

**CITY OF FRONTENAC BUDGET SUMMARY FISCAL YEAR 2020-2021**

**GENERAL FUND**

<b>Revenues</b>	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 from 19-20 Est	% Diff 20-21 from 19-20 Est
General Fund Property Tax	\$ 1,273,497	\$ 1,286,782	\$ 1,313,936	\$ 1,329,166	\$ 1,329,166	-	0.00%
General Fund Sales Tax	2,480,882	2,538,711	2,690,207	2,328,789	2,017,655	(311,134)	-13.36%
General Fund Prop P Sales Tax	137,580	189,834	197,814	171,302	148,361	(22,942)	-13.39%
General Fund Use Tax	111,619	119,541	117,328	143,328	87,996	(55,332)	-38.61%
General Fund Other	2,621,965	2,619,607	2,444,596	2,447,617	2,359,934	(87,684)	-3.58%
<b>General Fund Total Revenues</b>	<b>6,625,543</b>	<b>6,754,475</b>	<b>6,763,881</b>	<b>6,420,202</b>	<b>5,943,111</b>	<b>(477,091)</b>	<b>-7.43%</b>
<b>Expenditures</b>	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 from 19-20 Est	% Diff 20-21 from 19-20 Est
General Fund Personnel	5,262,828	5,340,570	5,433,224	5,354,220	5,628,527	274,307	5.12%
General Fund Operational/Non Personnel	764,261	784,655	909,655	872,526	855,851	(16,675)	-1.91%
<b>General Fund Total Expenditures</b>	<b>6,027,089</b>	<b>6,125,225</b>	<b>6,342,879</b>	<b>6,226,746</b>	<b>6,484,378</b>	<b>257,632</b>	<b>4.14%</b>
<b>Net Income</b>	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 from 19-20 Est	% Diff 20-21 from 19-20 Est
General Fund	598,454	629,250	421,002	193,456	(541,267)	(734,723)	-379.79%
<b>Fund Balance</b>	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 from 19-20 Est	% Diff 20-21 from 19-20 Est
General Fund - Subtotal	12,447,848	13,077,098	13,498,100	13,270,555	6,195,883	(7,074,672)	-53.31%
Transfer to Capital Improvement Fund	-	-	-	(6,533,405)	(571,131)	5,962,274	91.26%
<b>General Fund Total</b>	<b>12,447,848</b>	<b>13,077,098</b>	<b>13,498,100</b>	<b>6,737,150</b>	<b>5,624,752</b>	<b>(1,112,398)</b>	<b>-16.51%</b>

**CAPITAL IMPROVEMENT FUND**

<b>Revenues</b>	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 from 19-20 Est	% Diff 20-21 from 19-20 Est
Capital Improvement Sales Tax	931,733	938,551	1,001,864	804,113	751,398	(52,715)	-6.56%
Capital Impr. Other (Includes Grants*)	330,977	320,152	376,182	334,901	633,012	298,111	89.01%
<b>Capital Total Revenues (Includes Grants*)</b>	<b>1,262,710</b>	<b>1,258,703</b>	<b>1,378,046</b>	<b>1,139,014</b>	<b>1,384,410</b>	<b>245,396</b>	<b>21.54%</b>
<b>Expenditures</b>	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 from 19-20 Est	% Diff 20-21 from 19-20 Est
Capital Improvement Personnel	242,310	253,413	267,916	263,412	270,699	7,287	2.77%
Capital Operational/Non Personnel	1,048,897	1,021,393	1,043,681	1,032,816	1,105,625	72,809	7.05%
Capital Purchase and Infrastructure	748,751	351,831	552,020	358,910	579,216	220,306	61.38%
<b>Capital Impr Total Expenditures</b>	<b>2,039,958</b>	<b>1,626,637</b>	<b>1,863,617</b>	<b>1,655,137</b>	<b>1,955,541</b>	<b>300,402</b>	<b>18.15%</b>
<b>Net Income</b>	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 from 19-20 Est	% Diff 20-21 from 19-20 Est
Capital Improvements Fund	(777,248)	(367,934)	(485,571)	(516,123)	(571,131)	(55,008)	-10.66%
<b>Fund Balance</b>	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 from 19-20 Est	% Diff 20-21 from 19-20 Est
Capital Improvement Fund - Subtotal	(5,649,348)	(6,017,282)	(6,502,853)	(6,533,405)	(571,131)	5,962,274	91.26%
Transfer from General Fund	-	-	-	6,533,405	571,131	(5,962,274)	-91.26%
<b>Capital Improvement Fund - Total</b>	<b>(5,649,348)</b>	<b>(6,017,282)</b>	<b>(6,502,853)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

General/Cap Imp Fund Balance	6,798,500	7,059,816	6,995,247	6,737,150	5,624,752
Less: 2 Years Debt Service	(764,653)	(760,000)	(755,000)	(755,000)	(740,000)
Adjusted Fund Balance	6,033,847	6,299,816	6,240,247	5,982,150	4,884,752
General/Cap Imp Expenditures	8,067,047	7,751,862	8,206,496	7,881,883	8,439,920

**Fund Balance to Expenditure Ratio**      75%      81%      76%      76%      58%      50% is the target minimum \*

**CITY OF FRONTENAC BUDGET SUMMARY FISCAL YEAR 2020-2021 (Continued)**

**PARKS AND STORMWATER FUND**

	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 from 19-20 Est	% Diff 20-21 from 19-20 Est
Parks & Stormwater Revenues	1,776,512	1,780,697	1,566,502	1,229,851	1,251,713	21,862	1.78%
Parks & Stormwater Expenditures	900,690	1,324,167	1,435,814	1,076,398	2,142,894	1,066,496	99.08%
Parks & Stormwater Net Income	875,822	456,530	130,688	153,453	(891,181)	(1,044,634)	-680.75%
<b>Parks &amp; Stormwater Fund Balance</b>	<b>1,503,164</b>	<b>1,959,694</b>	<b>2,090,382</b>	<b>2,113,147</b>	<b>1,221,966</b>	<b>(891,181)</b>	<b>-42.17%</b>
<b>Sewer Lateral (Included in Fund Balance)</b>	<b>50,131</b>	<b>53,094</b>	<b>53,424</b>	<b>64,101</b>	<b>64,101</b>	<b>-</b>	<b>0.00%</b>

**SUMMARY OF ALL FUNDS**

	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 from 19-20 Est	% Diff 20-21 from 19-20 Est
<b>TOTAL REVENUES</b>	<b>9,664,765</b>	<b>9,793,875</b>	<b>9,708,429</b>	<b>8,789,067</b>	<b>8,579,234</b>	<b>(209,833)</b>	<b>-2.39%</b>
<b>TOTAL EXPENDITURES</b>	<b>8,967,737</b>	<b>9,076,029</b>	<b>9,642,309</b>	<b>8,958,282</b>	<b>10,582,813</b>	<b>1,624,532</b>	<b>18.13%</b>
<b>TOTAL NET INCOME</b>	<b>697,028</b>	<b>717,846</b>	<b>66,120</b>	<b>(169,215)</b>	<b>(2,003,579)</b>	<b>(1,834,364)</b>	<b>-1084.04%</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 8,301,664</b>	<b>\$ 9,019,510</b>	<b>\$ 9,085,629</b>	<b>\$ 8,850,298</b>	<b>\$ 6,846,719</b>	<b>\$ (2,003,579)</b>	<b>-22.64%</b>

**\* GENERAL FUND RESERVE THRESHOLDS**

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

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

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

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



**City of Frontenac General Fund Expense Summary  
Fiscal Year 2020-21**

	17-18	18-19	19-20	19-20	20-21	\$ Diff	% Diff
	Actual	Actual	Budget	Estimate	Budget	20-21 from 19-20 Estimate	20-21 from 19-20 Estimate
General Fund Revenues	\$ 6,595,343	\$ 6,739,140	\$ 6,738,881	\$ 6,387,412	\$ 5,943,111	\$ (444,301)	-6.96%
Sale of Surplus Assets	30,200	15,335	25,000	32,790	-	(32,790)	-100.00%
<b>General Fund Revenues</b>	<b>\$ 6,625,543</b>	<b>\$ 6,754,475</b>	<b>\$ 6,763,881</b>	<b>\$ 6,420,202</b>	<b>\$ 5,943,111</b>	<b>\$ (477,091)</b>	<b>-7.43%</b>

Non-Personnel Expenditures							
Administration	129,825	174,662	257,665	201,528	176,168	(25,360)	-12.58%
Boards & Commissions	9,198	6,713	7,300	8,470	9,256	786	9.28%
Legal	87,686	64,402	65,000	107,500	63,000	(44,500)	-41.40%
Municipal Court	25,789	24,599	23,290	21,240	21,519	279	1.31%
Fire Department	296,859	293,738	175,500	165,524	182,225	16,701	10.09%
Police Department	197,136	207,370	365,000	351,440	390,558	39,118	11.13%
Building Department	17,768	13,171	15,900	16,824	13,125	(3,699)	-21.99%
<b>Totals</b>	<b>\$ 764,261</b>	<b>\$ 784,655</b>	<b>\$ 909,655</b>	<b>\$ 872,526</b>	<b>\$ 855,851</b>	<b>\$ (16,675)</b>	<b>-1.91%</b>

Personnel & Salary Expenditures							
Administration	443,385	454,993	482,894	478,056	479,816	1,760	0.37%
Boards & Commissions	8,389	9,196	9,380	9,535	9,656	121	1.27%
Municipal Court	75,887	76,011	83,386	82,592	83,731	1,139	1.38%
Fire Department	2,078,290	2,195,704	2,215,683	2,168,003	2,383,754	215,751	9.95%
Police Department	2,437,534	2,377,249	2,402,616	2,383,822	2,399,844	16,022	0.67%
Building Department	219,343	227,417	239,265	232,210	271,727	39,517	17.02%
<b>Totals</b>	<b>\$ 5,262,828</b>	<b>\$ 5,340,570</b>	<b>\$ 5,433,224</b>	<b>\$ 5,354,220</b>	<b>\$ 5,628,527</b>	<b>\$ 274,307</b>	<b>5.12%</b>

Combined Expenditures							
Administration	573,210	629,655	740,559	679,584	655,984	(23,600)	-3.47%
Boards & Commissions	17,587	15,909	16,680	18,005	18,912	907	5.04%
Legal	87,686	64,402	65,000	107,500	63,000	(44,500)	-41.40%
Municipal Court	101,676	100,610	106,676	103,832	105,250	1,418	1.37%
Fire Department	2,375,149	2,489,442	2,391,183	2,333,527	2,565,979	232,452	9.96%
Police Department	2,634,670	2,584,619	2,767,616	2,735,262	2,790,402	55,140	2.02%
Building Department	237,111	240,588	255,165	249,034	284,852	35,818	14.38%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,027,089</b>	<b>\$ 6,125,225</b>	<b>\$ 6,342,879</b>	<b>\$ 6,226,745</b>	<b>\$ 6,484,378</b>	<b>\$ 257,633</b>	<b>4.14%</b>

<b>NET INCOME</b>	<b>\$ 598,454</b>	<b>\$ 629,250</b>	<b>\$ 421,002</b>	<b>\$ 193,457</b>	<b>\$ (541,267)</b>	<b>\$ (734,724)</b>	<b>-379.79%</b>
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	17-18	18-19	19-20	19-20	20-21	\$ Diff	% Diff
	Actual	Actual	Budget	Estimate	Budget	20-21 from 19-20 Estimate	20-21 from 19-20 Estimate
FUND BALANCE	\$ 12,447,848	\$ 13,077,098	\$ 13,498,100	\$ 13,270,555	\$ 6,195,883	\$ (7,074,672)	-53.31%
TRANSFER TO CAP IMP FUND				\$ (6,533,405)	\$ (571,131)		
FUND BALANCE				\$ 6,737,150	\$ 5,624,752		

LAW ENFORC.TRAINING FUND (LET):	\$ 58,540	\$ 58,540	\$ 62,667	\$ 63,489	\$ 65,783	\$ 2,294	3.61%
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**2020-2021 City of Frontenac Capital Improvement Fund Budget**

<b>Revenues</b>	<b>16-17 Actual</b>	<b>17-18 Actual</b>	<b>18-19 Actual</b>	<b>19-20 Budget</b>	<b>19-20 Estimate</b>	<b>20-21 Budget</b>	<b>\$ Diff 20-21 to 19-20 Est</b>	<b>% Diff 20-21 to 19-20 Est</b>
Half-Cent Sales Tax	\$ 892,319	\$ 931,733	\$ 938,551	\$ 1,001,864	\$ 804,113	\$ 751,398	\$ (250,765)	-25.07%
Road and Bridge Tax	252,626	261,555	260,121	267,335	268,211	268,211	-	0.00%
Grant Revenue	9,750	11,579	6,281	59,347	16,613	314,801	298,188	1794.91%
Federal Interest Subsidy	57,244	57,305	53,750	49,500	50,077	50,000	(77)	-0.15%
Miscellaneous Revenue	-	538	-	-	-	-	-	0.00%
<b>Total Revenues:</b>	<b>\$1,211,939</b>	<b>\$1,262,710</b>	<b>\$1,258,703</b>	<b>\$1,378,046</b>	<b>\$1,139,014</b>	<b>\$1,384,410</b>	<b>245,396</b>	<b>21.54%</b>

<b>Expenditures</b>	<b>16-17 Actual</b>	<b>17-18 Actual</b>	<b>18-19 Actual</b>	<b>19-20 Budget</b>	<b>19-20 Estimate</b>	<b>20-21 Budget</b>	<b>\$ Diff 20-21 to 19-20 Est</b>	<b>% Diff 20-21 to 19-20 Est</b>
<b>Administration</b>								
Update Website	5,876	-	-	-	-	-	-	#DIV/0!
Computer Replacement	126	1,227	1,490	-	-	-	-	#DIV/0!
Shoretel Server Required Upgrade (Phone System)	-	-	8,290	-	-	-	-	#DIV/0!
Computer Software	-	-	10,388	-	-	-	-	#DIV/0!
New Servers	-	-	20,660	-	-	-	-	#DIV/0!
Weight Room Equipment	5,675	2,150	-	-	-	-	-	#DIV/0!
Admin Desks	-	-	1,205	-	-	-	-	#DIV/0!
Update city wide software	-	-	-	-	-	-	-	#DIV/0!
<b>5-year plan items</b>	<b>11,677</b>	<b>3,377</b>	<b>42,033</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
Computer Maint (with remote back up/hosted servers)	47,407	41,598	60,099	60,000	66,506	69,772	3,266	4.91%
Property Insurance	29,777	30,278	31,546	33,123	34,984	41,981	6,997	20.00%
Leaf Collection	97,000	114,000	112,000	120,000	112,000	112,000	-	0.00%
Equipment Contracts/Repair	20,557	29,541	19,828	22,000	23,000	9,516	(13,484)	-58.63%
<b>Total Administration</b>	<b>\$ 206,418</b>	<b>\$ 218,794</b>	<b>\$ 265,506</b>	<b>\$ 235,123</b>	<b>\$ 236,490</b>	<b>\$ 233,269</b>	<b>(3,221)</b>	<b>-1.36%</b>

<b>Municipal Court</b>								
Laptop Replacement	665	-	-	-	-	-	-	#DIV/0!
Printer replacement	-	-	-	-	-	-	-	#DIV/0!
REJIS Scanners	859	-	-	-	-	-	-	#DIV/0!
<b>5-year plan items</b>	<b>1,524</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Municipal Court</b>	<b>\$ 1,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>#DIV/0!</b>

<b>Fire Department</b>								
EMS Equipment	-	1,426	4,212	3,000	107	3,000	2,893	2703.74%
Computer Equip	2,532	487	2,049	3,000	3,727	-	(3,727)	-100.00%
Training Aids	-	-	612	1,000	76	-	(76)	-100.00%
Emergency Operations	2,064	-	-	500	-	-	-	#DIV/0!
Tools	1,619	-	761	3,000	-	3,000	3,000	#DIV/0!
Fire Rescue Pumper	-	611,563	-	-	-	-	-	#DIV/0!
Rescue Tools for Pumper (Air bags)	32,594	4,782	8,812	-	-	-	-	#DIV/0!
Command Vehicle	-	-	-	34,738	40,887	-	(40,887)	-100.00%
Vehicle Change over	-	-	-	7,000	-	-	-	#DIV/0!
SCBA Fill-Station Compressor	-	-	30,769	-	-	-	-	#DIV/0!
15-Lead Heart Monitor	-	-	38,018	-	-	-	-	#DIV/0!
Replace Turn Out Gear	-	-	14,618	65,000	48,291	12,000	(36,291)	-75.15%
<b>5-year plan items</b>	<b>38,809</b>	<b>618,258</b>	<b>99,851</b>	<b>117,238</b>	<b>93,088</b>	<b>18,000</b>	<b>(75,088)</b>	<b>-80.66%</b>
Fuel	8,593	11,846	10,216	11,000	11,500	11,000	(500)	-4.35%
Radio Maintenance	82	256	-	1,900	1,000	1,500	500	50.00%
Vehicle Maintenance	48,565	19,596	14,982	25,000	20,000	23,000	3,000	15.00%
Service Contracts	9,181	7,605	1,350	7,900	2,000	7,900	5,900	295.00%
Vehicle Tires	3,532	3,970	-	5,800	-	5,800	5,800	#DIV/0!
<b>Total Fire Department</b>	<b>\$ 108,762</b>	<b>\$ 661,531</b>	<b>\$ 126,399</b>	<b>\$ 168,838</b>	<b>\$ 127,588</b>	<b>\$ 67,200</b>	<b>(60,388)</b>	<b>-47.33%</b>

<b>Police Department</b>								
Police Vehicles	27,200	81,472	58,836	60,000	34,532	-	(34,532)	-100.00%
Command Vehicles	-	-	-	26,000	24,262	-	(24,262)	-100.00%
Vehicle Equipment-Misc.	-	-	-	-	-	-	-	#DIV/0!
Printer Replacement	-	249	-	-	-	-	-	#DIV/0!
Vehicle Equip. Changeover	4,049	9,378	8,851	12,000	9,874	-	(9,874)	-100.00%
Taser Replacement	-	-	-	1,200	900	-	(900)	-100.00%
Desktop Computer Replacement	-	860	-	2,700	1,300	-	(1,300)	-100.00%
Car Laptop Computer Replacements	-	-	-	2,700	3,424	-	(3,424)	-100.00%
In Car Digital Video System	-	-	-	-	-	-	-	#DIV/0!
Patrol Bicycles & Accessories	-	-	-	1,600	1,418	-	(1,418)	-100.00%
Ballistic Vests/Body Armor	16,565	-	-	800	6,400	17,500	11,100	173.44%
Copier, Main PD Area	3,878	-	-	-	-	-	-	#DIV/0!
Training and Duty Ammunition	1,746	3,081	2,447	4,000	3,812	4,000	188	4.93%
<b>5-year plan items</b>	<b>53,438</b>	<b>95,040</b>	<b>70,134</b>	<b>111,000</b>	<b>85,922</b>	<b>21,500</b>	<b>(64,422)</b>	<b>-74.98%</b>
Communications	5,472	2,564	3,740	7,000	5,000	5,400	400	8.00%
Fuel	31,292	36,067	34,147	37,500	30,000	36,000	6,000	20.00%
Vehicle Equip/Maintenance	11,885	21,258	18,211	16,000	16,000	20,000	4,000	25.00%
Service Contracts	18,596	20,939	16,512	10,000	11,000	-	(11,000)	-100.00%
<b>Total Police Department</b>	<b>\$ 120,683</b>	<b>\$ 175,868</b>	<b>\$ 142,744</b>	<b>\$ 181,500</b>	<b>\$ 147,922</b>	<b>\$ 82,900</b>	<b>(65,022)</b>	<b>-43.96%</b>

**2020-2021 City of Frontenac Capital Improvement Fund Budget**

<b>Expenditures Continued</b>	<b>16-17 Actual</b>	<b>17-18 Actual</b>	<b>18-19 Actual</b>	<b>19-20 Budget</b>	<b>19-20 Estimate</b>	<b>20-21 Budget</b>	<b>\$ Diff 20-21 to 19-20 Est</b>	<b>% Diff 20-21 to 19-20 Est</b>
<b>Public Works</b>								
5 Ton Dump Truck with snow plow	-	-	95,801	-	-	-	-	#DIV/0!
F550 Dump Truck with snow plow	-	-	-	71,000	70,000	-	(70,000)	-100.00%
Geyer Road Engineering	1,671	5,247	-	84,782	80,000	449,716	369,716	462.15%
Geyer Road TIP Application	10,513	5,220	14,586	10,000	4,900	-	(4,900)	-100.00%
Street Patching	-	20,000	-	25,000	25,000	-	(25,000)	-100.00%
Mower and Trailer	-	-	9,616	-	-	-	-	#DIV/0!
Spoede Bridge Engineering & TIP Application	-	-	15,000	91,000	-	90,000	90,000	#DIV/0!
Bridge Maintenance & Repair	-	-	-	-	-	-	-	#DIV/0!
<b>5-year plan items</b>	<b>12,184</b>	<b>30,467</b>	<b>135,003</b>	<b>281,782</b>	<b>179,900</b>	<b>539,716</b>	<b>359,816</b>	<b>200.01%</b>
Drug & Alcohol Screening	435	85	140	500	150	200	50	33.33%
Memberships/Subscriptions	184	390	392	422	414	200	(214)	-51.69%
Equipment Rental	1,073	-	-	3,000	2,500	1,000	(1,500)	-60.00%
Fuel	3,278	3,677	3,617	4,100	3,900	4,100	200	5.13%
Vehicle Maintenance and Repair	13,550	10,543	12,684	10,000	15,000	5,000	(10,000)	-66.67%
Miscellaneous	2,824	2,074	2,269	2,500	2,500	2,500	-	0.00%
Mileage Reimbursement	-	-	-	-	-	-	-	100.00%
Mosquito Control	1,958	1,926	1,983	2,025	2,500	2,050	(450)	-18.00%
Road Paint	11,250	7,000	24,679	25,000	25,000	20,000	(5,000)	-20.00%
Road Salt	8,203	6,638	7,474	6,000	10,133	11,000	867	8.56%
Road Signs	933	2,100	2,872	2,500	1,332	2,500	1,168	87.69%
Equipment and Service Contracts	6,770	3,249	3,349	5,500	5,500	4,000	(1,500)	-27.27%
Street & Signal Lights	2,291	2,365	2,222	2,300	2,100	2,300	200	9.52%
Street Materials/Maint	14,649	19,525	12,965	19,500	19,300	70,000	50,700	262.69%
Vehicle Tires	1,874	700	173	1,000	1,709	1,800	91	5.32%
Small Tools	1,320	1,077	1,540	1,500	1,500	1,500	-	0.00%
Traffic Signal Maint	5,767	8,415	6,435	5,800	7,800	6,400	(1,400)	-17.95%
Training	633	715	2,423	1,500	893	500	(393)	-44.01%
Uniforms	3,362	3,644	3,406	3,600	3,600	5,825	2,225	61.81%
Reimbursable Services	3,380	1,363	10,961	5,000	17,000	19,000	2,000	11.76%
Professional Services	4,257	10,211	492	3,000	2,800	21,500	18,700	667.86%
<b>Sub Total</b>	<b>87,991</b>	<b>85,697</b>	<b>100,076</b>	<b>104,747</b>	<b>125,631</b>	<b>181,375</b>	<b>55,744</b>	<b>65.05%</b>
Personnel Expenses (see Personnel Summary)	237,624	242,310	253,413	267,916	263,412	270,699	7,287	2.77%
<b>Total Public Works</b>	<b>\$ 337,799</b>	<b>\$ 358,474</b>	<b>\$ 488,492</b>	<b>\$ 654,445</b>	<b>\$ 568,943</b>	<b>\$ 991,790</b>	<b>422,847</b>	<b>117.96%</b>
<b>Building Department</b>								
Bldg Commissioner Vehicle	22,802	-	-	-	-	-	-	#DIV/0!
Desktop Computer Replacement-Bldg Comm.	881	1,250	-	-	-	-	-	#DIV/0!
Office Equipment	349	359	-	-	-	-	-	#DIV/0!
<b>5-year plan items</b>	<b>24,032</b>	<b>1,609</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
Fuel	1,515	1,855	1,847	2,200	1,800	2,000	200	11.11%
Vehicle Maintenance	339	1,238	87	1,000	700	1,000	300	42.86%
<b>Building Department Total</b>	<b>\$ 25,886</b>	<b>\$ 4,702</b>	<b>\$ 1,934</b>	<b>\$ 3,200</b>	<b>\$ 2,500</b>	<b>\$ 3,000</b>	<b>500</b>	<b>10.63%</b>
<b>Municipal Buildings</b>								
Removal of 100' unused communication tower/safety and liability	-	-	4,810	-	-	-	-	#DIV/0!
Public works Maint & Salt buildings shingle replacement	-	-	-	-	-	-	-	#DIV/0!
IT Updates (hardware)	933	-	-	-	-	-	-	#DIV/0!
AV Upgrades for Council Chamber	-	-	-	42,000	-	-	-	#DIV/0!
<b>5 year plan items</b>	<b>933</b>	<b>-</b>	<b>4,810</b>	<b>42,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
Cleaning Service	32,220	32,220	32,220	32,220	32,220	32,920	700	2.17%
Generator Fuel	1,904	-	2,053	2,000	2,000	2,000	-	0.00%
Maint & Repair	45,098	85,897	68,257	48,000	43,000	55,000	12,000	27.91%
Miscellaneous (Combined with Telephone/Internet in 19-20)	2,246	1,146	1,012	-	433	-	(433)	-100.00%
Building Supplies	3,724	5,504	3,585	5,000	3,500	3,600	100	2.86%
Electricity	65,804	69,932	66,031	68,500	68,500	68,500	-	0.00%
Natural Gas	4,609	4,998	4,344	4,500	4,150	4,400	250	6.02%
Telephone and Internet	26,157	26,608	29,944	31,000	28,200	29,000	800	2.84%
Water & Sewer	7,604	8,703	10,233	10,000	12,400	12,000	(400)	-3.23%
<b>Total Municipal Buildings</b>	<b>\$ 190,299</b>	<b>\$ 235,008</b>	<b>\$ 222,489</b>	<b>\$ 243,220</b>	<b>\$ 194,403</b>	<b>\$ 207,420</b>	<b>13,017</b>	<b>6.70%</b>
<b>Debt Service</b>								
Semi Annual Payments	381,831	385,581	379,073	377,291	377,291	369,961	(7,330)	-1.94%
<b>Total Debt Service</b>	<b>\$ 381,831</b>	<b>\$ 385,581</b>	<b>\$ 379,073</b>	<b>\$ 377,291</b>	<b>\$ 377,291</b>	<b>\$ 369,961</b>	<b>(7,330)</b>	<b>-1.94%</b>
<b>Five Year Plan Totals:</b>	<b>142,597</b>	<b>748,751</b>	<b>351,831</b>	<b>552,020</b>	<b>358,910</b>	<b>579,216</b>	<b>220,306</b>	<b>29.42%</b>
Sub-Total Expenses Without Debt Svc:	991,371	1,654,377	1,247,564	1,486,326	1,277,845	1,585,580	307,735	18.60%
Sub-Total Expenses:	1,373,202	2,039,958	1,626,637	1,863,617	1,655,136	1,955,541	300,405	14.73%
Expenditures without Capital Budgets	1,230,605	1,291,207	1,274,806	1,311,597	1,296,227	1,376,325	80,097	6.20%
<b>Total Expenses:</b>	<b>1,373,202</b>	<b>2,039,958</b>	<b>1,626,637</b>	<b>1,863,617</b>	<b>1,655,137</b>	<b>1,955,541</b>	<b>300,403</b>	<b>14.73%</b>
Net Income:	(161,263)	(777,248)	(367,934)	(485,571)	(516,123)	(571,131)	(55,008)	7.08%
<b>Transfer from General Fund</b>					<b>6,533,405</b>	<b>571,131</b>		
<b>Fund Balance</b>	<b>\$ (4,872,100)</b>	<b>\$ (5,649,348)</b>	<b>\$ (6,017,282)</b>	<b>\$ (6,502,853)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.00%</b>

**Parks and Stormwater Fund Budget  
2020-2021 Fiscal Year**

Revenues	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 to 19-20 Est	% Diff 20-21 to 19-20 Est
Parks & Stormwater Tax	\$ 1,049,802	\$ 1,096,156	\$ 1,104,182	\$ 1,137,128	\$ 946,015	\$ 852,846	\$ (93,169)	-9.85%
Grant Revenue	-	-	-	178,044	32,829	209,867	177,038	100.00%
Miscellaneous Revenue (MSD)	110,000	643,350	640,000	214,000	214,000	152,000	(62,000)	-28.97%
Sewer Lateral Program	36,979	37,006	36,515	37,330	37,007	37,000	(7)	-0.02%
<b>Total Revenues</b>	<b>\$ 1,196,781</b>	<b>\$ 1,776,512</b>	<b>\$ 1,780,697</b>	<b>\$ 1,566,502</b>	<b>\$ 1,229,851</b>	<b>\$ 1,251,713</b>	<b>\$ 21,862</b>	<b>1.78%</b>

Expenses	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 to 19-20 Est	% Diff 20-21 to 19-20 Est
Salaries	108,891	110,200	112,848	119,880	119,661	119,773	112	0.09%
Longevity	924	920	920	920	920	920	-	0.00%
Overtime	717	813	1,281	899	588	1,000	412	70.07%
Payroll Taxes	7,641	7,724	7,949	9,310	7,324	7,356	33	0.45%
Health Insurance	13,728	13,786	14,200	14,485	14,484	14,919	435	3.00%
Dental Insurance	1,441	1,548	1,321	1,531	1,531	1,577	46	3.00%
HRA Expense	422	-	-	1,500	750	750	-	0.00%
Pension	7,693	6,318	5,886	7,059	5,031	6,815	1,785	35.48%
Worker's Comp	256	254	269	282	376	395	19	5.00%
<b>Personnel Totals</b>	<b>\$ 141,713</b>	<b>\$ 141,563</b>	<b>\$ 144,674</b>	<b>\$ 155,866</b>	<b>\$ 150,665</b>	<b>\$ 153,504</b>	<b>\$ 2,840</b>	<b>1.88%</b>

Sewer Lateral Program	47,273	30,170	33,552	37,000	26,000	37,000	10,999	42.30%
Computer Maintenance	1,108	910	-	1,500	1,300	1,500	200	100.00%
Memberships and Subscriptions	185	35	225	400	236	400	164	69.49%
Fuel	1,562	1,508	1,590	2,000	1,700	1,700	(1)	-0.06%
Vehicle Maintenance	2,289	471	1,602	500	1,450	300	(1,150)	-79.31%
Meetings & Seminars	681	563	424	1,500	200	500	299	149.50%
Miscellaneous	-	418	299	500	390	500	109	27.95%
Printing & Advertising	17	191	54	1,500	834	200	(634)	100.00%
Office Supplies	1,182	202	1,118	2,000	1,483	1,500	17	1.15%
Uniforms	566	107	140	500	230	500	270	117.39%
Vehicle Acquisition	-	-	-	30,000	28,910	-	(28,910)	100.00%
Municipal Grant Program	28,598	46,514	11,162	50,000	35,000	50,000	15,000	42.86%
Project Construction	1,574,340	367,500	844,336	525,000	450,000	777,500	327,500	72.78%
Project Engineering	335,782	286,806	276,012	350,200	300,000	537,790	237,790	79.26%
Geyer TIP Program	-	-	-	254,348	50,000	560,000	510,000	1020.00%
Storm Water Phase II Compliance	3,203	23,732	8,979	23,000	28,000	20,000	(8,000)	-28.57%
<b>Non-Personnel W/O Sewer Lateral</b>	<b>\$ 1,949,513</b>	<b>\$ 728,957</b>	<b>\$ 1,145,941</b>	<b>\$ 1,242,948</b>	<b>\$ 899,733</b>	<b>\$ 1,952,390</b>	<b>1,052,654</b>	<b>117.00%</b>
<b>Non-Personnel With Sewer Lateral</b>	<b>1,996,786</b>	<b>759,127</b>	<b>1,179,493</b>	<b>1,279,948</b>	<b>925,733</b>	<b>1,989,390</b>	<b>1,063,653</b>	<b>114.90%</b>
<b>Total Expenses W/O Sewer Lateral</b>	<b>2,091,226</b>	<b>870,520</b>	<b>1,290,615</b>	<b>1,398,814</b>	<b>1,050,398</b>	<b>2,105,894</b>	<b>1,055,496</b>	<b>100.49%</b>
<b>Total Expenses With Sewer Lateral</b>	<b>2,138,499</b>	<b>900,690</b>	<b>1,324,167</b>	<b>1,435,814</b>	<b>1,076,398</b>	<b>2,142,894</b>	<b>1,066,496</b>	<b>99.08%</b>

Net Income W/O Sewer Lateral	(931,424)	868,986	453,567	130,358	142,446	(891,181)	(1,033,627)	-725.63%
Net Income With Sewer Lateral	(941,718)	875,822	456,530	130,688	153,453	(891,181)	(1,044,634)	-680.75%

<b>Fund Balance With Sewer Lat:</b>	<b>\$ 627,342</b>	<b>\$ 1,503,164</b>	<b>\$ 1,959,694</b>	<b>\$ 2,090,382</b>	<b>\$ 2,113,147</b>	<b>\$ 1,221,966</b>	<b>(891,181)</b>	<b>-42.17%</b>
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<b>Sewer Lateral Fund Balance:</b>	<b>\$ 43,295</b>	<b>\$ 50,131</b>	<b>\$ 53,094</b>	<b>\$ 53,424</b>	<b>\$ 64,101</b>	<b>\$ 64,101</b>		
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Estimate for FY 2020-2021 Budget								
Project	Eng Prelim	Eng Easements		Associated Engineering	Eng Final	Eng Constr	Constr	319 Grant
Steeple Chase								
Timber Trail		5,000		37,500	39,480	15,000	127,500	152,000
Gold Dust Chapel Oaks					5,000	5,000	650,000	
Countryside Storm	560,000	106,000						
Miscellaneous				25,000				
Geyer Rd / East West Gate Way TIP				299,810				
<b>Totals</b>	<b>560,000</b>	<b>111,000</b>		<b>362,310</b>	<b>44,480</b>	<b>20,000</b>	<b>777,500</b>	<b>152,000</b>
							<b>1,723,290</b>	<b>Total Projects Expense to City</b>

**CITY OF FRONTENAC PERSONNEL EXPENSE BUDGET 2020-2021**

5/5/2020	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 to 19-20 Est	% Diff 20-21 to 19-20 Est
Liability Ins & Bonding (est 10% increase)	\$ 9,196	\$ 9,380	\$ 9,535	\$ 9,656	\$ 121	1.27%
<b>Boards &amp; Comm Total</b>	<b>9,196</b>	<b>9,380</b>	<b>9,535</b>	<b>9,656</b>	<b>121</b>	<b>1.27%</b>

<b>Adm. Salary</b>	<b>343,277</b>	<b>364,775</b>	<b>363,966</b>	<b>364,344</b>	<b>378</b>	<b>0.10%</b>
Longevity	1,800	1,800	1,800	1,800	-	0.00%
Time-In-Rank	1,829	1,864	1,864	1,864	-	0.00%
Education	1,200	1,200	1,200	1,200	-	0.00%
Overtime	1,282	900	588	500	(88)	-14.97%
Payroll Taxes	24,976	28,346	26,525	26,645	120	0.45%
Health Insurance (3.0% increase) *	28,866	29,443	29,444	30,327	883	3.00%
Dental Insurance (2.0% increase)	2,225	2,573	2,581	2,633	52	2.00%
HRA Expense	971	1,500	750	1,500	750	100.00%
Disability Insurance	17,460	21,420	21,596	21,420	(176)	-0.81%
Pension 5.6 (0.2% decrease)	28,601	26,531	25,237	25,042	(195)	-0.77%
Employee Assistance Program	1,782	1,782	1,782	1,782	-	0.00%
Workers' Comp. Ins (5% increase)	724	760	723	759	36	5.00%
<b>Admin Total</b>	<b>454,993</b>	<b>482,894</b>	<b>478,056</b>	<b>479,816</b>	<b>1,760</b>	<b>0.37%</b>
<b>FTE's</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>

<b>Court Salary</b>	<b>58,031</b>	<b>63,886</b>	<b>63,646</b>	<b>64,350</b>	<b>704</b>	<b>1.11%</b>
Payroll Taxes	4,077	4,887	4,501	4,546	45	1.01%
Health Insurance (3.0% increase) *	9,096	9,278	9,277	9,555	278	3.00%
Dental Insurance (2.0% increase)	881	1,018	1,022	1,042	20	2.00%
HRA Expense	60	500	275	500	225	81.82%
Pension 5.6 (0.2% decrease)	3,759	3,705	3,744	3,604	(141)	-3.76%
Workers' Comp. Ins (5% increase)	107	112	127	133	6	5.00%
<b>Court Total</b>	<b>76,011</b>	<b>83,386</b>	<b>82,592</b>	<b>83,731</b>	<b>1,139</b>	<b>1.38%</b>
<b>FTE's</b>	<b>1.75</b>	<b>1.75</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

<b>FD Salary</b>	<b>1,608,005</b>	<b>1,592,543</b>	<b>1,570,777</b>	<b>1,601,225</b>	<b>30,448</b>	<b>1.94%</b>
Retirement-Leave Payout	-	-	-	124,130	124,130	#DIV/0!
Holiday Pay	49,497	54,417	54,151	54,455	304	0.56%
Longevity Pay	13,122	11,040	11,042	11,040	(2)	-0.02%
Time-in-Rank	4,792	5,310	5,310	5,310	-	0.00%
Education	2,940	2,940	2,940	2,940	-	0.00%
Overtime	97,025	110,000	69,776	100,000	30,224	43.32%
Payroll Taxes	130,869	135,883	123,664	140,133	16,468	13.32%
Health Insurance (3.0% increase) *	170,616	176,048	168,262	173,310	5,048	3.00%
Dental Insurance (2.0% increase)	14,166	16,891	15,426	15,889	463	3.00%
HRA Expense	1,609	2,000	2,000	2,000	-	0.00%
Pension 0.8 (No change)	13,157	14,210	13,103	15,193	2,090	15.95%
Workers' Comp. Ins (5% increase)	89,906	94,401	131,552	138,130	6,578	5.00%
<b>Fire Dept Total</b>	<b>2,195,704</b>	<b>2,215,683</b>	<b>2,168,003</b>	<b>2,383,754</b>	<b>215,751</b>	<b>9.95%</b>
<b>FTE's</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	

<b>PD Salary</b>	<b>1,712,645</b>	<b>1,693,288</b>	<b>1,688,355</b>	<b>1,709,088</b>	<b>20,733</b>	<b>1.23%</b>
Retirement-Leave Payout	-	-	-	-	-	0.00%
Holiday Pay	56,556	54,356	55,764	57,596	1,832	3.29%
Longevity	13,957	13,761	13,759	13,761	2	0.01%
Time-in-Rank	2,909	2,985	2,985	2,985	-	0.00%
Education	17,056	16,802	16,807	16,802	(5)	-0.03%
Overtime	8,014	12,000	20,634	12,000	(8,634)	-41.84%
Payroll Taxes	131,027	137,179	128,897	131,387	2,489	1.93%
Health Insurance (3.0% increase) *	196,978	200,918	197,476	203,400	5,924	3.00%
Dental Insurance (2.0% increase)	16,564	19,523	18,453	19,007	554	3.00%
HRA Expense	-	3,500	3,000	3,500	500	16.67%
Pension 9.3 (0.7% decrease)	155,843	179,319	171,992	161,333	(10,658)	-6.20%
Workers' Comp. Ins (5% increase)	65,700	68,985	65,700	68,985	3,285	5.00%
<b>Police Dept Total</b>	<b>2,377,249</b>	<b>2,402,616</b>	<b>2,383,822</b>	<b>2,399,844</b>	<b>16,022</b>	<b>0.67%</b>
<b>FTE's</b>	<b>22.00</b>	<b>22.00</b>	<b>21.50</b>	<b>21.00</b>		



**CITY OF FRONTENAC PERSONNEL EXPENSE BUDGET 2020-2021**

5/5/2020	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 to 19-20 Est	% Diff 20-21 to 19-20 Est
<b>PW Salary</b>	\$ 166,645	\$ 178,283	\$ 177,835	\$ 177,961	\$ 126	0.07%
Longevity	4,000	4,000	4,000	4,000	-	0.00%
Time-in-Rank	1,073	1,146	1,146	1,146	-	0.00%
Overtime	10,082	9,000	6,357	10,000	3,643	57.31%
Payroll Taxes	12,872	14,721	11,762	11,996	234	1.99%
Health Insurance (3.0% increase) *	32,484	33,134	33,134	34,128	994	3.00%
Dental Insurance (2.0% increase)	2,642	3,061	3,066	3,158	92	3.00%
HRA Expense	-	1,000	500	1,000	500	100.00%
Pension 5.6 (0.2% decrease)	11,796	11,161	9,901	10,814	913	9.22%
Workers' Comp. Ins (5% increase)	11,819	12,410	15,711	16,497	786	5.00%
<b>Public Works Total</b>	<b>253,413</b>	<b>267,916</b>	<b>263,412</b>	<b>270,699</b>	<b>7,287</b>	<b>2.77%</b>
<b>FTE's</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>		

<b>Parks &amp; Strm</b>	112,848	119,880	119,661	119,773	112	0.09%
Longevity	920	920	920	920	-	0.00%
Overtime	1,282	900	588	1,000	412	70.07%
Payroll Taxes	7,949	9,310	7,324	7,356	32	0.43%
Health Insurance (3.0% increase) *	14,200	14,485	14,484	14,919	435	3.00%
Dental Insurance (2.0% increase)	1,321	1,531	1,531	1,577	46	3.00%
HRA Expense	-	1,500	750	750	-	0.00%
Pension 5.6 (0.2% decrease)	5,886	7,059	5,031	6,815	1,784	35.46%
Workers' Comp. Ins (5% increase)	269	282	376	395	19	5.00%
<b>Parks &amp; Strmwtr Total</b>	<b>144,675</b>	<b>155,867</b>	<b>150,665</b>	<b>153,504</b>	<b>2,839</b>	<b>1.88%</b>
<b>FTE's</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>		

<b>Bldg. Salary</b>	166,012	174,364	173,910	174,148	238	0.14%
Retirement-Leave Payout	-	-	-	33,387	33,387	#DIV/0!
Longevity	640	640	640	640	-	0.00%
Education	1,596	1,596	1,596	1,596	-	0.00%
Overtime	-	500	231	500	269	116.45%
Payroll Taxes	11,790	13,548	10,940	13,043	2,102	19.22%
Health Insurance (3.0% increase) *	26,360	26,887	23,889	24,606	717	3.00%
Dental Insurance (2.0% increase)	1,761	2,043	2,044	2,085	41	2.00%
HRA Expense	1,500	2,000	1,250	1,000	(250)	-20.00%
Pension 5.6 (0.2% decrease)	10,696	10,272	9,188	11,775	2,587	28.15%
Workers' Comp. Ins (5% increase)	7,062	7,415	8,521	8,947	426	5.00%
<b>Building Total</b>	<b>227,417</b>	<b>239,265</b>	<b>232,210</b>	<b>271,727</b>	<b>39,517</b>	<b>17.02%</b>
<b>FTE's</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>		

<b>City-Wide Personnel Budget</b>	18-19 Actual	19-20 Budget	19-20 Estimate	20-21 Budget	\$ Diff 20-21 to 19-20 Est	% Diff 20-21 to 19-20 Est
<b>Salary</b>	<b>\$ 4,167,463</b>	<b>\$ 4,187,019</b>	<b>\$ 4,158,150</b>	<b>\$ 4,210,889</b>	<b>\$ 52,739</b>	<b>1.27%</b>
Sick Leave Payout	-	-	-	157,517	157,517	#DIV/0!
Holiday Pay	106,053	108,773	109,915	112,051	2,136	1.94%
Longevity Pay	34,439	32,161	32,161	32,161	-	0.00%
Time-in-Rank	10,603	11,305	11,305	11,305	-	0.00%
Education	22,792	22,538	22,543	22,538	(5)	-0.02%
Overtime	117,685	133,300	98,174	124,000	25,826	26.31%
Payroll Taxes	323,560	343,874	313,614	335,105	21,491	6.85%
Health Insurance (3.0% increase) *	478,600	490,192	475,966	490,245	14,279	3.00%
Dental Insurance (2.0% increase)	39,560	46,640	44,123	45,390	1,267	2.87%
HRA Expense	4,140	12,000	8,525	10,250	1,725	20.23%
Life and Disability Insurance	17,460	21,420	21,596	21,420	(176)	-0.81%
Pension (See note below)	229,738	252,256	238,197	234,575	(3,621)	-1.52%
Employee Assistance Program	1,782	1,782	1,782	1,782	-	0.00%
Workers' Comp. Ins (5% increase)	175,587	184,366	222,710	233,846	11,136	5.00%
Liability Ins & Bonding (est 10% increase)	9,196	9,380	9,535	9,656	121	1.27%
<b>TOTAL PERSONNEL</b>	<b>\$ 5,738,658</b>	<b>\$ 5,857,006</b>	<b>\$ 5,768,296</b>	<b>\$ 6,052,730</b>	<b>\$ 284,435</b>	<b>4.93%</b>
	<b>5,738,658</b>	<b>5,857,006</b>	<b>5,768,296</b>	<b>6,052,730</b>	<b>284,435</b>	<b>4.93%</b>
<b>FTE's</b>		<b>53.75</b>	<b>52.50</b>	<b>52.00</b>		

Health increases by 3.0%

Dental increases by 2.0%

Pension decreases by 0.7% for PD, no change for FD, and decreases 0.2% for all others

Workers Comp increases by 5%

20-21 Budget does NOT include step raises or Employee retention incentive

The 19-20 Budget included a one-time salary adjustment to the 60th percentile of current market plus a 1% COLA

Employees not receiving a salary adjustment received a 2% COLA