# CITY OF FRONTENAC

# FINANCIAL REPORT

## Jan 2023

This report is issued on a cash basis unless otherwise specified.

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CAPITAL IMPROVEMENT FUND AND GENERAL FUND

| Consolidated Summary Jan 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUE | 11,586,673 | 2,246,896 | 2,512,526 | 265,630 | 11.8% | 1,710,232 | 802,294 | 46.9% | 6,984,015 | 7,568,377 | 584,362 | 8.4% | 7,324,931 | 243,446 | 3.3% |
| TOTAL EXPENSES | 11,250,341 | 890,401 | 992,100 | 101,699 | 11.4% | 854,000 | 138,100 | 16.2% | 5,738,749 | 5,678,551 | (60,198) | -1.0% | 5,260,515 | 418,036 | 7.9% |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 336,332 | 1,356,495 | 1,520,426 | 163,931 | 12.1% | 856,232 | 664,194 | 77.6% | 1,245,266 | 1,889,826 | 644,560 | 51.8% | 2,064,416 | (174,590) | -8.5% |
| SALE OF SURPLUS ASSETS | 30,000 | - | 6,915 | 6,915 | 100.0% | - | 6,915 | 0.0% | - | 6,915 | 6,915 | 100.0% | - | 6,915 | 100.0% |
| NET INCOME | 366,332 | 1,356,495 | 1,527,341 | 170,846 | 12.6% | 856,232 | 671,109 | 78.4% | 1,245,266 | 1,896,741 | 651,475 | 52.3% | 2,064,416 | (167,675) | -8.1% |

REVENUES -CAP/GF SUMMARY
Monthly Revenues (reflecting sales tax from 2 mos. ago) (Page 1):
Monthly Revenues are **UP 11.8% or $265,630** compared to the monthly budget.
Monthly Revenues are **UP 46.9% or $802,294** compared to the same month a year ago.
YTD Revenues are **UP 8.4% or $584,362** compared to the YTD budget.
YTD Revenues are **UP 3.3% or $243,446** compared to last year (YTD).

REVENUE VARIANCE REPORT – VARIANCE PARAMETERS: 10%/$1,500 FOR MONTHLY TOTALS AND 20%/$5,000 FOR YTD TOTALS – NOT DUE TO TIMING. Reporting on variances compared to Budget:

<u>Monthly Revenue Variances:</u>
Use Tax – Up $3,100 (16%) for Jan and Up $53,900 (52%) YTD
Motor Fuel Tax – Up $2,200 (27%) for Jan and Up $15,100 (27%) YTD
Utility Taxes – Electric – Up $5,600 (42%) for Jan and Up $35,100 (23%) YTD
Building Permits – Down $4,000 (16%) for Jan and Down $54,200 (33%) YTD
Court Fines – Up $6,300 (48%) for Jan and Up $43,100 (48%) YTD
Interest Revenue – Up $14,000 (500%) for Jan and Up $50,300 (257%) YTD

CAP/GF/SUMMARY OF EXPENDITURES:
**TOTAL EXPENDITURES** including capital projects/purchases budgets (pg.1): **UP $101,699 or 11.4%** for the month compared to budget and **UP $138,100 or 16.2%** compared to the same month a year ago. Total expenditures are **DOWN $60,198 or 1.0%** compared to the YTD budget and **UP $418,036 or 7.9%** compared to the prior year YTD.

NOTES:
1. Police/Fire Protection is due to timing differences.

**OPERATIONAL EXPENDITURES** Excluding capital projects/purchases budgets (pg. 4):
Monthly operational expenditures are **UP $101,712 or 12.3%** compared to the monthly budget.
Monthly operational expenditures are **UP $85,858 or 10.2%** compared to the same month last year.
YTD operational expenditures are **DOWN $59,893 or 1.1%** compared to the YTD budget.
Operational Expenditures are **UP $202,094 or 3.9%** compared to last year (YTD).

**EXPENDITURE VARIANCE REPORT** – VARIANCE PARAMETERS: 10%/$1,500 FOR MONTHLY TOTALS AND 20%/$5,000 FOR YTD TOTALS – NOT DUE TO TIMING:
Expenditure variances that meet the criteria for both MTD and YTD variance reporting:

Admin Professional Services – Up $31,000 (100%) for Jan and Up $31,216 (230%) YTD
Outside Legal Services - Up $4,300 (256%) for Jan and Up $6,500 (56%) YTD
Fire Dept Fuel – Up $8,500 (1,237%) for Jan and Up $12,700 (%) YTD

**NET INCOME -CAP/GF Net Income (Page 1):**
Monthly Net Income is **UP $170,846 or 12.6%** compared to the monthly budget.
Monthly Net Income is **UP $671,109 or 78.4%** compared to the same month a year ago.
YTD Net Income is **UP $651,475 or 52.3%** compared to the YTD budget.
YTD Net Income is **DOWN $167,675 or 8.1%** compared to last year (YTD).

**NET INCOME -CAP/GF Net Income Excluding Capital Projects and related grants (Page 4):**
Monthly Net Income is **UP $163,918 or 11.6%** compared to the monthly budget.
Monthly Net Income is **UP $716,436 or 82.8%** compared to the same month a year ago.
YTD Net Income is **UP $644.252 or 53.7%** compared to the YTD budget.
YTD Net Income is **UP $32.770 or 1.8%** compared to last year (YTD).

## PARKS AND STORMWATER FUND

| Summary Jan 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUE | 1,722,874 | 130,630 | 142,980 | 12,350 | 9.5% | 101,526 | 41,454 | 40.8% | 821,406 | 928,936 | 107,530 | 13.1% | 804,149 | 124,787 | 15.5% |
| TOTAL EXPENSES | 1,289,968 | 75,987 | 77,040 | 1,053 | 1.4% | 240,149 | (163,109) | -67.9% | 400,162 | 508,460 | 108,298 | 27.1% | 497,759 | 10,701 | 2.1% |
| NET INCOME | 432,906 | 54,643 | 65,940 | 11,297 | 20.7% | (138,623) | 204,563 | 147.6% | 421,244 | 420,476 | (768) | -0.2% | 306,390 | 114,086 | 37.2% |

## CAPITAL IMPROV. FUND AND GENERAL FUND

| REVENUES Jan 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Real Estate Tax | 3,250,000 | 1,405,702 | 1,569,959 | 164,257 | 11.7% | 981,840 | 588,119 | 59.9% | 2,734,440 | 2,905,729 | 171,289 | 6.3% | 2,730,658 | 175,071 | 6.4% |
| One Cent Tax | 1,675,000 | 233,696 | 234,731 | 1,035 | 0.4% | 179,030 | 55,701 | 31.1% | 877,516 | 948,702 | 71,186 | 8.1% | 918,712 | 29,990 | 3.3% |
| Quarter Cent Tax | 532,000 | 51,003 | 51,962 | 959 | 1.9% | 39,908 | 12,054 | 30.2% | 302,910 | 340,647 | 37,737 | 12.5% | 333,346 | 7,301 | 2.2% |
| Quarter Cent Fire Tax | 619,000 | 59,344 | 59,709 | 365 | 0.6% | 46,369 | 13,340 | 28.8% | 351,332 | 394,057 | 42,725 | 12.2% | 385,272 | 8,785 | 2.3% |
| Half-Cent Sales Tax | 1,052,000 | 97,710 | 101,506 | 3,796 | 3.9% | 78,828 | 22,678 | 28.8% | 598,651 | 669,897 | 71,246 | 11.9% | 654,961 | 14,936 | 2.3% |
| Prop P Sales Tax | 208,000 | 15,064 | 19,989 | 4,925 | 32.7% | 15,437 | 4,552 | 29.5% | 117,807 | 133,244 | 15,437 | 13.1% | 120,723 | 12,521 | 10.4% |
| Use Tax | 225,000 | 19,910 | 22,999 | 3,089 | 15.5% | 22,913 | 86 | 0.4% | 102,800 | 156,688 | 53,888 | 52.4% | 118,305 | 38,383 | 32.4% |
| Road & Bridge Tax | 292,000 | 91,489 | 139,077 | 47,588 | 52.0% | 86,652 | 52,425 | 60.5% | 244,214 | 252,085 | 7,871 | 3.2% | 231,323 | 20,762 | 9.0% |
| Cigarette Tax | 6,500 | 542 | 690 | 148 | 27.3% | 680 | 10 | 1.5% | 3,792 | 3,522 | (270) | -7.1% | 4,207 | (685) | -16.3% |
| MO Motor Fuel Tax | 100,000 | 8,214 | 10,446 | 2,232 | 27.2% | 8,455 | 1,991 | 23.5% | 56,561 | 71,637 | 15,076 | 26.7% | 58,265 | 13,372 | 23.0% |
| MO MV Sales Tax | 35,000 | 2,765 | 3,038 | 273 | 9.9% | 2,718 | 320 | 11.8% | 22,027 | 22,458 | 431 | 2.0% | 21,670 | 788 | 3.6% |
| MO MV Fee Increase | 16,500 | 1,411 | 1,830 | 419 | 29.7% | 1,410 | 420 | 29.8% | 9,442 | 9,902 | 460 | 4.9% | 9,438 | 464 | 4.9% |
| Grant Revenue | 1,023,275 | - | - | - | 0.0% | - | - | 0.0% | 384,859 | 384,862 | 3 | 0.0% | 376,280 | 8,582 | 2.3% |
| Federal Seizure Funds | - | - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | 31,693 | (31,693) | -100.0% |
| Utility Taxes - Electric | 255,000 | 13,498 | 19,124 | 5,626 | 41.7% | 14,037 | 5,087 | 36.2% | 155,429 | 190,548 | 35,119 | 22.6% | 161,638 | 28,910 | 17.9% |
| Utility Taxes - Gas | 60,000 | 6,809 | 10,864 | 4,055 | 59.6% | 8,034 | 2,830 | 35.2% | 27,634 | 29,937 | 2,303 | 8.3% | 32,618 | (2,681) | -8.2% |
| Utility Taxes - Telephone | 38,000 | 4,547 | 5,581 | 1,034 | 22.7% | 5,531 | 50 | 0.9% | 23,773 | 28,686 | 4,913 | 20.7% | 28,929 | (243) | -0.8% |
| Utility Taxes-Water | 34,000 | 2,307 | 2,629 | 322 | 14.0% | 2,357 | 272 | 11.5% | 24,639 | 30,458 | 5,819 | 23.6% | 25,199 | 5,259 | 20.9% |
| Cable Franchise Fees | 65,000 | 16,760 | 17,067 | 307 | 1.8% | 16,350 | 717 | 4.4% | 49,566 | 50,609 | 1,043 | 2.1% | 48,684 | 1,925 | 4.0% |
| Business Licenses | 385,000 | 52,187 | 83,856 | 31,669 | 60.7% | 48,967 | 34,889 | 71.3% | 93,786 | 104,514 | 10,728 | 11.4% | 88,033 | 16,481 | 18.7% |
| PILOTS | 510,000 | 62,400 | 62,400 | - | 0.0% | 60,000 | 2,400 | 4.0% | 124,800 | 124,800 | - | 0.0% | 232,418 | (107,618) | -46.3% |
| Liquor Licenses | 9,750 | - | - | - | 0.0% | - | - | 0.0% | - | 100 | 100 | 100.0% | 1,450 | (1,350) | -93.1% |
| Building Permits | 300,000 | 25,929 | 21,921 | (4,008) | -15.5% | 9,378 | 12,543 | 133.7% | 165,219 | 111,056 | (54,163) | -32.8% | 173,995 | (62,939) | -36.2% |
| Bldg Dept Reimbursed Fees | 9,000 | 1,200 | - | (1,200) | -100.0% | 1,006 | (1,006) | -100.0% | 5,421 | 1,730 | (3,691) | -68.1% | 4,544 | (2,814) | -61.9% |
| West End Park Reimbursement | 20,000 | - | - | - | 0.0% | 191 | (191) | -100.0% | - | - | - | 0.0% | 21,011 | (21,011) | -100.0% |
| Board of Adjustment Fees | 500 | - | - | - | 0.0% | - | - | 0.0% | 250 | 250 | - | 0.0% | 547 | (297) | -54.3% |
| Building Sign Fees | 2,000 | 730 | - | (730) | -100.0% | 575 | (575) | -100.0% | 1,492 | - | (1,492) | -100.0% | 1,175 | (1,175) | -100.0% |
| Police/Fire Protection | 379,315 | 31,610 | 12,508 | (19,102) | -60.4% | 54,885 | (42,377) | -77.2% | 221,267 | 216,612 | (4,655) | -2.1% | 221,922 | (5,310) | -2.4% |
| Alarm Fees/Police Reports | 15,000 | 5,553 | 6,160 | 607 | 10.9% | 2,355 | 3,805 | 161.6% | 12,966 | 7,300 | (5,666) | -43.7% | 5,500 | 1,800 | 32.7% |
| Ambulance Revenues | 120,000 | 10,004 | 10,508 | 504 | 5.0% | 9,054 | 1,454 | 16.1% | 70,002 | 92,357 | 22,355 | 31.9% | 64,308 | 28,049 | 43.6% |
| Court Fines | 155,000 | 12,917 | 19,182 | 6,265 | 48.5% | 10,513 | 8,669 | 82.5% | 90,417 | 133,532 | 43,115 | 47.7% | 88,303 | 45,229 | 51.2% |
| Interest Income | 33,600 | 2,800 | 16,797 | 13,997 | 499.9% | 600 | 16,197 | 2699.5% | 19,600 | 69,914 | 50,314 | 256.7% | 9,598 | 60,316 | 628.4% |
| Leasing | 69,540 | 5,795 | 5,925 | 130 | 2.2% | 5,737 | 188 | 3.3% | 40,565 | 41,215 | 650 | 1.6% | 39,147 | 2,068 | 5.3% |
| Miscellaneous Revenues | 91,693 | 5,000 | 2,068 | (2,932) | -58.6% | (3,578) | 5,646 | 157.8% | 50,838 | 41,329 | (9,509) | -18.7% | 81,059 | (39,730) | -49.0% |
| TOTAL REVENUES | 11,586,673 | 2,246,896 | 2,512,526 | 265,630 | 11.8% | 1,710,232 | 802,294 | 46.9% | 6,984,015 | 7,568,377 | 584,362 | 8.4% | 7,324,931 | 243,446 | 3.3% |

CAPITAL IMPROVEMENT FUND AND GENERAL FUND EXPENDITURES

| EXPENSES Jan 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ADMINISTRATION | 1,083,942 | 86,504 | 121,773 | 35,269 | 40.8% | 97,583 | 24,190 | 24.8% | 733,512 | 737,486 | 3,974 | 0.5% | 647,797 | 89,689 | 13.8% |
| BOARDS & COMMISSIONS | 25,164 | 135 | 335 | 200 | 148.1% | 89 | 246 | 276.4% | 14,937 | 16,312 | 1,375 | 9.2% | 18,566 | (2,254) | -12.1% |
| LEGAL | 95,000 | 7,917 | 9,603 | 1,686 | 21.3% | 4,890 | 4,713 | 96.4% | 55,417 | 58,175 | 2,758 | 5.0% | 60,807 | (2,632) | -4.3% |
| COURT | 107,977 | 8,325 | 9,518 | 1,193 | 14.3% | 7,541 | 1,977 | 26.2% | 62,058 | 63,666 | 1,608 | 2.6% | 60,672 | 2,994 | 4.9% |
| FIRE DEPARTMENT | 3,385,568 | 368,732 | 401,272 | 32,540 | 8.8% | 343,909 | 57,363 | 16.7% | 1,863,893 | 1,828,669 | (35,224) | -1.9% | 1,802,136 | 26,533 | 1.5% |
| POLICE DEPARTMENT | 3,779,661 | 324,311 | 346,566 | 22,255 | 6.9% | 318,571 | 27,995 | 8.8% | 2,293,957 | 2,246,754 | (47,203) | -2.1% | 1,903,992 | 342,762 | 18.0% |
| PUBLIC WORKS | 1,618,456 | 49,433 | 53,916 | 4,483 | 9.1% | 39,550 | 14,366 | 36.3% | 368,800 | 374,706 | 5,906 | 1.6% | 398,958 | (24,252) | -6.1% |
| BUILDING DEPARTMENT | 407,034 | 25,324 | 28,739 | 3,415 | 13.5% | 24,156 | 4,583 | 19.0% | 181,741 | 182,371 | 630 | 0.3% | 194,425 | (12,054) | -6.2% |
| MUNICIPAL BUILDING | 396,395 | 19,720 | 20,378 | 658 | 3.3% | 17,711 | 2,667 | 15.1% | 148,862 | 154,840 | 5,978 | 4.0% | 143,613 | 11,227 | 7.8% |
| DEBT SVC | 351,144 | - | - | - | 0.0% | - | - | 0.0% | 15,572 | 15,572 | - | 0.0% | 29,549 | (13,977) | -47.3% |
| TOTAL EXPENSES | 11,250,341 | 890,401 | 992,100 | 101,699 | 11.4% | 854,000 | 138,100 | 16.2% | 5,738,749 | 5,678,551 | (60,198) | -1.0% | 5,260,515 | 418,036 | 7.9% |

DEPARTMENTAL PERSONNEL EXPENDITURES

| EXPENSES Jan 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL ADMINISTRATION | 546,292 | 43,156 | 45,444 | 2,288 | 5.3% | 41,688 | 3,756 | 9.0% | 319,225 | 294,848 | (24,377) | -7.6% | 287,341 | 7,507 | 2.6% |
| TOTAL COURT | 87,617 | 6,852 | 7,495 | 643 | 9.4% | 6,914 | 581 | 8.4% | 51,238 | 51,233 | (5) | 0.0% | 48,553 | 2,680 | 5.5% |
| TOTAL FIRE DEPARTMENT | 2,659,231 | 278,027 | 303,950 | 25,923 | 9.3% | 272,593 | 31,357 | 11.5% | 1,604,413 | 1,558,273 | (46,140) | -2.9% | 1,597,080 | (38,807) | -2.4% |
| TOTAL POLICE DEPARTMENT | 2,948,159 | 280,710 | 299,828 | 19,118 | 6.8% | 224,791 | 75,037 | 33.4% | 1,779,501 | 1,739,168 | (40,333) | -2.3% | 1,550,179 | 188,989 | 12.2% |
| TOTAL PUBLIC WORKS | 286,636 | 29,566 | 34,744 | 5,178 | 17.5% | 23,564 | 11,180 | 47.4% | 175,998 | 179,906 | 3,908 | 2.2% | 167,232 | 12,674 | 7.6% |
| TOTAL STORMWATER | 150,532 | 11,882 | 12,891 | 1,009 | 8.5% | 13,545 | (654) | -4.8% | 88,509 | 86,540 | (1,969) | -2.2% | 90,931 | (4,391) | -4.8% |
| TOTAL BUILDING DEPARTMENT | 271,289 | 24,759 | 27,366 | 2,607 | 10.5% | 17,716 | 9,650 | 54.5% | 162,199 | 163,018 | 819 | 0.5% | 132,544 | 30,474 | 23.0% |
| TOTAL | 6,949,756 | 674,952 | 731,718 | 56,766 | 8.4% | 600,811 | 130,907 | 21.8% | 4,181,083 | 4,072,986 | (108,097) | -2.6% | 3,873,860 | 199,126 | 5.1% |

CITY WIDE PERSONNEL EXPENDITURES

| EXPENSES Jan 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES | 5,030,988 | 382,901 | 381,711 | (1,190) | -0.3% | 404,709 | (22,998) | -5.7% | 2,870,462 | 2,776,897 | (93,565) | -3.3% | 2,621,358 | 155,539 | 5.9% |
| HOLIDAY | 130,172 | 26,727 | 27,558 | 831 | 3.1% | 24,014 | 3,544 | 14.8% | 103,079 | 105,162 | 2,083 | 2.0% | 92,614 | 12,548 | 13.5% |
| LONGEVITY | 27,200 | 2,093 | 2,092 | (1) | 0.0% | 2,228 | (136) | -6.1% | 15,693 | 15,693 | - | 0.0% | 17,438 | (1,745) | -10.0% |
| TIME IN RANK | 11,086 | 853 | 882 | 29 | 3.4% | 904 | (22) | -2.4% | 6,396 | 6,272 | (124) | -1.9% | 6,679 | (407) | -6.1% |
| EDUCATION | 19,598 | 1,508 | 1,508 | - | 0.0% | 1,508 | - | 0.0% | 11,307 | 11,307 | - | 0.0% | 11,307 | - | 0.0% |
| OVERTIME | 135,500 | 10,428 | 17,389 | 6,961 | 66.8% | 18,428 | (1,039) | -5.6% | 78,175 | 72,671 | (5,504) | -7.0% | 102,239 | (29,568) | -28.9% |
| PAYROLL TAXES | 384,805 | 29,602 | 31,245 | 1,643 | 5.6% | 33,093 | (1,848) | -5.6% | 221,997 | 216,805 | (5,192) | -2.3% | 207,065 | 9,740 | 4.7% |
| HEALTH INS | 572,775 | 47,731 | 96,140 | 48,409 | 101.4% | 89,447 | 6,693 | 7.5% | 381,850 | 383,539 | 1,689 | 0.4% | 358,249 | 25,290 | 7.1% |
| DENTAL INS | 45,901 | 3,827 | 4,040 | 213 | 5.6% | 3,792 | 248 | 6.5% | 27,040 | 32,225 | 5,185 | 19.2% | 26,414 | 5,811 | 22.0% |
| DISABILITY | 20,000 | 1,667 | 1,679 | 12 | 0.7% | 1,649 | 30 | 1.8% | 11,667 | 10,824 | (843) | -7.2% | 11,565 | (741) | -6.4% |
| PENSION | 278,580 | 21,439 | 21,319 | (120) | -0.6% | 20,610 | 709 | 3.4% | 160,724 | 148,843 | (11,881) | -7.4% | 143,454 | 5,389 | 3.8% |
| EAP | 1,716 | 458 | 437 | (21) | -4.6% | 429 | 8 | 1.9% | 1,258 | 1,312 | 54 | 4.3% | 858 | 454 | 52.9% |
| WORKERS COMP | 291,435 | 145,718 | 145,718 | - | 0.0% | - | 145,718 | 100.0% | 291,435 | 291,436 | 1 | 0.0% | 274,620 | 16,816 | 6.1% |
| TOTAL | 6,949,756 | 674,952 | 731,718 | 56,766 | 8.4% | 600,811 | 130,907 | 21.8% | 4,181,083 | 4,072,986 | (108,097) | -2.6% | 3,873,860 | 199,126 | 5.1% |

CAPITAL IMPROVEMENT FUND AND GENERAL FUND - SUMMARY

| Consolidated Summary Jan 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUE | 11,586,673 | 2,246,896 | 2,512,526 | 265,630 | 11.8% | 1,710,232 | 802,294 | 46.9% | 6,984,015 | 7,568,377 | 584,362 | 8.4% | 7,324,931 | 243,446 | 3.3% |
| TOTAL EXPENSES | 11,250,341 | 890,401 | 992,100 | 101,699 | 11.4% | 854,000 | 138,100 | 16.2% | 5,738,749 | 5,678,551 | (60,198) | -1.0% | 5,260,515 | 418,036 | 7.9% |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 336,332 | 1,356,495 | 1,520,426 | 163,931 | 12.1% | 856,232 | 664,194 | 77.6% | 1,245,266 | 1,889,826 | 644,560 | 51.8% | 2,064,416 | (174,590) | -8.5% |
| SALE OF SURPLUS ASSETS | 30,000 | - | 6,915 | 6,915 | 100.0% | - | 6,915 | 0.0% | - | 6,915 | 6,915 | 100.0% | - | 6,915 | 100.0% |
| NET INCOME | 366,332 | 1,356,495 | 1,527,341 | 170,846 | 12.6% | 856,232 | 671,109 | 78.4% | 1,245,266 | 1,896,741 | 651,475 | 52.3% | 2,064,416 | (167,675) | -8.1% |
| | | | | | | | | | | | | | | | |
| Admin Capital Expense | 22,750 | - | - | - | 0.0% | - | - | 0.0% | 8,328 | 8,328 | - | 0.0% | - | 8,328 | 100.0% |
| Court Capital Expense | 200 | - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | - | - | 0.0% |
| FD Capital Expense/Turn-Out Gear | 455,668 | 21,188 | 21,178 | (10) | 0.0% | - | 21,178 | 100.0% | 55,414 | 55,460 | 46 | 0.1% | 25,304 | 30,156 | 119.2% |
| PD Capital Expense | 283,802 | 24,810 | 24,810 | - | 0.0% | 3,635 | 21,175 | 582.5% | 225,015 | 225,016 | 1 | 0.0% | 46,029 | 178,987 | 388.9% |
| PW Capital Expense | 1,119,970 | 14,822 | 14,819 | (3) | 0.0% | 4,930 | 9,889 | 200.6% | 50,660 | 50,308 | (352) | -0.7% | 46,107 | 4,201 | 9.1% |
| Bldg Capital Expense | 32,000 | - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | - | - | 0.0% |
| Mun Bldg Capital Expense | 175,000 | - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | 5,730 | (5,730) | -100.0% |
| Total Capital Expenditures | 2,089,390 | 60,820 | 60,807 | (13) | 0.0% | 8,565 | 52,242 | 609.9% | 339,417 | 339,112 | (305) | -0.1% | 123,170 | 215,942 | 175.3% |
| | | | | | | | | | | | | | | | |
| Grant Revenue | 1,023,275 | - | - | - | 0.0% | - | - | 0.0% | 384,859 | 384,862 | 3 | 0.0% | 376,280 | 8,582 | 2.3% |
| REVENUES WITHOUT GRANTS | 10,563,398 | 2,246,896 | 2,512,526 | 265,630 | 11.8% | 1,710,232 | 802,294 | 46.9% | 6,599,156 | 7,183,515 | 584,359 | 8.9% | 6,948,651 | 234,864 | 3.4% |
| TOTAL EXP W/O CAP ITEMS | 9,160,951 | 829,581 | 931,293 | 101,712 | 12.3% | 845,435 | 85,858 | 10.2% | 5,399,332 | 5,339,439 | (59,893) | -1.1% | 5,137,345 | 202,094 | 3.9% |
| NET LESS CAPITAL AND RELATED GRANTS | 1,402,447 | 1,417,315 | 1,581,233 | 163,918 | 11.6% | 864,797 | 716,436 | 82.8% | 1,199,824 | 1,844,076 | 644,252 | 53.7% | 1,811,306 | 32,770 | 1.8% |

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

000-CONSOLIDATED

| | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| REVENUE | 11,586,673 | 2,246,896 | 2,512,526 | 1,710,232 | 6,984,015 | 7,568,377 | 7,324,931 | 4,018,296 | 65.32 |
| EXPENSES | | | | | | | | | |
| ADMINISTRATION | 1,083,942 | 86,504 | 121,773 | 97,583 | 733,512 | 737,486 | 647,797 | 346,456 | 68.04 |
| BOARDS & COMMISSIONS | 25,164 | 135 | 335 | 89 | 14,937 | 16,312 | 18,566 | 8,852 | 64.82 |
| LEGAL | 95,000 | 7,917 | 9,603 | 4,890 | 55,417 | 58,175 | 60,807 | 36,825 | 61.24 |
| COURT | 107,977 | 8,325 | 9,518 | 7,541 | 62,058 | 63,666 | 60,672 | 44,311 | 58.96 |
| FIRE DEPARTMENT | 3,385,568 | 368,732 | 401,273 | 343,909 | 1,863,893 | 1,828,669 | 1,802,136 | 1,556,899 | 54.01 |
| POLICE DEPARTMENT | 3,779,661 | 324,311 | 346,566 | 318,571 | 2,293,957 | 2,246,754 | 1,903,993 | 1,532,907 | 59.44 |
| PUBLIC WORKS | 1,618,456 | 49,433 | 53,916 | 39,550 | 368,800 | 374,706 | 398,958 | 1,243,750 | 23.15 |
| BUILDING DEPARTMENT | 407,034 | 25,324 | 28,739 | 24,156 | 181,741 | 182,371 | 194,425 | 224,663 | 44.80 |
| MUNICIPAL BUILDING | 396,395 | 19,720 | 20,378 | 17,711 | 148,862 | 154,840 | 143,613 | 241,555 | 39.06 |
| DEBT SVC | 351,144 | 0 | 0 | 0 | 15,572 | 15,572 | 29,549 | 335,572 | 4.43 |
| TOTAL EXPENSES | 11,250,341 | 890,401 | 992,100 | 854,000 | 5,738,749 | 5,678,551 | 5,260,515 | 5,571,790 | 50.47 |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 336,332 | 1,356,495 | 1,520,426 | 856,232 | 1,245,267 | 1,889,827 | 2,064,416 | ( 1,553,495) | 561.89 |
| OTHER FINANCING SOURCES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| OTHER FINANCING USES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| SALE OF SURPLUS ASSETS | 30,000 | 0 | 6,915 | 0 | 0 | 6,915 | 0 | 23,085 | 23.05 |
| NET INCOME | 366,332 | 1,356,495 | 1,527,341 | 856,232 | 1,245,267 | 1,896,742 | 2,064,416 | ( 1,530,410) | 561.89 |
| BEGINNING FUND BALANCE | | | | | | 9,427,018 | 6,605,035 | | |
| FUND BALANCE | | | | | | 11,323,759 | 8,669,451 | | |

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

000-CONSOLIDATED

| REVENUES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 000-4-01-901-00 Real Estate Tax | 3,250,000 | 1,405,697 | 1,569,957 | 981,840 | 2,734,434 | 2,905,730 | 2,730,660 | 344,270 | 89.41 |
| 000-4-01-902-00 One Cent Tax | 1,675,000 | 233,696 | 234,731 | 179,030 | 877,516 | 948,702 | 918,712 | 726,298 | 56.64 |
| 000-4-01-903-00 Quarter Cent Tax | 532,000 | 51,003 | 51,962 | 39,908 | 302,910 | 340,647 | 333,346 | 191,353 | 64.03 |
| 000-4-01-904-00 Quarter Cent Fire Tax | 619,000 | 59,344 | 59,709 | 46,369 | 351,332 | 394,057 | 385,272 | 224,943 | 63.66 |
| 000-4-01-906-00 Half-Cent Sales Tax | 1,052,000 | 97,710 | 101,506 | 78,828 | 598,651 | 669,897 | 654,961 | 382,103 | 63.68 |
| 000-4-01-907-00 Prop P Tax | 208,000 | 15,064 | 19,989 | 15,437 | 117,807 | 133,244 | 120,723 | 74,756 | 64.06 |
| 000-4-01-908-00 Use Tax | 225,000 | 19,910 | 22,999 | 22,913 | 102,800 | 156,688 | 118,305 | 68,312 | 69.64 |
| 000-4-02-910-00 Road & Bridge Tax | 292,000 | 91,489 | 139,077 | 86,652 | 244,214 | 252,085 | 231,323 | 39,915 | 86.33 |
| 000-4-02-911-00 Cigarette Tax | 6,500 | 542 | 690 | 680 | 3,792 | 3,522 | 4,207 | 2,978 | 54.18 |
| 000-4-02-912-00 MO Motor Fuel Tax | 100,000 | 8,214 | 10,446 | 8,455 | 56,561 | 71,637 | 58,265 | 28,363 | 71.64 |
| 000-4-02-912-01 MO MV Sales Tax | 35,000 | 2,765 | 3,038 | 2,718 | 22,027 | 22,458 | 21,670 | 12,542 | 64.16 |
| 000-4-02-912-02 MO MV Fee Increase | 16,500 | 1,411 | 1,830 | 1,410 | 9,442 | 9,902 | 9,438 | 6,598 | 60.01 |
| 000-4-02-915-00 Grant Revenue | 1,023,275 | 7 | 0 | 0 | 384,866 | 384,862 | 376,280 | 638,413 | 37.61 |
| 000-4-02-917-00 Federal Seizure Funds | 0 | 0 | 0 | 0 | 0 | 0 | 31,693 | 0 | 0.00 |
| 000-4-03-920-00 Utility Taxes-Electric | 255,000 | 13,498 | 19,124 | 14,037 | 155,429 | 190,548 | 161,638 | 64,452 | 74.72 |
| 000-4-03-921-00 Utility Taxes-Gas | 60,000 | 6,809 | 10,864 | 8,034 | 27,634 | 29,937 | 32,618 | 30,063 | 49.89 |
| 000-4-03-922-00 Utility Taxes-Telephone | 38,000 | 4,547 | 5,581 | 5,531 | 23,773 | 28,686 | 28,929 | 9,314 | 75.49 |
| 000-4-03-923-00 Utility Taxes-Water | 34,000 | 2,307 | 2,629 | 2,357 | 24,639 | 30,458 | 25,199 | 3,542 | 89.58 |
| 000-4-03-924-00 Cable Franchise Fees | 65,000 | 16,760 | 17,067 | 16,350 | 49,566 | 50,609 | 48,684 | 14,391 | 77.86 |
| 000-4-04-930-00 Business Licenses | 385,000 | 52,187 | 83,856 | 48,967 | 93,786 | 104,514 | 88,033 | 280,486 | 27.15 |
| 000-4-04-930-01 PILOTS | 510,000 | 62,400 | 62,400 | 60,000 | 124,800 | 124,800 | 232,418 | 385,200 | 24.47 |
| 000-4-04-931-00 Liquor Licenses | 9,750 | 0 | 0 | 0 | 0 | 100 | 1,450 | 9,650 | 1.03 |
| 000-4-04-932-00 Building Permits | 300,000 | 25,929 | 21,921 | 9,378 | 165,219 | 111,056 | 173,995 | 188,944 | 37.02 |
| 000-4-04-932-01 Bldg Dept Reimbursed Fees | 9,000 | 1,200 | 0 | 1,006 | 5,421 | 1,730 | 4,544 | 7,270 | 19.22 |
| 000-4-05-940-00 West End Park Reimbursement | 20,000 | 0 | 0 | 191 | 0 | 0 | 21,011 | 20,000 | 0.00 |
| 000-4-05-941-00 Board of Adjustment Fees | 500 | 0 | 0 | 0 | 250 | 250 | 547 | 250 | 50.00 |
| 000-4-05-942-00 Building Sign Fees | 2,000 | 730 | 0 | 575 | 1,492 | 0 | 1,175 | 2,000 | 0.00 |
| 000-4-05-943-00 Police/Fire Protection | 379,315 | 31,610 | 12,508 | 54,885 | 221,267 | 216,612 | 221,922 | 162,703 | 57.11 |
| 000-4-05-944-00 Alarm Fees/Police Reports | 15,000 | 5,553 | 6,160 | 2,355 | 12,966 | 7,300 | 5,500 | 7,700 | 48.67 |
| 000-4-05-945-00 Ambulance Revenues | 120,000 | 10,004 | 10,508 | 9,054 | 70,002 | 92,357 | 64,308 | 27,643 | 76.96 |
| 000-4-06-950-00 Court Fines | 155,000 | 12,917 | 19,182 | 10,513 | 90,417 | 133,532 | 88,303 | 21,468 | 86.15 |
| 000-4-07-960-00 Interest Income | 33,600 | 2,800 | 16,797 | 600 | 19,600 | 69,914 | 9,598 | ( 36,314) | 208.08 |
| 000-4-08-971-00 Leasing | 69,540 | 5,795 | 5,925 | 5,737 | 40,565 | 41,215 | 39,147 | 28,325 | 59.27 |
| 000-4-08-972-00 Miscellaneous Revenues | 91,693 | 5,000 | 2,068 | ( 3,578) | 50,838 | 41,329 | 81,059 | 50,364 | 45.07 |
| TOTAL REVENUES | 11,586,673 | 2,246,896 | 2,512,526 | 1,710,232 | 6,984,015 | 7,568,377 | 7,324,931 | 4,018,296 | 65.32 |

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| ADMINISTRATION | | | | | | | | | |
| 000-5-10-100-00 Admin Salary | 431,349 | 33,197 | 32,838 | 29,168 | 248,862 | 226,606 | 214,909 | 204,743 | 52.53 |
| 000-5-10-103-00 Admin Longevity | 1,660 | 128 | 128 | 138 | 958 | 958 | 1,039 | 702 | 57.70 |
| 000-5-10-104-00 Admin Time in Rank | 2,234 | 172 | 172 | 149 | 1,289 | 1,202 | 1,101 | 1,032 | 53.79 |
| 000-5-10-105-00 Admin Education | 1,200 | 92 | 92 | 92 | 692 | 692 | 692 | 508 | 57.70 |
| 000-5-10-106-00 Admin Overtime | 500 | 38 | 0 | 10 | 288 | 115 | 57 | 385 | 23.08 |
| 000-5-10-120-00 Payroll Taxes | 31,504 | 2,425 | 2,400 | 2,119 | 18,176 | 16,571 | 15,645 | 14,933 | 52.60 |
| 000-5-10-130-00 Health Insurance | 33,259 | 2,772 | 5,106 | 5,260 | 22,173 | 20,760 | 21,041 | 12,499 | 62.42 |
| 000-5-10-131-00 Dental Insurance | 2,625 | 219 | 197 | 214 | 1,750 | 1,599 | 1,501 | 1,026 | 60.92 |
| 000-5-10-132-00 Disability Insurance | 20,000 | 1,667 | 1,679 | 1,649 | 11,667 | 10,824 | 11,565 | 9,176 | 54.12 |
| 000-5-10-134-00 HRA Expense | 1,375 | 0 | 0 | 378 | 343 | 343 | 1,094 | 1,032 | 24.91 |
| 000-5-10-140-00 Pension | 19,225 | 1,480 | 1,884 | 2,459 | 11,092 | 13,189 | 18,047 | 6,036 | 68.60 |
| 000-5-10-150-00 Emp Assistance Program | 1,716 | 458 | 437 | 429 | 1,258 | 1,312 | 858 | 404 | 76.44 |
| 000-5-10-180-00 Workers Compensation | 1,020 | 510 | 510 | 0 | 1,020 | 1,020 | 886 | 0 | 99.95 |
| 000-5-10-207-00 Public Relations | 10,900 | 0 | 327 | 344 | 7,600 | 8,678 | 3,202 | 2,222 | 79.61 |
| 000-5-10-210-00 Computer Maint | 107,304 | 3,200 | 3,201 | 10,036 | 69,459 | 69,499 | 36,977 | 37,805 | 64.77 |
| 000-5-10-222-00 Memberships/Subscriptions | 3,786 | 66 | 964 | 69 | 1,051 | 1,774 | 1,094 | 2,012 | 46.85 |
| 000-5-10-235-00 Liability Insurance | 129,168 | 32,738 | 32,711 | 0 | 129,168 | 129,165 | 108,321 | 3 | 100.00 |
| 000-5-10-244-00 Banking Fees | 14,400 | 1,200 | 1,312 | 1,016 | 8,400 | 9,386 | 6,369 | 5,014 | 65.18 |
| 000-5-10-245-00 Meetings/Seminars | 10,836 | 975 | 380 | 330 | 5,004 | 2,692 | 1,693 | 8,144 | 24.84 |
| 000-5-10-246-00 Miscellaneous | 6,546 | 546 | 534 | 874 | 3,819 | 3,585 | 4,257 | 2,961 | 54.77 |
| 000-5-10-247-00 Mileage | 1,130 | 0 | 118 | 0 | 74 | 1,226 | 65 | (96) | 108.52 |
| 000-5-10-252-00 Postage | 2,700 | 0 | 0 | 0 | 2,500 | 2,655 | 2,577 | 45 | 98.33 |
| 000-5-10-253-00 Printing/Advertising | 7,700 | 642 | 10 | 321 | 4,492 | 1,210 | 1,423 | 6,490 | 15.71 |
| 000-5-10-260-00 Leaf Collection | 117,000 | 0 | 0 | 34,500 | 117,000 | 117,000 | 117,000 | 0 | 100.00 |
| 000-5-10-265-00 Equipment Contracts | 9,757 | 0 | 0 | 1,593 | 3,488 | 3,480 | 25,108 | 6,277 | 35.67 |
| 000-5-10-270-02 Office Supplies | 1,500 | 125 | 824 | 170 | 875 | 1,114 | 441 | 386 | 74.24 |
| 000-5-10-279-00 Training/Cont Ed | 327 | 0 | 1,995 | (20) | 120 | 2,077 | 53 | (1,750) | 635.21 |
| 000-5-10-299-04 Admin Capital Expense | 22,750 | 0 | 0 | 0 | 8,328 | 8,328 | 0 | 14,422 | 36.61 |
| 000-5-10-300-00 Auditing/Accounting | 22,760 | 0 | 0 | 3,331 | 12,000 | 12,000 | 16,131 | 10,760 | 52.72 |
| 000-5-10-320-00 Pros Attorney - Retainer | 18,000 | 1,500 | 1,500 | 1,500 | 10,500 | 10,500 | 10,500 | 7,500 | 58.33 |
| 000-5-10-321-00 Legal Svcs - Pros Attorney | 28,270 | 2,356 | 1,454 | 1,454 | 16,491 | 13,135 | 12,390 | 15,135 | 46.46 |
| 000-5-10-350-00 Professional Services | 21,441 | 0 | 31,000 | 0 | 13,576 | 44,792 | 11,761 | (23,351) | 208.91 |
| TOTAL ADMINISTRATION | 1,083,942 | 86,504 | 121,773 | 97,583 | 733,512 | 737,486 | 647,797 | 346,456 | 68.04 |
| BOARDS & COMMISSIONS | | | | | | | | | |
| 000-5-20-222-00 Memberships/Subscriptions | 3,846 | 0 | 0 | 0 | 3,007 | 3,007 | 2,136 | 839 | 78.19 |
| 000-5-20-225-00 Elections | 2,600 | 0 | 0 | 0 | 0 | 0 | 4,090 | 2,600 | 0.00 |
| 000-5-20-235-00 Liability Ins & Bonding | 11,673 | 0 | 0 | 0 | 10,095 | 10,095 | 9,421 | 1,578 | 86.48 |
| 000-5-20-245-00 Meetings/Seminars | 5,295 | 135 | 135 | 0 | 135 | 135 | 450 | 5,160 | 2.55 |
| 000-5-20-253-00 Printing/Advertising | 1,700 | 0 | 200 | 89 | 1,700 | 3,075 | 1,955 | (1,375) | 180.88 |
| 000-5-20-270-01 Office Supplies | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 50 | 0.00 |
| 000-5-20-340-00 Court Reporter | 0 | 0 | 0 | 0 | 0 | 0 | 515 | 0 | 0.00 |
| TOTAL BOARDS & COMMISSIONS | 25,164 | 135 | 335 | 89 | 14,937 | 16,312 | 18,566 | 8,852 | 64.82 |

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| LEGAL | | | | | | | | | |
| 000-5-30-310-00 City Attny Retainer | 15,000 | 1,250 | 1,250 | 1,250 | 8,750 | 8,750 | 8,750 | 6,250 | 58.33 |
| 000-5-30-311-00 City Atty Legal Svcs | 60,000 | 5,000 | 2,425 | 3,450 | 35,000 | 31,223 | 39,314 | 28,777 | 52.04 |
| 000-5-30-312-00 Outside Legal Svcs | 20,000 | 1,667 | 5,928 | 190 | 11,667 | 18,202 | 12,743 | 1,798 | 91.01 |
| TOTAL LEGAL | 95,000 | 7,917 | 9,603 | 4,890 | 55,417 | 58,175 | 60,807 | 36,825 | 61.24 |
| COURT | | | | | | | | | |
| 000-5-40-100-00 Court Salary | 72,229 | 5,559 | 5,642 | 5,148 | 41,672 | 41,464 | 38,124 | 30,765 | 57.41 |
| 000-5-40-106-00 Court Overtime | 0 | 0 | 0 | 0 | 0 | 88 | 0 | (88) | 0.00 |
| 000-5-40-120-00 Payroll Taxes | 5,107 | 393 | 415 | 378 | 2,946 | 3,049 | 2,754 | 2,058 | 59.69 |
| 000-5-40-130-00 Health Insurance | 6,417 | 535 | 1,069 | 1,005 | 4,278 | 4,304 | 4,676 | 2,113 | 67.07 |
| 000-5-40-131-00 Dental Insurance | 533 | 44 | 44 | 44 | 355 | 356 | 346 | 177 | 66.75 |
| 000-5-40-134-00 HRA Expense | 250 | 21 | 0 | 0 | 146 | 0 | 0 | 250 | 0.00 |
| 000-5-40-140-00 Pension | 3,178 | 245 | 248 | 340 | 1,834 | 1,820 | 2,509 | 1,358 | 57.26 |
| 000-5-40-180-00 Workers Compensation | 153 | 77 | 77 | 0 | 153 | 153 | 143 | (0) | 100.20 |
| 000-5-40-210-00 Computer Maint | 2,525 | 210 | 811 | 626 | 1,473 | 3,042 | 4,052 | (517) | 120.47 |
| 000-5-40-222-00 Memberships/Subscriptions | 100 | 0 | 0 | 0 | 100 | 0 | 100 | 100 | 0.00 |
| 000-5-40-245-00 Meetings/Seminars | 2,155 | 0 | 0 | 0 | 285 | 285 | 76 | 1,870 | 13.23 |
| 000-5-40-246-00 Miscellaneous | 500 | 42 | 0 | 0 | 292 | 380 | 0 | 120 | 76.00 |
| 000-5-40-247-00 Mileage | 230 | 0 | 0 | 0 | 125 | 145 | 6 | 85 | 63.04 |
| 000-5-40-253-00 Printing/Advertising | 600 | 50 | 0 | 0 | 350 | 0 | 468 | 600 | 0.00 |
| 000-5-40-270-02 Office Supplies | 1,800 | 150 | 12 | 0 | 1,050 | 781 | 415 | 1,019 | 43.41 |
| 000-5-40-299-05 Court Capital Expense | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0.00 |
| 000-5-40-325-00 Judge Retainer | 12,000 | 1,000 | 1,200 | 0 | 7,000 | 7,800 | 7,000 | 4,200 | 65.00 |
| TOTAL COURT | 107,977 | 8,325 | 9,518 | 7,541 | 62,058 | 63,666 | 60,672 | 44,311 | 58.96 |
| FIRE DEPARTMENT | | | | | | | | | |
| 000-5-50-100-00 FD Salary | 1,840,249 | 141,626 | 140,288 | 132,565 | 1,061,713 | 1,032,894 | 953,696 | 807,355 | 56.13 |
| 000-5-50-100-01 Retirement Leave Payout | 55,666 | 0 | 0 | 57,705 | 0 | 0 | 96,506 | 55,666 | 0.00 |
| 000-5-50-101-00 FD Holiday Pay | 62,800 | 12,920 | 12,912 | 11,369 | 49,896 | 49,319 | 43,908 | 13,481 | 78.53 |
| 000-5-50-103-00 FD Longevity | 6,640 | 511 | 511 | 655 | 3,831 | 3,831 | 5,705 | 2,809 | 57.70 |
| 000-5-50-104-00 FD Time in Rank | 4,291 | 330 | 336 | 425 | 2,476 | 2,415 | 3,137 | 1,876 | 56.29 |
| 000-5-50-105-00 FD Education | 2,400 | 185 | 185 | 185 | 1,385 | 1,385 | 1,385 | 1,015 | 57.70 |
| 000-5-50-106-00 FD Overtime | 110,000 | 8,466 | 15,986 | 15,881 | 63,463 | 52,612 | 93,265 | 57,388 | 47.83 |
| 000-5-50-120-00 Payroll Taxes | 153,655 | 11,819 | 12,433 | 16,256 | 88,644 | 83,430 | 87,473 | 70,225 | 54.30 |
| 000-5-50-130-00 Health Insurance | 228,853 | 19,071 | 38,142 | 34,900 | 152,569 | 150,738 | 140,415 | 78,115 | 65.87 |
| 000-5-50-131-00 Dental Insurance | 17,715 | 1,477 | 1,521 | 1,406 | 10,334 | 12,000 | 9,762 | 5,715 | 67.74 |
| 000-5-50-134-00 HRA Expense | 3,500 | 292 | 0 | 1,000 | 2,042 | 0 | 1,151 | 3,500 | 0.00 |
| 000-5-50-140-00 Pension | 16,211 | 1,248 | 1,260 | 1,246 | 9,353 | 8,898 | 8,569 | 7,313 | 54.89 |
| 000-5-50-180-00 Workers Compensation | 160,751 | 80,376 | 80,376 | 0 | 160,751 | 160,752 | 153,259 | (1) | 100.00 |
| 000-5-50-207-00 Public Relations | 1,000 | 0 | 0 | 0 | 605 | 605 | 0 | 395 | 60.50 |
| 000-5-50-222-00 Memberships/Subscriptions | 4,425 | 1,002 | 25 | 1,000 | 4,027 | 2,356 | 4,021 | 2,069 | 53.24 |
| 000-5-50-226-00 EMS Supplies | 17,000 | 1,417 | 635 | 1,829 | 9,917 | 8,069 | 7,996 | 8,931 | 47.47 |
| 000-5-50-230-00 Fuel | 15,500 | 684 | 9,146 | 669 | 5,891 | 18,550 | 5,766 | (3,050) | 119.68 |
| 000-5-50-240-02 Radio Maintenance | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 0.00 |
| 000-5-50-240-03 Veh/Equip Maint | 23,000 | 1,917 | 1,736 | 3,281 | 13,417 | 12,205 | 8,666 | 10,795 | 53.07 |
| 000-5-50-245-00 Meetings/Seminars | 3,350 | 710 | 710 | 0 | 710 | 1,634 | 0 | 1,716 | 48.78 |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 000-5-50-246-00 Miscellaneous | 6,000 | 500 | 365 | 2,116 | 3,500 | 4,365 | 4,052 | 1,635 | 72.75 |
| 000-5-50-247-00 Mileage | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0.00 |
| 000-5-50-251-00 Physical Exams | 9,000 | 0 | 0 | 0 | 6,710 | 6,885 | 7,765 | 2,115 | 76.50 |
| 000-5-50-265-00 Service Contracts | 15,433 | 0 | 84 | 42 | 12,444 | 12,570 | 294 | 2,863 | 81.45 |
| 000-5-50-275-00 Tires | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |
| 000-5-50-279-00 Training | 23,950 | 675 | 675 | 0 | 10,575 | 10,400 | 10,100 | 13,550 | 43.42 |
| 000-5-50-280-00 FD Turnout Gear | 19,700 | 7,390 | 7,390 | 0 | 10,998 | 11,048 | 1,886 | 8,652 | 56.08 |
| 000-5-50-285-00 Uniforms | 13,000 | 1,083 | 487 | 795 | 7,583 | 10,212 | 4,359 | 2,788 | 78.55 |
| 000-5-50-290-00 Dispatch Services | 120,811 | 60,405 | 61,228 | 59,630 | 120,811 | 119,442 | 120,952 | 1,369 | 98.87 |
| 000-5-50-295-00 Ambulance Billing Services | 10,000 | 833 | 1,054 | 954 | 5,833 | 7,644 | 4,629 | 2,356 | 76.44 |
| 000-5-50-299-00 FD Capital Expense | 435,968 | 13,798 | 13,788 | 0 | 44,416 | 44,412 | 23,418 | 391,556 | 10.19 |
| 000-5-50-350-00 Professional Services | 1,200 | 0 | 0 | 0 | 0 | 0 | 0 | 1,200 | 0.00 |
| TOTAL FIRE DEPARTMENT | 3,385,568 | 368,732 | 401,273 | 343,909 | 1,863,893 | 1,828,669 | 1,802,136 | 1,556,899 | 54.01 |
| | | | | | | | | | |
| POLICE DEPARTMENT | | | | | | | | | |
| 000-5-60-100-00 PD Salary | 2,109,009 | 162,309 | 160,399 | 143,938 | 1,216,772 | 1,171,244 | 1,043,970 | 937,765 | 55.54 |
| 000-5-60-101-00 PD Holiday Pay | 67,372 | 13,807 | 14,646 | 12,645 | 53,184 | 55,844 | 48,706 | 11,528 | 82.89 |
| 000-5-60-103-00 PD Longevity | 13,360 | 1,028 | 1,028 | 1,018 | 7,708 | 7,708 | 7,579 | 5,652 | 57.69 |
| 000-5-60-104-00 PD Time in Rank | 3,321 | 256 | 265 | 239 | 1,916 | 1,914 | 1,764 | 1,407 | 57.62 |
| 000-5-60-105-00 PD Education | 15,602 | 1,201 | 1,200 | 1,200 | 9,001 | 9,001 | 9,001 | 6,601 | 57.69 |
| 000-5-60-106-00 PD Overtime | 18,000 | 1,385 | 1,088 | 1,889 | 10,385 | 16,656 | 7,703 | 1,344 | 92.53 |
| 000-5-60-120-00 Payroll Taxes | 161,433 | 12,417 | 12,912 | 11,685 | 93,131 | 91,529 | 81,350 | 69,904 | 56.70 |
| 000-5-60-130-00 Health Insurance | 228,853 | 19,071 | 38,819 | 36,315 | 152,569 | 155,685 | 145,258 | 73,168 | 68.03 |
| 000-5-60-131-00 Dental Insurance | 18,782 | 1,566 | 1,736 | 1,617 | 10,957 | 13,953 | 11,361 | 4,829 | 74.29 |
| 000-5-60-134-00 HRA Expense | 3,000 | 1,978 | 826 | 1,000 | 1,978 | 985 | 1,000 | 2,015 | 32.85 |
| 000-5-60-140-00 Pension | 209,306 | 16,108 | 16,174 | 14,246 | 120,757 | 112,514 | 98,187 | 96,792 | 53.76 |
| 000-5-60-180-00 Workers Compensation | 103,121 | 51,561 | 51,561 | 0 | 103,121 | 103,121 | 95,299 | ( 0) | 100.00 |
| 000-5-60-206-00 Communications | 53,000 | 4,417 | 8,296 | 6,929 | 30,917 | 28,274 | 26,421 | 24,726 | 53.35 |
| 000-5-60-220-00 Detective Bureau | 4,800 | 400 | 2,090 | 0 | 2,800 | 4,884 | 97 | ( 84) | 101.75 |
| 000-5-60-222-00 Memberships/Subscriptions | 2,000 | 0 | 655 | 300 | 475 | 1,194 | 959 | 806 | 59.70 |
| 000-5-60-230-00 Fuel | 60,000 | 5,000 | 3,545 | 3,362 | 35,000 | 31,065 | 23,355 | 28,935 | 51.77 |
| 000-5-60-240-03 Veh/Equip Maint | 22,000 | 1,833 | 1,127 | 3,041 | 12,833 | 18,618 | 12,279 | 3,382 | 84.63 |
| 000-5-60-246-00 Miscellaneous | 750 | 63 | 0 | 0 | 438 | 131 | 108 | 619 | 17.47 |
| 000-5-60-250-00 Patrol | 8,800 | 733 | 30 | 160 | 5,133 | 1,170 | 1,041 | 7,630 | 13.29 |
| 000-5-60-251-00 Physical Exams | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |
| 000-5-60-254-00 Prisoner Holding Expenses | 200 | 0 | 0 | 0 | 200 | 166 | 86 | 34 | 82.83 |
| 000-5-60-265-00 Service Contracts | 0 | 0 | 0 | 111 | 0 | 0 | 773 | 0 | 0.00 |
| 000-5-60-270-02 Office Supplies | 4,000 | 333 | 592 | 219 | 2,333 | 3,032 | 1,827 | 968 | 75.80 |
| 000-5-60-277-00 Traffic Safety Unit | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |
| 000-5-60-279-00 Training | 17,450 | 2,869 | 2,869 | 350 | 6,469 | 7,567 | 4,894 | 9,883 | 43.36 |
| 000-5-60-280-00 Police Dept Certification | 9,700 | 0 | 0 | 0 | 9,700 | 9,684 | 8,721 | 17 | 99.83 |
| 000-5-60-285-00 Uniforms | 14,000 | 1,167 | 1,896 | 1,104 | 8,167 | 5,849 | 5,515 | 8,151 | 41.78 |
| 000-5-60-290-00 Dispatch Services | 346,000 | 0 | 0 | 73,570 | 173,000 | 169,952 | 220,710 | 176,048 | 49.12 |
| 000-5-60-299-01 PD Capital Expense | 283,802 | 24,810 | 24,810 | 3,635 | 225,015 | 225,016 | 46,029 | 58,786 | 79.29 |
| TOTAL POLICE DEPARTMENT | 3,779,661 | 324,311 | 346,566 | 318,571 | 2,293,957 | 2,246,754 | 1,903,993 | 1,532,907 | 59.44 |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| PUBLIC WORKS | | | | | | | | | |
| 000-5-70-100-00 PW Salary | 192,219 | 14,793 | 16,921 | 14,237 | 110,899 | 115,524 | 105,460 | 76,695 | 60.10 |
| 000-5-70-103-00 PW Longevity | 4,000 | 308 | 308 | 308 | 2,308 | 2,308 | 2,308 | 1,692 | 57.69 |
| 000-5-70-104-00 PW Time in Rank | 1,240 | 95 | 109 | 92 | 715 | 742 | 677 | 498 | 59.81 |
| 000-5-70-106-00 PW Overtime | 5,500 | 423 | 314 | 638 | 3,173 | 3,110 | 1,157 | 2,390 | 56.55 |
| 000-5-70-120-00 Payroll Taxes | 12,604 | 970 | 1,251 | 1,079 | 7,272 | 8,592 | 7,760 | 4,012 | 68.17 |
| 000-5-70-130-00 Health Insurance | 37,429 | 3,119 | 6,238 | 5,947 | 24,953 | 25,089 | 23,789 | 12,340 | 67.03 |
| 000-5-70-131-00 Dental Insurance | 3,116 | 260 | 260 | 255 | 1,818 | 2,079 | 1,782 | 1,037 | 66.72 |
| 000-5-70-134-00 HRA Expense | 1,000 | 83 | 167 | 0 | 583 | 730 | 0 | 270 | 73.00 |
| 000-5-70-140-00 Pension | 13,395 | 1,031 | 777 | 1,008 | 7,728 | 5,329 | 7,212 | 8,066 | 39.79 |
| 000-5-70-180-00 Workers Compensation | 17,133 | 8,567 | 8,566 | 0 | 17,133 | 17,133 | 17,087 | 0 | 100.00 |
| 000-5-70-221-00 Drug/Alcohol Screening | 100 | 0 | 0 | 0 | 0 | 0 | 55 | 100 | 0.00 |
| 000-5-70-222-00 Memberships/Subscriptions | 430 | 0 | 0 | 0 | 430 | 444 | 430 | (14) | 103.26 |
| 000-5-70-228-00 Equipment Rental | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |
| 000-5-70-230-00 Fuel | 6,000 | 500 | 877 | 423 | 3,500 | 3,668 | 2,381 | 2,332 | 61.13 |
| 000-5-70-240-03 Veh/Equip Maint | 6,700 | 558 | 1,130 | 124 | 3,908 | 7,925 | 5,556 | (1,225) | 118.28 |
| 000-5-70-246-00 Miscellaneous | 1,500 | 125 | 0 | 69 | 875 | 537 | 341 | 963 | 35.83 |
| 000-5-70-248-00 Mosquito Control | 2,050 | 0 | 0 | 0 | 0 | 2,109 | 0 | (59) | 102.89 |
| 000-5-70-261-00 Road Paint | 27,000 | 0 | 0 | 0 | 27,000 | 26,489 | 22,821 | 511 | 98.11 |
| 000-5-70-262-00 Road Salt | 15,000 | 0 | 0 | 7,223 | 8,455 | 11,012 | 11,589 | 3,988 | 73.42 |
| 000-5-70-263-00 Road Signs | 1,750 | 1,000 | 1,006 | 229 | 1,642 | 1,648 | 796 | 102 | 94.19 |
| 000-5-70-265-00 Service Contracts | 5,300 | 0 | 0 | 1,800 | 0 | 3,689 | 5,294 | 1,611 | 69.60 |
| 000-5-70-268-00 Street/Signal Lights | 2,200 | 183 | 192 | 185 | 1,283 | 1,361 | 1,299 | 839 | 61.86 |
| 000-5-70-269-00 Street Maintenance/Materials | 79,320 | 0 | 329 | 165 | 77,870 | 78,281 | 121,962 | 1,039 | 98.69 |
| 000-5-70-275-00 Tires | 1,500 | 0 | 0 | 0 | 0 | 0 | 321 | 1,500 | 0.00 |
| 000-5-70-276-00 Small Tools | 2,000 | 167 | 0 | 599 | 1,167 | 1,178 | 1,126 | 822 | 58.91 |
| 000-5-70-278-00 Traffic Signal Maint | 12,200 | 0 | 0 | 0 | 200 | 199 | 8,847 | 12,001 | 1.63 |
| 000-5-70-279-00 Training | 300 | 0 | 0 | 0 | 300 | 665 | 80 | (365) | 221.77 |
| 000-5-70-285-00 Uniforms | 5,000 | 417 | 365 | 178 | 2,917 | 2,770 | 1,762 | 2,230 | 55.40 |
| 000-5-70-290-00 West End Park Expenses | 20,000 | 1,667 | 0 | 0 | 11,667 | 1,442 | 747 | 18,558 | 7.21 |
| 000-5-70-299-02 PW Capital Expense | 70,000 | 6,041 | 6,038 | 4,930 | 24,336 | 23,984 | 46,107 | 46,016 | 34.26 |
| 000-5-70-350-00 Professional Services | 21,500 | 345 | 288 | 61 | 345 | 344 | 211 | 21,156 | 1.60 |
| 000-5-70-494-00 Geyer TIP Program | 1,049,970 | 8,781 | 8,781 | 0 | 26,324 | 26,324 | 0 | 1,023,646 | 2.51 |
| TOTAL PUBLIC WORKS | 1,618,456 | 49,433 | 53,916 | 39,550 | 368,800 | 374,706 | 398,958 | 1,243,750 | 23.15 |
| | | | | | | | | | |
| BUILDING DEPARTMENT | | | | | | | | | |
| 000-5-80-100-00 Bldg Salary | 214,201 | 16,485 | 16,409 | 12,368 | 123,581 | 121,250 | 98,549 | 92,951 | 56.61 |
| 000-5-80-103-00 Bldg Longevity | 760 | 58 | 58 | 37 | 438 | 438 | 277 | 322 | 57.69 |
| 000-5-80-105-00 Bldg Education | 396 | 30 | 30 | 30 | 228 | 228 | 228 | 168 | 57.69 |
| 000-5-80-106-00 Bldg Overtime | 1,000 | 77 | 0 | 0 | 577 | 85 | 0 | 915 | 8.49 |
| 000-5-80-120-00 Payroll Taxes | 13,414 | 1,032 | 1,187 | 906 | 7,739 | 8,832 | 7,168 | 4,582 | 65.85 |
| 000-5-80-130-00 Health Insurance | 21,602 | 1,800 | 4,474 | 3,425 | 14,401 | 17,530 | 12,693 | 4,072 | 81.15 |
| 000-5-80-131-00 Dental Insurance | 1,572 | 131 | 174 | 128 | 917 | 1,351 | 771 | 221 | 85.93 |
| 000-5-80-134-00 HRA Expense | 875 | 73 | 0 | 0 | 510 | 500 | 0 | 375 | 57.14 |
| 000-5-80-140-00 Pension | 9,520 | 733 | 621 | 821 | 5,492 | 4,478 | 5,302 | 5,042 | 47.04 |
| 000-5-80-180-00 Workers Compensation | 8,824 | 4,412 | 4,412 | 0 | 8,824 | 8,824 | 7,557 | (0) | 100.00 |
| 000-5-80-222-00 Memberships/Subscriptions | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 000-5-80-230-00 Bldg Fuel | 2,000 | 167 | 62 | 148 | 1,167 | 1,017 | 577 | 983 | 50.86 |
| 000-5-80-240-03 Veh/Equip Maint | 1,000 | 83 | 0 | 0 | 583 | 27 | 162 | 973 | 2.70 |
| 000-5-80-245-00 Meetings/Seminars | 3,250 | 0 | 0 | 0 | 825 | 782 | 0 | 2,468 | 24.06 |
| 000-5-80-247-00 Mileage | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 0.00 |
| 000-5-80-253-00 Printing/Advertising | 200 | 0 | 17 | 0 | 65 | 110 | 100 | 90 | 55.10 |
| 000-5-80-270-02 Office Supplies | 2,500 | 208 | 159 | 40 | 1,458 | 681 | 288 | 1,819 | 27.25 |
| 000-5-80-279-00 Training | 1,920 | 0 | 0 | 0 | 0 | 0 | 0 | 1,920 | 0.00 |
| 000-5-80-285-00 Uniforms | 400 | 33 | 0 | 0 | 233 | 0 | 0 | 400 | 0.00 |
| 000-5-80-299-06 Bldg Capital Expense | 32,000 | 0 | 0 | 0 | 0 | 0 | 0 | 32,000 | 0.00 |
| 000-5-80-350-00 Professional Services | 90,500 | 0 | 1,135 | 6,252 | 14,700 | 16,236 | 60,753 | 74,264 | 17.94 |
| TOTAL BUILDING DEPARTMENT | 407,034 | 25,324 | 28,739 | 24,156 | 181,741 | 182,371 | 194,425 | 224,663 | 44.80 |
| MUNICIPAL BUILDING | | | | | | | | | |
| 000-5-90-205-00 Cleaning Service | 32,220 | 2,685 | 2,685 | 2,685 | 18,795 | 18,795 | 18,795 | 13,425 | 58.33 |
| 000-5-90-230-00 Generator Fuel | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 | 0.00 |
| 000-5-90-240-00 Building Maint/Repair | 53,055 | 5,983 | 5,981 | 3,821 | 52,554 | 52,617 | 45,132 | 438 | 99.17 |
| 000-5-90-246-00 Miscellaneous | 1,000 | 83 | 0 | 0 | 583 | 0 | 0 | 1,000 | 0.00 |
| 000-5-90-270-00 Building Supplies | 6,000 | 500 | 857 | 317 | 3,500 | 2,392 | 2,278 | 3,608 | 39.87 |
| 000-5-90-286-00 Electric | 80,000 | 6,430 | 7,127 | 6,474 | 47,036 | 55,075 | 47,360 | 24,925 | 68.84 |
| 000-5-90-286-01 Natural Gas | 5,000 | 760 | 1,036 | 755 | 2,093 | 2,909 | 2,078 | 2,091 | 58.17 |
| 000-5-90-286-02 Telephone/Internet | 27,120 | 2,260 | 2,027 | 2,701 | 15,820 | 14,760 | 14,260 | 12,360 | 54.42 |
| 000-5-90-286-03 Water/Sewer | 13,000 | 1,019 | 664 | 959 | 8,481 | 8,293 | 7,980 | 4,707 | 63.79 |
| 000-5-90-299-03 Mun Bldg Capital Expense | 175,000 | 0 | 0 | 0 | 0 | 0 | 5,730 | 175,000 | 0.00 |
| TOTAL MUNICIPAL BUILDING | 396,395 | 19,720 | 20,378 | 17,711 | 148,862 | 154,840 | 143,613 | 241,555 | 39.06 |
| DEBT SVC | | | | | | | | | |
| 000-5-95-299-01 Principal Expense Bond SeriesA | 320,000 | 0 | 0 | 0 | 0 | 0 | 0 | 320,000 | 0.00 |
| 000-5-95-299-06 Interest Expense-Bond Series B | 31,144 | 0 | 0 | 0 | 15,572 | 15,572 | 29,549 | 15,572 | 50.00 |
| TOTAL DEBT SVC | 351,144 | 0 | 0 | 0 | 15,572 | 15,572 | 29,549 | 335,572 | 4.43 |
| NEW CITY HALL | | | | | | | | | |
| TOTAL EXPENDITURES | 11,250,341 | 890,401 | 992,100 | 854,000 | 5,738,749 | 5,678,551 | 5,260,515 | 5,571,790 | 50.47 |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 336,332 | 1,356,495 | 1,520,426 | 856,232 | 1,245,267 | 1,889,827 | 2,064,416 | ( 1,553,495) | 561.89 |
| OTHER FINANCING SOURCES | | | | | | | | | |
| 000-4-99-990-00 Operating Transfer In | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| TOTAL OTHER FINANCING SOURCES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| OTHER FINANCING USES | | | | | | | | | |
| 000-5-99-990-00 Operating Transfer Out | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| TOTAL OTEHR FINANCING USES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| SALE OF SURPLUS ASSETS | | | | | | | | | |
| 000-4-09-990-00 Sale of Surplus Assets | 30,000 | 0 | 6,915 | 0 | 0 | 6,915 | 0 | 23,085 | 23.05 |
| TOTAL SALE OF SURPLUS ASSETS | 30,000 | 0 | 6,915 | 0 | 0 | 6,915 | 0 | 23,085 | 23.05 |
| NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS | 30,000 | 0 | 6,915 | 0 | 0 | 6,915 | 0 | 23,085 | 23.05 |
| NET INCOME | 366,332 | 1,356,495 | 1,527,341 | 856,232 | 1,245,267 | 1,896,742 | 2,064,416 | ( 1,530,410) | 561.89 |
| FUND BALANCE | | | | | | | | | |
| 000-3035 Surplus Fund Balance | | | | | | 9,427,018 | 6,605,035 | | |
| BEGINNING FUND BALANCE | | | | | | 9,427,018 | 6,605,035 | | |
| CURRENT FUND BALANCE | | | | | | 11,323,759 | 8,669,451 | | |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

11 -PARKS & STORMWATER FUND

| REVENUES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 11-4-01-905-00 Parks & Stormwater Tax | 1,194,000 | 110,911 | 119,419 | 92,739 | 679,458 | 788,114 | 770,542 | 405,886 | 66.01 |
| 11-4-02-915-00 Grant Revenue | 491,874 | 10,772 | 10,764 | 0 | 108,532 | 108,528 | 786 | 383,346 | 22.06 |
| 11-4-05-945-00 Sewer Lateral | 37,000 | 8,948 | 12,798 | 8,787 | 33,417 | 32,294 | 32,820 | 4,706 | 87.28 |
| TOTAL REVENUES | 1,722,874 | 130,630 | 142,980 | 101,526 | 821,406 | 928,936 | 804,149 | 793,938 | 53.92 |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

11 -PARKS & STORMWATER FUND

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| COURT | | | | | | | | | |
| STORMWATER | | | | | | | | | |
| 11-5-75-100-00 Storm Water Salary | 116,066 | 8,932 | 9,213 | 9,582 | 66,963 | 67,915 | 70,144 | 48,151 | 58.51 |
| 11-5-75-103-00 Storm Water Longevity | 780 | 60 | 60 | 71 | 450 | 450 | 531 | 330 | 57.71 |
| 11-5-75-106-00 Storm Water Overtime | 500 | 38 | 0 | 10 | 288 | 6 | 57 | 495 | 1.10 |
| 11-5-75-120-00 Payroll Taxes | 7,088 | 545 | 648 | 669 | 4,089 | 4,801 | 4,915 | 2,287 | 67.74 |
| 11-5-75-130-00 Health Insurance | 16,362 | 1,364 | 2,290 | 2,594 | 10,908 | 9,433 | 10,377 | 6,929 | 57.65 |
| 11-5-75-131-00 Dental Insurance | 1,558 | 130 | 108 | 127 | 909 | 887 | 891 | 671 | 56.96 |
| 11-5-75-134-00 HRA Expense | 625 | 52 | 0 | 0 | 365 | 0 | 0 | 625 | 0.00 |
| 11-5-75-140-00 Pension | 7,745 | 596 | 355 | 491 | 4,468 | 2,615 | 3,628 | 5,130 | 33.77 |
| 11-5-75-180-00 Workers Compensation | 433 | 217 | 216 | 0 | 433 | 433 | 389 | 0 | 99.91 |
| 11-5-75-210-00 Computer Maint | 700 | 0 | 0 | 0 | 0 | 0 | 0 | 700 | 0.00 |
| 11-5-75-222-00 Memberships/Subscriptions | 400 | 61 | 0 | 35 | 61 | 0 | 35 | 400 | 0.00 |
| 11-5-75-230-00 Fuel | 3,000 | 250 | 93 | 134 | 1,750 | 1,042 | 963 | 1,958 | 34.75 |
| 11-5-75-240-03 Vehicle/Equipment Maintenance | 700 | 0 | 0 | 116 | 360 | 384 | 444 | 316 | 54.86 |
| 11-5-75-245-00 Meetings/Seminars | 1,000 | 0 | 0 | 0 | 789 | 789 | 0 | 211 | 78.91 |
| 11-5-75-246-00 Miscellaneous | 90,000 | 0 | 0 | 0 | 0 | 0 | 22 | 90,000 | 0.00 |
| 11-5-75-253-00 Printing/Advertising | 500 | 42 | 0 | 0 | 292 | 0 | 56 | 500 | 0.00 |
| 11-5-75-270-02 Office Supplies | 1,500 | 125 | 0 | 0 | 875 | ( 6) | 72 | 1,506 | 0.37- |
| 11-5-75-285-00 Uniforms | 500 | 42 | 0 | 0 | 292 | 0 | 0 | 500 | 0.00 |
| 11-5-75-490-00 Municipal Grant Program | 75,000 | 25,000 | 25,000 | 0 | 65,000 | 63,204 | 15,331 | 11,796 | 84.27 |
| 11-5-75-491-00 Project Construction | 0 | 0 | 523 | 171,783 | 0 | 114,486 | 171,783 | ( 114,486) | 0.00 |
| 11-5-75-492-00 Project Engineering | 452,500 | 34,035 | 34,035 | 51,136 | 213,468 | 213,468 | 199,072 | 239,032 | 47.18 |
| 11-5-75-493-00 Storm Water PhaseII Compliance | 19,000 | 250 | 250 | 0 | 3,850 | 3,850 | 3,600 | 15,150 | 20.26 |
| 11-5-75-494-00 Geyer TIP Program | 457,011 | 4,248 | 4,248 | 0 | 7,852 | 7,853 | 0 | 449,158 | 1.72 |
| 11-5-75-495-00 Sewer Lateral Program | 37,000 | 0 | 0 | 3,400 | 16,700 | 16,850 | 15,450 | 20,150 | 45.54 |
| TOTAL STORMWATER | 1,289,968 | 75,987 | 77,040 | 240,149 | 400,162 | 508,460 | 497,759 | 781,508 | 39.42 |
| TOTAL EXPENDITURES | 1,289,968 | 75,987 | 77,040 | 240,149 | 400,162 | 508,460 | 497,759 | 781,508 | 39.42 |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 432,906 | 54,644 | 65,940 | ( 138,623) | 421,244 | 420,476 | 306,391 | 12,430 | 97.13 |
| OTHER FINANCING SOURCES | | | | | | | | | |
| OTHER FINANCING USES | | | | | | | | | |
| SALE OF SURPLUS ASSETS | | | | | | | | | |
| NET OTHER SOURCES (USES) & | | | | | | | | | |
| NET INCOME | 432,906 | 54,644 | 65,940 | ( 138,623) | 421,244 | 420,476 | 306,391 | 12,430 | 97.13 |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

11 -PARKS & STORMWATER FUND

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| FUND BALANCE | | | | | | | | | |
| 11-3035 Fund Balance | | | | | | 1,715,023 | 1,617,296 | | |
| BEGINNING FUND BALANCE | | | | | | 1,715,023 | 1,617,296 | | |
| CURRENT FUND BALANCE | | | | | | 2,135,499 | 1,923,687 | | |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

| | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 10 -GENERAL FUND | | | | | | | | | |
| REVENUE | 9,548,613 | 2,057,690 | 2,271,942 | 1,544,752 | 6,101,354 | 6,603,002 | 6,379,582 | 2,945,611 | 69.15 |
| EXPENSES | | | | | | | | | |
| ADMINISTRATION | 763,438 | 83,304 | 118,572 | 51,454 | 471,544 | 475,486 | 424,078 | 287,952 | 62.28 |
| BOARDS & COMMISSIONS | 25,164 | 135 | 335 | 89 | 14,937 | 16,312 | 18,566 | 8,852 | 64.82 |
| LEGAL | 95,000 | 7,917 | 9,603 | 4,890 | 55,417 | 58,175 | 60,807 | 36,825 | 61.24 |
| COURT | 107,777 | 8,325 | 9,518 | 7,541 | 62,058 | 63,666 | 60,672 | 44,111 | 59.07 |
| FIRE DEPARTMENT | 2,872,967 | 344,944 | 369,129 | 339,917 | 1,776,726 | 1,729,884 | 1,762,105 | 1,143,083 | 60.21 |
| POLICE DEPARTMENT | 3,407,859 | 292,168 | 316,520 | 308,422 | 2,017,608 | 1,971,493 | 1,821,577 | 1,436,366 | 57.85 |
| BUILDING DEPARTMENT | 372,034 | 25,074 | 28,677 | 24,008 | 179,991 | 181,327 | 193,715 | 190,707 | 48.74 |
| TOTAL EXPENSES | 7,644,239 | 761,866 | 852,354 | 736,321 | 4,578,282 | 4,496,342 | 4,341,519 | 3,147,897 | 58.82 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | 1,904,374 | 1,295,825 | 1,419,588 | 808,431 | 1,523,072 | 2,106,659 | 2,038,063 | ( 202,285) | 110.62 |
| OTHER FINANCING USES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| SALE OF SURPLUS ASSETS | 0 | 0 | 6,915 | 0 | 0 | 6,915 | 0 | ( 6,915) | 0.00 |
| NET INCOME | 992,761 | 1,295,825 | 1,426,503 | 808,431 | 1,523,072 | 2,113,574 | 2,038,063 | ( 1,120,813) | 110.62 |
| BEGINNING FUND BALANCE | | | | | | 8,783,690 | 6,114,778 | | |
| CURRENT FUND BALANCE | | | | | | 10,897,264 | 8,152,841 | | |
| 11 -PARKS & STORMWATER FUND | | | | | | | | | |
| REVENUE | 1,722,874 | 130,630 | 142,980 | 101,526 | 821,406 | 928,936 | 804,149 | 793,938 | 53.92 |
| EXPENSES | | | | | | | | | |
| STORMWATER | 1,289,968 | 75,987 | 77,040 | 240,149 | 400,162 | 508,460 | 497,759 | 781,508 | 39.42 |
| TOTAL EXPENSES | 1,289,968 | 75,987 | 77,040 | 240,149 | 400,162 | 508,460 | 497,759 | 781,508 | 39.42 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | 432,906 | 54,644 | 65,940 | ( 138,623) | 421,244 | 420,476 | 306,391 | 12,430 | 97.13 |
| NET INCOME | 432,906 | 54,644 | 65,940 | ( 138,623) | 421,244 | 420,476 | 306,391 | 12,430 | 97.13 |
| BEGINNING FUND BALANCE | | | | | | 1,715,023 | 1,617,296 | | |
| CURRENT FUND BALANCE | | | | | | 2,135,499 | 1,923,687 | | |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2023

| | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 12 -CAPITAL IMPROVEMENT FUND | | | | | | | | | |
| REVENUE | 2,038,060 | 189,206 | 240,583 | 165,480 | 882,661 | 965,376 | 945,349 | 1,072,684 | 47.37 |
| EXPENSES | | | | | | | | | |
| ADMINISTRATION | 320,504 | 3,200 | 3,201 | 46,129 | 261,968 | 262,001 | 223,720 | 58,503 | 81.75 |
| COURT | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0.00 |
| FIRE DEPARTMENT | 512,601 | 23,789 | 32,144 | 3,992 | 87,166 | 98,784 | 40,031 | 413,817 | 19.27 |
| POLICE DEPARTMENT | 371,802 | 32,143 | 30,045 | 10,149 | 276,348 | 275,261 | 82,416 | 96,541 | 74.03 |
| PUBLIC WORKS | 1,618,456 | 49,433 | 53,916 | 39,550 | 368,800 | 374,706 | 398,958 | 1,243,750 | 23.15 |
| BUILDING DEPARTMENT | 35,000 | 250 | 62 | 148 | 1,750 | 1,044 | 710 | 33,956 | 2.98 |
| MUNICIPAL BUILDING | 396,395 | 19,720 | 20,378 | 17,711 | 148,862 | 154,840 | 143,613 | 241,555 | 39.06 |
| DEBT SVC | 351,144 | 0 | 0 | 0 | 15,572 | 15,572 | 29,549 | 335,572 | 4.43 |
| TOTAL EXPENSES | 3,606,102 | 128,536 | 139,746 | 117,679 | 1,160,467 | 1,182,208 | 918,996 | 2,423,894 | 32.78 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | ( 1,568,042) | 60,670 | 100,837 | 47,801 | ( 277,805) | ( 216,832) | 26,353 | ( 1,351,210) | 13.83 |
| OTHER FINANCING SOURCES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| SALE OF SURPLUS ASSETS | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | 30,000 | 0.00 |
| NET INCOME | ( 626,429) | 60,670 | 100,837 | 47,801 | ( 277,805) | ( 216,832) | 26,353 | ( 409,597) | 13.83 |
| BEGINNING FUND BALANCE | | | | | | 643,327 | 490,257 | | |
| CURRENT FUND BALANCE | | | | | | 426,495 | 516,610 | | |
| TOTAL ALL FUNDS | | | | | | | | | |
| TOTAL REVENUE | 13,309,547 | 2,377,526 | 2,655,506 | 1,811,758 | 7,805,422 | 8,497,313 | 8,129,080 | 4,812,234 | 63.84 |
| TOTAL EXPENSES | 12,540,309 | 966,388 | 1,069,141 | 1,094,149 | 6,138,911 | 6,187,011 | 5,758,273 | 6,353,298 | 49.34 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | 769,238 | 1,411,139 | 1,586,365 | 717,609 | 1,666,511 | 2,310,303 | 2,370,806 | ( 1,541,065) | 300.34 |
| NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS | 30,000 | 0 | 6,915 | 0 | 0 | 6,915 | 0 | 23,085 | 23.05 |
| NET INCOME | 799,238 | 1,411,139 | 1,593,280 | 717,609 | 1,666,511 | 2,317,218 | 2,370,806 | ( 1,517,980) | 289.93 |
| CURRENT FUND BALANCE | | | | | | 2,324,133 | 2,370,806 | | |

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CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: JANUARY 31ST, 2023

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| ADMINISTRATION | | | | | | | | | |
| SALARIES | 431,349 | 33,197 | 32,838 | 29,168 | 248,862 | 226,606 | 214,909 | 204,743 | 52.53 |
| LONGEVITY | 1,660 | 128 | 128 | 138 | 958 | 958 | 1,039 | 702 | 57.70 |
| TIME IN RANK | 2,234 | 172 | 172 | 149 | 1,289 | 1,202 | 1,101 | 1,032 | 53.79 |
| EDUCATION | 1,200 | 92 | 92 | 92 | 692 | 692 | 692 | 508 | 57.70 |
| OVERTIME | 500 | 38 | 0 | 10 | 288 | 115 | 57 | 385 | 23.08 |
| PAYROLL TAXES | 31,504 | 2,425 | 2,400 | 2,119 | 18,176 | 16,571 | 15,645 | 14,933 | 52.60 |
| HEALTH INS | 33,259 | 2,772 | 5,106 | 5,260 | 22,173 | 20,760 | 21,041 | 12,499 | 62.42 |
| DENTAL INS | 2,625 | 219 | 197 | 214 | 1,750 | 1,599 | 1,501 | 1,026 | 60.92 |
| DISABILITY | 20,000 | 1,667 | 1,679 | 1,649 | 11,667 | 10,824 | 11,565 | 9,176 | 54.12 |
| PENSION | 19,225 | 1,480 | 1,884 | 2,459 | 11,092 | 13,189 | 18,047 | 6,036 | 68.60 |
| EAP | 1,716 | 458 | 437 | 429 | 1,258 | 1,312 | 858 | 404 | 76.44 |
| WORKERS COMP | 1,020 | 510 | 510 | 0 | 1,020 | 1,020 | 886 | 0 | 99.95 |
| TOTAL ADMINISTRATION | 546,292 | 43,156 | 45,444 | 41,688 | 319,225 | 294,848 | 287,341 | 251,444 | 53.97 |
| COURT | | | | | | | | | |
| SALARIES | 72,229 | 5,559 | 5,642 | 5,148 | 41,672 | 41,464 | 38,124 | 30,765 | 57.41 |
| OVERTIME | 0 | 0 | 0 | 0 | 0 | 88 | 0 | ( 88) | 0.00 |
| PAYROLL TAXES | 5,107 | 393 | 415 | 378 | 2,946 | 3,049 | 2,754 | 2,058 | 59.69 |
| HEALTH INS | 6,417 | 535 | 1,069 | 1,005 | 4,278 | 4,304 | 4,676 | 2,113 | 67.07 |
| DENTAL INS | 533 | 44 | 44 | 44 | 355 | 356 | 346 | 177 | 66.75 |
| PENSION | 3,178 | 245 | 248 | 340 | 1,834 | 1,820 | 2,509 | 1,358 | 57.26 |
| WORKERS COMP | 153 | 77 | 77 | 0 | 153 | 153 | 143 | ( 0) | 100.20 |
| TOTAL COURT | 87,617 | 6,852 | 7,495 | 6,914 | 51,238 | 51,233 | 48,553 | 36,384 | 58.47 |
| FIRE DEPARTMENT | | | | | | | | | |
| SALARIES | 1,895,915 | 141,626 | 140,288 | 190,270 | 1,061,713 | 1,032,894 | 1,050,202 | 863,021 | 54.48 |
| HOLIDAY | 62,800 | 12,920 | 12,912 | 11,369 | 49,896 | 49,319 | 43,908 | 13,481 | 78.53 |
| LONGEVITY | 6,640 | 511 | 511 | 655 | 3,831 | 3,831 | 5,705 | 2,809 | 57.70 |
| TIME IN RANK | 4,291 | 330 | 336 | 425 | 2,476 | 2,415 | 3,137 | 1,876 | 56.29 |
| EDUCATION | 2,400 | 185 | 185 | 185 | 1,385 | 1,385 | 1,385 | 1,015 | 57.70 |
| OVERTIME | 110,000 | 8,466 | 15,986 | 15,881 | 63,463 | 52,612 | 93,265 | 57,388 | 47.83 |
| PAYROLL TAXES | 153,655 | 11,819 | 12,433 | 16,256 | 88,644 | 83,430 | 87,473 | 70,225 | 54.30 |
| HEALTH INS | 228,853 | 19,071 | 38,142 | 34,900 | 152,569 | 150,738 | 140,415 | 78,115 | 65.87 |
| DENTAL INS | 17,715 | 1,477 | 1,521 | 1,406 | 10,334 | 12,000 | 9,762 | 5,715 | 67.74 |
| PENSION | 16,211 | 1,248 | 1,260 | 1,246 | 9,353 | 8,898 | 8,569 | 7,313 | 54.89 |
| WORKERS COMP | 160,751 | 80,376 | 80,376 | 0 | 160,751 | 160,752 | 153,259 | ( 1) | 100.00 |
| TOTAL FIRE DEPARTMENT | 2,659,231 | 278,027 | 303,950 | 272,593 | 1,604,413 | 1,558,273 | 1,597,080 | 1,100,958 | 58.60 |

CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: JANUARY 31ST, 2023

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| POLICE DEPARTMENT | | | | | | | | | |
| SALARIES | 2,109,009 | 162,309 | 160,399 | 143,938 | 1,216,772 | 1,171,244 | 1,043,970 | 937,765 | 55.54 |
| HOLIDAY | 67,372 | 13,807 | 14,646 | 12,645 | 53,184 | 55,844 | 48,706 | 11,528 | 82.89 |
| LONGEVITY | 13,360 | 1,028 | 1,028 | 1,018 | 7,708 | 7,708 | 7,579 | 5,652 | 57.69 |
| TIME IN RANK | 3,321 | 256 | 265 | 239 | 1,916 | 1,914 | 1,764 | 1,407 | 57.62 |
| EDUCATION | 15,602 | 1,201 | 1,200 | 1,200 | 9,001 | 9,001 | 9,001 | 6,601 | 57.69 |
| OVERTIME | 18,000 | 1,385 | 1,088 | 1,889 | 10,385 | 16,656 | 7,703 | 1,344 | 92.53 |
| PAYROLL TAXES | 161,433 | 12,417 | 12,912 | 11,685 | 93,131 | 91,529 | 81,350 | 69,904 | 56.70 |
| HEALTH INS | 228,853 | 19,071 | 38,819 | 36,315 | 152,569 | 155,685 | 145,258 | 73,168 | 68.03 |
| DENTAL INS | 18,782 | 1,566 | 1,736 | 1,617 | 10,957 | 13,953 | 11,361 | 4,829 | 74.29 |
| PENSION | 209,306 | 16,108 | 16,174 | 14,246 | 120,757 | 112,514 | 98,187 | 96,792 | 53.76 |
| WORKERS COMP | 103,121 | 51,561 | 51,561 | 0 | 103,121 | 103,121 | 95,299 | ( 0) | 100.00 |
| TOTAL POLICE DEPARTMENT | 2,948,159 | 280,709 | 299,828 | 224,791 | 1,779,499 | 1,739,168 | 1,550,178 | 1,208,991 | 58.99 |
| PUBLIC WORKS | | | | | | | | | |
| SALARIES | 192,219 | 14,793 | 16,921 | 14,237 | 110,899 | 115,524 | 105,460 | 76,695 | 60.10 |
| LONGEVITY | 4,000 | 308 | 308 | 308 | 2,308 | 2,308 | 2,308 | 1,692 | 57.69 |
| TIME IN RANK | 1,240 | 95 | 109 | 92 | 715 | 742 | 677 | 498 | 59.81 |
| OVERTIME | 5,500 | 423 | 314 | 638 | 3,173 | 3,110 | 1,157 | 2,390 | 56.55 |
| PAYROLL TAXES | 12,604 | 970 | 1,251 | 1,079 | 7,272 | 8,592 | 7,760 | 4,012 | 68.17 |
| HEALTH INS | 37,429 | 3,119 | 6,238 | 5,947 | 24,953 | 25,089 | 23,789 | 12,340 | 67.03 |
| DENTAL INS | 3,116 | 260 | 260 | 255 | 1,818 | 2,079 | 1,782 | 1,037 | 66.72 |
| PENSION | 13,395 | 1,031 | 777 | 1,008 | 7,728 | 5,329 | 7,212 | 8,066 | 39.79 |
| WORKERS COMP | 17,133 | 8,567 | 8,566 | 0 | 17,133 | 17,133 | 17,087 | 0 | 100.00 |
| TOTAL PUBLIC WORKS | 286,636 | 29,566 | 34,744 | 23,564 | 175,998 | 179,906 | 167,232 | 106,730 | 62.76 |
| STORMWATER | | | | | | | | | |
| SALARIES | 116,066 | 8,932 | 9,213 | 9,582 | 66,963 | 67,915 | 70,144 | 48,151 | 58.51 |
| LONGEVITY | 780 | 60 | 60 | 71 | 450 | 450 | 531 | 330 | 57.71 |
| OVERTIME | 500 | 38 | 0 | 10 | 288 | 6 | 57 | 495 | 1.10 |
| PAYROLL TAXES | 7,088 | 545 | 648 | 669 | 4,089 | 4,801 | 4,915 | 2,287 | 67.74 |
| HEALTH INS | 16,362 | 1,364 | 2,290 | 2,594 | 10,908 | 9,433 | 10,377 | 6,929 | 57.65 |
| DENTAL INS | 1,558 | 130 | 108 | 127 | 909 | 887 | 891 | 671 | 56.96 |
| PENSION | 7,745 | 596 | 355 | 491 | 4,468 | 2,615 | 3,628 | 5,130 | 33.77 |
| WORKERS COMP | 433 | 217 | 216 | 0 | 433 | 433 | 389 | 0 | 99.91 |
| TOTAL STORMWATER | 150,532 | 11,882 | 12,891 | 13,545 | 88,509 | 86,540 | 90,931 | 63,992 | 57.49 |
| BUILDING DEPARTMENT | | | | | | | | | |
| SALARIES | 214,201 | 16,485 | 16,409 | 12,368 | 123,581 | 121,250 | 98,549 | 92,951 | 56.61 |
| LONGEVITY | 760 | 58 | 58 | 37 | 438 | 438 | 277 | 322 | 57.69 |
| EDUCATION | 396 | 30 | 30 | 30 | 228 | 228 | 228 | 168 | 57.69 |
| OVERTIME | 1,000 | 77 | 0 | 0 | 577 | 85 | 0 | 915 | 8.49 |
| PAYROLL TAXES | 13,414 | 1,032 | 1,187 | 906 | 7,739 | 8,832 | 7,168 | 4,582 | 65.85 |
| HEALTH INS | 21,602 | 1,800 | 4,474 | 3,425 | 14,401 | 17,530 | 12,693 | 4,072 | 81.15 |

CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: JANUARY 31ST, 2023

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| DENTAL INS | 1,572 | 131 | 174 | 128 | 917 | 1,351 | 771 | 221 | 85.93 |
| PENSION | 9,520 | 733 | 621 | 821 | 5,492 | 4,478 | 5,302 | 5,042 | 47.04 |
| WORKERS COMP | 8,824 | 4,412 | 4,412 | 0 | 8,824 | 8,824 | 7,557 | ( 0) | 100.00 |
| TOTAL BUILDING DEPARTMENT | 271,289 | 24,759 | 27,366 | 17,716 | 162,199 | 163,018 | 132,544 | 108,271 | 60.09 |
| TOTAL SALARY EXPENSES | 6,949,756 | 674,952 | 731,718 | 600,811 | 4,181,083 | 4,072,986 | 3,873,860 | 2,876,770 | 58.61 |

CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: JANUARY 31ST, 2023

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| CITY WIDE | | | | | | | | | |
| SALARIES | 5,030,988 | 382,901 | 381,711 | 404,711 | 2,870,462 | 2,776,897 | 2,621,358 | 2,254,091 | 55.20 |
| HOLIDAY | 130,172 | 26,727 | 27,558 | 24,014 | 103,079 | 105,162 | 92,614 | 25,010 | 80.79 |
| LONGEVITY | 27,200 | 2,093 | 2,092 | 2,228 | 15,693 | 15,693 | 17,438 | 11,507 | 57.69 |
| TIME IN RANK | 11,086 | 853 | 882 | 904 | 6,396 | 6,272 | 6,679 | 4,814 | 56.58 |
| EDUCATION | 19,598 | 1,508 | 1,508 | 1,508 | 11,307 | 11,307 | 11,307 | 8,291 | 57.69 |
| OVERTIME | 135,500 | 10,428 | 17,389 | 18,428 | 78,175 | 72,671 | 102,239 | 62,829 | 53.63 |
| PAYROLL TAXES | 384,805 | 29,602 | 31,245 | 33,093 | 221,997 | 216,805 | 207,065 | 168,000 | 56.34 |
| HEALTH INS | 572,775 | 47,731 | 96,140 | 89,447 | 381,850 | 383,539 | 358,249 | 189,236 | 66.96 |
| DENTAL INS | 45,901 | 3,827 | 4,040 | 3,792 | 27,040 | 32,225 | 26,414 | 13,676 | 70.20 |
| DISABILITY | 20,000 | 1,667 | 1,679 | 1,649 | 11,667 | 10,824 | 11,565 | 9,176 | 54.12 |
| PENSION | 278,580 | 21,439 | 21,319 | 20,610 | 160,724 | 148,843 | 143,454 | 129,737 | 53.43 |
| EAP | 1,716 | 458 | 437 | 429 | 1,258 | 1,312 | 858 | 404 | 76.44 |
| WORKERS COMP | 291,435 | 145,718 | 145,718 | 0 | 291,435 | 291,436 | 274,620 | ( 1) | 100.00 |
| TOTAL SALARY EXPENSES | 6,949,756 | 674,952 | 731,718 | 600,811 | 4,181,083 | 4,072,986 | 3,873,860 | 2,876,770 | 58.61 |

CITY OF FRONTENAC
SALES TAX REPORT (CASH BASIS)
AS OF: FEBRUARY 28TH, 2023

| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| **ONE CENT TAX** | | | | | | | |
| JULY | 137,886.98 | 127,666.74 | (10,220.24) | 7.41- | 134,268.00 | (6,601.26) | 4.92- |
| AUGUST | 126,218.87 | 137,027.04 | 10,808.17 | 8.56 | 101,119.75 | 35,907.29 | 35.51 |
| SEPTEMBER | 113,049.98 | 114,676.29 | 1,626.31 | 1.44 | 112,995.50 | 1,680.79 | 1.49 |
| OCTOBER | 136,640.47 | 94,261.55 | (42,378.92) | 31.01- | 92,862.00 | 1,399.55 | 1.51 |
| NOVEMBER | 105,865.22 | 103,084.83 | (2,780.39) | 2.63- | 104,972.25 | (1,887.42) | 1.80- |
| DECEMBER | 120,020.04 | 137,254.45 | 17,234.41 | 14.36 | 97,602.25 | 39,652.20 | 40.63 |
| JANUARY | 179,030.17 | 234,731.11 | 55,700.94 | 31.11 | 233,696.00 | 1,035.11 | 0.44 |
| FEBRUARY | 279,876.39 | 365,617.13 | 85,740.74 | 30.64 | 312,002.25 | 53,614.88 | 17.18 |
| TOTAL | 1,198,588.12 | 1,314,319.14 | 115,731.02 | 9.66 | 1,189,518.00 | 124,801.14 | 10.49 |
| **QUARTER CENT TAX** | | | | | | | |
| JULY | 53,122.31 | 49,423.24 | (3,699.07) | 6.96- | 50,678.32 | (1,255.08) | 2.48- |
| AUGUST | 48,403.69 | 54,368.82 | 5,965.13 | 12.32 | 38,857.28 | 15,511.54 | 39.92 |
| SEPTEMBER | 43,982.34 | 46,260.35 | 2,278.01 | 5.18 | 43,900.64 | 2,359.71 | 5.38 |
| OCTOBER | 54,833.59 | 38,426.17 | (16,407.42) | 29.92- | 36,686.72 | 1,739.45 | 4.74 |
| NOVEMBER | 43,550.98 | 42,529.21 | (1,021.77) | 2.35- | 42,208.88 | 320.33 | 0.76 |
| DECEMBER | 49,544.93 | 57,676.48 | 8,131.55 | 16.41 | 39,575.48 | 18,101.00 | 45.74 |
| JANUARY | 39,907.90 | 51,962.43 | 12,054.53 | 30.21 | 51,002.84 | 959.59 | 1.88 |
| FEBRUARY | 61,411.45 | 80,451.35 | 19,039.90 | 31.00 | 68,761.00 | 11,690.35 | 17.00 |
| TOTAL | 394,757.19 | 421,098.05 | 26,340.86 | 6.67 | 371,671.16 | 49,426.89 | 13.30 |
| **QUARTER CENT FIRE TAX** | | | | | | | |
| JULY | 61,345.97 | 57,686.36 | (3,659.61) | 5.97- | 59,151.64 | (1,465.28) | 2.48- |
| AUGUST | 56,496.34 | 62,617.77 | 6,121.43 | 10.84 | 44,388.49 | 18,229.28 | 41.07 |
| SEPTEMBER | 49,671.34 | 53,179.04 | 3,507.70 | 7.06 | 51,358.43 | 1,820.61 | 3.54 |
| OCTOBER | 63,633.77 | 44,326.79 | (19,306.98) | 30.34- | 40,414.51 | 3,912.28 | 9.68 |
| NOVEMBER | 50,832.31 | 49,519.77 | (1,312.54) | 2.58- | 49,495.24 | 24.53 | 0.05 |
| DECEMBER | 56,922.42 | 67,017.94 | 10,095.52 | 17.74 | 47,180.18 | 19,837.76 | 42.05 |
| JANUARY | 46,369.44 | 59,709.25 | 13,339.81 | 28.77 | 59,343.53 | 365.72 | 0.62 |
| FEBRUARY | 71,596.50 | 94,121.75 | 22,525.25 | 31.46 | 81,937.03 | 12,184.72 | 14.87 |
| TOTAL | 456,868.09 | 488,178.67 | 31,310.58 | 6.85 | 433,269.05 | 54,909.62 | 12.67 |
| **PARKS & STORMWATER TAX** | | | | | | | |
| JULY | 122,691.81 | 115,372.26 | (7,319.55) | 5.97- | 113,668.80 | 1,703.46 | 1.50 |
| AUGUST | 112,992.65 | 125,235.82 | 12,243.17 | 10.84 | 87,460.50 | 37,775.32 | 43.19 |
| SEPTEMBER | 99,342.27 | 106,358.18 | 7,015.91 | 7.06 | 97,943.82 | 8,414.36 | 8.59 |
| OCTOBER | 127,267.52 | 88,653.58 | (38,613.94) | 30.34- | 82,159.14 | 6,494.44 | 7.90 |
| NOVEMBER | 101,664.93 | 99,039.46 | (2,625.47) | 2.58- | 94,994.64 | 4,044.82 | 4.26 |
| DECEMBER | 113,844.70 | 134,036.06 | 20,191.36 | 17.74 | 92,320.08 | 41,715.98 | 45.19 |
| JANUARY | 92,738.60 | 119,418.96 | 26,680.36 | 28.77 | 110,910.66 | 8,508.30 | 7.67 |
| FEBRUARY | 143,191.45 | 188,243.51 | 45,052.06 | 31.46 | 154,682.70 | 33,560.81 | 21.70 |
| TOTAL | 913,733.93 | 976,357.83 | 62,623.90 | 6.85 | 834,140.34 | 142,217.49 | 17.05 |

CITY OF FRONTENAC
SALES TAX REPORT (CASH BASIS)
AS OF: FEBRUARY 28TH, 2023

| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| CAPITAL IMPROVEMENT TAX | | | | | | | |
| JULY | 104,288.06 | 98,066.41 | (6,221.65) | 5.97- | 100,150.40 | (2,083.99) | 2.08- |
| AUGUST | 96,043.76 | 106,450.46 | 10,406.70 | 10.84 | 77,059.00 | 29,391.46 | 38.14 |
| SEPTEMBER | 84,440.97 | 90,404.51 | 5,963.54 | 7.06 | 86,295.56 | 4,108.95 | 4.76 |
| OCTOBER | 108,177.37 | 75,355.54 | (32,821.83) | 30.34- | 72,388.12 | 2,967.42 | 4.10 |
| NOVEMBER | 86,415.18 | 84,183.57 | (2,231.61) | 2.58- | 83,707.64 | 475.93 | 0.57 |
| DECEMBER | 96,768.01 | 113,930.64 | 17,162.63 | 17.74 | 81,340.64 | 32,590.00 | 40.07 |
| JANUARY | 78,827.82 | 101,506.11 | 22,678.29 | 28.77 | 97,709.76 | 3,796.35 | 3.89 |
| FEBRUARY | 121,713.73 | 160,006.99 | 38,293.26 | 31.46 | 136,286.60 | 23,720.39 | 17.40 |
| TOTAL | 776,674.90 | 829,904.23 | 53,229.33 | 6.85 | 734,937.72 | 94,966.51 | 12.92 |
| TOTAL SALES TAX | 3,740,622.23 | 4,029,857.92 | 289,235.69 | 7.73 | 3,563,536.27 | 466,321.65 | 13.09 |

GRAND TOTALS

| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 479,335.13 | 448,215.01 | (31,120.12) | 6.49- | 457,917.16 | (9,702.15) | 2.12- |
| AUGUST | 440,155.31 | 485,699.91 | 45,544.60 | 10.35 | 348,885.02 | 136,814.89 | 39.21 |
| SEPTEMBER | 390,486.90 | 410,878.37 | 20,391.47 | 5.22 | 392,493.95 | 18,384.42 | 4.68 |
| OCTOBER | 490,552.72 | 341,023.63 | (149,529.09) | 30.48- | 324,510.49 | 16,513.14 | 5.09 |
| NOVEMBER | 388,328.62 | 378,356.84 | (9,971.78) | 2.57- | 375,378.65 | 2,978.19 | 0.79 |
| DECEMBER | 437,100.10 | 509,915.57 | 72,815.47 | 16.66 | 358,018.63 | 151,896.94 | 42.43 |
| JANUARY | 436,873.93 | 567,327.86 | 130,453.93 | 29.86 | 552,662.79 | 14,665.07 | 2.65 |
| FEBRUARY | 677,789.52 | 888,440.73 | 210,651.21 | 31.08 | 753,669.58 | 134,771.15 | 17.88 |
| TOTAL SALES TAX | 3,740,622.23 | 4,029,857.92 | 289,235.69 | 7.73 | 3,563,536.27 | 466,321.65 | 13.09 |

OTHER SALES TAX

| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| PROP P TAX | | | | | | | |
| JULY | 17,161.21 | 17,636.33 | 475.12 | 2.77 | 16,746.67 | 889.66 | 5.31 |
| AUGUST | 15,787.39 | 21,640.35 | 5,852.96 | 37.07 | 15,406.04 | 6,234.31 | 40.47 |
| SEPTEMBER | 20,768.59 | 20,104.59 | (664.00) | 3.20- | 20,266.91 | (162.32) | 0.80- |
| OCTOBER | 17,477.20 | 17,860.97 | 383.77 | 2.20 | 17,055.03 | 805.94 | 4.73 |
| NOVEMBER | 14,464.04 | 16,972.88 | 2,508.84 | 17.35 | 14,114.65 | 2,858.23 | 20.25 |
| DECEMBER | 19,627.77 | 19,039.89 | (587.88) | 3.00- | 19,153.65 | (113.76) | 0.59- |
| JANUARY | 15,436.92 | 19,988.80 | 4,551.88 | 29.49 | 15,064.03 | 4,924.77 | 32.69 |
| FEBRUARY | 17,497.78 | 20,359.58 | 2,861.80 | 16.36 | 17,075.11 | 3,284.47 | 19.24 |
| TOTAL PROP | 138,220.90 | 153,603.39 | 15,382.49 | 11.13 | 134,882.09 | 18,721.30 | 13.88 |

CITY OF FRONTENAC
SALES TAX REPORT (CASH BASIS)
AS OF: FEBRUARY 28TH, 2023

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| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| USE TAX | | | | | | | |
| JULY | 11,254.82 | 15,639.08 | 4,384.26 | 38.95 | 9,779.76 | 5,859.32 | 59.91 |
| AUGUST | 14,748.64 | 36,674.13 | 21,925.49 | 148.66 | 12,815.68 | 23,858.45 | 186.17 |
| SEPTEMBER | 18,887.58 | 25,285.00 | 6,397.42 | 33.87 | 16,412.18 | 8,872.82 | 54.06 |
| OCTOBER | 16,153.74 | 16,077.50 | ( 76.24) | 0.47- | 14,036.63 | 2,040.87 | 14.54 |
| NOVEMBER | 17,004.67 | 16,627.74 | ( 376.93) | 2.22- | 14,776.04 | 1,851.70 | 12.53 |
| DECEMBER | 17,342.06 | 23,385.58 | 6,043.52 | 34.85 | 15,069.21 | 8,316.37 | 55.19 |
| JANUARY | 22,913.05 | 22,998.52 | 85.47 | 0.37 | 19,910.07 | 3,088.45 | 15.51 |
| FEBRUARY | 24,647.22 | 54,558.94 | 29,911.72 | 121.36 | 21,416.96 | 33,141.98 | 154.75 |
| TOTAL USE | 142,951.78 | 211,246.49 | 68,294.71 | 47.77 | 124,216.53 | 87,029.96 | 70.06 |
| TOTAL OTHER SAL | 281,172.68 | 364,849.88 | 83,677.20 | 29.76 | 259,098.62 | 105,751.26 | 40.82 |
| GRAND TOTAL | 4,021,794.91 | 4,394,707.80 | 372,912.89 | 9.27 | 3,822,634.89 | 572,072.91 | 14.97 |

*** END OF REPORT ***

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CITY OF FRONTENAC
ROLLING 12 MONTH PERIOD - SALES TAX REPORT (CASH BASIS)
AS OF FEB 2023 (TWO-MONTH LAG FROM SALES)

| ONE CENT TAX | CURRENT MONTH PRIOR YEAR | SHARING % | CURRENT MONTH ACTUAL | SHARING % | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|---|---|
| JULY | 137,886.98 | 43.32 | 127,666.74 | 44.25 | (10,220.24) | (7.41) | 134,268.00 | (6,601.26) | (4.92) |
| AUGUST | 126,218.87 | 43.74 | 137,027.04 | 45.09 | 10,808.17 | 8.56 | 101,119.75 | 35,907.29 | 35.51 |
| SEPTEMBER | 113,049.98 | 44.68 | 114,676.29 | 46.08 | 1,626.31 | 1.44 | 112,995.50 | 1,680.79 | 1.49 |
| OCTOBER | 136,640.47 | 44.28 | 94,261.55 | 46.93 | (42,378.92) | (31.01) | 92,862.00 | 1,399.55 | 1.51 |
| NOVEMBER | 105,865.22 | 44.79 | 103,084.83 | 47.73 | (2,780.39) | (2.63) | 104,972.25 | (1,887.42) | (1.80) |
| DECEMBER | 120,020.04 | 47.80 | 137,254.45 | 48.67 | 17,234.41 | 14.36 | 97,602.25 | 39,652.20 | 40.63 |
| JANUARY | 179,030.17 | 1.82 | 234,731.11 | 1.82 | 55,700.94 | 31.11 | 233,696.00 | 1,035.11 | 0.44 |
| FEBRUARY | 279,876.39 | 1.82 | 365,617.13 | 1.82 | 85,740.74 | 30.64 | 312,002.25 | 53,614.88 | 17.18 |
| MARCH | 168,352.64 | 1.82 | 157,837.29 | 1.82 | (10,515.35) | (6.25) | 97,645.16 | 60,192.13 | 61.64 |
| APRIL | 46,165.65 | 51.27 | 123,723.77 | 47.59 | 77,558.12 | 168.00 | 97,249.78 | 26,473.99 | 27.22 |
| MAY | 104,782.66 | 34.00 | 145,749.89 | 33.61 | 40,967.23 | 39.10 | 95,936.11 | 49,813.78 | 51.92 |
| JUNE | 140,174.00 | 31.29 | 114,923.51 | 44.17 | (25,250.49) | (18.01) | 75,414.82 | 39,508.69 | 52.39 |
| TOTAL | 1,658,063.07 | | 1,856,553.60 | | 198,490.53 | 11.97 | 1,555,763.87 | 300,789.73 | 19.33 |
| | | | | | 198,490.53 | 11.97% | | 300,789.73 | 19.33% |

| QUARTER CENT TAX | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 53,122.31 | 49,423.24 | (3,699.07) | (6.96) | 50,678.32 | (1,255.08) | (2.48) |
| AUGUST | 48,403.69 | 54,368.82 | 5,965.13 | 12.32 | 38,857.28 | 15,511.54 | 39.92 |
| SEPTEMBER | 43,982.34 | 46,260.35 | 2,278.01 | 5.18 | 43,900.64 | 2,359.71 | 5.38 |
| OCTOBER | 54,833.59 | 38,426.17 | (16,407.42) | (29.92) | 36,686.72 | 1,739.45 | 4.74 |
| NOVEMBER | 43,550.98 | 42,529.21 | (1,021.77) | (2.35) | 42,208.88 | 320.33 | 0.76 |
| DECEMBER | 49,544.93 | 57,676.48 | 8,131.55 | 16.41 | 39,575.48 | 18,101.00 | 45.74 |
| JANUARY | 39,907.90 | 51,962.43 | 12,054.53 | 30.21 | 51,002.84 | 959.59 | 1.88 |
| FEBRUARY | 61,411.45 | 80,451.35 | 19,039.90 | 31.00 | 68,761.00 | 11,690.35 | 17.00 |
| MARCH | 37,164.29 | 34,942.42 | (2,221.87) | (5.98) | 31,211.69 | 3,730.73 | 11.95 |
| APRIL | 20,639.15 | 51,173.30 | 30,534.15 | 147.94 | 30,980.67 | 20,192.63 | 65.18 |
| MAY | 34,622.60 | 47,669.18 | 13,046.58 | 37.68 | 31,458.92 | 16,210.26 | 51.53 |
| JUNE | 44,210.43 | 44,737.04 | 526.61 | 1.19 | 27,957.18 | 16,779.86 | 60.02 |
| TOTAL | 531,393.66 | 599,619.99 | 68,226.33 | 12.84 | 493,279.62 | 106,340.37 | 21.56 |
| | | | 68,226.33 | 12.84% | | 106,340.37 | 21.56% |

| QTR CENT FIRE TAX | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 61,345.97 | 57,686.36 | (3,659.61) | (5.97) | 59,151.64 | (1,465.28) | (2.48) |
| AUGUST | 56,496.34 | 62,617.77 | 6,121.43 | 10.84 | 44,388.49 | 18,229.28 | 41.07 |
| SEPTEMBER | 49,671.34 | 53,179.04 | 3,507.70 | 7.06 | 51,358.43 | 1,820.61 | 3.54 |
| OCTOBER | 63,633.77 | 44,326.79 | (19,306.98) | (30.34) | 40,414.51 | 3,912.28 | 9.68 |
| NOVEMBER | 50,832.31 | 49,519.77 | (1,312.54) | (2.58) | 49,495.24 | 24.53 | 0.05 |
| DECEMBER | 56,922.42 | 67,017.94 | 10,095.52 | 17.74 | 47,180.18 | 19,837.76 | 42.05 |
| JANUARY | 46,369.44 | 59,709.25 | 13,339.81 | 28.77 | 59,343.53 | 365.72 | 0.62 |
| FEBRUARY | 71,596.50 | 94,121.75 | 22,525.25 | 31.46 | 81,937.03 | 12,184.72 | 14.87 |
| MARCH | 43,038.57 | 40,622.49 | (2,416.08) | (5.61) | 36,335.73 | 4,286.76 | 11.80 |
| APRIL | 23,989.65 | 59,641.59 | 35,651.94 | 148.61 | 36,100.00 | 23,541.59 | 65.21 |
| MAY | 40,411.20 | 55,639.02 | 15,227.82 | 37.68 | 36,670.47 | 18,968.55 | 51.73 |
| JUNE | 50,460.95 | 51,063.32 | 602.37 | 1.19 | 32,356.57 | 18,706.75 | 57.81 |
| TOTAL | 614,768.46 | 695,145.09 | 80,376.63 | 13.07 | 574,731.82 | 120,413.27 | 20.95 |
| | | | 80,376.63 | 13.07% | | 120,413.27 | 20.95% |

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# CITY OF FRONTENAC
## ROLLING 12 MONTH PERIOD - SALES TAX REPORT (CASH BASIS)
## AS OF FEB 2023 (TWO-MONTH LAG FROM SALES)

| PARKS/STORMWTR | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 122,691.81 | 115,372.26 | (7,319.55) | (5.97) | 113,668.80 | 1,703.46 | 1.50 |
| AUGUST | 112,992.65 | 125,235.82 | 12,243.17 | 10.84 | 87,460.50 | 37,775.32 | 43.19 |
| SEPTEMBER | 99,342.27 | 106,358.18 | 7,015.91 | 7.06 | 97,943.82 | 8,414.36 | 8.59 |
| OCTOBER | 127,267.52 | 88,653.58 | (38,613.94) | (30.34) | 82,159.14 | 6,494.44 | 7.90 |
| NOVEMBER | 101,664.93 | 99,039.46 | (2,625.47) | (2.58) | 94,994.64 | 4,044.82 | 4.26 |
| DECEMBER | 113,844.70 | 134,036.06 | 20,191.36 | 17.74 | 92,320.08 | 41,715.98 | 45.19 |
| JANUARY | 92,738.60 | 119,418.96 | 26,680.36 | 28.77 | 110,910.66 | 8,508.30 | 7.67 |
| FEBRUARY | 143,191.45 | 188,243.51 | 45,052.06 | 31.46 | 154,682.70 | 33,560.81 | 21.70 |
| MARCH | 86,076.99 | 81,244.97 | (4,832.02) | (5.61) | 70,110.73 | 11,134.24 | 15.88 |
| APRIL | 47,979.10 | 119,283.80 | 71,304.70 | 148.62 | 69,655.88 | 49,627.92 | 71.25 |
| MAY | 80,822.44 | 111,277.55 | 30,455.11 | 37.68 | 70,756.62 | 40,520.93 | 57.27 |
| JUNE | 100,921.95 | 102,126.65 | 1,204.70 | 1.19 | 62,432.85 | 39,693.80 | 63.58 |
| TOTAL | 1,229,534.41 | 1,390,290.80 | 160,756.39 | 13.07 | 1,107,096.42 | 283,194.38 | 25.58 |
| | | | 160,756.39 | 13.07% | | 283,194.38 | 25.58% |

| CAPITAL IMPROV. | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 104,288.06 | 98,066.41 | (6,221.65) | (5.97) | 100,150.40 | (2,083.99) | (2.08) |
| AUGUST | 96,043.76 | 106,450.46 | 10,406.70 | 10.84 | 77,059.00 | 29,391.46 | 38.14 |
| SEPTEMBER | 84,440.97 | 90,404.51 | 5,963.54 | 7.06 | 86,295.56 | 4,108.95 | 4.76 |
| OCTOBER | 108,177.37 | 75,355.54 | (32,821.83) | (30.34) | 72,388.12 | 2,967.42 | 4.10 |
| NOVEMBER | 86,415.18 | 84,183.57 | (2,231.61) | (2.58) | 83,707.64 | 475.93 | 0.57 |
| DECEMBER | 96,768.01 | 113,930.64 | 17,162.63 | 17.74 | 81,340.64 | 32,590.00 | 40.07 |
| JANUARY | 78,827.82 | 101,506.11 | 22,678.29 | 28.77 | 97,709.76 | 3,796.35 | 3.89 |
| FEBRUARY | 121,713.73 | 160,006.99 | 38,293.26 | 31.46 | 136,286.60 | 23,720.39 | 17.40 |
| MARCH | 73,165.44 | 69,058.22 | (4,107.22) | (5.61) | 61,770.91 | 7,287.31 | 11.80 |
| APRIL | 40,782.25 | 101,391.22 | 60,608.97 | 148.62 | 61,370.17 | 40,021.05 | 65.21 |
| MAY | 68,699.07 | 94,585.92 | 25,886.85 | 37.68 | 62,339.97 | 32,245.95 | 51.73 |
| JUNE | 85,783.65 | 86,807.65 | 1,024.00 | 1.19 | 55,006.33 | 31,801.32 | 57.81 |
| TOTAL | 1,045,105.31 | 1,181,747.24 | 136,641.93 | 13.07 | 975,425.10 | 206,322.14 | 21.15 |
| | | | 136,641.93 | 13.07% | | 206,322.14 | 21.15% |

| GRAND TOTALS | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 479,335.13 | 448,215.01 | (31,120.12) | (6.49) | 457,917.16 | (9,702.15) | (2.12) |
| AUGUST | 440,155.31 | 485,699.91 | 45,544.60 | 10.35 | 348,885.02 | 136,814.89 | 39.21 |
| SEPTEMBER | 390,486.90 | 410,878.37 | 20,391.47 | 5.22 | 392,493.95 | 18,384.42 | 4.68 |
| OCTOBER | 490,552.72 | 341,023.63 | (149,529.09) | (30.48) | 324,510.49 | 16,513.14 | 5.09 |
| NOVEMBER | 388,328.62 | 378,356.84 | (9,971.78) | (2.57) | 375,378.65 | 2,978.19 | 0.79 |
| DECEMBER | 437,100.10 | 509,915.57 | 72,815.47 | 16.66 | 358,018.63 | 151,896.94 | 42.43 |
| JANUARY | 436,873.93 | 567,327.86 | 130,453.93 | 29.86 | 552,662.79 | 14,665.07 | 2.65 |
| FEBRUARY | 677,789.52 | 888,440.73 | 210,651.21 | 31.08 | 753,669.58 | 134,771.15 | 17.88 |
| MARCH | 407,797.93 | 383,705.39 | (24,092.54) | (5.91) | 297,074.22 | 86,631.17 | 29.16 |
| APRIL | 179,555.80 | 455,213.68 | 275,657.88 | 153.52 | 295,356.50 | 159,857.18 | 54.12 |
| MAY | 329,337.97 | 454,921.56 | 125,583.59 | 38.13 | 297,162.09 | 157,759.47 | 53.09 |
| JUNE | 421,550.98 | 399,658.17 | (21,892.81) | (5.19) | 253,167.75 | 146,490.42 | 57.86 |
| TOTAL | 5,078,864.91 | 5,723,356.72 | 644,491.81 | 12.69 | 4,706,296.83 | 1,017,059.89 | 21.61 |
| | | | 644,491.81 | 12.69% | | 1,017,059.89 | 21.61% |