

**REVENUE COMPONENTS  
Year over Year Comparison**

TAXES	2019 Actual		2020 Actual		2021 Actual		2022 Actual		2023 Forecast		2023 Budget		Key Drivers
	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	
<b>TAXES</b>	\$ 7.4	72%	\$ 6.8	75%	\$ 7.8	75%	\$ 8.8	74%	\$ 10.0	75%	\$ 9.3	74%	
<b><u>Municipal Sales Taxes</u></b>													
-4th class cities may only impose taxes that state law specifically authorizes													
-Tax rate is applied to retail sales of all tangible personal property or taxable services													
<b><u>General Revenue</u></b>	\$ 2.6	35%	\$ 2.4	36%	\$ 2.8	35%	\$ 3.0	34%	\$ 3.3	33%	\$ 3.2	34%	Gross Retail Sales in SH (Auto Sales exception)
-Maximum 1%, and may be used for any municipal purpose													
-Additional sales tax may be imposed as long as total sales tax doesn't exceed 2%													
-For SH, Rate is 1.0% plus 0.25% local option													
<b><u>Capital Improvements</u></b>	\$ 1.1	14%	\$ 1.0	14%	\$ 1.1	14%	\$ 1.3	14%	\$ 1.4	14%	\$ 1.3	13%	Gross Retail Sales in SH (Auto Sales exception)
-Restricted for capital improvements and related bond issuances via its own fund													
-SH rate is 0.5%													
<b><u>Storm Water/Parks</u></b>	\$ 1.3	17%	\$ 1.1	17%	\$ 1.3	17%	\$ 1.5	17%	\$ 1.6	16%	\$ 1.4	15%	Gross Retail Sales in SH (Auto Sales exception)
-Restricted for storm water and Parks operations and capital													
-No language requiring its own fund													
-SH rate is 0.5%													
<b><u>Local Option Marijuana Tax</u></b>									\$ 0.1	0%			
-3% on recreational marijuana sales													
<b><u>Local Use Tax</u></b>					\$ 0.2	2%	\$ 0.4	5%	\$ 0.3	3%	\$ 0.5	5%	Gross Retail Sales in SH (Auto Sales exception)
-Revenue is general revenue													
-Tax on individuals and business which conduct out of-state vendors (catalog, internet & direct market sales)													
-Under "Wayfair" legislation, all U.S. vendors must collect Missouri's use tax if they conduct over \$100k in annual sales in Mo.													
-The state then collects state AND city taxes.													
-City taxes, less charges for collection, are disbursed to the city imposing the tax.													
-SH Rate is 1.25%													
<b><u>Prop P Sales Tax</u></b>	\$ 0.5	6%	\$ 0.4	6%	\$ 0.5	6%	\$ 0.5	6%	\$ 0.6	6%	\$ 0.5	5%	County Gross Retail Sales, Population distribution
-Sales tax imposed by St. Louis County and allocated to municipalities on per capita basis													
-Revenue is restricted to public safety expenditures. There was limited specific guidance.													
-5/8's of proceeds are distributed to cities, with 3/8's to county													
-No language requiring its own fund													
<b><u>Utility and Franchise Tax</u></b>	\$ 1.8	24%	\$ 1.6	24%	\$ 1.7	22%	\$ 1.9	21%	\$ 2.5	24%	\$ 2.2	24%	Utility Rates and Usage
-Tax on gross receipts of usage with city limits of electricity, natural gas, water, telephone and cable services.													
-Rates are 5% on residential and 7.5% on commercial													
<b><u>Property Tax</u></b>	\$ 0.2	3%	\$ 0.2	3%	\$ 0.2	3%	\$ 0.2	3%	\$ 0.2	2%	\$ 0.2	3%	Not subject to major fluctuations
-Annual tax imposed on assessed value of residential, agricultural and commercial property with SH.													
-Rate is calculated by Missouri State Auditor's office, key factors are prior year's rate and change in assessed values.													

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<b>INTERGOVERNMENTAL</b>	\$ 0.8	7%	\$ 0.8	8%	\$ 0.8	7%	\$ 0.9	7%	\$ 0.9	7%	\$ 0.8	6%	
<b>Other agency's distribution of tax proceeds (most must be used for streets/roads)</b>													
-Vehicle sales tax - 50% of 3% states sales tax is apportioned to counties/cities.													Vehicle price & volume; polulation distribution
-Vehicle fees - 15% of state license fees													Fees price & volume, population disbtribution
-Gasoline tax - 15% of state sales tax													Volume, population distribution
-Cigarette tax - per capital distribtuon													
-County Road tax - from St. Louis County based on tax on assessed property values. Restricted to road operations and capital													Not subject to major fluctuations
<b>LICENSES AND PERMITS</b>	\$ 1.0	10%	\$ 0.9	10%	\$ 0.9	9%	\$ 1.0	9%	\$ 1.1	8%	\$ 1.0	8%	
<b>Business Licences</b>													
-Gross Receipts - tier based; 0.125% to \$10M; 0.1% next \$10M; 0.08% over \$20M													Retail and Wholesale Revenues
-Square Foot - normal commercial \$0.20 per square ft; \$0.10 for warehouse													Commerical Square Feet Occupied
-Antenna - \$1,000 per antenna													Volume of Antennas
-All Other (Hotel, Liquor, Home Occupation, Laumeier, etc)													
<b>Pubic Works Permits &amp; Fees</b>													
-for construction, garages, decks, tennis courts, pools, etc.													
<b>FINES AND COURT COSTS: depends on police, prosecution and court activity levels</b>	\$ 0.3	3%	\$ 0.2	2%	\$ 0.1	1%	\$ 0.2	2%	\$ 0.2	2%	\$ 0.2	1%	
<b>CHARGES FOR SERVICES</b>	\$ 0.8	8%	\$ 0.4	4%	\$ 0.8	8%	\$ 1.1	9%	\$ 1.1	8%	\$ 1.3	10%	
<b>Parks and Pool</b>	\$ 0.8	98%	\$ 0.3	86%	\$ 0.7	87%	\$ 0.8	80%	\$ 1.0	87%	\$ 1.1	88%	Rates/Usage/Attendance
-User/member fees for community center, pool, daycamp, athletic field rental, dog park, driving range													
-Rentals of athletic field, community center													
-Programs income; e.g. Makers & Music, Triathalon													
-Concession income													
-All of the above is offset by Active (POS system) fees													
<b>Public Safety &amp; Public Works</b>	\$ 0.0	2%	\$ 0.1	14%	\$ 0.1	13%	\$ 0.2	20%	\$ 0.2	13%	\$ 0.1	12%	dispatch contract is largest component; escalator clause
-Dispatch Service													
-Fees from Court for PD training													
-Carfax reports													
-Sidewalk Revenue													
-Spire excavation fees													
<b>TOTAL OF STABLE REVENUES</b>	\$ 10.3	100%	\$ 9.1	100%	\$ 10.5	100%	\$ 12.0	100%	\$ 13.4	100%	\$ 12.6	100%	
<b>INVESTMENT INCOME</b>	\$ 0.3		\$ 0.2		\$ (0.0)		\$ (0.0)		\$ 0.3		\$ 0.0		Market rates/investment principal available
<b>Sources:</b>													
-Coupon Interest & Gains/Losses on Treasuries, Commerical Paper, Agency Bonds													
-Capitalized Lease Agreements (Cell Tower/Bombers)													
-Interest on Bank Accounts													
<b>MISCELLANEOUS</b>	\$ 0.0		\$ 0.1		\$ 0.0		\$ 0.1		\$ 0.0		\$ 0.0		
<b>Sources:</b>													

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	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total
-Easement purchases -Rental Income - MSD ground lease -Memorial Landscaping -Other												
<b>GRANTS AND DONATIONS</b>	\$ 0.7		\$ 1.5	107%	\$ 2.8	84%	\$ 0.8	-72%	\$ 1.3	60%	\$ 1.2	50%
<u>Recent Common Sources:</u> -MODOT/US Dept of Transportation (subject to Single Audit) -Municipal Parks Grant from St. Louis County -SEMA/ FEMA (subject to Single Audit) -ARPA (subject to Single Audit) POST (training for police) (subject to Single Audit) -Individual Donations												
<b>TOTAL REVENUE</b>	\$ 11.3		\$ 10.9	-4%	\$ 13.3	23%	\$ 12.8	-4%	\$ 15.0	17%	\$ 13.9	8%

Key Drivers