AGENDA

City of Frontenac Ways and Means Committee
Tuesday, April 10th, 2018
7:00 p.m.
City Hall Council Chambers

A. **CALL TO ORDER**

B. **ROLL CALL**

C. **APPROVAL OF AGENDA**

D. **VOTE TO APPROVE MINUTES**
- *March, 2018*

E. **PUBLIC FORUM (PRESENTATION OF REMARKS AND/OR PETITIONS)**
Individuals who have concerns or remarks may address the committee at this time.

F. **COMMENTS BY COMMITTEE MEMBERS**

G. **CHAIRMAN COMMENTS**

H. **GEYER ROAD PRESENTATION**

I. **REVIEW OF FINANCIAL REPORTS**
- *March, 2018*

J. **OLD BUSINESS**
- *Sales Tax Trends*

K. **NEW BUSINESS**
- *Prop A Loss – Next Steps*
- *Budget Meetings*
- *McBride Update*
- *Redevelopment Updates*

L. **SCHEDULED DATE FOR NEXT MEETING**
May 8th 7:00 p.m.

M. **ADJOURNMENT**

CITY OF FRONTENAC

MINUTES OF THE
CITY OF FRONTENAC
WAYS AND MEANS COMMITTEE
FRONTENAC CITY HALL
TUESDAY, MARCH 13, 2018

A. CALL TO ORDER

The March 13, 2018 meeting of the Ways and Means Committee of the City of Frontenac was called to order at 7:05 P.M.

B. ROLL CALL

The following Committee members were present:

- ✓ Chairman Warren Winer
- ✓ Alderman Warner
- ✓ Mark Kiehl
- ✓ John O'Connell
- ✓ Jane Rubin
- ✓ Tim Sant

Ms. Cooper noted there was a quorum.

Also in attendance were Mayor Margot Martin, Finance Officer Lea Ann Bennett, Director of Public Works Jeff Wappelhorst, Alderman Tom O'Brien, Alderman David Bray and Alderman Dan Kemper.

C. APPROVAL OF AGENDA:

Mr. Kiehl requested to add discussion on the Utility Tax Lawsuit and Budget Schedule.

Chairman Winer requested approval of the March 13, 2018 Agenda, as amended.

MOTION: Mr. O'Connell motioned and Mr. Kiehl seconded approval of the agenda as amended. All voting members present voted in the affirmative. **MOTION PASSED.**

D. APPROVAL OF MINUTES:

Chairman Winer requested approval of the February 13, 2018 meeting minutes.

MOTION: Mr. Kiehl motioned and Alderman Warner seconded approval of the minutes of the February 13, 2018 meeting. All voting members present voted in the affirmative. **MOTION PASSED.**

E. PUBLIC FORUM (PRESENTATION OF REMARKS AND/OR PETITIONS):

Mayor Martin spoke on the current city situation with the hot water heaters expense. She stated that there had been a problem for the last two weeks. $15,000 is the estimated cost per water heater and this does not include the expenses already obtained with finding out the problems. We have a calcium problem that is harming our system. We are looking into all the issues of water softeners also. Mayor Martin stated that they are testing the water right now and as we find out the solutions they will be presented.

F. COMMENTS BY COMMITTEE MEMBERS:

No comments were made at this time.

G. CHAIRMAN'S COMMENTS:

No comments were made at this time.

H. REVIEW OF FINANCIAL REPORTS:

February, 2018:

Ms. Bennett stated everything looks really well and within budget. The main items are building permits and court fines. Those will continue to improve for the coming year. Ms. Bennett stated that monthly revenues are 3% up compared to budget and 9.5% up or $77,000 compared to the same month last year. Most of this is due to building permits and court fines. Net income is looking well. Administrative salaries are down due to no current City Administrator. Also, there were no pension expenses for February, due to the payday being paid the last day of the month. We are looking for that to double next month.

February shows sales tax up 21.16%. Ms. Bennett did a retailer analysis on this and can attribute $139,000 to the anchor stores reporting extra months this year that weren't submitted last year. One was up 10% and one was up 17%.

Ms. Bennett said she received a file, from the State, of monthly sales tax by retailer from 2013. We are looking into possibly joining some other cities; combining and developing a sales tax database, depending on the cost of this being setup and spread the cost within the other cities. Ms. Bennett is still waiting on the DOR to give the numbers on retailers that are not reporting correctly.

Mr. Kiehl asked about the leasing line was it timing or change. Ms. Bennett stated that we did lose two cell tower lessees, which is permanent.

Mrs. Rubin asked about the miscellaneous revenues being larger than last year and if there was something that was misclassified. Ms. Bennett stated that we received a large SLAIT payment from prior years and $35,000, which was an expense reimbursement from Desco. Mrs. Rubin also asked about the PILOT payments. Ms. Bennett stated that we were caught up.

Mr. O'Connell asked about the Fire Department salary line and, depending on Union negotiations and the contract, will the raise be retroactive? Ms. Bennett stated yes the raises will be retroactive. Mrs. Rubin asked about the budget for legal fees. Ms. Bennett stated that we did amend the budget for legal fees which are now $70,000, but were $170,000.

I. GEYER ROAD PRESENTATION:

Mr. Scott Smith, Lochmueller Group Project Manager, introduced himself to the Committee and presented the Geyer Road Project. He showed the breakdowns of the cost through the fiscal year budgets and for the future years down the road.

Mr. Kiehl asked what the TIP/STP stood for. Mr. Smith explained that the TIP was Traffic Improvement Program which is an annual program administered through East-West Gateway Council of Governments and STP was Surface Transportation Program, which is one of the categories of the entire program applying to roadways.

Mr. Kiehl asked about if there was any possibility of grant funds. Mr. Smith said that the packet shows the total cost to City, and applications are due by June 14th of this year. Mr. Smith explained the funding from federal government and how it is disbursed.

Alderman Warner asked how much comes from Parks and Stormwater portion of the funding. Mr. Wappelhorst stated that looking at the drainage line shows us at $365,000 from Stormwater.

Mr. Smith did state that one phase could be designed and constructed and then sit if the next phase isn't approved for funding, so there are stopping points included into these phases. Committing to one phase is for three years, but the intention is to continue to apply year after year to keep going through all phases.

Alderman Bray asked if it would be feasible to have an engineer on staff during this. Mr. Smith stated that the majority all use consultants because they are more used to the processes.

Mrs. Rubin asked if we have a ranking process of which streets need improvements. Mr. Wappelhorst stated that there was a road study done prior to the I-64 change over. We have inspected each road and drainage problems. Based on the study, Geyer was the first road that was completed and it is time again.

Mrs. Rubin suggested that the Sisters of Mercy be requested to add to the funding of the project. Would they make a contribution to the City for these changes to the road and contribute to extending their sidewalks.

J. NEW BUSINESS:

Property Tax Public Meetings

Chairman Winer stated that the last meeting is Monday, March 19th at 7:00 pm. Chairman Winer added that this information has been given in our weekly email from the City to residents. He did suggest getting out to the subdivision trustees to speak with their neighbors about getting to the meeting and ask questions as necessary.

Property Tax Ballot Issue

Alderman Warner asked if Mr. O'Keefe had drafted the language to be used on the ballot issue yet. Mayor Martin stated that she has yet to see any wording from him.

LECC Update

Nothing to update at this time

K. SCHEDULE DATES FOR NEXT MEETINGS:

Tuesday, April 10, 2018 at 7:00 P.M.

L. ADJOURNMENT

Chairman Winer asked for a motion to adjourn the meeting.

MOTION: Mr. O'Connell motioned and Mr. Kiehl seconded the meeting be adjourned. All commission members presented voted "Aye". **MOTION PASSED**. The meeting adjourned at 8:10 p.m.

Scenario 1: 80% Federal Share / 20% City Share

- Year 1: City's FY (July 1, 2018 – June 30, 2019) Expenditures:

	Public Works Budget	Stormwater Fund		
TIP Application Production (Phase II):	$4,875	$2,625		
TIP Application Fee (Phase II):	$5,400	$2,900		
Design (Phase I):	$17,303 – 20% ($86,515 Total)	$9,317 – 20% ($46,585 Total)		
	$27,578	**$14,842**	**Total:**	**$42,420**

NOTE: The TIP application production cost is not eligible for reimbursement. Only if the project is not awarded then the application fee will be returned to the City from the East-West Gateway Council of Governments. In addition, approximately 35% of stormwater drainage related improvements are attributed to the overall construction, design and right-of-way costs. TIP Application fees for Phase I are earmarked in FY 17-18.

- Year 2: City's FY (July 1, 2019 – June 30, 2020) Expenditures:

	Public Works Budget	Stormwater Fund		
Right-of-way Acquisition (Phase I):	$17,420 – 20% ($87,100 Total)	$9,380 – 20% ($46,900 Total)		
TIP Application Production (Phase III):	$4,875	$2,625		
TIP Application Fee (Phase III):	$4,573	$2,462		
Design (Phase II):	$18,083 – 20% ($90,415 Total)	$9,737 – 20% ($48,685 Total)		
	$44,951	**$24,204**	**Total:**	**$69,155**

- Year 3: City's FY (July 1, 2020 – June 30, 2021) Expenditures:

	Public Works Budget	Stormwater Fund		
Construction (Phase I):	$158,605 – 20% ($793,026 Total)	$85,403 – 20% ($427,014 Total)		
Right-of-way Acquisition (Phase II):	$31,720 – 20% ($158,600 Total)	$17,080 – 20% ($85,400 Total)		
Design (Phase III):	$17,095 – 20% ($85,475 Total)	$9,737 – 20% ($46,025 Total)		
	$207,420	**$112,220**	**Total:**	**$319,640**

- Year 4: City's FY (July 1, 2021 – June 30, 2022) Expenditures:

	Public Works Budget	Stormwater Fund		
Construction (Phase II):	$165,650 – 20% ($828,250 Total)	$84,377 – 20% ($445,980 Total)		
Right-of-way Acquisition (Phase III):	$9,100 – 20% ($45,500 Total)	$4,900 – 20% ($24,500 Total)		
	$174,750	**$89,277**	**Total:**	**$264,027**

- Year 5: City's FY (July 1, 2022 – June 30, 2023) Expenditures:

	Public Works Budget	Stormwater Fund		
Construction (Phase III):	$156,700 – 20% ($783,503 Total)	$84,377 – 20% ($421,887 Total)		
	$156,700	**$84,377**	**Total:**	**$241,077**

Scenario 2: 75% Federal Share / 25% City Share

- Year 1: City's FY (July 1, 2018 – June 30, 2019) Expenditures:

	Public Works Budget	Stormwater Fund		
TIP Application Production (Phase II):	$4,875	$2,625		
TIP Application Fee (Phase II):	$5,400	$2,900		
Design (Phase I):	$21,630 – 25% ($86,515 Total)	$11,646 – 25% ($46,585 Total)		
	$31,905	**$17,171**	**Total:**	**$49,076**

NOTE: The TIP application production cost is not eligible for reimbursement. Only if the project is not awarded then the application fee will be returned to the City from the East-West Gateway Council of Governments. In addition, approximately 35% of stormwater drainage related improvements are attributed to the overall construction, design and right-of-way costs. TIP Application fees for Phase I are earmarked in FY 17-18.

- Year 2: City's FY (July 1, 2019 – June 30, 2020) Expenditures:

	Public Works Budget	Stormwater Fund		
Right-of-way Acquisition (Phase I):	$21,775 – 25% ($87,100 Total)	$11,725 – 25% ($46,900 Total)		
TIP Application Production (Phase III):	$4,875	$2,625		
TIP Application Fee (Phase III):	$4,573	$2,462		
Design (Phase II):	$22,604 – 25% ($90,415 Total)	$12,171 – 25% ($48,685 Total)		
	$53,827	**$28,983**	**Total:**	**$82,810**

- Year 3: City's FY (July 1, 2020 – June 30, 2021) Expenditures:

	Public Works Budget	Stormwater Fund		
Construction (Phase I):	$198,257 – 25% ($793,026 Total)	$106,754 – 25% ($427,014 Total)		
Right-of-way Acquisition (Phase II):	$39,650 – 25% ($158,600 Total)	$21,350 – 25% ($85,400 Total)		
Design (Phase III):	$21,369 – 25% ($85,475 Total)	$11,506 – 25% ($46,025 Total)		
	$259,276	**$139,610**	**Total:**	**$398,886**

- Year 4: City's FY (July 1, 2021 – June 30, 2022) Expenditures:

	Public Works Budget	Stormwater Fund		
Construction (Phase II):	$207,063 – 25% ($828,250 Total)	$111,495 – 25% ($445,980 Total)		
Right-of-way Acquisition (Phase III):	$11,375 – 25% ($45,500 Total)	$6,125 – 25% ($24,500 Total)		
	$218,438	**$117,620**	**Total:**	**$336,058**

- Year 5: City's FY (July 1, 2022 – June 30, 2023) Expenditures:

	Public Works Budget	Stormwater Fund		
Construction (Phase III):	$195,875 – 25% ($783,503 Total)	$105,472 – 25% ($421,887 Total)		
	$195,875	**$105,472**	**Total:**	**$301,347**

Scenario 3: 70% Federal Share / 30% City Share

- Year 1: City's FY (July 1, 2018 – June 30, 2019) Expenditures:

	Public Works Budget	Stormwater Fund		
TIP Application Production (Phase II):	$4,875	$2,625		
TIP Application Fee (Phase II):	$5,400	$2,900		
Design (Phase I):	$25,955 – 30% ($86,515 Total)	$13,976 – 30% ($46,585 Total)		
	$36,230	**$19,501**	**Total:**	**$55,731**

NOTE: The TIP application production cost is not eligible for reimbursement. Only if the project is not awarded then the application fee will be returned to the City from the East-West Gateway Council of Governments. In addition, approximately 35% of stormwater drainage related improvements are attributed to the overall construction, design and right-of-way costs. TIP Application fees for Phase I are earmarked in FY 17-18.

- Year 2: City's FY (July 1, 2019 – June 30, 2020) Expenditures:

	Public Works Budget	Stormwater Fund		
Right-of-way Acquisition (Phase I):	$26,130 – 30% ($87,100 Total)	$14,070 – 30% ($46,900 Total)		
TIP Application Production (Phase III):	$4,875	$2,625		
TIP Application Fee (Phase III):	$4,573	$2,462		
Design (Phase II):	$27,125 – 30% ($90,415 Total)	$14,606 – 30% ($48,685 Total)		
	$62,703	**$33,763**	**Total:**	**$96,466**

- Year 3: City's FY (July 1, 2020 – June 30, 2021) Expenditures:

	Public Works Budget	Stormwater Fund		
Construction (Phase I):	$237,908 – 30% ($793,026 Total)	$128,104 – 30% ($427,014 Total)		
Right-of-way Acquisition (Phase II):	$47,580 – 30% ($158,600 Total)	$25,620 – 30% ($85,400 Total)		
Design (Phase III):	$25,643 – 30% ($85,475 Total)	$13,808 – 30% ($46,025 Total)		
	$311,131	**$167,532**	**Total:**	**$478,663**

- Year 4: City's FY (July 1, 2021 – June 30, 2022) Expenditures:

	Public Works Budget	Stormwater Fund		
Construction (Phase II):	$248,475 – 30% ($828,250 Total)	$133,794 – 30% ($445,980 Total)		
Right-of-way Acquisition (Phase III):	$13,650 – 30% ($45,500 Total)	$7,350 – 30% ($24,500 Total)		
	$262,125	**$141,144**	**Total:**	**$403,269**

- Year 5: City's FY (July 1, 2022 – June 30, 2023) Expenditures:

	Public Works Budget	Stormwater Fund		
Construction (Phase III):	$235,051 – 30% ($783,503 Total)	$126,566 – 30% ($421,887 Total)		
	$235,051	**$126,566**	**Total:**	**$361,617**

Total expenditures (Federal Match & City Match) if all three phases are approved consecutively.

- Year 1: City's fiscal year (July 1, 2018 – June 30, 2019): $133,100.00
- Year 2: City's fiscal year (July 1, 2019 – June 30, 2020): $273,000.00
- Year 3: City's fiscal year (July 1, 2020 – June 30, 2021): $1,595,540.00
- Year 4: City's fiscal year (July 1, 2021 – June 30, 2022): $1,344,230.00
- Year 5: City's fiscal year (July 1, 2022 – June 30, 2023): $1,205,390.00

CITY OF FRONTENAC

FINANCIAL REPORT

Mar 2018

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

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CAPITAL IMPROVEMENT FUND AND GENERAL FUND

Consolidated Summary Mar 2018	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	7,214,117	573,068	662,449	89,381	15.6%	432,658	229,791	53.1%	5,834,036	6,127,426	293,390	5.0%	5,650,066	477,360	8.4%
TOTAL EXPENSES	8,251,169	524,388	509,699	(14,689)	-2.8%	795,404	(285,705)	-35.9%	6,350,864	6,192,054	(158,810)	-2.5%	6,141,404	50,650	0.8%
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(1,037,052)	48,680	152,750	104,070	213.8%	(362,746)	515,496	142.1%	(516,828)	(64,628)	452,200	87.5%	(491,338)	426,710	86.8%
OTHER FINANCING SOURCES	-	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
OTHER FINANCING USES	-	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
SALE OF SURPLUS ASSETS	28,000	-	-	-	0.0%	-	-	0.0%	28,000	30,200	2,200	7.9%	5,620	24,580	437.4%
NET INCOME	(1,009,052)	48,680	152,750	104,070	213.8%	(362,746)	515,496	142.1%	(488,828)	(34,428)	454,400	93.0%	(485,718)	451,290	92.9%

REVENUES -CAP/GF SUMMARY
Monthly Revenues (reflecting sales tax from 2 mos. ago) (Page 1):
Monthly Revenues are UP 15.6 % or $89,381 compared to the monthly budget.
Monthly Revenues are UP 53.1% or $229,791 compared to the same month one year ago.
YTD Revenues are UP 5.0% or $293,390 compared to the YTD budget.
YTD Revenues are UP 8.4% or $477,360 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:

Monthly Revenue Variances:
WEP Reimbursement – See note below.
Building Permits - Up $79,000 (502%) for Mar and $200,000 (234%) YTD

CAP/GF/SUMMARY OF EXPENDITURES:
TOTAL EXPENDITURES including capital projects/purchases budgets (pg.1): DOWN $14,689 or 2.8% for the month compared to budget and UP $285,705 or 35.9% compared to the same month one year ago. Total expenditures are DOWN $158,810 or 2.5% compared to the YTD budget and UP $50,650 or 0.8% compared to prior year YTD.

NOTES:
Final payment has been made on the pumper. Since we did not take possession of the pumper until more than 60 days after year-end, the auditors require it to be moved into 17-18. The final payment made in September accounts for the variance from the prior year.

The initial payment on the pumper, which was $261,109, was made in Feb 2017.

The WEP Reimbursement that occurs every other year was not budgeted for in 17-18. The total billed out for reimbursement was $16,170, of which $15,478 has been received YTD.

There were three payrolls in January 2018, but only two in 2017. The additional payroll was for $168,000.

OPERATIONAL EXPENDITURES Excluding capital projects/purchases budgets (pg. 4):
Monthly operational expenditures are DOWN $19,218 or 3.7% compared to the monthly budget.
Monthly operational expenditures are DOWN $250,932 or 33.2% compared to the same month one year ago.
YTD operational expenditures are DOWN $166,024 or 2.8% YTD compared to the YTD budget.
Operational Expenditures are DOWN $29,969 or 0.5% compared to last year (YTD).

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

No expenses meet the variance criteria for Feb.

NET INCOME -CAP/GF Net Income (Page 1):
Monthly Net Income is UP $104,070 or 213.8% compared to the monthly budget.
Monthly Net Income is UP $515,496 or 142.1% compared to the same month one year ago.
YTD Net Income is UP $454,400 or 93.0% compared to the YTD budget.
YTD Net Income is UP $451,290 or 92.9% compared to last year (YTD).

NET INCOME -CAP/GF Net Income Excluding Capital Projects and related grants (Page 4):
Monthly Net Income is UP $107,599 or 218.5% compared to the monthly budget.
Monthly Net Income is UP $480,723 or 148.4 % compared to the same month one year ago.
YTD Net Income is UP $455,835 or 633.6% compared to the YTD budget.
YTD Net Income is UP $512,500 or 398.5% compared to last year (YTD).

PARKS AND STORMWATER FUND

Summary Mar 2018	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	1,625,107	85,695	85,378	(317)	-0.4%	57,733	27,645	47.9%	1,376,525	1,368,708	(7,817)	-0.6%	853,995	514,713	60.3%
TOTAL EXPENSES	1,759,148	116,058	115,198	(860)	-0.7%	457,722	(342,524)	-74.8%	723,325	709,067	(14,258)	-2.0%	1,758,626	(1,049,559)	-59.7%
NET INCOME	**(134,041)**	**(30,363)**	**(29,820)**	543	1.8%	**(399,989)**	370,169	92.5%	**653,200**	**659,641**	6,441	1.0%	**(904,631)**	1,564,272	172.9%

CAPITAL IMPROV. FUND AND GENERAL FUND

REVENUES Mar 2018	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	1,264,714	12,015	12,360	345	2.9%	6,832	5,528	80.9%	1,048,196	1,049,129	933	0.1%	1,105,675	(56,546)	-5.1%
One Cent Tax	1,394,292	73,423	73,434	11	0.0%	62,186	11,248	18.1%	1,188,216	1,178,843	(9,373)	-0.8%	1,125,018	53,825	4.8%
Prop P Sales Tax	131,250	19,012	19,012	-	0.0%	-	19,012	100.0%	61,478	60,969	(509)	-0.8%	-	60,969	0.0%
Quarter Cent Tax	439,983	36,479	36,479	-	0.0%	24,664	11,815	47.9%	377,505	375,860	(1,645)	-0.4%	350,560	25,300	7.2%
Use Tax	98,000	8,167	10,485	2,318	28.4%	10,878	(393)	-3.6%	73,500	82,835	9,335	12.7%	48,227	34,608	71.8%
Quarter Cent Fire Tax	513,551	42,579	42,578	(1)	0.0%	28,787	13,791	47.9%	439,137	438,700	(437)	-0.1%	409,176	29,524	7.2%
Half-Cent Sales Tax	873,027	72,383	72,383	-	0.0%	48,938	23,445	47.9%	746,525	745,790	(735)	-0.1%	695,590	50,200	7.2%
Road & Bridge Tax	248,876	2,593	2,594	1	0.0%	1,664	930	55.9%	221,077	214,052	(7,025)	-3.2%	225,353	(11,301)	-5.0%
Cigarette Tax	9,397	684	710	26	3.8%	671	39	5.8%	6,980	6,241	(739)	-10.6%	6,843	(602)	-8.8%
MO Motor Fuel Tax	97,162	7,452	7,257	(195)	-2.6%	7,172	85	1.2%	73,763	71,418	(2,345)	-3.2%	70,989	429	0.6%
MO MV Sales Tax	30,307	2,262	2,298	36	1.6%	2,282	16	0.7%	21,998	22,874	876	4.0%	22,188	686	3.1%
MO MV Fee Increase	14,546	1,089	1,149	60	5.5%	1,131	18	1.6%	10,295	11,080	785	7.6%	10,685	395	3.7%
Grant Revenue	-	-	1,000	1,000	100.0%	1,000	-	0.0%	-	3,579	3,579	0.0%	9,750	(6,171)	-63.3%
Federal Interest Subsidy	57,121	-	-	-	0.0%	-	-	0.0%	57,121	57,305	184	0.3%	57,244	61	0.1%
Utility Taxes-Electric	275,000	16,466	19,840	3,374	20.5%	14,787	5,053	34.2%	221,827	220,386	(1,441)	-0.6%	199,198	21,188	10.6%
Utility Taxes-Gas	41,000	8,791	8,791	-	0.0%	6,240	2,551	40.9%	36,560	39,320	2,760	7.5%	33,821	5,499	16.3%
Utility Taxes-Telephone	115,000	9,627	8,560	(1,067)	-11.1%	9,989	(1,429)	-14.3%	84,518	92,337	7,819	9.3%	86,921	5,416	6.2%
Utility Taxes-Water	23,500	913	622	(291)	-31.9%	716	(94)	-13.1%	20,343	18,168	(2,175)	-10.7%	16,149	2,019	12.5%
Cable Franchise Fees	74,489	-	-	-	0.0%	-	-	0.0%	54,489	52,762	(1,727)	-3.2%	55,041	(2,279)	-4.1%
Business Licenses	367,507	73,413	73,413	-	0.0%	85,133	(11,720)	-13.8%	173,930	174,565	635	0.4%	221,982	(47,417)	-21.4%
PILOTS	116,000	63,800	67,281	3,481	5.5%	32,607	34,674	106.3%	112,334	115,360	3,026	2.7%	147,829	(32,469)	-22.0%
Liquor Licenses	9,150	650	650	-	0.0%	94	556	591.5%	650	650	-	0.0%	744	(94)	-12.6%
Building Permits	105,000	15,750	94,748	78,998	501.6%	16,391	78,357	478.0%	85,659	285,670	200,011	233.5%	86,092	199,578	231.8%
Bldg Dept Reimbursed Fees	8,400	700	637	(63)	-9.0%	3,545	(2,908)	-82.0%	6,300	11,038	4,738	75.2%	9,103	1,935	21.3%
West End Park Reimbursement	200	-	-	-	0.0%	-	-	0.0%	200	15,478	15,278	7639.0%	42	15,436	36752.4%
Board of Adjustment Fees	750	63	500	437	693.7%	-	500	100.0%	563	1,750	1,187	210.8%	250	1,500	600.0%
Building Sign Fees	3,500	-	-	-	0.0%	1,300	(1,300)	-100.0%	1,912	2,075	163	8.5%	2,325	(250)	-10.8%
Police/Fire Protection	368,654	60,872	60,872	-	0.0%	37,575	23,297	62.0%	274,721	274,667	(54)	0.0%	281,918	(7,251)	-2.6%
Alarm Fees/Police Reports	34,000	804	583	(221)	-27.5%	476	107	22.5%	30,770	21,066	(9,704)	-31.5%	18,211	2,855	15.7%
Ambulance Revenues	152,000	14,268	13,062	(1,206)	-8.5%	11,760	1,302	11.1%	122,048	123,856	1,808	1.5%	95,504	28,352	29.7%
Court Fines	185,000	15,417	15,488	71	0.5%	9,715	5,773	59.4%	138,750	187,737	48,987	35.3%	132,711	55,026	41.5%
Interest Income	36,000	3,000	3,407	407	13.6%	3,352	55	1.6%	27,000	31,201	4,201	15.6%	27,852	3,349	12.0%
Leasing	60,000	9,996	10,780	784	7.8%	944	9,836	1041.9%	49,998	39,791	(10,207)	-20.4%	42,700	(2,909)	-6.8%
Miscellaneous Revenues	66,741	400	1,476	1,076	269.0%	1,829	(353)	-19.3%	65,673	100,874	35,201	53.6%	54,375	46,499	85.5%
TOTAL REVENUES	**7,214,117**	**573,068**	**662,449**	89,381	15.6%	**432,658**	229,791	53.1%	**5,834,036**	**6,127,426**	293,390	5.0%	**5,650,066**	477,360	8.4%

CAPITAL IMPROV. FUND AND GENERAL FUND EXPENDITURES

EXPENSES Mar 2018	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	884,498	54,488	39,465	(15,023)	-27.6%	76,043	(36,578)	-48.1%	709,163	692,146	(17,017)	-2.4%	674,927	17,219	2.6%
BOARDS & COMMISSIONS	18,664	1,901	3,382	1,481	77.9%	2,732	650	23.8%	15,565	15,580	15	0.1%	14,715	865	5.9%
LEGAL	105,000	7,898	7,896	(2)	0.0%	4,154	3,742	90.1%	41,717	48,682	6,965	16.7%	43,503	5,179	11.9%
COURT	103,907	9,497	9,102	(395)	-4.2%	14,905	(5,803)	-38.9%	80,442	78,936	(1,506)	-1.9%	96,044	(17,108)	-17.8%
FIRE DEPARTMENT	3,137,405	164,945	160,048	(4,897)	-3.0%	307,330	(147,282)	-47.9%	2,321,858	2,203,134	(118,724)	-5.1%	2,225,892	(22,758)	-1.0%
POLICE DEPARTMENT	2,781,974	207,600	212,141	4,541	2.2%	306,928	(94,787)	-30.9%	2,178,280	2,180,912	2,632	0.1%	2,074,991	105,921	5.1%
PUBLIC WORKS	370,174	25,055	24,207	(848)	-3.4%	36,380	(12,173)	-33.5%	269,016	241,107	(27,909)	-10.4%	278,149	(37,042)	-13.3%
BUILDING DEPARTMENT	254,464	20,653	20,791	138	0.7%	31,178	(10,387)	-33.3%	191,866	186,909	(4,957)	-2.6%	203,720	(16,811)	-8.3%
MUNICIPAL BUILDING	209,502	32,351	32,667	316	1.0%	15,754	16,913	107.4%	157,376	159,067	1,691	1.1%	147,632	11,435	7.7%
DEBT SVC	385,581	-	-	-	0.0%	-	-	0.0%	385,581	385,581	-	0.0%	381,831	3,750	1.0%
TOTAL EXPENSES	8,251,169	524,388	509,699	(14,689)	-2.8%	795,404	(285,705)	-35.9%	6,350,864	6,192,054	(158,810)	-2.5%	6,141,404	50,650	0.8%

DEPARTMENTAL PERSONNEL EXPENDITURES

EXPENSES Mar 2018	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	494,053	41,290	25,528	(15,762)	-38.2%	54,547	(29,019)	-53.2%	376,484	347,107	(29,377)	-7.8%	352,800	(5,693)	-1.6%
TOTAL COURT	75,815	6,156	5,984	(172)	-2.8%	10,916	(4,932)	-45.2%	58,373	59,743	1,370	2.3%	73,493	(13,750)	-18.7%
TOTAL FIRE DEPARTMENT	2,206,256	156,714	147,182	(9,532)	-6.1%	236,720	(89,538)	-37.8%	1,724,476	1,612,724	(111,752)	-6.5%	1,642,547	(29,823)	-1.8%
TOTAL POLICE DEPARTMENT	2,417,299	193,443	193,802	359	0.2%	274,489	(80,687)	-29.4%	1,884,767	1,886,620	1,853	0.1%	1,832,466	54,154	3.0%
TOTAL PUBLIC WORKS	245,934	18,785	18,752	(33)	-0.2%	27,213	(8,461)	-31.1%	188,174	187,808	(366)	-0.2%	187,429	379	0.2%
TOTAL STORMWATER	143,748	11,505	11,499	(6)	-0.1%	16,967	(5,468)	-32.2%	110,084	108,367	(1,717)	-1.6%	109,249	(882)	-0.8%
TOTAL BUILDING DEPARTMENT	220,099	17,624	17,374	(250)	-1.4%	25,265	(7,891)	-31.2%	170,013	168,979	(1,034)	-0.6%	166,597	2,382	1.4%
TOTAL	5,803,204	445,517	420,121	(25,396)	-5.7%	646,117	(225,996)	-35.0%	4,512,371	4,371,348	(141,023)	-3.1%	4,364,581	6,767	0.2%

CITY WIDE PERSONNEL EXPENDITURES

EXPENSES Mar 2018	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	4,158,235	319,881	301,573	(18,308)	-5.7%	457,785	(156,212)	-34.1%	3,207,060	3,092,074	(114,986)	-3.6%	3,063,831	28,243	0.9%
HOLIDAY	106,275	-	-	-	0.0%	10,599	(10,599)	-100.0%	97,138	95,514	(1,624)	-1.7%	94,291	1,223	1.3%
LONGEVITY	37,627	2,894	2,862	(32)	-1.1%	4,339	(1,477)	-34.0%	28,944	28,847	(97)	-0.3%	29,355	(508)	-1.7%
TIME IN RANK	10,472	806	798	(8)	-1.0%	1,185	(387)	-32.7%	8,055	7,979	(76)	-0.9%	7,890	89	1.1%
EDUCATION	24,964	1,920	1,826	(94)	-4.9%	2,878	(1,052)	-36.6%	19,203	18,953	(250)	-1.3%	19,184	(231)	-1.2%
OVERTIME	126,798	7,695	7,179	(516)	-6.7%	20,228	(13,049)	-64.5%	100,443	100,715	272	0.3%	112,310	(11,595)	-10.3%
PAYROLL TAXES	341,386	26,823	22,691	(4,132)	-15.4%	36,462	(13,771)	-37.8%	264,224	241,971	(22,253)	-8.4%	239,747	2,224	0.9%
HEALTH INS	480,731	38,554	38,779	225	0.6%	77,861	(39,082)	-50.2%	349,398	351,246	1,848	0.5%	392,833	(41,587)	-10.6%
DENTAL INS	46,610	3,877	3,481	(396)	-10.2%	3,830	(349)	-9.1%	34,987	32,370	(2,617)	-7.5%	37,650	(5,280)	-14.0%
DISABILITY	20,500	1,708	1,577	(131)	-7.7%	1,729	(152)	-8.8%	15,375	14,003	(1,372)	-8.9%	12,673	1,330	10.5%
PENSION	267,572	40,913	38,910	(2,003)	-4.9%	28,777	10,133	35.2%	205,509	203,370	(2,139)	-1.0%	192,811	10,559	5.5%
EAP	1,782	446	446	-	0.0%	446	-	0.0%	1,782	1,782	-	0.0%	1,782	-	0.0%
WORKERS COMP	180,252	-	-	-	0.0%	-	-	0.0%	180,252	182,524	2,272	1.3%	160,225	22,299	13.9%
TOTAL	5,803,204	445,517	420,122	(25,395)	-5.7%	646,119	(225,997)	-35.0%	4,512,370	4,371,348	(141,022)	-3.1%	4,364,582	6,766	0.2%

CAPITAL IMPROVEMENT FUND AND GENERAL FUND - WITHOUT CAPITAL PURCHASES/PROJECTS

Consolidated Summary Mar 2018	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	7,214,117	573,068	662,449	89,381	15.6%	432,658	229,791	53.1%	5,834,036	6,127,426	293,390	5.0%	5,650,066	477,360	8.4%
TOTAL EXPENSES	8,251,169	524,388	509,699	(14,689)	-2.8%	795,404	(285,705)	-35.9%	6,350,864	6,192,054	(158,810)	-2.5%	6,141,404	50,650	0.8%
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(1,037,052)	48,680	152,750	104,070	213.8%	(362,746)	515,496	142.1%	(516,828)	(64,628)	452,200	87.5%	(491,338)	426,710	86.8%
SALE OF SURPLUS ASSETS	28,000	-	-	-	0.0%	-	-	100.0%	28,000	30,200	2,200	7.9%	5,620	24,580	100.0%
NET INCOME	(1,009,052)	48,680	152,750	104,070	213.8%	(362,746)	515,496	142.1%	(488,828)	(34,428)	454,400	93.0%	(485,718)	451,290	92.9%
Admin Capital Expense	200	17	997	980	5764.7%	5,695	(4,698)	-82.5%	150	997	847	564.7%	14,204	(13,207)	-93.0%
Court Capital Expense	-	-	-	-	0.0%	-	-	0.0%	-	-	-	#DIV/0!	1,524	(1,524)	-100.0%
FD Capital Expense	636,333	-	27	27	100.0%	34,182	(34,155)	-99.9%	355,774	355,925	151	0.0%	298,405	57,520	19.3%
PD Capital Expense	86,875	-	2,471	2,471	100.0%	-	2,471	100.0%	86,875	93,570	6,695	7.7%	26,058	67,512	259.1%
PW Capital Expense	25,000	-	-	-	0.0%		-	0.0%	413	-	(413)	-100.0%	8,207	(8,207)	-100.0%
Bldg Capital Expense	1,675	558	1,609	1,051	188.4%	-	1,609	100.0%	1,675	1,609	(66)	-3.9%	23,151	(21,542)	-93.0%
Mun Bldg Capital Expense	-	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	933	(933)	-100.0%
Total Capital Expenditures	750,083	575	5,104	4,529	787.7%	39,877	(34,773)	-87.2%	444,887	452,101	7,214	1.6%	372,482	79,619	21.4%
Grant Revenue	-	-	1,000	1,000	100.0%	1,000	-	100.0%	-	3,579	3,579	100.0%	9,750	(6,171)	-93.0%
REVENUES WITHOUT GRANTS	7,214,117	573,068	661,449	88,381	15.4%	431,658	229,791	53.2%	5,834,036	6,123,847	289,811	5.0%	5,640,316	483,531	8.6%
TOTAL EXP W/O CAP ITEMS	7,501,086	523,813	504,595	(19,218)	-3.7%	755,527	(250,932)	-33.2%	5,905,977	5,739,953	(166,024)	-2.8%	5,768,922	(28,969)	-0.5%
NET LESS CAPITAL AND RELATED GRANTS	(286,969)	49,255	156,854	107,599	218.5%	(323,869)	480,723	148.4%	(71,941)	383,894	455,835	633.6%	(128,606)	512,500	398.5%

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2018

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	7,214,117	573,069	662,451	432,657	5,834,036	6,127,423	5,650,067	1,086,694	84.94
EXPENSES									
ADMINISTRATION	884,498	54,488	39,465	76,043	709,163	692,146	674,927	192,352	78.25
BOARDS & COMMISSIONS	18,664	1,901	3,382	2,732	15,565	15,580	14,715	3,084	83.48
LEGAL	105,000	7,898	7,896	4,154	41,717	48,682	43,503	56,318	46.36
COURT	103,907	9,497	9,102	14,905	80,442	78,936	96,044	24,971	75.97
FIRE DEPARTMENT	3,137,405	164,945	160,048	307,330	2,321,858	2,203,134	2,225,892	934,271	70.22
POLICE DEPARTMENT	2,781,974	207,600	212,141	306,928	2,178,280	2,180,912	2,074,991	601,062	78.39
PUBLIC WORKS	370,174	25,055	24,207	36,380	269,016	241,107	278,149	129,067	65.13
BUILDING DEPARTMENT	254,464	20,653	20,791	31,178	191,866	186,909	203,720	67,555	73.45
MUNICIPAL BUILDING	209,502	32,351	32,667	15,754	157,376	159,067	147,632	50,435	75.93
DEBT SVC	385,581	0	0	0	385,581	385,581	381,831	1	100.00
TOTAL EXPENSES	8,251,169	524,388	509,699	795,402	6,350,864	6,192,053	6,141,403	2,059,116	75.04
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(1,037,052)	48,681	152,752	(362,746)	(516,828)	(64,630)	(491,336)	(972,422)	6.23
SALE OF SURPLUS ASSETS	28,000	0	0	0	28,000	30,200	5,620	(2,200)	107.86
NET INCOME	(1,009,052)	48,681	152,752	(362,746)	(488,828)	(34,430)	(485,716)	(974,622)	6.23
BEGINNING FUND BALANCE						6,875,598	7,045,890		
FUND BALANCE						6,841,168	6,560,174		

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2018

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	1,264,714	12,015	12,360	6,832	1,048,196	1,049,129	1,105,675	215,585	82.95
000-4-01-902-00 One Cent Tax	1,394,292	73,423	73,434	62,186	1,188,216	1,178,843	1,125,018	215,449	84.55
000-4-01-902-01 PROP P SALES TAX	131,250	19,012	19,012	0	61,478	60,969	0	70,281	46.45
000-4-01-903-00 Quarter Cent Tax	439,983	36,479	36,479	24,664	377,505	375,860	350,560	64,123	85.43
000-4-01-903-01 Use Tax	98,000	8,167	10,485	10,878	73,500	82,835	48,227	15,165	84.53
000-4-01-904-00 Quarter Cent Fire Tax	513,551	42,579	42,578	28,787	439,137	438,700	409,176	74,851	85.42
000-4-01-906-00 Half-Cent Sales Tax	873,027	72,383	72,383	48,938	746,525	745,790	695,590	127,237	85.43
000-4-02-910-00 Road & Bridge Tax	248,876	2,593	2,594	1,664	221,077	214,052	225,353	34,824	86.01
000-4-02-911-00 Cigarette Tax	9,397	684	710	671	6,980	6,241	6,843	3,156	66.41
000-4-02-912-00 MO Motor Fuel Tax	97,162	7,452	7,257	7,172	73,763	71,418	70,989	25,744	73.50
000-4-02-912-01 MO MV Sales Tax	30,307	2,262	2,298	2,282	21,998	22,874	22,188	7,433	75.47
000-4-02-912-02 MO MV Fee Increase	14,546	1,089	1,149	1,131	10,295	11,080	10,685	3,466	76.17
000-4-02-915-00 Grant Revenue	0	0	1,000	1,000	0	3,579	9,750	(3,579)	0.00
000-4-02-916-00 Federal Interest Subsidy	57,121	0	0	0	57,121	57,305	57,244	(184)	100.32
000-4-03-920-00 Utility Taxes-Electric	275,000	16,466	19,840	14,787	221,827	220,386	199,198	54,614	80.14
000-4-03-921-00 Utility Taxes-Gas	41,000	8,791	8,791	6,240	36,560	39,320	33,821	1,680	95.90
000-4-03-922-00 Utility Taxes-Telephone	115,000	9,627	8,560	9,989	84,518	92,337	86,921	22,663	80.29
000-4-03-923-00 Utility Taxes-Water	23,500	913	622	716	20,343	18,168	16,149	5,332	77.31
000-4-03-924-00 Cable Franchise Fees	74,489	0	0	0	54,489	52,762	55,041	21,727	70.83
000-4-04-930-00 Business Licenses	367,507	73,413	73,413	85,133	173,930	174,565	221,982	192,942	47.50
000-4-04-930-01 PILOTS	116,000	63,800	67,281	32,607	112,334	115,360	147,829	640	99.45
000-4-04-931-00 Liquor Licenses	9,150	650	650	94	650	650	744	8,500	7.10
000-4-04-932-00 Building Permits	105,000	15,750	94,748	16,391	85,659	285,670	86,092	(180,670)	272.07
000-4-04-932-01 Bldg Dept Reimbursed Fees	8,400	700	637	3,545	6,300	11,038	9,103	(2,638)	131.40
000-4-05-940-00 West End Park Reimbursement	200	0	0	0	200	15,478	42	(15,278)	7,739.12
000-4-05-941-00 Board of Adjustment Fees	750	63	500	0	563	1,750	250	(1,000)	233.33
000-4-05-942-00 Building Sign Fees	3,500	0	0	1,300	1,912	2,075	2,325	1,425	59.29
000-4-05-943-00 Police/Fire Protection	368,654	60,872	60,872	37,575	274,721	274,667	281,918	93,987	74.51
000-4-05-944-00 Alarm Fees/Police Reports	34,000	804	583	476	30,770	21,066	18,211	12,934	61.96
000-4-05-945-00 Ambulance Revenues	152,000	14,268	13,062	11,760	122,048	123,856	95,504	28,144	81.48
000-4-06-950-00 Court Fines	185,000	15,417	15,488	9,715	138,750	187,737	132,711	(2,737)	101.48
000-4-07-960-00 Interest Income	36,000	3,000	3,407	3,352	27,000	31,201	27,852	4,799	86.67
000-4-08-971-00 Leasing	60,000	9,996	10,780	944	49,998	39,791	42,700	20,209	66.32
000-4-08-972-00 Miscellaneous Revenues	66,741	400	1,476	1,829	65,673	100,874	54,375	(34,133)	151.14
TOTAL REVENUES	7,214,117	573,069	662,451	432,657	5,834,036	6,127,423	5,650,067	1,086,694	84.94

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2018

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	369,907	28,668	16,845	39,558	284,089	263,227	264,611	106,680	71.16
000-5-10-103-00 Admin Longevity	2,200	169	138	254	1,692	1,616	1,692	585	73.43
000-5-10-104-00 Admin Time in Rank	1,792	138	138	203	1,378	1,377	1,350	415	76.84
000-5-10-105-00 Admin Education	2,400	185	92	277	1,846	1,616	1,846	784	67.32
000-5-10-106-00 Admin Overtime	1,000	116	89	157	769	696	557	304	69.58
000-5-10-120-00 Payroll Taxes	28,863	2,237	1,278	2,967	22,236	18,616	18,227	10,247	64.50
000-5-10-130-00 Health Insurance	31,346	2,612	1,282	5,316	20,899	18,086	24,605	13,260	57.70
000-5-10-131-00 Dental Insurance	2,600	217	122	241	1,950	1,668	2,239	932	64.14
000-5-10-132-00 Disability Insurance	20,500	1,708	1,577	1,729	15,375	14,003	12,673	6,497	68.31
000-5-10-134-00 HRA Expense	2,500	208	0	0	1,875	1,000	0	1,500	40.00
000-5-10-140-00 Pension	31,039	4,796	3,521	3,400	23,843	23,725	22,662	7,315	76.43
000-5-10-150-00 Emp Assistance Program	1,782	446	446	446	1,782	1,782	1,782	0	100.00
000-5-10-180-00 Workers Compensation	624	0	0	0	624	696	555	(72)	111.59
000-5-10-207-00 Public Relations	9,750	829	829	20	1,365	1,988	4,038	7,762	20.39
000-5-10-210-00 Computer Maint	50,200	4,655	4,655	10,926	34,004	34,945	39,747	15,255	69.61
000-5-10-222-00 Memberships/Subscriptions	1,060	88	0	0	795	645	1,634	415	60.85
000-5-10-235-00 Liability Insurance	101,630	0	0	0	100,444	99,182	92,695	2,448	97.59
000-5-10-244-00 Banking Fees	9,600	800	913	1,140	7,200	6,691	7,836	2,909	69.70
000-5-10-245-00 Meetings/Seminars	4,975	415	0	741	3,731	2,089	3,638	2,886	42.00
000-5-10-246-00 Miscellaneous	4,390	366	256	(165)	3,293	3,804	3,454	586	86.64
000-5-10-247-00 Mileage	630	53	0	172	473	169	637	461	26.77
000-5-10-252-00 Postage	5,500	458	1,053	0	4,125	2,553	2,672	2,947	46.41
000-5-10-253-00 Printing/Advertising	10,000	833	122	0	7,500	1,542	584	8,458	15.42
000-5-10-260-00 Leaf Collection	98,500	0	0	0	98,500	114,000	97,000	(15,500)	115.74
000-5-10-265-00 Equipment Contracts	23,180	584	959	707	23,180	27,892	19,460	(4,712)	120.33
000-5-10-270-02 Office Supplies	2,000	130	156	360	1,608	2,879	1,220	(879)	143.94
000-5-10-279-00 Training/Cont Ed	300	25	0	0	225	125	82	175	41.67
000-5-10-299-04 Admin Capital Expense	200	17	997	5,695	150	997	14,204	(797)	498.56
000-5-10-300-00 Auditing/Accounting	15,440	70	370	70	15,230	14,780	14,421	660	95.73
000-5-10-320-00 Pros Attorney - Retainer	18,000	3,000	3,000	1,500	12,000	12,000	13,500	6,000	66.67
000-5-10-321-00 Legal Svcs - Pros Attorney	4,000	667	627	330	3,000	2,756	2,475	1,245	68.89
000-5-10-350-00 Professional Services	28,590	0	0	0	13,982	15,004	2,831	13,586	52.48
TOTAL ADMINISTRATION	884,498	54,488	39,465	76,043	709,163	692,146	674,927	192,352	78.25
BOARDS & COMMISSIONS									
000-5-20-222-00 Memberships/Subscriptions	3,150	0	0	0	3,150	3,121	3,121	29	99.09
000-5-20-225-00 Elections	1,500	1,500	3,313	1,996	1,500	3,313	1,996	(1,813)	220.87
000-5-20-235-00 Liability Ins & Bonding	9,204	0	0	0	7,307	7,307	7,461	1,897	79.39
000-5-20-245-00 Meetings/Seminars	2,850	238	33	434	2,138	1,343	1,161	1,507	47.12
000-5-20-253-00 Printing/Advertising	1,460	122	36	302	1,095	496	975	964	33.97
000-5-20-340-00 Court Reporter	500	42	0	0	375	0	0	500	0.00
TOTAL BOARDS & COMMISSIONS	18,664	1,901	3,382	2,732	15,565	15,580	14,715	3,084	83.48

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2018

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	2,500	2,500	2,500	11,250	12,750	11,250	2,250	85.00
000-5-30-311-00 City Atty Legal Svcs	70,000	4,990	4,990	1,407	11,770	21,415	19,419	48,585	30.59
000-5-30-312-00 Outside Legal Svcs	20,000	408	406	247	18,698	14,517	12,834	5,483	72.58
TOTAL LEGAL	105,000	7,898	7,896	4,154	41,717	48,682	43,503	56,318	46.36
COURT									
000-5-40-100-00 Court Salary	60,661	4,688	4,252	8,833	46,597	46,901	60,694	13,760	77.32
000-5-40-120-00 Payroll Taxes	4,641	357	296	666	3,570	3,478	4,591	1,163	74.94
000-5-40-130-00 Health Insurance	5,499	403	743	897	4,298	5,529	4,483	(30)	100.54
000-5-40-131-00 Dental Insurance	510	36	80	41	411	565	411	(55)	110.73
000-5-40-134-00 HRA Expense	500	42	0	0	375	0	0	500	0.00
000-5-40-140-00 Pension	4,368	672	612	479	3,360	3,159	3,193	1,209	72.32
000-5-40-180-00 Workers Compensation	136	0	0	0	136	112	121	24	82.54
000-5-40-210-00 Computer Maint	8,240	687	1,085	1,460	6,180	6,299	6,657	1,941	76.45
000-5-40-222-00 Memberships/Subscriptions	135	11	0	0	101	0	225	135	0.00
000-5-40-244-00 Credit Card Banking Fees	100	8	10	11	75	203	217	(103)	202.74
000-5-40-245-00 Meetings/Seminars	2,390	199	0	68	1,792	185	589	2,205	7.74
000-5-40-246-00 Miscellaneous	1,230	103	0	0	923	866	129	364	70.45
000-5-40-247-00 Mileage	495	41	0	0	371	23	231	472	4.68
000-5-40-253-00 Printing/Advertising	1,854	155	0	133	1,391	479	1,946	1,375	25.84
000-5-40-270-02 Office Supplies	900	75	24	96	675	968	618	(68)	107.56
000-5-40-279-00 Court Education	248	21	0	220	186	169	415	79	68.15
000-5-40-299-05 Court Capital Expense	0	0	0	0	0	0	1,524	0	0.00
000-5-40-325-00 Judge Retainer	12,000	2,000	2,000	2,000	10,000	10,000	10,000	2,000	83.33
TOTAL COURT	103,907	9,497	9,102	14,905	80,442	78,936	96,044	24,971	75.97
FIRE DEPARTMENT									
000-5-50-100-00 FD Salary	1,568,841	120,675	114,833	166,442	1,206,815	1,126,590	1,125,586	442,251	71.81
000-5-50-101-00 FD Holiday Pay	51,390	0	0	4,976	46,571	44,006	43,992	7,384	85.63
000-5-50-103-00 FD Longevity	13,706	1,054	1,052	1,579	10,543	10,523	10,954	3,183	76.78
000-5-50-104-00 FD Time in Rank	4,783	368	361	541	3,679	3,607	3,603	1,176	75.41
000-5-50-105-00 FD Education	2,966	228	226	339	2,282	2,262	2,262	704	76.26
000-5-50-106-00 FD Overtime	110,000	6,600	4,955	19,146	90,255	85,749	103,071	24,251	77.95
000-5-50-120-00 Payroll Taxes	134,004	10,787	8,891	14,285	104,603	93,597	94,335	40,407	69.85
000-5-50-130-00 Health Insurance	178,563	13,428	13,861	27,358	125,208	124,000	141,787	54,563	69.44
000-5-50-131-00 Dental Insurance	17,000	1,417	1,192	1,370	12,750	11,516	13,544	5,484	67.74
000-5-50-134-00 HRA Expense	8,000	667	0	0	6,000	0	0	8,000	0.00
000-5-50-140-00 Pension	14,013	2,157	1,809	685	10,779	9,573	4,755	4,440	68.31
000-5-50-180-00 Workers Compensation	110,990	0	0	0	110,990	101,301	98,658	9,689	91.27
000-5-50-207-00 Public Relations	3,000	250	0	0	2,250	0	144	3,000	0.00
000-5-50-222-00 Memberships/Subscriptions	3,600	0	234	75	3,600	3,783	3,278	(183)	105.10
000-5-50-226-00 EMS Supplies	9,500	1,425	1,703	848	9,031	7,479	6,611	2,021	78.73
000-5-50-230-00 Fuel	10,000	1,400	1,484	1,416	9,400	8,816	7,770	1,184	88.16
000-5-50-240-02 Radio Maintenance	1,900	158	0	0	1,425	256	82	1,644	13.47
000-5-50-240-03 Veh/Equip Maint	25,700	281	281	15,179	21,061	23,366	40,283	2,334	90.92
000-5-50-245-00 Meetings/Seminars	2,350	196	0	230	1,763	384	1,213	1,966	16.35

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
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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	5,900	492	596	1,265	4,425	5,301	5,102	599	89.85
000-5-50-247-00 Mileage	500	42	27	0	375	27	207	473	5.45
000-5-50-251-00 Physical Exams	8,835	475	475	0	1,301	2,325	3,650	6,510	26.32
000-5-50-265-00 Service Contracts	7,900	658	1,028	984	5,925	2,504	7,741	5,397	31.69
000-5-50-275-00 Tires	5,876	0	0	0	3,971	3,970	3,532	1,906	67.57
000-5-50-279-00 Training	13,850	104	104	253	11,335	11,456	26,163	2,394	82.72
000-5-50-285-00 Uniforms	13,500	1,125	5,092	460	10,125	15,991	12,205	(2,491)	118.45
000-5-50-290-00 Dispatch Services	162,905	0	0	14,934	140,998	141,038	160,335	21,867	86.58
000-5-50-295-00 Ambulance Billing Services	10,000	833	1,815	785	7,500	7,788	5,594	2,212	77.88
000-5-50-299-00 FD Capital Expense	636,333	0	27	34,182	355,774	355,925	298,405	280,408	55.93
000-5-50-350-00 Professional Services	1,500	125	0	0	1,125	0	1,030	1,500	0.00
TOTAL FIRE DEPARTMENT	3,137,405	164,945	160,048	307,330	2,321,858	2,203,134	2,225,892	934,271	70.22
POLICE DEPARTMENT									
000-5-60-100-00 PD Salary	1,725,454	132,515	132,356	193,998	1,336,192	1,322,447	1,286,246	403,007	76.64
000-5-60-101-00 PD Holiday Pay	54,885	0	0	5,623	50,568	51,509	50,299	3,377	93.85
000-5-60-103-00 PD Longevity	16,161	1,243	1,243	1,865	12,432	12,431	12,431	3,730	76.92
000-5-60-104-00 PD Time in Rank	2,848	219	219	322	2,191	2,189	2,146	659	76.86
000-5-60-105-00 PD Education	18,002	1,385	1,385	2,077	13,848	13,848	13,848	4,154	76.92
000-5-60-106-00 PD Overtime	6,000	692	1,966	769	4,615	11,225	4,698	(5,225)	187.08
000-5-60-120-00 Payroll Taxes	139,486	10,797	9,860	14,966	107,360	102,281	99,002	37,205	73.33
000-5-60-130-00 Health Insurance	196,241	16,353	16,925	32,503	147,181	150,117	162,158	46,124	76.50
000-5-60-131-00 Dental Insurance	20,000	1,667	1,567	1,657	15,000	13,951	16,251	6,049	69.76
000-5-60-134-00 HRA Expense	8,000	667	0	0	6,000	0	0	8,000	0.00
000-5-60-140-00 Pension	185,653	28,572	28,282	20,709	142,812	143,640	138,658	42,013	77.37
000-5-60-180-00 Workers Compensation	52,569	0	0	0	52,569	62,983	46,728	(10,414)	119.81
000-5-60-206-00 Communications	37,000	3,083	4,741	5,247	27,750	20,459	23,694	16,541	55.29
000-5-60-220-00 Detective Bureau	400	33	0	0	300	244	0	156	60.88
000-5-60-222-00 Memberships/Subscriptions	1,600	133	455	625	1,200	1,347	1,461	253	84.19
000-5-60-230-00 Fuel	30,500	2,542	2,694	2,410	22,875	25,845	22,601	4,655	84.74
000-5-60-240-03 Veh/Equip Maint	15,000	2,498	2,498	1,270	10,268	16,195	7,834	(1,195)	107.97
000-5-60-246-00 Miscellaneous	450	38	0	0	338	269	117	181	59.82
000-5-60-250-00 Patrol	5,500	458	240	399	4,125	3,718	2,665	1,782	67.60
000-5-60-254-00 Prisoner Holding Expenses	400	33	0	0	300	171	43	229	42.64
000-5-60-265-00 Service Contracts	17,500	2,800	2,934	1,545	17,251	17,344	16,961	156	99.11
000-5-60-270-02 Office Supplies	5,500	458	522	966	4,125	2,616	3,914	2,884	47.57
000-5-60-277-00 Traffic Safety Unit	450	38	450	206	338	450	342	0	100.00
000-5-60-279-00 Training	12,000	100	100	3,865	11,634	11,865	17,839	135	98.87
000-5-60-280-00 Police Dept Certification	500	42	0	0	375	0	0	500	0.00
000-5-60-285-00 Uniforms	13,000	1,234	1,234	971	7,510	7,949	9,261	5,051	61.15
000-5-60-290-00 Dispatch Services	130,000	0	0	14,934	92,251	92,250	109,735	37,750	70.96
000-5-60-299-01 PD Capital Expense	86,875	0	2,471	0	86,875	93,570	26,058	(6,695)	107.71
TOTAL POLICE DEPARTMENT	2,781,974	207,600	212,141	306,928	2,178,280	2,180,912	2,074,991	601,062	78.39

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
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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	163,383	12,567	12,543	18,449	125,681	125,635	123,195	37,748	76.90
000-5-70-103-00 PW Longevity	4,000	308	308	462	3,077	3,077	3,077	923	76.93
000-5-70-104-00 PW Time in Rank	1,049	81	81	119	807	806	790	243	76.84
000-5-70-106-00 PW Overtime	8,000	80	80	0	3,420	2,350	3,486	5,650	29.37
000-5-70-120-00 Payroll Taxes	13,497	1,038	911	1,372	10,382	9,325	9,209	4,172	69.09
000-5-70-130-00 Health Insurance	30,069	2,506	2,654	5,240	22,552	23,852	27,058	6,217	79.32
000-5-70-131-00 Dental Insurance	3,000	250	240	240	2,250	2,162	2,402	838	72.05
000-5-70-134-00 HRA Expense	3,000	250	0	0	2,250	0	0	3,000	0.00
000-5-70-140-00 Pension	12,703	1,955	1,936	1,332	9,772	9,471	9,116	3,232	74.56
000-5-70-180-00 Workers Compensation	10,233	0	0	0	10,233	11,131	9,096	(898)	108.78
000-5-70-221-00 Drug/Alcohol Screening	500	42	0	295	375	85	405	415	17.00
000-5-70-222-00 Memberships/Subscriptions	410	34	10	0	307	390	368	20	95.12
000-5-70-228-00 Equipment Rental	2,000	167	0	0	1,500	0	1,073	2,000	0.00
000-5-70-230-00 Fuel	4,100	342	492	517	3,075	2,427	2,589	1,673	59.20
000-5-70-240-03 Veh/Equip Maint	13,900	1,158	2,027	208	10,425	6,239	12,906	7,661	44.89
000-5-70-246-00 Miscellaneous	3,000	250	591	70	2,250	1,303	2,630	1,697	43.42
000-5-70-248-00 Mosquito Control	3,000	250	0	0	2,250	1,926	1,958	1,074	64.20
000-5-70-261-00 Road Paint	7,000	0	0	0	7,000	7,000	11,250	0	100.00
000-5-70-262-00 Road Salt	5,000	417	524	3,063	3,750	524	8,203	4,476	10.48
000-5-70-263-00 Road Signs	2,500	208	681	0	1,875	1,211	880	1,289	48.45
000-5-70-265-00 Service Contracts	7,080	590	0	250	5,310	3,249	6,757	3,831	45.89
000-5-70-268-00 Street/Signal Lights	2,350	196	196	184	1,763	1,775	1,710	575	75.54
000-5-70-269-00 Street Maintenance/Materials	17,000	0	0	335	17,000	17,557	15,450	(557)	103.27
000-5-70-275-00 Tires	1,000	83	0	0	750	398	1,874	602	39.84
000-5-70-276-00 Small Tools	1,500	125	80	0	1,125	551	1,125	949	36.72
000-5-70-278-00 Traffic Signal Maint	5,800	483	129	3,641	4,350	2,968	5,688	2,832	51.16
000-5-70-279-00 Training	1,500	125	20	20	1,125	655	433	845	43.67
000-5-70-285-00 Uniforms	3,600	300	341	187	2,700	2,484	2,568	1,116	68.99
000-5-70-290-00 West End Park Expenses	9,000	750	363	397	6,750	1,363	397	7,637	15.14
000-5-70-299-02 PW Capital Expense	25,000	0	0	0	413	0	8,207	25,000	0.00
000-5-70-350-00 Professional Services	6,000	500	0	0	4,500	1,194	4,251	4,806	19.90
TOTAL PUBLIC WORKS	370,174	25,055	24,207	36,380	269,016	241,107	278,149	129,067	65.13
BUILDING DEPARTMENT									
000-5-80-100-00 Bldg Salary	159,348	12,257	12,241	18,001	122,577	122,750	120,108	36,598	77.03
000-5-80-103-00 Bldg Longevity	640	49	49	74	492	492	492	148	76.91
000-5-80-105-00 Bldg Education	1,596	123	123	184	1,228	1,228	1,228	368	76.93
000-5-80-106-00 Bldg Overtime	750	87	0	0	577	0	24	750	0.00
000-5-80-120-00 Payroll Taxes	12,361	951	860	1,310	9,509	8,736	8,530	3,625	70.68
000-5-80-130-00 Health Insurance	26,304	2,192	2,154	4,258	19,728	19,357	21,289	6,947	73.59
000-5-80-131-00 Dental Insurance	2,000	167	160	160	1,500	1,441	1,601	559	72.05
000-5-80-134-00 HRA Expense	2,000	167	0	0	1,500	0	0	2,000	0.00
000-5-80-140-00 Pension	11,688	1,799	1,787	1,278	8,991	8,929	8,514	2,759	76.39
000-5-80-180-00 Workers Compensation	5,412	0	0	0	5,412	6,045	4,811	(633)	111.70
000-5-80-222-00 Memberships/Subscriptions	440	37	0	0	330	240	255	200	54.55
000-5-80-230-00 Bldg Fuel	1,800	150	121	114	1,350	1,309	1,131	491	72.72

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2018

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
000-5-80-240-03 Veh/Equip Maint	1,000	83	36	0	750	1,241	339	(241)	124.11
000-5-80-245-00 Meetings/Seminars	4,000	333	0	130	3,000	1,702	2,256	2,298	42.56
000-5-80-247-00 Mileage	500	42	0	0	375	275	255	225	55.00
000-5-80-253-00 Printing/Advertising	250	21	0	52	188	36	87	215	14.20
000-5-80-270-02 Office Supplies	2,000	167	238	20	1,500	509	417	1,491	25.46
000-5-80-279-00 Training	100	8	0	0	75	95	0	5	95.00
000-5-80-285-00 Uniforms	600	50	0	0	450	158	109	442	26.42
000-5-80-299-06 Bldg Capital Expense	1,675	558	1,609	0	1,675	1,609	23,151	66	96.05
000-5-80-350-00 Professional Services	20,000	1,413	1,413	5,598	10,660	10,756	9,123	9,244	53.78
TOTAL BUILDING DEPARTMENT	254,464	20,653	20,791	31,178	191,866	186,909	203,720	67,555	73.45
MUNICIPAL BUILDING									
000-5-90-205-00 Cleaning Service	35,000	2,917	2,685	2,685	26,250	24,165	24,165	10,835	69.04
000-5-90-230-00 Generator Fuel	2,200	183	0	0	1,650	0	0	2,200	0.00
000-5-90-240-00 Building Maint/Repair	62,702	20,434	20,434	2,162	46,099	46,762	38,012	15,940	74.58
000-5-90-246-00 Miscellaneous	2,000	167	82	79	1,500	900	1,758	1,100	44.98
000-5-90-270-00 Building Supplies	4,500	375	362	382	3,375	3,011	2,958	1,489	66.92
000-5-90-286-00 Electric	67,000	5,317	6,106	5,222	50,206	53,500	49,310	13,500	79.85
000-5-90-286-01 Natural Gas	5,400	553	533	472	4,298	4,168	3,669	1,232	77.19
000-5-90-286-02 Telephone/Internet	24,000	1,200	1,251	3,770	17,947	19,672	21,010	4,328	81.97
000-5-90-286-03 Water/Sewer	6,700	1,206	1,212	982	6,051	6,889	5,818	(189)	102.82
000-5-90-299-03 Mun Bldg Capital Expense	0	0	0	0	0	0	933	0	0.00
TOTAL MUNICIPAL BUILDING	209,502	32,351	32,667	15,754	157,376	159,067	147,632	50,435	75.93
DEBT SVC									
000-5-95-299-01 Principal Expense Bond SeriesA	0	0	0	0	0	0	200,000	0	0.00
000-5-95-299-02 Interest Expense-Bond Series A	0	0	0	0	0	0	6,250	0	0.00
000-5-95-299-05 Principal Expense-Bond SeriesB	210,000	0	0	0	210,000	210,000	0	0	100.00
000-5-95-299-06 Interest Expense-Bond Series B	175,581	0	0	0	175,581	175,581	175,581	1	100.00
TOTAL DEBT SVC	385,581	0	0	0	385,581	385,581	381,831	1	100.00
NEW CITY HALL									
TOTAL EXPENDITURES	8,251,169	524,388	509,699	795,402	6,350,864	6,192,053	6,141,403	2,059,116	75.04
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(1,037,052)	48,681	152,752	(362,746)	(516,828)	(64,630)	(491,336)	(972,422)	6.23
OTHER FINANCING SOURCES									
OTHER FINANCING USES									
SALE OF SURPLUS ASSETS									
000-4-09-990-00 Sale of Surplus Assets	28,000	0	0	0	28,000	30,200	5,620	(2,200)	107.86
TOTAL SALE OF SURPLUS ASSETS	28,000	0	0	0	28,000	30,200	5,620	(2,200)	107.86

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2018

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
NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS	28,000	0	0	0	28,000	30,200	5,620	(2,200)	107.86
NET INCOME	(1,009,052)	48,681	152,752	(362,746)	(488,828)	(34,430)	(485,716)	(974,622)	6.23
FUND BALANCE									
000-3035 Surplus Fund Balance						6,875,598	7,045,890		
BEGINNING FUND BALANCE						6,875,598	7,045,890		
CURRENT FUND BALANCE						6,841,168	6,560,174		

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2018

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	1,027,107	85,157	85,156	57,574	878,279	877,399	818,357	149,708	85.42
11-4-02-915-00 Grant Revenue	555,000	0	0	0	458,352	458,350	0	96,650	82.59
11-4-05-945-00 Sewer Lateral	36,000	154	222	159	34,644	32,959	35,638	3,041	91.55
11-4-07-960-00 Interest Income	7,000	583	0	0	5,250	0	0	7,000	0.00
11-4-08-972-00 Miscellaneous Revenue	0	0	0	0	0	0	0	0	0.00
TOTAL REVENUES	1,625,107	85,895	85,378	57,733	1,376,525	1,368,708	853,995	256,399	84.22

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2018

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									
11-5-40-134-00 HRA Expense	0	0	0	0	0	0	0	0	0.00
TOTAL COURT	0	0	0	0	0	0	0	0	0.00
STORMWATER									
11-5-75-100-00 Storm Water Salary	110,641	8,511	8,503	12,504	85,109	84,524	83,392	26,117	76.39
11-5-75-103-00 Storm Water Longevity	920	71	71	106	708	708	708	212	76.93
11-5-75-106-00 Storm Water Overtime	1,048	121	89	157	806	696	474	352	66.40
11-5-75-120-00 Payroll Taxes	8,534	656	595	895	6,564	5,938	5,852	2,596	69.58
11-5-75-130-00 Health Insurance	12,709	1,059	1,160	2,291	9,532	10,305	11,453	2,404	81.09
11-5-75-131-00 Dental Insurance	1,500	125	120	120	1,125	1,068	1,201	432	71.18
11-5-75-134-00 HRA Expense	1,500	125	0	0	1,125	0	0	1,500	0.00
11-5-75-140-00 Pension	8,108	962	962	894	5,952	4,874	5,912	3,234	60.12
11-5-75-180-00 Workers Compensation	288	0	0	0	288	254	256	34	88.33
11-5-75-210-00 Computer Maint	1,500	125	0	0	1,125	80	1,108	1,420	5.33
11-5-75-222-00 Memberships/Subscriptions	400	33	0	35	300	35	185	365	8.75
11-5-75-230-00 Fuel	2,000	167	119	117	1,500	1,089	1,093	911	54.43
11-5-75-240-03 Vehicle/Equipment Maintenance	1,500	125	83	0	1,125	382	395	1,118	25.45
11-5-75-244-00 Banking Fees	0	0	0	0	0	0	0	0	0.00
11-5-75-245-00 Meetings/Seminars	1,500	125	0	0	1,125	0	224	1,500	0.00
11-5-75-246-00 Miscellaneous	500	42	0	0	375	410	0	90	82.05
11-5-75-253-00 Printing/Advertising	1,500	125	0	0	1,125	17	17	1,483	1.12
11-5-75-270-02 Office Supplies	2,000	167	20	260	1,500	56	1,136	1,944	2.81
11-5-75-285-00 Uniforms	500	42	0	0	375	0	45	500	0.00
11-5-75-289-00 Vehicle Acquisition	0	0	0	0	0	0	0	0	0.00
11-5-75-490-00 Municipal Grant Program	50,000	0	0	0	44,000	40,626	1,888	9,374	81.25
11-5-75-491-00 Project Construction	1,180,000	0	0	408,788	324,164	322,192	1,334,490	857,808	27.30
11-5-75-492-00 Project Engineering	312,500	97,131	97,131	19,881	217,747	218,160	261,203	94,340	69.81
11-5-75-493-00 Storm Water PhaseII Compliance	23,000	6,346	6,346	80	8,782	8,782	2,947	14,218	38.18
11-5-75-495-00 Sewer Lateral Program	37,000	0	0	11,594	8,872	8,872	44,648	28,128	23.98
TOTAL STORMWATER	1,759,148	116,058	115,198	457,722	723,325	709,067	1,758,626	1,050,081	40.31
TOTAL EXPENDITURES	1,759,148	116,058	115,198	457,722	723,325	709,067	1,758,626	1,050,081	40.31
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(134,041)	(30,162)	(29,820)	(399,989)	653,200	659,641	(904,632)	(793,682)	492.12-
OTHER FINANCING SOURCES									
11-4-99-990-00 Operating Transfers In	0	0	0	0	0	0	0	0	0.00
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0	0.00
OTHER FINANCING USES									
11-5-99-990-00 Operating Transfers Out	0	0	0	0	0	0	0	0	0.00
TOTAL OTEHR FINANCING USES	0	0	0	0	0	0	0	0	0.00

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2018

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
SALE OF SURPLUS ASSETS									
11-4-09-990-00 Sale of Surplus Assets	0	0	0	0	0	0	0	0	0.00
TOTAL SALE OF SURPLUS ASSETS	0	0	0	0	0	0	0	0	0.00
NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS	0	0	0	0	0	0	0	0	0.00
NET INCOME	(134,041)	(30,162)	(29,820)	(399,989)	653,200	659,641	(904,632)	(793,682)	492.12-
FUND BALANCE									
11-3035 Fund Balance						627,342	1,569,059		
BEGINNING FUND BALANCE						627,342	1,569,059		
CURRENT FUND BALANCE						1,286,983	664,428		

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2018

	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	6,035,093	498,093	586,474	381,055	4,809,313	5,106,697	4,662,127	928,396	84.62
EXPENSES									
ADMINISTRATION	681,152	49,232	32,854	58,715	522,063	484,034	474,740	197,118	71.06
BOARDS & COMMISSIONS	18,664	1,901	3,382	2,732	15,565	15,580	14,715	3,084	83.48
LEGAL	105,000	7,898	7,896	4,154	41,717	48,682	43,503	56,318	46.36
COURT	103,907	9,497	9,102	14,905	80,442	78,936	94,520	24,971	75.97
FIRE DEPARTMENT	2,449,696	162,448	157,228	255,569	1,924,302	1,808,297	1,868,077	641,399	73.82
POLICE DEPARTMENT	2,625,099	199,177	201,231	301,025	2,035,761	2,027,450	1,998,750	597,649	77.23
BUILDING DEPARTMENT	249,989	19,861	19,025	31,065	188,091	182,750	179,099	67,239	73.10
MUNICIPAL BUILDING	0	0	0	0	0	0	27	0	0.00
TOTAL EXPENSES	6,233,507	450,014	430,719	668,163	4,807,941	4,645,729	4,673,430	1,587,778	74.53
EXCESS OF REVENUES OVER (UNDER) EXPENSES	(198,414)	48,079	155,755	(287,108)	1,372	460,968	(11,303)	(659,382)	232.33-
SALE OF SURPLUS ASSETS	28,000	0	0	0	28,000	30,200	5,620	(2,200)	107.86
NET INCOME	(170,414)	48,079	155,755	(287,108)	29,372	491,168	(5,683)	(661,582)	232.33-
BEGINNING FUND BALANCE						11,747,698	11,756,727		
CURRENT FUND BALANCE						12,238,866	11,751,044		
11 -PARKS & STORMWATER FUND									
REVENUE	1,625,107	85,895	85,378	57,733	1,376,525	1,368,708	853,995	256,399	84.22
EXPENSES									
STORMWATER	1,759,148	116,058	115,198	457,722	723,325	709,067	1,758,626	1,050,081	40.31
TOTAL EXPENSES	1,759,148	116,058	115,198	457,722	723,325	709,067	1,758,626	1,050,081	40.31
EXCESS OF REVENUES OVER (UNDER) EXPENSES	(134,041)	(30,162)	(29,820)	(399,989)	653,200	659,641	(904,632)	(793,682)	492.12-
NET INCOME	(134,041)	(30,162)	(29,820)	(399,989)	653,200	659,641	(904,632)	(793,682)	492.12-
BEGINNING FUND BALANCE						627,342	1,569,059		
CURRENT FUND BALANCE						1,286,983	664,428		

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2018

	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	1,179,024	74,976	75,977	51,602	1,024,723	1,020,726	987,939	158,298	86.57
EXPENSES									
ADMINISTRATION	203,346	5,256	6,611	17,328	187,100	208,112	200,187	(4,766)	102.34
COURT	0	0	0	0	0	0	1,524	0	0.00
FIRE DEPARTMENT	687,709	2,498	2,820	51,761	397,556	394,836	357,814	292,873	57.41
POLICE DEPARTMENT	156,875	8,423	10,910	5,903	142,519	153,462	76,241	3,413	97.82
PUBLIC WORKS	370,174	25,055	24,207	36,380	269,016	241,107	278,149	129,067	65.13
BUILDING DEPARTMENT	4,475	792	1,766	114	3,775	4,159	24,621	316	92.93
MUNICIPAL BUILDING	209,502	32,351	32,667	15,754	157,376	159,067	147,605	50,435	75.93
DEBT SVC	385,581	0	0	0	385,581	385,581	381,831	1	100.00
TOTAL EXPENSES	2,017,662	74,375	78,981	127,239	1,542,923	1,546,324	1,467,973	471,338	76.64
EXCESS OF REVENUES OVER (UNDER) EXPENSES	(838,638)	601	(3,004)	(75,637)	(518,200)	(525,598)	(480,034)	(313,040)	62.67
NET INCOME	(838,638)	601	(3,004)	(75,637)	(518,200)	(525,598)	(480,034)	(313,040)	62.67
BEGINNING FUND BALANCE						(4,872,100)	(4,710,837)		
CURRENT FUND BALANCE						(5,397,698)	(5,190,871)		
TOTAL ALL FUNDS									
TOTAL REVENUE	8,839,224	658,964	747,829	490,390	7,210,561	7,496,132	6,504,061	1,343,092	84.81
TOTAL EXPENSES	10,010,317	640,446	624,897	1,253,124	7,074,189	6,901,121	7,900,029	3,109,196	68.94
EXCESS OF REVENUES OVER (UNDER) EXPENSES	(1,171,093)	18,518	122,932	(762,734)	136,372	595,011	(1,395,968)	(1,766,104)	50.81-
NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS	28,000	0	0	0	28,000	30,200	5,620	(2,200)	107.86
NET INCOME	(1,143,093)	18,518	122,932	(762,734)	164,372	625,211	(1,390,348)	(1,768,304)	54.69-
CURRENT FUND BALANCE						655,411	(1,384,728)		

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CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: MARCH 31ST, 2018

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	369,907	28,668	16,845	39,558	284,089	263,227	264,611	106,680	71.16
LONGEVITY	2,200	169	138	254	1,692	1,616	1,692	585	73.43
TIME IN RANK	1,792	138	138	203	1,378	1,377	1,350	415	76.84
EDUCATION	2,400	185	92	277	1,846	1,616	1,846	784	67.32
OVERTIME	1,000	116	89	157	769	696	557	304	69.58
PAYROLL TAXES	28,863	2,237	1,278	2,967	22,236	18,616	18,227	10,247	64.50
HEALTH INS	31,346	2,612	1,282	5,316	20,899	18,086	24,605	13,260	57.70
DENTAL INS	2,600	217	122	241	1,950	1,668	2,239	932	64.14
DISABILITY	20,500	1,708	1,577	1,729	15,375	14,003	12,673	6,497	68.31
PENSION	31,039	4,796	3,521	3,400	23,843	23,725	22,662	7,315	76.43
EAP	1,782	446	446	446	1,782	1,782	1,782	0	100.00
WORKERS COMP	624	0	0	0	624	696	555	(72)	111.59
TOTAL ADMINISTRATION	494,053	41,290	25,528	54,547	376,484	347,107	352,800	146,946	70.26
COURT									
SALARIES	60,661	4,688	4,252	8,833	46,597	46,901	60,694	13,760	77.32
PAYROLL TAXES	4,641	357	296	666	3,570	3,478	4,591	1,163	74.94
HEALTH INS	5,499	403	743	897	4,298	5,529	4,483	(30)	100.54
DENTAL INS	510	36	80	41	411	565	411	(55)	110.73
PENSION	4,368	672	612	479	3,360	3,159	3,193	1,209	72.32
WORKERS COMP	136	0	0	0	136	112	121	24	82.54
TOTAL COURT	75,815	6,156	5,984	10,916	58,373	59,743	73,493	16,072	78.80
FIRE DEPARTMENT									
SALARIES	1,568,841	120,675	114,833	166,442	1,206,815	1,126,590	1,125,586	442,251	71.81
HOLIDAY	51,390	0	0	4,976	46,571	44,006	43,992	7,384	85.63
LONGEVITY	13,706	1,054	1,052	1,579	10,543	10,523	10,954	3,183	76.78
TIME IN RANK	4,783	368	361	541	3,679	3,607	3,603	1,176	75.41
EDUCATION	2,966	228	226	339	2,282	2,262	2,262	704	76.26
OVERTIME	110,000	6,600	4,955	19,146	90,255	85,749	103,071	24,251	77.95
PAYROLL TAXES	134,004	10,787	8,891	14,285	104,603	93,597	94,335	40,407	69.85
HEALTH INS	178,563	13,428	13,861	27,358	125,208	124,000	141,787	54,563	69.44
DENTAL INS	17,000	1,417	1,192	1,370	12,750	11,516	13,544	5,484	67.74
PENSION	14,013	2,157	1,809	685	10,779	9,573	4,755	4,440	68.31
WORKERS COMP	110,990	0	0	0	110,990	101,301	98,658	9,689	91.27
TOTAL FIRE DEPARTMENT	2,206,256	156,714	147,182	236,720	1,724,476	1,612,724	1,642,547	593,532	73.10

CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: MARCH 31ST, 2018

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	1,725,454	132,515	132,356	193,998	1,336,192	1,322,447	1,286,246	403,007	76.64
HOLIDAY	54,885	0	0	5,623	50,568	51,509	50,299	3,377	93.85
LONGEVITY	16,161	1,243	1,243	1,865	12,432	12,431	12,431	3,730	76.92
TIME IN RANK	2,848	219	219	322	2,191	2,189	2,146	659	76.86
EDUCATION	18,002	1,385	1,385	2,077	13,848	13,848	13,848	4,154	76.92
OVERTIME	6,000	692	1,966	769	4,615	11,225	4,698	(5,225)	187.08
PAYROLL TAXES	139,486	10,797	9,860	14,966	107,360	102,281	99,002	37,205	73.33
HEALTH INS	196,241	16,353	16,925	32,503	147,181	150,117	162,158	46,124	76.50
DENTAL INS	20,000	1,667	1,567	1,657	15,000	13,951	16,251	6,049	69.76
PENSION	185,653	28,572	28,282	20,709	142,812	143,640	138,658	42,013	77.37
WORKERS COMP	52,569	0	0	0	52,569	62,983	46,728	(10,414)	119.81
TOTAL POLICE DEPARTMENT	2,417,299	193,443	193,802	274,489	1,884,767	1,886,620	1,832,466	530,679	78.05
PUBLIC WORKS									
SALARIES	163,383	12,567	12,543	18,449	125,681	125,635	123,195	37,748	76.90
LONGEVITY	4,000	308	308	462	3,077	3,077	3,077	923	76.93
TIME IN RANK	1,049	81	81	119	807	806	790	243	76.84
OVERTIME	8,000	80	80	0	3,420	2,350	3,486	5,650	29.37
PAYROLL TAXES	13,497	1,038	911	1,372	10,382	9,325	9,209	4,172	69.09
HEALTH INS	30,069	2,506	2,654	5,240	22,552	23,852	27,058	6,217	79.32
DENTAL INS	3,000	250	240	240	2,250	2,162	2,402	838	72.05
PENSION	12,703	1,955	1,936	1,332	9,772	9,471	9,116	3,232	74.56
WORKERS COMP	10,233	0	0	0	10,233	11,131	9,096	(898)	108.78
TOTAL PUBLIC WORKS	245,934	18,785	18,752	27,213	188,174	187,808	187,429	58,126	76.37
STORMWATER									
SALARIES	110,641	8,511	8,503	12,504	85,109	84,524	83,392	26,117	76.39
LONGEVITY	920	71	71	106	708	708	708	212	76.93
OVERTIME	1,048	121	89	157	806	696	474	352	66.40
PAYROLL TAXES	8,534	656	595	895	6,564	5,938	5,852	2,596	69.58
HEALTH INS	12,709	1,059	1,160	2,291	9,532	10,305	11,453	2,404	81.09
DENTAL INS	1,500	125	120	120	1,125	1,068	1,201	432	71.18
PENSION	8,108	962	962	894	5,952	4,874	5,912	3,234	60.12
WORKERS COMP	288	0	0	0	288	254	256	34	88.33
TOTAL STORMWATER	143,748	11,505	11,499	16,967	110,084	108,367	109,249	35,381	75.39
BUILDING DEPARTMENT									
SALARIES	159,348	12,257	12,241	18,001	122,577	122,750	120,108	36,598	77.03
LONGEVITY	640	49	49	74	492	492	492	148	76.91
EDUCATION	1,596	123	123	184	1,228	1,228	1,228	368	76.93
OVERTIME	750	87	0	0	577	0	24	750	0.00
PAYROLL TAXES	12,361	951	860	1,310	9,509	8,736	8,530	3,625	70.68
HEALTH INS	26,304	2,192	2,154	4,258	19,728	19,357	21,289	6,947	73.59

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CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: MARCH 31ST, 2018

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	2,000	167	160	160	1,500	1,441	1,601	559	72.05
PENSION	11,688	1,799	1,787	1,278	8,991	8,929	8,514	2,759	76.39
WORKERS COMP	5,412	0	0	0	5,412	6,045	4,811	(633)	111.70
TOTAL BUILDING DEPARTMENT	220,099	17,624	17,374	25,265	170,013	168,979	166,597	51,120	76.77
TOTAL SALARY EXPENSES	5,803,204	445,516	420,122	646,117	4,512,371	4,371,349	4,364,582	1,431,855	75.33

CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: MARCH 31ST, 2018

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	4,158,235	319,881	301,573	457,785	3,207,060	3,092,074	3,063,831	1,066,161	74.36
HOLIDAY	106,275	0	0	10,599	97,138	95,514	94,291	10,761	89.87
LONGEVITY	37,627	2,894	2,862	4,339	28,944	28,847	29,355	8,780	76.67
TIME IN RANK	10,472	806	798	1,185	8,055	7,979	7,890	2,493	76.19
EDUCATION	24,964	1,920	1,826	2,878	19,203	18,953	19,184	6,011	75.92
OVERTIME	126,798	7,695	7,179	20,228	100,443	100,715	112,310	26,083	79.43
PAYROLL TAXES	341,386	26,823	22,691	36,462	264,224	241,971	239,747	99,415	70.88
HEALTH INS	480,731	38,554	38,779	77,861	349,398	351,246	392,833	129,485	73.06
DENTAL INS	46,610	3,877	3,481	3,830	34,987	32,370	37,650	14,240	69.45
DISABILITY	20,500	1,708	1,577	1,729	15,375	14,003	12,673	6,497	68.31
PENSION	267,572	40,913	38,910	28,777	205,509	203,370	192,811	64,202	76.01
EAP	1,782	446	446	446	1,782	1,782	1,782	0	100.00
WORKERS COMP	180,252	0	0	0	180,252	182,524	160,225	(2,272)	101.26
TOTAL SALARY EXPENSES	5,803,204	445,516	420,122	646,117	4,512,371	4,371,349	4,364,582	1,431,855	75.33

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SALES TAX REPORT (CASH BASIS)
AS OF: MARCH 31ST, 2018

	CURRENT MONTH PRIOR YEAR	CURRENT MONTH ACTUAL	$ CHANGE	% CHANGE	CURRENT MONTH BUDGET	$ DIFFERENCE	% DIFF
ONE CENT TAX							
JULY	129,812.80	121,052.93	(8,759.87)	6.75-	121,707.75	(654.82)	0.54-
AUGUST	83,456.11	99,742.11	16,286.00	19.51	89,569.32	10,172.79	11.36
SEPTEMBER	83,527.59	97,522.02	13,994.43	16.75	85,651.36	11,870.66	13.86
OCTOBER	93,887.47	58,251.24	(35,636.23)	37.96-	76,281.72	(18,030.48)	23.64-
NOVEMBER	80,471.81	93,431.04	12,959.23	16.10	97,907.18	(4,476.14)	4.57-
DECEMBER	68,558.39	78,534.32	9,975.93	14.55	85,930.22	(7,395.90)	8.61-
JANUARY	247,379.33	222,328.15	(25,051.18)	10.13-	223,114.59	(786.44)	0.35-
FEBRUARY	275,738.61	334,546.92	58,808.31	21.33	334,630.08	(83.16)	0.02-
MARCH	62,186.10	73,434.07	11,247.97	18.09	73,423.42	10.65	0.01
TOTAL	1,125,018.21	1,178,842.80	53,824.59	4.78	1,188,215.64	(9,372.84)	0.79-
QUARTER CENT TAX							
JULY	48,435.58	46,396.49	(2,039.09)	4.21-	45,894.63	501.86	1.09
AUGUST	32,966.58	38,848.59	5,882.01	17.84	33,931.49	4,917.10	14.49
SEPTEMBER	32,070.28	38,104.66	6,034.38	18.82	32,959.13	5,145.53	15.61
OCTOBER	36,286.26	23,443.26	(12,843.00)	35.39-	29,650.45	(6,207.19)	20.93-
NOVEMBER	32,885.93	37,548.38	4,662.45	14.18	39,048.49	(1,500.11)	3.84-
DECEMBER	28,368.16	32,673.31	4,305.15	15.18	37,398.56	(4,725.25)	12.63-
JANUARY	54,322.30	49,055.69	(5,266.61)	9.70-	48,886.50	169.19	0.35
FEBRUARY	60,561.73	73,310.34	12,748.61	21.05	73,257.17	53.17	0.07
MARCH	24,663.55	36,479.22	11,815.67	47.91	36,478.99	0.23	0.00
TOTAL	350,560.37	375,859.94	25,299.57	7.22	377,505.41	(1,645.47)	0.44-
QUARTER CENT FIRE TAX							
JULY	56,533.64	54,153.50	(2,380.14)	4.21-	55,787.05	(1,633.55)	2.93-
AUGUST	38,478.31	45,343.68	6,865.37	17.84	37,966.83	7,376.85	19.43
SEPTEMBER	37,437.04	44,475.36	7,038.32	18.80	36,939.72	7,535.64	20.40
OCTOBER	42,352.95	27,362.76	(14,990.19)	35.39-	41,792.78	(14,430.02)	34.53-
NOVEMBER	38,384.21	43,826.13	5,441.92	14.18	37,874.39	5,951.74	15.71
DECEMBER	33,111.01	56,143.63	23,032.62	69.56	61,626.12	(5,482.49)	8.90-
JANUARY	63,404.57	39,249.71	(24,154.86)	38.10-	39,065.82	183.89	0.47
FEBRUARY	70,687.14	85,567.13	14,879.99	21.05	85,506.24	60.89	0.07
MARCH	28,787.15	42,578.20	13,791.05	47.91	42,578.51	(0.31)	0.00
TOTAL	409,176.02	438,700.10	29,524.08	7.22	439,137.46	(437.36)	0.10-
PARKS & STORMWATER TAX							
JULY	113,066.95	108,306.65	(4,760.30)	4.21-	111,574.63	(3,267.98)	2.93-
AUGUST	76,956.41	90,687.51	13,731.10	17.84	75,934.02	14,753.49	19.43
SEPTEMBER	74,880.11	88,950.61	14,070.50	18.79	73,890.08	15,060.53	20.38
OCTOBER	84,705.74	54,725.59	(29,980.15)	35.39-	83,585.97	(28,860.38)	34.53-
NOVEMBER	76,768.10	87,652.18	10,884.08	14.18	75,749.14	11,903.04	15.71
DECEMBER	66,222.09	112,287.38	46,065.29	69.56	123,252.84	(10,965.46)	8.90-
JANUARY	126,809.10	78,499.01	(48,310.09)	38.10-	78,121.76	377.25	0.48
FEBRUARY	141,374.47	171,134.34	29,759.87	21.05	171,013.32	121.02	0.07
MARCH	57,573.92	85,156.10	27,582.18	47.91	85,157.44	(1.34)	0.00
TOTAL	818,356.89	877,399.37	59,042.48	7.21	878,279.20	(879.83)	0.10-

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CITY OF FRONTENAC
SALES TAX REPORT (CASH BASIS)
AS OF: MARCH 31ST, 2018

	CURRENT MONTH PRIOR YEAR	CURRENT MONTH ACTUAL	$ CHANGE	% CHANGE	CURRENT MONTH BUDGET	$ DIFFERENCE	% DIFF
CAPITAL IMPROVEMENT TAX							
JULY	96,106.98	92,060.64	(4,046.34)	4.21-	94,836.92	(2,776.28)	2.93-
AUGUST	65,412.99	77,084.41	11,671.42	17.84	64,542.89	12,541.52	19.43
SEPTEMBER	63,634.93	75,608.10	11,973.17	18.82	62,788.10	12,820.00	20.42
OCTOBER	71,999.85	46,516.77	(25,483.08)	35.39-	71,046.94	(24,530.17)	34.53-
NOVEMBER	65,252.90	74,504.46	9,251.56	14.18	64,385.74	10,118.72	15.72
DECEMBER	56,288.83	95,444.32	39,155.49	69.56	104,763.24	(9,318.92)	8.90-
JANUARY	107,787.71	66,724.16	(41,063.55)	38.10-	66,419.89	304.27	0.46
FEBRUARY	120,168.40	145,464.33	25,295.93	21.05	145,359.00	105.33	0.07
MARCH	48,937.87	72,382.63	23,444.76	47.91	72,382.67	(0.04)	0.00
TOTAL	695,590.46	745,789.82	50,199.36	7.22	746,525.39	(735.57)	0.10-
TOTAL SALES TAX	3,398,701.95	3,616,592.03	217,890.08	6.41	3,629,663.10	(13,071.07)	0.36-

GRAND TOTALS

	CURRENT MONTH PRIOR YEAR	CURRENT MONTH ACTUAL	$ CHANGE	% CHANGE	CURRENT MONTH BUDGET	$ DIFFERENCE	% DIFF
JULY	443,955.95	421,970.21	(21,985.74)	4.95-	429,800.98	(7,830.77)	1.82-
AUGUST	297,270.40	351,706.30	54,435.90	18.31	301,944.55	49,761.75	16.48
SEPTEMBER	291,549.95	344,660.75	53,110.80	18.22	292,228.39	52,432.36	17.94
OCTOBER	329,232.27	210,299.62	(118,932.65)	36.12-	302,357.86	(92,058.24)	30.45-
NOVEMBER	293,762.95	336,962.19	43,199.24	14.71	314,964.94	21,997.25	6.98
DECEMBER	252,548.48	375,082.96	122,534.48	48.52	412,970.98	(37,888.02)	9.17-
JANUARY	599,703.01	455,856.72	(143,846.29)	23.99-	455,608.56	248.16	0.05
FEBRUARY	668,530.35	810,023.06	141,492.71	21.16	809,765.81	257.25	0.03
MARCH	222,148.59	310,030.22	87,881.63	39.56	310,021.03	9.19	0.00
TOTAL SALES TAX	3,398,701.95	3,616,592.03	217,890.08	6.41	3,629,663.10	(13,071.07)	0.36-

*** END OF REPORT ***

CITY OF FRONTENAC
ROLLING 12 MONTH PERIOD - SALES TAX REPORT (CASH BASIS)
AS OF MAR 2018 (TWO-MONTH LAG FROM SALES)

ONE CENT TAX	CURRENT MONTH PRIOR YEAR	CURRENT MONTH ACTUAL	$ CHANGE	% CHANGE	CURRENT MONTH BUDGET	$ DIFFERENCE	% DIFF
1 JULY	129,812.80	121,052.93	(8,759.87)	-6.75	121,707.75	(654.82)	-0.54
2 AUGUST	83,456.11	99,742.11	16,286.00	19.51	89,569.32	10,172.79	11.36
3 SEPTEMBER	83,527.59	97,522.02	13,994.43	16.75	85,651.36	11,870.66	13.86
4 OCTOBER	93,887.47	58,251.24	(35,636.23)	-37.96	76,281.72	(18,030.48)	-23.64
5 NOVEMBER	80,471.81	93,431.04	12,959.23	16.10	97,907.18	(4,476.14)	-4.57
6 DECEMBER	68,558.39	78,534.32	9,975.93	14.55	85,930.22	(7,395.90)	-8.61
7 JANUARY	247,379.33	222,328.15	(25,051.18)	-10.13	223,114.59	(786.44)	-0.35
8 FEBRUARY	275,738.61	334,546.92	58,808.31	21.33	334,630.08	(83.16)	-0.02
9 MARCH	**62,186.10**	**73,434.07**	**11,247.97**	**18.09**	**73,423.42**	**10.65**	**0.01**
10 APRIL	139,548.25	95,801.45	(43,746.80)	-31.35	130,032.66	(34,231.21)	-26.33
11 MAY	84,181.29	115,930.63	31,749.34	37.72	132,685.63	(16,755.00)	-12.63
12 JUNE	72,667.19	71,790.76	(876.43)	-1.21	94,324.04	(22,533.28)	-23.89
TOTAL	**1,421,414.94**	**1,462,365.64**	40,950.70	2.88	**1,545,257.97**	(82,892.33)	-5.36
			40,950.70	**2.88%**		**(82,892.33)**	**-5.36%**

QUARTER CENT TAX	CURRENT MONTH PRIOR YEAR	CURRENT MONTH ACTUAL	$ CHANGE	% CHANGE	CURRENT MONTH BUDGET	$ DIFFERENCE	% DIFF
1 JULY	48,435.58	46,396.49	(2,039.09)	-4.21	45,894.63	501.86	1.09
2 AUGUST	32,966.58	38,848.59	5,882.01	17.84	33,931.49	4,917.10	14.49
3 SEPTEMBER	32,070.28	38,104.66	6,034.38	18.82	32,959.13	5,145.53	15.61
4 OCTOBER	36,286.26	23,443.26	(12,843.00)	-35.39	29,650.45	(6,207.19)	-20.93
5 NOVEMBER	32,885.93	37,548.38	4,662.45	14.18	39,048.49	(1,500.11)	-3.84
6 DECEMBER	28,368.16	32,673.31	4,305.15	15.18	37,398.56	(4,725.25)	-12.63
7 JANUARY	54,322.30	49,055.69	(5,266.61)	-9.70	48,886.50	169.19	0.35
8 FEBRUARY	60,561.73	73,310.34	12,748.61	21.05	73,257.17	53.17	0.07
9 MARCH	**24,663.55**	**36,479.22**	**11,815.67**	**47.91**	**36,478.99**	**0.23**	**0.00**
10 APRIL	41,336.32	32,475.80	(8,860.52)	-21.44	41,019.15	(8,543.35)	-20.83
11 MAY	31,607.32	35,033.57	3,426.25	10.84	42,155.72	(7,122.15)	-16.89
12 JUNE	25,251.11	28,311.10	3,059.99	12.12	41,576.88	(13,265.78)	-31.91
TOTAL	**448,755.12**	**471,680.41**	22,925.29	5.11	**502,257.16**	(30,576.75)	-6.09
			22,925.29	**5.11%**		**(30,576.75)**	**-6.09%**

QTR CENT FIRE TAX	CURRENT MONTH PRIOR YEAR	CURRENT MONTH ACTUAL	$ CHANGE	% CHANGE	CURRENT MONTH BUDGET	$ DIFFERENCE	% DIFF
1 JULY	56,533.64	54,153.50	(2,380.14)	-4.21	55,787.05	(1,633.55)	-2.93
2 AUGUST	38,478.31	45,343.68	6,865.37	17.84	37,966.83	7,376.85	19.43
3 SEPTEMBER	37,437.04	44,475.36	7,038.32	18.80	36,939.72	7,535.64	20.40
4 OCTOBER	42,352.95	27,362.76	(14,990.19)	-35.39	41,792.78	(14,430.02)	-34.53
5 NOVEMBER	38,384.21	43,826.13	5,441.92	14.18	37,874.39	5,951.74	15.71
6 DECEMBER	33,111.01	56,143.63	23,032.62	69.56	61,626.12	(5,482.49)	-8.90
7 JANUARY	63,404.57	39,249.71	(24,154.86)	-38.10	39,065.82	183.89	0.47
8 FEBRUARY	70,687.14	85,567.13	14,879.99	21.05	85,506.24	60.89	0.07
9 MARCH	**28,787.15**	**42,578.20**	**13,791.05**	**47.91**	**42,578.51**	**(0.31)**	**0.00**
10 APRIL	48,247.37	37,905.50	(10,341.87)	-21.44	48,561.82	(10,656.32)	-21.94
11 MAY	36,891.68	40,890.92	3,999.24	10.84	49,907.39	(9,016.47)	-18.07
12 JUNE	29,471.83	33,044.53	3,572.70	12.12	48,469.24	(15,424.71)	-31.82
TOTAL	**523,786.90**	**550,541.05**	26,754.15	5.11	**586,075.91**	(35,534.86)	-6.06
			26,754.15	**5.11%**		**(35,534.86)**	**-6.06%**

CITY OF FRONTENAC
ROLLING 12 MONTH PERIOD - SALES TAX REPORT (CASH BASIS)
AS OF MAR 2018 (TWO-MONTH LAG FROM SALES)

PARKS/STORMWTR	CURRENT MONTH PRIOR YEAR	CURRENT MONTH ACTUAL	$ CHANGE	% CHANGE	CURRENT MONTH BUDGET	$ DIFFERENCE	% DIFF
1 JULY	113,066.95	108,306.65	(4,760.30)	-4.21	111,574.63	(3,267.98)	-2.93
2 AUGUST	76,956.41	90,687.51	13,731.10	17.84	75,934.02	14,753.49	19.43
3 SEPTEMBER	74,880.11	88,950.61	14,070.50	18.79	73,890.08	15,060.53	20.38
4 OCTOBER	84,705.74	54,725.59	(29,980.15)	-35.39	83,585.97	(28,860.38)	-34.53
5 NOVEMBER	76,768.10	87,652.18	10,884.08	14.18	75,749.14	11,903.04	15.71
6 DECEMBER	66,222.09	112,287.38	46,065.29	69.56	123,252.84	(10,965.46)	-8.90
7 JANUARY	126,809.10	78,499.01	(48,310.09)	-38.10	78,121.76	377.25	0.48
8 FEBRUARY	141,374.47	171,134.34	29,759.87	21.05	171,013.32	121.02	0.07
9 MARCH	**57,573.92**	**85,156.10**	**27,582.18**	**47.91**	**85,157.44**	**(1.34)**	**0.00**
10 APRIL	96,494.66	75,810.64	(20,684.02)	-21.44	97,123.31	(21,312.67)	-21.94
11 MAY	73,783.63	81,781.92	7,998.29	10.84	99,814.44	(18,032.52)	-18.07
12 JUNE	58,943.90	66,090.49	7,146.59	12.12	96,973.25	(30,882.76)	-31.85
TOTAL	**1,047,579.08**	**1,101,082.42**	53,503.34	5.11	**1,172,190.20**	(71,107.78)	-6.07
			53,503.34	**5.11%**		**(71,107.78)**	**-6.07%**

CAPITAL IMPROV.	CURRENT MONTH PRIOR YEAR	CURRENT MONTH ACTUAL	$ CHANGE	% CHANGE	CURRENT MONTH BUDGET	$ DIFFERENCE	% DIFF
1 JULY	96,106.98	92,060.64	(4,046.34)	-4.21	94,836.92	(2,776.28)	-2.93
2 AUGUST	65,412.99	77,084.41	11,671.42	17.84	64,542.89	12,541.52	19.43
3 SEPTEMBER	63,634.93	75,608.10	11,973.17	18.82	62,788.10	12,820.00	20.42
4 OCTOBER	71,999.85	46,516.77	(25,483.08)	-35.39	71,046.94	(24,530.17)	-34.53
5 NOVEMBER	65,252.90	74,504.46	9,251.56	14.18	64,385.74	10,118.72	15.72
6 DECEMBER	56,288.83	95,444.32	39,155.49	69.56	104,763.24	(9,318.92)	-8.90
7 JANUARY	107,787.71	66,724.16	(41,063.55)	-38.10	66,419.89	304.27	0.46
8 FEBRUARY	120,168.40	145,464.33	25,295.93	21.05	145,359.00	105.33	0.07
9 MARCH	**48,937.87**	**72,382.63**	**23,444.76**	**47.91**	**72,382.67**	**(0.04)**	**0.00**
10 APRIL	82,020.38	64,439.04	(17,581.34)	-21.44	82,555.05	(18,116.01)	-21.94
11 MAY	62,716.06	69,514.73	6,798.67	10.84	84,842.51	(15,327.78)	-18.07
12 JUNE	50,103.30	56,175.64	6,072.34	12.12	82,412.39	(26,236.75)	-31.84
TOTAL	**890,430.20**	**935,919.23**	45,489.03	5.11	**996,335.34**	(60,416.11)	-6.06
			45,489.03	**5.11%**		**(60,416.11)**	**-6.06%**

GRAND TOTALS	CURRENT MONTH PRIOR YEAR	CURRENT MONTH ACTUAL	$ CHANGE	% CHANGE	CURRENT MONTH BUDGET	$ DIFFERENCE	% DIFF
1 JULY	443,955.95	421,970.21	(21,985.74)	-4.95	429,800.98	(7,830.77)	-1.82
2 AUGUST	297,270.40	351,706.30	54,435.90	18.31	301,944.55	49,761.75	16.48
3 SEPTEMBER	291,549.95	344,660.75	53,110.80	18.22	292,228.39	52,432.36	17.94
4 OCTOBER	329,232.27	210,299.62	(118,932.65)	-36.12	302,357.86	(92,058.24)	-30.45
5 NOVEMBER	293,762.95	336,962.19	43,199.24	14.71	314,964.94	21,997.25	6.98
6 DECEMBER	252,548.48	375,082.96	122,534.48	48.52	412,970.98	(37,888.02)	-9.17
7 JANUARY	599,703.01	455,856.72	(143,846.29)	-23.99	455,608.56	248.16	0.05
8 FEBRUARY	668,530.35	810,023.06	141,492.71	21.16	809,765.81	257.25	0.03
9 MARCH	**222,148.59**	**310,030.22**	**87,881.63**	**39.56**	**310,021.03**	**9.19**	**0.00**
10 APRIL	407,646.98	306,432.43	(101,214.55)	-24.83	399,291.99	(92,859.56)	-23.26
11 MAY	289,179.98	343,151.77	53,971.79	18.66	409,405.69	(66,253.92)	-16.18
12 JUNE	236,437.33	255,412.52	18,975.19	8.03	363,755.80	(108,343.28)	-29.78
TOTAL	**4,331,966.24**	**4,521,588.75**	189,622.51	4.38	**4,802,116.58**	(280,527.83)	-5.84
			189,622.51	**4.38%**		**(280,527.83)**	**-5.84%**