



WHERE COMMUNITY AND SPIRIT MEET®

CITY OF KIRKWOOD

**OPERATING BUDGETS
ADOPTED 03/30/2023**

FISCAL YEAR 2023/2024

**CAPITAL BUDGETS
Five Year Capital Plans**

FISCAL YEARS 2023/24 – 2027/28

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CITY OF KIRKWOOD, MISSOURI

CITY OFFICIALS

MAYOR

Timothy Griffin

COUNCIL MEMBERS

Maggie Duwe

Liz Gibbons

Nancy Luetzow

Bob Sears

Wallace Ward

Mark Zimmer

COUNCIL STAFF

Laurie Asche

City Clerk

ADMINISTRATION

Russell Hawes

Chief Administrative Officer

David Weidler

Asst. Chief Administrative Officer

Katherine Hessel

Communications Manager

DEPARTMENT HEADS

Sandra Stephens

Finance Director

Sara Foan-Oliver

Procurement Director

Kevin Campe

Information Systems Director

Brian Murphy

Police Chief

James Silvernail

Fire Chief

Mark Petty

Electric Director

Bill Bensing

Public Services Director

Jonathan Raiche

Planning and Development Director

Kyle Henke

Parks and Recreation Director

CITY COUNCIL
 Mayor Timothy Griffin
 Council Members
 Maggie Duwe, Liz Gibbons, Nancy Luetzow, Bob
 Sears, Wallace Ward, & Mark Zimmer

MUNICIPAL JUDGE
 Stephen O'Brien

**BOARDS &
 COMMISSIONS**

CITY ATTORNEY
 John Hessel

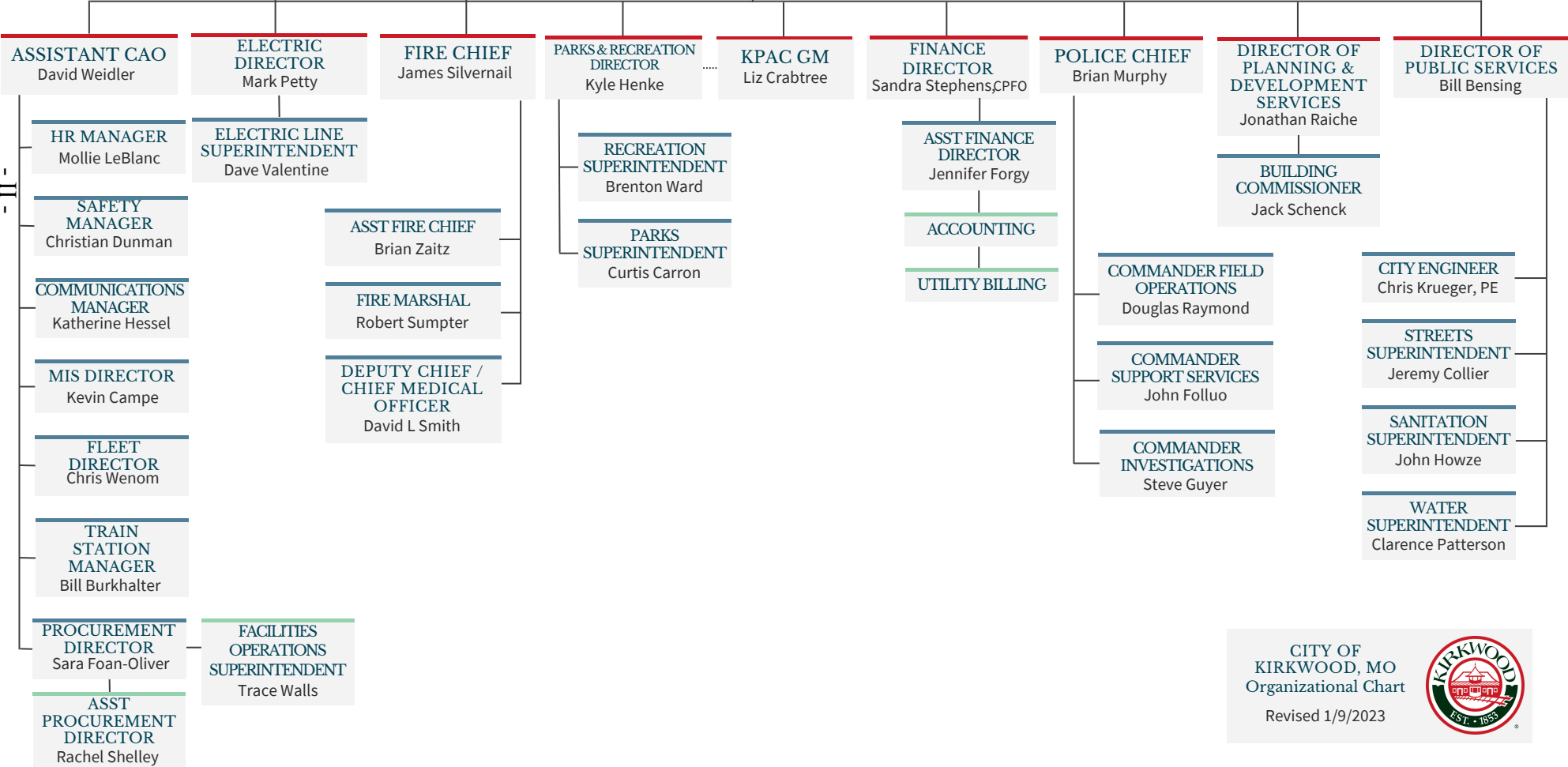
CITY CLERK
 Laurie Asche, CMC/MRCC

**MUNICIPAL COURT
 CLERK**
 Christine Lanfersieck

**CHIEF ADMINISTRATIVE
 OFFICER**
 Russell B Hawes

PROSECUTING ATTORNEY
 Ryan Harding

DEPUTY CITY CLERK
 TBD



**Section I
Strategic Plan and
Budget Message**

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**KIRKWOOD
MISSOURI**

STRATEGIC PLAN

March 11, 2022

ACKNOWLEDGEMENTS

Mayor Tim Griffin

COUNCIL MEMBERS

Maggie Duwe

Liz Gibbons

Bob Sears

Wallace Ward

Kara Wurtz

Mark Zimmer

STAFF

Russ Hawes, Chief Administrative Officer

David Weidler, Assistant Chief Administrative Officer

Laurie Asche, City Clerk

Bill Bensing, Public Services Director

Freddy Doss, Communications Manager

Kyle Henke, Parks and Recreation Director

Mollie LeBlanc, Human Resources Manager

Sara Foan-Oliver, Procurement Director

Brian Murphy, Police Chief

Mark Petty, Electric Director

Jonathan Raiche, Planning and Development Services Director

James Silvernail, Fire Chief

Sandy Stephens, Finance Director



VISION

**Kirkwood will be a livable, connected community with heart.
Our strong neighborhoods, historic charm, and vibrant businesses attract residents and visitors. Love of community keeps people here.**

A city for people.

Relationships and people are what make a set of buildings and streets a place. Life is what happens between the buildings. City government can play a role in connecting people physically and socially.

How we live matters.

We can easily connect to places and people without a lot of time spent in the car. There are desirable places to be and things to do throughout our community.

All are welcome.

Diversity is celebrated. Inclusion is actively sought.

VALUES

We serve the community.

We provide services of the highest quality. Our customer-service exceeds expectations. Our interactions with the public are respectful, professional, and demonstrate our commitment to public service. We keep the community safe.

We act with integrity.

We are honest, ethical, and transparent in everything we do and deeply respect the public's trust in us.

We innovate to shape our future.

We honor our community's historic past and build upon it for the future, proactively adapting to meet today's challenges.

We put people first.

We care about people and their well-being. We consider how decisions directly and indirectly impact our residents, businesses, and employees.

We embrace inclusion.

We work intentionally to foster a culture within city government and within our community that encourages collaboration, flexibility, and fairness to enable everyone to contribute to their full potential.

We are good stewards.

We prudently and efficiently manage financial and human resources while promoting a sustainable environment.

We value City of Kirkwood employees.

We appreciate and respect our city employees. We recognize their knowledge, their experience, and their commitment to service.



Strategic Plan Framework

VISION

ECONOMIC VITALITY

Goal 1:

Kirkwood will use its unique attractions to catalyze development that adds to the quality of life for residents and attracts visitors.

Objective 1 Promote commercial development in appropriate areas

STRATEGY	A	Promote redevelopment around the Performing Arts Center
	B	Continue to monitor vacant property Downtown and promote it to potential buyers
	C	Promote quality development along principle arterials (Big Bend, Kirkwood Road, Manchester)
	D	Monitor infrastructure to ensure accommodation of future growth

Objective 2 Promote the City as a tourist destination

STRATEGY	A	Use restoration of Train Station as a means to promote tourism
	B	Implement more place-making (fountains, streetscape, seating areas, public art) Downtown
	C	Attract more people to Downtown through events, especially encouraging evening activity
	D	Expand and develop wayfinding system

Objective 3 Continue to implement the Downtown Master Plan

STRATEGY	A	Attract Downtown hotel
	B	Require KirkWalk and other pedestrian and place-making features from the Downtown Master Plan in private development
	C	Continue to encourage mixed-use development Downtown

GOVERNANCE AND CIVIC ENGAGEMENT

Goal 2:

With ethics and integrity, the City of Kirkwood will provide professional services to citizens at a reasonable price and engage the community in decision-making.

Objective 1 Enhance the capacity of city staff to serve the organization and improve their own careers.

STRATEGY	A	Attract and retain top municipal employees through competitive pay and benefits and a great work environment
	B	Identify specific action steps to attract diversity and be inclusive
	C	Establish new opportunities for cross-departmental cooperation and communication
	D	Pursue enhanced retirement benefit program
	E	Provide training opportunities to build organizational capacity and offer employees paths to advancement
	F	Retain institutional knowledge and promote knowledge transfer within departments

Objective 2 Invest in technology to improve efficiency.

STRATEGY	A	Provide assessment of current business practices in the development of specifications for new technology implementations
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Objective 3 Collaborate with the community and regional partners.

STRATEGY	A	Strengthen and develop regional partnerships to represent Kirkwood's interests
	B	Communicate and engage with residents proactively on critical issues
	C	Maintain utility rates that keep up with market costs and maintain service levels

Kirkwood will be a livable, connected community with heart.

Our strong neighborhoods, historic charm, and vibrant businesses attract residents and visitors.
Love of community keeps people here.

QUALITY OF LIFE

Goal 3:

Kirkwood will be a place where people can enjoy life - a walkable and safe community with housing options for all stages of life that supports connections between people and places.

Objective 1 Strengthen social and physical connections

STRATEGY	A	Continue to invest in public safety to ensure safety of Kirkwood residents and businesses
	B	Continue to implement the City's Pedestrian and Bicycle Plan
	C	Adopt and implement a Vision Zero Action Plan for all users in all modes of transportation
	D	Pursue community center renovations to enhance function and appearance
	E	Host events for all ages and interests that bring the community together; include options that offer multi-cultural and diverse experiences
	F	Protect Kirkwood's tree canopy

Objective 2 Encourage quality housing options for all (varying cost, size, location, building type)

STRATEGY	A	Encourage missing middle housing to provide range of opportunity, diversity, and appropriate density
	B	Develop an attainable housing plan
	C	Encourage housing density in appropriate locations
	D	Continue to monitor residential Architectural Design Standards to ensure consideration of architectural context

ENVIRONMENTAL STEWARDSHIP

Goal 4:

Kirkwood will mitigate climate change by making environmentally-focused decisions.

Objective 1 Reduce the City's carbon footprint and contribute to energy independence

STRATEGY	A	Transition the City's fleet to electric vehicles
	B	Evaluate city vehicle routing for fuel efficiency
	C	Explore alternative energy sources and costs
	D	Expand installation of charging stations for electric vehicles Downtown
	E	Encourage use of alternative transportation

Objective 2 Pursue energy efficient building methods

STRATEGY	A	Review updated IBC Energy codes and consider adoption
	B	Consider green design aspects for building improvements in all City facility projects



ECONOMIC VITALITY

Goal 1:

Kirkwood will use its unique attractions to catalyze development that adds to the quality of life for residents and attracts visitors.

Objective 1

Promote commercial development in appropriate areas

Strategy A

Promote redevelopment around the Performing Arts Center

Strategy B

Continue to monitor vacant property Downtown and promote it to potential buyers

Strategy C

Promote quality development along principle arterials (Big Bend, Kirkwood Road, Manchester)

Strategy D

Monitor infrastructure to ensure accommodation of future growth

Objective 2

Promote the City as a tourist destination

Strategy A

Use restoration of Train Station as a means to promote tourism

Strategy B

Implement more place-making (fountains, streetscape, seating areas, public art) Downtown

Strategy C

Attract more people to Downtown through events, especially encouraging evening activity

Strategy D

Expand and develop wayfinding system

Objective 3

Continue to implement the Downtown Master Plan

Strategy A

Attract Downtown hotel

Strategy B

Require KirkWalk and other pedestrian and place-making features from the Downtown Master Plan in private development

Strategy C

Continue to encourage mixed-use development Downtown

Objective 1

Promote commercial development in appropriate areas

A Strategy

Promote redevelopment around the Performing Arts Center

Assigned to: Director of Public Services and Director of Planning and Development Services

Action	Why	Year
Develop a Request for Proposal (RFP) to provide a complete market analysis and feasibility study of all potential redevelopment opportunities for the KPAC immediate environs.	With the completion of the Performing Arts Center the Public Works Facility is apt for redevelopment into a higher and better use for economic development.	FY 24

Metrics: RFP is developed and issued, results evaluated and potential developer selected

B Strategy

Continue to monitor vacant property Downtown and promote it to potential buyers

Assigned to: Director of Planning and Development Services in partnership with the Special Business District (SBD) and Chamber of Commerce

Action	Why	Year
The SBD will continue to list available properties provided to them on their website. The City will investigate increasing the current Choose Kirkwood website to include an auto-generated property listing rather than relying on brokers to add their listings.	To help promote the active atmosphere desired.	FY 24

Metrics: Verify continued listing of downtown properties on SBD website. Solicit information from existing website provider on option for auto-generated property listings

C Strategy

Promote quality development along principle arterials (Big Bend, Kirkwood Road, Manchester)

Assigned to: Director of Planning and Development Services

Action	Why	Year
Use the results of the city's existing commercial market analyses (Downtown, Kirkwood Rd/Big Bend Blvd) to advocate for appropriate development that enhances the downtown experience and diversity in offerings in these areas. Develop an RFP for a similar commercial market analysis for the Manchester Road corridor.	To encourage appropriate economic vitality.	FY 27

Metrics: Monitoring redevelopment along these corridors and the completion of additional market analysis as needed

Action	Why	Year
Work with the Kirkwood Special Business District and property owners to provide a downtown business development plan.	To optimize retail space downtown for attracting patrons and enhancing the downtown experience.	Ongoing

Metrics: Completion of a downtown business development plan

D Strategy

Monitor infrastructure to ensure accommodation of future growth.

Assigned to: Director of Public Services

Action	Why	Year
Contract with a professional engineering firm specializing in potable water distribution systems.	The City has accomplished several goals outlined from the 2014 Water Master Plan. With these improvements in place the distribution system model should be updated to identify system strengths and weaknesses.	FY 24

Metrics: Completion of an updated Water Master Plan and the annual recording of recommended upgrades to the distribution system and facilities

Objective 2

Promote the City as a tourist destination

A Strategy Use restoration of Train Station as a means to promote tourism

Assigned to: Director of Planning and Development Services and Communications Manager

Action	Why	Year
Create promotional materials and communications incorporating the usefulness of the Amtrak connectivity.	To increase the knowledge of statewide transportation availability in Kirkwood and increase patronage of local businesses.	FY26 / FY27

Metrics: Increased ridership

B Strategy Implement more place-making (fountains, streetscape, seating areas, public art) Downtown

Assigned to: Director of Planning, Development Services and Superintendent of Facility Operations

Action	Why	Year
Require said features in private developments when possible. Evaluate opportunities on city-owned properties.	To increase a sense-of-place downtown.	Ongoing

Metrics: The number of place-making facilities constructed

C Strategy Attract more people to Downtown through events, especially encouraging evening activity

Assigned to: Director of Planning and Development Services and Communications Manager

Action	Why	Year
Optimize connectivity between Kirkwood Performing Arts Center and downtown Kirkwood through the creation of promotional material and communications displaying the charm of the Kirkwood Performing Arts Center and downtown business district.	To increase statewide awareness of the Kirkwood business corridor and to encourage patronage of local establishments, tourism, and appropriate development.	Ongoing

Metrics: Business patronage, new development

D Strategy Expand and develop wayfinding system

Assigned to: Director of Public Services, Director of Planning and Development Services, and Kirkwood Special Business District

Action	Why	Year
Develop a plan to help guide the City through the process of developing a broad wayfinding system.	Wayfinding helps visitors navigate the City and can direct people to important buildings, parks, historic sites, and more. A wayfinding plan would analyze and indicate appropriate location for signs, sign type, and design. By creating uniform, distinct signage, wayfinding can improve the City's appearance and enhance the City's identity.	FY23 Planning FY24 Implementation

Metrics: Completion of planning document and installation of wayfinding signage

Objective 3

Continue to implement the Downtown Master Plan

A Strategy

Attract Downtown Hotel

Assigned to: Director of Planning and Development Services

Action	Why	Year
Use the results of the downtown commercial market analysis to advocate for the development of a hotel with developers and property owners.	To increase tourism and drive economic activity downtown.	FY26

Metrics: Receiving a proposal and/or application for the development of a downtown hotel

B Strategy

Require KirkWalk and other pedestrian and place-making features from the Downtown Master Plan in private development

Assigned to: Director of Planning Development Services

Action	Why	Year
Approach the recommended KirkWalk and other pedestrian features as required pedestrian facilities for downtown developments	To increase pedestrian activity and safety.	Ongoing

Metrics: The number of private developments that incorporate these features

C Strategy

Continue to encourage mixed-use development Downtown

Assigned to: Director of Planning and Development Services

Action	Why	Year
Educate developers, property owners, and residents about opportunities in the Downtown Master Plan.	To increase housing opportunities Downtown and provide additional customer base for businesses.	Ongoing

Metrics: The number of mixed-use developments proposed and approved by the City

GOVERNANCE AND CIVIC ENGAGEMENT

Goal 2:

With ethics and integrity, the City of Kirkwood will provide professional services to citizens at a reasonable price and engage the community in decision-making.

Objective 1

Enhance the capacity of city staff to serve the organization and improve their own careers.

Strategy A

Attract and retain top municipal employees through competitive pay and benefits and a great work environment

Strategy B

Identify specific action steps to attract diversity and be inclusive

Strategy C

Establish new opportunities for cross-departmental cooperation and communication

Strategy D

Pursue enhanced retirement benefit program

Strategy E

Provide training opportunities to build organizational capacity and offer employees paths to advancement

Strategy F

Retain institutional knowledge and promote knowledge transfer within departments

Objective 2

Invest in technology to improve efficiency.

Strategy A

Provide assessment of current business practices in the development of specifications for new technology implementations

Objective 3

Collaborate with the community and regional partners.

Strategy A

Strengthen and develop regional partnerships to represent Kirkwood's interests

Strategy B

Communicate and engage with residents proactively on critical issues

Strategy C

Maintain utility rates that keep up with market costs and maintain service levels

Objective 1

Enhance the capacity of city staff to serve the organization and improve their own careers.

A Strategy

Attract and retain top municipal employees through competitive pay and benefits and a great work environment

Assigned to: ACAO and HR Manager

Action	Why	Year
Utilize comprehensive salary studies to ensure salaries are competitive within the region.	To retain existing employees and position the City of Kirkwood competitively in the current labor market.	Ongoing

Metrics: Reduced attrition rate

Assigned to: HR Manager supported by ACAO

Action	Why	Year
Investigate ways to encourage and incorporate feedback loops in the employee communication process.	To improve employee satisfaction and foster a positive employment environment.	Ongoing

Metrics: Increased employee satisfaction rate and reduced attrition rate

B Strategy

Identify specific action steps to attract diversity and be inclusive

Assigned to: HR Manager supported by ACAO and Communications Manager

Action	Why	Year
Conduct internal review of current recruitment and interview processes with a focus on diversity.	To improve the diversity in City employment in order to capitalize on alternate perspectives in service delivery.	FY25

Metrics: Increased employee diversity

Action	Why	Year
Provide diversity and inclusion training to supervisors and managers.	To train supervisors and managers how to capitalize on alternate perspectives to promote improved service delivery.	Ongoing

Metrics: Increased employee retention rates

C Strategy

Establish new opportunities for cross-departmental cooperation and communication

Assigned to: CAO, ACAO, and HR Manager supported by Communications Manager

Action	Why	Year
Implement Team Kirkwood initiative to encourage cross departmental interaction.	To improve cross departmental connectivity and the sharing of information amongst all members of the organization.	Ongoing

Metrics:

D Strategy

Pursue enhanced retirement benefit program.

Assigned to: HR Manager supported by ACAO

Action	Why	Year
Evaluate retirement benefit options and make recommendations for improvements.	To improve employee recruitment and retention	FY23

Metrics: Increased employee satisfaction rate and reduced attrition rate

Objective 1

Enhance the capacity of city staff to serve the organization and improve their own careers.

E Strategy Provide training opportunities to build organizational capacity and offer employees paths to advancement.

Assigned to: HR Manager

Action	Why	Year
Develop a comprehensive training plan that addresses citywide compliance training, supervisory and leadership training and development of interpersonal skills.	To improve cross departmental connectivity and the sharing of information amongst all members of the organization.	FY24

Metrics: Course completion rate, retention rate

F Strategy Retain institutional knowledge and promote knowledge transfer within departments

Assigned to: CAO, ACAO, and Department Heads

Action	Why	Year
Develop succession plans for key positions.	To improve long term knowledge retention and create smooth transitions in employee staff at the point of retirement.	Ongoing

Metrics:

Objective 2

Invest in technology to improve efficiency.

A Strategy Provide assessment of current business practices in the development of specifications for new technology implementations.

Assigned to: Department Heads

Action	Why	Year
Replace current Enterprise Resource Planning System to improve work flow efficiency for City services.	A new Enterprise Resource Planning System can reduce redundancies and improved workflows and work order process to allow real-time or near time updates for active work being done in the field, while reducing time spent in administrative workflows for office employees.	FY24

Metrics: Completion of migration to new ERP system.

Assigned to: Police Chief supported by Fire Chief and MIS Director

Action	Why	Year
Replace current Computer Aided Dispatching System to improve efficiency and communications in dispatch operations.	New Computer Aided Dispatching software can reduce redundancies and improved dispatched functionality in handling large call volumes for Police and Fire operations.	FY23

Metrics: Completion of migration to new CAD system

Objective 3

Collaborate with the community and regional partners.

A Strategy Strengthen and develop regional partnerships to represent Kirkwood’s interests.

Assigned to: CAO, ACAO, and Department Heads

Action	Why	Year
Continue to engage surrounding government entities, non-profits and businesses to promote partnerships and programs that create a positive impact on the City of Kirkwood’s residents.	To improve the City’s capacity to support the residents of Kirkwood through additional offerings.	Ongoing

Metrics:

Action	Why	Year
Research and apply cost benefit models that identify economies of scale for extra jurisdictional agreements.	To capitalize on the economies of scale provided by the City of Kirkwood’s current structure.	Ongoing

Metrics:

Action	Why	Year
Develop internal business plans for future extra jurisdictional agreements.	To improve the City’s ability to respond to future opportunities for extra jurisdictional agreements.	Ongoing

Metrics: Creation of business plans

B Strategy Communicate and engage with residents proactively on critical issues

Assigned to: CAO, ACAO, Finance Director, and Communications Manager

Action	Why	Year
Review current communication strategies and implement new methods to improve critical content delivery, such as financial and strategic plan dashboards.	To provide transparent information on city issues and finances that is accessible and user friendly, promoting citizen engagement and trust in local government.	Ongoing

Metrics: Implementation of new communication strategies

C Strategy Maintain utility rates that keep up with market costs and maintain service levels.

Assigned to: Director of Public Services and Electric Director

Action	Why	Year
Perform rate analysis and cost-of-service studies for the enterprise funds consisting of electric, sanitation and water.	Rate analysis and cost-of-service studies can quantify rates needed to maintain reliable and fiscally sustainable enterprise funds.	FY24

Metrics: Completion of rate analysis and cost-of-service study compared to market rates

QUALITY OF LIFE

Goal 3:

Kirkwood will be a place where people can enjoy life – a walkable and safe community with housing options for all stages of life that supports connections between people and places.

Objective 1

Strengthen social and physical connections

Strategy A

Continue to invest in public safety to ensure safety of Kirkwood residents and businesses

Strategy B

Continue to implement the City's Pedestrian and Bicycle Plan

Strategy C

Adopt and implement a Vision Zero Action Plan for all users in all modes of transportation

Strategy D

Pursue community center renovations to enhance function and appearance

Strategy E

Host events for all ages and interests that bring the community together; include options that offer multi-cultural and diverse experiences

Strategy F

Protect Kirkwood's tree canopy

Objective 2

Encourage quality housing options for all (varying cost, size, location, building type)

Strategy A

Encourage missing middle housing to provide range of opportunity, diversity, and appropriate density

Strategy B

Develop an attainable housing plan

Strategy C

Encourage housing density in appropriate locations

Strategy D

Continue to monitor residential Architectural Design standards to ensure proper consideration of architectural context



Objective 1

Strengthen social and physical connections

A Strategy

Continue to invest in public safety to ensure safety of Kirkwood residents and businesses

Assigned to: Police Chief, supported by Fire Chief, MIS Director, and Procurement Director

Action	Why	Year
Improve efficiency of dispatch operations through implementation of new Computer Aided Dispatching Technology and facility improvements.	New facility improvements and Computer Aided Dispatching software can improve the functionality of the department, resulting in better response to the City's residents.	FY25

Metrics: Successful implementation of Computer Aided Dispatching software and facility improvements

B Strategy

Continue to implement the City's Pedestrian and Bicycle Plan

Assigned to: Director of Public Services and Director of Planning and Development Services

Action	Why	Year
Inventory and update Kirkwood's 2015 Pedestrian and Bicycle Plan.	The inventory can be used to indicate progress towards implementing the 2015 plan and to identify weakness of the plan and/or plan revisions based on changing priorities.	FY24

Metrics: Compare miles of bicycle routes and pedestrian routes completed vs. planned

C Strategy

Adopt and implement a Vision Zero Action Plan for all users in all modes of transportation

Assigned to: Director of Public Services and Director of Planning and Development Services

Action	Why	Year
Approve a Vision Zero Action Plan and implement it during the design of new infrastructure improvements.	To improve the overall safety of Kirkwood's transportation systems for all users.	Ongoing

Metrics: Decreased crashes and fatalities

D Strategy

Pursue community center renovations to enhance function and appearance

Assigned to: Director of Parks and Recreation

Action	Why	Year
Review current options for Community Center improvement and construct new improvements.	To improve the experience of residents at the community center and create a long term solution for the facility's deteriorating condition.	FY26

Metrics: New offerings, renovated spaces, increased usage, and new revenues derived at the community center

Objective 1

Strengthen social and physical connections

E Strategy

Host events for all ages and interests that bring the community together; include options that offer multi-cultural and diverse experiences

Assigned to: Department Heads

Action	Why	Year
Develop partnerships with area businesses and organizations; seek outreach opportunities to highlight City departments, creating positive exposure and promoting community inclusion.	To create a sense of community throughout Kirkwood and improve the City's response to residents.	Ongoing

Metrics: Attendance at community events supporting partnerships between City Departments and businesses or organizations

Assigned to: KPAC General Manager and CAO

Action	Why	Year
Provide diverse offerings at the Kirkwood Performing Arts Center that have appeal to all demographics.	To provide diverse offerings to the residents of Kirkwood and build upon our sense of community.	Ongoing

Metrics: Diverse offerings at KPAC

F Strategy

Protect Kirkwood's tree canopy

Assigned to: Director of Public Services, Electric Director, and Urban Forester

Action	Why	Year
Develop a comprehensive Urban Forest Master Plan to regulate tree maintenance, protection and tree planting that will support the City's Tree Ordinance.	Implementing a comprehensive Master Plan is needed to protect and manage the City's urban forest for which it is known.	FY24

Metrics: The management and protection of the urban forest may not show results for several years. However, success of the plan can be evaluated with the implementation of each task listed in the plan.

Objective 2

Encourage quality housing options for all (varying cost, size, location, building type)

A Strategy

Encourage missing middle housing to provide range of opportunity, diversity, and appropriate density

Assigned to: Director of Planning and Development Services

Action	Why	Year
Monitor the recent zoning code changes that were intended to promote opportunities for missing middle housing and promote these opportunities to property owners/developers.	To increase housing opportunity and choice.	Ongoing

Metrics: The number of missing middle housing developments that occur

B Strategy

Develop an attainable housing plan

Assigned to: Director of Planning and Development Services

Action	Why	Year
Solicit for a consultant that can develop an analysis of the current housing situation and provide recommendations for fostering what the community considers to be attainable housing.	To increase housing opportunity for a diverse group of residents and future residents.	FY23

Metrics: Completion of an attainable housing plan

C Strategy

Encourage housing density in appropriate locations

Assigned to: Director of Planning and Development Services

Action	Why	Year
Monitor the recent zoning code changes that were intended to allow increased density downtown and by adding the new R-MM District. Promote these opportunities to property owners/developers.	To increase housing opportunity downtown.	Ongoing

Metrics: The increase in housing units from new developments

D Strategy

Continue to monitor residential Architectural Design Standards to ensure consideration of architectural context

Assigned to: Director of Planning and Development Services

Action	Why	Year
Monitor the recent zoning code changes regarding Architectural Design Standards.	To ensure appropriate infill residential development.	Ongoing

Metrics: Feedback from the Architectural Review Board and City Council regarding standards

ENVIRONMENTAL STEWARDSHIP

Goal 4:

Kirkwood will mitigate climate change by making environmentally-focused decisions.

Objective 1

Reduce the City's carbon footprint and contribute to energy independence

Strategy A

Transition the City's fleet to electric vehicles

Strategy B

Evaluate city vehicle routing for fuel efficiency

Strategy C

Explore alternative energy sources and costs

Strategy D

Expand installation of charging stations for electric vehicles Downtown

Strategy E

Encourage use of alternative transportation

Objective 2

Pursue energy efficient building methods

Strategy A

Review updated IBC Energy codes and consider adoption

Strategy B

Consider green design aspects for building improvements in all City facility projects



Objective 1

Reduce the City's carbon footprint and contribute to energy independence

A Strategy Transition the City's fleet to electric vehicles.

Assigned to: Fleet Director and Electric Director

Action	Why	Year
Replace light-duty vehicles within the city's fleet with electric vehicles as new vehicles are acquired and investigate opportunities to integrate electric vehicles for City trucks and heavy equipment.	To reduce the carbon footprint of the City's fleet and total cost of ownership.	FY23

Metrics: Number of electric vehicles as percentage of fleet

Action	Why	Year
Plan for and install electric vehicle charging stations at City Building locations.	To support the transition of the City's fleet to electric vehicles.	FY23

Metrics: Installation of new charging stations

B Strategy Evaluate city vehicle routing for fuel efficiency

Assigned to: Director of Public Services and Sanitation Superintendent

Action	Why	Year
Install and implement a GPS tracking system along with a route optimizer program.	Improve driver safety and productivity; reduce fuel spending, maximize utilization, decrease wear and tear on City-owned assets, thereby increasing the effectiveness of our services to residents, all while reducing expenditures.	FY22

Metrics: Productivity, fuel usage, maintenance cost, and safety incident reduction or elimination

C Strategy Explore alternative energy sources and costs

Assigned to: Electric Director

Action	Why	Year
Evaluate the addition of alternative energy sources to add to our power portfolio.	To improve overall cost and offset dependency on individual means of power generation.	Ongoing

Metrics: Percentage of power portfolio dedicated to alternative energy

D Strategy Expand installation of charging stations for electric vehicles Downtown

Assigned to: Electric Director

Action	Why	Year
Evaluate the installation of EV charging stations in the Downtown area.	To increase the number of charging stations in order to provide the amenity and reduce range anxiety.	FY25

Metrics: Number of stations and charging capacity

E Strategy Encourage use of alternative transportation

Assigned to: Director of Public Services, Director of Planning and Development Services and Electric Director

Action	Why	Year
Develop a multi-modal transportation plan that promotes an integrated system of walking, biking, transit, auto and other forms of transportation designed to effectively support mobility and access throughout the City.	To provide alternative modes of transportation encouraging healthier travel, social interaction and commerce for more vibrant neighborhoods and a more livable community.	FY24

Metrics: Creation of a multimodal transportation plan

Objective 2

Pursue energy efficient building methods

A Strategy Review updated IBC Energy codes and consider adoption

Assigned to: Director of Planning and Development Services and Building Commissioner

Action	Why	Year
Review and evaluate the most recent IBC Energy Codes.	To pursue more environmentally sustainable building practices.	FY24

Metrics: The creation of a staff recommendation to City Council on what energy codes should be considered

B Strategy Consider green design aspects for building improvements in all City facility projects

Assigned to: Director of Procurement and Facilities Superintendent

Action	Why	Year
Review opportunities for each major facility project to determine the effect and cost of green design aspects during the design phase of the improvements.	To pursue more environmentally conscience building practices.	Ongoing

Metrics: Lower energy consumption



KIRKWOOD MISSOURI





The Kirkwood Performing Arts Center (KPAC) was completed in 2020 with a grand-opening in 2021. It is home to STAGES St. Louis and over a half dozen regional arts partners. The KPAC is a tribute to the strength of Kirkwood's civic spirit, which inspired a collaboration between city leaders, residents, community partners, and generous private donors. The Strategic Plan envisions the KPAC as a catalyst for continued growth and development Downtown and to our local arts community.

Photo Credit: Documodern | Architectural Photography + Design





WHERE COMMUNITY AND SPIRIT MEET®

FY 2023-2024 Budget Message

The City of Kirkwood Charter stipulates that the Chief Administrative Officer develop a description of the significant changes and highlights of the budget and program priorities and submit them to City Council with the proposed fiscal year budget. I am pleased to present the proposed budget for the fiscal year beginning April 1, 2023 running through March 31, 2024. The City's budget, a carefully constructed plan for the operation of the City, was developed over the past six months by the City's department heads and the finance and administration management team. It is a balanced and workable outline for the expenditure of funds to continue the services that provide for the public safety, welfare, and quality of life of all the citizens of Kirkwood. The budget reflects City Council's and management's continued commitment to long-range strategic planning and City staff's teamwork and collaboration in providing high-value services to Kirkwood's citizens and customers. This budget letter provides a high-level summary of some of the major components of the budget. The other sections of the budget document outline the budget in much more detail, both in departmental summary and by specific fund. Management's proposed budget reflects a fiscally responsible approach to meet current demands while maintaining the City's strong financial position.

The past year was brought transition from the pandemic to a new post-pandemic norm. The transition took the form of a V curve, with a sharp rise in economic activity following the depths of a forced slowdown/shutdown in certain sectors, most notably retail, hospitality, and entertainment. The economic restart in FY23 was accompanied by historic inflation, and now as we look to FY24, the threat of recession. The City has seen its procurement of essentials such as truck brakes escalate in cost, if they can be secured at all. Supply shortages have had a direct impact on provision of City services, and we do not expect relief from that situation in the coming year.

City staffing continues to be a challenge as open positions see few applicants. The pandemic highlighted work/life balance as a factor of growing importance in the workforce. The City is exploring flexible work hours and alternative work scenarios for certain positions. We must adapt to the changing workforce to ensure the most capable employees are hired and retained at the City. Our administration and human resources continue to work to find the right pay/benefits/work environment balance for these times. This is certainly not a Kirkwood-specific issue, as many municipalities in the St. Louis metropolitan area are grappling with employee recruitment and retention during and post-pandemic. This budget contemplates these forces, and accommodates the now-constant employment churn.

There are no additional positions in the proposed FY24 budget. We continue to be wary of an economic downturn that could negatively affect revenues, and are prepared for that eventuality. We have included a marginal merit increase of 2.5% of salaries to take effect April 1, and a CPI increase to all employment classifications of 1.5% for January 2024.

In FY23, the City saw mixed-use redevelopment with “The James” apartments on North Kirkwood Road beginning construction. Just south of that location, on the corner of Kirkwood and Washington a new apartment building on the old Commerce Bank site was approved and will begin construction soon. The combination of these two buildings will bring over 300 new residents to downtown Kirkwood. This will be positive for all the local businesses that will benefit from the increased foot traffic downtown. The year also brought approvals for redevelopment of sites along Manchester Road and Big Bend Road that will bring new activity to underperforming areas. FY24 will see a new restaurant reuse of Down By the Station on Argonne Drive that includes a public gathering space. This will only add to the ambiance of downtown Kirkwood.

The Historic Kirkwood Train Station restoration project is well underway, with Mitchell-Mackey Architects overseeing construction design work and coordination with the State Historic Preservation Office. This is a complicated project with Union Pacific and SHPO both having a hand in the final product. The funding for the \$5 million-plus project is secured through contributions to HKTS Foundation fund drive, a federal grant and a state grant, with 80% through the grants and 20% local funding. Construction plans will be finalized in FY24, with construction following soon thereafter.

The Community Center will also undergo a complete interior renovation that includes infrastructure and systems upgrades designed to bring new functionality to this City gem. The redesign is well underway, with construction to begin in FY24. The 1960’s era building will be opened up with a larger lobby area, better flexibility of meeting spaces, and improved interior accessibility. The gyms will be redone floor to ceiling, and the building will receive a new roof, electric, plumbing, HVAC, and elevator systems. The \$10 million project will bring the Community Center into the 21st century and add decades to its functional life.

Kirkwood Performing Arts Center completed its first full year during FY23. Opening during the height of the pandemic, activity at the multi-function facility did not pick up until *The Karate Kid – The Musical* opened in May 2022. The pre-Broadway run of the show drew stars of the original movie to Kirkwood, and was very well-received by critics. KPAC and its staff rose to the challenge and passed all tests with flying colors. Since that run, the building has hosted two more productions of *Stages St. Louis*; jazz, country, and rock concerts; *TedX STL*; *Moonstone Theater*; and multiple galas and weddings. The range of offerings will only grow in FY24 as KPAC welcomes *St. Louis Reparatory Theatre*, and *Opera Theater STL*. KPAC’s original general manager left for another position in October 2022 and a new general manager will take that role in January 2023.

Kirkwood has begun expending its allocation of American Relief Plan Act (ARPA) funds. The City's enterprise resource program will be replaced using \$2.4 million in ARPA funds. The conversion to a new ERP entails a complete switchover of our primary administrative and logistical business systems. Finance, utilities, work orders, permitting and HR functions will be integrated and upgraded to state of the art functionality. The investment in this \$2.4 million system will improve the City's ability to provide essential services to our citizens. The City will also utilize \$600,000 in ARPA funds for the Clay Avenue bridge façade and City Hall parking lot improvements.

City Council recognizes street condition in the city as a primary concern. The current street restoration program, which allocates \$1.8 million yearly to street paving, has made progress in bettering the overall condition of pavement throughout the city. However, progress is incremental at best with the current level of funding. The \$1.8 million currently allocated to the program comprises 75% of the yearly capital projects sales tax collections of \$2.4 million. City Council has supported bolstering the funding available to streets through passage of a dedicated funding source such as a city-wide Transportation Development District (TDD). A previous ballot measure for this purpose was not passed by the voters. Had it passed, it would have added \$5 million in dedicated transportation revenue to address these needs. With no new dedicated revenues, the City in FY24 will continue with its ongoing street restoration program.

FINANCIAL OVERVIEW

The Kirkwood Finance Department prides itself on being a good steward of the City's financial resources. The City's strong General Fund balance is one of the primary reasons Kirkwood was able to attain the Aa2 bond rating from Moody's on its limited debt. This strong investment grade bond rating allows us to borrow funds at the lowest possible borrowing costs, which saves our citizens hundreds of thousands of dollars when debt is issued. A strong cash balance also provides a reserve cushion for economic fluctuations and downturns. Conservative budgeting practices, modest valuation increases and increased sales tax revenues will continue the City's trend of strong fiscal management. The department directors are to be commended for their diligence in finding efficiencies and reigning in costs. The City of Kirkwood has persevered through the recent year's economic uncertainties due to City Council's commitment over the years to build up the General Fund fund balance and setting fund balance policy to provide long-term financial stability during times of uncertainty.

Monies collected for City services are held in multiple segregated funds. The General Fund, Capital Improvement Fund, and the three enterprise funds (Electric, Sanitation, and Water) comprise the bulk of the operational and capital budgets. The remainder comes from internal service funds such as the Medical Fund for partial self-insurance, and the Workers Compensation Fund.

The most recent audited financials from FY22 indicate the City posted a General Fund unrestricted cash surplus. The positive margin of \$1,818,000 increased the City's total General Fund unrestricted cash balance to \$12,836,000, representing 48% of revenues.

The cash surplus is attributed to the receipt of American Rescue Plan Act funds offset by an increase of 11% for expenditures due to deferred projects being completed and recreation programs reinstated. In addition, the City typically only expends 94-96% of budgeted authorization. Sales taxes continue to be the City's primary revenue source, and accounted for 30% of fiscal 2022 General Fund revenues, followed by gross receipts taxes at 14%.

The 2023/2024 fiscal year budget accounts for the effect of new legislation, both internal to the City and external, in future expenses and revenues. The Wayfair bill, which became law two years ago, will decrease franchise revenue gross collection percentage rate by .5 percentage points each year through FY27 until the maximum percentage is 2.5%. The first increment dropping the rate from 5% to 4.5% occurs in FY23. The City's long term sustainability approach ensures enough money is set aside to pay expenses in lower revenue periods, that there is suitable cash flow to fund ongoing operations, and that all necessary infrastructure maintenance and capital purchases are not delayed due to seasonal cash flow or other liquidity issues. Based on the first six months of FY23, the General Fund 2023/2024 fiscal year budgeted revenues are projected to increase approximately 3.5%.

It is helpful to track the recent past in determining projections for the upcoming year's budget. The most recent audited actual revenue and expenditure figures for the City are for FY21 and FY22. General Fund revenues totaled \$26,399,000 in the fiscal year ended March 31, 2022, compared to \$24,276,000 for the year ended March 31, 2021, an increase of 8.7%. Expenditures for the General Fund, totaled \$27,096,000 for FY22. This was an increase of \$2,623,000 or 11% more than the previous year. As of March 31, 2022, unassigned General Fund balance, as a percentage of expenditures is steady with prior year at 31%. The City was able to add \$1,818,000 of its unrestricted cash on hand in the general fund for FY22. The Electric Fund and the Water Fund continue to support the general fund and capital improvement fund infrastructure projects as dividends to the community. The proposed FY24 budget anticipates and projects a continuance of five percent dividend distributions from the enterprise funds to the general fund and capital improvement fund.

The 2021/2022 fiscal year was a transitioning period for the City and the world, which had to adjust to the economic downturn. The City's overall revenue receipts grew by 9%. While the revenues derived from cable and telecom continue to decline, the use tax receipts have been growing over the last three years from \$618,000 to \$1,221,000 or 97%.

DEPARTMENTAL BUDGETS

City department leaders are challenged each year to operate as efficiently and effectively as possible in delivering their services. All the department heads involved in preparation of this budget understand the fiscal constraints of the City, and continually review process and procedure in their departments. The proposed budget is developed through the best efforts of staff to anticipate and evaluate departmental needs and fund programs

efficiently and effectively. Management continually assesses operations to determine the best allocations of resources in order to achieve the goals outlined in the City's 2022 Strategic Plan, and maintain the City's high levels of service.

ADMINISTRATION DEPARTMENT

The Administration Department consists of seven employees including the Chief Administrative Officer, Assistant CAO, Safety Manager, Human Resources Manager, Communications Manager and two Administrative Associates. The Administration Department oversees citywide administrative functions, and manages risk. The Assistant CAO works diligently with the CAO, Safety Manager, and Human Resources Manager to assess and minimize possible liability issues or exposures through strong policy, procedure, and enforcement.

Council and staff created a new Strategic Plan in March of 2022. The process to formulate new priorities and strategies was previously deferred due to the pandemic based budget cuts in FY21. During FY23, the Administration Department coordinated the process to develop a new strategic plan to replace the 2017 version. The City employed a facilitated process at the annual planning session in Summer 2021 to identify a new set of goals and strategies for the future of Kirkwood. In FY23 and FY24 city staff are focusing on creating a new tracking system for the review of the plan's progress and for public reporting.

Compensation and benefits for the dedicated employees who make the City run comprise more than 70% of the City budget. The FY24 budget includes merit and CPI adjustments to employee compensation in April '23 (2.5%) and January '24 (1.5%) respectively. The proposed budget also includes an increase of 7.2% to employee health insurance, with no increase to employee dental insurance. Our worker's compensation insurance premium will see an increase of 5% in the FY24 budget.

Human Resources

This past year an Employee Advisory Committee was formed to provide ongoing communications link between employees and management. As a result, HR worked with a rewards and recognition subcommittee to provide a variety of activities and a city employee appreciation event and benefits fair. This team will continue to evaluate reward and recognition programs to improve participation. Additionally, an employee policy advisory subcommittee was created to provide the Employee Advisory Committee policy items for consideration for administration. This subcommittee team will continue to evaluate policies of interest to the employees of the city as we move forward. In order to provide additional growth opportunities to the city's staff, HR provided customer service training and a variety of soft skills courses through AAIM Employer Group's Live Online program.

The City of Kirkwood has continued to see the impact of the "Great Resignation." Turnover is at an all-time high for the City and candidate pools for many vacancies are very lean. Because the City previously implemented an automated applicant tracking

system, which streamlined processing of the recruiting and staffing processes, HR has been able to keep up with the additional workload. During the current fiscal year HR has made improvements in advertising methods in order to increase the volume of applicants and broaden the City's applicant pool for open positions.

Medical Fund

The City contracts with BJC for the services of a Wellness Coordinator 9 hours a week. The proposed budget includes funding to continue the City's onsite biometric screening program as well as voluntary body and mind wellness programs. These regularly refreshed programs continue to be successful in improving employee lifestyle decisions, which mitigate adverse health experience.

Capital Items:

There are no capital items in the FY24 budget for the Administration Department.

TRAIN STATION

The City of Kirkwood owns and operates the train station in downtown Kirkwood. Built in 1893 and significantly renovated in 1941, it currently serves more than 50,000 Amtrak passengers per year through a volunteer work force dedicated to preserving the rich tradition of rail transportation in Kirkwood. The train station operating normally, though changes to scheduling and the uncertainty of state and federal funding to Amtrak have impacted its passenger load and hours of operation. The City has been active in advocating for more certainty of service and continuation of the Missouri River Runner's second daily round-trip. During FY23 New indoor and outdoor electronic message boards were added to improve the passenger experience. The FY24 budget contains funding to support train station operations including the part-time salary of the station manager.

Design and construction plans for the complete renovation/restoration of the train station are expected to be completed in FY24, with construction for the project slated to begin early in FY25.

Capital Items:

The Train Station plans to use FY24 capital funds as proposed:

Design and Preliminary Engineering	\$ 500,000
Construction Management	\$ 70,000

MANAGEMENT INFORMATION SYSTEMS

MIS will be integrally involved in the transitioning from the City's legacy ERP system to the new ERP system. Staff will work directly with the vendor and all departments during this migration. MIS will also oversee the securitization of the new system and deliver and train employees on any new protocols.

MIS works to provide continued support of all the City's various software applications, phones and other computing devices that end users interface with on a daily basis. They will continue to provide 24-hour support for individual users and departments. With the implementation of the new ERP, rather than new capital for the department, maintenance of existing equipment and software subscription renewals will be the focus for the coming fiscal year.

Capital Items:

MIS plans to use FY24 capital funds as proposed:

Computer Upgrades	\$ 15,000
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PROCUREMENT DEPARTMENT

The Procurement Department will be also be devoting significant time and resources in FY24 to the implementation of the new ERP system. They will be focused on utilizing the new platform to provide a better work flow for invoicing processes, inventory management, contract management and City work order processes. The focus will not only be for time reduction in these aspects of procurement, but this focus will also support the department's continued effort to go paperless.

The department's internal purchasing software and the new ERP are designed to integrate seamlessly to improve processes to the benefit of both internal and external customers of the City.

Capital Items:

There are no capital items in the FY24 budget for the Procurement Department.

FACILITES OPERATIONS DEPARTMENT

The Facilities Operations Department will continue to place a focus on process and project review in FY24. This continuous review allows the department to shift internal duties and outsourced work in order to coordinate and project manage planned and unplanned projects while ensuring the City receives the best return on its resources. It is prudent with the rate of inflation to step back from some planned capital expenditures for the coming fiscal year. Therefore, Facilities Operations currently has no new projects in the FY24 capital program. The department will direct resources to ongoing preventative maintenance of existing assets. As cost spikes subside, the department expects to program for new capital improvements, including the installation of a new generator for City Hall in FY25.

Capital Items:

There are no new capital items in the FY24 budget for the Facilities Operations Department.

CITY CLERK'S OFFICE

The City Clerk is the custodian of records for the City, and is a primary contact between the public and City Hall. The City Clerk also monitors compliance with the City's charter, fulfills Sunshine Law requests, and oversees municipal elections. As a part of the leadership team, the City Clerk serves as liaison between citizens and City departments regarding concerns, issues or disputes.

There will not be a General Municipal Election in April 2023. However, there is a ballot measure planned that will be paid through FY23 funding. The City of Kirkwood shares the expenses of ballots with other surrounding municipalities that have items on such ballots. Multiple ballots and ballot measures increase the amount of expenses the City of Kirkwood would incur. There is a General Municipal Election in April 2024. General Municipal Election expenses are paid for from the FY 2023/2024 budget. There may also be a ballot measure in November 2023 or April 2024, either of which would be paid through the FY24 budget. Therefore election funding for the proposed FY24 budget is increased.

The City Clerk's office also arranges travel for City Council, City Clerk and Deputy City Clerk, for conferences and other training opportunities. The majority of the City Council typically attend the Missouri Municipal League's Annual and Legislative Conferences.

Mayor/Council:

Other than travel related adjustments, operational costs in this area are projected to remain similar to prior year.

Capital Items:

There are no new capital items in the FY24 budget for the City Clerk's Office.

FINANCE DEPARTMENT

The Finance Department FY24 training budget will provide the ability to enroll the Assistant Finance Director and Accountant to appropriate training opportunities throughout the fiscal year.

- Provide Information that is Transparent, Timely, and Accurate

The Finance Department continues to pride itself on the quality of the information that is produced within the department. One obstacle that makes it difficult to achieve timely and efficient reporting of the quarterly financial reports, the budget document, the Annual Comprehensive Financial Report, and department performance reports is the City's financial software. The new ERP system, which began installation and conversion in FY23, will be completed during FY24. This will add an enhanced interfaced reporting capability across all departments of the City. The new system will allow real-time analysis across the platform. Once everyone is up to speed on the system, we will be able to provide better internal and public-facing reporting. The Finance Department will dedicate all necessary resources to successful implementation of the ERP system.

Thorough this process Finance will be working with all departments to develop information on city finances that is accessible and user friendly.

Strengthening internal controls is always an important focus for the Finance Department. The department will be working during FY24 to update the City’s internal control manual. With the uptick in phishing and other cybercrime, the City is working with its financial partners to ensure we have up-to-date monitoring software in place to detect and prevent fraud in real time.

Capital Items:

There are no new capital items in the FY24 budget for the Finance Department.

FLEET SERVICES

The transition toward Electric Vehicles (EVs) across a wide range of fleets is on the rise and mainly motivated by growing government sustainability, environmental interests, decreasing initial investment expenses and favorable overall life cycle costs. Currently the City of Kirkwood’s fleet has introduced four administrative type EVs, and in FY23 placed a fifth unit in service within the Police Department. Per the 2022 strategic plan, further electrification within the fleet is considered each time an asset is scheduled for replacement. During FY23 new charging stations and associated infrastructure was installed at City Hall to support operations there and at the Police Department.

Fleet continues its maintenance agreements with nearby municipalities. These agreements are reviewed and renewed on an annual basis. Revenue derived through these intergovernmental agreements totaled \$70,650 in FY22, \$66,438 for nine months of FY23, and \$411,970 achieved since inception. The Clayton Fire Department, Crestwood Fire Department and Shrewsbury Fire Department have expressed interest in completing service agreements. The feedback has been extremely positive from both internal and external end users as Kirkwood continues to maintain a high Vehicle-In-Commission rating, currently 99.4%.

Fleet has prioritized life cycle cost analysis to assist departments, validate the replacement schedule, and to ensure the City realizes the greatest Return on Investment (ROI) at point of sale. In June of each year in preparation for the next fiscal year’s budget, Fleet reviews all assets’ maintenance expenses, current percentage of anticipated life cycle and percentage of hours/miles vs. target. These analyses produce a calculated value that is used by department heads in consultation with the fleet director to adjust capital purchases within the five year Capital Improvement Plan (CIP) and beyond.

Capital Items:

Fleet Services plans to use FY24 capital funds as proposed:

Replacement SUV	\$35,000
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POLICE DEPARTMENT

Vehicles are one of the more significant costs for the department, and police administration continues to work closely with the Fleet Department in determining the the appropriate approach to buying and replacing vehicles and related equipment. Through Fleet’s formulas and guidance we are able to maximize the use of the Police fleet. The department is budgeting to purchase one new replacement vehicle this year.

Training of new officers continues to be an emphasis in the upcoming budget year due to high rates of turnover. We utilize in-person and on-line classes, subscriptions to training networks, and other web-related training. For the past several years we have supplemented our training/travel expenses through asset forfeiture to be able to provide some of the best training available to both our officers and civilian employees.

The Police Department continues to monitor its overtime costs and use available resources to their full potential. In recent years, the department has made a significant reduction in overtime costs. This current fiscal year has seen an increase in the dispatch division due to a shortage of employees. Earlier in the year, when we lost several dispatchers to other opportunities, the City provided a step program at better pay. This adjustment has proven beneficial in retaining our skilled dispatchers. When there is turnover, employees are hired and trained in a process that takes approximately four months. Overtime fills in the gaps to provide the required resources.

Turnover of commissioned officers continues to be an issue, and has impacted operations. Within the past twelve months, we have lost over nineteen percent of our commissioned police personnel. Officers have left for several reasons, but most to other agencies with better benefits/retirement. We have been able to fill the vacancies, but lose institutional knowledge and valuable experience each time this occurs. Training alone takes a minimum of 6 weeks with the more experienced to 13 weeks for others. All of this has a direct impact on our budget regarding overtime. With the current issues along with increases in wages, we have had to increase overtime funding in FY2024 in order to provide the staffing necessary to maintain the high level of service provided to the citizens of Kirkwood and Oakland.

Capital Items:

Kirkwood Police plans to use FY24 capital funds as proposed:

Patrol Vehicles	\$ 73,500
Leased Vehicles	\$ 9,300
Mobile Data Terminals	\$ 22,000

FIRE DEPARTMENT

The Fire Department has hit a transitional point in positioning its fleet of response vehicles. During FY23 the department took delivery of one of a kind mini-pumper. This new frontline vehicle will be useful in accessing hard to reach areas, and will also take response miles from the aerial platform truck. Frontline vehicle dependability is critical

for meeting the demands for public safety. The mini-pumper acquisition allows more longevity for the aerial platform truck, which is coming up for replacement in the coming years. The department has been innovative in its fiscal responsibility while meeting its safety and response objectives. Therefore, for FY24 the only frontline vehicle to be acquired is a single Battalion Chief vehicle.

The human capital of the fire department is responsible for carrying out demanding obligations. Kirkwood Fire Department is dedicated to the safety of its members and to their continuous improvement as professionals. Supporting this effort requires both a commitment to continued improvement through training initiatives and through providing modern, state of the art personnel protective equipment for safe service delivery. It also entails creating healthy, safe, and efficient work environments.

The National Fire Protection Association mandates that all structural firefighting PPE be replaced every ten years. It is also suggested that all members have two (2) sets of gear due to the necessity for washing cycles that are required due to the carcinogen exposure produced by structure fires. The capital program identifies these replacements in year two, or FY25.

The Fire Department has also addressed improving the daily work environment by developing a three-year replacement program for all fire station appliances and furnishings. Most station furnishings and appliances have not been replaced for over 15 years. This program is necessary for efficiency and improved work spaces. Implementation of this program is proposed for FY24, FY25, and FY26. Training is an essential function within the fire department and vital toward effective service delivery. Continuous professional development is a strategic objective of the department. The training line item budget enhancements reflect improvements to operational training that maintain proficiency, ingenuity, and compliance to ISO parameters.

The department will responsibly continue to strive to analyze the demands of the community, assessing the staffing levels and needs of its personnel in regard to meeting the department's objectives, exceeding the safety compliance of its members, and being fiscally responsible. Technology has evolved into a major component of the work processes in fire and emergency services industry. It is essential for fire departments to maintain technological proficiency in order to assist with daily operations, records compliance, and strategic decision making. The department has included a "rugged" computer replacement for all frontline vehicles in FY24's capital program. These computers are used for computer aided dispatch (CAD) integration, mapping, and report writing.

Modern fire departments achieve efficiency and effectiveness with enhanced systems and software. The fire department has included in the FY24 proposed budget additional costs associated with licensing fees for First Due Reporting (fire department reporting software and record keeping), Flow MSP (building pre-planning and water flow/hydrant tracking), and PS Trax (Asset tracking and accountability).

Capital Items:

The Fire Department plans to use FY24 capital funds as proposed:

Command Vehicle	\$ 58,500
Ruggedized Laptops	\$ 68,500
Firehouse Appliances	\$ 44,100

PLANNING AND DEVELOPMENT SERVICES

The City began to transition the Planning Division’s budget into the Building Division’s accounts and the two budgets were joined during FY 2023. This reorganization has been performing well from both operational and budgetary viewpoints. The personnel-related budget line items have been submitted to maintain the current staffing levels with a continued commitment to providing for professional training and development for staff. The P&DS Department is continuing to administer consistently high levels of service for the City and its residents and businesses. Each P&DS Department division’s activities and budget directly correspond to accomplishing the goals and objectives of the EnVision Kirkwood 2035 comprehensive plan and the 2022 strategic plan.

Planning Division

The Planning Division has budgeted for a number of long-range planning studies and tools to help the City implement its vision and goals. The proposed budget includes \$85,000 for a streetscape design plan for primary commercial corridors in the city. A Manchester Road sub-area study is being considered in a future year. Objective 2.D. of the EnVision Kirkwood 2035 comprehensive plan addresses the desire to “improve major intersections and identified gateways with enhanced streetscaping elements”. City Council indicated support for this project at the annual planning session this past summer. With that direction, the project is included in the FY24 proposed budget. The Manchester Road sub-area study is specifically requested in Objective 1, Strategy C of the Economic Vitality section of the City’s current strategic plan to encourage appropriate economic vitality along the Manchester Road corridor.

Building Division

For FY24, the Building Division budget includes funding that will allow its employees to continue to pursue their professional training to maintain various certifications. Many of the opportunities in FY22 were limited due to the pandemic, but these opportunities are becoming more available now, and are expected to continue in FY 2024. The proposed budget also includes updated code books from the International Code Council for the Building Division staff to have as necessary reference material to conduct their duties. We expect to switch to the 2021 International Residential Code toward the end of FY23.

Capital Items:

There are no new capital items in the FY24 budget for the Planning and Development Services Department.

PUBLIC SERVICES DEPARTMENT

Engineering and Infrastructure

The Engineering Division is continuing the implementation of the Street Restoration Program. The FY24 capital budget reflects funds allocated for projects consisting of asphalt milling and overlays, ultra-thin bonded asphalt wearing surfaces (UBAWS), micro-surfacing, and concrete slab replacement. During FY23, the street restoration program resurfaced 25 streets in Kirkwood.

Engineering will also continue to manage several ongoing grant-funded projects that will carry over into FY24, including Geyer Road Phase II, West Essex Phase I, Lindeman Road Improvements, Kirkwood Road Phase I & II improvements, South Clay Avenue Improvements, and Manchester Road Phase II. Engineering is exploring alternative delivery methods used by MoDOT, such as design/build, in order to provide efficiencies and savings in future street improvement projects.

Engineering will continue the implementation of the Sidewalk Program. This program includes the repair of hazardous sidewalks reported by residents, implementing the Kirkwood Pedestrian and Bicycle Plan, and identifying hazards in the ADA Transition Plan. In addition, funds are needed to improve pedestrian and traffic calming on Longview Blvd. from Taylor Ave. to Woodlawn Ave.

Finally, Engineering will continue to administer the City’s stormwater ordinance. The division is responsible for handling stormwater-related programs, i.e., Infill Storm Water Program and MS4 Program, excavation permits, and driveway permits.

Capital Items:

Engineering/Infrastructure plans to use FY24 capital funds as proposed (Street Resurfacing includes federal and state grant funded projects):

Street Resurfacing	\$5,720,267
Pavement Striping	\$ 250,000
Sidewalk Improvements	\$ 150,000
Longview Sidewalk	\$ 400,000
Bridge Maintenance	\$ 50,000

Forestry Division

The Forestry Division FY24 proposed budget shows an increase of \$216,190 over the FY23 funding for contracted services. In addition, all the existing contracted services agreements will expire, requiring them to be re-bid. The new contracts are anticipated to increase between 20% and 30%. There is an ever-increasing backlog for removing hazardous and Emerald Ash Borer-infected trees. Additional funding has been added to the FY24 budget for storm debris removal, which appears to be needed more frequently than in the past.

Capital Items:

There are no new capital items in the FY24 budget for the Forestry Division.

Sanitation Division

The City will be entering its eighth year of a 10-year agreement with the landfill operated by Waste Connections. This agreement also allows the City to extend the deal for two additional five-year terms. Annually, Waste Connections cost per ton increases, per contract, based on an industry index. In April 2022, the rate was set to \$41.10 per ton, 7.39% over the previous year's rate. The FY24 budget for solid waste disposal cost per ton is being increased by an estimated 8% or \$44.39/ton. Over the past year, the Average Market Value (AMV) of single-stream recyclables ranged from \$56.25/ton to \$113.80/ton. There has been an upward trend in the AMV in the early part of FY22; if this trend continues, the cost of processing recyclables will decrease. In addition, the market price for fiber/cardboard has been increasing, which has offset processing costs by \$88,166 in FY22. This trend has continued for two years following unfavorable values for the prior three years. Global economics indicate that for the next year recyclable processing costs to the City will continue to drop. The current FY23 budget projected an average price to the city to process recycling at \$90.00 per ton. The FY24 budget forecasts cost to the City at an average price of \$60.00 per ton.

In FY22, Sanitation introduced a new program, free Bulky Pickup. This program was initiated in April 2021 and allowed residents to place bulky waste, i.e., couches and washers, at the street curb twice a year, picked up for free. Sanitation has completed two full cycles of this program and has made 6,912 free Bulky Pickups.

Capital Items:

The Sanitation Department plans to use FY24 capital funds as proposed:

Replacement Receptacles	\$ 20,000
Rear Loader	\$250,000
Side Loader	\$300,000
Baler	\$115,000

Streets Division

The Street Division will continue to provide proactive preventative street maintenance in FY24. Streets will make repairs on identified streets before paving contractors arrive for the street restoration projects. Street Division will also continue to refresh, maintain and install pedestrian crosswalks throughout the City.

This year's Street capital request is to replace two dump trucks and add a mini excavator. These pieces of equipment are not only used daily in the division's operations but are also integral during winter snow/ice events to keep City safe and passable.

Capital Items:

The Street Division plans to use FY24 capital funds as proposed:

Dump Trucks	\$300,000
Mini Excavator	\$ 80,000
Trailers	\$ 18,000

Water

The Water Department continues working towards maintaining and upgrading the City's water distribution system. In the FY24 budget, due to increasing operational costs and debt service, a water rate increase of 30% is being proposed. This is a significant, but necessary increase to allow balanced operational and capital budgets. This adjustment will allow the Water Department to work towards meeting the City's 2022 strategic plan goals and to stabilize the Water Fund's cash balance.

In this year's budget request, two line items have been removed from the previous year's capital budget. The first line item deleted is Operational Improvements; in previous budgets, this line item was used to fund operational studies and recommended improvements identified in Waters Risk and Resilience Assessment and Emergency Response plans. In the FY24 and future budgets, these projects will be identified individually, i.e., Water Master Plan. The second line item deleted is Leak Repair Program; over the past several years, Water has not been able to contract leak repair work due to current workforce issues. With the completion of a Water Loss Audit in FY23, staff will evaluate the audit recommendations and implement actions in future budgets.

Water Department funds have been allocated to daily maintenance activities to upkeep the system, as well as replace and up-size water mains on W. Essex Ave. from Geyer Rd. to Kirkwood Rd.

Capital Items:

The Water Department plans to use FY24 capital funds as proposed:

Water Main Replacement	\$1,525,600
Service Vehicle	\$ 40,000
Tank Asset Management	\$ 150,000
Water Master Plan and Cost of Service	\$ 100,000
Dump Truck	\$ 80,000
Surveillance System	\$ 35,000

RECREATION DEPARTMENT

Impacted by the pandemic disruptions, the Recreation division experienced dramatically lower facility and program attendance between March 2020 and March of 2022. The department has returned to a more normalized operating pattern where participation is relatively predictable compared to the previous two years. The capital and operational priorities are reverting to the traditional fiscal outlook.

The Kirkwood Performing Arts Center, for FY24, will see a full operating budget and hopefully a normal operating year for the first time. The transitional year of FY23 brought the building and its capabilities up to speed. No restrictions regarding capacity were in place when performances began in May of 2022. An overall average of 64% attendance rate was achieved through August during the first two shows with Stages.

Smaller-scale productions, rentals, weddings and creative use of space make up the remainder of revenue generation. Two full time professional staff people were added, a Business Manager and Guest Relations Coordinator. Both hired in January of 2022. The additional staffing levels have improved the ability of the General Manager to spend time on marketing and securing other arts organizations in the area. A change in the contracted cleaning company reduced the annual expense for cleaning by 45%. The City brought concessions operations fully in-house in April 2022. So far in FY23, following Stages' 2022 season, concession revenue currently makes up 28% of the building's yearly revenue. Generally, KPAC is operating at a higher capacity in terms of use and efficiency than previous fiscal years with a positive outlook for future years.

Ice rink revenue rebounded and remains a top producer for the department. The recently approved rental rate adjustments made in FY23 should help continue this trend. The difficulty with hiring staff last year has improved slightly and will result in more public sessions offered than in the recent past. Recreation management has made an informed decision to remain with the current chillers until closer to their obsolescence which is projected to be 6 to 8 years. Ultimately, this helps to secure the capital fund balance by shifting the \$2 million chiller replacement to 6-8 years out rather than replacing it in the next three years. The challenge with this is maintaining the compressors correctly and acquiring and possibly stockpiling refrigerant to continue the ice rink operation until full replacement of the chillers in that timeframe.

For the Aquatic Center, the age of the pool envelopes and underground pipes is showing. Freeze thaw cycles in Missouri's climate are tremendously hard on these systems. A leak in the competition pool during the 2022 season was repaired in the off-season. As certain aspect of the systems age, we are diligent in repairing and replacing them. For example, the children's play structure, known as the SCS, needs to be replaced within the next three years and could be a half a million-dollar project alone, though we do expect it could qualify for a Parks Grant. In addition, Significant part-time salary increases over the last two years coupled with lifeguard shortages could push the part-time hourly wage for these contracted employees to \$15 an hour. This will result in a management and staffing fee that will reach a total annual cost of \$400k alone. This inflation of operating costs was addressed by an adjustment of user fees approved in FY23. On a positive note, the daily operation of the aquatic center did improve after capital and grant funds were used to update chemical and mechanical systems.

The Community Center project is well underway, with completion of construction plans expected in early FY24, with bidding and construction to follow. This complete renovation/rebuild will improve the user experience and extend the usable life of the building by thirty years. There will be a new lobby, complete redesign of the second and third floors, and new infrastructure such as roofs, electrical, plumbing, and elevator. Emphasis in the new design is for flexibility of spaces throughout the building. Technological upgrades will allow a more user-friendly experience, with expanded offerings in the lobby and the gymnasiums. Construction could get underway during summer of 2023.

In addition to the aforementioned programs, athletics and summer camp programs continue to do very well, with a strong rebound from the pandemic. We are always looking to broaden offerings and are considering new and different activities to further drive revenues. The tennis court next to the handball courts at Kirkwood Park is being rebuilt and converted to four dedicated pickleball courts, to open in FY24. Kirkwood recreation leaders are working hard to balance financial accountability with program considerations, and will continue to innovate and work toward programs that matter and make a difference in the community.

Capital Items:

Recreation plans to use FY24 capital funds as proposed:

Gym Renovation Grant	\$575,000
Kiddie Pool Painting	\$ 40,000
Community Center Tables, Chairs, Racks	\$ 62,000
KPAC Truck	\$ 35,000
Pool Repairs	\$ 55,000
Community Center Design	\$354,750

KIRKWOOD ELECTRIC

Entering FY23 Kirkwood Electric secured \$15M in certificates of participation in order to accelerate its capital program and stabilize its cash balance. Natural gas price volatility in FY23 necessitated a fuel adjustment modification to the rates to recover unforeseen increased costs in wholesale power. The department was able to use proceeds from the certificates of participation to upgrade the entire distribution system on the east side of Kirkwood from Woodlawn to the eastern city limits. The substation transformers, switchgear and other big ticket equipment for the new Sugar Creek substation were ordered and the lights were converted to LED in the northwest part of the utility’s service territory. Additional service delivery enhancements to the department’s public facing outage map, phone call answering system and backyard maintenance equipment inventory were also accomplished. FY24 proposed expenditures mark the continuance of the distribution system modernization program as KE strives to aggressively complete upgrades to the remainder of the east side and northwest side.

The natural gas price volatility is expected to continue for the foreseeable future. Kirkwood Electric has secured fixed futures priced block power for next summer and next fall to protect the cash balance. The certificates of participation will allow the department to continue to advance its capital program and also protect the cash balance. Implementation of a circuit model and enhanced GIS system will institutionalize the knowledge of the behavior of the distribution system and enable the department to improve reliability, train new personnel, adjust the system for future service extensions, and prepare for new electric vehicle charging demands. Over the next two years, the department will upgrade the remaining circuits in its distribution system, upgrade the Sugar Creek Substation, and convert the remaining overhead street lighting network to LED lights. The department’s workforce plan will continue to

replace line workers who will be retiring, and the department will continue to enhance its ability to communicate with its customers.

The utilization of bond funding has allowed the department to take advantage of its strong financial position and obtain its strategic goals. Obtaining fixed block power will also bridge the department’s purchase power portfolio until its wind power is available in 2027. Kirkwood Electric’s ability to utilize state of the art technology positions the department to continue to deliver competitive low cost reliable electric service and its continuance of its modernization effort will enhance the department’s ability to do so in the years to come.

Capital Items:

Kirkwood Electric plans to use FY24 capital funds as proposed:

Distribution System – Service Extensions	\$1,170,350
Distribution System - Circuit Upgrades	\$ 862,500
LED Street Lighting	\$ 736,000
Rolling Stock	\$ 364,000
Distribution Line Clearance	\$ 310,000

CONCLUSION

I am pleased to present the City of Kirkwood’s proposed budget for the fiscal year of April 1, 2023 through March 31, 2024. This budget reflects City Council’s and management’s continued commitment to long-range strategic planning and City staff’s teamwork and collaboration in providing high-value services to Kirkwood’s citizens. The proposed budget reflects a fiscally-responsible approach to providing needed services, improving the City’s infrastructure, and meeting current demands while maintaining the City’s strong financial position. Kirkwood’s adopted budget is a policy statement, a financial summary, and a communication tool to show that Kirkwood has been, and will continue to be, a leading city in St. Louis metropolitan area, remaining financially sound and providing high value services.

The proposed budget will guide the City’s operation for the coming fiscal year. The Citizen’ Finance Committee has reviewed the plan, and will make recommendations regarding various aspects of it to better the City’s financial standing. They put forth a great deal of effort in analyzing the budget, department by department, with the goal of sustaining Kirkwood’s strong finances through well-considered decisions. I thank these citizen volunteers for their dedication and involvement in improving the City. I also thank Mayor Griffin and the Kirkwood City Council, for their guidance and support in developing this operational budget and five-year capital improvement program.

I am blessed with a great staff of highly-competent, professional, and diligent individuals who contributed to the budget document. Finance Director Sandy Stephens, Assistant Finance Director Jennifer Forgy and their staff track and compile the various aspects of the budget each year, with Jennifer overseeing the Citizens Finance Committee process. I appreciate both Sandy and Jennifer’s detail-oriented approach and demonstrated

financial acumen. ACAO David Weidler assisted me greatly with the interdepartmental coordination necessary for a smooth budgeting process. I thank all of our Team Kirkwood members, who provide the services every day to make Kirkwood an exemplary city.

Respectfully,



Russell B. Hawes, AICP, ICMA-CM
Chief Administrative Officer

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Section II
Reappropriations

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**CITY OF KIRKWOOD, MISSOURI
 REAPPROPRIATION SUMMARY
 REAPPROPRIATION REQUESTS FROM FISCAL YEAR 20222023 FOR
 FISCAL YEAR 2023/2024**

FUND DESCRIPTION	AMOUNT REQUESTED
General Fund/Equitable Sharing Fund/ Capital Improvement Fund	\$ 6,329,085
Park Capital Improvement Fund	1,194,661
Electric Fund	8,893,506
Water Fund	1,500,292
Sanitation Fund	581,960
Fleet Fund	15,957
Total Reappropriation Requests	18,515,460

**CITY OF KIRKWOOD, MISSOURI
GENERAL FUND AND CAPITAL IMPROVEMENT FUND
REAPPROPRIATION REQUESTS FROM FISCAL YEAR 2022/2023 FOR FISCAL YEAR 2023/2024**

Item #	Fund/Function/ Dept/Division	Account Number	Object	Project Number	Original Fiscal Year Budgeted	Department	Project Description	Reason Codes ⁽¹⁾	Amount
1	101-01-015-000-000		620040	AD2202	2022	Administration	ERP System	PIP	1,929,660
2	101-02-050-051-000		520075	N/A	2023	Police	Axon Equipment	PIP	70,000
3	101-02-050-055-000		522050	N/A	2023	Police	Range Maintenance	PS	6,000
4	205-02-050-000-000		520075	N/A	2023	Police	Axon Equipment	PIP	40,000
5	205-02-050-000-000		620040	N/A	2023	Police	REJIS CAD Project	PIP	316,203
6	205-02-050-000-000		620040	N/A	2023	Police	Pistol Slides and Optics	PIP	62,400
7	205-02-050-000-000		620040	N/A	2023	Police	Flock Cameras	PIP	22,600
8	205-02-050-000-000		620040	N/A	2023	Police	Traffic Counters	PIP	5,252
9	301-02-050-000-000		620050	PD2301	2023	Police	Patrol Vehicles & Equip	PIP	11,989
10	301-02-050-000-000		620050	PD2302	2023	Police	Detective Vehicles	PIP	50,476
11	301-02-050-000-000		620050	PD2304	2023	Police	Police Motorcycle	PIP	19,839
12	301-03-060-000-000		620050	FD2301	2023	Fire	Command Vehicle	DD	43,000
13	301-03-060-000-000		620050	FD2303	2023	Fire	Ambulances	DD	729,519
14	301-03-060-000-000		620050	FD2308	2023	Fire	Rescue Pumper	PIP	925,154
15	301-05-070-000-000		620060	PW2201	2022	Infrastructure	Longview	PIP	66,276
16	301-05-070-000-000		620060	PW2302	2023	Infrastructure	Sidewalk Program	PIP	93,054
17	301-05-070-000-000		620070	PW2004	2020	Infrastructure	Geyer Rd. Phase II	PIP	45,511
18	301-05-070-000-000		620070	PW2106	2021	Infrastructure	W. Essex - Design	PIP	94,305
19	301-05-070-000-000		620070	PW2213	2022	Infrastructure	Lindemann - Design	PIP	17,855

**CITY OF KIRKWOOD, MISSOURI
GENERAL FUND AND CAPITAL IMPROVEMENT FUND
REAPPROPRIATION REQUESTS FROM FISCAL YEAR 2022/2023 FOR FISCAL YEAR 2023/2024**

Item #	Fund/Function/ Dept/Division	Object	Project Number	Original Fiscal Year Budgeted	Department	Project Description	Reason Codes ⁽¹⁾	Amount
20	301-05-070-000-000	620070	PW2214	2022	Infrastructure	KWD rd. Phase I - Design	PIP	111,379
21	301-05-070-000-000	620070	PW2204	2022	Infrastructure	Clay Bridge	PIP	30,682
22	301-05-070-000-000	620070	PW2308	2022	Infrastructure	Geyer Rd. Phase II	PIP	337,974
23	301-05-070-000-000	620070	PW2309	2023	Infrastructure	W. Essex - ROW	PIP	141,100
24	301-05-070-000-000	620070	PW2310	2023	Infrastructure	E. Essex - ROW	PIP	3,576
25	301-05-070-000-000	620070	PW2311	2023	Infrastructure	Lindemann - ROW	PIP	100,000
26	301-05-070-000-000	620070	PW2312	2023	Infrastructure	KWD RD. Phase I - ROW	PIP	19,281
27	301-05-070-000-000	620070	PW2313	2023	Infrastructure	KWD RD Phase 2 - Design	PIP	192,000
28	301-05-070-000-000	620070	PW2314	2023	Infrastructure	S. Clay Ave - ENG/ROW	PIP	194,000
29	301-05-070-000-000	620070	PW2305	2023	Infrastructure	City Hall Parking Lot	PIP	650,000
30								
	Total Reappropriations							6,329,085

NOTES:

- (1) Reason Codes
PIP - Project in Progress
WD - Weather Delay
DD - Delivery Delay
RPP - Reoccurring Purchase Program
CP - COVID Pandemic Deferral
PS - Project Scope Pending
RM - Reoccurring Repair/Maintenance

**CITY OF KIRKWOOD, MISSOURI
PARKS AND RECREATION CAPITAL IMPROVEMENT (FUND 302)
REAPPROPRIATION REQUESTS FROM FISCAL YEAR 2022/2023 FOR FISCAL YEAR 2023/2024**

Account Number

Item #	Fund/Function/ Dept/Division	Object	Project Number	Original		Department	Project Description	Reason Code ⁽¹⁾	Amount
				Fiscal Year	Budgeted				
1	302-08-080-000-000	620020	PR1911	2019		Recreation	KPAC Construction	PIP	302,980
2	302-08-080-000-000	620020	PR2115	2021		Recreation	Design Fees	PIP	565,273
3	302-08-080-000-000	620020	PR2201	2021		Recreation	Pool Painting/Repairs	RM	185,996
4	302-08-080-000-000	620020	PR2209	2022		Recreation	Owners Rep Services	PS/PIP	77,000
5	302-08-080-000-000	620020	PR2204	2022		Recreation	CC Lot-Seal/stripe	PS	30,700
6	302-08-080-000-000	620040	PR2108	2021		Recreation	Pool Deck Equipment	PIP	10,000
7	302-08-080-000-000	620040	PR2205	2022		Recreation	Rehab Pool Deck Equipment	PIP	5,712
8	302-08-080-000-000	620040	PR2206	2022		Recreation	Rink Concession HVAC	PS	10,000
9	302-08-080-000-000	620100	PR2105	2021		Recreation	Roof - Electric Engineer Study	PS	7,000
10									
11									
12									
	Total Reappropriations								1,194,661

NOTES:

(1) Reason Codes

PIP - Project in Progress

WD - Weather Delay

DD - Delivery Delay

RPP - Reoccurring Purchase Program

CP - COVID Pandemic Deferral

PS - Project Scope Pending

RM - Reoccurring Repair/Maintenance

**CITY OF KIRKWOOD, MISSOURI
ELECTRIC FUND
REAPPROPRIATION REQUESTS FROM FISCAL YEAR 2022/2023 FOR FISCAL YEAR 2023/2024**

Item #	Fund/Function/ Dept/Division	Account Number	Object	Project Number	Original Fiscal Year Budgeted	Department	Project Description	Reason Code ⁽¹⁾	Amount
1	501-20-250-254-000		620040	EL2302	2020/2021	Electric	Distribution Syst. Service Extensions	PIP	1,755,967
2	501-20-250-254-000		620040	EL2303	2020/2021	Electric	LED Street Lighting	PIP	155,244
3	501-20-250-254-000		620040	EL2304	2016/2017	Electric	Electric Charging Stations	PIP	64,982
4	501-20-250-254-000		620040	EL2205	2018/2019	Electric	Utility Billing Printer	RM	44,026
5	501-20-250-254-000		620050	EL2304	2023/2024	Electric	Electric Vehicle	PIP	235,143
6	501-20-250-254-000		620050	EL2304	2023/2024	Electric	Electric Vehicle	PIP	196,933
7	501-20-250-254-000		620100	EL2206	2016/2017	Electric	Redevelopment Initiative	PIP	26,274
8	501-20-250-254-000		620080	EL2301	2020/2021	Electric	Circuit Upgrade Program	PIP	1,780,950
9	501-20-250-254-000		620080	EL2305	2016/2017	Electric	Electric Line Clearance	PIP	231,672
10	501-20-250-254-000		620080	EL2306	2018/2019	Electric	Sugar Creek Substation	PIP	4,402,315
11									
12									
13									
14									
	Total Reappropriations								8,893,506

NOTES:

- (1) Reason Codes
- PIP - Project in Progress
- WD - Weather Delay
- DD - Delivery Delay
- RPP - Reoccurring Purchase Program
- CP - COVID Pandemic Deferral
- PS - Project Scope Pending
- RM - Reoccurring Repair/Maintenance

**CITY OF KIRKWOOD, MISSOURI
WATER FUND
REAPPROPRIATION REQUESTS FROM FISCAL YEAR 2022/2023 FOR FISCAL YEAR 2023/2024**

		<u>Account Number</u>				<u>Original</u>					
Item #	Account Number	Object	Project Number	Fiscal Year Budgeted	Department	Project Description	Reason Code ⁽¹⁾	Amount			
1	505-30-300-304-000	620040	WA2305	23	Water	Mini Excavator	DD	74,082			
2	505-30-300-304-000	620050	WA2306	23	Water	Service Truck	DD	59,251			
3	505-30-300-304-000	620050	WA2307	23	Water	Mid-Size SUV	DD	29,402			
4	505-30-300-304-000	620080	WA2302	23	Water	Orchard Main Replacement	PIP	1,047,290			
5	505-30-300-304-000	620080	WA2302	23	Water	Raynor Rd. Water Main Design	PIP	70,000			
6	505-30-300-304-000	620080	WA2302	23	Water	MRPS Security System	PIP	35,000			
7	505-30-300-304-000	620080	WA2302	23	Water	Main Replacement	PIP	153,084			
8	505-30-300-304-000	620080	WA2304	23	Water	Water Loss Audit	PIP	32,183			
9											
10											
11											
12											
13											
14											
	Total Reappropriations							1,500,292			

NOTES:

- (1) Reason Codes
- PIP** - Project in Progress
- WD** - Weather Delay
- DD** - Delivery Delay
- RPP** - Reoccurring Purchase Program
- CP** - COVID Pandemic Deferral
- PS** - Project Scope Pending
- RM** - Reoccurring Repair/Maintenance

CITY OF KIRKWOOD, MISSOURI
 FLEET FUND
 REAPPROPRIATION REQUESTS FROM FISCAL YEAR 2022/2023 FOR FISCAL YEAR 2023/2024

		Account Number				Original					
Item #	Fund/Function/ Dept/Division	Object	Project Number	Fiscal Year	Budgeted	Department	Project Description	Reason Code ⁽¹⁾	Amount		
1	608-01-500-000-000	533125				Fleet	Boom Repairs	DD	15,957		
Total Reappropriations									15,957		

NOTES:
 (1) Reason Codes
PIP - Project in Progress
WD - Weather Delay
DD - Delivery Delay
RPP - Reoccurring Purchase Program
CP - COVID Pandemic Deferral
PS - Project Scope Pending
RM - Reoccurring Repair/Maintenance

Section III
Operating Budgets

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CITY OF KIRKWOOD, MISSOURI												
CASH BASIS BUDGET OF REVENUES, EXPENDITURES AND OTHER SOURCES/USES												
FISCAL YEAR 2023/2024 OPERATING BUDGET												
Descriptions	General Fund	Electric Fund	Water Fund	Sanitation Fund	Cap. Imp. Fund	Park Cap. Imp. Fund	Worker's Comp. Fund	Fleet Services Fund	Medical Self-Insurance	Police/Fire Pension	Sewer Fund	Total
Reserves	1,539,478	8,036,904	1,487,838	491,868	-	-	-	-	-	-	57,568	11,613,656
Operating Revenues	30,279,513	27,705,941	7,241,430	3,712,811	8,243,414	3,555,385	1,635,870	1,294,271	4,591,200	1,321,000	276,000	89,856,835
Transfers from:												
Electric	1,627,000				710,000							2,337,000
Water					710,000							710,000
Parks/Rec Sales Tax Fund	683,000				-							683,000
Sanitation					200,000							200,000
General Fund					244,600	1,200,000				257,000		1,701,600
Total Revenue/Other Sources	34,128,991	35,742,845	8,729,268	4,204,679	10,108,014	4,755,385	1,635,870	1,294,271	4,591,200	1,578,000	333,568	107,102,091
Operating Expenditures	32,364,661	33,390,845	8,019,268	4,004,679	8,167,094	2,452,507	1,405,648	1,289,677	4,083,235	1,577,576	333,568	97,088,758
Transfers to:												
Capital Improvement Fund	1,444,600	710,000	710,000	200,000								3,064,600
General Fund		1,627,000				683,000						2,310,000
Park Fund	62,730					575,000						637,730
Police/Fire Pension	257,000											257,000
Special Business District		15,000										15,000
Total Expenditures/Transfers	34,128,991	35,742,845	8,729,268	4,204,679	8,167,094	3,710,507	1,405,648	1,289,677	4,083,235	1,577,576	333,568	103,373,088
Revenues Over/(Under)												
Expenditures/Uses(Cash Basis)	-	-	-	-	1,940,920	1,044,878	230,222	4,594	507,965	424	-	3,729,003

City of Kirkwood, Missouri
General Fund Department Budget Comparison
FISCAL YEAR 2023/2024 OPERATING BUDGET
(Five Year Actual, Current FY Budget and Requested Budget)

Departments	Actual FY2017/2018	Actual FY2018/2019	Actual FY2019/2020	Actual FY2020/2021	Actual FY2021/2022	Current Budget FY2022/2023	Requested Budget FY2023/2024	Difference
Train Station	32,658	32,110	27,451	27,756	30,629	39,225	40,223	998
Clerk/Council	285,426	230,628	245,346	207,045	280,369	291,045	388,039	96,994
Administration ^(a)	4,636,565	1,647,331	1,594,138	1,355,424	3,015,157	6,022,049	3,458,091	(2,563,958)
Human Resources	199,213	202,167	210,591	213,962	234,198	261,891	352,983	91,092
MIS	836,552	782,178	843,115	815,690	873,838	965,171	1,062,786	97,615
Procurement	393,643	415,417	443,853	467,809	444,641	503,362	528,130	24,768
Facilities Operations	494,642	493,964	532,745	561,726	552,103	611,521	654,233	42,712
Finance	424,903	442,759	457,435	440,702	434,360	494,125	522,573	28,448
Municipal Court	251,608	202,725	220,091	208,904	219,808	235,345	221,503	(13,842)
Police	7,743,596	8,094,850	8,383,206	8,494,575	9,085,494	9,402,089	10,450,344	1,048,255
Fire	5,792,856	6,035,806	6,617,828	6,634,357	6,983,515	7,311,490	8,016,562	705,072
Engineering/Forestry ^(b)	983,590	1,018,536	1,193,220	1,230,142	1,148,646	1,333,903	1,409,589	75,686
Street	1,519,565	1,588,534	1,550,212	1,619,925	1,707,579	1,789,565	2,052,911	263,346
Planning & Development ^(c)	668,473	732,598	701,173	749,405	1,046,609	1,211,184	1,357,223	146,039
Recreation ^(d)	2,177,929	2,240,084	2,325,724	1,681,875	2,824,248	3,235,433	3,613,801	378,368
Total	26,441,219	24,159,687	25,346,128	24,709,297	28,881,194	33,707,398	34,128,991	421,593

NOTES:

^(a)FY2018 budget request includes \$3,135,100 for police renovations, downtown study, and performing arts center; and FY2023 budget request includes \$3,019,051 for new city-wide ERP software and other projects still to be determined funded by American Rescue Plan Act (ARPA) funds.

^(b)FY2018 the Forestry division was created.

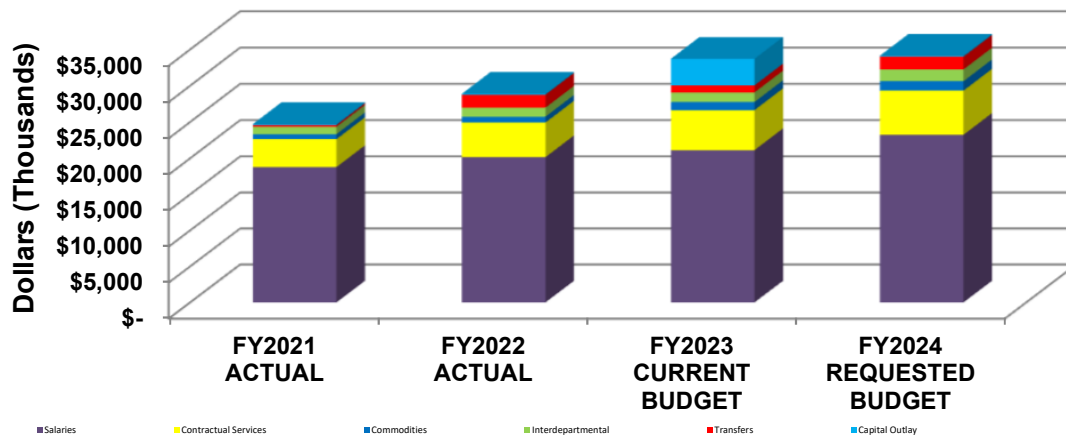
^(c)FY2021 formerly Building Commissioner.

^(d)FY2021 the Performing Arts Center division was created.

**CITY OF KIRKWOOD, MISSOURI
GENERAL FUND EXPENDITURE OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Wages	15,019,263	15,638,300	16,363,352	17,695,763
Part-time Wages	251,016	540,147	645,853	727,415
Elected Officials	18,000	18,000	18,000	18,000
Overtime	359,995	605,418	496,600	563,240
Licensing Pay	74,004	85,591	125,716	98,544
Clothing Allowance	8,100	8,340	9,360	9,360
Social Security	334,823	395,178	426,359	462,362
Medicare	79,644	93,693	100,754	108,468
Civilian Pension	328,865	316,477	596,297	444,460
Deferred Compensation	114,289	366,117	27,625	394,461
Subtotal Salaries	<u>16,587,999</u>	<u>18,067,261</u>	<u>18,809,916</u>	<u>20,522,073</u>
Other Benefits				
Health Insurance	2,105,109	1,994,295	2,216,486	2,605,873
Dental Insurance	67,358	75,243	77,565	82,339
Vision Insurance	13,798	14,442	15,651	15,791
Unemployment	10,630	120	-	7,322
Subtotal Other Benefits	<u>2,196,895</u>	<u>2,084,100</u>	<u>2,309,702</u>	<u>2,711,325</u>
Total Personnel Services	<u>18,784,894</u>	<u>20,151,361</u>	<u>21,119,618</u>	<u>23,233,398</u>
Contractual Services	3,847,887	4,767,462	5,510,638	6,082,052
Commodities	693,174	811,571	1,123,211	1,302,863
Capital Outlay	127,467	121,807	3,662,401	131,200
Interdepartmental Charges	1,019,511	1,243,144	1,319,206	1,615,148
Transfers to Other Funds	236,100	1,785,400	971,324	1,764,330
TOTAL GF EXPENDITURE BUDGET	<u>24,709,033</u>	<u>28,880,745</u>	<u>33,706,398</u>	<u>34,128,991</u>

**General Fund Expenditure
Budget Summary**



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CITY OF KIRKWOOD General Fund Revenues other than Recreation

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	101-00-000-000	410010	PILOTS	\$28,000	\$ 128,000	\$ 100,000	357.14%
	Narrative:		FY2024 includes PILOTS per Redevelopment Agreement on Manchester.				
2	101-00-000-000	410030	Use Sales Tax	\$ 800,000	\$ 1,300,000	\$ 500,000	62.50%
	Narrative:		Use sales tax has continued to grow over the last five years by 144%.				
3	101-00-000-000	420010	Federal/ARPA Funds	\$2,805,526	\$ 4,059,595	\$ 1,254,069	44.70%
	Narrative:		ARPA fund revenues are recognized at the time expenditures are being made.				
4	101-00-000-000	451010	Fire Department Programs	\$1,250	\$ 10,000	\$ 8,750	700.00%
	Narrative:		FY2024 budget estimate based on FY2022 actuals.				

CITY OF KIRKWOOD RECREATION - REVENUES

Budget Changes											
Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent					
1	101-00-000-082-000	453025	Rent	\$ 185,000	\$ 105,000	\$ (80,000)	-43.24%				
	Narrative:		Reduced due to potential Community Center construction impact on facility rental fees.								
2	101-00-000-083-000	453025	Ice Rink Rentals	\$ 470,000	\$ 520,000	\$ 50,000	10.64%				
	Narrative:		Council approved increase to prime and non-prime rental times.								
3	101-00-000-083-000	453065	Daily Admissions	\$ 80,000	\$ 110,000	\$ 30,000	37.50%				
	Narrative:		Council approved increase to daily admission fees.								
4	101-00-000-084-000	453075	Program Registration - Aquatics	\$ 25,500	\$ 31,900	\$ 6,400	25.10%				
	Narrative:		Increase based on FY23 Performance and fee increase for FY24.								
5	101-00-000-085-000	453075	Program Registration - Camp	\$ 251,050	\$ 312,000	\$ 60,950	24.28%				
	Narrative:		Increase based on FY23 Performance and fee increase for FY24.								
6	101-00-000-087-000	453075	Program Registration - Tennis	\$ 58,200	\$ 95,700	\$ 37,500	64.43%				
	Narrative:		Increase based on FY23 Performance.								
7	101-00-000-090-000	453025	PAC Rent	\$ 207,200	\$ 262,000	\$ 54,800	26.45%				
	Narrative:		Increase based on current revenue projections and developing history.								
8	101-00-000-090-000	453010	PAC Concessions	\$ 28,000.00	\$ 0	\$ (28,000)	-100.00%				
	Narrative:		Account eliminated.								
9	101-00-000-090-000	453015	PAC Concessions - Alcohol	\$ 0	\$ 66,000	\$ 66,000	100.00%				
	Narrative:		New account								

CITY OF KIRKWOOD RECREATION - REVENUES

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
10	101-00-000-090-000	453020	PAC Concessions - Food	\$0	\$80,000	\$ 80,000	100.00%
	Narrative: New account						
11	101-00-000-090-000	453005	PAC Merchandise	\$0	\$1,000	\$ 1,000	100.00%
	Narrative: New account						
12	101-00-000-090-000	453090	PAC Facility Use Fees	\$92,800	\$130,000	\$ 37,200	40.09%
	Narrative: Increase based on current revenue projections and developing history.						
13	101-00-000-090-000	453075	PAC Programs	\$51,250	\$5,000	\$ (46,250)	-90.24%
	Narrative: Decrease due to lower than expected development of internal programs						

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CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE			
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-00-000-000-000	Property Taxes	2,495,847	2,976,187	2,737,800	2,800,000	62,200	2.27%			
101-00-000-000-000	PILOT	24,168	26,752	28,000	128,000	100,000	357.14%			
101-00-000-000-000	One Cent Sales Tax	3,596,590	4,023,389	3,500,000	3,750,000	250,000	7.14%			
101-00-000-000-000	1/4 Cent Operating Tax	1,124,161	1,250,532	1,100,000	1,150,000	50,000	4.55%			
101-00-000-000-000	Fire Prevention Sales Tax	1,310,179	1,458,118	1,300,000	1,350,000	50,000	3.85%			
101-00-000-000-000	Use Sales Tax	853,886	1,221,307	800,000	1,300,000	500,000	62.50%			
101-00-000-000-000	Tobacco Products	53,122	52,651	50,000	50,000	-	0.00%			
101-00-000-000-000	Natural Gas	853,970	961,491	850,000	900,000	50,000	5.88%			
101-00-000-000-000	Water	37,167	41,489	40,000	42,000	2,000	5.00%			
101-00-000-000-000	Electric	471,528	502,636	470,000	500,000	30,000	6.38%			
101-00-000-000-000	Kirkwood Utilities	2,018,120	2,028,148	2,010,000	2,025,000	15,000	0.75%			
101-00-000-000-000	Telephone/Communication	548,629	456,645	465,000	465,000	-	0.00%			
101-00-000-000-000	Franchise	363,630	345,540	300,000	295,000	(5,000)	-1.67%			
101-00-000-000-000	Fuel Sales Tax	684,373	781,341	685,000	685,000	-	0.00%			
101-00-000-000-000	Vehicles Sales tax	266,212	293,850	250,000	250,000	-	0.00%			
101-00-000-000-000	Vehicles Fee	128,676	134,535	125,000	130,000	5,000	4.00%			
101-00-000-000-000	County Road & Bridge	809,251	969,604	850,000	900,000	50,000	5.88%			
101-00-000-000-000	County Public Safety	1,416,718	1,613,328	1,450,000	1,550,000	100,000	6.90%			
	Tax Revenue	17,056,227	19,137,543	17,010,800	18,270,000	1,259,200	7.40%			
101-00-000-000-000	Business Licenses	760,307	854,293	740,000	800,000	60,000	8.11%			
101-00-000-000-000	Liquor Licenses	22,225	36,665	25,000	30,000	5,000	20.00%			
101-00-000-000-000	Auto Fees	143,160	139,076	140,000	140,000	-	0.00%			
101-00-000-000-000	Contractor's Licenses	54,712	56,654	54,000	49,000	(5,000)	-9.26%			
101-00-000-000-000	Building Permits	562,123	670,812	575,000	545,000	(30,000)	-5.22%			
101-00-000-000-000	Grading Permits	600	150	250	400	150	60.00%			
101-00-000-000-000	Electrical Permits	25,779	26,958	24,000	22,000	(2,000)	-8.33%			
101-00-000-000-000	Plumbing Permits	52,647	50,103	49,000	46,500	(2,500)	-5.10%			
101-00-000-000-000	Mechanical Permits	37,025	40,490	30,000	33,250	3,250	10.83%			
101-00-000-000-000	Excavation Permits	25,000	18,600	23,000	20,000	(3,000)	-13.04%			
101-00-000-000-000	Fence Permits	12,672	12,480	11,000	10,000	(1,000)	-9.09%			
101-00-000-000-000	Sign Permits	1,673	3,954	2,500	2,500	-	0.00%			
101-00-000-000-000	Driveway Permits	6,576	7,248	6,800	6,500	(300)	-4.41%			
101-00-000-000-000	Parking Lot Permits	19,570	50,984	20,000	19,000	(1,000)	-5.00%			
101-00-000-000-000	Court fines	131,290	139,626	175,000	125,000	(50,000)	-28.57%			
	Licenses, Permits, Fines and Fees	1,855,359	2,108,093	1,875,550	1,849,150	(26,400)	-1.41%			
101-00-000-000-000	Grants	70,026	62,638	65,000	70,000	5,000	7.69%			
101-00-000-000-000	Federal/ARPA Funds	-	-	2,805,526	4,059,595	1,254,069	44.70%			

General Fund Revenues

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE			
101-00-000-000-000	St Louis County / CARES	1,893,953	150	-	-	-	0.00%			
101-00-000-000-000	Disaster Assistance Program	27,188	-	-	-	-	0.00%			
101-00-000-000-000	GEMT Program	77,934	198,212	175,000	175,000	-	0.00%			
101-00-000-000-000	SRO Services	350,601	353,870	365,650	365,000	(650)	-0.18%			
101-00-000-000-000	Public Safety/Dispatch Services	301,656	586,770	570,097	592,683	22,586	3.96%			
101-00-000-000-000	Financial Services	29,263	39,236	40,545	41,761	1,216	3.00%			
Intergovernmental		2,750,621	1,240,876	4,021,818	5,304,039	1,282,221	31.88%			
101-00-000-000-000	Investments	10,672	(332,730)	30,000	30,000	-	0.00%			
101-00-000-000-000	Credit Card Rebates	12,117	15,801	15,000	15,000	-	0.00%			
Investment Income		22,789	(316,929)	45,000	45,000	-	0.00%			
101-00-000-000-000	Minimum Housing Inspection	83,646	84,766	87,000	80,000	(7,000)	-8.05%			
101-00-000-000-000	Planning & Zoning Fees	97,719	102,379	110,000	104,500	(5,500)	-5.00%			
101-00-000-000-000	Ambulance Fees	959,574	1,161,702	1,200,000	1,200,000	-	0.00%			
101-00-000-082-000	Concession	1,172	2,559	3,000	3,000	-	0.00%			
101-00-000-082-000	Rent	61,731	167,647	185,000	105,000	(80,000)	-43.24%			
101-00-000-082-000	Overtime Reimbursement	(80)	640	500	500	-	0.00%			
101-00-000-083-000	Concessions & Vending	1,380	7,730	6,300	6,800	500	7.94%			
101-00-000-083-000	Ice Rink Rentals	342,517	517,021	470,000	520,000	50,000	10.64%			
101-00-000-083-000	Party Room	(120)	9,400	4,950	8,500	3,550	71.72%			
101-00-000-083-000	Daily Admissions	20,750	122,716	80,000	110,000	30,000	37.50%			
101-00-000-083-000	Program Registration	18,913	80,399	72,000	75,000	3,000	4.17%			
101-00-000-083-000	Skate Sharpening	95	235	1,000	1,000	-	0.00%			
101-00-000-083-000	Dasherboard/Advert.	15,465	14,003	7,500	7,500	-	0.00%			
101-00-000-084-000	Concessions & Vending	807	6,021	4,000	6,000	2,000	50.00%			
101-00-000-084-000	Rentals	19,572	13,263	8,000	8,000	-	0.00%			
101-00-000-084-000	Daily Admission	42,919	206,323	180,000	185,000	5,000	2.78%			
101-00-000-084-000	Season Passes	44,740	158,864	162,000	175,000	13,000	8.02%			
101-00-000-084-000	Lessons	7,793	37,037	45,000	45,000	-	0.00%			
101-00-000-084-000	Swim Team	-	19,037	24,500	24,500	-	0.00%			
101-00-000-084-000	Program Registration	14,868	28,497	25,500	31,900	6,400	25.10%			
101-00-000-085-000	Program Registration	7,395	138,603	251,050	312,000	60,950	24.28%			
101-00-000-086-000	Sponsorship	-	1,099	2,400	1,500	(900)	-37.50%			
101-00-000-086-000	Program Registration	49,637	223,236	340,300	296,180	(44,120)	-12.97%			
101-00-000-087-000	Daily Fees	10,753	7,845	6,500	7,500	1,000	15.38%			
101-00-000-087-000	Season Passes	6,485	9,370	9,500	10,000	500	5.26%			
101-00-000-087-000	Program Registration	15,157	80,011	58,200	95,700	37,500	64.43%			
101-00-000-088-000	Donations	2,825	25,835	30,000	35,000	5,000	16.67%			

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE			
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-00-000-088-000	453035		33,685	40,000	40,000	-	0.00%			
101-00-000-088-000	453075	(9,375)	815	2,000	3,500	1,500	75.00%			
101-00-000-090-000	453025	(1,250)	167,164	207,200	262,000	54,800	26.45%			
101-00-000-090-000	453010	30,800	1,435	28,000	-	(28,000)	-100.00%			
101-00-000-090-000	453015	-	-	-	66,000	66,000	100.00%			
101-00-000-090-000	453020	-	-	-	80,000	80,000	100.00%			
101-00-000-090-000	453005	-	-	-	1,000	1,000	100.00%			
101-00-000-090-000	453090	500	65,058	92,800	130,000	37,200	40.09%			
101-00-000-090-000	453075	-	1,521	51,250	5,000	(46,250)	-90.24%			
101-00-000-090-000	453060	500	4,455	13,000	13,000	-	0.00%			
101-00-000-090-000	443005	10,000	1,000	5,000	5,000	-	0.00%			
Charges for Services		1,856,888	3,501,371	3,813,450	4,060,580	247,130	6.48%			
101-00-000-000-000	450005	31,641	(5,164)	5,000	5,000	-	0.00%			
101-00-000-000-000	460005	17,142	22,731	10,000	10,000	-	0.00%			
101-00-000-000-000	460010	729	929	1,500	1,000	(500)	-33.33%			
101-00-000-000-000	451010	5,572	9,868	1,250	10,000	8,750	700.00%			
101-00-000-000-000	452005	4,172	3,990	5,000	5,000	-	0.00%			
101-00-000-000-000	435010	1,716	2,380	2,500	2,500	-	0.00%			
101-00-000-000-000	435015	318	440	200	200	-	0.00%			
101-00-000-000-000	435020	3,662	12,746	7,500	3,000	(4,500)	-60.00%			
101-00-005-000-000	453025	-	4,100	9,000	1,000	(8,000)	-88.89%			
101-00-050-000-000	453025	5,000	5,000	5,000	5,000	-	0.00%			
101-00-000-089-000	442005	2,500	8,881	15,000	15,000	-	0.00%			
101-00-000-000-000	460015	21,936	15,690	30,000	30,000	-	0.00%			
101-00-000-000-000	460020	(112)	(1,782)	-	-	-	0.00%			
101-00-000-000-000	460025	148,033	158,031	156,947	183,948	27,001	17.20%			
101-00-000-000-000	460035	491,696	491,696	491,696	479,096	(12,600)	-2.56%			
Other Revenue		734,005	729,536	740,593	750,744	10,151	1.37%			
Total General Fund Revenue Before Other Financing Sources		24,275,889	26,400,490	27,507,211	30,279,513	2,772,302	10.08%			
101-00-000-000-000	480005	381,917	607,200	772,090	683,000	(89,090)	-11.54%			
101-00-000-000-000	480010	1,000,000	1,015,000	1,615,000	1,627,000	12,000	0.74%			
Other Financing Sources		1,381,917	1,622,200	2,387,090	2,310,000	(77,090)	-3.23%			
TOTAL REVENUES AND OTHER FINANCING SOURCES		25,657,806	28,022,690	29,894,301	32,589,513	2,695,212	9.02%			

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Train Station

Mission Statement

The City of Kirkwood will keep this historic structure open to the traveling public as a working train station and further utilize the station in ways that help maintain the charm and vibrancy of the downtown.

Staffing

The Train Station is staffed by 63 volunteers that are coordinated by one part-time Station Manager.

Function

The volunteers keep the station open from 8:00 a.m. to 5:00 p.m. every day to greet and assist passengers traveling on four daily Amtrak trains. The station also re-opens from 8:00 p.m. to 9:30 p.m. or until the last Amtrak train arrives. They also assist visitors to the station with local and metropolitan information. The station is available for rental and used regularly for events such as wedding receptions, birthday parties, and fundraisers.

Goals Accomplished

Dozens of volunteers contribute hours every month to keep the station open. The volunteers count the number of passengers and visitors to the train station. In FY2021/22 volunteers contributed 4,025 hours.

Passengers/Visitors				
FY2017/2018	FY2018/2019	FY2019/2020	FY2020/2021	FY2021/2022
103,108	95,234	80,639	15,933	46,547

The popularity of the train station as a rental venue is shown below. During FY2020/21 rentals were unavailable due to the covid-19 pandemic, but volume has returned in FY2021/22.

Station Rentals				
FY2017/2018	FY2018/2019	FY2019/2020	FY2020/2021	FY2021/2022
56	40	58	0	49

Improvements

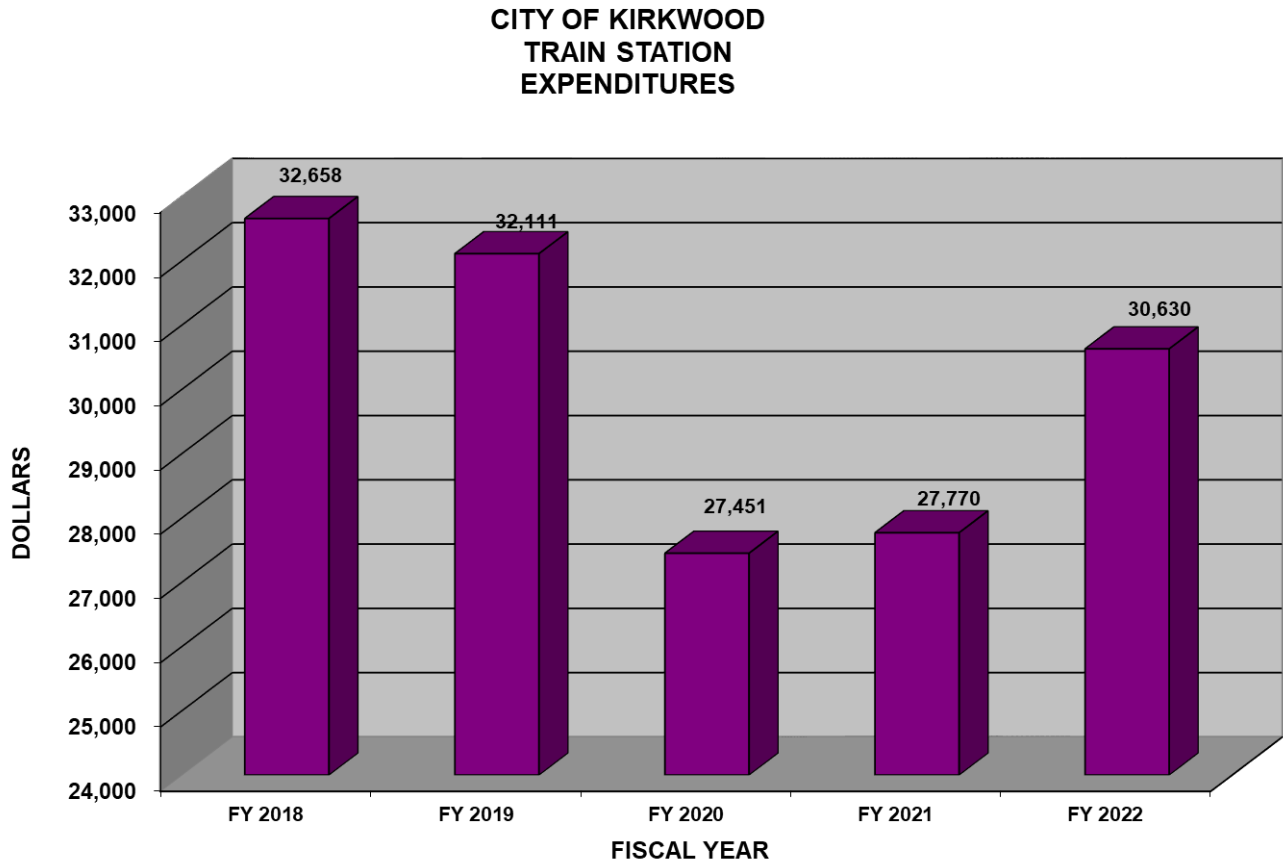
A major physical restoration of the train station is planned to be underway within the next three years. These capital improvements are currently estimated at \$5,000,000. The Historic Kirkwood Train Station Foundation (HKTsf), a 501c3 foundation, was created independently of city government for the sole purpose of assisting the city in funding the

Train Station

train station improvements. The HKTsf is now raising funds for this purpose and currently has raised funds through donations and grants.

Expenditures

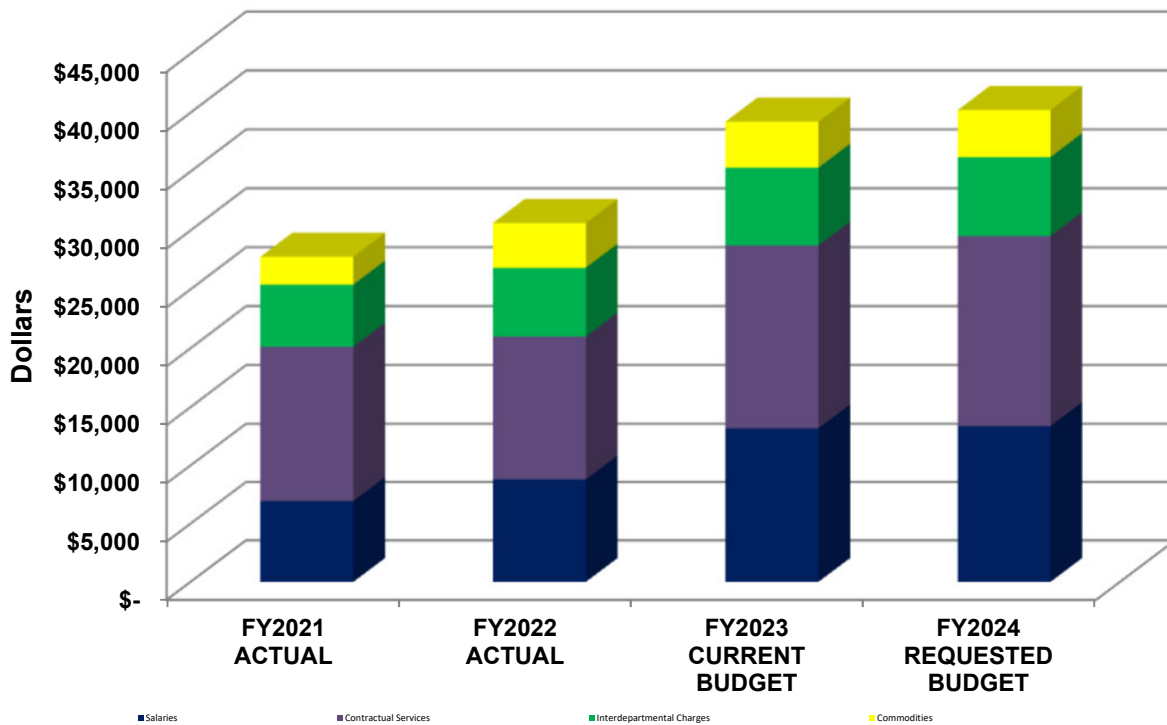
The train station budget is primarily composed of expenditures for the part-time Station Manager and on expenses related to the maintenance and operation of the station. The Station Manager has proven adept at obtaining grant funding for maintenance and improvement of the station from MoDOT, East West Gateway, and other sources. Grant revenue is appropriated to the General Fund and then to expenditure line items in the train station budget.



**CITY OF KIRKWOOD, MISSOURI
TRAIN STATION OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Wages				
Part-time Salaries	6,457	8,176	12,247	12,431
Social Security	401	506	759	771
Medicare	93	119	179	181
Subtotal Wages	6,951	8,801	13,185	13,383
Total Personnel Services	6,951	8,801	13,185	13,383
Contractual Services	13,171	12,185	15,540	16,140
Commodities	2,356	3,794	3,900	4,000
Interdepartmental Charges	5,278	5,849	6,600	6,700
TOTAL TRAIN BUDGET	27,756	30,629	39,225	40,223

Train Budget Summary



CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-01-005-000-000	510020	Wages Part Time	6,457	8,176	12,247	12,431	184	1.50%		
101-01-005-000-000	511005	Social Security Taxes	401	506	759	771	12	1.58%		
101-01-005-000-000	511010	Medicare Contributions	93	119	179	181	2	1.12%		
101-01-005-000-000	520075	Professional Services Other	908	977	2,240	2,240	-	0.00%		
101-01-005-000-000	522020	Custodial	1,256	1,080	1,200	1,200	-	0.00%		
101-01-005-000-000	520085	Alarm system maintenance	833	857	850	850	-	0.00%		
101-01-005-000-000	522010	Building & Grounds	8,027	7,386	8,000	8,000	-	0.00%		
101-01-005-000-000	522060	Telephone	2,147	1,885	3,000	3,600	600	20.00%		
101-01-005-000-000	527005	Travel Other	-	-	250	250	-	0.00%		
101-01-005-000-000	530005	Office Supplies	192	685	400	500	100	25.00%		
101-01-005-000-000	530040	Janitorial Supplies	-	91	600	600	-	0.00%		
101-01-005-000-000	530035	Food	7	499	400	400	-	0.00%		
101-01-005-000-000	531020	Natural Gas	2,157	2,519	2,500	2,500	-	0.00%		
101-01-005-000-000	550010	Electric Charges	3,663	4,256	4,700	4,700	-	0.00%		
101-01-005-000-000	550030	Water Usage Charges	715	693	1,000	1,100	100	10.00%		
101-01-005-000-000	550025	Sanitation Charges	900	900	900	900	-	0.00%		
TRAIN STATION			27,756	30,629	39,225	40,223	998	2.54%		

City Clerk's Office

Mission Statement

The mission of the City Clerk's Office is to provide assistance to the City Council and all customers in a courteous and service-oriented manner; by providing a welcoming environment to citizens and visitors; by being effective in the legislative process; by serving as the Custodian of Records; by assuring conformance with the Missouri Open Meeting Law; and by implementing all municipal elections.

Staffing

The City Clerk's office is staffed by the City Clerk and Deputy City Clerk

Function

The City Clerk works directly for the Mayor and City Council and the Deputy City Clerk is supervised by the City Clerk. The City Clerk's Office is a service-oriented office. While this office is not a revenue-generating department funds are received for the Special Event Application Fee of \$500 that is collected for walks and runs taking place in Kirkwood. The fee is paid for the amount of staff time to review and assist with the planning of such events. Revenues generated by the City Clerk's Office have diminished since the majority of revenues were acquired through Sunshine Law requests. With the ability to provide records in an electronic format on most occasions, the cost for copies has decreased. Any Sunshine Law requests that require staff time to respond to the request are charged the average clerical rate, costs for copies and the cost estimate must be paid prior to staff beginning their research.

Following are some of the responsibilities of the City Clerk and Deputy City Clerk. One of the main functions of the City Clerk is to provide assistance to customers regarding processes, complaints, concerns and other issues. The role of the City Clerk's Department is to fully understand the issue and determine the appropriate department that is responsible for providing assistance. Follow-up to ensure that the issue has been addressed is essential to the success of this service. The City Clerk's Office provides assistance to the Mayor and City Council through investigating citizen concerns that have been brought to their attention and obtaining information that may assist in their roles as elected officials. The Department is also responsible for directing and assisting departments with good record management practices through the Laserfiche Software program and City Records Program Policy Manual.

Goals Accomplished

The main goal of the City Clerk's Office is to provide a safe secure atmosphere where customers can feel comfortable bringing concerns directly to the City. This goal meets expectations with the number of citizens who come to the City Clerk's Office to advise of their concerns. On average the City Clerk and Deputy City Clerk assist more than 1,200

City Clerk's Office

customers annually through phone calls, emails, letters and one-on-one meetings and by providing information and working with various departments to resolve problems and follow-up with customers. This goal would not be accomplished without the continued support and assistance from the various City departments.

The City purchased the Laserfiche software a few years ago which allows for permanent digital storage of records. The goal of all City departments using the software for this purpose has exceeded expectations and will likely result in the need to purchase more storage space on the server. Using the Laserfiche Software for document retention is a secure way in which to retain and maintain public records. To ensure that records will not be lost in the event of a disaster, the City Council has agreed that the City's policy require that records be retained in digital format. Computer records are backed up daily and secured off-site. Having a viable Records Management Policy and reliable software assures that the city is in compliance with state law and also provides that historical information is retained.

The City Clerk and Deputy City Clerk are available to provide assistance to City departments to assure that all city records are retained in accordance with the State of Missouri Records Retention Manual and that records are retained in the same format.

The City contracted with General Code a few years ago for a full review of the City's Code of Ordinances. General Code provides all services in this regard, including hosting the Code on its website. General Code's website includes any ordinances that amend the code but have not yet been codified on their website, they will monitor state laws that may require amendments to the code and provide information directly to the City Clerk in this regard, provide supplemental services pertaining to updates to the Code Book.

The City Clerk continues to be informed on changes to the Missouri Sunshine Law to guarantee that the City is in compliance with the current law and any changes that take place through the State Legislature. All Sunshine Law requests are directed to the City Clerk as the City's Custodian of Records. The Deputy City Clerk has been assigned the responsibility of working with the various departments and responding to the majority of the Sunshine Law requests. The proper training and direction from the City Clerk assures that the City is in compliance with the Open Meetings Law. As in previous years, this goal continues to be exceeded.

The City Clerk follows proposed state legislation through the Missouri Municipal League and St. Louis County Municipal League and works with legislators to ensure that any proposed legislation does not have a negative impact on the Kirkwood community.

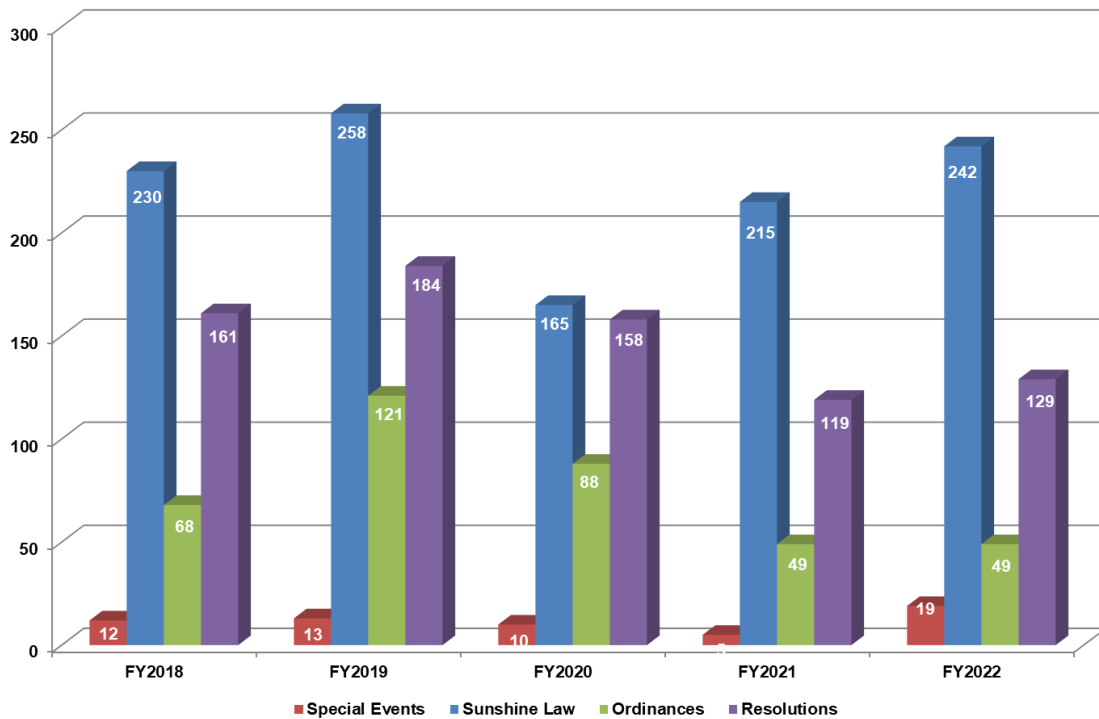
The City Clerk and Deputy City Clerk attend annual Missouri City Clerk and Finance Officer Association conferences as well as additional training opportunities. As part of the Deputy City Clerk's responsibilities as Project Manager for the Laserfiche program, she attends annual Laserfiche conferences that are conducted in California.

City Clerk's Office

The City Clerk is dedicated to succession planning and provides constant training and mentoring to the Deputy City Clerk on all aspects of the City Clerk's functions and responsibilities. It is essential that this department is able to operate in its full capacity in the absence of the City Clerk.

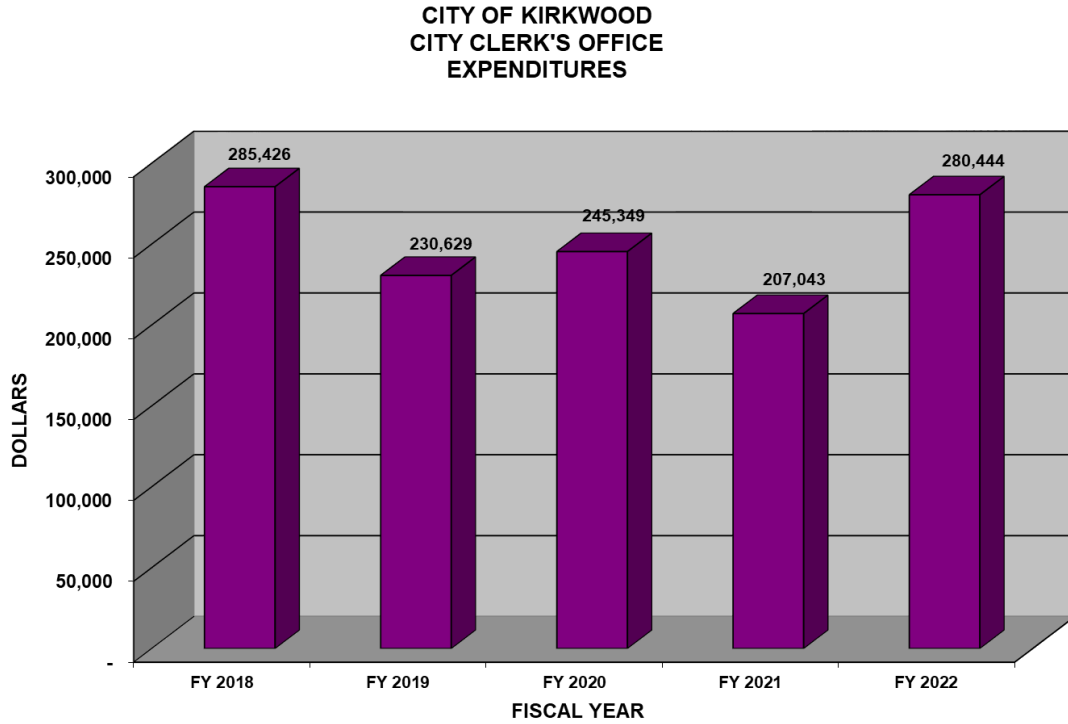
The chart below shows the service volume for the City Clerk's office for the past three fiscal years. Excluded from this chart are telephone calls, e-mails, and walk-in customer assistance.

**City Clerk's Office
Service Volume**



City Clerk's Office

Expenditures

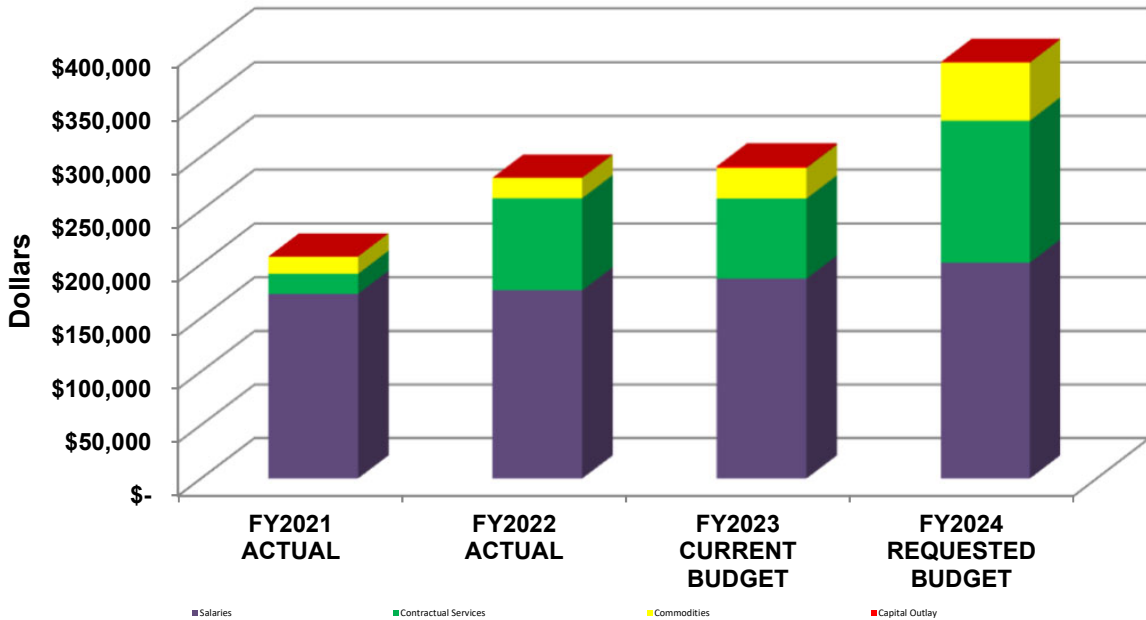


The City Clerk's Budget includes all related expenditures for the Mayor and City Council, City Clerk, and Deputy City Clerk.

**CITY OF KIRKWOOD, MISSOURI
CITY CLERK OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	116,479	122,046	126,670	137,566
Elected Officials	18,000	18,000	18,000	18,000
Overtime	55	835	3,200	3,200
Social Security	8,277	8,873	9,075	9,815
Medicare	1,936	2,075	2,125	2,297
Civilian Pension	7,286	7,008	11,920	9,043
Deferred Compensation	640	2,458	-	2,705
Subtotal Salaries	<u>152,673</u>	<u>161,295</u>	<u>170,990</u>	<u>182,626</u>
Other Benefits				
Health Insurance	18,891	13,423	14,530	17,798
Dental Insurance	703	780	795	822
Vision Insurance	155	155	170	163
Subtotal Other Benefits	<u>19,749</u>	<u>14,358</u>	<u>15,495</u>	<u>18,783</u>
Total Personnel Services	<u>172,422</u>	<u>175,653</u>	<u>186,485</u>	<u>201,409</u>
Contractual Services	18,591	85,730	74,560	132,130
Commodities	16,032	18,986	28,500	54,000
Capital Outlay	-	-	1,500	500
TOTAL CITY CLERK BUDGET	<u>207,045</u>	<u>280,369</u>	<u>291,045</u>	<u>388,039</u>

City Clerk Budget Summary



CITY OF KIRKWOOD CITY CLERK

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	101-01-005-000-000	512005	Civilian Pension	\$30,580	\$ 23,074	\$ (7,506)	-24.55%
	<p>Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.</p>						
2	101-01-005-000-000	512015	Deferred Comp	\$ 16,025	\$ 24,240	\$ 8,215	100.00%
	<p>Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.</p>						
3	101-01-005-000-000	520065	Training	\$2,500	\$ 500	\$ (2,000)	-80.00%
	<p>Narrative: This account funding was cut due to a request from the CAO for departments to cut proposed budgets to cover the COLA increase.</p>						
4	101-01-005-000-000	522025	Equipment	\$5,500	\$ -	\$ (5,500)	-100.00%
	<p>Narrative: This account funding was cut due to a request from the CAO for departments to cut proposed budgets to cover the COLA increase.</p>						
5	101-01-005-000-000	520020	Election Expense	\$30,000	\$ 95,000	\$ 65,000	216.67%
	<p>Narrative: This account was increased due to proposed additional ballot measures.</p>						
6	101-01-005-000-000	532005	Membership Dues	\$17,000	\$ 40,000	\$ 23,000	135.29%
	<p>Narrative: This account was increased due to membership dues for various organizations the City is a member of increasing substantially due to inflation.</p>						

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-01-010-000-000	510005	Wages Full Time Civilian	116,479	122,046	126,670	137,566	10,896	8.60%		
101-01-010-000-000	510015	Salary Elected Officials	18,000	18,000	18,000	18,000	-	0.00%		
101-01-010-000-000	510025	Overtime Civilian	55	835	3,200	3,200	-	0.00%		
101-01-010-000-000	511005	Social Security Taxes	8,277	8,873	9,075	9,815	740	8.15%		
101-01-010-000-000	511010	Medicare Contributions	1,936	2,075	2,125	2,297	172	8.09%		
101-01-010-000-000	512005	Pension Civilian	7,286	7,008	11,920	9,043	(2,877)	-24.14%		
101-01-010-000-000	512015	Deferred Compensation	640	2,458	-	2,705	2,705	100.00%		
101-01-010-000-000	513005	Health Insurance	18,891	13,423	14,530	17,798	3,268	22.49%		
101-01-010-000-000	513010	Dental Insurance	703	780	795	822	27	3.40%		
101-01-010-000-000	513015	Vision Insurance	155	155	170	163	(7)	-4.12%		
101-01-010-000-000	520065	Training	1,648	797	2,500	500	(2,000)	-80.00%		
101-01-010-000-000	520075	Professional Services Other	4,968	3,683	15,000	15,000	-	0.00%		
101-01-010-000-000	522025	Equipment	2,920	300	5,500	-	(5,500)	-100.00%		
101-01-010-000-000	525010	Work. Comp. Premium	3,822	1,420	1,560	1,630	70	4.49%		
101-01-010-000-000	522060	Telephone	983	605	-	-	-			
101-01-010-000-000	526005	Legal ads	3,995	4,150	4,500	4,500	-	0.00%		
101-01-010-000-000	526020	Other Printing	205	-	500	500	-	0.00%		
101-01-010-000-000	527005	Travel	50	9,345	15,000	15,000	-	0.00%		
101-01-010-000-000	520020	Election Expense	-	65,430	30,000	95,000	65,000	216.67%		
101-01-010-000-000	530005	Office Supplies	1,975	1,432	3,000	4,000	1,000	33.33%		
101-01-010-000-000	530035	Food	580	4,667	7,500	8,500	1,000	13.33%		
101-01-010-000-000	532005	Membership Dues	13,477	12,887	17,000	40,000	23,000	135.29%		
101-01-010-000-000	535010	Service Awards	-	-	1,000	1,500	500	50.00%		
101-01-010-000-000	610060	Small Capital Office, Furniture & Equip.	-	-	1,500	500	(1,000)	-66.67%		
CLERK/COUNCIL			207,045	280,369	291,045	388,039	96,994	33.33%		

Clerk/Council

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Administration

The City of Kirkwood in its charter chose to place legislative and policy-making authority with the City Council and administrative authority with the Chief Administrative Officer. The Administration Department helps “facilitate the prompt, economical and efficient dispatch of city business” (Charter of the City of Kirkwood, Missouri, 1983). It also serves as an important interface between the council, the public, and city departments. Members of the department bring to the city professional city management and public relations skills and play an important leadership role in the governance of the community

Staffing

The Administration Department consists of the Chief Administrative Officer, Assistant Chief Administrative Officer, Communications Coordinator, and an Administrative Associate. Reporting to the Chief Administrative Officer is the Asst. CAO, Police Chief, Fire Chief, Director of Public Services, Parks and Recreation Director, Finance Director, and Electric Director. Departments reporting to the Asst. CAO include Human Resources, Procurement (includes Warehouse and Facilities Operations), Safety, Management of Information Systems, Fleet, and the Communications Coordinator.

Functions

The Administration Department links the vision set out by the elected officials with the departments responsible for implementing that vision within the parameters of the city’s code of ordinances and adopted budget. Communication with the council, the public, and staff is very important and is accomplished through the city’s website, electronic newsletters, monthly WKT newsletter, and social media. Relationships are fostered with groups like the downtown special business district, service clubs, and the Chamber of Commerce. In 2021 the department was responsible for a community survey to assess the satisfaction with the delivery of major city services to help set community priorities. Kirkwood continues to rate at or above the national average in most of the 38 areas that were assessed, and significantly above the national average in many of the areas. The full report can be found on the city’s website.

Administration

The city council, along with city staff, set forth the city's core values and goals. The work of the Administration Department actively furthers those values and goals. Other activities support core values of providing exceptional services and involving the local community. All members of the administrative staff maintain a variety of relationships and communication channels through community organizations like the Chamber of Commerce, Rotary, R-7 School District, Glendale-Kirkwood Kiwanis, etc. Listed below are a few specific areas of responsibility for each staff member.

Administrative Associate

Provides support to the CAO, ACAO, Human Resources Manager, Public Information Officer, and is the first point of contact for the public when interacting with the Administration Department. Provides secretarial support to the Police and Fire Pension Board, Civilian Employees Pension Board, Human Rights Commission and other boards/committees as needed – i.e. preparing agendas, meeting packets, composing minutes, etc. Coordinates the Mission Possible Committee, the employee awards and recognition programs, and the organization's United Way campaign.

Communications Coordinator

Maintains ongoing communication with media contacts; developing relationships with local reporters and working with them to get the information they need to report on issues affecting the City of Kirkwood. Approves, formats, and posts information on the website. Administers the City's social media accounts. Develops and maintains printed communication pieces that help citizens better understand their local government and the services provided. Authors the e-newsletters, monthly utility bill inserts, the monthly employee newsletter, and other communication pieces.

Assistant Chief Administrative Officer (ACAO)

Provides staff support to the two pension boards, Civil Service Commission, and the Kirkwood Urban Forestry Commission. Administers the City's various benefit programs for employees. Supervises the Communications Coordinator and the managers in charge of Human Resources, Procurement, MIS, Fleet, and Safety Departments. Assists the CAO and City Council in a wide range of special projects. Serves as department head for the Administration Department.

Administration

Chief Administrative Officer (CAO)

Coordinates materials in support of council work sessions and formal meetings as well as meeting agreed upon strategic goals. Provides support to the City's Human Rights Commission. By charter the CAO is responsible for the administration of all City operations.

March 2022 Strategic Plan

Vision Statement: Kirkwood will be a livable, connected community with heart. Our strong neighborhoods, historic charm, and vibrant businesses attract residents and visitors. Love of community keeps people here.

VALUES

We serve the community. We provide services of the highest quality. Our customer-service exceeds expectations. Our interactions with the public are respectful, professional, and demonstrate our commitment to public service. We keep the community safe.

We act with integrity. We are honest, ethical, and transparent in everything we do and deeply respect the public's trust in us.

We innovate to shape our future. We honor our community's historic past and build upon it for the future, proactively adapting to meet today's challenges.

We put people first. We care about people and their well-being. We consider how decisions directly and indirectly impact our residents, businesses, and employees.

We embrace inclusion. We work intentionally to foster a culture within city government and within our community that encourages collaboration, flexibility, and fairness to enable everyone to contribute to their full potential.

We are good stewards. We prudently and efficiently manage financial and human resources while promoting a sustainable environment.

We value City of Kirkwood employees. We appreciate and respect our city employees. We recognize their knowledge, their experience, and their commitment to service.

STRATEGIC GOALS

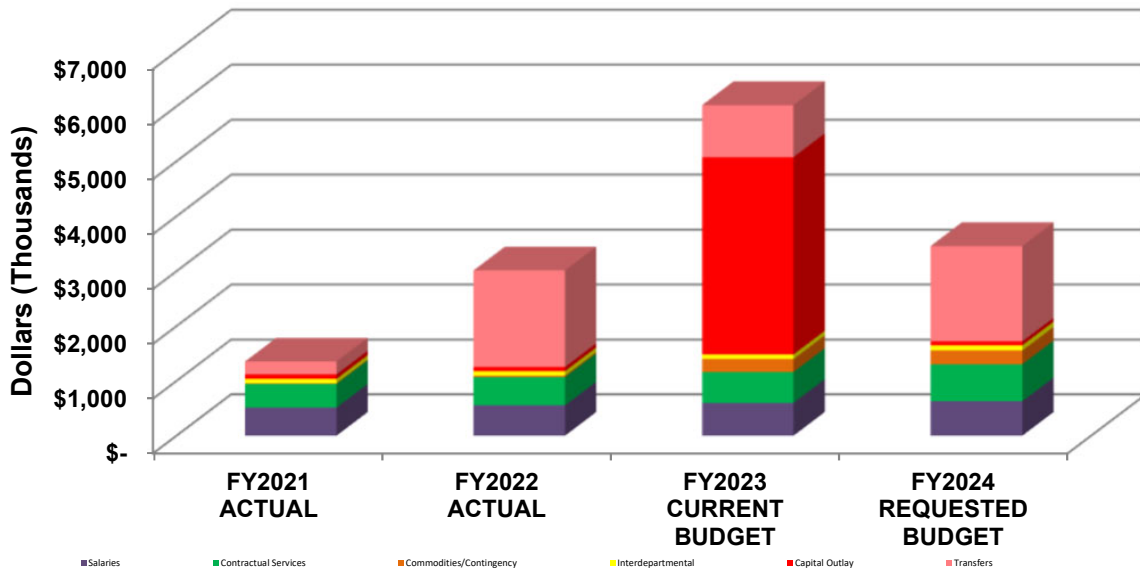
Administration

1. **Economic Vitality**. Kirkwood will use its unique attractions to catalyze development that adds to the quality of life for residents and attracts visitors.
2. **Governance and Civic Engagement**. With ethics and integrity, the City of Kirkwood will provide professional services to citizens at a reasonable price and engage the community in decision-making.
3. **Quality of Life**. Kirkwood will be a place where people can enjoy life – a walkable and safe community with housing options for all stages of life that supports connections between people and places.
4. **Environmental Stewardship**. Kirkwood will mitigate climate change by making environmentally focused decisions.

**CITY OF KIRKWOOD, MISSOURI
ADMINISTRATION OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	398,469	432,233	453,345	470,862
Part-time Salaries	-	-	5,000	5,000
Overtime	-	111	-	-
Social Security	20,797	22,671	25,245	26,167
Medicare	6,137	6,504	6,750	6,966
Civilian Pension	24,855	23,490	42,645	31,008
Deferred Compensation	25,082	24,603	11,600	21,605
Subtotal Salaries	475,340	509,612	544,585	561,608
Other Benefits				
Health Insurance	36,000	42,801	53,050	64,975
Dental Insurance	1,054	1,460	1,585	1,644
Vision Insurance	157	157	340	249
Subtotal Other Benefits	37,211	44,418	54,975	66,868
Total Personnel Services	512,551	554,030	599,560	628,476
Contractual Services	432,720	515,486	563,421	676,418
Commodities/Contingency	12,030	23,467	235,893	249,900
Capital Outlay	82,704	76,972	3,593,351	71,400
Interdepartmental Charges	79,055	84,553	83,130	94,197
Transfers to Other Funds	236,100	1,760,200	945,694	1,737,700
TOTAL ADMINISTRATION BUDGET	1,355,160	3,014,708	6,021,049	3,458,091

Administration Budget Summary



CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE			
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-01-015-000-000	510005	398,469	432,233	453,345	470,862	17,517	3.86%			
101-01-015-000-000	510020	-	-	5,000	5,000	-	0.00%			
101-01-015-000-000	510025	-	111	-	-	-	0.00%			
101-01-015-000-000	511005	20,797	22,671	25,245	26,167	922	3.65%			
101-01-015-000-000	511010	6,137	6,504	6,750	6,966	216	3.20%			
101-01-015-000-000	512005	24,855	23,490	42,645	31,008	(11,637)	-27.29%			
101-01-015-000-000	512015	25,082	24,603	11,600	21,605	10,005	86.25%			
101-01-015-000-000	513005	36,000	42,801	53,050	64,975	11,925	22.48%			
101-01-015-000-000	513010	1,054	1,460	1,585	1,644	59	3.72%			
101-01-015-000-000	513015	157	157	340	249	(91)	-26.77%			
101-01-015-000-000	520010	-	-	-	3,500	3,500	100.00%			
101-01-015-000-000	520050	40,647	45,130	63,000	63,000	-	0.00%			
101-01-015-000-000	520055	-	1,388	1,500	1,500	-	0.00%			
101-01-015-000-000	520085	250	883	2,000	2,000	-	0.00%			
101-01-015-000-000	520095	288	-	1,200	1,200	-	0.00%			
101-01-015-000-000	520065	473	8,201	8,000	8,000	-	0.00%			
101-01-015-000-000	520075	70,446	101,733	99,000	115,900	16,900	17.07%			
101-01-015-000-000	520030	214,427	240,014	250,000	250,000	-	0.00%			
101-01-015-000-000	522035	1,096	1,765	1,928	1,928	-	0.00%			
101-01-015-000-000	522040	-	-	100	100	-	0.00%			
101-01-015-000-000	522055	-	-	-	49,600	49,600	100.00%			
101-01-015-000-000	522010	997	800	2,500	2,500	-	0.00%			
101-01-015-000-000	524025	37,117	34,467	41,013	79,000	37,987	92.62%			
101-01-015-000-000	524005	2,432	3,038	3,100	3,100	-	0.00%			
101-01-015-000-000	525005	23,679	24,142	27,100	29,900	2,800	10.33%			
101-01-015-000-000	525010	7,077	3,540	3,880	4,090	210	5.41%			
101-01-015-000-000	522060	3,719	3,429	5,600	5,600	-	0.00%			
101-01-015-000-000	526005	15,117	26,177	26,500	27,500	1,000	3.77%			
101-01-015-000-000	526020	14,357	14,010	14,000	14,000	-	0.00%			
101-01-015-000-000	527005	598	6,769	13,000	14,000	1,000	7.69%			
101-01-015-000-000	530005	2,193	4,570	5,000	5,000	-	0.00%			
101-01-015-000-000	530060	1,265	5,193	1,700	1,700	-	0.00%			
101-01-015-000-000	530035	1,673	2,028	3,000	3,000	-	0.00%			
101-01-015-000-000	530020	193	1,782	1,900	1,900	-	0.00%			
101-01-015-000-000	530015	-	280	450	600	150	33.33%			
101-01-015-000-000	532005	4,069	7,486	6,800	7,500	700	10.29%			
101-01-015-000-000	532010	1,340	476	500	500	-	0.00%			

Administration

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
101-01-015-000-000	533055	Motor Fuel & Lubricants	1,194	1,550	2,443	1,100	(1,343)	-54.97%		
101-01-015-000-000	533060	Other	-	102	400	400	-	0.00%		
101-01-015-000-000	535005	Mission Possible	-	-	3,000	3,000	-	0.00%		
101-01-015-000-000	535010	Service Awards	103	-	5,200	5,200	-	0.00%		
101-01-015-000-000	535025	Contingency	-	-	205,500	220,000	14,500	7.06%		
101-01-015-000-000	540015	Interest Expense	79,650	76,050	72,300	68,400	(3,900)	-5.39%		
101-01-015-000-000	550020	Fleet Services	3,124	10,893	2,130	9,552	7,422	348.45%		
101-01-015-000-000	550010	Electric Charges	68,967	65,763	72,000	74,520	2,520	3.50%		
101-01-015-000-000	550030	Water Usage Charges	5,464	6,397	7,500	8,625	1,125	15.00%		
101-01-015-000-000	550025	Sanitation Charges	1,500	1,500	1,500	1,500	-	0.00%		
101-01-015-000-000	560005	Transfer to Other Funds	236,100	1,760,200	945,694	1,737,700	792,006	83.75%		
101-01-015-000-000	610020	Small Capital Machinery & Equipment	264	449	1,000	1,000	-	0.00%		
101-01-015-000-000	610060	Small Capital Office, Furniture & Equip.	3,054	922	2,000	2,000	-	0.00%		
101-01-015-000-000	620020	Building & Site Improvement	-	-	1,219,051	-	(1,219,051)	-100.00%		
101-01-015-000-000	620040	Machinery & Equipment	-	-	2,300,000	-	(2,300,000)	-100.00%		
ADMINISTRATION			1,355,424	3,015,157	6,022,049	3,458,091	(2,563,958)	-42.58%		

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Human Resources Department

Mission Statement

The Human Resources (HR) Department strives to provide professional and high quality customer service to the City of Kirkwood's most valuable asset, our employees. The HR Department will:

- Recruit an exceptional workforce.
- Foster an enjoyable work environment through fair administration of policies and benefits, and equal opportunity for training, development, and advancement.
- Encourage a safe and healthy working environment.
- Inspire employee engagement through employee development, recognition, and effective communication.

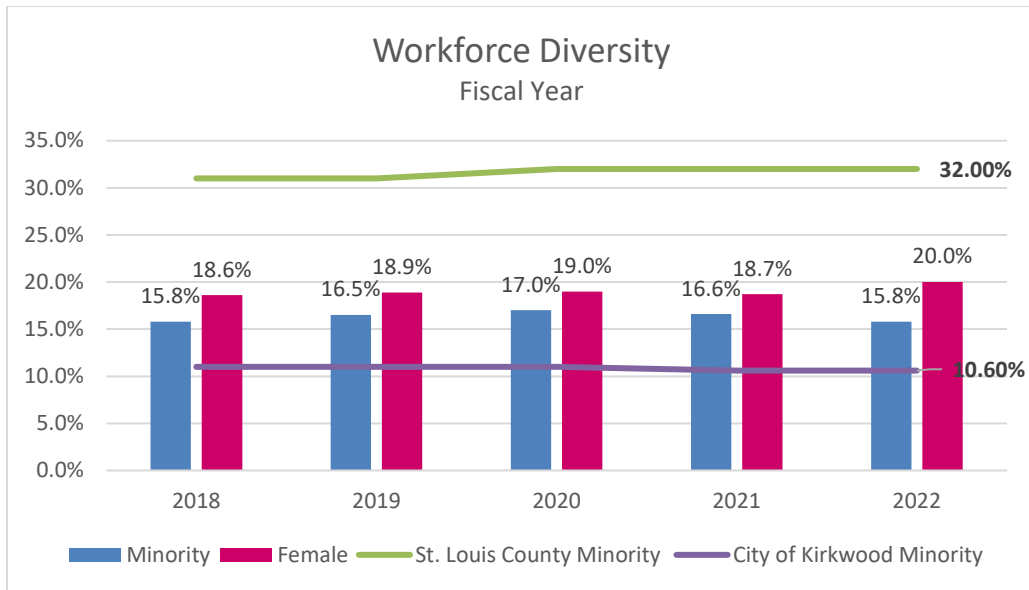
These services are provided through commitment to excellence in teamwork, consistent policy administration, and management of our customers' concerns with confidentiality, respect, and dignity.

The following Human Resources' performance measures are designed to reflect progress toward the City's strategic objective, "Enhance the capacity of city staff to serve the organization and improve their own careers." These measures also show our department's commitment to utilizing the City's values, specifically, serving the community, acting with integrity, putting people first and embracing inclusion, as identified within the City's strategic plan. The HR Department utilizes the following metrics to gage performance: Workforce Diversity, Turnover, Staffing, and Employee Engagement.

Workforce Diversity

By placing the right people in the right positions, the City of Kirkwood can better serve its residents and help fulfill its responsibilities to taxpayers. This measure tracks minority and women employment in the City's workforce and compares it to Census data for St. Louis County and Kirkwood.

Human Resources Department



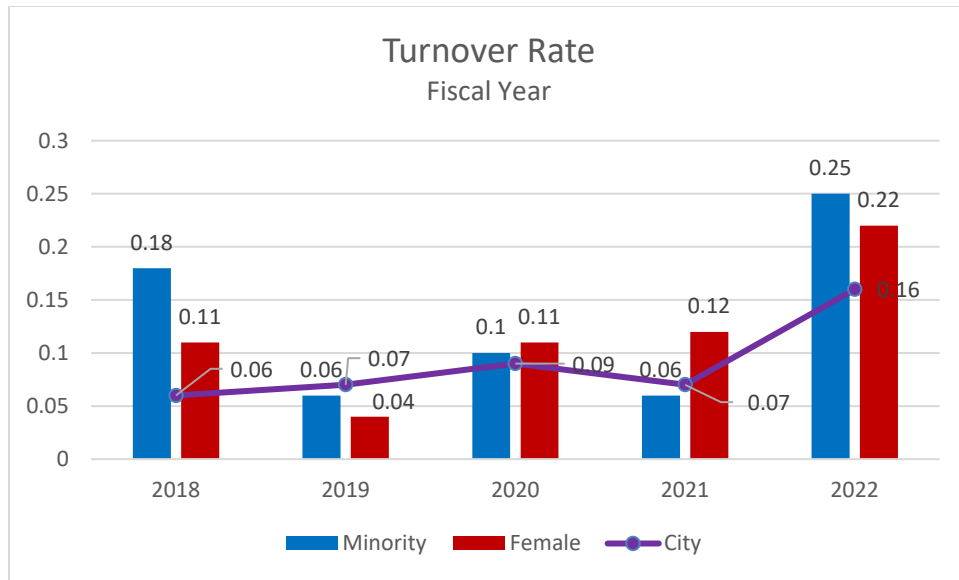
Data shows a slight uptick in the number of women working for the City. Although women make up 50% of the population, when considering the physical demands of the majority of the positions staffed, it is unrealistic for that to be the goal. Over the last few years, female police officers and firefighters have left employment and were replaced by men. Currently, we only have 2 female police officers and 1 female firefighter.

In terms of minority employment, the City scores well against the City population, however, when looking out at the recruiting area of St. Louis County, our numbers do not fair, as well. Whenever possible, HR staff reaches out to diverse groups when staffing vacancies and creates an environment that supports all employees. Human Resources has identified this as an area to focus on improving. HR continues to strive to develop a Diversity Initiative Plan (DIP) which will implement diversity recruitment and retention initiatives to ensure the City's Workforce more closely reflect the diversity in our community.

Turnover

The cost of turnover for an organization can be high. When employees leave the City, we lose a large investment in recruiting, hiring, and training that employee. This measure tracks the percent of employees who leave City of Kirkwood. Turnover rates as shown in this first chart include employee resignations, retirements, long term disability separations, and involuntary terminations resulting from performance or conduct issues. The chart also provides the same data for minorities and women. While some turnover is appropriate to bring innovation and new ideas to an organization, it is essential for the City to retain an engaged workforce that has the knowledge and specialized skills to deliver the services and value expected by our residents.

Human Resources Department



Fiscal Year 2022 saw an unprecedented increase in turnover compared to previous fiscal years. The city's overall turnover and turnover among women has more than doubled, while minority turnover more than tripled. Of the 44 separations that occurred during the most recent Fiscal Year, 12 were due to retirements, 27 employees resigned and 4 employees were discharged for cause. One active employee passed away during the fiscal year. Unfortunately, 15 of the 44 employees separating from the City were in their first year of employment.

As noted previously, separation rates for minority and female employees continues to trend significantly higher than the average. In order to improve the City's retention of minority employees and expand the diversity of our workforce, it is important that we foster a culture of respect for all, as well as, identify and address concerns civilly and promptly.

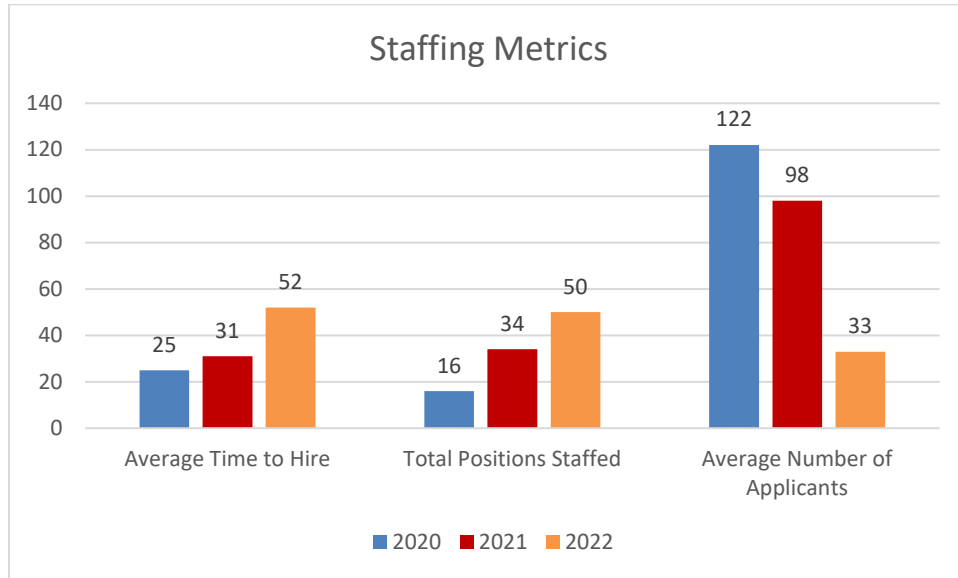
As noted last year, we initially had positive results from implementing new employee onboarding to acclimate new employees to the organization in order to improve the employees experience with beginning a career with the City. This approach was initiated to address a concerning increase in employees separating from employment during their first year of employment. In the most recent fiscal year, significantly more employees separated from during their first year of employment. Exit interviews varied as to why these new employees are leaving, but suffice to say, several workgroups have significant cultural and workload issues that need to be addressed.

Although nearly every department was impacted by turnover, the Finance Department saw a considerable amount of turnover for three years, now. This fiscal year Sanitation and Dispatch also suffered from significant turnover.

Human Resources Department

Staffing

In Human Resources, we measure how well we source, recruit, hire and onboard employees when turnover occurs. The chart below shows key hiring metrics from our Applicant Tracking System, AAIMTrack. FY 2020 totals and averages includes data only from the months in which the ATS was utilized for staffing (November, 2019 through March, 2020).



During FY2022, Human Resources brought 43 new full time, regular employees on board. These employees participated in new employee orientation and onboarding sessions remotely in order to keep our employees safe. In addition, 14 current employees were promoted or transferred through the competitive staffing process.

All departments are feeling the pressure of a very tight hiring market. Despite Human Resources efforts to advertise positions in as many outlets as possible, the number of qualified candidates for position continues to fall short of supervisors' expectations. The City continues to having "ghosting" issues with candidates not showing up for interviews, not completing the post offer screenings or not showing up for work on their first day.

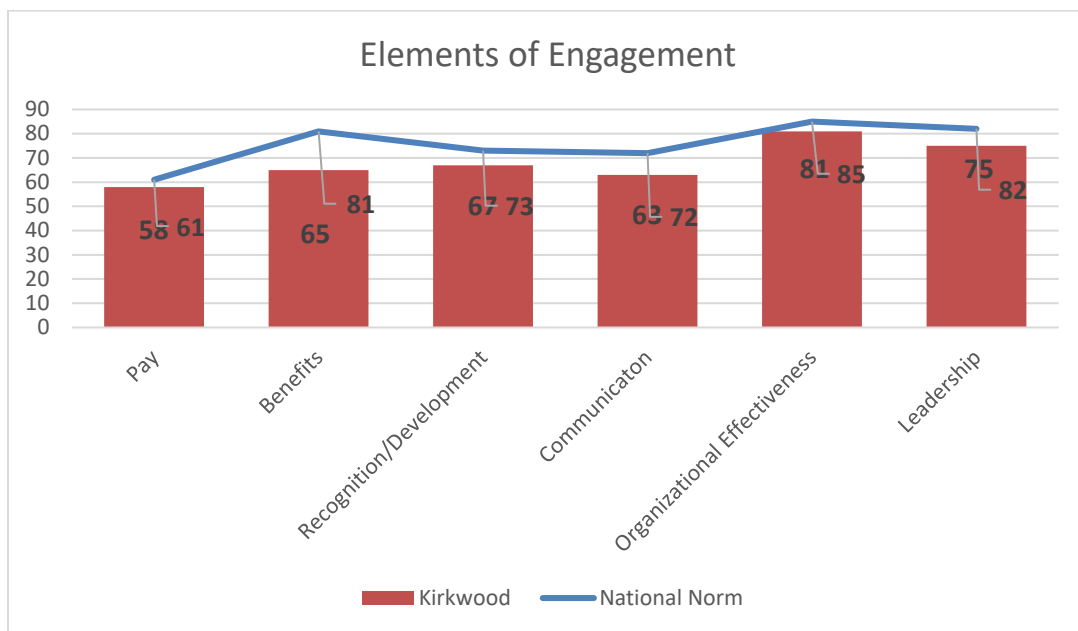
The chart does a really good job of illustrating the issues around staffing positions. We are staffing far more positions with significantly fewer applicants. HR has tried a variety of advertising options in the current year to address these concerns, including advertising through new websites and piloting a subscription to Career Builder.

Employee Engagement

Human Resources Department

As noted previously, creating an environment that attracts and retains talented personnel is key to the City providing all its services to residents. Employee Engagement is a leading indicator used progressive employers.

In the fall of 2020, the City hired a consultant to administer a culture and opinion survey. Department heads received the results of the survey in January 2021. Since that time, Human Resources has conducted focus groups and facilitated a Quick Action Team to make recommendations to address the issues identified in the survey. The chart below illustrates the City's results on key constructs of Employee Engagement.



The survey results, as well as employee comments during the focus groups, reveal that opportunities for improvement exist throughout the organization. Strategies around communication, leadership development, technology as well as rewards and recognition were developed and implemented in FY 2022.

In summer of 2022, an Employee Advisory Committee (EAC) was established with representatives from all departments within the city. To date, the team has:

- Established a website on the Employee Portal to disseminate information
- Created a web-based portal where employees can submit comments, suggestions and questions that the EAC reviews at their monthly meetings.
- Tracks progress toward the recommendations of the QAT that are then reported on the EAC web portal page. All employees have access to track progress.

Human Resources Department

- Coordinates with the Policy Review Team to keep recommended policy changes moving.
-

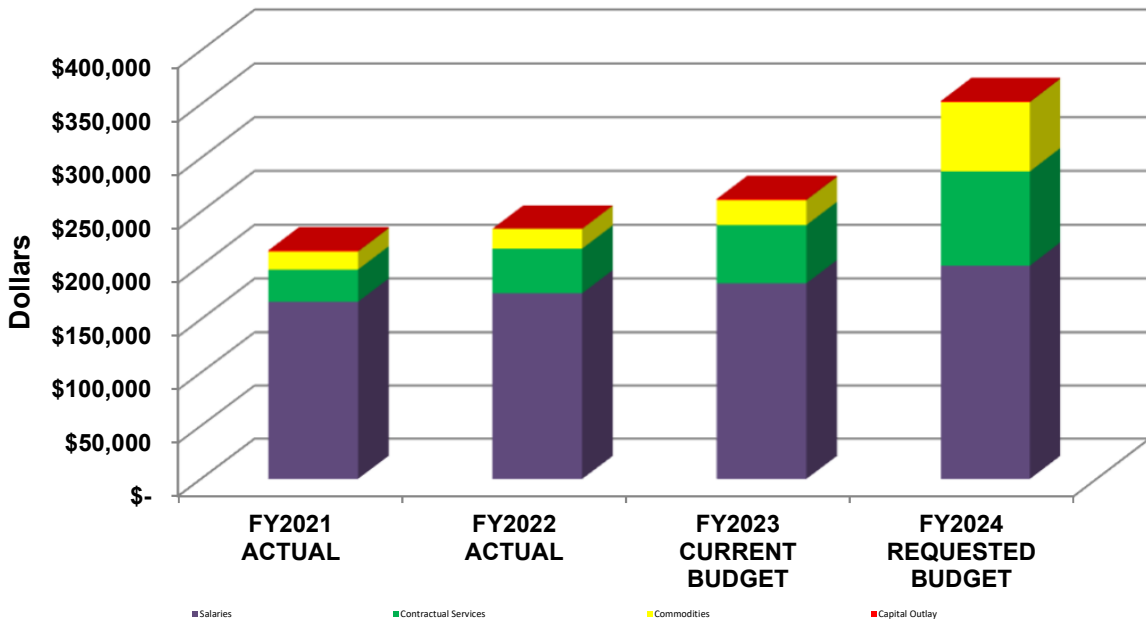
In additions to the EAC, other efforts to address employee concerns include:

- Team Kirkwood meetings were held for Administration to share information about the expectations relating to the Team Kirkwood concept, the recently approved Strategic Plan, and progress made since the listening session meetings in 2021.
- Human Resources has partnered with AAIM Employer group to offer more training than ever before. There are compliance training models and soft skill modules.
- The Employee Recognition Team has hosted several new and different events to encourage networking and fostering a more enjoyable work environment.
- And technology. . . The City has begun the implementation of a new Enterprise Resource Planning (ERP) system through Tyler Technologies. The Munis system will integrate all aspects of the City financial systems including, HRIS, Work Orders, permitting, etc. This new technology will touch every one of us in some way. And over in Police Department, the Dispatchers are getting a new CAD system and hopefully new/additional space to work.

**CITY OF KIRKWOOD, MISSOURI
HUMAN RESOURCES OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	125,650	135,221	140,390	151,100
Overtime	239	-	300	1,000
Social Security	7,317	8,084	8,340	9,263
Medicare	1,711	1,891	1,950	2,167
Civilian Pension	7,711	7,774	13,210	9,933
Deferred Compensation	668	2,685	-	2,970
Subtotal Salaries	143,296	155,655	164,190	176,433
Other Benefits				
Health Insurance	22,090	17,620	18,425	22,516
Dental Insurance	695	692	710	730
Vision Insurance	157	157	170	166
Subtotal Other Benefits	22,942	18,469	19,305	23,412
Total Personnel Services	166,238	174,124	183,495	199,845
Contractual Services	29,946	41,615	54,161	87,703
Commodities	16,747	18,357	23,235	64,435
Capital Outlay	1,031	102	1,000	1,000
TOTAL PERSONNEL BUDGET	213,962	234,198	261,891	352,983

Human Resources Budget Summary



CITY OF KIRKWOOD HUMAN RESOURCES

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	101-01-020-000-000	512005	Civilian Pension	\$13,210	\$ 9,933	\$ (3,277)	-24.81%
	<p>Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.</p>						
2	101-01-020-000-000	512015	Deferred Comp	\$ -	\$ 2,970	\$ 2,970	100.00%
	<p>Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.</p>						
3	101-01-020-000-000	520040	Medical Exams	\$3,000	\$ 6,000	\$ 3,000	100.00%
	<p>Narrative: Turnover continues to increase requiring more drug screenings, physicals, psychological exams and criminal background checks.</p>						
4	101-01-020-000-000	520065	Training	\$6,000	\$ 8,000	\$ 2,000	33.33%
	<p>Narrative: Turnover continues to increase requiring more training of new employees. Also will provide additional opportunities for leadership training. HR Administrative Associate will be pursuing certification.</p>						
5	101-01-020-000-000	520075	Professional Services Other	\$0	\$ 3,900	\$ 3,900	100.00%
	<p>Narrative: Moving some budget appropriation request to cover outsourced services provided by AAIM Employer Group.</p>						
6	101-01-020-000-000	526015	Personnel Recruitment	\$2,500	\$ 9,000	\$ 6,500	260.00%
	<p>Narrative: Turnover continues to increase and lack of quality candidates, we are having to invest more in recruitment.</p>						

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-01-020-000-000	510005	Wages Full Time Civilian	125,650	135,221	140,390	151,100	10,710			7.63%
101-01-020-000-000	510025	Overtime Civilian	239	-	300	1,000	700			233.33%
101-01-020-000-000	511005	Social Security Taxes	7,317	8,084	8,340	9,263	923			11.07%
101-01-020-000-000	511010	Medicare Contributions	1,711	1,891	1,950	2,167	217			11.13%
101-01-020-000-000	512005	Civilian Pension	7,711	7,774	13,210	9,933	(3,277)			-24.81%
101-01-020-000-000	512015	Deferred Comp	668	2,685	-	2,970	2,970			100.00%
101-01-020-000-000	513005	Health Insurance	22,090	17,620	18,425	22,516	4,091			22.20%
101-01-020-000-000	513010	Dental Insurance	695	692	710	730	20			2.82%
101-01-020-000-000	513015	Vision Insurance	157	157	170	166	(4)			-2.35%
101-01-020-000-000	520040	Medical Examinations	5,921	13,198	19,050	34,173	15,123			79.39%
101-01-020-000-000	520065	Training	3,799	4,154	6,000	8,000	2,000			33.33%
101-01-020-000-000	520075	Professional Services Other	-	-	-	3,900	3,900			100.00%
101-01-020-000-000	520030	Legal	12,082	14,281	15,000	15,000	-			0.00%
101-01-020-000-000	522040	Office Equipment Maintenance	2,786	3,044	3,250	3,300	50			1.54%
101-01-020-000-000	522060	Telephone	743	718	551	600	49			8.89%
101-01-020-000-000	525010	Work. Comp. Premium	2,548	1,420	1,560	1,630	70			4.49%
101-01-020-000-000	526015	Personnel recruitment	2,114	2,617	2,500	9,000	6,500			260.00%
101-01-020-000-000	527005	Travel	(47)	2,183	6,250	12,100	5,850			93.60%
101-01-020-000-000	530035	Food	-	1,130	1,200	2,400	1,200			100.00%
101-01-020-000-000	532005	Membership Dues	2,719	3,456	3,835	3,835	-			0.00%
101-01-020-000-000	533060	Operating Supplies Other	-	-	200	200	-			0.00%
101-01-020-000-000	535010	Service Awards	14,028	13,771	18,000	58,000	40,000			222.22%
101-01-020-000-000	610060	Small Capital Office, Furniture & Equip.	1,031	102	1,000	1,000	-			0.00%
HUMAN RESOURCES			213,962	234,198	261,891	352,983	91,092			34.78%

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MIS Department

Mission Statement

The Management Information Services Department will provide Information Technology leadership, expertise and operational support, enabling city staff, volunteers, and elected officials to provide exceptional city services.

Performance Measurements

The MIS Department has identified the following key indicators: Staffing, network system, hardware and software maintenance costs, telephone system and maintenance costs, training classes, and GIS projects.

Staffing

The MIS Department's personnel expenditures include 4 staff positions funded in the General Fund and the GIS Technician funded in the Water Fund. Listed below are these positions.

<u>MIS Staff Funded in the General Fund</u>		<u>MIS Staff Funded in the Water Fund</u>	
1	Director of MIS	1	GIS Technician
1	SR. System Admin		
1	IT Analyst		
1	IT System Admin		
<u>4</u>	<u>Total MIS Staff</u>	<u>1</u>	<u>Total GIS Staff</u>

MIS Department

Network System

The MIS department is responsible for maintaining 56 servers as part of the city's computer network system. Graph below shows total number of pcs and printers both networked and stand-alone.

Dept	PC	Laptop	IPAD	Virtual PC ¹	Total Devices	CCs ²	Possibility more CCs	Network printers	Non-Net Printers	Total Printers
Admin	5	0	15	4	24	4	0	4	3	7
Court Clerk	2	2	0	0	4	0	2	1	1	2
Electric	7	7	6	4	24	4	0	2	6	8
Finance	10	1	2	0	13	0	0	4	4	8
Fire	5	23	3	18	49	9	0	6	5	11
Fleet	2	3	0	4	9	2	0	2	1	3
MIS	7	3	3	3	16	1	0	3	0	3
Parks	1	0	0	4	5	4	0	2	0	2
Police	39	13	0	4	56	4	4	8	10	18
Purchasing	3	0	2	5	10	5	0	6	2	8
Pworks	11	1	0	9	21	9	0	6	1	7
Recreation	6	3	2	18	29	13	0	3	3	6
Sanitation	0	0	0	4	4	2	0	1	1	2
SBD	1	2	0	0	3	0	0	0	1	1
Training RM	1	0	0	6	7	6	0	0	1	1
Water	1	3	6	10	20	6	0	2	0	2
Total Type	101	61	39	93	294	69	6	50	39	89
NOTE:										
¹ Virtual PC is assigned to an individual.										
² "CC" stands for "Clear Cube" which is a device.										

Telephone System and Maintenance Cost

The MIS Department is responsible for the telephone system and the associated maintenance cost. The City of Kirkwood's telephone system includes a total of 210 telephones and 300 voice mailboxes. Voice mailboxes exceed the number of telephones because the Police Department has voice mail for each police officer, but do not have a dedicated telephone for each and services such as ball field hotline, etc.

MIS Department

Consulting Services/GIS Projects

Since 2001 the GIS division has been providing assistance on a number of projects for the city and also for outside entities. These projects include GIS data conversion for other municipalities, fire house location analysis, maps for tracking fire hydrant testing, tree location maps for R7 school district, July 4th celebration logistics maps, and Greentree festival maps. In addition we have completed the initial task of digitizing the old 3x5 cards that the Water dept. was using for all of the service lines to buildings. We have done fire map books for the City and also have done fire map books for the City of Ladue. We continue to do GIS work for the City of Ballwin on an as needed basis.

Major Projects Completed

New Aerial photography, New Voice-Mail system, New I-Series installed, New Storage system purchased and installed, New Servers for the Virtual Desktop installed.

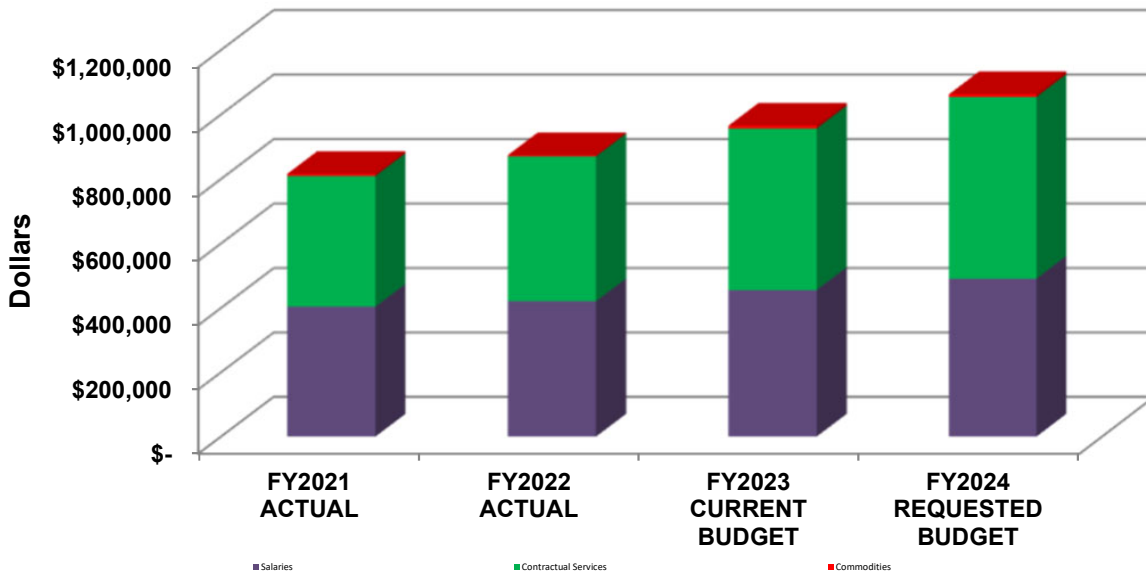
Upcoming Projects

We have no capital projects this coming year except for normal pc replacements.

**CITY OF KIRKWOOD, MISSOURI
MIS OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	318,576	328,902	342,561	368,596
Overtime	5,031	4,541	15,000	15,000
Social Security	20,061	20,954	22,335	24,041
Medicare	4,692	4,900	5,230	5,625
Civilian Pension	20,213	19,097	33,620	25,207
Deferred Compensation	1,480	5,829	-	7,544
Subtotal Salaries	370,053	384,223	418,746	446,013
Other Benefits				
Health Insurance	32,239	34,931	35,100	42,940
Dental Insurance	1,405	1,561	1,585	1,644
Vision Insurance	312	312	340	329
Subtotal Other Benefits	33,956	36,804	37,025	44,913
Total Personnel Services	404,009	421,027	455,771	490,926
Contractual Services	405,197	449,175	501,050	563,510
Commodities	6,484	3,636	8,350	8,350
TOTAL MIS BUDGET	815,690	873,838	965,171	1,062,786

MIS Budget Summary



CITY OF KIRKWOOD MIS

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	101-01-025-000-000	520045	Microfilming/Storage Services	\$6,000	\$ 7,000	\$ 1,000	16.67%
Narrative: Fuel increase charges from the company that comes to pick up tapes for off-site storage.							
2	101-01-025-000-000	522055	Software Maintenance	\$ 304,060	\$ 361,910	\$ 57,850	19.03%

Narrative: New software that was purchased due to requirements for cyber insurance.

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	%	VARIANCE
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-01-025-000-000	510005	Wages Full Time Civilian	318,576	328,902	342,561	368,596	26,035			7.60%
101-01-025-000-000	510025	Overtime Civilian	5,031	4,541	15,000	15,000	-			0.00%
101-01-025-000-000	511005	Social Security Taxes	20,061	20,954	22,335	24,041	1,706			7.64%
101-01-025-000-000	511010	Medicare Contributions	4,692	4,900	5,230	5,625	395			7.55%
101-01-025-000-000	512005	Civilian Pension	20,213	19,097	33,620	25,207	(8,413)			-25.02%
101-01-025-000-000	512015	Deferred Comp	1,480	5,829	-	7,544	7,544			100.00%
101-01-025-000-000	513005	Health Insurance	32,239	34,931	35,100	42,940	7,840			22.34%
101-01-025-000-000	513010	Dental Insurance	1,405	1,561	1,585	1,644	59			3.72%
101-01-025-000-000	513015	Vision Insurance	312	312	340	329	(11)			-3.24%
101-01-025-000-000	520045	Microfilming/Storage Services	6,107	6,239	6,000	7,000	1,000			16.67%
101-01-025-000-000	520065	Training	917	10,241	18,350	18,350	-			0.00%
101-01-025-000-000	520075	Professional Services Other	82,387	96,192	87,500	89,500	2,000			2.29%
101-01-025-000-000	522015	Computer Maintenance	50,755	69,189	79,800	81,300	1,500			1.88%
101-01-025-000-000	522055	Software Maintenance	259,094	264,349	304,060	361,910	57,850			19.03%
101-01-025-000-000	525010	Work. Comp. Premium	5,095	2,120	2,340	2,450	110			4.70%
101-01-025-000-000	522060	Telephone	842	845	1,000	1,000	-			0.00%
101-01-025-000-000	527005	Travel	-	-	2,000	2,000	-			0.00%
101-01-025-000-000	530005	Office Supplies	2,881	559	3,000	3,000	-			0.00%
101-01-025-000-000	530025	Computer Supplies	3,575	3,063	5,000	5,000	-			0.00%
101-01-025-000-000	530060	Postage	28	14	100	100	-			0.00%
101-01-025-000-000	532005	Membership Dues	-	-	250	250	-			0.00%
MIS			815,690	873,838	965,171	1,062,786	97,615			10.11%

City of Kirkwood Procurement Department

Mission Statement

To provide the City with the highest quality goods and services in the most cost effective, timely and fiscally responsive manner in compliance with applicable regulations and policies using a fair and transparent process.

Vision Statement

Provide a market leading example of the procurement model for municipalities of similar composition through the provision of value and efficiency for each procurement; while adhering to local ordinances, state regulations, federal regulations and sound business practices.

Core Values

Transparency – Provide easily accessible and understandable policies and processes to facilitate the responsible use of public funds.

Ethics – Act true to the values of public procurement to preserve the public's trust.

Accountability – Take ownership and responsibility for all stakeholders to preserve public trust and protect public interest.

Professionalism – Uphold high technical and ethical standards to balance diverse public interests.

Impartiality – Provide unbiased decision making and actions to ensure fairness.

Service – Proactively assist stakeholders to support the public.

Procurement Goals

The Procurement Department is committed to supporting the mission of all city-wide departments with the following goals:

- Deliver user friendly and efficient buying methods, training programs, customer service and support
- Develop strategic supplier based business relationships and cost effective contracts that leverage the City's purchasing power and generate significant financial return-on-investment
- Decrease liability risk through the utilization of compliance auditing
- Improve annual procurement scheduling for the City through implementation of innovative ideas and the procurement plan

City of Kirkwood Procurement Department

General Description

The centralized Procurement Department is responsible for the acquisition of quality products, supplies and services for projects and professional services throughout the City. Procurement works closely with businesses, government agencies and internal departments throughout the entire procurement process to ensure procurements are completed quickly, efficiently, cost effectively and follow all regulatory laws and requirements.

In addition to managing the procurement processes, the Procurement Department has a number of other significant functions and responsibilities, including:

- Strategic management, direct management and oversight of the Warehouse and Facilities Operations Departments
- Supervision, control, maintenance, auditing, cycle counting and process improvement of all inventory-controlled stock systems, including storerooms, the main warehouse, fuel stock, and sanitation stock
- Accounts payable invoicing for purchase order procurements
- Contract management and administration
- Facilitating risk management and liability limitation through compliance auditing of federal, state, and local ordinances, laws, legislation, and regulations
- Internal audits and process review for Procurement, Warehouse and Facilities Operations
- Developing, implementing and reviewing procurement internal controls
- Reviewing, evaluating, and disposing surplus assets held by the City to limit depreciation and improve marketing effectiveness, producing increased revenue from sales of surplus equipment
- Budget assistance and evaluation
- City-wide Program Management for special projects, multi-departmental procurements, and other procurement activities
- Preventing, researching and resolving protests
- Reviewing, recommending and awarding procurements
- Documenting and retention of procurement transactions

City of Kirkwood Procurement Department

Procurement Department Highlights

- Generated a measurable cost avoidance of \$2,252,906 achieved through bidding the appropriate markets, adhering to proper procurement procedures, and strategic sourcing
- Followed the City's Code of Ordinance for procurement related activities, which effectively provided a reduction in solicitation processing time while improving internal controls
- Maintained the City's Master Procurement Plan which effectively reduced scheduling conflicts, while increasing interdepartmental collaboration and communication
- Established various multi-year contracts to reduce operational impact, limit cost fluctuations, and minimize costly vendor switchover processes

Performance Measurements

The Procurement Department has identified the following key performance indicators: Staffing, Purchase Orders, Invoices, Procurement Card Administration, Formal Bids, Informal Bids, Proceeds from Sale of Fixed Assets, and Rebates.

Staffing and Equipment

The Procurement Department provides strategic planning and management for two (2) departments (Warehouse and Facilities Operations).

The Procurement Department continues to increase its responsibility and services to the City. Through continual training and development, the Procurement Department is able to increase workflow, generate higher returns on investment and encompass more responsibility and liability risk management. This training allows the Procurement Department to increase value added services and to ensure the continual view of the City's Procurement Department as a market leading agency, for cities of a comparable composition.

The Procurement Department is composed of:

- 1 Director of Procurement
- 1 Assistant Director of Procurement
- 1 Senior Procurement Officer / Analyst
- 1 Procurement Officer / Analyst
- 0.5 Administrative Associate

City of Kirkwood Procurement Department

<u>Quantity</u>	<u>Equipment Type</u>	<u>Year</u>	<u>Equipment</u>
1	Passenger Vehicle	2018	Ford Fusion

Procurement includes the Warehouse Department, which provides necessary supply chain management functions, but does not contribute services directly related to the procurement function. The supply chain functions of the Warehouse department allow for the management and forecasting of costly, time sensitive, and critical long lead time items. These factors limit negative impacts on operational functions for the City's Departments, decrease opportunity cost and reduce the liability of the City. The Warehouse department currently utilizes Procurement Department personnel to assist in daily operation to manage product and to ensure optimization of the inventory system.

The Procurement Department's Warehouse Department is composed of:

.5 Superintendent of Facilities Operations (Warehouse)

<u>Quantity</u>	<u>Equipment Type</u>	<u>Year</u>	<u>Equipment</u>
1	Forklift	2012	Doosan

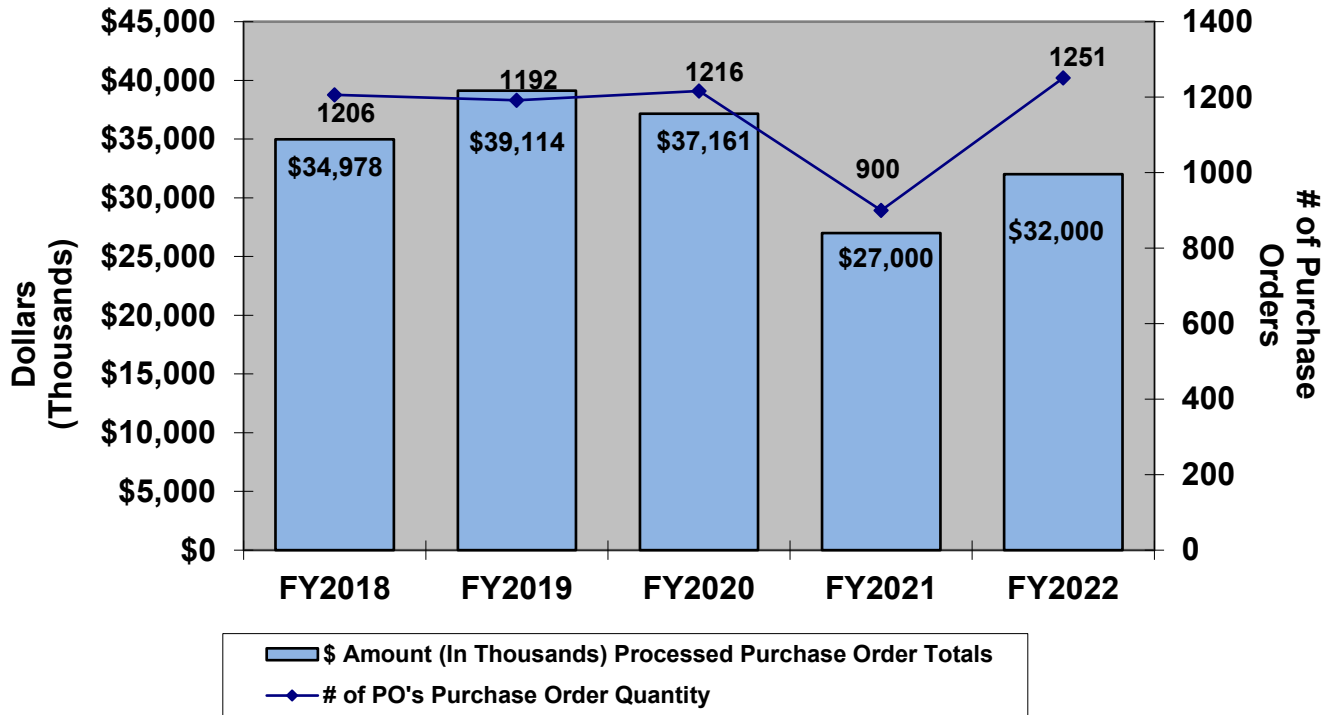
Purchase Orders

As a binding form of agreement, purchase orders are required for the procurement of tangible goods and contractual services. Purchase orders and their content reflect salient conditions of the purchase; allowing the Procurement Department to manage the purchase, generate cost savings and avoidance, and track spend, assisting in the performance of risk management. The importance of having purchase orders is vital to the integrity of the Procurement System by limiting legal and financial liability.

Only in instances of low value and risk procurements are purchase orders forgone in favor of Procurement Card transactions.

The volume of Purchase Orders and their value vary by fiscal year based on the needs of the City, the current budget, and the capital projects during the year.

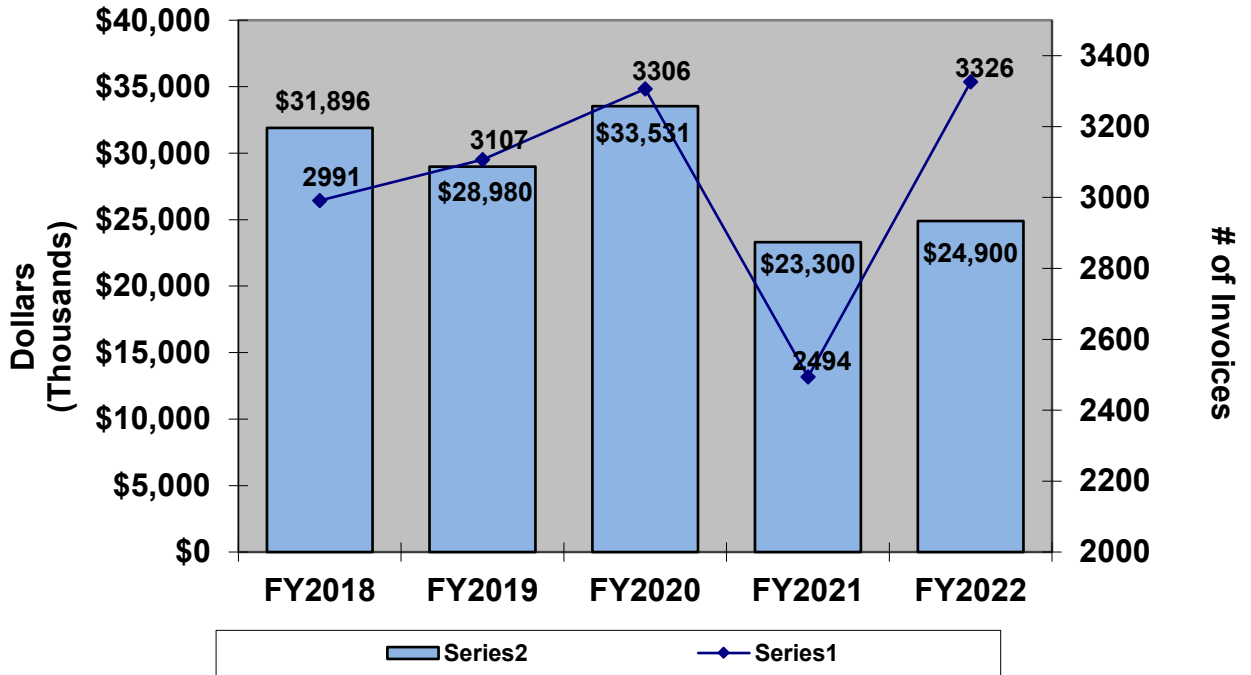
Purchase Orders Processed



Invoices

The Procurement Department reviews, approves and processes invoices that are issued against purchase orders and contracts. Each invoice is audited, pairing it against requirements, terms and conditions obligated by the purchase order/contract. Construction and other public work invoices are reviewed for prevailing wage compliance and other regulations. This process ensures price, additional charges, proper shipping costs, tax exemptions and prevailing wage rates are accurate. Procurement is responsible and held accountable by state and federal agencies making it imperative that the Procurement Department review invoices and manage all procurements to limit the City's legal and financial liability.

Invoices Processed



Procurement Card Administration (Procard)

The Procurement Department manages the Procard Program. The Procard Program streamlines and reduces the total cost of procurement and payment. Cost reduction is generated by forgoing purchase orders in favor of Procurement Card transactions for the procurement of products of low dollar and risk.

Our particular program offers 24/7 oversight, improves efficiencies and saves money by greatly reducing requisitions, purchase orders, check requisitions and checks issued.

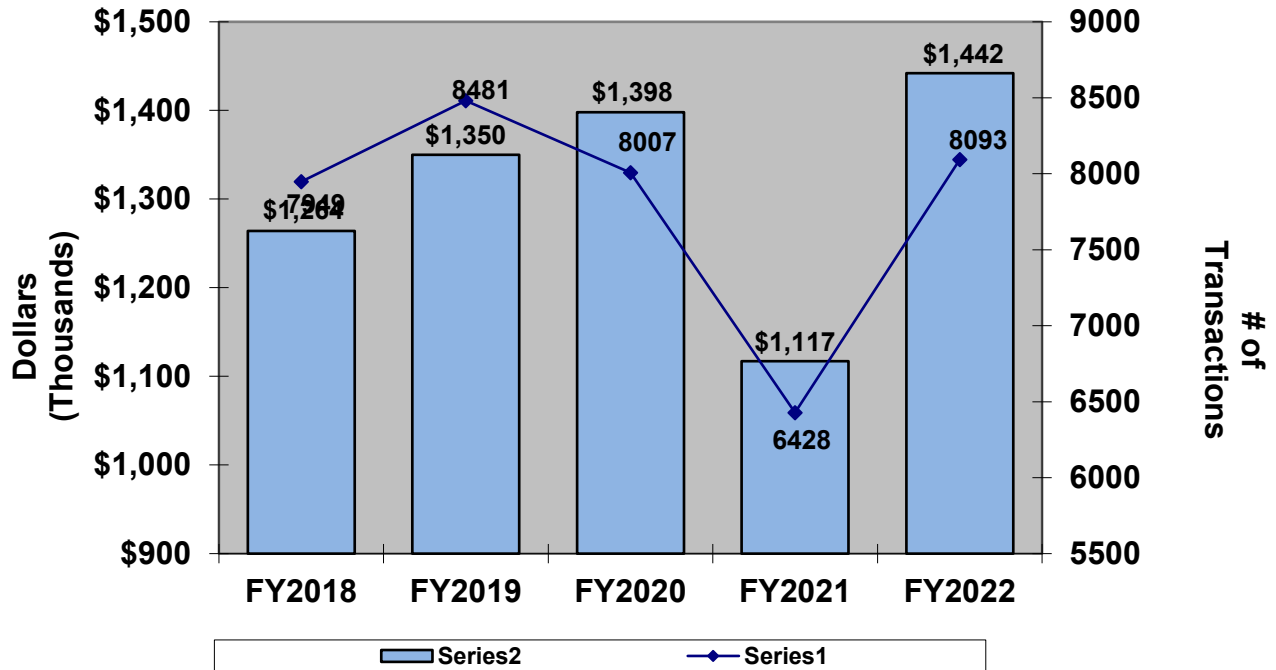
The Procurement Department spot audits random individual cardholders and performs an annual comprehensive audit to ensure program adherence. Audits include but are not limited to, audit of authority and approval, ordinance compliance, proper MCC code controls per card, and adherence to allowable purchase types.

All new cardholders receive training and every two years current cardholders are provided refresher training. In FY2022 the Procurement Department issued or maintained 156 individual Procards. The average spend per transaction was \$158.95 in

City of Kirkwood Procurement Department

FY2018, \$159.17 in FY2019, \$174.61 in FY2020, \$173.75 in FY2021, and \$178.30 in FY2022.

Procard Transactions



Formal Bids

Advertisement and Formal bids are required for all contractual obligations and purchases in excess of \$15,000. This value was recently changed from \$7,500 in December of 2016 with the approval of updates to the City's Code of Ordinances.

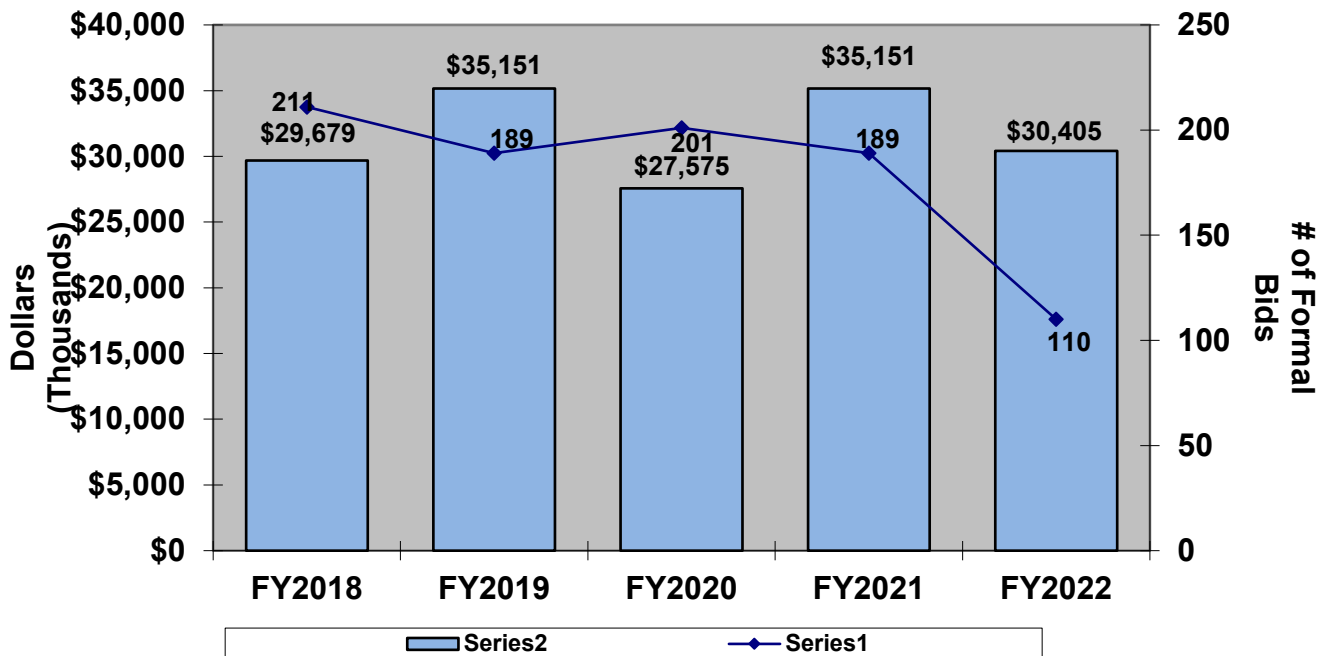
Formal Bids include Invitations for Bid, Requests for Information, Request for Qualifications, Request for Proposals (including negotiation), cooperative agreements and other governmental agreements. The use of these types of bids allows for better management and more timely response to the needs of the City.

The Procurement Department continues to develop and implement processes that lead to increases in competitively evaluated multi-year contracts, effectively limiting the costs of vendor switchover and negative operational impact for all departments. The continuation of these contracts shifts the responsibility for maintenance and negotiation duties to the Procurement Department, allowing for increased effectiveness in the utilization of City personnel for all departments in their respective core functions.

City of Kirkwood Procurement Department

Formal bidding can vary greatly year to year, depending on the number and scope of City's projects. The current measures have decreased slightly in number but dollar value remains consistent. The Procurement Department managed 110 formal contract during FY22. Some reduction from pervious FY is from a slower rebound in new contracts due to COVID.

Formal Bids Processed

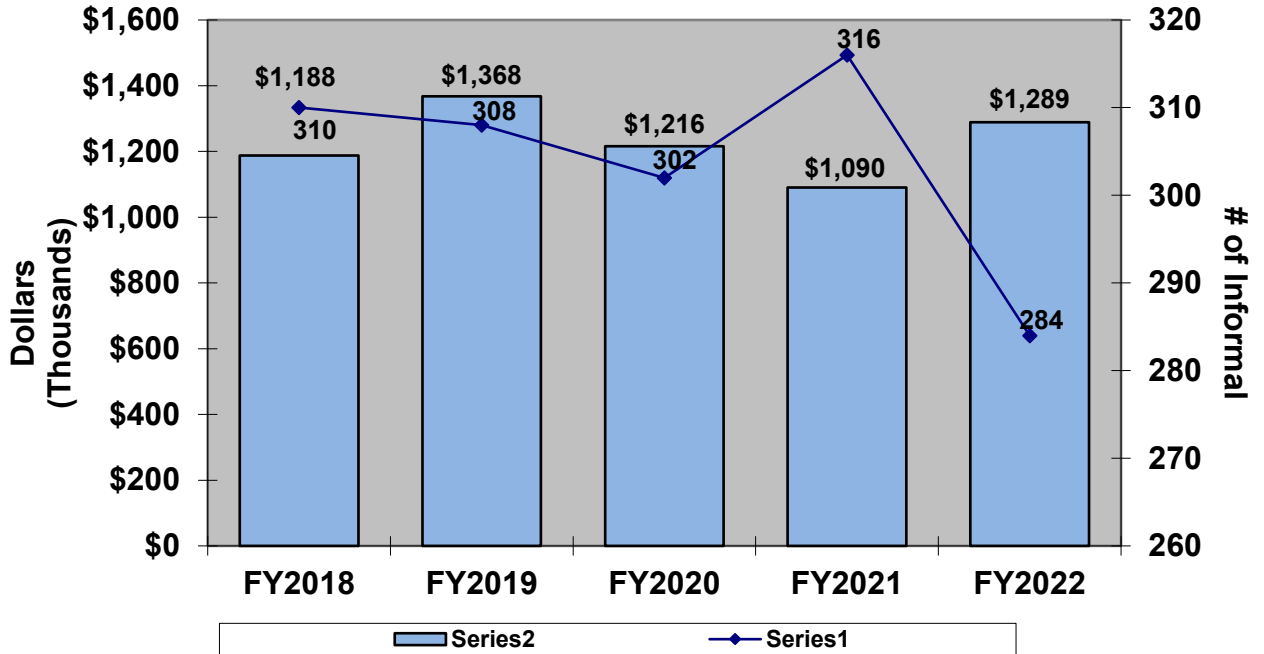


Informal Bids

Informal bids are required for all purchases and contractual needs in excess of \$1,500, but equal to or less than the \$15,000 threshold requiring a formal bid process. The Procurement Department continued to implement new efficiencies in its internal processes while increasing the review of small contractual agreements for the City to reduce liability risk. These changes allowed the Procurement Department the opportunity to help departments lower their overall cost of services and combine small procurements.

Informal bidding varies greatly year to year, depending on the number and scope of City procurements. The current measures have slightly decreased in value and in number reflecting the grouping of small orders and a shift of small value transactions to the Procard Program.

Informal Bids Processed



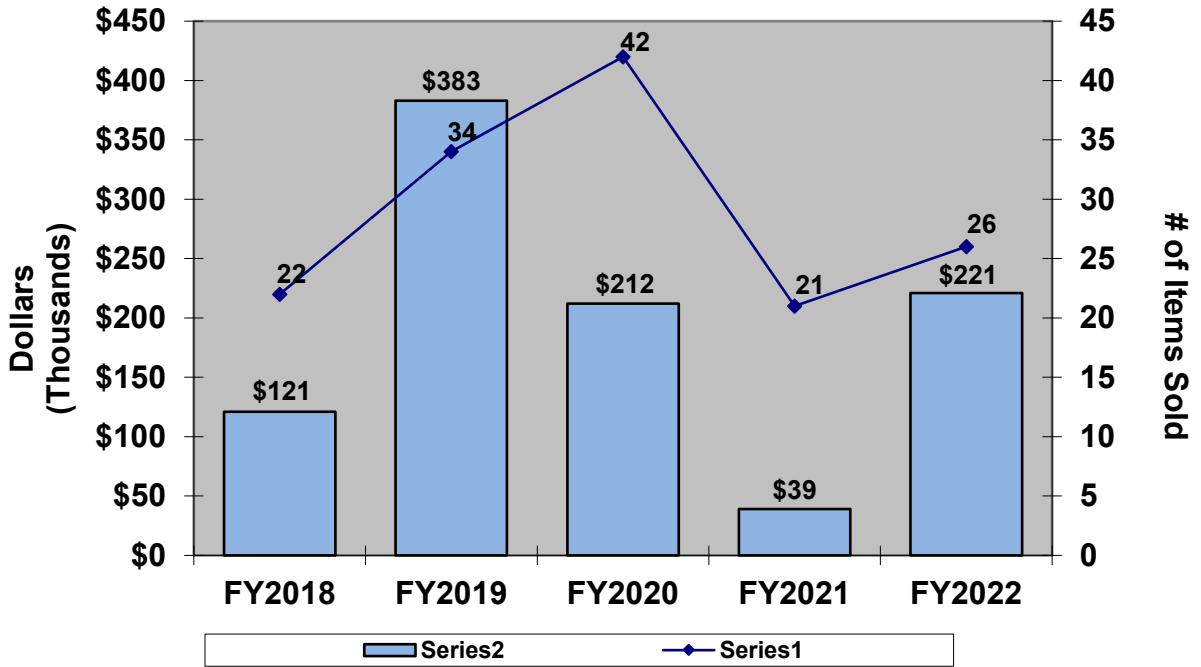
Proceeds from Sale of Fixed Assets

Proceeds are received when Procurement surpluses obsolete, unusable assets or goods, and scrap metal. Procurement uses various web-based auctions in lieu of formal bidding, traditional auctions and trade-ins for many of its surplus transactions, which resulted in a higher rate of return for surplus goods.

Surplus sales or bids vary greatly from year to year depending on demand and turnover.

City of Kirkwood Procurement Department

Surplus



Rebates

The Procurement Department searches for procurement methods and establishes contracts that offer monetary rebates for usage and method of procurement among other factors.

All rebate proceeds go directly in the General Fund.

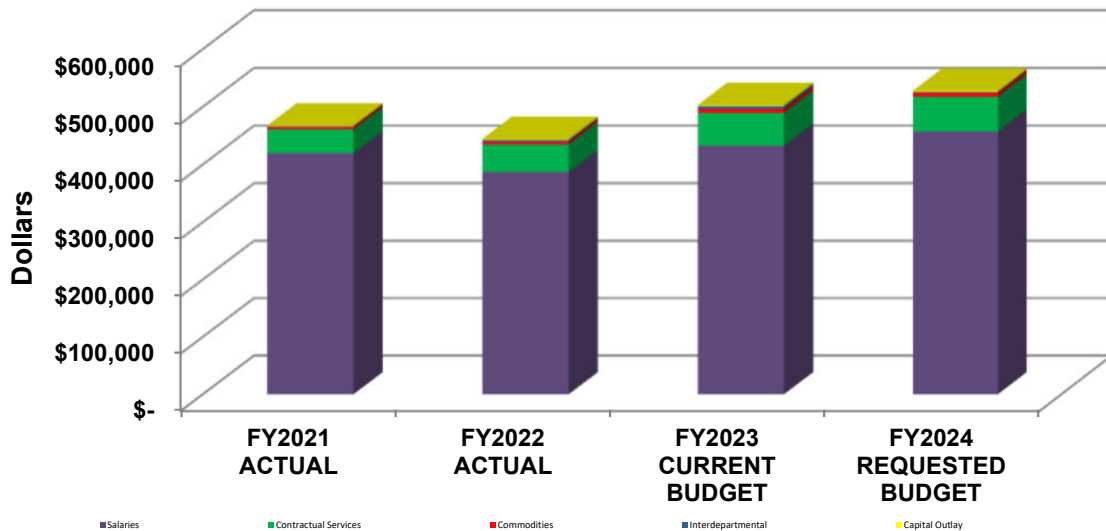
FY2018 \$6,885.17
 FY2019 \$14,751.91
 FY2022 \$ 15,801.00

FY2020 \$15,790.86
 FY2021 \$12,117.04

**CITY OF KIRKWOOD, MISSOURI
PROCUREMENT/WAREHOUSE OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	295,391	281,113	307,130	320,544
Part-time Salaries	22,509	24,336	27,902	28,321
Overtime	1,296	1,577	3,500	3,500
Social Security	19,187	18,991	19,015	21,742
Medicare	4,487	4,441	4,450	5,088
Civilian Pension	19,943	13,423	28,895	21,103
Deferred Compensation	1,747	4,048	-	6,300
Subtotal Salaries	364,560	347,929	390,892	406,598
Other Benefits				
Health Insurance	53,270	37,442	39,850	48,732
Dental Insurance	1,533	1,366	1,585	1,850
Vision Insurance	275	280	385	288
Subtotal Other Benefits	55,078	39,088	41,820	50,870
Total Personnel Services	419,638	387,017	432,712	457,468
Contractual Services	41,325	48,260	57,180	60,430
Commodities	4,080	4,250	6,060	6,200
Capital Outlay	1,372	1,881	2,000	2,000
Interdepartmental Charges	1,394	3,233	5,410	2,032
TOTAL PURCHASING BUDGET	467,809	444,641	503,362	528,130

Procurement/Warehouse Budget Summary



**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
101-01-030-031-000	510005	Wages Full Time Civilian	257,435	242,082	266,780	277,117	10,337	3.88%
101-01-030-031-000	510020	Wages Part Time	22,509	24,336	27,902	28,321	419	1.50%
101-01-030-031-000	510025	Overtime Civilian	1,296	1,577	3,500	3,500	-	0.00%
101-01-030-031-000	511005	Social Security Taxes	16,902	16,575	16,535	19,062	2,527	15.28%
101-01-030-031-000	511010	Medicare Contributions	3,953	3,876	3,870	4,461	591	15.27%
101-01-030-031-000	512005	Civilian Pension	17,569	11,207	25,095	18,218	(6,877)	-27.40%
101-01-030-031-000	512015	Deferred Comp	1,534	3,267	-	5,446	5,446	100.00%
101-01-030-031-000	513005	Health Insurance	45,350	31,846	34,000	41,584	7,584	22.31%
101-01-030-031-000	513010	Dental Insurance	1,405	1,366	1,585	1,644	59	3.72%
101-01-030-031-000	513015	Vision Insurance	236	241	340	246	(94)	-27.65%
101-01-030-031-000	520030	Legal	761	952	1,500	1,500	-	0.00%
101-01-030-031-000	520065	Training	8,019	6,450	5,000	5,000	-	0.00%
101-01-030-031-000	520075	Professional Services Other	2,764	12,750	15,750	16,000	250	1.59%
101-01-030-031-000	524005	Copy Machines	60	168	700	700	-	0.00%
101-01-030-031-000	525005	General liability	2,095	2,100	2,500	2,800	300	12.00%
101-01-030-031-000	525010	Work. Comp. Premium	10,616	1,420	3,890	4,090	200	5.14%
101-01-030-031-000	522060	Telephone	2,873	2,471	3,000	3,000	-	0.00%
101-01-030-031-000	526020	Printing	49	147	250	250	-	0.00%
101-01-030-031-000	527005	Travel	-	-	7,500	8,500	1,000	13.33%
101-01-030-031-000	530005	Office Supplies	1,888	1,080	2,060	2,000	(60)	-2.91%
101-01-030-031-000	530015	Clothing	500	233	500	1,000	500	100.00%
101-01-030-031-000	530035	Food	22	467	500	500	-	0.00%
101-01-030-031-000	530040	Janitorial Supplies	75	437	500	500	-	0.00%
101-01-030-031-000	530060	Postage	19	-	100	100	-	0.00%
101-01-030-031-000	532005	Membership Dues	1,028	1,223	1,000	1,000	-	0.00%
101-01-030-031-000	532010	Publications	-	-	500	500	-	0.00%
101-01-030-031-000	535015	Inventory Adjustments	315	530	-	-	-	-
101-01-030-031-000	533055	Fuel/Lubricants	150	-	131	300	169	129.01%
101-01-030-031-000	550020	Fleet Services	634	1,971	2,925	800	(2,125)	-72.65%
101-01-030-031-000	610060	Small Capital Office, Furniture & Equip.	1,372	1,881	2,000	2,000	-	0.00%
101-01-030-032-000	510005	Wages Full Time Civilian	37,956	39,031	40,350	43,427	3,077	7.63%
101-01-030-032-000	511005	Social Security Taxes	2,285	2,416	2,480	2,680	200	8.07%
101-01-030-032-000	511010	Medicare Contributions	534	565	580	627	47	8.10%
101-01-030-032-000	512005	Civilian Pension	2,374	2,216	3,800	2,885	(915)	-24.08%
101-01-030-032-000	512015	Deferred Comp	213	781	-	854	854	100.00%
101-01-030-032-000	513005	Health Insurance	7,920	5,596	5,850	7,148	1,298	22.19%
101-01-030-032-000	513010	Dental Insurance	128	-	-	206	206	100.00%

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
101-01-030-032-000	513015	Vision Insurance	39	39	45	42	(3)	-6.67%		
101-01-030-032-000	520065	Training	-	-	1,000	1,000	-	0.00%		
101-01-030-032-000	520075	Professional Services Other	9,768	18,262	11,700	13,000	1,300	11.11%		
101-01-030-032-000	525010	Work. Comp. Premium	4,320	3,540	3,890	4,090	200	5.14%		
101-01-030-032-000	527005	Travel	-	-	500	500	-	0.00%		
101-01-030-032-000	533070	Safety equipment	-	-	300	300	-	0.00%		
101-01-030-032-000	533060	Operating Supplies Other	233	280	600	300	(300)	-50.00%		
101-01-030-032-000	533055	Fuel/Lubricants	27	54	182	182	-	0.00%		
101-01-030-032-000	550020	Fleet Services	583	1,208	2,172	750	(1,422)	-65.47%		
PROCUREMENT/WAREHOUSE			467,809	444,641	503,362	528,130	24,768	4.92%		

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City of Kirkwood Facilities Operations

Mission Statement

The Mission of the Facilities Operations Division is to provide ongoing high quality maintenance of City facilities by integrating preventative maintenance with active response.

General Description

Facilities Operations is responsible for maintaining and overseeing 25 City-owned buildings and properties, removing snow from 3.2 miles of City-owned sidewalks in the downtown area and overseeing the grounds of Memorial Walkway, Bisso Park, Ken Connor Park, Hummel Park, the Farmers Market, and Farmers Market Greenway.

The City's security and proximity card systems, including the policies and procedures, are managed by Facilities Operations, utilizing the Procurement Department for administrative support to ensure immediate response and assistance.

Facilities Operations actively maintains 25 buildings and properties, totaling over 300,000 square feet, valued at nearly \$60 million. These buildings, with their history and functionality, help create, enhance, and improve the City's brand image. Therefore, it is imperative that all buildings be well-maintained and it is Facilities Operations responsibility to ensure that proper maintenance, repair, and system replacements are performed on these buildings and Memorial Walkway, Bisso Park, Ken Connor Park, Hummel Park, the Farmers Market, and Farmers Market Greenway in a timely, efficient and fiscally responsible manner, while safeguarding the City's significant investment in facilities.

Facilities Operations performs professionally skilled work in repair, construction and maintenance of these facilities or outsources projects to qualified companies. Proper planning, budgeting, and management of and internal services for the City's facilities are critical.

Staffing & Equipment

Facilities Operations is staffed with two maintenance workers (Lead Technician and Technician), a custodian, 50 percent of the Customer Service Assistant, and is managed by the Superintendent of Facilities Operations, who is also responsible for warehouse operations for the Procurement Department, for a total of 4 employees.

City of Kirkwood Facilities Operations

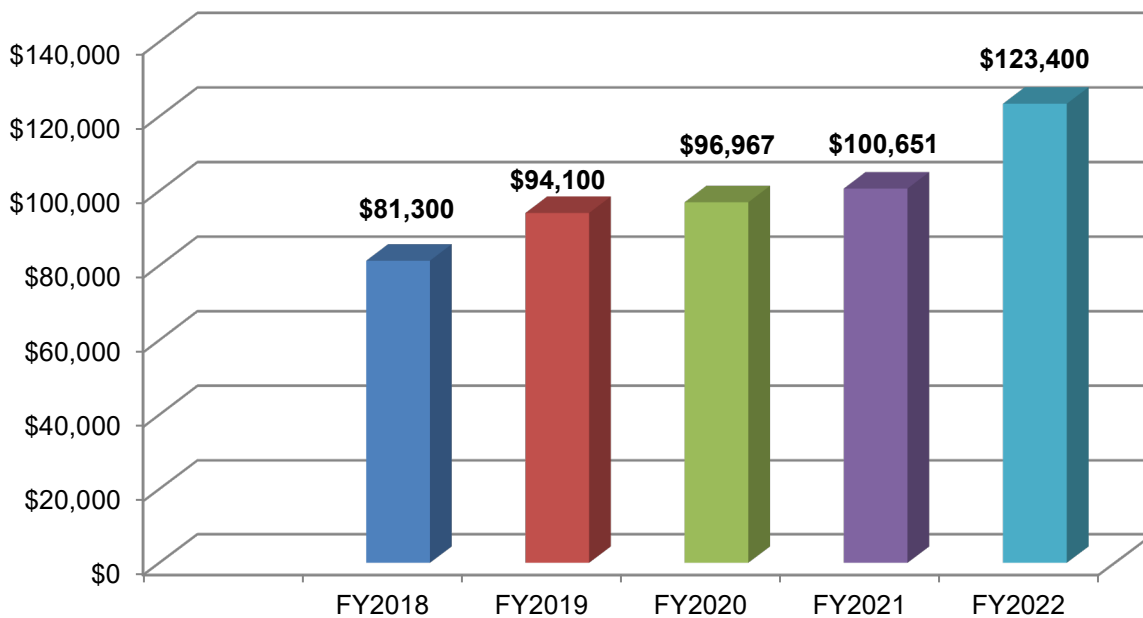
Facilities Operations utilizes the following equipment to assist with their current duties:

<u>Quantity</u>	<u>Equipment Type</u>	<u>Year</u>	<u>Equipment</u>
1	SUV	2020	Ford Explorer
1	Truck	2021	Chevy 2500 Silverado
1	Truck	2008	Chevy 1500 Silverado
1	Truck	2009	Chevy 1500 Silverado
1	ATV	2021	CanAm 650 Outlander
1	ATV	2021	CanAm 650 Outlander

Contracted Services

Due to staffing levels, compliance issues and needed specialized expertise, Facilities Operations provides contracted services and management for services such as: elevator maintenance, generator maintenance, security and fire alarm services, pest control, HVAC maintenance, overhead door maintenance, fire extinguisher testing and maintenance, fire suppression testing and maintenance, backflow/irrigation inspection, testing and repairs, and lawn irrigation maintenance.

Service Contracts



City Buildings and Grounds

The following is a table of City buildings, sidewalks and grounds that are maintained by Facilities Operations.

City of Kirkwood Facilities Operations

FACILITIES OPERATIONS - CITY OF KIRKWOOD BUILDINGS AND GROUNDS

BUILDING/ PROPERTY NUMBER	NAME	LOCATION	YEAR BUILT	ROOF AREA SQUARE FEET	FLOOR AREA SQUARE FEET
1	Bisso Park	111 Mall Fountain	1985	0	3,800
2	City Hall	139 S. Kirkwood	1941/ 1992	8,256	25,000
3	Farmers Market Enclosed Building Shelter	150 E. Argonne	1976 1976 1976	530 4,000	530 4,000
4	Fire House No. 1	137 W. Argonne	2005	7392	10,535
5	Fire House No. 2	11804 Big Bend	1929 2003	10,300	19,846
6	Fire House No. 3	1321 W. Essex	2004	7,680	10,890
7	Gazebo	100 E. Argonne	1976	260	260
8	Hummel Park		1988		2,500
9	Ken Connor Park	100 N. Kirkwood Rd	1992		7,100
10	Memorial Walkway	139 S. Kirkwood Rd.	2010	0	34,000
11	Police Building	137 W. Madison	1963/ 1970/ 1992	10,395	20,790
12	Police Rifle Range	Rifle Range Rd.	1960	4,130	3,630
13	Public Works Facility Street/Sanitation/Storage Common Area Building	345 S. Fillmore	1992	20,880 5,700	18,000 5,463
14	Vehicle/Building			14,930	18,840
15	Maintenance including Mezzanine			10,150 8,920	10,000 9,050
16	Covered Storage			181	7,900
17	Purchasing/Utilities	212 S. Taylor Ave.	1969/ 1971/ 1974	13,000 0	13,040 2,500
18	Mezzanine				
19	Recycle Center	350 S. Taylor Ave.	1992	3647	3647
20	SBD Building	130 E. Jefferson	1970	920	2376
21	Sidewalks	Various			3.2 Miles
22	Train Station	100 W. Argonne	1893	3,726	3,000
23	Transfer Station	336 S. Taylor Ave.	2013	2,716	2,716
24	Water Maintenance Shop and Storage Building	351 S. Fillmore	1992	7,690	6,600
25	Water Treatment Plant	2020 Marshall	1923	1,120	11,530

City of Kirkwood Facilities Operations

Facilities Operations Expense

The following chart tracks total maintenance and repair expenses, including strategic capital plan projects, over the last five years. The City's buildings are generally older and require more planned maintenance. Since 2007, Facilities Operations has planned, budgeted and executed capital and non-capital projects replacing or repairing critical systems, effectively extending the expected useful life of the City's facilities.

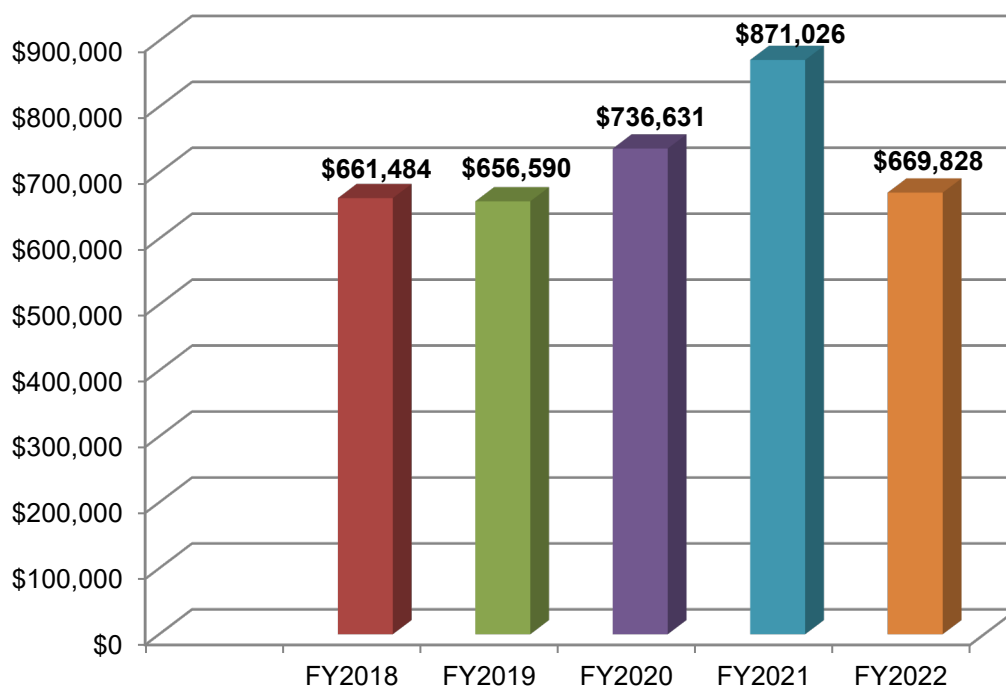
Capital projects completed include; City Hall Main Level New HVAC Equipment, Bisso Park Electrical Improvements, Kirkwood Performing Arts Center Dressing Room Renovation, Firehouse #2 Mold Remediation and New ¾ Ton Vehicle.

The variance in expense depicted in the following graph reflects the change in capital projects. It is anticipated that future expenses will maintain around those shown in FY2018 through FY2022 based on our projected capital budget.

We anticipate expenses to maintain at similar rates for future years, as capital projects are stabilizing and our focus is placed on preventative maintenance.

*Building expenses include budget minus balance plus capital expenses.

Facilities Operations Expenses



City of Kirkwood Facilities Operations

Facilities Operations Project Management

One of Facilities Operations focuses is Project Management of Capital Projects. Through the internal project management of capital projects the City receives an average savings of 10%-15% of the contracted price.

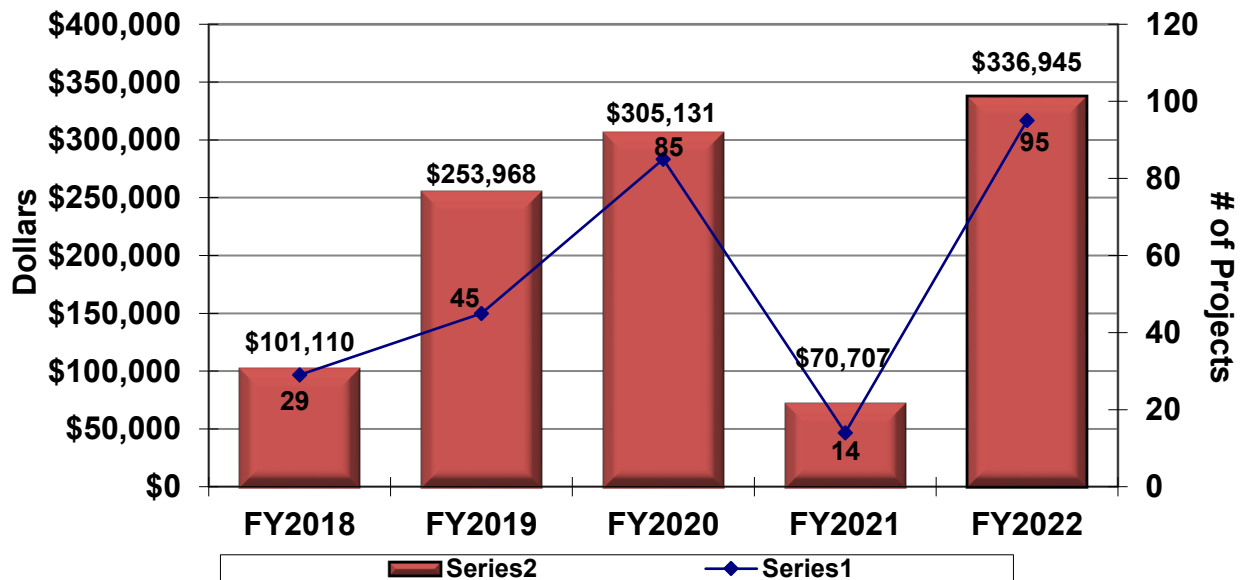
Projects managed in FY2022 were:

- City Hall Main Level New HVAC Equipment \$ 110,213
- Bisso Park Electrical Improvements \$ 9,395
- KPAC Dressing Room Renovation \$ 77,000
- Firehouse #2 Mold Remediation \$ 32,142
- KPAC Food Services Improvements \$ 24,172
- KPAC 1600amp ATS for Temp Generator \$ 74,402

FY2022 Projected Savings \$32,732 - \$49,099

In addition to capital projects managed through Facilities Operations Capital Budget, Facilities Operations also provides contractual oversight and management for projects funded by other departments that utilize trades that are typically associated with Facilities Maintenance. Covid heavily effected FY2021 due to building closures and limited access for contractors; FY2022 depicts a rebound and reflects typical volume.

Assisted Projects



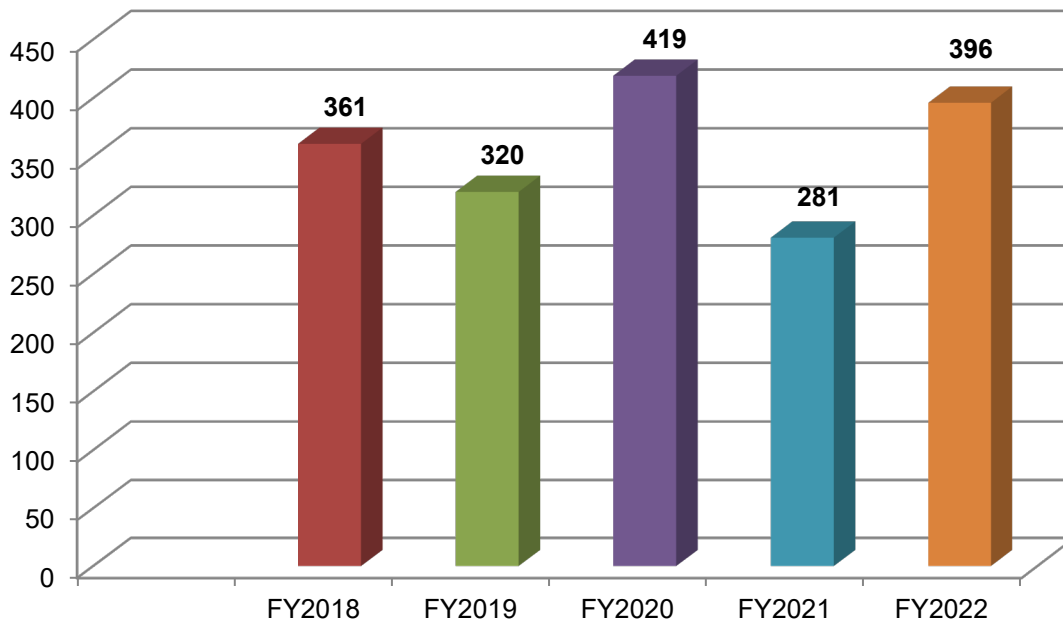
City of Kirkwood Facilities Operations

Outsourced Jobs

The chart below shows outsourced jobs managed by Facilities Operations.

Outsourced jobs augment the services and the available capacity of Facilities Operations. The quantity of outsourced jobs substantially increased in FY2022 in part due stalled work from FY2021 due to COVID and the addition of the Kirkwood Performing Arts Center operating at full capacity.

Outsourced Jobs



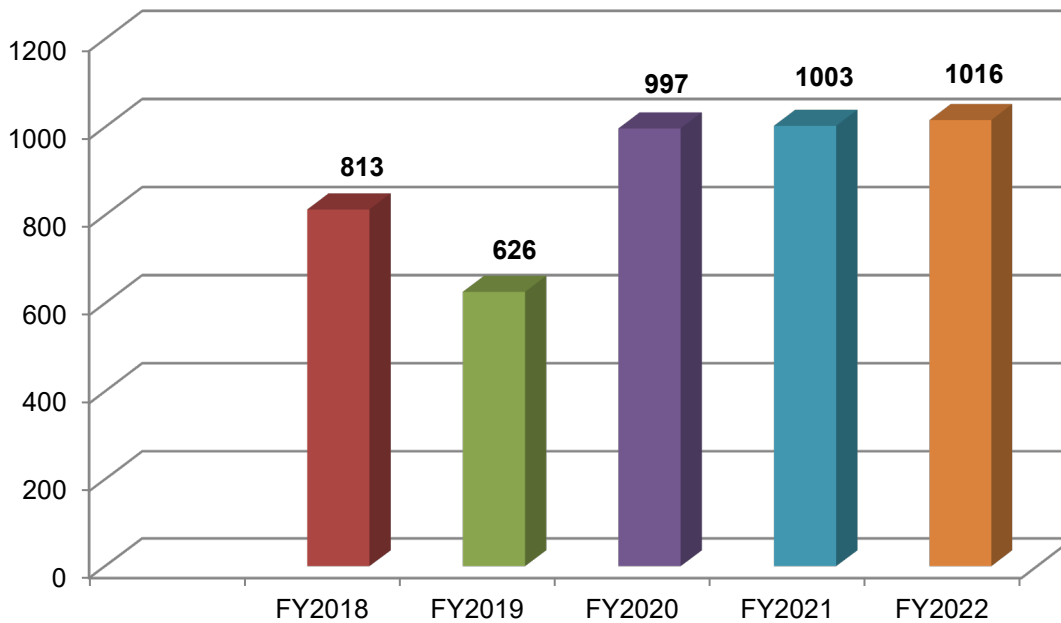
City of Kirkwood Facilities Operations

Work Orders

The chart below shows work orders completed by Facilities Operations.

Work orders enable critical, safety, and preventative maintenance repairs to be properly scheduled, managed, and executed. Fiscal year 2022 depicts a slight increase in work order loads over the previous year, which was due in part to stalled work carried over from FY2021 and continued COVID sanitation practices. As the current maintenance staff's workload continues to increase, the ability for Facilities Operations to take on additional work continues to be a challenge. In the future the City may have to increase Maintenance Technician staffing levels in order to continually increase services rendered, subsequently increasing response time and reducing outsourced work.

Work Orders Completed

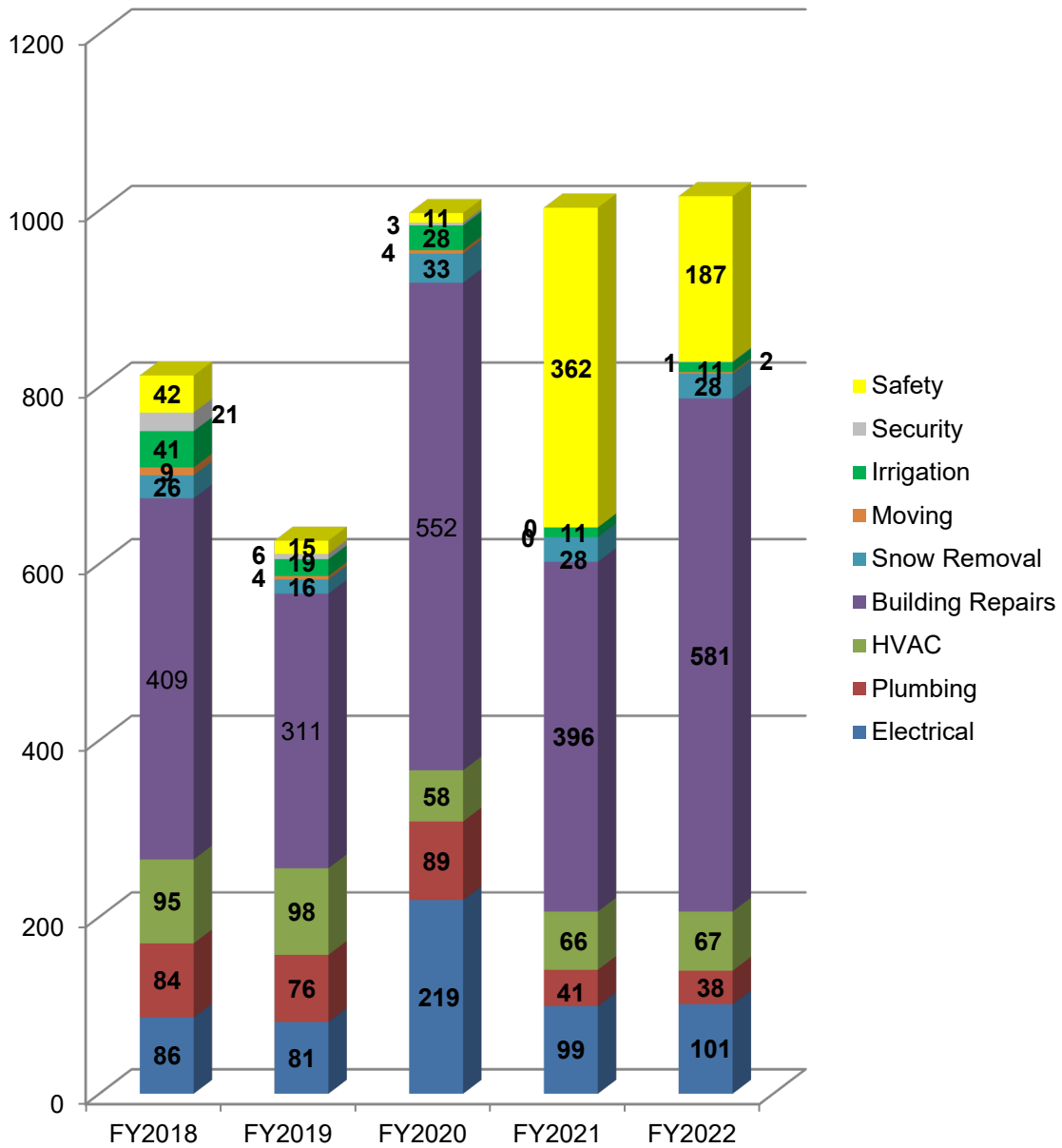


City of Kirkwood Facilities Operations

Work Orders by Type

Work orders are designated by different types of categories listed below. Building repairs reflect the additional in-house projects.

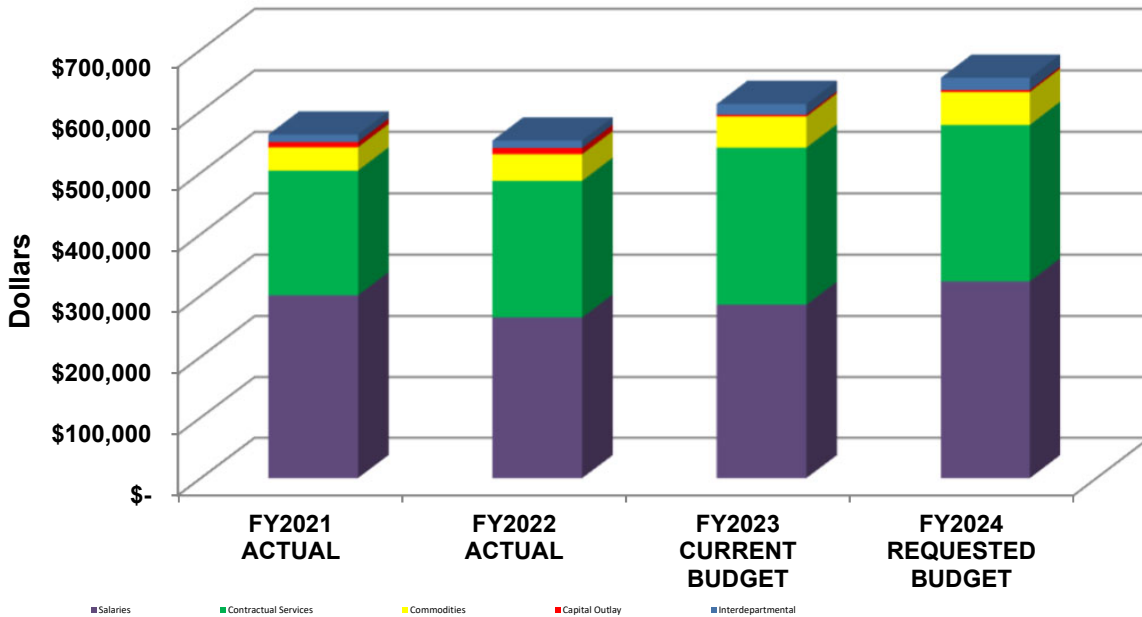
Job Type Performed



**CITY OF KIRKWOOD, MISSOURI
FACILITIES OPERATIONS OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	225,328	196,418	204,810	214,797
Part-time Salaries	-	-	-	34,500
Overtime	1,856	4,111	9,000	9,000
Social Security	13,874	12,548	13,240	16,029
Medicare	3,245	2,935	3,100	3,753
Civilian Pension	14,139	11,432	20,105	14,707
Deferred Compensation	1,021	3,823	-	4,403
Subtotal Salaries	259,463	231,267	250,255	297,189
Other Benefits				
Health Insurance	38,905	31,705	33,140	24,465
Dental Insurance	1,564	780	1,190	1,028
Vision Insurance	256	197	300	125
Subtotal Other Benefits	40,725	32,682	34,630	25,618
Total Personnel Services	300,188	263,949	284,885	322,807
Contractual Services	203,113	222,564	255,870	254,853
Commodities	37,760	43,210	50,471	53,546
Capital Outlay	8,686	10,380	3,100	3,100
Interdepartmental Charges	11,979	12,000	17,195	19,927
TOTAL BLDG SERVICES BUDGET	561,726	552,103	611,521	654,233

Facilities Operations Budget Summary



CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-07-035-000-000	510005	Wages Full Time Civilian	225,328	196,418	204,810	214,797	9,987	4.88%	9,987	4.88%
101-07-035-000-000	510020	Wages Part Time	-	-	-	34,500	34,500	100.00%	34,500	100.00%
101-07-035-000-000	510025	Overtime Civilian	1,856	4,111	9,000	9,000	-	0.00%	-	0.00%
101-07-035-000-000	511005	Social Security Taxes	13,874	12,548	13,240	16,029	2,789	21.07%	2,789	21.07%
101-07-035-000-000	511010	Medicare Contributions	3,245	2,935	3,100	3,753	653	21.07%	653	21.07%
101-07-035-000-000	512005	Civilian Pension	14,139	11,432	20,105	14,707	(5,398)	-26.85%	(5,398)	-26.85%
101-07-035-000-000	512015	Deferred Comp	1,021	3,823	-	4,403	4,403	100.00%	4,403	100.00%
101-07-035-000-000	513005	Health Insurance	38,905	31,705	33,140	24,465	(8,675)	-26.18%	(8,675)	-26.18%
101-07-035-000-000	513010	Dental Insurance	1,564	780	1,190	1,028	(162)	-13.61%	(162)	-13.61%
101-07-035-000-000	513015	Vision Insurance	256	197	300	125	(175)	-58.33%	(175)	-58.33%
101-07-035-000-000	520065	Training	-	-	4,000	4,000	-	0.00%	-	0.00%
101-07-035-000-000	520075	Professional Service Other	67,215	90,667	81,148	84,000	2,852	3.52%	2,852	3.52%
101-07-035-000-000	520085	Alarm System Maintenance	14,977	14,603	12,730	13,175	445	3.50%	445	3.50%
101-07-035-000-000	522010	Building & Grounds	91,938	83,938	112,982	101,928	(11,054)	-9.78%	(11,054)	-9.78%
101-07-035-000-000	522020	Custodial	6,074	5,995	19,500	24,500	5,000	25.64%	5,000	25.64%
101-07-035-000-000	522060	Telephone	2,471	3,252	2,540	2,700	160	6.30%	160	6.30%
101-07-035-000-000	525005	General Liability	6,284	6,419	7,400	8,200	800	10.81%	800	10.81%
101-07-035-000-000	525010	Work. Comp. Premium	14,154	17,690	15,570	16,350	780	5.01%	780	5.01%
101-07-035-000-000	530005	Office Supplies	49	158	150	150	-	0.00%	-	0.00%
101-07-035-000-000	530010	Buildings & Grounds	34,170	39,370	45,021	46,596	1,575	3.50%	1,575	3.50%
101-07-035-000-000	530015	Clothing	355	213	700	700	-	0.00%	-	0.00%
101-07-035-000-000	530040	Janitorial Supplies	3,033	2,980	4,000	5,500	1,500	37.50%	1,500	37.50%
101-07-035-000-000	533070	Safety Equipment	153	489	600	600	-	0.00%	-	0.00%
101-07-035-000-000	533055	Fuel/Lubricants	1,732	2,857	2,616	4,661	2,045	78.17%	2,045	78.17%
101-07-035-000-000	550020	Fleet Services	9,263	8,159	13,329	13,966	637	4.78%	637	4.78%
101-07-035-000-000	550025	Sanitation Charges	984	984	1,250	1,300	50	4.00%	50	4.00%
101-07-035-000-000	610020	Small Capital Machinery & Equipment	8,686	10,380	3,100	3,100	-	0.00%	-	0.00%
FACILITIES OPERATIONS			561,726	552,103	611,521	654,233	42,712	6.99%	42,712	6.99%

Finance Department

Mission Statement

To accurately record, report, and safeguard the financial assets and activities of the city. Maintain an environment, which encourages employee integrity, creativity, and a spirit of excitement, personal growth and ensures a high level of customer satisfaction. Conduct our business in a way that is transparent and creates confidence in the financial records of the City of Kirkwood.

Performance Measurements

The Finance Department's number one priority is customer service. This is for both our citizens and our internal customers who we serve with payroll and accounts payables. We have a dedicated team of professionals who go the extra mile to ensure our customers are satisfied.

The Finance Department is responsible for the financial accounting and financial reporting for all city activities. This includes providing accurate and timely results to all key decision makers. In addition, the department is the primary contact for citizen customer service, processes business/liquor licenses, processes the utility billing and cash receipts. The expenses relating to the utility billing and cash receipts functions including personnel are budgeted under the Electric, Water, and Sanitation enterprise funds.

Finance Staffing

FY 2022

- 1 Director
- 1 Assistant Director
- 1 Accountant

- 2 Accounting Technician
- 5 Total Finance Staff

Finance Department

Finance Service Levels

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Business licenses issued	1,126	1,039	985	890	850
Liquor licenses issued	58	60	56	55	68
AP-Checks	2,539	2,444	2,283	2,295	2,214
AP-Electronic fund transfers(EFT) ¹	2,652	3,698	3,056	2,069	2,637

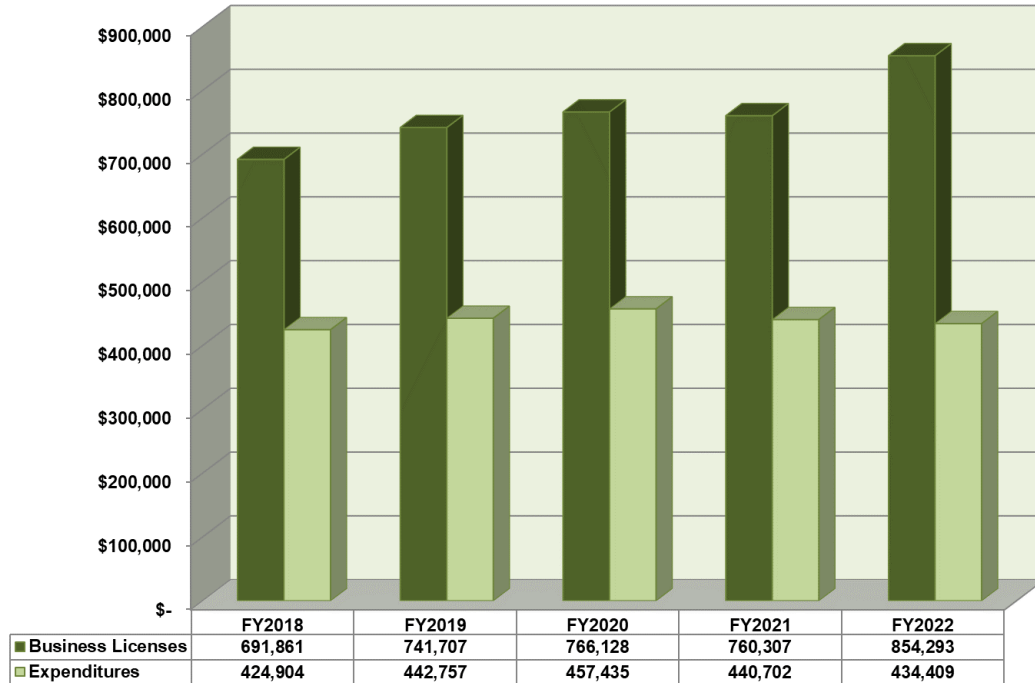
¹Fiscal Year 2010 the city implemented Electronic Fund Transfers to make vendor payments.

Finance Department Highlights

- Finance Department is responsible for the administration of business licenses for the City of Kirkwood. This includes annually preparing and mailing out business license renewals, receipting in payments, the collection of delinquent business license revenues, and assisting new businesses in complying with the City's business license ordinance.
- The Finance Department coordinates all liquor license applications and renewal processing with the police, fire, and building commissioner offices. New applications are then submitted to council for approval. In December 2017, the City began receiving the Kirkwood Commons development business license revenue that was previously pledged to service the debt payments on the public improvement revenue notes, a special limited obligation of the City, which matured on November 30, 2017. This resulted in the 24% increase in business license revenue in FY2018 compared to FY2017. Business license revenue decreased less than 1% in FY2021 compared to FY2020.

Finance Department

FINANCE DEPARTMENT Revenue and Expenditures



- The Finance Department continues to work closely with all departments as a member of the City of Kirkwood’s management team. This includes providing analysis, historical financial information, expenditure and revenue projections, and updating citywide performance measurement reporting.
- The Finance Department has received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the last twenty fiscal years. The Fiscal Year 2022 Annual Comprehensive Financial Report will be submitted for the GFOA’s consideration for the Certificate of Achievement for Excellence in Financial Reporting by September 30, 2022.
- The Finance Department has prepared the Annual Comprehensive Financial Report in-house for the last sixteen years. The City of Kirkwood is one of the few local governments that prepare their own financial statements. The FY22 Comprehensive Annual Financial Report received a clean audit opinion.
- A key role of the Finance Department as a member of the City of Kirkwood’s management team is to work with the Citizens Finance Committee and all departments in creating the citywide budget for the Chief Administrative Officer to present to council.

Finance Department

- In accordance with auditing standard (SAS112), Communicating Internal Control Related Matters, the Finance Department will work closely with the City's audit committee in preparing and reviewing the city's documentation of internal controls. This includes documenting risk assessments, internal control procedures, and how the internal control procedures will be monitored and evaluated.
- Financial staff continues professional development by active participation in professional associations such as the Government Finance Officers Association (GFOA) and training activities.
- In order to reduce accounts payable processing costs and increase operational efficiencies, the Finance Department continues to promote electronic funds transfers (EFT) vendor payments.

Utility Customer Accounting Staffing

The utility customer accounting staffing allows the City's three enterprise funds to take advantage of economies of scale and share equally the cost associated with customer accounting. The utility customer accounting staff is responsible for providing billing, cash receipts, and customer service for the enterprise funds. The utility customer accounting staff has been successful in fulfilling all the duties of the department with minimal overtime. The average overtime used over the last six years has been approximately 0.5% of total payroll and without the use of comp time.

1	Office Manager
2	Customer Service Associates
<u>3</u>	<u>Total Utility Customer Accounting Staff</u>

Utility Customer Accounting Service Levels

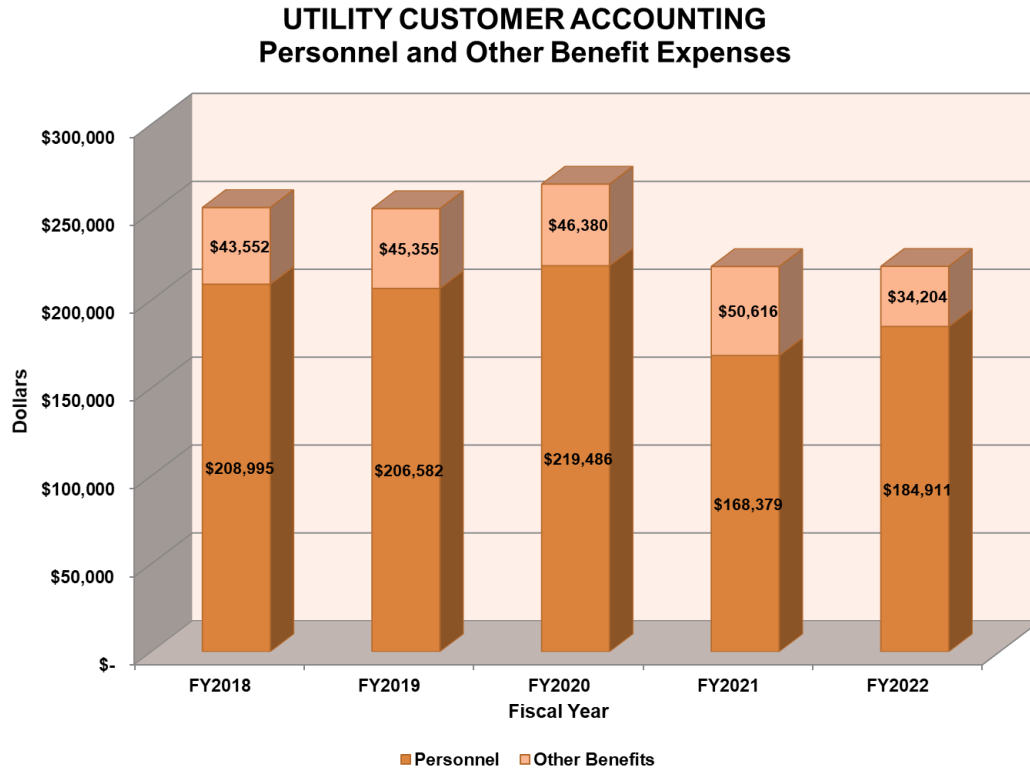
	<u>FY 2018</u>	<u>FY 2018</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Utility bills generated	159,177	159,504	159,365	147,969	159,811
Payments received:					
Face-to-face	21,912	16,122	15,924	14,373	12,203
Mail	88,427	80,618	75,821	75,611	75,043
Customer Bank Drafts	22,797	22,942	23,271	23,741	24,502
On-line ¹	27,855	32,205	37,599	44,070	49,397

¹Fiscal Year 2011 the city implemented utility on-line payments.

Finance Department

Utility Customer Accounting Highlights

- The below graph shows the total personnel and other benefit costs associated with providing utility customer services. As stated on the previous page, the city is able to take advantage of economies of scale and share these costs between each of the enterprise funds.

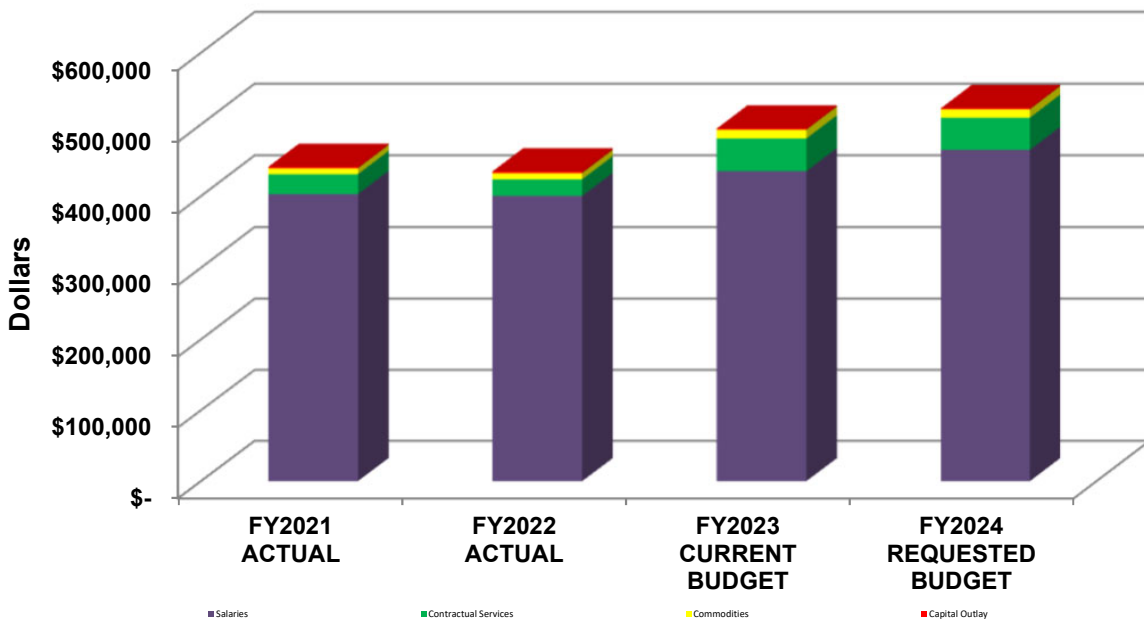


- The utility customer accounting staff participates in training activities and is continually focusing on quality customer service for all telephone and personal contact with all customers/citizens.
- In May 2010, on-line utility customer account access was implemented. The on-line utility customer account access allows all utility customers to view their account information, access consumption and billing history, view bills, and pay utility accounts on-line. The on-line utility customer account access continues to be successful with 49,397 payments (\$8,739,286) received in FY2022. This is an increase in usage of 12% from FY2021.

**CITY OF KIRKWOOD, MISSOURI
FINANCE OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	316,730	318,412	325,065	350,988
Overtime	130	182	2,000	2,000
Social Security	20,357	19,970	19,795	22,006
Medicare	4,761	4,670	4,635	5,147
Civilian Pension	18,065	15,545	30,580	23,074
Deferred Compensation	1,733	12,616	16,025	24,240
Subtotal Salaries	361,776	371,395	398,100	427,455
Other Benefits				
Health Insurance	39,325	27,058	34,730	35,087
Dental Insurance	1,405	1,431	1,585	1,552
Vision Insurance	315	289	340	329
Subtotal Other Benefits	41,045	28,778	36,655	36,968
Total Personnel Services	402,821	400,173	434,755	464,423
Contractual Services	27,785	23,233	45,670	44,950
Commodities	8,274	8,789	12,200	11,700
Capital Outlay	1,822	2,165	1,500	1,500
TOTAL FINANCE BUDGET	440,702	434,360	494,125	522,573

Finance Budget Summary



CITY OF KIRKWOOD FINANCE

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	101-01-040-000-000	512005	Civilian Pension	\$30,580	\$ 23,074	\$ (7,506)	-24.55%
Narrative:			FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.				
2	101-01-040-000-000	512015	Deferred Comp	\$ 16,025	\$ 24,240	\$ 8,215	51.26%

Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS. Increase also includes 25% sick leave buy out for eligible retiring employees which is contributed to the employee's deferred compensation account.

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-01-040-000-000	510005	Wages Full Time Civilian	316,730	318,412	325,065	350,988	25,923	7.98%		
101-01-040-000-000	510025	Overtime Civilian	130	182	2,000	2,000	-	0.00%		
101-01-040-000-000	511005	Social Security Taxes	20,357	19,970	19,795	22,006	2,211	11.17%		
101-01-040-000-000	511010	Medicare Contributions	4,761	4,670	4,635	5,147	512	11.05%		
101-01-040-000-000	512005	Civilian Pension	18,065	15,545	30,580	23,074	(7,506)	-24.55%		
101-01-040-000-000	512015	Deferred Comp	1,733	12,616	16,025	24,240	8,215	51.26%		
101-01-040-000-000	513005	Health Insurance	39,325	27,058	34,730	35,087	357	1.03%		
101-01-040-000-000	513010	Dental Insurance	1,405	1,431	1,585	1,552	(33)	-2.08%		
101-01-040-000-000	513015	Vision Insurance	315	289	340	329	(11)	-3.24%		
101-01-040-000-000	520005	Audit	5,000	7,000	10,000	10,000	-	0.00%		
101-01-040-000-000	520030	Legal	2,218	2,475	1,500	1,500	-	0.00%		
101-01-040-000-000	520065	Training	2,563	540	5,000	5,000	-	0.00%		
101-01-040-000-000	520075	Professional Services Other	5,851	2,667	10,000	10,000	-	0.00%		
101-01-040-000-000	522040	Office Equipment Maintenance	2,500	3,126	6,500	6,500	-	0.00%		
101-01-040-000-000	522060	Telephone	481	483	2,000	750	(1,250)	-62.50%		
101-01-040-000-000	525005	General Liability	2,095	2,100	2,500	2,800	300	12.00%		
101-01-040-000-000	525010	Work. Comp. Premium	7,077	3,540	4,670	4,900	230	4.93%		
101-01-040-000-000	527005	Travel	-	1,302	3,500	3,500	-	0.00%		
101-01-040-000-000	530005	Office Supplies	3,091	3,535	3,200	3,200	-	0.00%		
101-01-040-000-000	530035	Food	191	246	750	750	-	0.00%		
101-01-040-000-000	530060	Postage	3,868	4,198	5,000	5,000	-	0.00%		
101-01-040-000-000	532005	Membership Dues	400	590	1,000	1,000	-	0.00%		
101-01-040-000-000	532010	Publications	724	220	1,750	1,750	-	0.00%		
101-01-040-000-000	533060	Operating Supplies Other	-	-	500	-	(500)	-100.00%		
101-01-040-000-000	610060	Small Capital Office, Furniture & Equip.	1,822	2,165	1,500	1,500	-	0.00%		
FINANCE			440,702	434,360	494,125	522,573	28,448	2.77%		

Municipal Court

The Kirkwood Municipal Court works diligently to ensure that each person accused of an ordinance violation is guaranteed and provided all the constitutional rights to a fair and speedy judicial process in such a manner that it preserves both the dignity and rights of the defendant.

Description

The Municipal Court consists of the Municipal Judge, Municipal Court Clerk and Assistant Court Clerk. Municipal Court sessions are held multiple times each month. The Municipal Court Clerk and Assistant Court Clerk are responsible for the daily operations of the Municipal Court, including processing all city ordinance violations and traffic code violations, recording dispositions, and collecting fines and court costs as well as the operation of the Show Me Courts computer data system. In addition, the court clerk reports traffic convictions to the Missouri Department of Revenue as required by law.

Staffing

Listed below is the Municipal Court's current budgeted staffing.

1	Municipal Court Clerk
1	Assistant Court Clerk
<u>0.5</u>	Part-time Municipal Judge
2.5	Total

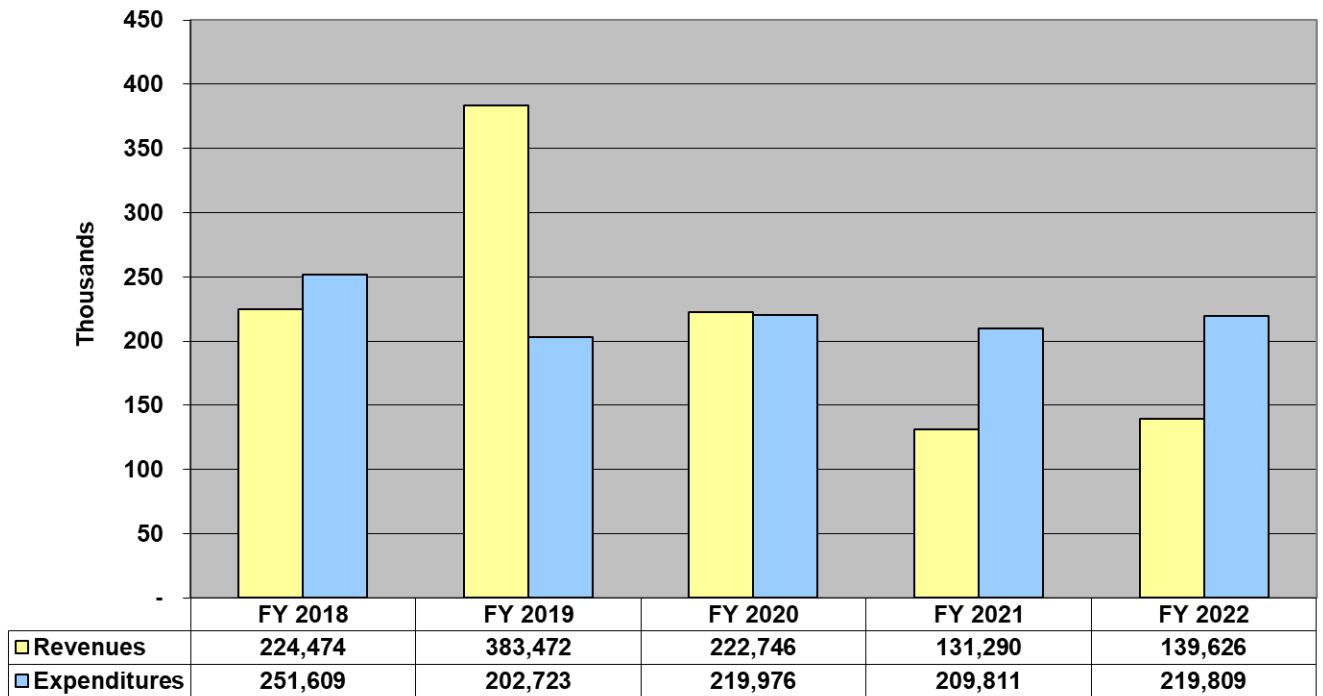
Service Levels

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Fines Collected	\$202,321	\$339,522	\$199,804	\$119,396	\$130,773
Court Costs Collected	\$ 45,348	\$ 67,676	\$ 55,886	\$ 22,745	\$ 34,739
Total Fines and Court Costs Collected	<u>\$247,669</u>	<u>\$407,198</u>	<u>\$255,690</u>	<u>\$142,141</u>	<u>\$165,512</u>
Total New Cases	3,675	3,678	3,142	769	2,125

Municipal Court

Department Highlights

CITY OF KIRKWOOD MUNICIPAL COURT Revenue and Expenditures



- Municipal Court revenues for FY 2022 increased 6% from FY2021, while expenditures increased 4.8% compared to FY2021.
- Revenues over expenditures for FY2022 produced a deficit of \$80,183. FY2022 is the third fiscal year since FY2018 that the City has subsidized the municipal court division.
- All Municipal Court personnel are Certified Court Administrators per the Missouri Association of Court Administrator (MACA).
- The Municipal Court operates within parameters established by Missouri legislation governing court operation, and strives to remain consistent with other St. Louis County municipal courts to deliver fair and equitable justice.

Municipal Court

- Missouri State statutes require municipalities to report an accounting of the percent of “annual general operating revenue” from fines and costs for traffic violations. All fines and costs from traffic violations in excess of 20% of the City’s “annual general operating revenue” are required to be remitted to the director of the department of revenue for annual distribution to the schools of the county. “Annual general operating revenue of the City” is defined by the Missouri State Auditor as revenue that is not required by the enacting ordinance law or Constitution to be used only for a designated purpose and can be used to pay any bill or obligation of the City. This includes, but is not limited to, general sales tax, general property tax, and fees from certain licenses and permits, interest, fines, and penalties. “General Operating Revenues” does not include, among other items, designated sales or use taxes, user fees, grant funds or other revenue designated by law, ordinance, or Constitution, for a specific purpose.

Fiscal Year 2022

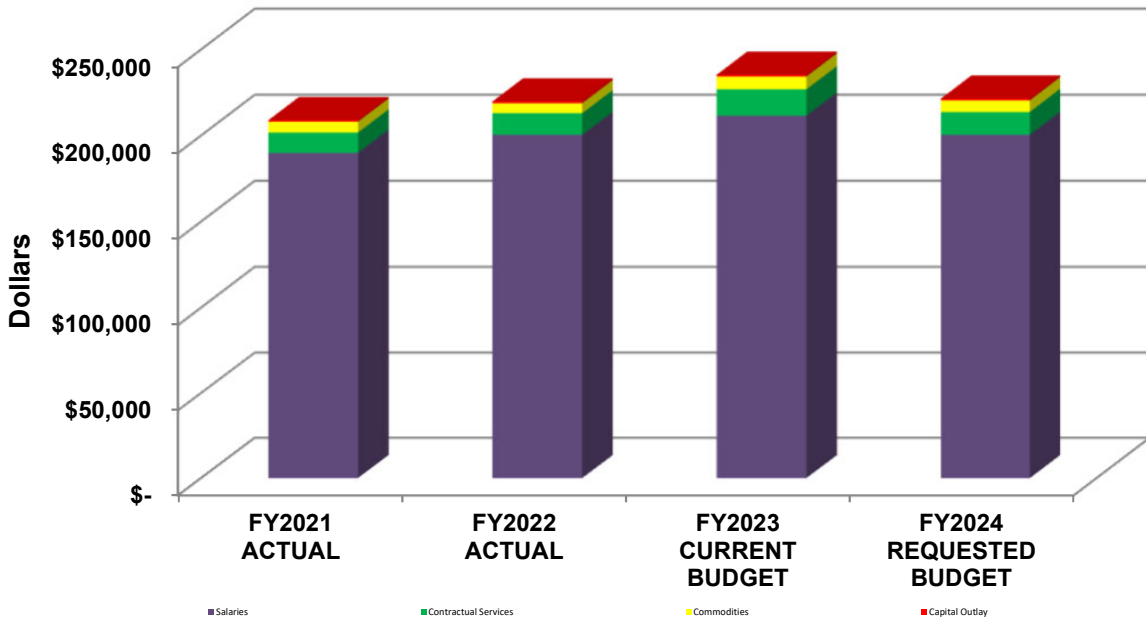
Total court fines and costs (traffic cases).....	\$ 61,108
Total general operating revenue of the city.....	<u>17,564,518</u>
 Court fines and costs as a percentage of total general operating revenue of the city.....	 <u>0.347%</u>

- Continue to focus on maintaining and updating the Show Me Courts record and case management automation system to support the business needs of the court, as mandated by the Missouri Legislature by section 476.005.3.
- Continue to focus on quality customer service:
 - Showing respect to all defendants and attorneys.
 - Providing defendants and attorneys with explanations and direction regarding court procedures.
- Continue professional development of court personnel by active participation in professional associations and training opportunities.
- Continue to maintain the integrity of court records and follow the record retention procedures in accordance with the state law and the Public Records Management Manual.
- Continue to follow current internal controls and continue to research new and improved solutions to maintain those internal controls.

**CITY OF KIRKWOOD, MISSOURI
MUNICIPAL COURT OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	126,223	131,427	137,015	119,232
Part-time Salaries	17,937	17,938	17,800	17,800
Overtime	13,125	15,320	16,900	16,900
Social Security	9,341	9,917	10,260	8,794
Medicare	2,185	2,320	2,405	2,059
Civilian Pension	8,691	8,408	14,460	8,937
Deferred Compensation	755	2,935	-	2,750
Subtotal Salaries	178,257	188,265	198,840	176,472
Other Benefits				
Health Insurance	10,795	11,191	11,700	22,968
Dental Insurance	703	780	795	822
Vision Insurance	157	157	170	166
Subtotal Other Benefits	11,655	12,128	12,665	23,956
Total Personnel Services	189,912	200,393	211,505	200,428
Contractual Services	11,818	12,555	15,390	13,325
Commodities	6,346	5,862	7,450	6,750
Capital Outlay	828	998	1,000	1,000
TOTAL COURT BUDGET	208,904	219,808	235,345	221,503

Municipal Court Budget Summary



CITY OF KIRKWOOD MUNICIPAL COURT

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	101-01-045-000-000	510005	Wages Full Time	\$137,015	\$ 119,232	\$ (17,783)	-12.98%
	Narrative: Decrease is result of staff retirement.						
2	101-01-045-000-000	512005	Civilian Pension	\$ 14,460	\$ 8,937	\$ (5,523)	-38.20%
	Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.						
3	101-01-045-000-000	512015	Deferred Comp	\$0	\$ 2,750	\$ 2,750	100.00%
	Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.						
4	101-01-045-000-000	513005	Health Insurance	\$11,700	\$ 20,325	\$ 8,625	73.72%
	Narrative: FY2024 budget estimate reflects change in staff health insurance election.						

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE			
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-01-045-000-000	510005	126,223	131,427	137,015	119,232	(17,783)	-12.98%			
101-01-045-000-000	510020	17,937	17,938	17,800	17,800	-	0.00%			
101-01-045-000-000	510025	13,125	15,320	16,900	16,900	-	0.00%			
101-01-045-000-000	511005	9,341	9,917	10,260	8,794	(1,466)	-14.29%			
101-01-045-000-000	511010	2,185	2,320	2,405	2,059	(346)	-14.39%			
101-01-045-000-000	512005	8,691	8,408	14,460	8,937	(5,523)	-38.20%			
101-01-045-000-000	512015	755	2,935	-	2,750	2,750	100.00%			
101-01-045-000-000	513005	10,795	11,191	11,700	22,968	11,268	96.31%			
101-01-045-000-000	513010	703	780	795	822	27	3.40%			
101-01-045-000-000	513015	157	157	170	166	(4)	-2.35%			
101-01-045-000-000	520030	2,781	2,380	3,000	3,000	-	0.00%			
101-01-045-000-000	520065	300	2,033	2,500	2,500	-	0.00%			
101-01-045-000-000	520075	1,564	843	2,500	1,600	(900)	-36.00%			
101-01-045-000-000	522060	240	241	300	275	(25)	-8.33%			
101-01-045-000-000	524010	5,093	4,615	3,000	2,500	(500)	-16.67%			
101-01-045-000-000	525010	1,840	2,120	2,340	2,450	110	4.70%			
101-01-045-000-000	527005	-	323	1,750	1,000	(750)	-42.86%			
101-01-045-000-000	530005	4,088	4,850	6,000	5,500	(500)	-8.33%			
101-01-045-000-000	530060	1,933	812	1,200	1,000	(200)	-16.67%			
101-01-045-000-000	532005	200	200	250	250	-	0.00%			
101-01-045-000-000	610020	828	998	1,000	1,000	-	0.00%			
COURT		208,904	219,808	235,345	221,503	(13,842)	-5.88%			

Police Department

The information provided in this document identifies the most commonly-utilized performance measures currently recognized in the law enforcement community. While this information is not intended to evaluate the entire spectrum of services provided by the Kirkwood Police Department, it provides a useful insight when compared to other departments in the area. The Kirkwood Police Department is a full-service law enforcement agency providing Kirkwood and Oakland police service that is community based and dedicated to providing quality service to the citizens of both municipalities. The Department investigates city ordinance violations, and state misdemeanor and felony statutes. Local ordinance violations are adjudicated in Kirkwood Municipal Court while misdemeanor and felony offenses are handled at the state level.

STAFFING

The Kirkwood Police Department has an authorized strength of 62 commissioned police officers, 22 full-time civilians, and an additional 11 part time civilian positions. The organizational structure of the Department is listed below:

- 1 Police Chief
- 3 Captains (Field Operations, Detectives and Support Services)
- 4 Lieutenants (1 Records/Communications, , 3 Watch Commanders)
- 7 Sergeants (5 Shift Supervisors, 1 Traffic Safety and 1 Detective/SEG)
- 47 Police Officers

The 47 Police Officers are divided into the following assignments:

- 23 Patrol Officers provide basic patrol functions 24/7
- 3 Traffic Safety Officers
- 12 Detectives
 - 1 Juvenile Officer
 - 5 School Resource Officers (75% paid by Kirkwood School District)
 - 1 Community Services Officer
 - 1 Training Officer

Civilians consist of:

- 1 Administrative Assistant
- 13 Dispatchers
 - 2 Lead Dispatchers
 - 8 Dispatcher Positions, Part Time
 - 2 Code Enforcement Positions
 - 2 Clerks: One Police Records Clerk and one Police/Prosecutor Clerk.
 - 2 Parking Control Positions, Part Time
 - 1 City Hall Security Officer
 - 1 Systems Administrator
 - 1 Grant Administrator/CALEA Accreditation Assistant, Part Time

Police Department

Police Volunteers consists of:

- 3 POST Certified Reserve Police Officers
- 6 Police Explorers
- 4 Police Explorer Advisors

By design, Police Explorers may only participate in the program until they are 21 years old, so several of our Explorers have aged out of the program. Recruitment efforts are ongoing.

STAFFING ALLOCATION/SCHEDULING

In January 2018, the Police Department made a number of positive changes within the Patrol Division, including:

- Adopting a 12-hour work-day schedule
- Restructuring the Patrol Division from three platoons to four
- The creation of a Traffic Safety Unit within the Patrol Division (fully discussed later in this document)

These changes have facilitated appropriate patrol officer staffing and coverage levels, have better allowed the Department to focus on areas of traffic concern, and have so far resulted in lower overtime expenses. As with any change, the effects of this will continue to be examined.

In part these changes came about through a collective bargaining agreement between the police officers' association and the City, and have been well received.

SOCIAL MEDIA

In January 2011, the Police Department started an email notification system for citizens wishing to receive notifications and updates from the Police Department. The Community Service Officer can use this system to help keep citizens informed of police and public safety related matters.

Early in 2016, the Department started a Facebook page that is linked to a Twitter account. The Facebook page provides an additional resource for citizens to contact and/or interact with the Police Department. We also use a Nixle account (cell phone text and/or email messages) for notifications, allowing for the wide distribution of information to citizens, which in emergencies can be very important.

Police Department

DISPATCHING

The Kirkwood Police Department provides Police, Fire and EMS dispatching services for the cities of Kirkwood, Oakland, Des Peres, Glendale and Warson Woods. This has resulted in the communications center being staffed with three dispatchers 24 hours a day, with a fourth on duty during peak call periods. There are two Lead Dispatcher positions to assist the Communications Lieutenant with supervision and quality control.

The Police Department utilizes Emergency Medical Dispatching (EMD) for EMS calls. EMD allows dispatchers to provide emergency medical assistance to callers until paramedics arrive on scene, and each dispatcher has successfully completed initial EMD certification training, and must meet additional continuing education training standards and recertification. The Police and Fire Departments work very closely together on the EMD program, and meet regularly with a Medical Director to ensure a consistent high level of service to citizens.

Ongoing collaboration between the Kirkwood Police Department and the cities of Des Peres, Glendale and Warson Woods significantly helped transitional success and has continued to be a great benefit to this positive emergency service relationship.

During FY2022, Kirkwood dispatched the Kirkwood Fire Department to over 4,000 Fire and EMS calls, the Des Peres Fire Department to over 1,300 Fire and EMS calls, and the Glendale Fire Department to over 600 Fire and EMS calls.

Call for service data for Police agencies during fiscal year 2022, which includes traffic stops and other activities not considered calls for service by this Department, are:

Kirkwood PD	32k+
Des Peres PD	13k +
Glendale PD	3k+
Warson Woods PD	2k+

CERT (Community Emergency Response Team)

The Community Emergency Response Team (CERT) program was established after the September 11 terrorist attacks and is designed to encourage citizens and communities to be diligent in their awareness of emergency preparedness. CERT training is a program designed to give ordinary citizens the knowledge and basic equipment needed to care for themselves, their families and their community following a disaster or terrorist act. Following a major disaster, first responders, such as police, fire fighters, paramedics and even public utility providers, may not be able to meet the demands for public service. Individual neighbors may have to rely on each other for immediate life-saving and life-sustaining needs.

Police Department

The Kirkwood Police Department is a member of the Meramec Valley Citizen Corps Council (MVCCC) which partners with several police and fire agencies to provide CERT training throughout the St. Louis area. Training is coordinated through the MVCCC and the St. Louis Community College. The Kirkwood Police Department maintains a list of CERT training graduates who are willing to be a resource to the City in the case of an emergency. All CERT members on the list have successfully completed the CERT curriculum.

Christian Dunman is the City's Emergency Management Director, and Officer Gary Baldrige serves as Deputy Director.

During FY2021, there was no CERT training, nor was there any utilization of CERT members. The COVID Pandemic limited opportunities in this area as well as many others.

EQUIPMENT

Police vehicles and the equipment to operate the dispatch center and jail constitute the most expensive items utilized by the Department. Listed on the following page are the vehicles assigned to the Department. The Department has been aggressive in analyzing the fleet each year and we work closely with the Fleet Director to maximize this process. When considering replacement of police vehicles, condition, maintenance costs, mileage and resale value are examined, and purchasing decisions are made after consideration of functionality, vehicle safety and costs. We are committed to providing savings to the City and citizens, while maintaining the ability to provide quality service. The present PD fleet consists of the following:

- 17 Marked police vehicles utilized for patrol and supervision. Five of these vehicles are used primarily by the School Resource Officers, and three are primarily assigned to Traffic Safety officers. One of the Traffic Safety vehicles is a fully marked pickup truck that is also used to carry traffic control barricades and other temporary traffic control devices, and for special details such as the Greentree Festival.
- 1 Marked SUV obtained by grant and by funding from the City of Oakland. This vehicle is used for traffic safety.
- 1 Unmarked police vehicle utilized for county court appearances, training attendance and administrative functions
- 4 Unmarked police vehicles for detective assignments, administrative functions, and surveillances of criminal activity
- 1 Chief's vehicle, utilized for administrative purposes and surveillance.
- 3 Motorcycles for special details, traffic functions (one motorcycle is vintage and is on display in the PD lobby and is used for special events only)
- 1 Marked SUV that serves as a crime scene vehicle
- 1 Unmarked vehicle utilized by the SBD parking control employees
- 1 Model A used for parades and other non-enforcement related purposes

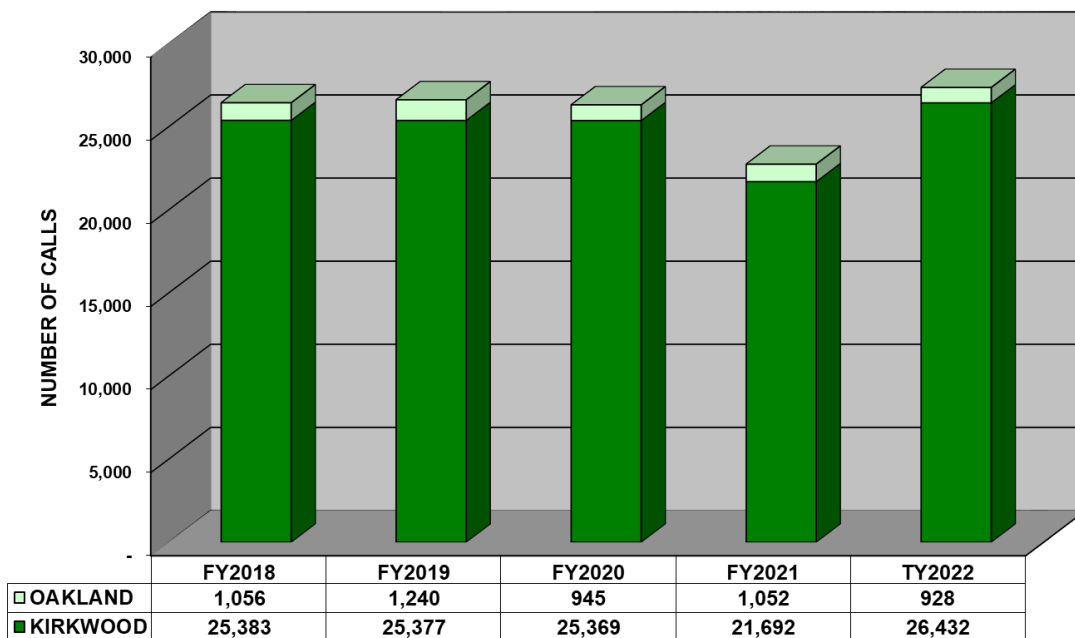
Police Department

- 1 Unmarked vehicle utilized by Code Enforcement employees
- 1 Unmarked vehicle used for auto theft investigations, provided by NICB.
- 1 Canine vehicle, a Dodge pickup truck donated by Glendale Chrysler.

CALLS FOR SERVICE

The Police Department contracts with the City of Oakland to provide 100% of its law enforcement needs. More than 95% of calls for service are within the City of Kirkwood, with the remaining calls for service being within the City of Oakland. Providing police services to the City of Oakland is not a burden on the Department and does not substantially impact the cost of service.

CALLS FOR SERVICE BY CITY



Officers perform patrols within the City of Oakland as a public safety service and to help the Police Department track service levels. Officers patrolling Oakland are still available for actual calls for service, so these documented Oakland patrols are not recorded in the “Calls For Service by City” table, and are identified below.

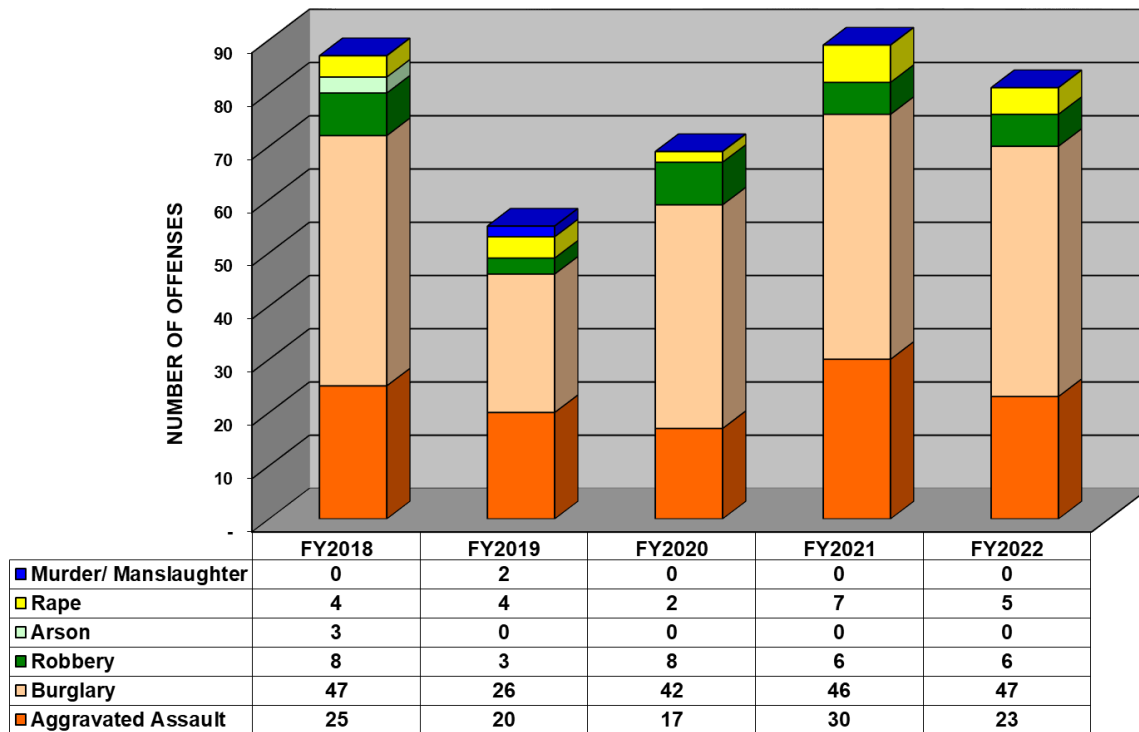
OAKLAND PATROLS

FY2018	938
FY2019	715
FY2020	628
FY2021	523
FY2022	645

Police Department

Officers also conducted dedicated traffic enforcement in Oakland, and in FY2022 this task was completed 225 times by Traffic Safety Officers.

UNIFORM CRIME REPORTING



The Uniform Crime Reporting system has been used nationally and reflects the information and statistics that the Federal government analyzes to determine crime trends in our country. Criminal activity is divided into Part 1 Crimes and Part 2 Crimes. While this system effectively evaluates serious offenses, it does not include all offenses. During FY2019/20, the Kirkwood Police Department joined other Missouri law enforcement agencies in utilizing the Missouri Incident Based Reporting System (MIBRS), which changed our method of reporting from being summary based to being incident based. Below is a summary chart to show some serious offenses across five fiscal years for Kirkwood and Oakland.

Police Department

In addition to the crimes noted above the department handles a wide variety of lesser criminal offenses and city ordinance violations, and many other calls for service types. The Department also responds to Fire Department calls in order to provide traffic control and security for the firefighters and citizens. An example of some of the frequent call types for Kirkwood and Oakland are included in the table below.

KIRKWOOD POLICE DEPARTMENT MISCELLANEOUS CALLS FOR SERVICE

<u>DESCRIPTION</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Disturbances	451	401	393	312	282
Alarms (non-fire)	1,283	1,097	1,201	961	1,097
Assist Fire Department	2,912	3,170	3,383	3182	3,393
Suspicious Person/Activity	820	767	868	620	667
Check the Welfare	549	580	599	586	602
Advisement of Rights	1,014	1,047	1,002	1,005	859
Panhandler	60	109	365	116	52
911 Hangup	1,137	1,387	1,463	1,814	2,191
911 Misdialed	1,025	1,057	1,087	1,123	2,132

CODE ENFORCEMENT

The Kirkwood Police Department handles all Code Enforcement complaints, and the Code Enforcement section is staffed by two full time employees. The Code Enforcement section is primarily responsible for investigating complaints regarding issues such as property maintenance, health and environmental concerns, signs, nuisances and some zoning issues. As a part of the investigative process, Code Enforcement employees work with property owners in an effort to abate nuisances, with the goal being property owner compliance. In FY2022, 1,523 complaints were handled.

ACCREDITATION

In early 2016, the Department began the process of accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA), an internationally recognized organization. This is an intensive process that encompasses the review of policies, practices, facilities and equipment to ensure consistent, professional service to citizens. The Department successfully participated in remote review of policies and on-site inspections by CALEA assessors in November 2018, and earned initial accreditation by CALEA May 4, 2019 in Huntsville, Alabama. In 2020, 2021 and 2022 the Department participated in remote policy and proof inspections by CALEA Compliance Service Members, as a part of a four-year cycle for re-accreditation. The Department continues to diligently work toward re-accreditation as we work through year four of the process. During FY2020/21, a new part-time position was created to administer grants and to

Police Department

assist the CALEA accreditation manager with ensuring compliance and obtaining proofs. We hope to achieve re-accreditation in 2023.

COMMUNITY CAMERA PROGRAM

In 2018, the Department began a “Community Camera Program,” which offers voluntary camera registration to residents who have surveillance systems. The purpose of the program is to help investigators when a serious crime occurs, so they know there may be relevant footage available nearby. As previously stated, participation in the program is completely voluntary, and residents who may have an interest can register at <https://kirkwoodmo.seamlessdocs.com/f/camerareg>. The effectiveness of this program will be evaluated on an ongoing basis.

FLOCK CAMERA PROGRAM

IN 2021 Lowes granted the City funds for the installation of three Flock cameras on the lot of Kirkwood Commons. These cameras are used to assist criminal investigations, including the locating of stolen and wanted vehicles.

OVERTIME

Overtime management is a challenge for first responder agencies nationwide because of the need to manage time and budget constraints, while still having enough personnel available to adequately respond to emergencies and conduct appropriate follow up duties. The Kirkwood Police Department’s overtime expenditures are affected both positively and negatively by the number and seriousness of crimes, serious inclement weather, minimum staffing levels, management efforts, availability of compensatory time, training requirements, employee retention and other variables not mentioned.

Supervisors place emphasis on achieving efficiencies of operation that help reduce overtime while not reducing the quality of service to the citizens. In addition, a collective bargaining agreement with officers was set in place early in 2018 that moved patrol officers from 8.5 hour shifts to 12 hour shifts daily, and Dispatchers moved to 12 hours shifts the year before. Just making these changes helped overtime management.

During FY2021/22, overtime expenses in Dispatch were considerably higher than in previous years, as added responsibilities outpaced the ability to hire and train new employees, and several employees left for employment elsewhere. Staffing shortages continue to be a challenge for dispatchers, and they have now become a challenge for police officers as well. Nationwide, Police Agencies are suffering shortages in these two key areas, and in order to provide necessary levels of service to citizens, overtime must be utilized to a greater extent than previously. The Department continues to seek ways to attract and retain quality employees.

Police Department

The figures below show the overtime spent over the last five fiscal years. Included within these totals are amounts reimbursed to the City for time officers spent working traffic safety and other grants, and reimbursed overtime expenses for the two detectives who are detached to DEA.

FISCAL YEAR	TOTAL OT	REIMBURSED GRANT OT	REIMBURSED DEA OT	UNREIMBURSED OT
FY2017-18	\$231,117	\$27,922	\$25,509	\$177,686
FY2018-19	\$150,201	\$34,101	\$42,042	\$74,058
FY2019-20	\$148,449	\$47,061	\$42,760	\$58,718
FY2020-21	\$98,662	\$21,587	\$38,787	\$38,288
FY2021-22	\$261,699	\$12,956	\$38,551	\$210,192

COMMUNITY SURVEY AND THE POLICE DEPARTMENT

This section of the budget narrative will discuss some areas of Police Department performance, and will try to examine the available information through a budgetary lens.

This is particularly challenging, because the easiest metric to use to gauge performance, revenue, is not a consideration at any point in Police Department operations. Largely, that leaves the examination to center on whether the Police Department is effectively using budgetary funds to carry out its functions, and whether those functions are in line with the goals of the City and needs of the citizens.

In the spring of 2021 the City of Kirkwood contracted with the ETC Institute to conduct a “City of Kirkwood Community Survey” of 882 residents, which resulted in a survey offering 95% confidence in an error rate of +/- 3.3%. Questions were asked of residents about services from many departments, including the Police Department.

A table of results provided by the City to the Police Department provided the following relevant data regarding “satisfaction ratings”:

Overall Quality of Police Protection

Kirkwood 86%, National Average 64%. Kirkwood 22% above

How Quickly Police Respond to Emergencies

Kirkwood 85%, National Average 65%. Kirkwood 20% above

Police Department

Overall Feeling of Safety in the City

Kirkwood 89%, National Average 75%. Kirkwood 14% above

Enforcement of Local Traffic Laws

Kirkwood 61%, National Average 60%. Kirkwood 1% above

Visibility of Police in Neighborhoods

Kirkwood 62%, National Average 62%. Same

Visibility of Police in Retail Areas

Kirkwood 59%, National Average 62%. Kirkwood 3% below

The data was mostly positive, but suggests there are three areas where uniformed Patrol and Traffic Safety officers can focus to improve services the citizens of Kirkwood view as needing improvement.

- 1) Visibility of police in neighborhoods
- 2) Visibility of police in retail areas
- 3) Enforcement of local traffic laws

All three of the areas listed are valid concerns from citizens. The first two involve visibility, which is very difficult to measure and is an area we always want to improve upon. Visible patrols occur when officers are not handling calls or are busy with some other activity (follow up investigations, traffic stops, etc). Fortunately, the Kirkwood Police Department maintains staffing levels so that during a shift an officer will typically still have some discretionary time that can be devoted to activities such as visible patrols.

The third citizen identified area is traffic enforcement, which we've been more directly addressing since the creation of our Traffic Safety Unit (TSU) in 2018. The creation of the TSU was made possible without the need to hire additional officers, when we restructured the Patrol Division into four platoons working 12 hour schedules. The TSU was formed primarily to help the Department address citizen traffic complaints, focus on traffic safety concerns and handle auto accidents. The TSU consists of three uniformed officers and one sergeant. Overall traffic enforcement was lower for the entire agency during the COVID pandemic, but the easing of the pandemic has caused a return to more normal operations, which has a positive effect on traffic enforcement efforts.

The TSU is tasked daily not only with traffic enforcement efforts in Kirkwood and Oakland, they also handle the majority of traffic accidents when they are on duty. The TSU's focus helps keep Patrol officers available for needs elsewhere, and allows more discretionary time for activities as described above. It is not known whether the increased enforcement efforts (both warnings and citations) have had an overall effect on traffic accidents, but it is worth noting that in a five-year snapshot below of accident investigations handled by the Kirkwood Police Department, the total was highest before the creation of the TSU,

Police Department

decreased during FY2017/18 and remained very steady until FY2020/21, when they declined sharply, most likely because of the COVID pandemic (808 investigated). Five year accident investigation totals:

<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
1,179	1,162	1,147	808	950

The daily actions of the TSU (directed enforcement, visibility during enforcement efforts, issuance of citations and warnings, etc.) certainly can only have a positive effect on these statistics, and the Department's TSU will continue to have a positive impact on traffic safety while being able to respond to citizen traffic concerns.

A second look at the accident investigation above, as maintained by the Missouri LETS reporting system, shows that the three TSU officers and their sergeant accounted for just under 50% of the 950 accidents investigated of the accident investigations in FY2021/22. That helped to free Patrol officers for other duties, and helped the agency maintain high standards of accident investigation.

SERVICE LEVELS AND SIMILAR DEPARTMENTS

The Kirkwood Police Department is a full service professional police agency that provides citizens with a high quality service that is community based and dedicated to protecting our citizens. The Department has 2.1 officers per 1,000 citizens, which is consistent with staffing among many other departments in St. Louis County.

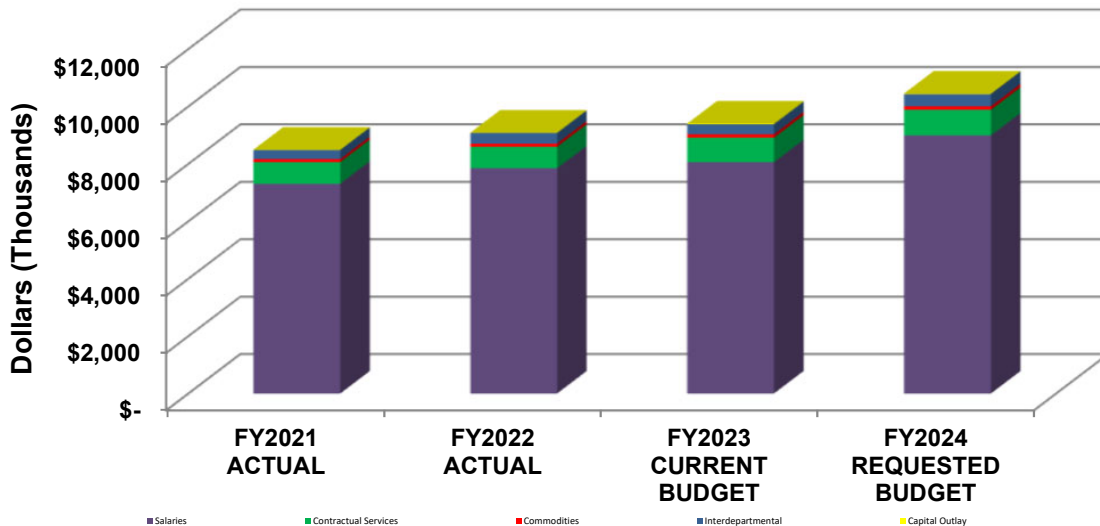
There are close to sixty police departments in St. Louis County providing a wide spectrum of services. Each department is molded by the type and quality of service a city desires to provide for its citizens, current financial situation, crime patterns, traffic patterns, parking needs, demographics, geography and many additional factors.

In addition to varying service philosophies and the other factors listed above, some cities have large increases to their daytime population, some outsource services such as dispatching to other agencies, and some do not include pension costs in their departmental operating budgets. These factors would impact the accuracy of directly comparing operating budgets with similar agencies. Even so, there can still be a benefit to reviewing budgets, crimes and other similar performance indicators, and the City of Kirkwood participates in the "STL Benchmark Cities Performance Measurement Initiative," in partnership with the East-West Gateway Council of Governments. The overall project consists of information regarding many types of services provided by participating local governments (including police services), and it is useful in areas where our agency and others who have submitted data operate similarly. We will continue to participate in this project and examine the data to determine if there are opportunities to improve our efficiency and our service levels to the public. Likewise, we will continue to review the Kirkwood Community survey to determine areas for adjustment and/or improvement of service.

**CITY OF KIRKWOOD, MISSOURI
POLICE OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	6,045,541	6,194,934	6,482,703	7,129,389
Part-time Salaries	100,692	205,268	174,150	178,000
Overtime	98,662	261,699	179,200	231,600
Clothing Allowance	8,100	8,340	9,360	9,360
Social Security	65,773	91,310	98,445	106,566
Medicare	15,382	21,381	23,040	24,142
Civilian Pension	64,613	67,889	128,825	97,758
Deferred Compensation	35,101	159,779	-	146,427
Subtotal Salaries	6,433,864	7,010,600	7,095,723	7,923,242
Other Benefits				
Health Insurance	841,585	798,200	922,346	1,028,132
Dental Insurance	26,611	29,943	30,625	31,966
Vision Insurance	5,372	5,695	5,822	6,115
Subtotal Other Benefits	873,568	833,838	958,793	1,066,213
Total Personnel Services	7,307,432	7,844,438	8,054,516	8,989,455
Contractual Services	753,859	749,898	852,083	891,113
Commodities	104,125	113,227	119,950	123,065
Capital Outlay	10,114	7,717	21,500	15,000
Interdepartmental Charges	319,045	370,214	354,040	431,711
TOTAL POLICE BUDGET	8,494,575	9,085,494	9,402,089	10,450,344

Police Budget Summary



CITY OF KIRKWOOD POLICE

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	101-02-050-051-000	510025	Overtime	\$9,500	\$ 11,500	\$ 2,000	21.05%
	Narrative:		This increase is based on anticipated need because of tasks required of assigned personnel.				
2	101-02-050-051-000	530015	Clothing	\$17,500	\$ 20,500	\$ 3,000	17.14%
	Narrative:		Uniforms are purchased from this account, turnover has caused hiring more than the usual number of new officers, and staff has increased by one. Inflation is expected to negatively impact the cost of uniforms as well.				
3	101-02-050-051-000	532005	Membership Dues	\$ 6,870	\$ 7,885	\$ 1,015	14.77%
	Narrative:		Memberships to some professional organizations have increased, and other memberships have been added as needed.				
4	101-02-050-051-000	533025	Grant Funds	\$ 13,000	\$ 15,000	\$ 2,000	15.38%
	Narrative:		This is the ballistic armor account, where replacement of vest prior to expiration is taken care of, and this account is increased to reflect anticipated expenditures.				
5	101-02-050-052-000	510030	Detective Overtime	\$56,500	\$ 65,000	\$ 8,500	15.04%
	Narrative:		This increase is based on anticipated need because of current use and salary increases. In addition, the Department request was reduced last fiscal year.				
6	101-02-050-053-000	510030	Field Operations Overtime	\$38,100	\$ 47,000	\$ 8,900	23.36%
	Narrative:		This increase is based on anticipated need because of current use, manpower shortages and salary increases. In addition, the Department request was reduced last fiscal year.				
7	101-02-050-054-000	510030	Traffic Safety Overtime	\$13,000	\$ 16,000	\$ 3,000	23.08%
	Narrative:		This increase is based on anticipated need because of current use and salary increases.				

CITY OF KIRKWOOD POLICE

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
8	101-02-050-055-000	510030	Support Services Overtime	\$60,000	\$ 90,000	\$ 30,000	50.00%
	<p>Narrative: This increase includes Dispatch, where manpower shortages have continued to be the primary cause of overtime usage. This increase is based on anticipated need because of current use and salary increases. We have taken positive hiring steps to mitigate the reliance on overtime, but must consider the current situation for budgeting purposes. In addition, the Department request was reduced last fiscal year.</p>						
9	101-02-050-055-000	522045	Radio Equipment Maintenance	\$11,164	\$ 15,664	\$ 4,500	40.31%
	<p>Narrative: More batteries have been purchased along with other necessary radio accessories (chargers, cords, etc), and the warranty period for the radio equipment has passed.</p>						
10	101-02-050-055-000	533055	Fuel/Lubricants	\$90,435	\$ 133,338	\$ 42,903	47.44%
	<p>Narrative: Fleet determines this amount based on projected use and fuel costs.</p>						
11	101-02-050-055-000	550020	Fleet Services	\$174,129	\$ 214,073	\$ 39,944	22.94%
	<p>Narrative: Fleet determines this amount based in part on previous costs.</p>						

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-02-050-051-000	510005	Wages Full Time Civilian	429,095	469,151	488,730	204,426	(284,304)	-58.17%		
101-02-050-051-000	510010	Wages Full Time PF	-	-	-	325,122	325,122	100.00%		
101-02-050-051-000	510025	Overtime Civilian	2,780	14,831	9,500	11,500	2,000	21.05%		
101-02-050-051-000	511005	Social Security Taxes	8,432	11,128	11,215	12,431	1,216	10.84%		
101-02-050-051-000	511010	Medicare Contributions	1,972	2,570	2,625	2,909	284	10.82%		
101-02-050-051-000	512005	Civilian Pension	8,385	10,480	17,530	13,290	(4,240)	-24.19%		
101-02-050-051-000	512015	Deferred Comp	5,486	9,675	-	10,595	10,595	100.00%		
101-02-050-051-000	513005	Health Insurance	69,300	57,555	63,721	82,208	18,487	29.01%		
101-02-050-051-000	513010	Dental Insurance	1,761	2,182	2,346	2,466	120	5.12%		
101-02-050-051-000	513015	Vision Insurance	390	435	468	492	24	5.13%		
101-02-050-051-000	520030	Legal	42,734	40,463	42,500	42,500	-	0.00%		
101-02-050-051-000	520040	Medical Examinations	22,183	19,104	32,500	27,500	(5,000)	-15.39%		
101-02-050-051-000	520075	Professional Services Other	71,323	63,592	95,274	100,149	4,875	5.12%		
101-02-050-051-000	525005	General Liability	90,776	97,764	100,000	110,000	10,000	10.00%		
101-02-050-051-000	525010	Work. Comp. Premium	237,080	233,540	249,120	261,580	12,460	5.00%		
101-02-050-051-000	526020	Printing	690	1,679	3,000	3,000	-	0.00%		
101-02-050-051-000	527005	Travel	5,063	11,452	12,600	13,400	800	6.35%		
101-02-050-051-000	530015	Clothing	20,093	20,110	17,500	20,500	3,000	17.14%		
101-02-050-051-000	530035	Food	387	1,844	1,300	1,600	300	23.08%		
101-02-050-051-000	531020	Natural Gas	752	980	1,900	1,700	(200)	-10.53%		
101-02-050-051-000	532005	Membership Dues	3,448	5,859	6,870	7,885	1,015	14.77%		
101-02-050-051-000	532010	Publications	-	672	500	500	-	0.00%		
101-02-050-051-000	533010	Community Services	1,053	2,887	5,000	3,500	(1,500)	-30.00%		
101-02-050-051-000	533025	Grant Funds	12,295	12,480	13,000	15,000	2,000	15.39%		
101-02-050-051-000	533060	Operating Supplies Other	23	3,120	3,250	3,250	-	0.00%		
101-02-050-051-000	550010	Electric Charges	75,723	74,495	82,176	77,000	(5,176)	-6.30%		
101-02-050-051-000	550025	Sanitation Charges	1,500	1,500	1,600	1,600	-	0.00%		
101-02-050-051-000	550030	Water Usage Charges	4,952	4,972	5,700	5,700	-	0.00%		
101-02-050-051-000	610020	Machinery & Equipment	10,114	7,717	21,500	15,000	(6,500)	-30.23%		
101-02-050-052-000	510010	Wages Full Time PF	1,439,007	1,503,144	1,456,290	1,746,133	289,843	19.90%		
101-02-050-052-000	510030	Overtime PF	41,340	63,863	56,500	65,000	8,500	15.04%		
101-02-050-052-000	510035	Clothing Allowance	8,100	8,340	9,360	9,360	-	0.00%		
101-02-050-052-000	512015	Deferred Comp	8,105	58,313	-	36,165	36,165	100.00%		
101-02-050-052-000	513005	Health Insurance	195,600	189,876	216,574	270,070	53,496	24.70%		
101-02-050-052-000	513010	Dental Insurance	6,219	7,151	7,429	8,220	791	10.65%		
101-02-050-052-000	513015	Vision Insurance	1,245	1,373	1,416	1,491	75	5.30%		
101-02-050-052-000	520075	Professional Services Other	10,065	11,146	10,770	10,770	-	0.00%		

Police

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
101-02-050-052-000	530030	Film & Media Processing	819	481	1,500	1,300	(200)	-13.33%
101-02-050-052-000	533030	Law Enforcement	5,531	4,654	5,030	5,230	200	3.98%
101-02-050-053-000	510010	Wages Full Time PF	2,768,702	2,685,873	2,793,512	2,998,287	204,775	7.33%
101-02-050-053-000	510030	Overtime PF	15,148	25,068	38,100	47,000	8,900	23.36%
101-02-050-053-000	512015	Deferred Comp	14,008	60,477	-	60,944	60,944	100.00%
101-02-050-053-000	513005	Health Insurance	400,440	357,653	412,856	455,108	42,252	10.23%
101-02-050-053-000	513010	Dental Insurance	11,491	11,963	12,512	13,060	548	4.38%
101-02-050-053-000	513015	Vision Insurance	2,174	2,235	2,364	2,561	197	8.33%
101-02-050-053-000	533030	Law Enforcement	48,315	46,163	46,600	45,800	(800)	-1.72%
101-02-050-054-000	510010	Wages Full Time PF	347,688	321,821	314,290	366,013	51,723	16.46%
101-02-050-054-000	510030	Overtime PF	11,972	23,010	13,000	16,000	3,000	23.08%
101-02-050-054-000	512015	Deferred Comp	1,954	6,754	-	7,583	7,583	100.00%
101-02-050-054-000	513005	Health Insurance	30,654	32,299	33,995	18,193	(15,802)	-46.48%
101-02-050-054-000	513010	Dental Insurance	1,326	1,437	1,476	822	(654)	-44.31%
101-02-050-054-000	513015	Vision Insurance	312	299	313	163	(150)	-47.92%
101-02-050-055-000	510005	Wages Full Time Civilian	950,318	1,100,769	1,313,251	1,104,390	(208,861)	-15.90%
101-02-050-055-000	510010	Wages Full Time PF	-	-	-	257,153	257,153	100.00%
101-02-050-055-000	510020	Wages Part Time	100,692	205,268	174,150	178,000	3,850	2.21%
101-02-050-055-000	510025	Overtime Civilian	27,039	133,655	60,000	90,000	30,000	50.00%
101-02-050-055-000	511005	Social Security Taxes	51,108	73,570	80,555	86,600	6,045	7.50%
101-02-050-055-000	511010	Medicare Contributions	11,952	17,265	18,850	19,469	619	3.28%
101-02-050-055-000	512005	Civilian Pension	49,282	50,780	100,250	76,018	(24,232)	-24.17%
101-02-050-055-000	512015	Deferred Comp	4,947	22,252	-	28,540	28,540	100.00%
101-02-050-055-000	513005	Health Insurance	126,700	141,136	174,636	177,410	2,774	1.59%
101-02-050-055-000	513010	Dental Insurance	5,111	6,430	6,080	6,576	496	8.16%
101-02-050-055-000	513015	Vision Insurance	1,094	1,196	1,103	1,242	139	12.60%
101-02-050-055-000	520065	Training	69,324	69,759	64,875	70,800	5,925	9.13%
101-02-050-055-000	520070	Tuition Reimbursement	5,144	4,000	11,000	8,000	(3,000)	-27.27%
101-02-050-055-000	522025	Equipment	28,866	12,973	23,680	25,700	2,020	8.53%
101-02-050-055-000	522045	Radio Equipment Maintenance	15,577	6,940	11,164	15,664	4,500	40.31%
101-02-050-055-000	522050	Rifle Range Maintenance	439	443	8,000	8,000	-	0.00%
101-02-050-055-000	522060	Telephone & Cellular	19,869	23,448	28,800	28,800	-	0.00%
101-02-050-055-000	522065	Vehicle Cleaning	80	4	1,600	1,600	-	0.00%
101-02-050-055-000	524005	Copy Machines	525	1,002	600	650	50	8.33%
101-02-050-055-000	524010	Criminal Information System	127,903	150,105	146,900	153,300	6,400	4.36%
101-02-050-055-000	530005	Office Supplies	9,742	12,128	14,500	14,000	(500)	-3.45%
101-02-050-055-000	530035	Food	83	356	1,000	1,000	-	0.00%

Police

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE			
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-02-050-055-000	530060	Postage	893	2,000	1,800	(200)	-10.00%			
101-02-050-055-000	533055	Fuel/Lubricants	54,846	90,435	133,338	42,903	47.44%			
101-02-050-055-000	550020	Fleet Services	182,024	174,129	214,073	39,944	22.94%			
101-02-050-056-000	510005	Wages Full Time Civilian	110,731	116,630	127,865	11,235	9.63%			
101-02-050-056-000	510025	Overtime Civilian	383	2,100	2,100	-	0.00%			
101-02-050-056-000	511005	Social Security Taxes	6,233	6,612	7,535	860	12.88%			
101-02-050-056-000	511010	Medicare Contributions	1,458	1,546	1,764	199	12.72%			
101-02-050-056-000	512005	Civilian Pension	6,946	6,629	8,450	(2,595)	-23.50%			
101-02-050-056-000	512015	Deferred Comp	601	2,308	2,600	2,600	100.00%			
101-02-050-056-000	513005	Health Insurance	18,891	19,681	25,143	4,579	22.27%			
101-02-050-056-000	513010	Dental Insurance	703	780	822	40	5.12%			
101-02-050-056-000	513015	Vision Insurance	157	157	166	8	5.06%			
101-02-050-056-000	520015	Derelict Structures	1,292	425	1,500	-	0.00%			
101-02-050-056-000	520075	Professional Services Other	3,496	568	4,700	-	0.00%			
101-02-050-056-000	522010	Building & Grounds	1,190	1,250	3,100	-	0.00%			
101-02-050-056-000	522060	Telephone & Cellular	240	241	400	-	0.00%			
101-02-050-056-000	535020	Write-off Bad Debt	600	600	-	-	0.00%			
POLICE DEPARTMENT			9,085,494	9,402,089	10,450,344	1,048,255	11.15%			
		8,494,575								

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City of Kirkwood Fire Department

Mission and Vision Statements

The mission of the Kirkwood Fire Department is to *Save Life and Property*. We complete this mission by providing excellent fire and injury prevention, emergency medical response, fire-based ambulance transport, fire suppression, public education, technical rescue, hazardous materials response, and severe weather emergency response and emergency preparedness services. We deliver efficient, effective all-hazards emergency services to our entire community in order to achieve the best possible life, property, and environmental safety protection. This commitment is intended to safeguard the general welfare and economy of the cities of Kirkwood and Oakland, and to protect and serve every resident and visitor in our community. Our attitude is “put the people first and never betray the trust they place in us.” It is a sworn duty and we take it seriously.



The Kirkwood Fire Department through teamwork, integrity, compassion, and community loyalty will strive to enhance the quality of life of Kirkwood citizens by providing professional excellence in safety and by meeting the evolving needs of the public. This will be accomplished by honorably providing a progressive, modern department that will maintain high levels of service, be proactive through risk reduction initiatives, and focus on the professional development and training of all personnel priority. We will move deliberately and with determination toward mastering our mission --- to “Save Life and Property.” First and foremost, these actions will result in a safe community; and secondly, in a safe, stable and consistent work environment where all members are respected, learn, grow and enjoy the job and each other.

City of Kirkwood Fire Department

Effectiveness - The Kirkwood Fire Department is effective in its mission to save life and property. Time is a critical factor with most calls for emergency service and will have a direct impact on the outcome of the incident. One measure of effectiveness is response time. It is imperative that a Fire Department unit arrive on the emergency scene quickly to control and stabilize the incident in order to minimize pain and suffering, improve patient outcomes, and stop the loss of life or property due to fire or other natural or manmade threats. Fire suppression, rescue, and emergency medical services (EMS) all require a timely response. With three fire stations strategically located in Kirkwood, our goal is to have the first unit on the scene within five minutes or less. In fiscal year from April 1, 2021 to March 31, 2022, the fire department achieved an average response time to all emergencies in Kirkwood and Oakland of 5 minutes 58 seconds. The statistics below indicate the fire department's effectiveness for the FY2021-22 period:

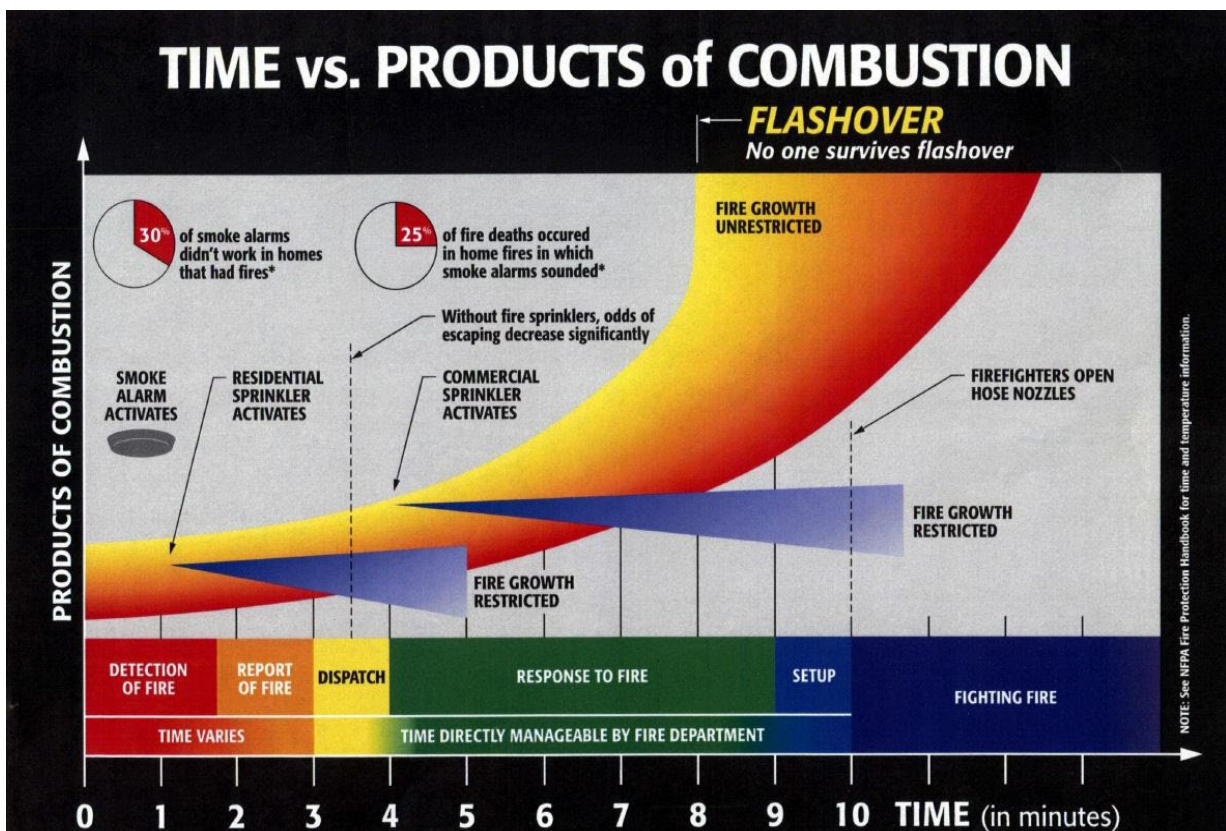
Estimated value of property/contents at risk: \$ 11,479,015

Percentage of property saved: 93.17%

Estimated value of property lost: \$784,737

Total fire injuries – 0

Total fire fatalities – 0



City of Kirkwood Fire Department

As the graphic above illustrates, response time is critical to controlling the development of fire and more importantly saving lives. Kirkwood has not had a fire related fatality in over 25 years and benefits from a very high percentage of property saved from fire. Our excellent fire prevention and public education efforts in schools and with senior citizen groups can be credited with some of this success. Once a structure fire has taken hold a great deal of the credit and success is due to funding provided by the City of Kirkwood to maintain an adequate number of well trained and properly equipped firefighters who can arrive at the fire scene to begin fire suppression activities in less than eight minutes, which is the approximate point in the fire's progression that all combustible materials in a room simultaneously ignite – a phenomenon known as “flashover.” At flashover room temperatures exceed 1200° F, a temperature that is fatal to any occupant, including a firefighter in full protective equipment.

Fire Suppression Service – Rapid Response Equals Low Property Loss -

The fire department provides excellent response time with three strategically located fire stations. As the graphic above illustrates, firefighters can prevent flashover and major fire damage with a response time of less than eight minutes. The fire department's average response time is 5 minutes 58 seconds.

FIRES IN KIRKWOOD/OAKLAND INVOLVING PROPERTY LOSS Annual Fire Frequency and Dollar Value at Risk

Fiscal Year	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Total Number of Fires	54	61	56	51	59
Property Value Saved	\$1,620,511	\$58,716,700	\$11,852,200	\$8,175,439	\$11,479,015
Property Value Lost	102,511	2,781,100	651,202	1,639,761	784,737
Percentage Saved	93.68%	95.47%	94.75%	83.29%	93.17%

The chart above shows the number of fires with property loss that occurred in the last five fiscal years. These are fires that left unchecked would have destroyed the entire building or affected property. This chart displays the insured value of property at risk from fire and more importantly the value of the property saved from the fires destruction. In the report period of 2021/22, the Fire Department responded to 59 fires threatening with approximately \$11.50 million in property value and saved over 93.17% of the property and contents. This reporting period included fires in commercial buildings that contributed to the high value of property at risk from fire.

Productivity – Listed below are statistics related to fire department productivity for the period of April 1, 2021 to March 31, 2022:

- Total emergency calls for service – 5,226
- Total apparatus (fire truck or ambulance) responses – 9124
- Average number emergency calls per day – 14.31
- Average apparatus responses per day – 24.99
- Total hours on incident response – 11,491

City of Kirkwood Fire Department

Total hours on training – 15,050
Total fire inspections completed – 102 (*down due to COVID restrictions*)
Total feet of fire hose tested – 21950
Total hydrants tested - 450
Total child car safety seats checked and installed –19 (*COVID restrictions*)

Other services provided: smoke detector and battery installations, public and school fire safety education, CPR and first aid training, fire extinguisher training, equipment and vehicle checks, station maintenance, and community event participation.

Staffing –The Fire Department currently has 55 uniformed personnel and one civilian secretary. Included in this total are 51 shift personnel, 1 Fire Marshal, and 3 Chief Officers. It is important to note that all of our members are cross-trained as Firefighters and Paramedics or Emergency Medical Technicians (EMT's). We are a fully integrated department and all personnel are cross-trained to manage fire, emergency medical, haz-mat or rescue incidents. (Please note that the Fire Marshal was added in FY 2020 after the function was split from the Assistant Chief's title). Listed below are the positions currently maintained in the Department:

1	Fire Chief
1	Assistant Fire Chief
1	Deputy Chief/ Chief Medical Officer
1	Fire Marshal
9	Captains – 3 per shift x 3 shifts
9	Engineers – 3 per shift x 3 shifts
31	Firefighter/Paramedics – 7 per shift x 3 shifts, plus 1 “float” medic
<u>2</u>	Firefighter/EMTs – 1 per shift x 3 shifts
55	Total Uniformed Personnel

**The Fire Department has added the position of Battalion Chief, adding three (3) Battalion Chiefs. This change did not go into effect until FY 2022/23.*

Firefighters Required To Combat a Structure Fire - Because fires and other emergencies escalate quickly, sometimes exponentially over time, firefighters must arrive rapidly and in sufficient numbers to control the emergency. A “rule of thumb” based on the rate of heat release (HRR in kilowatts) from an incipient fire in a room, suggests that the fire will double in size every thirty seconds. Please refer to previous graphic, *Time vs. Products of Combustion*.

The following chart lists the tasks that must be completed simultaneously to control a moderate risk structure fire similar to those commonly encountered in Kirkwood. The task list is based on National Fire Protection Association (NFPA) standards. This is the minimum number of firefighters for a routine 1st alarm residential structure fire. In order to deliver this number of firefighters to an emergency scene (based on normal staffing patterns in Kirkwood and

City of Kirkwood Fire Department

surrounding areas) the response will require three fire engines, one aerial ladder, two rescue ambulances, and a chief officer.

REPRESENTATIVE TASKS NECESSARY AT A MODERATE RISK STRUCTURE FIRE

<u>Task</u>	<u>Number of Firefighters</u>
Search and Rescue Team	2
Fire Attack Hose Line Team	2
Back Up Hose Line Team	2
Hose Line Support	2
Smoke/Heat Ventilation	2
Rapid Intervention Team	2
Pump Operator	1
Aerial Operator	1
Incident Commander	1
Total	15

The Kirkwood Fire Department operates three 24-hour shifts with a minimum required staffing of 15 firefighters per shift. The shift personnel work a 56 hour work week for a total of 2912 hours annually. The minimum staffing number must also account for vacation leave, sick and injury leave, military leave, etc. Overtime is required to maintain minimum staffing levels. Each of the three Chief Officers assumes the role of “Duty Officer” on a rotating weekly “24/7” schedule. Since the Chief Officers work a 40-hour week, they respond from home on all structure fires and serious incidents that occur outside of normal business hours. *Note: this practice will change in FY 2022/23 with the addition of the Battalion Chief position.* The Fire Department does not have sufficient numbers of personnel in routine daily staffing to perform all of the basic required tasks at a structure fire incident, so Automatic Mutual Aid from surrounding departments is required on all structure fire calls.

Apparatus and Staffing – Each piece of fire department apparatus (vehicle) is assigned a radio identification number. The number assigned is based on a standardized system utilized throughout St. Louis County. The first two digits indicate the City or District the unit is from. For example, 15 is Kirkwood and 14 is Glendale. The next number is the station that the unit is assigned to. For example, Unit 1535; the 3 indicates Station #3. The last number is the type of unit. For example, the 5 in 1535 means the unit is an aerial ladder/quint. So by looking at 1535, we know that it is an aerial ladder from Kirkwood’s Firehouse #3.

The first line apparatus operated by the fire department is listed below along with equipment carried and routine staffing levels:

- 1514 – Structural Firefighting Engine with a 1500 gallon per minute (gpm) pump, 900 gallons of tank water, a Compressed Air Foam (CAF) system, 30 gallons of Class A foam, and a light tower for night operations, and 7500 watt

City of Kirkwood Fire Department

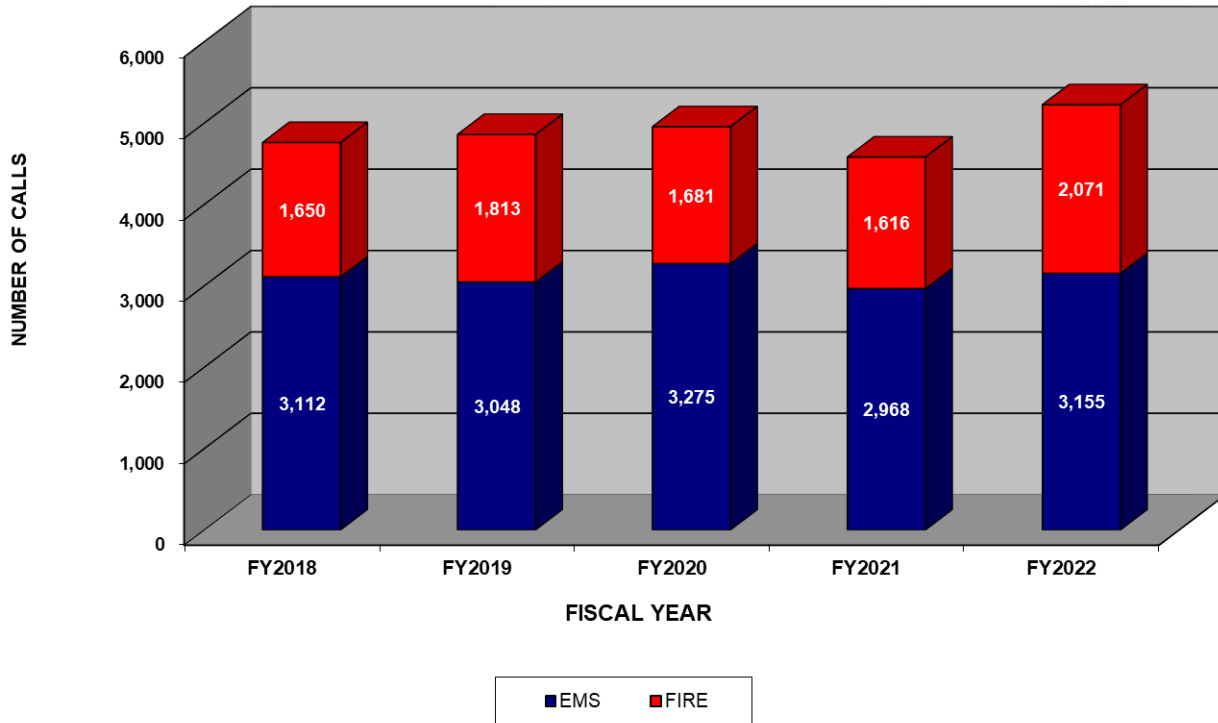
diesel generator, ALS equipment and a three person operating crew, purchased in 2018

- 1517 – Rescue Ambulance carries advanced life support (ALS) paramedic equipment and supplies, the two person operating crew treats and transports patients to area hospitals and performs firefighting duties on fire scenes, purchased in 2018.
- 1524 – Technical Rescue Engine with a 1500 gpm pump, 750 gallons of tank water, a Compressed Air Foam (CAF) system, 30 gallons of Class A foam, an air cascade system, hydraulic and pneumatic rescue equipment, and a light tower for night operations, a 10,500 watt hydraulic generator, ALS equipment and a three person operating crew, purchased in 2009.
- 1527 – Rescue Ambulance carries advanced life support paramedic equipment and supplies, the two person operating crew treats and transports patients to area hospitals and performs firefighting duties on fire scenes, purchased in 2016.
- 1535 - Aerial Ladder Tower with 100 foot aerial ladder and platform, 2000 gpm pump and 400 gallons of tank water, 121 feet of ground ladders, 10,000 watt hydraulic generator, ALS equipment and a three person operating crew, purchased in 2010.
- 1537 – Rescue Ambulance carries advanced life support paramedic equipment and supplies, the two person operating crew treats and transports patients to area hospitals and performs firefighting duties on fire scenes, purchased in 2015.

Number of Emergency Responses - The graph below shows a five-year history of the total emergency responses made by the Fire Department. These totals also include Fire and EMS responses to the City of Oakland. Kirkwood provides fire/EMS services to Oakland under a five-year contract that was renewed in July, 2019. There are no additional staffed positions required to provide this contract service to Oakland. The Fire Department will continue to explore possibilities for contracting fire or ambulance service to surrounding municipalities where opportunities for service improvement at revenue neutral or profit basis exist.

City of Kirkwood Fire Department

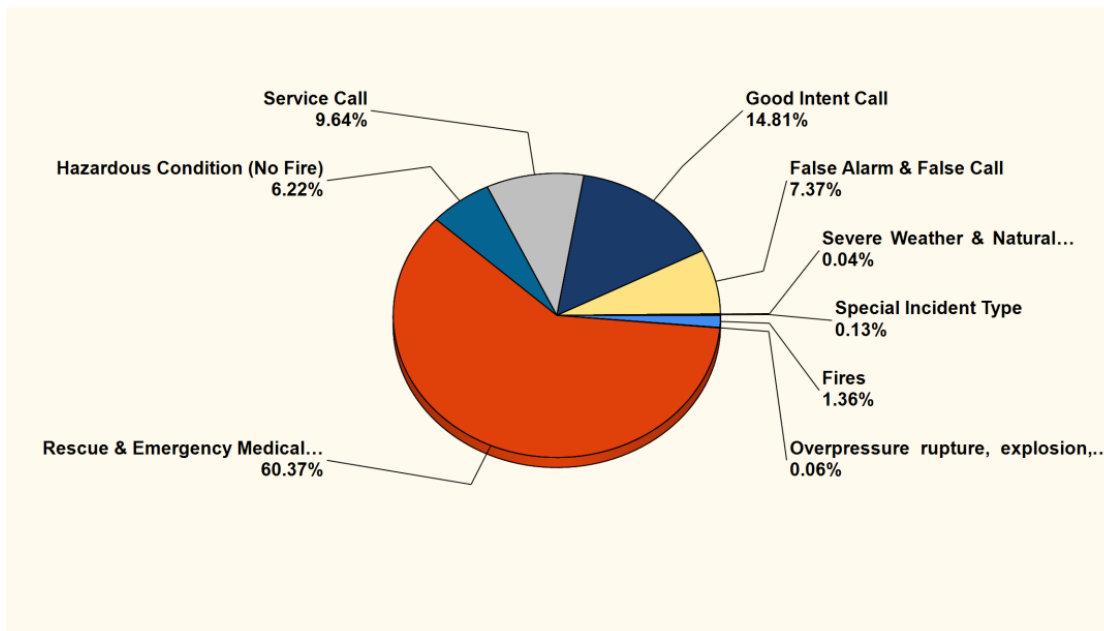
KIRKWOOD FIRE DEPARTMENT NUMBER OF CALLS BY TYPE



Types of Fire Calls - Fire Department calls for service fall into two broad categories, Fire Calls and Emergency Medical Service (EMS) calls. The chart below represents the number of calls in each classification. Emergency medical calls represent the largest category of emergency calls answered by the Fire Department. The remaining calls are classified as Fire Calls and are further divided into subcategories following guidelines established in the National Fire Incident Reporting System (NFIRS). The graph below shows six general categories that make up fire calls. The categories are: Structure Fires, Vehicle Fires, Other Fires, False Alarms, Hazardous Materials and Conditions, and Other Responses. False Alarms include fire alarm and smoke detector malfunctions, accidental activation, and carbon monoxide detector malfunction. Other Responses include items such as “smell of smoke”, fog or dust thought to be smoke, smoke or odor removal, and mutual aid assist to another department (this is for assistance with a fire, vehicle accident, or medical call in another jurisdiction). Hazardous Materials and Conditions calls include chemical spills, contractors rupturing a natural gas line, power lines down, and toxic conditions.

City of Kirkwood Fire Department

Kirkwood Fire Department Call by Category

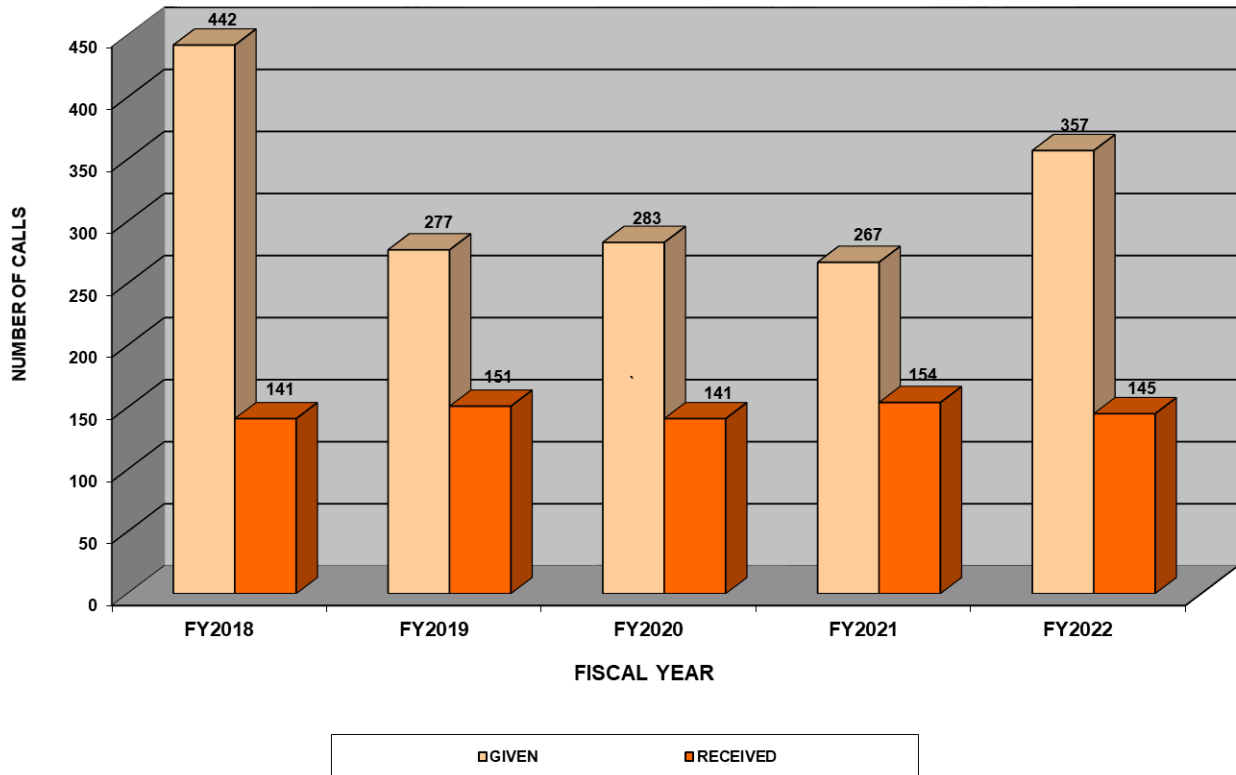


Overlapping Calls - Emergency calls (911) by their very nature cannot be scheduled and occur at any time. At times multiple emergency calls can stress the operations of any Fire Department. The fire mutual aid system in St. Louis County is designed to assist fire departments to provide coverage when they have greater than ordinary demand for fire and emergency medical services. During the FY21-22 reporting period there were 2146 overlapping calls; where a second, third, or fourth 911 emergency call was received for fire department assistance while one or more of our fire/EMS units were still committed to an earlier 911 emergency. This is an overlapping call rate of 41.06%

Mutual Aid Given and Received - The Kirkwood Fire Department assists neighboring fire departments when they need additional equipment and personnel to complete the required tasks at an emergency incident scene, or to fill in if they are unavailable due to a simultaneous call. Kirkwood receives assistance in return when needed. This assistance is known as “mutual aid” or “automatic aid”. All mutual aid data includes ambulance responses. The graph below presents this data. Kirkwood provided mutual aid assistance 357 times and received mutual aid assistance 145 times.

City of Kirkwood Fire Department

CITY OF KIRKWOOD FIRE DEPARTMENT MUTUAL AID GIVEN AND RECEIVED

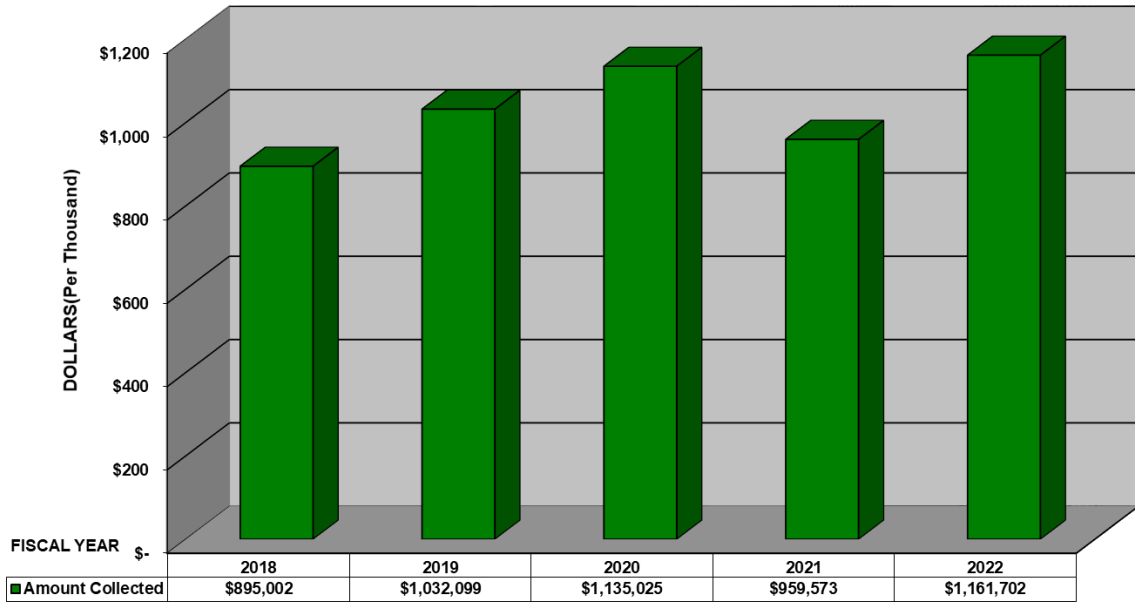


Ambulance Service – On June 1, 2003, the Fire Department added ambulance transportation to the list of services it provides to the citizens of Kirkwood and Oakland. The addition of ambulance service allows Kirkwood to control the quality of this vital component of public safety. Ambulance transport is provided under a “fee-for-service” arrangement. In most cases, medical insurance provides the majority of payment for a patient’s ambulance service bill. Patients are only responsible for any remaining insurance co-pay. Since the Fire Department has always provided emergency medical care, the ambulance service now provides a mechanism to bill and recover a substantial part of the cost associated with this service.

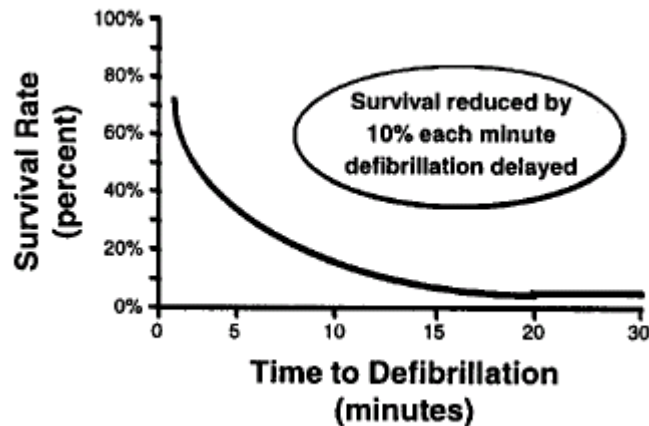
Ambulance fee receipts for Fiscal Year 2021-22 were \$1,161,701 based on financial information provided by the Kirkwood Finance Department. Since the inception fire based ambulance service in June 2003, through March 31, 2022, the ambulance service has resulted in \$14,143,834 in service fees collected and placed in the Kirkwood General Fund. More importantly, the ambulance service is under the direct control of the City of Kirkwood through the Fire Department and provides the highest quality emergency medical care to the Kirkwood and Oakland communities.

City of Kirkwood Fire Department

CITY OF KIRKWOOD FIRE DEPARTMENT AMBULANCE COLLECTIONS



Ambulance Service – Good Response Times -The Fire Department provides rapid response times and quality on-scene care for our patients. There are two important time benchmarks for Ambulance response: the “Chain of Survival” standard developed by the American Heart Association, and the “Golden Hour” for trauma patient survival established in Pre-Hospital Trauma Life Support.



The chain of survival states that basic life support (CPR with defibrillation) should be available to the victim of a cardiac arrest within 4 minutes of the event, and

City of Kirkwood Fire Department

advanced life support (paramedic service) should be available within 8 minutes or less to achieve a positive patient outcome. A patient is classified as “clinically dead” the instant the pulse and breathing stop, but “clinical death” can be reversed with rapid, skilled medical treatment. The human brain cannot be deprived of oxygen carrying blood for more than 4-6 minutes before brain damage begins and 6-10 minutes before brain death occurs. This is the point of “biological death.”

The Kirkwood Fire Department responded to 28 “sudden death” cardiac arrests between April 1, 2021 and March 31, 2022. A cardiac arrest is a condition where the patient has no pulse, has stopped breathing, and is therefore clinically dead. A clinical save is the return of spontaneous cardiac circulation. Kirkwood achieved a 43% return of spontaneous circulation (ROSC) clinical save percentage where resuscitation efforts were initiated. A CARES Summary REPORT UTSTEIN indicates a national overall clinical save ROSC rate of 9.2% for 2021.

We continue to strive for higher success rates by following evolving medical best practices and increasing public CPR training and public access AED placement. On the occasions where death occurs outside of the hospital, the dignity of the patient is of utmost importance to the emergency responders. Caring, compassionate Fire Department paramedics make a significant difference in the emotional well-being of the surviving family and friends. We place great emphasis on supporting the family members during this period of shock and sudden loss.

The “Golden Hour” concept states that critical patients must arrive at an appropriate Trauma Care Hospital within 60 minutes from the time of the injury so that surgical intervention can repair damaged organs and tissues to provide the best chance for survival. Early arrival of emergency medical care is paramount to successful resuscitation and positive patient outcomes.

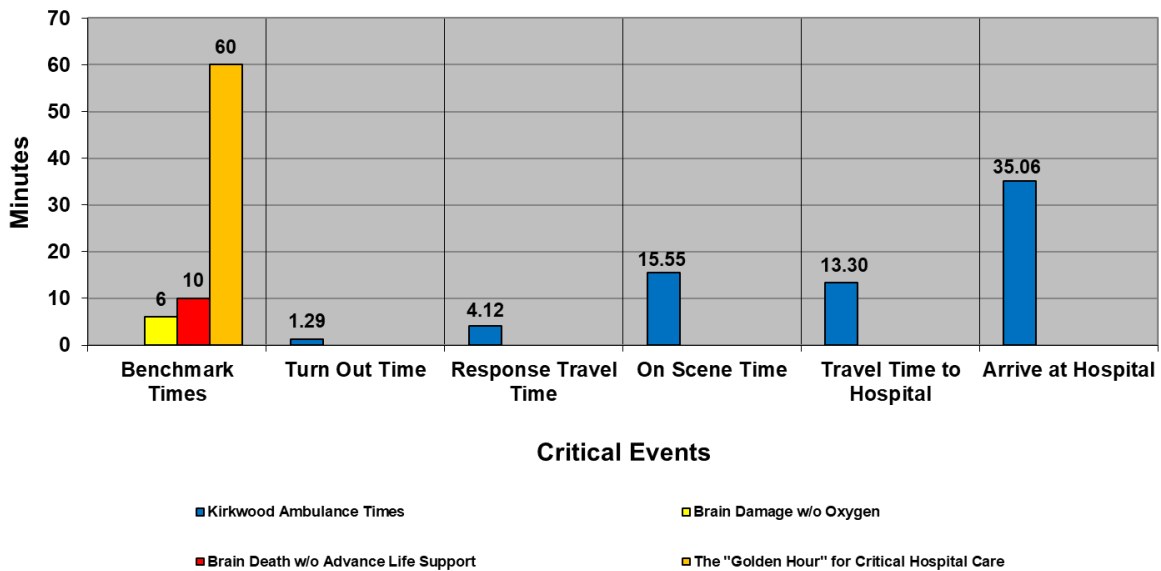
The Fire Department has very good ambulance response times. The average response time for a Kirkwood Fire Department Ambulance is 5 min: 41 seconds as shown in the chart and graph below. Ambulances are often dispatched to a call when returning from the hospital, resulting in a slightly longer average response time. In these instances, the closest paramedic staffed fire truck is dispatched simultaneously providing the fastest method of getting advanced medical care to the patient prior to arrival of the ambulance. The average total time from dispatch to arrival at a hospital is approximately 35:06 seconds. Both times beat the nationally accepted benchmark times and are well within the “Golden Hour” time limit for trauma patients. The “Total Time” (not included on the chart) is the average amount of time that an ambulance is out-of-service for one ambulance trip, from dispatch until the unit is back in-service in the City. That average time is 51 minutes and 15 seconds.

City of Kirkwood Fire Department

FY2021-22 AVERAGE AMBULANCE RESPONSE TIMES – Continuous Clock Time, Dispatch to Hospital

Turn Out Time	Response Travel Time	On Scene Time	Travel Time to Hospital	Arrive at Hospital
1min:29sec	4min:12sec	15min:55sec	13min:30sec	35min:06sec

ELAPSED TIME - AMBULANCE DISPATCH TO ARRIVAL AT HOSPITAL



During this period of time, the Fire Department responded to 3222 patient contacts, and transported 2224 of those patients to area hospitals. This equates to a transport rate of 69% of all calls for emergency medical care. The remaining patients refuse transportation after paramedic personnel render initial on-scene care, or refuse care entirely when paramedics arrive on the scene.

Glendale Contractual Agreements - The Fire Department has committed to regional consortia and has attempted to improve the economies of scale for the department and for fire service delivery in the region. In 2021 the City of Kirkwood entered into an agreement with the City of Glendale to provide management for the Fire Department. In addition to the management agreement, the City also contracted ambulance transport services and dispatch for Glendale.

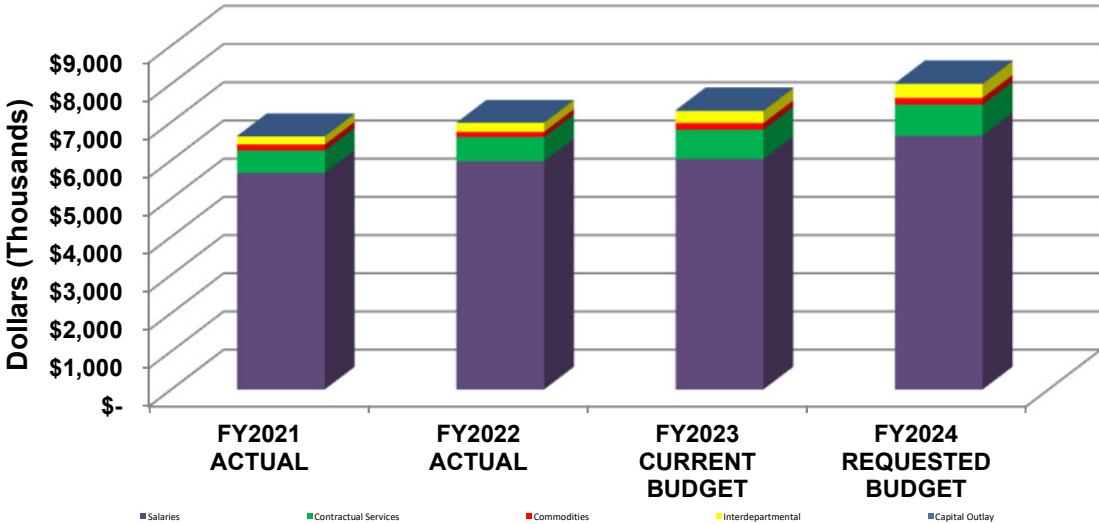
City of Kirkwood Fire Department

The current agreement for ambulance transport for Glendale stipulates a “response time” benchmark of the first arriving definitive care unit to be on scene 75% of the time within 9 minutes. This benchmark is currently being exceeded by the rate of 87%. The total number of EMS incidents in Glendale during from April 1, 2021 to March 31, 2022 was 226. The “average rolling response time” was 6:00. The transport rate was 96%, compared to a national average of 70%.

**CITY OF KIRKWOOD, MISSOURI
FIRE OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	4,751,576	4,888,692	5,016,585	5,409,380
Overtime	216,905	293,587	250,100	250,100
Licensing Pay	74,004	85,591	125,716	98,544
Social Security	3,629	3,564	3,380	3,760
Medicare	850	834	795	880
Civilian Pension	3,640	3,367	5,290	4,020
Deferred Compensation	26,590	101,477	-	114,425
Subtotal Salaries	5,077,194	5,377,112	5,401,866	5,881,109
Other Benefits				
Health Insurance	571,684	574,517	607,070	733,201
Dental Insurance	19,227	21,317	21,700	22,605
Vision Insurance	4,053	4,090	4,620	4,387
Subtotal Other Benefits	594,964	599,924	633,390	760,193
Total Personnel Services	5,672,158	5,977,036	6,035,256	6,641,302
Contractual Services	582,979	631,611	770,001	816,675
Commodities	156,525	134,710	167,075	176,255
Capital Outlay	9,201	3,764	21,000	18,000
Interdepartmental Charges	213,494	236,394	318,158	364,330
TOTAL FIRE BUDGET	6,634,357	6,983,515	7,311,490	8,016,562

Fire Budget Summary



CITY OF KIRKWOOD FIRE

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	101-03-060-061-000	531020	Natural Gas	\$6,600	\$ 8,580	\$ 1,980	30.00%
	Narrative:		This increase reflects anticipated increases in natural gas prices for three fire stations.				
2	101-03-060-061-000	532005	Membership Dues	\$6,285	\$ 7,565	\$ 1,280	20.37%
	Narrative:		This increase reflects increased membership dues associated with the new Battalion Chiefs.				
3	101-03-060-061-000	532005	Fuel/Lubricants	\$ 58,806	\$ 90,828	\$ 32,022	54.45%
	Narrative:		This increase reflects an expected increase in fuel prices.				
4	101-03-060-061-000	550010	Electric Charges	\$ 50,000	\$ 65,000	\$ 15,000	30.00%
	Narrative:		This increase reflects anticipated increases in electric prices for three fire stations.				
5	101-03-060-062-000	510040	Licensing Pay	\$122,548	\$ 95,376	\$ (27,172)	-22.17%
	Narrative:		This decrease reflects a decrease in the amount of paramedic license renewals for this year.				
6	101-03-060-062-000	520075	Professional Services Other	\$23,500	\$ 39,850	\$ 16,350	69.57%
	Narrative:		This increase reflects increased pricing in service contracts and new hire testing additions.				
7	101-03-060-062-000	533010	Community Services	\$7,800	\$ 3,700	\$ (4,100)	-52.56%
	Narrative:		This decrease reflects the discontinuance of a community project.				

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
101-03-060-061-000	510005	Wages Full Time Civilian	57,172	57,894	59,895	61,836	1,941	3.24%
101-03-060-061-000	510010	Wages Full Time PF	467,349	480,598	487,855	537,097	49,242	10.09%
101-03-060-061-000	510025	Overtime Civilian	23	81	100	100	-	0.00%
101-03-060-061-000	510040	Licensing Pay	3,168	-	3,168	3,168	-	0.00%
101-03-060-061-000	511005	Social Security Taxes	3,629	3,564	3,380	3,760	380	11.24%
101-03-060-061-000	511010	Medicare Contributions	850	834	795	880	85	10.69%
101-03-060-061-000	512005	Civilian Pension	3,640	3,367	5,290	4,020	(1,270)	-24.01%
101-03-060-061-000	512015	Deferred Comp	2,897	10,720	-	10,755	10,755	100.00%
101-03-060-061-000	513005	Health Insurance	38,650	39,685	41,485	47,856	6,371	15.36%
101-03-060-061-000	513010	Dental Insurance	1,757	1,951	1,980	1,644	(336)	-16.97%
101-03-060-061-000	513015	Vision Insurance	391	391	420	329	(91)	-21.67%
101-03-060-061-000	520030	Legal	1,523	1,809	3,000	3,000	-	0.00%
101-03-060-061-000	520040	Medical Examinations	17,590	18,945	25,750	25,295	(455)	-1.77%
101-03-060-061-000	520065	Training	37,715	30,095	43,800	45,725	1,925	4.40%
101-03-060-061-000	522010	Building & Grounds	7,811	8,899	10,600	9,000	(1,600)	-15.09%
101-03-060-061-000	520075	Professional Services Other	145,693	198,330	195,031	203,400	8,369	4.29%
101-03-060-061-000	522025	Equipment Maintenance	2,248	1,579	1,000	1,000	-	0.00%
101-03-060-061-000	522060	Telephone & Cellular	5,107	5,425	5,200	5,425	225	4.33%
101-03-060-061-000	525005	General Liability	62,844	64,194	74,000	81,400	7,400	10.00%
101-03-060-061-000	525010	Work. Comp. Premium	233,541	247,700	326,970	343,330	16,360	5.00%
101-03-060-061-000	526020	Printing	337	498	500	-	(500)	-100.00%
101-03-060-061-000	527005	Travel	114	3,869	8,000	8,000	-	0.00%
101-03-060-061-000	530005	Office Supplies	2,790	3,671	3,800	3,800	-	0.00%
101-03-060-061-000	530040	Janitorial Supplies	6,173	4,931	6,100	6,650	550	9.02%
101-03-060-061-000	530060	Postage	49	146	100	100	-	0.00%
101-03-060-061-000	531020	Natural Gas	6,315	7,002	6,600	8,580	1,980	30.00%
101-03-060-061-000	532005	Membership Dues	6,056	3,520	6,285	7,565	1,280	20.37%
101-03-060-061-000	532010	Publications	1,974	3,152	4,465	3,600	(865)	-19.37%
101-03-060-061-000	533055	Fuel/Lubricants	36,930	63,085	58,806	90,828	32,022	54.45%
101-03-060-061-000	550020	Fleet Services	121,465	119,236	199,984	198,384	(1,600)	-0.80%
101-03-060-061-000	550010	Electric Charges	46,105	44,835	50,000	65,000	15,000	30.00%
101-03-060-061-000	550030	Water Usage Charges	5,826	6,070	6,200	6,950	750	12.10%
101-03-060-061-000	550025	Sanitation Charges	3,168	3,168	3,168	3,168	-	0.00%
101-03-060-061-000	610020	Small Capital Equipment & Machinery	437	648	1,000	1,000	-	0.00%
101-03-060-061-000	610040	Small Capital Health/Exercise	6,210	1,927	8,500	7,000	(1,500)	-17.65%
101-03-060-061-000	610060	Office Furniture and Equipment	1,416	204	10,000	8,500	(1,500)	-15.00%
101-03-060-062-000	510010	Wages Full Time PF	4,227,055	4,350,200	4,468,835	4,810,447	341,612	7.64%

Fire

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-03-060-062-000	510030	Overtime PF	216,882	293,506	250,000	250,000	-	0.00%		
101-03-060-062-000	510040	Licensing Pay	70,836	85,591	122,548	95,376	(27,172)	-22.17%		
101-03-060-062-000	510030	Deferred Comp	23,693	90,757	-	103,670	103,670	100.00%		
101-03-060-062-000	513005	Health Insurance	533,034	534,832	565,585	685,345	119,760	21.18%		
101-03-060-062-000	513010	Dental Insurance	17,470	19,366	19,720	20,961	1,241	6.29%		
101-03-060-062-000	513015	Vision Insurance	3,662	3,699	4,200	4,058	(142)	-3.38%		
101-03-060-062-000	520075	Professional Services Other	23,841	19,566	23,500	39,850	16,350	69.57%		
101-03-060-062-000	522025	Equipment Maintenance	21,652	19,003	30,900	29,500	(1,400)	-4.53%		
101-03-060-062-000	522035	Laundry, Towels, etc	-	-	150	150	-	0.00%		
101-03-060-062-000	522045	Radio Equipment Maintenance	22,963	11,699	21,600	21,600	-	0.00%		
101-03-060-062-000	530015	Clothing	35,651	34,605	43,250	46,000	2,750	6.36%		
101-03-060-062-000	530035	Food	422	804	975	975	-	0.00%		
101-03-060-062-000	533010	Community Services	6,053	5,482	7,800	3,700	(4,100)	-52.56%		
101-03-060-062-000	533070	Safety Equipment	91,042	71,397	87,700	95,285	7,585	8.65%		
101-03-060-062-000	610020	Small Capital Equipment & Machinery	1,138	985	1,500	1,500	-	0.00%		
FIRE DEPARTMENT			6,634,357	6,983,515	7,311,490	8,016,562	705,072	9.64%		

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Public Services - Engineering/Forestry

Mission Statement

- To provide engineering services, project management, and contract administration for all public improvements from conception to completion.
- To ensure City standards are met and are consistent across the city with work within the right of way performed by private land developers and utilities.
- To provide the City's Staff, Council, Boards, and Commissions with engineering and forestry support and information.
- To ensure a safe and aesthetically pleasing streetscape through maintenance of right-of-way trees and public grounds.
- To preserve, maintain, and introduce new tree canopy within the City of Kirkwood.

General Description

The Engineering/Forestry Divisions are responsible for planning, management, and administration for City-related projects including public and Council inquiries, budgeting, planning, estimating, and preparing specifications, plans, and bid documents; inspecting and contract administration for capital projects; and inspection of improvements in new developments (subdivisions and commercial sites) for compliance with City codes; review and issuance of permits and inspections for driveways, grading, and storm water BMP's; continued maintenance of the City's street inventory; inspection of street excavations; administration of the City's Sidewalk Program; and review of site plans for new construction.

This office provides staff liaison support to the Planning and Development Department in new developments and provides administration and enforcement of engineering conditions including maintenance of performance guarantees. This office also meets with petitioners and the general public regarding proposed land developments; and coordinating activities with the public, other City departments, and other government agencies.

The City Forester working within the Engineering Division is responsible for the management of City trees within the public rights of way and planning for the overall health of the urban forest. City Forester duties include responding to public, staff, Council inquiries, working with the Kirkwood Urban Forestry Commission, budgeting, planning, estimating, and preparing specifications, plans, and bid documents; inspection and contract administration of forestry projects; inspection of landscape improvements in new developments (subdivisions and commercial sites) for compliance with City codes and special Planning and Zoning conditions;

Public Services - Engineering/Forestry

inspection of right of way tree maintenance; continued maintenance of the City's street tree inventory; inspection of street tree pruning; development and administration of invasive pest management strategies; and review of tree protection plans for new construction.

The Engineering Division has identified the following key indicators: staffing levels, contract administration of capital improvement projects including both locally funded and federally funded projects, hazardous sidewalk replacement program, and City Forestry activities.

Staffing – The Engineering/Planning Office has a staff of 5.33 full time employees. The positions of City Planner and Assistant City Planner were removed in FY21 as the Department of Planning and Development Services was removed from Engineering/Forestry. In FY19, the Engineering Technician was replaced with a Project Engineer.

POSITION	FY19	FY20	FY21	FY22	FY23
Public Services Director	0.33	0.33	0.33	0.33	0.33
City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	-	-	-
Assistant City Planner	1.00	1.00	-	-	-
City Forester	1.00	1.00	1.00	1.00	1.00
Engineering Technician	-	-	-	-	-
Project Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL	7.33	7.33	5.33	5.33	5.33

Inspections of Public Improvements by Private Land Developers

The Engineering Office along with the Planning and Development Services administers performance guarantees, including construction inspections, for private developments to ensure compliance to City construction standards.

Capital Projects (Public)

The Engineering Department is continuing the implementation of the Street Restoration Program. The FY24 capital budget reflects funds that will be allocated for projects that will consist of asphalt milling and overlays, ultra-thin bonded asphalt wearing surfaces (UBAWS), micro-surfacing and concrete slab replacement.

Public Services - Engineering/Forestry

Engineering will also be managing projects funded from grants received through EWGCG or MoDOT. The first project is for repaving and pedestrian improvements on Geyer Rd., from Adams Ave. to Big Bend Ave. The second and third project are pedestrian and aesthetic enhancements to a planned MoDOT project to resurface Manchester Road. Phase 1 is east of Kirkwood Road and Phase 2 is west of Kirkwood Road. Phase 2 was awarded a 50/50 cost share program through MoDOT in FY20. Another federal aid project to reconstruct the pavement and sidewalks along W. Essex Ave between Kirkwood Road and Geyer Road has begun design in FY22. E. Essex is a joint project with the City of Glendale to add a sidewalk and paving from the East City Limits to Dickson. The Kirkwood Road project from Swan to Adams grant project includes new paving, curb ramps, new sidewalks and pedestrian enhancements including a pedestrian hybrid beacon near Washington Avenue. The Lindeman grant project includes new paving, curb ramps, pedestrian crossings with rectangular rapid flashing beacons. The Engineering Department also submitted a grant application and was awarded a grant for the Historic Kirkwood Train Station Restoration. In 2021, the city was awarded two additional grants on S Kirkwood Road and Clay Avenue. The Engineering Department will be diligent in the administration of these federally funded projects which may exceed \$33 million in project cost. The City has received grants through East West Gateway Council of Governments and MoDOT for the design and construction of these projects covered under the MoDOT Cost Share, TAP, CMAQ and STP programs.

The Engineering Department will continue the implementation of the Sidewalk Program. This program includes repairs of hazardous sidewalk reported by residents and provides for implementation of the Kirkwood Pedestrian and Bicycle Plan. The Sidewalk Improvement Program will also need to fund the modifications identified in the plan in future years.

The Engineering Department continued implementation of bicycle routes identified in the Kirkwood Pedestrian and Bicycle Plan through striping. Engineering completed the design of a bike route signage and wayfinding project to enhance the usability of the bike network.

The Engineering Department prepares specifications, drawings, bid documents; performs contract administration, including field inspections for City Capital Projects. The total value of the public projects is shown below. These projects include, concrete street reconstructions, contracted asphalt projects and several design projects.

Public Services - Engineering/Forestry

**CITY OF KIRKWOOD
PUBLIC SERVICES ENGINEERING
TOTAL CAPITAL PROJECTS**

FISCAL YEAR	TOTAL COST	NUMBER OF PROJECTS
FY18*	\$2,482,257	19
FY19*	\$2,018,014	22
FY 20*	\$2,454,071	14
FY 21*	\$2,951,182	9
FY 22*	\$2,741,746.98	11

* Does not include federal and state aid projects

Street Replacement and Preservation

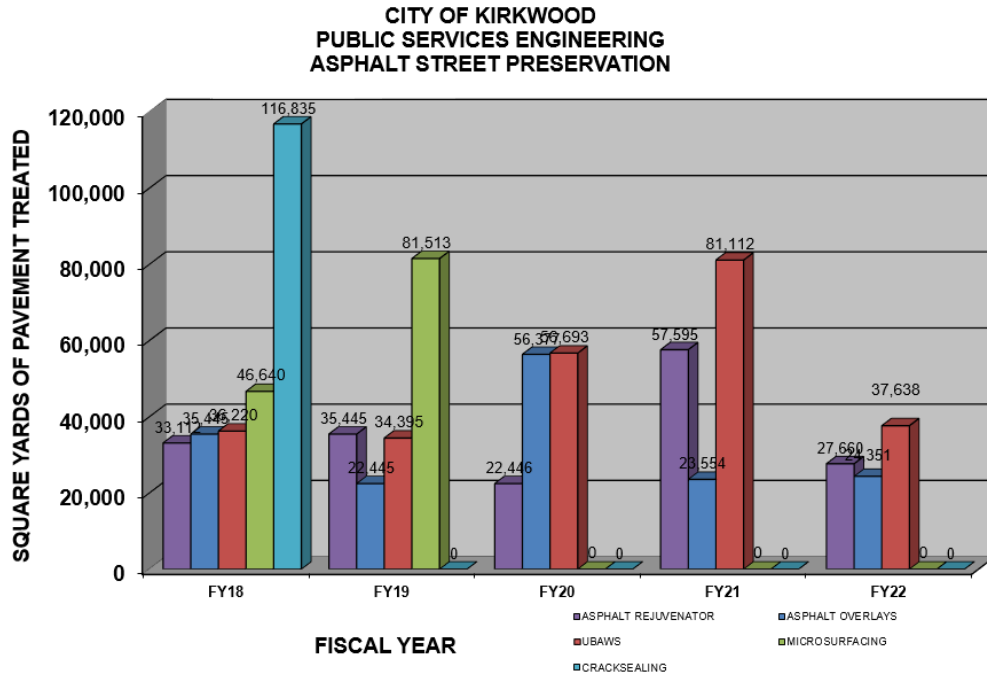
The primary capital improvement work in the last five years has been street replacement and pavement preservation projects. There are 74 lane miles of concrete streets and 174 lane miles of asphalt or asphalt overlay streets. The Engineering Department continued street replacements and the pavement preservation program in FY22. The maintenance techniques used to maintain our streets will include a combination of ultrathin bonded asphalt wearing surface (UBAWS) overlays, mill & structural overlays, joint repairs, slab replacements and complete reconstruction.

**CITY OF KIRKWOOD
PUBLIC WORKS ENGINEERING
ASPHALT STREET PRESERVATION**

FISCAL YEAR	ASPHALT OVERLAYS			UBAWS			MICROSURFACING		
	COST	SQUARE YARDS	COST/ SQ YD	COST	SQUARE YARDS	COST/ SQ YD	COST	SQUARE YARDS	COST/ SQ YD
FY18	\$721,022	35,445	\$20.34	\$322,205	36,220	\$8.90	\$196,866	46,640	\$4.22
FY19	\$346,606	22,445	\$15.44	\$192,628	34,395	\$5.60	\$326,552	81,513	\$4.01
FY20	\$799,185	56,377	\$14.18	\$436,812	56,693	\$7.70	\$0	0	\$0.00
FY21	\$370,240	23,554	\$15.72	\$992,004	81,112	\$12.23	\$0	0	\$0.00
FY22	\$403,466	24,351	\$16.57	\$589,359	37,638	\$15.66	\$0	0	\$0.00
TOTAL	\$2,640,519	162,172	\$16.28	\$2,533,007	246,058	\$10.29	\$523,418	128,153	\$4.08

FISCAL YEAR	ASPHALT REJUVENATOR			CRACKSEALING		
	COST	SQUARE YARDS	COST/ SQ YD	COST	SQUARE YARDS	COST/ SQ YD
FY18	\$26,521	33,112	\$0.80	\$35,324	116,835	\$0.30
FY19	\$27,101	35,445	\$0.76	\$0	0	\$0.00
FY20	\$20,426	22,446	\$0.91	\$0	0	\$0.00
FY21	\$52,867	57,595	\$0.92	\$0	0	\$0.00
FY22	\$26,277	27,660	\$0.95	\$0	0	\$0.00
TOTAL	\$153,193	176,258	\$0.87	\$35,324	116,835	\$0.30

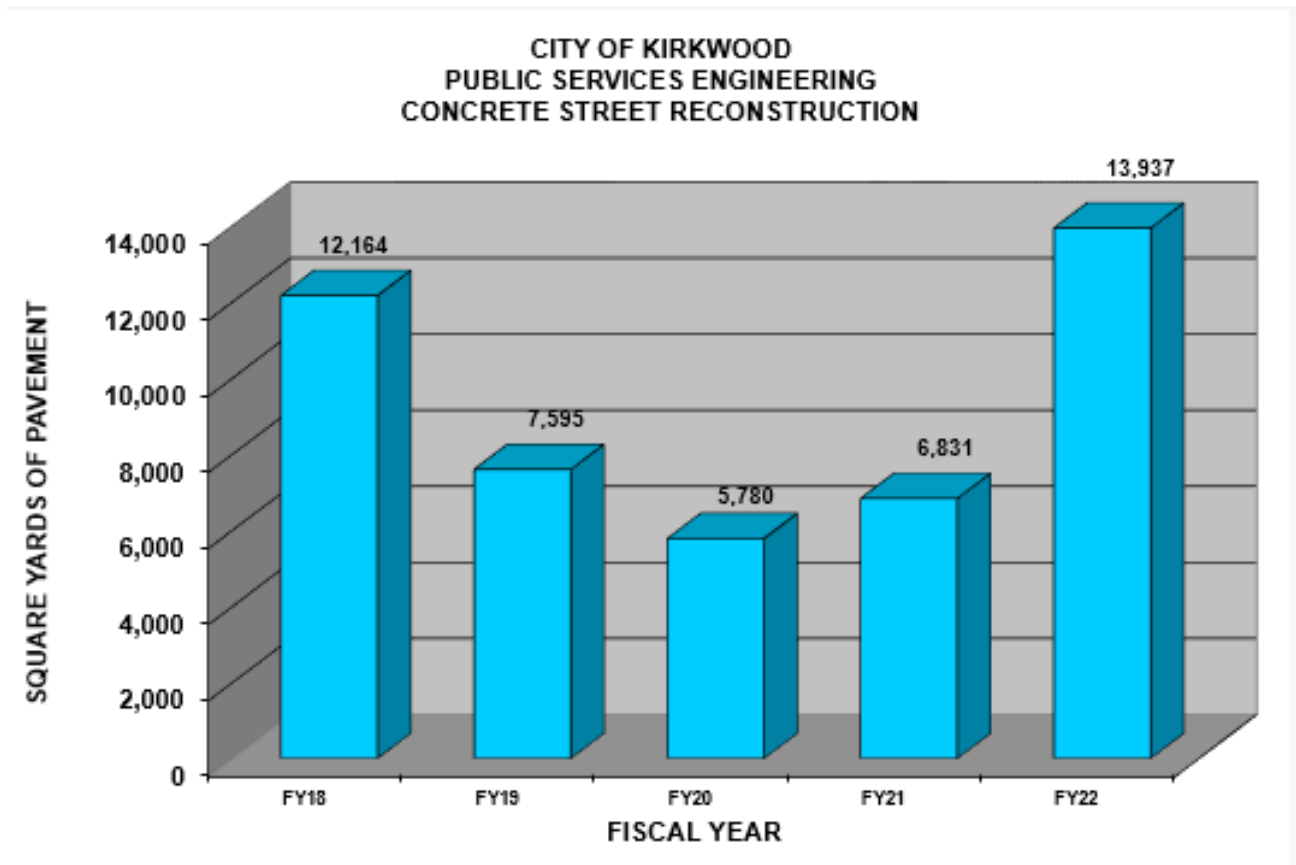
Public Services - Engineering/Forestry



**CITY OF KIRKWOOD
PUBLIC WORKS ENGINEERING
CONCRETE STREET REPLACEMENT**

FISCAL YEAR	COST	SQUARE YARDS	COST/SQ YD
FY18	\$830,680	12,164	\$68.29
FY19	\$521,067	7,595	\$68.61
FY20	\$506,281	5,780	\$87.59
FY21	\$418,411	6,831	\$61.26
FY22	\$1,133,805	13,937	\$81.35
TOTAL	\$4,021,800	54,435	\$73.88

Public Services - Engineering/Forestry



Federal and State Aid Projects

The Engineering Department is also responsible for the management, administration and implementation of the grant projects according to federal and state regulations. The department continued managing ten (10) projects during FY22 including Geyer Road Phase 1 and 2, Manchester Road Phase 1 and 2, the West Essex and East Essex Projects, N Kirkwood Road, Lindemann Road, S. Kirkwood Rd. and S. Clay Ave.

The Engineering Department continued applying for federal aid projects through MoDOT and East-West Gateway Council of Governments during FY22. The department submitted two (2) project applications, which included Pavement Preservation Projects on S Kirkwood Road from Monroe to the BNSF Railroad Tracks, and South Clay from Woodbine to Adams. East-West Gateway Council of Governments awarded both of these projects.

Public Services - Engineering/Forestry

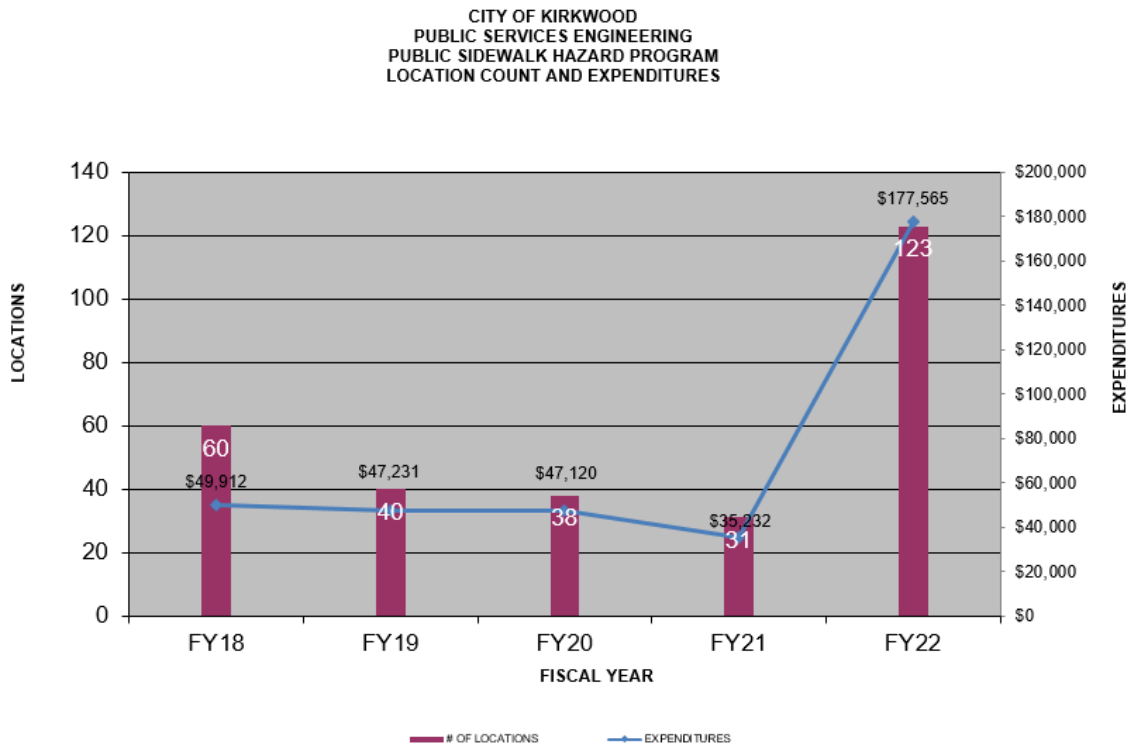
Project Name	Program	FY22 Phase	Federal Obligation	Kirkwood Obligation	Total Project Costs
Kirkwood Road Signals	CMAQ	Completed	\$3,974,409	\$1,093,603	\$5,068,012
Kirkwood Road Sidewalks	TAP	Completed	\$403,027	\$100,757	\$503,784
Geyer Road Resurfacing - Phase I	STP-S	Completed	\$970,462	\$242,615	\$1,213,077
Geyer Road Resurfacing-Phase 2	STP-S	Preliminary Engineering	\$1,139,635	\$640,811	\$1,780,446
W. Essex Ave. Reconstruction	STP-S	Preliminary Engineering	\$1,517,600	\$589,400	\$2,107,000
E. Essex Ave Improvements	STP-S	Preliminary Engineering	\$241,077	\$60,269	\$301,346
Manchester Road Enhancement Ph. 1	MODOT Cost Share	Construction	\$822,675	\$1,668,119	\$2,490,794
Manchester Road Enhancement Ph. 2	MODOT Cost Share	Right-of-Way	\$1,275,667	\$1,275,667	\$2,551,334
N. Kirkwood Road Resurfacing	STP-S	Preliminary Engineering	\$1,286,350	\$321,588	\$1,607,938
Lindeman Resurfacing	STP-S	Preliminary Engineering	\$1,349,737	\$337,434	\$1,687,171
Train Station Restoration	TAP	Preliminary Engineering	\$1,500,000	\$3,107,498	\$4,607,498
S Clay Resurfacing	STP-S	Preliminary Engineering	\$1,538,528	\$384,633	\$1,923,161
S Kirkwood Road Resurfacing	STP-S	Preliminary Engineering	\$1,578,999	\$394,750	\$1,973,749
Argonne 100 Blocks	TAP	Submitted	\$1,653,944	\$413,486	\$2,067,430
Grants Trail 1A	TAP	Submitted	\$1,745,560	\$436,390	\$2,181,950
Grants Trail 1B	TAP	Submitted	<u>\$1,231,160</u>	<u>\$360,790</u>	<u>\$1,538,950</u>
Totals			\$22,228,830	\$11,374,810	\$33,603,640

Sidewalk Improvement Program

The Engineering and Forestry Division manages the sidewalk hazard program. As Kirkwood has a large amount of large mature trees in the right of way that are adjacent to sidewalks, trip hazards do occur frequently with this scenario. Through the program, the City pays 100% of the costs to repair public sidewalks maintained by property owners with a hazardous condition. Prior to April 2018 or FY19, the City funded 50% of the sidewalk repair costs and the other 50% was the responsibility of the homeowner. For FY22, there were a total of 123 locations at

Public Services - Engineering/Forestry

a total cost of \$177,565. The Engineering Department also managed projects to install new sidewalks on Quan Avenue as part of the Quan Avenue Reconstruction Project, and the Geyer Road Phase 1 project to increase pedestrian safety at Geyer, Peeke and Dougherty Ferry intersection, resurface the street, and address all trip hazards in the project corridor.



City Forestry Activities

The Urban Forester working within the Engineering/Planning Division is responsible for the management of City trees within the public rights of way and planning for the overall health of the urban forest. The Urban Forester also provides staff support to the Kirkwood Urban Forestry Commission and provides administration and enforcement of forestry regulations. Staff support includes processing and reviewing inquiries and tree removal requests and attendance at meetings. Below are key activities managed by the Urban Forester.

FY22 an Assistant Urban Forester was hired to assist with the inspections and oversight of Forestry and vegetation management throughout the City rights of way and Kirkwood Electric utility corridors. Forestry continues to manage removals on a risk and priority based schedule and an annual pruning program with the City separated into eight management districts. In this 5th year of these programs, the benefits have continued to be abundant; specifically with the reduction of hazards

Public Services - Engineering/Forestry

and the reduction of storm debris from City maintained trees. Forestry continues to assess these programs in hopes to reduce the cycle from 8 years to 5. This will further reduce hazardous conditions with mature trees as well as reduce the time and care needed when then trees are maintained.

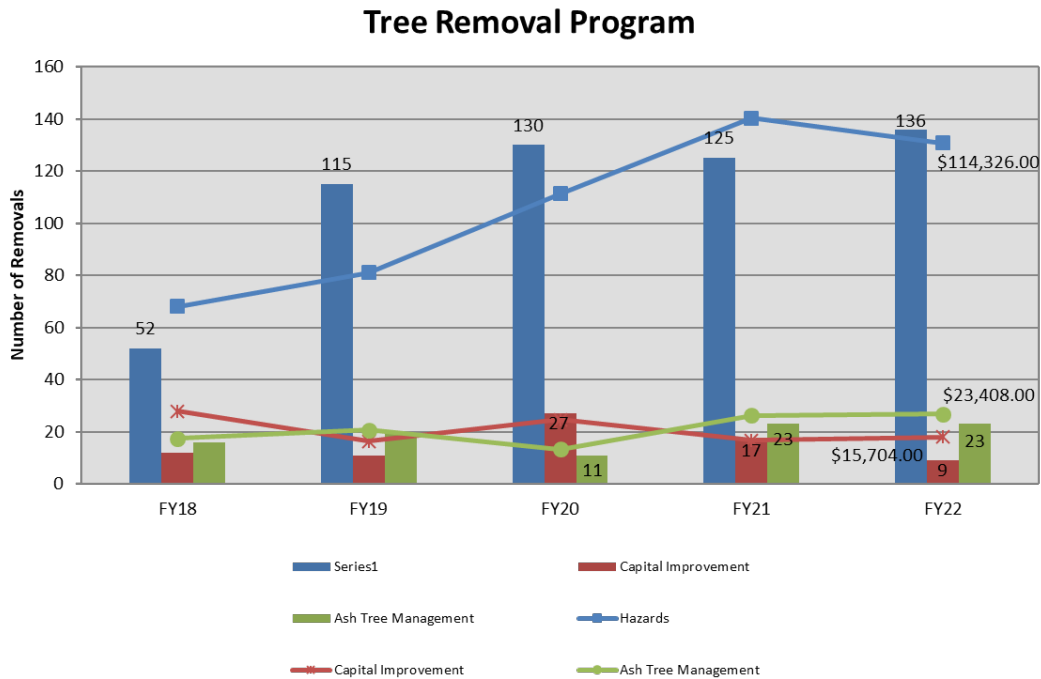
In FY22 the City had completed a City Right of Way inventory of all trees, a canopy analysis, and an all-inclusive Urban Forestry Management Plan. This plan was completed by PlanIT Geo and was an assessment of our current programs and budgets in relation to the overall goals of our Forestry program.

In FY19 the City adopted a new Tree Ordinance, in doing so it has increased the Urban Forester's responsibilities to include the review and approval of Demolition, Excavations, and other site disturbance permits administered through the Building and Engineering Departments. In addition to this review process, the Tree Ordinance also instituted a new City Tree Maintenance Permit for trees in the public right of way.

Tree Removals

The Urban Forester inspects, manages, and prioritizes the removal of all trees within the City Rights of Ways. A total number of 136 trees, at a cost pf \$153,438.00 were removed in FY21. Of these, 114 were designated hazardous with 17 being related to storm damage, 9 were removed due to construction damage during capital improvement projects, and 23 were ash trees removed in part of the ash tree management project. A breakdown of costs associated with these removals can be seen below.

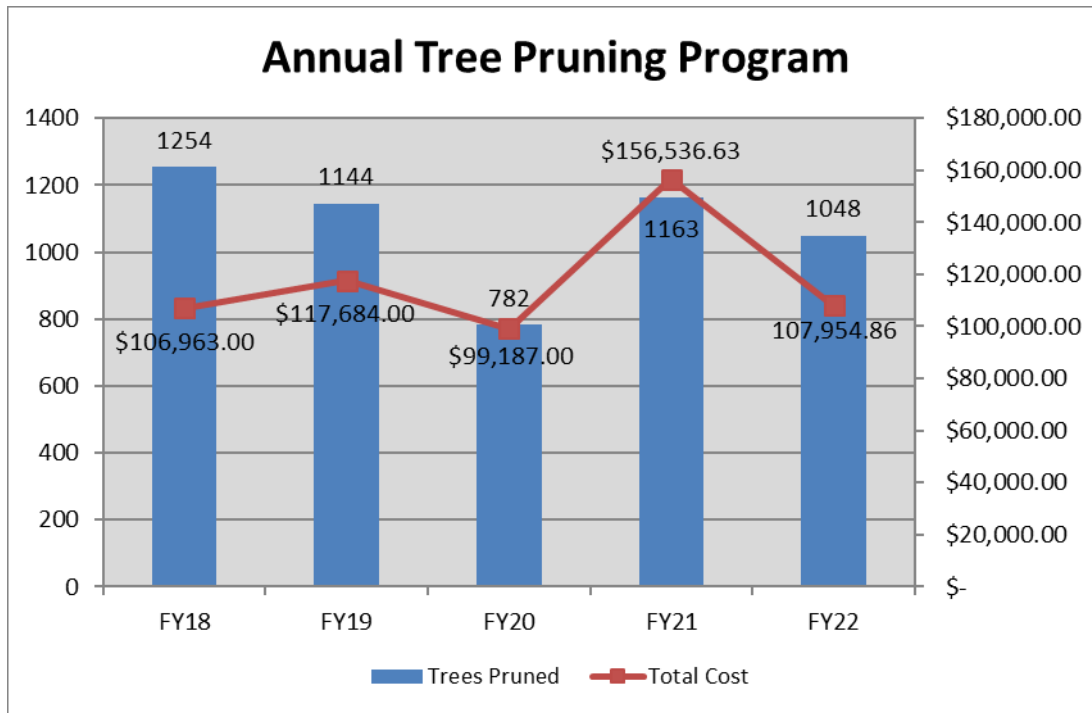
Public Services - Engineering/Forestry



Tree Pruning

The designated eight Forestry Management Districts are to be maintained on an annual pruning cycle, with approximately 1,400 trees being pruned each year. The total number of trees and cost associated with pruning is shown below. In FY22 we were required to complete Management Zone 5, and due to storm related damages in June and July we had to suspend this program before completion of zone 5. In FY22 we pruned a total of 1,048 trees. The results from the actual pruning and the numbers below show that we are steadily falling behind on the scheduled pruning cycle.

Public Services - Engineering/Forestry



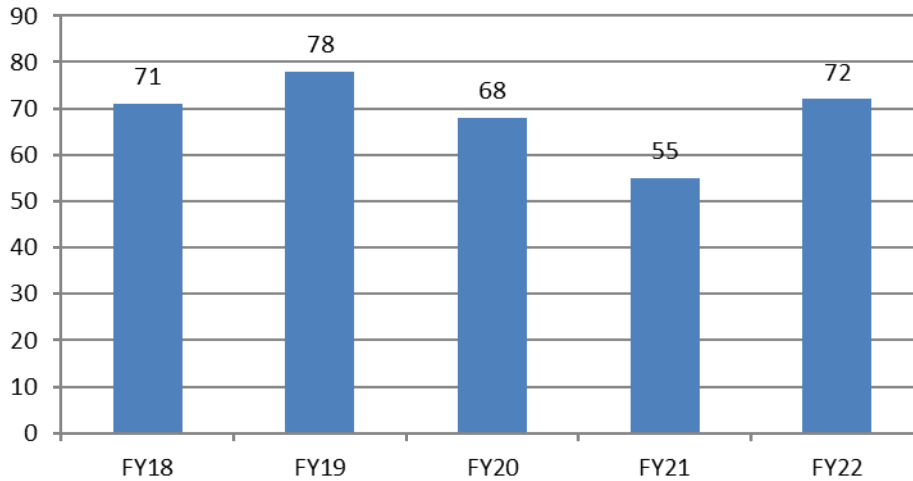
Street Tree Planting Projects

The Urban Forester administers and supervises the replanting effort of the public trees in the Rights of Way. These plantings are needed to maintain a stable urban forest as trees are removed. Coordination with volunteer groups is a pivotal part of this effort. The 50 Trees volunteer group has dedicated a minimum of 50 trees each year to plant in the rights of way throughout the City. The total number of trees planted with the associated group is shown on the next page.

In FY20 the Urban Forester developed a planting program, that was to be implanted in FY21 increasing the new trees planted within the public space by an additional 50-75 trees. These additional plantings would increase our overall canopy coverage for the City, but also reverse the downward trend we are seeing with the large number of dead and hazardous removals we have throughout the City. Due to storm related activities and the additional cost of the Urban Forest Management Plan, the planting program was suspended until FY23.

Public Services - Engineering/Forestry

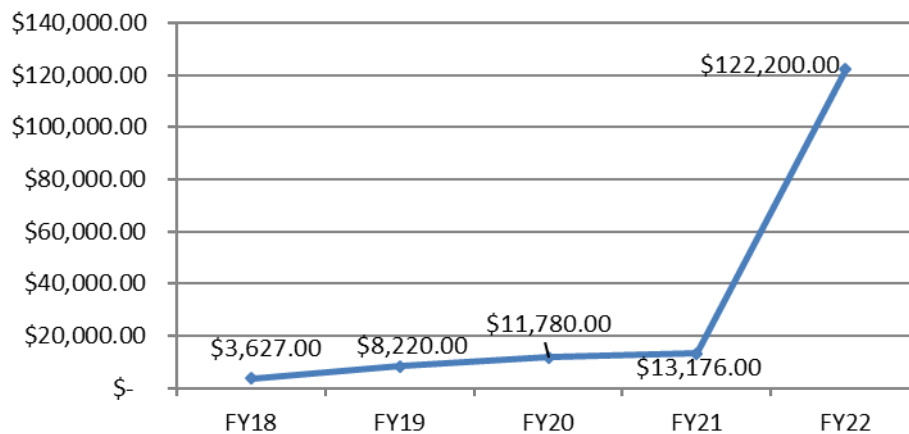
Total of Trees Planted in the City Right of Way



Storm Response and City Debris Clean-up

The Urban Forester manages the use of contractors for the purpose of storm damage response and clean-up. This includes trees or limbs that fall into the right of way blocking access to streets and sidewalks, as well as clean-up of private debris associated with large storm events that requires assistance. The figure below discerns the cost associated with these services.

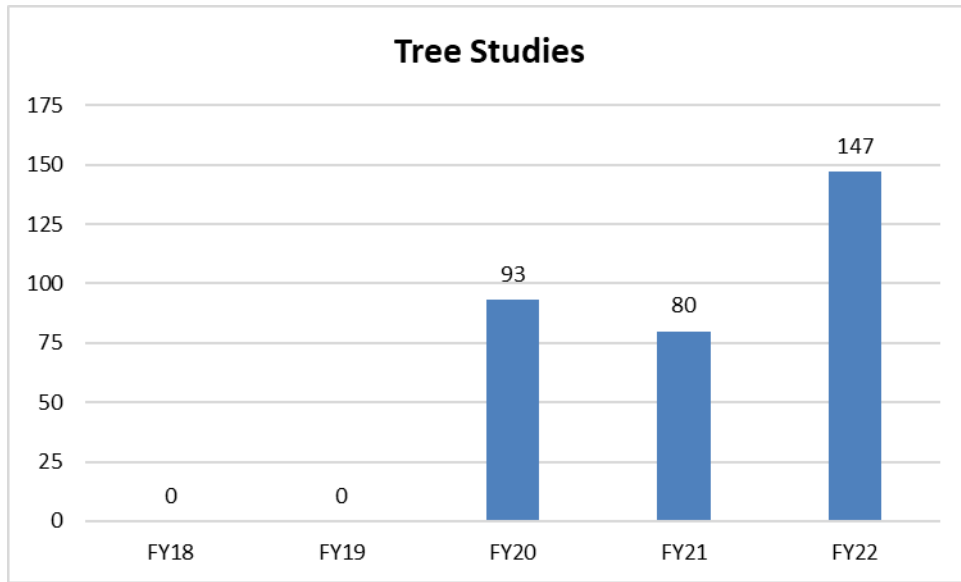
Storm Management Costs Associated with Storm Debris Cleanup



Public Services - Engineering/Forestry

Tree Study Review

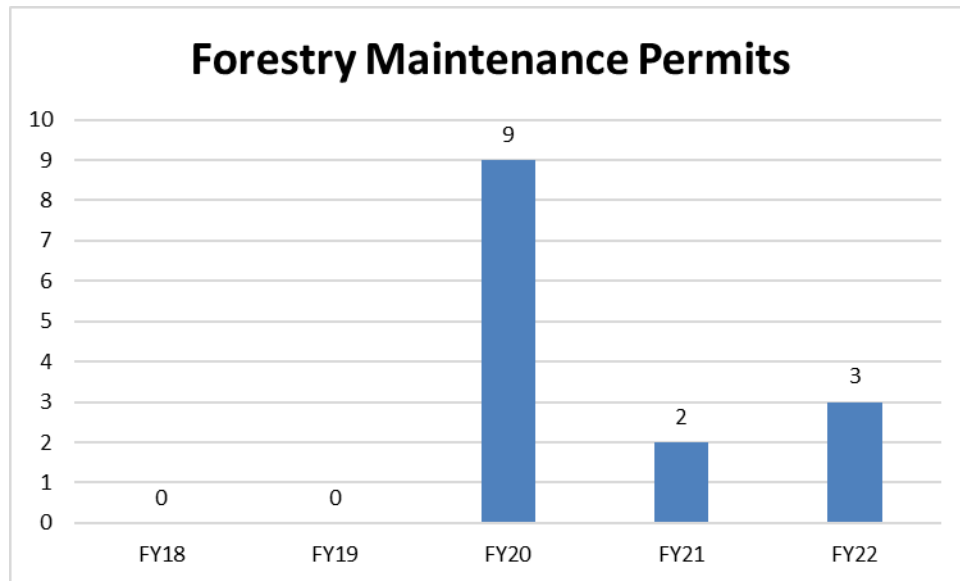
With the passing of the new Tree Ordinance in FY19, the Urban Forester has been tasked with reviewing and approving the Tree Studies from all Demolition and New Construction Projects in Kirkwood. The review of Tree Studies officially started February 2019 and in FY22 the Urban Forester has reviewed and subsequently approved 147 new Tree Studies throughout the City. This was broken down between 72 Tree Studies for Demolition Permits and 75 for Construction Permits.



Public Services - Engineering/Forestry

Forestry Maintenance Permits

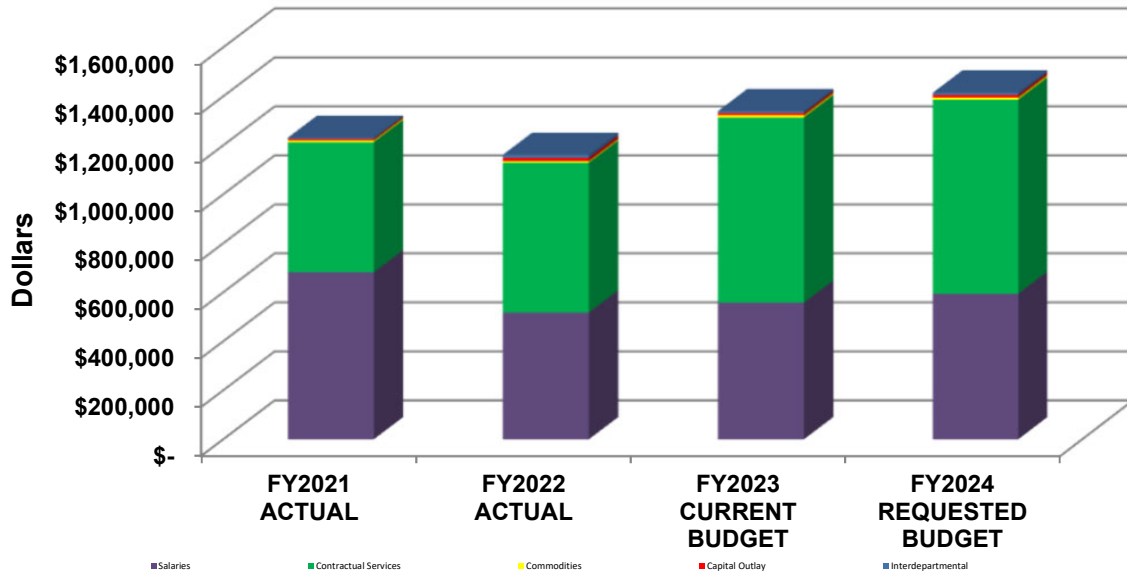
Under the Tree Ordinance that was adopted in FY19 it is required to apply for a Forestry Maintenance Permit when wanting to plant, prune, remove, or chemically treat a tree located in the City Right of Way. In FY22 there were a total of 3 permits that were submitted, all were approved.



**CITY OF KIRKWOOD, MISSOURI
ENGINEERING/FORESTRY OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	531,188	407,016	425,050	459,980
Part-time Salaries	-	-	7,200	7,200
Overtime	614	248	1,500	1,000
Social Security	31,793	24,929	26,440	28,582
Medicare	7,498	5,876	6,225	6,720
Civilian Pension	31,822	22,727	40,127	30,305
Deferred Compensation	2,632	7,784	-	9,094
Subtotal Salaries	605,547	468,580	506,542	542,881
Other Benefits				
Health Insurance	73,802	46,505	48,645	48,896
Dental Insurance	2,012	2,078	2,115	2,055
Vision Insurance	449	412	454	415
Subtotal Other Benefits	76,263	48,995	51,214	51,366
Total Personnel Services	681,810	517,575	557,756	594,247
Contractual Services	530,852	611,243	755,815	791,440
Commodities	8,131	7,192	9,640	10,185
Capital Outlay	4,324	-	2,500	4,000
Interdepartmental Charges	5,025	12,636	8,192	9,717
TOTAL ENGINEERING BUDGET	1,230,142	1,148,646	1,333,903	1,409,589

Engineering/Forestry Budget Summary



CITY OF KIRKWOOD ENGINEERING/FORESTRY

Budget Changes									
Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent			
1	101-04-065-066-000	512005	Civilian Pension	\$34,370	\$ 25,863	\$ (8,507)	-24.75%		
	Narrative:		FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.						
2	101-04-065-066-000	512015	Deferred Comp	\$0	\$ 7,766	\$ 7,766	100.00%		
	Narrative:		FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.						
3	101-04-065-066-000	520075	Professional Services Other	\$ 100,244	\$ 5,000	\$ (95,244)	-95.01%		
	Narrative:		No planned studies.						
4	101-04-065-066-000	520025	Engineering	\$ 102,000	\$ 15,000	\$ (87,000)	-85.29%		
	Narrative:		Decrease due to the Way Finding Program and Plan.						
5	101-04-065-066-000	520075	Professional Services Other (Forestry)	\$506,250	\$ 722,440	\$ 216,190	42.70%		
	Narrative:		Increase due to contracted services, re-bidding and added tree maintenance cost.						

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
101-04-065-066-000	510005	Wages Full Time Civilian	476,171	351,141	364,840	392,912	28,072	7.69%
101-04-065-066-000	510020	Wages Part Time	-	-	7,200	7,200	-	0.00%
101-04-065-066-000	510025	Overtime Civilian	614	248	500	500	-	0.00%
101-04-065-066-000	511005	Social Security Taxes	28,501	21,525	22,590	24,304	1,714	7.59%
101-04-065-066-000	511010	Medicare Contributions	6,728	5,080	5,320	5,718	398	7.48%
101-04-065-066-000	512005	Civilian Pension	28,323	19,471	34,370	25,863	(8,507)	-24.75%
101-04-065-066-000	512015	Deferred Comp	2,347	6,667	-	7,766	7,766	100.00%
101-04-065-066-000	513005	Health Insurance	67,557	40,109	41,915	40,680	(1,235)	-2.95%
101-04-065-066-000	513010	Dental Insurance	1,681	1,690	1,715	1,644	(71)	-4.14%
101-04-065-066-000	513015	Vision Insurance	374	334	370	332	(38)	-10.27%
101-04-065-066-000	520025	Engineering	33,520	-	102,000	15,000	(87,000)	-85.29%
101-04-065-066-000	520030	Legal	3,012	3,808	4,000	4,000	-	0.00%
101-04-065-066-000	520065	Training	355	665	800	1,100	300	37.50%
101-04-065-066-000	520075	Professional Services Other	29,202	9,118	100,244	5,000	(95,244)	-95.01%
101-04-065-066-000	522045	Radio Equipment Maintenance	-	-	300	-	(300)	-100.00%
101-04-065-066-000	522060	Telephone & Cellular	3,057	3,151	3,831	3,500	(331)	-8.64%
101-04-065-066-000	524005	Copy Machines	3,360	3,904	4,500	4,500	-	0.00%
101-04-065-066-000	525005	General Liability	2,095	2,100	2,500	2,800	300	12.00%
101-04-065-066-000	525010	Work. Comp. Premium	14,862	14,150	12,460	13,080	620	4.98%
101-04-065-066-000	526020	Printing	858	-	600	600	-	0.00%
101-04-065-066-000	527005	Travel	1,461	1,685	5,400	5,800	400	7.41%
101-04-065-066-000	530005	Office Supplies	3,325	3,792	3,500	4,000	500	14.29%
101-04-065-066-000	530015	Clothing	19	780	500	1,000	500	100.00%
101-04-065-066-000	530060	Postage	1,489	825	2,000	1,500	(500)	-25.00%
101-04-065-066-000	532005	Membership Dues	2,853	961	1,640	1,885	245	14.94%
101-04-065-066-000	533060	Operating Supplies Other	-	31	100	100	-	0.00%
101-04-065-066-000	533070	Safety Equipment	-	-	500	300	(200)	-40.00%
101-04-065-066-000	533055	Fuel/Lubricants	1,245	2,973	2,500	3,596	1,096	43.84%
101-04-065-066-000	550020	Fleet Services	3,780	9,663	5,692	6,121	429	7.54%
101-04-065-066-000	610020	Small Capital Machinery & Equipment	4,324	-	2,500	4,000	1,500	60.00%
101-04-065-067-000	510005	Wages Full Time Civilian	55,017	55,875	60,210	67,068	6,858	11.39%
101-04-065-067-000	510025	Overtime Civilian	-	-	1,000	500	(500)	-50.00%
101-04-065-067-000	511005	Social Security Taxes	3,292	3,404	3,850	4,278	428	11.12%
101-04-065-067-000	511010	Medicare Contributions	770	796	905	1,002	97	10.72%
101-04-065-067-000	512005	Civilian Pension	3,499	3,256	5,757	4,442	(1,315)	-22.84%
101-04-065-067-000	512015	Deferred Comp	285	1,117	-	1,328	1,328	100.00%
101-04-065-067-000	513005	Health Insurance	6,245	6,396	6,730	8,216	1,486	22.08%

Engineering/Forestry

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
101-04-065-067-000	513010	Dental Insurance	331	388	400	411	11	2.75%		
101-04-065-067-000	513015	Vision Insurance	75	78	84	83	(1)	-1.19%		
101-04-065-067-000	520065	Training	90	211	500	500	-	0.00%		
101-04-065-067-000	520075	Professional Services Other	432,157	565,040	506,250	722,440	216,190	42.70%		
101-04-065-067-000	522060	Telephone & Cellular	938	1,013	1,200	1,200	-	0.00%		
101-04-065-067-000	525005	General Liability	1,829	1,881	2,500	2,800	300	12.00%		
101-04-065-067-000	525010	Work. Comp. Premium	4,056	4,250	7,780	8,170	390	5.01%		
101-04-065-067-000	526020	Printing	-	-	250	250	-	0.00%		
101-04-065-067-000	527005	Travel	-	267	700	700	-	0.00%		
101-04-065-067-000	530015	Clothing	-	394	400	400	-	0.00%		
101-04-065-067-000	532005	Membership Dues	445	260	500	500	-	0.00%		
101-04-065-067-000	533070	Safety Equipment	-	149	500	500	-	0.00%		
ENGINEERING/FORESTRY			1,230,142	1,148,646	1,333,903	1,409,589	75,686	-22.37%		

Public Services - Street Division

Mission Statement

- To assure public safety and free flow of vehicle/pedestrian traffic through reliable and economical maintenance and repair of City streets, bridges, public parking lots, traffic control signs, and pavement markings
- To respond efficiently to urgent community needs, emergencies, or seasonal needs such as snow/ice removal, fallen trees, sign replacement and temporary street repairs

General Description

The Street Division is responsible for the maintenance and repair of 248 lane miles of street pavement (74 lane miles of concrete streets and 174 lane miles of asphalt streets), approximately 200 miles of concrete and asphalt curbs, 7 City bridges, 13 City sidewalks, walkways, drainage culverts under roadways; traffic control signs and pavement markings. Street maintenance and repair includes patching of deteriorated asphalt pavement, crack filling of asphalt and concrete streets, sealing of bridge decks, routine cleaning of street pavement, removal of dead animals from City streets, snow/ice removal from street pavement and sidewalks adjacent to public buildings and removal emergency storm debris i.e. trees and hazardous limbs blocking the public rights-of-way.

In 2015, the City conducted a Citizen Survey and the results of the survey indicated that the condition of the City's streets was the number one area of dissatisfaction. Since the survey, the City Council authorized a comprehensive pavement assessment. The study showed that the overall rating of City streets received a grade of 64 out of 100 points. It was indicated that the City needs nearly \$41 million in street repairs.

The Street Department is completing its third year of proactive preventative street maintenance. The transition of this department to focus more on street work is paying the anticipated dividends not only in the amount of savings in contractual work, but also in the timely completion of work orders. The department has also expanded its capabilities in the repair and replacement of concrete curbing and concrete slab replacements. Even though there is an extensive amount of street work still needed throughout the City, the department's effort and improvement has not gone unnoticed.

Public Services - Street Division

The Public Services Department Street Division has identified the following key indicators: Staffing levels, cost of traffic control devices (signs and pavement markings), and response to winter storms and street sweeper operations.

Staffing

The Street Division consists of 13 employees. There is one general street maintenance crew and a street cleaning crew with the following positions.

POSITION	FY18	FY19	FY20	FY21	FY22
Street Superintendent	1.00	1.00	1.00	1.00	1.00
Supervisor	2.00	2.00	2.00	2.00	2.00
Lead Street Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Traffic Sign Technician	1.00	1.00	1.00	1.00	1.00
Street Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
TOTAL	13.00	13.00	13.00	13.00	13.00

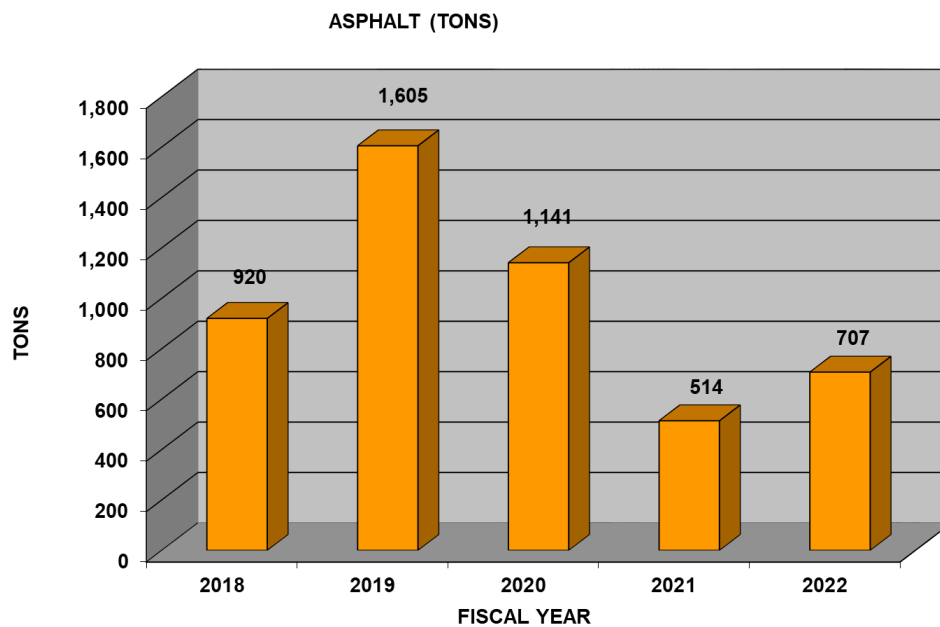
The Street Division has been utilizing only one seasonal employee during the summer months for ground maintenance, sign replacements, and general construction labor.

Public Services - Street Division

Street Maintenance

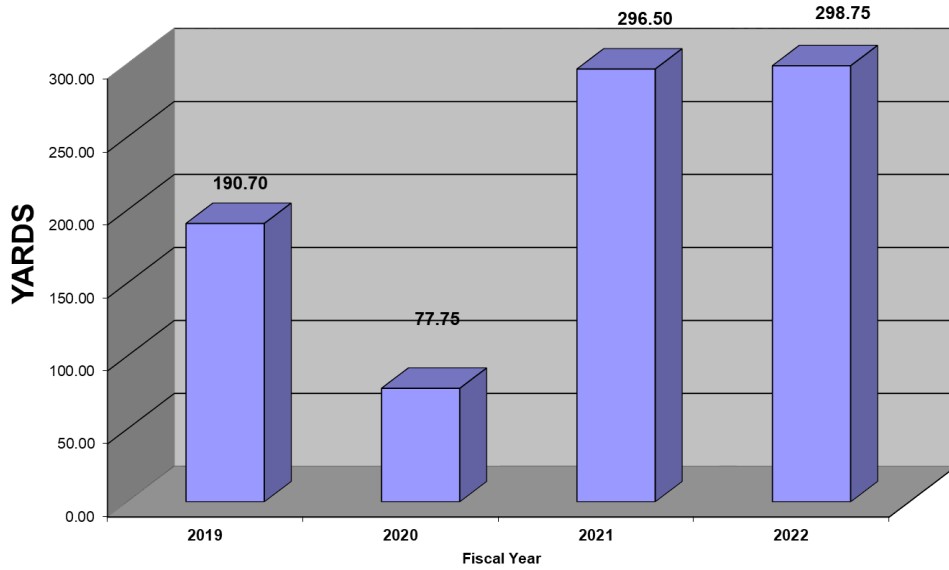
Major street maintenance, asphalt overlay, and concrete street replacement are included in the capital budget. This work is performed by contract with contract management and inspections performed by the Engineering Division.

The Street Division concentrates its efforts on routine street maintenance, including crack filling, on both concrete and asphalt streets; patching and minor repairs; asphalt curb replacement; concrete pavement joint milling; and bridge deck sealing.

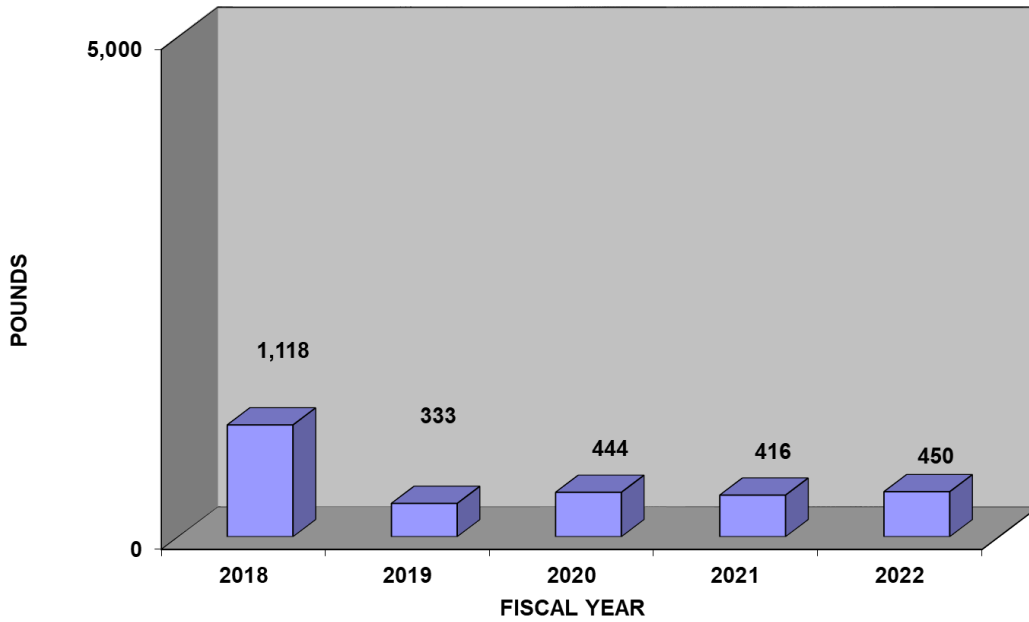


Public Services - Street Division

CONCRETE (YARDS)



HOT CRACK SEALING MATERIAL

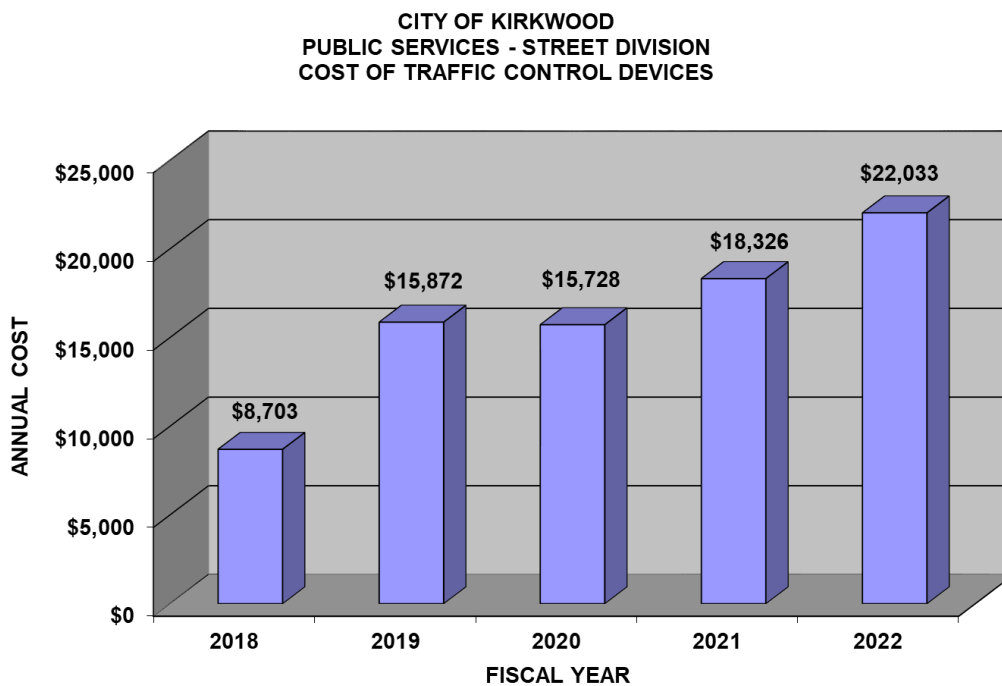


Public Services - Street Division

Traffic Control Devices

The Street Division sign crew consists of one or two people (as needed) who are responsible for the maintenance of traffic control signs and pavement markings on over 100 miles of streets and 12 parking lots. The public demand for increased vehicular, pedestrian and bicycle safety has expanded the need for better and more signage and pavement markings. The Street Division uses a material called “Hot Tape” for most pavement markings. Striping of centerlines and lane lines is performed mostly by contract.

The government mandated upgrades to all Regulatory, Warning, and Guide signs to a “high intensity” backing in accordance with the Manual on Uniform Traffic Control Devices (MUTCD) by 2015. The Street Division had a 100 percent completion prior to the mandate being suspended due to governmental financial concerns.



Public Services - Street Division

Snow/Ice Removal

Public perception of snow removal is almost entirely based on timeliness. The Street Division has good response time, although manpower is usually limited. During winter storms, all Street Division personnel and two Parks Department personnel are used for the clearing of City streets, some Public Services personnel are also used as needed, and all Public Services personnel (Engineering, Building Commissioner's Office, and Sanitation) are subject to call-in during extreme winter conditions.

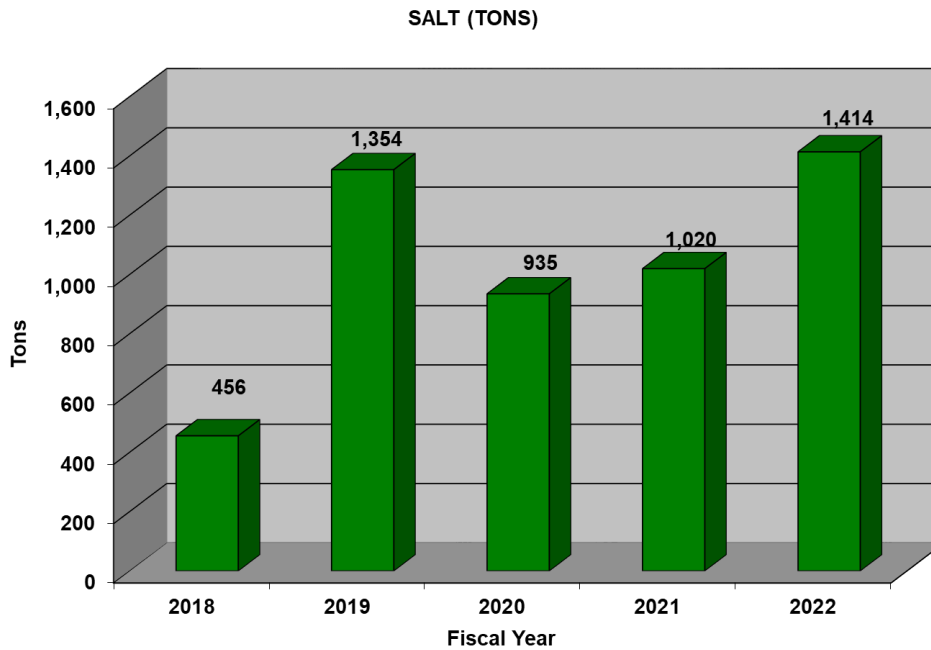
Snow/ice removal costs are not a factor of total snowfall. The controlling cost factors for clearing winter streets include the number of callouts, when the winter weather occurs (off duty hours, Saturdays, Sundays), temperature, and type/length of precipitation. The Building Maintenance Division is responsible for clearing sidewalks on City properties. Total costs vary significantly from season to season and are difficult to predict. A mild winter will affect the following year's expenditures, less salt and calcium chloride are purchased and fewer snow plow blades are needed.

CITY OF KIRKWOOD PUBLIC SERVICES - STREET DIVISION WINTER STORM COSTS

Fiscal Year	Date of First Storm	Number of Call Outs	Snow (Inches)	Salt (Tons)	Labor Hours	Total Costs*
2012	12/27/11	4	6.50	919	469	\$77,068
2013	12/26/12	12	18.50	1,207	1,173	\$119,131
2014	12/05/13	13	38.40	3,008	2,031	\$288,266
2015	11/15/14	13	15.25	1,050	993	\$119,262
2016	01/09/16	7	15.00	819	660	\$81,056
2017	12/17/16	6	8.00	775	361	\$56,103
2018	12/23/17	10	3.20	456	478	\$58,562
2019	04/01/19	12	28.01	1,354	1,315	\$154,885
2020	11/11/19	8	12.00	935	1,165	\$147,797
2021	12/15/20	12	15.00	1020	1289	\$171,083
2022	01/01/22	7	12.5	1414	1146	\$180,513

* Total costs include labor, equipment, and material.

Public Services - Street Division



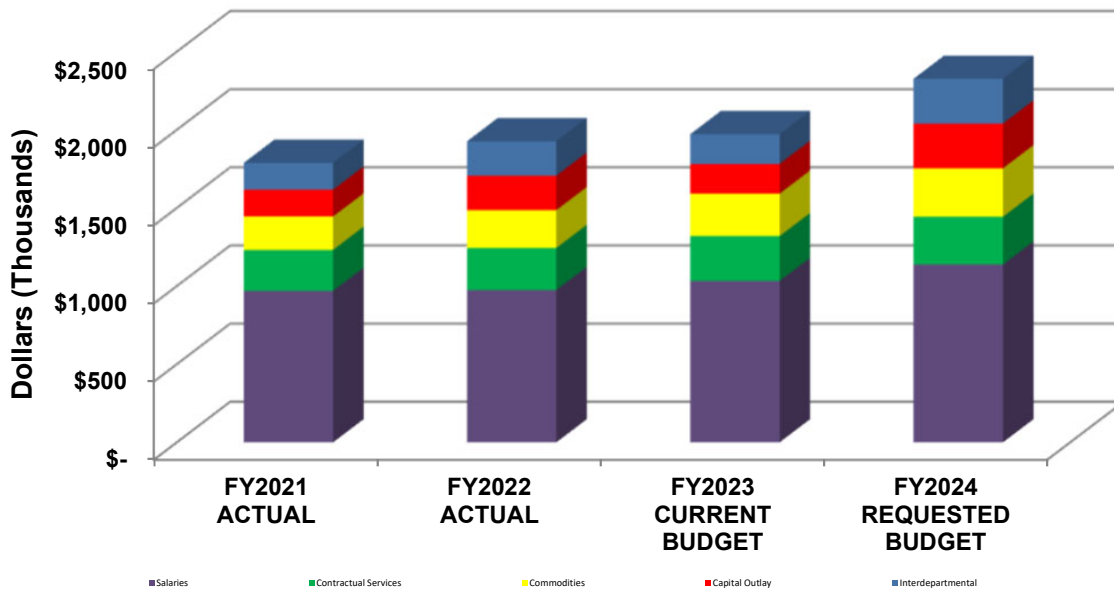
Street Sweeping

Prior to FY05, the City Street Division provided extraordinary street cleaning services by operating the street sweeper on a daily basis with a rotating schedule in which all streets were swept monthly and the business district was swept daily. Due to escalating disposal and equipment maintenance costs and limited manpower, the sweeping schedule has been reduced to twice a year. Sweeping and cleaning City streets meets the requirements of the National Pollutant Discharge Elimination System (NPDES) Phase II permit for the City

**CITY OF KIRKWOOD, MISSOURI
STREET OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	698,742	705,374	737,740	787,994
Part-time Salaries	-	-	11,520	11,520
Overtime	20,865	19,037	10,000	25,000
Social Security	42,900	43,553	44,705	48,505
Medicare	10,033	10,186	10,465	11,352
Civilian Pension	43,091	38,324	70,330	52,454
Deferred Compensation	4,138	13,226	-	16,911
Subtotal Salaries	819,769	829,700	884,760	953,736
Other Benefits				
Health Insurance	144,033	139,984	142,600	178,326
Dental Insurance	4,253	4,525	4,360	4,932
Vision Insurance	1,029	989	1,010	1,076
Unemployment	146	-	-	-
Subtotal Other Benefits	149,461	145,498	147,970	184,334
Total Personnel Services	969,230	975,198	1,032,730	1,138,070
Contractual Services	262,537	268,746	286,810	305,460
Commodities	213,284	241,847	271,750	310,168
Capital Outlay	3,224	1,460	8,000	13,000
Interdepartmental Charges	171,650	220,328	190,275	286,213
TOTAL STREET BUDGET	1,619,925	1,707,579	1,789,565	2,052,911

Street Budget Summary



CITY OF KIRKWOOD STREET DIVISION

Budget Changes									
Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent			
2	101-05-070-000-000	512005	Civilian Pension	\$70,330	\$ 52,454	\$ (17,876)	-25.42%		
<p>Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.</p>									
3	101-05-070-000-000	512015	Deferred Comp	\$0	\$ 16,911	\$ 16,911	100.00%		
<p>Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.</p>									
4	101-05-070-000-000	533090	Street Maintenance	\$ 125,000	\$ 160,000	\$ 35,000	28.00%		
<p>Narrative: Increase due to material cost</p>									
5	101-05-070-000-000	610020	Machinery & Equipment	\$ 8,000	\$ 13,000	\$ 5,000	62.50%		
<p>Narrative: Increase due to replacing pavement drill.</p>									
6	101-05-070-000-000	533055	Fuel/Lubricants	\$43,171	\$ 70,858	\$ 27,687	64.13%		
<p>Narrative: Decrease is based on historical utilization analysis, anticipated fiscal year operations and cost projections outlined by the Energy Information Administration (EIA).</p>									
7	101-05-070-000-000	550020	Fleet Services	\$121,276	\$ 189,527	\$ 68,251	56.28%		
<p>Narrative: Decrease is based on calculations reported by the Director of Fleet Services. The product is created by multiplying the percentage of departmental utilization from the previous fiscal year to Fleet Services' requested fiscal year budget.</p>									

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
101-05-070-000-000	510005	Wages Full Time Civilian	698,742	705,374	737,740	787,994	50,254	6.81%
101-05-070-000-000	510020	Wages Part Time	-	-	11,520	11,520	-	0.00%
101-05-070-000-000	510025	Overtime Civilian	20,865	19,037	10,000	25,000	15,000	150.00%
101-05-070-000-000	511005	Social Security Taxes	42,900	43,553	44,705	48,505	3,800	8.50%
101-05-070-000-000	511010	Medicare Contributions	10,033	10,186	10,465	11,352	887	8.48%
101-05-070-000-000	512005	Civilian Pension	43,091	38,324	70,330	52,454	(17,876)	-25.42%
101-05-070-000-000	512015	Deferred Comp	4,138	13,226	-	16,911	16,911	100.00%
101-05-070-000-000	513005	Health Insurance	144,033	139,984	142,600	178,326	35,726	25.05%
101-05-070-000-000	513010	Dental Insurance	4,253	4,525	4,360	4,932	572	13.12%
101-05-070-000-000	513015	Vision Insurance	1,029	989	1,010	1,076	66	6.54%
101-05-070-000-000	514005	Unemployment Comp.	146	-	-	-	-	0.00%
101-05-070-000-000	520030	Legal	2,814	2,856	3,000	3,000	-	0.00%
101-05-070-000-000	520065	Training	964	376	1,500	1,500	-	0.00%
101-05-070-000-000	520075	Professional Services Other	3,235	3,145	4,500	4,500	-	0.00%
101-05-070-000-000	522010	Building & Grounds	1,706	4,913	7,500	7,500	-	0.00%
101-05-070-000-000	522025	Equipment Maintenance	-	-	250	250	-	0.00%
101-05-070-000-000	522035	Laundry, Towels, etc	22,584	22,470	20,000	24,000	4,000	20.00%
101-05-070-000-000	522060	Telephone & Cellular	6,495	2,984	4,720	4,720	-	0.00%
101-05-070-000-000	523005	Landfill Fees	1,162	925	5,000	5,000	-	0.00%
101-05-070-000-000	525005	General Liability	46,086	47,077	53,000	58,300	5,300	10.00%
101-05-070-000-000	525010	Work. Comp. Premium	177,491	184,000	186,840	196,190	9,350	5.00%
101-05-070-000-000	527005	Travel	-	-	500	500	-	0.00%
101-05-070-000-000	530005	Office Supplies	1,569	3,053	3,000	3,000	-	0.00%
101-05-070-000-000	530015	Clothing	1,285	786	1,600	1,600	-	0.00%
101-05-070-000-000	530035	Food	2,241	2,357	2,500	3,000	500	20.00%
101-05-070-000-000	531020	Natural Gas	7,206	8,707	8,550	8,968	418	4.89%
101-05-070-000-000	532005	Membership Dues	61	-	100	100	-	0.00%
101-05-070-000-000	533070	Safety Equipment	5,792	4,714	6,000	6,000	-	0.00%
101-05-070-000-000	533080	Salt & Calcium Chloride	86,957	76,667	100,000	100,000	-	0.00%
101-05-070-000-000	533085	Signs	18,058	21,533	25,000	27,500	2,500	10.00%
101-05-070-000-000	533090	Street Repairs/Maintenance	90,115	124,030	125,000	160,000	35,000	28.00%
101-05-070-000-000	533055	Fuel/Lubricants	24,809	44,211	43,171	70,858	27,687	64.13%
101-05-070-000-000	550010	Electric Charges	19,265	19,464	22,000	22,000	-	0.00%
101-05-070-000-000	550020	Fleet Services	125,237	154,187	121,276	189,527	68,251	56.28%
101-05-070-000-000	550025	Sanitation Charges	828	828	828	828	-	0.00%
101-05-070-000-000	550030	Water Usage Charges	1,511	1,638	3,000	3,000	-	0.00%
101-05-070-000-000	610020	Small Capital Machinery & Equipment	3,224	1,460	8,000	13,000	5,000	62.50%

Street

CITY OF KIRKWOOD									
FISCAL YEAR 2023/2024 OPERATING BUDGET									
ACCOUNT NUMBER									
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE	
STREET									
			1,619,925	1,707,579	1,789,565	2,052,911	263,346	14.72%	

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Planning & Development Services

Mission Statement

- To practice sound urban planning techniques and policies, and offer quality development-related services
- To promote and encourage development within the City that aligns with the City's long-range vision
- To ensure that new construction, remodeling, or repairs meet standards as defined in the model building codes and zoning ordinances adopted by the City
- To maintain quality neighborhoods, housing stock, adherence to safety, and quality of life that residents of Kirkwood have come to expect through fair and consistent enforcement of the property maintenance (re-occupancy) code of the City
- To provide the City's Staff, Council, Boards, and Commissions with support and information as needed to facilitate planning and decision-making
- To assist and support in the historic preservation of properties in neighborhoods identified as historic districts and individual properties designated as landmarks by advocating for protecting, retaining, and enhancing designated historic properties
- To consider every contact an opportunity to provide both education and excellent customer service to residents, property-owners, contractors, and developers in the City of Kirkwood

General Description

The Planning & Development Services Department consists of two divisions: planning and building. Having single management oversight of these two divisions on a daily basis streamlines development activities and provides a single point of contact for physical development and economic development.

The Building Division is responsible for issuing residential and commercial building permits, plumbing permits, and mechanical permits; residential building, plumbing, electrical, and mechanical permits; contractors' licenses; residential and commercial re-occupancy permits; miscellaneous other permits (fences, signs, sprinkler systems); reviewing commercial and residential construction plans for code compliance; inspecting new construction and additions; inspecting residential and commercial buildings prior to re-occupancy; and maintaining and archiving building permits and plans as required by State regulations. The Building Division is also responsible for administering the Sewer Lateral Program.

The Planning & Development Services Department provides staff liaison support to the (1) Board of Adjustment, which meets monthly to hear variances to the Zoning Code; (2) Architectural Review Board, which meets twice a month to review all new houses, and additions for residential areas, all new structures or alterations in multi-family and non-

Planning & Development Services

residential areas, and the review of sign permits; (3) Board of Building Appeals, which meets on-call to hear appeals to building code requirements or interpretations; (4) Landmarks Commission which meets monthly to review plans related to construction for properties designated as local landmarks or in local historic districts, and also establish historic districts and landmarks; (5) Planning and Zoning Commission which meets twice a month to review requests for rezoning of property, zoning code text amendments, special use permits, site plan review, and subdivision requests; and (6) Industrial Development Authority which meets on-call for matters related to promoting the development in the City primarily through their ability to issue bonds for eligible projects.

Staff support for these various boards/commissions includes processing and reviewing applications and plans; preparing packets for the members; publishing public notices; preparing public notices for public hearings; preparing agendas; attendance and presentations at meetings; maintaining all minutes and files; meeting with petitioners and the general public regarding proposed land developments; and coordinating activities with the public, other City departments, and other government agencies. This department also provides administration and enforcement of zoning conditions including maintenance of performance guarantees, for 15 projects in FY22, in the amount of \$2,661,739.

The Planning & Development Services Department has identified the following key indicators: staffing levels, revenues and expenditures, permits issued and construction value, inspections performed, planning & zoning activities, sewer lateral program activity, and, citizen board support.

Staffing

In FY 22, The Planning & Development Services Department had a staff of eleven full-time employees and one part-time employee this includes the Planner I position that was new in FY22 to cover duties left by the creation of the Planning & Development Services Director position in FY21. The department's positions are listed below:

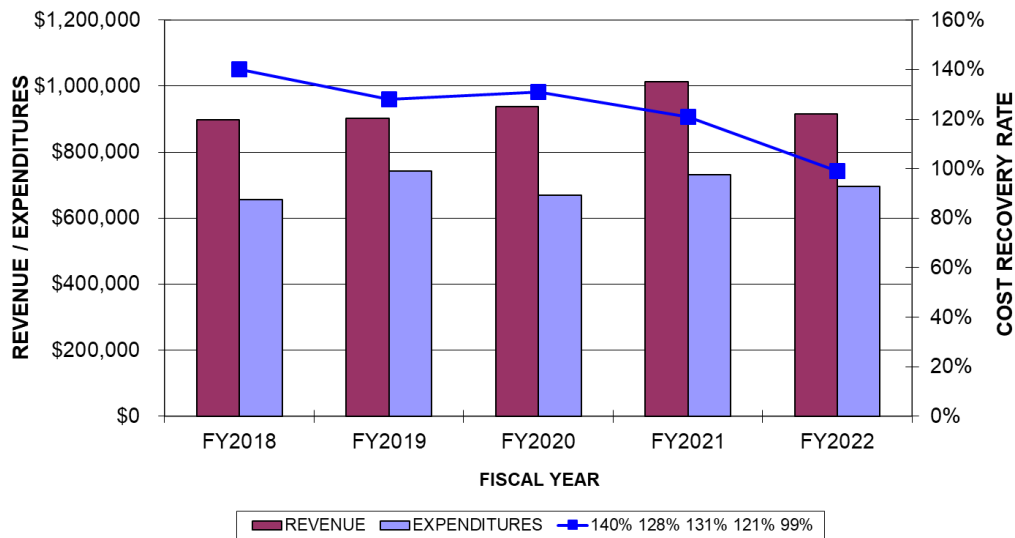
POSITION	FY18	FY19	FY20	FY21	FY22
Planning & Dev. Serv. Director	-	-	-	1.00	1.00
Building Commissioner	1.00	1.00	1.00	1.00	1.00
Plan Reviewer/ Insp. (Dep. Bldg. Com.)	1.00	1.00	1.00	1.00	1.00
Building Inspector	3.00	3.00	3.00	3.00	3.00
Part-time Building Inspector	-	0.50	0.50	0.50	0.50
Permit Clerk or Technician	3.00	3.00	3.00	3.00	3.00
Planner I (New in FY22)	-	-	-	-	1.00
Planner II (Previously in Engineering)	-	-	-	1.00	1.00
TOTAL	8.00	8.50	8.50	10.50	11.50

Planning & Development Services

Revenues and Expenditures

The Building Commissioner’s operation has historically been above the revenue recovery amount of 75%, which is the national ICC standard. The City Council significantly increased permit fees in April, 2003, with the intent to cover 100% of the Building Commissioner’s Office’s expenses. In FY22, the Building Commissioner’s Office’s was merged with planning to form the Planning and Development Services Department. The Building and Planning Divisions are intricately involved in review of permits that create the revenue for the department. With the current department structure, the cost recovery rate includes the expenditures related to the Planning Division which was previously under the Engineering Division of the Public Services Department. Staff believes this re-organization creates positive effects operationally and also provides a more accurate account of the recovery rate. The Planning and Development Services FY22 cost/revenue recovery rate was 99.0%.

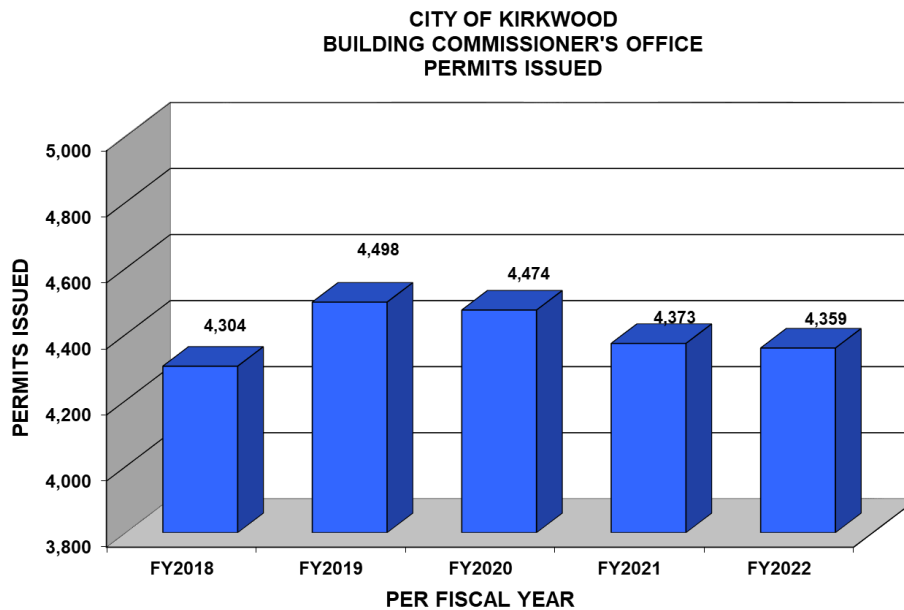
CITY OF KIRKWOOD
 BUILDING COMMISSIONER'S OFFICE
 REVENUES, EXPENDITURES, AND COST RECOVERY RATE



Planning & Development Services

Permits Issued

The Building Commissioner's Office issued 4,359 permits for building construction, re-occupancy, electrical, plumbing, fences, signs, and other miscellaneous items. Permits are reviewed for code compliance prior to issuance primarily by the City's Plans Examiner/Inspector with assistance from the Building Commissioner as needed.

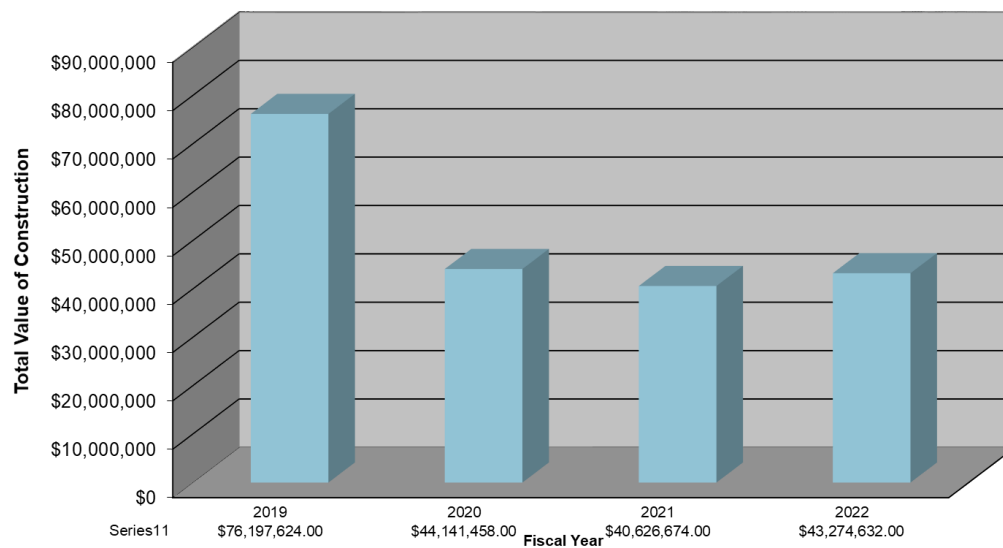


Planning & Development Services

The Building Commissioner's Office tracks permits for new construction (residential and commercial) including the estimated construction value of the building or structure. The value of the new construction fluctuates when the office issues permits for large commercial or multi-family projects. Residential infill housing and residential additions have been steady over the past eight to ten years. Because multiple permits can be issued on a single project, the numbers for new permits reflected in the table below do not correspond directly to the number of projects. As an example, there were 86 new residential permits issued this year on 71 new residential homes. New residential home numbers are reported in the Planning Division's portion of this report.

CITY OF KIRKWOOD										
PUBLIC WORKS BUILDING COMMISSIONER'S OFFICE										
VALUE OF BUILDING CONSTRUCTION										
FISCAL YEAR	NEW RESIDENTIAL		NEW COMMERCIAL		TOTAL PERMITS FOR NEW PROJECTS	TOTAL VALUE OF NEW RESIDENTIAL PROJECTS	TOTAL VALUE OF RESIDENTIAL ADDITIONS	TOTAL VALUE OF NEW COMMERCIAL PROJECTS	TOTAL VALUE OF COMMERCIAL ADDITIONS	TOTAL VALUE OF CONSTRUCTION
	NUMBER OF NEW PERMITS	VALUE	NUMBER OF NEW PERMITS	VALUE						
2018	79	\$ 31,643,299.00	2	\$ 400,000.00	81	\$ 31,755,299.00	\$ 9,237,973.00	\$ 400,000.00	\$10,580,206.00	\$ 42,623,505.00
2019	111	\$ 35,548,865.00	3	\$ 27,415,000.00	114	\$ 35,599,865.00	\$ 10,601,258.00	\$27,430,500.00	\$13,233,759.00	\$ 76,197,624.00
2020	72	\$ 25,335,941.00	3	\$ 6,365,000.00	75	\$ 25,335,941.00	\$ 11,725,094.00	\$ 6,365,000.00	\$12,440,517.00	\$ 44,141,458.00
2021	71	\$ 29,250,654.00	4	\$ 3,139,049.00	75	\$ 29,250,654.00	\$ 7,915,059.00	\$ 3,139,049.00	\$8,236,971.00	\$ 40,626,674.00
2022	86	\$ 30,627,565.00	2	\$ 408,257.00	88	\$ 30,627,565.00	\$ 10,137,210.00	\$ 408,257.00	\$2,101,600.00	\$ 43,274,632.00

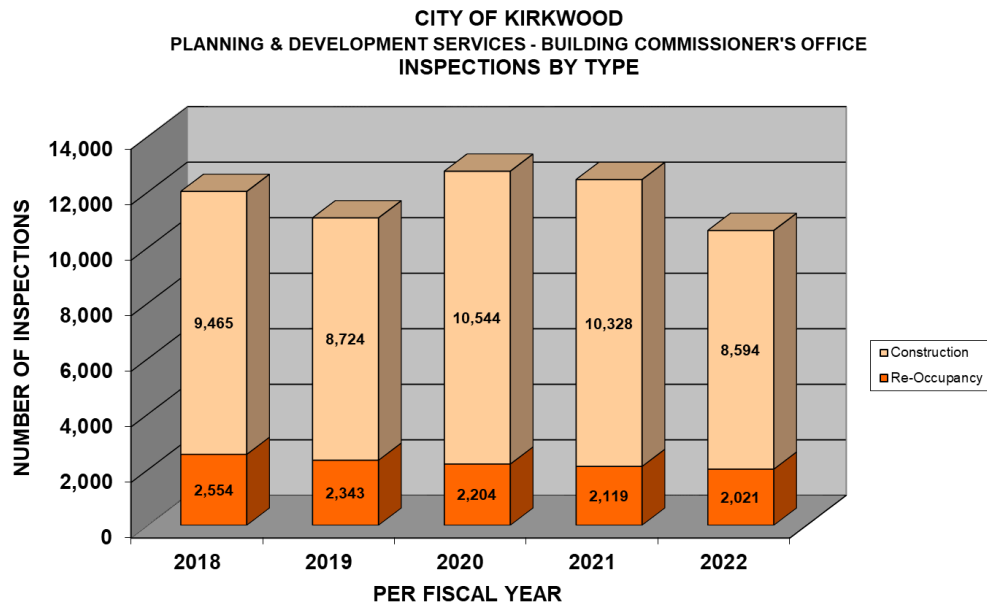
CITY OF KIRKWOOD
 PLANNING & DEVELOPMENT SERVICES - BUILDING COMMISSIONER'S OFFICE
 TOTAL VALUE OF BUILDING CONSTRUCTION



Planning & Development Services

Inspections

Each Building Permit produces the need for an average of about six inspections. This varies widely based on the type of structure, i.e., with a new residence or commercial building needing a minimum of 15 inspections. A re-occupancy permit generates two or three inspections on average. Miscellaneous permits usually require one or two inspections.



Planning and Zoning Activities

The City's current comprehensive plan, EnVision Kirkwood 2035, was adopted in September of 2017. As part of these new plans, planning personnel has begun implementing the goals and objectives through various code amendments that resulted from the 2017 Downtown Master Plan & Parking Study and from the Kirkwood By Design code review project. Kirkwood By Design included a review of the zoning, subdivision, and sign code. Recommendations from this process were ultimately reviewed and voted upon by the City Council in February of 2021 which means the code revisions were in place for all of FY22. The complete review of the City's various development regulations allowed the City to align the regulations with the various goals in these plans. These new regulations will continue to be monitored to ensure that they have the desired effect of guiding development that aligns with the City's vision.

Long Range Planning

In FY22, the Planning Division assisted the City Council's Vision Zero Task Force to conduct the Vision Zero Action Plan public process. The contract for the Vision Zero Action Plan was budgeted in FY21 but was put on-hold due to the unknown budget

Planning & Development Services

ramifications of COVID-19. The project was completed and resulted in the City Council's adoption of a Complete Street Policy and a Vision Zero Action Plan in March of 2022.

The Planning Division also managed the process for conceptual design of an extension of the Grant's Trail/Gravois Greenway from its current trailhead on Holmes Avenue into the heart of downtown Kirkwood. This involved public meetings, surveys, and steering/advisory committees which all informed the design for a preferred route to make this connection. Staff worked with a consultant to take the preferred alignment and apply for federal funding through the Surface Transportation Program – Sub allocated (STP-S) to construct the extension.

Lastly in FY22, the Planning Division continued review of the current Landmarks Ordinance. This process involved obtaining recommendations from the Landmarks Commission and providing support to a joint subcommittee that included 2 Landmark Commissioners and 3 City Councilmembers. This process continued into FY23 with final recommendation presented to the City Council for consideration at the time of this report.

Accomplishments and Achievements

- Continued implementation of the Downtown Master Plan & Parking Study by incorporating various recommendations into proposed private developments.
- Facilitated an approximately 10-month long public planning process for Vision Zero.
- Creation of a Complete Street Policy and Vision Zero Action Plan.
- Managed the conceptual design for extension of the Grant's Trail/Gravois Greenway into Downtown Kirkwood which resulted in the submission of a STP-S grant application to fund the project.
- Continued to update the various webpages on the City's website in order to offer more documents and information to the general public.
- Expanded the online tool called Choose Kirkwood (www.choosekirkwood.org) as an Economic Development resource for property and business owners to include a service that automatically generates listings for available properties in Kirkwood.
- Created recommended revisions to the City's landmark ordinance based upon work with the Landmarks Commission and the subcommittee with Landmarks Commission and City Council representation.
- Maintained Certified Local Government Status with State Historic Preservation Office.
- Staff maintained various professional certifications.

Planning & Development Services

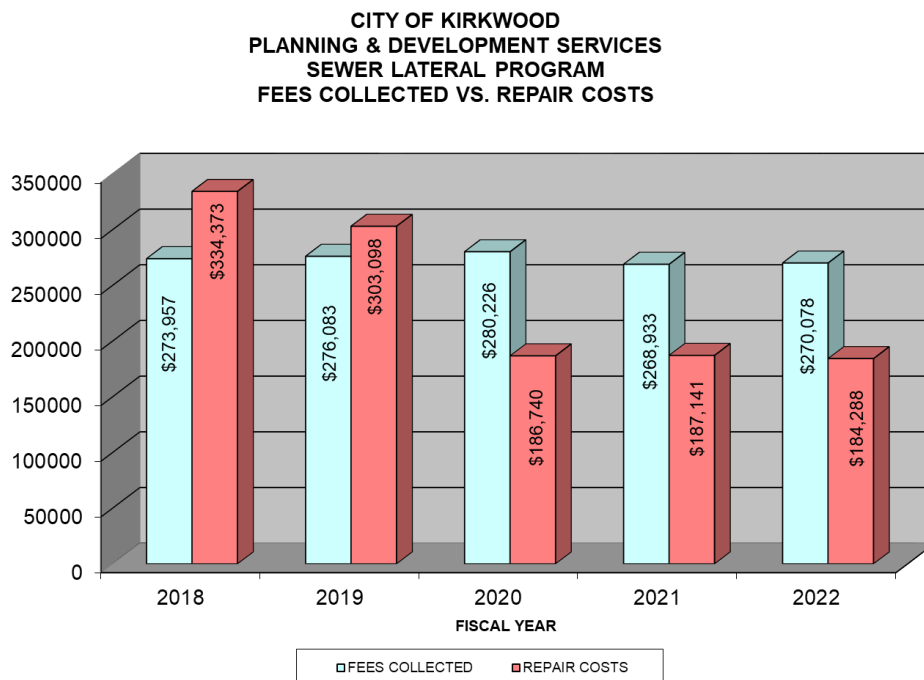
The following table shows a number of performance measures that indicate the amount of activity related to the Planning Division and the corresponding results.

Planning & Zoning Performance Measures	
<i>Demand</i>	<i>FY22</i>
Boundary/Consolidation Plats/Condo Plats	18
Subdivision Plats	0
Subdivision Waivers	1
Site Plan Reviews (Major & Minor)	6
Special Use Permits	6
Rezoning Cases	2
CUP Cases	0
B-2 Mixed Use Cases	1
B-4 Cases	0
B-5 Cases	0
Zoning Code Amendments	4
Architectural Review Board Cases	241
Board of Adjustment Cases	32
Landmarks Commission Cases	28
Historic Districts/Landmarks Approved	1
<i>Workload</i>	<i>FY22</i>
Planning & Zoning Meetings	16
Architectural Review Board Meetings	25
Landmarks Commission Meetings	12
Board of Adjustment Meetings	9
Site Condition Inspections	31
Zoning Verification Letters	23
Zoning Violation Inspections	19
<i>Results</i>	<i>FY22</i>
Avg. Case Timeline (Submittal to CC Action)	95 days
New Lots Platted	0
New Single Family Homes Permitted	71
Median Construction Value - New Home (\$)	400,033
Median Square Footage - New Home (sf)	2,942
New Commercial Structures Permitted	2

Planning & Development Services

Sewer Lateral Program

The Sewer Lateral Insurance program began in June, 1999, after being approved by the voters in Kirkwood. Until January 31, 2019, the Engineering Office was responsible for the administration of this insurance program, which covers 75% of the cost of repairing a broken private house sewer lateral. On February 1, 2019, the Building Division began managing the program. In this program, the City, through a private contractor, verifies the break in the line and determines if the repair qualifies under the program and the extent of the repairs required. Of the 150 applications submitted in FY22, 68 laterals were repaired with the City paying an average cost of \$2,710.

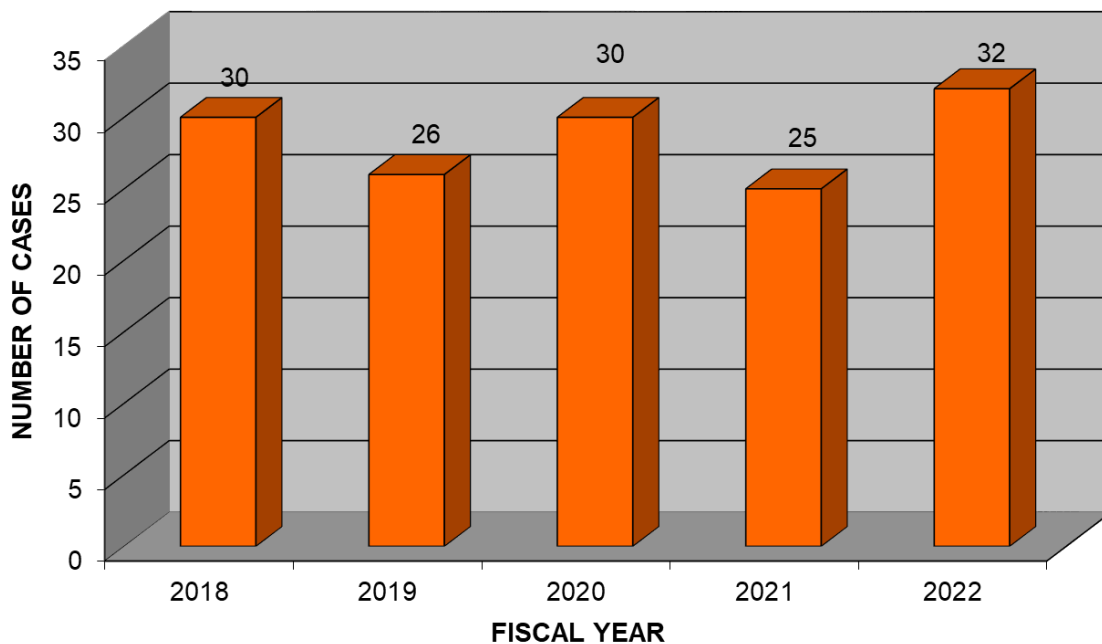


Citizen Boards and Commission Support

The Planning & Development Services Department provides full staff support to the Board of Adjustment. The Board of Adjustment is a quasi-judicial board consisting of five members appointed by the City Council. The Board meetings are conducted the second Monday of each month. The Board hears petitions for variances to the Zoning Code. A variance is a relaxation of the terms of a zoning ordinance or another regulatory document in order to avoid unnecessary hardships to a landowner. A variance usually deals with some measurable physical requirements such as height, bulk, or setbacks and is based upon a finding that such relaxation will not be contrary to public interest. A typical use of the variance procedure would be to permit construction of a home on a lot too narrow to have the required side yards because it was platted before the adoption of the current side yard regulations. A summary of the number of cases that they reviewed in the past five years can be seen in the following chart.

Planning & Development Services

**CITY OF KIRKWOOD
PLANNING & DEVELOPMENT SERVICES - BUILDING COMMISSIONER'S OFFICE
BOARD OF ADJUSTMENT
NUMBER OF CASES FILED**

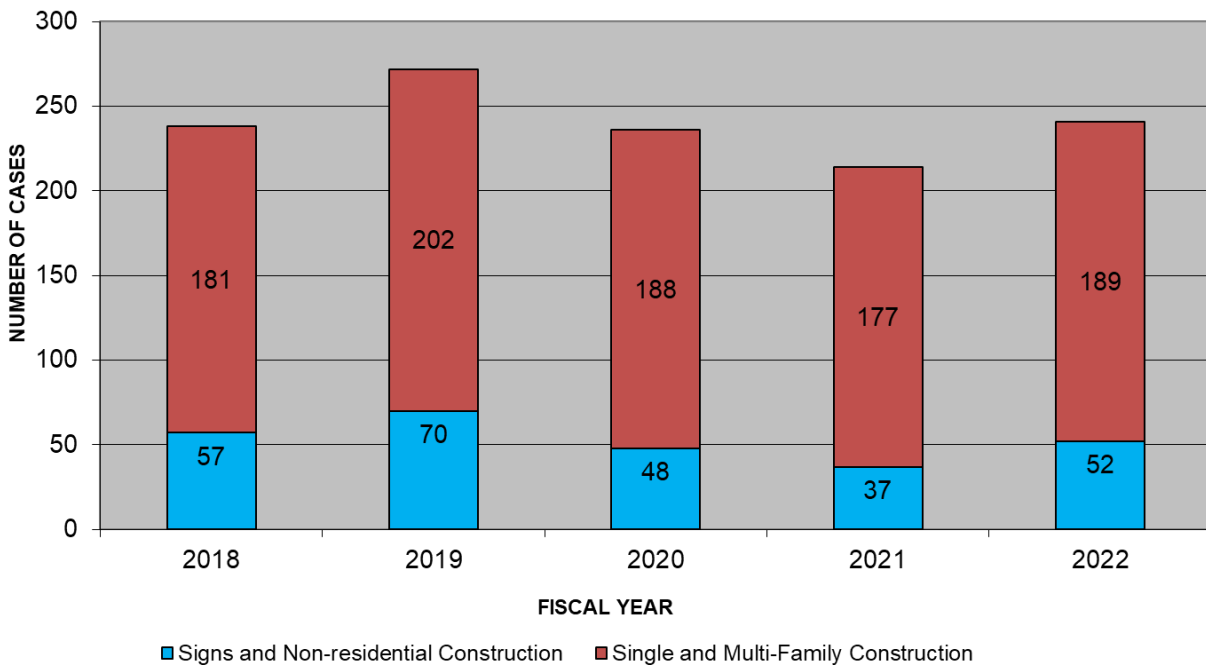


The Planning & Development Services Department also provides full staff support to the Architectural Review Board. The Board consists of five members appointed by the City Council. The Architectural Review Board (ARB) reviews the architectural design of all new houses and additions for residential areas as an advisory function. The ARB has final authority for architectural review of all new structures or alterations in multi-family and non-residential areas, and the review of sign permits.

The intent of architectural review is to insure that the architectural scheme of proposed new construction, exterior renovation, or additions and proposed new signs are in harmony with the architectural scheme of the building, site, and surrounding area while striving not to destroy individual creativity for the sake of conformity. A summary of the number of cases that they reviewed in the past five years can be seen in the following chart.

Planning & Development Services

CITY OF KIRKWOOD
PLANNING & DEVELOPMENT SERVICES - BUILDING COMMISSIONER'S OFFICE
ARCHITECTURAL REVIEW BOARD
NUMBER OF CASES FILED

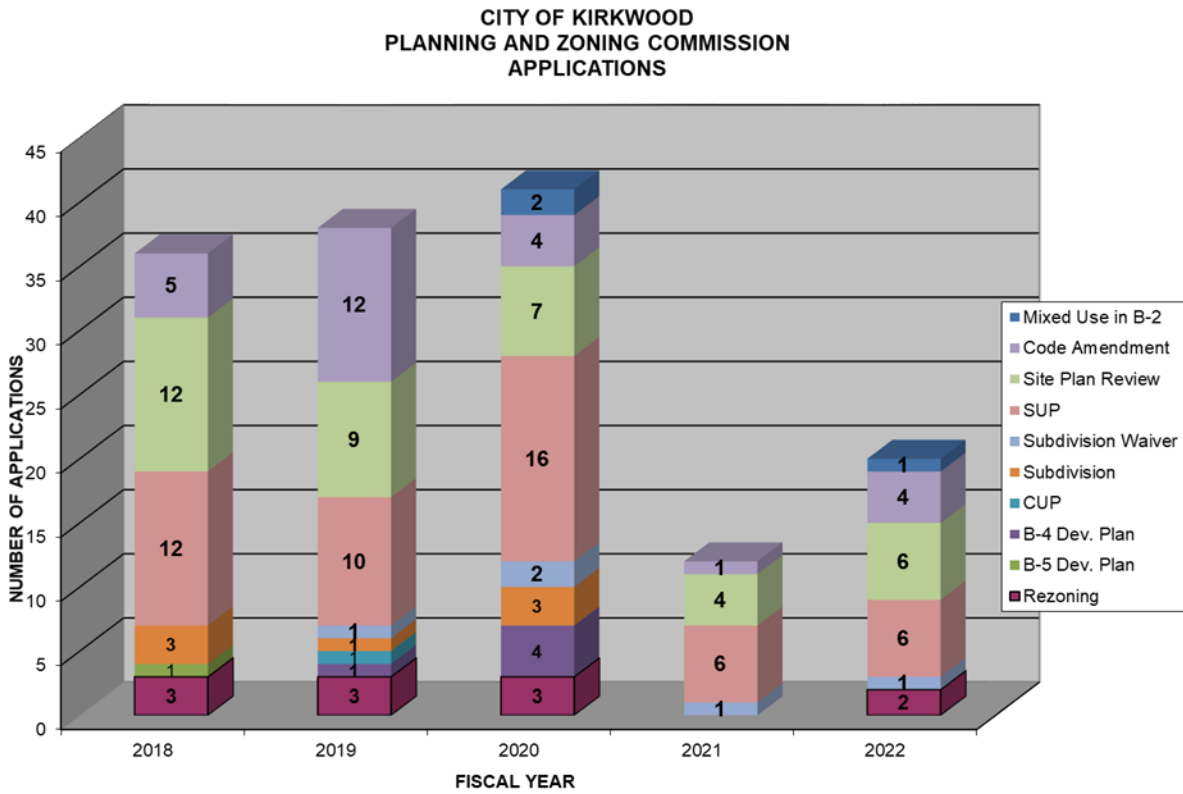


The Planning & Development Services Department provides staff support to the Planning & Zoning Commission. The Planning & Zoning Commission is made up of nine volunteer residents who are appointed by the City Council. This Commission is responsible for analyzing, reviewing, and making recommendations on zoning matters to the City Council for the following petition types:

- Commercial Site Plan Reviews (Mixed-use or Special Use)
- Re-zonings
- Special Use Permits
- Subdivision of Property
- Community Unit Plans
- Zoning Code Amendments

A summary of the number of cases that they reviewed in the past five years can be seen in the following chart.

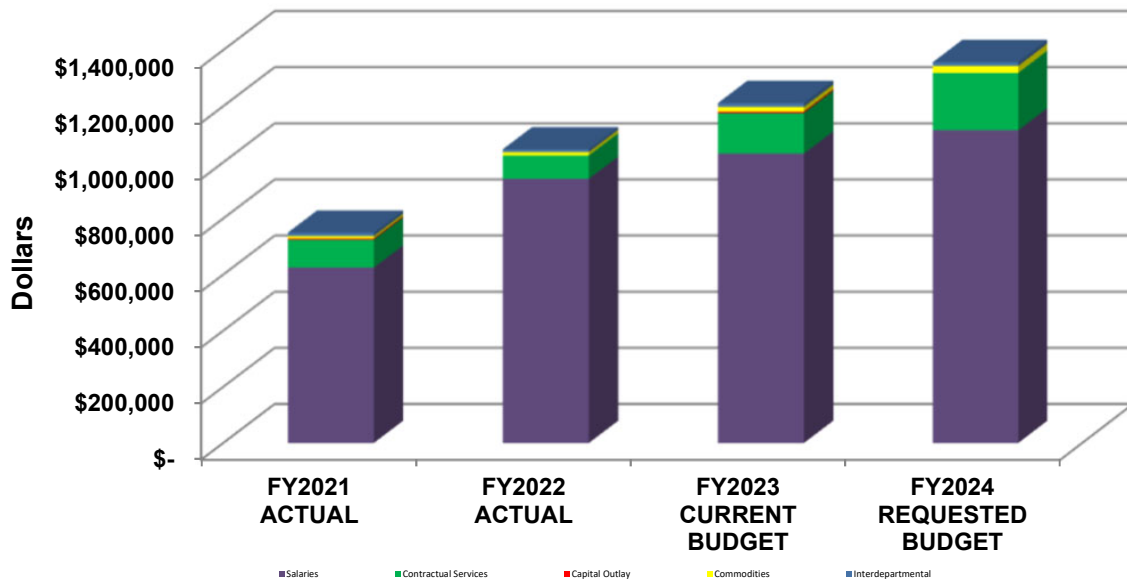
Planning & Development Services



**CITY OF KIRKWOOD, MISSOURI
PLANNING & DEVELOPMENT OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	457,196	714,469	751,720	806,390
Part-time Salaries	21,272	23,420	40,170	42,831
Overtime	-	82	500	500
Social Security	28,692	45,227	48,240	52,712
Medicare	6,711	10,576	11,290	12,336
Civilian Pension	27,314	36,828	70,765	53,045
Deferred Compensation	2,189	12,786	-	15,934
Subtotal Salaries	543,374	843,388	922,685	983,748
Other Benefits				
Health Insurance	78,350	93,813	104,810	125,543
Dental Insurance	2,314	3,374	3,175	4,110
Vision Insurance	394	602	675	747
Unemployment Compensation	320	-	-	-
Subtotal Other Benefits	81,378	97,789	108,660	130,400
Total Personnel Services	624,752	941,177	1,031,345	1,114,148
Contractual Services	99,832	83,520	144,395	204,550
Commodities	8,540	11,662	16,600	24,575
Capital Outlay	3,917	-	5,000	-
Interdepartmental Charges	12,364	10,250	13,844	13,950
TOTAL PLANNING & DEV. BUDGET	749,405	1,046,609	1,211,184	1,357,223

Planning & Development Budget Summary



CITY OF KIRKWOOD PLANNING AND DEVELOPMENT SERVICES

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	101-06-075-000-000	520075	Professional Services Other	\$77,500	\$ 115,000	\$ 37,500	48.39%
<p>Narrative: Increase to include a streetscape plan and a new economic development data tool through Placer AI.</p>							
2	101-06-075-000-000	530005	Office Supplies	\$6,000	\$ 13,514	\$ 7,514	125.23%

Narrative: Increase primarily to cover cost of purchasing new code books through the International Code Council after updating to ICC's 2021 suite of codes.

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
101-06-075-000-000	510005	Wages Full Time Civilian	457,196	714,469	751,720	806,390	54,670	7.27%		
101-06-075-000-000	510020	Wages Part Time	21,272	23,420	40,170	42,831	2,661	6.62%		
101-06-075-000-000	510025	Overtime Civilian	-	82	500	500	-	0.00%		
101-06-075-000-000	511005	Social Security Taxes	28,692	45,227	48,240	52,712	4,472	9.27%		
101-06-075-000-000	511010	Medicare Contributions	6,711	10,576	11,290	12,336	1,046	9.27%		
101-06-075-000-000	512005	Civilian Pension	27,314	36,828	70,765	53,045	(17,720)	-25.04%		
101-06-075-000-000	512015	Deferred Comp	2,189	12,786	-	15,934	15,934	100.00%		
101-06-075-000-000	513005	Health Insurance	78,350	93,813	104,810	125,543	20,733	19.78%		
101-06-075-000-000	513010	Dental Insurance	2,314	3,374	3,175	4,110	935	29.45%		
101-06-075-000-000	513015	Vision Insurance	394	602	675	747	72	10.67%		
101-06-075-000-000	514005	Unemployment Comp	320	-	-	-	-	0.00%		
101-06-075-000-000	520010	Bank & Credit Card Fees	-	-	-	20,000	20,000	100.00%		
101-06-075-000-000	520015	Derelict Structures	29,645	-	-	-	-	0.00%		
101-06-075-000-000	520030	Legal	19,154	24,071	22,000	22,000	-	0.00%		
101-06-075-000-000	520045	Microfilming & Storage Services	3,079	688	3,500	3,500	-	0.00%		
101-06-075-000-000	520065	Training	331	1,089	7,000	7,000	-	0.00%		
101-06-075-000-000	520075	Professional Services Other	17,060	27,375	77,500	115,000	37,500	48.39%		
101-06-075-000-000	522060	Telephone & Cellular	2,231	2,087	2,625	2,700	75	2.86%		
101-06-075-000-000	525005	General Liability	8,379	8,561	9,500	10,500	1,000	10.53%		
101-06-075-000-000	525010	Work. Comp. Premium	17,693	18,400	15,570	16,350	780	5.01%		
101-06-075-000-000	526020	Printing	1,062	1,249	1,400	2,000	600	42.86%		
101-06-075-000-000	527005	Travel	1,198	0	5,300	5,500	200	3.77%		
101-06-075-000-000	530005	Office Supplies	4,494	4,830	6,000	13,514	7,514	125.23%		
101-06-075-000-000	530015	Clothing	771	1,439	2,500	2,750	250	10.00%		
101-06-075-000-000	530060	Postage	2,220	2,102	4,000	4,000	-	0.00%		
101-06-075-000-000	532005	Membership Dues	620	2,580	2,800	3,011	211	7.54%		
101-06-075-000-000	533060	Operating Supplies Other	43	207	400	400	-	0.00%		
101-06-075-000-000	533070	Safety Equipment	392	504	900	900	-	0.00%		
101-06-075-000-000	533055	Fuel/Lubricants	2,421	4,486	4,466	6,176	1,710	38.29%		
101-06-075-000-000	550020	Fleet Services	9,943	5,764	9,378	7,774	(1,604)	-17.10%		
101-06-075-000-000	610060	Small Capital Office, Furniture & Equip.	3,917	-	5,000	-	(5,000)	-100.00%		
PLANNING AND DEVELOPMENT			749,405	1,046,609	1,211,184	1,357,223	146,039	12.06%		

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City of Kirkwood Recreation Division

The Recreation Division of the Parks and Recreation Department has identified the following performance measurements for the FY21-22 report and includes: Staffing levels, recovery rates, market comparisons, satisfaction rates of users/participants and vehicles used by the Recreation Division. A "Performance Based Budget Report" that analyzes the various cost centers on a performance basis is also included.

The Recreation Division is responsible for the administration and operation of five primary recreation facilities: the performing arts center, community center, ice rink, racquet sports complex and aquatic center. Additionally, the division is responsible for all recreation programs, the Greentree Festival and the annual July 4th celebration. This responsibility includes all recreation programs offered at the facilities, as well as some offsite locations. The Division is also responsible for the development and implementation of policies for renting the facilities.

Staffing

For Fiscal Year 2021-22, the Recreation Division operated with a full time staff of 16 employees. While 50% of the director's salary was paid out of the Park Fund and theoretically, 50% of the position's work output is supposed to be devoted to park operations.

Full Time Staff

Director of Parks and Recreation
Superintendent of Recreation
Recreation Supervisors (2 positions)
Office Manager
Building Maintenance Worker
Ice Rink manager
Assistant Ice Rink Manager
Community Center Custodians (2 positions)
Ice Rink Maintenance Worker
Recreation Specialist – Aquatics & Events
Performing Arts Center General Manager
Performing Arts Center Business Manager
Performing Arts Center Technical Coordinator
Performing Arts Center Guest Relations Coordinator

Two sets of figures related to hours worked have been developed. The first shows the number of hours worked during the fiscal year by payroll and contract staff. This offers a comparison from year to year of hours expended within certain cost centers.

The second set of figures takes revenue generated within a cost center divided by the number of hours expended on cost center activities. These figures serve as an indicator of the effectiveness of the operation within the cost center.

City of Kirkwood Recreation Division

Ideally as the amount of hours worked rises, the average earned per hour worked should stay nearly the same, reflecting that the additional hours used were an important factor in generating additional revenue.

Full Time, Part-Time, Overtime and Contractual Hours Worked by Cost Center

	FY2019-20	FY20-21	FY 21-22
Administrative	14,732	12,966	13,751
Community Center	6,179	5,936	5,803
Rink	15,049	8,484	11,809
Aquatic Center*	20,751	11,871*	18,260
Day Camps	8,485	445	8,378
Tennis	1,062	1,032	1,394
KPAC	N/A	2,753	6,282
	66,258	43,487	65,679

*Includes hours for pool management company. FY21 is lower due to half of the facility being open during covid closures.

Revenue Generated Per Hour Worked

	FY2019-20	FY20-21	FY 21-22
Community Center	\$28.57	\$10.58*	\$29.43
Rink	\$55.07	\$47.03*	\$63.64
Aquatic Center*	\$17.33	\$11.01*	\$25.69
Day Camps	\$24.87	\$16.62*	\$16.54
Tennis	\$37.45	\$31.42	\$69.75
KPAC	N/A	\$15.18	\$38.21

*Includes hours for pool management company. FY19 not available due to closure of company prior to providing the figures. FY21 is lower due to half of the facility being open during covid closures.

Recovery Rates

The City has adopted a User Fee Policy for the services provided by the recreation department. Three distinct categories are classified: Public Services, Merit Services, and Private Services. The recovery level is based upon the definitions of the three categories. Public Services are offered free of charge and are generally available to anyone. Merit Services have restrictions on who can participate but generally benefit not for profits. Private Service benefit an individual or individuals who pay for the direct costs of a service. In some cases, a distinction between resident and non-resident status will result in different fees as well.

City of Kirkwood Recreation Division

Fees and charges are determined within each category and through market research. Municipalities offering similar activities and facilities, with some comparisons to for-profit or semi-public, define the market. For example, athletic associations, YMCA's or aquatic centers.

Kirkwood Parks and Recreation Department has strived to reach a minimum recovery rate of 80% through fees, while maintaining a balance of affordable and quality services. Monitoring this rate is a benefit, as the Recreation Division has become independent of the general fund. This independence is accomplished through a transfer from the Parks and Recreation Sales Tax Fund that offsets operating deficiencies. Striving for a higher recovery rate allows the parks and storm water sales tax funds to be utilized for capital purposes.

The overall recovery rate for the Recreation Division typically ranges between 81% to a record high 95%+ achieved in FY06-07. This compares to the recovery rate just below 50% achieved in 1995. The recovery rate of 92% achieved for FY2018-19 represents a strong financial performance and is one of the best on record. Conversely, the lowest financial performance occurred in FY20-21 with a low recovery rate of 43%. Covid-19 closures severely affected operations and will continue to have lingering effects on cost recovery.

Influencing Factors

From one year to the next, a variety of factors may influence outcomes for any of the cost centers. A listing of these factors is included at the end of the "Recovery Rates" section.

This overall rate is derived from the rates for the various cost centers as detailed below:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Cost Center	Percent of Expenses Recovered	Percent of Expenses Recovered	Percent of Expenses Recovered	Percent of Expenses Recovered	Percent of Expenses Recovered
Administrative	0%	0%	0%	0%	0%
Community Center ¹	55%	55%	55%	29%	56%
Ice Rink ³	135%	160%	148%	98%	146%
Aquatic Center ²	97%	93%	79%	44%	89%
Day Camps	137%	137%	146%	90%	121%
Recreation Programs	189%	193%	207%	125%	130%
Tennis Complex	160%	193%	175%	189%	179%
Greentree Festival	107%	127%	117%	-90%	91%
July 4 th Event	65%	76%	52%	0%	29%
PAC ⁵				24%	50%
Overall Recovery Rate⁴	88%	92%	87%	43%	76%

Influencing Factors

¹The Community Center recovery rate does not reflect revenue generated by other aspects of the recreation division's operation that generate positive revenue such as recreation programs and day camp.

City of Kirkwood Recreation Division

²Weather, Covid & facility closures are contributing factor when considering the last five fiscal year performances.

³Rink revenues and use were negatively impacted in FY21 by COVID closures.

⁴The overall recovery rate depicted in FY21 indicates the lowest recovery rate in recent history.

Market Research Pricing Strategy

As with any commodity or service offered on the market, pricing strategies must be developed to determine the fee charged. In our case, that strategy is guided by a these factors: User Fee Policy; philosophy of service; perceived value by the consumer; and market pricing.

It is a common practice by the recreation division to rely on fee surveys of local municipalities to determine fees and charges. Staff also utilizes the Missouri Park and Recreation Association statewide studies on fees and charges for comparison purposes. It is the intent to analyze the data on a regular basis to assure that our prices are competitive and in line with the market. Adjustments will be made according to those figures. The following chart compares fees and charges related to the ice rink.

	KIRKWOOD	BRENTWOOD	CREVE COEUR	WEBSTER	QUEENY	
Public Skating Session						
Resident	\$4.00	\$4.00	\$4.00	\$4.50	\$5.00 Child	
Non-Resident	\$5.00	\$6.00	\$6.00	\$6.00	\$6.00 Adult	
Resident Senior	\$3.50	\$3.00	\$3.50	\$3.50	\$3.00	
Non-Resident Senior	\$4.00	\$4.00	\$5.50	\$4.00		
Skate Rental	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	
Freestyle Session						
Resident	\$5.00/hour	\$6.00/hour	\$5.00/half hour	\$11.00/hour	\$7.00/hour	
Non-Resident	\$6.00/hour	\$7.00/hour	\$5.00/half hour	\$11.00/hour	\$7.00/hour	
Stick and Puck Session						
Resident	\$5.00/hour	\$6.00/hour	\$7.00/1.5 hours	\$5.50/session	\$7.00/hour	
Non-Resident	\$6.00/hour	\$7.00/hour	\$7.00/1.5 hours	\$8.00/session	\$7.00/hour	
Party Room Rental						
Resident	\$150.00/25	\$150.00/18	\$140.00/15	*\$25.00-\$35.00		*Plus admission and skate rental
Non-Resident	\$170.00/25	\$150.00/18	\$160.00/15	*\$25.00-\$35.00		*Plus admission and skate rental
Rink Rental						
Prime Time	\$220.00/hour	\$230.00/hour	\$240.00/hour	\$240.00/hour	\$225.00/hour	
Non-Prime Time	\$160.00/hour	\$160.00/hour	\$170.00/hour	\$225.00/hour	\$225.00/hour	
Group Skating Lessons						
Resident	\$9.00	\$9.00	\$10.00	\$9.00		
Non-Resident	\$10.00	\$10.00	\$12.50	\$10.00		

City of Kirkwood Recreation Division

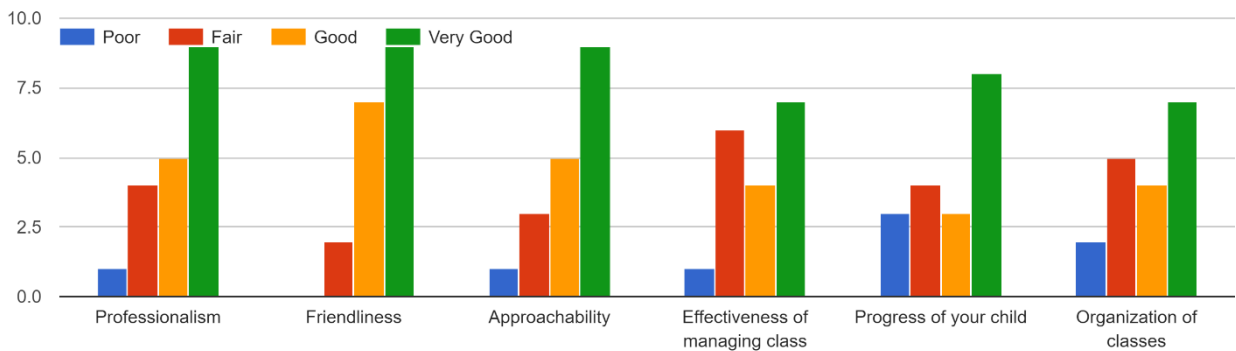
Satisfaction Rates

Measuring the quality of park and recreation services is important. For multiple years, the staff has undertaken an ongoing survey process. Surveys measure satisfaction rates along with assessment of costs. A target of 80% positive satisfaction rate is strived for. For cost related questions the goal is to ensure at least, 2/3 of the respondents find fees are acceptable. The goal is to develop survey's that indicate specific feedback that allow for appropriate program changes.

It is not possible to highlight all of the survey work done by the department over the course of a year, so only a select sample is shown.

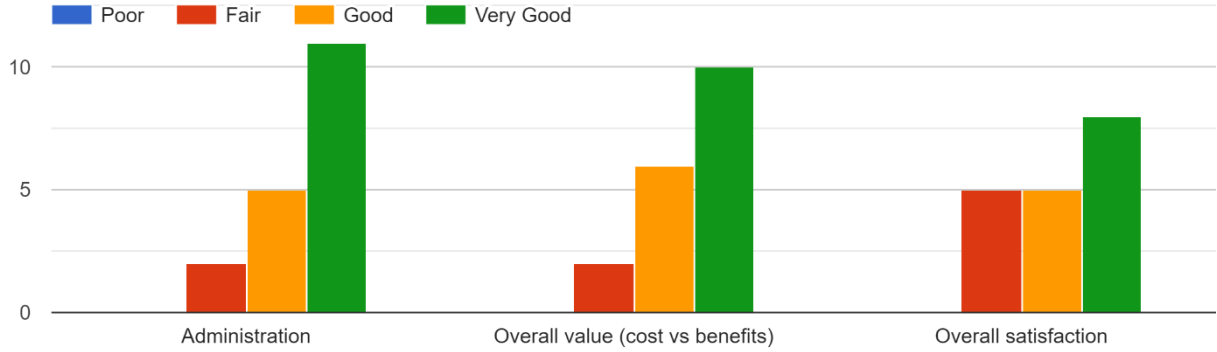
The Department uses a variety of methods in gathering surveys. One of the most common are electronic surveys administrated through Constant Contact, or Survey Monkey or in this case, the following results used Google Forms. The information below shows survey results from the 2022 Skate Lessons Survey.

Please rate the skate lesson instructors on the following

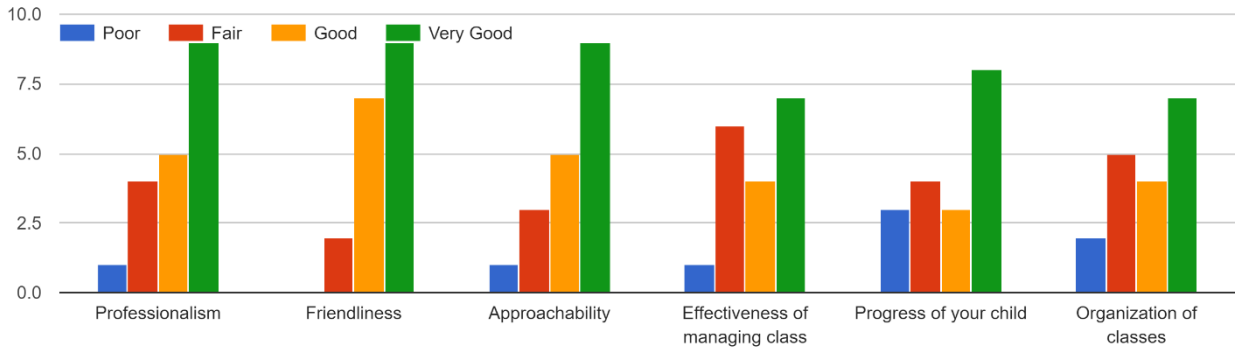


City of Kirkwood Recreation Division

Overall quality of program

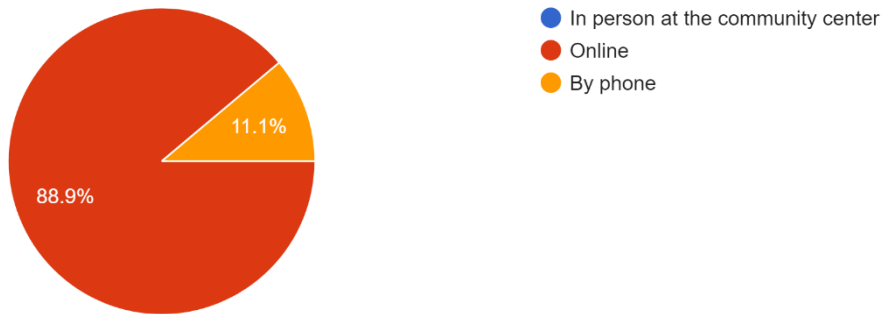


Please rate the skate lesson instructors on the following



What was the method used for registration?

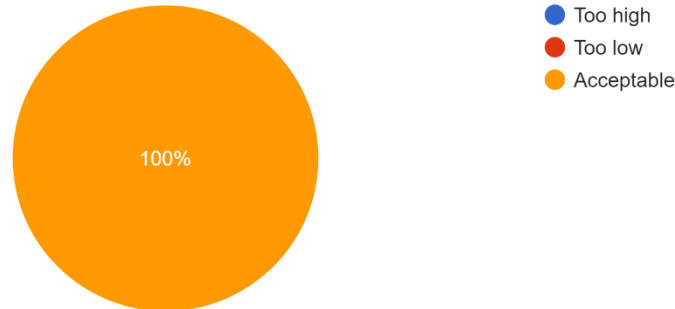
18 responses



City of Kirkwood Recreation Division

Skating lesson fees

18 responses



Department Vehicles

The Recreation Division's vehicles include; two ice resurfacing machines, a 2016 Olympia that is the primary machine, and a 2003 Olympia that serves as a backup. Both machines are operated exclusively within the ice arena by rink staff members, including the manager, assistant manager, ice rink maintenance person and part time ice rink shift managers.

The other vehicle associated with the Recreation Division is 2009 Dodge Caravan minivan. It is driven by full time Recreation Division staff members for a variety of purposes. This vehicle will be replaced by the end of 2022.

RECREATION DIVISION PROGRAM BUDGET ANALYSIS

This document serves as a program budget based analysis for the recreation division. The budget structure is based on ten cost centers utilized for the budget. The current 10 cost centers are:

- Administration (2001) - encompasses costs that are not directly attributable to any of the following nine cost centers. It includes salary and benefit expense for much of the professional and front desk staff members.
- Community Center (2002) – expenses to operate the community center, including custodial and maintenance staff. It should be noted that many of the other cost centers are able to function only because of the existence of the community center. Revenue associated with this cost center is limited for the most part to rent collected in exchange for use of a space within the community center.
- Ice Rink (2003) – expenses include staff dedicated to the operation of the rink as well as much of the utility costs for the rink. Revenue is generated

City of Kirkwood Recreation Division

- by rink related activities, including public admission, rentals and lesson programs.
- Aquatic Center (2004) –includes expenses associated with operation of the facility plus 10% of both the Recreation Superintendent and Office Manager’s salaries and benefits. Revenue comes from activities taking place at the aquatic center. The Cities of Glendale and Oakland share in any operating losses/gains.
 - Day Camp (2005) – includes expenses for the seasonal day camp staff as well as contract staff for specialty camps and camp supplies. Most of these camps operate out of the community center. Revenue is generated through fees for the various camp programs.
 - Recreation Programs (2006) – this includes expenses for a wide range of programs such as athletic leagues, senior activities, fitness, and youth theatre to name just a few examples. These programs utilize a wide range of facilities including the community center, Kirkwood Park and other off site venues. Revenue is generated through fees and charges for such programs. The expectation is that programs operated within this cost center will, at a minimum, return their direct costs plus 25%.
 - Racquet Sports Center (2007) – expenses include cost for seasonal staff and contract staff that supervise the center and conduct related programs such as lessons, leagues and tournaments. Revenue is generated by daily and season passes, and fees for participation in facility related programs.
 - Greentree Festival (2008) – expenses include overtime costs for staffing the festival, entertainment and material and supplies to support the event. Revenue is generated through booth fees, participation fees and sponsorships.
 - July 4th Fireworks (2009) – Expenses include overtime for park staff, fireworks, entertainment and event supplies. Revenue is derived from sponsorships.
 - Performing Arts Center (2010) - expenses include full-time staff dedicated to the operation of the Performing Arts Center as well as utility costs, general supplies, show promotions, and contracted staff. Revenue is generated through rent of the main stage, event space, studio theater and a dedicated facility fees for each ticket sold.

To develop a program budget based analysis of the current recreation division budget, each of the ten cost centers is evaluated. Historically each cost center is analyzed during budget development and measures such things as cost recovery (revenue divided by expenses), and net dollars (revenue minus expenses) as a method of comparing performance from one year to the next. In this analysis, the following items are examined for each cost center:

City of Kirkwood Recreation Division

- A valuation of each cost center, based on the value to the community and the operation of the recreation division. A scale of 1 – 4 is being used, with 1 having the lowest value and 4 the highest. The valuation is based on staff input and discussion, and considers a number of factors, including financial performance, resident participation or usage, need within the community for such services, tradition of activities.
- Average recovery rate and net dollars for each cost center for the last five completed fiscal years (2017-2021).
- A target recovery and net dollar rate for each cost center based on those historical figures and other considerations such as recovery policy for the individual cost center.
- Modified budget amounts, recovery rates and net dollars for each cost center for the current budget based on an attempt to assess what are mostly personnel costs housed in the administrative cost center to the other cost centers. This distribution of time and personnel cost is based on estimates from staff as to how much of their time is used within the various cost centers.

In the lists below, the following definitions would apply:

- **Five Year Recovery Rate** is defined as the five year average of revenue divided by expenses.
- **Five Year Net Dollars** is the five year average of each cost center's revenue minus expenses. Negative amounts are shown in parentheses.
- **Current Target Recovery Rate** is revenue divided by expenses and is a consideration in budget preparation. In some cases, the target number is set by policy (the aquatic center for example), and in others by historical performance, and serves as a guide when developing the budget for the upcoming year
- **Current Target Net Dollars** is a calculation of revenue minus expenses. The target amount is developed through historical performance and is set a guide during the budget process.
- **FY 23-24 Budget Recovery Rate** is revenue divided by expenses as projected in the proposed budget for the upcoming fiscal year.
- **FY 23-24 Net Dollars** is again revenue minus expenses as projected in the upcoming year's budget request.

Administrative Cost Center (101-2001)

Value=4 – This value is based primarily on the idea that without an administrative structure, none of the other cost centers can function.

Five Year Recovery Rate – 0%

Five Year Net Dollars – (\$531,225)

City of Kirkwood Recreation Division

Current Target Recovery Rate – 0%

Current Target Net Dollars – N/A

FY23-24 Budget Recovery Rate – N/A

FY23-24 Net Dollars – (\$699,784)

Community Center (101-2002)

Value = 4 – The community center serves as the hub for the recreation division operation, as the administrative cost center serves the remaining cost centers. Its ability to generate some revenue also gives it value.

Five Year Recovery Rate – 50%

Five Year Net Dollars – (\$144,826)

Current Target Recovery Rate – 55%

Current Target Net Dollars – (\$140,000)

FY23-24 Budget Recovery Rate -35%

FY23-24 Net Dollars -(\$198,053)

Ice Rink (101-2003)

Value = 3 – Although the ice rink is most heavily used by nonresidents, its ability to generate revenue far above its cost to operate make it a key in sustaining other aspects of the recreation division that do not generate adequate revenue to cover costs.

Five Year Recovery Rate – 135%

Five Year Net Dollars – \$190,928

Current Target Recovery Rate – 135%

Current Target Net Dollars – \$200,000

FY23-24 Budget Recovery Rate – 117%

FY23-24 Net Dollars - \$110,645

Aquatic Center (101-2004)

Value=3 – Historically swimming is regarded as one of the most popular recreation activities. This score reflects that value. On the downside the facility does not typically pay for itself, and is only open for 100 days a year. Note that none of the figures below reflect payments made by the Cities of Glendale and Oakland that help cover operational and capital costs for the facility.

Five Year Recovery Rate – 81 %

Five Year Net Dollars – (\$71,727)

Current Target Recovery Rate –100%

Current Target Net Dollars – \$0

FY23-24 Budget Recovery Rate – 76%

FY-23-24 Net Dollars – (\$148,519)

City of Kirkwood Recreation Division

Day Camp (1005)

Value = 3 – The longest running recreation program offered by the Parks and Recreation Department, the day camp program has become increasingly valuable to families as its scope, including before and after care, and specialty camps.

Five Year Recovery Rate – 126%
Five Year Net Dollars – \$38,093
Current Target Recovery Rate –125%
Current Target Net Dollars – \$40,000
FY23-24 Budget Recovery Rate -152%
FY23-24 Net Dollars -\$113,257

Recreation Programs (101-2006)

Value=3 – This cost center is something of a catch all for a variety of recreation programs. It includes everything from fitness programs, athletic leagues, senior trips and youth theatre. A separate evaluation of individual programs within this cost center will be conducted, but in the meantime the score for this cost center is based on an overall perception that many of these programs are unique, serve many residents and generate significant revenue over income to support the division.

Five Year Recovery Rate – 170%
Five Year Net Dollars – \$100,649
Current Target Recovery Rate –180%
Current Target Net Dollars – \$125,000
FY23-24 Budget Recovery Rate -111%
FY23-24 Net Dollars - \$27,833

Racquet Sports Center (101-2007)

Value = 2 – The racquet sports cost center's score is based on its small capacity for the area utilized, the existence of similar facilities around Kirkwood, and significant non-resident use. Its advantages are a good recovery rate (though relatively low dollars) and the core of a good relationship with the school district.

Five Year Recovery Rate – 179%
Five Year Net Dollars – \$22,618
Current Target Recovery Rate –175%
Current Target Net Dollars – \$20,000
FY23-24 Budget Recovery Rate – 194%
FY23-24 Net Dollars – \$54,980

City of Kirkwood Recreation Division

Greentree Festival (101-2008)

Value=3 – The Greentree Festival was once described as “Kirkwood’s Fifth Season.” With that kind of reputation, it is easy to see why the score for this cost center is so high based on the rich history and tradition of the event. The fact that it more than covers its cost is also considered a plus.

Five Year Recovery Rate – 67%
Five Year Net Dollars – \$(71)
Current Target Recovery Rate –100%
Current Target Net Dollars – \$0
FY23-24 Budget Recovery Rate – 103%
FY-23-24 Net Dollars - \$2,770

July 4th Fireworks (101-2009)

Value = 1 – While the fireworks display has a long history, there are negatives that bring its score down. They include a relatively short duration event versus the effort involved and failure to generate revenue to cover costs for the event. There are also numerous other opportunities to view fireworks displays in the metropolitan area.

Five Year Recovery Rate – 40%
Five Year Net Dollars – \$(10,349)
Current Target Recovery Rate –100%
Current Target Net Dollars – \$0
FY23-24 Budget Recovery Rate – 40%
FY23-24 Budget Net Dollars – \$(21,900)

Performing Arts Center (101-2010)

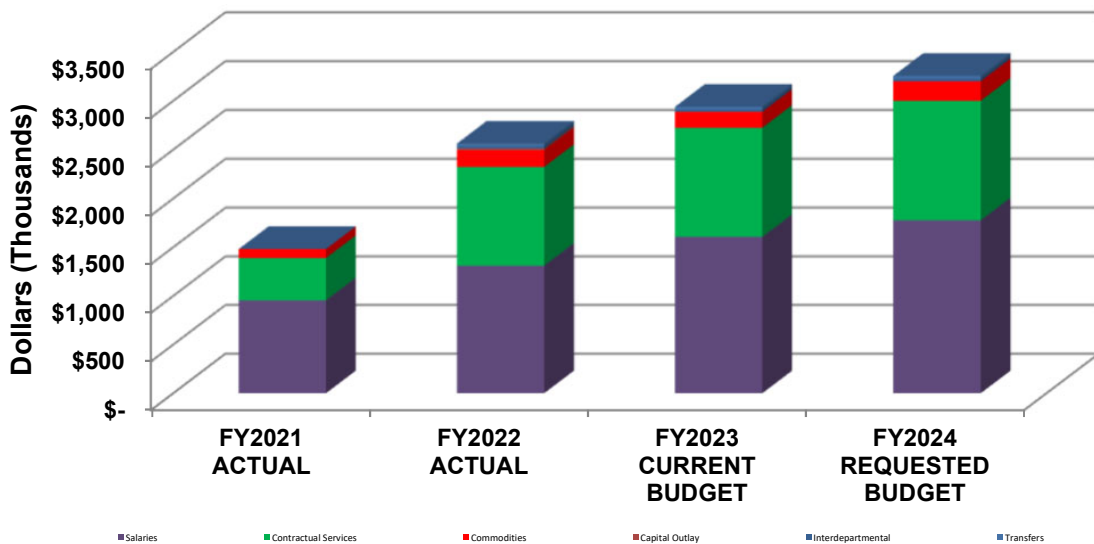
Value = 4 – The new Performing Arts Center is ranked similarly high as the community center. In addition, the usage and the tradition of theater in Kirkwood are factors that result in a higher value. The PAC will serve as the hub of performing and visual arts in Kirkwood and will be considered a regional destination. No historical data can be incorporated into this year’s analysis.

TWO Year Recovery Rate – 15%
TWO Year Net Dollars – (185,038)
Current Target Recovery Rate – 80%
Current Target Net Dollars – \$(75,000)
FY23-24 Budget Recovery Rate – 84%
FY23-24 Budget Net Dollars – \$(106,269)

**CITY OF KIRKWOOD, MISSOURI
RECREATION OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	612,174	782,043	912,568	968,945
Part-time Salaries	82,149	261,009	349,864	389,812
Overtime	1,217	4,088	5,400	4,440
Social Security	42,424	64,081	77,085	83,609
Medicare	9,923	14,985	18,115	19,755
Civilian Pension	37,482	41,165	85,525	63,866
Deferred Compensation	10,513	12,068	-	19,153
Subtotal Salaries	795,882	1,179,439	1,448,557	1,549,580
Other Benefits				
Health Insurance	144,140	125,105	150,490	212,294
Dental Insurance	3,879	5,156	5,760	6,579
Vision Insurance	717	950	855	1,236
Unemployment	10,164	120	-	7,322
Subtotal Other Benefits	158,900	131,331	157,105	227,431
Total Personnel Services	954,782	1,310,770	1,605,662	1,777,011
Contractual Services	434,162	1,011,641	1,118,692	1,223,355
Commodities	92,460	172,582	162,137	199,734
Capital Outlay	244	16,368	950	700
Interdepartmental Charges	200,227	287,687	322,362	386,371
Transfers to Other Funds	-	25,200	25,630	26,630
TOTAL RECREATION BUDGET	1,681,875	2,824,248	3,235,433	3,613,801

Recreation Budget Summary



CITY OF KIRKWOOD RECREATION

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	101-08-080-081-000	510005	Wages Full Time Civilian	\$302,570	\$ 372,811	\$ 70,241	23.21%
	Narrative: The amount represents increases in pay along with moving a full time position from cost center 082.						
2	101-08-080-081-000	513005	Health Insurance	\$46,880	\$ 73,000	\$ 26,120	55.72%
	Narrative: Changes due to individual employee health election coverage and moving a full time staff position from cost center 082.						
3	101-08-080-082-000	510005	Wages Full Time Civilian	\$ 162,415	\$ 121,803	\$ (40,612)	-25.01%
	Narrative: Moved full time position to cost center 081. See item 1 above.						
4	101-08-080-082-000	550010	Electric Charges - Community Center	\$ 64,000	\$ 83,200	\$ 19,200	30.00%
	Narrative: Represents Council approved electric fee increase.						
5	101-08-080-083-000	550010	Electric Charges - Ice Rink	\$99,000	\$ 128,700	\$ 29,700	30.00%
	Narrative: Represents Council approved electric fee increase.						
6	101-08-080-084-000	550010	Electric Charges - Aquatic Center	\$41,565	\$ 54,035	\$ 12,470	30.00%
	Narrative: Represents Council approved electric fee increase.						
7	101-08-080-085-000	520075	Professional Services Other	\$45,201	\$ 61,750	\$ 16,549	36.61%
	Narrative: Youth theater rights increase, additional Lego camp, addition of Outer Limits Camp.						
8	101-08-080-086-000	510020	Wages Part Time	\$11,632	\$ 20,892	\$ 9,260	79.61%
	Narrative: Addition of Recreation Aid was intended to be in previous year's budget. Staff person is used to supervise after hour programs.						

CITY OF KIRKWOOD RECREATION

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
9	101-08-080-086-000	520060	Recreation Trips	\$16,640	\$ 32,400	\$ 15,760	94.71%
	<p>Narrative: In an effort to increase revenue, recreation staff will plan and market additional senior trips in an effort to increase the department offerings for this set of target market.</p>						
10	101-08-080-086-000	533065	Recreation Supplies	\$23,200	\$ 30,580	\$ 7,380	31.81%
	<p>Narrative: The additional full time programmer requires funds to run new programs.</p>						
<p>The following accounts represent the Kirkwood Performing Art Center. Account variances changes in larger amounts as historical financial information is acquired year to year.</p>							
11	101-08-080-090-000	510020	Wages Part Time	\$14,120	\$ 49,290	\$ 35,170	249.08%
	<p>Narrative: Increase represents additional part time bar tender positions.</p>						
12	101-08-080-090-000	513005	Health Insurance	\$31,845	\$ 42,500	\$ 10,655	33.46%
	<p>Narrative: Changes due to individual employee election health coverage.</p>						
13	101-08-080-090-000	520075	Professional Services Other	\$49,200	\$ 102,500	\$ 53,300	108.33%
	<p>Narrative: Increase to allow for more programming.</p>						
14	101-08-080-090-000	522010	Building & Grounds Maintenance	\$23,000	\$ 40,000	\$ 17,000	73.91%
	<p>Narrative: Increased based on historical financial information.</p>						
15	101-08-080-090-000	530055	Merchandise	\$0	\$ 12,000	\$ 12,000	100.00%
	<p>Narrative: New Account</p>						

CITY OF KIRKWOOD RECREATION

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
16	101-08-080-090-000	530035	Food	\$0	\$ 10,000	\$ 10,000	100.00%
	Narrative: New Account						
17	101-08-080-090-000	530070	Alcohol Supplies	\$0	\$ 10,000	\$ 10,000	100.00%
	Narrative: New Account						
18	101-08-080-090-000	550010	Electric Charges	\$39,000	\$ 60,000	\$ 21,000	53.85%
	Narrative: Represents Council approved electric fee increase.						

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
101-08-080-081-000	510005	Wages Full Time Civilian	247,346	301,682	302,570	372,811	70,241	23.22%
101-08-080-081-000	510020	Wages Part Time	20,950	32,279	45,296	47,024	1,728	3.82%
101-08-080-081-000	510025	Overtime Civilian	337	1,858	500	400	(100)	-20.00%
101-08-080-081-000	511005	Social Security Taxes	16,418	20,122	21,160	24,963	3,803	17.97%
101-08-080-081-000	511010	Medicare Contributions	3,840	4,706	4,955	5,842	887	17.90%
101-08-080-081-000	512005	Civilian Pension	15,633	15,844	29,080	24,544	(4,536)	-15.60%
101-08-080-081-000	512015	Deferred Comp	9,137	5,013	-	7,356	7,356	100.00%
101-08-080-081-000	513005	Health Insurance	53,080	44,710	46,880	82,490	35,610	75.96%
101-08-080-081-000	513010	Dental Insurance	1,494	1,893	1,910	2,385	475	24.87%
101-08-080-081-000	513015	Vision Insurance	328	375	410	478	68	16.59%
101-08-080-081-000	514005	Unemployment Comp.	10,164	120	-	7,322	7,322	100.00%
101-08-080-081-000	520010	Bank & Credit Card Fees				3,000	3,000	100.00%
101-08-080-081-000	520030	Legal	3,078	2,951	3,000	2,850	(150)	-5.00%
101-08-080-081-000	520065	Training	-	225	300	300	-	0.00%
101-08-080-081-000	520075	Professional Services Other	20,717	27,261	24,270	21,000	(3,270)	-13.47%
101-08-080-081-000	522045	Radio Equipment Maintenance	-	-	300	200	(100)	-33.33%
101-08-080-081-000	522060	Telephone & Cellular	6,198	6,047	8,100	7,100	(1,000)	-12.35%
101-08-080-081-000	524005	Copy Machines	556	1,865	3,000	3,000	-	0.00%
101-08-080-081-000	525005	General Liability	17,750	15,049	17,000	18,700	1,700	10.00%
101-08-080-081-000	525010	Work. Comp. Premium	59,435	60,160	46,710	49,050	2,340	5.01%
101-08-080-081-000	527005	Travel	-	2,018	2,175	2,250	75	3.45%
101-08-080-081-000	530005	Office Supplies	3,595	3,618	3,670	4,570	900	24.52%
101-08-080-081-000	530035	Food	-	193	650	550	(100)	-15.39%
101-08-080-081-000	530060	Postage	224	8,412	7,200	7,500	300	4.17%
101-08-080-081-000	532005	Membership Dues	650	2,190	1,350	2,000	650	48.15%
101-08-080-081-000	550005	Administration Fees	10,100	10,100	10,100	-	(10,100)	-100.00%
101-08-080-081-000	533055	Fuel/Lubricants	241	543	850	1,080	230	27.06%
101-08-080-081-000	550020	Fleet Services	4,454	4,036	2,129	-	(2,129)	-100.00%
101-08-080-081-000	610020	Small Capital Machinery & Equipment	-	14,715	-	-	-	0.00%
101-08-080-082-000	510005	Wages Full Time Civilian	117,751	148,214	162,415	121,803	(40,612)	-25.01%
101-08-080-082-000	510025	Overtime Civilian	775	1,205	2,000	1,000	(1,000)	-50.00%
101-08-080-082-000	511005	Social Security Taxes	7,182	9,245	10,080	7,748	(2,332)	-23.14%
101-08-080-082-000	511010	Medicare Contributions	1,680	2,162	2,380	1,813	(567)	-23.82%
101-08-080-082-000	512005	Civilian Pension	7,409	8,421	14,905	8,139	(6,766)	-45.39%
101-08-080-082-000	512015	Deferred Comp	262	2,485	-	2,479	2,479	100.00%
101-08-080-082-000	513005	Health Insurance	18,793	22,352	27,810	26,838	(972)	-3.50%

Recreation

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
101-08-080-082-000	513010	Dental Insurance	910	1,171	1,390	1,233	(157)	-11.30%
101-08-080-082-000	513015	Vision Insurance	144	233	-	246	246	100.00%
101-08-080-082-000	520085	Alarm Maintenance	1,444	2,556	1,200	1,000	(200)	-16.67%
101-08-080-082-000	522010	Building & Grounds Maintenance	8,341	32,696	25,900	24,100	(1,800)	-6.95%
101-08-080-082-000	522025	Equipment Maintenance	-	184	400	250	(150)	-37.50%
101-08-080-082-000	530010	Buildings & Grounds Supplies	4,822	7,754	7,000	6,900	(100)	-1.43%
101-08-080-082-000	530015	Clothing	-	247	950	-	(950)	-100.00%
101-08-080-082-000	530040	Janitorial supplies	3,678	6,781	5,300	5,500	200	3.77%
101-08-080-082-000	530050	Machinery & Equipment Supplies	865	563	600	500	(100)	-16.67%
101-08-080-082-000	531020	Natural Gas	6,990	8,322	7,600	7,800	200	2.63%
101-08-080-082-000	533060	Operating Supplies Other	-	1,585	1,700	1,400	(300)	-17.65%
101-08-080-082-000	550010	Electric Charges	32,743	43,066	64,000	83,200	19,200	30.00%
101-08-080-082-000	550025	Sanitation Charges	5,232	5,232	5,232	5,232	-	0.00%
101-08-080-082-000	550030	Water Usage Charges	525	525	600	730	130	21.67%
101-08-080-082-000	610020	Small Capital Equipment & Machinery	-	264	300	150	(150)	-50.00%
101-08-080-083-000	510005	Wages Full Time Civilian	176,061	184,648	195,375	208,868	13,493	6.91%
101-08-080-083-000	510020	Wages Part Time	31,180	56,365	82,120	72,330	(9,790)	-11.92%
101-08-080-083-000	510025	Overtime Civilian	86	623	2,500	1,500	(1,000)	-40.00%
101-08-080-083-000	511005	Social Security Taxes	12,625	14,830	17,170	18,052	882	5.14%
101-08-080-083-000	511010	Medicare Contributions	2,953	3,468	4,020	4,224	204	5.08%
101-08-080-083-000	512005	Civilian Pension	11,355	10,660	18,380	13,731	(4,649)	-25.29%
101-08-080-083-000	512015	Deferred Comp	749	2,731	-	4,099	4,099	100.00%
101-08-080-083-000	513005	Health Insurance	38,637	40,253	42,060	51,415	9,355	22.24%
101-08-080-083-000	513010	Dental Insurance	1,086	1,171	1,190	1,233	43	3.61%
101-08-080-083-000	513015	Vision Insurance	157	157	170	166	(4)	-2.35%
101-08-080-083-000	520010	Bank & Credit Card Fees	2,699	5,280	8,500	7,400	(1,100)	-12.94%
101-08-080-083-000	520075	Professional Services Other	4,115	19,971	24,072	24,072	-	0.00%
101-08-080-083-000	522010	Building & Grounds Maintenance	3,500	2,571	3,000	3,350	350	11.67%
101-08-080-083-000	522025	Equipment Maintenance	25,908	29,354	31,725	30,980	(745)	-2.35%
101-08-080-083-000	525005	Participant Liability	-	170	-	-	-	0.00%
101-08-080-083-000	530005	Office Supplies	361	696	400	500	100	25.00%
101-08-080-083-000	530010	Buildings & Grounds Supplies	4,929	3,110	6,200	6,400	200	3.23%
101-08-080-083-000	530015	Clothing	-	-	500	500	-	0.00%
101-08-080-083-000	530040	Janitorial Supplies	2,018	1,223	2,380	2,380	-	0.00%
101-08-080-083-000	530050	Machinery & Equipment Supplies	2,174	12,165	12,600	12,920	320	2.54%
101-08-080-083-000	531020	Natural Gas	7,060	10,080	8,852	10,374	1,522	17.19%

Recreation

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
101-08-080-083-000	532005	Membership Dues	-	-	300	300	-	0.00%
101-08-080-083-000	533060	Operating Supplies Other	36	539	800	800	-	0.00%
101-08-080-083-000	533065	Recreation Supplies	-	2,531	3,250	3,300	50	1.54%
101-08-080-083-000	550010	Electric Charges	75,617	106,015	99,000	128,700	29,700	30.00%
101-08-080-083-000	550025	Sanitation Charges	1,500	1,500	1,500	1,500	-	0.00%
101-08-080-083-000	550030	Water Usage Charges	3,990	5,020	5,390	6,000	610	11.32%
101-08-080-083-000	610020	Small Capital Equipment & Machinery	244	-	300	300	-	0.00%
101-08-080-084-000	510005	Wages Full Time Civilian	5,573	11,565	12,315	13,066	751	6.10%
101-08-080-084-000	510020	Wages Part Time	16,726	47,566	51,705	62,308	10,603	20.51%
101-08-080-084-000	510025	Overtime Civilian	19	77	100	40	(60)	-60.00%
101-08-080-084-000	511005	Social Security Taxes	1,384	3,651	3,955	4,707	752	19.01%
101-08-080-084-000	511010	Medicare Contributions	324	854	930	1,103	173	18.60%
101-08-080-084-000	512005	Civilian Pension	352	426	1,160	860	(300)	-25.86%
101-08-080-084-000	512015	Deferred Comp	29	158	0	258	258	100.00%
101-08-080-084-000	513005	Health Insurance	2,130	1,753	1,895	3,526	1,631	86.07%
101-08-080-084-000	513010	Dental Insurance	38	75	80	84	4	5.00%
101-08-080-084-000	513015	Vision Insurance	9	15	20	17	(3)	-15.00%
101-08-080-084-000	520010	Bank & Credit Card Fees	(717)	9,967	8,400	9,000	600	7.14%
101-08-080-084-000	520075	Professional Services Other	195,400	330,167	362,745	380,425	17,680	4.87%
101-08-080-084-000	522010	Building & Grounds Maintenance	7,716	10,940	10,910	10,545	(365)	-3.35%
101-08-080-084-000	522025	Equipment Maintenance	1,054	9,090	6,400	6,400	-	0.00%
101-08-080-084-000	525005	General Liability	9,427	9,634	9,200	10,200	1,000	10.87%
101-08-080-084-000	526020	Printing	-	-	175	100	(75)	-42.86%
101-08-080-084-000	530005	Office supplies	335	2,152	800	1,500	700	87.50%
101-08-080-084-000	530010	Buildings & Grounds Supplies	4,540	7,729	4,700	4,700	-	0.00%
101-08-080-084-000	530015	Clothing	98	182	400	325	(75)	-18.75%
101-08-080-084-000	530040	Janitorial Supplies	2,016	1,827	2,200	2,300	100	4.55%
101-08-080-084-000	530050	Machinery & Equipment Supplies	1,206	872	1,000	1,350	350	35.00%
101-08-080-084-000	532005	Membership Dues	432	855	1,700	1,700	-	0.00%
101-08-080-084-000	533060	Operating Supplies Other	14	2,408	3,825	6,450	2,625	68.63%
101-08-080-084-000	550005	Administration Fees	2,500	2,500	2,500	-	(2,500)	-100.00%
101-08-080-084-000	550010	Electric Charges	18,439	35,857	41,565	54,035	12,470	30.00%
101-08-080-084-000	550025	Sanitation Charges	1,764	1,764	1,764	1,764	-	0.00%
101-08-080-084-000	550030	Water Usage Charges	25,937	32,387	32,000	34,250	2,250	7.03%
101-08-080-084-000	560005	Transfer to Other Funds	-	1,500	1,530	1,400	(130)	-8.50%
101-08-080-084-000	610020	Small Capital Equipment & Machinery	-	-	100	-	(100)	-100.00%

Recreation

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
101-08-080-085-000	510020	Wages Part Time	3,532	92,379	136,766	130,268	(6,498)	-4.75%
101-08-080-085-000	511005	Social Security Taxes	218	5,728	8,500	7,135	(1,365)	-16.06%
101-08-080-085-000	511010	Medicare Contributions	51	1,339	2,000	1,764	(236)	-11.80%
101-08-080-085-000	520010	Bank & Credit Card Fees	-	6,245	1,399	4,000	2,601	185.92%
101-08-080-085-000	520075	Professional Services Other	4,339	5,676	45,201	61,750	16,549	36.61%
101-08-080-085-000	530035	Food	-	392	1,250	1,600	350	28.00%
101-08-080-085-000	533065	Recreation Supplies	38	2,679	6,425	7,225	800	12.45%
101-08-080-086-000	510020	Wages Part Time	-	49	11,632	20,892	9,260	79.61%
101-08-080-086-000	511005	Social Security Taxes	-	3	725	1,633	908	125.24%
101-08-080-086-000	511010	Medicare Contributions	-	1	170	499	329	193.53%
101-08-080-086-000	520010	Bank & Credit Card Fees	1,530	3,405	3,200	2,700	(500)	-15.63%
101-08-080-086-000	520060	Recreation Trips	-	8,483	16,640	32,400	15,760	94.71%
101-08-080-086-000	520075	Professional Services Other	29,182	112,110	122,315	119,193	(3,122)	-2.55%
101-08-080-086-000	526020	Printing	241	8,388	6,900	8,990	2,090	30.29%
101-08-080-086-000	530010	Buildings & Grounds Supplies	-	4,129	6,060	5,060	(1,000)	-16.50%
101-08-080-086-000	530035	Food	702	1,380	3,325	2,700	(625)	-18.80%
101-08-080-086-000	533065	Recreation Supplies	7,991	23,134	23,200	30,580	7,380	31.81%
101-08-080-086-000	560005	Transfer to Other Funds	-	1,200	1,200	1,200	-	0.00%
101-08-080-087-000	510020	Wages Part Time	4,814	6,988	8,225	7,700	(525)	-6.38%
101-08-080-087-000	511005	Social Security Taxes	271	434	510	400	(110)	-21.57%
101-08-080-087-000	511010	Medicare Contributions	63	101	120	70	(50)	-41.67%
101-08-080-087-000	520010	Bank & Credit Card Fees	1,035	2,221	600	600	-	0.00%
101-08-080-087-000	520075	Professional Services Other	10,515	43,197	40,400	43,400	3,000	7.43%
101-08-080-087-000	530010	Buildings & Grounds Supplies	27	-	1,200	1,000	(200)	-16.67%
101-08-080-087-000	530015	Clothing	-	-	400	250	(150)	-37.50%
101-08-080-087-000	532005	Membership Dues	-	-	50	50	-	0.00%
101-08-080-087-000	533060	Operating Supplies Other	425	1,254	2,600	2,050	(550)	-21.15%
101-08-080-087-000	533065	Recreation Supplies	-	33	500	450	(50)	-10.00%
101-08-080-088-000	520075	Professional Services Other	7,739	41,947	43,775	58,950	15,175	34.67%
101-08-080-088-000	530035	Food	-	674	700	800	100	14.29%
101-08-080-088-000	533010	Community Services	-	-	1,400	1,000	(400)	-28.57%
101-08-080-088-000	533060	Operating Supplies Other	-	1,849	700	800	100	14.29%
101-08-080-088-000	533065	Recreation Supplies	889	3,479	3,850	1,650	(2,200)	-57.14%
101-08-080-088-000	560005	Transfer to Other Funds	-	18,000	18,600	19,530	930	5.00%
101-08-080-089-000	520075	Professional Services Other	-	26,376	29,650	32,150	2,500	8.43%
101-08-080-089-000	530035	Food	-	-	250	100	(150)	-60.00%

Recreation

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
101-08-080-089-000	533065	Recreation Supplies	-	-	150	150	-	0.00%
101-08-080-089-000	560005	Transfer to Other Funds	-	4,500	4,300	4,500	200	4.65%
101-08-080-090-000	510005	Wages Full Time Civilian	65,443	135,934	239,893	252,397	12,504	5.21%
101-08-080-090-000	510020	Wages Part Time	4,947	25,383	14,120	49,290	35,170	249.08%
101-08-080-090-000	510025	Overtime Civilian	0	325	300	1,500	1,200	400.00%
101-08-080-090-000	511005	Social Security Taxes	4,326	10,068	14,985	18,971	3,986	26.60%
101-08-080-090-000	511010	Medicare Contributions	1,012	2,354	3,540	4,440	900	25.42%
101-08-080-090-000	512005	Civilian Pension	2,733	5,814	22,000	16,592	(5,408)	-24.58%
101-08-080-090-000	512015	Deferred Comp	336	1,681	-	4,961	4,961	100.00%
101-08-080-090-000	513005	Health Insurance	31,500	16,037	31,845	48,025	16,180	50.81%
101-08-080-090-000	513010	Dental Insurance	351	846	1,190	1,644	454	38.15%
101-08-080-090-000	513015	Vision Insurance	79	170	255	329	74	29.02%
101-08-080-090-000	520010	Bank & Credit Card Fees	10	333	7,500	2,550	(4,950)	-66.00%
101-08-080-090-000	520030	Legal	26	4,323	1,500	1,500	-	0.00%
101-08-080-090-000	520075	Professional Services Other	2,075	49,242	49,200	102,500	53,300	108.33%
101-08-080-090-000	520085	Alarm Maintenance	26	-	500	500	-	0.00%
101-08-080-090-000	520090	Kirkwood Arts Commission	4,355	8,831	16,000	16,000	-	0.00%
101-08-080-090-000	522010	Custodial Services	-	-	90,000	57,600	(32,400)	-36.00%
101-08-080-090-000	522010	Building & Grounds Maintenance	2,932	92,999	23,000	40,000	17,000	73.91%
101-08-080-090-000	522025	Equipment Maintenance	2,897	-	3,100	1,500	(1,600)	-51.61%
101-08-080-090-000	522060	Telephone & Cellular	546	1,954	3,630	3,600	(30)	-0.83%
101-08-080-090-000	525005	General liability	93	8,310	14,500	16,000	1,500	10.35%
101-08-080-090-000	526020	Printing	-	9,445	2,200	2,200	-	0.00%
101-08-080-090-000	530005	Office Supplies	3,070	995	700	800	100	14.29%
101-08-080-090-000	530010	Building & Grounds Supplies	14,354	6,521	5,500	2,500	(3,000)	-54.55%
101-08-080-090-000	530015	Clothing	-	-	750	600	(150)	-20.00%
101-08-080-090-000	530035	Food	-	-	-	10,000	10,000	100.00%
101-08-080-090-000	530040	Janitorial Supplies	3,547	5,106	3,000	2,700	(300)	-10.00%
101-08-080-090-000	530055	Merchandise	-	-	-	12,000	12,000	100.00%
101-08-080-090-000	530050	Machinery & Equipment	5,080	6,099	3,000	3,000	-	0.00%
101-08-080-090-000	530060	Postage	10	37	500	150	(350)	-70.00%
101-08-080-090-000	530070	Alcohol Supplies	-	-	-	10,000	10,000	100.00%
101-08-080-090-000	531020	Natural Gas	8,352	6,298	9,000	9,000	-	0.00%
101-08-080-090-000	533060	Operating Supplies Other	1,914	8,575	700	500	(200)	-28.57%
101-08-080-090-000	533065	Recreation Supplies	18	13,914	1,000	500	(500)	-50.00%
101-08-080-090-000	550010	Electric Charges	6,088	44,027	39,000	60,000	21,000	53.85%

Recreation

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
101-08-080-090-000	550025	Sanitation Charges	-	-	5,232	2,880	(2,352)	-44.95%		
101-08-080-090-000	550030	Water Usage Charges	11,097	(4,885)	11,500	7,000	(4,500)	-39.13%		
101-08-080-090-000	610020	Small Capital Machinery & Equipment	-	1,389	250	250	-	0.00%		
RECREATION			1,681,875	2,824,248	3,235,433	3,613,801	378,368	11.70%		

Recreation

CITY OF KIRKWOOD									
FISCAL YEAR 2023/2024 OPERATING BUDGET									
ACCOUNT NUMBER	FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE
501-20-000-000-000		420005	Grants	131,989	-	-	-	-	0.00%
	Intergovernmental Revenue			131,989	-	-	-	-	0.00%
501-20-000-000-000		454005	Metered Sales Revenue	19,951,192	20,264,475	21,642,141	21,642,141	-	0.00%
501-20-000-000-000		454025	Services Calls Revenue	10,230	6,045	6,000	6,000	-	0.00%
501-20-000-000-000		454030	Miscellaneous Charges	55,152	47,958	54,000	54,000	-	0.00%
501-20-000-000-000		454045	Wholesale Electric Sales	4,175,017	6,722,644	5,200,000	5,200,000	-	0.00%
501-20-000-000-000		460005	Bad Debt Recovered	5,199	10,608	1,800	1,800	-	0.00%
	Charges for Services			24,196,790	27,051,730	26,903,941	26,903,941	-	0.00%
501-20-000-000-000		440005	Investments	97,214	(67,790)	165,000	165,000	-	0.00%
501-20-000-000-000		440015	Interest & Penalties	70,344	89,384	100,000	100,000	-	0.00%
	Investment Income			167,558	21,594	265,000	265,000	-	0.00%
501-20-000-000-000		460015	Miscellaneous	6,648	(2,166)	27,000	27,000	-	0.00%
	Other Revenue			6,648	(2,166)	27,000	27,000	-	0.00%
501-20-000-000-000		454080	Interdepartment/FundUsage	469,937	559,551	500,000	500,000	-	0.00%
	Interdepartmental Revenue			469,937	559,551	500,000	500,000	-	0.00%
	Total Revenue Before Other Financing Sources			24,972,922	27,630,709	27,695,941	27,695,941	-	0.00%
501-20-000-000-000		490005	Sale of Fixed Assets	-	914	10,000	10,000	-	0.00%
501-20-000-000-000		490010	Insurance Proceeds	649	8,028	-	-	-	0.00%
501-20-000-000-000		491005	Bond Proceeds	-	-	15,300,000	-	(15,300,000)	-100.00%
	Other Financing Sources			649	8,942	15,310,000	10,000	(15,300,000)	-99.94%
	TOTAL REVENUE AND OTHER FINANCING SOURCES			24,973,571	27,639,651	43,005,941	27,705,941	(15,300,000)	-35.58%

Electric Revenues

Electric Fund

Kirkwood Electric Department has identified the following performance measures: Staffing levels, revenue per kilowatt-hour, debt to total assets, retail customers per employee, operations and maintenance expense per customer, customer service, accounting, and sales expense per customer, system load factor, and return on investment.

Staffing

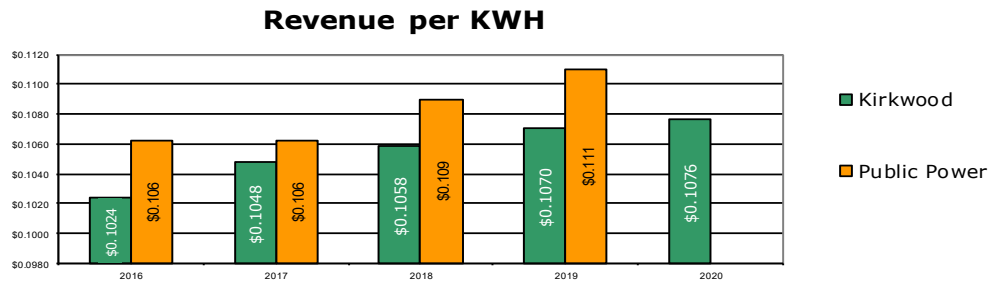
During this past fiscal year, the electric department maintained a staffing level of 20 5/6 employees. Listed below are the current positions maintained in the electric department:

1	Electric Department Director
1/2	Electric Department Administrative Assistant
1	Electric Line Superintendent
11	Electric Line Workers
1	Electric Operations Superintendent
1	Distribution Planning Technician
1	Electric Meter Tester
1	Electric Metering Lead Worker
2	Line System Investigators
1/3	Finance Office Manager (1 Full-time employee allocated 33% each to Electric, Water and Sanitation)
1	Customer Service Rep (3 Full-time employee allocated 33% each to Electric, Water and Sanitation)
<u>20 5/6</u>	Total

Revenue per Kilowatt Hour

This ratio shows the average level of rates for a combination of the rate classes for municipal utilities. According to the American Public Power Association Kirkwood's 10.76¢ per kWh residential rate was lower than the 11.1¢ per kWh FY2019 national average for municipal utilities. A closer inspection of the data reveals an even greater rate advantage for Kirkwood Electric residential customers. Investor owned utilities generally have higher rates than municipally owned utilities, and this is particularly true when it comes to Kirkwood. Kirkwood's 10.76¢ per kWh is 34.4% lower than the 16.41¢ per kWh national average residential rate charged by investor owned utilities, is 10.4% less than the 12.01¢ per kWh average investor-owned residential rate in Missouri, and is 7.6% less than the 11.58¢ per kWh average publicly owned utility residential rate in Missouri.

Electric Fund



Debt to Total Assets

FY 2016	2016 APPA National Average	FY 2017	2017 APPA National Average	FY 2018	2018 APPA National Average	FY 2019	2019 APPA National Average	FY 2020
0.0258	0.331	0.0286	0.321	0.0286	0.331	0.0640	0.286	0.0640

Debt represented just over 28% of assets on average for municipal utilities in 2019. The ratio is much higher for utilities that generate a large portion of their power. This relationship makes sense because an investment in a generating plant, which is typically large and used over many years, is logically financed through debt rather than from current rates. Distribution only systems, like Kirkwood, more often finance system upgrades from current rates. Kirkwood Electric has a miniscule amount of debt and is atypical in that we fund most major system improvements from current rates.

Retail Customers per Employee

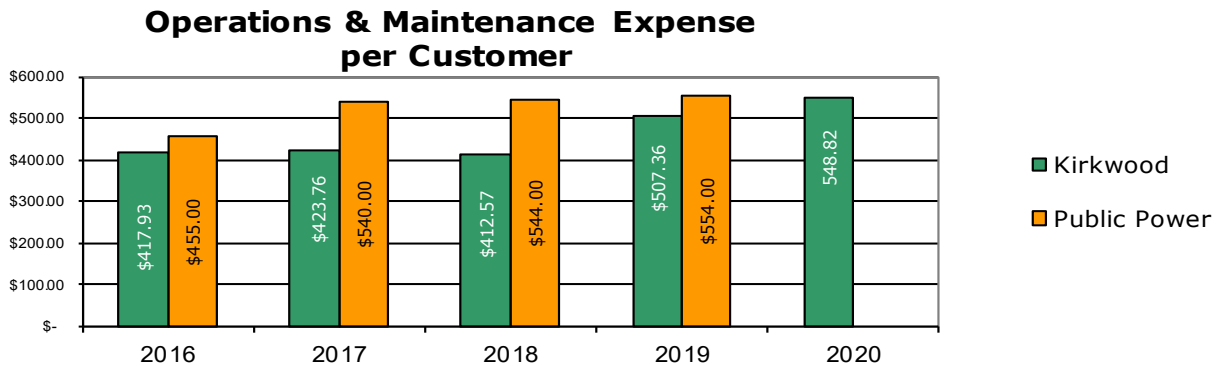
FY 2016	2016 APPA National Average	FY 2017	2017 APPA National Average	FY 2018	2018 APPA National Average	FY 2019	2019 APPA National Average	FY 2020
470	313	468	313	484	318	484	321	484

This is a general measure of staffing levels. It is not a perfect measure because variables such as customer mix, territory density and how a utility counts employees shared with other departments all affect the measure. Kirkwood's ratio shows that we are "lean" relative to other municipal utilities. Some factors contributing to this are the economies of scale we experience by splitting billing costs with water and sanitation, our system is older, has a low growth rate, and we have high customer density.

Electric Fund

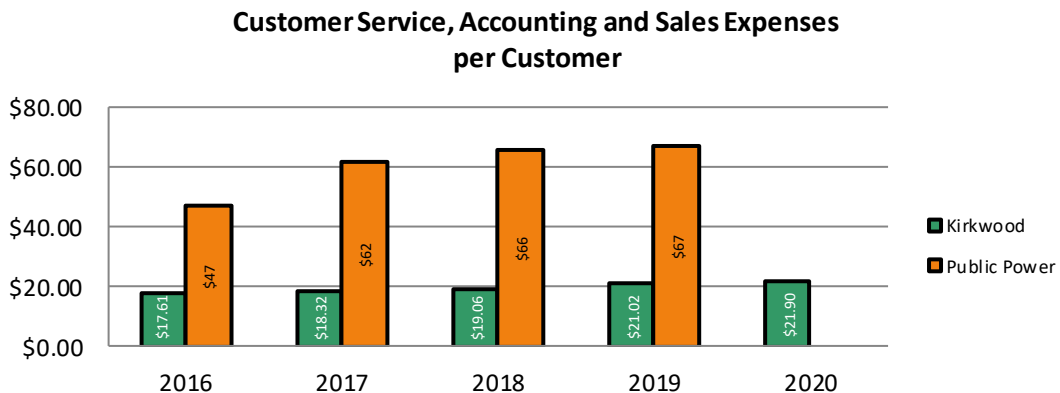
Operations and Maintenance Expense per Customer

This ratio looks at non-power expenses compared to the number of retail customers served. The high average age of our system dictated more replacement and maintenance work in 2016, 2017 and 2017. In FY15 we ramped up our capital expenditures to begin to reduce our O&M expenses. One major advantage that Kirkwood has in this area is our extremely high customer density. Kirkwood has approximately 76 customers per mile of distribution line, almost twice the average for municipal utilities.



Customer Service, Accounting, and Sales Expense per Customer

These expenses are lumped together because they are small and all associated with customer relations. They are expressed on a per customer basis because these expenses are more closely related to the number of customers than to the amount of kilowatt-hours sold. This expense for Kirkwood is lower than the national municipal average because we divide billing and accounting expenses with water and sanitation.



Electric Fund

System Load Factor

FY 2016	2016 APPA National Average	FY 2017	2017 APPA National Average	FY 2018	2018 APPA National Average	FY 2019	2019 APPA National Average	FY 2020
42.96%	57.7%	56.6%	57.4%	41.33%	57.18%	44.3%	56.6%	42.65%

This is not a financial ratio, but has a large impact on Kirkwood's cost of power. It is a measure of system utilization. A utility with a 100% load factor would use a uniform amount of power every hour of the year. Kirkwood's load factor is poor because of the large proportion of residential load we have. A utility with a large industrial base typically has a better load factor. Weather also has a significant influence on load factor. Kirkwood's load factor decreased in FY 2020 due to a reduced load and lower peak.

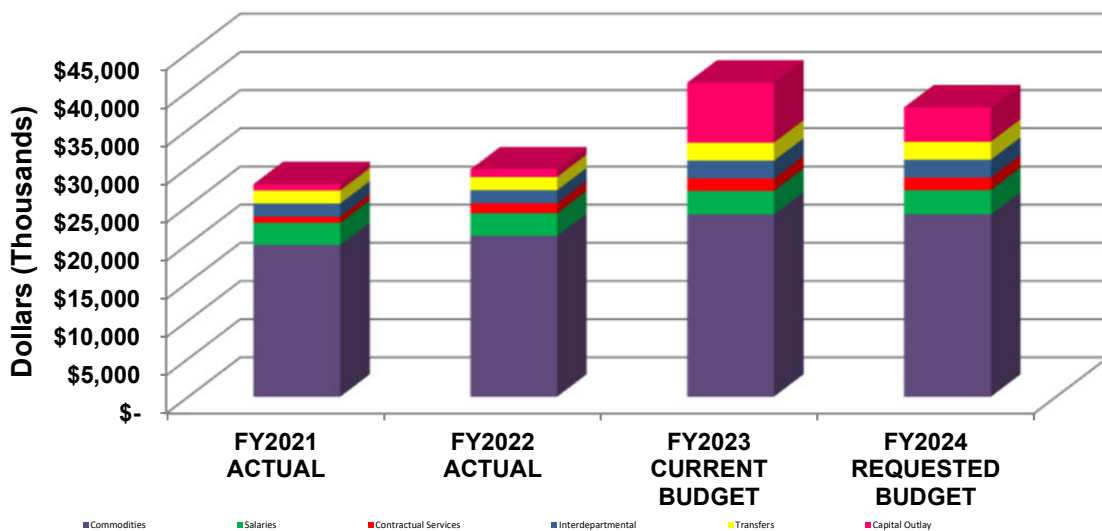
Return on Investment

The return on investment for a utility is the revenue the owners of the operation receive from the operation of the enterprise. Kirkwood Electric provides an annually fair and reasonable 5% gross revenue rate of return to the citizens of Kirkwood that is consistent with public service commission approved levels. Last year Kirkwood Electric contributed \$1.7 Million to the general fund and capital improvement fund. This year Kirkwood Electric is on pace to transfer at least another \$1.7 Million to the general fund. According to the American Public Power Association, the 2018 median contribution for public power systems was 5.4%. Similarly, the 2018 median payment in taxes and fees to state and local governments for investor owned utilities was 4.8%.

**CITY OF KIRKWOOD, MISSOURI
ELECTRIC OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	2,028,262	1,905,574	2,196,637	2,280,797
Part-time Salaries	-	-	5,000	5,000
Overtime	302,822	449,775	197,283	197,283
Social Security	134,283	142,375	143,407	147,516
Medicare	32,382	34,598	33,545	34,506
Civilian Pension	140,186	138,334	223,147	155,326
Deferred Compensation	10,846	43,384	-	47,739
Subtotal Salaries	2,648,781	2,714,040	2,799,019	2,868,167
Other Benefits				
Health Insurance	259,311	245,974	275,240	322,406
Dental Insurance	6,952	7,237	8,185	8,649
Vision Insurance	1,255	1,304	1,675	1,749
Unemployment Comp.	1,019	-	-	-
Subtotal Other Benefits	268,537	254,515	285,100	332,804
Total Personnel Services	2,917,318	2,968,555	3,084,119	3,200,971
Contractual Services	827,079	1,300,548	1,611,080	1,623,420
Commodities	19,851,169	21,056,023	23,868,035	23,868,035
Capital Outlay	826,708	983,290	7,848,185	4,483,736
Interdepartmental Charges	260,861	229,487	214,486	214,683
Transfers to Other Funds	1,710,000	1,725,850	2,352,000	2,352,000
TOTAL ELECTRIC BUDGET	26,393,135	28,263,753	38,977,905	35,742,845

Electric Budget Summary



**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
501-20-250-251-000	510005	Wages Full Time Civilian	430,131	386,580	530,610	541,717	11,107	2.09%
501-20-250-251-000	510025	Overtime Civilian	-	661	5,600	5,600	-	0.00%
501-20-250-251-000	511005	Social Security Taxes	21,659	19,713	28,292	33,584	5,292	18.71%
501-20-250-251-000	511010	Medicare Contributions	6,042	5,546	6,620	7,858	1,238	18.70%
501-20-250-251-000	512005	Civilian Pension	26,146	21,824	50,432	36,029	(14,403)	-28.56%
501-20-250-251-000	512015	Deferred Comp	2,335	7,679	-	11,035	11,035	100.00%
501-20-250-251-000	513005	Health Insurance	38,181	33,560	51,120	72,094	20,974	41.03%
501-20-250-251-000	513010	Dental Insurance	1,158	1,041	1,390	1,850	460	33.09%
501-20-250-251-000	513015	Vision Insurance	197	197	300	374	74	24.67%
501-20-250-251-000	514005	Unemployment Comp.	1,019	-	-	-	-	0.00%
501-20-250-251-000	520065	Training	15,598	39,511	106,350	106,350	-	0.00%
501-20-250-251-000	520075	Professional Services Other	104,923	104,288	109,000	109,000	-	0.00%
501-20-250-251-000	520030	Legal	21,913	20,749	21,000	21,000	-	0.00%
501-20-250-251-000	520005	Audit	22,600	15,850	24,000	24,000	-	0.00%
501-20-250-251-000	520025	Engineering	177,134	149,503	183,000	183,000	-	0.00%
501-20-250-251-000	522040	Office Equipment Maintenance	4,003	5,055	6,500	6,500	-	0.00%
501-20-250-251-000	522015	Computer Maintenance	50,000	50,000	50,000	50,000	-	0.00%
501-20-250-251-000	522010	Building & Grounds Maintenance	515	2,230	3,000	3,000	-	0.00%
501-20-250-251-000	522055	Software Maintenance	66,639	104,786	99,000	99,000	-	0.00%
501-20-250-251-000	525005	General Liability	41,896	42,735	49,000	53,900	4,900	10.00%
501-20-250-251-000	525010	Work. Comp. Premium	127,386	134,460	148,690	156,130	7,440	5.00%
501-20-250-251-000	522060	Telephone & Cellular	20,328	26,170	21,266	21,266	-	0.00%
501-20-250-251-000	526015	Personnel Recruitment	1,994	-	5,000	5,000	-	0.00%
501-20-250-251-000	526025	Special Events	16,513	30,062	47,000	47,000	-	0.00%
501-20-250-251-000	527005	Travel	-	-	4,574	4,574	-	0.00%
501-20-250-251-000	530005	Office Supplies	915	3,653	4,500	4,500	-	0.00%
501-20-250-251-000	530060	Postage	74	158	450	450	-	0.00%
501-20-250-251-000	530040	Janitorial Supplies	16	-	750	750	-	0.00%
501-20-250-251-000	530035	Food	1,106	2,154	1,700	1,700	-	0.00%
501-20-250-251-000	530015	Clothing	-	(35)	4,000	4,000	-	0.00%
501-20-250-251-000	531020	Natural Gas	2,106	2,587	2,129	2,129	-	0.00%
501-20-250-251-000	532005	Membership Dues	20,222	20,579	21,500	21,500	-	0.00%
501-20-250-251-000	532010	Publications	2,726	4,194	7,795	7,795	-	0.00%
501-20-250-251-000	534005	Electric Equip Rebate	1,800	7,450	19,116	19,116	-	0.00%
501-20-250-251-000	535025	Contingency	-	-	4,657	4,657	-	0.00%
501-20-250-251-000	535020	Write-off	18,781	21,985	14,500	14,500	-	0.00%
501-20-250-251-000	535015	Inventory Adjustments	8,609	113,964	-	-	-	0.00%

Electric Expenses

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
501-20-250-251-000	533055	Fuel/Lubricants	6,052	15,769	16,878	16,878	-	0.00%
501-20-250-251-000	550020	Fleet Services	95,628	54,399	37,423	37,620	197	0.53%
501-20-250-251-000	550030	Water Usage Charges	596	734	1,000	1,000	-	0.00%
501-20-250-251-000	550025	Sanitation Charges	1,764	1,764	2,364	2,364	-	0.00%
501-20-250-251-000	550005	Admin., Clrk. & Acct.	156,821	156,821	156,821	156,821	-	0.00%
501-20-250-251-000	560005	Transfer to Other Funds	1,710,000	1,725,850	2,352,000	2,352,000	-	0.00%
501-20-250-252-000	560005	Wages Full Time Civilian	1,547,427	1,463,989	1,593,422	1,661,916	68,494	4.30%
501-20-250-252-000	510020	Wages Part Time	-	-	5,000	5,000	-	0.00%
501-20-250-252-000	510025	Overtime Civilian	302,753	448,910	190,183	190,183	-	0.00%
501-20-250-252-000	511005	Social Security Taxes	109,717	119,342	110,900	109,168	(1,732)	-1.56%
501-20-250-252-000	511010	Medicare Contributions	25,660	28,276	25,935	25,531	(404)	-1.56%
501-20-250-252-000	512005	Civilian Pension	111,327	113,856	165,880	114,125	(51,755)	-31.20%
501-20-250-252-000	512015	Deferred Comp	8,329	34,794	-	35,115	35,115	100.00%
501-20-250-252-000	513005	Health Insurance	204,375	201,263	205,815	232,571	26,756	13.00%
501-20-250-252-000	513010	Dental Insurance	5,414	5,798	6,255	6,255	-	0.00%
501-20-250-252-000	513015	Vision Insurance	975	1,027	1,260	1,260	-	0.00%
501-20-250-252-000	521005	Street Lighting	23,895	25,807	42,000	42,000	-	0.00%
501-20-250-252-000	523010	Tree Trimming	36,005	432,949	581,700	581,700	-	0.00%
501-20-250-252-000	522045	Radio Equip. Maintenance	364	450	5,000	5,000	-	0.00%
501-20-250-252-000	522025	Equipment Maintenance	-	8,340	10,000	10,000	-	0.00%
501-20-250-252-000	530015	Clothing	5,843	7,157	8,000	8,000	-	0.00%
501-20-250-252-000	531005	Electricity	19,586,289	20,575,205	22,549,744	22,549,744	-	0.00%
501-20-250-252-000	531010	Transmission	24,646	25,785	876,206	876,206	-	0.00%
501-20-250-252-000	533070	Safety Equipment	4,405	13,095	12,000	12,000	-	0.00%
501-20-250-252-000	610020	Small Capital Equipment & Machinery	6,707	21,371	20,000	20,000	-	0.00%
501-20-250-252-000	533045	Meters & parts	107	284	18,988	18,988	-	0.00%
501-20-250-252-000	533110	Transformer Poles & Conductor	96,025	173,427	217,000	217,000	-	0.00%
501-20-250-252-000	533100	Substation Equipment	25,435	13,205	30,000	30,000	-	0.00%
501-20-250-252-000	533015	Dusk-to-Dawn lighting	7,960	4,580	10,000	10,000	-	0.00%
501-20-250-252-000	533115	Traffic Signals	-	2,526	5,000	5,000	-	0.00%
501-20-250-253-000	510005	Wages Full Time Civilian	50,704	55,005	72,605	77,164	4,559	6.28%
501-20-250-253-000	510025	Overtime Civilian	69	204	1,500	1,500	-	0.00%
501-20-250-253-000	511005	Social Security Taxes	2,907	3,320	4,215	4,764	549	13.03%
501-20-250-253-000	511010	Medicare Contributions	680	776	990	1,117	127	12.83%
501-20-250-253-000	512005	Civilian Pension	2,713	2,654	6,835	5,172	(1,663)	-24.33%
501-20-250-253-000	512015	Deferred Comp	182	911	-	1,589	1,589	100.00%
501-20-250-253-000	513005	Health Insurance	16,755	11,151	18,305	17,741	(564)	-3.08%

Electric Expenses

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
501-20-250-253-000	513010	Dental Insurance	380	398	540	544	4	0.74%		
501-20-250-253-000	513015	Vision Insurance	83	80	115	115	-	0.00%		
501-20-250-253-000	520010	Bank & Credit Card Fees	92,703	106,699	90,000	90,000	-	0.00%		
501-20-250-253-000	520065	Training	-	(166)	1,500	1,500	-	0.00%		
501-20-250-253-000	522040	Office Equipment Maintenance	2,670	1,070	3,500	3,500	-	0.00%		
501-20-250-253-000	530060	Postage	17,586	22,653	20,000	20,000	-	0.00%		
501-20-250-253-000	533120	Utility Billing Supplies	19,811	20,046	20,000	20,000	-	0.00%		
501-20-250-253-000	610060	Small Capital Office Furniture & Equip.	995	240	1,500	1,500	-	0.00%		
501-20-250-254-000	540005	Principal	-	-	-	570,000	570,000	100.00%		
501-20-250-254-000	540015	Interest	-	-	218,182	464,386	246,204	112.84%		
501-20-250-254-000	540020	Fiscal Agent Fees	-	-	5,000	5,000	-	0.00%		
501-20-250-254-000	540025	Issuance Costs	-	-	300,000	-	(300,000)	-100.00%		
501-20-250-254-000	620050	Rolling Stock	-	26,825	410,000	364,000	(46,000)	-11.22%		
501-20-250-254-000	620100	Feasibility Studies	-	2,500	-	-	-	0.00%		
501-20-250-254-000	620080	Distribution System Improvement	44,035	-	6,913,503	3,078,850	(3,834,653)	-55.47%		
501-20-250-254-000	621000	Depreciation Expense	781,678	953,725	-	-	-	0.00%		
TOTAL ELECTRIC EXPENSES			26,393,135	28,263,753	38,977,905	35,742,845	(3,235,060)	-8.30%		

Electric Expenses

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CITY OF KIRKWOOD WATER REVENUES

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	505-30-000-000-000	454010	Water Base Charge	\$1,502,279	\$ 1,727,496	\$ 225,217	14.99%
	Narrative: Increase due to budgeted rate adjustment.						
2	505-30-000-000-000	454005	Metered Sales Revenue	\$2,582,510	\$ 2,969,950	\$ 387,440	15.00%
	Narrative: Increase due to budgeted rate adjustment.						
3	505-30-000-000-000	454015	Capital/Debt Service	\$ 644,967	\$ 741,702	\$ 96,735	15.00%
	Narrative: Increase due to budgeted rate adjustment.						
4	505-30-000-000-000	454020	Infrastructure Renewal	\$ 1,354,136	\$ 1,563,672	\$ 209,536	15.47%
	Narrative: Increase due to budgeted rate adjustment.						
5	505-30-000-000-000	454040	Unmetered Fire Protection	\$56,918	\$ 62,610	\$ 5,692	10.00%
	Narrative: Increase due to budgeted rate adjustment.						

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
505-30-000-000-000	454010	Water Base Charge	1,595,997	1,654,526	1,502,279	1,727,496	225,217	14.99%		
505-30-000-000-000	454005	Metered Sales revenue	2,737,401	2,608,496	2,582,510	2,969,950	387,440	15.00%		
505-30-000-000-000	454015	Capital/Debt Service	642,613	674,823	644,967	741,702	96,735	15.00%		
505-30-000-000-000	454020	Infrastructure Renewal	1,246,343	1,213,270	1,354,136	1,563,672	209,536	15.47%		
505-30-000-000-000	454035	Water taps	24,007	23,735	20,000	20,000	-	0.00%		
505-30-000-000-000	454040	Unmetered Fire Protection	54,415	55,596	56,918	62,610	5,692	10.00%		
505-30-000-000-000	454050	Meter Sales	59,876	64,889	50,000	50,000	-	0.00%		
Charges for Services			6,360,652	6,295,335	6,210,810	7,135,430	924,620	14.89%		
505-30-000-000-000	440005	Investments	15,933	(89,433)	30,000	20,000	(10,000)	-33.33%		
Investment Income			15,933	(89,433)	30,000	20,000	(10,000)	-33.33%		
505-30-000-000-000	453025	Facility Rental	26,000	25,444	26,000	26,000	-	0.00%		
505-30-000-000-000	460015	Miscellaneous	5,895	39,810	10,000	10,000	-	0.00%		
Other Revenue			31,895	65,254	36,000	36,000	-	0.00%		
505-30-000-000-000	454080	Interdepartment/Usage	42,186	39,413	50,000	50,000	-	0.00%		
Interdepartmental Revenue			42,186	39,413	50,000	50,000	-	0.00%		
Total Revenue Before Other Financing Sources			6,450,666	6,310,569	6,326,810	7,241,430	914,620	14.46%		
505-30-000-000-000	490005	Sale of Fixed Assets	(29,827)	(14,494)	-	-	-	0.00%		
Other Financing Sources			(29,827)	(14,494)	-	-	-	0.00%		
TOTAL REVENUE AND OTHER FINANCING SOURCES			6,420,839	6,296,075	6,326,810	7,241,430	914,620	14.46%		

Water Revenues

Water Fund

Mission Statement

The Water Division will provide an abundant supply of drinking water, as supplied by the Missouri-American Water Company (MoAm), at acceptable pressures and flows, with minimal interruptions in service. We will monitor the status of all pending future distribution system regulations and will plan for improvements necessary to meet or exceed any and all future requirements. We will provide a high level of service to our customers. We will operate our water utility as safely, efficiently and economically as possible, providing a high quality product at a reasonable and acceptable cost. The Water Division continues working toward maintaining and upgrading the City's water distribution system.

A water rate increase of 15% is being proposed in the FY24 budget due to operational costs, debt service and the continued transfer of funds out of the Water Fund.

Due to these conditions it is recommended that the City continues to annually increase water rates a minimum of 3%. It should be noted that the proposed rate change does not balance the FY24 budget requests.

	Current	Proposed	Delta	% Change
3/4" Meter	13.21	15.19	1.98	14.99
Rate/CCF	3.0747	3.5359	0.4612	15.00
IRC	1.14	1.31	0.17	14.91
11 CCF User	59.57	68.49	8.92	14.97

2022 Strategic Plan

Economic Vitality Goal 1, Objective 1, Strategy D. Monitor infrastructure to ensure accommodation of future growth.

The City has accomplished several goals outlined from the 2014 Water Master Plan. With these improvements in place the distribution system model will be updated to identify system strengths and weaknesses. In the FY24 budget funds are being allocated to update the 2014 Water Master Plan and update the associated water model.

Governance and Civic Engagement Goal 2, Objective 3, Strategy C. Maintain Utility Rates that keep up with market costs and maintain service levels.

Water Fund

Rate analysis and cost-of service studies can quantify rates needed to maintain reliable and fiscally sustainable enterprise fund. In the FY24 budget funds are being allocated to perform a cost-of-services study. This study may be incorporated into the Water Master Plan update.

The Water Department has identified the following performance measures: staffing, main breaks, water main replacements, water loss, and calls for service.

Staffing

The Water Department has a staff of 18.84 employees. Listed below are the current positions:

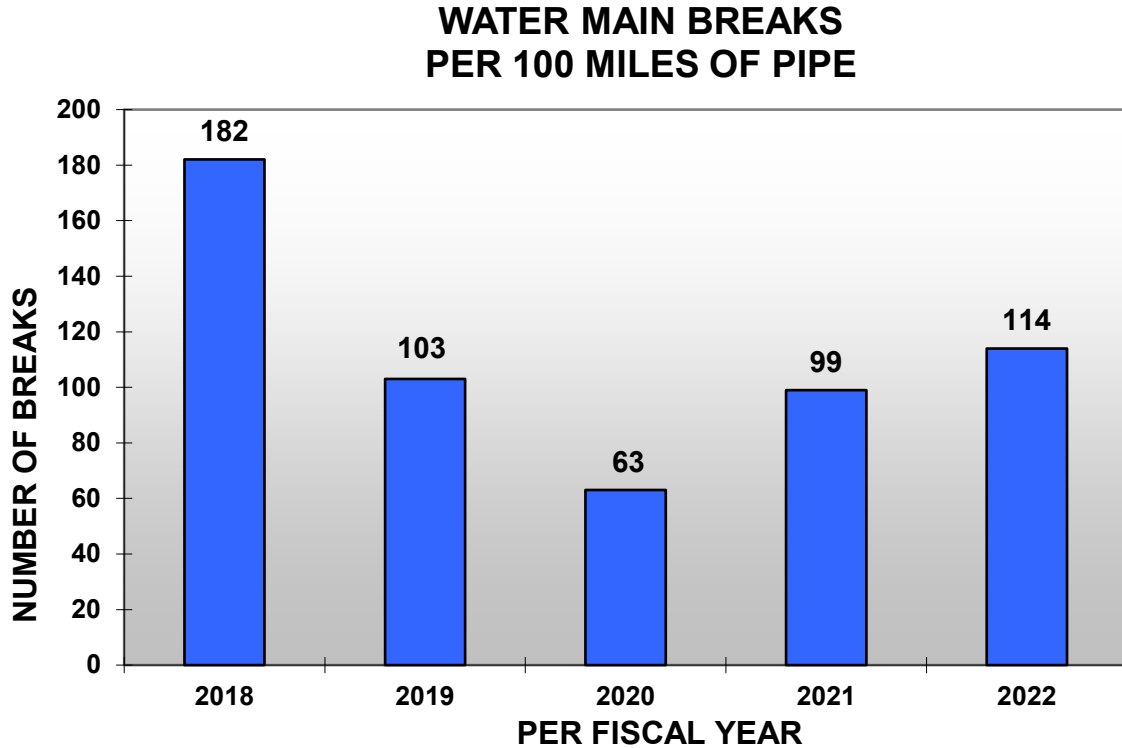
POSITION	FY18	FY19	FY20	FY21	FY22
Public Services Director	0.34	0.34	0.34	0.34	0.34
Water Superintendent	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Dist. System Engineer Tech.	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic	4.00	4.00	4.00	4.00	4.00
Distribution System Worker	8.00	8.00	8.00	8.00	8.00
Distribution Lead	1.00	2.00	2.00	2.00	2.00
Distribution Sys. Supervisor	1.00	1.00	1.00	1.00	1.00
Support Services Supervisor	1.00	1.00	1.00	1.00	1.00
TOTAL	17.84	18.84	18.84	18.84	18.84

The Water Department shares equally with the Electric and Sanitation Departments the expenses for the positions listed below. These positions provide utility-billing services to the Water, Electric, and Sanitation Departments. In addition the Water funds a position in the Management Information Services Department

- 1 Office Manager/Finance
- 2 Customer Service Associates
- 1 Accounting Technician
- 1 GIS Technician

Water Fund

Water Main Breaks



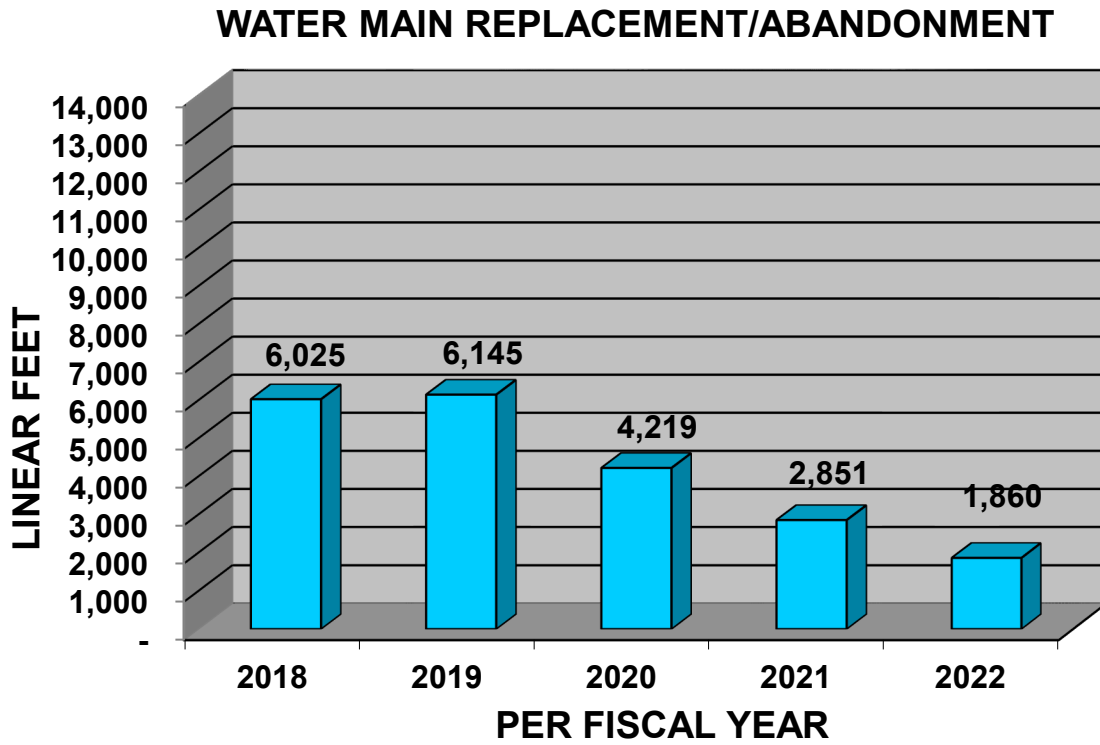
The chart shown recaps the five-year history for water main breaks/leaks for Kirkwood expressed as annual number of breaks per 100 miles of pipe. Within our entire 135 mile system, we incurred 154 breaks/leaks in the 2022 fiscal year.

Water Main Replacement

Over the past fiscal year, 1,837 feet of water main was replaced one street which represents 0.26% of the distribution system. In the current fiscal year, we are scheduled to replace 7,450 feet of main (Geyer Rd. 2,550', Orchard Ln/Way 4,900', 1.05 %) which replaces 1% of the distribution system.

Criteria used to prioritize main replacement projects include: 1) frequency of main breaks, 2) available flows, 3) potential damage from breaks, 4) difficulty of installation, and 5) cost. The majority of new mains installed are eight-inch and twelve-inch diameter, and replaces largely two-inch, four-inch and six-inch diameter mains.

Over the past five years, we have replaced and/or abandoned an average of 4,220 feet of water main annually. This represents approximately 0.59% of the distribution system. Last year, 0.26% of the distribution system was replaced, while the national average for main replacement among water suppliers is 0.5%.



Water Fund

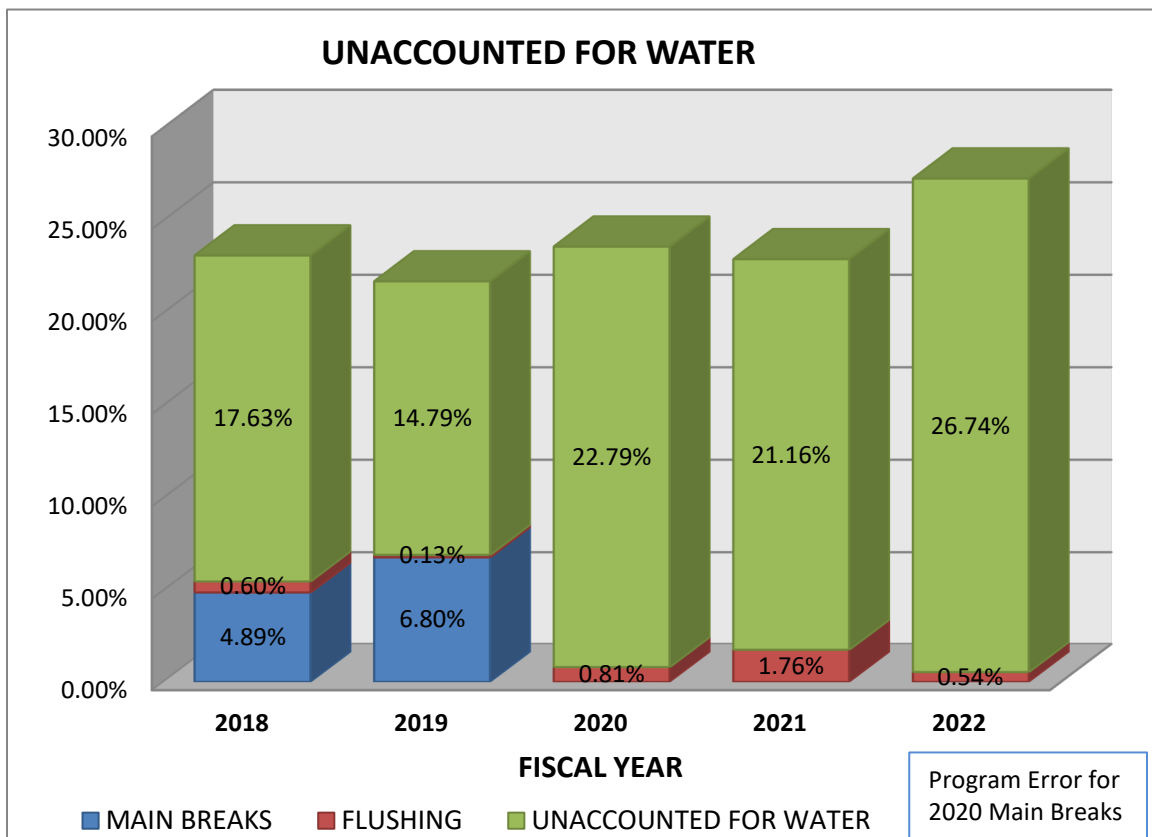
Unaccounted for Water

Unaccounted for water is the difference between the quantities of water purchased from Missouri American compared to the quantity of water sold according to the City's billing system. AWWA further defines this type of unaccounted water as *Apparent Losses* and *Real Losses*.

Apparent Losses - are the non-physical losses due to customer meter inaccuracies, data handling errors and unauthorized consumption. This type of loss directly translates into lost revenue.

Real Losses – are the physical losses due to water main leaks/breaks, is unmetered water used in the annual fire hydrant flushing, water used through hydrants by contractors and unmetered water service. This type of loss increases operational cost.

The graph below shows the combined history of both apparent and real losses. Monitoring protocol has been developed to better define apparent and real losses. Having a better understanding of where these losses occur will enable the Water Department to proactively work towards reducing these water losses.



Water Fund

Calls for Service

The Water Department maintains a Work Order System to schedule and track the completion of service calls received from our customers. These calls can range from a concern about a wet spot in the back yard, meter errors, to Missouri One-Call requests. In FY14, the Water Department began recording work activity through the Work Order System which provides a clearer picture of the Water Department's assignments and allow us to focus and prioritize our workload.

TYPE OF CALLS	FY18 CALLS FOR SERVICE	FY19 CALLS FOR SERVICE	FY20 CALLS FOR SERVICE	FY21 CALLS FOR SERVICE	FY22 CALLS FOR SERVICE
Investigations	336	428	517	635	903
Meter Issues	194	263	183	104	21
Fire Hydrant Maintenance	85	81	59	65	89
Miscellaneous Locates	63	12	17	12	12
Tap Destroys	86	81	87	87	60
New Taps	90	92	86	98	85
Low Pressure Check	46	35	36	23	38
Water Quality	4	2	9	2	5
Mo-One Call Locates	7,089	6,753	6,609	0	0

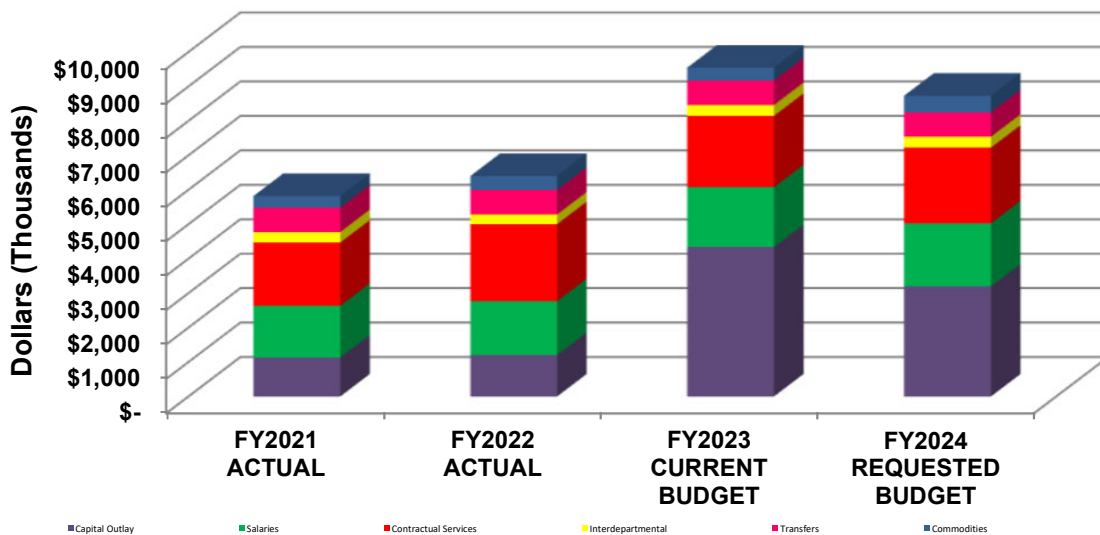
Water Pressure (in psi)

	Low:	Avg:	High:
AWWA	43	70	108
City of Kirkwood	40	55-60	150
Mo-American Water Co.	30	80	195

**CITY OF KIRKWOOD, MISSOURI
WATER OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	1,034,082	1,064,131	1,188,915	1,242,362
Part-time Salaries	-	5,561	6,000	6,000
Overtime	82,610	103,011	82,100	91,100
Social Security	66,093	72,163	77,115	82,058
Medicare	15,521	16,923	18,080	19,235
Civilian Pension	64,041	66,028	119,230	87,061
Deferred Compensation	4,013	17,791	-	26,151
Subtotal Salaries	1,266,360	1,345,608	1,491,440	1,553,967
Other Benefits				
Health Insurance	223,300	206,182	237,275	265,246
Dental Insurance	6,537	7,461	8,385	8,288
Vision Insurance	1,157	1,266	1,785	1,502
Unemployment	1,254	-	-	-
Subtotal Other Benefits	232,248	214,909	247,445	275,036
Total Personnel Services	1,498,608	1,560,517	1,738,885	1,829,003
Contractual Services	1,837,042	2,238,577	2,071,305	2,198,206
Commodities	335,699	406,780	374,954	479,872
Capital Outlay	1,133,869	1,204,692	4,335,886	3,197,176
Interdepartmental Charges	304,095	280,282	314,105	315,011
Transfers to Other Funds	710,000	710,000	710,000	710,000
TOTAL WATER BUDGET	5,819,313	6,400,848	9,545,135	8,729,268

Water Budget Summary



CITY OF KIRKWOOD WATER EXPENSES

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	505-30-300-302-000	510025	Overtime	\$80,000	\$ 90,000	\$ 10,000	12.50%
	Narrative:		Increase due to historical trend.				
2	505-30-300-302-000	512015	Deferred Comp	\$0	\$ 19,985	\$ 19,985	100.00%
	Narrative:		FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.				
3	505-30-300-302-000	520075	Professional Services Other	\$ 421,450	\$ 473,450	\$ 52,000	12.34%
	Narrative:		Increase due to construction costs for restoration of streets and sidewalks.				
4	505-30-300-302-000	531025	Purchased Water	\$ 1,155,643	\$ 1,209,286	\$ 53,643	4.64%
	Narrative:		Increase due to a contract rate increase.				
5	505-30-300-302-000	533040	Mains, Pipes, Fittings	\$150,000	\$ 200,000	\$ 50,000	33.33%
	Narrative:		Increase due material cost.				
6	505-30-300-302-000	533045	Meters & Parts	\$15,000	\$ 60,000	\$ 45,000	300.00%
	Narrative:		Increase due to material cost.				
7	505-30-300-302-000	533130	Water Tap Supplies	\$15,000	\$ 20,000	\$ 5,000	33.33%
	Narrative:		Increase due to material cost.				
8	505-30-300-302-000	533020	Fire Hydrants/Repair/Maintenance	\$10,000	\$ 15,000	\$ 5,000	50.00%
	Narrative:		Increase due to material cost.				

CITY OF KIRKWOOD WATER EXPENSES

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
9	505-30-300-302-000	533055	Fuel/Lubricants	\$29,200	\$ 46,697	\$ 17,497	59.92%
	<p>Narrative: Increase is based on historical utilization analysis, anticipated fiscal year operations and cost projections outlined by the Energy Information Administration (EIA).</p>						
10	505-30-300-302-000	550020	Fleet Services	\$98,102	\$ 81,211	\$ (16,891)	-17.22%
	<p>Narrative: Decrease is based on calculations reported by the Director of Fleet Services. The product is created by multiplying the percentage of departmental utilization from the previous fiscal year to Fleet Services' requested fiscal year budget.</p>						
11	505-30-300-303-000	520010	Bank & Credit Card Fees	\$80,000	\$ 90,000	\$ 10,000	12.50%
	<p>Narrative: Anticipated Bank Fee increase.</p>						
12	505-30-300-304-000	620040	Machinery & Equipment	\$70,000	\$ 35,000	\$ (35,000)	-50.00%
	<p>Narrative: Decrease due to reduction in procurement of equipment.</p>						
13	505-30-300-304-000	620050	Rolling Stock	\$105,000	\$ 120,000	\$ 15,000	14.29%
	<p>Narrative: Increase due to purchase of a dump truck.</p>						
14	505-30-300-304-000	620080	Distribution System Improvement	\$2,892,902	\$ 1,775,600	\$ (1,117,302)	-38.62%
	<p>Narrative: Decrease due to projects completed from FY2022 appropriated funds.</p>						

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
505-30-300-301-000	510005	Wages Full Time Civilian	203,142	202,634	216,825	235,078	18,253	8.42%
505-30-300-301-000	510025	Overtime Civilian	52	702	600	600	-	0.00%
505-30-300-301-000	511005	Social Security Taxes	12,166	12,798	13,315	14,633	1,318	9.90%
505-30-300-301-000	511010	Medicare Contributions	2,909	3,040	3,150	3,455	305	9.68%
505-30-300-301-000	512005	Civilian Pension	12,580	12,295	20,455	15,493	(4,962)	-24.26%
505-30-300-301-000	512015	Deferred Comp	774	2,842	-	4,634	4,634	100.00%
505-30-300-301-000	513005	Health Insurance	19,150	19,600	20,525	24,646	4,121	20.08%
505-30-300-301-000	513010	Dental Insurance	998	1,076	1,125	1,168	43	3.82%
505-30-300-301-000	513015	Vision Insurance	221	220	240	231	(9)	-3.75%
505-30-300-301-000	514005	Unemployment Comp.	1,254	-	-	-	-	0.00%
505-30-300-301-000	520005	Audit	4,500	4,500	5,500	5,000	(500)	-9.09%
505-30-300-301-000	520030	Legal	3,509	4,284	4,500	4,500	-	0.00%
505-30-300-301-000	520065	Training	10	-	200	2,500	2,300	1150.00%
505-30-300-301-000	522015	Computer Mintenance	42,000	42,000	42,000	42,000	-	0.00%
505-30-300-301-000	522040	Office Equipment Maintenance	438	315	500	500	-	0.00%
505-30-300-301-000	522060	Telephone & Cellular	3,151	2,690	3,958	3,500	(458)	-11.57%
505-30-300-301-000	523015	Property Damage	-	-	1,000	1,000	-	0.00%
505-30-300-301-000	525005	General Liability	41,896	42,735	49,000	53,900	4,900	10.00%
505-30-300-301-000	525010	Work. Comp. Premium	99,078	141,540	221,870	232,970	11,100	5.00%
505-30-300-301-000	527005	Travel	-	829	2,000	2,000	-	0.00%
505-30-300-301-000	530005	Office Supplies	2,374	2,278	2,200	2,200	-	0.00%
505-30-300-301-000	530060	Postage	167	297	500	500	-	0.00%
505-30-300-301-000	532005	Membership Dues	403	1,756	1,542	2,502	960	62.26%
505-30-300-301-000	532010	Publications	-	260	200	200	-	0.00%
505-30-300-301-000	535025	Contingency	-	-	20,000	20,000	-	0.00%
505-30-300-301-000	535020	Write-off - Bad Debt	2,052	978	6,000	4,000	(2,000)	-33.33%
505-30-300-301-000	535015	Inventory Adjustments	53,909	52,151	54,000	54,000	-	0.00%
505-30-300-301-000	550005	Administration Fees	111,125	111,125	111,125	111,125	-	0.00%
505-30-300-301-000	560005	Transfer to Other Funds	710,000	710,000	710,000	710,000	-	0.00%
505-30-300-302-000	510005	Wages Full Time Civilian	781,736	808,111	900,975	931,728	30,753	3.41%
505-30-300-302-000	510020	Wages Part Time	-	5,561	6,000	6,000	-	0.00%
505-30-300-302-000	510025	Overtime Civilian	82,491	102,110	80,000	90,000	10,000	12.50%
505-30-300-302-000	511005	Social Security Taxes	51,105	56,143	59,745	62,874	3,129	5.24%
505-30-300-302-000	511010	Medicare Contributions	11,952	13,130	13,980	14,713	733	5.24%
505-30-300-302-000	512005	Civilian Pension	48,827	51,158	92,195	66,576	(25,619)	-27.79%
505-30-300-302-000	512015	Deferred Comp	3,062	14,064	-	19,985	19,985	100.00%
505-30-300-302-000	513005	Health Insurance	187,900	175,759	198,980	222,859	23,879	12.00%

Water Expenses

**CITY OF KIRKWOOD
FISCAL YEAR 2023/2024 OPERATING BUDGET**

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE
FUND/FUNCTION/ DEPT/DIVISION	OBJECT							
505-30-300-302-000	513010	Dental Insurance	5,170	5,999	6,735	6,576	(159)	-2.36%
505-30-300-302-000	513015	Vision Insurance	856	968	1,430	1,159	(271)	-18.95%
505-30-300-302-000	520065	Training	3,217	3,371	2,000	2,500	500	25.00%
505-30-300-302-000	520075	Professional Services Other	360,670	656,306	421,450	473,450	52,000	12.34%
505-30-300-302-000	531025	Purchased Water	1,170,461	1,203,642	1,155,643	1,209,286	53,643	4.64%
505-30-300-302-000	522040	Office Equipment Maintenance	276	167	1,000	1,000	-	0.00%
505-30-300-302-000	522045	Radio Equipment Maintenance	-	-	300	-	(300)	-100.00%
505-30-300-302-000	522025	Equipment Maintenance	6,032	29,082	57,000	53,000	(4,000)	-7.02%
505-30-300-302-000	522030	Laboratory Equipment	6,071	5,881	6,000	6,000	-	0.00%
505-30-300-302-000	522060	Telephone & Cellular	11,327	8,007	11,884	9,600	(2,284)	-19.22%
505-30-300-302-000	530040	Janitorial Supplies	781	1,506	1,200	1,200	-	0.00%
505-30-300-302-000	530035	Food	695	1,754	3,000	3,000	-	0.00%
505-30-300-302-000	530015	Clothing	7,692	8,265	7,000	8,000	1,000	14.29%
505-30-300-302-000	530050	Machinery & Equipment	953	4,749	5,500	5,500	-	0.00%
505-30-300-302-000	530010	Building & Grounds Supplies	3,350	16,559	15,100	15,100	-	0.00%
505-30-300-302-000	531005	Electricity	7,559	7,247	8,042	8,000	(42)	-0.52%
505-30-300-302-000	531020	Natural Gas	4,943	5,487	5,670	5,670	-	0.00%
505-30-300-302-000	533070	Safety Equipment	5,591	4,905	5,000	5,000	-	0.00%
505-30-300-302-000	533040	Mains, Pipes, Fittings	166,863	193,384	150,000	200,000	50,000	33.33%
505-30-300-302-000	533045	Meters & Parts	14,515	19,388	15,000	60,000	45,000	300.00%
505-30-300-302-000	533130	Water Tap Supplies	16,441	18,141	15,000	20,000	5,000	33.33%
505-30-300-302-000	533020	Fire Hydrants/Repair/Maintenance	13,574	26,574	10,000	15,000	5,000	50.00%
505-30-300-302-000	533055	Fuel/Lubricants	17,133	31,046	29,200	46,697	17,497	59.92%
505-30-300-302-000	550020	Fleet Services	101,891	64,460	98,102	81,211	(16,891)	-17.22%
505-30-300-302-000	550010	Electric Charges	308	308	350	350	-	0.00%
505-30-300-302-000	550015	Electric Pumping Station	71,262	70,785	73,000	73,000	-	0.00%
505-30-300-302-000	550030	Water Charges	1,548	1,730	1,500	1,800	300	20.00%
505-30-300-302-000	550025	Sanitation Charges	828	828	828	828	-	0.00%
505-30-300-302-000	610020	Small Cap Equipment & Machinery	4,559	4,378	4,500	4,500	-	0.00%
505-30-300-303-000	510005	Wages Full Time Civilian	49,204	53,386	71,115	75,556	4,441	6.25%
505-30-300-303-000	510025	Overtime Civilian	67	199	1,500	500	(1,000)	-66.67%
505-30-300-303-000	511005	Social Security Taxes	2,822	3,222	4,055	4,551	496	12.23%
505-30-300-303-000	511010	Medicare Contributions	660	753	950	1,067	117	12.32%
505-30-300-303-000	512005	Civilian Pension	2,634	2,575	6,580	4,992	(1,588)	-24.13%
505-30-300-303-000	512015	Deferred Comp	177	885	-	1,532	1,532	100.00%
505-30-300-303-000	513005	Health Insurance	16,250	10,823	17,770	17,741	(29)	-0.16%
505-30-300-303-000	513010	Dental Insurance	369	386	525	544	19	3.62%

Water Expenses

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
505-30-300-303-000	513015	Vision Insurance	80	78	115	112	(3)	-2.61%		
505-30-300-303-000	520010	Bank & Credit Card Fees	81,831	91,346	80,000	90,000	10,000	12.50%		
505-30-300-303-000	520065	Training	-	(166)	1,500	1,500	-	0.00%		
505-30-300-303-000	522040	Office Equipment Maintenance	2,575	2,048	4,000	4,000	-	0.00%		
505-30-300-303-000	530060	Postage	17,590	22,658	25,000	25,000	-	0.00%		
505-30-300-303-000	533120	Utility Billing Supplies	16,247	18,443	25,000	25,000	-	0.00%		
505-30-300-303-000	610060	Small Capital Office Furniture and Equip.	994	243	1,500	-	(1,500)	-100.00%		
505-30-300-304-000	540005	Principal	-	-	979,627	1,007,402	27,775	2.84%		
505-30-300-304-000	540015	Interest	281,095	253,951	259,957	231,174	(28,783)	-11.07%		
505-30-300-304-000	540020	Fiscal Agent's Fees	1,403	2,403	2,000	3,000	1,000	50.00%		
505-30-300-304-000	610020	Small Capital Machinery & Equipment	-	17,329	20,400	20,500	100	0.49%		
505-30-300-304-000	620040	Machinery & Equipment	884	7,290	70,000	35,000	(35,000)	-50.00%		
505-30-300-304-000	620050	Rolling Stock	-	-	105,000	120,000	15,000	14.29%		
505-30-300-304-000	620080	Distribution System Improvement	52,692	102,019	2,892,902	1,775,600	(1,117,302)	-38.62%		
505-30-300-304-000	621000	Depreciation Expense	792,242	817,079	-	-	-	0.00%		
TOTAL WATER FUND EXPENSES			5,819,313	6,400,848	9,545,135	8,729,268	(815,867)	-8.55%		

Water Expenses

CITY OF KIRKWOOD SANITATION REVENUES

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	509-40-000-000	454070	Special Pick-up Charges	\$71,250	\$ 46,800	\$ (24,450)	-34.32%

Narrative: Decrease due to implementation of free bulky waste pick ups.

CITY OF KIRKWOOD									
FISCAL YEAR 2023/2024 OPERATING BUDGET									
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
509-40-000-000-000	Grant(s)	39,906	-	-	-	-	0.00%		
Intergovernmental Revenue		39,906	-	-	-	-	0.00%		
509-40-000-000-000	Refuse collections chgs	2,778,754	3,118,885	3,156,356	3,156,338	(18)	0.00%		
509-40-000-000-000	Dumpster/Charges	49,116	5,322	40,200	40,200	-	0.00%		
509-40-000-000-000	Recycling revenue	1,766	22,951	-	-	-	0.00%		
509-40-000-000-000	Special Pick-up chgs	46,970	50,272	71,250	46,800	(24,450)	-34.32%		
509-40-000-000-000	Lawn bag sales	474,384	417,925	429,289	429,289	-	0.00%		
Charges for Services		3,350,990	3,615,355	3,697,095	3,672,627	(24,468)	-0.66%		
509-40-000-000-000	Investments	1,426	(43,187)	5,000	5,000	-	0.00%		
Investment Income		1,426	(43,187)	5,000	5,000	-	0.00%		
509-40-000-000-000	Miscellaneous	-	540	-	-	-	0.00%		
Other Revenue		-	540	-	-	-	0.00%		
509-40-000-000-000	Interdepartment Usage	35,184	35,184	35,184	35,184	-	0.00%		
Interdepartmental Revenue		35,184	35,184	35,184	35,184	-	0.00%		
Total Revenue Before Other Financing Sources		3,427,506	3,607,352	3,737,279	3,712,811	(24,468)	-0.66%		
509-40-000-000-000	Sale of Fixed Assets	-	68,821	-	-	-	0.00%		
Other Financing Sources		-	68,821	-	-	-	0.00%		
TOTAL REVENUE AND OTHER FINANCING SOURCES		3,427,506	3,676,173	3,737,279	3,712,811	(24,468)	-0.66%		

Sanitation Fund

Mission Statement

- To provide cost-effective curbside recycling, residential trash, rear yard trash collection and specially bagged yard waste.
- To efficiently operate and maintain a first-rate, user-friendly Recycling Depository
- To make customer service the highest priority in all areas of operation

General Description

The Sanitation Division is responsible for the collection of curbside recycling, trash, and yard waste from approximately 9,244 single-family residences, and operation of the Recycling Depository.

The Sanitation Division's residential collection consists of (1) once weekly curbside recycling and refuse collection for approximately 9,244 customers using six routes with each route containing approximately 1,500 residences; (2) once weekly rear yard service to approximately 45 residences. (3) special pick up service of large items once-a-week. (4) once-per-week yard waste collection service; and (5) twice-a-year bulky pick up free to residential customers. Currently the Sanitation Division has 27 customers remaining on a limited bag program.

In FY22 Sanitation introduced a new program, free Bulky Pickup. This program, initiated in April 2021 allows residents to place bulky waste i.e. couches; washers at the street curb twice a year, free pickup. Sanitation has completed two full cycles of this program and has made 6,157 free Bulky Pickups.

Curbside single-stream recycling program continues to be well received by our residents. The diversion rate for the City is at 38.87% (includes yard waste) as of March 31, 2022

The City will also be entering its 8th year of a 10-year agreement with the landfill operated by Waste Connections. This agreement also gives the City the ability to extend the agreement for two additional five-year terms. Waste Connections cost per ton in FY22 was at \$38.27/ton. On April 1, 2022, the rate increased to \$41.10 (7.39%) well above the budgeted 2.5% increase. The FY24 budget is estimating a rate adjustment of 8% for an April 2023 rate of \$44.39.

This past fiscal year the average market value for single-stream recycling materials ranged from \$56.25 to \$113.80. Cardboard prices in FY22 continue to rise allowing an offset in processing by \$88,166.

Sanitation Fund

This past year the average price the City has been paying to process single stream recycling has been \$52.17 per ton, down from \$95.02 per ton from the previous 12-month period. The recycling market continues to improve with the FY24 budget forecasted on an average price of \$60 per ton.

Collection from Residential Properties Effective October 1, 2020		
BASIC RESIDENTIAL SERVICES:		
Curbside Service	Rear Yard Service	
65 Gallon Garbage Cart 65 Gallon Recycling Cart \$27.23/month	65 Gallon Garbage Cart 65 Gallon Recycling Cart \$46.82/month	
95 Gallon Garbage Cart 65 Gallon Recycling Cart \$32.23/month	95 Gallon Garbage Cart 65 Gallon Recycling Cart \$51.82/month	
Additional Cart \$15/month	Additional Cart \$15/month	
SPECIAL RESIDENTIAL SERVICES:		
Yard Waste Bags	Yard Waste Stickers	Special Pick Ups
\$12.27/package of 5 bags	\$2.00/EA	\$25 Per Item or \$25 Per 2 Cu. Yds. for miscellaneous items.

Sanitation Fund

The Public Services Sanitation Division has identified the following key indicators: Staffing, Landfill Usage, Disposal Costs, Yard Waste Bags Collected, Special Pickup Services provided, Recycling Efforts, and Recycling Expenses and Revenues.

Staffing – The Sanitation Division has the following authorized staffing levels:

POSITION	FY18	FY19	FY20	FY21	FY22
Director	.33	.33	.33	.33	.33
Sanitation Superintendent	1.00	1.00	1.00	1.00	1.00
Sanitation Lead	1.00	1.00	1.00	1.00	1.00
Sanitation Drivers	11.00	11.00	11.00	10.00	10.00
Recycling Center Workers	1.75	2.00	2.00	2.00	2.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
TOTAL	16.08	16.33	16.33	15.33	15.33

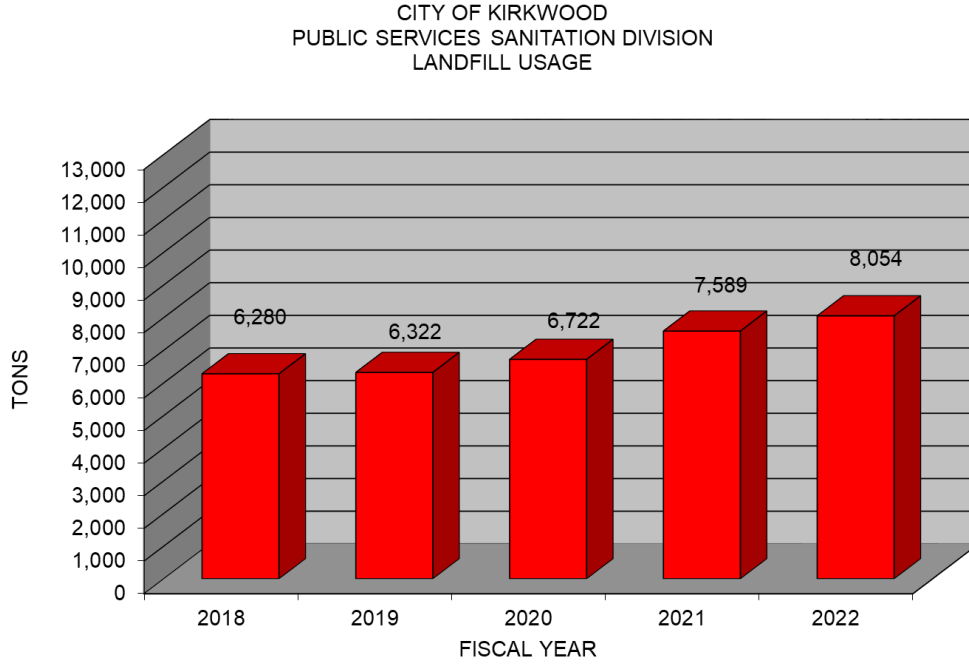
The Sanitation Department shares equally with the Electric and Water Departments the expenses for the positions listed below. These positions provide utility-billing services to the Water, Electric, and Sanitation Departments.

- (1) Office Manager/Finance; (2) Utility Billing Clerks and (1) Customer Service Representative

Sanitation Fund

Landfill Usage

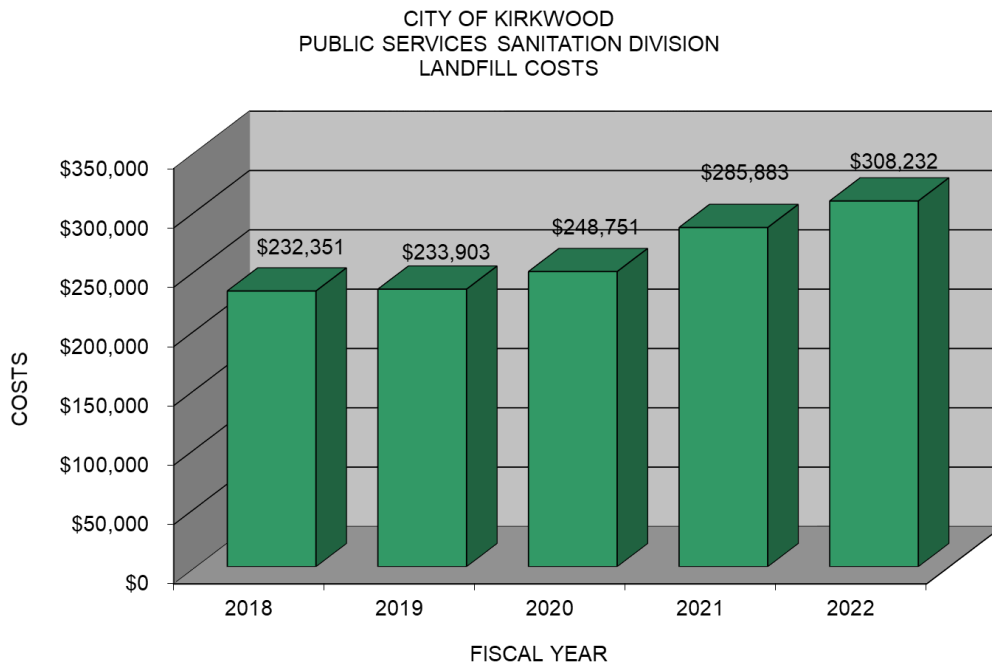
The amount of refuse in the Kirkwood solid waste stream shows a steady increase beginning in FY19. This increase is due to educational efforts to reduce contamination within our single-stream recycling.



Sanitation Fund

Landfill Costs

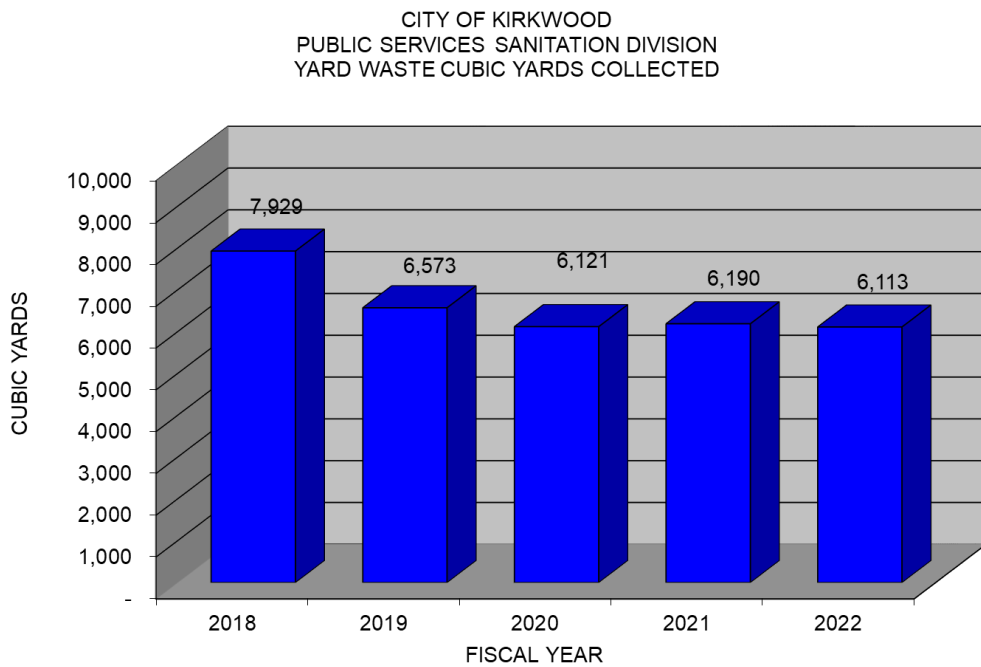
Landfill disposal costs per ton rate will increase in FY23 per contract. This increase is annual, based on the prior year's Consumers Price Index (CPI). The current contract with Waste Connection has an initial term of 10 years which expires in 2024. The City can continue this agreement for two additional five year terms if it is deemed financially sustainable.



Sanitation Fund

Yard Waste Collected

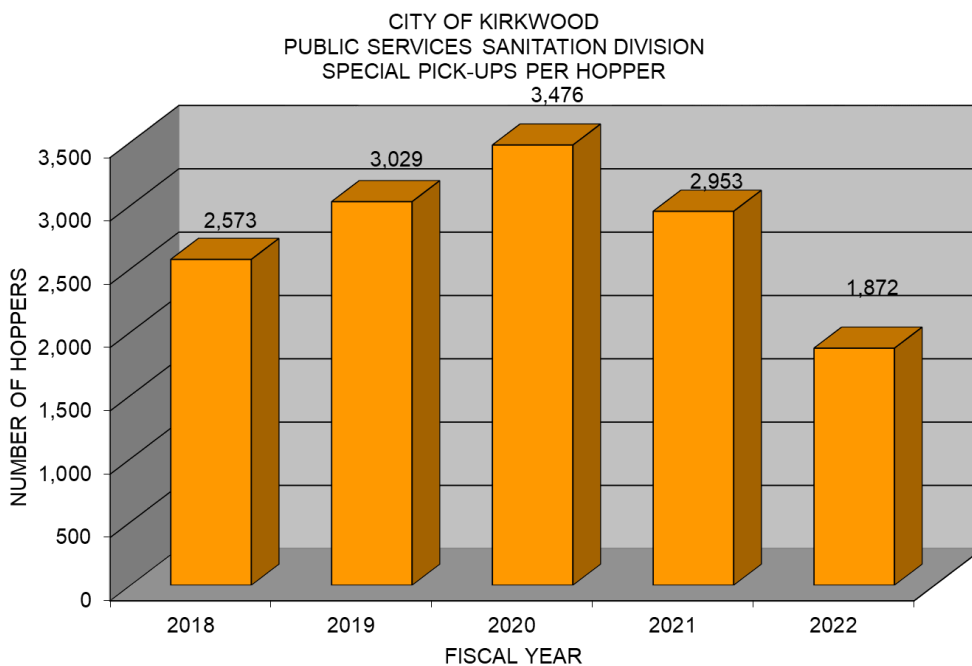
Disposal costs for yard waste had been very stable at \$8.50/cubic yard for several years. Although a new contract was entered into in FY22 with a new rate of \$8.75/cubic yard. Yard waste collection, while provided year round, the cubic yard volume is very seasonal and weather dependent. This often requires the Sanitation Division to work overtime hours, during some months, into the late evening.



Sanitation Fund

Special Pick-ups

Special pick up services are available to residents who request such service. Large volume and items of refuse are collected for a fee of \$25 per item or hopper load (2 cubic yards). Items are separated at the Public Services yard for disposal according to State law. State law prohibits white goods and tires from being disposed of in a landfill.



In FY22 Sanitation introduced a new program, free Bulky Pickup. This program, initiated in April 2021 allows residents to place bulky waste i.e. couches; washers at the street curb twice a year, free pickup

Bulky Waste Pickup					
	FY22	FY23	FY24	FY25	FY26
Spring	2,033	1,591			
Fall	1,810	1,478			
Total	3,843	3,069			

Sanitation Fund

Recycling

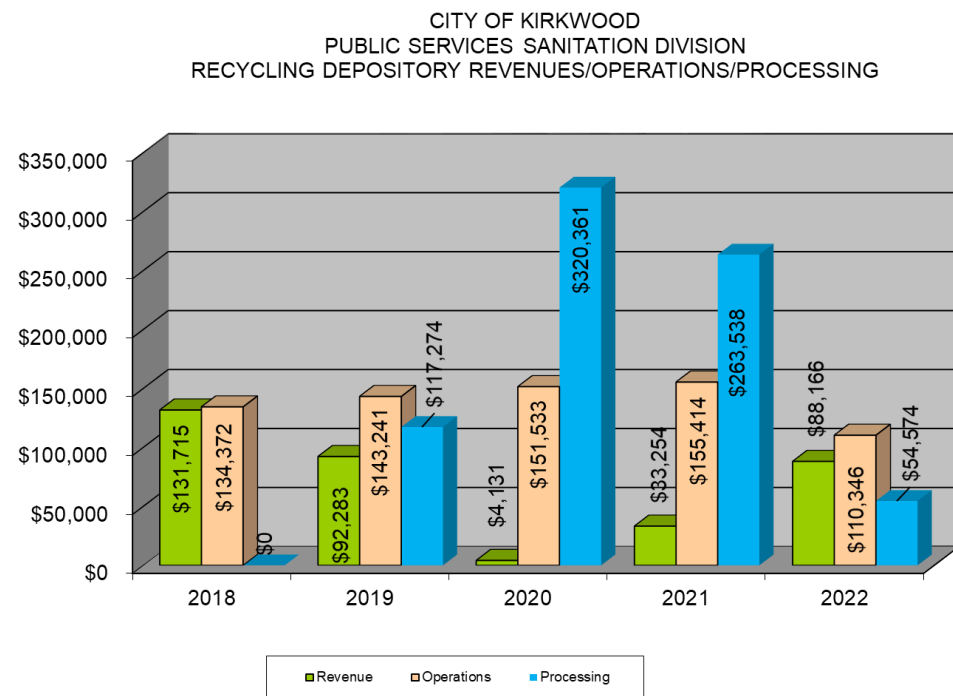
The Sanitation Division is responsible for the operation of the Recycling Depository. The Depository is open 24 hours a day, 7 days a week. This is one of the longest running recycling drop-off programs in the State of Missouri, serving a significantly larger region than the City of Kirkwood.

The chart below is a 5-year history of recycling materials collected from the collection of residential curbside single stream materials and recyclables collected at the Recycling Depository. The chart shows somewhat of a flat level of materials collected annually.

RECYCLING TONS					
MONTH	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
April	330.44	316.48	333.78	341.66	311.01
May	352.12	405.08	360.61	304.23	242.77
June	377.47	325.57	285.61	341.57	355.42
July	332.88	416.31	329.92	338.84	263.47
August	381.18	362.05	293.34	314.18	279.75
September	325.80	305.44	324.25	326.73	276.56
October	331.88	312.82	314.26	255.62	257.63
November	381.10	380.35	240.58	289.60	209.96
December	395.58	345.53	395.70	409.02	243.32
January	373.67	360.66	332.58	310.31	270.14
February	267.04	269.86	241.70	253.60	196.39
March	325.35	282.41	324.45	278.44	229.02
TOTALS	4,174.51	4,082.56	3,776.78	3,763.80	3,135.44

Sanitation Fund

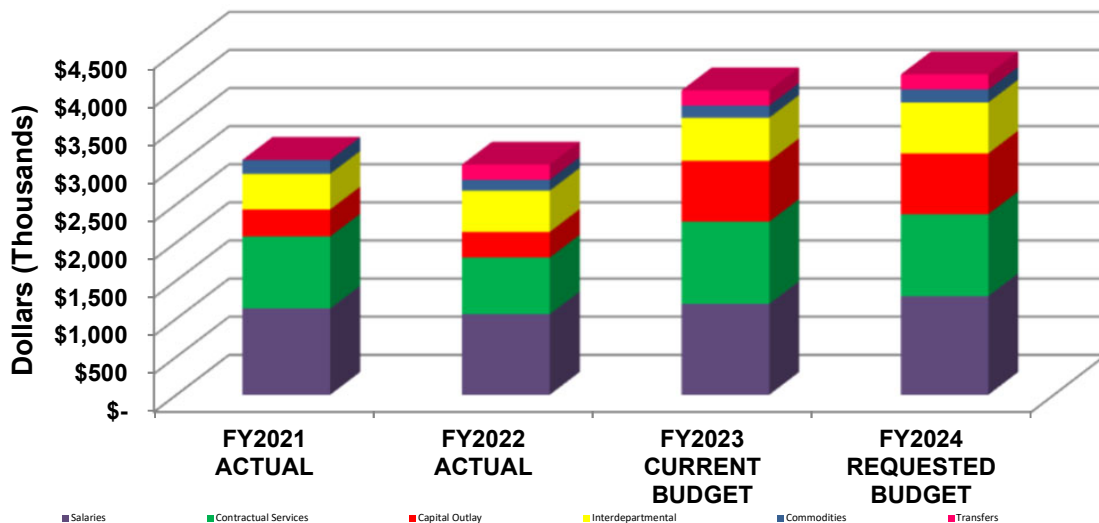
The Public Services Department maintains records of the costs of operation of the Recycling Depository. In FY19, revenues started to decrease and operational cost began to increase, these changes were due to the crash of international recycling markets. FY20 and FY21 saw a slight increase in revenues due recycling market price fluctuations, but overall, the cost of processing recyclable materials still outpaces revenues.



**CITY OF KIRKWOOD, MISSOURI
SANITATION OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	806,673	773,147	847,685	928,629
Overtime	27,712	39,846	24,500	29,500
Social Security	50,812	50,965	53,400	59,160
Medicare	11,946	11,963	12,535	13,840
Civilian Pension	50,669	43,283	81,970	62,355
Deferred Compensation	8,113	15,528	-	19,138
Subtotal Salaries	955,925	934,732	1,020,090	1,112,622
Other Benefits				
Health Insurance	168,260	115,628	163,540	173,829
Dental Insurance	5,119	5,292	6,435	6,569
Vision Insurance	1,102	1,041	1,325	1,293
Unemployment	1,254	-	-	-
Subtotal Other Benefits	175,735	121,961	171,300	181,691
Total Personnel Services	1,131,660	1,056,693	1,191,390	1,294,313
Contractual Services	943,712	742,021	1,077,257	1,073,263
Commodities	182,865	144,035	159,600	169,800
Capital Outlay	355,129	337,061	798,004	799,214
Interdepartmental Charges	467,995	539,669	567,063	668,089
Transfers to Other Funds	-	200,000	200,000	200,000
TOTAL SANITATION BUDGET	3,081,361	3,019,479	3,993,314	4,204,679

Sanitation Budget Summary



CITY OF KIRKWOOD SANITATION EXPENSES

Budget Changes										
Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent				
1	509-40-350-351-000	510005	Wages Full Time	\$ 776,389	\$ 68,379	9.66%				
	Narrative: Annual salary adjustment									
2	509-40-350-351-000	510025	Overtime	\$ 25,000	\$ 5,000	25.00%				
	Narrative: Increase due to historical trend FY2021 - \$23,915; FY2022 - \$35,832									
3	509-40-350-351-000	512005	Civilian Pension	\$ 52,095	\$ (16,370)	-23.91%				
	Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.									
4	509-40-350-351-000	512015	Deferred Comp	\$ 16,028	\$ 16,028	100.00%				
	Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.									
5	509-40-350-351-000	520055	Public Relations	\$ 31,000	\$ 10,000	47.62%				
	Narrative: Recollect annual subscription (Waste Wizard)									
6	509-40-350-351-000	520075	Professional Services Other	\$ 113,000	\$ 50,000	79.37%				
	Narrative: Routeward annual subscription and additional services									
7	509-40-350-351-000	523005	Landfill/Disposal Fees	\$ 414,283	\$ 54,519	15.15%				
	Narrative: Increase in solid waste dumping fee, yard waste dumping fees and tonnage collected.									
8	509-40-350-351-000	533135	Yard Bags	\$ 95,000	\$ 10,000	11.76%				
	Narrative: Increase due to anticipated cost increase in bags and change in shipment delivery requirements.									

CITY OF KIRKWOOD SANITATION EXPENSES

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
9	509-40-350-351-000	533055	Fuel/Lubricants	\$129,850	\$ 199,873	\$ 70,023	53.93%
	<p>Narrative: Increase is based on historical utilization analysis, anticipated fiscal year operations and cost projections outlined by the Energy Information Administration (EIA).</p>						
10	509-40-350-352-000	523005	Landfill/Disposal Fees	\$387,000	\$ 256,000	\$ (131,000)	-33.85%
	<p>Narrative: Decrease based upon improving value of Single-Stream Recycling and Cardboard Markets.</p>						
11	509-40-350-352-000	550020	Fleet Services	\$14,685	\$ 46,689	\$ 32,004	217.94%
	<p>Narrative: Increase is based on calculations reported by the Director of Fleet Services. The product is created by multiplying the percentage of department utilization from the previous fiscal year to Fleet Services' requested fiscal year budget.</p>						
12	509-40-350-354-000	620040	Machinery & Equipment	\$65,500	\$ 135,000	\$ 69,500	106.11%
	<p>Narrative: Increase due to the purchase of a replacement bailer for the Recycling Center.</p>						
13	509-40-350-354-000	620050	Rolling Stock	\$620,859	\$ 550,000	\$ (70,859)	-11.41%
	<p>Narrative: Decrease is due to the reduction in the purchase of vehicles.</p>						

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	%	VARIANCE
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
509-40-350-351-000	510005	Wages Full Time Civilian	688,737	669,297	708,010	776,389	68,379	9.66%		9.66%
509-40-350-351-000	510025	Overtime Civilian	23,915	35,831	20,000	25,000	5,000	25.00%		25.00%
509-40-350-351-000	511005	Social Security Taxes	43,021	44,379	44,870	49,686	4,816	10.73%		10.73%
509-40-350-351-000	511010	Medicare Contributions	10,124	10,424	10,535	11,620	1,085	10.30%		10.30%
509-40-350-351-000	512005	Civilian Pension	43,321	39,447	68,465	52,095	(16,370)	-23.91%		-23.91%
509-40-350-351-000	512015	Deferred Comp	3,005	14,294	-	16,028	16,028	100.00%		100.00%
509-40-350-351-000	513005	Health Insurance	133,195	98,051	121,725	137,917	16,192	13.30%		13.30%
509-40-350-351-000	513010	Dental Insurance	4,463	4,530	5,115	5,203	88	1.72%		1.72%
509-40-350-351-000	513015	Vision Insurance	878	860	1,040	1,015	(25)	-2.40%		-2.40%
509-40-350-351-000	514005	Unemployment Comp.	1,254	-	-	-	-			
509-40-350-351-000	520055	Public Relations	11,478	18,861	21,000	31,000	10,000	47.62%		47.62%
509-40-350-351-000	520065	Training	-	1,587	250	250	-	0.00%		0.00%
509-40-350-351-000	520075	Professional Services Other	3,785	18,836	63,000	113,000	50,000	79.37%		79.37%
509-40-350-351-000	520030	Legal	2,019	2,380	2,500	2,500	-	0.00%		0.00%
509-40-350-351-000	520005	Audit	2,000	2,000	3,000	2,000	(1,000)	-33.33%		-33.33%
509-40-350-351-000	522035	Laundry, Towels, etc	-	-	250	250	-	0.00%		0.00%
509-40-350-351-000	523005	Landfill/Disposal Fees	343,192	360,877	359,764	414,283	54,519	15.15%		15.15%
509-40-350-351-000	522040	Office Equipment Maintenance	250	150	300	300	-	0.00%		0.00%
509-40-350-351-000	522045	Radio Equipment Maintenance	-	-	300	-	(300)	-100.00%		-100.00%
509-40-350-351-000	522015	Computer Maintenance	6,500	6,500	6,500	6,500	-	0.00%		0.00%
509-40-350-351-000	522025	Equipment Maintenance	0	15,271	1,000	1,000	-	0.00%		0.00%
509-40-350-351-000	525005	General Liability	41,896	42,735	49,000	53,900	4,900	10.00%		10.00%
509-40-350-351-000	525010	Work. Comp. Premium	237,080	193,915	155,700	163,490	7,790	5.00%		5.00%
509-40-350-351-000	522060	Telephone & Cellular	361	362	363	380	17	4.68%		4.68%
509-40-350-351-000	526020	Printing	293	-	500	500	-	0.00%		0.00%
509-40-350-351-000	527005	Travel	-	-	500	500	-	0.00%		0.00%
509-40-350-351-000	530005	Office Supplies	1,345	1,579	1,500	1,700	200	13.33%		13.33%
509-40-350-351-000	530040	Janitorial Supplies	173	428	500	500	-	0.00%		0.00%
509-40-350-351-000	530015	Clothing	1,618	3,852	5,200	5,200	-	0.00%		0.00%
509-40-350-351-000	533070	Safety Equipment	4,361	4,155	4,500	4,500	-	0.00%		0.00%
509-40-350-351-000	533135	Yard Bags	79,548	88,289	85,000	95,000	10,000	11.77%		11.77%
509-40-350-351-000	535025	Contingency	-	-	10,000	10,000	-	0.00%		0.00%
509-40-350-351-000	535020	Write-off - Bad Debt	63,027	3,765	5,000	5,000	-	0.00%		0.00%
509-40-350-351-000	535015	Inventory Adjustments	(753)	1,507	2,000	2,000	-	0.00%		0.00%
509-40-350-351-000	533055	Fuel/Lubricants	76,334	116,292	129,850	199,873	70,023	53.93%		53.93%
509-40-350-351-000	550020	Fleet Services	308,694	336,447	352,693	350,906	(1,787)	-0.51%		-0.51%
509-40-350-351-000	550010	Electric Charges	5,254	5,308	5,500	5,500	-	0.00%		0.00%

Sanitation Expenses

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	%	VARIANCE
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
509-40-350-351-000	550030	Water Usage Charges	412	447	500	500	-	0.00%	0.00%	-
509-40-350-351-000	550005	Administration Fees	55,750	55,750	55,750	55,750	-	0.00%	0.00%	-
509-40-350-351-000	560005	Transfer to Other Funds	-	200,000	200,000	200,000	-	0.00%	0.00%	-
509-40-350-351-000	610020	Small Cap Equipment & Machinery	61	458	500	500	-	0.00%	0.00%	-
509-40-350-352-000	510005	Wages Full Time Civilian	68,735	50,464	68,560	76,684	8,124	11.85%	11.85%	8,124
509-40-350-352-000	510025	Overtime Civilian	3,730	3,816	3,000	3,000	-	0.00%	0.00%	-
509-40-350-352-000	511005	Social Security Taxes	4,970	3,364	4,350	4,849	499	11.47%	11.47%	499
509-40-350-352-000	511010	Medicare Contributions	1,162	786	1,020	1,136	116	11.37%	11.37%	116
509-40-350-352-000	512005	Civilian Pension	4,714	1,261	6,730	5,236	(1,494)	-22.20%	-22.20%	(1,494)
509-40-350-352-000	512015	Deferred Comp	4,931	349	-	1,568	1,568	100.00%	100.00%	1,568
509-40-350-352-000	513005	Health Insurance	18,815	6,754	24,045	18,171	(5,874)	-24.43%	-24.43%	(5,874)
509-40-350-352-000	513010	Dental Insurance	287	376	795	822	27	3.40%	3.40%	27
509-40-350-352-000	513015	Vision Insurance	144	103	170	166	(4)	-2.35%	-2.35%	(4)
509-40-350-352-000	520075	Professional Services Other	335	-	500	500	-	0.00%	0.00%	-
509-40-350-352-000	523005	Landfill/Disposal Fees	263,538	54,574	387,000	256,000	(131,000)	-33.85%	-33.85%	(131,000)
509-40-350-352-000	525005	General Liability	4,190	4,283	5,000	5,500	500	10.00%	10.00%	500
509-40-350-352-000	525010	Work. Comp. Premium	21,231	14,150	11,680	12,260	580	4.97%	4.97%	580
509-40-350-352-000	522060	Telephone & Cellular	120	121	150	150	-	0.00%	0.00%	-
509-40-350-352-000	530015	Clothing	63	-	600	600	-	0.00%	0.00%	-
509-40-350-352-000	533070	Safety Equipment	159	249	300	300	-	0.00%	0.00%	-
509-40-350-352-000	533055	Fuel/Lubricants	1,734	1,831	4,500	5,286	786	17.47%	17.47%	786
509-40-350-352-000	550020	Fleet Services	16,424	20,650	14,685	46,689	32,004	217.94%	217.94%	32,004
509-40-350-352-000	550010	Electric Charges	3,393	2,944	3,585	3,585	-	0.00%	0.00%	-
509-40-350-352-000	610020	Small Cap Equipment & Machinery	105	1,640	500	500	-	0.00%	0.00%	-
509-40-350-353-000	510005	Wages Full Time Civilian	49,201	53,386	71,115	75,556	4,441	6.25%	6.25%	4,441
509-40-350-353-000	510025	Overtime Civilian	67	199	1,500	1,500	-	0.00%	0.00%	-
509-40-350-353-000	511005	Social Security Taxes	2,821	3,222	4,180	4,625	445	10.65%	10.65%	445
509-40-350-353-000	511010	Medicare Contributions	660	753	980	1,084	104	10.61%	10.61%	104
509-40-350-353-000	512005	Civilian Pension	2,634	2,575	6,775	5,024	(1,751)	-25.85%	-25.85%	(1,751)
509-40-350-353-000	512015	Deferred Comp	177	885	-	1,542	1,542	100.00%	100.00%	1,542
509-40-350-353-000	513005	Health Insurance	16,250	10,823	17,770	17,741	(29)	-0.16%	-0.16%	(29)
509-40-350-353-000	513010	Dental Insurance	369	386	525	544	19	3.62%	3.62%	19
509-40-350-353-000	513015	Vision Insurance	80	78	115	112	(3)	-2.61%	-2.61%	(3)
509-40-350-353-000	520010	Bank & Credit Card Fees	3,444	4,026	3,500	3,500	-	0.00%	0.00%	-
509-40-350-353-000	520065	Training	-	(166)	1,500	1,500	-	0.00%	0.00%	-
509-40-350-353-000	522040	Office Equipment Maintenance	2,000	1,559	4,000	4,000	-	0.00%	0.00%	-
509-40-350-353-000	530060	Postage	17,578	22,645	25,000	25,000	-	0.00%	0.00%	-

Sanitation Expenses

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
509-40-350-353-000	533120	Utility Billing Supplies	15,746	17,566	20,000	20,000	-	0.00%		
509-40-350-353-000	610060	Small Capital Office, Furniture & Equip.	994	243	1,000	1,000	-	0.00%		
509-40-350-354-000	540015	Interest	3,714	2,826	-	2,570	2,570	100.00%		
509-40-350-354-000	540010	Lease Payments	4,704	4,370	109,645	109,644	(1)	0.00%		
509-40-350-354-000	620040	Machinery & Equipment	22,456	-	65,500	135,000	69,500	106.11%		
509-40-350-354-000	620050	Rolling Stock	6,587	-	620,859	550,000	(70,859)	-11.41%		
509-40-350-354-000	621000	Depreciation Expense	316,508	327,524	-	-	-	0.00%		
TOTAL SANITATION EXPENSES			3,081,361	3,019,479	3,993,314	4,204,679	211,365	5.29%		

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CITY OF KIRKWOOD									
FISCAL YEAR 2023/2024 OPERATING BUDGET									
ACCOUNT NUMBER									
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE	
602-00-000-000-000	440005	Investments	252	(30,369)	750	1,000	250	33.33%	
Investment Income			252	(30,369)	750	1,000	250	33.33%	
602-00-000-000-000	460015	Miscellaneous	-	6,257	-	-	-	0.00%	
Miscellaneous Revenue			-	6,257	-	-	-	0.00%	
602-00-000-000-000	454085	Services	1,415,415	1,411,875	1,557,000	1,634,870	77,870	5.00%	
Interdepartmental Revenue			1,415,415	1,411,875	1,557,000	1,634,870	77,870	5.00%	
Total Revenue Before Other Financing Sources			1,415,667	1,387,763	1,557,750	1,635,870	78,120	5.02%	
602-00-000-000-000	490010	Insurance Proceeds	22,222	7,996	-	-	-	0.00%	
Other Financing Sources			22,222	7,996	-	-	-	0.00%	
TOTAL REVENUE AND OTHER FINANCING SOURCES			1,437,889	1,395,759	1,557,750	1,635,870	78,120	5.02%	

Workers Compensation Revenue

Workers Compensation Fund

Mission Statement

Through the application of sound risk management, procedures, communication, training, and compliance with regulations to reduce workplace injuries and accidents to an absolute minimum and create and maintain a safe and healthy working culture and environment for employees.

The Worker's Compensation Fund has identified the following performance measures: Staffing, injury/incident report, and severity and frequency including an analysis by location, and by cause of loss. The Worker's Compensation Fund was established during FY 2002 with council's approval.

Staffing

The Worker's Compensation Fund maintains one staff position of Safety Manager. The Safety Manager is responsible for directing; developing, implementing and managing city-wide safety, risk management and loss prevention programs that comply with all applicable federal, state, and local regulations. Processing and investigating injury, accident and liability claims; coordinating with our third party administrator for all workers' compensation and liability claims, report preparation and documentation; providing safety inspections, training; chairing the safety committee; publishing the safety newsletter.

Injury / Incident Report

The chart below reflects internal record keeping for the number of injuries and incidents by departments. An incident is a work-related occurrence that does not require professional medical attention.

Department	FY 2018		FY 2019		FY 2020		FY 2021		FY 2022	
	Injury	Incident	Injury	Incident	Injury	Incident	Injury	Incident	Injury	Incident
Administration	0	0	0	1	1	1	1	0	1	0
Electric	2	0	1	0	1	0	1	0	0	1
Finance	0	0	0	1	1	0	1	0	0	0
Fire	6	0	9	0	3	0	8	1	4	1
Fleet Services	1	0	0	0	0	0	0	0	0	0
Parks	3	1	2	0	1	1	2	0	4	0
Police	7	3	7	2	4	2	4	2	7	2
Purchasing	0	0	0	0	0	0	0	0	0	0
PW - Bldg. Comm.	1	0	0	0	0	0	0	0	0	0
PW - Bldg. Maint.	0	0	0	0	0	0	0	0	0	0
PW - Engineering	0	0	0	0	0	0	0	0	1	0
PW - Street	1	0	2	1	0	0	0	0	1	0
Recreation	2	0	4	1	1	0	0	0	3	0
Sanitation	3	0	4	0	2	0	2	0	2	0
Water	6	2	6	1	0	0	1	1	0	0
Totals	32	6	35	7	14	4	20	4	23	4

Workers Compensation Fund

Frequency and Severity

Frequency and severity are two of the ways a worker’s compensation program is measured and evaluated.

Frequency – is the number of occurrences.

Severity – is the money we are spending on claims. The forces acting to drive up these costs include “pure” inflation (rising wages and medical costs), changes in the frequency or types of medical services provided, types of injuries, more attorney involvement and claim settlements/awards. A department can have a small number of injuries (frequency) and still be high in the associated costs of those claims (severity) because of the above factors.

Overall Analysis by Department: Frequency

The data that follows gives an overall perspective of the variances and fluctuation within the city’s departments. ***Please note cumulative data, starting with Fiscal Year 2018 and ending with Fiscal Year 2022 (4/01/2017 – 3/31/2022), are used throughout this report.** The charts are analyzed by department, utilizing the principles of frequency and severity.

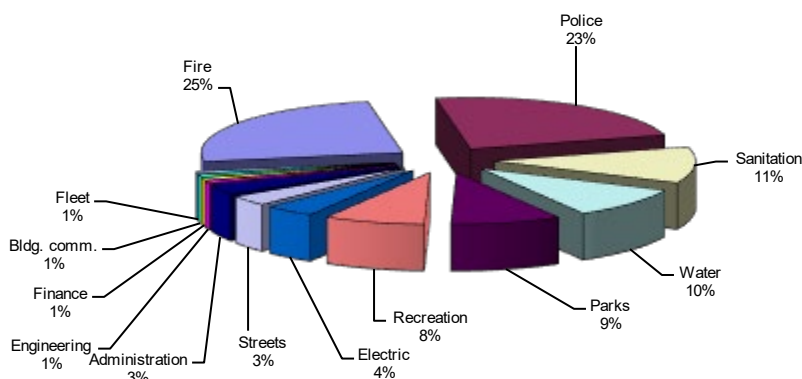
Chart “A”: This chart illustrates the percent of claims (frequency) by department.

Table “A”: This table lists the actual number of claims by department in descending order. Chart “A” shows the order of frequency with the Fire department with 31 claims, Police department with 29 claims, Sanitation department with 14 claims, Water department with 12 claims, and Parks department with 11 claims. These five departments will usually comprise the majority of the claims because they are high-risk categories due to the nature of factors, i.e., labor-intensive, weather conditions, and multiple variable occurrences.

Overall Analysis by Department: Frequency

WORKERS COMPENSATION
NUMBER OF CLAIMS
04/01/2017 TO 03/31/2022

Workers Compensation
% of number of claims (Frequency)
04/01/2017 - 03/31/2022



LOCATION	# CLAIMS
Fire	31
Police	29
Sanitation	14
Water	12
Parks	11
Recreation	10
Electric	5
Streets	4
Administration	4
Engineering	1
Finance	1
Bldg. Comm	1
Fleet	1
Total	124

Chart and Table A

Workers Compensation Fund

Chart “B”: This chart illustrates the percent of severity by department.

Table “B”: This table lists the actual dollar costs (severity) incurred by departments in descending order. The total incurred is the total paid plus the outstanding reserves—the variable is the outstanding reserves. These reserves, if not completely spent on the claim, will zero out once a claim is closed thereby reducing the total incurred on a claim and that department’s totals.

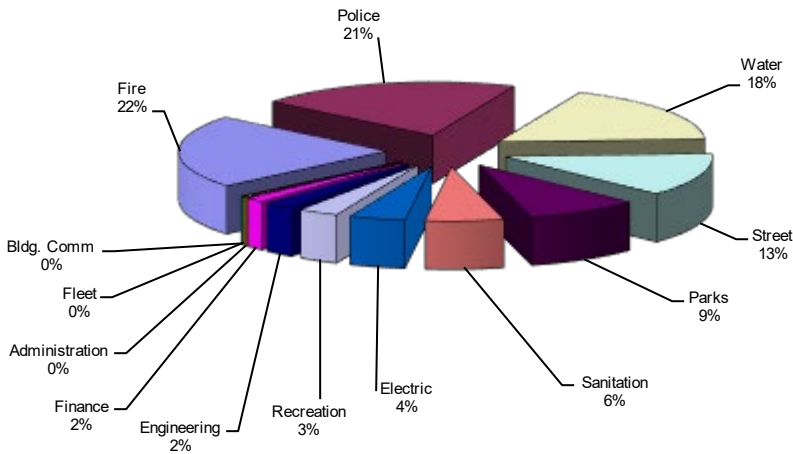
There can be a variety of costs associated with workers’ compensation claims that may be on going for long periods of time—one to two years, or sometimes longer. These costs may be compounded by inflation, frequency, and types of medical services provided, as well as legal and medical expenses, which can rapidly escalate when closure of a case is delayed until all parties agree upon resolution.

The top five departments are Water \$752,941.18, Fire \$592,136.72, Street \$386,004.48, Police \$342,872.80 and Sanitation \$242,353.61.

Overall Analysis by Department: Severity

**Workers Compensation
% of Cost Incurred (Severity)
04/01/2017 - 03/31/2022**

**WORKERS COMPENSATION
DOLLARS COST INCURRED
04/01/2017 TO 03/31/2022**



LOCATION	CLAIMS \$
Fire	594,286.08
Police	554,663.33
Water	478,018.47
Street	348,569.46
Parks	239,296.52
Sanitation	164,698.17
Electric	118,158.32
Recreation	84,532.62
Engineering	65,596.45
Finance	39,719.22
Administration	5,847.92
Bldg. Comm	4,309.85
Fleet	2,090.39
Total	2,699,786.80

Chart and Table B

Analysis by Cause of Loss: Top Five - Chart “C”

Workers Compensation Fund

What types of injuries have occurred the most? The analysis by cause of loss report gives an overall perspective of the type of injuries that have been reported by City employees and helps to determine the type of education and training that may be needed in future programs.

The first category is “*Lifting*” with 24 claims and incurred cost of \$681,238.22

The second category is “*Fall/Slip/Trip*” with 13 claims and incurred cost of \$341,899.91

The third category is “*Strain NOC (Not Otherwise Classified)*” with 11 claims and incurred cost of \$319,779.38

The fourth category is “*Caught In-between/under*” with 8 claims and incurred cost of \$199,110.49

The fifth category is “*Absorption / Inhalation*” with 8 claims and incurred cost of \$10,451.18

City of Kirkwood
Workers Compensation
Top 5 Causes of Injury by Frequency and Incurred dollars
4/1/2017 - 3/31/2022

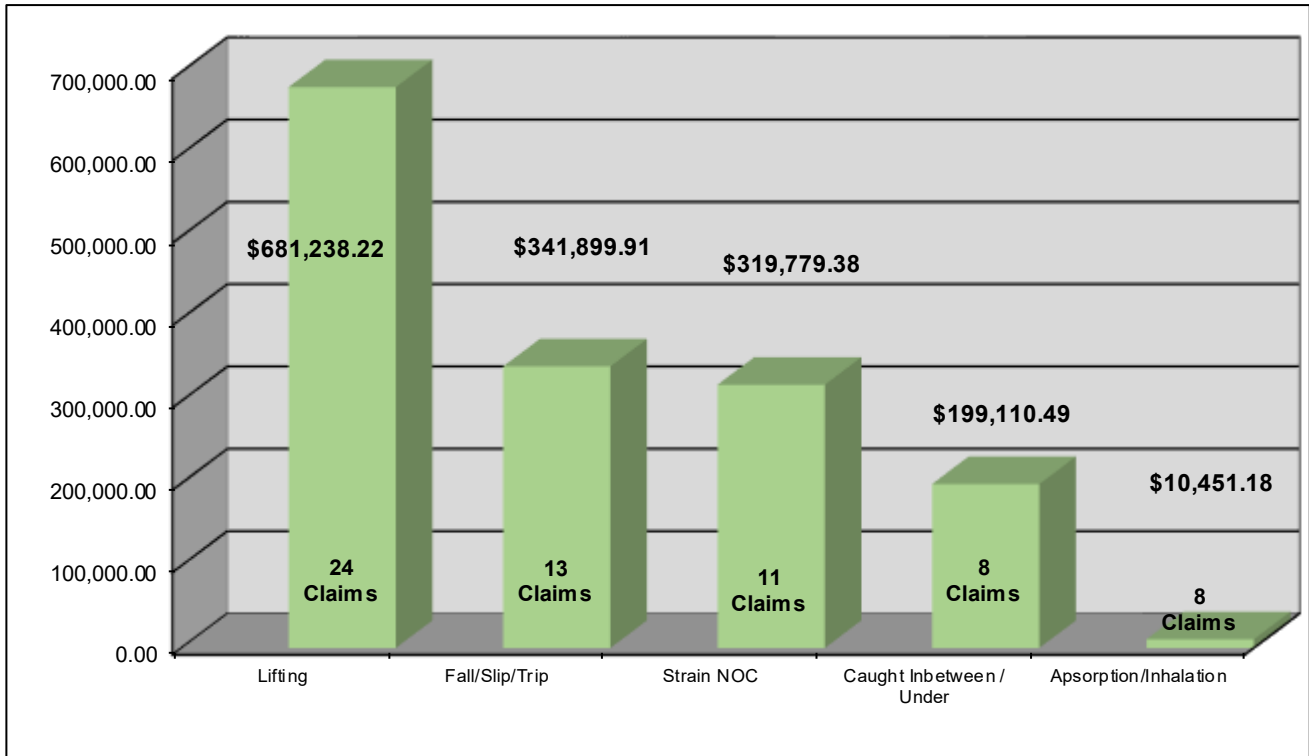


Chart C

Workers Compensation Fund

Analysis by Cost of Loss: Top Five - Chart “D”

What kind of claims have been the most expensive for the City? Chart “D” shows where the most money has been spent or placed in reserve, for anticipated expenditure towards medical treatment, employee retention of legal counsel, and claim settlements.

The highest dollar costs (severity) in the top five is:

1. “Lifting” with 24 claims and incurred dollars cost of \$681,238.22
2. “Fall/Slip/Trip” with 13 claims and incurred cost of \$341,899.91
3. “Strain Noc” with 11 claims and incurred cost of \$319,779.38
4. “Pushing/Pulling” with 5 claims and incurred cost of \$273,050.14
5. “Motor Vehicle” with 5 claims and incurred cost of \$269,592.59

City of Kirkwood
Workers Compensation
Top 5 Causes of Injury by Severity and Incurred dollars
4/1/2017 - 3/31/2022

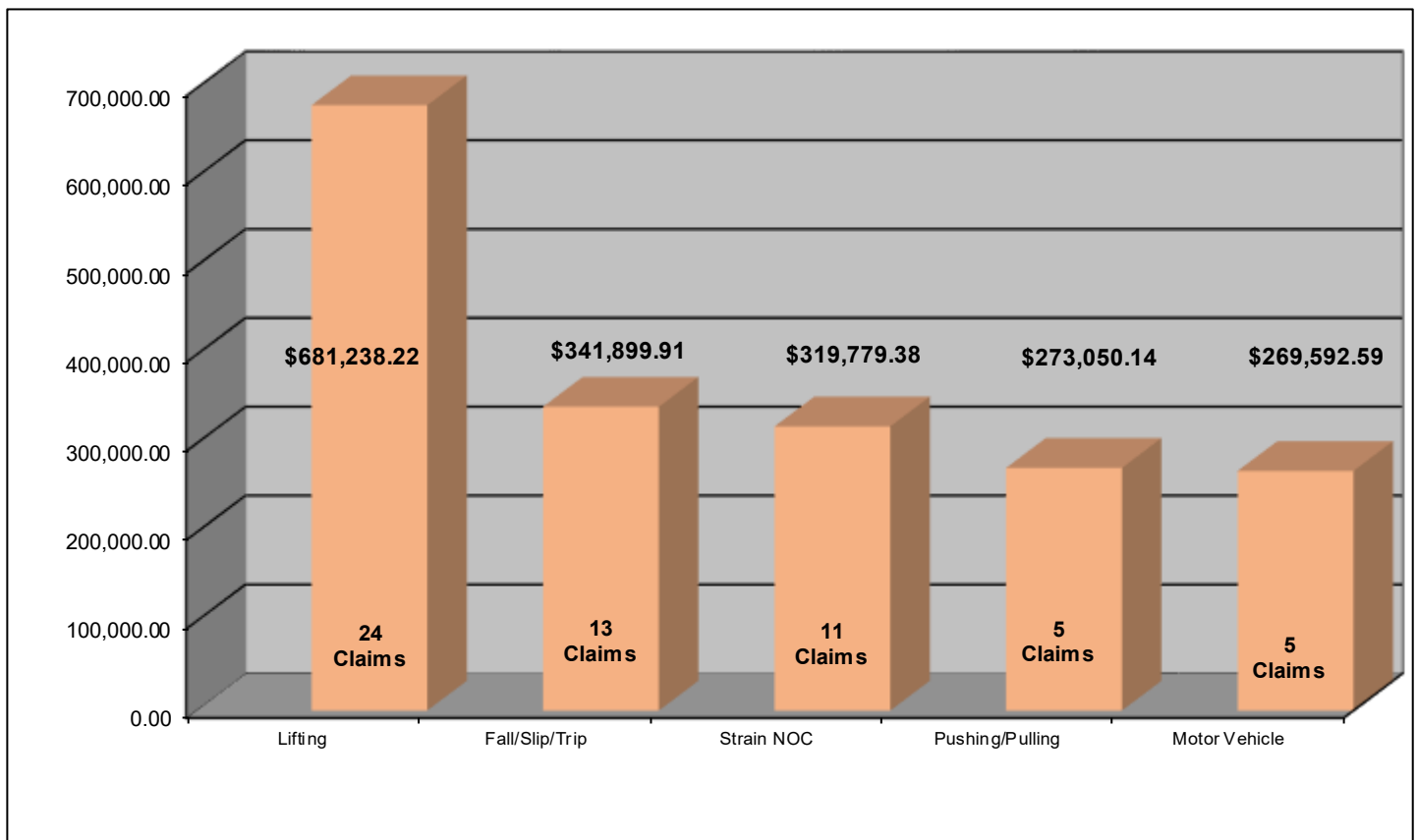


Chart D

Workers Compensation Fund

Experience Modification Rating: Chart “E”

The National Council on Compensation Insurance, Inc. (NCCI) is the nation’s largest information company serving the workers compensation marketplace. Operating on a not-for-profit basis since 1992, NCCI studies workplace injuries and other national and state factors impacting workers’ compensation. With this information they provide analyses of industry trends, prepare workers’ compensation insurance rates and loss costs recommendations. Each year, they send out the current experience rating worksheet, on behalf of the insurance industry, and it is one of the factors used to calculate insurance premiums. The rating in large part is based on a three year rolling average of past claims.

A factor higher than 1.00 means your premium will be higher than that of the average company in your category. For example, a factor of 1.10 means your base premium will be surcharged 10 percent. A factor of .90 means you have earned a 10 percent credit on your base premium.

- A factor of 1.00 rating = the average experience rating.
- A factor of 1.10 rating = additional charges to insurance premiums.
- A factor of 0.90 rating = insurance premiums may be lowered.

Chart “E” shows Kirkwood’s Experience Modification rating. The city is currently rated at 1.00 as of 03/31/2022.

**City of Kirkwood
Workers Compensation
Experience Modification Rating as of 03/31/2022**

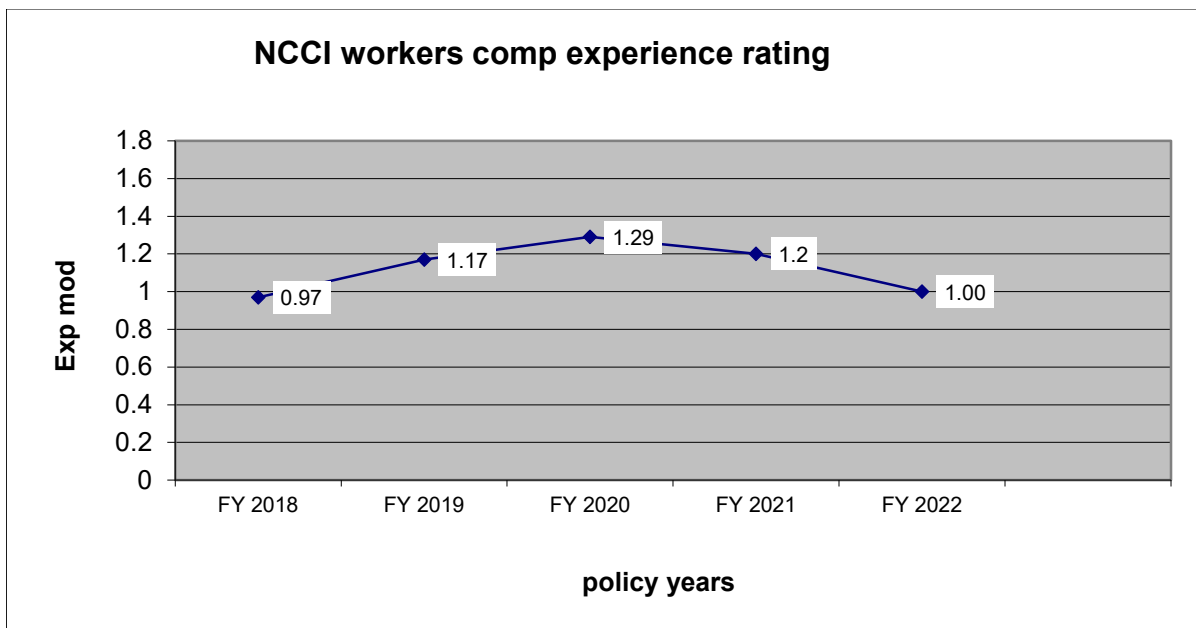


Chart E

Workers Compensation Fund

Controlling Costs:

Self Insurance: The City was granted provisional permission to self-insure as of 1 June 2006. The city became fully Self-Insured on 18 August 2008, (effective date 1 June 2006). From Policy Year 2017 through Policy Year 2022 the city has saved \$1,089,192.00 by being self-insured versus the conventional insurance premiums for Workers Compensation, Auto and General Liability programs.

Safety Meetings: Departments continue to hold their safety meetings on a regular basis, depending on their individual schedules, Parks, Water, Streets, Sanitation and Fleet Services hold weekly meetings. Electric and Recreation departments have a monthly safety meeting and Administration, Finance and all other City Hall offices have quarterly meetings.

Safety Programs: All programs are reviewed and updated annually and additional programs, policies and safe work practices are developed and reviewed for implementation as regulations and practices change. As each facet is completed, training takes place for each affected department and then monitored for effectiveness with scheduled and random department safety compliance audits.

Safety Council: All departments are represented by their Department Head, conducted in conjunction with the monthly staff meetings and policies, procedures, implementation and management of the safety programs are reviewed.

Safety Committee: All departments are represented at the Safety Committee, guided by the Safety Manager, where vehicle accidents and work comp injuries and incidents are reviewed. The Committee also makes follow up safety recommendations and reviews as needed. Department heads frequently attend and participate at these meetings.

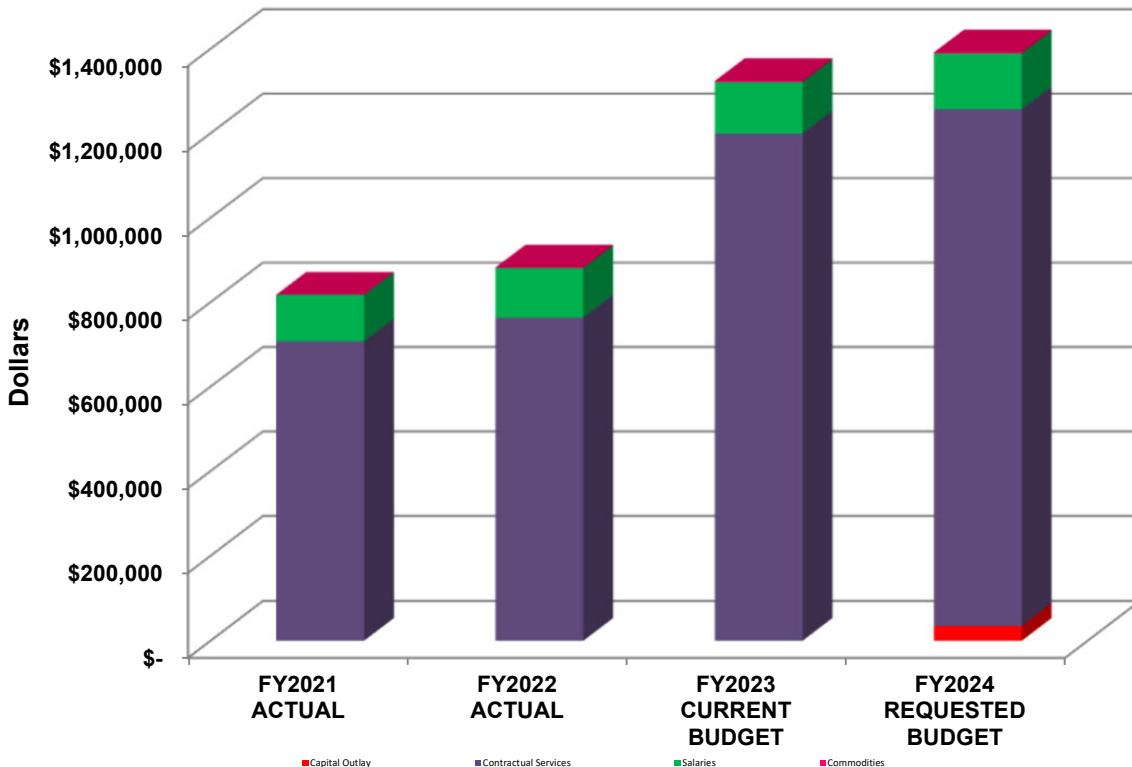
Risk Management: AJ Gallagher became our agent of record and provider of risk management services effective 6/1/06. They provide hands-on assistance with many city insurance programs, including loss control inspections and other areas of safety ensuring the highest rated insurance coverages. Meetings are regularly held with the city's third party administrator. The meetings are conducted to review existing claims and determine how best to bring them to timely closure. Litigated cases are also closely monitored.

Seminars and Training: This is ongoing; some classes are mandatory to maintain certain certifications. Classes are offered by our Employee Assistance Program provider, insurance carriers and industry specific classes are scheduled when available. The Safety Manager continues to provide training and establish training requirements and schedules as needed, and also attends classes and seminars on safety practices, medical information and regulatory updates, and works closely with our third party administrator in obtaining the highest rated medical services and treatment.

**CITY OF KIRKWOOD, MISSOURI
WORKERS COMPENSATION OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	82,214	85,664	88,775	95,546
Social Security	5,085	5,271	5,465	5,934
Medicare	1,190	1,233	1,280	1,388
Civilian Pension	5,196	4,875	8,355	6,281
Deferred Compensation	460	1,697	-	1,878
Subtotal Salaries	94,145	98,740	103,875	111,027
Other Benefits				
Health Insurance	15,905	17,963	17,315	21,154
Dental Insurance	351	390	400	411
Vision Insurance	79	79	85	83
Subtotal Other Benefits	16,335	18,432	17,800	21,648
Total Personnel Services	110,480	117,172	121,675	132,675
Contractual Services	707,183	763,586	1,199,440	1,221,440
Commodities	159	1,567	2,600	2,600
Capital Outlay	-	65	300	35,300
Interdepartmental Charges	11,641	13,808	13,255	13,633
TOTAL WC BUDGET	829,463	896,198	1,337,270	1,405,648

Workers Compensation Budget Summary



CITY OF KIRKWOOD WORKERS COMPENSATION

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	602-01-450-451-000	620050	Rolling Stock	\$0	\$ 35,000	\$ 35,000	100.00%
<p>Narrative: Replace vehicle 5102, a 2017 Ford Escape SE. Current replacement score is 12.15 and it is anticipated to exceed the replacement criteria of 15 in FY2024.</p>							
2	602-01-450-452-000	520075	Professional Services Other	\$ 130,000	\$ 150,000	\$ 20,000	15.38%

Narrative: FY2023 budget estimate was based on historical trends. FY2021 actual - \$165,882; FY2022 actual - \$197,466

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
602-01-450-451-000	560005	Transfer to Other Funds	-	-	-	-	-	-	-	-
602-01-450-451-000	510005	Wages Full Time Civilian	82,214	85,664	88,775	95,546	6,771	7.63%		
602-01-450-451-000	511005	Social Security Taxes	5,085	5,271	5,465	5,934	469	8.58%		
602-01-450-451-000	511010	Medicare Contributions	1,190	1,233	1,280	1,388	108	8.44%		
602-01-450-451-000	512005	Civilian Pension	5,196	4,875	8,355	6,281	(2,074)	-24.82%		
602-01-450-451-000	512015	Deferred Comp	460	1,697	-	1,878	1,878	100.00%		
602-01-450-451-000	513005	Health Insurance	15,905	17,963	17,315	21,154	3,839	22.17%		
602-01-450-451-000	513010	Dental Insurance	351	390	400	411	11	2.75%		
602-01-450-451-000	513015	Vision Insurance	79	79	85	83	(2)	-2.35%		
602-01-450-451-000	513025	Claims Expense	168,547	262,536	700,000	700,000	-	0.00%		
602-01-450-451-000	520040	Medical Examinations	7,447	5,604	11,000	11,000	-	0.00%		
602-01-450-451-000	520065	Training	-	-	2,000	2,000	-	0.00%		
602-01-450-451-000	520075	Professional Services Other	37,297	35,023	43,000	45,000	2,000	4.65%		
602-01-450-451-000	525010	Work. Comp. Premium	327,029	261,750	310,540	310,540	-	0.00%		
602-01-450-451-000	522060	Telephone & Cellular	981	1,207	1,400	1,400	-	0.00%		
602-01-450-451-000	527005	Travel	-	-	1,500	1,500	-	0.00%		
602-01-450-451-000	530005	Office Supplies	114	54	400	400	-	0.00%		
602-01-450-451-000	530035	Food	45	123	400	400	-	0.00%		
602-01-450-451-000	532005	Membership Dues	-	130	300	300	-	0.00%		
602-01-450-451-000	535010	Service Awards	-	1,260	1,500	1,500	-	0.00%		
602-01-450-451-000	533055	Fuel/Lubricants	697	1,460	1,750	2,300	550	31.43%		
602-01-450-451-000	550020	Fleet Services	944	2,348	1,505	1,333	(172)	-11.43%		
602-01-450-451-000	550005	Admin., Clrk, & Acct.	10,000	10,000	10,000	10,000	-	0.00%		
602-01-450-451-000	610060	Office, Furniture & Equipment	-	65	300	300	-	0.00%		
602-01-450-452-000	520075	Professional Services Other	165,882	197,466	130,000	150,000	20,000	15.39%		
602-01-450-451-000	620050	Rolling Stock	-	-	-	35,000	35,000	100.00%		
TOTAL WORKERS COMPENSATION EXPENSES			829,463	896,198	1,337,270	1,405,648	68,378	5.11%		

Workers Compensation Expenses

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CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
608-00-000-000-000	422020	Fleet Services	82,308	70,560	35,000	35,000	-	0.00%		
608-00-000-000-000	454085	Interdepartment Services	1,051,442	1,071,666	1,106,715	1,259,271	152,556	13.79%		
Charges for Services			1,133,750	1,142,226	1,141,715	1,294,271	152,556	13.36%		
608-00-000-000-000	440005	Investments	177	(6,207)	750	-	(750)	-100.00%		
Investment Income			177	(6,207)	750	-	(750)	-100.00%		
608-00-000-000-000	460015	Miscellaneous	-	-	-	-	-	0.00%		
Other Revenue			-	-	-	-	-	0.00%		
Total Revenue Before Other Financing Sources			1,133,927	1,136,019	1,142,465	1,294,271	151,806	13.29%		
608-00-000-000-000	490005	Sale of Fixed Assets	385	643	-	-	-	0.00%		
608-00-000-000-000	490010	Insurance Proceeds	-	674	-	-	-	0.00%		
Other Financing Sources			385	1,317	-	-	-	0.00%		
TOTAL REVENUE AND OTHER FINANCING SOURCES			1,134,312	1,137,336	1,142,465	1,294,271	151,806	13.29%		

Fleet Services

Mission Statement

Fleet Services strives to protect our citizens' investments by delivering safe, dependable and cost-effective units while providing support services that are receptive to the needs of our officials and employees.

General Description

The Fleet Services Department is responsible for maintaining and repairing 260 vehicles and heavy/light equipment. In addition to inventoried equipment, Fleet is accountable for completing the maintenance on various pieces of portable equipment. The range of vehicles/equipment begins with small items such as a chainsaw and progresses through vehicles as large as the Fire Department's 100' Aerial Ladder truck. Our hours of operation are from 7:00 AM until 3:30 PM, Monday through Friday with on-call emergency operations available twenty-four hours a day, seven days a week. Preventative maintenance, warranty management, licensing/title administration, record keeping, and assisting with Procurement's auctions and bids are also key services executed by Fleet.

Preventative maintenance is an essential part of preserving vehicles and equipment to a safe and serviceable condition. These preservation repairs save money, increase life cycles, maintain optimum performance and reduce downtime. Proper and timely preventative maintenance creates cost savings by decreasing emergency repairs and strengthening overall residual value. Most importantly, it helps ensure operator and passenger safety.

Performance Measures

The Fleet Services Department assesses the following performance measurements: Staffing Levels, Vehicles/Equipment Inventory Level, Work Orders, Vehicle-In-Commission Rating, Labor Rate, Fuel Utilization, Ownership Costs, Internal Fleet Charges/Revenue and the City of Kirkwood's Asset Inventory.

Staffing Levels

The Fleet Services Department is staffed as follows:

Title	FY18	FY19	FY20	FY21	FY22
Fleet Services Director	1.0	1.0	1.0	1.0	1.0
Administrative Associate	1.0	1.0	1.0	1.0	1.0
Fleet Service Technician(s)	5.0	5.0	5.0	5.0	5.0
TOTAL	7.0	7.0	7.0	7.0	7.0

Fleet Services

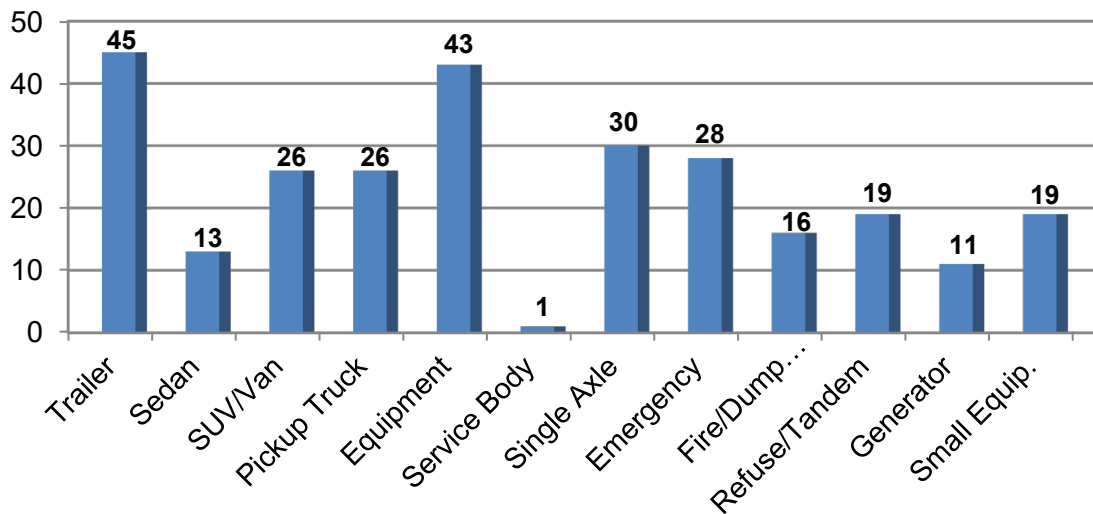
Staffing Levels (continued)

Maintenance Repair Units (MRU) are used to correlate the relationship between the assets repaired by Fleet Services and Service Technicians required.

To calculate the technician requirement for the City of Kirkwood's assets, Fleet had to first assign a MRU to each vehicle and piece of equipment, as well as small equipment, within our asset inventory. The MRU is a classification used to analyze and compare the various types of vehicles/equipment that today's fleets encounter. The value assigned is set by weighting the asset's respective maintenance burdens against the sedan. For example, a Fire Truck has a MRU of 10 since the average reported maintenance hours are ten times higher than that of the sedan. The sedan's baseline is adjusted annually and reported as the "Direct Labor Hour's Equivalent". All of the assets and small equipment accounts totaled establish the current City of Kirkwood's Overall MRU as 882.40.

The technician requirement is then calculated by totaling the assigned Maintenance Repair Units (MRU) of all assets, (882.40); multiplying the direct labor hour's equivalent (6.889), multiplying by the fiscal year's percentage of in-house repairs (93.32%) and dividing the number of estimated annual labor hours per technician (1430). This calculation validates the requirement of 5.11 technicians to maintain our current fleet.

Asset Count Based on Maintenance Repair Units

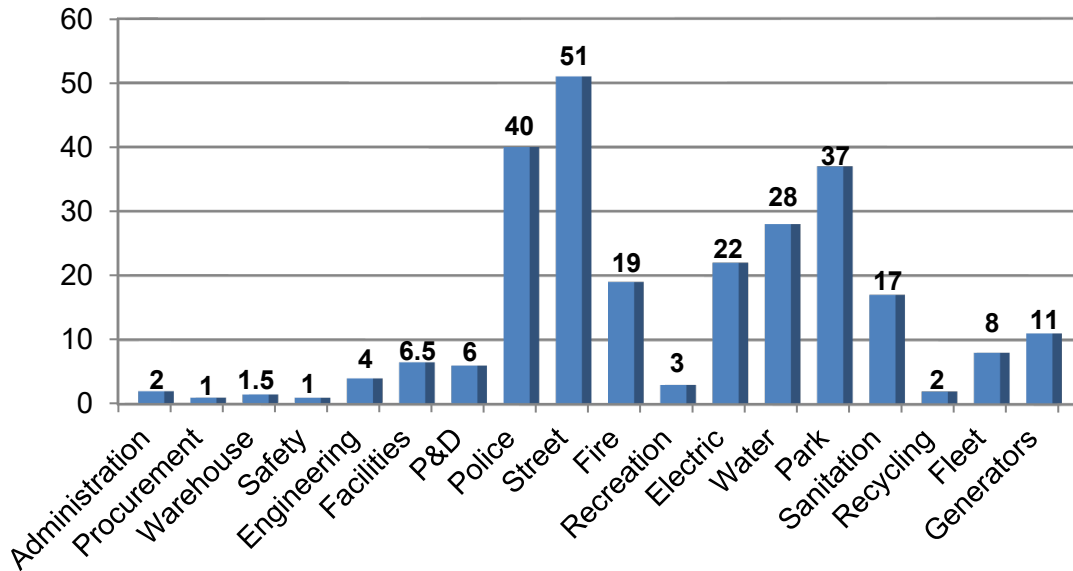


Fleet Services

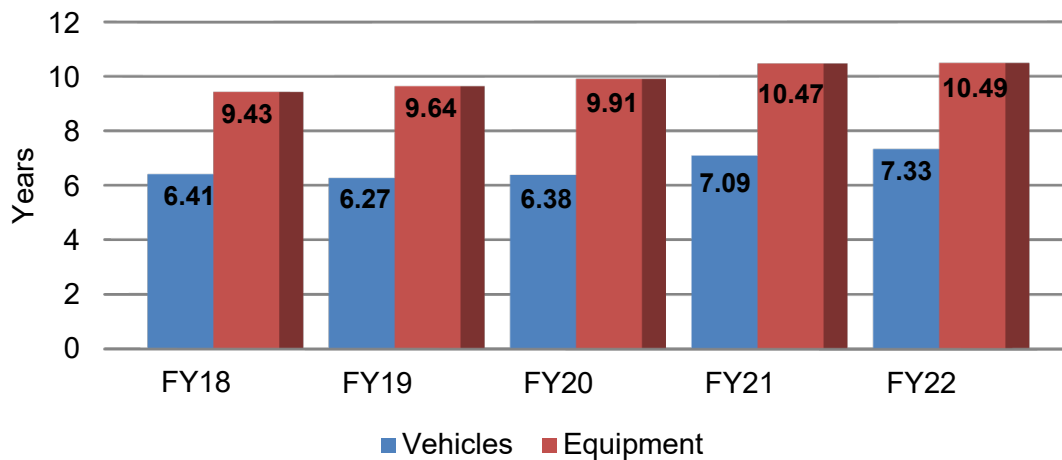
Vehicles and Equipment Inventory Level

Fleets are established and grow based on the mobility needs of an organization. The size and composition of the fleet is based on the actual needs of, and changes to the organization. Annual utilization and cost analysis reports are completed by validating a current or adjusted replacement schedule. Replacement schedules, or life cycles, dictate the primary function of the Fleet Services Department. Newer assets are primarily a preventative maintenance function, as opposed to extending a life cycle thereby increasing repair costs and downtime.

Fleet Inventory by Department



Vehicle and Equipment Age by Fiscal Year

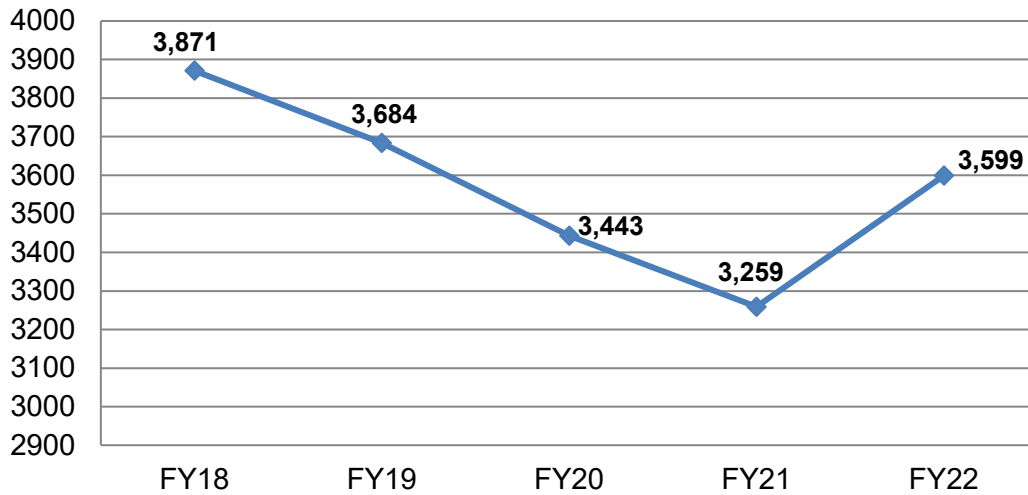


Fleet Services

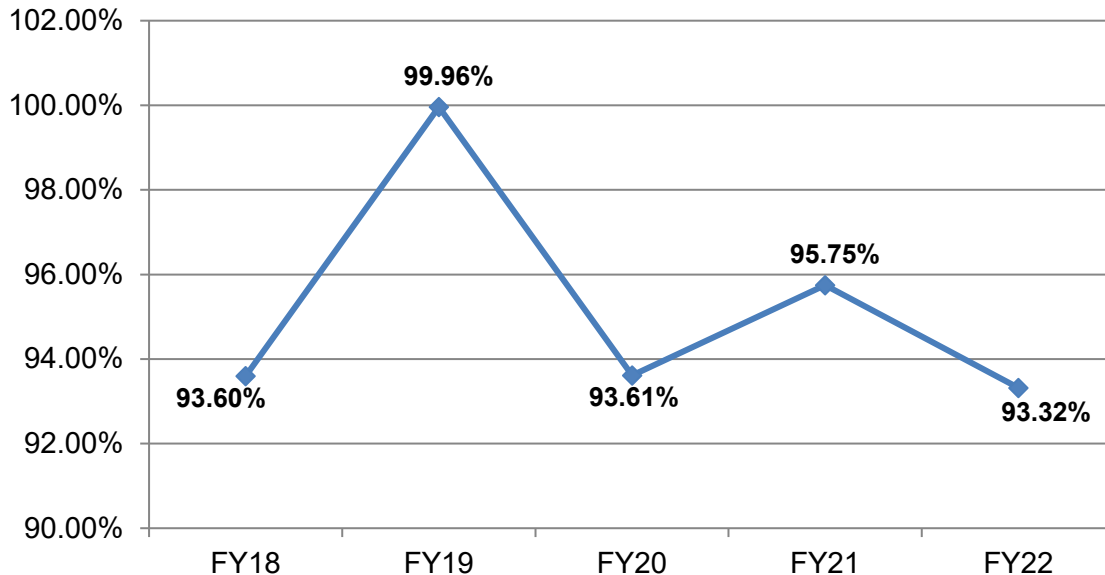
Work Orders

Work Orders are used for each preventative maintenance, repair, modification and fabrication on vehicles and equipment. Emphasis is focused on adhering to a comprehensive preventative maintenance schedule, improved documentation and accurate downtime tracking. Advances in maintenance processes reduce emergency repairs, sustain operational life and helps safeguard value. In-House repairs are essential to calculate Fleet's technician requirement and will be reported annually within the performance measures.

Fleet Work Orders by Fiscal Year



Percentage of In-House Repairs

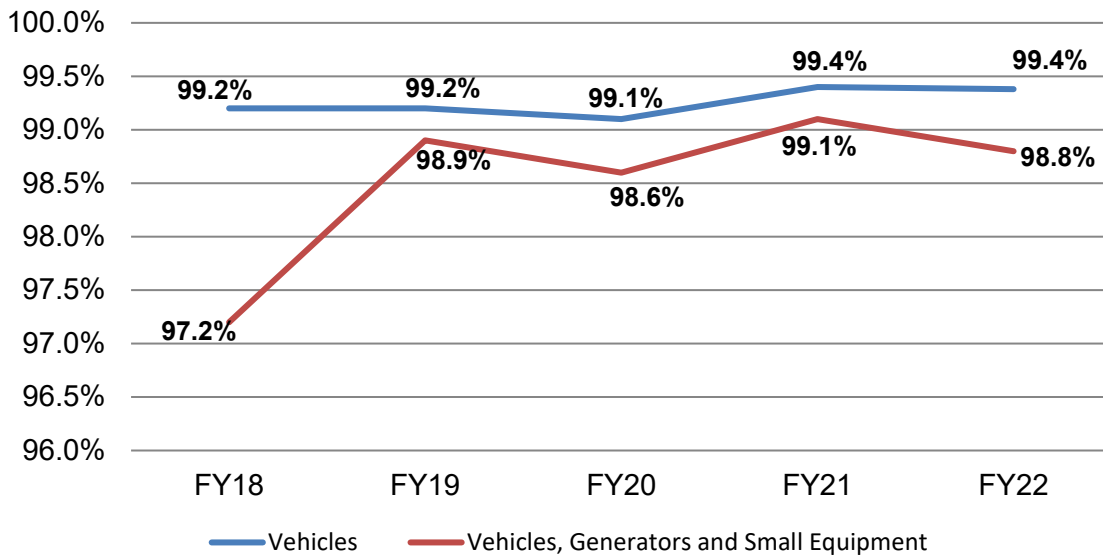


Fleet Services

Vehicle-In-Commission Rating

The Vehicle-In-Commission Rating, or VIC, is the percentage of time a specified unit is available to perform its intended operations. Fleet Services' goal is to maintain an overall rating greater than 95% VIC. The VIC rating is calculated by dividing the total number of hours available within a given time period by the Departmental Maintenance Duration. The Maintenance Duration, or downtime of a vehicle or equipment, is the period of time an asset is unavailable to execute its operations. The downtime clock begins when the asset is brought to Fleet Services for repair and continues to accumulate until the unit is repaired and available to the department. The data is reported monthly, by department, and is reviewed as a whole on an annual basis.

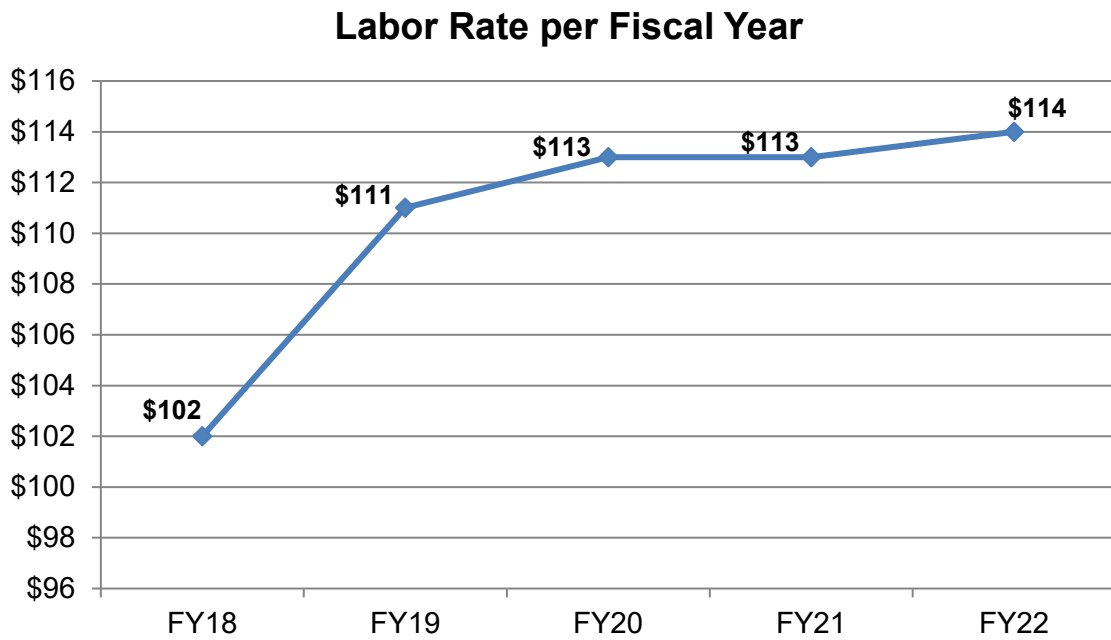
Vehicle-In-Commission Rate



Fleet Services

Labor Rate

To capture all costs associated with operating the Fleet Services Department, a rate structure was developed to support our cost charge-back, or labor rate, method. The labor rate represents our fully allocated costs for providing an hour's worth of maintenance and repair to end users. These rates can then be compared to other municipalities and the private sector, should the accounting methodology be consistent.

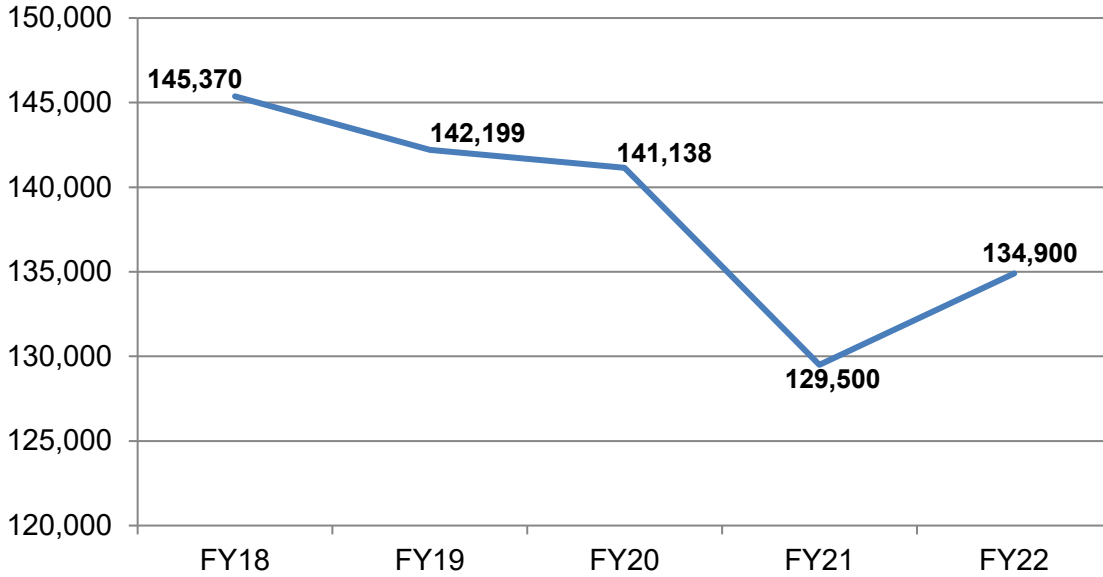


Fleet Services

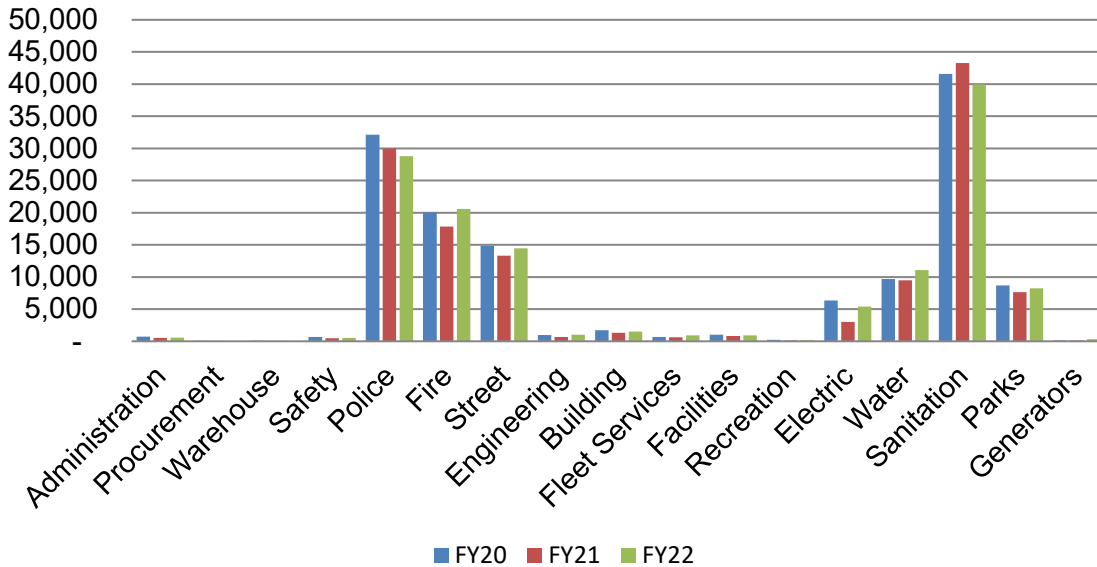
Fuel Utilization

The Fleet Services Department trends current fuel purchases against historic data to assist in future departmental budgets.

Gallons Purchased by Fiscal Year



Department Gallons Purchased by Fiscal Year

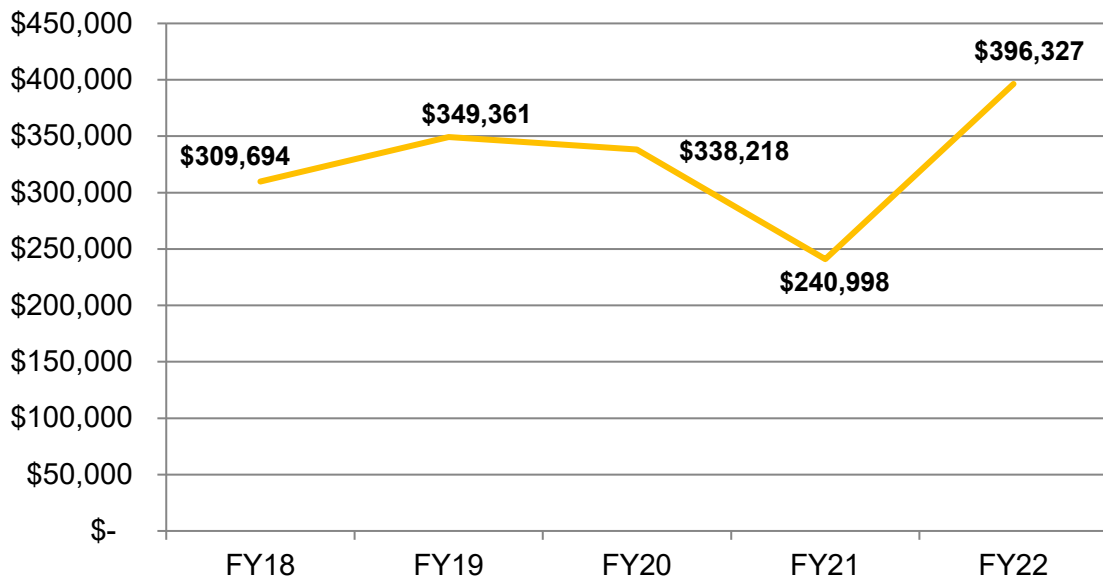


Fleet Services

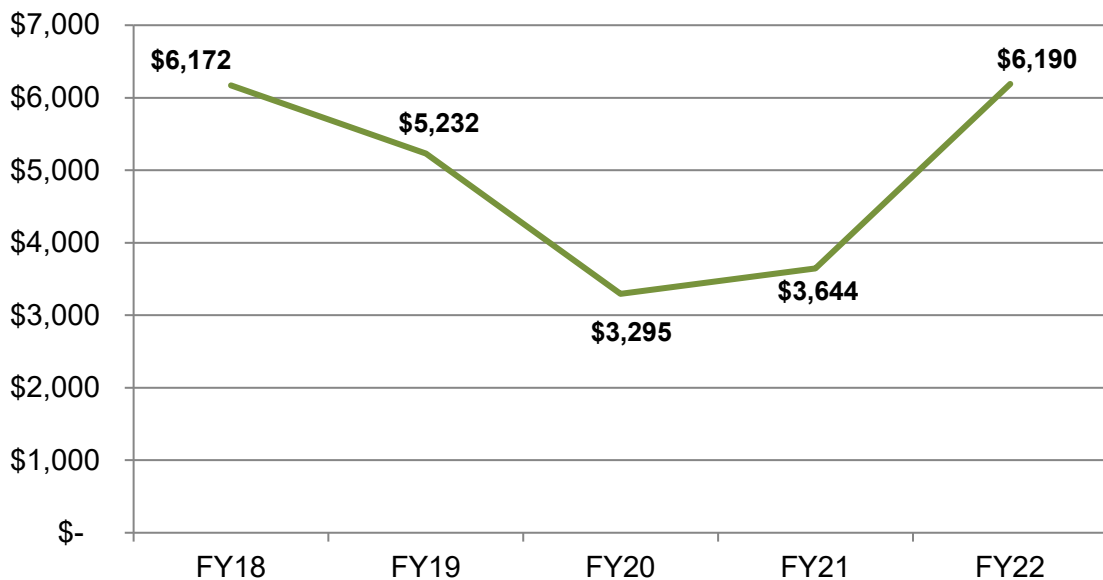
Fuel Expenses and Rebates

Fuel expenses are monitored on a daily basis, recorded monthly, by department, compared to line items within the fiscal year purchase order and project overall annual expenses. The current State of Missouri contracted fuel card vendor is WEX Inc., formerly Wright Express, and within the agreement, we receive monthly station rebates as well as quarterly utilization rebates.

Fuel Expenses by Fiscal Year



Fuel Rebates by Fiscal Year



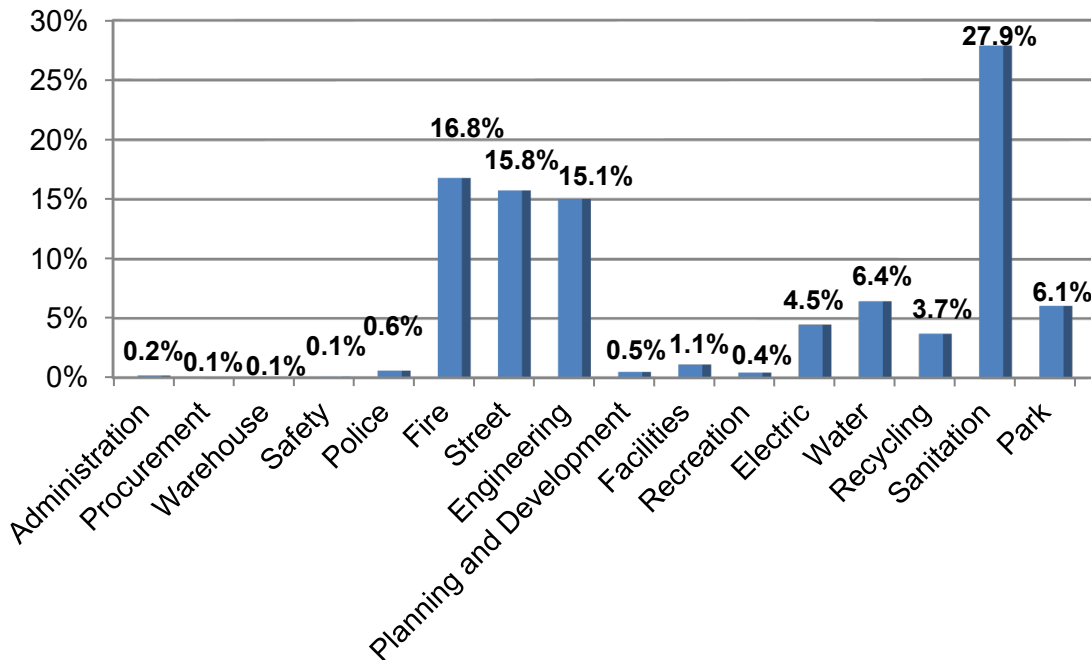
Fleet Services

Ownership Costs

The average ownership costs of operating the City’s fleet of vehicles and equipment is \$5,672 per unit. The American Automobile Association cost of ownership, based on 15,000 miles a year for 2021, is \$7,230 for a small sedan, \$9,366 for a medium sedan, \$8,017 for a subcompact SUV, \$8,494 for a compact SUV and \$9,968 for a medium SUV. In addition to repairs and fuel, Fleet Services includes accident charges in cost of ownership. Even with this variable, our annual operating cost is significantly lower than that of a small sedan.

Fleet Services provides a repair cost analysis for vehicle and equipment maintenance by department. The percentage is calculated by the labor hours performed and parts for each department, including accidents, divisible by the overall charges billed by Fleet Services. The following chart shows the FY22 percentage of labor hours per department, as reported in the Fleet Management Information System (FMIS).

Percentage of Chargeable Labor & Parts by Department



Fleet Services

Internal Charges and Revenue

Fleet Service's budgetary expenditures are calculated by reviewing historical maintenance/repair charges in addition to the estimated revenue and total receipts from the previous three fiscal years. This calculation is then combined with vendor indicated parts/services increases, anticipated operating expenses and requested capital, if applicable. Operating expenses are departmental expenses that are necessary to the functionality of Fleet Services, but cannot be immediately associated with chargeable direct labor. The Fleet Services' expenses are then allocated to the various departments/funds based on utilization from the previous fiscal year. Departmental utilization, provided by the FMIS, is translated to a percentage and proportioned to the overall annual Fleet charges. The result is then multiplied by the impending fiscal year budget creating the future departmental charges.

Fleet Services continues to offer its expertise to neighboring municipal fleets. The City of Rock Hill has increased the number of assets to include the Police Department and incorporated preventative maintenance. In some cases, these repairs are performed on assets under warranty and a reimbursement from the manufacturer is requested. The Fleet Services Department realized a revenue of \$70,560.03 for municipal, as well as warranty, repairs completed throughout FY22.

	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>
Administration	\$2,632	\$1,668	\$3,421	\$10,893
Procurement	\$4,982	\$980	\$658	\$1971
Safety	\$541	\$668	\$979	\$2348
Warehouse	\$676	\$702	\$605	\$1208
Engineering	\$7,603	\$6,349	\$3,992	\$9,663
Facilities Operations	\$8,755	\$6,795	\$9,609	\$8,159
Planning and Development	\$4,997	\$6,470	\$10,315	\$5,764
Police	\$172,772	\$184,216	\$188,824	\$208,520
Street	\$161,323	\$117,294	\$129,915	\$154,187
Fire	\$113,656	\$190,969	\$126,002	\$119,236
Recreation	\$974	\$4,281	\$4,621	\$4,036
Electric	\$76,229	\$48,218	\$99,200	\$54,399
Water	\$70,537	\$82,451	\$105,697	\$64,460
Parks	\$77,770	\$67,918	\$69,870	\$69,392
Sanitation	\$291,548	\$292,390	\$320,225	\$336,447
Recycling	\$20,115	\$14,881	\$17,037	\$20,650
Total Budgeted	\$1,015,110	\$1,026,250	\$1,051,442	\$1,071,666

Fleet Services

City of Kirkwood's Asset Inventory

Department	Ref	Equipment Number	Vehicle or Equipment	Description	Year	Vin	Manf	Mach. Class	Sub Class	Years in Service	Mileage / Hours Reading	Purchase Price
CAO	5100	637	V	2017 FORD EXPLORER 4WD	2017	1FMSK88B89HGA04645	FRD	SUV	4WD	5.67	59,078	\$ 26,643.00
PROCUREMENT	5500	680	V	2018 FORD FUSION SE	2018	3FA6P0H72JR278123	FRD			3.58	3,246	\$ 17,672.00
WAREHOUSE	5424	546	E	2012 DOOSAN FORKLIFT - GC25E-5	2012	NV-00276	DOO	MI	FO	10.33	200	\$ 19,740.00
SAFETY	5102	651	V	2017 FORD ESCAPE SE AWD	2017	1FMCU9GD4HC39064	FRD	SUV	AWD	5.25	61,759	\$ 21,119.00
POLICE	59BC	754	V	2017 CHEVROLET TRAVERSE LT AWD	2017	1GNKVGD3HJ164472	GM		AWD	0	64,269	\$ 1.00
	59LE	650	V	2020 HYUNDAI SANTA FE	2020	5NMS2CAD5LH218350	HUN	A	AWD	2.08	15,544	Lease
	5900	744	V	2021 FORD RESPONDER 4X4	2021	1FTFW1P83MKF00660	FRD	PU	4WD	0.25	129	\$ 37,357.00
	5900	608	V	2015 FORD EXPLORER INTERCEPTOR	2015	1FM5K8AR0FGC08662	FRD	SUV	AWD	6.92	73,916	\$ 27,074.00
	5901	716	V	2020 FORD F150 SUPERCREW 4X4	2020	1FTEW1E54LKD51999	FRD		4WD	2.08	11,214	\$ 33,588.00
	5902	541	V	FORD ESCAPE XLT, 4WD	2012	1FMCU9D78CKA77412	FRD	A	FD	10.50	85,767	\$ 20,718.00
	5903	601	V	2015 DODGE CARAVAN	2015	2C4RDGB9FR512367	CHY	A	FWD	7.17	53,896	\$ 22,537.00
	5904	664	V	2017 JEEP CHEROKEE SPORT 4X4	2017	1C4PJMAS0HD240074	JEP	A	4W	4.58	37,068	\$ 23,955.00
	5906	6	V	1968 HD POLICE MOTORCYCLE	1968	68FL10737	HAR	MC		54.00	45,454	\$ 2,125.00
	5907	435	V	2006 HD POLICE MOTORCYCLE	2006	1HD1FMW186V702599	HAR	MC		15.75	13,102	\$ 16,570.00
	5908	740	V	2021 FORD ESCAPE SE HYBRID	2021	1FMCU9B25MJA88751	FRD	SUV		0.50	119	\$ 26,232.00
	5909	568	V	2013 FORD FUSION SE HYBRID FWD	2013	3FA6POLLU7DR262968	FRD	A	FD	8.92	52,093	\$ 23,764.00
	5910	701	V	2019 JEEP CHEROKEE LATITUDE 4X4	2019	1C4PJMCKX6R462005	JEP			2.75	13,969	\$ 24,001.00
	5911	590	V	2014 FORD FUSION HYBRID	2014	3FA6P0U9ER259814	FRD	A	FD	8.17	80,090	\$ 23,146.00
	5920	686	V	2019 DODGE CHARGER PURSUIT	2019	2C3CDXK2KT4H511262	FCA			3.33	44,452	\$ 26,063.00
	5922	662	V	2017 FORD INTERCEPTOR SEDAN AWD	2017	1FAHP2M3K8R130936	FRD	A	AW	4.58	49,574	\$ 27,307.00
	5926	717	V	2020 FORD RESPONDER	2020	1FTEW1P40L8R0291	FRD	PU	4WD	2.08	10,723	\$ 35,502.00
	5927	620	V	2010 CHEVROLET TAHOE 4X2 (K9)	2010	1GNMCAE01AR199300	GM	SUV	2W	6.33	97,115	\$ 8,500.00
	5928	613	V	2015 RAM 1500 MEGA CAB	2015	3C6RR7K2FG676071	FCA	DOG	PU	6.67	52,548	\$ 37,386.00
	5930	753	V	2022 CHEVROLET TAHOE 4WD PPV	2022	1GNSKLED3NR219996	GM	SUV	4WD	0.00	14	\$ 38,431.00
	5932	693	V	2019 CHEVROLET TAHOE PURSUIT 4X4	2019	1GNSKDEC1KR271197	GM	SUV	4WD	3.00	52,913	\$ 35,882.60
	5933	700	V	2019 CHEVROLET TAHOE 9C1 4X2	2019	1GNLCEC8R339562	GM	SUV	2WD	2.83	40,735	\$ 33,274.00
	5934	628	V	2016 CHEVROLET TAHOE 4X2	2016	1GNLCEC6R309599	GM	SUV	2W	5.92	84,245	\$ 34,773.00
	5935	555	V	2012 CHEVROLET TAHOE 4X2	2012	1GNLCE04CR226316	GM	SUV	2W	10.08	106,842	\$ 25,971.20
	5936	668	V	2017 CHEVROLET TAHOE 2WD 9C1	2018	1GNLCEC6JR138872	GM	SUV	2W	4.42	70,581	\$ 32,600.00
	5937	696	V	2019 CHEVROLET TAHOE 2WD 9C1	2019	1GNLCEC4KR304159	GM	SUV	2W	3.00	20,873	\$ 32,696.00
	5938	752	V	2022 CHEVROLET TAHOE 2WD PPV	2022	1GNSCLE06NR202736	GM	SUV	2W	0.00	15	\$ 35,567.00
	5939	561	V	2013 FORD EXPLORER INTERCEPTOR	2013	1FM5K8AR7DGB40860	FRD	SUV	4W	9.42	87,061	\$ 25,791.00
	5940	587	V	2014 FORD EXPLORER INTERCEPTOR	2014	1FM5K8AR8EGB25477	FRD	SUV	4W	8.25	89,616	\$ 26,258.00
	5941	588	V	2014 FORD EXPLORER INTERCEPTOR	2014	1FM5K8AR6EGB25476	FRD	SUV	4W	8.25	92,347	\$ 26,258.00
	5942	660	V	2017 FORD INTERCEPTOR SUV AWD	2017	1FM5K8AR1HGD58427	FRD	SUV	AWD	4.58	75,781	\$ 29,648.00
	5943	616	V	2015 FORD EXPLORER INTERCEPTOR	2015	1FM5K8AR4FGC67617	FRD	SUV	AWD	6.58	78,887	\$ 27,074.00
	5944	745	V	2022 FORD INTERCEPTOR UTILITY AWD	2022	1FM5K8AR1GA00131	FRD	SUV	AWD	0.25	126	\$ 34,928.00
	5945	648	V	2017 FORD INTERCEPTOR SUV AWD	2017	1FM5K8AR3HGB16271	FRD	SUV	AWD	5.33	65,179	\$ 27,923.00
	5946	647	V	2017 FORD INTERCEPTOR SUV AWD	2017	1FM5K8AR1HGB16270	FRD	SUV	AWD	5.33	103,134	\$ 27,923.00
	5947	661	V	2017 FORD INTERCEPTOR SUV AWD	2017	1FM5K8AR1HGD26447	FRD	SUV	AWD	4.58	79,702	\$ 29,648.00
	5980	40	V	1930 MODEL "A" PADDY WAGON	1930	A3892274	FRD	ST	PW	44.00	1,946	\$ 5,000.00
	5983	623	E	2016 MONITOR SYSTEMS RADAR TRAILER	2016	1M9RP0519FD035008	MOS	TR	TL	6.25	0	\$ 6,950.00
	5984	624	E	2016 DOOLITTLE ENCLOSED BICYCLE TRAILER	2016	1DGCS1410GM016918	DL	TR	TL	6.25	0	\$ 3,435.00
	5985	669	E	2017 MKS PACESETTER RADAR TRAILER	2017	1M9RPP0514HD035047	TR	TR	TL	4.42	0	\$ 10,200.00
FIRE	1500	728	V	2021 FORD EXPIDITION SSV	2021	1FMJU1878MEA18197	FRD			1.00	528	\$ 40,231.00
	1501	712	V	2020 CHEVROLET TAHOE SSV 4WD	2020	1GNSKFKC1LR163826	GM	SU	4W	2.50	39,170	\$ 37,184.00
	1503	523	V	TAHOE S.3	2011	1GNSK2E058R246300	GM	SU	4W	11.08	100,273	\$ 29,949.00
	1506	631	V	2016 FORD INTERCEPTOR SUV AWD	2016	1FM5K8AR4GCG92969	FRD	SU	4W	5.83	65,252	\$ 28,073.00
	1507	549	V	TAHOE 4WD S.3	2012	1GNSK2E08CR188264	GM	SU	4W	12.67	57,539	\$ 24,273.00
	1514	676	V	2018 PIERCE DASH PUMPER	2018	4P1BAAGF4IA019109	PIE			3.83	15,069	\$ 711,421.08
	1517	675	V	2018 FREIGHTLINER AMBULANCE	2018	1FVACWFC6HJV1562	FRL	FA	AM	3.92	46,498	\$ 255,194.00
	1519	520	V	F250 PICKUP 4W 6.2	2011	1FTBF28668EBB1650	FRD	PU	4W	11.17	13,421	\$ 20,856.00
	1524	488	V	QUANTUM PUMPER	2008	4P1CU0H08A008795	PIE	FA	RE	12.67	82,685	\$ 501,132.00
	1527	626	V	2016 FREIGHTLINER/OSAGE AMBULANCE	2016	1FVACWDTSGHHL7197	FRL	FA	AM	6.00	86,284	\$ 242,465.00
	1535	513	V	100' AERIAL TRUCK	2009	4P1CVO1H79A010395	PIE	FA	BU	11.92	77,469	\$ 627,330.00
	1537	600	V	AMBULANCE 6.7	2015	3ALACWU9FDGL0361	FRL	FA	AM	7.25	83,148	\$ 230,000.00
	1539	326	V	MINI PUMPER 7.3	1999	1FDX47F3XEE73558	FRD	ST	PU	20.08	11,620	\$ 54,000.00
	1581	516	E	10' TILT BED TRAILER	2006	1R8EZ151XMKU169927	REG	TR	MI	11.67	0	\$ 995.00
	1589	532	E	GATOR 6X4	1998	W006X4D006258	JD	G	AT	11.00	423	\$ 5,525.00
	1594	441	V	PACK MULE PUMPER	2005	4P1CA01S15A00505016	PIE	ST	RD	14.50	115,741	\$ 375,000.00
	1596A	533	E	ENCLOSED CARGO TRAILER	2011	5RTBE1622B022360	LRK	TR	TL	11.08	0	\$ 4,600.00
	1597	493	V	2008 GMC 4500 AMBULANCE	2008	1GE4V1938F404590	GM	FA	AM	12.42	115,700	\$ 168,801.00
15HM	464	V		HAZMAT TRUCK	2007	1GDJ6C1337F413577	GM	FA	2W	13.83	2,007	\$ -

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Department	Ref	Equipment Number	Vehicle or Equipment	Description	Year	Vin	Manf	Mach. Class	Sub Class	Years in Service	Mileage / Hours Reading	Purchase Price	
STREET	6100	596	V	2014 FORD F150 4X2 P/U	2014	1FTEX1CM2EK62922	FRD	LT	2W	7.50	50,793	\$ 18,979.00	
	6106	574	V	2014 F250 EXTENDED CAB 4X4	2014	1FT7X2B66EEA16723	FRD	PU	4W	8.58	23,079	\$ 24,619.00	
	6107	641	V	2016 RAM 2500 CREW CAB 4x2	2016	3C6TR4CT0GG374881	FCA	LT	2W	5.58	35,919	\$ 25,803.00	
	6109	538	E	18" COLD PLANER ATTACHMENT	2010	CL1960	COM	MI	MI	11.58	0	\$ 11,690.00	
	6122	585	V	F350 SD 4X2 6.2 FLATBED	2014	1FDRF3G67EEA80310	FRD	D	SB	8.25	14,384	\$ 29,836.00	
	6123	634	V	2016 CHEVROLET SILVERADO 3500 PLATFORM	2016	1G84CYCG6GF216706	GM	LT	RD	5.75	12,077	\$ 32,953.00	
	6129	471	E	BACKHOE - 410J	2008	70410JX173538	JD	C	LO	13.08	1,429	\$ 84,535.00	
	6130	544	E	WHEEL LAODER 544K	2011	1DW544K2CBD639173	JD	C	LO	10.33	2,723	\$ 123,522.00	
	6137	365	E	SCARIFIER WITH PUSH TRUCK	2002	665.02.07.003	VA	C	MI	18.58	0	\$ 14,892.00	
	6140	604	V	2015 FORD F550 DUMP BODY TRUCK	2015	1FDUF5GY4FE845753	FRD	D	DT	7.08	15,565	\$ 47,292.00	
	6141	603	V	2016 FORD F550 DUMP BODY TRUCK	2015	1FDUF5GY4FE845752	FRD	D	DT	7.08	19,583	\$ 47,292.00	
	6142	473	V	FORD F450 4x2 DUMP	2009	1FDAF46Y09EA62422	FRD	D	4Y	12.92	46,407	\$ 37,663.00	
	6143	474	V	FORD F450 4x2 DUMP	2009	1FDAF46Y99EA62421	FRD	D	4Y	12.92	21,788	\$ 37,663.00	
	6144	633	V	2016 RAM 5500 DUMP BODY W/PLOW	2016	3C7WRMAJ5GG254911	CHY	D	1Y	5.75	14,701	\$ 57,921.00	
	6146	539	E	LIFT TRAILER	2011	5DYAA72L4BC005411	JLG	TR	TL	10.58	0	\$ 12,830.00	
	6147	694	V	2019 FORD F550 DUMP TRUCK BODY	2019	1FDUF5GY2KDA12148	FRD	D	UT	3.00	4,054	\$ 44,651.00	
	6155	612	V	2015 F550 4X2 SIGN TRUCK	2015	1FDUF5GY3FEC90699	FRD	D	UT	6.75	20,961	\$ 52,608.00	
	6159	446	E	TRAILER	2007	47329262371000306	CRO	TR		14.50	0	\$ 6,000.00	
	6164	518	E	8' FLATBED TRAILER	2010	4732822021A1000146	CRO	TR	MI	11.67	0	\$ 5,290.00	
	6165A	654	E	2017 E-Z DRILL, SLAB	2017	057827	EZD	MI	AC	5.00	0	\$ 5,750.00	
	6166	710	V	2019 FREIGHTLINER M2/SSM1 8YD DUMP BODY TRUCK	2019	1FVACXFC5LHL66999	FRL			2.58	1,001	\$ 102,734.00	
	6166A	682	E	2018 HTC1200 CONVEYOR	2018	BR0731589	HTC			3.58	0	\$ 11,278.00	
	6167*	412	V	F750 DUMP TRUCK 7.2 LITER	2005	3FRXF7679SV152142	FRD	D	4Y	17.00	42,692	\$ 91,334.30	
	6167	750	V	2020 FREIGHTLINER M108 W/ VIKING CIVES BYD DUMP BODY	2020	3ALAG5F5E9LD66549	FRD	D		0.17	270	\$ 158,435.00	
	6168	746	V	2020 FREIGHTLINER M108 W/ VIKING CIVES BYD DUMP BODY	2020	3ALAG5F5E9LD66550	FRD	D		0.25	176	\$ 158,435.00	
	6168*	410	V	F750 DUMP TRUCK 7.2 LITER	2005	3FRXF7670SV152143	FRD	D	4Y	17.08	44,765	\$ 91,334.30	
	6169	413	V	F750 DUMP TRUCK 7.2 LITER	2005	3FRXF7677SV152141	FRD	D	4Y	17.00	56,659	\$ 91,134.30	
	6170	705	V	2019 ELGIN PELICAN	2019	NP41776				2.67	2,889	\$ 223,705.00	
	6173	645	E	2016 STEPP BOTTOM FIRED 200 GALLON KETTLE	2016	4598F2001G5127086	STP	MI	TL	5.42	30	\$ 24,558.00	
	6174	659	E	2016 CRAFCO MELTER APPLICATOR	2016	1C9SV1220G1418443	CRA	MI	PA	4.67	211	\$ 57,533.16	
	6175	666	E	2017 JLG TRIPLE-L UTILITY TRAILER	2017	5DYAAB2L5HC008068	JLG	TR	TL	4.50	0	\$ 14,080.00	
	6180	559	E	2012 WAKER ROLLER RD16	2012	20118929	WAC	C	RO	9.50	170	\$ 22,174.00	
	6181	663	E	2017 VOLVO COMPACTOR	2017	VCE00015C0S270266	VOL	MI	RO	4.58	64	\$ 24,339.99	
	6184	614	E	2015 BOBCAT SKID STEER S590	2015	AR9R15242	BOB	C	SL	6.58	1,043	\$ 37,315.60	
	6184A	681	E	2018 PAVIJET MG7 MINI PAVER	2018	07-210				3.50	0	\$ 52,152.00	
	6185	738	E	2021 BOBCAT S66 SKID STEER	2021	B4SA12733	BOB			0.67	1	\$ 31,434.62	
	6185A	739	E	2021 BOBCAT 24" PLANER	2021	AJN706230	BOB			0.67	0	\$ 16,180.40	
	6186	699	E	2019 BOBCAT T595 TRACK SKID STEER	2019	B3NK32833	BOB			2.75	165	\$ 49,274.36	
	6186A	630	E	2016 BOBCAT 18" PLANER	2016	AKS203013	BOB	MI	PN	5.83	0	\$ 11,060.00	
	6187	455	V	F-750 DUMP TRUCK	2008	3FRXF75D48V689113	FRD	D	4Y	14.08	39,490	\$ 93,731.00	
	6188	456	V	F-750 DUMP TRUCK	2008	3FRXF75D88V689115	FRD	D	4Y	14.08	45,490	\$ 93,731.00	
	6189	457	V	F-750 DUMP TRUCK	2008	3FRXF75D68V689114	FRD	D	4Y	14.08	28,463	\$ 93,731.00	
	6190	732	E	2021 EDCO CPM8-9H PLANER	2021	210410127				0.83	0	\$ 5,345.00	
	6191	731	E	2021 MILLER MC650 CURBLINER	2021	J-14775				0.83	0	\$ 11,684.00	
	6192	677	E	2018 AMERICAN SIGNAL T456 ARROW BOARD	2018	1A9A5465512228322				3.75	0	\$ 13,330.00	
	6193	517	E	8' FLATBED TRAILER	2010	4732822021A1000145	CRO	TR	MI	11.67	0	\$ 5,290.00	
	6193A	691	E	2018 SULLAIR 1850 AIR COMPRESSOR	2018	201811120008				3.17	7	\$ 22,373.50	
	6194	673	E	2018 HUSQVARNA PAVEMENT CUTTER	2018	400009				4.00	12	\$ 6,499.00	
	6195	617	E	2015 LINELAZER 25	2015		GRC	MI	LS	6.58	1	\$ 4,880.34	
	6196	708	E	2019 STILLWATER 16' TANDEM AXLE TRAILER	2019	159UJ182XK1513089	STL			0.00	0	\$ 7,480.00	
	6197	707	E	2019 STILLWATER 24' TANDEM AXLE TRAILER	2019	159UJ2423K1513088	STL			0.00	0	\$ 9,460.00	
	ENGINEERING	5600	636	V	2017 FORD ESCAPE SE 4WD	2017	1FMCLU9GD8HUA84034	FRD	SUV	4W	5.75	16,650	\$ 21,119.00
		5601	615	V	2015 FORD ESCAPE SE AWD	2015	1FMCLU9GXGUJ55370	FRD	SUV	4W	6.58	30,531	\$ 21,649.00
		5610	646	V	2017 RAM 1500 TRADESMAN 4X2	2017	3C61R6D6G3H535794	DOD	LT	RD	5.42	11,578	\$ 19,234.00
		5622	530	V	FORD F-150	2011	1FTMF1CM4BKD35547	FRD	PU	2W	11.00	49,292	\$ 17,208.00
	Planning and Development	5700	597	V	2015 FORD FUSION SEDAN	2015	3FA6P0G77FR138920	FRD	A	FD	7.50	17,227	\$ 15,764.00
		5701	736	V	2021 FORD BRONCO SPORT 4X4	2021	3FMCR9A96MRB03526	FRD	SUV	4W	0.67	121	\$ 24,116.00
		5702	658	V	2017 FORD ESCAPE S FWD	2017	1FMCUJ0F72HUE50089	FRD	SUV	FD	4.75	26,192	\$ 18,538.00
		5704	704	V	2019 FORD ESCAPE S	2019	1FMCUJ0F72KUC34945	FRD	SUV	FWD	2.67	14,975	\$ 19,092.00
		5705	735	V	2021 FORD BRONCO SPORT 4X4	2021	3FMCR9A62MRB03996	FRD	SUV	4W	0.67	121	\$ 24,116.00
	5755	527	V	FUSION	2011	3FAHP0GA4BR268782	FRD	A	FD	11.00	66,175	\$ 15,167.43	
FLEET	6600	558	V	2013 FORD EXPLORER 4WD / 4DR	2013	1FM5K88SDGB08172	FRD	SU	4W	9.58	39,296	\$ 24,253.00	
	6601	562	V	2012 FORD F550 4X2	2012	1FDUF5GY0CE99923	FRD	D	SE	9.33	5,693	\$ 36,083.00	
	6602	656	V	2017 RAM 1500 QUAD CAB 4X4 PICKUP	2017	1C6RR7FT1H5797308	CHY	LT	4W	4.75	16,077	\$ 24,782.00	
	6690	573	E	2008 INGERSALL RAND AIR COMPRESSOR	2008	UQ0860U09173				12.67	0	\$ 5,998.97	
	6691	565	E	2013 OVERHEAD CRANE	2013		ANY	MI	CR	9.08	0	\$ 20,965.00	
	6692	599	E	2014 IRONWORKER	2014	3219K0914	SCT	MI	IW	7.42	0	\$ 13,165.00	
	6693	679	E	2018 KARCHER/CUDA 2840 PARTS WASHER	2018	10434980-000007				3.67	0	\$ 15,000.00	
	6694	685	E	2018 HOTSYS 943N PRESSURE WASHER	2018	11096690-001264	HOT			3.42	125	\$ 5,920.00	

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FACILITIES	5800	719	V	2020 FORD EXPLORER AWD	2020	1FMSK88BH7LGC01180	FRD	SUV	AWD	1.83	539	\$ 30,369.00
	5801	748	V	2022 CHEVROLET SILVERADO CREW CAB 4X4	2022	1G4YLE79NF186840				0.17	59	\$ 31,711.00
	5804	452	V	Silverado, 2500, 2WD	2008	1GCHC29K38E153805	GM	PU	2W	14.33	26,216	\$ 23,266.00
	5881*	468	V	SIL, 4WD, 5.3, 1500	2009	1GCEK140392145767	GM	LT	4W	13.25	36,583	\$ 21,782.00
	5883	742	E	2021 CAN AM OUTLANDER 650	2021	3JBLGAJ45MJ000339	CAN		AT	0.42	2	\$ 9,806.00
	5884	733	E	2021 CAN AM OUTLANDER 650	2021	3JBLGAJ42MJ000167	CAN		AT	0.83	2	\$ 8,686.00
	5890	515	E	SCIZZOR LIFT	2005		JLG	MI	MI	11.67	200	\$ 4,295.00
RECREATION	6402	619	E	ICE RESURFACER	2016	RM151164360E	ZAM	MI	IR	6.33	5	\$ 99,020.00
	6403	359	E	ICE RESURFACER	2003	RM030438203	OLY	MI	IR	18.92	4,098	\$ 59,068.00
	6406	487	V	GRAND CARAVAN SXT 3.8	2009	2D8HN54109R637057	CHY	A	FD	13.58	46,700	\$ 24,304.00
ELECTRIC	8101	643	V	2017 CHEVROLET VOLT	2017	1G1RA6557HU132914	CHV	A	FD	5.50	32,064	\$ 30,290.00
	8102	702	V	2019 CHEVROLET BOLT EV LT	2019	1G1FY6S09K4143777	CHV	CSU	FD	2.67	5,372	\$ 32,969.00
	8103	703	V	2019 CHEVROLET BOLT EV LT	2019	1G1FY6S05K4144201	CHV	CSU	FD	2.67	1,298	\$ 32,969.00
	8104	534	V	F550 BOOM TRUCK	2011	1FDUF5HT1BE67108	FRD	D	UT	11.00	55,097	\$ 110,870.20
	8105	589	V	2014 FORD F550 CRANE TRUCK 6.7	2014	1FDUF5GTE0EA80323	FRD	D	BK	8.17	32,811	\$ 89,794.00
	8106	547	V	AERIAL TRUCK 6.7	2011	1FVACXD7C3D8C6362	FRL	D	BK	10.25	21,931	\$ 166,967.00
	8110	674	V	2018 FORD F250 EXT CAB W/ UTILITY BODY	2018	1FD7X2B6G1EB73953	FRD	A	4W	4.00	5,163	\$ 34,544.00
	8111	622	V	2016 FREIGHTLINER/TEREX DIGGER	2016	1FVACXD78GHFF9583	FRL	D	LN	6.25	4,848	\$ 223,504.00
	8112	94	E	SINGLE AXLE TRAILER	1969	1681	SEA	TR		52.67	0	\$ 189.47
	8114	291	E	FLATBED TRAILER	2000	1S9U1225Y1513311	STW	TR		21.33	0	\$ 2,645.00
	8121	671	V	2018 FREIGHTLINER/TEREX AERIAL PLATFORM	2018	1FVACXF8H1U8362	FRL	D	BU	4.17	7,117	\$ 193,172.00
	8122	296	E	COMPACT EXCAVATOR	2000	FF032X230012	JD	C	EX	21.25	1,652	\$ 29,828.00
	8124	672	V	2017 FORD F750/TEREX TL4S AERIAL	2017	1FDXF7D9C0D811477	FRD	D	BU	4.08	8,257	\$ 173,781.00
	8126	602	V	2015 FORD F550 DUMP BODY TRUCK	2015	1FDUF5G2FEB12640	FRD	D	DT	7.08	9,628	\$ 40,430.00
	8127	689	V	2018 RAM 2500 RC 4X4 UTILITY BODY	2018	3CLR5AT31G388189	FCA		4W	3.17	6,060	\$ 32,812.00
	8128	521	E	DERRICK MINI DIGGER	2011	1210ET024	AL	MI	UT	11.17	509	\$ 126,083.00
	8129	522	E	TRAILER FOR DERRICK DIGGER	2011	5JWU1J82XB1041742	SUR	TR	UT	11.17	0	\$ 8,650.00
	8130	107	E	FLATBED TRAILER	1995	1B9052027SM274001	BRO	TR		27.17	0	\$ 6,500.00
	8134	111	E	POLE TRAILER	1939		MCC	TR		83.17	0	\$ 49.41
	8137	323	E	2-WHEEL REEL TRAILER	2000	1A9UCO722YE189107	ARN	TR		20.58	0	\$ 6,950.00
8140	610	V	2015 FORD F550 4X4 BUCKET TRUCK	2015	1FDUF5HT2FEB25245	FRD	D	BK	6.92	22,289	\$ 98,437.00	
8141	419	E	BROOKS BROTHERS TRAILER	2004	1B9U518224M274345	BRO	TR	UT	17.83	0	\$ 4,847.00	
WATER	8500	632	V	2016 FORD EXPLORER AWD	2016	1FMSK8883GGD05992	FRD	A	AW	5.75	71,635	\$ 26,448.00
	8501	635	V	2017 FORD ESCAPE SE 4WD	2017	1FMCU9GD6HUA84033	FRD	A	4W	5.75	16,476	\$ 21,119.00
	8504	563	V	UTILIMASTER MTS5 6.7L	2013	4UZAARDT9DCFA0084	FRL	D	UT	9.17	15,208	\$ 118,345.92
	8506	566	E	JCB MINI EXCAVATOR	2013	1056704	JCB	C	EX	9.00	4,118	\$ 47,111.91
	8510	721	V	2020 CHEVROLET EXPRESS 2500 EXT. CARGO VAN	2020	1GCWGBF6G126753	GM			1.50	1,483	\$ 31,107.00
	8514	575	V	2014 F250 SD WITH UTILITY BODY	2014	1FTBF2A68EEA23123	FRD	LT	2W	8.50	44,781	\$ 25,595.00
	8515	640	V	2016 RAM 2500 CREW CAB 4X2	2016	3C6TR4CT2GG374882	FCA	LT	2W	5.58	19,648	\$ 25,803.00
	8516	690	V	2018 RAM 2500 CC 4X2 UTILITY BODY	2018	3C6TR4CT91G393503	FCA		2W	3.17	12,848	\$ 32,552.00
	8517	512	V	TRANSIT CON VAN 2.0	2010	NM0LS6AN1AT009727	FRD	G	FD	11.75	27,235	\$ 19,317.00
	8518	625	V	2016 FORD F250 UTILITY BODY	2016	1FTBF2A60GEB87243	FRD	D	UT	6.00	18,104	\$ 27,130.00
	8519	715	V	2019 RAM 2500 4X4 W/ UTILITY BODY	2019	3C7WRS1H2KG672010			4WD	2.17	5,667	\$ 36,871.00
	8521*	502	V	FORD F550 DUMP TRUCK	2010	1FDAF5GR3AEB28599	FRD	D	3Y	12.00	29,852	\$ 41,880.00
	8522	503	V	FORD F550 DUMP TRUCK	2010	1FDAF5GR6AEB25900	FRD	D	3Y	12.33	26,623	\$ 41,880.00
	8523	586	V	2014 FORD F550 DUMP TRUCK	2014	1FDUF5GY5E802974	FRD	D	4Y	8.25	11,321	\$ 53,469.00
	8524	751	V	2022 FORD F550 W/ RUGBY 3YD DUMP BODY	2022	1FDUF5GN4NCE93003	FRD			0.08	103	\$ 64,024.00
	8529	496	E	ARROW BOARD TRAILER	2009	TMA8VA95054534	TEM	TR	TC	12.25	0	\$ 6,931.91
	8550	718	V	2020 FORD F550 CRANE/PLATFORM BED TRUCK	2020	1FDUF5GN3LECS1435	FRD			1.92	716	\$ 74,058.00
	8560	670	V	2017 FREIGHTLINER 8YD DUMP BODY	2017	1FVACXF8H1U8362	FRL	D	DT	4.33	6,822	\$ 84,975.00
	8561	709	V	2019 FREIGHTLINER M2/SSM1 8YD DUMP BODY TRUCK	2019	1FVACXF8H1U8362	FRL			2.58	1,954	\$ 89,627.00
	8570	638	E	2016 JOHN DEERE 410L BACKHOE	2016	1T0410LXPGF299811	JD	C	LO	5.67	1,464	\$ 102,801.00
	8571	734	E	2021 JCB 55Z-1 MINI-EXCAVATOR	2021	RAJBCAB6V12890777	JCB	C	EX	0.83	1	\$ 73,551.40
	8582	129	E	CONCRETE SAW	1998	290275	FEL	C	CS	23.83	0	\$ 6,500.00
	8583	665	E	2017 RING-O-MATIC HYDRO VAC TRAILER	2017	1R9J51820HP303392	RIN	TR	VT	4.50	129	\$ 81,275.00
	8590	678	E	2018 AMERICAN SIGNAL TR25 ARROW BOARD	2018	1A9A825J2228340				3.67	0	\$ 4,850.00
	8591	698	E	2019 BIG TEX 30ES TRAILER	2019	16VAX0810K2088427				2.92	0	\$ 1,241.00
	8591A	695	E	2019 WACHS VALVE EXERCISER ERV750	2019					3.00	0	\$ 29,030.00
	8592	730	E	2021 STILLWATER 16K TANDEM AXLE LOW PROFILE TRAILER	2021	1S9UJ2026M1513045				1.00	0	\$ 8,700.00
8593	741	E	2021 STILLWATER 16K TANDEM AXLE LOW PROFILE TRAILER	2021	1S9UJ2026M1513131				0.50	0	\$ 11,200.00	

Fleet Services

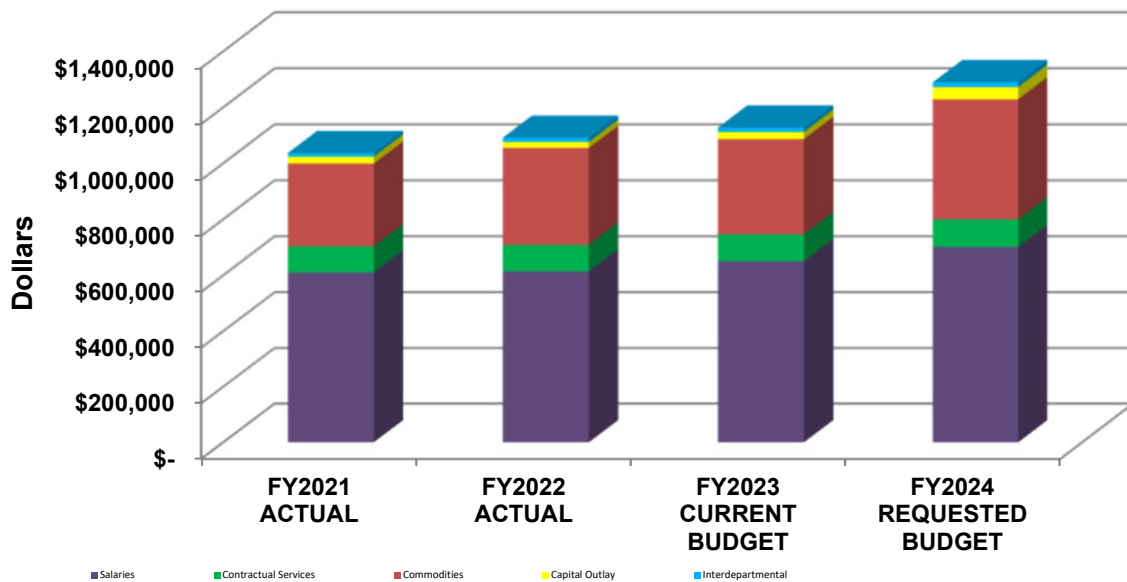
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SANITATION	8900	688	V	2018 RAM 2500 CREW CAB 4X2	2018	3C6TR4CT7JG393502	FCA	LT	2W	3.25	15,587	\$ 26,606.00	
	8910	459	V	F650 STAKE BODY	2008	3FRXF65D18V688348	FRD	ST	2W	14.08	16,298	\$ 61,650.00	
	8911	642	V	2017 ISUZU/NEW WAY 8YD REAR LOADER	2017	JALE5W169H7300957	ISU	D	RF	5.50	51,098	\$ 102,313.82	
	8912	687	V	2019 ISUZU/NEW WAY 8YD REAR LOADER	2019	JALE5W160K7302619	ISU	D	RF	3.33	12,798	\$ 103,504.82	
	8921	577	V	REFUSE TRUCK 8.3	2014	1FVAG5CY5EHFR9473	FRL	D	RF	8.42	58,892	\$ 262,111.00	
	8922	743	V	2022 FREIGHTLINER/NEW WAY SIDEWINDER	2022	1FVACYE9NHNHC6973	FRL	D	RF	0.25	570	\$ 256,200.00	
	8923	747	V	2022 PETERBILT/NEW WAY SIDEWINDER	2022	3BPDHJ9X3NF112171	PET	D	RF	0.25	570	\$ 260,905.29	
	8925*	578	V	REFUSE TRUCK 8.3	2014	1FVAG5CY5EHFR9474	FRL	D	RF	8.42	57,673	\$ 262,111.00	
	8926	697	V	2019 PETERBILT/NEW WAY SIDEWINDER	2019	3BPDHJ9X8KF106376	PET	D	SL	2.92	19,809	\$ 242,545.46	
	8927	639	V	2017 PETERBILT/NEW WAY SIDEWINDER	2017	3BPDHJ9X7HF173064	PET	D	RF	5.58	49,007	\$ 130,907.00	
	8928	579	V	REFUSE TRUCK 8.3	2014	1FVAG5CY5EHFR9476	FRL	D	RF	8.42	67,273	\$ 262,111.00	
	8929	580	V	REFUSE TRUCK 8.3	2014	1FVAG5CY5EHFR9472	FRL	D	RF	8.42	68,903	\$ 262,111.00	
	8930	711	V	2019 FREIGHTLINER/NEW WAY REAR LOADER	2019	1FVHCYFE0KH9218	FRL	D	RF	2.58	15,840	\$ 191,352.17	
	8932	584	V	REAR LOADER W/ARLOCK 8.3	2013	2NP3LN0X5DM186439	PET	D	RF	8.25	46,119	\$ 106,325.00	
	8933	737	V	2020 FREIGHTLINER/NEW WAY REAR LOADER	2020	2NP3L0X2LM74898	PET	D	RF	0.67	2,336	\$ 207,500.00	
	8940	583	V	ROLL OFF REFUSE 8.3	2013	2NP3LN0X1DM186440	PET	D	RF	8.33	44,238	\$ 106,325.00	
	8981	598	E	2014 BOBCAT SKID-STEER LOADER	2014	AHGM11417	BOB	C		7.42	2,577	\$ 37,464.00	
	RECYCLING	89CB	553	E	CARDBOARD BALER HCE-60FE-8	2012	1121044				10.08	0	\$ 92,650.00
		8980	644	E	2016 BOBCAT S550 SKID STEER	2016	AHGM12609				6.08	4,386	\$ 23,880.90
PARKS	7500	478	V	MALIBU HYBRID	2009	1G1ZF57519F227379	GM	FD	FD	12.92	45,243	\$ 23,950.00	
	7501	350	E	TRACTOR	2002	LV4410H142465	JD	G	FT	19.42	2,313	\$ 15,352.24	
	7502	540	V	FORD SUPERCAB F-150	2011	1FTFX1EM2BFC40136	FRD	PU	4W	10.58	67,906	\$ 21,180.00	
	7503	714	V	2020 FORD INTERCEPTOR UTILITY	2020	1FMXK8AB0LKA18598	FRD	SUV	4W	2.25	18,709	\$ 34,477.00	
	7504	592	V	2014 FORD F150 EXT CAB 3.7L	2014	1FTFX1EMXKXES8708	FRD	PU	4W	7.75	45,901	\$ 23,230.00	
	7505	593	V	2014 FORD F150 EXT CAB 5.0L	2014	1FTFX1EF1EKE71613	FRD	PU	4W	7.75	34,477	\$ 24,272.00	
	7506	65	E	TRAILER / HAY WAGON	1980	22816	SCH	TR	FW	42.17	0	\$ 695.00	
	7507	627	V	2016 GMC SAVANA 2500 WORK VAN	2016	1GTW7AFG5G1199101	GMC	LV	VW	5.92	32,463	\$ 28,690.00	
	7508	569	E	TANDEM AXLE TRAILER	2005	5E6J5102258009173	MA	TR	TL	8.92	0	\$ 1,000.00	
	7512	657	V	2017 RAM 1500 QUAD CAB 4X2 PICKUP	2017	1C6RR6FG0H5791707	FCA	LV	RD	4.75	15,108	\$ 21,257.00	
	7513	618	V	2016 FORD F450 DUMP BODY	2016	1FDUF4HY4GEA39359	FRD	D	1Y	6.42	14,360	\$ 57,057.00	
	7514	259	V	REFUSE TRUCK	1999	1GDGGC1C0XJ506919	GM	ST	RF	23.08	37,554	\$ 55,826.00	
	7517	535	E	TRACTOR 4320	2011	1LV4320PCBP810137	JD	G	FT	10.83	1,065	\$ 23,285.43	
	7518	77	E	SPRAYER	1986	654	MAR	G	MI	35.67	0	\$ 2,946.91	
	7519	554	V	FORD F-450 DUMP BODY	2012	1FDUF4HY8CEB24148	FRD	D	4W	10.00	33,801	\$ 41,474.00	
	7521	519	V	F150 PICKUP 5.4 4W	2010	1FTVX1EV2AKE81855	FRD	PU	4W	11.33	62,465	\$ 23,797.00	
	7522	567	E	GATOR 4X4	2013	1M0625G5JDM060404	JD	G	AT	9.00	1,058	\$ 11,328.45	
	7524	570	E	2010 JOHN DEERE MOWER	2010	TC1445D100205	JD	G	MO	8.75	2,071	\$ 17,693.26	
	7525	376	E	18' TANDEM TRAILER	2004	4UVPF182X41005762	MAC	TR		18.08	0	\$ 3,508.00	
	7528	564	V	F650 XL SUPER DUTY 6.7L	2012	3FRNF6FAKCV353206	FRD	D	DT	9.08	20,410	\$ 64,078.00	
	7529	270	E	16' TANDEM AXLE TRAILER	1999	4JLHB182XGLM6063	LOA	TR		22.83	0	\$ 3,350.00	
	7534	182	E	WALK BEHCND ROLLER	1983	82300603	ESS	C	RO	38.67	0	\$ 6,717.00	
	7535	749	E	2022 JOHN DEERE HPP615E GATOR	2022	1M0615EACMN050545	JD	G	UT	0.17	0	\$ 12,470.05	
	7536	692	E	2019 JOHN DEERE HPP615E GATOR	2019	1M0615EAKJM020303	JD	G	UT	3.08	195	\$ 12,862.00	
	7537	594	E	2014 JOHN DEERE GATOR	2014	1M0HPXDSPEM120464	JD	JD	UT	7.75	1,238	\$ 10,666.32	
	7538	423	E	TUFF VACUUM	2005	26389	AGR	G	LV	16.42	0	\$ 12,589.00	
	7539	652	E	2017 POLARIS GEM EM1400LSV	2017	52CU2NAF7H3006104	POL	G	AT	5.17	1,863	\$ 13,591.00	
	7540	436	E	BRUSH CHIPPER	2006	1VRV11197610007209	VER	G	BC	15.75	843	\$ 25,600.00	
	7541	450	V	ARBOR TRUCK	2006	1HTMMAAN96H287292	INT	TR	BU	14.42	8,146	\$ 97,000.00	
	7543	466	E	SKID LOADER T180	2008	A3LL11013	BOB	G	SL	13.58	1,696	\$ 35,554.35	
	7544	470	V	RANGER PICKUP	2009	1FTYR15E29PA30852	FRD	PU	4W	13.08	78,752	\$ 19,322.00	
	7546	635	E	2017 EXMARK ZERO TURN MOWER	2017	LZX980EK72600	EXM	G	MO	5.08	1,715	\$ 11,749.00	
	7547	724	E	2020 JOHN DEER 1550 72" MMOWER	2020	1TC1550DLS060278	JD	G	MO	1.17	1	\$ 22,022.77	
	7580	655	E	2017 S650T4 BOBCAT SKID STEER	2017	AL820277	BOB	MI	SL	4.83	427	\$ 47,573.77	
	7590	683	E	2018 RINK TOP DRESSER 1200	2018		RI			3.58	0	\$ 13,943.41	
	7591	684	E	2018 BIG TEX 50LA-12 UTILITY TRAILER	2018	16VNX1224K2058694				3.50	0	\$ 3,379.62	
75LE	629	E	2021 JOHN DEERE 310L BACKHOE	2021	1T0310SLTMF409633	JD	C	LO	2.50	1	\$ 99,986.93		
GENERATOR	9100	621	E	2016 KOHLER 300KW GENERATOR	2016	6090HG686	KOH	MI	GE	6.33	143	\$ 68,621.00	
	9101	235	E	Generator	1998	394745	KOH	MI	GE	23.83	863	\$ 11,257.00	
	9102	369	E	GENERATOR (HOUSE 2)	2002	07-515	SPR	MI	GE	18.92	1,170	\$ -	
	9103	394	E	GENERATOR (HOUSE 3)	2004	0000KB8D000399	CAT	MI	GE	18.00	0	\$ -	
	9104	727	E	2021 GENERATOR (HOUSE 1)	2020	U12001684	HIP	MI	GE	1.75	1	\$ 73,273.00	
	9105	461	E	GENERATOR (KIRKWOOD PARK)	2007	4916475	GEN	MI	GE	14.08	0	\$ 7,265.67	
	9106	462	E	GENERATOR (ESSEX & D.F.)	2007	4916471	GEN	MI	GE	14.08	0	\$ 7,265.67	
	9107	463	E	GENERATOR (ROSE HILL)	2007	4916472	GEN	MI	GE	14.08	0	\$ 7,265.67	
	9108	552	E	2011 CAT GENERATOR D150	2011	CAT00C66KN6D02618	CAT	C	GE	10.25	161	\$ 220,000.00	
	9109	591	E	GENERATOR 212 S. TAYLOR	2012	CATD0C44TD4B02458	CAT	C	GE	8.08	305	\$ 76,683.00	
	9110	713	E	2019 KOHLER 125KW GENERATOR	2019	3366GMGC0016	KOH	MI	GE	2.92	45	\$ 37,000.00	

**CITY OF KIRKWOOD, MISSOURI
FLEET SERVICES OPERATING BUDGET SUMMARY
FISCAL YEAR 2023/2024**

DESCRIPTION	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 CURRENT BUDGET	FY2024 REQUESTED BUDGET
Personnel Services				
Salaries				
Full-time Salaries	455,999	466,989	489,240	513,653
Overtime	574	3,222	3,000	3,000
Social Security	28,418	28,795	30,175	31,691
Medicare	6,646	6,735	7,065	7,416
Civilian Pension	28,021	25,963	46,300	33,962
Deferred Compensation	7,649	8,941	-	10,156
Subtotal Salaries	527,307	540,645	575,780	599,878
Other Benefits				
Health Insurance	80,060	69,935	71,170	97,406
Dental Insurance	2,427	2,732	2,775	2,877
Vision Insurance	545	551	590	578
Subtotal Other Benefits	83,032	73,218	74,535	100,861
Total Personnel Services	610,339	613,863	650,315	700,739
Contractual Services	92,296	94,772	95,580	98,520
Commodities	296,086	346,264	340,670	429,518
Capital Outlay	25,155	21,383	25,500	43,500
Interdepartmental Charges	12,416	15,024	15,275	17,400
TOTAL FLEET BUDGET	1,036,292	1,091,306	1,127,340	1,289,677

Fleet Services Budget Summary



CITY OF KIRKWOOD FLEET SERVICES

Budget Changes

	Fund/Function/ Dept/Division	Object	Description	Current Budget	Budget Request	Increase (Decrease)	Percent
1	608-01-500-000-000	512005	Civilian Pension	\$46,300	\$ 33,962	\$ (12,338)	-26.65%
	Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.						
2	608-01-500-000-000	512015	Deferred Comp	\$ -	\$ 10,156	\$ 10,156	100.00%
	Narrative: FY2023 budget estimate was under the assumption that Civilian employees would be moved to LAGERS.						
3	608-01-500-000-000	533125	Vehicle Repair/Parts	\$201,870	\$ 276,018	\$ 74,148	36.73%
	Narrative: FY2024 budget estimate is based on the recent economic environment. Supply shortages and inflation are the driving factors.						
4	608-01-500-000-000	533105	Tires	\$65,000	\$ 78,000	\$ 13,000	20.00%
	Narrative: FY2024 budget estimate is based on the recent economic environment. Supply shortages and inflation are the driving factors.						
5	608-01-500-000-000	620040	Machinery & Equipment	\$17,000	\$ -	\$ (17,000)	-100.00%
	Narrative: No machinery & equipment purchases are scheduled for FY2024.						
6	608-01-500-000-000	620050	Rolling Stock	\$0	\$ 35,000	\$ 35,000	100.00%
	Narrative: Replace vehicle 6600, a 2013 Ford Explorer AWD. Current replacement score is 14.18 and it is anticipated to exceed the replacement criteria of 15 in FY2024.						

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	%
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
608-01-500-000-000	510005	Wages Full Time Civilian	455,999	466,989	489,240	513,653	24,413	4.99%	4.99%	
608-01-500-000-000	510025	Overtime	574	3,222	3,000	3,000	-	0.00%	0.00%	
608-01-500-000-000	511005	Social Security Taxes	28,418	28,795	30,175	31,691	1,516	5.02%	5.02%	
608-01-500-000-000	511010	Medicare Contributions	6,646	6,735	7,065	7,416	351	4.97%	4.97%	
608-01-500-000-000	512005	Civilian Pension	28,021	25,963	46,300	33,962	(12,338)	-26.65%	-26.65%	
608-01-500-000-000	512015	Deferred Comp	7,649	8,941	-	10,156	10,156	100.00%	100.00%	
608-01-500-000-000	513005	Health Insurance	80,060	69,935	71,170	97,406	26,236	36.86%	36.86%	
608-01-500-000-000	513010	Dental Insurance	2,427	2,732	2,775	2,877	102	3.68%	3.68%	
608-01-500-000-000	513015	Vision Insurance	545	551	590	578	(12)	-2.03%	-2.03%	
608-01-500-000-000	520065	Training	-	982	5,000	5,000	-	0.00%	0.00%	
608-01-500-000-000	522035	Laundry, towels, etc	2,272	2,403	2,675	2,675	-	0.00%	0.00%	
608-01-500-000-000	522040	Office ept. maintenance	374	345	500	500	-	0.00%	0.00%	
608-01-500-000-000	522015	Computer maintenance	25,000	25,000	25,000	25,000	-	0.00%	0.00%	
608-01-500-000-000	522025	Equipment Maintenance	3,379	6,929	4,500	5,500	1,000	22.22%	22.22%	
608-01-500-000-000	525005	General liability	12,569	12,556	14,500	14,500	-	0.00%	0.00%	
608-01-500-000-000	525010	Work. Comp. Premium	46,708	42,460	38,930	40,870	1,940	4.98%	4.98%	
608-01-500-000-000	522060	Telephone & Cellular	1,415	1,498	1,725	1,725	-	0.00%	0.00%	
608-01-500-000-000	527005	Travel	-	1,611	1,800	1,800	-	0.00%	0.00%	
608-01-500-000-000	520035	Licensing Processing	579	988	950	950	-	0.00%	0.00%	
608-01-500-000-000	530005	Office supplies	381	146	500	500	-	0.00%	0.00%	
608-01-500-000-000	530060	Postage	198	743	100	100	-	0.00%	0.00%	
608-01-500-000-000	530040	Janitorial supplies	41	66	100	100	-	0.00%	0.00%	
608-01-500-000-000	530035	Food	-	155	150	150	-	0.00%	0.00%	
608-01-500-000-000	530015	Clothing	288	711	750	750	-	0.00%	0.00%	
608-01-500-000-000	531020	Natural Gas	3,189	4,237	3,500	4,000	500	14.29%	14.29%	
608-01-500-000-000	532005	Membership Dues	499	-	700	700	-	0.00%	0.00%	
608-01-500-000-000	532010	Publications	2,670	2,500	2,750	2,750	-	0.00%	0.00%	
608-01-500-000-000	533070	Safety equipment	834	1,253	1,250	1,250	-	0.00%	0.00%	
608-01-500-000-000	533125	Vehicle Repair/Parts	208,164	245,502	201,870	276,018	74,148	36.73%	36.73%	
608-01-500-000-000	533035	Lubricants	13,466	16,093	14,000	15,200	1,200	8.57%	8.57%	
608-01-500-000-000	533105	Tires	48,700	48,571	65,000	78,000	13,000	20.00%	20.00%	
608-01-500-000-000	533005	Accidents	9,705	17,381	20,000	20,000	-	0.00%	0.00%	
608-01-500-000-000	533060	Operating Supplies Other	7,951	8,906	10,000	10,000	-	0.00%	0.00%	
608-01-500-000-000	535025	Contingency	-	-	20,000	20,000	-	0.00%	0.00%	
608-01-500-000-000	533055	Fuel/Lubricants	1,084	3,514	2,100	4,000	1,900	90.48%	90.48%	
608-01-500-000-000	550010	Electric Charges	10,508	10,617	12,000	12,000	-	0.00%	0.00%	
608-01-500-000-000	550030	Water Usage Charges	824	893	1,175	1,400	225	19.15%	19.15%	

Fleet Services Expenses

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
608-01-500-000-000	610020	Small Capital Equipment & Machinery	7,117	4,713	8,000	8,000	-	0.00%		
608-01-500-000-000	610060	Small Capital Office, Furniture & Equip.	300	20	500	500	-	0.00%		
608-01-500-000-000	610020	Machinery & Equipment	17,738	16,650	17,000	-	(17,000)	-100.00%		
608-01-500-000-000	620050	Rolling Stock	-	-	-	35,000	35,000	100.00%		
TOTAL FLEET SERVICES EXPENSES			1,036,292	1,091,306	1,127,340	1,289,677	162,337	14.40%		

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CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER	FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE	
	601-00-000-000-000	455005	Medical Insurance	3,481,614	3,207,517	3,658,710	4,347,200	688,490	18.82%	
	601-00-000-000-000	455010	COBRA	214,329	174,666	195,000	242,500	47,500	24.36%	
	Charges for Services			3,695,943	3,382,183	3,853,710	4,589,700	735,990	19.10%	
	601-00-000-000-000	440005	Investment Interest	2,384	(24,302)	1,500	1,500	-	0.00%	
	Interest			2,384	(24,302)	1,500	1,500	-	0.00%	
	601-00-000-000-000	460015	Miscellaneous Revenue	926	-	1,000	-	(1,000)	-100.00%	
	Other Revenues			926	-	1,000	-	(1,000)	-100.00%	
	Total Revenue Before Other Financing Sources			3,699,253	3,357,881	3,856,210	4,591,200	734,990	19.06%	
	TOTAL REVENUE AND OTHER FINANCING SOURCES			3,699,253	3,357,881	3,856,210	4,591,200	734,990	19.06%	

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
601-01-400-000-000	513025	Claims Expense	2,432,975	2,684,407	3,000,000	3,000,000	-	0.00%		
601-01-400-000-000	520075	Other Professional Svcs	107,259	95,834	106,735	106,735	-	0.00%		
601-01-400-000-000	520100	Medical Premium	832,347	988,614	975,000	975,000	-	0.00%		
601-01-400-000-000	550005	Administration Fees	1,500	1,500	1,500	1,500	-	0.00%		
TOTAL MEDICAL SELF-INSURANCE EXPENSES			3,374,081	3,770,355	4,083,235	4,083,235	-	0.00%		

Medical Self-Insurance Fund Expenses

CITY OF KIRKWOOD									
FISCAL YEAR 2023/2024 OPERATING BUDGET									
ACCOUNT NUMBER									
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE	
204-00-000-000-000	410005	Property Taxes	1,130,488	1,340,851	1,250,000	1,320,000	70,000	5.60%	
		Tax Revenue	1,130,488	1,340,851	1,250,000	1,320,000	70,000	5.60%	
204-00-000-000-000	440005	Investments	(630)	(19,831)	1,000	1,000	-	0.00%	
		Investment Income	(630)	(19,831)	1,000	1,000	-	0.00%	
		Total Revenue Before Other Financing Sources	1,129,858	1,321,020	1,251,000	1,321,000	70,000	5.60%	
204-00-000-000-000	480005	Transfer from Other Funds	200,000	236,825	529,305	257,000	(272,305)	-51.45%	
		Other Financing Sources	200,000	236,825	529,305	257,000	(272,305)	-51.45%	
		TOTAL REVENUE AND OTHER FINANCING SOURCES	1,329,858	1,557,845	1,780,305	1,578,000	(202,305)	-11.36%	

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE			
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
204-02-050-051-000	513025	Medicare Contributions	4,466	4,300	4,615	315	7.33%			
204-02-050-051-000	512010	Police & Fire Pension	37,729	46,290	40,258	(6,032)	-13.03%			
204-02-050-052-000	513025	Medicare Contributions	21,087	22,855	25,021	2,166	9.48%			
204-02-050-052-000	512010	Police & Fire Pension	187,211	247,910	220,052	(27,858)	-11.24%			
204-02-050-053-000	513025	Medicare Contributions	39,029	41,830	41,975	145	0.35%			
204-02-050-053-000	512010	Police & Fire Pension	343,070	455,915	369,661	(86,254)	-18.92%			
204-02-050-055-000	513025	Medicare Contributions	1,469	1,595	1,693	98	6.14%			
204-02-050-055-000	512010	Police & Fire Pension	28,582	38,545	33,948	(4,597)	-11.93%			
204-02-050-054-000	513025	Medicare Contributions	3,667	4,565	5,368	803	17.59%			
204-02-050-054-000	512010	Police & Fire Pension	46,749	49,935	46,873	(3,062)	-6.13%			
204-03-060-061-000	513025	Medicare Contributions	6,760	7,115	7,647	532	7.48%			
204-03-060-061-000	512010	Police & Fire Pension	60,222	59,203	66,608	(10,012)	-13.07%			
204-03-060-062-000	513025	Medicare Contributions	64,270	68,373	72,500	6,390	9.67%			
204-03-060-062-000	512010	Police & Fire Pension	560,666	580,212	641,357	(75,363)	-10.52%			
TOTAL POLICE AND FIRE PROPERTY TAX PENSION EXPENDITURES		1,404,788	1,423,761	1,780,305	1,577,576	(202,729)	-11.39%			

CITY OF KIRKWOOD									
FISCAL YEAR 2023/2024 OPERATING BUDGET									
ACCOUNT NUMBER									
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE	
205-00-000-000-000	410005	Drug Forfeitures	81,539	939,608	-	-	-	-	
205-00-000-000-000	433010	Treasury & ICE Forfeitures	88,001	21,115	-	-	-	-	
Drug Forfeitures			169,540	960,723	-	-	-	-	
205-00-000-000-000	440005	Investments	336	4,168	-	-	-	-	
Investment Income			336	4,168	-	-	-	-	
205-00-000-000-000	460015	Miscellaneous	-	-	-	-	-	-	
Miscellaneous Revenue			-	-	-	-	-	-	
TOTAL REVENUE AND OTHER FINANCING SOURCES			169,876	964,891	-	-	-	-	

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
205-02-050-000-000	560005	Transfer to Other Funds	-	-	-	-	-	0.00%		
205-02-050-000-000	520065	Training	-	7,276	35,724	-	(35,724)	-100.00%		
205-02-050-000-000	520075	Professional Services Other	8,795	-	40,001	-	(40,001)	0.00%		
205-02-050-000-000	533030	Law Enforcement	-	-	-	-	-	0.00%		
205-02-050-000-000	610060	Small Cap Office Furniture	-	-	-	-	-	0.00%		
205-02-050-000-000	620020	Building/Site Improvement	-	-	-	-	-	0.00%		
205-02-050-000-000	620040	Machinery & Equipment	56,469	35,366	460,325	-	(460,325)	-100.00%		
205-02-050-000-000	620050	Rolling Stock	-	-	-	-	-	0.00%		
TOTAL EQUITABLE SHARING EXPENDITURES			65,264	42,642	536,050	-	(536,050)	-100.00%		

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
207-00-000-000-000	434005	Sewer Fees	268,933	281,646	275,000	275,000	-	0.00%		
		Sewer Fees	268,933	281,646	275,000	275,000	-	0.00%		
207-00-000-000-000	440005	Investments	686	(11,566)	4,000	1,000	(3,000)	-75.00%		
		Investment Income	686	(11,566)	4,000	1,000	(3,000)	-75.00%		
TOTAL REVENUE AND OTHER FINANCING SOURCES			269,619	270,080	279,000	276,000	(3,000)	-1.08%		

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
207-01-200-000-000	510005	Wages Full Time Civilian	42,455	48,370	50,195	53,737	3,542	7.06%		
207-01-200-000-000	511005	Social Security Taxes	2,549	2,888	2,970	3,285	315	10.61%		
207-01-200-000-000	511010	Medicare Contributions	597	675	700	770	70	10.00%		
207-01-200-000-000	512005	Civilian Pension	2,643	2,665	4,725	4,992	267	5.65%		
207-01-200-000-000	512015	Deferred Comp	186	918	0	1,070	1,070	100.00%		
207-01-200-000-000	513005	Health Insurance	8,450	11,402	12,030	12,442	412	3.43%		
207-01-200-000-000	513010	Dental Insurance	306	386	395	408	13	3.29%		
207-01-200-000-000	513015	Vision Insurance	65	78	85	84	(1)	-1.18%		
207-01-200-000-000	520075	Professional Services Other	190,548	205,129	250,000	250,000	-	0.00%		
207-01-200-000-000	525010	Work. Comp. Premium	1,415	1,420	1,560	1,630	70	4.49%		
207-01-200-000-000	550005	Administration Fees	5,150	5,150	5,150	5,150	-	0.00%		
TOTAL SEWER LATERAL EXPENDITURES			254,364	279,081	327,810	333,568	5,758	1.76%		

Sewer Lateral Expenditures

Section IV
Five-Year Capital Improvement Plans

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CITY OF KIRKWOOD

Five-Year Capital Plan

**Fiscal Years
2023/2024 - 2027/2028**

Fleet Services replacement program has evolved to include a “Replacement Point of 15” category. Each asset is assigned a Life Cycle and a Target Meter, when applicable, based on type of asset as well as past departmental utilization. Maintenance Costs, in addition to the aforementioned categories, are each assigned a value and evaluated on an annual basis. The data retrieved during the evaluation is converted to points within each category and are calculated to assist in forecasting the assets replacement schedule. Once these values add up to or exceed 15, it is said to be the optimal time for replacement.

City of Kirkwood

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CITY OF KIRKWOOD - FIVE-YEAR CAPITAL PLAN
PROJECTED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Revenues:					
Taxes	2,494,000	2,512,705	2,531,550	2,550,537	2,555,638
Interest on investments	15,000	15,230	15,460	15,690	15,930
Total revenues	2,509,000	2,527,935	2,547,010	2,566,227	2,571,568
Other financing sources:					
Streets Infrastructure Dividend (Electric, Wate, Sanitation)	1,620,000	1,620,000	1,620,000	1,620,000	1,620,000
Grants - Police Department	7,200	7,200	7,200	7,200	7,200
Donations - Train Station		1,000,000			
American Rescue Plan Act - City					
American Rescue Plan Act - State	2,500,000				
Grants - Historic Train Station Restoration		1,382,812			
MSD OMCJ Reimbursements					
Infrastructure Grants (Grants are 80/20 except as noted below)					
Geyer Rd Ph. 2 Mill/Overlay Constuction Testing - STP 5502(609)	1,139,634				
W Essex Reconstruction Right of Way - STP 5500(610)					
W Essex Reconstruction -Construction Material Testing	480,640	823,360			
E. Essex Avenue Improvements Right of Way STP-9901(653)					
E. Essex Avenue Improvements Construction Material Testing	208,629				
Lindemann Improvements Engineering Design					
Lindemann Improvements Right of Way	100,000				
Lindemann Improvements Construction Material Testing	576,789	576,789			
Kirkwood Rd. Improvements Ph. 1 Engineering Design STP-5502(611)					
Kirkwood Rd. Improvements Ph. 1 Right of Way	94,184				
Kirkwood Rd. Improvements Ph. 1 Construction Material Testing	327,338	763,789			
Kirkwood Rd. Improvements Ph. 2 Engineering Design STP-5502(6XX)					
Kirkwood Rd. Improvements Ph. 2 Right of Way	100,000				
Kirkwood Rd. Improvements Ph. 2 Construction Material Testing		564,679	800,000		
Clay Ave. Improvements Engineering Design					
Clay Ave. Improvements Right of Way	100,000				
Clay Ave. Improvements Construction Material Testing		545,532	781,749		
Argonne Ave. E/W 100 Blocks Engineering Design (TAP)		171,696			
Argonne Ave. E/W 100 Blocks Right of Way (TAP)			32,000		
Argonne Ave. E/W 100 Blocks Construction Material Testing (TAP)				601,699	848,549
Grants Trail Phase 1A Engineering Design (TAP)		165,600			
Grants Trail Phase 1A Right of Way (TAP)			80,800		
Grants Trail Phase 1A Constuction Material Testing				599,664	899,496
Grants Trail Phase 1B Engineering Design (TAP)		112,800			
Grants Trail Phase 1B Right of Way (TAP)			220,000		
Grants Trail Phase 1B Constuction Material Testing				359,344	539,016
Certificates of Participation Proceeds - Fire					
Sale of Assets	100,000	100,000	100,000	100,000	100,000
Police Capital - Oakland	-	-	-	-	-

CITY OF KIRKWOOD - FIVE-YEAR CAPITAL PLAN
PROJECTED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Police Capital - General Fund	73,500	378,500	390,000	321,500	165,500
Fire Capital - General Fund	171,100	602,200	384,700	58,500	-
Total other financing sources	7,599,014	8,814,957	4,416,449	3,667,907	4,179,761
Total Revenues and Other Financing	10,108,014	11,342,892	6,963,459	6,234,134	6,751,329
Expenditures:					
Train Station	570,000	2,960,000	1,000,000	-	-
Administration	-	-	-	-	-
MIS	15,000	90,000	115,000	15,000	15,000
Police	104,800	471,800	496,600	387,500	188,600
Fire	509,027	938,653	723,775	2,194,709	337,837
Engineering	-	-	25,000	30,000	-
Public Works Infrastructure	6,570,267	6,905,306	4,668,246	4,225,884	5,158,826
Street Department	398,000	340,000	340,000	320,000	336,000
Planning & Development	-	40,000	-	-	45,000
Procurement	-	-	-	-	-
Facilities Operations	-	302,500	292,000	318,000	354,000
Total expenditures	8,167,094	12,048,259	7,660,621	7,491,093	6,435,263
Revenues and other financing sources over expenditures	1,940,920	(705,367)	(697,162)	(1,256,959)	316,066
Fund Balance:					
Beginning Balance	1,483,918	3,424,838	2,719,471	2,022,309	765,350
Ending Balance	3,424,838	2,719,471	2,022,309	765,350	1,081,416

TRAIN STATION

<u>Acquisition</u>	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Building Restoration:					
Design and Preliminary Engineering TR2301	500,000				
Construction Management	70,000	200,000			
Modular Building		40,000			
Restoration Construction		2,720,000	800,000		
Parking Improvements:					
Design and Construction			200,000		
Annual Total	570,000	2,960,000	1,000,000	-	-

Project Description

FY2023/2024

Building Restoration (Project includes FY2023/2024, FY2024/2025, and FY2025/2026)

The restoration of the Train Station includes new baggage storage structure, structural, interior and exterior restoration. Train station design, PE, building improvements, and transition costs (modular building during construction) will be a City project with funding provided from the Historic Train Station Foundation.

Design and preliminary engineering: Design and PE for building restoration project.
Construction Management: Project and bid management services

FY2024/2025

Building Restoration

Modular Building: Lease, unfitting, and placement of temporary structure to serve train station customers while building is under construction.

The restoration of the Train Station includes new baggage storage structure, structural, interior and exterior restoration. Train station design, PE, building improvements, and transition costs (modular building during construction) will be a City project with funding provided from the Historic Train Station Foundation.

Restoration construction: Construction costs for train station restoration, baggage building, additions and site work.
Construction Management: Construction period services

FY2025/2026

Parking Improvements

Design and construction

MANAGEMENT INFORMATION SYSTEMS (MIS)

<u>Acquisition</u>	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Upgrade Personal Computers	15,000	15,000	15,000	15,000	15,000
Business Continuity Study - Deferred to FY25		40,000			
Vulnerability Assessment Cyber Security		35,000			
Upgrade Servers			100,000		
Total	15,000	90,000	115,000	15,000	15,000

Project Description

FY2023/2024

Upgrade Personal Computers

This is a standing item to keep user devices up to date.

FY2024/2025

Upgrade Personal Computers

This is a standing item to keep user devices up to date.

Business Continuity Study

Hire a consultant to do an analysis of the city departments to create a plan for business continuity in case of a catastrophic failure of the IT infrastructure or complete destruction of the computer room. Disaster planning.

Vulnerability Assessment Cyber Security

Hire a consultant to do penetration testing and other methods to ensure the safety of the cities IT computer systems and networks. This should include the analysis of the Electric & Water SCADA systems as well.

FY2025/2026

Upgrade Personal Computers

This is a standing item to keep user devices up to date.

MANAGEMENT INFORMATION SYSTEMS (MIS)

FY2025/2026 (Continued)

Upgrade Servers

This will allow us to keep infrastructure in place to support applications and storage for end-user data.

FY2026/2027

Upgrade Personal Computers

This is a standing item to keep user devices up to date.

POLICE DEPARTMENT

Acquisition	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Patrol Vehicles	73,500	378,500	390,000	321,500	165,500
Detective Vehicle		39,800	84,200	43,200	-
Leased Vehicle	9,300	12,500	9,900	10,300	10,600
Police Motorcycle		29,000			
MDTs (vehicle laptops) and MDT printers	22,000	12,000	12,500	12,500	12,500
Annual Total	104,800	471,800	496,600	387,500	188,600

Project Description

POLICE VEHICLES

The Police Department continues to work closely with the Fleet Director in determining the optimal time to replace police vehicles, examining factors such as current condition, maintenance costs, mileage and resale value. The Fleet Services replacement program is a very important consideration during the replacement process, and is based on a point system. Points listed in the tables below are current point values as of the last analysis, and are not projected totals for the time of replacement. Consideration when purchasing is given to cost, functionality, vehicle safety and costs to operate compared to other vehicles available for patrol and detective work. Costs include all equipment necessary to outfit vehicles, including emergency lighting system, siren, partition, weapon racks, mounting equipment, graphics, etc. Replacement of most vehicles scheduled for FY2023/24 are being deferred, which has impacted the projected replacement of vehicles in the five year plan. Cost estimates going forward reflect an expected significant increase in vehicle and emergency equipment pricing.

It is anticipated that the following schedule will be utilized for vehicle replacement:

TABLE KEY	2023/24	PT	2024/25	PT	2025/26	PT	2026/27	PT	2027/28	PT
(xxxx) = Model Year	5940 (2014, P)	REP	5941 (2014, P)	REP	5933 (2019, P)	OK	5927 (2015, C)	OK	5930 (2022, P)	OK
P = Patrol Vehicle			5942 (2017, P)	REP	5936 (2017, P)	OK	5937 (2019 P)	OK	5938 (2022, P)	OK
C = Canine Vehicle			5945 (2017, P)	REP	5928 (2015, C)	OK	5944 (2022 P)	OK		
U = Unmarked Vehicle			5922 (2017, P)	REP	5943 (2015, P)	OK	5935 (2012 P)	OK		
PT= REP MEANS DUE FOR REPLACEMENT, PER FLEET			5947 (2017, P)	REP	5920 (2019, P)	OK	5910 (2019, U)	OK		
MC = Motorcycle			5907 (2006, MC)	REP	5903 (2015 U)	OK				
			5909 (2013, U)	REP	5904 (2017, U)	OK				

The replacement schedule for the final years should be considered incomplete because they may involve the replacement of vehicles not yet in service, or vehicles with undetermined lifecycles based on the factors described above. Analysis could affect the number needing to be replaced in those years. Anticipated annual increases are at 3% for planning purposes, and should be considered tentative.

POLICE DEPARTMENT

LEASED VEHICLE

The City leases one unmarked vehicle for undercover use by a detective detached to DEA. A grant administered by the Missouri State Highway Patrol reimburses the City for \$7,200 of the annual cost of this vehicle.

MDT LAPTOPS

MDT laptops are now included in capital annually to allow for partial replacement each year.

POLICE MOTORCYCLES

One new motorcycle has been placed in the budget for FY 2024/25. It will replace a model year 2006 Harley Davidson.

FIRE DEPARTMENT

<u>Acquisition</u>		Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Command Vehicle	FD2401	58,500		58,500	58,500	
Ruggedized Laptop Computers	FD2402	68,500				
Firehouse - Appliances	FD2403	44,100				
Hose Replacement			31,000			
Firefighter Protective Turnout Gear			330,000			
Ballistic Vests			10,400			
Thermal Imagers			95,000			
Pick-up with Plow			71,000			
Firehouse - Upstairs Furnishing			64,800			
Cardiac Monitors/Defibrillators				292,000		
Firehouse - Other Furnishing				34,200		
Aerial Platform/Pumper					1,800,000	
Acquisition Total		171,100	602,200	384,700	1,858,500	-
<u>Debt Service Payments</u>						
Certificate of Participation Series 2022						
Principal		285,000	290,000	300,000	305,000	315,000
Interest		52,927	46,453	39,075	31,209	22,837
Issuance Costs (Year of Issuance Only)						
Debt Service Payments Total		337,927	336,453	339,075	336,209	337,837
Total (Acquisition + Debt Service Payments)		509,027	938,653	723,775	2,194,709	337,837

FIRE DEPARTMENT

Project Description

FY2023/2024

Command Vehicle

Replace unit 1502, a 2011 Chevrolet Tahoe, as it is anticipated to exceed the replacement criteria of 15. Current score is 20.44. Four wheel drive vehicles are used by chief officers to respond to emergencies and for daily use. These vehicles also serve as the mobile command post for emergency incidents and transport incident command radios, computers and accountability equipment. Included in the project cost are the expenses associated with modifying a stock vehicle for emergency service. This includes emergency lighting and siren, computer docking station and vehicle mounting system, on-board battery charging system, 12V to 120V power inverter, and command module for incident command.

Ruggedized Laptop Computers

Fire personnel utilize laptop computers to receive dispatch location information and collect patient information at the emergency scene. Ruggedized laptops are required due to the harsh conditions they must operate in. Loss of dispatch data and location information would present significant response problems in the areas of timely response and incident and patient medical care records. The current laptops will be 7 years old when replaced. All eleven laptops will be replaced at this time. This price includes vehicle mount and charging stations plus extended warranty coverage.

Firehouse Appliances

This project is to replace fire station (x3) kitchen appliances, including: stoves, refrigerators, and other kitchen items. The current items in all stations are approximately 15-19 years old and purchased when each station was renovated. The items are no longer in warranty and past their life cycles, creating extra maintenance fees.

FY2024/2025

Hose Replacement

In accordance to the standards set in NFPA 1961, Standards for Hose, the acceptable life span for a section of hose is 10 years. The fire department has recently undergone an internal audit and has created a replacement schedule. In 2024/25, the total needed sections of hose that is expiring is \$13,750.

FIRE DEPARTMENT

FY2024/2025 (Continued)

Firefighter Protective Turnout Gear

This project is the purchase of firefighter protective clothing. This essential safety clothing is used by firefighters during fire suppression, vehicle extrication, and rescue activities. This protective clothing is custom sized and manufactured for each firefighter. The clothing is subjected to extreme use conditions including the high temperature extremes of structural and vehicular firefighting, and some hazardous material incidents. The protective clothing is manufactured using high tech materials and is sanctioned by the National Fire Protection Association (NFPA). Replacement of the protective clothing will ensure that the fire department remains compliant with current safety standards and more importantly ensure a high level of safety and protection for FD personnel. The purchase for 2024/2025 is a complete department replacement due to NFPA age mandates.

Ballistic Vests

Due to social strife and the nature of some dangerous situations which the fire department responds to, ballistic vests have become an essential part of the personal protective equipment. Currently all riding positions (17) and the chief officers (3) have been issued ballistic vests. The original vests were purchased in 2019. According to the manufacturer, the life span of the vest is 5 years. This project includes the purchase of 20 ballistic vests.

Thermal Imaging Cameras

The fire department uses thermal imaging equipment to help locate burning wires, overheated motors, malfunctioning light ballasts, etc. The use of this technology increases efficiency in locating some fires and reduces unnecessary damage. The current units were purchased in 2017. Technology will continue to improve and the newer generation of thermal imaging equipment will be lighter, smaller, and more effective which increases the efficiency and safety of the firefighters on the emergency scene. The current units will be 7- 8 years old when replaced.

Pick-up with plow

Replace unit 1519. 1519 is a 2011Ford f250 pick-up that serves as a utility vehicle for the department. This unit will be 13-14 years old with and asset replacement factor of 17.98. This asset is used for hauling equipment, utilized during inclement weather, and is used to plow snow. Due to the age of the vehicle is hard to procure parts for maintenance issues.

Firehouse Upstairs Furnishing

This project is to replace fire station (x3) upstairs furnishings. The items include: beds, nightstands and armoires. The current items in all stations are approximately 15-19 years old and purchased when each station was renovated. The items are past their life cycles and in need of repair.

FIRE DEPARTMENT

FY2025/2026

Command Vehicle

Replace unit 1506, a 2016 Ford Interceptor, and will be 10-11 years old at the time of replacement with a replacement factor of 16.71. Four wheel drive vehicles are used by chief officers to respond to emergencies and for daily use. These vehicles also serve as the mobile command post for emergency incidents and transport incident command radios, computers and accountability equipment. Included in the project cost are the expenses associated with modifying a stock vehicle for emergency service. This includes emergency lighting and siren, computer docking station and vehicle mounting system, on-board battery charging system, 12V to 120V power inverter, and command module for incident command.

Cardiac Monitors/Defibrillators

Each ambulance and fire truck carry a cardiac monitor/defibrillator in order to provide advance life support in medical emergencies. This sophisticated medical equipment provides advanced medical diagnostics and can deliver defibrillation (electrical shock) to a patient's heart to restart the correct rhythm. These units also produce a hospital quality electrocardiogram of the patients heart rhythm that can be transmitted to the hospital emergency department. These units utilize electronics, computer circuitry, and battery technology and are critical to the EMS program and quality patient care. These units will be 7 years old when replaced and are requiring increasing maintenance with a resulting decrease in reliability. This is critical life saving equipment.

Firehouse Other Furnishing

This project is to replace fire station (x3) downstairs furnishings. The items include: recliners and office chairs. The current items in all stations are approximately 15-19 years old and purchased when each station was renovated. The items are past their life cycles and in need of repair.

FY2026/2027

Command Vehicle

Replace unit 1501, a 2020 Chevrolet Tahoe, as it will be 6 years old at the time of replacement. Four wheel drive vehicles are used by chief officers to respond to emergencies and for daily use. These vehicles also serve as the mobile command post for emergency incidents and transport incident command radios, computers and accountability equipment. Included in the project cost are the expenses associated with modifying a stock vehicle for emergency service. This includes emergency lighting and siren, computer docking station and vehicle mounting system, on-board battery charging system, 12V to 120V power inverter, and command module for incident command.

FIRE DEPARTMENT

FY2026/2027 (Continued)

Aerial Platform/Pumper

The fire department operates one aerial platform/pumper in its' fleet of fire vehicles. This platform is used to provide rescue from a multi-story structure in the event of fire, to raise firefighters to upper floors, or extinguish a fire in a multi-story or large area structure. These multi-story structures often have large concentrations of people, sometimes with limited mobility. Examples are nursing homes, senior citizen housing, apartment complexes, or hotels. The current aerial platform functions as an aerial ladder and fire pumper and was purchased in 2010. It has exceeded the replacement criteria of 15 and it currently is 20.98. Aerial platforms lose significant resale value after 15 years.

FY2026/2027

No capital acquisitions budgeted for FY2027/2028

PUBLIC SERVICES, ENGINEERING DIVISION

<u>Acquisition</u>	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Vehicle			25,000	30,000	
Annual Total	-	-	25,000	30,000	-

Project Description

FY2025/2026

Vehicle

Replace vehicle 5601, a 2016 Ford Escape, as it is anticipated to exceed the replacement criteria of 15. Current Score: Score 13.26

FY2026/2027

Vehicle

Replace vehicle 5600, a 2017 Ford Escape, as it is anticipated to exceed the replacement criteria of 15. Current Score: Score 8.88

Replace vehicle 5610, a 2017 Ram 1500 4x2, as it is anticipated to exceed the replacement criteria of 15. Current Score: Score 8.34

PUBLIC SERVICES, INFRASTRUCTURE

Acquisition	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Street Restoration Program	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Sidewalk Improvement Program	150,000	150,000	150,000	150,000	150,000
Pavement Striping and Markings	250,000	250,000	275,000	275,000	300,000
Bridge Maintenance and Design	50,000	50,000	50,000	50,000	50,000
Longview Blvd. Sidewalk	400,000				
Geyer Rd. Phase 2 - STP-5502(609) Construction/Material Testing	1,424,543				
W. Essex Ave. - STP-5500(610) Construction/Material Testing	600,800	1,029,200			
E. Essex Ave. - STP-9901(653) Right-of-Way	11,250				
Construction/Material Testing	260,786				
Kirkwood Rd. Phase I - STP-5502(611) Right-of-Way	117,730				
Construction/Material Testing	409,172	954,736			
Lindeman Improvements - STP-5502(612) Right-of-Way	125,000				
Construction/Material Testing	720,986	720,986			
Clay Ave. Improvements - STP-5502(614) Right-of-Way	125,000				
Construction/Material Testing		681,915	977,246		
Kirkwood Rd. Phase II - STP-5502(615) Right-of-Way	125,000				
Construction/Material Testing		705,849	1,000,000		

PUBLIC SERVICES, INFRASTRUCTURE

	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Acquisition					
Argonne Ave. E/W 100 Blocks (TAP)					
Engineering Design		214,620			
Right-of-Way			40,000		
Construction/Material Testing				752,124	1,060,686
Grants Trail Phase 1A (TAP)					
Engineering Design		207,000			
Right-of-Way			101,000		
Construction/Material Testing				749,580	1,124,370
Grants Trail Phase 1B (TAP)					
Engineering Design		141,000			
Right-of-Way			275,000		
Construction/Material Testing				449,180	673,770
Annual Total	6,570,267	6,905,306	4,668,246	4,225,884	5,158,826

Seeking 20/80 Grant Pending Approval
Grant Funded 20/80

Project Description

FY2023/2024

Street Restoration Program

The South Street Maintenance area is scheduled for restoration which includes reconstructions, mill and overlays, seal coatings and base repairs. The South Maintenance area is bounded by Big Bend, west city limit and the south city limit.

Sidewalk Improvement Program

This program implements elements of the Kirkwood Pedestrian and Bicycle Plan, ADA Transition Plan and the repair/replacement of public sidewalks.

Pavement Striping and Markings

This program is to maintain and restore reflectivity to street pavement markings that include pedestrian crosswalks, bike lanes, centerlines, turn lanes etc. This does not include pavement markings that are replaced during the Street Restoration Program.

PUBLIC SERVICES, INFRASTRUCTURE

FY2023/2024 (Continue)

Bridge Maintenance and Design

The City owns and maintains 11 bridges throughout their transportation system, which are deteriorating and range in age from 20 - 70 years. In order to extend the serviceable life of these assets and provide a safe and efficient system, increased maintenance is planned that would include deck resurfacing, safety improvements, superstructure painting and stream bank erosion.

Longview Blvd. Sidewalk

In the City's Pedestrian and Bicycle Plan Longview Blvd. was identified as a gap in the recommended sidewalk network. Over the past several years staff has been working with residents in this area and are formulating an action plan. In FY22 plans are being developed for Longview with construction being proposed in the FY24 budget.

Geyer Rd. Phase 2 Mill and Overlay

Construction and Material Testing - This work will consist of the construction phase of the mill and asphalt overlay Geyer Rd. from Adams Ave. to Big Bend Blvd. This project will also provide ADA compliant ramps and crossings. The City has received a 20/80 grant from the East West Gateway Council of Governments.

W. Essex Ave. Reconstruction

Construction/Material Testing - This work will consist of construction phase to rehabilitate W. Essex Ave. from Geyer Rd. to Dougherty Ferry Rd. This project will also provide ADA compliant ramps and crossings. The City has received a 20/80 grant from the East West Gateway Council of Governments.

E. Essex Ave. Improvements

The City submitted a joint grant application with the City of Glendale to reconstruct E. Essex Ave. These improvements will include new cur and gutters, asphalt pavement and sidewalks. These funds are Kirkwood's portion for engineering design services.

Kirkwood Rd. Improvements Phase I

Right-of-Way and Construction/Material Testing - This work will consist of acquiring right-of-way and the construction phase to construct the improvements on Kirkwood Rd. from Sawn Ave. to Adams Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City is seeking 20/80 grant from the East West Gateway Council of Governments.

Lindeman Improvements

Construction/Testing - This work will consist of the construction phase to construct the improvements on Lindeman Rd. from Dougherty Ferry Rd. to the northern City limit. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings, adding bicycle facilities per the City's bike and pedestrian plan. The City is seeking 20/80 grant from the East West Gateway Council of Governments.

PUBLIC SERVICES, INFRASTRUCTURE

FY2023/2024 (Continue)

Clay Ave. Improvements

Right-of-Way - This work will consist of acquiring right-of-way to rehabilitate Clay Ave. from Adams Ave. to Woodbine Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City has received a 20/80 grant from the East West Gateway Council of Governments.

Kirkwood Rd. Improvements Phase II

Right-of-Way - This work will consist of acquiring right-of-way needed to rehabilitate Kirkwood Rd. from Monroe Ave. to Grand Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City has received a 20/80 grant from the East West Gateway Council of Governments.

FY2024/2025

Street Restoration Program

The West Street Maintenance area is scheduled for restoration which includes reconstructions, mill and overlays, seal coatings and base repairs. The West Maintenance area is bounded by Big Bend, west city limit, Adams Ave. and Geyer Road.

Sidewalk Improvement Program

This program implements elements of the Kirkwood Pedestrian and Bicycle Plan, ADA Transition Plan and the repair/replacement of public sidewalks.

FY2024/2025 (Continued)

Pavement Striping and Markings

This program is to maintain and restore reflectivity to street pavement markings that include pedestrian crosswalks, bike lanes, centerlines, turn lanes etc. This does not include pavement markings that are replaced during the Street Restoration Program.

Bridge Maintenance and Design

The City owns and maintains 11 bridges throughout their transportation system, which are deteriorating and range in age from 20 - 70 years. In order to extend the serviceable life of these assets and provide a safe and efficient system, increased maintenance is planned that would include deck resurfacing, safety improvements, superstructure painting and stream bank erosion.

W. Essex Ave. Reconstruction

Construction/Material Testing - This work will consist of the construction phase to rehabilitate W. Essex Ave. from Geyer Rd. to Dougherty Ferry Rd. This project will also provide ADA compliant ramps and crossings. The City will be seeking 20/80 grant from the East West Gateway Council of Governments.

PUBLIC SERVICES, INFRASTRUCTURE

FY2024/2025 (Continued)

Kirkwood Rd. Improvements Phase I

Construction/Material Testing - This work will consist of the construction phase to construct the improvements on Kirkwood Rd. from Sawn Ave. to Adams Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City is seeking 20/80 grant from the East West Gateway Council of Governments.

Lindeman Improvements

Construction/Material Testing - This work will consist of the construction phase to construct the improvements on Lindeman Rd. from Dougherty Ferry Rd. to the northern City limit. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings, adding bicycle facilities per the City's bike and pedestrian plan. The City is seeking 20/80 grant from the East West Gateway Council of Governments.

Clay Ave. Improvements

Construction/Testing - This work will consist of the construction phase to rehabilitate Clay Ave. from Adams Ave. to Woodbine Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City has received a 20/80 grant from the East West Gateway Council of Governments.

Kirkwood Rd. Improvements Phase II

Construction/Testing - This work will consist of the construction phase to rehabilitate Kirkwood Rd. from Monroe Ave. to Grand Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City has received a 20/80 grant from the East West Gateway Council of Governments.

Argonne Ave. E.W 100 Blocks (TAP)

Engineering/Design - This work will consist of the engineering and design to rehabilitate 100 blocks of east and west Argonne Ave. These improvements will include resurfacing the roadway, ADA improvements and improving pedestrian crossings. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

Grants Trail Phase 1A (TAP)

Engineering/Design - This work will consist of the engineering and design to create a separated multi-use path that will connect the Farmer's Market to the intersection of Fillmore & Monroe and ultimately to the Grant's Trail trailhead at Holmes and Leffingwell. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

Grants Trail Phase 1B (TAP)

Engineering/Design - This work will consist of the engineering and design to create an off-road multi-use trail that will connect Phase 1A to Leffingwell Avenue just south of the UP railroad tracks and ultimately connect to the Grant's Trail trailhead at Holmes and Leffingwell. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

PUBLIC SERVICES, INFRASTRUCTURE

FY2025/2026

Street Restoration Program

The Northwest Street Maintenance area is scheduled for restoration which includes reconstructions, mill and overlays, seal coatings and base repairs. The Northwest Maintenance area is bounded by Adams Ave., west city limit, northern city limit and Geyer Rd.

Sidewalk Improvement Program

This program implements elements of the Kirkwood Pedestrian and Bicycle Plan, ADA Transition Plan and the repair/replacement of public sidewalks.

Pavement Striping and Markings

This program is to maintain and restore reflectivity to street pavement markings that include pedestrian crosswalks, bike lanes, centerlines, turn lanes etc. This does not include pavement markings that are replaced during the Street Restoration Program.

Bridge Maintenance and Design

The City owns and maintains 11 bridges throughout their transportation system, which are deteriorating and range in age from 20 - 70 years. In order to extend the serviceable life of these assets and provide a safe and efficient system increased maintenance is planned that would include deck resurfacing, safety improvements, superstructure painting and stream bank erosion.

Clay Ave. Improvements

Construction/Testing - This work will consist of the construction phase to rehabilitate Clay Ave. from Adams Ave. to Woodbine Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City has received a 20/80 grant from the East West Gateway Council of Governments.

Kirkwood Rd. Improvements Phase II

Construction/Testing - This work will consist of the construction phase to rehabilitate Kirkwood Rd. from Monroe Ave. to Grand Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City has received a 20/80 grant from the East West Gateway Council of Governments.

Argonne Ave. E.W 100 Blocks (TAP)

Right-of-Way - This work will consist of acquiring right-of-way to rehabilitate 100 blocks of east and west Argonne Ave. These improvements will include resurfacing the roadway, ADA improvements and improving pedestrian crossings. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

PUBLIC SERVICES, INFRASTRUCTURE

FY2025/2026 (Continued)

Grants Trail Phase 1A (TAP)

Right-of-Way - This work will consist of acquiring right-of-way to create a separated multi-use path that will connect the Farmer's Market to the intersection of Fillmore & Monroe and ultimately to the Grant's Trail trailhead at Holmes and Leffingwell. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

Grants Trail Phase 1B (TAP)

Right-of-Way - This work will consist of acquiring right-of-way to create an off-road multi-use trail that will connect Phase 1A to Leffingwell Avenue just south of the UP railroad tracks and ultimately connect to the Grant's Trail trailhead at Holmes and Leffingwell. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

FY 2026/2027

Street Restoration Program

The Northeast Street Maintenance area is scheduled for restoration which includes reconstructions, mill and overlays, seal coatings and base repairs. The Northeast Maintenance area is bounded by Adams Ave., Geyer Rd., northern city limit and east city limit.

Sidewalk Improvement Program

This program implements elements of the Kirkwood Pedestrian and Bicycle Plan, ADA Transition Plan and the repair/replacement of public sidewalks.

Pavement Striping and Markings

This program is to maintain and restore reflectivity to street pavement markings that include pedestrian crosswalks, bike lanes, centerlines, turn lanes etc. This does not include pavement markings that are replaced during the Street Restoration Program.

Bridge Maintenance and Design

The City owns and maintains 11 bridges throughout their transportation system, which are deteriorating and range in age from 20 - 70 years. In order to extend the serviceable life of these assets and provide a safe and efficient system, increased maintenance is planned that would include deck resurfacing, safety improvements, superstructure painting and stream bank erosion.

Argonne Ave. E.W 100 Blocks (TAP)

Construction/Testing - This work will consist of the construction phase to rehabilitate the 100 blocks of east and west Argonne Ave. These improvements will include resurfacing the roadway, ADA improvements and improving pedestrian crossings. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

PUBLIC SERVICES, INFRASTRUCTURE

FY 2026/2027 (Continued)

Grants Trail Phase 1A (TAP)

Construction/Testing - This work will consist of the construction phase to create a separated multi-use path that will connect the Farmer's Market to the intersection of Fillmore & Monroe and ultimately to the Grant's Trail trailhead at Holmes and Leffingwell. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

Grants Trail Phase 1B (TAP)

Construction/Testing - This work will consist of the construction phase to create a separated multi-use path that will connect Phase 1A to Leffingwell Avenue just south of the UP railroad tracks and ultimately connect to the Grant's Trail trailhead at Holmes and Leffingwell. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

FY 2027/2028

Street Restoration Program

The Northeast Street Maintenance area is scheduled for restoration which includes reconstructions, mill and overlays, seal coatings and base repairs. The Northeast Maintenance area is bounded by Adams Ave., Geyer Rd., northern city limit and east city limit.

Sidewalk Improvement Program

This program implements elements of the Kirkwood Pedestrian and Bicycle Plan, ADA Transition Plan and the repair/replacement of public sidewalks.

FY 2027/2028

Pavement Striping and Markings

This program is to maintain and restore reflectivity to street pavement markings that include pedestrian crosswalks, bike lanes, centerlines, turn lanes etc. This does not include pavement markings that are replaced during the Street Restoration Program.

Bridge Maintenance and Design

The City owns and maintains 11 bridges throughout their transportation system, which are deteriorating and range in age from 20 - 70 years. In order to extend the serviceable life of these assets and provide a safe and efficient system, increased maintenance is planned that would include deck resurfacing, safety improvements, superstructure painting and stream bank erosion.

Argonne Ave. E.W 100 Blocks (TAP)

Construction/Testing - This work will consist of the construction phase to rehabilitate the 100 blocks of east and west Argonne Ave. These improvements will include resurfacing the roadway, ADA improvements and improving

PUBLIC SERVICES, INFRASTRUCTURE

pedestrian crossings. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

FY 2027/2028 (Continued)

Grants Trail Phase 1A (TAP)

Construction/Testing - This work will consist of the construction phase to create a separated multi-use path that will connect the Farmer's Market to the intersection of Fillmore & Monroe and ultimately to the Grant's Trail trailhead at Holmes and Leffingwell. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

Grants Trail Phase 1B (TAP)

Construction/Testing - This work will consist of the construction phase to create a separated multi-use path that will connect Phase 1A to Leffingwell Avenue just south of the UP railroad tracks and ultimately connect to the Grant's Trail trailhead at Holmes and Leffingwell. The City has submitted an application for 20/80 grant from the East West Gateway Council of Governments.

PUBLIC SERVICES, STREET DIVISION

<u>Acquisition</u>	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Dump Truck	300,000	300,000	300,000		300,000
Trailers	18,000				36,000
Mini Excavator	80,000				
Pickup Truck		40,000	40,000	40,000	
Loader				200,000	
Skid Steer				80,000	
Annual Total	398,000	340,000	340,000	320,000	336,000

Project Description

FY2023/2024

Dump Truck

Replace vehicles 6142 and 6169, a 2009 Ford F450 Dump and a Ford F750 2005 Dump, as they have exceeded the replacement criteria of 15. Current scores: 23.19 and 44.34 respectively. These vehicles are used in daily operations for hauling excavation spoils and materials, in addition to snow plowing.

Trailer

Replace unit 6159, a 2007 Cronkhite Trailer, as it has exceeded the replacement criteria of 15. Current score: 44.14.

Mini Excavator

This request is to add a mini excavator for the division. This piece of equipment's size allows Streets in the removal and replacement of curbing, sidewalks and street pavement in tight locations with minimal impact to adjacent property.

PUBLIC SERVICES, STREET DIVISION

FY2024/2025

Dump Truck

Replace vehicle 6143 and 6188, a 2009 Ford F450 4x2 Dump and a 2008 Ford F750 dump, as they have exceeded the replacement criteria of 15. Current scores: 21.23 and 42.81 respectively. These vehicles are used in the daily operations for hauling excavation spoils and materials, in addition to snow plowing.

Pickup Truck

Replace vehicle 6106, a 2014 F250 extended Pickup Truck, as it is anticipated to exceed the replacement criteria of 15. Current score: 15.88.

FY2025/2026

Dump Truck

Replace vehicles 6187 and 6189, 2008 Ford F750 Dumps, as they have exceeded the replacement criteria of 15. Current scores: 38.60 and 34.58 respectively. These vehicles are used in the daily operations for hauling excavation spoils and materials, in addition to snow plowing.

Pickup Truck

Replace vehicle 6100, a 2014 F150 4x2 Pickup Truck, as it is anticipated to exceed the replacement criteria of 15. Current score: 19.04.

FY2026/2027

Pickup Truck

Replace vehicle 6107, a 2016 Ram Crew Cab 4x2 Pickup Truck, as it has to exceed the replacement criteria of 15. Current score: 15.47.

Loader

Replace vehicle 6130, a 2012 John Deere 544K, as it anticipated to exceed the replacement criteria of 15. Current score: 10.42.

Skid Steer

Replace vehicle 6184, a 2015 Bobcat Skid Steer S590, as it has to exceed the replacement criteria of 15. Current score: 16.31

PUBLIC SERVICES, STREET DIVISION

FY2027/2028

Dump Truck

Replace vehicles 6140 and 6141, 2015 Ford F550 Dump and 2016 Ford F550 Dump, as it is anticipated that they will exceed the replacement criteria of 15. Current scores: 12.54 and 11.39 respectively. These vehicles are used in the daily operations for hauling excavation spoils and materials, in addition to snow plowing.

Trailer

Replace unit 6164 and 6193, are 2010 Cronkhite 2800EA trailers, as they have exceeded the replacement criteria of 15. Current scores: 28.79 and 20.52 respectively

PUBLIC SERVICES, PLANNING AND DEVELOPMENT

<u>Acquisition</u>	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Compact SUV		40,000			
Compact SUV					45,000
Annual Total	-	40,000	-	-	45,000

Project Description

FY2024/2025

Compact SUV

Replace vehicle 5700, a 2015 Ford Fusion, as it is anticipated to exceed the replacement criteria of 15. Current score: 10.45.

FY2027/2028

Compact SUV

Replace vehicle 5702, a 2017 Ford Escape S, as it is anticipated to exceed the replacement criteria of 15. Current score: 10.11

FACILITIES OPERATIONS

<u>Acquisition</u>	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
1/2 Ton 4x4 Pickup Truck (5804)		52,500			
City Hall Generator		250,000			
Firehouse #3 Driveway Replacement			185,000		
Firehouse #2 Concrete Repairs Walkway/Driveway			77,000		
City Hall Marble Flooring Restoration			30,000		
Security JACEs/Card Access/HVAC controls upgrade				135,000	
Firehouse #3 Vehicle Bay Gas Heater				37,500	
Firehouse #1 Vehicle Bay Gas Heater				37,500	
Firehouse #1 Vehicle Bay Exhaust System				108,000	
City Hall Lower level HVAC Replacement					162,000
Farmers Market Canopy/restroom New Cedar Roof					80,000
Firehouse #2 Vehicle Bay Exhaust System					112,000
Total	-	302,500	292,000	318,000	354,000

Project Description

FY2023/2024

No capital acquisitions budgeted for FY2023/2024

FACILITIES OPERATIONS

FY2024/2025

City Hall Generator - Priority 1

The current generator was installed in 1998 and is at maximum load capacity. The generator is currently drawing over the recommended capacity and the emergency panel GPP is also over capacity. The 200 amp main circuit breaker is only recommended to be loaded at 80% by code which is a maximum of 160 amps. Currently it is showing amperage spikes of up to 170 amps. In addition, the current generator cannot support any future increase in load.

1/2 Ton 4x4 Pickup Truck 5804 - Priority 2

Replace vehicle 5804, a 2008 Chevrolet Silverado 2500 2WD, as it has exceeded the replacement criteria of 15. Current score 15.12. The truck is heavily relied on for snow and day to day operations.

FY2025/2026

Firehouse #3 Concrete Driveway Replacement - Priority 1

The current concrete conditions of the aggregate driveway is deteriorating due to the weight of the ladder truck traffic. The driveway needs to be replaced with new concrete designed for vehicle weights in excess of 80,000 pounds which is what the current ladder trucks weigh.

Firehouse #2 Concrete Driveway Replacement - Priority 2

The current concrete conditions on the west side of the building are deteriorating due to inferior concrete and ground settlement. The west side driveway needs to be replaced along with the building sidewalks leading to the main entrance on the west side of the building.

City Hall Marble Flooring Restoration - Priority 3

The marble floors in City Hall are on a 10 year maintenance cycle in order to reduce the permanent damage, ensuring extended life due to heavy traffic and maintain appearance. The restoration process allows for minor chips or scratches to be removed and to restore the floors luster.

FACILITIES OPERATIONS

FY2026/2027

Security JACEs/Card Access/HVAC Controls Upgrade - Priority 1

The current security JACEs and card access readers which are located at City Hall, Police, Purchasing/Utilities, Public Works, Meter Shop and the Parks maintenance building were installed in 2010. Due to old software, aging component and recent licensing and security protection improvements it is recommended that all (7) security JACEs which include card access and HVAC controls be updated.

Firehouse #3 Vehicle Bay Gas Heater - Priority 2

The vehicle bay currently has electric radiant heaters mounted to the ceiling which do not satisfy the space during the winter. The ambulances store meds which require room temperatures around 70 degrees consistently. Its recommended that the bay be heated with gas Reznor heater which would satisfy the space when overhead doors are opened in the winter during emergency calls.

Firehouse #1 Vehicle Bay Gas Heater - Priority 3

The vehicle bay currently has electric radiant heaters mounted to the ceiling which do not satisfy the space during the winter. The ambulances store meds which require room temperatures around 70 degrees consistently. Its recommended that the bay be heated with gas Reznor heater which would satisfy the space when overhead doors are opened in the winter during emergency calls.

Firehouse #1 Vehicle Bay Exhaust System - Priority 4

The Fire Department has requested a new vehicle bay exhaust system. The proposed system is the most effective and efficient exhaust system available for firehouse vehicle bays. No building modifications are needed or exhaust hoses required with the new system. The system automatically activates during vehicle startup removing diesel carcinogens

FACILITIES OPERATIONS

FY2027/2028

City Hall Lower Level HVAC Replacement - Priority 1

Facilities Operations is recommending that the current HVAC system which services the lower level of City Hall be replaced. The current equipment has reached the 20 year industry life expectancy, maintenance costs are steadily increasing and parts/components discontinued due to age.

Farmers Market Canopy/Restroom New Cedar Roof - Priority 2

The current cedar shakes roofing system on both the canopy and building restrooms are in need of replacement due to age and poor materials conditions. It is recommended to return with a new cedar shake roofing system on both buildings also addressing gutters, down spouts and addressing deteriorating/rotting surfaces on both buildings.

Firehouse #2 Vehicle Bay Exhaust System - Priority 3

The Fire Department has requested a new vehicle bay exhaust system. The proposed system is the most effective and efficient exhaust system available for firehouse vehicle bays. No building modifications are needed or exhaust hoses required with the new system. The system automatically activates during vehicle startup removing diesel carcinogens

CITY OF KIRKWOOD

ENTERPRISE FUNDS

**Electric, Water, Sanitation, Fleet Services and
Workers Compensation**

Five-Year Capital Plan

**Fiscal Years
2023/2024 - 2027/2028**

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ELECTRIC FUND

<u>Acquisition</u>	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Distribution System - Circuit Upgrades EL2401	862,500	862,500			
Distribution System Service Extensions EL2402	1,170,350				
LED Street Lighting EL2403	736,000				
Electric Vehicles EL2404	364,000		555,000		
Distribution Line Services		250,000	250,000	250,000	250,000
Distribution Underground Boring Services		150,000	150,000	150,000	150,000
Distribution Line Clearance (Line Services Crew) EL2405	310,000	310,000	310,000	310,000	310,000
Distribution System - Leffingwell Substation Energy Storage			1,000,000		
Acquisition Total	3,442,850	1,572,500	2,265,000	710,000	710,000
<u>Debt Service Payments</u>					
Principal	570,000	580,000	595,000	610,000	630,000
Interest/Fiscal Agent Fees	464,386	451,439	436,748	421,079	404,334
Issuance Costs (Year of Issuance only)					
Debt Service Payments Total	1,034,386	1,031,439	1,031,748	1,031,079	1,034,334
Annual Total	4,477,236	2,603,939	3,296,748	1,741,079	1,744,334

ELECTRIC FUND

Project Descriptions

FY2023/2024

Distribution System - Circuit Upgrades

In FY2023/2024 the department will continue complete the upgrade of its remaining 11 circuits.

Distribution System Service Extensions

In FY2023/2024 the department will upgrade service extensions to match upgraded meter locations.

LED Street Lighting

In FY2023/2024 the department will upgrade existing street lighting to LED lighting.

Electric Vehicles

Replace vehicle 8106, a 2011 Freightliner Aerial Truck as it is anticipated they will exceed the replacement criteria of 15. Current score: 11.3

Distribution Line Clearance (Line Services Crew)

In FY2023/2024 the department will continue to utilize tree trimming services in conjunction with line services installations.

FY2024/2025

Distribution System - Circuit Upgrades

In FY2024/2025 the department will complete the upgrade of its remaining 11 circuits.

Distribution Line Services

In FY2024/2025 the department will replace fully depreciated poles, wires, and transformers to maintain system reliability.

Distribution Underground Boring Services

In FY2024/2025 the department will continue to utilize boring services to avoid utility conflicts during pole installations.

Distribution Line Clearance (Line Services Crew)

In FY2024/2025 the department will continue to utilize line clearance services in conjunction with line services installations.

ELECTRIC FUND

FY2025/2026

Electric Vehicles

Replace vehicle 8105, a 2014 Ford F550 Crane Truck, as it is anticipated to exceed the replacement criteria of 15.
Current score: 14.38.

Distribution Line Services

In FY2025/2026 the department will replace fully depreciated poles, wires, and transformers to maintain system reliability.

Distribution Underground Boring Services

In FY2025/2026 the department will continue to utilize boring services to avoid utility conflicts during pole installations.

Distribution Line Clearance (Line Services Crew)

In FY2025/2026 the department will continue to do tree trimming in conjunction with line services installations.

Distribution System - Leffingwell Substation Energy Storage

In FY2025/FY2026 the Electric Department will upgrade the substation by adding energy storage to the site.

FY2026/2027

Distribution Line Services

In FY2026/2027 the department will replace fully depreciated poles, wires, and transformers to maintain system reliability.

Distribution Underground Boring Services

In FY2026/2027 the department will continue to utilize boring services to avoid utility conflicts during pole installations.

Distribution Line Clearance (Line Services Crew)

In FY2026/2027 the department will continue to do tree trimming in conjunction with line services installations.

FY2027/2028

Distribution Line Services

In FY2027/2028 the department will replace fully depreciated poles, wires, and transformers to maintain system reliability.

Distribution Underground Boring Services

In FY2027/2028 the department will continue to utilize boring services to avoid utility conflicts during pole installations.

Distribution Line Clearance (Line Services Crew)

In FY2027/2028 the department will continue to do tree trimming in conjunction with line services installations.

PUBLIC SERVICES, WATER FUND

<u>Acquisition</u>		Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Water Main Replacement	WA2401	1,525,600	1,425,600	1,425,600	1,425,600	1,425,600
Vehicle	WA2402	40,000				50,000
Service Truck			70,000		80,000	
Tank Asset Management	WA2403	150,000	400,000	400,000	400,000	400,000
Surveillance System	WA2404	35,000				
Water Master Plan and Cost-of-Service	WA2405	100,000				
Dump Truck	WA2406	80,000		90,000		
Arrow Board			18,000			
Park No. 1 Pump Station Replacement						
Engineering Design				280,000		
Construction/Inspection					2,750,000	
Pickup Truck						40,000
Backhoe				150,000		
Annual Total		1,930,600	1,913,600	2,345,600	4,655,600	1,915,600

Project Description

FY2023/2024

Water Main Replacement

Systematic replacement of older, deteriorated, undersized and high maintenance water mains. \$1,425,600 will be utilized to replace water main. Actual locations are determined annually after reassessment and periodization of the distribution system. This will replace 1% of our 135 mile distribution system. The remaining \$100,000 is budgeted to design FY 2024/25.

PUBLIC SERVICES, WATER FUND

FY2023/2024 (Continued)

Vehicle

Replace vehicle 8517, a 2010 Trans Con Van, as it is anticipated to exceed the replacement criteria of 15.
Current Score: 18.31.

Tank Maintenance Management Program

Within the City's water distribution system two elevated tanks and two ground storage tanks provide water storage for daily usage and emergency fire flow demands. To keep these tanks functionally reliable and extend their useful life annual tank maintenance program is being implemented.

Surveillance System - MRPS

Within the City's Risk and Resilience Assessment one of the recommendations was to add a surveillance system at the Marshall Road Pump Station, due to its remote location.

Water Master Plan and Cost-of-Service

The City has accomplished several goals outlined from the 2014 Water Master Plan. With these improvements in place the distribution system model should be updated to identify system strengths and weaknesses. Based on this information a cost of service study should be conducted to establish the financial need to maintain and improve the system.

Dump Truck

Replace vehicle 8522, a 2009 Ford F550 with Dump Body, as it is anticipated to exceed the replacement criteria of 15.
Current score: 21.78.

FY2024/2025

Water Main Replacement

Systematic replacement of older, deteriorated, undersized and high maintenance water mains. \$1,325,600 will be utilized to replace water main. Actual locations are determined annually after reassessment and periodization of the distribution system. This will replace 1% of our 135 mile distribution system. The remaining \$100,000 is budgeted to design FY 2025/26.

PUBLIC SERVICES, WATER FUND

FY2024/2025 (Continued)

Pickup Truck w/ Service Bodies

Replace 8514, a 2014 F250 w/Utility Body, as it has exceeded the replacement criteria of 15. Current Score: 16.71.

Tank Asset Management

Within the City's water distribution system two elevated tanks and two ground storage tanks provide water storage for daily usage and emergency fire flow demands. To keep these tanks functionally reliable and extend their useful life annual tank maintenance program is being implemented.

Arrow Board

Replace asset 8529, a 2009 Arrow Board, as it is has exceeded the replacement criteria of 15. Current Score: 16.58.

FY2025/2026

Water Main Replacement

Systematic replacement of older, deteriorated, undersized and high maintenance water mains. \$1,325,600 will be utilized to replace water main. Actual locations are determined annually after reassessment and periodization of the distribution system. This will replace 1% of our 135 mile distribution system. The remaining \$100,000 is budgeted to design FY 2026/27.

Tank Asset Management

Within the City's water distribution system two elevated tanks and two ground storage tanks provide water storage for daily usage and emergency fire flow demands. To keep these tanks functionally reliable and extend their useful life annual tank maintenance program is being implemented.

Dump Truck

Replace vehicle 8523, a 2014 F350 dump truck, as it is anticipated to exceed the replacement criteria of 15. Current Score: 11.66.

Park No 1. Pump Station Replacement

This project consists of the design phase for the replacement of the Park No. 1 Pump Station. This pump station has been in operation since the mid 1950's and is in need of modernization. Based on the 2013 Water Master Plan the station needs updated electrical systems, back up power generator, earthquake resistant construction and new mains existing the pump station.

PUBLIC SERVICES, WATER FUND

FY2025/2026 (Continued)

Backhoe

Replace 8570, a 2016 John Deere Backhoe, as it is anticipated to exceed the replacement criteria of 15.
Current Score: 12.04.

FY2026/2027

Water Main Replacement

Systematic replacement of older, deteriorated, undersized and high maintenance water mains. \$1,325,600 will be utilized to replace water main. Actual locations are determined annually after reassessment and periodization of the distribution system. This will replace 1% of our 135 mile distribution system. The remaining \$100,000 is budgeted to design FY 2026/27.

Pickup Truck w/ Service Bodies

Replace 8518, a 2016 F250 w/Utility Body, as it is anticipated to exceed the replacement criteria of 15.
Current Score: 8.84.

Tank Asset Management

Within the City's water distribution system two elevated tanks and two ground storage tanks provide water storage for daily usage and emergency fire flow demands. To keep these tanks functionally reliable and extend their useful life annual tank maintenance program is being implemented.

Park No 1. Pump Station Replacement

This project consists of the construction phase for the replacement of the Park No. 1 Pump Station. This pump station has been in operation since the mid 1950's and is in need of modernization. Based on the 2013 Water Master Plan the station needs updated electrical systems, back up power generator, earthquake resistant construction and new mains exiting the pump station.

FY2027/2028

Water Main Replacement

Systematic replacement of older, deteriorated, undersized and high maintenance water mains. \$1,325,600 will be utilized to replace water main. Actual locations are determined annually after reassessment and periodization of the distribution system. This will replace 1% of our 135 mile distribution system. The remaining \$100,000 is budgeted to design FY 2026/27.

PUBLIC SERVICES, WATER FUND

FY2027/2028 (Continued)

Vehicle

Replace vehicle 8501, a 2017 Ford Escape, as it is anticipated to exceed the replacement criteria of 15.
Current Score: 7.12.

Tank Asset Management

Within the City's water distribution system two elevated tanks and two ground storage tanks provide water storage for daily usage and emergency fire flow demands. To keep these tanks functionally reliable and extend their useful life annual tank maintenance program is being implemented.

FY2027/2028 (Continued)

Pickup Truck

Replace 8515, a 2016 Ram 2500 Crew Cab 4x2, as it has exceed the replacement criteria of 15. Current Score: 18.54.

PUBLIC SERVICES, SANITATION FUND

<u>Acquisition</u>	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Replacement Roll Carts and Receptacles SA2401	20,000	20,000	20,000	20,000	20,000
Rear Loader SA2402	250,000		275,000	290,000	305,000
Side Loader SA2403	300,000			650,000	
Baler SA2404	115,000				
Skid Steer		60,000			
Flat Bed		55,000			
Grapple Truck		125,000			
Roll Off Truck			160,000		
Pickup Truck					40,000
Annual Total	685,000	260,000	455,000	960,000	365,000

Project Description

FY2023/2024

Replacement Roll Carts and Receptacles

This will be for the purchase of recycling carts, trash carts and roll-off containers needed to maintain receptacles used in daily activities of providing services.

Rear Loader

Replace vehicle 8932, a 2013 25YD Rear Loader Refuse Truck, as it has exceeded the replacement criteria of 15.
Current score: 24.38.

PUBLIC SERVICES, SANITATION FUND

FY2023/2024 (Continued)

Side Loader

Replace vehicle 8928, 2014 Side Loader Refuse Trucks, as it has exceeded the replacement criteria of 15.
Current score: 22.44.

Baler

Replace Recycling Center baler HCE-60FE-8, s it is anticipated to exceed the replacement criteria of 15.
Current score: 15.96.

FY2024/2025

Replacement Roll Carts and Receptacles

This will be for the purchase of recycling carts, trash carts and roll-off containers needed to maintain receptacles used in daily activities of providing services.

Skid Steer

Replace vehicle 8981, a 2014 Bobcat S550, as it has exceeded the replacement criteria of 15.
Current score: 30.81.

Flat Bed

Replace vehicle 8910, a 2008 Flat Bed Stake Body Truck, as it is anticipated to exceed the replacement criteria of 15.
Current score: 13.79.

Grapple Truck

This is an additional truck to asset in the collection of weekly and bi-annual bulky pickups.

FY2025/2026

Replacement Roll Carts and Receptacles

This will be for the purchase of recycling carts, trash carts and roll-off containers needed to maintain receptacles used in daily activities of providing services.

Rear Loader

Replace vehicle 8911, a 2017 8YD Rear Loader Refuse Truck, as it has exceed the replacement criteria of 15.
Current score: 15.44.

PUBLIC SERVICES, SANITATION FUND

FY2025/2026 (Continued)

Roll Off Truck

Replace vehicle 8940, a 2013 Roll Off Truck, as it has exceeded the replacement criteria of 15.
Current score: 19.95.

FY2026/2027

Replacement Roll Carts and Receptacles

This will be for the purchase of recycling carts, trash carts and roll-off containers needed to maintain receptacles used in daily activities of providing services.

Rear Loader

Replace vehicle 8912, a 2019 8YD Rear Loader Refuse Truck, as it is anticipated to exceed the replacement criteria of 15.
Current score: 5.88.

Side Loader

Replace vehicle 8926 and 8927, a 2017 and 2019 Peterbilt/New Way Sidewinder Refuse Truck, as it is anticipated that these trucks will to exceed the replacement criteria of 15. Current Score: 8.55 and 14.70 respectively.

FY2027/2028

Replacement Roll Carts and Receptacles

This will be for the purchase of recycling carts, trash carts and roll-off containers needed to maintain receptacles used in daily activities of providing services.

Rear Loader

Replace vehicle 8930, a 2019 25YD Rear Loader Refuse Truck, as it is anticipated to exceed the replacement criteria of 15.
Current score: 6.96.

Pickup Truck

Replace vehicle 8900, a 2018 Ram 2500 Crew Cab 4x2, as it is anticipated to exceed the replacement criteria of 15.
Current score: 7.42.

FLEET SERVICES

<u>Acquisition</u>	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Mid-Size SUV	35,000				
Refrigerant Recovery Machine		18,000			
Service Truck					55,000
	35,000	18,000	-	-	55,000

Project Description

FY2023/24

Mid-Sized SUV

Replace vehicle 6600, a 2013 Ford Explorer AWD, as it is anticipated to exceed the replacement criteria of 15.
Current score: 14.18

FY2024/25

Refrigerant Recovery Machine

Replace the current Robinair 34788-H refrigerant recovery machine due to increasing failures and repair costs.
Purchasing a new machine will also allow servicing the newer air conditioning systems utilizing the 1234yf refrigerant as well as the current 134a refrigerant.

FY2027/28

Service Truck

Replace vehicle 6601, a 2012 Ford F550 Service Truck, as it is anticipated to exceed the replacement criteria of 15.
Current score: 12.86

WORKERS COMPENSATION

<u>Acquisition</u>	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Compact SUV	35,000				
Total	35,000	-	-	-	-

Project Description

FY2023/2024

Compact SUV

Replace vehicle 5102, a 2017 Ford Escape SE, as it is anticipated to exceed the replacement criteria of 15.
Current score: 12.15

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CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
301-00-000-000-000	410035	1/2 Cent Sales Tax	2,229,384	2,479,166	2,227,000	2,494,000	267,000	11.99%		
Tax Revenue			2,229,384	2,479,166	2,227,000	2,494,000	267,000	11.99%		
301-00-000-000-000	420005	Grants	376,424	600,979	1,819,276	5,634,414	3,815,138	209.71%		
Intergovernmental Revenue			376,424	600,979	1,819,276	5,634,414	3,815,138	209.71%		
301-00-000-000-000	440005	Investments	14,185	(35,542)	15,000	15,000	-	0.00%		
Investment Income			14,185	(35,542)	15,000	15,000	-	0.00%		
301-00-000-000-000	460015	Miscellaneous	7,205	145,899	-	-	-	0.00%		
Other Revenue			7,205	145,899	-	-	-	0.00%		
Total Revenue Before Other Financing Sources			2,627,198	3,190,502	4,061,276	8,143,414	4,082,138	100.51%		
301-00-000-000-000	480005	Transfer from Other Funds	1,420,000	3,107,275	2,000,289	1,864,600	(135,689)	-6.78%		
301-00-000-000-000	490005	Sale of Fixed Assets	14,479	50,625	75,000	100,000	25,000	33.33%		
301-00-000-000-000	490010	Insurance Proceeds	-	8,460	-	-	-	0.00%		
301-00-000-000-000	491005	Capital Leases Proceeds	-	-	720,000	-	(720,000)	-100.00%		
Other Financing Sources			1,434,479	3,166,360	2,795,289	1,964,600	(830,689)	-29.72%		
TOTAL REVENUE AND OTHER FINANCING SOURCES			4,061,677	6,356,862	6,856,565	10,108,014	3,251,449	47.42%		

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	%	VARIANCE	
FUND/FUNCTION/ DEPT/DIVISION	OBJECT									
301-01-005-000-000	620020	Building & Site Improve.	-	-	451,523	570,000	118,477	26.24%		
301-01-015-000-000	620050	Rolling Stock	-	-	45,000	-	(45,000)	-100.00%		
301-01-025-000-000	620040	Machinery & Equipment	9,088	20,751	284,951	15,000	(269,951)	-94.74%		
301-01-030-000-000	620040	Machinery & Equipment	12,500	-	-	-	-	0.00%		
301-02-050-000-000	620040	Machinery & Equipment	20,610	63,150	-	22,000	22,000	0.00%		
301-02-050-000-000	620050	Rolling Stock	7,068	242,515	222,300	82,800	(139,500)	-62.75%		
301-60-000-000-000	540005	Principal	80,800	-	-	285,000	285,000	100.00%		
301-60-000-000-000	540015	Interest	343	-	25,139	52,927	27,788	110.54%		
301-03-060-000-000	620040	Machinery & Equipment	371,056	49,115	128,000	112,600	(15,400)	-12.03%		
301-03-060-000-000	620050	Rolling Stock	40,231	-	2,174,180	58,500	(2,115,680)	-97.31%		
301-05-070-000-000	620040	Machinery & Equipment	6,990	64,744	145,000	98,000	(47,000)	-32.41%		
301-05-070-000-000	620050	Rolling Stock	-	316,870	-	300,000	300,000	100.00%		
301-05-070-000-000	620060	Sidewalks	64,868	177,565	281,982	550,000	268,018	95.05%		
301-05-070-000-000	620070	Streets	5,041,838	3,496,082	4,873,160	6,020,267	1,147,107	23.54%		
301-04-065-000-000	620050	Rolling Stock	-	-	30,000	-	(30,000)	-100.00%		
301-04-065-000-000	620100	Feasibility Study	-	198,952	-	-	-	0.00%		
301-06-075-000-000	620050	Rolling Stock	-	48,871	29,000	-	(29,000)	-100.00%		
301-06-075-000-000	620100	Feasibility Study	-	150,000	-	-	-	0.00%		
301-07-035-000-000	620020	Building & Site Improve.	183,969	40,330	-	-	-	0.00%		
301-07-035-000-000	620040	Machinery & Equipment	83,000	110,213	231,000	-	(231,000)	-100.00%		
301-07-035-000-000	620050	Rolling Stock	30,923	32,348	50,549	-	(50,549)	-100.00%		
TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES			5,953,284	5,011,506	8,971,784	8,167,094	(804,690)	-8.97%		

Capital Improvement Expenditures

CITY OF KIRKWOOD

PARKS/RECREATION

Five-Year Capital Plan

**Fiscal Years
2023/2024 - 2027/2028**

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City of Kirkwood - Five Year Park/Recreation Capital Plan

Projected Statement of Revenues, Expenditures and Changes in Fund Balance

	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
Revenues:					
Taxes	2,802,750	2,809,757	2,816,781	2,823,823	2,830,883
Interest on investments	10,000	12,000	15,000	15,000	20,000
Total Operational Revenues	2,812,750	2,821,757	2,831,781	2,838,823	2,850,883
Other financing sources					
Grants	575,000		575,000	-	575,000
Stages Donation	-	-	-	-	-
Naming Rights	122,500	122,500	122,500	122,500	22,500
American Rescue Plan Act	1,200,000	-	-	-	-
Glendale*	35,669	30,000	25,000	25,000	25,000
Oakland*	9,466	5,000	4,000	4,000	4,000
Total other financing sources	1,942,635	157,500	726,500	151,500	626,500
Total Revenues and Other Financing	4,755,385	2,979,257	3,558,281	2,990,323	3,477,383
Expenditures:					
Transfer to other funds	1,258,000	975,000	975,000	975,000	975,000
Legal/Audit/Fiscal Agent/Misc	12,500	12,250	12,250	12,250	12,250
INTEREST CC/PAC Bonds	783,257	761,857	739,657	716,457	692,257
CC/PAC Bonds**	535,000	555,000	580,000	605,000	625,000
Parks Recreation Capital Projects	192,000	135,000	715,000	165,000	715,000
Gym Renovations (Grant Funded)	575,000	-	-	-	-
Design Fees	157,750	-	-	-	-
Owner's Rep Services	197,000	-	-	-	-
Total Expenditures	3,710,507	2,439,107	3,021,907	2,473,707	3,019,507
Revenues and Other Financing Sources Over Expenditures	1,044,878	540,150	536,374	516,616	457,876
Cash Balance*					
Beginning of year	6,862,685	1,447,331	860,713	1,397,087	1,913,703
End of year	7,907,563	1,987,481	1,397,087	1,913,703	2,371,579
Dedicated for PAC/CC Project	(6,460,232)	(1,126,768)	-	-	-
Cash Balance-Unassigned	1,447,331	860,713	1,397,087	1,913,703	2,371,579
Construction Funding					
Cash With Trustees as of March 31					

Transfer to other funds FY23-24, \$575,000 to Park Fund, \$683,000 for Recreation and PAC repayment to General fund
 Transfer to other funds FY24-25, \$575,000 to Park Fund, \$400,000 for Recreation and PAC repayment to General Fund
 Transfer to other funds FY25-26, \$575,000 to Park Fund, \$400,000 for Recreation and PAC repayment to General Fund
 Transfer to other funds FY26-27, \$575,000 to Park Fund, \$400,000 for Recreation and PAC repayment to General Fund
 Transfer to other funds FY27-28, \$575,000 to Park Fund, \$400,000 for Recreation and PAC repayment to General Fund
 *Transfer for a possible reduction of revenue an additional \$125,000 in the year after Community Center Construction

PARKS/RECREATION CAPITAL

	<u>Acquisition</u>	Year 1 2023/24	Year 2 2024/25	Year 3 2025/26	Year 4 2026/27	Year 5 2027/28
2023/24						
	Gym Renovation Grant	575,000				
	Pool Painting (Kiddie)	40,000				
	Pool Repairs	55,000				
	KPAC Truck	35,000				
	Community Center Tables, Chairs and Racks - Balance	62,000				
	Owner Rep - Balance	197,000				
	Design Fee - Balance	157,750				
2024/25						
	Pool Repairs		60,000			
	Pool Painting (Slides, Lazy River)		70,000			
	Pool Furniture /Restrap		5,000			
2025/26						
	Kiddie Pool SCS Replacement			575,000		
	Pool Repairs			65,000		
	Pool Painting (Plunge Pool)			45,000		
	Paint Rink Ceiling Trusses			30,000		
2026/27						
	Pool Repairs				70,000	
	Pool Painting (Comp Pool)				45,000	
	Pool Furniture /Re-strap				5,000	
	Rink Concession HVAC				35,000	
	KPAC				10,000	
2027/28						
	Grant Project					575,000
	Pool Repairs					75,000
	Pool Painting (Kiddie)					45,000
	Pool Furniture /Re-strap					5,000
	Pool Concrete					5,000
	KPAC					10,000
	Annual Total	1,121,750	135,000	715,000	165,000	715,000

PARKS/RECREATION CAPITAL

Project Descriptions

FY2023-24

Gym Renovation Grant - \$575,000 - If awarded the grant for renovating the East and West Gyms along with the first floor restrooms and kitchens, this amount would be reimbursed and is reflected as such in the budget.

Pool Painting (Kiddie) - \$40,000 - The annual allocation for painting pools. Based on the established rotation for painting pools, the kiddie pool would be painted.

Pool Repairs - \$55,000 - The annual allocation for pool repairs.

KPAC Truck - \$35,000 - Vehicle purchase for KPAC staff that can be used to move theater equipment and supplies as needed.

Community Center Tables, Chairs and Racks - Balance \$62,000 - Remaining balance to be used for furnishing renovated community center rooms and gyms and rooms.

Owner Rep - Balance - \$197,000 - This represents the remaining balance of the full contract to be paid to the owners rep for the Community Center project.

Design Fee - Balance - \$157,000 - This represents the remaining balance of the full contract to be paid to the design group for the Community Center project.

FY2024-25

Pool Repairs - \$60,000 - The annual allocation for pool repairs

Pool Painting (Slides, Lazy River) - \$70,000 - The annual allocation for painting pools. Based on the established rotation for painting pool, the slides and lazy river will be painted.

Pool Furniture /Re-strap - \$5,000 - Purchase to supplement current stock of pool furniture as old furniture is removed from the facility that cannot be repaired.

FY2025-26

Kiddie Pool SCS Replacement - \$575,000 - Replacement of SCS play structure in conjunction with Glendale and Oakland

Pool Repairs - \$65,000 - The annual allocation for pool repairs

Pool Painting (Plunge Pool) - \$45,000 - The annual allocation for painting pools. Based on the established rotation for painting pools, the plunge pool will be painted.

Paint Rink Ceiling Trusses - \$30,000 - Painting to coincide with ice rink closure.

FY2026-27

Pool Repairs - \$70,000 - The annual allocation for pool repairs

Pool Painting (Comp Pool) - \$45,000 - The annual allocation for painting pools. Based on the established rotation for painting pools, the comp pool will be painted.

Pool Furniture /Rest rap - \$5,000 - Purchase to supplement current stock of pool furniture as old furniture is removed from the facility that cannot be repaired.

Rink Concession HVAC - \$35,000 - Allocation for replacing HVAC system over rink concessions and party room.

KPAC - \$10,000 - Amount designated for any theater updates.

PARKS/RECREATION CAPITAL

FY2027-28

Grant Project - \$575,000 - Represents place holder for Grant funded project

Pool Repairs - \$75,000 - The annual allocation for pool repairs

Pool Painting (Kiddie) - \$45,000 - The annual allocation for painting pools. Based on the established rotation for painting pools, the kiddie pool will be painted.

Pool Furniture /Re-strap - \$5,000 - Purchase to supplement current stock of pool furniture as old furniture is removed from the facility that cannot be repaired.

Pool Concrete - \$5,000 - Amount allocated to replace heaving, cracked, or buckling concrete areas at the Aquatic Center.

KPAC - \$10,000 - Amount designated for any theater updates.

CITY OF KIRKWOOD										
FISCAL YEAR 2023/2024 OPERATING BUDGET										
ACCOUNT NUMBER										
FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE		
302-00-000-000-000	410040	1/2 Cent Sales Tax	2,622,804	2,916,666	2,626,000	2,802,750	176,750	6.73%		
Tax Revenue			2,622,804	2,916,666	2,626,000	2,802,750	176,750	6.73%		
302-00-000-000-000	420005	Grant(s)	525,000	505,688	-	575,000	575,000	100.00%		
302-00-000-000-000	423005	Aquatic Facility Services	58,412	59,203	69,455	45,135	(24,320)	-35.02%		
Intergovernmental Revenue			583,412	564,891	69,455	620,135	550,680	792.86%		
302-00-000-000-000	440005	Investments	(162)	(171,240)	10,000	10,000	-	0.00%		
Investment Income			(162)	(171,240)	10,000	10,000	-	0.00%		
302-00-000-000-000	442015	Stages Donations - PAC	750,000	500,000	500,000	-	(500,000)	-100.00%		
302-00-000-000-000	442020	Naming Rights - PAC	8,000	242,689	-	122,500	122,500	100.00%		
Other Revenue			758,000	742,689	500,000	122,500	(377,500)	-75.50%		
Total Revenue Before Other Financing Sources			3,964,054	4,053,006	3,205,455	3,555,385	349,930	10.92%		
302-00-000-000-000	480005	Transfer from Other Funds	-	-	-	1,200,000	1,200,000	0.00%		
302-00-000-000-000	490005	Sale of Fixed Assets	-	117	-	-	-	0.00%		
Other Financing Sources			-	117	-	1,200,000	1,200,000	0.00%		
TOTAL REVENUE AND OTHER FINANCING SOURCES			3,964,054	4,053,123	3,205,455	4,755,385	1,549,930	48.35%		

CITY OF KIRKWOOD									
FISCAL YEAR 2023/2024 OPERATING BUDGET									
ACCOUNT NUMBER	FUND/FUNCTION/ DEPT/DIVISION	OBJECT	ACCOUNT DESCRIPTION	FY21 TWO YEARS AGO ACTUAL	FY22 LAST YEAR ACTUAL	CURRENT FY ADJUSTED BUDGET	FY2023/2024 DEPARTMENT REQUEST	\$ VARIANCE	% VARIANCE
	302-08-000-000-000	560005	Transfer to Other Funds	865,557	1,182,200	1,347,090	1,258,000	(89,090)	-6.61%
	302-08-080-000-000	520030	Legal	3,277	5,713	6,000	6,000	-	0.00%
	302-08-080-000-000	520005	Audit	3,000	4,500	6,500	6,500	-	0.00%
	302-60-000-000-000	540005	Principal	490,000	505,000	520,000	535,000	15,000	2.89%
	302-60-000-000-000	540015	Interest	832,106	814,006	798,857	783,257	(15,600)	-1.95%
	302-60-000-000-000	540020	Fiscal Agent's Fees	300	300	-	-	-	0.00%
	302-08-080-000-000	620020	Building & Site Improv.	6,611,739	532,066	1,742,421	1,024,750	(717,671)	-41.19%
	302-08-080-000-000	620040	Machinery & Equipment	414,102	85,222	303,762	62,000	(241,762)	-79.59%
	302-08-080-000-000	620050	Rolling Stock	-	-	26,916	35,000	8,084	30.03%
	302-08-080-000-000	620100	Feasibility Studies	-	-	7,000	-	(7,000)	-100.00%
TOTAL PARK SALES TAX IMPROVEMENT FUND EXPENDITURES				9,220,081	3,129,007	4,758,546	3,710,507	(1,048,039)	-22.02%

Section V
Finance Committee

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DIVISION 5. FINANCE COMMITTEE

Sec. 2-565. Creation, number members; purposes.

(a) There is hereby created a citizen's finance advisory committee which shall consist of eight (8) members who shall serve a three-year term. The committee shall be appointed by the mayor, with approval of the city council. The first term of three (3) committee members shall be for three (3) years. The first term of three (3) committee members shall be for two (2) years. The first term of two (2) committee members shall be for one (1) year. Each member shall continue to serve until a successor is duly appointed and qualified. In the event of death, resignation or removal of any member, a successor shall be appointed by the council to serve for the unexpired term for which such member has been appointed. The council may remove any member of the committee at any time.

(b) The purpose of this committee shall be:

- (1) To serve as an advisory body to the city council and to provide suggestions, recommendations, and comments to the city council concerning the preparation of the city's annual operating and capital budget, and the three-year capital program. The primary objective of the committee is to assure citizen input on both the short term and long term financial condition of the city, the reasonableness and appropriateness of specific budget requests, and to provide other financial direction as may be requested by the city council.
- (2) To work with the chief administrative officer and city comptroller in a mutually cooperative fashion, including the interviewing of department heads annually during the budget process in order to gain an understanding of the need and cost of specific line-item operating and capital requests.
- (3) To work with the chief administrative officer and the city comptroller in a mutually cooperative fashion in reviewing revenue forecasts and the assumptions upon which they are based.
- (4) To conduct such other reviews as may be deemed necessary or as requested to adequately formulate recommendations on the city's financial condition, budgetary actions, and fiscal policies.

(Ord. No. 8007, §1, 11-15-90)

Sec. 2-566. Coordination of recommendations.

(a) The chief administrative officer upon preparing the annual budget and submission of that budget to the city council shall, at the same time, submit a copy to the citizen's finance committee.

(b) At least four (4) weeks prior to the established date for the public hearing on the budget the citizen's finance committee shall present to the city council a written appraisal or critique of the chief administrative officer budget submission, along with specific recommendations for change, if any.

ADMINISTRATION

(Ord. No. 8007, §1, 11-15-90)

Sec. 2-567. Organization.

The citizens finance committee shall annually elect from its members its own chair and vice chair. The vice chair is to act as chair in the absence of the chair. The chair and vice chair may be elected to two (2) consecutive one-year terms but shall hold office until a successor has been elected. (Ord. No. 8007, §1, 11-15-90)

Sec. 2-568. Meeting facilities and staff assistance.

The city, by and through the office of the city comptroller, shall provide such office space and administrative and staff support as deemed necessary for the fulfillment of the duties of the citizens finance committee. (Ord. No. 8007, §1, 11-15-90)

CITY OF KIRKWOOD

CITIZENS FINANCE COMMITTEE MEMBERS

William Hunter Martiniere, Chair

Brian Gill

Matt Kersting, Co-chair

Randy Moore

Douglas Coombs

Larry Watson

Thomas Feiner

COUNCIL LIAISON

Wallace Ward

STAFF LIAISON

Sandy Stephens

Jennifer Forgy

Citizens Finance Committee Calendar - Summary
Fiscal Year 2023/2024
Meet Scheduled Friday Mornings @ 7:00am - 8:15am
City Hall Main Level Conference Room

Citizens Finance Committee Calendar - Summary					
	<u>SECTION 1</u>	<u>SEPTEMBER</u>	<u>TOPIC(S)</u>	<u>CFC LEAD</u>	<u>DISCUSSION LEADERS</u>
Friday		16	CFC KICK OFF - ORIENTATION		Laurie Asche Jen Forgy
Friday		23	CFC KICK OFF CITY LEADERS		Mayor Tim Griffin Russ Hawes, CAO
Friday		30	Fire	Larry Watson/ Tom Feiner	Jim Silvernail
		<u>OCTOBER</u>			
Friday		7	Sanitation	Doug Coombs/ Hunter Martiniere	Bill Bensing
Friday		14	Recreation/ Performing Arts Center	Brian Gill / Matt Kersting	Kyle Henke
Friday		21	CFC Memorandum Finalization For Section 1	All CFC	Hunter Martiniere
	<u>SECTION 2</u>				
Friday		28	Water	Randy Moore / Brian Gill	Bill Bensing
		<u>NOVEMBER</u>			
Friday		4	Police	Doug Coombs / Matt Kersting	Brian Murphy
Friday		11	Electric	Hunter Martiniere/Larry Watson	Mark Petty
Friday		18	CFC Memorandum Finalization For Section 2	All CFC	Hunter Martiniere
Thursday		24	THANKSGIVING HOLIDAY		
Friday		25	NO MEETING		
	<u>SECTION 3</u>				
		<u>DECEMBER</u>			
Friday		2	Engineering/Streets	Randy Moore / Tom Feiner	Bill Bensing
Friday		9	Comp Planning Workers Comp Medical Claims	Doug Coombs / Brian Gill	David Weidler
Friday		16	CAO Budget Priorities		Russ Hawes
Friday		23	CHRISTMAS HOLIDAY		
Friday		30	NEW YEAR'S HOLIDAY		
		<u>JANUARY</u>			
Friday		6	CFC Memorandum Finalization For Section 3	All CFC	Hunter Martiniere
Friday		13	Optional Session if needed	All CFC	Hunter Martiniere
Thursday		TBD	CFC TO COUNCIL WORK SESSION (tentative)	Hunter Martiniere	Hunter Martiniere

CITIZENS FINANCE COMMITTEE RECOMMENDATION MEMORANDUM
FISCAL YEAR 2023 BUDGET CYCLE
CITY COUNCIL WORK SESSION
JANUARY 20, 2022

INTRODUCTION

The Citizens Finance Committee (“CFC”) has been meeting weekly since September to review departments’ proposed FY23 budgets as well as major fund balances and overall City sources of revenues. Due to the pandemic, we began our meetings via Zoom, but starting in November, live meetings resumed.

The CFC met with the following departments this fall: Sanitation, Procurement/Facilities, Recreation, Planning & Development Services, Fire, Water, Police, Engineering/Streets, Electric, and Administration (including Workers Compensation, Human Resources, and Employment Benefits). The CFC last met with Procurement/Facilities in 2018 and decided to add that department again for 2021, particularly given the change in leadership occurring this year for that department. This is the first year that Planning & Development separated from Streets/Engineering, also adding new leadership for that department. Thus, Planning & Development was added for review as well.

While this year our approach generally was like that used in prior years, we continued to keep in mind that City operations still are operating under the uncertainty of pandemic conditions. The unprecedented COVID-19 pandemic became widespread in March 2020 just before the beginning of FY21, immediately following City approval of the FY21 budget. The City was faced with COVID-19 economic uncertainties from business shutdowns to control spread of the virus. The City immediately pulled together department leadership to determine critical services and identify expense savings and capital expenditure deferrals while maintaining a safe work environment. Thus, the City immediately executed departmental budgeted expense reductions, including furloughs and hiring freezes, and identified numerous capital expenditures that could be delayed into the next fiscal year until the City could better understand revenue impact from COVID-19.

The FY22 budget also was conservative but began to assume a return to a more “normal” environment with anticipated improvement in the economy and public health. The City continued a disciplined approach to protecting financial viability as revenues began to stabilize and as federal support monies were received. The CFC commends the City on its approach during FY21 and FY22 in responding to the pandemic. Meetings with department heads revealed multiple examples of the use of pandemic conditions as an opportunity to rethink and reimagine City organization, expenses, and capital plans.

For FY23, normalization continues, although because pandemic uncertainty still looms, the City continues to adopt a conservative approach in estimating revenues and expenses for that fiscal year. There is room for cautious optimism though as revenues reported through the second quarter of FY22 generally are rebounding, and the receipt of federal funds based on losses from

the pandemic will bolster future expenditures, such as the delayed enterprise resource program (“ERP”) system.

Several initiatives have been added that impact the FY23 budget. One major new project in FY23 is the adoption of the new ERP system. The adoption of the ERP system, recommended by the CFC in prior years, will commence in FY22 and continue through FY23. This system is expected to generate or expedite savings from operational efficiencies in a timely fashion, provide data for rate/billing flexibility, and automate performance-based budgeting. Funding for this system is pursuant to the American Relief Plan Act (“ARPA”). The ERP system should allow for additional future projects in some City departments, such as “time of use” rates for Electric, dynamic pricing in Recreation, and GPS for Fire, which should favorably impact the citizens. In addition, in adopting the new ERP system, the CFC recommends that a priority be placed on utilizing the system to maximize opportunities for more comprehensive asset and capital replacement tracking.

In addition to the adoption of the ERP system, there are various additional initiatives proposed for FY23. The City continues to increase its green fleet pursuant to a pillar of its 5-year strategic plan, which focuses on environmental sustainability. The Kirkwood Performing Arts Center (“KPAC”) became operational in FY22 and will continue to expand operations in FY23. It also is anticipated that renovations to the train station, refreshment of the Community Center, and continued facilities-related adjustments at the KPAC will commence or continue during FY23. Conversion to the LAGERS pension for civilian employees also is being explored. As you will see in individual department discussions below, the CFC generally supports exploring the potential investment in these initiatives because the revenue picture, including receipt of federal funding, has improved.

As noted last year, the CFC is concerned about the City’s aging infrastructure. Most notable are the streets, which the citizens continue to rank as their number one concern. The City is addressing the streets over time and has begun the second five-year plan to improve conditions. A proposed ballot measure for a Transportation Development District (“TDD”) failed to pass, which would have had a significant, positive impact on street repair and replacement in Kirkwood. The FY23 capital budget anticipates that repairing and replacing streets will utilize 80% of the annual allocation for capital and even that is inadequate. The City actively and successfully pursues grants for street repair and replacement, although these are limited by their nature and cannot, due to their terms and requirements, meet the City’s overall needs in this area. Innovative financing measures likely will need to be pursued in the future, which could include another, possibly scaled-down, TDD in future years.

While streets are the biggest concern, aging or inadequate infrastructure within other areas of the City also are concerning. Capital improvements no longer are subject to deferral in the FY23 budget. With so much capital dedicated to streets, this diminishes the amount available for other areas. Ongoing needs for capital improvement in areas outside of streets include the following: distribution system mains, water tanks, the aquatic center, and vehicle purchases (for example, for Sanitation, the Fire Department, and the new electric fleet).

The dividends from Electric, Water and Sanitation pay for a large portion of capital needs and should continue. Additional revenue sources for capital may need to be contemplated, including revenue increases where appropriate related to the Recreation and Fire Departments. Throughout this document, the CFC has included other recommendations regarding potential increased revenue opportunities.

Due to COVID-19, the City instituted a hiring freeze during FY21 and took the opportunity to explore reorganization of some employee structures to increase efficiency and financial impact to the City. The CFC commends the City on its approach to personnel during the pandemic. In FY22, as noted above, Planning & Development Services officially was separated from Streets/Engineering. A new Department head was named and an Assistant Planner position was filled. As the KPAC became more fully operational in FY22, some personnel adjustments were made and continue to be assessed as operational needs become clearer.

Overall, the City's strategic plan does not involve substantial increases in personnel as the City continues to look for opportunities to utilize employees efficiently and to structure departments in the most effective manner. During our meetings, it was relayed that a few of the more senior department heads are planning retirement either during FY23 or within the next few years. Strong succession planning is critical to mitigate risk of knowledge transfer when senior leaders leave the City. As the City begins succession and transition for replacement of these key leaders, the CFC stands ready to meet with them during onboarding and beyond to share our work, our charter, and our history as well as our ongoing relationship with the City.

The CFC extends our sincere thanks to department heads and staff who participated in the FY23 budget process. We appreciate their flexibility in meeting on Zoom or socially distanced and masked at a large conference table. Each department head is dedicated and has deep knowledge and a sense of ownership of her/his area. We especially want to thank Jen Forgy and Sandy Stephens of the City's Finance Department. Their unparalleled deep knowledge of City finances and departments and relationships with department heads and their staff were very helpful to the CFC as we went through the budget process.

REVENUE AND FUND BALANCES

Observation: General Fund Revenue Risk. As the COVID-19 pandemic enters its third year, there continues to be uncertainty surrounding municipal revenues that rely heavily on sales and use tax revenues. City tax receipts have rebounded in FY21 and FY22 and continue to show positive increases. The City continues to carefully monitor tax receipts from various sources, however, and is taking a conservative approach to budgeting for tax receipts in FY23 as a new normal emerges.

The Electric, Water and Sanitation Departments generate approximately half of total City revenues, and approximately \$1.6 million is budgeted to transfer to the General Fund in FY23 as a dividend from the Electric Department.

In FY21, \$25.7 million governmental activity revenue sources, including transfers from other funds, flowed through the General Fund. The City's General Fund revenue came from various sources, including tax revenue (66.48%), charges for services (7.24%), and licenses, permits, fines and fees (7.23%). Intergovernmental revenues supplied 10.42% of General Fund revenues, which included a one-time \$1.9 million payment pursuant to the CARES Act. These percentages do not represent the norm as charges for services were significantly decreased and intergovernmental revenues were increased due to federal funds receipt.

The City is cautiously optimistic about revenues going into FY23, although given the continuing uncertainty inherent in pandemic conditions, including potential lockdowns and increased inflation possibilities, revenue sources continually should be assessed for adequacy. Property taxes have been stable over the course of the pandemic. Sales and use tax collections increased in FY21 and exceed pre-pandemic levels in the first half of FY22. This increase in sales and use tax can be traced to the City's diversified tax base and possibly some freeing up of pent-up demand due to the pandemic. It cannot necessarily be expected to continue at the same rate of growth in future years, however. Service fees, specifically for ambulance and recreation, have rebounded in FY22 after dropping significantly in FY21.

The City continues to experience significant revenue declines from existing cable franchise fees and reduced telecommunication taxes, making these income streams unreliable for the future. For FY23, these revenue sources are budgeted at \$765,000, a decrease of \$145,000 (16%). It is likely that in future fiscal years, cable franchise fees will be reduced significantly due to recent state legislation and that telecommunications tax receipts may decrease to zero with the move to streaming and decline in telephone land lines.

Although there has been slow growth in use tax receipts over the last three years due to increased online purchasing by citizens, the City also arguably has missed out on increased revenues currently not authorized for collection by the State of Missouri. Recent legislative changes at the state level should allow for increased use tax collection in future years. It currently is unclear, however, what other financial impacts this new legislation will have on the City, some of which may not be beneficial, such as a likely reduction in cable franchise fees discussed above, which could offset any increase.

Newer revenue sources to fund Fire and Police activities from the Fire Prevention Sales Tax (1/4 cent from FY16) and County Public Safety Prop P (1/2 cent from FY18) generated approximately \$2.7 million in FY21. The FY23 budget for these revenue sources is in line with FY21 collections.

- 1. Recommendation.** The CFC supports continued monitoring of COVID-19's impact on traditional City revenue sources and related impact to the General Fund cash reserves. Given the apparent stabilization of the pandemic, the CFC supports the return to normalized budget procedures for FY23 within an overall conservative framework given looming potential uncertainties. The CFC also supports continuing the dividend distributions from the enterprise operations to the General Fund and Capital Improvement Fund provided the enterprise cash fund balances do not fall below FY21 cash fund balance levels.

The City carefully reviews current and potential revenue sources on a daily basis. As proven at the onset of the COVID pandemic, management has demonstrated the ability to react as needed to the dramatic changes in the economy. The City's strict adherence to the General Fund fund balance policy allowed the City to provide the same level of services through Fiscal Year 2021. In Fiscal Year 2022, the City has continued to monitor this and is prepared to make necessary adjustments as required for both the current fiscal year and next fiscal year.

- 2. Recommendation.** The CFC supports continued monitoring of risks associated with state legislative actions regarding the Missouri Utility Gross Receipts Tax, telecommunications revenues, cable franchise fees, internet-related taxes, and other possible revenue sources. Given uncertainties from state legislative action, conservative forecasting in connection with various revenue streams seems warranted.

The City participates in statewide legislative conferences and actively engages with Missouri Municipal League on these issues. The City is also actively pursuing resolution to the declining telecommunication revenue through class action suits; however, the legal process is slow.

Observation: Service Charges and Licenses, Permits, Fines and Fees. Excluding charges for electric, water and sanitation, this category represented 14.5% of overall FY21 revenues primarily for GEMT (ambulance) fees, recreation fees, business licenses, and building permits. The pandemic impacted these revenue streams, with the most significant impact on the KPAC and Community Center programs due to capacity and social distancing requirements. Despite no reduction in EMS calls, transport to hospitals significantly declined due to COVID-19, resulting in reduced ambulance revenue for the Fire Department. With the lifting of capacity and social distancing requirements, along with the introduction of a vaccine protocol for COVID-19, as of the second quarter FY22, there has been a major increase in the collection of these charges and fees, which are normalizing. There is cautious optimism that these fees will return to a normal collection pattern in FY23. Thus, charges for services overall are budgeted to reflect this normalized situation.

- 1. Recommendation.** The CFC supports a review of our current service fee levels for any opportunity for increased fees provided the fees are competitive with like services in our area, particularly in light of ongoing inflation trends. Opportunities may exist with non-transport ambulance activities, dynamic pricing ice rink fees, KPAC non-ticket opportunities, etc.

The City carefully monitors and analyzes the fees that are charged for services using competitors and comparators. As stated above, the City carefully reviews current and potential revenue sources.

Observation: Federal COVID-19 Funds. In FY21, the City received \$1.9 million pursuant to the CARES Act. These funds supported Fire Department salaries. Minor supplemental federal funding also was received for pandemic-related supplies. In September 2021, the City received the first tranche of federal funds pursuant to the American Relief Plan Act ("ARPA") in the

amount of approximately \$2.8 million. The City will receive the second tranche in FY23. The FY23 budget includes \$3,019,051 requested for a new City-wide enterprise resource program (“ERP”) software system, improvements related to dispatch services, and other projects to be determined.

1. **Recommendation.** The CFC supports the City’s utilization of these funds for the ERP and for other authorized purposes. The City needs to be mindful of the one-time nature of these funds and the need to budget for ongoing associated costs.

Management concurs. The U.S. Treasury on January 27, 2022 released the Final Rule for the American Rescue Plan Act (ARPA) effective April 1, 2022. City management is reviewing the Final Rule to ensure the City is expending the funds in accordance with the law. All planned uses of the ARPA funds will be for eligible projects/expenditures.

Observation: Grants. The City continues to do a great job securing infrastructure and public safety grants. Federal and State grants typically cover 80% of major infrastructure improvement projects. It should be noted that grants in almost all instances require the City to contribute matching funds and are limited in how funds can be used. Current fiscal year grant activity includes projects listed at Appendix I attached to this report. For FY23, the Grant’s Trail project commences with a five-year time frame with a potential \$2 million match requirement. The budget reflects a decrease in the amount budgeted for KPAC sponsorships/grants. The upcoming train station project will be funded in part by a grant, and the expectation is that matching City funds will be supplied by donations in large part. The Aquatic Center has applied and received grants every two years from the Park Metropolitan Commission for pool improvements.

1. **Recommendation.** The CFC supports the City’s continued monitoring of all available grants to share in the costs of infrastructure projects and the support of public safety, recognizing the financial and structural limitations involved with such grants. With continued demonstrated operational success, the CFC is hopeful that grants in connection with KPAC activity also could be successfully sought.

Management concurs and continually monitors the availability of grants that will provide the residents of Kirkwood with the best value.

2. **Recommendation.** The CFC recommends closely monitoring grant cash outflows versus inflows and impacts on Cash Fund Balances for each fiscal year.

Management concurs and continually monitors the cash flows and cash balances.

Observation: Expanding City Service to Other Municipalities. The City has expanded our services for a fee to other municipalities for police and fire protection, dispatch services, fleet services, administration/finance services and recreation facilities. With the addition of Glendale for police dispatch and EMS services and expanded or added dispatch services for Des Peres and Warson Woods, the City is gaining economies of scale.

- 1. Recommendation.** The CFC recommends continuing the initiative of exploring long-term contracts with surrounding communities by adding new contracts for existing intergovernmental services like dispatch where capacity to add makes operational sense considering available resources. Consider whether other City services could be shared with other municipalities, for example, procurement services. It is recommended that a guiding principle be that such contracts reflect the value of services provided, including capital expenditures required to support such services, while maintaining the same or better service levels for the citizens of Kirkwood.

The City is continually analyzing ways to partner with other municipalities to provide shared services, which allows the City to take advantage of economies of scale. By utilizing economies of scale, the citizens of Kirkwood receive the same or better service levels. This is the same principle that the City currently utilizes among our three utilities. We maintain one customer accounting department that services all three utilities at 1/3rd of the cost to each utility.

Observation: Fund Balances. Fund balances were established to mitigate future risk to the City, augmenting the City's ability to maintain a strong bond rating with the rating agencies to reduce interest costs on debt issued. The City's enterprise operations (Electric, Water and Sanitation) also contribute to maintaining a strong bond rating.

The City's quick response to pandemic uncertainty with prudent spending and delayed capital expenditures in the near term while providing essential City services, along with the receipt of federal CARES Act and ARPA funds, generally preserved existing fund balances during FY21. The General Fund is the largest City fund second to the enterprise Electric Fund. At FY21, the General Fund balance totaled 37% of General Fund annual expenditures, within the guidelines of 30-50% of annual operation expenditures. As of the first two quarters of FY22, the General Fund balance is 36%, with the unrestricted cash balance at 44%, although that includes recently received ARPA funds that are identified for the ERP system, improvements related to dispatch services, and other projects to be determined. Even with additional federal fund receipt and with COVID-19 impacts, the General Fund balance remains static compared to pre-COVID-19 levels.

The Capital Fund decreased substantially in FY21, but that was a temporary dip due to a need to pay an upfront grant matching contribution for the Manchester joint-MoDOT project. As of the second quarter FY22, this Fund has increased as tax receipts, Enterprise Fund transfers, and grant funding amounts have been received. The Parks Capital Improvement Fund remains healthy based on the CFC target, although the fund includes remaining bond proceeds from the 2018 KPAC bond issuance, and it is anticipated this fund will decrease by \$4.9 million due to Community Center refresh.

The Fund Balance of the Police and Fire Pension Plan continues to decline as expenditures exceed the property taxes collected for the Fund. Amounts not covered by the property tax collections have been supplemented annually by the General Fund from the Fire Prevention Sales Tax and County Public Safety Prop P Tax. The property tax for the Police & Fire Property Tax

Pension Fund has held at the current rate since 1996. As of the second quarter of FY22, this Fund Balance had decreased approximately 83% from FY21 year end from \$709,702 to \$123,417. During the third quarter of FY22, additional tax receipts will be added to the Police and Fire Pension Plan Fund, along with a transfer of \$236,825 made out of the General Fund from Prop P funds.

1. **Recommendation.** Particularly in light of the continued uncertainty due to the pandemic, the CFC supports continued close monitoring of all fund balances with prudent revenue and expense protocols to mitigate any existing fund balance declines that may impact the City's existing bond rating and interest expense on outstanding bonds.

Management concurs that maintaining fund balance levels within the guidelines set in the Fund Balance Policy is beneficial. Please note that the cash balance level in the General Fund as of February 10, 2022 is \$15,234,000 which is 53% of FY2022 budgeted expenditures. As previously stated, the City carefully reviews current and potential revenue sources on a daily basis.

2. **Recommendation.** The CFC should commence a full review of CFC Fund/Cash Balance target recommendations going forward to inform future budget decisions.

Management supports the CFC forming a sub-committee for the purpose of conducting a full review of the current "CFC Fund/Cash Balance" target recommendations. The last CFC review was conducted approximately 10 years ago.

3. **Recommendation.** The CFC supports the City's exploration of additional revenue resources to support the Police and Fire Pension Fund and ensure all liabilities can be satisfied going forward, without a continuing impact on the General Fund. Such an additional revenue source could include an addition to property tax that would need to be approved by voters, which would increase the stability of the Fund.

Management concurs that monitoring the P & F Pension Fund closely, and exploring additional revenue resources, such as adjustment to the property tax, to minimize impact on the General Fund is prudent.

KIRKWOOD PUBLIC SERVICES

ENGINEERING/STREETS

Observations. The condition of streets continues to be a high priority for citizens. The current methodology for street replacement and maintenance has made progress and is in the first year of its second 5-year plan. Added funds are needed to expedite street replacement and maintenance as the current \$1.8 million/year spending is not adequate. The City continues to benefit from federal and state grants for major infrastructure projects, which include street improvements, as stated in the revenue discussion in this document.

The City needs a new stream of cash flow for street improvements. We cannot continue to rely solely on the annual transfers funded by the Electric, Water and Sanitation Departments. Below are two potential options for the City to consider, including general obligation debt and the creation of a Transportation Development District (“TDD”). There is a lot of work that goes into both options, and both would require voter approval.

The City attempted to pass a 1% sales tax TDD in November 2021, and the vote was unsuccessful.

- 1. Recommendation.** The CFC supports another TDD ballot item in 2023 for a vote by the citizens of Kirkwood. This option is not possible until 2023 per Missouri statute. A TDD does not impose a direct tax on Kirkwood homeowners but still requires voter approval. The TDD may impose a sales tax in increments of 1/8 of 1% up to a maximum of 1% on all retail sales made within the TDD. We recommend the new TDD could consider an increase less than 1%.

Management concurs with this recommendation.

- 2. Recommendation.** The CFC also supports the consideration of the issuance of General Obligation debt for the amount needed to repair the streets. This would be a large debt issuance of potentially around \$20-\$40 million. But this has some drawbacks. General Obligation debt requires voter approval because the principal and interest on the bonds is paid back by tax revenue pledged by the City, and pledged revenue could potentially come from a property tax increase.

Management concurs with this recommendation.

PLANNING & DEVELOPMENT SERVICES

Observations. In FY22, the Planning & Development Services Department gained new leadership and added a new planner position, reflecting an increased focus on the planning function for the City. The transition of the Building Division from Public Services to Planning & Development now is complete. An increase in the Personnel Services budget for FY22 reflected the transition of the Building Division employees to Planning & Development Services, as well as the addition of a new planner position. In FY23, the Personnel Services budget stabilizes with a modest increase only. Planning & Development Services also has contracted for an Attainable Housing Study, which causes a 79% increase for Contractual Services for FY23.

The ERP rollout is expected to have a significant impact on Planning & Development Services, presenting substantial opportunities to streamline processes but also likely entailing some logistical challenges. In connection with the ERP rollout, the FY23 budget includes the purchase of four iPads for building inspector use. Planning & Development Services also joins the City’s move toward electric vehicles and will be adding a new electric vehicle to accommodate its expanded operations in FY23.

The Building Division generally has revenue exceeding costs on an annual basis, with a cost recovery rate for FY21 of about 121%. The cost recovery rate is anticipated to decrease with the addition of the Building Division to the Planning & Development Services Department. Fees charged are at market rates.

A judicious approach to repairs has leveled Sewer Lateral annual costs, resulting in an increased Sewer Lateral Fund Balance in recent years.

- 1. Recommendation.** As noted, it is likely the revenue/cost recovery rate will decline now that the Building Division has been added to the Planning and Development Department. While current fee structures do not exceed market rates, with the addition of the Building Division, the CFC supports continued monitoring of the recovery rate, specifically to ensure that fee structures are reasonable, even considering market prescriptions.

Management concurs. The Planning & Development Services Department will continue to monitor the cost recovery rate.

- 2. Recommendation.** As the ERP system is implemented, the CFC recommends the assessment of efficiencies gained and review for potential shrinkage that may be feasible in other areas of the budget, for instance supplies or personnel.

Management concurs. The Planning & Development Services Department will assess resources within the department after implementation to ensure that resources are used efficiently.

- 3. Recommendation.** The judicious approach to repairs seems like a workable and commendable approach to administering the Sewer Lateral Fund. The CFC supports the continued monitoring of anticipated future needs and the assessment of whether adjustments to the amount currently charged citizens should be increased/decreased accordingly to maintain the proper balance in the Sewer Lateral Fund.

Management concurs. The Planning & Development Services Department will continue to monitor the fund balance of the sewer lateral program to determine if programmatic changes need to be made.

WATER

Observation: Water Main Replacement and Financial Constraints. Several years ago, the City established a goal to replace 1% of water mains annually, which is 7,128 lineal feet of main. The City came close to achieving this goal in FY18 and FY19 (.85% and .89% respectively), but since then the actual and budgeted replacements have lagged the goal by a greater amount. Except for FY21, the height of COVID-19, replacements have exceeded or are budgeted to exceed the industry average of .50%

The pace of water main replacement is a budget issue. With the current budget parameter of 3% annual increases in rates and the transfer of \$710,000 to the capital budget for streets, the

Water Department cannot keep up with the goal of replacing 1% of water mains while also supporting the rest of the capital budget. The department's net asset position continues to increase with the expenditures for capital assets, but the cash balance is declining as the purchases exceed revenues. The cash balance was \$6.9 million at the end of FY18 and \$5.4 million in FY21. It is expected to decline approximately \$450,000 this year and again in FY23.

1. **Recommendation.** The CFC recognizes that it has been a goal of the City to keep rates at or below those charged by Missouri American Water. However, given the continuing decline in the department's cash balance, the City needs to consider increasing water rates by more than the planned 3% annual increase to continue to fund department operations, much needed water main replacements, other capital items, and the transfer for streets. Alternatively, reducing or eliminating the annual transfer for streets would also act to mitigate the cash depletion to some extent and reduce any rate increase.

In FY23, Water will prepare rate increase scenarios prior to the FY24 budget. These scenarios will forecast rate adjustments that will balance the FY24 budget, adjustments needed to increase water main replacement, and a scenario that involves lessening the annual transfer of the \$710,000 to street capital.

2. **Recommendation.** The CFC recommends that a complete distribution system condition assessment be considered to allow prioritization of the limited capital funds for main replacement. Knowing which mains are most critical will maximize the capital expenditure and lower operational costs by minimizing main break repair costs.

Water currently utilizes a software known as InfoMaster that assistx in the selection of water main replacement based on critical analysis of the distribution system. In addition, Water recently received MoDNR approval as an Owner Supervised Program. During this process our consultant evaluated the distribution system and prepared a five-year water main replacement schedule. A system condition assessment would further assist the City in prioritizing water main replacement selection.

Observation: Unaccounted Water. Unaccounted water, including main breaks, has averaged 22-23% over the past five years. While the annual cost to the City of lost water (approximately \$270,000) is less than the cost of finding and repairing leaks, the industry average and the Department of Natural Resources recommendation is 10% for unaccounted water.

Unaccounted water has two components-apparent loss and real loss. Apparent loss is from issues with billing, accounting, etc., and real loss is from main breaks, flushing and leaks. Currently, the City does not know how much of the unaccounted water is attributable to each of the two components. The Water Department intends to conduct an AWWA water audit next year, which should allow for a more accurate understanding of the cause of the unaccounted water.

1. **Recommendation.** The CFC commends the department for initiating an audit to identify apparent versus real losses. The audit also should assist in determining the causes of

apparent losses so that the City can address accounting processes or practices to reduce these losses. Identifying actual losses will inform the main replacement prioritization as well. Over time, the ongoing repair and replacement of water mains should reduce the actual losses.

Management concurs with this recommendation and has requested funds in the FY23 budget to perform a water audit in accordance with the latest version of the AWWA Manual M36.

Observation: Water Tanks and Towers. The City's water tanks and towers currently are on a 15-year maintenance schedule. In approximately 3 years the tanks will likely start to need painting and other maintenance work to bring them up to industry standards. This will be an expense in the budget in just a few years.

- 1. Recommendation.** The CFC recommends that the department perform condition assessments of all the tanks now and begin to plan for a regular cycle of painting, repair and maintenance over the foreseeable future. Newer tank coating technologies now offer extended service life of 25+ years, which will significantly lower life cycle costs over our current 15-year cycle.

Management concurs with this recommendation and will plan on placing this assessment in the FY24 budget.

SANITATION

Observation: Rates. The Kirkwood Community Survey for 2021 showed citizen level of satisfaction at 86% for solid waste operations. In FY21, in response to a steep increase in the cost of recycling due to the global market collapse of the recycling market and the need for additional sanitation trucks, the Kirkwood City Council adopted an approximate 30% rate increase plus future annual CPI adjustment. The rate increase commenced October 1, 2020, including increased fees for curbside service, yard-waste bags, and special pick-ups. Also added were two free, seasonal bulk pick-up days annually. With this rate increase, the financial position of the Sanitation Department now has stabilized. Due to COVID-19, the purchase of new sanitation trucks was delayed; however, these purchases are budgeted for FY22 and thereafter on an annual basis. There has been a turn-around in the recycling market, largely due to the increased demand for cardboard, which has caused a decrease in recycling processing costs. With improved financial stability, the Sanitation Department recommenced its annual transfer of \$200,000 to the General fund in FY22, and it is proposed for FY23 that the Sanitation Department will continue to make this transfer. The Sanitation Department also has determined not to seek an annual adjustment to the rates for this year.

Notably, the current contract for landfill waste collection expires in 2024. The contract includes the potential for two five-year renewals, thus extending the contract to 2034. For FY23, the rate paid for landfill waste collection will be \$39.23/ton, with annual adjustments of 2.5-3% anticipated in future years. This rate generally is favorable compared to market rates.

The Sanitation Department also has continued to emphasize education of citizens, with increased online interactive presence. This increased educational emphasis appears to have resulted in improved quality and reduced volume of recycled materials, thus reducing costs. Educational efforts and resultant cost-savings are expected to continue in the future.

1. **Recommendation.** The CFC recommends monitoring cost creep and seeking to minimize the need for future rate increases, including avoiding annual CPI adjustments if possible. Continue to assess the impact of the annual transfer on the need to increase rates.

Management concurs with this recommendation and will continue to monitor operational cost, including transfers.

2. **Recommendation.** The CFC supports a continued engagement in robust educational efforts, ensuring citizens understand the cost impacts of their recycling choices. Continue to assess and quantify the impact of current educational efforts, the goal of which is to improve the quality of materials being recycled. Sanitation also should continue to seek grants in this area as available and should consider the potential adoption of youth programs/partnerships with schools to further the education goal.

Management concurs with this recommendation. In the FY23 budget year Sanitation will be kicking a new program to be known as “Certified Kirkwood Recycler”. This educational program will incentivize residents to utilize online education and increase use of our sanitation app to schedule Special Pickups and Bulky Pickups.

Observation: Operational Efficiencies. Sanitation continues to seek increased operational efficiencies. The adoption of the rolling cart system was anticipated to demonstrably reduce capital expenditures, labor costs, and workers compensation claims. To date, labor costs have been reduced, with the elimination of one full-time position, and it appears the severity of workers compensation incidents are decreasing. Capital needs, including truck replacement, persist. Another capital investment to increase efficiency, the use of GPS and route optimization, initially delayed due to COVID-19, is anticipated to be brought online this year.

1. **Recommendation.** The CFC recommends continued monitoring and quantifying of anticipated efficiencies from the adoption of the new rolling cart system.

The initial goals of automating solid waste collection were to reduce staffing by one employee, eliminate one sanitation truck, and reduce injuries due to manual collection. To date, one full-time position has been eliminated and we have seen a reduction in injuries associated with manual collections. The elimination of a truck has not come to fruition, and it is likely that this will not occur solely by the elimination on manual collection.

2. **Recommendation.** The CFC supports continued work toward the goal of route optimization, including the possible adoption of a GPS routing system. Once GPS is

adopted this year, assess efficiencies gained in comparison to the added costs of establishing and operating the system to ensure anticipated outcomes are achieved.

Management concurs with this recommendation. Sanitation will be tracking fuel usage during FY23 and compare FY23 usage with historical data.

RECREATION

The Recreation Department offers many of the primary gathering locations and activities for Kirkwood residents. However, the COVID-19 pandemic and many of the regulatory restrictions on group-size and indoor gatherings that accompanied the pandemic continue to prolong a return to normalcy within the Department's revenues. These factors are beyond the control of the Department, which continues to operate efficiently and innovatively, but serve as the basis for the following recommendations.

Observation: Summary Facility Survey. The Recreation Department is responsible for maintaining several facilities throughout the City, many of which are connected or share a common entry or parking area. Managing capital projects for these different locations requires detailed and nuanced planning to assure efficient allocation of the capital among the different facilities, all of which have different maintenance schedules, revenues streams, and seasonal use. Previous surveys were performed to create a capital plan for individual facilities (*e.g.* Community Center), but there has not been a summary survey that collectively reviews the maintenance and capital expenses across all facilities and creates a comprehensive capital plan.

1. **Recommendation.** The CFC recommends conducting a condition assessment of all recreation facilities. This would aid in the efficient allocation of capital among the different facilities and their seasonal usage.

Management concurs with this recommendation and will plan accordingly for facilities that require immediate attention. Funding for facility assessment reports will require strategic placement in the capital budget as well. The remaining facility condition assessments will be added as funds become available.

2. **Recommendation.** The CFC recommends implementing a long-term capital plan that encompasses all recreation facilities, collectively, based on the findings from the condition assessment and enhanced information produced by the new ERP system.

Management concurs with this recommendation. When a completed condition assessment becomes available for each individual facility and the ERP system is in place, an effort to organize a thoughtful plan will be entered and followed as funds are available.

3. **Recommendation.** The CFC recommends a review of the proposed \$4.9 million update to the Community Center as an option for funding certain capital projects currently listed in the 5-year capital plan (*e.g.* HVAC systems).

Management concurs with the recommendation and has already moved forward with a condition assessment of the community center. It will include systems report related to exterior envelope, HVAC, plumbing, electrical, fire and security. Any items currently on the capital repair list that can be included in the update will be removed from the capital improvement plan. (e.g. Waterproofing exterior wall of theater to limit interior flooding issues.)

Observation: Aquatic Center. The Aquatic Center serves as a significant revenue source for the Recreation Department, but the routine capital expenditures required to maintain the Aquatic Center continue to represent a majority share of the Department's planned capital budget. Although efficient management of these capital expenses has alleviated some of the impact to the Park Capital Improvement Fund over the years, future maintenance of the 20-year-old facility, or any modernizations made to the infrastructure, may negatively impact the Park's Capital Fund Balance. To reduce the likelihood of this occurring, the CFC recommends the following:

- 1. Recommendation.** The CFC supports the Recreation Department's continued use of grants from the St. Louis County Municipal Parks & Recreation for the pool's infrastructure improvements.

Utilizing St. Louis County Parks & Recreation grant for infrastructure improvements for the aquatic center will continue. Timeframe will be adjusted based on other projects in the Parks and Recreation system that may take priority.

- 2. Recommendation.** The CFC encourages innovative plans to increase admissions and memberships at the Aquatic Center via new membership tiers or other specialized offerings.

An increase in daily fees occurred in 2020 in response to stalled demand, in an attempt drive demand for membership sales. Even after strong revenue during the summer of 2021, Resident Memberships are not significantly higher than previous years. Resident support of the Aquatic Center is not strong enough to support the entire operation. Non-resident support has increased as the Aquatic Advisory Council continues to loosen restrictions on non-residents. Staff has most recently garnered council approval to increase non-resident and guest rates for the summer 2022 season in order to capitalize on the non-resident and non-pass-holder interest. This allows for resident membership rates to stay at current values without risking further loss of revenue from higher resident prices.

- 3. Recommendation.** The CFC recommends a review of the contractual relationship between the cities of Glendale and Oakland for access to the Aquatic Center. Although these municipalities pay an annual fee to allow their residents to access the Aquatic Center, the current fees collected represent a small portion of the operating expense of the Aquatic Center and do not contribute to the on-going capital expense required to maintain

the infrastructure. As the facility continues to age, and maintenance or improvements become inevitable, a reallocation of the capital expenses among the different municipalities should be thoroughly explored, if possible.

Management concurs that this agreement needs a closer examination, however, contrary to the concern above, capital costs are included when calculating the yearly contribution from Glendale and Oakland. We will continue to adjust this agreement as future developments take place from one year to the next.

Observation: Performing Arts Center. The Kirkwood Performing Art Center (“KPAC”) is now open and operating at maximum capacity. However, COVID-19 restrictions on indoor gatherings remained in place throughout Q1 of FY22, which affected a clear view of the KPAC’s full year revenue potential. These disruptions will likely result in an operational loss at the KPAC for the current fiscal year. When combined with the operational loss within other areas of the Recreation Department, the Parks Capital Fund balance, which is used to cover these deficits, as well as current and future capital projects, will likely dip below \$ 2 million this year. Assuming the Recreation Department continues to experience similar revenue challenges surrounding program participation due to COVID-19 in FY23, and/or if an unplanned capital expense is realized, then the Parks Capital Fund balance may continue to see principal erosion. This trend could be further perpetuated by a period of challenging economic conditions, resulting in less sales tax replenishing the fund balance. Such a result would restrict severely future capital projects at the Aquatic Center, Ice Rink, and Community Centers, all of which are primary revenue sources for the Department and utilize the Park Capital fund balance for capital expenses.

1. **Recommendation.** The CFC continues to encourage exploration of partnerships and collaborations with public and private organizations, as well as surrounding communities, to develop different revenue streams at the KPAC. The CFC reiterates its support for the City’s plan for the KPAC to be self-sustaining with the first two *full* years of its operation (FY24).

KPAC staff will continue to explore any and all partnerships for expanded rental opportunities and future revenue enhancement. KPAC leadership will also seek to reduce sustained costs vs. initial startup spending. Full-time personnel were added in FY22 to maximize operational efficiency and to seek enhance operational revenue.

2. **Recommendation.** The CFC recommends closely monitoring the Parks Capital Fund balance, along with projected revenue and expenses for the Recreation Department, throughout the fiscal year. The implementation of a summary survey may aid in efficiently planning capital expenses and provide clarity on the health of the Parks Capital Fund balance going forward.

Management concurs with this recommendation and is prepared to adjust capital projects by priority level in order to maintain healthy fund balances in both Parks and Recreation.

ELECTRIC DEPARTMENT

OBSERVATION: Infrastructure Modernization & Capital Investment. The Electric Department has invested heavily in modernizing projects to upgrade circuits and substations to improve automation, reduce line loss, and improve efficiency of delivering consistent electric services to our citizens. The Electric Department has spent over \$11 million to upgrade the Alfred, Leffingwell, Essex and Van Buren substations including circuits. COVID-19 impacted the completion of projects planned in the current fiscal year including the last 11 circuits and LED street lighting that were deferred into FY23. Currently the new proposed budget reflects a return to pre-COVID-19 resource levels and resumption of pre-COVID-19 capital projects. With recent power outages, it is critical to invest capital in redundancy/backup systems and automated outage tracking for resident communications. Efficiency in the distribution system is anticipated to save \$600,000/year from lower energy loss, while transfer over to LED street lighting should save \$100,000/year.

Historically all capital investments were funded out of cash generated from revenues. To expedite modernization of the remaining circuits and upgrade of the Sugar Creek substation, the decision was made to issue a \$15.3 million, approximately 3.14%, 20-year bond with a planned issuance date of April 2022. This issuance will have a fixed debt service of \$1.6 million annually to lower annual capital expense and increase fund cash balance while reducing capital expense volatility.

- 1. Recommendation.** The CFC recommends moving forward with the proposed capital plan for distribution system upgrades, LED lighting and distribution line clearance, totaling \$5 million in FY23, including circuit upgrades, distribution system extensions, and Sugar Creek Substation upgrade, provided a bond to support this capital investment is completed in April 2022.

Management concurs.

- 2. Recommendation.** The CFC recommends capital investment in electric system redundancy and back-up, including transfer switches and generators. This failover system is anticipated to cost \$2M and is included in the capital plan under Distribution System Service Extensions.

Management concurs.

- 3. Recommendation.** The CFC recommends savings from modernization investment be clearly captured in the budget going forward. The ability to capture these savings needs to be included with the new ERP system project. \$700,000 savings/year is anticipated (\$600,000 from upgraded distribution systems and \$100,000 from LED lighting).

The Electric Department recommends reporting changes to the purchase power account, electric sales, wholesale sales, and maintenance expenses to determine the net effect of the modernization moving forward.

- 4. Recommendation.** The CFC recommends review of the \$410,000 investment in electric vehicles to verify lowest lifecycle costs involved with this strategy.

Management concurs.

- 5. Recommendation.** The CFC recommends the issuance of the 20-year bond in April 2022 to expedite infrastructure modernization with favorable bond pricing, stabilized annual debt service and increased cash fund balance position.

Management concurs.

OBSERVATION: Revenue & Expense Management. Over 85% of energy consumption in the City is from residents. Consumption spikes are challenging to predict causing increased reserved energy purchases to cover potential spikes at higher costs. During FY21, metered sales revenue representing 80% of total revenue declined 4% due to the pandemic. Energy consumption throughout the day increased as residents worked from home but also reduced energy spikes that increase costs. There was less demand from schools, and businesses were operating at lower capacity due to pandemic restrictions. While revenues may be down from businesses and schools, residential energy was more predictable reducing high cost energy purchases. For FY22 and FY23, metered sales revenues are expected to increase 8% as schools and businesses are in full operation. Residential consumption will be mixed, with some residents continuing to work from home.

As a member of the MISO (“Midcontinent Independent System Operator”) marketplace, Kirkwood Electric purchases and sells power daily based upon internal utilization forecasts. MISO information is cross checked with the metering information and load forecasts that Kirkwood Electric submits to MISO. Kirkwood Electric projects wholesale electric sales via MISO to be \$5.2 million (19% of annual revenue), which is static with years prior to the pandemic. Currently the market is better than anticipated and provides a hedge against energy volatility of future day needs.

Other than through MISO, Kirkwood Electric is not able to sell electricity beyond our current defined region of Kirkwood and would be required to obtain Public Service Commission approval in Missouri to operate a distribution system in other areas. While discussions have occurred to increase Kirkwood Electric’s footprint from Ameren in Kirkwood, the costs and process with the Public Service Commission compared to the benefit would be prohibitive.

Purchased power represents 84% of total expense before capital outlay, interdepartmental charges, and transfers to other funds. This portfolio continues to be well managed and is expected to be stable going forward. Once wind energy is available, currently expected in 2024, the costs of our portfolio will decline significantly. Kirkwood Electric continues to operate

under a long-term contract and participates in block purchase programs to hedge against high energy costs over the summer months. Block contracts typically are 3 years in length which has saved Kirkwood Electric 50% or more during peak times per megawatt hour. Currently there are no legislative delays.

Labor represents 11% of the proposed FY23 expense budget before capital outlay, interdepartmental charges and transfers to other funds. During the pandemic, labor was reduced dramatically for the safety of the employees and due to suspended projects. No contract labor was utilized, with existing labor operating in rotations for essential services. The FY23 budget contemplates return to pre-COVID-19 levels. While there is succession planning occurring within the Kirkwood Electric, a formal plan to mitigate the potential absence of any key employees is critical to the future success of the department.

Transfers to other funds is expected to be \$2,352,000 in FY23. The transfer of \$1,642,000 is in lieu of taxes to the General Fund for use of City property, and the transfer of \$710,000 is to the Capital Improvement Fund, primarily for streets. The transfer increase is due to anticipated increased energy demand.

- 1. Recommendation.** The CFC recommends considering the possibility of energy purchasing and sales in other networks that operate like MISO as a cross-selling opportunity.

Management concurs.

- 2. Recommendation.** The CFC agrees with a formal review from GDS Associates and the Missouri Joint Municipal Electric Utility Commission to determine any risks that may be associated with our purchase and sales of energy through MISO. This is important since purchase power costs represent 84% of the budgeted expense and wholesale sales represent 19% of revenue.

Management concurs.

- 3. Recommendation.** The CFC agrees with a formal review from GDS Associates on block purchase contracts since they have short duration (typically 3 years) to protect significant savings of block purchases over the summer months.

Management concurs.

- 4. Recommendation.** The CFC continues to recommend deep engagement to mitigate legislative risks that impact Kirkwood Electric's power portfolio mix going forward. The CFC acknowledges the favorable outcome of legislative activities with Kirkwood Electric's participation in the Clean Line Green Belt Project for wind energy.

Management concurs.

- 5. Recommendation.** The CFC agrees with the expansion of outside contractor tree trimming crews to 3 crews to mitigate power outages during storm activity. The CFC would like to see the cost/benefit impact to the budget from tree trimming.

Management concurs.

- 6. Recommendation.** The CFC agrees with the labor cost requested for FY23. However, there could be risk to Kirkwood Electric from succession planning due to knowledge of senior level employees. The CFC would like to understand the specific plan and mitigation activities should key employees leave Kirkwood Electric.

The Electric Department recommends a review of the work force plan in conjunction to its implementation of technology to demonstrate the way the department memorializes the knowledge of its senior level employees.

- 7. Recommendation.** The CFC agrees with the ongoing annual dividend to the City's General Fund in lieu of taxes for use of City property and to the Capital Improvement Fund for streets. The anticipated amount for FY23 is \$2,352,000.

Management concurs.

OBSERVATION: Resident Experience/Engagement & Technological Enhancements. The Electric Department continues to seek new ways to engage and inform residents about their power usage and/or current outages. Although many of these improvements adopted by the Department are resident-facing (*e.g.* outage maps, automated after-hours hotline, and resident education programs) some enhancements are operated behind the scenes to assure timely resolution of outages or efficient allocation of purchased power (*e.g.* ERP improvements, time-of-use rate analysis, and automated work-order tracking). Through consistent technological improvements, the Electric Department continues to retain good rapport with residents, while utilizing an operational and maintenance budget that is approximately 9% lower than standard public power entities and a customer charge rate that is broadly lower than Ameren.

Many of the improvements mentioned above are a result of efficiencies sought throughout the COVID-19 pandemic and in response to austerity measures implemented therefrom. The limitations on staffing and the staggering of crews required the Department to utilize technology to both maintain resident service levels and monitor workflows during that difficult time. As a result, the Department adopted a cloud-based, automated work-order system that allows projects to be efficiently monitored throughout the outage restoration process. The system also allows residents to access the City's outage map – which provides residents with receipt of the outage and the Department's active timeline for restoration. These enhancements, along with the Department's implementation of an automated after-hour hotline, should provide a better service experience for residents in the event of an outage.

As technology continues to improve resident service levels, it also permits better analysis of residential power consumption and usage analysis. For instance, the City's new ERP system likely will provide the Department with the requisite information to adopt time-of-use billing for consumption of power. Although this system will allow the Department to operate more efficiently by more directly aligning a resident's time of use to the present purchase price of power, it will require sufficient education to assure that residents are aware of the change and its impact on their billing.

1. **Recommendation.** The CFC recommends continued analysis of the costs/benefits of time-of-use billing for Kirkwood residents and the cost of necessary educational programs. Does the resident impact of a perceived rate increase for using power during peak periods outweigh future opportunities of reduced power cost? This analysis should include future considerations of additional wind energy, energy storage projects, and ever-shifting energy regulation.

Management concurs.

2. **Recommendation.** The CFC recommends continued exploration of wind energy from Kansas to supplement the power supply to the Department. Although the current timeline for completion is 2024, the ability to access a diversified stream of power should allow the Department greater flexibility in maintaining competitive electric rates in the future.

Management concurs.

3. **Recommendation.** The CFC recommends continued exploration of work-flow efficiencies across the Department as the City implements its new ERP system. Examples include consolidation of tree-trimming contract services through the City Arborist, GEO location for tracking equipment during service calls, and resident educational/experience enhancements through increased consumption data.

Management concurs.

OBSERVATION: Electric Fund Balance and Net Position. The Electric Department has continued to commit resources to system enhancements in the form of circuit upgrades, substation improvements, and other modernization projects (*e.g.* LED lighting) over the last few years. Although these improvements have resulted in reduction of lost power by an average of approximately 4%, as well as an overall reduction in the amount of purchased power by approximately 7%, these capital intensive projects have had a significant impact on the Electric Fund's cash balance. For instance, in 2017, the Electric Fund maintained a cash balance of \$15,310,246 – compared to the current cash balance of \$6,416,928. Although the Electric Department continues to operate from a strong financial position, rebuilding the cash balance within the Electric Fund is necessary to maintain financial flexibility during challenging economic environments.

Notwithstanding the foregoing, austerity measures during the pandemic delayed many of the Department's capital projects and system enhancements that are resuming in FY22 and FY23. In order to fund these projects, but maintain the current cash balance within the Electric Fund, the Department will issue a bond in the amount of \$15.3 million. The issuance will provide the Department with access to capital at historically low interest rates – while still maintaining the current cash balance within the Electric Fund, as well as keeping the Department cash flow positive. However, the on-going debt service reduces the excess cash (*i.e.* profit) generated by the Department and, thereby, slows the future contributions to the Electric Fund's cash balance. As such, this option should be viewed as a more efficient means to reduce capital spending in the near future – which is ultimately the way to increase the cash balance within the Electric Fund.

1. **Recommendation.** The CFC recommends closely monitoring the operational efficiencies produced by the Department’s planned capital improvements. With on-going debt service, and intent to rebuild the Electric Fund’s cash balance, continued improvement in the Department’s cash-flow positivity rate (in the form of cost-savings or revenue increases) is imperative.

Management concurs.

2. **Recommendation.** The CFC recommends a consistent review of the 5-year capital plan, as well as other unplanned capital projects in the future, to assure that sufficient time is allotted to avoid added capital expense beyond what was planned in the initial bond offering

Management concurs.

3. **Recommendation.** The CFC recommends a review of operational expenses as a means to validate a target range for the cash balance within the Electric Fund.

Management concurs.

PUBLIC SAFETY

POLICE DEPARTMENT

Observation: High turnover within Dispatch Group. The Kirkwood Police Department (“KPD”) provides Police, Fire and EMS dispatching services for the cities of Kirkwood, Oakland, Des Peres, Glendale and Warson Woods.

Dispatch is currently staffed with 23 civilians, including 13 Dispatchers, 2 Lead Dispatchers and 8 part-time dispatchers operating the Dispatch Services. This does not include time spent by the Communications Lieutenant who oversees the two Lead Dispatchers.

In FY21, 9 dispatchers left, citing a high workload with equal or less pay when compared with comparable dispatch centers in the area. Kirkwood loses dispatchers to other municipalities with similar pay where the workload is less, because others only focus on police calls and often cover only one municipality. Kirkwood dispatchers handle police, fire and EMS calls for five municipalities, which adds significant complexity to the job. This turnover has resulted in continuous hiring and training of new dispatchers which is disruptive and impacts service levels provided.

1. **Recommendation.** The assistant chief administrative officer has indicated that the City is currently evaluating compensation for dispatchers. The CFC agrees with this evaluation and recommends that the City take into consideration the expanded workload of KPD dispatchers when determining their compensation. Wages may need to be increased to stabilize the dispatcher turnover, hopefully leading to increased efficiencies with less time spent on training.

Management concurs. Effective January 10, 2022, City Council passed and approved an update to the City of Kirkwood classification and pay plan. The new classification and pay plan removed dispatchers from the standard pay grade classification into a step plan with increased salaries.

Observation: Municipal Service Contracts. The CFC commends the City on the expansion of services to other municipalities. Recent additions in the Police Department include contracts for dispatching of police and fire/EMS-related calls for the cities of Warson Woods, Glendale **and Des Peres Police. Dispatch** service for Des Peres **Fire** was added to that of Kirkwood-Oakland a few years ago. Additional dispatchers have been employed to support the new contracts. The revenue received from other municipalities for these services is in the General Fund and does not flow through the Police Department budget.

- 1. Recommendation.** To gain a better understanding of the financial implications of these contracts, the CFC recommends the Finance Department perform an analysis of the existing municipal service contracts to be shared with the CFC. The analysis should reflect all revenues and expenses associated with these activities, as the current budget materials do not provide enough information to segregate the specific revenues and expenses associated with these contracts.

As the existing contracts come up for renewal, the City will review all revenue and expense implications of renewing the agreements. These are taken into consideration holistically, along with other consideration as to the benefits of such agreements.

- 2. Recommendation.** The CFC recommends that the appropriate department head and Director of Finance should be a part of each service contract negotiation to ensure contracts are properly structured with adequate service levels maintained.

Management concurs. That is the current procedure.

- 3. Recommendation.** KPD would like to consider taking on additional service contracts with other municipalities. The current dispatch space is probably insufficient to handle this. Expansion/renovation of the existing building or construction of a new building is likely, which is planned for FY24 utilizing ARPA funds. A thorough analysis of the capital cost as well as the additional personnel and other costs should be performed and any new contracts with other municipalities should reflect these likely increased costs.

Expansion of service contracts would necessarily include consideration of capital and operational costs in any new agreement.

- 4. Recommendation.** If dispatch services expand beyond the current level, the City and Police Department could consider a separate department within Police to capture and report on this line of “business.”

That may be appropriate at some point in the future.

Observation: Succession Planning. Police Chief Brian Murphy and Police Captain John Fulluo are expected to retire mid-2023. Current economic and social conditions have resulted in labor shortages, which have particularly impacted new applicants for vacancies within the KPD. Chief Murphy's position is expected to be filled internally, and a few candidates have been identified.

- 1. Recommendation.** The CFC recommends selecting successor candidate(s) sooner rather than later to ensure a smooth and seamless transition. Recognizing this can be perceived as an operational issue rather than financial, the CFC has elected to include the recommendation to potentially avoid having to source an external hire which may come at a higher salary and require additional resources to onboard the candidate.

Management concurs. A succession plan is in place for the Police Department and internal candidates are available for consideration when the Chief retires.

Observation: CALEA Accreditation Manager. According to Chief Murphy, the part-time employee who also handles grants for the department is working out well. The employee who is in this position is a retired police officer.

- 1. Recommendation.** The CFC recommends that the department monitor the workload of the manager to be sure that the critical CALEA accreditation duties as well as grants activity can be completed successfully within the time worked. At some point the department may need to increase the time allotted to these functions, especially if the person in the position has less police experience than the incumbent.

Management concurs and the Police Department management will be monitoring the workload.

FIRE DEPARTMENT

Observation: Staffing. The Kirkwood Fire Department ("KFD") operates with 55 personnel. There are three, 24 hour shifts with a minimum of 15 firefighters/shift. Shift personnel work 56 hour work weeks requiring 2,912 hours per worker compared to a normal 2,800 hours per worker at a 40 hour week. Minimum staffing includes vacation leave, sick and injury leave, military leave, etc. Each of the three Chief officers assumes role of duty officer on a rotating weekly 24/7 schedule. The Fire Department does not have sufficient numbers of personnel in routine daily staffing to perform basic required tasks at a structure fire incident, thus requiring Automatic Mutual Aid from other departments on all structure fire calls. In FY21, the KFD received mutual aid 154 times compared to 267 times mutual aid was given to other departments. All personnel are cross-trained as Firefighters and Paramedics or Emergency Medical Technicians. Over 65% of all calls performed by the Fire Department are for Emergency Medical Service. Staffing is expected to be static this year with a modest personnel cost increase of 2.2% for next fiscal year. Even with staffing constraints, the KFD continues to have an excellent track record of fire and ambulance service response times below national averages to save life and property. Over the past 5 years, the Fire Department has lost personnel to other Fire Departments in the area.

1. **Recommendation.** The CFC supports the overtime budget proposed of \$250,000. This budget is 50% below overtime experienced in FY20 due to the addition of one new firefighter/paramedic to balance shifts to 17 (ensuring at least 15/shift) and the adoption of a compressed hiring process (from an average of 15 weeks to 5 weeks to fill vacancies, including utilization of a hiring list). An analysis needs to be performed to determine any cost benefit of an added firefighter/EMT to further reduce overtime and potential impacts to the Fire Pension Fund.

Additional Fire personnel adds a burden to the P & F pension that is currently supplemented from the general fund. This needs to be corrected prior to adding personnel. City analyses have indicated that the savings in overtime from adding a new firefighter per shift do not offset the added expense.

2. **Recommendation.** The CFC supports the evaluation of the KFD command structure to ensure the department is operating at the highest level of efficiency while maintaining strong service levels in a cost-efficient manner.

The FY23 budget document includes a recommendation to add Battalion Chiefs supporting this recommendation.

Observation: Revenue Opportunities. The KFD has provided ambulance service to the citizens of Kirkwood since 2003. In FY21, \$960,000 in fees were received from ambulance transport. On average the transport rate is over 66%. The City does not receive any ambulance revenue when a patient refuses transportation after paramedic personnel render initial on-the-scene care or refuse entirely when paramedics arrive on the scene. The department also is providing ambulance service to Glendale via contract. The transport rate since 1/1/21 is 96%, resulting in added billing opportunities for the KFD. As stated above, the Automatic Mutual Aid (“AMA”) discrepancy between what the KFD receives as opposed to what is given may provide an opportunity.

1. **Recommendation.** The CFC supports a deeper dive into the billing process to help the CFC better understand the pros and cons of not billing for all ambulance calls. In the past, the CFC has recommended the possibility of a fee for individuals who refuse transport. The response from the recommendation last year indicated the current billing structure via Medicare allows the City to bill for all invasive advanced life support (“ALS”) initiatives and disposable supplies. The City could bill for all responses, regardless of ALS procedures and supplies, meaning all responses would be charged, regardless of an increasing burden on Kirkwood residents.

Management does not support the recommendation of billing all residents for non-transport. Certain circumstances that the City does not bill, such as cardiac arrests or SIDs death, place a burden on a suffering distraught family.

2. **Recommendation.** The CFC would support investigating the possibility of a way to capture the KFD’s increased costs associated with AMA beyond the overtime savings we may experience from AMA we receive. While AMA is standard practice for all Fire Departments, it seems those larger departments with significant capital investments are disproportionately called upon with little incentive from those departments requesting AMA to increase their capital investment requiring less assistance from us.

Currently under our automatic aid agreements, there is no way to recoup this capital investment. It is in the reciprocal nature of the agreements. It is recognized that all agencies rely on automatic aid in St. Louis County for response.

- 3. Recommendation.** The CFC supports the continued practice of “just in time” ordering system and participation in a purchasing co-op to reduce our ambulance medication costs including waste.

Management concurs.

- 4. Recommendation.** The CFC agrees that the cost/benefit of imposing a fee for false alarm/false calls would not make sense currently, especially since no other municipalities have imposed fees in this area. However, should false alarm/false calls exceed 10% of total calls, a mitigation strategy could be developed.

Management currently does not recommend a fee for false alarms. However, we will monitor nuisance alarms and track extra call volume for over usage. If we believe that a situation arises that creates an extraordinary over usage of resources that burdens the FD, we will research a strategy and bring it for recommendation.

- 5. Recommendation.** The CFC agrees with maximizing CARES dollars within the KFD. CARES dollars can only be used for delivery of care or coordination of care for things already in budget. KFD received \$24,000 of which \$16,900 was used for PPE and telecommunications demands. KFD also expects to fully utilize CARES dollars, allocated with no impact to the new budget.

Management concurs.

Observation: Municipal Service Expansion. The KFD entered into a contract with the City of Glendale for management of the fire department, ambulance service and police/fire dispatch. In 2021, the KFD took over the management of Glendale’s fire house in exchange for \$67,000/year. In addition, the KFD took over the ambulance transport, translating into 300 more calls per year, which yields a net estimated \$141,000 in transport fees and is double the original estimate. The KFD continues to look for added expansion opportunities provided there is no impact to current service levels for Kirkwood residents.

- 1. Recommendation.** The CFC supports the expansion of Fire and Dispatch Services to surrounding municipalities provided there is not a decline in service metrics to Kirkwood residents, with reasonable coverage of operation costs for services performed. The addition of any capital expense needs to be carefully considered with each contract contemplated. Continued engagement of KFD personnel in expanded services should continue to balance efficiencies gained to expenses incurred during the life of the agreement.

Management agrees and will only entertain expansion that delivers mutual benefits to the City and to the region. We believe that the addition of the Battalion Chief (command officer) will enhance this opportunity, as this resource is lacking within the region.

Observation: Capital Improvements. The current mini-pumper assigned to House No. 3 was acquired in 1999 and has limited capabilities in support of fire service, especially in the western residential areas of Kirkwood. Also, the KFD reported the maintenance costs for Aerial Ladder Tower 1535 (assigned to House No. 3) have increased due to the limited support capability of the current mini-pumper. The CFC was advised that the replacement of the mini-pumper will not only reduce the in-service use of 1535, which has a maintenance cost of \$3.49/mile, but also extend its service life. It is estimated a new mini-pumper has a maintenance cost of \$1.67/mile. City Council has approved the purchase of an initial Attack Apparatus (mini-pumper) pursuant to approval of the FY23 budget. The mini-pumper has been ordered due to the long lead time (20 months) for a custom pumper needed for the City. The KFD also is looking for added efficiencies for dispatch.

1. **Recommendation.** The CFC supports the \$385,000 capital expenditure requested for the replacement of the current mini-pumper with a new mini-pumper with advanced capabilities. This will take 60% of service off of the Tower 1535 ladder truck. As reported by the KFD, the CFC concluded this investment will also extend the life and reduce the maintenance costs for 1535. The ladder truck has been out of service 75 days this year with maintenance costs of \$89,000 over the past 3 years.

Management concurs and the order for the mini-pumper has been placed.

2. **Recommendation.** The CFC supports the \$335,000 capital expenditure of a new ambulance to replace an existing aged ambulance that was previously delayed due to COVID-19 freeze to obtain increased efficiency, reduced maintenance costs and mitigation of order lead times.

Management concurs and the ambulance replacement is included within our five-year capital plan.

3. **Recommendation.** The CFC supports the addition of a Tower 1535 ladder truck replacement in the five-year capital plan due to age of the truck.

Management concurs. The Fire Department is working with Fleet Services and coordinating with the Finance Department for financing to find the optimum time to include the Tower 1535 ladder truck into the five-year capital plan.

4. **Recommendation.** As economic circumstances continue to change in unexpected ways, the CFC supports the City's approach to exploring the use of the lowest cost financing methods for large capital expenses, while also mitigating financing risks to the City.

Management concurs. The Fire Department will be working with finance to find the best purchasing strategy for capital expenditures.

Observation: Technology. The current ERP system at the City is old and does not allow for automated solutions to help KFD gain efficiencies. It is anticipated the ERP will be a two-year project from start to finish.

1. **Recommendation.** The CFC supports the City’s decision to invest in an ERP system to gain efficiencies and support performance based budgeting (“PBB”). It is critical for each department to think through PBB planning of department cost structures and service provided to determine value, cost, and benchmarking of fire services provided and efficient use of rolling capital.

Management concurs.

2. **Recommendation.** The CFC supports the new computer aided dispatch system included in the police budget to help efficiency of fire department dispatch.

Management concurs and believes this is a high priority. The recommendation for the Computer Aided Dispatch (CAD) has already been approved for purchase.

3. **Recommendation.** The CFC supports continued evaluation of the additional efficiencies that can be gained in automating Drug Enforcement Agency (“DEA”) reporting capabilities.

Management concurs and will be continually monitoring efficiencies.

PROCUREMENT & FACILITIES MANAGEMENT

Observations. The CFC last met with the Procurement and Facilities Management Department in 2018. Since that time, the Department successfully has sought channels to save dollars via cost avoidance and cost savings measures. The Department also appears to have ably met the challenges presented by COVID-19, which resulted in a decrease in the volume of Procurement activities overall, such as a reduction in formal bids and purchase order volume and value. However, the Department was faced with a corresponding increase of uniquely complex procurement challenges brought on by the scarcity of resources due to COVID-19. The Facilities Department took advantage of the changed circumstances to accelerate certain projects such as the addition of wide-scale LED lighting, which will result in future costs savings for the City. It is anticipated that this year procurement activity will normalize.

The Department has new leadership, which will bring a fresh perspective to this well-run and financially prudent department. The Department also has added a Procurement Officer/Analyst position in the past year. Finally, the Department has adopted a new electronic system for bidding and contract management this year and has been instrumental in proposing the adoption of a new ERP system which promises to bring beneficial process improvements for this Department.

1. **Recommendation.** In view of the current state of the global supply chain and inflationary pressures, the CFC recommends continued assessment of longer lead times and volatile pricing and potentially increasing warehousing of certain items.

Management concurs. We will continue to review and adjust min/max order levels as necessary based on trending longer lead times.

- 2. Recommendation.** Approximately twenty percent of Facilities operations are handled internally, with the remaining eighty percent outsourced. Outsourcing is used for specialized maintenance, such as HVAC services. While the use of outsourcing for these specialized services is efficient and cost-effective, the CFC supports the Department's continued review of internal versus outsourced service needs and supports necessary expansion of Facilities internal staff as they reach a saturation point due to increased responsibilities.

Management concurs. Facilities will continue to review and take into consideration jobs that can be tasked in house with current staff as well as evaluation of future expansion of the department to keep up with City operations.

- 3. Recommendation.** The Department should continue to enhance efficiencies through the adoption of electronic systems, specifically the proposed ERP system. The CFC supports the Procurement Department's continued careful evaluation to obtain the most cost-effective and useful ERP system and a similar cost-effective implementation of the new system. Continued assessment of the efficiencies gained from such systems considering their initial and annual costs is advised.

Management concurs. Procurement and Facilities will explore options during implementation of the City's new ERP system to support and continue our mission of finding new efficiencies for the City.

- 4. Recommendation.** Because the last large-scale assessment of the City's future needs regarding facilities was done in 2010, it is recommended that the Department explore using the implementation of the new ERP as an opportunity to populate data and review future facilities' needs, which could assist in addressing the need for a more large-scale facilities assessment in future years.

Management concurs. Facilities will continue to track data with contractors for assessments and life-cycle recommendations. We will also explore the new ERP during implementation for tracking data.

- 5. Recommendation.** The CFC recognizes the cost-effectiveness of using Facilities personnel for project management of capital projects. The CFC supports Facilities' proposed assessment of 131 W. Madison this year for a possible renovation and expansion in the near future.

Management concurs.

- 6. Recommendation.** The CFC recognizes and encourages the continued alignment of procurement practices with asset-management and sustainability goals by focusing on optimization of lifecycle costs versus lowest initial bid cost. The Department should continue exploring ways to track lifecycle and sustainability goals regarding purchased items, an approach which ultimately should deliver more value to the City.

Management concurs. The department will explore utilizing the ERP for preventive maintenance and lifecycle tracking.

- 7. Recommendation.** The CFC recommends the City continue to explore alternative capital project delivery vehicles based on unique characteristics of future projects.

Management concurs. The City will continue to look at future projects on an individual basis for the most advantageous delivery.

ADMINISTRATION/HR/WORKERS COMPENSATION

Observations: Pension Plan – Police and Fire. The Fund Balance of the Police and Fire Pension Plan continues to decline as expenditures exceed the property taxes collected for the Fund. Amounts not covered by the property tax collected have been supplemented annually by the General Fund from the Fire Prevention Sales Tax and County Public Safety Prop P Tax. The property tax for Police and Fire Property Tax Pension Fund have held at current rate since 1996. Council reversed the voluntary reduction in police and fire property tax which contributed approximately \$200,000 to the fund. Added \$200,000 of Prop P funds were transferred out of the General Fund to balance the Police and Fire pension plan fund.

- 1. Recommendation.** Funding out of existing fund balances from FY22 levels should be contemplated once all other funding avenues have been exhausted along with a plan to restore funding levels. Increased revenues may come from higher service fees, tax increases that would require voter approval, and/or other revenue sources.

Management concurs that monitoring the P & F Pension Fund closely, and exploring additional revenue resources, such as adjustment to the property tax, to minimize impact on the General Fund is prudent.

Observation: Workers Compensation. Although the City has improved dramatically, the City needs to continue monitoring workers compensation claims. With the adoption of rolling carts and new sanitation trucks, the expectation is that workers compensation continues to tick lower.

- 1. Recommendation.** The CFC supports that continued emphasis on education and training to reduce future claims.

Management concurs.

- 2. Recommendation.** The CFC recommends that the City consider a review to assess possible benefits and cost-effectiveness of self-insurance for workers compensation.

Management concurs.

Observations: LAGERS. Over the past year, the City has re-explored the adoption of a LAGERS defined-benefit retirement plan, but this time only for *civilian* employees. Currently, the City operates a defined-contribution plan for both civilians and public safety employees. The current plan offers a 6.5% contribution for each City employee, as well as the option to save additional retirement funds within a deferred compensation account. Employee contributions to their deferred compensation accounts receives an additional 2% match from the City. The City's current retirement contribution for civilian employees (8.5%) more than doubles the median national (including private and public employers) employer contribution rate (3%) and provides a strong incentive for employment within the City.

The LAGERS proposal intends to substitute the current 2% City match to employees' deferred compensation accounts, and the City's 6.5% contribution to the defined contribution plan, with an 8.5% contribution to LAGERS. In addition to the City's contributions, LAGERS is 0.8% more expensive to operate than the City's current retirement plan, so the total annual cost to the City increases to 9.3% for civilian employees. For public safety officials, who are excluded from participating in LAGERS under the current proposal, an equivalent match must be made at the new 9.3% contribution rate established under LAGERS. When combined with the 6.2% contribution in-lieu of social security, the City's new contribution rate for public safety officials will be 15.5%.

These fees and contributions are based on the total salaries of City employees at the beginning of the plan year. For FY23, the City has budgeted \$16,203,294 for employee salaries. Within that total, \$4,770,360 is allocated to civilian salaries – which at 9.3% is \$443,643 of expense under LAGERS. The additional \$11,432,925 is allocated to public safety salaries – which at the new 15.5% contribution rate needed to match LAGERS is \$1,772,103. Thus, the City's total annual retirement plan cost under LAGERS will increase to approximately \$2,215,746 for FY23. These costs will increase over time as the City adds additional staff and implements standard cost-of-living and/or merit increases to employee salaries. The cost may also rise during times of challenging economic conditions, as LAGERS permits up to a 1% annual cost increase to shore-up pension balances during times of low interest rates and poor market performance. These 1% fee increases may be pared back as market conditions improve, but such a decision rests solely within the discretion of LAGERS and not its participants. Finally, costs may also rise in the future as actuarial assumptions, funding schedules, or other operational costs assessed at the commencement of the plan prove to be inadequate to maintain sufficient funding.

In addition to the higher expense, the impact on employee recruitment and retention through the adoption of LAGERS is multi-faceted. In recruiting and retaining employees, the CFC notes that the City currently is at a competitive disadvantage when compared to other municipalities that have adopted LAGERS, as LAGERS generally is viewed as a desirable employee benefit. For instance, Webster Groves went to LAGERS in 2015. If adopted, LAGERS likely could improve recruiting and retention for the City, by offering benefits similar to those offered by other municipalities with LAGERS. Adopting LAGERS also could impact recruiting and retention, especially within the public sector, by offering transferability. Thus, employees

changing positions, either coming to or leaving the City, would be able to maintain their pension benefits and vesting schedules despite the move.

On the other hand, there could be negative impacts to employee retention. Although cutting retirement benefits, as the City did during pandemic austerity measures, is certainly not a desirable option, the ability to do so likely saved many jobs within the City and allowed employees to continue supporting their families through the challenging times of the pandemic. If LAGERS were in place during that time, the City would not have had the ability to reduce the cost of the retirement plan – even if it meant losing the very employees (through forced layoffs) that the plan was intended to benefit. As evidenced in the wake of the pandemic, as well as other previous economic recessions, employees who are laid-off often seek other opportunities within the workforce and rarely return to their previous employer. As such, a decision to move to LAGERS to recruit new prospective employees could have a negative, and costly, counter-effect during times of economic uncertainty.

The adoption of LAGERS also offers employee retirement management opportunities but also potential negative consequences. On one hand, the existence of a pension may free some employees to retire earlier. On the other hand, some retirees may choose not to retire until age 65, given uncertainty and expense related to future medical insurance costs.

Finally, the CFC notes that in 2018 the citizens broadly rejected the City’s adoption of LAGERS with the defeat of Proposition R (LAGERS). Although distinctions can be drawn between the current budget proposal and Proposition R, by removing public safety officials from consideration, the substance of the measure remains mostly unchanged.

1. **Recommendation.** It is the consensus of the CFC that the adoption of LAGERS could have a considerable negative impact for the following reasons:

Loss of Financial Flexibility. During the recent pandemic, the City was able to avoid massive operational disruptions, broad layoffs, and significant impacts to fund balances through cost-cutting methods. Among the costs saved through austerity measures was the City’s matching contributions within the employee retirement plan, which allowed the City to free up funding to cover budgetary gaps. If LAGERS were in place during that time, the City would have no flexibility to halt the approximately \$2,215,746 needed to fund LAGERS contributions and, thus, the City’s cash flow and fund balance would have been significantly more affected. Moreover, if future economic turmoil has longer-lasting implications than experienced during the recent pandemic (which has historically been the case), then the financial strain of LAGERS will have a greater impact on the City’s finances in the longer term, as the City is required to continue funding the pension while waiting for normal revenue streams to recover.

Continually Increasing Cost with Greater Impacts Over Time. These risks grow more substantial over time as the City’s salary obligation grows through standard cost-of-living and/or merit increases. Assuming just a 2% annual salary increase year-over-year for City employees, without adding any additional staff during that time, the annual cost of operating LAGERS in 10 years will increase to \$2,700,988 (approximately \$158,020 more

than maintaining current plan). However, if we add in risks of higher wage-inflation (as is currently the case), higher operational fees from LAGERS, and the impact that a major economic recession could have on the City's cash flow, it becomes apparent that the transition to LAGERS places all the market risk firmly on the City without any means to protect itself during its greatest time of need. For instance, if three different 1% annual LAGERS fee increases took place during that 10-year period, the total cost to the City to fund retirement benefits would increase to approximately \$3,293,534 (approximately \$750,566 more than the current retirement plan). This significant increase in cost demonstrates the impact that minor changes to the fees charged by LAGERS can have on the overall expense to the City – especially as salaries increase over time.

Fees Increase as City Revenue Decreases, Exacerbating Financial Risk. LAGERS, along with many other pension plans, apply fee increases or temporary participant taxes during challenging market environments to shore up the funds within the pension. Because pension assets are invested, although more conservatively than most retail investments, they also suffer during market turmoil – especially when interest rates are dramatically reduced. These periods of abnormally low returns, especially on fixed income investments, can alter the actuarial assumptions made at the commencement of the plan and require increased contributions by the City, in the form of higher fees, to maintain proper funding levels going forward. Moreover, the timing of these fee increases is also of concern because they tend to take place during periods of economic strife when the City's primary sources of revenue are significantly reduced. For instance, during the early stages of pandemic, the City's tax revenues were dramatically reduced, as well as the City's investment income received on its certificates of deposit ("CDs"). This forced the City to invoke the austerity measures mentioned above, while also relying on its fund balances to shore up budgetary gaps. If LAGERS were active during that time, not only would the City be unable to reduce the cost of operating the retirement plan, the cost would presumably go up. Although LAGERS is limited to a 1% annual fee increase, the calculation above demonstrates the significant cost that a 1% increase can produce as the City's salary obligation grows over time. These are the reason why several municipalities, states, and companies have been forced to underfund their pension plans during times of economic strife, just to be able to maintain basic operations. These choices, although made of necessity, ultimately led to either ballooning cost of the pension plan or resulted in unreliable benefits for their employees in retirement. For these reasons, defined-benefit plans have grown considerably less common across both the public and private sectors over the last decade and a decision to counteract this trend should not be taken lightly.

Management concurs that there is an increased hard cost and City-assumed risk with LAGERS for civilian employees compared to the current plan. The City needs to be competitive in its compensation with comparator cities, and as CFC states above, the current plan is a deficiency. Employees' number one concern in surveys and from the City's Employee Advisory Committee is the need for a better retirement plan commensurate with most other cities. The defined benefit of LAGERS allows peace of mind for local government employees that they will not retire into poverty. A

primary reason so many cities in Missouri have joined LAGERS is because trying to produce a comparable benefit is prohibitively expensive. Management sees the marginal .8 percent increase in cost for the City to provide LAGERS as an investment in continuing the recruitment and employment of high quality public servants to provide the best services to our citizens. LAGERS is exceptionally stable, and structured such that participating entities must make full payment each year. Management has weighed the market risk assumed by the City against the realities of recruiting and keeping valued employees, and determined that in order to remain competitive for the best employees at a reasonable cost, changing the City's civilian retirement plan to the LAGERS defined benefit plan is best.

Observation: Wellness Program.

- 1. Recommendation.** The CFC agrees with the City's continued approach to improving the health and well-being of City employees while managing costs through strong safety and wellness initiatives.

Management Concur

CONCLUSION

The City's proposed FY23 budget continues to follow a generally conservative approach; however, deferred initiatives resume on a larger scale and new initiatives begin. The impact of the pandemic on the City's finances was clearer this year than it was last year at the time the CFC submitted its annual report. As of the second quarter of FY22, tax collections have been positive and federal COVID-19 funds have been received; yet, uncertainty due to multiple reasons, including the ongoing pandemic, inflation, and supply-chain issues, warrants conservatism. Accordingly, the CFC agrees that cautious optimism is the best way to approach the FY23 budget and that the budget is realistic in resuming normalcy.

The CFC appreciates City Council's consideration of our recommendations and we are happy to answer questions regarding the contents of this document. We welcome the opportunity to discuss responses to our recommendations with the Mayor and City Administrative leadership in the future.

APPENDIX I

Project Name	Program	FY21 Phase	Federal Obligation	Kirkwood Obligation	Total Project Costs
Kirkwood Road Signals	CMAQ	Project Closeout	\$3,974,409	\$1,093,603	\$5,068,012
Kirkwood Road Sidewalks	TAP	Project Closeout	\$403,027	\$100,757	\$503,784
Geyer Road Resurfacing - Phase I	STP-S	Construction	\$970,462	\$242,615	\$1,213,077
Geyer Road Resurfacing-Phase 2	STP-S	Preliminary Engineering	\$1,139,635	\$640,811	\$1,780,446
W. Essex Ave. Reconstruction	STP-S	Preliminary Engineering	\$1,517,600	\$589,400	\$2,107,000
E. Essex Ave Improvements	STP-S	Preliminary Engineering	\$241,077	\$60,269	\$301,346
Manchester Road Enhancement Ph. 1	MODOT Cost Share	Final Engineering	\$822,675	\$1,668,119	\$2,490,794
Manchester Road Enhancement Ph. 2	MODOT Cost Share	Preliminary Engineering	\$1,275,667	\$1,275,667	\$2,551,334
N. Kirkwood Road Resurfacing	STP-S	RFQ	\$1,286,350	\$321,588	\$1,607,938
Lindeman Resurfacing	STP-S	RFQ	\$1,349,737	\$337,434	\$1,687,171
Train Station Restoration	TAP	Awarded	\$1,500,000	\$3,107,498	\$4,607,498
S Clay Resurfacing	STP-S	Awarded	\$1,538,528	\$384,633	\$1,923,161
S Kirkwood Road Resurfacing	STP-S	Awarded	<u>\$1,578,999</u>	<u>\$394,750</u>	<u>\$1,973,749</u>
Totals			\$17,598,166	\$10,217,144	\$27,815,310

CITIZENS FINANCE COMMITTEE RECOMMENDATION MEMORANDUM
FISCAL YEAR 2022 BUDGET CYCLE
CITY COUNCIL WORK SESSION
JANUARY 21, 2021

INTRODUCTION AND GENERAL RECOMMENDATIONS

The Citizens Finance Committee (“CFC”) has been meeting weekly since September to review departments’ proposed FY22 budgets as well as major fund balances and overall City sources of revenues. Due to the pandemic, all but one of our meetings have been held remotely over Zoom. We were able to meet once in person, masked and socially distanced, at the new Performing Arts Center where we discussed the budget for Recreation and toured the spectacular new facility. In addition to Recreation, the departments reviewed included Engineering/Planning/Streets, Water, Sanitation, Police, Fire, Electric and Administration (including Workers’ Compensation, Human Resources and Employment Benefits). While our approach was similar to that of prior years, we had to keep in mind that much of City operations were not business as usual.

The unprecedented COVID-19 pandemic became widespread in March just before the beginning of FY21, immediately following City approval of the FY21 budget. The City was faced with COVID economic uncertainties from business shutdowns to control spread of the virus. The impact to revenues and expenses associated with the shutdown and best employee safety protocols in delivering essential services to the City of Kirkwood, including Police, Fire, EMS, Electric and Water, continues to be a challenge.

The City immediately pulled together department leadership to determine critical services and identify expense savings and capital expenditure deferrals while maintaining a safe work environment. Thus, the City immediately executed departmental budgeted expense reductions, including furloughs and hiring freezes, and identified numerous capital expenditures that could be delayed into the next fiscal year until the City could better understand revenue impact from COVID. In total, \$2.8 million was suspended as non-essential spending from FY21 operating budgets, including capital expenditure deferrals, without impacting critical services to our citizens.

The CFC commends the City for the continued prompt, disciplined approach to protecting Kirkwood’s financial viability during the current fiscal year as the City learns more about the predictability of revenues and until economic stabilization is realized. The FY22 budget is conservative but does assume a return to a more “normal” environment with anticipated improvement in the economy and public health. The timing and level of improvement remain to be seen, so the City should continue the disciplined approach for expenses and capital expenditures into FY22.

Several new initiatives and some new positions that were originally planned and budgeted for FY21 have reasonably been deferred but are reinstated in the FY22 budget. As you will see in individual department reviews, the CFC still supports many of these initiatives and positions and is in favor of the investments when the revenue picture improves.

The CFC is concerned about the City's aging infrastructure. Most notable are the streets which the citizens continue to rank as their number one concern. The City is addressing the streets over time and next year will begin the second five-year plan to improve conditions. The FY22 capital budget anticipates that repairing and replacing streets will utilize 80% of the annual allocation for capital and even that is inadequate.

While streets are the biggest concern, aging infrastructure within the Water Department and Aquatic & Ice Center are also concerning. With so much capital dedicated to streets, this diminishes the amount available for other areas. This is compounded with capital investment deferrals from FY21. Capital investment is also required to generate or expedite savings from operational efficiencies in a timely fashion, provide data for rate/billing flexibility, and automating performance-based budgeting. An initiative that has dropped off the list of capital projects is ERP. We realize that significant expenditures cannot be made presently, but we urge the City to consider this investment in the near future, as initiatives in some City departments, such as "time of use" rates for Electric, dynamic pricing in Recreation and GPS for Fire, depend on or could be assisted with a new ERP system.

The total 5% Dividend Transfer from Electric, Water and Sanitation to the General Fund pays for a large portion of capital needs and should continue. Additional revenue sources for capital may need to be contemplated, including rate increases where appropriate within the Recreation and Fire Department. Ongoing legislation, including COVID relief for municipalities and potential taxation of internet sales and streaming services, could provide additional revenue sources for capital investment.

The CFC has recommendations throughout this document for potentially addressing the funding shortfalls. Suggestions for analysis include debt issuance, outsourcing, and even sale of assets and future cash flows. Ongoing cost/benefit analysis should continue in evaluating these recommendations. Some of these may be too aggressive or lacking in feasibility, but a holistic analysis could be beneficial. To assist with future recommendations, it would be helpful if ongoing actual to budget quarterly results could be shared with the CFC when available throughout the year.

The CFC extends our sincere thanks to department heads and staff who participated in the FY22 budget process. We appreciate their flexibility in meeting on Zoom or socially distanced at a large conference table. Each department head is dedicated and has deep knowledge and a sense of ownership of his/her area. During our meetings we found out that a few of the more senior department heads are planning retirement within the next few years. As the City begins succession and transition for replacement of these key leaders, the CFC stands ready to meet with them during onboarding and beyond to share our work, our charter and our history as well as our ongoing relationship with the City.

We especially want to thank Sandy Stephens, the City's Director of Finance, and her staff. Knowledge of City finances and departments and her relationship with department heads and their staff were very helpful to the CFC as we went through the budget process remotely. We look forward to next year when we can all meet again in person.

REVENUE AND FUND BALANCES

Observation: Revenue Risk. There continues to be uncertainty surrounding municipal revenues from COVID restrictions on businesses, especially municipalities that rely heavily on sales and use tax revenues. The City continues to aggressively review tax receipts from various sources and utilizes fund balances to mitigate downturns. The City's enterprise operations, including Electric, Water and Sanitation, represented 48.1% of total City revenues in FY21.

The remaining \$33.4 million governmental activity in FY21 revenue sources flow through the general fund. Nearly 95% of the City's governmental revenue comes from the following: sale & use taxes (60%), property taxes (14.3%) and service fees (20.2%). Nearly half of the service charges are generated from the Recreation and Fire Departments. While property taxes should be stable over the pandemic, sales & use taxes and service fees representing over 80% of revenue sources are significantly impacted and unpredictable. The City continues to experience significant revenue declines from existing cable franchise revenue due to service shifts to non-taxable streaming services and reduced telecom taxes, costing the City in total \$775,000/year. With increased online purchasing by citizens, the City also is missing out on increased municipal revenues not authorized for collection by the State of Missouri.

Newer revenue sources to fund Fire and Police activities from the Fire Prevention Sales Tax (1/4 cent from FY16) and County Public Safety Prop P (1/2 cent from FY18) are worth nearly \$2.8 million annually. There may be added assistance available to municipalities with changing administration at the Federal level. Enterprise operations of Electric, Water and Sanitation are in total expected to return a 5% dividend to the City's General Fund.

- 1. Recommendation.** The CFC supports continued monitoring of COVID impact to traditional City revenue sources and related impact to the General Fund cash reserves while continuing FY21 City critical service protocols into FY22 until revenues are predictable. The CFC also supports continuing the 5% dividend distributions from the enterprise operations to the general fund and capital improvement fund provided the enterprise cash fund balances do not fall below FY20 cash fund balance levels.
- 2. Recommendation.** The CFC supports continued monitoring of risks associated with State legislative actions regarding Missouri Utility Gross Receipts Tax, telecommunications revenue, cable franchise fees and collection of internet sales tax.

Observation: Service Fees. Excluding charges for electric, water and sanitation, service fees typically represented 20.2% of overall FY20 revenues primarily for ambulance fees, recreation fees and building permits. The pandemic has significantly impacted all three areas with the most significant impact on the Performing Arts Center, Aquatic Center and Ice Center recreation programs due to capacity and social distancing requirements. Despite no reduction in EMS calls, transport to hospitals significantly declined due to COVID, resulting in reduced ambulance revenue for the Fire Department. Challenges throughout FY21 will most likely continue into FY22 until capacity and social distancing requirements are lifted.

- 3. Recommendation.** The CFC supports a review of our current service fee levels for any opportunity for increased fees provided the fees are competitive with like services in our area. Opportunities may exist with non-transport ambulance fees, dynamic pricing ice rink fees, PAC non-ticket opportunities, etc.

Observation: Grants. The City continues to do a great job securing infrastructure and public safety grants. Federal and State grants typically cover 80% of major infrastructure improvement projects. Current fiscal year projects include phase 1 Geyer Road project (Adams to Manchester) for road resurfacing, sidewalk and ADA improvements. For FY22, a phase 1 Manchester Road project (Kirkwood Road to Glendale City limits) for road resurfacing, sidewalk and ADA improvements. Public safety grants are typically awarded via special initiatives for the Police Department.

- 4. Recommendation.** The CFC supports the City's continued monitoring of all available grants to share in the costs of infrastructure projects and the support of public safety.

Observation: Expanding City Service to Other Municipalities. The City has done a great job in expanding our services for a fee to other municipalities for police and fire protection, dispatch services, fleet services, administration/finance services and recreation facilities. With the addition of Glendale for police dispatch and EMS services, the City is getting economies of scale with a third dispatching unit.

- 5. Recommendation.** The CFC recommends continuing the initiative of exploring long-term contracts with surrounding communities provided the contracts reflect the value of services provided while maintaining the same or better service levels for the citizens of Kirkwood.

Observation: Fund Balances. Fund balances were established for the purpose of mitigating future risk to the City, augmenting the City's ability to maintain a strong bond rating with the rating agencies to reduce interest costs on debt issued. The City's enterprise operations (Electric, Water and Sanitation) also contribute to maintaining a strong bond rating.

The City's quick response to pandemic uncertainty with prudent spending and delayed capital expenditures in the near term while providing essential City services should preserve utilization of existing fund balances as a last resort. The General Fund is the largest City fund

second to the enterprise Electric Fund. At FY20, the General Fund unrestricted cash balance totaled 35% of general fund annual expenditures within the guidelines of 30-50% of annual operation expenditures. In the first quarter of FY21, the balance dipped to 26% of operational expenditures due to reduced revenues impacted by the pandemic.

The fund balance of the Police and Fire Pension Plan continues to decline as expenditures exceed the property taxes collected for the Fund. Amounts not covered by the property tax collections have been supplemented annually by the General Fund from the Fire Prevention Sales Tax and County Public Safety Prop P Tax. The property tax for Police & Fire Property Tax Pension Fund has held at the current rate since 1996. Council reversed the voluntary reduction in police and fire property tax which contributed approximately \$200,000 to the fund. Added \$200,000 of Prop P funds were transferred out of the General Fund to balance the Police and Fire Pension Plan Fund.

6. **Recommendation.** Funding out of existing fund balances from FY21 levels should be contemplated once all other funding avenues have been exhausted along with a plan to restore funding levels. Increased revenues may come from higher service fees, tax increases that would require voter approval, and/or new revenue sources.
7. **Recommendation.** The CFC supports closely monitoring all fund balances with prudent revenue and expense COVID protocols to mitigate any existing fund balance declines that may impact the City's existing bond rating and interest expense on outstanding bonds.
8. **Recommendation.** The CFC supports the City's exploration of additional revenue resources to support the Police and Fire pension fund and ensure all liabilities can be satisfied going forward, without a continuing impact on the General Fund. Such an additional revenue source could include an addition to property tax that would need to be approved by voters, which would bring stability to the Fund.
9. **Recommendation.** The CFC recommends that actual revenue and fund balance information be provided to the CFC as it becomes available on a quarterly basis throughout the fiscal year.

KIRKWOOD PUBLIC SERVICES

ENGINEERING/PLANNING/STREETS

Observation: Streets. The condition of streets continues to be a high priority for citizens. The current methodology for street replacement and maintenance has made progress and is in the final year of the 5-year plan. Added funds are needed to expedite street replacement and maintenance as the current \$1.8 million/year spending is not adequate. The City continues to benefit from

Federal and State Grants for major infrastructure projects including street improvement as stated in the revenue discussion in this document.

The City needs a new stream of cash flow for street improvements. We cannot continue to rely solely on the annual transfer from the General Fund funded by the 5% dividend from the Electric, Water and Sanitation Departments. Below are two potential options for the City to consider, including general obligation debt and the creation of a Transportation Department District (“TDD”). There is a lot of work that goes into both options, and both would require voter approval.

- **Option 1:** The City could issue General Obligation debt for the amount needed to repair the streets. This would be a large debt issuance of potentially around \$20-\$40 million. But this has some drawbacks. General Obligation debt requires voter approval because the principal and interest on the bonds is paid back by tax revenue pledged by the City, and pledged revenue could potentially come from a property tax increase.
- **Option 2:** The City could create a TDD. This option does not impose a direct tax on Kirkwood homeowners but still requires voter approval. The TDD may impose a sales tax in increments of 1/8 of 1% up to a maximum of 1% on all retail sales made within the TDD. This is essentially a sales tax on goods sold (excluding motor vehicles, trailers and boats), and those sales taxes collected would go strictly for road improvements in Kirkwood.

1. **Recommendation.** The CFC recommends that the City start exploring the option of creating a TDD the see if the potential impact would be better than issuing traditional General Obligation debt.
2. **Recommendation.** Consider including in the upcoming Kirkwood Community Survey questions regarding citizen satisfaction with existing street infrastructure.

WATER

Observation: Water Main Replacement. A few years ago the City established a goal to replace 1% of water mains annually which is 7,128 linear feet of main. While the City did get to .85% and .86% in FY18 and FY19, respectively, the replacements in FY20 were .59% and are budgeted at only .50% for FY21 and FY22.

1. **Recommendation.** While these budgeted replacement percentages are in line with the .50% national average, the CFC recommends that the City strive to work toward funding the 1% replacement goal in future budgets. The Water Department currently

transfers approximately \$700,000 annually to the General Fund in order to be used for street replacement, one of the City's highest priorities. The City is looking at options for funding streets and if a solution can be found for that, the current transfer of \$700,000 could instead be used to help the Water Department get closer to the goal amount for replacing the aging infrastructure. Another option that could be considered is to perform a cost benefit study of funding Park No. 1 Pump Station Replacement versus replacing and repairing mains and leaks.

Observation: Unaccounted Water. Unaccounted water, including main breaks, has averaged 22-23% over the past three years. While the annual cost to the City of lost water (approximately \$250,000) is less than finding and repairing leaks, the industry average and the Department of Natural Resources recommendation is 10% for unaccounted water. Per discussion with Bill Bensing, new leak sensor technology now exists that could help to identify leaks. Currently the City mainly relies on residents to see and report leaks but many do not reach the surface and are not reported in a timely manner. The cost to purchase the technology is approximately \$300,000.

- 2. Recommendation.** Evaluate the cost versus benefit of purchasing leak detection technology. Determine how much the City could save in annual unaccounted water costs and, therefore, how long it would take to recoup the cost of the software. It might make sense to "borrow" from reserves to finance the technology if sufficient savings can be realized and resources are available to complete identified unaccounted water projects.

Observation: Feasibility of City Selling Water Operation. The infrastructure, operation and administration needed to provide water to the citizens of Kirkwood requires significant capital and ongoing budgetary funding. Considering other needs, there are not sufficient resources to get the City where it should be in terms of keeping up with capital and operating requirements.

- 3. Recommendation.** Consider the feasibility of selling the Water Department. While it was a completely different situation, the city of Eureka recently sold their water operation to Missouri American so it has been done in the past. The City did evaluate the option of selling the water operation to Missouri American in 2000 but decided instead to purchase water from Missouri American and continue the distribution of water in-house. As it has been 21 years since this study, another look at the feasibility of sale may be warranted. A significant infusion of capital from the sale of assets and future operating revenue might be the answer to our street situation. Unlike Sanitation where the citizens recognize and like the service they receive from the dedicated department, it should not make a difference if the water coming out of the pipes comes from Kirkwood or from Missouri American so long as the price is competitive.

SANITATION

Observation: Rates. Due to the steep increase in the cost of recycling due to the global market collapse of the recycling market, in FY21, the City found itself in the position of paying more for recycling than it was paying for trash to be sent to the landfill. In addition, there was a need for additional capital purchases, mainly sanitation trucks. In response to this situation, the Kirkwood City Council determined to continue in-house sanitation services and adopted an approximate 30% rate increase plus future annual CPI adjustment, commencing October 1, 2020. The rate increase included increased fees for curbside service, yard-waste bags, and special pick-ups. With this rate increase, the financial position of the Sanitation Department now has stabilized for the foreseeable future, and the Sanitation Department has commenced funding an annual transfer of \$200,000 for non-sanitation needs.

Notably, the current contract for landfill waste collection expires in 2024. The contract includes the potential for two five-year renewals, thus extending the contract to 2034. The current rate paid for landfill waste collection is \$37.86/ton, with annual adjustments of 2.5-3% anticipated in future years. This rate generally is favorable compared to market rates.

The Sanitation Department also increased emphasis on education of citizens in FY21, including a grant-funded initiative with mailings to all residents and new online materials. This increased educational emphasis appears to have resulted in improved quality and reduced volume of recycled materials, thus reducing costs. Educational efforts and resultant cost-savings are expected to continue in the future.

- 1. Recommendation.** Monitor cost creep and seek to minimize the need for future rate increases, including avoiding annual CPI adjustments if possible. Continue to assess the impact of the annual transfer on the need to increase rates.
- 2. Recommendation.** Consider including in the Kirkwood Community Survey questions regarding citizen preferences 1) for in-house sanitation services versus contracting out these services and 2) for continued operation of the depository versus closure. It is recommended that these survey questions be presented along with explanatory information so citizens are able to provide informed answers.
- 3. Recommendation.** Continue to engage in robust educational efforts, ensuring citizens understand the cost impacts of their recycling choices. Continue to assess and quantify the impact of current educational efforts, the goal of which is to improve the quality of materials being recycled. Sanitation also should continue to seek grants in this area as available.
- 4. Recommendation:** Engage in a review of legal requirements regarding recycling. This review should provide a clear set of guidelines for how much flexibility the City has in the future to restructure its waste-collection program.

- 5. Recommendation.** Continue to explore innovative approaches to waste-collection to reduce the recycling shortfall within legal limits. For example, monitor developments with a possible waste-to-energy facility being considered for the St. Louis area in the future. Additionally, explore the possibility of dropping a material(s) from the recycled items list, for instance glass.

Observation: Operational Efficiencies. Sanitation continues to seek increased operational efficiencies. The adoption of the rolling cart system last year was anticipated to demonstrably reduce capital expenditures, labor costs, and workers' compensation claims. To date, those anticipated reductions are in the process of being assessed, although it appears reductions may be less than anticipated. Other capital investments are being considered to increase efficiency including the use of GPS and route optimization.

- 1. Recommendation.** Continue to monitor and quantify anticipated efficiencies from the adoption of the new rolling cart system.
- 2. Recommendation.** Continue to work toward a goal of route optimization, including the possible adoption of a GPS routing system, assuming such measures will result in cost-saving efficiency gains.

RECREATION

Observation: Ice Rink. The Kirkwood Ice Rink ("Ice Rink") continues to be a stable source of revenue for the Department. Over the last five years, the Ice Rink has consistently generated revenue well above its operational expenses, despite substantial changes to the ice availability in the region during that time. Through both ice-time shortages and surpluses, the Ice Rink's revenue has remained consistently around ~145% of its expenses. This suggests that the current ice rental rate may be set below the current market price and rink utilization may not be efficiently distributed to Kirkwood citizens. After a cursory review of several ice rinks in the region, the Ice Rink's rental rate is approximately 25% - 35% below the standard rental price for an hour sheet of ice. Although this rental rate seemingly assures the full utilization of the facility, it also attracts rental interest from beyond the metro area and, thus, may preclude residents or neighboring municipalities from full access.

- 1. Recommendation.** The CFC recommends exploring a rental rate increase for the Ice Rink to bring it closer to the market rate in the region. The increased revenue may be utilized for capital intensive projects within the Department.
- 2. Recommendation.** The CFC recommends exploring a dynamic pricing model for the Ice Rink rental rates (to the extent one exists) to assure the value of specific rental times are

priced at the current market rate. This model would encourage a more equitable distribution of the Ice Rink expenses by placing a higher expense on those who utilize the facility during prime hours.

Observation: Aquatic Center. Similar to other facilities under the Department’s purview, the Aquatic Center experienced a month-long closure due to COVID during the summer of 2020. This closure resulted in a significant loss of revenue (~\$160,000), but allowed the Department to complete many of its planned capital projects at the Aquatic Center. Nonetheless, the Aquatic Center remains the primary source of capital costs for the Recreation Department as it seeks to repair and restore the 20-year-old facility.

- 3. Recommendation.** The CFC continues to support the Recreation Department’s use of St. Louis County Municipal Parks & Recreation grant for the pool’s infrastructure improvements. Moreover, the CFC encourages the plan to increase admissions and memberships at the Aquatic Center.

Observation: Performing Arts Center. The Performing Art Center (“PAC”) has utilized ~ \$24.5 million of the \$26.5 million borrowed for the project (\$23.5 million bond issue plus \$3.0 million interdepartmental loan). Although the PAC is currently operational, capacity is severely limited due to the pandemic and, thus, revenue is not covering the operational expenses. This budgetary shortfall is exacerbated by the debt financing of ~\$1.3 million annually. Despite substantial cuts in operational expenses during the budgetary year, including furloughs of salaried employees, removal of part-time employees, and major reductions in the goods and services utilized (totaling ~\$500,000 in savings), the Recreation Department still expects a ~\$700,000 deficit at the end of the year. If realized, this deficit will draw the current capital fund balance to ~\$3.0 million. Assuming the Recreation Department continues to experience revenue challenges as a result of capacity restrictions surrounding COVID in the upcoming fiscal year, then the debt financing may create a greater deficit – without the options of furloughs or additional cost reductions from closed facilities as experienced in March 2020. This probable series of events could create a compounded deficit for the Recreation Department (*i.e.* \$1.2 million budget shortfall) and potentially draw the capital fund balance below \$2 million. Such a result would severely restrict future capital projects at the Aquatic Center and Ice Rink which utilize the fund balance for capital expenses.

- 4. Recommendation.** The CFC continues to encourage exploration of partnerships and collaborations with public and private organizations, as well as surrounding communities, to develop different revenue streams at the PAC. Although the CFC originally supported the City’s plan for the PAC to be self-sustaining within its first two years of operation (FY23), the events and circumstances surrounding the COVID pandemic have severely constrained that objective. As such, the CFC extends its timeline to account for the challenges of the previous year and now recommends self-sustainability of the PAC by FY24.

- 5. Recommendation.** The CFC recommends closely monitoring of the capital balance (Fund 302), along with projected revenue and expenses for the Recreation Department, throughout the fiscal year. As the unpredictability of COVID restrictions remain, the CFC recommends assessing all options to mitigate budgetary shortfalls within the Recreation Department.

ELECTRIC DEPARTMENT

Observation: Infrastructure Modernization Suspended. Past heavy capital investment in Electric Department infrastructure modernization efforts will increase operational efficiencies including upgrades to Alfred, Leffingwell, and Essex Van Buren substations plus circuits to improve automation, and reduce line loss and improve efficiency of delivering consistent electric service to our citizens. The last 11 circuits' service extensions and LED street lighting planned for FY21 have been deferred to FY22. Once implemented, the savings anticipated for these two projects is \$700,000/year including \$250,000 for remaining circuit upgrades, \$350,000 from previously upgraded circuits and \$100,000 for the LED project. The Electric Department is currently exploring ways of implementing portions of the upgrade to begin to realize these savings by utilizing their own staff versus contractual crews. Other projects placed on hold include vehicle replacement, ERP, and the work order system. The Sugar Creek Substation upgrade has been placed on hold indefinitely due to a high percentage of community coverage with recently upgraded substations. Charging stations and energy storage are potential projects in the long term but no capital investment is planned on the horizon.

- 1. Recommendation.** The CFC recommends moving forward with the remaining circuit and LED street lighting upgrades as soon as City COVID spending restrictions are lifted to realize the anticipated efficiency savings/year.
- 2. Recommendation.** The CFC recommends evaluation of near term financial impact of delayed capital investment.
- 3. Recommendation.** The CFC recommends quantifying savings gained after completion of efficiency projects to be clearly reflected in the budget going forward.
- 4. Recommendation.** The CFC recommends ongoing feasibility analysis of longer term modernization efficiency projects including ERP, the work order system, Leffingwell energy storage, expansion of charging stations, and the Sugar Creek Substation upgrade.

Observation: Cash Fund Balance at Historical Low. The cash balance at the end of the current fiscal first quarter ended at a historical low of \$6.6 million representing a 14% decline from FY20 and 27% decline from FY19. The Electric Department has continued to invest aggressively in

system upgrades, especially the past few years, but has done so at the expense of the cash fund balance. The Electric Department anticipates no further decline in the cash balance due to reduced planned capital investments once system-wide circuit upgrades are completed and favorable purchased power costs, including 2024 wind energy, to supply 25% of electric consumption. Support of other City services are expected to continue via transfers as they have in the past. Currently, the cash balance is anticipated to grow to \$7.7 million in FY21 and \$7.9 million in FY22.

5. **Recommendation.** The CFC recommends the Electric Department continue to closely monitor net cash position and improve cash position above current cash level via ongoing operating efficiencies and winding down of large capital modernization projects.

6. **Recommendation.** The CFC recommends a review of the \$3,000,000 loan to the Performing Arts Center impacted by COVID restrictions to determine future impact to recovery and cash balance.

Observation: Revenue and Expense Management. Residential utilization represents 86% of total Kirkwood utilization. Energy consumption throughout the day is at higher levels because more customers are utilizing energy as they work from home, which evens out loads throughout the day reducing consumption spikes that increases costs. Consumption spikes are harder to predict causing increased reserved energy purchases to cover potential spikes at higher costs. The pandemic impact on Kirkwood school and business utilization continues to place pressure on revenues. The decrease in school and business utilization have not been offset by increases in residential utilization. Through August, the Electric Department experienced a 3.3% reduction in revenue (\$8.9 million versus \$9.2 million) but that's been offset by an 8.7% reduction in purchase power expense (\$7.5 million vs \$8.2 million) due to load reductions in schools and businesses. As a member of MISO (Midcontinent Independent System Operator) marketplace, Kirkwood Electric purchases and sells power daily based upon internal utilization forecasts. The net amount of these transactions total \$7.0 million net of hourly purchases and sales through the MISO platform. MISO information is cross checked with the metering information and load forecasts Kirkwood Electric submits to MISO. Other than through MISO, Kirkwood Electric is not able to sell electricity beyond our current defined region of Kirkwood and would be required to get public service commission approval in Missouri to operate a distribution system in other areas.

Purchased Power represents over 70% of the Electric Department's budget annually. The purchased power portfolio continues to be well managed. The cost of the purchased power portfolio is expected to be stable and will be significantly reduced in future years with access to renewable energy, specifically wind power in 2024, provided positive legislation continues. The Electric Department has mitigated contract risk associated with power access for Kirkwood residents. The City's major long-term contract expires in 20 years, with the block purchase contract expiring in 2 years. Block contracts are typically 3 years in length, which protects Kirkwood Electric from summer peak hours saving 50% or more during those peak times per megawatt hour.

The Electric Department is currently focused on keeping consistent power for residents, businesses, and schools. All other activities have been placed on hold, including no streetlight repairs and tree trimming. Contract labor has been eliminated for safety. Existing labor is operating in rotations with a hiring freeze in place, although a line worker has left unexpectedly. Hiring an apprentice is underway to support current operations and a succession plan. The dividend to the City is in lieu of property taxes for poles, wires, etc. and includes assistance for street paving and water main construction.

7. **Recommendation.** The CFC recommends continued strong focus on system demand to minimize potential excess MISO daily purchases for anticipated peak demands and market risks from selling excess energy.
8. **Recommendation.** The CFC recommends a detailed review of the daily purchases and sales flowing through the MISO system to ensure the accuracy of settlements received from MISO. There is currently \$7.0 million net purchases and sales net flowing into the purchased power account.
9. **Recommendation.** The CFC recommends monitoring of the power portfolio mix and legislation to take advantage of increased use of less expensive renewable energy sources, specifically wind power to begin in 2024.
10. **Recommendation.** The CFC recommends analyzing the ongoing impact of delayed tree trimming with costs associated with potential future down lines from adverse weather conditions.
11. **Recommendation.** The CFC recommends a review of the block purchase contract that has a near term expiration for any potential savings and risk mitigation if any.
12. **Recommendation.** The CFC agrees with the strategy of contract labor utilization as a lower cost solution for tree trimming and engineering functions.
13. **Recommendation.** The CFC recommends the continued transfer of the annual dividend to the City and possible future financial support for larger community goals, provided the cash fund balance is not negatively impacted.

Observation: Residential Rates. The Electric Department does not expect to seek a rate increase in the near future. Currently Kirkwood Electric charges in the winter months are higher than Ameren's rates. Winter rates apply 8 months out of the year compared to 4 months for the summer rates. Using an average residential rate comparison for a household that utilizes 1000Kwh/month, the annual Ameren billing is \$1,260.08 compared to Kirkwood electric billing of \$1,272.36 which is less than a 1% billing difference. Ameren is currently requesting a rate increase due to COVID, smart metering, and energy efficiency. If successful, the Ameren rate will increase 2.5% annually for the next three years starting this spring.

Kirkwood Electric last increased rates in FY17 and FY18. Future rate increases are not anticipated at this time. However, there may be an opportunity to increase rates in the future should Ameren increase rates. This would allow Kirkwood Electric to accelerate remaining modernization initiatives and enhance the cash balance.

Time of use billing, when implemented, is expected to be revenue neutral, requiring billing software, which has been delayed due to COVID.

14. **Recommendation.** The CFC supports maintaining the current rate for Kirkwood Electric as long as Ameren rates are more competitive. If Ameren is allowed to increase rates an anticipated 2.5%/year, the Kirkwood Electric Department should consider increasing rates to expedite remaining efficiency modernization projects and to accelerate building the cash balance.
15. **Recommendation.** The CFC supports efforts following the pandemic to educate the community about the impact of the time-of-use on rates and explore the adoption of time-of-use rates in the future.

PUBLIC SAFETY

POLICE DEPARTMENT

Observation: Accreditation Manager. The January 2020 CFC report to the City Council included a recommendation approving a civilian part-time Accreditation Manager for the Kirkwood Police Department (“KPD”). However, due to the COVID pandemic, the City Council decided to defer implementation.

Based on the experience of other police departments accredited by the CALEA Commission, the need for a specific staff position (manager) devoted to ensuring compliance with the many standards is a necessity. For those police departments who fail to be reaccredited, it is usually due to lack of proof showing full compliance with the standards. A position devoted to ensuring compliance will allow the KPD to maintain an up-to-date set of police policies and procedures, as well as monthly, quarterly and annual performance reports necessary to build an efficient and effective police service. The reports required by CALEA standards will be an aid to future performance-based budgeting.

1. **Recommendation.** Upon the stabilization of revenues, the CFC recommends the hiring of a part-time Accreditation Manager to oversee the numerous tasks and reports necessary to renew certification of the standards. The KPD will receive a return on this investment, e.g., improved performance at all levels and results from civil lawsuits. The CFC also recommends the police grant duties should not interfere with the managing, reporting and complying with the accreditation tasks/requirements. Continued accreditation by CALEA should be the primary, if not the only duty of this part-time position.

Observation: Code Enforcement. The January 2020 CFC report included a recommendation that the Code Enforcement staff be transferred back to the newly reorganized Planning and Building Department. The City implemented a restructuring of the Planning and Building function on April 1, 2020.

2. **Recommendation.** The CFC recommends that the two-member Code Enforcement unit, including one vehicle, which is an important aspect of a complete planning and building function, be transferred back to the Director of Planning and Developmental Services.

Observation: Police Visibility. The 2018 Kirkwood Community Survey of 752 residents asked about their opinion of public safety services. The KPD received a low rating in the area of “visibility of police” (in both the neighborhoods and retail areas). The proposed FY22 budget document includes comments that the police department concurs that police “visibility” in Kirkwood is a valid concern and requires improvement. To improve visibility, the department states it has sufficient staffing levels to allow officers to increase visible patrols.

3. **Recommendation.** The CFC supports the proposed effort to improve police visibility using available assets. In addition, the Committee recommends the following high visibility police programs be considered. The use of Prop P funds may be appropriate to cover the minor implementation costs.
 - a. Marked police vehicles (that are not in use during a patrol shift) might be routinely parked during business hours in the city center (commercial/retail/restaurant area) as well as the Kirkwood Commons, especially during weekends and holidays. A marked unoccupied patrol vehicle parked in a highly visible parking space gives the public a sense of security. Likewise, it gives potential criminals the impression a local police officer is nearby! The number of available marked patrol vehicles can be increased by not trading-in high mileage vehicles when purchasing new patrol vehicles. This decision would allow additional locations each day for the placement.
 - b. The senior patrol commander may designate highly visible, but safe locations in Kirkwood where patrol officers conduct report writing and perform other administrative duties.
 - c. The proposed program to improve visibility may consider the times of the day and days of the week when the public will take notice of the effort to improve police visibility in the neighborhoods.
 - d. The next Kirkwood Community Survey might include a set of questions that would specifically measure the success of this effort to improve visibility in the neighborhoods and retail areas.

Observation: Community Service Officer. The Community Service Officer (“CSO”) has been providing the community with valuable notifications and updates about the activity of the KPD,

specifically through the use of social media avenues. Although the CSO performs many activities that inform the community, there were no performance data available to evaluate the cost/benefit aspects of this program. The current “Community Camera Program,” including the doorbell cameras, has become a valuable investigative aide in assisting detectives and officers in solving crimes and assisting with calls for service. The CFC understands the potential value of video and still cameras in the identification of suspects. The program also has a crime deterrent aspect.

4. Recommendation. The CFC recommends two budget-related improvements in the CSO program:

- a. The CSO should consider maintaining and reporting periodically the tasks performed to evaluate the cost/benefit of the various programs administered. A summary of this activity may be a part of the next KPD budget proposal.
- b. It is recommended the business video program, including the doorbell cameras, be expanded. The KPD should seek grant funds, funded by Prop P, to assist with the purchase and installation, specifically in high incident or strategic areas as designated by the department. The CSO might continue responsibility for managing, including potential expansion of the program.

Observation: Municipal Service Contracts. During the budget process, the CFC was advised the KPD is now supporting a contract with the City of Glendale and the City of Warson Woods to provide dispatch services for police and fire related calls for service. The contract also permits both police departments to use the Kirkwood jail to house/detain their prisoners. In order to handle this responsibility and additional workload of the proposed KPD budget, a part-time dispatcher was requested at an annual cost of \$25,000. It was learned one additional full-time plus a part-time dispatcher was required (1.5 positions).

5. Recommendation. To understand the recent initiatives expanding the number of police and fire service contracts with contiguous municipalities, the CFC recommends the following:

- a. The appropriate department/staff person brief the CFC members before the next budget cycle begins on the methodology/formula used to negotiate service contracts with other municipalities, e.g., Oakland, Glendale, Warson Woods, and Des Peres.
- b. The appropriate department head and Director of Finance be a part of each service contract negotiating team representing the City of Kirkwood.

Observation: Civilian Utilization. The CFC noted during the review of the police budget that the personnel costs (salary and benefits) for a police officer position are higher than a professional staff (civilian) position. Currently, the KPD has a police lieutenant assigned to manage the Communications and Records Unit. This unit consists of only civilian personnel performing functions not requiring certification/mandatory training or authority to enforce the laws and ordinances and not requiring the performance of hazardous duties or having access to firearms or

non-lethal weapons. It is common for state and local law enforcement agencies to employ civilian managers.

6. Recommendation. The CFC recommends the following be considered concerning personnel administration and related costs:

- a. Consider doing a cost-benefit analysis to determine the feasibility of restructuring this Communications and Records Unit position to a civilian position.
- b. The KPD may want to consider contracting with a personnel consultant to examine other police officer positions within the department to determine if those positions could be performed effectively by a qualified civilian, including the use of part-time versus full-time civilian employees.

Observation: Contractual Services/Interdepartmental Charges. Two line items in the proposed budget, Contractual Services and Interdepartmental Charges, represent nearly \$1.2 million or 12.6% of the KPD proposed budget. Questions concerning these two budget categories were referred to the Finance Department. A better understanding of what is included in both line items may assist the KPD in identifying future costs savings.

7. Recommendation. It is recommended the KPD have a full understanding of the various costs included in the Contractual Services and Interdepartmental Charges when preparing the next proposed budget. This may allow for the reduction of some costs.

Observation: Performance Based Budgeting. The January 2020 CFC report to the City Council included a recommendation that the KPD receive clear direction when preparing the FY21 performance-based budget (“PBB”). For example, provide the following:

- a. A definition of PBB as it applies to the City of Kirkwood and the KPD
- b. The format to be used, versus the traditional line-item format
- c. The PBB Cost Centers to be utilized in contrast to line-item cost centers
- d. Technical assistance to include training

The KPD is willing to take advantage of PBB if it would improve performance and is the best use of revenue. It is the CFC’s understanding that implementation of this recommendation had to be delayed due to the impact of COVID.

8. Recommendation. The CFC recommends the KPD begin implementation of PBB when preparing the next police budget.

FIRE

Observation: Department Name Change. The title assigned to the Kirkwood Fire Department (KFD) does not reflect the services provided to the community. Only 1.5% of the 4,956 calls for service in FY20 involved a fire, but the department is officially titled the “Kirkwood Fire

Department.” The current official name was assigned in 1918 when the firefighters and equipment were devoted only to the suppression of fires. The current City of Kirkwood website, as well as the KFD uniform patch, has the department listed as Kirkwood Fire & Rescue.

1. **Recommendation.** CFC supports changing the official name to “Kirkwood Fire & Rescue Department.”

Observation: Performance Based Budgeting. The KFD has the fundamentals in place to fully implement Performance Based Budgeting (“PBB”), including the appropriate cost centers. This will permit the City administration, residents and business to see the value and costs of the fire and rescue services provided, as well as past and projected performance/workload metrics.

2. **Recommendation.** CFC supports full adoption of PBB after obtaining the necessary guidance (e.g., cost centers, timeline, formatting, PBB training, etc.)

Observation: False Alarms. False alarms and false calls for service represent nearly 8% of the KFD workload and continue to be a serious concern for the command staff and firefighters. For example, during the time the fire apparatus and/or EMS ambulance is responding to a false alarm, firefighters and EMS technicians will not be available to respond to a valid call for emergency services.

3. **Recommendation.** CFC supports adopting a City ordinance governing false alarm/false calls for fire or rescue/EMS services including the examination of how other municipalities are managing false alarms. For example,
 - a. Letter to resident for the first false alarm/false call
 - b. Service fee for second false alarm/false call to same address within a 12-month period.

Observation: Emergency Service Fee. Rescue and emergency medical service calls represent 65% (3,275) of the annual KFD workload, although 33% (1,000) of these service calls do not require transportation to the hospital or the person declines transportation. Therefore, the ambulance fee thus is not received by the City as revenue in support of the service. If the City adopted a \$150 service fee on ambulance non-transport, \$150,000 could be available to offset KFD costs of providing this service.

4. **Recommendation.** CFC supports the adoption of an ambulance service fee for emergency calls within a contract municipality when a person declines transportation even though recommended by the EMS technician and/or first aid is administered by the EMS.

Observation: Ladder Tower 1535. The CFC examined the need to replace the aging Ladder Tower Truck number 1535 in the FY26 budget year. The City Fleet Director uses an asset analysis that assigns “usefulness” life expectancy to every vehicle in the city. A point system is applied to every vehicle with any vehicle with a score of 15 or above should be replaced. Ladder 1535 currently has a rating of 21.45 points. The Chief believes replacement should occur in the FY26 budget year as Ladder 1535 will be 15 years old at that time. A delay beyond this date would

significantly increase maintenance costs and decreased resale value. Consideration could also be given to acquiring a mini-pumper to extend the life of Ladder 1535.

5. **Recommendation.** CFC supports beginning to investigate and identify various options to replace Ladder Tower 1535 in FY26. This would include an examination of the yearly maintenance and depreciation costs to retain Ladder 1535 as compared to the cost of a lease/purchase.

Observation: Municipal Service Contracts. During the budget process, the CFC was advised that the City is now supporting a contract with other municipalities to provide fire and EMS services.

6. **Recommendation.** To understand the recent initiatives expanding the number of fire and police service contracts with contiguous municipalities, the CFC recommends the following:
 - a. The appropriate department/staff person brief the CFC members before the next budget cycle begins on the methodology/formula used to negotiate service contracts with other municipalities, e.g., Oakland, Glendale, Warson Woods, and Des Peres.
 - b. The appropriate department head and Director of Finance be a part of each service contract negotiating team representing the City of Kirkwood.

Observation: Performance Data. The KFD does not specifically collect and report data or the costs associated with responding to calls for fire and/or EMS emergency ambulance service within the three contracted municipalities. It would be beneficial to know the number of calls, time out of service, and type of fire (residential, kitchen, grass, smoking related, etc.), and the number of hospital transports versus non-transports.

7. **Recommendation.** The CFC supports the collection of expanded performance data for fire and EMS services within each contracted municipality to better understand the cost/workload relationship as well as the methodology used to determine costs for future or renewed service contracts.

ADMINISTRATION/HR/WORKERS' COMPENSATION

Observation: Health Insurance and Employee Wellness. In FY21, faced with an increase in health insurance premiums after years of minimal increases, the City conducted an eligibility audit of its health insurance program. Based in part on the results of the audit, necessary cost-savings measures were adopted including adjustments to the costs of plan offerings and the elimination of coverage for spouses who have available coverage at their own employers. Also in its effort to control health-care costs, the City continues to offer a robust wellness program for employees through BJC with strong employee participation.

1. **Recommendation.** In light of the goal of minimizing employee premiums while meeting health care costs to avoid a budget shortfall, the CFC agrees with the City's continued close monitoring of the utilization and costs of various plan offerings and its reductions in covered insureds.
2. **Recommendation.** The CFC also agrees with the City's continued approach to improving the health and wellbeing of City employees while managing costs through strong safety and wellness initiatives.

Observation: Workers' Compensation. Workers' compensation expenses are primarily associated with the severity of injury (surgery required), not the frequency of injury. Although previously, expenses associated with Workers' Compensation claims had increased, in the past two calendar years, there has been considerable improvement. Fewer claims have been made overall, and costs have been well below expectations.

3. **Recommendation.** Continue to emphasize education and training to reduce future claims.

Observation: Compensation. Due to COVID, adjustments to the pay ranges that were scheduled and budgeted for January, 2021 have been suspended. The deferred compensation match was also suspended effective April, 2020 but will resume January, 2021. The City will be meeting with its compensation consultant to discuss our pay ranges and cost of living compared to those of comparable cities. Maintaining regular salary increases is important for the City to remain competitive in the marketplace for hiring.

4. **Recommendation.** Continue to monitor the COVID situation and approaches being taken by other municipalities with respect to employee compensation to react with further adjustments should circumstances warrant them.

Observation: Pension Fund Balances. The fund balance of the Police and Fire Pension Plan continues to decline as expenditures exceed the property taxes collected for the Fund. Amounts not covered by the property tax collections have been supplemented by the General Fund. The amount supplemented by the General Fund is expected to increase in FY22.

- 5. Recommendation.** The CFC supports the City's exploration of additional revenue sources to support the Police and Fire pension and ensure that all liabilities can be satisfied going forward, without a continuing impact on the General Fund. Such an additional revenue source could include an addition to property tax that would need to be approved by voters, which would bring stability to the fund.

CONCLUSION

The City's proposed FY22 budget is more conservative than budgets of prior years but still provides funding for essential services as well as some initiatives deferred from the current year. Due to the downturn and retrenchment caused by COVID, the current year's budget was somewhat irrelevant for purposes of comparison with the FY22 budget, making some areas difficult to evaluate. In addition, we had only first quarter actual data to review so we have not seen the full effect of COVID on the City's finances. However, the CFC thinks the budget is realistic and we are comfortable with it knowing that the City will ramp up expenditures and funding for capital projects only when the resources are available to do so.

The CFC appreciates City Council's consideration of our recommendations and we are happy to answer questions regarding the contents of this document. We welcome the opportunity to discuss responses to our recommendations with the Mayor and City Administrative leadership late this spring.

CITIZENS FINANCE COMMITTEE RECOMMENDATION MEMORANDUM
FISCAL YEAR 2021 BUDGET CYCLE
CITY COUNCIL WORK SESSION
JANUARY 16, 2020

INTRODUCTION AND GENERAL RECOMMENDATIONS

The Citizens Finance Committee (“CFC”) has been meeting weekly since September to review departments’ proposed FY21 budgets as well as major fund balances and overall City sources of revenues. Specific departments reviewed include Police, Fire, Electric, Water, Sanitation, Engineering/Planning, Streets and Administration (including Workers’ Compensation, Human Resources and Employment Benefits). In some cases, we did not review the entire department, but rather a major function or area. Our approach included a review of revenue sources, key budget variances, capital investment plans and funding sustainability. The CFC was focused on the following:

1. Reviewing City fund balances and movement within CFC recommended guidelines to sustain the City’s AA2 rating or better.
2. Assessing current and potential revenue and other sources as well as associated risks to meet proposed expense and capital outlays proposed going forward.
3. Providing citizens with high quality, efficient services at competitive rates compared to neighboring communities for Electric, Water and Sanitation.
4. Reviewing Performing Arts and Community Center activities linked with citizens’ bond issue approval and expectations.
5. Ensuring continued prudent capital investment in City infrastructure.

You will note that this report contains recommendations related to the introduction of performance-based budgeting (“PBB”) starting next budget year with the Kirkwood Police Department. The CFC supports the PBB budget process as a means of managing resources, improving performance and identifying clearly how taxes and fees are managed to improve the level of municipal services. When this new approach to budgeting (versus line item) is fully implemented Kirkwood will be recognized as an example for other local leaders to follow. We are confident that the CFC, as well as City Council members, will have an improved platform for evaluating and funding services. As a small group of citizens who receive Kirkwood services and understands the financial implications, the CFC members, as a group, may be a good source to assist department managers in developing PBB cost centers and prioritizing services.

When we began the FY21 budget review process, the proposed procurement of a new enterprise resource program (“ERP”) that was supposed to begin this year had been placed on hold as possible governance changes in St. Louis County were being discussed. Now that those discussions have ended, the ERP installation and migration are scheduled to begin next year. The CFC did not review management information systems (“MIS”) this year but, based on last year’s review, the new system is contemplated to increase efficiency and decrease the amount of third-party software needed. This will be a major undertaking for several City departments. Because at least some City departments will be adopting PBB over time, it is the recommendation of the CFC that the future ERP financial system incorporate PBB into budgeting and reporting.

Observations and recommendations from our review are included in this document.

The CFC extends our sincere thanks to department heads and staff who participated in the FY 21 budget review process. Each department head is dedicated and has deep knowledge and a sense of ownership in his/her area. We appreciate that they constantly look for more efficient and cost-effective ways to provide the high-quality service that the citizens of Kirkwood have come to expect.

We especially want to thank the City Director of Finance. Sandy Stephens stepped into this role just before we began the budget review process and, as her previous assistant director position had just been filled, she did “double duty” for the past several months. Sandy’s knowledge of City finances and departments, relationships with City staff and her cheerful responsiveness to questions and requests were invaluable to the CFC as we went through the budget process.

REVENUE & FUND BALANCES

Observation: Revenue Risk. The City must be prepared for sudden economic downturn impacting primary revenue streams due to reliance on sales and use tax, legislative risk and possible reduced economic development. The City continues to review current and potential revenue sources and utilizes fund balances to mitigate any downturn in revenues. The City recently completed a revenue stress test analysis, including potential contingency actions, so that the City could continue to provide services at current levels in the event of a 20-25% decline in current revenues.

While the City currently has multiple sources of revenue, tax revenue represents over 67% of the City’s revenue. Sales and use tax revenues are 47% of such tax revenue. Future tax receipts may be limited due to property tax legal limitations, Missouri Utility Gross Receipts Tax legislative risk, and declines in telecommunications and cable franchise fees.

Currently charges for services represent nearly 13% of total City revenue due primarily to increases in ambulance fees, recreation fees and growth in building permits.

Recent increased revenue sources include Fire Prevention Sales Tax (1/4 cent) enacted in FY16 worth \$1.285 million/yr. and County Public Safety Prop P for Public Safety at \$1.5 million/yr.

1. **Recommendation:** The CFC recommends monitoring market conditions and updating risk mitigation plans and revenue stress tests to be prepared for an economic downturn and/or an increased market shift to internet purchases that could impact both sales and use taxes and City fund reserves.
2. **Recommendation:** The City should continue to closely monitor revenue risk associated with Missouri Utility Gross Receipts Tax, telecommunications revenue, and cable franchise fees.
3. **Recommendation:** The City should continue to monitor the ability of the State to collect taxes on internet sales and monitor the ability for the State to transfer internet sales tax to the City.
4. **Recommendation:** The CFC supports self-sustaining enterprise funds' dividend contributions back to the City, if appropriate.

Observation: Service Fees. Fees for service for ambulance, building permits, and Parks & Recreation have been recently reviewed and implemented based upon a market analysis for the quality of services provided.

5. **Recommendation:** The CFC recommends incorporating and expanding PBB as opposed to line item budgeting to evaluate services for dollars deployed. This also will provide a baseline for service expansion costs to other municipalities.
6. **Recommendation:** The CFC recommends incorporating PBB into any future City ERP financial systems solution initiatives.

Observation: Grants. The City does a great job securing Federal and State grants typically covering 80% of many major infrastructure improvements. Budgets reflect timing differences between completed projects and actual funding of the grant. Grants will have saved citizens a total of \$10 million on large infrastructure projects in FY20 through FY24.

7. **Recommendation:** The CFC recommends that the City monitor availability and continued expansion of securing large and medium infrastructure project grants and public safety grants.

Observation: Expanding City Services To Other Municipalities. The City currently contracts with surrounding municipalities for police and fire protection, dispatch services, fleet services, administration services and recreation facilities.

8. **Recommendation:** The CFC recommends continuing the initiative to explore long-term contracts with other municipalities that reflect value of services provided and citizen per capita equity.

Observation: Fund Balances. Fund balances were established for the purpose of mitigating future risk to the City augmenting the City's ability to maintain a strong bond rating of AA2 or better with the rating agencies. Historically, the CFC has recommended target fund balances for each fund.

9. **Recommendation:** The CFC supports closely monitoring all fund balances within CFC recommendations to ensure the City maintains its AA2 bond rating or better and can weather an economic downturn. The CFC recommends performing stress tests on a regular basis.
10. **Recommendation:** The CFC recommends prudent expansion of resources for areas that have declining fund balances (Sanitation, Police & Fire Pension, Sewer Lateral Fund, etc.). Increased revenues may need to come from higher service fees or tax increases that would require voter approval.
11. **Recommendation:** The CFC supports the Police and Fire Pension Board commissioning of an actuarial review of the plan to determine appropriate funding levels for Police and Fire Pension going forward. The City may consider a ballot measure to adjust the tax that supports this fund in the future.

KIRKWOOD POLICE DEPARTMENT

Observation: Staff Addition. The Kirkwood Police Department ("KPD") has requested an addition to staff for a part-time Assistant Accreditation Manager. Based on the experience of other local police departments accredited by the CALEA Commission, the need for a specific staff position (manager) devoted to ensuring compliance with the many standards is a necessity. For those police departments who fail to be reaccredited, it is usually due to lack of proof showing full compliance with the standards. A position devoted to ensuring compliance will allow the KPD to maintain an up-to-date set of police policies and procedures, as well as monthly, quarterly and annual performance reports necessary to build an efficient and effective police service. The reports required by the CALEA standards will be an aid to implementing PBB.

1. **Recommendation:** The CFC supports the request for a part-time Assistant Accreditation Manager. The KPD will receive a return on this investment, e.g., civil court cases, improved performance. However, the CFC recommends that grant administrator duties should not interfere with the managing, reporting and collecting the accreditation requirements. Accreditation compliance must be the position priority.

Observation: Performance Based Budgeting. Based on information received last year, the CFC anticipated the FY21 KPD proposed budget would contain a PBB component. At the beginning of the current budget cycle the CFC members who evaluated the KPD budget were advised the KPD received a one-year extension to implement PBB. The members were also advised that the KPD had not received instructions as to what was expected when implementing this new concept, PBB versus traditional line-item budgeting. The CFC found the KPD willing to take advantage of PBB if it would improve its performance and the best use of revenue.

2. **Recommendation:** As soon as practical, the KPD should receive clear direction when preparing the FY21 PBB budget. For example:
 - Definition of PBB as it applies to the City of Kirkwood and the KPD
 - The format to be used, versus the traditional line-item format
 - The anticipated PBB Cost Centers in contrast to line-item cost centers
 - What information and/or technical assistance that will be made available, to include training

Observation: Capital Improvements. The CFC evaluated the Five-Year Capital Improvement Plan for the KPD and found it to be reasonable based on “current events” and the availability of new police equipment that improves officer safety as well as improving performance. During the review process the CFC requested information (details) about the two leased vehicles at \$21,000 yearly.

3. **Recommendation:** The CFC recommends ongoing review of lease versus buy opportunities within the KPD. Following the current review, the KPD decided to reduce the number of leased vehicles from two to one, with the savings to be used for the purchase of a City-owned vehicle.

Observation: Code Enforcement. As it relates to the KPD budget, the CFC reviewed the proposal to “reorganize the Planning and Building departments to interact and coordinate better.” This would include “streamlining administrative processes to better implement strategic direction, while improving communications and customer service.” The CFC learned a key aspect to planning and building matters – compliance/complaints with the Kirkwood Code – had been transferred to the KPD more than 10 years ago. To fulfill this Code enforcement function, the KPD has two full-time civilian code enforcement positions and one vehicle assigned. In FY19, the two Code enforcement employees handled 2,078 complaints, or 2.2 complaints per work day/per employee.

This function does not appear to be a typical mission of a local law enforcement agency, but rather one directly related to the mission/success of the Planning/Building department.

4. **Recommendation:** The CFC recommends and supports the reorganization of the Planning and Building function, as well as a new senior manager position. This change will better serve the citizens, small contractors and developers (customer service).
5. **Recommendation:** The CFC recommends that Code Enforcement, which is an important aspect of a complete planning and building function, be transferred back to the newly reorganized department. This would include the transfer of the two code enforcement positions and related equipment/expenses.

KIRKWOOD FIRE DEPARTMENT

Observation: Overtime. The annual expenditure for overtime in the Kirkwood Fire Department (“KFD”) continues to increase. One of the main reasons is the reduced number of personnel assigned to C Shift. The other shifts have 17 personnel, with C Shift assigned 16 personnel. Due to scheduling, leave and other factors, the use of overtime is necessary to maintain the minimal staffing level of 15 on-duty personnel per shift. The overtime situation has been exacerbated recently with several injuries resulting in mandatory overtime that negatively affects morale.

Based on the overtime costs presented, the KFD has experienced a 50% increase during the past five years, from \$259,897 in FY16 to \$389,652 currently. The budget request includes one additional firefighter/paramedic at a cost of \$85,000 annually.

1. **Recommendation:** The CFC supports the request for an additional firefighter/paramedic for C Shift. However, such approval should include a condition that overtime expenditures for FY21 be limited to \$300,000 as stated in the budget briefing materials.

Observation: Overtime. During discussions with the KFD regarding the reasons for the increasing costs of overtime each year, it was determined that some of the overtime is due to a gap between the end of employment for one KFD employee and the hiring of a replacement. The City currently produces a listing of fully qualified and ready-to-work individuals once an upcoming vacancy occurs due to an announced retirement. There is an opportunity to enhance the ready-to-work list of qualified individuals to reduce the retirement hiring gap. A reduced list has contributed to the increasing overtime costs due to the minimum 15 staffing level requirement.

2. **Recommendation:** To reduce overtime, the CFC recommends that the City should attempt to have a replacement for a retiring firefighter/paramedic when the retirement occurs.

Observation: Capital Improvements. The CFC agrees that there has been a change in the mix of services provided by the Fire/EMS service, as well as changes in developing commercial and

residential properties in Kirkwood. The current mini-pumper assigned to House No. 3 was acquired in 1999 and has limited capabilities in support of the fire service, especially in the western residential areas of Kirkwood. Also, the KFD reported the maintenance costs for Aerial Ladder Tower 1535 (assigned to House No. 3) have increased due to the limited support capability of the current mini-pumper. The CFC was advised that the replacement of the mini-pumper will not only reduce the in-service use of 1535, which has a maintenance cost of \$3.65/mile, but also extend its service life. It is estimated a new mini-pumper has a maintenance cost of \$1.35/mile.

3. **Recommendation:** The CFC supports a capital expenditure of \$330,000 for the replacement of the current mini-pumper with a new mini-pumper with advanced capabilities. As reported by the KFD, the CFC concluded such move will also extend the life and reduce the maintenance costs for 1535.

Observation: Oakland Service Fees. A full-service contract including an annual inflationary clause with the City of Oakland for police and fire service was approved on July 1, 2019 and will continue for five years until June 2024. The CFC was advised that 88% of the annual fee was allocated to the Police Department leaving 12% going to the Fire Department. As shown below, the City of Oakland under the current contract receives full fire and emergency medical services at a lower per capita cost than that applicable to Kirkwood.

The following is a listing of five municipalities and their current yearly per capita expenditure for full fire department services:

	<u>Per capita</u>
Richmond Heights*	\$373
Maplewood*	\$334
Clayton*	\$321
Kirkwood*	\$241
Oakland (contract)	\$ 37 (est.)
(*provided by the KFD)	

4. **Recommendations:** In order for the CFC to understand the methodology or formula used to negotiate service contracts with other municipalities, it is recommended the appropriate department/staff person brief the CFC. The CFC is concerned residents of Kirkwood (per capita) may be significantly funding the costs of providing full fire and emergency medical services for the residents of Oakland. Even if KFD and KPD split the income from Oakland evenly, the per-capita cost to Oakland would be \$75, still much less than the per-capita cost of other municipalities.

Observation: Performance Based Budgeting. During a review of the KFD proposed budget and related operations costs, the CFC concluded the department has been collecting performance activity/data that will assist the department when implementing PBB.

5. **Recommendations:** The KFD should be considered by the City as the department to implement PBB following the KPD next budget year. Likewise, the KFD should be

encouraged to attend any PBB training as well as monitor the activities of the KPD as it implements such a process.

KIRKWOOD PUBLIC SERVICES

WATER

Observation: Financial Model. The Water Department, with the assistance of the Finance Department, is developing a model, WaterWorth, that will help establish financial policies, set rates and produce long-term final projections of both revenues and expenditures.

1. **Recommendation:** The CFC commends the Water and Finance Departments on the development of the model that will assist with financial management of the Department. Long-term projections are important for a capital-intensive department that continually needs to address the City's old infrastructure.

Observation: Water Main Replacement. The City has established a goal to replace one percent (1%) of water mains annually. In the current fiscal year, the City will achieve that goal, at a cost of \$1.5 million. In FY21 only \$ 1.0 million is budgeted for main replacement, which will be sufficient to replace mains above the national average of one-half percent (0.5%) but which falls short of the City's stated goal.

2. **Recommendation:** While the City has exceeded the 0.5% national average for the past few years, the CFC recommends that the City continue to work toward funding the 1% replacement goal in future budgets. Kirkwood infrastructure is likely older than the national average.

SANITATION

Observation: Rates. There has been a steep increase in the cost of recycling due to the global market collapse of the recycling market. Previously, recycling generated net revenue for the City. This is no longer the case. Currently, recycling is at a \$90 per ton net cost while landfill is at \$37 per ton. The cost of recycling going forward is anticipated to stay at this increased level. Because of the increased recycling costs, transfers to the General Fund from Sanitation have been suspended. The City finds itself in the position of paying more for recycling than it would to have trash sent to the landfill. Ongoing education efforts are anticipated to improve the quality of and

reduce the volume of recycled materials, thus potentially reducing overall cost to a limited extent. In addition, costs for both recycling and regular landfill automatically increase by CPI each year.

1. **Recommendation:** The CFC recommends an upward adjustment to rates to ensure that Sanitation is self-sustaining within a 12- to 18-month timeframe. At a minimum, the CFC recommends that the City adopt annual rate adjustments equal to CPI to even out the impact of anticipated future rate increases.
2. **Recommendation:** Sanitation should assess and quantify the impact of current educational efforts, the goal of which is to improve the quality of materials being recycled. Sanitation should continue to seek grants in this area as available.

Observation: Operational Efficiencies. Sanitation continues to seek increased operational efficiencies. Prior capital investments include the use of GPS, route optimization, and an enhanced work order system to increase efficiency. This year Sanitation made a major change with the switch over to the use of rolling carts for trash. The switch to rolling carts is anticipated to demonstrably reduce future capital expenditures, labor costs and workers compensation claims.

3. **Recommendation:** Sanitation should monitor and quantify into the budget process anticipated efficiencies from the adoption of the new rolling cart system and other operational efficiencies which have been implemented previously.

ENGINEERING/PLANNING/STREETS

Observation: Streets. The condition of City streets continues to be a high priority for citizens. The current methodology for street replacement and maintenance has resulted in progress over the last four years with the average Pavement Condition Index (PCI) moving from 64 to an expected 70 in FY22 when the first cycle of street replacement will be completed. Additional funds are needed for the next cycle(s) of replacement, or the pace will be slow at the current \$1.8 million projected spending for street replacement planned for each of FY22 through FY25.

1. **Recommendation:** The CFC recommends the City explore other sources of funding, including debt issuance, in order to expedite street and sidewalk projects to further improve citizen satisfaction. The CFC expects future street replacement could potentially cost up to \$40 million. As the City has limited capacity to perform/supervise the work of street replacement, the City would need to be able to draw down on debt for streets at a pace of \$3 to \$5 million per year. The CFC acknowledges that, even if other funding sources become available for future cycles of replacement, a minimum of \$1.8 million will be needed annually to properly maintain the streets.

2. **Recommendation:** The CFC agrees with continued transfer funding from the Electric and Water Departments for street infrastructure improvements, along with other budgetary measures, to assure that street maintenance is fully allocated in the budget.
3. **Recommendation:** The CFC supports the continued exploration and use of available state and federal grants for major thoroughfares in Kirkwood.

Observation: Staff Addition/Reorganization. The City is considering the reorganization of the Planning and Building Department, including the addition of one new position.

4. **Recommendation:** The CFC supports this reorganization, as this change should increase coordination in development efforts, expand economic development opportunities and allow greater focus on planning projects.

Observation: Sewer Lateral Program. The Sewer Lateral Program has operated at a deficit over the last four years, as claims have consistently out-paced revenues. The fund balance declined by \$485,000 (53%) between FY14 and FY19. If this trend continues, the Fund could be depleted within the next 4-5 years.

5. **Recommendation:** The CFC recommends the City attempt to increase funding for the Sewer Lateral Program. The City currently collects a property tax of \$28 per parcel annually to fund 75% of the cost of repairs. The maximum sewer lateral property tax permitted by state statute is \$50 annually. The CFC recommends that the City attempt to increase funding to this \$50 level in order to extend the life of the program. Such change to the tax levy amount would have to be approved by the voters.

RECREATION

Observation: Performing Arts Center and Community Center. The Performing Arts Center (“PAC”) has been designated as the primary project in the utilization of the \$24 million bond issue (\$30 million of total funds) for the PAC and Community Center (“CC”). Potential downtown development and increased regional interest in Kirkwood could benefit the entire City. However, at the time of the original bond issue the citizens of Kirkwood were expecting upgrades to both the PAC and the CC. Currently any funds remaining after completion of the PAC will not be sufficient to fulfill citizen expectations demonstrated in the 2013 community survey.

1. **Recommendation:** The CFC continues to encourage exploration of partnerships and collaborations with public and private organizations, as well as surrounding

communities, in planning for the CC. Such collaborations could result in additional capital and/or operating revenue that could expand available resources for the CC.

2. **Recommendation:** The CFC supports the City’s plan for the PAC to be self-sustaining within the first two years of operation (FY23).

Observation: Aquatic Center. An Aquatic Center audit identified significant pool infrastructure deterioration in the 20-year-old facility. It was necessary to close a portion of the pool during the 2019 summer. The five-year capital plan includes allocation of funds to make the necessary repairs and improvements

3. **Recommendation:** The CFC supports the Recreation Department’s use of the St. Louis County Municipal Parks and Recreation grant for pool infrastructure. In addition, the CFC encourages the plans to increase Aquatic Center admissions.

ELECTRIC DEPARTMENT

Observation: Infrastructure Modernization. Past heavy capital investment in Electric Department infrastructure modernization efforts are moving the Electric Department forward to increase operational efficiencies in a variety of ways. Circuit upgrades are expected to be completed this year, which are expected to increase the reliability and efficiency of the overall electrical system. Improvements to 3 of 4 substations are complete with Sugar Creek plans underway following circuit upgrades. New technological improvements with the ERP, GIS, and utility work order systems have been, or are in the process of, being implemented. LED street lights and plans for supplying electricity to potential private EV charging station projects are currently underway.

1. **Recommendation:** The CFC recommends quantifying savings gained after completion of the substation and circuit upgrade projects this year to be clearly reflected in budget going forward.
2. **Recommendation:** The Electric Department should continue to take advantage of technology upgrades, including expansion of LED street lights and supporting new EV charging stations.
3. **Recommendation:** The Electric Department should continue to closely monitor net cash position and improve cash position above current cash level via operating efficiencies and winding down of large capital modernization investments going forward with major initiatives funded primarily via federal and state grants.

Observation: Purchased Power Costs. The Electric Department generally is in a good position with respect to its purchased power portfolio at present. The cost of the purchased power portfolio is expected to be stable or even decrease in future years due to the anticipated increased availability of renewable energy, specifically wind power. Long term energy contracts are in place to mitigate market risk.

4. **Recommendation:** The CFC recommends monitoring of the power portfolio mix and legislation to take advantage of increased use of less expensive renewable energy sources, specifically wind power to begin in 2023.
5. **Recommendation:** The CFC recommends the monitoring and improving of electric system utilization load factor especially for peak residential utilization via education and potential variable utilization rates.
6. **Recommendation:** The CFC supports the evaluation of the economic viability of storing energy at the Leffingwell substation.

Observation: Rates. While there always will be regulatory and economic uncertainty surrounding rates charged for electricity, given the current expectation of static labor and purchased power costs, the Electric Department does not expect to seek a rate increase in the near future. Kirkwood's rates continue to be competitive both nationally and compared to Ameren given Ameren's current infrastructure improvement program. This stability in rate levels should allow the Electric Department to continue its contributions to the City in the form of an annual dividend and to continue lending to the City for larger community goals. For example, the Electric Department loaned the City \$3 million toward the cost of construction of the PAC.

7. **Recommendation:** The CFC supports efforts to educate the community about the impact of the time-of-use on rates and explore the adoption of time-of-use rates in the near future.
8. **Recommendation:** The CFC recommends the continued transfer of the annual dividend to the City and possible future financial support for larger community goals as is prudent.

Observation: Labor. The Electric Department's workforce numbers remain static, although more potential retirements are anticipated in future years. As retirements occur, it is expected that new employees likely will enter at the apprentice level, reducing overall labor costs. Currently the thoughtful succession plan developed by the Department to mitigate retirement risk is approximately 50% complete.

9. **Recommendation:** The CFC recommends executing succession plan in apprentice hiring process for the next 2 years.

10. **Recommendation:** The CFC supports continued utilization of contract labor for marking utility line locations refocusing existing labor on higher expertise tasks.

ADMINISTRATION/HR/WORKER'S COMP/SAFETY

Observation: Health Insurance Premiums. A 10% increase in health insurance premiums is expected after years of minimal increases. Much of the increase is attributable to the cost of adding additional insureds – including already covered spouses – to the employees' policies.

1. **Recommendation:** The CFC recommends the City explore the benefits of healthcare plans that either exclude, or charge a premium for, employees' spouses who are eligible for private health insurance through their own employer.
2. **Recommendation:** The CFC agrees with the City's continued approach to improving the health and wellbeing of City employees while managing the cost through strong safety and wellness initiatives.

Observation: Workers' Compensation. Although expenses associated with Workers' Compensation claims have increased over the last few years, these expenses are primarily associated with the severity of injury (surgery required) and not frequency. However, these severe injuries should decline with the City's decision to automate curbside trash pickup.

3. **Recommendation:** The CFC agrees with the City's approach to educating and training personnel about proper workplace safety procedures.
4. **Recommendation:** The CFC suggests that the City continue to focus on automation in areas of high workers' compensation claims.

Observation: Fund Balances. The fund balance of the Police and Fire Pension Plan has been declining every year as expenditures exceed the property taxes collected for this Fund. The Fund balance has declined from \$2.8 million at the end of FY14 to \$700,000 at the end of the last fiscal year. Current funding is through a property tax that was first approved in 1946. The most recent tax was approved by voters in 1996 and now covers approximately 60% of the anticipated annual liability. Prop P and the fire protection sales tax are potential sources of funding.

5. **Recommendation:** The CFC supports the City's exploration of additional revenue sources to support the Police and Fire pension and ensure that all liabilities can be satisfied going forward, including an addition to the property tax that would need to be approved by the voters, in order to provide unsubsidized stability to the fund.

CONCLUSION

The CFC is comfortable with the proposed FY21 budget. The CFC also appreciates that administrative leadership recognizes potential risks and challenges and the need to be prepared for market forces, economic events, legislative action and other circumstances that may negatively affect the City's financial health.

The CFC appreciates City Council's consideration of our recommendations and welcomes any questions regarding the contents of this document. As we did with the current year's budget review, the CFC would like the opportunity to discuss responses to our recommendations with the mayor and/or his representatives late this spring.



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, December 17, 2021 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Barb Feiner, Matt Kersting, Randy Moore, Kelly Mullholland, Hunter Martiniere, Al Rheinacker

Committee Members Absent: Larry Watson, Matt Biere

City Employees in Attendance: none

Staff Liaison: Sandy Stephens, Jennifer Forgy

Kelly Mullholland opened the meeting.

Approval of Minutes

A motion was made by Barb Feiner and seconded by Hunter Martiniere to approve the minutes of the December 10, 2021 meeting. All in favor, motion carried.

Citizen Comments

None

Discussion

Members of the Citizens Finance Committee discussed their observations and recommendations for the Sanitation, Recreation, and Performing Arts Center sections of the memorandum to Council.

Additional departments will be discussed at next meeting.

ROUND TABLE

No comments

ADJOURNMENT

A motion was made by Randy Moore and seconded by Hunter Martiniere to adjourn the meeting. All in favor, motion carried.

The Meeting adjourned at 8:20am

The next meeting will be held on Friday, January 7, 2022



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, January 7, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Barb Feiner, Matt Kersting, Randy Moore, Kelly Mullholland, Hunter Martiniere, Larry Watson, and Matt Biere

Committee Members Absent: Al Rheinacker

City Employees in Attendance: none

Staff Liaison: Sandy Stephens, Jennifer Forgy

Kelly Mullholland opened the meeting.

Approval of Minutes

A motion was made by Barb Feiner and seconded by Randy Moore to approve the minutes of the December 17, 2021 meeting. All in favor, motion carried.

Citizen Comments

None

Discussion

Members of the Citizens Finance Committee discussed their observations and recommendations for the Engineering/Streets, Planning and Development Services, Water, Electric, Police, Fire, and Procurement sections of the memorandum to Council.

The entire memorandum will be further discussed and finalized at next week's meeting.

ROUND TABLE

No comments

ADJOURNMENT

A motion was made by Barb Feiner and seconded by Randy Moore to adjourn the meeting. All in favor, motion carried.

The Meeting adjourned at 8:35am

The next meeting will be held on Friday, January 14, 2022



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, January 14, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Barb Feiner, Matt Kersting, Randy Moore, Kelly Mullholland, Hunter Martiniere, Al Rheinneck

Committee Members Absent: Larry Watson, and Matt Biere

City Employees in Attendance: CAO Russ Hawes

Staff Liaison: Sandy Stephens, Jennifer Forgy

Kelly Mullholland opened the meeting.

Approval of Minutes

A motion was made by Randy Moore and seconded by Hunter Martiniere to approve the minutes of the January 7, 2022 meeting. All in favor, motion carried.

Citizen Comments

None

Discussion

Members of the Citizens Finance Committee discussed their observations and recommendations for the Administration, Revenue and Fund Balance, Introduction and Conclusion sections of the memorandum to Council.

The committee voted Hunter Martiniere as the CFC Committee Chair for next session.

The committee will be presenting their memorandum to City Council on January 20, 2022.

ADJOURNMENT

A motion was made by Hunter Martiniere and seconded by Randy Moore to adjourn the meeting. All in favor, motion carried.

The Meeting adjourned at 8:00am



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, September 16, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Matt Kersting, Larry Watson, Brian Gill, Douglas Coombs, Randy Moore, Tom Feiner

Committee Members Absent: none

City Employees in Attendance: Laurie Asche, City Clerk

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting and committee members introduced themselves.

Approval of Minutes

A motion was made by Randy Moore and seconded by Brian Gill to approve the minutes of the January 14, 2022 meeting. All in favor, motion carried.

Appointment of Vice Chair

A motion was made by Randy Moore and seconded by Doug Coombs to confirm Matt Kersting as Vice Chair. All in favor, motion carried.

Citizen Comments

None

Laurie Asche, City Clerk

Laurie explained the Sunshine Law. The Sunshine Law is the open records law in the state of Missouri. All entities must follow the Sunshine law in Missouri. As the custodian of records for the City of Kirkwood, all requests for records must go through the City Clerk's office.

All Boards and Commissions meetings, including subcommittees, must have an agenda posted no less than 24 hours in advance.

Meeting minutes must be taken of each Board and Commission and/or subcommittee meeting and are open for public inspection.

Any information provided at the meeting is subject to the Sunshine Law and subject to request for records.

A quorum is needed to conduct a meeting. If a quorum is not met, the meeting must be cancelled immediately. Staff must make a phone available if members are unable to attend the

meeting in person. An attendee on the phone does count towards the quorum.

Emails are open to the public for request of record. Board and Commission members can ask questions and set up meetings via email but conversations that lead to discussion are not allowed under the Sunshine Law. Those conversations should happen during an in-person meeting in which minutes are being taken. The City archives emails and the City liaisons should be included in Board and Commission email communications.

Laurie provided information regarding Robert's Rules of Order, a set of rules for conduct at meetings. Robert's Rules of Order provides a fixed order of business and the Chair of the Board and Commissions sees that this order is followed.

Jennifer Forgy, Finance Assistant Director

Jennifer explained different funds that the City of Kirkwood utilizes. It is presumed that all of a government's activities are reported in the general fund unless there is a compelling reason to report an activity in some other fund type.

The General Fund is the chief operating fund of the City of Kirkwood and some of the departments that are included in the General Fund are: City Clerk, Admin, MIS HR, Purchasing, Finance, Court, Police, Fire, Street/Engineering, Planning and Development, Recreation, and Performing Arts Center. The revenue streams for the General Fund include: property taxes, PILOTS, sales taxes, gross receipt taxes, franchise fees, motor vehicle taxes, county road and bridges taxes, county public safety taxes, licenses, permits, intergovernmental, and charges for services.

A member asked for examples of PILOTS. Examples for PILOTS in the City of Kirkwood include: Aberdeen, Kirkwood Housing, and Bethesda. The City receives over \$30,000 a year in PILOTS.

The City also has special revenue funds which include the Park Fund, Special Business District Fund, P&F Property Tax Pension Fund Equitable Sharing Fund, and Sewer Lateral Fund. Revenue generated for the special revenue funds are restricted for special purposes and are not for the general operation of the City.

The City also has a Capital Improvement Fund and a Park Capital Improvement Fund. With the Park Capital Fund, there is an order of priority for what is paid and that order is: debt service, transfer to the Park Fund, and transfer to the General Fund to make the General Fund whole. The residual after the priorities is the capital.

Sandy clarified that the Park Board oversees the Park Fund and City Council oversees the Park Capital Improvement Fund.

The proprietary funds consist of the Electric Fund, Sanitation Fund, and Water Funds. The revenue for these funds are fees driven.

Hunter explained the new format of the calendar. Sections of the memo will be finalized throughout this year's session instead of at the very end of the session.

A discussion was held regarding a new structure for the memo and the responsibility of the committee.

ADJOURNMENT

A motion was made by Brian Gill and seconded by Doug Coombs to adjourn the meeting. All in favor, motion carried.

The next meeting will be held on Friday, September 23, 2022



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, September 23, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Matt Kersting, Larry Watson, Douglas Coombs, Randy Moore, Tom Feiner

Committee Members Absent: Brian Gill

City Employees in Attendance: Laurie Asche, City Clerk

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting.

Approval of Minutes

A motion was made by Randy Moore and seconded by Tom Feiner to approve the minutes of the September 16, 2022 meeting. All in favor, motion carried.

Mayor Tim Griffin and CAO Russ Hawes

Mayor Griffin explained to the committee that Russ prepares the budget to present it to City Council. Council looks at the budget to make sure it aligns with their overall vision of the City.

Russ explained that the budget process begins with a planning session involving the department heads and City Council. Russ mentioned various factors that are taken into account while preparing the budget such as an increase in turnover rate, decline in telecommunication revenues, rising project and material cost due to inflation, and a looming recession in the coming year.

Russ' priority is protecting citizen's funds and would like to continue the trend of building the fund balance.

The current turnover rate is around double what it has been in the past and this is especially true with employees at the lower end of the pay scale. Russ is looking at ways to strengthen the employee compensation package and increase employee engagement.

Russ discussed the Strategic Plan, which includes the vision and values of the City. Russ and Council acted quickly when the pandemic hit and were able to remove \$2.1M from the budget as a protective measure. This allowed the City to move through the pandemic and continue to increase the fund balance. Russ feels that we are on the right track to continue to act on Council's desires of the Strategic Plan and still be fiscally conservative. Russ explained to the committee that staff does watch fund balance but staff watches the cash

flow as much as anything because of margin calls and volatility of the market. A discussion was held involving transfers between enterprise funds and the general fund. Mayor Griffin explained that rate increases are not necessarily due to moving money between funds, but due to rising costs. Russ stated that the capital funding is out of sync with our capital needs. Priorities have to be made, as there is not enough funding for everything to be done all at once.

The committee asked if the City does stress tests and Russ informed the committee that the City does do stress tests and takes a look at information over a five year period rather than one or two years.

Mayor Griffin stated that increasing the number of residents is a priority. This will increase the City's stability and growth. Comparing the last two census, the population of the City of Kirkwood went from 27,540 to 29,461.

Committee members discussed a new structure for the memo.

ADJOURNMENT

A motion was made by Brian Gill and seconded by Doug Coombs to adjourn the meeting. All in favor, motion carried.

The next meeting will be held on Friday, October 7, 2022



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, September 30, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Matt Kersting, Larry Watson, Douglas Coombs, Randy Moore, Tom Feiner

Committee Members Absent: Brian Gill

City Employees in Attendance: Jim Silvernail, Fire Chief

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting.

Approval of Minutes

A motion was made by Larry Watson and seconded by Tom Feiner to approve the minutes of the September 23, 2022 meeting. All in favor, motion carried.

Jim Silvernail, Fire Chief

The Fire Department handles fires, EMS, hazardous materials, technical rescues, and automatic aid to assist other cities. The State of Missouri has a state wide mutual aid pact through the state statutes of the State Fire Marshal's office.

Rescue and EMS calls represent 60% of the calls. Other calls can be classified as hazardous conditions, service calls, good intent calls, false alarms, severe weather, special incidents, fires and explosions.

Chief Silvernail explained the new command structure with three new Battalion Chiefs, one for each shift, and the benefits to having Battalion Chiefs in command at a fire scene.

Three fire stations are strategically placed with Kirkwood which allows the fire department to get anywhere in Kirkwood within six minutes. The call volume over the past four years shows a larger amount of EMS calls than fire calls each year.

Chief Silvernail discussed the Fire Department expenses. 82% of the fire budget is personnel services.

The Fire Department generates revenue from Ground Emergency Medical Transportation (GEMT) program and ambulance fees, however, these revenues are not sufficient to cover Fire expenditures.

Interdepartmental charges include fleet services, fuel, and utilities.

Knowing the needs of the Fire Department, the City was able to include some of the Fire capital items with the Electric Department bond issue.

The City of Kirkwood provides command, administrative, ambulance and dispatch services to the City of Glendale. Glendale has a contract with Warson Woods and Warson Woods is included in the services provided under the City of Glendale contract. The contract with the City of Glendale does not require additional personnel, trucks or ambulances.

The Fire Department has implemented technology upgrades to increase efficiency, provide statistics and reduce risk.

Future issues include ladder tower 1535, computer aided dispatch upgrade, facility upgrades, facility renovations, and a training facility.

Committee member inquired about the last City stress test.

ADJOURNMENT

A motion was made by Larry Watson and seconded by Doug Coombs to adjourn the meeting. All in favor, motion carried.



**City of Kirkwood
Citizens Finance Committee Minutes (Amended)
Friday, October 7, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Larry Watson, Randy Moore, Tom Feiner, Brian Gill

Committee Members Absent: Douglas Coombs, Matt Kersting

City Employees in Attendance: Bill Bensing, Sanitation

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting.

Approval of Minutes

A motion was made by Larry Watson and seconded by Randy Moore to approve the minutes of the September 30, 2022 meeting. All in favor, motion carried.

Bill Bensing, Director of Public Works

Landfill usage and landfill costs have continued to increase over the last five year. Yard waste collection is steady and is a “pay as you go” program.

Solid waste has been increasing and recycling has been decreasing over the past five years partially due to the City of Kirkwood’s efforts to educate the public on recycling correctly. A grant was received to assist with a public education program. The City has a ‘Waste Wizard’ game on the City website to bolster education and increase communication to customers.

The revenue budget for dumpsters is a projected decrease from \$40,200 in FY23 to \$5,940 in FY24 due to a commercial account ending it’s service. Special pick-up revenues are expected to decrease in FY24 due to the free bulky waste pickup program that started in 2021. St Louis County requires cities to have at least one bulky waste pickup a year.

Bill expects a slight increase of 2.2% in personnel services. He stated that the turnover rate was about 40% this past year, which is higher than usual. Bill expects a decrease in contractual services expenses due to a credit from the increased market value of recycled cardboard. An increase in interdepartmental charges is expected in FY24 as fleet costs increase.

The capital budget for FY24 lists receptacles, a rear loader, a side loader and a baler totaling \$685,000.

The Sanitation Department is implementing a routing system to increase efficiencies. The City is

seeking two grants, one for equipment replacement and one for recycling education.

ADJOURNMENT

A motion was made by Tom Feiner and seconded by Brian Gill to adjourn the meeting. All in favor, motion carried.



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, October 14, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Larry Watson, Randy Moore, Tom Feiner, Brian Gill, Douglas Coombs, Matt Kersting

Committee Members Absent: none

City Employees in Attendance: Kyle Henke, Parks and Recreation

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting.

Approval of Minutes

A motion was made by Randy Moore and seconded by Douglas Coombs to approve the minutes of the October 7, 2022 meeting. All in favor, motion carried.

Kyle Henke, Parks and Recreation Director

The funding sources for Parks and Recreation are ½ Cent Parks & Recreation Sales Tax, Park Property Tax/Maintenance Fund, and Recreation Fees and Charges. \$1.5M has been collected in ½ Cent Sales Tax in the first six months of this fiscal year compared to \$1.4M collected in the first six months of last fiscal year.

Kyle stated that the majority of the revenue for Recreation is collected in the summer.

Labor shortages are affecting the Parks side of operations more than the Recreation side of operations. Kyle mentioned the increase in pay for part-time employees in the current market would be significant since Recreation employs mostly part-time staff.

Performing Arts Center has had a healthy revenue growth since opening in FY21. Year-to-date the Performing Arts Center has collected \$94,000 in concession revenue. Facility and rental fees continue to grow with a weekend rental capacity of 96%.

Replacement of the rink chiller for the ice rink has been put on hold due to a longer than anticipated life expectancy. Currently the plan is to locate and purchase additional R-22 to stockpile for continued use of the current rink chiller.

Renovations of the Community Center are in the early stages with schematic design and Council's approval of the project budget. There are bond funds remaining from the Performing Arts Center that will be used for the Community Center renovation.

Long-term capital considerations include the replacement of the aquatic center and interior improvements to the Reim Theater.

Kyle and the committee held a discussion regarding the repairs needed for the aquatic center, funding options for the repairs, the repair timeframe outside of the pool season, and the option of raising user fees.

ADJOURNMENT

A motion was made by Randy Moore and seconded by Tom Feiner to adjourn the meeting. All in favor, motion carried.



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, October 21, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Larry Watson, Tom Feiner, Brian Gill, Doug Coombs, Matt Kersting

Committee Members Absent: Randy Moore

City Employees in Attendance: none

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting.

Approval of Minutes

A motion was made by Tom Feiner and seconded by Doug Coombs to approve the amended minutes of the October 7, 2022 meeting. All in favor, motion carried.

A motion was made by Doug Coombs and seconded by Brian Gill to approve the minutes of the October 14, 2022 meeting. All in favor, motion carried.

Round Table Discussion of Parks/Recreation, Fire and Sanitation

Matt Kersting opened the discussion of the Parks/Recreation by mentioning the Ice Rink and suggesting a cost analysis to compare the purchase of R22 to extend the life of the current chiller or change the cooling tower to an ammonia based system sooner. Committee members discussed effects on the capital plan if the life of the cooling system is extended longer than initially anticipated as it may coincide with major repairs to the aquatic center.

A discussion was held regarding capital expenditures and ways to increase capital funds for future projects moving forward.

The committee discussed the Aquatic Center and the number of lifeguards needed to staff the pool. With the number of lifeguards needed and hourly pay rates increasing it was suggested that a review of the pool management agreement may be needed.

Community Center renovations will take place in the near future and the committee discussed the City taking that opportunity to design additional revenue generating spaces. Wi-Fi access to meeting spaces will assist in generating additional revenue.

Larry provided an overview of the recommendations for the Fire Department beginning with

staffing. Larry noted that the new command structure and impact that will have on overtime going forward is something that should be monitored.

Sandy Stephens explained how the debt service was structured to assist with the capital needs of the Fire Department.

Larry explained revenue recommendations such as Fire and Dispatch service contracts, a cost/benefit analysis for non-transport ambulance service, mutual aid to other municipalities, and a cost/benefit analysis of imposing fees for false alarms/calls.

Hunter opened the discussion on Sanitation, starting with the Kirkwood rates compared to neighboring municipalities.

The committee members discussed whether Kirkwood should maintain a Sanitation department or outsource the service.

Personnel & operational efficiencies were discussed with recommendations to review different compensation options to enhance worker output and retain high performing employees. Operational efficiencies that reduce reliance on personnel and/or reduce the physical demand of the job was also suggested.

ADJOURNMENT

A motion was made by Larry Watson and seconded by Brian Gill to adjourn the meeting. All in favor, motion carried.



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, October 28, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Larry Watson, Tom Feiner, Brian Gill, Doug Coombs, Matt Kersting, Randy Moore

Committee Members Absent: none

City Employees in Attendance: Bill Bensing, Water

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting.

Approval of Minutes

A motion was made by Larry Watson and seconded by Tom Feiner to approve the amended minutes of the October 14, 2022 meeting. All in favor, motion carried.

Bill Bensing, Director of Public Works

Bill discussed the decrease in water main replacements over the last few years and stated the main contributor to this is budgeting. Between 1.4M and 1.5M is budgeted for water main replacements each year, which takes care of 3000 linear feet.

There were 114 water main breaks and leaks per 100 miles of pipe in FY22, up from 99 in FY21, which Bill stated is on the high side. Some of the contributing factors for water main breaks are the age of the system, flushing hydrants, and weather.

The industry average for unaccounted water is 25%. The City of Kirkwood had 21.16% in FY21 and 26.74% in FY22.

A 15% rate adjustment to the residents will be proposed for FY24 but a 38.3% rate adjustment is what would be needed to balance the budget. Bill is applying for two grants but feels that there is a low chance the City will get the grants since the City does not fully meet the requirements.

A decrease in capital expenses is expected in FY24 due to reallocating a project. Contractual services is estimated to increase by 4% for purchased water. An increase of almost 28% in commodities is projected for FY24.

Water main replacement on Essex is planned for FY24. Additional capital expected in FY24 includes a vehicle, tank management, cost of service and a dump truck.

For the proposed rate adjustment to the residents, an average user of 11 CCF would pay \$68.49 per month compared to a similar user of American Water who would pay \$62.52 per month. A committee member suggested a one-time assessment fee for water customers.

Current events in the Water Department include a water loss audit, water main on Geyer Rd has been completed, water mains on Orchard are being replaced and the submission of the two grants.

The committee members continued a discussion of capital improvements, budget transfers, risk analysis, water rates and recommendations they are interested in presenting to Council.

ADJOURNMENT

A motion was made by Randy Moore and seconded by Tom Feiner to adjourn the meeting. All in favor, motion carried.



City of Kirkwood
Citizens Finance Committee Minutes (Amended)
Friday, November 4, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122

Committee Members in Attendance: Hunter Martiniere, Larry Watson, Tom Feiner, Brian Gill, Doug Coombs, Matt Kersting, Randy Moore

Committee Members Absent: none

City Employees in Attendance: Chief Brian Murphy, Police

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting.

Approval of Minutes

A motion was made by Randy Moore and seconded by Doug Coombs to approve the amended minutes of the October 28, 2022 meeting. All in favor, motion carried.

Brian Murphy, Police Chief

Chief Murphy explained his interest in expanding the dispatch center. Currently the City is not able to offer dispatch services to municipalities outside of the cities already being serviced by the City of Kirkwood. A larger dispatch center would allow additional contracts for dispatch services. Chief Murphy also discussed an option for the dispatch division to be a separate department outside of the Police Department but still managed by the City of Kirkwood.

In the last 12 months, the Police Department has had a staff turnover rate of 20%. The Chief explained that the officers who left stated they were leaving due to the pension plan. The Chief was asked by a committee member if he sees this causing an issue in recruiting and the Chief stated that it already is. A further discussion was held regarding the pension plan.

The Kirkwood Police Department continues to be CALEA accredited.

Chief Murphy discussed the Police Department capital expenditures. Similar to other departments, costs have increased above what was initially budgeted causing some capital expenditures to be pushed to the next fiscal year. One detective uses a leased vehicle and that lease is reimbursed through a grant.

Chief Murphy discussed the FLOCK cameras, which are stationary license plate readers that take pictures. This started as a trial program and the City is now looking to increase the number of cameras in Kirkwood. The cameras are leased and the service costs \$2,200 per camera per year. FLOCK data is shared between other police departments that participate in the program.

An additional school resource officer was added this year. The school district pays 75% of the

officer's salary, benefits, car and pension.

Chief Murphy discussed the City of Oakland and mentioned the equipment, such as radar equipment and motorcycles, that Oakland buys for the City of Kirkwood on top of the contracted payment for services.

ADJOURNMENT

A motion was made by Doug Coombs and seconded by Tom Feiner to adjourn the meeting. All in favor, motion carried.



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, November 11, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Larry Watson, Tom Feiner, Brian Gill, Doug Coombs, Matt Kersting, Randy Moore

Committee Members Absent: none

City Employees in Attendance: Mark Perry, Electric

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting.

Approval of Minutes

Minutes were amended

Mark Petty, Electric Director

Rates have been stable over the last five years but the fuel adjustment charge has seen an increase. Mark explained the Wholesale Electric Sales revenue from Prairie State and how hedging the electric market works. Meter sales and Wholesale sales are the largest revenue generators for the Electric Department.

Electric recently received a bond to assist with capital. Three quarters of the city has already been outfitted with new transformers and poles to prepare for the move to higher voltage. The modernization of the Sugar Creek substation will take place in two year. The Electric Department continues to be aggressive with the modernization schedule.

Mark explained the analytics that are done within the Electric Department to see what changes customers are making with their energy usage to determine what adjustments his department needs to make. A committee member asked if there is concern about stolen power. Mark stated that with the new metering information system he is able to tell the usage and is not concerned with stolen power. Mark and the committee discussed solar energy and wind energy.

Mark mentioned the <https://www.kirkwoodelectric.org/> website that provides customers with additional information.

Mark explained the collateral that MISO requires for a percentage of the purchase power transactions. Energy in the market is primarily generated by natural gas and due to current events natural gas prices have doubled. This increase has caused Kirkwood to post an additional \$800,000 in collateral.

ADJOURNMENT

A motion was made by Randy Moore and seconded by Tom Feiner to adjourn the meeting. All in favor, motion carried.



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, November 18, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Larry Watson, Tom Feiner, Brian Gill, Doug Coombs, Matt Kersting, Randy Moore

Committee Members Absent: none

City Employees in Attendance: none

Staff Liaison: David Weidler

Hunter Martiniere opened the meeting.

Approval of Minutes

A motion was made by Randy Moore and seconded by Doug Coombs to approve the minutes of the November 11, 2022 meeting. All in favor, motion carried.

A motion was made by Tom Feiner and seconded by Randy Moore to approve the amended minutes of the November 4, 2022 meeting. All in favor, motion carried.

Round Table Discussion of Police, Electric and Water

The committee discussed the dispatch division of the Police Department. The discussion included the size of the dispatch services area, the possibility of expanding dispatch services to additional municipalities and shifting the dispatch division to be its own department instead of being within the Police Department.

Additional discussions were held in regards to the Police Department pertaining to the school resource officers, compensation for employees, retirement benefits and the high turnover rate.

The committee talked about the deferred capital expenditures for the Police Department and what their recommendations should be this year.

Hunter started the Electric discussion with the reduced cash balance and the fuel charge offset. Additionally, the committee talked about wind energy and time of use rates. Larry introduced the final observation regarding the Electric Department involving infrastructure modernization and the current capital investment plan.

Randy began the Water discussion by mentioning the inter-departmental transfer. A suggestion was made for the Water Department to utilize more of the available budget than what is usually

spent. Randy talked about the main replacement rates in Kirkwood as compared to the national average. He also mentioned recommendations pertaining to water main breaks, water loss, calls for services, water storage tanks, grant application, lead service lines and cybersecurity.

ADJOURNMENT

A motion was made by Randy Moore and seconded by Tom Feiner to adjourn the meeting. All in favor, motion carried.



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, December 2, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Larry Watson, Randy Moore, Tom Feiner, Brian Gill, Douglas Coombs, Matt Kersting

Committee Members Absent: none

City Employees in Attendance: Bill Bensing & Chris Krueger, Engineering/Streets

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting.

Approval of Minutes

A motion was made by Larry Watson and seconded by Randy Moore to approve the minutes of the November 18, 2022 meeting. All in favor, motion carried.

Bill Bensing, Director of Public Works

Bill begins by discussing the Engineering Department. Bill informed the committee that the expenses for personnel services would increase if Council passes the proposed COLA increase for the employees. The contractual services decrease is due to some contracts ending and/or being deferred. The capital outlay increase is for new office furniture. Interdepartmental charges includes fleet services, gas, electric and trash, to name a few, have increased.

Bill explained to the committee that during the years where concrete work increases, asphalt work decreases, and vice versa. Bill and the committee members discussed the decision process for deciding when to use asphalt and when to use concrete.

Bill shared with the committee that the Engineering Department is now using AI technology for their street preservation project to establish a new base line PCI of City streets. Previously employees would walk the streets and visually detect problems. Bill anticipates a bi-annual pavement assessment using the AI technology.

Bill and the committee discussed how a TDD could benefit the Engineering and Streets departments.

Bill provided a list of federal aid projects that shows the phase of each project, the amount of federal grant money and Kirkwood's financial responsibility. Bill also provided the committee with the five-year capital plan.

Bill also gave a presentation on the Street Department. The Street Department handles pothole patching, curb work, concrete slabs replacements and asphalt patching. Bill stated the years where concrete work increases, asphalt work decreases, just as in the Engineering Department.

An increase in contractual services such as worker's comp and uniforms is anticipated for FY2024. Commodities such as materials for signs, concrete and asphalt will also see an increase in FY2024. A pavement drill is being requested in the FY2024 capital outlay. Interdepartmental expenses are increasing for the same reasons as in the Engineering Department.

The ups and downs of the fund balance was discussed. Sandy explained that the City needs to remain cognizant of fund balance changes to make sure enough is available for unexpected events.

ADJOURNMENT

A motion was made by Randy Moore and seconded by Tom Feiner to adjourn the meeting. All in favor, motion carried.



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, December 9, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Larry Watson, Randy Moore, Tom Feiner, Douglas Coombs, Matt Kersting

Committee Members Absent: Brian Gill

City Employees in Attendance: David Weidler, Administration Department

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting.

Approval of Minutes

A motion was made by Tom Feiner and seconded by Randy Moore to approve the minutes of the December 2, 2022 meeting. All in favor, motion carried.

David Weidler, Assistant Chief Administrative Officer

David explained that the City of Kirkwood uses a Council-Manager form of government. Council establishes the long-range vision and policies of the City. The Administration Department links the vision set out by Council with the departments responsible for implementing that vision. The Assistant Chief Administrative Officer (ACAO) serves as the department head for the Administration Department and oversees the Communications Manager, Safety Manager, HR Manager, Train Station Manager/Volunteer Coordinator, Procurement Director, Fleet Director and MIS Director.

The Workers' Compensation Fund has one employee, the Safety Manager. Severity and frequency are both looked at when analyzing Workers' Comp claims. David stated that the City is self-insured and also carries self-insured retention policy to limit individual and aggregate expenses. Surgeries are the biggest cost to the Workers' Comp Fund. An analysis of previous costs and instances determine the estimated Workers' Comp costs for the fiscal year and is then allocated to the different departments and funds.

A committee member asked how the legalization of marijuana affects drug testing. David stated that many conversations have taken place since the legalization of marijuana law was passed.

Health, dental and visions plans are provided to employees. The City pays for an employee assistance plan. Life insurance, AD&D and long-term disability insurance are paid for by the pension plans.

The City has a wellness program and contracts with BJC for a wellness coordinator to be available to City employees for ten hours per week. If an employee meets the wellness incentive plan requirements in a fiscal year they will receive an additional vacation day.

A committee member asked about the impact of benefits and the pension on retention and what the plan is going forward. David stated that general comments from employees and during exit interviews, employees speak positively about most of the benefits provided, but negatively in regard to the pension. A change in the pension is not in the FY24 budget.

ADJOURNMENT

A motion was made by Randy Moore and seconded by Douglas Coombs to adjourn the meeting. All in favor, motion carried.



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, December 16, 2022 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Hunter Martiniere, Larry Watson, Tom Feiner, Doug Coombs, Matt Kersting, Brian Gill

Committee Members Absent: Randy Moore

City Employees in Attendance: Russ Hawes, Chief Administrative Officer

Staff Liaison: Sandy Stephens, Jennifer Forgy

Hunter Martiniere opened the meeting.

Approval of Minutes

A motion was made by Doug Coombs and seconded by Brian Gill to approve the minutes of the December 9, 2022 meeting. All in favor, motion carried.

Russ Hawes, Chief Administrative Officer

Russ presented the budget priorities for FY24 and stated he is taking a conservative approach to the budget. Government entities have fixed revenue streams and squeeze as much as they can from those streams through efficiencies.

A committee member asked how a recession would affect the City and if there is a contingency plan if a recession does occur. Russ stated that if the City sees a downturn there are areas in which the City could adjust, the first area being Capital.

Russ and the committee discussed street projects and the committee asked about the possibility of a future TDD.

Russ discussed the different steps taken to improve work-life balance, allow flexible schedules when possible and increase employee engagement in personnel policy.

The primary concern right now is to ensure the decisions made in the FY2024 budget are in light of all the things happening around us.

Russ and the committee discussed recent turnover numbers, plans to change or not change the pension plan and current succession plans.

The committee worked on the Engineering/Streets section of the memo to Council.

The committee worked on the Administration section of the memo to Council.

ADJOURNMENT

A motion was made by Doug Coombs and seconded by Brian Gill to adjourn the meeting. All in favor, motion carried.



**City of Kirkwood
Citizens Finance Committee Minutes
Friday, January 6, 2023 7:00 a.m.
Kirkwood City Hall
139 S. Kirkwood Road
Kirkwood, MO 63122**

Committee Members in Attendance: Larry Watson, Tom Feiner, Doug Coombs, Matt Kersting, Brian Gill

Committee Members Absent: Randy Moore, Hunter Martiniere

City Employees in Attendance: none

Staff Liaison: Sandy Stephens, Jennifer Forgy

Matt Kersting opened the meeting.

Approval of Minutes

A motion was made by Doug Coombs and seconded by Tom Feiner to approve the minutes of the December 16, 2022 meeting. All in favor, motion carried.

Discussion

Members of the Citizens Finance Committee worked through each section of the memorandum in preparation for the presentation to Council.

ADJOURNMENT

A motion was made by Brian Gill and seconded by Larry Watson to adjourn the meeting. All in favor, motion carried.