BUDGET PROCESS

Budget as Operating Plan

The budget for the City is an Annual Operating Plan serving as the guidebook for the fiscal year. It sets policy, identifies new initiatives and allocates the resources necessary to maintain City services and meet the objectives of the fiscal year. The fiscal year for the City of St. Louis runs from July 1 to June 30. In accordance with state law, the budget must be balanced when adopted.

Budget Basis

The General Fund and most special fund budgets are formulated on a modified accrual basis. Encumbrances, including outstanding purchase orders, are budgeted as expenses but revenues are recognized only when they are actually received. Enterprise fund appropriations including the Airport and Water Divisions are budgeted on a cash basis. Both expenditures and revenues are recognized when actually paid or received. The City's Comprehensive Annual Financial Report (CAFR) accounts for the City's finances according to generally accepted accounting principles (GAAP). This method differs from the budget basis primarily in that revenues are recognized when they are measurable and available as opposed to actually received and expenditures are recognized when the obligation is incurred rather than paid or encumbered. For this reason, the CAFR also contains financial statements expressed on a "budget" basis so that end-of-year results can be compared with the budget.

The Budget Process

- The budget process begins in the fall when the Budget Division issues a request for departmental revenue estimates. The information submitted by the departments will be incorporated into the Budget Division's initial revenue estimate for the coming fiscal year.

- At the same time the department heads are asked to identify any new initiatives or programs so that they may be included in the budget planning process.

- In January, having arrived at a preliminary revenue estimate for the coming fiscal year and incorporating any new initiatives or areas that will experience an increase in costs, the Budget Division issues budget allocations to departments.

- Departments respond by submitting their budget requests and service level information to the Budget Division.

- In February, the Budget Division holds budget meetings with the departments and the administration to discuss budget requests and, where necessary, reconcile discrepancies between allocations and requests.

- Revenue estimates are continually updated throughout this period. In March, departmental budget proposals are adjusted to reflect the latest revenue projections.

BUDGET PROCESS

- In April, the Budget Division prepares the budget document and submits its proposed budget to the Board of Estimate and Apportionment (E&A), comprised of the Mayor, the Comptroller and the President of the Board of Aldermen. The Board of E&A reviews the proposed budget, holds hearings with departments and conducts a public hearing at which citizens may voice their concerns. Following the hearings, the Board of E&A may recommend changes to the proposed budget.

Next Steps - Charter Requirements

- The Board of E&A must submit its proposed budget to the Board of Aldermen not less than 60 days prior to the beginning of the fiscal year, or May 1.

- During May and June, the Ways and Means Committee of the Board of Aldermen conducts public hearings on each segment of the proposed budget prior to taking any action. The proposed budget is reviewed and then considered by the Board of Aldermen.

- The Board of Aldermen may reduce the amount of any item in a budget bill, except amounts fixed by statute or ordinance obligations. The Board of Aldermen may not increase any appropriation amount nor insert new items unless specifically approved by the Board of E&A. (As a general rule, should increases for particular items be desired, the Ways and Means committee will submit a list of items for the Board of E&A to consider, with which it may or may not agree.)

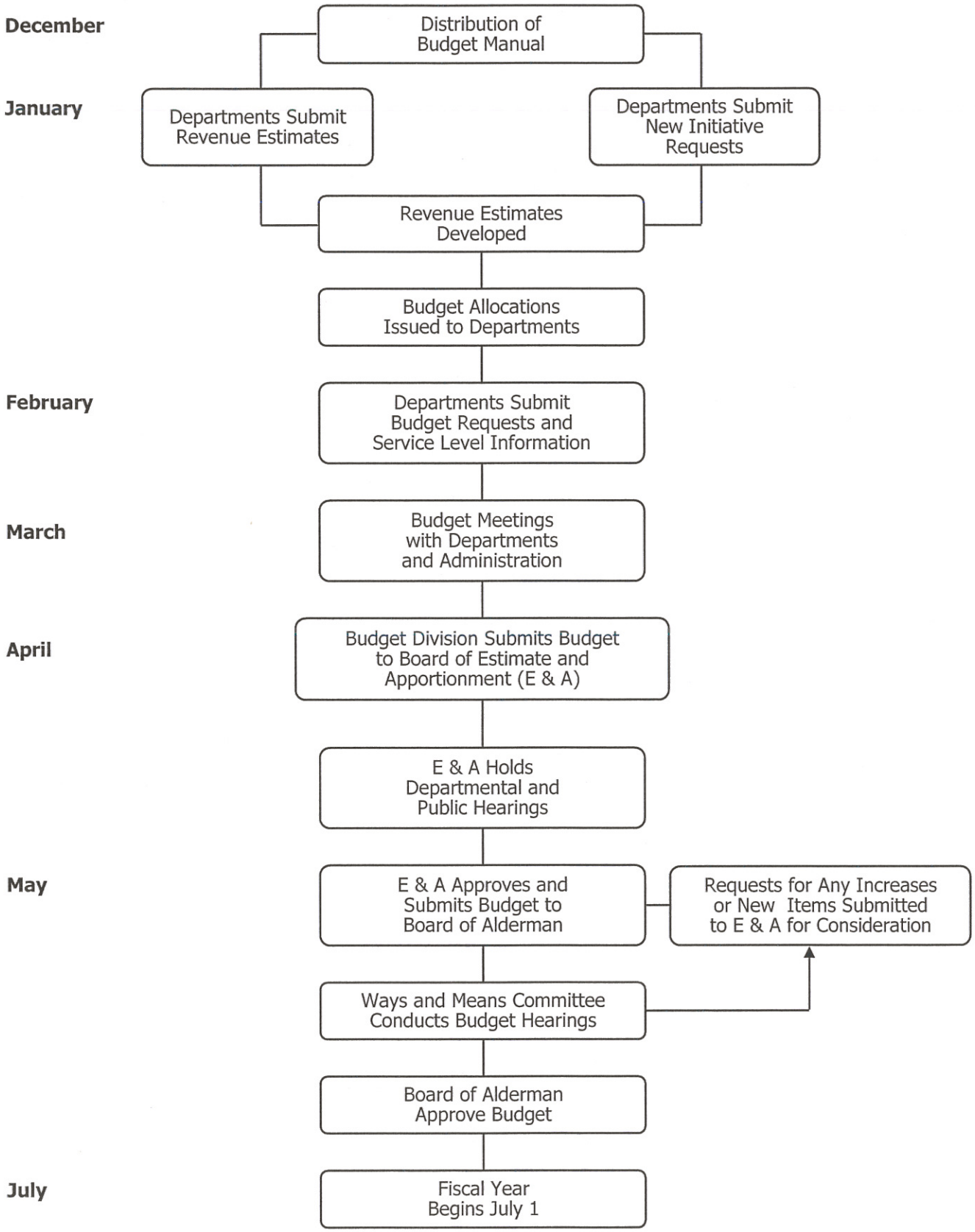
- If the Board of E&A does not submit its proposed budget to the Board of Aldermen by May 1, the Budget Director would be required to submit a budget directly to the Board of Aldermen.

- If the Board of Aldermen does not approve a budget by the beginning of the fiscal year, the proposed budget by the Board of E&A or, in its absence, the submission by the Budget Director, shall be deemed to have been approved by the Board of Aldermen.

Budget / Operating Plan Administration

- As needs arise during the fiscal year, limited transfers within or among departments or funds may occur with approval of the Board of Estimate and Apportionment. Any accruing or unappropriated City revenue may be appropriated by ordinance recommended by the Board of E&A and passed by the Board of Aldermen.

BUDGET PROCESS



CITY DEBT

General Discussion

The City of St. Louis is authorized to issue general obligation bonds, payable from unlimited and ad valorem taxes to finance capital improvements, upon a two-thirds majority vote of the qualified voters voting on the specific proposition. The Missouri Constitution provides that the amount of bonds payable out of tax receipts (which includes bonds payable from special assessments) shall not exceed 10% of the total assessed valuation of the taxable property of the City. The Constitution permits the City to become indebted for an additional 10% of the value of the taxable tangible property for the purpose of acquiring a right-of-way, constructing, extending and improving a sanitary or storm sewer system. The City is also authorized to issue revenue bonds to finance capital improvements to its water system, sewer system, and airport facilities. These types of revenue bonds require a two-thirds vote of the qualified electorate voting on the specific proposition.

The City is also authorized to issue revenue bonds to finance capital improvements to its water system, sewer system, and airport facilities. These types of revenue bonds require a two-thirds vote of the qualified electorate voting on the specific proposition.

All revenue bonds issued by the City are payable solely out of the revenue derived from the operation of the facility that is financed from the proceeds of such bonds. Revenue bonds do not pledge the full faith and credit of the City in servicing the bonded indebtedness and such bonds are not considered in determining the legal debt margins resulting from the limitations described above.

The City is also authorized by statute to issue "Tax Increment Financing" obligations pertaining to development projects. Such obligations are secured by increments of revenues attributable to property and other taxes generated by improvements to the project area and may also be secured by annual appropriations from the City's General Fund. The City's potential general fund obligation has been limited to two TIFs to date and only one of these has debt still outstanding. In 2007, the City issued $16,961,000 in TIF bonds for the One City Centre Redevelopment Project and this financing was redeemed and replaced with special obligation redevelopment bonds in 2010. These notes are secured by general revenues in addition to incremental revenues. No payments from the general fund from this project are anticipated in FY13.

CITY DEBT

Outstanding Debt and Lease Obligations

In addition to those financing mechanisms already discussed, the City uses capital leases as a means of financing major development and construction projects. The City's total outstanding debt and lease obligations as of the end of June, 2012 will be approximately $1.9 billion. This total includes $313M in TIF and special revenue bonds, most of which are backed solely by project revenues. This amount also includes $43.3M in Section 108 (HUD) loan guarantees for the convention center hotel and Hope VI housing development projects. As illustrated below, just under 50% of the City's total debt is in the form of revenue bonds issued primarily by the Airport and to a lesser extent the Water and Parking Divisions.

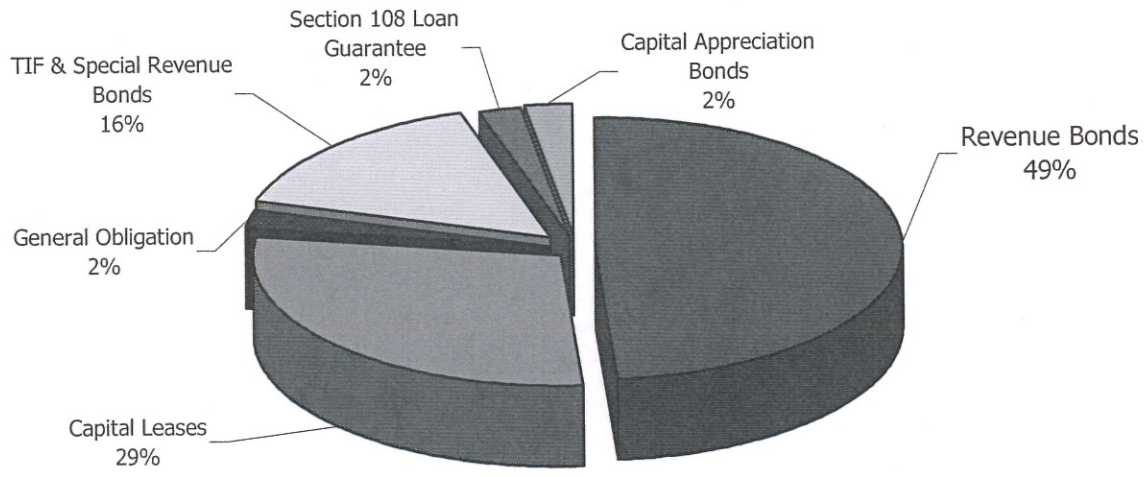
Legal Debt Margin
Est. as of June 30, 2012

	City Purposes Basic Limit	Streets & Sewers Additional Limit
2011 Assessed Value:	4,357,935,091	4,357,935,091
Debt Limit 10% of AV:	435,793,509	435,793,509
Less: General Obligation Bonds	38,955,000	0
Legal Debt Margin	$396,838,509	$435,793,509

Note: Legal Debt Margin refers to only tax supported debt; other forms of debt including revenue bonds or lease debt do not fall under the constitutional limitation.

Source: Office of the Comptroller

TOTAL CITY DEBT AND LEASE OBLIGATIONS



Total Obligations = $1.9 bil.

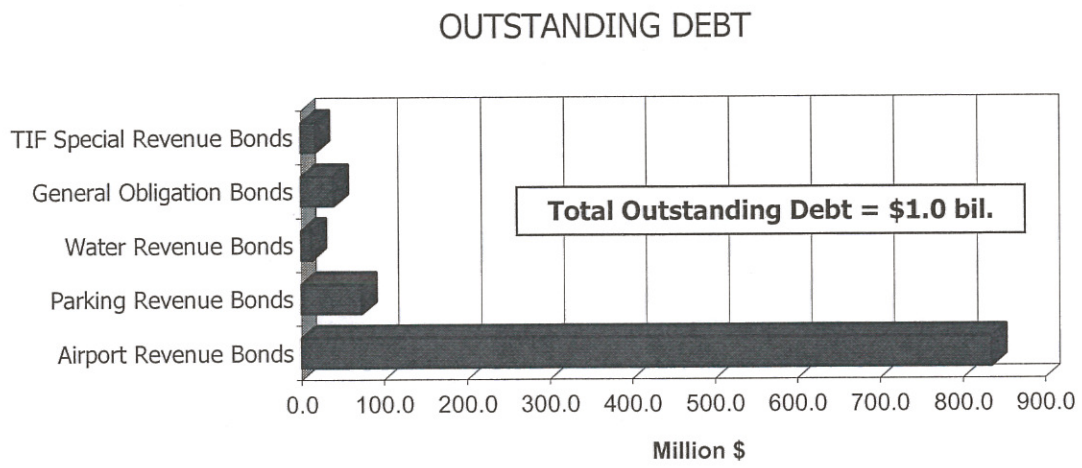
Estimated obligations outstanding as of 6/30/12 per Office of the Comptroller

CITY DEBT

General Obligation and Revenue Bonds

Payments on general obligation debt are made from ad valorem property tax and license receipts. In 1999, the City issued $65 million in general obligation bonds. With the bond proceeds, the City's Fire Department replaced its existing fire fighting fleet and conducted renovations to its firehouses. The St. Louis Police Department received funds to upgrade its crime lab and make improvements to its headquarters building on Clark Street. The bonds also provided $11 million for the demolition of abandoned and derelict buildings throughout the City. An additional $13.0 million in G.O. debt was issued in 2006 to provide matching funds for road and bridge projects, floodwall improvements and public safety communications systems. Another debt instrument known as revenue bonds are limited obligations of the City payable solely from the revenues of the department or facility financed by the bonds. By far the largest component of debt in this or any other debt category are the revenue bonds related to the Airport expansion and various improvement projects.

Bond Type	Estimated Outstanding as of June 30, 2012
General Obligation Bonds	$38,955,000
Water Revenue Bonds	12,260,000
Parking Revenue Bonds	72,818,000
Airport Revenue Bonds	835,075,000
TIF Revenue Bonds (gen fund backed	16,959,979
Total	**$976,067,979**



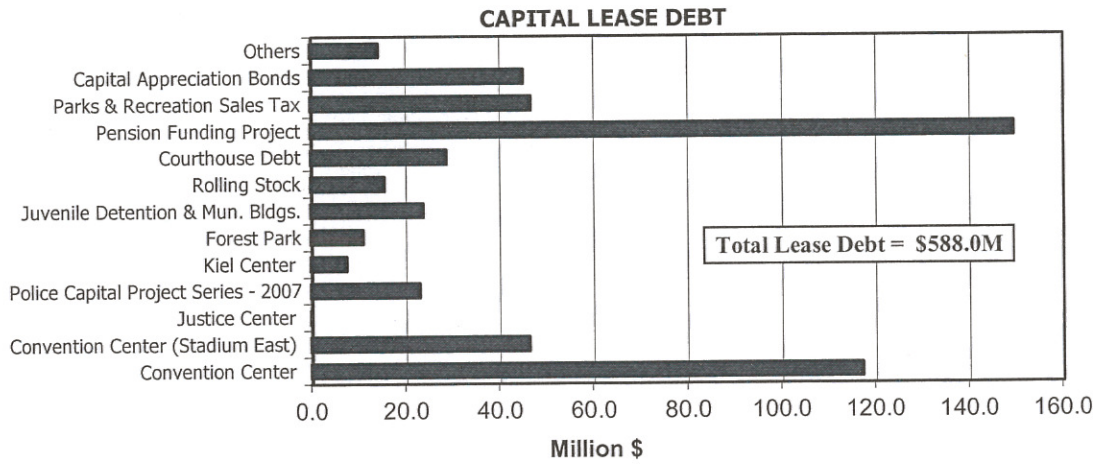
CITY DEBT

Capital Leases

The City has a number of outstanding lease-purchase agreements which can be characterized as capital leases. In capital lease financing, a non-profit authority issues debt to fund a project. This debt is secured by lease payments to the authority by a municipality leasing the project or equipment that is being financed. A list of the City's major existing agreements is presented below.

Description	Est. Outstanding June 30, 2012	Remaining Term In Years	Issue Date
Civil Courts Building Project Refunding - 2003	5,265,000	2	Jun-03
Civil Courts Building Project Refunding - 2010	2,690,000	3	Jul-10
Convention Center (East) [1]	46,165,836	10	Feb-97
Convention Cntr Leasehold Refunding - 2003	31,155,000	3	Jun-93
Convention Center Capital Improvements - 2008	21,850,000	26	Nov-08
Convention Center Capital Improvements - 2009	31,016,922	26	Jul-09
Convention Cntr Leasehold Refunding - 2010	33,254,003	26	Mar-10
Capital Appreciation Bonds -2005	44,997,891	20	various
Kiel Center Refunding	7,355,000	10	Aug-97
Police Capital Project Series - 2007	22,790,000	25	Dec-07
Justice Center - 2011	45,515,000	7	Jul-11
Justice Center - 2005	12,410,000	8	Aug-05
Forest Park - 2004	10,895,000	10	Mar-97
Carnahan Courthouse	23,380,000	15	Apr-02
Parks & Recreation Sales Tax	46,580,000	25	Jul-07
Pension Funding Project - 2007	135,830,000	25	Sep-07
Public Safety Sales Tax Pension Funding -2008	13,645,000	7	Jun-08
Juvenile Detention / Mun Bldg. Funding - 2008	23,635,000	26	Jun-08
1520 Market (Abram) Building 2007 & 2011	11,127,186	6	Jun-07
Rolling Stock	15,386,246	8	various
MTFC Multimodal Direct Loan	2,943,911	6	Oct-07
MDNR Energy Efficiency Program	68,069	1	Jul-01
Total	**$587,955,064**		

[1] Includes $1M per year in asset preservation funds to the Regional Convention and Sports Authority through the term of the bonds.



Outstanding capital lease debt estimate as of 6/30/12 per Office of the Comptroller.

Capital Leases (continued)

While General Obligation debt is funded through property tax revenues and revenue debt is paid through the revenues of the project being financed, capital lease debt does not specifically have a dedicated revenue source for making lease payments. These payments are generally obligations of the City's General Fund. In as much as possible, the City has sought to lessen this burden on the general fund by pursuing new sources of revenue that may directly or indirectly be linked to the particular project being financed. The southern expansion of the convention center for instance, was accompanied by the successful propositions of a 1/2 cent restaurant tax and a hotel sales tax, with the idea that these two industries are the most likely beneficiaries of increased convention activity. The civil courts building improvement financing was followed by the imposition of a fee on court cases to help offset the cost of debt service. Likewise, the debt service on the Justice Center is being funded in part by reimbursements the City receives from the state for holding prisoners charged with state criminal violations.

Police Department, Forest Park and Recreation leases are funded utilizing sales tax proceeds that are dedicated to those departments. In 2007 and 2008, the City issued $158M in pension bonds supported in part by a new 1/2 cent public safety sales tax approved by voters in February, 2008. Issues related to Recreation Center construction and Police Capital Improvements were also issued last year utilizing sales taxes dedicated for those purposes. Over half of the lease debt service requirements of $69.7 million in FY12 are supported by direct and indirect sources of revenue. Below are debt service requirements for the ensuing fiscal year. From time to time, when economically viable, refinancing of some of these issues may occur.

Schedule of Lease Debt Payments - FY2013	
Cervantes Convention Center - 1993 (refinanced)	17,718,000
Civil Courts Lease - 1994	2,829,000
Convention Center East / Stadium - 1997 [1]	6,000,000
CCC Energy Lighting Debt	388,000
Pension Funding Project (2007 & 2008)	13,569,000
Juvenile Detention Ctr./ Mun. Bldgs. - 2008	1,546,000
Forest Park Lease - 1997	1,371,000
Parks & Recreation Lease - 2007	3,276,000
Justice Center Lease	10,008,000
Kiel Center - 1997	905,000
Police Capital Improvements - 2007	1,390,000
Rolling Stock Lease 2006-10	3,178,000
Carnahan Courthouse -2006	1,135,000
911 System Upgrades	123,000
1520 Market (Abram) Building	1,092,000
Payroll / Accounting System	1,000,000
Multimodal Station	568,000
MDNR Loan - 2001	69,000
Total	**$66,165,000**

[1] Includes asset preservation payment

CITY DEBT

Tax Increment Financing Projects

Tax Increment Financing (TIF) is a funding mechanism used to support financing of development projects. In a TIF financing, bonds are issued to finance infrastructure and other improvements related to a development project. A portion of the incremental tax revenues resulting from the development are then dedicated to service the debt. In most instances, the debt remains an obligation of the developer and debt service is dependent solely on the incremental taxes to be generated by the project. The City's first TIF project known as St. Louis Marketplace and a more recent project for One City Centre were unique in that City general revenue is to be made available should there be any shortfall in project revenue. So, while the outstanding debt table listed earlier includes all outstanding TIF debt and with the Marketplace debt retired in FY11, only the One City Centre debt (refinanced in 2010 as special obligation redevelopment bonds) remains a potential obligation of the City. Listed below are outstanding estimated debt totals as of the end of FY12 for those TIF projects that have issued

TIF Project	Debt Outstanding	TIF Project	Debt Outstanding
Chouteau Compton #6	2,430,000	1136 Washington #50	3,255,000
Edison Brothers #8	3,430,000	Wash. East Condo #51	7,569,000
100 N. Condo #10	0	Auto Row I #53	830,000
Emerging Technologies #11	250,000	1300 Conv. Plz. #55	899,000
3800 Park #12	382,703	Mississippi Place #56	802,000
Gravois Plaza #13	3,732,000	Loughborough #57	16,295,000
4200 Laclede #17	830,400	5700 Arsenal #58	961,000
MLK Plaza #18	1,985,000	Dogtown Walk #60	392,000
Tech Electronics #19	900,000	East Bank #61	1,456,825
1505 Missouri #20	654,540	2300 Locust #62	1,503,088
Grand Center #21	24,967,000	Pet Building #63	3,008,500
Walter Knoll Florist #22	979,760	Moon Bros. #65	1,481,000
Louderman Building #23	2,263,103	1635 Washington #67	1,780,000
920/1000 Olive #24	2,667,732	3949 Lindell #68	3,000,000
Grace Lofts #25	1,577,725	Ely Walker Lofts #69	5,478,000
Paul Brown Building #26	3,264,200	West Town Lofts #70	2,205,000
1141-1151 So. 7th Street #27	1,042,600	Southside Natl. #71	1,352,056
Terra Cotta Lofts #28	3,505,000	Packard Lofts #72	1,116,000
1312 Washington #29	284,000	Bee Hat Lofts #73	1,169,000
Southtowne Centre #30	6,508,998	6175-81 Delmar #77	1,975,000
2500 S. 18th St.	510,000	Syndicate Building #79	7,903,766
Soulard Apts. #32	4,400,000	Ludwig Lofts #80	1,080,000
Printers Lofts #33	4,410,000	Union Club #82	1,900,000
City Hospital #34	2,435,000	Park Pacific #83	19,946,000
Fashion Square Lofts #35	3,651,000	2200 Gravois #84	1,000,000
1601 Washington #36	3,288,000	600 Washington	16,959,979
1619 Washington #37	1,879,000	4100 Forest Park #87	6,046,000
Highlands At Forest Park #38	2,034,000	Grand/Cozens/Evans #8	1,627,000
Security Building #39	3,043,000	Ballpark Lofts #89	3,245,000
Catlin Townhomes #40	342,000	1818 Washington #91	1,534,000
Shenandoah Place #41	215,699	City Hospital III #102	2,000,000

CITY DEBT

TIF Project	Debt Outstanding	TIF Project	Debt Outstanding
1133 Washington #42	954,000	S. Carondelet II #114	143,500
Maryland Plaza S. #43	4,133,176	City Hospital II #116	4,320,000
410 N. Jefferson #44	1,664,000	3693 Forest Park #122	1,300,000
Barton Street Lofts #45	207,000	374 S. Grand #123	3,300,000
Warehouse of Fixtures #46	5,785,000	1225 Washington #128	6,425,000
Maryland Plaza N. #47	737,242	Taylor Carrie #134	4,029,000
Marquette Bldg #48	4,311,000	Railway Exchange #137	9,268,920
Gaslight Sq. East #49	1,520,000	1111 Olive #139	2,392,000
		Total	**$258,121,512**

CITY DEBT

Principal and Interest Requirements on Direct Debt
as of June 30, 2012

	General Obligation Bonds		
Fiscal Year	Principal	Interest	Total
2012-2013	3,905,000	1,778,629	5,683,629
2013-2014	4,090,000	1,590,941	5,680,941
2014-2015	4,275,000	1,412,421	5,687,421
2015-2016	4,485,000	1,209,821	5,694,821
2016-2017	4,720,000	993,051	5,713,051
2017-2018	4,990,000	771,001	5,761,001
2018-2019	5,270,000	543,127	5,813,127
2019-2020	885,000	297,325	1,182,325
2020-2021	930,000	261,927	1,191,927
2021-2022	975,000	224,726	1,199,726
2022-2023	1,025,000	184,751	1,209,751
2023-2024	1,080,000	142,471	1,222,471
2024-2025	1,135,000	97,650	1,232,650
2025-2026	1,190,000	49,980	1,239,980
	$38,955,000	$9,557,821	$48,512,821

Source: Office of the Comptroller, City of St. Louis

Debt Ratios
estimate as of June 30, 2012

	Net Debt Per Capita
Direct Debt (incl. G.O. & Lease debt)	$2,152
Direct Debt (above plus Revenue Bonds)	$5,034

Source: City of St. Louis Budget Division:
Based on 2010p census of 319,294

Bond Ratings

Moody's	Aa3
Standard & Poor's	A+
Fitch	AA-

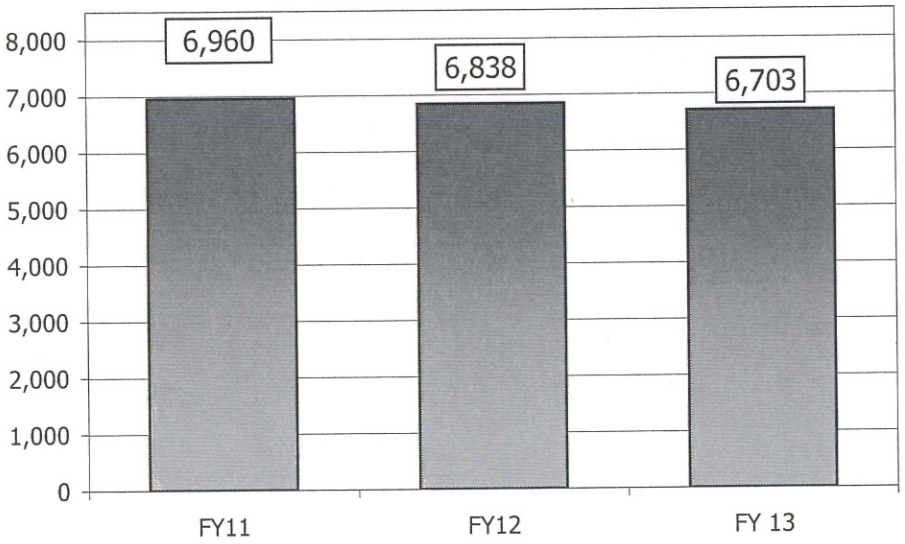
CITY DEBT

In November, 2005, City voters approved additional general obligation debt of $13 million. Issued in 2006, the total outstanding general obligation debt is now $39 million. In total, the City remains well under the 10% cap established by the Missouri Constitution. Direct debt supported by property tax levies and City general and capital fund revenue totals $2,275 per capita. Adding outstanding revenue bonds (primarily Airport) brings the debt per capita to $5,302. The City's ability to manage its finances and maintain positive fund balances are key to the City's debt issuance policy. On May 19, 2008, Standard and Poor's Ratings Service upgraded the City's credit rating from A to A+ with a stable outlook and Fitch Ratings upgraded its rating from A- to A, which was recalibrated to AA- in 2010. Moody's Investors Service upgraded its rating on City debt from A3 to A2 on May 27, 2008, which was recalibrated to Aa3 in 2010. All of these ratings were reaffirmed in 2011.

These improved ratings allow the City to borrow money at lower interest rates, thus resulting in decreased borrowing costs. These ratings also serve as a positive indicator for companies and investors looking to do business in the City of St. Louis.

PERSONNEL SUMMARY

PERSONNEL TOTALS FY11 - FY13



Personnel Trends FY12 - FY13

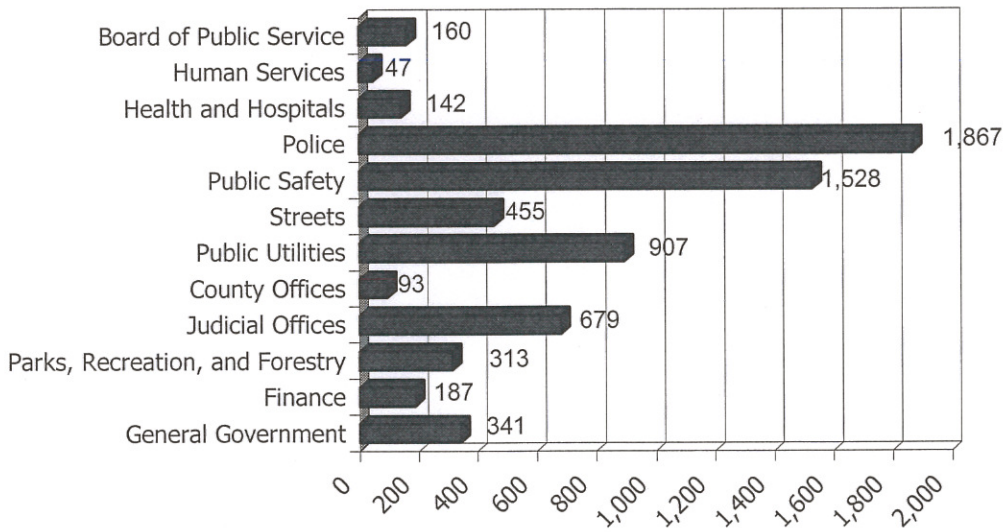
The FY2013 budget proposes an overall reduction in staffing in all funds by a net total of 135 positions. Of this total, 77 positions are in the General Fund. The Probation and Juvenile Detention Division will decline by 11 positions, while the City Justice Center will gain 44 positions. The Fire Department will enter the second year of a grant for FEMA to pay for 29 firefighter positions in the upcoming fiscal year, but with the contracting out of EMS Billing and continued attrition of firefighters, will see a reduction of 35 positions. With the loss of 31 ARRA grant funded officers in FY13 and continued attrition, the Police Department will see a total decline of 78 positions. Other general fund reductions are scattered across most departments.

Among special funds, there is a net increase of 2 positions. Among Enterprise Funds, the Airport will decrease by 18 positions.

There is a net decrease in grant funds of 41 positions. The biggest decrease is due to a reduction in the Air Pollution Program in the Environmental Health Division of 18 positions. The State of Missouri assumed some of the City's air pollution regulatory compliance activities. Minor decreases in grant funds are scattered across departments.

PERSONNEL SUMMARY

FY13 Personnel Totals by Department
All Funds

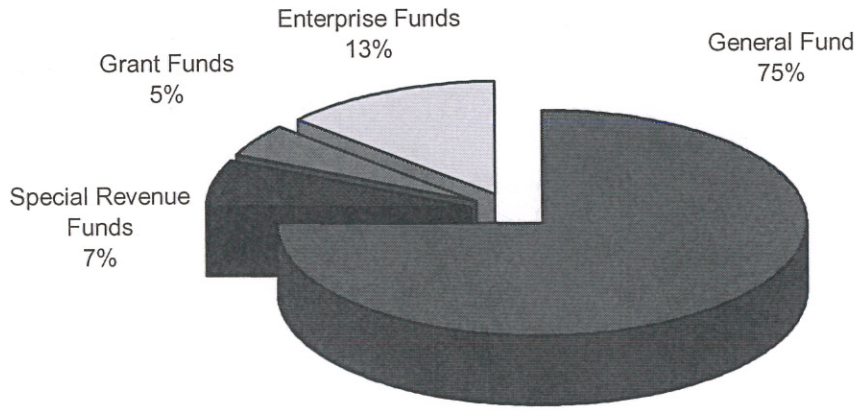


Authorized Full-Time Personnel Totals - By Department All Funds

Department	FY11	FY12	FY 13
General Government	352.00	346.00	340.50
Finance	196.00	185.50	187.00
Parks, Recreation, and Forestry	318.00	313.00	313.00
Judicial Offices	715.00	706.00	678.75
County Offices	96.00	96.00	93.00
Public Utilities	955.00	910.00	892.00
Streets	456.00	454.00	455.00
Public Safety	1,556.00	1,521.00	1,528.00
Police	1,943.00	1,940.00	1,867.00
Health and Hospitals	164.00	157.00	142.00
Human Services	47.00	48.00	47.00
Board of Public Service	162.00	161.00	160.00
Totals	**6,960.00**	**6,837.50**	**6,703.25**

PERSONNEL SUMMARY

FY13 Personnel by Fund



Authorized Full-Time Personnel Totals - By Fund

Fund	FY11	FY12	FY 13
General Fund	5,189.40	5,126.74	5,037.74
Special Revenue and Other Funds			
Local Use Tax Funds	168.63	155.05	157.77
Assessment Fund	66.00	63.00	65.00
Communications Fund	12.00	11.00	11.00
Lateral Sewer Fund	18.50	12.65	12.65
1116-9 Special Funds	137.00	131.32	138.00
Surface Transportation Projects Fund	1.00	1.00	1.00
Street Improvements Fund	41.00	41.00	41.00
Tax Increment Financing Fund	6.10	6.35	6.38
Mail Center - Special Fund	7.27	7.27	7.27
Employees Health and Hospital Fund	8.15	7.15	7.15
Public Safety Trust Fund	13.50	12.50	14.00
Grant Funds			
SLATE	54.90	54.85	53.88
Community Development Block Grant	75.67	67.91	59.60
Other Grant Funds	211.88	234.61	202.86
Enterprise Funds			
Comptroller	3.00	3.00	2.96
Water Division	364.00	344.00	344.00
Airport	582.00	558.00	540.00
Totals	**6,960.00**	**6,837.40**	**6,702.26**

PERSONNEL SUMMARY

Department (All Funds)	FY11	FY12	FY 13
General Government			
110 Board of Aldermen	44.00	44.00	44.00
120 Mayor's Office	24.00	25.00	25.00
121 St. Louis Agency on Training and Employment	53.00	53.00	53.00
123 Personnel	47.00	46.00	46.00
124 Register	3.00	3.00	3.00
126 Civil Rights Enforcement Agency	6.00	6.00	6.00
127 Information Technology Service Agency	41.00	40.00	41.60
137 Budget Division	5.00	5.00	5.00
139 City Counselor	59.00	54.00	52.50
141 Planning and Urban Design	20.00	20.00	17.40
142 Community Development Administration	45.00	45.00	42.00
143 Affordable Housing Commission	5.00	5.00	5.00
Total General Government	**352.00**	**346.00**	**340.50**
Finance			
160 Comptroller	89.00	82.50	81.50
162 Municipal Garage	7.00	6.00	6.50
163 Microfilm	7.00	7.00	7.00
170 Supply Commissioner	9.73	9.73	9.73
171 Multigraph	10.00	10.00	10.00
172 Mail Room	7.27	7.27	7.27
180 Assessor	66.00	63.00	65.00
Total Finance	**196.00**	**185.50**	**187.00**
Parks, Recreation and Forestry			
210 Director, Parks, Recreation, and Forestry	8.00	9.00	9.00
213 Recreation	21.00	20.00	20.00
214 Forestry	112.00	112.00	112.00
215 Operation Brightside	3.00	3.00	3.00
220 Parks	172.00	167.00	167.00
225 Soulard Market	2.00	2.00	2.00
Total Parks, Recreation and Forestry	**318.00**	**313.00**	**313.00**
Circuit Clerk and Court En Banc			
310 Circuit Clerk	1.00	1.00	1.00
311 Circuit Court	71.00	69.00	67.00
313 Board of Jury Supervisors	9.00	8.00	8.00
314 Probate Court	0.00	0.00	0.00
320 Probation and Juvenile Detention Center	244.00	244.00	228.00
Total Circuit Clerk and Court En Banc	**325.00**	**322.00**	**304.00**

PERSONNEL SUMMARY

Department (All Funds)	FY11	FY12	FY 13
Other Judicial Offices			
312 Circuit Attorney	150.00	147.00	141.75
315 Sheriff	178.00	176.00	175.00
316 City Courts	37.00	37.00	34.00
317 City Marshal	25.00	24.00	24.00
Total Other Judicial Offices	**390.00**	**384.00**	**374.75**
County Offices			
330 Tax Equalization Board	0.00	0.00	0.00
333 Recorder of Deeds	46.00	46.00	43.00
334 Election and Registration	28.00	28.00	28.00
335 Medical Examiner	12.00	12.00	12.00
340 Treasurer	10.00	10.00	10.00
Total County Offices	**96.00**	**96.00**	**93.00**
Public Utilities			
401 Communications Division	12.00	11.00	11.00
415 Water Division	361.00	341.00	341.00
420 Airport Commission	582.00	558.00	540.00
Total Public Utilities	**955.00**	**910.00**	**892.00**
Streets			
510 Director of Streets	25.00	24.00	25.00
511 Traffic and Lighting	88.00	85.00	85.00
513 Auto Towing	27.00	27.00	27.00
514 Street Division	151.00	150.00	151.00
516 Refuse	165.00	168.00	167.00
Total Streets	**456.00**	**454.00**	**455.00**
Public Safety			
610 Director, Public Safety	8.00	8.00	9.00
611 Fire Department	829.00	813.00	778.00
614 Office of Special Events	2.00	2.00	2.00
616 Excise Commissioner	6.00	6.00	6.00
620 Building Commissioner	214.00	195.00	194.00
622 Neighborhood Stabilization	42.00	44.00	44.00
625 City Emergency Management Agency	4.00	4.00	4.00
632 Corrections/ MSI	207.00	201.00	199.00
633 City Justice Center	244.00	248.00	292.00
Total Public Safety	**1,556.00**	**1,521.00**	**1,528.00**
Police			
650 Police	1,943.00	1,940.00	1,867.00
Total Police Department	**1,943.00**	**1,940.00**	**1,867.00**

PERSONNEL SUMMARY

Department (All Funds)	FY11	FY12	FY 13
Health and Hospitals			
700 Director, Health and Hospitals	29.00	27.12	29.53
710 Health Commissioner	2.00	2.00	2.00
711 Communicable Disease Control	47.00	46.00	47.00
714 Animal Care and Control	16.00	17.00	18.00
715 Community Environmental Health Services	51.00	47.00	28.00
719 Family/ Community/ School Health	19.00	17.88	17.47
Total Health and Hospitals	**164.00**	**157.00**	**142.00**
Human Services			
800 Human Services	47.00	48.00	47.00
Total Human Services	**47.00**	**48.00**	**47.00**
Board of Public Service			
900 President, Board of Public Service	53.00	51.00	50.00
903 Facilities Management	37.00	37.00	37.00
910 Equipment Service Division	70.00	70.00	70.00
930 Soldiers' Memorial	2.00	3.00	3.00
Total Board of Public Service	**162.00**	**161.00**	**160.00**
TOTALS	**6,960.00**	**6,837.50**	**6,703.25**

CITY OF ST. LOUIS , MISSOURI CITY PROFILE

City Narrative

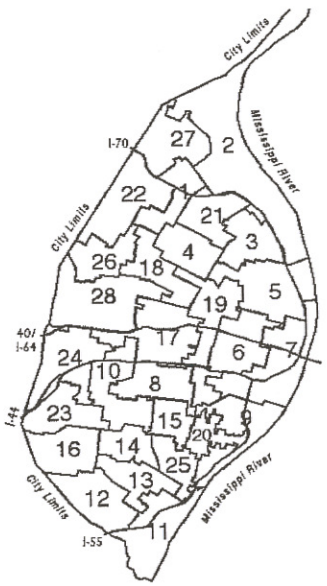
The City of St. Louis is located on the Mississippi River, the eastern boundary of the State of Missouri, just below its confluence with the Missouri River. The City occupies 61.74 square miles of land and its area has remained constant since 1876. The City, a constitutional charter city not part of any county, is organized and exists under and pursuant to its Charter and the Constitution and laws of the State of Missouri.

The City is popularly known as the "Gateway of the West," due to its central location and historic role in the nation's westward expansion. Commemorating this role is the 630 foot stainless steel Gateway Arch, the world's tallest man made monument, which is the focal point of the 86 acre Jefferson National Expansion Memorial on the downtown riverfront.

While the City was originally incorporated as a town in 1809 and a city in 1823, the current City charter was adopted in 1923 by the electorate.

Source: City of St. Louis website

St. Louis's
28 Wards



Civic Timeline

Year	*Event*
1764	St. Louis founded by Pierre Laclede.
1823	City of St. Louis incorporated as a City.
1832	Municipal water distribution begins.
1857	City Fire Department established.
1861	Metropolitan Police System founded.
1876	City separation from St. Louis County.
1904	St. Louis hosts the 1904 World's Fair & Olympics.
1935	Bond Issue for Jefferson National Expansion Memorial approved.
1954	Metropolitan Sewer District created.
1963	Transit operations assumed by Bi-State Development Agency.
1965-66	Downtown building boom begins with completion of Gateway Arch and Busch Memorial Stadium.
1985-86	St. Louis Union Station & Historic Old Courthouse complete renovations.
1993	MetroLink light-rail system opens first line.
1994-95	Scottrade Center (formerly Kiel) & Edward Jones Dome (formerly TWA Dome) completed.
2000-02	Eagleton Federal Courthouse & St. Louis Justice Center completed.
2008	Gateway Transportation Center, multi-modal facility opened downtown.

CITY OF ST. LOUIS , MISSOURI CITY PROFILE

Demographic & Social Characteristics

Population

2010	319,294
2000	348,189

Population By Age	*2010*	*2009*
Under 5	6.6%	7.1%
5 to 19	17.8%	17.9%
20 to 34	27.0%	25.6%
35 to 44	12.6%	13.4%
45 to 54	14.1%	14.3%
55 to 64	10.8%	10.4%
65 & over	11.0%	11.3%
Median Age	33.9	34.6

Race	*2010*	*2009*
White	43.9%	45.3%
Black	49.2%	47.5%
Asian	2.9%	2.2%
Hispanic	3.5%	3.1%
Other	0.5%	1.9%

Educational Attainment (>25 years of age)	*2010*	*2009*
Graduate / Professional Degree	12.6%	12.1%
Bachelor's Degree	15.9%	14.6%
Associate's Degree	6.2%	7.6%
Some College (no degree)	20.6%	22.1%
High School Diploma	26.2%	26.2%
No Diploma	18.5%	17.4%

Households By Type	*2010*	*2009*
Family households	47.5%	48.4%
w/ own children under 18	20.9%	22.9%
Married-couple family	23.2%	23.7%
w/ own children under 18	8.4%	8.9%
Male householder, no wife present	4.9%	4.1%
w/ own children under 18	2.0%	1.5%
Female householder, no husband present	19.4%	20.6%
w/ own children under 18	10.5%	12.6%
Nonfamily households	52.5%	51.6%
Householder living alone	42.6%	42.0%
65 years and over	10.2%	9.6%

Source: Census 2000 Redistricting Data, 2009/2008 U.S. Census American Community Surveys, Census 2010 Redistricting Data

CITY OF ST. LOUIS , MISSOURI CITY PROFILE

Economic and Employment Data

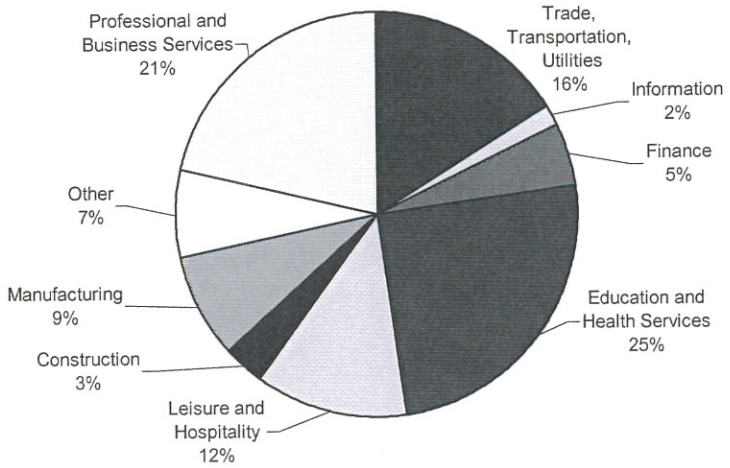
Top Employers	*2010 Employees*	*2009 Employees*
Washington University	14,168	13,672
BJC Health Systems	12,414	12,225
St. Louis University	9,792	9,500
City of St. Louis	8,933	10,462
Defense, Finance, and Accounting Service	6,572	6,174
AT&T Services, Inc.	5,240	5,683
Wells Fargo	5,228	5,602
St. Louis Board of Education	4,772	5,139
U.S. Postal Service	4,369	4,061
State of Missouri	4,300	4,646
Anheuser Busch	3,810	4,396
National Finance Center	3,579	4,460
St. Louis Children's Hospital	3,309	3,336
Ameren Corporation	2,562	2,736

Source: City of St. Louis, Collector of Revenue

Income and Employment		*Most Recent Period*	*% Change*	*Previous Year Period*
Per Capita Personal Income	*09/ 08*[1]	$32,026	-1.7%	$32,582
Average Annual Pay	*10/09*[2]	$51,064	3.0%	$49,556
Total Employment	*Sept 11(p)/ 10*[2]	219,079	0.4%	218,221
Establishments	*3rd Qtr 11(p)/ 10*[2]	9,049	3.4%	8,748
Total Wages *(In Thousands)*	" "	$2,879,202	7.5%	$2,678,163
Civilian Labor Force	*Jan 12(p)/ 11*[2]	141,052	-9.8%	156,392
Unemployment Rate	*Jan 12(p)/ 11*[2]	9.6%	-2.3%	11.9%

Source: [1] *U.S. Bureau of Economic Analysis*
[2] *U.S. Bureau of Labor Statistics (p): Preliminary*

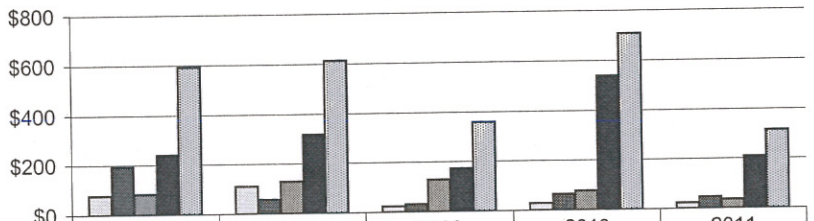
Employment by Industry



Source: U.S. Census, Quarterly Workforce Indicators, Q1 2011

Economic and Employment Data

Construction Activity (In Millions)



	2007	2008	2009	2010	2011
New Residential	$78	$112	$24	$29	$23
Rehab Residential	$192	$56	$30	$64	$46
New Commercial	$83	$128	$130	$77	$36
Rehab Commercial	$239	$316	$172	$538	$210
Total	$591	$612	$356	$707	$315

Source: Building Division, City of St. Louis

Tourism

Tourist Attractions	*2011 Attendance*	*% Change*	*2010 Attendance*
St. Louis Cardinals	3,093,954	-6.3%	3,301,218
St. Louis Zoo	3,019,597	2.9%	2,934,753
Jefferson National Memorial (Arch)	1,327,001	-12.3%	1,513,210
St. Louis Science Center	926,331	-12.1%	1,054,401
Missouri Botanical Garden	901,765	-8.9%	989,735
City Museum	710,546	1.4%	701,014
Fox Theatre	385,517	-28.6%	539,803
St. Louis Rams	451,153	6.6%	423,383
The Muny	362,851	-4.5%	380,031
St. Louis Art Museum	364,630	19.6%	304,804

Source: Respective Organizations / Professional Leagues

St. Louis Convention & Visitors Commission

The St. Louis Convention & Visitors Commission is the official destination marketing organization for St. Louis City and St. Louis County for visitors of all types.

CVC Activities	*FY2011*	*FY2010*
Hotel Rooms Booked (non-leisure)	387,980	521,609
Visitors' Centers Attendance	120,000	137,890
CVC Volunteer Hours	17,170	16,592

Source: CVC / CVC Annual Report 2011, 2010

GLOSSARY

Accrual Basis of Accounting
Accounting method where revenues and expenditures are recognized when incurred as opposed to actually received or paid. The City's general fund and most special fund budgets use a modified accrual basis where encumbrances, including outstanding purchase orders, are budgeted as expenses but revenues are recognized only when they are actually received. (see also cash basis of accounting)

Affordable Housing Trust Fund
Fund created in 2001 from a portion of receipts of the local use tax. Funds are dedicated to providing for the development and preservation of affordable and accessible housing in the City. Loan and grant programs are administered by the Affordable Housing Commission. In November 2002, City voters replaced the existing local use tax with a new local use tax. Under a new allocation formula, a total of $5.0 million per year is to be allocated to the Affordable Housing Trust Fund.

Airport, City of St. Louis
An enterprise fund used to account for the revenues and expenses of Lambert-St. Louis International Airport. The Airport is owned by the City of St. Louis and operated by an Airport Commission. The use of Airport revenues, derived primarily from airline payments for use of the facilities, parking fees and interest earnings, are limited to purposes of the Airport.

Aldermen, Board of
28 elected individuals representing the 28 wards of the City and a President elected citywide who make up the City's legislative body.

Appropriation
A legal authorization to make expenditures and incur obligations for specific purposes.

Assessment
The valuation of property for the purpose of taxation.

Assessment Fund
Fund which supports the operations of the Assessor's office.

Balanced Budget
A budget in which resources available for appropriation equal planned expenditures.

Battered Persons Shelter Fund
Established by ordinance in 1992, the Battered Persons Shelter fund is used solely for providing operating expenses for shelters for battered persons. The fund is supported by a $1.00 fee imposed on municipal ordinance violations cases filed in municipal court.

BJC / City Trust Fund
Fund used to account for operating and maintenance costs for Forest Park, funded through lease revenues from Barnes-Jewish Community Hospital.

GLOSSARY

Bond Issue
Debt instrument used to fund large capital projects or other obligations for a period of more than one year. The debt is typically repaid following a fixed schedule of principal and/or interest payments over the term of the debt issued.

Budget
A financial plan based on anticipated revenues and expenditures for a given period.

Budget Transfer
The act of moving appropriated funds from one expenditure account to another. The budget transfer is used to adjust the budget to meet changes in planned expenditures that may occur during the fiscal year.

Building Demolition Fund
Fund established to finance the demolition and board-up of dangerous buildings. The Building Demolition Fund is funded through a fee of $2.00 per $1,000 estimated value of any building permit issued by the City.

Capital Improvements Fund
Fund for long-term improvements and maintenance of the City's infrastructure and/or acquisition of equipment or property for public use.

Capital Improvement Plan (CIP)
A document prepared each year concurrently with the City's annual budget that identifies planned capital improvement expenditures and resources available to fund those expenditures over the next five years.

Capital Improvement Expenditures
Any action or expenditure taken or made to replace, install, refurbish, rehabilitate, reconstruct, update or otherwise improve the City's public infrastructure, including but not limited to, roads, bridges, parks and other public places, sidewalks, arterial streets, alleys and municipal buildings and efforts or expenditures taken or made to improve the quality of the City's fleet of rolling stock or other major equipment items.

Capital Improvement Sales Tax Trust Fund
Fund established for revenues received from the one-half cent sales tax for capital improvements. This fund consists of the following five accounts: Ward Capital Improvements Account (50%), Major Park Capital Improvements Account (17%), Recreation Center Capital Improvements Account (3%), Citywide Capital Improvements Account (20%) and Police Department Capital Improvements Account (10%).

Capital Lease Debt
A form of financing where a non-profit authority issues debt to fund a project. The debt is secured by lease payments to the authority by the municipality leasing the project or equipment that is being financed.

GLOSSARY

Cash Basis of Accounting
Accounting method where revenues and expenses are recognized when actually received or paid. The City's enterprise funds are budgeted on a cash basis. (see also accrual basis of accounting)

Child Support Unit (Parent Locator Fund)
State supported fund through which the Circuit Attorney's Office conducts its program for recovering child support payments.

City Employee Pension Trust Fund
Fund established by City of St. Louis Ordinance 67815, effective January 27, 2008 used to account for $13.5M of annual revenues from the City's gross receipts tax on telephone companies. Commencing with the fiscal year beginning July 1, 2008, payments from this fund will be used to pay debt service on Employee Retirement System (ERS) related bond issues and any additional actuarially required contributions to ERS.

Columbia Bottoms Fund
Fund established to account for transactions relating to Columbia Bottoms, a parcel of land along the Missouri River which the City owns and leases out for private farming. With the recent sale of most of the property to the Missouri Department of Conservation, activity in this fund has been significantly reduced.

Communications (Cable) Fund
Fund established for the purpose of overseeing the cable television and communications industry in the city and establishing and managing a government access channel and necessary studio facilities. The Cable Division is funded through a 5% franchise fee imposed on Cable operators.

Community Development Agency
City agency responsible for planning and implementing the housing and economic development plans of the City of St. Louis. CDA also oversees operation, administration and programmatic and compliance monitoring of the Community Development Block Grant program as well as other federal housing programs.

Community Development Block Grant (CDBG)
A variety of funds received from the Federal Government for providing housing, community and economic development programs to economically distressed neighborhoods and segments of the population. The annual appropriation of CDBG program funds is typically approved in December of each year, separate from the City's overall general budget.

Comprehensive Annual Financial Report (CAFR)
The audited financial report containing statements and reports of the City's financial activity for a given fiscal year.

Convention and Tourism Fund
Fund established to foster and promote the City's convention and tourism industry. Expenditures from the fund are approved by members of the C & T Board consisting of the Mayor, the Comptroller and the President of the Board of Aldermen.

Convention and Sports Facility Trust Fund
Fund established to help pay for the construction of the convention center expansion project. Revenues to the fund consist of the 3.5% gross receipts tax on hotel/motel receipts. These revenues are transferred to the City's General Fund and used to help pay the City's debt on the convention facility.

Debt Service
Expenditures for principal and interest payments on loans, notes and bonds.

Debt Service Fund
Fund used to specifically track payments of principal, interest and expenses on general obligation debt.

Department
Major unit of organization in the City comprised of subunits called divisions.

Earnings Tax
A one percent tax levied against employee gross compensation and business net profits. The tax applies to all residents of the City of St. Louis regardless of where they work. It also applies to the earnings of non-residents who work within the City limits.

Efficiency Measure
A performance measure used to gauge the amount of resources / time required to deliver a given unit of service.

Employee Health & Hospital (Benefits) Fund
A fund financed jointly by the City, its employees and retirees to ensure adequate health and hospital care for employees and retirees of the City. The income for this fund is derived from appropriations made in other City funds.

Encumbrance
An obligation for which payment is anticipated but has not yet been made. Typically encumbrances represent outstanding purchase orders or contracts. The funds appropriated for these expenses are set aside in a reserve for payment. An item will remain an encumbrance until the obligation is paid or otherwise released.

Enterprise Fund
A fund used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the cost of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges. The City's Airport, Water and Parking Meter Divisions are enterprises.

Estimate and Apportionment, Board of
The City's chief fiscal body - comprised of the Mayor, the Comptroller and the President of the Board of Aldermen.

GLOSSARY

Expenditure
Money actually spent by the City for the programs and projects included in the approved budget.

Federal Mandate
A regulation or requirement imposed on state or local governments by the Federal government. Federal mandates include the Clean Air Act, Clean Water Act, Americans with Disabilities Act and Underground Storage Tank Regulations.

Fee Office
Office which by State statute is funded by a commission fee or portion of the revenues it is charged to collect. Fee offices are not included in annual City appropriations. Fee offices in the City include the Collector of Revenue, License Collector and Public Administrator.

Fiscal Year
Twelve month period to which the budget applies. In St. Louis this is July 1 to June 30.

Franchise Tax
Any one of a series of taxes on the gross receipts of utility companies operating within the City, including sales of electricity, natural gas, telephone services, water, steam and on the gross receipts of the Airport.

Fund Balance
The level of funds remaining as measured generally at the conclusion of a fiscal year, after allocating for all encumbrances and other commitments. The fund balance often includes reserves set-aside to meet future obligations, (e.g. 27th pay reserve, rainy day reserve). From a fiscal policy standpoint, emphasis is often placed on the level of "unreserved" fund balance as an indicator of fiscal stability. The City's policy is to achieve and maintain an unreserved general fund balance at a minimum of 5% of the general fund budget.

General Fund
The main operating fund of the City.

General Obligation Bonds
Debt issue that is supported by the full faith and credit of the City's taxing authority. Debt issuance requires approval of two-thirds of voters. Retirement of general obligation debt is funded through a levy of the property tax.

Generally Accepted Accounting Principles (GAAP)
The common set of accounting standards and procedures for reporting financial activity.

Health Care Trust Fund
Fund created in 2001 from a portion of receipts from the local use tax. Funds are dedicated to providing public health care services within the City of St. Louis. In November 2002, voters replaced the existing local use tax with a new local use tax.

Intergovernmental Revenue
Revenue received from federal, state or other governmental agencies.

Internal Service Fund
Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Lateral Sewer Repair Fund
Fund established in 1989 to provide the cost of the repairs of leaking lateral sewer service lines on residential properties. The Lateral Sewer Repair Program is funded by a $28.00 annual fee on all residential property having six or less dwelling units.

Local Use Tax
Originally approved by City voters in April, 2001, the local use tax is a tax imposed on purchases made from out of state vendors. The local use tax rate is equal to the City's local sales tax rate. The local use tax was replaced by voters in November, 2002 with a new local use tax. Proceeds from the new local use tax are to be allocated each fiscal year in the amount of $5 million each to the Health Care Trust Fund and the Affordable Housing Trust Fund, $3 million for derelict building demolition and any excess amounts shall be dedicated collectively to any of the following: derelict building demolition, public safety, neighborhood preservation, development and preservation of affordable and accessible housing and public health care services.

Local Parks Fund
Fund used to account for revenues and expenses from the 1/8th cent sales tax approved by voters in November, 2006. The proceeds of the tax are to be used for the financing of two new recreation centers in the City, improvements to existing recreation centers and to provide additional recreation programming.

Outcome Measure
A performance measure used to gauge how well a given service results in a desired outcome.

Output Measure
A performance measure used to gauge workload or units of service provided through or by a program.

Parking Funds
Funds used to track revenues and expenses of the Parking Meter Division and Kiel Parking Facility. Both of these operations are managed as separate enterprise funds by the Treasurer's Office.

Payroll Expense Tax
A tax of one-half of one percent of total compensation paid by a business to its employees for work performed in the City of St. Louis. Non-for-profit charitable or civic organizations are exempt from the payroll expense tax.

Performance Measure
Any one of a number of measures used to gauge a program's efficiency, outcome or output.

Personal Services
Account group of expenditures related to salaries, overtime, social security payments, health

insurance and other fringe benefit costs of personnel.

Port Authority Fund
Fund established to manage all phases of the harbor and wharves operation including enforcement of all regulations with the guidance of a Port Development Commission.

Program
A set of activities conducted by a department or division to provide a specific service.

Property Tax
A tax levied on the assessed value of property (e.g. personal, real estate).

Public Facilities Protection Corporation
A not-for-profit corporation established to provide the City with Surety Bond and Insurance coverage and general protection from judgments rendered against the City. Each year the City makes a contribution to PFPC out of the General Fund.

Public Safety Sales Tax (½ Cent)
Part of Proposition S, approved by voters on February 5, 2008, a one-half of one percent sales tax on all retail sales made in the City of St. Louis. Revenues collected by the tax are deposited into the Public Safety Trust Fund, from which payments are made to fund the police and fire pension systems, crime prevention programs to be administered by resolution of the Board of Aldermen, as well as salary increases for firefighters, police and civilian employees of the police department.

Public Safety Trust Fund
Funds used to account for receipts and expenditures from an increase in the Graduated Business License tax rates approved by voters in August, 2006. The proceeds are allocated as follows: 75% to the Police Department for new policing initiatives, 15% for the Circuit Attorney's Office for the establishment of a Career Criminal Unit and 10% for the City Counselor's Office for enhancing the problem properties unit.

Revenue
Income received by the City government from sources, such as taxes, fees, user charges, grants and fines, which is used to support the government's facilities and services to the community.

Revenue Bonds
Debt issue used to finance capital improvements payable solely out of the revenue derived from the facility that is financed from the proceeds of the bonds. Most often used by enterprise funds (e.g. Water Division, Airport)

Riverboat Gaming Fund
Fund established to account for revenues from riverboat gaming. Appropriations from this fund are used for three primary purposes, 1) public safety on the riverfront, 2) capital expenditures (i.e. local bridge match, etc.) and 3) economic development. Revenue from riverboat gaming leases is received through the Port Authority Fund.

Special Revenue Fund
A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Street Improvement Fund (St. Louis Works)
A street and sidewalk improvement program funded primarily from a portion of City utility taxes and State motor vehicle sales tax revenues. St. Louis Works funds are appropriated under a separate ordinance on a calendar year basis.

Tax Increment Financing
Funding mechanism that uses the tax benefits generated by a development to pay the debt for improvements related to the development.

Transportation Fund
Fund used to account for revenues and appropriations from the 0.5% transportation sales tax and the 0.25% Metrolink sales tax. All revenues into the transportation fund are currently appropriated to the Bi-State Development Agency that operates the regional mass transit system.

Trust and Agency Funds
Funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or funds.

Twenty-Seventh Pay Reserve
Reserve set aside for fiscal years in which a 27th pay day occurs. With bi-weekly pay periods, a 27th pay day will occur once every 11 years. The last 27th pay period occurred in FY06 and the next one will occur in FY17.

Unreserved Fund Balance
That portion of the fund balance that does not include reserves set-aside to meet future obligations (see also fund balance).

User Fees
Fees paid directly by citizens for a service used (i.e. park fees, bus fares).

Water Division Fund
An enterprise fund used to account for the revenues and expenses of the Water Division, which is owned and operated by the City and funded primarily through water sales.

GLOSSARY

COMMON ACRONYMS

ADA	Americans with Disabilities Act
BPS	Board of Public Service
CAFR	Comprehensive Annual Financial Report
CDA	Community Development Agency
CDBG	Community Development Block Grant
CEMA	City Emergency Management Agency
CIP	Capital Improvement Plan
CJC	City Justice Center
COPS	Community Oriented Policing Services
CORR	Community Outreach for Risk Reduction
CREA	Civil Rights Enforcement Agency
C&T	Convention and Tourism Fund
CSB	Citizens' Service Bureau
E&A	Board of Estimate and Apportionment
EMS	Emergency Medical Service
ERS	Employee Retirement System
ESD	Equipment Services Division
FRS	Firemen's Retirement System
GTC	Gateway Transportation Center
HCD	Housing Conservation District
ITSA	Information Technology Services Agency
ISTEA	Inter-modal Surface Transportation Efficiency Act
LLEBG	Local Law Enforcement Block Grant
MBE	Minority Business Enterprise
MSI	Medium Security Institution
NSO/T	Neighborhood Stabilization Officer/Team
PFPC	Public Facilities Protection Corporation
PRS	Police Retirement System
REJIS	Regional Justice Information Service
SLAA	St. Louis Area Agency on Aging
SLATE	St. Louis Agency on Training and Employment
SLDC	St. Louis Development Corporation
SLPD	St. Louis Metropolitan Police Department

GLOSSARY

STRATUM	Street Tree Resource Analysis Tool for Urban Forestry Managers
TIF	Tax Increment Financing
TRIM	Tree Resource Improvement and Management
WBE	Women's Business Enterprise