



CITY OF RIVERDALE BUDGET WORKSHOP FOR REVIEWING FINAL AND  
COMPLETE DRAFT OF BUDGET AGENDA

PLACE: Riverdale City Hall, 110 Manor Drive, Riverdale, Iowa

DATE: February 22, 2022 TIME: 5:00 P.M.

The regular meeting of the City Council of Riverdale, Iowa will be conducted according to the following order and actions will be considered on the items listed. The notice of this meeting is not considered final until 24 hours prior to the meeting and may be further modified if 24 hours' notice is impossible or impractical for good cause.

In compliance with the Americans with Disabilities Act (ADA) and other applicable federal and state laws, all public hearings and meetings held or sponsored by the city of Riverdale, IA will be accessible to individuals with disabilities. Persons requiring auxiliary aids and services should contact City Hall at (563) 355-2511 five (5) days prior to the hearing or meeting to inform of their anticipated attendance.

The requirement that an Ordinance be read three times before passage may be waived by council upon an affirmative vote of four (4) of the five (5) council members. The public is advised to take note of this process and be prepared to speak either for or against any ordinance at the time of first reading.

Per Chapter 21 of the Iowa Code, more specifically described in sections 21.2 and 21.8, a member of the Council may attend the meeting either in person or by electronic means, as defined in said sections.

Maintenance Worker

1. OPEN PUBLIC INFORMATION SESSION
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. PRESENTATION OF FINAL AND COMPLETE DRAFT OF FY22 BUDGET
5. PUBLIC COMMENT
6. CITY COUNCIL DISCUSSION
7. ADJOURNMENT

City of Riverdale - Budget Summary

02/17/22 - MTB

|   | FY23 (P)*           | FY22 (B)            | FY21 (A)            | FY20 (A)            | FY19 (A)            | FY18 (A)            | FY17 (A)            |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUE</b>  |                     |                     |                     |                     |                     |                     |                     |
| General Property Tax Levies                           | \$ 635,382          | \$ 316,261          | \$ 320,149          | \$ 316,839          | \$ 490,000          | \$ 489,552          | \$ 508,480          |
| Agricultural Land Property Tax Levy                   | 433                 | 358                 | 372                 | 372                 | 350                 | 309                 | 297                 |
| Special Revenue Levies                                | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| General Obligation Bonds                              | -                   | 76,650              | 316,610             | 317,454             | 315,827             | 317,528             | 299,876             |
| Capital Improvement Levy                              | 53,046              | 45,483              | 44,809              | 49,156              | 48,080              | 48,158              | 48,257              |
| Adjustment to match AFRI/Budget submitted to IA-DOM   | 23,000              | 49,742              | 42,632              | 16,228              | 53,889              | 63,972              | (42,932)            |
| <b>TOTAL PROPERTY TAX REVENUE</b>                     | <b>\$ 711,860</b>   | <b>\$ 488,494</b>   | <b>\$ 724,572</b>   | <b>\$ 700,049</b>   | <b>\$ 908,146</b>   | <b>\$ 919,518</b>   | <b>\$ 813,978</b>   |
| <b>OTHER REVENUE</b>                                  |                     |                     |                     |                     |                     |                     |                     |
| Uncollected Property Taxes - Levy Year                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Delinquent Property Taxes                             | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| TIF Revenues  | 2,800               | -                   | 3,488               | -                   | -                   | 11,003              | 677                 |
| Other City Taxes                                      | 119,800             | 157,444             | 137,709             | 125,969             | 113,959             | 111,863             | 175,939             |
| Licenses & Permits                                    | 4,500               | 5,500               | 3,869               | 5,895               | 5,246               | 5,579               | 4,317               |
| Use of Money and Property                             | 21,500              | 20,000              | 19,147              | 48,581              | 40,264              | 7,173               | 3,951               |
| Intergovernmental                                     | 94,500              | 93,304              | 67,543              | 52,058              | 55,444              | 149,006             | 200,857             |
| Charge for Fees & Service                             | 150,000             | 395,000             | 162,353             | 142,584             | 69,057              | 100,692             | 73,378              |
| Special Assessments                                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Miscellaneous   | 56,600              | 60,000              | 211,481             | 82,678              | -                   | 3,039               | 17,183              |
| Other Financing Sources                               | -                   | -                   | -                   | -                   | -                   | -                   | 60,000              |
| <b>TOTAL OTHER REVENUES</b>                           | <b>\$ 449,700</b>   | <b>\$ 731,248</b>   | <b>\$ 605,590</b>   | <b>\$ 457,765</b>   | <b>\$ 283,970</b>   | <b>\$ 388,355</b>   | <b>\$ 536,302</b>   |
| Transfers In  | -                   | -                   | 442,745             | -                   | -                   | -                   | -                   |
| <b>TOTAL ALL REVENUES/TRANSFERS IN</b>                | <b>\$ 1,161,560</b> | <b>\$ 1,219,742</b> | <b>\$ 1,772,907</b> | <b>\$ 1,157,814</b> | <b>\$ 1,192,116</b> | <b>\$ 1,307,873</b> | <b>\$ 1,350,280</b> |
| <b>EXPENDITURES</b>                                   |                     |                     |                     |                     |                     |                     |                     |
| Public Safety   | \$ 369,425          | \$ 119,673          | \$ 102,703          | \$ 75,276           | \$ 218,323          | \$ 86,393           | \$ 102,295          |
| Public Works  | 191,721             | 238,574             | 184,891             | 98,343              | 109,565             | 139,759             | 143,228             |
| Health and Social Services                            | -                   | -                   | 5,115               | 1,815               | -                   | -                   | -                   |
| Culture and Recreation                                | 146,662             | 80,615              | 95,073              | 79,792              | 55,288              | 46,905              | 58,648              |
| Community and Economic Development                    | 34,876              | 34,074              | 32,272              | 63,928              | 54,594              | 98,194              | 4,376               |
| General Government                                    | 208,106             | 267,655             | 359,084             | 293,226             | 217,556             | 260,684             | 211,646             |
| Debt Service  | -                   | 71,003              | 317,713             | 316,913             | 315,400             | 319,000             | 320,650             |
| Capital Projects                                      | -                   | 375,000             | 354,810             | 293,269             | 11,400              | -                   | 70,533              |
| <b>TOTAL GOVERNMENTAL EXPENDITURES</b>                | <b>\$ 950,791</b>   | <b>\$ 1,186,594</b> | <b>\$ 1,451,661</b> | <b>\$ 1,222,662</b> | <b>\$ 982,126</b>   | <b>\$ 950,935</b>   | <b>\$ 911,376</b>   |
| Business Type/Enterprises (Sanitary Sewer Operations) | 226,756             | 395,715             | 258,053             | 114,498             | 123,122             | 122,263             | 80,617              |
| <b>TOTAL OF ALL EXPENDITURES</b>                      | <b>\$ 1,177,547</b> | <b>\$ 1,582,309</b> | <b>\$ 1,709,714</b> | <b>\$ 1,337,060</b> | <b>\$ 1,105,248</b> | <b>\$ 1,073,198</b> | <b>\$ 991,993</b>   |
| Transfers Out   | -                   | -                   | 442,745             | -                   | -                   | -                   | -                   |
| <b>TOTAL OF ALL EXPENDITURES/TRANSFERS OUT</b>        | <b>\$ 1,177,547</b> | <b>\$ 1,582,309</b> | <b>\$ 2,152,459</b> | <b>\$ 1,337,060</b> | <b>\$ 1,105,248</b> | <b>\$ 1,073,198</b> | <b>\$ 991,993</b>   |

**City of Riverdale - Budget Summary**  
02/17/22 - MTB

| FUND BALANCE GAIN/LOSS                                     | FY23 (P)*   | FY22 (B)     | FY21 (A)     | FY20 (A)     | FY19 (A)     | FY18 (A)     | FY17 (A)     |
|--|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
|  | \$ (15,986) | \$ (362,567) | \$ (379,552) | \$ (179,246) | \$ 86,868    | \$ 234,675   | \$ 358,287   |
| <i>Adjustment to match AFR/Budget submitted to IA-DOM:</i> |             |              |              |              |              |              |              |
| Beginning Fund Balance (July 1)                            | \$ 657,957  | \$ 1,020,524 | \$ 1,400,076 | \$ 1,579,319 | \$ 1,490,046 | \$ 1,255,372 | \$ 953,146   |
| Ending Fund Balance (June 30)                              | \$ 488,971  | \$ 657,957   | \$ 1,020,524 | \$ 1,400,073 | \$ 1,576,914 | \$ 1,490,047 | \$ 1,311,433 |
| <b>PROPERTY TAX RATES</b>                                  |             |              |              |              |              |              |              |
| General Property Tax Levy                                  | \$ 8.10000  | \$ 4.35364   | \$ 4.41807   | \$ 4.35823   | \$ 6.80242   | \$ 6.87172   | \$ 7.12242   |
| Agricultural Land Property Tax Levy                        | \$ 3.00375  | \$ 3.00375   | \$ 2.83491   | \$ 3.00375   | \$ 2.91039   | \$ 3.00375   | \$ 2.97244   |
| General Obligation Bond Levy                               | \$ -        | \$ 1.05343   | \$ 4.36133   | \$ 4.35925   | \$ 4.37715   | \$ 4.45063   | \$ 4.19457   |
| Capital Improvement Levy                                   | \$ 0.67500  | \$ 0.62509   | \$ 0.61725   | \$ 0.67500   | \$ 0.66636   | \$ 0.67500   | \$ 0.67500   |

**NOTES:**

\* (P) = Proposed

- 1 Tax Revenue is projected based on current valuations and proposed levy rates.
- 2 Every year there is a discrepancy between what we project as tax revenue and what is actually collected. This amount is shown as an adjustment on line 12 of the spreadsheet.
- 3 All figures shown on this illustration are taken from the AFRs submitted to the State of Iowa's Department of Management at the end of each calendar year. The figures shown for FY22 are taken from the certified budget form sent to the State's Department of Management by the county after it has received the certified budget from the Council.
- 4 The FY22 Budget revenue line (General Fund Levy) was reduced by the IA DOM because the City of Riverdale submitted its certified budget after the due date.
- 5 The expense projections for FY23 are based on work to-date on the budget and still need to be reviewed and adjusted by the City Council following a public hearing later in February.
- 6 The final budget is due for certification by the Council and submission to the county no later than March 31, 2022.

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02/17/22 - MTB

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|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUE</b>  |                     |                     |                     |                     |                     |                     |                     |
| General Property Tax Levies                           | \$ 635,382          | \$ 316,261          | \$ 320,149          | \$ 316,839          | \$ 490,000          | \$ 489,552          | \$ 508,480          |
| Agricultural Land Property Tax Levy                   | 433                 | 358                 | 372                 | -                   | 350                 | 309                 | 297                 |
| Special Revenue Levies                                | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| General Obligation Bonds                              | 53,046              | 76,650              | 316,610             | 317,454             | 315,827             | 317,528             | 299,876             |
| Capital Improvement Levy                              | 23,000              | 45,483              | 44,809              | 49,156              | 48,080              | 48,158              | 48,257              |
| Adjustment to match AFRI Budget submitted to IA-DOM   | -                   | 49,742              | 42,632              | 16,228              | 53,889              | 63,972              | (42,932)            |
| <b>TOTAL PROPERTY TAX REVENUE</b>                     | <b>\$ 711,860</b>   | <b>\$ 488,494</b>   | <b>\$ 724,572</b>   | <b>\$ 700,049</b>   | <b>\$ 908,146</b>   | <b>\$ 919,518</b>   | <b>\$ 813,978</b>   |
| <b>OTHER REVENUE</b>                                  |                     |                     |                     |                     |                     |                     |                     |
| Uncollected Property Taxes - Levy Year                | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Delinquent Property Taxes                             | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| TIF Revenues  | 2,800               | -                   | 3,488               | -                   | -                   | 11,003              | 677                 |
| Other City Taxes                                      | 119,800             | 157,444             | 137,709             | 125,989             | 113,959             | 111,863             | 175,939             |
| Licenses & Permits                                    | 4,500               | 5,500               | 3,869               | 5,895               | 5,246               | 5,579               | 4,317               |
| Use of Money and Property                             | 21,500              | 20,000              | 19,147              | 48,581              | 40,264              | 7,173               | 3,951               |
| Intergovernmental                                     | 94,500              | 93,304              | 67,543              | 52,058              | 55,444              | 149,006             | 200,857             |
| Charge for Fees & Service                             | 150,000             | 395,000             | 162,353             | 142,584             | 69,057              | 100,692             | 73,378              |
| Special Assessments                                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Miscellaneous   | 56,800              | 60,000              | 211,481             | 82,678              | -                   | 3,039               | 17,183              |
| Other Financing Sources                               | -                   | -                   | -                   | -                   | -                   | -                   | 60,000              |
| <b>TOTAL OTHER REVENUES</b>                           | <b>\$ 449,700</b>   | <b>\$ 731,248</b>   | <b>\$ 605,590</b>   | <b>\$ 457,765</b>   | <b>\$ 283,970</b>   | <b>\$ 388,355</b>   | <b>\$ 536,302</b>   |
| Transfers In  | -                   | -                   | 442,745             | -                   | -                   | -                   | -                   |
| <b>TOTAL ALL REVENUES/TRANSFERS IN</b>                | <b>\$ 1,161,560</b> | <b>\$ 1,219,742</b> | <b>\$ 1,772,907</b> | <b>\$ 1,157,814</b> | <b>\$ 1,192,116</b> | <b>\$ 1,307,873</b> | <b>\$ 1,350,280</b> |
| <b>EXPENDITURES</b>                                   |                     |                     |                     |                     |                     |                     |                     |
| Public Safety   | \$ 369,425          | \$ 119,673          | \$ 102,703          | \$ 75,276           | \$ 218,323          | \$ 86,393           | \$ 102,295          |
| Public Works  | 191,721             | 238,574             | 184,891             | 98,343              | 109,565             | 139,759             | 143,228             |
| Health and Social Services                            | -                   | -                   | 5,115               | 1,815               | -                   | -                   | -                   |
| Culture and Recreation                                | 146,862             | 80,615              | 95,073              | 79,792              | 55,288              | 46,905              | 58,648              |
| Community and Economic Development                    | 34,876              | 34,074              | 32,272              | 63,928              | 54,594              | 98,194              | 4,376               |
| General Government                                    | 208,106             | 267,655             | 359,084             | 293,226             | 217,556             | 260,684             | 211,646             |
| Debt Service  | -                   | 71,003              | 317,713             | 316,913             | 315,400             | 319,000             | 320,650             |
| Capital Projects                                      | -                   | 375,000             | 354,810             | 293,289             | 11,400              | -                   | 70,533              |
| <b>TOTAL GOVERNMENTAL EXPENDITURES</b>                | <b>\$ 950,791</b>   | <b>\$ 1,186,594</b> | <b>\$ 1,451,661</b> | <b>\$ 1,222,562</b> | <b>\$ 982,126</b>   | <b>\$ 950,935</b>   | <b>\$ 911,376</b>   |
| Business Type/Enterprises (Sanitary Sewer Operations) | 226,756             | 395,715             | 258,053             | 114,498             | 123,122             | 122,263             | 80,617              |
| <b>TOTAL OF ALL EXPENDITURES</b>                      | <b>\$ 1,177,547</b> | <b>\$ 1,582,309</b> | <b>\$ 1,709,714</b> | <b>\$ 1,337,060</b> | <b>\$ 1,105,248</b> | <b>\$ 1,073,198</b> | <b>\$ 991,993</b>   |
| Transfers Out   | -                   | -                   | 442,745             | -                   | -                   | -                   | -                   |
| <b>TOTAL OF ALL EXPENDITURES/TRANSFERS OUT</b>        | <b>\$ 1,177,547</b> | <b>\$ 1,582,309</b> | <b>\$ 2,152,459</b> | <b>\$ 1,337,060</b> | <b>\$ 1,105,248</b> | <b>\$ 1,073,198</b> | <b>\$ 991,993</b>   |

**City of Riverdale - Budget Summary**  
02/17/22 - MTB

|   | FY23 (P)*   | FY22 (B)     | FY21 (A)     | FY20 (A)     | FY19 (A)     | FY18 (A)     | FY17 (A)     |
|---|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>FUND BALANCE GAIN/LOSS</b>                             | \$ (15,986) | \$ (362,567) | \$ (379,552) | \$ (179,246) | \$ 86,868    | \$ 234,675   | \$ 358,287   |
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| Ending Fund Balance (June 30)                             | \$ 468,971  | \$ 657,957   | \$ 1,020,524 | \$ 1,400,073 | \$ 1,576,914 | \$ 1,490,047 | \$ 1,311,433 |
| <b>PROPERTY TAX RATES</b>                                 |             |              |              |              |              |              |              |
| General Property Tax Levy                                 | \$ 8.10000  | \$ 4.35864   | \$ 4.41807   | \$ 4.35823   | \$ 6.80242   | \$ 6.87172   | \$ 7.12242   |
| Agricultural Land Property Tax Levy                       | \$ 3.00375  | \$ 3.00375   | \$ 2.83491   | \$ 3.00375   | \$ 2.91039   | \$ 3.00375   | \$ 2.97244   |
| General Obligation Bond Levy                              | \$ -        | \$ 1.05943   | \$ 4.36133   | \$ 4.35925   | \$ 4.37715   | \$ 4.45063   | \$ 4.19457   |
| Capital Improvement Levy                                  | \$ 0.67500  | \$ 0.62509   | \$ 0.67125   | \$ 0.67500   | \$ 0.66636   | \$ 0.67500   | \$ 0.67500   |

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# Expense and Fund Balance Analysis (gWorks)

02/17/22 - MTB

Note: (A) = Actual; (B) = Official Budget; (R) = Rec'd Budget (usually the average of last 5 years' actual expenditures, rounded up to the nearest '00)

| Dept.                                   | Sect. | Expense Area  | Fund | FY23 (P)*         | FY22 (B)          | FY21 (A)             | FY20 (A)            | FY19 (A)             | FY18 (A)            | FY17 (A)             |
|---|-------|---|------|-------------------|-------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| <b>Public Safety</b>                    |       |   |      |                   |                   |                      |                     |                      |                     |                      |
| <b>#150 - Fire Department</b>           |       |   |      |                   |                   |                      |                     |                      |                     |                      |
|   | 6010  | Wages - Volunteer Firefighter Reimbursement and Staff         | 001  | 21,628            | 10,688            | 6,459.79             | -                   | -                    | -                   | -                    |
|   | 6110  | Wages - Volunteer Firefighter Reimbursement and Staff (FICA)  | 001  | 1,655             | 735               | 494.16               | -                   | -                    | -                   | -                    |
|   | 6130  | Wages - Volunteer Firefighter Reimbursement and Staff (IPERS) | 001  | 2,042             | -                 | -                    | -                   | -                    | -                   | -                    |
|   | 6160  | Workers' Compensation (Fire Department)                       | 001  | 4,400             | 5,000             | 4,432.20             | 5,178.90            | -                    | -                   | -                    |
|   | 6181  | Uniforms  | 001  | 5,000             | 5,000             | 7,889.95             | 5,096.90            | 1,966.78             | 25,393.83           | 7,980.21             |
|   | 6230  | Training/Conferences  | 001  | 3,300             | 2,100             | 3,295.30             | 2,138.60            | 1,897.10             | 2,769.04            | 5,872.30             |
|   | 6310  | Building Maintenance and Repair                               | 001  | 1,900             | 500               | 2,155.87             | 382.06              | 4,511.88             | 1,695.55            | 436.83               |
|   | 6331  | Vehicle Operation/Maintenance                                 | 001  | 20,300            | 13,700            | 15,069.53            | 13,656.07           | 20,084.43            | 16,743.56           | 35,600.02            |
|   | 6332  | Fuel  | 001  | 2,700             | 750               | 2,657.22             | 748.24              | 918.74               | 971.99              | 744.80               |
|   | 6373  | Telephone   | 001  | 1,300             | 1,400             | 1,323.36             | 1,332.25            | 1,263.77             | 1,196.61            | 1,156.64             |
|   | 6408  | Insurance   | 001  | 30,000            | 29,000            | 30,057.06            | 28,198.86           | 27,711.51            | 21,259.78           | 24,115.02            |
|   | 6413  | Expense Reimbursements to Fire Fighters                       | 001  | -                 | 10,000            | 3,216.60             | 11,998.77           | 9,857.24             | 9,989.00            | 9,989.85             |
|   | 6490  | Misc. Expense   | 001  | 2,500             | 2,500             | 2,469.02             | 2,539.52            | 3,297.13             | 2,406.42            | 3,445.41             |
|   |       | Misc. Expense   | 150  | -                 | -                 | -                    | -                   | -                    | -                   | 15.96                |
|   | 6491  | RFD Appreciation  | 001  | 1,500             | 1,500             | -                    | 1,402.04            | 1,422.07             | 1,394.75            | 1,433.95             |
|   | 6492  | Federal Grant Expenses (Matching Funds)                       | 001  | -                 | -                 | -                    | -                   | -                    | -                   | -                    |
|   | 6493  | State/Local Grant Expenses (Matching Funds)                   | 001  | -                 | -                 | -                    | -                   | -                    | -                   | -                    |
|   | 6504  | Equipment and Major RFD Projects:                             | 001  | 5,000             | 25,000            | 2,038.96             | 2,353.65            | 3,570.89             | 1,732.71            | 2,030.86             |
|   |       | SCBA Tanks and Bottles  | 301  | -                 | -                 | -                    | -                   | 139,040.00           | -                   | -                    |
|   |       | Firehouse Furnace Replacement                                 | 001  | 10,000            | -                 | -                    | -                   | -                    | -                   | -                    |
|   |       | <b>TOTAL</b>  |      | <b>\$ 113,225</b> | <b>\$ 108,073</b> | <b>\$ 81,559.02</b>  | <b>\$ 75,025.86</b> | <b>\$ 215,541.54</b> | <b>\$ 85,553.24</b> | <b>\$ 92,821.84</b>  |
| <b>#190 - Animal Control</b>            |       |   |      |                   |                   |                      |                     |                      |                     |                      |
|   | 6413  | Animal Control  | 001  | 1,100             | 250               | 2,650.00             | 250.00              | 400.00               | 550.00              | 725.00               |
|   |       | <b>TOTAL</b>  |      | <b>\$ 1,100</b>   | <b>\$ 250</b>     | <b>\$ 2,650.00</b>   | <b>\$ 250.00</b>    | <b>\$ 400.00</b>     | <b>\$ 550.00</b>    | <b>\$ 725.00</b>     |
| <b>#199 - Public Safety</b>             |       |   |      |                   |                   |                      |                     |                      |                     |                      |
|   | 6407  | Engineering   | 001  | -                 | -                 | -                    | -                   | -                    | -                   | -                    |
|   | 6599  | Safety Supplies   | 001  | 100               | 2,500             | 115.06               | -                   | -                    | -                   | -                    |
|   | 6799  | Other Safety Projects:  | 001  | -                 | 8,850             | -                    | -                   | 104.79               | 290.00              | 8,748.45             |
|   |       | Emergency Road from Woods Estates to Bicentennial Park        | 001  | 250,000           | -                 | -                    | -                   | -                    | -                   | -                    |
|   |       | Bike Crossing Painting at Bellingham                          | 001  | 5,000             | -                 | -                    | -                   | -                    | -                   | -                    |
|   |       | Bellingham Red Light Violation Detection System               | 001  | -                 | -                 | -                    | -                   | -                    | -                   | -                    |
|   |       | Neighborhood Watch  | 001  | -                 | -                 | -                    | -                   | -                    | -                   | -                    |
|   |       | Fill Station  | 001  | -                 | -                 | 18,339.19            | -                   | -                    | -                   | -                    |
|   |       | Bike Path Safety Improvements                                 | 001  | -                 | -                 | -                    | -                   | -                    | -                   | -                    |
|   |       | <b>TOTAL</b>  |      | <b>\$ 255,100</b> | <b>\$ 11,350</b>  | <b>\$ 18,454.25</b>  | <b>\$ -</b>         | <b>\$ 104.79</b>     | <b>\$ 290.00</b>    | <b>\$ 8,748.45</b>   |
|   |       | <b>TOTAL PUBLIC SAFETY</b>                                    |      | <b>\$ 369,425</b> | <b>\$ 119,673</b> | <b>\$ 102,663.27</b> | <b>\$ 75,275.86</b> | <b>\$ 216,046.33</b> | <b>\$ 86,393.24</b> | <b>\$ 102,295.29</b> |
| <b>Public Works</b>                     |       |   |      |                   |                   |                      |                     |                      |                     |                      |
| <b>#210 - Roads, Bridges, Sidewalks</b> |       |   |      |                   |                   |                      |                     |                      |                     |                      |
|   | 6010  | Wages - City Staff  | 001  | 40,842            | 5,116             | 8,415.00             | 6,370.00            | 8,577.50             | 7,757.50            | 6,095.50             |
|   | 6110  | Wages - City Staff (FICA)                                     | 001  | 3,124             | 384               | 631.57               | 474.97              | 598.35               | 582.75              | 457.39               |
|   | 6130  | Wages - City Staff (IPERS)                                    | 001  | 3,855             | 460               | 787.32               | 592.86              | 741.61               | 684.06              | 544.32               |
|   | 6331  | Fuel  | 001  | 200               | 250               | 11.41                | 214.85              | -                    | -                   | -                    |
|   | 6417  | Road Maintenance Projects                                     | 001  | 3,500             | -                 | 7,223.16             | 1,484.67            | 1,531.03             | 7,107.51            | -                    |

# Expense and Fund Balance Analysis (gWorks)

02/17/22 - MTB

Note: (A) = Actual; (B) = Official Budget; (F) = Rec'd Budget (usually the average of last 5 years' actual expenditures, rounded up to the nearest '00)

| Dept.                                    | Sect. | Expense Area                                       | Fund | FY23 (P)*        | FY22 (B)         | FY21 (A)            | FY20 (A)            | FY19 (A)            | FY18 (A)            | FY17 (A)            |
|--|-------|--|------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  |       | Road Maintenance Projects                          | 110  | -                | 25,000           | -                   | -                   | -                   | 28,205.00           | 35,231.66           |
|  |       | Engineering Fenno Drive Widening                   | 001  | 15,000           | -                | -                   | -                   | -                   | -                   | -                   |
|  |       | Fenno Drive Resurfacing                            | 001  | 10,000           | -                | -                   | -                   | -                   | -                   | -                   |
|  |       | Misc. Expenses                                     | 001  | 2,100            | 1,000            | 2,423.06            | 992.27              | 1,229.16            | 1,993.03            | 3,660.95            |
|  |       | <b>TOTAL</b>                                       |      | <b>\$ 78,621</b> | <b>\$ 32,210</b> | <b>\$ 19,491.52</b> | <b>\$ 10,129.62</b> | <b>\$ 12,677.65</b> | <b>\$ 46,329.65</b> | <b>\$ 45,989.62</b> |
| <b>#230 - Street Lighting</b>            |       |  |      |                  |                  |                     |                     |                     |                     |                     |
|  |       | Street Light Replacement and Repair                | 001  | 200              | 1,000            | -                   | 945.00              | -                   | -                   | -                   |
|  |       | Street Lights                                      | 001  | 7,600            | 6,500            | 5,965.51            | 6,435.07            | 8,039.87            | 8,217.44            | 8,863.20            |
|  |       | Street Lights                                      | 110  | -                | -                | -                   | -                   | -                   | -                   | -                   |
|  |       | <b>TOTAL</b>                                       |      | <b>\$ 7,800</b>  | <b>\$ 7,500</b>  | <b>\$ 5,965.51</b>  | <b>\$ 7,380.07</b>  | <b>\$ 8,039.87</b>  | <b>\$ 8,217.44</b>  | <b>\$ 8,863.20</b>  |
| <b>#240 - Traffic Control and Safety</b> |       |  |      |                  |                  |                     |                     |                     |                     |                     |
|  |       | Traffic Light Replacement/Repair                   | 001  | 900              | 1,500            | 3,013.50            | 1,485.97            | -                   | -                   | -                   |
|  |       | Traffic Light Energy Costs                         | 001  | 2,300            | 3,000            | 1,332.71            | 2,901.97            | 6,681.48            | 295.54              | 238.38              |
|  |       | Traffic Light at Arconic Gate Entrance Replacement | 001  | 1,600            | -                | -                   | -                   | -                   | 7,557.75            | -                   |
|  |       | Traffic Light Repair                               | 001  | 2,000            | -                | -                   | 9,543.00            | -                   | -                   | -                   |
|  |       | <b>TOTAL</b>                                       |      | <b>\$ 6,800</b>  | <b>\$ 4,500</b>  | <b>\$ 4,346.21</b>  | <b>\$ 13,930.94</b> | <b>\$ 6,681.48</b>  | <b>\$ 7,853.29</b>  | <b>\$ 238.38</b>    |
| <b>#250 - Snow Removal</b>               |       |  |      |                  |                  |                     |                     |                     |                     |                     |
|  |       | Wages - City Staff                                 | 001  | -                | 5,479            | 3,340.00            | 1,657.50            | 2,685.00            | 2,135.00            | 740.00              |
|  |       | Wages - City Staff                                 | 110  | -                | -                | 202.90              | -                   | -                   | -                   | 13.62               |
|  |       | Wages - City Staff (FICA)                          | 001  | -                | 411              | 252.73              | 124.22              | 188.09              | 150.45              | 55.78               |
|  |       | Wages - City Staff (FICA)                          | 110  | -                | -                | 9.82                | -                   | -                   | -                   | 1.27                |
|  |       | Wages - City Staff (IPERS)                         | 001  | -                | 493              | -                   | -                   | -                   | -                   | -                   |
|  |       | Wages - City Staff (IPERS)                         | 110  | -                | -                | 375.37              | -                   | 212.42              | 146.46              | 55.56               |
|  |       | Group Insurance                                    | 001  | -                | -                | (0.56)              | -                   | -                   | -                   | -                   |
|  |       | Group Insurance                                    | 110  | -                | -                | -                   | -                   | -                   | -                   | -                   |
|  |       | Workers' Compensation                              | 001  | -                | -                | -                   | -                   | 188.29              | 211.28              | -                   |
|  |       | Workers' Compensation                              | 110  | -                | -                | -                   | -                   | 188.29              | 211.28              | -                   |
|  |       | Snow Removal Contract                              | 001  | 18,300           | 12,000           | 58,643.57           | 9,019.13            | 13,868.08           | 8,902.05            | 913.83              |
|  |       | Snow Removal Contract                              | 110  | 7,900            | -                | 15,071.73           | -                   | 7,605.36            | 3,562.52            | 12,782.76           |
|  |       | Snow Removal Supplies                              | 001  | 600              | -                | 2,857.76            | -                   | -                   | -                   | -                   |
|  |       | <b>TOTAL</b>                                       |      | <b>\$ 26,800</b> | <b>\$ 18,383</b> | <b>\$ 80,753.32</b> | <b>\$ 10,800.65</b> | <b>\$ 24,935.53</b> | <b>\$ 15,339.04</b> | <b>\$ 14,562.52</b> |
| <b>#260 - Highway</b>                    |       |  |      |                  |                  |                     |                     |                     |                     |                     |
|  |       | Engineering Services                               | 001  | -                | -                | -                   | -                   | -                   | -                   | -                   |
|  |       | <b>TOTAL</b>                                       |      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>#270 - Street Cleaning</b>            |       |  |      |                  |                  |                     |                     |                     |                     |                     |
|  |       | Wages - City Staff                                 | 001  | -                | -                | -                   | -                   | -                   | -                   | -                   |
|  |       | Wages - City Staff (FICA)                          | 001  | -                | -                | -                   | -                   | -                   | -                   | -                   |
|  |       | Wages - City Staff (IPERS)                         | 001  | -                | -                | -                   | -                   | -                   | -                   | -                   |
|  |       | Fuel   | 001  | 200              | 460              | 51.33               | 250.01              | 207.03              | 45.94               | -                   |
|  |       | Vehicle Repair                                     | 001  | 900              | 1,700            | 3,458.08            | 25.98               | 852.34              | 852.34              | -                   |
|  |       | Outside Contractors                                | 001  | 1,100            | 1,500            | 322.80              | 261.24              | 581.52              | 3,138.10            | 949.39              |
|  |       | Outside Contractors                                | 110  | -                | -                | -                   | -                   | -                   | -                   | 553.25              |
|  |       | Supplies   | 001  | 100              | 250              | 167.55              | -                   | 16.04               | -                   | -                   |

# Expense and Fund Balance Analysis (gWorks)

02/17/22 - MTB

Note: (A) = Actual; (B) = Official Budget; (F) = Rec'd Budget (usually the average of last 5 years' actual expenditures, rounded up to the nearest '00)

| Dept.                      | Sect. | Expense Area  | Fund | FY23 (P)*         | FY22 (B)          | FY21 (A)             | FY20 (A)            | FY19 (A)             | FY18 (A)             | FY17 (A)             |
|----------------------------|-------|---|------|-------------------|-------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
|                            |       | <b>TOTAL</b>  |      | <b>\$ 2,300</b>   | <b>\$ 3,910</b>   | <b>\$ 3,999.76</b>   | <b>\$ 537.23</b>    | <b>\$ 1,656.93</b>   | <b>\$ 3,184.04</b>   | <b>\$ 1,502.64</b>   |
| #290                       | -     | Garbage and Recycling                                     | 001  | 49,000            | 49,000            | 43,425.60            | 43,906.45           | 40,648.08            | 39,473.28            | 38,319.84            |
|                            | 6413  | Outside Contractor  |      |                   |                   |                      |                     |                      |                      |                      |
|                            |       | <b>TOTAL</b>  |      | <b>\$ 49,000</b>  | <b>\$ 49,000</b>  | <b>\$ 43,425.60</b>  | <b>\$ 43,906.45</b> | <b>\$ 40,648.08</b>  | <b>\$ 39,473.28</b>  | <b>\$ 38,319.84</b>  |
| #298                       | -     | Stormwater and Erosion Control                            | 001  | -                 | 2,014             | 950.00               | 1,175.00            | -                    | -                    | -                    |
|                            | 6010  | Wages - City Staff  | 001  | -                 | 151               | 71.79                | 88.53               | -                    | -                    | -                    |
|                            | 6110  | Wages - City Staff (FICA)                                 | 001  | -                 | 181               | 89.71                | 110.92              | -                    | -                    | -                    |
|                            | 6130  | Wages - City Staff (IPERS)                                | 001  | -                 | -                 | -                    | -                   | -                    | -                    | -                    |
|                            | 6160  | Workers' Compensation                                     | 001  | -                 | 250               | -                    | 36.40               | -                    | -                    | -                    |
|                            | 6331  | Fuel  | 001  | 1,400             | 500               | 6,721.05             | 125.87              | -                    | 51.87                | -                    |
|                            | 6399  | Routine Maintenance and Repairs:                          | 001  | -                 | -                 | -                    | -                   | -                    | -                    | -                    |
|                            |       | Erosion Control Projects                                  | 001  | -                 | -                 | -                    | -                   | -                    | -                    | -                    |
|                            |       | Forestry and Invasive Species Management                  | 001  | -                 | -                 | -                    | -                   | -                    | -                    | -                    |
|                            |       | Stormwater System Rehabilitation                          | 001  | -                 | -                 | -                    | -                   | -                    | -                    | -                    |
|                            | 6407  | Engineering   | 001  | 6,500             | -                 | 11,445.00            | 2,781.01            | 5,053.26             | 5,546.71             | 7,584.06             |
|                            | 6413  | Permits   | 001  | 3,600             | -                 | 6,586.89             | 3,227.25            | 3,587.01             | 3,634.60             | 949.70               |
|                            | 6490  | Misc.   | 001  | 3,200             | -                 | 150.00               | 158.27              | 641.24               | (7.00)               | 14,916.58            |
|                            |       | <b>TOTAL</b>  |      | <b>\$ 14,700</b>  | <b>\$ 3,096</b>   | <b>\$ 26,014.44</b>  | <b>\$ 7,703.25</b>  | <b>\$ 9,281.51</b>   | <b>\$ 9,226.18</b>   | <b>\$ 23,450.34</b>  |
| #299                       | -     | Other Public Works  | 001  | 5,700             | 119,975           | 894.00               | 1,236.75            | 5,644.10             | 10,136.31            | 10,302.11            |
|                            | 6413  | Misc.   |      |                   |                   |                      |                     |                      |                      |                      |
|                            |       | <b>TOTAL</b>  |      | <b>\$ 5,700</b>   | <b>\$ 119,975</b> | <b>\$ 894.00</b>     | <b>\$ 1,236.75</b>  | <b>\$ 5,644.10</b>   | <b>\$ 10,136.31</b>  | <b>\$ 10,302.11</b>  |
|                            |       | <b>TOTAL PUBLIC WORKS</b>                                 |      | <b>\$ 191,721</b> | <b>\$ 238,574</b> | <b>\$ 184,990.36</b> | <b>\$ 95,625.16</b> | <b>\$ 109,565.15</b> | <b>\$ 139,759.23</b> | <b>\$ 143,228.85</b> |
| Health and Social Services |       |   |      |                   |                   |                      |                     |                      |                      |                      |
| #399                       | -     | Health and Social Services                                | 001  | -                 | -                 | 5,115.00             | 1,815.00            | -                    | -                    | -                    |
|                            | 6493  | Meals to Go Program                                       |      |                   |                   |                      |                     |                      |                      |                      |
|                            |       | <b>TOTAL</b>  |      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 5,115.00</b>   | <b>\$ 1,815.00</b>  | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |
|                            |       | <b>TOTAL HEALTH AND SOCIAL SERVICES</b>                   |      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 5,115.00</b>   | <b>\$ 1,815.00</b>  | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |
| Culture and Recreation     |       |   |      |                   |                   |                      |                     |                      |                      |                      |
| #410                       | -     | Library Services  | 001  | 15,000            | 16,000            | 15,932.00            | 15,728.00           | 15,526.00            | 15,384.50            | 15,178.00            |
|                            | 6413  | Library Services Payment to Scott County                  |      |                   |                   |                      |                     |                      |                      |                      |
|                            |       | <b>TOTAL</b>  |      | <b>\$ 15,000</b>  | <b>\$ 16,000</b>  | <b>\$ 15,932.00</b>  | <b>\$ 15,728.00</b> | <b>\$ 15,526.00</b>  | <b>\$ 15,384.50</b>  | <b>\$ 15,178.00</b>  |
| #430                       | -     | Parks   | 001  | 33,276            | 10,313            | 8,270.00             | 8,630.00            | 4,716.25             | 4,420.00             | 3,512.00             |
|                            | 6010  | Wages - City Staff  | 001  | 2,546             | 774               | 625.54               | 631.05              | 326.40               | 332.90               | 263.54               |
|                            | 6130  | Wages - City Staff (FICA)                                 | 001  | 3,141             | 928               | 780.70               | 769.36              | 395.47               | 394.67               | 305.56               |
|                            | 6160  | Workers' Compensation                                     | 001  | 100               | -                 | -                    | -                   | 188.29               | 211.28               | -                    |
|                            | 6310  | Playground and Park Equipment (was "Routine Maintenance") | 001  | 19,700            | -                 | 45,874.83            | 34,668.92           | 11,046.85            | 1,660.90             | 5,092.70             |
|                            | 6320  | Outside Contractor - Mowing                               | 001  | 11,000            | 11,000            | -                    | 10,955.80           | 10,264.20            | -                    | -                    |
|                            | 6331  | Fuel  | 001  | 6,200             | 250               | 68.36                | 286.98              | -                    | 15,994.83            | 14,599.82            |



# Expense and Fund Balance Analysis (gWorks)

02/17/22 - MTB

Note: (A) = Actual; (B) = Official Budget; (P) = Fiscal Budget (usually the average of last 5 years' actual expenditures, rounded up to the nearest '00)

| Dept | Sect. | Expense Area  | Fund    | FY23 (P)*         | FY22 (B)         | FY21 (A)             | FY20 (A)            | FY19 (A)            | FY18 (A)            | FY17 (A)            |
|------|-------|---|---------|-------------------|------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
|      | 6371  | Utilities   | 001     | 1,300             | 750              | 517.62               | 703.48              | 557.00              | 2,855.75            | 1,449.36            |
|      | 6408  | Insurance   | 001     | 100               | 3,000            | -                    | -                   | 366.00              | -                   | -                   |
|      | 6490  | Misc.   | 001     | 6,000             | 5,000            | 3,539.10             | 4,898.13            | 3,233.35            | 4,789.57            | 13,355.48           |
|      | 6499  | Outside Contractor - Landscaping                        | 001     | 2,600             | 2,600            | 10,080.00            | 2,520.00            | -                   | -                   | -                   |
|      | 6599  | Park & Trail Enhancement (was "Supplies and Plantings") | 001     | -                 | 25,000           | -                    | -                   | -                   | -                   | -                   |
|      |       | Fence at Bicentennial Park                              | 001     | 15,000            | -                | -                    | -                   | -                   | -                   | -                   |
|      |       | Woods Estates Trail Planning                            | 001     | 25,000            | -                | -                    | -                   | -                   | -                   | -                   |
|      |       | <b>TOTAL</b>  |         | <b>\$ 125,962</b> | <b>\$ 69,615</b> | <b>\$ 69,756.15</b>  | <b>\$ 64,063.72</b> | <b>\$ 31,093.81</b> | <b>\$ 30,659.90</b> | <b>\$ 38,578.46</b> |
|      |       | <b>#499 - Other Culture and Recreation</b>              |         |                   |                  |                      |                     |                     |                     |                     |
|      | 6490  | Community Celebrations                                  | 001     | 5,700             | 5,000            | 9,385.48             | 4,325.54            | 8,668.18            | 895.72              | 4,891.62            |
|      |       | <b>TOTAL</b>  |         | <b>\$ 5,700</b>   | <b>\$ 5,000</b>  | <b>\$ 9,385.48</b>   | <b>\$ 4,325.54</b>  | <b>\$ 8,668.18</b>  | <b>\$ 895.72</b>    | <b>\$ 4,891.62</b>  |
|      |       | <b>TOTAL CULTURE AND RECREATION</b>                     |         | <b>\$ 146,662</b> | <b>\$ 80,615</b> | <b>\$ 95,073.63</b>  | <b>\$ 84,117.26</b> | <b>\$ 55,287.99</b> | <b>\$ 46,940.12</b> | <b>\$ 58,648.08</b> |
|      |       | <b>Community and Economic Development</b>               |         |                   |                  |                      |                     |                     |                     |                     |
|      |       | <b>#510 - Community Beautification</b>                  |         |                   |                  |                      |                     |                     |                     |                     |
|      | 6490  | Community Beautification - Neighborhoods                | 001     | 2,400             | 2,500            | 7,962.16             | 2,841.58            | 569.05              | 400.00              | -                   |
|      |       | Facade Improvement Program - businesses and public land | 001     | -                 | 10,000           | -                    | -                   | -                   | -                   | -                   |
|      |       | <b>TOTAL</b>  |         | <b>\$ 2,400</b>   | <b>\$ 12,500</b> | <b>\$ 7,962.16</b>   | <b>\$ 2,841.58</b>  | <b>\$ 569.05</b>    | <b>\$ 400.00</b>    | <b>\$ -</b>         |
|      |       | <b>#520 - Tax Increment Financing Administration</b>    |         |                   |                  |                      |                     |                     |                     |                     |
|      | 6010  | Wages - City Staff                                      | 001     | 26,028            | -                | -                    | -                   | -                   | -                   | -                   |
|      | 6110  | Wages - City Staff (FICA)                               | 001     | 1,991             | -                | -                    | -                   | -                   | -                   | -                   |
|      | 6130  | Wages - City Staff (PERS)                               | 001     | 2,457             | -                | -                    | -                   | -                   | -                   | -                   |
|      | 6407  | Engineering Services - TIFs                             | 125-128 | -                 | 14,945.00        | 7,433.50             | 30,192.78           | 41,011.08           | 51,582.38           | -                   |
|      | 6411  | Legal Fees - TIFs                                       | 125-128 | -                 | 5,629.00         | 13,271.21            | 25,981.41           | 13,014.33           | 45,294.08           | -                   |
|      | 6490  | Consulting Fees - TIFs                                  | 125-128 | -                 | -                | -                    | -                   | -                   | -                   | -                   |
|      | 6700  | Capital Outlays - TIFs                                  | 125-128 | -                 | -                | 172,968.50           | -                   | -                   | -                   | -                   |
|      |       | <b>TOTAL</b>  |         | <b>\$ 30,476</b>  | <b>\$ 20,574</b> | <b>\$ 193,673.21</b> | <b>\$ 56,174.19</b> | <b>\$ 54,025.41</b> | <b>\$ 96,876.46</b> | <b>\$ -</b>         |
|      |       | <b>#540 - Planning and Zoning</b>                       |         |                   |                  |                      |                     |                     |                     |                     |
|      | 6490  | Planning & Zoning Expenses                              | 001     | 600               | -                | -                    | -                   | -                   | 295.00              | 2,633.00            |
|      |       | <b>TOTAL</b>  |         | <b>\$ 600</b>     | <b>\$ -</b>      | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 295.00</b>    | <b>\$ 2,633.00</b>  |
|      |       | <b>#599 - Other Community and Economic Development</b>  |         |                   |                  |                      |                     |                     |                     |                     |
|      | 6499  | Other Community and Economic Development                | 001     | 1,400             | 1,000            | 3,605.00             | 587.50              | -                   | 622.99              | 1,743.39            |
|      |       | <b>TOTAL</b>  |         | <b>\$ 1,400</b>   | <b>\$ 1,000</b>  | <b>\$ 3,605.00</b>   | <b>\$ 587.50</b>    | <b>\$ -</b>         | <b>\$ 622.99</b>    | <b>\$ 1,743.39</b>  |
|      |       | <b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>         |         | <b>\$ 34,876</b>  | <b>\$ 34,074</b> | <b>\$ 205,240</b>    | <b>\$ 59,603</b>    | <b>\$ 54,594</b>    | <b>\$ 98,194</b>    | <b>\$ 4,376</b>     |
|      |       | <b>General Government</b>                               |         |                   |                  |                      |                     |                     |                     |                     |
|      |       | <b>#610 - Mayor/Council</b>                             |         |                   |                  |                      |                     |                     |                     |                     |
|      | 6010  | Wages - Elected Officials                               | 001     | 27,000            | 66,194           | 82,500.12            | 59,686.24           | 54,542.84           | 54,279.40           | 24,999.96           |
|      | 6110  | Wages - Elected Officials (FICA)                        | 001     | 2,066             | 4,965            | 7,905.69             | 4,008.04            | 3,614.59            | 3,633.21            | 1,292.56            |
|      | 6130  | Wages - Elected Officials (PERS)                        | 001     | 2,549             | 5,957            | 8,173.74             | 849.60              | 849.60              | 747.93              | 893.04              |



# Expense and Fund Balance Analysis (gWorks)

02/17/22 - MTB

Note: (A) = Actual; (B) = Official Budget; (P) = Rec'd Budget (usually the average of last 5 years' actual expenditures, rounded up to the nearest '00)

| Dept. | Sect. | Expense Area  | Fund | FY23 (P)*     | FY22 (B)      | FY21 (A)      | FY20 (A)      | FY19 (A)      | FY18 (A)      | FY17 (A)      |
|-------|-------|---|------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|       | 6408  | Legal Expenses  | 001  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
|       |       | TOTAL   |      | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
|       |       | <b>#699 - General Governmental Expenses</b>           |      |               |               |               |               |               |               |               |
|       | 6407  | Bank Fees   | 001  | 100           | -             | -             | -             | 104.65        | 129.51        | 25.50         |
|       |       | TOTAL   |      | \$ 100        | \$ -          | \$ -          | \$ -          | \$ 104.65     | \$ 129.51     | \$ 25.50      |
|       |       | <b>TOTAL GENERAL GOVERNMENT</b>                       |      | \$ 208,106    | \$ 267,655    | \$ 359,084    | \$ 293,227    | \$ 217,556    | \$ 260,684    | \$ 211,645    |
|       |       | <b>TOTAL OPERATING EXPENSES</b>                       |      | \$ 950,791    | \$ 740,591.00 | \$ 952,066.76 | \$ 609,663.16 | \$ 653,049.47 | \$ 631,970.81 | \$ 520,193.65 |
|       |       | <b>Sanitary Sewer Operation - Enterprise Function</b> |      |               |               |               |               |               |               |               |
|       |       | <b>#815 - Sanitary Sewer Operations</b>               |      |               |               |               |               |               |               |               |
|       | 6010  | Wages - City Staff                                    | 610  | 28,658        | 16,389        | 4,743.81      | 5,229.00      | 5,773.00      | 3,279.00      | 2,810.02      |
|       | 6110  | Wages - City Staff (FICA)                             | 610  | 2,192         | 1,229         | 569.54        | 391.18        | 432.32        | 245.84        | 214.11        |
|       | 6130  | Wages - City Staff (PERS)                             | 610  | 2,705         | 1,475         | 564.76        | 493.54        | 538.72        | 292.79        | 250.95        |
|       | 6150  | Group Insurance                                       | 001  | -             | -             | -             | -             | -             | -             | -             |
|       |       | Group Insurance                                       | 610  | 100           | -             | 0.07          | -             | -             | -             | -             |
|       | 6373  | Telephone   | 610  | -             | -             | -             | -             | -             | -             | -             |
|       | 6399  | Routine Maintenance/Repair                            | 610  | -             | -             | -             | -             | -             | -             | -             |
|       | 6401  | Auditing/Accounting Services                          | 610  | -             | -             | -             | -             | -             | -             | -             |
|       | 6407  | Engineering   | 610  | 22,900        | 35,000        | -             | -             | -             | -             | -             |
|       | 6411  | Legal   | 610  | -             | -             | 9,144.40      | 36,318.85     | 41,079.08     | 21,014.55     | 6,529.50      |
|       | 6413  | Payment to Davenport                                  | 610  | 67,900        | 70,000        | 78,814.85     | 64,038.73     | 71,855.71     | 66,113.57     | 58,342.99     |
|       | 6414  | Publishing  | 610  | -             | -             | -             | -             | -             | -             | -             |
|       | 6418  | Sales Tax Expenses                                    | 610  | 500           | -             | 282.00        | 623.00        | 274.00        | 264.74        | 637.78        |
|       | 6490  | Professional Services                                 | 610  | 1,200         | -             | 327.27        | 181.64        | 1,073.70      | 4,272.86      | 101.25        |
|       | 6499  | Contractual Services - Sewer Rehabilitation           | 610  | 100,000       | 270,000       | 162,750.27    | 6,875.76      | 74.88         | 60.40         | 15.36         |
|       | 6507  | Operating Supplies                                    | 610  | 200           | 1,622         | 661.20        | 84.40         | (94.41)       | -             | -             |
|       | 6508  | Postage   | 610  | 400           | -             | 175.00        | 210.00        | 675.00        | 391.90        | 235.00        |
|       |       | TOTAL   |      | \$ 226,755.94 | \$ 395,715.00 | \$ 258,053.17 | \$ 114,446.10 | \$ 121,742.00 | \$ 95,935.65  | \$ 69,136.96  |
|       |       | <b>#815 - Sanitary Sewer Operations</b>               |      |               |               |               |               |               |               |               |
|       | 6413  | Davenport Payments - Joint Sewer Capital Improvements | 611  | -             | -             | -             | 51.53         | -             | 110.18        | 11,479.65     |
|       | 6767  | Crow Creek Project - Capital Outlay                   | 611  | -             | -             | -             | -             | 1,379.85      | 26,217.65     | -             |
|       |       | TOTAL   |      | \$ -          | \$ -          | \$ -          | \$ 51.53      | \$ 1,379.85   | \$ 26,327.83  | \$ 11,479.65  |
|       |       | <b>TOTAL SANITARY SEWER OPERATING EXPENSES</b>        |      | \$ 226,755.94 | \$ 395,715.00 | \$ 258,053.17 | \$ 114,497.63 | \$ 123,121.85 | \$ 122,263.48 | \$ 80,616.61  |

**Personnel Expense Allocations**

02/17/22 - MTB

**City of Riverdale FY '23 (P)**

| Title              | Salary | Benefits | Dues/Sub | Training | Auto | Phone | Public Safety | Public Works | Soc. Svcs | Culture/Rec | Econ Dev | General Govt | San. Sewer Ops | Total |
|--------------------|--------|----------|----------|----------|------|-------|---------------|--------------|-----------|-------------|----------|--------------|----------------|-------|
| City Administrator | 62,500 | 11,338   | 1,500    | 1,400    | NA   | NA    | 5%            | 20%          | 0%        | 15%         | 22%      | 20%          | 18%            | 100%  |
| Deputy Clerk       | 50,000 | 10,070   | 500      | 400      | NA   | NA    | 8%            | 20%          | 0%        | 17%         | 15%      | 25%          | 15%            | 100%  |
| Maintenance Person | 38,000 | NA       | NA       | NA       | NA   | NA    | 5%            | 35%          | 0%        | 30%         | 0%       | 15%          | 15%            | 100%  |
| Mayor              | 6,000  | NA       | 500      | 1,500    | NA   | -     | 0%            | 0%           | 0%        | 0%          | 0%       | 100%         | 0%             | 100%  |
| City Council       | 15,000 | NA       | 1,500    | 2,500    | -    | -     | 0%            | 0%           | 0%        | 0%          | 0%       | 100%         | 0%             | 100%  |
| Fire Department    | 10,000 | 1,014    | NA       | NA       | NA   | NA    | 100%          | 0%           | 0%        | 0%          | 0%       | 0%           | 0%             | 100%  |

**Personnel Costs by Budget Area**

| Budget Area                   | Gross Wages | FICA  | IPERS |
|-------------------------------|-------------|-------|-------|
| Public Safety                 | 21,628      | 1,655 | 2,042 |
| Public Works                  | 40,842      | 3,124 | 3,855 |
| Social Services               | -           | -     | -     |
| Culture/Recreation            | 33,276      | 2,546 | 3,141 |
| Econ Development              | 26,028      | 1,991 | 2,457 |
| Gen'l Gov - Elected Officials | 27,000      | 2,066 | 2,549 |
| Gen'l Gov - Staff             | 36,290      | 2,776 | 3,426 |
| Sanitary Sewer Operations     | 28,658      | 2,192 | 2,705 |

Estimated FICA 7.65%  
 Estimated IPERS 9.44%