CITY OF FRONTENAC BUDGET SUMMARY FISCAL YEAR 2023-2024

General Fund

Revenues	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Est	% Diff 23-24 from 22-23 Est
General Fund Property Tax	$ 1,339,839	$ 1,218,566	$ 3,245,515	$ 3,250,000	$ 3,355,829	$ 3,400,000	$ 44,171	1.32%
General Fund Sales Tax	2,191,726	2,333,342	2,983,252	2,826,000	3,083,057	3,086,500	3,443	0.11%
General Fund Prop P Sales Tax	184,565	188,743	213,149	208,000	228,994	229,000	6	0.00%
General Fund Use Tax	187,033	165,129	258,936	225,000	314,938	315,000	62	0.02%
General Fund Other	2,424,539	2,244,077	2,890,473	3,039,613	3,067,631	3,016,315	(51,316)	-1.67%
General Fund Total Revenues	6,327,702	6,149,857	9,591,325	9,548,613	10,050,449	10,046,815	(3,634)	-0.04%

Expenditures	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Est	% Diff 23-24 from 22-23 Est
General Fund Personnel	5,395,006	5,473,860	5,970,064	6,533,261	6,282,421	6,971,775	689,354	10.97%
General Fund Operational/Non Personnel	870,314	805,936	954,026	1,110,978	1,101,113	1,125,103	23,990	2.18%
General Fund Total Expenditures	6,265,320	6,279,796	6,924,090	7,644,239	7,383,534	8,096,878	713,344	9.66%

Net Income	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Est	% Diff 23-24 from 22-23 Est
General Fund	62,382	(129,939)	2,667,235	1,904,374	2,666,915	1,949,937	(716,977)	-26.88%

Fund Balance	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Est	% Diff 23-24 from 22-23 Est
General Fund	13,139,480	6,547,773	8,838,476	10,742,850	11,505,391	13,061,854	1,556,463	13.53%
Transfer to Capital Improvements Fund	(6,461,768)	(386,262)	-	(911,613)	(393,474)	(2,231,195)	(1,837,721)	0.00%
General Fund Total	**$ 6,677,712**	**$ 6,161,511**	**$ 8,838,476**	**$ 9,831,237**	**$ 11,111,917**	**$ 10,830,659**	**$ (281,258)**	**-2.53%**

CITY OF FRONTENAC BUDGET SUMMARY FISCAL YEAR 2023-2024 (Continued)

CAPITAL IMPROVEMENT FUND

Revenues	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Est	% Diff 23-24 from 22-23 Est
Capital Improvement Sales Tax	808,982	862,137	1,132,703	1,052,000	1,156,970	1,157,000	30	0.00%
Capital Impr. Other (Includes Grants*)	358,598	325,187	688,121	1,016,060	372,514	1,051,680	679,166	182.32%
Capital Total Revenues (Includes Grants*)	1,167,580	1,187,324	1,820,824	2,068,060	1,529,484	2,208,680	679,196	44.41%

Expenditures	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Est	% Diff 23-24 from 22-23 Est
Capital Improvement Personnel	268,971	265,950	276,215	287,636	299,394	321,677	22,284	7.44%
Capital Operational/Non Personnel	1,005,949	622,749	1,161,597	1,229,076	1,250,690	1,516,530	265,840	21.26%
Capital Purchase and Infrastructure	320,151	211,625	229,943	2,089,390	1,016,200	2,601,668	1,585,468	156.02%
Capital Impr Total Expenditures	1,595,071	1,100,324	1,667,755	3,606,102	2,566,284	4,439,875	1,873,592	73.01%

Net Income	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Est	% Diff 23-24 from 22-23 Est
Capital Improvements Fund	(427,491)	87,000	153,069	(1,538,042)	(1,036,800)	(2,231,195)	(1,194,396)	-115.20%

Fund Balance	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Est	% Diff 23-24 from 22-23 Est
Capital Improvement Fund - Subtotal	(6,444,773)	103,995	643,326	(894,716)	(393,474)	(2,231,195)	(1,837,721)	-467.05%
Transfer from General Fund	6,461,768	386,262	-	911,613	393,474	2,231,195	1,837,721	0.00%
Capital Improvement Fund - Assigned *	-	-	-	-	-	1,104,204		
Capital Improvement Fund - Unrestricted	16,995	490,257	643,326	16,897	-	-	-	0.00%

* Assigned Fund Balance is for a Fire Rescue Pumper. Estimated delivery date is in fiscal year 2026. It will be expensed upon delivery.

General/Cap Imp Fund Balance	6,694,707	6,651,768	9,481,802	9,848,134	11,111,917	10,830,659	
Less: 2 Years Debt Service	(755,000)	(694,322)	(694,322)	(702,288)	(702,288)	(693,584)	
Adjusted Fund Balance	5,939,707	5,957,446	8,787,480	9,145,846	10,409,629	10,137,075	
General/Cap Imp Operating Expenditures	7,540,240	7,168,495	8,361,902	9,160,951	8,933,618	9,935,085	
Fund Balance to Expenditure Ratio	**79%**	**83%**	**105%**	**100%**	**117%**	**102%**	50% is the target minimum *

CITY OF FRONTENAC BUDGET SUMMARY FISCAL YEAR 2023-2024 (Continued)								
PARKS AND STORMWATER FUND								
	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Est	% Diff 23-24 from 22-23 Est
Parks & Stormwater Revenues	1,088,163	1,245,865	1,543,569	1,722,874	1,760,120	4,825,717	3,065,597	174.17%
Parks & Stormwater Expenditures	1,148,505	1,527,921	1,445,842	1,289,968	840,659	6,787,588	5,946,929	707.41%
Parks & Stormwater Net Income	(60,342)	(282,056)	97,727	432,906	919,461	(1,961,871)	(2,881,332)	-313.37%
Parks & Stormwater Fund Balance	1,899,352	1,617,296	1,715,023	2,147,929	2,634,484	672,613	(1,961,871)	-74.47%
Sewer Lateral (Included in Fund Balance)	63,982	67,933	77,004	77,004	78,706	78,706	-	0.00%

SUMMARY OF ALL FUNDS								
	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Est	% Diff 23-24 from 22-23 Est
TOTAL REVENUES	8,583,445	8,583,046	12,955,718	13,339,547	13,340,053	17,081,212	3,741,159	28.04%
TOTAL EXPENDITURES	9,008,896	8,908,041	10,037,687	12,540,309	10,790,477	19,324,341	8,533,865	79.09%
TOTAL NET INCOME	**(425,451)**	**(324,995)**	**2,918,031**	**799,238**	**2,549,576**	**(2,243,129)**	**(4,792,705)**	**-187.98%**
TOTAL FUND BALANCES - ASSIGNED	**-**	**-**	**-**	**-**	**-**	**1,104,204**	**1,104,204**	**100.00%**
TOTAL FUND BALANCES	**$ 8,594,059**	**$ 8,269,064**	**$ 11,196,825**	**$ 11,996,063**	**$ 13,746,401**	**$ 10,399,068**	**$ (2,243,129)**	**-16.32%**

* GENERAL FUND RESERVE THRESHOLDS

To ensure adequate funds to pay current and future warrants, as well as to guarantee the funds necessary to maintain an adequate level of service to its residents through periods of revenue seasonality and decline, the City should adhere to the following General Fund reserve level thresholds: 1) an absolute minimum unrestricted fund balance reserve level of 25% of the current fiscal year’s budgeted General Fund and Capital Improvement Fund’s operational expenditures plus an unrestricted fund balance reserve of two years’ debt service; and 2) a target minimum unrestricted fund balance reserve level of 50% of the current General Fund and Capital Improvement Fund’s operational expenditures plus an unrestricted fund balance reserve of two years’ debt service.

The absolute minimum reserve level shall be established so that without approval by Board of Aldermen of its violation, no expenditure shall reduce the General Fund unrestricted fund balance reserve level below 25% of the current fiscal year’s General Fund budgeted expenditures.

The target minimum reserve level shall be established, so that without explicit knowledge of the Board of Aldermen, no annual budget will lower the General Fund unrestricted fund balance reserve levels below 50% of the fiscal year’s General Fund budgeted expenditures, as measured on the last day of the current fiscal year.

Prior to the approval and recommendation of the annual budget, the Ways and Means Committee with assistance from the Finance Officer, shall determine the absolute and target minimum reserve levels to ensure compliance.

City of Frontenac REVENUE SUMMARY - ALL FUNDS

	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 Budget from 22-23 Est	% Diff 23-24 Budget from 22-23 Est	$ Diff 23-24 Budget from 21-22 Actual	% Diff 23-24 Budget from 21-22 Actual
Real Estate Tax	$ 1,286,782	$ 1,313,936	$ 1,339,839	$ 1,218,566	$ 3,245,515	$ 3,250,000	3,355,829	3,400,000	$ 44,171	1.32%	$ 154,485	4.76%
One Cent Tax	1,510,952	1,594,259	1,305,639	1,387,508	1,741,411	1,675,000	1,816,972	1,820,000	3,028	0.17%	78,589	4.51%
Prop P Tax	189,834	197,814	184,565	188,743	213,149	208,000	228,994	229,000	6	0.00%	15,851	7.44%
Quarter Cent Tax	475,668	506,618	410,215	438,694	575,545	532,000	586,503	586,500	(3)	0.00%	10,955	1.90%
Use Tax	119,541	117,328	187,033	165,129	258,936	225,000	314,938	315,000	62	0.02%	56,064	21.65%
Quarter Cent Fire Tax	552,091	589,330	475,872	507,140	666,296	619,000	679,582	680,000	418	0.06%	13,704	2.06%
Cigarette Tax	7,104	7,150	7,347	6,883	6,424	6,500	5,627	6,000	373	6.63%	(424)	-6.60%
Gasoline Tax	93,361	93,500	90,323	92,045	103,018	100,000	121,622	122,000	378	0.31%	18,982	18.43%
Mo MV Sales Tax	30,422	31,100	30,813	38,987	34,434	35,000	37,581	37,500	(81)	-0.22%	3,066	8.90%
Mo MV Fee Increase	15,409	15,700	15,284	17,622	16,494	16,500	17,558	17,500	(58)	-0.33%	1,006	6.10%
Grant Revenue	-	-	-	239,461	360,908	360,908	360,908	-	(360,908)	-100.00%	(360,908)	-100.00%
Utility Taxes-Electric	256,537	263,500	219,937	207,771	265,187	255,000	296,731	296,000	(731)	-0.25%	30,813	11.62%
Utility Taxes - Gas	53,781	55,900	45,738	43,279	70,823	60,000	67,452	67,000	(452)	-0.67%	(3,823)	-5.40%
Utility Taxes - Telephone	105,056	118,700	76,076	55,709	46,243	38,000	43,404	43,400	(4)	-0.01%	(2,843)	-6.15%
Utility Taxes - Water	26,128	25,600	25,254	31,864	34,774	34,000	41,682	41,700	18	0.04%	6,926	19.92%
Cable Franchise Fee	68,375	63,100	67,588	65,446	65,585	65,000	67,309	67,300	(9)	-0.01%	1,715	2.61%
Business Licenses	393,841	390,820	355,889	294,275	340,190	385,000	386,229	386,000	(229)	-0.06%	45,810	13.47%
PILOTS	109,663	150,637	124,433	58,817	371,318	510,000	348,739	535,950	187,211	53.68%	164,632	44.34%
Liquor Licenses	7,803	8,828	10,147	9,753	9,753	9,750	9,750	9,750	-	0.00%	(3)	-0.03%
Bldg. Permits/License.	446,099	241,000	450,142	305,881	265,705	300,000	200,845	250,000	49,155	24.47%	(15,705)	-5.91%
Reimbursable Fees	9,054	10,000	7,622	10,947	7,545	9,000	3,865	5,000	1,135	29.37%	(2,545)	-33.73%
West End Park*	4,942	8,100	2,465	410	21,404	20,000	13,068	-	(13,068)	-100.00%	(21,404)	-100.00%
Board of Adjustment	1,250	1,250	-	-	797	500	750	500	(250)	-33.33%	(297)	-37.26%
Building Sign Fees	2,525	2,600	2,625	1,850	1,575	2,000	50	500	450	900.00%	(1,075)	-68.25%
Police/Fire Prot.	372,112	370,854	369,117	354,362	364,626	379,315	376,696	390,115	13,419	3.56%	25,489	6.99%
Alarm Fees/Police Reports	18,046	18,000	18,319	15,765	6,363	15,000	14,695	15,000	305	2.08%	8,637	135.74%
Ambulance Revenue	129,164	128,000	137,741	126,232	149,744	120,000	154,301	155,000	699	0.45%	5,256	3.51%
Court Fines	154,193	160,000	118,971	123,774	175,551	155,000	213,583	214,000	417	0.20%	38,449	21.90%
Interest Income	134,012	125,437	118,925	21,282	21,321	33,600	157,733	225,000	67,267	42.65%	203,679	955.30%
Leasing	55,221	59,820	60,733	62,478	67,950	69,540	70,839	71,100	261	0.37%	3,150	4.64%
Misc Revenues	110,174	70,000	40,680	59,184	82,741	60,000	56,614	60,000	3,386	5.98%	(22,741)	-27.48%
Sale of Surplus Assets	15,335	25,000	28,370	-	-	-	-	-	-	0.00%	-	0.00%
Total Revenues	**$ 6,754,475**	**$ 6,763,881**	**$ 6,327,702**	**$ 6,149,857**	**$ 9,591,325**	**$ 9,548,613**	**$ 10,050,449**	**$ 10,046,815**	**$ (3,634)**	**-0.04%**	**$ 455,490**	**4.75%**

Capital Improvement Fund Revenues	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 Budget from 22-23 Est	% Diff 23-24 Budget from 22-23 Est	$ Diff 23-24 Budget from 21-22 Actual	% Diff 23-24 Budget from 21-22 Actual
Half-Cent Sales Tax	938,551	1,001,864	808,982	862,137	1,132,703	1,052,000	1,156,970	1,157,000	30	0.00%	24,297	2.15%
Road & Bridge Tax*	260,121	267,335	284,246	259,995	276,598	292,000	291,542	292,000	458	0.16%	15,402	5.57%
Grant Revenue	6,281	59,347	24,275	24,793	316,275	662,367	46,223	709,680	663,457	1435.34%	393,405	124.39%
Federal Subsidy (BAB bonds)	53,750	49,500	50,077	23,048	-	-	-	-	-	0.00%	-	#DIV/0!
Sale of Surplus Assets	-	-	-	17,351	55,000	30,000	15,310	50,000	34,690		(5,000)	-9.09%
Miscellaneous Revenue	-	-	-	-	40,248	31,693	19,439	-	(19,439)	-100.00%	(40,248)	-100.00%
Total Revenues	**1,258,703**	**1,378,046**	**1,167,580**	**1,187,324**	**1,820,824**	**2,068,060**	**1,529,484**	**2,208,680**	**679,196**	**44.41%**	**387,856**	**21.30%**

Parks & Stormwater Fund Revenues	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 Budget from 22-23 Est	% Diff 23-24 Budget from 22-23 Est	$ Diff 23-24 Budget from 21-22 Actual	% Diff 23-24 Budget from 21-22 Actual
Half-Cent Sales Tax	1,104,182	1,137,128	951,744	1,014,279	1,332,591	1,194,000	1,354,680	1,355,000	320	0.02%	22,409	1.68%
Grant Revenue	-	178,044	55,235	39,673	5,809	315,354	-	2,540,230	2,540,230	100.00%	2,534,421	43629.21%
Geyer TIP Revenue	-	-	-	-	-	-	11,210	325,933				
Sewer Lateral Program	36,515	37,330	37,727	36,646	36,341	37,000	36,702	37,000	298	0.81%	659	1.81%
319 Grants/MSD	640,000	214,000	43,457	155,267	168,828	176,520	357,528	567,554	210,026	58.74%	524,097	310.43%
Total Revenues	**1,780,697**	**1,566,502**	**1,088,163**	**1,245,865**	**1,543,569**	**1,722,874**	**1,760,120**	**4,825,717**	**2,750,874**	**156.29%**	**3,081,586**	**199.64%**
Total - ALL FUNDS	**$ 9,793,875**	**$ 9,708,429**	**$ 8,583,445**	**$ 8,583,046**	**$ 12,955,718**	**$ 13,339,547**	**$ 13,340,053**	**$ 17,081,212**	**$ 3,426,436**	**25.69%**	**$ 3,924,932**	**30.29%**

GF REV W/O GRANTS	$ 6,754,475	$ 6,763,881	$ 6,327,702	$ 5,910,396	$ 9,230,417	$ 9,187,705	$ 9,689,541	$ 10,046,815	$ 357,274	3.69%	$ 816,398	8.84%
CAP REV W/O GRANTS	1,252,422	1,318,699	1,143,305	1,162,531	1,504,549	1,405,693	1,483,261	1,499,000	15,739	1.06%	(5,549)	-0.37%
PS W/O GRANTS & MSD	1,140,697	1,174,458	989,471	1,050,925	1,368,932	1,231,000	1,402,592	1,717,933	315,341	22.48%	349,001	25.49%
TOTAL REV W/O GRANTS & MSD	**9,147,594**	**9,257,038**	**8,460,478**	**8,123,852**	**12,103,898**	**11,824,398**	**12,575,394**	**13,263,748**	688,354	5.47%	1,159,850	9.58%
CAP/GF REV W/O GRANTS	8,006,897	8,082,580	7,471,007	7,072,927	10,734,966	10,593,398	11,172,802	11,545,815	373,013	3.34%	810,849	7.55%
CAP/GF SALES TAX	3,786,637	4,007,213	3,372,306	3,549,351	4,588,040	4,311,000	4,783,959	4,787,500	3,541	0.07%	199,460	4.35%
TOTAL SALES TAX	**4,890,819**	**5,144,341**	**4,324,050**	**4,563,630**	**5,920,631**	**5,505,000**	**6,138,639**	**6,142,500**	3,861	0.06%	221,869	3.75%
All Other Revenue	4,256,775	4,112,697	4,136,428	3,560,222	6,183,267	6,319,398	6,797,663	7,121,248	323,585	4.76%	$ 937,981	15.17%

City of Frontenac General Fund Expenditure Summary
Fiscal Year 2023-24

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Estimate	% Diff 23-24 from 22-23 Estimate
General Fund Revenues	**$ 6,299,332**	**$ 6,149,857**	**$ 9,591,325**	**$ 9,548,613**	**$ 10,050,449**	**$ 10,046,815**	**$ (3,634)**	-0.04%
Sale of Surplus Assets/Lease Adjustmts	28,370	-	9,730	-	-	-	-	0.00%
General Fund Revenues	**$ 6,327,702**	**$ 6,149,857**	**$ 9,601,055**	**$ 9,548,613**	**$ 10,050,449**	**$ 10,046,815**	**$ (3,634)**	**-0.04%**

Non-Personnel Expenditures								
Administration	157,926	155,456	204,258	215,771	213,518	193,941	(19,577)	-9.17%
Boards & Commissions	8,559	3,642	13,701	13,491	11,086	17,924	6,838	61.68%
Legal	143,439	67,965	86,074	95,000	86,086	90,000	3,914	4.55%
Municipal Court	22,139	21,686	14,418	19,910	26,651	26,943	292	1.10%
Fire Department	159,662	172,513	183,245	210,236	197,799	230,925	33,126	16.75%
Police Department	350,893	368,224	376,541	456,700	440,656	473,570	32,914	7.47%
Building Department	27,696	16,450	75,789	99,870	125,317	91,800	(33,517)	-26.75%
Totals	**$ 870,314**	**$ 805,936**	**$ 954,026**	**$ 1,110,978**	**$ 1,101,113**	**$ 1,125,103**	**$ 23,990**	**2.18%**

Personnel & Salary Expenditures								
Administration	482,829	480,746	497,674	547,667	523,629	380,950	(142,679)	-27.25%
Boards & Commissions	9,486	9,849	10,629	11,673	11,673	152,225	140,552	1204.08%
Municipal Court	83,140	83,595	91,478	87,867	89,902	93,267	3,365	3.74%
Fire Department	2,180,288	2,267,425	2,515,539	2,662,731	2,447,190	2,932,274	485,084	19.82%
Police Department	2,402,303	2,390,182	2,633,253	2,951,159	2,930,945	3,111,149	180,204	6.15%
Building Department	236,960	242,063	221,491	272,164	279,081	301,909	22,828	8.18%
Totals	**$ 5,395,006**	**$ 5,473,860**	**$ 5,970,064**	**$ 6,533,261**	**$ 6,282,421**	**$ 6,971,775**	**$ 689,354**	**10.97%**

Combined Expenditures								
Administration	640,755	636,202	701,932	763,438	737,147	574,891	(162,256)	-22.01%
Boards & Commissions	18,045	13,491	24,330	25,164	22,759	170,149	147,390	647.61%
Legal	143,439	67,965	86,074	95,000	86,086	90,000	3,914	4.55%
Municipal Court	105,279	105,281	105,896	107,777	116,553	120,210	3,657	3.14%
Fire Department	2,339,950	2,439,938	2,698,784	2,872,967	2,644,989	3,163,199	518,210	19.59%
Police Department	2,753,196	2,758,406	3,009,794	3,407,859	3,371,601	3,584,719	213,118	6.32%
Building Department	264,656	258,513	297,280	372,034	404,398	393,709	(10,689)	-2.64%
TOTAL EXPENDITURES	**$ 6,265,320**	**$ 6,279,796**	**$ 6,924,090**	**$ 7,644,239**	**$ 7,383,534**	**$ 8,096,878**	**$ 713,344**	**9.66%**

NET INCOME	**$ 62,382**	**$ (129,939)**	**$ 2,676,965**	**$ 1,904,374**	**$ 2,666,915**	**$ 1,949,937**	**$ (716,977)**	**-26.88%**

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 from 22-23 Estimate	% Diff 23-24 from 22-23 Estimate
FUND BALANCE	**$ 13,139,480**	**$ 6,547,773**	**$ 8,838,476**	**$ 10,742,850**	**$ 11,505,391**	**$ 13,061,854**	**$ 1,556,463**	**13.53%**
TRANSFER TO CAP IMP FUND	**$ (6,461,768)**	**$ (386,262)**	**$ -**	**$ (911,613)**	**$ (393,474)**	**$ (2,231,195)**		
FUND BALANCE	**$ 6,677,712**	**$ 6,161,511**	**$ 8,838,476**	**$ 9,831,237**	**$ 11,111,917**	**$ 10,830,658**		

LAW ENFORC.TRAINING FUND (LET):	**$ 46,981**	**$ 46,731**	**$ 45,053**	**$ 43,754**	**$ 45,254**	**$ 43,754**	**$ (1,500)**	**-3.31%**

2023-2024 City of Frontenac Capital Improvement Fund Budget

Revenues	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
Half-Cent Sales Tax	$ 808,982	$ 862,137	$ 1,132,703	$ 1,052,000	$ 1,156,970	$ 1,157,000	$ 30	0.00%
Road and Bridge Tax	284,246	259,995	276,598	292,000	291,542	292,000	458	0.16%
Grant Revenue	24,275	24,793	316,275	662,367	46,223	709,680	663,457	1435.34%
Federal Interest Subsidy	50,077	23,048	-	-	-	-	-	0.00%
Miscellaneous Revenue/Sale of Surplus Assets	-	17,351	95,248	61,693	34,749	50,000	15,251	43.89%
Total Revenues:	**$1,167,580**	**$1,187,324**	**$1,820,824**	**$2,068,060**	**$1,529,484**	**$2,208,680**	679,196	44.41%

Expenditures	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
Administration								
Update Website	-	-		10,000	-	10,000	10,000	100.00%
Computer Replacement	-	-		3,000	1,007	-	(1,007)	-100.00%
Monitors	-	-		200	-	-	-	0.00%
Laserfiche Document Management Software	-	-		5,150	5,150	-	(5,150)	-100.00%
Laserfiche Scanner	-	-		1,150	1,250	-	(1,250)	-100.00%
Agenda Management Software	-	-		2,500	2,000	-	(2,000)	-100.00%
Copy Machine	-	7,577		-	-	-	-	0.00%
Office Equipment	-	-		250	-	250	250	100.00%
Office Furniture	-	-	999	500	528	-	(528)	-100.00%
Shoretel Server Required Upgrade (Phone System)	-	-		-	-	-	-	0.00%
Computer Software	-	-		-	-	-	-	0.00%
New Servers	-	-		-	-	-	-	0.00%
Weight Room Equipment	2,498	-		-	170	2,500	2,330	1370.59%
5-year plan items	**2,498**	**7,577**	**999**	**22,750**	**10,105**	**12,750**	2,645	26.18%
Computer Maint (with remote back up/hosted servers)	69,267	66,641	69,132	107,304	119,683	143,698	24,015	20.07%
Property Insurance	34,984	39,411	44,635	63,693	63,693	70,062	6,369	10.00%
Leaf Collection	112,000	112,000	117,000	117,000	117,000	128,000	11,000	9.40%
Equipment Contracts/Repair	23,295	23,923	25,501	9,757	6,221	5,272	(949)	-15.25%
Total Administration	**$ 242,044**	**$ 249,552**	**$ 257,267**	**$ 320,504**	**$ 316,702**	**$ 359,782**	43,080	13.60%
Boards & Commissions								
Laptop Replacement	-	-	-	-	-	1,500	1,500	100.00%
5-year plan items	**-**	**-**	**-**	**-**	**-**	**1,500**	1,500	100.00%
Total Boards & Commissions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500**	1,500	100.00%
Municipal Court								
Laptop Replacement	-	628	-	-	1,007	-	(1,007)	-100.00%
Printer replacement	-	-	184	-	-	-	-	0.00%
Office Furniture	-	-	448	-	-	-	-	0.00%
Monitors	-	-	-	200	130	-	(130)	-100.00%
5-year plan items	**-**	**628**	**632**	**200**	**1,137**	**-**	(1,137)	-100.00%
Total Municipal Court	**$ -**	**$ 628**	**$ 632**	**$ 200**	**$ 1,137**	**$ -**	(1,137)	-100.00%
Fire Department								
Command Vehicle (2)	-	-	-	77,112	77,190	-	-	0.00%
EMS Equipment	3,192	-	2,280	-	-	-	-	0.00%
Computer Equip	-	-	4,938	4,500	4,207	3,000	(1,207)	-28.69%
Training Aids	76	-	-	-	-	-	-	0.00%
Incident Reporting Software	-	-	10,725	-	-	-	-	0.00%
Emergency Operations	4,045	-	-	-	-	-	-	0.00%
Tools	-	-	8,285	7,500	5,895	7,500	1,605	27.23%
Fire Rescue Pumper	-	-	-	-	-	-	-	100.00%
Ambulance w/ Stryker Stretcher	-	-	-	302,156	310,156	-	(310,156)	-100.00%
Rescue Tools for Pumper (Air bags)	-	-	-	-	-	-	-	0.00%
Command Vehicle/Pickup	41,823	-	-	-	-	45,000	45,000	100.00%
Vehicle Change over	-	-	-	11,300	11,000	5,500	(5,500)	-50.00%
Bunk Room Beds	-	-	-	9,000	10,000	-	(10,000)	-100.00%
Bullet Proof Vests	-	-	-	6,400	6,400	-	(6,400)	-100.00%
AED's for Police Vehicles	-	-	-	14,000	13,788	-	(13,788)	-100.00%
Ten Year Fire Hose Replacement	-	-	-	4,000	3,997	4,000	3	0.08%
Thermal Imaging Camera	-	-	-	-	-	-	-	0.00%
Replace Day Room Furniture	-	-	6,600	-	-	-	-	0.00%
SCBA Fill-Station Compressor	-	-	-	-	-	-	-	0.00%
15-Lead Heart Monitor	-	-	-	-	-	33,178	33,178	100.00%
Replace Turn Out Gear	49,776	14,101	10,175	19,700	14,732	21,300	6,568	44.58%
5-year plan items	**98,912**	**14,101**	**43,003**	**455,668**	**457,365**	**119,478**	(260,697)	-57.00%
Fuel	11,097	8,447	14,285	15,500	28,000	16,000	(12,000)	-42.86%
Radio Maintenance	533	58	-	2,000	-	2,000	2,000	100.00%
Vehicle Maintenance	20,082	22,015	17,907	23,000	22,900	25,000	2,100	9.17%
Service Contracts	1,145	696	462	15,433	15,142	20,553	5,411	35.74%
Vehicle Tires	-	5,024	692	1,000	-	7,000	7,000	#DIV/0!
Total Fire Department	**$ 131,769**	**$ 50,341**	**$ 76,349**	**$ 512,601**	**$ 523,407**	**$ 190,031**	(256,186)	-48.95%
Police Department								
Police Vehicles	34,532	-		167,802	157,504	132,000	(25,504)	-16.19%
Command Vehicles	24,262	-		-	-	35,000	35,000	100.00%
Vehicle Equipment-Misc.	-	-	3,969	6,000	5,114	-	(5,114)	-100.00%
Vehicle Equip. Changeover	9,940	-		27,000	37,843	35,000	(2,843)	-7.51%
Taser Replacement	-	1,269	3,772	-	1,871	-	(1,871)	-100.00%
Computer Replacement	1,300	-	2,390	21,000	13,455	2,900	(10,555)	-78.45%
Replace/Upgrade Laser Radar Units	-	-		10,000	9,255	6,600	(2,655)	-28.69%
Car Laptop Computer Replacements	3,357	-		11,000	10,300	-	(10,300)	-100.00%
In Car Digital Video System	-	-		13,000	12,430	-	(12,430)	-100.00%
License Plate Readers	-	-		12,000	12,025	16,000	3,975	33.06%
Patrol Bicycles & Accessories	1,418	-		-	-	-	-	0.00%
Ballistic Vests/Body Armor	6,400	17,325		-	-	-	-	0.00%
Body Cameras	-	9,105	42,758	-	-	-	-	0.00%
Copier, Main PD Area	-	-		8,000	6,778	-	(6,778)	-100.00%
Training and Duty Ammunition	2,722	2,674	4,115	8,000	3,922	8,000	4,078	103.98%
Firearms/Holsters (22-9mm guns/holsters)	-	-	-	-	-	19,000	19,000	100.00%
Gas Masks (Grant)	-	-	-	-	9,941	-	(9,941)	-100.00%
Digital Camera - Bureau	-	-	-	-	-	2,500	2,500	100.00%
5-year plan items	**83,931**	**30,373**	**57,004**	**283,802**	**280,438**	**257,000**	(23,438)	-8.36%
Communications	5,442	356	1,315	6,000	750	6,000	5,250	700.00%
Fuel	29,564	28,788	48,869	60,000	50,000	56,250	6,250	12.50%
Vehicle Equip/Maintenance	14,912	16,100	25,258	22,000	25,000	23,000	(2,000)	-8.00%
Service Contracts	10,311	1,338	1,104	-	-	-	-	0.00%
Total Police Department	**$ 144,160**	**$ 76,955**	**$ 133,550**	**$ 371,802**	**$ 356,188**	**$ 342,250**	(13,938)	-3.91%

2023-2024 City of Frontenac Capital Improvement Fund Budget (Continued)

Expenditures Continued	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
Public Works								
Vertical Lift & Tire Changer	-	-	-	-	16,875	-	(16,875)	-100.00%
F550 Dump Truck with snow plow	70,468	-	-	-	-	-	-	0.00%
F550 Dump Truck with snow plow - Replacing 2011 F-550	-	-		-	-	95,000	95,000	100.00%
Geyer Road Engineering/Construction	30,928	21,571	-	-	-	-	-	0.00%
Geyer Road TIP	-	10,388	97,742	1,049,970	221,699	1,881,940	1,660,241	748.87%
Clayton Road STP-S Application					-	9,000		
Street Patching	14,850	19,950	-	-	-	-	-	0.00%
Mower and Trailer	-	-	-	-	-	-	-	0.00%
Spoede Bridge Engineering & TIP Application	-	103,958	-	70,000	25,393	70,000	44,607	175.67%
Bridge Maintenance & Repair	18,564	-	-	-	-	-	-	0.00%
Vehicle Improvements	-	3,079	-	-	-	-	-	0.00%
Miscellaneous Engineering	-	-	24,833	-	1,879	-	(1,879)	-100.00%
5-year plan items	**134,810**	**158,946**	**122,575**	**1,119,970**	**265,846**	**2,055,940**	1,782,973	670.68%
Drug & Alcohol Screening	140	250	55	100	100	100	-	0.00%
Memberships/Subscriptions	414	426	430	430	430	430	-	0.00%
Equipment Rental	50	-	-	1,000	1,000	1,000	-	0.00%
Fuel	3,499	4,343	4,242	6,000	6,000	6,000	-	0.00%
Vehicle Maintenance and Repair	15,427	7,101	10,865	6,700	7,500	12,000	4,500	60.00%
Miscellaneous	2,150	1,318	1,818	1,500	2,000	2,000	-	0.00%
Mosquito Control	2,042	1,852	2,109	2,050	3,377	4,500	1,123	33.25%
Road Paint	19,991	25,765	22,821	27,000	15,000	28,000	13,000	86.67%
Road Salt	10,133	6,763	11,396	15,000	1,750	15,000	13,250	757.14%
Road Signs	2,421	1,457	2,035	1,750	5,300	2,000	(3,300)	-62.26%
Equipment and Service Contracts	3,494	3,494	5,294	5,300	2,200	6,000	3,800	172.73%
Street & Signal Lights	2,189	2,155	2,235	2,200	80,000	2,200	(77,800)	-97.25%
Street Materials/Maint	13,288	17,007	126,878	79,320	1,500	110,500	109,000	7266.67%
Vehicle Tires	1,709	1,507	619	1,500	2,000	1,500	(500)	-25.00%
Small Tools	1,360	1,496	1,126	2,000	1,126	4,400	3,274	290.76%
Traffic Signal Maint	3,626	9,380	23,010	12,200	665	27,000	26,335	3960.15%
Training	939	40	105	300	6,000	1,200	(4,800)	-80.00%
Uniforms	4,028	3,312	3,170	5,000	20,000	6,000	(14,000)	-70.00%
Reimbursable Services	15,946	18,210	8,464	20,000	25,000	161,500	136,500	546.00%
Professional Services	236	3,586	1,723	21,500	21,500	31,500	10,000	46.51%
Sub Total	103,082	109,462	228,395	210,850	202,448	422,830	220,382	108.86%
Personnel Expenses (see Personnel Summary)	268,971	265,950	276,215	287,636	299,394	321,677	22,284	7.44%
Total Public Works	**$ 506,863**	**$ 534,358**	**$ 627,185**	**$ 1,618,456**	**$ 767,688**	**$ 2,800,447**	2,025,639	263.86%
Building Department								
Computer Replacement	-	-		2,000	1,007	-	(1,007)	-100.00%
Office Equipment	-	-		-	302	-	(302)	-100.00%
Permit Tracking Software				30,000	-	30,000	30,000	100.00%
5-year plan items	**-**	**-**	**-**	**32,000**	**1,309**	**30,000**	28,691	2191.83%
Fuel	1,546	1,353	1,256	2,000	1,400	1,750	350	25.00%
Vehicle Maintenance	678	266	217	1,000	510	1,000	490	96.08%
Building Department Total	**$ 2,224**	**$ 1,619**	**$ 1,473**	**$ 35,000**	**$ 3,219**	**$ 32,750**	29,531	917.40%
Municipal Buildings								
Shoretel Phone System-Lease to Own	-	-	-	50,000	-	75,000	75,000	100.00%
Removal of 100' unused communication tower/safety and liability	-	-	-	-	-	-	-	0.00%
Plymo Vent Exhaust System - Fire Bay	-	-	5,730	-	-	-	-	0.00%
AV Upgrades for Council Chamber	-	-	-	43,000	-	50,000	50,000	100.00%
Fire Dept Kitchen Remodel	-	-	-	9,000	-	-	-	0.00%
Generator Fuel Tank Replacement	-	-	-	73,000	-	-	-	0.00%
5 year plan items	**-**	**-**	**5,730**	**175,000**	**-**	**125,000**	125,000	100.00%
Cleaning Service	33,830	39,780	32,220	32,220	32,220	32,220	-	0.00%
Generator Fuel	2,061	1,501	2,665	4,000	4,000	4,000	-	0.00%
Maint & Repair	37,806	56,170	56,578	53,055	74,615	64,603	(10,012)	-13.42%
Miscellaneous	433	-	-	1,000	-	-	-	0.00%
Building Supplies	4,078	4,490	3,803	6,000	5,000	6,000	1,000	20.00%
Electricity	69,274	70,110	80,551	80,000	85,531	86,000	469	0.55%
Natural Gas	3,811	3,822	4,965	5,000	5,877	6,000	123	2.09%
Telephone and Internet	27,222	22,377	25,393	27,120	26,224	28,500	2,276	8.68%
Water & Sewer	12,205	11,341	12,233	13,000	13,332	14,000	668	5.01%
Total Municipal Buildings	**$ 190,720**	**$ 209,591**	**$ 224,138**	**$ 396,395**	**$ 246,799**	**$ 366,323**	119,524	48.43%
Debt Service								
Semi Annual Payments	377,291	125,400	347,161	351,144	351,144	346,792	(4,352)	-1.24%
Bond Issuance (Net of Issuance Costs)	-	(148,120)	-	-	-	-	-	0.00%
Total Debt Service	**$ 377,291**	**$ (22,720)**	**$ 347,161**	**$ 351,144**	**$ 351,144**	**$ 346,792**	(4,352)	-1.24%
Five Year Plan Totals:	**320,151**	**211,625**	**229,943**	**2,089,390**	**1,016,200**	**2,601,668**	1,585,468	156.02%
Sub-Total Expenses Without Debt Svc:	1,217,780	1,123,044	1,320,594	3,254,958	2,215,140	4,093,083	1,877,944	84.78%
Sub-Total Expenses:	1,595,071	1,100,324	1,667,755	3,606,102	2,566,284	4,439,875	1,873,592	73.01%
Expenditures without Capital Budgets	1,274,920	888,699	1,437,812	1,516,712	1,550,084	1,838,207	288,124	18.59%
Total Expenses:	1,595,071	1,100,324	1,667,755	3,606,102	2,566,284	4,439,875	1,873,592	73.01%
Net Income:	(427,491)	87,000	153,069	(1,538,042)	(1,036,800)	(2,231,195)	(1,194,396)	115.20%
Transfer from General Fund	6,461,768	386,262	**-**	**911,613**	**393,474**	**2,231,195**		
Fund Balance	**$ 16,995**	**$ 490,257**	**$ 643,326**	**$ 16,897**	**$ -**	**$ -**	**$ -**	**0.00%**

Parks and Stormwater Fund Budget
2023-2024 Fiscal Year

Revenues	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
Parks & Stormwater Tax	$ 1,104,182	$ 951,744	$ 1,014,279	$ 1,332,591	$ 1,194,000	$ 1,354,680	$ 1,355,000	$ 320	0.02%
Grant Revenue	-	55,235	39,673	5,809	315,354	-	2,540,230	2,540,230	100.00%
Miscellaneous Revenue (Geyer TIP)	640,000	43,457	155,267	168,828	176,520	368,738	893,487	524,749	142.31%
Sewer Lateral Program	36,515	37,727	36,646	36,341	37,000	36,702	37,000	298	0.81%
Total Revenues	**$ 1,780,697**	**$ 1,088,163**	**$ 1,245,865**	**$ 1,543,569**	**$ 1,722,874**	**$ 1,760,120**	**$ 4,825,717**	$3,065,597	174.17%

Expenses	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
Salaries	112,848	120,803	120,346	123,434	116,066	118,434	121,675	3,241	2.74%
Longevity	920	927	924	922	780	780	780	-	0.00%
Overtime	1,281	567	136	243	500	421	500	79	18.76%
Payroll Taxes	7,949	8,499	8,421	8,689	7,088	7,226	7,426	202	2.79%
Health Insurance	14,200	14,485	14,873	14,712	16,362	14,013	14,566	553	3.95%
Dental Insurance	1,321	1,532	1,445	1,527	1,558	1,320	1,214	(106)	-8.03%
HRA Expense	-	500	-	-	625	250	500	250	100.00%
Pension	5,886	5,468	5,592	6,330	7,745	5,264	4,180	(1,082)	-20.56%
Worker's Comp	269	376	334	389	433	442	486	44	10.00%
Personnel Totals	**$ 144,674**	**$ 153,157**	**$ 152,071**	**$ 156,246**	**$ 151,157**	**$ 148,150**	**$ 151,328**	$ 3,179	2.15%
Sewer Lateral Program	33,552	26,839	32,695	27,270	37,000	35,000	37,000	1,999	5.71%
Computer Maintenance	-	1,180	113	-	700	700	4,000	3,300	100.00%
Memberships and Subscriptions	225	472	275	230	400	400	500	100	25.00%
Fuel	1,590	1,347	1,298	1,977	3,000	3,000	3,000	(1)	-0.03%
Vehicle Maintenance	1,602	1,416	1,028	601	700	1,000	1,500	500	50.00%
Meetings & Seminars	424	200	-	-	1,000	1,000	2,500	1,499	149.90%
Miscellaneous	299	14,359	45,022	69,477	90,000	99,000	100,000	999	1.01%
Printing & Advertising	54	34	199	276	500	-	500	500	100.00%
Office Supplies	1,118	812	1,062	645	1,500	1,000	1,500	500	50.00%
Uniforms	140	228	406	-	500	500	500	-	0.00%
Vehicle Acquisition	-	28,910	-	-	-	-	-	-	100.00%
Municipal Grant Program	11,162	15,885	33,551	30,917	75,000	75,000	75,000	-	0.00%
Project Construction	844,336	466,329	797,012	756,382	-	99,909	4,584,000	4,484,091	4488.18%
Project Engineering	276,012	355,283	421,373	370,187	452,500	300,000	939,400	639,400	213.13%
Geyer TIP Program	-	77,079	36,033	26,779	457,011	75,000	881,860	806,860	1075.81%
Storm Water Phase II Compliance	8,979	4,975	5,783	4,855	19,000	1,000	5,000	4,000	400.00%
Non-Personnel W/O Sewer Lateral	**$ 1,145,941**	**$ 968,509**	**$ 1,343,155**	**$ 1,262,326**	**$ 1,101,811**	**$ 657,509**	**$ 6,599,260**	5,941,748	903.68%
Non-Personnel With Sewer Lateral	**1,179,493**	**995,348**	**1,375,850**	**1,289,596**	**1,138,811**	**692,509**	**6,636,260**	5,943,747	858.29%
Total Expenses W/O Sewer Lateral	**1,290,615**	**1,121,666**	**1,495,226**	**1,418,572**	**1,252,968**	**805,659**	**6,750,588**	5,944,929	737.90%
Total Expenses With Sewer Lateral	**1,324,167**	**1,148,505**	**1,527,921**	**1,445,842**	**1,289,968**	**840,659**	**6,787,588**	5,946,929	707.41%

Net Income W/O Sewer Lateral	**453,567**	**(71,230)**	**(286,007)**	**88,656**	**432,906**	**917,759**	**(1,961,871)**	(2,879,630)	-313.77%
Net Income With Sewer Lateral	**456,530**	**(60,342)**	**(282,056)**	**97,727**	**432,906**	**919,461**	**(1,961,871)**	(2,881,332)	-313.37%
Fund Balance With Sewer Lat:	**$ 1,959,694**	**$ 1,899,352**	**$ 1,617,296**	**$ 1,715,023**	**$ 2,147,929**	**$ 2,634,484**	**$ 672,613**	(1,961,871)	-74.47%
Sewer Lateral Fund Balance:	**$ 53,094**	**$ 63,982**	**$ 67,933**	**$ 77,004**	**$ 77,004**	**$ 78,706**	**$ 78,706**		

Estimate for FY 2023-2024 Budget

Project	Associated Engineering	Easements	Eng Final	Eng Constr	Constr	Grants & 319 Grant	MSD Funding	319 Grant	
Timber Trail (319 Monitoring)	-	9,400	-	-	-	-			
Countryside Storm	65,000	-	380,000	40,000	4,470,000	2,540,230	367,554	200,000	
North & West Geyer Storm	117,000	61,000	98,000	-	-	-			
Conway Road Storm	-	-	-	3,000	46,000	-			
Gold Dust Stabilization	95,000	-	-	25,000	-	-			
Princess Channel	20,000	-	-	-	-	-			
Miscellaneous	25,000	-	-	-	-	-			
Stormwater Master Plan	-	49,000	-	-	-	-			
11 & 15 Devondale	20,000	-	-	-	-	-			
Geyer Rd / East West Gate Way TIP	59,900	86,960	-	-	735,000	325,933			
Totals	**401,900**	**206,360**	**478,000**	**68,000**	**5,251,000**	**2,866,163**	**367,554**	**200,000**	
								2,971,543	**Total Projects Exp to City**

CITY OF FRONTENAC PERSONNEL EXPENSE BUDGET 2023-2024

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
Adm. Salary	367,586	366,416	376,819	431,349	406,497	308,510	(97,987)	-24.11%
Longevity	1,814	1,807	1,805	1,660	1,426	140	(1,286)	-90.18%
Time-In-Rank	1,879	1,871	1,932	2,234	1,805	-	(1,805)	-100.00%
Education	1,209	1,205	1,205	1,200	1,016	-	(1,016)	-100.00%
Overtime	567	135	409	500	200	750	550	275.00%
Payroll Taxes	26,928	26,673	27,486	31,504	29,629	13,410	(16,219)	-54.74%
Health Insurance (6.0% increase)	29,442	30,203	30,448	33,259	30,972	25,676	(5,296)	-17.10%
Dental Insurance (No increase)	2,579	2,435	2,573	2,625	2,387	1,748	(639)	-26.77%
HRA Expense	146	921	19,998	1,375	700	1,500	800	114.29%
Disability Insurance	21,597	19,762	1,199	20,000	19,097	20,150	1,053	5.51%
Pension 3.4 (1.0% decrease)	26,643	26,438	31,627	19,225	27,122	6,486	(20,637)	-76.09%
Employee Assistance Program	1,716	2,145	1,287	1,716	1,749	1,749	-	0.00%
Workers' Comp. Ins	723	735	886	1,020	1,029	832	(197)	-19.15%
Admin Total	482,829	480,746	497,674	547,667	523,629	380,950	(142,679)	-27.25%
FTE's	**3.50**	**3.50**	**3.25**	**3.25**	**3.25**	**2.25**	**2.25**	**2.25**

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
Boards & Commissions Salary	-	-	-	-	-	113,641	113,641	100.00%
Longevity	-	-	-	-	-	1,520	1,520	100.00%
Time-In-Rank	-	-	-	-	-	2,273	2,273	100.00%
Education	-	-	-	-	-	1,200	1,200	100.00%
Payroll Taxes	-	-	-	-	-	8,898	8,898	100.00%
Health Insurance (6.0% increase)	-	-	-	-	-	6,801	6,801	100.00%
Dental Insurance (No increase)	-	-	-	-	-	533	533	100.00%
HRA Expense	-	-	-	-	-	500	500	100.00%
Pension 3.4 (1.0% decrease)	-	-	-	-	-	4,034	4,034	100.00%
Workers' Comp. Ins	-	-	-	-	-	300	300	100.00%
Liability Ins & Bonding	9,486	9,849	10,629	11,673	11,673	12,525	852	7.30%
Boards & Comm Total	9,486	9,849	10,629	11,673	11,673	152,225	140,552	100.00%
FTE's	**-**	**-**	**-**	**-**	**-**	**1.00**	**1.00**	**1.00**

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
Court Salary	64,425	64,706	66,987	72,229	72,315	77,182	4,867	6.73%
Overtime	-	-	-	-	421			
Payroll Taxes	4,545	4,540	4,873	5,107	5,113	5,457	344	6.73%
Health Insurance (6.0% increase)	9,278	9,524	6,451	6,417	6,443	6,801	358	5.56%
Dental Insurance (No increase)	1,021	964	606	533	533	533	-	0.00%
HRA Expense	-	-	-	250	150	500	350	100.00%
Pension 3.4 (1.0% decrease)	3,744	3,742	4,389	3,178	4,773	2,624	(2,149)	-45.02%
Workers' Comp. Ins	127	119	143	153	155	171	16	10.00%
Court Total	83,140	83,595	83,449	87,867	89,902	93,267	3,786	4.21%
FTE's	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
FD Salary	1,584,074	1,607,484	1,671,459	1,840,249	1,669,060	1,944,880	275,820	16.53%
Retirement-Leave Payout	-	-	111,381	55,666	-	50,000	50,000	100.00%
Holiday Pay	54,151	54,079	55,264	62,800	62,666	66,681	4,015	6.41%
Longevity Pay	11,101	10,622	8,562	6,640	6,642	6,640	(2)	-0.03%
Time-in-Rank	5,339	5,325	4,876	4,291	4,264	4,435	171	4.01%
Education	2,957	2,612	2,417	2,400	2,401	2,400	(1)	-0.04%
Overtime - Includes Fed Days	66,233	115,522	128,353	110,000	140,000	215,000	75,000	53.57%
Payroll Taxes	127,100	132,137	145,112	153,655	139,115	169,005	29,889	21.49%
Health Insurance (6.0% increase)	166,840	181,799	200,381	228,853	229,607	256,866	27,259	11.87%
Dental Insurance (No increase)	15,137	14,840	16,533	17,715	18,083	18,249	166	0.92%
HRA Expense	3,063	2,364	3,502	3,500	1,000	5,000	4,000	400.00%
Pension 0.8 (No change)	12,741	14,258	14,440	16,211	15,080	17,920	2,840	18.83%
Workers' Comp. Ins	131,552	126,383	153,259	160,751	159,271	175,198	15,927	10.00%
Fire Dept Total	2,180,288	2,267,425	2,515,539	2,662,731	2,447,190	2,932,274	485,084	19.82%
FTE's	**20.00**	**20.00**	**20.00**	**20.00**	**20.00**	**20.00**	**20.00**	**20.00**

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
PD Salary	1,700,809	1,693,367	1,874,142	2,109,009	2,072,622	2,191,788	119,166	5.75%
Holiday Pay	54,954	55,688	61,700	67,372	70,237	70,457	220	0.31%
Longevity	13,836	13,374	13,329	13,360	13,361	13,360	(1)	-0.01%
Time-in-Rank	3,001	2,993	3,103	3,321	3,372	3,497	125	3.71%
Education	16,895	16,054	15,714	15,602	15,602	15,602	-	0.00%
Overtime	16,673	25,426	19,189	18,000	25,529	24,000	(1,529)	-5.99%
Payroll Taxes	130,746	130,018	144,618	161,433	159,552	168,106	8,554	5.36%
Health Insurance (6.0% increase)	197,478	200,274	210,205	228,853	235,017	251,199	16,182	6.89%
Dental Insurance (No increase)	18,455	16,833	19,365	18,782	20,897	19,793	(1,104)	-5.28%
HRA Expense	5,558	2,435	1,517	3,000	2,000	5,000	3,000	150.00%
Pension 10.0 (0.6% increase)	172,107	161,883	175,072	209,306	206,868	231,870	25,002	12.09%
Workers' Comp. Ins	71,791	71,837	95,299	103,121	105,888	116,477	10,589	10.00%
Police Dept Total	2,402,303	2,390,182	2,633,253	2,951,159	2,930,945	3,111,149	180,204	6.15%
FTE's	**21.00**	**21.00**	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**

CITY OF FRONTENAC PERSONNEL EXPENSE BUDGET 2023-2024

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
PW Salary	$ 179,656	$ 178,848	$ 184,507	$ 192,219	$ 208,592	$ 223,605	$ 15,013	7.20%
Longevity	4,031	4,015	4,015	4,000	4,000	4,000	-	0.00%
Time-in-Rank	1,155	1,150	1,188	1,240	1,340	1,436	96	7.16%
Overtime	6,062	5,833	4,880	5,500	3,907	6,500	2,593	66.37%
Payroll Taxes	13,546	13,454	13,816	12,604	13,528	14,627	1,099	8.13%
Health Insurance (6.0% increase)	33,135	34,050	33,913	37,429	37,565	39,675	2,110	5.62%
Dental Insurance (No increase)	3,064	2,891	3,055	3,116	3,118	3,116	(2)	-0.06%
HRA Expense	1,502	-	1,000	1,000	750	2,000	1,250	166.67%
Pension 3.4 (1.0% decrease)	11,109	10,965	12,754	13,395	9,585	8,008	(1,577)	-16.45%
Workers' Comp. Ins	15,711	14,744	17,087	17,133	17,009	18,710	1,701	10.00%
Public Works Total	268,971	265,950	276,215	287,636	299,394	321,677	22,284	7.44%
FTE's	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**
Parks & Strm	120,803	120,346	123,434	116,066	118,434	121,675	3,241	2.74%
Longevity	927	924	922	780	780	780	-	0.00%
Overtime	567	136	243	500	421	500	79	18.76%
Payroll Taxes	8,499	8,421	8,689	7,088	7,226	7,426	201	2.78%
Health Insurance (6.0% increase)	14,485	14,873	14,712	16,362	14,013	14,566	553	3.95%
Dental Insurance (No increase)	1,532	1,445	1,527	1,558	1,320	1,214	(106)	-8.03%
HRA Expense	500	-	-	625	250	500	250	100.00%
Pension 3.4 (1.0% decrease)	5,468	5,592	6,330	7,745	5,264	4,180	(1,083)	-20.58%
Workers' Comp. Ins	376	334	389	433	442	486	44	10.00%
Parks & Strmwtr Total	153,157	152,071	156,246	151,157	148,150	151,328	3,178	2.15%
FTE's	**1.50**	**1.50**	**1.25**	**1.25**	**1.25**	**1.25**	**1.25**	**1.25**
Bldg. Salary	175,705	165,477	169,805	214,201	214,013	225,492	11,479	5.36%
Retirement-Leave Payout	-	14,431	-	-	-	-	-	0.00%
Longevity	645	564	486	760	760	760	-	0.00%
Education	1,608	1,011	398	396	396	396	-	0.00%
Overtime	231	-	697	1,000	2,097	1,000	(1,097)	-52.31%
Payroll Taxes	12,699	12,183	12,425	13,414	13,470	14,114	644	4.78%
Health Insurance (6.0% increase)	23,889	26,640	18,853	21,602	26,139	37,748	11,609	44.41%
Dental Insurance (No increase)	2,043	2,097	1,454	1,572	2,090	2,597	507	24.26%
HRA Expense	1,250	997	-	875	500	1,000	500	100.00%
Pension 3.4 (1.0% decrease)	10,369	9,626	9,816	9,520	9,560	7,740	(1,820)	-19.03%
Workers' Comp. Ins	8,521	9,037	7,557	8,824	10,056	11,062	1,006	10.00%
Building Total	236,960	242,063	221,491	272,164	279,081	301,909	22,828	8.18%
FTE's	**2.00**	**2.00**	**2.50**	**2.50**	**2.50**	**2.50**	**2.50**	**2.50**

City-Wide Personnel Budget	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Budget	22-23 Estimate	23-24 Budget	$ Diff 23-24 to 22-23 Est	% Diff 23-24 to 22-23 Est
Salary	**$ 4,193,058**	**$ 4,196,644**	**$ 4,467,153**	**$ 4,975,322**	**$ 4,761,533**	**$ 5,206,773**	**$ 445,240**	9.35%
Retirement-Leave Payout	-	14,431	111,381	55,666	-	50,000	50,000	100.00%
Holiday Pay	109,105	109,767	116,964	130,172	132,903	137,138	4,235	3.19%
Longevity Pay	32,354	31,306	29,119	27,200	26,969	27,200	231	0.86%
Time-in-Rank	11,374	11,339	11,099	11,086	10,781	11,641	860	7.98%
Education	22,669	20,882	19,734	19,598	19,415	19,598	183	0.94%
Overtime	90,333	147,052	153,771	135,500	172,575	247,750	75,596	43.80%
Payroll Taxes	324,063	327,426	357,019	384,805	367,634	401,043	33,409	9.09%
Health Insurance (6.0% increase)	474,547	497,363	514,963	572,775	579,756	639,332	59,576	10.28%
Dental Insurance (No increase)	43,831	41,505	45,113	45,901	48,428	47,783	(645)	-1.33%
HRA Expense	12,019	6,717	26,017	10,625	5,350	16,000	10,650	199.07%
Life and Disability Insurance	21,597	19,762	1,199	20,000	19,097	20,150	1,053	5.51%
Pension (See note below)	242,181	232,504	254,428	278,580	278,252	282,863	4,611	1.66%
Employee Assistance Program	1,716	2,145	1,287	1,716	1,749	1,749	-	0.00%
Workers' Comp. Ins	228,801	223,189	274,620	291,435	293,850	323,235	29,385	10.00%
Liability Ins & Bonding (est 10% increase)	9,486	9,849	10,629	11,673	11,673	12,525	852	7.30%
TOTAL PERSONNEL	**$ 5,817,134**	**$ 5,891,881**	**$ 6,394,496**	**$ 6,972,054**	**$ 6,729,965**	**$ 7,444,780**	**$ 715,237**	**10.63%**
	5,817,134	**5,891,881**	**6,394,496**	**6,972,054**	**6,729,965**	**7,444,780**	**715,237**	**10.63%**
FTE's	**52.00**	**52.00**	**53.00**	**53.00**	**53.00**	**53.00**	**53.00**	

Health increases by 6.0% - - - - - -

Dental increases by 0.0%

Pension, no change for FD, increase 0.6% for PD, decreases 1.0% for all others

Workers Comp increases by 10%

Admin Clerk salary reallocated in 22-23 - Was 50% Admin/50% Stormwater - Now 25% Admin/25% SW/50% Building

City Clerk salary and other expenses reallocated to Boards & Comissions in 23-24

CAPITAL PURCHASES and INFRASTRUCTURE 2023-2024

Admin

Office Equipment	250
Weight Room Equipment	2,500
Website Updates	10,000
	$ 12,750

Boards & Commissions

Laptop	1,500
	$ 1,500

Fire

Computer Equipment	3,000
Tools	7,500
Pickup Truck - Grant for $19,283	45,000
Vehicle Changeover	5,500
Fire Hose	4,000
Heart Monitor - Grant for $16,589	33,178
Turn-Out Gear	21,300
	$ 119,478

City Hall Building

City-Wide Phone System	75,000
Audio-Visual System - Council Chambers	50,000
	$ 125,000

Building

Permit Tracking Software	30,000
	$ 30,000

Total Capital Additions	**$ 2,601,668**
Total Stormwater Additions	**$ 6,405,260**

Police		Grant Rev
Armory	8,000	
Patrol Vehicles (4 - 2023 Tahoes)	132,000	
Vehicle Changeover	35,000	
Command Vehicle	35,000	
Computer Replacements	2,900	
Radar Units	6,600	
License Plate Readers	16,000	
Firearms & Holsters	19,000	
Digital Camera - Detective Bureau	2,500	
	$ 257,000	**$ -**

Public Works		Grant Rev
F-550 Dump Truck with Snow Plow	95,000	
Clayton Road STP-S Application	9,000	
Spoede Bridge	70,000	
Geyer Road - Phase 1	1,426,100	545,936
Geyer Road - Phase 2	407,840	127,872
Geyer Road - Phase 3	48,000	-
	$ 2,055,940	**$ 673,808**

Stormwater		Grant Rev
Timber Trail Monitoring	9,400	
Countryside Storm	4,955,000	3,107,784
North & West Geyer Storm	276,000	
Conway Road Storm	49,000	
Gold Dust Stabilization	120,000	
Princess Channel	20,000	
11 & 15 Devondale Storm	20,000	
Stormwater Master Plan	49,000	
Miscellaneous	25,000	
Geyer Road - Phase 1	767,900	293,965
Geyer Road - Phase 2	101,960	31,968
Geyer Road - Phase 3	12,000	
	$ 6,405,260	**$ 3,433,717**