CITY OF FRONTENAC BUDGET SUMMARY FISCAL YEAR 2017-2018

5/	1	5	17	N	1	,

	CAPITAI	AND GENE	RAL FUNDS			
n	15-16	16-17	16-17	17-18	\$ Diff 17-18	% Diff 17-18
Revenues	Actual	Budget	Estimate	Budget	from 16-17 Est	from 16-17 Est
General Fund Property Tax	\$ 1,192,776	\$ 1,231,914	\$ 1,258,422	\$ 1,264,714	\$ 6,292	0.50%
General Fund Sales Tax	2,522,325	2,711,348	2,434,494	2,347,826	(86,668)	-3.56%
General Fund Prop P Sales Tax	-	-	-	131,250	131,250	100.00%
General Fund Other	2,333,839	2,385,081	2,370,085	2,450,553	80,468	3.40%
General Fund Total Revenues	6,048,940	6,328,343	6,063,001	6,063,093	131,342	2.17%
Capital Improvement Sales Tax	932,573	1,001,517	905,254	873,027	(32,227)	-3.56%
Capital Impr. Other (Includes Grants*)	677,582	305,997	313,632	305,997	(7,635)	-2.43%
Capital Total Revenues (Includes Grants*)	1,610,155	1,307,514	1,218,886	1,179,024	(39,862)	-3.27%
Total CAP/GF Revenue (Includes Grants*)	7,659,095	7,635,857	7,281,887	7,242,117	(39,770)	-0.55%
CAP/GF Revenue Excluding Grants	7,250,943	7,635,857	7,273,137	7,242,117	(31,020)	-0.43%
	!				ì	•
T 114	15-16	16-17	16-17	17-18	\$ Diff 17-18	% Diff 17-18
Expenditures	Actual	Budget	Estimate	Budget	from 16-17 Est	
General Fund Personnel	5,214,705	5,291,494	5,256,208	5,443,728	187,520	3.57%
General Fund Operational/Non Personnel	695,780	746,888	700,331	789,781	89,450	12.77%
General Fund Total Expenditures	5,910,485	6,038,382	5,956,539	6,233,509	276,970	4.65%
Capital Improvement Personnel	240,994	245,820	241,224	248,934	7,710	3.20%
Capital Operational/Non Personnel	971,673	1,018,850	972,439	1,018,645	46,206	4.75%
Capital Purchase and Infrastructure	218,357	954,800	775,307	135,083	(640,224)	-82.58%
Capital Impr Total Expenditures	1,431,024	2,219,470	1,988,969	1,402,663	(586,308)	-29.48%
			•	•		•
Total CAP and GF Expenditures	7,341,509	8,257,851	7,945,509	7,636,172	(309,337)	-3.89%
	15-16	16-17	16-17	17-18	\$ Diff 17-18	% Diff 17-18
Net Income	Actual	Budget	Estimate	Budget	from 16-17 Est	from 16-17 Est
General Fund	138,455	289,961	106,462	(170,416)	(276,878)	-260.07%
Capital Improvements Fund	(195,174)	(911,956)	(770,083)	(223,638)	/	70.96%
Cupital Improvements I and	(175,171)	()11,)30)	(770,003)	(223,030)	2 10,113	70.5070
NET INCOME GF/CAP COMBINED:	(56,719)	(621,994)	(663,622)	(394,054)	269,568	40.62%
					0.7100	
Fund Balance on June 30th	15-16	16-17	16-17	17-18	\$ Diff 17-18	% Diff 17-18
	Actual	Budget	Estimate	Budget	from 16-17 Est	from 16-17 Est
General Fund	11,817,620	12,107,581	11,924,082	11,753,666	(170,416)	-1.43%
Capital Improvements Fund	(4,710,837)	(5,622,793)	/	(5,704,558)	(223,638)	-4.08%
Total Fund Balance	\$ 7,106,783	\$ 6,484,789	\$ 6,443,161	\$ 6,049,108	\$ (394,054)	-6.12%

Fund Balance as a Percentage of Expenses, Debt Service, and Compensated Absences:

	17-18 Budget
50% of GF Expenditures	3,116,754
50% of CAP Expenditures	701,331
2-Years' Gross Debt Service	764,653
Compensated Absences	50,000
Total	\$ 4,632,739
Net Fund Balance as % of Expenditures	131%

PARKS AND STORMWATER FUND											
	15-16	16-17	16-17	17-18	\$ Diff 17-18	% Diff 17-18					
	Actual	Budget	Estimate	Budget	from 16-17 Est	from 16-17 Est					
Parks & Stormwater REVENUES*	1,248,929	1,957,467	1,304,353	1,625,107	320,754	24.59%					
Parks & Stormwater EXPENDITURES	1,209,766	2,590,589	2,449,609	1,759,149	(690,460)	-28.19%					
Parks & Stormwater Net Income	39,163	(633,122)	(1,145,256)	(134,042)	1,011,214	-88.30%					
Parks & Stormwater Fund Balance	1,569,060	896,775	384,641	250,598	(134,043)	-34.85%					
Sewer Lateral (Included in Fund Balance)	53,589	61,857	48,061	47,061	(1,000)	-2.08%					

	SUMMARY OF ALL FUNDS											
	15-16	16-17	16-17	17-18	\$ Diff 17-18	% Diff 17-18						
	Actual	Budget	Estimate	Budget	from 16-17 Est	from 16-17 Est						
TOTAL REVENUES	8,908,024	9,593,324	8,586,240	8,867,224	280,984	3.27%						
TOTAL EXPENDITURES	8,551,275	10,848,440	10,395,118	9,395,321	(999,797)	-9.62%						
TOTAL NET INCOME	356,749	(1,255,116)	(1,808,878)	(528,097)	1,280,781	70.81%						
TOTAL FUND BALANCES	\$ 8,675,843	\$ 7,381,564	\$ 6,827,803	\$ 6,299,706	\$ (528,097)	-7.73%						

City o	f Frontena	c REVEN	UE SUMM	ARY - AI	LL FUNDS			Updated 05-25-17
	14-15	15-16	16-17	16-17	17-18	\$ Diff 17-18 Budget from	% Diff 17-18 Budget from	
	Actual	Actual	Budget	Estimate	Budget	16-17 Est	16-17 Est	Comments for 2017-18:
Real Estate Tax	\$ 1,192,587	\$ 1,192,776	\$ 1,231,914	\$ 1,258,422	\$ 1,264,714	\$ 6,292	0.50%	0.5% increase over 16-17 estimate
One Cent Tax	1,482,350	1,503,758	1,624,596	1,445,761	1,394,292	(51,469)	-3.56%	Anchor down 15% - All others down 2%
One Cent Prop P Tax	-	-	-	-	131,250	131,250		Prop P (starts Oct 17)
Quarter Cent Tax	453,538	469,994	497,624	456,225	439,983	(16,242)	-3.56%	Anchor down 15% - All others down 2%
Use Tax	-	-	-	72,349	98,000	25,651		Running between \$6,000-\$10,000 a month
Quarter Cent Fire Tax	529,365	548,573	589,128	532,508	513,551	(18,957)	-3.56%	Anchor down 15% - All others down 2%
Cigarette Tax	9,157	10,359	10,205	9,258	9,397	139	1.50%	1.5% increase over 16-17 estimate
Gasoline Tax	92,123	92,539	95,108	95,726	97,162	1,436	1.50%	1.5% increase over 16-17 estimate
Mo MV Sales Tax	27,924	29,288	28,945	29,859	30,307	448	1.50%	1.5% increase over 16-17 estimate
Mo MV Fee Increase	15,011	15,349	15,020	14,331	14,546	215	1.50%	1.5% increase over 16-17 estimate
Utility Taxes-Electric Utility Taxes - Gas	305,744 64,236	271,618 46,489	310,484 66,122	276,615 41,372	275,000 41,000	(1,615)		Flat compared to 16-17 estimate after analysis of historical data Flat compared to 16-17 estimate after analysis of historical data
Utility Taxes - Gas Utility Taxes - Telephone	148,622	134,935	133,838	115,398	115,000	(398)		Flat compared to 16-17 estimate after analysis of historical data
Utility Taxes - Water	26,187	20,320	25,025	23,150	23,500	350		Flat compared to 16-17 estimate after analysis of historical data
Cable Franchise Fee	71,729	72,299	72,780	73,388	74,489	1,101	1.50%	1.5% increase over 16-17 estimate
Business Licenses	324,541	561,055	351,000	386,849	367,507	(19,342)	-5.00%	Anchor down 15% - All others down 2%
PILOTS	71,823	-	116,000	215,222	116,000	(99,222)		Includes Financial Institution Tax in 16-17 of \$54,585 (3 times normal amt)
Liquor Licenses	10,028	8,453	9,150	9,103	9,150	47		Flat compared to 16-17 estimate after analysis of historical data
Bldg. Permits/License.	217,197	160,012	182,809	104,552	105,000	448		Flat compared to 16-17 estimate after analysis of historical data
Reimbursable Fees	10,859	33,233	30,000	8,337	8,400	63	0.76%	Flat compared to 16-17 estimate after analysis of historical data
West End Park*	13,634	406	200	63	200	137		Same as 16-17 Budget
Board of Adjustment	500	1,250	750	375	750	375	100.00%	Same as 16-17 Budget
Building Sign Fees	5,200	3,050	4,000	3,500	3,500	-	0.00%	Flat compared to 16-17 estimate after analysis of historical data
Police/Fire Prot.	363,484	362,448	363,774	361,425	368,654	7,229	2.00%	2.0% increase over 16-17 estimate
Alarm Fees/Police Reports	23,578	21,933	34,000	34,000	34,000	-	0.00%	Flat compared to 16-17 estimate after analysis of historical data
Ambulance Revenue	145,680	146,213	144,022	151,589	152,000	411		Flat compared to 16-17 estimate after analysis of historical data
Court Fines	362,531	226,789	225,000	184,494	185,000	506	0.27%	Flat compared to 16-17 estimate after analysis of historical data
Interest Income	21,677	19,034	25,000	31,130	36,000	4,870	15.64%	Based on Feb interest * 12 months
Leasing	60,008	49,418	54,008	60,000	60,000	-	0.00%	
Misc Revenues	30,108	32,019	59,842	60,000	66,741	6,741		Includes SLAIT surplus disbursement in 17-18 of \$41,741
Sale of Surplus Assets	10,645	15,330	28,000	8,000 \$ 6,063,001	28,000 \$ 6,063,093	20,000 \$ 93	250.00%	16-17 Estimate is 1 PD car. Pumper and 1 PD car will be sold in 17-18.
Total Revenues	\$ 6,090,066	\$ 6,048,940	\$ 6,328,343	8 6 063 001	86063093	V 04	11 111111/2	
			, ,	Φ 0,000,001	\$ 0,005,075	φ <i>)</i> 3	0.00%	
Canital Improvement Fund	14.15	15 16	16 17					
Capital Improvement Fund	14-15 Actual	15-16 Actual	16-17 Rudget	16-17	17-18	\$ Diff 17-18 Budget from	% Diff 17-18 Budget from	
Revenues	Actual	Actual	Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 Budget from 16-17 Est	% Diff 17-18 Budget from 16-17 Est	
Revenues Half-Cent Sales Tax	Actual 899,922	Actual 932,573	Budget 1,001,517	16-17 Estimate 905,254	17-18 Budget 873,027	\$ Diff 17-18 Budget from 16-17 Est (32,227)	% Diff 17-18 Budget from 16-17 Est -3.56%	Anchor down 15% - All others down 2%
Revenues Half-Cent Sales Tax Road & Bridge Tax*	Actual 899,922 245,083	Actual 932,573 242,333	Budget	16-17 Estimate 905,254 247,638	17-18 Budget	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50%	0.5% increase over 16-17 estimate
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue	899,922 245,083 408,152	932,573 242,333 1,000	Budget 1,001,517 248,876	16-17 Estimate 905,254 247,638 8,750	17-18 Budget 873,027 248,876	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved)
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds)	Actual 899,922 245,083	Actual 932,573 242,333 1,000 57,121	Budget 1,001,517 248,876	16-17 Estimate 905,254 247,638	17-18 Budget 873,027	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue	899,922 245,083 408,152 56,998	932,573 242,333 1,000 57,121 2,823	Budget 1,001,517 248,876 - 57,121	16-17 Estimate 905,254 247,638 8,750 57,244	17-18 Budget 873,027 248,876 - 57,121	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0!	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved)
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds)	899,922 245,083 408,152	Actual 932,573 242,333 1,000 57,121	Budget 1,001,517 248,876	16-17 Estimate 905,254 247,638 8,750	17-18 Budget 873,027 248,876	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue	899,922 245,083 408,152 56,998 - 1,610,155	932,573 242,333 1,000 57,121 2,823 1,235,850	Budget 1,001,517 248,876 - 57,121 - 1,307,514	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund	899,922 245,083 408,152 56,998	932,573 242,333 1,000 57,121 2,823	Budget 1,001,517 248,876 - 57,121 - 1,307,514 16-17	16-17 Estimate 905,254 247,638 8,750 57,244	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues	899,922 245,083 408,152 56,998 - 1,610,155	932,573 242,333 1,000 57,121 2,823 1,235,850	Budget 1,001,517 248,876 - 57,121 - 1,307,514	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues	899,922 245,083 408,152 56,998 - 1,610,155 14-15 Actual	932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual	Budget 1,001,517 248,876 - 57,121 - 1,307,514 16-17 Budget	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886 16-17 Estimate	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax	899,922 245,083 408,152 56,998 - 1,610,155	932,573 242,333 1,000 57,121 2,823 1,235,850	Budget 1,001,517 248,876 - 57,121 - 1,307,514 16-17	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2%
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue	899,922 245,083 408,152 56,998 - 1,610,155 14-15 Actual 1,058,730	932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual	Budget 1,001,517 248,876 - 57,121 - 1,307,514 16-17 Budget 1,178,252 -	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886 16-17 Estimate 1,065,022	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget
Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program	899,922 245,083 408,152 56,998 - 1,610,155 14-15 Actual 1,058,730 - 36,369	932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507	Budget 1,001,517 248,876 57,121 1,307,514 16-17 Budget 1,178,252 37,000	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886 16-17 Estimate 1,065,022 - 35,204	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known
Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income	899,922 245,083 408,152 56,998 - 1,610,155 14-15 Actual 1,058,730 - 36,369 6,788	932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277	Budget 1,001,517 248,876	16-17 Estimate 905,254 247,638 8,750 57,244 1,218,886 16-17 Estimate 1,065,022 35,204 7,000	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 796 -	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income 319 Grants/MSD	Actual 899,922 245,083 408,152 56,998 -	Actual 932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277 110,000	Budget 1,001,517 248,876 - 57,121 - 1,307,514 16-17 Budget 1,178,252 - 37,000 4,200 738,015	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886 16-17 Estimate 1,065,022 - 35,204 7,000 110,000	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000 555,000	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 796 - 445,000	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00% 404.55%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income 319 Grants/MSD Total Revenues	899,922 245,083 408,152 56,998 - 1,610,155 14-15 Actual 1,058,730 - 36,369 6,788 65,000 1,166,887	932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277 110,000 1,248,929	1,001,517 248,876 - 57,121 - 1,307,514 16-17 Budget 1,178,252 - 37,000 4,200 738,015 1,957,467	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886 16-17 Estimate 1,065,022 - 35,204 7,000 110,000 1,217,226	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000 555,000 1,625,107	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 796 - 445,000 407,881	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00% 404.55% 20.84%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income 319 Grants/MSD	Actual 899,922 245,083 408,152 56,998 -	Actual 932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277 110,000	Budget 1,001,517 248,876 - 57,121 - 1,307,514 16-17 Budget 1,178,252 - 37,000 4,200 738,015	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886 16-17 Estimate 1,065,022 - 35,204 7,000 110,000	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000 555,000	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 796 - 445,000	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00% 404.55%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known
Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income 319 Grants/MSD Total Revenues Total - ALL FUNDS	## Actual 899,922 245,083 408,152 56,998 -	Actual 932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277 110,000 1,248,929 \$ 8,533,719	Budget 1,001,517 248,876 - 57,121 - 1,307,514 16-17 Budget 1,178,252 - 37,000 4,200 738,015 1,957,467 \$ 9,593,324	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886 16-17 Estimate 1,065,022 - 35,204 7,000 110,000 1,217,226 \$ 8,499,113	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000 555,000 1,625,107 \$ 8,867,224	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 796 - 445,000 407,881 \$ 368,112	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00% 404.55% 20.84% 3.84%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known
Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income 319 Grants/MSD Total Revenues Total - ALL FUNDS	## Actual 899,922 245,083 408,152 56,998 -	Actual 932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277 110,000 1,248,929 \$8,533,719 \$6,048,940	Budget 1,001,517 248,876	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886 16-17 Estimate 1,065,022 - 35,204 7,000 110,000 1,217,226 \$ 8,499,113	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000 555,000 1,625,107 \$ 8,867,224 \$ 6,063,093	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 796 - 445,000 407,881 \$ 368,112	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00% 404.55% 20.84% 3.84%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income 319 Grants/MSD Total Revenues Total - ALL FUNDS GF REV W/O GRANTS CAP REV W/O GRANTS	899,922 245,083 408,152 56,998 - 1,610,155 14-15 Actual 1,058,730 - 36,369 6,788 65,000 1,166,887 \$ 8,867,108	Actual 932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277 110,000 1,248,929 \$8,533,719 \$6,048,940 1,234,850	Budget 1,001,517 248,876 57,121 1,307,514 16-17 Budget 1,178,252 37,000 4,200 738,015 1,957,467 \$ 9,593,324 \$ 6,328,343 1,307,514	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886 16-17 Estimate 1,065,022 - 35,204 7,000 110,000 1,217,226 \$ 8,499,113 \$ 6,063,001 1,210,136	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000 555,000 1,625,107 \$ 8,867,224 \$ 6,063,093 1,179,024	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 445,000 407,881 \$ 368,112 92 (31,112)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00% 404.55% 20.84% 3.84% 0.00% -2.57%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income 319 Grants/MSD Total Revenues Total - ALL FUNDS GF REV W/O GRANTS CAP REV W/O GRANTS PS W/O GRANTS & MSD	## Actual 899,922 245,083 408,152 56,998 -	Actual 932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277 110,000 1,248,929 \$ 8,533,719 \$ 6,048,940 1,234,850 1,138,929	Budget 1,001,517 248,876 57,121 1,307,514 16-17 Budget 1,178,252 37,000 4,200 738,015 1,957,467 \$ 9,593,324 \$ 6,328,343 1,307,514 1,219,452	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886 16-17 Estimate 1,065,022 - 35,204 7,000 110,000 1,217,226 \$ 8,499,113 \$ 6,063,001 1,210,136 1,107,226	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000 555,000 1,625,107 \$ 8,867,224 \$ 6,063,093 1,179,024 1,070,107	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 796 - 445,000 407,881 \$ 368,112 92 (31,112) (37,119)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00% 404.55% 20.84% 3.84% 0.00% -2.57% -3.35%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known
Revenues Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income 319 Grants/MSD Total Revenues Total - ALL FUNDS GF REV W/O GRANTS CAP REV W/O GRANTS PS W/O GRANTS & MSD TOTAL REV W/O GRANTS & MSD	## Actual 899,922 245,083 408,152 56,998 -	Actual 932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277 110,000 1,248,929 \$8,533,719 \$6,048,940 1,234,850 1,138,929 8,422,719	Budget 1,001,517 248,876 - 57,121 - 1,307,514 16-17 Budget 1,178,252 - 37,000 4,200 738,015 1,957,467 \$ 9,593,324 \$ 6,328,343 1,307,514 1,219,452 8,855,309	16-17 Estimate 905,254 247,638 8,750 57,244 1,218,886 16-17 Estimate 1,065,022 35,204 7,000 110,000 1,217,226 \$ 8,499,113 \$ 6,063,001 1,210,136 1,107,226 8,380,363	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000 555,000 1,625,107 \$ 8,867,224 \$ 6,063,093 1,179,024 1,070,107 8,312,224	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 796 - 445,000 407,881 \$ 368,112 92 (31,112) (37,119) (68,139)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00% 404.55% 20.84% 3.84% -2.57% -3.35% -0.81%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known
Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income 319 Grants/MSD Total Revenues Total - ALL FUNDS GF REV W/O GRANTS CAP REV W/O GRANTS PS W/O GRANTS & MSD TOTAL REV W/O GRANTS & MSD TOTAL REV W/O GRANTS	899,922 245,083 408,152 56,998 - 1,610,155 14-15 Actual 1,058,730 - 36,369 6,788 65,000 1,166,887 \$ 8,867,108 \$ 6,090,066 1,202,003 1,101,887 8,393,956 7,292,069	Actual 932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277 110,000 1,248,929 \$8,533,719 \$6,048,940 1,234,850 1,138,929 8,422,719 7,283,790	### Red	16-17 Estimate 905,254 247,638 8,750 57,244 1,218,886 16-17 Estimate 1,065,022 35,204 7,000 110,000 1,217,226 \$ 8,499,113 \$ 6,063,001 1,210,136 1,107,226 8,380,363 7,273,137	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000 555,000 1,625,107 \$ 8,867,224 \$ 6,063,093 1,179,024 1,070,107 8,312,224 7,242,117	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 796 - 445,000 407,881 \$ 368,112 92 (31,112) (37,119) (68,139) (31,020)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00% 404.55% 20.84% 3.84% -2.57% -3.35% -0.81% -0.43%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known
Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income 319 Grants/MSD Total Revenues Total - ALL FUNDS GF REV W/O GRANTS CAP REV W/O GRANTS PS W/O GRANTS & MSD TOTAL REV W/O GRANTS PS W/O GRANTS & MSD CAP/GF REV W/O GRANTS CAP/GF SALES TAX	## Actual 899,922 245,083 408,152 56,998 - 1,610,155 14-15 Actual 1,058,730 - 36,369 6,788 65,000 1,166,887 \$ 8,867,108 \$ 6,090,066 1,202,003 1,101,887 8,393,956 7,292,069 3,365,175	Actual 932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277 110,000 1,248,929 \$ 8,533,719 \$ 6,048,940 1,234,850 1,138,929 8,422,719 7,283,790 3,454,898	Budget 1,001,517 248,876	16-17 Estimate 905,254 247,638 8,750 57,244 - 1,218,886 16-17 Estimate 1,065,022 - 35,204 7,000 110,000 1,217,226 \$ 8,499,113 \$ 6,063,001 1,210,136 1,107,226 8,380,363 7,273,137 3,339,748	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000 555,000 1,625,107 \$ 8,867,224 \$ 6,063,093 1,179,024 1,070,107 8,312,224 7,242,117 3,220,854	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 796 - 445,000 407,881 \$ 368,112 92 (31,112) (37,119) (68,139) (31,020) (118,894)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00% 404.55% 20.84% 3.84% -2.57% -3.35% -0.81% -0.43% -3.56%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known
Half-Cent Sales Tax Road & Bridge Tax* Grant Revenue Federal Subsidy (BAB bonds) Miscellaneous Revenue Total Revenues Parks & Stormwater Fund Revenues Half-Cent Sales Tax Grant Revenue Sewer Lateral Program Interest Income 319 Grants/MSD Total Revenues Total - ALL FUNDS GF REV W/O GRANTS CAP REV W/O GRANTS PS W/O GRANTS & MSD TOTAL REV W/O GRANTS & MSD TOTAL REV W/O GRANTS	899,922 245,083 408,152 56,998 - 1,610,155 14-15 Actual 1,058,730 - 36,369 6,788 65,000 1,166,887 \$ 8,867,108 \$ 6,090,066 1,202,003 1,101,887 8,393,956 7,292,069	Actual 932,573 242,333 1,000 57,121 2,823 1,235,850 15-16 Actual 1,097,145 - 36,507 5,277 110,000 1,248,929 \$8,533,719 \$6,048,940 1,234,850 1,138,929 8,422,719 7,283,790	### Red	16-17 Estimate 905,254 247,638 8,750 57,244 1,218,886 16-17 Estimate 1,065,022 35,204 7,000 110,000 1,217,226 \$ 8,499,113 \$ 6,063,001 1,210,136 1,107,226 8,380,363 7,273,137	17-18 Budget 873,027 248,876 - 57,121 - 1,179,024 17-18 Budget 1,027,107 - 36,000 7,000 555,000 1,625,107 \$ 8,867,224 \$ 6,063,093 1,179,024 1,070,107 8,312,224 7,242,117	\$ Diff 17-18 Budget from 16-17 Est (32,227) 1,238 (8,750) (123) - (39,862) \$ Diff 17-18 Budget from 16-17 Est (37,915) - 796 - 445,000 407,881 \$ 368,112 92 (31,112) (37,119) (68,139) (31,020)	% Diff 17-18 Budget from 16-17 Est -3.56% 0.50% -100.00% -0.21% #DIV/0! -3.27% % Diff 17-18 Budget from 16-17 Est -3.56% 0.00% 2.26% 0.00% 404.55% 20.84% 3.84% -2.57% -3.35% -0.81% -0.43%	0.5% increase over 16-17 estimate 75% of Geyer Road Engineering (Only if grant is approved) Same as 16-17 Budget None known Anchor down 15% - All others down 2% Same as 16-17 Budget No grants known

City of Frontenac General Fund Expense Summary Fiscal Year 2017-18

	15-16		16-17 16-17		17-18		\$ Diff		% Diff	
	Actual		Budget		Estimate		Budget		7-18 from	17-18 from
	Actual		Duuget		Estimate	Duuget		16-	17 Estimate	16-17 Estimate
General Fund Revenues	\$ 6,033,610	\$	6,300,343	\$	6,055,001	\$	6,035,093	\$	(19,908)	-0.33%
Sale of Surplus Assets	15,330		28,000		8,000		28,000		20,000	250.00%
General Fund Revenues	\$ 6,048,940	\$	6,328,343	\$	6,063,001	\$	6,063,093	\$	92	0.00%
	Non	-Pe	rsonnel Exp	end	itures					
Administration (Pros Atty added)	150 966		157 496		154 225		184 599		30 374	19 69%

	Non-Personnel Expenditures											
Administration (Pros Atty added)	150,966	157,496	154,225	184,599	30,374	19.69%						
Boards & Commissions	7,332	8,460	8,977	9,460	483	5.38%						
Legal	69,271	81,200	70,335	105,000	34,665	49.29%						
Municipal Court (Pros Atty Moved)	26,211	31,199	27,794	27,592	(202)	-0.73%						
Fire Department	227,057	249,140	214,455	235,440	20,985	9.79%						
Police Department	178,808	192,213	189,225	199,800	10,575	5.59%						
Building Department	36,135	27,180	35,320	27,890	(7,430)	-21.04%						
Totals	\$ 695,780	\$ 746,888	\$ 700,331	\$ 789,781	\$ 89,450	12.77%						

	Personnel & Salary Expenditures											
Administration	449,542	472,096	458,142	496,554	38,412	8.38%						
Boards & Commissions	8,544	8,722	8,468	9,204	736	8.69%						
Municipal Court	95,451	100,449	96,668	76,315	(20,352)	-21.05%						
Fire Department	2,117,321	2,103,455	2,101,324	2,214,257	112,933	5.37%						
Police Department	2,328,217	2,389,634	2,375,228	2,425,299	50,071	2.11%						
Building Department	215,629	217,138	216,378	222,099	5,721	2.64%						
Totals	\$ 5,214,705	\$ 5,291,494	\$ 5,256,208	\$ 5,443,728	\$ 187,520	3.57%						

	Combined Expenditures											
Administration	600,508	629,592	612,367	681,153	68,786	11.23%						
Boards & Commissions	15,876	17,182	17,445	18,664	1,219	6.99%						
Legal	69,271	81,200	70,335	105,000	34,665	49.29%						
Municipal Court	121,662	131,648	124,462	103,907	(20,554)	-16.51%						
Fire Department	2,344,378	2,352,595	2,315,779	2,449,697	133,918	5.78%						
Police Department	2,507,025	2,581,847	2,564,453	2,625,099	60,646	2.36%						
Building Department	251,764	244,318	251,698	249,989	(1,709)	-0.68%						
TOTAL EXPENDITURES	\$ 5,910,483	\$ 6,038,382	\$ 5,956,538	\$ 6,233,509	\$ 276,971	4.65%						

NET INCOME	\$ 138,457	\$ 289,961	\$ 106,463	\$ (170,416)	\$ (276,879)	-260.07%

	15-16	16-17	16-17	17-18	\$ Diff	% Diff
	Actual	Budget	Estimate	Budget	17-18 from	17-18 from
	Actual	Duuget	Estillate	Duuget	16-17 Estimate	16-17 Estimate
FUND BALANCE	\$ 11,817,620	\$ 12,107,581	\$ 11,924,083	\$ 11,753,667	\$ (170,416)	-1.43%

LAW ENFORC.TRAINING FUND (LET):	\$ 60,892	\$ 62,667	\$ 63,489	\$ 65,783	\$ 2,294	3.61%

Revenues	15-16	16-17	16-17	17-18	\$ Diff 17-18	% Diff 17-18	1
Revenues	Actual	Budget	Estimate	Budget	to 16-17 Est	to 15-16 Est	
Half-Cent Sales Tax	\$ 932,573	\$ 1,001,517	\$ 905,254	\$ 873,027	\$ (32,227)	-3.56%	
Road and Bridge Tax	242,333	248,876	247,638	248,876	1,238	0.50%	
Grant Revenue	1,000	-	8,750	-	(8,750)	-100.00%	Was 94,125
Federal Interest Subsidy	57,121	57,121	57,244	57,121	(123)	-0.21%	
Miscellaneous Revenue	2,823	-	-	-	-	0.00%	
Total Revenues:	\$1,235,850	\$1,307,514	\$1,218,886	\$1,179,024	(39,862)	-3.27%]
	15.16	16.17	16.17	17.10	¢ D:££17.10	0/ D:cc 17 10	ļ
Expenditures	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	to 16-17 Est	% Diff 17-18 to 15-16 Est	
Administration	Actual	Buuget	Estillate	Buuget	to 10-17 Est	10 13-10 Est	+
Update Website	-	-	5,876	-	(5,876)	-100.00%	
Computer Replacement	1,288	1,500	126	200	74	100.00%	
Computer Software (Incode Accts Payable Module)	-	-	_	_	_	100.00%	Was 10,000
Weight Room Equipment	_	7,500	5,675	-	(5,675)		.,
Copy Machine- Lower Level Admin Offices	4,973	-	-	-	-	0.00%	
Council Room Projector	878	-	-	-	-	0.00%	
Update city wide software	1,239	-	-	-	-	0.00%	
5-year plan items	8,378	9,000	11,677	200	(11,477)	-98.29%	
Computer Maint (with remote back up/hosted servers)	62,196	37,700	50,206	50,200	(6)	-0.01%	
Property Insurance	29,777	31,266	29,777	31,266	1,489	5.00%	
Leaf Collection	97,000	98,500	97,000	98,500	1,500	1.55%	
Equipment Contracts/Repair	19,418	18,620	18,710	23,180	4,470	23.89%]
Total Administration	\$ 216,769	\$ 195,086	\$ 207,370	\$ 203,346	(4,024)	-1.94%]
							•
Municipal Court Laptop Replacement	-	1,300	665		(665)	100.00%	
Printer replacement (Receipt Printer-Front Window)	1,731	1,300	003	_	(003)	0.00%	
REJIS Scanners	- 1,731	1,000	859	_	(859)	100.00%	
5-year plan items	1,731	2,300	1,524	_	(1,524)	-100.00%	1
Total Municipal Court	\$ 1,731	\$ 2,300	\$ 1,524	\$ -	(1,524)	-100.00%	1
•			,		(, , ,		
Fire Department]
EMS Equipment	-	4,000	4,000	4,000	-	0.00%	
Computer Equip	5,472	3,500	3,500	3,500	-	0.00%	
Training Aids	-	3,000	3,000	3,000	-	0.00%	
Federal Grant/Matching Funds	-	5,000	5,000	5,000	-	0.00%	
Emergency Operations	1,164	500	500	500	-	0.00%	
Tools	-	3,000	3,000	3,000	-	0.00%	
Fire Rescue Pumper	-	615,000	615,000	-	(615,000)	100.00%	
Rescue Tools for Pumper	-	33,000	33,000	-	(33,000)	100.00%	
Command Vehicle	-	-	-	-	-	0.00%	Was 22,539
Vehicle Change over		-	-	-	-	0.00%	Was 4,450
Replace SCBA	35,086	-	-	-	-	0.00%	
AED's for Police Vehicles	2,084	-	-	- 022	-	0.00%	
Hose Tester	-	-	-	833	833	100.00%	TT 5.000
Finish air system for vehicles & maintenance	-	1.500	-	1.500	1.500	100.00%	Was 5,000
Replace Turn Out Gear	43,806	1,500	-	1,500 21,333	1,500	100.00%	-
5-year plan items	7,567	668,500 10,000	667,000 9,650	10,000	(645,667) 350	-96.80% 3.63%	
Radio Maintenance	319	1,800	1,550	1,900	350	22.58%	
Vehicle Maintenance	25,989	33,400	26,400	25,700	(700)	-2.65%	
Service Contracts	7,408	10,100	9,600	7,900	(1,700)	-17.71%	
Vehicle Tires	-,100	5,876	-	5,876	5,876	100.00%	
Total Fire Department	\$ 85,089	\$ 729,676	\$ 714,200	\$ 72,709	(641,491)	-89.82%	†
		. , ,	, , , ,	, , , ,	(- , -)		1
Police Department]
Police Vehicles	50,880	53,000	27,500	72,000	44,500	161.82%	Was 120,000
Vehicle Equipment-Misc.	-	750	750	2,000	1,250	166.67%	
Printer Replacement	-	-	-	500	500	0.00%	
Vehicle Equip. Changeover	5,761	4,500	3,300	7,375	4,075	123.48%	Was 14,750
Taser Replacement	7,380	3,000	-	500	500	100.00%	
Desktop Computer Replacement	-	1,500	1,100	1,300	200	100.00%	
Car Laptop Computer Replacements		-	-	-	-	0.00%	
In Car Digital Video System	53,976	-		-		0.00%	
Ballistic Vests (* Potential \$8K in grant money)	-	16,000	8,775	-	(8,775)	100.00%	
Copier, Main PD Area	-	4,000	3,900	-	(3,900)	100.00%	
Training and Duty Ammunition	3,151	3,200	3,200	3,200	20.250	0.00%	1
5-year plan items	121,148 7,919	85,950 6,300	48,525 6,300	86,875 7,000	38,350	79.03%	
Communications		30,000	30,200	30,500	700 300	11.11% 0.99%	
Huel			30,200	50,500	300		I
Fuel Vehicle Equin/Maintenance	25,815 15,785			15 000	1 000	7 1 / 10/-	
Vehicle Equip/Maintenance	15,785	15,000	14,000	15,000 17,500	1,000	7.14%	
				15,000 17,500 \$ 156,875	1,000 2,000 42,350	7.14% 12.90% 36.98%	

2017-2018 City of Frontenac Capital Improvement Fund Budget

Expenditures Continued	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 to 16-17 Est	% Diff 17-18 to 15-16 Est
	Actual	Duugei	Estillate	Duuget	to 10-17 Est	10 13-10 ESt
ublic Works						
Vertical Lift & Tire Changer	13,119	-	-	-	-	0.00%
Mezzanine Storage in PW Garage	-	4,000	-	-	-	100.00%
W Copier	-	-	-	-	-	200.00%
eyer Road Engineering	25,893	106,800	22,497	-	(22,497)	-100.00%
treet Patching	-	25,000	-	25,000	25,000	100.00%
Iower and Trailer	-	-	-	-	-	0.00%
onway Sidewalks Engineering and Constr	1,163	-	-	-	-	#DIV/0!
5-year plan items	40,175	135,800	22,497	25,000	2,503	1.84%
rug & Alcohol Screening	260	600	520	500	(20)	-3.85%
emberships/Subscriptions	542	400	358	410	52	14.53%
quipment Rental	-	2,000	1,200	2,000	800	66.67%
iel	3,830	7,000	3,618	4,100	482	13.32%
ehicle Maintenance and Repair	8,731	13,900	8,000	13,900	5,900	73.75%
iscellaneous	2,638	3,000	2,964	3,000	36	1.21%
ileage Reimbursement	-	700	_	_	-	100.00%
osquito Control	2,111	3,000	2,111	3,000	889	42.11%
oad Paint	6,257	7,000	6,257	7,000	743	11.87%
oad Salt	3,027	14,500	9,509	5,000	(4,509)	-47.42%
oad Signs	2,265	2,500	2,176	2,500	324	14.89%
quipment and Service Contracts	7,470	7,080	6,570	7,080	510	7.76%
quipment and Service Contracts treet & Signal Lights	2,307	2,350	2,036	2,350	314	15.40%
8 8						
reet Materials/Maint	19,703	17,000	15,630	17,000	1,370	8.77%
ehicle Tires	1,425	1,500		1,000	1,000	100.00%
nall Tools	617	1,500	915	1,500	585	63.93%
raffic Signal Maint	5,709	5,800	4,313	5,800	1,487	34.47%
aining	1,029	1,500	679	1,500	821	120.91%
niforms	2,802	3,600	2,786	3,600	814	29.20%
eimbursable Services	1,788	9,000	1,040	9,000	7,960	765.70%
rofessional Services	5,482	6,000	5,396	6,000	604	11.19%
Sub Total		109,930	76,078	96,240	20,162	18.34%
ersonnel Expenses (see Personnel Summary)	240,994	245,820	241,224	248,934	7,711	3.20%
otal Public Works	\$ 359,162	\$ 491,550	\$ 339,799	\$ 370,174	30,376	6.18%
uilding Department						
ldg Commissioner Vehicle	-	22,500	22,802	-	(22,802)	100.00%
esktop Computer Replacement-Bldg Comm.	-	1,000	-	1,250	1,250	100.00%
fice Equipment	-	-	349	425	425	0.00%
5-year plan items	-	23,500	23,151	1,675	(21,825)	100.00%
el	1,199	1,700	1,508	1,800	292	19.36%
ehicle Maintenance	553	1,000	439	1,000	561	127.79%
uilding Department Total	\$ 1,752	\$ 26,200	\$ 25,098	\$ 4,475	(20,972)	-80.05%
unicipal Buildings						
inting - Complex Entry way - as needed	-	-	-	-	-	0.00%
dditional Phone Equip-Lease to Own	-	750	-	-	-	0.00%
dobe/Acrobat	-	-	-	-	-	0.00%
ty Hall Painting	-	1,000	-	-	-	100.00%
onic Wall Replacement	2,633	-	-	-	-	0.00%
EEAM software for virtual server back up	-	_	_	-	_	0.00%
DE netgear switch	-	_	-	-	_	0.00%
Updates (hardware)	_	2,000	933	_	(933)	
aterial lift for P.D. storage to mezzaine	_	1,000	-	_	-	100.00%
ty Hall Energy Electric Retrofit	Ī _	25,000	_	_	_	0.00%
ty Hall Refrigerator	486	23,000	_	_	_	100.00%
•	3,119	29,750	933	-	(933)	
5 year plan items	,	/			` ′	
eaning Service	29,535	35,000	35,000	35,000	-	0.00%
enerator Fuel	50 477	2,200	2,200	2,200	9 277	0.00%
Iaint & Repair	58,476	62,702	54,325	62,702	8,377	15.42%
		2,000	2,986	2,000	(986)	-33.02%
iscellaneous	2,930		3,943	4,500	557	14.13%
iscellaneous uilding Supplies	3,829	4,500				1 2 2 2 2 0 /
iscellaneous uilding Supplies ectricity	3,829 62,011	67,000	65,474	67,000	1,526	2.33%
iscellaneous uilding Supplies ectricity	3,829				1,526 508	10.38%
iscellaneous uilding Supplies ectricity atural Gas	3,829 62,011	67,000	65,474	67,000		
scellaneous tilding Supplies ectricity tural Gas lephone and Internet	3,829 62,011 4,713	67,000 5,400	65,474 4,892	67,000 5,400	508	10.38%
scellaneous tilding Supplies ectricity stural Gas lephone and Internet ater & Sewer	3,829 62,011 4,713 25,232	67,000 5,400 24,000	65,474 4,892 28,014 6,857	67,000 5,400 24,000	508 (4,014)	10.38% -14.33%
iscellaneous uilding Supplies ectricity atural Gas elephone and Internet ater & Sewer otal Municipal Buildings	3,829 62,011 4,713 25,232 5,995	67,000 5,400 24,000 5,000	65,474 4,892 28,014 6,857	67,000 5,400 24,000 6,700	508 (4,014) (157)	10.38% -14.33% -2.29%
iscellaneous uilding Supplies ectricity atural Gas elephone and Internet ater & Sewer etal Municipal Buildings ebt Service	3,829 62,011 4,713 25,232 5,995	67,000 5,400 24,000 5,000 \$ 237,552	65,474 4,892 28,014 6,857	67,000 5,400 24,000 6,700 \$ 209,502	508 (4,014) (157)	10.38% -14.33% -2.29%
scellaneous ilding Supplies setricity tural Gas lephone and Internet atar & Sewer tal Municipal Buildings bt Service mi Annual Payments	3,829 62,011 4,713 25,232 5,995 \$ 195,840	67,000 5,400 24,000 5,000 \$ 237,552	65,474 4,892 28,014 6,857 \$ 204,624	67,000 5,400 24,000 6,700 \$ 209,502	508 (4,014) (157) 4,878	10.38% -14.33% -2.29% 2.38%
scellaneous ilding Supplies setricity tural Gas lephone and Internet ster & Sewer tal Municipal Buildings bt Service mi Annual Payments	3,829 62,011 4,713 25,232 5,995 \$ 195,840	67,000 5,400 24,000 5,000 \$ 237,552	65,474 4,892 28,014 6,857 \$ 204,624	67,000 5,400 24,000 6,700 \$ 209,502	508 (4,014) (157) 4,878	10.38% -14.33% -2.29% 2.38%
iscellaneous uilding Supplies ectricity atural Gas elephone and Internet ater & Sewer otal Municipal Buildings ebt Service mi Annual Payments otal Debt Service	3,829 62,011 4,713 25,232 5,995 \$ 195,840 383,655 \$ 383,655	67,000 5,400 24,000 5,000 \$ 237,552 384,356	65,474 4,892 28,014 6,857 \$ 204,624 381,830 \$ 381,830	67,000 5,400 24,000 6,700 \$ 209,502 385,581 \$ 385,581	508 (4,014) (157) 4,878 1,225 1,225	10.38% -14.33% -2.29% 2.38% 0.32%
iscellaneous uilding Supplies ectricity stural Gas elephone and Internet ater & Sewer otal Municipal Buildings ebt Service mi Annual Payments otal Debt Service	3,829 62,011 4,713 25,232 5,995 \$ 195,840 383,655 \$ 383,655	67,000 5,400 24,000 5,000 \$ 237,552 384,356 \$ 384,356	65,474 4,892 28,014 6,857 \$ 204,624 381,830 \$ 381,830	67,000 5,400 24,000 6,700 \$ 209,502 385,581 \$ 385,581	508 (4,014) (157) 4,878 1,225 1,225 (640,224)	10.38% -14.33% -2.29% 2.38% 0.32% -67.05%
iscellaneous uilding Supplies ectricity atural Gas elephone and Internet fater & Sewer otal Municipal Buildings ebt Service emi Annual Payments otal Debt Service ive Year Plan Totals: ub-Total Expenses Without Debt Svc:	3,829 62,011 4,713 25,232 5,995 \$ 195,840 383,655 \$ 383,655	67,000 5,400 24,000 5,000 \$ 237,552 384,356 \$ 384,356	65,474 4,892 28,014 6,857 \$ 204,624 381,830 \$ 381,830 775,307 1,607,139	67,000 5,400 24,000 6,700 \$ 209,502 385,581 \$ 385,581 135,083 1,017,082	508 (4,014) (157) 4,878 1,225 1,225 (640,224) (590,058)	10.38% -14.33% -2.29% 2.38% 0.32% 0.32% -67.05% -32.15%
discellaneous uilding Supplies lectricity atural Gas elephone and Internet fater & Sewer otal Municipal Buildings ebt Service emi Annual Payments otal Debt Service live Year Plan Totals: ub-Total Expenses Without Debt Svc: ub-Total Expenses:	3,829 62,011 4,713 25,232 5,995 \$ 195,840 383,655 \$ 383,655	67,000 5,400 24,000 5,000 \$ 237,552 384,356 \$ 384,356 954,800 1,835,114 2,219,470	65,474 4,892 28,014 6,857 \$ 204,624 381,830 \$ 381,830 775,307 1,607,139 1,988,969	67,000 5,400 24,000 6,700 \$ 209,502 385,581 \$ 385,581 135,083 1,017,082 1,402,663	508 (4,014) (157) 4,878 1,225 1,225 (640,224) (590,058) (586,307)	10.38% -14.33% -2.29% 2.38% 0.32% 0.32% -67.05% -32.15% -26.42%
discellaneous uilding Supplies lectricity atural Gas elephone and Internet later & Sewer otal Municipal Buildings ebt Service emi Annual Payments otal Debt Service live Year Plan Totals: ub-Total Expenses Without Debt Svc: ub-Total Expenses: xpenditures without Capital Budgets	3,829 62,011 4,713 25,232 5,995 \$ 195,840 383,655 \$ 383,655 218,357 1,047,369 1,431,024 1,212,667	67,000 5,400 24,000 5,000 \$ 237,552 384,356 \$ 384,356 954,800 1,835,114 2,219,470 1,264,670	65,474 4,892 28,014 6,857 \$ 204,624 381,830 \$ 381,830 775,307 1,607,139 1,988,969 1,213,662	67,000 5,400 24,000 6,700 \$ 209,502 385,581 \$ 385,581 135,083 1,017,082 1,402,663 1,267,580	508 (4,014) (157) 4,878 1,225 1,225 (640,224) (590,058) (586,307) 53,917	10.38% -14.33% -2.29% 2.38% 0.32% 0.32% -67.05% -32.15% -26.42% 4.26%
iscellaneous uilding Supplies ectricity atural Gas elephone and Internet ater & Sewer otal Municipal Buildings ebt Service emi Annual Payments otal Debt Service ive Year Plan Totals: ub-Total Expenses Without Debt Svc:	3,829 62,011 4,713 25,232 5,995 \$ 195,840 383,655 \$ 383,655	67,000 5,400 24,000 5,000 \$ 237,552 384,356 \$ 384,356 954,800 1,835,114 2,219,470	65,474 4,892 28,014 6,857 \$ 204,624 381,830 \$ 381,830 775,307 1,607,139 1,988,969 1,213,662 1,988,969	67,000 5,400 24,000 6,700 \$ 209,502 385,581 \$ 385,581 135,083 1,017,082 1,402,663	508 (4,014) (157) 4,878 1,225 1,225 (640,224) (590,058) (586,307)	10.38% -14.33% -2.29% 2.38% 0.32% 0.32% -67.05% -32.15% -26.42% 4.26%

Parks and Stormwater Fund Budget 2017-2018 Fiscal Year

Revenues		14-15		15-16		16-17		16-17		17-18	\$1	Diff 17-18	% Diff 17-18
Revenues	Actual		Actual		Budget		Estimate		Budget		to	16-17 Est	to 16-17 Est
Parks & Stormwater Tax	\$	1,058,730	\$	1,097,145	\$	1,178,252	\$	1,155,149	\$	1,027,107	\$	(128,042)	-11.08%
Grant Revenue		-				-		-		-		-	100.00%
Miscellaneous Revenue (MSD)		65,000		110,000		738,015		110,000		555,000		445,000	404.55%
Sewer Lateral Program		36,369		36,507		37,000		35,204		36,000		796	2.26%
Interest Income		6,788		5,277		4,200		4,000		7,000		3,000	75.00%
Total Revenues	\$	1,166,887	\$	1,248,929	\$	1,957,467	\$	1,304,353	\$	1,625,107	\$	320,754	24.59%

Expenses	14	4-15		15-16		16-17		16-17		17-18	\$ Diff 17-18	% Diff 17-18
Expenses	Ac	ctual		Actual		Budget		Estimate		Budget	to 16-17 Est	to 16-17 Est
Salaries		104,889		107,473		108,476		108,408		110,641	2,233	2.06%
Longevity		725		927		920		920		920	0	0.01%
Overtime		176		744		612		587		1,049	462	78.75%
Payroll Taxes		7,518		7,559		8,416		8,408		8,534	127	1.51%
Health Insurance		14,290		14,211		12,343		14,180		12,709	(1,471)	-10.37%
Dental Insurance		1,351		1,513		1,442		1,487		1,500	13	0.88%
HRA Expense		4		-		1,500		500		1,500	1,000	200.00%
Pension		10,731		9,510		7,701		7,914		8,108	195	2.47%
Worker's Comp		312		256		279		256		288	32	12.50%
Personnel Totals	\$	139,996	\$	142,193	\$	141,689	\$	142,660	\$	145,249	\$ 2,590	1.82%
Sewer Lateral Program		34,491		44,775		37,000		49,000		37,000	(12,001	-24.49%
Computer Maintenance		-		-		1,500		1,300		1,500	200	100.00%
Memberships and Subscriptions		155		175		400		400		400	-	0.00%
Fuel		1,943		1,076		1,500		1,500		2,000	499	33.27%
Vehicle Maintenance		2,134		1,456		1,500		1,400		1,500	100	7.14%
Meetings & Seminars		193		609		1,500		1,400		1,500	99	7.07%
Miscellaneous		17		718		500		455		500	44	9.67%
Printing & Advertising		25		20		1,500		500		1,500	1,000	100.00%
Office Supplies		1,395		502		2,000		300		2,000	1,700	566.67%
Uniforms		215		388		500		500		500	-	0.00%
Municipal Grant Program		6,043		15,274		50,000		48,000		50,000	2,000	4.17%
Project Construction] :	356,366		647,401		1,770,000		1,804,192		1,180,000	(624,192)	-34.60%
Project Engineering] :	309,370		338,711		565,000		384,000		312,500	(71,500)	-18.62%
Storm Water Phase II Compliance		20,697		16,468		16,000		14,000		23,000	9,000	64.29%
Non-Personnel W/O Sewer Lateral	\$	698,553	\$	1,022,798	\$	2,411,900	\$	2,257,948	\$	1,576,900	(681,049)	-30.16%
Non-Personnel With Sewer Lateral	, ·	733,044		1,067,573		2,448,900		2,306,949		1,613,900	(693,049	-30.04%
Total Expenses W/O Sewer Lateral	1 :	838,549		1,164,991		2,553,589		2,400,609		1,722,149	(678,459	-28.26%
Total Expenses With Sewer Lateral	;	873,040		1,209,766		2,590,589		2,449,609		1,759,149	(690,460	-28.19%
Net Income W/O Sewer Lateral		291,969		47,431		(633,122)		(1,131,460)		(133,042)	998,417	-88.24%
Net Income With Sewer Lateral		293,847		39,163		(633,122)		(1,145,256)		(134,042)	1,011,214	-88.30%
Fund Balance With Sewer Lat:	\$ 1,	529,897	\$	1,569,060	\$	896,775	\$	384,641	\$	250,598	(134,042	-34.85%
Sewer Lateral Fund Balance:	18	61,857	S	53,589	8	61,857	S	48,061	<u> </u>	47.061		

		Estimate for	FY 2017-2018 B	udget			
Project	Eng Prelim	Eng Easements	Eng Final	Eng Constr	Constr	MSD	MSD Funding
Oak Valley East	-	-	-	15,000	520,000	185,000	Construct late summer 2017-18
Carole Lane Storm	-	-	2,000	-	-	-	Hydraulic model update
11 Villa Coublay	-	-	2,000	-	-	-	Hydraulic model update
Georigian Acres Storm	80,000	20,000	55,000	10,000	635,000	370,000	Construction Spring 2018
Gold Dust Clayton Terr Storm	-	-	-	-	-	-	Construction Spring 2018
Countryside Crossing	45,000	-	-	-	-	-	Engineering start 1-2018
14 and 43 Countryside	40,000	-	-	-	-	-	Engineering start 1-2018
Frontenac Forest Monitoring	3,500	-	-	-	-	-	Mandated Monitoring by COE
Miscellaneous	15,000	-	-	-	-	-	
Grant Program	-	-	-	-	25,000	-	
GIS Mapping	25,000	-	-	-	-	-	
Totals	208,500	20,000	59,000	25,000	1,180,000	555,000	
Total			-		·	937,500	Total Projects Expense to City

^{*} indicates sequence

	ITENAC PE	RSONNEL	EXPENSE	BUDGET	2017-2018	3	
5/9/2017	15-16	16-17	16-17	17-18	\$ Diff 17-18	% Diff 17-18	
	Actual	Budget	Estimate	Budget	to 16-17 Est	to 16-17 Est	
Liability Ins & Bonding	\$ 8,544	\$ 8,722	\$ 8,468	\$ 9,204	\$ 736	8.69%	
Boards & Comm Total	8,544	8,722	8,468	9,204	736	8.69%	
							•
Adm. Salary, (Retention Incentive \$540)	339,607	360,385	344,228	369,907	25,679		See Footnote 1
Longevity	2,217	2,200	2,200	2,200	(0)	0.00%	
Time-In-Rank	1,735	1,756	1,756	1,792	36	2.07%	
Education	2,419	2,400	2,400	2,400	0	0.01%	
Overtime	743	1,020	690	1,000	310	45.01%	
Payroll Taxes	24,141	28,134	26,872	28,863	1,991	7.41%	
Health Insurance (2.0% increase) *	27,635	26,547	30,463	31,346	883	2.90%	
Dental Insurance (2.0% increase)	2,496	2,429	2,772	2,600	(172)	-6.21%	
HRA Expense	478	2,500	1,500	2,500	1,000	66.67%	
Disability Insurance	12,861	16,500	17,633	20,500	2,867	16.26%	
Pension 6.5 (0.7% decrease)	32,900	25,743	25,292	31,039	5,747		See Footnote 2
Employee Assistance Program	1,782	1,782	1,782	1,782	-	0.00%	
Workers' Comp. Ins (12.5% increase)	528	701	555	624	69	12.50%	
Admin Total	449,542	472,096	458,142	496,554	38,411	8.38%	
FTE's	3.50	3.50	3.50	3.50	3.50	3.50	
	70.055	04.000	70 707	00.001	(40.400)	00.040/	0 F
Court Salary, (Retention Incentive \$108)	78,355	81,938	78,787	60,661	(18,126)		See Footnote 1
Payroll Taxes	5,950	6,268	6,027 5,550	4,641	(1,386)	-23.00% -0.93%	
Health Insurance (2.0% increase) *	5,400	5,380 494	5,550 509	5,499	(51)	0.22%	
Dental Insurance (No Change)	492	500	509	510 500	500	100.00%	
HRA Expense	5,131	5,736	5,673	4,368		-23.00%	
Pension 6.5 (0.7% decrease)	123	133	121	136	(1,305)	12.50%	
Workers' Comp. Ins (12.5% increase)	95,451	100,449	96,668	76,315	(20,352)	-21.05%	
Court Total FTE's	1.75	1.75	1.75	1.75	1.75	1.75	
1123	1.70	1.70	1.70	1.70	1.70	1.70	ı
FD Salary, (Retention Incentive \$2,160)	1,470,723	1,510,016	1,462,606	1,543,841	81,235	5.55%	
Sick-Leave Payout	-	-	-	25,000	25,000	100.00%	
Holiday Pay	42,318	50,480	48,880	51,390	2,510	5.14%	
Longevity Pay		,					
	1 15.193	14.480	14.213	13.706	(507)	-3.57%	
Time-in-Rank	15,193 4.623	14,480 4.689	14,213 4.685	13,706 4.783	(507)	-3.57% 2.09%	
Time-in-Rank Education	4,623	4,689	4,685	4,783	(507) 98 26	-3.57% 2.09% 0.87%	
Time-in-Rank Education Overtime	4,623 2,957	4,689 2,940	4,685 2,940	4,783 2,966	98 [°] 26	2.09%	
Education Overtime	4,623	4,689 2,940 80,600	4,685 2,940 129,412	4,783 2,966 110,000	98 26 (19,412)	2.09% 0.87%	
Education Overtime Payroll Taxes	4,623 2,957 131,683	4,689 2,940	4,685 2,940	4,783 2,966	98 [°] 26	2.09% 0.87% -15.00%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) *	4,623 2,957 131,683 120,922	4,689 2,940 80,600 127,235	4,685 2,940 129,412 129,112	4,783 2,966 110,000 134,004	98 26 (19,412) 4,892	2.09% 0.87% -15.00% 3.79%	
Education Overtime Payroll Taxes	4,623 2,957 131,683 120,922 184,947	4,689 2,940 80,600 127,235 182,448	4,685 2,940 129,412 129,112 175,546	4,783 2,966 110,000 134,004 178,563	98 26 (19,412) 4,892 3,017	2.09% 0.87% -15.00% 3.79% 1.72%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change)	4,623 2,957 131,683 120,922 184,947	4,689 2,940 80,600 127,235 182,448 15,951	4,685 2,940 129,412 129,112 175,546 16,769	4,783 2,966 110,000 134,004 178,563 17,000	98 26 (19,412) 4,892 3,017 231	2.09% 0.87% -15.00% 3.79% 1.72% 1.38%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799	4,689 2,940 80,600 127,235 182,448 15,951 8,000	4,685 2,940 129,412 129,112 175,546 16,769 5,000 13,502 98,658	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change)	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455	4,685 2,940 129,412 129,112 175,546 16,769 5,000 13,502 98,658 2,101,324	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase)	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964	4,685 2,940 129,412 129,112 175,546 16,769 5,000 13,502 98,658	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00	4,685 2,940 129,412 129,112 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00	2.09% 0.87% -15.00% 3.79% 1.72% 60.00% 3.79% 12.50% 5.37%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00	4,685 2,940 129,412 129,112 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50% 5.37%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00	4,685 2,940 129,412 129,112 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00 52,881 (7,390)	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50% 5.37%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161	4,685 2,940 129,412 129,112 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50% 5.37% 3.16% -11.87% 0.00%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity Time-in-Rank	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249 2,753	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161 2,793	4,685 2,940 129,412 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161 2,789	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00 1,725,454 54,885 16,161 2,848	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 20.00 52,881 (7,390) 0 59	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50% 5.37% 3.16% -11.87% 0.00% 2.10%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity Time-in-Rank Education	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249 2,753 18,101	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161 2,793 18,002	4,685 2,940 129,412 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161 2,789 18,002	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00 1,725,454 54,885 16,161 2,848 18,002	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00 52,881 (7,390) 0 59	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50% 5.37% 3.16% -11.87% 0.00% 2.10% 0.00%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity Time-in-Rank Education Overtime	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249 2,753	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161 2,793	4,685 2,940 129,412 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161 2,789	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00 1,725,454 54,885 16,161 2,848	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 20.00 52,881 (7,390) 0 59	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50% 5.37% 3.16% -11.87% 0.00% 2.10% 0.00% -4.88%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity Time-in-Rank Education Overtime Additional OT-Safety Patrol	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249 2,753 18,101 4,554	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161 2,793 18,002 6,500	4,685 2,940 129,412 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161 2,789 18,002 6,308	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00 1,725,454 54,885 16,161 2,848 18,002 6,000	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00 52,881 (7,390) 0 59 0 (308)	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50% 5.37% 3.16% -11.87% 0.00% 2.10% 0.00% -4.88% 0.00%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity Time-in-Rank Education Overtime Additional OT-Safety Patrol Payroll Taxes	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249 2,753 18,101 4,554 -	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161 2,793 18,002 6,500 - 136,519	4,685 2,940 129,412 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161 2,789 18,002 6,308	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00 1,725,454 54,885 16,161 2,848 18,002 6,000	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00 52,881 (7,390) 0 59 0 (308) -	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50% 5.37% -11.87% 0.00% 2.10% 0.00% -4.88% 0.00% 2.54%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity Time-in-Rank Education Overtime Additional OT-Safety Patrol Payroll Taxes Health Insurance (2.0% increase) *	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249 2,753 18,101 4,554 - 127,208 198,125	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161 2,793 18,002 6,500 - 136,519 196,759	4,685 2,940 129,412 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161 2,789 18,002 6,308 - 136,025 200,767	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00 1,725,454 54,885 16,161 2,848 18,002 6,000 - 139,486 196,241	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00 52,881 (7,390) 0 59 0 (308) - 3,462 (4,526)	2.09% 0.87% -15.00% 3.79% 1.38% 60.00% 3.79% 12.50% 5.37% 3.16% -11.87% 0.00% 2.10% 0.00% -4.88% 0.00% 2.54% -2.25%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity Time-in-Rank Education Overtime Additional OT-Safety Patrol Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change)	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249 2,753 18,101 4,554 -	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161 2,793 18,002 6,500 - 136,519 196,759 19,276	4,685 2,940 129,412 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161 2,789 18,002 6,308 - 136,025 200,767 20,120	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00 1,725,454 54,885 16,161 2,848 18,002 6,000 - 139,486 196,241 20,000	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00 52,881 (7,390) 0 59 0 (308) - 3,462 (4,526) (120)	2.09% 0.87% -15.00% 3.79% 1.72% 60.00% 3.79% 12.50% 5.37% 3.16% -11.87% 0.00% 2.10% 0.00% -4.88% 0.00% 2.54% -2.25% -0.60%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity Time-in-Rank Education Overtime Additional OT-Safety Patrol Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249 2,753 18,101 4,554 - 127,208 198,125 19,047	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161 2,793 18,002 6,500 - 136,519 196,759 19,276 8,000	4,685 2,940 129,412 129,112 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161 2,789 18,002 6,308 - 136,025 200,767 20,120 5,000	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00 1,725,454 54,885 16,161 2,848 18,002 6,000 - 139,486 196,241 20,000 8,000	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00 52,881 (7,390) 0 59 0 (308) 3,462 (4,526) (120) 3,000	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50% 5.37% 3.16% -11.87% 0.00% 2.10% 0.00% -4.88% 0.00% -4.88% 0.00% -2.25% -0.60% 60.00%	
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity Time-in-Rank Education Overtime Additional OT-Safety Patrol Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 9.7 (0.6% decrease)	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249 2,753 18,101 4,554 - 127,208 198,125 19,047 - 192,176	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161 2,793 18,002 6,500 136,519 196,759 19,276 8,000 194,517	4,685 2,940 129,412 129,112 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161 2,789 18,002 6,308 - 136,025 200,767 20,120 5,000 188,479	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00 1,725,454 54,885 16,161 2,848 18,002 6,000 - 139,486 196,241 20,000 8,000 185,653	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00 52,881 (7,390) 0 59 0 (308) - 3,462 (4,526) (120) 3,000 (2,826)	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50% 5.37% 3.16% -11.87% 0.00% 2.10% 0.00% -4.88% 0.00% -2.25% -0.60% 60.00% -1.50%	See Footnote 2
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity Time-in-Rank Education Overtime Additional OT-Safety Patrol Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 9.7 (0.6% decrease) Workers' Comp. Ins (12.5% increase)	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249 2,753 18,101 4,554 - 127,208 198,125 19,047 - 192,176 46,582	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161 2,793 18,002 6,500	4,685 2,940 129,412 129,112 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161 2,789 18,002 6,308 - 136,025 200,767 20,120 5,000 188,479 46,728	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00 1,725,454 54,885 16,161 2,848 18,002 6,000 - 139,486 196,241 20,000 8,000 185,653 52,569	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00 52,881 (7,390) 0 (308) - 3,462 (4,526) (120) 3,000 (2,826) 5,841	2.09% 0.87% -15.00% 3.79% 1.38% 60.00% 3.79% 12.50% 5.37% 3.16% -11.87% 0.00% 2.10% 0.00% -4.88% 0.00% -2.25% -0.60% 60.00% -1.50% 12.50%	See Footnote 2
Education Overtime Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 0.8 (No change) Workers' Comp. Ins (12.5% increase) Fire Dept Total FTE's PD Salary, (Retention Incentive \$2,376) Holiday Pay Longevity Time-in-Rank Education Overtime Additional OT-Safety Patrol Payroll Taxes Health Insurance (2.0% increase) * Dental Insurance (No Change) HRA Expense Pension 9.7 (0.6% decrease)	4,623 2,957 131,683 120,922 184,947 16,880 - 34,276 92,799 2,117,321 20.00 1,654,335 49,087 16,249 2,753 18,101 4,554 - 127,208 198,125 19,047 - 192,176	4,689 2,940 80,600 127,235 182,448 15,951 8,000 6,652 99,964 2,103,455 20.00 1,687,356 53,747 16,161 2,793 18,002 6,500 136,519 196,759 19,276 8,000 194,517	4,685 2,940 129,412 129,112 175,546 16,769 5,000 13,502 98,658 2,101,324 20.00 1,672,573 62,275 16,161 2,789 18,002 6,308 - 136,025 200,767 20,120 5,000 188,479	4,783 2,966 110,000 134,004 178,563 17,000 8,000 14,013 110,990 2,214,257 20.00 1,725,454 54,885 16,161 2,848 18,002 6,000 - 139,486 196,241 20,000 8,000 185,653	98 26 (19,412) 4,892 3,017 231 3,000 512 12,332 112,933 20.00 52,881 (7,390) 0 59 0 (308) - 3,462 (4,526) (120) 3,000 (2,826)	2.09% 0.87% -15.00% 3.79% 1.72% 1.38% 60.00% 3.79% 12.50% 5.37% 3.16% -11.87% 0.00% 2.10% 0.00% -4.88% 0.00% -2.25% -0.60% 60.00% -1.50%	See Footnote 2

CITY OF FRON	CITY OF FRONTENAC PERSONNEL EXPENSE BUDGET 2017-2018											
5/9/2017	15-16	16-17	16-17	17-18	\$ Diff 17-18	% Diff 17-18						
	Actual	Budget	Estimate	Budget	to 16-17 Est	to 16-17 Est						
PW Salary, (Retention Incentive \$324)	\$ 158,258	\$ 160,193	\$ 160,141	\$ 163,383	\$ 3,242	2.02%						
Longevity	4,031	4,000	4,000	4,000	(0)	-0.01%						
Time-in-Rank	1,016	1,029	1,028	1,049	21	2.08%						
Overtime	3,173	5,279	4,316	8,000	3,684	85.36%						
Payroll Taxes	11,592	13,044	12,966	13,497	531	4.10%						
Health Insurance (2.0% increase) *	36,426	34,884	33,500	30,069	(3,431)	-10.24%						
Dental Insurance (No Change)	3,025	2,884	2,974	3,000	26	0.88%						
HRA Expense	-	3,000	1,000	3,000	2,000	200.00%						
Pension 6.5 (0.7% decrease)	14,548	11,936	12,203	12,703	500	4.10%						
Workers' Comp. Ins (12.5% increase)	8,925	9,571	9,096	10,233	1,137	12.50%						
Public Works Total	240,994	245,820	241,224	248,934	7,711	3.20%						
FTE's	3.00	3.00	3.00	3.00								

Parks & Strm, (Retention Incentive \$108)	107,473	108,476	108,408	110,641	2,233	2.06%
Longevity	927	920	920	920	0	0.01%
Overtime	744	612	587	1,049	462	78.75%
Payroll Taxes	7,559	8,416	8,408	8,534	127	1.51%
Health Insurance (2.0% increase) *	14,211	12,343	14,180	12,709	(1,471)	-10.37%
Dental Insurance (No Change)	1,513	1,442	1,487	1,500	13	0.88%
HRA Expense	-	1,500	500	1,500	1,000	200.00%
Pension 6.5 (0.7% decrease)	9,510	7,701	7,914	8,108	195	2.47%
Workers' Comp. Ins (12.5% increase)	256	279	256	288	32	12.50%
Parks & Strmwtr Total	142,193	141,688	142,660	145,249	2,590	1.82%
FTE's	1.50	1.50	1.50	1.50		

Bldg. Salary, (Retention Incentive \$216)	154,347	156,232	156,134	159,348	3,214	2.06%
Longevity	645	640	640	640	(0)	-0.01%
Education	1,608	1,596	1,596	1,596	0	0.01%
Overtime	775	765	296	750	454	153.46%
Payroll Taxes	11,011	12,181	12,138	12,361	223	1.84%
Health Insurance (2.0% increase) *	26,759	25,579	26,358	26,304	(54)	-0.20%
Dental Insurance (No Change)	2,017	1,922	1,982	2,000	18	0.90%
HRA Expense	-	2,000	1,000	2,000	1,000	100.00%
Pension 6.5 (0.7% decrease)	13,744	11,146	11,424	11,688	264	2.31%
Workers' Comp. Ins (12.5% increase)	4,723	5,076	4,811	5,412	601	12.50%
Building Total	215,629	217,138	216,378	222,099	5,720	2.64%
FTE's	2.00	2.00	2.00	2.00		

	15-16	16-17	16-17	17-18	\$ Diff 17-18	% Diff 17-18
City-Wide Personnel Budget	Actual	Budget	Estimate	Budget	to 16-17 Est	to 16-17 Est
Salary	\$ 3,963,098	\$ 4,064,596	\$ 3,982,877	\$ 4,133,235	\$ 150,357	3.78%
Sick Leave Payout	-	-	-	25,000	25,000	100.00%
Holiday Pay	91,405	104,227	111,155	106,275	(4,880)	-4.39%
Longevity Pay	39,262	38,401	38,135	37,627	(508)	-1.33%
Time-in-Rank	10,127	10,267	10,258	10,472	214	2.09%
Education	25,085	24,938	24,938	24,964	26	0.10%
Overtime	141,672	94,776	141,608	126,799	(14,809)	-10.46%
Payroll Taxes	308,383	331,798	331,549	341,386	9,839	2.97%
Health Insurance (2.0% increase) *	493,503	483,940	486,365	480,731	(5,634)	-1.16%
Dental Insurance (No Change)	45,470	44,398	46,613	46,610	(3)	-0.01%
HRA Expense	478	25,500	14,000	25,500	11,500	82.14%
Life and Disability Insurance	12,861	16,500	17,633	20,500	2,867	16.26%
Pension (See note below)	302,285	263,431	264,486	267,572	3,086	1.17%
Employee Assistance Program	1,782	1,782	1,782	1,782	-	0.00%
Workers' Comp. Ins (12.5% increase)	153,936	165,728	160,225	180,253	20,028	12.50%
Liability Insurance & Bonding	8,544	8,722	8,468	9,204	736	8.69%
TOTAL PERSONNEL	\$ 5,597,891	\$ 5,679,002	\$ 5,640,091	\$ 5,837,911	\$ 197,820	3.51%
	5,597,891	5,679,002	5,640,091	5,837,911	197,820	3.51%
FTE's		53.75	53.75	53.75		

Note 1 - Admin salary increase/Court salary decrease is due to the Prosecutor's Assistant being moved out of Court into Admin expense. If this move to Admin from Court had not taken place, the variances would be +2.2% for Admin and (0.02%) for Court.

The decrease in Court would be due to the part-time clerk only working 45 hrs/wk as of

Note 2 - For 17-18, PD Records Mgr pension is at the General Employee rate of 7.2% instead of the PD rate of 10.6%.

Health increases by 2.0%

Dental increases by 2%

Pension decreases by 0.3% for PD, increases by 0.4 for FD, and increases 0.2% for all others.

Workers Comp increases by 12.5%

17-18 Budget includes step raises, as well as a 2% COLA

^{* -} Health insurance cost does NOT include SLAIT rebate of \$41,741 that will be received in 18-19