CITY OF
FRONTENAC

# FINANCIAL REPORT

## Feb 2023

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

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CAPITAL IMPROVEMENT FUND AND GENERAL FUND

| Consolidated Summary Feb 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUE | 11,586,673 | 1,270,945 | 1,237,540 | (33,405) | -2.6% | 821,839 | 415,701 | 50.6% | 8,254,961 | 8,806,192 | 551,231 | 6.7% | 8,146,770 | 659,422 | 8.1% |
| TOTAL EXPENSES | 11,250,341 | 1,145,550 | 1,133,969 | (11,581) | -1.0% | 555,165 | 578,804 | 104.3% | 6,884,299 | 6,812,584 | (71,715) | -1.0% | 5,815,680 | 996,904 | 17.1% |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | **336,332** | **125,395** | **103,571** | (21,824) | **-17.4%** | **266,674** | (163,103) | **-61.2%** | **1,370,662** | **1,993,608** | 622,946 | **45.4%** | **2,331,090** | (337,482) | -14.5% |
| SALE OF SURPLUS ASSETS | 30,000 | - | - | - | 0.0% | - | - | 0.0% | - | 6,915 | 6,915 | 100.0% | - | 6,915 | 100.0% |
| NET INCOME | **366,332** | **125,395** | **103,571** | (21,824) | **-17.4%** | **266,674** | (163,103) | **-61.2%** | **1,370,662** | **2,000,523** | 629,861 | **46.0%** | **2,331,090** | (330,567) | -14.2% |

REVENUES -CAP/GF SUMMARY
Monthly Revenues (reflecting sales tax from 2 mos. ago) (Page 1):
Monthly Revenues are **DOWN 2.6% or $33,405** compared to the monthly budget.
Monthly Revenues are **UP 50.6% or $415,701** compared to the same month a year ago.
YTD Revenues are **UP 6.7% or $551,231** compared to the YTD budget.
YTD Revenues are **UP 8.1% or $659,422** 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:**
Use Tax – Up $33,100 (155%) for Feb and Up $87,000 (70%) YTD
Utility Taxes – Electric – Up $2,000 (12%) for Feb and Up $37,100 (22%) YTD
PILOTs – Down $161,300 (42%) for Feb and Down $161,300 (32%) YTD
Building Permits – Down $10,700 (41%) for Feb and Down $64,800 (34%) YTD
Court Fines – Up $5,100 (40%) for Feb and Up $48,500 (47%) YTD
Interest Revenue – Up $13,100 (467%) for Feb and Up $63,400 (283%) YTD
Misc Revenues – Down $5,600 (113%) for Feb and Down $15,100 (27%) YTD

**CAP/GF/SUMMARY OF EXPENDITURES:**
**TOTAL EXPENDITURES** including capital projects/purchases budgets (pg.1): **DOWN $11,581 or 1.0%** for the month compared to budget and **UP $578,804 or 104.3%** compared to the same month a year ago. Total expenditures are **DOWN $71,715 or 1.0%** compared to the YTD budget and **UP $996,904 or 17.1%** compared to the prior year YTD.

NOTES:

**OPERATIONAL EXPENDITURES** Excluding capital projects/purchases budgets (pg. 4):
Monthly operational expenditures are **DOWN $13,374 or 1.4%** compared to the monthly budget.
Monthly operational expenditures are **UP $445,959 or 83.9%** compared to the same month last year.
YTD operational expenditures are **DOWN $73,202 or 1.1%** compared to the YTD budget.
Operational Expenditures are **UP $648,118 or 11.4%** compared to last year (YTD).

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

No expenses meet the criteria for Feb 2023.

**NET INCOME -CAP/GF Net Income (Page 1):**
Monthly Net Income is **DOWN $21,824 or 17.4%** compared to the monthly budget.
Monthly Net Income is **DOWN $163,103 or 61.2%** compared to the same month a year ago.
YTD Net Income is **UP $629,861 or 46.0%** compared to the YTD budget.
YTD Net Income is **DOWN $330,567 or 14.2%** compared to last year (YTD).

**NET INCOME -CAP/GF Net Income Excluding Capital Projects and related grants (Page 4):**
Monthly Net Income is **DOWN $20,031 or 7.1%** compared to the monthly budget.
Monthly Net Income is **DOWN $30,258 or 10.4%** compared to the same month a year ago.
YTD Net Income is **UP $624,437 or 42.2%** compared to the YTD budget.
YTD Net Income is **UP $2,722 or 0.1%** compared to last year (YTD).

## PARKS AND STORMWATER FUND

| Summary Feb 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUE | 1,722,874 | 154,908 | 188,465 | 33,557 | 21.7% | 143,413 | 45,052 | 31.4% | 976,315 | 1,117,401 | 141,086 | 14.5% | 947,562 | 169,839 | 17.9% |
| TOTAL EXPENSES | 1,289,968 | 43,481 | 43,057 | (424) | -1.0% | 203,052 | (159,995) | -78.8% | 443,643 | 551,517 | 107,874 | 24.3% | 700,811 | (149,294) | -21.3% |
| NET INCOME | 432,906 | 111,427 | 145,408 | 33,981 | 30.5% | (59,639) | 205,047 | 343.8% | 532,672 | 565,884 | 33,212 | 6.2% | 246,751 | 319,133 | 129.3% |

## CAPITAL IMPROV. FUND AND GENERAL FUND

| REVENUES Feb 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Real Estate Tax | 3,250,000 | 31,649 | 37,200 | 5,551 | 17.5% | 31,605 | 5,595 | 17.7% | 2,766,082 | 2,942,929 | 176,847 | 6.4% | 2,762,265 | 180,664 | 6.5% |
| One Cent Tax | 1,675,000 | 312,002 | 365,617 | 53,615 | 17.2% | 279,876 | 85,741 | 30.6% | 1,189,518 | 1,314,319 | 124,801 | 10.5% | 1,198,588 | 115,731 | 9.7% |
| Quarter Cent Tax | 532,000 | 68,761 | 80,451 | 11,690 | 17.0% | 61,411 | 19,040 | 31.0% | 371,671 | 421,098 | 49,427 | 13.3% | 394,757 | 26,341 | 6.7% |
| Quarter Cent Fire Tax | 619,000 | 81,937 | 94,122 | 12,185 | 14.9% | 71,597 | 22,525 | 31.5% | 433,269 | 488,179 | 54,910 | 12.7% | 456,868 | 31,311 | 6.9% |
| Half-Cent Sales Tax | 1,052,000 | 136,287 | 160,007 | 23,720 | 17.4% | 121,714 | 38,293 | 31.5% | 734,938 | 829,904 | 94,966 | 12.9% | 776,675 | 53,229 | 6.9% |
| Prop P Sales Tax | 208,000 | 17,075 | 20,360 | 3,285 | 19.2% | 17,498 | 2,862 | 16.4% | 134,882 | 153,603 | 18,721 | 13.9% | 138,221 | 15,382 | 11.1% |
| Use Tax | 225,000 | 21,417 | 54,559 | 33,142 | 154.7% | 24,647 | 29,912 | 121.4% | 124,217 | 211,246 | 87,029 | 70.1% | 142,952 | 68,294 | 47.8% |
| Road & Bridge Tax | 292,000 | 2,902 | 3,498 | 596 | 20.5% | 2,752 | 746 | 27.1% | 247,117 | 255,583 | 8,466 | 3.4% | 234,075 | 21,508 | 9.2% |
| Cigarette Tax | 6,500 | 542 | 326 | (216) | -39.9% | - | 326 | 100.0% | 4,333 | 3,848 | (485) | -11.2% | 4,207 | (359) | -8.5% |
| MO Motor Fuel Tax | 100,000 | 9,067 | 10,329 | 1,262 | 13.9% | 9,342 | 987 | 10.6% | 65,628 | 81,966 | 16,338 | 24.9% | 67,607 | 14,359 | 21.2% |
| MO MV Sales Tax | 35,000 | 2,465 | 3,148 | 683 | 27.7% | 2,425 | 723 | 29.8% | 24,492 | 25,605 | 1,113 | 4.5% | 24,095 | 1,510 | 6.3% |
| MO MV Fee Increase | 16,500 | 1,279 | 1,551 | 272 | 21.3% | 1,279 | 272 | 21.3% | 10,722 | 11,453 | 731 | 6.8% | 10,717 | 736 | 6.9% |
| Grant Revenue | 1,023,275 | - | - | - | 0.0% | - | - | 0.0% | 384,866 | 384,862 | (4) | 0.0% | 376,280 | 8,582 | 2.3% |
| Federal Seizure Funds | - | - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | 31,693 | (31,693) | -100.0% |
| Utility Taxes - Electric | 255,000 | 16,901 | 18,886 | 1,985 | 11.7% | 17,576 | 1,310 | 7.5% | 172,330 | 209,434 | 37,104 | 21.5% | 179,214 | 30,220 | 16.9% |
| Utility Taxes - Gas | 60,000 | 10,712 | 12,116 | 1,404 | 13.1% | 12,645 | (529) | -4.2% | 38,347 | 42,053 | 3,706 | 9.7% | 45,263 | (3,210) | -7.1% |
| Utility Taxes - Telephone | 38,000 | 2,706 | 2,453 | (253) | -9.3% | 3,293 | (840) | -25.5% | 26,479 | 31,138 | 4,659 | 17.6% | 32,222 | (1,084) | -3.4% |
| Utility Taxes-Water | 34,000 | 1,973 | 2,323 | 350 | 17.7% | 2,019 | 304 | 15.1% | 26,612 | 32,781 | 6,169 | 23.2% | 27,217 | 5,564 | 20.4% |
| Cable Franchise Fees | 65,000 | - | - | - | 0.0% | - | - | 0.0% | 49,566 | 50,609 | 1,043 | 2.1% | 48,684 | 1,925 | 4.0% |
| Business Licenses | 385,000 | 72,842 | 36,117 | (36,725) | -50.4% | 68,380 | (32,263) | -47.2% | 166,628 | 140,631 | (25,997) | -15.6% | 156,413 | (15,782) | -10.1% |
| PILOTS | 510,000 | 385,200 | 223,939 | (161,261) | -41.9% | 28,367 | 195,572 | 689.4% | 510,000 | 348,739 | (161,261) | -31.6% | 260,785 | 87,954 | 33.7% |
| Liquor Licenses | 9,750 | - | - | - | 0.0% | - | - | 0.0% | - | 100 | 100 | 100.0% | 1,450 | (1,350) | -93.1% |
| Building Permits | 300,000 | 25,920 | 15,257 | (10,663) | -41.1% | 21,973 | (6,716) | -30.6% | 191,139 | 126,313 | (64,826) | -33.9% | 195,968 | (69,655) | -35.5% |
| Bldg Dept Reimbursed Fees | 9,000 | - | 1,190 | 1,190 | 100.0% | - | 1,190 | 100.0% | 5,421 | 2,920 | (2,501) | -46.1% | 4,544 | (1,624) | -35.7% |
| West End Park Reimbursement | 20,000 | - | - | - | 0.0% | 252 | (252) | -100.0% | - | - | - | 0.0% | 21,264 | (21,264) | -100.0% |
| Board of Adjustment Fees | 500 | - | - | - | 0.0% | - | - | 0.0% | 250 | 250 | - | 0.0% | 547 | (297) | -54.3% |
| Building Sign Fees | 2,000 | 349 | 50 | (299) | -85.7% | 275 | (225) | -81.8% | 1,841 | 50 | (1,791) | -97.3% | 1,450 | (1,400) | -96.6% |
| Police/Fire Protection | 379,315 | 31,610 | 38,241 | 6,631 | 21.0% | 17,894 | 20,347 | 113.7% | 252,877 | 254,853 | 1,976 | 0.8% | 239,816 | 15,037 | 6.3% |
| Alarm Fees/Police Reports | 15,000 | 837 | 5,565 | 4,728 | 564.9% | 355 | 5,210 | 1467.6% | 13,803 | 12,865 | (938) | -6.8% | 5,855 | 7,010 | 119.7% |
| Ambulance Revenues | 120,000 | 10,000 | 11,029 | 1,029 | 10.3% | 7,824 | 3,205 | 41.0% | 80,002 | 103,386 | 23,384 | 29.2% | 72,132 | 31,254 | 43.3% |
| Court Fines | 155,000 | 12,917 | 18,053 | 5,136 | 39.8% | 9,700 | 8,353 | 86.1% | 103,333 | 151,863 | 48,530 | 47.0% | 98,002 | 53,861 | 55.0% |
| Interest Income | 33,600 | 2,800 | 15,867 | 13,067 | 466.7% | 698 | 15,169 | 2173.2% | 22,400 | 85,781 | 63,381 | 283.0% | 10,296 | 75,485 | 733.1% |
| Leasing | 69,540 | 5,795 | 5,925 | 130 | 2.2% | 5,737 | 188 | 3.3% | 46,360 | 47,140 | 780 | 1.7% | 44,884 | 2,256 | 5.0% |
| Miscellaneous Revenues | 91,693 | 5,000 | (639) | (5,639) | -112.8% | 705 | (1,344) | -190.6% | 55,838 | 40,691 | (15,147) | -27.1% | 81,764 | (41,073) | -50.2% |
| TOTAL REVENUES | 11,586,673 | 1,270,945 | 1,237,540 | (33,405) | -2.6% | 821,839 | 415,701 | 50.6% | 8,254,961 | 8,806,192 | 551,231 | 6.7% | 8,146,770 | 659,422 | 8.1% |

## CAPITAL IMPROVEMENT FUND AND GENERAL FUND EXPENDITURES

| EXPENSES Feb 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ADMINISTRATION | 1,083,942 | 67,554 | 66,320 | (1,234) | -1.8% | 52,694 | 13,626 | 25.9% | 801,066 | 803,806 | 2,740 | 0.3% | 700,491 | 103,315 | 14.7% |
| BOARDS & COMMISSIONS | 25,164 | 130 | 130 | - | 0.0% | 1,094 | (964) | -88.1% | 15,067 | 16,442 | 1,375 | 9.1% | 19,660 | (3,218) | -16.4% |
| LEGAL | 95,000 | 7,917 | 418 | (7,499) | -94.7% | 6,426 | (6,008) | -93.5% | 63,333 | 58,593 | (4,740) | -7.5% | 67,233 | (8,640) | -12.9% |
| COURT | 107,977 | 8,445 | 9,113 | 668 | 7.9% | 8,212 | 901 | 11.0% | 70,504 | 72,779 | 2,275 | 3.2% | 68,883 | 3,896 | 5.7% |
| FIRE DEPARTMENT | 3,385,568 | 274,411 | 271,440 | (2,971) | -1.1% | 194,690 | 76,750 | 39.4% | 2,138,304 | 2,100,108 | (38,196) | -1.8% | 1,996,826 | 103,282 | 5.2% |
| POLICE DEPARTMENT | 3,779,661 | 332,877 | 328,855 | (4,022) | -1.2% | 206,667 | 122,188 | 59.1% | 2,626,834 | 2,575,608 | (51,226) | -2.0% | 2,110,660 | 464,948 | 22.0% |
| PUBLIC WORKS | 1,618,456 | 82,830 | 83,092 | 262 | 0.3% | 50,088 | 33,004 | 65.9% | 451,630 | 457,798 | 6,168 | 1.4% | 449,046 | 8,752 | 1.9% |
| BUILDING DEPARTMENT | 407,034 | 22,002 | 23,513 | 1,511 | 6.9% | 20,598 | 2,915 | 14.2% | 203,743 | 205,884 | 2,141 | 1.1% | 215,022 | (9,138) | -4.2% |
| MUNICIPAL BUILDING | 396,395 | 13,812 | 15,516 | 1,704 | 12.3% | 14,696 | 820 | 5.6% | 162,674 | 170,422 | 7,748 | 4.8% | 158,310 | 12,112 | 7.7% |
| DEBT SVC | 351,144 | 335,572 | 335,572 | - | 0.0% | - | 335,572 | 100.0% | 351,144 | 351,144 | - | 0.0% | 29,549 | 321,595 | 1088.3% |
| TOTAL EXPENSES | 11,250,341 | 1,145,550 | 1,133,969 | (11,581) | -1.0% | 555,165 | 578,804 | 104.3% | 6,884,299 | 6,812,584 | (71,715) | -1.0% | 5,815,680 | 996,904 | 17.1% |

## DEPARTMENTAL PERSONNEL EXPENDITURES

| EXPENSES Feb 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL ADMINISTRATION | 546,292 | 42,169 | 41,948 | (221) | -0.5% | 38,771 | 3,177 | 8.2% | 361,394 | 336,796 | (24,598) | -6.8% | 326,112 | 10,684 | 3.3% |
| TOTAL COURT | 87,617 | 6,772 | 6,906 | 134 | 2.0% | 6,412 | 494 | 7.7% | 58,010 | 58,139 | 129 | 0.2% | 54,965 | 3,174 | 5.8% |
| TOTAL FIRE DEPARTMENT | 2,659,231 | 184,652 | 185,444 | 792 | 0.4% | 182,565 | 2,879 | 1.6% | 1,789,065 | 1,743,717 | (45,348) | -2.5% | 1,779,644 | (35,927) | -2.0% |
| TOTAL POLICE DEPARTMENT | 2,948,159 | 215,246 | 214,574 | (672) | -0.3% | 195,305 | 19,269 | 9.9% | 1,994,745 | 1,953,742 | (41,003) | -2.1% | 1,745,483 | 208,259 | 11.9% |
| TOTAL PUBLIC WORKS | 286,636 | 20,990 | 23,916 | 2,926 | 13.9% | 23,139 | 777 | 3.4% | 196,989 | 203,822 | 6,833 | 3.5% | 190,371 | 13,451 | 7.1% |
| TOTAL STORMWATER | 150,532 | 11,661 | 11,531 | (130) | -1.1% | 12,304 | (773) | -6.3% | 100,170 | 98,071 | (2,099) | -2.1% | 103,235 | (5,164) | -5.0% |
| TOTAL BUILDING DEPARTMENT | 271,289 | 20,337 | 21,307 | 970 | 4.8% | 16,004 | 5,303 | 33.1% | 182,536 | 184,325 | 1,789 | 1.0% | 148,548 | 35,777 | 24.1% |
| TOTAL | 6,949,756 | 501,827 | 505,626 | 3,799 | 0.8% | 474,500 | 31,126 | 6.6% | 4,682,909 | 4,578,612 | (104,297) | -2.2% | 4,348,358 | 230,254 | 5.3% |

## CITY WIDE PERSONNEL EXPENDITURES

| EXPENSES Feb 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES | 5,030,988 | 382,702 | 385,767 | 3,065 | 0.8% | 361,109 | 24,658 | 6.8% | 3,253,163 | 3,162,666 | (90,497) | -2.8% | 2,982,467 | 180,199 | 6.0% |
| HOLIDAY | 130,172 | - | - | - | 0.0% | - | - | 0.0% | 103,079 | 105,162 | 2,083 | 2.0% | 92,614 | 12,548 | 13.5% |
| LONGEVITY | 27,200 | 2,092 | 2,092 | - | 0.0% | 2,123 | (31) | -1.5% | 17,785 | 17,785 | - | 0.0% | 19,561 | (1,776) | -9.1% |
| TIME IN RANK | 11,086 | 853 | 882 | 29 | 3.4% | 843 | 39 | 4.6% | 7,249 | 7,154 | (95) | -1.3% | 7,522 | (368) | -4.9% |
| EDUCATION | 19,598 | 1,507 | 1,508 | 1 | 0.1% | 1,508 | - | 0.0% | 12,814 | 12,814 | - | 0.0% | 12,814 | - | 0.0% |
| OVERTIME | 135,500 | 10,423 | 12,457 | 2,034 | 19.5% | 12,269 | 188 | 1.5% | 88,598 | 85,128 | (3,470) | -3.9% | 114,508 | (29,380) | -25.7% |
| PAYROLL TAXES | 384,805 | 29,599 | 29,070 | (529) | -1.8% | 27,444 | 1,626 | 5.9% | 251,596 | 245,875 | (5,721) | -2.3% | 234,509 | 11,366 | 4.8% |
| HEALTH INS | 572,775 | 47,731 | 48,070 | 339 | 0.7% | 43,718 | 4,352 | 10.0% | 429,581 | 431,608 | 2,027 | 0.5% | 401,967 | 29,641 | 7.4% |
| DENTAL INS | 45,901 | 3,825 | 4,040 | 215 | 5.6% | 3,792 | 248 | 6.5% | 30,865 | 36,265 | 5,400 | 17.5% | 30,206 | 6,059 | 20.1% |
| DISABILITY | 20,000 | 1,667 | 1,679 | 12 | 0.7% | 1,729 | (50) | -2.9% | 13,334 | 12,503 | (831) | -6.2% | 13,293 | (790) | -5.9% |
| PENSION | 278,580 | 21,428 | 20,061 | (1,367) | -6.4% | 19,965 | 96 | 0.5% | 182,152 | 168,904 | (13,248) | -7.3% | 163,419 | 5,485 | 3.4% |
| EAP | 1,716 | - | - | - | 0.0% | - | - | 0.0% | 1,258 | 1,312 | 54 | 4.3% | 858 | 454 | 52.9% |
| WORKERS COMP | 291,435 | - | - | - | 0.0% | - | - | 0.0% | 291,435 | 291,436 | 1 | 0.0% | 274,620 | 16,816 | 6.1% |
| TOTAL | 6,949,756 | 501,827 | 505,626 | 3,799 | 0.8% | 474,500 | 31,126 | 6.6% | 4,682,909 | 4,578,612 | (104,297) | -2.2% | 4,348,358 | 230,254 | 5.3% |

CAPITAL IMPROVEMENT FUND AND GENERAL FUND - SUMMARY

| Consolidated Summary Feb 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUE | 11,586,673 | 1,270,945 | 1,237,540 | (33,405) | -2.6% | 821,839 | 415,701 | 50.6% | 8,254,961 | 8,806,192 | 551,231 | 6.7% | 8,146,770 | 659,422 | 8.1% |
| TOTAL EXPENSES | 11,250,341 | 1,145,550 | 1,133,969 | (11,581) | -1.0% | 555,165 | 578,804 | 104.3% | 6,884,299 | 6,812,584 | (71,715) | -1.0% | 5,815,680 | 996,904 | 17.1% |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 336,332 | 125,395 | 103,571 | (21,824) | -17.4% | 266,674 | (163,103) | -61.2% | 1,370,662 | 1,993,608 | 622,946 | 45.4% | 2,331,090 | (337,482) | -14.5% |
| SALE OF SURPLUS ASSETS | 30,000 | - | - | - | 0.0% | - | - | 0.0% | - | 6,915 | 6,915 | 100.0% | - | 6,915 | 100.0% |
| NET INCOME | 366,332 | 125,395 | 103,571 | (21,824) | -17.4% | 266,674 | (163,103) | -61.2% | 1,370,662 | 2,000,523 | 629,861 | 46.0% | 2,331,090 | (330,567) | -14.2% |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Admin Capital Expense | 22,750 | 1,200 | 1,177 | (23) | -1.9% | 401 | 776 | 193.5% | 9,528 | 9,505 | (23) | -0.2% | 401 | 9,104 | 2270.3% |
| Court Capital Expense | 200 | 200 | 1,007 | 807 | 403.5% | - | 1,007 | 100.0% | 200 | 1,007 | 807 | 403.5% | - | 1,007 | 0.0% |
| FD Capital Expense/Turn-Out Gear | 455,668 | 78,590 | 78,592 | 2 | 0.0% | 2,275 | 76,317 | 3354.6% | 134,004 | 134,051 | 47 | 0.0% | 27,579 | 106,472 | 386.1% |
| PD Capital Expense | 283,802 | 16,835 | 16,834 | (1) | 0.0% | 303 | 16,531 | 5455.8% | 241,850 | 241,850 | - | 0.0% | 46,332 | 195,518 | 422.0% |
| PW Capital Expense | 1,119,970 | 58,140 | 58,141 | 1 | 0.0% | 20,934 | 37,207 | 177.7% | 108,800 | 108,449 | (351) | -0.3% | 67,041 | 41,408 | 61.8% |
| Bldg Capital Expense | 32,000 | - | 1,007 | 1,007 | 100.0% | - | 1,007 | 100.0% | - | 1,007 | 1,007 | 100.0% | - | 1,007 | 100.0% |
| Mun Bldg Capital Expense | 175,000 | - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | 5,730 | (5,730) | -100.0% |
| Total Capital Expenditures | 2,089,390 | 154,965 | 156,758 | 1,793 | 1.2% | 23,913 | 132,845 | 555.5% | 494,382 | 495,869 | 1,487 | 0.3% | 147,083 | 348,786 | 237.1% |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Grant Revenue | 1,023,275 | - | - | - | 0.0% | - | - | 0.0% | 384,866 | 384,862 | (4) | 0.0% | 376,280 | 8,582 | 2.3% |
| REVENUES WITHOUT GRANTS | 10,563,398 | 1,270,945 | 1,237,540 | (33,405) | -2.6% | 821,839 | 415,701 | 50.6% | 7,870,095 | 8,421,330 | 551,235 | 7.0% | 7,770,490 | 650,840 | 8.4% |
| TOTAL EXP W/O CAP ITEMS | 9,160,951 | 990,585 | 977,211 | (13,374) | -1.4% | 531,252 | 445,959 | 83.9% | 6,389,917 | 6,316,715 | (73,202) | -1.1% | 5,668,597 | 648,118 | 11.4% |
| NET LESS CAPITAL AND RELATED GRANTS | 1,402,447 | 280,360 | 260,329 | (20,031) | -7.1% | 290,587 | (30,258) | -10.4% | 1,480,178 | 2,104,615 | 624,437 | 42.2% | 2,101,893 | 2,722 | 0.1% |

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

000-CONSOLIDATED

| | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| REVENUE | 11,586,673 | 1,270,944 | 1,237,539 | 821,840 | 8,254,960 | 8,806,194 | 8,146,771 | 2,780,479 | 76.00 |
| EXPENSES | | | | | | | | | |
| ADMINISTRATION | 1,083,942 | 67,554 | 66,320 | 52,694 | 801,066 | 803,806 | 700,491 | 280,136 | 74.16 |
| BOARDS & COMMISSIONS | 25,164 | 130 | 130 | 1,094 | 15,067 | 16,442 | 19,660 | 8,722 | 65.34 |
| LEGAL | 95,000 | 7,917 | 418 | 6,426 | 63,333 | 58,593 | 67,233 | 36,407 | 61.68 |
| COURT | 107,977 | 8,445 | 9,113 | 8,212 | 70,504 | 72,779 | 68,883 | 35,198 | 67.40 |
| FIRE DEPARTMENT | 3,385,568 | 274,411 | 271,440 | 194,690 | 2,138,304 | 2,100,108 | 1,996,826 | 1,285,460 | 62.03 |
| POLICE DEPARTMENT | 3,779,661 | 332,877 | 328,855 | 206,667 | 2,626,834 | 2,575,608 | 2,110,660 | 1,204,053 | 68.14 |
| PUBLIC WORKS | 1,618,456 | 82,830 | 83,092 | 50,088 | 451,630 | 457,798 | 449,046 | 1,160,658 | 28.29 |
| BUILDING DEPARTMENT | 407,034 | 22,002 | 23,513 | 20,598 | 203,743 | 205,884 | 215,022 | 201,150 | 50.58 |
| MUNICIPAL BUILDING | 396,395 | 13,812 | 15,516 | 14,696 | 162,674 | 170,422 | 158,310 | 225,973 | 42.99 |
| DEBT SVC | 351,144 | 335,572 | 335,572 | 0 | 351,144 | 351,144 | 29,549 | 0 | 100.00 |
| TOTAL EXPENSES | 11,250,341 | 1,145,550 | 1,133,969 | 555,165 | 6,884,299 | 6,812,585 | 5,815,679 | 4,437,756 | 60.55 |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 336,332 | 125,394 | 103,570 | 266,675 | 1,370,661 | 1,993,609 | 2,331,091 | ( 1,657,277) | 592.75 |
| OTHER FINANCING SOURCES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| OTHER FINANCING USES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| SALE OF SURPLUS ASSETS | 30,000 | 0 | 0 | 0 | 0 | 6,915 | 0 | 23,085 | 23.05 |
| NET INCOME | 366,332 | 125,394 | 103,570 | 266,675 | 1,370,661 | 2,000,524 | 2,331,091 | ( 1,634,192) | 592.75 |
| BEGINNING FUND BALANCE | | | | | | 9,427,018 | 6,605,035 | | |
| FUND BALANCE | | | | | | 11,427,541 | 8,936,126 | | |

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

000-CONSOLIDATED

| REVENUES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 000-4-01-901-00 Real Estate Tax | 3,250,000 | 31,649 | 37,200 | 31,605 | 2,766,082 | 2,942,929 | 2,762,265 | 307,071 | 90.55 |
| 000-4-01-902-00 One Cent Tax | 1,675,000 | 312,002 | 365,617 | 279,876 | 1,189,518 | 1,314,319 | 1,198,588 | 360,681 | 78.47 |
| 000-4-01-903-00 Quarter Cent Tax | 532,000 | 68,761 | 80,451 | 61,411 | 371,671 | 421,098 | 394,757 | 110,902 | 79.15 |
| 000-4-01-904-00 Quarter Cent Fire Tax | 619,000 | 81,937 | 94,122 | 71,597 | 433,269 | 488,179 | 456,868 | 130,821 | 78.87 |
| 000-4-01-906-00 Half-Cent Sales Tax | 1,052,000 | 136,287 | 160,007 | 121,714 | 734,938 | 829,904 | 776,675 | 222,096 | 78.89 |
| 000-4-01-907-00 Prop P Tax | 208,000 | 17,075 | 20,360 | 17,498 | 134,882 | 153,603 | 138,221 | 54,397 | 73.85 |
| 000-4-01-908-00 Use Tax | 225,000 | 21,417 | 54,559 | 24,647 | 124,217 | 211,246 | 142,952 | 13,754 | 93.89 |
| 000-4-02-910-00 Road & Bridge Tax | 292,000 | 2,902 | 3,498 | 2,752 | 247,117 | 255,583 | 234,075 | 36,417 | 87.53 |
| 000-4-02-911-00 Cigarette Tax | 6,500 | 542 | 326 | 0 | 4,333 | 3,848 | 4,207 | 2,652 | 59.20 |
| 000-4-02-912-00 MO Motor Fuel Tax | 100,000 | 9,067 | 10,329 | 9,342 | 65,628 | 81,966 | 67,607 | 18,034 | 81.97 |
| 000-4-02-912-01 MO MV Sales Tax | 35,000 | 2,465 | 3,148 | 2,425 | 24,492 | 25,605 | 24,095 | 9,395 | 73.16 |
| 000-4-02-912-02 MO MV Fee Increase | 16,500 | 1,279 | 1,551 | 1,279 | 10,722 | 11,453 | 10,717 | 5,047 | 69.41 |
| 000-4-02-915-00 Grant Revenue | 1,023,275 | 0 | 0 | 0 | 384,866 | 384,862 | 376,280 | 638,413 | 37.61 |
| 000-4-02-917-00 Federal Seizure Funds | 0 | 0 | 0 | 0 | 0 | 0 | 31,693 | 0 | 0.00 |
| 000-4-03-920-00 Utility Taxes-Electric | 255,000 | 16,901 | 18,886 | 17,576 | 172,330 | 209,434 | 179,214 | 45,566 | 82.13 |
| 000-4-03-921-00 Utility Taxes-Gas | 60,000 | 10,712 | 12,116 | 12,645 | 38,347 | 42,053 | 45,263 | 17,947 | 70.09 |
| 000-4-03-922-00 Utility Taxes-Telephone | 38,000 | 2,706 | 2,453 | 3,293 | 26,479 | 31,138 | 32,222 | 6,862 | 81.94 |
| 000-4-03-923-00 Utility Taxes-Water | 34,000 | 1,973 | 2,323 | 2,019 | 26,612 | 32,781 | 27,217 | 1,219 | 96.42 |
| 000-4-03-924-00 Cable Franchise Fees | 65,000 | 0 | 0 | 0 | 49,566 | 50,609 | 48,684 | 14,391 | 77.86 |
| 000-4-04-930-00 Business Licenses | 385,000 | 72,842 | 36,117 | 68,380 | 166,628 | 140,631 | 156,413 | 244,369 | 36.53 |
| 000-4-04-930-01 PILOTS | 510,000 | 385,200 | 223,939 | 28,367 | 510,000 | 348,739 | 260,785 | 161,261 | 68.38 |
| 000-4-04-931-00 Liquor Licenses | 9,750 | 0 | 0 | 0 | 0 | 100 | 1,450 | 9,650 | 1.03 |
| 000-4-04-932-00 Building Permits | 300,000 | 25,920 | 15,257 | 21,973 | 191,139 | 126,313 | 195,968 | 173,687 | 42.10 |
| 000-4-04-932-01 Bldg Dept Reimbursed Fees | 9,000 | 0 | 1,190 | 0 | 5,421 | 2,920 | 4,544 | 6,080 | 32.44 |
| 000-4-05-940-00 West End Park Reimbursement | 20,000 | 0 | 0 | 252 | 0 | 0 | 21,264 | 20,000 | 0.00 |
| 000-4-05-941-00 Board of Adjustment Fees | 500 | 0 | 0 | 0 | 250 | 250 | 547 | 250 | 50.00 |
| 000-4-05-942-00 Building Sign Fees | 2,000 | 349 | 50 | 275 | 1,841 | 50 | 1,450 | 1,950 | 2.50 |
| 000-4-05-943-00 Police/Fire Protection | 379,315 | 31,610 | 38,241 | 17,894 | 252,877 | 254,853 | 239,816 | 124,462 | 67.19 |
| 000-4-05-944-00 Alarm Fees/Police Reports | 15,000 | 837 | 5,565 | 355 | 13,803 | 12,865 | 5,855 | 2,135 | 85.77 |
| 000-4-05-945-00 Ambulance Revenues | 120,000 | 10,000 | 11,029 | 7,824 | 80,002 | 103,386 | 72,132 | 16,614 | 86.16 |
| 000-4-06-950-00 Court Fines | 155,000 | 12,917 | 18,053 | 9,700 | 103,333 | 151,863 | 98,002 | 3,137 | 97.98 |
| 000-4-07-960-00 Interest Income | 33,600 | 2,800 | 15,867 | 698 | 22,400 | 85,781 | 10,296 | ( 52,181) | 255.30 |
| 000-4-08-971-00 Leasing | 69,540 | 5,795 | 5,925 | 5,737 | 46,360 | 47,140 | 44,884 | 22,400 | 67.79 |
| 000-4-08-972-00 Miscellaneous Revenues | 91,693 | 5,000 | ( 639) | 705 | 55,838 | 40,691 | 81,764 | 51,002 | 44.38 |
| TOTAL REVENUES | 11,586,673 | 1,270,944 | 1,237,539 | 821,840 | 8,254,960 | 8,806,194 | 8,146,771 | 2,780,479 | 76.00 |

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| ADMINISTRATION | | | | | | | | | |
| 000-5-10-100-00 Admin Salary | 431,349 | 33,179 | 32,838 | 29,168 | 282,042 | 259,445 | 244,076 | 171,904 | 60.15 |
| 000-5-10-103-00 Admin Longevity | 1,660 | 128 | 128 | 138 | 1,085 | 1,085 | 1,177 | 575 | 65.39 |
| 000-5-10-104-00 Admin Time in Rank | 2,234 | 172 | 172 | 149 | 1,461 | 1,374 | 1,250 | 860 | 61.50 |
| 000-5-10-105-00 Admin Education | 1,200 | 92 | 92 | 92 | 785 | 785 | 785 | 415 | 65.39 |
| 000-5-10-106-00 Admin Overtime | 500 | 38 | 0 | 62 | 327 | 115 | 119 | 385 | 23.08 |
| 000-5-10-120-00 Payroll Taxes | 31,504 | 2,423 | 2,402 | 2,123 | 20,599 | 18,972 | 17,768 | 12,532 | 60.22 |
| 000-5-10-130-00 Health Insurance | 33,259 | 2,772 | 2,553 | 2,630 | 24,944 | 23,313 | 23,671 | 9,946 | 70.10 |
| 000-5-10-131-00 Dental Insurance | 2,625 | 219 | 197 | 214 | 1,969 | 1,796 | 1,716 | 829 | 68.42 |
| 000-5-10-132-00 Disability Insurance | 20,000 | 1,667 | 1,679 | 1,729 | 13,334 | 12,503 | 13,293 | 7,497 | 62.52 |
| 000-5-10-134-00 HRA Expense | 1,375 | 0 | 0 | 105 | 343 | 343 | 1,199 | 1,032 | 24.91 |
| 000-5-10-140-00 Pension | 19,225 | 1,479 | 1,886 | 2,465 | 12,570 | 15,076 | 20,513 | 4,149 | 78.42 |
| 000-5-10-150-00 Emp Assistance Program | 1,716 | 0 | 0 | 0 | 1,258 | 1,312 | 858 | 404 | 76.44 |
| 000-5-10-180-00 Workers Compensation | 1,020 | 0 | 0 | 0 | 1,020 | 1,020 | 886 | 0 | 99.95 |
| 000-5-10-207-00 Public Relations | 10,900 | 1,800 | 880 | 1,563 | 9,400 | 9,558 | 4,766 | 1,342 | 87.69 |
| 000-5-10-210-00 Computer Maint | 107,304 | 14,000 | 14,138 | 7,011 | 83,459 | 83,637 | 43,988 | 23,667 | 77.94 |
| 000-5-10-222-00 Memberships/Subscriptions | 3,786 | 750 | 19 | 780 | 1,801 | 1,793 | 1,874 | 1,993 | 47.35 |
| 000-5-10-235-00 Liability Insurance | 129,168 | 0 | 0 | 0 | 129,168 | 129,165 | 108,321 | 3 | 100.00 |
| 000-5-10-244-00 Banking Fees | 14,400 | 1,200 | 1,571 | 1,099 | 9,600 | 10,957 | 7,468 | 3,443 | 76.09 |
| 000-5-10-245-00 Meetings/Seminars | 10,836 | 0 | 890 | 0 | 5,004 | 3,582 | 1,693 | 7,254 | 33.06 |
| 000-5-10-246-00 Miscellaneous | 6,546 | 546 | 329 | 298 | 4,364 | 3,914 | 4,555 | 2,632 | 59.79 |
| 000-5-10-247-00 Mileage | 1,130 | 0 | 49 | 0 | 74 | 1,275 | 65 | ( 145) | 112.83 |
| 000-5-10-252-00 Postage | 2,700 | 200 | 1,111 | 0 | 2,700 | 3,766 | 2,577 | ( 1,066) | 139.47 |
| 000-5-10-253-00 Printing/Advertising | 7,700 | 642 | 537 | 118 | 5,133 | 1,747 | 1,541 | 5,953 | 22.69 |
| 000-5-10-260-00 Leaf Collection | 117,000 | 0 | 0 | 0 | 117,000 | 117,000 | 117,000 | 0 | 100.00 |
| 000-5-10-265-00 Equipment Contracts | 9,757 | 400 | 393 | 0 | 3,888 | 3,873 | 25,108 | 5,884 | 39.70 |
| 000-5-10-270-02 Office Supplies | 1,500 | 125 | 0 | 22 | 1,000 | 1,114 | 462 | 386 | 74.24 |
| 000-5-10-279-00 Training/Cont Ed | 327 | 207 | 127 | 127 | 327 | 2,204 | 180 | ( 1,877) | 673.90 |
| 000-5-10-299-04 Admin Capital Expense | 22,750 | 1,200 | 1,177 | 401 | 9,528 | 9,505 | 401 | 13,245 | 41.78 |
| 000-5-10-300-00 Auditing/Accounting | 22,760 | 460 | 460 | 0 | 12,460 | 12,460 | 16,131 | 10,300 | 54.75 |
| 000-5-10-320-00 Pros Attorney - Retainer | 18,000 | 1,500 | 1,500 | 1,500 | 12,000 | 12,000 | 12,000 | 6,000 | 66.67 |
| 000-5-10-321-00 Legal Svcs - Pros Attorney | 28,270 | 2,356 | 1,193 | 899 | 18,847 | 14,327 | 13,289 | 13,943 | 50.68 |
| 000-5-10-350-00 Professional Services | 21,441 | 0 | 0 | 0 | 13,576 | 44,792 | 11,761 | ( 23,351) | 208.91 |
| TOTAL ADMINISTRATION | 1,083,942 | 67,554 | 66,320 | 52,694 | 801,066 | 803,806 | 700,491 | 280,136 | 74.16 |
| BOARDS & COMMISSIONS | | | | | | | | | |
| 000-5-20-222-00 Memberships/Subscriptions | 3,846 | 0 | 0 | 0 | 3,007 | 3,007 | 2,136 | 839 | 78.19 |
| 000-5-20-225-00 Elections | 2,600 | 0 | 0 | 0 | 0 | 0 | 4,090 | 2,600 | 0.00 |
| 000-5-20-235-00 Liability Ins & Bonding | 11,673 | 0 | 0 | 0 | 10,095 | 10,095 | 9,421 | 1,578 | 86.48 |
| 000-5-20-245-00 Meetings/Seminars | 5,295 | 130 | 130 | 0 | 265 | 265 | 450 | 5,030 | 5.00 |
| 000-5-20-253-00 Printing/Advertising | 1,700 | 0 | 0 | 1,094 | 1,700 | 3,075 | 3,049 | ( 1,375) | 180.88 |
| 000-5-20-270-01 Office Supplies | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 50 | 0.00 |
| 000-5-20-340-00 Court Reporter | 0 | 0 | 0 | 0 | 0 | 0 | 515 | 0 | 0.00 |
| TOTAL BOARDS & COMMISSIONS | 25,164 | 130 | 130 | 1,094 | 15,067 | 16,442 | 19,660 | 8,722 | 65.34 |

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| LEGAL | | | | | | | | | |
| 000-5-30-310-00 City Attny Retainer | 15,000 | 1,250 | 0 | 1,250 | 10,000 | 8,750 | 10,000 | 6,250 | 58.33 |
| 000-5-30-311-00 City Atty Legal Svcs | 60,000 | 5,000 | 0 | 4,758 | 40,000 | 31,223 | 44,072 | 28,777 | 52.04 |
| 000-5-30-312-00 Outside Legal Svcs | 20,000 | 1,667 | 418 | 418 | 13,333 | 18,620 | 13,161 | 1,380 | 93.10 |
| TOTAL LEGAL | 95,000 | 7,917 | 418 | 6,426 | 63,333 | 58,593 | 67,233 | 36,407 | 61.68 |
| COURT | | | | | | | | | |
| 000-5-40-100-00 Court Salary | 72,229 | 5,556 | 5,642 | 5,148 | 47,228 | 47,105 | 43,272 | 25,124 | 65.22 |
| 000-5-40-106-00 Court Overtime | 0 | 0 | 22 | 0 | 0 | 110 | 0 | (110) | 0.00 |
| 000-5-40-120-00 Payroll Taxes | 5,107 | 393 | 415 | 378 | 3,339 | 3,463 | 3,132 | 1,644 | 67.82 |
| 000-5-40-130-00 Health Insurance | 6,417 | 535 | 535 | 503 | 4,813 | 4,839 | 5,179 | 1,578 | 75.40 |
| 000-5-40-131-00 Dental Insurance | 533 | 44 | 44 | 44 | 400 | 400 | 390 | 133 | 75.09 |
| 000-5-40-134-00 HRA Expense | 250 | 21 | 0 | 0 | 167 | 0 | 0 | 250 | 0.00 |
| 000-5-40-140-00 Pension | 3,178 | 244 | 248 | 340 | 2,078 | 2,068 | 2,849 | 1,110 | 65.07 |
| 000-5-40-180-00 Workers Compensation | 153 | 0 | 0 | 0 | 153 | 153 | 143 | (0) | 100.20 |
| 000-5-40-210-00 Computer Maint | 2,525 | 210 | 0 | 631 | 1,683 | 3,042 | 4,683 | (517) | 120.47 |
| 000-5-40-222-00 Memberships/Subscriptions | 100 | 0 | 0 | 0 | 100 | 0 | 100 | 100 | 0.00 |
| 000-5-40-245-00 Meetings/Seminars | 2,155 | 0 | 0 | 0 | 285 | 285 | 76 | 1,870 | 13.23 |
| 000-5-40-246-00 Miscellaneous | 500 | 42 | 0 | 0 | 333 | 380 | 0 | 120 | 76.00 |
| 000-5-40-247-00 Mileage | 230 | 0 | 0 | 0 | 125 | 145 | 6 | 85 | 63.04 |
| 000-5-40-253-00 Printing/Advertising | 600 | 50 | 0 | 0 | 400 | 0 | 468 | 600 | 0.00 |
| 000-5-40-270-02 Office Supplies | 1,800 | 150 | 0 | 169 | 1,200 | 781 | 584 | 1,019 | 43.41 |
| 000-5-40-299-05 Court Capital Expense | 200 | 200 | 1,007 | 0 | 200 | 1,007 | 0 | (807) | 503.44 |
| 000-5-40-325-00 Judge Retainer | 12,000 | 1,000 | 1,200 | 1,000 | 8,000 | 9,000 | 8,000 | 3,000 | 75.00 |
| TOTAL COURT | 107,977 | 8,445 | 9,113 | 8,212 | 70,504 | 72,779 | 68,883 | 35,198 | 67.40 |
| FIRE DEPARTMENT | | | | | | | | | |
| 000-5-50-100-00 FD Salary | 1,840,249 | 141,552 | 140,786 | 128,250 | 1,203,265 | 1,173,679 | 1,081,946 | 666,570 | 63.78 |
| 000-5-50-100-01 Retirement Leave Payout | 55,666 | 0 | 0 | 14,875 | 0 | 0 | 111,381 | 55,666 | 0.00 |
| 000-5-50-101-00 FD Holiday Pay | 62,800 | 0 | 0 | 0 | 49,896 | 49,319 | 43,908 | 13,481 | 78.53 |
| 000-5-50-103-00 FD Longevity | 6,640 | 511 | 511 | 542 | 4,342 | 4,342 | 6,246 | 2,298 | 65.39 |
| 000-5-50-104-00 FD Time in Rank | 4,291 | 330 | 336 | 363 | 2,806 | 2,751 | 3,500 | 1,540 | 64.12 |
| 000-5-50-105-00 FD Education | 2,400 | 185 | 185 | 185 | 1,569 | 1,569 | 1,569 | 831 | 65.39 |
| 000-5-50-106-00 FD Overtime | 110,000 | 8,461 | 10,832 | 8,251 | 71,925 | 63,444 | 101,516 | 46,556 | 57.68 |
| 000-5-50-120-00 Payroll Taxes | 153,655 | 11,819 | 11,089 | 11,187 | 100,463 | 94,518 | 98,660 | 59,137 | 61.51 |
| 000-5-50-130-00 Health Insurance | 228,853 | 19,071 | 19,071 | 16,445 | 171,640 | 169,809 | 156,860 | 59,044 | 74.20 |
| 000-5-50-131-00 Dental Insurance | 17,715 | 1,476 | 1,521 | 1,406 | 11,810 | 13,521 | 11,168 | 4,194 | 76.32 |
| 000-5-50-134-00 HRA Expense | 3,500 | 292 | 0 | 482 | 2,333 | 0 | 1,633 | 3,500 | 0.00 |
| 000-5-50-140-00 Pension | 16,211 | 1,247 | 1,115 | 1,062 | 10,600 | 10,012 | 9,631 | 6,199 | 61.76 |
| 000-5-50-180-00 Workers Compensation | 160,751 | 0 | 0 | 0 | 160,751 | 160,752 | 153,259 | (1) | 100.00 |
| 000-5-50-207-00 Public Relations | 1,000 | 0 | 0 | 0 | 605 | 605 | 0 | 395 | 60.50 |
| 000-5-50-222-00 Memberships/Subscriptions | 4,425 | 215 | 515 | 215 | 4,242 | 2,871 | 4,236 | 1,554 | 64.88 |
| 000-5-50-226-00 EMS Supplies | 17,000 | 1,417 | 1,525 | 402 | 11,333 | 9,594 | 8,398 | 7,406 | 56.44 |
| 000-5-50-230-00 Fuel | 15,500 | 3,192 | 1,073 | 3,124 | 9,084 | 19,623 | 8,890 | (4,123) | 126.60 |
| 000-5-50-240-02 Radio Maintenance | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 0.00 |
| 000-5-50-240-03 Veh/Equip Maint | 23,000 | 1,917 | 1,343 | 1,691 | 15,333 | 13,548 | 10,357 | 9,452 | 58.91 |
| 000-5-50-245-00 Meetings/Seminars | 3,350 | 0 | 0 | 0 | 710 | 1,634 | 0 | 1,716 | 48.78 |

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 000-5-50-246-00 Miscellaneous | 6,000 | 500 | 302 | 424 | 4,000 | 4,667 | 4,476 | 1,333 | 77.78 |
| 000-5-50-247-00 Mileage | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0.00 |
| 000-5-50-251-00 Physical Exams | 9,000 | 0 | 0 | 395 | 6,710 | 6,885 | 8,160 | 2,115 | 76.50 |
| 000-5-50-265-00 Service Contracts | 15,433 | 320 | 320 | 42 | 12,764 | 12,890 | 336 | 2,543 | 83.52 |
| 000-5-50-275-00 Tires | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |
| 000-5-50-279-00 Training | 23,950 | 1,400 | 1,396 | 68 | 11,975 | 11,796 | 10,168 | 12,154 | 49.25 |
| 000-5-50-280-00 FD Turnout Gear | 19,700 | 425 | 424 | 0 | 11,423 | 11,471 | 1,886 | 8,229 | 58.23 |
| 000-5-50-285-00 Uniforms | 13,000 | 1,083 | 250 | 1,723 | 8,667 | 10,462 | 6,081 | 2,538 | 80.47 |
| 000-5-50-290-00 Dispatch Services | 120,811 | 0 | 0 | 0 | 120,811 | 119,442 | 120,952 | 1,369 | 98.87 |
| 000-5-50-295-00 Ambulance Billing Services | 10,000 | 833 | 680 | 431 | 6,667 | 8,324 | 5,060 | 1,676 | 83.24 |
| 000-5-50-299-00 FD Capital Expense | 435,968 | 78,165 | 78,168 | 2,275 | 122,581 | 122,580 | 25,693 | 313,388 | 28.12 |
| 000-5-50-350-00 Professional Services | 1,200 | 0 | 0 | 854 | 0 | 0 | 854 | 1,200 | 0.00 |
| TOTAL FIRE DEPARTMENT | 3,385,568 | 274,411 | 271,440 | 194,690 | 2,138,304 | 2,100,108 | 1,996,826 | 1,285,460 | 62.03 |
| POLICE DEPARTMENT | | | | | | | | | |
| 000-5-60-100-00 PD Salary | 2,109,009 | 162,225 | 163,411 | 147,711 | 1,378,997 | 1,334,655 | 1,191,681 | 774,354 | 63.28 |
| 000-5-60-101-00 PD Holiday Pay | 67,372 | 0 | 0 | 0 | 53,184 | 55,844 | 48,706 | 11,528 | 82.89 |
| 000-5-60-103-00 PD Longevity | 13,360 | 1,028 | 1,028 | 1,028 | 8,736 | 8,736 | 8,606 | 4,624 | 65.39 |
| 000-5-60-104-00 PD Time in Rank | 3,321 | 255 | 265 | 239 | 2,171 | 2,179 | 2,002 | 1,142 | 65.60 |
| 000-5-60-105-00 PD Education | 15,602 | 1,200 | 1,200 | 1,200 | 10,202 | 10,201 | 10,201 | 5,401 | 65.38 |
| 000-5-60-106-00 PD Overtime | 18,000 | 1,385 | 518 | 796 | 11,769 | 17,174 | 8,499 | 826 | 95.41 |
| 000-5-60-120-00 Payroll Taxes | 161,433 | 12,417 | 11,979 | 10,927 | 105,548 | 103,508 | 92,277 | 57,925 | 64.12 |
| 000-5-60-130-00 Health Insurance | 228,853 | 19,071 | 19,410 | 18,157 | 171,640 | 175,095 | 163,415 | 53,758 | 76.51 |
| 000-5-60-131-00 Dental Insurance | 18,782 | 1,565 | 1,736 | 1,617 | 12,522 | 15,689 | 12,978 | 3,093 | 83.53 |
| 000-5-60-134-00 HRA Expense | 3,000 | 0 | 0 | 0 | 1,978 | 985 | 1,000 | 2,015 | 32.85 |
| 000-5-60-140-00 Pension | 209,306 | 16,100 | 15,027 | 13,630 | 136,857 | 127,541 | 111,817 | 81,765 | 60.94 |
| 000-5-60-180-00 Workers Compensation | 103,121 | 0 | 0 | 0 | 103,121 | 103,121 | 95,299 | ( 0) | 100.00 |
| 000-5-60-206-00 Communications | 53,000 | 4,417 | 3,373 | 3,548 | 35,333 | 31,647 | 29,970 | 21,353 | 59.71 |
| 000-5-60-220-00 Detective Bureau | 4,800 | 400 | 132 | 0 | 3,200 | 5,016 | 97 | ( 216) | 104.51 |
| 000-5-60-222-00 Memberships/Subscriptions | 2,000 | 0 | 470 | 442 | 475 | 1,664 | 1,401 | 336 | 83.20 |
| 000-5-60-230-00 Fuel | 60,000 | 5,000 | 4,250 | 4,021 | 40,000 | 35,315 | 27,376 | 24,685 | 58.86 |
| 000-5-60-240-03 Veh/Equip Maint | 22,000 | 1,833 | 2,410 | 1,120 | 14,667 | 21,028 | 13,399 | 972 | 95.58 |
| 000-5-60-246-00 Miscellaneous | 750 | 63 | 0 | 50 | 500 | 131 | 158 | 619 | 17.47 |
| 000-5-60-250-00 Patrol | 8,800 | 733 | 1,072 | 120 | 5,867 | 2,242 | 1,161 | 6,558 | 25.48 |
| 000-5-60-251-00 Physical Exams | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |
| 000-5-60-254-00 Prisoner Holding Expenses | 200 | 0 | 0 | 0 | 200 | 166 | 86 | 34 | 82.83 |
| 000-5-60-265-00 Service Contracts | 0 | 0 | 0 | 110 | 0 | 0 | 883 | 0 | 0.00 |
| 000-5-60-270-02 Office Supplies | 4,000 | 333 | 118 | 722 | 2,667 | 3,150 | 2,549 | 850 | 78.74 |
| 000-5-60-277-00 Traffic Safety Unit | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |
| 000-5-60-279-00 Training | 17,450 | 350 | 350 | 0 | 6,819 | 7,917 | 4,894 | 9,533 | 45.37 |
| 000-5-60-280-00 Police Dept Certification | 9,700 | 0 | 0 | 0 | 9,700 | 9,684 | 8,721 | 17 | 99.83 |
| 000-5-60-285-00 Uniforms | 14,000 | 1,167 | 295 | 926 | 9,333 | 6,144 | 6,440 | 7,856 | 43.89 |
| 000-5-60-290-00 Dispatch Services | 346,000 | 86,500 | 84,976 | 0 | 259,500 | 254,928 | 220,710 | 91,072 | 73.68 |
| 000-5-60-299-01 PD Capital Expense | 283,802 | 16,835 | 16,834 | 303 | 241,850 | 241,850 | 46,332 | 41,952 | 85.22 |
| TOTAL POLICE DEPARTMENT | 3,779,661 | 332,877 | 328,855 | 206,667 | 2,626,834 | 2,575,608 | 2,110,660 | 1,204,053 | 68.14 |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| PUBLIC WORKS | | | | | | | | | |
| 000-5-70-100-00 PW Salary | 192,219 | 14,785 | 16,921 | 14,008 | 125,684 | 132,446 | 119,468 | 59,773 | 68.90 |
| 000-5-70-103-00 PW Longevity | 4,000 | 308 | 308 | 308 | 2,615 | 2,615 | 2,615 | 1,385 | 65.39 |
| 000-5-70-104-00 PW Time in Rank | 1,240 | 95 | 109 | 92 | 811 | 850 | 769 | 390 | 68.58 |
| 000-5-70-106-00 PW Overtime | 5,500 | 423 | 1,084 | 3,098 | 3,596 | 4,194 | 4,254 | 1,306 | 76.26 |
| 000-5-70-120-00 Payroll Taxes | 12,604 | 970 | 1,306 | 1,250 | 8,241 | 9,898 | 9,010 | 2,706 | 78.53 |
| 000-5-70-130-00 Health Insurance | 37,429 | 3,119 | 3,119 | 2,974 | 28,072 | 28,208 | 26,763 | 9,221 | 75.36 |
| 000-5-70-131-00 Dental Insurance | 3,116 | 260 | 260 | 255 | 2,077 | 2,339 | 2,037 | 777 | 75.05 |
| 000-5-70-134-00 HRA Expense | 1,000 | 83 | 0 | 1,000 | 667 | 730 | 1,000 | 270 | 73.00 |
| 000-5-70-140-00 Pension | 13,395 | 1,030 | 809 | 1,155 | 8,758 | 6,138 | 8,368 | 7,257 | 45.82 |
| 000-5-70-180-00 Workers Compensation | 17,133 | 0 | 0 | 0 | 17,133 | 17,133 | 17,087 | 0 | 100.00 |
| 000-5-70-221-00 Drug/Alcohol Screening | 100 | 0 | 85 | 0 | 0 | 85 | 55 | 15 | 85.00 |
| 000-5-70-222-00 Memberships/Subscriptions | 430 | 0 | 0 | 0 | 430 | 444 | 430 | (14) | 103.26 |
| 000-5-70-228-00 Equipment Rental | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |
| 000-5-70-230-00 Fuel | 6,000 | 500 | 224 | 326 | 4,000 | 3,891 | 2,707 | 2,109 | 64.85 |
| 000-5-70-240-03 Veh/Equip Maint | 6,700 | 558 | 0 | 1,175 | 4,467 | 7,925 | 6,730 | (1,225) | 118.28 |
| 000-5-70-246-00 Miscellaneous | 1,500 | 125 | 0 | 58 | 1,000 | 537 | 399 | 963 | 35.83 |
| 000-5-70-248-00 Mosquito Control | 2,050 | 0 | 0 | 0 | 0 | 2,109 | 0 | (59) | 102.89 |
| 000-5-70-261-00 Road Paint | 27,000 | 0 | 0 | 0 | 27,000 | 26,489 | 22,821 | 511 | 98.11 |
| 000-5-70-262-00 Road Salt | 15,000 | 0 | 0 | 0 | 8,455 | 11,012 | 11,589 | 3,988 | 73.42 |
| 000-5-70-263-00 Road Signs | 1,750 | 0 | 0 | 0 | 1,642 | 1,648 | 796 | 102 | 94.19 |
| 000-5-70-265-00 Service Contracts | 5,300 | 0 | 0 | 0 | 0 | 3,689 | 5,294 | 1,611 | 69.60 |
| 000-5-70-268-00 Street/Signal Lights | 2,200 | 183 | 188 | 179 | 1,467 | 1,549 | 1,478 | 651 | 70.43 |
| 000-5-70-269-00 Street Maintenance/Materials | 79,320 | 0 | 0 | 661 | 77,870 | 78,281 | 122,623 | 1,039 | 98.69 |
| 000-5-70-275-00 Tires | 1,500 | 0 | 0 | 0 | 0 | 0 | 321 | 1,500 | 0.00 |
| 000-5-70-276-00 Small Tools | 2,000 | 167 | 13 | 0 | 1,333 | 1,192 | 1,126 | 808 | 59.58 |
| 000-5-70-278-00 Traffic Signal Maint | 12,200 | 0 | 0 | 0 | 200 | 199 | 8,847 | 12,001 | 1.63 |
| 000-5-70-279-00 Training | 300 | 0 | 0 | 0 | 300 | 665 | 80 | (365) | 221.77 |
| 000-5-70-285-00 Uniforms | 5,000 | 417 | 0 | 211 | 3,333 | 2,770 | 1,973 | 2,230 | 55.40 |
| 000-5-70-290-00 West End Park Expenses | 20,000 | 1,667 | 525 | 2,405 | 13,333 | 1,967 | 3,152 | 18,033 | 9.84 |
| 000-5-70-299-02 PW Capital Expense | 70,000 | 0 | 0 | 12,156 | 24,336 | 23,984 | 58,263 | 46,016 | 34.26 |
| 000-5-70-350-00 Professional Services | 21,500 | 0 | 0 | 0 | 345 | 344 | 211 | 21,156 | 1.60 |
| 000-5-70-494-00 Geyer TIP Program | 1,049,970 | 58,140 | 58,141 | 8,778 | 84,464 | 84,465 | 8,778 | 965,505 | 8.04 |
| TOTAL PUBLIC WORKS | 1,618,456 | 82,830 | 83,092 | 50,088 | 451,630 | 457,798 | 449,046 | 1,160,658 | 28.29 |
| BUILDING DEPARTMENT | | | | | | | | | |
| 000-5-80-100-00 Bldg Salary | 214,201 | 16,476 | 16,956 | 12,368 | 140,057 | 138,206 | 110,917 | 75,995 | 64.52 |
| 000-5-80-103-00 Bldg Longevity | 760 | 58 | 58 | 37 | 497 | 497 | 314 | 263 | 65.38 |
| 000-5-80-105-00 Bldg Education | 396 | 30 | 30 | 30 | 259 | 259 | 259 | 137 | 65.38 |
| 000-5-80-106-00 Bldg Overtime | 1,000 | 77 | 0 | 0 | 654 | 85 | 0 | 915 | 8.49 |
| 000-5-80-120-00 Payroll Taxes | 13,414 | 1,032 | 1,231 | 906 | 8,771 | 10,064 | 8,074 | 3,350 | 75.02 |
| 000-5-80-130-00 Health Insurance | 21,602 | 1,800 | 2,237 | 1,712 | 16,202 | 19,767 | 14,405 | 1,835 | 91.50 |
| 000-5-80-131-00 Dental Insurance | 1,572 | 131 | 174 | 128 | 1,048 | 1,525 | 899 | 47 | 97.01 |
| 000-5-80-134-00 HRA Expense | 875 | 73 | 0 | 0 | 583 | 500 | 0 | 375 | 57.14 |
| 000-5-80-140-00 Pension | 9,520 | 732 | 621 | 821 | 6,225 | 5,099 | 6,122 | 4,421 | 53.56 |
| 000-5-80-180-00 Workers Compensation | 8,824 | 0 | 0 | 0 | 8,824 | 8,824 | 7,557 | (0) | 100.00 |
| 000-5-80-222-00 Memberships/Subscriptions | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 000-5-80-230-00 Bldg Fuel | 2,000 | 167 | 143 | 69 | 1,333 | 1,160 | 646 | 840 | 58.01 |
| 000-5-80-240-03 Veh/Equip Maint | 1,000 | 83 | 0 | 0 | 667 | 27 | 162 | 973 | 2.70 |
| 000-5-80-245-00 Meetings/Seminars | 3,250 | 0 | 0 | 0 | 825 | 782 | 0 | 2,468 | 24.06 |
| 000-5-80-247-00 Mileage | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 0.00 |
| 000-5-80-253-00 Printing/Advertising | 200 | 0 | 0 | 0 | 65 | 110 | 100 | 90 | 55.10 |
| 000-5-80-270-02 Office Supplies | 2,500 | 208 | 0 | 0 | 1,667 | 681 | 288 | 1,819 | 27.25 |
| 000-5-80-279-00 Training | 1,920 | 0 | 0 | 0 | 0 | 0 | 0 | 1,920 | 0.00 |
| 000-5-80-285-00 Uniforms | 400 | 33 | 0 | 0 | 267 | 0 | 0 | 400 | 0.00 |
| 000-5-80-299-06 Bldg Capital Expense | 32,000 | 0 | 1,007 | 0 | 0 | 1,007 | 0 | 30,993 | 3.15 |
| 000-5-80-350-00 Professional Services | 90,500 | 1,100 | 1,055 | 4,525 | 15,800 | 17,291 | 65,278 | 73,209 | 19.11 |
| TOTAL BUILDING DEPARTMENT | 407,034 | 22,002 | 23,513 | 20,598 | 203,743 | 205,884 | 215,022 | 201,150 | 50.58 |
| MUNICIPAL BUILDING | | | | | | | | | |
| 000-5-90-205-00 Cleaning Service | 32,220 | 2,685 | 2,685 | 2,685 | 21,480 | 21,480 | 21,480 | 10,740 | 66.67 |
| 000-5-90-230-00 Generator Fuel | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 | 0.00 |
| 000-5-90-240-00 Building Maint/Repair | 53,055 | 0 | 1,471 | 2,093 | 52,554 | 54,088 | 47,224 | ( 1,033) | 101.95 |
| 000-5-90-246-00 Miscellaneous | 1,000 | 83 | 0 | 0 | 667 | 0 | 0 | 1,000 | 0.00 |
| 000-5-90-270-00 Building Supplies | 6,000 | 500 | 567 | 77 | 4,000 | 3,025 | 2,355 | 2,975 | 50.42 |
| 000-5-90-286-00 Electric | 80,000 | 6,853 | 6,537 | 6,900 | 53,889 | 61,612 | 54,260 | 18,388 | 77.01 |
| 000-5-90-286-01 Natural Gas | 5,000 | 1,007 | 1,010 | 999 | 3,099 | 3,919 | 3,077 | 1,081 | 78.38 |
| 000-5-90-286-02 Telephone/Internet | 27,120 | 2,260 | 2,229 | 1,543 | 18,080 | 16,989 | 15,803 | 10,131 | 62.64 |
| 000-5-90-286-03 Water/Sewer | 13,000 | 424 | 1,016 | 399 | 8,905 | 9,309 | 8,379 | 3,691 | 71.61 |
| 000-5-90-299-03 Mun Bldg Capital Expense | 175,000 | 0 | 0 | 0 | 0 | 0 | 5,730 | 175,000 | 0.00 |
| TOTAL MUNICIPAL BUILDING | 396,395 | 13,812 | 15,516 | 14,696 | 162,674 | 170,422 | 158,310 | 225,973 | 42.99 |
| DEBT SVC | | | | | | | | | |
| 000-5-95-299-01 Principal Expense Bond SeriesA | 320,000 | 320,000 | 320,000 | 0 | 320,000 | 320,000 | 0 | 0 | 100.00 |
| 000-5-95-299-06 Interest Expense-Bond Series B | 31,144 | 15,572 | 15,572 | 0 | 31,144 | 31,144 | 29,549 | 0 | 100.00 |
| TOTAL DEBT SVC | 351,144 | 335,572 | 335,572 | 0 | 351,144 | 351,144 | 29,549 | 0 | 100.00 |
| NEW CITY HALL | | | | | | | | | |
| TOTAL EXPENDITURES | 11,250,341 | 1,145,550 | 1,133,969 | 555,165 | 6,884,299 | 6,812,585 | 5,815,679 | 4,437,756 | 60.55 |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 336,332 | 125,394 | 103,570 | 266,675 | 1,370,661 | 1,993,609 | 2,331,091 | ( 1,657,277) | 592.75 |
| OTHER FINANCING SOURCES | | | | | | | | | |
| 000-4-99-990-00 Operating Transfer In | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| TOTAL OTHER FINANCING SOURCES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| OTHER FINANCING USES | | | | | | | | | |
| 000-5-99-990-00 Operating Transfer Out | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| TOTAL OTEHR FINANCING USES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| SALE OF SURPLUS ASSETS | | | | | | | | | |
| 000-4-09-990-00 Sale of Surplus Assets | 30,000 | 0 | 0 | 0 | 0 | 6,915 | 0 | 23,085 | 23.05 |
| TOTAL SALE OF SURPLUS ASSETS | 30,000 | 0 | 0 | 0 | 0 | 6,915 | 0 | 23,085 | 23.05 |
| NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS | 30,000 | 0 | 0 | 0 | 0 | 6,915 | 0 | 23,085 | 23.05 |
| NET INCOME | 366,332 | 125,394 | 103,570 | 266,675 | 1,370,661 | 2,000,524 | 2,331,091 | ( 1,634,192) | 592.75 |
| FUND BALANCE | | | | | | | | | |
| 000-3035 Surplus Fund Balance | | | | | | 9,427,018 | 6,605,035 | | |
| BEGINNING FUND BALANCE | | | | | | 9,427,018 | 6,605,035 | | |
| CURRENT FUND BALANCE | | | | | | 11,427,541 | 8,936,126 | | |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

11 -PARKS & STORMWATER FUND

| REVENUES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 11-4-01-905-00 Parks & Stormwater Tax | 1,194,000 | 154,683 | 188,244 | 143,191 | 834,140 | 976,358 | 913,734 | 217,642 | 81.77 |
| 11-4-02-915-00 Grant Revenue | 491,874 | 0 | 0 | 0 | 108,532 | 108,528 | 786 | 383,346 | 22.06 |
| 11-4-05-945-00 Sewer Lateral | 37,000 | 226 | 222 | 222 | 33,642 | 32,516 | 33,042 | 4,484 | 87.88 |
| TOTAL REVENUES | 1,722,874 | 154,908 | 188,465 | 143,413 | 976,315 | 1,117,401 | 947,562 | 605,473 | 64.86 |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

11 -PARKS & STORMWATER FUND

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| COURT | | | | | | | | | |
| STORMWATER | | | | | | | | | |
| 11-5-75-100-00 Storm Water Salary | 116,066 | 8,928 | 9,213 | 9,582 | 75,891 | 77,128 | 79,725 | 38,938 | 66.45 |
| 11-5-75-103-00 Storm Water Longevity | 780 | 60 | 60 | 71 | 510 | 510 | 602 | 270 | 65.41 |
| 11-5-75-106-00 Storm Water Overtime | 500 | 38 | 0 | 62 | 327 | 6 | 119 | 495 | 1.10 |
| 11-5-75-120-00 Payroll Taxes | 7,088 | 545 | 649 | 673 | 4,635 | 5,450 | 5,588 | 1,638 | 76.90 |
| 11-5-75-130-00 Health Insurance | 16,362 | 1,364 | 1,145 | 1,297 | 12,272 | 10,578 | 11,674 | 5,784 | 64.65 |
| 11-5-75-131-00 Dental Insurance | 1,558 | 130 | 108 | 127 | 1,039 | 996 | 1,018 | 562 | 63.91 |
| 11-5-75-134-00 HRA Expense | 625 | 52 | 0 | 0 | 417 | 0 | 0 | 625 | 0.00 |
| 11-5-75-140-00 Pension | 7,745 | 596 | 355 | 491 | 5,064 | 2,970 | 4,119 | 4,775 | 38.35 |
| 11-5-75-180-00 Workers Compensation | 433 | 0 | 0 | 0 | 433 | 433 | 389 | 0 | 99.91 |
| 11-5-75-210-00 Computer Maint | 700 | 0 | 0 | 0 | 0 | 0 | 0 | 700 | 0.00 |
| 11-5-75-222-00 Memberships/Subscriptions | 400 | 0 | 0 | 0 | 61 | 0 | 35 | 400 | 0.00 |
| 11-5-75-230-00 Fuel | 3,000 | 250 | 152 | 152 | 2,000 | 1,195 | 1,115 | 1,805 | 39.82 |
| 11-5-75-240-03 Vehicle/Equipment Maintenance | 700 | 0 | 67 | 12 | 360 | 451 | 456 | 249 | 64.44 |
| 11-5-75-245-00 Meetings/Seminars | 1,000 | 0 | 0 | 0 | 789 | 789 | 0 | 211 | 78.91 |
| 11-5-75-246-00 Miscellaneous | 90,000 | 0 | 0 | 0 | 0 | 0 | 22 | 90,000 | 0.00 |
| 11-5-75-253-00 Printing/Advertising | 500 | 42 | 0 | 144 | 333 | 0 | 200 | 500 | 0.00 |
| 11-5-75-270-02 Office Supplies | 1,500 | 125 | 0 | 0 | 1,000 | ( 6) | 72 | 1,506 | 0.37- |
| 11-5-75-285-00 Uniforms | 500 | 42 | 0 | 0 | 333 | 0 | 0 | 500 | 0.00 |
| 11-5-75-490-00 Municipal Grant Program | 75,000 | 0 | 0 | 0 | 65,000 | 63,204 | 15,331 | 11,796 | 84.27 |
| 11-5-75-491-00 Project Construction | 0 | 0 | 0 | 161,708 | 0 | 114,486 | 333,491 | ( 114,486) | 0.00 |
| 11-5-75-492-00 Project Engineering | 452,500 | 0 | 0 | 25,083 | 213,468 | 213,468 | 224,155 | 239,032 | 47.18 |
| 11-5-75-493-00 Storm Water PhaseII Compliance | 19,000 | 0 | 0 | 250 | 3,850 | 3,850 | 3,850 | 15,150 | 20.26 |
| 11-5-75-494-00 Geyer TIP Program | 457,011 | 31,310 | 31,307 | 0 | 39,162 | 39,159 | 0 | 417,852 | 8.57 |
| 11-5-75-495-00 Sewer Lateral Program | 37,000 | 0 | 0 | 3,400 | 16,700 | 16,850 | 18,850 | 20,150 | 45.54 |
| TOTAL STORMWATER | 1,289,968 | 43,481 | 43,057 | 203,052 | 443,643 | 551,517 | 700,811 | 738,451 | 42.75 |
| TOTAL EXPENDITURES | 1,289,968 | 43,481 | 43,057 | 203,052 | 443,643 | 551,517 | 700,811 | 738,451 | 42.75 |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 432,906 | 111,427 | 145,408 | ( 59,639) | 532,672 | 565,884 | 246,752 | ( 132,978) | 130.72 |
| OTHER FINANCING SOURCES | | | | | | | | | |
| OTHER FINANCING USES | | | | | | | | | |
| SALE OF SURPLUS ASSETS | | | | | | | | | |
| NET OTHER SOURCES (USES) & | | | | | | | | | |
| NET INCOME | 432,906 | 111,427 | 145,408 | ( 59,639) | 532,672 | 565,884 | 246,752 | ( 132,978) | 130.72 |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

11 -PARKS & STORMWATER FUND

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| FUND BALANCE | | | | | | | | | |
| 11-3035 Fund Balance | | | | | | 1,715,023 | 1,617,296 | | |
| BEGINNING FUND BALANCE | | | | | | 1,715,023 | 1,617,296 | | |
| CURRENT FUND BALANCE | | | | | | 2,280,908 | 1,864,048 | | |

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CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

| | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 10 -GENERAL FUND | | | | | | | | | |
| REVENUE | 9,548,613 | 1,131,755 | 1,074,034 | 697,374 | 7,233,109 | 7,677,313 | 7,076,956 | 1,871,300 | 80.40 |
| EXPENSES | | | | | | | | | |
| ADMINISTRATION | 763,438 | 51,954 | 50,612 | 45,282 | 523,498 | 526,098 | 469,359 | 237,340 | 68.91 |
| BOARDS & COMMISSIONS | 25,164 | 130 | 130 | 1,094 | 15,067 | 16,442 | 19,660 | 8,722 | 65.34 |
| LEGAL | 95,000 | 7,917 | 418 | 6,426 | 63,333 | 58,593 | 67,233 | 36,407 | 61.68 |
| COURT | 107,777 | 8,245 | 8,106 | 8,212 | 70,304 | 71,772 | 68,883 | 36,005 | 66.59 |
| FIRE DEPARTMENT | 2,872,967 | 190,392 | 190,112 | 187,558 | 1,967,118 | 1,919,996 | 1,949,663 | 952,971 | 66.83 |
| POLICE DEPARTMENT | 3,407,859 | 308,709 | 305,361 | 201,113 | 2,326,317 | 2,276,853 | 2,022,690 | 1,131,006 | 66.81 |
| BUILDING DEPARTMENT | 372,034 | 21,752 | 22,363 | 20,529 | 201,743 | 203,690 | 214,244 | 168,344 | 54.75 |
| TOTAL EXPENSES | 7,644,239 | 589,099 | 577,102 | 470,214 | 5,167,381 | 5,073,444 | 4,811,733 | 2,570,795 | 66.37 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | 1,904,374 | 542,656 | 496,932 | 227,160 | 2,065,729 | 2,603,868 | 2,265,223 | ( 699,494) | 136.73 |
| OTHER FINANCING USES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| SALE OF SURPLUS ASSETS | 0 | 0 | 0 | 0 | 0 | 6,915 | 0 | ( 6,915) | 0.00 |
| NET INCOME | 992,761 | 542,656 | 496,932 | 227,160 | 2,065,729 | 2,610,783 | 2,265,223 | ( 1,618,022) | 136.73 |
| BEGINNING FUND BALANCE | | | | | | 8,783,690 | 6,114,778 | | |
| CURRENT FUND BALANCE | | | | | | 11,394,473 | 8,380,001 | | |
| 11 -PARKS & STORMWATER FUND | | | | | | | | | |
| REVENUE | 1,722,874 | 154,908 | 188,465 | 143,413 | 976,315 | 1,117,401 | 947,562 | 605,473 | 64.86 |
| EXPENSES | | | | | | | | | |
| STORMWATER | 1,289,968 | 43,481 | 43,057 | 203,052 | 443,643 | 551,517 | 700,811 | 738,451 | 42.75 |
| TOTAL EXPENSES | 1,289,968 | 43,481 | 43,057 | 203,052 | 443,643 | 551,517 | 700,811 | 738,451 | 42.75 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | 432,906 | 111,427 | 145,408 | ( 59,639) | 532,672 | 565,884 | 246,752 | ( 132,978) | 130.72 |
| NET INCOME | 432,906 | 111,427 | 145,408 | ( 59,639) | 532,672 | 565,884 | 246,752 | ( 132,978) | 130.72 |
| BEGINNING FUND BALANCE | | | | | | 1,715,023 | 1,617,296 | | |
| CURRENT FUND BALANCE | | | | | | 2,280,908 | 1,864,048 | | |

CITY OF FRONTENAC
FINANCIAL STATEMENT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2023

| | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 12 -CAPITAL IMPROVEMENT FUND | | | | | | | | | |
| REVENUE | 2,038,060 | 139,189 | 163,505 | 124,466 | 1,021,850 | 1,128,881 | 1,069,815 | 909,179 | 55.39 |
| EXPENSES | | | | | | | | | |
| ADMINISTRATION | 320,504 | 15,600 | 15,708 | 7,412 | 277,568 | 277,709 | 231,131 | 42,795 | 86.65 |
| COURT | 200 | 200 | 1,007 | 0 | 200 | 1,007 | 0 | ( 807) | 503.44 |
| FIRE DEPARTMENT | 512,601 | 84,019 | 81,328 | 7,132 | 171,185 | 180,112 | 47,163 | 332,489 | 35.14 |
| POLICE DEPARTMENT | 371,802 | 24,168 | 23,494 | 5,554 | 300,517 | 298,755 | 87,969 | 73,047 | 80.35 |
| PUBLIC WORKS | 1,618,456 | 82,830 | 83,092 | 50,088 | 451,630 | 457,798 | 449,046 | 1,160,658 | 28.29 |
| BUILDING DEPARTMENT | 35,000 | 250 | 1,150 | 69 | 2,000 | 2,194 | 778 | 32,806 | 6.27 |
| MUNICIPAL BUILDING | 396,395 | 13,812 | 15,516 | 14,696 | 162,674 | 170,422 | 158,310 | 225,973 | 42.99 |
| DEBT SVC | 351,144 | 335,572 | 335,572 | 0 | 351,144 | 351,144 | 29,549 | 0 | 100.00 |
| TOTAL EXPENSES | 3,606,102 | 556,451 | 556,867 | 84,951 | 1,716,918 | 1,739,140 | 1,003,946 | 1,866,962 | 48.23 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | ( 1,568,042) | ( 417,262) | ( 393,362) | 39,515 | ( 695,068) | ( 610,259) | 65,868 | ( 957,783) | 38.92 |
| OTHER FINANCING SOURCES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| SALE OF SURPLUS ASSETS | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | 30,000 | 0.00 |
| NET INCOME | ( 626,429) | ( 417,262) | ( 393,362) | 39,515 | ( 695,068) | ( 610,259) | 65,868 | ( 16,170) | 38.92 |
| BEGINNING FUND BALANCE | | | | | | 643,327 | 490,257 | | |
| CURRENT FUND BALANCE | | | | | | 33,068 | 556,125 | | |

| | 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 |
|---|---|---|---|---|---|---|---|---|---|
| TOTAL ALL FUNDS | | | | | | | | | |
| TOTAL REVENUE | 13,309,547 | 1,425,853 | 1,426,004 | 965,253 | 9,231,274 | 9,923,595 | 9,094,333 | 3,385,952 | 74.56 |
| TOTAL EXPENSES | 12,540,309 | 1,189,031 | 1,177,026 | 758,217 | 7,327,942 | 7,364,102 | 6,516,490 | 5,176,207 | 58.72 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | 769,238 | 236,822 | 248,979 | 207,036 | 1,903,333 | 2,559,493 | 2,577,843 | ( 1,790,255) | 332.73 |
| NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS | 30,000 | 0 | 0 | 0 | 0 | 6,915 | 0 | 23,085 | 23.05 |
| NET INCOME | 799,238 | 236,822 | 248,979 | 207,036 | 1,903,333 | 2,566,408 | 2,577,843 | ( 1,767,170) | 321.11 |
| CURRENT FUND BALANCE | | | | | | 2,573,323 | 2,577,843 | | |

CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: FEBRUARY 28TH, 2023

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| ADMINISTRATION | | | | | | | | | |
| SALARIES | 431,349 | 33,179 | 32,838 | 29,168 | 282,042 | 259,445 | 244,076 | 171,904 | 60.15 |
| LONGEVITY | 1,660 | 128 | 128 | 138 | 1,085 | 1,085 | 1,177 | 575 | 65.39 |
| TIME IN RANK | 2,234 | 172 | 172 | 149 | 1,461 | 1,374 | 1,250 | 860 | 61.50 |
| EDUCATION | 1,200 | 92 | 92 | 92 | 785 | 785 | 785 | 415 | 65.39 |
| OVERTIME | 500 | 38 | 0 | 62 | 327 | 115 | 119 | 385 | 23.08 |
| PAYROLL TAXES | 31,504 | 2,423 | 2,402 | 2,123 | 20,599 | 18,972 | 17,768 | 12,532 | 60.22 |
| HEALTH INS | 33,259 | 2,772 | 2,553 | 2,630 | 24,944 | 23,313 | 23,671 | 9,946 | 70.10 |
| DENTAL INS | 2,625 | 219 | 197 | 214 | 1,969 | 1,796 | 1,716 | 829 | 68.42 |
| DISABILITY | 20,000 | 1,667 | 1,679 | 1,729 | 13,334 | 12,503 | 13,293 | 7,497 | 62.52 |
| PENSION | 19,225 | 1,479 | 1,886 | 2,465 | 12,570 | 15,076 | 20,513 | 4,149 | 78.42 |
| EAP | 1,716 | 0 | 0 | 0 | 1,258 | 1,312 | 858 | 404 | 76.44 |
| WORKERS COMP | 1,020 | 0 | 0 | 0 | 1,020 | 1,020 | 886 | 0 | 99.95 |
| TOTAL ADMINISTRATION | 546,292 | 42,169 | 41,948 | 38,771 | 361,394 | 336,796 | 326,112 | 209,496 | 61.65 |
| COURT | | | | | | | | | |
| SALARIES | 72,229 | 5,556 | 5,642 | 5,148 | 47,228 | 47,105 | 43,272 | 25,124 | 65.22 |
| OVERTIME | 0 | 0 | 22 | 0 | 0 | 110 | 0 | ( 110) | 0.00 |
| PAYROLL TAXES | 5,107 | 393 | 415 | 378 | 3,339 | 3,463 | 3,132 | 1,644 | 67.82 |
| HEALTH INS | 6,417 | 535 | 535 | 503 | 4,813 | 4,839 | 5,179 | 1,578 | 75.40 |
| DENTAL INS | 533 | 44 | 44 | 44 | 400 | 400 | 390 | 133 | 75.09 |
| PENSION | 3,178 | 244 | 248 | 340 | 2,078 | 2,068 | 2,849 | 1,110 | 65.07 |
| WORKERS COMP | 153 | 0 | 0 | 0 | 153 | 153 | 143 | ( 0) | 100.20 |
| TOTAL COURT | 87,617 | 6,772 | 6,906 | 6,412 | 58,010 | 58,139 | 54,965 | 29,478 | 66.36 |
| FIRE DEPARTMENT | | | | | | | | | |
| SALARIES | 1,895,915 | 141,552 | 140,786 | 143,125 | 1,203,265 | 1,173,679 | 1,193,327 | 722,236 | 61.91 |
| HOLIDAY | 62,800 | 0 | 0 | 0 | 49,896 | 49,319 | 43,908 | 13,481 | 78.53 |
| LONGEVITY | 6,640 | 511 | 511 | 542 | 4,342 | 4,342 | 6,246 | 2,298 | 65.39 |
| TIME IN RANK | 4,291 | 330 | 336 | 363 | 2,806 | 2,751 | 3,500 | 1,540 | 64.12 |
| EDUCATION | 2,400 | 185 | 185 | 185 | 1,569 | 1,569 | 1,569 | 831 | 65.39 |
| OVERTIME | 110,000 | 8,461 | 10,832 | 8,251 | 71,925 | 63,444 | 101,516 | 46,556 | 57.68 |
| PAYROLL TAXES | 153,655 | 11,819 | 11,089 | 11,187 | 100,463 | 94,518 | 98,660 | 59,137 | 61.51 |
| HEALTH INS | 228,853 | 19,071 | 19,071 | 16,445 | 171,640 | 169,809 | 156,860 | 59,044 | 74.20 |
| DENTAL INS | 17,715 | 1,476 | 1,521 | 1,406 | 11,810 | 13,521 | 11,168 | 4,194 | 76.32 |
| PENSION | 16,211 | 1,247 | 1,115 | 1,062 | 10,600 | 10,012 | 9,631 | 6,199 | 61.76 |
| WORKERS COMP | 160,751 | 0 | 0 | 0 | 160,751 | 160,752 | 153,259 | ( 1) | 100.00 |
| TOTAL FIRE DEPARTMENT | 2,659,231 | 184,652 | 185,444 | 182,565 | 1,789,065 | 1,743,717 | 1,779,644 | 915,514 | 65.57 |

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CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: FEBRUARY 28TH, 2023

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| POLICE DEPARTMENT | | | | | | | | | |
| SALARIES | 2,109,009 | 162,225 | 163,411 | 147,711 | 1,378,997 | 1,334,655 | 1,191,681 | 774,354 | 63.28 |
| HOLIDAY | 67,372 | 0 | 0 | 0 | 53,184 | 55,844 | 48,706 | 11,528 | 82.89 |
| LONGEVITY | 13,360 | 1,028 | 1,028 | 1,028 | 8,736 | 8,736 | 8,606 | 4,624 | 65.39 |
| TIME IN RANK | 3,321 | 255 | 265 | 239 | 2,171 | 2,179 | 2,002 | 1,142 | 65.60 |
| EDUCATION | 15,602 | 1,200 | 1,200 | 1,200 | 10,202 | 10,201 | 10,201 | 5,401 | 65.38 |
| OVERTIME | 18,000 | 1,385 | 518 | 796 | 11,769 | 17,174 | 8,499 | 826 | 95.41 |
| PAYROLL TAXES | 161,433 | 12,417 | 11,979 | 10,927 | 105,548 | 103,508 | 92,277 | 57,925 | 64.12 |
| HEALTH INS | 228,853 | 19,071 | 19,410 | 18,157 | 171,640 | 175,095 | 163,415 | 53,758 | 76.51 |
| DENTAL INS | 18,782 | 1,565 | 1,736 | 1,617 | 12,522 | 15,689 | 12,978 | 3,093 | 83.53 |
| PENSION | 209,306 | 16,100 | 15,027 | 13,630 | 136,857 | 127,541 | 111,817 | 81,765 | 60.94 |
| WORKERS COMP | 103,121 | 0 | 0 | 0 | 103,121 | 103,121 | 95,299 | (0) | 100.00 |
| TOTAL POLICE DEPARTMENT | 2,948,159 | 215,246 | 214,574 | 195,305 | 1,994,745 | 1,953,742 | 1,745,483 | 994,417 | 66.27 |
| PUBLIC WORKS | | | | | | | | | |
| SALARIES | 192,219 | 14,785 | 16,921 | 14,008 | 125,684 | 132,446 | 119,468 | 59,773 | 68.90 |
| LONGEVITY | 4,000 | 308 | 308 | 308 | 2,615 | 2,615 | 2,615 | 1,385 | 65.39 |
| TIME IN RANK | 1,240 | 95 | 109 | 92 | 811 | 850 | 769 | 390 | 68.58 |
| OVERTIME | 5,500 | 423 | 1,084 | 3,098 | 3,596 | 4,194 | 4,254 | 1,306 | 76.26 |
| PAYROLL TAXES | 12,604 | 970 | 1,306 | 1,250 | 8,241 | 9,898 | 9,010 | 2,706 | 78.53 |
| HEALTH INS | 37,429 | 3,119 | 3,119 | 2,974 | 28,072 | 28,208 | 26,763 | 9,221 | 75.36 |
| DENTAL INS | 3,116 | 260 | 260 | 255 | 2,077 | 2,339 | 2,037 | 777 | 75.05 |
| PENSION | 13,395 | 1,030 | 809 | 1,155 | 8,758 | 6,138 | 8,368 | 7,257 | 45.82 |
| WORKERS COMP | 17,133 | 0 | 0 | 0 | 17,133 | 17,133 | 17,087 | 0 | 100.00 |
| TOTAL PUBLIC WORKS | 286,636 | 20,990 | 23,916 | 23,139 | 196,989 | 203,822 | 190,371 | 82,814 | 71.11 |
| STORMWATER | | | | | | | | | |
| SALARIES | 116,066 | 8,928 | 9,213 | 9,582 | 75,891 | 77,128 | 79,725 | 38,938 | 66.45 |
| LONGEVITY | 780 | 60 | 60 | 71 | 510 | 510 | 602 | 270 | 65.41 |
| OVERTIME | 500 | 38 | 0 | 62 | 327 | 6 | 119 | 495 | 1.10 |
| PAYROLL TAXES | 7,088 | 545 | 649 | 673 | 4,635 | 5,450 | 5,588 | 1,638 | 76.90 |
| HEALTH INS | 16,362 | 1,364 | 1,145 | 1,297 | 12,272 | 10,578 | 11,674 | 5,784 | 64.65 |
| DENTAL INS | 1,558 | 130 | 108 | 127 | 1,039 | 996 | 1,018 | 562 | 63.91 |
| PENSION | 7,745 | 596 | 355 | 491 | 5,064 | 2,970 | 4,119 | 4,775 | 38.35 |
| WORKERS COMP | 433 | 0 | 0 | 0 | 433 | 433 | 389 | 0 | 99.91 |
| TOTAL STORMWATER | 150,532 | 11,661 | 11,531 | 12,304 | 100,170 | 98,071 | 103,235 | 52,461 | 65.15 |
| BUILDING DEPARTMENT | | | | | | | | | |
| SALARIES | 214,201 | 16,476 | 16,956 | 12,368 | 140,057 | 138,206 | 110,917 | 75,995 | 64.52 |
| LONGEVITY | 760 | 58 | 58 | 37 | 497 | 497 | 314 | 263 | 65.38 |
| EDUCATION | 396 | 30 | 30 | 30 | 259 | 259 | 259 | 137 | 65.38 |
| OVERTIME | 1,000 | 77 | 0 | 0 | 654 | 85 | 0 | 915 | 8.49 |
| PAYROLL TAXES | 13,414 | 1,032 | 1,231 | 906 | 8,771 | 10,064 | 8,074 | 3,350 | 75.02 |
| HEALTH INS | 21,602 | 1,800 | 2,237 | 1,712 | 16,202 | 19,767 | 14,405 | 1,835 | 91.50 |

CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: FEBRUARY 28TH, 2023

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| DENTAL INS | 1,572 | 131 | 174 | 128 | 1,048 | 1,525 | 899 | 47 | 97.01 |
| PENSION | 9,520 | 732 | 621 | 821 | 6,225 | 5,099 | 6,122 | 4,421 | 53.56 |
| WORKERS COMP | 8,824 | 0 | 0 | 0 | 8,824 | 8,824 | 7,557 | ( 0) | 100.00 |
| TOTAL BUILDING DEPARTMENT | 271,289 | 20,337 | 21,307 | 16,004 | 182,536 | 184,325 | 148,548 | 86,964 | 67.94 |
| TOTAL SALARY EXPENSES | 6,949,756 | 501,827 | 505,627 | 474,498 | 4,682,910 | 4,578,612 | 4,348,358 | 2,371,144 | 65.88 |

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CITY OF FRONTENAC
PERSONNEL SUMMARY - ALL FUNDS
AS OF: FEBRUARY 28TH, 2023

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| CITY WIDE | | | | | | | | | |
| SALARIES | 5,030,988 | 382,702 | 385,767 | 361,109 | 3,253,164 | 3,162,664 | 2,982,467 | 1,868,324 | 62.86 |
| HOLIDAY | 130,172 | 0 | 0 | 0 | 103,079 | 105,162 | 92,614 | 25,010 | 80.79 |
| LONGEVITY | 27,200 | 2,092 | 2,092 | 2,123 | 17,785 | 17,785 | 19,561 | 9,415 | 65.39 |
| TIME IN RANK | 11,086 | 853 | 882 | 843 | 7,249 | 7,154 | 7,522 | 3,932 | 64.54 |
| EDUCATION | 19,598 | 1,507 | 1,508 | 1,508 | 12,814 | 12,814 | 12,814 | 6,784 | 65.39 |
| OVERTIME | 135,500 | 10,423 | 12,457 | 12,269 | 88,598 | 85,128 | 114,508 | 50,372 | 62.83 |
| PAYROLL TAXES | 384,805 | 29,599 | 29,070 | 27,444 | 251,596 | 245,875 | 234,509 | 138,930 | 63.90 |
| HEALTH INS | 572,775 | 47,731 | 48,070 | 43,718 | 429,581 | 431,608 | 401,967 | 141,167 | 75.35 |
| DENTAL INS | 45,901 | 3,825 | 4,040 | 3,792 | 30,865 | 36,265 | 30,206 | 9,636 | 79.01 |
| DISABILITY | 20,000 | 1,667 | 1,679 | 1,729 | 13,334 | 12,503 | 13,293 | 7,497 | 62.52 |
| PENSION | 278,580 | 21,428 | 20,061 | 19,965 | 182,152 | 168,904 | 163,419 | 109,676 | 60.63 |
| EAP | 1,716 | 0 | 0 | 0 | 1,258 | 1,312 | 858 | 404 | 76.44 |
| WORKERS COMP | 291,435 | 0 | 0 | 0 | 291,435 | 291,436 | 274,620 | ( 1) | 100.00 |
| TOTAL SALARY EXPENSES | 6,949,756 | 501,827 | 505,627 | 474,498 | 4,682,910 | 4,578,612 | 4,348,358 | 2,371,144 | 65.88 |

CITY OF FRONTENAC
SALES TAX REPORT (CASH BASIS)
AS OF: MARCH 31ST, 2023



| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| ONE CENT TAX | | | | | | | |
| JULY | 137,886.98 | 127,666.74 | (10,220.24) | 7.41- | 134,268.00 | (6,601.26) | 4.92- |
| AUGUST | 126,218.87 | 137,027.04 | 10,808.17 | 8.56 | 101,119.75 | 35,907.29 | 35.51 |
| SEPTEMBER | 113,049.98 | 114,676.29 | 1,626.31 | 1.44 | 112,995.50 | 1,680.79 | 1.49 |
| OCTOBER | 136,640.47 | 94,261.55 | (42,378.92) | 31.01- | 92,862.00 | 1,399.55 | 1.51 |
| NOVEMBER | 105,865.22 | 103,084.83 | (2,780.39) | 2.63- | 104,972.25 | (1,887.42) | 1.80- |
| DECEMBER | 120,020.04 | 137,254.45 | 17,234.41 | 14.36 | 97,602.25 | 39,652.20 | 40.63 |
| JANUARY | 179,030.17 | 234,731.11 | 55,700.94 | 31.11 | 233,696.00 | 1,035.11 | 0.44 |
| FEBRUARY | 279,876.39 | 365,617.13 | 85,740.74 | 30.64 | 312,002.25 | 53,614.88 | 17.18 |
| MARCH | 157,837.29 | 146,040.92 | (11,796.37) | 7.47- | 130,834.25 | 15,206.67 | 11.62 |
| TOTAL | 1,356,425.41 | 1,460,360.06 | 103,934.65 | 7.66 | 1,320,352.25 | 140,007.81 | 10.60 |
| QUARTER CENT TAX | | | | | | | |
| JULY | 53,122.31 | 49,423.24 | (3,699.07) | 6.96- | 50,678.32 | (1,255.08) | 2.48- |
| AUGUST | 48,403.69 | 54,368.82 | 5,965.13 | 12.32 | 38,857.28 | 15,511.54 | 39.92 |
| SEPTEMBER | 43,982.34 | 46,260.35 | 2,278.01 | 5.18 | 43,900.64 | 2,359.71 | 5.38 |
| OCTOBER | 54,833.59 | 38,426.17 | (16,407.42) | 29.92- | 36,686.72 | 1,739.45 | 4.74 |
| NOVEMBER | 43,550.98 | 42,529.21 | (1,021.77) | 2.35- | 42,208.88 | 320.33 | 0.76 |
| DECEMBER | 49,544.93 | 57,676.48 | 8,131.55 | 16.41 | 39,575.48 | 18,101.00 | 45.74 |
| JANUARY | 39,907.90 | 51,962.43 | 12,054.53 | 30.21 | 51,002.84 | 959.59 | 1.88 |
| FEBRUARY | 61,411.45 | 80,451.35 | 19,039.90 | 31.00 | 68,761.00 | 11,690.35 | 17.00 |
| MARCH | 34,942.42 | 44,807.84 | 9,865.42 | 28.23 | 39,979.80 | 4,828.04 | 12.08 |
| TOTAL | 429,699.61 | 465,905.89 | 36,206.28 | 8.43 | 411,650.96 | 54,254.93 | 13.18 |
| QUARTER CENT FIRE TAX | | | | | | | |
| JULY | 61,345.97 | 57,686.36 | (3,659.61) | 5.97- | 59,151.64 | (1,465.28) | 2.48- |
| AUGUST | 56,496.34 | 62,617.77 | 6,121.43 | 10.84 | 44,388.49 | 18,229.28 | 41.07 |
| SEPTEMBER | 49,671.34 | 53,179.04 | 3,507.70 | 7.06 | 51,358.43 | 1,820.61 | 3.54 |
| OCTOBER | 63,633.77 | 44,326.79 | (19,306.98) | 30.34- | 40,414.51 | 3,912.28 | 9.68 |
| NOVEMBER | 50,832.31 | 49,519.77 | (1,312.54) | 2.58- | 49,495.24 | 24.53 | 0.05 |
| DECEMBER | 56,922.42 | 67,017.94 | 10,095.52 | 17.74 | 47,180.18 | 19,837.76 | 42.05 |
| JANUARY | 46,369.44 | 59,709.25 | 13,339.81 | 28.77 | 59,343.53 | 365.72 | 0.62 |
| FEBRUARY | 71,596.50 | 94,121.75 | 22,525.25 | 31.46 | 81,937.03 | 12,184.72 | 14.87 |
| MARCH | 40,622.49 | 52,216.04 | 11,593.55 | 28.54 | 47,706.33 | 4,509.71 | 9.45 |
| TOTAL | 497,490.58 | 540,394.71 | 42,904.13 | 8.62 | 480,975.38 | 59,419.33 | 12.35 |
| PARKS & STORMWATER TAX | | | | | | | |
| JULY | 122,691.81 | 115,372.26 | (7,319.55) | 5.97- | 113,668.80 | 1,703.46 | 1.50 |
| AUGUST | 112,992.65 | 125,235.82 | 12,243.17 | 10.84 | 87,460.50 | 37,775.32 | 43.19 |
| SEPTEMBER | 99,342.27 | 106,358.18 | 7,015.91 | 7.06 | 97,943.82 | 8,414.36 | 8.59 |
| OCTOBER | 127,267.52 | 88,653.58 | (38,613.94) | 30.34- | 82,159.14 | 6,494.44 | 7.90 |
| NOVEMBER | 101,664.93 | 99,039.46 | (2,625.47) | 2.58- | 94,994.64 | 4,044.82 | 4.26 |
| DECEMBER | 113,844.70 | 134,036.06 | 20,191.36 | 17.74 | 92,320.08 | 41,715.98 | 45.19 |
| JANUARY | 92,738.60 | 119,418.96 | 26,680.36 | 28.77 | 110,910.66 | 8,508.30 | 7.67 |
| FEBRUARY | 143,191.45 | 188,243.51 | 45,052.06 | 31.46 | 154,682.70 | 33,560.81 | 21.70 |
| MARCH | 81,244.97 | 104,432.24 | 23,187.27 | 28.54 | 89,836.56 | 14,595.68 | 16.25 |
| TOTAL | 994,978.90 | 1,080,790.07 | 85,811.17 | 8.62 | 923,976.90 | 156,813.17 | 16.97 |

CITY OF FRONTENAC
SALES TAX REPORT (CASH BASIS)
AS OF: MARCH 31ST, 2023

| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| **CAPITAL IMPROVEMENT TAX** | | | | | | | |
| JULY | 104,288.06 | 98,066.41 | (6,221.65) | 5.97- | 100,150.40 | (2,083.99) | 2.08- |
| AUGUST | 96,043.76 | 106,450.46 | 10,406.70 | 10.84 | 77,059.00 | 29,391.46 | 38.14 |
| SEPTEMBER | 84,440.97 | 90,404.51 | 5,963.54 | 7.06 | 86,295.56 | 4,108.95 | 4.76 |
| OCTOBER | 108,177.37 | 75,355.54 | (32,821.83) | 30.34- | 72,388.12 | 2,967.42 | 4.10 |
| NOVEMBER | 86,415.18 | 84,183.57 | (2,231.61) | 2.58- | 83,707.64 | 475.93 | 0.57 |
| DECEMBER | 96,768.01 | 113,930.64 | 17,162.63 | 17.74 | 81,340.64 | 32,590.00 | 40.07 |
| JANUARY | 78,827.82 | 101,506.11 | 22,678.29 | 28.77 | 97,709.76 | 3,796.35 | 3.89 |
| FEBRUARY | 121,713.73 | 160,006.99 | 38,293.26 | 31.46 | 136,286.60 | 23,720.39 | 17.40 |
| MARCH | 69,058.22 | 88,767.40 | 19,709.18 | 28.54 | 79,152.48 | 9,614.92 | 12.15 |
| TOTAL | 845,733.12 | 918,671.63 | 72,938.51 | 8.62 | 814,090.20 | 104,581.43 | 12.85 |
| TOTAL SALES TAX | 4,124,327.62 | 4,466,122.36 | 341,794.74 | 8.29 | 3,951,045.69 | 515,076.67 | 13.04 |

GRAND TOTALS

| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 479,335.13 | 448,215.01 | (31,120.12) | 6.49- | 457,917.16 | (9,702.15) | 2.12- |
| AUGUST | 440,155.31 | 485,699.91 | 45,544.60 | 10.35 | 348,885.02 | 136,814.89 | 39.21 |
| SEPTEMBER | 390,486.90 | 410,878.37 | 20,391.47 | 5.22 | 392,493.95 | 18,384.42 | 4.68 |
| OCTOBER | 490,552.72 | 341,023.63 | (149,529.09) | 30.48- | 324,510.49 | 16,513.14 | 5.09 |
| NOVEMBER | 388,328.62 | 378,356.84 | (9,971.78) | 2.57- | 375,378.65 | 2,978.19 | 0.79 |
| DECEMBER | 437,100.10 | 509,915.57 | 72,815.47 | 16.66 | 358,018.63 | 151,896.94 | 42.43 |
| JANUARY | 436,873.93 | 567,327.86 | 130,453.93 | 29.86 | 552,662.79 | 14,665.07 | 2.65 |
| FEBRUARY | 677,789.52 | 888,440.73 | 210,651.21 | 31.08 | 753,669.58 | 134,771.15 | 17.88 |
| MARCH | 383,705.39 | 436,264.44 | 52,559.05 | 13.70 | 387,509.42 | 48,755.02 | 12.58 |
| TOTAL SALES TAX | 4,124,327.62 | 4,466,122.36 | 341,794.74 | 8.29 | 3,951,045.69 | 515,076.67 | 13.04 |

OTHER SALES TAX

| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| **PROP P TAX** | | | | | | | |
| JULY | 17,161.21 | 17,636.33 | 475.12 | 2.77 | 16,746.67 | 889.66 | 5.31 |
| AUGUST | 15,787.39 | 21,640.35 | 5,852.96 | 37.07 | 15,406.04 | 6,234.31 | 40.47 |
| SEPTEMBER | 20,768.59 | 20,104.59 | (664.00) | 3.20- | 20,266.91 | (162.32) | 0.80- |
| OCTOBER | 17,477.20 | 17,860.97 | 383.77 | 2.20 | 17,055.03 | 805.94 | 4.73 |
| NOVEMBER | 14,464.04 | 16,972.88 | 2,508.84 | 17.35 | 14,114.65 | 2,858.23 | 20.25 |
| DECEMBER | 19,627.77 | 19,039.89 | (587.88) | 3.00- | 19,153.65 | (113.76) | 0.59- |
| JANUARY | 15,436.92 | 19,988.80 | 4,551.88 | 29.49 | 15,064.03 | 4,924.77 | 32.69 |

CITY OF FRONTENAC
SALES TAX REPORT (CASH BASIS)
AS OF: MARCH 31ST, 2023



| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| FEBRUARY | 17,497.78 | 20,359.58 | 2,861.80 | 16.36 | 17,075.11 | 3,284.47 | 19.24 |
| MARCH | 17,702.85 | 15,684.21 | ( 2,018.64) | 11.40- | 17,275.23 | ( 1,591.02) | 9.21- |
| TOTAL PROP | 155,923.75 | 169,287.60 | 13,363.85 | 8.57 | 152,157.32 | 17,130.28 | 11.26 |
| USE TAX | | | | | | | |
| JULY | 11,254.82 | 15,639.08 | 4,384.26 | 38.95 | 9,779.76 | 5,859.32 | 59.91 |
| AUGUST | 14,748.64 | 36,674.13 | 21,925.49 | 148.66 | 12,815.68 | 23,858.45 | 186.17 |
| SEPTEMBER | 18,887.58 | 25,285.00 | 6,397.42 | 33.87 | 16,412.18 | 8,872.82 | 54.06 |
| OCTOBER | 16,153.74 | 16,077.50 | ( 76.24) | 0.47- | 14,036.63 | 2,040.87 | 14.54 |
| NOVEMBER | 17,004.67 | 16,627.74 | ( 376.93) | 2.22- | 14,776.04 | 1,851.70 | 12.53 |
| DECEMBER | 17,342.06 | 23,385.58 | 6,043.52 | 34.85 | 15,069.21 | 8,316.37 | 55.19 |
| JANUARY | 22,913.05 | 22,998.52 | 85.47 | 0.37 | 19,910.07 | 3,088.45 | 15.51 |
| FEBRUARY | 24,647.22 | 54,558.94 | 29,911.72 | 121.36 | 21,416.96 | 33,141.98 | 154.75 |
| MARCH | 27,336.60 | 23,860.98 | ( 3,475.62) | 12.71- | 23,753.87 | 107.11 | 0.45 |
| TOTAL USE | 170,288.38 | 235,107.47 | 64,819.09 | 38.06 | 147,970.40 | 87,137.07 | 58.89 |
| TOTAL OTHER SAL | 326,212.13 | 404,395.07 | 78,182.94 | 23.97 | 300,127.72 | 104,267.35 | 34.74 |
| GRAND TOTAL | 4,450,539.75 | 4,870,517.43 | 419,977.68 | 9.44 | 4,251,173.41 | 619,344.02 | 14.57 |

*** END OF REPORT ***

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

| ONE CENT TAX | CURRENT MONTH PRIOR YEAR | SHARING % | CURRENT MONTH ACTUAL | SHARING % | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|---|---|
| JULY | 137,886.98 | 43.32 | 127,666.74 | 44.25 | (10,220.24) | (7.41) | 134,268.00 | (6,601.26) | (4.92) |
| AUGUST | 126,218.87 | 43.74 | 137,027.04 | 45.09 | 10,808.17 | 8.56 | 101,119.75 | 35,907.29 | 35.51 |
| SEPTEMBER | 113,049.98 | 44.68 | 114,676.29 | 46.08 | 1,626.31 | 1.44 | 112,995.50 | 1,680.79 | 1.49 |
| OCTOBER | 136,640.47 | 44.28 | 94,261.55 | 46.93 | (42,378.92) | (31.01) | 92,862.00 | 1,399.55 | 1.51 |
| NOVEMBER | 105,865.22 | 44.79 | 103,084.83 | 47.73 | (2,780.39) | (2.63) | 104,972.25 | (1,887.42) | (1.80) |
| DECEMBER | 120,020.04 | 47.80 | 137,254.45 | 48.67 | 17,234.41 | 14.36 | 97,602.25 | 39,652.20 | 40.63 |
| JANUARY | 179,030.17 | 1.82 | 234,731.11 | 1.82 | 55,700.94 | 31.11 | 233,696.00 | 1,035.11 | 0.44 |
| FEBRUARY | 279,876.39 | 1.82 | 365,617.13 | 1.82 | 85,740.74 | 30.64 | 312,002.25 | 53,614.88 | 17.18 |
| MARCH | 157,837.29 | 1.82 | 146,040.92 | 30.99 | (11,796.37) | (7.47) | 130,834.25 | 15,206.67 | 11.62 |
| APRIL | 46,165.65 | 51.27 | 123,723.77 | 47.59 | 77,558.12 | 168.00 | 97,249.78 | 26,473.99 | 27.22 |
| MAY | 104,782.66 | 34.00 | 145,749.89 | 33.61 | 40,967.23 | 39.10 | 95,936.11 | 49,813.78 | 51.92 |
| JUNE | 140,174.00 | 31.29 | 114,923.51 | 44.17 | (25,250.49) | (18.01) | 75,414.82 | 39,508.69 | 52.39 |
| TOTAL | 1,647,547.72 | | 1,844,757.23 | | 197,209.51 | 11.97 | 1,588,952.96 | 255,804.27 | 16.10 |
| | | | | | 197,209.51 | 11.97% | | 255,804.27 | 16.10% |

| QUARTER CENT TAX | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 53,122.31 | 49,423.24 | (3,699.07) | (6.96) | 50,678.32 | (1,255.08) | (2.48) |
| AUGUST | 48,403.69 | 54,368.82 | 5,965.13 | 12.32 | 38,857.28 | 15,511.54 | 39.92 |
| SEPTEMBER | 43,982.34 | 46,260.35 | 2,278.01 | 5.18 | 43,900.64 | 2,359.71 | 5.38 |
| OCTOBER | 54,833.59 | 38,426.17 | (16,407.42) | (29.92) | 36,686.72 | 1,739.45 | 4.74 |
| NOVEMBER | 43,550.98 | 42,529.21 | (1,021.77) | (2.35) | 42,208.88 | 320.33 | 0.76 |
| DECEMBER | 49,544.93 | 57,676.48 | 8,131.55 | 16.41 | 39,575.48 | 18,101.00 | 45.74 |
| JANUARY | 39,907.90 | 51,962.43 | 12,054.53 | 30.21 | 51,002.84 | 959.59 | 1.88 |
| FEBRUARY | 61,411.45 | 80,451.35 | 19,039.90 | 31.00 | 68,761.00 | 11,690.35 | 17.00 |
| MARCH | 34,942.42 | 44,807.84 | 9,865.42 | 28.23 | 39,979.80 | 4,828.04 | 12.08 |
| APRIL | 20,639.15 | 51,173.30 | 30,534.15 | 147.94 | 30,980.67 | 20,192.63 | 65.18 |
| MAY | 34,622.60 | 47,669.18 | 13,046.58 | 37.68 | 31,458.92 | 16,210.26 | 51.53 |
| JUNE | 44,210.43 | 44,737.04 | 526.61 | 1.19 | 27,957.18 | 16,779.86 | 60.02 |
| TOTAL | 529,171.79 | 609,485.41 | 80,313.62 | 15.18 | 502,047.73 | 107,437.68 | 21.40 |
| | | | 80,313.62 | 15.18% | | 107,437.68 | 21.40% |

| QTR CENT FIRE TAX | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 61,345.97 | 57,686.36 | (3,659.61) | (5.97) | 59,151.64 | (1,465.28) | (2.48) |
| AUGUST | 56,496.34 | 62,617.77 | 6,121.43 | 10.84 | 44,388.49 | 18,229.28 | 41.07 |
| SEPTEMBER | 49,671.34 | 53,179.04 | 3,507.70 | 7.06 | 51,358.43 | 1,820.61 | 3.54 |
| OCTOBER | 63,633.77 | 44,326.79 | (19,306.98) | (30.34) | 40,414.51 | 3,912.28 | 9.68 |
| NOVEMBER | 50,832.31 | 49,519.77 | (1,312.54) | (2.58) | 49,495.24 | 24.53 | 0.05 |
| DECEMBER | 56,922.42 | 67,017.94 | 10,095.52 | 17.74 | 47,180.18 | 19,837.76 | 42.05 |
| JANUARY | 46,369.44 | 59,709.25 | 13,339.81 | 28.77 | 59,343.53 | 365.72 | 0.62 |
| FEBRUARY | 71,596.50 | 94,121.75 | 22,525.25 | 31.46 | 81,937.03 | 12,184.72 | 14.87 |
| MARCH | 40,622.49 | 52,216.04 | 11,593.55 | 28.54 | 47,706.33 | 4,509.71 | 9.45 |
| APRIL | 23,989.65 | 59,641.59 | 35,651.94 | 148.61 | 36,100.00 | 23,541.59 | 65.21 |
| MAY | 40,411.20 | 55,639.02 | 15,227.82 | 37.68 | 36,670.47 | 18,968.55 | 51.73 |
| JUNE | 50,460.95 | 51,063.32 | 602.37 | 1.19 | 32,356.57 | 18,706.75 | 57.81 |
| TOTAL | 612,352.38 | 706,738.64 | 94,386.26 | 15.41 | 586,102.42 | 120,636.22 | 20.58 |
| | | | 94,386.26 | 15.41% | | 120,636.22 | 20.58% |

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

| PARKS/STORMWTR | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 122,691.81 | 115,372.26 | (7,319.55) | (5.97) | 113,668.80 | 1,703.46 | 1.50 |
| AUGUST | 112,992.65 | 125,235.82 | 12,243.17 | 10.84 | 87,460.50 | 37,775.32 | 43.19 |
| SEPTEMBER | 99,342.27 | 106,358.18 | 7,015.91 | 7.06 | 97,943.82 | 8,414.36 | 8.59 |
| OCTOBER | 127,267.52 | 88,653.58 | (38,613.94) | (30.34) | 82,159.14 | 6,494.44 | 7.90 |
| NOVEMBER | 101,664.93 | 99,039.46 | (2,625.47) | (2.58) | 94,994.64 | 4,044.82 | 4.26 |
| DECEMBER | 113,844.70 | 134,036.06 | 20,191.36 | 17.74 | 92,320.08 | 41,715.98 | 45.19 |
| JANUARY | 92,738.60 | 119,418.96 | 26,680.36 | 28.77 | 110,910.66 | 8,508.30 | 7.67 |
| FEBRUARY | 143,191.45 | 188,243.51 | 45,052.06 | 31.46 | 154,682.70 | 33,560.81 | 21.70 |
| MARCH | 81,244.97 | 104,432.24 | 23,187.27 | 28.54 | 89,836.56 | 14,595.68 | 16.25 |
| APRIL | 47,979.10 | 119,283.80 | 71,304.70 | 148.62 | 69,655.88 | 49,627.92 | 71.25 |
| MAY | 80,822.44 | 111,277.55 | 30,455.11 | 37.68 | 70,756.62 | 40,520.93 | 57.27 |
| JUNE | 100,921.95 | 102,126.65 | 1,204.70 | 1.19 | 62,432.85 | 39,693.80 | 63.58 |
| TOTAL | 1,224,702.39 | 1,413,478.07 | 188,775.68 | 15.41 | 1,126,822.25 | 286,655.82 | 25.44 |
| | | | 188,775.68 | 15.41% | | 286,655.82 | 25.44% |

| CAPITAL IMPROV. | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 104,288.06 | 98,066.41 | (6,221.65) | (5.97) | 100,150.40 | (2,083.99) | (2.08) |
| AUGUST | 96,043.76 | 106,450.46 | 10,406.70 | 10.84 | 77,059.00 | 29,391.46 | 38.14 |
| SEPTEMBER | 84,440.97 | 90,404.51 | 5,963.54 | 7.06 | 86,295.56 | 4,108.95 | 4.76 |
| OCTOBER | 108,177.37 | 75,355.54 | (32,821.83) | (30.34) | 72,388.12 | 2,967.42 | 4.10 |
| NOVEMBER | 86,415.18 | 84,183.57 | (2,231.61) | (2.58) | 83,707.64 | 475.93 | 0.57 |
| DECEMBER | 96,768.01 | 113,930.64 | 17,162.63 | 17.74 | 81,340.64 | 32,590.00 | 40.07 |
| JANUARY | 78,827.82 | 101,506.11 | 22,678.29 | 28.77 | 97,709.76 | 3,796.35 | 3.89 |
| FEBRUARY | 121,713.73 | 160,006.99 | 38,293.26 | 31.46 | 136,286.60 | 23,720.39 | 17.40 |
| MARCH | 69,058.22 | 88,767.40 | 19,709.18 | 28.54 | 79,152.48 | 9,614.92 | 12.15 |
| APRIL | 40,782.25 | 101,391.22 | 60,608.97 | 148.62 | 61,370.17 | 40,021.05 | 65.21 |
| MAY | 68,699.07 | 94,585.92 | 25,886.85 | 37.68 | 62,339.97 | 32,245.95 | 51.73 |
| JUNE | 85,783.65 | 86,807.65 | 1,024.00 | 1.19 | 55,006.33 | 31,801.32 | 57.81 |
| TOTAL | 1,040,998.09 | 1,201,456.42 | 160,458.33 | 15.41 | 992,806.67 | 208,649.75 | 21.02 |
| | | | 160,458.33 | 15.41% | | 208,649.75 | 21.02% |

| GRAND TOTALS | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 479,335.13 | 448,215.01 | (31,120.12) | (6.49) | 457,917.16 | (9,702.15) | (2.12) |
| AUGUST | 440,155.31 | 485,699.91 | 45,544.60 | 10.35 | 348,885.02 | 136,814.89 | 39.21 |
| SEPTEMBER | 390,486.90 | 410,878.37 | 20,391.47 | 5.22 | 392,493.95 | 18,384.42 | 4.68 |
| OCTOBER | 490,552.72 | 341,023.63 | (149,529.09) | (30.48) | 324,510.49 | 16,513.14 | 5.09 |
| NOVEMBER | 388,328.62 | 378,356.84 | (9,971.78) | (2.57) | 375,378.65 | 2,978.19 | 0.79 |
| DECEMBER | 437,100.10 | 509,915.57 | 72,815.47 | 16.66 | 358,018.63 | 151,896.94 | 42.43 |
| JANUARY | 436,873.93 | 567,327.86 | 130,453.93 | 29.86 | 552,662.79 | 14,665.07 | 2.65 |
| FEBRUARY | 677,789.52 | 888,440.73 | 210,651.21 | 31.08 | 753,669.58 | 134,771.15 | 17.88 |
| MARCH | 383,705.39 | 436,264.44 | 52,559.05 | 13.70 | 387,509.42 | 48,755.02 | 12.58 |
| APRIL | 179,555.80 | 455,213.68 | 275,657.88 | 153.52 | 295,356.50 | 159,857.18 | 54.12 |
| MAY | 329,337.97 | 454,921.56 | 125,583.59 | 38.13 | 297,162.09 | 157,759.47 | 53.09 |
| JUNE | 421,550.98 | 399,658.17 | (21,892.81) | (5.19) | 253,167.75 | 146,490.42 | 57.86 |
| TOTAL | 5,054,772.37 | 5,775,915.77 | 721,143.40 | 14.27 | 4,796,732.03 | 979,183.74 | 20.41 |
| | | | 721,143.40 | 14.27% | | 979,183.74 | 20.41% |

CITY OF
FRONTENAC

# FINANCIAL REPORT

## Mar 2023

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

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| Consolidated Summary Mar 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CAPITAL IMPROVEMENT FUND AND GENERAL FUND | | | | | | | | | | | | | | | |
| REVENUE | 11,586,673 | 536,825 | 658,168 | 121,343 | 22.6% | 958,664 | (300,496) | -31.3% | 8,791,783 | 9,464,289 | 672,506 | 7.6% | 9,105,435 | 358,854 | 3.9% |
| TOTAL EXPENSES | 11,250,341 | 696,841 | 758,463 | 61,622 | 8.8% | 867,387 | (108,924) | -12.6% | 7,581,144 | 7,571,077 | (10,067) | -0.1% | 6,683,067 | 888,010 | 13.3% |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | **336,332** | **(160,016)** | **(100,295)** | 59,721 | 37.3% | **91,277** | (191,572) | -209.9% | **1,210,639** | **1,893,212** | 682,573 | 56.4% | **2,422,368** | (529,156) | -21.8% |
| SALE OF SURPLUS ASSETS | 30,000 | - | 8,395 | 8,395 | 100.0% | - | 8,395 | 100.0% | - | 15,310 | 15,310 | 100.0% | - | 15,310 | 100.0% |
| NET INCOME | **366,332** | **(160,016)** | **(91,900)** | 68,116 | 42.6% | **91,277** | (183,177) | -200.7% | **1,210,639** | **1,908,522** | 697,883 | 57.6% | **2,422,368** | (513,846) | -21.2% |

**REVENUES -CAP/GF SUMMARY**
Monthly Revenues (reflecting sales tax from 2 mos. ago) (Page 1):
Monthly Revenues are **UP 22.6% or $121,343** compared to the monthly budget.
Monthly Revenues are **DOWN 31.3% or $300,496** compared to the same month a year ago.
YTD Revenues are **UP 7.6% or $672,506** compared to the YTD budget.
YTD Revenues are **UP 3.9% or $358,854** 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:**
Use Tax – Up $100 (1%) for Mar and Up $87,100 (59%) YTD
Motor Fuel Tax – Up $2,400 (31%) for Mar and Up $18,700 (26%) YTD
Ambulance Revenues – Up $10,100 (101%) for Mar and Up $33,500 (37%) YTD
Court Fines – Up $2,400 (18%) for Mar and Up $50,900 (44%) YTD
Interest Revenue – Up $14,700 (524%) for Mar and Up $78,000 (310%) YTD
Misc Revenues – Down $3,900 (79%) for Mar and Down $19,100 (31%) YTD

**CAP/GF/SUMMARY OF EXPENDITURES:**
**TOTAL EXPENDITURES** including capital projects/purchases budgets (pg.1): **UP $61,622 or 8.8%** for the month compared to budget and **DOWN $108,924 or 12.6%** compared to the same month a year ago. Total expenditures are **DOWN $10,067 or 0.1%** compared to the YTD budget and **UP $888,010 or 13.3%** compared to the prior year YTD.

NOTES:

Expense Variances:
PW Vehicle/Equipment Maint – Unexpected repairs for Bobcat, Backhoe, and snow equipment.
PW Traffic Signal Maint – Unexpected repairs and increased costs due to inflation and lack of available contractors.
Muni Building Maint & Repair – Major hot water heater repairs and HVAC repairs.

**OPERATIONAL EXPENDITURES** Excluding capital projects/purchases budgets (pg. 4):
Monthly operational expenditures are **UP $61,329 or 9.3%** compared to the monthly budget.
Monthly operational expenditures are **DOWN $118,657 or 14.2%** compared to the same month last year.
YTD operational expenditures are **DOWN $11,841 or 0.2%** compared to the YTD budget.
Operational Expenditures are **UP $529,492 or 8.1%** compared to last year (YTD).

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

PW Vehicle/Equipment Maint – Up $2,700 (479%) for Mar and Up $6,100 (122%) YTD
PW Traffic Signal Maint – Up $14,200 (118%) for Mar and Up $14,200 (116%) YTD
Muni Building Maint & Repair – Up $19,300 (3,845%) for Mar and Up $20,800 (39%) YTD

**NET INCOME -CAP/GF Net Income (Page 1):**
Monthly Net Income is **UP $68,116 or 42.6%** compared to the monthly budget.
Monthly Net Income is **UP $183,177 or 200.7%** compared to the same month a year ago.
YTD Net Income is **UP $697,883 or 57.6%** compared to the YTD budget.
YTD Net Income is **DOWN $513,846 or 21.2%** compared to last year (YTD).

**NET INCOME -CAP/GF Net Income Excluding Capital Projects and related grants (Page 4):**
Monthly Net Income is **UP $60,014 or 49.6%** compared to the monthly budget.
Monthly Net Income is **UP $110,606 or 64.5%** compared to the same month a year ago.
YTD Net Income is **UP $684,351 or 50.3%** compared to the YTD budget.
YTD Net Income is **UP $113,225 or 5.9%** compared to last year (YTD).

## PARKS AND STORMWATER FUND

| Summary Mar 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUE | 1,722,874 | 339,002 | 353,626 | 14,624 | 4.3% | 90,604 | 263,022 | 290.3% | 1,315,317 | 1,471,027 | 155,710 | 11.8% | 1,038,166 | 432,861 | 41.7% |
| TOTAL EXPENSES | 1,289,968 | 150,176 | 150,373 | 197 | 0.1% | 117,476 | 32,897 | 28.0% | 593,819 | 701,890 | 108,071 | 18.2% | 818,287 | (116,397) | -14.2% |
| NET INCOME | 432,906 | 188,826 | 203,253 | 14,427 | 7.6% | (26,872) | 230,125 | 856.4% | 721,498 | 769,137 | 47,639 | 6.6% | 219,879 | 549,258 | 249.8% |

## CAPITAL IMPROV. FUND AND GENERAL FUND

| REVENUES Mar 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Real Estate Tax | 3,250,000 | 16,541 | 15,221 | (1,320) | -8.0% | 16,518 | (1,297) | -7.9% | 2,782,623 | 2,958,151 | 175,528 | 6.3% | 2,778,783 | 179,368 | 6.5% |
| One Cent Tax | 1,675,000 | 130,834 | 146,041 | 15,207 | 11.6% | 157,837 | (11,796) | -7.5% | 1,320,352 | 1,460,360 | 140,008 | 10.6% | 1,356,425 | 103,935 | 7.7% |
| Quarter Cent Tax | 532,000 | 39,980 | 44,808 | 4,828 | 12.1% | 34,942 | 9,866 | 28.2% | 411,651 | 465,906 | 54,255 | 13.2% | 429,700 | 36,206 | 8.4% |
| Quarter Cent Fire Tax | 619,000 | 47,706 | 52,216 | 4,510 | 9.5% | 40,622 | 11,594 | 28.5% | 480,975 | 540,395 | 59,420 | 12.4% | 497,491 | 42,904 | 8.6% |
| Half-Cent Sales Tax | 1,052,000 | 79,152 | 88,767 | 9,615 | 12.1% | 69,058 | 19,709 | 28.5% | 814,090 | 918,672 | 104,582 | 12.8% | 845,733 | 72,939 | 8.6% |
| Prop P Sales Tax | 208,000 | 17,275 | 15,684 | (1,591) | -9.2% | 17,703 | (2,019) | -11.4% | 152,157 | 169,288 | 17,131 | 11.3% | 155,924 | 13,364 | 8.6% |
| Use Tax | 225,000 | 23,754 | 23,861 | 107 | 0.5% | 27,337 | (3,476) | -12.7% | 147,970 | 235,107 | 87,137 | 58.9% | 170,288 | 64,819 | 38.1% |
| Road & Bridge Tax | 292,000 | 1,510 | 1,352 | (158) | -10.5% | 1,432 | (80) | -5.6% | 248,626 | 256,935 | 8,309 | 3.3% | 235,507 | 21,428 | 9.1% |
| Cigarette Tax | 6,500 | 542 | 388 | (154) | -28.4% | 595 | (207) | -34.8% | 4,875 | 4,236 | (639) | -13.1% | 4,802 | (566) | -11.8% |
| MO Motor Fuel Tax | 100,000 | 7,823 | 10,225 | 2,402 | 30.7% | 8,060 | 2,165 | 26.9% | 73,451 | 92,191 | 18,740 | 25.5% | 75,666 | 16,525 | 21.8% |
| MO MV Sales Tax | 35,000 | 1,940 | 3,159 | 1,219 | 62.8% | 1,909 | 1,250 | 65.5% | 26,432 | 28,764 | 2,332 | 8.8% | 26,004 | 2,760 | 10.6% |
| MO MV Fee Increase | 16,500 | 1,117 | 1,134 | 17 | 1.5% | 1,117 | 17 | 1.5% | 11,839 | 12,587 | 748 | 6.3% | 11,834 | 753 | 6.4% |
| Grant Revenue | 1,023,275 | - | - | - | 0.0% | 292,445 | (292,445) | -100.0% | 384,866 | 384,862 | (4) | 0.0% | 668,725 | (283,863) | -42.4% |
| Federal Seizure Funds | - | - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | 31,693 | (31,693) | -100.0% |
| Utility Taxes - Electric | 255,000 | 17,564 | 17,015 | (549) | -3.1% | 18,266 | (1,251) | -6.8% | 189,894 | 226,449 | 36,555 | 19.3% | 197,480 | 28,969 | 14.7% |
| Utility Taxes - Gas | 60,000 | 9,386 | 14,027 | 4,641 | 49.4% | 11,080 | 2,947 | 26.6% | 47,733 | 56,080 | 8,347 | 17.5% | 56,343 | (263) | -0.5% |
| Utility Taxes - Telephone | 38,000 | 2,861 | 3,614 | 753 | 26.3% | 3,481 | 133 | 3.8% | 29,340 | 34,752 | 5,412 | 18.4% | 35,703 | (951) | -2.7% |
| Utility Taxes-Water | 34,000 | 1,956 | 2,963 | 1,007 | 51.5% | 2,001 | 962 | 48.1% | 28,569 | 35,745 | 7,176 | 25.1% | 29,218 | 6,527 | 22.3% |
| Cable Franchise Fees | 65,000 | - | - | - | 0.0% | - | - | 0.0% | 49,566 | 50,609 | 1,043 | 2.1% | 48,684 | 1,925 | 4.0% |
| Business Licenses | 385,000 | 40,926 | 85,339 | 44,413 | 108.5% | 38,419 | 46,920 | 122.1% | 207,554 | 225,895 | 18,341 | 8.8% | 194,832 | 31,063 | 15.9% |
| PILOTS | 510,000 | - | - | - | 0.0% | 105,000 | (105,000) | -100.0% | 510,000 | 348,739 | (161,261) | -31.6% | 365,785 | (17,046) | -4.7% |
| Liquor Licenses | 9,750 | - | - | - | 0.0% | - | - | 0.0% | - | 100 | 100 | 100.0% | 1,450 | (1,350) | -93.1% |
| Building Permits | 300,000 | 25,920 | 26,532 | 612 | 2.4% | 25,694 | 838 | 3.3% | 217,059 | 152,845 | (64,214) | -29.6% | 221,662 | (68,817) | -31.0% |
| Bldg Dept Reimbursed Fees | 9,000 | 1,633 | 345 | (1,288) | -78.9% | 1,369 | (1,024) | -74.8% | 7,054 | 3,265 | (3,789) | -53.7% | 5,913 | (2,648) | -44.8% |
| West End Park Reimbursement | 20,000 | - | 68 | 68 | 100.0% | 140 | (72) | -51.4% | - | 68 | 68 | 100.0% | 21,404 | (21,336) | -99.7% |
| Board of Adjustment Fees | 500 | - | 750 | 750 | 100.0% | - | 750 | 100.0% | 250 | 1,000 | 750 | 300.0% | 547 | 453 | 82.8% |
| Building Sign Fees | 2,000 | - | - | - | 0.0% | - | - | 0.0% | 1,841 | 50 | (1,791) | -97.3% | 1,450 | (1,400) | -96.6% |
| Police/Fire Protection | 379,315 | 31,610 | 38,114 | 6,504 | 20.6% | 43,579 | (5,465) | -12.5% | 284,486 | 292,967 | 8,481 | 3.0% | 283,395 | 9,572 | 3.4% |
| Alarm Fees/Police Reports | 15,000 | 283 | 755 | 472 | 166.8% | 120 | 635 | 529.2% | 14,086 | 13,620 | (466) | -3.3% | 5,975 | 7,645 | 127.9% |
| Ambulance Revenues | 120,000 | 10,000 | 20,127 | 10,127 | 101.3% | 14,412 | 5,715 | 39.7% | 90,001 | 123,513 | 33,512 | 37.2% | 86,544 | 36,969 | 42.7% |
| Court Fines | 155,000 | 12,917 | 15,290 | 2,373 | 18.4% | 17,422 | (2,132) | -12.2% | 116,250 | 167,153 | 50,903 | 43.8% | 115,425 | 51,728 | 44.8% |
| Interest Income | 33,600 | 2,800 | 17,461 | 14,661 | 523.6% | 2,320 | 15,141 | 652.6% | 25,200 | 103,243 | 78,043 | 309.7% | 12,616 | 90,627 | 718.3% |
| Leasing | 69,540 | 5,795 | 11,850 | 6,055 | 104.5% | 5,737 | 6,113 | 106.6% | 52,155 | 58,989 | 6,834 | 13.1% | 50,621 | 8,368 | 16.5% |
| Miscellaneous Revenues | 91,693 | 5,000 | 1,062 | (3,938) | -78.8% | 49 | 1,013 | 2067.3% | 60,838 | 41,753 | (19,085) | -31.4% | 81,813 | (40,060) | -49.0% |
| TOTAL REVENUES | 11,586,673 | 536,825 | 658,168 | 121,343 | 22.6% | 958,664 | (300,496) | -31.3% | 8,791,783 | 9,464,289 | 672,506 | 7.6% | 9,105,435 | 358,854 | 3.9% |

## CAPITAL IMPROVEMENT FUND AND GENERAL FUND EXPENDITURES

| EXPENSES Mar 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ADMINISTRATION | 1,083,942 | 67,944 | 74,903 | 6,959 | 10.2% | 59,905 | 14,998 | 25.0% | 869,010 | 878,709 | 9,699 | 1.1% | 760,396 | 118,313 | 15.6% |
| BOARDS & COMMISSIONS | 25,164 | 3,365 | 4,197 | 832 | 24.7% | 2,293 | 1,904 | 83.0% | 18,432 | 20,639 | 2,207 | 12.0% | 21,953 | (1,314) | -6.0% |
| LEGAL | 95,000 | 7,917 | 7,775 | (142) | -1.8% | 4,031 | 3,744 | 92.9% | 71,250 | 66,368 | (4,882) | -6.9% | 71,264 | (4,896) | -6.9% |
| COURT | 107,977 | 8,245 | 9,390 | 1,145 | 13.9% | 8,131 | 1,259 | 15.5% | 78,749 | 82,169 | 3,420 | 4.3% | 77,014 | 5,155 | 6.7% |
| FIRE DEPARTMENT | 3,385,568 | 201,030 | 211,481 | 10,451 | 5.2% | 175,800 | 35,681 | 20.3% | 2,339,338 | 2,311,589 | (27,749) | -1.2% | 2,172,626 | 138,963 | 6.4% |
| POLICE DEPARTMENT | 3,779,661 | 249,834 | 249,138 | (696) | -0.3% | 213,773 | 35,365 | 16.5% | 2,876,668 | 2,824,776 | (51,892) | -1.8% | 2,324,433 | 500,343 | 21.5% |
| PUBLIC WORKS | 1,618,456 | 69,018 | 91,167 | 22,149 | 32.1% | 46,272 | 44,895 | 97.0% | 520,648 | 548,965 | 28,317 | 5.4% | 495,318 | 53,647 | 10.8% |
| BUILDING DEPARTMENT | 407,034 | 72,967 | 73,481 | 514 | 0.7% | 19,128 | 54,353 | 284.2% | 276,710 | 279,365 | 2,655 | 1.0% | 234,150 | 45,215 | 19.3% |
| MUNICIPAL BUILDING | 396,395 | 16,521 | 36,931 | 20,410 | 123.5% | 20,442 | 16,489 | 80.7% | 179,195 | 207,353 | 28,158 | 15.7% | 178,752 | 28,601 | 16.0% |
| DEBT SVC | 351,144 | - | - | - | 0.0% | 317,612 | (317,612) | -100.0% | 351,144 | 351,144 | - | 0.0% | 347,161 | 3,983 | 1.1% |
| TOTAL EXPENSES | 11,250,341 | 696,841 | 758,463 | 61,622 | 8.8% | 867,387 | (108,924) | -12.6% | 7,581,144 | 7,571,077 | (10,067) | -0.1% | 6,683,067 | 888,010 | 13.3% |

## DEPARTMENTAL PERSONNEL EXPENDITURES

| EXPENSES Mar 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL ADMINISTRATION | 546,292 | 42,188 | 42,388 | 200 | 0.5% | 39,164 | 3,224 | 8.2% | 403,582 | 379,184 | (24,398) | -6.0% | 365,276 | 13,908 | 3.8% |
| TOTAL COURT | 87,617 | 6,772 | 6,906 | 134 | 2.0% | 6,432 | 474 | 7.4% | 64,783 | 65,045 | 262 | 0.4% | 61,397 | 3,648 | 5.9% |
| TOTAL FIRE DEPARTMENT | 2,659,231 | 191,057 | 199,797 | 8,740 | 4.6% | 168,415 | 31,382 | 18.6% | 1,980,122 | 1,943,514 | (36,608) | -1.8% | 1,948,059 | (4,545) | -0.2% |
| TOTAL POLICE DEPARTMENT | 2,948,159 | 222,324 | 225,741 | 3,417 | 1.5% | 201,670 | 24,071 | 11.9% | 2,217,070 | 2,179,483 | (37,587) | -1.7% | 1,947,153 | 232,330 | 11.9% |
| TOTAL PUBLIC WORKS | 286,636 | 20,990 | 22,796 | 1,806 | 8.6% | 20,224 | 2,572 | 12.7% | 217,979 | 226,618 | 8,639 | 4.0% | 210,595 | 16,023 | 7.6% |
| TOTAL STORMWATER | 150,532 | 11,661 | 11,532 | (129) | -1.1% | 12,489 | (957) | -7.7% | 111,830 | 109,603 | (2,227) | -2.0% | 115,724 | (6,121) | -5.3% |
| TOTAL BUILDING DEPARTMENT | 271,289 | 20,337 | 20,721 | 384 | 1.9% | 16,107 | 4,614 | 28.6% | 202,874 | 205,046 | 2,172 | 1.1% | 164,655 | 40,391 | 24.5% |
| TOTAL | 6,949,756 | 515,329 | 529,881 | 14,552 | 2.8% | 464,501 | 65,380 | 14.1% | 5,198,240 | 5,108,493 | (89,747) | -1.7% | 4,812,859 | 295,634 | 6.1% |

## CITY WIDE PERSONNEL EXPENDITURES

| EXPENSES Mar 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES | 5,030,988 | 382,702 | 385,445 | 2,743 | 0.7% | 345,393 | 40,052 | 11.6% | 3,635,868 | 3,548,110 | (87,758) | -2.4% | 3,327,862 | 220,248 | 6.6% |
| HOLIDAY | 130,172 | 13,483 | 13,652 | 169 | 1.3% | 12,118 | 1,534 | 12.7% | 116,562 | 118,814 | 2,252 | 1.9% | 104,732 | 14,082 | 13.4% |
| LONGEVITY | 27,200 | 2,092 | 2,092 | - | 0.0% | 2,092 | - | 0.0% | 19,877 | 19,878 | 1 | 0.0% | 21,653 | (1,775) | -8.2% |
| TIME IN RANK | 11,086 | 853 | 882 | 29 | 3.4% | 781 | 101 | 12.9% | 8,101 | 8,037 | (64) | -0.8% | 8,302 | (265) | -3.2% |
| EDUCATION | 19,598 | 1,507 | 1,508 | 1 | 0.1% | 1,508 | - | 0.0% | 14,322 | 14,322 | - | 0.0% | 14,322 | - | 0.0% |
| OVERTIME | 135,500 | 10,442 | 19,257 | 8,815 | 84.4% | 5,669 | 13,588 | 239.7% | 99,040 | 104,385 | 5,345 | 5.4% | 120,176 | (15,791) | -13.1% |
| PAYROLL TAXES | 384,805 | 29,599 | 30,593 | 994 | 3.4% | 26,643 | 3,950 | 14.8% | 281,195 | 276,467 | (4,728) | -1.7% | 261,152 | 15,315 | 5.9% |
| HEALTH INS | 572,775 | 47,731 | 49,086 | 1,355 | 2.8% | 44,220 | 4,866 | 11.0% | 477,312 | 480,694 | 3,382 | 0.7% | 446,187 | 34,507 | 7.7% |
| DENTAL INS | 45,901 | 3,825 | 4,040 | 215 | 5.6% | 3,661 | 379 | 10.4% | 34,689 | 40,305 | 5,616 | 16.2% | 33,866 | 6,439 | 19.0% |
| DISABILITY | 20,000 | 1,667 | 1,679 | 12 | 0.7% | 1,667 | 12 | 0.7% | 15,000 | 14,182 | (818) | -5.5% | 14,961 | (779) | -5.2% |
| PENSION | 278,580 | 21,428 | 21,210 | (218) | -1.0% | 20,320 | 890 | 4.4% | 203,581 | 190,114 | (13,467) | -6.6% | 183,739 | 6,375 | 3.5% |
| EAP | 1,716 | - | 437 | 437 | 100.0% | 429 | 8 | 1.9% | 1,258 | 1,749 | 491 | 39.0% | 1,287 | 462 | 35.9% |
| WORKERS COMP | 291,435 | - | - | - | 0.0% | - | - | 0.0% | 291,435 | 291,436 | 1 | 0.0% | 274,620 | 16,816 | 6.1% |
| TOTAL | 6,949,756 | 515,329 | 529,881 | 14,552 | 2.8% | 464,501 | 65,380 | 14.1% | 5,198,240 | 5,108,493 | (89,747) | -1.7% | 4,812,859 | 295,634 | 6.1% |

CAPITAL IMPROVEMENT FUND AND GENERAL FUND - SUMMARY

| Consolidated Summary Mar 2023 | Annual Budget | Cur Mo Budget | Cur Mo Actual | Comp to Cur Mo Budg $ | Comp to Cur Mo Budg % | Cur Mo Prior Yr | Comp to Cur Mo Prior Yr $ | Comp to Cur Mo Prior Yr % | YTD Budget | YTD Actual | YTD Comp to YTD Budget $ | YTD Comp to YTD Budget % | YTD Prior Yr | YTD Comp to YTD Prior Yr $ | YTD Comp to YTD Prior Yr % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUE | 11,586,673 | 536,825 | 658,168 | 121,343 | 22.6% | 958,664 | (300,496) | -31.3% | 8,791,783 | 9,464,289 | 672,506 | 7.6% | 9,105,435 | 358,854 | 3.9% |
| TOTAL EXPENSES | 11,250,341 | 696,841 | 758,463 | 61,622 | 8.8% | 867,387 | (108,924) | -12.6% | 7,581,144 | 7,571,077 | (10,067) | -0.1% | 6,683,067 | 888,010 | 13.3% |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 336,332 | (160,016) | (100,295) | 59,721 | 37.3% | 91,277 | (191,572) | -209.9% | 1,210,639 | 1,893,212 | 682,573 | 56.4% | 2,422,368 | (529,156) | -21.8% |
| SALE OF SURPLUS ASSETS | 30,000 | - | 8,395 | 8,395 | 100.0% | - | 8,395 | 100.0% | - | 15,310 | 15,310 | 100.0% | - | 15,310 | 100.0% |
| **NET INCOME** | **366,332** | **(160,016)** | **(91,900)** | 68,116 | 42.6% | **91,277** | (183,177) | -200.7% | **1,210,639** | **1,908,522** | 697,883 | 57.6% | **2,422,368** | (513,846) | -21.2% |
| | | | | | | | | | | | | | | | |
| Admin Capital Expense | 22,750 | 600 | 600 | - | 0.0% | 448 | 152 | 33.9% | 10,128 | 10,105 | (23) | -0.2% | 849 | 9,256 | 1090.2% |
| Court Capital Expense | 200 | - | - | - | 0.0% | - | - | 0.0% | 200 | 1,007 | 807 | 403.5% | - | 1,007 | 100.0% |
| FD Capital Expense/Turn-Out Gear | 455,668 | 2,498 | 2,499 | 1 | 0.0% | 1,315 | 1,184 | 90.0% | 136,507 | 136,550 | 43 | 0.0% | 28,894 | 107,656 | 372.6% |
| PD Capital Expense | 283,802 | 10,406 | 10,406 | - | 0.0% | 4,909 | 5,497 | 112.0% | 252,256 | 252,256 | - | 0.0% | 51,241 | 201,015 | 392.3% |
| PW Capital Expense | 1,119,970 | 25,550 | 25,540 | (10) | 0.0% | 22,942 | 2,598 | 11.3% | 134,350 | 133,988 | (362) | -0.3% | 89,983 | 44,005 | 48.9% |
| Bldg Capital Expense | 32,000 | - | 302 | 302 | 100.0% | - | 302 | 0.0% | - | 1,309 | 1,309 | 100.0% | - | 1,309 | 100.0% |
| Mun Bldg Capital Expense | 175,000 | - | - | - | 0.0% | - | - | 0.0% | - | - | - | 0.0% | 5,730 | (5,730) | -100.0% |
| **Total Capital Expenditures** | **2,089,390** | **39,054** | **39,347** | 293 | 0.8% | **29,614** | 9,733 | 32.9% | **533,441** | **535,215** | 1,774 | 0.3% | **176,697** | 358,518 | 202.9% |
| | | | | | | | | | | | | | | | |
| Grant Revenue | 1,023,275 | - | - | - | 0.0% | 292,445 | (292,445) | 0.0% | 384,866 | 384,862 | (4) | 0.0% | 668,725 | (283,863) | -42.4% |
| **REVENUES WITHOUT GRANTS** | **10,563,398** | **536,825** | **658,168** | 121,343 | 22.6% | **666,219** | (8,051) | -1.2% | **8,406,917** | **9,079,427** | 672,510 | 8.0% | **8,436,710** | 642,717 | 7.6% |
| TOTAL EXP W/O CAP ITEMS | 9,160,951 | 657,787 | 719,116 | 61,329 | 9.3% | 837,773 | (118,657) | -14.2% | 7,047,703 | 7,035,862 | (11,841) | -0.2% | 6,506,370 | 529,492 | 8.1% |
| NET LESS CAPITAL AND RELATED GRANTS | **1,402,447** | **(120,962)** | **(60,948)** | 60,014 | 49.6% | **(171,554)** | 110,606 | 64.5% | **1,359,214** | **2,043,565** | 684,351 | 50.3% | **1,930,340** | 113,225 | 5.9% |

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

000-CONSOLIDATED

| | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| REVENUE | 11,586,673 | 536,823 | 658,168 | 958,663 | 8,791,783 | 9,464,287 | 9,105,434 | 2,122,386 | 81.68 |
| EXPENSES | | | | | | | | | |
| ADMINISTRATION | 1,083,942 | 67,944 | 74,903 | 59,905 | 869,010 | 878,709 | 760,396 | 205,233 | 81.07 |
| BOARDS & COMMISSIONS | 25,164 | 3,365 | 4,197 | 2,293 | 18,432 | 20,639 | 21,953 | 4,525 | 82.02 |
| LEGAL | 95,000 | 7,917 | 7,775 | 4,031 | 71,250 | 66,368 | 71,264 | 28,632 | 69.86 |
| COURT | 107,977 | 8,245 | 9,390 | 8,131 | 78,749 | 82,169 | 77,014 | 25,808 | 76.10 |
| FIRE DEPARTMENT | 3,385,568 | 201,030 | 211,481 | 175,800 | 2,339,338 | 2,311,589 | 2,172,626 | 1,073,979 | 68.28 |
| POLICE DEPARTMENT | 3,779,661 | 249,834 | 249,138 | 213,773 | 2,876,668 | 2,824,776 | 2,324,433 | 954,885 | 74.74 |
| PUBLIC WORKS | 1,618,456 | 69,018 | 91,167 | 46,272 | 520,648 | 548,965 | 495,318 | 1,069,491 | 33.92 |
| BUILDING DEPARTMENT | 407,034 | 72,967 | 73,481 | 19,128 | 276,710 | 279,365 | 234,150 | 127,669 | 68.63 |
| MUNICIPAL BUILDING | 396,395 | 16,521 | 36,931 | 20,442 | 179,195 | 207,353 | 178,752 | 189,042 | 52.31 |
| DEBT SVC | 351,144 | 0 | 0 | 317,612 | 351,144 | 351,144 | 347,161 | 0 | 100.00 |
| TOTAL EXPENSES | 11,250,341 | 696,841 | 758,463 | 867,387 | 7,581,144 | 7,571,077 | 6,683,067 | 3,679,264 | 67.30 |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 336,332 | ( 160,018) | ( 100,295) | 91,276 | 1,210,639 | 1,893,210 | 2,422,367 | ( 1,556,878) | 562.90 |
| OTHER FINANCING SOURCES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| OTHER FINANCING USES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| SALE OF SURPLUS ASSETS | 30,000 | 0 | 8,395 | 0 | 0 | 15,310 | 0 | 14,690 | 51.03 |
| NET INCOME | 366,332 | ( 160,018) | ( 91,900) | 91,276 | 1,210,639 | 1,908,520 | 2,422,367 | ( 1,542,188) | 562.90 |
| BEGINNING FUND BALANCE | | | | | | 9,427,018 | 6,605,035 | | |
| FUND BALANCE | | | | | | 11,335,537 | 9,027,402 | | |

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

000-CONSOLIDATED

| REVENUES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 000-4-01-901-00 Real Estate Tax | 3,250,000 | 16,541 | 15,221 | 16,518 | 2,782,623 | 2,958,151 | 2,778,783 | 291,849 | 91.02 |
| 000-4-01-902-00 One Cent Tax | 1,675,000 | 130,834 | 146,041 | 157,837 | 1,320,352 | 1,460,360 | 1,356,425 | 214,640 | 87.19 |
| 000-4-01-903-00 Quarter Cent Tax | 532,000 | 39,980 | 44,808 | 34,942 | 411,651 | 465,906 | 429,700 | 66,094 | 87.58 |
| 000-4-01-904-00 Quarter Cent Fire Tax | 619,000 | 47,706 | 52,216 | 40,622 | 480,975 | 540,395 | 497,491 | 78,605 | 87.30 |
| 000-4-01-906-00 Half-Cent Sales Tax | 1,052,000 | 79,152 | 88,767 | 69,058 | 814,090 | 918,672 | 845,733 | 133,328 | 87.33 |
| 000-4-01-907-00 Prop P Tax | 208,000 | 17,275 | 15,684 | 17,703 | 152,157 | 169,288 | 155,924 | 38,712 | 81.39 |
| 000-4-01-908-00 Use Tax | 225,000 | 23,754 | 23,861 | 27,337 | 147,970 | 235,107 | 170,288 | (10,107) | 104.49 |
| 000-4-02-910-00 Road & Bridge Tax | 292,000 | 1,510 | 1,352 | 1,432 | 248,626 | 256,935 | 235,507 | 35,065 | 87.99 |
| 000-4-02-911-00 Cigarette Tax | 6,500 | 542 | 388 | 595 | 4,875 | 4,236 | 4,802 | 2,264 | 65.18 |
| 000-4-02-912-00 MO Motor Fuel Tax | 100,000 | 7,823 | 10,225 | 8,060 | 73,451 | 92,191 | 75,666 | 7,809 | 92.19 |
| 000-4-02-912-01 MO MV Sales Tax | 35,000 | 1,940 | 3,159 | 1,909 | 26,432 | 28,764 | 26,004 | 6,236 | 82.18 |
| 000-4-02-912-02 MO MV Fee Increase | 16,500 | 1,117 | 1,134 | 1,117 | 11,839 | 12,587 | 11,834 | 3,913 | 76.28 |
| 000-4-02-915-00 Grant Revenue | 1,023,275 | 0 | 0 | 292,445 | 384,866 | 384,862 | 668,725 | 638,413 | 37.61 |
| 000-4-02-917-00 Federal Seizure Funds | 0 | 0 | 0 | 0 | 0 | 0 | 31,693 | 0 | 0.00 |
| 000-4-03-920-00 Utility Taxes-Electric | 255,000 | 17,564 | 17,015 | 18,266 | 189,894 | 226,449 | 197,480 | 28,551 | 88.80 |
| 000-4-03-921-00 Utility Taxes-Gas | 60,000 | 9,386 | 14,027 | 11,080 | 47,733 | 56,080 | 56,343 | 3,920 | 93.47 |
| 000-4-03-922-00 Utility Taxes-Telephone | 38,000 | 2,861 | 3,614 | 3,481 | 29,340 | 34,752 | 35,703 | 3,248 | 91.45 |
| 000-4-03-923-00 Utility Taxes-Water | 34,000 | 1,956 | 2,963 | 2,001 | 28,569 | 35,745 | 29,218 | (1,745) | 105.13 |
| 000-4-03-924-00 Cable Franchise Fees | 65,000 | 0 | 0 | 0 | 49,566 | 50,609 | 48,684 | 14,391 | 77.86 |
| 000-4-04-930-00 Business Licenses | 385,000 | 40,926 | 85,339 | 38,419 | 207,554 | 225,895 | 194,832 | 159,105 | 58.67 |
| 000-4-04-930-01 PILOTS | 510,000 | 0 | 0 | 105,000 | 510,000 | 348,739 | 365,785 | 161,261 | 68.38 |
| 000-4-04-931-00 Liquor Licenses | 9,750 | 0 | 0 | 0 | 0 | 100 | 1,450 | 9,650 | 1.03 |
| 000-4-04-932-00 Building Permits | 300,000 | 25,920 | 26,532 | 25,694 | 217,059 | 152,845 | 221,662 | 147,156 | 50.95 |
| 000-4-04-932-01 Bldg Dept Reimbursed Fees | 9,000 | 1,633 | 345 | 1,369 | 7,054 | 3,265 | 5,913 | 5,735 | 36.28 |
| 000-4-05-940-00 West End Park Reimbursement | 20,000 | 0 | 68 | 140 | 0 | 68 | 21,404 | 19,932 | 0.34 |
| 000-4-05-941-00 Board of Adjustment Fees | 500 | 0 | 750 | 0 | 250 | 1,000 | 547 | (500) | 200.00 |
| 000-4-05-942-00 Building Sign Fees | 2,000 | 0 | 0 | 0 | 1,841 | 50 | 1,450 | 1,950 | 2.50 |
| 000-4-05-943-00 Police/Fire Protection | 379,315 | 31,610 | 38,114 | 43,579 | 284,486 | 292,967 | 283,395 | 86,348 | 77.24 |
| 000-4-05-944-00 Alarm Fees/Police Reports | 15,000 | 283 | 755 | 120 | 14,086 | 13,620 | 5,975 | 1,380 | 90.80 |
| 000-4-05-945-00 Ambulance Revenues | 120,000 | 10,000 | 20,127 | 14,412 | 90,001 | 123,513 | 86,544 | (3,513) | 102.93 |
| 000-4-06-950-00 Court Fines | 155,000 | 12,917 | 15,290 | 17,422 | 116,250 | 167,153 | 115,425 | (12,153) | 107.84 |
| 000-4-07-960-00 Interest Income | 33,600 | 2,800 | 17,461 | 2,320 | 25,200 | 103,243 | 12,616 | (69,643) | 307.27 |
| 000-4-08-971-00 Leasing | 69,540 | 5,795 | 11,850 | 5,737 | 52,155 | 58,989 | 50,621 | 10,551 | 84.83 |
| 000-4-08-972-00 Miscellaneous Revenues | 91,693 | 5,000 | 1,062 | 49 | 60,838 | 41,753 | 81,813 | 49,940 | 45.54 |
| TOTAL REVENUES | 11,586,673 | 536,823 | 658,168 | 958,663 | 8,791,783 | 9,464,287 | 9,105,434 | 2,122,386 | 81.68 |

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

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| ADMINISTRATION | | | | | | | | | |
| 000-5-10-100-00 Admin Salary | 431,349 | 33,179 | 32,838 | 29,168 | 315,221 | 292,283 | 273,244 | 139,066 | 67.76 |
| 000-5-10-103-00 Admin Longevity | 1,660 | 128 | 128 | 138 | 1,213 | 1,213 | 1,316 | 447 | 73.08 |
| 000-5-10-104-00 Admin Time in Rank | 2,234 | 172 | 172 | 149 | 1,633 | 1,546 | 1,400 | 688 | 69.21 |
| 000-5-10-105-00 Admin Education | 1,200 | 92 | 92 | 92 | 877 | 877 | 877 | 323 | 73.09 |
| 000-5-10-106-00 Admin Overtime | 500 | 58 | 0 | 73 | 385 | 115 | 192 | 385 | 23.08 |
| 000-5-10-120-00 Payroll Taxes | 31,504 | 2,423 | 2,402 | 2,128 | 23,022 | 21,375 | 19,896 | 10,129 | 67.85 |
| 000-5-10-130-00 Health Insurance | 33,259 | 2,772 | 2,553 | 2,630 | 27,716 | 25,866 | 26,301 | 7,393 | 77.77 |
| 000-5-10-131-00 Dental Insurance | 2,625 | 219 | 197 | 214 | 2,188 | 1,993 | 1,930 | 632 | 75.93 |
| 000-5-10-132-00 Disability Insurance | 20,000 | 1,667 | 1,679 | 1,667 | 15,000 | 14,182 | 14,961 | 5,818 | 70.91 |
| 000-5-10-134-00 HRA Expense | 1,375 | 0 | 0 | 0 | 343 | 343 | 1,199 | 1,032 | 24.91 |
| 000-5-10-140-00 Pension | 19,225 | 1,479 | 1,888 | 2,475 | 14,049 | 16,964 | 22,988 | 2,261 | 88.24 |
| 000-5-10-150-00 Emp Assistance Program | 1,716 | 0 | 437 | 429 | 1,258 | 1,749 | 1,287 | (33) | 101.92 |
| 000-5-10-180-00 Workers Compensation | 1,020 | 0 | 0 | 0 | 1,020 | 1,020 | 886 | 0 | 99.95 |
| 000-5-10-207-00 Public Relations | 10,900 | 0 | 445 | 235 | 9,400 | 10,003 | 5,001 | 897 | 91.77 |
| 000-5-10-210-00 Computer Maint | 107,304 | 5,965 | 13,571 | 10,982 | 89,424 | 97,209 | 54,969 | 10,095 | 90.59 |
| 000-5-10-222-00 Memberships/Subscriptions | 3,786 | 172 | 179 | 179 | 1,973 | 1,972 | 2,053 | 1,814 | 52.08 |
| 000-5-10-235-00 Liability Insurance | 129,168 | 0 | 0 | 0 | 129,168 | 129,165 | 108,321 | 3 | 100.00 |
| 000-5-10-244-00 Banking Fees | 14,400 | 1,200 | 1,390 | 1,245 | 10,800 | 12,346 | 8,713 | 2,054 | 85.74 |
| 000-5-10-245-00 Meetings/Seminars | 10,836 | 89 | 233 | 30 | 5,093 | 3,816 | 1,723 | 7,020 | 35.21 |
| 000-5-10-246-00 Miscellaneous | 6,546 | 546 | 486 | 298 | 4,910 | 4,400 | 4,853 | 2,146 | 67.22 |
| 000-5-10-247-00 Mileage | 1,130 | 162 | 145 | 142 | 236 | 1,420 | 206 | (290) | 125.70 |
| 000-5-10-252-00 Postage | 2,700 | 0 | 1,000 | 0 | 2,700 | 4,766 | 2,577 | (2,066) | 176.51 |
| 000-5-10-253-00 Printing/Advertising | 7,700 | 642 | 1,728 | 0 | 5,775 | 3,475 | 1,541 | 4,225 | 45.12 |
| 000-5-10-260-00 Leaf Collection | 117,000 | 0 | 0 | 0 | 117,000 | 117,000 | 117,000 | 0 | 100.00 |
| 000-5-10-265-00 Equipment Contracts | 9,757 | 0 | 0 | 0 | 3,888 | 3,873 | 25,108 | 5,884 | 39.70 |
| 000-5-10-270-02 Office Supplies | 1,500 | 125 | 65 | 271 | 1,125 | 1,179 | 733 | 321 | 78.57 |
| 000-5-10-279-00 Training/Cont Ed | 327 | 0 | 0 | 0 | 327 | 2,204 | 180 | (1,877) | 673.90 |
| 000-5-10-299-04 Admin Capital Expense | 22,750 | 600 | 600 | 448 | 10,128 | 10,105 | 849 | 12,645 | 44.42 |
| 000-5-10-300-00 Auditing/Accounting | 22,760 | 10,300 | 6,900 | 460 | 22,760 | 19,360 | 16,591 | 3,400 | 85.06 |
| 000-5-10-320-00 Pros Attorney - Retainer | 18,000 | 1,500 | 1,500 | 1,500 | 13,500 | 13,500 | 13,500 | 4,500 | 75.00 |
| 000-5-10-321-00 Legal Svcs - Pros Attorney | 28,270 | 2,356 | 2,172 | 1,535 | 21,203 | 16,500 | 14,824 | 11,770 | 58.36 |
| 000-5-10-350-00 Professional Services | 21,441 | 2,100 | 2,100 | 3,418 | 15,676 | 46,892 | 15,179 | (25,451) | 218.70 |
| TOTAL ADMINISTRATION | 1,083,942 | 67,944 | 74,903 | 59,905 | 869,010 | 878,709 | 760,396 | 205,233 | 81.07 |
| BOARDS & COMMISSIONS | | | | | | | | | |
| 000-5-20-222-00 Memberships/Subscriptions | 3,846 | 0 | 0 | 0 | 3,007 | 3,007 | 2,136 | 839 | 78.19 |
| 000-5-20-225-00 Elections | 2,600 | 2,600 | 2,782 | 2,100 | 2,600 | 2,782 | 6,190 | (182) | 106.99 |
| 000-5-20-235-00 Liability Ins & Bonding | 11,673 | 0 | 0 | 0 | 10,095 | 10,095 | 9,421 | 1,578 | 86.48 |
| 000-5-20-245-00 Meetings/Seminars | 5,295 | 765 | 765 | 100 | 1,030 | 1,030 | 550 | 4,265 | 19.45 |
| 000-5-20-253-00 Printing/Advertising | 1,700 | 0 | 650 | 93 | 1,700 | 3,725 | 3,142 | (2,025) | 219.12 |
| 000-5-20-270-01 Office Supplies | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 50 | 0.00 |
| 000-5-20-340-00 Court Reporter | 0 | 0 | 0 | 0 | 0 | 0 | 515 | 0 | 0.00 |
| TOTAL BOARDS & COMMISSIONS | 25,164 | 3,365 | 4,197 | 2,293 | 18,432 | 20,639 | 21,953 | 4,525 | 82.02 |

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| LEGAL | | | | | | | | | |
| 000-5-30-310-00 City Attny Retainer | 15,000 | 1,250 | 2,500 | 1,250 | 11,250 | 11,250 | 11,250 | 3,750 | 75.00 |
| 000-5-30-311-00 City Atty Legal Svcs | 60,000 | 5,000 | 5,275 | 2,591 | 45,000 | 36,498 | 46,663 | 23,502 | 60.83 |
| 000-5-30-312-00 Outside Legal Svcs | 20,000 | 1,667 | 0 | 190 | 15,000 | 18,620 | 13,351 | 1,380 | 93.10 |
| TOTAL LEGAL | 95,000 | 7,917 | 7,775 | 4,031 | 71,250 | 66,368 | 71,264 | 28,632 | 69.86 |
| COURT | | | | | | | | | |
| 000-5-40-100-00 Court Salary | 72,229 | 5,556 | 5,642 | 5,169 | 52,784 | 52,747 | 48,441 | 19,482 | 73.03 |
| 000-5-40-106-00 Court Overtime | 0 | 0 | 22 | 0 | 0 | 133 | 0 | (133) | 0.00 |
| 000-5-40-120-00 Payroll Taxes | 5,107 | 393 | 415 | 378 | 3,732 | 3,878 | 3,509 | 1,229 | 75.94 |
| 000-5-40-130-00 Health Insurance | 6,417 | 535 | 535 | 503 | 5,348 | 5,373 | 5,682 | 1,044 | 83.74 |
| 000-5-40-131-00 Dental Insurance | 533 | 44 | 44 | 44 | 444 | 445 | 433 | 88 | 83.43 |
| 000-5-40-134-00 HRA Expense | 250 | 21 | 0 | 0 | 188 | 0 | 0 | 250 | 0.00 |
| 000-5-40-140-00 Pension | 3,178 | 244 | 248 | 340 | 2,322 | 2,316 | 3,189 | 862 | 72.88 |
| 000-5-40-180-00 Workers Compensation | 153 | 0 | 0 | 0 | 153 | 153 | 143 | (0) | 100.20 |
| 000-5-40-210-00 Computer Maint | 2,525 | 210 | 811 | 631 | 1,894 | 3,852 | 5,315 | (1,327) | 152.57 |
| 000-5-40-222-00 Memberships/Subscriptions | 100 | 0 | 0 | 0 | 100 | 0 | 100 | 100 | 0.00 |
| 000-5-40-245-00 Meetings/Seminars | 2,155 | 0 | 0 | 0 | 285 | 285 | 76 | 1,870 | 13.23 |
| 000-5-40-246-00 Miscellaneous | 500 | 42 | 0 | 0 | 375 | 380 | 0 | 120 | 76.00 |
| 000-5-40-247-00 Mileage | 230 | 0 | 0 | 0 | 125 | 145 | 6 | 85 | 63.04 |
| 000-5-40-253-00 Printing/Advertising | 600 | 50 | 0 | 0 | 450 | 0 | 468 | 600 | 0.00 |
| 000-5-40-270-02 Office Supplies | 1,800 | 150 | 473 | 68 | 1,350 | 1,255 | 652 | 545 | 69.71 |
| 000-5-40-299-05 Court Capital Expense | 200 | 0 | 0 | 0 | 200 | 1,007 | 0 | (807) | 503.44 |
| 000-5-40-325-00 Judge Retainer | 12,000 | 1,000 | 1,200 | 1,000 | 9,000 | 10,200 | 9,000 | 1,800 | 85.00 |
| TOTAL COURT | 107,977 | 8,245 | 9,390 | 8,131 | 78,749 | 82,169 | 77,014 | 25,808 | 76.10 |
| FIRE DEPARTMENT | | | | | | | | | |
| 000-5-50-100-00 FD Salary | 1,840,249 | 141,552 | 141,126 | 127,227 | 1,344,817 | 1,314,806 | 1,209,173 | 525,443 | 71.45 |
| 000-5-50-100-01 Retirement Leave Payout | 55,666 | 0 | 0 | 0 | 0 | 0 | 111,381 | 55,666 | 0.00 |
| 000-5-50-101-00 FD Holiday Pay | 62,800 | 6,405 | 6,482 | 5,636 | 56,300 | 55,800 | 49,544 | 7,000 | 88.85 |
| 000-5-50-103-00 FD Longevity | 6,640 | 511 | 511 | 511 | 4,852 | 4,853 | 6,757 | 1,787 | 73.08 |
| 000-5-50-104-00 FD Time in Rank | 4,291 | 330 | 336 | 301 | 3,136 | 3,087 | 3,801 | 1,204 | 71.95 |
| 000-5-50-105-00 FD Education | 2,400 | 185 | 185 | 185 | 1,754 | 1,754 | 1,754 | 646 | 73.09 |
| 000-5-50-106-00 FD Overtime | 110,000 | 8,461 | 16,993 | 5,113 | 80,386 | 80,437 | 106,629 | 29,563 | 73.12 |
| 000-5-50-120-00 Payroll Taxes | 153,655 | 11,819 | 12,082 | 10,155 | 112,282 | 106,600 | 108,815 | 47,055 | 69.38 |
| 000-5-50-130-00 Health Insurance | 228,853 | 19,071 | 19,071 | 16,948 | 190,711 | 188,880 | 173,808 | 39,973 | 82.53 |
| 000-5-50-131-00 Dental Insurance | 17,715 | 1,476 | 1,521 | 1,275 | 13,286 | 15,041 | 12,443 | 2,674 | 84.91 |
| 000-5-50-134-00 HRA Expense | 3,500 | 292 | 0 | 250 | 2,625 | 0 | 1,883 | 3,500 | 0.00 |
| 000-5-50-140-00 Pension | 16,211 | 1,247 | 1,491 | 1,064 | 11,847 | 11,503 | 10,695 | 4,708 | 70.96 |
| 000-5-50-180-00 Workers Compensation | 160,751 | 0 | 0 | 0 | 160,751 | 160,752 | 153,259 | (1) | 100.00 |
| 000-5-50-207-00 Public Relations | 1,000 | 0 | 0 | 0 | 605 | 605 | 0 | 395 | 60.50 |
| 000-5-50-222-00 Memberships/Subscriptions | 4,425 | 25 | 0 | 25 | 4,267 | 2,871 | 4,261 | 1,554 | 64.88 |
| 000-5-50-226-00 EMS Supplies | 17,000 | 1,417 | 2,294 | 1,888 | 12,750 | 11,888 | 10,286 | 5,112 | 69.93 |
| 000-5-50-230-00 Fuel | 15,500 | 639 | 1,516 | 625 | 9,722 | 21,139 | 9,515 | (5,639) | 136.38 |
| 000-5-50-240-02 Radio Maintenance | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 0.00 |
| 000-5-50-240-03 Veh/Equip Maint | 23,000 | 1,917 | 3,924 | 1,747 | 17,250 | 17,473 | 12,104 | 5,527 | 75.97 |
| 000-5-50-245-00 Meetings/Seminars | 3,350 | 0 | (36) | 0 | 710 | 1,598 | 0 | 1,752 | 47.70 |

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

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 000-5-50-246-00 Miscellaneous | 6,000 | 500 | 433 | 285 | 4,500 | 5,100 | 4,761 | 900 | 84.99 |
| 000-5-50-247-00 Mileage | 500 | 350 | 346 | 0 | 350 | 346 | 0 | 154 | 69.17 |
| 000-5-50-251-00 Physical Exams | 9,000 | 0 | 0 | 0 | 6,710 | 6,885 | 8,160 | 2,115 | 76.50 |
| 000-5-50-265-00 Service Contracts | 15,433 | 0 | 84 | 42 | 12,764 | 12,974 | 378 | 2,459 | 84.06 |
| 000-5-50-275-00 Tires | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |
| 000-5-50-279-00 Training | 23,950 | 420 | 414 | 243 | 12,395 | 12,210 | 10,412 | 11,740 | 50.98 |
| 000-5-50-280-00 FD Turnout Gear | 19,700 | 0 | 0 | 325 | 11,423 | 11,471 | 2,211 | 8,229 | 58.23 |
| 000-5-50-285-00 Uniforms | 13,000 | 1,083 | 210 | 260 | 9,750 | 10,672 | 6,341 | 2,328 | 82.09 |
| 000-5-50-290-00 Dispatch Services | 120,811 | 0 | 0 | 0 | 120,811 | 119,442 | 120,952 | 1,369 | 98.87 |
| 000-5-50-295-00 Ambulance Billing Services | 10,000 | 833 | 0 | 705 | 7,500 | 8,324 | 5,766 | 1,676 | 83.24 |
| 000-5-50-299-00 FD Capital Expense | 435,968 | 2,498 | 2,499 | 990 | 125,084 | 125,079 | 26,683 | 310,889 | 28.69 |
| 000-5-50-350-00 Professional Services | 1,200 | 0 | 0 | 0 | 0 | 0 | 854 | 1,200 | 0.00 |
| TOTAL FIRE DEPARTMENT | 3,385,568 | 201,030 | 211,481 | 175,800 | 2,339,338 | 2,311,589 | 2,172,626 | 1,073,979 | 68.28 |
| POLICE DEPARTMENT | | | | | | | | | |
| 000-5-60-100-00 PD Salary | 2,109,009 | 162,225 | 163,294 | 147,462 | 1,541,222 | 1,497,949 | 1,339,143 | 611,060 | 71.03 |
| 000-5-60-101-00 PD Holiday Pay | 67,372 | 7,078 | 7,170 | 6,482 | 60,262 | 63,014 | 55,188 | 4,358 | 93.53 |
| 000-5-60-103-00 PD Longevity | 13,360 | 1,028 | 1,028 | 1,028 | 9,763 | 9,763 | 9,634 | 3,597 | 73.08 |
| 000-5-60-104-00 PD Time in Rank | 3,321 | 255 | 265 | 239 | 2,427 | 2,444 | 2,241 | 877 | 73.58 |
| 000-5-60-105-00 PD Education | 15,602 | 1,200 | 1,200 | 1,200 | 11,402 | 11,402 | 11,402 | 4,200 | 73.08 |
| 000-5-60-106-00 PD Overtime | 18,000 | 1,385 | 2,152 | 0 | 13,154 | 19,326 | 8,499 | (1,326) | 107.37 |
| 000-5-60-120-00 Payroll Taxes | 161,433 | 12,417 | 12,626 | 11,343 | 117,966 | 116,134 | 103,620 | 45,299 | 71.94 |
| 000-5-60-130-00 Health Insurance | 228,853 | 19,071 | 20,426 | 18,157 | 190,711 | 195,521 | 181,572 | 33,332 | 85.44 |
| 000-5-60-131-00 Dental Insurance | 18,782 | 1,565 | 1,736 | 1,617 | 14,087 | 17,425 | 14,595 | 1,357 | 92.77 |
| 000-5-60-134-00 HRA Expense | 3,000 | 783 | 782 | 0 | 2,761 | 1,767 | 1,000 | 1,233 | 58.90 |
| 000-5-60-140-00 Pension | 209,306 | 16,100 | 15,844 | 14,142 | 152,957 | 143,385 | 125,959 | 65,921 | 68.51 |
| 000-5-60-180-00 Workers Compensation | 103,121 | 0 | 0 | 0 | 103,121 | 103,121 | 95,299 | (0) | 100.00 |
| 000-5-60-206-00 Communications | 53,000 | 4,417 | 3,516 | 0 | 39,750 | 35,164 | 29,970 | 17,836 | 66.35 |
| 000-5-60-220-00 Detective Bureau | 4,800 | 400 | 110 | 0 | 3,600 | 5,126 | 97 | (326) | 106.80 |
| 000-5-60-222-00 Memberships/Subscriptions | 2,000 | 1,525 | 100 | 190 | 2,000 | 1,764 | 1,591 | 236 | 88.20 |
| 000-5-60-230-00 Fuel | 60,000 | 5,000 | 3,531 | 3,590 | 45,000 | 38,846 | 30,966 | 21,154 | 64.74 |
| 000-5-60-240-03 Veh/Equip Maint | 22,000 | 1,833 | 1,691 | 621 | 16,500 | 22,718 | 14,020 | (718) | 103.27 |
| 000-5-60-246-00 Miscellaneous | 750 | 63 | 0 | 0 | 563 | 131 | 158 | 619 | 17.47 |
| 000-5-60-250-00 Patrol | 8,800 | 733 | 667 | 1,023 | 6,600 | 2,909 | 2,184 | 5,891 | 33.05 |
| 000-5-60-251-00 Physical Exams | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |
| 000-5-60-254-00 Prisoner Holding Expenses | 200 | 0 | 0 | 0 | 200 | 166 | 86 | 34 | 82.83 |
| 000-5-60-265-00 Service Contracts | 0 | 0 | 0 | 112 | 0 | 0 | 995 | 0 | 0.00 |
| 000-5-60-270-02 Office Supplies | 4,000 | 333 | 286 | 701 | 3,000 | 3,465 | 3,250 | 535 | 86.62 |
| 000-5-60-277-00 Traffic Safety Unit | 1,000 | 0 | 0 | 560 | 0 | 0 | 560 | 1,000 | 0.00 |
| 000-5-60-279-00 Training | 17,450 | 850 | 850 | 0 | 7,669 | 8,767 | 4,894 | 8,683 | 50.24 |
| 000-5-60-280-00 Police Dept Certification | 9,700 | 0 | 0 | 0 | 9,700 | 9,684 | 8,721 | 17 | 99.83 |
| 000-5-60-285-00 Uniforms | 14,000 | 1,167 | 1,459 | 398 | 10,500 | 7,603 | 6,838 | 6,397 | 54.31 |
| 000-5-60-290-00 Dispatch Services | 346,000 | 0 | 0 | 0 | 259,500 | 254,928 | 220,710 | 91,072 | 73.68 |
| 000-5-60-299-01 PD Capital Expense | 283,802 | 10,406 | 10,406 | 4,909 | 252,256 | 252,256 | 51,241 | 31,546 | 88.88 |
| TOTAL POLICE DEPARTMENT | 3,779,661 | 249,834 | 249,138 | 213,773 | 2,876,668 | 2,824,776 | 2,324,433 | 954,885 | 74.74 |

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

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| PUBLIC WORKS | | | | | | | | | |
| 000-5-70-100-00 PW Salary | 192,219 | 14,785 | 16,921 | 14,237 | 140,470 | 149,367 | 133,705 | 42,852 | 77.71 |
| 000-5-70-103-00 PW Longevity | 4,000 | 308 | 308 | 308 | 2,923 | 2,923 | 2,923 | 1,077 | 73.08 |
| 000-5-70-104-00 PW Time in Rank | 1,240 | 95 | 109 | 92 | 906 | 959 | 860 | 281 | 77.36 |
| 000-5-70-106-00 PW Overtime | 5,500 | 423 | 90 | 317 | 4,019 | 4,284 | 4,572 | 1,216 | 77.89 |
| 000-5-70-120-00 Payroll Taxes | 12,604 | 970 | 1,227 | 1,055 | 9,211 | 11,125 | 10,065 | 1,479 | 88.27 |
| 000-5-70-130-00 Health Insurance | 37,429 | 3,119 | 3,119 | 2,974 | 31,191 | 31,327 | 29,736 | 6,102 | 83.70 |
| 000-5-70-131-00 Dental Insurance | 3,116 | 260 | 260 | 255 | 2,337 | 2,598 | 2,291 | 518 | 83.39 |
| 000-5-70-134-00 HRA Expense | 1,000 | 83 | 0 | 0 | 750 | 730 | 1,000 | 270 | 73.00 |
| 000-5-70-140-00 Pension | 13,395 | 1,030 | 763 | 987 | 9,789 | 6,901 | 9,355 | 6,494 | 51.52 |
| 000-5-70-180-00 Workers Compensation | 17,133 | 0 | 0 | 0 | 17,133 | 17,133 | 17,087 | 0 | 100.00 |
| 000-5-70-221-00 Drug/Alcohol Screening | 100 | 0 | 0 | 0 | 0 | 85 | 55 | 15 | 85.00 |
| 000-5-70-222-00 Memberships/Subscriptions | 430 | 0 | 0 | 0 | 430 | 444 | 430 | (14) | 103.26 |
| 000-5-70-228-00 Equipment Rental | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0.00 |
| 000-5-70-230-00 Fuel | 6,000 | 500 | 138 | 371 | 4,500 | 4,029 | 3,078 | 1,971 | 67.15 |
| 000-5-70-240-03 Veh/Equip Maint | 6,700 | 558 | 3,233 | 411 | 5,025 | 11,159 | 7,141 | (4,459) | 166.55 |
| 000-5-70-246-00 Miscellaneous | 1,500 | 125 | 386 | 64 | 1,125 | 924 | 463 | 576 | 61.59 |
| 000-5-70-248-00 Mosquito Control | 2,050 | 1,270 | 1,268 | 0 | 1,270 | 3,377 | 0 | (1,327) | 164.72 |
| 000-5-70-261-00 Road Paint | 27,000 | 0 | 0 | 0 | 27,000 | 26,489 | 22,821 | 511 | 98.11 |
| 000-5-70-262-00 Road Salt | 15,000 | 3,950 | 3,947 | 0 | 12,405 | 14,959 | 11,589 | 41 | 99.73 |
| 000-5-70-263-00 Road Signs | 1,750 | 108 | 606 | 665 | 1,750 | 2,255 | 1,461 | (505) | 128.84 |
| 000-5-70-265-00 Service Contracts | 5,300 | 0 | 0 | 0 | 0 | 3,689 | 5,294 | 1,611 | 69.60 |
| 000-5-70-268-00 Street/Signal Lights | 2,200 | 183 | 192 | 174 | 1,650 | 1,741 | 1,651 | 459 | 79.14 |
| 000-5-70-269-00 Street Maintenance/Materials | 79,320 | 1,450 | 3,646 | 0 | 79,320 | 81,927 | 122,623 | (2,607) | 103.29 |
| 000-5-70-275-00 Tires | 1,500 | 0 | 0 | 298 | 0 | 0 | 619 | 1,500 | 0.00 |
| 000-5-70-276-00 Small Tools | 2,000 | 167 | 327 | 0 | 1,500 | 1,519 | 1,126 | 481 | 75.95 |
| 000-5-70-278-00 Traffic Signal Maint | 12,200 | 12,000 | 26,217 | 0 | 12,200 | 26,416 | 8,847 | (14,216) | 216.53 |
| 000-5-70-279-00 Training | 300 | 0 | 0 | 0 | 300 | 665 | 80 | (365) | 221.77 |
| 000-5-70-285-00 Uniforms | 5,000 | 417 | 418 | 0 | 3,750 | 3,188 | 1,973 | 1,812 | 63.77 |
| 000-5-70-290-00 West End Park Expenses | 20,000 | 1,667 | 2,453 | 0 | 15,000 | 4,420 | 3,152 | 15,580 | 22.10 |
| 000-5-70-299-02 PW Capital Expense | 70,000 | 22,050 | 22,049 | 22,942 | 46,386 | 46,033 | 81,205 | 23,967 | 65.76 |
| 000-5-70-350-00 Professional Services | 21,500 | 0 | 0 | 1,125 | 345 | 344 | 1,336 | 21,156 | 1.60 |
| 000-5-70-494-00 Geyer TIP Program | 1,049,970 | 3,500 | 3,491 | 0 | 87,964 | 87,955 | 8,778 | 962,015 | 8.38 |
| TOTAL PUBLIC WORKS | 1,618,456 | 69,018 | 91,167 | 46,272 | 520,648 | 548,965 | 495,318 | 1,069,491 | 33.92 |
| BUILDING DEPARTMENT | | | | | | | | | |
| 000-5-80-100-00 Bldg Salary | 214,201 | 16,476 | 16,409 | 12,379 | 156,534 | 154,615 | 123,296 | 59,586 | 72.18 |
| 000-5-80-103-00 Bldg Longevity | 760 | 58 | 58 | 37 | 555 | 555 | 351 | 205 | 73.08 |
| 000-5-80-105-00 Bldg Education | 396 | 30 | 30 | 30 | 289 | 289 | 289 | 107 | 73.07 |
| 000-5-80-106-00 Bldg Overtime | 1,000 | 77 | 0 | 93 | 731 | 85 | 93 | 915 | 8.49 |
| 000-5-80-120-00 Payroll Taxes | 13,414 | 1,032 | 1,191 | 906 | 9,803 | 11,255 | 8,981 | 2,159 | 83.90 |
| 000-5-80-130-00 Health Insurance | 21,602 | 1,800 | 2,237 | 1,712 | 18,002 | 22,004 | 16,117 | (402) | 101.86 |
| 000-5-80-131-00 Dental Insurance | 1,572 | 131 | 174 | 128 | 1,179 | 1,699 | 1,028 | (127) | 108.10 |
| 000-5-80-134-00 HRA Expense | 875 | 73 | 0 | 0 | 656 | 500 | 0 | 375 | 57.14 |
| 000-5-80-140-00 Pension | 9,520 | 732 | 621 | 821 | 6,957 | 5,719 | 6,943 | 3,801 | 60.07 |
| 000-5-80-180-00 Workers Compensation | 8,824 | 0 | 0 | 0 | 8,824 | 8,824 | 7,557 | (0) | 100.00 |
| 000-5-80-222-00 Memberships/Subscriptions | 1,000 | 315 | 315 | 0 | 315 | 315 | 0 | 685 | 31.50 |

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

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 000-5-80-230-00 Bldg Fuel | 2,000 | 167 | 89 | 64 | 1,500 | 1,249 | 710 | 751 | 62.47 |
| 000-5-80-240-03 Veh/Equip Maint | 1,000 | 83 | 0 | 84 | 750 | 27 | 247 | 973 | 2.70 |
| 000-5-80-245-00 Meetings/Seminars | 3,250 | 0 | 0 | 0 | 825 | 782 | 0 | 2,468 | 24.06 |
| 000-5-80-247-00 Mileage | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 0.00 |
| 000-5-80-253-00 Printing/Advertising | 200 | 0 | 0 | 11 | 65 | 110 | 111 | 90 | 55.10 |
| 000-5-80-270-02 Office Supplies | 2,500 | 208 | 305 | 68 | 1,875 | 986 | 355 | 1,514 | 39.45 |
| 000-5-80-279-00 Training | 1,920 | 600 | 600 | 0 | 600 | 600 | 0 | 1,320 | 31.25 |
| 000-5-80-285-00 Uniforms | 400 | 33 | 0 | 0 | 300 | 0 | 0 | 400 | 0.00 |
| 000-5-80-299-06 Bldg Capital Expense | 32,000 | 0 | 302 | 0 | 0 | 1,309 | 0 | 30,691 | 4.09 |
| 000-5-80-350-00 Professional Services | 90,500 | 51,150 | 51,149 | 2,793 | 66,950 | 68,440 | 68,072 | 22,060 | 75.62 |
| TOTAL BUILDING DEPARTMENT | 407,034 | 72,967 | 73,481 | 19,128 | 276,710 | 279,365 | 234,150 | 127,669 | 68.63 |
| MUNICIPAL BUILDING | | | | | | | | | |
| 000-5-90-205-00 Cleaning Service | 32,220 | 2,685 | 2,685 | 2,685 | 24,165 | 24,165 | 24,165 | 8,055 | 75.00 |
| 000-5-90-230-00 Generator Fuel | 4,000 | 2,350 | 2,350 | 0 | 2,350 | 2,350 | 0 | 1,650 | 58.75 |
| 000-5-90-240-00 Building Maint/Repair | 53,055 | 501 | 19,762 | 6,780 | 53,055 | 73,850 | 54,005 | ( 20,795) | 139.20 |
| 000-5-90-246-00 Miscellaneous | 1,000 | 83 | 0 | 0 | 750 | 0 | 0 | 1,000 | 0.00 |
| 000-5-90-270-00 Building Supplies | 6,000 | 500 | 0 | 199 | 4,500 | 3,025 | 2,554 | 2,975 | 50.42 |
| 000-5-90-286-00 Electric | 80,000 | 6,071 | 7,018 | 6,112 | 59,960 | 68,630 | 60,373 | 11,370 | 85.79 |
| 000-5-90-286-01 Natural Gas | 5,000 | 758 | 706 | 753 | 3,857 | 4,625 | 3,830 | 375 | 92.51 |
| 000-5-90-286-02 Telephone/Internet | 27,120 | 2,260 | 3,072 | 2,678 | 20,340 | 20,061 | 18,481 | 7,059 | 73.97 |
| 000-5-90-286-03 Water/Sewer | 13,000 | 1,313 | 1,337 | 1,235 | 10,218 | 10,647 | 9,615 | 2,353 | 81.90 |
| 000-5-90-299-03 Mun Bldg Capital Expense | 175,000 | 0 | 0 | 0 | 0 | 0 | 5,730 | 175,000 | 0.00 |
| TOTAL MUNICIPAL BUILDING | 396,395 | 16,521 | 36,931 | 20,442 | 179,195 | 207,353 | 178,752 | 189,042 | 52.31 |
| DEBT SVC | | | | | | | | | |
| 000-5-95-299-01 Principal Expense Bond SeriesA | 320,000 | 0 | 0 | 300,000 | 320,000 | 320,000 | 300,000 | 0 | 100.00 |
| 000-5-95-299-06 Interest Expense-Bond Series B | 31,144 | 0 | 0 | 17,612 | 31,144 | 31,144 | 47,161 | 0 | 100.00 |
| TOTAL DEBT SVC | 351,144 | 0 | 0 | 317,612 | 351,144 | 351,144 | 347,161 | 0 | 100.00 |
| NEW CITY HALL | | | | | | | | | |
| TOTAL EXPENDITURES | 11,250,341 | 696,841 | 758,463 | 867,387 | 7,581,144 | 7,571,077 | 6,683,067 | 3,679,264 | 67.30 |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 336,332 | ( 160,018) | ( 100,295) | 91,276 | 1,210,639 | 1,893,210 | 2,422,367 | ( 1,556,878) | 562.90 |
| OTHER FINANCING SOURCES | | | | | | | | | |
| 000-4-99-990-00 Operating Transfer In | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| TOTAL OTHER FINANCING SOURCES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| OTHER FINANCING USES | | | | | | | | | |
| 000-5-99-990-00 Operating Transfer Out | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| TOTAL OTEHR FINANCING USES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |

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

000-CONSOLIDATED

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| SALE OF SURPLUS ASSETS | | | | | | | | | |
| 000-4-09-990-00 Sale of Surplus Assets | 30,000 | 0 | 8,395 | 0 | 0 | 15,310 | 0 | 14,690 | 51.03 |
| TOTAL SALE OF SURPLUS ASSETS | 30,000 | 0 | 8,395 | 0 | 0 | 15,310 | 0 | 14,690 | 51.03 |
| NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS | 30,000 | 0 | 8,395 | 0 | 0 | 15,310 | 0 | 14,690 | 51.03 |
| NET INCOME | 366,332 | ( 160,018) | ( 91,900) | 91,276 | 1,210,639 | 1,908,520 | 2,422,367 | ( 1,542,188) | 562.90 |
| FUND BALANCE | | | | | | | | | |
| 000-3035 Surplus Fund Balance | | | | | | 9,427,018 | 6,605,035 | | |
| BEGINNING FUND BALANCE | | | | | | 9,427,018 | 6,605,035 | | |
| CURRENT FUND BALANCE | | | | | | 11,335,537 | 9,027,402 | | |

(12)

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

11 -PARKS & STORMWATER FUND

| REVENUES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 11-4-01-905-00 Parks & Stormwater Tax | 1,194,000 | 89,837 | 104,432 | 81,245 | 923,977 | 1,080,790 | 994,979 | 113,210 | 90.52 |
| 11-4-02-915-00 Grant Revenue | 491,874 | 248,996 | 249,000 | 9,193 | 357,528 | 357,528 | 9,979 | 134,346 | 72.69 |
| 11-4-05-945-00 Sewer Lateral | 37,000 | 169 | 194 | 166 | 33,811 | 32,710 | 33,209 | 4,290 | 88.40 |
| TOTAL REVENUES | 1,722,874 | 339,002 | 353,626 | 90,604 | 1,315,317 | 1,471,027 | 1,038,166 | 251,847 | 85.38 |

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

11 -PARKS & STORMWATER FUND

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| COURT | | | | | | | | | |
| STORMWATER | | | | | | | | | |
| 11-5-75-100-00 Storm Water Salary | 116,066 | 8,928 | 9,213 | 9,751 | 84,819 | 86,342 | 89,477 | 29,724 | 74.39 |
| 11-5-75-103-00 Storm Water Longevity | 780 | 60 | 60 | 71 | 570 | 570 | 672 | 210 | 73.10 |
| 11-5-75-106-00 Storm Water Overtime | 500 | 38 | 0 | 73 | 365 | 6 | 192 | 495 | 1.10 |
| 11-5-75-120-00 Payroll Taxes | 7,088 | 545 | 650 | 679 | 5,180 | 6,100 | 6,267 | 988 | 86.07 |
| 11-5-75-130-00 Health Insurance | 16,362 | 1,364 | 1,145 | 1,297 | 13,635 | 11,723 | 12,971 | 4,639 | 71.65 |
| 11-5-75-131-00 Dental Insurance | 1,558 | 130 | 108 | 127 | 1,169 | 1,104 | 1,146 | 454 | 70.85 |
| 11-5-75-134-00 HRA Expense | 625 | 52 | 0 | 0 | 469 | 0 | 0 | 625 | 0.00 |
| 11-5-75-140-00 Pension | 7,745 | 596 | 355 | 491 | 5,660 | 3,326 | 4,611 | 4,419 | 42.94 |
| 11-5-75-180-00 Workers Compensation | 433 | 0 | 0 | 0 | 433 | 433 | 389 | 0 | 99.91 |
| 11-5-75-210-00 Computer Maint | 700 | 0 | 0 | 0 | 0 | 0 | 0 | 700 | 0.00 |
| 11-5-75-222-00 Memberships/Subscriptions | 400 | 0 | 0 | 0 | 61 | 0 | 35 | 400 | 0.00 |
| 11-5-75-230-00 Fuel | 3,000 | 250 | 141 | 167 | 2,250 | 1,335 | 1,282 | 1,665 | 44.51 |
| 11-5-75-240-03 Vehicle/Equipment Maintenance | 700 | 0 | 0 | 129 | 360 | 451 | 585 | 249 | 64.44 |
| 11-5-75-245-00 Meetings/Seminars | 1,000 | 0 | 0 | 0 | 789 | 789 | 0 | 211 | 78.91 |
| 11-5-75-246-00 Miscellaneous | 90,000 | 0 | 0 | 0 | 0 | 0 | 22 | 90,000 | 0.00 |
| 11-5-75-253-00 Printing/Advertising | 500 | 42 | 0 | 0 | 375 | 0 | 200 | 500 | 0.00 |
| 11-5-75-270-02 Office Supplies | 1,500 | 125 | 137 | 237 | 1,125 | 131 | 309 | 1,369 | 8.74 |
| 11-5-75-285-00 Uniforms | 500 | 42 | 0 | 0 | 375 | 0 | 0 | 500 | 0.00 |
| 11-5-75-490-00 Municipal Grant Program | 75,000 | 0 | 0 | 0 | 65,000 | 63,204 | 15,331 | 11,796 | 84.27 |
| 11-5-75-491-00 Project Construction | 0 | 0 | 560 | 67,080 | 0 | 115,046 | 400,570 | ( 115,046) | 0.00 |
| 11-5-75-492-00 Project Engineering | 452,500 | 132,725 | 132,724 | 37,374 | 346,193 | 346,192 | 261,529 | 106,308 | 76.51 |
| 11-5-75-493-00 Storm Water PhaseII Compliance | 19,000 | 0 | 0 | 0 | 3,850 | 3,850 | 3,850 | 15,150 | 20.26 |
| 11-5-75-494-00 Geyer TIP Program | 457,011 | 1,880 | 1,880 | 0 | 41,042 | 41,039 | 0 | 415,972 | 8.98 |
| 11-5-75-495-00 Sewer Lateral Program | 37,000 | 3,400 | 3,400 | 0 | 20,100 | 20,250 | 18,850 | 16,750 | 54.73 |
| TOTAL STORMWATER | 1,289,968 | 150,176 | 150,373 | 117,476 | 593,819 | 701,890 | 818,287 | 588,078 | 54.41 |
| TOTAL EXPENDITURES | 1,289,968 | 150,176 | 150,373 | 117,476 | 593,819 | 701,890 | 818,287 | 588,078 | 54.41 |
| EXCESS OF REVENUES OVER/(UNDER) EXPENSES | 432,906 | 188,826 | 203,253 | ( 26,872) | 721,498 | 769,137 | 219,880 | ( 336,231) | 177.67 |
| OTHER FINANCING SOURCES | | | | | | | | | |
| OTHER FINANCING USES | | | | | | | | | |
| SALE OF SURPLUS ASSETS | | | | | | | | | |
| NET OTHER SOURCES (USES) & | | | | | | | | | |
| NET INCOME | 432,906 | 188,826 | 203,253 | ( 26,872) | 721,498 | 769,137 | 219,880 | ( 336,231) | 177.67 |

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

11 -PARKS & STORMWATER FUND

| DEPARTMENTAL EXPENDITURES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| FUND BALANCE | | | | | | | | | |
| 11-3035 Fund Balance | | | | | | 1,715,023 | 1,617,296 | | |
| BEGINNING FUND BALANCE | | | | | | 1,715,023 | 1,617,296 | | |
| CURRENT FUND BALANCE | | | | | | 2,484,161 | 1,837,176 | | |

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

| | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 10 -GENERAL FUND | | | | | | | | | |
| REVENUE | 9,548,613 | 456,161 | 568,049 | 599,173 | 7,689,271 | 8,245,286 | 7,676,129 | 1,303,327 | 86.35 |
| EXPENSES | | | | | | | | | |
| ADMINISTRATION | 763,438 | 61,379 | 60,732 | 48,475 | 584,877 | 586,830 | 517,835 | 176,608 | 76.87 |
| BOARDS & COMMISSIONS | 25,164 | 3,365 | 4,197 | 2,293 | 18,432 | 20,639 | 21,953 | 4,525 | 82.02 |
| LEGAL | 95,000 | 7,917 | 7,775 | 4,031 | 71,250 | 66,368 | 71,264 | 28,632 | 69.86 |
| COURT | 107,777 | 8,245 | 9,390 | 8,131 | 78,549 | 81,163 | 77,014 | 26,615 | 75.31 |
| FIRE DEPARTMENT | 2,872,967 | 195,977 | 203,457 | 172,072 | 2,163,095 | 2,123,454 | 2,121,735 | 749,513 | 73.91 |
| POLICE DEPARTMENT | 3,407,859 | 232,095 | 233,510 | 204,542 | 2,558,412 | 2,510,393 | 2,227,232 | 897,466 | 73.66 |
| BUILDING DEPARTMENT | 372,034 | 72,717 | 73,090 | 18,980 | 274,460 | 276,780 | 233,223 | 95,254 | 74.40 |
| TOTAL EXPENSES | 7,644,239 | 581,695 | 592,151 | 458,523 | 5,749,075 | 5,665,625 | 5,270,256 | 1,978,614 | 74.12 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | 1,904,374 | (125,533) | (24,102) | 140,651 | 1,940,195 | 2,579,661 | 2,405,873 | (675,287) | 135.46 |
| OTHER FINANCING USES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| SALE OF SURPLUS ASSETS | 0 | 0 | 8,395 | 0 | 0 | 15,310 | 0 | (15,310) | 0.00 |
| NET INCOME | 992,761 | (125,533) | (15,707) | 140,651 | 1,940,195 | 2,594,971 | 2,405,873 | (1,602,210) | 135.46 |
| BEGINNING FUND BALANCE | | | | | | 8,783,690 | 6,114,778 | | |
| CURRENT FUND BALANCE | | | | | | 11,378,662 | 8,520,651 | | |
| 11 -PARKS & STORMWATER FUND | | | | | | | | | |
| REVENUE | 1,722,874 | 339,002 | 353,626 | 90,604 | 1,315,317 | 1,471,027 | 1,038,166 | 251,847 | 85.38 |
| EXPENSES | | | | | | | | | |
| STORMWATER | 1,289,968 | 150,176 | 150,373 | 117,476 | 593,819 | 701,890 | 818,287 | 588,078 | 54.41 |
| TOTAL EXPENSES | 1,289,968 | 150,176 | 150,373 | 117,476 | 593,819 | 701,890 | 818,287 | 588,078 | 54.41 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | 432,906 | 188,826 | 203,253 | (26,872) | 721,498 | 769,137 | 219,880 | (336,231) | 177.67 |
| NET INCOME | 432,906 | 188,826 | 203,253 | (26,872) | 721,498 | 769,137 | 219,880 | (336,231) | 177.67 |
| BEGINNING FUND BALANCE | | | | | | 1,715,023 | 1,617,296 | | |
| CURRENT FUND BALANCE | | | | | | 2,484,161 | 1,837,176 | | |

| | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| 12 -CAPITAL IMPROVEMENT FUND | | | | | | | | | |
| REVENUE | 2,038,060 | 80,662 | 90,119 | 359,490 | 1,102,512 | 1,219,000 | 1,429,304 | 819,060 | 59.81 |
| EXPENSES | | | | | | | | | |
| ADMINISTRATION | 320,504 | 6,565 | 14,171 | 11,430 | 284,133 | 291,880 | 242,561 | 28,624 | 91.07 |
| COURT | 200 | 0 | 0 | 0 | 200 | 1,007 | 0 | (807) | 503.44 |
| FIRE DEPARTMENT | 512,601 | 5,053 | 8,023 | 3,729 | 176,243 | 188,135 | 50,891 | 324,466 | 36.70 |
| POLICE DEPARTMENT | 371,802 | 17,739 | 15,628 | 9,232 | 318,256 | 314,383 | 97,201 | 57,419 | 84.56 |
| PUBLIC WORKS | 1,618,456 | 69,018 | 91,167 | 46,272 | 520,648 | 548,965 | 495,318 | 1,069,491 | 33.92 |
| BUILDING DEPARTMENT | 35,000 | 250 | 391 | 149 | 2,250 | 2,585 | 927 | 32,415 | 7.39 |
| MUNICIPAL BUILDING | 396,395 | 16,521 | 36,931 | 20,442 | 179,195 | 207,353 | 178,752 | 189,042 | 52.31 |
| DEBT SVC | 351,144 | 0 | 0 | 317,612 | 351,144 | 351,144 | 347,161 | 0 | 100.00 |
| TOTAL EXPENSES | 3,606,102 | 115,146 | 166,311 | 408,865 | 1,832,069 | 1,905,452 | 1,412,811 | 1,700,650 | 52.84 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | (1,568,042) | (34,484) | (76,192) | (49,375) | (729,556) | (686,452) | 16,494 | (881,590) | 43.78 |
| OTHER FINANCING SOURCES | 911,613 | 0 | 0 | 0 | 0 | 0 | 0 | 911,613 | 0.00 |
| SALE OF SURPLUS ASSETS | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | 30,000 | 0.00 |
| NET INCOME | (626,429) | (34,484) | (76,192) | (49,375) | (729,556) | (686,452) | 16,494 | 60,023 | 43.78 |
| BEGINNING FUND BALANCE | | | | | | 643,327 | 490,257 | | |
| CURRENT FUND BALANCE | | | | | | (43,124) | 506,751 | | |
| TOTAL ALL FUNDS | | | | | | | | | |
| TOTAL REVENUE | 13,309,547 | 875,826 | 1,011,794 | 1,049,267 | 10,107,100 | 10,935,314 | 10,143,600 | 2,374,233 | 82.16 |
| TOTAL EXPENSES | 12,540,309 | 847,017 | 908,836 | 984,863 | 8,174,963 | 8,272,967 | 7,501,354 | 4,267,342 | 65.97 |
| EXCESS OF REVENUES OVER (UNDER) EXPENSES | 769,238 | 28,809 | 102,958 | 64,404 | 1,932,137 | 2,662,347 | 2,642,247 | (1,893,109) | 346.10 |
| NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS | 30,000 | 0 | 8,395 | 0 | 0 | 15,310 | 0 | 14,690 | 51.03 |
| NET INCOME | 799,238 | 28,809 | 111,353 | 64,404 | 1,932,137 | 2,677,657 | 2,642,247 | (1,878,419) | 335.03 |
| CURRENT FUND BALANCE | | | | | | 2,692,967 | 2,642,247 | | |

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

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| ADMINISTRATION | | | | | | | | | |
| SALARIES | 431,349 | 33,179 | 32,838 | 29,168 | 315,221 | 292,283 | 273,244 | 139,066 | 67.76 |
| LONGEVITY | 1,660 | 128 | 128 | 138 | 1,213 | 1,213 | 1,316 | 447 | 73.08 |
| TIME IN RANK | 2,234 | 172 | 172 | 149 | 1,633 | 1,546 | 1,400 | 688 | 69.21 |
| EDUCATION | 1,200 | 92 | 92 | 92 | 877 | 877 | 877 | 323 | 73.09 |
| OVERTIME | 500 | 58 | 0 | 73 | 385 | 115 | 192 | 385 | 23.08 |
| PAYROLL TAXES | 31,504 | 2,423 | 2,402 | 2,128 | 23,022 | 21,375 | 19,896 | 10,129 | 67.85 |
| HEALTH INS | 33,259 | 2,772 | 2,553 | 2,630 | 27,716 | 25,866 | 26,301 | 7,393 | 77.77 |
| DENTAL INS | 2,625 | 219 | 197 | 214 | 2,188 | 1,993 | 1,930 | 632 | 75.93 |
| DISABILITY | 20,000 | 1,667 | 1,679 | 1,667 | 15,000 | 14,182 | 14,961 | 5,818 | 70.91 |
| PENSION | 19,225 | 1,479 | 1,888 | 2,475 | 14,049 | 16,964 | 22,988 | 2,261 | 88.24 |
| EAP | 1,716 | 0 | 437 | 429 | 1,258 | 1,749 | 1,287 | ( 33) | 101.92 |
| WORKERS COMP | 1,020 | 0 | 0 | 0 | 1,020 | 1,020 | 886 | 0 | 99.95 |
| TOTAL ADMINISTRATION | 546,292 | 42,188 | 42,388 | 39,164 | 403,582 | 379,184 | 365,276 | 167,108 | 69.41 |
| COURT | | | | | | | | | |
| SALARIES | 72,229 | 5,556 | 5,642 | 5,169 | 52,784 | 52,747 | 48,441 | 19,482 | 73.03 |
| OVERTIME | 0 | 0 | 22 | 0 | 0 | 133 | 0 | ( 133) | 0.00 |
| PAYROLL TAXES | 5,107 | 393 | 415 | 378 | 3,732 | 3,878 | 3,509 | 1,229 | 75.94 |
| HEALTH INS | 6,417 | 535 | 535 | 503 | 5,348 | 5,373 | 5,682 | 1,044 | 83.74 |
| DENTAL INS | 533 | 44 | 44 | 44 | 444 | 445 | 433 | 88 | 83.43 |
| PENSION | 3,178 | 244 | 248 | 340 | 2,322 | 2,316 | 3,189 | 862 | 72.88 |
| WORKERS COMP | 153 | 0 | 0 | 0 | 153 | 153 | 143 | ( 0) | 100.20 |
| TOTAL COURT | 87,617 | 6,772 | 6,906 | 6,432 | 64,783 | 65,045 | 61,397 | 22,572 | 74.24 |
| FIRE DEPARTMENT | | | | | | | | | |
| SALARIES | 1,895,915 | 141,552 | 141,126 | 127,227 | 1,344,817 | 1,314,806 | 1,320,554 | 581,109 | 69.35 |
| HOLIDAY | 62,800 | 6,405 | 6,482 | 5,636 | 56,300 | 55,800 | 49,544 | 7,000 | 88.85 |
| LONGEVITY | 6,640 | 511 | 511 | 511 | 4,852 | 4,853 | 6,757 | 1,787 | 73.08 |
| TIME IN RANK | 4,291 | 330 | 336 | 301 | 3,136 | 3,087 | 3,801 | 1,204 | 71.95 |
| EDUCATION | 2,400 | 185 | 185 | 185 | 1,754 | 1,754 | 1,754 | 646 | 73.09 |
| OVERTIME | 110,000 | 8,461 | 16,993 | 5,113 | 80,386 | 80,437 | 106,629 | 29,563 | 73.12 |
| PAYROLL TAXES | 153,655 | 11,819 | 12,082 | 10,155 | 112,282 | 106,600 | 108,815 | 47,055 | 69.38 |
| HEALTH INS | 228,853 | 19,071 | 19,071 | 16,948 | 190,711 | 188,880 | 173,808 | 39,973 | 82.53 |
| DENTAL INS | 17,715 | 1,476 | 1,521 | 1,275 | 13,286 | 15,041 | 12,443 | 2,674 | 84.91 |
| PENSION | 16,211 | 1,247 | 1,491 | 1,064 | 11,847 | 11,503 | 10,695 | 4,708 | 70.96 |
| WORKERS COMP | 160,751 | 0 | 0 | 0 | 160,751 | 160,752 | 153,259 | ( 1) | 100.00 |
| TOTAL FIRE DEPARTMENT | 2,659,231 | 191,057 | 199,797 | 168,415 | 1,980,122 | 1,943,514 | 1,948,059 | 715,717 | 73.09 |

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

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| POLICE DEPARTMENT | | | | | | | | | |
| SALARIES | 2,109,009 | 162,225 | 163,294 | 147,462 | 1,541,222 | 1,497,949 | 1,339,143 | 611,060 | 71.03 |
| HOLIDAY | 67,372 | 7,078 | 7,170 | 6,482 | 60,262 | 63,014 | 55,188 | 4,358 | 93.53 |
| LONGEVITY | 13,360 | 1,028 | 1,028 | 1,028 | 9,763 | 9,763 | 9,634 | 3,597 | 73.08 |
| TIME IN RANK | 3,321 | 255 | 265 | 239 | 2,427 | 2,444 | 2,241 | 877 | 73.58 |
| EDUCATION | 15,602 | 1,200 | 1,200 | 1,200 | 11,402 | 11,402 | 11,402 | 4,200 | 73.08 |
| OVERTIME | 18,000 | 1,385 | 2,152 | 0 | 13,154 | 19,326 | 8,499 | ( 1,326) | 107.37 |
| PAYROLL TAXES | 161,433 | 12,417 | 12,626 | 11,343 | 117,966 | 116,134 | 103,620 | 45,299 | 71.94 |
| HEALTH INS | 228,853 | 19,071 | 20,426 | 18,157 | 190,711 | 195,521 | 181,572 | 33,332 | 85.44 |
| DENTAL INS | 18,782 | 1,565 | 1,736 | 1,617 | 14,087 | 17,425 | 14,595 | 1,357 | 92.77 |
| PENSION | 209,306 | 16,100 | 15,844 | 14,142 | 152,957 | 143,385 | 125,959 | 65,921 | 68.51 |
| WORKERS COMP | 103,121 | 0 | 0 | 0 | 103,121 | 103,121 | 95,299 | ( 0) | 100.00 |
| TOTAL POLICE DEPARTMENT | 2,948,159 | 222,324 | 225,741 | 201,670 | 2,217,070 | 2,179,483 | 1,947,153 | 768,676 | 73.93 |
| PUBLIC WORKS | | | | | | | | | |
| SALARIES | 192,219 | 14,785 | 16,921 | 14,237 | 140,470 | 149,367 | 133,705 | 42,852 | 77.71 |
| LONGEVITY | 4,000 | 308 | 308 | 308 | 2,923 | 2,923 | 2,923 | 1,077 | 73.08 |
| TIME IN RANK | 1,240 | 95 | 109 | 92 | 906 | 959 | 860 | 281 | 77.36 |
| OVERTIME | 5,500 | 423 | 90 | 317 | 4,019 | 4,284 | 4,572 | 1,216 | 77.89 |
| PAYROLL TAXES | 12,604 | 970 | 1,227 | 1,055 | 9,211 | 11,125 | 10,065 | 1,479 | 88.27 |
| HEALTH INS | 37,429 | 3,119 | 3,119 | 2,974 | 31,191 | 31,327 | 29,736 | 6,102 | 83.70 |
| DENTAL INS | 3,116 | 260 | 260 | 255 | 2,337 | 2,598 | 2,291 | 518 | 83.39 |
| PENSION | 13,395 | 1,030 | 763 | 987 | 9,789 | 6,901 | 9,355 | 6,494 | 51.52 |
| WORKERS COMP | 17,133 | 0 | 0 | 0 | 17,133 | 17,133 | 17,087 | 0 | 100.00 |
| TOTAL PUBLIC WORKS | 286,636 | 20,990 | 22,796 | 20,224 | 217,979 | 226,618 | 210,595 | 60,018 | 79.06 |
| STORMWATER | | | | | | | | | |
| SALARIES | 116,066 | 8,928 | 9,213 | 9,751 | 84,819 | 86,342 | 89,477 | 29,724 | 74.39 |
| LONGEVITY | 780 | 60 | 60 | 71 | 570 | 570 | 672 | 210 | 73.10 |
| OVERTIME | 500 | 38 | 0 | 73 | 365 | 6 | 192 | 495 | 1.10 |
| PAYROLL TAXES | 7,088 | 545 | 650 | 679 | 5,180 | 6,100 | 6,267 | 988 | 86.07 |
| HEALTH INS | 16,362 | 1,364 | 1,145 | 1,297 | 13,635 | 11,723 | 12,971 | 4,639 | 71.65 |
| DENTAL INS | 1,558 | 130 | 108 | 127 | 1,169 | 1,104 | 1,146 | 454 | 70.85 |
| PENSION | 7,745 | 596 | 355 | 491 | 5,660 | 3,326 | 4,611 | 4,419 | 42.94 |
| WORKERS COMP | 433 | 0 | 0 | 0 | 433 | 433 | 389 | 0 | 99.91 |
| TOTAL STORMWATER | 150,532 | 11,661 | 11,532 | 12,489 | 111,830 | 109,603 | 115,724 | 40,929 | 72.81 |
| BUILDING DEPARTMENT | | | | | | | | | |
| SALARIES | 214,201 | 16,476 | 16,409 | 12,379 | 156,534 | 154,615 | 123,296 | 59,586 | 72.18 |
| LONGEVITY | 760 | 58 | 58 | 37 | 555 | 555 | 351 | 205 | 73.08 |
| EDUCATION | 396 | 30 | 30 | 30 | 289 | 289 | 289 | 107 | 73.07 |
| OVERTIME | 1,000 | 77 | 0 | 93 | 731 | 85 | 93 | 915 | 8.49 |
| PAYROLL TAXES | 13,414 | 1,032 | 1,191 | 906 | 9,803 | 11,255 | 8,981 | 2,159 | 83.90 |
| HEALTH INS | 21,602 | 1,800 | 2,237 | 1,712 | 18,002 | 22,004 | 16,117 | ( 402) | 101.86 |

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

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| DENTAL INS | 1,572 | 131 | 174 | 128 | 1,179 | 1,699 | 1,028 | ( 127) | 108.10 |
| PENSION | 9,520 | 732 | 621 | 821 | 6,957 | 5,719 | 6,943 | 3,801 | 60.07 |
| WORKERS COMP | 8,824 | 0 | 0 | 0 | 8,824 | 8,824 | 7,557 | ( 0) | 100.00 |
| TOTAL BUILDING DEPARTMENT | 271,289 | 20,337 | 20,721 | 16,107 | 202,874 | 205,046 | 164,655 | 66,243 | 75.58 |
| TOTAL SALARY EXPENSES | 6,949,756 | 515,329 | 529,880 | 464,501 | 5,198,239 | 5,108,492 | 4,812,859 | 1,841,264 | 73.51 |

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

| SALARY EXPENSES | ANNUAL BUDGET | CUR MO BUDGET | CUR MO ACTUAL | CUR MO PRIOR YR | YTD BUDGET | YTD ACTUAL | YTD PRIOR YR | ANAL BUDG REMAINING | % ANNUAL BUD USED |
|---|---|---|---|---|---|---|---|---|---|
| CITY WIDE | | | | | | | | | |
| SALARIES | 5,030,988 | 382,702 | 385,444 | 345,393 | 3,635,866 | 3,548,108 | 3,327,860 | 1,482,880 | 70.53 |
| HOLIDAY | 130,172 | 13,483 | 13,652 | 12,118 | 116,562 | 118,814 | 104,732 | 11,358 | 91.27 |
| LONGEVITY | 27,200 | 2,092 | 2,092 | 2,092 | 19,877 | 19,878 | 21,653 | 7,322 | 73.08 |
| TIME IN RANK | 11,086 | 853 | 882 | 781 | 8,101 | 8,037 | 8,302 | 3,049 | 72.49 |
| EDUCATION | 19,598 | 1,507 | 1,508 | 1,508 | 14,322 | 14,322 | 14,322 | 5,276 | 73.08 |
| OVERTIME | 135,500 | 10,442 | 19,257 | 5,669 | 99,040 | 104,385 | 120,176 | 31,115 | 77.04 |
| PAYROLL TAXES | 384,805 | 29,599 | 30,593 | 26,643 | 281,195 | 276,467 | 261,152 | 108,338 | 71.85 |
| HEALTH INS | 572,775 | 47,731 | 49,086 | 44,220 | 477,312 | 480,694 | 446,187 | 92,081 | 83.92 |
| DENTAL INS | 45,901 | 3,825 | 4,040 | 3,661 | 34,689 | 40,305 | 33,866 | 5,596 | 87.81 |
| DISABILITY | 20,000 | 1,667 | 1,679 | 1,667 | 15,000 | 14,182 | 14,961 | 5,818 | 70.91 |
| PENSION | 278,580 | 21,428 | 21,210 | 20,320 | 203,581 | 190,114 | 183,739 | 88,466 | 68.24 |
| EAP | 1,716 | 0 | 437 | 429 | 1,258 | 1,749 | 1,287 | ( 33) | 101.92 |
| WORKERS COMP | 291,435 | 0 | 0 | 0 | 291,435 | 291,436 | 274,620 | ( 1) | 100.00 |
| TOTAL SALARY EXPENSES | 6,949,756 | 515,329 | 529,880 | 464,501 | 5,198,239 | 5,108,492 | 4,812,859 | 1,841,264 | 73.51 |

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# CITY OF FRONTENAC
## SALES TAX REPORT (CASH BASIS)
## AS OF: APRIL 30TH, 2023

| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| ONE CENT TAX | | | | | | | |
| JULY | 137,886.98 | 127,666.74 | (10,220.24) | 7.41- | 134,268.00 | (6,601.26) | 4.92- |
| AUGUST | 126,218.87 | 137,027.04 | 10,808.17 | 8.56 | 101,119.75 | 35,907.29 | 35.51 |
| SEPTEMBER | 113,049.98 | 114,676.29 | 1,626.31 | 1.44 | 112,995.50 | 1,680.79 | 1.49 |
| OCTOBER | 136,640.47 | 94,261.55 | (42,378.92) | 31.01- | 92,862.00 | 1,399.55 | 1.51 |
| NOVEMBER | 105,865.22 | 103,084.83 | (2,780.39) | 2.63- | 104,972.25 | (1,887.42) | 1.80- |
| DECEMBER | 120,020.04 | 137,254.45 | 17,234.41 | 14.36 | 97,602.25 | 39,652.20 | 40.63 |
| JANUARY | 179,030.17 | 234,731.11 | 55,700.94 | 31.11 | 233,696.00 | 1,035.11 | 0.44 |
| FEBRUARY | 279,876.39 | 365,617.13 | 85,740.74 | 30.64 | 312,002.25 | 53,614.88 | 17.18 |
| MARCH | 157,837.29 | 146,040.92 | (11,796.37) | 7.47- | 130,834.25 | 15,206.67 | 11.62 |
| APRIL | 123,723.77 | 128,728.25 | 5,004.48 | 4.04 | 126,764.00 | 1,964.25 | 1.55 |
| TOTAL | 1,480,149.18 | 1,589,088.31 | 108,939.13 | 7.36 | 1,447,116.25 | 141,972.06 | 9.81 |
| QUARTER CENT TAX | | | | | | | |
| JULY | 53,122.31 | 49,423.24 | (3,699.07) | 6.96- | 50,678.32 | (1,255.08) | 2.48- |
| AUGUST | 48,403.69 | 54,368.82 | 5,965.13 | 12.32 | 38,857.28 | 15,511.54 | 39.92 |
| SEPTEMBER | 43,982.34 | 46,260.35 | 2,278.01 | 5.18 | 43,900.64 | 2,359.71 | 5.38 |
| OCTOBER | 54,833.59 | 38,426.17 | (16,407.42) | 29.92- | 36,686.72 | 1,739.45 | 4.74 |
| NOVEMBER | 43,550.98 | 42,529.21 | (1,021.77) | 2.35- | 42,208.88 | 320.33 | 0.76 |
| DECEMBER | 49,544.93 | 57,676.48 | 8,131.55 | 16.41 | 39,575.48 | 18,101.00 | 45.74 |
| JANUARY | 39,907.90 | 51,962.43 | 12,054.53 | 30.21 | 51,002.84 | 959.59 | 1.88 |
| FEBRUARY | 61,411.45 | 80,451.35 | 19,039.90 | 31.00 | 68,761.00 | 11,690.35 | 17.00 |
| MARCH | 34,942.42 | 44,807.84 | 9,865.42 | 28.23 | 39,979.80 | 4,828.04 | 12.08 |
| APRIL | 51,173.30 | 41,706.64 | (9,466.66) | 18.50- | 41,458.76 | 247.88 | 0.60 |
| TOTAL | 480,872.91 | 507,612.53 | 26,739.62 | 5.56 | 453,109.72 | 54,502.81 | 12.03 |
| QUARTER CENT FIRE TAX | | | | | | | |
| JULY | 61,345.97 | 57,686.36 | (3,659.61) | 5.97- | 59,151.64 | (1,465.28) | 2.48- |
| AUGUST | 56,496.34 | 62,617.77 | 6,121.43 | 10.84 | 44,388.49 | 18,229.28 | 41.07 |
| SEPTEMBER | 49,671.34 | 53,179.04 | 3,507.70 | 7.06 | 51,358.43 | 1,820.61 | 3.54 |
| OCTOBER | 63,633.77 | 44,326.79 | (19,306.98) | 30.34- | 40,414.51 | 3,912.28 | 9.68 |
| NOVEMBER | 50,832.31 | 49,519.77 | (1,312.54) | 2.58- | 49,495.24 | 24.53 | 0.05 |
| DECEMBER | 56,922.42 | 67,017.94 | 10,095.52 | 17.74 | 47,180.18 | 19,837.76 | 42.05 |
| JANUARY | 46,369.44 | 59,709.25 | 13,339.81 | 28.77 | 59,343.53 | 365.72 | 0.62 |
| FEBRUARY | 71,596.50 | 94,121.75 | 22,525.25 | 31.46 | 81,937.03 | 12,184.72 | 14.87 |
| MARCH | 40,622.49 | 52,216.04 | 11,593.55 | 28.54 | 47,706.33 | 4,509.71 | 9.45 |
| APRIL | 59,641.59 | 48,558.80 | (11,082.79) | 18.58- | 47,396.83 | 1,161.97 | 2.45 |
| TOTAL | 557,132.17 | 588,953.51 | 31,821.34 | 5.71 | 528,372.21 | 60,581.30 | 11.47 |
| PARKS & STORMWATER TAX | | | | | | | |
| JULY | 122,691.81 | 115,372.26 | (7,319.55) | 5.97- | 113,668.80 | 1,703.46 | 1.50 |
| AUGUST | 112,992.65 | 125,235.82 | 12,243.17 | 10.84 | 87,460.50 | 37,775.32 | 43.19 |
| SEPTEMBER | 99,342.27 | 106,358.18 | 7,015.91 | 7.06 | 97,943.82 | 8,414.36 | 8.59 |
| OCTOBER | 127,267.52 | 88,653.58 | (38,613.94) | 30.34- | 82,159.14 | 6,494.44 | 7.90 |
| NOVEMBER | 101,664.93 | 99,039.46 | (2,625.47) | 2.58- | 94,994.64 | 4,044.82 | 4.26 |
| DECEMBER | 113,844.70 | 134,036.06 | 20,191.36 | 17.74 | 92,320.08 | 41,715.98 | 45.19 |

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CITY OF FRONTENAC
SALES TAX REPORT (CASH BASIS)
AS OF: APRIL 30TH, 2023

| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JANUARY | 92,738.60 | 119,418.96 | 26,680.36 | 28.77 | 110,910.66 | 8,508.30 | 7.67 |
| FEBRUARY | 143,191.45 | 188,243.51 | 45,052.06 | 31.46 | 154,682.70 | 33,560.81 | 21.70 |
| MARCH | 81,244.97 | 104,432.24 | 23,187.27 | 28.54 | 89,836.56 | 14,595.68 | 16.25 |
| APRIL | 119,283.80 | 97,117.88 | (22,165.92) | 18.58- | 93,251.40 | 3,866.48 | 4.15 |
| TOTAL | 1,114,262.70 | 1,177,907.95 | 63,645.25 | 5.71 | 1,017,228.30 | 160,679.65 | 15.80 |
| CAPITAL IMPROVEMENT TAX | | | | | | | |
| JULY | 104,288.06 | 98,066.41 | (6,221.65) | 5.97- | 100,150.40 | (2,083.99) | 2.08- |
| AUGUST | 96,043.76 | 106,450.46 | 10,406.70 | 10.84 | 77,059.00 | 29,391.46 | 38.14 |
| SEPTEMBER | 84,440.97 | 90,404.51 | 5,963.54 | 7.06 | 86,295.56 | 4,108.95 | 4.76 |
| OCTOBER | 108,177.37 | 75,355.54 | (32,821.83) | 30.34- | 72,388.12 | 2,967.42 | 4.10 |
| NOVEMBER | 86,415.18 | 84,183.57 | (2,231.61) | 2.58- | 83,707.64 | 475.93 | 0.57 |
| DECEMBER | 96,768.01 | 113,930.64 | 17,162.63 | 17.74 | 81,340.64 | 32,590.00 | 40.07 |
| JANUARY | 78,827.82 | 101,506.11 | 22,678.29 | 28.77 | 97,709.76 | 3,796.35 | 3.89 |
| FEBRUARY | 121,713.73 | 160,006.99 | 38,293.26 | 31.46 | 136,286.60 | 23,720.39 | 17.40 |
| MARCH | 69,058.22 | 88,767.40 | 19,709.18 | 28.54 | 79,152.48 | 9,614.92 | 12.15 |
| APRIL | 101,391.22 | 82,550.19 | (18,841.03) | 18.58- | 82,161.20 | 388.99 | 0.47 |
| TOTAL | 947,124.34 | 1,001,221.82 | 54,097.48 | 5.71 | 896,251.40 | 104,970.42 | 11.71 |
| TOTAL SALES TAX | 4,579,541.30 | 4,864,784.12 | 285,242.82 | 6.23 | 4,342,077.88 | 522,706.24 | 12.04 |
| GRAND TOTALS | | | | | | | |
| JULY | 479,335.13 | 448,215.01 | (31,120.12) | 6.49- | 457,917.16 | (9,702.15) | 2.12- |
| AUGUST | 440,155.31 | 485,699.91 | 45,544.60 | 10.35 | 348,885.02 | 136,814.89 | 39.21 |
| SEPTEMBER | 390,486.90 | 410,878.37 | 20,391.47 | 5.22 | 392,493.95 | 18,384.42 | 4.68 |
| OCTOBER | 490,552.72 | 341,023.63 | (149,529.09) | 30.48- | 324,510.49 | 16,513.14 | 5.09 |
| NOVEMBER | 388,328.62 | 378,356.84 | (9,971.78) | 2.57- | 375,378.65 | 2,978.19 | 0.79 |
| DECEMBER | 437,100.10 | 509,915.57 | 72,815.47 | 16.66 | 358,018.63 | 151,896.94 | 42.43 |
| JANUARY | 436,873.93 | 567,327.86 | 130,453.93 | 29.86 | 552,662.79 | 14,665.07 | 2.65 |
| FEBRUARY | 677,789.52 | 888,440.73 | 210,651.21 | 31.08 | 753,669.58 | 134,771.15 | 17.88 |
| MARCH | 383,705.39 | 436,264.44 | 52,559.05 | 13.70 | 387,509.42 | 48,755.02 | 12.58 |
| APRIL | 455,213.68 | 398,661.76 | (56,551.92) | 12.42- | 391,032.19 | 7,629.57 | 1.95 |
| TOTAL SALES TAX | 4,579,541.30 | 4,864,784.12 | 285,242.82 | 6.23 | 4,342,077.88 | 522,706.24 | 12.04 |

CITY OF FRONTENAC
SALES TAX REPORT (CASH BASIS)
AS OF: APRIL 30TH, 2023

| | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| OTHER SALES TAX | | | | | | | |
| PROP P TAX | | | | | | | |
| JULY | 17,161.21 | 17,636.33 | 475.12 | 2.77 | 16,746.67 | 889.66 | 5.31 |
| AUGUST | 15,787.39 | 21,640.35 | 5,852.96 | 37.07 | 15,406.04 | 6,234.31 | 40.47 |
| SEPTEMBER | 20,768.59 | 20,104.59 | ( 664.00) | 3.20- | 20,266.91 | ( 162.32) | 0.80- |
| OCTOBER | 17,477.20 | 17,860.97 | 383.77 | 2.20 | 17,055.03 | 805.94 | 4.73 |
| NOVEMBER | 14,464.04 | 16,972.88 | 2,508.84 | 17.35 | 14,114.65 | 2,858.23 | 20.25 |
| DECEMBER | 19,627.77 | 19,039.89 | ( 587.88) | 3.00- | 19,153.65 | ( 113.76) | 0.59- |
| JANUARY | 15,436.92 | 19,988.80 | 4,551.88 | 29.49 | 15,064.03 | 4,924.77 | 32.69 |
| FEBRUARY | 17,497.78 | 20,359.58 | 2,861.80 | 16.36 | 17,075.11 | 3,284.47 | 19.24 |
| MARCH | 17,702.85 | 15,684.21 | ( 2,018.64) | 11.40- | 17,275.23 | ( 1,591.02) | 9.21- |
| APRIL | 16,160.40 | 19,632.72 | 3,472.32 | 21.49 | 15,770.03 | 3,862.69 | 24.49 |
| TOTAL PROP | 172,084.15 | 188,920.32 | 16,836.17 | 9.78 | 167,927.35 | 20,992.97 | 12.50 |
| USE TAX | | | | | | | |
| JULY | 11,254.82 | 15,639.08 | 4,384.26 | 38.95 | 9,779.76 | 5,859.32 | 59.91 |
| AUGUST | 14,748.64 | 36,674.13 | 21,925.49 | 148.66 | 12,815.68 | 23,858.45 | 186.17 |
| SEPTEMBER | 18,887.58 | 25,285.00 | 6,397.42 | 33.87 | 16,412.18 | 8,872.82 | 54.06 |
| OCTOBER | 16,153.74 | 16,077.50 | ( 76.24) | 0.47- | 14,036.63 | 2,040.87 | 14.54 |
| NOVEMBER | 17,004.67 | 16,627.74 | ( 376.93) | 2.22- | 14,776.04 | 1,851.70 | 12.53 |
| DECEMBER | 17,342.06 | 23,385.58 | 6,043.52 | 34.85 | 15,069.21 | 8,316.37 | 55.19 |
| JANUARY | 22,913.05 | 22,998.52 | 85.47 | 0.37 | 19,910.07 | 3,088.45 | 15.51 |
| FEBRUARY | 24,647.22 | 54,558.94 | 29,911.72 | 121.36 | 21,416.96 | 33,141.98 | 154.75 |
| MARCH | 27,336.60 | 23,860.98 | ( 3,475.62) | 12.71- | 23,753.87 | 107.11 | 0.45 |
| APRIL | 27,167.21 | 26,407.95 | ( 759.26) | 2.79- | 23,606.68 | 2,801.27 | 11.87 |
| TOTAL USE | 197,455.59 | 261,515.42 | 64,059.83 | 32.44 | 171,577.08 | 89,938.34 | 52.42 |
| TOTAL OTHER SAL | 369,539.74 | 450,435.74 | 80,896.00 | 21.89 | 339,504.43 | 110,931.31 | 32.67 |
| GRAND TOTAL | 4,949,081.04 | 5,315,219.86 | 366,138.82 | 7.40 | 4,681,582.31 | 633,637.55 | 13.53 |

*** END OF REPORT ***

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

| ONE CENT TAX | CURRENT MONTH PRIOR YEAR | SHARING % | CURRENT MONTH ACTUAL | SHARING % | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|---|---|
| JULY | 137,886.98 | 43.32 | 127,666.74 | 44.25 | (10,220.24) | (7.41) | 134,268.00 | (6,601.26) | (4.92) |
| AUGUST | 126,218.87 | 43.74 | 137,027.04 | 45.09 | 10,808.17 | 8.56 | 101,119.75 | 35,907.29 | 35.51 |
| SEPTEMBER | 113,049.98 | 44.68 | 114,676.29 | 46.08 | 1,626.31 | 1.44 | 112,995.50 | 1,680.79 | 1.49 |
| OCTOBER | 136,640.47 | 44.28 | 94,261.55 | 46.93 | (42,378.92) | (31.01) | 92,862.00 | 1,399.55 | 1.51 |
| NOVEMBER | 105,865.22 | 44.79 | 103,084.83 | 47.73 | (2,780.39) | (2.63) | 104,972.25 | (1,887.42) | (1.80) |
| DECEMBER | 120,020.04 | 47.80 | 137,254.45 | 48.67 | 17,234.41 | 14.36 | 97,602.25 | 39,652.20 | 40.63 |
| JANUARY | 179,030.17 | 1.82 | 234,731.11 | 1.82 | 55,700.94 | 31.11 | 233,696.00 | 1,035.11 | 0.44 |
| FEBRUARY | 279,876.39 | 1.82 | 365,617.13 | 1.82 | 85,740.74 | 30.64 | 312,002.25 | 53,614.88 | 17.18 |
| MARCH | 157,837.29 | 1.82 | 146,040.92 | 30.99 | (11,796.37) | (7.47) | 130,834.25 | 15,206.67 | 11.62 |
| APRIL | 123,723.77 | 47.59 | 128,728.25 | 35.11 | 5,004.48 | 4.04 | 126,764.00 | 1,964.25 | 1.55 |
| MAY | 104,782.66 | 34.00 | 145,749.89 | 33.61 | 40,967.23 | 39.10 | 95,936.11 | 49,813.78 | 51.92 |
| JUNE | 140,174.00 | 31.29 | 114,923.51 | 44.17 | (25,250.49) | (18.01) | 75,414.82 | 39,508.69 | 52.39 |
| TOTAL | 1,725,105.84 | | 1,849,761.71 | | 124,655.87 | 7.23 | 1,618,467.18 | 231,294.53 | 14.29 |
| | | | | | 124,655.87 | 7.23% | | 231,294.53 | 14.29% |

| QUARTER CENT TAX | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 53,122.31 | 49,423.24 | (3,699.07) | (6.96) | 50,678.32 | (1,255.08) | (2.48) |
| AUGUST | 48,403.69 | 54,368.82 | 5,965.13 | 12.32 | 38,857.28 | 15,511.54 | 39.92 |
| SEPTEMBER | 43,982.34 | 46,260.35 | 2,278.01 | 5.18 | 43,900.64 | 2,359.71 | 5.38 |
| OCTOBER | 54,833.59 | 38,426.17 | (16,407.42) | (29.92) | 36,686.72 | 1,739.45 | 4.74 |
| NOVEMBER | 43,550.98 | 42,529.21 | (1,021.77) | (2.35) | 42,208.88 | 320.33 | 0.76 |
| DECEMBER | 49,544.93 | 57,676.48 | 8,131.55 | 16.41 | 39,575.48 | 18,101.00 | 45.74 |
| JANUARY | 39,907.90 | 51,962.43 | 12,054.53 | 30.21 | 51,002.84 | 959.59 | 1.88 |
| FEBRUARY | 61,411.45 | 80,451.35 | 19,039.90 | 31.00 | 68,761.00 | 11,690.35 | 17.00 |
| MARCH | 34,942.42 | 44,807.84 | 9,865.42 | 28.23 | 39,979.80 | 4,828.04 | 12.08 |
| APRIL | 51,173.30 | 41,706.64 | (9,466.66) | (18.50) | 41,458.76 | 247.88 | 0.60 |
| MAY | 34,622.60 | 47,669.18 | 13,046.58 | 37.68 | 31,458.92 | 16,210.26 | 51.53 |
| JUNE | 44,210.43 | 44,737.04 | 526.61 | 1.19 | 27,957.18 | 16,779.86 | 60.02 |
| TOTAL | 559,705.94 | 600,018.75 | 40,312.81 | 7.20 | 512,525.82 | 87,492.93 | 17.07 |
| | | | 40,312.81 | 7.20% | | 87,492.93 | 17.07% |

| QTR CENT FIRE TAX | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 61,345.97 | 57,686.36 | (3,659.61) | (5.97) | 59,151.64 | (1,465.28) | (2.48) |
| AUGUST | 56,496.34 | 62,617.77 | 6,121.43 | 10.84 | 44,388.49 | 18,229.28 | 41.07 |
| SEPTEMBER | 49,671.34 | 53,179.04 | 3,507.70 | 7.06 | 51,358.43 | 1,820.61 | 3.54 |
| OCTOBER | 63,633.77 | 44,326.79 | (19,306.98) | (30.34) | 40,414.51 | 3,912.28 | 9.68 |
| NOVEMBER | 50,832.31 | 49,519.77 | (1,312.54) | (2.58) | 49,495.24 | 24.53 | 0.05 |
| DECEMBER | 56,922.42 | 67,017.94 | 10,095.52 | 17.74 | 47,180.18 | 19,837.76 | 42.05 |
| JANUARY | 46,369.44 | 59,709.25 | 13,339.81 | 28.77 | 59,343.53 | 365.72 | 0.62 |
| FEBRUARY | 71,596.50 | 94,121.75 | 22,525.25 | 31.46 | 81,937.03 | 12,184.72 | 14.87 |
| MARCH | 40,622.49 | 52,216.04 | 11,593.55 | 28.54 | 47,706.33 | 4,509.71 | 9.45 |
| APRIL | 59,641.59 | 48,558.80 | (11,082.79) | (18.58) | 47,396.83 | 1,161.97 | 2.45 |
| MAY | 40,411.20 | 55,639.02 | 15,227.82 | 37.68 | 36,670.47 | 18,968.55 | 51.73 |
| JUNE | 50,460.95 | 51,063.32 | 602.37 | 1.19 | 32,356.57 | 18,706.75 | 57.81 |
| TOTAL | 648,004.32 | 695,655.85 | 47,651.53 | 7.35 | 597,399.25 | 98,256.60 | 16.45 |
| | | | 47,651.53 | 7.35% | | 98,256.60 | 16.45% |

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

| PARKS/STORMWTR | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 122,691.81 | 115,372.26 | (7,319.55) | (5.97) | 113,668.80 | 1,703.46 | 1.50 |
| AUGUST | 112,992.65 | 125,235.82 | 12,243.17 | 10.84 | 87,460.50 | 37,775.32 | 43.19 |
| SEPTEMBER | 99,342.27 | 106,358.18 | 7,015.91 | 7.06 | 97,943.82 | 8,414.36 | 8.59 |
| OCTOBER | 127,267.52 | 88,653.58 | (38,613.94) | (30.34) | 82,159.14 | 6,494.44 | 7.90 |
| NOVEMBER | 101,664.93 | 99,039.46 | (2,625.47) | (2.58) | 94,994.64 | 4,044.82 | 4.26 |
| DECEMBER | 113,844.70 | 134,036.06 | 20,191.36 | 17.74 | 92,320.08 | 41,715.98 | 45.19 |
| JANUARY | 92,738.60 | 119,418.96 | 26,680.36 | 28.77 | 110,910.66 | 8,508.30 | 7.67 |
| FEBRUARY | 143,191.45 | 188,243.51 | 45,052.06 | 31.46 | 154,682.70 | 33,560.81 | 21.70 |
| MARCH | 81,244.97 | 104,432.24 | 23,187.27 | 28.54 | 89,836.56 | 14,595.68 | 16.25 |
| APRIL | 119,283.80 | 97,117.88 | (22,165.92) | (18.58) | 93,251.40 | 3,866.48 | 4.15 |
| MAY | 80,822.44 | 111,277.55 | 30,455.11 | 37.68 | 70,756.62 | 40,520.93 | 57.27 |
| JUNE | 100,921.95 | 102,126.65 | 1,204.70 | 1.19 | 62,432.85 | 39,693.80 | 63.58 |
| TOTAL | 1,296,007.09 | 1,391,312.15 | 95,305.06 | 7.35 | 1,150,417.77 | 240,894.38 | 20.94 |
| | | | 95,305.06 | 7.35% | | 240,894.38 | 20.94% |

| CAPITAL IMPROV. | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 104,288.06 | 98,066.41 | (6,221.65) | (5.97) | 100,150.40 | (2,083.99) | (2.08) |
| AUGUST | 96,043.76 | 106,450.46 | 10,406.70 | 10.84 | 77,059.00 | 29,391.46 | 38.14 |
| SEPTEMBER | 84,440.97 | 90,404.51 | 5,963.54 | 7.06 | 86,295.56 | 4,108.95 | 4.76 |
| OCTOBER | 108,177.37 | 75,355.54 | (32,821.83) | (30.34) | 72,388.12 | 2,967.42 | 4.10 |
| NOVEMBER | 86,415.18 | 84,183.57 | (2,231.61) | (2.58) | 83,707.64 | 475.93 | 0.57 |
| DECEMBER | 96,768.01 | 113,930.64 | 17,162.63 | 17.74 | 81,340.64 | 32,590.00 | 40.07 |
| JANUARY | 78,827.82 | 101,506.11 | 22,678.29 | 28.77 | 97,709.76 | 3,796.35 | 3.89 |
| FEBRUARY | 121,713.73 | 160,006.99 | 38,293.26 | 31.46 | 136,286.60 | 23,720.39 | 17.40 |
| MARCH | 69,058.22 | 88,767.40 | 19,709.18 | 28.54 | 79,152.48 | 9,614.92 | 12.15 |
| APRIL | 101,391.22 | 82,550.19 | (18,841.03) | (18.58) | 82,161.20 | 388.99 | 0.47 |
| MAY | 68,699.07 | 94,585.92 | 25,886.85 | 37.68 | 62,339.97 | 32,245.95 | 51.73 |
| JUNE | 85,783.65 | 86,807.65 | 1,024.00 | 1.19 | 55,006.33 | 31,801.32 | 57.81 |
| TOTAL | 1,101,607.06 | 1,182,615.39 | 81,008.33 | 7.35 | 1,013,597.70 | 169,017.69 | 16.68 |
| | | | 81,008.33 | 7.35% | | 169,017.69 | 16.68% |

| GRAND TOTALS | CURRENT MONTH PRIOR YEAR | CURRENT MONTH ACTUAL | $ CHANGE | % CHANGE | CURRENT MONTH BUDGET | $ DIFFERENCE | % DIFF |
|---|---|---|---|---|---|---|---|
| JULY | 479,335.13 | 448,215.01 | (31,120.12) | (6.49) | 457,917.16 | (9,702.15) | (2.12) |
| AUGUST | 440,155.31 | 485,699.91 | 45,544.60 | 10.35 | 348,885.02 | 136,814.89 | 39.21 |
| SEPTEMBER | 390,486.90 | 410,878.37 | 20,391.47 | 5.22 | 392,493.95 | 18,384.42 | 4.68 |
| OCTOBER | 490,552.72 | 341,023.63 | (149,529.09) | (30.48) | 324,510.49 | 16,513.14 | 5.09 |
| NOVEMBER | 388,328.62 | 378,356.84 | (9,971.78) | (2.57) | 375,378.65 | 2,978.19 | 0.79 |
| DECEMBER | 437,100.10 | 509,915.57 | 72,815.47 | 16.66 | 358,018.63 | 151,896.94 | 42.43 |
| JANUARY | 436,873.93 | 567,327.86 | 130,453.93 | 29.86 | 552,662.79 | 14,665.07 | 2.65 |
| FEBRUARY | 677,789.52 | 888,440.73 | 210,651.21 | 31.08 | 753,669.58 | 134,771.15 | 17.88 |
| MARCH | 383,705.39 | 436,264.44 | 52,559.05 | 13.70 | 387,509.42 | 48,755.02 | 12.58 |
| APRIL | 455,213.68 | 398,661.76 | (56,551.92) | (12.42) | 391,032.19 | 7,629.57 | 1.95 |
| MAY | 329,337.97 | 454,921.56 | 125,583.59 | 38.13 | 297,162.09 | 157,759.47 | 53.09 |
| JUNE | 421,550.98 | 399,658.17 | (21,892.81) | (5.19) | 253,167.75 | 146,490.42 | 57.86 |
| TOTAL | 5,330,430.25 | 5,719,363.85 | 388,933.60 | 7.30 | 4,892,407.72 | 826,956.13 | 16.90 |
| | | | 388,933.60 | 7.30% | | 826,956.13 | 16.90% |