

CITY OF  
FRONTENAC



FINANCIAL REPORT

Apr 2023

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

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**CAPITAL IMPROVEMENT FUND AND GENERAL FUND**

Consolidated Summary Apr 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	1,144,664	1,068,799	(75,865)	-6.6%	731,233	337,566	46.2%	9,936,440	10,536,332	599,892	6.0%	9,836,668	699,664	7.1%
TOTAL EXPENSES	11,250,341	542,154	543,527	1,373	0.3%	555,293	(11,766)	-2.1%	8,123,299	8,114,656	(8,643)	-0.1%	7,238,359	876,297	12.1%
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	336,332	602,510	525,272	(77,238)	-12.8%	175,940	349,332	198.6%	1,813,141	2,421,676	608,535	33.6%	2,598,309	(176,633)	-6.8%
SALE OF SURPLUS ASSETS	30,000	-	-	-	0.0%	-	-	0.0%	-	15,310	15,310	100.0%	-	15,310	100.0%
NET INCOME	366,332	602,510	525,272	(77,238)	-12.8%	175,940	349,332	198.6%	1,813,141	2,436,986	623,845	34.4%	2,598,309	(161,323)	-6.2%

**REVENUES -CAP/GF SUMMARY**

Monthly Revenues (reflecting sales tax from 2 mos. ago) (Page 1):  
 Monthly Revenues are **DOWN 6.6%** or \$75,865 compared to the monthly budget.  
 Monthly Revenues are **UP 46.2%** or \$337,566 compared to the same month a year ago.  
 YTD Revenues are **UP 6.0%** or \$599,892 compared to the YTD budget.  
 YTD Revenues are **UP 7.1%** or \$699,664 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 \$2,800 (12%) for Apr and Up \$89,900 (52%) YTD  
 Motor Fuel Tax – Up \$2,900 (43%) for Apr and Up \$21,600 (27%) YTD  
 Utility Taxes - Electric – Up \$5,200 (33%) for Apr and Up \$41,700 (20%) YTD  
 Utility Taxes - Telephone – Up \$63,900 (1,822%) for Apr and Up \$69,300 (211%) YTD  
 Business Licenses – Down \$101,800 (59%) for Apr and Down \$83,400 (22%) YTD  
 Building Permits – Down \$2,900 (43%) for Apr and Down \$81,600 (34%) YTD  
 Ambulance Revenues – Up \$2,000 (20%) for Apr and Up \$38,500 (39%) YTD  
 Court Fines – Up \$5,800 (45%) for Apr and Up \$56,900 (44%) YTD  
 Interest Revenue – Up \$16,800 (599%) for Apr and Up \$94,800 (338%) YTD  
 Misc Revenues – Down \$4,300 (85%) for Apr and Down \$23,300 (36%) YTD

**CAP/GF/SUMMARY OF EXPENDITURES:**

**TOTAL EXPENDITURES** including capital projects/purchases budgets (pg.1): **UP \$1,373** or 0.3% for the month compared to budget and **DOWN \$11,766** or 2.1% compared to the same month a year ago. Total expenditures are **DOWN \$8,643** or 0.1% compared to the YTD budget and **UP \$876,297** or 12.1% 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.  
 Business Licenses appear to be a timing issue only.  
 We received \$63,145 from the Charter Phone settlement.

**OPERATIONAL EXPENDITURES** Excluding capital projects/purchases budgets (pg. 4):

Monthly operational expenditures are **UP \$1,375** or 0.3% compared to the monthly budget.  
 Monthly operational expenditures are **DOWN \$3,983** or 0.8% compared to the same month last year.  
 YTD operational expenditures are **DOWN \$10,416** or 0.1% compared to the YTD budget.  
 Operational Expenditures are **UP \$525,562** or 7.5% 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:

None for Apr 23

**NET INCOME -CAP/GF Net Income (Page 1):**

Monthly Net Income is **DOWN \$77,238** or 12.8% compared to the monthly budget.  
 Monthly Net Income is **UP \$349,332** or 198.6% compared to the same month a year ago.  
 YTD Net Income is **UP \$623,845** or 34.4% compared to the YTD budget.  
 YTD Net Income is **DOWN \$161,323** or 6.2% compared to last year (YTD).

**NET INCOME -CAP/GF Net Income Excluding Capital Projects and related grants (Page 4):**

Monthly Net Income is **DOWN \$77,240** or 12.3% compared to the monthly budget.  
 Monthly Net Income is **UP \$341,549** or 163.6% compared to the same month a year ago.  
 YTD Net Income is **UP \$610,312** or 30.7% compared to the YTD budget.  
 YTD Net Income is **UP \$457,965** or 21.4% compared to last year (YTD).

PARKS AND STORMWATER FUND															
Summary Apr 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	96,251	101,110	4,859	5.0%	145,381	(44,271)	-30.5%	1,411,568	1,572,137	160,569	11.4%	1,183,547	388,590	32.8%
TOTAL EXPENSES	1,289,968	24,387	18,562	(5,825)	-23.9%	73,498	(54,936)	-74.7%	618,206	720,452	102,246	16.5%	891,785	(171,333)	-19.2%
NET INCOME	432,906	71,864	82,548	10,684	14.9%	71,883	10,665	14.8%	793,362	851,685	58,323	7.4%	291,762	559,923	191.9%

CAPITAL IMPROV. FUND AND GENERAL FUND															
REVENUES Apr 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	460,653	395,678	(64,975)	-14.1%	39,167	356,511	910.2%	3,243,273	3,353,828	110,555	3.4%	2,817,950	535,878	19.0%
One Cent Tax	1,675,000	126,764	128,728	1,964	1.5%	123,724	5,004	4.0%	1,447,116	1,589,088	141,972	9.8%	1,480,149	108,939	7.4%
Quarter Cent Tax	532,000	41,459	41,707	248	0.6%	51,173	(9,466)	-18.5%	453,110	507,613	54,503	12.0%	480,873	26,740	5.6%
Quarter Cent Fire Tax	619,000	47,397	48,559	1,162	2.5%	59,642	(11,083)	-18.6%	528,372	588,954	60,582	11.5%	557,132	31,822	5.7%
Half-Cent Sales Tax	1,052,000	82,161	82,550	389	0.5%	101,391	(18,841)	-18.6%	896,251	1,001,222	104,971	11.7%	947,124	54,098	5.7%
Prop P Sales Tax	208,000	15,770	19,633	3,863	24.5%	16,160	3,473	21.5%	167,927	188,920	20,993	12.5%	172,084	16,836	9.8%
Use Tax	225,000	23,607	26,408	2,801	11.9%	27,167	(759)	-2.8%	171,577	261,515	89,938	52.4%	197,456	64,059	32.4%
Road & Bridge Tax	292,000	33,998	34,007	9	0.0%	3,384	30,623	904.9%	282,621	290,942	8,321	2.9%	238,891	52,051	21.8%
Cigarette Tax	6,500	542	307	(235)	-43.4%	653	(346)	-53.0%	5,417	4,543	(874)	-16.1%	5,455	(912)	-16.7%
MO Motor Fuel Tax	100,000	6,752	9,634	2,882	42.7%	6,956	2,678	38.5%	80,203	101,825	21,622	27.0%	82,622	19,203	23.2%
MO MV Sales Tax	35,000	3,474	3,723	249	7.2%	3,418	305	8.9%	29,906	32,487	2,581	8.6%	29,422	3,065	10.4%
MO MV Fee Increase	16,500	1,658	1,968	310	18.7%	1,657	311	18.8%	13,497	14,555	1,058	7.8%	13,491	1,064	7.9%
Grant Revenue	1,023,275	-	-	-	0.0%	-	-	0.0%	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	15,724	20,899	5,175	32.9%	16,352	4,547	27.8%	205,618	247,348	41,730	20.3%	213,832	33,516	15.7%
Utility Taxes - Gas	60,000	10,465	9,570	(895)	-8.6%	12,353	(2,783)	-22.5%	58,198	65,650	7,452	12.8%	68,696	(3,046)	-4.4%
Utility Taxes - Telephone	38,000	3,508	67,429	63,921	1822.1%	4,270	63,159	1479.1%	32,848	102,181	69,333	211.1%	39,973	62,208	155.6%
Utility Taxes-Water	34,000	2,058	2,564	506	24.6%	2,105	459	21.8%	30,627	38,309	7,682	25.1%	31,323	6,986	22.3%
Cable Franchise Fees	65,000	-	-	-	0.0%	16,204	(16,204)	-100.0%	49,566	50,609	1,043	2.1%	64,888	(14,279)	-22.0%
Business Licenses	385,000	172,480	70,724	(101,756)	-59.0%	161,916	(91,192)	-56.3%	380,034	296,619	(83,415)	-21.9%	356,749	(60,130)	-16.9%
PILOTS	510,000	-	-	-	0.0%	-	-	0.0%	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	8,573	(17,347)	-66.9%	20,832	(12,259)	-58.8%	242,979	161,418	(81,561)	-33.6%	242,493	(81,075)	-33.4%
Bldg Dept Reimbursed Fees	9,000	1,639	-	(1,639)	-100.0%	1,374	(1,374)	-100.0%	8,693	3,265	(5,428)	-62.4%	7,287	(4,022)	-55.2%
West End Park Reimbursement	20,000	-	-	-	0.0%	-	-	0.0%	-	68	68	100.0%	21,404	(21,336)	-99.7%
Board of Adjustment Fees	500	-	(250)	(250)	100.0%	-	(250)	100.0%	250	750	500	200.0%	547	203	37.1%
Building Sign Fees	2,000	159	-	(159)	-100.0%	125	(125)	-100.0%	2,000	50	(1,950)	-97.5%	1,575	(1,525)	-96.8%
Police/Fire Protection	379,315	31,610	45,115	13,505	42.7%	12,842	32,273	251.3%	316,096	338,083	21,987	7.0%	296,237	41,846	14.1%
Alarm Fees/Police Reports	15,000	354	255	(99)	-28.0%	150	105	70.0%	14,439	13,875	(564)	-3.9%	6,125	7,750	126.5%
Ambulance Revenues	120,000	10,000	11,986	1,986	19.9%	11,306	680	6.0%	100,001	138,545	38,544	38.5%	97,850	40,695	41.6%
Court Fines	155,000	12,917	18,734	5,817	45.0%	22,146	(3,412)	-15.4%	129,167	186,087	56,920	44.1%	137,571	48,516	35.3%
Interest Income	33,600	2,800	19,557	16,757	598.5%	2,791	16,766	600.7%	28,000	122,799	94,799	338.6%	15,407	107,392	697.0%
Leasing	69,540	5,795	-	(5,795)	-100.0%	11,533	(11,533)	-100.0%	57,950	58,989	1,039	1.8%	62,154	(3,165)	-5.1%
Miscellaneous Revenues	91,693	5,000	741	(4,259)	-85.2%	442	299	67.6%	65,838	42,494	(23,344)	-35.5%	82,255	(39,761)	-48.3%
TOTAL REVENUES	11,586,673	1,144,664	1,068,799	(75,865)	-6.6%	731,233	337,566	46.2%	9,936,440	10,536,332	599,892	6.0%	9,836,668	699,664	7.1%

CAPITAL IMPROVEMENT FUND AND GENERAL FUND EXPENDITURES

EXPENSES Apr 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	62,310	53,574	(8,736)	-14.0%	51,074	2,500	4.9%	931,321	932,283	962	0.1%	811,470	120,813	14.9%
BOARDS & COMMISSIONS	25,164	300	507	207	69.0%	1,281	(774)	-60.4%	18,732	21,146	2,414	12.9%	23,234	(2,088)	-9.0%
LEGAL	95,000	7,917	4,800	(3,117)	-39.4%	-	4,800	100.0%	79,167	71,168	(7,999)	-10.1%	71,264	(96)	-0.1%
COURT	107,977	7,710	7,657	(53)	-0.7%	8,244	(587)	-7.1%	86,459	89,624	3,165	3.7%	85,258	4,366	5.1%
FIRE DEPARTMENT	3,385,568	172,474	178,851	6,377	3.7%	155,981	22,870	14.7%	2,511,812	2,491,228	(20,584)	-0.8%	2,328,607	162,621	7.0%
POLICE DEPARTMENT	3,779,661	220,921	222,537	1,616	0.7%	265,869	(43,332)	-16.3%	3,097,589	3,046,779	(50,810)	-1.6%	2,590,302	456,477	17.6%
PUBLIC WORKS	1,618,456	36,331	36,559	228	0.6%	46,194	(9,635)	-20.9%	556,979	585,524	28,545	5.1%	541,511	44,013	8.1%
BUILDING DEPARTMENT	407,034	21,702	27,023	5,321	24.5%	14,539	12,484	85.9%	298,412	306,388	7,976	2.7%	248,690	57,698	23.2%
MUNICIPAL BUILDING	396,395	12,489	12,019	(470)	-3.8%	12,111	(92)	-0.8%	191,684	219,372	27,688	14.4%	190,862	28,510	14.9%
DEBT SVC	351,144	-	-	-	0.0%	-	-	0.0%	351,144	351,144	-	0.0%	347,161	3,983	1.1%
<b>TOTAL EXPENSES</b>	<b>11,250,341</b>	<b>542,154</b>	<b>543,527</b>	<b>1,373</b>	<b>0.3%</b>	<b>555,293</b>	<b>(11,766)</b>	<b>-2.1%</b>	<b>8,123,299</b>	<b>8,114,656</b>	<b>(8,643)</b>	<b>-0.1%</b>	<b>7,238,359</b>	<b>876,297</b>	<b>12.1%</b>

DEPARTMENTAL PERSONNEL EXPENDITURES

EXPENSES Apr 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	39,855	39,592	(263)	-0.7%	36,050	3,542	9.8%	443,779	419,119	(24,660)	-5.6%	402,525	16,594	4.1%
TOTAL COURT	87,617	6,258	6,351	93	1.5%	5,909	442	7.5%	71,229	71,397	168	0.2%	67,306	4,091	6.1%
TOTAL FIRE DEPARTMENT	2,659,231	165,873	173,549	7,676	4.6%	145,515	28,034	19.3%	2,148,619	2,117,063	(31,556)	-1.5%	2,095,458	21,605	1.0%
TOTAL POLICE DEPARTMENT	2,948,159	196,175	201,523	5,348	2.7%	177,127	24,396	13.8%	2,416,006	2,382,240	(33,766)	-1.4%	2,125,280	256,960	12.1%
TOTAL PUBLIC WORKS	286,636	17,954	19,542	1,588	8.8%	16,888	2,654	15.7%	236,683	246,889	10,206	4.3%	228,483	18,406	8.1%
TOTAL STORMWATER	150,532	10,349	10,395	46	0.4%	10,968	(573)	-5.2%	122,648	119,998	(2,650)	-2.2%	126,692	(6,694)	-5.3%
TOTAL BUILDING DEPARTMENT	271,289	18,610	22,531	3,921	21.1%	14,312	8,219	57.4%	222,140	228,077	5,937	2.7%	178,967	49,110	27.4%
<b>TOTAL</b>	<b>6,949,756</b>	<b>455,074</b>	<b>473,483</b>	<b>18,409</b>	<b>4.0%</b>	<b>406,769</b>	<b>66,714</b>	<b>16.4%</b>	<b>5,661,104</b>	<b>5,584,783</b>	<b>(76,321)</b>	<b>-1.3%</b>	<b>5,224,711</b>	<b>360,072</b>	<b>6.9%</b>

CITY WIDE PERSONNEL EXPENDITURES

EXPENSES Apr 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	382,701	390,436	7,735	2.0%	345,759	44,677	12.9%	4,018,568	3,938,543	(80,025)	-2.0%	3,673,619	264,924	7.2%
HOLIDAY	130,172	-	-	-	0.0%	-	-	0.0%	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%	21,969	21,970	1	0.0%	23,746	(1,776)	-7.5%
TIME IN RANK	11,086	853	882	29	3.4%	781	101	12.9%	8,954	8,919	(35)	-0.4%	9,083	(164)	-1.8%
EDUCATION	19,598	1,507	1,508	1	0.1%	1,508	-	0.0%	15,829	15,830	1	0.0%	15,830	-	0.0%
OVERTIME	135,500	10,423	20,083	9,660	92.7%	4,213	15,870	376.7%	109,463	124,468	15,005	13.7%	124,390	78	0.1%
PAYROLL TAXES	384,805	29,599	29,993	394	1.3%	25,646	4,347	17.0%	310,794	306,461	(4,333)	-1.4%	286,798	19,663	6.9%
HEALTH INS	572,775	-	-	-	0.0%	-	-	0.0%	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%	3,748	292	7.8%	38,514	44,346	5,832	15.1%	37,615	6,731	17.9%
DISABILITY	20,000	1,667	1,679	12	0.7%	1,679	-	0.0%	16,667	15,861	(806)	-4.8%	16,640	(79)	-4.7%
HRA EXPENSE	10,625	521	-	(521)	-100.0%	1,618	(1,618)	-100.0%	8,312	2,807	(5,505)	-66.2%	6,701	(3,894)	-58.1%
PENSION	278,580	21,428	20,355	(1,073)	-5.0%	19,725	630	3.2%	225,009	210,470	(14,539)	-6.5%	203,463	7,007	3.4%
EAP	1,716	458	-	(458)	-100.0%	-	-	0.0%	1,716	1,749	33	1.9%	1,287	462	35.9%
WORKERS COMP	291,435	-	2,415	2,415	100.0%	-	2,415	100.0%	291,435	293,851	2,416	0.8%	274,620	19,231	7.0%
<b>TOTAL</b>	<b>6,960,381</b>	<b>455,074</b>	<b>473,483</b>	<b>18,409</b>	<b>4.0%</b>	<b>406,769</b>	<b>66,714</b>	<b>16.4%</b>	<b>5,661,104</b>	<b>5,584,783</b>	<b>(76,321)</b>	<b>-1.3%</b>	<b>5,224,711</b>	<b>360,072</b>	<b>6.9%</b>

## CAPITAL IMPROVEMENT FUND AND GENERAL FUND - SUMMARY

Consolidated Summary Apr 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	1,144,664	1,068,799	(75,865)	-6.6%	731,233	337,566	46.2%	9,936,440	10,536,332	599,892	6.0%	9,836,668	699,664	7.1%
TOTAL EXPENSES	11,250,341	542,154	543,527	1,373	0.3%	555,293	(11,766)	-2.1%	8,123,299	8,114,656	(8,643)	-0.1%	7,238,359	876,297	12.1%
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	336,332	602,510	525,272	(77,238)	-12.8%	175,940	349,332	198.6%	1,813,141	2,421,676	608,535	33.6%	2,598,309	(176,633)	-6.8%
SALE OF SURPLUS ASSETS	30,000	-	-	-	0.0%	-	-	0.0%	-	15,310	15,310	100.0%	-	15,310	100.0%
NET INCOME	366,332	602,510	525,272	(77,238)	-12.8%	175,940	349,332	198.6%	1,813,141	2,436,986	623,845	34.4%	2,598,309	(161,323)	-6.2%

Admin Capital Expense	22,750	-	-	-	0.0%	-	-	0.0%	10,128	10,105	(23)	-0.2%	849	9,256	1090.2%
Court Capital Expense	200	-	-	-	0.0%	632	(632)	-100.0%	200	1,007	807	403.5%	632	375	59.3%
FD Capital Expense/Turn-Out Gear	455,668	-	-	-	0.0%	5,583	(5,583)	-100.0%	136,507	136,550	43	0.0%	34,478	102,072	296.0%
PD Capital Expense	283,802	10,300	10,300	-	0.0%	3,317	6,983	210.5%	262,556	262,556	-	0.0%	54,558	207,998	381.2%
PW Capital Expense	1,119,970	14,760	14,758	(2)	0.0%	23,309	(8,551)	-36.7%	149,110	148,747	(363)	-0.2%	113,292	35,455	31.3%
Bldg Capital Expense	32,000	-	-	-	0.0%	-	-	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	25,060	25,058	(2)	0.0%	32,841	(7,783)	-23.7%	558,501	560,274	1,773	0.3%	209,539	350,735	167.4%

Grant Revenue	1,023,275	-	-	-	0.0%	-	-	0.0%	384,866	384,862	(4)	0.0%	668,725	(283,863)	-42.4%
REVENUES WITHOUT GRANTS	10,563,398	1,144,664	1,068,799	(75,865)	-6.6%	731,233	337,566	46.2%	9,551,574	10,151,470	599,896	6.3%	9,167,943	983,527	10.7%
TOTAL EXP W/O CAP ITEMS	9,160,951	517,094	518,469	1,375	0.3%	522,452	(3,983)	-0.8%	7,564,798	7,554,382	(10,416)	-0.1%	7,028,820	525,562	7.5%
NET LESS CAPITAL AND RELATED GRANTS	1,402,447	627,570	550,330	(77,240)	-12.3%	208,781	341,549	163.6%	1,986,776	2,597,088	610,312	30.7%	2,139,123	457,965	21.4%

CITY OF FRONTENAC  
 FINANCIAL STATEMENT (UNAUDITED)  
 AS OF: APRIL 30TH, 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	1,144,661	1,068,797	731,234	9,936,441	10,536,330	9,836,668	1,050,343	90.93
EXPENSES									
ADMINISTRATION	1,083,942	62,310	53,574	51,074	931,321	932,283	811,470	151,659	86.01
BOARDS & COMMISSIONS	25,164	300	507	1,281	18,732	21,146	23,234	4,018	84.03
LEGAL	95,000	7,917	4,800	0	79,167	71,168	71,264	23,832	74.91
COURT	107,977	7,710	7,657	8,244	86,459	89,624	85,258	18,353	83.00
FIRE DEPARTMENT	3,385,568	172,474	178,851	155,981	2,511,812	2,491,228	2,328,607	894,340	73.58
POLICE DEPARTMENT	3,779,661	220,921	222,537	265,869	3,097,589	3,046,779	2,590,302	732,882	80.61
PUBLIC WORKS	1,618,456	36,331	36,559	46,194	556,979	585,524	541,511	1,032,932	36.18
BUILDING DEPARTMENT	407,034	21,702	27,023	14,539	298,412	306,388	248,690	100,646	75.27
MUNICIPAL BUILDING	396,395	12,489	12,019	12,111	191,684	219,372	190,862	177,023	55.34
DEBT SVC	351,144	0	0	0	351,144	351,144	347,161	0	100.00
TOTAL EXPENSES	11,250,341	542,155	543,526	555,292	8,123,299	8,114,656	7,238,359	3,135,685	72.13
EXCESS OF REVENUES OVER/ (UNDER) EXPENSES	336,332	602,506	525,271	175,942	1,813,142	2,421,674	2,598,309	( 2,085,342)	720.02
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	15,310	0	14,690	51.03
NET INCOME	366,332	602,506	525,271	175,942	1,813,142	2,436,984	2,598,309	( 2,070,652)	720.02
BEGINNING FUND BALANCE						<u>9,427,018</u>	<u>6,605,035</u>		
FUND BALANCE						11,864,001	9,203,344		

CITY OF FRONTENAC  
 FINANCIAL STATEMENT (UNAUDITED)  
 AS OF: APRIL 30TH, 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	460,653	395,678	39,167	3,243,276	3,353,828	2,817,950 (	103,828)	103.19
000-4-01-902-00 One Cent Tax	1,675,000	126,764	128,728	123,724	1,447,116	1,589,088	1,480,149	85,912	94.87
000-4-01-903-00 Quarter Cent Tax	532,000	41,459	41,707	51,173	453,110	507,613	480,873	24,387	95.42
000-4-01-904-00 Quarter Cent Fire Tax	619,000	47,397	48,559	59,642	528,372	588,954	557,132	30,046	95.15
000-4-01-906-00 Half-Cent Sales Tax	1,052,000	82,161	82,550	101,391	896,251	1,001,222	947,124	50,778	95.17
000-4-01-907-00 Prop P Tax	208,000	15,770	19,633	16,160	167,927	188,920	172,084	19,080	90.83
000-4-01-908-00 Use Tax	225,000	23,607	26,408	27,167	171,577	261,515	197,456 (	36,515)	116.23
000-4-02-910-00 Road & Bridge Tax	292,000	33,998	34,007	3,384	282,621	290,942	238,891	1,058	99.64
000-4-02-911-00 Cigarette Tax	6,500	542	307	653	5,417	4,543	5,455	1,957	69.89
000-4-02-912-00 MO Motor Fuel Tax	100,000	6,752	9,634	6,956	80,203	101,825	82,622 (	1,825)	101.82
000-4-02-912-01 MO MV Sales Tax	35,000	3,474	3,723	3,418	29,906	32,487	29,422	2,513	92.82
000-4-02-912-02 MO MV Fee Increase	16,500	1,658	1,968	1,657	13,497	14,555	13,491	1,945	88.21
000-4-02-915-00 Grant Revenue	1,023,275	0	0	0	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	15,724	20,899	16,352	205,618	247,348	213,832	7,652	97.00
000-4-03-921-00 Utility Taxes-Gas	60,000	10,465	9,570	12,353	58,198	65,650	68,696 (	5,650)	109.42
000-4-03-922-00 Utility Taxes-Telephone	38,000	3,508	67,429	4,270	32,848	102,181	39,973 (	64,181)	268.90
000-4-03-923-00 Utility Taxes-Water	34,000	2,058	2,564	2,105	30,627	38,309	31,323 (	4,309)	112.67
000-4-03-924-00 Cable Franchise Fees	65,000	0	0	16,204	49,566	50,609	64,888	14,391	77.86
000-4-04-930-00 Business Licenses	385,000	172,480	70,724	161,916	380,034	296,619	356,749	88,381	77.04
000-4-04-930-01 PILOTS	510,000	0	0	0	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	8,573	20,832	242,979	161,418	242,493	138,583	53.81
000-4-04-932-01 Bldg Dept Reimbursed Fees	9,000	1,639	0	1,374	8,693	3,265	7,287	5,735	36.28
000-4-05-940-00 West End Park Reimbursement	20,000	0	0	0	0	68	21,404	19,932	0.34
000-4-05-941-00 Board of Adjustment Fees	500	0 (	250)	0	250	750	547 (	250)	150.00
000-4-05-942-00 Building Sign Fees	2,000	159	0	125	2,000	50	1,575	1,950	2.50
000-4-05-943-00 Police/Fire Protection	379,315	31,610	45,115	12,842	316,096	338,083	296,237	41,232	89.13
000-4-05-944-00 Alarm Fees/Police Reports	15,000	354	255	150	14,439	13,875	6,125	1,125	92.50
000-4-05-945-00 Ambulance Revenues	120,000	10,000	11,986	11,306	100,001	138,545	97,850 (	18,545)	115.45
000-4-06-950-00 Court Fines	155,000	12,917	18,734	22,146	129,167	186,087	137,571 (	31,087)	120.06
000-4-07-960-00 Interest Income	33,600	2,800	19,557	2,791	28,000	122,799	15,407 (	89,199)	365.47
000-4-08-971-00 Leasing	69,540	5,795	0	11,533	57,950	58,989	62,154	10,551	84.83
000-4-08-972-00 Miscellaneous Revenues	91,693	5,000	741	442	65,838	42,494	82,255	49,199	46.34
<b>TOTAL REVENUES</b>	<b>11,586,673</b>	<b>1,144,661</b>	<b>1,068,797</b>	<b>731,234</b>	<b>9,936,441</b>	<b>10,536,330</b>	<b>9,836,668</b>	<b>1,050,343</b>	<b>90.93</b>



CITY OF FRONTENAC  
 FINANCIAL STATEMENT (UNAUDITED)  
 AS OF: APRIL 30TH, 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
<b>ADMINISTRATION</b>									
000-5-10-100-00 Admin Salary	431,349	33,179	33,005	29,168	348,401	325,288	302,412	106,061	75.41
000-5-10-103-00 Admin Longevity	1,660	128	128	138	1,341	1,341	1,454	319	80.77
000-5-10-104-00 Admin Time in Rank	2,234	172	172	149	1,804	1,718	1,549	516	76.92
000-5-10-105-00 Admin Education	1,200	92	92	92	969	969	969	231	80.78
000-5-10-106-00 Admin Overtime	500	38	0	26	423	115	218	385	23.08
000-5-10-120-00 Payroll Taxes	31,504	2,423	2,415	2,121	25,446	23,789	22,016	7,715	75.51
000-5-10-130-00 Health Insurance	33,259	0	0	0	27,716	25,866	26,301	7,393	77.77
000-5-10-131-00 Dental Insurance	2,625	219	197	214	2,406	2,190	2,145	435	83.44
000-5-10-132-00 Disability Insurance	20,000	1,667	1,679	1,679	16,667	15,861	16,640	4,139	79.31
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	1,894	2,462	15,528	18,858	25,450	367	98.09
000-5-10-150-00 Emp Assistance Program	1,716	458	0	0	1,716	1,749	1,287 (	33)	101.92
000-5-10-180-00 Workers Compensation	1,020	0	10	0	1,020	1,029	886 (	9)	100.89
000-5-10-207-00 Public Relations	10,900	0	356	150	9,400	10,359	5,151	541	95.04
000-5-10-210-00 Computer Maint	107,304	5,965	121	4,976	95,389	97,330	59,945	9,974	90.70
000-5-10-222-00 Memberships/Subscriptions	3,786	81	184	85	2,055	2,156	2,138	1,630	56.94
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	1,001	1,203	12,000	13,347	9,916	1,053	92.69
000-5-10-245-00 Meetings/Seminars	10,836	1,033	1,121	349	6,126	4,937	2,073	5,899	45.56
000-5-10-246-00 Miscellaneous	6,546	546	321	957	5,455	4,721	5,810	1,825	72.11
000-5-10-247-00 Mileage	1,130	894	221	0	1,130	1,642	206 (	512)	145.29
000-5-10-252-00 Postage	2,700	0	0	0	2,700	4,766	2,577 (	2,066)	176.51
000-5-10-253-00 Printing/Advertising	7,700	642	14	1,903	6,417	3,488	3,445	4,212	45.30
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	2,350	2,348	393	6,238	6,221	25,501	3,536	63.76
000-5-10-270-02 Office Supplies	1,500	125	1,099	8	1,250	2,278	742 (	778)	151.87
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	0	0	0	10,128	10,105	849	12,645	44.42
000-5-10-300-00 Auditing/Accounting	22,760	0	0	0	22,760	19,360	16,591	3,400	85.06
000-5-10-320-00 Pros Attorney - Retainer	18,000	1,500	1,500	0	15,000	15,000	13,500	3,000	83.33
000-5-10-321-00 Legal Svcs - Pros Attorney	28,270	2,356	1,551	0	23,558	18,051	14,824	10,219	63.85
000-5-10-350-00 Professional Services	21,441	5,765	4,145	5,000	21,441	51,037	20,179 (	29,596)	238.03
TOTAL ADMINISTRATION	1,083,942	62,310	53,574	51,074	931,321	932,283	811,470	151,659	86.01
<b>BOARDS &amp; COMMISSIONS</b>									
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	2,600	2,782	6,190 (	182)	106.99
000-5-20-235-00 Liability Ins & Bonding	11,673	0	0	1,208	10,095	10,095	10,629	1,578	86.48
000-5-20-245-00 Meetings/Seminars	5,295	300	244	35	1,330	1,274	585	4,021	24.06
000-5-20-253-00 Printing/Advertising	1,700	0	263	38	1,700	3,988	3,180 (	2,288)	234.57
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	300	507	1,281	18,732	21,146	23,234	4,018	84.03

CITY OF FRONTENAC  
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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
<u>LEGAL</u>									
000-5-30-310-00 City Attny Retainer	15,000	1,250	1,250	0	12,500	12,500	11,250	2,500	83.33
000-5-30-311-00 City Atty Legal Svcs	60,000	5,000	3,550	0	50,000	40,048	46,663	19,952	66.75
000-5-30-312-00 Outside Legal Svcs	20,000	1,667	0	0	16,667	18,620	13,351	1,380	93.10
TOTAL LEGAL	95,000	7,917	4,800	0	79,167	71,168	71,264	23,832	74.91
<u>COURT</u>									
000-5-40-100-00 Court Salary	72,229	5,556	5,642	5,148	58,339	58,388	53,589	13,841	80.84
000-5-40-106-00 Court Overtime	0	0	0	0	0	133	0	(133)	0.00
000-5-40-120-00 Payroll Taxes	5,107	393	415	378	4,125	4,293	3,887	814	84.06
000-5-40-130-00 Health Insurance	6,417	0	0	0	5,348	5,373	5,682	1,044	83.74
000-5-40-131-00 Dental Insurance	533	44	44	44	489	489	477	44	91.77
000-5-40-134-00 HRA Expense	250	21	0	0	208	0	0	250	0.00
000-5-40-140-00 Pension	3,178	244	248	340	2,567	2,564	3,528	614	80.69
000-5-40-180-00 Workers Compensation	153	0	2	0	153	155	143	(2)	101.58
000-5-40-210-00 Computer Maint	2,525	210	0	631	2,104	3,852	5,946	(1,327)	152.57
000-5-40-222-00 Memberships/Subscriptions	100	0	0	0	100	0	100	0	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	417	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	500	0	468	600	0.00
000-5-40-270-02 Office Supplies	1,800	150	106	71	1,500	1,158	723	642	64.35
000-5-40-299-05 Court Capital Expense	200	0	0	632	200	1,007	632	(807)	503.44
000-5-40-325-00 Judge Retainer	12,000	1,000	1,200	1,000	10,000	11,400	10,000	600	95.00
TOTAL COURT	107,977	7,710	7,657	8,244	86,459	89,624	85,258	18,353	83.00
<u>FIRE DEPARTMENT</u>									
000-5-50-100-00 FD Salary	1,840,249	141,552	142,741	127,465	1,486,369	1,457,546	1,336,638	382,703	79.20
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	0	0	0	56,300	55,800	49,544	7,000	88.85
000-5-50-103-00 FD Longevity	6,640	511	511	511	5,363	5,363	7,268	1,277	80.77
000-5-50-104-00 FD Time in Rank	4,291	330	336	301	3,466	3,424	4,102	867	79.78
000-5-50-105-00 FD Education	2,400	185	185	185	1,938	1,939	1,939	461	80.78
000-5-50-106-00 FD Overtime	110,000	8,461	16,802	3,442	88,847	97,239	110,072	12,761	88.40
000-5-50-120-00 Payroll Taxes	153,655	11,819	11,695	9,614	124,101	118,295	118,429	35,360	76.99
000-5-50-130-00 Health Insurance	228,853	0	0	0	190,711	188,880	173,808	39,973	82.53
000-5-50-131-00 Dental Insurance	17,715	1,476	1,521	1,362	14,763	16,562	13,806	1,153	93.49
000-5-50-134-00 HRA Expense	3,500	292	0	1,618	2,917	0	3,502	3,500	0.00
000-5-50-140-00 Pension	16,211	1,247	1,240	1,016	13,094	12,743	11,711	3,468	78.61
000-5-50-180-00 Workers Compensation	160,751	0	(1,481)	0	160,751	159,271	153,259	1,480	99.08
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	0	0	0	4,267	2,871	4,261	1,554	64.88
000-5-50-226-00 EMS Supplies	17,000	1,417	299	1,240	14,167	12,187	11,526	4,813	71.69
000-5-50-230-00 Fuel	15,500	852	1,676	833	10,574	22,815	10,349	(7,315)	147.19
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	2,880	736	19,167	20,353	12,839	2,647	88.49
000-5-50-245-00 Meetings/Seminars	3,350	0	(66)	0	710	1,532	0	1,818	45.73

CITY OF FRONTENAC  
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000-CONSOLIDATED

DEPARTMENTAL EXPENDITURES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
000-5-50-246-00 Miscellaneous	6,000	500	25	225	5,000	5,125	4,986	875	85.41
000-5-50-247-00 Mileage	500	0	0	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	0	0	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	0	435	717	12,395	12,645	11,129	11,305	52.80
000-5-50-280-00 FD Turnout Gear	19,700	0	0	2,031	11,423	11,471	4,242	8,229	58.23
000-5-50-285-00 Uniforms	13,000	1,083	53	135	10,833	10,725	6,476	2,275	82.50
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	996	8,333	9,112	6,761	888	91.12
000-5-50-299-00 FD Capital Expense	435,968	0	0	3,552	125,084	125,079	30,236	310,889	28.69
000-5-50-350-00 Professional Services	1,200	0	0	0	0	0	854	1,200	0.00
<b>TOTAL FIRE DEPARTMENT</b>	<b>3,385,568</b>	<b>172,474</b>	<b>178,851</b>	<b>155,981</b>	<b>2,511,812</b>	<b>2,491,228</b>	<b>2,328,607</b>	<b>894,340</b>	<b>73.58</b>
<b>POLICE DEPARTMENT</b>									
000-5-60-100-00 PD Salary	2,109,009	162,225	163,811	147,790	1,703,447	1,661,760	1,486,933	447,249	78.79
000-5-60-101-00 PD Holiday Pay	67,372	0	0	0	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	10,791	10,791	10,662	2,569	80.77
000-5-60-104-00 PD Time in Rank	3,321	255	265	239	2,682	2,709	2,480	612	81.56
000-5-60-105-00 PD Education	15,602	1,200	1,200	1,200	12,602	12,602	12,602	3,000	80.77
000-5-60-106-00 PD Overtime	18,000	1,385	3,202	699	14,539	22,527	9,197	(4,527)	125.15
000-5-60-120-00 Payroll Taxes	161,433	12,417	12,197	10,926	130,383	128,331	114,546	33,102	79.49
000-5-60-130-00 Health Insurance	228,853	0	0	0	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	15,652	19,161	16,213	(379)	102.02
000-5-60-134-00 HRA Expense	3,000	0	0	0	2,761	1,234	1,000	1,766	41.13
000-5-60-140-00 Pension	209,306	16,100	15,317	13,629	169,056	158,702	139,588	50,604	75.82
000-5-60-180-00 Workers Compensation	103,121	0	2,767	0	103,121	105,888	95,299	(2,767)	102.68
000-5-60-206-00 Communications	53,000	4,417	0	4,863	44,167	35,164	34,833	17,836	66.35
000-5-60-220-00 Detective Bureau	4,800	400	110	0	4,000	5,236	97	(436)	109.09
000-5-60-222-00 Memberships/Subscriptions	2,000	0	15	200	2,000	1,779	1,791	221	88.95
000-5-60-230-00 Fuel	60,000	5,000	4,170	4,858	50,000	43,016	35,824	16,984	71.69
000-5-60-240-03 Veh/Equip Maint	22,000	1,833	568	548	18,333	23,287	14,567	(1,287)	105.85
000-5-60-246-00 Miscellaneous	750	63	232	27	625	363	185	387	48.37
000-5-60-250-00 Patrol	8,800	733	4,875	260	7,333	7,784	2,444	1,016	88.45
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	1,105	0	0.00
000-5-60-270-02 Office Supplies	4,000	333	0	0	3,333	3,465	3,250	535	86.62
000-5-60-277-00 Traffic Safety Unit	1,000	0	0	0	0	0	560	1,000	0.00
000-5-60-279-00 Training	17,450	500	495	0	8,169	9,262	4,894	8,188	53.08
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	248	989	11,667	7,852	7,827	6,148	56.08
000-5-60-290-00 Dispatch Services	346,000	0	0	73,570	259,500	254,928	294,280	91,072	73.68
000-5-60-299-01 PD Capital Expense	283,802	10,300	10,300	3,317	262,556	262,556	54,558	21,246	92.51
<b>TOTAL POLICE DEPARTMENT</b>	<b>3,779,661</b>	<b>220,921</b>	<b>222,537</b>	<b>265,869</b>	<b>3,097,589</b>	<b>3,046,779</b>	<b>2,590,302</b>	<b>732,882</b>	<b>80.61</b>

CITY OF FRONTENAC  
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000-CONSOLIDATED

DEPARTMENTAL EXPENDITURES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
<b>PUBLIC WORKS</b>									
000-5-70-100-00 PW Salary	192,219	14,785	16,921	14,237	155,255	166,289	147,942	25,930	86.51
000-5-70-103-00 PW Longevity	4,000	308	308	308	3,231	3,231	3,231	769	80.77
000-5-70-104-00 PW Time in Rank	1,240	95	109	92	1,002	1,068	952	172	86.13
000-5-70-106-00 PW Overtime	5,500	423	79	0	4,442	4,363	4,572	1,138	79.32
000-5-70-120-00 Payroll Taxes	12,604	970	1,227	1,031	10,180	12,352	11,096	252	98.00
000-5-70-130-00 Health Insurance	37,429	0	0	0	31,191	31,327	29,736	6,102	83.70
000-5-70-131-00 Dental Insurance	3,116	260	260	255	2,597	2,858	2,546	258	91.72
000-5-70-134-00 HRA Expense	1,000	83	0	0	833	730	1,000	270	73.00
000-5-70-140-00 Pension	13,395	1,030	763	966	10,819	7,664	10,321	5,731	57.21
000-5-70-180-00 Workers Compensation	17,133	0 (	124)	0	17,133	17,009	17,087	124	99.28
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	842	228	5,000	4,871	3,306	1,129	81.18
000-5-70-240-03 Veh/Equip Maint	6,700	558	612	1,412	5,583	11,770	8,553 (	5,070)	175.68
000-5-70-246-00 Miscellaneous	1,500	125	105	570	1,250	1,029	1,033	471	68.58
000-5-70-248-00 Mosquito Control	2,050	0	0	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	0	0	0	12,405	14,959	11,589	41	99.73
000-5-70-263-00 Road Signs	1,750	0	0	0	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	193	190	1,833	1,934	1,841	266	87.89
000-5-70-269-00 Street Maintenance/Materials	79,320	0	191	99	79,320	82,118	122,722 (	2,798)	103.53
000-5-70-275-00 Tires	1,500	0	0	0	0	0	619	1,500	0.00
000-5-70-276-00 Small Tools	2,000	167	304	0	1,667	1,823	1,126	177	91.17
000-5-70-278-00 Traffic Signal Maint	12,200	0	0	0	12,200	26,416	8,847 (	14,216)	216.53
000-5-70-279-00 Training	300	0	0	25	300	665	105 (	365)	221.77
000-5-70-285-00 Uniforms	5,000	417	0	560	4,167	3,188	2,533	1,812	63.77
000-5-70-290-00 West End Park Expenses	20,000	1,667	0	2,912	16,667	4,420	6,064	15,580	22.10
000-5-70-299-02 PW Capital Expense	70,000	0	0	23,309	46,386	46,033	104,514	23,967	65.76
000-5-70-350-00 Professional Services	21,500	0	12	0	345	356	1,336	21,144	1.66
000-5-70-494-00 Geyer TIP Program	1,049,970	14,760	14,758	0	102,724	102,714	8,778	947,256	9.78
TOTAL PUBLIC WORKS	1,618,456	36,331	36,559	46,194	556,979	585,524	541,511	1,032,932	36.18
<b>BUILDING DEPARTMENT</b>									
000-5-80-100-00 Bldg Salary	214,201	16,476	19,102	12,368	173,010	173,717	135,665	40,484	81.10
000-5-80-103-00 Bldg Longevity	760	58	58	37	614	614	388	146	80.77
000-5-80-105-00 Bldg Education	396	30	30	30	320	320	320	76	80.77
000-5-80-106-00 Bldg Overtime	1,000	77	0	21	808	85	114	915	8.49
000-5-80-120-00 Payroll Taxes	13,414	1,032	1,396	906	10,834	12,651	9,887	763	94.31
000-5-80-130-00 Health Insurance	21,602	0	0	0	18,002	22,004	16,117 (	402)	101.86
000-5-80-131-00 Dental Insurance	1,572	131	174	128	1,310	1,874	1,156 (	302)	119.19
000-5-80-134-00 HRA Expense	875	73	0	0	729	500	0	375	57.14
000-5-80-140-00 Pension	9,520	732	537	821	7,689	6,257	7,764	3,263	65.72
000-5-80-180-00 Workers Compensation	8,824	0	1,232	0	8,824	10,056	7,557 (	1,232)	113.96
000-5-80-222-00 Memberships/Subscriptions	1,000	0	110	0	315	425	0	575	42.50

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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	153	142	1,667	1,403	852	597	70.13
000-5-80-240-03 Veh/Equip Maint	1,000	83	0	0	833	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	86	65	110	197	90	55.10
000-5-80-270-02 Office Supplies	2,500	208	1,648	0	2,083	2,634	355 (	134)	105.37
000-5-80-279-00 Training	1,920	0	0	0	600	600	0	1,320	31.25
000-5-80-285-00 Uniforms	400	33	0	0	333	0	0	400	0.00
000-5-80-299-06 Bldg Capital Expense	32,000	0	0	0	0	1,309	0	30,691	4.09
000-5-80-350-00 Professional Services	90,500	2,600	2,581	0	69,550	71,021	68,072	19,479	78.48
TOTAL BUILDING DEPARTMENT	407,034	21,702	27,023	14,539	298,412	306,388	248,690	100,646	75.27
<b>MUNICIPAL BUILDING</b>									
000-5-90-205-00 Cleaning Service	32,220	2,685	2,685	2,685	26,850	26,850	26,850	5,370	83.33
000-5-90-230-00 Generator Fuel	4,000	0	0	0	2,350	2,350	0	1,650	58.75
000-5-90-240-00 Building Maint/Repair	53,055	0	764	314	53,055	74,614	54,318 (	21,559)	140.64
000-5-90-246-00 Miscellaneous	1,000	83	0	0	833	0	0	1,000	0.00
000-5-90-270-00 Building Supplies	6,000	500	572	71	5,000	3,597	2,624	2,403	59.95
000-5-90-286-00 Electric	80,000	6,104	5,680	6,146	66,064	74,310	66,519	5,690	92.89
000-5-90-286-01 Natural Gas	5,000	492	627	488	4,349	5,252	4,318 (	252)	105.05
000-5-90-286-02 Telephone/Internet	27,120	2,260	1,321	2,064	22,600	21,382	20,544	5,738	78.84
000-5-90-286-03 Water/Sewer	13,000	365	370	344	10,583	11,016	9,958	1,984	84.74
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	12,489	12,019	12,111	191,684	219,372	190,862	177,023	55.34
<b>DEBT SVC</b>									
000-5-95-299-01 Principal Expense Bond SeriesA	320,000	0	0	0	320,000	320,000	300,000	0	100.00
000-5-95-299-06 Interest Expense-Bond Series B	31,144	0	0	0	31,144	31,144	47,161	0	100.00
TOTAL DEBT SVC	351,144	0	0	0	351,144	351,144	347,161	0	100.00
<b>TOTAL EXPENDITURES</b>	<b>11,250,341</b>	<b>542,155</b>	<b>543,526</b>	<b>555,292</b>	<b>8,123,299</b>	<b>8,114,656</b>	<b>7,238,359</b>	<b>3,135,685</b>	<b>72.13</b>
<b>EXCESS OF REVENUES OVER/(UNDER) EXPENSES</b>	<b>336,332</b>	<b>602,506</b>	<b>525,271</b>	<b>175,942</b>	<b>1,813,142</b>	<b>2,421,674</b>	<b>2,598,309 (</b>	<b>2,085,342)</b>	<b>720.02</b>
<b>OTHER FINANCING SOURCES</b>									
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
<b>OTHER FINANCING USES</b>									
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
<b>SALE OF SURPLUS ASSETS</b>									
000-4-09-990-00 Sale of Surplus Assets	30,000	0	0	0	0	15,310	0	14,690	51.03
TOTAL SALE OF SURPLUS ASSETS	30,000	0	0	0	0	15,310	0	14,690	51.03



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DEPARTMENTAL EXPENDITURES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS	30,000	0	0	0	0	15,310	0	14,690	51.03
NET INCOME	366,332	602,506	525,271	175,942	1,813,142	2,436,984	2,598,309 ( 2,070,652)		720.02
<u>FUND BALANCE</u>									
000-3035 Surplus Fund Balance						<u>9,427,018</u>	<u>6,605,035</u>		
BEGINNING FUND BALANCE						9,427,018	6,605,035		
CURRENT FUND BALANCE						<u>11,864,001</u>	<u>9,203,344</u>		

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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	93,251	97,118	119,284	1,017,228	1,177,908	1,114,263	16,092	98.65
11-4-02-915-00 Grant Revenue	491,874	0	0	25,792	357,528	357,528	35,771	134,346	72.69
11-4-05-945-00 Sewer Lateral	37,000	3,000	3,992	305	36,811	36,701	33,513	299	99.19
<b>TOTAL REVENUES</b>	<b>1,722,874</b>	<b>96,251</b>	<b>101,110</b>	<b>145,381</b>	<b>1,411,568</b>	<b>1,572,137</b>	<b>1,183,547</b>	<b>150,737</b>	<b>91.25</b>

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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
<u>COURT</u>									
<u>STORMWATER</u>									
11-5-75-100-00 Storm Water Salary	116,066	8,928	9,213	9,582	93,747	95,555	99,058	20,511	82.33
11-5-75-103-00 Storm Water Longevity	780	60	60	71	630	630	743	150	80.80
11-5-75-106-00 Storm Water Overtime	500	38	0	26	404	6	218	495	1.10
11-5-75-120-00 Payroll Taxes	7,088	545	649	671	5,725	6,750	6,938	338	95.23
11-5-75-130-00 Health Insurance	16,362	0	0	0	13,635	11,723	12,971	4,639	71.65
11-5-75-131-00 Dental Insurance	1,558	130	108	127	1,298	1,212	1,273	346	77.80
11-5-75-134-00 HRA Expense	625	52	0	0	521	0	0	625	0.00
11-5-75-140-00 Pension	7,745	596	355	491	6,256	3,681	5,102	4,064	47.53
11-5-75-180-00 Workers Compensation	433	0	10	0	433	442	389 (	9)	102.11
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	159	167	2,500	1,494	1,449	1,506	49.81
11-5-75-240-03 Vehicle/Equipment Maintenance	700	0	0	0	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	417	0	200	500	0.00
11-5-75-270-02 Office Supplies	1,500	125	60	0	1,250	192	309	1,308	12.77
11-5-75-285-00 Uniforms	500	42	0	0	417	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	58,988	0	115,046	459,558 (	115,046)	0.00
11-5-75-492-00 Project Engineering	452,500	0	0	0	346,193	346,192	261,529	106,308	76.51
11-5-75-493-00 Storm Water PhaseII Compliance	19,000	0	0	500	3,850	3,850	4,350	15,150	20.26
11-5-75-494-00 Geyer TIP Program	457,011	7,947	7,947	0	48,989	48,986	0	408,025	10.72
11-5-75-495-00 Sewer Lateral Program	37,000	5,633	0	2,875	25,733	20,250	21,725	16,750	54.73
TOTAL STORMWATER	1,289,968	24,387	18,562	73,498	618,206	720,452	891,785	569,516	55.85
TOTAL EXPENDITURES	1,289,968	24,387	18,562	73,498	618,206	720,452	891,785	569,516	55.85
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	432,906	71,864	82,548	71,883	793,362	851,685	291,762 (	418,779)	196.74
<u>OTHER FINANCING SOURCES</u>									
<u>OTHER FINANCING USES</u>									
<u>SALE OF SURPLUS ASSETS</u>									
NET OTHER SOURCES (USES) &									
NET INCOME	432,906	71,864	82,548	71,883	793,362	851,685	291,762 (	418,779)	196.74



CITY OF FRONTENAC  
 FINANCIAL STATEMENT (UNAUDITED)  
 AS OF: APRIL 30TH, 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
<u>FUND BALANCE</u>									
11-3035 Fund Balance						<u>1,715,023</u>	<u>1,617,296</u>		
BEGINNING FUND BALANCE						1,715,023	1,617,296		
CURRENT FUND BALANCE						<u>2,566,709</u>	<u>1,909,059</u>		

CITY OF FRONTENAC  
 FINANCIAL STATEMENT (UNAUDITED)  
 AS OF: APRIL 30TH, 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
<u>10 -GENERAL FUND</u>									
REVENUE	9,548,613	1,028,502	952,240	626,459	8,717,773	9,200,773	8,302,588	347,840	96.36
EXPENSES									
ADMINISTRATION	763,438	53,995	51,105	45,705	638,873	637,935	563,540	125,503	83.56
BOARDS & COMMISSIONS	25,164	300	507	1,281	18,732	21,146	23,234	4,018	84.03
LEGAL	95,000	7,917	4,800	0	79,167	71,168	71,264	23,832	74.91
COURT	107,777	7,710	7,657	7,612	86,259	88,617	84,626	19,160	82.22
FIRE DEPARTMENT	2,872,967	169,706	174,295	148,828	2,332,801	2,298,537	2,270,563	574,430	80.01
POLICE DEPARTMENT	3,407,859	203,288	207,498	255,721	2,761,700	2,717,358	2,482,953	690,501	79.74
BUILDING DEPARTMENT	372,034	21,452	26,869	14,398	295,912	303,649	247,621	68,385	81.62
TOTAL EXPENSES	7,644,239	464,368	472,731	473,545	6,213,443	6,138,409	5,743,801	1,505,830	80.30
EXCESS OF REVENUES OVER (UNDER) EXPENSES	1,904,374	564,134	479,509	152,914	2,504,330	3,062,364	2,558,787	( 1,157,990)	160.81
OTHER FINANCING USES	911,613	0	0	0	0	0	0	911,613	0.00
SALE OF SURPLUS ASSETS	0	0	0	0	0	15,310	0	( 15,310)	0.00
NET INCOME	992,761	564,134	479,509	152,914	2,504,330	3,077,674	2,558,787	( 2,084,913)	160.81
BEGINNING FUND BALANCE						8,783,690	6,114,778		
CURRENT FUND BALANCE						11,861,364	8,673,565		
<u>11 -PARKS &amp; STORMWATER FUND</u>									
REVENUE	1,722,874	96,251	101,110	145,381	1,411,568	1,572,137	1,183,547	150,737	91.25
EXPENSES									
STORMWATER	1,289,968	24,387	18,562	73,498	618,206	720,452	891,785	569,516	55.85
TOTAL EXPENSES	1,289,968	24,387	18,562	73,498	618,206	720,452	891,785	569,516	55.85
EXCESS OF REVENUES OVER (UNDER) EXPENSES	432,906	71,864	82,548	71,883	793,362	851,685	291,762	( 418,779)	196.74
NET INCOME	432,906	71,864	82,548	71,883	793,362	851,685	291,762	( 418,779)	196.74
BEGINNING FUND BALANCE						1,715,023	1,617,296		
CURRENT FUND BALANCE						2,566,709	1,909,059		

CITY OF FRONTENAC  
 FINANCIAL STATEMENT (UNAUDITED)  
 AS OF: APRIL 30TH, 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
<b>12 -CAPITAL IMPROVEMENT FUND</b>									
REVENUE	2,038,060	116,159	116,557	104,775	1,218,668	1,335,557	1,534,080	702,503	65.53
EXPENSES									
ADMINISTRATION	320,504	8,315	2,469	5,369	292,448	294,349	247,930	26,155	91.84
COURT	200	0	0	632	200	1,007	632	( 807)	503.44
FIRE DEPARTMENT	512,601	2,768	4,556	7,153	179,011	192,692	58,044	319,909	37.59
POLICE DEPARTMENT	371,802	17,633	15,038	10,148	335,889	329,421	107,349	42,381	88.60
PUBLIC WORKS	1,618,456	36,331	36,559	46,194	556,979	585,524	541,511	1,032,932	36.18
BUILDING DEPARTMENT	35,000	250	153	142	2,500	2,738	1,069	32,262	7.82
MUNICIPAL BUILDING	396,395	12,489	12,019	12,111	191,684	219,372	190,862	177,023	55.34
DEBT SVC	351,144	0	0	0	351,144	351,144	347,161	0	100.00
TOTAL EXPENSES	3,606,102	77,787	70,795	81,747	1,909,856	1,976,247	1,494,558	1,629,855	54.80
EXCESS OF REVENUES OVER (UNDER) EXPENSES	( 1,568,042)	38,372	45,762	23,028	( 691,188)	( 640,690)	39,522	( 927,352)	40.86
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)	38,372	45,762	23,028	( 691,188)	( 640,690)	39,522	14,261	40.86
BEGINNING FUND BALANCE						643,327	490,257		
CURRENT FUND BALANCE						2,637	529,779		
<b>TOTAL ALL FUNDS</b>									
TOTAL REVENUE	13,309,547	1,240,912	1,169,906	876,615	11,348,009	12,108,467	11,020,215	1,201,080	90.98
TOTAL EXPENSES	12,540,309	566,542	562,088	628,791	8,741,505	8,835,108	8,130,144	3,705,201	70.45
EXCESS OF REVENUES OVER (UNDER) EXPENSES	769,238	674,370	607,819	247,825	2,606,504	3,273,359	2,890,071	( 2,504,121)	425.53
NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS	30,000	0	0	0	0	15,310	0	14,690	51.03
NET INCOME	799,238	674,370	607,819	247,825	2,606,504	3,288,669	2,890,071	( 2,489,431)	411.48
CURRENT FUND BALANCE						3,303,979	2,890,071		

CITY OF FRONTENAC  
 PERSONNEL SUMMARY - ALL FUNDS  
 AS OF: APRIL 30TH, 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
<u>ADMINISTRATION</u>									
SALARIES	431,349	33,179	33,005	29,168	348,401	325,288	302,412	106,061	75.41
LONGEVITY	1,660	128	128	138	1,341	1,341	1,454	319	80.77
TIME IN RANK	2,234	172	172	149	1,804	1,718	1,549	516	76.92
EDUCATION	1,200	92	92	92	969	969	969	231	80.78
OVERTIME	500	38	0	26	423	115	218	385	23.08
PAYROLL TAXES	31,504	2,423	2,415	2,121	25,446	23,789	22,016	7,715	75.51
HEALTH INS	33,259	0	0	0	27,716	25,866	26,301	7,393	77.77
DENTAL INS	2,625	219	197	214	2,406	2,190	2,145	435	83.44
DISABILITY	20,000	1,667	1,679	1,679	16,667	15,861	16,640	4,139	79.31
HRA EXPENSE	1,375	0	0	0	343	343	1,199	1,032	24.91
PENSION	19,225	1,479	1,894	2,462	15,528	18,858	25,450	367	98.09
EAP	1,716	458	0	0	1,716	1,749	1,287 (	33)	101.92
WORKERS COMP	1,020	0	10	0	1,020	1,029	886 (	9)	100.89
TOTAL ADMINISTRATION	547,667	39,855	39,592	36,050	443,779	419,119	402,525	128,548	76.53
<u>BOARDS &amp; COMMISSIONS</u>									
<u>COURT</u>									
SALARIES	72,229	5,556	5,642	5,148	58,339	58,388	53,589	13,841	80.84
OVERTIME	0	0	0	0	0	133	0 (	133)	0.00
PAYROLL TAXES	5,107	393	415	378	4,125	4,293	3,887	814	84.06
HEALTH INS	6,417	0	0	0	5,348	5,373	5,682	1,044	83.74
DENTAL INS	533	44	44	44	489	489	477	44	91.77
HRA EXPENSE	250	21	0	0	208	0	0	250	0.00
PENSION	3,178	244	248	340	2,567	2,564	3,528	614	80.69
WORKERS COMP	153	0	2	0	153	155	143 (	2)	101.58
TOTAL COURT	87,867	6,258	6,351	5,909	71,229	71,397	67,306	16,470	81.26
<u>FIRE DEPARTMENT</u>									
SALARIES	1,895,915	141,552	142,741	127,465	1,486,369	1,457,546	1,448,019	438,369	76.88
HOLIDAY	62,800	0	0	0	56,300	55,800	49,544	7,000	88.85
LONGEVITY	6,640	511	511	511	5,363	5,363	7,268	1,277	80.77
TIME IN RANK	4,291	330	336	301	3,466	3,424	4,102	867	79.78
EDUCATION	2,400	185	185	185	1,938	1,939	1,939	461	80.78
OVERTIME	110,000	8,461	16,802	3,442	88,847	97,239	110,072	12,761	88.40
PAYROLL TAXES	153,655	11,819	11,695	9,614	124,101	118,295	118,429	35,360	76.99
HEALTH INS	228,853	0	0	0	190,711	188,880	173,808	39,973	82.53
DENTAL INS	17,715	1,476	1,521	1,362	14,763	16,562	13,806	1,153	93.49
HRA EXPENSE	3,500	292	0	1,618	2,917	0	3,502	3,500	0.00
PENSION	16,211	1,247	1,240	1,016	13,094	12,743	11,711	3,468	78.61
WORKERS COMP	160,751	0 (	1,481)	0	160,751	159,271	153,259	1,480	99.08

CITY OF FRONTENAC  
 PERSONNEL SUMMARY - ALL FUNDS  
 AS OF: APRIL 30TH, 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
TOTAL FIRE DEPARTMENT	2,662,731	165,873	173,549	145,515	2,148,619	2,117,063	2,095,458	545,668	79.51
<u>POLICE DEPARTMENT</u>									
SALARIES	2,109,009	162,225	163,811	147,790	1,703,447	1,661,760	1,486,933	447,249	78.79
HOLIDAY	67,372	0	0	0	60,262	63,014	55,188	4,358	93.53
LONGEVITY	13,360	1,028	1,028	1,028	10,791	10,791	10,662	2,569	80.77
TIME IN RANK	3,321	255	265	239	2,682	2,709	2,480	612	81.56
EDUCATION	15,602	1,200	1,200	1,200	12,602	12,602	12,602	3,000	80.77
OVERTIME	18,000	1,385	3,202	699	14,539	22,527	9,197	( 4,527)	125.15
PAYROLL TAXES	161,433	12,417	12,197	10,926	130,383	128,331	114,546	33,102	79.49
HEALTH INS	228,853	0	0	0	190,711	195,521	181,572	33,332	85.44
DENTAL INS	18,782	1,565	1,736	1,617	15,652	19,161	16,213	( 379)	102.02
HRA EXPENSE	3,000	0	0	0	2,761	1,234	1,000	1,766	41.13
PENSION	209,306	16,100	15,317	13,629	169,056	158,702	139,588	50,604	75.82
WORKERS COMP	103,121	0	2,767	0	103,121	105,888	95,299	( 2,767)	102.68
TOTAL POLICE DEPARTMENT	2,951,159	196,175	201,523	177,127	2,416,006	2,382,240	2,125,280	568,919	80.72
<u>PUBLIC WORKS</u>									
SALARIES	192,219	14,785	16,921	14,237	155,255	166,289	147,942	25,930	86.51
LONGEVITY	4,000	308	308	308	3,231	3,231	3,231	769	80.77
TIME IN RANK	1,240	95	109	92	1,002	1,068	952	172	86.13
OVERTIME	5,500	423	79	0	4,442	4,363	4,572	1,138	79.32
PAYROLL TAXES	12,604	970	1,227	1,031	10,180	12,352	11,096	252	98.00
HEALTH INS	37,429	0	0	0	31,191	31,327	29,736	6,102	83.70
DENTAL INS	3,116	260	260	255	2,597	2,858	2,546	258	91.72
HRA EXPENSE	1,000	83	0	0	833	730	1,000	270	73.00
PENSION	13,395	1,030	763	966	10,819	7,664	10,321	5,731	57.21
WORKERS COMP	17,133	0	( 124)	0	17,133	17,009	17,087	124	99.28
TOTAL PUBLIC WORKS	287,636	17,954	19,542	16,888	236,683	246,889	228,483	40,747	85.83
<u>STORMWATER</u>									
SALARIES	116,066	8,928	9,213	9,582	93,747	95,555	99,058	20,511	82.33
LONGEVITY	780	60	60	71	630	630	743	150	80.80
OVERTIME	500	38	0	26	404	6	218	495	1.10
PAYROLL TAXES	7,088	545	649	671	5,725	6,750	6,938	338	95.23
HEALTH INS	16,362	0	0	0	13,635	11,723	12,971	4,639	71.65
DENTAL INS	1,558	130	108	127	1,298	1,212	1,273	346	77.80
HRA EXPENSE	625	52	0	0	521	0	0	625	0.00
PENSION	7,745	596	355	491	6,256	3,681	5,102	4,064	47.53
WORKERS COMP	433	0	10	0	433	442	389	( 9)	102.11
TOTAL STORMWATER	151,157	10,349	10,395	10,968	122,648	119,998	126,692	31,159	79.39

CITY OF FRONTENAC  
 PERSONNEL SUMMARY - ALL FUNDS  
 AS OF: APRIL 30TH, 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
<u>BUILDING DEPARTMENT</u>									
SALARIES	214,201	16,476	19,102	12,368	173,010	173,717	135,665	40,484	81.10
LONGEVITY	760	58	58	37	614	614	388	146	80.77
EDUCATION	396	30	30	30	320	320	320	76	80.77
OVERTIME	1,000	77	0	21	808	85	114	915	8.49
PAYROLL TAXES	13,414	1,032	1,396	906	10,834	12,651	9,887	763	94.31
HEALTH INS	21,602	0	0	0	18,002	22,004	16,117 (	402)	101.86
DENTAL INS	1,572	131	174	128	1,310	1,874	1,156 (	302)	119.19
HRA EXPENSE	875	73	0	0	729	500	0	375	57.14
PENSION	9,520	732	537	821	7,689	6,257	7,764	3,263	65.72
WORKERS COMP	8,824	0	1,232	0	8,824	10,056	7,557 (	1,232)	113.96
TOTAL BUILDING DEPARTMENT	272,164	18,610	22,531	14,312	222,140	228,077	178,967	44,087	83.80
TOTAL SALARY EXPENSES	6,960,381	455,074	473,483	406,769	5,661,105	5,584,782	5,224,710	1,375,599	80.24

CITY OF FRONTENAC  
 PERSONNEL SUMMARY - ALL FUNDS  
 AS OF: APRIL 30TH, 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
<u>CITY WIDE</u>									
SALARIES	5,030,988	382,702	390,436	345,758	4,018,568	3,938,544	3,673,618	1,092,444	78.29
HOLIDAY	130,172	0	0	0	116,562	118,814	104,732	11,358	91.27
LONGEVITY	27,200	2,092	2,092	2,092	21,969	21,970	23,746	5,230	80.77
TIME IN RANK	11,086	853	882	781	8,954	8,919	9,083	2,167	80.45
EDUCATION	19,598	1,507	1,508	1,508	15,829	15,830	15,830	3,768	80.77
OVERTIME	135,500	10,423	20,083	4,213	109,463	124,468	124,390	11,032	91.86
PAYROLL TAXES	384,805	29,599	29,993	25,646	310,794	306,461	286,798	78,344	79.64
HEALTH INS	572,775	0	0	0	477,312	480,694	446,187	92,081	83.92
DENTAL INS	45,901	3,825	4,040	3,748	38,514	44,346	37,615	1,555	96.61
DISABILITY	20,000	1,667	1,679	1,679	16,667	15,861	16,640	4,139	79.31
HRA EXPENSE	10,625	521	0	1,618	8,312	2,807	6,701	7,818	26.41
PENSION	278,580	21,428	20,355	19,725	225,009	210,470	203,463	68,110	75.55
EAP	1,716	458	0	0	1,716	1,749	1,287 (	33)	101.92
WORKERS COMP	291,435	0	2,415	0	291,435	293,851	274,620 (	2,416)	100.83
<b>TOTAL SALARY EXPENSES</b>	<b>6,960,381</b>	<b>455,074</b>	<b>473,483</b>	<b>406,769</b>	<b>5,661,105</b>	<b>5,584,782</b>	<b>5,224,710</b>	<b>1,375,599</b>	<b>80.24</b>

City of Frontenac  
 Unrestricted Cash  
 4/30/2023

	6/30/2019	6/30/2020	6/30/2021	6/30/2022	4/30/2023
General Fund Checking	1,237,855.11	1,030,596.11	162,925.72	3,205,811.21	1,090,904.03
Triad Bank Money Market	7,183,191.57	7,279,209.91	6,796,240.96	6,813,307.26	6,926,075.28
MOSIP Investments	-	-	-	-	5,000,000.00
UMB Money Market	60,717.68	60,808.95	809.15	809.56	809.90
PNC Money Market	26,840.29	27,636.47	182,165.74	32,180.43	83,146.66
GF Cash	8,508,604.65	8,398,251.44	7,142,141.57	10,052,108.46	13,100,935.87
Due to SW Fund	(1,848,274.72)	(1,984,712.02)	(1,460,989.59)	(1,581,897.08)	(2,352,574.69)
Due to Cap Imp Fund	-	-	-	(162,341.35)	-
Unrestricted Cash	<u>\$ 6,660,329.93</u>	<u>\$ 6,413,539.42</u>	<u>\$ 5,681,151.98</u>	<u>\$ 8,307,870.03</u>	<u>\$ 10,748,361.18</u>