

CITY OF FRONTENAC BUDGET SUMMARY FISCAL YEAR 2017-2018

5/15/2017

CAPITAL AND GENERAL FUNDS						
Revenues	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 from 16-17 Est	% Diff 17-18 from 16-17 Est
General Fund Property Tax	\$ 1,192,776	\$ 1,231,914	\$ 1,258,422	\$ 1,264,714	\$ 6,292	0.50%
General Fund Sales Tax	2,522,325	2,711,348	2,434,494	2,347,826	(86,668)	-3.56%
General Fund Prop P Sales Tax	-	-	-	131,250	131,250	100.00%
General Fund Other	2,333,839	2,385,081	2,370,085	2,450,553	80,468	3.40%
General Fund Total Revenues	6,048,940	6,328,343	6,063,001	6,063,093	131,342	2.17%
Capital Improvement Sales Tax	932,573	1,001,517	905,254	873,027	(32,227)	-3.56%
Capital Impr. Other (Includes Grants*)	677,582	305,997	313,632	305,997	(7,635)	-2.43%
Capital Total Revenues (Includes Grants*)	1,610,155	1,307,514	1,218,886	1,179,024	(39,862)	-3.27%
Total CAP/GF Revenue (Includes Grants*)	7,659,095	7,635,857	7,281,887	7,242,117	(39,770)	-0.55%
CAP/GF Revenue Excluding Grants	7,250,943	7,635,857	7,273,137	7,242,117	(31,020)	-0.43%
Expenditures	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 from 16-17 Est	% Diff 17-18 from 16-17 Est
General Fund Personnel	5,214,705	5,291,494	5,256,208	5,443,728	187,520	3.57%
General Fund Operational/Non Personnel	695,780	746,888	700,331	789,781	89,450	12.77%
General Fund Total Expenditures	5,910,485	6,038,382	5,956,539	6,233,509	276,970	4.65%
Capital Improvement Personnel	240,994	245,820	241,224	248,934	7,710	3.20%
Capital Operational/Non Personnel	971,673	1,018,850	972,439	1,018,645	46,206	4.75%
Capital Purchase and Infrastructure	218,357	954,800	775,307	135,083	(640,224)	-82.58%
Capital Impr Total Expenditures	1,431,024	2,219,470	1,988,969	1,402,663	(586,308)	-29.48%
Total CAP and GF Expenditures	7,341,509	8,257,851	7,945,509	7,636,172	(309,337)	-3.89%
Net Income	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 from 16-17 Est	% Diff 17-18 from 16-17 Est
General Fund	138,455	289,961	106,462	(170,416)	(276,878)	-260.07%
Capital Improvements Fund	(195,174)	(911,956)	(770,083)	(223,638)	546,445	70.96%
NET INCOME GF/CAP COMBINED:	(56,719)	(621,994)	(663,622)	(394,054)	269,568	40.62%
Fund Balance on June 30th	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 from 16-17 Est	% Diff 17-18 from 16-17 Est
General Fund	11,817,620	12,107,581	11,924,082	11,753,666	(170,416)	-1.43%
Capital Improvements Fund	(4,710,837)	(5,622,793)	(5,480,920)	(5,704,558)	(223,638)	-4.08%
Total Fund Balance	\$ 7,106,783	\$ 6,484,789	\$ 6,443,161	\$ 6,049,108	\$ (394,054)	-6.12%

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

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

PARKS AND STORMWATER FUND

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

SUMMARY OF ALL FUNDS

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

City of Frontenac REVENUE SUMMARY - ALL FUNDS

Updated 05-25-17

	14-15 Actual	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 Budget from 16-17 Est	% Diff 17-18 Budget from 16-17 Est
Real Estate Tax	\$ 1,192,587	\$ 1,192,776	\$ 1,231,914	\$ 1,258,422	\$ 1,264,714	\$ 6,292	0.50%
One Cent Tax	1,482,350	1,503,758	1,624,596	1,445,761	1,394,292	(51,469)	-3.56%
One Cent Prop P Tax	-	-	-	-	131,250	131,250	100.00%
Quarter Cent Tax	453,538	469,994	497,624	456,225	439,983	(16,242)	-3.56%
Use Tax	-	-	-	72,349	98,000	25,651	35.45%
Quarter Cent Fire Tax	529,365	548,573	589,128	532,508	513,551	(18,957)	-3.56%
Cigarette Tax	9,157	10,359	10,205	9,258	9,397	139	1.50%
Gasoline Tax	92,123	92,539	95,108	95,726	97,162	1,436	1.50%
Mo MV Sales Tax	27,924	29,288	28,945	29,859	30,307	448	1.50%
Mo MV Fee Increase	15,011	15,349	15,020	14,331	14,546	215	1.50%
Utility Taxes-Electric	305,744	271,618	310,484	276,615	275,000	(1,615)	-0.58%
Utility Taxes - Gas	64,236	46,489	66,122	41,372	41,000	(372)	-0.90%
Utility Taxes - Telephone	148,622	134,935	133,838	115,398	115,000	(398)	-0.34%
Utility Taxes - Water	26,187	20,320	25,025	23,150	23,500	350	1.51%
Cable Franchise Fee	71,729	72,299	72,780	73,388	74,489	1,101	1.50%
Business Licenses	324,541	561,055	351,000	386,849	367,507	(19,342)	-5.00%
PILOTS	71,823	-	116,000	215,222	116,000	(99,222)	-46.10%
Liquor Licenses	10,028	8,453	9,150	9,103	9,150	47	0.52%
Bldg. Permits/License.	217,197	160,012	182,809	104,552	105,000	448	0.43%
Reimbursable Fees	10,859	33,233	30,000	8,337	8,400	63	0.76%
West End Park*	13,634	406	200	63	200	137	217.46%
Board of Adjustment	500	1,250	750	375	750	375	100.00%
Building Sign Fees	5,200	3,050	4,000	3,500	3,500	-	0.00%
Police/Fire Prot.	363,484	362,448	363,774	361,425	368,654	7,229	2.00%
Alarm Fees/Police Reports	23,578	21,933	34,000	34,000	34,000	-	0.00%
Ambulance Revenue	145,680	146,213	144,022	151,589	152,000	411	0.27%
Court Fines	362,531	226,789	225,000	184,494	185,000	506	0.27%
Interest Income	21,677	19,034	25,000	31,130	36,000	4,870	15.64%
Leasing	60,008	49,418	54,008	60,000	60,000	-	0.00%
Misc Revenues	30,108	32,019	59,842	60,000	66,741	6,741	11.24%
Sale of Surplus Assets	10,645	15,330	28,000	8,000	28,000	20,000	250.00%
Total Revenues	\$ 6,090,066	\$ 6,048,940	\$ 6,328,343	\$ 6,063,001	\$ 6,063,093	\$ 93	0.00%

Comments for 2017-18:

0.5% increase over 16-17 estimate
 Anchor down 15% - All others down 2%
 Prop P (starts Oct 17)
 Anchor down 15% - All others down 2%
 Running between \$6,000-\$10,000 a month
 Anchor down 15% - All others down 2%
 1.5% increase over 16-17 estimate
 Flat compared to 16-17 estimate after analysis of historical data
 Flat compared to 16-17 estimate after analysis of historical data
 Flat compared to 16-17 estimate after analysis of historical data
 Flat compared to 16-17 estimate after analysis of historical data
 1.5% increase over 16-17 estimate
 Anchor down 15% - All others down 2%
 Includes Financial Institution Tax in 16-17 of \$54,585 (3 times normal amt)
 Flat compared to 16-17 estimate after analysis of historical data
 Flat compared to 16-17 estimate after analysis of historical data
 Flat compared to 16-17 estimate after analysis of historical data
 Same as 16-17 Budget
 Same as 16-17 Budget
 Flat compared to 16-17 estimate after analysis of historical data
 2.0% increase over 16-17 estimate
 Flat compared to 16-17 estimate after analysis of historical data
 Flat compared to 16-17 estimate after analysis of historical data
 Flat compared to 16-17 estimate after analysis of historical data
 Based on Feb interest * 12 months
 Includes SLAIT surplus disbursement in 17-18 of \$41,741
 16-17 Estimate is 1 PD car. Pumper and 1 PD car will be sold in 17-18.

Capital Improvement Fund Revenues	14-15 Actual	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 Budget from 16-17 Est	% Diff 17-18 Budget from 16-17 Est
Half-Cent Sales Tax	899,922	932,573	1,001,517	905,254	873,027	(32,227)	-3.56%
Road & Bridge Tax*	245,083	242,333	248,876	247,638	248,876	1,238	0.50%
Grant Revenue	408,152	1,000	-	8,750	-	(8,750)	-100.00%
Federal Subsidy (BAB bonds)	56,998	57,121	57,121	57,244	57,121	(123)	-0.21%
Miscellaneous Revenue	-	2,823	-	-	-	-	#DIV/0!
Total Revenues	1,610,155	1,235,850	1,307,514	1,218,886	1,179,024	(39,862)	-3.27%

Anchor down 15% - All others down 2%
 0.5% increase over 16-17 estimate
 75% of Geyer Road Engineering (Only if grant is approved)
 Same as 16-17 Budget
 None known

Parks & Stormwater Fund Revenues	14-15 Actual	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 Budget from 16-17 Est	% Diff 17-18 Budget from 16-17 Est
Half-Cent Sales Tax	1,058,730	1,097,145	1,178,252	1,065,022	1,027,107	(37,915)	-3.56%
Grant Revenue	-	-	-	-	-	-	0.00%
Sewer Lateral Program	36,369	36,507	37,000	35,204	36,000	796	2.26%
Interest Income	6,788	5,277	4,200	7,000	7,000	-	0.00%
319 Grants/MSD	65,000	110,000	738,015	110,000	555,000	445,000	404.55%
Total Revenues	1,166,887	1,248,929	1,957,467	1,217,226	1,625,107	407,881	20.84%

Anchor down 15% - All others down 2%
 Same as 16-17 Budget
 No grants known
 Based on Feb interest * 12 months

Total - ALL FUNDS **\$ 8,867,108** **\$ 8,533,719** **\$ 9,593,324** **\$ 8,499,113** **\$ 8,867,224** **\$ 368,112** **3.84%**

GF REV W/O GRANTS	\$ 6,090,066	\$ 6,048,940	\$ 6,328,343	\$ 6,063,001	\$ 6,063,093	92	0.00%
CAP REV W/O GRANTS	1,202,003	1,234,850	1,307,514	1,210,136	1,179,024	(31,112)	-2.57%
PS W/O GRANTS & MSD	1,101,887	1,138,929	1,219,452	1,107,226	1,070,107	(37,119)	-3.35%
TOTAL REV W/O GRANTS & MSD	8,393,956	8,422,719	8,855,309	8,380,363	8,312,224	(68,139)	-0.81%
CAP/GF REV W/O GRANTS	7,292,069	7,283,790	7,635,857	7,273,137	7,242,117	(31,020)	-0.43%
CAP/GF SALES TAX	3,365,175	3,454,898	3,712,865	3,339,748	3,220,854	(118,894)	-3.56%
TOTAL SALES TAX	4,423,905	4,552,043	4,891,117	4,404,770	4,247,961	(156,809)	-3.56%
All Other Revenue	3,970,051	3,870,676	3,964,192	3,975,593	4,064,264	88,671	2.23%

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

	15-16	16-17	16-17	17-18	\$ Diff	% Diff
	Actual	Budget	Estimate	Budget	17-18 from 16-17 Estimate	17-18 from 16-17 Estimate
General Fund Revenues	\$ 6,033,610	\$ 6,300,343	\$ 6,055,001	\$ 6,035,093	\$ (19,908)	-0.33%
Sale of Surplus Assets	15,330	28,000	8,000	28,000	20,000	250.00%
General Fund Revenues	\$ 6,048,940	\$ 6,328,343	\$ 6,063,001	\$ 6,063,093	\$ 92	0.00%

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

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

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

NET INCOME	\$ 138,457	\$ 289,961	\$ 106,463	\$ (170,416)	\$ (276,879)	-260.07%
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	15-16	16-17	16-17	17-18	\$ Diff	% Diff
	Actual	Budget	Estimate	Budget	17-18 from 16-17 Estimate	17-18 from 16-17 Estimate
FUND BALANCE	\$ 11,817,620	\$ 12,107,581	\$ 11,924,083	\$ 11,753,667	\$ (170,416)	-1.43%

LAW ENFORC.TRAINING FUND (LET):	\$ 60,892	\$ 62,667	\$ 63,489	\$ 65,783	\$ 2,294	3.61%
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2017-2018 City of Frontenac Capital Improvement Fund Budget

Revenues	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 to 16-17 Est	% Diff 17-18 to 15-16 Est
Half-Cent Sales Tax	\$ 932,573	\$ 1,001,517	\$ 905,254	\$ 873,027	\$ (32,227)	-3.56%
Road and Bridge Tax	242,333	248,876	247,638	248,876	1,238	0.50%
Grant Revenue	1,000	-	8,750	-	(8,750)	-100.00%
Federal Interest Subsidy	57,121	57,121	57,244	57,121	(123)	-0.21%
Miscellaneous Revenue	2,823	-	-	-	-	0.00%
Total Revenues:	\$1,235,850	\$1,307,514	\$1,218,886	\$1,179,024	(39,862)	-3.27%

Was 94,125

Expenditures	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 to 16-17 Est	% Diff 17-18 to 15-16 Est
Administration						
Update Website	-	-	5,876	-	(5,876)	-100.00%
Computer Replacement	1,288	1,500	126	200	74	100.00%
Computer Software (Incode Accts Payable Module)	-	-	-	-	-	100.00%
Weight Room Equipment	-	7,500	5,675	-	(5,675)	100.00%
Copy Machine- Lower Level Admin Offices	4,973	-	-	-	-	0.00%
Council Room Projector	878	-	-	-	-	0.00%
Update city wide software	1,239	-	-	-	-	0.00%
5-year plan items	8,378	9,000	11,677	200	(11,477)	-98.29%
Computer Maint (with remote back up/hosted servers)	62,196	37,700	50,206	50,200	(6)	-0.01%
Property Insurance	29,777	31,266	29,777	31,266	1,489	5.00%
Leaf Collection	97,000	98,500	97,000	98,500	1,500	1.55%
Equipment Contracts/Repair	19,418	18,620	18,710	23,180	4,470	23.89%
Total Administration	\$ 216,769	\$ 195,086	\$ 207,370	\$ 203,346	(4,024)	-1.94%

Was 10,000

Municipal Court	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 to 16-17 Est	% Diff 17-18 to 15-16 Est
Laptop Replacement	-	1,300	665	-	(665)	100.00%
Printer replacement (Receipt Printer-Front Window)	1,731	-	-	-	-	0.00%
REJIS Scanners	-	1,000	859	-	(859)	100.00%
5-year plan items	1,731	2,300	1,524	-	(1,524)	-100.00%
Total Municipal Court	\$ 1,731	\$ 2,300	\$ 1,524	\$ -	(1,524)	-100.00%

Fire Department	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 to 16-17 Est	% Diff 17-18 to 15-16 Est
EMS Equipment	-	4,000	4,000	4,000	-	0.00%
Computer Equip	5,472	3,500	3,500	3,500	-	0.00%
Training Aids	-	3,000	3,000	3,000	-	0.00%
Federal Grant/Matching Funds	-	5,000	5,000	5,000	-	0.00%
Emergency Operations	1,164	500	500	500	-	0.00%
Tools	-	3,000	3,000	3,000	-	0.00%
Fire Rescue Pumper	-	615,000	615,000	-	(615,000)	100.00%
Rescue Tools for Pumper	-	33,000	33,000	-	(33,000)	100.00%
Command Vehicle	-	-	-	-	-	0.00%
Vehicle Change over	-	-	-	-	-	0.00%
Replace SCBA	35,086	-	-	-	-	0.00%
AED's for Police Vehicles	2,084	-	-	-	-	0.00%
Hose Tester	-	-	-	833	833	100.00%
Finish air system for vehicles & maintenance	-	-	-	-	-	100.00%
Replace Turn Out Gear	-	1,500	-	1,500	1,500	100.00%
5-year plan items	43,806	668,500	667,000	21,333	(645,667)	-96.80%
Fuel	7,567	10,000	9,650	10,000	350	3.63%
Radio Maintenance	319	1,800	1,550	1,900	350	22.58%
Vehicle Maintenance	25,989	33,400	26,400	25,700	(700)	-2.65%
Service Contracts	7,408	10,100	9,600	7,900	(1,700)	-17.71%
Vehicle Tires	-	5,876	-	5,876	5,876	100.00%
Total Fire Department	\$ 85,089	\$ 729,676	\$ 714,200	\$ 72,709	(641,491)	-89.82%

Was 22,539

Was 4,450

Was 5,000

Police Department	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 to 16-17 Est	% Diff 17-18 to 15-16 Est
Police Vehicles	50,880	53,000	27,500	72,000	44,500	161.82%
Vehicle Equipment-Misc.	-	750	750	2,000	1,250	166.67%
Printer Replacement	-	-	-	500	500	0.00%
Vehicle Equip. Changeover	5,761	4,500	3,300	7,375	4,075	123.48%
Taser Replacement	7,380	3,000	-	500	500	100.00%
Desktop Computer Replacement	-	1,500	1,100	1,300	200	100.00%
Car Laptop Computer Replacements	-	-	-	-	-	0.00%
In Car Digital Video System	53,976	-	-	-	-	0.00%
Ballistic Vests (* Potential \$8K in grant money)	-	16,000	8,775	-	(8,775)	100.00%
Copier, Main PD Area	-	4,000	3,900	-	(3,900)	100.00%
Training and Duty Ammunition	3,151	3,200	3,200	3,200	-	0.00%
5-year plan items	121,148	85,950	48,525	86,875	38,350	79.03%
Communications	7,919	6,300	6,300	7,000	700	11.11%
Fuel	25,815	30,000	30,200	30,500	300	0.99%
Vehicle Equip/Maintenance	15,785	15,000	14,000	15,000	1,000	7.14%
Service Contracts	16,359	15,500	15,500	17,500	2,000	12.90%
Total Police Department	\$ 187,026	\$ 152,750	\$ 114,525	\$ 156,875	42,350	36.98%

Was 120,000

Was 14,750

Expenditures Continued	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 to 16-17 Est	% Diff 17-18 to 15-16 Est	
Public Works							
Vertical Lift & Tire Changer	13,119	-	-	-	-	0.00%	
Mezzanine Storage in PW Garage	-	4,000	-	-	-	100.00%	
PW Copier	-	-	-	-	-	200.00%	Was 3,000
Geyer Road Engineering	25,893	106,800	22,497	-	(22,497)	-100.00%	Was 125,500
Street Patching	-	25,000	-	25,000	25,000	100.00%	
Mower and Trailer	-	-	-	-	-	0.00%	Was 12,175
Conway Sidewalks Engineering and Constr	1,163	-	-	-	-	#DIV/0!	
5-year plan items	40,175	135,800	22,497	25,000	2,503	1.84%	
Drug & Alcohol Screening	260	600	520	500	(20)	-3.85%	
Memberships/Subscriptions	542	400	358	410	52	14.53%	
Equipment Rental	-	2,000	1,200	2,000	800	66.67%	
Fuel	3,830	7,000	3,618	4,100	482	13.32%	Was 7,000
Vehicle Maintenance and Repair	8,731	13,900	8,000	13,900	5,900	73.75%	
Miscellaneous	2,638	3,000	2,964	3,000	36	1.21%	
Mileage Reimbursement	-	700	-	-	-	100.00%	
Mosquito Control	2,111	3,000	2,111	3,000	889	42.11%	
Road Paint	6,257	7,000	6,257	7,000	743	11.87%	
Road Salt	3,027	14,500	9,509	5,000	(4,509)	-47.42%	
Road Signs	2,265	2,500	2,176	2,500	324	14.89%	
Equipment and Service Contracts	7,470	7,080	6,570	7,080	510	7.76%	
Street & Signal Lights	2,307	2,350	2,036	2,350	314	15.40%	
Street Materials/Maint	19,703	17,000	15,630	17,000	1,370	8.77%	
Vehicle Tires	1,425	1,500	-	1,000	1,000	100.00%	
Small Tools	617	1,500	915	1,500	585	63.93%	
Traffic Signal Maint	5,709	5,800	4,313	5,800	1,487	34.47%	
Training	1,029	1,500	679	1,500	821	120.91%	
Uniforms	2,802	3,600	2,786	3,600	814	29.20%	
Reimbursable Services	1,788	9,000	1,040	9,000	7,960	765.70%	
Professional Services	5,482	6,000	5,396	6,000	604	11.19%	
Sub Total	77,993	109,930	76,078	96,240	20,162	18.34%	
Personnel Expenses (see Personnel Summary)	240,994	245,820	241,224	248,934	7,711	3.20%	
Total Public Works	\$ 359,162	\$ 491,550	\$ 339,799	\$ 370,174	30,376	6.18%	
Building Department							
Bldg Commissioner Vehicle	-	22,500	22,802	-	(22,802)	100.00%	
Desktop Computer Replacement-Bldg Comm.	-	1,000	-	1,250	1,250	100.00%	
Office Equipment	-	-	349	425	425	0.00%	
5-year plan items	-	23,500	23,151	1,675	(21,825)	100.00%	
Fuel	1,199	1,700	1,508	1,800	292	19.36%	
Vehicle Maintenance	553	1,000	439	1,000	561	127.79%	
Building Department Total	\$ 1,752	\$ 26,200	\$ 25,098	\$ 4,475	(20,972)	-80.05%	
Municipal Buildings							
Painting - Complex Entry way - as needed	-	-	-	-	-	0.00%	
Additional Phone Equip-Lease to Own	-	750	-	-	-	0.00%	
Adobe/Acrobat	-	-	-	-	-	0.00%	
City Hall Painting	-	1,000	-	-	-	100.00%	
Sonic Wall Replacement	2,633	-	-	-	-	0.00%	
VEEAM software for virtual server back up	-	-	-	-	-	0.00%	
POE netgear switch	-	-	-	-	-	0.00%	
IT Updates (hardware)	-	2,000	933	-	(933)	-100.00%	
Material lift for P.D. storage to mezzaine	-	1,000	-	-	-	100.00%	
City Hall Energy Electric Retrofit	-	25,000	-	-	-	0.00%	
City Hall Refrigerator	486	-	-	-	-	100.00%	
5 year plan items	3,119	29,750	933	-	(933)	-100.00%	
Cleaning Service	29,535	35,000	35,000	35,000	-	0.00%	
Generator Fuel	-	2,200	2,200	2,200	-	0.00%	
Maint & Repair	58,476	62,702	54,325	62,702	8,377	15.42%	
Miscellaneous	2,930	2,000	2,986	2,000	(986)	-33.02%	
Building Supplies	3,829	4,500	3,943	4,500	557	14.13%	
Electricity	62,011	67,000	65,474	67,000	1,526	2.33%	
Natural Gas	4,713	5,400	4,892	5,400	508	10.38%	
Telephone and Internet	25,232	24,000	28,014	24,000	(4,014)	-14.33%	
Water & Sewer	5,995	5,000	6,857	6,700	(157)	-2.29%	
Total Municipal Buildings	\$ 195,840	\$ 237,552	\$ 204,624	\$ 209,502	4,878	2.38%	
Debt Service							
Semi Annual Payments	383,655	384,356	381,830	385,581	1,225	0.32%	
Total Debt Service	\$ 383,655	\$ 384,356	\$ 381,830	\$ 385,581	1,225	0.32%	
Five Year Plan Totals:							
Sub-Total Expenses Without Debt Svc:	1,047,369	1,835,114	1,607,139	1,017,082	(590,058)	-32.15%	
Sub-Total Expenses:	1,431,024	2,219,470	1,988,969	1,402,663	(586,307)	-26.42%	
Expenditures without Capital Budgets	1,212,667	1,264,670	1,213,662	1,267,580	53,917	4.26%	
Total Expenses:	1,431,024	2,219,470	1,988,969	1,402,663	(586,307)	-26.42%	
Net Income:	(195,174)	(911,956)	(770,083)	(223,638)	546,445	-59.92%	
Fund Balance	\$ (4,710,837)	\$ (5,622,793)	\$ (5,480,920)	\$ (5,704,559)	\$ (223,638)	3.98%	

**Parks and Stormwater Fund Budget
2017-2018 Fiscal Year**

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

Expenses	14-15 Actual	15-16 Actual	16-17 Budget	16-17 Estimate	17-18 Budget	\$ Diff 17-18 to 16-17 Est	% Diff 17-18 to 16-17 Est
Salaries	104,889	107,473	108,476	108,408	110,641	2,233	2.06%
Longevity	725	927	920	920	920	0	0.01%
Overtime	176	744	612	587	1,049	462	78.75%
Payroll Taxes	7,518	7,559	8,416	8,408	8,534	127	1.51%
Health Insurance	14,290	14,211	12,343	14,180	12,709	(1,471)	-10.37%
Dental Insurance	1,351	1,513	1,442	1,487	1,500	13	0.88%
HRA Expense	4	-	1,500	500	1,500	1,000	200.00%
Pension	10,731	9,510	7,701	7,914	8,108	195	2.47%
Worker's Comp	312	256	279	256	288	32	12.50%
Personnel Totals	\$ 139,996	\$ 142,193	\$ 141,689	\$ 142,660	\$ 145,249	\$ 2,590	1.82%

Sewer Lateral Program	34,491	44,775	37,000	49,000	37,000	(12,001)	-24.49%
Computer Maintenance	-	-	1,500	1,300	1,500	200	100.00%
Memberships and Subscriptions	155	175	400	400	400	-	0.00%
Fuel	1,943	1,076	1,500	1,500	2,000	499	33.27%
Vehicle Maintenance	2,134	1,456	1,500	1,400	1,500	100	7.14%
Meetings & Seminars	193	609	1,500	1,400	1,500	99	7.07%
Miscellaneous	17	718	500	455	500	44	9.67%
Printing & Advertising	25	20	1,500	500	1,500	1,000	100.00%
Office Supplies	1,395	502	2,000	300	2,000	1,700	566.67%
Uniforms	215	388	500	500	500	-	0.00%
Municipal Grant Program	6,043	15,274	50,000	48,000	50,000	2,000	4.17%
Project Construction	356,366	647,401	1,770,000	1,804,192	1,180,000	(624,192)	-34.60%
Project Engineering	309,370	338,711	565,000	384,000	312,500	(71,500)	-18.62%
Storm Water Phase II Compliance	20,697	16,468	16,000	14,000	23,000	9,000	64.29%
Non-Personnel W/O Sewer Lateral	\$ 698,553	\$ 1,022,798	\$ 2,411,900	\$ 2,257,948	\$ 1,576,900	(681,049)	-30.16%
Non-Personnel With Sewer Lateral	733,044	1,067,573	2,448,900	2,306,949	1,613,900	(693,049)	-30.04%
Total Expenses W/O Sewer Lateral	838,549	1,164,991	2,553,589	2,400,609	1,722,149	(678,459)	-28.26%
Total Expenses With Sewer Lateral	873,040	1,209,766	2,590,589	2,449,609	1,759,149	(690,460)	-28.19%

Net Income W/O Sewer Lateral	291,969	47,431	(633,122)	(1,131,460)	(133,042)	998,417	-88.24%
Net Income With Sewer Lateral	293,847	39,163	(633,122)	(1,145,256)	(134,042)	1,011,214	-88.30%

Fund Balance With Sewer Lat:	\$ 1,529,897	\$ 1,569,060	\$ 896,775	\$ 384,641	\$ 250,598	(134,042)	-34.85%
Sewer Lateral Fund Balance:	\$ 61,857	\$ 53,589	\$ 61,857	\$ 48,061	\$ 47,061		

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

* indicates sequence

CITY OF FRONTENAC PERSONNEL EXPENSE BUDGET 2017-2018

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

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

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

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

Note 1 - Admin salary increase/Court salary decrease is due to the Prosecutor's Assistant being moved out of Court into Admin expense.

If this move to Admin from Court had not taken place, the variances would be +2.2% for Admin and (0.02%) for Court.

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

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

Health increases by 2.0%

Dental increases by 2%

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

Workers Comp increases by 12.5%

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

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