



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

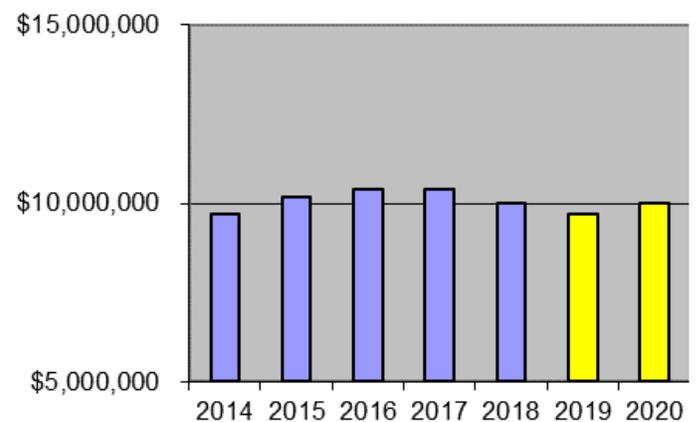
Description

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. The City distributes the revenue to funds based on a policy established by Council Resolution 2014-1156.

Comments

Revenues declined steadily from 2006 to 2014 due to increased competition from neighboring facilities in St. Charles, the City of St. Louis and the Lemay area of St. Louis County. In 2019, revenues decreased 3%. The 2020 budget assumes a return to the 2018 level.

Financial Trend



Fund Distribution

Year	General Fund	Capital Improvement	Regional Infrastructure	DSF/Parks (2010-14)	Total
2014 Actual	5,240,826	4,076,198	0	388,209	9,705,233
2015 Actual	7,114,086	3,048,894	0	0	10,162,980
2016 Actual	7,289,280	3,123,977	0	0	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 Projected	6,800,000	2,900,000			9,700,000
2020 Projected	7,000,000	3,000,000			10,000,000
Percent of Funds' 2020 Revenues	28.2%	84.3%			23.0%

half-cent sales tax

Legal Authorization

State Statute: 644.032

City Ordinance: 94-855

Account Code: 413-00

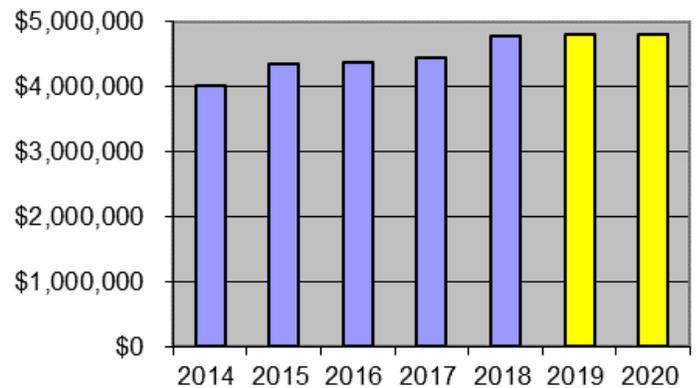
Description

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

Retail sales in Maryland Heights are comprised in large part of business-to-business transactions rather than end-consumers. This revenue has returned to pre-recession levels.

Financial Trend



Fund Distribution

Year	Stormwater Fund	Parks Fund				Total
2014 Actual	1,606,232	2,409,348				4,015,580
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 Projected	0	4,800,000				4,800,000
2020 Projected	0	4,800,000				4,800,000
Percent of Funds' 2020 Revenues		68.5%				11.0%

county sales tax

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

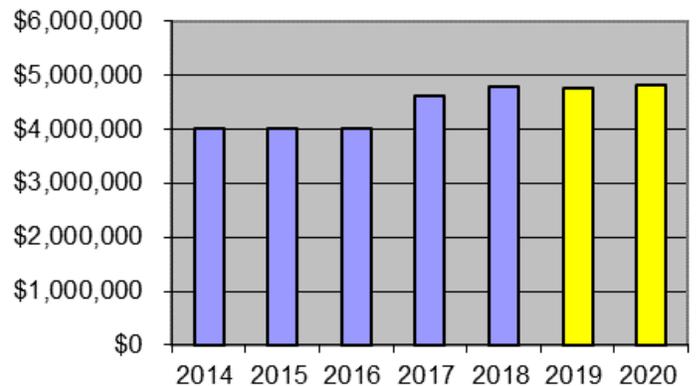
Description

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 is change increased the City's share by 15%.

Financial Trend



Fund Distribution

Year	General Fund				Total
2014 Actual	4,017,147				4,017,147
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 Projected	4,750,000				4,750,000
2020 Projected	4,800,000				4,800,000
Percent of Funds' 2020 Revenues	19.3%				11.0%

county sales tax-Prop P

Legal Authorization

State Statute: 67.547

City Ordinance: N/A

Account Code: 413-00

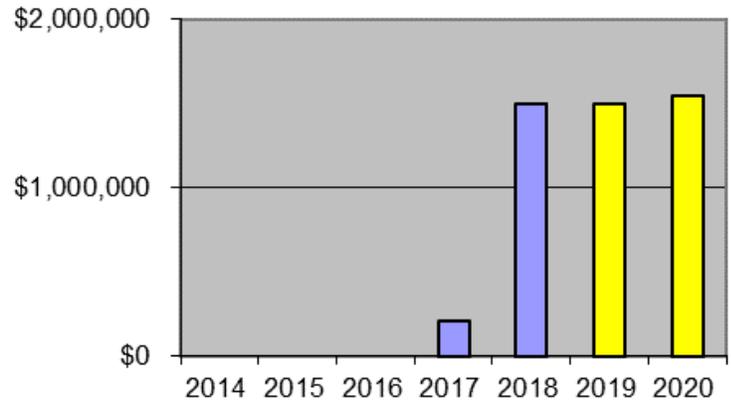
Description

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.

Financial Trend



Fund Distribution

Year	General Fund					Total
2014 Actual	0					0
2015 Actual	0					0
2016 Actual	0					0
2017 Actual	211,679					211,679
2018 Actual	1,502,518					1,502,518
2019 Projected	1,500,000					1,500,000
2020 Projected	1,550,000					1,550,000
Percent of Funds' 2020 Revenues	6.2%					3.6%

utility tax - electric

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-10

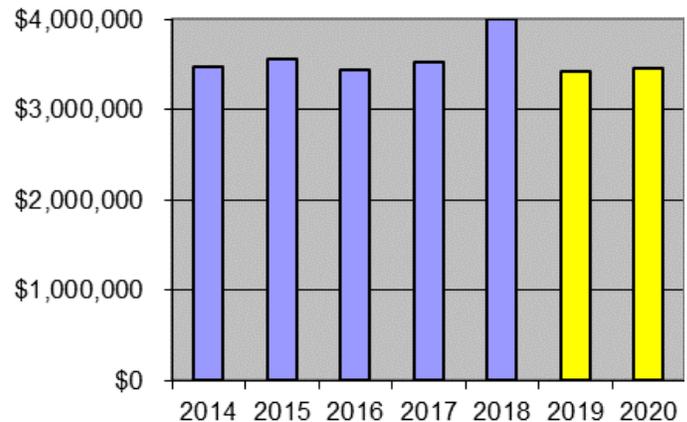
Description

The City levies a 5.5% gross receipts tax on utilities doing business within its boundaries. 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.

Financial Trend



Fund Distribution

Year	General Fund	Streetlight Fund				Total
2014 Actual	3,160,454	316,045				3,476,499
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 Projected	3,100,000	320,000				3,420,000
2020 Projected	3,150,000	315,000				3,465,000
Percent of Funds' 2020 Revenues	12.7%	62.1%				8.0%

interest on investments

Legal Authorization

State Statute: n/a

City Resolution: 2009-1017 as amended

Account Code: 457-00

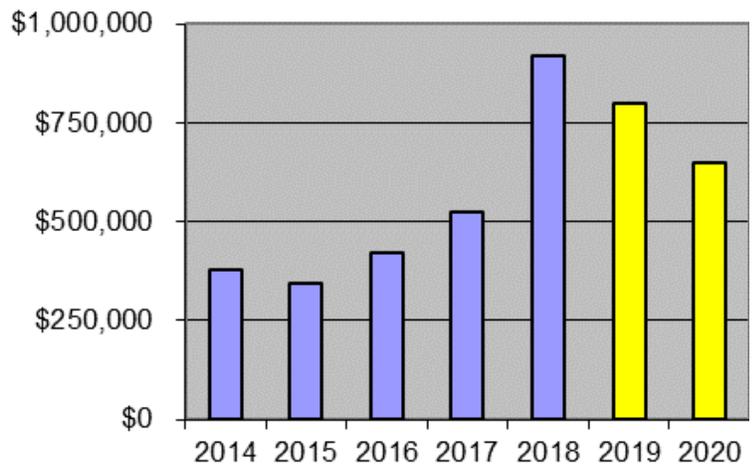
Description

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 to the Ice Center project (\$9.3 million) have reduced funds available for investments. General Fund revenue does not reflect market value adjustments of the investments.

Financial Trend



Fund Distribution

Year	General Fund	Forfeiture Fund	South Heights TIF			Total
2014 Actual	374,110	5,062				379,172
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 Projected	800,000					800,000
2020 Projected	650,000					650,000
Percent of Funds' 2020 Revenues	2.6%					1.5%

court fees and fines

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

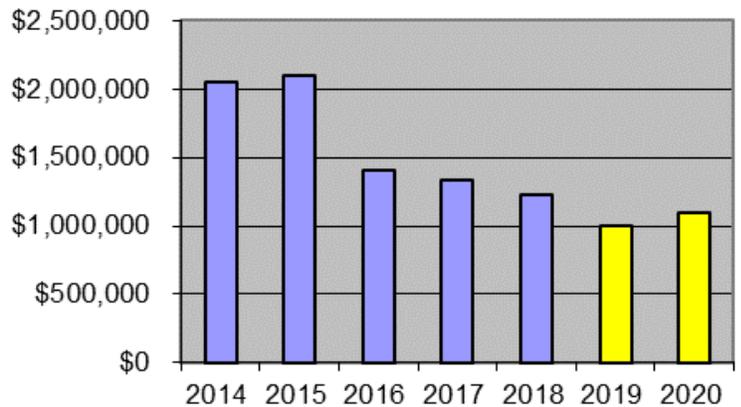
Description

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.

Financial Trend



Fund Distribution

Year	General Fund					Total
2014 Actual	2,056,723					2,056,723
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 Projected	1,000,000					1,000,000
2020 Projected	1,100,000					1,100,000
Percent of Funds' 2020 Revenues	4.4%					2.5%

building permit revenue

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

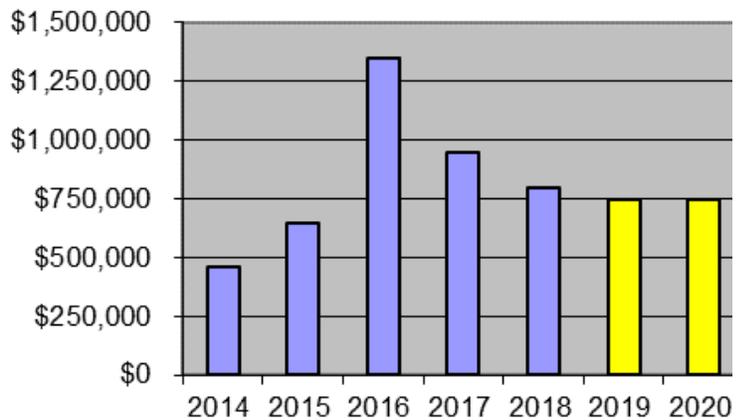
Description

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.

Financial Trend



Fund Distribution

Year	General Fund					Total
2014 Actual	456,792					456,792
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 Projected	750,000					750,000
2020 Projected	750,000					750,000
Percent of Funds' 2020 Revenues	3.0%					1.7%

county road refund

Legal Authorization

State Statute: n/a

City Ordinance: n/a

Account Code: 415-02

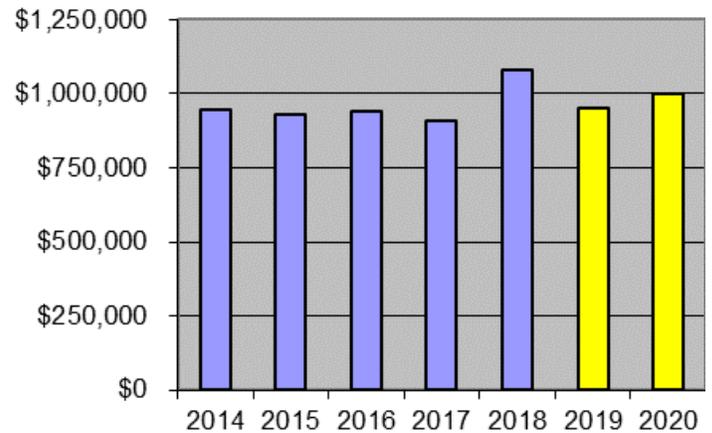
Description

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
2014 Actual	944,732					944,732
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 Projected	950,000					950,000
2020 Projected	1,000,000					1,000,000
Percent of Funds' 2020 Revenues	4.0%					2.3%

utility tax - gas

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-20

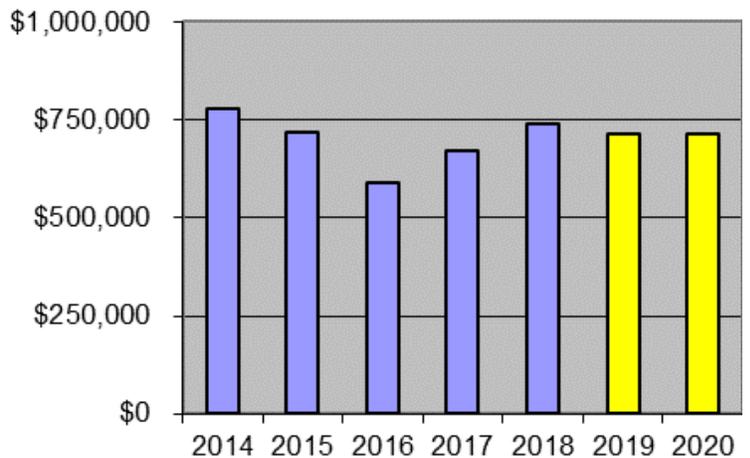
Description

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
2014 Actual	709,661	70,923				780,584
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 Projected	650,000	62,500				712,500
2020 Projected	650,000	65,000				715,000
Percent of Funds' 2020 Revenues	2.6%	12.8%				1.4%

motor fuel tax

Legal Authorization

State Statute: 142.345

City Ordinance: n/a

Account Code: 415-00

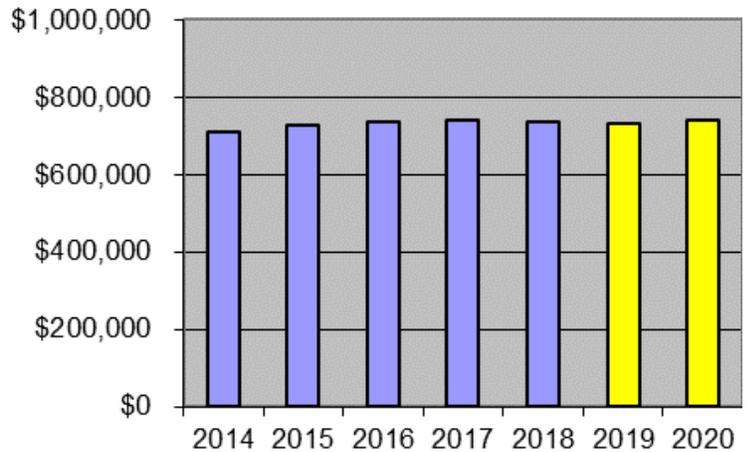
Description

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.

Financial Trend



Fund Distribution

Year	General Fund					Total
2014 Actual	711,247					711,247
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 Projected	730,000					730,000
2020 Projected	740,000					740,000
Percent of Funds' 2020 Revenues	3.0%					1.7%

utility tax - telephone

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-30
412-31

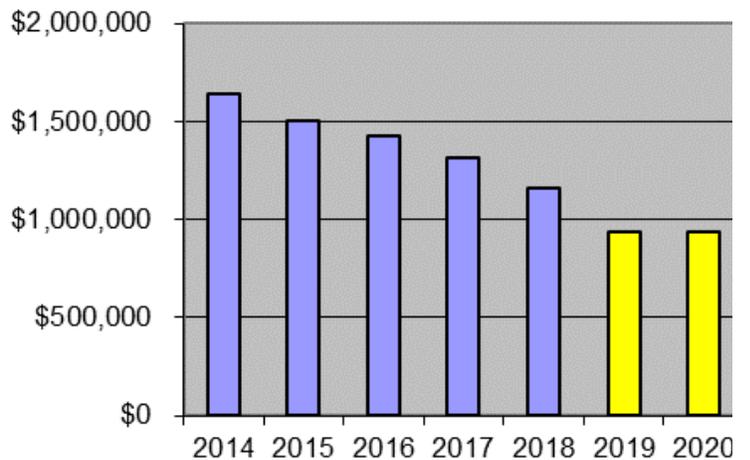
Description

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, changes in technology and consumer behavior continue to cast an uncertain future on this revenue source.

Financial Trend



Fund Distribution

Year	General Fund	Streetlight Fund				Total
2014 Actual	1,491,555	149,214				1,640,769
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 Projected	850,000	90,000				940,000
2020 Projected	850,000	85,000				935,000
Percent of Funds' 2020 Revenues	3.4%	16.8%				2.1%

business license fees

Legal Authorization

State Statute: 94.270

City Ordinance: 2004-2447

Account Code: 451-00

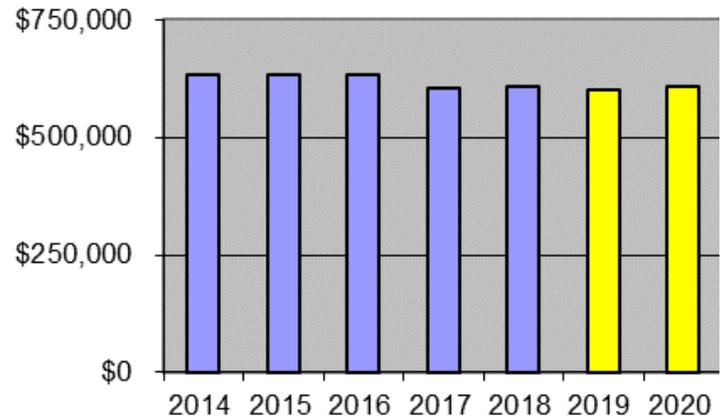
Description

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
2014 Actual	634,113					634,113
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 Projected	600,000					600,000
2020 Projected	610,000					610,000
Percent of Funds' 2020 Revenues	2.5%					1.4%

occupancy permits

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

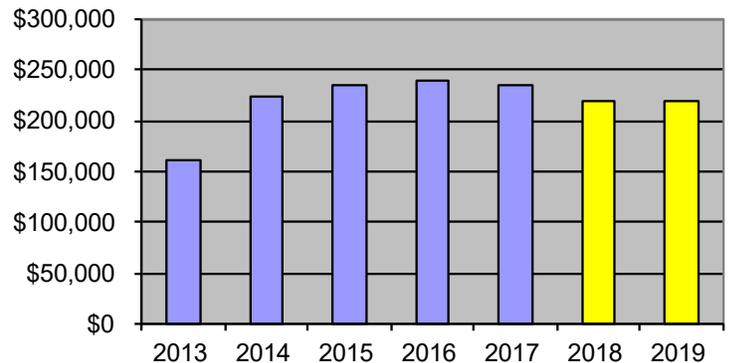
Description

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
2014 Actual	27,891	154,375	42,233			224,499
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 Projected	40,000	130,000	50,000			220,000
2020 Projected	40,000	130,000	50,000			220,000
Percent of Funds' 2020 Revenues						0.5%

motor vehicle sales tax

Legal Authorization

State Statute: 94.560

City Ordinance: n/a

Account Code: 415-01

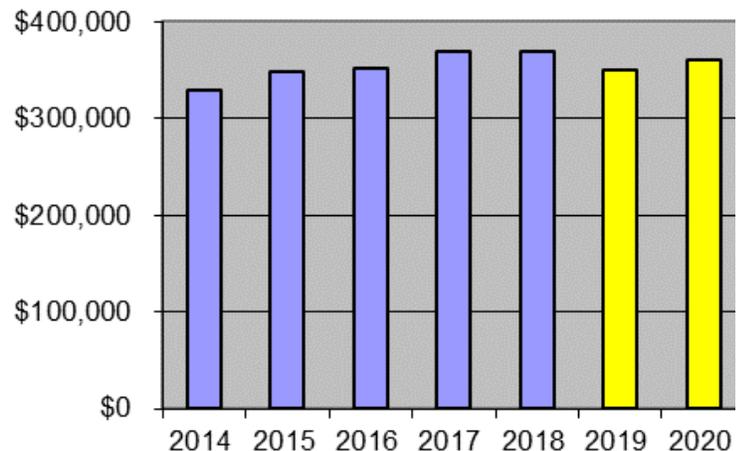
Description

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 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
2014 Actual	329,348					329,348
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 Projected	350,000					350,000
2020 Projected	360,000					360,000
Percent of Funds' 2020 Revenues	1.4%					0.8%

utility tax - water

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-40

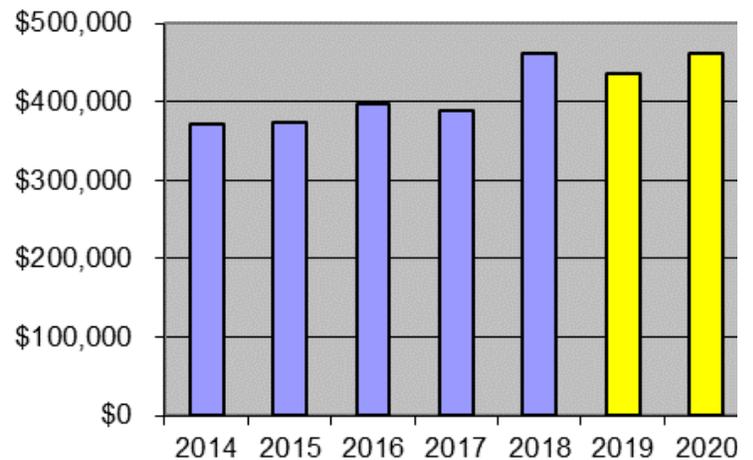
Description

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
2014 Actual	338,504	33,850				372,354
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 Projected	400,000	37,000				437,000
2020 Projected	420,000	42,000				462,000
Percent of Funds' 2020 Revenues	1.7%	8.3%				1.1%

cable tv franchise fee

Legal Authorization

State Statute: 94.270

City Ordinance: 95-896

Account Code: 473-00

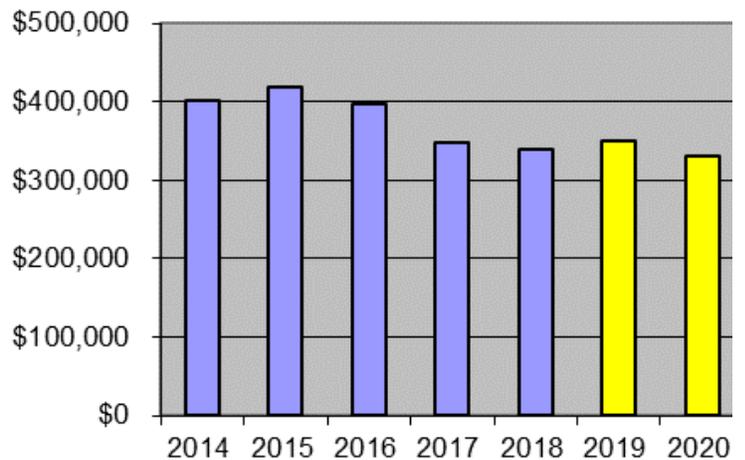
Description

The two cable companies (Charter 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
2014 Actual	402,200					402,200
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 Projected	350,000					350,000
2020 Projected	330,000					330,000
Percent of Funds' 2020 Revenues	1.3%					0.8%

sewer lateral fee

Legal Authorization

State Statute: 249-422

City Ordinance: 99-1676

Account Code: 411-05

2014-3868

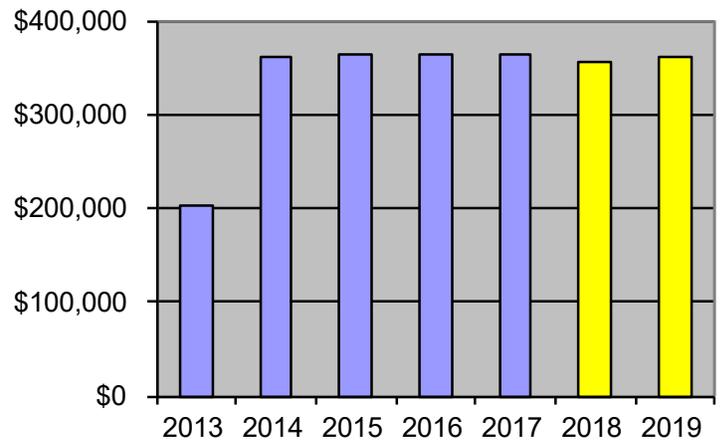
Description

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
2014 Actual	359,902					359,902
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 Projected	360,000					360,000
2020 Projected	375,000					375,000
Percent of Funds' 2020 Revenues	100.0%					0.9%

tourism tax

Legal Authorization

State Statute: 67.1000

City Ordinance: 2006-2817

Account Code: 416-00

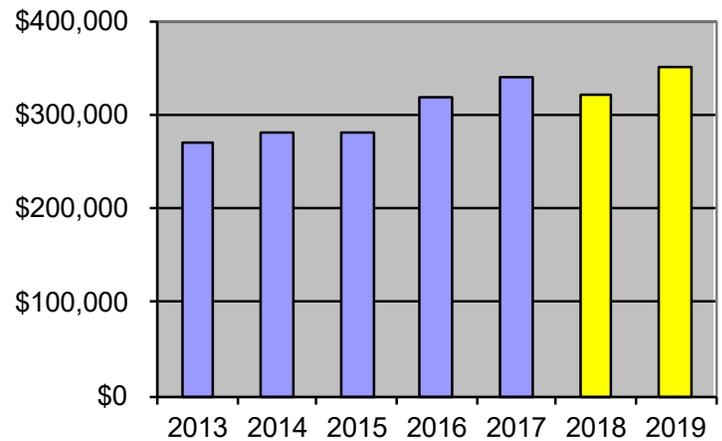
Description

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.

Financial Trend



Fund Distribution

Year	Tourism Tax Fund					Total
2014 Actual	280,805					280,805
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 Projected	350,000					350,000
2020 Projected	360,000					360,000
Percent of Funds' 2020 Revenues	100.00%					0.8%

cigarette tax

Legal Authorization

State Statute: 66.350

City Ordinance: n/a

Account Code: 414-00

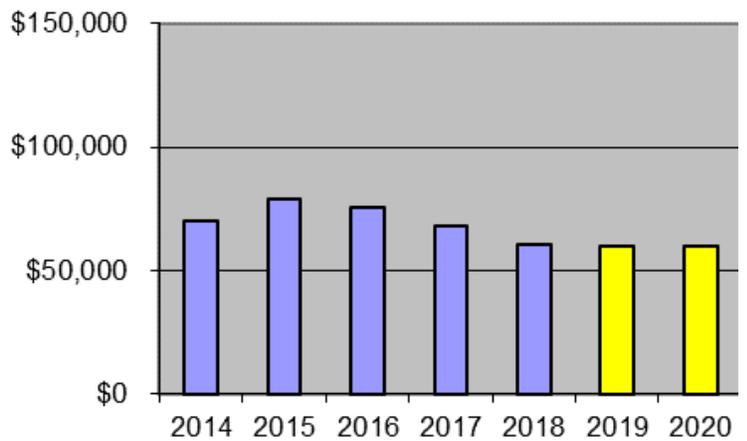
Description

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 slightly. Very little change is expected in the future.

Financial Trend



Fund Distribution

Year	General Fund					Total
2014 Actual	69,924					69,924
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 Projected	60,000					60,000
2020 Projected	60,000					60,000
Percent of Funds' 2020 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

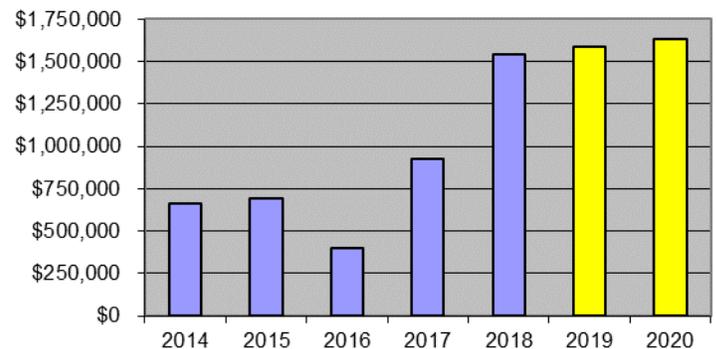
Description

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.

Financial Trend



Revenue Information

Year	Recreation	Facility Use/ Memberships	Room Rentals	Other	Parks Fund Total
2014 Actual	400,994	62,763	201,405		665,162
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 Projected	629,300	700,000	260,000	0	1,589,300
2020 Projected	700,000	680,000	250,000	0	1,630,000
Percent of Funds' 2020 Revenues	10.0%	9.7%	3.6%	0.0%	23.3%

sportport revenue

Legal Authorization

State Statute: n/a

City Ordinance: 2008-3123

Account Code: 441-02,
441-08, 441-09, 441-10,
441-11, 441-13

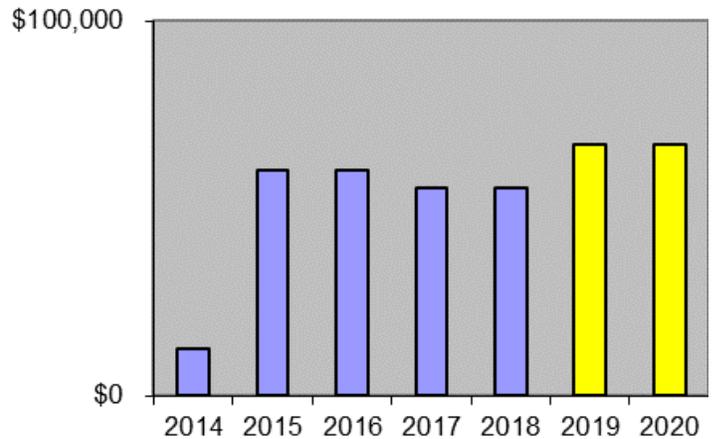
Description

Sportport opened in May of 1999. It is a 64-acre complex featuring 12 soccer fields, concessions, parking and restrooms. Use of the facility was expanded to other outdoor sports activities, such as cricket.

Comments

In October 2010, the City entered into an agreement with a company that will lease the facility and operate soccer programs

Financial Trend



Revenue Information

Year	Concessions	Facility Use				Parks Fund Total
2014 Actual	0	12,660				12,660
2015 Actual	0	60,286				60,286
2016 Actual	0	60,288				60,288
2017 Actual	0	55,278				55,278
2018 Actual	0	55,489				55,489
2019 Projected	0	67,000				67,000
2020 Projected		67,000				67,000
Percent of Funds' 2020 Revenues						1.0%

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

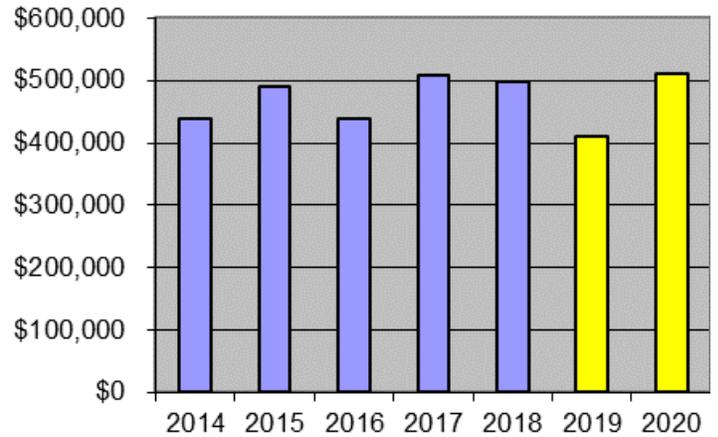
Aquaport opened in June of 1998. It is a 4.5-acre water park with slides, lazy river, pool deck, young children’s area and concessions. Aquaport is open Memorial Day through Labor Day. Users can either pay a daily admission fee or purchase a season pass.

Comments

Annual Attendance

2014	58,534
2015	53,857
2016	39,214
2017	43,957
2018	46,756
2019	47,000

Financial Trend



Revenue Information

Year	Concessions	Facility Use				Parks Fund Total
2014 Actual	95,106	342,807				437,913
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 Projected	95,000	315,000				410,000
2020 Projected	110,000	400,000				510,000
Percent of Funds' 2020 Revenues						7.3%

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

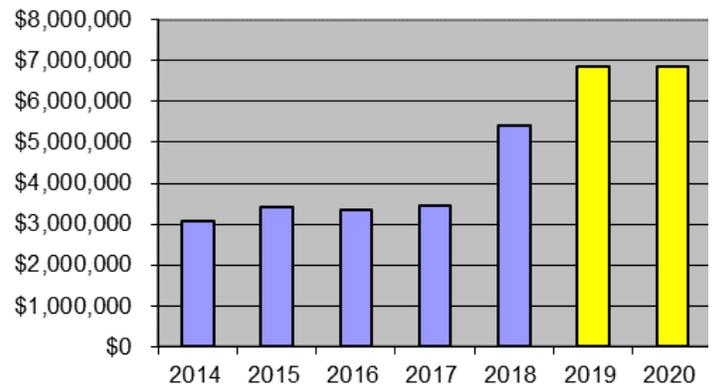
Description

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.

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
2014 Actual	2,895,176	163,444				3,058,620
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 Projected	0	150,000	6,700,000			6,850,000
2020 Projected	0	150,000	6,700,000			6,850,000
Percent of Funds' 2020 Revenues	0.0%	100.0%	100.0%			15.7%

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 - 2020

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.

2020 Intergovernmental Revenues		<u>Amount</u>	<u>Fund Total</u>
<u>Grant</u>	<u>Program</u>		
MO Dept. of Transportation	Speed Enforcement	6,222	
	DWI Enforcement	3,889	
	Seatbelt Enforcement	4,444	
	Underage Drinking Enforcement	6,666	
	Workzone Safety	12,000	
Mo Safety Center	Traffic Safety	2,000	
Dept. of Justice (DEA)	Drug Enforcement	18,000	
		53,221	
<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			339,221
Police Officer Training Fund	State of Missouri		12,000
Police Forfeiture Fund	Federal Funds		50,000
CAPITAL IMPROVEMENTS FUND			
<u>Source</u>	<u>Project</u>		
MSD Cost Share	Rose Acres	35,000	
Municipal Park Grant	Westglen Estates Trail	525,000	
			560,000
-			
TOTAL INTERGOVERNMENTAL-ALL FUNDS			961,221

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