



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

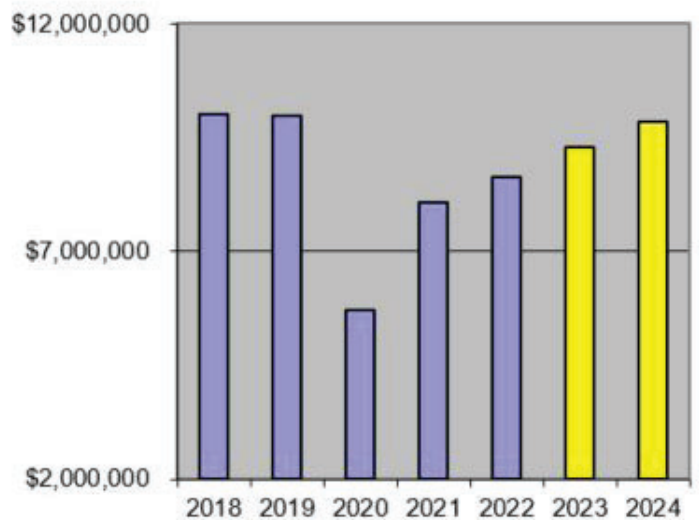
Description

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 2024, 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
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 Actual	6,043,547	2,590,092			8,633,639
2023 Estimated	6,500,000	2,781,000			9,281,000
2024 Budget	6,885,000	2,950,000			9,835,000
Percent of Funds' 2024 Revenues	25.4%	78%			22%

Half-cent Sales Tax

Legal Authorization

State Statute: 644.032

City Ordinance: 94-855

Account Code: 413-00

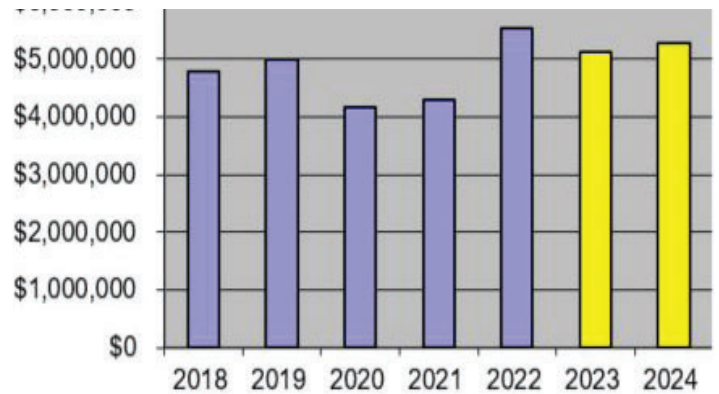
Description

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 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, revenue from sales tax increased significantly as the pandemic restrictions were removed and inflation continued to rise. Revenue from this source is estimated to increase approximately 3% over 2023 estimates based on the CPI predicted rate of inflation.

Financial Trend



Fund Distribution

Year	Stormwater Fund	Parks Fund				Total
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 Actual	-	5,538,329				5,538,329
2023 Estimated	-	5,110,630				5,110,630
2024 Budget	-	5,284,000				5,284,000
Percent of Funds' 2024 Revenues		67.0%				12.1%

County Sales Tax

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

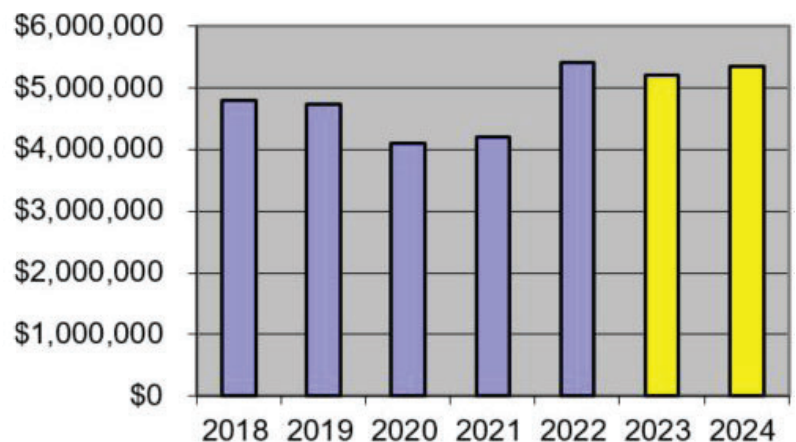
Description

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 effect 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 rebounded in 2022 and surpassed the pre-pandemic level of receipts in 2019. In 2022, revenue from sales tax increased significantly as the pandemic restrictions were removed and inflation continued to rise. Revenue from this source is estimated to increase approximately 3% over 2023 estimates based on the CPI predicted rate of inflation.

Financial Trend



Fund Distribution

Year	General Fund					Total
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 Actual	5,415,706					5,415,706
2023 Estimated	5,200,000					5,200,000
2024 Budget	5,356,000					5,356,000
Percent of Funds' 2024 Revenues	19.8%					12.2%

County Sales Tax - Prop P

Legal Authorization

State Statute: 67.547

City Ordinance: N/A

Account Code: 413-00

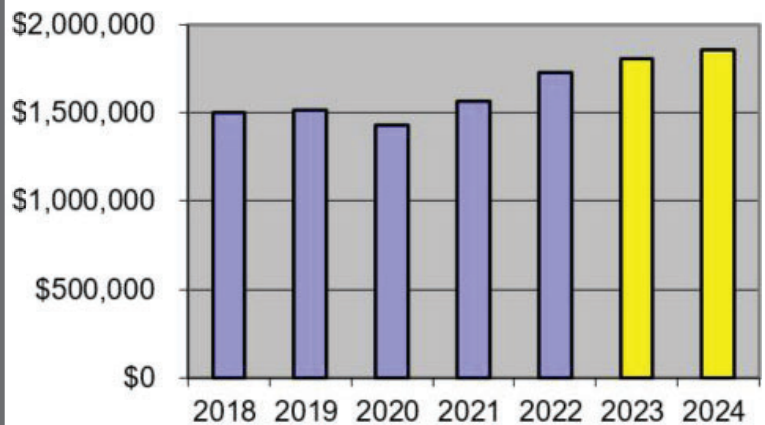
Description

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 surpassed pre-pandemic levels and is estimated to increase approximately 3% over 2023 estimates based on the CPI predicted rate of inflation.

Financial Trend



Fund Distribution

Year	General Fund					Total
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 Actual	1,730,637					1,730,637
2023 Estimated	1,810,000					1,810,000
2024 Budget	1,860,000					1,860,000
Percent of Funds' 2024 Revenues	6.9%					4.2%

Utility Tax - Electric

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-10

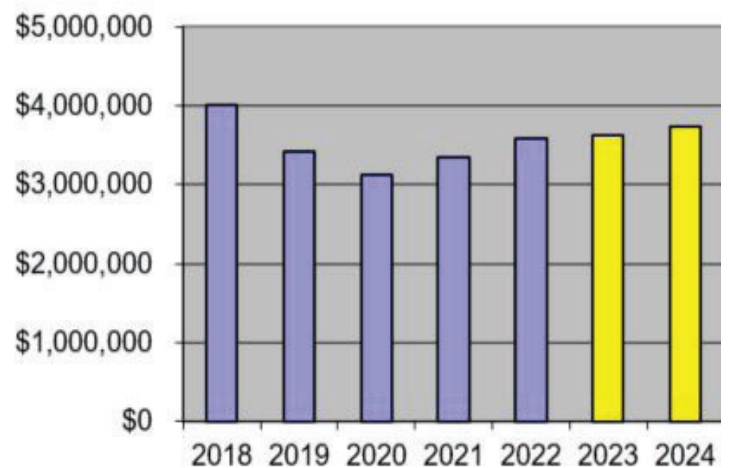
Description

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 to pre-pandemic levels and electric utility revenue is projected to increase again 2024 due to higher rates.

Financial Trend



Fund Distribution

Year	General Fund	Streetlight Fund				Total
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 Actual	3,260,902	326,090				3,586,992
2023 Estimated	3,300,000	330,000				3,630,000
2024 Budget	3,400,000	340,000				3,740,000
Percent of Funds' 2024 Revenues	12.5%	64.3%				8.5%

Interest on Investments

Legal Authorization

State Statute: n/a

City Resolution: 2014-1136

Account Code: 457-00

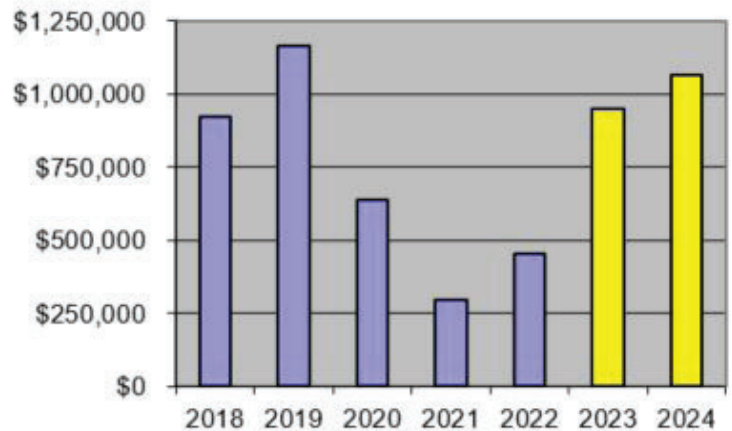
Description

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 in 2022. The City anticipates experiencing a significant increase in interest revenue in 2023 and 2024 due to the rising interest rates.

Financial Trend



Fund Distribution

Year	General Fund	Forfeiture Fund	South Heights TIF	Westport Plaza TIF	Total
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	295,609
2022 Actual	434,014	-	-	18,008	452,023
2023 Estimated	800,000	-	-	150,000	950,000
2024 Budget	900,000	-	-	165,000	1,065,000
Percent of Funds' 2024 Revenues	3.3%			4.8%	2.4%

Court Fees and Fines

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

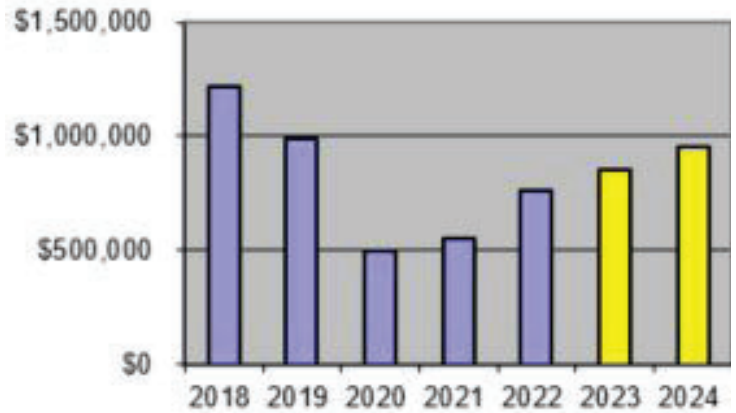
Description

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, 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 another increase is anticipated in 2024.

Financial Trend



Fund Distribution

Year	General Fund					Total
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 Actual	765,305					765,305
2023 Estimated	850,000					850,000
2024 Budget	950,000					950,000
Percent of Funds' 2024 Revenues	3.5%					2.2%

Building Permit Revenue

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

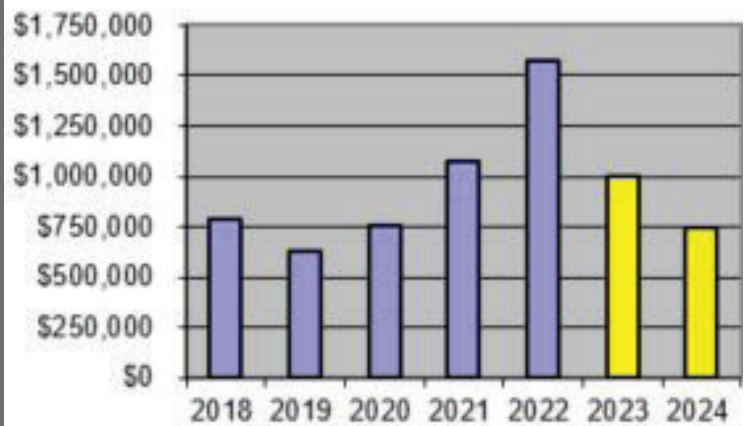
Description

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 estimate is based on the completion of several large construction projects in undeveloped areas within the City. The 2024 budget estimates revenues from this source to decline somewhat due to the completion of several large construction projects in 2023, which will not occur in 2024.

Financial Trend



Fund Distribution

Year	General Fund					Total
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 Actual	1,570,496					1,570,496
2023 Estimated	1,000,000					1,000,000
2024 Budget	750,000					750,000
Percent of Funds' 2024 Revenues	2.8%					1.7%

County Road Refund

Legal Authorization

State Statute: n/a

City Ordinance: n/a

Account Code: 415-02

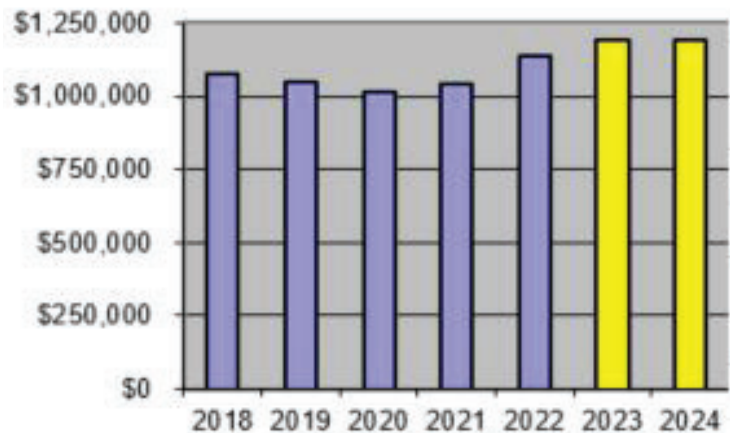
Description

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
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 Actual	1,136,078					1,136,078
2023 Estimated	1,192,000					1,192,000
2024 Budget	1,192,000					1,192,000
Percent of Funds' 2024 Revenues	4.4%					2.7%

Utility Tax - Gas

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-20

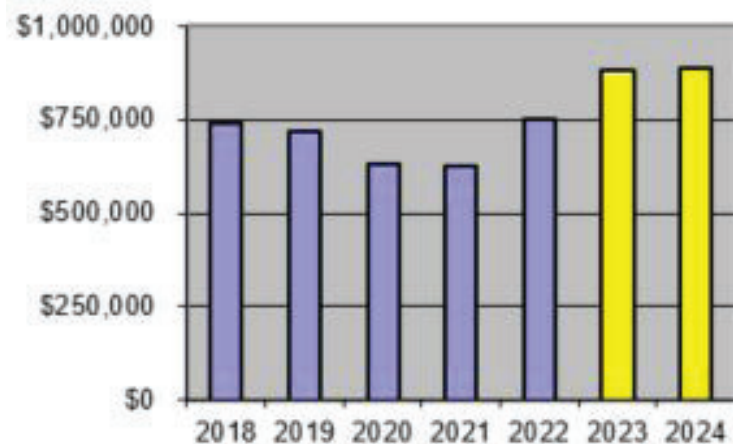
Description

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 and again in 2023 and are anticipated to remain at approximately the same level in 2024.

Financial Trend



Fund Distribution

Year	General Fund	Streetlight Fund				Total
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 Actual	685,058	68,506				753,564
2023 Estimated	800,000	80,000				880,000
2024 Budget	808,000	80,800				888,800
Percent of Funds' 2024 Revenues	3.0%	15.3%				2.0%

Motor Fuel Tax

Legal Authorization

State Statute: 142.345

City Ordinance: n/a

Account Code: 415-00

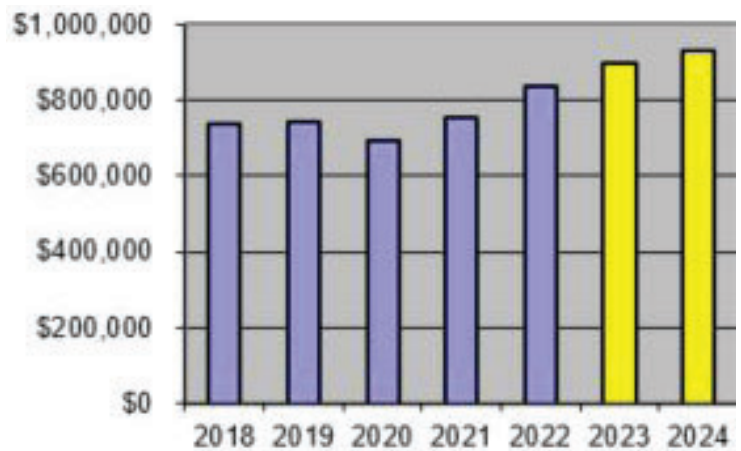
Description

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 2024 budget includes the 2.5% annual increase.

Financial Trend



Fund Distribution

Year	General Fund					Total
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 Actual	834,480					834,480
2023 Estimated	900,000					900,000
2024 Budget	930,000					930,000
Percent of Funds' 2024 Revenues	3.4%					2.1%

Utility Tax - Telecommunication

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-30
412-31

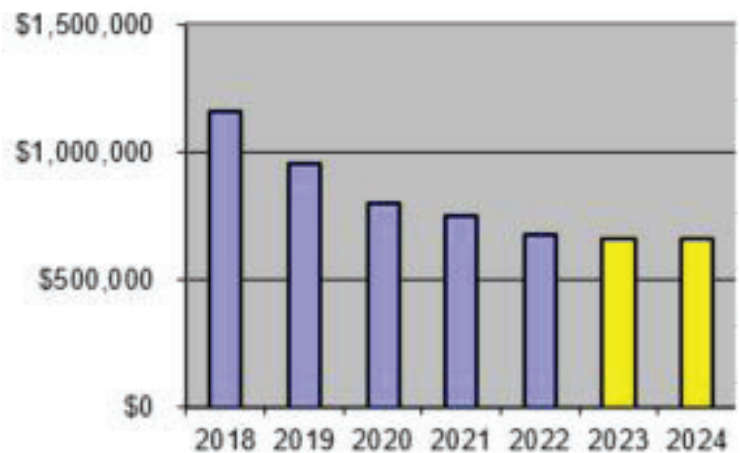
Description

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
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 Actual	617,161	61,516				678,676
2023 Estimated	600,000	60,000				660,000
2024 Budget	600,000	60,000				660,000
Percent of Funds' 2024 Revenues	2.2%	11.3%				1.5%

Business License Fees

Legal Authorization

State Statute: 94.270

City Ordinance: 2004-2447

Account Code: 451-00

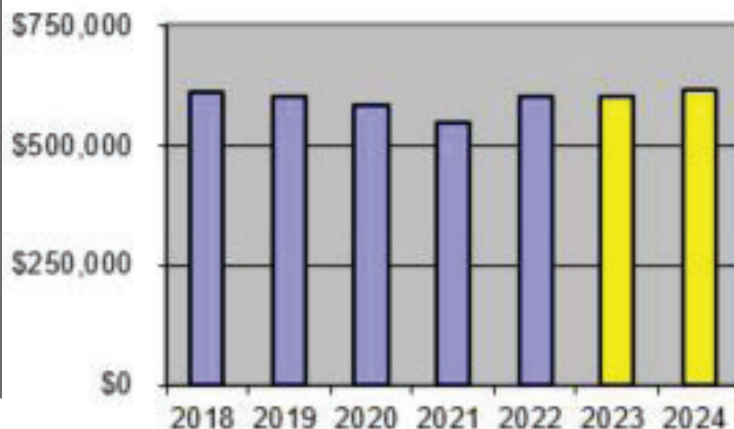
Description

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 increase slightly in 2024. 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
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 Actual	601,623					601,623
2023 Estimated	600,000					600,000
2024 Budget	615,000					615,000
Percent of Funds' 2024 Revenues	2.3%					1.4%

Occupancy Permits

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

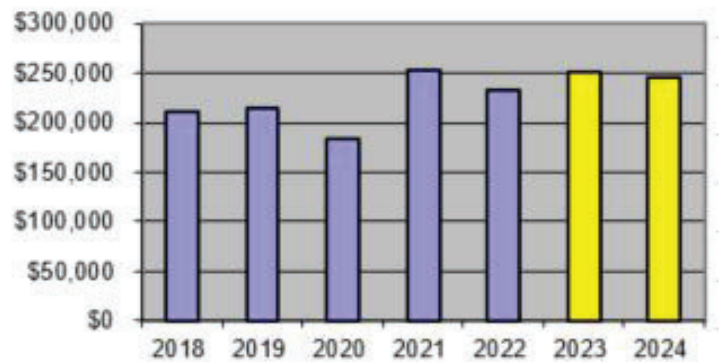
Description

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

Comments

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. 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 2024 budget assumes the market will remain about the same as 2023.

Financial Trend



Revenue Information

Year	Commercial	Multi-Family	Single Family			Total
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 Actual	35,892	155,349	41,825			233,066
2023 Estimated	44,000	165,000	42,500			251,500
2024 Budget	44,000	157,000	44,000			245,000
Percent of Funds' 2024 Revenues	0.2%	0.6%	0.2%			0.6%

Motor Vehicle Sales Tax

Legal Authorization

State Statute: 94.560

City Ordinance: n/a

Account Code: 415-01

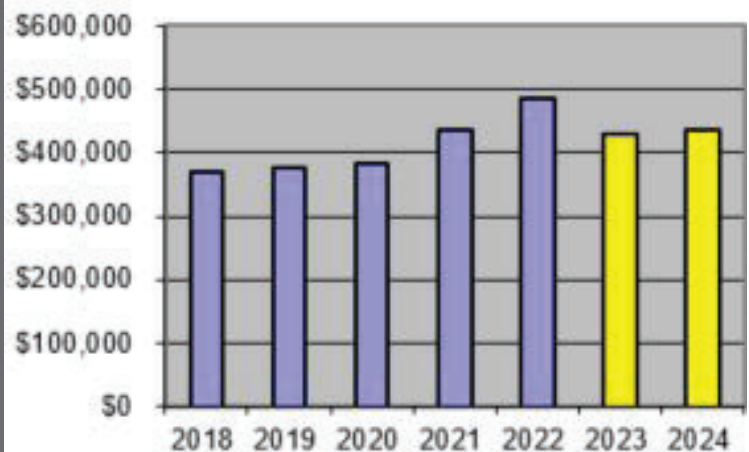
Description

The State of Missouri imposes fees for operator licenses, vehicle plates and sales tax on motor vehicles. The state distributes the proceeds to municipalities and counties according to the ratio of the state sales tax collected in the entity to the total state sales tax collected in the prior year. The state disperses 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 decrease compared to 2022.

Financial Trend



Fund Distribution

Year	General Fund					Total
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 Actual	484,613					484,613
2023 Estimated	430,000					430,000
2024 Budget	435,000					435,000
Percent of Funds' 2024 Revenues	1.6%					1.0%

Utility Tax - Water

Legal Authorization

State Statute: 94.270

City Ordinance: 87-302

Account Code: 412-40

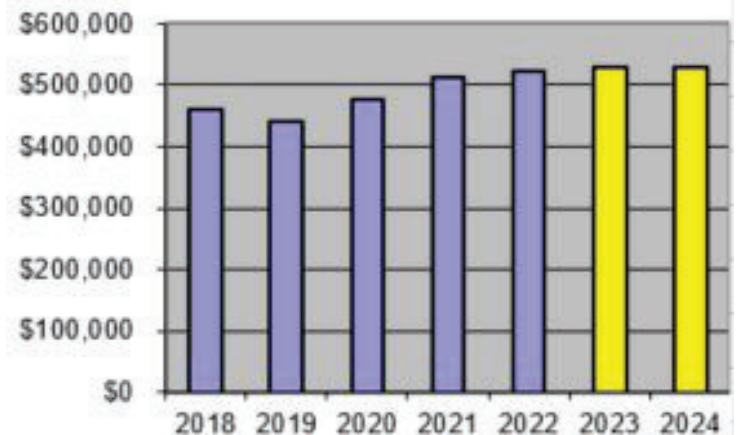
Description

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

Comments

Summer weather and rates approved by the Missouri Public Service commission are the variables. There is not much of a change in revenue from this source anticipated in 2024.

Financial Trend



Fund Distribution

Year	General Fund	Streetlight Fund				Total
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 Actual	478,938	47,394				521,332
2023 Estimated	480,000	48,000				528,000
2024 Budget	480,000	48,000				528,000
Percent of Funds' 2024 Revenues	1.8%	9.1%				1.2%

Cable TV Franchise Fee

Legal Authorization

State Statute: 94.270

City Ordinance: 95-896

Account Code: 473-00

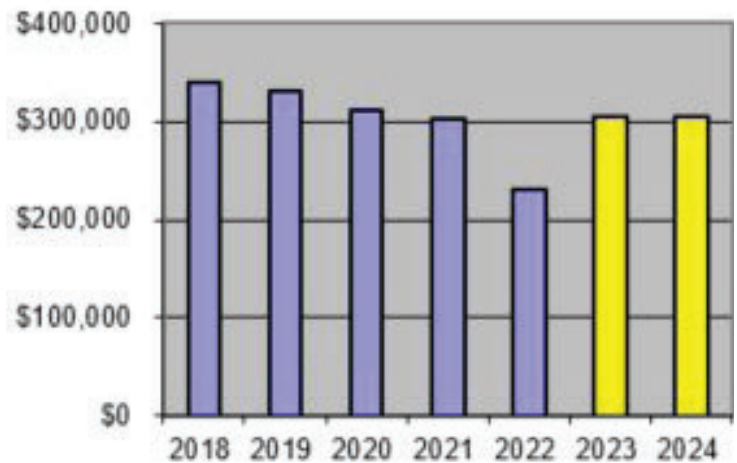
Description

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. Revenue from this source is expected to remain flat.

Financial Trend



Fund Distribution

Year	General Fund					Total
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 Actual	231,641					231,641
2023 Estimated	305,000					305,000
2024 Budget	305,000					305,000
Percent of Funds' 2024 Revenues	1.1%					0.7%

Sewer Lateral Fee

Legal Authorization

State Statute: 249-422

City Ordinance: 99-1676

Account Code: 411-05

2014-3868

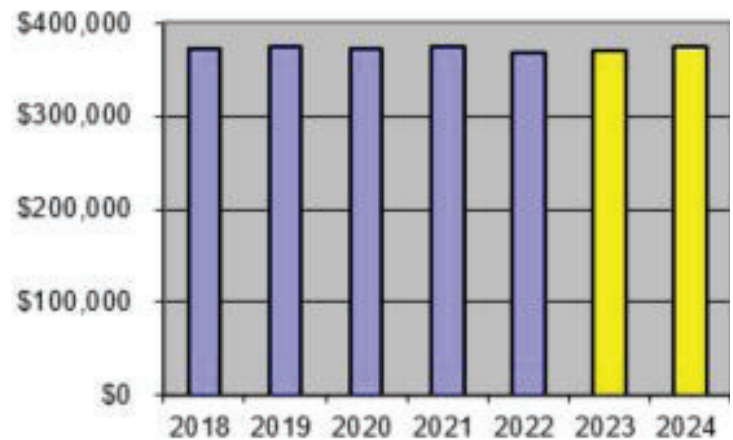
Description

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
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 Actual	368,309					368,309
2023 Estimated	370,900					370,900
2024 Budget	375,000					375,000
Percent of Funds' 2024 Revenues	100.0%					0.9%

Tourism Tax

Legal Authorization

State Statute: 67.1000

City Ordinance: 2006-2817

Account Code: 416-00

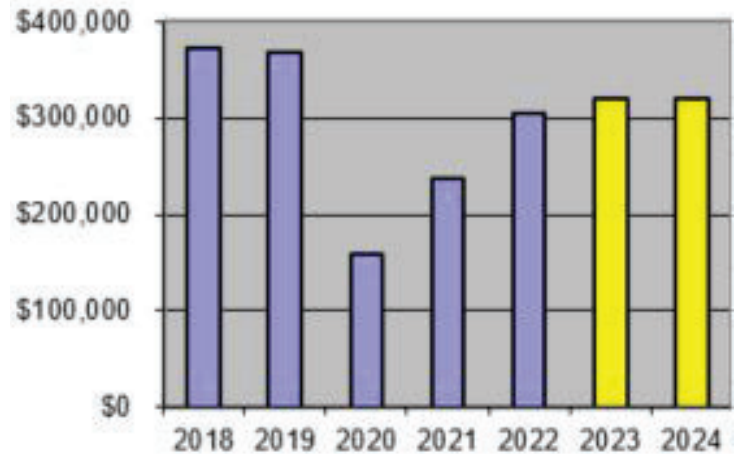
Description

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 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 projections were based on the assumption that travel will continue to increase to pre-pandemic activity with little change for 2024.

Financial Trend



Fund Distribution

Year	Tourism Tax Fund					Total
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 Actual	304,027					304,027
2023 Estimated	320,000					320,000
2024 Budget	320,000					320,000
Percent of Funds' 2024 Revenues	100.00%					0.7%

Cigarette Tax

Legal Authorization

State Statute: 66.350

City Ordinance: n/a

Account Code: 414-00

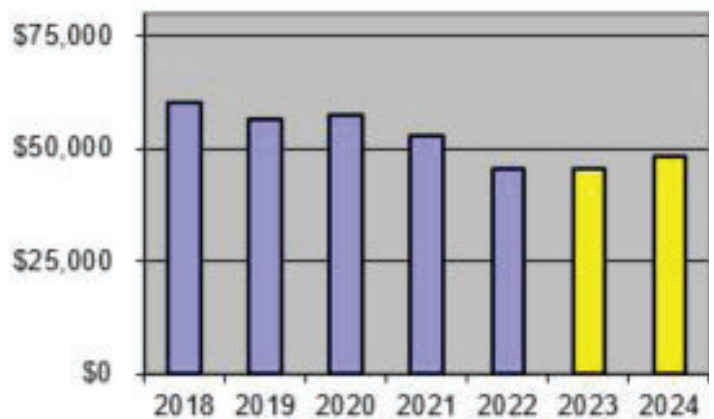
Description

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 other than the continued increase in prices.

Financial Trend



Fund Distribution

Year	General Fund					Total
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 Actual	45,531					45,531
2023 Estimated	45,315					45,315
2024 Budget	48,000					48,000
Percent of Funds' 2024 Revenues	0.2%					0.2%

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

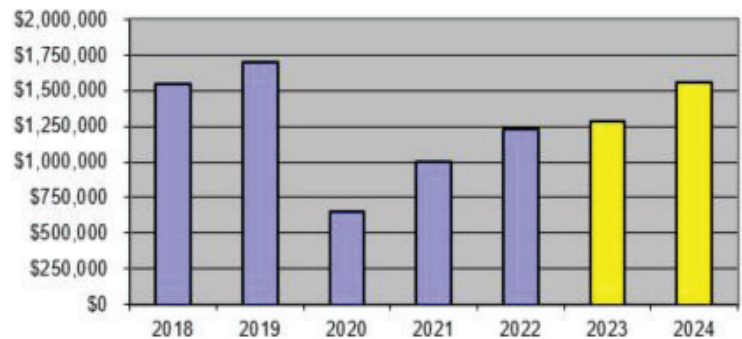
Description

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 was 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
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 Actual	508,697	512,365	208,529			1,229,592
2023 Estimated	540,000	565,000	180,000			1,285,000
2024 Budget	686,830	660,000	212,000			1,558,830
Percent of Funds' 2024 Revenues	8.7%	8.3%	2.7%			19.7%

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

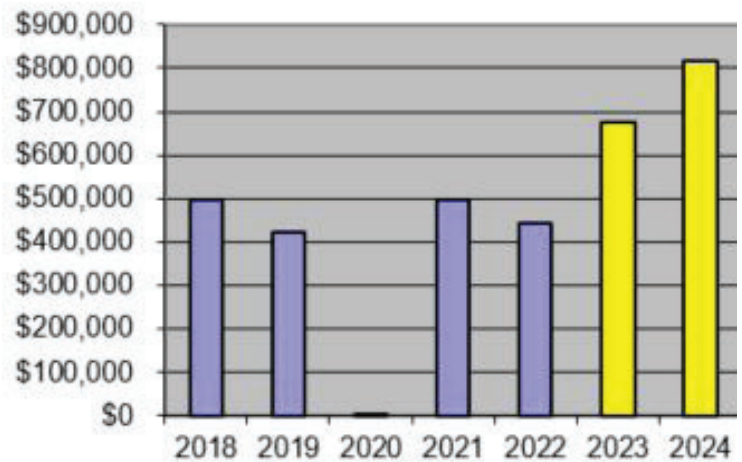
Description

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 2024 budget projects an increase in revenue due to increased attendance and an increase in user fees.

Financial Trend



Revenue Information

Year	Concessions	Facility Use				Parks Fund Total
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 Actual	99,995	341,976				441,971
2023 Estimated	176,695	498,716				675,411
2024 Budget	174,000	643,000				817,000
Percent of Funds' 2024 Revenues						10.3%

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 - 2024

2024 Intergovernmental Revenues	<u>Amount</u>	<u>Fund Total</u>
<u>Grant</u>		
MO Dept. of Transportation	8,625	
	4,750	
	5,750	
	8,050	
St. Louis County Dept. of Health	2,000	
Mo Safety Center	2,000	
Dept. of Justice (DEA)	15,000	
MO Dept. of Conservation	15,163	
	<u>61,338</u>	
<u>Service Contract</u>		
Police Protection	32,000	
School Resource Officer	103,652	
School Resource Officer	62,673	
DARE Middle School Officer	31,337	
Task Force-Crimes vs Children	80,000	
	<u>309,662</u>	
TOTAL GENERAL FUND		<u><u>371,000</u></u>
Police Officer Training Fund		<u><u>7,000</u></u>
Police Forfeiture Fund		<u><u>25,000</u></u>
CAPITAL IMPROVEMENTS FUND		
<u>Source</u>		
Federal STP Grant		<u><u>820,000</u></u>
<u>PARK FUND</u>		
Municipal Parks Commission		<u><u>89,000</u></u>
-		
TOTAL INTERGOVERNMENTAL-ALL FUNDS		<u><u>1,312,000</u></u>