CITY OF SIDNEY
2009 BUDGET

CITY COUNCIL MEMBERS

Michael Barhorst, Mayor

Terry Pellman, Vice-Mayor

Katie McMillan

Steve Hamby

Frank Mariano

Thomas Miller

Martha Milligan

CITY MANAGER

Steve Stilwell

SENIOR DIRECTORS

Thomas L. Judy	Assistant City Manager
Ginger Adams	Finance Officer
R. Stanley Crosley	Fire Chief
Steven Wearly	Police Chief
William Gosciewski	Public Works Director
Chris Clark	Utilities Director
Michael Smith	Law Director
Duane Gaier	Acting Parks & Recreation Director
Barbara Dulworth	Community Services Director
Jocele Fahnestock	City Clerk

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2009 Budget Message

TO: Honorable Mayor, Council Members and Citizens of the City of Sidney
FROM: Ginger Adams, Finance Officer
DATE: October 24, 2008

The Charter of the City of Sidney requires that the City Manager prepare and submit to City Council an annual expenditures budget, an annual capital improvements budget, and an annual appropriations ordinance. The following pages include the appropriation budget as proposed by the City Manager.

Budget Highlights

- Total budgeted expenditures, excluding interfund transactions and agency funds, increase from $37.1 million in 2008 to $43.2 million in 2009, a 16.5% increase (see page 2-5). Much of this increase is due to increases in capital outlay and debt service related to the widening of the Russell Road Bridge and the acquisition and design of the new water source project.
- The operating budget increases 2.5%, or approximately $657,000, over the 2008 budget.
- The 2009 budget includes an increase in staffing of 1.19 full time equivalents (FTE's) from 242.89 to 244.08. One new full-time position is included – a Probation Officer – to be paid directly from a new Municipal Court Special Projects Fund. Effective August 1, 2008, the Municipal Court levied additional costs in accordance with the Ohio Revised Code to specifically pay for such special projects of the Court. The remainder of the increase is a result of adjusting budgeted hours for certain seasonal and part-time employees. (See pages 2-24 to 2-32 for a complete Staffing Plan).
- The General Fund budget, excluding interfund transactions, increases from $15,939,772 to $16,190,099, a 1.6% increase. Generally, efforts were made to maintain budgeted expenditures at or below general inflationary levels.
- With approximately 60% of the General Fund's revenue coming from income tax collections, a small percentage change in income tax collections yields a significant change in available resources. Actual income tax collections have underperformed budget estimates in both 2007 and 2008. Actual growth for 2007 was 1% and the current outlook for 2008 is a decline in income tax collections of 6.4%. This 2-year trough has caused us to significantly decrease the projected income tax receipt amounts for the next few years. Since the City enjoys a financial stability made possible by the pro-active decisions made by City Council over many years, the City can "weather" such a decline in the short-term. However, as noted during the presentation of the Five-Year Plan 2009-2013, staff will begin work to develop contingency plans and strategies to address this issue and will bring them to Council during the first half of 2009.
- Despite the obstacles, it is important that the City provide for the replacement of aging infrastructure and putting new infrastructure in place to facilitate the orderly continued growth of the City. As such, the practice of transferring a portion of the General Fund's 80% share of income tax to the Capital Improvement Fund will continue, albeit in reduced amounts. A transfer of $600,000 was made from the General Fund to the Capital Improvement Fund during 2007, with another $850,000 transferred in 2008. Planned for 2009 is a $400,000 additional transfer.
- The funding of the new Water Source Reserve Fund began in 2007 with an initial infusion of $300,000. In 2008, another $300,000 was transferred. If current testing proves positive and City Council elects to move forward with this project, combined water and sewer rates will be increased approximately 15% after first quarter 2009. With this increase, $1 million is budgeted

to be transferred from the Water Fund to the Water Source Reserve Fund in 2009. The intent is to build a reserve that can then be used to pay debt service on the long-term bonding of the new water source project in 2013.

- Utility user fee increases are the same as those proposed in the 2009-2013 Five-Year Plan recently adopted by Council. No increase in the Stormwater utility fee is included. A combined water and sewer rate increase of 15% would be necessary to accumulate sufficient resources to fund the water source project. The City's contract with a third-party waste hauler will expire in 2009. It is likely that the next contract will reflect the uncertainty of fuel prices, so we have assumed a 15% increase in the City's costs. Since the charges for curbside refuse pick-up are passed along to the users, a comparable rate increase in 2009 is included.
- Total debt service increases from $2.4 million in 2008 to $3.0 million in 2009. Included in the $3.0 million debt service payments in 2008 are $1.5 million of bond anticipation notes that will be due and will be refinanced. Additional notes totaling $4.6 million are expected to be issued during 2009 for the acquisition and design of the new water source property.
- Total capital outlay budget will increase from $8.2 million in 2008 to $13.0 million in 2009. The majority of this increase is from the widening of Russell Road (a $3.8 million project with a net cost to the City of $1.2 million) and the property acquisition and design of the new water source ($4.6 million funded by issuance of notes).

Budget Assumptions and Objectives

The objectives of this budget are to preserve the current level of services, while addressing the growth of the community and maintaining progress toward the objectives of the Comprehensive Plan. Significant assumptions include:

- *Sluggish economic growth.* This is reflected in the income tax collections projection of a 6.4% decline in 2008 and 2.5% growth in 2009.
- *Moderate inflation.* General price levels are expected to increase approximately 3.0%.
- *Conservative, but realistic projection of revenues and expenditures.* Conservative projections help ensure that adequate resources will always be available to meet budgeted obligations. There is a built-in conservative bias because appropriations represent legal maximum expenditures, and this budget assumes that all appropriations will be spent. In reality, history tells us that we can expect actual expenditures to be approximately 98% of the budgeted amount.
- *Maintain target fund balances to preserve financial integrity.* This budget achieves all except one of the minimum target cash fund balances established by the Statement of Financial Policies. The exception is the Capital Improvement Fund.
- *Annual review of all significant fees.*
- *Consistency with Five-Year Plan.* Staffing levels in this budget are those endorsed by Council in the 2009 - 2013 Five-Year Financial Plan, with the exception of the addition of the Municipal Court probation officer to be paid from the Court's new Special Projects Fund. Capital improvements are consistent with the Five-Year Plan except for a few minor adjustments noted within this document.
- *Service levels.* In general, this budget assumes that services will continue to be provided to the citizens at current levels and quality.
- *Wage adjustments.* Wage scales for the firefighter bargaining unit are budgeted to increase 3.25% in

2009 per the terms of the collective bargaining agreement. Likewise, non-union employees' wages are budgeted at a 3.25% increase for 2009. The other bargaining unit contracts (public works and all police units) are set to expire either at December 31, 2008, or June 30, 2009; therefore, no increases are included in this budget for those bargaining units.

- *Employee benefits.* An 8% increase in health insurance rates, following the annual renewal in October 2009, was included in this budget.
- *Revenue from the State.* Distributions from the State of Ohio's Local Government Fund are not expected to increase in 2009. Increases in this fund are tied directly to increases in state tax revenue performance which is also not expected to increase.

Comprehensive Plan & Five-Year Financial Plan

The Appropriations Budget is the final step in a planning process that begins with the broad objectives of the Comprehensive Plan and continues with the annual update of the Five -Year Financial Plan. The Five-Year Plan determines the funding availability for all capital and operating needs anticipated over a five-year horizon. Five-year capital plans for the Capital Improvement Fund (page 5-2), Stormwater Improvement Fund (page 6-34), Transportation Improvement Fund (page 6-38), Airport Improvement Fund (page 6-42), Water Reserve Fund (page 6-14), and Sewer Improvement Fund (page 6-26) are presented in this document. The Five-Year Operating Plan is not reproduced in this document.

Budget Issues

Economic conditions: The slow economy has been the primary budgetary challenge facing the City since 2000. This economic impact is best seen in municipal income tax collections and revenue received from the State of Ohio.

Income Tax: Until this decade, the history of the City of Sidney's municipal income tax was one of consistent "real growth". Real growth is measured as the growth in income tax collections in excess of inflation. The concept of real growth is important because this is the source of funding for an expanding population base and increased demands for City services. For instance, in the 1960's income tax collections grew at an average 9.5% per year, while inflation was 2.9% per year. So, the real growth during the 1960's was 6.6% per year (9.5% less 2.9%).

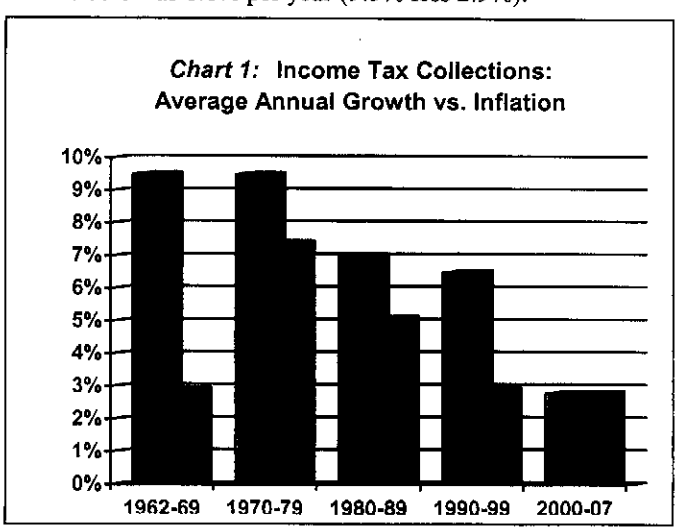
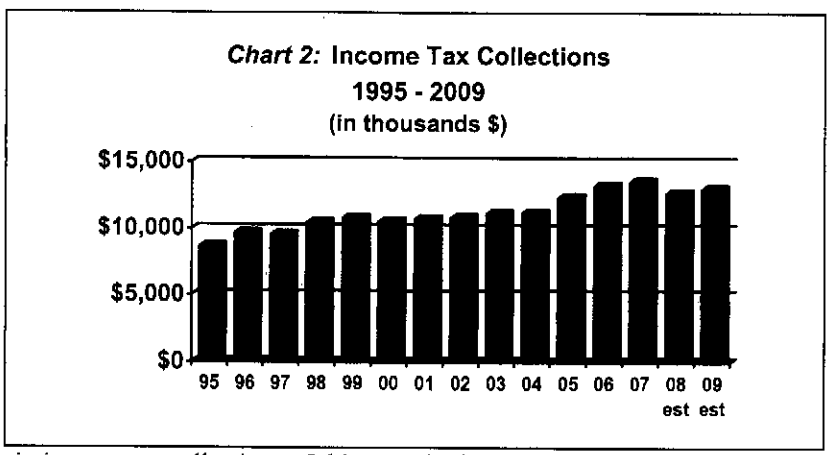


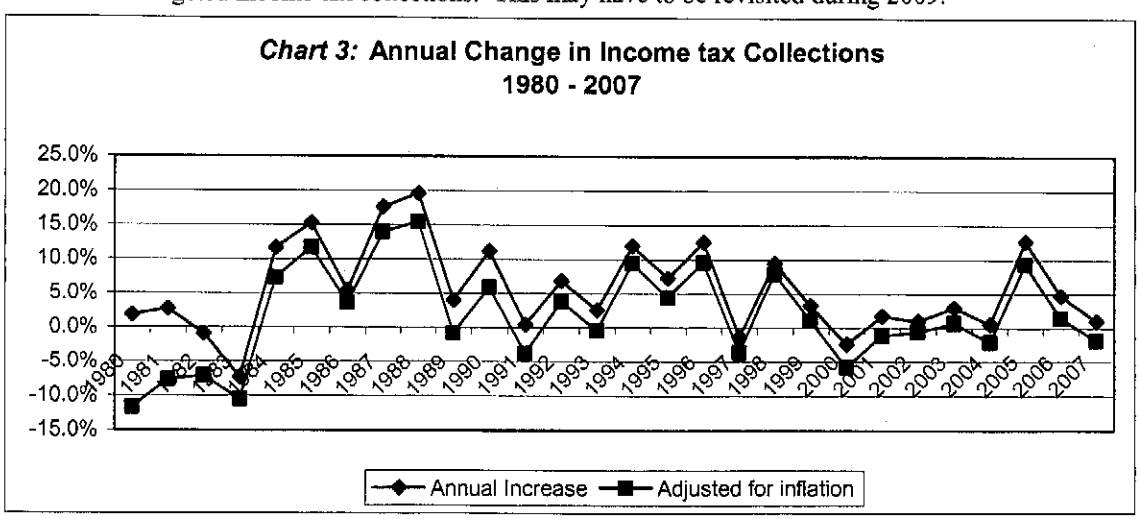
Chart 1 illustrates that there was positive real growth in each of the past four decades (6.6% in the 1960's; 2.1% in the 1970's; 1.9% in the 1980's; and 3.6% in the 1990's). This positive growth pattern has been different so far this decade. In 2000 through 2007, income tax collections increased by only 2.8% per year. Meanwhile, inflation was about 2.8% per year. This means that there was no real growth during that period. Further, with the projected decline in income tax collections in 2008, the City will likely see growth in income tax collections less than the rate of inflation for the current decade.

City of Sidney

For 2008, a decline of 6.4% is projected. Approximately half of this decline can be traced to a drop in direct collections, which are those income tax collections primarily received based on business net profits. This source is the most volatile source of income tax collections and traditionally has been subject to upward, as well as downward, swings from year to year. The other half of this decline is due to a projected decrease in withholding payments. There are two key components to the drop in withholdings. One, the timing of monthly payments was such that 13 monthly payments were received from a major payroll processing company in 2007. Only 12 payments are anticipated for 2008. Unfortunately, this only explains a portion of the projected decline. Local employment has not been as strong as anticipated and withholding payments have not kept pace with budgeted expectations.



The last decline in income tax collections of this magnitude dates back to 1983. In that case, the next two years followed with a strong recovery. Generally, there tends to be a recovery year after a period of sluggish tax collections as business profitability and employment rebounds. See Chart 3 below for a chart analyzing the change in annual income tax collections since 1980. Since it cannot be accurately predicted when, or even if, such a recovery or "bounce back" year would occur, a 2.5% moderate growth was used for the 2009 budgeted income tax collections. This may have to be revisited during 2009.



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State Local Government Fund:

Another ongoing revenue issue has been uncertainty surrounding a very important source of income, the State of Ohio's Local Government Fund (LGF), which provides about $1 million of state-levied-shared taxes for the City's General Fund each year. The State, in an effort to balance its own budget, froze the level of distributions from this LGF to local governments from July 2001 to January 2008. Beginning in January 2008, the freeze was lifted and the Local Government Fund now receives a designated percentage of state tax revenues and would increase or decrease based on changes in state tax revenues. With anticipated slow growth in state tax revenues for 2009, conservative estimates have been included in this budget.

Road Salt costs and availability:

With the shortage of road salt supply in the Midwestern region, the City along with municipalities and counties statewide are now faced not only with the challenge of obtaining enough salt for the winter road maintenance, but paying *much* higher prices for the commodity. Whereas the City was able to contract for road salt at $51 per ton during last winter, the most recent purchase was priced at $105 per ton, with another 400 tons under contract at $151 per ton. Typically, the City purchases approximately 2,000 tons of road salt per year. For the 2009 budget, staff is developing strategies to reduce its use. Even so, the impact on the Street Fund is significant. The spike in salt cost, coupled with a flattening out of state-levied motor vehicle license and gasoline excess taxes received, necessitated a subsidy from the General Fund of $148,000. Such a subsidy was common until a State gasoline tax increase in 2003 provided additional resources to the Street Fund, but had been discontinued from 2003 to 2008.

Health insurance costs:

Sidney has not been immune to the difficult national health insurance market. The City's partially-self-funded employee health plan suffered through four consecutive years of high medical claims from 1999 to 2002. These claims, coupled with rising medical costs, brought about huge premium increases from 2000 to 2005. In 2006, the City changed to a fully insured plan, discontinued the self-funded arrangement, and entered into a group purchasing arrangement with a number of other cities. That change created a reduction in health costs of over 20% in 2006 with only minimal changes in employee benefits. The first renewal of this group policy was in October 2006. With no change in benefits, the plan's premiums increased 9%. The City's 2007 renewal saw a 5.4% increase, followed by a 7% increase in 2008. Given the state of the health insurance market, it is likely that future annual increases will be higher. The assumption used in the 2009 budget is an 8% health insurance increase in October 2009. The City remains diligent in maintaining this increase in health insurance, reviewing plan benefits if necessary. The City is expected to begin offering a health savings account-type plan in October 2009 as an alternative to the traditional health care plan. It is hoped that this can be structured so as to not increase City costs.

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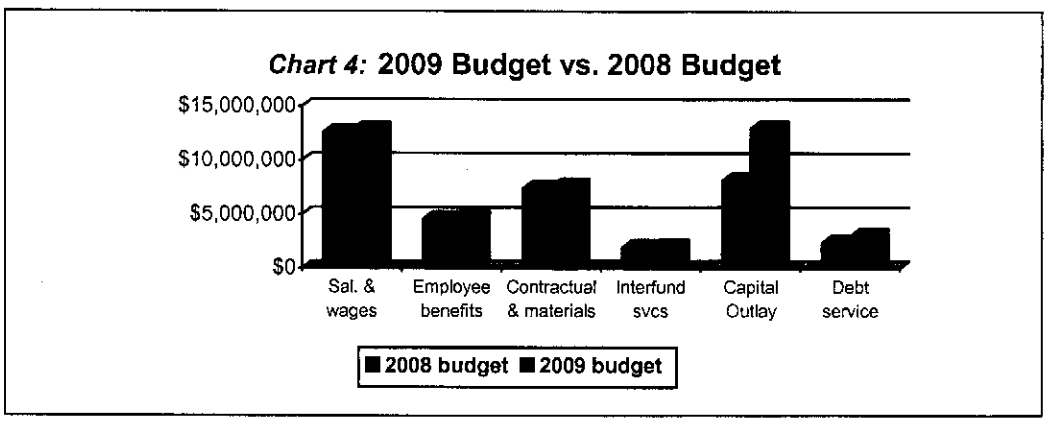
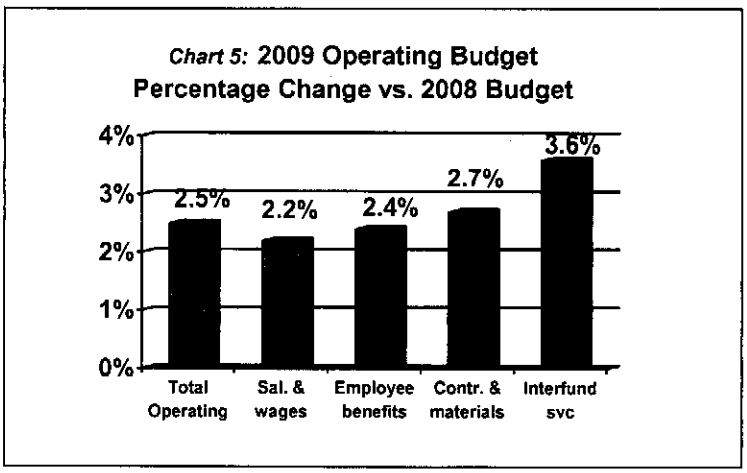
Budget Overview

The total 2009 budget, excluding interfund transfers and reimbursements, internal service funds and agency funds, is $43.2 million.





The 2009 budget for operating expenditures increases by 2.5%.

Salaries and wages increased 2.2%. Four collective bargaining contracts have not yet been decided so those employees' wages are included in this budget at no increase, pending completion of negotiations.

Note: To avoid "double-counting", Chart 4 and Chart 5 exclude interfund transfers and reimbursements, agency funds, and internal service funds.

Employee benefits increase by 2.4%. In 2008, there was a one-year increase in pension expense totaling nearly $171,000 due entirely to a change in the timing of employer contribution payments to the Ohio Public Employment Retirement System. Excluding this, the increase in fringe benefits from 2008 budget to 2009 budget would have been 6.3%. This is in line with the Five-Year Plan 2009-2013 and includes the assumption of an 8.0% increase in health insurance premiums in August 2009.

Non-personnel contractual and materials budgets increased 2.7% from last year's budget. Much effort was made by staff to keep any increases minimal and in line with the Five-Year Plan. Interfund services used increases 3.6% primarily due to rising technology expenses.

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General Fund

Total budgeted General Fund expenditures, excluding interfund transactions, increase in 2009 by 1.6%, from $15,939,772 to $16,190,099.

The expenditure restraint of recent years, with this year being no exception, has been accompanied by the implementation of new revenue sources. The EMS fee, lodging tax, cable franchise fee, and interfund administrative charges – all implemented since 2001 – are expected to total $2.0 million for the General Fund in 2008. The implementation of the stormwater utility fee in 2007 greatly reduced the General Fund's subsidy, saving the General Fund at least $225,000 annually. Unfortunately, the decline in income tax revenues – a major source of revenue for this fund – was unable to be matched with increases in other revenue sources or decreases in expenditures. Staff is working on contingency plans and strategies to combat this situation and will be returning these to Council early in 2009.

During 2006 and 2007, the General Fund balance increased by about $869,000 and $1,407,000, respectively. These increases were welcome after the decline experienced during the first few years of the decade and served to replenish the General Fund reserves. It was expected the General Fund cash fund balance would decrease by about $1.2 million in 2008, much of this was used to increase funding of much-needed capital improvements. With declining income tax collections, the projected decline in General Fund cash fund balance now is being estimated at $1.7 million. The General Fund balance is estimated at $4,852,131 on January 1, 2009 and budgeted at $3,576,959 on December 31, 2009 which remains above its minimum target balance.

Water Fund

The Water Fund budget, excluding interfund transfers and reimbursements, increases 5.2% from $2,880,677 in 2008 to $3,030,922 in 2009, largely due to short-term debt associated with the new water source project being rolled over. Another noticeable difference is the removal of the utility billing department's expenditures from this fund. Prior to 2009, the expenditures related to the utility billing department were accounted for in the Water Fund (and charged out to funds that they service). Beginning in 2009, this department is being consolidated with the income tax collection staff to function as a "one-stop" shop for the City's billing and collections. As such, these expenditures are being accounted for in a new Revenue Collections Fund.

The Water Fund balance decreases from an estimated $915,114 as of January 1, 2009 to $654,391 at December 31, 2009 which remains above its minimum target fund balance.

A $300,000 transfer is budgeted for 2009 to fund water system capital outlays. Significant projects are discussed in the "Capital Improvements" section below.

The Water Fund receives a great deal of services from departments that are tax-supported. For example, the engineering department and the public works director's office provide services directly to the Water Fund. In 2009, the Water Fund is scheduled to reimburse the General Fund $429,074 for the value of the various administrative services it receives.

If current testing proves positive and City Council decides to move forward, water use rates are budgeted to increase 28.0% in April 2009 (coupled with a projected 1% increase in sewer rates, the average user would

experience an increase of approximately 15%. This is consistent with the Five-Year Plan. Such an increase permits the Water Fund to transfer $1,000,000 to the Water Source Reserve Fund. Plans are to accumulate a "down payment" in the Water Source Reserve Fund. This would position the City to finance the new water source project with bonds by early-2013. A new water source is needed and is key to the City's future. However, the current economic uncertainty will need to be evaluated as part of any final decision.

Sewer Fund

The Sewer Fund budget, excluding interfund transfers, decreases 18.8% from $3,224,168 in 2008 to $2,618,421 in 2009. This was largely due to the refinancing of the notes issued originally for the Menards TIF agreement which is now accounted for in the Menards TIF Fund. The remaining debt service is for the payment of the upgrade of the wastewater treatment plant bonds originally issued in 2001.

A cash transfer of $450,000 is to be made from the Sewer Fund to the Sewer Improvement Fund in 2009 to cover the major capital outlays of the sanitary sewer system.

The 2009 Sewer Fund balance includes a $482,454 reimbursement to the General Fund for administrative services.

The cash fund balance decreases from an estimate of $1,006,870 at January 1, 2009 to $875,033 at the end of 2009. This balance is approximately $312,000 over the minimum target balance.

Sewer user rates are budgeted to increase 1.0% in 2009. This is consistent with the Five-Year Plan.

Capital Improvements

Capital projects and capital purchases of at least $10,000 are funded from the Capital Improvement Fund, Transportation Improvement Fund, Stormwater Improvement Fund, Water Reserve Fund or Sewer Improvement Fund.

Significant capital improvements include:

- *Street resurfacing* is budgeted for a total of $609,000. The Capital Improvement Fund will fund $499,000 of this, while the City share of the county auto license tax (County Auto License Fund) will pay for the final $110,000. (Note that of the $499,000 paid from the Capital Improvement Fund, $99,000 is from the newly enacted $5 additional license fee. Once this fee is in place for an entire year, the expected annual revenue from this source will be $108,000.)
- *Debt principal and interest payments* account for about 16% of the Capital Improvement Fund budget at this time.
- *Russell Road widening* from west of Vandemark to Sixth Avenue, including the bridge over I-75 (approximately $3.8 million). ODOT funding is expected to cover approximately $2.4 million of the project cost. A contribution from Clinton Township totaling $150,000 is anticipated. The City's net cost will be approximately $1.2 million, $440,000 of which will be funded from the Capital Investment Fund.
- *Phase II of Riverwalk project.* With the successful completion of the Canal Feeder Riverwalk project from Graceland Cemetery to the Westlake area in 2008, phase II of this Riverwalk project

will connect the Westlake area to south of the city and is slated for 2009 at a cost of nearly $661,000. As with the first phase, it will be largely grant-funded. The City's portion is expected to be approximately $132,000.

- *Airport runway extension and road relocation.* The road closure of Children's Home Road and the construction of a private access road in order to permit the extension of one of the airport's runways is scheduled for 2009. The cost is estimated at $575,000 with 95% federal grant funding expected.
- *Water source Pit property acquisition & design (about $4.67 million Water Reserve Fund).* If the current testing of the potential new water source returns positive results, the property acquisition for the new water source and initial design is expected to occur in 2009. This acquisition would be funded by long-term bonds.

Debt

Tax-supported "net debt":
Ohio law restricts the amount of "net debt" that a City may issue. The City's debt that is self-supported by water or sewer fees does not count against this statutory debt limit. The City is using only $8.5 million of its $24 million unvoted legal debt capacity. The Monumental Building bonds and the Police facility bonds are subject to the legal debt limits because their repayment comes from general tax revenues.

The City of Sidney Debt Policy further restricts the debt that the City may issue. While state law permits unvoted "net debt" up to 5.5% of the property tax assessed valuation, the City policy restricts such debt to a maximum of 3.5% of assessed value. The City's unvoted "net debt" is expected to be at 1.8% of assessed value at December 31, 2009, well within the City's policy.

Revenue-supported debt:
The Debt Policy offers separate debt capacity guidelines for revenue-supported debt, including G.O. debt principally supported by a revenue pledge. The City of Sidney's revenue-supported debt consists of bonds issued to construct infrastructure for the water system and sewer system. The City Debt Policy limits such debt by requiring that the issuing fund be able to meet certain ability-to-pay measures.

A summary of all debt for the City of Sidney is presented on pages 2-18 through 2-23.

City of Sidney
2009 Budget
Budgeted Revenues and Expenditures - by Fund Type

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Total
Revenue:							
Local Taxes	1,841,804	13,118,564	-	-	-	-	14,960,368
Intergovernmental	1,246,500	1,595,156	-	-	-	-	2,841,656
Assessments	237,300	500	8,500	12,000	-	-	258,300
Fees & Charges	1,603,515	347,325	-	9,946,848	-	-	11,897,688
Grants	13,600	90,500	3,270,202	974,318	-	-	4,348,620
Interest	542,500	84,240	-	87,140	-	-	713,880
Bond & Loan Proceeds	-	936,960	-	5,333,575	-	-	6,270,535
Other	167,066	68,270	80,000	98,267	172,500	2,028,079	2,614,182
Interfund Reimbursements In	1,066,293	100,000	99,000	-	-	-	1,265,293
Interfund Transfers In	10,170,719	429,970	3,405,430	2,301,585	-	-	16,307,704
Total Revenue	16,889,297	16,771,485	6,863,132	18,753,733	172,500	2,028,079	61,478,226
Expenditures:							
Salaries & Wages	9,330,385	1,025,616	-	2,517,580	-	697,410	13,570,991
Fringe Benefits	3,588,705	234,645	-	868,210	-	240,855	4,932,415
Contractual & Materials	3,249,869	832,505	9,100	3,553,161	169,500	875,721	8,689,856
Capital Outlay	21,140	243,500	6,353,827	6,359,283	-	140,545	13,118,295
Interfund Services Used	832,571	460,264	-	714,324	-	100,703	2,107,862
Debt Service	-	920,640	795,835	1,310,487	-	-	3,026,962
Interfund Reimbursements Out	-	327,310	-	937,983	-	-	1,265,293
Interfund Transfers Out	1,141,800	13,206,749	129,785	1,829,370	-	-	16,307,704
Total Expenditures	18,164,469	17,251,229	7,288,547	18,090,398	169,500	2,055,234	63,019,377
Increase/(Decrease) in Fund Balance	(1,275,172)	(479,744)	(425,415)	663,335	3,000	(27,155)	(1,541,151)
January 1, 2009 Cash Fund Balance - Projected	4,852,131	3,939,049	640,029	3,757,534	25,640	67,045	13,281,428
December 1, 2009 Fund Balance - Budgeted	3,576,959	3,459,305	214,614	4,420,869	28,640	39,890	11,740,277

2009 Budget
Budget Overview -- All Funds
Statement of Receipts, Expenditures and Fund Balances

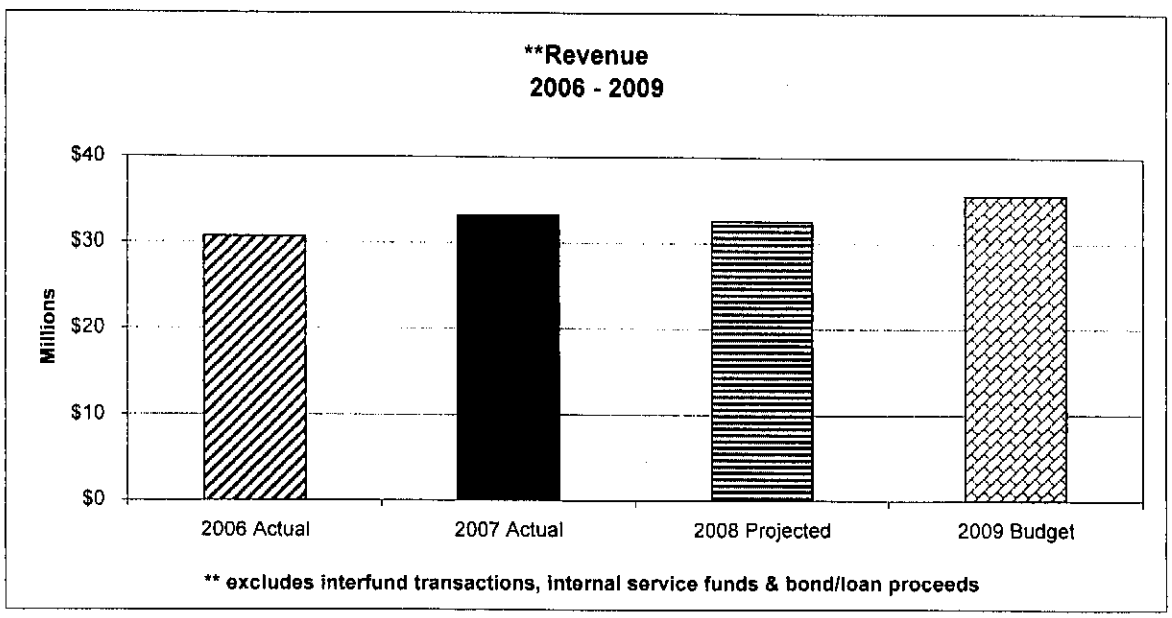
	1/1/09 Projected Cash Fund Balance	FY 2009 Estimated Revenue	FY 2009 Interfund Transfers/ Reimb. In	Total Available Funds	FY 2009 Budgeted Expenditures	FY 2009 Interfund Transfers/ Reimb. Out	12/31/09 Cash Fund Balance	Over (Under) Target as a % of Budgeted Expenditures	
General Fund									
General	4,852,131	5,652,285	11,237,012	21,741,428	17,022,669	1,141,800	3,576,959	20%	172,425
Subtotal	4,852,131	5,652,285	11,237,012	21,741,428	17,022,669	1,141,800	3,576,959		
Special Revenue Fund									
Street	243,217	1,372,569	248,000	1,863,786	1,399,103	243,410	221,273	15%	11,408
State Highway Improvement	23,499	101,224	-	124,723	-	100,000	24,723	--	-
County Auto License	483	110,000	-	110,483	110,000	-	483	--	-
Municipal Income Tax	650,018	12,966,244	-	13,616,262	229,550	12,736,149	650,563	--	-
Convention & Visitors Bureau	6	74,470	-	74,476	70,000	-	4,476	--	-
Insurance	19,341	8,000	25,000	52,341	38,000	-	14,341	--	-
Separation Pay	669,851	-	156,970	826,821	195,400	-	631,421	--	-
Parking Enforcement	97,707	38,500	-	136,207	39,826	4,500	91,881	20%	83,915
Drug Law Enforcement	12,734	12,000	-	24,734	22,000	-	2,734	--	-
Law Enforcement	17,233	20,000	-	37,233	15,750	-	21,483	--	-
Indigent Driver Alcohol Treatment	85,517	15,000	-	100,517	40,000	-	60,517	--	-
Enforcement & Education	18,458	6,700	-	25,158	10,556	-	14,602	--	-
Health Department Building	142,090	20,000	-	162,090	28,365	-	133,725	--	-
FEMA Grant	9	-	-	9	-	-	9	--	-
Probation Grant	4,933	51,163	-	56,096	52,100	-	3,996	--	-
Municipal Court Special Projects	-	100,000	-	100,000	50,000	-	50,000	--	-
Indigent Drivers Interlock & Alcohol Monitoring	-	15,000	-	15,000	5,000	-	10,000	--	-
Municipal Court Computer	27,145	50,570	-	77,715	58,588	-	19,127	--	-
Cemetery	58,429	100,105	100,000	258,534	219,325	-	39,209	15%	6,310
Cemetery Maintenance	767,437	36,000	-	803,437	400	10,000	793,037	--	-
Mausoleum Maintenance	22,436	1,000	-	23,436	-	-	23,436	--	-
CDBG	173,194	95,900	-	269,094	77,500	-	191,594	--	-
CDBG Loan	95,092	27,690	-	122,782	50,000	-	72,782	--	-
CDBG Program Income	5,782	240	-	6,022	4,000	-	2,022	--	-
HOME Program Income	61,471	2,400	-	63,871	57,500	-	6,371	--	-
Capital Investment	440,856	17,200	-	458,056	-	440,000	18,056	--	-
Imprest Cash	3,100	-	-	3,100	-	-	3,100	--	-
CRA Fund	-	500	-	500	500	-	0	--	-
TIF - Kuther Road	242,279	252,865	-	495,144	253,165	-	241,979	--	-
TIF - Menards	56,733	746,175	-	802,908	690,542	-	112,366	--	-
Subtotal	3,939,049	16,241,515	529,970	20,710,534	3,717,170	13,534,059	3,459,305		

2009 Budget
Budget Overview -- All Funds
Statement of Receipts, Expenditures and Fund Balances

	1/1/09 Projected Cash Fund Balance	FY 2009 Estimated Revenue	FY 2009 Interfund Transfers/ Reimb. In	Total Available Funds	FY 2009 Budgeted Expenditures	FY 2009 Interfund Transfers/ Reimb. Out	12/31/09 Cash Fund Balance	Over (Under) Target as a % of Budgeted Expenditures	
Capital Projects Funds									
Capital Improvement	625,133	3,350,202	3,504,430	7,479,765	7,149,662	129,785	200,318	10%	(106,995)
Special Assessment Construction	14,896	8,500	-	23,396	9,100	-	14,296	--	-
Subtotal	640,029	3,358,702	3,504,430	7,503,161	7,158,762	129,785	214,614		
Agency Funds:									
Medical Reimbursement	-	90,000	-	90,000	90,000	-	0	--	-
Pt. Jefferson Reserve	9,608	65,000	-	74,608	62,000	-	12,608	--	-
River Clean Up - Agency	16,033	17,500	-	33,533	17,500	-	16,033	--	-
Subtotal	25,640	172,500	-	198,140	169,500	-	28,640		
Enterprise Funds:									
Water	915,114	4,754,706	-	5,669,820	3,241,805	1,773,624	654,391	20%	6,031
Water Reserve	162,176	4,742,800	300,000	5,204,976	4,928,683	-	276,293	10%	215,516
Water Source Reserve	617,100	24,480	1,000,000	1,641,580	-	-	1,641,580	--	-
Sewer	1,006,870	3,614,320	-	4,621,190	2,813,224	932,934	875,033	20%	312,388
Sewer Improvement	516,021	138,800	450,000	1,104,821	676,000	-	428,821	10%	335,751
Stormwater	54,399	309,290	45,000	408,689	344,505	9,040	55,144	15%	3,468
Stormwater Improvement	31,535	-	101,035	132,570	130,000	-	2,570	--	-
Transportation	82,008	658,246	87,500	827,754	716,057	25,300	86,397	12%	470
Transportation Improvement	61,248	-	-	61,248	-	-	61,248	--	-
Airport	24,285	427,418	50,000	501,703	455,316	10,609	35,778	--	-
Airport Improvement	20,276	546,250	28,750	595,276	575,000	-	20,276	--	-
Solid Waste	245,396	1,143,756	-	1,389,152	1,140,101	15,846	233,205	20%	5,185
Yard Waste	2,385	-	185,000	187,385	158,827	-	28,558	--	-
Swimming Pool	18,720	92,082	54,300	165,102	143,528	-	21,574	15%	45
Subtotal	3,757,534	16,452,148	2,301,585	22,511,267	15,323,045	2,767,353	4,420,869		
Internal Service Funds									
Service Center Building	26,335	184,130	-	210,465	184,120	-	26,345	--	-
Technology	20,277	582,970	-	603,247	595,115	-	8,132	--	-
Revenue Collections	-	517,019	-	517,019	517,019	-	0	--	-
Garage/Fleet Operations	20,434	743,960	-	764,394	758,980	-	5,414	--	-
Subtotal	67,045	2,028,079	-	2,095,124	2,055,234	-	39,890		
GRAND TOTALS	13,281,428	43,905,229	17,572,997	74,759,654	45,446,380	17,572,997	11,740,277		

CITY OF SIDNEY - 2009 BUDGET
REVENUE MULTI-YEAR COMPARISON

	2006 Actual	2007 Actual	Incr./decr. 2007 vs. 2006	2008 Projected	Incr./decr. 2008 vs. 2007	2009 Budget	Incr./decr. 2009 vs. 2008
Local Taxes	15,088,009	15,387,002	2.0%	14,592,024	-5.2%	14,960,368	2.5%
Intergovernmental	2,941,953	2,807,568	-4.6%	3,231,187	15.1%	2,841,656	-12.1%
Assessments	243,046	271,607	11.8%	259,017	-4.6%	258,300	-0.3%
Fees & Charges	9,945,684	10,950,832	10.1%	10,803,570	-1.3%	11,897,688	10.1%
Grants	1,209,464	1,849,821	52.9%	2,401,512	29.8%	4,348,620	81.1%
Other	1,184,547	1,964,970	65.9%	1,313,345	-33.2%	1,299,983	-1.0%
Subtotal	30,612,703	33,215,339	8.5%	32,600,655	-1.9%	35,606,615	9.2%
Memo data: Interfund transfers:	14,832,683	16,473,960	11.1%	15,965,340	-3.1%	16,307,704	2.1%
Memo data: Interfund reimbursements:	868,548	1,570,121	80.8%	1,166,983	-25.7%	1,265,293	8.4%
Memo data: Internal Service Funds:	1,037,550	1,207,849	16.4%	1,476,562	22.2%	2,028,079	37.4%
Memo data: Bond/note/loan Proceeds:	632,518	1,083,582	71.3%	2,214,740	104.4%	6,270,535	183.1%
Total	47,984,002	53,550,851	11.6%	53,424,280	-0.2%	61,478,226	15.1%



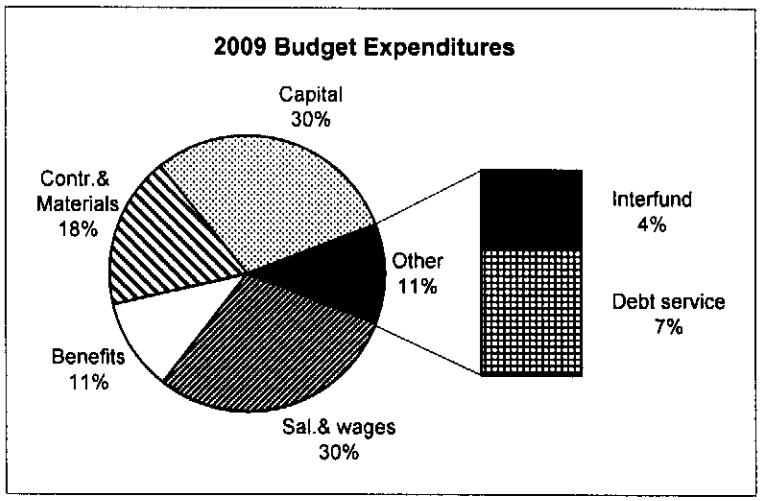
CITY OF SIDNEY - 2009 BUDGET
EXPENDITURES *- MULTI-YEAR COMPARISON

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	% inc/dec vs. prior yr.Budget
Operating						
Salaries and Wages	11,528,520	11,940,722	12,599,396	12,391,217	12,873,581	2.2%
Fringe Benefits	3,847,557	4,070,747	4,582,935	4,598,105	4,691,560	2.4%
Contractual and Materials	6,178,723	6,388,041	7,440,622	7,497,305	7,644,634	2.7%
Interfund Services Used	1,462,264	1,680,163	1,937,302	1,911,889	2,007,159	3.6%
	23,017,064	24,079,675	26,560,255	26,398,516	27,216,934	2.5%
Capital						
Capital Outlay	4,011,952	5,820,768	8,150,951	8,929,226	12,977,750	59.2%
Debt Service	2,127,281	2,468,439	2,383,334	2,312,297	3,026,962	27.0%
	6,139,234	8,289,206	10,534,285	11,241,524	16,004,712	51.9%
Subtotal	29,156,298	32,368,881	37,094,540	37,640,040	43,221,646	16.5%
Memo data: Internal Service Funds:	1,313,800	1,412,123	1,669,584	1,671,020	2,055,234	
Memo data: Agency Funds:	162,810	173,622	175,310	175,310	169,500	
Memo data: Interfund transfers & reimbursements:	15,696,898	18,284,080	18,712,390	17,793,623	17,572,997	
Total	46,329,807	52,238,706	57,651,824	57,279,993	63,019,377	

Notes: Interfund transfers and reimbursements are excluded from the totals. Internal Service Funds are excluded from totals to avoid "double counting" of amounts. After 1/1/09, the operations of the income tax and utility billing collections staff are being accounted for in the Revenue Collections Fund, an internal service fund. Prior years' activty has been restated to reflect this change.

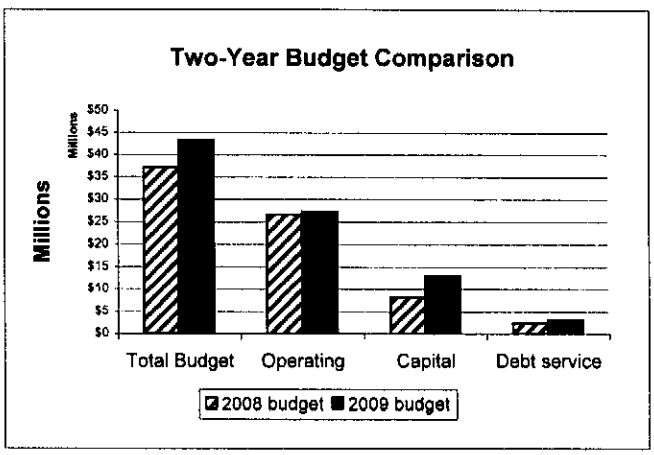
2008 budget includes appropriations added by supplemental appropriation ordinances throughout the year.

CITY OF SIDNEY - 2009 BUDGET
EXPENDITURES * ANALYSIS



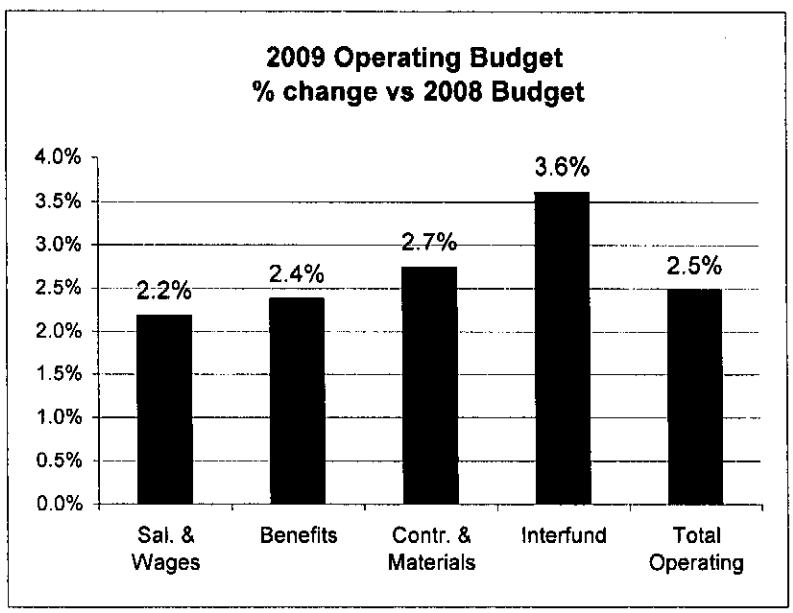
Wages and benefits comprise 41% of the total budget. Capital outlay and principal and interest payments to finance capital outlay make up 37% of the budget.

Total budget, excluding agency funds, internal service funds and interfund transfers / reimbursements, increases 16.5% in 2009, from $37.1 million to $43.2 million. The majority of this increase is capital outlay stemming from the widening of Russell Road ($3.8 million total cost; $1.2 million cost to the City) and the property acquisition and design of the new water source ($4.6 million funded by issuance of notes).



The graph below illustrates the % change in the various operating expenditure categories.

Total 2009 Operating budgets increase 2.5% vs. 2008.



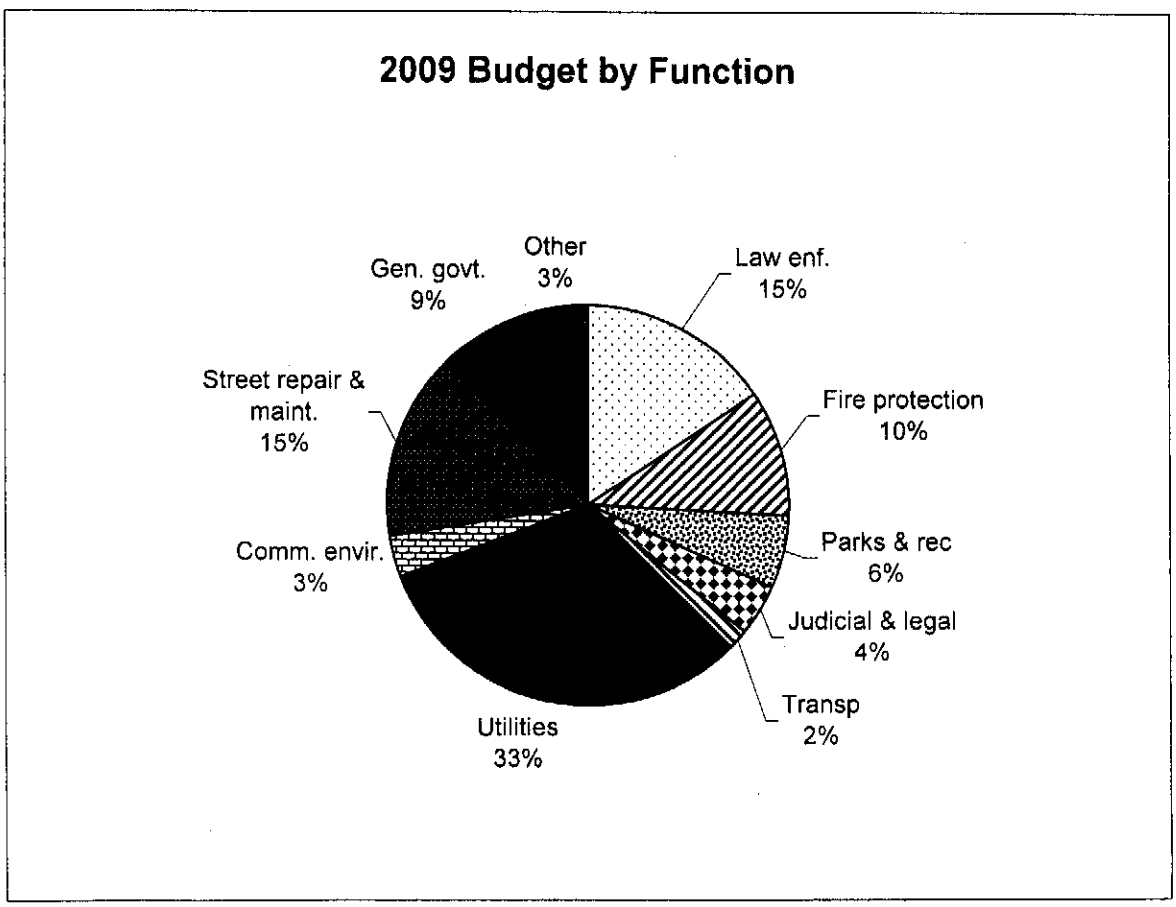
Salaries and wages increase 2.2% over 2008 budget. Four collective bargaining contracts have not yet been decided so those employees' wages are included in this budget at no increase, pending completion of negotiations.

Fringe benefits increase 2.4%. In 2008, there was a one-year increase in pension expense totaling nearly $171,000 due entirely to a change in the timing of employer contribution payments to the Ohio Public Employment Retirement System. Excluding this, the increase in fringe benefits from 2008 budget to 2009 budget would have been 6.3%. This is in line with the Five-Year Plan 2009-2013 and includes the assumption of an 8.0% increase in health insurance premiums in August 2009.

Contractual & materials expenses increase 2.7%. This reflects staff's efforts to keep any increases to minimal inflationary increases. Interfund services used increases 3.6% primarily due to increases in technology expenses.

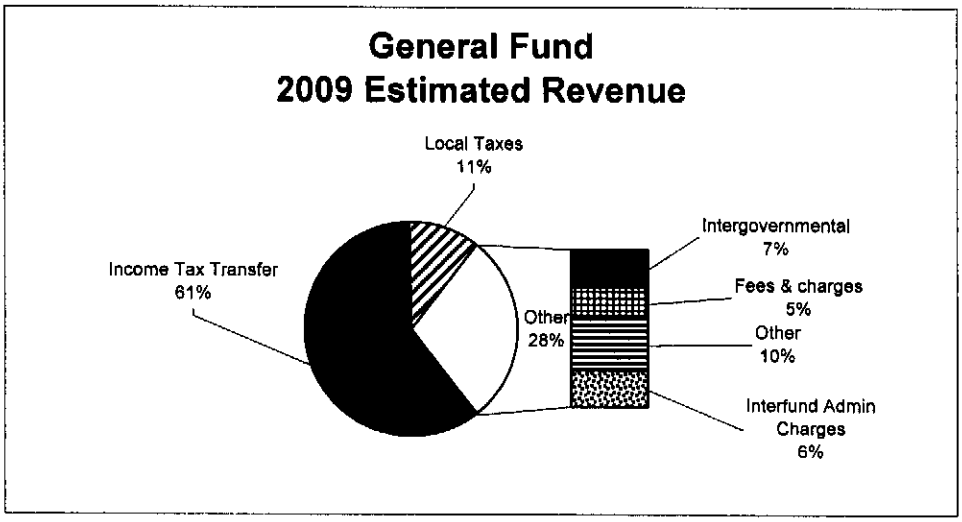
CITY OF SIDNEY
2009 BUDGETED EXPENDITURES BY FUNCTION

Function	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Total	
Law Enforcement	5,766,330	88,132	833,435	-	-	-	6,687,897	15.5 %
Fire protection	4,409,819	-	93,165	-	-	-	4,502,984	10.4 %
Judicial & Legal	1,388,716	205,688	211,050	-	-	-	1,805,454	4.2 %
Parks & recreation	1,472,028	-	839,038	143,528	-	-	2,454,594	5.7 %
Street repair & maintenance	-	1,509,103	4,976,974	-	-	-	6,486,077	15.0 %
Community environment	1,239,063	259,500	9,100	-	-	-	1,507,663	3.5 %
Health	-	248,090	-	-	-	-	248,090	0.6 %
General government	2,476,224	1,406,657	196,000	-	-	-	4,078,881	9.4 %
Airport	-	-	-	1,030,316	-	-	1,030,316	2.4 %
Utility-Water	-	-	-	8,170,488	-	-	8,170,488	18.9 %
Utility-Sewer	-	-	-	3,489,224	-	-	3,489,224	8.1 %
Utilities-Solid Waste	-	-	-	1,298,928	-	-	1,298,928	3.0 %
Utility-Stormwater	-	-	-	474,505	-	-	474,505	1.1 %
Transportation systems	-	-	-	716,057	-	-	716,057	1.7 %
Utilities-Other	270,490	-	-	-	-	-	270,490	0.6 %
Subtotal	17,022,669	3,717,170	7,158,762	15,323,045	-	-	43,221,646	100.0 %
Memo data: Internal Service Funds:						2,055,234	2,055,234	
Memo data: Agency Funds:					169,500	-	169,500	
Memo data: Interfund transfers & reimbursements:	1,141,800	13,534,059	129,785	2,767,353	-	-	17,572,997	
Total	18,164,469	17,251,229	7,288,547	18,090,398	169,500	2,055,234	63,019,377	



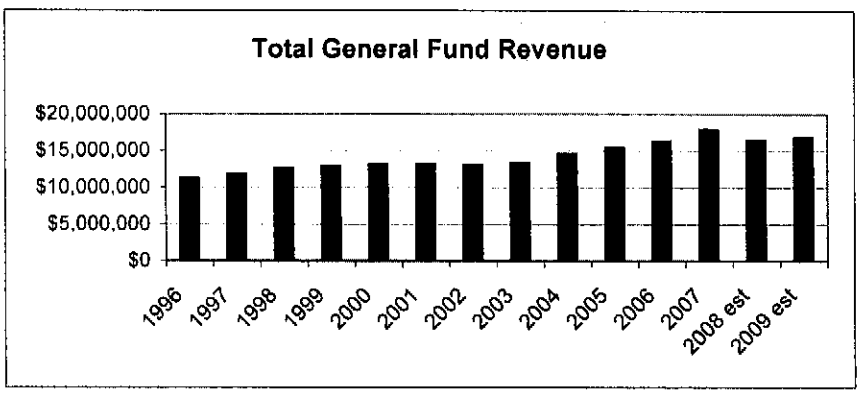
MAJOR REVENUE SOURCES BY FUND
GENERAL FUND

The General Fund is used to account for all activities of the City that are not accounted for in any other fund. It is used to account for many basic services including police protection, fire and emergency medical services, municipal court, parks and recreation, city planning, building inspection, code enforcement and administrative support services. Also, General Fund resources are used to subsidize other services such as the public transportation system, Graceland Cemetery and yard waste collection.



Total General Fund revenue increased only about 1.1% per year from 1999 through 2003 mainly due to flat income tax collections and decreased investment income.

General Fund revenue increased 9.4% in 2004 largely due to the implementation of a cable franchise fee, an EMS fee, and implementation of interfund administrative overhead charges to various utility funds. During 2005 and 2006, General Fund revenue increased 6.0% and 5.5%, respectively, primarily due to an increase in income tax collections. The Fund's revenue increased 9.4% in 2007 largely due to the liquidation of the self-insurance fund (a one-time source of revenue) and higher than anticipated transfers in from the Municipal Income Tax Fund (as a result of 2006 income tax collections). The expectation for 2008 is a 7.9% decline in General Fund revenue primarily due to the drop in income tax collections. The budget for 2009 reflects a 1.9% decrease in General Fund revenue as compared to 2008 budget.

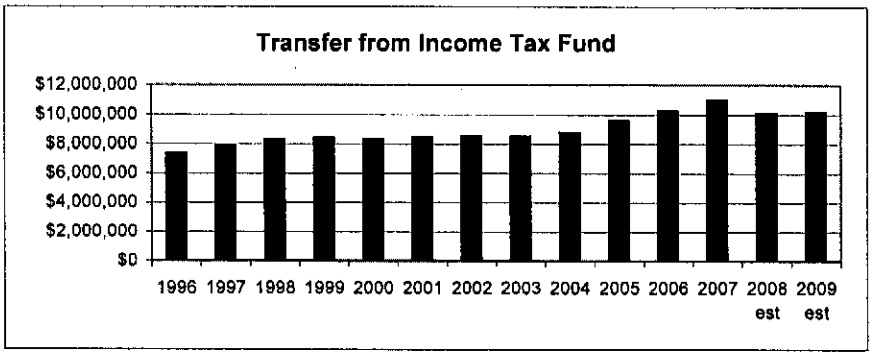


MAJOR REVENUE SOURCES BY FUND
GENERAL FUND

Major revenue sources of the General Fund include:

Transfer from Income Tax Fund

The City's income tax represents the primary source of revenue for the General Fund, providing approximately 60% of this fund's resources. Income tax collections are initially paid into the Income Tax Fund, with 80% being subsequently transferred to the General Fund and the other 20% transferred to the Capital Improvement Fund. With a projected decline in 2008 tax collections and a modest increase in tax collections budgeted for 2009, the funds transferred to the General Fund are budgeted accordingly.



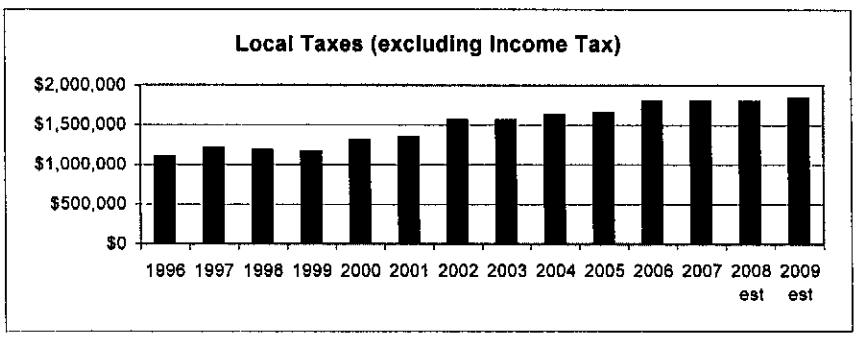
Local taxes

Included in this category are property taxes and lodging taxes.

The 6% lodging tax was instituted in 2002. That revenue is expected to be about $298,000 in 2009, with 75% going to the General Fund and 25% to the Convention and Visitors' Bureau Fund. These receipts have declined in 2008 to a projected $281,000 from a budgeted amount of $298,000 largely due to the sharp increases in fuel prices and subsequent decline in travel, as experienced in much of the country. The 2009 budget reflects an assumption that travel will return to more normal levels.

Property taxes are levied against all real, public utility and tangible (used in business) property located in the City. Ohio law prohibits taxation of property from all taxing authorities in excess of 1% (10 mills) of assessed value without a vote of the people. Currently, the City's share is 0.32% (3.2 mills) of assessed value. *(Note: The Ohio legislature repealed the taxes on tangible personal property; these were phased out through 2008. The State will fully reimburse local governments for the lost revenue through 2010. For the seven years following that, the reimbursement will be reduced proportionally until it has been fully phased out.)*

The 2009 budget estimate for property taxes is based upon the estimate certified by the County Budget Commission.



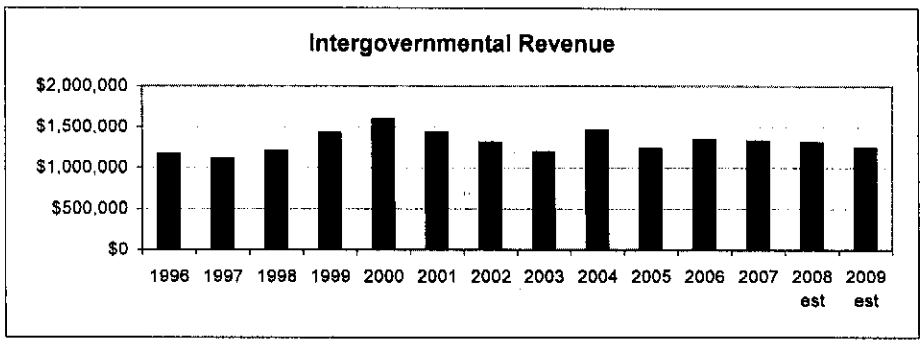
MAJOR REVENUE SOURCES BY FUND
GENERAL FUND

Intergovernmental

The primary sources of revenue in this category are state-levied-shared-taxes, including the City's share of state-levied estate tax, liquor and cigarette taxes, and distributions from the State of Ohio's Local Government Fund - a special fund supported by portions of the State's sales taxes, income taxes, and corporate franchise taxes. The level of distributions from this Local Government Fund had been frozen since July 2001. Beginning in January 2008, the freeze was lifted and the Local Government Fund began to receive a designated percentage of state tax revenues. However, state tax revenues are expected to grow at an extremely modest pace, thus conservative estimates have been included in this budget.

Intergovernmental collections fluctuate from year to year mainly due to the volatility of collections from the estate tax.

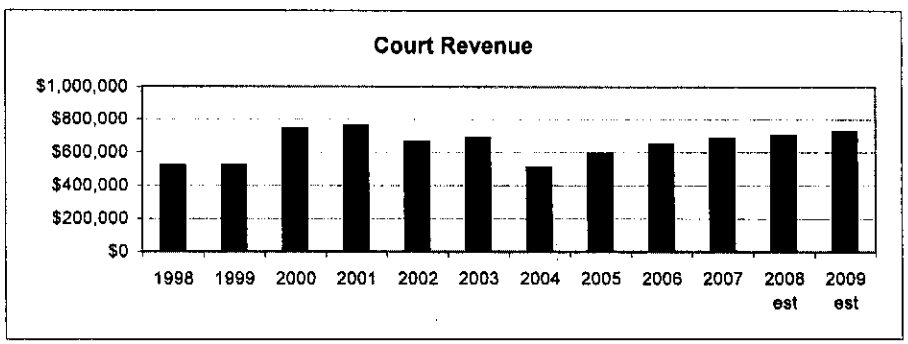
The budget estimate for these sources is largely based upon historical trends and current events at the state level.



Court revenue

Court revenue began to decrease in 2002 due to the repeal of many City traffic and criminal ordinances that duplicated state statutes. By charging for these offenses under state statute instead of City ordinance, the City's fine revenue decreased; however, the decrease in costs of housing prisoners more than offset the reduced revenue.

Municipal Court revenues decreased in 2004 due to fewer cases being brought to court by the Ohio Highway Patrol. Since that time, the number of their cases has returned to normal levels.

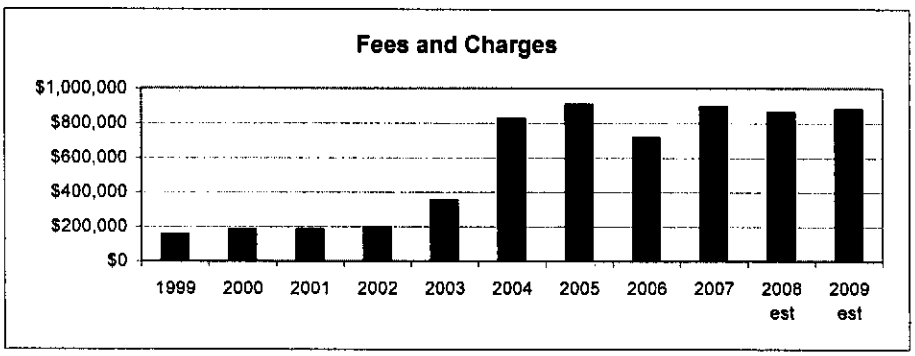


MAJOR REVENUE SOURCES BY FUND
GENERAL FUND

Fees and charges

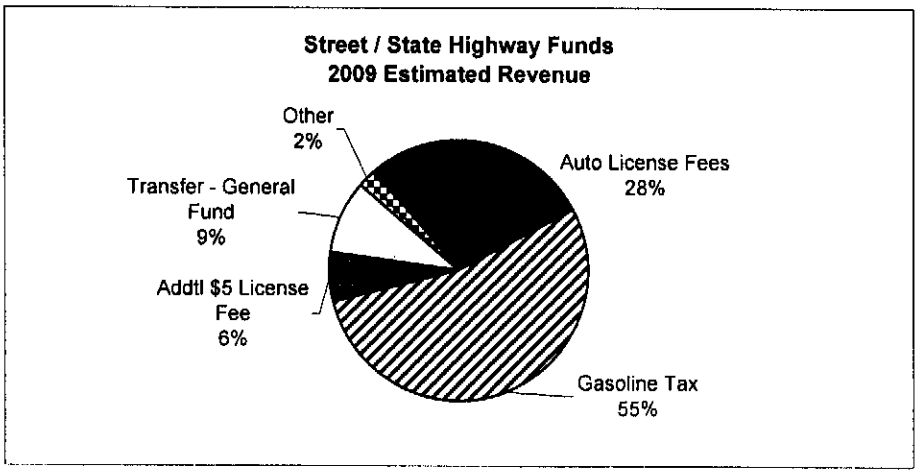
Until 2003, General Fund fees and charges largely consisted of building permit and inspection fees. However, two new user fees were added for 2003 - a cable TV franchise fee and an emergency medical services (EMS) fee.

During 2006, the EMS fee declined primarily due to a drop in number of billable transports and a slowdown in the processing of claims by the third party billing service. EMS revenue rebounded in 2007 as a result of improved bill collections. These fees are expected to be down slightly in 2008. The City recently changed third party processors for the billing and there was a lag in claims processing during the changeover. Receipts are budgeted to rebound in 2009.



MAJOR REVENUE SOURCES BY FUND
STREET FUND / STATE HIGHWAY IMPROVEMENT FUND

The Street Fund and State Highway Fund account for state-levied gasoline taxes and auto license fees designated for street repair and maintenance.

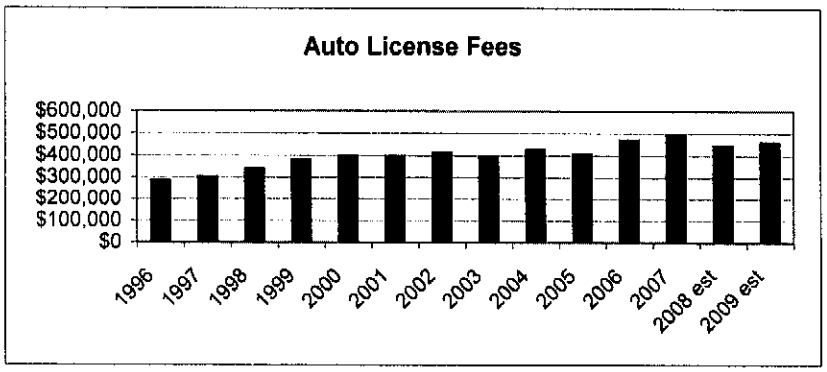


Major sources of revenue are:

Auto License Fees

34% of the State of Ohio's motor vehicle license fees (which vary according to the type and weight of vehicles) is distributed to the municipalities in which registration occurs. The remaining 66% is distributed to counties and townships. Seven-and-one-half percent (7.5%) of the amounts received must be paid to the State Highway Fund for the repair and maintenance of state highways within the City.

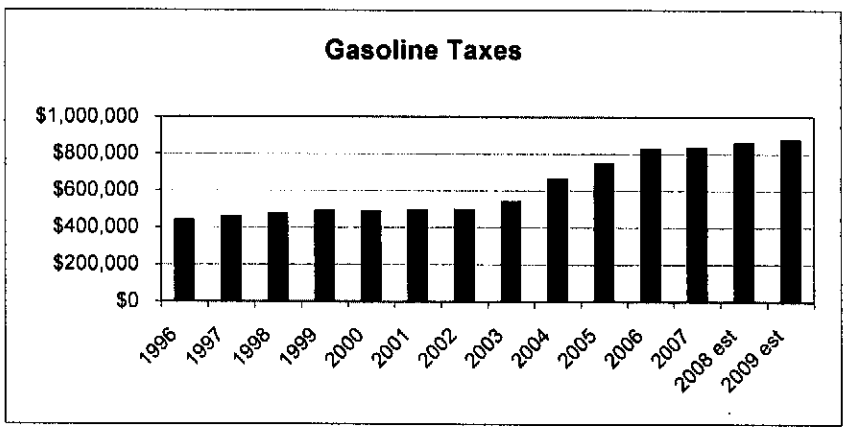
The budget estimate is based upon historical trends.



MAJOR REVENUE SOURCES BY FUND
STREET FUND / STATE HIGHWAY IMPROVEMENT FUND

Gasoline Taxes

The State levies a per-gallon tax on gasoline, diesel fuel and "special fuels" sold in Ohio with a portion being distributed to the various municipalities based upon the number of auto registrations. State legislation in 2002 increased the gasoline tax and increased distributions to municipalities, thus the marked increase in receipts through 2007. More recent years and projected through to 2009 indicates a leveling off of those receipts.

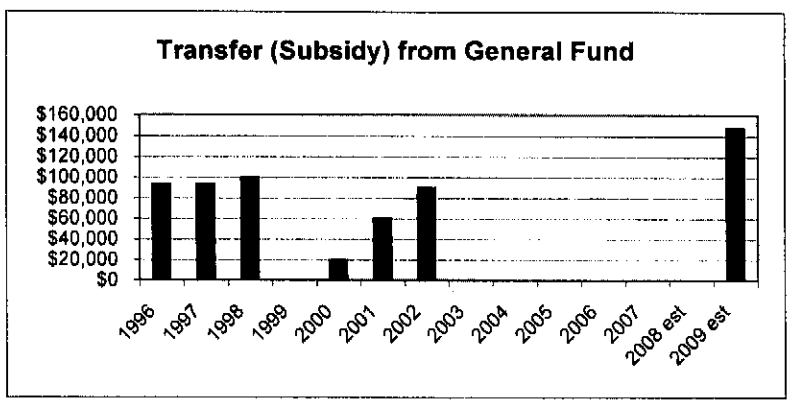


Transfer from General Fund

The General Fund has historically subsidized Street Fund operations to the extent that collections from auto license fees and gasoline tax were insufficient to meet the costs of operation. This subsidy was reduced during the earlier years in the decade and was eliminated in 2003.

For 2007 and 2008, the Street Fund was able to pay for a portion of its capital projects traditionally paid for by the Capital Improvement Fund.

With stagnant revenues and a sharp spike in road salt costs, a General Fund subsidy of $148,000 is included in the 2009 budget.



MAJOR REVENUE SOURCES BY FUND
CAPITAL IMPROVEMENT FUND

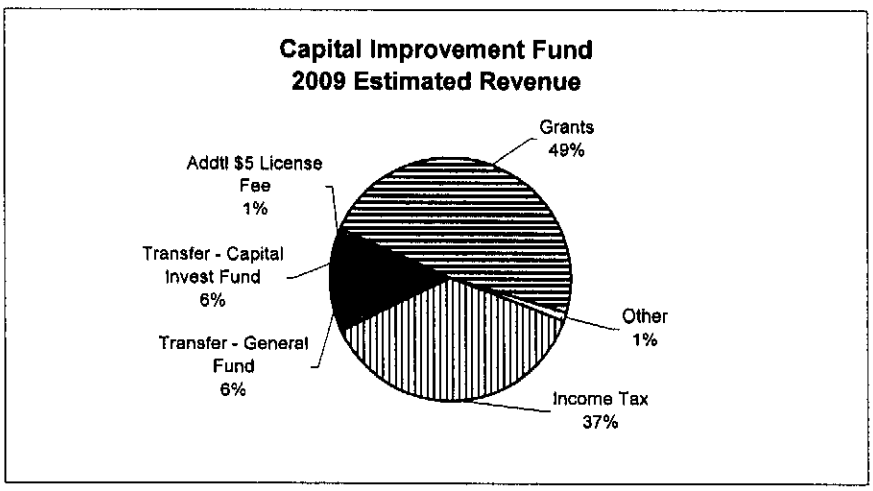
This fund accounts for the acquisition and construction of general fixed assets of the City. The purchase or construction of a fixed asset with an acquisition cost of at least $10,000 is eligible for funding from the Capital Improvement Fund as a capital project.

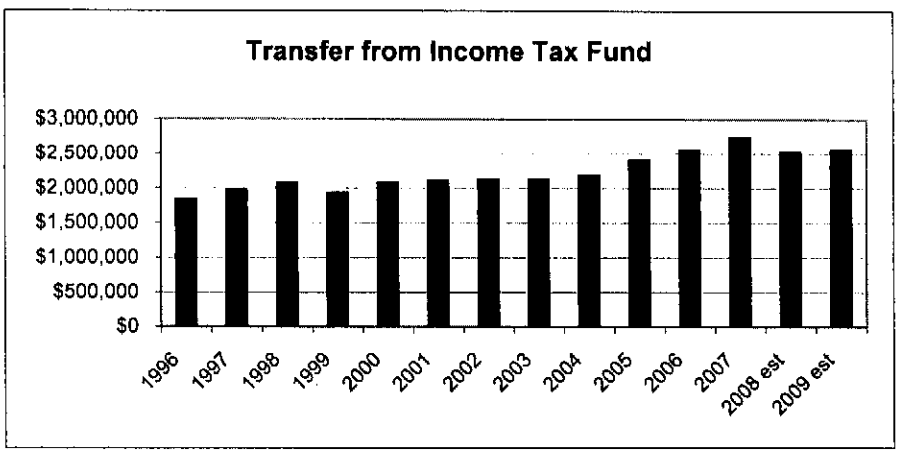
Transfer from General Fund

Fund from the General Fund. Except for the earlier part of this decade, it was the practice to devote even more than the 20% portion of income tax collections to capital purchases. This was done by transferring additional funds each year from the General Fund to the Capital Improvement Fund. In 2008, $400,000 will be transferred, effectively devoting almost 26% of income tax dollars to capital improvements.

Transfer from Income Tax Fund

The City's income tax represents the primary source of revenue for the Capital Improvement Fund. Income tax collections are initially paid into the Income Tax Fund,with 80% being subsequently transferred to the General Fund and the other 20% transferred to the Capital Improvement Fund.





Additional Permissive License Fee

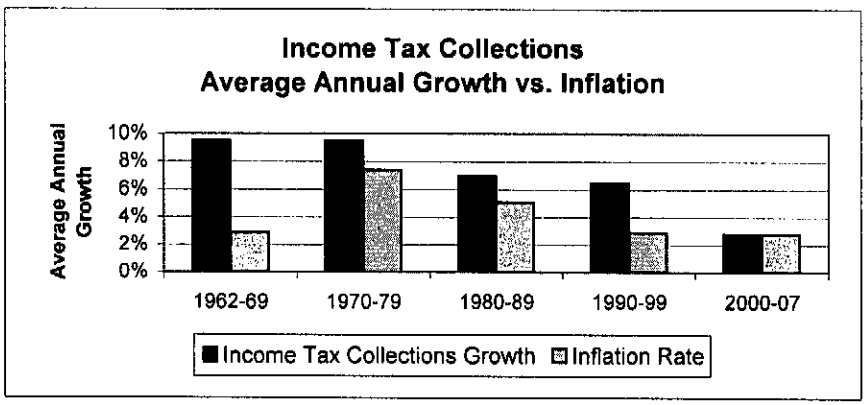
In 2008, an additional $5 per vehicle permissive license fee was adopted. This is expected to generate an additional $108,000 per year. These receipts are to be reimbursed to the Capital Improvement Fund in order to provide additional funding for contract street resurfacing and curb repair.

MAJOR REVENUE SOURCES BY FUND
INCOME TAX FUND

This fund accounts for the collection of the municipal income tax and the associated expenses of collection.

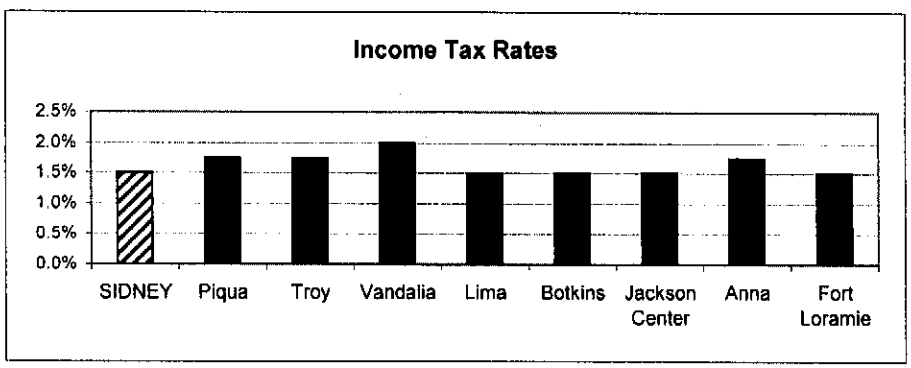
Income Tax Revenue

Wages, other compensation, and net profits from business activities are subject to the income tax. By Ohio law, rates in excess of 1% must be approved by the voters. The income tax rate for the City of Sidney has been 1.5% since 1984, consisting of 1% authorized by an ordinance of City Council and 0.5% approved by the voters.



The tax base for income tax grew at an average rate of 8.0% per year from 1962 through 1999. Even though the growth rate slowed somewhat over the years, it was still 6.6% per year from 1990-99. The current decade is the first in which tax collections has barely kept pace with inflation through 2007. In fact, with the projected decline in tax collections in 2008, this may be the first decade tax collections does not keep pace with inflation.

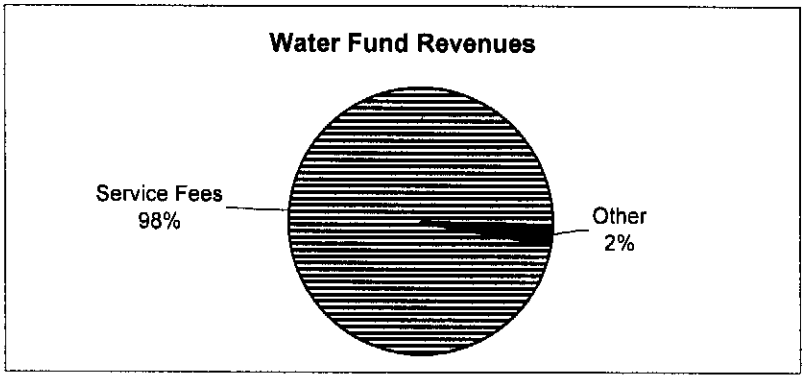
After a sluggish first four years of the decade (average 0.8% increase), tax collections experienced a recovery in 2005 and 2006 (12.7% and 4.7%, respectively). This was followed by a 1% increase in 2007. The most recent estimates include a 6.4% decrease in 2008 followed by growth of 2.5% for 2009.



The City of Sidney's income tax rate compares favorably to similar I-75 communities and other local governments in Shelby County.

MAJOR REVENUE SOURCES BY FUND
WATER FUND / WATER RESERVE FUND

These funds account for the operation of the waterworks distribution system and related expenses, including capital improvements and debt service. The operation is exclusively financed by customer user charges.



Water Service Fees

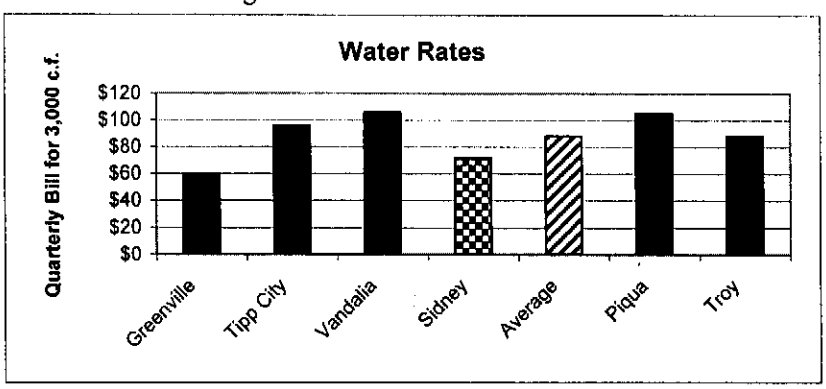
These are the metered water charges paid by users of the service and new connection fees.

Per the City's Statement of Financial Policy, water rates are reviewed on an annual basis and adjusted to allow charges to grow at a rate that keeps pace with the cost of providing the service. Projected cash needs for at least five years into the future are considered when establishing rates. Absent a major project such as the water source, this policy would result in incremental rate increases rather than large increases that may create a financial burden to customers.

Provided the current water source testing proves positive and Council decides to move forward with the new water source project, this budget provides for a rate adjustment of 28.0% to become effective April 1, 2009. Rates were increased by 6% in 1998, 3.8% in 1999, 3.7% in 2000, 3.5% in 2001, 4.0% in 2002, 4.4% in 2003, 2.0% in 2004, 3.0% in 2005 through 2007, and 5% in 2008. The 5% rate adjustment in 2008 is necessary to accumulate sufficient resources to fund the water source project. The last increase before 1998 was a 34% increase in 1982.

Given an expected 1% increase in sewer rates for 2009, the average user could expect an increase of 15% in their utility bill.

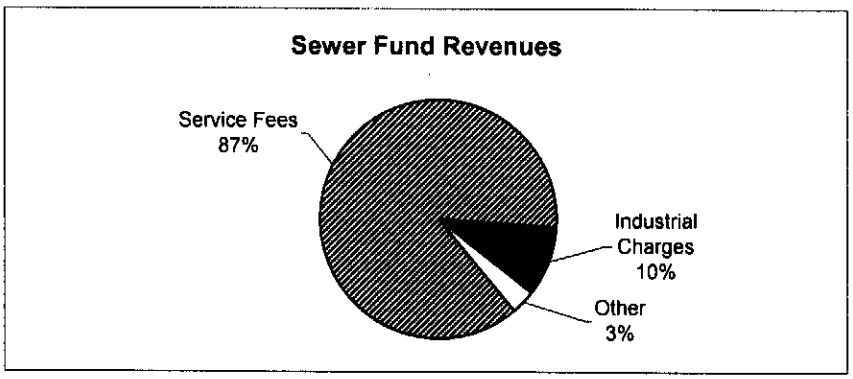
The March 2008 City of Oakwood survey of 68 area communities shows that Sidney's water rates are 19% below the area average.



Even after the increase scheduled for 2009 Sidney's combined water & sewer rates is expected to be 19% below the average of 68 area communities.

MAJOR REVENUE SOURCES BY FUND
SEWER FUND / SEWER IMPROVEMENT FUND

These funds account for the operation of the sanitary sewer collection and treatment systems and related expenses, including capital improvements and debt service. The operation is exclusively financed by customer user charges.



Sewer Service Fees

These are the metered sewer charges paid by users of the service and new connection fees.

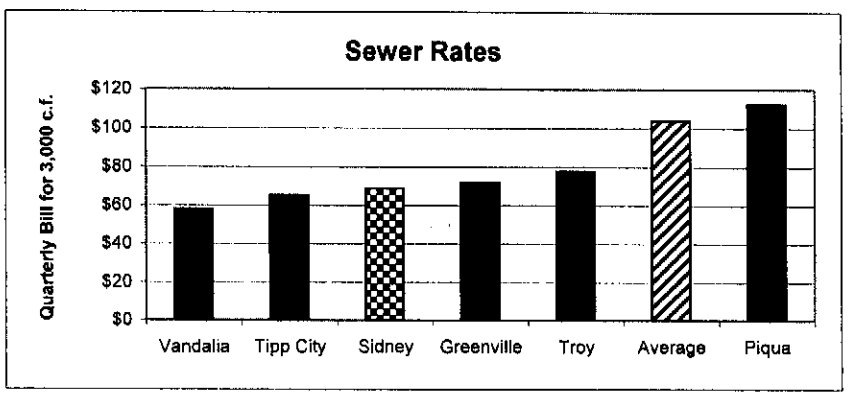
Per the City's Statement of Financial Policy, sewer rates are reviewed on an annual basis and adjusted to allow charges to grow at a rate that keeps pace with the cost of providing the service. Projected cash needs for at least five years into the future are considered when establishing rates. This policy results in incremental rate increases rather than large increases that may create a financial burden to customers.

This budget provides for a 1.0% rate adjustment in 2009. Rates were increased by 8.5% in 1999, 5% in 2000, 3.7% in 2001, 3.0% in 2002, 1.0% in 2003, 3.1% in 2004, 2.3% in 2005, 2.0% in 2006 and 2007, and 1.0% in 2008.

Industrial Charges

Industrial charges include industrial user surcharges and industrial waste sampling fees.

A March 2008 survey of 63 area communities shows that Sidney's sewer rates are 34% below the area average.

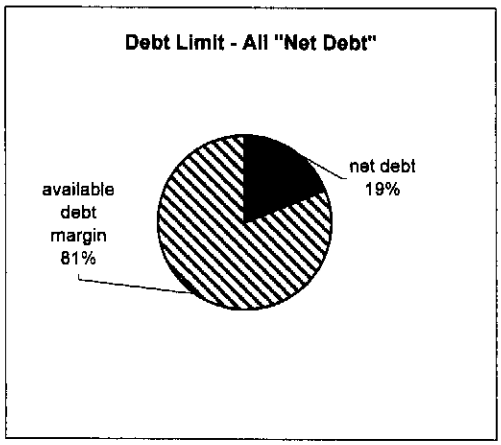


CITY OF SIDNEY
DEBT LIMITS

Debt Limit - All "Net Debt"

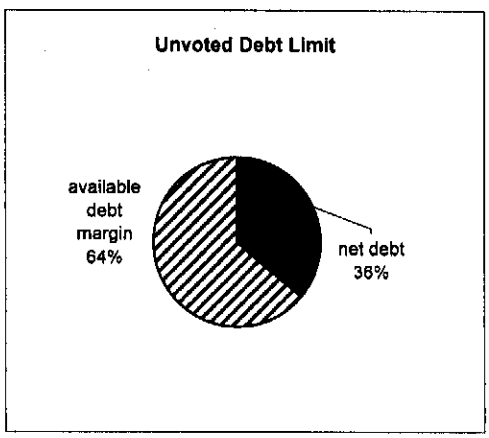
"Net debt" may not exceed 10.5% of the assessed property tax valuation. Net debt excludes self-supporting debt issued for water and sewer facilities. The net debt outstanding are G.O. bonds for the construction of the new municipal court facility and G.O. bonds for the construction of the new police station.

With assessed property tax valuation of $428,275,580, the City's legal debt capacity is $44,968,936. The City has used only 19% of its legal debt capacity.



Unvoted Debt Limit

Debt not approved by the voters may not exceed 5.5% of the assessed property tax valuation. Since the assessed property tax valuation was $428,275,580, the City's unvoted debt limit may be $23,555,157. With net debt subject to this limit of $8,505,000, the City has used 36% of its debt limit.



CITY OF SIDNEY
DEBT CAPACITY

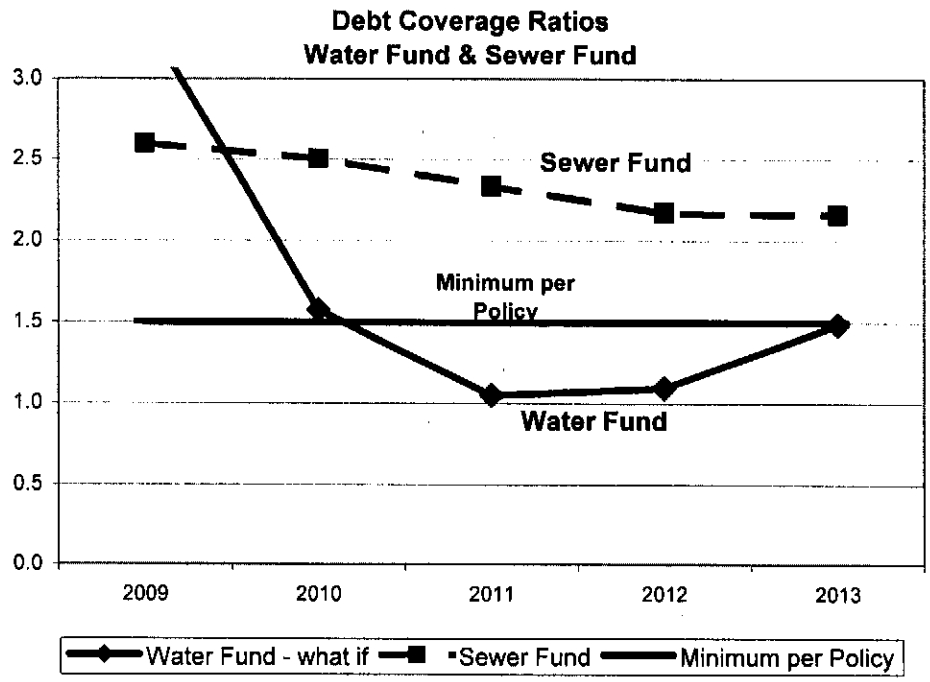
The City of Sidney's Debt Policy establishes debt affordability guidelines. For self-supported debt (e.g., debt repaid from Water and Sewer system revenues), the guideline is in the form of a Debt Coverage Ratio. Tax-supported debt is restricted to a percentage of assessed property tax value.

Self-Supported Debt

The graph below illustrates the Debt Coverage Ratio for the Water and Sewer Funds. Per the Debt Policy, this ratio should be GREATER THAN 1.5. The Debt Coverage Ratio measures the City's ability to make the required principal and interest payments. (Debt service that is anticipated to be repaid from payments received as a result of Tax Increment Financing (TIF) agreements is not included in this analysis.)

Water Fund: The use of Bond Anticipation Notes (BAN's) is expected during the design & construction phase of the new Water Source with bond financing expected to occur in 2013. To demonstrate that long-term issuance is not feasible until 2013, the chart below shows what the debt coverage ratio *would be* if bonds were issued instead of BAN's (for which no principal or interest payments are made). The result is that the City could support the debt service during the initial phase of the project (2009 and 2010). However, the City becomes unable to generate sufficient debt capacity to fund the debt service of the entire water source project until the year 2013. For this reason, bond financing will not take place before 2013.

Sewer Fund: -- The Sewer Fund Debt Coverage Ratio is above 1.5, signifying capacity to make the required debt payments. No new self-supporting Sewer Fund debt is anticipated in the 2009 budget or the 2009-2013 Five-Year Plan.



Debt Coverage Ratio = (operating revenues + investment income – operating expenses + depreciation and amortization) / annual debt service payments

CITY OF SIDNEY
DEBT CAPACITY

Self-Supported Debt

Fund -->	Water *	Water *	Sewer	*TOTAL*
Type of debt:	G.O. - Self-supporting Bond Anticipation Notes	G.O. - Self-supporting	G.O. - Self-supporting	
Purpose:	water system improvements	water system improvements	sewer system improvements	
Repayment source:	water charges	water charges	sewer charges	
Rate:	2.75% for '08-'09; 4% assumed for remaining	5.25% assumed *	4.52% avg	
Amount issued	Amt increasing thru project *	Approximately $19.3 million *	$6,900,000	
Year issued:	2008 *	2013 *	2001	
Maturity year:	2013 *	2043 *	2022	
1/1/08 Principal	N/A	N/A	$6,825,000	*$6,825,000*

Debt service requirements by year (principal and interest): **

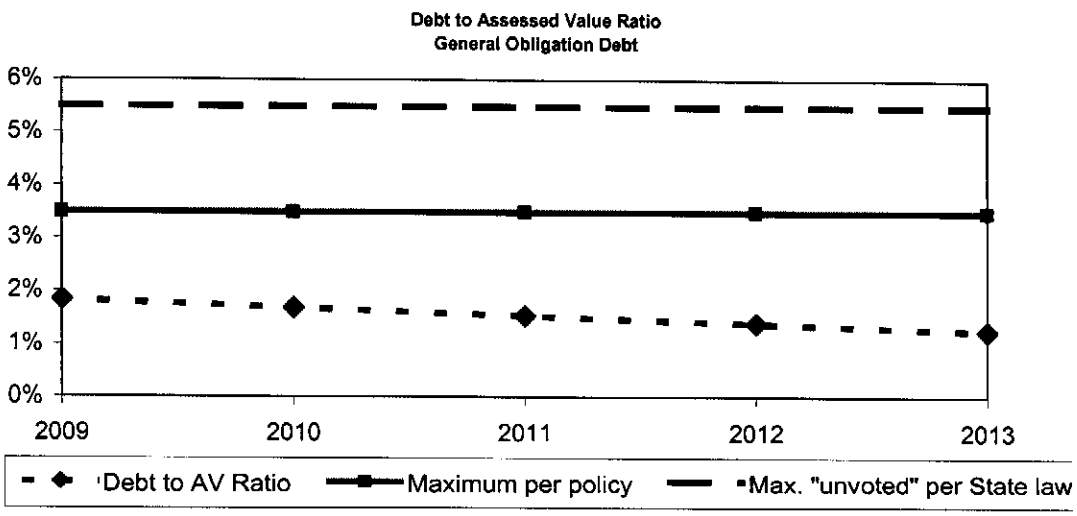
	Principal	Interest	Principal	Interest	Principal	Interest	*Total Debt Service*
2009	n/a *	n/a *	n/a *	n/a *	$350,000	$292,611	*$642,611*
2010	n/a *	n/a *	n/a *	n/a *	$365,000	$277,299	*$642,299*
2011	n/a *	n/a *	n/a *	n/a *	$375,000	$261,330	*$636,330*
2012	n/a *	n/a *	n/a *	n/a *	$390,000	$244,830	*$634,830*
2013	n/a *	n/a *	$277,879	$1,011,910	$405,000	$227,670	*$1,922,459*
2014-2018	n/a *	n/a *	$1,624,158	$4,824,786	$2,320,000	$849,450	*$9,618,394*
2019-2023	n/a *	n/a *	$2,097,678	$4,351,267	$2,280,000	$269,869	*$8,998,813*
2024-2028	n/a *	n/a *	$2,709,251	$3,739,693	$0	$0	*$6,448,944*
2029 +	n/a *	n/a *	$12,565,511	$5,491,533	$0	$0	*$18,057,044*

** NOTE: It is assumed that the project costs for the new Water Source will be financed via BAN's until converted to long-term debt in 2013.*

Tax-Supported Debt

It is the City's policy that the total of tax-supported general obligation (GO) debt must be LESS THAN 3.5% of the assessed property valuation. This is much more restrictive than the limit established by state law, restricting such "unvoted" debt to 5.5% of the assessed valuation.

During the next five years, the City will be well within these limits.



CITY OF SIDNEY
DEBT CAPACITY

Tax-Supported Debt

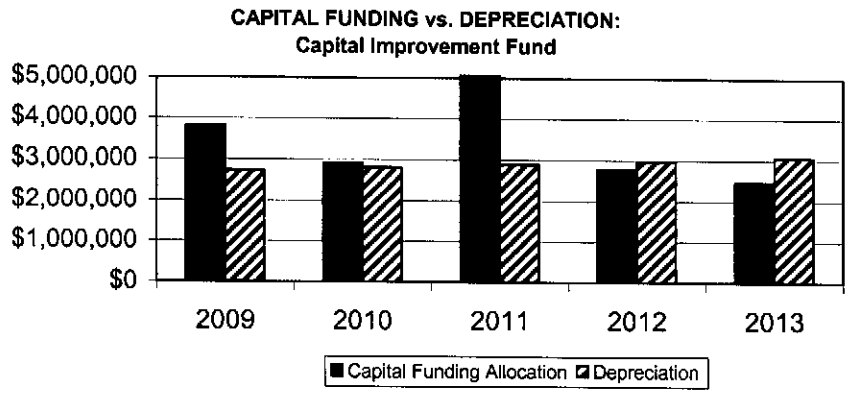
Fund -->	Capital Improvement		Capital Improvement	
Type of debt:	G.O.		G.O.	
Purpose:	construct police facility		renovate municipal court	
Repayment source:	property tax		property tax	
Rate:	4.32% avg		4.62% avg	
Amount issued:	$7,600,000		$2,765,000	
Year issued:	2004		1998	
Maturity year:	2024		2018	
1/1/08 Principal Balance	$6,715,000		$1,790,000	
Debt service requirements by year (principal and interest):				
	Principal	Interest	Principal	Interest
2009	$310,000	$274,785	$135,000	$76,050
2010	$320,000	$262,385	$140,000	$69,975
2011	$325,000	$249,585	$150,000	$63,675
2012	$335,000	$236,585	$155,000	$56,925
2013	$345,000	$223,185	$160,000	$49,950
2014-2018	$1,915,000	$897,565	$920,000	$131,119
2019-2023	$2,330,000	$453,320	$0	$0
2024+	$530,000	$24,910	$0	$0

Capital Replacement and Reserve; minimum allocation for Capital Improvement Fund

Debt principal and interest payments decrease the amount of funds available for current renewal and replacement of capital assets.

The City's Debt Policy provides that the City will set aside annual cash allocations to fund the renewal and replacement of capital assets. For the Capital Improvement Fund, the annual budgetary allocation for renewal and replacement should, on average, be no less than the amount reported in the most recent Comprehensive Annual Financial Report (CAFR) as depreciation expense for governmental activities. In theory, the City should replace each year at least the amount of assets that it "used up" during the year.

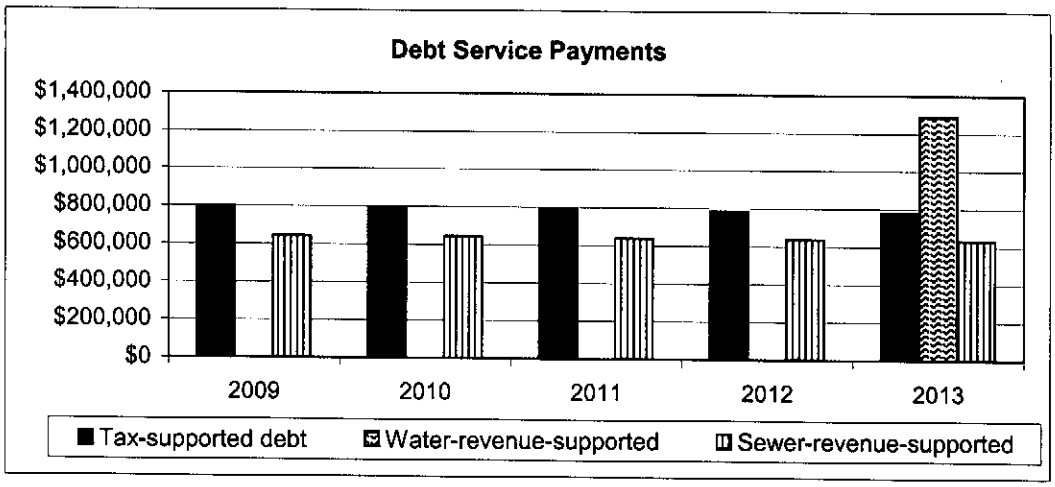
The chart below compares the amounts available to fund capital outlays versus annual depreciation charges for general governmental assets.



Funding exceeds depreciation in years 2009, 2010, and 2011; grant funding is responsible for the positive ratio in those years.

The difficulty in funding the replacement and renewal of capital assets - except in years with significant grant revenue - suggests that there is little or no capacity to take on more debt in the Capital Improvement Fund at this time.

Debt Service Payments:



The City works to promote and encourage economic development.

Beginning in 2006, the City began to utilize an economic development tool called a Tax Increment Financing (TIF) arrangement.

* The basic concept of a TIF is that a local government constructs a public improvement that will benefit specific private parcels.

* The City declares the future increase in assessed valuation to those private parcels to be a public purpose and exempt from real property taxation.

* The owners of the private parcels make payments in lieu of taxes (PILOT's) that are used to pay the costs of the public improvements.

Sidney's First TIF Arrangement

In order to open up approximately 43 acres on the west end of the City for commercial development, the City completed sanitary sewer improvements. Debt totaling $600,000 was issued in the form of one-year bond anticipation notes. These notes, along with the accrued interest, were rolled over in 2007 and again in 2008. In 2009, it is expected that the original $600,000 plus all accrued interest will be refinanced as long-term bonds. At that point, it is expected that the PILOT's being received from the private parcels will cover the debt service of long-term bonds. This activity is accounted for in its own fund, separate from the Sewer Fund.

Sidney's Second TIF Arrangement

In 2007, the City entered into another TIF arrangement to construct water and sewer infrastructure that would not only allow an area manufacturer to relocate its operations to Sidney, but would also open up an additional 290 acres for possible future industrial development. TIF revenue will fund debt service payments as well as reimburse the City for an additional $165,000 of infrastructure costs.

To finance the improvements, the City issued bond anticipation notes totalling $240,000. These notes, along with accrued interest, were rolled over in 2008. In 2009, it is expected that these will be refinanced as long-term bonds. The funds to pay for the bonds' debt service will come from the PILOT's being received from the private parcels. As with the first TIF, this activity is accounted for in its own fund, separate from the Water & Sewer Funds.

The City has been issuing and is expected to continue to issue TIF-supported debt as General Obligation (G.O.) bonds, thus pledging the full faith and credit of the City.

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2009 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2006 FTE	2007 FTE	2008 FTE	2009 FTE
GENERAL FUND					
CITY COUNCIL					
CITY COUNCIL (7 COUNCIL MEMBERS)	P	- - -	- - -	- - -	- - -
CITY CLERK	F	1.00	1.00	1.00	1.00
TOTAL		**1.00**	**1.00**	**1.00**	**1.00**
CITY ADMINISTRATION					
CITY MANAGER	F	1.00	1.00	1.00	1.00
ASSISTANT CITY MANAGER - ADMIN SERVICES	F	0.00	0.85	0.85	0.85
OFFICE MANAGER	F	1.00	1.00	1.00	1.00
TOTAL		**2.00**	**2.85**	**2.85**	**2.85**
FINANCE					
FINANCE OFFICER	F	1.00	1.00	1.00	1.00
ASSISTANT FINANCE OFFICER	F	1.00	1.00	1.00	1.00
PAYROLL COORDINATOR	F	1.00	1.00	1.00	1.00
ACCOUNTANT	F	1.00	1.00	1.00	1.00
ACCOUNT CLERK I	F	1.00	1.00	1.00	1.00
TOTAL		**5.00**	**5.00**	**5.00**	**5.00**
LAW DIRECTOR					
LAW DIRECTOR	P	0.50	0.50	0.50	0.50
TOTAL		**0.50**	**0.50**	**0.50**	**0.50**
HUMAN RESOURCES					
H.R. MANAGER	F	1.00	1.00	1.00	1.00
H.R. ANALYST	F	1.00	0.00	0.00	0.00
H.R. ASSISTANT	F	0.00	1.00	1.00	0.00
H.R. COORDINATOR	F	0.00	0.00	0.00	1.00
TOTAL		**2.00**	**2.00**	**2.00**	**2.00**
PURCHASING					
PURCHASING MANAGER	F	1.00	1.00	1.00	1.00
SECRETARY	F	0.50	0.50	0.50	0.50
TOTAL		**1.50**	**1.50**	**1.50**	**1.50**

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2009 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2006 FTE	2007 FTE	2008 FTE	2009 FTE
CITY HALL					
CLERK TYPIST / RECEPTIONIST	P	0.56	0.00	0.00	0.00
CLERICAL AIDE	P	0.56	1.00	1.00	1.00
PT LABORER I	P	0.63	0.63	0.63	0.63
TOTAL		**1.75**	**1.63**	**1.63**	**1.63**
POLICE DEPARTMENT					
POLICE - ADMINISTRATION					
POLICE CHIEF	F	1.00	1.00	1.00	1.00
OFFICE SUPERVISOR	F	1.00	1.00	1.00	1.00
CLERK TYPIST II	F	1.00	1.00	1.00	1.00
CLERK TYPIST II	P	0.61	0.61	0.61	0.61
CLERK TYPIST I	F	1.00	1.00	1.00	1.00
CUSTODIAN	P	0.50	0.50	0.50	0.50
EVIDENCE / PROPERTY CLERK	P	0.50	0.50	0.50	0.50
TOTAL		**5.61**	**5.61**	**5.61**	**5.61**
POLICE - PATROL					
CAPTAIN	F	1.00	1.00	1.00	1.00
LIEUTENANT	F	3.00	3.00	3.00	3.00
SERGEANT	F	3.00	3.00	3.00	3.00
PATROL OFFICER	F	22.00	22.00	22.00	22.00
TOTAL		**29.00**	**29.00**	**29.00**	**29.00**
POLICE - COMMUNICATIONS					
CAPTAIN	F	1.00	1.00	1.00	1.00
COMMUNICATIONS TECHNICIAN	F	9.00	9.00	9.00	9.00
COMMUNICATIONS TECHNICIAN	P	1.48	1.48	1.48	1.48
TOTAL		**11.48**	**11.48**	**11.48**	**11.48**
POLICE - INVESTIGATIONS					
LIEUTENANT DETECTIVE	F	1.00	1.00	1.00	1.00
OFFICER / DETECTIVE	F	2.00	2.00	2.00	2.00
OFFICER / DRUG DETECTIVE	F	2.00	2.00	2.00	2.00
JUVENILE OFFICER	F	1.00	1.00	1.00	1.00
TOTAL		**6.00**	**6.00**	**6.00**	**6.00**

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2009 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2006 FTE	2007 FTE	2008 FTE	2009 FTE
POLICE - COMMUNITY RESOURCES					
COMMUNITY RESOURCE OFFICER	F	3.00	3.00	3.00	3.00
TOTAL		**3.00**	**3.00**	**3.00**	**3.00**
TOTAL - POLICE DEPARTMENT		**55.09**	**55.09**	**55.09**	**55.09**
FIRE DEPARTMENT					
FIRE - ADMINISTRATION					
FIRE CHIEF	F	1.00	1.00	1.00	1.00
CLERK TYPIST II	F	1.00	1.00	1.00	1.00
TOTAL		**2.00**	**2.00**	**2.00**	**2.00**
FIRE - OPERATION					
ASSISTANT FIRE CHIEF	F	3.00	3.00	3.00	3.00
LIEUTENANT	F	3.00	3.00	3.00	3.00
TRAINING / SAFETY OFFICER	F	0.00	0.00	1.00	1.00
FIREFIGHTER / EMT'S	F	27.00	27.00	27.00	27.00
TOTAL		**33.00**	**33.00**	**34.00**	**34.00**
FIRE - PREVENTION & INSPECTION					
DEPUTY FIRE CHIEF	F	1.00	1.00	1.00	1.00
FIRE PREVENTION OFFICER	F	2.00	2.00	2.00	2.00
TOTAL		**3.00**	**3.00**	**3.00**	**3.00**
TOTAL - FIRE DEPARTMENT		**38.00**	**38.00**	**39.00**	**39.00**
MUNICIPAL COURT					
JUDGE	F	1.00	1.00	1.00	1.00
ASSIGNED JUDGES	P	0.16	0.16	0.16	0.16
COURT ADMINISTRATOR	F	1.00	1.00	1.00	1.00
CHIEF DEPUTY CLERK	F	1.00	1.00	1.00	1.00
DEPUTY CLERK	F	5.00	5.00	5.00	5.00
CHIEF PROBATION OFFICER	F	1.00	1.00	0.00	0.00
PROBATION OFFICER	F	1.00	1.00	2.00	2.00
BAILIFF	F	1.00	1.00	1.00	1.00
DEPUTY BAILIFF	F	3.00	3.00	3.00	3.00
SECRETARY / PARALEGAL	F	1.00	1.00	1.00	1.00
DEPUTY SEASONAL CLERK	S	0.29	0.29	0.29	0.29
TOTAL		**15.45**	**15.45**	**15.45**	**15.45**

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2009 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2006 FTE	2007 FTE	2008 FTE	2009 FTE
PROSECUTOR					
PROSECUTOR	P	0.50	0.50	0.50	0.50
CLERK TYPIST II	F	1.00	1.00	1.00	1.00
TOTAL		**1.50**	**1.50**	**1.50**	**1.50**
PARKS AND RECREATION DEPARTMENT					
PARKS & RECREATION - ADMINISTRATION					
DIRECTOR	F	1.00	1.00	1.00	1.00
CLERICAL AIDE	P	0.30	0.30	0.30	0.30
TOTAL		**1.30**	**1.30**	**1.30**	**1.30**
PARKS & RECREATION - PROGRAMS					
RECREATION SPECIALIST	F	1.00	1.00	1.00	1.00
RECREATION SUPERVISOR	S	0.23	0.23	0.34	0.34
PLAYGROUND LEADER	S	1.16	1.16	1.34	1.34
FOOD SERVICE SUPERVISOR	S	0.13	0.13	0.17	0.17
TOTAL		**2.52**	**2.52**	**2.85**	**2.85**
PARKS & RECREATION - PARKS & GROUNDS					
FACILITIES MAINTENANCE SUPERVISOR	F	1.00	1.00	1.00	1.00
FOREMAN I	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	2.00	2.00	2.00	2.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00
MAINTENANCE WORKER II	F	1.00	1.00	1.00	1.00
FACILITIES MAINTENANCE FOREMAN	F	1.00	1.00	1.00	1.00
PARK RANGER	F	1.00	1.00	1.00	1.00
SEASONAL - PARK RANGER	S	0.43	0.43	0.43	0.43
SEASONAL LABORER	S	4.65	4.65	4.65	4.65
TOTAL		**13.08**	**13.08**	**13.08**	**13.08**
TOTAL - PARKS AND RECREATION DEPARTMENT		**16.90**	**16.90**	**17.23**	**17.23**
COMMUNITY DEVELOPMENT & PLANNING					
PLANNING DIRECTOR	F	1.00	1.00	1.00	0.00
COMMUNITY SERVICES DIRECTOR	F	0.00	0.00	0.00	1.00
PLANNING INTERN	S	0.23	0.23	0.23	0.23
TOTAL		**1.23**	**1.23**	**1.23**	**1.23**

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2009 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2006 FTE	2007 FTE	2008 FTE	2009 FTE
BUILDING INSPECTION					
BUILDING INSPECTOR	F	1.00	1.00	1.00	1.00
ELECTRICAL INSPECTOR	P	0.26	0.26	0.26	0.26
SECRETARY	F	0.50	0.50	0.50	0.50
TOTAL		**1.76**	**1.76**	**1.76**	**1.76**
ENGINEERING					
CITY ENGINEER	F	1.00	1.00	1.00	1.00
ASSISTANT CITY ENGINEER	F	0.00	1.00	1.00	1.00
ENGINEER I	F	1.00	0.00	0.00	0.00
CLERK TYPIST II	F	1.00	1.00	1.00	1.00
CITY SURVEYOR	F	1.00	1.00	1.00	1.00
ENGINEERING TECHNICIAN I	F	1.00	1.00	1.00	1.00
ENGINEERING TECHNICIAN II	F	2.00	2.00	2.00	2.00
SEASONAL LABORER	S	0.29	0.29	0.29	0.29
TOTAL		**7.29**	**7.29**	**7.29**	**7.29**
PUBLIC WORKS					
PUBLIC WORKS DIRECTOR	F	1.00	1.00	1.00	1.00
TOTAL		**1.00**	**1.00**	**1.00**	**1.00**
CODE ENFORCEMENT					
CODE ENFORCEMENT OFFICER	F	1.00	1.00	1.00	1.00
SEASONAL CODE ENFORCEMENT OFFICER	S	0.46	0.46	0.46	0.46
TOTAL		**1.46**	**1.46**	**1.46**	**1.46**
TOTAL - GENERAL FUND		**153.43**	**154.16**	**155.49**	**155.49**
STREET FUND					
STREET - ADMINISTRATION					
STREET SUPERINTENDENT	F	1.00	1.00	1.00	1.00
CLERK TYPIST II	F	0.25	0.25	0.25	0.25
TOTAL		**1.25**	**1.25**	**1.25**	**1.25**
STREET- GENERAL MAINTENANCE					
FOREMAN II	F	1.00	1.00	1.00	1.00
FOREMAN I	F	0.00	0.00	0.00	0.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	4.00	4.00	4.00	4.00
STREET TECHNICIAN I	F	1.00	1.00	1.00	1.00
SEASONAL LABORER	S	1.02	1.02	1.02	1.02
TOTAL		**8.02**	**8.02**	**8.02**	**8.02**

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2009 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2006 FTE	2007 FTE	2008 FTE	2009 FTE
STREET - TRAFFIC CONTROL					
FOREMAN I	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	1.00	1.00	1.00	1.00
SEASONAL LABORER	S	0.77	0.40	0.40	0.40
TOTAL		**2.77**	**2.40**	**2.40**	**2.40**
TOTAL - STREET FUND		**12.04**	**11.67**	**11.67**	**11.67**
TAXATION					
TAX ADMINISTRATOR	F	1.00	1.00	1.00	0.00
ACCOUNT CLERK I	F	2.00	2.00	2.00	0.00
TOTAL		**3.00**	**3.00**	**3.00**	**0.00**
STORMWATER MANAGEMENT & MONITORING					
FOREMAN II	F	0.50	0.50	0.50	0.50
PLANT OPERATOR - NPDES PHASE II PROGRAM ADMIN.	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00
SEASONAL LABORER	S	0.46	0.46	0.46	0.46
CLERK TYPIST II	F	0.10	0.10	0.10	0.10
TOTAL		**4.06**	**4.06**	**4.06**	**4.06**
CEMETERY					
SUPERINTENDENT	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	1.00	1.00	1.00	1.00
SEASONAL LABORER	S	1.32	1.08	1.08	1.08
TOTAL		**3.32**	**3.08**	**3.08**	**3.08**
TRANSPORTATION (SHELBY PUBLIC TRANSIT)					
C.A.T. DIRECTOR	F	0.25	0.00	0.00	0.00
ASSISTANT CITY MANAGER - ADMINISTRATIVE SVCS	F	0.00	0.15	0.15	0.15
TRANSIT MANAGER	F	0.00	1.00	1.00	1.00
CLERK TYPIST II	F	0.00	1.00	1.00	0.00
OPERATIONS/OFFICE SUPERVISOR	F	0.00	0.00	0.00	1.00
CLERICAL AIDE - BOOKKEEPER	F	1.00	0.00	0.00	0.00
CLERICAL AIDE - SCHEDULER	F	1.00	1.00	1.00	1.00
CLERICAL AIDE - DISPATCHER	P	0.50	1.00	1.00	1.00
DISPATCH RELIEF - LUNCH	P	0.13	0.13	0.13	0.13
REGULAR DRIVER	P	7.00	6.00	6.31	6.31
SUB DRIVER	P	2.50	2.00	3.30	3.30
MAINTENANCE WORKER	F	0.00	0.00	0.00	0.50
TOTAL		**12.38**	**12.28**	**13.89**	**14.39**

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2009 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2006 FTE	2007 FTE	2008 FTE	2009 FTE
PROBATION GRANT					
PROBATION OFFICER	F	1.00	1.00	1.00	1.00
TOTAL		**1.00**	**1.00**	**1.00**	**1.00**
MUNICIPAL COURT SPECIAL PROJECTS					
PROBATION OFFICER	F	0.00	0.00	0.00	1.00
TOTAL		**0.00**	**0.00**	**0.00**	**1.00**
PARKING					
PARKING ENFORCEMENT OFFICER	P	0.75	0.75	0.75	0.75
TOTAL		**0.75**	**0.75**	**0.75**	**0.75**
AIRPORT					
C.A.T. DIRECTOR	F	0.25	0.00	0.00	0.00
TOTAL		**0.25**	**0.00**	**0.00**	**0.00**
WATER FUND					
WATER - UTILITY BILLING					
OFFICE SUPERVISOR	F	1.00	1.00	1.00	0.00
ACCOUNT CLERK I	F	2.00	2.00	2.00	0.00
CLERK TYPIST I	P	0.50	0.50	0.50	0.00
TOTAL		**3.50**	**3.50**	**3.50**	**0.00**
WATER - ADMINISTRATION					
UTILITIES DIRECTOR	F	0.50	0.50	0.50	0.50
CLERK TYPIST II	F	0.33	0.33	0.33	0.33
TOTAL		**0.83**	**0.83**	**0.83**	**0.83**
WATER - TREATMENT PLANT					
SUPERINTENDENT	F	1.00	1.00	1.00	1.00
ASSISTANT SUPERINTENDENT	F	1.00	1.00	1.00	1.00
CHIEF OPERATOR	F	0.00	0.00	0.00	0.00
WATER PLANT CHEMIST	F	1.00	1.00	1.00	1.00
WATER PLANT OPERATOR	F	5.00	5.00	5.00	5.00
SEASONAL LABORER	S	0.22	0.22	0.22	0.22
TOTAL		**8.22**	**8.22**	**8.22**	**8.22**
WATER - DISTRIBUTION					
FOREMAN II	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	3.00	3.00	3.00	3.00
SEASONAL LABORER	S	0.22	0.22	0.22	0.22
TOTAL		**5.22**	**5.22**	**5.22**	**5.22**

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2009 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2006 FTE	2007 FTE	2008 FTE	2009 FTE
WATER - METER READING & REPAIR					
FOREMAN I	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	3.00	3.00	3.00	3.00
TOTAL		**4.00**	**4.00**	**4.00**	**4.00**
TOTAL - WATER FUND		**21.77**	**21.77**	**21.77**	**18.27**
SEWER FUND					
SEWER - ADMINISTRATION					
UTILITIES DIRECTOR	F	0.50	0.50	0.50	0.50
CLERK TYPIST II	F	0.33	0.33	0.33	0.33
TOTAL		**0.83**	**0.83**	**0.83**	**0.83**
SEWER - TREATMENT PLANT					
SUPERVISOR	F	1.00	1.00	1.00	1.00
ASST. SUPERINTENDENT	F	1.00	1.00	1.00	1.00
CHIEF OPERATOR	F	0.00	0.00	1.00	1.00
BIOSOLIDS COORDINATOR	F	1.00	1.00	0.00	0.00
SEWER PLANT OPERATOR (AGRONOMIST)	F	1.00	1.00	1.00	1.00
SEWER PLANT OPERATOR	F	1.00	1.00	1.00	1.00
UTILITIES MECHANIC	F	1.00	1.00	1.00	1.00
TOTAL		**6.00**	**6.00**	**6.00**	**6.00**
SEWER - COLLECTION					
SUPERVISOR / UNDERGROUND UTILITIES	F	1.00	1.00	1.00	1.00
FOREMAN II	F	0.50	0.50	0.50	0.50
EQUIPMENT OPERATOR I	F	2.00	2.00	2.00	2.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00
UTILITIES MECHANIC II	F	2.00	2.00	2.00	2.00
TOTAL		**6.50**	**6.50**	**6.50**	**6.50**
SEWER - INDUSTRIAL WASTE					
WASTE WATER CHEMIST	F	1.00	1.00	1.00	1.00
CONTROL CHEMIST	F	1.00	1.00	1.00	1.00
TOTAL		**2.00**	**2.00**	**2.00**	**2.00**
TOTAL SEWER FUND		**15.33**	**15.33**	**15.33**	**15.33**
SOLID WASTE					
SOLID WASTE - ADMINISTRATION					
C.A.T. DIRECTOR	F	0.10	0.00	0.00	0.00
TOTAL		**0.10**	**0.00**	**0.00**	**0.00**

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2009 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2006 FTE	2007 FTE	2008 FTE	2009 FTE
SWIMMING POOL					
POOL MANAGER	S	0.29	0.24	0.29	0.29
ASSISTANT POOL MANAGER	S	0.28	0.24	0.28	0.28
WATER SAFETY INSTRUCTOR	S	0.19	0.19	0.19	0.23
LIFEGUARD	S	4.30	3.38	4.30	4.20
TOTAL		**5.06**	**4.05**	**5.06**	**5.00**
SERVICE CENTER					
CONTRACT / TRANSPORTATION MANAGER	F	0.40	0.00	0.00	0.00
LABORER II	P	1.00	1.00	0.75	0.00
MAINTENANCE WORKER	F	0.00	0.00	0.00	0.50
TOTAL		**1.40**	**1.00**	**0.75**	**0.50**
SERVICE CENTER - GARAGE OPERATIONS					
FLEET MANAGEMENT SUPERVISOR	F	1.00	0.00	0.00	0.00
FLEET MECHANIC	F	2.00	0.00	0.00	0.00
CUSTODIAN	P	0.04	0.00	0.00	0.00
TOTAL		**3.04**	**0.00**	**0.00**	**0.00**
REVENUE COLLECTIONS					
REVENUE COLLECTION SUPERVISOR-TAX	F	0.00	0.00	0.00	1.00
REVENUE COLLECTION SUPERVISOR-UTILITY BILLING	F	0.00	0.00	0.00	1.00
ACCOUNT CLERK I	F	0.00	0.00	0.00	4.00
CLERK TYPIST I	P	0.00	0.00	0.00	0.50
TOTAL		**0.00**	**0.00**	**0.00**	**6.50**
GARAGE / FLEET MAINTENANCE					
FLEET MANAGER	F	0.00	1.00	1.00	1.00
FLEET MECHANIC	F	0.00	2.00	2.00	2.00
CUSTODIAN	P	0.00	0.04	0.04	0.04
TOTAL		**0.00**	**3.04**	**3.04**	**3.04**
INFORMATION TECHNOLOGY					
INFORMATION TECHNOLOGY MANAGER	F	1.00	1.00	1.00	1.00
NETWORK ADMINISTRATOR	F	1.00	1.00	1.00	1.00
TECHNICIAN	F	1.00	1.00	1.00	1.00
GIS TECHICIAN	F	0.00	0.00	1.00	1.00
TOTAL		**3.00**	**3.00**	**4.00**	**4.00**
GRAND TOTAL		**239.93**	**238.19**	**242.89**	**244.08**

The following is an excerpt from the "Introduction" Chapter of the City of Sidney's Comprehensive Plan, which was updated in 2002 and is in the process of being updated in 2008.

This plan was originally completed in 1997. It is generally recommended that comprehensive plans be updated every five years. This allows time for most immediate and short-term strategies to be implemented and many mid term strategies to be initiated. Through this update to the 1997 Comprehensive Plan, the City is among only a few communities that have updated their plan within five years of acceptance. By doing this, many of the recommendations can be validated and if necessary, these strategies can be revisited to reflect changing circumstances or trends. Those responsible for implementing the Plan can also measure their progress.

As the old saying goes, "If you don't know where you're going, you don't know how to get there." This saying simply describes the reasons behind preparing a new plan for Sidney. This effort brought the community together, debated important issues and resulted in a consensus regarding the City's future. Its implementation is the next bold step.

But more importantly the Comprehensive Plan provides sound guidance as to the City's priorities for expansion and future development. Sidney is a unique community with outstanding assets that continually attract employers and residents. The historic Courthouse Square, abundant parks and recreation facilities, Great Miami River and other factors are important to protect as the community grows.

Ensuring public utilities are adequate to support a future population of 30,000 is a major target of the Comprehensive Plan. The City provides an outstanding level of quality services, including utilities, and it is the Plan's intent that this level can be maintained and that sufficient revenues will exist to support its continuation. Likewise key transportation improvements are recommended to enhance the City's transportation network.

In the end it becomes clear that this Plan is important because it serves as the City's official set of development policies, which should guide City Council, Planning Commission and the Administration over the next 10 to 15 years. This Plan has also captured the public's priorities through the Community Forums and other meetings held to gather input. This is a Plan that reflects the community's broad priorities.

The Comprehensive Plan is adopted by resolution and not by ordinance -- which gives the City flexibility in its implementation. Plans by their definition are "living" documents, which will continue to evolve over time. The City will revisit the Plan on an annual basis and prepare major updates every five years. This will ensure that Sidney's Comprehensive Plan remains vital and responsive to the community.

The following is the "Executive Summary" Chapter of the City of Sidney's Comprehensive Plan.

1. Executive Summary

A. Introduction

The Sidney Comprehensive Plan establishes a policy framework for guiding expansion of the City and future development over the next 10 to 15 years. The Plan recommends an urban services boundary that defines utility service areas and within which future development should take place. The Plan supports a build-out population of 35,000. Ensuring that future development is an asset to the community and fits in with existing development is stressed. Providing for a balanced economy and more housing opportunities also is stressed. Meeting the transportation needs of the City is highlighted by several roadway recommendations. The Executive Summary addresses the following areas:

- **Vision and Mission Statements**
- **Major Objectives**
- **Implementation**

B. Vision and Mission Statements

The policy basis for the City's Comprehensive Plan is captured by the following key statements. The statements are based upon the ideas generated by the public at the first set of community forums. Those ideas were used by the Steering Committee to draft mission statements, which were summarized into an overall vision statement.

1. Vision Statement

The following Vision Statement was prepared as a means of capturing the collective intent and vision of the 11 mission statements:

A vibrant, attractive community encouraging the values of livability, balanced growth, revitalization and conservation, within a safe, healthy and sustainable environment.

2. Mission Statements

The Comprehensive Plan is structured by a series of chapters and a mission statement was prepared for each as the beginning point for developing individual policies and implementation strategies. The mission statements were written using almost 500 ideas generated by the public at Community Forum #1, which was held at two locations plus a special meeting with Sidney High School seniors. The following are the mission statements:

a) Community Facilities

The community facilities mission is to improve community facilities, especially parks, youth and senior centers, schools and cultural arts.

b) Community Services

The community services mission is to improve community services with regard to safety, education, recreation and public health.

c) Downtown

The downtown mission is to revitalize the downtown with an emphasis on history, activities, commerce and the physical environment.

d) Economic Development

The economic development mission is to retain and attract commercial, retail and industrial businesses, and diversify the job base to increase opportunity and attract quality jobs.

e) Housing

The housing mission is to provide housing opportunities for all residents, with an emphasis on affordability.

f) Natural Resources

The natural resources mission is to conserve natural resources with concern for wildlife, reducing pollution and use of the river corridor.

g) Land Use

The land use mission is to balance growth at a moderate rate consistent with the natural and built environment, with an emphasis on infill development to create a livable and attractive community.

h) Transportation

The transportation mission is a transportation system that relieves congestion, enhances traffic flow and supports transportation alternatives.

i) Urban Design

The urban design mission is to beautify the City and preserve historic structures.

j) Utilities

The utilities mission is to provide water, sewer and stormwater services that meet current needs and future growth.

C. Major Initiatives

1. Overview

The Comprehensive Plan recommends a number of initiatives to guide corporate expansion and future physical development in Sidney. These initiatives are represented in the individual plans as well as objectives within each element. This section provides a brief summary of the major initiatives.

2. Major Objectives

The following is a list of the major objectives recommended in the Comprehensive Plan:

a) Expand the park system, improve recreation facilities and expand park programming.

b) Expand safety services, particularly police and fire protection as the City grows.

c) Encourage revitalization of downtown, strengthen the local economy and attract tourists.

d) Increase amount and quality of retail, retain and attract quality businesses, diversify the labor force and encourage tourism.

e) Expand the housing stock and encourage affordable new construction.

f) Promote balanced growth concurrent with utility expansion and plan for residential, commercial and industrial development.

g) Protect wildlife, reduce pollution and improve the Great Miami River corridor.

h) Improve traffic flow, reduce truck traffic downtown, expand public transportation and increase parking downtown.

i) Beautify the City and preserve historic resources.

j) Maintain clean water, reduce inflow/infiltration, continue long term utility planning and ensure developers pay a fair share of utility improvements.

D. Implementation

1. Overview

A series of strategies are presented in the Comprehensive Plan to provide detailed guidance for each objective. These strategies are the heart of the Plan and indicate actions, responsible parties, timeframe and estimated costs where available. The following is a summary of the major strategies.

2. Major Strategies

The following is a list of the major strategies recommended in the Comprehensive Plan:

a) Develop a parks, recreation and open space master plan.

b) Determine the site, design, timing and funding of a northend fire station.

c) Continue to encourage Mainstreet Sidney's role, and encourage additional specialty shops and housing downtown.

d) Create a business competitiveness initiative, implement tourism marketing, formalize business recruitment and encourage entrepreneurial development.

e) Encourage housing rehabilitation, target key neighborhoods, promote affordable housing incentives and pursue additional state grants.

f) Establish an urban services boundary and plan utilities accordingly and assist developers where beneficial to extend utilities.

g) Encourage infill development downtown, industrial development west of I-75, commercial development along SR 47 and Vandemark Road, office development along I-75 near SR 29 and CR25A, and residential development east of I-75 in the City's northend.

h) Minimize development impacts on the environment, improve traffic flow, focus economic incentives on light industry and research and development and preserve more public land along the Great Miami River.

i) Extend several key roads and improve key congested intersections, provide alternate truck routes, expand dial-a-ride services, develop a parking garage downtown, improve roadway infrastructure and expand biking as an alternative transportation mode.

j) Implement streetscape improvements downtown, recognize beautification projects, expand landscaping requirements, continue to beautify SR 47 between I-75 and downtown and adopt incentives to encourage historic preservation.

k) Protect water sources, plan for long term system improvements, provide key improvements when financing is assured and continue to require developer contributions.

City of Sidney Comprehensive Plan - Implementation Strategies

The following table lists the strategies recommended in the Comprehensive Plan for the City of Sidney. These strategies are reviewed by the senior directors and discussed with the City Manager prior to the preparation of the Five-Year Plan.

These strategies were originally developed in 1997. During 2002, these were updated. These will be updated again during 2009.

PAGE *	#	STRATEGY	LEAD	TIME FRAME	ESTIMATED COST	YEAR
Strategies for Community Facilities and Services						
3.16	1a1	Implement Parks and Recreation Master Plan	Parks Director	ST	$30,000-$50,000	2001
3.16	1a2	Studying the City's parkland dedication requirements in the Subdiv. Regs.	Planning Director	ST	In-House	1998
3.16	1a3	Improving Linkages between parks and neighborhoods	Parks Director	O	Project Specific	Ongoing
3.16	1b1	See strategy 1a.1	Parks Director	ST	See Comm. Fac. 1a.1	2001
3.17	1c1	Providing teen/older youth activities	Recreation Specialist	ST	In-House	1999
3.17	1c2	Expanding summer and winter activities	Recreation Specialist	ST	In-House	1999
3.17	1d1	Select a site for a new Police Department	City Manager	ST-IP	In-House	2004
3.17	1d2	Construct a new Police Department	City Manager	ST-IP	$6 million to $8 million	2005
3.17	1d3	Renovate Municipal Building	City Manager	MT	$3 million to $4 million	
3.18	1d4	Expanding community-based policing, expanding anti-drug efforts, including expanding neighborhood watch programs.	Police Chief	ST-IP	In-House	Ongoing
3.18	1d5	Improving police technology through on-board computers in police vehicles.	Police Chief	ST-IP	$210,000 for data terminals	1997 1998 Ongoing
3.18	1d3.1	Completing a feasibility study and if needed, acquiring land to build a fire station to service the City's north end	Fire Chief	ST	$50,000 per acre	
3.18	1d3.2	Build a fire station to serve City's northend (contingent upon result of 1d3.1)	Fire Chief	MT	$1 million	
3.18	1e1	Maintaining and operating the senior center	City Manager	ST	Annual Budget	Ongoing
3.19	1f1	Continuing the street tree program and studying its expansion	Parks Dir	O	Annual Budget	Ongoing
3.19	1f2	Improving enforcement of trash and litter regulations	Fire Chief	O	In-House	Ongoing
3.19	1f3	Continue to evaluate the property maintenance code and boosting enforcement	Fire Chief	O	In-House	Ongoing
3.19	1g1	Preparing technology master plan	City Manager	ST	In-House	2004
3.18	1g2	Developing in-house computer network	City Manager	ST	In-House	1998-2000
3.2	1h1	Supporting historical landmarks and cultural sites	Planning	O	In-House	Ongoing
Strategies for Downtown						
4.5	1a	Encouraging off-street parking	Planning Director	ST	Project Specific	1999 - 2001
4.5	1b	Addressing tax delinquent, deteriorated properties.	City Manager	MT	Project Specific	Ongoing
4.5	1c	Retaining and attracting government offices in downtown and providing parking	City Council	O	Project Specific	1999 2000 Ongoing
4.5	1d	Maintaining the number and duration of community activities downtown	Mainstreet Sidney	O	Project Specific	Ongoing
4.6	1e	Expanding the library			Project Specific	
4.6	1f	Visually connecting downtown to I-75 through streetscape improvements and decorative signage	Public Works Director	LT	Project Specific	2000-2001 (partial)
4.6	1g	Continuing the river corridor project through the downtown with pedestrian connections	Parks Director	ST	See Comm. Fac. 1a.1	2000 Study
4.6	2a	Maintaining Mainstreet Sidney's role in promoting and utilizing coordinating retail marketing	Mainstreet Sidney	ST-IP	Project Specific	Ongoing
4.6	2b	Attracting specialty shops and small businesses and tourism-related attractions.	Planning Director	ST	In-House	Ongoing

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City of Sidney Comprehensive Plan - Implementation Strategies

PAGE *	#	STRATEGY	LEAD	TIME FRAME	ESTIMATED COST	YEAR
4.6	2c	Encouraging quality downtown housing	Planning Director	MT	In-House	2001-Zoning Code Update
4.7	2d	Expanding incentives for downtown businesses	Planning	MT	In-House	1998
4.7	2e	Increasing safety downtown	Police Chief	ST-IP	In-House	Ongoing
4.7	2f	Encouraging owner's responsibility for maintaining buildings	Fire Chief	O	In-House	Ongoing
4.7	2g	Develop civic multi-purpose facility	City Manager	MT	Project Specific	
4.7	2h	Create meeting or conference venue	Mainstreet	MT	Project Specific	
4.7	2i	Increase number of restaurants	Mainstreet	ST	In-House	Ongoing
4.8	2j	Enhance tourist attraction/entertainment	City Manager	ST	Project Specific	
4.8	2k	Family entertainment center	City Manager	ST	Project Specific	
4.8	3a	Capital rehabilitation & equipment program	Chamber of Commerce	ST	In-House	
4.9	3b	Tourism development	City Manager	ST	In-House	
4.9	3c	Tax increment financing (TIF) district	City Manager	ST	In-House	

Strategies for Economic Development

5.14	a	Create Sidney Business Competitiveness Initiative (SBCI)	WODC	ST-O	In-House	
5.15	b	Tourism Marketing Strategy	Planning Director	ST-O	$27,500	2002-retail analysis; formation of CVB
5.15	c	New Business Recruitment	WODC	ST	$40,000	Ongoing
5.16	d	Entrepreneurial Development Strategy	Planning	MT-O	$25,000 annually	

Strategies for Housing

6.9	1a	Encouraging rehabilitation and maintenance of existing housing and target existing, depressed neighborhoods with incentive package to encourage reinvestment and homeownership.	Planning Director	ST	In-House	Ongoing CHIP
6.9	1b	Preparing a residential market study to identify current and future gaps in housing stock, and targeting the State average on affordability	Planning Director	MT	In-House	2002
6.10	1c	Pursuing Comprehensive Housing Improvement Program (CHIP)	Planning	O	In-House	Ongoing
6.10	1d	Implement Housing Marketing Plan to ensure an adequate supply of move-up housing	City Manager	O	$20,000 marketing budget and In-House	Ongoing
6.10	2a	Developing an education program that promotes current affordable housing incentives	Planning Director	ST	In-House	Ongoing
6.10	2b	Studying the role of the City's development regulations	Planning	MT	In-House	Ongoing
6.11	2c	Implementing the Comprehensive Housing Improvement Strategy	Planning Director	O	In-House	Ongoing CHIP

Strategies for Land Use

7.20	1a	Establishing an urban services area.	Public Works Director	ST	In-House	2002
7.20	1b	Encouraging the positive and sensitive integration of new non-residential development with existing neighborhoods and business	Planning Director	ST	In-House	Ongoing
7.20	1c	Encouraging infill development and mixed-use development in the downtown with strong pedestrian linkages	Planning Director	ST	In-House	Zoning code update 2000/01
7.20	1d	Adopting a capital improvements plan that complies with the urban services area.	Public Works Director	O	In-House	Ongoing
7.21	1e	Assisting developers where needed to extend utilities to difficult areas in order to promote growth in those areas	Public Works Director	O	In-House	Ongoing
7.21	1f	Timing infrastructure to support moderate growth rate.	Public Works Director	O	In-House	Ongoing
7.21	1g	Preserving Agriculture	City Manager	O	In-House	Ongoing
7.21	2a	Protecting Residential development from industrial encroachment	Planning	O	In-House	Ongoing
7.21	2b	Designating sufficient undeveloped property for new residential development	Planning Director	O	In-House	Ongoing

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City of Sidney Comprehensive Plan - Implementation Strategies

PAGE *	#	STRATEGY	LEAD	TIME FRAME	ESTIMATED COST	YEAR
7.22	3a	Designating sufficient undeveloped property for new commercial development.	Planning Director	O	In-House	Ongoing
7.22	3b	Continuing downtown revitalization	City Manager	ST	See Downtown 1a	Ongoing
7.22	3c	Encouraging redevelopment and reinvestment for business	City Manager	ST	In-House	Ongoing
7.22	3d	Being a pro-business community	City Manager	O	See Economic Development Plan	Ongoing
7.22	4a	Designating sufficient undeveloped property for new industrial development	Planning Director	O	In-House	Ongoing
7.22	4b	Strengthening role of airport.	City Manager	O	Project Specific	Ongoing
7.23	5a	Revise Zoning Code to create new Planned Mixed-Use District	Planning	ST	In-House	
7.23	5b	Prepare set of design guidelines for Planned Mixed-Use District	Planning	ST	In-House	
Strategies for Natural Resources						
8.5	1a	Minimizing environmental impacts of new development	Planning	MT	In-House	Ongoing
8.5	2a	Improving traffic flow and reducing congestion, and encouraging car pooling and Shelby Public Transit (formerly Dial-A-Ride) participation	Assistant City Manager	LT	Project Specific	
8.5	2b	Reviewing and amending if necessary on-site lighting guidelines and signage stds	Public Works Director	LT	In-House	
8.5	2c	Focusing economic incentive on light manufacturers and research & develop.	City Manager	O	In-House	Ongoing
8.5	2d	Expanding the urban forest	Public Works Director	O	See Comm Fac 1f.1	Ongoing
8.6	3a	Purchasing additional public parkland within the Great Miami River corridor.	Parks Director	ST-O	Project Specific	2000 Study
8.6	3b	Obtaining conservation easements for private land within the 100-year floodplain	Parks Director	LT	Project Specific	
8.6	3c	Maintaining and reforesting public lands along the Great Miami River and its tributaries	Parks Director	LT	Project Specific	
8.6	3d	Encouraging residential development along the river corridor through an incentive package	Planning Director	LT	In-House	
8.6	3e	Preparing and implementing an open space master plan for the Great Miami River and its major tributaries	Parks Director	ST	See Comm Fac 1a.1	2000 Study Ongoing
8.7	3f	Providing strong pedestrian linkages between the public river corridor and the downtown	Parks Director	ST	See Comm Fac 1a.1	Ongoing

Strategies for Transportation

9.6	1a	Extending Hoewisher Road	Public Works Director	MT	$4.5 million	1998-2004
9.6	1b	Improving intersections at SR 47-Vandemark Road, SR 47-Fourth Ave., and Russell Road - Wapakoneta Avenue	Public Works Director	ST	Project Specific	2000-2002
9.6	1c	Improving the SR 47 corridor west of I-75	Public Works Director	ST - MT	Project Specific	2000-2001
9.7	1d	Extending Stolle Avenue	Public Works Director	MT	$80/lane-ft	
9.7	1e	Extending McCloskey School Road	Public Works Director	LT	$80/lane-ft	
9.7	1f	Extending Fourth Avenue	Public Works Director	LT	Project Specific	
9.7	2a	Enforcing truck weight limits	Police Chief	ST	In-House	Ongoing
9.7	2b	Providing alternate truck routes	City Engineer	LT	Project Specific	
9.8	2c	Reducing number of turns	City Engineer	LT	Project Specific	
9.8	3a	Extending Dial-A-Ride services	Transportation Director	MT	Project Specific	2004-2005
9.8	3b	Providing transportation needs for elderly	Assistant City Manager	MT	Project Specific	Ongoing
9.8	4a	Developing parking garage	Public Works Director	MT	Project Specific	
9.8	4b	Expanding amount of surface parking.	Planning Director	ST	See Downtown 2a	1998-2000

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City of Sidney Comprehensive Plan - Implementation Strategies

PAGE *	#	STRATEGY	LEAD	TIME FRAME	ESTIMATED COST	YEAR
Strategies for Transportation (continued)						
9.8	5a	Preparing access management plan maps for SR 47 and Vandemark Rd.	City Engineer	ST	$10,000	2000 2002
9.9	5b	Developing access management policy ban	City Engineer	MT	$30,000 for study	2000
9.9	6a	Restoring and maintaining alleys	Public Works Director	O-IP	Project Specific	Ongoing
9.9	6b	Requiring the implementation of road infrastructure (new or improvement to existing) concurrent with development	Public Works Director	LT	Project Specific	Ongoing
9.9	6c	Establishing alternative funding sources	City Manager	LT	In-House	Ongoing
9.10	6d	Implementing roadway standards for development	City Engineer	O	In-House	Ongoing
9.10	7a	Preparing and implementing a bike master plan.	Parks Director	ST	In-House	2001
9.10	7b	Extending the Great Miami River bike path (Veteran's Memorial Walkway).	Parks Director	ST	See Trans 7a	1997 1999
9.10	7c	Requiring bike racks and on-site connections to bike paths in major developments	Parks Director	LT	In-House	
9.10	8a	Construct new arterial roadway to join Michigan St. and Russell Rd.	City Engineer	MT	Unknown	
9.10	8b	Extend and improve Hoewisher Road	City Engineer	MT	Unknown	
9.10	8c	Extend and improve the above arterial from Russell Rd. to St. Mary's Ave.	City Engineer	MT	Unknown	
9.11	8d	Extend and improve the above arterial from St. Mary's Ave. to the intersection of Mason Rd.	City Engineer	LT	Unknown	
9.11	8e	Provide additions off the Hoewisher Rd extension	City Engineer	LT	Unknown	
Strategies for Urban Design						
10.8	1a1	Continuing the annual award for commercial beautification	Chamber of Commerce	O	In-House	Ongoing
10.8	1a2	Establishing an annual award for single-family residential beautification	Planning	ST-O	In-House	2000
10.8	1b	Strengthening urban design components of the City's zoning code.	City Manager	ST	In-House	2001
10.8	1c	Requiring the landscaping of new industry, businesses & off-street parking areas along major arterials and I-75	City Manager	ST-O	In-House	2001
10.8	1d	Establishing design standards for public spaces	City Manager	MT	$25,000-$35,000 for prof. serv.	
10.9	1e	Linking the downtown and I-75 through beautification of the major roadway corridors, i.e. SR 47, 25A, SR 29 and Fair Rd	Public Works Director	LT	Project Specific	2000 Ongoing
10.9	1f	Adopting and enforcing residential maintenance standards	Fire Chief	O	In-House	Ongoing
Strategies for Urban Design (continued)						
10.9	1g	Expanding the City's urban forestry program	Public Works Director	O	Annual Budget	Ongoing
10.9	2a	Adopting an incentive package to encourage historic rehabilitation adaptive reuse in targeted neighborhoods and the downtown	Planning Director	MT	In-House	1998 Dwntn. Rehab
10.9	3a	Adopt design standards for residential neighborhoods	Planning	Immediate	In-House	Ongoing
10.9	3b	Adopt design standards for commercial corridors	Planning	Immediate	In-House	Ongoing
10.9	3c	Adopt standards for key gateways	Planning	Immediate	In-House	Ongoing
10.9	3d	Adopt standards to incorporate native landscaping	Planning	Immediate	In-House	Ongoing
Strategies for Utilities - Wastewater						
11.6	1a	Maintaining a high level of awareness in community of critical nature of the wastewater system	Public Works Director	ST	In-House	Ongoing
11.6	1b	Issuing annual technical report to the City administration on wastewater system performance versus Land Use Plan	Public Works Director	ST	In-House	Ongoing
11.6	2a	Enforcing "clean water ordinances" for inflow/infiltration (I/I) containment on a homeowner basis	Public Works Director	ST-O	$3,000/house I/I reduction	Ongoing
11.6	2b	Managing and/or eliminating system inflow/infiltration (I/I)	Public Works Director	ST-O	$75,000+ per year	Ongoing

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11.7	3a	Supporting the sewer improvement fund through adequate customer fees	Public Works Director	ST-O	Increased user fees	Ongoing
11.7	3b	Expanding the Wastewater Treatment Plant	Public Works Director	ST	$2-$3 per gallon of sewage flow	2001-2002
11.7	3c	Determine fiscal impact of extending utility lines north and west of the City per the land use plan	None	None	None	
11.7	4a	Continuing to require developer participation in utility improvements	Public Works Director	O	Project Specific	Ongoing

Strategies for Utilities - Water

11.12	1a	Maintain a high level of awareness in community of critical nature of the water system	Public Works Director	ST	In-House	Ongoing
11.12	1b	Issue technical report to the City administration on water system performance versus Land Use Plan	Public Works Director	ST-O	In-House	Ongoing
11.12	2a	Systematically expand water treatment plant and raw water supply	Public Works Director	MT	Project Specific	2000 - Study
11.13	2b	Aggressively protect the Tawawa Creek and Great Miami River water sources	Public Works Director	O	Project Specific	2000-2002
11.13	2c	Plan and build above ground storage tanks	Public Works Director	O	$1.50-$2.00/gallon	
11.13	2d	Continue with in-house water modeling capability	Utilities Director	ST	$12,000 for training, hardware & software	2004
11.13	2e	Creation of two (2) pressure zones	Utilities Director	ST-MT	$2.2 million over 6 phase project	2007 2009
11.13	2f	Aggressively loop existing dead end mains and require new developments to loop water mains	Utilities Director	O	Project Specific	Ongoing
11.14	3a	Adequately support the reserve water improvement fund through adequate customer fees	Public Works Director	ST-O	Increased user fees	Ongoing
11.14	3b	Seek alternative water source	Utilities	MT	$6-8 million	
11.15	3c	Determine fiscal impact of extending utility lines north and west of the City per the land use plan	None	None	None	
11.15	4a	Continue to require developer participation in utility improvements.	Public Works Director	O	Project Specific	Ongoing
11.16	F	Adequately support the reserve water improvement fund with annual appropriations	City Council	Annually	$150,000 annually	Ongoing

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CITY OF SIDNEY
RESULTS OF COUNCIL RETREAT GOAL SETTING PROCESS
FEBRUARY 29, 2008

Below are the Top 10 Goals as voted on by City Council during the Goal Setting Process on February 23, 2008. The list reflects the title of each goal, the total points assigned by the seven voting Council members (10 points the highest) and the number of Council members who put this goal in their Top 10.

1.	Water Source	54 points	6 Council members	The City currently obtains water primarily from the Miami River. The source is subject to contamination and large fluctuation in volume, especially during drought periods. A potential new source has been identified. It is now time to access that new source.
2.	North End Fire Station	32 points	4 Council members	Fire protection and emergency medical service is a primary function for local government. The City has grown in population, dispersed primarily in the northeast. Emergency response time to these areas is growing. When the City's fire resources are in the north end, response times to the remainder of the City increase. Approximately 24 years ago, the west side substation was constructed and manned. It is time to quantify the need, identify potential locations and work towards funding for a new "north end" fire station.
3.	200 new jobs per year	31 points	5 Council members	The City hosts many corporate entities who hire from all over the region. Those corporate entities and their employees pay a large share of income, property and utility fees. Job expansion efforts need to continue.
4.	Maintain energy and support for the Central Business District	30 points	4 Council members	Sidney's Central Business District is a focal point of the community, a matter of pride and the site of much investment. It is the center of the community's professional, financial and governmental services. The downtown retail is in competition with other parts of the community. Activities, organizations and efforts to assist the Central Business District preservation, expansion and health are to be encouraged.

CITY OF SIDNEY
RESULTS OF COUNCIL RETREAT GOAL SETTING PROCESS
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5.	Neighborhood Preservation	20 points	3 Council members	The City is blessed with a sizeable number of older homes adjacent to the Central Business District. In general, the neighborhoods are attractive and provide a variety of housing options. Older neighborhoods require maintenance. There needs to be a balance between owner-occupied and rental units. Code Enforcement efforts are designed to encourage maintenance and investment. The neighborhood preservation ordinances and regulations need to be evaluated and, as necessary, clarified. Other tools to preserve housing should be analyzed.
6.	Crime Program	16 points	3 Council members	Crime in the neighborhoods of the City of Sidney is always a concern. Efforts will be made to analyze centers of activity and provide additional support in terms of education, police activity, etc.
7.	Curb/Gutter Program	14 points	3 Council members	Curbs and gutters are an integral part of the street surfaces. They provide definition for roadways, move stormwater and protect property values. Much of the City's curbs are in excess of fifty years old. Programs will be reviewed to provide curb and gutter improvements to complement the street repaving program.
8.	Cultural Corridor	14 points	3 Council members	The City is blessed with community public assets, concentrated on North Street. Ross Historic Center and Amos Library have begun the acquisition of adjacent properties for expansions. The City will work with a variety of partners to provide complementary infrastructure improvements in the North Street area.
9.	Maintain Existing Services without increasing income tax	14 points	2 Council members	The City has enjoyed economic stability throughout the decades of the 60's, 70's, 80's and 90's due to the expansion of local economy. This has allowed the City to enjoy lower than average income tax rates. It is important that the community live within its means. Efforts will be made to continue current service levels funded through the existing 1.5% income tax.

CITY OF SIDNEY
RESULTS OF COUNCIL RETREAT GOAL SETTING PROCESS
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10.	Encourage Wapakoneta Avenue investments	13 points	3 Council members	Wapakoneta Avenue (Co. Rd 25-A North) is a mixture of retail and residential. The portion between Harmon Park to the south and Russell Road to the north hosts many important small businesses, competing with the stores located on west SR-47 where there is a higher traffic count. Transportation systems on Wapakoneta Avenue need to be enhanced and I-75 access improved. The design and capacity of the Russell Road/Wapakoneta Avenue traffic signal needs to be reviewed and, if necessary, enhanced.

GENERAL FUND

The General Fund is used to account for government resources not accounted for in any other fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the City Charter and/or the general laws of the State of Ohio.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Street Repair & Maintenance Fund. To account for state-levied and controlled gasoline tax and motor vehicle registration fees designated for street maintenance and repair.

State Highway Fund. To account for the portion of the state gasoline tax and motor vehicle registration fees designated for street maintenance and repair of state highways within the City.

County Auto License Fund. To account for county-levied motor vehicle registration fees designated for street construction, maintenance and repair.

Municipal Income Tax Fund. To account for the collection, collection costs and distribution of City-levied income tax.

Convention and Visitors' Bureau Fund. To account for 25% of the funds received from the 6% lodging tax for the operation of a convention and visitors' bureau. The remaining 75% of the tax proceeds are accounted for in the General Fund.

Insurance Fund. To account for funds received from insurance claims to repair or replace city assets.

Separation Payment Fund. To account for the payment of eligible vacation and sick leave balances to employees at retirement, and the accumulation of resources for that purpose.

Parking Enforcement Fund. To account for the operations of the parking system and related expenditures. The operating expenditures are supported by fines and customer charges while the capital improvements are subsidized by the General Fund.

Drug Law Enforcement Fund. To account for mandatory fines collected for drug offenses.

Law Enforcement Fund. To account for the proceeds from the confiscation of contraband.

Indigent Driver Alcohol Treatment Fund (Municipal Court). To account for mandatory fines for DUI arrests that are used to treat drivers who cannot afford the rehabilitation.

Enforcement & Education Fund. To account for financial resources used to educate and treat persons with alcohol related problems and to enhance law enforcement activities as a deterrent to the operation of motor vehicles while under the influence of alcohol.

Health Department Building Lease Fund. To account for the operation and maintenance of the building that is leased to the county health department.

F.E.M.A. Grant Fund. To account for funds received from Federal Emergency Management Association (FEMA).

Probation Grant Fund. To account for funds received from the Ohio Department of Rehabilitation and Corrections for the operation of the Municipal Court's probation department.

Municipal Court Special Projects Fund. To account for additional court fees levied in accordance with Ohio Revised Code for the purpose to acquire and pay for special projects of the court.

Indigent Driver Interlock and Alcohol Monitoring Fund (Municipal Court). To account for additional court fees levied in accordance with Ohio Revised Code for the purpose of providing alcohol monitoring equipment for those cases that cannot afford to purchase it.

Municipal Court Computer Fund. To account for additional court fees levied in accordance with Ohio Revised Code for the sole purpose of procuring and maintaining computer systems for the office of the clerk of court.

Cemetery Fund. To account for the operation and maintenance of the cemetery facilities.

Cemetery Maintenance Fund. To account for that portion of cemetery sales revenue directed by City policy to be held for the perpetual care of Graceland Cemetery.

Mausoleum Maintenance Fund. To account for that portion of cemetery sales revenue directed by City policy to be held for the perpetual maintenance and repair of the mausoleum at Graceland Cemetery.

C.D.B.G. Fund. To account for state funds and federal funds passed through state agencies for community development activities.

C.D.B.G. Revolving Loan Fund. To account for loans and repayment of loans for businesses who qualify for low interest loans for economic development.

C.D.B.G. Program Income Fund. To account for the income generated from C.D.B.G. grant programs. Funds must be used for grant-eligible activities.

H.O.M.E. Program Income Fund. To account for income generated from HOME grant programs, primarily loans and repayments of loans made in HOME-funded housing projects. Funds must be used for grant-eligible activities.

CRA Fund. To account for the annual fees paid by owners benefiting Community Reinvestment Area (CRA) tax abatement. This fee may be used to pay for expenses incurred in preparing the CRA annual report or expenses incurred by the tax incentive review committee.

Capital Investment Fund. To account for financial resources accumulated for the acquisition and construction of general fixed assets.

Imprest Cash Fund. To account for funds held in cash for various funds to allow for operating cash supplies.

TIF – Kuther Road Fund. To account for the financial resources and expenditures related to the development of the water and sewer infrastructure along Kuther Road.

TIF – Menards Fund. To account for the financial resources and expenditures related to the development of the southwest sanitary sewer.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities, other than those financed by proprietary funds and trust funds.

Capital Improvement Fund. To account for the income tax resources earmarked for capital improvements used for general improvement of all City facilities and operations.

Special Assessment Construction Fund. To account for the financial resources used for the improvement of sidewalks and dangerous buildings within the City.

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises for which 1) the intent of the government's legislative body is that goods or services provided to the general public on a continuing basis be financed or recovered primarily through user charges or 2) the government's legislative body has decided that periodic determination of net income is appropriate for accountability purposes.

Water Fund. Accounts for the operation of the waterworks distribution system and related expenses, including capital improvement and debt service. The operation is exclusively financed by customer user charges.

Sewer Fund. Accounts for the operation of the sanitary sewer collection and treatment system and related expenses, including capital improvement and debt service. The operation is exclusively financed by customer user charges.

Stormwater Management Fund. To account for the operation and maintenance of the stormwater system, and related expenses, including capital improvement.

Transportation Fund. To account for the operation and maintenance of the Shelby Public Transit (formerly Dial-A-Ride) service, and related expenses, including capital improvement.

Airport Fund. Accounts for the operation of the airport facility and related expenses, including capital improvement. The operating expenses and capital improvements are supported by customer charges and additional funding, as necessary, from the General Fund.

Yard Waste Fund. Accounts for the operation of the yard waste collection system and related expenses, including capital improvements. The operations are financed through a subsidy from the General Fund.

Solid Waste Fund. Accounts for the operation of the solid waste collection system and related expenses, including capital improvements. The operations are financed through user charges.

Swimming Pool Fund. Accounts for the operation of the public swimming pool and related expenses, including capital improvements. The operating expenses are financed through user charges while the capital improvements are subsidized by the General Fund.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Service Center Building Fund. To account for the operation of the Service Center building. This activity is funded by charges to City departments that use this service.

Garage/Fleet Operation Fund. To account for the operation of the municipal garage. This activity is funded by charges to City departments that use this service.

Technology Fund. To account for the costs of purchasing and maintaining the City's computer and phone systems and the allocation of those costs to the using departments on a cost-reimbursement basis.

Revenue Collections Fund. To account for the operation of the City's centralized income tax and utility billing and collections department. This activity is funded by charges to City department for which monies are collected.

AGENCY FUNDS

Agency funds are used to account for assets held on behalf of other parties.

Medical Reimbursement Fund. To account for employee payroll withholdings designated for employees' medical reimbursement accounts established under a Section 125 Cafeteria Plan.

Port Jefferson Reserve Fund. To account for funds collected on behalf of the Village of Port Jefferson. These funds are collected with sewer bills from residents of the Village.

River Clean Up – Agency Fund. To account for funds collected and disbursed on behalf of the Upper Great Miami River Watershed Protection Project.

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

I. PURPOSE AND SCOPE

The City of Sidney has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of services desired by the public. Sound financial policies are necessary to carry out that responsibility.

This Statement of Financial Policy provides a summary of significant financial and budgetary policies required by state law, the City Charter, City ordinances, accounting principles generally accepted in the United States, and administrative practices.

This policy is designed to: 1) provide conceptual standards for financial decision-making, 2) enhance consistency in financial decisions, and 3) establish parameters for administration to use in directing the day-to-day financial affairs of the City.

The scope of these policies includes budgeting, financial reporting, auditing, internal controls, asset management, risk management, capital improvement program, debt management and financial performance targets.

II. REVIEW OF POLICIES

These policies shall be reviewed periodically and will be presented to Council annually during the budget review.

III. BUDGETING AND FINANCIAL PLANNING

A. Financial Planning Elements

The major elements of the budgeting / financial planning process for the City of Sidney are:

1. City of Sidney Comprehensive Plan - this document establishes a policy framework to guide the expansion of the City and future development over a ten to fifteen year period.
2. Five -Year Financial Plan - updated annually, this plan projects operating funds' financial performance, estimates funding needs, identifies funding sources and expands upon the Comprehensive Plan by estimating the costs and funding for projects and programs that accomplish the long term goals of the City.
3. Annual Operating and Capital Budgets - annual financial plan of the organization.

B. Long-Term Focus

The City recognizes the importance of long-term strategic planning, as evidenced by its Comprehensive Plan. Similarly, it recognizes that prudent financial planning considers the multi-year implications of financial decisions.

The City shall maintain a long-term focus in its financial planning that is mindful of the long-term objectives of the City.

C. Conservatism

Revenues will be projected conservatively, but realistically, considering:

a. past experience;
b. the volatility of the revenue source;
c. inflation and other economic conditions;
d. the costs of providing the service.

One-time or special purpose revenues will be used to finance capital projects or for expenditures required by the revenue, and not to subsidize recurring personnel costs or other operating costs.

Expenditures will be projected conservatively considering

a. a conservative, but likely, scenario of events (versus "worst case scenario");
b. specific identified needs of the program or service;
b. historical consumption and trends;
c. inflation and other economic trends.

D. Five-Year Financial Plan

A five-year financial plan shall be updated on an annual basis. The plan shall include all major operating funds and all capital improvement funds of the City. The purpose of this plan is to:

1) identify major policy issues for City Council consideration prior to the preparation of the annual budget;
2) establish capital project priorities and make advance preparation for the funding of projects within the five-year horizon;
3) make conservative financial projections for all major operating funds and all capital improvements to provide assurance that adequate funding exists for proposed projects and services;
4) identify financial trends in advance or in the early stages so that timely corrective action can be taken, if needed;
5) communicate the City's plans to the public and provide an opportunity for the public to offer input.

E. Annual Operating and Capital Budget

Scope. The operating and capital budget is the City's annual financial operating plan. All funds, except federal and state grant funds, will be subject to appropriation by Council.

Balanced Budget. The budget will be "balanced" for each fund. The proposed cash resources of each fund (beginning of year unencumbered fund balances plus estimated receipts) will exceed appropriations. When necessary, the following budget-balancing strategies will be used, in order of priority :

1) reduce expenditures through improved productivity;
2) shift expense to other parties;
3) create new service fees or increase existing fees;
4) seek tax rate increases;
5) reduce or eliminate services.

Budget Process. The policy of the City is to have the annual operating and capital budgets approved prior to January 1 of each year.

The City follows procedures prescribed by State law in establishing its budgets as follows:

(1) The County Budget Commission has suspended the requirement to prepare a tax budget. In lieu of the tax budget, about January 1 of each year, the City will submit to the Budget Commission a report of estimated revenue and actual unencumbered cash balances by fund. Thereafter, the County Budget Commission will issue an Official Certificate of Estimated Resources (OCER).

(2) Unencumbered appropriations lapse at year-end. State law provides that no contract, agreement or other obligation involving the expenditure of money shall be entered into unless the Finance Officer first certifies that the money required for such contract, agreement, obligation or expenditure is in the treasury, or is anticipated to come into the treasury, before the maturity of such contract. (O.R.C. 5705.41)

(3) All funds of the City have annual budgets legally adopted by the City Council. The exception is that when the City receives federal or state grant funds to aid in paying the cost of any program, activity, or function of the City, the amount received is deemed appropriated for such purpose. (O.R.C. 5705.42)

The City Manager acts as budget officer for the City and submits a proposed operating budget to the City Council on an annual basis. Public hearings are held to obtain taxpayer input. The Council enacts the budget through passage of an ordinance.

Budget Format and Structure. 1) The budget will be prepared on the cash basis. 2) The budget will be on a departmental basis. 3) The budget will be sufficiently detailed to identify all significant sources and uses of funds. The format will include the following on a fund-by-fund basis: estimated beginning fund balances; estimated receipts; projected cash disbursements and encumbrances; and the estimated year-end fund balances. Actual prior year data and projected current year results will be presented for comparative purposes.

Legal Level of Control. The "legal level of control" is the level of detail as approved by Council in the appropriation ordinance. Legal level of control for the City of Sidney is based on two subtotals for each department: 1) Personal Services, and 2) Contractual, Materials and Other.

F. Modifications to the Budget

Supplemental Appropriations. Amendments to authorized appropriations at the legal level of control may be made from time to time as changing circumstances dictate. These will be recommended to City Council by the City Manager along with the rationale supporting the request(s). Such budget amendments must be approved by ordinance of Council.

IV. CAPITAL IMPROVEMENT PROGRAM / CAPITAL BUDGET

The City shall provide for adequate maintenance of the capital plant and equipment and provide for orderly replacement.

A. Five-Year Capital Plan

The City shall prepare a five-year capital plan and update it annually. The plan will prioritize all anticipated capital projects and determine availability of funding.

B. Capital Budget

An annual capital budget will be prepared and approved by Council as a part of the annual budget.

Scope. The Capital Budget encompasses the Capital Improvement Fund, Water Reserve Fund, Sewer Improvement Fund, Airport Improvement Fund, Stormwater Improvement Fund, Transportation Improvement Fund, and other capital project funds established from time to time for specific projects.

Eligible Projects. The purchase or construction of a fixed asset with an acquisition cost of at least $10,000 is eligible for funding as a capital project.

Funding Sources. A recommended funding source and resource availability shall be presented to Council for each project. Water Fund and Sewer Fund capital projects are funded from water and sewer user charges. Airport Improvement Fund projects are funded by grants and transfers from the General Fund, Capital Improvement Fund, or Airport Fund. Transportation Improvement Fund projects are funded by grants and transfers from the Transportation Fund. Stormwater Improvement Fund projects are funded by transfers from the Capital Improvement Fund. Other capital projects are funded from the Capital Improvement Fund. The Capital Improvement Fund receives it's funding primarily from : 1) 20% of municipal income tax collections net of costs of collection; 2) transfers from the General Fund; and, 3) transfers from the Capital Investment Fund and 4) grants. Administration will investigate all potential alternative funding sources, such as federal or state grants.

Operational Costs of Capital Items. The operational costs associated with the maintenance and operation of a proposed capital item will be estimated and included in the operating budget.

C. Capital Investment Fund.

The Capital Investment Fund will account for resources to be held for the funding of future capital projects. The Capital Investment Fund receives its funding by transfers of cash from the General Fund. The amounts and timing of these transfers are determined by Council during the budget process. This transfer may be in an amount approximately equal to the amount by which the prior years' income tax collections exceeded the budget estimate.

V. BUDGETARY COMPLIANCE AND EXPENDITURE CONTROL

A. Budgetary Compliance and Monitoring

The City will maintain a budgetary control system to ensure that appropriations or fund balances will not be overdrawn.

A purchasing control system will be maintained which will generally require advance authorization of purchases as required by the Ohio Revised Code (O.R.C. 5705.41) and the City of Sidney purchasing policy. Encumbrance accounting will be utilized as an extension of formal budgetary control. Under this system, purchase orders, contracts and other commitments for the expenditure of monies are recorded as an appropriation encumbrance prior to placing the order or entering into the contract in order to reserve that portion of the applicable appropriation.

The integrity of the various funds will be maintained by proper crediting of revenues and proper charging of costs.

B. Budget Reporting

Monthly expenditure reports will compare actual results with approved budget amounts. Such reports will be provided to the appropriate department head for review. Appropriation deficiencies will be addressed immediately via an authorized transfer of appropriations or request for supplemental appropriations.

C. Prompt Payment

All invoices approved for payment shall be paid within thirty days of receipt unless contractual terms provide otherwise. Procedures shall be established to enable the City to take advantage of all purchase discounts deemed to be in the best interests of the City.

VI. INTERFUND CASH TRANSFERS

Cash transfers may be made from one fund of the City to another fund if authorized, by ordinance or resolution, by an affirmative vote of at least four members of Council.

VII. MINIMUM FUND BALANCE RESERVES

The City will budget target minimum cash fund balances for various operating funds to provide reserves for unforeseen emergencies or revenue shortfalls and to eliminate the need for short-term borrowing for cash flow needs.

It is the policy of the City of Sidney to meet or exceed these targets in each budget and Five Year Financial Plan. We recognize that unforeseen events may cause short-term breaches of these fund balance reserves. However, if such a breach occurs, or is expected to occur within the five-year planning cycle, the budget balancing strategies in Section III.E. above will be invoked to determine corrective actions.

The following target cash fund balances are stated as a percentage of annual expenditures:

Fund	Balance as % of annual expenditures
General	20%
Street	15%
Cemetery	15%
Transportation	12%
Parking	20%
Water	20%
Sewer	20%
Solid Waste	20%
Pool	15%
Stormwater	15%

The following target cash fund balances are stated as a percentage of the past five (5) year moving average of annual expenditures:

Fund	Balance as % of 5 year moving average of expenditures
Capital Improvement	10%
Water Reserve	10%
Sewer Improvement	10%

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

VIII. INTERNAL CONTROL POLICIES

The City will maintain a system of internal control to safeguard its assets against loss, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

A. Objectives of Internal Control

A system of internal controls should be able to provide reasonable assurance that these objectives have been met :

a. **Authorization.** All transactions are properly authorized by management.

b. **Recording transactions.** Transactions are recorded as necessary (1) to permit preparation of financial statements in conformance to statutory requirements and accounting principles generally accepted in the Unites States, and (2) to maintain accountability for assets.

c. **Access to assets.** Access to assets and records should be permitted only with management's authorization.

d. **Periodic independent verification.** The records should be checked against the assets by someone other than the persons responsible for the records or the assets. Examples of independent verification are monthly bank reconciliations and periodic counts of inventory.

e. **Segregation of duties.** The organizational plan should separate functional responsibilities. In general, when the work of one employee is checked by another, and when the responsibility for custody of assets is separate from the responsibility for maintaining the records relating to those assets, then there is appropriate segregation of duties.

B. Written Procedures

Written procedures will be maintained by the Finance Officer for all functions involving the handling of cash and securities. These procedures shall embrace sound internal control principles.

C. Finance Department Responsibilities

The Finance Department shall issue internal control procedures based upon deficiencies that have been identified by City staff or the independent auditors. Finance shall ensure that a good faith effort is made to implement all independent auditor recommendations pertaining to internal control. The Finance Department will administer an "in-house audit" program to regularly and systematically review and monitor internal control procedures and compliance with federal and state regulatory requirements pertaining to internal controls or financial reporting.

D. Department Head Responsibilities

Each department head is responsible to ensure that internal control procedures, including those issued by the Finance Department, are followed throughout the department.

IX. FINANCIAL REPORTING

The City will prepare its financial reports in conformance with applicable statutes and, where applicable, accounting principles generally accepted in the United States. A Comprehensive Annual Financial Report (CAFR) will be prepared annually.

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

X. AUDIT

The City shall have an annual financial audit conducted by an independent public accounting firm. This audit shall be conducted according to standards established by the Auditor of State.

XI. DEBT MANAGEMENT

Debt will be used to fund only capital projects or the purchase of capital assets that will continue to provide a benefit to the community during the term of the debt. Debt will not be used to finance operating expenditures.

A. Creditworthiness Objectives

1. *Credit Ratings:* The City seeks to maintain the highest possible credit rating consistent with the City's financing objectives. The City of Sidney will maintain a long-term credit rating with one or more of the following agencies: Moody's Investors Service, Standard & Poor's, or Fitch. Maintaining or improving the City's bond rating is an important objective of the City. Accordingly, the City will strive for continual improvement in its financial policies, practices, and performance.
2. *Financial Disclosure:* The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure.
3. *Capital Planning:* To enhance creditworthiness and prudent financial management, the City of Sidney is committed to systematic capital planning and long-term financial planning.
    a. Evidence of this commitment to systematic capital planning will be demonstrated through adoption and periodic adjustment of a Comprehensive Plan and the annual adoption of a Five-Year Financial Plan.
    b. The budgetary impact of debt service expenditures for proposed debt must be illustrated in the Five-Year Plan as adopted, or modified, by Council.
4. *Renewal and replacement funds:* The City will set aside annual cash allocations for the renewal and replacement of capital assets. For the water and wastewater operations, the annual budgetary allocation to this reserve should, on average, be no less than the amount reported as depreciation expense for those activities in the most recent Comprehensive Annual Financial Report (CAFR). For the Capital Improvement Fund, the annual budgetary allocation for renewal and replacement should, on average, be no less than the amount reported in the CAFR as depreciation for governmental activities.
5. *Statutory Debt Limits:* The City will keep outstanding debt within the limits prescribed by State law, including the "indirect 10-mill limitation". The City will consider using revenue debt in lieu of general obligation debt, when revenue debt is feasible, if the available margin within the 10-mill limitation is less than 3 mills.
6. *Debt Limits – City Policies:*
    a. Net bonded debt (general obligation debt that is not self-supporting from revenues) shall

not exceed 3.0% of assessed valuation.

b. For funds that typically issue self-supporting debt (e.g., Water Fund and Sewer Fund) the City will strive to maintain a debt coverage ratio of 1.5 or higher. Debt coverage is calculated by this formula (using data from the latest CAFR):

(operating revenues + investment income – operating expenses + depreciation and amortization) / annual debt service payments = Debt Coverage Ratio

B. Purposes and Uses of Debt

1. The City will consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have a useful life of at least five years.
2. The City shall issue debt only as specifically approved by City Council. Expenditure of such monies shall be in strict accordance with the designated purpose.
3. The improvement will be financed over a period not exceeding the estimated useful life or average useful lives of the improvement or improvements to be financed. (ORC 133.20)
4. Factors to consider when determining whether to issue debt include:
   a. whether there are sufficient current resources to fund the improvement;
   b. whether it is in the best financial interest of the City, considering the costs of issuance relative to investment opportunities;
   c. whether it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries; and
   d. whether the cost of the improvement is at least $500,000.
5. The City will refrain from inter-fund borrowing for the purpose of avoiding operating fund deficits, except for short-term (six months or less) borrowing from the General Fund. Interfund borrowing will be considered on a case-by-case basis, to the extent permitted by law, to finance high priority capital needs, but only when planned expenditures in the fund making the loan would not be adversely affected. The borrowing fund will pay interest at a market-based rate.
6. The City shall seek to finance the capital needs of its revenue-producing enterprise activities through the issuance of revenue-secured debt obligations (including revenue-secured general obligation bonds). The City will determine that projected revenues are sufficient to re-pay the debt. These revenues shall be conservatively projected.
7. Debt service expenditures shall take priority over all other expenditures in the annual budget.
8. Revenue anticipatory notes shall not exceed six months in duration and shall be issued only in anticipation of revenues to be received during the same calendar year. (ORC 133.3)

C. Debt Standards and Structure

1. *Term:* Debt will be structured to achieve the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users.
2. *Repayment schedule:*
   a. The City shall strive to repay at least 20 percent of the principal amount of its debt within five years and at least 40 percent within ten years.
   b. The City will seek to structure debt with relatively level debt service (principal and interests) costs over the life of the debt.
   c. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term.
3. *Credit enhancement* (e.g., letters of credit, bond insurance) may be used, but only when its use reduces net debt service by more than the cost of the enhancement.
4. *Call provisions:* Call features shall be no later than ten years from the date of delivery of the

bonds. Calls shall be made as short as possible in context of seeking the optimal true interest cost. Calls should generally be at par.

5. *Issuance costs*, such as bond counsel fees, financial advisor fees, registrar / paying agent fees, rating agency fees, printing costs, and underwriter's discount, will be charged to the bond issue to the extent allowable by law.
6. *BANs:* Short-term borrowing, such as bond anticipation notes (BANs), may be used to provide financing during construction or until revenue from Tax Increment Financing arrangements is received. Also, BAN's may be used to avoid issuing long-term debt during unfavorable conditions in the bond market. Such borrowing will be undertaken only if the transaction costs plus interest of the debt are less than the cost of internal borrowing, or available cash is insufficient to meet capital requirements.
7. *Refundings:*
    a. Periodic reviews of all outstanding debt will be undertaken to evaluate refunding opportunities.
    b. Refunding will be considered if and when there is a net economic benefit of the refunding. In general, advance refundings will be undertaken when a net present value savings of at least two percent of the refunded debt can be achieved. Refundings that produce a net present value benefit of less than two percent will be considered on a case-by-case basis.

Debt Administration and Process

1. *Competitive versus Negotiated sales:*
    a. In general, it is the policy of the City to issue debt through a competitive process. Bids will be awarded on a true interest cost basis (TIC), providing other bidding requirements are satisfied.
    b. Negotiated sales of debt will be considered when the complexity of the issue requires specialized expertise, when the size of the issue may limit the number of potential bidders, when a negotiated sale would result in substantial savings in time or money, when the City has determined that all competitive bids received are unsatisfactory, or when market conditions or City credit are unusually volatile or uncertain.
2. *Investment of bond proceeds:* All bond proceeds shall be invested consistent with the City's investment policy. Investment of proceeds and records thereof will be structured to comply with the arbitrage rebate compliance requirements of federal tax code.

XII. INVESTMENTS AND DEPOSIT OF FUNDS

A. Investment Policy

All idle funds shall be invested in accordance with the Statement of Investment Policy approved by City Council. This policy emphasizes safety, preservation of principal, liquidity and yield.

B. Interest Distribution

Interest shall be distributed to the following funds in proportion to their cash balance as a percentage of the total cash balances of all funds :

Street Fund
State Highway Fund
C.D.B.G. Revolving Loan Fund
C.D.B.G. Fund
CDBG Program Income Fund

HOME Program Income Fund
Capital Investment Fund
Cemetery Maintenance Fund
Mausoleum Maintenance Fund
Water Reserve Fund
Water Source Reserve Fund
Sewer Improvement Fund
Water Fund
Sewer Fund

All other interest will be distributed to the General Fund except as otherwise required by statute or as required by state or federal grants.

C. Deposit of Funds
Public money must be deposited with the Finance Department or to a designated public depository on the business day following the day of receipt.

D. Depository Bank
The City shall designate public depositories eligible to receive deposits of the City's funds at least once every five years. Depositories so designated shall appear on a list of eligible depositories authorized by the State of Ohio. (O.R.C. 135.12)

XIII. ASSET MANAGEMENT

A. Capital Assets. Capital assets include land, land improvements, buildings, building improvements, machinery, equipment, infrastructure and all other assets that are used in operations and that have initial useful lives extending beyond one year. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include roads, bridges, sidewalks, sewer and water lines and similar items.

A capitalization threshold is the cost established by the City that must be met or exceeded if an asset is to be recorded and depreciated as a capital asset. The City has established the threshold of an initial, individual cost of more than $5,000.

All capital assets are valued at historical cost, or estimated historical cost, if actual cost is not available. Estimated useful lives are determined based on City of Sidney's own experiences. Useful lives will be reviewed periodically for unusual or changing situations that alter an asset's useful life. Donated capital assets are valued at their estimated fair market value at the time received. Interest on constructed capital assets for enterprise funds is capitalized.

B. Controlled Capital-type Assets. The custodial departments shall maintain inventory records for assets that have initial useful lives extending beyond a year but do not qualify as capital assets for financial reporting purposes, if such assets fall with the following categories:

1. Assets that require special attention to ensure legal compliance. (e.g. assets acquired through contracts)

2. Assets that require special attention to protect safety and avoid potential liability (e.g. police weapons)
3. Assets that require special attention to compensate for a heightened risk of theft ("walk away items" that are both easily transportable and readily marketable or easily diverted to personal use) (e.g. sound equipment)

C. Safeguarding of Assets. The City's capital and controlled capital-type assets (as defined above) will be reasonably safeguarded and will be used only for an appropriate public purpose. Responsibility for the safeguarding of those assets rests with the department head to whose department the asset is assigned.

D. Annual Inventory. Each department shall conduct a periodic inventory of these capital assets and controlled capital-type assets using guidelines established by the Finance Department. The Finance Department will periodically perform a review over these assets.

XIV. RISK MANAGEMENT (INSURANCE)

The City shall make diligent effort to prevent loss or degradation of City assets and to reduce the City's exposure to liability.

The City shall transfer risk to other parties, where cost-effective, by purchasing insurance.

The City shall shift the legal and financial responsibility to third parties who perform work or provide services to the City for losses or potential losses caused by the actions of those third parties. This transfer of risk may occur through a variety of means in leases, purchase and service agreements, and other contracts. The transfer of risk shall be made formally and in writing and may include indemnification agreements, insurance requirements and the required provision of certificates of insurance (with the City of Sidney named as an "additional insured").

XV. SPECIAL REVENUE FUNDS

A. Special Revenue Funds' Purpose

Special revenue funds are used commonly to account for revenues raised for a specific purpose. These funds can also be required through legislation or by grant funding. Special revenue funds allow separate reporting information on the sources and applications of restricted resources separate from the General Fund.

B. City of Sidney Special Revenue Activities

The following activities are classified as special revenue funds:

- Street maintenance
- Income tax collection
- Separation pay benefits
- Parking fee collections
- Law enforcement activities (paid by grants)
- Grant related activities
- Tax increment financing
- Operation & maintenance of cemetery,

C. Special Revenue Financial Performance Policy

Cemetery Fund:

Revenues generated by this fund shall be sufficient to support 40% of:

Operating costs, determined on the budgetary basis of accounting

Cash fund balance reserves as specified elsewhere in this policy.

Separation Payment Fund: This fund is used to accumulate resources in order to pay the eligible vacation and sick leave balances to employees at retirement. Transfers to this fund are made from the operating fund from which the employee is paid. During the annual budget process, an estimated separation payout is calculated using the vacation and sick leave balances for those employees with greater than fifteen (15) years of public employment. The estimated amounts are compared to the actual amounts already funded. Any differences represent the amounts to be transferred by the particular operating fund (e.g. General, Street, Water, Sewer) to the Separation Fund.

XVI. ENTERPRISE FUNDS

A. Enterprise Funds' Purpose

Enterprise funds are commonly used to account for activities that are fully financed through user charges. Also, they are used when it has been determined that it is beneficial to determine the full cost of operations, including the determination of depreciation and other such private sector accounting conventions. Accordingly, enterprise funds are subject to generally accepted accounting principles applicable to similar businesses in the private sector.

B. City of Sidney Enterprise Activities

The following activities and associated funds are classified as enterprise funds:

- Water treatment and distribution system
  - Water Fund (operating)
  - Water Reserve Fund (capital)
- Sanitary sewer collection and treatment system
  - Sewer Fund (operating)
  - Sewer Improvement Fund (capital)
- Operation of the municipal airport
  - Airport Fund (operating)
  - Airport Improvement Fund (capital)
- Solid waste collection / disposal and recycling activities
  - Solid Waste Fund
  - Yard Waste Fund
- Operation of municipal aquatic facility
  - Swimming Pool Fund
- Stormwater maintenance and monitoring activities
  - Stormwater Fund (operating)
  - Stormwater Improvement Fund (capital)
- Operation of the Shelby Public Transit system
  - Transportation Fund (operating)
  - Transportation Improvement Fund (capital)

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

C. Enterprise Funds Financial Performance Policies

Water (including Water Reserve Fund), Sewer (including Sewer Improvement Fund) and Solid Waste Fund:

Revenues generated by each of these funds shall be sufficient to support 100% of:

- Operating costs, determined on the budgetary basis of accounting;
- Administrative overhead charges (see Section E below);
- Debt service;
- Adequate maintenance and replacement of capital plant and equipment;
- Special replacement reserves and other reserves required by grants or bond indentures;
- Cash fund balance reserves as specified elsewhere in this policy.

Airport Fund (including Airport Improvement Fund)

Revenues shall be sufficient to support 100% of the following:

- Operating Costs, determined on the budgetary basis of accounting;
- Maintenance of capital plant and equipment;
- Cash fund balance reserves as specified elsewhere in this policy.

The General Fund or Capital Improvement Fund will subsidize 100% of the following:

- Administrative overhead charges;
- Replacement of capital plant and equipment;
- Special replacement reserves and other reserves required by grants or bond indentures.

Swimming Pool Fund

Revenues shall be sufficient to support approximately 60% of the following:

- Operating Costs, determined on the budgetary basis of accounting;
- Maintenance of capital plant and equipment;
- Cash fund balance reserves as specified elsewhere in this policy.

The General Fund or Capital Improvement Fund will subsidize 100% of the following:

- Administrative overhead charges;
- Replacement of capital plant and equipment;
- Special replacement reserves and other reserves required by grants or bond indentures.

Stormwater Fund (including Stormwater Improvement Fund)

Revenues shall be sufficient to support approximately 100% of the following:

- Operating Costs, determined on the budgetary basis of accounting;
- Administrative overhead charges;
- Maintenance of capital plant and equipment;

The Capital Improvement Fund will subsidize 100% of the following:

- Replacement of capital plant and equipment;
- Special replacement reserves and other reserves required by grants or bond indentures.

Transportation Fund (including Transportation Improvement Fund)

Revenues shall be sufficient to support approximately 100% of the following:

- Operating Costs, determined on the budgetary basis of accounting;
- Administrative overhead charges;
- Maintenance and replacement of capital plant and equipment;

Special replacement reserves and other reserves required by grants or bond indentures; Cash fund balance reserves as specified elsewhere in this policy.

D. Enterprise Funds' Revenue and Fee Policies

Rates shall be reviewed annually and adjusted to allow charges to grow at a rate that keeps pace with the cost of providing the service. Projected cash needs for at least five years into the future will be considered when establishing rates. This policy will result in incremental increases in rates rather than large increases that may result in a financial burden to customers.

E. Administrative Reimbursement to General Fund

General Fund activities provide administrative overhead services to other funds. The cost of this overhead must be considered to establish the full cost of operations of an enterprise fund. Administration will recommend, in the annual budget, an equitable allocation of inter-fund administrative charges based upon a cost accounting analysis.

XVII. INTERNAL SERVICE FUNDS

A. Internal Service Funds' Purpose

An internal service fund is used to account for the provision of goods or services provided by one department to other departments on a cost-reimbursement basis. A central garage and data processing services are common examples of in-house services provided in this manner.

Internal service funds are subject to generally accepted accounting principles applicable to similar businesses in the private sector. This accounting treatment provides a good measure of the full cost of providing the service, thereby enabling comparisons of that cost with the cost of procuring the good or service from third parties.

B. City of Sidney Internal Service Funds

The following activities and funds are classified as internal service funds:

Central vehicle service garage and fleet operations
- Garage / Fleet Operations Fund

Provision of central service center facility
- Service Center Fund

Information services and data processing
- Information Technology Fund

C. Evaluation of Internal Service Funds' Performance

The City will periodically re-evaluate whether the provision of these services in-house is preferable to contracting for the services from outside vendors. Both the cost and the quality of the service will be considered.

03/02/1999
Rev. 03/12/2001
Rev. 09/08/2003
Rev. 03/13/2006
Rev. 04/9/2007
Rev. 4/28/2008

CITY OF SIDNEY

OHIO

General Fund

PURPOSE:

To account for all financial resources not required by law or administrative action to be accounted for in another fund.

General Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-07 % Change
Beginning Cash Balance	4,291,997	5,160,575	6,567,134	6,567,134	4,852,131	
Receipts:						
Local Taxes	1,799,814	1,798,413	1,858,850	1,794,422	1,841,804	
Intergovernmental	1,344,630	1,330,570	1,247,450	1,311,898	1,246,500	
Assessments	216,951	253,667	223,050	238,017	237,300	
Fees for Services	717,596	896,138	845,299	862,193	880,141	
Court Fines & Costs	649,934	684,084	689,774	704,674	723,374	
Donations	3,350	3,684	1,600	1,600	1,600	
Other Receipts	456,010	575,301	570,433	570,933	589,565	
Grants - Federal/State	32,946	14,686	13,000	17,218	13,600	
Reimbursements	110,971	118,167	110,885	109,676	118,401	
Total Receipts	5,332,201	5,674,710	5,560,341	5,610,631	5,652,285	
Expenditures:						
Salaries and Wages	8,312,201	8,720,118	9,129,651	9,052,500	9,330,385	2.2 %
Fringe Benefits	2,953,682	3,112,650	3,451,935	3,480,690	3,588,705	4.0 %
Contractual and Materials	2,854,965	2,884,915	3,334,186	3,237,304	3,249,869	(2.5%)
Capital Outlay	16,375	20,029	24,000	23,000	21,140	(11.9%)
Total Expenditures	14,137,223	14,737,712	15,939,772	15,793,494	16,190,099	1.6 %
Net Income Before Interfund Transactions	(8,805,022)	(9,063,002)	(10,379,431)	(10,182,863)	(10,537,814)	
Interfund Services Reimbursed	(593,180)	(684,069)	(809,551)	(805,370)	(832,571)	2.8 %
Interfund Reimbursement In:						
Interfund Insurance Reimburse	0	469,201	0	0	0	
Interfund Admin Reimbursement	769,420	802,550	826,983	826,983	1,066,293	
Interfund Transfers In:						
Transfer from Taxation Fund	10,243,360	10,993,762	10,825,117	10,090,118	10,170,719	
Interfund Transfers (Out):						
Transfer to Street Fund	0	0	0	0	(148,000)	
Transfer to Cemetery Fund	(115,000)	(115,000)	(122,000)	(122,000)	(90,000)	
Transfer to Transportation Fd.	(50,000)	(98,134)	(142,171)	(142,171)	(87,500)	
Transfer to Capital Impr. Fund	0	(600,000)	(850,000)	(850,000)	(400,000)	
Transfer to Insurance Fund	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	
Transfer to Imprest Cash Fund	0	0	(800)	(800)	0	
Transfer to Airport Fund	0	(6,000)	(83,300)	(83,300)	(50,000)	
Transfer to Solid Waste	(120,000)	(105,000)	0	0	0	
Transfer to Swimming Pool Fund	(35,000)	(61,750)	(58,600)	(58,600)	(54,300)	
Transfer to Yard Waste	0	0	(142,000)	(142,000)	(185,000)	
Transfer to Stormwater Fund	(295,000)	(40,000)	(58,000)	(58,000)	(45,000)	
Transfer to Separation Pay Fd.	(106,000)	(61,000)	(162,000)	(162,000)	(57,000)	
Total Transfers (Out)	(746,000)	(1,111,884)	(1,643,871)	(1,643,871)	(1,141,800)	
Net Change in Fund Balance	868,578	1,406,560	(1,180,753)	(1,715,003)	(1,275,172)	
Ending Cash Balance (Unencumbered)	5,160,575	6,567,134	5,386,381	4,852,131	3,576,959	
Balance as a percent of expenditures and interfund services (Minimum Target =20%)	35.0%	42.6%	32.2%	29.2%	21.0%	

* See the following departmental summaries.

Summary of Expenditures by Department
General Fund
2009 Budget

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Expenditures						
0101 City Council	105,279	114,381	135,170	133,820	129,050	(4.5%)
0102 City Administration	265,788	339,427	360,035	357,847	365,203	1.4 %
0103 Finance/Accounting	412,743	451,185	487,440	482,272	494,415	1.4 %
0104 Law Director	95,440	98,866	113,364	113,199	114,810	1.3 %
0105 Human Resources	226,255	197,822	258,805	266,810	267,990	3.5 %
0107 County Auditor Deductions	130,490	127,923	131,705	128,100	163,827	24.4 %
0108 Miscellaneous	445,306	477,986	533,131	484,776	486,671	(8.7%)
0109 Purchasing	128,045	131,719	138,780	138,371	142,525	2.7 %
0110 City Hall	211,767	195,708	240,796	247,552	249,968	3.8 %
0201 Police - Administration	694,626	634,951	690,970	680,083	695,763	0.7 %
0202 Police - Patrol	2,599,122	2,657,592	2,872,527	2,849,375	2,954,357	2.8 %
0203 Police - Communications	747,447	805,923	873,916	898,758	884,765	1.2 %
0207 Police - Investigations	552,996	636,224	606,636	606,742	606,029	(0.1%)
0208 Police - Community Resource	273,500	266,272	284,748	284,839	295,302	3.7 %
0230 Street Lighting	212,827	238,972	275,690	270,445	270,490	(1.9%)
0320 Fire - Administration	189,793	195,167	208,532	202,093	217,417	4.3 %
0321 Fire - Operations	3,162,744	3,346,825	3,573,228	3,569,208	3,693,260	3.4 %
0322 Fire - Prevention & Inspection	315,992	344,553	357,762	343,383	369,124	3.2 %
0410 Municipal Court	1,019,370	1,021,144	1,101,821	1,097,826	1,106,975	0.5 %
0411 Prosecutor	196,101	200,548	209,329	209,650	213,980	2.2 %
0601 Parks - Administration	105,582	116,524	117,440	80,525	101,974	(13.2%)
0602 Parks - Recreation Programs	148,560	160,265	172,865	175,380	175,137	1.3 %
0604 Parks - Parks & Public Grounds	854,216	850,390	927,240	934,015	925,656	(0.2%)
0606 Urban Forest Managemnt	22,965	55,698	83,200	70,000	71,000	(14.7%)
0607 Parks - Senior Center	37,690	47,693	54,060	54,030	46,430	(14.1%)
1003 Planning	114,963	109,210	133,518	132,006	140,035	4.9 %
1101 Building Inspection	120,824	132,427	142,840	141,933	139,960	(2.0%)
1102 Engineering	562,602	591,426	645,594	636,387	656,274	1.7 %
1104 Public Works	104,399	107,753	116,635	114,394	117,617	0.8 %
1105 Code Enforcement	79,790	83,137	91,995	89,675	94,095	2.3 %
Subtotal	14,137,223	14,737,712	15,939,772	15,793,494	16,190,099	1.6 %
0108 Miscellaneous - Interfund Transfers	746,000	1,111,884	1,643,871	1,643,871	1,141,800	(30.5%)
Interfund Services Reimbursed	593,180	684,069	809,551	805,370	832,571	2.8 %
Total	15,476,403	16,533,664	18,393,194	18,242,735	18,164,469	(1.2%)

Note: 2008 budget includes amounts added by supplemental appropriation ordinances during 2008.

City of Sidney - Goals and Objectives 2009

Dept
Name: 101.0101 City Council

Department Mission Statement / Purpose:

Clerk-Prepare and maintain records of all Council proceedings. Serve as support staff for Council and Administration.
Council-Attend all City Council meetings.

List major Activities performed by this Department (in order of priority):

1	Attend all City Council meetings.
2	Maintain accurate and complete records of all Council functions.
3	Be responsive to citizen concerns and provide assistance wherever possible.
4	Head up records disposal and advise accurate disposal time periods.
5	Continue to follow new requirements for public records and requests made by the public.
6	Stay abreast of any new requirements for Council proceedings.
7	Complete accurate and complete codification of all leigslation.
8	Prepare annual budget for Council office.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Continue placement of additional information on Internet in timely fashion for better community access of Council's actions.
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Work with all departments to bring them into compliance with public record laws, including retention schedules for all electronic records.
2	
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

General Fund

Departmental Summary

0101 City Council

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	59,098	66,650	73,800	73,900	75,400	2.2%
Fringe Benefits	17,114	18,524	22,595	22,230	22,560	-0.2%
Contractual and Materials	29,067	29,207	38,775	37,690	31,090	-19.8%
Department Total	105,279	114,381	135,170	133,820	129,050	-4.5 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 7.5%.

* $9,000 Ordinance Codification in 2008; not required for 2009.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
City Council (7 council members)	----	----	----	----	----
City Clerk	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Ordinances Passed	52	37	46	50	50
Resolutions Passed	107	92	85	90	95

City of Sidney - Goals and Objectives 2009

Dept
Name: 101.0102 Administration

Department Mission Statement / Purpose:

The City Manager is the chief administrative officer of the City of Sidney, responsible to Council for managing the day-to-day operations of the City.

List major Activities performed by this Department (in order of priority):

1	Enforce the Ordinances of the City of Sidney.
2	Keep the Council fully advised of the financial condition and needs of the City, as well as departmental activities affecting residents and businesses.
3	Provide a monthly report to Council, including a statement of disbursements and receipts pursuant to the budget and annual appropriations ordinance.
4	Prepare and submit to Council for approval an annual expenditures budget, an annual capital improvements budget and an annual appropriations ordinance.
5	Prepare and submit to Council at the end of the year a complete report on the finances and administrative activities of the City for the preceding year.
6	Attend all meetings of Council.
7	Work with WODC to retain and recruit industry.
8	Work with the Chamber of Commerce and Convention & Visitors Bureau to attract quality retail businesses.
9	Implement comprehensive Plan Strategies.
10	Continue downtown revitalization efforts.
11	Promote City as a great place to live and work - emphasize quality of life amenities to attract residents.
12	Assist Council with enhanced coordination/cooperation between all Local, State and Federal government units.
13	Work with developers to encourage and promote residential growth.
14	Continue to pursue grants and alternate sources of revenue to fund capital projects and operational activities.
15	Gain and support most qualified, energized and professional Local Government workforce.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Expansion of Industrial Land opportunities
2	Enhance working relationship with State and Federal representatives.
3	Enhance succession plans for key staff replacements
4	Acquisition of park lands
5	Expand street funding from County and State sources

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Water Reservoir/Source - project design funding (Comp Plan Strategy - Utilities Water - #36)
2	OJRS funding
3	Wagner Building - re-use or demolition
4	Develop new Neighborhood Preservation Department
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Assist Finance with HSA health insurance for employees
2	Gain Road & Bridge funds for City
3	

0102 City Administration

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	185,488	233,859	240,700	242,010	249,550	3.7%
Fringe Benefits	56,619	74,204	84,015	79,930	79,370	-5.5%
Contractual and Materials	23,681	31,364	35,320	35,907	36,283	2.7%
Department Total	265,788	339,427	360,035	357,847	365,203	1.4 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 mo pmts in 2008 vs 12 in 2008). Without timing difference, increase would have been 1.0%

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager-Admin Svcs	0.00	0.85	0.85	0.85	0.85
Office Manager	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.85	2.85	2.85	2.85

City of Sidney - Goals and Objectives 2009

Dept Name: 101.0103 Finance

Department Mission Statement / Purpose:

The Finance Department directs and manages the financial functions of the City by carrying out accounting, financial reporting, debt management, investment of public funds, budgeting and related activities in accordance with applicable statutes and professional standards.

List major Activities performed by this Department (in order of priority):

1	Maintain the accounting & financial reporting system for the City, including processing and recording all cash receipts & cash disbursements. Promptly pay all vendors.
2	Convert the cash basis budgetary financial statements to GAAP basis reporting. Prepare a Comprehensive Annual Financial Report (CAFR).
3	Facilitate annual budget preparation, utilizing practices recommended by the National Advisory Council on State & Local Budgeting (NACSLB), to prepare City's Five-Year Financial Plan and Annual Operating Budget.
4	Prepare the Citizens Annual Summary Report.
5	Execute the in-house audit work plan to strengthen financial controls & improve operating efficiency and perform financial analysis as needed by City employees and City Council.
6	Bill and collect miscellaneous accounts receivable
7	Invest public funds in accordance with the Ohio Revised Code, the City's charter and the City's investment policy.
8	Maintain the debt management program for the City.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Maintain a high standard of financial reporting and budgeting
2	Continue to expand our current software to provide better service to the city's internal departments for better cost analysis and revenue analysis as well as other financial information.
3	Work to strengthen internal controls and operating efficiency throughout the organization.

List major Departmental Objectives for 2008 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Continue to Achieve GFOA Certificate of Achievement for Excellence in Financial Reporting for the CAFR and the GFOA Distinguished Budget Presentation award for the budget.
2	Continue to encourage employees to be paid through direct deposit.
3	Work with the collection departments to encourage payments via ACH or other possible electronic means to help reduce NSF checks and provide better customer service.
4	Prepare & distribute financial reports to staff in a timely and cost efficient manner.
5	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0103 Finance/Accounting

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	236,736	264,037	278,550	278,850	292,800	5.1%
Fringe Benefits	67,666	96,842	109,880	109,780	112,000	1.9%
Contractual and Materials	103,911	85,436	99,010	93,642	89,615	-9.5%
Capital Outlay	4,430	4,869	0	0	0	- %
Department Total	412,743	451,185	487,440	482,272	494,415	1.4 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly in 2008; 12 in 2009). Without timing difference, increase would have been 8.0%

* Billing services for EMS fees: $36,470. Reflects reduced fees with new third party biller.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Finance Officer	1.00	1.00	1.00	1.00	1.00
Assistant Finance Officer	1.00	1.00	1.00	1.00	1.00
Payroll Coordinator	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Account Clerk I	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	5.00	5.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Accounts Payable Checks processed	5,590	5,181	5,543	5,990	5,900
A/P Invoices processed	9,025	8,315	8,558	9,238	9,300
Cash receipts via ACH as percent of total	8.4%	14.1%	15.4%	16.5%	18.0%
Percent of direct deposit payroll checks	72%	75%	79%	81%	85%
NSF checks received by the city	n/a	117	119	130	125
Receive GFOA Certificate of Achievement	X	X	X	X	X
Receive GFOA Budget Presentation Award	X	X	X	X	X

0104 Law Director

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	60,551	62,868	64,600	64,560	66,700	3.3%
Fringe Benefits	10,280	10,380	13,060	13,030	12,325	-5.6%
Contractual and Materials	24,609	25,619	35,704	35,609	35,785	0.2%
Department Total	95,440	98,866	113,364	113,199	114,810	1.3 %

BUDGET HIGHLIGHTS for 2009

* This department accounts for the activities of the director of law's office. The director of law is appointed by city council to serve as the attorney for the city and provide legal advisory services to council, all officers, and all departments.

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 6.1%

* Includes $21,610 for office (secretarial) allowance

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Law Director	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50

City of Sidney - Goals and Objectives 2009

Dept
Name: Human Resources

Department Mission Statement / Purpose:

The Human Resource Department is a business partner, working with and for the departments within the City. Recognizing that our employees are our most valuable asset, we will provide assistance in their career development to enhance their growth within the organization. Our customers and the community in which we serve deserve our best. The Human Resource Department will provide quality services and support in employment, training, employee relations, benefits, compensation and safety beyond the expectations of all employees enabling them to better serve our citizens.

List major Activities performed by this Department (in order of priority):

1	Hiring and Selection
2	Records and file maintenance and creation
3	Union Contract Administration and Negotiations
4	Employee Relations and Legal Compliance
5	Safety (committee, training, equipment)
6	Policy development and revision
7	Training (Drug Free Workplace, Violence Prevention, Harassment, new hire orientation, Supervisor)
8	Compensation and Benefit Administation

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Create a safe work environment for employees, customers and community
2	Develop and provide more training opportunities for all employees (in house, on line). Improve employee performance, skills holding cost to a minimum.
3	Expand use of the Intranet for providing information, forms and links for employees' use.

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Continue working on HR Procedure Manual
2	Work with Safety Committee and MVRMA to develop Safety policies and programs (Fall Protection, Work Zone Safety, Shoring and Trenching)
3	Continue expanding Human Resource information, forms, links for employees on the intranet
4	Bring BCI Criminal Background Checks in house
5	Define procedures for Hiring and Selection process for each position.
6	Develop Wellness program for City with the Wellness Committee

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	BCI Criminal Background checks in house - Cost $3000. Will reduce cost of each check by 50%. Save the City $1300 first year and $2600 each year after.
2	Provide Harassment Prevention, Violence Prevention and Ethic training for all employees in 2009
3	

0105 Human Resources

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	88,756	93,037	103,800	103,800	111,600	7.5%
Fringe Benefits	24,787	31,247	42,100	41,570	43,150	2.5%
Contractual and Materials	112,712	73,538	112,905	121,440	113,240	0.3%
Department Total	226,255	197,822	258,805	266,810	267,990	3.5 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 8.7%.

* Collective bargaining expenses for 2009 are for the negotiation of three labor agreements.

* $3,000 to purchase BCI Fingerprint software in order to permit in-house background checks (2 year payback).

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	0.00	0.00	0.00	0.00
Human Resources Assistant	0.00	1.00	1.00	1.00	0.00
Human Resources Coordinator	0.00	0.00	0.00	0.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Job Openings:					
Full time	12	15	15	13	16
Regular Part Time	6	4	8	7	8
Seasonal Part Time	87	87	90	82	90
Applications/Resumes received	565	1,039	1,127	1,200	1,400
Civil Service Examination - Fire	X		X	X	X
Civil Service Examination - Police			X	X	X
Employee Training (in-house):			X	X	X
CPR Training		X		X	X
Supervisor and Manager Training			X	X	X
Sexual and other harassment					X
Ethics		X		X	X
Substance abuse (drugs and alcohol)	X	X	X	X	X
Hearing conservation				X	
Workplace violence				X	
Trenching and shoring				X	X
Work zone safety		X	X	X	X
Expenditures per employee (FTE's)	$830	$943	$831	$1,098	$1,098

0107 County Auditor Deductions

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Contractual and Materials	130,490	127,923	131,705	128,100	163,827	24.4%
Department Total	130,490	127,923	131,705	128,100	163,827	24.4 %

BUDGET HIGHLIGHTS for 2009

* These are deductions made by the county auditor from property tax distributions for county expenses of collection of the property tax, the city's health department support, and election expense (when applicable).

* The City's health department support for 2009 as determined by the Shelby County Budget Commission is budgeted to be $116,077, an increase of over $32,000 from the 2008 budgeted amount. After fees and other sources of revenue, the funding of the Health Department is apportioned to the townships and municipalities based on the taxable valuations of those entities. For many years, the millage rate applied was .20 mills. As taxable valuations have dropped due to the phasing out of the tangible personal property tax, the millage rate is being increased from .20 to .323 mills to generate the requested revenue.

0108 Miscellaneous

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Contractual and Materials	445,306	477,986	533,131	484,776	486,671	-8.7%
Department Total	445,306	477,986	533,131	484,776	486,671	-8.7 %

BUDGET HIGHLIGHTS for 2009

* Tax sharing payments to Sidney City Schools: $100,000

* Employee appreciation expenses ($25,200): Employee appreciation banquet, summer picnic, Christmas luncheon, retirement gifts/parties.

* Volunteer appreciation banquet (every other year): $2,500

* Wellness program ($5,000): Health fair, bike program, fitness equipment

* Audit Fees: $26,010

* Postage: $50,000

* The General Fund's 75% share of the Lodging Tax is used for contributions to community agencies whose activities enhance the quality of life in Sidney. For 2009, we estimate about $223,410 will be available from this source. Various organizations have submitted applications for financial assistance for Council consideration. Council's Community Agency Grant Committee met and recommends the following grants for 2009.

Applefest, Inc.	$30,000
Civic Band	$ 5,500
Swing Band	$ 5,000
Downtown Sidney	$41,000
Fourth of July Fireworks	$ 7,000
Gateway Arts Council	$10,000
Senior Center of Sidney-Shelby County	$44,000
Shelby County Historical Society	$ 9,000
Sidney Dance Company	$ 500
West Ohio Development Council (CIC)	$49,069
Contingency - reserved for events arising throughout the year	$22,341
Total	$223,410

City of Sidney - Goals and Objectives 2009

Dept Name: 101.0109 PURCHASING

Department Mission Statement / Purpose:

The Purchasing department is responsible for providing all City departments with the necessary materials, supplies, and services to perform their job responsibilities.

List major Activities performed by this Department (in order of priority):

1	Assist all City departments in procuring necessary goods and services to perform their job responsibilities
2	Process requisitions and purchase orders
3	Expedite deliveries of materials ordered
4	Preparation of sealed bids/specification packages, formal and informal quotations, request for proposal and request for qualifications
5	Evaluate and recommend new suppliers and products to user departments
6	Supervise the sale or auction of City-owned surplus and obsolete property
7	Participate in professional purchasing organizations
8	Maintain supplier bidder's list for all commodities

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Reduce the number of confirming purchase orders to below 10%(Currently approximately 12%)
2	Review Purchasing Ordinance A-1721 and Purchasing Manual for any necessary revisions and updates
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

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List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

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0109 Purchasing

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	82,686	85,902	88,200	88,150	90,350	2.4%
Fringe Benefits	17,620	18,191	21,770	20,740	20,870	-4.1%
Contractual and Materials	27,740	27,627	28,810	29,481	31,305	8.7%
Department Total	128,045	131,719	138,780	138,371	142,525	2.7 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 5.6%.

* Most office supplies, janitorial supplies, copy paper for city use purchased from this budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Secretary	0.50	0.50	0.50	0.50	0.50
Total	1.50	1.50	1.50	1.50	1.50

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Purchase Orders Issued	1,825	1,611	1,680	1,700	1,750
Sealed Bids and Formal Quotations	220	185	202	210	220
Confirming PO's as % of total	9%	10%	13%	12%	10%
Budget as % of total City expenditures	.24%	.27%	.25%	.24%	.23%

City of Sidney - Goals and Objectives 2009

Dept Name: 101.0110 CITY HALL

Department Mission Statement / Purpose:

The City Hall department is responsible for the maintenance and upkeep of the building, grounds, and equipment as related to the operation of the Municipal Building.

List major Activities performed by this Department (in order of priority):

1	Monitor the operating performance of all equipment and provide any necessary maintenance and repairs where required(generator, boilers, air handlers, elevator, chiller, security, lighting, etc.)
2	Provide a quality clean appearance throughout City Hall and the surrounding grounds
3	Provide a safe environment for all City employees and visitors
4	Supervise the duties of the City Hall part-time laborer(mowing grass, running errands,recycling, painting,etc.)
5	
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List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Work closely with the City's HVAC outside contractor to develop an energy management system that would monitor our power usage and control all HVAC equipment, thus resulting in reduced electrical demand charges.
2	Expanding on our 2008 improvements.....establish a three to five year plan for an overall facelifting (inside & outside) of the City Hall building; roof replacement, air handlers & a/c unit replacements, wallpaper, painting, landscaping, security measures(doors,locks, cameras, etc.), brick cleaning & waterproofing, etc.
3	

List major Departmental Objectives for 2009 (In order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

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List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

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0110 City Hall

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	36,105	37,397	41,700	40,890	43,900	5.3%
Fringe Benefits	13,441	17,581	21,450	21,070	22,000	2.6%
Contractual and Materials	162,221	140,729	177,646	185,592	178,068	0.2%
Capital Outlay	0	0	0	0	6,000	100.0%
Department Total	211,767	195,708	240,796	247,552	249,968	3.8 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 7.3%.

* New signage throughout City Hall building ($4,000)

* Replace 10-year old copier ($6,000)

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Clerk Typist/Receptionist	0.56	0.00	0.00	0.00	0.00
Clerical Aide	0.56	1.00	1.00	1.00	1.00
PT Laborer I	0.63	0.63	0.63	0.63	0.63
Total	1.75	1.63	1.63	1.63	1.63

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Cost per City Hall square foot	$5.96	$5.49	$5.07	$6.42	$6.48
Utility cost per square foot	$1.49	$1.25	$1.18	$1.14	$1.24

City of Sidney - Goals and Objectives 2009

Dept Name: Police Admin.

Department Mission Statement / Purpose:

Overall administration of all police functions including clerical support staff and parking enforcement for entire department (staff of 8 - Chief of Police, 4 clerical support, 1 parking enforcement employee, 1 evidence-property clerk and 1custodian).

List major Activities performed by this Department (in order of priority):

1	Plan, organize, direct and supervise all aspects of police functions.
2	Monitor daily patrol operations.
3	Monitor status of criminal and drug investigations.
4	Handle personnel issues.
5	Direct record keeping and fiscal functions of department.
6	Respond to citizen inquiries.
7	Coordinate police operations with other jurisdictions and offices of local government.
8	Ensure police facility and operating systems are properly maintained, cleaned and secured.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Ensure critical-area training is conducted for relevant personnel.
2	Ensure training is conducted to comply with state C.E.U. mandates as well as MVRMA Spec. requirements.
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Plan and implement process for selection of Chief of Police.
2	Plan and implement process for promotions/hiring officer(s) due to possible retirement of Operations Captain.
3	Evaluate first year's use of VisonAir Records System and refine as necessary.
4	
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6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0201 Police - Administration

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	261,437	269,644	284,425	288,080	280,190	-1.5%
Fringe Benefits	69,620	70,513	82,000	82,400	80,300	-2.1%
Contractual and Materials	363,569	294,793	324,545	309,603	335,273	3.3%
Department Total	694,626	634,951	690,970	680,083	695,763	0.7 %

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00
Office Supervisor	1.00	1.00	1.00	1.00	1.00
Clerk Typist II	1.61	1.61	1.61	1.61	1.61
Clerk Typist I	1.00	1.00	1.00	1.00	1.00
Custodian	0.50	0.50	0.50	0.50	0.50
Evidence/Property Clerk	0.50	0.50	0.50	0.50	0.50
Total	5.61	5.61	5.61	5.61	5.61

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
(The following pertain to all Police divisions.)					
Calls for Service Processed	37,445	36,825	34,880	37,230	38,346
9-1-1 Calls Processed	3,734	3,810	4,067	4,304	4,433
Adult Arrests	2,276	1,971	1,376	1,409	1,451
Juvenile Arrests	612	644	363	288	296
Traffic Citations	3,478	3,261	2,923	2,602	2,680
Traffic Accidents Investigated	842	766	781	747	769
Offense Reports Written	4,520	4,310	4,084	4,388	4,519
Sworn FTE's per 1,000 population	2.71	2.71	2.71	2.71	2.71
Civilian FTE's per 1,000 population	0.74	0.74	0.74	0.74	0.74
Total FTE's per 1,000 population	3.46	3.46	3.46	3.46	3.46
Expenditures per capita	$236	$242	$248	$264	$270

City of Sidney - Goals and Objectives 2009

Dept Name: Police Patrol

Department Mission Statement / Purpose:

Uniformed patrol officers in marked units enforcing criminal and traffic statutes, conducting proactive patrols and responding to citizen requests for assistance (staff of 29 - Captain, 3 Lieutenants, 3 Sergeants and 22 Officers).

List major Activities performed by this Department (in order of priority):

1	Responding to calls for assistance.
2	Criminal investigations.
3	Traffic enforcement.
4	Assisting motorists.
5	Serving warrants.
6	Pro-Active patrol.
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Continue safety upgrades to police firearms range.
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Complete 2nd year of phased-replacement of cruiser cameras.
2	Begin phased replacement of traffic radar units.
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0202 Police - Patrol

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	1,796,372	1,823,915	1,981,050	1,948,690	2,014,065	1.7%
Fringe Benefits	669,625	687,572	747,205	759,570	798,800	6.9%
Contractual and Materials	133,125	146,105	137,272	134,115	141,492	3.1%
Capital Outlay	0	0	7,000	7,000	0	-100.0%
Department Total	2,599,122	2,657,592	2,872,527	2,849,375	2,954,357	2.8 %

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations will begin by June 2009; therefore, no wage (and associated fringe benefit) increases are included beyond June 30, 2009.

* Training overtime remains at $40,000 due to new software.

* Equipment purchase: replace 2 radar units ($4,400), red dot optics (9 @ $450 ea), 40 lithium-ion batteries ($4,000) and ballastic shield ($1,500)

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Captain	1.00	1.00	1.00	1.00	1.00
Lieutenants	3.00	3.00	3.00	3.00	3.00
Sergeants	3.00	3.00	3.00	3.00	3.00
Patrol Officers	22.00	22.00	22.00	22.00	22.00
Total	29.00	29.00	29.00	29.00	29.00

City of Sidney - Goals and Objectives 2009

Dept Name: Police Communications

Department Mission Statement / Purpose:

Communications Technicians provide first contact for citizens seeking assistance and provide dispatching services to all Sidney Police, Fire and EMS Operations (staff of 9 full-time and 3 part-time Communications Technicians).

List major Activities performed by this Department (in order of priority):

1	Provide initial point of contact for citizen requests for assistance.
2	Dispatch Police, Fire and EMS units.
3	Perform initial data entry of police report information.
4	Serve as after-hours Deputy Municipal Court Clerk for bonds.
5	Conduct monthly tornado siren test.
6	Conduct monthly "CodeRED" Emergency Notification System tests.
7	Monitor facility security systems such as: access controls, security cameras, fire alarms, and detention area.
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Ensure core-subject training is conducted for all dispatchers.
2	Have all dispatchers certified in Police, Fire and Emergency Medical Dispatching.
3	Train all dispatchers on new CAD and Records System. Continue the move toward a paperless department with the implementation of the new CAD and Records System.

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Study the increase in productivity with issue of cell phones to officers.
2	Replace obsolete Mobile Data Terminals in all marked cruisers.
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0203 Police - Communications

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	505,213	538,697	550,610	574,830	560,925	1.9%
Fringe Benefits	164,764	173,010	196,050	201,430	204,700	4.4%
Contractual and Materials	77,470	94,216	127,256	122,498	119,140	-6.4%
Department Total	747,447	805,923	873,916	898,758	884,765	1.2 %

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations will begin by June 2009; therefore, no wage (and associated fringe benefit) increases are included beyond June 30, 2009.

* Training overtime remains at $5,100 for continued training on new software.

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 10.3%.

* Multi-line phones for EOC (Emergency Operating Committee) room ($1,000).

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Captain	1.00	1.00	1.00	1.00	1.00
Communications Tech	9.00	9.00	9.00	9.00	9.00
Communications Tech	1.48	1.48	1.48	1.48	1.48
Total	11.48	11.48	11.48	11.48	11.48

City of Sidney - Goals and Objectives 2009

Dept
Name: Police Investigations

Department Mission Statement / Purpose:

Plain clothes officers providing investigative follow-up of serious or complex cases including crimes against children and drug offense (staff of 6 - 1 Lieutenant, 1 Sergeant, 4 Officers).

List major Activities performed by this Department (in order of priority):

1	Three detectives provide general investigations follow-up.
2	One investigator is assigned full-time to juvenile investigations.
3	Two investigators are assigned full-time to drug investigations.
4	Departmental liaison with Common Pleas and Juvenile Courts.
5	Coordinate information with investigations from other jurisdictions.
6	
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Train all detectives on investigation-specific aspects of police records system.
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Improve crime-scene investigation and surveillance capabilities through acquisition of improved technology.
2	Continue to evaluate effectiveness of covert investigations van for equipment needs.
3	Evaluate effectiveness of crime scene processing operations and equipment needs.
4	Explore expansion of partnerships with special investigation sections of nearby agencies.
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0207 Police - Investigations

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	383,944	446,255	407,720	412,690	415,275	1.9%
Fringe Benefits	147,706	169,220	167,120	164,350	162,450	-2.8%
Contractual and Materials	21,347	20,750	31,796	29,702	28,304	-11.0%
Department Total	552,996	636,224	606,636	606,742	606,029	-0.1 %

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations will begin in June 2009; therefore, no wage (and associated fringe benefit) increases are included beyond June 30, 2009.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Lieutenant Detective	1.00	1.00	1.00	1.00	1.00
Officers/Detectives	2.00	2.00	2.00	2.00	2.00
Officer/Drug Detective	2.00	2.00	2.00	2.00	2.00
Juvenile Officer	1.00	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00	6.00

City of Sidney - Goals and Objectives 2009

Dept
Name: Police Community Resource

Department Mission Statement / Purpose:

Uniformed officers provide a presence in 3 levels of Sidney Schools - elementary, middle and high school. They provide assistance to neighborhood groups, and other community-oriented policing services (staff - Captain and 3 Officers).

List major Activities performed by this Department (in order of priority):

1	Provide full-time School Resource Officer at Sidney High School.
2	Provide D.A.R.E. Instruction at elementary school level.
3	Coordinate establishment of Neighborhood Watch groups.
4	Provide special programs such as Safety Town and Citizen's Police Academy.
5	Provide Crime Prevention Techniques instruction.
6	Coordinate the NASP Program in area schools.
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Evaluate D.A.R.E. Program and its continued presence within the school system based on interaction with teachers and parents.
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Expand efforts with neighborhoods to form "Neighborhood Watch" groups.
2	Conduct first D.A.R.E. Summer Camp.
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0208 Police - Community Resource

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	189,145	182,561	191,000	186,550	195,425	2.3%
Fringe Benefits	67,632	63,899	65,250	71,970	77,100	18.2%
Contractual and Materials	16,723	19,813	28,498	26,319	22,777	-20.1%
Department Total	273,500	266,272	284,748	284,839	295,302	3.7 %

BUDGET HIGHLIGHTS for 2009

* Training increased for new DARE officer ($2,150).

* Collective bargaining negotiations will begin in June 2009; therefore, no wage (and associated fringe benefit) increases are included beyond June 30, 2009.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Community Resource Officer	3.00	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00	3.00

0230 Street Lighting

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Contractual and Materials	212,827	238,972	275,690	270,445	270,490	-1.9%
Department Total	212,827	238,972	275,690	270,445	270,490	-1.9 %

BUDGET HIGHLIGHTS for 2009

* Costs include $7,500 for new installations, if necessary.

City of Sidney - Goals and Objectives 2009

Dept
Name: 101.0320 Fire Administration

Department Mission Statement / Purpose:

The Administration Division is responsible for all facets of the budget and overall management of the Operations, Prevention, and Inspection Service Divisions. The Administration budget includes supporting the Fire Chiefs' function as Chief Fire Official in the City. The proposed budget will support work by the Division in carrying out related areas of the City's Comprehensive Plan and continued long-range planning.

List major Activities performed by this Department (in order of priority):

1	Maintain professional and highly-skilled workforce by providing quality training and education to our members.
2	Maintain department physical resources in ready condition.
3	Seek to reduce the number of fires, accidents, and injuries in the community by educating and increasing public awareness in fire safety, promoting safe work practices, and enforcing fire code regulations in public and high risk occupancies.
4	Maintain public awareness of department activities and response capabilities to assure our residents of our ability to serve and protect the community.
5	Constantly review ways to improve department efficiency (financial) and effectiveness (operational methods and technology)
6	Continue the department Wellness initiative to improve the health and quality of life of our members.
7	Continue to improve departmental operations and relations by utilizing team approach for projects and continuation of Labor/Management Committee.
8	Maintain department capability in technical rescue areas; rope rescue, fast water rescue, trench rescue, confined space rescue, and hazardous materials response.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Provide lead in planning disaster drill for City Departments
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Continue education, training, and professional development of Fire Chief by attending national, state, and local conferences and seminars
2	After completion of Standard of Cover Response analysis; develop action plan for construction/staffing of north end fire station.
3	Plan for personnel transition due to retirement, promotion, and hiring.
4	
5	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0320 Fire - Administration

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	128,418	132,203	136,200	136,200	141,950	4.2%
Fringe Benefits	40,282	40,974	44,405	44,390	46,500	4.7%
Contractual and Materials	21,094	21,991	27,927	21,503	28,967	3.7%
Department Total	189,793	195,167	208,532	202,093	217,417	4.3 %

BUDGET HIGHLIGHTS for 2009

* Professional services includes nutritionist ($2,500) and exercise specialist ($2,500)

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Fire Chief	1.00	1.00	1.00	1.00	1.00
Clerk Typist II	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

City of Sidney - Goals and Objectives 2009

Dept
Name: 101.0321 Fire Operations

Department Mission Statement / Purpose:

The Operations Division is responsible for delivery of all emergency services in the community. The Division is responsible for the training of personnel, maintenance of apparatus, equipment, and facilities and hazardous materials monitoring in the community.

List major Activities performed by this Department (in order of priority):

1	Respond to emergency calls for service in the community in a timely manner.
2	Continue the Department's preventative maintenance program for maximum cost effectiveness and reliability of fleet.
3	Maintain competency of personnel in all facets of firefighting through in-service training, including individual and team safety and survival skills.
4	Maintain high skill levels in technical rescue areas: Fast Water Rescue, Trench Rescue, Confined Space Rescue, and Rope Rescue.
5	Monitor and maintain the community's hazardous materials risk hazard analysis on an on-going basis.
6	Maintain team proficiency and individual skill, knowledge, and abilities in EMS.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Continue the Department's EMS Quality Assurance Program in conjunction with Wilson Memorial Hospital.
2	Maintain Infection Control Program.
3	Conduct pre-fire planning tours of target facilities and complete pre-fire plans for use during emergencies.
4	Ensure training is conducted to comply with new State continuing education requirements
5	Maintain EMS certification requirements (State and GMVEMS Council)

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Get two personnel trained and certified as paramedics
2	Review feasibility of EMS data entry in the field
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Implement wireless mobile computers for pre-plan and hazardous materials data retrievel
2	

0321 Fire - Operations

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	2,007,153	2,123,337	2,233,207	2,209,650	2,293,310	2.7%
Fringe Benefits	840,426	867,478	943,930	974,990	1,018,700	7.9%
Contractual and Materials	315,165	350,481	396,091	384,568	381,250	-3.7%
Capital Outlay	0	5,530	0	0	0	- %
Department Total	3,162,744	3,346,825	3,573,228	3,569,208	3,693,260	3.4 %

BUDGET HIGHLIGHTS for 2009

* Turn-out gear replacement (11 sets) ($24,200)

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Assistant Fire Chief	3.00	3.00	3.00	3.00	3.00
Lieutenant	3.00	3.00	3.00	3.00	3.00
Training/Safety Officer	0.00	0.00	1.00	1.00	1.00
Firefighter/EMT's	27.00	27.00	27.00	27.00	27.00
Total	33.00	33.00	34.00	34.00	34.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Fire Calls	735	610	632	687	700
EMS Calls	2,585	2,540	2,702	2,685	2,775
Staffing per 1,000 population served	1.63	1.63	1.63	1.67	1.67
Calls per FTE	101	95	98	99	102
Expenditures per capita	$155	$157	$166	$177	$183
Expenditures per call	$940	$1,004	$1,004	$1,058	$1063
Calls per 1,000 population served	164	156	165	167	173

City of Sidney - Goals and Objectives 2009

Dept
Name: 101.0322 Fire Prevention

Department Mission Statement / Purpose:

Prevent loss of life and property in our community from the ravages of fire. This is accomplished through education, inspections, and enforcement of safety and building codes.

List major Activities performed by this Department (in order of priority):

1	Perform fire and life safety inspection at all high-risk occupancies within the City limits at least once per year
2	Continue to provide fire and life safety programs for pre-school and all children in grades K-5
3	Perform fire safety inspections at all commercial occupancies
4	Perform fire scene investigations to determine cause and origin of all unfriendly fires within our jurisdiction and assist other fire departments in Shelby County when asked to do so
5	Perform pre-construction fire safety plan reviews when called upon
6	Give fire and life safety classes to all citizen groups that request our services
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Conduct inspections at high hazard target facilities once per year (Wilson Memorial Hospital and all nursing homes)
2	Inspect all motels in the City once per year
3	Conduct inspections of commercial, industrial, and public assembly occupancies from target hazard list once each year.

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Implement electronic field data collection (improved service and reduction of man-hours associated with each inspection)
2	
3	
4	
5	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0322 Fire - Prevention & Inspection

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	207,598	222,556	223,049	224,230	230,630	3.4%
Fringe Benefits	86,405	94,604	97,550	87,940	105,470	8.1%
Contractual and Materials	21,989	27,392	37,163	31,213	33,024	-11.1%
Department Total	315,992	344,553	357,762	343,383	369,124	3.2 %

BUDGET HIGHLIGHTS for 2009

* Decrease in budgeted equipment maintenance expense ($3,850) repairs to fire safety trailer in 2008

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Prevention Officer	2.00	2.00	2.00	2.00	2.00
Total	3.00	3.00	3.00	3.00	3.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Fire Inspections	1,203	485	787	876	900
Fire Investigations	25	25	39	28	30
Expenditures per inspection/investigation	$255	$620	$417	$380	$397

City of Sidney - Goals and Objectives 2009

Dept Name: Municipal Court

Department Mission Statement / Purpose:

To expedite citizens through the judicial process in the most efficient and courteous manner possible.

List major Activities performed by this Department (in order of priority):

1	Managing cases filed by law enforcement through conviction or dismissal (including appeals from mayor's courts)
2	Managing cases filed by attorneys and private citizens for civil suits, small claims actions and evictions from rental property (includig service by bailiffs)
3	Preparing and monitoring attachments for creditors primarily through wage garnishment proceedings.
4	Monitoring court orders (drug/alcohol counseling, mental health counseling, payment of restitution house arrest and/or jail, anger/rage programs and community service)
5	Maintaining security at top performance for entire court proper for citizens and employees.
6	Provide wedding ceremonies
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Continue to improve the quality of customer service provided to all citizens utilizing the judicial system, and the services provided by Municipal Court.
2	Continuous improvement of the efficiency of the Court and the programs it provides to the public.
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!.

1	Complete the testing of the Ohio Courts Network program.
2	Provide a public terminal to enable citizens to search Case management database
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Pursue the restructuring of the Pay Scale to provide a more comprehensive and performance based pay system.
2	
3	

0410 Municipal Court

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	604,213	604,507	622,600	606,450	630,800	1.3%
Fringe Benefits	207,478	212,725	244,485	250,540	247,600	1.3%
Contractual and Materials	207,679	203,912	234,736	240,836	228,575	-2.6%
Department Total	1,019,370	1,021,144	1,101,821	1,097,826	1,106,975	0.5 %

BUDGET HIGHLIGHTS for 2009

* 2 way radios for Probation Dept ($2,500). Chair mats for all desks ($3,000), electronic memory typewriter ($1,500) and storage shelves for 4th floor ($1,600).

* Maintenance Services expenses down due to 1-time cleaning of carpets and stripping & buffing of floors in 2008.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Judge	1.00	1.00	1.00	1.00	1.00
Assigned Judges	0.16	0.16	0.16	0.16	0.16
Court Administrator	1.00	1.00	1.00	1.00	1.00
Chief Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	5.00	5.00	5.00	5.00	5.00
Chief Probation Officer	1.00	1.00	1.00	1.00	1.00
Probation Officer	1.00	1.00	1.00	1.00	1.00
Baliff	1.00	1.00	1.00	1.00	1.00
Deputy Baliff	3.00	3.00	3.00	3.00	3.00
Secretary/Paralegal	1.00	1.00	1.00	1.00	1.00
Deputy Seasonal Clerk	0.29	0.29	0.29	0.29	0.29
Total	15.45	15.45	15.45	15.45	15.45

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
New Cases Filed	10,419	11,284	11,816	12,000	12,250
Garnishments Filed	684	679	656	650	660
Cases Completed	10,913	11,663	11,918	12,100	12,200
Court Papers Served by Baliff	1,254	1,224	1,620	1,650	1,650
Prisoners Transported by Baliff	1,147	1,246	1,300	875	250
Active Probationers	541	552	583	575	580
House arrest program	n/a	71	175	185	200
Case completed per clerical FTE	1,755	1,854	1,895	1,924	1,940
Cost per case completed	$93	$87	$86	$91	$91

0411 Prosecutor

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	115,037	116,465	117,200	117,030	120,650	2.9%
Fringe Benefits	23,027	23,078	27,500	27,190	26,450	-3.8%
Contractual and Materials	58,037	61,006	64,629	65,430	66,880	3.5%
Department Total	196,101	200,548	209,329	209,650	213,980	2.2 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 6.3%.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Prosecutor	0.50	0.50	0.50	0.50	0.50
Clerk Typist II	1.00	1.00	1.00	1.00	1.00
Total	1.50	1.50	1.50	1.50	1.50

City of Sidney - Goals and Objectives 2008

Dept
Name: 101.0601 Parks and Recreation -Administration

Department Mission Statement / Purpose:

The administrative division of the Parks and Recreation exists to enhance the quality of life for the citizens of Sidney. This is accomplished through following the 2004 Comprehensive plan and the Parks and Recreation Master Plan.

List major Activities performed by this Department (in order of priority):

1	Provide recreational services which include recreational programs, sports, facilities and special programming. 2004 Comp. plan pg. 3.16 #1a1-P&R Master Plan section V#6
2	Work with local contractors and developers to acquire land that is worthy of developing into a park for the citizens of Sidney. 2004 Comp. plan pg. 3.16 #1a1-P&R Master plan section V#4.
3	Work with numerous recreation league commissioners with their designated programs. 2004 Comp. plan pg. 3.16 #1a1
4	Assist in the pursuit of grant funding to complete parks capital improvement projects. 2004 Comp. plan pg. 3.16 #1a1-P&R Master Plan section V#9.
5	Provide the public with continual information about our 15 neighborhood parks, five City recreational facilities and the cities free recreational programs. 2004 Comp.plan pg. 3.16 #1a1
6	Extend the Great Miami River bike/walkway path (Veterans Memorial Walkway) Cemetery south toward Vandemark Rd. 2004 Comp. plan pg. 3.16 #1a3, pg. 8.07 #3f & pg. 9.10 #7b & P&R master plan.
7	Update the Parks and Recreation Master plan.
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Continue to develop the parks according to the Master Plan.
2	Parks and Recreation Department Maintenance building study.
3	

List major Departmental Objectives for 2008 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Continue to develop Robert O. New Park
2	Plan Veterans Memorial Walk/bike trail from Westlake to Kuther Road.
3	Continue to develop Julia Lamb Park
4	
5	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0601 Parks - Administration

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	81,270	85,475	88,400	56,500	75,650	-14.4%
Fringe Benefits	17,770	16,945	20,300	14,940	22,050	8.6%
Contractual and Materials	6,541	14,104	8,740	9,085	4,274	-51.1%
Department Total	105,582	116,524	117,440	80,525	101,974	-13.2 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 20.5% reflecting change in health insurance coverage to family.

* Parks Master Plan updated in 2008. Reduction in 2009 budget ($5,000)

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Director	1.00	1.00	1.00	1.00	1.00
Clerical Aide	0.30	0.30	0.30	0.30	0.30
Total	1.30	1.30	1.30	1.30	1.30

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Effectively respond to increasing requests for all of our rec. facilities	n/a	39	42	42	42

City of Sidney - Goals and Objectives 2009

Dept
Name: Parks and Recreation-Recreation Programming 1010602

Department Mission Statement / Purpose:

Our purpose as the recreational division is to actively create, promote and sustain an enviroment in which each participant is challenged and supported in pursuit of personal growth through recreational activities. 2004 Comp. Plan 3.16 #1a1 Pge. 3.17 #1c1 & 1c2- P&R Master Plan section V#4, #5 & #6.

List major Activities performed by this Department (in order of priority):

1	Continue to offer first-aid and CPR classes to our employees through our Fire Department. Also, continue to update and monitor all safety policies and manuals for our employees.
2	Continue to plan & direct the summer food program at our three sites. Continue to work with Wilson Memorial Hospital on preparing hot meals. Continue the free transportation to the food program through Shelby Transit.
3	Continue to work with the Senior Center with their chair volleyball, water aerobics, walking in the parks programs and various other activities.
4	Plan and direct the summer Arts and Crafts programs and the games programs. These programs are offered to the city parks twice a week during the summer programs.
5	Continue to support the "Open Gym" on Friday nights at the Salvation Army as well as support the YMCA with their "Saturday Night Live" youth program.
6	Continue to offer free swimming lessons for youth as well as adults.
7	Implement new clinics and programming for the youth of our community.
8	Contribute various educational and recreational services to meet the needs of our community.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Expand summer food program (80% grant funded) and continue to provide free transportation through Shelby Transit.
2	Continue free transportation to and from all clinics, pool, parks and summer food program.
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Continue to provide current free clinics to our youth.
2	Continue the summer food program with transportation.
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0602 Parks - Recreation Programs

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	69,264	77,246	79,900	79,880	83,950	5.1%
Fringe Benefits	21,576	25,051	28,850	28,800	29,050	0.7%
Contractual and Materials	57,719	57,967	64,115	66,700	62,137	-3.1%
Department Total	148,560	160,265	172,865	175,380	175,137	1.3 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 7.3%.

* Summer Food Program ($17,000 -- grant funded for 80%)

* Decrease in operating supplies due to restocking ponds in 2008 ($3,000)

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	0.23	0.34	0.34	0.34	0.34
Playground Leader	1.16	1.34	1.34	1.34	1.34
Food Service Supervisor	0.13	0.17	0.17	0.17	0.17
Total	2.52	2.85	2.85	2.85	2.85

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Free clinics organized and directed	20	37	37	38	38
Free clinics (attendance)	764	1,526	1,494	2,285	2,200
City-sponsored senior events	4	4	4	4	4
Summer Lunch Program-(no. of meals)	3,154	3,470	3,389	5,000	5,000
Park playground program	14	14	14	14	14
Arts and Crafts Program (Attendance)	1,039	1,284	1,517	1,089	1,000
Sat. Night Live at YMCA (ave attendance)	100	100	100	187	180
Fri. Open Gym at Salv Army (ave attendance)	6	50	55	55	50

City of Sidney - Goals and Objectives 2009

Dept
Name: 101.0604 Parks and Grounds Maintenance

Department Mission Statement / Purpose:

The purpose of the Grounds Maintenance Division is to provide a safe and aesthetically pleasing public grounds for leisure and/or athletic activities for the citizens of Sidney. 2002 Comp. Plan pg. 3.16 #1a1-P&R master plan section V #3, #4.#5,#6, #7 & #8.

List major Activities performed by this Department (in order of priority):

1	Continuous improvement of Parks and Recreation Facilities within the City of Sidney.
2	Maintain a good working relationship with the amateur programs (i.e. soccer, football, softball & baseball) to improve the safety and appearance of these facilities.
3	Keep restrooms and concession stands within the City's facilities up to code with the Health Department and residents needs.
4	Through the Park Rangers, continue enforcing laws and provide a safe environment in the parks.
5	Support the City's facilities by assisting in completing maintenance projects (i.e. Monumental Bldg, City Hall, Fire Stations, Water and Wastewater facilities, Monarch Community Center, etc)
6	
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Evaluate the departments needs with the addition of approximately 50 acres of park lands (Robert O. New Park, Julia Lamb, Westlake) .
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	
2	
3	
4	
5	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0604 Parks - Parks & Public Grounds

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	506,782	522,906	550,200	552,180	567,740	3.2%
Fringe Benefits	177,870	173,109	202,450	197,600	192,750	-4.8%
Contractual and Materials	157,620	154,375	165,590	175,235	159,826	-3.5%
Capital Outlay	11,945	0	9,000	9,000	5,340	-40.7%
Department Total	854,216	850,390	927,240	934,015	925,656	-0.2 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 1.4%.

* Capital outlay: Modular play equipment ($5,340).

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Foreman I	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	2.00	2.00	2.00	2.00	2.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
Park Ranger	1.00	1.00	1.00	1.00	1.00
Seasonal Park Ranger	0.43	0.43	0.43	0.43	0.43
Facilities Maintenance Foreman	1.00	1.00	1.00	1.00	1.00
Seasonal Laborers	4.65	4.65	4.65	4.65	4.65
Total	13.08	13.08	13.08	13.08	13.08

0604 Parks - Parks & Public Grounds

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Acres of parks maintained	380	430	430	430	430
Acres of public grounds maintained (approx)	250	250	250	250	250
Acres underground utilities land maintained	22	22	22	22	22
Neighborhood Parks	14	15	15	15	16
Modular playground structures maintained	21	21	21	22	23
City athletic facilities maintained	5	5	5	5	5
Soccer fields maintained	12	12	12	12	12
Softball fields maintained	9	9	9	9	9
Baseball fields maintained	5	5	5	5	5
Football fields maintained	1	2	2	2	2
Basketball courts maintained (2 lighted)	15	15	15	15	16
Sand volleyball courts maintained	2	2	2	2	2
Shuffleboard courts maintained	0	0	0	0	0
Park shelters maintained	33	33	33	33	33
Miles of walk/bikeways	3.5	3.5	3.5	4.5	5.25
Expenditures per capita	$42	$42	$43	$46	$46
Park acreage per 1,000 population	18.7	21.3	21.3	21.3	21.3
Neighborhood parks per city square mile	1.17	1.15	1.29	1.29	1.38

City of Sidney - Goals and Objectives 2009

Dept Name: Urban Forestry

Department Mission Statement / Purpose:

Guardian of the City street trees, excluding trees in parks and beauty areas.

List major Activities performed by this Department (in order of priority):

1	Respond to resident and business inquiries on tree issues.
2	Annual tree planting program; approximately 100 trees planted.
3	Maintenance program include pruning and removing dead and hazardous trees.
4	Create and administer contractual services to aid the division.
5	
6	
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Strive to be a recipient for the "Tree City USA" award.
2	Host a "Proper Tree Planting and Pruning" class. This helps educate the citizens of Sidney.
3	Sponsor an Arbor Day celebration with the planting of trees.

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Generate volunteer activities to educate youth
2	
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Strive to be a recipient for the "Tree City USA" growth award
2	Host the "Tree City USA" award ceremonies for the City's 25th award in 2013
3	

0606 Urban Forest Managemnt

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Contractual and Materials	22,965	55,698	80,700	70,000	71,000	-12.0%
Capital Outlay	0	0	2,500	0	0	-100.0%
Department Total	22,965	55,698	83,200	70,000	71,000	-14.7 %

BUDGET HIGHLIGHTS for 2009

* Cyclical pruning of street trees begun in 2007 for 10-year period ($15,000)

* Street tree removal and replacement ($55,000)

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Trees removed (hazardous, dead or diseased)	100	50	55	65	105
Trees planted	150	100	100	84	100
Trees trimmed	775	75	275	275	300
Member Tree City USA	Yes	Yes	Yes	Yes	Yes

City of Sidney - Goals and Objectives 2009

Dept
Name: Parks and Recreation - Senior Citizens Center 101.0607

Department Mission Statement / Purpose:

A place for 1100+ senior citizens to go for socializing, recreational activities and for a better quality of life. 2004 Comprehensive plan page 3.18 #1e1-P&R master plan section V#6

List major Activities performed by this Department (in order of priority):

1	Provide assistance to the Senior Center of Sidney and Shelby County. Example, walking programs, afternoon in the park, chair volleyball, exercise program, and water aerobics.
2	Maintain building equipment (i.e. HVAC, elevator, lighting, kitchen areas, boiler, etc.) Keeping a safe and comfortable ambiance inside the building.
3	Maintain building grounds (i.e. tree maintenance, shrub trimming, mulching, fertilization, and mowing of turf, etc.) keeping a safe and aesthetically pleasing facility.
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List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

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List major Departmental Objectives for 2008 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

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List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

0607 Parks - Senior Center

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Contractual and Materials	37,690	38,063	48,560	47,030	46,430	-4.4%
Capital Outlay	0	9,630	5,500	7,000	0	-100.0%
Department Total	37,690	47,693	54,060	54,030	46,430	-14.1 %

BUDGET HIGHLIGHTS for 2009

* Improvement budget reduced as replacing of ballasts and lights, painting of siding and exterior doors and resurfacing of Camio Theatre floor was completed in 2008.

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Senior Center Members	1,200	1,200	1,200	1,200	1,200
Gateway Arts Council - Performances	4	4	n/a	n/a	n/a
Senior events participants	5,200	5,300	4,628	4,700	4,800

City of Sidney - Goals and Objectives 2009

Dept
Name: Planning

Department Mission Statement / Purpose:

The Planning Department maintains and implements a program for sustainable and balanced growth and enhancement of the quality of the physical and socioeconomic environment through the application of land use and zoning plan review; preparation of plans and policies; and administration and enforcement of the Zoning Code and Subdivision Regulations.

List major Activities performed by this Department (in order of priority):

1	Provide services and information to customers in accordance with the City's Customer Service Policy
2	Implement Comprehensive Plan strategies
3	Provide staff support to Council, Planning Commission, Zoning Board of Appeals, Paint the Town Committee, Enterprise Zone Tax Incentive Negotiating Committee, CRA Advisory Council, and Downtown Design Review
4	Administer CDBG programs - Formula programs, Revolving Loan Fund, Downtown Rehab, and CHIP program
5	Provide technical assistance to applicants seeking commercial and residential grants or loans through State regulated programs
6	Administer and enforce Zoning Code and Subdivision Regulations: sign permits, fence permits, occupancy permits, site plan review; subdivision plats, etc
7	Assist with administration of economic development programs - Enterprise Zone, Community Reinvestment Area and Economic Development grant applications
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Improve the general public's understanding of and participation in the planning process and how orderly growth is beneficial to the community
2	Research and review Zoning Code and Subdivision Regulations for changing uses, activities, and needs in the built / natural environment
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Achieve formal approval of Comprehensive Plan update and organization of new implementation stategies
2	Review and research effective land use regulations and provide recommendations for substantial rewrite of Zoning Code and Subdivision Regulations
3	Organize comprehsive and holistic neighborhood services goals and strategies
4	
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List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

1003 Planning

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	62,188	57,944	70,920	69,730	76,375	7.7%
Fringe Benefits	21,814	21,959	26,950	26,620	27,650	2.6%
Contractual and Materials	30,960	29,307	35,648	35,656	36,010	1.0%
Department Total	114,963	109,210	133,518	132,006	140,035	4.9 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 9.0%.

* Paint the Town program ($8,240)

* CDBG CHIP consultant services for application ($7,000) initially paid from this department. Reimbursed if grant received.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Planning Director	1.00	1.00	1.00	1.00	0.00
Community Services Director	0.00	0.00	0.00	0.00	1.00
Intern/Assistant	0.23	0.23	0.23	0.23	0.23
Total	1.23	1.23	1.23	1.23	1.23

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Sign Permits Issued	43	41	53	47	54
Temporary sign permits	38	50	41	46	38
Sign Permits Issuued within 2 days	100%	100%	98%	100%	100%
Fence Permits Issued	72	69	82	82	80
Fence Permits Issued within 2 days	98%	100%	99%	100%	100%
Planning Comm applications reviewed	36	21	32	22	28
Zoning occupancy permits issued	20	23	18	25	22
Annexation requests reviewed	3	2	3	1	2
Site plan permits issued	15	26	27	20	24
No. of CHIP housing rehabs completed	4	4	4	6	0
No. of CHIP home repairs completed	4	5	0	5	0

City of Sidney - Goals and Objectives 2009

Dept Name: 101.1101 Building Inspection

Department Mission Statement / Purpose:

The Building Inspection Department is responsible for the inspection of all new construction and renovation in existing one-, two-, and three-family residences within the City limits. The purpose is to ensure that all construction meets minimum safety and building code standards. The Department is also responsible for contractor registration and enforcing the City's dangerous building ordinance.

List major Activities performed by this Department (in order of priority):

1	Perform multiple inspections on one-, two-, and three-family dwellings under construction
2	Respond to complaints from the public concerning building code issues involving residential occupancies
3	Provide building construction expertise to fire inspectors concerned with commercial occupancies
4	
5	
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List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Strive to provide safe living conditions for all residents of the city
2	Provide efficient and clear requirements to contractors concerning residential building code requirements
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Perform plans reviews for building code and City ordinance compliance on all residential building projects.
2	Perform all building and electrical inspections as required by ordinance.
3	
4	
5	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Maintain residential Building Department certifications now required under Ohio law
2	
3	

1101 Building Inspection

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	90,864	100,745	104,400	102,680	101,750	-2.5%
Fringe Benefits	26,614	28,196	32,720	34,440	32,325	-1.2%
Contractual and Materials	3,346	3,486	5,720	4,813	5,885	2.9%
Department Total	120,824	132,427	142,840	141,933	139,960	-2.0 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 5.9%.

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Building Inspector	1.00	1.00	1.00	1.00	1.00
Electrical Inspector	0.26	0.26	0.26	0.26	0.26
Secretary	0.50	0.50	0.50	0.50	0.50
Total	1.76	1.76	1.76	1.76	1.76

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Building Permits Issued	259	251	265	234	242
Building Inspections	1,103	1,618	833	716	737
Electrical Inspections	491	603	506	472	486

City of Sidney - Goals and Objectives 2009

Dept Name: 101.1102 Engineering

Department Mission Statement / Purpose:

Provide engineering services including: project planning concepts, capital project design, construction management, consultant management, storm water management master plan, private development plan review, private development construction inspection, traffic engineering services and provide mapping services for utilities and traffic.

List major Activities performed by this Department (in order of priority):

1	Provide construction management services, including construction inspection of water lines, sanitary sewers, storm sewers, roadways, drainage improvements, and traffic.
2	Survey and design new water lines, sanitary sewers, storm sewers, roadways, traffic and facility improvements.
3	Provide traffic engineering services, including traffic counts, stop sign warrants, traffic signal warrants, sight distance studies, speed studies, City traffic map, and citizen traffic inquires.
4	Manage City bridge inspections, submit ODOT/Federal inspection forms annually. Manage bridge maintenance operations.
5	Supply utility and right of way information to the utility and parks departments, general public, contractors, and other allied departments.
6	Maintain and update the storm water master plan, including grading permits, waterway blockage and flooding resolution.
7	Apply for and manage State Issue 1, ODOT small Cities, and ODOT urban paving grant projects.
8	Supply technical assistance to other departments as requested.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Complete CIP projects scheduled for the department.
2	Manage and inspect construction for public improvements in private developments.
3	Maintain construction and infrastructure records including mapping for CIP, private developments and traffic.

List major Departmental Objectives for 2008 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Construct Canal Feeder Riverwalk Phase II & III.
2	Construct traffic improvements, Russell & St. Marys' and downtown truck route intersections.
3	Manage and construct annual sidewalk program. Respond to sidewalk inspection requests within 24 hours.
4	Coordinate with ODOT on construction of Russell Road Phase II bridge project.
5	Apply for Issue 1 grant application for the South West Interceptor grouting project before October 22 deadline.
6	Review design and inspect public improvement for Plum Ridge North subdivision.

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

1102 Engineering

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	407,830	421,122	440,200	439,110	449,100	2.0%
Fringe Benefits	132,560	145,729	172,000	166,670	167,500	-2.6%
Contractual and Materials	22,212	24,575	33,394	30,607	29,874	-10.5%
Capital Outlay	0	0	0	0	9,800	100.0%
Department Total	562,602	591,426	645,594	636,387	656,274	1.7 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 3.3%.

* Non-capital equipment for replacement of office furnishings ($5,224 in 2008 and $1,877 in 2009)

* Capital outlay: partitions for offices ($9,800)

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
City Engineer	1.00	1.00	1.00	1.00	1.00
Asst. City Engineer	0.00	1.00	1.00	1.00	1.00
Engineer I	1.00	0.00	0.00	0.00	0.00
Clerk Typist II	1.00	1.00	1.00	1.00	1.00
City Surveyor	1.00	1.00	1.00	1.00	1.00
Engineering Technician I	1.00	1.00	1.00	1.00	1.00
Engineering Technician II	2.00	2.00	2.00	2.00	2.00
Seasonal Laborers	0.29	0.29	0.29	0.29	0.29
Total	7.29	7.29	7.29	7.29	7.29

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Sanitary Sewer Inspections	94	67	51	70	50
Subdivisions Inspected	8	3	3	1	1
Zoning Permits Reviewed for Drainage	24	26	27	20	22

City of Sidney - Goals and Objectives 2008

Dept Name: 101.1104 Public Works

Department Mission Statement / Purpose:

The Public Works Departments are in existence to provide quality services and project improvements in a timely manner, as well as promote the safety and welfare of the City's residents. All departments will support the most cost effective, safest and most efficient services available, while keeping within the budgets established by City Council.

List major Activities performed by this Department (in order of priority):

1	ENGINEERING: Design of Capital Projects, Inspection of construction projects, City-wide surveys, Private development reviews, mapping, preparing bid documents, following capital project contracts, project management of contractors (street, water, sewer, storm water, etc.)
2	STREETS: Street repairs, including crack seal, pothole patching, asphalt lateral repairs (hot & cold patch). Also traffic control repairs, traffic and street lighting installations and repairs, Traffic painting, sign management
3	Mosquito testing and control/spraying, tree installation and removals in City ROW, weed spraying in City ROW, including Tree Board facilitation, graffitti removal and all Cemetery functions
4	ALL: Provide a work environment that promotes employee safety and development, while encouraging communication, trust, and teamwork.
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List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	ENGINEERING: Provide comprehensive technical services to facilitate the timely completion of capital improvement projects for the City while under budget, on time with quality results.
2	STREETS: Maintain or improve the quality of the City's roadways so as to provide structurally sound, passable and safe streets. Continue to maintain the City trees within Tree City USA standards.
3	CEMETERY: Be professional and compassionate when dealing with families of the deceased and the general public, as well as maintain the cemetery in beauty and serenity.

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Leverage existing resources by researching ODOT, State of Ohio, APWA, and other agencies for possible grant funding of City capital projects. Target a **minimum** of two (2) applications/yr.
2	Follow the construction of the Russell Road Bridge and Road Widening by ODOT so as to provide a quality roadway for the traveling public. Assist in scheduling and contractor direction when requested and/or required.
3	Continue to exlore ways to improve traffic flow along State Route 47 west by mid-block loops, radio controlled traffic controls, or by other technology improvements available within budget.
4	Foster collaborative opportunities with other public agencies (City, County, State, Township) and individuals in order to improve services and minimize expenses. Review and/or update such public contracts yearly.
5	Respond to emergencies (floods, storms, power outages, etc) as an integral part of providing and managing public work services. Support other involved agencies during such times.

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Follow the possible demolition and remediation of the former Wagner Mfg Building. $66,000 was requested in the City's 5-yr plan. This includes submitting an application for DOD Brownfield funding by a hired consultant.
2	
3	

1104 Public Works

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	85,489	88,038	90,200	90,170	93,100	3.2%
Fringe Benefits	14,405	14,399	18,000	17,890	16,900	-6.1%
Contractual and Materials	4,505	5,316	8,435	6,334	7,617	-9.7%
Department Total	104,399	107,753	116,635	114,394	117,617	0.8 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 5.8%.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Public Works Director	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Grant applications sent	N/A	5	5	2	3
Reviewed contracts with other public agencies	N/A	N/A	X	X	X

City of Sidney - Goals and Objectives

Dept
Name: 101.1105 Code Enforcement

Department Mission Statement / Purpose:

The Code Enforcement Department is responsible for the enforcement of the City's nuisance and property maintenance ordinances. This would include ordinances dealing with issues such as trash, litter, junk motor vehicles, and the City's exterior paint ordinance. The Code Enforcement Department also works closely with other local inspectors including Fire, Building, and Health.

List major Activities performed by this Department (in order of priority):

1	Continue to respond to complaints received within reasonable time limit
2	Continue to enforce the property maintenance code through inspections as well as public education programs
3	Continue with seasonal Code Enforcement Officer to aid in enforcement of the City's weed ordinance and junk vehicle ordinance
4	Increase awareness of new ordinances in downtown area regarding gutters, downspouts, and exterior maintenance
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List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Make recommendations to City Management when appropriate to improve Property Maintenance Code as stipulated in the comprehensive plan
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

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List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

1105 Code Enforcement

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	60,565	62,752	67,020	65,690	69,200	3.3%
Fringe Benefits	16,583	17,221	20,300	20,610	20,135	-0.8%
Contractual and Materials	2,642	3,164	4,675	3,375	4,760	1.8%
Department Total	79,790	83,137	91,995	89,675	94,095	2.3 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 7.1%.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Seasonal Code Enforcement Officer	0.46	0.46	0.46	0.46	0.46
Total	1.46	1.46	1.46	1.46	1.46

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Property maintenance inspections	1,206	1,029	1,021	1,075	1,130
Expenditures per inspection	$69	$78	$81	$83	$83
Inspections per FTE	826	705	700	736	774

Street Fund

PURPOSE:

To account for state-levied and collected gasoline tax and motor vehicle registration fees designated for street maintenance and repair.

Street Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	432,303	626,546	452,911	452,911	243,217	
Receipts:						
Motor Vehicle License Tax	435,305	458,546	445,578	412,545	424,921	
Gasoline Excise Tax	763,399	770,419	818,625	794,066	809,948	
Additional $5 License Fee (11 months)	0	0	0	0	99,000	
Other Receipts	37,755	24,539	31,700	57,065	38,700	
Total Receipts	1,236,459	1,253,504	1,295,903	1,263,676	1,372,569	
Expenditures:						
Salaries and Wages	541,094	573,175	614,840	600,720	610,605	(0.7%)
Fringe Benefits	151,399	161,140	190,930	193,640	186,675	(2.2%)
Contractual and Materials	212,826	284,062	369,536	395,276	436,596	18.1 %
Capital Outlay	0	285,755	96,000	96,000	0	(100.0%)
Total Expenditures	905,320	1,304,130	1,271,306	1,285,636	1,233,876	(2.9%)
Net Income Before Interfund Transactions	331,139	(50,627)	24,597	(21,960)	138,693	
Interfund Services Reimbursed	(125,691)	(138,991)	(155,695)	(154,948)	(165,227)	6.1%
Interfund Reimbursements In						
Interfund Insurance Reimburse	0	23,833	0	0	0	
Other Interfund Reimbursement	94,795	95,000	100,000	100,000	100,000	
Interfund Transfers In						
Transfer from General Fund	0	0	0	0	148,000	
Interfund Reimbursements (Out)						
Interfund reimbursements	0	0	0	0	(99,000)	
General Fund Admin. Reimb.	(95,000)	(97,850)	(100,786)	(100,786)	(123,810)	
Interfund Transfers (Out)						
Transfer to Separation Pay Fd.	(11,000)	(5,000)	(32,000)	(32,000)	(20,600)	
Net Change in Fund Balance	194,243	(173,635)	(163,884)	(209,694)	(21,944)	
Ending Cash Balance (Unencumbered)	626,546	452,911	289,027	243,217	221,273	
Balance as a percent of expenditures and interfund services (Minimum Target =15%)	60.8%	31.4%	20.3%	16.9%	15.8%	

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 4.8%.

* The Street Fund is no longer in a position to pay for a portion of its capital projects. These are paid for out of the Capital Improvement Fund.

* With the apparent short supply of salt in the region, the price of road salt for 2009 has increased dramatically -- going from $51/ton in early-2008 to $105/ton currently. This has caused the Street Fund to include a General Fund subsidy of $148,000 for 2009.

*** See the following departmental summaries. ***

City of Sidney - Goals and Objectives 2009

Dept
Name: 210.0801 Street Administration

Department Mission Statement / Purpose:

Provide efficient supervision to the Street Maintenance, Traffic, Winter Maintenance, Cemetery and Urban Forestry Divisions of the Street Department. To work in harmony with residents, businesses and other City, County and State entities to achieve a high quality of public service.

List major Activities performed by this Department (in order of priority):

1	Day to day supervision and coordination of the above mentioned Street Department Divisions.
2	Respond to the general public and other entities within a 48 hour period excluding weekends.
3	Prepare, administer and monitor budgets for the divisions involved.
4	City liaison for the City Tree Board
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List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Create a work environment conductive to team building, goal setting and achieving.
2	Provide the opportunity for employees to achieve pertinent certifications and licenses related to their positions. Cross training of staff between Divisions of the Department.
3	Continue to provide a safety program tailored towards the function of the Department. Strive to achieve a working atmosphere that is safe and free of risks.

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Require monthly safety meetings
2	Require weekly meetings with subordinates and supervisors.
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

Street Fund

Departmental Summary

0801 Street - Administration

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	76,591	79,837	82,690	82,520	85,905	3.9%
Fringe Benefits	20,905	21,870	25,300	24,840	25,350	0.2%
Contractual and Materials	4,068	51,561	77,361	70,482	77,925	0.7%
Department Total	101,564	153,267	185,351	177,842	189,180	2.1 %

BUDGET HIGHLIGHTS for 2009

* Beginning in 2007, stormwater fees are being charged to this department. In 2008, the units charged to City streets were revalued resulting in stormwater fees of approximately $72,500 annually.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Street Superintendent	1.00	1.00	1.00	1.00	1.00
Clerk Typist II	0.25	0.25	0.25	0.25	0.25
Total	1.25	1.25	1.25	1.25	1.25

City of Sidney - Goals and Objectives 2009

Dept
Name: 210.0802 Street General Maintenance

Department Mission Statement / Purpose:

Effective maintenance practice of roadways and alleys that will provide safe travel to the general public.

List major Activities performed by this Department (in order of priority):

1	Asphalt resurfacing, maintenance patching of potholes, crack sealing of pavement and preventive maintenance of the pavement surface. Restoration of public utility openings in pavement.
2	Snow and ice removal services.
3	Maintain a current pavement assessment database. Used as the tool for budget prioritizing resurfacing.
4	Street sweeping services.
5	Leaf collection during the months of October thru December.
6	Street tree pruning, removal and planting.
7	Mosquito abatement
8	Yard waste service during the months of November thru March

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Continue to evaluate current practices and equipment and recommend change where inefficiencies are found.
2	Continue the practice of cross training staff within the department
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Certification of staff in work zone safety and proper tree maintenance.
2	Supervisory training for key staff members
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

Street Fund

Departmental Summary

0802 Street - General Maintenance

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	344,052	336,822	366,750	351,920	373,000	1.7%
Fringe Benefits	94,599	101,321	120,550	119,530	117,100	-2.9%
Contractual and Materials	65,356	58,635	64,341	62,760	74,091	15.2%
Capital Outlay	0	285,755	96,000	0	0	-100.0%
Department Total	504,008	782,532	647,641	534,210	564,191	-12.9 %

BUDGET HIGHLIGHTS for 2009

* $10,000 increase for materials for DuraPatcher machine.

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Foreman II	1.00	1.00	1.00	1.00	1.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	4.00	4.00	4.00	4.00	4.00
Street Technician I	1.00	1.00	1.00	1.00	1.00
Seasonal Laborers	1.02	1.02	1.02	1.02	1.02
Total	8.02	8.02	8.02	8.02	8.02

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Miles of street responsibility	98.0	97.5	97.5	97.5	97.5
Miles of streets per employee	12.2	12.2	12.2	12.2	12.2
Cost per mile (excluding capital outlay)	$4,995	$5,169	$8,026	$5,479	$5,787

City of Sidney - Goals and Objectives 2009

Dept
Name: 210.803 Winter Maintenance

Department Mission Statement / Purpose:

Provide efficent services to maintain safe travel for the public during adverse weather conditions

List major Activities performed by this Department (in order of priority):

1	Plowing of all City roadways, parking lots and priority sidewalks when snow is in excess of 2 inches.
2	Salting arterial City roadways, parking lots and sidewalks during snow & ice conditions. Salting intersections, hills & curves only of all other roadways.
3	Preparation and maintenance of the City snow equipment for snow and ice events.
4	Training of staff for snow and ice events. Including other departments that participate.
5	
6	
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Reduce the amount of salt used in a particular snow & ice storm by means of salt calibration and training of staff.
2	Increase the number of operators trained and available for snow & ice storms.
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Using anti-icing methods and materials to enhance our service to the City residents and businesses.
2	
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Due to upgrades in equipment in 2008, we are able to enhance snow removal services we provide to residents and businesses on cul-de-sac's and dead ends.
2	
3	

0803 Street - Winter Maintenance

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	7,642	40,073	45,620	48,340	30,000	-34.2%
Fringe Benefits	2,763	3,649	5,480	7,370	5,200	-5.1%
Contractual and Materials	76,126	95,353	150,384	184,134	194,225	29.2%
Capital Outlay	0	0	0	96,000	0	- %
Department Total	86,530	139,075	201,484	335,844	229,425	13.9 %

BUDGET HIGHLIGHTS for 2009

* Expenditures vary with weather conditions.

* Parks Department assists with the plowing of alleys.

* Significant increase in salt prices due to shortage in area supplies. Budgeted $180,000 for 2009 salt purchases.

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Hours required to completely plow town -1 time	31	16	16	14	12
Average salt tonnage use per year	n/a	2,200	1,100	2,359	1,200
Winter Mnt (employees trained and available)	n/a	24	24	30	30

City of Sidney - Goals and Objectives 2009

Dept Name: Traffic

Department Mission Statement / Purpose:

Perform maintenance on traffic signals, pavement markings and traffic signs to the current standards set in the Ohio Manual Uniform Traffic Control Devices. Create a safe and understandable path of traffic through the City for residents, business and pedestrians.

List major Activities performed by this Department (in order of priority):

1	Perform street painting for traffic lanes, parking stalls, school crossings, crosswalks, yellow curbing, etc.
2	Traffic signal maintenance, upgrades, conflict monitor testing, cleaning, LED replacements.
3	Downtown Banners/Christmas Decoration for special events. Traffic control support for these special events.
4	Assist street crews in snow and ice removal.
5	Conflict monitor testing of all 50 intersections.
6	Assist street crews in street tree maintenance, pruning, removals and storm damage
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Certifications for staff in Work Zone Safety & Traffic Control
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Complete the change out of traffic controllers.
2	
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Contract long line street painting
2	
3	

0804 Street - Traffic Control

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	112,810	116,443	119,780	117,940	121,700	1.6%
Fringe Benefits	33,133	34,300	39,600	41,900	39,025	-1.5%
Contractual and Materials	67,276	78,513	77,450	77,900	90,355	16.7%
Department Total	213,218	229,257	236,830	237,740	251,080	6.0 %

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

* $10,000 in professional services for Main & Russell clearance improvements.

* Begin to contract out for paint striping versus performing in-house.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Foreman	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	1.00	1.00	1.00	1.00	1.00
Seasonal Laborers	0.77	0.40	0.40	0.40	0.40
Total	2.77	2.40	2.40	2.40	2.40

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Traffic signal intersections	50	50	50	50	50
Traffic paint usage in gallons	n/a	2,500	2,500	2,800	2,800
Signalized intersections upgraded	n/a	8	8	15	8
Cost per signalized intersection	$4,724	$4,264	$4,585	$4,755	$5,022

State Highway Improvement Fund

PURPOSE:

To account for the portion of the state gasoline tax and motor vehicle registration fees designated for street maintenance and repair of state highways within the City.

State Highway Improvement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	13,319	17,418	24,165	24,165	23,499	
Receipts (net)	98,893	101,747	106,775	99,334	101,224	
Expenditures:						
Total Expenditures	0	0	0	0	0	
Net Income Before Interfund Transactions	98,893	101,747	106,775	99,334	101,224	
Interfund Reimbursements (Out)						
Interfund reimbursements	(94,795)	(95,000)	(100,000)	(100,000)	(100,000)	
Net Change in Fund Balance	4,098	6,747	6,775	(666)	1,224	
Ending Cash Balance (Unencumbered)	17,418	24,165	30,940	23,499	24,723	

BUDGET HIGHLIGHTS for 2009

* The State Highway Fund Receives 7-1/2% of the state-levied motor vehicle license tax and gasoline tax as provided in state law. Per the City's usual practice, the State Highway Fund reimburses the street fund for expenses incurred in repair and maintenance of state highways in the city.

County Auto License Fund

PURPOSE:

To account for county-levied motor vehicle registration fees designated for street construction, maintenance and repair.

County Auto License Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	30,374	29,503	483	483	483	
Receipts (net)	109,129	97,980	110,000	110,000	110,000	
Expenditures:						
Capital Outlay	110,000	127,000	110,000	110,000	110,000	
Total Expenditures	110,000	127,000	110,000	110,000	110,000	
Net Change in Fund Balance	(871)	(29,020)	0	0	0	
Ending Cash Balance (Unencumbered)	29,503	483	483	483	483	

BUDGET HIGHLIGHTS for 2009

* The City's share of the County Auto License tax may be used on designated streets. Each year the cost of the City's street resurfacing program is offset by these funds.

Municipal Income Tax Fund

PURPOSE:

To account for the collection, collection costs and distribution of City levied income tax.

Municipal Income Tax Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Beginning Cash Balance	1,044,876	1,256,040	831,685	831,685	650,018
Receipts (net)	13,213,701	13,516,464	13,755,954	12,649,997	12,966,244
Expenditures:					
Salaries and Wages	134,208	139,021	143,700	143,280	0
Fringe Benefits	40,445	42,150	48,650	48,090	0
Contractual and Materials	11,257	7,700	13,408	8,699	0
Total Expenditures	185,910	188,870	205,758	200,069	0
Net Income Before Interfund Transactions	13,027,791	13,327,594	13,550,196	12,449,928	12,966,244
Interfund Services Reimbursed	(12,427)	(16,827)	(18,966)	(18,966)	(229,550)
Interfund Reimbursements In					
Interfund Insurance Reimburse	0	7,081	0	0	0
Interfund Transfers (Out)					
Transfer to General Fund	(10,243,360)	(10,993,762)	(10,825,117)	(10,090,118)	(10,170,719)
Transfer to Capital Impr. Fund	(2,560,840)	(2,748,441)	(2,706,279)	(2,522,511)	(2,565,430)
Net Change in Fund Balance	211,164	(424,355)	(166)	(181,667)	545
Ending Cash Balance (Unencumbered)	1,256,040	831,685	831,519	650,018	650,563

BUDGET HIGHLIGHTS for 2009

* Net tax revenue after collection costs is distributed 80% to the General Fund and 20% to the Capital Improvement Fund.

* 2008 projected Income Tax revenue reflects a 6.4% decrease from 2007 receipts. 2009 budgeted Income Tax revenue reflects a 2.5% increase from 2008 projected.

* For 2009, the staff in this department is consolidated with the former utility billing department and can be found in the Revenue Collections Fund (behind tab 7).

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Tax Administrator	1.00	1.00	1.00	1.00	0.00
Account Clerk I	2.00	2.00	2.00	2.00	0.00
Total	3.00	3.00	3.00	3.00	0.00

* Expenses for staffing after 1/1/09 paid from Revenue Collections Fund.

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Final Returns Processed (est.)	6,000	8,500	9,980	10,000	n/a
Withholding Accounts Maintained	1,300	1,700	2,500	2,600	n/a
Form W-2's Audited	33,424	35,000	36,000	37,100	n/a
Collection costs as percentage of revenue	1.6%	1.5%	1.5%	1.6%	n/a

* For Performance Measures after 1/1/09, see the Revenue Collections Fund.

Convention & Visitors Bureau Fund

PURPOSE:

To account for the lodging tax proceeds required by state law to be set aside for the support of the Convention and Visitors' Bureau.

Convention & Visitors Bureau Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	12,781	17,291	10,461	10,461	6	
Receipts (net)	74,509	72,170	75,600	70,255	74,470	
Expenditures:						
Contractual and Materials	70,000	79,000	86,000	80,710	70,000	(18.6%)
Total Expenditures	70,000	79,000	86,000	80,710	70,000	(18.6%)
Net Change in Fund Balance	4,509	(6,830)	(10,400)	(10,455)	4,470	
Ending Cash Balance (Unencumbered)	17,291	10,461	61	6	4,476	

BUDGET HIGHLIGHTS for 2009

* Twenty-five percent of the lodging tax proceeds must be set aside for the support of the Convention and Visitors' Bureau (CVB).

* CVB is operated by the Chamber of Commerce

Insurance Fund

PURPOSE:

To account for funds received from insurance claims to repair or replace city assets.

Insurance Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	1,693	10,211	18,341	18,341	19,341	
Receipts (net)	7,724	16,694	8,000	11,000	8,000	
Expenditures:						
Contractual and Materials	24,207	33,564	35,000	35,000	38,000	8.6 %
Total Expenditures	24,207	33,564	35,000	35,000	38,000	8.6 %
Net Income Before Interfund Transactions	(16,482)	(16,870)	(27,000)	(24,000)	(30,000)	
Interfund Transfers In						
Transfer from General Fund	25,000	25,000	25,000	25,000	25,000	
Net Change in Fund Balance	8,518	8,130	(2,000)	1,000	(5,000)	
Ending Cash Balance (Unencumbered)	10,211	18,341	16,341	19,341	14,341	

Separation Pay Fund

PURPOSE:

To account for the payment of vacation and sick leave balances upon the retirement of City employees, and the accumulation of funds for that purpose.

Separation Pay Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	591,094	502,649	490,971	490,971	669,851	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Salaries and Wages	237,318	113,277	158,900	80,610	195,400	23.0 %
Fringe Benefits	6,627	0	0	0	0	0 %
Total Expenditures	243,945	113,277	158,900	80,610	195,400	23.0 %
Net Income Before Interfund Transactions	(243,945)	(113,277)	(158,900)	(80,610)	(195,400)	
Interfund Transfers In						
Transfer from General Fund	106,000	61,000	162,000	162,000	57,000	
Transfer from Street Fund	11,000	5,000	32,000	32,000	20,600	
Transfer from Water Fund	25,000	31,000	50,000	50,000	44,550	
Transfer from Sewer Fund	6,000	3,500	14,000	14,000	480	
Transfer from IT Fund	6,500	0	0	0	0	
Transfer from Sep Pay Fund	1,000	1,100	1,490	1,490	25,300	
Transfer from Stormwater Fund	0	0	0	0	9,040	
Net Change in Fund Balance	(88,445)	(11,677)	100,590	178,880	(38,430)	
Ending Cash Balance (Unencumbered)	502,649	490,971	591,561	669,851	631,421	

BUDGET HIGHLIGHTS for 2009

* The value of the vested vacation and sick leave of all employees with 20 or more years of service is transferred to this fund from the fund in which the respective employees work.

* At this time there are several employees expected to retire in 2009.

Parking Enforcement Fund

PURPOSE:

Accounts for the operation of the parking system and related expenditures. The operating expenditures are supported by fines and customer charges while the capital improvements are subsidized by the General Fund.

Parking Enforcement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	99,211	102,280	104,427	104,427	97,707	
Receipts (net)	39,385	40,218	40,300	38,500	38,500	
Expenditures:						
Salaries and Wages	24,169	26,350	28,400	28,000	30,625	7.8 %
Fringe Benefits	4,040	4,233	5,600	5,380	5,350	(4.5%)
Contractual and Materials	2,760	2,096	5,647	6,012	3,601	(36.2%)
Total Expenditures	30,969	32,678	39,647	39,392	39,576	(0.2%)
Net Income Before Interfund Transactions	8,416	7,540	653	(892)	(1,076)	
Interfund Services Reimbursed	(5,348)	(5,393)	(5,828)	(5,828)	(250)	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	0	0	0	0	(4,500)	
Net Change in Fund Balance	3,069	2,147	(5,175)	(6,720)	(5,826)	
Ending Cash Balance (Unencumbered)	102,280	104,427	99,252	97,707	91,881	
Balance as a percent of expenditures and interfund services (Minimum Target =15%)	281.6%	274.3%	218.3%	216.1%	230.7%	

BUDGET HIGHLIGHTS for 2009

* 2008 contractual & materials included the replacement of 5 parking meters & posts ($2,300). No such purchase is anticipated for 2009.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Parking Enforcement Officer	0.75	0.75	0.75	0.75	0.75
Total	0.75	0.75	0.75	0.75	0.75

City of Sidney - Goals and Objectives 2009

Dept
Name: Police Parking Enforcement

Department Mission Statement / Purpose:

Enforcement of all parking regulations in the downtown area.

List major Activities performed by this Department (in order of priority):

1	Enforce all parking ordinances in designated areas.
2	Advise police officers by radio of observations requiring police attention.
3	As a visible representative of city government provide assistance, directions, information, etc. to persons in the downtown area.
4	
5	
6	
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Evaluate first year of Department's management of leased parking spaces.
2	
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

Drug Law Enforcement Fund

PURPOSE:

To account for mandatory fines collected for drug offenses.

Drug Law Enforcement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	69,248	55,866	24,034	24,034	12,734	
Receipts (net)	7,430	12,146	8,000	15,000	12,000	
Expenditures:						
Contractual and Materials	20,812	30,657	30,290	26,300	22,000	(27.4%)
Capital Outlay	0	13,322	0	0	0	0 %
Total Expenditures	20,812	43,979	30,290	26,300	22,000	(27.4%)
Net Change in Fund Balance	(13,382)	(31,833)	(22,290)	(11,300)	(10,000)	
Ending Cash Balance (Unencumbered)	55,866	24,034	1,744	12,734	2,734	

BUDGET HIGHLIGHTS for 2009

* These funds are used to offset the costs of drug enforcement efforts.

Law Enforcement Fund

PURPOSE:

To account for the proceeds from the confiscation of contraband.

Law Enforcement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	10,775	23,219	49,323	49,323	17,233	
Receipts (net)	38,670	41,864	31,800	35,000	20,000	
Expenditures:						
Contractual and Materials	26,226	15,760	58,605	25,750	15,750	(73.1%)
Capital Outlay	0	0	8,145	41,340	0	(100.0%)
Total Expenditures	26,226	15,760	66,750	67,090	15,750	(76.4%)
Net Change in Fund Balance	12,444	26,104	(34,950)	(32,090)	4,250	
Ending Cash Balance (Unencumbered)	23,219	49,323	14,373	17,233	21,483	

BUDGET HIGHLIGHTS for 2009

* These funds are used to offset the costs of law enforcement efforts.

Indigent Driver Alcohol Treatment Fund

PURPOSE:

To account for the mandatory fines for DUI arrests that are used to treat drivers who cannot afford the rehabilitation.

Indigent Driver Alcohol Treatment Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	107,120	115,819	91,517	91,517	85,517	
Receipts (net)	27,510	20,296	18,000	15,000	15,000	
Expenditures:						
Contractual and Materials	18,810	44,598	50,000	21,000	40,000	(20.0%)
Total Expenditures	18,810	44,598	50,000	21,000	40,000	(20.0%)
Net Change in Fund Balance	8,699	(24,302)	(32,000)	(6,000)	(25,000)	
Ending Cash Balance (Unencumbered)	115,819	91,517	59,517	85,517	60,517	

BUDGET HIGHLIGHTS for 2009

* These costs fluctuate based on the number and type of cases.

Enforcement & Education Fund

PURPOSE:

To account for financial resources used to educate and treat persons with alcohol related problems and to enhance law enforcement activities as a deterrent to the operation of motor vehicles while under the influence of alcohol.

Enforcement & Education Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	23,334	20,883	20,048	20,048	18,458	
Receipts (net)	7,719	5,227	6,500	6,700	6,700	
Expenditures:						
Salaries and Wages	7,439	3,938	5,605	5,605	7,486	33.6 %
Fringe Benefits	1,450	576	1,185	1,185	1,570	32.5 %
Contractual and Materials	1,281	1,548	1,500	1,500	1,500	0 %
Total Expenditures	10,170	6,062	8,290	8,290	10,556	27.3 %
Net Change in Fund Balance	(2,451)	(835)	(1,790)	(1,590)	(3,856)	
Ending Cash Balance (Unencumbered)	20,883	20,048	18,258	18,458	14,602	

Health Department Building Fund

PURPOSE:

To account for the operation and maintenance of the building that is leased to the county health department.

Health Department Building Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	123,988	131,096	136,750	136,750	142,090	
Receipts (net)	35,937	35,337	36,000	20,300	20,000	
Expenditures:						
Contractual and Materials	7,115	8,947	15,940	14,960	28,365	77.9 %
Debt Service	21,715	20,735	0	0	0	0 %
Total Expenditures	28,830	29,682	15,940	14,960	28,365	77.9 %
Net Change in Fund Balance	7,107	5,655	20,060	5,340	(8,365)	
Ending Cash Balance (Unencumbered)	131,096	136,750	156,810	142,090	133,725	

BUDGET HIGHLIGHTS for 2009

* Health department building costs are covered by the lease payments.

* Debt on the health department building was retired during 2007.

* Building and grounds maintenance includes carpet replacement ($14,000)

FEMA Grant Fund

PURPOSE:

To account for the receipt and disbursement of funds received from the Federal Emergency Management Association (FEMA).

FEMA Grant Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	9	9	9	9	
Receipts (net)	77,459	0	0	0	0	
Expenditures:						
Capital Outlay	86,065	0	0	0	0	0 %
Total Expenditures	86,065	0	0	0	0	0 %
Net Income Before Interfund Transactions	(8,606)	0	0	0	0	
Interfund Transfers In						
Transfer from CI Fund	8,615	0	0	0	0	
Net Change in Fund Balance	9	0	0	0	0	
Ending Cash Balance (Unencumbered)	9	9	9	9	9	

BUDGET HIGHLIGHTS for 2009

* Typically this fund receives grants from FEMA's assistance to firefighters grant fund.

Probation Grant Fund

PURPOSE:

To account for grant funds received from the Ohio Department of Rehabilitation and Corrections for the operation of the Court's Probation department.

Probation Grant Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	9,841	10,209	4,123	4,123	4,933	
Receipts (net)	50,407	50,407	50,785	51,540	51,163	
Expenditures:						
Salaries and Wages	36,359	39,223	42,900	42,840	44,250	3.1 %
Fringe Benefits	11,690	14,932	8,500	7,890	7,850	(7.6%)
Contractual and Materials	1,989	1,941	1,600	0	0	(100.0%)
Capital Outlay	0	397	0	0	0	0 %
Total Expenditures	50,038	56,493	53,000	50,730	52,100	(1.7%)
Net Change in Fund Balance	369	(6,086)	(2,215)	810	(937)	
Ending Cash Balance (Unencumbered)	10,209	4,123	1,908	4,933	3,996	

BUDGET HIGHLIGHTS for 2009

* These grant funds offset the salaries and benefits of the municipal courts probation officer.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
EMHA participants	n/a	71	175	185	200
Drug tests performed	n/a	600	342	360	350
In-lieu of jail participants	n/a	312	312	350	375

City of Sidney - Goals and Objectives 2009

Dept Name: Municipal Court State of Ohio Probation Grant

Department Mission Statement / Purpose:

To assist probationers, their victims, and their families, as they proceed through the judicial system. Utilizing all available resources, our goal is to enable these citizens to acquire the tools and knowledge necessary to become more productive members of society.

List major Activities performed by this Department (in order of priority):

1	EMHA (Electronic Monitoring/House Arrest Program)
2	L.A.P. (BMV License Assistance Program)
3	Monitor Inpatient Treatment Programs paid through 131 monies
4	Monitor Outpatient Treatment Programs for Drug and Alcohol
5	Monitor Community Service Programs
6	Monitor Anger/Rage Programs
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	To quickly and efficiently expedite Pre-sentence investigation reports for offenders incarcerated prior to sentencing which will reduce the costs of the Police Dept for housing of inmates
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	To remain involved with the Continuum of Care for the Homeless which would help reduce criminal personalities
2	To implement a risk needs assessment for all probation officers to use for targeting those with low self control, criminal peers, anti-social attitudes to help with determinig needs for supervision plans.
3	To charge defendants on probation for drug tests, which will reduce costs for replacement tests.
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Domestic Violence Mediation Program
2	
3	

Municipal Court Special Projects Fund

PURPOSE:

To account for additional court fees levied in accordance with Ohio Revised Code for the purpose to acquire and pay for special projects of the court

Municipal Court Special Projects Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	0	0	0	0	
Receipts (net)	0	0	0	0	100,000	
Expenditures:						
Salaries and Wages	0	0	0	0	33,000	100.0 %
Contractual and Materials	0	0	0	0	17,000	100.0 %
Total Expenditures	0	0	0	0	50,000	0 %
Net Income Before Interfund Transactions	0	0	0	0	50,000	
Net Change in Fund Balance	0	0	0	0	50,000	
Ending Cash Balance (Unencumbered)	0	0	0	0	50,000	

BUDGET HIGHLIGHTS for 2009

* The Ohio Revised Code permits Municipal Courts to acquire and pay for special projects of the court including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the training and education of judges, acting judges, and magistrates, and other related services.

* In August 2008, the Judge added $20 per court case for this purpose

* Evaluate the potential for providing public records on-line

* Develop the Drivers License Intervention Program into a more structured program.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Probation Officer	0.00	0.00	0.00	0.00	1.00
Total	0.00	0.00	0.00	0.00	1.00

Indigent Drivers Interlock and Alcohol Monitoring Fund

PURPOSE:

To account for additional court fees levied in accordance with Ohio Revised Code for the purpose of providing alccohol monitoring equipment for those cases that cannot afford to purchase it.

Indigent Drivers Interlock and Alcohol Monitoring Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	0	0	0	0	
Receipts (net)	0	0	0	0	15,000	
Expenditures:						
Contractual and Materials	0	0	0	0	5,000	100.0 %
Total Expenditures	0	0	0	0	5,000	0 %
Net Income Before Interfund Transactions	0	0	0	0	10,000	
Net Change in Fund Balance	0	0	0	0	10,000	
Ending Cash Balance (Unencumbered)	0	0	0	0	10,000	

BUDGET HIGHLIGHTS for 2009

* The Ohio Revised Code permits Municipal Courts to charge additional fees to pay for alcohol monitoring equipment

Municipal Court Computer Fund

PURPOSE:

To account for additional court costs levied in accordance with Ohio Revised Code for the sole purpose of procuring and maintaining computer systems for the Municipal Court's office of the clerk of court.

Municipal Court Computer Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	19,306	25,605	25,605	27,145	
Receipts (net)	19,306	52,892	50,570	50,570	50,570	
Expenditures:						
Contractual and Materials	0	6,929	5,423	5,450	5,000	(7.8%)
Capital Outlay	0	9,665	13,577	13,580	10,000	(26.3%)
Total Expenditures	0	16,593	19,000	19,030	15,000	(21.1%)
Net Income Before Interfund Transactions	19,306	36,299	31,570	31,540	35,570	
Interfund Services Reimbursed	0	(30,000)	(30,000)	(30,000)	(43,588)	
Net Change in Fund Balance	19,306	6,299	1,570	1,540	(8,018)	
Ending Cash Balance (Unencumbered)	19,306	25,605	27,175	27,145	19,127	

BUDGET HIGHLIGHTS for 2009

* The Ohio Revised Code permits Municipal Courts to charge additional fees to pay for purchasing and maintaining computer systems for the office of the clerk of courts.

* Fund will be used to cover a portion of the clerk's office information technology costs.

Cemetery Fund

PURPOSE:

To account for the operation and maintenance of Graceland Cemetery.

Cemetery Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	50,109	58,118	61,851	61,851	58,429	
Receipts (net)	80,618	70,899	76,675	95,330	100,105	
Expenditures:						
Salaries and Wages	122,933	129,821	134,460	134,830	137,250	2.1 %
Fringe Benefits	34,070	30,989	42,700	44,390	33,200	(22.2%)
Contractual and Materials	18,320	22,705	31,040	27,704	27,226	(12.3%)
Capital Outlay	9,213	0	6,000	6,000	0	(100.0%)
Total Expenditures	184,536	183,516	214,200	212,924	197,676	(7.7%)
Net Income Before Interfund Transactions	(103,918)	(112,617)	(137,525)	(117,594)	(97,571)	
Interfund Services Reimbursed	(13,073)	(13,225)	(17,828)	(17,828)	(21,649)	21.4%
Interfund Reimbursements In						
Interfund Insurance Reimburse	0	4,575	0	0	0	
Interfund Transfers In						
Transfer from General Fund	115,000	115,000	122,000	122,000	90,000	
Transfer from Cemetery Maint	10,000	10,000	10,000	10,000	10,000	
Net Change in Fund Balance	8,009	3,733	(23,353)	(3,422)	(19,220)	
Ending Cash Balance (Unencumbered)	58,118	61,851	38,498	58,429	39,209	
Balance as a percent of expenditures and interfund services (Minimum Target =15%)	29.4%	31.4%	16.6%	25.3%	17.9%	

BUDGET HIGHLIGHTS for 2009

* 2009 budgeted receipts includes a 5% rate increase.

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	1.00	1.00	1.00	1.00	1.00
Seasonal Laborers	1.32	1.08	1.08	1.08	1.08
Total	3.32	3.08	3.08	3.08	3.08

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Funerals	73	68	71	90	85
Infant, Ashes, and Mausoleum	n/a	36	23	20	35
Grave sales	49	58	37	55	55
Foundations installed	35	45	50	55	60
Straighten monuments	n/a	137	173	185	175
Replace foundations	n/a	16	15	20	20

City of Sidney - Goals and Objectives 2009

Dept Name: Cemetery

Department Mission Statement / Purpose:

To maintain the largest full service cemetery in Shelby County, in a peaceful and aesthetically pleasing manner for the residents of Sidney and Shelby County.

List major Activities performed by this Department (in order of priority):

1	Facilitate burials
2	General facility maintenance
3	Straighten and level monuments
4	Replace broken foundations
5	Prune trees for preservation
6	Plant trees
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Spray for weeds to reduce mowing and trimming in spring and fall seasons
2	
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	update inventory for new software
2	
3	

Cemetery Maintenance Fund

PURPOSE:

To account for funds on deposit as required by City ordinance for the perpetual care of the cemetery.

Cemetery Maintenance Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	687,907	714,648	741,837	741,837	767,437	
Receipts (net)	37,069	37,516	38,000	36,000	36,000	
Expenditures:						
Contractual and Materials	329	328	400	400	400	
Total Expenditures	329	328	400	400	400	
Net Income Before Interfund Transactions	36,741	37,189	37,600	35,600	35,600	
Interfund Transfers (Out)						
Transfer to Cemetery Fund	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
Net Change in Fund Balance	26,741	27,189	27,600	25,600	25,600	
Ending Cash Balance (Unencumbered)	714,648	741,837	769,437	767,437	793,037	

Mausoleum Maintenance Fund

PURPOSE:

To account for funds received for the purpose of providing for the perpetual maintenance and repair of the mausoleum at Graceland Cemetery.

Mausoleum Maintenance Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	19,335	20,254	21,436	21,436	22,436	
Receipts (net)	919	1,183	1,350	1,000	1,000	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Change in Fund Balance	919	1,183	1,350	1,000	1,000	
Ending Cash Balance (Unencumbered)	20,254	21,436	22,786	22,436	23,436	

CDBG Fund

PURPOSE:

To account for state funds and federal funds passed through state agencies for the community development activities.

CDBG Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	167,386	98,697	140,729	140,729	173,194	
Receipts (net)	290,470	461,444	478,196	627,900	95,900	
Expenditures:						
Salaries and Wages	0	6,660	0	0	0	0 %
Fringe Benefits	0	1,030	0	0	0	0 %
Contractual and Materials	172,605	79,856	236,100	259,435	7,000	(97.0%)
Capital Outlay	186,555	331,865	336,000	336,000	70,500	(79.0%)
Total Expenditures	359,160	419,412	572,100	595,435	77,500	(86.5%)
Net Change in Fund Balance	(68,690)	42,032	(93,904)	32,465	18,400	
Ending Cash Balance (Unencumbered)	98,697	140,729	46,825	173,194	191,594	

BUDGET HIGHLIGHTS for 2009

* Includes expenditures for CDBG 2008 Formula Grant anticipated to be spent or encumbered in 2009.

CDBG Loan Fund

PURPOSE:

To account for loans and repayment of loans for businesses who qualify for low interest loans for economic development.

CDBG Loan Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	292,395	283,169	290,564	290,564	95,092	
Receipts (net)	40,600	28,925	25,683	27,683	27,690	
Expenditures:						
Contractual and Materials	6,036	11,677	10,000	223,155	50,000	400.0 %
Capital Outlay	43,789	9,853	0	0	0	0 %
Total Expenditures	49,825	21,530	10,000	223,155	50,000	400.0 %
Net Change in Fund Balance	(9,226)	7,395	15,683	(195,472)	(22,310)	
Ending Cash Balance (Unencumbered)	283,169	290,564	306,247	95,092	72,782	

BUDGET HIGHLIGHTS for 2009

* Appropriations would be available in the event that grant-eligible opportunities arise.

CDBG Program Income Fund

PURPOSE:

To account for income generated from CDBG grant programs. Funds must be used for grant-eligible activities.

CDBG Program Income Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	1,723	5,224	5,542	5,542	5,782	
Receipts (net)	114	318	180	240	240	
Expenditures:						
Contractual and Materials	96	0	180	0	1,000	
Capital Outlay	850	0	820	0	3,000	
Total Expenditures	946	0	1,000	0	4,000	
Net Income Before Interfund Transactions	(832)	318	(820)	240	(3,760)	
Interfund Reimbursements In						
Other Interfund Reimbursement	4,333	0	0	0	0	
Net Change in Fund Balance	3,501	318	(820)	240	(3,760)	
Ending Cash Balance (Unencumbered)	5,224	5,542	4,722	5,782	2,022	

BUDGET HIGHLIGHTS for 2009

* Appropriations would be available in the event that grant-eligible opportunities arise.

HOME Program Income Fund

PURPOSE:

To account for income generated from HOME grant programs, primarily loans and repayment of loans made in HOME-funded housing projects. Funds must be used for grant-eligible activities.

HOME Program Income Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	34,412	53,271	57,871	57,871	61,471	
Receipts (net)	20,233	5,444	1,900	3,600	2,400	
Expenditures:						
Contractual and Materials	1,374	844	7,500	0	7,500	0 %
Capital Outlay	0	0	50,370	0	50,000	(0.7%)
Total Expenditures	1,374	844	57,870	0	57,500	(0.6%)
Net Change in Fund Balance	18,859	4,600	(55,970)	3,600	(55,100)	
Ending Cash Balance (Unencumbered)	53,271	57,871	1,901	61,471	6,371	

BUDGET HIGHLIGHTS for 2009

* Appropriations would be available in the event that grant-eligible opportunities arise.

Capital Investment Fund

PURPOSE:

To account for investment of financial resources accumulated for the acquisition and construction of general fixed assets.

Capital Investment Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	386,141	406,665	423,656	423,656	440,856	
Receipts (net)	20,523	16,991	21,000	17,200	17,200	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Income Before Interfund Transactions	20,523	16,991	21,000	17,200	17,200	
Interfund Transfers (Out)						
Transfer to Capital Impr. Fund	0	0	0	0	(440,000)	
Net Change in Fund Balance	20,523	16,991	21,000	17,200	(422,800)	
Ending Cash Balance (Unencumbered)	406,665	423,656	444,656	440,856	18,056	

BUDGET HIGHLIGHTS for 2009

* This fund may be funded from time to time with income tax receipts in excess of prior year budget. No funding contribution is expected for 2009.

* $440,000 will be transferred in 2009 to the Capital Improvement Fund to provide a portion of the funding for the widening of the Russell Road bridge over I-75.

Imprest Cash Fund

PURPOSE:

To account for funds held in cash for minor purchases of operating supplies.

Imprest Cash Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	2,300	2,300	2,300	2,300	3,100	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Income Before Interfund Transactions	0	0	0	0	0	
Interfund Transfers In						
Transfer from General Fund	0	0	800	800	0	
Net Change in Fund Balance	0	0	800	800	0	
Ending Cash Balance (Unencumbered)	2,300	2,300	3,100	3,100	3,100	

BUDGET HIGHLIGHTS for 2009

* Increase in 2008 allowed individual cash drawers for account clerks in centralized Revenue Collections department.

CRA Fund Fund

PURPOSE:

To account for the annual fees paid by owners benefiting Community Reinvestment Area (CRA) tax abatement. This fee may be used to pay for expenses incurred in preparing the CRA annual report or expenses incurred by the tax incentive review committee.

CRA Fund Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	0	0	0	0	
Receipts (net)	0	0	500	500	500	
Expenditures:						
Contractual and Materials	0	0	500	500	500	0 %
Total Expenditures	0	0	500	500	500	0 %
Net Change in Fund Balance	0	0	0	0	0	
Ending Cash Balance (Unencumbered)	0	0	0	0	0	

TIF - Kuther Road Fund

PURPOSE:

To account for the financial resources and expenditures related to the development of the water and sewer infrastructures along Kuther Road.

TIF - Kuther Road Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	0	240,000	240,000	242,279	
Receipts:						
Loan Proceeds	0	240,000	246,000	246,000	252,765	
PILOTS	0	0	0	0	0	
Other Receipts	0	0	0	100	100	
Total Receipts	0	240,000	246,000	246,100	252,865	
Expenditures:						
Contractual and Materials	0	0	1,000	350	400	(60.0%)
Debt Service	0	0	5,000	3,471	252,765	4,955.3 %
Total Expenditures	0	0	6,000	3,821	253,165	4,119.4 %
Net Income Before Interfund Transactions	0	240,000	240,000	242,279	(300)	
Interfund Reimbursements (Out)						
Interfund Loans Paid	0	0	(240,000)	(240,000)	0	
Net Change in Fund Balance	0	240,000	0	2,279	(300)	
Ending Cash Balance (Unencumbered)	0	240,000	240,000	242,279	241,979	

BUDGET HIGHLIGHTS for 2009

* This TIF arrangement was completed in order to open up approximately 43 acres on the west end of the City for commercial development.

* To finance the water and sewer infrastructure, the City initially issued interfund loans in 2007. In 2008, these loans were repaid with the proceeds of the issuance of bond anticipation notes (BAN's). In 2009, it is expected that these will be refinanced as long-term bonds. The funds to pay for the bonds' debt service will come from the PILOT's to be received from the private parcels.

TIF - Menards Fund

PURPOSE:

To account for the financial resources and expenditures related to the development of the southwest sanitary sewer.

TIF - Menards Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	0	0	0	56,733	
Receipts:						
Loan Proceeds	0	0	650,000	650,000	667,875	
PILOTS	0	0	77,000	77,500	78,000	
Other Receipts	0	0	0	300	300	
Total Receipts	0	0	727,000	727,800	746,175	
Expenditures:						
Contractual and Materials	0	0	22,718	22,567	22,667	(0.2%)
Debt Service	0	0	2,084	(1,500)	667,875	31,947.7 %
Total Expenditures	0	0	24,802	21,067	690,542	2,684.2 %
Net Income Before Interfund Transactions	0	0	702,198	706,733	55,633	
Interfund Reimbursements (Out)						
Interfund Reimb-Sewer Fund	0	0	(650,000)	(650,000)	0	
Net Change in Fund Balance	0	0	52,198	56,733	55,633	
Ending Cash Balance (Unencumbered)	0	0	52,198	56,733	112,366	

BUDGET HIGHLIGHTS for 2009

* This TIF arrangement was completed in order to allow an area manufacturer to relocate its operations to Sidney and to open up an additional 290 acres for possible future industrial development.

* To finance the sanitary infrastructure, debt in the form of one-year bond anticipation notes (BAN's) was issued. These one-year notes, along with accrued interest, have been subsequently rolled over. In 2009, it is expected that this debt will be refinanced as long-term bonds. It is expected that the PILOT's being received from private parcels will cover the debt service of the long-term bonds.

Medical Reimbursement Fund

PURPOSE:

Agency fund used to account for employee payroll withholdings designated for medical reimbursement accounts established under a Section 125 Cafeteria Plan.

Medical Reimbursement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	12,510	14,676	5,810	5,810	0	
Receipts (net)	92,166	83,885	90,000	90,000	90,000	
Expenditures:						
Contractual and Materials	90,000	92,751	95,810	95,810	90,000	(6.1%)
Total Expenditures	90,000	92,751	95,810	95,810	90,000	(6.1%)
Net Change in Fund Balance	2,166	(8,866)	(5,810)	(5,810)	0	
Ending Cash Balance (Unencumbered)	14,676	5,810	0	0	0	

Pt. Jefferson Reserve Fund

PURPOSE:

Agency fund used to account for funds collected on behalf of the Village of Port Jefferson. These funds are collected with sewer bills from residents of the Village.

Pt. Jefferson Reserve Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	2,769	5,859	6,608	6,608	9,608	
Receipts (net)	64,076	68,263	65,000	65,000	65,000	
Expenditures:						
Contractual and Materials	60,986	67,514	62,000	62,000	62,000	0 %
Total Expenditures	60,986	67,514	62,000	62,000	62,000	0 %
Net Change in Fund Balance	3,090	748	3,000	3,000	3,000	
Ending Cash Balance (Unencumbered)	5,859	6,608	9,608	9,608	12,608	

River Clean Up - Agency Fund

PURPOSE:

Agency fund used to account for funds held and disbursed on behalf of the Upper Great Miami River Watershed Committee for the purpose of beautifying the Great Miami River.

River Clean Up - Agency Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	4,714	11,889	16,033	16,033	16,033	
Receipts (net)	19,000	17,500	17,500	17,500	17,500	
Expenditures:						
Contractual and Materials	11,824	13,357	17,500	17,500	17,500	0 %
Total Expenditures	11,824	13,357	17,500	17,500	17,500	0 %
Net Change in Fund Balance	7,176	4,143	0	0	0	
Ending Cash Balance (Unencumbered)	11,889	16,033	16,033	16,033	16,033	

Capital Improvement Fund

PURPOSE:

To account for the income tax resources earmarked for capital improvements used for general improvement of all City facilities and operations.

Capital Improvement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	1,633,196	1,953,712	1,790,744	1,790,744	625,133	
Receipts (net)	586,348	474,585	615,645	309,541	3,350,202	
Expenditures:						
Capital Outlay	2,184,760	2,910,636	3,187,736	3,826,078	6,353,827	99.3 %
Debt Service	820,585	812,785	804,535	804,535	795,835	(1.1%)
Total Expenditures	3,005,345	3,723,421	3,992,271	4,630,613	7,149,662	79.1 %
Net Income Before Interfund Transactions	(2,418,997)	(3,248,836)	(3,376,626)	(4,321,072)	(3,799,460)	
Interfund Reimbursements In						
Other Interfund Reimbursement	0	0	0	0	99,000	
Interfund Transfers In/(Out)						
Transfer from General Fund	0	600,000	850,000	850,000	400,000	
Transfer from Taxation Fund	2,560,840	2,748,441	2,706,279	2,522,511	2,565,430	
Transfer from Capital Invest	0	0	0	0	440,000	
Transfer from PD Facility Cons	225,828	0	0	0	0	
Transfer from Walkway Grant	0	20,000	0	0	0	
Transfer to Strmwtr Improve Fd	0	(268,000)	(159,000)	(159,000)	(101,035)	
Transfer to Airport Impr. Fund	(38,540)	(14,573)	(58,050)	(58,050)	(28,750)	
Transfer to FEMA Grant Fund	(8,615)	0	0	0	0	
Net Change in Fund Balance	320,516	(162,968)	(37,397)	(1,165,611)	(424,815)	
Ending Cash Balance (Unencumbered)	1,953,712	1,790,744	1,753,347	625,133	200,318	

BUDGET HIGHLIGHTS for 2009

* 2009 budgeted expenditures are consistent with the 2009-2013 Five-Year Plan.

* The City continues its practice of transferring additional funds into the Capital Improvement Fund from the General Fund. For 2009, $400,000 is budgeted.

* To complement the funding of the Russell Road widening project, $440,000 is budgeted to be transferred from the Capital Investment Fund.

* Five-Year Detail is presented on the following pages.

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2009-2013
CAPITAL IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	Council Priority Item #	2009	2010	2011	2012	2013
Debt service			795,835	792,360	788,260	783,510	778,135
Airport improvements (transfers to Airport Improvement Fund)			28,750	8,000	3,750	7,250	20,500
Stormwater / flood control (transfers to Stormwater Improvement Fund)			101,035	165,000	102,000	80,000	80,000
Street projects			4,687,955	1,389,500	5,302,000	1,562,800	1,221,760
Traffic improvements			167,600	54,000	15,000	86,600	127,000
Bridge projects			15,000	110,000	-	10,000	47,000
Parks improvements			742,038	154,000	117,000	172,000	92,000
Cemetery projects			-	-	15,000	-	-
Facilities improvements			30,000	200,800	200,000	-	100,000
Fleet acquisitions			309,419	452,320	474,427	550,268	318,500
Other equipment / improvements			401,815	191,600	241,670	75,000	75,000
Total expenditures			**7,279,447**	**3,517,580**	**7,259,107**	**3,327,428**	**2,859,895**
DEBT SERVICE							
Municipal court facility bonds - principal & interest			211,050	209,975	213,675	211,925	209,950
Police dept. facility bonds - principal & interest			584,785	582,385	574,585	571,585	568,185
TOTAL DEBT SERVICE			**795,835**	**792,360**	**788,260**	**783,510**	**778,135**
TRANSFERS OUT							
Transfer to Airport Improvement Fund			28,750	8,000	3,750	7,250	20,500
(For City-share of grant-funded projects)							
Transfer to Stormwater Improvement Fund			101,035	165,000	102,000	80,000	80,000
(For stormwater-related projects)							
TOTAL TRANSFERS OUT			**129,785**	**173,000**	**105,750**	**87,250**	**100,500**
STREET PROJECTS							
Contract resurfacing & curb repair:	Trans 6b	7					
Base amount			400,000	460,000	529,000	634,800	761,760
Additional amount funded by the newly enacted $5 per vehicle Permissive License Fee			99,000	108,000	108,000	108,000	108,000
TOTAL CONTRACT RESURFACING & CURB REPAIR			499,000	568,000	637,000	742,800	869,760
Alley restoration program	Trans 6b			30,000		31,000	31,000
(Begin process of replacing existing alleys with asphalt.)							
(Routine maintenance costs expected to decrease by $500 per year.)							
Asphalt preventive maintenance program	Trans 6b	9	40,000	45,000	45,000	50,000	50,000
(Crack seal. Provide preventative maintenance to preserve & extend service life.)							
Curb, Gutter & Right-of-Way concrete repairs	Urban Des 1 & Trans 6b	7	10,000	10,000	20,000	20,000	20,000
(Remove & replace deteriorated curb, gutter and drive approaches or concrete apron areas, sidewalk, etc.)							
Guardrail Maintenance (throughout the City)	Trans 6			20,000		20,000	
(Replace approx forty 10-foot sections every other year)							
Handicapped Ramp Updates - (ODOT required with Overlay Program)	Trans 6b				76,000	48,000	
(Reconstruct ramps bringing them into ADA compliance)							
Inner-City truck route	Trans 2		210,760				
(Allow truck traffic to bypass Courthouse Square)							
(80% funded by ODOT. Net cost to City is $72,152)							
ODOT Overlay Program	Trans 6b				385,000	365,000	
(State monitored and tested the roadways and determined overlays are needed to maintain the heavy traffic. ODOT funding for 80%)							
(Net cost to City is $90,000, $77,000 and $73,000 for years 2008, 2011 and 2012, respectively.)							
(Decrease in operating cost of $1,000 per year)							
Parking Lot overlay program	Urban Des 1			27,000	44,000	60,000	44,000
(Asphalt overlay to maintain deteriorated asphalt or "chip seal" City parking lots. Will overlay 1 lot every year except 2009.)							
Russell Road widening Phase II	Trans 1		3,803,195				
(From west of Vandemark to 6th Avenue, including bridge over I-75. ODOT funding approx. $2.4 million. Clinton Township funding $150,000. Net cost to City will be approx $1.2 million, $440,000 of which will be funded from the Capital Investment Fund.)							
(Increase in operating cost of $350 per year)							

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2009-2013
CAPITAL IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	Council Priority Item #	2009	2010	2011	2012	2013
STREET PROJECTS (continued)							
Sidewalk program		9	100,000	115,000	85,000	181,000	162,000
(Repair and replace substandard concrete flatwork within the City. Install handicap curb ramps at street intersections to meet ADA requirements.)							
Street oversizing	Trans 6	9	15,000	15,000	20,000	35,000	35,000
(Funding source for widening and strengthening roadways over what is required to be placed by developers.)							
Streetscape Maintenance	Urban Des 1	9	10,000	10,000	10,000	10,000	10,000
(Replace deteriorated or misaligned curb, gutter and pavers, replace sick or dead trees and extend brick pavers up side streets.)							
Wapakoneta Ave Reconstruction	Trans 1	10		530,000	3,980,000		
(Improvements to Wapakoneta in two phases; Phase I Russell Rd to Parkwood St. and Phase II would be Parkwood St to I-75)							
(Included $3,184,000 ODOT Small Cities Grant revenue & $1,326,000 County Bridge Tax funds in this 5 Year Plan to make net cost to City $0)							
Compost Site Improvements at Brooklyn Avenue			-	19,500	-	-	-
(Install box culvert to minimize flooding and install fence on north and south of property lines)							
TOTAL STREET PROJECTS			**4,687,955**	**1,389,500**	**5,302,000**	**1,562,800**	**1,221,760**
TRAFFIC IMPROVEMENTS							
Russell Road & St. Marys signal upgrade (ODOT Grant, 80/20%)	Trans 1		152,600				
(Replaces old controller and signals. Net cost to City of $35,600.)							
Signalized intersection controller upgrades (timers)	Trans 1	9	15,000	15,000	15,000	15,000	15,000
(Replace 15 controllers annually)							
(Expected to decrease operating costs by $3,000/yr.)							
SR 47 Traffic Congestion Improvement	Trans 1			24,000			
(Install radio signal coordinators in the traffic signals from Fourth Avenue to Brooklyn Avenue. Will include mid-block loop detection.)							
(Expected to increase operating costs by $500/yr.)							
Traffic Actuated Loop Detectors Upgrade Program	Trans 1		-	15,000	-	30,000	30,000
Park St & 4th Ave Signal Upgrade							
(Existing signal strains poles and needs replaced. Traffic heads are substandard.)							
Wapak Ave & Russell Rd Intersection Improvements	Trans 1	10	-	-	-	41,600	82,000
(Includes turn lanes and storage lanes)							
TOTAL TRAFFIC IMPROVEMENTS			**167,600**	**54,000**	**15,000**	**86,600**	**127,000**
BRIDGE PROJECTS							
Bridge Maintenance Program	Trans 6	9		10,000		10,000	10,000
(Allows for routine maintenance)							
Railroad spur bridge removal at SR 47	Downtown 1f		15,000	100,000			
(ODOT funding of $50,000. Net cost to City of $65,000)							
SR 47 Tawawa Creek Bridge Replacement	Trans 6		-	-	-	-	37,000
(ODOT funded project for actual bridge, city funds needed for street lighting, walk/bikepath extensions and parapet)							
TOTAL BRIDGE PROJECTS			**15,000**	**110,000**	**-**	**10,000**	**47,000**
PARKS IMPROVEMENTS							
Bike / walkway extension - Phase II & III			661,038				
(Canal Feeder Riverwalk project south towards Vandemark Rd. $528,830 of grant funding. Net cost to City expected to be $132,208.)							
Resurface bike/walkway in Custenborder Park	Comm Fac. 1a1		45,000				
Replace modular play equipment at Parks	Comm Fac. 1a1			45,000	30,000	30,000	70,000
(Chief O'Leary, Custenborder/Geib Pavillion, Brown, Sherman, Orbison, Central School respectively)							
Robert O. New park development - shelter & basketball courts	Comm Fac. 1a1		12,000	18,000	12,000	12,000	
2008 - Install parking lots at both ends of park							
2009 - Build new shelter							
2010 - Install new basketball court							
2011 - Develop walking trail along hill side							
2012 - Develop walking trail along creek side							
Rehabilitate Julia Lamb Field	Comm Fac. 1a1		12,000	18,000	15,000	40,000	
(2009 build shelter, 2010 play equipment, 2011 basketball courts, 2012 ice or rollerblade rink)							
Replace park entrance signs at Humphrey, McMillen, Tawawa & Harmon	Comm Fac. 1a1			10,000	10,000	10,000	22,000

DESCRIPTION	Comp. Plan Ref. *	Council Priority Item #	2009	2010	2011	2012	2013
PARKS IMPROVEMENTS (continued)							
Parks - Property Acquisition	Comm.Fac #3				50,000	50,000	
(To expand the Parks system by acquiring residential structures adjacent to Custenborder Field and new walkway. Would greatly expand the visibility and utility of City Parks.)							
Rehabilitate swimming pool			12,000				
(Sandblast, paint & caulk large pool. Replace drain valves.)							
Flanagan softball field drainage				13,000			
Resurface Deam Park drive and parking lot	Comm Fac. 1a1			50,000			
(Chip & seal lot is deteriorating.)							
Install modular play structure in S. Brooklyn Ave area	Comm Fac. 1a1		-	-	-	30,000	-
TOTAL PARKS IMPROVEMENTS			**742,038**	**154,000**	**117,000**	**172,000**	**92,000**
CEMETERY PROJECTS							
Parking lot for Canal bike path			-	-	15,000	-	-
TOTAL CEMETERY PROJECTS			**-**	**-**	**15,000**	**-**	**-**
FACILITIES IMPROVEMENTS							
Court - Building repairs (water/rain damage)				100,000			
(Significant rain events produce damage to interior due to saturation in bricks. Repair gutter & downspout system, replace facia.)							
(Expected to decrease annual repair expenses by $8,000.)							
City Hall - Energy management system upgrade			30,000				
(Decrease in operating cost of $9,000 per year.)							
City Hall - Replace rooftop air conditioners					15,000		
(Replacement of 1 rooftop air conditioner for original 1939 City Hall building)							
(Decrease in operating cost of $1,500 per year.)							
City Hall - Replace air handlers				75,000	75,000		
(Current systems are 33 yrs old. Life expectancy of 20-25 yrs. Current systems are not energy efficient and are in periodic need of repairs.)							
(Decrease in operating cost of $3,500 per year.)							
City Hall - Total replacement of rubberized roof surface					110,000		
(Decrease in operating cost of $4,000 per year.)							
Fire - Paint Station #1 apparatus bay				25,800			
Fire - Land Acquisition for North End Fire Station		2	-	-	-	-	100,000
(Necessary due to growth in the area north of Russell Road)							
TOTAL FACILITIES IMPROVEMENTS			**30,000**	**200,800**	**200,000**	**-**	**100,000**
FLEET ACQUISITIONS							
Police:							
Police squad vehicles - (normal rotation)			81,000	82,000	112,000	114,000	88,875
(In 2008, this would include 2 sedans & 1 Expedition)							
Admn. Captain vehicle (unit 20)				21,500			
Detective - vehicle (unit 25)				21,500			
K-9 4-wheel drive vehicle (unit 11)							35,000
Patrol Captain vehicle (unit 13)					22,500		
Fire & Emergency Services:							
Medic 14 - Type III Ambulance				135,625			
4-Wheel Drive Pick-Up truck (Utility I)					35,000		
Medic 6 - Type III Ambulance						135,625	
Fire Safety trailer - replacement of deteriorating trailer						45,000	
Medic 10 - Type III Ambulance							135,625
Fire Deputy Chief (unit 20)							28,000
Engineering Department:							
1/2 ton 4x4 pickup truck (replace unit 802 van)							
Building Inspection:							
Building Inspection (unit 905) - replace with hybrid vehicle as test			25,000				
Parks & Recreation:							
6' 4 wheel-drive front deck mower (unit 506)			25,000				
1/2 ton pickup truck (replace unit 343)			20,000				
Multi deck mower - 11' multi deck mower (unit 354)			52,000				
Utility Vehicle (John Deere Gator) (unit 317)							10,000
40-50 hp 4-wheel drive tractors w/loader (unit 336)				40,000			

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2009-2013
CAPITAL IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	Council Priority Item #	2009	2010	2011	2012	2013
FLEET ACQUISITIONS (continued)							
Parks & Recreation:							
70 hp 4WD tractor w/ side arm (unit 316)					70,000		
1/2 ton pickup truck (replace unit 349)					22,000		
1/2 pickup truck (replace unit 310)						22,000	
6" zero turn riding mower (unit 327)							12,000
Street department - Maintenance:							
Leaf Vac Trailers (replace units 209, 203, 208)				38,955		40,903	
(Expected decrease in operating cost of $1,000/yr)							
5 ton dump truck with snow plow & spreader (replace unit 115)				103,740			
5 ton dump truck with snow plow & spreader (replace unit 119)						103,740	
5 ton dump truck with snow plow & spreader (replace unit 120)					108,927		
Brush wood chipper - new purchase			42,000				
1 ton dump truck with snow plow & spreaders (replace unit 112)			64,419				
Front-end loader (replace unit 126)					95,000		
3/4 ton 4X4 pick-up truck with snow plow (replace unit #103)							
Cemetery:							
Grasshopper Zero-turn mowers (3) (2-year replacement schedule)				9,000	9,000	9,000	9,000
Backhoe / front-end loader (replaces existing unit 1102 with 3470 hrs)			-	-	-	80,000	-
(Expected decrease in operating cost of $750/yr)							
TOTAL FLEET ACQUISITIONS			**309,419**	**452,320**	**474,427**	**550,268**	**318,500**
OTHER EQUIPMENT / PROJECTS							
Police:							
Police - Cruiser cameras			40,000				
Police - Body armor			65,250				
(Recommended five-year replacement cycle. City will apply for Bulletproof Vest Partnership Grant funding. 50% possible grant funding. No grant funding is included in this 5 Yr Plan.)							
Police - Mobile Data Terminals			62,400				
Police - TACIII Tactical Blanket Package (bomb blanket)				35,000			
Fire / EMS:							
Fire - Hurst Tool (Jaws of Life)			34,000				
Fire - Model Tech Hazard House				15,600			
(Portable unit used for public fire safety education programs. Hands-on, interactive teaching aid for programs with children and senior citizens.)							
Fire - Heart Monitor/Defibrillators (Life Pak 10)					67,000		
Fire - Wireless Mobile Computers w/broadband capabilities			59,165				
(Use for mobile pre-plan retrieval. 8 mobile units will cost $5,760 per year in additional wireless connection service expense.)							
(Expected to increase annual operating expenses by $5,760 per year for monthly internet connection fees)							
Information Technology:							
IT - Munis Cashiering				30,000			
(Software necessary to improve centralized cashiering for Tax and Utility Billing, as well as other departments.)							
(Expected to increase annual maintenance fees by $3,780.)							
IT - Laserfische document imaging system					25,000		
(System support is $2,000 per year.)							
IT - Power Vault MD1000 Network Storage Unit			25,000				
IT - Digital Ortho Photos for City of Sidney & Airport (GIS master plan)					30,000		
IT - Council chambers upgrade -Plasma monitors				16,000			
IT - Automated Timekeeping System					44,670		
(Software & hardware to implement automated timekeeping system which is currently a manual, time consuming process that is prone to errors.)							
(Expected to increase annual maintenance fees by $3,600.)							
Computer, Sign software & Plotter (Street-Traffic Control)				20,000			
Replace/remove derelict structures; slum & blight program		5	50,000				
Remediation: Abandoned Wagner Mfg Plant	7.20, 1c	5	66,000				
Revitalization opportunities		4	-	75,000	75,000	75,000	75,000
TOTAL OTHER EQUIPMENT/IMPROVEMENTS			**401,815**	**191,600**	**241,670**	**75,000**	**75,000**
TOTAL EXPENDITURES			**7,279,447**	**3,517,580**	**7,259,107**	**3,327,428**	**2,859,895**

Special Assessment Construction Fund

PURPOSE:

To account for the financial resources used for the improvement of sidewalks and dangerous buildings within the City, and the assessment of such costs to property owners.

Special Assessment Construction Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	16,339	14,408	12,996	12,996	14,896	
Receipts (net)	6,717	5,200	6,000	8,500	8,500	
Expenditures:						
Contractual and Materials	8,649	6,611	9,100	6,600	9,100	0 %
Total Expenditures	8,649	6,611	9,100	6,600	9,100	0 %
Net Change in Fund Balance	(1,932)	(1,412)	(3,100)	1,900	(600)	
Ending Cash Balance (Unencumbered)	14,408	12,996	9,896	14,896	14,296	

Water Fund

PURPOSE:

Accounts for the operation of the waterworks distribution system and related expenditures, including capital improvement and debt service. The operation is exclusively financed by customer user charges.

Water Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	922,188	886,695	1,222,062	1,222,062	915,114	
Receipts:						
Meter Collections	3,121,933	3,464,167	3,295,219	3,275,219	3,987,430	
Utility Billing Reimbursements	169,460	171,813	186,027	186,027	0	
Loan Proceeds	0	0	208,500	200,000	667,875	
Other Receipts	186,154	368,583	86,416	106,416	99,401	
Total Receipts	3,477,547	4,004,563	3,776,162	3,767,662	4,754,706	
Expenditures:						
Salaries and Wages	1,067,660	1,099,349	1,141,955	1,132,930	983,580	(13.9%)
Fringe Benefits	346,494	388,215	444,320	437,250	361,550	(18.6%)
Contractual and Materials	795,876	1,015,820	1,022,257	1,030,766	1,017,917	(0.4%)
Debt Service	270,313	0	272,145	208,305	667,875	145.4 %
Total Expenditures	2,480,343	2,503,384	2,880,677	2,809,251	3,030,922	5.2 %
Net Income Before Interfund Transactions	997,203	1,501,179	895,485	958,411	1,723,784	
Interfund Services Reimbursed	(97,696)	(136,127)	(144,372)	(136,161)	(210,883)	46.1%
Interfund Reimbursements In						
Interfund Insurance Reimburse	0	80,615	0	0	0	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(310,000)	(319,300)	(329,198)	(329,198)	(429,074)	
Interfund Transfers (Out)						
Transfer to Water Reserve Fund	(600,000)	(460,000)	(450,000)	(450,000)	(300,000)	
Transfer to Separation Pay Fd.	(25,000)	(31,000)	(50,000)	(50,000)	(44,550)	
Transfer to Water Src Res Fund	0	(300,000)	(300,000)	(300,000)	(1,000,000)	
Net Change in Fund Balance	(35,493)	335,367	(378,085)	(306,948)	(260,723)	
Ending Cash Balance (Unencumbered)	886,695	1,222,062	843,977	915,114	654,391	
Balance as a percent of expenditures and interfund services (Minimum Target =20%)	34.4%	46.3%	27.9%	31.1%	20.2%	

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

* Meter collections revenue includes a 28% rate increase effective April 1, 2009. This 28% rate increase assumes the current testing of the potential new water source proves positive and that City Council approves moving forward with this major project.

* Expenditures (and related Utility Billing Reimbursements) for the utility billing collection department have been moved to the newly implemented Revenue Collections Fund. This follows the consolidation of the utility biling department and the income tax collection department.

** See the following departmental summaries. **

2000 Water - Utility Billing

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	153,601	150,927	152,250	152,780	0	-100.0%
Fringe Benefits	57,347	58,696	64,280	63,960	0	-100.0%
Contractual and Materials	19,637	23,951	34,317	30,607	0	-100.0%
Department Total	230,585	233,575	250,847	247,347	0	-100.0 %

BUDGET HIGHLIGHTS for 2009

* This department billed for water, sewer, stormwater, solid waste and parking. After 1/1/09, the operations of the Utility Billing department are being accounted for in the Revenue Collections Fund.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Office Supervisor	1.00	1.00	1.00	1.00	0.00
Account Clerk I	2.00	2.00	2.00	2.00	0.00
Clerk Typist I	0.50	0.50	0.50	0.50	0.00
Total	3.50	3.50	3.50	3.50	0.00

* Expenses for staffing after 1/1/09 paid from Revenue Collections Fund.

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Customers (mail)	15,179	15,300	15,530	15,685	n/a
Customers (walk-in/drop-box)	36,446	36,800	37,120	37,491	n/a
Cost per customer	$4.49	$4.43	$4.51	$4.69	n/a
Cost as % of amounts collected	3.2%	3.3%	2.7%	2.9%	n/a

* For Performance Measures after 1/1/09, see the Revenue Collections Fund.

City of Sidney - Goals and Objectives 2009

Dept Name: 560.2001 Water Administration

Department Mission Statement / Purpose:

The purpose of the Utilities Director's Office is to ensure an adequate and safe drinking water supply. The Utilities Director is responsible for the management of: Water Metering, Water Treatment Plant, Water Distribution, Wastewater Treatment Plant, Sewer Collection, Stormwater Maintenance, and Stormwater Monitoring

List major Activities performed by this Department (in order of priority):

1	Review development site plans; quote and collect Tap Fees, Reimbursements and Assessments
2	Oversee and manage department capital projects
3	Management of 7 City Departments including 32 personnel
4	Perform Water Modeling and Analysis of Water Distribution System
5	Review and approve regulatory reports submitted to Ohio EPA
6	Presentations to City Council on specific Utility Department projects
7	Development and review of Departmental Rules, Regulations and Policies
8	Coordinate Safety Activities: Training, Monthly Safety Meetings, Safety Equipment, etc.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Compile data for Consumer Confidence Reports: Place report out for bids with various vendors capable of performing CCR's by March of 2008.
2	Perform Water Model Analysis on each development request. Savings of approximately $800 on each development request
3	Research possibility of Monthly Meter Reading and Billing of all City customers.

List major Departmental Objectives for 2008 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an Implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Continue with Water Source Study: finalize Wellfield Phase II testing report, acquisition of property
2	
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Acquisition of Barrett Pit
2	
3	

2001 Water - Administration

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	51,970	55,673	57,240	57,340	59,105	3.3%
Fringe Benefits	11,992	12,009	14,730	14,960	14,225	-3.4%
Contractual and Materials	13,583	17,098	19,130	19,295	9,055	-52.7%
Department Total	77,545	84,780	91,100	91,595	82,385	-9.6 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 5.9%.

* Attorney fees for mobile home park litigation ($6,250) included in 2008 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Utilities Director	0.50	0.50	0.50	0.50	0.50
Clerk Typist II	0.33	0.33	0.33	0.33	0.33
Total	0.83	0.83	0.83	0.83	0.83

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Quotation of tap fees & reimbursements	n/a	40	40	25	40
Review of zoning permits	n/a	20	20	8	15
Perform water model on new development	n/a	6	10	4	10
Consumer confidence reports completed	n/a	X	X	X	X
Water loss report completed	n/a	X	X	X	X

City of Sidney - Goals and Objectives 2008

Dept
Name: 560.2002 Water Treatment Plant

Department Mission Statement / Purpose:

The mission of the City of Sidney Water Treatment Plant (WTP) is to provide an adequate supply of drinking water, complying with all Federal and State of Ohio Environmental Protection Agency (EPA) health and aesthetic standards. After treatment, water is maintained at sufficient levels and pressure for residential, commercial, industrial, and fire fighting purposes.

List major Activities performed by this Department (in order of priority):

1	To meet all State and Federal EPA drinking water regulations.
2	Service customer complaints pertaining to water quality, taste, and odor complaints in a timely manner.
3	Service customer complaints and dispatch crews to handle customer problems with water, sewer, meters, streets, etc. 24-hr a day.
4	Maintain Bacteriological Laboratory & Wet Chemistry Certification through on site spot survey inspection.
5	Continue working with the Upper Great Miami River Watershed group & Ohio EPA to try to attain an approved watershed plan.
6	Perform routine chemistry and bacteriological analysis of the treated water, both at the plant and in the distribution system.
7	Perform biannual tank cleaning and equipment inspection on all accessible treatment and storage tanks.
8	Perform bacteriological testing for the Shelby County Health Dept. on county residential wells in order to check for possible contamination.
9	Advise city and county residents on possible treatment techniques, if necessary, in order to correct problems within their own water systems.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	If 2008 pump testing is positive, proceeding with the potential new raw water source. This would provide a raw source that would be potentially easier to treat and be in compliance with EPA regulations.
2	Working with engineering firm to address short / long term water plant needs to stay ahead of new EPA regulations.
3	Incorporate results of LT2 and the IDSE into our plant operations. If monitoring results are not favorable, we must incorporate new treatment technologies into our process to meet US & Ohio EPA standards.

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	To have final assessment of Barrett/Milligan Pits for a new water source.
2	Our Risk Management Plan is due for resubmittal in 2009.
3	
4	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Perform testing, such as for cryptosporidium, giardia, TTHM's, HAA5's, etc, as part of EPA required monitoring plans.
2	We have been asked by Ohio EPA to aid small water systems in our area with the calibration of any bench top or field meters that require calibration.
3	

2002 Water - Treatment Plant

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	437,439	436,801	474,210	462,250	459,850	-3.0%
Fringe Benefits	126,670	155,661	181,660	175,970	168,775	-7.1%
Contractual and Materials	641,550	842,735	810,444	812,704	828,762	2.3%
Department Total	1,205,659	1,435,197	1,466,314	1,450,924	1,457,387	-0.6 %

BUDGET HIGHLIGHTS for 2009

* Overtime should return to a more 'normal' level in 2009 after being elevated in 2008 as a result of staff absences and testing requirements of potential water source.

* Special Source Water Testing -- new requirements in force, will see increase through 2011

* Improvements & Repairs include rebuilding auger bearings and brackets for both sludge collectors ($7,000) and installation of 4 chemical feeders purchased in 2007 ($7,500)

* Non-capital Equipment expenses include modems for SCADA ($2,500), projector for classroom ($1,500), carpet and furnishings for offices ($3,250)

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00
Asst. Superintendent	1.00	1.00	1.00	1.00	1.00
Water Plant Chemist	1.00	1.00	1.00	1.00	1.00
Water Plant Operator	5.00	5.00	5.00	5.00	5.00
Seasonal Laborer	0.22	0.22	0.22	0.22	0.22
Total	8.22	8.22	8.22	8.22	8.22

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Gallons of water processed (in millions)	1,339	1,375	1,375	1,382	1,423
Lime sludge processed/removed (dry tons)	0	10,000	10,000	10,300	10,600
Cost per million gallons	$888	$877	$952	$912	$940
Cost of chemicals purchased per million gals	$178	$185	$198	$222	$242
Number of EPA violations	1	0	0	0	0

City of Sidney - Goals and Objectives 2008

Dept
Name: 560.2003 Water Distribution

Department Mission Statement / Purpose:

The City's underground utilities department is comprised of four units; Water Distribution, Water Metering, Sewer Collection, and Stormwater Management. The Water Distribution crews are responsible for the delivery of quality potable water and maintenance of the water supply system for the City of Sidney.

List major Activities performed by this Department (in order of priority):

1	Maintain valve and maintenance program, exercise valves, and perform necessary repairs or replacements as needed.
2	Maintain a fire hydrant maintenance program: exercise watch valves and hydrants, and perform necessary repairs or replacements as needed.
3	Perform semiannual hydrant flushing program to remove sediments and encrustation.
4	Respond to water breaks in the system and make necessary repairs.
5	Perform system mapping, logging valve, and hydrant locations for future GPS mapping.
6	Perform leak detection services. Going out in various seasons to look for system leaks and make necessary repairs.
7	Perform water taps for new homes, businesses, and various developments.
8	Assist Utilities Director in reviewing plans for new development. Providing locations of existing services.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Continue with a policy of eliminating lead services, perform service renewals at any residence that has been identified as having a lead service.
2	Continue with valve and hydrant maintenance program. Repairing valves and hydrants where applicable and replacing when appropriate.
3	Continue with Spring and Fall Hydrant Flushing Program. Flushing removes sendiment and particulate matter in water mains that causes pipe plugging and water discoloration.

List major Departmental Objectives for 2008 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Respond to all water breaks within a 30 min time frame and to make repairs within a 4 hr window. This helps minimize disruption of service.
2	Assist Water Plant personnel with the Water Source Project. Delivering water to well driller and hauling pipe and equipment to the site.
3	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Replace at a minimum 5 hydrants per year
2	Replace at a minimum 2 valves per year
3	Work with GIS Technician to develop water system in the ArcGIS database

2003 Water - Distribution

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	234,170	257,094	254,590	256,480	259,175	1.8%
Fringe Benefits	76,766	84,655	96,750	98,940	96,525	-0.2%
Contractual and Materials	54,980	65,416	58,676	68,905	73,320	25.0%
Department Total	365,916	407,165	410,016	424,325	429,020	4.6 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 6.0%.

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Foreman II	1.00	1.00	1.00	1.00	1.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	3.00	3.00	3.00	3.00	3.00
Seasonal Laborer	0.22	0.22	0.22	0.22	0.22
Total	5.22	5.22	5.22	5.22	5.22

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Miles of water mains	118	118	120	121	122
Cost per mile	$3,089	$3,101	$3,393	$3,507	$3,517
Water main breaks	23	17	34	24	20
Feet of water main flushed	1,271,990	1,250,930	1,265,963	1,254,580	1,264,640

City of Sidney - Goals and Objectives 2008

Dept
Name: 560.2004 Water Meters

Department Mission Statement / Purpose:

The City's Underground Utilities Department consists of four units; Water Distribution; Water Meters: Sewer Collection; and Storm Water Maintenance. The City's Water Meter division is responsible for maintaining all water meters in the City and to ensure that all water in the distribution system is measured and accurately accounted for. Staff also reads all water meters within the City as scheduled by the Billing Office. Additionally, the Water Metering staff is responsible for converting all residential water meters to the new touch read system and changing out the larger compound meters at commercial and industrial locations.

List major Activities performed by this Department (in order of priority):

1	Read all quarterly residential water meters four times per year with follow up readings for accuracy.
2	Read all monthly customers - monthly residential customers and industrial customer water meters at least once per month with follow up readings for accuracy.
3	Change out the larger compound meters and replace with the new Touch Read Water Meter systems, at commercial and industrial locations.
4	Staff has been changing old ARB meters in homes. This can be a slow process due to the fact that each residence must be tagged for an appointment to be scheduled for the meter to be changed at a time convenient for the resident and City staff.
5	Perform door tagging (shut off notices) each month for residents who do not pay their bill.
6	Turn off's for non-paying customers; turn ons ($25 fee). Also turn on/turn off activities for customers doing maintenance at no charge.
7	Read and service all water meters in the Village of Port Jefferson.
8	Maintain existing water meters in the system, changing out meters that have functional problems.
9	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Evaluation of Metering & Billing System to ascertain the City's ability to go to monthly billing for all customers.
2	Continue adding radio read units to the system to help with problems caused by inclement weather during reading cycles. This will also help with speeding up the ever increasing monthly reads.
3	Work towards changing entire City to radio read units to speed up reading and billing process.

List major Departmental Objectives for 2008 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Respond to water Turn Offs within 30 minutes of notice from Billing Office
2	Respond to water Turn Ons within 30 minutes of notice from Billing Office
3	Complete the Water Disconnect Door Tags within 1 day of notice from the Billing Office
4	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Continue adding radio read units to the system, which will alleviate problems caused by inclimate weather during reading cycles. This will also assist in the efficiency of monthly reads.
2	Evaluation of Metering System - with the possibility of implementing total radio reads throughout the City. This could lead to the reduction of staff.
3	

2004 Water - Meter Reading & Repair

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	190,480	198,853	203,665	204,080	205,450	0.9%
Fringe Benefits	73,719	77,194	86,900	83,420	82,025	-5.6%
Contractual and Materials	66,126	66,620	99,690	99,255	106,780	7.1%
Department Total	330,325	342,667	390,255	386,755	394,255	1.0 %

BUDGET HIGHLIGHTS for 2009

* Meter supplies includes $40,000 budgeted for new radio read units

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Foreman I	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	3.00	3.00	3.00	3.00	3.00
Total	4.00	4.00	4.00	4.00	4.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Residential water meters	7,674	7,887	7,979	7,990	8,000
Commercial/industrial water meters	804	822	851	851	851
Sewer meters	556	429	197	197	197
Residential meters installed/replaced	517	285	22	30	30

2090 Water - Debt Service

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Debt Service	270,313	0	272,145	208,305	667,875	145.4%
Department Total	270,313	0	272,145	208,305	667,875	145.4 %

BUDGET HIGHLIGHTS for 2009

* To finance the water source testing, $200,000 of bond anticipation notes were issued during 2007. These one-year notes came due in 2008 and were re-issued for another year. An additional $450,000 for water source testing was added to the notes during this reissuance.

* If the current testing of the water source proves positive and City Council decides to move forward with the project, the 2009-2013 Five-Year Plan calls for combining the $650,000 issued in 2008 with approximately $4.7 million for the acquisition of the new water source property and the water source design into one issuance of bond anticipation notes.

PURPOSE:

To account for financial resources accumulated for the acquisition and construction of waterworks system capital improvements.

Water Reserve Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	421,618	598,930	719,134	719,134	168,386	
Receipts (net)	72,203	503,266	738,000	552,000	4,742,800	
Expenditures:						
Capital Outlay	494,891	731,062	1,304,950	1,664,749	4,928,683	277.7 %
Total Expenditures	494,891	731,062	1,304,950	1,664,749	4,928,683	277.7 %
Net Income Before Interfund Transactions	(422,687)	(227,796)	(566,950)	(1,112,749)	(185,883)	
Interfund Reimbursements In						
Other Interfund Reimbursement	0	0	114,244	112,000	0	
Interfund Transfers In						
Transfer from Water Fund	600,000	460,000	450,000	450,000	300,000	
Interfund Reimbursements (Out)						
Interfund Loans Paid	0	(112,000)	0	0	0	
Net Change in Fund Balance	177,313	120,204	(2,706)	(550,749)	114,117	
Ending Cash Balance (Unencumbered)	598,930	719,134	716,428	168,386	282,503	

BUDGET HIGHLIGHTS for 2009

* To pay for the next phase of testing of the potential water source, bond anticipation notes (BAN's) totalling $200,000 were issued in 2007. In 2008, these were re-issued along with $450,000 of additional one-year notes. Included in 2009 is the issuance of of $4.7 million of BAN's to fund the acquisition of the water source property and the design of the system.

* 2009 budgeted expenditures are consistent with the 2009-2013 Five-Year Plan.

*** Five-Year Plan Detail is presented on the next page. ***

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2009-2013
WATER RESERVE FUND

DESCRIPTION	Comp. Plan Ref.	Council Priority Item #	2009	2010	2011	2012	2013
Expenditures							
Water projects:							
Replace hydrants and large compound meters	Utilities 1a		30,000	30,000	30,000	30,000	30,000
(Replace 10 fire hydrants and several large compound meters currently in use at various commercial and industrial sites.)							
Oversizing	Utilities 4a	9	15,000	15,000	15,000	15,000	15,000
(Miscellaneous oversizing as needed.)							
Water Plant - Autoclave Replacement	Utilities 2a		13,000				
Water Plant - Carbon dioxide storage tank & vaporizer	Utilities 2a		90,000				
(Current tank is obsolete and suppliers not wanting to fill) (Safety issue)							
(Decrease in operating costs of $2,000/yr)							
Water Plant - Feeder replacement - lime slakers	Utilities 2a		85,000	85,000			
(Decrease in operating costs of $1,000/yr)							
Water Plant - Rebuild raw water pump #3	Utilities 4a			25,000			
(Decrease in operating costs of $500/yr)							
Barrett Pit property acquisition	Utilities 2a	1	2,250,000				
(New water source that will support 10 MGD supply.) (To be financed with issuance of bonds)							
Water source design (To be financed with issuance of bonds)		1	2,415,683				
(2007 cost estimate plus 2 years inflation of 3.25% included)							
Water source construction (To be financed with issuance of bonds)		1		9,186,669	8,624,254		
(2007 cost estimate. Includes 7.0% inflation for construction portion of project, primarily due to increases in steel and fuel prices. Includes 3.25% inflation for all other costs of the project.)							
Campbell Rd Water tower painting	Utilities 2a					300,000	
Fourth ave Water tower painting	Utilities 2a						400,000
Water Plant - Backwash pumps	Utilities 4a				40,000	40,000	
Water main replacement (Beck Dr from Russell Rd to Pt Jefferson Rd)						201,600	
(Water main is in poor condition. Rust in water is problem in area.)							
WTP - Driveway replacement	Utilities 2a		-	-	80,000	-	-
Total water projects			**4,898,683**	**9,341,669**	**8,789,254**	**586,600**	**445,000**
Water vehicles & equipment:							
1 ton dump truck with valve turning equipment (unit 501)							60,000
Backhoe (unit 409) (1/3 cost to Water, Sewer & Stormwater)			30,000				
3/4 ton pickup (unit 904)			-	-	-	-	30,000
Total water vehicles and equipment			**30,000**	-	-	-	**90,000**
Total expenditures			**4,928,683**	**9,341,669**	**8,789,254**	**586,600**	**535,000**

Water Source Reserve Fund

PURPOSE:

To account for financial resources accumulated for the acquisition and construction of a new water source for the City.

Water Source Reserve Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	0	300,000	300,000	617,100	
Receipts (net)	0	0	17,100	17,100	24,480	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Income Before Interfund Transactions	0	0	17,100	17,100	24,480	
Interfund Transfers In						
Transfer from Water Fund	0	300,000	300,000	300,000	1,000,000	
Net Change in Fund Balance	0	300,000	317,100	317,100	1,024,480	
Ending Cash Balance (Unencumbered)	0	300,000	617,100	617,100	1,641,580	

BUDGET HIGHLIGHTS for 2009

* This fund is being used to accumulate the 'down payment' for the long-term water source improvements to position the city to finance the project with long-term bonds by early 2013.

PURPOSE:

Accounts for the operation of the sanitary sewer collection and treatment system and related expenditures, including capital improvement and debt service. The operation is exclusively financed by customer user charges.

Sewer Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	730,250	794,296	977,420	977,420	1,006,870	
Receipts:						
Sewer Charges	3,165,398	3,215,802	3,086,776	3,086,776	3,148,820	
Industrial Waste Surcharge	482,057	484,180	400,000	400,000	350,000	
Loan Proceeds	0	625,500	652,084	652,084	0	
Other Receipts	19,460	215,631	144,000	144,000	115,500	
Total Receipts	3,666,914	4,541,113	4,282,860	4,282,860	3,614,320	
Expenditures:						
Salaries and Wages	775,486	797,070	845,710	837,590	852,080	0.8 %
Fringe Benefits	259,822	266,278	321,570	309,170	319,975	(0.5%)
Contractual and Materials	691,160	710,549	721,729	686,730	754,154	4.5 %
Capital Outlay	12,390	32,342	35,589	35,220	49,600	39.4 %
Debt Service	1,014,669	1,634,919	1,299,570	1,297,486	642,612	(50.6%)
Total Expenditures	2,753,527	3,441,158	3,224,168	3,166,196	2,618,421	(18.8%)
Net Income Before Interfund Transactions	913,387	1,099,955	1,058,692	1,116,664	995,899	
Interfund Services Reimbursed	(143,341)	(154,144)	(179,608)	(176,898)	(194,803)	8.5%
Interfund Reimbursements In						
Interfund Insurance Reimburse	0	51,313	0	0	0	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(350,000)	(360,500)	(371,315)	(371,315)	(482,454)	
Interfund Transfers (Out)						
Transfer to Sewer Improvement	(350,000)	(450,000)	(525,000)	(525,000)	(450,000)	
Transfer to Separation Pay Fd.	(6,000)	(3,500)	(14,000)	(14,000)	(480)	
Net Change in Fund Balance	64,046	183,124	(31,231)	29,451	(131,838)	
Ending Cash Balance (Unencumbered)	794,296	977,420	946,189	1,006,870	875,033	
Balance as a percent of expenditures and interfund services (Minimum Target =20%)	27.4%	27.2%	27.8%	30.1%	31.1%	

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 5.8%.

** See the following departmental summaries.**

City of Sidney - Goals and Objectives 2009

Dept Name: 565.3001 Sewer Administration

Department Mission Statement / Purpose:

The purpose of the Utilities Director's Office is to ensure adequate collection and treatment of sanitary waste. The Utilities Director is responsible for the management of: Water Metering, Water Treatment Plant, Water Distribution, Wastewater Treatment Plant, Sewer Collection, Stormwater Maintenance, and Stormwater Monitoring

List major Activities performed by this Department (in order of priority):

1	Review development site plans, quote and collect Tap Fees, Reimbursements and Assessments
2	Oversee and manage department capital projects
3	Management of 7 City Departments including 32 personnel
4	Ensure compliance with Ohio EPA regulations for both Water and Sewer Departments
5	Review and approve regulatory reports submitted to Ohio EPA
6	Presentations to City Council on specific Utility Department projects
7	Development and review of Departmental Rules, Regulations and Policies
8	Coordinate Safety Activities: Training, Monthly Safety Meetings, Safety Equipment, etc.
9	Manage the City's Inflow & Infiltration Reduction Program
10	Oversee City's Flood Abatement and Property Owner I/I Assistance Programs

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Inflow & Infiltration Reduction - remove all clean water from sanitary sewer system is the highest priority so that it prevents household basement flooding
2	Research possibility of Monthly Meter Reading and Billing of all City customers.
3	Work with local industries to try and improve odor control within the sanitary sewer system before it becomes troublesome.

List major Departmental Objectives for 2008 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Explore means and methods for reducing inflow and infiltration into the sanitary sewer system. Look for cost effective alternatives for repairs.
2	
3	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

3001 Sewer - Administration

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	51,970	54,891	57,240	57,190	59,105	3.3%
Fringe Benefits	11,659	12,683	14,720	14,930	14,250	-3.2%
Contractual and Materials	12,216	9,343	11,230	10,460	6,875	-38.8%
Department Total	75,845	76,918	83,190	82,580	80,230	-3.6 %

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 5.4%.

* Attorney fees for mobile home park litigation ($6,250) included in 2008 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Utilities Director	0.50	0.50	0.50	0.50	0.50
Clerk Typist II	0.33	0.33	0.33	0.33	0.33
Total	0.83	0.83	0.83	0.83	0.83

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Quotation of tap fees & reimbursements	n/a	40	40	45	45
Review of zoning permits	n/a	20	20	15	20
Issuance of smoke test orders-repairs	n/a	10	10	3	10
Sewer connection list enforcements	n/a	5	5	5	5
Flood abatement program participants	n/a	10	10	3	10
Residential I/I reduction program participants	n/a	4	4	1	4
Completed 2007 Port Jefferson sewer rates	X	X	X	X	X

City of Sidney - Goals and Objectives 2009

Dept
Name: 565.3002 Wastewater Treatment Plant

Department Mission Statement / Purpose:

The City of Sidney Wastewater Treatment Plant's mission is to protect public health and welfare through the treatment and reclamation of wastewater. We strive to provide our customers with the cost effective treatment of water contaminated by human activity in accordance with the requirement set forth in the NPDES permit.

List major Activities performed by this Department (in order of priority):

1	Operate & Maintain the City's Wastewater Treatment Plant.
2	Produce a highly treated final effluent that complies with the limits established in the NPDES permit as economically as possible.
3	Manage the Biosolids Recycling Program in compliance with 40 CFR 503 regulations.
4	Provide technical assistance to other City departments on environmental regulations and issues.
5	Participate in OEPA Draft Rule creation that has the potential to impact the WWTP and its operations.
6	Research and implement modifications to the treatment process to improve efficiency and reduce utility costs.
7	Coordinate training and education opportunities to maintain a highly trained staff and acquire the needed contact hours to meet certification requirements
8	Continue to expand and improve the monitoring and automation of treatment processes to achieve the highest degree of both cost and treatment efficiency

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Promote the beneficial reuse of Biosolids in the agricultural community to maintain a positive view of Biosolids land application. Land Application continues to be the most economical method to handle Biosolids.
2	Complete WWTP Planning Study. Staff will be heavily involved in the Planning Study and will perform much of the sampling and analysis that will be used for modelling purposes.
3	Continue to investigate reducing utility costs. Possible methods include replacing worn out, inefficent equipment.

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Close out liquid sludge storage lagoon due to a failed liner in accordance with OEPA guidance.
2	Purchase and implement a computerized maintenance program to streamline preventative maintenance activities, track spare parts, equipment maintenance needs.
3	Improve data management through the use of the fiber optic connectivity (planned to be installed in late 2008). This will be used to improve the biosolids program and data storage on the server.
4	Continue to train two new Operational Staff members.
5	Standardize fall protection & confined space equipment in the Utility Departments. This will ensure continued operations in the event of equipment failure.
6	Grade and repair areas of the WWTP that are damaged due to the WWTP 2000 expansion and the decommissioning of the liquid biosolids storage lagoon.

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Implement a Biosolids Advisory Committee to work with local agricultural and environmental groups. Proactive approach to informing the public and interested groups of the Biosolids program. ($1,200 annually)
2	Resume tours with area schools and groups. (no cost other than staff's time)
3	No major equipment or process replacement is scheduled until the completion of the WWTP Master Plan.

3002 Sewer - Treatment Plant

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	299,910	303,999	322,650	328,390	337,700	4.7%
Fringe Benefits	98,377	103,755	131,900	131,260	133,850	1.5%
Contractual and Materials	539,566	562,442	564,528	526,890	579,077	2.6%
Capital Outlay	11,190	4,500	0	0	39,600	100.0%
Department Total	949,043	974,696	1,019,078	986,540	1,090,227	7.0 %

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.
* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 7.4%.
* Contractual services: land application of biosolids ($60,000) and maintenance contract for centrifuge ($42,500)
* Improvements & Repairs totals $14,500 and includes: repair EQ basin expansion joints ($7,500), replace nonfunctioning light poles ($4,000), replace concrete at process support building ($3,000)
* Non-Capital Equipment: Jib hoist for a front end loader ($4,700)
* Capital Outlay includes: portable dewatering pump for tank draining ($9,000), level monitoring for EQ wet well ($5,000), PLC processor in workshop to increase capacity ($9,600), replace digester stairs ($6,500), replace wet well overhead manual hoist with electric one ($9,500)

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00
Asst. Superintendent	1.00	1.00	1.00	1.00	1.00
Chief Operator	0.00	0.00	0.00	1.00	1.00
Biosolids Coordinator	1.00	1.00	1.00	0.00	0.00
Sewer Plant Operator (Agronomist)	1.00	1.00	1.00	1.00	1.00
Sewer Plant Operator	1.00	1.00	1.00	1.00	1.00
Utilities Mechanic	1.00	1.00	1.00	1.00	1.00
Total	6.00	6.00	6.00	6.00	6.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Wastewater processed (million gallons per day)	6.0	5.8	6.0	7.0	7.0
Biosolids processed (dry tons)	855	723	1002	1200	875
# of OEPA violations	2	3	6	8	0
Effluent CBOD (% removed)	98.1%	98.6%	98.4%	96.6%	98.0%
Effluent suspended solids (% removed)	95.6%	96.6%	96.9%	93.6%	97.0%
Utilities costs per million gallons treated	$121	$122	$110	$77	$81
Sludge hauling costs per million gallons	$16	$9	$25	$12	$23
Total costs per million gallons treated	$414	$448	$445	$386	$427

City of Sidney - Goals and Objectives 2008

Dept
Name: 565.3003 Sewer Collection

Department Mission Statement / Purpose:

The City's Underground Utilities Department consists of four units: Water Distribution, Water Meters, Sewer collection, and Stormwater Maintenance. The sanitary crews are responsible for providing sanitary sewer service to residential and commercial customers of the City of Sidney in an efficient and timely manner. In addition, it is the staffs responsibility to reduce inflow and infiltration into the City's sewer system to maximize efficiency.

1	Operate and maintain the City's sewer system which includes: jetting and flushing main sewer lines, inspections, televising trouble locations, and routine maintenance to help prevent sewer blockages.
2	Maintain six lift stations (SR 47 E, SR 47 W, Port Jefferson, Hoewisher Rd., Plum Ridge, Mason Rd.) which includes: trouble shooting operation and maintenance of pumps and electrical systems, odor control units, air release valves, force mains, grounds maintenance, etc.
3	Respond to citizen complaints and inquiries in a timely fashion including responses to sewer backups and flooding.
4	Respond to utility locate request for property owners, contractors, and developers. Assist Utilities Director in reviewing site plans for new construction.
5	Maintain an inflow and infiltration program which consists of: smoke testing televising, dye testing, flow monitoring, mapping, identification of problem areas, cost estimating for repairs, coordinating inflow & infiltration (I & I) construction projects, and installing chimney seals.
6	Assist with the City's Flood Abatement program (the I & I property owner assistance program) follow up on residential I & I reduction efforts, operate and maintain the Village of Port Jefferson's sanitary sewer system and pump station, respond to customer calls and complaints.
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Priority #1 - Inflow and Infiltration Reduction Program... Complies with EPA requirements to reduce sewer flooding and potential sewer backups.
2	Priority #2 - Maintenance of Sanitary Lift Stations.... Pump Stations provide sewer services to areas that cannot be served by gravity sewers.
3	Priority #3 - Maintenance of Sanitary Sewers.... Regular and routine flushing, cleaning and televising program to ensure a healthy sewer system.

List major Departmental Objectives for 2008 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	In order to mitigate sewer basement flooding, our goal is to respond to all sewer backup complaints within 30 minutes of receiving the call.
2	Encourage residents that have sump pump and roof drain connections to participate in Flood Abatement Program and to respond to the needs of the resident in a timely manner.

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Rehabilitate 50+ manholes beginning on Industrial Drive then south on Vandemark Rd to the SW Interceptor and rehabilitating the aging manholes through the Canal Bike Path area.
2	Clean, Televise and Grout the portion of the Southwest Interceptor that traverses through the Joslin Farm. All manholes on this interceptor are buried and there is major I&I coming from this area.

3003 Sewer - Collection

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	314,905	331,221	350,180	335,110	345,750	-1.3%
Fringe Benefits	112,885	114,530	131,150	119,200	124,175	-5.3%
Contractual and Materials	112,897	104,586	97,416	100,505	116,375	19.5%
Capital Outlay	0	0	589	0	0	-100.0%
Department Total	540,686	550,337	579,335	554,815	586,300	1.2 %

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.
* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 1.0%.
* Professional services includes $9,000 for continuation of City's root treatment program.
* Legal advertising for smoke testing ($3,000)
* Additional $9,000 in budgeted Lateral Repairs expense for repair at 2436 Broadway as result of lawsuit.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Supervisor	1.00	1.00	1.00	1.00	1.00
Foreman II	0.50	0.50	0.50	0.50	0.50
Equipment Operator I	2.00	2.00	2.00	2.00	2.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Utilities Mechanic II	2.00	2.00	2.00	2.00	2.00
Total	6.50	6.50	6.50	6.50	6.50

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Miles of sanitary sewer	118	119	120	121	125
Cost per mile	$4,608	$4,544	$4,586	$4,585	$4,690
Feet of sewer cleaned	137,969	112,663	105,901	112,000	113,000
Sewer backups	3	4	6	4	3
Odor complaints	4	4	2	0	0

City of Sidney - Goals and Objectives 2009

Dept
Name: 565.3004 Industrial PreTreatment

Department Mission Statement / Purpose:

The purpose of the City of Sidney WWTP's Industrial Pretreatment Program (IPP) is to enforce the local limits and local ordinances regarding the discharge of wastes into the sanitary sewer. This is done by issuing discharge permits to local industries and performing sampling to ensure compliance. The IPP also administers the surcharge schedule for excessive strength discharges.

List major Activities performed by this Department (in order of priority):

1	Provide technical assistance to all Industrial Users and facilitate an understanding of environmental regulations.
2	Monitor 60 Industrial Users (11 Categorical SIUs) (4 Non Categorical SIU) (25 permitted non SIU)
3	Perform lab analysis of Industrial and WWTP samples in accordance with standard methods and the requirements of the NPDES permit and the Industrial Pretreatment Program.
4	Monitor odor control measures now in place at Industrial Users that help prevent the formation of noxious odors in the sanitary sewer system.
5	Perform Surcharge Sampling for the recoupment of costs associated with the treatment of excessive strength discharges to the WWTP.
6	Respond to discharges that may have the potential to upset the treatment process of the WWTP.
7	Perform DMRQA analysis in the lab to ensure correct results are obtained. This is an OEPA requirement.
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Satisfy pretreatment requirements of OEPA and USEPA
2	Provide Industrial Users with guidance and assistance with compliance of discharge permits
3	Provide fair and equitable enforcement of sewer use ordinances

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Implement improved data management with installation of fiber optic connectivity to the network servers.
2	Implement continuous pH monitoring requirement within the IPP.
3	Filing sytem to be redone and a checklist formed for all files.
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Update IPP web site to include forms used by Industrial Users and guidance to complete them correctly.
2	
3	

3004 Sewer - Industrial Waste

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	108,702	106,959	115,640	116,900	109,525	-5.3%
Fringe Benefits	36,901	35,310	43,800	43,780	47,700	8.9%
Contractual and Materials	22,559	21,587	31,780	31,600	34,052	7.1%
Department Total	168,162	163,856	191,220	192,280	191,277	- %

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 15.8%.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Wastewater Chemist	1.00	1.00	1.00	1.00	1.00
Control Chemist	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Industrial pretreatment program participants	35	35	60	60	60
Industrial users monitored	19	14	14	14	14
Surcharge revenue	$395,710	$482,057	$400,000	$400,000	$400,000
No. of sampling events	579	655	583	600	600
Laboratory NPDES tests performed	1,952	1,798	1,717	1,750	1,750
Industrial user violations	64	58	61	65	65
Cost per facility monitored	$9,239	$12,012	$11,704	$13,734	$13,663

Sewer Fund

Departmental Summary

3006 Sewer - Port Jefferson

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Contractual and Materials	3,922	12,591	16,775	17,275	17,775	6.0%
Capital Outlay	1,200	27,842	35,000	35,220	10,000	-71.4%
Department Total	5,122	40,433	51,775	52,495	27,775	-46.4 %

BUDGET HIGHLIGHTS for 2009

* This department tracks the costs of maintaining the Port Jefferson sewer system. These costs will be reimbursed by the Village.

* By contract, the City is responsible for necessary capital outlays up to $10,000.

* Capital outlay in 2008 was for purchase of two new pumps for the Port Jefferson pump station. The City was reimbursed for these pumps.

* Equipment purchases include equipment for confined space work ($2,800).

Sewer Fund

Departmental Summary

3090 Sewer - Debt Service

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Debt Service	1,014,669	1,634,919	1,299,570	1,297,486	642,612	-50.6%
Department Total	1,014,669	1,634,919	1,299,570	1,297,486	642,612	-50.6 %

BUDGET HIGHLIGHTS for 2009

* Advance Refunding Sewer System bonds issued September 15, 1993 matured in 2007.

* Remaining long-term debt is associated with 20-year G.O. bonds issued November 2001 for $6.9 million to finance improvements at the Wastewater Treatment Plant. Debt service in 2009 for this issuance totals $642,612.

* Short-term debt payments in 2008 and 2009 budgets include the refinancing of bond anticipation notes. Thus, there will be bond proceeds revenue in 2008 and 2009 to offset these expenditures. (These notes were originally issued in 2006 to finance the Southwest Sanitary Sewer Interceptor project. It is expected that this debt will ultimately be repaid with revenues resulting from a Tax Increment Financing (TIF) agreement.)

PURPOSE:

To account for financial resources accumulated for the acquisition and construction of sanitary sewer capital improvements.

Sewer Improvement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	133,512	509,347	677,592	677,592	516,021	
Receipts (net)	694,829	772,673	146,000	134,000	138,800	
Expenditures:						
Capital Outlay	668,993	926,428	652,963	948,571	676,000	3.5 %
Total Expenditures	668,993	926,428	652,963	948,571	676,000	3.5 %
Net Income Before Interfund Transactions	25,835	(153,755)	(506,963)	(814,571)	(537,200)	
Interfund Reimbursements In						
Other Interfund Reimbursement	0	0	130,564	128,000	0	
Interfund Transfers In						
Transfer from Sewer Fund	350,000	450,000	525,000	525,000	450,000	
Interfund Reimbursements (Out)						
Interfund Loans Paid	0	(128,000)	0	0	0	
Net Change in Fund Balance	375,835	168,245	148,601	(161,571)	(87,200)	
Ending Cash Balance (Unencumbered)	509,347	677,592	826,193	516,021	428,821	

BUDGET HIGHLIGHTS for 2009

* During 2006, bond anticipation notes ($600,000) were initially issued to pay for the Southwest Sewer Improvement Project. During both 2007 and 2008, these notes with accrued interest were rolled over for from year to year. The intent is to roll these notes until 2010 when long-term bonds would be issued.

* 2009 budgeted expenditures are consistent with 2009-2013 Five-Year Plan.

*** Five-Year Plan Detail is presented on the next page. ***

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2009-2013
SEWER IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref.	Council Priority Item #	2009	2010	2011	2012	2013
Expenditures							
Sewer projects:							
Inflow/infiltration reduction *(Ongoing program to identify and reduce and/or eliminate sources of clean water entering the sanitary sewer system which increases the cost of plant operation.)* *(Decrease in operating costs of $3,000/yr)*	Utilities 2b	9	75,000	75,000	75,000	75,000	75,000
Flood Abatement Program *(Provides up to $3,000 per property owner for removal of foundation drains from sanitary sewer.)*	Utilities 2a	9	30,000	30,000	30,000	30,000	30,000
Oversizing and overdepth *(Make funds available to upgrade the sanitary sewer system in private development for the benefit of the land outside the private development.)*	Utilities 4a	9	15,000	15,000	15,000	15,000	15,000
WWTP Aeration Diffuser Replacements *(Decrease in operating costs of $20,000/yr)*	Utilities 3b	9	15,000	15,750	16,550	17,100	18,000
Pump/Motor/Feeder Replacement Program *(Ongoing program to replace/rebuild pumps, motors, and chem feed equipment.)*	Utilities 2b	9	30,000	30,000	30,000	30,000	30,000
Hoewisher Road - overdepth of sewer *(East of County Road 25A to new development on Hoewisher)*	Utilities 4a						
Decommissioning of biosolids sludge storage lagoon				15,000			
Garfield Ave. and Bennett Dr. Storm & Sanitary improvements, Phases *(Storm crosses over the sanitary and leaks into sanitary during precipitation events.)* *(Contingent on Issue I grant funding of $200,000. Net cost to City will be $35,000.)*	Utilities 2b		110,000				
Sewer Rehab: Southwest Sanitary Sewer Manholes	Utilities 2b		135,000				
Sewer Rehab: Evergreen Sanitary Sewer - Grout & Spot Lining	Utilities 2b		36,000				
WWTP - Prep & paint primary clarifier #2 & overhead cranes *(Without adequate protection, the corrosive gases found in the treatment processes causes structural steel rust.)*	Utilities 3b			12,500			12,500
SW Sewer Interceptor *(Clean, televise, & grout. Elimination of Fair Rd. pump station could cause more problems in the Canal interceptor area.)*	Utilities 25		200,000				
Chestnut Ave. sewer replacement *(South from Fair Rd. 740' to 2nd manhole south of Fair)* *(Contingent on Issue II grant funding of $110,000. Net cost to City will be $34,000.)*				144,000			
WWTP - Upgrade PLC equipment	Utilities 3b				21,500		
Update sewer model software	Utilities 2d				10,000		
WWTP - Raw Wastewater Pump upgrades, Phase II *(parts are obsolete)*	Utilities 3b				90,000		
WWTP - Waste Gas Burner	Utilities 3b				40,000		
Ohio Ave. sanitary sewer replacement to Crescent Dr. *(Contigent on Issue II funding of $110,000 each year. Net cost to City will be $260,000)*					180,000	300,000	
Sewer Rehab: Ridgeway Sewer replacement	Utilities 2b					16,000	
Clean & televise Ohio Ave Sewer *(Ohio Ave south from Water St to Crescent Dr. Hire contractor to pump around while City crews do the cleaning & televising.)*							25,000
Doorley Place - replacement of sanitary sewer *(On Doorley Place from Chestnut east to Walnut. 8" sewer running south on Walnut into the sewer on Doorley Pl, which eventially turns into a 6" line creating a bottleneck effect. There is also heavy root intrusion.)*							44,000
Sewer Extension - Russell Road (SR 29 to Railroad bridge) *(Services the homes west of St. Marys annexed in 1995)*	Utilities 4a						55,000
Fairview Rd. sanitary sewer			-	-	-	-	90,000
Total sewer projects			**646,000**	**337,250**	**508,050**	**483,100**	**394,500**

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2009-2013
SEWER IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref.	Council Priority Item #	2009	2010	2011	2012	2013
Sewer vehicles & equipment:							
Upgrade sewer TV computer system / data caps				65,000			
(Not needed if replacing TV/Grout truck unit 523)							
Upgrade sewer TV camera for lateral inspections				35,000			
(Not needed if replacing TV/Grout truck unit 523)							
Backhoe (unit 409) (1/3 cost to Water, Sewer & Stormwater)			30,000				
Collection - Cargo Van (unit 505)			-	-	-	-	30,000
Total sewer vehicles and equipment			**30,000**	**100,000**	-	-	**30,000**
Total expenditures			**676,000**	**437,250**	**508,050**	**483,100**	**424,500**

Stormwater Fund

PURPOSE:

To account for the operation and maintenance of the stormwater system.

Stormwater Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	36,854	65,374	29,546	29,546	54,399	
Receipts:						
Stormwater Fees From External Customers	0	164,766	227,890	227,890	227,890	0.0%
Stormwater Fees From Other City Funds	0	53,332	53,320	74,375	81,400	52.7%
Other Receipts	1,095	(24)	0	0	0	0.0%
Total Receipts	1,095	218,074	281,210	302,265	309,290	10.0 %
Expenditures:						
Salaries and Wages	162,467	174,823	185,900	181,270	184,225	(0.9%)
Fringe Benefits	51,973	60,309	69,450	76,735	73,080	5.2 %
Contractual and Materials	34,462	33,492	36,955	30,802	29,635	(19.8%)
Total Expenditures	248,902	268,624	292,305	288,807	286,940	(1.8%)
Net Income Before Interfund Transactions	(247,807)	(50,550)	(11,095)	13,458	22,350	
Interfund Services Reimbursed	(18,673)	(36,713)	(47,060)	(46,605)	(57,565)	22.3%
Interfund Reimbursements In						
Interfund Insurance Reimburse	0	11,435	0	0	0	
Interfund Transfers In						
Transfer from General Fund	295,000	40,000	58,000	58,000	45,000	
Interfund Transfers (Out)						
Transfer to Separation Pay Fd.	0	0	0	0	(9,040)	
Net Change in Fund Balance	28,520	(35,828)	(155)	24,853	745	
Ending Cash Balance (Unencumbered)	65,374	29,546	29,391	54,399	55,144	
Balance as a percent of expenditures and interfund services (Minimum Target =15%)	24.4%	9.7%	8.7%	16.2%	16.0%	

BUDGET HIGHLIGHTS for 2009

* Beginning in 2007, the Stormwater Fund is being funded primarily by the stormwater utility fee. Income tax dollars will be subsidizing this Fund to the extent necessary.

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

City of Sidney - Goals and Objectives

Dept
Name: 214.0740 Stormwater Maintenance

Department Mission Statement / Purpose:

The City's Underground Utilities Department consists of four units; Water Distribution, Water Meters, Sewer Collection and Stormwater Management. The Storm sewer crews are responsible for providing and maintaining adequate street drainage along with minor creek and ditch maintenance, and responding to complaints.

List major Activities performed by this Department (in order of priority):

1	Maintain City's stormwater drainage system including street drainage and retention basin maintenance.
2	Replace and/or repair approximately 30 to 45 catch basins per year.
3	Respond to Citizen complaints for drainage, and maintaining seven river flap gates to prevent flooding during heavy rain events.
4	Repair collapsed or broken pipes within the drainage system.
5	Perform utility locate requests.
6	Clean catch basins during rain events to prevent flooding and road hazards.
7	Participate in River Flood Action Plan
8	Assist other departments as needed
9	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Continue with replacement of catch basins with a goal of 55 for 2009. Repairing catch basins in a timely manner reduces problems with the streets.
2	Continue with cleaning of catch basin tops in preparation of pending storms. Reduces street flooding.
3	Continue assisting with other departments during flooding periods. Take a lead in the implementation of the Flood Action Plan.

List major Departmental Objectives for 2008 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Respond to Stormwater Pump Station communication failures within 30 min of receiving notice.
2	Clean catch basin tops at least 1 day in advance of pending storms.

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	No new services for 2009
2	
3	

0740 Stormwater Maintenance

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	125,993	133,176	139,700	139,620	141,525	1.3%
Fringe Benefits	37,971	41,122	47,200	55,470	51,200	8.5%
Contractual and Materials	24,778	20,649	26,340	25,810	22,000	-16.5%
Department Total	188,742	194,946	213,240	220,900	214,725	.7 %

BUDGET HIGHLIGHTS for 2009

* Non-capital equipment: $1,500 for purchase of traffic safety devices

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Foreman II	0.50	0.50	0.50	0.50	0.50
Equipment Operator I	1.00	1.00	1.00	1.00	1.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Seasonal Laborers	0.46	0.46	0.46	0.46	0.46
Clerk Typist II	0.10	0.10	0.10	0.10	0.10
Total	3.06	3.06	3.06	3.06	3.06

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Total miles of storm sewer	n/a	73	75	79	85
Total number of detention basins	n/a	8	9	8	8
Total number of catch basins	n/a	2,881	2,869	2,880	2,890
# of catch basins cleaned	n/a	4,786	4,351	4,800	5,000
# of detention basins cleaned or repaired	n/a	18	4	2	6
# of catch basins rebuilt	n/a	62	52	26	52
Total man-hours for catch basins rebuilds/repairs	n/a	1,117	1,443	1,225	1,600
Avg cost to rebuild a catch basin	n/a	$2,300	$2,400	$2,500	$2,600
# of service calls responded to	n/a	12	27	27	25
Ft of storm sewer repaired/replaced	n/a	67	109	50	50

City of Sidney - Goals and Objectives 2009

Dept
Name: 214.0741 Stormwater Monitoring

Department Mission Statement / Purpose:

The purpose of this program is to comply with the OEPA regulations governing the monitoring of the stormwater discharge from the stormwater sewer system in the City of Sidney, implementing and enforcing erosion and run off control measures, and reporting as required.

List major Activities performed by this Department (in order of priority):

1	Implement the OEPA approved stormwater management plan. This will be ongoing for the next few years.
2	Continuous work on the ARC/GIS mapping system indentifying additional impervious areas.
3	Perform inspections of municipal facilities. This item is a requirement of the stormwater management plan that we are prepared to implement.
4	Provide training to City staff on required actions to prevent runoff while performing department functions.
5	Respond to discharges into waterways that may have the potential to be toxic to aquatic life or cause an impairment to water quality.
6	
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Through implementation of the stormwater mangement plan, reduce the impacts of human activity on the receiving stream(s).
2	
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Quantify the work that the City already performs that can be used to meet the requirements of the stormwater management plan. (Street sweeping, cleaning catch basins)
2	Define and implement the stormwater management program upon approval from the OEPA. We will define our goals and determine milestone dates for completion of each of the 6 minimum controls.
3	Work with engineering and merge the City's engineering standards to that of the stormwater management plan requirements.
4	Begin locating Stormwater outfalls with ARC GIS field equipment.
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Update website to provide useful information to the residents of Sidney and also comply with the public education requirement.
2	
3	

0741 Stormwater Monitoring

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	36,474	41,647	46,200	41,650	42,700	-7.6%
Fringe Benefits	14,003	19,187	22,250	21,265	21,880	-1.7%
Contractual and Materials	9,684	12,844	10,615	4,992	7,635	-28.1%
Department Total	60,160	73,678	79,065	67,907	72,215	-8.7 %

BUDGET HIGHLIGHTS for 2009

* Department is responsible for compliance with Environmental Protection Agency's NPDES Phase II requirement.

* Decrease in budgeted laboratory fees in 2009 as not anticipated to be incurred.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Plant Operator-NPDES Phase II	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
# of investigative monitoring events	n/a	0	n/a	6	12
# of violations/warnings issued	n/a	0	3	6	12
# of non-residential properties assessed	n/a	1,642	1,702	1,725	1,750

PURPOSE:

To account for Stormwater Improvement capital projects.

Stormwater Improvement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	0	70,525	70,525	31,535	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Capital Outlay	0	197,475	159,000	197,990	130,000	(18.2%)
Total Expenditures	0	197,475	159,000	197,990	130,000	(18.2%)
Net Income Before Interfund Transactions	0	(197,475)	(159,000)	(197,990)	(130,000)	
Interfund Transfers In						
Transfer from CI Fund	0	268,000	159,000	159,000	101,035	
Net Change in Fund Balance	0	70,525	0	(38,990)	(28,965)	
Ending Cash Balance (Unencumbered)	0	70,525	70,525	31,535	2,570	

BUDGET HIGHLIGHTS for 2009

* 2009 appropriated expenditures are consistent with the 2009-2013 Five-Year Plan.

* Stormwater Capital Projects are generally funded by income taxes. The Stormwater Utility Fee does not pay for any capital projects on this Fund.

* Five-Year Detail is presented on the next page.

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2009-2013
STORMWATER IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	Council Priority Item #	2009	2010	2011	2012	2013
Expenditures							
Stormwater projects:							
Broadway Ave storm sewer improvements				25,000			
(Replace existing 18" storm sewer that crosses under Broadway Ave from Whittier School to the Moose golf club.)							
Creeks & drainage ways				30,000	30,000	30,000	30,000
Edgewood storm sewer improvements				38,000			
(Extending existing storm sewer west on street, including catch basins, to collect stormwater at mid-block.)							
Linden/Forest St. storm sewer improvements					22,000		
(Remove & replace exisiting CIP headwall & energy diffuser.)							
Miscellaneous storm sewer projects			50,000	50,000	50,000	50,000	50,000
(Allows fast response to drainage system problems (e.g. flow constrictions, erosion control and channel maintenance.))							
Pinehurst storm sewer improvements			35,000	-	-	-	-
(Extend existing storm sewer including catch basins to collect storm water at mid-block)							
Total stormwater projects			**85,000**	**143,000**	**102,000**	**80,000**	**80,000**
Expenditures (continued)							
Stormwater vehicles & equipment:							
Air compressor replacement				22,000			
Backhoe (unit 409) (1/3 cost to Water, Sewer & Stormwater)			30,000				
ARC GIS and Sampling Equipment			15,000	-	-	-	-
(Continue to expand storm sewer mapping & monitoring. Continue to purchase equipment needed for the monitoring of water quality in accordance with Storm Water Management Plan.)							
Total stormwater vehicles and equipment			**45,000**	**22,000**	-	-	-
Total expenditures			**130,000**	**165,000**	**102,000**	**80,000**	**80,000**

PURPOSE:

To account for the operation and maintenance of the Shelby Public Transit service.

Transportation Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	108,433	86,354	87,273	87,273	82,008	
Receipts (net)	511,611	512,323	606,813	649,184	658,246	
Expenditures:						
Salaries and Wages	307,089	328,429	380,210	364,030	408,895	7.5 %
Fringe Benefits	66,450	75,962	96,700	91,410	98,005	1.3 %
Contractual and Materials	111,873	37,705	63,323	68,997	73,348	15.8 %
Total Expenditures	485,412	442,095	540,233	524,437	580,248	7.4 %
Net Income Before Interfund Transactions	26,199	70,227	66,580	124,747	77,998	
Interfund Services Used	(97,278)	(117,701)	(150,113)	(150,093)	(135,809)	
Interfund Reimbursements In						
Interfund Insurance Reimburse	0	8,058	0	0	0	
Interfund Transfers In						
Transfer from General Fund	50,000	98,134	142,171	142,171	87,500	
Interfund Transfers (Out)						
Transfer to Transport Imprv Fd	0	(56,700)	(120,600)	(120,600)	0	
Transfer to Separation Pay Fd.	(1,000)	(1,100)	(1,490)	(1,490)	(25,300)	
Net Change in Fund Balance	(22,079)	919	(63,452)	(5,265)	4,389	
Ending Cash Balance (Unencumbered)	86,354	87,273	23,821	82,008	86,397	
Balance as a percent of expenditures and interfund services (Minimum Target =12%)	14.82%	15.59%	3.45%	12.16%	12.07%	

BUDGET HIGHLIGHTS for 2009

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 4.8%.
* Approximately $34,000 of budgeted expenditures in 2009 associated with partial year occupation of the new transit building.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
C.A.T. Director	0.25	0.00	0.00	0.00	0.00
Assistant City Manager-Admin Svcs	0.00	0.15	0.15	0.15	0.15
Transit Manager	0.00	1.00	1.00	1.00	1.00
Operations/Office Supervisor	0.00	0.00	0.00	0.00	1.00
Clerk Typist II	0.00	1.00	1.00	1.00	0.00
Clerical Aide/Dispatch	2.63	2.13	2.13	2.13	2.13
Regular Driver	7.00	6.00	6.31	6.31	6.31
Sub Driver	2.50	2.00	3.30	3.30	3.30
Maintenance Worker	0.00	0.00	0.00	0.00	0.50
Total	12.38	12.28	13.89	13.89	14.39

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
General public ridership	12,481	11,335	10,718	11,700	11,850
Elderly & disabled ridership	23,600	24,095	21,725	19,900	20,000
Contracted fares	12,137	11,999	10,834	13,400	13,600
Total	48,218	47,429	43,277	45,000	45,450
Hours of operation	12,921	14,288	13,112	13,500	14,500
Miles driven-city	115,114	134,727	150,655	175,000	180,000
Miles driven-county	80,139	68,070	62,132	55,000	65,000
Cost per mile	$2.14	$2.39	$2.08	$2.28	$2.37
Cost per rider	$8.68	$10.23	$10.21	$11.65	$12.99

City of Sidney - Goals and Objectives 2009

Dept
Name: Shelby Public Transit 216-0930

Department Mission Statement / Purpose:

To provide accessible, safe, dependable, clean and cost effective shared ride transportation service in Shelby County, serving elderly and disabled patrons and the general public, within the budgetary constraints that are allotted to the system.

List major Activities performed by this Department (in order of priority):

1. Provide transportation to the elderly, disabled and general public in Shelby County to work, medical appointments, nutrition sites, school, Senior Center and other social and retail locations.
2. Coordinate with area agencies to provide transportation to meet the needs of their clientele.
3. Maintain and document compliance with ODOT Office of Transit, Federal Transit Administration, Ohio Dept. on Aging and American Disabilities Act regulations pertaining to public transit.
4. Track operating data, vehicle data, operating costs and revenues for required reports to the various local, State and Federal agencies.
5. Provide and document training required for public transit drivers.
6. Secure grant funding to reduce the local share costs for the operation of the transit system.
7. Maintain all policies as outlined by ODOT Office of Transit.
8. Implement coordination with agencies, employers and businesses that have unmet transportation needs.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1. Continue to explore expansion of transportation services to all areas of Shelby County.
2. Maintain accurate documentation and operating data for required reporting.
3. Improve marketing of service in Sidney and Shelby County.

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1. Meet budget milestones during construction and completion of new facility.
2. Increase ridership 1% to over 46,450
3. Improve on-time performance rate to 85% (arriving at pick up point within a time window - no more than 10 minutes before or no later than 10 minutes after the scheduled pick up time.)
4.

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1. Construction of new transit facility. This $1,375,000 project is funded at 90% with a capital grant from the Federal Transit Administration. City share will be approximately $90,000 as well as land for the new building.
2. Review and implement sections of Coordination Plan that can be done within constraints of budget.
3. Complete Limited English Proficiency (LEP) study for Shelby County and implement appropriate measures to comply with federal requirements.

Transportation Improvement Fund

PURPOSE:

To account for the capital projects of the Shelby Public Transit service.

Transportation Improvement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	0	148	148	61,248	
Receipts (net)	0	16,486	1,409,580	1,435,500	0	
Expenditures:						
Capital Outlay	0	73,038	1,476,000	1,495,000	0	(100.0%)
Total Expenditures	0	73,038	1,476,000	1,495,000	0	(100.0%)
Net Income Before Interfund Transactions	0	(56,552)	(66,420)	(59,500)	0	
Interfund Transfers In						
Transfer from Transport. Fd.	0	56,700	120,600	120,600	0	
Net Change in Fund Balance	0	148	54,180	61,100	0	
Ending Cash Balance (Unencumbered)	0	148	54,328	61,248	61,248	

BUDGET HIGHLIGHTS for 2009

* Transportation capital projects are generally 90% grant funded. The remainder of the funding is split 65% City and 35% Shelby County.

* There are no 2009 appropriated expenditures. This is consistent with the 2009-2013 Five-Year Plan.

* Five-Year Plan Detail is presented on the next page.

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2009-2013
TRANSPORTATION IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref.*	Council Priority Item #	2009	2010	2011	2012	2013
Expenditures							
Transportation vehicles:							
10 passenger van (unit 1321, 1322) 90% grant funded (Net cost to City is $4,664)	Trans 3a, 3b			71,750			
10 passenger van (unit 1324) 90% grant funded (Net cost to City is $2,275)	Trans 3a, 3b				35,000		
10 passenger van (unit 1305,1306,1307,1308) 90% grant funded (Net cost to City is $15,210)	Trans 3a, 3b				114,000	120,000	
10 passenger van (unit 1301, 1302) 90% grant funded (Net cost to City is $8,190)	Trans 3a, 3b						126,000
Transportation equipment:							
Upgrade scheduling software *(New software has automated scheduling, GPS & automatic vehicle locator. Net cost to City is $1,625.)*						25,000	
Computers (5 computers) *(Standardize all computers. Grant funding--Federal-80% & State-10%. Net cost to City is $975.)*					15,000		
Total Expenditures			-	71,750	164,000	145,000	126,000

Airport Fund

PURPOSE:

Accounts for the operation of the airport facility and related expenditures. The operating expenditures are supported by customer charges while the capital improvements are funded from the Capital Improvement Fund.

Airport Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	15,565	16,816	9,740	9,740	24,285	
Receipts (net)	143,217	32,874	198,698	198,695	427,418	
Expenditures:						
Salaries and Wages	8,507	0	0	0	0	0 %
Fringe Benefits	3,349	0	0	0	0	0 %
Contractual and Materials	127,433	35,865	257,112	255,130	453,255	76.3 %
Total Expenditures	139,289	35,865	257,112	255,130	453,255	76.3 %
Net Income Before Interfund Transactions	3,928	(2,991)	(58,414)	(56,435)	(25,837)	
Interfund Services Reimbursed	(2,677)	(86)	(1,920)	(2,020)	(2,061)	7.3%
Interfund Transfers In						
Transfer from General Fund	0	6,000	83,300	83,300	50,000	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	0	(10,000)	(10,300)	(10,300)	(10,609)	
Net Change in Fund Balance	1,251	(7,077)	12,666	14,545	11,493	
Ending Cash Balance (Unencumbered)	16,816	9,740	22,406	24,285	35,778	
Balance as a percent of expenditures (Minimum Target =15%)	12.1%	27.2%	8.7%	9.5%	7.9%	

BUDGET HIGHLIGHTS for 2009

* Mid-2006 through mid-2008, the City contracted with a Fixed-Based Operator (FBO) to run the day-to-day operations of the Airport.

During 2008, the City changed back to an Airport Manager-run facility. As a result, the City collects revenues for fuel sales and hangar rentals. Likewise, the City is responsible for paying all of the Airport's operating expenditures, including the contractual services of an airport manager.

* Fuel sales of 60,000 gallons budgeted.

* Crack sealing on runways as preventative maintenance and misc. tower repairs ($5,600)

* East Quonset hangar maintenance ($2,400)

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Director	0.25	0.00	0.00	0.00	0.00
Total	0.25	0.00	0.00	0.00	0.00

City of Sidney - Goals and Objectives 2009

Dept
Name: Airport 572.4045

Department Mission Statement / Purpose:

To provide professional aviation services to both commercial and recreational aviators through continued capital development and progressive flight services.

List major Activities performed by this Department (in order of priority):

1	See capital improvement projects are met, particularly runway extension.
2	Monitoring and ensuring performances of the new airport manager.
3	Ensuring service levels contracted are performed and meet the expectations of the customer base at the Sidney Municipal Airport.
4	Provide an aviation environment condusive to further private sector investment.
5	Ensure airport is meeting FAA regulations.
6	
7	
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Continue runway extension development and other capital improvement projects.
2	Resolve approach zone (RPZ) encroachments.
3	Comply with FAA and other governmental regulations.

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Continue runway extension development.
2	Clean up hazardous materials-tires and other old barrells laying around.
3	Continue development of airport improvements.
4	Find additional sources of revenue-State appropriation/discretionary funds
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

Airport Improvement Fund

PURPOSE:

To account for financial resources accumulated for the acquisition and construction of capital improvements at the municipal airport.

Airport Improvement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	49,320	26,235	30,365	30,365	20,276	
Receipts (net)	70,232	159,690	671,150	72,650	546,250	
Expenditures:						
Contractual and Materials	0	23,132	0	0	0	0 %
Capital Outlay	131,857	147,000	689,800	129,490	575,000	(16.6%)
Total Expenditures	131,857	170,132	689,800	129,490	575,000	(16.6%)
Net Income Before Interfund Transactions	(61,625)	(10,442)	(18,650)	(56,840)	(28,750)	
Interfund Transfers In						
Transfer from CI Fund	38,540	14,573	46,750	46,750	28,750	
Net Change in Fund Balance	(23,085)	4,130	28,100	(10,090)	0	
Ending Cash Balance (Unencumbered)	26,235	30,365	58,465	20,276	20,276	

BUDGET HIGHLIGHTS for 2009

* Airport capital projects are funded with grant revenues and income tax collections.

* In 2009 the slated project is the road closure of Children's Home Road and the construction of a private access road to facilitate the extension of a runway. It will be 95% grant funded.

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2009-2013
AIRPORT IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref.	Council Priority Item #	2009	2010	2011	2012	2013
Expenditures							
Design & construction of runway 10/28 extension				160,000			
Federal Grant - 95% - City - 5%							
Construction of apron site for airport development - Phase I					75,000		
Federal Grant - 95% - City - 5%							
Runway extension/Road relocation			575,000				
(Road closure of Children's Home Rd. and construction of private access road) (Grant funding expected of $546,250. Expected net cost to City of $28,750)							
Design of parellel taxiway, along runway 10/28						85,000	
Federal Grant - 95% - City - 5%							
Airport Layout Plan Updated - Federal Grant - 95% - City - 5%						60,000	
Construction of apron site for airport development - Phase II							80,000
Federal Grant - 95% - City - 5%							
Design of replacement of runway lighting			-	-	-	-	330,000
Federal Grant - 95% - City - 5%							
Total Expenditures			**575,000**	**160,000**	**75,000**	**145,000**	**410,000**

Yard Waste Fund

PURPOSE:

To account for the operation of the yard waste collection systems and related expenditures. The General Fund fully subsidizes the costs of the yard waste program.

Yard Waste Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	0	0	0	2,385	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Contractual and Materials	0	0	119,280	117,150	132,325	10.9 %
Total Expenditures	0	0	119,280	117,150	132,325	
Net Income Before Interfund Transactions	0	0	(119,280)	(117,150)	(132,325)	
Interfund Services Used	0	0	(22,465)	(22,465)	(26,502)	
Interfund Transfers In						
Transfer from General Fund	0	0	142,000	142,000	185,000	
Net Change in Fund Balance	0	0	255	2,385	26,173	
Ending Cash Balance (Unencumbered)	0	0	255	2,385	28,558	

BUDGET HIGHLIGHTS for 2009

* Prior to 1/1/08, the operations of the yard waste collection systems were accounted for as a department within the Solid Waste Fund. The Yard Waste Fund is now a standalone fund that is fully subsidized by the General Fund.

* The third party waste hauler contract will be re-bid in 2009 as the current five-year contract will expire 5/31/09. Significant increases can be expected due to fuel costs.

Solid Waste Fund

PURPOSE:

To account for the operation of the refuse collection and recycling systems and related expenditures. Operating expenditures are supported by the user charges.

Solid Waste Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	344,753	297,856	256,806	256,806	245,396	
Receipts (net)	878,195	937,243	952,300	994,792	1,143,756	
Expenditures:						
Salaries and Wages	3,403	0	0	0	0	0 %
Fringe Benefits	1,340	0	0	0	0	0 %
Contractual and Materials	920,124	972,136	901,400	907,000	1,053,400	16.9 %
Total Expenditures	924,866	972,136	901,400	907,000	1,053,400	16.9 %
Net Income Before Interfund Transactions	(46,671)	(34,893)	50,900	87,792	90,356	
Interfund Services Reimbursed	(105,805)	(96,256)	(83,318)	(83,818)	(86,701)	4.1%
Interfund Transfers In						
Transfer from General Fund	120,000	105,000	0	0	0	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(14,420)	(14,900)	(15,384)	(15,384)	(15,846)	
Net Change in Fund Balance	(46,897)	(41,049)	(47,802)	(11,410)	(12,191)	
Ending Cash Balance (Unencumbered)	297,856	256,806	209,004	245,396	233,205	
Balance as a percent of expenditures and interfund services (Minimum Target =20%)	28.9%	24.0%	21.2%	24.8%	20.5%	

BUDGET HIGHLIGHTS for 2009

* Prior to 1/1/08, the operations of the yard waste collection systems were accounted for as a department within the Solid Waste Fund. The Yard Waste Fund is now a standalone fund that is fully subsidized by the General Fund.

* The third party waste hauler contract will be re-bid in 2009 as the current five-year contract will expire 5/31/09. Significant increases can be expected due to fuel costs.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Contract Admin/Transp Director	0.10	0.00	0.00	0.00	0.00
Total	0.10	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Accounts serviced	7,794	7,449	7,476	7,468	7,542

Swimming Pool Fund

PURPOSE:

Accounts for the operation of the public swimming pool and related expenditures. The operating expenditures are financed through user charges and a General Fund subsidy while the capital improvements are funded from the Capital Improvement Fund.

Swimming Pool Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	28,843	1,275	11,591	11,591	18,720	
Receipts (net)	87,384	85,069	89,400	87,290	92,082	
Expenditures:						
Salaries and Wages	75,996	79,416	83,115	83,072	88,800	6.8 %
Fringe Benefits	12,517	13,131	14,325	14,325	15,600	8.9 %
Contractual and Materials	51,617	39,056	40,584	41,364	39,128	(3.6%)
Capital Outlay	9,782	4,900	0	0	0	0 %
Total Expenditures	149,911	136,503	138,024	138,761	143,528	4.0 %
Net Income Before Interfund Transactions	(62,527)	(51,434)	(48,624)	(51,471)	(51,446)	
Interfund Services Reimbursed	(40)	0	0	0	0	0.0%
Interfund Transfers In						
Transfer from General Fund	35,000	61,750	58,600	58,600	54,300	
Net Change in Fund Balance	(27,567)	10,316	9,976	7,129	2,854	
Ending Cash Balance (Unencumbered)	1,275	11,591	21,567	18,720	21,574	
Balance as a percent of expenditures and interfund services (Minimum Target =15%)	0.9%	8.5%	15.6%	13.5%	15.0%	

BUDGET HIGHLIGHTS for 2009

* 2009 budget includes 5% increase in fee revenue.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Pool Manager	0.29	0.24	0.29	0.29	0.29
Assistant Pool Manager	0.28	0.24	0.28	0.28	0.28
Water Safety Instructors	0.19	0.19	0.19	0.19	0.23
Lifeguards	4.30	3.38	4.30	4.30	4.20
Total	5.06	4.05	5.06	5.06	5.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Daily paid admissions-Adults	5,512	4,582	4,650	4,700	4,500
Daily paid admissions-Students	11,636	9,858	9,197	9,200	9,000
Daily paid admissions-Pre-school	3,033	2,472	2,507	2,500	2,500
Season passes-Family	362	368	375	380	350
Season passes-Adult	14	13	20	25	15
Season passes-Student	103	140	169	170	150

City of Sidney - Goals and Objectives 2009

Dept
Name: Parks and Recreation - Pool 5764050

Department Mission Statement / Purpose:

To provide a safe and fun aquatic facility for the citizens of Sidney. We will provide lifeguards that have current and up to date certifications in American Red Cross or YMCA lifeguard training. Lifeguards will have standard first-aid, CPR and AED training provided by our local Fire Department. We will also provide an experienced supervising staff which includes managing, training and scheduling.

List major Activities performed by this Department (in order of priority):

1	Continue to offer free swim lessons for youth and adults.
2	Offer free lifeguard training classes and recertifications to help maintain our current lifeguard staff as well as recruit new lifeguards.
3	Continue to offer free clinics at our pool facility and continue to add new clinics.
4	Perform regular inspections of our facility and equipment.
5	Continue to create an inviting, friendly and safe environment for families, children and our staff.
6	Continue to offer free water aerobics to senior citizens.
7	Promote renting the facility for pool parties.
8	

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Promote water slides.
2	Promote free swim lessons.
3	Continue to offer free clinics at our pool facility.

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Strive to have more pool rentals.
2	
3	
4	
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	
2	
3	

CITY OF SIDNEY

OHIO

Service Center Building Fund

PURPOSE:

To account for the maintenance of the service center building. This activity is funded by rents from the city departments that use the building.

Service Center Building Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	14,188	20,474	42,263	42,263	26,335	
Receipts (net)	696,277	128,931	150,927	150,927	184,130	
Expenditures:						
Salaries and Wages	162,826	11,113	14,825	11,920	10,050	(32.2%)
Fringe Benefits	49,164	2,473	2,960	2,300	1,775	(40.0%)
Contractual and Materials	433,537	79,119	110,050	129,421	105,000	(4.6%)
Capital Outlay	4,089	7,525	15,800	15,800	60,000	279.7 %
Total Expenditures	649,616	100,229	143,635	159,441	176,825	23.1 %
Net Income Before Interfund Transactions	46,661	28,702	7,292	(8,514)	7,305	
Interfund Services Reimbursed	(40,375)	(6,913)	(7,292)	(7,414)	(7,295)	0.0 %
Net Change in Fund Balance	6,286	21,789	0	(15,928)	10	
Ending Cash Balance (Unencumbered)	20,474	42,263	42,263	26,335	26,345	
Balance as a percent of expenditures (Minimum Target =12%)	3.15%	42.17%	29.42%	16.52%	14.90%	

BUDGET HIGHLIGHTS for 2009

* Prior to 1/1/07, the operations of the Garage/Fleet Maintenance were accounted for as a department within the Service Center Building Fund. The Garage/Fleet Maintenance Fund is now a standalone internal service fund separate from the Service Center Building Fund.

City of Sidney - Goals and Objectives 2009

Dept
Name: 680-5180 Service Center Administration

Department Mission Statement / Purpose:

To provide an operations base for the field service departments of the City; provide sufficient secure space and up-to-date communications for central coordination of those services; to serve as the central contact point and information center to the public for services provided by the public works departments.

List major Activities performed by this Department (in order of priority):

1. Providing facilities for the daily operations of the City Garage and City service departments
2. Vehicle and equipment storage
3. Provide information, handle service requests and provide assistance for various City programs to the public; oversee recycling container, cat trap, hydrant meter, and park and pick up service programs
4. Address building and grounds maintenance issues quickly and efficiently
5. Safe disposal of tires and liquids (oil, paint, antifreeze, etc.) dropped off by the public at the facility throughout the year
6. Annual Household Hazardous Waste Drive
7.
8.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1. Maintain building and ground to accommodate personnel, vehicles and equipment housed at Service Center
2. Provision of up-to-date information on public services and assist with service requests as quickly and efficiently as possible.
3. Coordinate with departments to analyze needs and assist with long term maintenance plan

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1. Continue maintenance program and annual inspection plan for facility and grounds
2. Provide customers a response to inquiries and service requests within 30 minutes of initial contact.
3. Maintain normal operations during construction of transit facility
4.
5.
6.

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1. Implementation of maintenance program for facility - schedule repairs and improvements for the Service Center building and grounds over a five year period.
2. Increase security of facility and equipment - replace 8 entry doors to building, install exterior cameras and replace rear lighting
3. Minimize heating and electric costs with installation of new lighting in storage area and remote overhead door openers in vehicles

Service Center Building Fund

Departmental Summary

5180 Service Center Building

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	30,223	11,113	14,825	11,920	10,050	-32.2%
Fringe Benefits	8,076	2,473	2,960	2,300	1,775	-40.0%
Contractual and Materials	86,658	79,119	110,050	129,421	105,000	-4.6%
Capital Outlay	0	7,525	15,800	15,800	76,000	381.0%
Department Total	124,956	100,229	143,635	159,441	192,825	34.2 %

BUDGET HIGHLIGHTS for 2009

* Decrease in wages & benefits due to change in position from .75 FTE laborer to .50 maintenance worker.

* Capital outlay: pavement overlay ($35,000), change locks and add security system ($26,000), paint overhead doors ($9,600) and repair/replace spouting ($5,400)

* Costs are passed along to the departments housed in the Service Center.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Contract/Transportation Manager	0.40	0.00	0.00	0.00	0.00
Laborer II	1.00	1.00	0.75	0.75	0.00
Maintenance Worker	0.00	0.00	0.00	0.00	0.50
Total	1.40	1.00	0.75	0.75	0.50

5181 Garage & Fleet Operations

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Salaries and Wages	132,604	0	0	0	0	- %
Fringe Benefits	41,089	0	0	0	0	- %
Contractual and Materials	346,879	0	0	0	0	- %
Capital Outlay	4,089	0	0	0	0	- %
Department Total	524,660	0	0	0	0	- %

BUDGET HIGHLIGHTS for 2009

* After 1/1/07, the operations of Garage/Fleet Maintenance are being accounted for in the Garage/Fleet Maintenance Fund, a standalone internal service fund separate from the Service Center Building Fund.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Fleet Management Supervisor	1.00	0.00	0.00	0.00	0.00
Fleet Mechanic	2.00	0.00	0.00	0.00	0.00
Custodian	0.04	0.00	0.00	0.00	0.00
Total	3.04	0.00	0.00	0.00	0.00

* Expenses for staffing after 1/1/07 paid from Garage/Fleet Operations Fund.

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Units in fleet	236	239	n/a	n/a	n/a
Total cost per unit	$1,292	$1,398	n/a	n/a	n/a
Parts cost per unit	$222	$201	n/a	n/a	n/a
Labor cost per unit	$754	$865	n/a	n/a	n/a
Gallons of fuel sold to other depts.	116,000	113,080	n/a	n/a	n/a

* For Performance Measures after 1/1/07, see the Garage/Fleet Operations Fund.

PURPOSE:

Accounts for the shared costs of purchasing and maintaining the City's computer systems and allocates those costs to the using departments on a cost-reimbursement basis.

Technology Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	29,648	8,490	21,622	21,622	20,277	
Receipts (net)	312,863	423,455	515,185	515,395	582,970	
Expenditures:						
Salaries and Wages	116,010	154,056	204,210	202,780	230,210	12.7 %
Fringe Benefits	31,127	42,755	73,155	62,020	66,905	(8.5%)
Contractual and Materials	136,603	156,807	189,231	187,940	234,000	23.7 %
Capital Outlay	43,774	63,150	61,900	64,000	64,000	3.4 %
Total Expenditures	327,514	416,769	528,496	516,740	595,115	12.6 %
Net Income Before Interfund Transactions	(14,652)	6,686	(13,311)	(1,345)	(12,145)	
Interfund Services Reimbursed	(6)	0	(53)	0	0	-100.0%
Interfund Reimbursements In						
Interfund Insurance Reimburse	0	6,446	0	0	0	
Interfund Transfers (Out)						
Transfer to Separation Pay Fd.	(6,500)	0	0	0	0	
Net Change in Fund Balance	(21,157)	13,131	(13,364)	(1,345)	(12,145)	
Ending Cash Balance (Unencumbered)	8,490	21,622	8,258	20,277	8,132	

BUDGET HIGHLIGHTS for 2009

* Increase in wages & benefits reflects a full year's expense for the City's new GIS Technician.

* Significant increase in software maintenance due to new software for GIS, Police and Municipal Court.

* Non-capital equipment includes toughbook for wastewater treatment plant ($4,100), laptop for fire ($1,800), 20 in & 24 in monitors for engineeering ($1,800)

* Capital equipment purchases includes replacement of 28 PC's ($46,200), GPS unit ($8,500), server upgrades ($9,300).

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
I.T. Manager	1.00	1.00	1.00	1.00	1.00
Network Administrator	1.00	1.00	1.00	1.00	1.00
Technician	1.00	1.00	1.00	1.00	1.00
GIS Technician	0.00	0.00	1.00	1.00	1.00
Total	3.00	3.00	4.00	4.00	4.00

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Number of personal computers	165	192	205	205	210
Printers	93	105	105	126	125
Networked computers	165	187	190	191	195
Telephones	200	218	218	220	220
Users' data on servers (GB)	190 GB	460 GB	860 GB	1088 GB	1600 GB

City of Sidney - Goals and Objectives 2009

Dept
Name: 682 Information Technology

Department Mission Statement / Purpose:

IT plans and implements technology to improve business processes, increase efficiency, and improve the use of data for all city departments for the benefit of the citizens of Sidney. IT installs, maintains, supports and upgrades the data and telephony networks for the City. The department strives to provide the best service to all city personnel and to help determine the technologies and systems that best serve the City.

List major Activities performed by this Department (in order of priority):

1	Maintain the data, voice and wireless network infrastructure.
2	Provide a secure information system
3	Provide for disaster recovery of data systems
4	Maintain secure backups
5	Provide support to users of the City's technology
6	Plan for continued improvements to the data and voice networks.
7	Update Website and the City's intranet.
8	Develop GIS for the City

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Continue to meet the technolgy needs of the City, by improving the network infrastructure and connectivity to all buildings.
2	Expand the GIS
3	Develop a viable wireless connectivity solution

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Place new PC in departments 4 weeks after receiving them, and place roll-down within 12 weeks.
2	Expand the use of GIS, and update the GIS implementation plan.
3	Upgrade telephony system for Service Center/ WWTP
4	Develop wireless hotspot for Police and Fire
5	
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Reduce the use of copper dry pair lines to the WWTP and Serverice Center.
2	
3	

Revenue Collections Fund

PURPOSE:

To account for the operation of the City's centralized income tax and utility billing and collections department. This activity is funded by charges to the City Department for which the monies are collected.

Revenue Collections Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	0	0	0	0	
Receipts (net)	0	0	0	0	517,019	
Expenditures:						
Salaries and Wages	0	0	0	0	304,050	100.0 %
Fringe Benefits	0	0	0	0	112,625	100.0 %
Contractual and Materials	0	0	0	0	54,114	100.0 %
Total Expenditures	0	0	0	0	470,789	0 %
Net Income Before Interfund Transactions	0	0	0	0	46,230	
Interfund Services Reimbursed	0	0	0	0	(46,230)	100.0%
Net Change in Fund Balance	0	0	0	0	0	
Ending Cash Balance (Unencumbered)	0	0	0	0	0	

BUDGET HIGHLIGHTS for 2009

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

* Increase in printing and postage due to start-up expenses of changing from postcard-size bills to full page bills.

* Prior to 1/1/09, the activities of this fund were found in (1) Municipal Income Tax Fund, and (2) Utility Billing department within the Water Fund. Effective 1/1/09, these two departments will be accounted for as a standalone internal service fund.

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Revenue Collection Supervisor-Tax	1.00	1.00	1.00	1.00	1.00
Revenue Collection Supervisor-Utility Billing	1.00	1.00	1.00	1.00	1.00
Account Clerk I	4.00	4.00	4.00	4.00	4.00
Clerk Typist I	0.50	0.50	0.50	0.50	0.50
Total	6.50	6.50	6.50	6.50	6.50

* Expenses for staffing prior to 1/1/09 paid from (1) Municipal Income Tax Fund, and (2) Utility Billing department within the Water Fund.

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Final Returns Processed (est.)	6,000	8,500	9,980	10,000	10,500
Withholding Accounts Maintained	1,300	1,700	2,500	2,600	2,600
Monthly Utility Customers	n/a	n/a	n/a	n/a	2,300
Customers Paying by ACH	n/a	n/a	n/a	n/a	500
Collection costs as percentage of revenue	2.1%	2.0%	2.0%	2.2%	2.2%

City of Sidney - Goals and Objectives 2009

Dept
Name: 684.5130 Revenue Collections

Department Mission Statement / Purpose:

The Revenue Collection Department is responsible for billing and collecting the majority of revenue for the City. In doing so, this department is charged with assisting the public in a way that inspires confidence in the City's integrity, efficiency and fairness.

List major Activities performed by this Department (in order of priority):

1	Collects, audits and enforces the 1.5% municipal income tax pursuant to Chapter 141 of the Sidney's Codified Ordinances.
2	Provides timely, accurate invoicing for city services such as utilities, cemetery and other miscellaneous services. Approximately 3,000 water/sewer bills are mailed each month.
3	Collection of funds generated by the hotel/motel tax pursuant to Chapter 143 of the Sidney's Codified Ordinances.
4	Provides recordkeeping needed to report the financial trends of income tax and utility collections.
5	Collection of delinquent accounts through in-house collection processes.
6	Sales of swimming pool season tickets and daily preparation of pool deposit.
7	Provide invoicing services for Graceland Cemetery. Includes maintaining cemetery deeds and payment plans for customer preneed accounts.
8	Collects payments and provides permanent record of utility tap fees paid for the development of new properties and services.

List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	To provide timely, accurate billing and/or collection of the City's major sources of revenue.
2	To provide outstanding customer service for Sidney's residents and taxpayers. As a guideline, every City staff member is to follow Sidney's Customer Policy.
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	To continue to promote ACH payment options by advertising through city venues such as the website and notices at the payment counter.
2	To scan all income tax forms so they are easily available for review to assist taxpayers.
3	To increase utility customer access to their account information and to further increase their payment options by allowing online account viewing.
4	To continue cross training staff in order to complete the transition from the UB/Tax departments into a centralized revenue collection department for city services.
5	To continue to develop staff's ability to provide the best customer service for the residents and taxpayers of Sidney through continuing education.
6	

List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Change from the current bill postcards to full-size bill statements in order to provide residents more complete information in an easier to read format. New format would also permit flyers to be inserted, thus giving residents pertinent City information.
2	
3	

Garage/Fleet Operations Fund

PURPOSE:

To account for the operation of the municipal garage. This activity is funded by charges to City departments that use this service.

Garage/Fleet Operations Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2008 and 2009

	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	08-09 % Change
Beginning Cash Balance	0	0	11,092	11,092	20,434	
Receipts (net)	0	639,002	854,100	810,240	743,960	
Expenditures:						
Salaries and Wages	0	139,325	147,350	147,000	153,100	3.9 %
Fringe Benefits	0	53,146	59,050	58,700	59,550	0.8 %
Contractual and Materials	0	412,515	548,613	545,630	482,607	(12.0%)
Capital Outlay	0	787	11,187	11,187	16,545	47.9 %
Total Expenditures	0	605,773	766,200	762,517	711,802	(7.1%)
Net Income Before Interfund Transactions	0	33,229	87,900	47,723	32,158	
Interfund Services Reimbursed	0	(32,151)	(37,881)	(38,381)	(47,178)	24.5%
Interfund Reimbursements In						
Interfund Insurance Reimburse	0	10,014	0	0	0	
Net Change in Fund Balance	0	11,092	50,019	9,342	(15,020)	
Ending Cash Balance (Unencumbered)	0	11,092	61,111	20,434	5,414	

BUDGET HIGHLIGHTS for 2009

* Prior to 1/1/07, the operations of the Garage/Fleet Maintenance were accounted for as a department within the Service Center Building Fund. The Garage/Fleet Maintenance Fund is now a standalone internal service fund separate from the Service Center Building Fund.

* Collective bargaining negotiations are ongoing, thus no wage (and associated fringe benefit) increases included in 2009 budget.

* Change in Fringe Benefits due to timing of Ohio PERS payments (14 monthly pmts in 2008; 12 in 2009). Without timing difference, increase would have been 4.8%.

* Fuel inventory: 110,000 gallons at $3.30/gallon.

* Capital outlay: air conditioning reclaiming machine and waste oil furnace ($16,545)

STAFFING: FULL-TIME EQUIVALENTS	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
Fleet Manager	0.00	1.00	1.00	1.00	1.00
Fleet Management Supervisor	1.00	0.00	0.00	0.00	0.00
Fleet Mechanic	2.00	2.00	2.00	2.00	2.00
Custodian	0.04	0.04	0.04	0.04	0.04
Total	3.04	3.04	3.04	3.04	3.04

* Expenses for staffing prior to 1/1/07 paid from Service Center Building Fund.

PERFORMANCE MEASURES	2005	2006	2007	2008 est.	2009 est.
Units in fleet	236	239	235	235	238
Total cost per unit	$2,168	$2,195	$2,577	$3,245	$2,991
Parts cost per unit	$222	$207	$267	$277	$303
Labor cost per unit	$754	$727	$819	$878	$893
Gallons of fuel sold to other depts.	116,000	113,080	117,509	110,000	110,000

* Expenses prior to 1/1/07 paid from Service Center Building Fund.

City of Sidney - Goals and Objectives 2009

Dept
Name: 685.5181 FLEET DEPARTMENT

Department Mission Statement / Purpose:

To provide scheduled preventive maintenance, immediate road call response, diagnosis and repair in a timely manner to all units in the City Municipal fleet. To maintain adequate parts and fuel inventories to sustain service operations, and be available 24-7 during emergency situations when keeping the fleet on the road is essential.

List major Activities performed by this Department (in order of priority):

1	This budget is based on 2008 expense information and reflects an increase in parts and fuel cost due to increased cost and aging fleet.
2	Due to rising costs the Fleet department will be working to keep as many repairs in-house as possible.
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List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Increase training opportunities for technicians to keep their knowledge and skills up to date to enable them to keep abreast of the everchanging technology in todays fleet and equipment.
2	Prioritize service requests based on need and safety.
3	

List major Departmental Objectives for 2009 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

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List Proposed New Services, Projects, or Activities included in your budget request. Note estimated annual costs and revenues generated, if applicable:

1	Performing all air conditioning repairs in-house to reduce outside labor costs. Estimated $2000.00 savings annually.
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General Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
40100	Real Estate Property Tax	855,627	846,255	868,200	840,670	864,210	(3,990)	(0.5%)
40101	Tang Personal Property Tax	351,060	351,118	347,400	347,400	347,400	0	0.0 %
40102	Police \ Fire Pension Levy	283,981	281,605	271,200	271,200	278,794	7,594	2.8 %
40200	Lodging Tax	215,567	224,473	274,700	210,765	223,410	(51,290)	(18.7%)
41060	Dealer in Intangibles Tax	4,089	4,478	4,300	4,300	4,300	0	0.0 %
41061	10% & 2.5% Rollback (State)	89,490	90,484	93,050	120,087	123,690	30,640	32.9 %
	TOTAL LOCAL TAXES	**1,799,814**	**1,798,413**	**1,858,850**	**1,794,422**	**1,841,804**	**(17,046)**	**(0.9%)**
41000	LGF Recd from State	183,650	183,650	185,500	188,800	188,800	3,300	1.8 %
41001	LGF Recd from County	690,936	737,920	689,900	785,000	785,000	95,100	13.8 %
41025	LGF Revenue Assistance	118,173	126,069	119,350	0	0	(119,350)	(100.0%)
41035	Estate Tax	327,640	259,526	230,000	313,664	250,000	20,000	8.7 %
41064	Liquor Tax	23,589	22,828	22,000	23,829	22,000	0	0.0 %
41065	Cigarette Tax	642	576	700	605	700	0	0.0 %
	TOTAL INTERGOVERNMENTAL	**1,344,630**	**1,330,570**	**1,247,450**	**1,311,898**	**1,246,500**	**(950)**	**(0.1%)**
42000	Street Light Assessment	207,750	219,771	207,750	221,917	222,000	14,250	6.9 %
42002	Weed Mowing Assessment	5,237	28,959	12,000	12,800	12,000	0	0.0 %
42003	False Alarm Assessment	3,850	4,150	2,800	2,800	2,800	0	0.0 %
42500	Other Assessments	115	787	500	500	500	0	0.0 %
	TOTAL ASSESSMENTS	**216,951**	**253,667**	**223,050**	**238,017**	**237,300**	**14,250**	**6.4 %**
43019	Enterprise Zone App Fee	1,000	0	500	500	500	0	0.0 %
43020	Planning & Zoning Fees	24,338	10,993	15,000	12,000	12,000	(3,000)	(20.0%)
43030	Engineering Department Receipt	3,608	4,607	3,500	3,500	3,500	0	0.0 %
43031	Fire & Rescue Contracts	39,640	65,437	61,930	61,930	63,788	1,858	3.0 %
43032	Police Security	6,463	9,998	7,500	7,500	7,500	0	0.0 %
43033	Police Fees	2,256	2,080	2,700	2,750	2,700	0	0.0 %
43037	EMS Fees	439,082	574,217	550,000	550,000	561,000	11,000	2.0 %
43060	School Officer Reimbursement	20,723	40,124	32,960	32,960	33,949	989	3.0 %
43063	Basketball League Receipts	0	0	1,263	1,263	1,276	13	1.0 %
43141	Cable Franchise	118,109	127,775	107,996	127,840	131,675	23,679	21.9 %
44014	Peddlers & Solicitors Permit	50	75	50	50	50	0	0.0 %
44015	Building Permits	34,408	33,531	30,300	30,300	30,603	303	1.0 %
44016	Inspection Fees	1,014	1,111	500	500	500	0	0.0 %
44018	Other Permits & Licenses	3,790	4,240	6,000	6,000	6,000	0	0.0 %
44023	Taxi Permits	0	70	100	100	100	0	0.0 %
44024	Contractor Registration	23,100	22,015	25,000	25,000	25,000	0	0.0 %
46300	OHIO BLDG INSPECTION FEES	0	(135)	0	0	0	0	0.0 %
46900	NSF Check Fees	15	0	0	0	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**717,596**	**896,138**	**845,299**	**862,193**	**880,141**	**34,842**	**4.1 %**
43026	Court Costs	542,020	557,863	567,324	567,324	584,344	17,020	3.0 %
43029	Court Home Arrest Costs	21,365	41,839	41,200	56,100	57,780	16,580	40.2 %
44027	Court: Marriage Fees	1,040	940	750	750	750	0	0.0 %
44500	Fines	84,627	83,050	80,000	80,000	80,000	0	0.0 %
46628	Court Unclaimed Deposits	882	393	500	500	500	0	0.0 %
	TOTAL COURT FINES & COSTS	**649,934**	**684,084**	**689,774**	**704,674**	**723,374**	**33,600**	**4.9 %**
46021	Donations Paint the Town	1,500	1,500	500	500	500	0	0.0 %
46022	Donations DARE Program	20	0	100	100	100	0	0.0 %
46023	Donations Fire & Rescue Squad	458	540	500	500	500	0	0.0 %
46025	Donations Police	1,272	50	500	500	500	0	0.0 %
46029	Donations: PD Safety Town	100	1,594	0	0	0	0	0.0 %
	TOTAL DONATIONS	**3,350**	**13,684**	**1,600**	**1,600**	**1,600**	**0**	**0.0 %**

General Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43035	Vehicle Immobilization Fee	300	(300)	0	0	0	0	0.0 %
43039	Drug Testing (P.D.)	48	48	100	100	100	0	0.0 %
43041	Summer Park Revenues	450	125	250	750	750	500	200.0 %
43920	HAZMAT Cost Recovery	1,485	1,234	1,000	1,000	1,000	0	0.0 %
43922	Senior Center Utility Reimburs	21,600	31,174	22,248	22,248	22,915	667	3.0 %
45802	Interest on Outside Ckg Acct	834	2,955	875	875	500	(375)	(42.9%)
46200	Rental Income	1,660	2,260	1,600	1,600	1,600	0	0.0 %
46500	Sale of Capital Assets	16,999	0	5,000	5,000	5,000	0	0.0 %
46600	Misc Income	10,361	35,255	15,000	15,000	15,000	0	0.0 %
46651	Commissions	161	74	200	200	200	0	0.0 %
	TOTAL OTHER	**53,898**	**72,825**	**46,273**	**46,773**	**47,065**	**792**	**1.7 %**
41200	Covert Drug Enforce Grant	8,369	0	0	0	0	0	0.0 %
41202	Food Service Grant	7,903	8,885	8,000	12,068	13,600	5,600	70.0 %
41203	EMS Training Grant	0	0	0	5,150	0	0	0.0 %
41207	BWC HR Grants	0	5,801	5,000	0	0	(5,000)	(100.0%)
41294	DARE Fed Grant	16,674	0	0	0	0	0	0.0 %
	TOTAL FEDERAL/STATE GRANTS	**32,946**	**14,686**	**13,000**	**17,218**	**13,600**	**600**	**4.6 %**
43902	Accident Damage Reimbursement	298	3,151	200	500	200	0	0.0 %
43904	Public Defender Reimb	1,828	1,891	1,500	1,500	1,500	0	0.0 %
43916	Public Defender Reimbursement	17,112	15,920	16,399	14,640	15,079	(1,320)	(8.0%)
43919	Court/Prosecutor Reimbursement	34,839	34,883	34,736	35,336	35,336	600	1.7 %
46629	DUI Housing Reimbursemnt	1,270	0	1,500	1,500	1,500	0	0.0 %
49004	Interfund Copy Reimbursement	5,084	5,477	5,050	5,000	5,050	0	0.0 %
49005	Interfund Postage	41,614	47,312	41,200	41,200	42,436	1,236	3.0 %
49006	Interfund Supplies	8,926	9,533	10,300	10,000	10,300	0	0.0 %
49027	CHIP Grant Admin Reimbursement	0	0	0	0	7,000	7,000	100.0 %
	TOTAL OTHER REIMBURSEMENTS	**110,971**	**118,167**	**110,885**	**109,676**	**118,401**	**7,516**	**6.8 %**
49007	Interfund Insurance Reimburse	0	469,201	0	0	0	0	0.0 %
49025	Interfund Admin Reimbursement	769,420	802,550	826,983	826,983	1,066,293	239,310	28.9 %
	TOTAL REIMBURSEMENTS	**769,420**	**1,271,751**	**826,983**	**826,983**	**1,066,293**	**239,310**	**28.9 %**
48952	Transfer from Taxation Fund	10,243,360	10,993,762	10,825,117	10,090,118	10,170,719	(654,398)	(6.0%)
	TOTAL INTERFUND TRANSFERS	**10,243,360**	**10,993,762**	**10,825,117**	**10,090,118**	**10,170,719**	**(654,398)**	**(6.0%)**
45000	Investment Income	402,112	502,476	524,160	524,160	542,500	18,340	3.5 %
	TOTAL INTEREST	**402,112**	**502,476**	**524,160**	**524,160**	**542,500**	**18,340**	**3.5 %**
	General Fund Total	16,344,981	17,940,224	17,212,441	16,527,732	16,889,297	(323,144)	-1.9%

Street Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
41045	Motor Vehicle License Tax	435,305	458,546	445,578	412,545	424,921	(20,657)	(4.6%)
41046	Gasoline Excise Tax	763,399	770,419	818,625	794,066	809,948	(8,677)	(1.1%)
41048	Add $5 Permissive License Fee	0	0	0	0	99,000	99,000	100.0 %
	TOTAL INTERGOVERNMENTAL	**1,198,704**	**1,228,965**	**1,264,203**	**1,206,611**	**1,333,869**	**69,666**	**5.5 %**
43903	Pavement Restore - 3rd parties	7,113	2,710	0	18,365	7,000	7,000	100.0 %
	TOTAL FEES FOR SERVICES	**7,113**	**2,710**	**0**	**18,365**	**7,000**	**7,000**	**100.0 %**
46500	Sale of Capital Assets	0	0	200	200	200	0	0.0 %
46600	Misc Income	1,412	348	1,500	1,500	1,500	0	0.0 %
49003	Interfund Pavement Restoration	10,204	(1,253)	15,000	15,000	15,000	0	0.0 %
	TOTAL OTHER	**11,616**	**(905)**	**16,700**	**16,700**	**16,700**	**0**	**0.0 %**
43902	Accident Damage Reimbursement	2,756	154	0	7,000	0	0	0.0 %
	TOTAL OTHER REIMBURSEMENTS	**2,756**	**154**	**0**	**7,000**	**0**	**0**	**0.0 %**
49007	Interfund Insurance Reimburse	0	23,833	0	0	0	0	0.0 %
49999	Other Interfund Reimbursement	94,795	95,000	100,000	100,000	100,000	0	0.0 %
	TOTAL REIMBURSEMENTS	**94,795**	**118,833**	**100,000**	**100,000**	**100,000**	**0**	**0.0 %**
48950	Transfer from General Fund	0	0	0	0	148,000	148,000	100.0 %
	TOTAL INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**148,000**	**148,000**	**100.0 %**
45000	Investment Income	16,271	22,580	15,000	15,000	15,000	0	0.0 %
	TOTAL INTEREST	**16,271**	**22,580**	**15,000**	**15,000**	**15,000**	**0**	**0.0 %**
	Street Fund Total	1,331,254	1,372,336	1,395,903	1,363,676	1,620,569	224,666	**16.1%**

State Highway Improvement Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
41045	Motor Vehicle License Tax	35,295	37,179	38,900	33,450	34,453	(4,447)	(11.4%)
41046	Gasoline Excise Tax	61,897	62,466	66,375	64,384	65,671	(704)	(1.1%)
	TOTAL INTERGOVERNMENTAL	**97,192**	**99,646**	**105,275**	**97,834**	**100,124**	**(5,151)**	**(4.9%)**
45000	Investment Income	1,701	2,101	1,500	1,500	1,100	(400)	(26.7%)
	TOTAL INTEREST	**1,701**	**2,101**	**1,500**	**1,500**	**1,100**	**(400)**	**(26.7%)**
	State Highway Improvement Fund Total	98,893	101,747	106,775	99,334	101,224	(5,551)	**-5.2%**

Municipal Income Tax Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
40000	Income Tax Direct Collect	2,986,896	2,814,484	3,087,809	2,049,079	2,100,306	(987,503)	(32.0%)
40001	Income Tax Withholdings	10,548,427	11,034,099	11,060,257	10,600,768	10,865,788	(194,469)	(1.8%)
40099	Income Tax Refunds	(321,638)	(332,164)	(392,112)	0	0	392,112	(100.0%)
	TOTAL LOCAL TAXES	**13,213,686**	**13,516,419**	**13,755,954**	**12,649,847**	**12,966,094**	**(789,860)**	**(5.7%)**
46900	NSF Check Fees	15	45	0	150	150	150	100.0 %
	TOTAL FEES FOR SERVICES	**15**	**45**	**0**	**150**	**150**	**150**	**100.0 %**
49007	Interfund Insurance Reimburse	0	7,081	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**7,081**	**0**	**0**	**0**	**0**	**0.0 %**
	Municipal Income Tax Fund Total	13,213,701	13,523,546	13,755,954	12,649,997	12,966,244	(789,710)	**-5.7%**

Insurance Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43902	Accident Damage Reimbursement	7,724	16,694	8,000	11,000	8,000	0	0.0 %
	TOTAL OTHER REIMBURSEMENTS	**7,724**	**16,694**	**8,000**	**11,000**	**8,000**	**0**	**0.0 %**
48950	Transfer from General Fund	25,000	25,000	25,000	25,000	25,000	0	0.0 %
	TOTAL INTERFUND TRANSFERS	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**0**	**0.0 %**
	Insurance Fund Total	32,724	41,694	33,000	36,000	33,000	0	**0.0%**

Separation Pay Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
48950	Transfer from General Fund	106,000	61,000	162,000	162,000	57,000	(105,000)	(64.8%)
48951	Transfer from Street Fund	11,000	5,000	32,000	32,000	20,600	(11,400)	(35.6%)
48967	Transfer from Water Fund	25,000	31,000	50,000	50,000	44,550	(5,450)	(10.9%)
48968	Transfer from Sewer Fund	6,000	3,500	14,000	14,000	480	(13,520)	(96.6%)
48975	Transfer from IT Fund	6,500	0	0	0	0	0	0.0 %
48976	Transfer from Sep Pay Fund	1,000	1,100	1,490	1,490	25,300	23,810	1,598.0 %
48979	Transfer from Stormwater Fund	0	0	0	0	9,040	9,040	100.0 %
	TOTAL INTERFUND TRANSFERS	**155,500**	**101,600**	**259,490**	**259,490**	**156,970**	**(102,520)**	**(39.5%)**
	Separation Pay Fund Total	155,500	101,600	259,490	259,490	156,970	(102,520)	**-39.5%**

Parking Enforcement Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43070	Parking Meter Collections	423	284	300	1,000	1,000	700	233.3 %
43072	Off-Street Parking Lot Permits	17,271	19,449	18,000	18,000	18,000	0	0.0 %
43074	On-Street Parking Permits	3,568	3,461	3,500	3,500	3,500	0	0.0 %
44561	Parking Tickets	18,125	17,024	18,500	16,000	16,000	(2,500)	(13.5%)
	TOTAL FEES FOR SERVICES	**39,385**	**40,218**	**40,300**	**38,500**	**38,500**	**(1,800)**	**(4.5%)**
	Parking Enforcement Fund Total	39,385	40,218	40,300	38,500	38,500	(1,800)	**-4.5%**

Drug Law Enforcement Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
44500	Fines	7,430	9,326	8,000	15,000	12,000	4,000	50.0 %
	TOTAL COURT FINES & COSTS	**7,430**	**9,326**	**8,000**	**15,000**	**12,000**	**4,000**	**50.0 %**
46600	Misc Income	0	2,820	0	0	0	0	0.0 %
	TOTAL OTHER	**0**	**2,820**	**0**	**0**	**0**	**0**	**0.0 %**
	Drug Law Enforcement Fund Total	7,430	12,146	8,000	15,000	12,000	4,000	**50.0%**

Cemetery Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43045	Grave Services	21,161	25,210	24,000	42,655	44,790	20,790	86.6 %
43046	Sale of Cemetery Lots	30,579	18,424	22,050	22,050	23,155	1,105	5.0 %
43047	Grave Foundations	13,551	13,686	15,000	15,000	15,750	750	5.0 %
43049	Cemetery Pre-Need Svcs (open &	13,792	10,670	13,000	13,000	13,650	650	5.0 %
43051	Mausoleum Sales	1,036	2,284	2,625	2,625	2,760	135	5.1 %
43999	Refunds of Charges for Service	0	(40)	0	0	0	0	0.0 %
46246	Farm Income	0	665	0	0	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**80,119**	**70,899**	**76,675**	**95,330**	**100,105**	**23,430**	**30.6 %**
46046	Reclass to Cem Maint Fund	(1)	0	0	0	0	0	0.0 %
46600	Misc Income	500	0	0	0	0	0	0.0 %
	TOTAL OTHER	**500**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
49007	Interfund Insurance Reimburse	0	4,575	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**4,575**	**0**	**0**	**0**	**0**	**0.0 %**
48950	Transfer from General Fund	115,000	115,000	122,000	122,000	90,000	(32,000)	(26.2%)
48963	Transfer from Cemetery Maint	10,000	10,000	10,000	10,000	10,000	0	0.0 %
	TOTAL INTERFUND TRANSFERS	**125,000**	**125,000**	**132,000**	**132,000**	**100,000**	**(32,000)**	**(24.2%)**
	Cemetery Fund Total	205,618	200,473	208,675	227,330	200,105	(8,570)	**-4.1%**

Cemetery Maintenance Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43046	Sale of Cemetery Lots	12,477	7,794	9,000	5,000	5,000	(4,000)	(44.4%)
43051	Mausoleum Sales	222	0	0	0	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**12,699**	**7,794**	**9,000**	**5,000**	**5,000**	**(4,000)**	**(44.4%)**
45000	Investment Income	24,370	29,722	29,000	31,000	31,000	2,000	6.9 %
	TOTAL INTEREST	**24,370**	**29,722**	**29,000**	**31,000**	**31,000**	**2,000**	**6.9 %**
	Cemetery Maintenance Fund Total	37,069	37,516	38,000	36,000	36,000	(2,000)	**-5.3%**

Mausoleum Maintenance Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43051	Mausoleum Sales	222	328	500	0	0	(500)	(100.0%)
	TOTAL FEES FOR SERVICES	**222**	**328**	**500**	**0**	**0**	**(500)**	**(100.0%)**
45000	Investment Income	697	855	850	1,000	1,000	150	17.6 %
	TOTAL INTEREST	**697**	**855**	**850**	**1,000**	**1,000**	**150**	**17.6 %**
	Mausoleum Maintenance Fund Total	919	1,183	1,350	1,000	1,000	(350)	**-25.9%**

CDBG Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
41274	HOME CHIP Grant	0	0	304,500	453,304	0	304,500	(100.0%)
	TOTAL INTERGOVERNMENTAL	**0**	**0**	**304,500**	**453,304**	**0**	**(304,500)**	**-100.0%**
41270	CDBG	0	119,101	122,196	122,196	87,000	35,196	(28.8%)
41271	CHIP Grant	286,889	337,247	47,000	47,000	3,500	43,500	(92.6%)
	TOTAL FEDERAL/STATE GRANTS	**286,889**	**456,348**	**169,196**	**169,196**	**90,500**	**(78,696)**	**-46.5%**
45000	Investment Income	3,581	5,096	4,500	5,400	5,400	(900)	20.0 %
	TOTAL INTEREST	**3,581**	**5,096**	**4,500**	**5,400**	**5,400**	**900**	**20.0%**
	CDBG Fund Total	290,470	461,444	478,196	627,900	95,900	(382,296)	**-79.9%**

CDBG Loan Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
45803	Interest on CDBG Loans	3,137	2,418	1,727	1,727	870	857	(49.6%)
46600	Misc Income	13,500	0	0	0	0	0	0.0 %
	TOTAL OTHER	**16,637**	**2,418**	**1,727**	**1,727**	**870**	**(857)**	**-49.6%**
45848	Repayment of Loans	14,046	14,765	15,456	15,456	16,320	(864)	5.6 %
	TOTAL BOND & LOAN PROCEEDS	**14,046**	**14,765**	**15,456**	**15,456**	**16,320**	**864**	**5.6%**
45000	Investment Income	9,917	11,742	8,500	10,500	10,500	(2,000)	23.5 %
	TOTAL INTEREST	**9,917**	**11,742**	**8,500**	**10,500**	**10,500**	**2,000**	**23.5%**
	CDBG Loan Fund Total	40,600	28,925	25,683	27,683	27,690	2,007	**7.8%**

CDBG Program Income Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
46600	Misc Income	0	96	0	0	0	0	0.0 %
	TOTAL OTHER	**0**	**96**	**0**	**0**	**0**	**0**	**0.0 %**
49999	Other Interfund Reimbursement	4,333	0	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**4,333**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
45000	Investment Income	114	222	180	240	240	60	33.3 %
	TOTAL INTEREST	**114**	**222**	**180**	**240**	**240**	**60**	**33.3 %**
	CDBG Program Income Fund Total	4,447	318	180	240	240	60	**33.3%**

HOME Program Income Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
45848	Repayment of Loans	18,472	3,318	0	1,200	0	0	0.0 %
	TOTAL BOND & LOAN PROCEEDS	**18,472**	**3,318**	**0**	**1,200**	**0**	**0**	**0.0 %**
45000	Investment Income	1,760	2,127	1,900	2,400	2,400	500	26.3 %
	TOTAL INTEREST	**1,760**	**2,127**	**1,900**	**2,400**	**2,400**	**500**	**26.3 %**
	HOME Program Income Fund Total	20,233	5,444	1,900	3,600	2,400	500	**26.3%**

Capital Improvement Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
41385	OPWC Grants	64,432	0	0	0	0	0	0.0 %
	TOTAL INTERGOVERNMENTAL	**64,432**	**0**	**0**	**0**	**0**	**0**	**0.0%**
46605	Park Development Fee	0	15,000	0	0	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**0**	**15,000**	**0**	**0**	**0**	**0**	**0.0%**
46000	Donations	42,500	11,555	0	22,000	0	0	0.0 %
	TOTAL DONATIONS	**42,500**	**11,555**	**0**	**22,000**	**0**	**0**	**0.0%**
46500	Sale of Capital Assets	0	36,329	0	6,000	5,000	(5,000)	100.0 %
46600	Misc Income	1,528	45,414	0	2,500	75,000	(75,000)	100.0 %
	TOTAL OTHER	**1,528**	**81,743**	**0**	**8,500**	**80,000**	**80,000**	**100.0%**
41303	ODOT Capital Improvement	288,200	366,287	508,200	196,830	3,242,798	(2,734,598)	538.1 %
41350	SPT Capital Grant	189,688	0	0	0	0	0	0.0 %
41399	Other Govt Grant Portion	0	0	107,445	82,211	27,404	80,041	(74.5%)
	TOTAL FEDERAL/STATE GRANTS	**477,888**	**366,287**	**615,645**	**279,041**	**3,270,202**	**2,654,557**	**431.2%**
49999	Other Interfund Reimbursement	0	0	0	0	99,000	(99,000)	100.0 %
	TOTAL REIMBURSEMENTS	**0**	**0**	**0**	**0**	**99,000**	**99,000**	**100.0%**
48950	Transfer from General Fund	0	600,000	850,000	850,000	400,000	450,000	(52.9%)
48952	Transfer from Taxation Fund	2,560,840	2,748,441	2,706,279	2,522,511	2,565,430	140,849	(5.2%)
48961	Transfer from Capital Invest	0	0	0	0	440,000	(440,000)	100.0 %
48977	Transfer from PD Facility Cons	225,828	0	0	0	0	0	0.0 %
48978	Transfer from Walkway Grant	0	20,000	0	0	0	0	0.0 %
	TOTAL INTERFUND TRANSFERS	**2,786,668**	**3,368,441**	**3,556,279**	**3,372,511**	**3,405,430**	**(150,849)**	**-4.2%**
	Capital Improvement Fund Total	3,373,016	3,843,026	4,171,924	3,682,052	6,854,632	2,682,708	**64.3%**

Water Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43265	Water Charges	3,106,692	3,440,549	3,270,219	3,250,219	3,962,430	692,211	21.2 %
43266	Water Tap Fees	15,241	23,619	25,000	25,000	25,000	0	0.0 %
43270	UB Unapplied Cash	99,584	(32,861)	0	0	0	0	0.0 %
43275	Water Utility Service Deposit	0	132,313	0	15,000	0	0	0.0 %
43999	Refunds of Charges for Service	(6,979)	(4,143)	0	0	0	0	0.0 %
49009	Utility Billing Reimbursement	169,460	171,813	186,027	186,027	0	(186,027)	(100.0%)
	TOTAL FEES FOR SERVICES	**3,383,998**	**3,731,289**	**3,481,246**	**3,476,246**	**3,987,430**	**506,184**	**14.5 %**
46600	Misc Income	30,949	193,904	20,000	25,000	32,000	12,000	60.0 %
46999	From UBs conversion	1	0	0	0	0	0	0.0 %
49030	Over/Short Cash	0	(98)	0	0	0	0	0.0 %
49000	Fire Hydrant Rental	32,583	33,641	33,641	33,641	33,641	0	0.0 %
	TOTAL OTHER	**63,534**	**227,447**	**53,641**	**58,641**	**65,641**	**12,000**	**22.4 %**
43902	Accident Damage Reimbursement	0	2,738	0	0	0	0	0.0 %
	TOTAL OTHER REIMBURSEMENTS	**0**	**2,738**	**0**	**0**	**0**	**0**	**0.0 %**
49007	Interfund Insurance Reimburse	0	80,615	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**80,615**	**0**	**0**	**0**	**0**	**0.0 %**
46401	Loan Proceeds	0	0	208,500	200,000	667,875	459,375	220.3 %
	TOTAL BOND & LOAN PROCEEDS	**0**	**0**	**208,500**	**200,000**	**667,875**	**459,375**	**220.3 %**
45000	Investment Income	30,014	43,089	32,775	32,775	33,760	985	3.0 %
	TOTAL INTEREST	**30,014**	**43,089**	**32,775**	**32,775**	**33,760**	**985**	**3.0 %**
	Water Fund Total	3,477,547	4,085,179	3,776,162	3,767,662	4,754,706	978,544	**25.9%**

Water Reserve Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43269	Plant Investment Fee-Resident	44,424	74,726	60,000	60,000	60,000	0	0.0 %
43281	Water Front Footage	8,978	0	5,000	5,000	5,000	0	0.0 %
	TOTAL FEES FOR SERVICES	**53,402**	**74,726**	**65,000**	**65,000**	**65,000**	**0**	**0.0 %**
41310	Grants Army Corp Engineers	0	200,000	0	0	0	0	0.0 %
	TOTAL FEDERAL/STATE GRANTS	**0**	**200,000**	**0**	**0**	**0**	**0**	**0.0 %**
49999	Other Interfund Reimbursement	0	0	114,244	112,000	0	(114,244)	(100.0%)
	TOTAL REIMBURSEMENTS	**0**	**0**	**114,244**	**112,000**	**0**	**(114,244)**	**(100.0%)**
48967	Transfer from Water Fund	600,000	460,000	450,000	450,000	300,000	(150,000)	(33.3%)
	TOTAL INTERFUND TRANSFERS	**600,000**	**460,000**	**450,000**	**450,000**	**300,000**	**(150,000)**	**(33.3%)**
46401	Loan Proceeds	0	200,000	650,000	450,000	4,665,700	4,015,700	617.8 %
	TOTAL BOND & LOAN PROCEEDS	**0**	**200,000**	**650,000**	**450,000**	**4,665,700**	**4,015,700**	**617.8 %**
45000	Investment Income	18,801	28,540	23,000	37,000	12,100	(10,900)	(47.4%)
	TOTAL INTEREST	**18,801**	**28,540**	**23,000**	**37,000**	**12,100**	**(10,900)**	**(47.4%)**
	Water Reserve Fund Total	672,203	963,266	1,302,244	1,114,000	5,042,800	3,740,556	**287.2%**

Water Source Reserve Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
48967	Transfer from Water Fund	0	300,000	300,000	300,000	1,000,000	700,000	233.3 %
	TOTAL INTERFUND TRANSFERS	**0**	**300,000**	**300,000**	**300,000**	**1,000,000**	**700,000**	**233.3 %**
45000	Investment Income	0	0	17,100	17,100	24,480	7,380	43.2 %
	TOTAL INTEREST	**0**	**0**	**17,100**	**17,100**	**24,480**	**7,380**	**43.2 %**
	Water Source Reserve Fund Total	0	300,000	317,100	317,100	1,024,480	707,380	**223.1%**

Sewer Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43270	UB Unapplied Cash	(106,125)	0	0	0	0	0	0.0 %
43340	PJ Mgmt Charge	9,183	18,314	20,000	20,000	20,000	0	0.0 %
43343	Industrial Waste Disposal	0	89,750	0	0	0	0	0.0 %
43375	Sewer Charges	3,165,398	3,215,802	3,086,776	3,086,776	3,148,820	62,044	2.0 %
43376	Sewer Tap Fees	6,724	42,056	10,000	10,000	10,000	0	0.0 %
43377	Indust Waste Swr Surcharge	482,057	484,180	400,000	400,000	350,000	(50,000)	(12.5%)
43379	Sampling Fee Indust Waste	33,158	26,974	24,000	24,000	24,000	0	0.0 %
43384	PJ Treatment Charge	6,651	11,911	13,500	13,500	13,500	0	0.0 %
43999	Refunds of Charges for Service	(2,108)	(33,032)	0	0	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**3,594,937**	**3,855,956**	**3,554,276**	**3,554,276**	**3,566,320**	**12,044**	**0.3 %**
44500	Fines	19,875	200	0	0	0	0	0.0 %
44500	Fines	19,350	16,247	22,000	22,000	22,000	0	0.0 %
	TOTAL COURT FINES & COSTS	**39,225**	**16,447**	**22,000**	**22,000**	**22,000**	**0**	**0.0 %**
46500	Sale of Capital Assets	260	0	0	0	0	0	0.0 %
46600	Misc Income	1,215	4,675	26,000	26,000	26,000	0	0.0 %
	TOTAL OTHER	**1,475**	**4,675**	**26,000**	**26,000**	**26,000**	**0**	**0.0 %**
43902	Accident Damage Reimbursement	1,649	0	0	0	0	0	0.0 %
	TOTAL OTHER REIMBURSEMENTS	**1,649**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
49007	Interfund Insurance Reimburse	0	51,313	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**51,313**	**0**	**0**	**0**	**0**	**0.0 %**
46401	Loan Proceeds	0	625,500	652,084	652,084	0	(652,084)	(100.0%)
	TOTAL BOND & LOAN PROCEEDS	**0**	**625,500**	**652,084**	**652,084**	**0**	**(652,084)**	**(100.0%)**
45000	Investment Income	29,629	38,536	28,500	28,500	0	(28,500)	(100.0%)
	TOTAL INTEREST	**29,629**	**38,536**	**28,500**	**28,500**	**0**	**(28,500)**	**(100.0%)**
	Sewer Fund Total	3,666,914	4,592,426	4,282,860	4,282,860	3,614,320	(668,540)	**-15.6%**

Sewer Improvement Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
42701	Sewer District Assessment-West	18,627	3,400	5,000	5,000	5,000	0	0.0 %
42702	Sewer District Assessment-NW	750	9,341	7,000	7,000	7,000	0	0.0 %
	TOTAL ASSESSMENTS	**19,377**	**12,741**	**12,000**	**12,000**	**12,000**	**0**	**0.0 %**
43381	Sewer Front Footage	26,863	17,923	10,000	10,000	10,000	0	0.0 %
	TOTAL FEES FOR SERVICES	**26,863**	**17,923**	**10,000**	**10,000**	**10,000**	**0**	**0.0 %**
46600	Misc Income	85	376,460	0	0	0	0	0.0 %
	TOTAL OTHER	**85**	**376,460**	**0**	**0**	**0**	**0**	**0.0 %**
41306	Issue II Grants	0	136,664	100,000	80,000	100,000	0	0.0 %
41399	Other Govt Grant Portion	27,430	200,000	0	0	0	0	0.0 %
	TOTAL FEDERAL/STATE GRANTS	**27,430**	**336,664**	**100,000**	**80,000**	**100,000**	**0**	**0.0 %**
49999	Other Interfund Reimbursement	0	0	130,564	128,000	0	(130,564)	(100.0%)
	TOTAL REIMBURSEMENTS	**0**	**0**	**130,564**	**128,000**	**0**	**(130,564)**	**(100.0%)**
48968	Transfer from Sewer Fund	350,000	450,000	525,000	525,000	450,000	(75,000)	(14.3%)
	TOTAL INTERFUND TRANSFERS	**350,000**	**450,000**	**525,000**	**525,000**	**450,000**	**(75,000)**	**(14.3%)**
46400	Bond Proceeds	600,000	0	0	0	0	0	0.0 %
	TOTAL BOND & LOAN PROCEEDS	**600,000**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
45000	Investment Income	21,074	28,886	24,000	32,000	16,800	(7,200)	(30.0%)
	TOTAL INTEREST	**21,074**	**28,886**	**24,000**	**32,000**	**16,800**	**(7,200)**	**(30.0%)**
	Sewer Improvement Fund Total	1,044,829	1,222,673	801,564	787,000	588,800	(212,764)	**-26.5%**

Stormwater Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43310	Stormwater utilities-3rd parti	0	164,766	227,890	227,890	227,890	0	0.0 %
43999	Refunds of Charges for Service	0	(24)	0	0	0	0	0.0 %
43300	Stormwater Utility	0	53,332	53,320	74,375	81,400	28,080	52.7 %
	TOTAL FEES FOR SERVICES	**0**	**218,074**	**281,210**	**302,265**	**309,290**	**28,080**	**10.0 %**
46600	Misc Income	1,095	0	0	0	0	0	0.0 %
	TOTAL OTHER	**1,095**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
49007	Interfund Insurance Reimburse	0	11,435	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**11,435**	**0**	**0**	**0**	**0**	**0.0 %**
48950	Transfer from General Fund	295,000	40,000	58,000	58,000	45,000	(13,000)	(22.4%)
	TOTAL INTERFUND TRANSFERS	**295,000**	**40,000**	**58,000**	**58,000**	**45,000**	**(13,000)**	**(22.4%)**
	Stormwater Fund Total	296,095	269,508	339,210	360,265	354,290	15,080	**4.4%**

Transportation Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
41254	County Share of SPT	30,549	35,920	26,609	26,609	49,804	23,195	87.2 %
43154	SPT Fares (City)	33,279	33,374	36,400	36,400	37,492	1,092	3.0 %
43155	SPT Fares (County)	10,699	15,520	13,040	13,040	13,431	391	3.0 %
43156	SPT Contracts (City)	49,652	44,874	37,383	65,420	67,383	30,000	80.3 %
43157	SPT Contracts (County)	69,428	82,643	139,913	157,348	162,068	22,155	15.8 %
43999	Refunds of Charges for Service	0	(38)	0	0	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**193,607**	**212,293**	**253,345**	**298,817**	**330,178**	**76,833**	**30.3 %**
46500	Sale of Capital Assets	3,150	0	0	1,500	0	0	0.0 %
46600	Misc Income	775	370	0	960	0	0	0.0 %
	TOTAL OTHER	**3,925**	**370**	**0**	**2,460**	**0**	**0**	**0.0 %**
41240	Community Foundation Grant	0	0	0	1,500	0	0	0.0 %
41250	Transportation State Operating	56,208	50,798	55,796	55,796	55,796	0	0.0 %
41251	Transportation Fed Operating G	229,351	227,780	251,590	250,690	251,190	(400)	(0.2%)
41252	Elderly & Handicapped Assistan	28,520	21,082	21,082	21,082	21,082	0	0.0 %
41253	Transportation Co-ordination G	0	0	0	18,839	0	0	0.0 %
41307	ODOT Coordination Planning Gra	0	0	25,000	0	0	(25,000)	(100.0%)
	TOTAL FEDERAL/STATE GRANTS	**314,079**	**299,660**	**353,468**	**347,907**	**328,068**	**(25,400)**	**(7.2%)**
49007	Interfund Insurance Reimburse	0	8,058	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**8,058**	**0**	**0**	**0**	**0**	**0.0 %**
48950	Transfer from General Fund	50,000	98,134	142,171	142,171	87,500	(54,671)	(38.5%)
	TOTAL INTERFUND TRANSFERS	**50,000**	**98,134**	**142,171**	**142,171**	**87,500**	**(54,671)**	**(38.5%)**
	Transportation Fund Total	561,611	618,515	748,984	791,355	745,746	(3,238)	-0.4%

Airport Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43500	Airport Fuel Sales	99,335	0	148,463	148,460	356,310	207,847	140.0 %
43511	Airport Hangar Rental	19,606	0	30,000	30,000	60,000	30,000	100.0 %
43512	Airport Fuel Flow Fee	1,337	3,317	1,027	1,027	0	(1,027)	(100.0%)
46246	Farm Income	9,739	9,373	9,025	9,025	9,025	0	0.0 %
	TOTAL FEES FOR SERVICES	**130,017**	**12,690**	**188,515**	**188,512**	**425,335**	**236,820**	**125.6 %**
46200	Rental Income	9,000	18,000	7,500	7,500	0	(7,500)	(100.0%)
46500	Sale of Capital Assets	4,100	0	0	0	0	0	0.0 %
46600	Misc Income	100	2,184	2,683	2,683	2,083	(600)	(22.4%)
	TOTAL OTHER	**13,200**	**20,184**	**10,183**	**10,183**	**2,083**	**(8,100)**	**(79.5%)**
48950	Transfer from General Fund	0	6,000	83,300	83,300	50,000	(33,300)	(40.0%)
	TOTAL INTERFUND TRANSFERS	**0**	**6,000**	**83,300**	**83,300**	**50,000**	**(33,300)**	**(40.0%)**
	Airport Fund Total	143,217	38,874	281,998	281,995	477,418	195,420	**69.3%**

Airport Improvement Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
41301	FAA Capital Improvement	17,579	29,825	39,400	39,400	0	39,400	(100.0%)
41305	ODOA Capital Improvement	52,653	129,865	631,750	33,250	546,250	85,500	(13.5%)
	TOTAL FEDERAL/STATE GRANTS	**70,232**	**159,690**	**671,150**	**72,650**	**546,250**	**(124,900)**	**-18.6%**
48956	Transfer from CI Fund	38,540	14,573	46,750	46,750	28,750	18,000	(38.5%)
	TOTAL INTERFUND TRANSFERS	**38,540**	**14,573**	**46,750**	**46,750**	**28,750**	**(18,000)**	**-38.5%**
	Airport Improvement Fund Total	108,772	174,263	717,900	119,400	575,000	(142,900)	**-19.9%**

Solid Waste Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43400	Sale of Trash Bags	32,777	31,342	33,000	33,500	38,525	5,525	16.7 %
43401	Refuse Special Pickups	5,362	2,861	4,000	4,000	4,600	600	15.0 %
43402	Truck Park & Pick-up	1,728	1,226	1,700	1,700	1,700	0	0.0 %
43403	Refuse Curbside Chgs	838,328	892,614	913,600	955,592	1,098,931	185,331	20.3 %
43999	Refunds of Charges for Service	0	(600)	0	0	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**878,195**	**927,443**	**952,300**	**994,792**	**1,143,756**	**191,456**	**20.1 %**
46500	Sale of Capital Assets	0	9,800	0	0	0	0	0.0 %
	TOTAL OTHER	**0**	**9,800**	**0**	**0**	**0**	**0**	**0.0 %**
48950	Transfer from General Fund	120,000	105,000	0	0	0	0	0.0 %
	TOTAL INTERFUND TRANSFERS	**120,000**	**105,000**	**0**	**0**	**0**	**0**	**0.0 %**
	Solid Waste Fund Total	998,195	1,042,243	952,300	994,792	1,143,756	191,456	**20.1%**

Swimming Pool Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
43600	Pool Tickets & Admissions	79,492	80,471	84,300	82,880	87,539	3,239	3.8 %
	TOTAL FEES FOR SERVICES	**79,492**	**80,471**	**84,300**	**82,880**	**87,539**	**3,239**	**3.8 %**
46000	Donations	4,250	0	0	0	0	0	0.0 %
	TOTAL DONATIONS	**4,250**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
46200	Rental Income	3,250	4,185	5,000	3,760	3,873	(1,127)	(22.5%)
46600	Misc Income	392	414	100	650	670	570	570.0 %
	TOTAL OTHER	**3,642**	**4,599**	**5,100**	**4,410**	**4,543**	**(557)**	**(10.9%)**
48950	Transfer from General Fund	35,000	61,750	58,600	58,600	54,300	(4,300)	(7.3%)
	TOTAL INTERFUND TRANSFERS	**35,000**	**61,750**	**58,600**	**58,600**	**54,300**	**(4,300)**	**(7.3%)**
	Swimming Pool Fund Total	122,384	146,819	148,000	145,890	146,382	(1,618)	-1.1%

Service Center Building Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
46500	Sale of Capital Assets	20	0	0	0	0	0	0.0 %
46600	Misc Income	40	0	0	0	0	0	0.0 %
47110	Mech Labor Svc Ctr	175,124	0	0	0	0	0	0.0 %
47111	Parts Inventory Svc Ctr	73,723	0	0	0	0	0	0.0 %
47112	Outside Labor Svc Ctr	22,873	0	0	0	0	0	0.0 %
47114	Service Calls Svc Ctr	660	0	0	0	0	0	0.0 %
47115	Fuel Svc Ctr	285,638	0	0	0	0	0	0.0 %
47120	Svc Ctr Building Reimb	138,200	128,931	150,927	150,927	184,130	33,203	22.0 %
	TOTAL OTHER	**696,277**	**128,931**	**150,927**	**150,927**	**184,130**	**33,203**	**22.0 %**
	Service Center Building Fund Total	696,277	128,931	150,927	150,927	184,130	33,203	**22.0%**

Technology Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
46600	Misc Income	432	455	0	210	0	0	0.0 %
47200	IT Interfund Reimb	312,431	423,000	515,185	515,185	582,970	67,785	13.2 %
	TOTAL OTHER	**312,863**	**423,455**	**515,185**	**515,395**	**582,970**	**67,785**	**13.2 %**
49007	Interfund Insurance Reimburse	0	6,446	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**6,446**	**0**	**0**	**0**	**0**	**0.0 %**
	Technology Fund Total	312,863	429,901	515,185	515,395	582,970	67,785	**13.2%**

Garage/Fleet Operations Fund
Detail Schedule of Receipts
2009 Budget

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
46600	Misc Income	0	177	0	150	150	150	100.0 %
47110	Mech Labor Svc Ctr	0	191,953	212,300	196,800	206,640	(5,660)	(2.7%)
47111	Parts Inventory Svc Ctr	0	81,134	87,300	118,746	122,310	35,010	40.1 %
47112	Outside Labor Svc Ctr	0	33,253	34,500	12,910	13,360	(21,140)	(61.3%)
47115	Fuel Svc Ctr	0	332,485	520,000	481,634	401,500	(118,500)	(22.8%)
	TOTAL OTHER	**0**	**639,002**	**854,100**	**810,240**	**743,960**	**(110,140)**	**(12.9%)**
49007	Interfund Insurance Reimburse	0	10,014	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**10,014**	**0**	**0**	**0**	**0**	**0.0 %**
	Garage/Fleet Operations Fund Total	0	649,017	854,100	810,240	743,960	(110,140)	**-12.9%**

CITY OF SIDNEY

OHIO

Fund 101 General
Dept 0101 City Council

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	59,098	50,241	51,800	51,900	53,400	1,600	3.1 %
51001	Council Wages	0	16,409	22,000	22,000	22,000	0	0.0 %
	TOTAL SALARIES AND WAGES	**59,098**	**66,650**	**73,800**	**73,900**	**75,400**	**1,600**	**2.2%**
51500	PERS	7,873	8,607	11,500	11,210	10,500	(1,000)	(8.7%)
51600	Health Insurance	7,415	8,005	8,610	8,460	9,150	540	6.3 %
51610	Life Insurance	150	138	145	140	150	5	3.4 %
51750	Workers Compensation	715	700	1,050	1,190	1,470	420	40.0 %
51800	Medicare	830	938	1,100	1,040	1,100	0	0.0 %
51850	Social Security	131	136	190	190	190	0	0.0 %
	TOTAL FRINGE BENEFITS	**17,114**	**18,524**	**22,595**	**22,230**	**22,560**	**(35)**	**-0.2%**
52000	Professional Services	1,152	5,998	10,000	10,000	1,800	(8,200)	(82.0%)
52205	Dues & Memberships	2,433	2,623	3,110	3,000	3,145	35	1.1 %
52215	Legal Advertising	1,966	1,806	2,300	2,500	3,000	700	30.4 %
52240	Printing	0	0	0	0	100	100	100.0 %
52245	Microfilming\Record Restoratio	0	0	0	0	200	200	100.0 %
52270	Insurance	2,565	3,238	3,090	3,070	2,770	(320)	(10.4%)
52350	Recording & Filing Fees	250	175	300	300	300	0	0.0 %
52401	Community Expenses	14,217	8,597	12,000	12,000	12,000	0	0.0 %
52520	Phone (LD/cell/blackberry)	330	64	150	150	150	0	0.0 %
52540	Postage pd to 3rd Parties	0	0	200	0	0	(200)	(100.0%)
52545	UPS & Express Mail	15	12	75	70	75	0	0.0 %
52600	Physical Fitness	450	0	0	0	0	0	0.0 %
52650	Travel & Training	4,201	4,870	4,500	4,300	5,000	500	11.1 %
52750	Equipment Maintenance	113	0	0	0	0	0	0.0 %
53000	Office Supplies	242	641	1,300	1,000	1,100	(200)	(15.4%)
53150	Publication & Subscription	0	0	100	0	100	0	0.0 %
53175	Community & Employee Awards	1,134	1,184	1,650	1,300	1,350	(300)	(18.2%)
	TOTAL CONTRACTUAL AND MATERIALS	**29,067**	**29,207**	**38,775**	**37,690**	**31,090**	**(7,685)**	**-19.8%**
57200	Reimbursement to IT Fund	1,900	1,990	2,384	2,384	2,606	222	9.3 %
59515	Interfund Copy Reimbursement	1,497	1,488	1,500	1,000	1,500	0	0.0 %
59540	Interfund Postage Reimbursemt	211	163	300	200	300	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**3,608**	**3,640**	**4,184**	**3,584**	**4,406**	**222**	**5.3%**
DEPARTMENT TOTAL		**108,887**	**118,021**	**139,354**	**137,404**	**133,456**	**(5,898)**	**-4.2%**

Fund 101 General
Dept 0102 City Administration

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	185,109	233,479	240,300	241,310	249,150	8,850	3.7 %
51200	Overtime	379	216	400	700	400	0	0.0 %
51210	Holiday Overtime	0	164	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**185,488**	**233,859**	**240,700**	**242,010**	**249,550**	**8,850**	**3.7%**
51500	PERS	23,467	32,382	39,100	39,200	35,200	(3,900)	(10.0%)
51600	Health Insurance	27,848	35,363	37,600	32,780	35,300	(2,300)	(6.1%)
51610	Life Insurance	358	393	415	400	420	5	1.2 %
51750	Workers Compensation	2,283	2,730	3,400	4,160	4,800	1,400	41.2 %
51800	Medicare	2,663	3,335	3,500	3,390	3,650	150	4.3 %
	TOTAL FRINGE BENEFITS	**56,619**	**74,204**	**84,015**	**79,930**	**79,370**	**(4,645)**	**-5.5%**
52000	Professional Services	6,314	7,686	9,500	9,500	9,500	0	0.0 %
52205	Dues & Memberships	3,754	5,579	6,305	6,305	6,500	195	3.1 %
52240	Printing	0	48	100	100	100	0	0.0 %
52270	Insurance	778	1,114	1,070	685	695	(375)	(35.0%)
52520	Phone (LD/cell/blackberry)	141	1,803	1,800	1,800	1,500	(300)	(16.7%)
52545	UPS & Express Mail	764	286	240	240	100	(140)	(58.3%)
52600	Physical Fitness	0	863	735	462	475	(260)	(35.4%)
52650	Travel & Training	3,469	6,235	5,950	5,950	6,130	180	3.0 %
52670	Car/Mileage Allowance	4,120	4,200	3,150	4,200	4,200	1,050	33.3 %
52750	Equipment Maintenance	2,062	902	2,800	2,800	2,880	80	2.9 %
53000	Office Supplies	2,055	1,459	2,500	2,695	3,000	500	20.0 %
53100	Operating Supplies	117	53	100	100	103	3	3.0 %
53150	Publication & Subscription	107	395	420	420	450	30	7.1 %
53290	Non Cap Equipment (< 5000)	0	740	650	650	650	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**23,681**	**31,364**	**35,320**	**35,907**	**36,283**	**963**	**2.7%**
57110	Garage repairs pd to city gar.	0	0	1,100	50	0	(1,100)	(100.0%)
57115	Fuel expense pd to city gar.	0	0	150	150	147	(3)	(2.0%)
57200	Reimbursement to IT Fund	4,100	7,260	8,362	8,362	9,606	1,244	14.9 %
59515	Interfund Copy Reimbursement	6	1	50	50	50	0	0.0 %
59540	Interfund Postage Reimbursemt	242	593	900	900	930	30	3.3 %
	TOTAL INTERFUND SERVICES USED	**4,348**	**7,854**	**10,562**	**9,512**	**10,733**	**171**	**1.6%**
DEPARTMENT TOTAL		**270,135**	**347,281**	**370,597**	**367,359**	**375,936**	**5,339**	**1.4%**

Fund 101 General
Dept 0103 Finance/Accounting

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	234,520	263,015	277,450	277,790	291,500	14,050	5.1 %
51200	Overtime	806	0	0	0	0	0	0.0 %
51400	Longevity Pay	1,409	1,022	1,100	1,060	1,300	200	18.2 %
	TOTAL SALARIES AND WAGES	**236,736**	**264,037**	**278,550**	**278,850**	**292,800**	**14,250**	**5.1%**
51500	PERS	31,727	35,474	45,000	44,460	41,100	(3,900)	(8.7%)
51600	Health Insurance	28,677	54,473	56,200	55,960	60,200	4,000	7.1 %
51610	Life Insurance	575	690	730	690	750	20	2.7 %
51750	Workers Compensation	3,629	2,502	3,900	4,750	5,700	1,800	46.2 %
51800	Medicare	3,058	3,704	4,050	3,920	4,250	200	4.9 %
	TOTAL FRINGE BENEFITS	**67,666**	**96,842**	**109,880**	**109,780**	**112,000**	**2,120**	**1.9%**
52000	Professional Services	40,678	14,577	24,590	24,590	26,390	1,800	7.3 %
52205	Dues & Memberships	2,075	1,515	1,545	1,545	1,545	0	0.0 %
52215	Legal Advertising	25	25	25	25	25	0	0.0 %
52240	Printing	1,079	1,547	2,290	2,290	1,520	(770)	(33.6%)
52270	Insurance	1,521	2,087	1,990	1,480	1,315	(675)	(33.9%)
52325	Bank Fees	11,437	12,807	14,720	12,000	11,500	(3,220)	(21.9%)
52327	Billing Service Fees	36,305	43,419	42,000	42,000	36,470	(5,530)	(13.2%)
52520	Phone (LD/cell/blackberry)	622	74	300	150	200	(100)	(33.3%)
52545	UPS & Express Mail	143	123	100	200	200	100	100.0 %
52600	Physical Fitness	300	450	900	462	950	50	5.6 %
52650	Travel & Training	6,534	4,541	6,150	4,500	5,100	(1,050)	(17.1%)
52750	Equipment Maintenance	88	451	720	720	720	0	0.0 %
53000	Office Supplies	2,697	3,115	2,800	2,800	2,800	0	0.0 %
53150	Publication & Subscription	136	705	880	880	880	0	0.0 %
53290	Non Cap Equipment (< 5000)	273	0	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**103,911**	**85,436**	**99,010**	**93,642**	**89,615**	**(9,395)**	**-9.5%**
55000	Capital equipment	4,430	4,869	0	0	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**4,430**	**4,869**	**0**	**0**	**0**	**0**	**0.0%**
57115	Fuel expense pd to city gar.	0	0	100	100	86	(14)	(14.0%)
57200	Reimbursement to IT Fund	17,900	20,800	31,068	31,068	19,580	(11,488)	(37.0%)
59515	Interfund Copy Reimbursement	794	193	200	200	200	0	0.0 %
59540	Interfund Postage Reimbursemt	2,063	1,989	2,100	2,100	2,000	(100)	(4.8%)
	TOTAL INTERFUND SERVICES USED	**20,756**	**22,982**	**33,468**	**33,468**	**21,866**	**(11,602)**	**-34.7%**
DEPARTMENT TOTAL		**433,500**	**474,166**	**520,908**	**515,740**	**516,281**	**(4,627)**	**-0.9%**

Fund 101 General
Dept 0104 Law Director

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	59,074	61,347	62,700	62,680	64,750	2,050	3.3 %
51400	Longevity Pay	1,477	1,521	1,900	1,880	1,950	50	2.6 %
	TOTAL SALARIES AND WAGES	**60,551**	**62,868**	**64,600**	**64,560**	**66,700**	**2,100**	**3.3%**
51500	PERS	8,447	8,552	10,500	10,260	9,400	(1,100)	(10.5%)
51600	Health Insurance	0	0	500	500	500	0	0.0 %
51610	Life Insurance	150	138	150	140	150	0	0.0 %
51750	Workers Compensation	791	771	910	1,190	1,300	390	42.9 %
51800	Medicare	892	918	1,000	940	975	(25)	(2.5%)
	TOTAL FRINGE BENEFITS	**10,280**	**10,380**	**13,060**	**13,030**	**12,325**	**(735)**	**-5.6%**
52000	Professional Services	100	150	3,500	3,500	3,500	0	0.0 %
52020	Office/Secretarial Allowance	19,000	20,000	21,610	21,610	21,610	0	0.0 %
52025	Temporary Services	300	300	350	350	350	0	0.0 %
52205	Dues & Memberships	1,275	1,375	1,400	1,400	1,400	0	0.0 %
52270	Insurance	466	628	600	505	565	(35)	(5.8%)
52350	Recording & Filing Fees	831	546	1,000	1,000	1,000	0	0.0 %
52520	Phone (LD/cell/blackberry)	147	143	1,594	1,594	1,600	6	0.4 %
52540	Postage pd to 3rd Parties	0	100	150	150	150	0	0.0 %
52600	Physical Fitness	450	450	450	450	450	0	0.0 %
52650	Travel & Training	555	839	1,300	1,300	1,300	0	0.0 %
53000	Office Supplies	151	161	250	250	250	0	0.0 %
53150	Publication & Subscription	1,335	927	3,500	3,500	3,610	110	3.1 %
	TOTAL CONTRACTUAL AND MATERIALS	**24,609**	**25,619**	**35,704**	**35,609**	**35,785**	**81**	**0.2%**
57200	Reimbursement to IT Fund	1,750	2,570	3,951	3,951	4,426	475	12.0 %
59540	Interfund Postage Reimbursemt	125	50	150	150	150	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**1,875**	**2,620**	**4,101**	**4,101**	**4,576**	**475**	**11.6%**
DEPARTMENT TOTAL		**97,315**	**101,486**	**117,465**	**117,300**	**119,386**	**1,921**	**1.6%**

Fund 101 General
Dept 0105 Human Resources

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	88,756	92,862	103,800	103,800	111,600	7,800	7.5 %
51200	Overtime	0	175	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**88,756**	**93,037**	**103,800**	**103,800**	**111,600**	**7,800**	**7.5%**
51500	PERS	13,486	11,605	17,000	16,640	15,800	(1,200)	(7.1%)
51600	Health Insurance	8,821	17,366	21,700	21,610	23,300	1,600	7.4 %
51610	Life Insurance	207	253	300	280	300	0	0.0 %
51750	Workers Compensation	1,011	756	1,500	1,610	2,100	600	40.0 %
51800	Medicare	1,262	1,267	1,600	1,430	1,650	50	3.1 %
	TOTAL FRINGE BENEFITS	**24,787**	**31,247**	**42,100**	**41,570**	**43,150**	**1,050**	**2.5%**
52000	Professional Services	49,880	30,484	24,070	32,000	31,500	7,430	30.9 %
52005	Employee Physicals	0	105	900	900	0	(900)	(100.0%)
52008	Negotiations/Arbitration	14,818	0	16,000	24,000	13,200	(2,800)	(17.5%)
52205	Dues & Memberships	340	1,055	885	900	885	0	0.0 %
52215	Legal Advertising	11,062	5,182	12,000	12,000	16,000	4,000	33.3 %
52240	Printing	1,382	770	1,000	1,000	1,000	0	0.0 %
52270	Insurance	243	351	350	140	305	(45)	(12.9%)
52402	Employment Testing Expense	18,955	29,380	39,800	39,800	41,600	1,800	4.5 %
52520	Phone (LD/cell/blackberry)	187	104	500	500	500	0	0.0 %
52545	UPS & Express Mail	191	59	200	200	200	0	0.0 %
52650	Travel & Training	2,897	1,546	7,200	2,000	1,500	(5,700)	(79.2%)
52655	Supervisor Training	8,003	2,190	5,300	3,500	2,000	(3,300)	(62.3%)
52690	Recruiting Expense	1,357	0	1,200	1,200	1,400	200	16.7 %
52750	Equipment Maintenance	0	0	0	0	150	150	100.0 %
53000	Office Supplies	1,320	1,432	1,500	1,800	1,500	0	0.0 %
53100	Operating Supplies	641	449	1,000	1,000	1,000	0	0.0 %
53150	Publication & Subscription	283	181	200	200	200	0	0.0 %
53290	Non Cap Equipment (< 5000)	1,153	250	800	300	300	(500)	(62.5%)
	TOTAL CONTRACTUAL AND MATERIALS	**112,712**	**73,538**	**112,905**	**121,440**	**113,240**	**335**	**0.3%**
57200	Reimbursement to IT Fund	3,650	5,910	7,000	7,000	6,577	(423)	(6.0%)
59515	Interfund Copy Reimbursement	1,085	1,480	1,400	1,400	1,400	0	0.0 %
59540	Interfund Postage Reimbursemt	654	659	700	700	700	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**5,389**	**8,049**	**9,100**	**9,100**	**8,677**	**(423)**	**-4.6%**
DEPARTMENT TOTAL		**231,644**	**205,871**	**267,905**	**275,910**	**276,667**	**8,762**	**3.3%**

Fund 101 General
Dept 0107 County Auditor Deductions

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
54220	Election Cty Auditor Expense	2,934	0	3,000	3,850	500	(2,500)	(83.3%)
54240	Advertising Delinquent Taxes	131	151	155	150	150	(5)	(3.2%)
54250	Auditor & Treasurers Fees	36,600	42,118	45,000	45,000	47,100	2,100	4.7 %
54260	Health Dept Cty Auditor	90,825	85,655	83,550	79,100	116,077	32,527	38.9 %
	TOTAL CONTRACTUAL AND MATERIALS	**130,490**	**127,923**	**131,705**	**128,100**	**163,827**	**32,122**	**24.4%**
DEPARTMENT TOTAL		**130,490**	**127,923**	**131,705**	**128,100**	**163,827**	**32,122**	**24.4%**

Fund 101 General
Dept 0108 Miscellaneous

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
52000	Professional Services	7,528	552	600	0	500	(100)	(16.7%)
52007	Audit Fees	24,940	25,101	26,000	26,000	26,010	10	0.0 %
52205	Dues & Memberships	0	5,056	5,056	5,056	5,056	0	0.0 %
52270	Insurance	2,999	3,728	4,050	3,970	3,725	(325)	(8.0%)
52290	Rent	1,866	1,866	1,870	1,870	1,870	0	0.0 %
52400	Community Service Program Expe	198,505	210,203	235,000	235,000	223,410	(11,590)	(4.9%)
52540	Postage pd to 3rd Parties	46,390	45,000	56,650	45,000	50,000	(6,650)	(11.7%)
52620	Wellness Program	0	0	0	0	4,800	4,800	100.0 %
53180	Employee Appreciation	11,737	21,509	25,155	25,155	25,200	45	0.2 %
53182	Volunteer Appreciation	0	2,198	0	0	2,500	2,500	100.0 %
53580	Mosquito Control	0	10,845	24,000	19,000	24,000	0	0.0 %
54000	Real Estate Taxes	5,066	5,975	13,000	12,625	14,000	1,000	7.7 %
54405	Auction Fees	0	4,336	6,000	4,000	4,500	(1,500)	(25.0%)
54410	Miscellaneous	4,892	6,827	1,000	1,000	1,000	0	0.0 %
54420	Paid to Other Governments	141,340	134,747	134,650	106,000	100,000	(34,650)	(25.7%)
54422	Township Tax Sharing	44	44	100	100	100	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**445,306**	**477,986**	**533,131**	**484,776**	**486,671**	**(46,460)**	**-8.7%**
58801	Transfer to Street Fund	0	0	0	0	148,000	148,000	100.0 %
58803	Transfer to Cemetery Fund	115,000	115,000	122,000	122,000	90,000	(32,000)	(26.2%)
58804	Transfer to Transportation Fd.	50,000	98,134	142,171	142,171	87,500	(54,671)	(38.5%)
58808	Transfer to Capital Impr. Fund	0	600,000	850,000	850,000	400,000	(450,000)	(52.9%)
58815	Transfer to Insurance Fund	25,000	25,000	25,000	25,000	25,000	0	0.0 %
58817	Transfer to Imprest Cash Fund	0	0	800	800	0	(800)	(100.0%)
58818	Transfer to Airport Fund	0	6,000	83,300	83,300	50,000	(33,300)	(40.0%)
58821	Transfer to Solid Waste	120,000	105,000	0	0	0	0	0.0 %
58822	Transfer to Swimming Pool Fund	35,000	61,750	58,600	58,600	54,300	(4,300)	(7.3%)
58824	Transfer to Yard Waste	0	0	142,000	142,000	185,000	43,000	30.3 %
58826	Transfer to Stormwater Fund	295,000	40,000	58,000	58,000	45,000	(13,000)	(22.4%)
58828	Transfer to Separation Pay Fd.	106,000	61,000	162,000	162,000	57,000	(105,000)	(64.8%)
	TOTAL OTHER	**746,000**	**1,111,884**	**1,643,871**	**1,643,871**	**1,141,800**	**(502,071)**	**-30.5%**
DEPARTMENT TOTAL		**1,191,306**	**1,589,870**	**2,177,002**	**2,128,647**	**1,628,471**	**(548,531)**	**-25.2%**

Fund 101 General
Dept 0109 Purchasing

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	80,844	84,005	86,200	86,190	88,325	2,125	2.5 %
51400	Longevity Pay	1,841	1,897	2,000	1,960	2,025	25	1.3 %
	TOTAL SALARIES AND WAGES	**82,686**	**85,902**	**88,200**	**88,150**	**90,350**	**2,150**	**2.4%**
51500	PERS	11,559	11,746	14,500	13,430	12,800	(1,700)	(11.7%)
51600	Health Insurance	3,702	3,996	4,500	4,490	4,800	300	6.7 %
51610	Life Insurance	224	207	220	210	220	0	0.0 %
51750	Workers Compensation	952	1,016	1,250	1,350	1,700	450	36.0 %
51800	Medicare	1,182	1,226	1,300	1,260	1,350	50	3.8 %
	TOTAL FRINGE BENEFITS	**17,620**	**18,191**	**21,770**	**20,740**	**20,870**	**(900)**	**-4.1%**
52005	Employee Physicals	377	0	0	336	0	0	0.0 %
52205	Dues & Memberships	440	430	570	550	570	0	0.0 %
52215	Legal Advertising	6,780	9,174	10,300	9,200	9,000	(1,300)	(12.6%)
52240	Printing	143	84	400	275	400	0	0.0 %
52270	Insurance	208	308	300	120	260	(40)	(13.3%)
52520	Phone (LD/cell/blackberry)	100	77	125	75	100	(25)	(20.0%)
52545	UPS & Express Mail	121	(8	100	75	50	(50)	(50.0%)
52650	Travel & Training	29	148	250	175	250	0	0.0 %
52750	Equipment Maintenance	0	0	75	50	75	0	0.0 %
53000	Office Supplies	334	223	300	300	300	0	0.0 %
53100	Operating Supplies	16	0	50	50	50	0	0.0 %
53150	Publication & Subscription	3	0	0	0	0	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	0	0	775	250	250	100.0 %
53930	Supplies Inventory	19,189	17,192	16,340	17,500	20,000	3,660	22.4 %
	TOTAL CONTRACTUAL AND MATERIALS	**27,740**	**27,627**	**28,810**	**29,481**	**31,305**	**2,495**	**8.7%**
57200	Reimbursement to IT Fund	2,400	4,950	7,620	7,620	3,721	(3,899)	(51.2%)
59515	Interfund Copy Reimbursement	240	356	350	350	350	0	0.0 %
59540	Interfund Postage Reimbursemt	499	482	650	650	500	(150)	(23.1%)
	TOTAL INTERFUND SERVICES USED	**3,139**	**5,788**	**8,620**	**8,620**	**4,571**	**(4,049)**	**-47.0%**
DEPARTMENT TOTAL		**131,184**	**137,507**	**147,400**	**146,991**	**147,096**	**(304)**	**-0.2%**

Fund 101 General
Dept 0110 City Hall

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	35,897	37,397	41,700	40,890	43,900	2,200	5.3 %
51200	Overtime	49	0	0	0	0	0	0.0 %
51400	Longevity Pay	158	0	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**36,105**	**37,397**	**41,700**	**40,890**	**43,900**	**2,200**	**5.3%**
51500	PERS	5,356	5,088	6,800	6,500	6,200	(600)	(8.8%)
51600	Health Insurance	6,846	11,338	13,200	13,150	14,200	1,000	7.6 %
51610	Life Insurance	92	138	150	140	150	0	0.0 %
51750	Workers Compensation	576	496	600	710	800	200	33.3 %
51800	Medicare	571	521	700	570	650	(50)	(7.1%)
	TOTAL FRINGE BENEFITS	**13,441**	**17,581**	**21,450**	**21,070**	**22,000**	**550**	**2.6%**
52265	Maintenance Services	28,476	29,610	33,500	33,500	34,000	500	1.5 %
52270	Insurance	6,304	7,935	9,060	9,065	8,225	(835)	(9.2%)
52292	Equipment Rental	3,996	3,996	4,000	3,996	4,000	0	0.0 %
52300	Licenses & Permits	320	350	300	300	300	0	0.0 %
52365	Inspections	325	97	500	500	500	0	0.0 %
52500	Utilities-not City of Sidney	48,376	45,658	44,000	44,000	48,000	4,000	9.1 %
52520	Phone (LD/cell/blackberry)	31,234	25,674	29,856	29,856	30,000	144	0.5 %
52545	UPS & Express Mail	95	417	500	500	500	0	0.0 %
52650	Travel & Training	244	57	200	150	150	(50)	(25.0%)
52730	Building & Grounds Maintenance	20,151	8,536	30,500	33,000	26,000	(4,500)	(14.8%)
52750	Equipment Maintenance	16,917	12,423	19,800	25,000	20,000	200	1.0 %
53000	Office Supplies	464	504	450	450	500	50	11.1 %
53100	Operating Supplies	4,081	4,067	3,500	3,600	4,000	500	14.3 %
53290	Non Cap Equipment (< 5000)	0	0	0	0	0	0	0.0 %
53610	Small Tools	159	135	150	150	150	0	0.0 %
57000	City Utilities Charged to Dept	1,080	982	1,030	1,030	1,185	155	15.0 %
57105	Stormwater Utility Fee	0	289	300	495	558	258	85.9 %
	TOTAL CONTRACTUAL AND MATERIALS	**162,221**	**140,729**	**177,646**	**185,592**	**178,068**	**422**	**0.2%**
55000	Capital equipment	0	0	0	0	6,000	6,000	100.0 %
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**6,000**	**6,000**	**100.0%**
57110	Garage repairs pd to city gar.	917	722	2,450	2,450	890	(1,560)	(63.7%)
57115	Fuel expense pd to city gar.	1,008	1,217	1,870	1,870	1,294	(576)	(30.8%)
57200	Reimbursement to IT Fund	3,250	3,970	4,870	4,870	4,652	(218)	(4.5%)
59515	Interfund Copy Reimbursement	35	35	100	100	100	0	0.0 %
59540	Interfund Postage Reimbursemt	0	0	0	0	0	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**5,209**	**5,943**	**9,290**	**9,290**	**6,936**	**(2,354)**	**-25.3%**
DEPARTMENT TOTAL		**216,976**	**201,651**	**250,086**	**256,842**	**256,904**	**6,818**	**2.7%**

Fund 101 General
Dept 0201 Police - Administration

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	254,152	262,299	276,400	279,620	270,830	(5,570)	(2.0%)
51200	Overtime	231	49	325	390	2,235	1,910	587.7 %
51400	Longevity Pay	7,054	7,297	7,700	7,510	7,125	(575)	(7.5%)
51450	Temporary Supervisory Pay	0	0	0	560	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**261,437**	**269,644**	**284,425**	**288,080**	**280,190**	**(4,235)**	**-1.5%**
51500	PERS	24,804	25,043	31,700	31,740	29,000	(2,700)	(8.5%)
51520	Police Retirement System	16,910	16,786	17,500	17,290	15,000	(2,500)	(14.3%)
51600	Health Insurance	22,601	24,410	26,200	25,840	27,900	1,700	6.5 %
51610	Life Insurance	598	552	600	560	600	0	0.0 %
51750	Workers Compensation	3,011	1,962	4,000	4,870	5,700	1,700	42.5 %
51800	Medicare	1,696	1,760	2,000	2,100	2,100	100	5.0 %
	TOTAL FRINGE BENEFITS	**69,620**	**70,513**	**82,000**	**82,400**	**80,300**	**(1,700)**	**-2.1%**
52000	Professional Services	0	0	1,500	1,500	1,500	0	0.0 %
52005	Employee Physicals	809	0	708	708	729	21	3.0 %
52205	Dues & Memberships	770	855	1,490	1,490	1,585	95	6.4 %
52230	Uniform Rental & Laundry	964	1,525	2,013	1,626	2,026	13	0.6 %
52240	Printing	649	1,526	1,500	2,400	2,000	500	33.3 %
52250	Auto Towing & Storage	4,609	1,799	3,675	4,590	5,000	1,325	36.1 %
52270	Insurance	1,907	2,468	2,360	1,550	1,475	(885)	(37.5%)
52292	Equipment Rental	408	408	408	408	408	0	0.0 %
52375	Laboratory Fees	27,500	29,000	30,040	30,040	32,291	2,251	7.5 %
52400	Community Service Program Expe	203	220	325	325	325	0	0.0 %
52410	Boarding Prisoners	167,813	100,823	100,800	81,426	95,000	(5,800)	(5.8%)
52412	Prisoner Expenses	43,886	13,062	15,000	19,278	20,000	5,000	33.3 %
52415	Prisoner Transport	95	38	100	100	100	0	0.0 %
52464	Donations	0	0	1,000	1,000	1,000	0	0.0 %
52500	Utilities-not City of Sidney	67,838	82,213	85,000	90,000	93,000	8,000	9.4 %
52545	UPS & Express Mail	471	667	500	603	600	100	20.0 %
52600	Physical Fitness	501	563	555	0	0	(555)	(100.0%)
52625	Clothing Allowance	1,369	354	875	875	875	0	0.0 %
52650	Travel & Training	19,801	29,017	33,400	28,000	31,600	(1,800)	(5.4%)
52730	Building & Grounds Maintenance	4,764	15,873	28,745	28,745	29,379	634	2.2 %
52750	Equipment Maintenance	6,691	4,491	5,656	5,656	5,825	169	3.0 %
53000	Office Supplies	3,999	4,151	4,418	4,418	4,800	382	8.6 %
53100	Operating Supplies	4,644	0	0	0	0	0	0.0 %
53150	Publication & Subscription	2,366	2,343	2,651	2,800	2,800	149	5.6 %
53290	Non Cap Equipment (< 5000)	0	1,631	0	0	600	600	100.0 %
57000	City Utilities Charged to Dept	1,514	1,619	1,672	1,890	2,175	503	30.1 %
57105	Stormwater Utility Fee	0	149	154	175	180	26	16.9 %
	TOTAL CONTRACTUAL AND MATERIALS	**363,569**	**294,793**	**324,545**	**309,603**	**335,273**	**10,728**	**3.3%**
57110	Garage repairs pd to city gar.	0	345	500	500	556	56	11.2 %
57115	Fuel expense pd to city gar.	363	430	796	796	517	(279)	(35.1%)
59515	Interfund Copy Reimbursement	9	0	0	0	0	0	0.0 %
59540	Interfund Postage Reimbursemt	1,375	1,519	1,650	985	1,650	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**1,746**	**2,294**	**2,946**	**2,281**	**2,723**	**(223)**	**-7.6%**
DEPARTMENT TOTAL		**696,373**	**637,245**	**693,916**	**682,364**	**698,486**	**4,570**	**0.7%**

Fund 101 General
Dept 0202 Police - Patrol

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	1,501,974	1,514,966	1,640,000	1,624,160	1,667,000	27,000	1.6 %
51200	Overtime	116,080	121,654	114,100	105,000	117,440	3,340	2.9 %
51210	Holiday Overtime	4,813	4,638	4,800	5,100	7,445	2,645	55.1 %
51220	Training Overtime	19,591	15,691	40,000	40,000	40,000	0	0.0 %
51230	Special Event Overtime	9,828	9,512	9,350	9,350	9,320	(30)	(0.3%)
51240	Supervisory Overtime	28,280	31,999	28,100	30,600	28,910	810	2.9 %
51300	Holiday Pay	48,896	61,350	67,000	65,120	68,000	1,000	1.5 %
51352	Fitness Bonus	35,500	31,450	36,850	32,100	36,850	0	0.0 %
51400	Longevity Pay	31,345	32,623	39,000	37,240	38,900	(100)	(0.3%)
51450	Temporary Supervisory Pay	65	33	1,850	20	200	(1,650)	(89.2%)
	TOTAL SALARIES AND WAGES	**1,796,372**	**1,823,915**	**1,981,050**	**1,948,690**	**2,014,065**	**33,015**	**1.7%**
51520	Police Retirement System	368,999	368,521	393,000	394,610	402,000	9,000	2.3 %
51600	Health Insurance	250,900	269,415	295,000	302,540	325,000	30,000	10.2 %
51610	Life Insurance	4,338	3,841	4,205	4,010	4,300	95	2.3 %
51750	Workers Compensation	22,209	22,093	28,000	31,980	40,500	12,500	44.6 %
51800	Medicare	23,180	23,702	27,000	26,430	27,000	0	0.0 %
	TOTAL FRINGE BENEFITS	**669,625**	**687,572**	**747,205**	**759,570**	**798,800**	**51,595**	**6.9%**
52005	Employee Physicals	16,621	13,513	20,532	20,532	21,141	609	3.0 %
52230	Uniform Rental & Laundry	11,830	13,262	14,450	16,008	16,500	2,050	14.2 %
52240	Printing	941	807	1,400	1,400	1,500	100	7.1 %
52270	Insurance	18,923	23,574	22,450	21,615	19,040	(3,410)	(15.2%)
52600	Physical Fitness	4,500	3,980	8,050	3,696	3,800	(4,250)	(52.8%)
52615	Fitness Equipment	0	9,070	5,000	5,000	5,000	0	0.0 %
52625	Clothing Allowance	24,052	23,963	25,890	25,890	22,995	(2,895)	(11.2%)
52750	Equipment Maintenance	2,269	284	2,540	2,540	2,616	76	3.0 %
53000	Office Supplies	2,727	3,943	3,700	3,700	3,700	0	0.0 %
53100	Operating Supplies	7,831	7,990	7,800	8,167	8,200	400	5.1 %
53125	Photography Supplies	168	76	200	200	200	0	0.0 %
53200	Vehicle Fuel \ Oil \ Fluids pa	37	0	0	0	0	0	0.0 %
53290	Non Cap Equipment (< 5000)	24,875	15,832	1,500	1,607	14,850	13,350	890.0 %
53300	Range Supplies	16,261	27,842	21,260	21,260	19,450	(1,810)	(8.5%)
53350	I.D. & Evidence Supplies	2,089	1,968	2,500	2,500	2,500	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**133,125**	**146,105**	**137,272**	**134,115**	**141,492**	**4,220**	**3.1%**
55000	Capital equipment	0	0	7,000	7,000	0	(7,000)	(100.0%)
	TOTAL CAPITAL OUTLAY	**0**	**0**	**7,000**	**7,000**	**0**	**(7,000)**	**-100.0%**
57110	Garage repairs pd to city gar.	38,755	49,844	37,720	37,720	54,271	16,551	43.9 %
57115	Fuel expense pd to city gar.	73,100	82,598	105,690	105,690	103,489	(2,201)	(2.1%)
	TOTAL INTERFUND SERVICES USED	**111,855**	**132,443**	**143,410**	**143,410**	**157,760**	**14,350**	**10.0%**
	DEPARTMENT TOTAL	**2,710,978**	**2,790,034**	**3,015,937**	**2,992,785**	**3,112,117**	**96,180**	**3.2%**

Fund 101 General
Dept 0203 Police - Communications

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	478,427	503,819	513,000	514,520	519,700	6,700	1.3 %
51200	Overtime	4,064	6,855	5,080	28,800	7,500	2,420	47.6 %
51210	Holiday Overtime	183	197	0	2,150	0	0	0.0 %
51220	Training Overtime	1,192	3,099	5,030	5,030	5,100	70	1.4 %
51300	Holiday Pay	11,729	15,434	16,200	14,740	17,000	800	4.9 %
51352	Fitness Bonus	1,300	0	1,700	0	1,700	0	0.0 %
51400	Longevity Pay	8,320	9,294	9,600	9,590	9,925	325	3.4 %
	TOTAL SALARIES AND WAGES	**505,213**	**538,697**	**550,610**	**574,830**	**560,925**	**10,315**	**1.9%**
51500	PERS	60,137	61,671	75,800	81,650	68,000	(7,800)	(10.3%)
51520	Police Retirement System	15,747	15,999	16,300	16,230	16,900	600	3.7 %
51600	Health Insurance	75,565	81,635	87,900	85,750	100,000	12,100	13.8 %
51610	Life Insurance	1,495	1,380	1,500	1,250	1,500	0	0.0 %
51750	Workers Compensation	5,928	5,908	7,750	9,360	11,300	3,550	45.8 %
51800	Medicare	5,892	6,416	6,800	7,190	7,000	200	2.9 %
	TOTAL FRINGE BENEFITS	**164,764**	**173,010**	**196,050**	**201,430**	**204,700**	**8,650**	**4.4%**
52005	Employee Physicals	1,441	621	708	708	729	21	3.0 %
52230	Uniform Rental & Laundry	3,894	4,860	4,856	3,990	4,856	0	0.0 %
52270	Insurance	5,289	6,624	6,320	5,925	5,455	(865)	(13.7%)
52292	Equipment Rental	8,720	6,277	9,300	8,964	9,420	120	1.3 %
52500	Utilities-not City of Sidney	544	551	577	558	595	18	3.1 %
52520	Phone (LD/cell/blackberry)	21,398	25,372	36,483	32,000	32,960	(3,523)	(9.7%)
52600	Physical Fitness	2,269	1,525	2,462	4,462	1,350	(1,112)	(45.2%)
52625	Clothing Allowance	4,799	4,853	5,495	5,495	5,495	0	0.0 %
52650	Travel & Training	3,155	3,252	10,316	10,316	10,250	(66)	(0.6%)
52750	Equipment Maintenance	24,015	38,971	45,839	43,000	44,330	(1,509)	(3.3%)
53000	Office Supplies	752	360	1,300	1,300	1,500	200	15.4 %
53100	Operating Supplies	1,196	837	1,000	1,000	1,200	200	20.0 %
53290	Non Cap Equipment (< 5000)	0	113	2,600	4,780	1,000	(1,600)	(61.5%)
	TOTAL CONTRACTUAL AND MATERIALS	**77,470**	**94,216**	**127,256**	**122,498**	**119,140**	**(8,116)**	**-6.4%**
57110	Garage repairs pd to city gar.	704	992	300	650	556	256	85.3 %
57115	Fuel expense pd to city gar.	360	453	499	499	531	32	6.4 %
57200	Reimbursement to IT Fund	76,500	126,900	144,525	144,525	149,425	4,900	3.4 %
	TOTAL INTERFUND SERVICES USED	**77,564**	**128,345**	**145,324**	**145,674**	**150,512**	**5,188**	**3.6%**
DEPARTMENT TOTAL		**825,010**	**934,268**	**1,019,240**	**1,044,432**	**1,035,277**	**16,037**	**1.6%**

Fund 101 General
Dept 0207 Police - Investigations

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	319,789	375,849	346,000	346,230	352,100	6,100	1.8 %
51200	Overtime	32,878	30,295	29,010	29,010	30,000	990	3.4 %
51210	Holiday Overtime	1,427	300	0	820	0	0	0.0 %
51220	Training Overtime	5,739	5,539	2,610	2,610	2,625	15	0.6 %
51230	Special Event Overtime	221	59	0	170	0	0	0.0 %
51240	Supervisory Overtime	0	2,588	0	2,310	0	0	0.0 %
51300	Holiday Pay	11,133	15,197	14,800	14,600	15,000	200	1.4 %
51352	Fitness Bonus	3,900	5,100	6,100	7,900	6,200	100	1.6 %
51400	Longevity Pay	8,856	11,328	9,200	9,040	9,350	150	1.6 %
	TOTAL SALARIES AND WAGES	**383,944**	**446,255**	**407,720**	**412,690**	**415,275**	**7,555**	**1.9%**
51520	Police Retirement System	75,619	87,896	79,500	86,920	81,000	1,500	1.9 %
51600	Health Insurance	62,051	68,976	75,000	61,550	66,500	(8,500)	(11.3%)
51610	Life Insurance	870	891	870	830	900	30	3.4 %
51750	Workers Compensation	4,711	5,363	5,750	8,810	8,000	2,250	39.1 %
51800	Medicare	4,456	6,093	6,000	6,240	6,050	50	0.8 %
	TOTAL FRINGE BENEFITS	**147,706**	**169,220**	**167,120**	**164,350**	**162,450**	**(4,670)**	**-2.8%**
52005	Employee Physicals	3,918	3,142	4,248	4,248	4,374	126	3.0 %
52205	Dues & Memberships	0	35	0	0	0	0	0.0 %
52230	Uniform Rental & Laundry	2,124	2,289	2,250	2,583	2,500	250	11.1 %
52270	Insurance	2,818	3,503	3,350	2,975	2,855	(495)	(14.8%)
52416	Polygraphs	1,625	1,050	3,500	1,750	3,500	0	0.0 %
52600	Physical Fitness	450	900	2,700	462	475	(2,225)	(82.4%)
52625	Clothing Allowance	4,820	4,424	5,250	5,250	5,250	0	0.0 %
52650	Travel & Training	2,495	2,118	3,200	3,200	4,300	1,100	34.4 %
53000	Office Supplies	1,458	1,921	1,400	2,893	2,800	1,400	100.0 %
53100	Operating Supplies	1,639	1,369	1,700	2,143	2,100	400	23.5 %
53290	Non Cap Equipment (< 5000)	0	0	4,198	4,198	150	(4,048)	(96.4%)
	TOTAL CONTRACTUAL AND MATERIALS	**21,347**	**20,750**	**31,796**	**29,702**	**28,304**	**(3,492)**	**-11.0%**
57110	Garage repairs pd to city gar.	5,063	8,611	7,500	7,500	8,593	1,093	14.6 %
57115	Fuel expense pd to city gar.	5,430	5,000	6,718	6,718	6,058	(660)	(9.8%)
	TOTAL INTERFUND SERVICES USED	**10,494**	**13,612**	**14,218**	**14,218**	**14,651**	**433**	**3.0%**
DEPARTMENT TOTAL		**563,490**	**649,836**	**620,854**	**620,960**	**620,680**	**(174)**	**0.0%**

Fund 101 General
Dept 0208 Police - Community Resource

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	152,862	148,610	163,700	161,960	167,100	3,400	2.1 %
51200	Overtime	17,902	19,844	10,700	10,700	11,000	300	2.8 %
51210	Holiday Overtime	467	375	0	320	0	0	0.0 %
51220	Training Overtime	3,110	1,575	1,000	1,000	1,200	200	20.0 %
51230	Special Event Overtime	3,638	1,613	0	650	0	0	0.0 %
51300	Holiday Pay	5,248	6,465	7,000	6,700	7,100	100	1.4 %
51352	Fitness Bonus	2,600	1,700	5,100	1,400	5,200	100	2.0 %
51400	Longevity Pay	3,318	2,379	3,500	3,820	3,825	325	9.3 %
	TOTAL SALARIES AND WAGES	**189,145**	**182,561**	**191,000**	**186,550**	**195,425**	**4,425**	**2.3%**
51520	Police Retirement System	36,481	35,701	37,300	38,360	38,100	800	2.1 %
51600	Health Insurance	25,750	22,778	22,000	26,900	31,900	9,900	45.0 %
51610	Life Insurance	451	385	450	420	450	0	0.0 %
51750	Workers Compensation	2,257	2,433	2,700	3,520	3,800	1,100	40.7 %
51800	Medicare	2,693	2,601	2,800	2,770	2,850	50	1.8 %
	TOTAL FRINGE BENEFITS	**67,632**	**63,899**	**65,250**	**71,970**	**77,100**	**11,850**	**18.2%**
52005	Employee Physicals	1,768	1,695	2,124	2,124	2,187	63	3.0 %
52205	Dues & Memberships	259	383	991	991	1,000	9	0.9 %
52230	Uniform Rental & Laundry	1,063	1,681	1,488	1,639	1,600	112	7.5 %
52240	Printing	0	300	700	700	800	100	14.3 %
52270	Insurance	1,535	1,909	1,820	1,510	1,475	(345)	(19.0%)
52462	DARE Donations Used	0	962	1,100	0	0	(1,100)	(100.0%)
52469	Safety Town Donations Used	164	240	650	0	0	(650)	(100.0%)
52477	Police Archery Donations Used	525	250	0	0	0	0	0.0 %
52600	Physical Fitness	1,000	450	655	385	400	(255)	(38.9%)
52625	Clothing Allowance	1,933	1,717	1,965	1,965	1,965	0	0.0 %
52650	Travel & Training	83	720	375	375	2,150	1,775	473.3 %
53000	Office Supplies	415	237	300	300	300	0	0.0 %
53100	Operating Supplies	7,979	9,269	15,430	15,430	10,900	(4,530)	(29.4%)
53290	Non Cap Equipment (< 5000)	0	0	900	900	0	(900)	(100.0%)
	TOTAL CONTRACTUAL AND MATERIALS	**16,723**	**19,813**	**28,498**	**26,319**	**22,777**	**(5,721)**	**-20.1%**
57110	Garage repairs pd to city gar.	2,482	2,333	2,801	2,801	2,781	(20)	(0.7%)
57115	Fuel expense pd to city gar.	1,099	1,339	1,879	1,879	1,687	(192)	(10.2%)
	TOTAL INTERFUND SERVICES USED	**3,581**	**3,672**	**4,680**	**4,680**	**4,468**	**(212)**	**-4.5%**
DEPARTMENT TOTAL		**277,081**	**269,944**	**289,428**	**289,519**	**299,770**	**10,342**	**3.6%**

Fund 101 General
Dept 0230 Street Lighting

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
52000	Professional Services	0	661	2,345	4,945	2,500	155	6.6 %
52500	Utilities-not City of Sidney	212,827	238,311	272,845	265,000	267,490	(5,355)	(2.0%)
53100	Operating Supplies	0	0	500	500	500	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**212,827**	**238,972**	**275,690**	**270,445**	**270,490**	**(5,200)**	**-1.9%**
DEPARTMENT TOTAL		**212,827**	**238,972**	**275,690**	**270,445**	**270,490**	**(5,200)**	**-1.9%**

Fund 101 General
Dept 0320 Fire - Administration

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	122,422	126,027	129,800	129,830	135,300	5,500	4.2 %
51400	Longevity Pay	5,996	6,176	6,400	6,370	6,650	250	3.9 %
	TOTAL SALARIES AND WAGES	**128,418**	**132,203**	**136,200**	**136,200**	**141,950**	**5,750**	**4.2%**
51500	PERS	5,852	5,884	7,200	7,040	6,300	(900)	(12.5%)
51510	Fire Retirement System	21,398	21,261	22,100	21,900	23,500	1,400	6.3 %
51600	Health Insurance	11,117	12,002	12,900	12,690	13,700	800	6.2 %
51610	Life Insurance	299	276	300	280	300	0	0.0 %
51750	Workers Compensation	1,616	1,552	1,905	2,480	2,700	795	41.7 %
	TOTAL FRINGE BENEFITS	**40,282**	**40,974**	**44,405**	**44,390**	**46,500**	**2,095**	**4.7%**
52000	Professional Services	1,176	1,080	5,000	1,500	5,000	0	0.0 %
52005	Employee Physicals	565	804	768	663	780	12	1.6 %
52025	Temporary Services	965	0	650	0	650	0	0.0 %
52205	Dues & Memberships	1,255	1,573	1,275	1,275	940	(335)	(26.3%)
52230	Uniform Rental & Laundry	692	802	1,358	1,000	1,358	(1)	0.0 %
52240	Printing	0	100	535	600	490	(45)	(8.4%)
52270	Insurance	1,415	1,808	1,730	1,495	1,295	(435)	(25.1%)
52468	Disaster Plan Expenses	316	0	200	200	650	450	225.0 %
52520	Phone (LD/cell/blackberry)	6,806	6,968	7,372	7,000	7,812	440	6.0 %
52540	Postage pd to 3rd Parties	0	0	0	0	0	0	0.0 %
52545	UPS & Express Mail	387	514	450	400	450	0	0.0 %
52600	Physical Fitness	450	450	462	462	480	18	3.9 %
52625	Clothing Allowance	478	584	558	458	583	25	4.5 %
52650	Travel & Training	2,717	3,696	3,030	2,000	3,415	385	12.7 %
52710	Automotive Maintenance	193	0	200	100	200	0	0.0 %
52750	Equipment Maintenance	1,041	941	1,450	1,200	1,350	(100)	(6.9%)
53000	Office Supplies	2,053	1,962	2,000	2,400	2,620	620	31.0 %
53100	Operating Supplies	11	43	150	50	150	0	0.0 %
53150	Publication & Subscription	574	457	739	700	744	5	0.7 %
53290	Non Cap Equipment (< 5000)	0	210	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**21,094**	**21,991**	**27,927**	**21,503**	**28,967**	**1,040**	**3.7%**
57110	Garage repairs pd to city gar.	111	350	680	680	756	76	11.2 %
57115	Fuel expense pd to city gar.	849	774	1,470	1,470	931	(539)	(36.7%)
57200	Reimbursement to IT Fund	25,900	27,500	44,247	44,247	49,427	5,180	11.7 %
59295	Hydrant Rental	32,583	33,641	33,641	33,641	33,641	0	0.0 %
59515	Interfund Copy Reimbursement	0	0	0	0	0	0	0.0 %
59540	Interfund Postage Reimbursemt	245	285	400	300	400	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**59,688**	**62,550**	**80,438**	**80,338**	**85,155**	**4,717**	**5.9%**
DEPARTMENT TOTAL		**249,482**	**257,717**	**288,970**	**282,431**	**302,572**	**13,602**	**4.7%**

Fund 101 General
Dept 0321 Fire - Operations

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	1,703,650	1,739,214	1,909,307	1,857,980	1,952,000	42,693	2.2 %
51200	Overtime	108,070	194,274	97,000	129,830	105,000	8,000	8.2 %
51210	Holiday Overtime	4,993	3,103	4,000	8,460	4,000	0	0.0 %
51220	Training Overtime	68,518	46,995	77,500	62,600	74,110	(3,390)	(4.4%)
51230	Special Event Overtime	10,076	8,972	8,700	8,990	9,000	300	3.4 %
51300	Holiday Pay	58,651	73,609	76,000	76,320	81,000	5,000	6.6 %
51400	Longevity Pay	41,466	42,979	46,000	47,290	53,000	7,000	15.2 %
51450	Temporary Supervisory Pay	11,729	14,191	14,700	18,180	15,200	500	3.4 %
	TOTAL SALARIES AND WAGES	**2,007,153**	**2,123,337**	**2,233,207**	**2,209,650**	**2,293,310**	**60,103**	**2.7%**
51510	Fire Retirement System	507,734	514,708	533,000	565,260	565,000	32,000	6.0 %
51600	Health Insurance	280,277	299,346	347,000	339,950	375,000	28,000	8.1 %
51610	Life Insurance	4,370	3,918	4,930	4,100	5,000	70	1.4 %
51750	Workers Compensation	25,019	23,984	31,000	37,730	44,000	13,000	41.9 %
51800	Medicare	23,026	25,522	28,000	27,950	29,700	1,700	6.1 %
	TOTAL FRINGE BENEFITS	**840,426**	**867,478**	**943,930**	**974,990**	**1,018,700**	**74,770**	**7.9%**
52000	Professional Services	9	387	722	490	731	9	1.2 %
52005	Employee Physicals	19,077	24,709	26,800	19,395	27,850	1,050	3.9 %
52205	Dues & Memberships	225	225	225	225	300	75	33.3 %
52230	Uniform Rental & Laundry	7,337	7,578	6,900	6,250	6,900	0	0.0 %
52235	Laundry Expense	4,137	4,301	4,476	3,900	4,476	0	0.0 %
52270	Insurance	44,232	55,136	53,580	53,393	43,620	(9,960)	(18.6%)
52365	Inspections	0	1,124	900	900	900	0	0.0 %
52500	Utilities-not City of Sidney	57,127	50,251	58,248	63,300	59,598	1,350	2.3 %
52600	Physical Fitness	7,451	4,050	3,921	8,100	14,400	10,479	267.3 %
52615	Fitness Equipment	0	0	8,179	0	0	(8,179)	(100.0%)
52625	Clothing Allowance	11,309	10,560	14,243	12,000	14,671	428	3.0 %
52650	Travel & Training	22,385	25,115	33,930	30,000	31,530	(2,400)	(7.1%)
52710	Automotive Maintenance	30,907	46,411	36,340	36,000	38,800	2,460	6.8 %
52730	Building & Grounds Maintenance	10,847	13,925	11,990	11,990	12,890	900	7.5 %
52750	Equipment Maintenance	30,516	29,937	24,621	28,000	25,525	904	3.7 %
52760	EMT Maintenance	4,144	3,700	4,538	3,737	4,638	100	2.2 %
52761	SCBA Maintenance	2,778	3,097	5,854	5,500	3,950	(1,904)	(32.5%)
52800	Improvement & Repairs	2,615	2,232	15,100	14,830	5,200	(9,900)	(65.6%)
53100	Operating Supplies	6,423	7,680	6,450	6,500	7,410	960	14.9 %
53125	Photography Supplies	47	166	100	50	100	0	0.0 %
53150	Publication & Subscription	699	750	930	900	930	0	0.0 %
53290	Non Cap Equipment (< 5000)	14,989	21,717	30,041	31,658	32,390	2,349	7.8 %
53400	EMS Supplies	11,834	11,057	13,305	13,300	8,642	(4,663)	(35.0%)
53405	HAZMAT Supplies	3,222	3,841	7,923	7,500	6,220	(1,703)	(21.5%)
53410	Damaged Equipment Replacement	0	0	895	895	200	(695)	(77.7%)
53420	HAZMAT Replacement Supplies	209	343	500	200	500	0	0.0 %
53430	EMS Equipment	1,760	715	2,360	2,360	1,745	(615)	(26.1%)
53435	Fire Equipment	17,876	18,200	19,990	19,990	23,530	3,540	17.7 %
53610	Small Tools	0	649	500	500	500	0	0.0 %
57000	City Utilities Charged to Dept	3,011	2,494	2,400	2,500	2,875	475	19.8 %
57105	Stormwater Utility Fee	0	129	130	205	229	99	76.2 %
	TOTAL CONTRACTUAL AND MATERIALS	**315,165**	**350,481**	**396,091**	**384,568**	**381,250**	**(14,841)**	**-3.7%**
55000	Capital equipment	0	5,530	0	0	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**0**	**5,530**	**0**	**0**	**0**	**0**	**0.0%**

Fund 101 General
Dept 0321 Fire - Operations

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
57110	Garage repairs pd to city gar.	3,499	2,019	5,350	2,500	5,951	601	11.2 %
57115	Fuel expense pd to city gar.	16,719	21,592	31,320	31,320	27,114	(4,206)	(13.4%)
	TOTAL INTERFUND SERVICES USED	**20,218**	**23,611**	**36,670**	**33,820**	**33,065**	**(3,605)**	**-9.8%**
DEPARTMENT TOTAL		**3,182,962**	**3,370,437**	**3,609,898**	**3,603,028**	**3,726,325**	**116,427**	**3.2%**

Fund 101 General
Dept 0322 Fire - Prevention & Inspection

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	189,923	196,554	202,499	201,380	208,200	5,701	2.8 %
51200	Overtime	5,709	15,494	8,400	12,050	10,300	1,900	22.6 %
51210	Holiday Overtime	2,316	1,261	1,050	1,310	1,080	30	2.9 %
51220	Training Overtime	2,747	2,500	2,400	2,440	2,600	200	8.3 %
51230	Special Event Overtime	540	193	1,700	360	1,750	50	2.9 %
51300	Holiday Pay	0	0	0	220	0	0	0.0 %
51400	Longevity Pay	6,364	6,555	7,000	6,470	6,700	(300)	(4.3%)
	TOTAL SALARIES AND WAGES	**207,598**	**222,556**	**223,049**	**224,230**	**230,630**	**7,581**	**3.4%**
51510	Fire Retirement System	50,988	52,553	52,400	41,990	56,000	3,600	6.9 %
51600	Health Insurance	30,741	37,225	39,600	39,440	42,400	2,800	7.1 %
51610	Life Insurance	338	374	450	380	450	0	0.0 %
51750	Workers Compensation	2,549	2,504	3,100	3,960	4,500	1,400	45.2 %
51800	Medicare	1,789	1,949	2,000	2,170	2,120	120	6.0 %
	TOTAL FRINGE BENEFITS	**86,405**	**94,604**	**97,550**	**87,940**	**105,470**	**7,920**	**8.1%**
52005	Employee Physicals	1,822	2,488	1,780	1,779	2,340	560	31.5 %
52205	Dues & Memberships	245	430	605	605	605	0	0.0 %
52230	Uniform Rental & Laundry	3,097	4,326	5,165	3,050	5,165	0	0.0 %
52240	Printing	135	0	225	225	225	0	0.0 %
52270	Insurance	1,392	1,779	1,700	1,414	2,000	300	17.6 %
52375	Laboratory Fees	0	0	200	0	200	0	0.0 %
52465	Safety Education Expenses	4,467	4,893	5,335	5,000	5,025	(310)	(5.8%)
52466	Fire Prevention Week Expenses	360	472	1,075	1,000	775	(300)	(27.9%)
52467	Special Events Expenses	983	3,741	1,040	2,000	1,350	310	29.8 %
52545	UPS & Express Mail	0	0	50	15	50	0	0.0 %
52600	Physical Fitness	956	450	550	1,350	1,440	890	161.8 %
52625	Clothing Allowance	1,904	1,523	1,705	1,300	1,758	53	3.1 %
52650	Travel & Training	4,944	1,475	8,020	6,000	6,270	(1,750)	(21.8%)
52710	Automotive Maintenance	45	0	500	375	500	0	0.0 %
52750	Equipment Maintenance	170	1,862	5,075	5,000	1,225	(3,850)	(75.9%)
53000	Office Supplies	636	426	650	600	1,150	500	76.9 %
53100	Operating Supplies	(630)	1,426	750	200	750	0	0.0 %
53125	Photography Supplies	36	192	325	100	325	0	0.0 %
53150	Publication & Subscription	1,010	1,332	1,403	1,200	1,421	18	1.3 %
53290	Non Cap Equipment (< 5000)	419	576	1,010	0	450	(560)	(55.4%)
	TOTAL CONTRACTUAL AND MATERIALS	**21,989**	**27,392**	**37,163**	**31,213**	**33,024**	**(4,139)**	**-11.1%**
57110	Garage repairs pd to city gar.	2,730	2,806	1,280	500	1,424	144	11.3 %
57115	Fuel expense pd to city gar.	3,377	4,387	6,450	6,450	5,226	(1,224)	(19.0%)
57200	Reimbursement to IT Fund	4,000	4,210	4,462	4,462	4,998	536	12.0 %
59540	Interfund Postage Reimbursemt	87	41	150	50	150	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**10,195**	**11,443**	**12,342**	**11,462**	**11,798**	**(544)**	**-4.4%**
DEPARTMENT TOTAL		**326,187**	**355,997**	**370,104**	**354,845**	**380,922**	**10,818**	**2.9%**

Fund 101 General
Dept 0410 Municipal Court

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	586,692	589,019	606,000	592,000	616,100	10,100	1.7 %
51005	Temporary Seasonal Wages	6,332	6,999	8,000	8,000	8,000	0	0.0 %
51200	Overtime	0	191	0	0	0	0	0.0 %
51400	Longevity Pay	11,189	8,297	8,600	6,450	6,700	(1,900)	(22.1%)
	TOTAL SALARIES AND WAGES	**604,213**	**604,507**	**622,600**	**606,450**	**630,800**	**8,200**	**1.3%**
51500	PERS	82,659	83,379	101,500	98,610	88,500	(13,000)	(12.8%)
51600	Health Insurance	101,803	111,955	123,510	122,290	136,000	12,490	10.1 %
51610	Life Insurance	2,174	2,036	2,175	1,990	2,200	25	1.1 %
51700	Unemployment Compensation	5,350	0	0	7,800	0	0	0.0 %
51750	Workers Compensation	7,558	7,298	8,800	11,540	12,300	3,500	39.8 %
51800	Medicare	7,934	8,057	8,500	8,310	8,600	100	1.2 %
	TOTAL FRINGE BENEFITS	**207,478**	**212,725**	**244,485**	**250,540**	**247,600**	**3,115**	**1.3%**
52000	Professional Services	7,364	3,614	3,900	3,900	3,500	(400)	(10.3%)
52030	Jury & Witness Payments	20	(6)	150	150	150	0	0.0 %
52205	Dues & Memberships	1,460	1,857	1,792	1,792	1,525	(267)	(14.9%)
52215	Legal Advertising	84	0	250	250	250	0	0.0 %
52240	Printing	1,665	3,660	7,462	4,462	6,900	(562)	(7.5%)
52265	Maintenance Services	19,727	19,777	28,076	28,668	21,176	(6,900)	(24.6%)
52270	Insurance	12,785	15,895	17,351	17,351	15,235	(2,116)	(12.2%)
52292	Equipment Rental	6,960	5,220	7,170	7,170	3,500	(3,670)	(51.2%)
52350	Recording & Filing Fees	0	0	150	0	200	50	33.3 %
52450	Visiting Judge Expenses	0	0	300	0	300	0	0.0 %
52452	Jury Expense	0	0	150	0	150	0	0.0 %
52455	Bailiff Expense	9	0	50	0	50	0	0.0 %
52492	Court Home Arrest Program	8,388	12,569	17,000	21,142	15,000	(2,000)	(11.8%)
52500	Utilities-not City of Sidney	52,415	50,700	52,570	52,570	56,970	4,400	8.4 %
52520	Phone (LD/cell/blackberry)	12,734	12,532	13,699	13,699	14,109	410	3.0 %
52540	Postage pd to 3rd Parties	177	188	180	180	185	5	2.8 %
52545	UPS & Express Mail	31	11	100	100	100	0	0.0 %
52600	Physical Fitness	1,313	2,715	3,600	1,848	2,575	(1,025)	(28.5%)
52625	Clothing Allowance	20	0	450	450	100	(350)	(77.8%)
52650	Travel & Training	5,044	7,122	8,500	8,500	11,500	3,000	35.3 %
52690	Recruiting Expense	485	0	60	60	60	0	0.0 %
52730	Building & Grounds Maintenance	18,225	12,098	17,452	17,452	17,380	(72)	(0.4%)
52750	Equipment Maintenance	8,665	8,532	11,200	11,200	13,200	2,000	17.9 %
53000	Office Supplies	9,303	12,255	9,772	9,772	9,300	(472)	(4.8%)
53100	Operating Supplies	6,271	7,434	7,745	8,389	6,000	(1,745)	(22.5%)
53150	Publication & Subscription	9,611	4,048	6,387	6,387	4,500	(1,887)	(29.5%)
53290	Non Cap Equipment (< 5000)	3,361	948	3,000	3,000	8,825	5,825	194.2 %
54350	Law Library	20,855	21,981	15,600	21,600	15,000	(600)	(3.8%)
57000	City Utilities Charged to Dept	707	673	530	700	805	275	51.9 %
57105	Stormwater Utility Fee	0	90	90	45	30	(60)	(66.8%)
	TOTAL CONTRACTUAL AND MATERIALS	**207,679**	**203,912**	**234,736**	**240,836**	**228,575**	**(6,161)**	**-2.6%**
57110	Garage repairs pd to city gar.	1,331	2,134	3,000	3,000	3,337	337	11.2 %
57115	Fuel expense pd to city gar.	3,391	4,373	5,450	5,450	3,277	(2,173)	(39.9%)
57200	Reimbursement to IT Fund	66,700	34,500	35,022	35,022	35,663	641	1.8 %
59515	Interfund Copy Reimbursement	(303)	0	10	0	10	0	0.0 %
59540	Interfund Postage Reimbursemt	18,702	22,257	20,157	20,157	20,762	605	3.0 %
	TOTAL INTERFUND SERVICES USED	**89,822**	**63,265**	**63,639**	**63,629**	**63,049**	**(590)**	**-0.9%**
DEPARTMENT TOTAL		**1,109,192**	**1,084,409**	**1,165,460**	**1,161,455**	**1,170,024**	**4,564**	**0.4%**

Fund 101 General
Dept 0411 Prosecutor

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	111,701	112,887	113,700	113,620	116,000	2,300	2.0 %
51200	Overtime	0	206	0	0	0	0	0.0 %
51400	Longevity Pay	3,336	3,372	3,500	3,410	4,650	1,150	32.9 %
	TOTAL SALARIES AND WAGES	**115,037**	**116,465**	**117,200**	**117,030**	**120,650**	**3,450**	**2.9%**
51500	PERS	16,181	15,975	19,100	18,750	17,000	(2,100)	(11.0%)
51600	Health Insurance	3,702	3,996	4,750	4,740	5,100	350	7.4 %
51610	Life Insurance	299	276	300	280	300	0	0.0 %
51750	Workers Compensation	1,235	1,167	1,650	1,770	2,300	650	39.4 %
51800	Medicare	1,610	1,663	1,700	1,650	1,750	50	2.9 %
	TOTAL FRINGE BENEFITS	**23,027**	**23,078**	**27,500**	**27,190**	**26,450**	**(1,050)**	**-3.8%**
52000	Professional Services	0	658	2,080	2,080	2,390	310	14.9 %
52040	Public Defender	55,200	56,856	58,570	58,570	60,330	1,760	3.0 %
52205	Dues & Memberships	75	425	500	500	500	0	0.0 %
52270	Insurance	570	708	680	540	590	(90)	(13.2%)
52357	Court of Appeals Costs	0	150	150	150	150	0	0.0 %
52520	Phone (LD/cell/blackberry)	109	42	100	100	100	0	0.0 %
52650	Travel & Training	371	241	571	600	620	49	8.6 %
52750	Equipment Maintenance	737	1,050	800	800	800	0	0.0 %
53000	Office Supplies	671	692	400	400	600	200	50.0 %
53150	Publication & Subscription	305	183	778	780	800	22	2.8 %
53290	Non Cap Equipment (< 5000)	0	0	0	910	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**58,037**	**61,006**	**64,629**	**65,430**	**66,880**	**2,251**	**3.5%**
57200	Reimbursement to IT Fund	5,250	5,520	4,564	4,564	4,362	(202)	(4.4%)
59515	Interfund Copy Reimbursement	0	0	50	0	0	(50)	(100.0%)
59540	Interfund Postage Reimbursemt	291	377	301	310	350	49	16.4 %
	TOTAL INTERFUND SERVICES USED	**5,541**	**5,897**	**4,915**	**4,874**	**4,712**	**(203)**	**-4.1%**
DEPARTMENT TOTAL		**201,642**	**206,445**	**214,244**	**214,524**	**218,692**	**4,448**	**2.1%**

Fund 101 General
Dept 0601 Parks - Administration

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	73,251	75,446	77,800	47,600	67,700	(10,100)	(13.0%)
51005	Temporary Seasonal Wages	5,090	7,011	7,400	6,820	7,950	550	7.4 %
51400	Longevity Pay	2,930	3,018	3,200	2,080	0	(3,200)	(100.0%)
	TOTAL SALARIES AND WAGES	**81,270**	**85,475**	**88,400**	**56,500**	**75,650**	**(12,750)**	**-14.4%**
51500	PERS	12,868	11,726	14,400	10,730	10,600	(3,800)	(26.4%)
51600	Health Insurance	3,702	3,996	4,300	2,420	8,700	4,400	102.3 %
51610	Life Insurance	150	138	150	70	150	0	0.0 %
51750	Workers Compensation	969	982	1,250	1,620	1,500	250	20.0 %
51800	Medicare	81	102	200	100	1,100	900	450.0 %
	TOTAL FRINGE BENEFITS	**17,770**	**16,945**	**20,300**	**14,940**	**22,050**	**1,750**	**8.6%**
52000	Professional Services	3,369	3,893	5,000	5,000	0	(5,000)	(100.0%)
52005	Employee Physicals	0	0	0	450	476	476	100.0 %
52205	Dues & Memberships	165	180	350	350	350	0	0.0 %
52240	Printing	0	7,000	0	0	0	0	0.0 %
52270	Insurance	569	708	680	575	590	(90)	(13.2%)
52520	Phone (LD/cell/blackberry)	350	220	400	400	400	0	0.0 %
52540	Postage pd to 3rd Parties	0	0	190	190	195	5	2.6 %
52545	UPS & Express Mail	16	38	60	60	60	0	0.0 %
52600	Physical Fitness	450	450	450	450	463	13	2.9 %
52650	Travel & Training	803	858	810	810	830	20	2.5 %
52750	Equipment Maintenance	0	0	50	50	50	0	0.0 %
53000	Office Supplies	671	717	600	600	610	10	1.7 %
53020	Paper & Preprinted Forms	148	41	150	150	250	100	66.7 %
53290	Non Cap Equipment (< 5000)	0	0	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**6,541**	**14,104**	**8,740**	**9,085**	**4,274**	**(4,466)**	**-51.1%**
57110	Garage repairs pd to city gar.	851	1,531	1,000	1,000	1,146	146	14.6 %
57115	Fuel expense pd to city gar.	731	1,115	1,430	1,430	1,380	(50)	(3.5%)
57200	Reimbursement to IT Fund	12,950	17,680	18,699	18,699	22,256	3,557	19.0 %
59515	Interfund Copy Reimbursement	0	16	0	190	190	190	100.0 %
59540	Interfund Postage Reimbursemt	140	146	190	190	190	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**14,672**	**20,488**	**21,319**	**21,509**	**25,162**	**3,843**	**18.0%**
DEPARTMENT TOTAL		**120,254**	**137,012**	**138,759**	**102,034**	**127,136**	**(11,623)**	**-8.4%**

Fund 101 General
Dept 0602 Parks - Recreation Programs

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	44,200	47,142	50,000	49,930	53,250	3,250	6.5 %
51005	Temporary Seasonal Wages	25,064	30,104	29,900	29,900	30,700	800	2.7 %
51200	Overtime	0	0	0	50	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**69,264**	**77,246**	**79,900**	**79,880**	**83,950**	**4,050**	**5.1%**
51500	PERS	8,076	10,593	13,000	13,020	11,800	(1,200)	(9.2%)
51600	Health Insurance	11,484	12,408	13,300	13,150	14,200	900	6.8 %
51610	Life Insurance	150	138	150	140	150	0	0.0 %
51750	Workers Compensation	891	814	1,200	1,240	1,600	400	33.3 %
51800	Medicare	977	1,099	1,200	1,250	1,300	100	8.3 %
	TOTAL FRINGE BENEFITS	**21,576**	**25,051**	**28,850**	**28,800**	**29,050**	**200**	**0.7%**
52000	Professional Services	10,906	12,123	12,830	12,030	9,265	(3,565)	(27.8%)
52205	Dues & Memberships	98	98	100	100	100	0	0.0 %
52240	Printing	540	540	1,180	1,180	1,200	20	1.7 %
52270	Insurance	495	665	640	510	555	(85)	(13.3%)
52290	Rent	3,550	3,500	2,865	3,500	3,500	635	22.2 %
52421	Recreation Program Expenses	790	0	0	0	0	0	0.0 %
52475	Food Service Program	8,411	10,718	15,000	17,000	17,000	2,000	13.3 %
52490	Senior Citizen Recreation Prog	510	500	515	515	515	0	0.0 %
52500	Utilities-not City of Sidney	13,495	11,772	14,900	14,900	15,347	447	3.0 %
52520	Phone (LD/cell/blackberry)	766	637	970	920	920	(50)	(5.2%)
52650	Travel & Training	1,417	701	770	770	770	0	0.0 %
53100	Operating Supplies	14,706	13,479	11,770	12,700	10,000	(1,770)	(15.0%)
57000	City Utilities Charged to Dept	2,037	3,233	2,575	2,575	2,965	390	15.1 %
	TOTAL CONTRACTUAL AND MATERIALS	**57,719**	**57,967**	**64,115**	**66,700**	**62,137**	**(1,978)**	**-3.1%**
57110	Garage repairs pd to city gar.	2,748	2,572	2,780	2,780	3,337	557	20.0 %
57115	Fuel expense pd to city gar.	1,142	1,523	950	1,100	1,294	344	36.2 %
	TOTAL INTERFUND SERVICES USED	**3,890**	**4,096**	**3,730**	**3,880**	**4,631**	**901**	**24.2%**
DEPARTMENT TOTAL		**152,450**	**164,361**	**176,595**	**179,260**	**179,768**	**3,173**	**1.8%**

Fund 101 General
Dept 0604 Parks - Parks & Public Grounds

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	378,966	394,359	408,700	409,080	419,500	10,800	2.6 %
51005	Temporary Seasonal Wages	116,505	114,688	125,500	125,030	131,500	6,000	4.8 %
51200	Overtime	5,253	6,789	7,900	7,900	8,150	250	3.2 %
51210	Holiday Overtime	0	700	1,100	1,020	1,140	40	3.6 %
51300	Holiday Pay	0	225	0	0	0	0	0.0 %
51400	Longevity Pay	5,965	6,144	6,900	6,830	7,350	450	6.5 %
51450	Temporary Supervisory Pay	92	0	100	2,320	100	0	0.0 %
	TOTAL SALARIES AND WAGES	**506,782**	**522,906**	**550,200**	**552,180**	**567,740**	**17,540**	**3.2%**
51500	PERS	70,417	70,005	89,500	92,440	80,000	(9,500)	(10.6%)
51600	Health Insurance	80,020	88,494	96,700	86,900	93,000	(3,700)	(3.8%)
51610	Life Insurance	1,196	1,093	1,200	1,080	1,200	0	0.0 %
51700	Unemployment Compensation	13,537	1,244	0	0	0	0	0.0 %
51750	Workers Compensation	6,216	5,620	7,750	9,400	11,000	3,250	41.9 %
51800	Medicare	6,484	6,653	7,300	7,780	7,550	250	3.4 %
	TOTAL FRINGE BENEFITS	**177,870**	**173,109**	**202,450**	**197,600**	**192,750**	**(9,700)**	**-4.8%**
52000	Professional Services	1,562	448	500	500	500	0	0.0 %
52005	Employee Physicals	489	630	750	750	775	25	3.3 %
52205	Dues & Memberships	390	245	450	250	300	(150)	(33.3%)
52230	Uniform Rental & Laundry	4,875	5,893	4,600	4,550	4,700	100	2.2 %
52235	Laundry Expense	1,159	1,281	1,250	1,200	1,290	40	3.2 %
52265	Maintenance Services	0	0	100	95	100	0	0.0 %
52270	Insurance	7,656	9,712	9,260	9,190	8,050	(1,210)	(13.1%)
52292	Equipment Rental	10,347	7,881	9,765	11,500	12,000	2,235	22.9 %
52380	Landfill Fees	1,195	1,220	1,520	2,900	3,000	1,480	97.4 %
52414	Work Release Program	57,000	57,000	57,000	57,000	57,000	0	0.0 %
52500	Utilities-not City of Sidney	1,523	1,260	1,500	1,455	1,550	50	3.3 %
52520	Phone (LD/cell/blackberry)	1,372	1,164	1,500	1,200	1,550	50	3.3 %
52600	Physical Fitness	1,103	900	930	925	925	(5)	(0.5%)
52625	Clothing Allowance	991	1,098	1,050	1,000	1,080	30	2.9 %
52650	Travel & Training	885	1,626	1,800	1,800	2,800	1,000	55.6 %
52750	Equipment Maintenance	9,293	8,476	9,850	9,800	10,150	300	3.0 %
52775	Tree Maintenance	1,270	5,968	6,150	6,100	6,300	150	2.4 %
52800	Improvement & Repairs	14,269	11,019	12,360	12,300	7,360	(5,000)	(40.5%)
53100	Operating Supplies	12,245	10,815	11,700	10,700	11,000	(700)	(6.0%)
53101	Safety Supplies	1,294	1,002	1,400	1,400	2,520	1,120	80.0 %
53200	Vehicle Fuel \ Oil \ Fluids pa	424	413	800	290	310	(490)	(61.3%)
53290	Non Cap Equipment (< 5000)	15,883	6,908	9,450	11,000	6,100	(3,350)	(35.4%)
53550	Chemicals	5,321	5,427	6,250	13,750	6,500	250	4.0 %
53610	Small Tools	442	748	545	540	560	15	2.8 %
53620	Paint	2,158	2,219	2,900	2,900	2,400	(500)	(17.2%)
53650	Construction Materials	3,934	4,675	4,500	4,450	4,600	100	2.2 %
54000	Real Estate Taxes	354	567	830	830	0	(830)	(100.0%)
54270	Leads Service	0	240	1,810	1,800	1,300	(510)	(28.2%)
57000	City Utilities Charged to Dept	184	788	315	315	365	50	15.9 %
57105	Stormwater Utility Fee	0	4,751	4,755	4,745	4,741	(14)	(0.3%)
	TOTAL CONTRACTUAL AND MATERIALS	**157,620**	**154,375**	**165,590**	**175,235**	**159,826**	**(5,764)**	**-3.5%**
55000	Capital equipment	11,945	0	9,000	9,000	5,340	(3,660)	(40.7%)
	TOTAL CAPITAL OUTLAY	**11,945**	**0**	**9,000**	**9,000**	**5,340**	**(3,660)**	**-40.7%**

Fund 101 General
Dept 0604 Parks - Parks & Public Grounds

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
57110	Garage repairs pd to city gar.	36,955	38,024	42,500	43,030	47,832	5,332	12.5 %
57115	Fuel expense pd to city gar.	34,164	36,602	49,715	49,715	44,845	(4,870)	(9.8%)
57120	Service Center Building Reimb.	20,700	19,319	22,610	22,610	29,361	6,751	29.9 %
	TOTAL INTERFUND SERVICES USED	**91,818**	**93,945**	**114,825**	**115,355**	**122,038**	**7,213**	**6.3%**
DEPARTMENT TOTAL		**946,034**	**944,335**	**1,042,065**	**1,049,370**	**1,047,694**	**5,629**	**0.5%**

Fund 101 General
Dept 0604 Parks - Parks & Public Grounds

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
57110	Garage repairs pd to city gar.	36,955	38,024	42,500	43,030	47,832	5,332	12.5 %
57115	Fuel expense pd to city gar.	34,164	36,602	49,715	49,715	44,845	(4,870)	(9.8%)
57120	Service Center Building Reimb.	20,700	19,319	22,610	22,610	31,911	9,301	41.1 %
	TOTAL INTERFUND SERVICES USED	**91,818**	**93,945**	**114,825**	**115,355**	**124,588**	**9,763**	**8.5%**
DEPARTMENT TOTAL		**946,034**	**944,335**	**1,042,065**	**1,049,370**	**1,050,244**	**8,179**	**0.8%**

Fund 101 General
Dept 0606 Urban Forest Managemnt

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
52260	Tree Planting	546	18,075	25,200	15,000	20,000	(5,200)	(20.6%)
52650	Travel & Training	0	1,814	1,092	1,000	1,000	(92)	(8.5%)
52775	Tree Maintenance	22,419	35,809	54,408	54,000	50,000	(4,408)	(8.1%)
	TOTAL CONTRACTUAL AND MATERIALS	**22,965**	**55,698**	**80,700**	**70,000**	**71,000**	**(9,700)**	**-12.0%**
55000	Capital equipment	0	0	2,500	0	0	(2,500)	(100.0%)
	TOTAL CAPITAL OUTLAY	**0**	**0**	**2,500**	**0**	**0**	**(2,500)**	**-100.0%**
DEPARTMENT TOTAL		**22,965**	**55,698**	**83,200**	**70,000**	**71,000**	**(12,200)**	**-14.7%**

Fund 101 General
Dept 0607 Parks - Senior Center

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
52000	Professional Services	744	751	1,060	1,000	1,090	30	2.8 %
52270	Insurance	3,452	4,292	5,200	5,180	4,675	(525)	(10.1%)
52500	Utilities-not City of Sidney	26,374	25,208	24,531	28,000	29,700	5,169	21.1 %
52520	Phone (LD/cell/blackberry)	459	459	575	550	590	15	2.6 %
52730	Building & Grounds Maintenance	1,231	1,653	2,290	2,000	1,740	(550)	(24.0%)
52750	Equipment Maintenance	5,098	3,247	3,750	3,885	3,860	110	2.9 %
52800	Improvement & Repairs	0	145	10,439	5,700	3,000	(7,439)	(71.3%)
53100	Operating Supplies	331	305	560	560	575	15	2.7 %
53290	Non Cap Equipment (< 5000)	0	1,897	0	0	1,200	1,200	100.0 %
54000	Real Estate Taxes	0	105	155	155	0	(155)	(100.0%)
	TOTAL CONTRACTUAL AND MATERIALS	**37,690**	**38,063**	**48,560**	**47,030**	**46,430**	**(2,130)**	**-4.4%**
55000	Capital equipment	0	9,630	5,500	7,000	0	(5,500)	(100.0%)
	TOTAL CAPITAL OUTLAY	**0**	**9,630**	**5,500**	**7,000**	**0**	**(5,500)**	**-100.0%**
DEPARTMENT TOTAL		**37,690**	**47,693**	**54,060**	**54,030**	**46,430**	**(7,630)**	**-14.1%**

Fund 101 General
Dept 1003 Planning

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	58,625	55,796	65,200	65,370	70,700	5,500	8.4 %
51005	Temporary Seasonal Wages	3,213	1,914	5,300	4,200	5,250	(50)	(0.9%)
51200	Overtime	351	234	420	160	425	5	1.2 %
	TOTAL SALARIES AND WAGES	**62,188**	**57,944**	**70,920**	**69,730**	**76,375**	**5,455**	**7.7%**
51500	PERS	8,618	7,886	11,500	11,080	10,700	(800)	(7.0%)
51600	Health Insurance	11,484	12,408	13,200	13,150	14,200	1,000	7.6 %
51610	Life Insurance	150	123	150	140	150	0	0.0 %
51750	Workers Compensation	713	739	1,000	1,200	1,450	450	45.0 %
51800	Medicare	850	804	1,100	1,050	1,150	50	4.5 %
	TOTAL FRINGE BENEFITS	**21,814**	**21,959**	**26,950**	**26,620**	**27,650**	**700**	**2.6%**
52000	Professional Services	1,361	1,340	2,500	2,500	9,500	7,000	280.0 %
52205	Dues & Memberships	8,658	8,691	14,710	14,752	8,670	(6,040)	(41.1%)
52215	Legal Advertising	4,982	5,559	6,280	6,610	5,660	(620)	(9.9%)
52240	Printing	0	48	130	150	150	20	15.4 %
52270	Insurance	198	295	290	115	250	(40)	(13.8%)
52350	Recording & Filing Fees	0	0	225	225	230	5	2.2 %
52520	Phone (LD/cell/blackberry)	510	422	527	527	540	13	2.5 %
52545	UPS & Express Mail	14	48	56	50	50	(6)	(10.7%)
52600	Physical Fitness	450	450	462	462	475	13	2.8 %
52650	Travel & Training	5,195	2,223	1,520	1,520	1,445	(75)	(4.9%)
53000	Office Supplies	174	229	336	600	650	314	93.5 %
53150	Publication & Subscription	102	48	90	125	130	40	43.7 %
53290	Non Cap Equipment (< 5000)	3,000	180	0	0	0	0	0.0 %
53620	Paint	6,311	9,675	8,502	8,000	8,240	(262)	(3.1%)
54300	Refunds to 3rd parties	4	100	20	20	20	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**30,960**	**29,307**	**35,648**	**35,656**	**36,010**	**362**	**1.0%**
57200	Reimbursement to IT Fund	2,500	7,660	4,156	4,156	8,847	4,691	112.9 %
59515	Interfund Copy Reimbursement	54	63	120	120	125	5	4.2 %
59540	Interfund Postage Reimbursemt	558	765	545	545	560	15	2.8 %
	TOTAL INTERFUND SERVICES USED	**3,112**	**8,488**	**4,821**	**4,821**	**9,532**	**4,711**	**97.7%**
DEPARTMENT TOTAL		**118,075**	**117,698**	**138,339**	**136,827**	**149,567**	**11,228**	**8.1%**

Fund 101 General
Dept 1101 Building Inspection

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	90,078	100,228	103,500	102,570	100,850	(2,650)	(2.6%)
51200	Overtime	785	240	900	110	900	0	0.0 %
51450	Temporary Supervisory Pay	0	277	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**90,864**	**100,745**	**104,400**	**102,680**	**101,750**	**(2,650)**	**-2.5%**
51500	PERS	12,646	13,183	16,100	17,550	14,300	(1,800)	(11.2%)
51600	Health Insurance	11,484	12,408	13,500	13,400	14,400	900	6.7 %
51610	Life Insurance	224	207	220	210	225	5	2.3 %
51750	Workers Compensation	981	963	1,400	1,810	1,900	500	35.7 %
51800	Medicare	1,279	1,435	1,500	1,470	1,500	0	0.0 %
	TOTAL FRINGE BENEFITS	**26,614**	**28,196**	**32,720**	**34,440**	**32,325**	**(395)**	**-1.2%**
52205	Dues & Memberships	125	215	200	200	225	25	12.5 %
52230	Uniform Rental & Laundry	464	416	480	406	480	0	0.0 %
52240	Printing	50	0	50	50	50	0	0.0 %
52270	Insurance	840	1,093	1,050	956	995	(55)	(5.2%)
52520	Phone (LD/cell/blackberry)	565	610	1,198	700	1,180	(18)	(1.5%)
52650	Travel & Training	535	405	1,200	1,200	1,475	275	22.9 %
52750	Equipment Maintenance	0	60	100	40	100	0	0.0 %
53000	Office Supplies	337	336	470	370	520	50	10.6 %
53020	Paper & Preprinted Forms	293	0	322	250	150	(172)	(53.4%)
53100	Operating Supplies	47	176	200	191	200	0	0.0 %
53150	Publication & Subscription	90	175	450	450	510	60	13.3 %
	TOTAL CONTRACTUAL AND MATERIALS	**3,346**	**3,486**	**5,720**	**4,813**	**5,885**	**165**	**2.9%**
57110	Garage repairs pd to city gar.	2,657	1,435	1,865	1,865	1,669	(196)	(10.5%)
57115	Fuel expense pd to city gar.	2,312	1,975	3,685	3,685	2,484	(1,201)	(32.6%)
57200	Reimbursement to IT Fund	4,300	4,470	5,231	5,231	5,331	100	1.9 %
59515	Interfund Copy Reimbursement	149	106	385	200	750	365	94.8 %
59540	Interfund Postage Reimbursemt	1,552	533	1,150	1,100	1,150	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**10,970**	**8,520**	**12,316**	**12,081**	**11,384**	**(932)**	**-7.6%**
DEPARTMENT TOTAL		**131,794**	**140,947**	**155,156**	**154,014**	**151,344**	**(3,812)**	**-2.5%**

Fund 101 General
Dept 1102 Engineering

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	388,856	403,340	419,300	419,250	429,200	9,900	2.4 %
51005	Temporary Seasonal Wages	9,382	4,848	6,865	7,400	6,000	(865)	(12.6%)
51200	Overtime	650	2,552	2,485	1,260	3,400	915	36.8 %
51210	Holiday Overtime	0	342	1,150	850	0	(1,150)	(100.0%)
51400	Longevity Pay	8,942	10,040	10,400	10,350	10,500	100	1.0 %
	TOTAL SALARIES AND WAGES	**407,830**	**421,122**	**440,200**	**439,110**	**449,100**	**8,900**	**2.0%**
51500	PERS	56,991	57,394	71,500	70,440	63,000	(8,500)	(11.9%)
51600	Health Insurance	64,833	77,632	87,700	82,650	89,000	1,300	1.5 %
51610	Life Insurance	1,047	966	1,100	970	1,100	0	0.0 %
51750	Workers Compensation	4,883	4,756	6,200	7,360	8,700	2,500	40.3 %
51800	Medicare	4,806	4,982	5,500	5,250	5,700	200	3.6 %
	TOTAL FRINGE BENEFITS	**132,560**	**145,729**	**172,000**	**166,670**	**167,500**	**(4,500)**	**-2.6%**
52000	Professional Services	1,942	2,357	2,020	2,020	3,940	1,920	95.0 %
52045	Software Implementation	0	399	0	0	0	0	0.0 %
52205	Dues & Memberships	610	589	645	912	862	218	33.7 %
52240	Printing	0	1,128	1,200	1,200	0	(1,200)	(100.0%)
52245	Microfilming\Record Restoratio	1,680	0	400	300	0	(400)	(100.0%)
52270	Insurance	2,297	3,052	2,920	2,230	2,080	(840)	(28.8%)
52350	Recording & Filing Fees	146	174	200	233	400	200	100.0 %
52520	Phone (LD/cell/blackberry)	1,677	2,588	2,266	2,266	3,449	1,183	52.2 %
52540	Postage pd to 3rd Parties	(1)	0	0	0	0	0	0.0 %
52545	UPS & Express Mail	74	132	156	156	175	19	12.2 %
52600	Physical Fitness	900	987	1,527	930	1,025	(502)	(32.9%)
52625	Clothing Allowance	1,625	1,777	1,784	1,780	1,836	52	2.9 %
52650	Travel & Training	1,577	3,021	6,130	4,200	7,130	1,000	16.3 %
52750	Equipment Maintenance	4,390	4,475	4,801	4,810	3,110	(1,691)	(35.2%)
53000	Office Supplies	1,349	1,788	690	690	660	(30)	(4.3%)
53100	Operating Supplies	2,571	1,485	3,252	3,400	2,847	(405)	(12.4%)
53101	Safety Supplies	120	10	80	156	383	303	378.8 %
53150	Publication & Subscription	147	0	100	100	100	0	0.0 %
53290	Non Cap Equipment (< 5000)	1,110	613	5,224	5,224	1,877	(3,347)	(64.1%)
	TOTAL CONTRACTUAL AND MATERIALS	**22,212**	**24,575**	**33,394**	**30,607**	**29,874**	**(3,520)**	**-10.5%**
55000	Capital equipment	0	0	0	0	9,800	9,800	100.0 %
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**9,800**	**9,800**	**100.0%**
57110	Garage repairs pd to city gar.	3,274	5,121	5,489	5,489	5,701	212	3.9 %
57115	Fuel expense pd to city gar.	5,055	6,233	9,359	9,359	5,982	(3,377)	(36.1%)
57200	Reimbursement to IT Fund	11,200	16,400	31,006	31,006	37,955	6,949	22.4 %
59515	Interfund Copy Reimbursement	851	1,416	1,000	1,000	1,000	0	0.0 %
59540	Interfund Postage Reimbursemt	698	1,060	750	2,000	2,000	1,250	166.7 %
	TOTAL INTERFUND SERVICES USED	**21,078**	**30,230**	**47,604**	**48,854**	**52,638**	**5,034**	**10.6%**
DEPARTMENT TOTAL		**583,680**	**621,656**	**693,198**	**685,241**	**708,912**	**15,714**	**2.3%**

Fund 101 General
Dept 1104 Public Works

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	85,489	88,038	90,200	90,170	93,100	2,900	3.2 %
	TOTAL SALARIES AND WAGES	**85,489**	**88,038**	**90,200**	**90,170**	**93,100**	**2,900**	**3.2%**
51500	PERS	11,967	12,013	14,650	14,450	13,100	(1,550)	(10.6%)
51600	Health Insurance	0	0	500	500	500	0	0.0 %
51610	Life Insurance	150	138	150	140	150	0	0.0 %
51750	Workers Compensation	1,017	938	1,300	1,450	1,800	500	38.5 %
51800	Medicare	1,272	1,309	1,400	1,350	1,350	(50)	(3.6%)
	TOTAL FRINGE BENEFITS	**14,405**	**14,399**	**18,000**	**17,890**	**16,900**	**(1,100)**	**-6.1%**
52000	Professional Services	450	600	2,000	1,200	1,250	(750)	(37.5%)
52005	Employee Physicals	433	0	566	566	583	17	3.0 %
52205	Dues & Memberships	119	122	150	125	150	0	0.0 %
52270	Insurance	500	671	650	520	565	(85)	(13.1%)
52467	Special Events Expenses	0	378	0	0	0	0	0.0 %
52520	Phone (LD/cell/blackberry)	227	193	344	250	344	0	0.0 %
52545	UPS & Express Mail	0	(5)	25	25	25	0	0.0 %
52600	Physical Fitness	450	450	450	450	465	15	3.3 %
52650	Travel & Training	149	381	1,360	600	1,285	(75)	(5.5%)
52670	Car/Mileage Allowance	1,800	1,800	1,800	1,800	1,800	0	0.0 %
53000	Office Supplies	224	63	290	271	250	(40)	(13.8%)
53100	Operating Supplies	62	575	575	300	175	(400)	(69.6%)
53101	Safety Supplies	71	0	100	110	100	0	0.0 %
53150	Publication & Subscription	20	88	125	117	625	500	400.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**4,505**	**5,316**	**8,435**	**6,334**	**7,617**	**(818)**	**-9.7%**
57200	Reimbursement to IT Fund	2,900	3,700	4,128	4,128	4,351	223	5.4 %
59515	Interfund Copy Reimbursement	69	37	155	155	155	0	0.0 %
59540	Interfund Postage Reimbursemt	43	46	50	30	50	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**3,013**	**3,783**	**4,333**	**4,313**	**4,556**	**223**	**5.1%**
DEPARTMENT TOTAL		**107,411**	**111,536**	**120,968**	**118,707**	**122,173**	**1,205**	**1.0%**

Fund 101 General
Dept 1105 Code Enforcement

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	49,772	50,835	52,400	52,360	54,100	1,700	3.2 %
51005	Temporary Seasonal Wages	8,766	9,810	12,300	11,230	12,700	400	3.3 %
51200	Overtime	53	73	220	0	225	5	2.3 %
51400	Longevity Pay	1,974	2,033	2,100	2,100	2,175	75	3.6 %
	TOTAL SALARIES AND WAGES	**60,565**	**62,752**	**67,020**	**65,690**	**69,200**	**2,180**	**3.3%**
51500	PERS	8,516	8,602	10,900	11,020	9,800	(1,100)	(10.1%)
51600	Health Insurance	7,038	7,605	8,100	8,060	8,700	600	7.4 %
51610	Life Insurance	150	138	150	140	150	0	0.0 %
51750	Workers Compensation	746	733	950	1,140	1,300	350	36.8 %
51800	Medicare	133	142	200	250	185	(15)	(7.5%)
	TOTAL FRINGE BENEFITS	**16,583**	**17,221**	**20,300**	**20,610**	**20,135**	**(165)**	**-0.8%**
52205	Dues & Memberships	20	25	65	65	65	0	0.0 %
52230	Uniform Rental & Laundry	851	1,394	1,210	1,350	1,210	0	0.0 %
52240	Printing	143	0	150	150	150	0	0.0 %
52250	Auto Towing & Storage	120	180	750	200	750	0	0.0 %
52270	Insurance	347	480	460	345	545	85	18.5 %
52520	Phone (LD/cell/blackberry)	268	251	360	280	360	0	0.0 %
52545	UPS & Express Mail	4	0	0	0	0	0	0.0 %
52625	Clothing Allowance	277	351	450	300	450	0	0.0 %
52650	Travel & Training	121	44	150	50	150	0	0.0 %
53000	Office Supplies	239	225	620	400	620	0	0.0 %
53100	Operating Supplies	0	0	200	25	200	0	0.0 %
53125	Photography Supplies	50	0	50	0	50	0	0.0 %
53150	Publication & Subscription	203	213	210	210	210	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**2,642**	**3,164**	**4,675**	**3,375**	**4,760**	**85**	**1.8%**
57110	Garage repairs pd to city gar.	748	857	1,300	1,300	890	(410)	(31.5%)
57115	Fuel expense pd to city gar.	1,247	1,402	1,510	1,510	1,760	250	16.6 %
57200	Reimbursement to IT Fund	3,800	4,330	5,386	5,386	5,822	436	8.1 %
59515	Interfund Copy Reimbursement	202	203	500	300	500	0	0.0 %
59540	Interfund Postage Reimbursemt	3,603	3,719	4,000	4,000	4,000	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**9,599**	**10,511**	**12,696**	**12,496**	**12,972**	**276**	**2.2%**
DEPARTMENT TOTAL		**89,390**	**93,648**	**104,691**	**102,171**	**107,067**	**2,376**	**2.3%**

Fund 210 Street
Dept 0801 Street - Administration

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	76,264	79,404	81,800	82,060	85,000	3,200	3.9 %
51200	Overtime	79	177	590	190	630	40	6.8 %
51400	Longevity Pay	248	256	300	270	275	(25)	(8.3%)
	TOTAL SALARIES AND WAGES	**76,591**	**79,837**	**82,690**	**82,520**	**85,905**	**3,215**	**3.9%**
51500	PERS	10,712	10,958	13,500	12,910	12,500	(1,000)	(7.4%)
51600	Health Insurance	7,964	8,604	9,200	9,120	9,800	600	6.5 %
51610	Life Insurance	195	172	200	180	200	0	0.0 %
51750	Workers Compensation	944	999	1,200	1,460	1,600	400	33.3 %
51800	Medicare	1,090	1,136	1,200	1,170	1,250	50	4.2 %
	TOTAL FRINGE BENEFITS	**20,905**	**21,870**	**25,300**	**24,840**	**25,350**	**50**	**0.2%**
52205	Dues & Memberships	174	122	180	180	150	(30)	(16.7%)
52230	Uniform Rental & Laundry	117	378	487	610	610	123	25.3 %
52240	Printing	0	0	150	0	0	(150)	(100.0%)
52270	Insurance	550	732	681	685	605	(76)	(11.1%)
52520	Phone (LD/cell/blackberry)	542	627	651	545	1,305	654	100.5 %
52545	UPS & Express Mail	64	32	12	0	0	(12)	(100.0%)
52600	Physical Fitness	450	450	462	462	476	14	3.0 %
52650	Travel & Training	1,588	2,097	2,050	2,050	2,100	50	2.4 %
53000	Office Supplies	521	1,246	38	55	100	62	163.2 %
53101	Safety Supplies	64	124	150	75	100	(50)	(33.3%)
57105	Stormwater Utility Fee	0	45,753	72,500	65,820	72,479	(21)	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**4,068**	**51,561**	**77,361**	**70,482**	**77,925**	**564**	**0.7%**
59000	Interfund reimbursements	0	0	0	0	99,000	99,000	100.0 %
59505	General Fund Admin. Reimb.	95,000	97,850	100,786	100,786	123,810	23,024	22.8 %
	TOTAL OTHER	**95,000**	**97,850**	**100,786**	**100,786**	**222,810**	**122,024**	**121.1%**
57110	Garage repairs pd to city gar.	1,441	1,698	1,700	1,165	3,000	1,300	76.5 %
57115	Fuel expense pd to city gar.	3,907	5,135	4,975	4,600	7,934	2,959	59.5 %
57200	Reimbursement to IT Fund	2,500	3,720	5,902	5,902	9,938	4,036	68.4 %
59515	Interfund Copy Reimbursement	11	0	0	0	0	0	0.0 %
59540	Interfund Postage Reimbursemt	66	77	17	0	0	(17)	(100.0%)
	TOTAL INTERFUND SERVICES USED	**7,925**	**10,630**	**12,594**	**11,667**	**20,872**	**8,278**	**65.7%**
DEPARTMENT TOTAL		**204,488**	**261,746**	**298,731**	**290,295**	**432,862**	**134,131**	**44.9%**

Fund 210 Street
Dept 0802 Street - General Maintenance

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	305,639	305,445	320,500	320,330	327,600	7,100	2.2 %
51005	Temporary Seasonal Wages	18,730	13,201	27,600	13,000	28,000	400	1.4 %
51200	Overtime	12,893	10,474	12,000	12,000	11,900	(100)	(0.8%)
51210	Holiday Overtime	126	1,208	1,000	1,040	0	(1,000)	(100.0%)
51400	Longevity Pay	6,665	6,494	5,500	5,470	5,500	0	0.0 %
51450	Temporary Supervisory Pay	0	0	150	80	0	(150)	(100.0%)
	TOTAL SALARIES AND WAGES	**344,052**	**336,822**	**366,750**	**351,920**	**373,000**	**6,250**	**1.7%**
51500	PERS	46,863	49,083	59,400	58,900	52,200	(7,200)	(12.1%)
51600	Health Insurance	37,044	40,716	48,000	47,650	51,100	3,100	6.5 %
51610	Life Insurance	1,047	992	1,050	1,020	1,050	0	0.0 %
51700	Unemployment Compensation	0	1,456	1,500	0	0	(1,500)	(100.0%)
51750	Workers Compensation	5,383	4,629	5,200	6,780	7,300	2,100	40.4 %
51800	Medicare	4,263	4,446	5,400	5,180	5,450	50	0.9 %
	TOTAL FRINGE BENEFITS	**94,599**	**101,321**	**120,550**	**119,530**	**117,100**	**(3,450)**	**-2.9%**
52230	Uniform Rental & Laundry	1,804	2,364	2,266	2,260	2,266	0	0.0 %
52270	Insurance	12,581	15,689	14,940	16,000	14,280	(660)	(4.4%)
52380	Landfill Fees	3,345	6,124	6,150	6,200	6,695	545	8.9 %
52520	Phone (LD/cell/blackberry)	0	0	0	0	700	700	100.0 %
52600	Physical Fitness	315	0	462	0	0	(462)	(100.0%)
52650	Travel & Training	3,304	1,736	2,022	2,200	1,950	(72)	(3.6%)
52680	Call-out Meals	28	136	0	0	0	0	0.0 %
52750	Equipment Maintenance	2,171	4,238	5,835	2,500	4,000	(1,835)	(31.5%)
53100	Operating Supplies	3,028	2,852	2,766	2,700	3,000	234	8.5 %
53101	Safety Supplies	552	1,159	2,200	2,200	2,000	(200)	(9.1%)
53290	Non Cap Equipment (< 5000)	2,547	0	0	0	0	0	0.0 %
53550	Chemicals	17,914	5,747	0	0	0	0	0.0 %
53610	Small Tools	0	258	200	200	200	0	0.0 %
53650	Construction Materials	17,768	18,333	27,500	28,500	39,000	11,500	41.8 %
	TOTAL CONTRACTUAL AND MATERIALS	**65,356**	**58,635**	**64,341**	**62,760**	**74,091**	**9,750**	**15.2%**
55000	Capital equipment	0	285,755	96,000	0	0	(96,000)	(100.0%)
	TOTAL CAPITAL OUTLAY	**0**	**285,755**	**96,000**	**0**	**0**	**(96,000)**	**-100.0%**
58828	Transfer to Separation Pay Fd.	11,000	5,000	32,000	32,000	20,600	(11,400)	(35.6%)
	TOTAL OTHER	**11,000**	**5,000**	**32,000**	**32,000**	**20,600**	**(11,400)**	**-35.6%**
57110	Garage repairs pd to city gar.	52,900	51,559	49,965	49,965	51,500	1,535	3.1 %
57115	Fuel expense pd to city gar.	15,901	25,903	38,740	38,740	25,872	(12,868)	(33.2%)
57120	Service Center Building Reimb.	30,900	28,838	33,751	33,751	43,837	10,086	29.9 %
	TOTAL INTERFUND SERVICES USED	**99,701**	**106,300**	**122,456**	**122,456**	**121,209**	**(1,247)**	**-1.0%**
DEPARTMENT TOTAL		**614,709**	**893,832**	**802,097**	**688,666**	**706,000**	**(96,097)**	**-12.0%**

Fund 210 Street
Dept 0803 Street - Winter Maintenance

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	0	4,730	0	0	0	0	0.0 %
51200	Overtime	6,176	35,343	43,295	46,010	30,000	(13,295)	(30.7%)
51210	Holiday Overtime	1,466	0	2,325	2,330	0	(2,325)	(100.0%)
	TOTAL SALARIES AND WAGES	**7,642**	**40,073**	**45,620**	**48,340**	**30,000**	**(15,620)**	**-34.2%**
51500	PERS	2,702	3,271	4,580	6,770	4,200	(380)	(8.3%)
51750	Workers Compensation	0	0	400	0	500	100	25.0 %
51800	Medicare	61	379	500	600	500	0	0.0 %
	TOTAL FRINGE BENEFITS	**2,763**	**3,649**	**5,480**	**7,370**	**5,200**	**(280)**	**-5.1%**
52292	Equipment Rental	0	13,237	5,506	5,600	6,000	494	9.0 %
52680	Call-out Meals	134	1,028	1,125	1,125	725	(400)	(35.6%)
52750	Equipment Maintenance	0	7,431	309	309	400	91	29.4 %
53100	Operating Supplies	2,755	1,503	7,100	7,100	7,100	0	0.0 %
53200	Vehicle Fuel \ Oil \ Fluids pa	0	1,000	1,000	0	0	(1,000)	(100.0%)
53290	Non Cap Equipment (< 5000)	1,192	7,977	0	0	0	0	0.0 %
53550	Chemicals	72,045	63,178	135,344	170,000	180,000	44,656	33.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**76,126**	**95,353**	**150,384**	**184,134**	**194,225**	**43,841**	**29.2%**
55000	Capital equipment	0	0	0	96,000	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**96,000**	**0**	**0**	**0.0%**
57110	Garage repairs pd to city gar.	12,656	16,354	7,000	7,000	5,562	(1,438)	(20.5%)
57115	Fuel expense pd to city gar.	0	365	4,925	4,925	8,452	3,527	71.6 %
	TOTAL INTERFUND SERVICES USED	**12,656**	**16,720**	**11,925**	**11,925**	**14,014**	**2,089**	**17.5%**
DEPARTMENT TOTAL		**99,186**	**155,795**	**213,409**	**347,769**	**243,439**	**30,030**	**14.1%**

Fund 210 Street
Dept 0804 Street - Traffic Control

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	93,819	97,635	100,580	100,410	102,200	1,620	1.6 %
51005	Temporary Seasonal Wages	9,091	8,922	10,300	8,670	10,650	350	3.4 %
51200	Overtime	6,394	5,596	4,450	4,460	4,400	(50)	(1.1%)
51210	Holiday Overtime	366	750	600	590	0	(600)	(100.0%)
51400	Longevity Pay	3,139	3,455	3,600	3,560	4,200	600	16.7 %
51450	Temporary Supervisory Pay	0	85	250	250	250	0	0.0 %
	TOTAL SALARIES AND WAGES	**112,810**	**116,443**	**119,780**	**117,940**	**121,700**	**1,920**	**1.6%**
51500	PERS	15,718	15,827	19,500	21,320	17,200	(2,300)	(11.8%)
51600	Health Insurance	14,829	16,010	17,100	16,920	18,300	1,200	7.0 %
51610	Life Insurance	299	267	300	270	300	0	0.0 %
51750	Workers Compensation	1,512	1,400	1,700	2,220	2,300	600	35.3 %
51800	Medicare	775	795	1,000	1,170	925	(75)	(7.5%)
	TOTAL FRINGE BENEFITS	**33,133**	**34,300**	**39,600**	**41,900**	**39,025**	**(575)**	**-1.5%**
52000	Professional Services	1,900	4,124	4,000	4,000	22,000	18,000	450.0 %
52230	Uniform Rental & Laundry	451	585	550	550	550	0	0.0 %
52270	Insurance	1,568	1,999	1,910	1,750	1,655	(255)	(13.4%)
52500	Utilities-not City of Sidney	23,320	24,471	24,840	24,500	32,000	7,160	28.8 %
52650	Travel & Training	2,090	1,450	1,750	1,750	1,750	0	0.0 %
52750	Equipment Maintenance	889	694	500	1,400	500	0	0.0 %
52770	Controller Maintenance	10,700	9,650	12,000	12,000	12,000	0	0.0 %
53100	Operating Supplies	7,698	5,537	8,500	8,500	8,500	0	0.0 %
53101	Safety Supplies	193	252	342	350	300	(42)	(12.3%)
53290	Non Cap Equipment (< 5000)	304	8,033	0	0	0	0	0.0 %
53610	Small Tools	0	30	58	100	100	42	72.8 %
53620	Paint	17,824	21,687	23,000	23,000	11,000	(12,000)	(52.2%)
53650	Construction Materials	340	0	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**67,276**	**78,513**	**77,450**	**77,900**	**90,355**	**12,905**	**16.7%**
57110	Garage repairs pd to city gar.	2,214	2,731	4,320	4,500	5,562	1,242	28.8 %
57115	Fuel expense pd to city gar.	3,195	2,610	4,400	4,400	3,570	(830)	(18.9%)
	TOTAL INTERFUND SERVICES USED	**5,409**	**5,341**	**8,720**	**8,900**	**9,132**	**412**	**4.7%**
DEPARTMENT TOTAL		**218,628**	**234,598**	**245,550**	**246,640**	**260,212**	**14,662**	**6.0%**

Fund 213 Municipal Income Tax
Dept 0120 Municipal Income Tax

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	132,371	137,218	141,400	141,340	0	(141,400)	(100.0%)
51200	Overtime	272	140	500	220	0	(500)	(100.0%)
51400	Longevity Pay	1,565	1,663	1,800	1,720	0	(1,800)	(100.0%)
	TOTAL SALARIES AND WAGES	**134,208**	**139,021**	**143,700**	**143,280**	**0**	**(143,700)**	**-100.0%**
51500	PERS	18,815	19,059	23,400	22,940	0	(23,400)	(100.0%)
51600	Health Insurance	17,779	19,206	20,600	20,350	0	(20,600)	(100.0%)
51610	Life Insurance	449	414	450	420	0	(450)	(100.0%)
51750	Workers Compensation	1,578	1,530	2,100	2,420	0	(2,100)	(100.0%)
51800	Medicare	1,824	1,941	2,100	1,960	0	(2,100)	(100.0%)
	TOTAL FRINGE BENEFITS	**40,445**	**42,150**	**48,650**	**48,090**	**0**	**(48,650)**	**-100.0%**
52005	Employee Physicals	377	0	0	0	0	0	0.0 %
52205	Dues & Memberships	130	140	150	145	0	(150)	(100.0%)
52240	Printing	2,577	936	2,370	1,414	0	(2,370)	(100.0%)
52270	Insurance	500	670	650	685	0	(650)	(100.0%)
52292	Equipment Rental	0	0	200	0	0	(200)	(100.0%)
52325	Bank Fees	0	0	2,800	0	0	(2,800)	(100.0%)
52520	Phone (LD/cell/blackberry)	157	92	100	25	0	(100)	(100.0%)
52540	Postage pd to 3rd Parties	1,799	1,711	1,800	1,800	0	(1,800)	(100.0%)
52545	UPS & Express Mail	32	0	25	0	0	(25)	(100.0%)
52600	Physical Fitness	0	80	83	0	0	(83)	(100.0%)
52650	Travel & Training	1,550	1,953	2,290	2,290	0	(2,290)	(100.0%)
52750	Equipment Maintenance	186	630	1,000	400	0	(1,000)	(100.0%)
53000	Office Supplies	2,017	1,077	1,500	1,500	0	(1,500)	(100.0%)
53150	Publication & Subscription	1,931	410	440	440	0	(440)	(100.0%)
	TOTAL CONTRACTUAL AND MATERIALS	**11,257**	**7,700**	**13,408**	**8,699**	**0**	**(13,408)**	**-100.0%**
58800	Transfer to General Fund	10,243,360	10,993,762	10,825,117	10,090,118	10,170,719	(654,398)	(6.0%)
58808	Transfer to Capital Impr. Fund	2,560,840	2,748,441	2,706,279	2,522,511	2,565,430	(140,849)	(5.2%)
	TOTAL OTHER	**12,804,200**	**13,742,203**	**13,531,396**	**12,612,629**	**12,736,149**	**(795,247)**	**-5.9%**
57200	Reimbursement to IT Fund	8,800	12,600	13,616	13,616	0	(13,616)	(100.0%)
59540	Interfund Postage Reimbursemt	3,627	4,227	5,350	5,350	0	(5,350)	(100.0%)
59570	Interfund Utility Billing Reim	0	0	0	0	229,550	229,550	100.0 %
	TOTAL INTERFUND SERVICES USED	**12,427**	**16,827**	**18,966**	**18,966**	**229,550**	**210,584**	**1,110.3%**
DEPARTMENT TOTAL		**13,002,537**	**13,947,901**	**13,756,120**	**12,831,664**	**12,965,699**	**(790,421)**	**-5.7%**

Fund 219 Separation Pay
Dept 0135 Separation Pay

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51100	Separation Pay	237,318	113,277	158,900	80,610	195,400	36,500	23.0 %
	TOTAL SALARIES AND WAGES	**237,318**	**113,277**	**158,900**	**80,610**	**195,400**	**36,500**	**23.0%**
51500	PERS	6,627	0	0	0	0	0	0.0 %
	TOTAL FRINGE BENEFITS	**6,627**	**0**	**0**	**0**	**0**	**0**	**0.0%**
DEPARTMENT TOTAL		**243,945**	**113,277**	**158,900**	**80,610**	**195,400**	**36,500**	**23.0%**

Fund 220 Parking Enforcement
Dept 0260 Parking Meter

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	24,169	26,350	28,400	28,000	30,625	2,225	7.8 %
	TOTAL SALARIES AND WAGES	**24,169**	**26,350**	**28,400**	**28,000**	**30,625**	**2,225**	**7.8%**
51500	PERS	3,386	3,547	4,700	4,470	4,300	(400)	(8.5%)
51750	Workers Compensation	304	303	400	500	600	200	50.0 %
51800	Medicare	351	382	500	410	450	(50)	(10.0%)
	TOTAL FRINGE BENEFITS	**4,040**	**4,233**	**5,600**	**5,380**	**5,350**	**(250)**	**-4.5%**
52010	Contractual Services	750	750	750	750	750	0	0.0 %
52240	Printing	639	0	1,000	1,000	1,000	0	0.0 %
52270	Insurance	61	75	80	35	70	(10)	(12.5%)
52500	Utilities-not City of Sidney	109	110	129	129	129	0	0.0 %
52625	Clothing Allowance	335	432	500	400	500	0	0.0 %
53000	Office Supplies	8	6	0	0	0	0	0.0 %
53100	Operating Supplies	218	0	200	500	200	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	0	2,300	2,300	0	(2,300)	(100.0%)
54000	Real Estate Taxes	640	722	723	723	723	0	0.0 %
57105	Stormwater Utility Fee	0	0	0	175	229	229	100.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**2,760**	**2,096**	**5,682**	**6,012**	**3,601**	**(2,081)**	**-36.6%**
59505	General Fund Admin. Reimb.	0	0	0	0	4,500	4,500	100.0 %
	TOTAL OTHER	**0**	**0**	**0**	**0**	**4,500**	**4,500**	**100.0%**
59540	Interfund Postage Reimbursemt	248	241	250	250	250	0	0.0 %
59570	Interfund Utility Billing Reim	5,100	5,152	5,578	5,578	0	(5,578)	(100.0%)
	TOTAL INTERFUND SERVICES USED	**5,348**	**5,393**	**5,828**	**5,828**	**250**	**(5,578)**	**-95.7%**
DEPARTMENT TOTAL		**36,316**	**38,071**	**45,510**	**45,220**	**44,326**	**(1,184)**	**-2.6%**

Fund 221 Drug Law Enforcement
Dept 0240 Drug Law Enforcement

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
53100	Operating Supplies	20,812	30,657	30,290	26,300	22,000	(8,290)	(27.4%)
	TOTAL CONTRACTUAL AND MATERIALS	**20,812**	**30,657**	**30,290**	**26,300**	**22,000**	**(8,290)**	**-27.4%**
55000	Capital equipment	0	13,322	0	0	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**0**	**13,322**	**0**	**0**	**0**	**0**	**0.0%**
DEPARTMENT TOTAL		**20,812**	**43,979**	**30,290**	**26,300**	**22,000**	**(8,290)**	**-27.4%**

Fund 222 Law Enforcement
Dept 0250 Law Enforcement

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
52000	Professional Services	0	69	0	0	0	0	0.0 %
53100	Operating Supplies	13,101	13,178	57,855	25,000	15,000	(42,855)	(74.1%)
54405	Auction Fees	0	2,513	750	750	750	0	0.0 %
54420	Paid to Other Governments	8,125	0	0	0	0	0	0.0 %
54500	Reimbursements to 3rd parties	5,000	0	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**26,226**	**15,760**	**58,605**	**25,750**	**15,750**	**(42,855)**	**-73.1%**
55000	Capital equipment	0	0	8,145	41,340	0	(8,145)	(100.0%)
	TOTAL CAPITAL OUTLAY	**0**	**0**	**8,145**	**41,340**	**0**	**(8,145)**	**-100.0%**
DEPARTMENT TOTAL		**26,226**	**15,760**	**66,750**	**67,090**	**15,750**	**(51,000)**	**-76.4%**

Fund 224 Enforcement & Education
Dept 0270 Enforcement & Education

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51200	Overtime	6,374	3,152	2,965	2,965	2,807	(158)	(5.3%)
51210	Holiday Overtime	1,065	786	2,640	2,640	4,679	2,039	77.2 %
	TOTAL SALARIES AND WAGES	**7,439**	**3,938**	**5,605**	**5,605**	**7,486**	**1,881**	**33.6%**
51520	Police Retirement System	1,358	526	1,095	1,095	1,460	365	33.3 %
51800	Medicare	92	49	90	90	110	20	22.2 %
	TOTAL FRINGE BENEFITS	**1,450**	**576**	**1,185**	**1,185**	**1,570**	**385**	**32.5%**
53100	Operating Supplies	1,281	1,548	1,500	1,500	1,500	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**1,281**	**1,548**	**1,500**	**1,500**	**1,500**	**0**	**0.0%**
DEPARTMENT TOTAL		**10,170**	**6,062**	**8,290**	**8,290**	**10,556**	**2,266**	**27.3%**

Fund 225 Health Department Building
Dept 0535 Health Department Building

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
52270	Insurance	1,717	2,135	2,040	1,860	1,765	(275)	(13.5%)
52730	Building & Grounds Maintenance	5,321	6,813	13,800	13,000	26,600	12,800	92.8 %
53100	Operating Supplies	77	0	100	100	0	(100)	(100.0%)
	TOTAL CONTRACTUAL AND MATERIALS	**7,115**	**8,947**	**15,940**	**14,960**	**28,365**	**12,425**	**77.9%**
54100	Debt - Principal	20,000	20,000	0	0	0	0	0.0 %
54120	Debt - Interest	1,715	735	0	0	0	0	0.0 %
	TOTAL DEBT SERVICE	**21,715**	**20,735**	**0**	**0**	**0**	**0**	**0.0%**
DEPARTMENT TOTAL		**28,830**	**29,682**	**15,940**	**14,960**	**28,365**	**12,425**	**77.9%**

Fund 226 Probation Grant
Dept 0412 Probation Grant

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	36,359	38,408	42,000	42,000	43,375	1,375	3.3 %
51400	Longevity Pay	0	815	900	840	875	(25)	(2.8%)
	TOTAL SALARIES AND WAGES	**36,359**	**39,223**	**42,900**	**42,840**	**44,250**	**1,350**	**3.1%**
51500	PERS	5,389	5,099	7,000	6,960	6,200	(800)	(11.4%)
51600	Health Insurance	5,140	8,546	0	0	0	0	0.0 %
51610	Life Insurance	150	138	150	140	150	0	0.0 %
51750	Workers Compensation	506	597	650	190	850	200	30.8 %
51800	Medicare	506	551	700	600	650	(50)	(7.1%)
	TOTAL FRINGE BENEFITS	**11,690**	**14,932**	**8,500**	**7,890**	**7,850**	**(650)**	**-7.6%**
53000	Office Supplies	0	1,080	750	0	0	(750)	(100.0%)
53100	Operating Supplies	0	855	850	0	0	(850)	(100.0%)
54420	Paid to Other Governments	1,989	6	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**1,989**	**1,941**	**1,600**	**0**	**0**	**(1,600)**	**-100.0%**
55000	Capital equipment	0	397	0	0	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**0**	**397**	**0**	**0**	**0**	**0**	**0.0%**
DEPARTMENT TOTAL		**50,038**	**56,493**	**53,000**	**50,730**	**52,100**	**(900)**	**-1.7%**

Fund 358 Municipal Court Computer
Dept 1865 Municipal Court Computer

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
53075	Computer Supplies	0	6,929	5,423	5,450	5,000	(423)	(7.8%)
	TOTAL CONTRACTUAL AND MATERIALS	**0**	**6,929**	**5,423**	**5,450**	**5,000**	**(423)**	**-7.8%**
55000	Capital equipment	0	9,665	13,577	13,580	10,000	(3,577)	(26.3%)
	TOTAL CAPITAL OUTLAY	**0**	**9,665**	**13,577**	**13,580**	**10,000**	**(3,577)**	**-26.3%**
57200	Reimbursement to IT Fund	0	30,000	30,000	30,000	43,588	13,588	45.3 %
	TOTAL INTERFUND SERVICES USED	**0**	**30,000**	**30,000**	**30,000**	**43,588**	**13,588**	**45.3%**
DEPARTMENT TOTAL		**0**	**46,593**	**49,000**	**49,030**	**58,588**	**9,588**	**19.6%**

Fund 237 Cemetery
Dept 0501 Cemetery

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	102,223	100,319	102,900	102,820	104,700	1,800	1.7 %
51005	Temporary Seasonal Wages	15,492	21,669	22,300	22,310	23,000	700	3.1 %
51200	Overtime	2,177	4,725	6,100	6,060	6,300	200	3.3 %
51210	Holiday Overtime	349	293	0	570	0	0	0.0 %
51400	Longevity Pay	2,690	2,772	2,900	2,860	2,950	50	1.7 %
51450	Temporary Supervisory Pay	0	43	260	210	300	40	15.4 %
	TOTAL SALARIES AND WAGES	**122,933**	**129,821**	**134,460**	**134,830**	**137,250**	**2,790**	**2.1%**
51500	PERS	17,283	17,634	22,000	23,200	19,500	(2,500)	(11.4%)
51600	Health Insurance	11,484	9,059	9,100	8,960	9,700	600	6.6 %
51610	Life Insurance	299	271	300	280	300	0	0.0 %
51700	Unemployment Compensation	2,460	1,534	8,300	8,300	0	(8,300)	(100.0%)
51750	Workers Compensation	1,589	1,473	1,900	2,350	2,500	600	31.6 %
51800	Medicare	956	1,018	1,100	1,300	1,200	100	9.1 %
	TOTAL FRINGE BENEFITS	**34,070**	**30,989**	**42,700**	**44,390**	**33,200**	**(9,500)**	**-22.2%**
52010	Contractual Services	167	0	2,184	2,100	2,249	65	3.0 %
52205	Dues & Memberships	100	125	350	360	360	10	2.9 %
52215	Legal Advertising	0	0	500	515	515	15	3.0 %
52230	Uniform Rental & Laundry	706	613	725	645	645	(80)	(11.0%)
52270	Insurance	1,676	2,133	2,040	2,135	2,080	40	2.0 %
52500	Utilities-not City of Sidney	3,343	3,749	4,465	4,200	4,600	135	3.0 %
52520	Phone (LD/cell/blackberry)	19	717	1,166	1,000	1,200	34	2.9 %
52540	Postage pd to 3rd Parties	0	0	25	0	0	(25)	(100.0%)
52545	UPS & Express Mail	0	31	0	25	25	25	100.0 %
52600	Physical Fitness	450	450	450	462	476	26	5.8 %
52650	Travel & Training	104	50	1,000	1,000	1,000	0	0.0 %
52730	Building & Grounds Maintenance	2,407	1,207	3,960	3,700	4,000	40	1.0 %
52750	Equipment Maintenance	4,451	1,866	2,200	1,800	2,000	(200)	(9.1%)
52800	Improvement & Repairs	721	226	1,300	800	1,300	0	0.0 %
53000	Office Supplies	30	89	100	137	100	0	0.0 %
53100	Operating Supplies	47	237	175	0	100	(75)	(42.9%)
53101	Safety Supplies	420	535	700	600	700	0	0.0 %
53150	Publication & Subscription	0	49	190	150	150	(40)	(21.1%)
53250	Burial Vault & Foundation	1,747	1,918	2,335	2,300	2,405	70	3.0 %
53252	Mausoleum Supplies	1,385	1,734	1,500	750	1,650	150	10.0 %
53290	Non Cap Equipment (< 5000)	0	5,576	3,500	3,500	0	(3,500)	(100.0%)
53610	Small Tools	0	0	225	100	100	(125)	(55.6%)
53650	Construction Materials	156	37	545	450	545	0	0.0 %
57000	City Utilities Charged to Dept	390	557	600	0	0	(600)	(100.0%)
57105	Stormwater Utility Fee	0	807	805	975	1,026	221	27.4 %
	TOTAL CONTRACTUAL AND MATERIALS	**18,320**	**22,705**	**31,040**	**27,704**	**27,226**	**(3,814)**	**-12.3%**
55000	Capital equipment	9,213	0	6,000	6,000	0	(6,000)	(100.0%)
	TOTAL CAPITAL OUTLAY	**9,213**	**0**	**6,000**	**6,000**	**0**	**(6,000)**	**-100.0%**
57110	Garage repairs pd to city gar.	6,282	4,356	5,475	5,475	6,274	799	14.6 %
57115	Fuel expense pd to city gar.	5,361	6,693	9,050	9,050	6,468	(2,582)	(28.5%)
57200	Reimbursement to IT Fund	1,425	2,170	3,303	3,303	3,102	(201)	(6.1%)
59540	Interfund Postage Reimbursemt	5	6	0	0	0	0	0.0 %
59570	Interfund Utility Billing Reim	0	0	0	0	5,805	5,805	100.0 %
	TOTAL INTERFUND SERVICES USED	**13,073**	**13,225**	**17,828**	**17,828**	**21,649**	**3,821**	**21.4%**
DEPARTMENT TOTAL		**197,609**	**196,741**	**232,028**	**230,752**	**219,325**	**(12,703)**	**-5.5%**

Fund 238 Cemetery Maintenance
Dept 0520 Cemetery Maintenance

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
53100	Operating Supplies	329	328	400	400	400	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**329**	**328**	**400**	**400**	**400**	**0**	**0.0%**
58803	Transfer to Cemetery Fund	10,000	10,000	10,000	10,000	10,000	0	0.0 %
	TOTAL OTHER	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**0**	**0.0%**
DEPARTMENT TOTAL		**10,329**	**10,328**	**10,400**	**10,400**	**10,400**	**0**	**0.0%**

Fund 240 CDBG
Dept 1020 CDBG - Grant

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 08-09 % Change
51000	Salaries & Wages	0	6,660	0	0	0	0	0 %
	TOTAL SALARIES AND WAGES	**0**	**6,660**	**0**	**0**	**0**	**0**	**0 %**
51500	PERS	0	922	0	0	0	0	0 %
51610	Life Insurance	0	16	0	0	0	0	0 %
51800	Medicare	0	92	0	0	0	0	0 %
	TOTAL FRINGE BENEFITS	**0**	**1,030**	**0**	**0**	**0**	**0**	**0 %**
52002	CDBG Administration	50,116	35,654	52,300	68,800	7,000	(45,300)	(86.62)%
52009	CDBG Flood Drain & Util Imprv	0	0	38,600	38,600	0	(38,600)	(100.00)%
52012	CDBG Planning	2,063	2,437	0	0	0	0	0 %
52013	CDBG Downpmt/Rehab Assist	55,074	0	78,000	78,000	0	(78,000)	(100.00)%
52014	CDBG Implementation	33,895	32,607	0	0	0	0	0 %
52015	CDBG Fair Housing	7,376	4,439	4,000	10,835	0	(4,000)	(100.00)%
52016	CDBG Tenant Based Rent Assist	24,081	4,719	30,000	30,000	0	(30,000)	(100.00)%
52019	CDBG Sewer Facility Imprv	0	0	33,200	33,200	0	(33,200)	(100.00)%
	TOTAL CONTRACTUAL AND MATERIALS	**172,605**	**79,856**	**236,100**	**259,435**	**7,000**	**(229,100)**	**(97.0%)**
52017	CDBG Shelby St.	0	45,402	0	0	0	0	0 %
52018	CDBG Senior Center	0	23,500	0	0	0	0	0 %
55306	CDBG Private Rehab	24,465	230,200	304,000	304,000	0	(304,000)	(100.00)%
55307	CDBG Home Repair	18,502	7,780	32,000	32,000	0	(32,000)	(100.00)%
55317	Dangerous Bldg Demolition	0	0	0	0	70,500	70,500	100.00 %
55968	Formula 05-Downtown Rehab	30,018	0	0	0	0	0	0 %
55969	Formula 05-Deam Pk Play Equip	59,171	0	0	0	0	0	0 %
55970	Formula 05-SR29 ADA Sidewalks	54,400	0	0	0	0	0	0 %
55971	Formula=Park Play Structure	0	24,983	0	0	0	0	0 %
	TOTAL CAPITAL OUTLAY	**186,555**	**331,865**	**336,000**	**336,000**	**70,500**	**(265,500)**	**(79.0%)**
DEPARTMENT TOTAL		**359,160**	**419,412**	**572,100**	**595,435**	**77,500**	**(494,600)**	**-86.5%**

Fund 241 CDBG Loan
Dept 1030 CDBG Loan

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 08-09 % Change
52000	Professional Services	6,036	7,500	0	0	50,000	50,000	100.00 %
52470	CDBG LOAN Loans	0	4,177	10,000	223,155	0	(10,000)	(100.00)%
	TOTAL CONTRACTUAL AND MATERIALS	**6,036**	**11,677**	**10,000**	**223,155**	**50,000**	**40,000**	**400.0 %**
55000	Capital equipment	43,789	9,853	0	0	0	0	0 %
	TOTAL CAPITAL OUTLAY	**43,789**	**9,853**	**0**	**0**	**0**	**0**	**0 %**
DEPARTMENT TOTAL		**49,825**	**21,530**	**10,000**	**223,155**	**50,000**	**40,000**	**400.0%**

Fund 260 TIF - Kuther Road
Dept 1200 TIF- Kuther Road

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 08-09 % Change
52000	Professional Services	0	0	1,000	350	400	(600)	(60.0%)
	TOTAL CONTRACTUAL AND MATERIALS	**0**	**0**	**1,000**	**350**	**400**	**(600)**	**-60.0%**
59560	Interfund Loans Paid	0	0	240,000	240,000	0	(240,000)	(100.0%)
	TOTAL OTHER	**0**	**0**	**240,000**	**240,000**	**0**	**(240,000)**	**-100.0%**
54100	Debt - Principal	0	0	0	0	246,000	246,000	100.0 %
54120	Debt - Interest	0	0	5,000	3,471	6,765	1,765	35.3 %
	TOTAL DEBT SERVICE	**0**	**0**	**5,000**	**3,471**	**252,765**	**247,765**	**4,955.3%**
DEPARTMENT TOTAL		**0**	**0**	**246,000**	**243,821**	**253,165**	**7,165**	**2.9%**

Fund 261 TIF - Menards
Dept 1201 TIF - Menards

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 08-09 % Change
52000	Professional Services	0	0	1,051	900	1,000	(51)	(4.85)%
54423	Tax Sharing Payments	0	0	21,667	21,667	21,667	0	0 %
	TOTAL CONTRACTUAL AND MATERIALS	**0**	**0**	**22,718**	**22,567**	**22,667**	**(51)**	**(0.2%)**
59530	Interfund Reimb-Sewer Fund	0	0	650,000	650,000	0	(650,000)	(100.00)%
	TOTAL OTHER	**0**	**0**	**650,000**	**650,000**	**0**	**(650,000)**	**(100.0%)**
54100	Debt - Principal	0	0	0	0	650,000	650,000	100.00 %
54120	Debt - Interest	0	0	2,084	(1,500)	17,875	15,791	757.73 %
	TOTAL OTHER	**0**	**0**	**2,084**	**(1,500)**	**667,875**	**665,791**	**31,947.7 %**
DEPARTMENT TOTAL		**0**	**0**	**674,802**	**671,067**	**690,542**	**15,740**	**2.3%**

Fund 560 Water
Dept 2000 Water - Utility Billing

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	149,776	147,853	147,900	149,220	0	(147,900)	(100.0%)
51200	Overtime	426	255	950	230	0	(950)	(100.0%)
51400	Longevity Pay	3,399	2,819	3,400	3,330	0	(3,400)	(100.0%)
	TOTAL SALARIES AND WAGES	**153,601**	**150,927**	**152,250**	**152,780**	**0**	**(152,250)**	**-100.0%**
51500	PERS	21,827	21,029	25,000	24,320	0	(25,000)	(100.0%)
51600	Health Insurance	31,281	33,208	34,500	34,360	0	(34,500)	(100.0%)
51610	Life Insurance	426	413	450	420	0	(450)	(100.0%)
51750	Workers Compensation	1,871	1,930	2,130	2,720	0	(2,130)	(100.0%)
51800	Medicare	1,944	2,117	2,200	2,140	0	(2,200)	(100.0%)
	TOTAL FRINGE BENEFITS	**57,347**	**58,696**	**64,280**	**63,960**	**0**	**(64,280)**	**-100.0%**
52045	Software Implementation	0	1,198	3,000	3,000	0	(3,000)	(100.0%)
52240	Printing	1,326	3,070	3,000	3,000	0	(3,000)	(100.0%)
52270	Insurance	638	670	640	685	0	(640)	(100.0%)
52292	Equipment Rental	109	192	192	180	0	(192)	(100.0%)
52325	Bank Fees	2,274	3,869	6,500	6,500	0	(6,500)	(100.0%)
52520	Phone (LD/cell/blackberry)	292	234	250	250	0	(250)	(100.0%)
52540	Postage pd to 3rd Parties	8,800	10,400	12,000	10,600	0	(12,000)	(100.0%)
52545	UPS & Express Mail	5	0	0	36	0	0	0.0 %
52600	Physical Fitness	525	537	1,437	83	0	(1,437)	(100.0%)
52650	Travel & Training	1,314	1,422	3,851	3,851	0	(3,851)	(100.0%)
52750	Equipment Maintenance	361	612	450	450	0	(450)	(100.0%)
53000	Office Supplies	1,444	1,570	1,697	1,697	0	(1,697)	(100.0%)
53020	Paper & Preprinted Forms	41	83	275	275	0	(275)	(100.0%)
53290	Non Cap Equipment (< 5000)	2,790	95	1,025	0	0	(1,025)	(100.0%)
54310	Unapplied Cash Refunds	(280)	0	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**19,637**	**23,951**	**34,317**	**30,607**	**0**	**(34,317)**	**-100.0%**
57200	Reimbursement to IT Fund	11,500	15,470	22,485	22,485	0	(22,485)	(100.0%)
59540	Interfund Postage Reimbursemt	4,006	6,025	3,094	5,650	0	(3,094)	(100.0%)
	TOTAL INTERFUND SERVICES USED	**15,506**	**21,495**	**25,579**	**28,135**	**0**	**(25,579)**	**-100.0%**
DEPARTMENT TOTAL		**246,091**	**255,070**	**276,426**	**275,482**	**0**	**(276,426)**	**-100.0%**

Fund 560 Water
Dept 2001 Water - Administration

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	51,361	54,604	56,300	56,400	58,100	1,800	3.2 %
51200	Overtime	286	405	590	590	630	40	6.8 %
51400	Longevity Pay	323	665	350	350	375	25	7.1 %
	TOTAL SALARIES AND WAGES	**51,970**	**55,673**	**57,240**	**57,340**	**59,105**	**1,865**	**3.3%**
51500	PERS	7,434	7,545	9,300	9,480	8,300	(1,000)	(10.8%)
51600	Health Insurance	3,055	3,297	3,600	3,500	3,800	200	5.6 %
51610	Life Insurance	94	115	130	120	125	(5)	(3.8%)
51750	Workers Compensation	658	250	800	1,020	1,150	350	43.8 %
51800	Medicare	751	803	900	840	850	(50)	(5.6%)
	TOTAL FRINGE BENEFITS	**11,992**	**12,009**	**14,730**	**14,960**	**14,225**	**(505)**	**-3.4%**
52000	Professional Services	0	2,367	6,250	6,500	0	(6,250)	(100.0%)
52205	Dues & Memberships	1,400	1,585	1,644	1,400	1,500	(144)	(8.8%)
52240	Printing	3,170	3,067	3,180	3,100	800	(2,380)	(74.8%)
52270	Insurance	282	572	560	475	485	(75)	(13.4%)
52310	Bond Trustee Fees	2,500	1,250	0	0	0	0	0.0 %
52350	Recording & Filing Fees	224	0	30	300	0	(30)	(100.0%)
52520	Phone (LD/cell/blackberry)	286	408	860	860	860	0	0.0 %
52540	Postage pd to 3rd Parties	1,700	1,582	2,122	2,200	0	(2,122)	(100.0%)
52545	UPS & Express Mail	28	69	50	50	50	0	0.0 %
52650	Travel & Training	1,305	1,239	1,200	1,200	1,200	0	0.0 %
52750	Equipment Maintenance	147	331	0	0	0	0	0.0 %
53000	Office Supplies	194	1,230	1,297	1,300	2,250	953	73.4 %
53100	Operating Supplies	1,044	738	405	500	500	95	23.4 %
53150	Publication & Subscription	0	0	40	40	40	0	0.0 %
53260	Educational Materials	0	150	0	0	0	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	1,191	120	0	0	(120)	(100.0%)
54000	Real Estate Taxes	1,302	1,320	1,370	1,370	1,370	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**13,583**	**17,098**	**19,130**	**19,295**	**9,055**	**(10,075)**	**-52.7%**
58819	Transfer to Water Reserve Fund	600,000	460,000	450,000	450,000	300,000	(150,000)	(33.3%)
58828	Transfer to Separation Pay Fd.	25,000	31,000	50,000	50,000	44,550	(5,450)	(10.9%)
58833	Transfer to Water Src Res Fund	0	300,000	300,000	300,000	1,000,000	700,000	233.3 %
	TOTAL OTHER	**625,000**	**791,000**	**800,000**	**800,000**	**1,344,550**	**544,550**	**68.1%**
59505	General Fund Admin. Reimb.	310,000	319,300	329,198	329,198	429,074	99,876	30.3 %
	TOTAL OTHER	**310,000**	**319,300**	**329,198**	**329,198**	**429,074**	**99,876**	**30.3%**
57110	Garage repairs pd to city gar.	633	279	440	500	334	(106)	(24.1%)
57115	Fuel expense pd to city gar.	636	446	1,250	1,250	862	(388)	(31.0%)
57200	Reimbursement to IT Fund	2,300	4,540	4,830	4,830	11,413	6,583	136.3 %
59540	Interfund Postage Reimbursemt	207	105	60	60	60	0	0.0 %
59570	Interfund Utility Billing Reim	0	0	0	0	93,888	93,888	100.0 %
	TOTAL INTERFUND SERVICES USED	**3,775**	**5,370**	**6,580**	**6,640**	**106,557**	**99,977**	**1,519.4%**
DEPARTMENT TOTAL		**1,016,320**	**1,200,450**	**1,226,878**	**1,227,433**	**1,962,566**	**735,688**	**60.0%**

Fund 560 Water
Dept 2002 Water - Treatment Plant

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	381,286	387,423	405,200	393,980	413,500	8,300	2.0 %
51005	Temporary Seasonal Wages	5,018	6,284	6,910	6,910	4,300	(2,610)	(37.8%)
51200	Overtime	35,764	25,498	46,100	46,100	27,300	(18,800)	(40.8%)
51210	Holiday Overtime	825	1,265	0	830	0	0	0.0 %
51300	Holiday Pay	6,315	8,089	8,500	8,140	8,200	(300)	(3.5%)
51400	Longevity Pay	8,232	8,243	7,500	6,290	6,550	(950)	(12.7%)
	TOTAL SALARIES AND WAGES	**437,439**	**436,801**	**474,210**	**462,250**	**459,850**	**(14,360)**	**-3.0%**
51500	PERS	58,078	60,097	76,950	77,680	64,500	(12,450)	(16.2%)
51600	Health Insurance	57,300	83,701	91,100	82,410	88,500	(2,600)	(2.9%)
51610	Life Insurance	1,116	1,063	1,200	1,070	1,200	0	0.0 %
51750	Workers Compensation	5,604	5,958	6,400	9,190	9,000	2,600	40.6 %
51800	Medicare	4,572	4,842	6,010	5,620	5,575	(435)	(7.2%)
	TOTAL FRINGE BENEFITS	**126,670**	**155,661**	**181,660**	**175,970**	**168,775**	**(12,885)**	**-7.1%**
52000	Professional Services	0	36,590	0	0	0	0	0.0 %
52205	Dues & Memberships	0	0	440	440	480	40	9.1 %
52215	Legal Advertising	0	51	310	310	320	10	3.2 %
52222	Lime Sludge Removal Contract	20,505	106,942	92,000	92,000	95,000	3,000	3.3 %
52230	Uniform Rental & Laundry	3,183	3,504	3,216	3,216	3,325	109	3.4 %
52265	Maintenance Services	2,968	725	3,600	3,600	3,700	100	2.8 %
52270	Insurance	14,591	18,238	17,370	17,200	15,060	(2,310)	(13.3%)
52300	Licenses & Permits	14,998	12,619	14,660	14,660	14,760	100	0.7 %
52365	Inspections	387	1,124	1,247	1,247	2,425	1,178	94.5 %
52375	Laboratory Fees	16,208	13,731	21,918	21,918	22,575	657	3.0 %
52405	Special Source Water Testing	0	1,921	17,160	22,660	22,660	5,500	32.1 %
52465	Safety Education Expenses	0	0	0	0	5,250	5,250	100.0 %
52500	Utilities-not City of Sidney	211,911	212,453	220,000	220,000	223,852	3,852	1.8 %
52520	Phone (LD/cell/blackberry)	1,575	1,819	2,781	2,781	2,865	84	3.0 %
52540	Postage pd to 3rd Parties	127	0	0	0	0	0	0.0 %
52542	Postage (special programs)	136	231	250	250	300	50	20.0 %
52545	UPS & Express Mail	313	264	200	200	200	0	0.0 %
52600	Physical Fitness	0	80	615	530	475	(140)	(22.8%)
52650	Travel & Training	6,848	1,755	3,515	6,000	4,800	1,285	36.6 %
52730	Building & Grounds Maintenance	4,115	2,793	4,100	4,100	4,100	0	0.0 %
52750	Equipment Maintenance	39,610	50,332	57,567	52,000	56,000	(1,567)	(2.7%)
52800	Improvement & Repairs	5,305	8,700	16,500	16,500	14,500	(2,000)	(12.1%)
53000	Office Supplies	658	1,046	1,080	580	600	(480)	(44.4%)
53100	Operating Supplies	414	400	1,150	1,150	1,200	50	4.3 %
53101	Safety Supplies	2,735	6,749	3,112	3,112	3,205	93	3.0 %
53105	Backflow Program Supplies	455	367	2,060	2,060	2,121	61	3.0 %
53150	Publication & Subscription	451	0	1,255	1,255	1,255	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	2,709	1,575	1,575	8,825	7,250	460.3 %
53520	Laboratory Supplies	20,770	21,316	22,000	22,000	20,000	(2,000)	(9.1%)
53550	Chemicals	272,959	335,503	300,000	300,000	297,500	(2,500)	(0.8%)
53610	Small Tools	(4)	147	150	150	150	0	0.0 %
53620	Paint	117	89	33	600	600	567	1,722.6 %
57000	City Utilities Charged to Dept	213	218	260	260	300	40	15.4 %
57105	Stormwater Utility Fee	0	319	320	350	359	39	12.1 %
	TOTAL CONTRACTUAL AND MATERIALS	**641,550**	**842,735**	**810,444**	**812,704**	**828,762**	**18,318**	**2.3%**

Fund 560 Water
Dept 2002 Water - Treatment Plant

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
57110	Garage repairs pd to city gar.	1,796	3,980	2,068	2,250	2,197	129	6.2 %
57115	Fuel expense pd to city gar.	3,700	3,972	7,675	7,675	6,468	(1,207	(15.7%)
57200	Reimbursement to IT Fund	6,800	9,770	14,085	14,085	13,389	(696	(4.9%)
59515	Interfund Copy Reimbursement	10	9	75	75	75	0	0.0 %
59540	Interfund Postage Reimbursemt	32	94	130	130	134	4	3.1 %
	TOTAL INTERFUND SERVICES USED	**12,338**	**17,825**	**24,033**	**24,215**	**22,263**	**(1,770)**	**-7.4%**
DEPARTMENT TOTAL		**1,217,997**	**1,453,023**	**1,490,347**	**1,475,139**	**1,479,650**	**(10,697)**	**-0.7%**

Fund 560 Water
Dept 2003 Water - Distribution

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	216,114	228,325	237,600	238,510	242,100	4,500	1.9 %
51005	Temporary Seasonal Wages	3,126	2,749	4,100	4,100	4,225	125	3.0 %
51200	Overtime	10,429	18,419	7,150	7,150	7,000	(150)	(2.1%)
51210	Holiday Overtime	0	2,149	0	990	0	0	0.0 %
51400	Longevity Pay	4,501	5,325	5,500	5,490	5,600	100	1.8 %
51450	Temporary Supervisory Pay	0	127	240	240	250	10	4.2 %
	TOTAL SALARIES AND WAGES	**234,170**	**257,094**	**254,590**	**256,480**	**259,175**	**4,585**	**1.8%**
51500	PERS	32,495	35,284	41,400	42,940	36,300	(5,100)	(12.3%)
51600	Health Insurance	37,787	43,241	48,100	47,910	51,500	3,400	7.1 %
51610	Life Insurance	748	676	750	700	750	0	0.0 %
51750	Workers Compensation	3,252	2,783	3,600	4,520	5,100	1,500	41.7 %
51800	Medicare	2,485	2,671	2,900	2,870	2,875	(25)	(0.9%)
	TOTAL FRINGE BENEFITS	**76,766**	**84,655**	**96,750**	**98,940**	**96,525**	**(225)**	**-0.2%**
52215	Legal Advertising	2,658	2,477	2,100	2,500	3,000	900	42.9 %
52230	Uniform Rental & Laundry	1,019	1,021	1,300	1,300	1,500	200	15.4 %
52270	Insurance	3,030	3,816	3,640	3,390	3,150	(490)	(13.5%)
52292	Equipment Rental	0	0	500	500	500	0	0.0 %
52380	Landfill Fees	0	1,417	2,100	1,500	2,500	400	19.0 %
52390	Easements	0	0	797	1,000	1,000	203	25.5 %
52500	Utilities-not City of Sidney	3,213	3,228	3,500	3,500	3,500	0	0.0 %
52520	Phone (LD/cell/blackberry)	900	1,232	1,320	1,320	800	(520)	(39.4%)
52545	UPS & Express Mail	0	14	50	50	50	0	0.0 %
52600	Physical Fitness	0	450	462	450	475	13	2.8 %
52650	Travel & Training	876	896	950	950	1,100	150	15.8 %
52680	Call-out Meals	22	72	75	75	75	0	0.0 %
52730	Building & Grounds Maintenance	92	300	0	1,000	1,000	1,000	100.0 %
52750	Equipment Maintenance	1,656	4,952	2,000	2,000	2,000	0	0.0 %
52752	Tank Maintenance	1,020	1,060	610	1,020	1,020	410	67.3 %
52800	Improvement & Repairs	956	2,495	1,000	1,000	1,200	200	20.0 %
52840	Hydrant Repairs	2,928	2,177	3,500	3,500	4,000	500	14.3 %
52850	Systems Repairs	17,213	20,181	15,731	25,000	25,000	9,269	58.9 %
53000	Office Supplies	178	160	138	150	150	12	8.7 %
53100	Operating Supplies	1,692	2,146	2,403	2,200	2,600	197	8.2 %
53101	Safety Supplies	1,131	993	1,000	1,000	1,000	0	0.0 %
53290	Non Cap Equipment (< 5000)	1,742	4,650	3,200	3,200	3,200	0	0.0 %
53610	Small Tools	152	300	300	300	500	200	66.7 %
53650	Construction Materials	14,501	11,380	12,000	12,000	14,000	2,000	16.7 %
	TOTAL CONTRACTUAL AND MATERIALS	**54,980**	**65,416**	**58,676**	**68,905**	**73,320**	**14,644**	**25.0%**
57110	Garage repairs pd to city gar.	15,371	10,001	11,530	11,000	12,236	706	6.1 %
57115	Fuel expense pd to city gar.	12,829	14,639	18,480	18,480	15,075	(3,405)	(18.4%)
57120	Service Center Building Reimb.	9,400	8,757	10,249	10,249	13,308	3,059	29.8 %
57200	Reimbursement to IT Fund	2,400	3,730	2,435	2,435	4,207	1,772	72.8 %
57300	Interfund Pavement Restoration	6,373	32,437	18,479	8,000	9,000	(9,479)	(51.3%)
	TOTAL INTERFUND SERVICES USED	**46,373**	**69,564**	**61,173**	**50,164**	**53,826**	**(7,347)**	**-12.0%**
DEPARTMENT TOTAL		**412,290**	**476,729**	**471,189**	**474,489**	**482,846**	**11,657**	**2.5%**

Fund 560 Water
Dept 2004 Water - Meter Reading & Repair

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	181,354	186,773	191,900	192,390	193,700	1,800	0.9 %
51200	Overtime	3,119	5,383	6,250	6,050	5,700	(550)	(8.8%)
51210	Holiday Overtime	186	1,602	0	170	0	0	0.0 %
51400	Longevity Pay	4,947	5,095	5,300	5,250	5,800	500	9.4 %
51450	Temporary Supervisory Pay	874	0	215	220	250	35	16.3 %
	TOTAL SALARIES AND WAGES	**190,480**	**198,853**	**203,665**	**204,080**	**205,450**	**1,785**	**0.9%**
51500	PERS	26,968	27,230	33,100	32,640	28,800	(4,300)	(13.0%)
51600	Health Insurance	41,866	45,230	48,100	44,730	46,500	(1,600)	(3.3%)
51610	Life Insurance	598	550	600	550	600	0	0.0 %
51750	Workers Compensation	2,399	2,228	2,900	3,450	4,000	1,100	37.9 %
51800	Medicare	1,888	1,956	2,200	2,050	2,125	(75)	(3.4%)
	TOTAL FRINGE BENEFITS	**73,719**	**77,194**	**86,900**	**83,420**	**82,025**	**(4,875)**	**-5.6%**
52005	Employee Physicals	433	0	0	0	0	0	0.0 %
52200	Meter Contract Repairs	0	0	1,000	1,000	1,000	0	0.0 %
52230	Uniform Rental & Laundry	1,607	1,648	1,590	1,590	1,590	0	0.0 %
52270	Insurance	1,070	1,379	1,320	885	1,040	(280)	(21.2%)
52520	Phone (LD/cell/blackberry)	502	1,089	905	600	1,000	95	10.5 %
52600	Physical Fitness	315	80	80	80	50	(30)	(37.5%)
52650	Travel & Training	705	2,370	502	500	500	(2)	(0.4%)
52750	Equipment Maintenance	4,207	4,836	4,250	4,250	4,250	0	0.0 %
52810	Water Meter Repairs	1,184	1,391	4,000	4,000	4,000	0	0.0 %
53000	Office Supplies	117	73	200	200	200	0	0.0 %
53100	Operating Supplies	517	1,453	693	1,000	1,000	307	44.3 %
53101	Safety Supplies	443	817	850	850	850	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	838	1,100	1,100	1,100	0	0.0 %
53560	Meter Supplies	55,025	50,551	83,000	83,000	90,000	7,000	8.4 %
53610	Small Tools	0	95	200	200	200	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**66,126**	**66,620**	**99,690**	**99,255**	**106,780**	**7,090**	**7.1%**
57110	Garage repairs pd to city gar.	3,593	4,248	4,000	4,000	4,449	449	11.2 %
57115	Fuel expense pd to city gar.	5,910	7,191	10,330	10,330	8,193	(2,137)	(20.7%)
57120	Service Center Building Reimb.	8,500	7,914	9,262	9,262	12,033	2,771	29.9 %
57200	Reimbursement to IT Fund	1,700	2,520	3,415	3,415	3,562	147	4.3 %
	TOTAL INTERFUND SERVICES USED	**19,703**	**21,873**	**27,007**	**27,007**	**28,237**	**1,230**	**4.6%**
DEPARTMENT TOTAL		**350,028**	**364,540**	**417,262**	**413,762**	**422,492**	**5,230**	**1.3%**

Fund 560 Water
Dept 2090 Water - Debt Service

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
54100	Debt - Principal	250,000	0	219,845	200,000	650,000	430,155	195.7 %
54120	Debt - Interest	20,313	0	52,300	8,305	17,875	(34,425)	(65.8%)
	TOTAL DEBT SERVICE	**270,313**	**0**	**272,145**	**208,305**	**667,875**	**395,730**	**145.4%**
DEPARTMENT TOTAL		**270,313**	**0**	**272,145**	**208,305**	**667,875**	**395,730**	**145.4%**

Fund 565 Sewer
Dept 3001 Sewer - Administration

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	51,361	54,604	56,300	56,250	58,100	1,800	3.2 %
51200	Overtime	286	288	590	590	630	40	6.8 %
51400	Longevity Pay	323	0	350	350	375	25	7.1 %
	TOTAL SALARIES AND WAGES	**51,970**	**54,891**	**57,240**	**57,190**	**59,105**	**1,865**	**3.3%**
51500	PERS	7,063	7,528	9,300	9,460	8,300	(1,000)	(10.8%)
51600	Health Insurance	3,055	3,297	3,600	3,500	3,800	200	5.6 %
51610	Life Insurance	141	114	120	120	150	30	25.0 %
51750	Workers Compensation	653	952	800	1,020	1,150	350	43.8 %
51800	Medicare	747	792	900	830	850	(50)	(5.6%)
	TOTAL FRINGE BENEFITS	**11,659**	**12,683**	**14,720**	**14,930**	**14,250**	**(470)**	**-3.2%**
52000	Professional Services	9,255	2,467	6,250	6,500	0	(6,250)	(100.0%)
52205	Dues & Memberships	0	159	160	160	160	0	0.0 %
52270	Insurance	299	421	410	250	355	(55)	(13.4%)
52300	Licenses & Permits	0	223	0	0	0	0	0.0 %
52350	Recording & Filing Fees	325	72	242	300	300	58	24.0 %
52520	Phone (LD/cell/blackberry)	565	683	860	0	860	0	0.0 %
52545	UPS & Express Mail	0	0	50	50	50	0	0.0 %
52650	Travel & Training	1,097	2,406	1,400	1,400	2,400	1,000	71.4 %
52750	Equipment Maintenance	(102)	0	0	0	0	0	0.0 %
53000	Office Supplies	97	1,048	1,358	1,300	2,250	892	65.7 %
53100	Operating Supplies	680	377	500	500	500	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	1,489	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**12,216**	**9,343**	**11,230**	**10,460**	**6,875**	**(4,355)**	**-38.8%**
58811	Transfer to Sewer Improvement	350,000	450,000	525,000	525,000	450,000	(75,000)	(14.3%)
58828	Transfer to Separation Pay Fd.	6,000	3,500	14,000	14,000	480	(13,520)	(96.6%)
	TOTAL OTHER	**356,000**	**453,500**	**539,000**	**539,000**	**450,480**	**(88,520)**	**-16.4%**
59505	General Fund Admin. Reimb.	350,000	360,500	371,315	371,315	482,454	111,139	29.9 %
	TOTAL OTHER	**350,000**	**360,500**	**371,315**	**371,315**	**482,454**	**111,139**	**29.9%**
57110	Garage repairs pd to city gar.	165	69	1,130	1,130	278	(852)	(75.4%)
57115	Fuel expense pd to city gar.	361	672	750	750	604	(146)	(19.5%)
57200	Reimbursement to IT Fund	2,300	4,540	4,830	4,830	11,413	6,583	136.3 %
59540	Interfund Postage Reimbursemt	12	0	60	0	60	0	0.0 %
59570	Interfund Utility Billing Reim	82,180	76,952	83,318	83,318	86,701	3,383	4.1 %
	TOTAL INTERFUND SERVICES USED	**85,018**	**82,234**	**90,088**	**90,028**	**99,056**	**8,968**	**10.0%**
DEPARTMENT TOTAL		**866,864**	**973,151**	**1,083,593**	**1,082,923**	**1,112,220**	**28,627**	**2.6%**

Fund 565 Sewer
Dept 3002 Sewer - Treatment Plant

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	288,751	288,867	308,400	307,950	319,200	10,800	3.5 %
51005	Temporary Seasonal Wages	0	0	3,300	4,110	3,575	275	8.3 %
51200	Overtime	4,342	5,415	3,050	8,450	6,850	3,800	124.6 %
51210	Holiday Overtime	116	1,081	0	150	0	0	0.0 %
51300	Holiday Pay	2,829	3,276	3,600	3,470	3,750	150	4.2 %
51400	Longevity Pay	3,871	4,136	4,300	4,260	4,325	25	0.6 %
51450	Temporary Supervisory Pay	0	1,224	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**299,910**	**303,999**	**322,650**	**328,390**	**337,700**	**15,050**	**4.7%**
51500	PERS	41,908	41,480	52,400	52,630	47,300	(5,100)	(9.7%)
51600	Health Insurance	48,535	54,434	70,000	69,010	75,000	5,000	7.1 %
51610	Life Insurance	897	755	900	830	900	0	0.0 %
51750	Workers Compensation	3,540	3,561	4,600	4,860	6,500	1,900	41.3 %
51800	Medicare	3,498	3,525	4,000	3,930	4,150	150	3.8 %
	TOTAL FRINGE BENEFITS	**98,377**	**103,755**	**131,900**	**131,260**	**133,850**	**1,950**	**1.5%**
52000	Professional Services	0	0	0	0	0	0	0.0 %
52010	Contractual Services	19,300	58,361	70,154	31,154	102,500	32,346	46.1 %
52205	Dues & Memberships	563	488	400	0	400	0	0.0 %
52215	Legal Advertising	0	25	35	35	40	5	14.3 %
52230	Uniform Rental & Laundry	2,228	2,216	3,010	3,010	3,010	0	0.0 %
52270	Insurance	17,203	21,485	20,460	20,440	17,830	(2,630)	(12.9%)
52292	Equipment Rental	1,500	55	500	500	500	0	0.0 %
52365	Inspections	1,298	1,447	2,980	2,980	2,980	0	0.0 %
52375	Laboratory Fees	16,896	23,742	43,000	25,000	25,000	(18,000)	(41.9%)
52380	Landfill Fees	4,188	3,974	4,092	4,092	4,092	0	0.0 %
52500	Utilities-not City of Sidney	258,413	241,367	186,662	196,000	207,480	20,818	11.2 %
52520	Phone (LD/cell/blackberry)	1,063	1,006	1,404	1,404	1,944	540	38.5 %
52545	UPS & Express Mail	160	98	150	150	150	0	0.0 %
52600	Physical Fitness	821	170	170	170	0	(170)	(100.0%)
52650	Travel & Training	6,370	8,935	8,015	5,015	7,000	(1,015)	(12.7%)
52730	Building & Grounds Maintenance	402	1,369	650	650	5,900	5,250	807.7 %
52750	Equipment Maintenance	49,916	56,399	97,924	62,100	50,700	(47,224)	(48.2%)
52800	Improvement & Repairs	23,978	14,026	6,000	8,500	14,500	8,500	141.7 %
53000	Office Supplies	1,146	1,197	1,050	1,050	1,050	0	0.0 %
53100	Operating Supplies	1,429	1,557	1,350	4,850	3,350	2,000	148.1 %
53101	Safety Supplies	2,957	5,912	5,250	5,250	5,250	0	0.0 %
53150	Publication & Subscription	178	1,701	327	327	427	100	30.6 %
53290	Non Cap Equipment (< 5000)	9,518	1,842	8,200	17,400	4,700	(3,500)	(42.7%)
53520	Laboratory Supplies	4,921	4,164	5,120	6,620	6,620	1,500	29.3 %
53550	Chemicals	96,785	96,265	74,257	105,527	93,125	18,868	25.4 %
53610	Small Tools	297	170	425	425	500	75	17.6 %
53620	Paint	447	115	604	2,000	2,000	1,396	231.1 %
54420	Paid to Other Governments	7,542	7,515	15,920	15,686	15,686	(234)	(1.5%)
57000	City Utilities Charged to Dept	10,046	6,405	5,980	5,980	1,725	(4,255)	(71.2%)
57105	Stormwater Utility Fee	0	438	439	575	618	179	40.7 %
	TOTAL CONTRACTUAL AND MATERIALS	**539,566**	**562,442**	**564,528**	**526,890**	**579,077**	**14,549**	**2.6%**
55000	Capital equipment	11,190	4,500	0	0	39,600	39,600	100.0 %
	TOTAL CAPITAL OUTLAY	**11,190**	**4,500**	**0**	**0**	**39,600**	**39,600**	**100.0%**

Fund 565 Sewer
Dept 3002 Sewer - Treatment Plant

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
57110	Garage repairs pd to city gar.	3,301	5,043	4,000	6,240	6,674	2,674	66.9 %
57115	Fuel expense pd to city gar.	3,687	3,200	5,443	5,443	8,051	2,608	47.9 %
57200	Reimbursement to IT Fund	6,200	13,450	15,974	15,974	23,646	7,672	48.0 %
59515	Interfund Copy Reimbursement	0	0	25	25	0	(25)	(100.0%)
59540	Interfund Postage Reimbursemt	63	120	250	250	250	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**13,251**	**21,813**	**25,692**	**27,932**	**38,621**	**12,929**	**50.3%**
DEPARTMENT TOTAL		**962,294**	**996,509**	**1,044,770**	**1,014,472**	**1,128,848**	**84,078**	**8.0%**

Fund 565 Sewer
Dept 3003 Sewer - Collection

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	305,759	321,508	338,100	323,860	334,900	(3,200)	(0.9%)
51200	Overtime	2,093	2,770	5,100	5,100	4,950	(150)	(2.9%)
51210	Holiday Overtime	324	1,531	0	480	0	0	0.0 %
51400	Longevity Pay	6,516	5,320	6,800	5,490	5,700	(1,100)	(16.2%)
51450	Temporary Supervisory Pay	212	93	180	180	200	20	11.1 %
	TOTAL SALARIES AND WAGES	**314,905**	**331,221**	**350,180**	**335,110**	**345,750**	**(4,430)**	**-1.3%**
51500	PERS	44,735	45,304	56,900	51,540	48,500	(8,400)	(14.8%)
51600	Health Insurance	59,440	59,427	63,200	57,630	63,000	(200)	(0.3%)
51610	Life Insurance	983	894	950	880	950	0	0.0 %
51750	Workers Compensation	3,936	4,277	5,000	4,410	6,700	1,700	34.0 %
51800	Medicare	3,791	4,628	5,100	4,740	5,025	(75)	(1.5%)
	TOTAL FRINGE BENEFITS	**112,885**	**114,530**	**131,150**	**119,200**	**124,175**	**(6,975)**	**-5.3%**
52000	Professional Services	8,756	8,701	9,000	9,000	9,000	0	0.0 %
52215	Legal Advertising	2,625	0	0	2,000	3,000	3,000	100.0 %
52230	Uniform Rental & Laundry	3,118	2,930	3,000	3,000	3,000	0	0.0 %
52270	Insurance	9,472	11,825	11,270	11,770	10,385	(885)	(7.9%)
52290	Rent	506	515	537	400	400	(137)	(25.6%)
52365	Inspections	223	0	59	400	400	341	573.9 %
52380	Landfill Fees	0	141	2,100	1,500	2,500	400	19.0 %
52390	Easements	1,060	0	1,000	1,000	1,500	500	50.0 %
52480	Household Inflow/Infiltration	9,578	5,519	3,000	7,000	7,000	4,000	133.3 %
52500	Utilities-not City of Sidney	25,496	22,231	17,000	17,000	17,000	0	0.0 %
52545	UPS & Express Mail	170	0	250	250	250	0	0.0 %
52600	Physical Fitness	438	271	85	85	90	5	5.9 %
52650	Travel & Training	401	2,011	2,500	2,500	2,500	0	0.0 %
52750	Equipment Maintenance	4,919	5,590	6,000	6,000	6,000	0	0.0 %
52800	Improvement & Repairs	9,981	8,679	11,400	8,000	8,000	(3,400)	(29.8%)
52820	Sewer Lateral Repairs	4,191	4,390	2,000	2,000	11,000	9,000	450.0 %
53000	Office Supplies	155	100	150	150	150	0	0.0 %
53100	Operating Supplies	4,565	3,766	3,203	3,000	3,000	(203)	(6.3%)
53101	Safety Supplies	813	1,489	1,550	1,550	2,000	450	29.0 %
53290	Non Cap Equipment (< 5000)	2,024	449	3,411	4,000	7,000	3,589	105.2 %
53570	Lift Station Parts	11,350	5,476	8,000	8,000	10,000	2,000	25.0 %
53572	Lift Station Odor Control	9,392	7,242	6,000	6,000	6,000	0	0.0 %
53610	Small Tools	257	331	400	400	400	0	0.0 %
53650	Construction Materials	28	10,024	3,500	3,500	3,500	0	0.0 %
57000	City Utilities Charged to Dept	3,378	2,905	2,000	2,000	2,300	300	15.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**112,897**	**104,586**	**97,416**	**100,505**	**116,375**	**18,959**	**19.5%**
55000	Capital equipment	0	0	589	0	0	(589)	(100.0%)
	TOTAL CAPITAL OUTLAY	**0**	**0**	**589**	**0**	**0**	**(589)**	**-100.0%**
57110	Garage repairs pd to city gar.	10,773	14,877	9,740	9,500	11,124	1,384	14.2 %
57115	Fuel expense pd to city gar.	16,203	18,237	28,930	28,930	18,973	(9,957)	(34.4%)
57120	Service Center Building Reimb.	9,400	8,757	10,249	10,249	13,308	3,059	29.8 %
57200	Reimbursement to IT Fund	2,300	3,570	2,435	2,435	4,207	1,772	72.8 %
57300	Interfund Pavement Restoration	3,831	1,663	11,000	5,500	6,500	(4,500)	(40.9%)
59540	Interfund Postage Reimbursemt	0	6	350	350	350	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**42,506**	**47,109**	**62,704**	**56,964**	**54,462**	**(8,242)**	**-13.1%**
DEPARTMENT TOTAL		**583,192**	**597,445**	**642,039**	**611,779**	**640,762**	**(1,277)**	**-0.2%**

Fund 565 Sewer
Dept 3004 Sewer - Industrial Waste

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	107,453	106,400	114,000	113,990	107,200	(6,800)	(6.0%)
51005	Temporary Seasonal Wages	0	0	900	0	825	(75)	(8.3%)
51200	Overtime	174	559	740	2,910	1,500	760	102.7 %
51400	Longevity Pay	1,075	0	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**108,702**	**106,959**	**115,640**	**116,900**	**109,525**	**(6,115)**	**-5.3%**
51500	PERS	15,295	14,821	18,800	18,680	15,400	(3,400)	(18.1%)
51600	Health Insurance	18,522	17,456	21,300	21,210	28,300	7,000	32.9 %
51610	Life Insurance	299	264	300	250	300	0	0.0 %
51750	Workers Compensation	1,266	1,272	1,700	2,020	2,100	400	23.5 %
51800	Medicare	1,519	1,498	1,700	1,620	1,600	(100)	(5.9%)
	TOTAL FRINGE BENEFITS	**36,901**	**35,310**	**43,800**	**43,780**	**47,700**	**3,900**	**8.9%**
52205	Dues & Memberships	286	143	205	205	205	0	0.0 %
52215	Legal Advertising	49	50	300	300	150	(150)	(50.0%)
52230	Uniform Rental & Laundry	640	570	642	642	642	0	0.0 %
52270	Insurance	243	302	300	120	260	(40)	(13.3%)
52375	Laboratory Fees	9,358	7,627	13,700	15,000	15,000	1,300	9.5 %
52520	Phone (LD/cell/blackberry)	502	517	350	350	600	250	71.4 %
52545	UPS & Express Mail	27	18	50	50	50	0	0.0 %
52600	Physical Fitness	0	0	450	450	475	25	5.6 %
52650	Travel & Training	2,006	1,231	1,240	1,240	1,650	410	33.1 %
52750	Equipment Maintenance	2,552	1,666	5,920	4,620	5,820	(100)	(1.7%)
53000	Office Supplies	278	574	350	350	350	0	0.0 %
53100	Operating Supplies	693	417	600	600	1,000	400	66.7 %
53101	Safety Supplies	1,190	2,900	1,000	1,000	1,300	300	30.0 %
53150	Publication & Subscription	138	540	138	138	150	12	8.7 %
53290	Non Cap Equipment (< 5000)	0	605	2,600	2,600	1,700	(900)	(34.6%)
53520	Laboratory Supplies	4,572	4,319	3,865	3,865	4,550	685	17.7 %
53610	Small Tools	24	107	70	70	150	80	114.3 %
	TOTAL CONTRACTUAL AND MATERIALS	**22,559**	**21,587**	**31,780**	**31,600**	**34,052**	**2,272**	**7.1%**
57110	Garage repairs pd to city gar.	262	752	0	0	834	834	100.0 %
57115	Fuel expense pd to city gar.	949	645	0	950	862	862	100.0 %
59540	Interfund Postage Reimbursemt	443	492	624	624	624	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**1,654**	**1,889**	**624**	**1,574**	**2,320**	**1,696**	**271.8%**
DEPARTMENT TOTAL		**169,816**	**165,745**	**191,844**	**193,854**	**193,597**	**1,753**	**0.9%**

Fund 565 Sewer
Dept 3006 Sewer - Port Jefferson

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
52240	Printing	0	0	300	300	300	0	0.0 %
52500	Utilities-not City of Sidney	2,401	2,353	3,500	3,500	3,500	0	0.0 %
52540	Postage pd to 3rd Parties	0	0	0	500	500	500	100.0 %
52545	UPS & Express Mail	0	0	25	25	25	0	0.0 %
52750	Equipment Maintenance	0	2,050	1,000	1,000	1,500	500	50.0 %
52800	Improvement & Repairs	0	2,529	3,500	3,500	3,500	0	0.0 %
53100	Operating Supplies	405	4,788	2,500	2,500	2,500	0	0.0 %
53101	Safety Supplies	166	0	150	150	150	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	0	2,800	2,800	2,800	0	0.0 %
53570	Lift Station Parts	950	871	2,500	2,500	2,500	0	0.0 %
53610	Small Tools	0	0	500	500	500	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**3,922**	**12,591**	**16,775**	**17,275**	**17,775**	**1,000**	**6.0%**
55000	Capital equipment	1,200	27,842	35,000	35,220	10,000	(25,000)	(71.4%)
	TOTAL CAPITAL OUTLAY	**1,200**	**27,842**	**35,000**	**35,220**	**10,000**	**(25,000)**	**-71.4%**
57115	Fuel expense pd to city gar.	0	0	0	400	344	344	100.0 %
57200	Reimbursement to IT Fund	416	640	0	0	0	0	0.0 %
59540	Interfund Postage Reimbursemt	496	460	500	0	0	(500)	(100.0%)
	TOTAL INTERFUND SERVICES USED	**912**	**1,100**	**500**	**400**	**344**	**(156)**	**-31.2%**
DEPARTMENT TOTAL		**6,034**	**41,533**	**52,275**	**52,895**	**28,119**	**(24,156)**	**-46.2%**

Fund **565 Sewer**
Dept **3090 Sewer - Debt Service**

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
54100	Debt - Principal	650,000	1,280,000	965,500	965,500	350,000	(615,500)	(63.7%)
54120	Debt - Interest	364,669	354,919	334,070	331,986	292,612	(41,458)	(12.4%)
	TOTAL DEBT SERVICE	**1,014,669**	**1,634,919**	**1,299,570**	**1,297,486**	**642,612**	**(656,958)**	**-50.6%**
DEPARTMENT TOTAL		**1,014,669**	**1,634,919**	**1,299,570**	**1,297,486**	**642,612**	**(656,958)**	**-50.6%**

Fund 214 Stormwater
Dept 0740 Stormwater Maintenance

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	111,219	116,083	120,200	121,770	122,500	2,300	1.9 %
51005	Temporary Seasonal Wages	10,093	12,460	13,000	13,500	13,050	50	0.4 %
51200	Overtime	1,448	929	4,000	2,000	3,750	(250)	(6.3%)
51210	Holiday Overtime	169	595	0	0	0	0	0.0 %
51400	Longevity Pay	3,064	3,108	2,500	2,350	2,225	(275)	(11.0%)
	TOTAL SALARIES AND WAGES	**125,993**	**133,176**	**139,700**	**139,620**	**141,525**	**1,825**	**1.3%**
51500	PERS	18,335	17,820	22,700	26,200	19,800	(2,900)	(12.8%)
51600	Health Insurance	15,921	18,933	20,000	22,930	26,200	6,200	31.0 %
51610	Life Insurance	346	367	400	350	400	0	0.0 %
51700	Unemployment Compensation	0	841	0	160	0	0	0.0 %
51750	Workers Compensation	1,577	1,276	2,000	3,540	2,700	700	35.0 %
51800	Medicare	1,793	1,885	2,100	2,290	2,100	0	0.0 %
	TOTAL FRINGE BENEFITS	**37,971**	**41,122**	**47,200**	**55,470**	**51,200**	**4,000**	**8.5%**
52230	Uniform Rental & Laundry	439	837	600	600	600	0	0.0 %
52270	Insurance	1,211	1,505	1,440	1,310	1,250	(190)	(13.2%)
52292	Equipment Rental	0	0	500	500	500	0	0.0 %
52380	Landfill Fees	0	0	1,500	2,500	2,500	1,000	66.7 %
52500	Utilities-not City of Sidney	1,285	1,725	4,700	3,300	2,200	(2,500)	(53.2%)
52520	Phone (LD/cell/blackberry)	478	204	500	500	500	0	0.0 %
52650	Travel & Training	628	365	350	350	350	0	0.0 %
52680	Call-out Meals	15	295	250	250	250	0	0.0 %
52750	Equipment Maintenance	375	813	500	500	500	0	0.0 %
52800	Improvement & Repairs	5,533	4,305	3,283	3,800	3,800	517	15.8 %
53100	Operating Supplies	1,176	489	1,000	1,000	1,000	0	0.0 %
53101	Safety Supplies	650	415	800	800	1,000	200	25.0 %
53290	Non Cap Equipment (< 5000)	650	0	200	200	1,500	1,300	650.0 %
53610	Small Tools	209	86	200	200	250	50	25.0 %
53650	Construction Materials	12,130	9,609	10,517	10,000	5,800	(4,717)	(44.9%)
	TOTAL CONTRACTUAL AND MATERIALS	**24,778**	**20,649**	**26,340**	**25,810**	**22,000**	**(4,340)**	**-16.5%**
58828	Transfer to Separation Pay Fd.	0	0	0	0	9,040	9,040	100.0 %
	TOTAL OTHER	**0**	**0**	**0**	**0**	**9,040**	**9,040**	**100.0%**
57110	Garage repairs pd to city gar.	2,768	3,879	4,700	4,500	4,006	(694)	(14.8%)
57115	Fuel expense pd to city gar.	5,933	6,899	13,465	13,465	6,900	(6,565)	(48.8%)
57120	Service Center Building Reimb.	9,400	8,757	8,565	8,565	13,308	4,743	55.4 %
57300	Interfund Pavement Restoration	0	4,091	2,730	2,000	2,000	(730)	(26.7%)
	TOTAL INTERFUND SERVICES USED	**18,101**	**23,626**	**29,460**	**28,530**	**26,214**	**(3,246)**	**-11.0%**
DEPARTMENT TOTAL		**206,843**	**218,572**	**242,700**	**249,430**	**249,979**	**7,279**	**3.0%**

Fund 214 Stormwater
Dept 0741 Stormwater Monitoring

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	36,406	41,647	45,800	41,250	42,000	(3,800)	(8.3%)
51200	Overtime	68	0	400	400	700	300	75.0 %
	TOTAL SALARIES AND WAGES	**36,474**	**41,647**	**46,200**	**41,650**	**42,700**	**(3,500)**	**-7.6%**
51500	PERS	3,746	5,657	7,500	6,700	6,000	(1,500)	(20.0%)
51600	Health Insurance	9,629	12,408	13,200	13,150	14,200	1,000	7.6 %
51610	Life Insurance	127	138	150	140	150	0	0.0 %
51750	Workers Compensation	0	415	700	710	830	130	18.6 %
51800	Medicare	502	569	700	565	700	0	0.0 %
	TOTAL FRINGE BENEFITS	**14,003**	**19,187**	**22,250**	**21,265**	**21,880**	**(370)**	**-1.7%**
52000	Professional Services	4,122	4,000	0	0	0	0	0.0 %
52205	Dues & Memberships	0	0	65	65	70	5	7.7 %
52230	Uniform Rental & Laundry	194	293	275	370	305	30	10.9 %
52270	Insurance	0	49	50	20	45	(5)	(10.0%)
52300	Licenses & Permits	285	0	75	75	75	0	0.0 %
52375	Laboratory Fees	0	0	4,000	0	0	(4,000)	(100.0%)
52465	Safety Education Expenses	0	0	0	300	2,000	2,000	100.0 %
52600	Physical Fitness	390	450	450	462	475	25	5.6 %
52650	Travel & Training	1,252	1,171	300	300	740	440	146.7 %
52750	Equipment Maintenance	7	8	500	500	500	0	0.0 %
53000	Office Supplies	751	837	125	125	150	25	20.0 %
53100	Operating Supplies	1,072	504	1,500	1,500	500	(1,000)	(66.7%)
53101	Safety Supplies	844	2,774	1,125	1,125	600	(525)	(46.7%)
53150	Publication & Subscription	89	289	100	100	100	0	0.0 %
53290	Non Cap Equipment (< 5000)	484	2,469	0	0	0	0	0.0 %
53610	Small Tools	193	0	50	50	75	25	50.0 %
54420	Paid to Other Governments	0	0	2,000	0	2,000	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**9,684**	**12,844**	**10,615**	**4,992**	**7,635**	**(2,980)**	**-28.1%**
57110	Garage repairs pd to city gar.	0	316	0	500	556	556	100.0 %
57115	Fuel expense pd to city gar.	0	0	0	0	259	259	100.0 %
57120	Service Center Building Reimb.	0	0	1,684	1,684	0	(1,684)	(100.0%)
57200	Reimbursement to IT Fund	0	0	2,078	2,078	16,138	14,060	676.6 %
59540	Interfund Postage Reimbursemt	572	14	25	0	25	0	0.0 %
59570	Interfund Utility Billing Reim	0	12,757	13,813	13,813	14,373	560	4.1 %
	TOTAL INTERFUND SERVICES USED	**572**	**13,087**	**17,600**	**18,075**	**31,351**	**13,751**	**78.1%**
DEPARTMENT TOTAL		**60,732**	**86,765**	**96,665**	**85,982**	**103,566**	**6,901**	**7.1%**

Fund 216 Transportation
Dept 0930 Shelby Public Transit

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	302,724	323,784	373,800	357,870	401,700	27,900	7.5 %
51200	Overtime	2,004	1,448	3,000	3,010	3,945	945	31.5 %
51400	Longevity Pay	2,328	3,052	3,300	3,150	3,250	(50)	(1.5%)
51450	Temporary Supervisory Pay	33	145	110	0	0	(110)	(100.0%)
	TOTAL SALARIES AND WAGES	**307,089**	**328,429**	**380,210**	**364,030**	**408,895**	**28,685**	**7.5%**
51500	PERS	42,845	44,297	61,800	56,130	58,100	(3,700)	(6.0%)
51600	Health Insurance	15,121	21,856	23,400	23,160	25,000	1,600	6.8 %
51610	Life Insurance	522	574	600	580	625	25	4.2 %
51750	Workers Compensation	3,689	4,546	5,400	6,490	8,290	2,890	53.5 %
51800	Medicare	4,273	4,688	5,500	5,050	5,990	490	8.9 %
	TOTAL FRINGE BENEFITS	**66,450**	**75,962**	**96,700**	**91,410**	**98,005**	**1,305**	**1.3%**
52000	Professional Services	3,453	1,500	2,000	1,500	2,000	0	0.0 %
52010	Contractual Services	73,607	0	0	0	0	0	0.0 %
52230	Uniform Rental & Laundry	1,347	3,255	3,395	3,395	3,400	5	0.1 %
52240	Printing	0	51	80	80	80	0	0.0 %
52270	Insurance	6,815	8,522	5,604	8,320	14,020	8,416	150.2 %
52280	Advertising Expense	1,329	1,503	1,400	1,400	1,400	0	0.0 %
52290	Rent	10,900	10,183	11,947	11,947	3,645	(8,302)	(69.5%)
52365	Inspections	0	0	0	0	1,500	1,500	100.0 %
52386	Parking Fees	46	74	125	80	80	(45)	(36.0%)
52401	Community Expenses	0	0	0	0	2,000	2,000	100.0 %
52487	Grant Reimbursable Exp	0	0	16,500	17,000	0	(16,500)	(100.0%)
52500	Utilities-not City of Sidney	0	0	0	0	15,933	15,933	100.0 %
52520	Phone (LD/cell/blackberry)	2,351	2,395	2,810	2,600	4,680	1,870	66.5 %
52545	UPS & Express Mail	14	70	50	50	50	0	0.0 %
52600	Physical Fitness	0	225	0	0	0	0	0.0 %
52650	Travel & Training	1,380	860	2,630	1,800	1,560	(1,070)	(40.7%)
52730	Building & Grounds Maintenance	0	0	0	0	500	500	100.0 %
52750	Equipment Maintenance	1,148	634	1,640	1,640	2,350	710	43.3 %
52860	Outside Repairs	0	1,092	5,066	6,300	6,000	934	18.4 %
53000	Office Supplies	2,035	1,261	1,850	1,850	1,900	50	2.7 %
53100	Operating Supplies	2,552	1,148	2,050	5,015	5,000	2,950	143.9 %
53101	Safety Supplies	90	206	422	650	475	53	12.6 %
53102	Safety Training	330	797	983	980	1,000	17	1.7 %
53103	Safety Services	4,274	3,683	3,996	4,340	4,275	279	7.0 %
53150	Publication & Subscription	203	0	0	0	150	150	100.0 %
53200	Vehicle Fuel \ Oil \ Fluids pa	0	10	25	50	50	25	100.0 %
54405	Auction Fees	0	0	750	0	500	(250)	(33.3%)
54410	Miscellaneous	0	236	0	0	0	0	0.0 %
57000	City Utilities Charged to Dept	0	0	0	0	800	800	100.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**111,873**	**37,705**	**63,323**	**68,997**	**73,348**	**10,025**	**15.8%**
58810	Transfer to Transport Imprv Fd	0	56,700	120,600	120,600	0	(120,600)	(100.0%)
58828	Transfer to Separation Pay Fd.	1,000	1,100	1,490	1,490	25,300	23,810	1,598.0 %
	TOTAL OTHER	**1,000**	**57,800**	**122,090**	**122,090**	**25,300**	**(96,790)**	**-79.3%**
57110	Garage repairs pd to city gar.	42,692	50,133	44,100	44,100	54,506	10,406	23.6 %
57115	Fuel expense pd to city gar.	49,675	60,254	94,500	94,500	68,992	(25,508)	(27.0%)
57200	Reimbursement to IT Fund	4,750	7,090	11,293	11,293	12,091	798	7.1 %
59515	Interfund Copy Reimbursement	0	3	0	200	220	220	100.0 %
59540	Interfund Postage Reimbursemt	160	220	220	0	0	(220)	(100.0%)
	TOTAL INTERFUND SERVICES USED	**97,278**	**117,701**	**150,113**	**150,093**	**135,809**	**(14,304)**	**-9.5%**
DEPARTMENT TOTAL		**583,689**	**617,596**	**812,436**	**796,620**	**741,357**	**(71,079)**	**-8.7%**

Fund 572 Airport
Dept 4045 Airport

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	8,507	0	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**8,507**	**0**	**0**	**0**	**0**	**0**	**0.0%**
51500	PERS	1,925	0	0	0	0	0	0.0 %
51600	Health Insurance	1,160	0	0	0	0	0	0.0 %
51610	Life Insurance	17	0	0	0	0	0	0.0 %
51750	Workers Compensation	248	0	0	0	0	0	0.0 %
	TOTAL FRINGE BENEFITS	**3,349**	**0**	**0**	**0**	**0**	**0**	**0.0%**
52000	Professional Services	0	0	1,700	1,700	4,050	2,350	138.2 %
52010	Contractual Services	20,867	0	21,450	21,450	36,600	15,150	70.6 %
52270	Insurance	10,136	11,564	15,015	12,705	13,850	(1,165)	(7.8%)
52280	Advertising Expense	0	0	0	0	500	500	100.0 %
52292	Equipment Rental	2,007	0	0	0	500	500	100.0 %
52300	Licenses & Permits	0	0	200	200	0	(200)	(100.0%)
52325	Bank Fees	650	0	6,246	6,246	12,900	6,654	106.5 %
52401	Community Expenses	909	0	0	0	0	0	0.0 %
52500	Utilities-not City of Sidney	6,836	0	8,750	8,750	15,000	6,250	71.4 %
52520	Phone (LD/cell/blackberry)	748	(26)	713	713	2,220	1,507	211.4 %
52545	UPS & Express Mail	64	0	75	75	75	0	0.0 %
52650	Travel & Training	73	106	380	380	500	120	31.6 %
52730	Building & Grounds Maintenance	2,914	1,320	10,081	10,730	8,000	(2,081)	(20.6%)
52750	Equipment Maintenance	795	535	800	1,128	2,100	1,300	162.5 %
52752	Tank Maintenance	1,450	1,600	1,600	1,600	3,950	2,350	146.9 %
52800	Improvement & Repairs	1,597	0	4,549	3,900	5,900	1,351	29.7 %
53000	Office Supplies	4	0	514	514	500	(14)	(2.7%)
53100	Operating Supplies	329	0	2,500	2,500	2,500	0	0.0 %
53910	Fuel Inventory	53,621	0	150,000	150,000	300,000	150,000	100.0 %
54000	Real Estate Taxes	18,665	20,765	20,884	20,884	20,800	(84)	(0.4%)
54055	Sales Taxes	5,769	0	11,655	11,655	23,310	11,655	100.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**127,433**	**35,865**	**257,112**	**255,130**	**453,255**	**196,143**	**76.3%**
59505	General Fund Admin. Reimb.	0	10,000	10,300	10,300	10,609	309	3.0 %
	TOTAL OTHER	**0**	**10,000**	**10,300**	**10,300**	**10,609**	**309**	**3.0%**
57110	Garage repairs pd to city gar.	2,515	0	1,170	1,570	890	(280)	(23.9%)
57115	Fuel expense pd to city gar.	55	0	400	400	1,121	721	180.3 %
59515	Interfund Copy Reimbursement	1	0	0	0	0	0	0.0 %
59540	Interfund Postage Reimbursemt	106	86	350	50	50	(300)	(85.7%)
	TOTAL INTERFUND SERVICES USED	**2,677**	**86**	**1,920**	**2,020**	**2,061**	**141**	**7.3%**
DEPARTMENT TOTAL		**141,966**	**45,951**	**269,332**	**267,450**	**465,925**	**196,593**	**73.0%**

Fund 574 Yard Waste
Dept 4031 Solid Waste - Yard Waste

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
52000	Professional Services	0	0	6,336	7,000	7,000	664	10.5 %
52270	Insurance	0	0	9,194	9,200	8,225	(969)	(10.5%)
52446	Extra Pick Up Charges	0	0	22,950	22,950	23,500	550	2.4 %
52447	Yard Waste Pickup	0	0	80,800	78,000	93,600	12,800	15.8 %
	TOTAL CONTRACTUAL AND MATERIALS	**0**	**0**	**119,280**	**117,150**	**132,325**	**13,045**	**10.9%**
57110	Garage repairs pd to city gar.	0	0	5,000	5,000	5,562	562	11.2 %
57115	Fuel expense pd to city gar.	0	0	3,000	3,000	2,156	(844)	(28.1%)
57120	Service Center Building Reimb.	0	0	14,465	14,465	18,784	4,319	29.9 %
	TOTAL INTERFUND SERVICES USED	**0**	**0**	**22,465**	**22,465**	**26,502**	**4,037**	**18.0%**
DEPARTMENT TOTAL		**0**	**0**	**141,745**	**139,615**	**158,827**	**17,082**	**12.1%**

Fund 575 Solid Waste
Dept 4030 Solid Waste - Administration

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	3,403	0	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**3,403**	**0**	**0**	**0**	**0**	**0**	**0.0%**
51500	PERS	770	0	0	0	0	0	0.0 %
51600	Health Insurance	464	0	0	0	0	0	0.0 %
51610	Life Insurance	7	0	0	0	0	0	0.0 %
51750	Workers Compensation	99	0	0	0	0	0	0.0 %
	TOTAL FRINGE BENEFITS	**1,340**	**0**	**0**	**0**	**0**	**0**	**0.0%**
52280	Advertising Expense	495	0	0	0	0	0	0.0 %
52380	Landfill Fees	2,484	2,704	3,400	3,000	3,400	0	0.0 %
52442	Residential Pick Up	816,386	851,660	898,000	904,000	1,050,000	152,000	16.9 %
52446	Extra Pick Up Charges	21,958	22,760	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**841,322**	**877,124**	**901,400**	**907,000**	**1,053,400**	**152,000**	**16.9%**
59505	General Fund Admin. Reimb.	14,420	14,900	15,384	15,384	15,846	462	3.0 %
	TOTAL OTHER	**14,420**	**14,900**	**15,384**	**15,384**	**15,846**	**462**	**3.0%**
59570	Interfund Utility Billing Reim	82,180	76,952	83,318	83,818	86,701	3,383	4.1 %
	TOTAL INTERFUND SERVICES USED	**82,180**	**76,952**	**83,318**	**83,818**	**86,701**	**3,383**	**4.1%**
DEPARTMENT TOTAL		**942,665**	**968,976**	**1,000,102**	**1,006,202**	**1,155,947**	**155,845**	**15.6%**

Fund 575 Solid Waste
Dept 4031 Solid Waste - Yard Waste

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
52000	Professional Services	0	6,272	0	0	0	0	0.0 %
52270	Insurance	7,206	8,958	0	0	0	0	0.0 %
52447	Yard Waste Pickup	71,596	79,782	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**78,802**	**95,012**	**0**	**0**	**0**	**0**	**0.0%**
57110	Garage repairs pd to city gar.	5,919	5,179	0	0	0	0	0.0 %
57115	Fuel expense pd to city gar.	4,506	1,766	0	0	0	0	0.0 %
57120	Service Center Building Reimb.	13,200	12,359	0	0	0	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**23,625**	**19,304**	**0**	**0**	**0**	**0**	**0.0%**
DEPARTMENT TOTAL		**102,427**	**114,317**	**0**	**0**	**0**	**0**	**0.0%**

Fund 576 Swimming Pool
Dept 4050 Swimming Pool

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51005	Temporary Seasonal Wages	75,996	79,411	83,115	83,072	88,800	5,685	6.8 %
51200	Overtime	0	5	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**75,996**	**79,416**	**83,115**	**83,072**	**88,800**	**5,685**	**6.8%**
51500	PERS	10,411	10,999	11,630	11,630	12,500	870	7.5 %
51750	Workers Compensation	1,003	980	1,490	1,490	1,800	310	20.8 %
51800	Medicare	1,102	1,152	1,205	1,205	1,300	95	7.9 %
	TOTAL FRINGE BENEFITS	**12,517**	**13,131**	**14,325**	**14,325**	**15,600**	**1,275**	**8.9%**
52000	Professional Services	225	250	665	580	700	35	5.3 %
52240	Printing	285	285	360	325	335	(25)	(6.9%)
52270	Insurance	2,000	2,486	2,370	2,185	2,080	(290)	(12.2%)
52280	Advertising Expense	495	506	545	545	315	(230)	(42.2%)
52300	Licenses & Permits	820	905	915	905	950	35	3.9 %
52500	Utilities-not City of Sidney	6,243	6,660	6,670	7,860	6,046	(624)	(9.4%)
52650	Travel & Training	126	0	115	116	120	5	4.1 %
52730	Building & Grounds Maintenance	0	0	0	250	250	250	100.0 %
52750	Equipment Maintenance	1,111	2,187	1,232	1,500	2,000	768	62.4 %
52800	Improvement & Repairs	1,615	1,364	1,668	1,700	2,160	492	29.5 %
53000	Office Supplies	234	105	200	200	205	5	2.5 %
53100	Operating Supplies	3,458	2,082	2,500	2,500	2,575	75	3.0 %
53101	Safety Supplies	357	449	475	476	410	(65)	(13.7%)
53290	Non Cap Equipment (< 5000)	5,699	2,460	3,100	3,062	0	(3,100)	(100.0%)
53550	Chemicals	23,129	14,953	15,080	15,080	15,532	452	3.0 %
53620	Paint	548	171	275	350	350	75	27.3 %
57000	City Utilities Charged to Dept	5,272	4,193	4,414	3,730	5,100	686	15.5 %
	TOTAL CONTRACTUAL AND MATERIALS	**51,617**	**39,056**	**40,584**	**41,364**	**39,128**	**(1,456)**	**-3.6%**
55000	Capital equipment	9,782	4,900	0	0	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**9,782**	**4,900**	**0**	**0**	**0**	**0**	**0.0%**
57200	Reimbursement to IT Fund	40	0	0	0	0	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**40**	**0**	**0**	**0**	**0**	**0**	**0.0%**
DEPARTMENT TOTAL		**149,951**	**136,503**	**138,024**	**138,761**	**143,528**	**5,504**	**4.0%**

Fund 680 Service Center Building
Dept 5180 Service Center Building

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	24,738	11,011	14,600	11,720	10,050	(4,550)	(31.2%)
51005	Temporary Seasonal Wages	3,416	0	0	0	0	0	0.0 %
51200	Overtime	112	102	225	200	0	(225)	(100.0%)
51400	Longevity Pay	1,957	0	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**30,223**	**11,113**	**14,825**	**11,920**	**10,050**	**(4,775)**	**-32.2%**
51500	PERS	5,380	1,552	2,500	1,900	1,425	(1,075)	(43.0%)
51600	Health Insurance	1,855	0	0	0	0	0	0.0 %
51610	Life Insurance	23	0	0	0	0	0	0.0 %
51750	Workers Compensation	605	760	210	220	200	(10)	(4.8%)
51800	Medicare	213	161	250	180	150	(100)	(40.0%)
	TOTAL FRINGE BENEFITS	**8,076**	**2,473**	**2,960**	**2,300**	**1,775**	**(1,185)**	**-40.0%**
52230	Uniform Rental & Laundry	622	247	368	250	240	(128)	(34.8%)
52235	Laundry Expense	269	0	0	0	0	0	0.0 %
52265	Maintenance Services	6,659	4,700	5,200	5,700	0	(5,200)	(100.0%)
52270	Insurance	4,210	5,234	4,990	5,350	5,325	335	6.7 %
52365	Inspections	272	3,401	5,100	4,500	6,200	1,100	21.6 %
52500	Utilities-not City of Sidney	30,775	31,283	32,544	34,000	39,744	7,200	22.1 %
52520	Phone (LD/cell/blackberry)	8,522	6,528	7,440	6,000	5,700	(1,740)	(23.4%)
52545	UPS & Express Mail	691	810	840	880	900	60	7.1 %
52650	Travel & Training	75	30	0	0	0	0	0.0 %
52730	Building & Grounds Maintenance	5,280	8,661	9,580	24,758	10,450	870	9.1 %
52750	Equipment Maintenance	8,210	5,243	5,558	7,000	7,500	1,942	34.9 %
52800	Improvement & Repairs	15,971	5,673	25,170	27,500	20,750	(4,420)	(17.6%)
53000	Office Supplies	2,532	1,781	3,400	3,450	3,500	100	2.9 %
53100	Operating Supplies	1,216	1,758	1,850	1,850	1,900	50	2.7 %
53101	Safety Supplies	0	0	50	0	50	0	0.0 %
53150	Publication & Subscription	0	138	150	150	155	5	3.3 %
53290	Non Cap Equipment (< 5000)	0	1,786	5,750	5,743	0	(5,750)	(100.0%)
57000	City Utilities Charged to Dept	1,353	1,238	1,450	1,450	1,670	220	15.2 %
57105	Stormwater Utility Fee	0	608	610	840	916	306	50.2 %
	TOTAL CONTRACTUAL AND MATERIALS	**86,658**	**79,119**	**110,050**	**129,421**	**105,000**	**(5,050)**	**-4.6%**
55000	Capital equipment	0	7,525	15,800	15,800	60,000	44,200	279.7 %
	TOTAL CAPITAL OUTLAY	**0**	**7,525**	**15,800**	**15,800**	**60,000**	**44,200**	**279.7%**
57110	Garage repairs pd to city gar.	1,925	2,079	1,350	1,500	1,669	319	23.6 %
57115	Fuel expense pd to city gar.	1,240	1,197	200	200	172	(28)	(14.0%)
57200	Reimbursement to IT Fund	4,300	3,610	5,692	5,692	5,404	(288)	(5.1%)
59515	Interfund Copy Reimbursement	4	12	0	10	20	20	100.0 %
59540	Interfund Postage Reimbursemt	50	15	50	12	30	(20)	(40.0%)
	TOTAL INTERFUND SERVICES USED	**7,519**	**6,913**	**7,292**	**7,414**	**7,295**	**3**	**0.0%**
DEPARTMENT TOTAL		**132,475**	**107,142**	**150,927**	**166,855**	**184,120**	**33,193**	**22.0%**

Fund 680 Service Center Building
Dept 5181 Garage & Fleet Operations

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	128,717	0	0	0	0	0	0.0 %
51200	Overtime	1,292	0	0	0	0	0	0.0 %
51400	Longevity Pay	2,018	0	0	0	0	0	0.0 %
51450	Temporary Supervisory Pay	576	0	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**132,604**	**0**	**0**	**0**	**0**	**0**	**0.0%**
51500	PERS	19,482	0	0	0	0	0	0.0 %
51600	Health Insurance	18,210	0	0	0	0	0	0.0 %
51610	Life Insurance	407	0	0	0	0	0	0.0 %
51750	Workers Compensation	1,606	0	0	0	0	0	0.0 %
51800	Medicare	1,384	0	0	0	0	0	0.0 %
	TOTAL FRINGE BENEFITS	**41,089**	**0**	**0**	**0**	**0**	**0**	**0.0%**
52000	Professional Services	1,937	0	0	0	0	0	0.0 %
52230	Uniform Rental & Laundry	1,670	0	0	0	0	0	0.0 %
52250	Auto Towing & Storage	68	0	0	0	0	0	0.0 %
52270	Insurance	1,008	0	0	0	0	0	0.0 %
52300	Licenses & Permits	2,550	0	0	0	0	0	0.0 %
52520	Phone (LD/cell/blackberry)	337	0	0	0	0	0	0.0 %
52545	UPS & Express Mail	14	0	0	0	0	0	0.0 %
52650	Travel & Training	1,111	0	0	0	0	0	0.0 %
52671	Tool Allowance	3,600	0	0	0	0	0	0.0 %
52750	Equipment Maintenance	2,118	0	0	0	0	0	0.0 %
52860	Outside Repairs	22,026	0	0	0	0	0	0.0 %
53000	Office Supplies	114	0	0	0	0	0	0.0 %
53100	Operating Supplies	2,477	0	0	0	0	0	0.0 %
53101	Safety Supplies	495	0	0	0	0	0	0.0 %
53150	Publication & Subscription	177	0	0	0	0	0	0.0 %
53610	Small Tools	996	0	0	0	0	0	0.0 %
53910	Fuel Inventory	256,775	0	0	0	0	0	0.0 %
53920	Parts Inventory	49,406	0	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**346,879**	**0**	**0**	**0**	**0**	**0**	**0.0%**
55000	Capital equipment	4,089	0	0	0	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**4,089**	**0**	**0**	**0**	**0**	**0**	**0.0%**
57110	Garage repairs pd to city gar.	2,060	0	0	0	0	0	0.0 %
57115	Fuel expense pd to city gar.	1,246	0	0	0	0	0	0.0 %
57120	Service Center Building Reimb.	25,800	0	0	0	0	0	0.0 %
57200	Reimbursement to IT Fund	3,750	0	0	0	0	0	0.0 %
59540	Interfund Postage Reimbursemt	1	0	0	0	0	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**32,857**	**0**	**0**	**0**	**0**	**0**	**0.0%**
DEPARTMENT TOTAL		**557,517**	**0**	**0**	**0**	**0**	**0**	**0.0%**

Fund 682 Technology
Dept 5106 Information Technology

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	111,738	151,943	200,000	198,380	224,200	24,200	12.1 %
51200	Overtime	4,163	1,868	3,400	3,780	4,900	1,500	44.1 %
51210	Holiday Overtime	110	245	810	560	1,110	300	37.0 %
51450	Temporary Supervisory Pay	0	0	0	60	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**116,010**	**154,056**	**204,210**	**202,780**	**230,210**	**26,000**	**12.7%**
51500	PERS	16,054	19,787	33,100	32,150	32,300	(800)	(2.4%)
51600	Health Insurance	11,824	19,026	33,400	23,660	26,200	(7,200)	(21.6%)
51610	Life Insurance	299	391	555	510	555	0	0.0 %
51750	Workers Compensation	1,291	1,349	3,100	2,700	4,500	1,400	45.2 %
51800	Medicare	1,659	2,203	3,000	3,000	3,350	350	11.7 %
	TOTAL FRINGE BENEFITS	**31,127**	**42,755**	**73,155**	**62,020**	**66,905**	**(6,250)**	**-8.5%**
52000	Professional Services	33,635	9,780	0	0	0	0	0.0 %
52005	Employee Physicals	0	0	42	0	45	3	6.4 %
52270	Insurance	486	702	680	270	600	(80)	(11.8%)
52520	Phone (LD/cell/blackberry)	1,242	871	1,200	1,200	1,250	50	4.2 %
52545	UPS & Express Mail	13	84	50	50	75	25	50.0 %
52550	Internet Access	12,979	21,017	42,754	42,750	44,500	1,746	4.1 %
52600	Physical Fitness	450	450	900	900	1,395	495	55.0 %
52650	Travel & Training	3,048	478	5,000	5,000	5,150	150	3.0 %
52750	Equipment Maintenance	14,056	6,886	9,000	9,000	9,270	270	3.0 %
52753	Software Maintenance	52,307	87,532	89,974	89,000	135,150	45,176	50.2 %
52755	Non-Contract Maintenance	966	69	1,050	1,050	1,100	50	4.8 %
52870	Telephone System Repairs	2,381	1,282	2,200	2,200	2,300	100	4.5 %
53000	Office Supplies	1,947	1,885	1,400	1,400	1,440	40	2.9 %
53050	Software	4,609	14,599	18,420	18,000	13,600	(4,820)	(26.2%)
53100	Operating Supplies	1,174	1,617	1,200	1,150	1,250	50	4.2 %
53150	Publication & Subscription	0	76	0	0	0	0	0.0 %
53290	Non Cap Equipment (< 5000)	3,403	5,474	11,661	12,250	13,025	1,364	11.7 %
53930	Supplies Inventory	3,908	4,007	3,700	3,720	3,850	150	4.1 %
	TOTAL CONTRACTUAL AND MATERIALS	**136,603**	**156,807**	**189,231**	**187,940**	**234,000**	**44,769**	**23.7%**
55000	Capital equipment	43,774	63,150	61,900	64,000	64,000	2,100	3.4 %
	TOTAL CAPITAL OUTLAY	**43,774**	**63,150**	**61,900**	**64,000**	**64,000**	**2,100**	**3.4%**
58828	Transfer to Separation Pay Fd.	6,500	0	0	0	0	0	0.0 %
	TOTAL OTHER	**6,500**	**0**	**0**	**0**	**0**	**0**	**0.0%**
59515	Interfund Copy Reimbursement	0	0	3	0	0	(3)	(100.0%)
59540	Interfund Postage Reimbursemt	6	0	50	0	0	(50)	(100.0%)
	TOTAL INTERFUND SERVICES USED	**6**	**0**	**53**	**0**	**0**	**(53)**	**-100.0%**
DEPARTMENT TOTAL		**334,020**	**416,769**	**528,549**	**516,740**	**595,115**	**66,566**	**12.6%**

Fund 684 Revenue Collections
Dept 5130 Revenue Collections

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	282,147	285,071	289,300	290,560	297,300	8,000	2.8%
51200	Overtime	698	395	1,450	450	1,500	50	3.4%
51400	Longevity Pay	4,964	4,482	5,200	5,050	5,250	50	1.0%
	TOTAL SALARIES AND WAGES	**287,809**	**289,948**	**295,950**	**296,060**	**304,050**	**8,100**	**2.7%**
51500	PERS	40,642	40,088	48,400	47,260	42,600	(5,800)	(12.0%)
51600	Health Insurance	49,060	52,414	55,100	54,710	58,800	3,700	6.7%
51610	Life Insurance	875	827	900	840	900	0	0.0%
51750	Workers Compensation	3,449	3,460	4,230	5,140	5,900	1,670	39.5%
51800	Medicare	3,768	4,058	4,300	4,100	4,425	125	2.9%
	TOTAL FRINGE BENEFITS	**97,794**	**100,847**	**112,930**	**112,050**	**112,625**	**(305)**	**-0.3%**
52005	Employee Physicals	377	0	0	0	0	0	0.0%
52045	Software Implementation	0	1,198	3,000	3,000	0	(3,000)	(100.0%)
52205	Dues & Memberships	130	140	150	145	180	30	20.0%
52240	Printing	3,903	4,006	5,370	4,414	10,400	5,030	93.7%
52270	Insurance	1,138	1,340	1,290	1,370	1,300	10	0.8%
52292	Equipment Rental	109	192	392	306	612	220	56.1%
52325	Bank Fees	2,274	3,869	7,800	6,500	7,800	0	0.0%
52520	Phone (LD/cell/blackberry)	449	326	350	260	425	75	21.4%
52540	Postage pd to 3rd Parties	10,599	12,111	13,800	12,100	21,625	7,825	56.7%
52545	UPS & Express Mail	37	0	25	0	25	0	0.0%
52600	Physical Fitness	525	617	1,520	83	2,772	1,252	82.4%
52650	Travel & Training	2,864	3,375	6,141	6,141	3,885	(2,256)	(36.7%)
52750	Equipment Maintenance	547	1,242	1,450	850	950	(500)	(34.5%)
53000	Office Supplies	3,461	2,647	3,197	3,197	3,200	3	0.1%
53020	Paper & Preprinted Forms	41	83	275	275	275	0	0.0%
53150	Publication & Subscription	1,931	410	440	440	440	0	0.0%
53290	Non Cap Equipment (< 5000)	2,790	95	1,025	0	225	(800)	(78.0%)
54310	Unapplied Cash Refunds	(280)	0	0	0	0	0	0.0%
	TOTAL CONTRACTUAL AND MATERIALS	**30,895**	**31,651**	**46,225**	**39,081**	**54,114**	**7,889**	**17.1%**
57200	Reimbursement to IT Fund	20,300	28,070	36,101	36,101	34,960	(1,141)	(3.2%)
59540	Interfund Postage Reimbursemt	7,633	10,252	8,444	10,300	11,270	2,826	33.5%
	TOTAL INTERFUND SERVICES USED	**27,933**	**38,322**	**44,545**	**46,401**	**46,230**	**1,685**	**3.8%**
DEPARTMENT TOTAL		**444,431**	**460,768**	**499,650**	**493,592**	**517,019**	**17,369**	**3.5%**

**Information prior to 2009 is from 2130120 and 5602000 combined for reference use only

Fund 685 Garage/Fleet Operations
Dept 5181 Garage & Fleet Operations

Account Number	Description	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 08-09 % Change
51000	Salaries & Wages	0	138,526	145,600	145,820	150,900	5,300	3.6 %
51200	Overtime	0	725	1,650	1,080	2,100	450	27.3 %
51450	Temporary Supervisory Pay	0	74	100	100	100	0	0.0 %
	TOTAL SALARIES AND WAGES	**0**	**139,325**	**147,350**	**147,000**	**153,100**	**5,750**	**3.9%**
51500	PERS	0	18,529	24,000	23,550	21,500	(2,500)	(10.4%)
51600	Health Insurance	0	30,281	30,300	30,060	32,400	2,100	6.9 %
51610	Life Insurance	0	413	450	420	450	0	0.0 %
51750	Workers Compensation	0	1,895	2,100	2,540	3,000	900	42.9 %
51800	Medicare	0	2,028	2,200	2,130	2,200	0	0.0 %
	TOTAL FRINGE BENEFITS	**0**	**53,146**	**59,050**	**58,700**	**59,550**	**500**	**0.8%**
52000	Professional Services	0	1,995	0	0	0	0	0.0 %
52230	Uniform Rental & Laundry	0	1,821	1,675	1,675	1,675	0	0.0 %
52250	Auto Towing & Storage	0	0	100	100	100	0	0.0 %
52270	Insurance	0	1,302	1,250	720	865	(385)	(30.8%)
52300	Licenses & Permits	0	2,400	2,600	2,600	2,600	0	0.0 %
52520	Phone (LD/cell/blackberry)	0	406	605	250	505	(100)	(16.5%)
52545	UPS & Express Mail	0	129	200	150	200	0	0.0 %
52600	Physical Fitness	0	303	0	450	500	500	100.0 %
52650	Travel & Training	0	1,361	3,000	3,000	3,000	0	0.0 %
52671	Tool Allowance	0	3,600	3,640	3,640	3,640	0	0.0 %
52750	Equipment Maintenance	0	1,131	18,879	19,154	2,500	(16,379)	(86.8%)
52753	Software Maintenance	0	0	3,000	3,000	3,000	0	0.0 %
52860	Outside Repairs	0	25,847	22,000	20,000	21,000	(1,000)	(4.5%)
53000	Office Supplies	0	435	691	591	600	(91)	(13.2%)
53100	Operating Supplies	0	2,738	2,060	2,000	2,122	62	3.0 %
53101	Safety Supplies	0	610	800	800	800	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	888	612	0	2,500	1,888	308.7 %
53610	Small Tools	0	2,169	2,000	2,000	2,000	0	0.0 %
53910	Fuel Inventory	0	302,711	420,500	420,500	363,000	(57,500)	(13.7%)
53920	Parts Inventory	0	62,670	65,000	65,000	72,000	7,000	10.8 %
	TOTAL CONTRACTUAL AND MATERIALS	**0**	**412,515**	**548,613**	**545,630**	**482,607**	**(66,006)**	**-12.0%**
55000	Capital equipment	0	787	11,187	11,187	16,545	5,358	47.9 %
	TOTAL CAPITAL OUTLAY	**0**	**787**	**11,187**	**11,187**	**16,545**	**5,358**	**47.9%**
57110	Garage repairs pd to city gar.	0	1,105	1,500	2,000	2,225	725	48.3 %
57115	Fuel expense pd to city gar.	0	1,738	2,075	2,075	2,070	(5)	(0.2%)
57120	Service Center Building Reimb.	0	24,047	28,145	28,145	36,546	8,401	29.8 %
57200	Reimbursement to IT Fund	0	5,260	6,131	6,131	6,307	176	2.9 %
59540	Interfund Postage Reimbursemt	0	1	30	30	30	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**0**	**32,151**	**37,881**	**38,381**	**47,178**	**9,297**	**24.5%**
DEPARTMENT TOTAL		**0**	**637,924**	**804,081**	**800,898**	**758,980**	**(45,101)**	**-5.6%**