

CITY OF FRONTENAC



2014-2015

BUDGET

Board of Aldermen May 29, 2014

City of Frontenac BUDGET SUMMARY Fiscal Year 2014-2015

CAPITAL AND GENERAL FUNDS						
Revenues	Actual 12-13	Budget 13-14	Estimate 13-14	New Budget 14-15	Compare 14-15 to 13-14 Est. \$	Compare 14-15 to 13-14 Est. %
General Fund Property Tax	\$1,175,736	\$1,246,641	\$1,180,507	\$1,186,410	\$5,903	0.50%
General Fund Sales Tax	\$2,285,740	\$2,344,276	\$2,308,598	\$2,324,763	\$16,165	0.70%
General Fund Other	\$2,500,807	\$2,546,795	\$2,567,039	\$2,535,011	(\$32,028)	-1.25%
General Fund Total Revenues	\$5,962,283	\$6,137,712	\$6,056,144	\$6,046,184	(\$9,960)	-0.16%
Capital Improvement Sales Tax	\$837,851	\$851,325	\$846,230	\$854,692	\$8,462	1.00%
Capital Impr. Other (Includes Grants*)	\$702,951	\$400,631	\$377,906	\$687,331	\$309,425	81.88%
Capital Total Revenues (Includes Grants*)	\$1,540,802	\$1,251,956	\$1,224,136	\$1,542,023	\$317,887	25.97%
Total CAP/GF Revenue (Includes Grants*)	\$7,503,085	\$7,389,668	\$7,280,280	\$7,588,207	\$307,927	4.23%
CAP/GF Revenue Excluding Grants	\$7,107,121	\$7,314,469	\$7,205,079	\$7,204,904	(\$175)	0.00%
Expenditures	Actual 12-13	Budget 13-14	Estimate 13-14	New Budget 14-15	Compare 14-15 to 13-14 Est. \$	Compare 14-15 to 13-14 Est. %
General Fund Personnel	\$4,724,385	\$5,055,069	\$5,007,269	\$5,254,607	\$247,338	4.94%
General Fund Operational/Non Personnel	\$656,919	\$691,922	\$691,108	\$675,438	(\$15,670)	-2.27%
General Fund Total Expenditures	\$5,381,313	\$5,746,990	\$5,698,378	\$5,930,045	\$231,667	4.07%
Capital Improvement Personnel	\$228,124	\$235,083	\$245,407	\$241,797	(\$3,610)	-1.47%
Capital Operational/Non Personnel	\$972,158	\$1,059,170	\$1,077,113	\$1,059,494	(\$17,619)	-1.64%
Capital Purchase and Infrastructure	\$765,327	\$339,901	\$268,392	\$761,742	\$493,350	183.82%
Capital Impr Total Expenditures	\$1,965,609	\$1,634,154	\$1,590,912	\$2,063,033	\$472,121	29.68%
Total CAP and GF Expenditures	\$7,346,922	\$7,381,144	\$7,289,290	\$7,993,078	\$703,788	9.66%
Net Income	Actual 12-13	Budget 13-14	Estimate 13-14	New Budget 14-15	Compare 14-15 to 13-14 Est. \$	Compare 14-15 to 13-14 Est. %
General Fund	\$580,970	\$390,722	\$357,766	\$116,139	(\$241,627)	-67.54%
Capital Improvements Fund	(\$424,807)	(\$382,198)	(\$366,776)	(\$521,010)	(\$154,234)	42.05%
NET INCOME GF/CAP COMBINED:	\$156,163	\$8,524	(\$9,010)	(\$404,871)	(\$395,861)	4393.57%
Fund Balance on June 30th	Actual 12-13	Budget 13-14	Estimate 13-14	New Budget 14-15	Compare 14-15 to 13-14 Est. \$	Compare 14-15 to 13-14 Est. %
General Fund	\$10,936,467	\$11,327,189	\$11,294,233	\$11,410,372	\$116,139	1.03%
Capital Improvements Fund	(\$3,835,567)	(\$4,217,765)	(\$4,202,343)	(\$4,723,353)	(\$521,010)	12.40%
Total Fund Balance	\$7,100,900	\$7,109,424	\$7,091,890	\$6,687,019	(\$404,871)	-5.71%
Fund Balance as a Percentage of Expenses and Debt Service						
			13-14 Estimate	14-15 Budget		
50% of GF Expenditures:			\$2,849,189	\$2,965,023		
50% of CAP Expenditures:			\$795,456	\$1,031,517		
2-Years' Gross Debt Service:			\$768,000	\$768,000		
Total:			\$4,412,645	\$4,764,539		
Fund Balance as % of Expenditures:			161%	140%		

PARKS AND STORMWATER FUND						
	Actual 12-13	Budget 13-14	Estimate 13-14	New Budget 14-15	Compare 14-15 to 13-14 Est. \$	Compare 14-15 to 13-14 Est. %
Parks & Stormwater REVENUES*	\$1,063,806	\$1,200,022	\$1,184,908	\$1,284,973	\$100,065	8.44%
Parks & Stormwater EXPENDITURES	\$1,052,871	\$1,208,174	\$1,170,151	\$1,569,754	\$399,603	34.15%
Parks & Stormwater Net Income	\$10,935	(\$8,152)	\$14,757	(\$284,781)	(\$299,538)	-2029.80%
Parks & Stormwater Fund Balance	\$1,037,404	\$1,029,252	\$1,052,161	\$767,380	(\$284,781)	-27.07%
Sewer Lateral (Included in Fund Balance)	\$53,514	\$53,514	\$53,514	\$53,514	\$0	0.00%

SUMMARY OF ALL FUNDS						
	Actual 12-13	Budget 13-14	Estimate 13-14	New Budget 14-15	Compare 14-15 to 13-14 Est. \$	Compare 14-15 to 13-14 Est. %
TOTAL REVENUES	\$8,566,891	\$8,589,690	\$8,465,188	\$8,873,180	\$407,992	4.82%
TOTAL EXPENDITURES	\$8,399,793	\$8,589,318	\$8,459,441	\$9,562,832	\$1,103,391	13.04%
TOTAL NET INCOME	\$167,098	\$372	\$5,747	(\$689,652)	(\$695,399)	-12100.21%
TOTAL FUND BALANCES	\$8,138,304	\$8,138,676	\$8,144,051	\$7,454,399	(\$689,652)	-8.47%

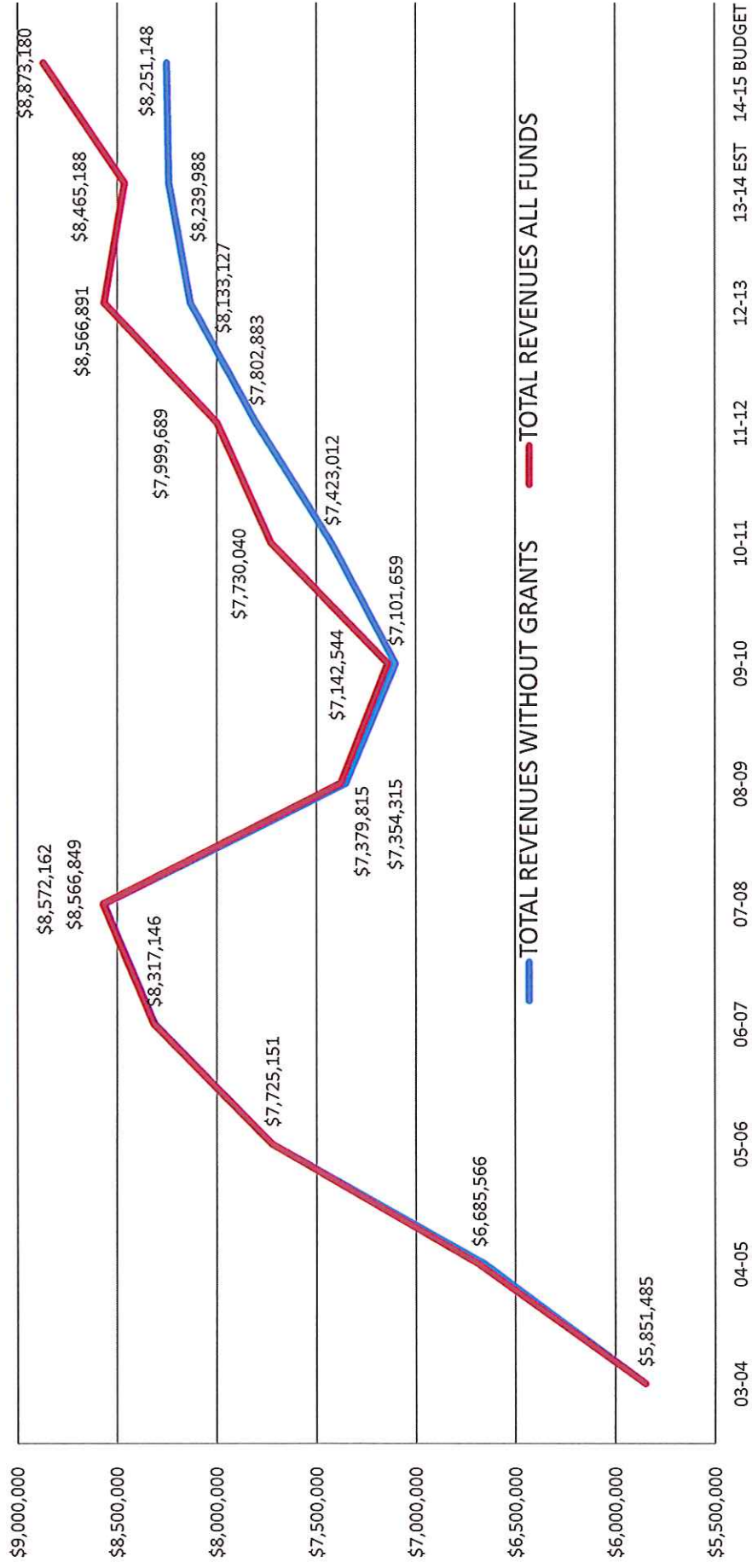
*2014-2015 includes \$383,303 non-recurring grant for the Conway Sidewalk project (Capital Fund) and MSD project cost share \$238,729 (Park/Storm Fund)

The 2014-2015 Budget assumes no increase in property or utility taxes.

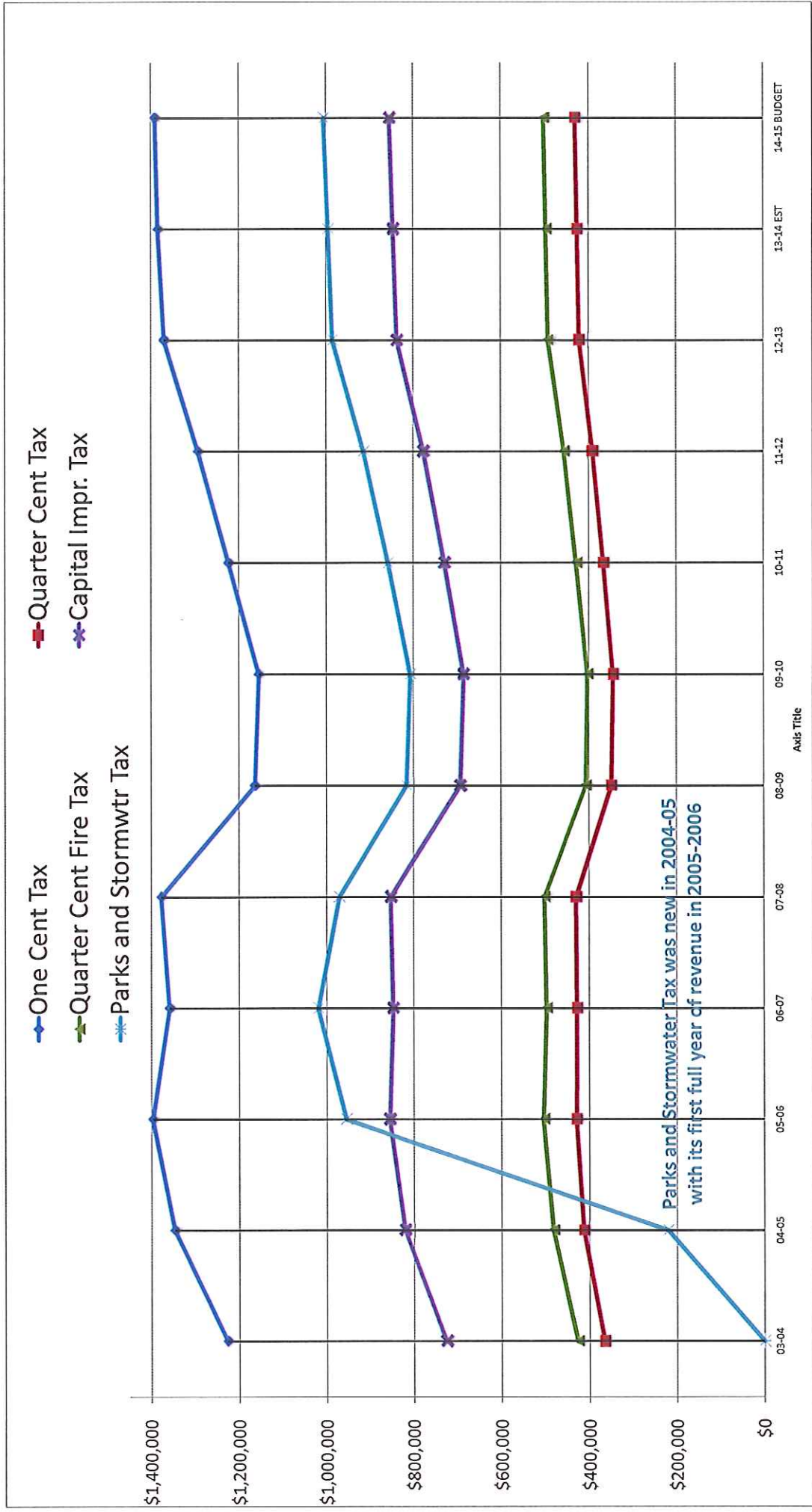
City of Frontenac REVENUE SUMMARY - ALL FUNDS

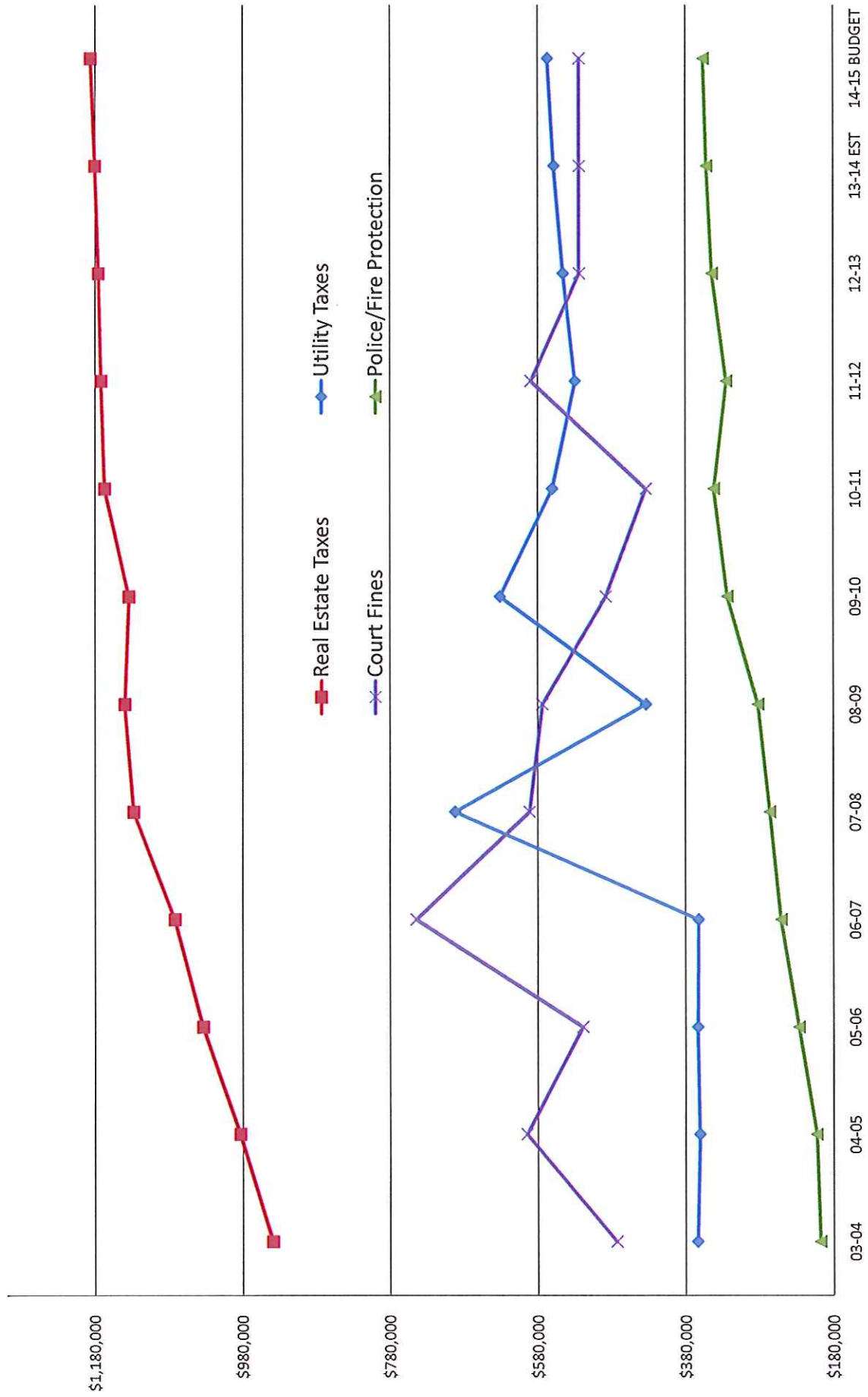
	Actual 12-13	Budget 13-14	Estimate 13-14	New Budget 14-15	% Chg 13-14 Est from 12-13	\$ Diff 13-14 Est from 13-14 Budget	% Diff 13-14 Est from 13-14 Budget	% Chg 14-15 from 13-14 Est.
Real Estate Tax	\$1,175,736	\$1,246,641	\$1,180,507	\$1,186,410	0.41%	(\$66,134)	-5.30%	0.50%
One Cent Tax	\$1,370,564	\$1,409,935	\$1,384,269	\$1,391,191	1.00%	(\$25,666)	-1.82%	0.50%
Quarter Cent Tax	\$422,323	\$431,153	\$426,546	\$430,812	1.00%	(\$4,606)	-1.07%	1.00%
Quarter Cent Fire Tax	\$492,853	\$503,188	\$497,782	\$502,760	1.00%	(\$5,406)	-1.07%	1.00%
Cigarette Tax	\$8,771	\$10,200	\$9,100	\$9,237	3.75%	\$0	0.00%	1.50%
Gasoline Tax	\$87,820	\$92,150	\$88,523	\$89,851	0.80%	(\$3,627)	-3.94%	1.50%
Mo MV Sales Tax	\$19,815	\$22,571	\$24,516	\$24,884	23.73%	\$1,945	8.62%	1.50%
Mo MV Fee Increase	\$13,467	\$14,744	\$13,625	\$13,829	1.17%	(\$1,119)	-7.59%	1.50%
MO Grant Revenue								
Utility Taxes-Electric	\$290,512	\$334,152	\$313,950	\$318,659	8.07%	(\$20,202)	-6.05%	1.50%
Utility Taxes - Gas	\$61,635	\$43,786	\$66,167	\$67,160	7.35%	\$22,381	51.11%	1.50%
Utility Taxes - Telephone	\$161,139	\$178,417	\$154,756	\$157,077	-3.96%	(\$23,661)	-13.26%	1.50%
Utility Taxes - Water	\$32,761	\$34,272	\$23,698	\$24,053	-27.66%	(\$10,574)	-30.85%	1.50%
Cable Franchise Fee	\$68,436	\$63,444	\$63,944	\$64,903	-6.56%	\$500	0.79%	1.50%
Business Licenses/PILOT'S	\$409,375	\$445,851	\$500,851	\$450,310	22.35%	\$55,000	12.34%	-10.09%
Liquor Licenses	\$8,719	\$7,980	\$7,980	\$8,000	-8.48%			
Bldg. Permits/License.	\$114,136	\$89,100	\$114,136	\$115,848	0.00%	\$25,036	28.10%	1.50%
Reimbursable Fees	\$7,713	\$3,231	\$7,231	\$7,000	-6.25%	\$4,000	123.78%	-3.19%
Massage Licenses	\$760	\$860	\$84	\$0	-88.95%	(\$776)	-90.23%	-100.00%
West End Park*	\$10,517	\$6,000	\$665	\$10,500	-93.68%	(\$5,335)	-88.92%	1478.95%
Board of Adjustment	\$1,500	\$1,000	\$1,000	\$1,000	-33.33%			
Building Sign Fees	\$2,775	\$3,000	\$1,500	\$1,500	-45.95%	(\$1,500)	-50.00%	0.00%
Police/Fire Prot.	\$344,086	\$351,481	\$351,481	\$356,200	2.15%		0.00%	1.34%
Alarm Fees/Police Reports	\$35,286	\$35,910	\$35,192	\$35,192	-0.27%	(\$718)	-2.00%	0.00%
Ambulance Revenue	\$144,313	\$175,383	\$124,318	\$145,000	-13.86%	(\$51,065)	-29.12%	16.64%
Court Fines	\$524,253	\$524,895	\$524,253	\$524,253	0.00%	(\$642)	-0.12%	0.00%
Interest Income	\$34,130	\$35,258	\$30,421	\$30,047	-10.87%	(\$4,837)	-13.72%	-1.23%
Leasing	\$60,008	\$58,110	\$60,008	\$60,008	0.00%	\$1,898	3.27%	0.00%
Misc Revenues	\$58,808	\$15,000	\$49,640	\$15,000	-15.59%	\$34,640	230.93%	-69.78%
Sale of Surplus Assets	\$72	\$0	\$0	\$5,500				
Total Revenues	\$5,962,283	\$6,137,712	\$6,056,144	\$6,046,184	1.57%	(\$81,569)	-1.33%	-0.16%
Capital Improvement Fund				New Budget	Est. from	\$ Est fr 13-14	% Est fr 13-14	% Chg 14-15
Revenues	12-13	13-14 Budget	Estimate 13-14	14-15	12-13	Budget	Budget	fr 13-14 Est.
Half-Cent Sales Tax	\$837,851	\$851,325	\$846,230	\$854,692	1.00%	(\$5,095)	-0.60%	1.00%
Road & Bridge Tax*	\$245,533	\$266,651	\$246,138	\$247,000	0.25%	(\$20,513)	-7.69%	0.35%
Grant Revenue	\$395,964	\$75,200	\$75,200	\$383,303	-81.01%	\$0	0.00%	409.71%
Federal Subsidy (BAB bonds)	\$61,453	\$58,780	\$56,568	\$57,028	-7.95%	(\$2,212)	-3.76%	0.81%
Total Revenues	\$1,540,802	\$1,251,956	\$1,224,136	\$1,542,023	-20.55%	(\$27,821)	-2.22%	25.97%
Parks & Stormwater Fund				New Budget	Est. from	\$ Est fr 13-14	% Est fr 13-14	% Chg 14-15
Revenues	12-13	13-14	Estimate	14-15	12-13	Budget	Budget	fr 13-14 Est.
Half-Cent Sales Tax	\$985,706	\$1,009,372	\$995,563	\$1,005,519	1.00%	(\$13,809)	-1.37%	1.00%
Grant Revenue	\$37,800	\$0	\$0	\$0	-100.00%	\$0		
Sewer Lateral Program	\$36,895	\$37,000	\$37,000	\$37,000	0.28%	\$0		
Interest Income	\$3,404	\$3,650	\$2,345	\$3,725	-31.12%	(\$1,305)	-35.75%	58.85%
Misc Revenue/MSD	\$0	\$150,000	\$150,000	\$238,729			0.00%	59.15%
Total Revenues	\$1,063,806	\$1,200,022	\$1,184,908	\$1,284,973	11.38%	(\$15,114)	-1.26%	8.44%
Total - ALL FUNDS	\$8,566,891	\$8,589,690	\$8,465,188	\$8,873,180	-1.19%	(\$124,502)	-1.45%	4.82%
GF REV W/O GRANTS	\$5,962,283	\$6,137,712	\$6,056,144	\$6,046,184	1.57%	(\$81,569)	-1.33%	-0.16%
CAP REV W/O GRANTS	\$1,144,838	\$1,176,756	\$1,148,936	\$1,158,720	0.36%	(\$27,821)	-2.36%	0.85%
PS W/O GRANTS & MSD	\$1,026,006	\$1,050,022	\$1,034,908	\$1,046,244	0.87%	(\$15,114)	-1.44%	1.10%
TOTAL REV W/O GRANTS & MSD	\$8,133,127	\$8,364,491	\$8,239,988	\$8,251,148	1.31%	(\$124,503)	-1.49%	0.14%
CAP/GF REV W/O GRANTS	\$7,107,121	\$7,314,469	\$7,205,079	\$7,204,904	1.38%	(\$109,389)	-1.50%	0.00%
CAP/GF SALES TAX	\$3,123,591	\$3,195,601	\$3,154,827	\$3,179,454	1.00%	(\$40,773)	-1.28%	0.78%
TOTAL SALES TAX	\$4,109,298	\$4,204,973	\$4,150,391	\$4,184,973	1.00%	(\$54,582)	-1.30%	0.83%
All Other Revenue	\$4,023,829	\$4,159,517	\$4,089,597	\$4,066,175	1.63%	(\$69,920)	-1.68%	-0.57%

TOTAL REVENUES - WITH AND WITHOUT GRANT AND MSD REVENUE



— TOTAL REVENUES WITHOUT GRANTS
 — TOTAL REVENUES ALL FUNDS





City of Frontenac Expenditure Summary of All Funds Fiscal Year 2014-15

General Fund	Actual 11-12	Actual 12-13	Estimated 13-14	Budget 14-15	% Change from Estimate
Administration	\$ 572,340	\$ 572,106	\$ 593,145	\$ 624,045	5.21%
Boards & Commissions	\$ 15,469	\$ 18,105	\$ 22,141	\$ 17,962	-18.87%
Legal	\$ 36,583	\$ 37,008	\$ 42,400	\$ 34,000	-19.81%
Municipal Court	\$ 148,671	\$ 142,392	\$ 152,060	\$ 158,434	4.19%
Fire Department	\$ 1,975,803	\$ 2,041,532	\$ 2,164,303	\$ 2,278,284	5.27%
Police Department	\$ 2,297,304	\$ 2,322,570	\$ 2,487,336	\$ 2,578,198	3.65%
Public Works	\$ 1,179	\$ -	\$ -	\$ -	
Building Department	\$ 219,321	\$ 247,592	\$ 236,993	\$ 239,122	0.90%
Municipal Buildings	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 5,266,668	\$ 5,381,313	\$ 5,698,378	\$ 5,930,045	4.07%
Capital Improvement Fund by Department	Actual 11-12	Actual 12-13	Estimated 13-14	Budget 14-15	% Change from Estimate
Administration	\$ 179,136	\$ 172,430	\$ 186,048	\$ 191,385	2.87%
Municipal Court	\$ 1,513	\$ 1,687	\$ 445	\$ 1,200	169.66%
Fire Department	\$ 62,019	\$ 99,887	\$ 83,120	\$ 174,500	109.94%
Police Department	\$ 180,041	\$ 237,790	\$ 174,735	\$ 212,300	21.50%
Public Works	\$ 584,857	\$ 855,393	\$ 530,573	\$ 887,695	67.31%
Building Department	\$ 3,862	\$ 4,671	\$ 5,100	\$ 6,600	29.41%
Municipal Buildings	\$ 172,985	\$ 208,447	\$ 225,985	\$ 204,997	-9.29%
Debt Service	\$ 385,554	\$ 385,304	\$ 384,906	\$ 384,356	-0.14%
New City Hall	\$ 54,896	\$ -	\$ -	\$ -	
Total Expenditures	\$ 1,624,864	\$ 1,965,609	\$ 1,590,912	\$ 1,583,905	-0.44%
Capital Improvement Fund by Category	Actual 11-12	Actual 12-13	Estimated 13-14	Budget 14-15	% Change from Estimate
Operational Expenses	\$ 799,209	\$ 814,978	\$ 937,614	\$ 916,935	-2.21%
Capital Purchases (5-Year Plan)	\$ 385,205	\$ 765,327	\$ 268,392	\$ 761,742	183.82%
Construction/Outfit New City Hall	\$ 54,896	\$ -	\$ -	\$ -	
Debt Service	\$ 385,554	\$ 385,304	\$ 384,906	\$ 384,356	-0.14%
Total Expenditures	\$ 1,624,864	\$ 1,965,609	\$ 1,590,912	\$ 2,063,033	29.68%
Parks & Stormwater Fund	Actual 11-12	Actual 12-13	Estimated 13-14	Budget 14-15	% Change from Estimate
Stormwtr Expenses without Sew Lat.	\$ 1,308,759	\$ 993,811	\$ 1,133,151	\$ 1,532,754	35.26%
Total Expenses Without Sew. Lat.:	\$ 1,308,759	\$ 993,811	\$ 1,133,151	\$ 1,532,754	35.26%
Sewer Lateral Program	\$ 30,200	\$ 59,060	\$ 37,000	\$ 37,000	0.00%
Total Expenses - ALL FUNDS	\$ 8,230,492	\$ 8,399,793	\$ 8,459,441	\$ 9,083,704	7.38%
Operational Exps Cap/GF with Debt Sv	\$ 6,451,431	\$ 6,581,595	\$ 7,020,898	\$ 7,231,336	
Difference from Prior Year \$	\$ 114,033	\$ 130,164	\$ 439,303	\$ 210,438	
Difference from Prior Year %	1.80%	2.02%	6.67%	3.00%	
Operational Exps Cap/GF w/o Debt Svc	\$ 6,065,877	\$ 6,196,291	\$ 6,635,992	\$ 6,846,980	
Difference from Prior Year \$	\$ 52,672	\$ 130,414	\$ 439,701	\$ 210,988	
Difference from Prior Year %	0.88%	2.15%	7.10%	3.18%	

City of Frontenac General Fund Expense Summary Fiscal Year 2014-15

Dept Budget Revisions

	Budget 13-14	Estimate 13-14	New Budget 14-15	Revised New Budget 14-15	S Change to Est	% Change to Est	S Change to Orig 14-15	% Change to Orig 14-15
General Fund Revenues	\$6,137,712	\$6,056,144	\$6,116,179	\$6,040,684	-\$15,460	-0.26%	-\$75,495	-1.23%
Sale of Surplus Assets	\$0	\$0	\$13,500	\$5,500	\$5,500		-\$8,000	-59.26%
General Fund Revenues	\$6,137,712	\$6,056,144	\$6,129,680	\$6,046,184	-\$9,960	-0.16%	-\$83,496	-1.36%
	\$0							
Non-Personnel Expenditures								
Administration	\$150,115	\$135,617	\$152,137	\$139,667	\$4,050	2.99%	-\$12,470	-8.20%
Boards & Commissions	\$14,015	\$14,239	\$10,839	\$10,089	-\$4,150	-29.15%	-\$750	-6.92%
Legal	\$34,000	\$42,400	\$34,000	\$34,000	-\$8,400	-19.81%	\$0	0.00%
Municipal Court	\$59,486	\$55,426	\$59,758	\$57,953	\$2,527	4.56%	-\$1,805	-3.02%
Fire Department	\$199,755	\$209,555	\$224,340	\$207,452	-\$2,103	-1.00%	-\$16,888	-7.53%
Police Department	\$205,501	\$205,501	\$208,919	\$202,157	-\$3,344	-1.63%	-\$6,762	-3.24%
Public Works	\$0	\$0	\$0	\$0	\$0		\$0	
Building Department	\$29,050	\$28,370	\$28,820	\$24,120	-\$4,250	-14.98%	-\$4,700	-16.31%
Municipal Buildings	\$0	\$0	\$0	\$0	\$0		\$0	
	\$691,922	\$691,108	\$718,813	\$675,438	-\$15,670	-2.27%	-\$43,375	-6.03%
Personnel & Salary Expenditures								
Administration	\$458,584	\$457,528	\$487,783	\$484,378	\$26,850	5.87%	-\$3,405	-0.70%
Boards & Commissions	\$18,913	\$7,902	\$7,873	\$7,873	-\$29	-0.37%	\$0	0.00%
Legal	\$0	\$0	\$0	\$0	\$0		\$0	
Municipal Court	\$106,793	\$96,634	\$100,481	\$100,481	\$3,847	3.98%	\$0	0.00%
Fire Department	\$1,943,926	\$1,954,748	\$2,068,082	\$2,070,832	\$116,084	5.94%	\$2,750	0.13%
Police Department	\$2,316,645	\$2,281,835	\$2,378,436	\$2,376,041	\$94,206	4.13%	-\$2,395	-0.10%
Public Works	\$0	\$0	\$0	\$0	\$0		\$0	
Building Department	\$210,208	\$208,623	\$215,944	\$215,002	\$6,379	3.06%	-\$942	-0.44%
Municipal Buildings	\$0	\$0	\$0	\$0	\$0		\$0	
	\$5,055,069	\$5,007,269	\$5,258,599	\$5,254,607	\$247,338	4.94%	-\$3,992	-0.08%
Parks	\$127,222	\$127,222	\$127,222	\$127,222	\$0	0.00%	\$0	0.00%
PW	\$219,580	\$219,580	\$219,580	\$219,580	\$0	0.00%	\$0	0.00%
	\$5,401,871	\$5,354,071	\$5,605,401	\$5,601,409	\$247,338	4.62%	-\$3,992	-0.07%
Combined Expenditures								
Administration	\$608,699	\$593,145	\$639,920	\$624,045	\$30,900	5.21%	-\$15,875	-2.48%
Boards & Commissions	\$32,928	\$22,141	\$18,712	\$17,962	-\$4,179	-18.87%	-\$750	-4.01%
Legal	\$34,000	\$42,400	\$34,000	\$34,000	-\$8,400	-19.81%	\$0	0.00%
Municipal Court	\$166,279	\$152,060	\$160,239	\$158,434	\$6,374	4.19%	-\$1,805	-1.13%
Fire Department	\$2,143,681	\$2,164,303	\$2,292,422	\$2,278,284	\$113,981	5.27%	-\$14,138	-0.62%
Police Department	\$2,522,146	\$2,487,336	\$2,587,355	\$2,578,198	\$90,862	3.65%	-\$9,157	-0.35%
Public Works	\$0	\$0	\$0	\$0	\$0		\$0	
Building Department	\$239,258	\$236,993	\$244,764	\$239,122	\$2,129	0.90%	-\$5,642	-2.31%
Municipal Buildings	\$0	\$0	\$0	\$0	\$0		\$0	
TOTAL EXPENDITURES	\$5,746,990	\$5,698,378	\$5,977,412	\$5,930,045	\$231,667	4.07%	-\$47,367	-0.79%
	\$5,746,991	\$5,698,377	\$5,977,412	\$5,930,045	\$231,668	4.07%	-\$47,367	-0.79%
NET INCOME	\$390,722	\$357,766	\$152,268	\$116,139	-\$241,627	-67.54%	-\$36,129	-23.73%
Transfer In From Cap Fund for NCH Salary Costs								
<i>12-13 Audit Adjustment</i>								
FUND BALANCE	\$11,327,189	\$11,294,233	\$11,446,501	\$11,410,372	\$116,139	1.03%	-\$36,129	-0.32%
LAW ENFORC. TRAINING FUND (LE)	\$44,269	\$44,269	\$44,269	\$44,269	\$0	0.00%	\$0	0.00%

Budget Fluctuations:

Admin PR Acct increases with Wellness Activities \$2800

Admin: Auditing and Accounting increase with CAFR added to audit

Admin: Property Insurance Increased in 13-14 and for 14-15 another 3% is added

Boards & Commissions: 13-14 budgeted an extra election

Legal: 13-14 Outside Legal is higher due to union negotiations

FD: Overtime budget will fluctuate due to a maternity leave in the spring/summer

FD: EMS supplies is up due to expected higher call volumes

General Fund Budget Expense Reductions by Department \$47,367:

Administration \$15,875

Reduced Banking fees. \$1800. Will change service package if ECR rate drops further.
Reduced Meetings/Conferences budgets to remove out of state conferences \$4070
Reduced Miscellaneous account to remove drug tests for Admin \$250
Removed employee miscellaneous training (city-wide and/or dept training) \$1350
Removed \$5,000 professional services budget for code review (should occur every 10 years we are due)
Reduced Disability budget by \$3405 to
Could remove CAFR prep \$3300

Boards and Commissions \$750

Reduced Meetings and Seminars budget by \$250
Reduced Court Reporter budget by \$500

Legal

No change

Court \$1,805

Reduced Computer Maint budget by \$1505 (Rejis access for modules that will most likely be postponed)
Reduced Office Supplies budget by \$200
Reduced Education budget by \$100

Fire Department \$14,138

Reduced Memberships and Subscriptions by \$1500
Reduced Meetings and Seminars budget by \$675
Reduced Miscellaneous budget by \$900
Reduced Training budget by \$6,600 - will pay for this out of the current budget year 13-14
Reduced Uniforms budget by \$2500
Julie reduced Dispatch Consortium budget projection by \$4713 due to expected savings
Increased Personnel budget for new employee step increase due to successful extended probation \$2750

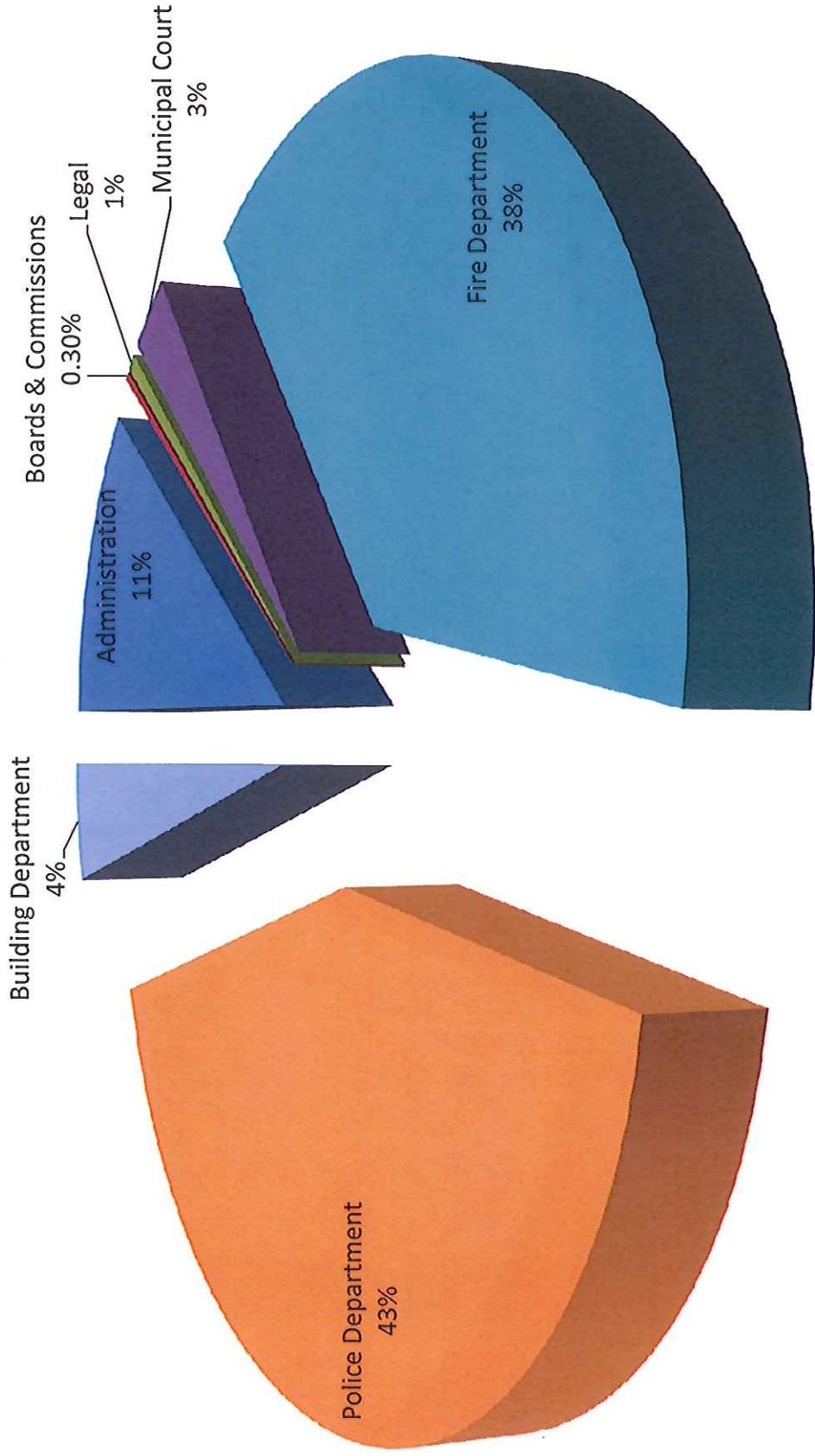
Police Department \$9,157

Reduced Detective Bureau budget by \$25
Reduced Miscellaneous budget by \$25
Reduced Patrol budget by \$900
Reduced Training budget by \$1100 for out of state conference for chief
Julie reduced Dispatch Consortium budget projection by \$4712 due to expected savings
Reduced Overtime budget \$2000 (\$2395)

Building Department \$5,642

Reduced Printing and Advertising budget by \$200
Reduced Training budget by \$500
Reduced Professional Services budget by \$4000
Reduced Overtime budget by \$800 (\$942)

General Fund Expense Budget for 2014-2015



2014-2015 City of Frontenac Capital Improvement Fund Budget

Revenues	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Revised Budget 2014-15	Revised	
					\$ Change to Orig 14-15	% Change to Orig 14-15
Half-Cent Sales Tax	\$837,851	\$851,325	\$846,230	\$854,692	-\$5,146	-0.60%
Road and Bridge Tax	\$245,533	\$266,651	\$246,138	\$247,000	\$0	0.00%
Grant Revenue	\$395,964	\$75,200	\$75,200	\$383,303	\$0	0.00%
Federal Interest Subsidy (10-11 offset expense)	\$61,453	\$58,780	\$56,568	\$57,028	-\$1	0.00%
Miscellaneous Revenue	\$0	\$0	\$0	\$0		
Interest Income	\$0	\$0	\$0	\$0		
Total Revenues:	\$1,540,802	\$1,251,956	\$1,224,136	\$1,542,023	-\$5,147	-0.33%
Expenditures	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Revised Budget 2014-15		
Administration						
Update Website		\$8,000	\$8,000	\$8,000		
Computer Replacement (if necessary) two laptops CA/CC		\$1,300	\$1,300	\$1,200	-\$800	-40.00%
Refrigerator-Admin break room				\$0	-\$1,200	-100.00%
5-year plan items	\$3,006	\$9,300	\$9,300	\$9,200	-\$2,000	-17.86%
City Computer Maint (includes remote back up \$1200, hosted servers)	\$29,012	\$28,000	\$31,000	\$29,200	\$0	0.00%
Property Insurance	\$26,213	\$26,500	\$29,700	\$34,155	\$0	0.00%
Leaf Collection	\$98,342	\$100,000	\$98,008	\$98,500	-\$1,500	-1.50%
Equipment Contracts/Repair	\$15,856	\$19,990	\$18,040	\$20,330	\$0	0.00%
Total Administration	\$172,430	\$184,990	\$186,048	\$191,385	-\$3,500	-1.80%
Municipal Court						
Laptop Replacement				\$1,200	\$100	9.09%
Printer replacement (Receipt Printer-Front Window)				\$0	-\$300	-100.00%
2 REJIS Scanners				\$0	-\$1,600	-100.00%
Monitors				\$0	\$0	
Monitor arms			\$145	\$0	\$0	
Waist High Lock		\$300	\$300	\$0	\$0	
Modify Court Assistant Work Station/filing cabinet				\$0	\$0	
5-year plan items	\$1,687	\$300	\$445	\$1,200	-\$1,800	-60.00%
Total Municipal Court	\$1,687	\$300	\$445	\$1,200	-\$1,800	-60.00%
Fire Department						
EMS Equipment		\$2,000	\$2,000	\$4,000	\$0	0.00%
Computer Equip		\$3,000	\$3,000	\$3,500	\$0	0.00%
Training Aids		\$3,000	\$3,000	\$3,000	\$0	0.00%
Federal Grant/Matching Funds		\$5,000	\$5,000	\$5,000	\$0	0.00%
Emergency Operations		\$500	\$500	\$500	\$0	0.00%
Tools		\$3,000	\$3,000	\$3,000	\$0	0.00%
Command Vehicle				\$28,500	\$0	0.00%
Vehicle Change over				\$3,200	\$5	0.16%
Replace SCBA				\$57,500	-\$57,500	-50.00%
AED's for Police Vehicles				\$1,200	\$0	0.00%
5-year plan items	\$41,514	\$16,500	\$16,500	\$109,400	-\$57,495	-34.45%
Fuel	\$14,979	\$14,700	\$14,700	\$14,700	\$0	0.00%
Radio Maintenance	\$3,606	\$4,100	\$4,100	\$1,700	\$0	0.00%
Vehicle Maintenance	\$28,596	\$32,600	\$32,600	\$32,600	-\$1,800	-5.23%
Service Contracts	\$9,956	\$11,200	\$11,200	\$12,000	\$0	0.00%
Vehicle Tires	\$1,235	\$4,020	\$4,020	\$4,100	\$0	0.00%
Total Fire Department	\$99,887	\$83,120	\$83,120	\$174,500	-\$59,295	-25.36%
Police Department						
Police Vehicles		\$18,800	\$18,800	\$26,500	\$0	0.00%
Command Vehicles				\$0	\$0	
Vehicle Equipment-Misc.		\$250	\$250	\$250	\$0	0.00%
Printer Replacement		\$450	\$450	\$350	\$0	0.00%
Vehicle Marking		\$325	\$325			
Vehicle Equip. Changeover		\$2,100	\$2,100	\$2,000	\$0	0.00%
Vehicle Equip and Technology Upgrades		\$11,500	\$11,500			
Technology Improvement		\$825	\$825			
Taser Replacement		\$500	\$500	\$1,000	\$0	0.00%
Desktop Computer Replacement		\$2,685	\$2,685	\$1,200	\$0	0.00%
Replace/Upgrade Laser Radar Units		\$3,500	\$3,500	\$0	\$0	
Car Laptop Computer Replacements		\$7,500	\$7,500	\$4,500	-\$500	-10.00%
In Car Digital Video System		\$950	\$950	\$55,000	\$0	0.00%
Training and Duty Ammunition		\$2,800	\$2,800	\$4,500	\$0	0.00%
Physical Evidence Software				\$0	\$0	
Patrol Rifle and accessories/secure vehicle mount		\$3,500	\$3,500	\$0	\$0	
Zebra Mobile Ticket Printers		\$2,100	\$2,100	\$0	\$0	

Expenditures Continued	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Revised Budget 2014-15		
5-year plan items	\$148,701	\$57,785	\$57,785	\$95,300	-\$500	-0.52%
Salary Reallocation-End of Year NCH					\$0	
Communications	\$7,472	\$7,500	\$7,500	\$7,500	\$0	0.00%
Fuel	\$50,786	\$62,500	\$62,500	\$60,000	\$0	0.00%
Vehicle Equip/Maintenance	\$14,478	\$14,000	\$14,000	\$18,000	\$0	0.00%
Service Contracts	\$16,353	\$32,950	\$32,950	\$31,500	\$0	0.00%
Total Police Department	\$237,790	\$174,735	\$174,735	\$212,300	-\$500	-0.23%
Public Works					\$0	
Backhoe		\$110,000	\$78,460		\$0	
Geyer Bridge Engineering, Repair & Maint.					\$0	
Street Patching		\$24,500	\$24,500	\$25,000	\$0	0.00%
Extra Street Patching for Geyer				\$25,000	\$0	0.00%
Mower and Trailer		\$10,900	\$10,714	\$0	\$0	
Spoede Bridge Engineering & TIP Application				\$3,750	-\$3,750	-50.00%
Bobcat Replacement					\$0	
Bridge Maintenance & Repair				\$4,500	-\$4,500	-50.00%
Conway Sidewalks Engineering and Construction		\$94,000	\$53,672	\$479,128	\$0	0.00%
5-year plan items	\$545,532	\$239,400	\$167,346	\$537,378	-\$8,250	-1.51%
Drug & Alcohol Screening	\$115	\$800	\$800	\$600	-\$200	-25.00%
Memberships/Subscriptions	\$348	\$400	\$300	\$300	-\$200	-40.00%
Equipment Rental	\$1,345	\$2,000	\$2,000	\$2,000	\$0	0.00%
Fuel	\$6,245	\$7,500	\$7,500	\$7,000	-\$500	-6.67%
Vehicle Maintenance and Repair	\$15,448	\$13,700	\$13,700	\$13,700	\$0	0.00%
Miscellaneous	\$3,176	\$3,300	\$3,300	\$3,000	-\$300	-9.09%
Mileage Reimbursement	\$0	\$700	\$700	\$700	\$0	0.00%
Mosquito Control	\$3,578	\$4,400	\$4,400	\$3,000	-\$1,400	-31.82%
Road Paint	\$5,341	\$6,200	\$6,200	\$6,200	\$0	0.00%
Road Salt	\$2,592	\$14,500	\$18,200	\$14,500	\$0	0.00%
Road Signs	\$3,023	\$3,000	\$3,000	\$2,500	-\$500	-16.67%
Equipment and Service Contracts	\$7,192	\$7,580	\$7,580	\$7,080	-\$500	-6.60%
Street & Signal Lights	\$2,467	\$3,240	\$3,240	\$3,240	\$0	0.00%
Street Materials/Maint	\$10,514	\$15,800	\$15,800	\$15,800	\$0	0.00%
Vehicle Tires	\$1,543	\$1,500	\$1,500	\$1,500	\$0	0.00%
Small Tools	\$2,050	\$1,500	\$1,500	\$1,500	\$0	0.00%
Traffic Signal Maint	\$4,209	\$4,000	\$4,300	\$5,800	\$0	0.00%
Training	\$600	\$3,500	\$3,500	\$1,500	-\$3,195	-68.05%
Uniforms	\$3,394	\$4,100	\$4,100	\$3,600	-\$800	-18.18%
Reimbursable Services	\$3,730	\$10,000	\$9,000	\$9,000	-\$1,000	-10.00%
Professional Services	\$4,828	\$7,000	\$7,200	\$6,000	-\$1,000	-14.29%
Sub Total	\$81,738	\$114,720	\$117,820	\$108,520	-\$9,595	-8.12%
Personnel Expenses (see Personnel Summary)	\$228,124	\$235,083	\$245,407	\$241,797	\$0	0.00%
Total Public Works	\$855,393	\$589,203	\$530,573	\$887,695	-\$17,845	-1.97%
Building Department					\$0	
Bldg Commissioner Vehicle				\$0	-\$25,500	-100.00%
Desktop Computer Replacement-Bldg Commissioner	\$1,241			\$1,100	\$0	0.00%
5-year plan items	\$1,241	\$0	\$0	\$1,100	-\$25,500	-95.86%
Fuel	\$2,615	\$3,600	\$3,600	\$3,000	\$0	0.00%
Vehicle Maintenance	\$815	\$1,500	\$1,500	\$2,500	\$1,500	150.00%
Building Department Total	\$4,671	\$5,100	\$5,100	\$6,600	-\$24,000	-78.43%
Municipal Buildings					\$0	
Shoretel Phone System-Lease to Own		\$11,646	\$11,646	\$2,794	\$0	0.00%
Additional Phone Equip-Lease to Own		\$4,970	\$4,970	\$4,970	\$0	0.00%
New Property Tax on leased equipment			\$400	\$400	\$0	0.00%
Additional Monitoring Equipment-one time purchase					\$0	
5 year plan items	\$23,646	\$16,616	\$17,016	\$8,164	\$0	0.00%
Cleaning Service	\$32,220	\$32,220	\$32,220	\$32,220	\$0	0.00%
Generator Fuel	\$4,043	\$5,000	\$5,000	\$5,000	\$0	0.00%
Maint & Repair	\$50,353	\$61,624	\$69,499	\$63,811	-\$20,000	-23.86%
Miscellaneous	\$0	\$1,140	\$1,700	\$1,402	\$0	0.00%
Building Supplies	\$3,680	\$4,500	\$7,000	\$4,500	\$0	0.00%
Electrical	\$53,200	\$52,000	\$58,800	\$56,000	\$0	0.00%
Natural Gas	\$5,357	\$5,400	\$5,565	\$5,400	\$0	0.00%
Telephone and Internet	\$29,635	\$28,800	\$24,300	\$24,000	\$0	0.00%
Water & Sewer	\$6,313	\$4,500	\$4,885	\$4,500	\$0	0.00%
Total Municipal Buildings	\$208,447	\$211,800	\$225,985	\$204,997	-\$20,000	-8.89%
Debt Service					\$0	
Semi Annual Payments	\$385,304	\$384,906	\$384,906	\$384,356	\$0	0.00%
Issuance Expense					\$0	
Total Debt Service	\$385,304	\$384,906	\$384,906	\$384,356	\$0	0.00%
					\$0	
Five Year Plan Totals:	\$765,327	\$339,901	\$268,392	\$761,742	-\$95,545	-11.15%

Expenditures Continued	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Revised Budget 2014-15		
					\$0	
Sub-Total Expenses Without Debt Svc:	\$1,580,305	\$1,249,248	\$1,206,006	\$1,678,677	-\$126,940	-7.03%
Sub-Total Expenses:	\$1,965,609	\$1,634,154	\$1,590,912	\$2,063,033	-\$126,940	-5.80%
Expenditures without Capital Budgets	\$1,200,282	\$1,294,253	\$1,322,520	\$1,301,291	-\$31,395	-2.36%
Total Expenses:	\$1,965,609	\$1,634,154	\$1,590,912	\$2,063,033	-\$126,940	-5.80%
Net Income:	-\$424,807	-\$382,198	-\$366,776	-\$521,010	\$121,793	-18.95%
Fund Balance (Prior Year: \$2,914,534)	-\$3,835,567	-\$4,217,765	-\$4,202,343	-\$4,723,353	\$121,793	-2.51%

Reductions to Capital Budgets by Department \$126,940:

Administration \$3,500

Reduce City Leave Removal \$1,500 to expected cost

Reduce Capital Purchase account by \$2,000 removing one laptop (receive court's old laptop) and removing refrigerator for break room

Court \$1,800

Remove Scanners \$1,600 (2), receipt printer \$300 and replace laptop computer instead of desktop computer increase \$100 (not both as requested)

Fire Department \$59,295

Move 1/2 of SCBA's forward one year (purchase half this yr and half next yr). Hopefully will gain grant \$57,500

Reduce Vehicle Maintenance \$1,800

Police Department \$500

Reduce purchase price of in-car laptop replacement \$500

Public Works \$17,845

Reduce budget for Drug & Alcohol Screening \$200

Reduce budget for Memberships/Subscriptions by \$200

Reduce Fuel budget by \$500

Reduce Miscellaneous budget by \$300

Reduce Mosquito Control budget by \$1,400

Reduce Road Signs budget by \$500

Reduce Equipment & Service Contracts budget by \$500

Reduce Training budget by \$3,195

Reduce Uniform budget by \$800

Reduce Reimbursable Services budget by \$1,000

Reduce Spode Bridge Engineering budget by \$3,750 (capital purchase account)

Reduce Bridge Maintenance and Repair budget by \$4,500 (capital purchase account)

Reduce Professional Services budget by \$1,000

Building Department \$24,000

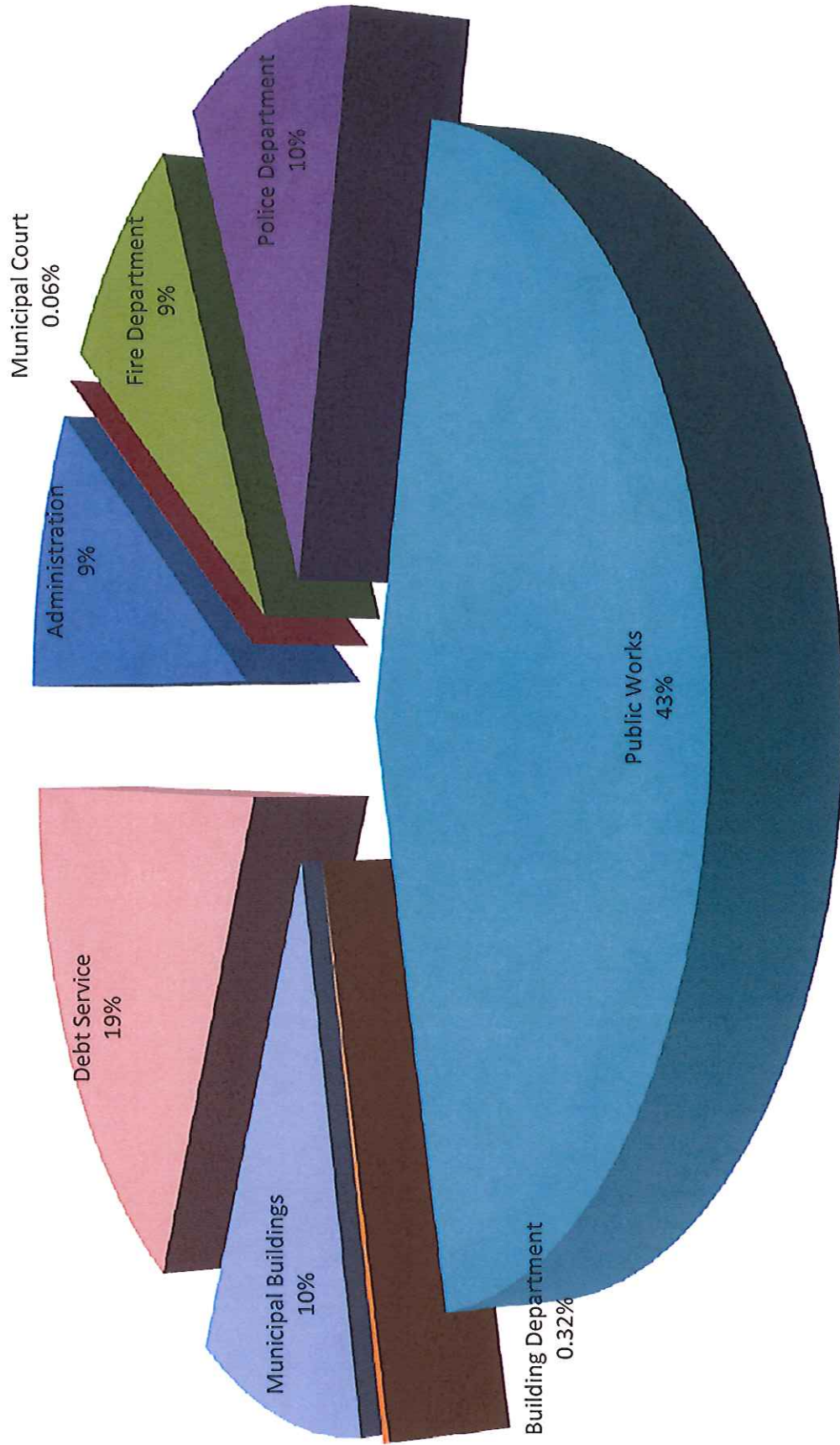
Remove Vehicle Purchase \$25,500 (capital purchase account)

Increase Vehicle Maintenance budget \$1,500

Municipal Buildings \$20,000

Reduce Maintenance and Repair budget by \$20,000 removing the epoxy floor sealer for the fire bay

2014-2015 CAPITAL EXPENSE BUDGET



**Parks and Stormwater Fund Budget
2014-2015 Fiscal Year**

Revenues	Actual 2012-2013	Budgeted 2013-2014	Estimate 2013-2014	New Budget 2014-2015	2014-2015 \$ Chg fr Est	2014-2015 \$ Chg fr Est
Half-Cent Sales Tax	\$985,706	\$1,009,372	\$995,563	\$1,005,519	\$9,956	1.00%
Grant Revenue	\$37,800	\$0	\$0	\$0		
Miscellaneous Revenue (MSD partnership)	\$0	\$150,000	\$150,000	\$238,729	\$88,729	59.15%
Sewer Lateral Program	\$36,895	\$37,000	\$37,000	\$37,000		
Interest Income	\$3,404	\$3,650	\$2,345	\$3,725		
Total Revenues	\$1,063,805	\$1,200,022	\$1,184,908	\$1,284,973	\$100,065	8.44%
Expenses	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budgeted 2013-2014		
Salaries	\$100,021	\$102,659	\$102,659	\$104,712	\$2,053	2.00%
Longevity	\$1,090	\$1,760	\$720	\$720		
Overtime	\$188	\$803	\$803	\$800	-\$3	-0.37%
Payroll Taxes	\$7,234	\$8,049	\$7,970	\$8,127	\$157	1.97%
Health Insurance	\$9,037	\$7,680	\$9,785	\$10,092	\$307	3.14%
Dental Insurance	\$609	\$954	\$954	\$975	\$21	2.20%
Pension	\$11,098	\$10,312	\$10,210	\$10,729	\$519	5.08%
Worker's Comp	\$322	\$357	\$325	\$370	\$45	13.85%
Personnel Totals	\$129,599	\$132,574	\$133,426	\$136,525	\$3,099	2.32%
Sewer Lateral Program	\$59,060	\$37,000	\$37,000	\$37,000		
Computer Maintenance	\$817	\$1,500	\$1,500	\$1,500		
Memberships and Subscriptions	\$210	\$400	\$400	\$400		
Fuel	\$1,994	\$4,700	\$4,700	\$4,700		
Vehicle Maintenance	\$373	\$1,500	\$1,500	\$1,500		
Meetings & Seminars	\$554	\$2,700	\$600	\$2,700	\$2,100	350.00%
Miscellaneous	\$240	\$500	\$500	\$500		
Mileage	\$0	\$0	\$0	\$0		
Printing & Advertising	\$379	\$3,000	\$900	\$3,000	\$2,100	233.33%
Office Supplies	\$1,626	\$2,000	\$510	\$2,000	\$1,490	292.16%
Uniforms	\$538	\$500	\$500	\$500		
Vehicle Acquisition	\$0	\$0	\$0	\$0		
Municipal Grant Program	\$7,550	\$50,000	\$16,815	\$50,000	\$33,185	197.35%
Project Construction	\$601,081	\$674,000	\$674,000	\$919,000	\$245,000	36.35%
Project Engineering	\$247,554	\$294,800	\$294,800	\$380,829	\$86,029	29.18%
Storm Water Phase II Compliance	\$1,296	\$3,000	\$3,000	\$29,600	\$26,600	886.67%
Non-Personnel Without Sewer Lateral	\$864,212	\$1,038,600	\$999,725	\$1,396,229	\$396,504	39.66%
Non-Personnel With Sewer Lateral	\$923,272	\$1,075,600	\$1,036,725	\$1,433,229	\$396,504	38.25%
Total Expenses Without Sewer Lateral	\$993,811	\$1,171,174	\$1,133,151	\$1,532,754	\$399,603	35.26%
Total Expenses With Sewer Lateral	\$1,052,871	\$1,208,174	\$1,170,151	\$1,569,754	\$399,603	34.15%
Net Income Without Sewer Lateral	\$33,099	-\$8,152	\$14,757	-\$284,781	-\$299,538	-2029.80%
Net Income With Sewer Lateral	\$10,935	-\$8,152	\$14,757	-\$284,781	-\$299,538	-2029.80%
Fund Balance With Sewer Lat:	\$1,037,404	\$1,029,252	\$1,052,161	\$767,380	-\$284,781	-27.07%
Sewer Lateral Fund Balance:	\$53,514	\$53,514	\$53,514	\$53,514		

Stormwater Projects for FY 2014-15 Include:

ENGINEERING

Stormwater Master plan update	
Miscellaneous	\$ 10,000.00
Grant evaluations	\$ 5,000.00
Frontenac Meetings	\$ 11,000.00
Vouga to Blue Springs South Storm	\$ 3,023.00
107 Frontenac Forest Storm	\$ 20,590.00
101 Frontenac Forest Storm	\$ 69,461.00
Tregaron Pl to Country Est Storm	\$ 26,672.00
	<u>\$ 145,746.00</u>

CONSTRUCTION

Blue springs Vouga South	\$ 249,000.00
Tregaron Pl to Country Est Storm	\$ 220,000.00
107 Frontenac Forest	\$ 50,000.00
101 Frontenac Forest	\$ 400,000.00
	<u>\$ 919,000.00</u>

Villa Coublay MSD expect 65,000

New starts

Glen Abbey Restoration 319	\$ 34,274
Glen Abbey Storm	\$ 37,274
Glen Abbey Storm 319	\$ 81,535
Oak Valley East	\$ 82,000
	<u>\$ 235,083</u>

Total Engineering: \$ 380,829

*Includes \$26,600 in computerized salt spreaders for three vehicles to be in compliance with new regulations.

CITY OF FRONTENAC PERSONNEL EXPENSE BUDGET 2014-2015

5/13/2014	13-14 PROJECTED	14-15 NO STEP	14-15 STEP ONLY	14-15 TOTAL WITHOUT COLA	14-15 2% COLA ONLY	14-15 With 2% COLA	\$ Diff from 2013-14 Est.	% Diff from '13-14
Liability Ins & Bonding	\$7,902	\$7,873		\$7,873	\$0	\$7,873	-\$29	-0.37%
Boards & Comm Total	\$7,902	\$7,873		\$7,873	\$0	\$7,873	-\$29	-0.37%
Adm. Salary, (Holiday Bonus \$432)	\$329,355	\$344,355		\$344,355	\$6,887	\$351,242	\$21,887	6.65%
Longevity	\$2,440	\$2,720		\$2,720		\$2,720	\$280	11.48%
Time-In-Rank	\$1,655	\$1,655		\$1,655	\$33	\$1,688	\$33	1.98%
Education	\$3,601	\$3,601		\$3,601		\$3,601	\$0	
Overtime	\$400	\$1,300		\$1,300		\$1,300	\$900	225.00%
Payroll Taxes	\$25,815	\$27,053		\$27,053	\$529	\$27,582	\$1,767	6.85%
Health Insurance	\$30,942	\$32,820		\$32,820		\$32,820	\$1,878	6.07%
Dental Insurance	\$2,838	\$2,898		\$2,898		\$2,898	\$60	2.11%
Disability Insurance	\$25,005	\$21,600		\$21,600		\$21,600	-\$3,405	
Pension 10.1	\$33,070	\$35,717		\$35,717	\$699	\$36,416	\$3,345	10.12%
Employee Assistance Program	\$1,782	\$1,782		\$1,782		\$1,782	\$0	
Workers' Comp. Insurance	\$624	\$717		\$717	\$12	\$729	\$105	16.83%
Unemployment Benefits	\$0	\$0		\$0		\$0	\$0	
Admin Total	\$457,528	\$476,218	\$0	\$476,218	\$8,161	\$484,378	\$26,850	5.87%
FTE's	3.5	3.5		3.5	3.5	3.5		
Court Salary, (Holiday Bonus \$216)	\$76,812	\$75,474	\$2,607	\$78,081	\$1,562	\$79,643	\$2,830	3.68%
Longevity	\$401	\$401		\$401		\$401	\$0	
Education	\$0	\$0		\$0		\$0	\$0	
Payroll Taxes	\$5,907	\$5,804	\$199	\$6,004	\$119	\$6,123	\$217	3.67%
Health Insurance	\$5,323	\$5,572		\$5,572		\$5,572	\$249	4.68%
Dental Insurance	\$484	\$494		\$494		\$494	\$10	2.07%
Pension 10.1	\$7,567	\$7,663	\$263	\$7,927	\$158	\$8,084	\$517	6.84%
Workers' Comp. Insurance	\$140	\$153	\$7	\$160	\$4	\$164	\$24	17.14%
Court Total	\$96,634	\$95,562	\$3,077	\$98,639	\$1,843	\$100,481	\$3,847	3.98%
FTE's	1.75	1.75	Step increase = 5.4% raise for one position			1.75		
FD Salary, (Holiday Bonus \$2160)	\$1,371,153	\$1,387,144	\$7,849	\$1,394,993	\$27,900	\$1,422,893	\$51,740	3.77%
Holiday Pay	\$43,950	\$45,308	\$301	\$45,609		\$45,609	\$1,659	3.77%
Longevity	\$16,241	\$16,241		\$16,241		\$16,241	\$0	
Time-in-Rank	\$4,419	\$4,419		\$4,419	\$88	\$4,507	\$89	2.01%
Education	\$2,941	\$2,941		\$2,941		\$2,941	\$0	
Overtime	\$68,850	\$89,440		\$89,440		\$89,440	\$20,590	29.91%
Payroll Taxes	\$115,328	\$118,230	\$623	\$118,854	\$2,141	\$120,995	\$5,667	4.91%
Health Insurance	\$175,098	\$182,238		\$182,238		\$182,238	\$7,140	4.08%
Dental Insurance	\$15,625	\$15,489		\$15,489		\$15,489	-\$136	-0.87%
Pension 4.7	\$55,779	\$72,638	\$383	\$73,021	\$1,315	\$74,337	\$18,557	33.27%
Workers' Comp. Insurance	\$85,364	\$93,906	\$505	\$94,411	\$1,731	\$96,142	\$10,778	12.63%
Fire Dept Total	\$1,954,748	\$2,027,994	\$9,662	\$2,037,656	\$33,176	\$2,070,832	\$116,084	5.94%
FTE's	20.0	20.0	Step Incrs: Avg 6.15% for 7 PF4&4A FF/EMT and 0.93% avg for 3 Supervisors					
PD Salary, (Holiday Bonus \$2376)	\$1,598,915	\$1,601,671	\$5,038	\$1,606,709	\$32,134	\$1,638,843	\$39,928	2.50%
Holiday Pay	\$49,830	\$51,091	\$194	\$51,285		\$51,285	\$1,455	2.92%
Longevity	\$16,321	\$16,321		\$16,321		\$16,321	\$0	
Time-in-Rank	\$2,631	\$2,631		\$2,631	\$53	\$2,684	\$52	1.99%
Education	\$19,203	\$19,203		\$19,203		\$19,203	\$0	
Overtime	\$2,300	\$6,500		\$6,500		\$6,500	\$4,200	182.61%
Additional OT-Safety Patrol	\$1,500	\$11,500		\$11,500		\$11,500	\$10,000	666.67%
Payroll Taxes	\$129,339	\$130,732	\$400	\$131,132	\$2,462	\$133,595	\$4,256	3.29%
Health Insurance	\$210,810	\$216,597		\$216,597		\$216,597	\$5,787	2.75%
Dental Insurance	\$19,340	\$19,751		\$19,751		\$19,751	\$411	2.13%
Pension 12.1	\$187,668	\$206,779	\$633	\$207,412	\$3,895	\$211,307	\$23,639	12.60%
Workers' Comp. Insurance	\$43,979	\$47,392	\$129	\$47,521	\$934	\$48,455	\$4,476	10.18%
Police Dept Total	\$2,281,835	\$2,330,168	\$6,394	\$2,336,562	\$39,478	\$2,376,041	\$94,206	4.13%
FTE's	22.0	22.0	Avg 3.76% for 2 Police Officer step Increases, 0.50% for 1 Supervisor					
PW Salary, (Holiday Bonus \$324)	\$150,973	\$150,973		\$150,973	\$3,019	\$153,993	\$3,020	2.00%
Longevity	\$4,000	\$4,000		\$4,000		\$4,000	\$0	
Time-in-Rank	\$970	\$970		\$970	\$19	\$989	\$19	2.00%
Overtime	\$13,966	\$5,175		\$5,175		\$5,175	-\$8,791	-62.95%
Payroll Taxes	\$12,998	\$12,326		\$12,326	\$232	\$12,558	-\$440	-3.39%
Health Insurance	\$34,313	\$36,263		\$36,263		\$36,263	\$1,950	5.68%
Dental Insurance	\$2,825	\$2,885		\$2,885		\$2,885	\$60	2.12%
Pension 10.1	\$16,651	\$16,273		\$16,273	\$307	\$16,580	-\$71	-0.43%
Workers' Comp. Insurance	\$8,711	\$9,180		\$9,180	\$174	\$9,354	\$643	7.38%
Public Works Total	\$245,407	\$238,044	\$0	\$238,044	\$3,752	\$241,797	-\$3,610	-1.47%
FTE's	3.0	3.0		3.0	3.0	3.0		

CITY OF FRONTENAC PERSONNEL EXPENSE BUDGET 2014-2015

5/13/2014	13-14 PROJECTED	14-15 NO STEP	14-15 STEP ONLY	14-15 TOTAL WITHOUT COLA	14-15 2% COLA ONLY	14-15 With 2% COLA	\$ Diff from 2013-14 Est.	% Diff from '13-14
Parks & Strm, (Holiday Bonus \$108)	\$102,659	\$102,659		\$102,659	\$2,053	\$104,712	\$2,053	2.00%
Longevity	\$720	\$720		\$720		\$720	\$0	
Time-in-Rank	\$0	\$0		\$0		\$0		
Overtime	\$803	\$800		\$800		\$800	-\$3	-0.37%
Payroll Taxes	\$7,970	\$7,970		\$7,970	\$157	\$8,127	\$157	1.97%
Health Insurance	\$9,785	\$10,092		\$10,092		\$10,092	\$307	3.14%
Dental Insurance	\$954	\$975		\$975		\$975	\$21	2.20%
Pension 10.1	\$10,210	\$10,522		\$10,522	\$207	\$10,729	\$520	5.09%
Workers' Comp. Insurance	\$325	\$360		\$360	\$10	\$370	\$45	13.85%
Parks & Strmwtr Total	\$133,426	\$134,098	\$0	\$134,098	\$2,428	\$136,525	\$3,100	2.32%
FTE's	1.5	1.5		1.5	1.5	1.5		

Bldg. Salary, (Holiday Bonus \$216)	\$147,235	\$147,235		\$147,235	\$2,945	\$150,180	\$2,945	2.00%
Longevity	\$640	\$640		\$640		\$640	\$0	
Time-in-Rank	\$0	\$0		\$0		\$0		
Education	\$1,596	\$1,596		\$1,596		\$1,596	\$0	
Overtime	\$200	\$750		\$750		\$750	\$550	275.00%
Payroll Taxes	\$11,450	\$11,492		\$11,492	\$225	\$11,717	\$267	2.33%
Health Insurance	\$25,065	\$26,558		\$26,558		\$26,558	\$1,493	5.96%
Dental Insurance	\$1,883	\$1,923		\$1,923		\$1,923	\$40	2.12%
Pension 10.1	\$14,668	\$15,172		\$15,172	\$297	\$15,470	\$802	5.47%
Workers' Comp. Insurance	\$5,886	\$6,049		\$6,049	\$119	\$6,168	\$282	4.79%
Building Total	\$208,623	\$211,415	\$0	\$211,415	\$3,586	\$215,002	\$6,379	3.06%
FTE's	2.0	2.0		2.0	2.0	2.0		

City-wide Personnel Budget	13-14 PROJECTED	14-15 NO STEP	14-15 STEP ONLY	14-15 TOTAL WITHOUT COLA	14-15 2% COLA ONLY	14-15 With 2% COLA	\$ Change from 13-14 Estimate	% Change 13-14 Est.
Salary	\$3,777,102	\$3,809,511	\$15,494	\$3,825,005	\$76,500	\$3,901,506	\$124,403	3.29%
Holiday Pay	\$93,780	\$96,399	\$495	\$96,894	\$0	\$96,894	\$3,114	3.32%
Longevity Pay	\$40,763	\$41,043	\$0	\$41,043	\$0	\$41,043	\$280	0.69%
Time-in-Rank	\$9,675	\$9,675	\$0	\$9,675	\$194	\$9,868	\$193	2.00%
Education	\$27,341	\$27,341	\$0	\$27,341	\$0	\$27,341	\$0	
Overtime	\$88,019	\$115,465	\$0	\$115,465	\$0	\$115,465	\$27,446	31.18%
Payroll Taxes	\$308,806	\$313,607	\$1,223	\$314,830	\$5,867	\$320,697	\$11,891	3.85%
Health Ins	\$491,336	\$510,140	\$0	\$510,140	\$0	\$510,140	\$18,804	3.83%
Dental Ins	\$43,949	\$44,415	\$0	\$44,415	\$0	\$44,415	\$466	1.06%
Life and Disability Insurance	\$25,005	\$21,600	\$0	\$21,600	\$0	\$21,600	-\$3,405	-13.62%
Pension	\$325,613	\$364,765	\$1,279	\$366,044	\$6,878	\$372,922	\$47,309	14.53%
Employee Assistance Program	\$1,782	\$1,782	\$0	\$1,782	\$0	\$1,782	\$0	
Workers' Comp. Insurance	\$145,029	\$157,757	\$641	\$158,398	\$2,984	\$161,382	\$16,353	11.28%
Unemployment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Liability Insurance & Bonding	\$7,902	\$7,873	\$0	\$7,873	\$0	\$7,873	-\$29	-0.37%
TOTAL PERSONNEL EXP.	\$5,386,102	\$5,521,372	\$19,133	\$5,540,505	\$92,423	\$5,632,928	\$246,826	4.58%
FTE's	53.8	53.8	14.0	53.8	53.8	53.8		

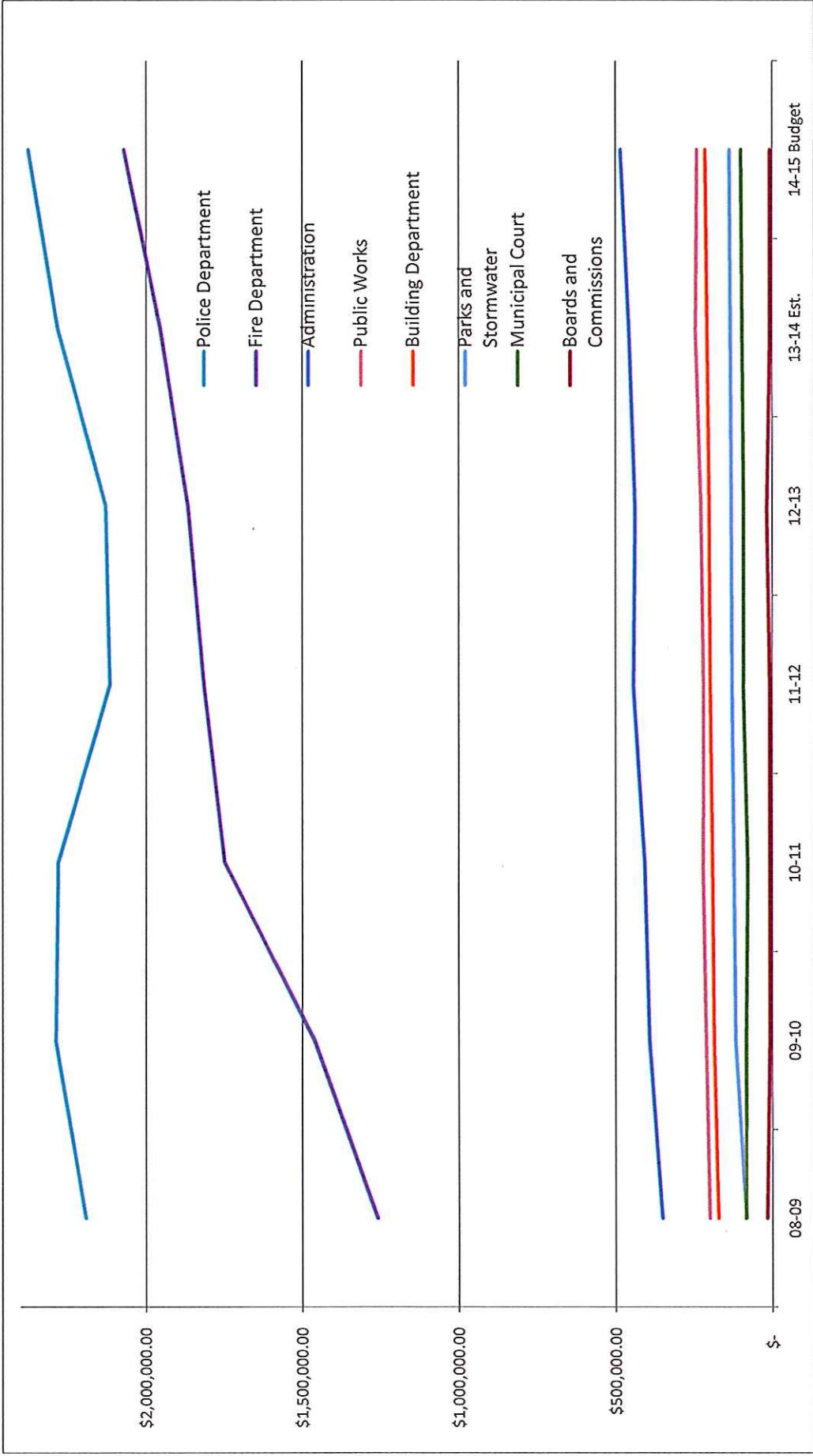
General Fund \$5,254,606
Capital Fund \$241,797
Parks and Stormwater \$136,525
\$5,632,928

Major Highlights:

Total cost of Salary Increase and partial year step: **\$111,556**
 OT increases by \$27446 (plus payroll tax, pension and workers comp) compared to 13-14 (low use in 13-14 by PD, Pregnancy in FD in 14-15)
 Pension increases by \$47309, 14.53% overall
 Workers Comp increases by \$16,353 - 10% rate increase per broker includes 2nd injury fund plus salary growth = 11.18% increase
 Medical increases by \$18,804 or 5% but is tempered by some plan change savings compared to 13-14

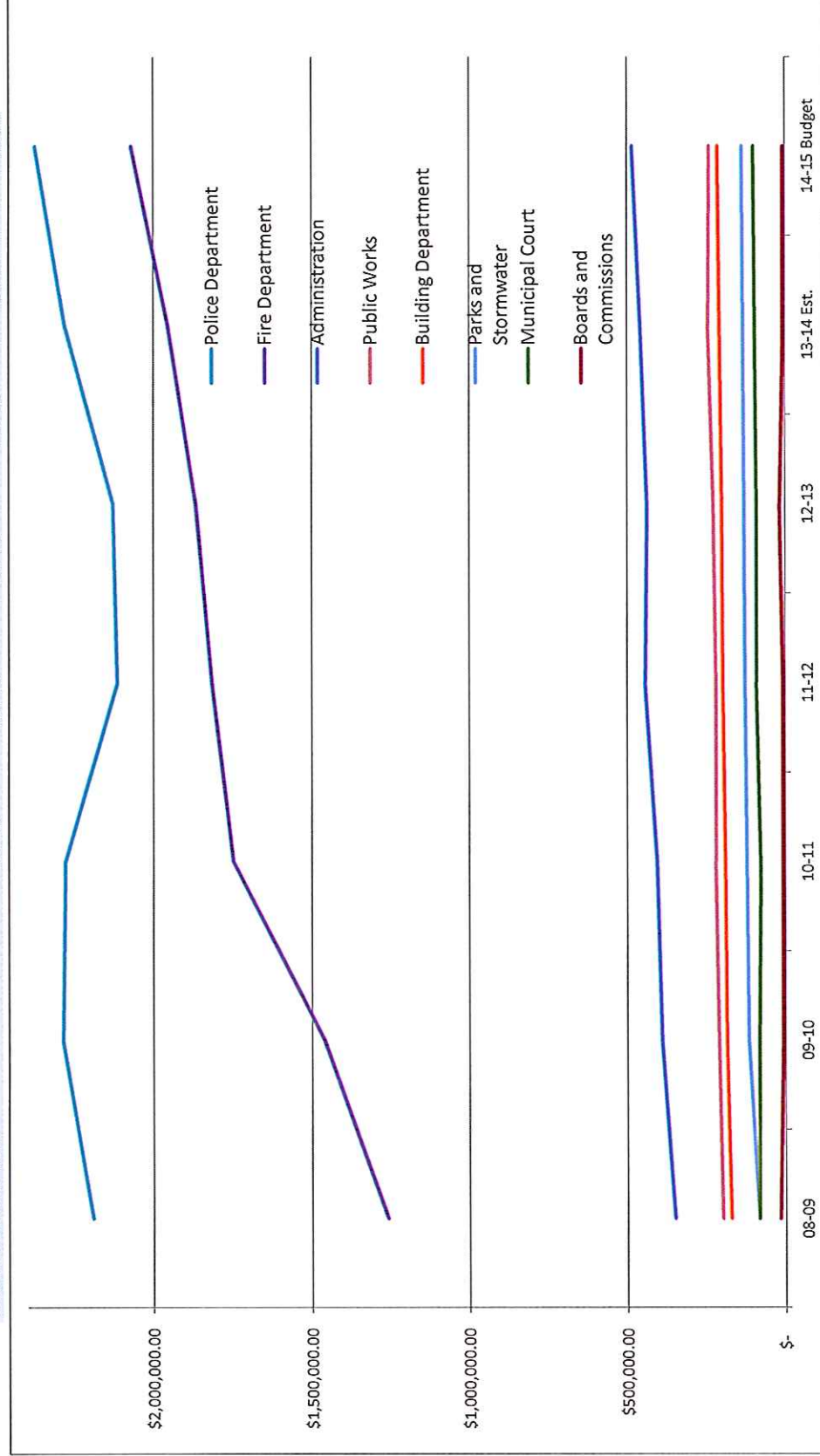
Additional Assumptions/Comments:

Effective 1/1/12 Employees pay 50% of medical deductible (50% of \$1000 individual or \$2000 family)
 Medical - 50% Deductible Reimbursement accrual (\$500/\$1000)based on 23% usage= \$10,120 for the year
 Dental increases by 4% (3.94%)
 Pension: Contribution Rate (Multiplier) increases by 1% for Police (to 12.10%), 1% for Fire (to 4.7%) and by 0.3% for General (to 10.1%).
 FD Step increase appears low due to an average of only 4 months at new rate.
 Removed dispatchers in year 2010-11 with mid year budget adj to salary and benefits. Expected savings compared to in-house: 14-15 \$120,180
 Time in Rank was stopped June 30, 2011 (was 2% of base after 10 years). Employees receiving TIR still receive annual increases.
 Longevity was frozen June 30, 2011 (was \$80 a year for each year of service).
 Employees hired after 1-1-10 have 7 years to max schedule of 8 steps, an additional two steps to max compared to prior year. Originally 3 steps to max.



PERSONNEL EXPENSE HISTORY

	08-09	09-10	10-11	11-12	12-13	13-14 Est.	14-15 Budget
Administration	\$ 350,314.00	\$ 391,458.00	\$ 406,463.00	\$ 442,716.00	\$ 436,942.00	\$ 457,528.00	\$ 484,378.00
Boards and Commissions	\$ 17,866.00	\$ 8,560.00	\$ 7,842.00	\$ 7,656.00	\$ 18,012.00	\$ 7,902.00	\$ 7,873.00
Municipal Court	\$ 85,175.00	\$ 83,930.00	\$ 78,822.00	\$ 91,924.00	\$ 91,083.00	\$ 96,634.00	\$ 100,481.00
Fire Department	\$ 1,259,555.00	\$ 1,461,510.00	\$ 1,747,705.00	\$ 1,814,265.00	\$ 1,866,036.00	\$ 1,954,748.00	\$ 2,070,832.00
Police Department	\$ 2,191,736.00	\$ 2,287,547.00	\$ 2,279,522.00	\$ 2,114,487.00	\$ 2,128,012.00	\$ 2,281,835.00	\$ 2,376,041.00
Building Department	\$ 173,602.00	\$ 187,295.00	\$ 191,657.00	\$ 199,058.00	\$ 202,312.00	\$ 208,623.00	\$ 215,002.00
Parks and Stormwater	\$ 82,959.00	\$ 117,166.00	\$ 121,987.00	\$ 127,597.00	\$ 129,599.00	\$ 133,426.00	\$ 136,525.00
Public Works	\$ 200,645.00	\$ 212,073.00	\$ 221,427.00	\$ 220,228.00	\$ 228,124.00	\$ 245,407.00	\$ 241,797.00
Total	\$ 4,361,852.00	\$ 4,749,539.00	\$ 5,055,425.00	\$ 5,017,931.00	\$ 5,100,120.00	\$ 5,386,102.00	\$ 5,632,928.00
Growth Over Prior Year:		8.89%	6.44%	-0.74%	1.64%	5.61%	4.58%



5 -Year Capital Improvement Plan 5-13-14

Administration	2014-15	2015-16	2016-17	2017-18	2018-19
Printers	\$0			\$800	
Computer Replacement	\$1,200	\$1,250	\$3,250	\$2,000	\$1,250
New Website	\$8,000	\$8,000			
Update of Software City Wide, Work out Equipment		\$13,600	\$7,500		\$7,500
UL Copier					
LL Copier					
Finance Software V10,CRM Migration V10				\$45,000	
Total Administration	\$9,200	\$22,850	\$10,750	\$47,800	\$8,750
Municipal Court	2014-15	2015-16	2016-17	2017-18	2018-19
Regular Computer Replacement				\$1,250	
Laptop Computer Replacement	\$1,200		\$2,000		\$2,000
Printer Replacement				\$1,000	
Receipt Printer-Front Window					
2 REJIS Scanners					
Total Municipal Court:	\$1,200	\$0	\$2,000	\$2,250	\$2,000
Fire Department	2014-15	2015-16	2016-17	2017-18	2018-19
AED (automatic external defibrillator PD)	\$1,200	\$4,000			\$4,000
Computer Equipment up 500	\$3,500	\$3,000	\$3,000	\$3,000	\$3,000
Emergency Operations Equipment	\$500	\$500	\$500	\$500	\$500
Heart Monitors					\$38,000
EMS Equipment up 2000	\$4,000	\$2,000	\$2,000	\$2,000	\$2,000
Fire Equipment - Grant Match	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
New Fire Rescue Pumper Commitment in 2014-15		\$650,000			
Replacement Ambulance					
Radio Equipment					
Replace Haz-Mat Utility Vehicle \$4000 TI)					
Replacement of Chief Command Vehicle (\$6000TI)		\$26,000			
Vehicle Replacement (\$28500) \$6000&\$5000 TI)	\$28,500				
Equipment Change over	\$3,200				
Replacement of Day Room Furniture					\$6,000
Thermal Imaging Camera					
Self Contained Breathing Apparatus units \$55	\$57,500	\$57,500			
Ten Year Fire Hose Replacement					
Ten Year relacement Turnout Gear					
Fire Hose					
Tools	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Training Aids	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Extended Pumper Warranty for pumper 2914					
Copier					\$5,000
Total Fire Department:	\$109,400	\$754,000	\$16,500	\$16,500	\$69,500
Police Department	2014-15	2015-16	2016-17	2017-18	2018-19
Patrol Vehicles (includes trade in average of \$5000)	\$26,500	\$97,500	\$39,000	\$80,000	\$40,000
Vehicle Equipment/Misc. for Vehicles	\$250	\$850	\$500	\$1,600	\$600
Replace Chief / Command Vehicles				\$49,000	
Vehicle Marking		\$2,000	\$400	\$1,600	\$900
Vehicle Changeover	\$2,000	\$9,500	\$3,600	\$10,000	\$4,000
Vehicle Equipment and Technology Upgrades			\$3,000	\$3,500	\$1,200
In-Car Digital Video Systems	\$55,000		\$1,000	\$1,500	
Technology improvement		\$2,000	\$5,000	\$5,000	\$5,000
Computer replacement	\$1,200	\$2,500	\$2,500	\$1,500	\$1,800
Portable Radio Replacement (2)					
In-car laptop computer replacement	\$4,500	\$2,500	\$6,500	\$4,500	\$3,000
Patrol Rifle and accessories		\$500	\$500	\$550	\$800
Taser Replacement	\$1,000	\$2,800	\$2,800	\$2,800	\$1,500
Printer Replacement	\$350	\$1,500	\$500	\$500	\$500
Heavy Duty Shredder		\$650			
New Copier plus 1-year Service		\$7,500			
Software Upgrades / Enhancements		\$1,500			\$1,500
Zebra Mobile Ticket Printers		\$2,300		\$2,400	\$1,200
Replace & Upgrade Laser Units		\$3,800			\$4,000
Body Armor		\$19,000			
Armory	\$4,500	\$3,000	\$3,200	\$3,500	\$3,500
Total Police Department	\$95,300	\$159,400	\$68,500	\$167,950	\$69,500

Public Works	2014-15	2015-16	2016-17	2017-18	2018-19
Spoede Chip Seal/Overlay					
Geyer Bridge Engineering & Repair					
Spoede Bridge Engineering Tip Application	\$3,750				
Spoede Bridge Engineering & Repair /Maint	\$4,500	\$25,000	\$100,000		
Engineering for Clayton Road				\$25,000	
Clayton Road Overlay					\$300,000
Engineering Geyer Rd.		\$25,000			
Geyer Road Chip Seal/Overlay/TIP match-mvd 1 yr ahead			\$350,000		
Conway Sidewalks Engineering and Construction	\$479,128				
Major Street Patching (Recurring, as needed)	\$25,000				\$25,000
Street Patching for Geyer after Main Replaced	\$25,000				
Engineering - Conway Rd.					
Conway Road Chip Seal/Overlay					
550 Dump Truck					
Backhoe replacement					
Chipper removed from next five yrs					
Replace Bob Cat					
Leaf Vac					
Two Ton Dump truck (\$10,000 TI) moved 2 yrs ahead			\$70,000		
450 Dump Truck		\$70,000			
Computer Replacement					
Mower Replacement					\$9,000
Total PW / Street Department:	\$537,378	\$120,000	\$520,000	\$25,000	\$334,000
Building Department	2014-15	2015-16	2016-17	2017-18	2018-19
Pick up Truck-Bldg Inspector (\$5000 TI)				\$16,000	
Replace Bldg. Commissioner Vehicle (\$8000 TI)		\$25,500			
Computer Replacement Inspector	\$1,100				\$1,250
Computer Replacement Building Commissioner			\$1,250		
Digital Camera					
Lap Top Computer			\$1,250		
Printer Replacement (2)			\$425	\$425	
Total Building Department	\$1,100	\$25,500	\$2,925	\$16,425	\$1,250
Municipal Building	2014-15	2015-16	2016-17	2017-18	2018-19
City Hall Telephone System	\$8,164				
Monitoring Equipment-City Hall (server for)			\$4,000		
Total Municipal Building Department	\$8,164	\$0	\$4,000	\$0	\$0
Total:	\$761,742.00	\$1,081,750.00	\$624,675.00	\$275,925.00	\$485,000.00
*Total with Inflation:	\$761,742	\$1,106,089	\$638,730	\$282,133	\$497,125
Inflation Rate:		2.25%	2.25%	2.25%	2.50%

Inflation adds \$276,758 to 20-year projection

Current Year and Overall Plan Changes:

Admin 19 Yr Projection Decreases by \$50,600
 Remote Backup moved to Computer Maint Acct
 Remove Server Purchases-in Comp Maint Acct
 Added City-wide Software Updates
 Added Work-out Equipment Purchases

FD 14-15 \$150,200 Incrs over 19 yrs
 Pumper pricing for planned exp next budget yr
 Increase SCBA cost by \$55,000 over 2yr period
 Curr Yr: FD Asst Chief Veh-Trade in as Revenue
 Curr Yr: Add AED, Increase EMS and Comp Equip.
 20-yr:Adj timing and more than dbl SCBA costs

PW Current Year and Next Year:

Move fwd 1 year: Geyer Chipseal/Overlay
 Add \$25,000 current year for Geyer street repair
 Curr Yr, Conway SW-show 80% offset as revenue
 Move 2 ton dump truck fr 14-15 to 16-17
 Remove Leaf Vac from current year

Mun Bldg Add Telephone Sys/Monitoring Equip

PD-Savings:\$50,600 curr yr, \$140,000 19 yr plan
 Change (extend) timing of Vehicle Purchases
 Change (extend) timing of Vehicle Outfitting Costs
 Change timing of Equipment Purchases and Costs
 Upgrade In-Car Video Equip to Reliable System