

Final Budget

CITY OF FRONTENAC BUDGET SUMMARY FISCAL YEAR 2022-2023

General Fund

Revenues	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff 22-23	% Diff 22-23
	Actual	Actual	Actual	Budget	Estimate	Budget	from 21-22 Est	from 21-22 Est
General Fund Property Tax	\$ 1,286,782	\$ 1,339,839	\$ 1,218,566	\$ 1,249,927	\$ 3,249,404	\$ 3,250,000	\$ 596	0.02%
General Fund Sales Tax	2,538,711	2,191,726	2,333,342	2,152,166	2,902,941	2,826,000	(76,941)	-2.65%
General Fund Prop P Sales Tax	189,834	184,565	188,743	158,251	204,231	208,000	3,769	1.85%
General Fund Use Tax	119,541	187,033	165,129	93,862	231,195	225,000	(6,195)	-2.68%
General Fund Other	2,619,607	2,424,539	2,244,077	2,681,952	2,946,923	3,039,613	92,690	3.15%
General Fund Total Revenues	6,754,475	6,327,702	6,149,857	6,336,159	9,534,694	9,548,613	13,919	0.15%
Expenditures	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff 22-23	% Diff 22-23
	Actual	Actual	Actual	Budget	Estimate	Budget	from 21-22 Est	from 21-22 Est
General Fund Personnel	5,340,570	5,395,006	5,473,784	5,758,001	5,939,727	6,533,261	593,534	9.99%
General Fund Operational/Non Personnel	784,655	870,314	806,012	957,783	964,760	1,110,978	146,218	15.16%
General Fund Total Expenditures	6,125,225	6,265,320	6,279,796	6,715,784	6,904,487	7,644,239	739,752	10.71%
Net Income	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff 22-23	% Diff 22-23
	Actual	Actual	Actual	Budget	Estimate	Budget	from 21-22 Est	from 21-22 Est
General Fund	629,250	62,382	(129,939)	(379,625)	2,630,207	1,904,374	(725,833)	-27.60%
Fund Balance	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff 22-23	% Diff 22-23
	Actual	Actual	Actual	Budget	Estimate	Budget	from 21-22 Est	from 21-22 Est
General Fund	13,077,098	13,139,480	6,547,773	5,781,886	8,791,719	10,696,093	1,904,374	21.66%
Transfer to Capital Improvements Fund	-	(6,461,768)	(386,262)	(968,534)	-	(911,613)	(911,613)	0.00%
General Fund Total	\$ 13,077,098	\$ 6,677,712	\$ 6,161,511	\$ 4,813,352	\$ 8,791,719	\$ 9,784,479	\$ 992,761	11.29%

CITY OF FRONTENAC BUDGET SUMMARY FISCAL YEAR 2022-2023 (Continued)

CAPITAL IMPROVEMENT FUND

Revenues	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff 22-23	% Diff 22-23
	Actual	Actual	Actual	Budget	Estimate	Budget	from 21-22 Est	from 21-22 Est
Capital Improvement Sales Tax	938,551	808,982	862,137	801,491	1,096,716	1,052,000	(44,716)	-4.08%
Capital Impr. Other (Includes Grants*)	320,152	358,598	325,187	703,272	667,392	1,016,060	348,668	52.24%
Capital Total Revenues (Includes Grants*)	1,258,703	1,167,580	1,187,324	1,504,763	1,764,108	2,068,060	303,952	17.23%
Expenditures	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff 22-23	% Diff 22-23
	Actual	Actual	Actual	Budget	Estimate	Budget	from 21-22 Est	from 21-22 Est
Capital Improvement Personnel	253,413	268,971	265,950	269,105	276,720	287,636	10,916	3.94%
Capital Operational/Non Personnel	1,021,393	1,005,949	622,749	1,091,327	1,161,638	1,229,077	67,439	5.81%
Capital Purchase and Infrastructure	351,831	320,151	211,625	1,257,997	189,577	2,089,390	1,899,813	1002.13%
Capital Impr Total Expenditures	1,626,637	1,595,071	1,100,324	2,618,429	1,627,935	3,606,103	1,978,168	121.51%
Net Income	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff 22-23	% Diff 22-23
	Actual	Actual	Actual	Budget	Estimate	Budget	from 21-22 Est	from 21-22 Est
Capital Improvements Fund	(367,934)	(427,491)	87,000	(1,113,666)	136,173	(1,538,043)	(1,674,216)	-1229.48%
Fund Balance	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff 22-23	% Diff 22-23
	Actual	Actual	Actual	Budget	Estimate	Budget	from 21-22 Est	from 21-22 Est
Capital Improvement Fund - Subtotal	(6,017,282)	(6,444,773)	103,995	(623,409)	626,430	(911,613)	(1,538,043)	-245.53%
Transfer from General Fund	-	6,461,768	386,262	968,534	-	911,613	911,613	0.00%
Capital Improvement Fund - Total	(6,017,282)	16,995	490,257	345,125	626,430	-	(626,430)	-100.00%

General/Cap Imp Fund Balance	7,059,816	6,694,707	6,651,768	5,158,476	9,418,149	9,784,479
Less: 2 Years Debt Service	(760,000)	(755,000)	(694,322)	(601,212)	(694,322)	(702,288)
Adjusted Fund Balance	6,299,816	5,939,707	5,957,446	4,557,264	8,723,827	9,082,191
General/Cap Imp Operating Expenditures	7,400,031	7,540,240	7,168,495	8,076,216	8,342,845	9,160,952
Fund Balance to Expenditure Ratio	85%	79%	83%	56%	105%	99%

50% is the target minimum *

CITY OF FRONTENAC BUDGET SUMMARY FISCAL YEAR 2022-2023 (Continued)

PARKS AND STORMWATER FUND

	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff 22-23	% Diff 22-23
	Actual	Actual	Actual	Budget	Estimate	Budget	from 21-22 Est	from 21-22 Est
Parks & Stormwater Revenues	1,780,697	1,088,163	1,245,865	1,829,073	1,640,163	1,722,874	82,711	5.04%
Parks & Stormwater Expenditures	1,324,167	1,148,505	1,527,921	1,937,792	1,566,528	1,289,968	(276,561)	-17.65%
Parks & Stormwater Net Income	456,530	(60,342)	(282,056)	(108,719)	73,635	432,906	359,272	487.91%
Parks & Stormwater Fund Balance	1,959,694	1,899,352	1,617,296	1,508,577	1,690,931	2,123,837	432,906	25.60%
Sewer Lateral (Included in Fund Balance)	53,094	63,982	67,933	65,933	77,218	77,218	-	0.00%

SUMMARY OF ALL FUNDS

	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff 22-23	% Diff 22-23
	Actual	Actual	Actual	Budget	Estimate	Budget	from 21-22 Est	from 21-22 Est
TOTAL REVENUES	9,793,875	8,583,445	8,583,046	9,669,995	12,938,965	13,339,547	400,582	137.95%
TOTAL EXPENDITURES	9,076,029	9,008,896	8,908,041	11,272,005	10,098,950	12,540,310	2,441,360	111.25%
TOTAL NET INCOME	717,846	(425,451)	(324,995)	(1,602,010)	2,840,015	799,237	(2,040,777)	-49.89%
TOTAL FUND BALANCES	\$ 9,019,510	\$ 8,594,059	\$ 8,269,064	\$ 6,667,053	\$ 11,109,079	\$ 11,908,317	\$ 799,237	178.61%

*** GENERAL FUND RESERVE THRESHOLDS**

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

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

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

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

City of Frontenac REVENUE SUMMARY - ALL FUNDS

Updated 06/22/22

	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Actual	21-22 Budget	21-22 Estimate	22-23 Budget	\$ Diff 22-23 Budget from 21-22 Est	% Diff 22-23 Budget from 21-22 Est	\$ Diff 22-23 Budget from 20- 21 Actual	% Diff 22-23 Budget from 20-21 Actual	Comments for 2022-23:
Real Estate Tax	\$ 1,286,782	\$ 1,313,936	\$ 1,339,839	\$ 1,218,566	\$ 1,249,927	\$ 3,249,404	\$ 3,250,000	\$ 596	0.02%	\$ 2,031,434	166.71%	Flat for 22-23
One Cent Tax	1,510,952	1,594,259	1,305,639	1,387,508	1,275,407	1,701,314	1,675,000	(26,314)	-1.55%	287,492	20.72%	5% increase from 19-20 Budget
Prop P Tax	189,834	197,814	184,565	188,743	158,251	204,231	208,000	3,769	1.85%	19,257	10.20%	5% increase from 19-20 Budget
Quarter Cent Tax	475,668	506,618	410,215	438,694	405,294	556,499	532,000	(24,499)	-4.40%	93,306	21.27%	5% increase from 19-20 Budget
Use Tax	119,541	117,328	187,033	165,129	93,862	231,195	225,000	(6,195)	-2.68%	59,871	36.26%	5% increase from 19-20 Budget
Quarter Cent Fire Tax	552,091	589,330	475,872	507,140	471,464	645,128	619,000	(26,128)	-4.05%	111,860	22.06%	5% increase from 19-20 Budget
Cigarette Tax	7,104	7,150	7,347	6,883	5,720	6,472	6,500	28	0.43%	(383)	-5.56%	Flat for 22-23
Gasoline Tax	93,361	93,500	90,323	92,045	83,700	99,893	100,000	107	0.11%	7,955	8.64%	Flat for 22-23
Mo MV Sales Tax	30,422	31,100	30,813	38,987	33,500	35,238	35,000	(238)	-0.68%	(3,987)	-10.23%	Flat for 22-23
Mo MV Fee Increase	15,409	15,700	15,284	17,622	16,000	16,532	16,500	(32)	-0.19%	(1,122)	-6.37%	Flat for 22-23
Grant Revenue	-	-	-	239,461	326,288	360,908	360,908	-	0.00%	121,447	50.72%	Remaining 50% of ARPA funds
Utility Taxes-Electric	256,537	263,500	219,937	207,771	220,000	254,806	255,000	194	0.08%	47,229	22.73%	Flat for 22-23
Utility Taxes - Gas	53,781	55,900	45,738	43,279	43,000	72,107	60,000	(12,107)	-16.79%	16,721	38.64%	Billing error from Spire in 21-22 caused erroneous revenue increase
Utility Taxes - Telephone	105,056	118,700	76,076	55,709	63,000	47,891	38,000	(9,891)	-20.65%	(17,709)	-31.79%	20% down for 22-23
Utility Taxes - Water	26,128	25,600	25,254	31,864	28,000	34,424	34,000	(424)	-1.23%	2,136	6.70%	Flat for 22-23
Cable Franchise Fee	68,375	63,100	67,588	65,446	67,000	64,888	65,000	112	0.17%	(446)	-0.68%	
Business Licenses	393,841	390,820	355,889	294,275	312,656	385,649	385,000	(649)	-0.17%	90,725	30.83%	
PILOTS	109,663	150,637	124,433	58,817	411,637	393,596	510,000	116,404	29.57%	451,183	767.10%	All DESCO Pilots are now in effect
Liquor Licenses	7,803	8,828	10,147	9,753	8,800	9,753	9,750	(3)	-0.03%	(3)	-0.03%	
Bldg. Permits/License.	446,099	241,000	450,142	305,881	275,000	306,157	300,000	(6,157)	-2.01%	(5,881)	-1.92%	
Reimbursable Fees	9,054	10,000	7,622	10,947	13,000	8,545	9,000	455	5.32%	(1,947)	-17.79%	
West End Park*	4,942	8,100	2,465	410	1,000	21,404	20,000	(1,404)	-6.56%	19,590	4778.05%	
Board of Adjustment	1,250	1,250	-	-	200	747	500	(247)	-33.07%	500	0.00%	
Building Sign Fees	2,525	2,600	2,625	1,850	2,600	1,875	2,000	125	6.67%	150	8.11%	
Police/Fire Prot.	372,112	370,854	369,117	354,362	362,915	364,625	379,315	14,690	4.03%	24,953	7.04%	Increases are per contracted amounts
Alarm Fees/Police Reports	18,046	18,000	18,319	15,765	15,000	6,362	15,000	8,638	135.77%	(765)	-4.85%	
Ambulance Revenue	129,164	128,000	137,741	126,232	125,000	116,850	120,000	3,150	2.70%	(6,232)	-4.94%	
Court Fines	154,193	160,000	118,971	123,774	124,000	174,063	155,000	(19,063)	-10.95%	31,226	25.23%	
Interest Income	134,012	125,437	118,925	21,282	22,000	20,989	33,600	12,611	60.08%	12,318	57.88%	
Leasing	55,221	59,820	60,733	62,478	61,936	67,949	69,540	1,591	2.34%	7,062	11.30%	
Misc Revenues	110,174	70,000	40,680	59,184	60,000	75,200	60,000	(15,200)	-20.21%	816	1.38%	
Sale of Surplus Assets	15,335	25,000	28,370	-	-	-	-	-	0.00%	-	0.00%	
Total Revenues	\$ 6,754,475	\$ 6,763,881	\$ 6,327,702	\$ 6,149,857	\$ 6,336,159	\$ 9,534,694	\$ 9,548,613	\$ 13,919	0.15%	\$ 3,398,756	55.27%	

Capital Improvement Fund Revenues	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Actual	21-22 Budget	21-22 Estimate	22-23 Budget	\$ Diff 22-23 Budget from 21-22 Est	% Diff 22-23 Budget from 21-22 Est	\$ Diff 22-23 Budget from 20- 21 Actual	% Diff 22-23 Budget from 20-21 Actual	Comments for 2022-23:
Half-Cent Sales Tax	938,551	1,001,864	808,982	862,137	801,491	1,096,716	1,052,000	(44,716)	-4.08%	189,863	22.02%	
Road & Bridge Tax*	260,121	267,335	284,246	259,995	274,360	286,020	292,000	5,980	2.09%	32,005	12.31%	
Grant Revenue	6,281	59,347	24,275	24,793	428,912	317,817	662,367	344,550	108.41%	637,574	2571.59%	Tied to Geyer Road progress estimates
Federal Subsidy (BAB bonds)	53,750	49,500	50,077	23,048	-	-	-	-	0.00%	(23,048)	-100.00%	
Sale of Surplus Assets	-	-	-	17,351	-	55,000	30,000	(25,000)	-45.45%	12,649	72.90%	
Miscellaneous Revenue	-	-	-	-	-	8,555	31,693	23,138	270.46%	31,693	100.00%	Federal Asset Forfeiture Funds in 22-23 - For Patrol Vehicle
Total Revenues	1,258,703	1,378,046	1,167,580	1,187,324	1,504,763	1,764,108	2,068,060	303,952	17.23%	880,736	74.18%	

Parks & Stormwater Fund Revenues	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Actual	21-22 Budget	21-22 Estimate	22-23 Budget	\$ Diff 22-23 Budget from 21-22 Est	% Diff 22-23 Budget from 21-22 Est	\$ Diff 22-23 Budget from 20- 21 Actual	% Diff 22-23 Budget from 20-21 Actual	Comments for 2022-23:
Half-Cent Sales Tax	1,104,182	1,137,128	951,744	1,014,279	909,702	1,287,974	1,194,000	(93,974)	-7.30%	179,721	17.72%	
Grant Revenue	-	178,044	55,235	39,673	202,684	288,841	315,354	26,513	9.18%	275,681	694.88%	Tied to Geyer Road progress estimates
Sewer Lateral Program	36,515	37,330	37,727	36,646	35,000	37,285	37,000	(285)	-0.76%	354	0.97%	
319 Grants/MSD	640,000	214,000	43,457	155,267	681,687	26,063	176,520	150,457	577.28%	21,253	13.69%	
Total Revenues	1,780,697	1,566,502	1,088,163	1,245,865	1,829,073	1,640,163	1,722,874	82,711	5.04%	477,009	38.29%	
Total - ALL FUNDS	\$ 9,793,875	\$ 9,708,429	\$ 8,583,445	\$ 8,583,046	\$ 9,669,995	\$ 12,938,965	\$ 13,339,547	\$ 400,582	3.10%	\$ 4,756,501	55.42%	

GF REV W/O GRANTS	\$ 6,754,475	\$ 6,763,881	\$ 6,327,702	\$ 5,910,396	\$ 6,009,871	\$ 9,173,786	\$ 9,187,705	\$ 13,919	0.15%	\$ 3,277,309	55.45%	
CAP REV W/O GRANTS	1,252,422	1,318,699	1,143,305	1,162,531	1,075,851	1,446,291	1,405,693	(40,598)	-2.81%	243,162	20.92%	
PS W/O GRANTS & MSD	1,140,697	1,174,458	989,471	1,050,925	944,702	1,325,259	1,231,000	(94,259)	-7.11%	180,075	17.13%	
TOTAL REV W/O GRANTS & MSD	9,147,594	9,257,038	8,460,478	8,123,852	8,030,424	11,945,336	11,824,398	(120,938)	-1.01%	3,700,546	45.55%	
CAP/GF REV W/O GRANTS	8,006,897	8,082,580	7,471,007	7,072,927	7,085,722	10,620,077	10,593,398	(26,679)	-0.25%	3,520,471	49.77%	
CAP/GF SALES TAX	3,786,637	4,007,213	3,372,306	3,549,351	3,205,770	4,435,083	4,311,000	(124,083)	-2.80%	761,649	21.46%	
TOTAL SALES TAX	4,890,819	5,144,341	4,324,050	4,563,630	4,115,472	5,723,057	5,505,000	(218,057)	-3.81%	941,370	20.63%	
All Other Revenue	4,256,775	4,112,697	4,136,428	3,560,222	3,914,951	6,222,279	6,319,398	97,119	1.56%	\$ 2,759,176	77.50%	

City of Frontenac General Fund Expenditure Summary Fiscal Year 2022-23

	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff	% Diff
	Actual	Actual	Actual	Budget	Estimate	Budget	22-23 from 21-22 Estimate	22-23 from 21-22 Estimate
General Fund Revenues	\$ 6,739,140	\$ 6,299,332	\$ 6,149,857	\$ 6,336,159	\$ 9,534,694	\$ 9,548,613	\$ 13,919	0.15%
Sale of Surplus Assets	15,335	28,370	-	-	-	-	-	0.00%
General Fund Revenues	\$ 6,754,475	\$ 6,327,702	\$ 6,149,857	\$ 6,336,159	\$ 9,534,694	\$ 9,548,613	\$ 13,919	0.15%

Non-Personnel Expenditures								
<i>Administration</i>	174,662	157,926	155,456	245,320	178,433	215,771	37,338	20.93%
<i>Boards & Commissions</i>	6,713	8,559	3,718	7,615	13,386	13,491	105	0.78%
<i>Legal</i>	64,402	143,439	67,965	61,000	91,960	95,000	3,040	3.31%
<i>Municipal Court</i>	24,599	22,139	21,686	21,944	24,020	19,910	(4,110)	-17.11%
<i>Fire Department</i>	293,738	159,662	172,513	202,841	190,873	210,236	19,363	10.14%
<i>Police Department</i>	207,370	350,893	368,224	372,475	381,480	456,700	75,220	19.72%
<i>Building Department</i>	13,171	27,696	16,450	46,588	84,608	99,870	15,262	18.04%
Totals	\$ 784,655	\$ 870,314	\$ 806,012	\$ 957,783	\$ 964,760	\$ 1,110,978	\$ 146,218	15.16%

Personnel & Salary Expenditures								
<i>Administration</i>	454,993	482,829	480,746	484,083	491,342	547,667	56,325	11.46%
<i>Boards & Commissions</i>	9,196	9,486	9,773	10,436	10,629	11,673	1,044	9.82%
<i>Municipal Court</i>	76,011	83,140	83,595	84,788	83,115	87,867	4,751	5.72%
<i>Fire Department</i>	2,195,704	2,180,288	2,267,425	2,441,806	2,506,634	2,662,731	156,097	6.23%
<i>Police Department</i>	2,377,249	2,402,303	2,390,182	2,531,245	2,627,215	2,951,160	323,944	12.33%
<i>Building Department</i>	227,417	236,960	242,063	205,643	220,790	272,164	51,374	23.27%
Totals	\$ 5,340,570	\$ 5,395,006	\$ 5,473,784	\$ 5,758,001	\$ 5,939,727	\$ 6,533,261	\$ 593,534	9.99%

Combined Expenditures								
<i>Administration</i>	629,655	640,755	636,202	729,403	669,775	763,438	93,663	13.98%
<i>Boards & Commissions</i>	15,909	18,045	13,491	18,051	24,015	25,164	1,149	4.78%
<i>Legal</i>	64,402	143,439	67,965	61,000	91,960	95,000	3,040	3.31%
<i>Municipal Court</i>	100,610	105,279	105,281	106,732	107,135	107,777	641	0.60%
<i>Fire Department</i>	2,489,442	2,339,950	2,439,938	2,644,647	2,697,507	2,872,967	175,460	6.50%
<i>Police Department</i>	2,584,619	2,753,196	2,758,406	2,903,720	3,008,695	3,407,860	399,164	13.27%
<i>Building Department</i>	240,588	264,656	258,513	252,231	305,398	372,034	66,636	21.82%
TOTAL EXPENDITURES	\$ 6,125,225	\$ 6,265,320	\$ 6,279,796	\$ 6,715,784	\$ 6,904,486	\$ 7,644,239	\$ 739,753	10.71%

NET INCOME	\$ 629,250	\$ 62,382	\$ (129,939)	\$ (379,625)	\$ 2,630,208	\$ 1,904,374	\$ (725,834)	-27.60%
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	18-19	19-20	20-21	21-22	21-22	22-23	\$ Diff	% Diff
	Actual	Actual	Actual	Budget	Estimate	Budget	22-23 from 21-22 Estimate	22-23 from 21-22 Estimate
FUND BALANCE	\$ 13,077,098	\$ 13,139,480	\$ 6,547,773	\$ 5,781,886	\$ 8,791,719	\$ 10,696,093	\$ 1,904,374	21.66%
TRANSFER TO CAP IMP FUND	\$ -	\$ (6,461,768)	\$ (386,262)	\$ (968,534)	\$ -	\$ (911,613)		
FUND BALANCE	\$ 13,077,098	\$ 6,677,712	\$ 6,161,511	\$ 4,813,352	\$ 8,791,719	\$ 9,784,479		

LAW ENFORC. TRAINING FUND (LET):	\$ 46,924	\$ 46,981	\$ 46,731	\$ 43,500	\$ 45,254	\$ 43,754	\$ (1,500)	-3.31%
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2022-2023 City of Frontenac Capital Improvement Fund Budget

Revenues	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Budget	21-22 Estimate	22-23 Budget	\$ Diff 22-23 to 21-22 Est	% Diff 22-23 to 21-22 Est
Half-Cent Sales Tax	\$ 938,551	\$ 808,982	\$ 862,137	\$ 801,491	\$1,096,716	\$ 1,052,000	\$ (44,716)	-4.08%
Road and Bridge Tax	260,121	284,246	259,995	274,360	286,020	292,000	5,980	2.09%
Grant Revenue	6,281	24,275	24,793	428,912	317,817	662,367	344,550	108.41%
Federal Interest Subsidy	53,750	50,077	23,048	-	-	-	-	0.00%
Miscellaneous Revenue/Sale of Surplus Assets	-	-	17,351	-	63,555	61,693	(1,862)	-2.93%
Total Revenues:	\$1,258,703	\$1,167,580	\$1,187,324	\$1,504,763	\$1,764,108	\$2,068,060	303,952	17.23%

Expenditures	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Budget	21-22 Estimate	22-23 Budget	\$ Diff 22-23 to 21-22 Est	% Diff 22-23 to 21-22 Est
Administration								
Update Website	-	-	-	-	-	10,000	10,000	100.00%
Computer Replacement	1,490	-	-	-	-	3,000	3,000	100.00%
Monitors	-	-	-	-	-	200	200	100.00%
Laserfiche Document Management Software	-	-	-	-	-	5,150	5,150	100.00%
Laserfiche Scanner	-	-	-	-	-	1,150	1,150	100.00%
Agenda Management Software	-	-	-	-	-	2,500	2,500	100.00%
Copy Machine	-	-	7,577	-	-	-	-	0.00%
Office Equipment	-	-	-	-	-	250	250	100.00%
Office Furniture	-	-	-	1,000	999	500	(499)	-49.95%
Shoretel Server Required Upgrade (Phone System)	8,290	-	-	-	-	-	-	0.00%
Computer Software	10,388	-	-	-	-	-	-	0.00%
New Servers	20,660	-	-	-	-	-	-	0.00%
Weight Room Equipment	-	2,498	-	-	-	-	-	0.00%
5-year plan items	42,033	2,498	7,577	1,000	999	22,750	21,751	2177.28%
Computer Maint (with remote back up/hosted servers)	60,099	69,267	66,641	69,183	87,494	107,304	19,810	22.64%
Property Insurance	31,546	34,984	39,411	43,352	43,352	63,693	20,341	46.92%
Leaf Collection	112,000	112,000	112,000	112,000	117,000	117,000	-	0.00%
Equipment Contracts/Repair	19,828	23,295	23,923	16,627	7,243	9,757	2,514	34.71%
Total Administration	\$ 265,506	\$ 242,044	\$ 249,552	\$ 242,162	\$ 256,088	\$ 320,504	64,416	25.15%

Municipal Court								
Laptop Replacement	-	-	628	-	-	-	-	0.00%
Printer replacement	-	-	-	-	184	-	(184)	-100.00%
Office Furniture	-	-	-	500	448	-	(448)	-100.00%
Monitors	-	-	-	-	-	200	200	100.00%
5-year plan items	-	-	628	500	632	200	(432)	-68.35%
Total Municipal Court	\$ -	\$ -	\$ 628	\$ 500	\$ 632	\$ 200	(432)	-68.35%

Fire Department								
Command Vehicle (2)	-	-	-	-	-	77,112	77,112	100.00%
EMS Equipment	4,212	3,192	-	5,500	2,280	-	(2,280)	-100.00%
Computer Equip	2,049	-	-	-	3,760	4,500	740	19.68%
Training Aids	612	76	-	-	-	-	-	0.00%
Incident Reporting Software	-	-	-	11,500	11,903	-	(11,903)	-100.00%
Emergency Operations	-	4,045	-	-	-	-	-	0.00%
Tools	761	-	-	10,000	3,842	7,500	3,658	95.21%
Ambulance w/ Stryker Stretcher	-	-	-	302,156	-	302,156	302,156	100.00%
Rescue Tools for Pumper (Air bags)	8,812	-	-	-	-	-	-	0.00%
Command Vehicle	-	41,823	-	-	-	-	-	0.00%
Vehicle Change over	-	-	-	-	-	11,300	11,300	100.00%
Bunk Room Beds	-	-	-	-	-	9,000	9,000	100.00%
Bullet Proof Vests	-	-	-	-	-	6,400	6,400	100.00%
AED's for Police Vehicles	-	-	-	-	-	14,000	14,000	100.00%
Ten Year Fire Hose Replacement	-	-	-	-	-	4,000	4,000	100.00%
Thermal Imaging Camera	-	-	-	-	3,552	-	(3,552)	-100.00%
Replace Day Room Furniture	-	-	-	7,000	6,600	-	(6,600)	-100.00%
SCBA Fill-Station Compressor	30,769	-	-	-	-	-	-	0.00%
15-Lead Heart Monitor	38,018	-	-	-	-	-	-	0.00%
Replace Turn Out Gear	14,618	49,776	14,101	12,000	10,275	19,700	9,425	91.73%
5-year plan items	99,851	98,912	14,101	348,156	42,212	455,668	413,456	979.48%
Fuel	10,216	11,097	8,447	11,000	13,800	15,500	1,700	12.32%
Radio Maintenance	-	533	58	5,000	-	2,000	2,000	100.00%
Vehicle Maintenance	14,982	20,082	22,015	23,000	13,000	23,000	10,000	76.92%
Service Contracts	1,350	1,145	696	7,900	600	15,433	14,833	2472.17%
Vehicle Tires	-	-	5,024	5,800	1,300	1,000	(300)	-23.08%
Total Fire Department	\$ 126,399	\$ 131,769	\$ 50,341	\$ 400,856	\$ 70,912	\$ 512,601	441,689	622.87%

Police Department								
Police Vehicles	58,836	34,532	-	-	-	167,802	167,802	100.00%
Command Vehicles	-	24,262	-	-	-	-	-	0.00%
Vehicle Equipment-Misc.	-	-	-	-	6,359	6,000	(359)	-5.65%
Vehicle Equip. Changeover	8,851	9,940	-	-	-	27,000	27,000	100.00%
Taser Replacement	-	-	1,269	-	3,772	-	(3,772)	-100.00%
Computer Replacement	-	1,300	-	-	-	21,000	21,000	100.00%
Replace/Upgrade Laser Radar Units	-	-	-	-	-	10,000	10,000	100.00%
Car Laptop Computer Replacements	-	3,357	-	-	-	11,000	11,000	100.00%
In Car Digital Video System	-	-	-	-	-	13,000	13,000	100.00%
License Plate Readers	-	-	-	-	-	12,000	12,000	100.00%
Patrol Bicycles & Accessories	-	1,418	-	-	-	-	-	0.00%
Ballistic Vests/Body Armor	-	6,400	17,325	-	-	-	-	0.00%
Body Cameras	-	-	9,105	45,000	42,758	-	(42,758)	-100.00%
Copier, Main PD Area	-	-	-	-	-	8,000	8,000	100.00%
Training and Duty Ammunition	2,447	2,722	2,674	8,000	4,115	8,000	3,885	94.41%
5-year plan items	70,134	83,931	30,373	53,000	57,004	283,802	226,798	397.86%
Communications	3,740	5,442	356	6,000	750	6,000	5,250	700.00%
Fuel	34,147	29,564	28,788	39,000	40,000	60,000	20,000	50.00%
Vehicle Equip/Maintenance	18,211	14,912	16,100	20,000	20,000	22,000	2,000	10.00%
Service Contracts	16,512	10,311	1,338	-	-	-	-	0.00%
Total Police Department	\$ 142,744	\$ 144,160	\$ 76,955	\$ 118,000	\$ 117,754	\$ 371,802	254,048	215.74%

2022-2023 City of Frontenac Capital Improvement Fund Budget (Continued)

Expenditures Continued	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Budget	21-22 Estimate	22-23 Budget	\$ Diff 22-23 to 21-22 Est	% Diff 22-23 to 21-22 Est
Public Works								
5 Ton Dump Truck with snow plow	95,801	-	-	-	-	-	-	0.00%
F550 Dump Truck with snow plow	-	70,468	-	-	-	-	-	0.00%
Geyer Road Engineering/Construction	-	30,928	21,571	-	-	-	-	0.00%
Geyer Road TIP	14,586	-	10,388	819,341	83,000	1,049,970	966,970	1165.02%
Street Patching	-	14,850	19,950	-	-	-	-	0.00%
Mower and Trailer	9,616	-	-	-	-	-	-	0.00%
Spoede Bridge Engineering & TIP Application	15,000	-	103,958	-	-	70,000	70,000	100.00%
Bridge Maintenance & Repair	-	18,564	-	-	-	-	-	0.00%
Vehicle Improvements	-	-	3,079	-	-	-	-	0.00%
5-year plan items	135,003	134,810	158,946	819,341	83,000	1,119,970	1,036,970	1249.36%
Drug & Alcohol Screening	140	140	250	100	50	100	50	100.00%
Memberships/Subscriptions	392	414	426	300	300	430	130	43.33%
Equipment Rental	-	50	-	1,000	1,000	1,000	-	0.00%
Fuel	3,617	3,499	4,343	4,100	4,100	6,000	1,900	46.34%
Vehicle Maintenance and Repair	12,684	15,427	7,101	6,000	10,000	6,700	(3,300)	-33.00%
Miscellaneous	2,269	2,150	1,318	2,500	1,100	1,500	400	36.36%
Mosquito Control	1,983	2,042	1,852	2,050	2,050	2,050	-	0.00%
Road Paint	24,679	19,991	25,765	24,000	24,000	27,000	3,000	12.50%
Road Salt	7,474	10,133	6,763	14,000	14,000	15,000	1,000	7.14%
Road Signs	2,872	2,421	1,457	1,500	1,500	1,750	250	16.67%
Equipment and Service Contracts	3,349	3,494	3,494	3,900	5,300	5,300	-	0.00%
Street & Signal Lights	2,222	2,189	2,155	2,300	2,300	2,200	(100)	-4.35%
Street Materials/Maint	12,965	13,288	17,007	115,000	129,000	79,320	(49,680)	-38.51%
Vehicle Tires	173	1,709	1,507	2,000	1,300	1,500	200	15.38%
Small Tools	1,540	1,360	1,496	1,600	1,600	2,000	400	25.00%
Traffic Signal Maint	6,435	3,626	9,380	12,200	23,000	12,200	(10,800)	-46.96%
Training	2,423	939	40	200	200	300	100	50.00%
Uniforms	3,406	4,028	3,312	5,000	3,500	5,000	1,500	42.86%
Reimbursable Services	10,961	15,946	18,210	20,000	10,000	20,000	10,000	100.00%
Professional Services	492	236	3,586	21,500	14,000	21,500	7,500	53.57%
Sub Total	100,076	103,082	109,462	239,250	248,300	210,850	(37,450)	-43.70%
Personnel Expenses (see Personnel Summary)	253,413	268,971	265,950	269,105	276,720	287,636	10,916	3.94%
Total Public Works	\$ 488,492	\$ 506,863	\$ 534,358	\$ 1,327,696	\$ 608,020	\$ 1,618,456	1,010,436	281.87%
Building Department								
Computer Replacement	-	-	-	-	-	2,000	2,000	100.00%
Permit Tracking Software	-	-	-	30,000	-	30,000	30,000	100.00%
5-year plan items	-	-	-	30,000	-	32,000	32,000	100.00%
Fuel	1,847	1,546	1,353	2,000	1,246	2,000	754	60.51%
Vehicle Maintenance	87	678	266	1,000	562	1,000	438	77.94%
Building Department Total	\$ 1,934	\$ 2,224	\$ 1,619	\$ 33,000	\$ 1,808	\$ 35,000	33,192	705.91%
Municipal Buildings								
Shoretel Phone System-Lease to Own	-	-	-	-	-	50,000	50,000	0.00%
Removal of 100' unused communication tower/safety and liability	4,810	-	-	-	-	-	-	0.00%
Plymo Vent Exhaust System - Fire Bay	-	-	-	6,000	5,730	-	(5,730)	-100.00%
AV Upgrades for Council Chamber	-	-	-	-	-	43,000	43,000	100.00%
Fire Dept Kitchen Remodel	-	-	-	-	-	9,000	9,000	100.00%
Generator Fuel Tank Replacement	-	-	-	-	-	73,000	73,000	100.00%
5 year plan items	4,810	-	-	6,000	5,730	175,000	169,270	2954.10%
Cleaning Service	32,220	33,830	39,780	32,220	32,220	32,220	-	0.00%
Generator Fuel	2,053	2,061	1,501	2,000	2,600	4,000	1,400	53.85%
Maint & Repair	68,257	37,806	56,170	39,778	60,000	53,055	(6,945)	-11.58%
Miscellaneous	1,012	433	-	1,000	-	1,000	1,000	100.00%
Building Supplies	3,585	4,078	4,490	5,000	4,300	6,000	1,700	39.53%
Electricity	66,031	69,274	70,110	70,000	78,000	80,000	2,000	2.56%
Natural Gas	4,344	3,811	3,822	4,000	5,000	5,000	-	0.00%
Telephone and Internet	29,944	27,222	22,377	23,411	25,065	27,120	2,055	8.20%
Water & Sewer	10,233	12,205	11,341	12,200	12,645	13,000	355	2.81%
Total Municipal Buildings	\$ 222,489	\$ 190,720	\$ 209,591	\$ 195,609	\$ 225,560	\$ 396,395	170,835	75.74%
Debt Service								
Semi Annual Payments	379,073	377,291	125,400	300,606	347,161	351,144	3,983	1.15%
Bond Issuance (Net of Issuance Costs)	-	-	(148,120)	-	-	-	-	0.00%
Total Debt Service	\$ 379,073	\$ 377,291	\$ (22,720)	\$ 300,606	\$ 347,161	\$ 351,144	3,983	1.15%
Five Year Plan Totals:	351,831	320,151	211,625	1,257,997	189,577	2,089,390	1,899,813	253.73%
Sub-Total Expenses Without Debt Svc:	1,247,564	1,217,780	1,123,044	2,317,823	1,280,773	3,254,959	1,974,186	119.33%
Sub-Total Expenses:	1,626,637	1,595,071	1,100,324	2,618,429	1,627,934	3,606,103	1,978,169	96.97%
Expenditures without Capital Budgets	1,274,806	1,274,920	888,699	1,360,432	1,438,358	1,516,713	78,354	6.07%
Total Expenses:	1,626,637	1,595,071	1,100,324	2,618,429	1,627,935	3,606,103	1,978,167	96.97%
Net Income:	(367,934)	(427,491)	87,000	(1,113,666)	136,173	(1,538,043)	(1,674,216)	215.40%
Transfer from General Fund		6,461,768	386,262	968,534	-	911,613		
Fund Balance	\$ (6,017,282)	\$ 16,995	\$ 490,257	\$ 345,125	\$ 626,430	\$ -	\$ (626,430)	11.09%

Parks and Stormwater Fund Budget 2022-2023 Fiscal Year

Revenues	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Budget	21-22 Estimate	22-23 Budget	\$ Diff 22-23 to 21-22 Est	% Diff 22-23 to 21-22 Est
Parks & Stormwater Tax	\$ 1,104,182	\$ 951,744	\$ 1,014,279	\$ 909,702	\$ 1,287,974	\$ 1,194,000	\$ (93,974)	-7.30%
Grant Revenue	-	55,235	39,673	202,684	288,841	315,354	26,513	100.00%
Miscellaneous Revenue (MSD)	640,000	43,457	155,267	681,687	26,063	176,520	150,457	577.28%
Sewer Lateral Program	36,515	37,727	36,646	35,000	37,285	37,000	(285)	-0.76%
Total Revenues	\$ 1,780,697	\$ 1,088,163	\$ 1,245,865	\$ 1,829,073	\$ 1,640,163	\$ 1,722,874	\$ 82,711	5.04%

Expenses	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Budget	21-22 Estimate	22-23 Budget	\$ Diff 22-23 to 21-22 Est	% Diff 22-23 to 21-22 Est
Salaries	112,848	120,803	120,346	119,881	123,008	116,066	(6,942)	-5.64%
Longevity	920	927	924	920	920	780	(140)	-15.22%
Overtime	1,281	567	136	1,000	759	500	(259)	-34.12%
Payroll Taxes	7,949	8,499	8,421	7,362	7,531	7,088	(442)	-5.87%
Health Insurance	14,200	14,485	14,873	15,393	15,565	16,362	797	5.12%
Dental Insurance	1,321	1,532	1,445	1,559	1,527	1,558	31	2.03%
HRA Expense	-	500	-	750	500	625	125	25.00%
Pension	5,886	5,468	5,592	8,039	8,229	7,745	(484)	-5.88%
Worker's Comp	269	376	334	351	389	433	44	11.31%
Personnel Totals	\$ 144,674	\$ 153,157	\$ 152,071	\$ 155,255	\$ 158,428	\$ 151,157	\$ (7,271)	-4.59%

Sewer Lateral Program	33,552	26,839	32,695	37,000	28,000	37,000	8,999	32.14%
Computer Maintenance	-	1,180	113	1,500	1,500	700	(800)	100.00%
Memberships and Subscriptions	225	472	275	400	400	400	-	0.00%
Fuel	1,590	1,347	1,298	2,000	2,000	3,000	999	49.95%
Vehicle Maintenance	1,602	1,416	1,028	300	700	700	-	0.00%
Meetings & Seminars	424	200	-	500	500	1,000	499	99.80%
Miscellaneous	299	14,359	45,022	36,500	80,000	90,000	9,999	12.50%
Printing & Advertising	54	34	199	500	500	500	-	100.00%
Office Supplies	1,118	812	1,062	1,500	1,000	1,500	500	50.00%
Uniforms	140	228	406	500	500	500	-	0.00%
Vehicle Acquisition	-	28,910	-	-	-	-	-	100.00%
Municipal Grant Program	11,162	15,885	33,551	50,000	50,000	75,000	25,000	50.00%
Project Construction	844,336	466,329	797,012	510,000	510,000	-	(510,000)	-100.00%
Project Engineering	276,012	355,283	421,373	828,500	700,000	452,500	(247,500)	-35.36%
Geyer TIP Program	-	77,079	36,033	303,337	30,000	457,011	427,011	1423.37%
Storm Water Phase II Compliance	8,979	4,975	5,783	10,000	3,000	19,000	16,000	533.33%
Non-Personnel W/O Sewer Lateral	\$ 1,145,941	\$ 968,509	\$ 1,343,155	\$ 1,745,537	\$ 1,380,100	\$ 1,101,811	(278,292)	-20.16%
Non-Personnel With Sewer Lateral	1,179,493	995,348	1,375,850	1,782,537	1,408,100	1,138,811	(269,293)	-19.12%
Total Expenses W/O Sewer Lateral	1,290,615	1,121,666	1,495,226	1,900,792	1,538,528	1,252,968	(285,561)	-18.56%
Total Expenses With Sewer Lateral	1,324,167	1,148,505	1,527,921	1,937,792	1,566,528	1,289,968	(276,561)	-17.65%

Net Income W/O Sewer Lateral	453,567	(71,230)	(286,007)	(106,719)	64,350	432,906	368,557	572.74%
Net Income With Sewer Lateral	456,530	(60,342)	(282,056)	(108,719)	73,635	432,906	359,272	487.91%

Fund Balance With Sewer Lat:	\$ 1,959,694	\$ 1,899,352	\$ 1,617,296	\$ 1,508,577	\$ 1,690,931	\$ 2,123,837	432,906	25.60%
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Sewer Lateral Fund Balance:	\$ 53,094	\$ 63,982	\$ 67,933	\$ 65,933	\$ 77,218	\$ 77,218		
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Estimate for FY 2022-2023 Budget							
Project	Engineering Easements	Associated Engineering	Eng Final	Eng Constr	Constr	319 Grant	
Timber Trail (319 Monitoring)	-	-	7,500	-	-	-	
Deer Creek Flood Protection Study	-	37,000	-	-	-	120,000	MSD OMCI
Countryside Storm	92,000	-	236,000	-	-	56,520	
Countryside Storm (Prelim Design)	-	20,000	-	-	-	-	
Countryside Storm (319 Monitoring)	-	-	15,000	-	-	-	
Spoede Bridge Hydraulic Study	-	20,000	-	-	-	-	
Miscellaneous	-	25,000	-	-	-	-	
Geyer Rd / East West Gate Way TIP	-	139,992	-	23,019	294,000	-	
Totals	92,000	241,992	258,500	23,019	294,000	176,520	
						732,991	Total Projects Exp to City

CITY OF FRONTENAC PERSONNEL EXPENSE BUDGET 2022-2023

	19-20 Actual	20-21 Actual	21-22 Budget	21-22 Estimate	22-23 Budget	\$ Diff 22-23 to 21-22 Est	% Diff 22-23 to 21-22 Est
Liability Ins & Bonding (est 10% increase)	\$ 9,486	\$ 9,773	\$ 10,436	\$ 10,629	\$ 11,673	\$ 1,044	9.82%
Boards & Comm Total	9,486	9,773	10,436	10,629	11,673	1,044	9.82%
Adm. Salary	367,586	366,416	364,777	375,136	431,349	56,213	14.98%
Longevity	1,814	1,807	1,800	1,800	1,660	(140)	-7.78%
Time-In-Rank	1,879	1,871	1,864	1,922	2,234	312	16.23%
Education	1,209	1,205	1,200	1,200	1,200	-	0.00%
Overtime	567	135	500	759	500	(259)	-34.12%
Payroll Taxes	26,928	26,673	26,676	27,457	31,504	4,047	14.74%
Health Insurance (7.0% increase) *	29,442	30,203	31,260	31,561	33,259	1,698	5.38%
Dental Insurance (2.0% increase)	2,579	2,435	2,624	2,573	2,625	52	2.02%
HRA Expense	146	921	1,500	1,200	1,375	175	14.58%
Disability Insurance	21,597	19,762	19,847	19,998	20,000	2	0.01%
Pension 4.4 (2.2% decrease)	26,643	26,438	29,546	25,134	19,225	(5,908)	-23.51%
Employee Assistance Program	1,716	2,145	1,716	1,716	1,716	-	0.00%
Workers' Comp. Ins	723	735	772	886	1,020	134	15.12%
Admin Total	482,829	480,746	484,082	491,342	547,667	56,325	11.46%
FTE's	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Court Salary	64,425	64,706	64,458	66,615	72,229	5,614	8.43%
Payroll Taxes	4,545	4,540	4,554	4,710	5,107	397	8.43%
Health Insurance (7.0% increase) *	9,278	9,524	9,857	6,687	6,417	(270)	-4.04%
Dental Insurance (2.0% increase)	1,021	964	1,039	564	533	(31)	-5.50%
HRA Expense	-	-	500	-	250	250	100.00%
Pension 4.4 (2.2% decrease)	3,744	3,742	4,254	4,397	3,178	(1,219)	-27.71%
Workers' Comp. Ins	127	119	125	143	153	10	6.99%
Court Total	83,140	83,595	84,787	83,115	87,867	4,751	5.72%
FTE's	1.00	1.00	1.00	1.00	1.00	1.00	1.00
FD Salary	1,584,074	1,607,484	1,640,385	1,657,541	1,840,249	182,708	11.02%
Retirement-Leave Payout	-	-	133,026	111,381	55,666	(55,715)	-50.02%
Holiday Pay	54,151	54,079	52,857	56,189	62,800	6,611	11.77%
Longevity Pay	11,101	10,622	10,320	8,545	6,640	(1,905)	-22.29%
Time-in-Rank	5,339	5,325	5,310	4,855	4,291	(564)	-11.62%
Education	2,957	2,612	2,400	2,400	2,400	-	0.00%
Overtime	66,233	115,522	100,000	123,909	110,000	(13,909)	-11.23%
Payroll Taxes	127,100	132,137	143,468	145,004	153,655	8,651	5.97%
Health Insurance (7.0% increase) *	166,840	181,799	187,790	207,703	228,853	21,150	10.18%
Dental Insurance (2.0% increase)	15,137	14,840	15,994	16,530	17,715	1,185	7.17%
HRA Expense	3,063	2,364	2,000	3,600	3,500	(100)	-2.78%
Pension 0.8 (No change)	12,741	14,258	15,554	15,719	16,211	492	3.13%
Workers' Comp. Ins	131,552	126,383	132,702	153,259	160,751	7,492	4.89%
Fire Dept Total	2,180,288	2,267,425	2,441,806	2,506,634	2,662,731	156,097	6.23%
FTE's	20.00	20.00	20.00	20.00	20.00	20.00	20.00
PD Salary	1,700,809	1,693,367	1,805,694	1,856,031	2,109,009	252,978	13.63%
Retirement-Leave Payout	-	-	-	-	-	-	0.00%
Holiday Pay	54,954	55,688	60,432	62,045	67,372	5,327	8.59%
Longevity	13,836	13,374	13,360	13,231	13,360	129	0.97%
Time-in-Rank	3,001	2,993	2,985	3,077	3,321	244	7.93%
Education	16,895	16,054	15,602	15,602	15,602	-	0.00%
Overtime	16,673	25,426	18,000	15,366	18,000	2,634	17.14%
Payroll Taxes	130,746	130,018	138,915	142,488	161,433	18,945	13.30%
Health Insurance (7.0% increase) *	197,478	200,274	206,412	217,886	228,853	10,967	5.03%
Dental Insurance (2.0% increase)	18,455	16,833	18,093	19,447	18,782	(665)	-3.42%
HRA Expense	5,558	2,435	3,500	2,000	3,000	1,000	50.00%
Pension 9.4 (No change)	172,107	161,883	172,823	184,743	209,306	24,563	13.30%
Workers' Comp. Ins	71,791	71,837	75,429	95,299	103,121	7,822	8.21%
Police Dept Total	2,402,303	2,390,182	2,531,245	2,627,215	2,951,160	323,944	12.33%
FTE's	21.00	21.00	21.50	21.50	22.00	22.00	22.00

CITY OF FRONTENAC PERSONNEL EXPENSE BUDGET 2022-2023

	19-20 Actual	20-21 Actual	21-22 Budget	21-22 Estimate	22-23 Budget	\$ Diff 22-23 to 21-22 Est	% Diff 22-23 to 21-22 Est
PW Salary	\$ 179,656	\$ 178,848	\$ 178,286	\$ 184,477	\$ 192,219	\$ 7,742	4.20%
Longevity	4,031	4,015	4,000	4,000	4,000	-	0.00%
Time-in-Rank	1,155	1,150	1,146	1,181	1,240	59	5.00%
Overtime	6,062	5,833	6,500	5,267	5,500	233	4.42%
Payroll Taxes	13,546	13,454	11,799	12,105	12,604	499	4.12%
Health Insurance (7.0% increase) *	33,135	34,050	35,241	35,683	37,429	1,746	4.89%
Dental Insurance (2.0% increase)	3,064	2,891	3,116	3,055	3,116	61	2.00%
HRA Expense	1,502	-	1,000	1,000	1,000	-	0.00%
Pension 4.4 (2.2% decrease)	11,109	10,965	12,536	12,865	13,395	530	4.12%
Workers' Comp. Ins	15,711	14,744	15,481	17,087	17,133	46	0.27%
Public Works Total	268,971	265,950	269,105	276,720	287,636	10,916	3.94%
FTE's	3.00	3.00	3.00	3.00	3.00		

Parks & Strm	120,803	120,346	119,881	123,008	116,066	(6,942)	-5.64%
Longevity	927	924	920	920	780	(140)	-15.22%
Overtime	567	136	1,000	759	500	(259)	-34.12%
Payroll Taxes	8,499	8,421	7,362	7,531	7,088	(443)	-5.89%
Health Insurance (7.0% increase) *	14,485	14,873	15,393	15,565	16,362	797	5.12%
Dental Insurance (2.0% increase)	1,532	1,445	1,559	1,527	1,558	31	2.03%
HRA Expense	500	-	750	500	625	125	25.00%
Pension 4.4 (2.2% decrease)	5,468	5,592	8,039	8,229	7,745	(485)	-5.89%
Workers' Comp. Ins	376	334	351	389	433	44	11.31%
Parks & Strmwtr Total	153,157	152,071	155,255	158,428	151,157	(7,272)	-4.59%
FTE's	1.50	1.50	1.50	1.50	1.50		

Bldg. Salary	175,705	165,477	144,690	168,676	214,201	45,525	26.99%
Retirement-Leave Payout	-	14,431	-	-	-	-	0.00%
Longevity	645	564	480	474	760	286	60.34%
Education	1,608	1,011	396	366	396	30	8.20%
Overtime	231	-	1,000	500	1,000	500	100.00%
Payroll Taxes	12,699	12,183	9,091	10,541	13,414	2,873	27.26%
Health Insurance (7.0% increase) *	23,889	26,640	27,573	19,542	21,602	2,060	10.54%
Dental Insurance (2.0% increase)	2,043	2,097	2,250	1,413	1,572	159	11.25%
HRA Expense	1,250	997	1,000	500	875	375	75.00%
Pension 4.4 (2.2% decrease)	10,369	9,626	9,673	11,221	9,520	(1,701)	-15.16%
Workers' Comp. Ins	8,521	9,037	9,489	7,557	8,824	1,267	16.77%
Building Total	236,960	242,063	205,642	220,790	272,164	51,374	23.27%
FTE's	2.00	2.00	2.00	2.00	2.00		

City-Wide Personnel Budget	19-20 Actual	20-21 Actual	21-22 Budget	21-22 Estimate	22-23 Budget	\$ Diff 22-23 to 21-22 Est	% Diff 22-23 to 21-22 Est
Salary	\$ 4,193,058	\$ 4,196,644	\$ 4,318,171	\$ 4,431,484	\$ 4,975,322	\$ 543,838	12.27%
Retirement-Leave Payout	-	14,431	133,026	111,381	55,666	(55,715)	-50.02%
Holiday Pay	109,105	109,767	113,289	118,234	130,172	11,938	10.10%
Longevity Pay	32,354	31,306	30,880	28,970	27,200	(1,770)	-6.11%
Time-in-Rank	11,374	11,339	11,305	11,035	11,086	51	0.46%
Education	22,669	20,882	19,598	19,568	19,598	30	0.15%
Overtime	90,333	147,052	127,000	146,560	135,500	(11,060)	-7.55%
Payroll Taxes	324,063	327,426	341,865	349,835	384,804	34,969	10.00%
Health Insurance (7.0% increase) *	474,547	497,363	513,526	534,627	572,775	38,148	7.14%
Dental Insurance (2.0% increase)	43,831	41,505	44,675	45,109	45,901	792	1.75%
HRA Expense	12,019	6,717	10,250	8,800	10,625	1,825	20.74%
Life and Disability Insurance	21,597	19,762	19,847	19,998	20,000	2	0.01%
Pension (See note below)	242,181	232,504	252,425	262,308	278,581	16,273	6.20%
Employee Assistance Program	1,716	2,145	1,716	1,716	1,716	-	0.00%
Workers' Comp. Ins	228,801	223,189	234,349	274,620	291,435	16,815	6.12%
Liability Ins & Bonding (est 10% increase)	9,486	9,773	10,436	10,629	11,673	1,044	9.82%
TOTAL PERSONNEL	\$ 5,817,134	\$ 5,891,805	\$ 6,182,358	\$ 6,374,874	\$ 6,972,054	\$ 597,180	9.37%
	5,817,134	5,891,805	6,182,358	6,374,874	6,972,054	597,180	9.37%
FTE's	52.00	52.00	52.50	52.50	53.00		

Health increases by 7.0%

Dental increases by 2.0%

Pension, no change for PD & FD, and decreases 2.2% for all others

Workers Comp increases by 6%

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

CAPITAL PURCHASES and INFRASTRUCTURE 2022-2023

Admin	
Computer Monitor	200
Laserfische Digital Document System	5,150
Laserfiche Scanner	1,150
Computer Replacements	3,000
Office Furniture	750
Agenda Management Software	2,500
Website Updates	10,000
	\$ 22,750

Court	
Computer Monitor	200
	\$ 200

Fire	
Ambulance	302,156
Hose Replacement	4,000
Tools	7,500
Vehicle Changeover	11,300
Bunk Room Beds	9,000
Bullet Proof Vests	6,400
Command Vehicles (2-2023 Tahoes)	77,112
AEDs for Police Dept (8)	14,000
Computer Replacements	3,000
Ambulance Surface Pro	1,500
Turn-Out Gear	19,700
	\$ 455,668

City Hall Building	
Fire Dept Kitchen Remodel	9,000
Generator Fuel Tank Replacement	73,000
City-Wide Phone System	50,000
Audio-Visual System - Council Chambers	43,000
	\$ 175,000

Police		Grant Rev
Armory	8,000	
Patrol Vehicles (4 - 2023 Tahoes)	167,802	31,693
Vehicle Changeover	27,000	
Vehicle Lightbars	6,000	
Vehicle In-Car Cameras	13,000	
Vehicle Laptop Replacements	11,000	
Computer Replacements	21,000	
Radars & Signs	10,000	
License Plate Readers	12,000	
Copier Replacement	8,000	
	\$ 283,802	\$ 31,693

Public Works		Grant Rev
Spoede Bridge	70,000	-
Geyer Road - Phase 1	674,330	472,031
Geyer Road - Phase 2	237,920	190,336
Geyer Road - Phase 3	137,720	-
	\$ 1,119,970	\$ 662,367

Stormwater		Grant Rev
Timber Trail Project	7,500	-
Deer Creek Flood Protection Study	37,000	120,000
Countryside Storm	343,000	56,520
North & West Geyer	20,000	
Spoede Bridge Hydraulic Study	20,000	
Miscellaneous	25,000	-
Geyer Road - Phase 1	363,100	254,170
Geyer Road - Phase 2	59,480	47,584
Geyer Road - Phase 3	34,430	13,600
	\$ 909,510	\$ 491,874

Building	
Permit Tracking Software	30,000
Computer Replacements	2,000
	\$ 32,000

Total Capital Additions	\$ 2,089,390
Total Stormwater Additions	\$ 909,510