

CITY OF
FRONTENAC



FINANCIAL REPORT

Aug 2023

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

TABLE OF CONTENTS

Topic	Page #
✦ Toplevel Reports	
Consolidated Summary-General and Capital Funds	1
Parks and Stormwater Summary	2
Consolidated Revenues-General and Capital Funds	2
Consolidated Expenses-General and Capital Funds	3
Personnel Expenses	3
Net Income Without Capital Purchase/Capital Project Accts.	4
✦ Regular Reports	
Consolidated Summary-General and Capital Funds	5
Consolidated Financial Statement-General and Capital Funds	6
Parks and Stormwater Statement	13
All Funds Summary	16
Personnel Summary	19
Sales Tax Reports	23

CAPITAL IMPROVEMENT FUND AND GENERAL FUND

Consolidated Summary Aug 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	12,205,495	652,188	635,004	(17,184)	-2.6%	1,041,574	(406,570)	-39.0%	1,265,380	1,244,605	(20,775)	-1.6%	1,576,325	(331,720)	-21.0%
TOTAL EXPENSES	12,536,754	965,133	1,109,560	144,427	15.0%	811,099	298,461	36.8%	2,180,895	2,262,702	81,807	3.8%	1,785,084	477,618	26.8%
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(331,259)	(312,945)	(474,556)	(161,611)	-51.6%	230,475	(705,031)	-305.9%	(915,515)	(1,018,097)	(102,582)	-11.2%	(208,759)	(809,338)	-387.7%
SALE OF SURPLUS ASSETS	50,000	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
NET INCOME	(281,259)	(312,945)	(474,556)	(161,611)	-51.6%	230,475	(705,031)	-305.9%	(915,515)	(1,018,097)	(102,582)	-11.2%	(208,759)	(809,338)	-387.7%

REVENUES -CAP/GF SUMMARY

Monthly Revenues (reflecting sales tax from 2 mos. ago) (Page 1):
 Monthly Revenues are DOWN 2.6% or \$17,184 compared to the monthly budget.
 Monthly Revenues are DOWN 39.0% or \$406,570 compared to the same month a year ago.
 YTD Revenues are DOWN 1.6% or \$20,774 compared to the YTD budget.
 YTD Revenues are DOWN 21.0% or \$331,719 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 \$2,600 (6%) for the month and Up \$20,111 (34%) YTD
 PILOTS – Down \$25,000 (28%) for the month and Down \$25,000 (28%) YTD
 Interest Income – Down \$18,500 (99%) for the month and Down \$14,600 (39%) YTD

CAP/GF/SUMMARY OF EXPENDITURES:

TOTAL EXPENDITURES including capital projects/purchases budgets (pg.1): UP \$144,427 or 15.0% for the month compared to budget and UP \$298,461 or 36.8% compared to the same month a year ago. Total expenditures are UP \$81,807 or 3.8% compared to the YTD budget and UP \$477,618 or 26.8% compared to the prior year YTD.

NOTES:

Expense Variances:

PILOTS – Frontenac Grove did not pay in August. I have been in communication with them and they intend to bring the payment in October.

Interest Income – MOSIP interest has not been accrued for August yet.

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

Monthly operational expenditures are UP \$135,525 or 15.2% compared to the monthly budget.
 Monthly operational expenditures are UP \$244,047 or 31.2% compared to the same month last year.
 YTD operational expenditures are UP \$73,065 or 3.5% compared to the YTD budget.
 Operational Expenditures are UP \$384,413 or 21.9% 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 cash basis statements.

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

Monthly Net Income is DOWN \$161,611 or 51.6% compared to the monthly budget.
 Monthly Net Income is DOWN \$705,031 or 305.9% compared to the same month a year ago.
 YTD Net Income is DOWN \$102,581 or 11.2% compared to the YTD budget.
 YTD Net Income is DOWN \$809,337 or 387.7% compared to last year (YTD).

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

Monthly Net Income is DOWN \$152,805 or 59.6% compared to the monthly budget.
 Monthly Net Income is DOWN \$288,004 or 238.0% compared to the same month a year ago.
 YTD Net Income is DOWN \$93,703 or 11.2% compared to the YTD budget.
 YTD Net Income is DOWN \$368,283 or 65.8% compared to last year (YTD).

PARKS AND STORMWATER FUND															
Summary Aug 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	4,825,717	103,874	114,299	10,425	10.0%	129,809	(15,510)	-11.9%	239,102	244,689	5,587	2.3%	275,955	(31,266)	-11.3%
TOTAL EXPENSES	6,787,587	40,206	35,692	(4,514)	-11.2%	106,132	(70,440)	-66.4%	85,614	80,599	(5,015)	-5.9%	179,626	(99,027)	-55.1%
NET INCOME	(1,961,870)	63,668	78,607	14,939	23.5%	23,677	54,930	232.0%	153,488	164,090	10,602	6.9%	96,329	67,761	70.3%

CAPITAL IMPROV. FUND AND GENERAL FUND															
REVENUES Aug 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	3,400,000	718	682	(36)	-5.0%	709	(27)	-3.8%	1,576	3,600	2,024	128.4%	1,557	2,043	131.2%
One Cent Tax	1,820,000	113,277	122,430	9,153	8.1%	137,027	(14,597)	-10.7%	257,530	257,939	409	0.2%	264,694	(6,755)	-2.6%
Quarter Cent Tax	586,500	42,838	48,818	5,980	14.0%	54,369	(5,551)	-10.2%	98,708	101,866	3,158	3.2%	103,792	(1,926)	-1.9%
Quarter Cent Fire Tax	680,000	51,388	56,400	5,012	9.8%	62,618	(6,218)	-9.9%	115,253	117,606	2,353	2.0%	120,304	(2,698)	-2.2%
Half-Cent Sales Tax	1,157,000	87,434	95,881	8,447	9.7%	106,450	(10,569)	-9.9%	196,100	199,930	3,830	2.0%	204,517	(4,587)	-2.2%
Prop P Sales Tax	229,000	24,126	21,680	(2,446)	-10.1%	21,640	40	0.2%	43,788	39,610	(4,178)	-9.5%	39,277	333	0.8%
Use Tax	315,000	41,450	44,075	2,625	6.3%	36,674	7,401	20.2%	59,126	79,237	20,111	34.0%	52,313	26,924	51.5%
Road & Bridge Tax	292,000	82	85	3	3.7%	83	2	2.4%	187	357	170	90.9%	190	167	87.9%
Cigarette Tax	6,000	399	342	(57)	-14.3%	341	1	0.3%	1,049	865	(184)	-17.5%	896	(31)	-3.5%
MO Motor Fuel Tax	122,000	10,013	10,928	915	9.1%	9,138	1,790	19.6%	20,347	21,912	1,565	7.7%	18,570	3,342	18.0%
MO MV Sales Tax	37,500	3,379	3,559	180	5.3%	3,164	395	12.5%	6,780	7,040	260	3.8%	6,348	692	10.9%
MO MV Fee Increase	17,500	1,297	1,229	(68)	-5.2%	1,159	70	6.0%	2,868	2,475	(393)	-13.7%	2,563	(88)	-3.4%
Grant Revenue	709,680	16,493	16,589	96	0.6%	379,202	(362,613)	-95.6%	31,489	31,353	(136)	-0.4%	379,202	(347,849)	-91.7%
Utility Taxes - Electric	296,000	41,017	35,149	(5,868)	-14.3%	36,778	(1,629)	-4.4%	71,231	63,926	(7,305)	-10.3%	63,869	57	0.1%
Utility Taxes - Gas	67,000	2,362	2,957	595	25.2%	2,689	268	10.0%	3,438	7,186	3,748	109.0%	3,914	3,272	83.6%
Utility Taxes - Telephone	43,400	3,617	3,879	262	7.2%	3,585	294	8.2%	7,233	8,918	1,685	23.3%	7,715	1,203	15.6%
Utility Taxes-Water	41,700	5,340	5,876	536	10.0%	5,280	596	11.3%	9,157	11,324	2,167	23.7%	9,055	2,269	25.1%
Cable Franchise Fees	67,300	-	-	-	0.0%	3,944	(3,944)	-100.0%	16,825	16,422	(403)	-2.4%	16,679	(257)	-1.5%
Business Licenses	386,000	1,478	1,100	(378)	-25.6%	1,455	(355)	-24.4%	1,783	2,449	666	37.4%	1,755	694	39.5%
PILOTS	535,950	90,046	64,896	(25,150)	-27.9%	62,400	2,496	4.0%	90,046	64,896	(25,150)	-27.9%	62,400	2,496	4.0%
Liquor Licenses	9,750	-	-	-	0.0%	-	-	0.0%	-	1,300	1,300	100.0%	-	1,300	100.0%
Building Permits	250,000	20,833	29,380	8,547	41.0%	16,506	12,874	78.0%	41,665	46,951	5,286	12.7%	33,439	13,512	40.4%
Bldg Dept Reimbursed Fees	5,000	417	1,241	824	197.6%	622	619	99.5%	833	1,328	495	59.4%	622	706	113.5%
West End Park Reimbursement	-	-	950	950	100.0%	-	950	100.0%	-	2,910	2,910	100.0%	-	2,910	100.0%
Board of Adjustment Fees	500	-	(250)	(250)	0.0%	-	(250)	0.0%	-	(250)	(250)	0.0%	-	(250)	0.0%
Building Sign Fees	500	-	225	225	100.0%	-	225	100.0%	-	225	225	100.0%	-	225	100.0%
Police/Fire Protection	390,115	32,510	32,110	(400)	-1.2%	43,049	(10,939)	-25.4%	65,019	57,717	(7,302)	-11.2%	86,098	(28,381)	-33.0%
Alarm Fees/Police Reports	15,000	1,250	165	(1,085)	-86.8%	270	(105)	-38.9%	2,500	273	(2,227)	-89.1%	405	(132)	-32.6%
Ambulance Revenues	155,000	12,916	12,631	(285)	-2.2%	16,803	(4,172)	-24.8%	25,832	23,862	(1,970)	-7.6%	26,489	(2,627)	-9.9%
Court Fines	214,000	17,833	12,114	(5,719)	-32.1%	28,768	(16,654)	-57.9%	35,667	26,016	(9,651)	-27.1%	48,337	(22,321)	-46.2%
Interest Income	225,000	18,750	213	(18,537)	-98.9%	5,533	(5,320)	-96.2%	37,500	22,892	(14,608)	-39.0%	9,961	12,931	129.8%
Leasing	71,100	5,925	5,985	60	1.0%	5,795	190	3.3%	11,850	5,985	(5,865)	-49.5%	11,591	(5,606)	-48.4%
Miscellaneous Revenues	60,000	5,000	3,685	(1,315)	-26.3%	(4,477)	8,162	182.3%	10,000	16,485	6,485	64.9%	(227)	16,712	7362.1%
TOTAL REVENUES	12,205,495	652,188	635,004	(17,184)	-2.6%	1,041,574	(406,570)	-39.0%	1,265,380	1,244,605	(20,775)	-1.6%	1,576,325	(331,720)	-21.0%

CAPITAL IMPROVEMENT FUND AND GENERAL FUND EXPENDITURES

EXPENSES Aug 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	934,674	46,879	69,115	22,236	47.4%	156,822	(87,707)	-55.9%	243,950	277,862	33,912	13.9%	262,728	15,134	5.8%
BOARDS & COMMISSIONS	171,649	11,548	7,337	(4,211)	-36.5%	11,806	(4,469)	-37.9%	36,879	21,652	(15,227)	-41.3%	13,974	7,678	54.9%
LEGAL	90,000	7,500	7,490	(10)	-0.1%	13,259	(5,769)	-43.5%	15,000	7,490	(7,510)	-50.1%	13,259	(5,769)	-43.5%
COURT	120,211	9,583	9,666	83	0.9%	9,350	316	3.4%	18,885	18,031	(854)	-4.5%	17,186	845	4.9%
FIRE DEPARTMENT	3,353,230	264,916	262,475	(2,441)	-0.9%	224,282	38,193	17.0%	671,374	640,189	(31,185)	-4.6%	548,284	91,905	16.8%
POLICE DEPARTMENT	3,926,969	267,190	312,650	45,460	17.0%	250,956	61,694	24.6%	587,274	608,541	21,267	3.6%	625,851	(17,310)	-2.8%
PUBLIC WORKS	2,800,447	301,130	369,480	68,350	22.7%	61,074	308,406	505.0%	503,449	562,590	59,141	11.7%	181,865	380,725	209.3%
BUILDING DEPARTMENT	426,459	34,204	31,573	(2,631)	-7.7%	29,362	2,211	7.5%	64,668	61,263	(3,405)	-5.3%	53,961	7,302	13.5%
MUNICIPAL BUILDING	366,323	22,183	39,774	17,591	79.3%	38,616	1,158	3.0%	39,416	65,084	25,668	65.1%	52,404	12,680	24.2%
DEBT SVC	346,792	-	-	-	0.0%	15,572	(15,572)	-100.0%	-	-	-	0.0%	15,572	(15,572)	-100.0%
TOTAL EXPENSES	12,536,754	965,133	1,109,560	144,427	15.0%	811,099	298,461	36.8%	2,180,895	2,262,702	81,807	3.8%	1,785,084	477,618	26.8%

DEPARTMENTAL PERSONNEL EXPENDITURES

EXPENSES Aug 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	380,951	31,434	37,767	6,333	20.1%	41,053	(3,286)	-8.0%	61,581	71,548	9,967	16.2%	81,393	(9,845)	-12.1%
TOTAL BOARDS/COMMISSIONS	139,700	11,298	5,119	(6,179)	-54.7%	-	5,119	100.0%	22,179	5,231	(16,948)	-76.4%	-	5,231	100.0%
TOTAL COURT	93,268	7,736	7,393	(343)	-4.4%	7,289	104	1.4%	14,991	14,336	(655)	-4.4%	14,125	211	1.5%
TOTAL FIRE DEPARTMENT	2,932,274	225,885	217,411	(8,474)	-3.8%	189,128	28,283	15.0%	524,463	491,316	(33,147)	-6.3%	452,066	39,250	8.7%
TOTAL POLICE DEPARTMENT	3,111,149	247,217	268,768	21,551	8.7%	229,276	39,492	17.2%	538,677	546,833	8,156	1.5%	503,113	43,720	8.7%
TOTAL PUBLIC WORKS	321,677	26,231	25,761	(470)	-1.8%	23,794	1,967	8.3%	59,585	57,346	(2,239)	-3.8%	54,256	3,090	5.7%
TOTAL STORMWATER	151,327	12,879	12,713	(166)	-1.3%	12,454	259	2.1%	24,788	24,434	(354)	-1.4%	24,380	54	0.2%
TOTAL BUILDING DEPARTMENT	301,909	25,699	22,799	(2,900)	-11.3%	22,238	561	2.5%	53,784	50,615	(3,169)	-5.9%	46,666	3,949	8.5%
TOTAL	7,432,255	588,379	597,731	9,352	1.6%	525,232	72,499	13.8%	1,300,048	1,261,659	(38,389)	-3.0%	1,175,999	85,660	7.3%

CITY WIDE PERSONNEL EXPENDITURES

EXPENSES Aug 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	5,256,773	400,505	420,299	19,794	4.9%	369,751	50,548	13.7%	801,010	806,648	5,638	0.7%	738,623	68,025	9.2%
HOLIDAY	137,138	-	-	-	0.0%	-	-	0.0%	13,438	13,729	291	2.2%	12,990	739	5.7%
LONGEVITY	27,200	2,092	2,092	-	0.0%	2,092	-	0.0%	4,184	4,185	1	0.0%	4,185	-	0.0%
TIME IN RANK	11,641	895	882	(13)	-1.5%	829	53	6.4%	1,791	1,764	(27)	-1.5%	1,658	106	6.4%
EDUCATION	19,598	1,507	1,508	1	0.1%	1,508	-	0.0%	3,015	3,015	-	0.0%	3,015	-	0.0%
OVERTIME	247,750	18,557	16,860	(1,697)	-9.1%	3,775	13,085	346.6%	38,188	32,018	(6,170)	-16.2%	14,277	17,741	124.3%
PAYROLL TAXES	401,043	30,848	31,992	1,144	3.7%	27,275	4,717	17.3%	61,696	62,328	632	1.0%	55,969	6,359	11.4%
HEALTH INS	639,332	106,556	101,945	(4,611)	-4.3%	94,874	7,071	7.5%	159,833	154,117	(5,716)	-3.6%	143,189	10,928	7.6%
DENTAL INS	47,783	3,982	-	(3,982)	-100.0%	4,040	(4,040)	-100.0%	7,964	4,042	(3,922)	-49.2%	12,024	(7,982)	-66.4%
DISABILITY	20,150	1,679	1,688	9	0.5%	1,679	9	0.5%	3,358	3,370	12	0.4%	3,358	12	0.4%
HRA EXPENSE	16,000	-	153	153	100.0%	38	115	302.6%	-	885	885	100.0%	880	5	0.6%
PENSION	282,862	21,758	20,312	(1,446)	-6.6%	19,371	941	4.9%	43,516	41,498	(2,018)	-4.6%	39,676	1,822	4.6%
EAP	1,749	-	-	-	0.0%	-	-	0.0%	437	437	-	0.0%	437	-	0.0%
WORKERS COMP	323,236	-	-	-	0.0%	-	-	0.0%	161,618	133,623	(27,995)	-17.3%	145,718	(12,095)	-8.3%
TOTAL	7,432,255	588,379	597,731	9,352	1.6%	525,232	72,499	13.8%	1,300,048	1,261,659	(38,389)	-3.0%	1,175,999	85,660	7.3%

CAPITAL IMPROVEMENT FUND AND GENERAL FUND - SUMMARY

Consolidated Summary Aug 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	12,205,495	652,188	635,004	(17,184)	-2.6%	1,041,574	(406,570)	-39.0%	1,265,380	1,244,605	(20,775)	-1.6%	1,576,325	(331,720)	-21.0%
TOTAL EXPENSES	12,536,754	965,133	1,109,560	144,427	15.0%	811,099	298,461	36.8%	2,180,895	2,262,702	81,807	3.8%	1,785,084	477,618	26.8%
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(331,259)	(312,945)	(474,556)	(161,611)	-51.6%	230,475	(705,031)	-305.9%	(915,515)	(1,018,097)	(102,582)	-11.2%	(208,759)	(809,338)	-387.7%
SALE OF SURPLUS ASSETS	50,000	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
NET INCOME	(281,259)	(312,945)	(474,556)	(161,611)	-51.6%	230,475	(705,031)	-305.9%	(915,515)	(1,018,097)	(102,582)	-11.2%	(208,759)	(809,338)	-387.7%
Admin Capital Expense	12,750	-	1,660	1,660	100.0%	8,328	(6,668)	-80.1%	-	1,660	1,660	100.0%	8,328	(6,668)	-80.1%
Boards/Comm Capital Expense	1,500	125	1,172	-	0.0%	-	1,172	100.0%	250	1,172	922	368.8%	-	1,172	100.0%
Court Capital Expense	-	-	500	500	100.0%	-	500	100.0%	-	500	500	100.0%	-	500	100.0%
FD Capital Expense/Turn-Out Gear	119,478	11,603	11,603	-	0.0%	13,558	(1,955)	-14.4%	44,803	44,801	(2)	0.0%	13,607	31,194	229.2%
PD Capital Expense	257,000	3,600	3,665	65	1.8%	5,233	(1,568)	-30.0%	10,100	10,132	32	0.3%	5,233	4,899	93.6%
PW Capital Expense	165,000	56,899	56,897	(2)	0.0%	596	56,301	9446.5%	56,899	56,897	(2)	0.0%	1,421	55,476	3904.0%
Bldg Capital Expense	30,000	1,000	1,000	-	0.0%	-	1,000	100.0%	1,000	1,000	-	0.0%	-	1,000	100.0%
Mun Bldg Capital Expense	125,000	-	5,632	5,632	100.0%	-	5,632	100.0%	-	5,632	5,632	100.0%	-	5,632	100.0%
Total Capital Expenditures	710,728	73,227	82,129	8,902	12.2%	27,715	54,414	196.3%	113,052	121,794	8,742	7.7%	28,589	93,205	326.0%
Grant Revenue	709,680	16,493	16,589	96	0.6%	379,202	(362,613)	-95.6%	31,489	31,353	(136)	-0.4%	379,202	(347,849)	-91.7%
REVENUES WITHOUT GRANTS	11,495,815	635,695	618,415	(17,280)	-2.7%	662,372	(43,957)	-6.6%	1,233,891	1,213,252	(20,639)	-1.7%	1,197,123	16,129	1.3%
TOTAL EXP W/O CAP ITEMS	11,826,026	891,906	1,027,431	135,525	15.2%	783,384	244,047	31.2%	2,067,843	2,140,908	73,065	3.5%	1,756,495	384,413	21.9%
NET LESS CAPITAL AND RELATED GRANTS	(330,211)	(256,211)	(409,016)	(152,805)	-59.6%	(121,012)	(288,004)	-238.0%	(833,952)	(927,656)	(93,704)	-11.2%	(559,372)	(368,284)	-65.8%

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

000-CONSOLIDATED

	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
REVENUE	12,205,495	652,187	635,002	1,041,575	1,265,380	1,244,607	1,576,324	10,960,888	10.20
EXPENSES									
ADMINISTRATION	934,674	46,879	69,115	156,822	243,950	277,862	262,728	656,812	29.73
BOARDS & COMMISSIONS	171,649	11,548	7,337	11,806	36,879	21,652	13,974	149,997	12.61
LEGAL	90,000	7,500	7,490	13,259	15,000	7,490	13,259	82,510	8.32
COURT	120,211	9,583	9,666	9,350	18,885	18,031	17,186	102,180	15.00
FIRE DEPARTMENT	3,353,230	264,916	262,475	224,282	671,374	640,189	548,284	2,713,041	19.09
POLICE DEPARTMENT	3,926,969	267,190	312,650	250,956	587,274	608,542	625,851	3,318,427	15.50
PUBLIC WORKS	2,800,447	301,130	369,480	61,074	503,449	562,590	181,865	2,237,857	20.09
BUILDING DEPARTMENT	426,459	34,204	31,573	29,362	64,668	61,263	53,961	365,196	14.37
MUNICIPAL BUILDING	366,323	22,183	39,774	38,616	39,416	65,084	52,404	301,239	17.77
DEBT SVC	346,792	0	0	15,572	0	0	15,572	346,792	0.00
TOTAL EXPENSES	12,536,754	965,132	1,109,560	811,099	2,180,896	2,262,704	1,785,084	10,274,050	18.05
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(331,259)	(312,946)	(474,558)	230,476	(915,516)	(1,018,097)	(208,760)	686,838	307.34
OTHER FINANCING SOURCES	2,231,195	0	0	0	0	0	0	2,231,195	0.00
OTHER FINANCING USES	2,231,195	0	0	0	0	0	0	2,231,195	0.00
SALE OF SURPLUS ASSETS	50,000	0	0	0	0	0	0	50,000	0.00
NET INCOME	(281,259)	(312,946)	(474,558)	230,476	(915,516)	(1,018,097)	(208,760)	736,838	307.34
BEGINNING FUND BALANCE						10,207,466	9,427,018		
FUND BALANCE						9,189,369	9,218,258		

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

000-CONSOLIDATED

REVENUES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
000-4-01-901-00 Real Estate Tax	3,400,000	718	682	709	1,576	3,600	1,557	3,396,400	0.11
000-4-01-902-00 One Cent Tax	1,820,000	113,277	122,430	137,027	257,530	257,939	264,694	1,562,061	14.17
000-4-01-903-00 Quarter Cent Tax	586,500	42,838	48,818	54,369	98,708	101,866	103,792	484,634	17.37
000-4-01-904-00 Quarter Cent Fire Tax	680,000	51,388	56,400	62,618	115,253	117,606	120,304	562,394	17.30
000-4-01-906-00 Half-Cent Sales Tax	1,157,000	87,434	95,881	106,450	196,100	199,930	204,517	957,070	17.28
000-4-01-907-00 Prop P Tax	229,000	24,126	21,680	21,640	43,788	39,610	39,277	189,390	17.30
000-4-01-908-00 Use Tax	315,000	41,450	44,075	36,674	59,126	79,237	52,313	235,763	25.15
000-4-02-910-00 Road & Bridge Tax	292,000	82	85	83	187	357	190	291,643	0.12
000-4-02-911-00 Cigarette Tax	6,000	399	342	341	1,049	865	896	5,135	14.42
000-4-02-912-00 MO Motor Fuel Tax	122,000	10,013	10,928	9,138	20,347	21,912	18,570	100,088	17.96
000-4-02-912-01 MO MV Sales Tax	37,500	3,379	3,559	3,164	6,780	7,040	6,348	30,460	18.77
000-4-02-912-02 MO MV Fee Increase	17,500	1,297	1,229	1,159	2,868	2,475	2,563	15,025	14.15
000-4-02-915-00 Grant Revenue	709,680	16,493	16,589	379,202	31,489	31,353	379,202	678,327	4.42
000-4-03-920-00 Utility Taxes-Electric	296,000	41,017	35,149	36,778	71,231	63,926	63,869	232,074	21.60
000-4-03-921-00 Utility Taxes-Gas	67,000	2,362	2,957	2,689	3,438	7,186	3,914	59,814	10.73
000-4-03-922-00 Utility Taxes-Telephone	43,400	3,617	3,879	3,585	7,233	8,918	7,715	34,482	20.55
000-4-03-923-00 Utility Taxes-Water	41,700	5,340	5,876	5,280	9,157	11,324	9,055	30,376	27.16
000-4-03-924-00 Cable Franchise Fees	67,300	0	0	3,944	16,825	16,422	16,679	50,878	24.40
000-4-04-930-00 Business Licenses	386,000	1,478	1,100	1,455	1,783	2,449	1,755	383,551	0.63
000-4-04-930-01 PILOTS	535,950	90,046	64,896	62,400	90,046	64,896	62,400	471,054	12.11
000-4-04-931-00 Liquor Licenses	9,750	0	0	0	0	1,300	0	8,450	13.33
000-4-04-932-00 Building Permits	250,000	20,833	29,380	16,506	41,665	46,951	33,439	203,049	18.78
000-4-04-932-01 Bldg Dept Reimbursed Fees	5,000	417	1,241	622	833	1,328	622	3,672	26.56
000-4-05-940-00 West End Park Reimbursement	0	0	950	0	0	2,910	0	2,910	0.00
000-4-05-941-00 Board of Adjustment Fees	500	0	250	0	0	250	0	750	50.00-
000-4-05-942-00 Building Sign Fees	500	0	225	0	0	225	0	275	45.00
000-4-05-943-00 Police/Fire Protection	390,115	32,510	32,110	43,049	65,019	57,717	86,098	332,399	14.79
000-4-05-944-00 Alarm Fees/Police Reports	15,000	1,250	165	270	2,500	273	405	14,727	1.82
000-4-05-945-00 Ambulance Revenues	155,000	12,916	12,631	16,803	25,832	23,862	26,489	131,138	15.39
000-4-06-950-00 Court Fines	214,000	17,833	12,114	28,768	35,667	26,016	48,337	187,984	12.16
000-4-07-960-00 Interest Income	225,000	18,750	213	5,533	37,500	22,892	9,961	202,108	10.17
000-4-08-971-00 Leasing	71,100	5,925	5,985	5,795	11,850	5,985	11,591	65,115	8.42
000-4-08-972-00 Miscellaneous Revenues	60,000	5,000	3,685	4,477	10,000	16,485	227	43,515	27.47
TOTAL REVENUES	12,205,495	652,187	635,002	1,041,575	1,265,380	1,244,607	1,576,324	10,960,888	10.20

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

000--CONSOLIDATED

DEPARTMENTAL EXPENDITURES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
ADMINISTRATION									
000-5-10-100-00 Admin Salary	308,510	23,731	28,190	29,783	47,461	54,370	59,566	254,140	17.62
000-5-10-103-00 Admin Longevity	140	11	69	128	22	197	255	(57)	140.66
000-5-10-104-00 Admin Time in Rank	0	0	86	158	0	258	317	(258)	0.00
000-5-10-105-00 Admin Education	0	0	46	92	0	138	185	(138)	0.00
000-5-10-106-00 Admin Overtime	750	58	0	0	115	0	0	750	0.00
000-5-10-120-00 Payroll Taxes	13,410	1,032	2,093	2,169	2,063	4,063	4,337	9,347	30.30
000-5-10-130-00 Health Insurance	25,676	4,279	4,147	5,106	6,419	5,516	7,994	20,160	21.48
000-5-10-131-00 Dental Insurance	1,748	146	0	197	291	26	614	1,722	1.50
000-5-10-132-00 Disability Insurance	20,150	1,679	1,688	1,679	3,358	3,370	3,358	16,780	16.72
000-5-10-134-00 HRA Expense	1,500	0	0	0	0	88	343	1,412	5.86
000-5-10-140-00 Pension	6,486	499	1,448	1,740	998	2,741	3,478	3,745	42.25
000-5-10-150-00 Emp Assistance Program	1,749	0	0	0	437	437	437	1,312	25.00
000-5-10-180-00 Workers Compensation	832	0	0	0	416	343	510	489	41.20
000-5-10-207-00 Public Relations	12,050	0	154	0	0	3,950	0	8,100	32.78
000-5-10-210-00 Computer Maint	143,698	8,068	18,454	25,776	63,068	73,984	48,048	69,714	51.49
000-5-10-222-00 Memberships/Subscriptions	3,394	658	499	499	869	744	659	2,650	21.92
000-5-10-235-00 Liability Insurance	140,117	54	0	63,743	105,116	112,945	96,454	27,172	80.61
000-5-10-244-00 Bankings Fees	15,600	1,300	921	1,225	2,600	1,959	2,607	13,641	12.56
000-5-10-245-00 Meetings/Seminars	10,430	15	0	13	292	118	258	10,312	1.13
000-5-10-246-00 Miscellaneous	4,303	359	420	1,147	717	836	1,452	3,467	19.42
000-5-10-247-00 Mileage	1,400	0	0	0	0	0	0	1,400	0.00
000-5-10-252-00 Postage	3,050	254	0	0	508	0	0	3,050	0.00
000-5-10-253-00 Printing/Advertising	5,950	496	40	309	992	448	309	5,502	7.52
000-5-10-260-00 Leaf Collection	128,000	0	0	0	0	0	0	128,000	0.00
000-5-10-265-00 Equipment Contracts	5,272	538	995	995	750	1,388	1,388	3,884	26.32
000-5-10-270-02 Office Supplies	1,000	83	264	200	167	273	200	727	27.35
000-5-10-279-00 Training/Cont Ed	127	0	0	0	0	0	0	127	0.00
000-5-10-299-04 Admin Capital Expense	12,750	0	1,660	8,328	0	1,660	8,328	11,090	13.02
000-5-10-300-00 Auditing/Accounting	23,400	0	0	0	0	0	0	23,400	0.00
000-5-10-320-00 Pros Attorney - Retainer	18,000	1,500	1,500	3,000	3,000	1,500	3,000	16,500	8.33
000-5-10-321-00 Legal Svcs - Pros Attorney	24,250	2,021	6,386	5,057	4,042	6,455	5,057	17,795	26.62
000-5-10-350-00 Professional Services	932	100	55	5,476	248	55	13,576	877	5.90
TOTAL ADMINISTRATION	934,674	46,879	69,115	156,822	243,950	277,862	262,728	656,812	29.73
BOARDS & COMMISSIONS									
000-5-20-100-00 City Clerk Salary	113,641	8,741	4,306	0	17,483	4,306	0	109,335	3.79
000-5-20-103-00 City Clerk Longevity	1,520	117	58	0	234	58	0	1,462	3.85
000-5-20-104-00 City Clerk Time in Rank	2,273	175	86	0	350	86	0	2,187	3.79
000-5-20-105-00 City Clerk Education	1,200	92	46	0	185	46	0	1,154	3.85
000-5-20-120-00 Payroll Taxes	8,898	684	339	0	1,369	339	0	8,559	3.81
000-5-20-130-00 Health Insurance	6,801	1,134	283	0	1,700	283	0	6,518	4.17
000-5-20-131-00 Dental Insurance	533	44	0	0	89	0	0	533	0.00
000-5-20-134-00 HRA Expense	500	0	0	0	0	0	0	500	0.00
000-5-20-140-00 Pension	4,034	310	0	0	621	0	0	4,034	0.00
000-5-20-180-00 Workers Compensation	300	0	0	0	150	112	0	188	37.27

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

000-CONSOLIDATED

DEPARTMENTAL EXPENDITURES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
000-5-20-222-00 Memberships/Subscriptions	3,694	0	0	871	2,400	2,383	3,007	1,311	64.51
000-5-20-225-00 Elections	450	0	0	0	0	0	0	450	0.00
000-5-20-235-00 Liability Ins & Bonding	12,525	0	0	10,095	10,600	10,600	10,095	1,925	84.63
000-5-20-245-00 Meetings/Seminars	9,280	0	45	0	0	45	0	9,235	0.48
000-5-20-246-00 Miscellaneous	300	25	0	0	50	0	0	300	0.00
000-5-20-247-00 Mileage	1,300	0	310	0	0	310	0	990	23.85
000-5-20-252-00 Postage	600	50	0	0	100	0	0	600	0.00
000-5-20-253-00 Printing/Advertising	1,700	0	649	840	1,200	1,869	872	(169)	109.94
000-5-20-270-01 Office Supplies	600	50	42	0	100	42	0	558	7.01
000-5-20-299-07 Boards/Comm Capital Expense	1,500	125	1,172	0	250	1,172	0	328	78.14
TOTAL BOARDS & COMMISSIONS	171,649	11,548	7,337	11,806	36,879	21,652	13,974	149,997	12.61
LEGAL									
000-5-30-310-00 City Attny Retainer	15,000	1,250	2,500	2,500	2,500	2,500	2,500	12,500	16.67
000-5-30-311-00 City Atty Legal Svcs	60,000	5,000	4,990	7,225	10,000	4,990	7,225	55,010	8.32
000-5-30-312-00 Outside Legal Svcs	15,000	1,250	0	3,534	2,500	0	3,534	15,000	0.00
TOTAL LEGAL	90,000	7,500	7,490	13,259	15,000	7,490	13,259	82,510	8.32
COURT									
000-5-40-100-00 Court Salary	77,182	5,937	5,642	5,467	11,874	11,283	10,934	65,899	14.62
000-5-40-106-00 Court Overtime	0	0	11	66	0	22	66	(22)	0.00
000-5-40-120-00 Payroll Taxes	5,457	420	415	401	840	829	803	4,628	15.19
000-5-40-130-00 Health Insurance	6,801	1,134	1,134	1,069	1,700	1,700	1,630	5,101	25.00
000-5-40-131-00 Dental Insurance	533	44	0	44	89	44	134	489	8.34
000-5-40-134-00 HRA Expense	500	0	0	0	0	0	0	500	0.00
000-5-40-140-00 Pension	2,624	202	192	241	404	384	481	2,240	14.62
000-5-40-180-00 Workers Compensation	171	0	0	0	86	73	77	98	42.47
000-5-40-210-00 Computer Maint	4,863	405	405	610	811	405	610	4,458	8.33
000-5-40-222-00 Memberships/Subscriptions	110	0	0	0	0	0	0	110	0.00
000-5-40-245-00 Meetings/Seminars	4,440	0	0	0	200	222	0	4,218	5.01
000-5-40-246-00 Miscellaneous	500	42	0	0	83	0	0	500	0.00
000-5-40-247-00 Mileage	230	0	0	0	0	0	0	230	0.00
000-5-40-253-00 Printing/Advertising	600	50	0	0	100	0	0	600	0.00
000-5-40-270-02 Office Supplies	1,800	150	168	450	300	168	450	1,632	9.32
000-5-40-299-05 Court Capital Expense	0	0	500	0	0	500	0	(500)	0.00
000-5-40-325-00 Judge Retainer	14,400	1,200	1,200	1,000	2,400	2,400	2,000	12,000	16.67
TOTAL COURT	120,211	9,583	9,666	9,350	18,885	18,031	17,186	102,180	15.00
FIRE DEPARTMENT									
000-5-50-100-00 FD Salary	1,944,880	149,600	146,495	137,086	299,200	292,464	273,920	1,652,416	15.04
000-5-50-100-01 Retirement Leave Payout	50,000	0	0	0	0	0	0	50,000	0.00
000-5-50-101-00 FD Holiday Pay	66,681	0	0	0	6,501	6,504	6,074	60,177	9.75
000-5-50-103-00 FD Longevity	6,640	511	511	511	1,022	1,022	1,022	5,618	15.39
000-5-50-104-00 FD Time in Rank	4,435	341	336	320	682	672	640	3,763	15.16
000-5-50-105-00 FD Education	2,400	185	185	185	369	369	369	2,031	15.39
000-5-50-106-00 FD Overtime	215,000	16,538	14,705	1,375	33,076	26,455	6,565	188,545	12.30
000-5-50-120-00 Payroll Taxes	169,005	13,000	11,749	10,138	26,000	23,729	21,014	145,276	14.04
000-5-50-130-00 Health Insurance	256,866	42,811	41,980	36,877	64,217	63,843	55,383	193,023	24.85

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

000-CONSOLIDATED

DEPARTMENTAL EXPENDITURES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
000-5-50-131-00 Dental Insurance	18,249	1,521	0	1,521	3,041	1,694	4,397	16,555	9.28
000-5-50-134-00 HRA Expense	5,000	0	153	0	0	153	0	4,847	3.07
000-5-50-140-00 Pension	17,920	1,378	1,298	1,116	2,757	2,608	2,309	15,312	14.55
000-5-50-180-00 Workers Compensation	175,198	0	0	0	87,599	71,804	80,376	103,394	40.98
000-5-50-207-00 Public Relations	1,500	0	0	0	0	0	0	1,500	0.00
000-5-50-222-00 Memberships/Subscriptions	4,915	0	0	934	1,500	1,447	934	3,468	29.44
000-5-50-226-00 EMS Supplies	17,000	1,417	3,028	2,405	2,833	3,028	2,738	13,972	17.81
000-5-50-230-00 Fuel	16,000	1,333	1,265	3,133	2,667	2,814	4,228	13,186	17.59
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	25,000	2,083	3,901	7,210	4,167	5,596	7,597	19,404	22.39
000-5-50-245-00 Meetings/Seminars	7,350	0	514	0	0	514	0	6,836	7.00
000-5-50-246-00 Miscellaneous	7,200	600	295	58	1,200	336	58	6,864	4.67
000-5-50-247-00 Mileage	500	0	0	0	0	0	0	500	0.00
000-5-50-251-00 Physical Exams	9,000	7,868	7,465	6,710	7,868	7,590	6,710	1,410	84.33
000-5-50-265-00 Service Contracts	20,553	11,000	10,934	84	13,400	13,367	126	7,186	65.04
000-5-50-275-00 Tires	7,000	360	360	0	360	360	0	6,640	5.14
000-5-50-279-00 Training	25,100	0	528	0	0	808	0	24,292	3.22
000-5-50-280-00 FD Turnout Gear	21,300	375	375	3,608	375	375	3,657	20,925	1.76
000-5-50-285-00 Uniforms	20,200	1,683	4,344	412	3,367	6,155	412	14,045	30.47
000-5-50-290-00 Dispatch Services	125,160	0	0	0	62,580	61,228	58,214	63,932	48.92
000-5-50-295-00 Ambulance Billing Services	13,000	1,083	828	650	2,167	828	1,593	12,172	6.37
000-5-50-299-00 FD Capital Expense	98,178	11,228	11,228	9,950	44,428	44,426	9,950	53,752	45.25
TOTAL FIRE DEPARTMENT	3,353,230	264,916	262,475	224,282	671,374	640,189	548,284	2,713,041	19.09
<u>POLICE DEPARTMENT</u>									
000-5-60-100-00 PD Salary	2,191,788	168,592	193,221	157,501	337,185	357,412	314,697	1,834,376	16.31
000-5-60-101-00 PD Holiday Pay	70,457	0	0	0	6,937	7,225	6,916	63,232	10.25
000-5-60-103-00 PD Longevity	13,360	1,028	1,028	1,028	2,055	2,055	2,055	11,305	15.39
000-5-60-104-00 PD Time in Rank	3,497	269	265	254	538	530	507	2,967	15.16
000-5-60-105-00 PD Education	15,602	1,200	1,200	1,200	2,400	2,400	2,400	13,202	15.38
000-5-60-106-00 PD Overtime	24,000	1,846	2,054	2,334	3,692	5,131	6,826	18,869	21.38
000-5-60-120-00 Payroll Taxes	168,106	12,931	14,347	11,703	25,861	27,105	24,055	141,001	16.12
000-5-60-130-00 Health Insurance	251,199	41,867	40,619	38,819	62,800	61,553	58,637	189,646	24.50
000-5-60-131-00 Dental Insurance	19,793	1,649	0	1,736	3,299	1,736	5,273	18,057	8.77
000-5-60-134-00 HRA Expense	5,000	0	0	38	0	0	38	5,000	0.00
000-5-60-140-00 Pension	231,870	17,835	16,034	14,663	35,671	33,077	30,149	198,793	14.27
000-5-60-180-00 Workers Compensation	116,477	0	0	0	58,239	48,610	51,561	67,867	41.73
000-5-60-206-00 Communications	71,220	5,935	25,899	6,963	11,870	25,899	6,963	45,321	36.36
000-5-60-220-00 Detective Bureau	5,000	417	132	111	833	242	1,911	4,758	4.84
000-5-60-222-00 Memberships/Subscriptions	2,025	309	475	282	590	505	539	1,520	24.94
000-5-60-230-00 Fuel	56,250	4,688	4,681	5,318	9,375	9,057	11,430	47,193	16.10
000-5-60-240-03 Veh/Equip Maint	23,000	1,917	3,693	1,481	3,833	4,744	4,084	18,256	20.63
000-5-60-246-00 Miscellaneous	750	63	0	0	125	0	0	750	0.00
000-5-60-250-00 Patrol	9,875	823	1,417	170	1,646	1,516	170	8,359	15.35
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	17	0	0	33	0	0	200	0.00
000-5-60-265-00 Service Contracts	0	0	0	110	0	0	220	0	0.00
000-5-60-270-02 Office Supplies	4,500	375	624	691	750	624	691	3,876	13.87

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

000-CONSOLIDATED

DEPARTMENTAL EXPENDITURES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
000-5-60-277-00 Traffic Safety Unit	1,000	83	0	0	167	0	0	1,000	0.00
000-5-60-279-00 Training	15,000	581	1,418	433	4,876	5,113	3,633	9,887	34.09
000-5-60-280-00 Police Dept Certification	10,000	0	0	0	2,065	2,000	2,000	8,000	20.00
000-5-60-285-00 Uniforms	14,000	1,167	1,877	888	2,333	1,877	888	12,123	13.41
000-5-60-290-00 Dispatch Services	345,000	0	0	0	0	0	84,976	345,000	0.00
000-5-60-299-01 PD Capital Expense	257,000	3,600	3,665	5,233	10,100	10,132	5,233	246,868	3.94
TOTAL POLICE DEPARTMENT	3,926,969	267,190	312,650	250,956	587,274	608,542	625,851	3,318,427	15.50
PUBLIC WORKS									
000-5-70-100-00 PW Salary	223,605	17,200	16,921	15,120	34,399	33,843	30,239	189,762	15.14
000-5-70-103-00 PW Longevity	4,000	308	308	308	615	615	615	3,385	15.39
000-5-70-104-00 PW Time in Rank	1,436	110	109	97	221	218	195	1,218	15.15
000-5-70-106-00 PW Overtime	6,500	0	0	0	1,074	228	736	6,272	3.51
000-5-70-120-00 Payroll Taxes	14,627	1,125	1,221	1,088	2,250	2,454	2,232	12,173	16.78
000-5-70-130-00 Health Insurance	39,675	6,613	6,612	6,238	9,919	9,919	9,494	29,756	25.00
000-5-70-131-00 Dental Insurance	3,116	260	0	260	519	260	781	2,856	8.33
000-5-70-134-00 HRA Expense	2,000	0	0	0	0	644	0	1,356	32.21
000-5-70-140-00 Pension	8,008	616	589	683	1,232	1,184	1,399	6,824	14.79
000-5-70-180-00 Workers Compensation	18,710	0	0	0	9,355	7,981	8,566	10,729	42.65
000-5-70-221-00 Drug/Alcohol Screening	100	0	0	0	0	0	0	100	0.00
000-5-70-222-00 Memberships/Subscriptions	430	0	229	0	215	229	222	201	53.26
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	239	243	1,000	487	1,525	5,513	8.12
000-5-70-240-03 Veh/Equip Maint	12,000	1,000	115	2,497	2,000	182	2,696	11,818	1.52
000-5-70-246-00 Miscellaneous	2,000	167	462	69	333	462	69	1,538	23.10
000-5-70-248-00 Mosquito Control	4,500	0	0	0	2,811	0	2,109	4,500	0.00
000-5-70-261-00 Road Paint	28,000	26,140	26,140	26,489	26,140	26,140	26,489	1,860	93.36
000-5-70-262-00 Road Salt	15,000	0	0	0	0	0	2,556	15,000	0.00
000-5-70-263-00 Road Signs	2,000	0	0	408	0	0	408	2,000	0.00
000-5-70-265-00 Service Contracts	6,000	0	0	0	0	0	0	6,000	0.00
000-5-70-268-00 Street/Signal Lights	2,200	183	209	198	367	415	396	1,785	18.88
000-5-70-269-00 Street Maintenance/Materials	110,500	735	7,123	496	110,500	116,888	77,266	6,388	105.78
000-5-70-275-00 Tires	1,500	0	0	0	0	0	0	1,500	0.00
000-5-70-276-00 Small Tools	4,400	0	29	69	2,500	2,529	420	1,871	57.49
000-5-70-278-00 Traffic Signal Maint	27,000	2,800	2,817	0	2,800	2,817	0	24,183	10.43
000-5-70-279-00 Training	1,200	0	0	0	0	0	0	1,200	0.00
000-5-70-285-00 Uniforms	6,000	500	372	363	1,000	372	363	5,628	6.20
000-5-70-290-00 West End Park Expenses	161,500	161,500	227,121	1,442	161,500	227,121	1,442	65,621	140.63
000-5-70-299-02 PW Capital Expense	165,000	56,899	56,897	596	56,899	56,897	1,421	108,104	34.48
000-5-70-350-00 Professional Services	31,500	2,625	126	0	5,250	145	38	31,355	0.46
000-5-70-494-00 Geyer TIP Program	1,890,940	21,850	21,841	4,410	70,550	70,560	10,188	1,820,380	3.73
TOTAL PUBLIC WORKS	2,800,447	301,130	369,480	61,074	503,449	562,590	181,865	2,237,857	20.09

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

000-CONSOLIDATED

DEPARTMENTAL EXPENDITURES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
BUILDING DEPARTMENT									
000-5-80-100-00 Bldg Salary	225,492	17,345	16,311	15,779	34,690	34,543	31,238	190,949	15.32
000-5-80-103-00 Bldg Longevity	760	58	58	58	117	117	117	643	15.38
000-5-80-105-00 Bldg Education	396	30	30	30	61	61	61	335	15.38
000-5-80-106-00 Bldg Overtime	1,000	77	0	0	154	92	85	908	9.20
000-5-80-120-00 Payroll Taxes	14,114	1,086	1,180	1,141	2,171	2,514	2,262	11,600	17.81
000-5-80-130-00 Health Insurance	37,748	6,291	4,742	4,474	9,437	7,656	6,346	30,092	20.28
000-5-80-131-00 Dental Insurance	2,597	216	0	174	433	174	480	2,423	6.71
000-5-80-134-00 HRA Expense	1,000	0	0	0	0	0	500	1,000	0.00
000-5-80-140-00 Pension	7,740	595	476	581	1,191	956	1,166	6,784	12.35
000-5-80-180-00 Workers Compensation	11,062	0	0	0	5,531	4,502	4,412	6,560	40.70
000-5-80-222-00 Memberships/Subscriptions	1,800	0	0	0	0	0	0	1,800	0.00
000-5-80-230-00 Bldg Fuel	1,750	146	242	120	292	449	291	1,301	25.66
000-5-80-240-03 Veh/Equip Maint	1,000	83	0	0	167	0	0	1,000	0.00
000-5-80-245-00 Meetings/Seminars	2,000	325	325	0	325	325	0	1,675	16.25
000-5-80-247-00 Mileage	200	0	0	0	0	0	0	200	0.00
000-5-80-253-00 Printing/Advertising	200	17	0	0	33	0	0	200	0.00
000-5-80-270-02 Office Supplies	1,000	83	82	17	167	82	17	918	8.15
000-5-80-279-00 Training	1,000	0	0	0	0	0	0	1,000	0.00
000-5-80-285-00 Uniforms	600	50	0	0	100	0	0	600	0.00
000-5-80-299-06 Bldg Capital Expense	30,000	1,000	1,000	0	1,000	1,000	0	29,000	3.33
000-5-80-350-00 Professional Services	85,000	6,800	7,126	6,987	8,800	8,793	6,987	76,207	10.34
TOTAL BUILDING DEPARTMENT	426,459	34,204	31,573	29,362	64,668	61,263	53,961	365,196	14.37
MUNICIPAL BUILDING									
000-5-90-205-00 Cleaning Service	32,220	2,685	2,685	2,685	5,370	5,370	5,370	26,850	16.67
000-5-90-230-00 Generator Fuel	4,000	0	0	0	0	0	0	4,000	0.00
000-5-90-240-00 Building Maint/Repair	64,603	5,383	17,285	22,034	10,767	28,611	22,192	35,992	44.29
000-5-90-270-00 Building Supplies	6,000	500	406	149	1,000	680	354	5,320	11.34
000-5-90-286-00 Electric	86,000	8,909	8,792	9,510	14,496	15,510	17,616	70,490	18.03
000-5-90-286-01 Natural Gas	6,000	238	294	226	484	596	458	5,404	9.93
000-5-90-286-02 Telephone/Internet	28,500	2,375	2,103	2,150	4,750	4,647	4,104	23,853	16.31
000-5-90-286-03 Water/Sewer	14,000	2,093	2,577	1,863	2,549	4,038	2,310	9,962	28.84
000-5-90-299-03 Mun Bldg Capital Expense	125,000	0	5,632	0	0	5,632	0	119,368	4.51
TOTAL MUNICIPAL BUILDING	366,323	22,183	39,774	38,616	39,416	65,084	52,404	301,239	17.77
DEBT SVC									
000-5-95-299-01 Principal Expense Bond Series A	320,000	0	0	0	0	0	0	320,000	0.00
000-5-95-299-06 Interest Expense-Bond Series B	26,792	0	0	15,572	0	0	15,572	26,792	0.00
TOTAL DEBT SVC	346,792	0	0	15,572	0	0	15,572	346,792	0.00
NEW CITY HALL									
TOTAL EXPENDITURES	12,536,754	965,132	1,109,560	811,099	2,180,896	2,262,704	1,785,084	10,274,050	18.05
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(331,259)	(312,946)	(474,558)	230,476	(915,516)	(1,018,097)	(208,760)	686,838	307.34

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

000-CONSOLIDATED

DEPARTMENTAL EXPENDITURES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
<u>OTHER FINANCING SOURCES</u>									
000-4-99-990-00 Operating Transfer In	2,231,195	0	0	0	0	0	0	2,231,195	0.00
TOTAL OTHER FINANCING SOURCES	2,231,195	0	0	0	0	0	0	2,231,195	0.00
<u>OTHER FINANCING USES</u>									
000-5-99-990-00 Operating Transfer Out	2,231,195	0	0	0	0	0	0	2,231,195	0.00
TOTAL OTEHR FINANCING USES	2,231,195	0	0	0	0	0	0	2,231,195	0.00
<u>SALE OF SURPLUS ASSETS</u>									
000-4-09-990-00 Sale of Surplus Assets	50,000	0	0	0	0	0	0	50,000	0.00
TOTAL SALE OF SURPLUS ASSETS	50,000	0	0	0	0	0	0	50,000	0.00
NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS	50,000	0	0	0	0	0	0	50,000	0.00
NET INCOME	(281,259)	(312,946)	(474,558)	230,476	(915,516)	(1,018,097)	(208,760)	736,838	307.34
<u>FUND BALANCE</u>									
000-3035 Surplus Fund Balance						10,207,466	9,427,018		
BEGINNING FUND BALANCE						10,207,466	9,427,018		
CURRENT FUND BALANCE						9,189,369	9,218,258		

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

11 -PARKS & STORMWATER FUND

REVENUES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
11-4-01-905-00 Parks & Stormwater Tax	1,355,000	102,397	112,801	125,236	229,659	235,212	240,608	1,119,788	17.36
11-4-02-915-00 Grant Revenue	3,433,717	1,477	1,498	4,574	9,443	9,449	35,347	3,424,268	0.28
11-4-05-945-00 Sewer Lateral	37,000	0	0	0	0	28	0	36,972	0.07
TOTAL REVENUES	4,825,717	103,874	114,299	129,809	239,102	244,689	275,955	4,581,028	5.07

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

11 -PARKS & STORMWATER FUND

DEPARTMENTAL EXPENDITURES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
<u>COURT</u>									
<u>STORMWATER</u>									
11-5-75-100-00 Storm Water Salary	121,675	9,359	9,213	9,014	18,718	18,426	18,028	103,249	15.14
11-5-75-103-00 Storm Water Longevity	780	60	60	60	120	120	120	660	15.39
11-5-75-106-00 Storm Water Overtime	500	38	90	0	77	90	0	410	17.96
11-5-75-120-00 Payroll Taxes	7,426	571	648	634	1,142	1,295	1,266	6,131	17.44
11-5-75-130-00 Health Insurance	14,566	2,428	2,428	2,290	3,642	3,646	3,707	10,920	25.03
11-5-75-131-00 Dental Insurance	1,214	101	0	108	202	108	347	1,106	8.91
11-5-75-134-00 HRA Expense	500	0	0	0	0	0	0	500	0.00
11-5-75-140-00 Pension	4,180	322	275	348	643	549	695	3,631	13.14
11-5-75-180-00 Workers Compensation	486	0	0	0	243	200	216	286	41.07
11-5-75-210-00 Computer Maint	4,000	0	0	0	0	0	0	4,000	0.00
11-5-75-222-00 Memberships/Subscriptions	500	0	0	0	0	0	0	500	0.00
11-5-75-230-00 Fuel	3,000	250	156	114	500	284	357	2,716	9.47
11-5-75-240-03 Vehicle/Equipment Maintenance	1,500	125	774	0	250	798	0	702	53.20
11-5-75-245-00 Meetings/Seminars	2,500	1,660	0	524	1,660	0	524	2,500	0.00
11-5-75-246-00 Miscellaneous	100,000	0	0	0	0	0	0	100,000	0.00
11-5-75-253-00 Printing/Advertising	500	42	0	0	83	0	0	500	0.00
11-5-75-270-02 Office Supplies	1,500	125	122	58	250	122	58	1,378	8.12
11-5-75-285-00 Uniforms	500	42	0	0	83	0	0	500	0.00
11-5-75-490-00 Municipal Grant Program	75,000	8,800	8,742	1,186	8,800	8,742	26,186	66,258	11.66
11-5-75-491-00 Project Construction	4,516,000	0	0	14,300	0	0	15,137	4,516,000	0.00
11-5-75-492-00 Project Engineering	1,007,400	2,000	2,015	66,926	2,000	2,015	100,969	1,005,385	0.20
11-5-75-493-00 Storm Water PhaseII Compliance	5,000	0	0	3,600	3,600	3,600	3,600	1,400	72.00
11-5-75-494-00 Geyer TIP Program	881,860	11,200	11,171	321	37,433	37,404	1,766	844,456	4.24
11-5-75-495-00 Sewer Lateral Program	37,000	3,083	0	6,650	6,167	3,200	6,650	33,800	8.65
TOTAL STORMWATER	6,787,587	40,206	35,692	106,132	85,614	80,599	179,626	6,706,988	1.19
TOTAL EXPENDITURES	6,787,587	40,206	35,692	106,132	85,614	80,599	179,626	6,706,988	1.19
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(1,961,870)	63,668	78,607	23,677	153,488	164,090	96,329 (	2,125,960)	8.36-
<u>OTHER FINANCING SOURCES</u>									
<u>OTHER FINANCING USES</u>									
<u>SALE OF SURPLUS ASSETS</u>									
NET OTHER SOURCES (USES) &									
NET INCOME	(1,961,870)	63,668	78,607	23,677	153,488	164,090	96,329 (	2,125,960)	8.36-

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

11 -PARKS & STORMWATER FUND

DEPARTMENTAL EXPENDITURES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
<u>FUND BALANCE</u>									
11-3035 Fund Balance						2,473,146	1,715,023		
BEGINNING FUND BALANCE						2,473,146	1,715,023		
CURRENT FUND BALANCE						2,637,236	1,811,352		
						=====	=====		

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

	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
<u>10 -GENERAL FUND</u>									
REVENUE	10,046,815	548,177	522,448	916,747	1,037,605	1,012,966	1,353,322	9,033,849	10.08
EXPENSES									
ADMINISTRATION	574,892	38,273	48,006	58,030	110,070	125,830	141,271	449,062	21.89
BOARDS & COMMISSIONS	170,149	11,423	6,165	11,806	36,629	20,480	13,974	149,669	12.04
LEGAL	90,000	7,500	7,490	13,259	15,000	7,490	13,259	82,510	8.32
COURT	120,211	9,583	9,166	9,350	18,885	17,531	17,186	102,680	14.58
FIRE DEPARTMENT	3,163,199	238,536	234,413	200,297	605,978	573,252	522,726	2,589,947	18.12
POLICE DEPARTMENT	3,584,719	256,486	300,610	238,814	562,966	584,609	604,885	3,000,110	16.31
BUILDING DEPARTMENT	393,709	32,974	30,331	29,242	63,209	59,814	53,670	333,895	15.19
TOTAL EXPENSES	8,096,879	594,776	636,181	560,798	1,412,738	1,389,006	1,366,970	6,707,873	17.15
EXCESS OF REVENUES OVER (UNDER) EXPENSES	1,949,936	(46,599)	(113,733)	355,949	(375,133)	(376,040)	(13,648)	2,325,976	19.28-
OTHER FINANCING USES	2,231,195	0	0	0	0	0	0	2,231,195	0.00
NET INCOME	(281,259)	(46,599)	(113,733)	355,949	(375,133)	(376,040)	(13,648)	94,781	19.28-
BEGINNING FUND BALANCE						<u>10,748,024</u>	<u>8,783,690</u>		
CURRENT FUND BALANCE						10,371,984	8,770,042		
<u>11 -PARKS & STORMWATER FUND</u>									
REVENUE	4,825,717	103,874	114,299	129,809	239,102	244,689	275,955	4,581,028	5.07
EXPENSES									
STORMWATER	6,787,587	40,206	35,692	106,132	85,614	80,599	179,626	6,706,988	1.19
TOTAL EXPENSES	6,787,587	40,206	35,692	106,132	85,614	80,599	179,626	6,706,988	1.19
EXCESS OF REVENUES OVER (UNDER) EXPENSES	(1,961,870)	63,668	78,607	23,677	153,488	164,090	96,329	(2,125,960)	8.36-
NET INCOME	(1,961,870)	63,668	78,607	23,677	153,488	164,090	96,329	(2,125,960)	8.36-
BEGINNING FUND BALANCE						<u>2,473,146</u>	<u>1,715,023</u>		
CURRENT FUND BALANCE						2,637,236	1,811,352		

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

	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
<u>12 -CAPITAL IMPROVEMENT FUND</u>									
REVENUE	2,158,680	104,009	112,554	124,828	227,775	231,641	223,002	1,927,039	10.73
EXPENSES									
ADMINISTRATION	359,782	8,606	21,109	98,792	133,880	152,032	121,456	207,750	42.26
BOARDS & COMMISSIONS	1,500	125	1,172	0	250	1,172	0	328	78.14
COURT	0	0	500	0	0	500	0 (	500)	0.00
FIRE DEPARTMENT	190,031	26,379	28,062	23,985	65,396	66,937	25,559	123,094	35.22
POLICE DEPARTMENT	342,250	10,704	12,040	12,142	24,308	23,933	20,967	318,317	6.99
PUBLIC WORKS	2,800,447	301,130	369,480	61,074	503,449	562,590	181,865	2,237,857	20.09
BUILDING DEPARTMENT	32,750	1,229	1,242	120	1,458	1,449	291	31,301	4.42
MUNICIPAL BUILDING	366,323	22,183	39,774	38,616	39,416	65,084	52,404	301,239	17.77
DEBT SVC	346,792	0	0	15,572	0	0	15,572	346,792	0.00
TOTAL EXPENSES	4,439,875	370,356	473,378	250,301	768,158	873,698	418,113	3,566,177	19.68
EXCESS OF REVENUES OVER (UNDER) EXPENSES	(2,281,195)	(266,347)	(360,825)	(125,473)	(540,382)	(642,057)	(195,111)	(1,639,138)	28.15
OTHER FINANCING SOURCES	2,231,195	0	0	0	0	0	0	2,231,195	0.00
SALE OF SURPLUS ASSETS	50,000	0	0	0	0	0	0	50,000	0.00
NET INCOME	0 (	266,347)	(360,825)	(125,473)	(540,382)	(642,057)	(195,111)	642,057	28.15
BEGINNING FUND BALANCE						(540,559)	643,327		
CURRENT FUND BALANCE						(1,182,615)	448,216		
<u>TOTAL ALL FUNDS</u>									
TOTAL REVENUE	17,031,212	756,060	749,301	1,171,384	1,504,482	1,489,296	1,852,279	15,541,916	8.74
TOTAL EXPENSES	19,324,341	1,005,338	1,145,252	917,231	2,266,510	2,343,303	1,964,710	16,981,038	12.13
EXCESS OF REVENUES OVER (UNDER) EXPENSES	(2,293,129)	(249,278)	(395,951)	254,153	(762,028)	(854,007)	(112,431)	(1,439,122)	37.24

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

	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
NET OTHER SOURCES (USES) & SALE OF SURPLUS ASSETS	50,000	0	0	0	0	0	0	50,000	0.00
NET INCOME	(2,243,129)	(249,278)	(395,951)	254,153	(762,028)	(854,007)	(112,431)	(1,389,122)	38.07
CURRENT FUND BALANCE					(854,007)	(112,431)			

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

SALARY EXPENSES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
<u>ADMINISTRATION</u>									
SALARIES	308,510	23,731	28,190	29,783	47,461	54,370	59,566	254,140	17.62
LONGEVITY	140	11	69	128	22	197	255 (	57)	140.66
TIME IN RANK	0	0	86	158	0	258	317 (	258)	0.00
EDUCATION	0	0	46	92	0	138	185 (	138)	0.00
OVERTIME	750	58	0	0	115	0	0	750	0.00
PAYROLL TAXES	13,410	1,032	2,093	2,169	2,063	4,063	4,337	9,347	30.30
HEALTH INS	25,676	4,279	4,147	5,106	6,419	5,516	7,994	20,160	21.48
DENTAL INS	1,748	146	0	197	291	26	614	1,722	1.50
DISABILITY	20,150	1,679	1,688	1,679	3,358	3,370	3,358	16,780	16.72
HRA EXPENSE	1,500	0	0	0	0	88	343	1,412	5.86
PENSION	6,486	499	1,448	1,740	998	2,741	3,478	3,745	42.25
EAP	1,749	0	0	0	437	437	437	1,312	25.00
WORKERS COMP	832	0	0	0	416	343	510	489	41.20
TOTAL ADMINISTRATION	380,951	31,434	37,767	41,053	61,581	71,548	81,393	309,403	18.78
<u>BOARDS & COMMISSIONS</u>									
SALARIES	113,641	8,741	4,306	0	17,483	4,306	0	109,335	3.79
LONGEVITY	1,520	117	58	0	234	58	0	1,462	3.85
TIME IN RANK	2,273	175	86	0	350	86	0	2,187	3.79
EDUCATION	1,200	92	46	0	185	46	0	1,154	3.85
PAYROLL TAXES	8,898	684	339	0	1,369	339	0	8,559	3.81
HEALTH INS	6,801	1,134	283	0	1,700	283	0	6,518	4.17
DENTAL INS	533	44	0	0	89	0	0	533	0.00
HRA EXPENSE	500	0	0	0	0	0	0	500	0.00
PENSION	4,034	310	0	0	621	0	0	4,034	0.00
WORKERS COMP	300	0	0	0	150	112	0	188	37.27
TOTAL BOARDS & COMMISSIONS	139,700	11,298	5,119	0	22,179	5,231	0	134,469	3.74
<u>COURT</u>									
SALARIES	77,182	5,937	5,642	5,467	11,874	11,283	10,934	65,899	14.62
OVERTIME	0	0	11	66	0	22	66 (	22)	0.00
PAYROLL TAXES	5,457	420	415	401	840	829	803	4,628	15.19
HEALTH INS	6,801	1,134	1,134	1,069	1,700	1,700	1,630	5,101	25.00
DENTAL INS	533	44	0	44	89	44	134	489	8.34
HRA EXPENSE	500	0	0	0	0	0	0	500	0.00
PENSION	2,624	202	192	241	404	384	481	2,240	14.62
WORKERS COMP	171	0	0	0	86	73	77	98	42.47
TOTAL COURT	93,268	7,736	7,393	7,289	14,991	14,336	14,125	78,932	15.37

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

SALARY EXPENSES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
FIRE DEPARTMENT									
SALARIES	1,994,880	149,600	146,495	137,086	299,200	292,464	273,920	1,702,416	14.66
HOLIDAY	66,681	0	0	0	6,501	6,504	6,074	60,177	9.75
LONGEVITY	6,640	511	511	511	1,022	1,022	1,022	5,618	15.39
TIME IN RANK	4,435	341	336	320	682	672	640	3,763	15.16
EDUCATION	2,400	185	185	185	369	369	369	2,031	15.39
OVERTIME	215,000	16,538	14,705	1,375	33,076	26,455	6,565	188,545	12.30
PAYROLL TAXES	169,005	13,000	11,749	10,138	26,000	23,729	21,014	145,276	14.04
HEALTH INS	256,866	42,811	41,980	36,877	64,217	63,843	55,383	193,023	24.85
DENTAL INS	18,249	1,521	0	1,521	3,041	1,694	4,397	16,555	9.28
HRA EXPENSE	5,000	0	153	0	0	153	0	4,847	3.07
PENSION	17,920	1,378	1,298	1,116	2,757	2,608	2,309	15,312	14.55
WORKERS COMP	175,198	0	0	0	87,599	71,804	80,376	103,394	40.98
TOTAL FIRE DEPARTMENT	2,932,274	225,885	217,411	189,128	524,463	491,317	452,067	2,440,957	16.76
POLICE DEPARTMENT									
SALARIES	2,191,788	168,592	193,221	157,501	337,185	357,412	314,697	1,834,376	16.31
HOLIDAY	70,457	0	0	0	6,937	7,225	6,916	63,232	10.25
LONGEVITY	13,360	1,028	1,028	1,028	2,055	2,055	2,055	11,305	15.39
TIME IN RANK	3,497	269	265	254	538	530	507	2,967	15.16
EDUCATION	15,602	1,200	1,200	1,200	2,400	2,400	2,400	13,202	15.38
OVERTIME	24,000	1,846	2,054	2,334	3,692	5,131	6,826	18,869	21.38
PAYROLL TAXES	168,106	12,931	14,347	11,703	25,861	27,105	24,055	141,001	16.12
HEALTH INS	251,199	41,867	40,619	38,819	62,800	61,553	58,637	189,646	24.50
DENTAL INS	19,793	1,649	0	1,736	3,299	1,736	5,273	18,057	8.77
HRA EXPENSE	5,000	0	0	38	0	0	38	5,000	0.00
PENSION	231,870	17,835	16,034	14,663	35,671	33,077	30,149	198,793	14.27
WORKERS COMP	116,477	0	0	0	58,239	48,610	51,561	67,867	41.73
TOTAL POLICE DEPARTMENT	3,111,149	247,217	268,768	229,276	538,677	546,834	503,114	2,564,315	17.58
PUBLIC WORKS									
SALARIES	223,605	17,200	16,921	15,120	34,399	33,843	30,239	189,762	15.14
LONGEVITY	4,000	308	308	308	615	615	615	3,385	15.39
TIME IN RANK	1,436	110	109	97	221	218	195	1,218	15.15
OVERTIME	6,500	0	0	0	1,074	228	736	6,272	3.51
PAYROLL TAXES	14,627	1,125	1,221	1,088	2,250	2,454	2,232	12,173	16.78
HEALTH INS	39,675	6,613	6,612	6,238	9,919	9,919	9,494	29,756	25.00
DENTAL INS	3,116	260	0	260	519	260	781	2,856	8.33
HRA EXPENSE	2,000	0	0	0	0	644	0	1,356	32.21
PENSION	8,008	616	589	683	1,232	1,184	1,399	6,824	14.79
WORKERS COMP	18,710	0	0	0	9,355	7,981	8,566	10,729	42.65

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

SALARY EXPENSES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
TOTAL PUBLIC WORKS	321,677	26,231	25,761	23,794	59,585	57,346	54,256	264,331	17.83
<u>STORMWATER</u>									
SALARIES	121,675	9,359	9,213	9,014	18,718	18,426	18,028	103,249	15.14
LONGEVITY	780	60	60	60	120	120	120	660	15.39
OVERTIME	500	38	90	0	77	90	0	410	17.96
PAYROLL TAXES	7,426	571	648	634	1,142	1,295	1,266	6,131	17.44
HEALTH INS	14,566	2,428	2,428	2,290	3,642	3,646	3,707	10,920	25.03
DENTAL INS	1,214	101	0	108	202	108	347	1,106	8.91
HRA EXPENSE	500	0	0	0	0	0	0	500	0.00
PENSION	4,180	322	275	348	643	549	695	3,631	13.14
WORKERS COMP	486	0	0	0	243	200	216	286	41.07
TOTAL STORMWATER	151,327	12,879	12,713	12,454	24,788	24,434	24,380	126,893	16.15
<u>BUILDING DEPARTMENT</u>									
SALARIES	225,492	17,345	16,311	15,779	34,690	34,543	31,238	190,949	15.32
LONGEVITY	760	58	58	58	117	117	117	643	15.38
EDUCATION	396	30	30	30	61	61	61	335	15.38
OVERTIME	1,000	77	0	0	154	92	85	908	9.20
PAYROLL TAXES	14,114	1,086	1,180	1,141	2,171	2,514	2,262	11,600	17.81
HEALTH INS	37,748	6,291	4,742	4,474	9,437	7,656	6,346	30,092	20.28
DENTAL INS	2,597	216	0	174	433	174	480	2,423	6.71
HRA EXPENSE	1,000	0	0	0	0	0	500	1,000	0.00
PENSION	7,740	595	476	581	1,191	956	1,166	6,784	12.35
WORKERS COMP	11,062	0	0	0	5,531	4,502	4,412	6,560	40.70
TOTAL BUILDING DEPARTMENT	301,909	25,699	22,799	22,238	53,784	50,615	46,666	251,294	16.76
TOTAL SALARY EXPENSES	7,432,255	588,379	597,732	525,232	1,300,048	1,261,660	1,176,000	6,170,595	16.98

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

SALARY EXPENSES	ANNUAL BUDGET	CUR MO BUDGET	CUR MO ACTUAL	CUR MO PRIOR YR	YTD BUDGET	YTD ACTUAL	YTD PRIOR YR	ANAL BUDG REMAINING	% ANNUAL BUD USED
<u>CITY WIDE</u>									
SALARIES	5,256,773	400,505	420,299	369,751	801,010	806,648	738,623	4,450,125	15.34
HOLIDAY	137,138	0	0	0	13,438	13,729	12,990	123,409	10.01
LONGEVITY	27,200	2,092	2,092	2,092	4,184	4,185	4,185	23,015	15.39
TIME IN RANK	11,641	895	882	829	1,791	1,764	1,658	9,877	15.16
EDUCATION	19,598	1,507	1,508	1,508	3,015	3,015	3,015	16,583	15.39
OVERTIME	247,750	18,557	16,860	3,775	38,188	32,018	14,277	215,732	12.92
PAYROLL TAXES	401,043	30,848	31,992	27,275	61,696	62,328	55,969	338,715	15.54
HEALTH INS	639,332	106,556	101,945	94,874	159,833	154,117	143,189	485,215	24.11
DENTAL INS	47,783	3,982	0	4,040	7,964	4,042	12,024	43,741	8.46
DISABILITY	20,150	1,679	1,688	1,679	3,358	3,370	3,358	16,780	16.72
HRA EXPENSE	16,000	0	153	38	0	885	880	15,115	5.53
PENSION	282,862	21,758	20,312	19,371	43,516	41,498	39,676	241,364	14.67
EAP	1,749	0	0	0	437	437	437	1,312	25.00
WORKERS COMP	323,236	0	0	0	161,618	133,623	145,718	189,613	41.34
TOTAL SALARY EXPENSES	7,432,255	588,379	597,732	525,232	1,300,048	1,261,660	1,176,000	6,170,595	16.98

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

	CURRENT MONTH PRIOR YEAR	CURRENT MONTH ACTUAL	\$ CHANGE	% CHANGE	CURRENT MONTH BUDGET	\$ DIFFERENCE	% DIFF
ONE CENT TAX							
JULY	127,666.74	135,509.74	7,843.00	6.14	144,253.20	8,743.46	6.06-
AUGUST	137,027.04	122,429.59	(14,597.45)	10.65-	113,276.80	9,152.79	8.08
SEPTEMBER	114,676.29	110,835.06	(3,841.23)	3.35-	123,377.80	12,542.74	10.17-
TOTAL	379,370.07	368,774.39	(10,595.68)	2.79-	380,907.80	12,133.41)	3.19-
QUARTER CENT TAX							
JULY	49,423.24	53,047.40	3,624.16	7.33	55,869.99	2,822.59)	5.05-
AUGUST	54,368.82	48,818.33	(5,550.49)	10.21-	42,837.96	5,980.37	13.96
SEPTEMBER	46,260.35	45,625.22	(635.13)	1.37-	48,397.98	2,772.76)	5.73-
TOTAL	150,052.41	147,490.95	(2,561.46)	1.71-	147,105.93	385.02	0.26
QUARTER CENT FIRE TAX							
JULY	57,686.36	61,205.79	3,519.43	6.10	63,865.60	2,659.81)	4.16-
AUGUST	62,617.77	56,400.38	(6,217.39)	9.93-	51,387.60	5,012.78	9.75
SEPTEMBER	53,179.04	52,647.19	(531.85)	1.00-	55,780.40	3,133.21)	5.62-
TOTAL	173,483.17	170,253.36	(3,229.81)	1.86-	171,033.60	780.24)	0.46-
PARKS & STORMWATER TAX							
JULY	115,372.26	122,411.57	7,039.31	6.10	127,261.60	4,850.03)	3.81-
AUGUST	125,235.82	112,800.76	(12,435.06)	9.93-	102,397.35	10,403.41	10.16
SEPTEMBER	106,358.18	105,294.68	(1,063.50)	1.00-	111,150.65	5,855.97)	5.27-
TOTAL	346,966.26	340,507.01	(6,459.25)	1.86-	340,809.60	302.59)	0.09-
CAPITAL IMPROVEMENT TAX							
JULY	98,066.41	104,049.84	5,983.43	6.10	108,665.44	4,615.60)	4.25-
AUGUST	106,450.46	95,880.65	(10,569.81)	9.93-	87,434.49	8,446.16	9.66
SEPTEMBER	90,404.51	89,500.49	(904.02)	1.00-	94,908.71	5,408.22)	5.70-
TOTAL	294,921.38	289,430.98	(5,490.40)	1.86-	291,008.64	1,577.66)	0.54-
TOTAL SALES TAX							
	1,344,793.29	1,316,456.69	(28,336.60)	2.11-	1,330,865.57	14,408.88)	1.08-

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

24

CURRENT MONTH PRIOR YEAR	CURRENT MONTH ACTUAL	\$ CHANGE	% CHANGE	CURRENT MONTH BUDGET	\$ DIFFERENCE	% DIFF
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GRAND TOTALS

JULY	448,215.01	476,224.34	28,009.33	6.25	499,915.83	23,691.49	4.74-
AUGUST	486,699.91	436,329.71	(49,370.20)	10.16-	397,334.20	38,995.51	9.81
SEPTEMBER	410,878.37	403,902.64	(6,975.73)	1.70-	433,615.54	29,712.90	6.85-

TOTAL SALES TAX	1,344,793.29	1,316,456.69	(28,336.60)	2.11-	1,330,865.57	14,408.88	1.08-
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OTHER SALES TAX

PROP P TAX							
JULY	17,636.33	17,930.81	294.48	1.67	19,662.10	1,731.29	8.81-
AUGUST	21,640.35	21,679.64	39.29	0.18	24,126.07	2,446.43	10.14-
SEPTEMBER	20,104.59	21,882.58	1,777.99	8.84	22,413.90	531.32	2.37-
TOTAL PROP	59,381.27	61,493.03	2,111.76	3.56	66,202.07	4,709.04	7.11-

USE TAX

JULY	15,639.08	35,161.82	19,522.74	124.83	17,675.74	17,486.08	98.93
AUGUST	36,674.13	44,074.84	7,400.71	20.18	41,450.16	2,624.68	6.33
SEPTEMBER	25,285.00	27,227.37	1,942.37	7.68	28,577.84	1,350.47	4.73-
TOTAL USE	77,598.21	106,464.03	28,865.82	37.20	87,703.74	18,760.29	21.39

TOTAL OTHER SAL	136,979.48	167,957.06	30,977.58	22.61	153,905.81	14,051.25	9.13
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GRAND TOTAL	1,481,772.77	1,484,413.75	2,640.98	0.18	1,484,771.38	357.63	0.02-
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*** END OF REPORT ***

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

52

ONE CENT TAX	CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH	
	PRIOR YEAR	SHARING %	ACTUAL	SHARING %	\$ CHANGE	% CHANGE	BUDGET	\$ DIFFERENCE	% DIFF	
JULY	127,666.74	44.25	135,509.74	45.40	7,843.00	6.14	144,253.20	(8,743.46)	(6.06)	
AUGUST	137,027.04	45.09	122,429.59	46.10	(14,597.45)	(10.65)	113,276.80	9,152.79	8.08	
SEPTEMBER	114,676.29	46.08	110,835.06	46.91	(3,841.23)	(3.35)	123,377.80	(12,542.74)	(10.17)	
OCTOBER	136,640.47	44.28	94,261.55	46.93	(42,378.92)	(31.01)	92,862.00	1,399.55	1.51	
NOVEMBER	105,865.22	44.79	103,084.83	47.73	(2,780.39)	(2.63)	104,972.25	(1,887.42)	(1.80)	
DECEMBER	120,020.04	47.80	137,254.45	48.67	17,234.41	14.36	97,602.25	39,652.20	40.63	
JANUARY	179,030.17	1.82	234,731.11	1.82	55,700.94	31.11	233,696.00	1,035.11	0.44	
FEBRUARY	279,876.39	1.82	365,617.13	1.82	85,740.74	30.64	312,002.25	53,614.88	17.18	
MARCH	157,837.29	1.82	146,040.92	30.99	(11,796.37)	(7.47)	130,834.25	15,206.67	11.62	
APRIL	123,723.77	47.59	128,728.25	35.11	5,004.48	4.04	126,764.00	1,964.25	1.55	
MAY	145,749.89	33.61	69,789.90	33.61	(75,959.99)	(52.12)	127,568.00	(57,778.10)	(45.29)	
JUNE	115,511.44	31.29	142,372.88	44.17	26,861.44	23.25	100,315.75	42,057.13	41.92	
TOTAL	1,743,624.75		1,790,655.41		47,030.66	2.70%	1,707,524.55	83,130.86	4.87%	

QUARTER CENT TAX	CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH	
	PRIOR YEAR	ACTUAL	ACTUAL	SHARING %	\$ CHANGE	% CHANGE	BUDGET	\$ DIFFERENCE	% DIFF	
JULY	49,423.24	53,047.40	48,818.33	45.40	3,624.16	7.33	55,869.99	(2,822.59)	(5.05)	
AUGUST	54,368.82	48,818.33	45,625.22	46.10	(5,550.49)	(10.21)	42,837.96	5,980.37	13.96	
SEPTEMBER	46,260.35	45,625.22	38,426.17	46.91	(635.13)	(1.37)	48,397.98	(2,772.76)	(5.73)	
OCTOBER	54,833.59	42,529.21	44,326.79	46.93	(16,407.42)	(29.92)	36,686.72	1,739.45	4.74	
NOVEMBER	43,550.98	57,676.48	49,519.77	47.73	(1,021.77)	(2.35)	42,208.88	3,203.33	7.60	
DECEMBER	49,544.93	51,962.43	80,451.35	48.67	8,131.55	16.41	39,575.48	18,101.00	45.74	
JANUARY	39,907.90	80,451.35	44,807.84	30.99	12,054.53	30.21	51,002.84	959.59	1.88	
FEBRUARY	61,411.45	44,807.84	41,706.64	28.23	19,039.90	31.00	68,761.00	11,690.35	17.00	
MARCH	34,942.42	41,706.64	28,224.21	30.99	9,865.42	28.23	39,979.80	4,828.04	12.08	
APRIL	51,173.30	28,224.21	56,242.21	35.11	(9,466.66)	(18.50)	41,458.76	247.88	0.60	
MAY	47,669.18	56,242.21	9,239.11	33.61	(19,444.97)	(40.79)	41,634.32	(13,410.11)	(32.21)	
JUNE	47,003.10	58,951.74	9,428.23	44.17	9,428.23	1.63	37,255.96	18,986.25	50.96	
TOTAL	580,089.26	589,517.49	43,847.80		9,428.23	1.63%	545,669.69	43,847.80	8.04%	

QTR CENT FIRE TAX	CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH	
	PRIOR YEAR	ACTUAL	ACTUAL	SHARING %	\$ CHANGE	% CHANGE	BUDGET	\$ DIFFERENCE	% DIFF	
JULY	57,686.36	61,205.79	62,617.77	45.40	3,519.43	6.10	63,865.60	(2,659.81)	(4.16)	
AUGUST	62,617.77	56,400.38	52,647.19	46.10	(6,217.39)	(9.93)	51,387.60	5,012.78	9.75	
SEPTEMBER	53,179.04	44,326.79	49,519.77	46.91	(531.85)	(1.00)	55,780.40	(3,133.21)	(5.62)	
OCTOBER	63,633.77	49,519.77	49,519.77	46.93	(19,306.98)	(30.34)	40,414.51	3,912.28	9.68	
NOVEMBER	50,832.31	56,922.42	67,017.94	47.73	(1,312.54)	(2.58)	49,495.24	24.53	0.05	
DECEMBER	56,922.42	59,709.25	71,596.50	48.67	10,095.52	17.74	47,180.18	19,837.76	42.05	
JANUARY	46,369.44	59,709.25	94,121.75	30.99	13,339.81	28.77	59,343.53	365.72	0.62	
FEBRUARY	71,596.50	52,216.04	48,558.80	31.11	22,525.25	31.46	81,937.03	12,184.72	14.87	
MARCH	40,622.49	48,558.80	32,943.06	28.54	11,593.55	28.54	47,706.33	4,509.71	9.45	
APRIL	59,641.59	32,943.06	55,639.02	30.99	(11,082.79)	(18.58)	47,396.83	1,161.97	2.45	
MAY	55,639.02	65,353.95	11,828.81	35.11	(22,695.96)	(40.79)	48,145.82	(15,202.76)	(31.58)	
JUNE	53,525.14	68,420.71	11,754.86	44.17	11,828.81	22.10	42,481.97	22,871.98	53.84	
TOTAL	672,265.85	684,020.71	48,885.67		11,754.86	1.75%	635,135.04	48,885.67	7.70%	

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

26

PARKS/STORMWTR	CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH	
	PIOR YEAR	ACTUAL	ACTUAL	\$ CHANGE	% CHANGE	BUDGET	\$ DIFFERENCE	% DIFF		
JULY	115,372.26	122,411.57	7,039.31	6.10	127,261.60	(4,850.03)	(3.81)			
AUGUST	125,235.82	112,800.76	(12,435.06)	(9.93)	102,397.35	10,403.41	10.16			
SEPTEMBER	106,358.18	105,294.68	(1,063.50)	(1.00)	111,150.65	(5,855.97)	(5.27)			
OCTOBER	127,267.52	88,653.58	(38,613.94)	(30.34)	82,159.14	6,494.44	7.90			
NOVEMBER	101,664.93	99,039.46	(2,625.47)	(2.58)	94,994.64	4,044.82	4.26			
DECEMBER	113,844.70	134,036.06	20,191.36	17.74	92,320.08	41,715.98	45.19			
JANUARY	92,738.60	119,418.96	26,680.36	28.77	110,910.66	8,508.30	7.67			
FEBRUARY	143,191.45	188,243.51	45,052.06	31.46	154,682.70	33,560.81	21.70			
MARCH	81,244.97	104,432.24	23,187.27	28.54	89,836.56	14,595.68	16.25			
APRIL	119,283.80	97,117.88	(22,165.92)	(18.58)	93,251.40	3,866.48	4.15			
MAY	111,277.55	65,886.25	(45,391.30)	(40.79)	93,693.18	(27,806.93)	(29.68)			
JUNE	107,050.27	130,707.63	23,657.36	22.10	83,078.52	47,629.11	57.33			
TOTAL	1,344,530.05	1,368,042.58	23,512.53	1.75	1,235,736.48	132,306.10	10.71			
			23,512.53	1.75%		132,306.10	10.71%			

CAPITAL IMPROV.	CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH	
	PIOR YEAR	ACTUAL	ACTUAL	\$ CHANGE	% CHANGE	BUDGET	\$ DIFFERENCE	% DIFF		
JULY	98,066.41	104,049.84	5,983.43	6.10	108,665.44	(4,615.60)	(4.25)			
AUGUST	106,450.46	95,880.65	(10,569.81)	(9.93)	87,434.49	8,446.16	9.66			
SEPTEMBER	90,404.51	89,500.49	(904.02)	(1.00)	94,908.71	(5,408.22)	(5.70)			
OCTOBER	108,177.37	75,355.54	(32,821.83)	(30.34)	72,388.12	2,967.42	4.10			
NOVEMBER	86,415.18	84,183.57	(2,231.61)	(2.58)	83,707.64	475.93	0.57			
DECEMBER	96,768.01	113,930.64	17,162.63	17.74	81,340.64	32,590.00	40.07			
JANUARY	78,827.82	101,506.11	22,678.29	28.77	97,709.76	3,796.35	3.89			
FEBRUARY	121,713.73	160,006.99	38,293.26	31.46	136,286.60	23,720.39	17.40			
MARCH	69,058.22	88,767.40	19,709.18	28.54	79,152.48	9,614.92	12.15			
APRIL	101,391.22	82,550.19	(18,841.03)	(18.58)	82,161.20	388.99	0.47			
MAY	94,585.92	56,003.30	(38,582.62)	(40.79)	82,550.44	(26,547.14)	(32.16)			
JUNE	90,992.70	111,101.49	20,108.79	22.10	73,198.16	37,903.33	51.78			
TOTAL	1,142,851.55	1,162,836.21	19,984.66	1.75	1,079,503.68	83,332.53	7.72			
			19,984.66	1.75%		83,332.53	7.72%			

GRAND TOTALS	CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH		CURRENT MONTH	
	PIOR YEAR	ACTUAL	ACTUAL	\$ CHANGE	% CHANGE	BUDGET	\$ DIFFERENCE	% DIFF		
JULY	448,215.01	476,224.34	28,009.33	6.25	499,915.83	(23,691.49)	(4.74)			
AUGUST	485,699.91	436,329.71	(49,370.20)	(10.16)	397,334.20	38,995.51	9.81			
SEPTEMBER	410,878.37	403,902.64	(6,975.73)	(1.70)	433,615.54	(29,712.90)	(6.85)			
OCTOBER	490,552.72	341,023.63	(149,529.09)	(30.48)	324,510.49	16,513.14	5.09			
NOVEMBER	388,328.62	378,356.84	(9,971.78)	(2.57)	375,378.65	2,978.19	0.79			
DECEMBER	437,100.10	509,915.57	72,815.47	16.66	358,018.63	151,896.94	42.43			
JANUARY	436,873.93	567,327.86	130,453.93	29.86	552,662.79	14,665.07	2.65			
FEBRUARY	677,789.52	888,440.73	210,651.21	31.08	753,669.58	134,771.15	17.88			
MARCH	383,705.39	436,264.44	52,559.05	13.70	387,509.42	48,755.02	12.58			
APRIL	455,213.68	398,661.76	(56,551.92)	(12.42)	391,032.19	7,629.57	1.95			
MAY	454,921.56	252,846.72	(202,074.84)	(44.42)	393,591.76	(140,745.04)	(35.76)			
JUNE	414,082.65	505,778.16	91,695.51	22.14	336,330.36	169,447.80	50.38			
TOTAL	5,483,361.46	5,595,072.40	111,710.94	2.04	5,203,569.44	391,502.96	7.52			
			111,710.94	2.04%		391,502.96	7.52%			