



# Appendix

# Position Classification Plan

## Full Time Employees

### Position Classification Key

<i>E- Exempt Employees</i>	<i>PD2 - Police Corporal/Lead Detective</i>
<i>NE - Non-Exempt Employees</i>	<i>PD3 - Police Sergeant</i>
<i>PA1 - Police Recruit</i>	<i>T - Temporary/ Seasonal</i>
<i>PD1 - Police Officer/Detective</i>	<i>A - Appointed</i>

### Administration & Finance

#### Administrative Support Services

1. Records Clerk – Administration	NE 3
2. Administration. Assist. – Licensing	NE 4
3. Marketing Assistant	NE 4
4. Marketing Communication Specialist	NE 6
5. Human Resources Generalist	NE 7
6. Deputy City Clerk/IT Laserfiche	NE 7
7. Assistant Communications Manager	NE 8

#### Financial Support Services

1. Payroll/HR Assistant	NE 4
2. Accounting Clerk	NE 6
3. Senior Accountant	E 13

#### Technology Support Services

1. Data Systems Technician	NE 9
2. IT Coordinator	E 15

#### Management Services

1. Communication Manager	E 11
2. City Clerk	E 14
3. Assistant Director of Finance	E 15
4. Human Resources Manager	E 15
5. IT Manager	E 17
6. Director of Finance	E 19
7. City Administrator	E 21

### Legal Services

1. Assistant to the Prosecutor	NE 6
2. City Attorney	A
3. Prosecutor	A

### Community Development

#### Administrative Support Services

1. Customer Relations Specialist	NE 3
2. Administrative Assistant	NE 4
3. Management Assistant	NE 5
4. Permits Coordinator	NE 5

#### Inspector Services

1. Code Enforcement Officer	NE 5
2. Building Inspector I	NE 7
3. Building Inspector II	NE 8
4. Plans Examiner	NE 9

#### Planning Services

1. Social Worker	E 10
2. Planner I	E 11
3. Planner II	E 12
4. City Planner	E 13

#### Management Services

1. Deputy Building Commissioner	E 13
2. Building Commissioner	E 14
3. Director Economic Development	E 18
4. Director Community Development	E 18

### Municipal Court

#### Administrative Support Services

1. Court Assistant	NE 4
2. Court Administrator	E 11

#### Judicial Services

1. Municipal Judge	A
2. Provisional Municipal Judge	A

## Parks and Recreation

### Administrative Support Services

	Grade
1. Customer Relations Specialist	NE 3
2. Customer Relations Supervisor	NE 5
3. Marketing Communications Specialist	NE 6

### Maintenance Services

1. Custodian	NE 2
2. Maintenance Worker	NE 5
3. Crew Leader	NE 8
4. Superintendent of Facilities	E 12
5. Superintendent of Parks	E 12

### Recreation Services

1. Recreation Program Specialist	NE 5
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### Management Services

1. Aquatics Supervisor	E 11
1. Superintendent of Recreation Programs	E 12
2. Superintendent of Recreation Facility	E 12
3. Director of Parks and Recreation	E 19

## Public Safety

### Administrative Support Services

1. Secretary - Detective Bureau	NE 3
2. Administrative Assistant	NE 4
3. Crime Analyst	NE 5
4. Executive Assistant	NE 5

### Communications and Records Services

1. Police Records Clerk	NE 3
2. Police Records Supervisor	NE 5
3. Dispatcher	NE 6
4. Communications Sergeant	PD 1

## Law Enforcement Services

	Grade
1. Jailer	NE 2
2. Police Recruit	PA 1
3. Police Officer	PD 1
4. Lead Detective	PD 2
5. Police Corporal	PD 2
6. Police Sergeant	PD 3

### Management Services

	Grade
1. Police Lieutenant	E 16
2. Police Captain	E 17
3. Deputy Police Chief	E 18
4. Chief of Police	E 20

## Public Works

### Administrative Support Services

1. Administrative Assistant	NE 4
2. Executive Assistant	NE 5

### Maintenance Services

1. Mechanic Helper	NE 2
2. Maintenance Worker	NE 5
3. Mechanic	NE 6
4. Crew Leader	NE 8

### Construction Services

1. Construction Inspector	NE 7
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### Engineering Services

1. Engineering Technician	NE 7
2. Engineer	E 13

### Management Services

1. Fleet Maintenance Supervisor	E 13
1. Project Manager	E 13
2. Operations Manager	E 14
3. Director of Public Works	E 20

## All Departments - Temporary and Seasonal Employees

	Grade
1. Aquaport Pool Manager	T
2. Aquaport Assistant Pool Manager	T
3. Aquaport Slide Attendant	T
4. Aquaport Lead Concession/ Lead Front Desk Attendant	T
5. Aquaport Concession Attendant/ Front Desk Attendant	T
6. Bailiff	T
7. Building Supervisor	T
8. Bus Driver	T
9. Park Attendant	T
10. Program Director	T
11. Camp Staff	T
12. Court Aide	T
13. Customer Relations Aide	T
14. Fitness Center Attendant	T
15. Head Lifeguard	T
16. Lifeguard	T
17. Intern	T
18. Inclusion Assistant	T
19. Maintenance Aide	T
20. Personal Trainer	T
21. Play Center Attendant	T
22. Preschool Leader	T
23. Private Swim Instructor	T
24. Senior Aide	T
25. Special Event Assistant	T
26. Specialty Instructor	T
27. Sports Official	T
28. Scorekeeper	T
29. Swim Instructor	T

# Position Pay Plan

## Full Time Employees

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
NE 1	Open	35,567	36,480	37,414	38,374	39,359	40,366
NE 2	Custodian; Jailer; Mechanic Helper	41,597	42,665	43,759	44,879	46,029	47,211
NE 3	Customer Relations Specialist; Records Clerk/Administration; Police Records Clerk; Secretary/Detective Bureau	46,296	47,484	48,701	49,949	51,230	52,543
NE 4	Administrative Assistant; Court Assistant; HR/Payroll Assistant, Maintenance Trainee	48,686	49,936	51,216	52,528	53,875	55,257
NE 5	Crime Analyst; Code Enforcement Officer; Customer Relations Supervisor; Exec. Assistant; Recreation Program Specialist; Management Assistant; Maintenance Worker; Permits Coordinator; Police Records Supervisor	52,436	53,782	55,160	56,573	58,025	59,513
NE 6	Accounting Clerk; Dispatcher; Mechanic; Assistant to the Prosecutor; Marketing/Communications Specialist	57,892	59,374	60,899	62,460	64,061	65,703
NE 7	Building Inspector I; Construction Inspector; HR Generalist; Deputy City Clerk/IT Laserfiche; Engineering Technician	63,514	65,144	66,814	68,527	70,284	72,087
NE 8	Building Inspector II; Crew Leader; Assistant Communications Director	69,334	71,113	72,935	74,806	76,725	78,691
NE 9	Data Systems Tech.; Plans Examiner	74,439	76,348	78,306	80,312	82,373	84,484
PA 1	Police Recruit	48,686	49,936	51,216	52,528	53,875	55,257
PD 1	Police Officer/Detective./Comm. Supervisor	67,486	68,819	71,572	74,434	77,411	80,507
PD 2	Police Corporal/Lead Detective	69,615	72,398	75,295	78,306	81,439	84,697
PD 3	Police Sergeant	90,560	93,730	97,069	100,408	103,921	106,000

<b>Step 7</b>	<b>Step 8</b>	<b>Step 9</b>	<b>Step 10</b>
41,401	42,463	43,552	45,337

48,421	49,664	50,937	53,025
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53,891	55,273	56,690	59,017
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56,673	58,127	59,618	62,063
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61,038	62,603	64,208	66,842
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67,389	69,115	70,888	73,796
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73,935	75,830	77,774	80,966
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80,710	82,778	84,901	88,385
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86,652	88,872	91,152	94,890
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56,673	58,127	59,618	61,146
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83,728	87,079	89,256	91,487
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88,085	91,607	93,898	96,244
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108,118	110,281	112,488	114,735
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*E- Exempt Employees*

*NE - Non-Exempt Employees*

*PA1 - Police Recruit*

*PD1 - Police Officer/Detective/*

*Communications Supervisor*

*PD2 - Police Corporal/Lead Detective*

*PD3 - Police Sergeant*

*T - Temporary/ Seasonal*

# Position Pay Plan

## Full Time Employees (continued)

Grade	Position	Minimum	Midpoint	Maximum
E 10	Social Worker	56,778	64,577	72,376
E 11	Court Administrator; Planner I; Communications Manager; Aquatics Supervisor	60,617	75,871	91,125
E 12	Planner II; Superintendent of Facilities; Superintendent of Parks; Superintendent of Recreation Facilities, Superintendent of Recreation Programs	66,914	83,629	100,344
E 13	City Planner; Deputy Building Commissioner; Project Manager; Engineer; Senior Accountant; Fleet Maintenance Supervisor	69,400	86,865	104,330
E 14	Assistant to City Administrator; Building Commissioner; City Clerk; Operations Manager	75,701	93,666	111,631
E 15	Assistant Director of Finance; IT Coordinator; HR Manager	83,316	101,381	119,447
E 16	Police Lieutenant	85,019	106,381	127,744
E 17	IT Manager; Police Captain	90,971	113,862	136,754
E 18	Deputy Police Chief; Director of Community Development; Director of Economic Development	97,338	121,833	146,328
E 19	Director of Finance; Director of Parks and Recreation	111,230	135,421	159,612
E 20	Chief of Police; Director of Public Works	119,016	143,272	167,528
E 21	City Administrator	164,146	187,173	210,201

# Position Pay Plan

## Appointed & Part-Time Positions

Position	Compensation
Municipal Judge	36,000/annual
Provisional Municipal Judge	500/session
Prosecutor	548/call docket 671/trial docket 148/hour (prep and special appearance)

Position	Minimum Hourly	Maximum Hourly
Part-Time	7.85	75

*The City Administrator is authorized to establish the specific salary for exempt employees which salaries shall not be less than the minimum set forth for their respective grade nor more than the maximum set forth in this Addendum. The salaries for City Administrator and City Clerk shall be set by the Mayor and Council in accordance with the respective ranges for these positions.*



Maryland Heights Parks and Recreation Department  
 2024 Starting Rates - Please refer to this list for hires for 2024

		Step A	Step B	Step C	Step D	Step E
T1	Training	\$ 14.50				
Rec 1	Camp Counselor	\$ 14.50	\$ 14.65	\$ 14.80	\$ 14.95	\$ 15.10
Rec 1	Play Center Attendant	\$ 14.50	\$ 14.65	\$ 14.80	\$ 14.95	\$ 15.10
AP 1	Slide Attendant	\$ 14.50	\$ 14.65	\$ 14.80	\$ 14.95	\$ 15.10
AP 1	Front Desk Cashier Attendant	\$ 14.50	\$ 14.65	\$ 14.80	\$ 14.95	\$ 15.10
AP 1	Concenssion Attendent	\$ 14.50	\$ 14.65	\$ 14.80	\$ 14.95	\$ 15.10
AP 1	Ground Crew	\$ 14.50	\$ 14.65	\$ 14.80	\$ 14.95	\$ 15.10
Rec 2	Lifeguard/Swim Instructor	\$ 15.25	\$ 15.40	\$ 15.55	\$ 15.70	\$ 15.85
Rec 2	Fitness Attendant	\$ 15.25	\$ 15.40	\$ 15.55	\$ 15.70	\$ 15.85
Rec 2	Special Event Assistant	\$ 15.25	\$ 15.40	\$ 15.55	\$ 15.70	\$ 15.85
AP 2	Lifeguard/Swim Instructor	\$ 15.25	\$ 15.40	\$ 15.55	\$ 15.70	\$ 15.85
Rec 3	Customer Relations Aide	\$ 16.00	\$ 16.15	\$ 16.30	\$ 16.45	\$ 16.60
Rec 3	Inclusion Assistant	\$ 16.00	\$ 16.15	\$ 16.30	\$ 16.45	\$ 16.60
Rec 3	Head Guard	\$ 16.00	\$ 16.15	\$ 16.30	\$ 16.45	\$ 16.60
Rec 3	Park Attendant	\$ 16.00	\$ 16.15	\$ 16.30	\$ 16.45	\$ 16.60
Rec 3	Senior Aide	\$ 16.00	\$ 16.15	\$ 16.30	\$ 16.45	\$ 16.60
Rec 3	Scorekeeper	\$ 16.00	\$ 16.15	\$ 16.30	\$ 16.45	\$ 16.60
AP 3	Lead Attendant	\$ 16.00	\$ 16.15	\$ 16.30	\$ 16.45	\$ 16.60
AP 3	Head Guard	\$ 16.00	\$ 16.15	\$ 16.30	\$ 16.45	\$ 16.60
AP 3	CR Aide/AP Front Desk Cashier	\$ 16.00	\$ 16.15	\$ 16.30	\$ 16.45	\$ 16.60
Rec 4	Camp Assistant Direcor	\$ 16.75	\$ 16.90	\$ 17.05	\$ 17.20	\$ 17.35
Rec 4	Preschool Leader	\$ 16.75	\$ 16.90	\$ 17.05	\$ 17.20	\$ 17.35
AP 4	Swim Lesson Coordinator/LGI	\$ 16.75	\$ 16.90	\$ 17.05	\$ 17.20	\$ 17.35
AP 4	Pool Assistant Manager	\$ 16.75	\$ 16.90	\$ 17.05	\$ 17.20	\$ 17.35
Rec 5	Program Director	\$ 17.50	\$ 17.65	\$ 17.80	\$ 17.95	\$ 18.10
Rec 5	Bus Driver	\$ 17.50	\$ 17.65	\$ 17.80	\$ 17.95	\$ 18.10
Rec 5	Building Supervisor	\$ 17.50	\$ 17.65	\$ 17.80	\$ 17.95	\$ 18.10
AP 6	Pool Manager	\$ 19.10	\$ 19.25	\$ 19.40	\$ 19.55	\$ 19.70
Rec 6	Custodial Aide	\$ 19.10	\$ 19.25	\$ 19.40	\$ 19.55	\$ 19.70
Rec 6	Maintenance Aide (PK)	\$ 19.10	\$ 19.25	\$ 19.40	\$ 19.55	\$ 19.70

starting pay based on activity and experience

PTO	Market Manager	\$25.00-\$35.00
PTO	Specialty Instructor	\$18.00-\$75.00
PTO	Personal Trainer	\$20.00-\$60.00
PTO	Sports Official	\$18.00-\$30.00
PTO	Private Swim Lesson	\$20.00-\$30.00

*City of Maryland Heights  
 Ordinance No. 2023-4836  
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# Background Data

## Demographic Data

### Population

1970:	17,617
1980:	26,413
1990:	25,440
2000:	25,756
2010:	27,472
2021:	28,141

### Number of Households

1970:	6,468
1980:	8,689
1990:	10,667
2000:	11,302
2010:	13,092
2021:	12,590

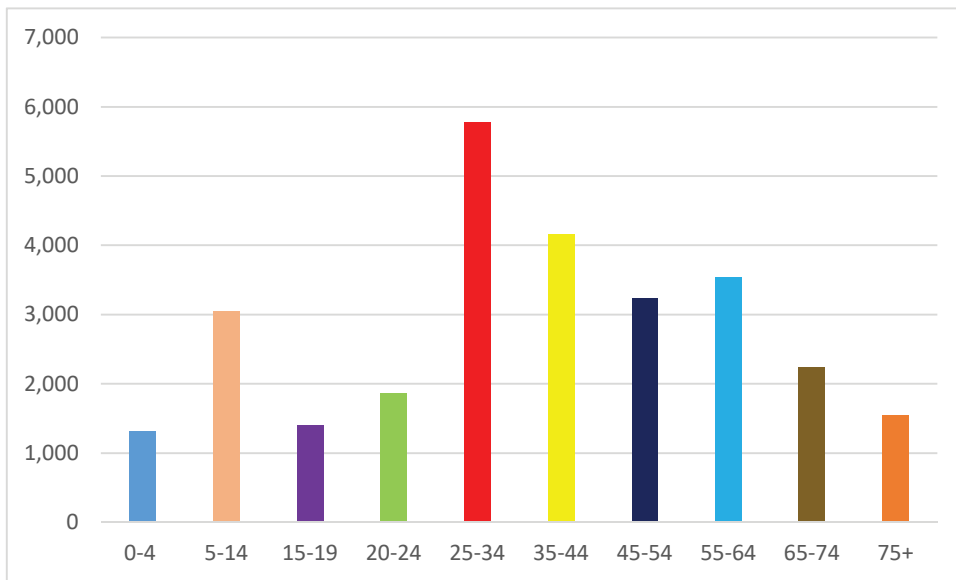
### Age Distribution (2021 estimate)

0-4 years	1,318
5-14	3,054
15-19	1,396
20-24	1,873
25-34	5,780
35-44	4,160
45-54	3,236
55-64	3,540
65-74	2,236
75+	1,584
Total	28,141

## Land Use

City land size:	23.42 square miles
Miles of city-maintained streets:	96.5
Percentage of land use by parcel	
Agricultural	18.1%
Recreational/Open Space	20.1%
Residential	18.3%
Commercial/Industrial	20.0%
Vacant Land	14.0%
Transportation and Utilities	7.1%
Institutional	2.4%
Total built commercial space:	20.7 million square feet
Total licensed businesses:	1,687

## Population Distribution by Age



People	Maryland Heights	U.S. (2021 estimate)
Median age	35.3	39.0
Male population	46.4%	49.6%
Female population	53.6%	50.4%

<b>Major Employers</b>	<b>Employed</b>
Spectrum Mid West LLC	2,094
Edward Jones	1,455
World Wide Technology	1,432
Magellan Health Services	1,350
United Healthcare of the Midwest	900
Graybar Electric Company, Inc.	690
Equifax Workforce Solutions	570
Hollywood Casino	559
Schnucks Markets, Inc.	515
Ranken Jordan Pediatric Bridge Hospital	500
Safety National Casualty Corporation	499
Elsevier, Inc.	477
Watlow Electric Manufacturing	470
Meridian Medical Technologies, Inc.	456
The Boeing Company	421
The Reliable Life Insurance Company	400
Enterprise Holdings, Inc.	400

### **Assessed Valuation (in dollars)**

2009 - 1,030,099,917	2017 - 1,073,420,572
2010 - 1,020,840,625	2018 - 1,054,934,380
2011 - 987,263,031	2019 - 1,146,483,170
2012 - 1,085,013,461	2020 - 1,161,666,200
2013 - 1,027,402,738	2021 - 1,197,817,196
2014 - 1,021,515,809	2022 - 1,220,821,450
2015 - 1,030,260,223	2023 - 1,173,757,456
2016 - 986,639,443	

# Debt Service & Bonds Schedules

## Community Center Debt Service Schedule

*As an issuer, the City of Maryland Heights' bond rating through S&P Global is BBB-.*

*In January 2015, the City issued certificates of participation, Series 2015 in the amount of \$15 million maturing in April 2035. The S&P Global's rating for the Community Center bonds is BB+.*

<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	705,000	271,856	976,856
2025	720,000	255,465	975,465
2026	740,000	237,755	977,755
2027	760,000	218,625	978,625
2028	780,000	198,020	978,020
2029	800,000	175,795	975,795
2030	825,000	151,920	976,920
2031	850,000	126,795	976,795
2032	875,000	100,701	975,701
2033	905,000	73,330	978,330
2034	930,000	44,771	974,771
2035	960,000	15,120	975,120
<b>TOTAL</b>	<b>\$9,850,000</b>	<b>\$1,870,153</b>	<b>\$11,720,153</b>

## Industrial Development Authority Revenue Bonds

*The IDA revenue bonds are unrated.*

<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	820,000	2,593,616	3,413,616
2025	925,000	2,554,634	3,479,634
2026-2029	4,895,000	9,723,727	14,618,727
2030-2034	7,435,000	10,704,155	18,139,155
2035-2039	9,440,000	8,599,563	18,039,563
2040-2044	12,080,000	5,905,149	17,985,149
2045-2049	17,265,000	2,481,775	19,746,775
<b>Total</b>	<b>\$52,860,000</b>	<b>42,562,619</b>	<b>95,422,619</b>

Issued in 2018, Industrial Revenue Bonds financed the construction of the St. Louis Community Ice Center. The Ice Center is accounted for in an Enterprise Fund, not included in the budget document. Pursuant to a financing agreement the governmental funds will, subject to annual appropriation, pay \$175,000 per year and backstop up to \$625,000 per year toward the debt service. These payments are included in the budget as transfers to the Ice Center Fund.

## Westport Plaza Tax Increment Financing Bonds

*The Westport Plaza TIF bonds are unrated.*

<i>Maturity</i>	<i>Principal</i>	<i>Interest</i>	<i>Fiscal Year 2024 Estimated Payments</i>	
<i>Year</i>	<i>Rate</i>			
2031	6,580,000	3.625%	Principal	600,000
2038	12,855,000	4.125%	Interest	2,000,000
<b>Total</b>	<b>\$19,435,000</b>		<b>Total</b>	<b>2,600,000</b>

Payments of principal and interest will be equal to available incremental revenues received each year.

# Glossary

## Terms Used in This Budget

**Account Number** - A numerical code identifying revenues and expenditures by fund, department, activity, type, and object.

**Accrual Basis** - The basis of accounting under which revenues are recorded when they are earned (whether or not cash is received) and expenditures are recorded when goods and services are received (whether or not cash is disbursed).

**Activity** - A specific and distinguishable service or effort of a departmental program.

**Advance** - A loan between funds for the purpose of providing budgetary resources on a temporary basis with the expectation of repayment.

**Amortize** - To gradually reduce (or pay) the cost or value of a debt or asset.

**Appropriation** - An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the budget.

**Assessed Valuation** - The value set on real estate or other property as a basis for levying a tax.

**Asset** - A resource which has monetary value and is owned or held by the city.

**Audit** - An examination made to determine whether the city's financial statements are presented fairly in accordance with GAAP.

**Balanced Budget** - A financial plan that appropriates funds no more than the total of all resources that are expected to be available for a specific period of time.

**Bond** - A contract to pay a specified sum of money (the principal or face value) at a specified future date or dates (maturity) plus interest paid at an agreed percentage of the principal. Maturity is usually longer than one year.

**Budget** - A comprehensive plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Capital** - An expenditure for a good that has an expected life of more than one year and the cost of which is in excess of \$5,000. Capital items include real property, office equipment, furnishings and vehicles.

**Capital Improvement Program (CIP)** - A five-year fiscal and planning device which provides a tool for monitoring all capital project costs, funding sources, impact on future operating costs, and departmental responsibilities. All capital improvements and major capital asset investments that have a total cost of over \$100,000 are included in the plan.

**Carryover** - That part of the fund balance which may be utilized as a source of funds in the current budget. (See "Fund Balance")

**Cash Reserves** - Unreserved, undesignated fund balances representing expendable available financial resources.

**Commodities** - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment and asphalt.

**Contingency** - An appropriation of funds to cover unforeseen circumstances that occur during the fiscal year such as flood emergencies, extraordinary snowstorms, etc. Also used to meet revenue shortfalls.

**Contractual Services** - An expenditure for services performed by private firms or other governmental agencies. Examples include legal services, utilities and insurance.

**Debt** - An obligation of the city resulting from the borrowing of money, including bonds and notes.

**Deficit** - The amount a specific fund's expenditures (including outgoing operating transfers) exceed revenues in a given year.

**Department** - The primary administrative unit in city operations. Each is directed by a department head. Departments are generally composed of divisions and programs that share a common purpose.

**Designated Fund Balance** - Management's intended use of available expendable financial resources in governmental funds reflecting future plans.

**Detail** - Explanations and/or calculations used to justify the budget request.

**Encumbrance** - Budget authority that is set aside when a purchase order or contract is approved.

**Enterprise Fund** - A propriety fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services similar to that of a private-sector business.

**Expenditure** - Current operating expenses requiring the present or future use of current assets or the incurrence of debt.

**Full-Time Equivalent (FTE)** - An employee position converted to the decimal equivalent of a full-time position based on 2080 hours per year.

**Fund** - A fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance** - The equity of a fund. Oftentimes incorrectly referred to as "surplus." Each fund begins the fiscal year with a positive or negative fund balance.

**GAAP** - Generally Accepted Accounting Principles, uniform minimum standards of state and local governmental accounting and financial reporting set by the Governmental Accounting Standards Board (GASB).

**Geographic Information System (GIS)** - A visualization technology, which provides a way to electronically plot data from a database onto a digital map. A GIS allows users to see a graphical representation of a database query on a map, or overlain on an aerial photo which is easier to interpret than raw data.

**Goal Met** - A goal status indicating a goal stated in the previous year's budget was accomplished as described.

**Governmental Fund** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities except those accounted for in proprietary or fiduciary funds.

**Grant** - A payment of money from one governmental unit to another for a specific service or program.

**In Progress** - A goal status indicating a goal stated in the previous year's budget has not yet been completed but is expected to be met by the close of the fiscal year.

**Incremental Revenues** - The increase of revenues from the base year of a specific redevelopment district.

**Line Item** - The uniform identifications of goods or services purchased; sub-unit of objects of expenditure. For example: salaries, postage, equipment rental.

**Not met** - A goal status indicating a goal stated in the previous year's budget has not been completed as described.

**Note** - A written promise to pay a specified amount to a specific person at a specific time, usually less than one year.

**Modified Accrual** - The basis of accounting under which revenues are recorded when they are earned (whether or not cash is received) and expenditures are recorded when goods and services are received (whether or not cash is disbursed).

**Object of Expenditure** - Category of items to be purchased. The unit of budgetary accountability and control (personnel services, contractual services, commodities, and capital).

**Ongoing** - A goal status indicating a goal stated in the previous year's budget requires continued action and has no foreseeable conclusion (i.e. goal of maintaining equivalent of one year's operating expenses in reserve does not receive a "Goal Met" status but rather an "Ongoing" status as it is continued from year to year).

**Operating Transfer** - A transfer of equity between funds as a means of paying for current year services provided by one fund to another. For example, the city's General Fund provides management services for capital improvements to the Stormwater and Capital Improvement Funds. Those funds transfer assets to the General Fund for their share of the cost.

**Personnel Services** - All costs associated with employee compensation. For example: salaries, pension, health insurance.

**Position** - A job title authorized by the city's classification plan and approved for funding by the budget.

**Program** - A budgetary unit that encompasses specific and distinguishable lines or work performed by an organizational unit. For example: Police Administration, Roads and Bridges, Central Services.

**Program Effectiveness Measures** - Qualitative and quantitative measures of work performed; used to determine how effective or efficient a program is in achieving its objectives.

**Revenue** - Sources of income financing the operations of the city. An increase in fund balance caused by an inflow of assets, usually cash.

**Skill based pay** - A remuneration system in which employees are paid wages on the basis of number of job skills they have acquired.

**Surplus** - The amount that a specific fund's revenues (and incoming operating transfers) exceeds expenditures in a given year.

**TIF** - Tax Increment Financing; a statutorily defined program to provide financial incentives to developers of blighted land using the net incremental taxes produced by new development to pay for public improvements in a designated district.

**Transfer** - A movement of monies from one fund, department, activity, or account to another. This includes budgetary funds and/or movement of assets. (See “Operating Transfer” and “Advances”)

**Undesignated Fund Balance** - Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. designations).

**Unencumbered Funds** - That portion of a budgeted fund which is not expended or encumbered.

**User Charge** - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Withdrawn** - A goal status which indicates the goal was nullified at some point during the previous budget year.



# Frequently Used Abbreviations & Acronyms

**3CMA**

City-County Communications & Marketing Association

**APA**

American Planning Association

**APCO**

Association of Public Safety Communications Officials

**APWA**

American Public Works Association

**ASLA**

American Society of Landscape Architects

**BLR**

Business and Legal Resources

**BOCA**

Building Officials & Code Association

**CAFR**

Comprehensive Annual Financial Report

**CALEA**

Commission on Accreditation of Law Enforcement Agencies

**CDBG**

Community Development Block Grant

**CIP**

Capital Improvement Plan

**COVID-19**

2019 Novel Corona Virus Disease

**DARE**

Drug & Alcohol Resistance Education

**FBI**

Federal Bureau of Investigation

**FBINA**

Federal Bureau of Investigation National Academy

**FEMA**

Federal Emergency Management Association

**GASB**

Governmental Accounting Standards Board

**GFOA**

Government Finance Officers Association of the U.S. & Canada

**GIS**

Geographic Information System

**IACP**

International Association of Chiefs of Police

**IALEFI**

International Association of Law Enforcement Firearms Instructors

**ICMA**

International City/County Management Association

**ICSC**

International Council of Shopping Centers

**IEDC**

International Economic Development Council

**IFMA**

International Facility Management Association

**IHIA**

International Homicide Investigators Association

**IIMC**

International Institute of Municipal Clerks

**LEIU**

Law Enforcement Intelligence Unit

**LETSAC**

Law Enforcement Traffic Safety Advisory Council

**MABOI**

Missouri Association of Building Officials & Inspectors

**MEDC**

Missouri Economic Development Council

**MEDFA**

Missouri Economic Development Financing Association

**MML**

Missouri Municipal League

**MPCA**

Missouri Police Chiefs Association

**MPRA**

Missouri Parks & Recreation Association

**MSHP**

Missouri State Highway Patrol

**NAEIR**

National Association for the Exchange of Industrial Resources

**NAC**

National Association of Concessionaires

**NAPWDA**

North American Police Work Dog Association

**NENA**

National Emergency Number Association

**NLC**

National League of Cities

**NRPA**

National Recreation & Park Association

**OPEB**

Other Postemployment Benefits

**PAFR**

Popular Annual Financial Report

**PRIMA**

Public Risk Insurance Management Association

**PRSA**

Public Relations Society of America

**REJIS**

Regional Justice Information System

**RSMo**

Revised Statutes of the State of Missouri

**SAFE**

Selected Areas for Enforcement

**SEMA**

State Emergency Management Association

**SLACMA**

St. Louis Area City/County Management Association

**SRO**

School Resource Officer

**TIF**

Tax Increment Financing

**UCPS**

University Center for Public Safety

**UMSL**

University of Missouri — St. Louis

**VLT**

Video Lottery Terminal



# Capital Improvement Program