



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. Revenues are presented in descending order of projected receipts.

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

41000

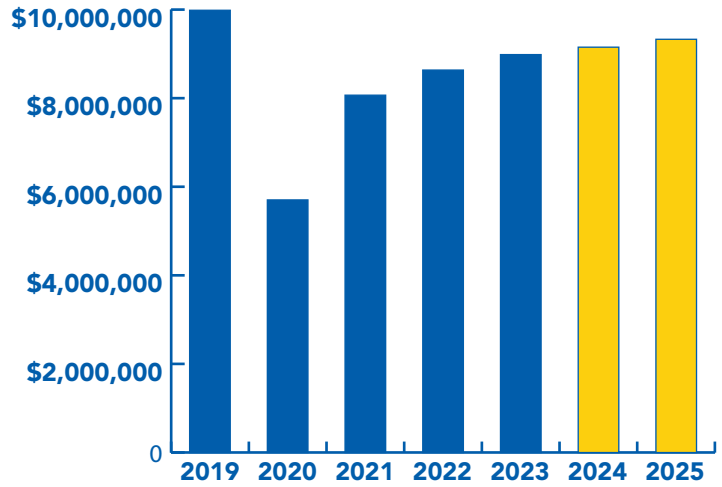
DESCRIPTION

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 continued to be impacted due to restrictions imposed on capacity and indoor dining. The 2025 revenue forecast is based on recent trending receipt of funds from this source through 2024 and a modest increase of 2% budgeted for 2025. 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 2025, 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 IMPROVEMENTS	TOTAL
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 Actual	6,043,547	2,590,092	8,633,639
2023 Actual	6,287,732	2,694,742	8,982,474
2024 Estimated	6,400,000	2,700,000	9,100,000
2025 Budget	6,528,000	2,800,000	9,328,000
Percent of Funds' 2025 Revenues	22.9%	100%	20%

COUNTY SALES TAX

Legal Authorization

State Statute: 66.600 to 66.630, 94.857
 City Ordinance: n/a

Account Code

41300

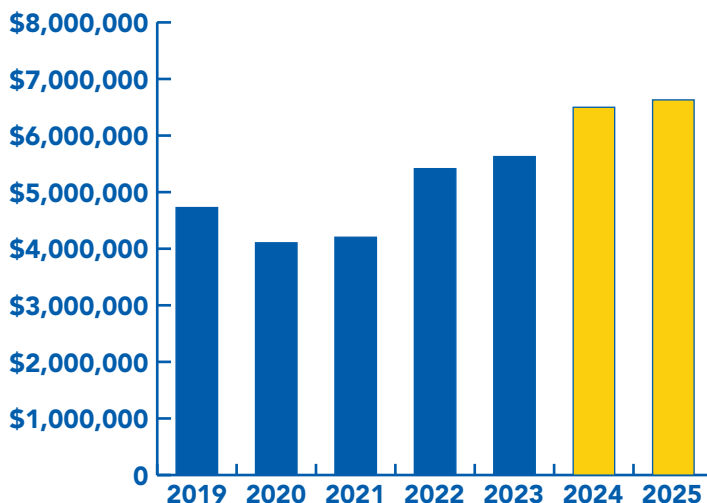
DESCRIPTION

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

In 2020 and 2021, sales tax revenue was impacted by economic factors related to the COVID-19 pandemic. Sales tax rebounded in 2022 and surpassed the pre-pandemic level of receipts in 2019. In 2022 & 2023, revenue from sales tax increased significantly as the pandemic restrictions were removed. In 2024, revenue from this source continued to rise significantly due to the increase in inflation. In 2025, this revenue source is estimated to increase approximately 2% over 2024 estimates based on recent trends as inflation has begun to level off.

FINANCIAL TREND



FUND DISTRIBUTION		
YEAR	GENERAL FUND	TOTAL
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 Actual	5,415,706	5,415,706
2023 Actual	5,628,916	5,628,916
2024 Estimated	6,500,000	6,500,000
2025 Budget	6,630,000	6,630,000
Percent of Funds' 2025 Revenues	23.3%	14.4%

HALF-CENT SALES TAX

Legal Authorization

State Statute: 644.032
 City Ordinance: 94-855

Account Code

41300

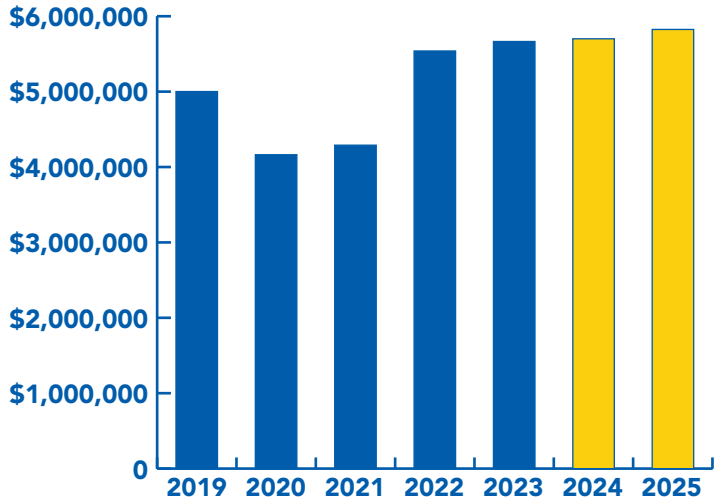
DESCRIPTION

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.

COMMENTS

The retail sales in Maryland Heights is comprised of, in large part, 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 & 2023 revenue from sales tax increased significantly as the pandemic restrictions were removed and inflation continued to rise. In 2025, revenue from this source is estimated to increase approximately 2% over 2024 estimates based on recent trends.

FINANCIAL TREND



FUND DISTRIBUTION		
YEAR	PARKS FUND	TOTAL
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 Actual	5,538,329	5,538,329
2023 Actual	5,663,980	5,663,980
2024 Estimated	5,700,000	5,700,000
2025 Budget	5,824,000	5,824,000
Percent of Funds' 2025 Revenues	66.3%	12.6%

INCREMENTAL TAXES AND SPECIAL TAXING DISTRICTS

Legal Authorization

State Statute: 99.800 to 99.865, 67.1401 to 67.1571
 City Ordinance: 95-968, 2003-2364, 2015-4062

Account Code

41101, 41300, 47327 through 47330

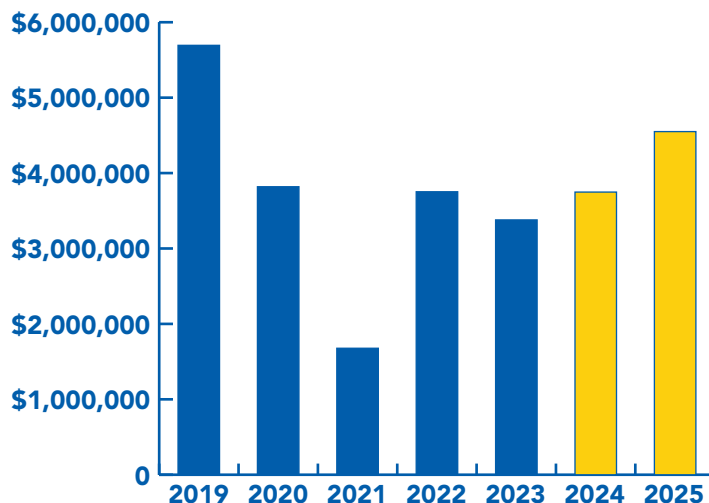
DESCRIPTION

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

COMMENTS

The use of these revenues are restricted to eligible costs within the districts. Amounts include payments in lieu of taxes (PILOTS), economic activity taxes (EATS), and special district revenues (community improvement and transportation improvement) that are to be used for debt service.

FINANCIAL TREND



FUND DISTRIBUTION			
YEAR	DORSETT TIF FUND	WESTPORT TIF FUND	TOTAL
2019 Actual	261,761	5,431,181	5,692,943
2020 Actual	580,721	3,238,554	3,819,275
2021 Actual	313,247	1,365,922	1,679,170
2022 Actual	250,587	3,502,180	3,752,767
2023 Actual	473,586	2,906,176	3,379,762
2024 Estimated	350,000	4,000,000	4,350,000
2025 Budget	350,000	4,200,000	4,550,000
Percent of Funds' 2025 Revenues	100.0%	96.3%	9.9%

UTILITY TAX - ELECTRIC

Legal Authorization

State Statute: 94.270
 City Ordinance: 87-302

Account Code

41210

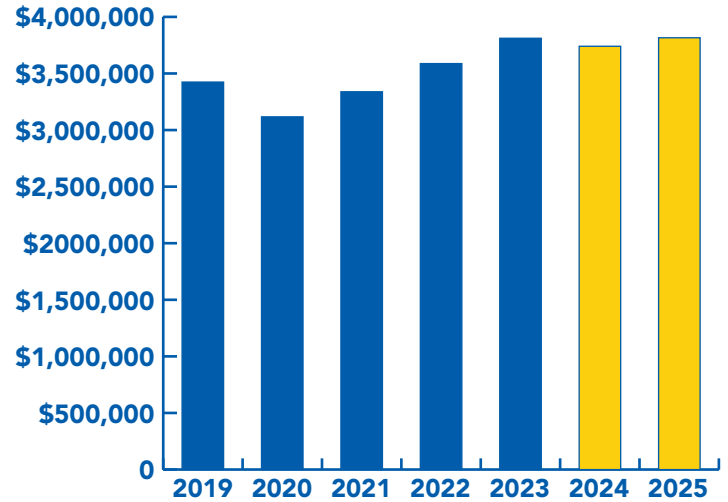
DESCRIPTION

The City levies a 5.5% gross receipts tax on utilities doing business in the City. Ameren UE 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. The 2020 and 2021 revenues reflect the impact of the COVID-19 on the economy. The 2022 budget rebounded to pre-pandemic levels and has since leveled off. In 2025, electric utility revenue is projected to increase slightly around 2% over 2024 estimates.

FINANCIAL TREND



FUND DISTRIBUTION			
YEAR	GENERAL FUND	STREETLIGHT FUND	TOTAL
2019 Actual	3,112,602	311,260	3,423,863
2020 Actual	2,833,416	283,342	3,116,757
2021 Actual	3,034,648	303,465	3,338,113
2022 Actual	3,260,902	326,090	3,586,992
2023 Actual	3,465,182	345,442	3,810,624
2024 Estimated	3,400,000	340,000	3,740,000
2025 Budget	3,468,000	347,000	3,815,000
Percent of Funds' 2025 Revenues	12.2%	62.9%	8.3%

COUNTY SALES TAX - PROP P

Legal Authorization

State Statute: 67.547
 City Ordinance: n/a

Account Code

41301

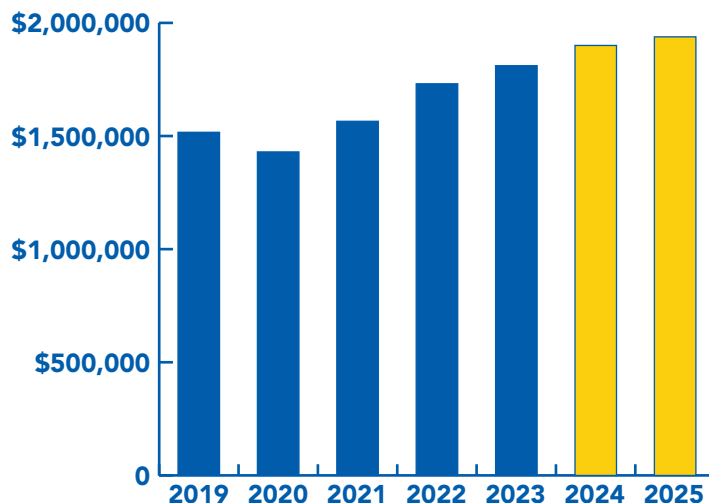
DESCRIPTION

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 are 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 surpassed pre-pandemic levels. In 2023 and 2024 sales tax revenue from this source continued to increase over previous years and it is estimated to increase approximately 2% over 2024 estimates based on the CPI predicted rate of inflation and recent trends.

FINANCIAL TREND



FUND DISTRIBUTION		
YEAR	GENERAL FUND	TOTAL
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 Actual	1,730,637	1,730,637
2023 Actual	1,810,559	1,810,559
2024 Estimated	1,900,000	1,900,000
2025 Budget	1,938,000	1,938,000
Percent of Funds' 2025 Revenues	6.8%	4.2%

RECREATION/COMMUNITY CENTER REVENUE

Legal Authorization

State Statute: n/a
 City Ordinance: 2016 - 4124

Account Code

44100, 44101 through 44107, 44110, 44117

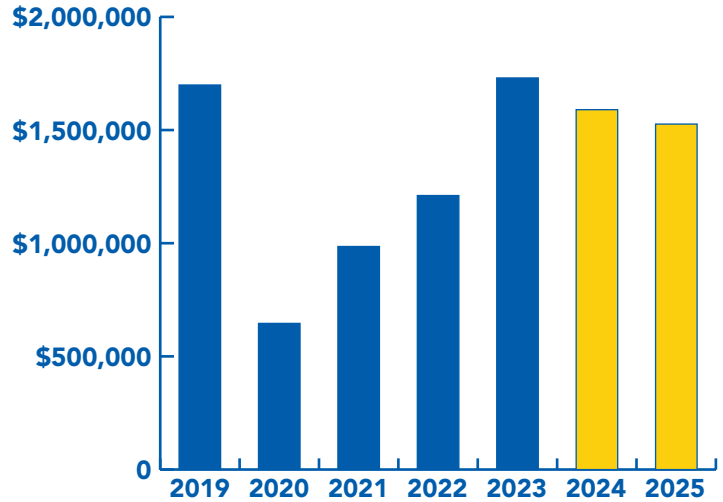
DESCRIPTION

A new 92,000 square foot community center opened in April, 2017 replacing a 40,000 square foot building. The new facility provides recreation, fitness, indoor aquatics, senior programs, and meeting room space.

COMMENTS

Revenues from memberships and user fees increased substantially with the opening of the new Community Center in 2017. The facility was adversely impacted by the COVID-19 pandemic resulting in closure and restrictions on activities in 2020, 2021 & 2022. Demand and use of the facility and programs increased significantly in 2023 and are expected to remain strong in 2025.

FINANCIAL TREND



REVENUE INFORMATION				
YEAR	RECREATION & LESSONS	MEMBERSHIPS & DAILY FEES	ROOM RENTALS	TOTAL
2019 Actual	641,138	818,543	239,241	1,698,922
2020 Actual	197,951	404,144	44,212	646,307
2021 Actual	368,073	484,679	147,046	999,798
2022 Actual	508,697	545,097	175,797	1,229,592
2023 Actual	722,955	717,082	289,996	1,730,033
2024 Estimated	690,000	665,000	235,000	1,590,000
2025 Budget	595,997	668,400	262,000	1,526,397
Percent of Funds' 2025 Revenues	6.8%	7.6%	3.0%	17.4%

INTEREST ON INVESTMENTS

Legal Authorization

State Statute: n/a
 City Resolution: 2014 - 1136

Account Code

45700

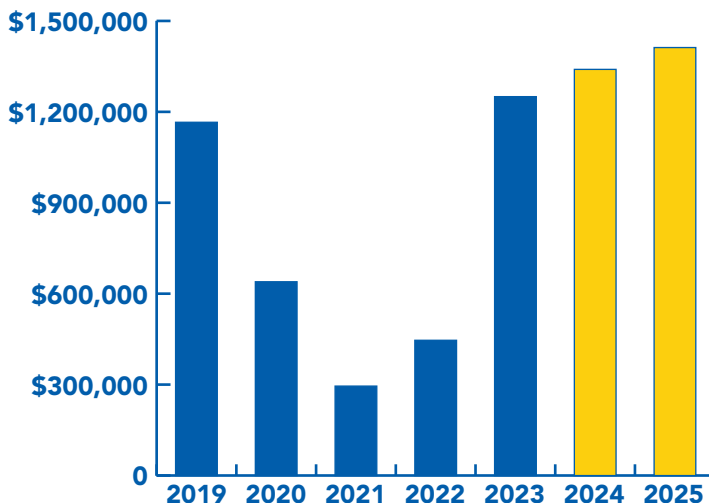
DESCRIPTION

Pursuant to City policy, the City invests in approved instruments to maximize return while insuring the safety of principal. Council Resolution 2008-942 as revised by Resolutions 2009-1017, 2013-1113, 2014-1136, and 2024-1400 provide 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

Interest rates on eligible investments plunged in 2020 through 2022 as a result of the COVID-19 Pandemic. Interest rates increased significantly in 2023, contributing to the increase in interest revenue. Interest revenue is expected to continue to increase through 2024 and 2025 as the City will benefit from the higher interest rates and continue to invest additional available funds.

FINANCIAL TREND



FUND DISTRIBUTION

YEAR	GENERAL FUND	FORFEITURE FUND	WESTPORT PLAZA TIF	TOTAL
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	295,610
2022 Actual	428,679	-	18,009	446,688
2023 Actual	1,088,616	-	161,480	1,250,096
2024 Estimated	1,180,000	-	160,000	1,340,000
2025 Budget	1,250,000	-	162,000	1,412,000
Percent of Funds' 2025 Revenues	4.4%	-	3.7%	3.1%

COURT FEES AND FINES

Legal Authorization

State Statute: 479.050, 479.260
Municipal Code Chapter 16

Account Code

47200, 47201, 47202, 47203, 47205

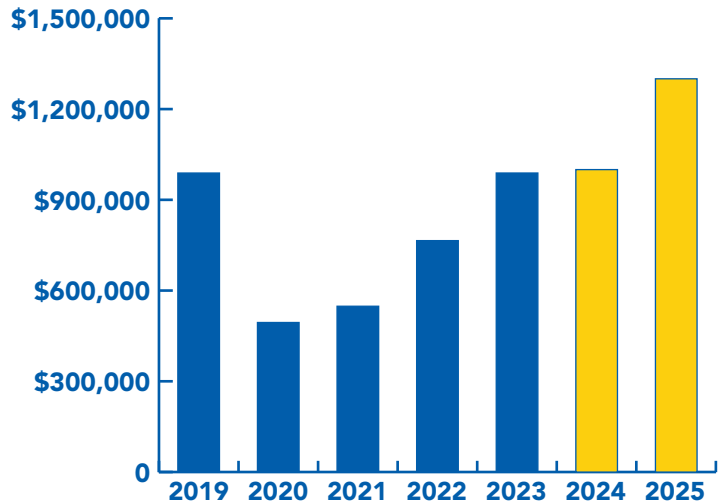
DESCRIPTION

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, 2021 and 2022 as the court was mandated to close or adjudicate cases virtually for a significant period of time. In 2022, the court returned to normal operations and experienced a modest recovery due to the back log in cases. In 2023, revenue from this source began to increase as court operations returned to normal and a significant increase is anticipated in 2024 and 2025 due to an increase in the volume of cases.

FINANCIAL TREND



FUND DISTRIBUTION		
YEAR	GENERAL FUND	TOTAL
2019 Actual	988,627	988,627
2020 Actual	494,807	494,807
2021 Actual	548,534	548,534
2022 Actual	765,305	765,305
2023 Actual	988,718	988,718
2024 Estimated	1,000,000	1,000,000
2025 Budget	1,300,000	1,300,000
Percent of Funds' 2025 Revenues	4.6%	2.8%

MOTOR FUEL TAX

Legal Authorization

State Statute: 142.345
 City Ordinance: n/a

Account Code

41500

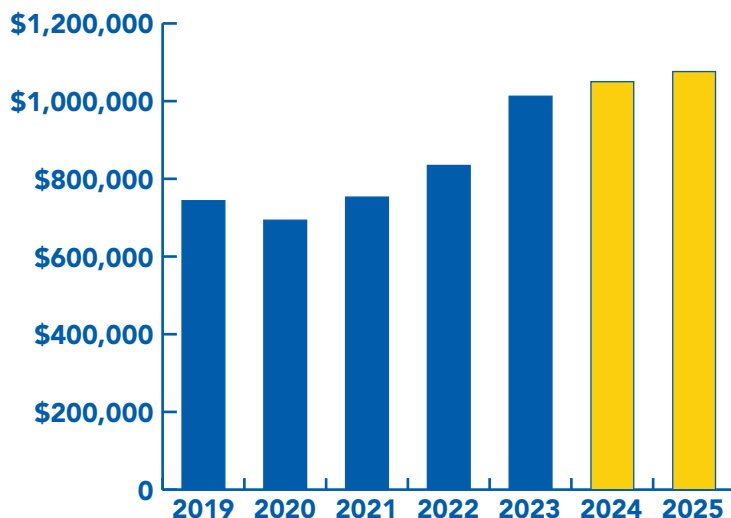
DESCRIPTION

The State of Missouri imposes and collects a twenty seven cents 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 the 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 2025 budget includes the 2.5% annual increase.

FINANCIAL TREND



FUND DISTRIBUTION		
YEAR	GENERAL FUND	TOTAL
2019 Actual	743,758	743,758
2020 Actual	693,596	693,596
2021 Actual	753,031	753,031
2022 Actual	834,480	834,480
2023 Actual	1,012,526	1,012,526
2024 Estimated	1,050,000	1,050,000
2025 Budget	1,076,000	1,076,000
Percent of Funds' 2025 Revenues	3.8%	2.3%

COUNTY ROAD REFUND

Legal Authorization

State Statute: n/a
 City Ordinance: n/a

Account Code

41502

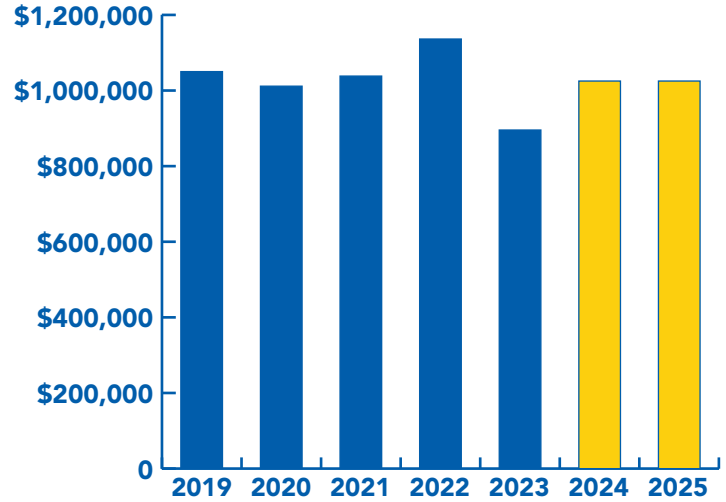
DESCRIPTION

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. In 2023, there were protests to the assessed values in the County and as such the City was delayed in receiving a significant portion of its tax revenue until 2024. It is anticipated that 2024 and 2025 will return to 2020 and 2021 revenue levels.

FINANCIAL TREND



FUND DISTRIBUTION		
YEAR	GENERAL FUND	TOTAL
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 Actual	1,136,078	1,136,078
2023 Actual	895,538	895,538
2024 Estimated	1,025,000	1,025,000
2025 Budget	1,025,000	1,025,000
Percent of Funds' 2025 Revenues	3.6%	2.2%

BUILDING PERMIT REVENUE

Legal Authorization

State Statute: 77.500, 67.280
 City Ordinance: 2017-4295

Account Code

46003

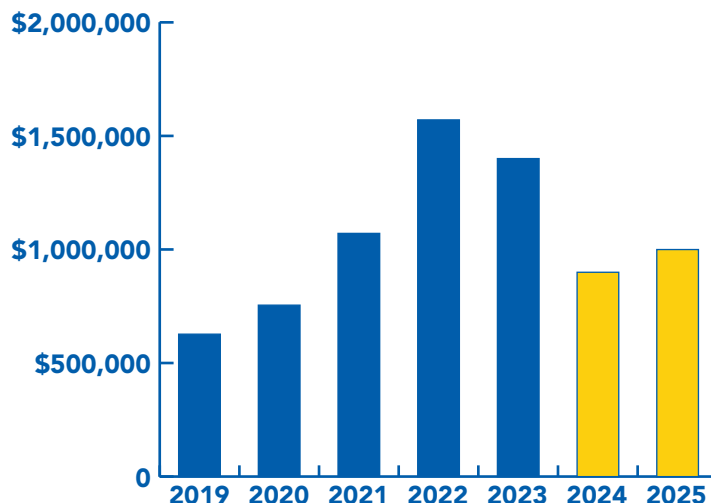
DESCRIPTION

The City issues building permits for construction and remodeling within the City. 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 and 2023. Building permit revenue declined in 2024 due to the completion of the larger projects in 2023 and not as many planned for 2024. However, 2025 revenue is anticipated to increase again slightly with new projects being planned.

FINANCIAL TREND



FUND DISTRIBUTION		
YEAR	GENERAL FUND	TOTAL
2019 Actual	627,599	627,599
2020 Actual	755,250	755,250
2021 Actual	1,071,092	1,071,092
2022 Actual	1,570,496	1,570,496
2023 Actual	1,400,223	1,400,223
2024 Estimated	900,000	900,000
2025 Budget	1,000,000	1,000,000
Percent of Funds' 2025 Revenues	3.5%	2.2%

UTILITY TAX - GAS

Legal Authorization

State Statute: 94.270
 City Ordinance: 87-302

Account Code

41220

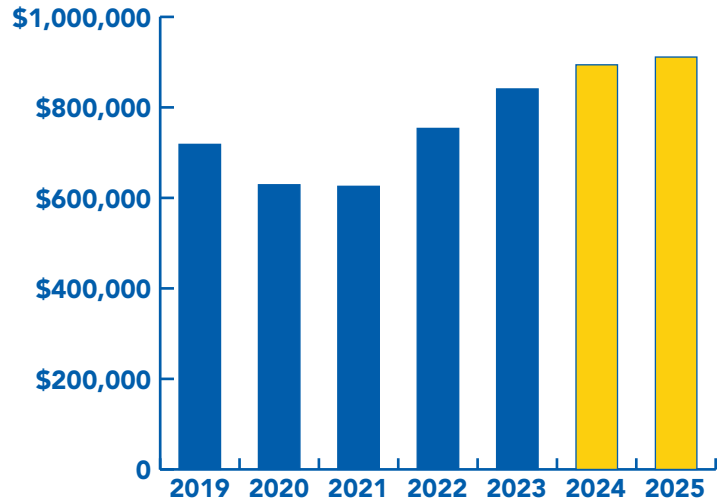
DESCRIPTION

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 and again in 2023 and are anticipated to remain at approximately the same level in 2024 and 2025 with a small increase budgeted for inflation.

FINANCIAL TREND



FUND DISTRIBUTION			
YEAR	GENERAL FUND	STREETLIGHT FUND	TOTAL
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 Actual	685,058	68,506	753,564
2023 Actual	761,080	79,647	840,727
2024 Estimated	808,000	86,000	894,000
2025 Budget	824,160	87,000	911,160
Percent of Funds' 2025 Revenues	2.9%	15.8%	2.0%

AQUAPORT REVENUE

Legal Authorization

State Statute: n/a
 City Ordinance: 2008-3123

Account Code

44102, 44111, 44113, 44114, 44115, 44116

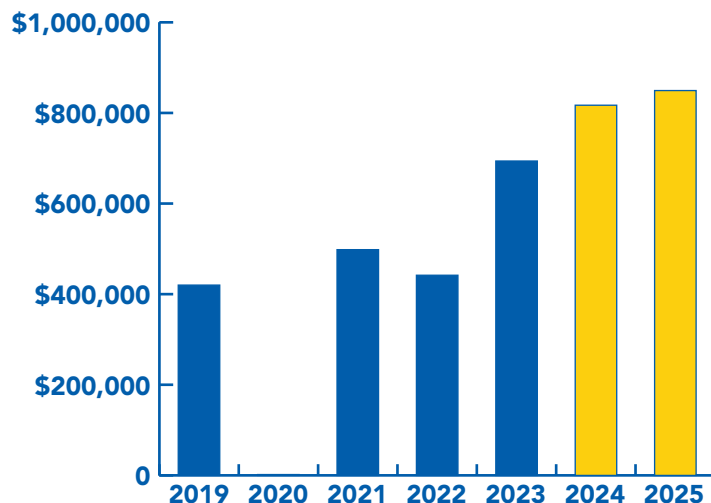
DESCRIPTION

Aquaport opened in June of 1998. It is a 4.5 acre water park with slides, lazy river, pool deck, young children 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 an added water feature (flow rider) resulted in an increase to revenues and a reduction in 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 2025 budget projects an increase in revenue due to increased attendance and an increase in user fees.

FINANCIAL TREND



REVENUE INFORMATION			
YEAR	CONCESSIONS	FACILITY USE	TOTAL
2019 Actual	92,648	327,568	420,216
2020 Actual	-	2,310	2,310
2021 Actual	135,034	363,357	498,390
2022 Actual	99,995	341,975	441,971
2023 Actual	190,402	503,514	693,916
2024 Estimated	174,000	626,000	800,000
2025 Budget	188,229	661,126	849,355
Percent of Funds' 2025 Revenues	2.1%	7.5%	9.7%

UTILITY TAX - TELECOMMUNICATION

Legal Authorization

State Statute: 94.270
 City Ordinance: 87-302

Account Code

41230, 41231

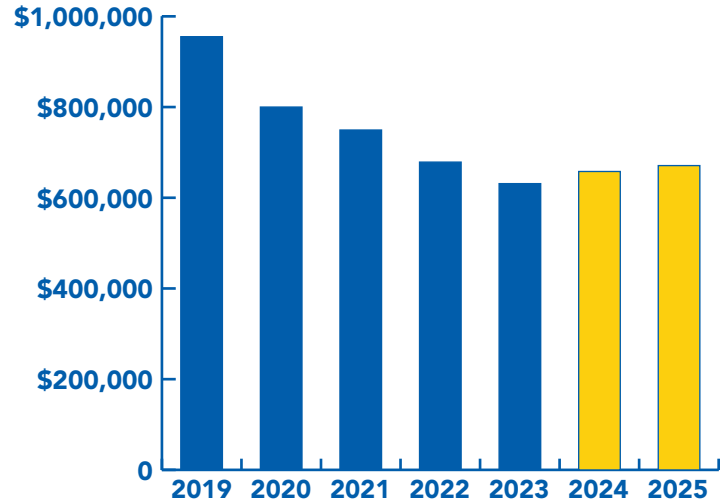
DESCRIPTION

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 continued to decrease over the years, but based on recent trends in receipts, there is a small increase budgeted for in 2025.

FINANCIAL TREND



FUND DISTRIBUTION			
YEAR	GENERAL FUND	STREETLIGHT FUND	TOTAL
2019 Actual	868,197	86,820	955,016
2020 Actual	727,244	72,724	799,968
2021 Actual	677,376	71,991	749,367
2022 Actual	617,161	61,516	678,676
2023 Actual	577,074	54,187	631,261
2024 Estimated	600,000	58,000	658,000
2025 Budget	612,000	59,000	671,000
Percent of Funds' 2025 Revenues	2.1%	10.7%	1.5%

BUSINESS LICENSE FEES

Legal Authorization

State Statute: 94.270
 City Ordinance: 2004-2447

Account Code

45100, 45102, 45103, 41505, 41506

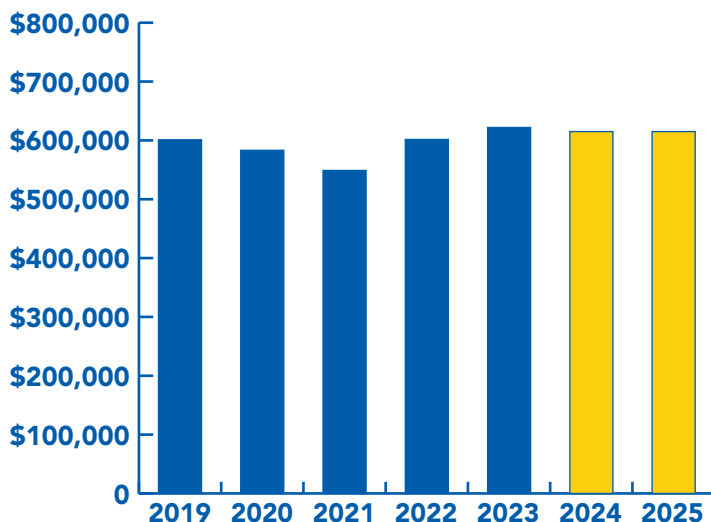
DESCRIPTION

The City charges all businesses located within Maryland Heights a license tax of two-cents 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. 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
2019 Actual	601,060	601,060
2020 Actual	583,223	583,223
2021 Actual	548,970	548,970
2022 Actual	601,623	601,623
2023 Actual	621,954	621,954
2024 Estimated	615,000	615,000
2025 Budget	615,000	615,000
Percent of Funds' 2025 Revenues	2.2%	1.3%

UTILITY TAX - WATER

Legal Authorization

State Statute: 94.270
 City Ordinance: 87-302

Account Code

41240

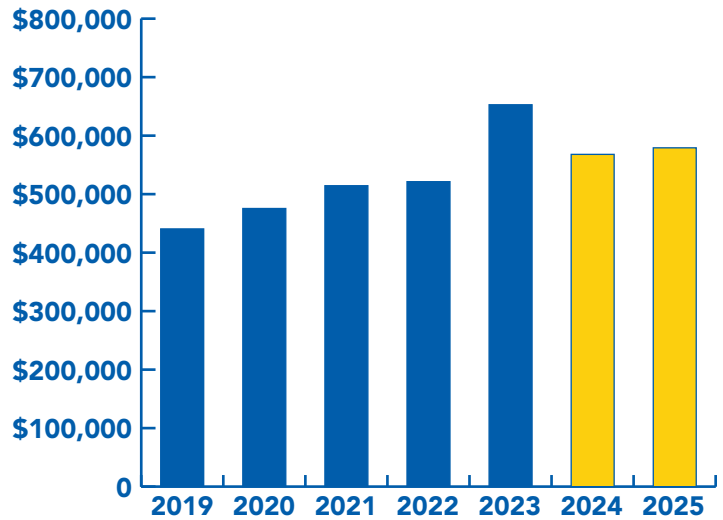
DESCRIPTION

The City levies a 5.5% gross receipts tax on utilities doing business in the City. Missouri-American Water Company provides water 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

Summer weather and rates approved by the Missouri Public Service commission are the variables. There is not much of a change in revenue from this source anticipated in 2025.

FINANCIAL TREND



FUND DISTRIBUTION			
YEAR	GENERAL FUND	STREETLIGHT FUND	TOTAL
2019 Actual	400,579	40,058	440,636
2020 Actual	432,275	43,227	475,503
2021 Actual	471,193	43,244	514,437
2022 Actual	473,938	47,394	521,332
2023 Actual	593,419	59,342	652,761
2024 Estimated	510,000	58,000	568,000
2025 Budget	520,200	59,000	579,200
Percent of Funds' 2025 Revenues	1.8%	10.7%	1.3%

MOTOR VEHICLE SALES TAX

Legal Authorization

State Statute: 94.560
 City Ordinance: n/a

Account Code

41501

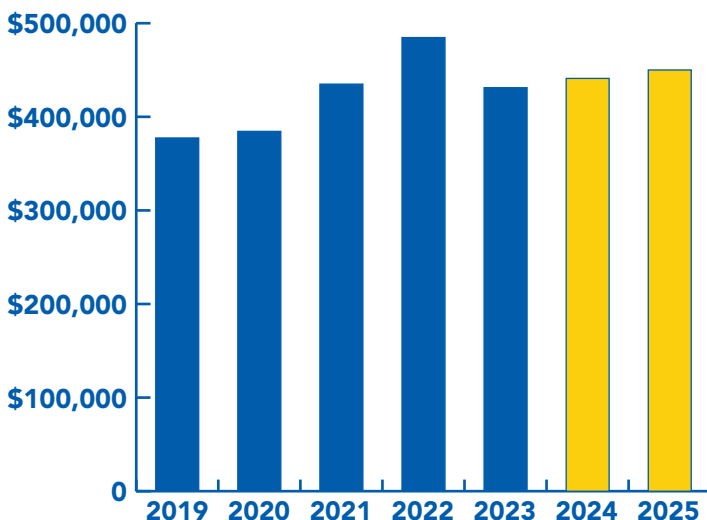
DESCRIPTION

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

There was an increase in revenue from this source in 2021 and 2022. It is anticipated that the revenue from this source will be close to what was received in 2021 and 2023 with a slight increase compared to 2024.

FINANCIAL TREND



FUND DISTRIBUTION		
YEAR	GENERAL FUND	TOTAL
2019 Actual	377,400	377,400
2020 Actual	384,424	384,424
2021 Actual	434,888	434,888
2022 Actual	484,613	484,613
2023 Actual	431,073	431,073
2024 Estimated	441,000	441,000
2025 Budget	450,000	450,000
Percent of Funds' 2025 Revenues	1.6%	1.0%

SEWER LATERAL FEE

Legal Authorization

State Statute: 249-422
 City Ordinance: 99-1676, 2014-3868

Account Code

41105

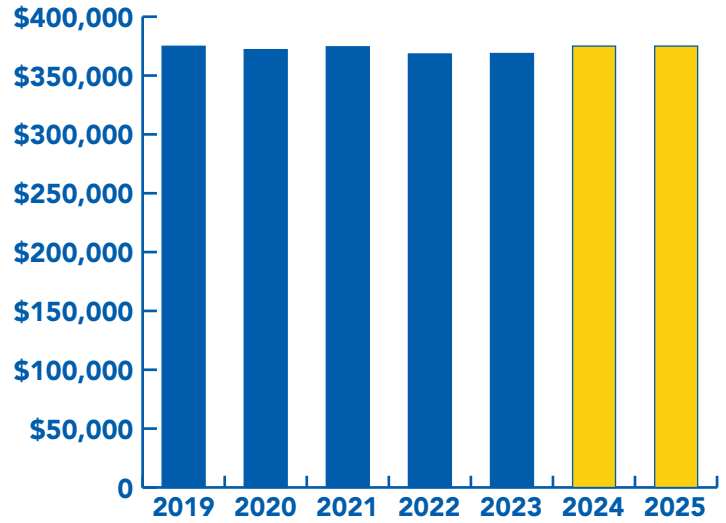
DESCRIPTION

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 to \$50. St. Louis County collects the fee from eligible property owners

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
2019 Actual	374,853	374,853
2020 Actual	371,985	371,985
2021 Actual	374,396	374,396
2022 Actual	368,309	368,309
2023 Actual	368,694	368,694
2024 Estimated	375,000	375,000
2025 Budget	375,000	375,000
Percent of Funds' 2025 Revenues	100%	0.8%

TOURISM TAX

Legal Authorization

State Statute: 67.1000
 City Ordinance: 2006-2817

Account Code

41600

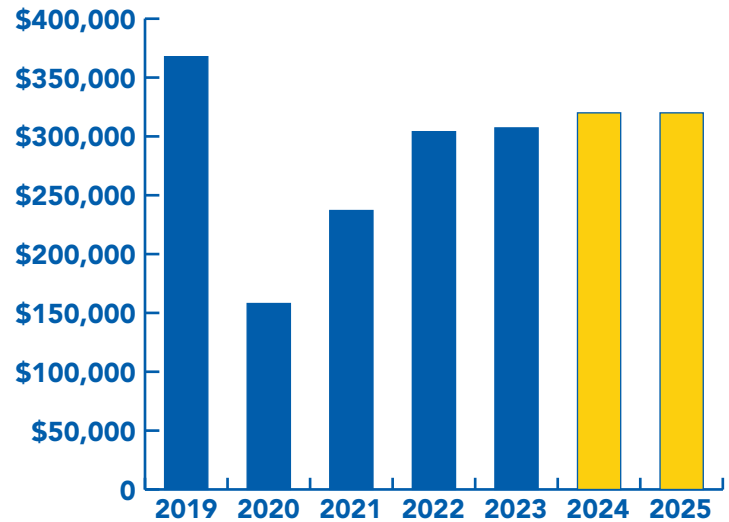
DESCRIPTION

In 2006, city voters approved a 0.50% tax on hotel and motel rooms within the City for the promotion of tourism that took affect in 2007. There are close to 4,000 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 support 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 and 2021 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. In 2022 and 2023 revenue rebounded, but still remained less than pre-pandemic levels. There is a slight increase estimated in 2024 and 2025 due to the City's efforts in attracting large-scale events and concerts at Centene Ice Center and Hollywood Casino and Amphitheater.

FINANCIAL TREND



FUND DISTRIBUTION		
YEAR	TOURISM TAX FUND	TOTAL
2019 Actual	367,717	367,717
2020 Actual	158,070	158,070
2021 Actual	237,052	237,052
2022 Actual	304,027	304,027
2023 Actual	307,223	307,223
2024 Estimated	320,000	320,000
2025 Budget	320,000	320,000
Percent of Funds' 2025 Revenues	100.0%	0.7%

CABLE TV FRANCHISE FEE

Legal Authorization

State Statute: 94.270
 City Ordinance: 95-896

Account Code

47300

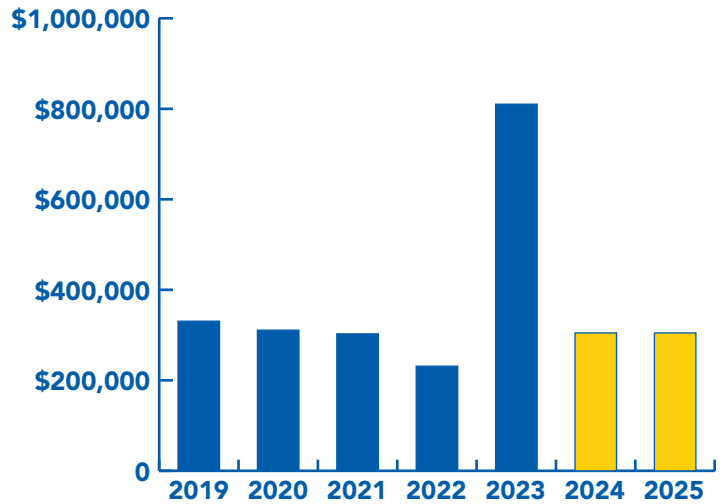
DESCRIPTION

Cable companies 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.

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. In 2023, the City was awarded a significant amount of additional revenue from a class action lawsuit among municipalities for Charter’s failure to pay taxes from 2005 to 2020. Charter claimed that its VoIP technology was not subject to the Telecommunications Act of 1996 and Cable Communications Policy Act of 1984 and therefore not liable to pay municipal gross receipts tax. The court sided in favor of the municipalities and Charter was ordered to pay back taxes to all cities in which they did business during that time. Revenue from this source in the future is expected to return to previous levels.

FINANCIAL TREND



FUND DISTRIBUTION		
YEAR	GENERAL FUND	TOTAL
2019 Actual	330,934	330,934
2020 Actual	311,157	311,157
2021 Actual	303,015	303,015
2022 Actual	231,641	231,641
2023 Actual	810,204	810,204
2024 Estimated	305,000	305,000
2025 Budget	305,000	305,000
Percent of Funds' 2025 Revenues	1.1%	0.7%

OCCUPANCY PERMITS

Legal Authorization

State Statute: 77.500, 67.280
 City Ordinance: 2013-3697

Account Code

46000, 46001, 46002

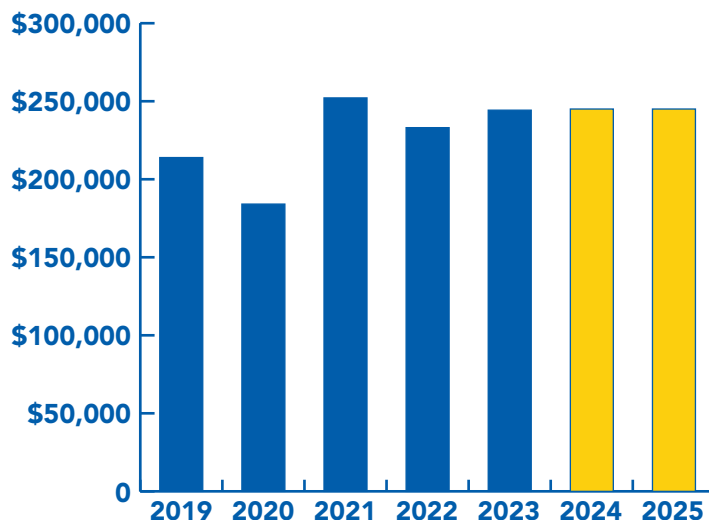
DESCRIPTION

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-19 as there was less activity in the real estate market. 2021 saw a big increase as the real estate market was unusually active. In 2022 there was a return to normal activity, however, interest rates rose significantly as an effort to curb inflation, and the real estate market began to see a decline in sales in the second half 2022. However, in 2023, despite rising interest rates, the real estate market continued to be active. The 2025 budget assumes the market will remain about the same over the next few years.

FINANCIAL TREND



FUND DISTRIBUTION

YEAR	COMMERCIAL	MULTI FAMILY	SINGLE FAMILY	TOTAL
2019 Actual	29,679	140,840	43,390	213,908
2020 Actual	20,900	116,530	46,676	184,106
2021 Actual	52,309	151,740	48,067	252,117
2022 Actual	35,892	155,349	41,825	233,066
2023 Actual	36,048	167,520	40,700	244,267
2024 Estimated	41,000	160,000	44,000	245,000
2025 Budget	41,000	160,000	44,000	245,000
Percent of Funds' 2025 Revenues	0.1%	0.6%	0.2%	0.5%

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.

CAPITAL IMPROVEMENTS FUND			
GRANT	PROGRAM	AMOUNT	FUND TOTAL
MO Dept. of Transportation	Speed Enforcement	13,562	–
	DWI Enforcement	4,892	–
	Seatbelt Enforcement	–	–
	Underage Drinking Enforcement	8,290	–
St. Louis County Dept. of Health	E-Recycling	–	–
Mo Safety Center	Traffic Safety	2,000	–
Dept. of Justice (DEA)	Drug Enforcement	15,000	–
MO Dept. of Conservation	TRIM Grant	–	–
Subtotal		43,744	–
SERVICE CONTRACT	ENTITY	AMOUNT	FUND TOTAL
Police Protection	Village of Champ	18,000	–
School Resource Officer	Pattonville High School	111,000	–
School Resource Officer	Pattonville Middle School	69,256	–
DARE Middle School Officer	Pattonville Middle School	34,00	–
Task Force-Crimes vs Children	St Louis County	95,000	–
Subtotal	–	327,256	–
TOTAL GENERAL FUND	–	–	371,000
POLICE OFFICER TRAINING FUND			
Police Officer Training Fund	State of Missouri	–	2,700
POLICE FORFEITURE FUND			
Police Forfeiture Fund	Federal Funds	–	30,000
CAPITAL IMPROVEMENTS FUND			
SOURCE	PROJECT	AMOUNT	FUND TOTAL
Federal STP Grant	Adie Road Rehabilitation	–	–
PARKS FUND			
PARK FUND	PROJECT	AMOUNT	FUND TOTAL
Municipal Parks Commission	Vago Park Improvements	–	575,000
TOTAL INTERGOVERNMENTAL-ALL FUNDS	–	–	978,700