

CITY OF CLAYTON FY18 Budget Questions Response #2

General Financial

- 1) **In the big picture, we were expecting to realize additional revenue from all of the new development (understanding that it would take a couple of years for those funds to come on line), yet in the out years we are budgeting a deficit beginning next year. In FY20, we are budgeting a deficit of nearly \$2 million. I was not expecting this.**

The development we are seeing is very positive for revenue, but not until the buildings are built, occupied and placed on the tax rolls. Based on history we are expecting the assessed value of the new properties to be significantly below the market and construction values. However, all of our estimates have been consistent in this aspect. Our budget costs are heavily impacted by employee compensation. We have a bubble of public safety employees who were hired in the past 5 years. Until they reach the maximum of the pay system in the next two to three years we will see significant increases in the two largest departments. This is expected to plateau in 2020 so longer-term projections of deficit will be easier to manage or eliminate.

- 2) **The fund balance is projected to go from 68% (FY17) to 64% (FY18) to 57% (FY19) to 48% (FY20). It would be helpful to have a discussion about what our real fund balance target should be into the future, and what our minimum should be.**

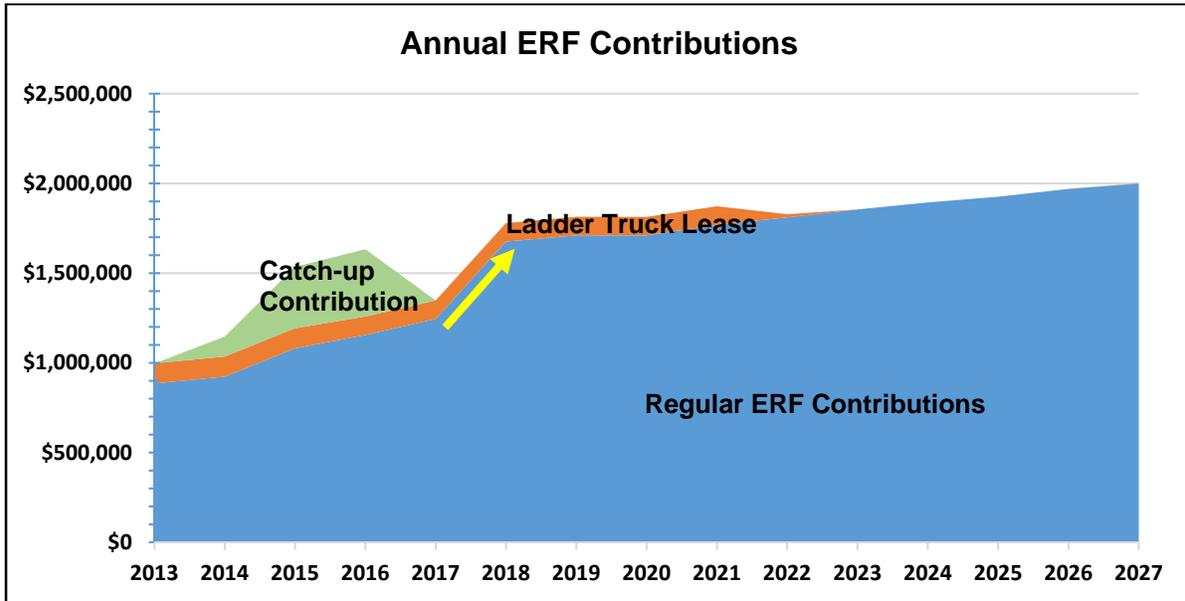
Our target is 33% and our minimum is 25%. These have been in place since about 2005. We believe these levels allow us appropriate cash balances for operating margins during the course of the revenue and expenditure cycles each year and allow buffers to deal with temporary fluctuations in revenue. There are no published national standards on this as cities vary dramatically in income mix, service packages, and capital demands. It is worth noting that in the planning years the fund balance percentage is falling only partially due to deficit spending. The calculation of reserves as a percentage of fund balance also reduces as we experience growth in expenditures.

- 3) **We spend a lot of time talking about “vibrancy” and it would really be helpful to have a metric for that to periodically review and compare across quarters. One possibility would be something based on sales tax, but this has been elusive because of the delay in collection and reporting, and the difficulty in comparing apples to apples given the occasional changes in the sales tax rate. Is there a way to boil economic activity down to a single sales tax figure every quarter that we could use to see trends? We get the sales tax figures with each quarterly report, but it seems like there is always some “footnote” about why it is hard to draw any meaningful conclusions from it.**

Vibrancy may not be best indicated by sales tax. It would be beneficial to have a conversation with the BOA on the expectations. Generally, foot traffic, number of retail locations (including restaurants), number of special events, and perhaps some segment of retail sales may be indicators. We have emphasized the number of events and attendance at events as part of our strategy and we report on those results.

- 4) **We keep hearing about increases in equipment replacement. Please provide more information about our fleet and equipment, including comparisons to prior years.**

The graph below depicts the annual amount set aside each year for the long-term replacement of our assets. On the graph below, the yellow line demonstrates the increase in annual equipment contributions for items added between 2017 and 2018, therefore increasing the contribution. The items covered consist of fleet, other rolling stock, equipment, traffic signals, computer systems and large technology items and facility related maintenance items.



Capital Improvements

- 5) **For the Capital Improvement Fund (chart on p 121), do we have a specific ending fund balance target? How do you know how much fund balance to leave at the end of each year, i.e., how do you know where to draw the \$ line on whether a project will make the cut?**

We do not have a specific fund balance target for the Capital Improvement Fund. This may be an idea we want to discuss. In this fund, maintaining a target based on a percentage of annual expenditures, as we do in the General Fund, may not be the best target since expenditures tend to fluctuate significantly from year to year based on use of bonds, large donations, etc. Our goal is to assure that there is remaining funds in the outer years so that our fund balance wouldn't be so low as to be unable to incorporate projects that come up at a later date, or cost more than originally planned.

Staffing & Compensation

- 6) **The 7.8% increase, or \$1.3m, in personal services stands out. How much is the result of increased head count and net adds by department, how much is merit raises, how much is step increases, how much is reclassification of positions, etc.? And how much of the increase is from shared resources?**

The first schedule below shows the cost for increased staffing for all departments by new positions, reclassifications and other pay changes.

Cost of Salary & Benefits for New Positions, Reclassifications and other Pay Changes			
	<u>New Positions</u>	<u>Reclassifications</u>	<u>Other Pay</u>
Administrative Services			
HR - Administrative Specialist II		(\$7,727)	
Court - Court Assistant	\$29,418		
IT - IT Technology Specialist*	\$74,367		
IT - Associate Network Engineer*	\$77,369		
IT - Manager & Asst. Manager*		\$13,561	
Planning			
Plans Examiner	\$95,906		
Police			
Specialty Assignment Pay			\$8,449
Assist. to Prosecutor/Records Clerk	\$26,820		
Lieutenant		\$34,440	
Fire			
Shared Training Officer*	\$149,938		
Fire Lieutenant		\$8,020	
Public Works			
Municipal Service Worker II (3)		\$10,825	
Mechanic II		\$3,912	
Parks & Recreation			
Municipal Service Worker II*	\$73,794		
Cost	\$527,612	\$63,031	\$8,449
Total Cost of Staff Additions	\$599,092		
Less Reduction of Temporary Position	(\$86,161)		
Net Cost of Staff Additions	\$512,931		
New Staff Reimbursements	\$299,788		
Total Cost of Staff Additions	\$213,142		

*Staff with related reimbursements

This total increase in the personal services category can also be broken down as follows:

Personal Services Increase from FY17 Original Budget to FY18 Budget	
Salaries & Benefits	
FY17 Personal Services (Salaries & Benefits)	\$17,001,498
Net cost of staff additions	\$512,931
Open Structure - merit increase	\$152,457
Open Structure - midpoint increase	\$33,462
Step Structure - Step/Range increase	\$278,821
Benefit Increases	\$148,994
Employee turnover & benefit choices	(\$115,022)
FY18 Personal Services (Salaries & Benefits)	\$18,013,141

- 7) On p. 184, you write that “public sector employees have been slower to bring annual compensation increases back up after the recession than the private sector...we are

seeing higher growth in salary increases in some of our neighboring communities.” Do you have data to support these statements or are they anecdotal?

Please see the salary survey which lists the recent activity of pay increases in our comparison cities. This forms most of the basis of the comment along with general references from the Bureau of Labor Statistics and news reports.

8) What is the overall payroll % increase? What is the average FY17 compensation for a full-time employee and the average benefits as compared to prior years?

Full-time salaries and related pay increased from the FY17 Original Budget by \$818,769. The average compensation increased from \$69,785 to \$72,145, or an increase of 3.4%. Benefit costs increased just under 3%.

	FY 2015 Actual	FY 2016 Actual	FY 2017		FY 2018 Proposed	FY 2019 Planning	FY 2020 Planning
			Original Budget	FY 2017 Estimate			
Salaries							
Full-Time Salaries, Holiday, Misc	10,119,826	10,537,964	11,409,867	11,248,171	12,228,656	12,715,355	13,228,451
Budgeted # of Employees	160.5	161.5	163.5	163.5	169.5	169.5	169.5
Average Salary per Employee	63,052	65,251	69,785	68,796	72,145	75,017	78,044
Benefits							
Pension	1,350,674	1,452,460	1,576,541	1,537,061	1,640,119	1,722,267	1,808,523
Group Life	32,003	34,393	42,331	39,174	45,337	46,243	47,168
Dental	110,092	96,239	109,188	105,084	112,218	115,584	119,052
Healthcare & HRA	1,342,747	1,291,700	1,441,790	1,410,876	1,516,757	1,620,940	1,745,882
Workers' Compensation	420,324	420,547	482,205	524,273	594,797	633,404	661,339
Misc. Benefits	36,577	34,985	35,300	35,589	36,267	36,267	36,267
FICA	817,454	824,966	952,056	925,487	1,006,903	1,049,075	1,099,123
Total Benefits	4,109,871	4,155,290	4,639,411	4,577,544	4,952,398	5,223,780	5,517,354
Budgeted # of Employees	160.5	161.5	163.5	163.5	169.5	169.5	169.5
Average Benefits per Employee	25,607	25,729	28,376	27,997	29,218	30,819	32,551
Avg Benefits as % of Avg Salary	41%	39%	41%	41%	40%	41%	42%

9) In the personnel memo (p 186-187), there is information regarding Fire and EMS staffing. Tell us more about current thinking and strategies regarding this issue.

Preliminary information examining primary risk factors for fire and utilizing established standards and benchmarks suggests we are unchanged in our risk category. However, recent studies have clarified and quantified the advantages of increased staffing during critical activities for residential and commercial structure fires. These improvements in capability may be worth considering in the near term despite the fact that none of our neighboring cities have increased levels of service. Clayton has a unique risk profile and is the lead agency in the area.

We have no identified funding for increasing from a minimum staffing of 3 per apparatus to 4 per apparatus (likely an additional 6 firefighters). If we make this decision to increase staffing we will need to identify funding. Similarly, we are studying call load and response times for EMS services. Additional study is required, but there may be overlapping advantages to this

area of service if minimum fire staffing increases are pursued. My "current thinking" is that achieving better efficiency on the fire scene is valuable, but current staffing is appropriately managed to manage risks (we don't ask 3 person crews to do the work of 4 person crews) and we are in line with all of our surrounding comparison cities at this level. My "current thinking" is that we should be looking at our EMS and Fire statistics and be prepared to add resources if recent trends in calls show a significant service impact. We should examine all options related to how to address any such impacts if they are identified. This should certainly include maximum use of cooperative service delivery with neighboring agencies.

- 10) IT costs increased approximately \$333,000 from last year's original budget level (p 54 & 61). There were two employees added to handle technology work for Brentwood (p 186). What was the added cost and how much is Brentwood paying? Is the cost covered by the reimbursement for Brentwood's IT work? What is driving the remaining increase? What staff time does Clayton receive for project and maintenance assignments from the two new additions in IT? We are reimbursed 1/3 of our salaries and benefits from Brentwood so does that imply that Clayton receives 2/3 of their work time? Also, how does the amount of \$117,000 on page 186 relate to the Brentwood contract?**

The IT salary and benefit costs increased \$177,000 over last year's original budget (before the Brentwood contract). The contract does not just cover the cost of the two new positions, it covers 1/3 of all staff costs including the manager, plus about \$10,000 for training and supplies. The FY18 reimbursement amount is \$208,320. Yes, our intent is that 2/3 of all IT staff time is spent on Clayton work. The contract with Brentwood is still very new and there was a significant backlog of work there. While Brentwood is probably receiving a bit more than 1/3 of staff time in these first few months of the contract, we believe it will move down to 1/3. If it does not, we will look to renegotiate the contract.

As for other IT increases in the FY18 budget, also included is \$80,000 in estimated cost for the purchase and operation of the police body worn cameras. We are still waiting to hear about our grant application on this project. Most of the other increased costs are related to newer department systems. Note that the two following years show less total cost. The costs listed on page 186 are just the full-time salary increase of the two new positions of \$117,000 but we are actually receiving \$208,320 in reimbursement.

- 11) One new employee has been added to Municipal Court (p 62). Has the workload in the court/prosecutor's office increased dramatically? Even though we are anticipating an increase in revenue (page 20), is the majority of the revenue increase from the enhanced parking fines, not court activity?**

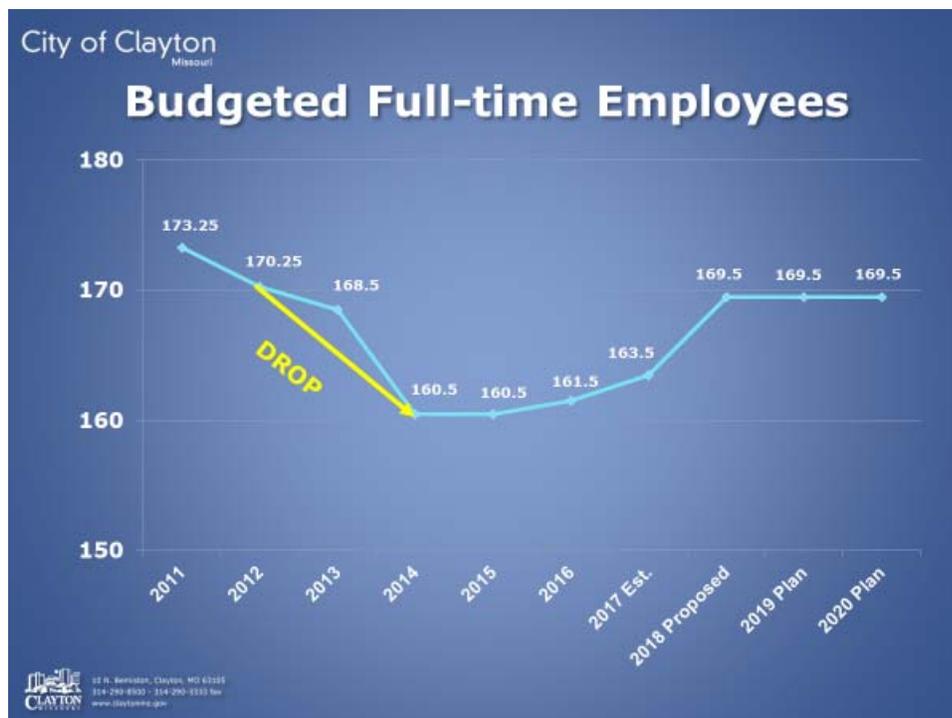
There were two part-time employees, one in the municipal court and one in police records, which have been moved to full-time status. Due to new municipal court rules, we were required to separate court work related to prosecutor assistance to a separate position in the police department. To accomplish this we changed a part-time employee to full-time status in the police department during a vacancy. We also increased a part-time position in court to full-time to assist with workload related to the new parking system. None of these changes were made due to increased court activity. Yes, any increases in fine revenue is related to parking.

- 12) Expenses are increasing about \$1 million over last year, and as you note, mostly salaries and related. For 2019 & 2020 the same rough increase is projected, which will put expenses beyond revenues. Do we want to incur the increase in 2018 since it seems to compound in out years until we are again using reserves (or cutting back)?**

The two planning years in the budget usually do reflect higher expenditures because we simply don't sharpen our pencils as much in the planning years. Also, as was outlined in prior responses the revenue situation becomes more positive when the current development activity is first recognized through property, utility and sales tax increases. In 2021 and beyond we expect that most of our public safety employees will be at top of range, so the steep increase for merit steps will have passed. Therefore, I do recommend the current budget, but we will be working through this year on ways to tighten up the planned expenditures in the 2019 and 2020 budgets and closely monitor our revenue projections. At the same time, we should consider plans for addressing a deficit situation other than simply drawing down reserves which will only sustain itself for a short period of time and is not a good strategy for operating budgeting.

- 13) **We offered a retirement incentive a few years ago and did not fill all of those positions. Are we going back to pre-cut levels or beyond? Is the increase in payroll helping us reinstate some service levels that we had to cut?**

The DROP program occurred over FY13 and FY14. Note the decrease in staffing from 2012 from 170.25 to post-DROP staffing in 2015 of 160.5 in the graph below. In FY18, with the addition of positions, some of which have large portions of reimbursement to us, we are still below the staffing levels of pre-DROP, but the cost of salary and benefits is higher as seen in the second graph.





14) What percentage of healthcare premiums does the City pay for employees and what are the costs?

The current cost of premiums and City payment are below.

	Total Premium	% Paid	
		City	Employee
Employee Only	\$477.05	90%	10%
Employee + Child(ren)	\$858.68	75%	25%
Employee + Spouse	\$1,001.80	75%	25%
Family	\$1,383.43	75%	25%

15) On merit increases (p 190), in reading through the dialog throughout the book I was lead to understand that merit increases would be 2-3%, but this page indicates a merit increase of 3.0%. Which is the correct number and what is the exact % of the merit pool amount?

Merit increases were budgeted at exactly 3% of current salaries for those employees in the open structure system. This is also mentioned on page 184. Also on that same page, is the reference to the movement in salary ranges which is 2-3% depending on the position since some are now contracted through the union agreement.

16) What is our ratio of residents/police and residents/firemen? How do these ratios compare with other cities in the region, and benchmark cities nationally?

We reverified all of this information and this is an updated schedule from the one that was provided in the 1st set of responses.

	Fire (Sworn staffing ratio / 1,000 in population)	Police (Sworn staffing ratio / 1,000 in population)
Clayton Residential Population	2.19	3.13
Brentwood	2.88	3.63
Creve Coeur	N/A	2.81
Maplewood	2.50	3.75
Olivette	2.99	2.99
Richmond Heights	2.79	4.77
Town & Country	N/A	2.87
University City	0.99	2.23
Webster Groves	1.65	2.00
National Standard	1.00	N/A
Midwest Average	1.04	2.00

Miscellaneous

- 17) Please provide some additional analysis regarding the funding levels in our Uniform and Non-Uniform pension plans, and how they compare to other cities and industry benchmarks.**

The Uniformed plan demonstrated a funding level of 88%, and the Non-Uniformed plan was also funded at 88%. The Non-Uniformed plan will have a new valuation soon and the funding level may change slightly. Attached is an updated schedule of the funding status and interest assumptions of all defined benefit plans in the state.

- 18) You mention that new strategies include greater partnering with neighboring communities. Beyond fire, what do you have in mind?**

Below is a list of all of the many ways we are currently sharing resources with neighboring and regional cities and agencies for service delivery. In some cases these are deeply enmeshed and others fleeting, temporary and ad hoc. The trend seems to be in identifying operational efficiencies by embracing and deepening existing cooperation. We see opportunities to explore in virtually all departments including Police, IT, Parks and Recreation, Public Works, and Courts. Each success builds knowledge and confidence in how to evaluate and implement various forms of cooperative and collaborative service arrangements.

Clayton Collaborative Services and Practices

Emergency Services

1. East Central Dispatch Center (ECDC)
2. St. Louis Area Police Chief's Association (SLAPCA)
3. North County Police Chief's Association
4. Regional Computer Crime Education and Enforcement Group (RCEEG)
5. Major Case Squad of Greater St. Louis
6. School Resource Officer Program
7. Active Shooter Program with Clayton School District
8. St. Louis County and Municipal Academy Program Instructor

9. Detectives collaborate with other ECDC Agencies-St. Louis County/St. Louis City/Federal Agencies and Task Forces/Fusion Center
10. Use of Force and De-escalation Training with Washington University-Year 2. This year U. City, Richmond Heights and Brentwood have asked to send observers
11. FBI National Academy Membership
12. Mid America Regional Crime Analysis Network
13. Missouri Narcotics Officers Association
14. Law Enforcement Traffic Safety Association
15. Missouri Law Enforcement Accreditation Cooperative
16. Commission on Accreditation for Law Enforcement Agencies-CALEA (Police)
17. Mutual Aide Compact (Police)
 - a. Local
 - b. Regional
 - c. State of Missouri
18. Computer Aided Report Entry-CARE, which is our reporting function
19. Hunch Lab-a predictive analysis tool
20. HUD-Heads Up Display-Crime by Location, which is an officer safety tool
21. Case Management for Criminal Investigations
22. Regional Justice Information Services (REJIS)
 - a. Court and Police
 - b. Currently pursuing federal grant for body worn cameras
23. Automatic Fire and EMS Mutual Aid
24. Fire Mutual Aid
 - a. Local
 - b. Region C
 - c. State of Missouri
 - d. Illinois Mutual Aid Box Alarm System (MABAS)
25. EMS Mutual Aid
 - a. Local
 - b. Region C
 - c. State of Missouri
26. St. Louis County Special Teams
 - a. Heavy Rescue – Urban Search and Rescue (USAR)
 - b. Swift Water Rescue Team
 - c. Haz-Mat
27. St. Louis Area Regional Response System (STARRS)
 - a. EMS Mass Casualty Incident (MCI) Trailer
 - b. Active Shooter EMS Rescue Taskforce
 - c. EMS Planning Committee
 - d. Complex Coordinate Attack
 - e. EMS Mutual Aid Radio Kit
 - f. Cyano Kit Rescue
28. Shared Reserve Fire
29. Loaner Ambulance (Life Support Vehicle – LSV)
30. Loaner EMS ATV
31. Shared command officers for incident Region C Incident Management Team (IMT)
32. Area Command Post for major incidents – Emergency Operations Center (EOC)
33. STARRS/East-West Gateway Committees
 - a. Board of Directors
 - b. Finance
 - c. Emergency Support Function #8
 - d. Mass Fatality
 - e. Communications Operations
 - f. Complex Coordinated Attack Working Group
34. St. Louis County Standard Operating Guidelines – Fire Ground Safety Initiative
35. Central Core Standard Operating Guidelines
36. East Area Fire Chiefs

37. Missouri Fire Chiefs
38. St. Louis Regional Fire Chiefs
39. St. Louis County Training Officers
40. Central Core Training Officers
41. Brentwood, Clayton, and Maplewood Shared Training Officer
42. Missouri Fire Service Funeral Assistance Team
43. Target Solutions User Group
44. Missouri Fire Marshals Association
45. Arson Investigator Association
46. ECDC Fire Operations Committee
47. ECDC Fire Duty Officer – Major Incidents
48. St. Louis County Emergency Communications Commission
 - a. Operations
 - b. Fire
 - c. EMS
49. Washing University Emergency Support Team (EST) Advisory Committee
50. St. Louis County Building Codes Committee
51. Washing University Institutional Biological and Chemical Safety Committee (IBC)

Public Works

52. Clayton School District:
 - a. Fueling availability & monthly invoicing
 - b. Winter materials availability - loading & season ending invoicing
 - c. Used equipment purchases
 - d. Material bins installation & wood chip storage
 - e. Emergency management materials usage - barrels, jersey barrier & message panels
 - f. Borrow equipment such man lifts
 - g. Exchange Facility Management knowledge
 - h. Share CIP knowledge
 - i. Coordinate roadway construction projects and private projects (when adjacent to school)
53. City of University City:
 - a. Coordinate roadway construction projects (at City limits and locations where city boundary is down middle of street)
54. City of Brentwood:
 - a. Complete joint grant applications for federal funds
55. City of Richmond Heights:
 - a. Roadway striping as requested & invoicing for services
 - b. Complete joint grant applications for federal funds
56. City of Olivette:
 - a. Traffic counter usage
 - b. Message panels usage
57. City of Ladue:
 - a. Jersey barrier usage
 - b. Message panels usage
58. City of Ballwin:
 - a. Weather forecasting services consortium invoicing - (We're the billing agency for all agencies in the consortium for cost savings)
 - b. Message panels usage
59. City of Chesterfield:
 - a. Weather forecasting services consortium invoicing - (We're the billing agency for all agencies in the consortium for cost savings)
 - b. Salt purchase consortium with 30 agencies
60. Cities of Bridgeton, Florissant, Frontenac, Kirkwood, Maryland Heights, St. Ann:
 - a. Weather forecasting services consortium invoicing - (We're the billing agency for all agencies in the consortium for cost savings)
61. Cities of Frontenac, Manchester, Wildwood:

- a. Urban Forestry Consortium on a collaborative RFP for contractual EAB tree / stump removals & chemical injections
- 62. City of Maplewood:
 - a. Collaborative usage & repairs of EC94 (old pumper)
- 63. Great Rivers Greenway:
 - a. "Share the Road" banner installations
- 64. Missouri Department of Transportation:
 - a. Collaborative purchasing contracts
- 65. Many agencies & their staff regularly call for information, recommendations on equipment, materials, techniques, etc. pertaining to the Public Works Operations Divisions.

Parks & Recreation

- 66. Cooperative Recreation Inclusion Coordinator – Clayton, Maryland Heights, Richmond Heights, University City and Webster Groves
- 67. Youth Sports – Working cooperatively with Olivette to run soccer this fall
- 68. School District of Clayton – Reciprocal Use Agreement for Shared Facilities
- 69. End of Year Pool Season – Agreement to share use of pools at end of season to handle staffing shortages – this includes Richmond Heights and Maplewood
- 70. Shared Bidding with Richmond Heights on supplies for pools
- 71. Golf Course at Ruth Park – Partnered on Municipal Grant that now allows Clayton residents to use Ruth Park at resident rates
- 72. Oasis – working collaboratively to offer Senior Services and Programs to Clayton residents
- 73. Community Resource Coordinator partners with various County and State Historic Societies and venues
- 74. Special Events run jointly with Richmond Heights and Maplewood
- 75. Shared Facility Usage in times of facility closure
- 76. Various sponsorships with organizations for events and programs
- 77. Sponsorship of scholarship program by Clayton Century Foundation
- 78. Great Rivers Greenway – collaborative maintenance of Centennial Greenway
- 79. Mosquito Treatment of Parks by St. Louis County

Planning & Development Services

- 80. We work cooperatively to share information about projects and/or to respond to complaints regarding activities occurring on Clayton owned property that may have an impact on a property owner in a neighboring jurisdiction – University City, Ladue, Richmond Heights, and City of St. Louis.

Finance & Administration

- 81. Brentwood Technology Services – The City contracted to provide the City of Brentwood with technology services beginning in February of 2017. The cost of the contract is 1/3 of the City's total IT staff costs plus training and supplies.
- 82. St. Louis Area Insurance Trust (SLAIT) – The City is a member of this trust which formally pools together with other cities in the area for workers' compensation, liability insurance and medical insurance. SLAIT was started at a time when carriers were reluctant to write coverage for local government liability and especially police liability. Clayton has participated in SLAIT for many years, although the trust only began pooling together for medical insurance in 2009. Since 2009, our insurance renewal increases have averaged between 2-6%. Outside of SLAIT, the City also purchases property insurance in a purchasing pool with many cities that are in SLAIT to achieve better rates.

GOVERNMENTAL ENTITY DEFINED BENEFIT PLAN ACTUARIAL FUNDING
Missouri Joint Committee on Public Retirement Systems
2017 Annual Report - for Plan Year 2015

<u>Governmental Entity</u>	<u>Actuarial Funding Status</u>	<u>Interest Assumption</u>	<u>Frozen or Closed</u>
Maplewood Police & Fire	196%	7.00%	Plan closed, moved to LAGERS
Richmond Heights Police & Fire	126%	7.00%	
Little River Drainage	120%	5.00%	
Metro North Fire District	114%	7.00%	
Arnold Police	106%	6.50%	
Missouri Higher Ed Loan Authority	106%	6.75%	
Ferguson	103%	7.50%	
Hazelwood City Council	100%	7.50%	
LAGERS staff	100%	7.25%	
Jefferson City Fire	99%	5.50%	Plan closed, moved to LAGERS
North Kansas City Police & Fire	98%	6.50%	
North Kansas City Hospital	96%	7.00%	
Community Fire District	95%	7.00%	
Local Government Employees	94%	7.25%	
Creve Coeur Fire Dist.	93%	7.00%	
St. Louis Firemen's Retirement	93%	7.00%	Plan frozen
Bothwell Regional Health Center	90%	7.75%	Closed
Prosecuting and Circuit Attorneys	90%	7.00%	
Eureka Fire Dist.	89%	7.00%	
Ladue Non-Uniform	89%	7.00%	
Valley Park Fire District	89%	7.00%	
Clayton Police & Fire	88%	7.00%	
Hazelwood Employees	88%	7.50%	
Metro St. Louis Sewer District (MSD)	88%	7.00%	Plan closed
Bi-State Local 2 IBEW	87%	7.25%	
Kansas City Employees	87%	7.50%	
Public Education Employees	87%	8.00%	
Sheriff's Retirement	87%	6.50%	
St. Louis County Library	87%	7.00%	
University of Missouri	87%	7.75%	
Black Jack Fire Dist.	86%	7.00%	
Pattonville - Bridgeton Fire Dist.	86%	7.75%	
Clayton Non-Uniform	85% (Now 88%)	7.00%	
St. Louis Public School	85%	8.00%	
Fenton Fire District	84%	7.25%	
High Ridge Fire District	84%	7.00%	
Mid-County Fire	84%	7.00%	
Pubic School Retirement	84%	8.00%	
Brentwood Police & Fire	83%	7.00%	
Rock Community Fire District	82%	7.50%	
Florissant Employees	81%	6.00%	Plan closed
Florissant Valley Fire District	81%	6.25%	
Jackson County	81%	7.00%	
Kansas City Transportation Salaried	81%	7.50%	
St. Louis City Employees	81%	7.50%	

<u>Governmental Entity</u>	<u>Funding Status</u>	<u>Assumption</u>	<u>Frozen or Closed</u>
St. Louis City Police	80%	7.75%	
Kansas City Civilian	79%	7.50%	
Kansas City Fire	79%	7.50%	
Saline Valley Fire District	79%	7.00%	
Bi-State Salaried	78%	7.50%	Plan closed
Kansas City Public Schools	78%	8.00%	
Ladue Police & Fire	78%	7.00%	
University City Non-Uniform	78%	6.50%	
University City Police & Fire	78%	6.50%	
Kansas City Police	77%	7.50%	
Warrenton Fire District	77%	4.75%	
Creve Coeur Employees	76%	7.00%	Plan closed
Olivette Salaried Employees	76%	7.25%	
Overland Non-Uniform	76%	7.00%	
Metro West Fire District	75%	7.00%	
Missouri State Employees	75%	8.00%	
Kansas City Transportation Union	73%	7.50%	
Poplar Bluff Police & Fire	73%	5.50%	
Sedalia Fire	73%	7.00%	
Springfield Police & Fire	73%	7.00%	Plan closed, moved to LAGERS
Carthage Police & Fire	72%	7.00%	
Glendale	71%	7.50%	
St. Joseph Police	71%	7.50%	
St. Louis County	71%	7.75%	
Berkeley	70%	7.50%	
County Employees	70%	7.50%	
Bridgeton	67%	7.50%	Frozen to new entrants
Cedar Hill Fire District	67%	4.75%	Closed to new members
Antonio Fire District	66%	6.00%	Plan frozen, moved to LAGERS
Joplin Police & Fire	64%	7.00%	
Overland Police	64%	7.00%	
Afton Fire Dist.	62%	6.50%	
Raytown Police	62%	7.50%	Plan frozen, moved to LAGERS
Columbia Fire	60%	7.50%	
Columbia Police	60%	7.50%	
Bi-State Development Div. 788	59%	7.25%	Plan closed
Hannibal Police & Fire	56%	7.50%	
Rock Hill Police & Fire	56%	6.40%	Plan closed
Jennings Police & Fire	54%	6.00%	Plan closed, moved to LAGERS
Mehlville Fire District	53%	5.00%	Plan frozen
MoDot & Highway Patrol	53%	7.75%	
Sedalia Police	35%	6.00%	Plan frozen, moved to LAGERS
St. Louis City Fire	34%	7.625%	
Judicial Retirement	28%	8.00%	
Average (mean)	80.6%	7.0%	

Source: Missouri General Assembly Joint Committee on Public Employee Retirement
<http://www.icper.org/2017AnnualReport.pdf>