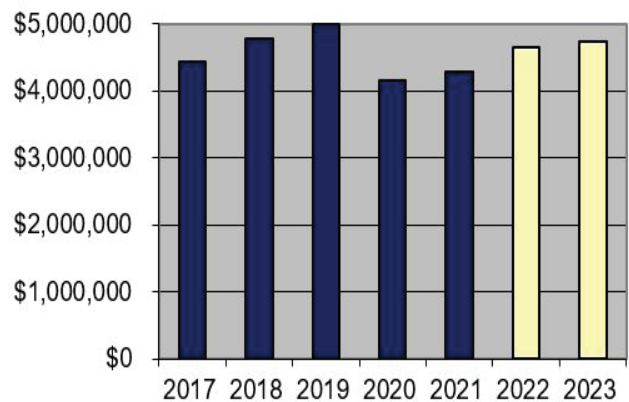
Description

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 disperses the funds one month after they are collected.

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 and 2021 is related to the economic impact of the COVID-19 pandemic. In 2022, revenue from sales tax increased as the pandemic restrictions were removed, however, revenue remains below pre-pandemic levels. Revenue is projected to increase to approximately 95% of 2019 (pre-pandemic) revenue in 2023.

Financial Trend



Fund Distribution

Year	Stormwater Fund	Parks Fund				Total
2017 Actual	-	4,439,567				4,439,567
2018 Actual	-	4,782,525				4,782,525
2019 Actual	-	5,000,792				5,000,792
2020 Actual	-	4,163,097				4,163,097
2021 Actual	-	4,289,765				4,289,765
2022 Projected	-	4,650,000				4,650,000
2023 Proposed	-	4,743,000				4,743,000
Percent of Funds' 2023 Revenues		67.4%				11.9%

County Sales Tax

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

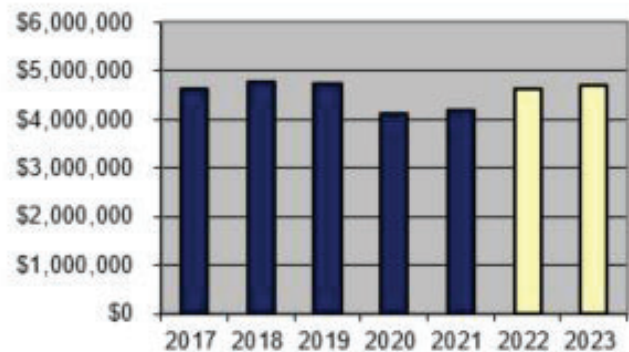
Description

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 and 2021, the revenue was impacted by economic factors related to the COVID-19 pandemic. Sales tax began to rebound in 2022 and the 2023 budget projects revenues from sales tax to continue to increase to approximately 99% of the pre-pandemic level.

Financial Trend



Fund Distribution

Year	General Fund					Total
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 Actual	4,106,090					4,106,090
2021 Actual	4,204,410					4,204,410
2022 Projected	4,650,000					4,650,000
2023 Proposed	4,700,000					4,700,000
Percent of Funds' 2023 Revenues	19.3%					11.8%

County Sales Tax - Prop P

Legal Authorization

State Statute: 67.547

City Ordinance: N/A

Account Code: 413-00

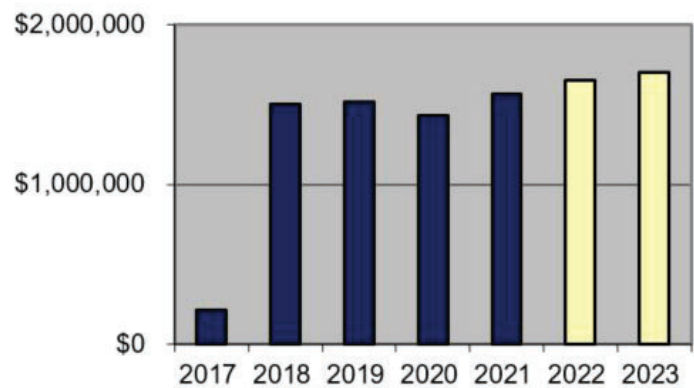
Description

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 and 2021 revenue reflects the economic impact of the COVID-19 on this revenue. In 2022, revenue from this source increased to pre-pandemic levels and there is a moderate increase in revenue projected in 2023.

Financial Trend



Fund Distribution

Year	General Fund					Total
2017 Actual	211,679					211,679
2018 Actual	1,502,518					1,502,518
2019 Actual	1,516,401					1,516,401
2020 Actual	1,429,749					1,429,749
2021 Actual	1,565,023					1,565,023
2022 Projected	1,650,000					1,650,000
2023 Proposed	1,700,000					1,700,000
Percent of Funds' 2023 Revenues	7.0%					4.3%

Utility Tax - Electric

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-10

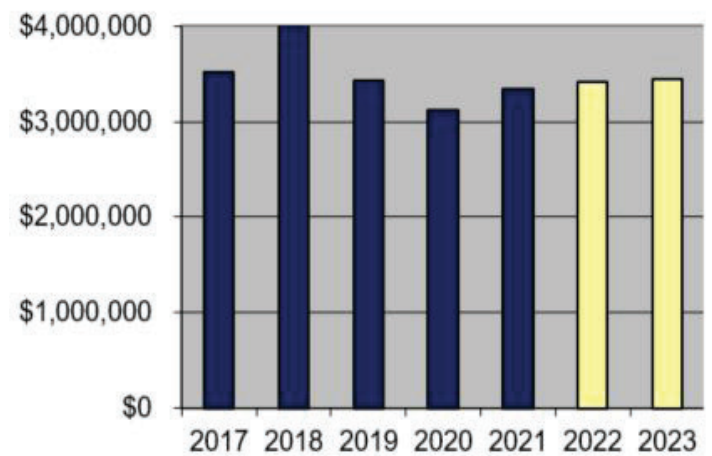
Description

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 on the economy. The 2022 budget rebounded slightly and electric utility revenue is projected to increase again 2023.

Financial Trend



Fund Distribution

Year	General Fund	Streetlight Fund				Total
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 Actual	2,833,416	283,342				3,116,758
2021 Actual	3,034,648	303,465				3,338,113
2022 Projected	3,100,000	310,000				3,410,000
2023 Proposed	3,125,000	312,500				3,437,500
Percent of Funds' 2023 Revenues	12.8%	63.1%				8.6%

Interest on Investments

Legal Authorization

State Statute: n/a

City Resolution: 2014-1136

Account Code: 457-00

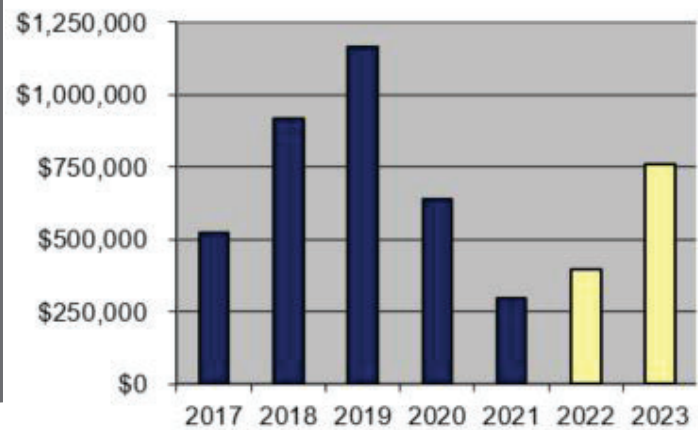
Description

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, but rates began to increase significantly in 2022. The City anticipates experiencing a significant increase in interest revenue in 2023.

Financial Trend



Fund Distribution

Year	General Fund	Forfeiture Fund	South Heights TIF	Westport Plaza TIF	Total
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 Actual	624,344	6,490	-	8,830	639,664
2021 Actual	295,386	-	-	223	295,386
2022 Projected	390,000	-	-	7,000	397,000
2023 Proposed	750,000	-	-	10,000	760,000
Percent of Funds' 2023 Revenues	3.1%			0.4%	1.9%

Court Fees and Fines

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

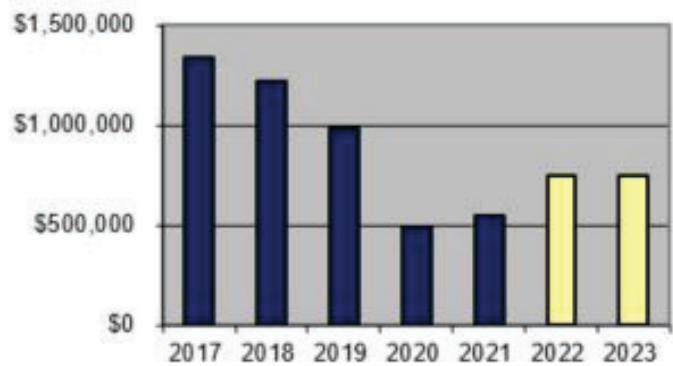
Description

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. Revenues remained low into 2021 with court being virtual through half of 2021. In 2022, the court returned to normal operations and experienced a modest recovery compared to pre-pandemic revenue. In 2023, revenue from this source is anticipated to remain flat.

Financial Trend



Fund Distribution

Year	General Fund					Total
2017 Actual	1,339,620					1,339,620
2018 Actual	1,221,765					1,221,765
2019 Actual	988,627					988,627
2020 Actual	494,807					494,807
2021 Actual	548,534					548,534
2022 Projected	750,000					750,000
2023 Proposed	750,000					750,000
Percent of Funds' 2023 Revenues	3.1%					1.9%

Building Permit Revenue

Legal Authorization State Statute: 77.500, 67.280 City Ordinance: 2017-4295 **Account Code:** 460-03

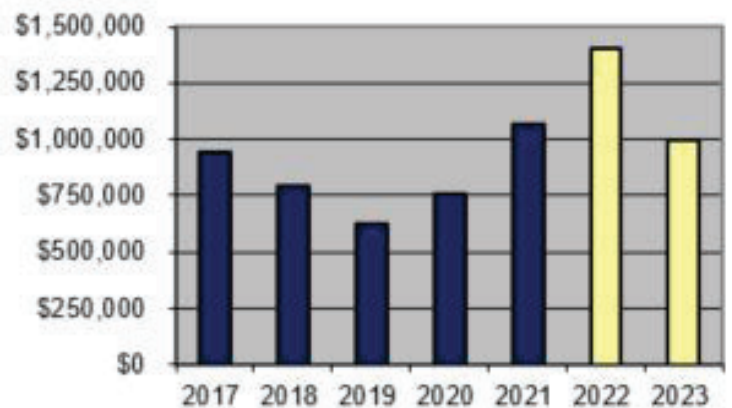
Description

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 construction projects occurred in 2021 and again in 2022. The 2023 projection is based on the continued interest for large construction projects in undeveloped areas within the City.

Financial Trend



Fund Distribution

Year	General Fund					Total
2017 Actual	944,498					944,498
2018 Actual	793,295					793,295
2019 Actual	627,599					627,599
2020 Actual	755,250					755,250
2021 Actual	1,071,092					1,071,092
2022 Projected	1,400,000					1,400,000
2023 Proposed	1,000,000					1,000,000
Percent of Funds' 2023 Revenues	4.1%					2.5%

County Road Refund

Legal Authorization

State Statute: n/a

City Ordinance: n/a

Account Code: 415-02

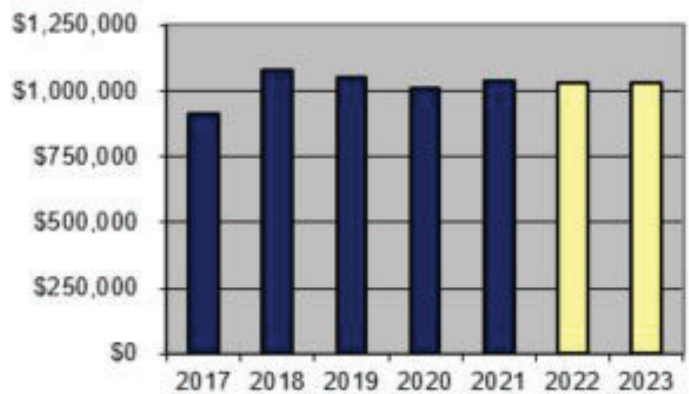
Description

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
2017 Actual	911,042					911,042
2018 Actual	1,078,277					1,078,277
2019 Actual	1,049,932					1,049,932
2020 Actual	1,011,439					1,011,439
2021 Actual	1,038,114					1,038,114
2022 Projected	1,033,162					1,033,162
2023 Proposed	1,027,572					1,027,572
Percent of Funds' 2023 Revenues	4.2%					2.6%

Utility Tax - Gas

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-20

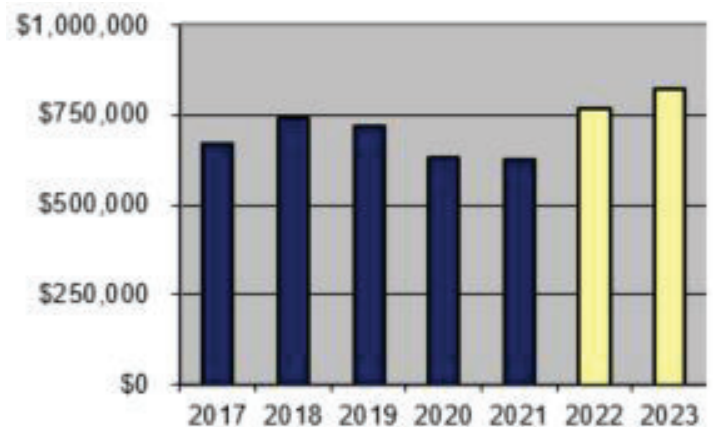
Description

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. Natural gas rates increased significantly in 2022.

Financial Trend



Fund Distribution

Year	General Fund	Streetlight Fund				Total
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 Actual	571,939	57,194				629,133
2021 Actual	568,810	56,881				625,691
2022 Projected	700,000	70,000				770,000
2023 Proposed	750,000	75,000				825,000
Percent of Funds' 2023 Revenues	3.1%	15.2%				2.1%

Motor Fuel Tax

Legal Authorization

State Statute: 142.345

City Ordinance: n/a

Account Code: 415-00

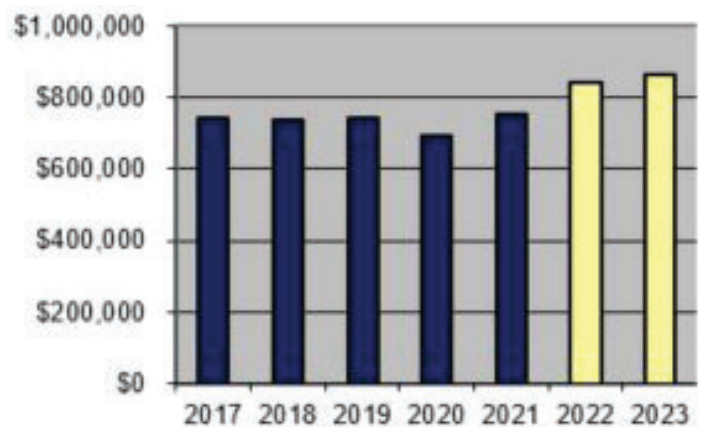
Description

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. The State of Missouri approved a graduated increase to fuel tax over five years beginning in October 2021. The fuel tax will increase each year by 2.5% until the total 12.5% increase is met in 2025. The 2023 budget includes the 2.5% annual increase.

Financial Trend



Fund Distribution

Year	General Fund					Total
2017 Actual	742,051					742,051
2018 Actual	737,364					737,364
2019 Actual	743,758					743,758
2020 Actual	693,596					693,596
2021 Actual	753,031					753,031
2022 Projected	845,000					845,000
2023 Proposed	866,000					866,000
Percent of Funds' 2023 Revenues	3.6%					2.2%

Utility Tax - Telecommunication

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-30
412-31

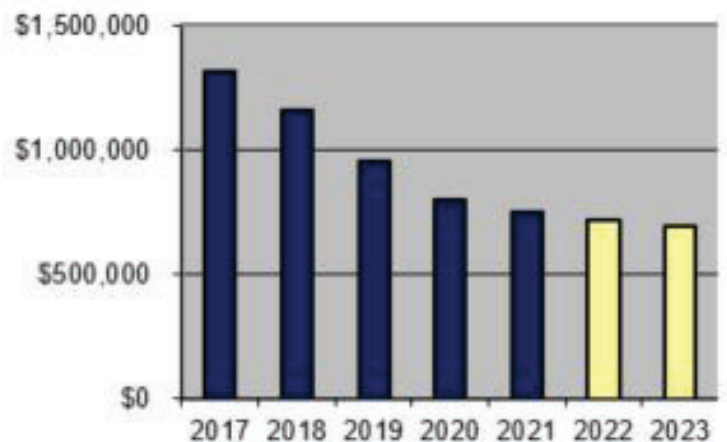
Description

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 global pandemic and continue to decrease year after year.

Financial Trend



Fund Distribution

Year	General Fund	Streetlight Fund				Total
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 Actual	727,244	72,724				799,968
2021 Actual	677,376	71,991				749,367
2022 Projected	650,000	65,000				715,000
2023 Proposed	630,000	63,000				693,000
Percent of Funds' 2023 Revenues	2.6%	12.7%				1.7%

Business License Fees

Legal Authorization

State Statute: 94.270

City Ordinance: 2004-2447

Account Code: 451-00

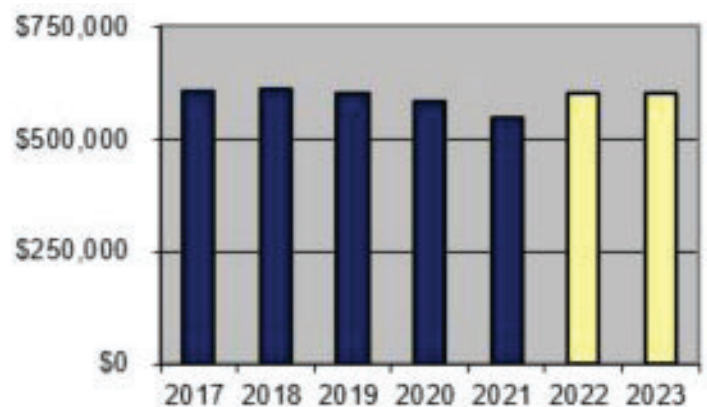
Description

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. This source of revenue is anticipated to remain flat in 2023. While there is a lot of development occurring over the next few years, the City will not recognize the increase in business license fees until the redevelopment projects are completed.

Financial Trend



Fund Distribution

Year	General Fund					Total
2017 Actual	605,584					605,584
2018 Actual	609,583					609,583
2019 Actual	601,060					601,060
2020 Actual	583,223					583,223
2021 Actual	584,970					584,970
2022 Projected	600,000					600,000
2023 Proposed	600,000					600,000
Percent of Funds' 2023 Revenues	2.5%					1.5%

Occupancy Permits

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

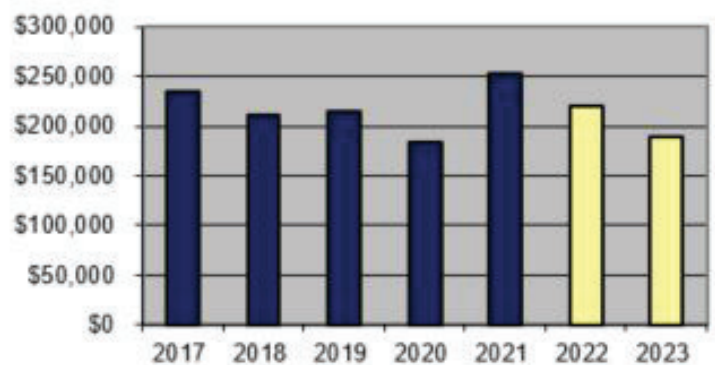
Description

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

Comments

This revenue source is made up of Single Family residence: \$45, Multi-Family residence: \$50, Commercial: \$5/1,000 square feet, \$60 minimum. 2020 revenues were impacted by COVID as there was less activity in the real estate market. 2021 saw a big increase as the real estate market was unusually active. 2022 projections assume a return to normal activity, however, interest rates have risen significantly as an effort to curb inflation. The real estate market began to see a decline in sales in the second half 2022. The 2023 budget assumes the real estate market will be less active as a result of the rise in interest rates.

Financial Trend



Revenue Information

Year	Commercial	Multi-Family	Single Family			Total
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 Actual	20,900	116,530	46,676			184,106
2021 Actual	52,309	151,740	48,076			252,117
2022 Projected	32,000	148,000	40,000			220,000
2023 Proposed	25,000	125,000	40,000			190,000
Percent of Funds' 2023 Revenues						.5%

Motor Vehicle Sales Tax

Legal Authorization

State Statute: 94.560

City Ordinance: n/a

Account Code: 415-01

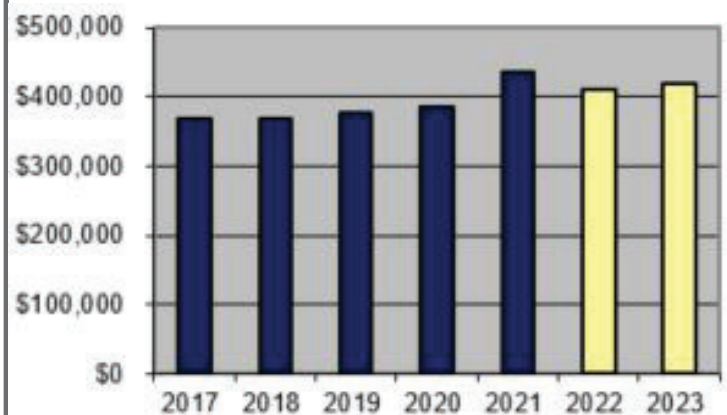
Description

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 disperses 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
2017 Actual	368,894					368,894
2018 Actual	368,779					368,779
2019 Actual	377,400					377,400
2020 Actual	384,424					384,424
2021 Actual	434,888					434,888
2022 Projected	410,000					410,000
2023 Proposed	420,000					420,000
Percent of Funds' 2023 Revenues	1.7%					1.1%

Utility Tax - Water

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-40

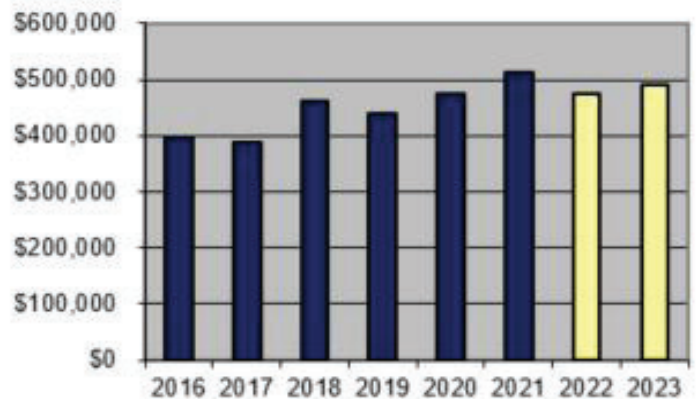
Description

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
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 Actual	432,275	43,227				475,503
2021 Actual	471,193	43,244				514,437
2022 Projected	430,000	43,000				473,000
2023 Proposed	445,000	44,500				489,500
Percent of Funds' 2023 Revenues	1.8%	9.0%				1.2%

Cable TV Franchise Fee

Legal Authorization

State Statute: 94.270

City Ordinance: 95-896

Account Code: 473-00

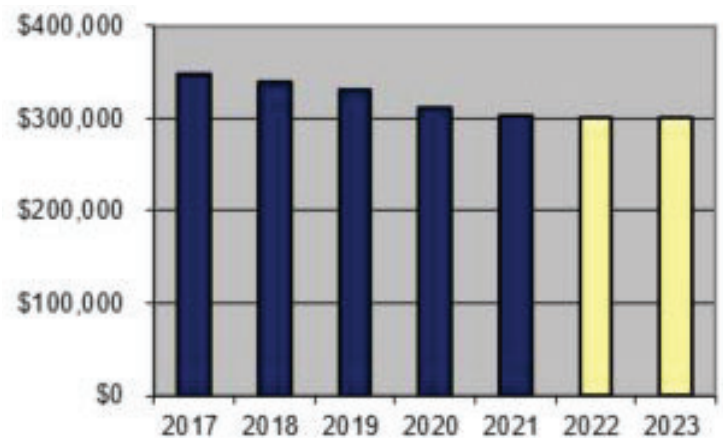
Description

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's video service through telecommunication lines are also 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
2017 Actual	348,185					348,185
2018 Actual	339,269					339,269
2019 Actual	330,934					330,934
2020 Actual	311,157					311,157
2021 Actual	303,015					303,015
2022 Projected	300,000					300,000
2023 Proposed	300,000					300,000
Percent of Funds' 2023 Revenues	1.2%					0.8%

Sewer Lateral Fee

Legal Authorization

State Statute: 249-422

City Ordinance: 99-1676

Account Code: 411-05

2014-3868

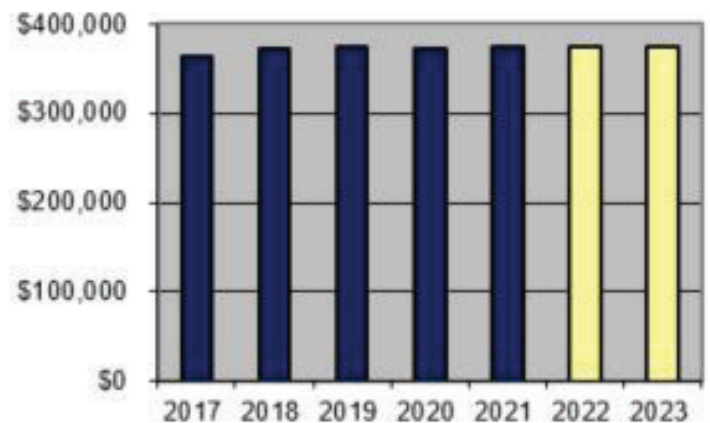
Description

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, reflecting the small number of new homes built each year in Maryland Heights.

Financial Trend



Fund Distribution

Year	Sewer Lateral Fund					Total
2017 Actual	363,857					363,857
2018 Actual	372,772					372,772
2019 Actual	374,853					374,853
2020 Actual	371,985					371,985
2021 Actual	374,396					374,396
2022 Projected	375,000					375,000
2023 Proposed	375,000					375,000
Percent of Funds' 2023 Revenues	100.0%					0.9%

Tourism Tax

Legal Authorization

State Statute: 67.1000

City Ordinance: 2006-2817

Account Code: 416-00

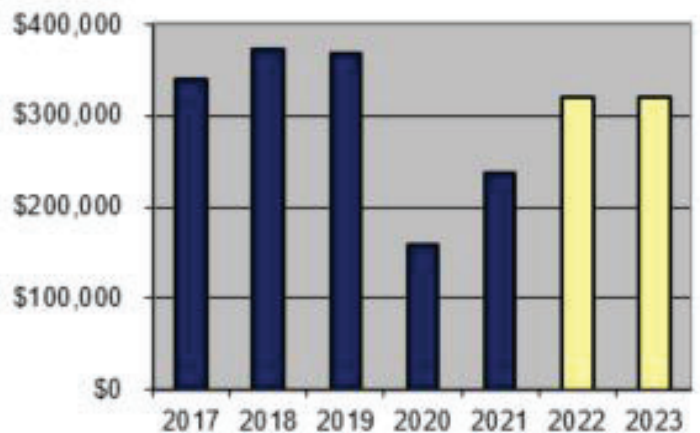
Description

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 sharply reduced travel and the resulting demand for hotel rooms. There was a moderate increase in travel and occupancy in hotels in 2021 as restrictions from the pandemic were lifted. 2022 and 2023 projections are based on the assumption that travel will continue to increase to pre-pandemic activity.

Financial Trend



Fund Distribution

Year	Tourism Tax Fund					Total
2017 Actual	339,475					339,475
2018 Actual	371,799					371,799
2019 Actual	367,717					367,717
2020 Actual	158,070					158,070
2021 Actual	237,052					237,052
2022 Projected	320,000					320,000
2023 Proposed	320,000					320,000
Percent of Funds' 2023 Revenues	100.00%					0.8%

Cigarette Tax

Legal Authorization

State Statute: 66.350

City Ordinance: n/a

Account Code: 414-00

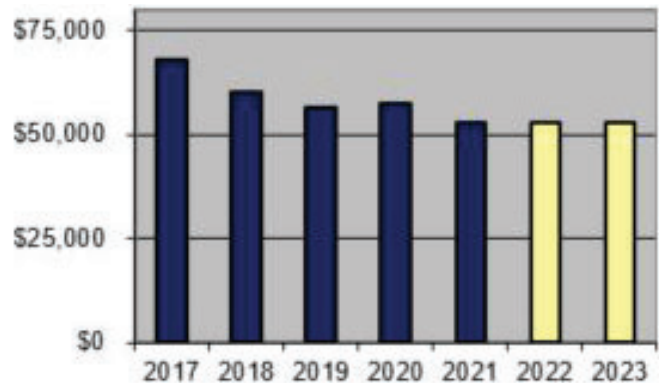
Description

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 as age restrictions have tightened. Very little change is expected in the future.

Financial Trend



Fund Distribution

Year	General Fund					Total
2017 Actual	67,962					67,962
2018 Actual	60,333					60,333
2019 Actual	56,668					56,668
2020 Actual	57,347					57,347
2021 Actual	52,913					52,913
2022 Projected	53,000					53,000
2023 Proposed	53,000					53,000
Percent of Funds' 2023 Revenues	0.2%					0.1%

Recreation/Community Center Revenue

Legal Authorization State Statute: n/a City Ordinance: 2016-4124 **Account Code:** 441-00, 441-01 through 441-07, 441-10, 441-17

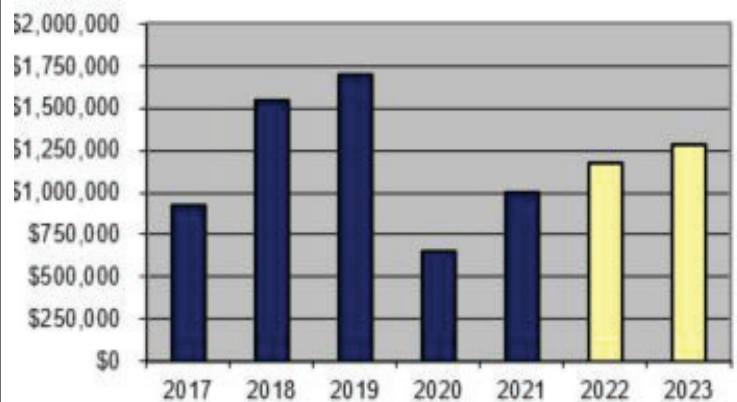
Description

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 & Lessons	Memberships & Daily Fees	Room Rentals			Parks Fund Total
2017 Actual	339,744	433,886	151,592			925,222
2018 Actual	558,341	760,180	227,412			1,545,933
2019 Actual	641,138	818,543	239,241			1,698,922
2020 Actual	198,028	404,124	44,212			646,363
2021 Actual	368,073	470,293	161,432			999,798
2022 Projected	485,400	520,000	170,000			1,175,400
2023 Proposed	540,000	560,000	185,000			1,285,000
Percent of Funds' 2023 Revenues	7.7%	8.0%	2.6%			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

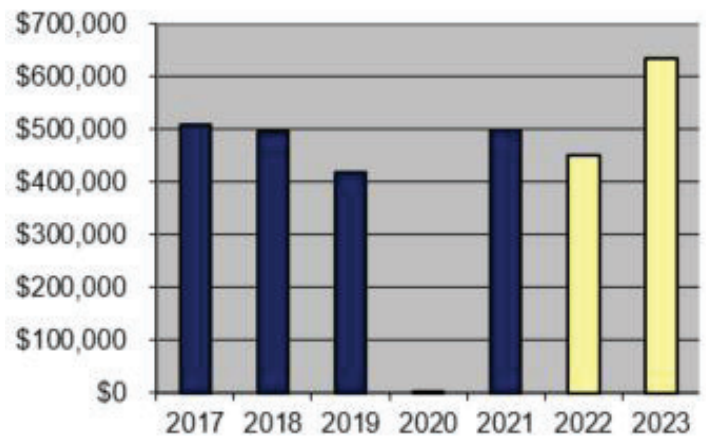
Description

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. In the summer of 2022, a major flash flood occurred in the City and the facility was closed mid July through the end of the season and revenue was negatively impacted. The 2023 budget projects a normal return to activity at the facility.

Financial Trend



Revenue Information

Year	Concessions	Facility Use				Parks Fund Total
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 Actual	-	2,310				2,310
2021 Actual	135,034	363,357				498,390
2022 Projected	108,138	341,785				449,923
2023 Proposed	140,000	495,000				635,000
Percent of Funds' 2023 Revenues						9.0%

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 - 2023

2023 Intergovernmental Revenues		<u>Amount</u>	<u>Fund Total</u>
<u>Grant</u>	<u>Program</u>		
MO Dept. of Transportation	Speed Enforcement	8,625	
	DWI Enforcement	3,738	
	Seatbelt Enforcement	5,750	
	Underage Drinking Enforcement	8,050	
St. Louis County Dept. of Health	E-Recycling	8,175	
Mo Safety Center	Traffic Safety	2,000	
Dept. of Justice (DEA)	Drug Enforcement	16,000	
MO Dept. of Conservation	TRIM Grant	-	
		<u>52,338</u>	
<u>Service Contract</u>	<u>Entity</u>		
Police Protection	Village of Champ	30,000	
School Resource Officer	Pattonville High School	103,652	
School Resource Officer	Pattonville Middle School	62,673	
DARE Middle School Officer	Pattonville Middle School	31,337	
Task Force-Crimes vs Children	St Louis County	80,000	
		<u>307,662</u>	
TOTAL GENERAL FUND			<u><u>360,000</u></u>
Police Officer Training Fund	State of Missouri		<u><u>7,000</u></u>
Police Forfeiture Fund	Federal Funds		<u><u>100,000</u></u>
CAPITAL IMPROVEMENTS FUND			
<u>Source</u>	<u>Project</u>		
Federal STP Grant	Fee Fee Road & Addie Road Rehabilitation		<u><u>1,450,000</u></u>
PARK FUND	<u>Project</u>		
Municipal Parks Commission	Vago Park Improvements		<u><u>286,000</u></u>
-			
<u>AMERICAN RESCUE PLAN FUNDS (transfer to General Fund)</u>	<u>Use</u>		
*Federal American Rescue Plan	Residential Trash Hauling		<u><u>2,218,549</u></u>
TOTAL INTERGOVERNMENTAL-ALL FUNDS			<u><u>4,421,549</u></u>

*These funds were received over the course of 2 years in 2021 and 2022. A portion of these funds were appropriated for use in 2021, 2022 and 2023. Budgeted for in 2023 is the use of the remaining balance.