

City of Sidney
Ohio



2010
Appropriation
Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sidney
Ohio**

For the Fiscal Year Beginning

January 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Sidney, Ohio for its budget for the fiscal year beginning January 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine eligibility for another award.

CITY OF SIDNEY 2010 BUDGET

CITY COUNCIL MEMBERS

Michael Barhorst, Mayor
Martha Milligan, Vice-Mayor
Mike Burns
Frank Mariano
Katie McMillan
Thomas Miller
Terry Pellman

CITY MANAGER

Steve Stilwell

SENIOR DIRECTORS

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

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City of Sidney

2010 Budget Message

TO: Honorable Mayor, Council Members and Citizens of the City of Sidney

FROM: Ginger Adams, Finance Officer

DATE: December 14, 2009

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 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 are presented in this document. The Five-Year Operating Plan is not reproduced in this document.

The following pages include the appropriation budget as proposed by the City Manager.

Budget Highlights

- Total budgeted expenditures, excluding interfund transactions and agency funds, for 2010 is \$35.8 million. This represents a 17.2% decrease from the City's original 2009 budget of \$43.2 million and a 28.9% decrease from the City's revised 2009 budget (see page 2-6). Much of this fluctuation is due to the timing of several large capital projects – the widening of the Russell Road Bridge and various water distribution and plant projects funded via the American Reinvestment & Recovery Act of 2009 (ARRA Water Projects).
- Perhaps, more importantly, the operating budget decreases 6.2%, or approximately \$1.7 million, from the original 2009 budget. With continued declining revenues in 2009, City staff revised its budget early in 2009. The 2010 operating budget represents a 3.9% reduction (or approximately \$1.0 million) from that revised 2009 operating budget.
- The 2009 budget, as originally adopted, assumed a 2.5% growth in income tax collections in 2009. Income tax collections decreased by 7.4% in 2008 and continued to decline into 2009. In March 2009, the 2009 income tax revenue projection was revised downward to reflect a 3% decrease for the year. Accordingly, \$1 million of budget reductions were enacted in April 2009. During the preparation of the 2010-2014 Five-Year Plan, the assumption was a 12% decline in 2009 collections followed by a 2% increase in 2010. Budget reductions were included in the 2010-2014 Five-Year Plan to adequately respond to this projected 12% decline in 2009.
- Current projections point to a decline of 13% in 2009 income tax collections from the amounts collected in 2008. This means there will be a nearly 20% decline in income tax collections over a two-year period. With approximately 60% of the General Fund's revenue coming from income tax collections, a decrease such as this yields a significant change in available resources. The 2010 proposed budget results in both the Cemetery Fund and the Street Fund not meeting the minimum cash reserve target. Should the decline in 2009 collections reach the 13% mark, or decline even further, staff will be returning to Council with additional budget reductions early in 2010.



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- Historically, there tends to be a strong recovery year after a downturn in tax collections. (See page 1-5 for a chart analyzing the change in annual income tax collections since 1980.) However, since it cannot be accurately predicted when, or even if, such a significant “bounce back” year would occur, a 2% increase is assumed in 2010 (from 2009 projected). This scenario of “slow economic recovery” beginning in 2010 was used in this budget.
- With the assumption that recovery is inevitable, the objective has been to utilize short-term budget adjustments to get through the downturn. Specific strategies included in this budget include:
 - *Use of cash reserve balances, where possible and prudent.* Cash reserves in nearly all operating and capital funds have been reduced.
 - *Deferral of maintenance and improvements and postponements of purchases.*
 - *Training budgets & overtime curtailed.*
 - *Cost of living freeze* for all non-bargaining employees. This also translates into a cost of living freeze for police supervisors in accordance with their most recent collective bargaining agreement.
 - *Changed method of funding Separation Pay Fund.* This provided funding for those over the age of 60 and / or those with 25 years of service. Previously, this was funded only for those with 20 years of service or more.
- Certain budget reductions may be ongoing throughout the recovery period. These include:
 - Reducing the workforce through attrition – keep most vacated positions unfilled and make targeted reductions in seasonal and part-time positions. These two strategies, begun in 2009, yield an estimated decrease in staffing of nearly 16 full time equivalents (FTE’s) from 242.91 in 2008 to 226.93 in 2010. (See pages 2-27 to 2-36 for a complete Staffing Plan).
 - Investigating alternative methods of collecting yard waste more cost effectively. Staff is researching these methods and will be presenting this to Council early in 2010.
 - Increasing General Fund revenue by assessing additional administrative overhead expenses to various funds, as supported by the City’s cost allocation plan.
 - Discontinuing the practice of transferring additional funds from the General Fund to the Capital Improvement Fund. In the past, the General Fund was able to transfer a portion of its share of income tax to the Capital Improvement Fund, effectively providing more than 20% of income tax collections to pay for infrastructure needs.
- The General Fund 2010 budget, excluding interfund transactions, is \$15,359,176. This represents a 1.9% decrease from the 2009 revised budget of \$15,657,344 and a 5.1% decrease from the original 2009 budget of \$16,190,099.
- The funding of the new Water Source Reserve Fund began in 2007 with an initial infusion of \$300,000. Since then, another \$600,000 has been placed into the Water Source Reserve Fund. The 2010 budget includes a \$250,000 transfer from the Water Fund to this reserve fund. 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 consistent with those proposed in the 2010-2014 Five-Year Plan



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recently adopted by Council. No increase in the Stormwater utility fee is included. A combined water and sewer rate increase of approximately 3% (5.0% for water and 1.0% for sewer) is included. The 5% water rate adjustment is necessary to continue to accumulate sufficient resources to fund the water source project. The increase included in this budget for curbside refuse pick-up is 3.25% to be effective January 1, 2010. The 2010-2014 Five-Year Plan included a 2.91% increase. With the Solid Waste Fund being charged 100% of its general administrative overhead fee, a slight change from the Plan is required. The proposed increases in water and sewer would cost the low volume user approximately \$0.35 per month and the average family of four about \$1.19 a month. The proposed increase in curbside refuse pick-up would cost the user \$.42 per month. Trash bags would increase \$.08 per bag.

- Total debt service increases from \$2.4 million in 2009 to \$2.9 million in 2009. Approximately \$220,000 of this increase is the repayment of loans associated with the ARRA Water Projects. These projects were 40% grant funded with the remaining to be paid back interest free over the next 20 years. Bond anticipation notes, originally issued to pay for water source testing, are expected to be refinanced as long-term debt in 2010. At the same time, another \$2.25 million of long-term bonds would be issued to fund the well field acquisition expenses. Debt service of approximately \$200,000 is included in the 2010 budget for this issuance.

Budget Assumptions and Objectives

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

- *Slow economic recovery.* This is reflected in the income tax collections projection of a 13% decline in 2009 followed by 2% growth in 2010. This budget assumes that the local economy is at or near the bottom of this recessionary economic cycle and that a slow recovery will begin in 2010. To the extent this does not happen, further budgetary reductions will be necessary. Staff would be returning to you with those reductions.
- *Cost increases to remain at moderate levels.* Generally, costs are assumed to be subject to inflation of 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 two of the minimum target cash fund balances established by the Statement of Financial Policies. The exceptions are the Street Fund and the Cemetery Fund. This policy violation will need to be corrected should the actual 2009 collections decline 13% or more from 2008 collections.
- *Annual review of all significant fees.*
- *Consistency with Five-Year Financial Plan.* Staffing levels in this budget are those endorsed by Council in the 2010 - 2014 Five-Year Financial Plan. Capital improvements are consistent with the Five-Year Financial Plan except for a few minor adjustments noted within this document.



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- *Service levels.* In general, this budget assumes that, for the most part, services will continue to be provided to the citizens at current levels and quality. Exceptions include: 1) With reduced staffing levels made possible through attrition, it will be a challenge to maintain efficiency; and 2) Certain cost reductions will directly impact services provided to the public. Most notably this includes reductions in certain recreational programming, funding reductions for outside agencies, and scaling back of police community resource programming (i.e. Citizens Academy).
- *Wage adjustments.* Wage scales for the firefighter and public works' bargaining units are budgeted to increase 3.0% in 2010 per the terms of their collective bargaining agreements. Police patrol wage scales are budgeted to increase 2.75% in mid-2010 in line with their collective bargaining agreement. Non-union employees' will not be receiving a cost of living increase. Likewise, police supervisors will not receive a cost of living increase in accordance with their collective bargaining agreement. A pay freeze is included for all seasonal employees. Collective bargaining is ongoing with the members of the police dispatchers' union. As a result, no increases are included in this budget from June 30, 2009 when this contract expired for those employees.
- *Employee benefits.* A 6% increase in health insurance rates, following the annual renewal in October 2010, was included in this budget.
- *Revenue from the State.* Distributions from the State of Ohio's Local Government Fund are projected to decrease to approximately \$812,000 in 2009, compared to nearly \$969,000 received in 2008. Decreases in this fund are tied directly to decreases in state tax revenue performance. No increase is expected in 2010.

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%).

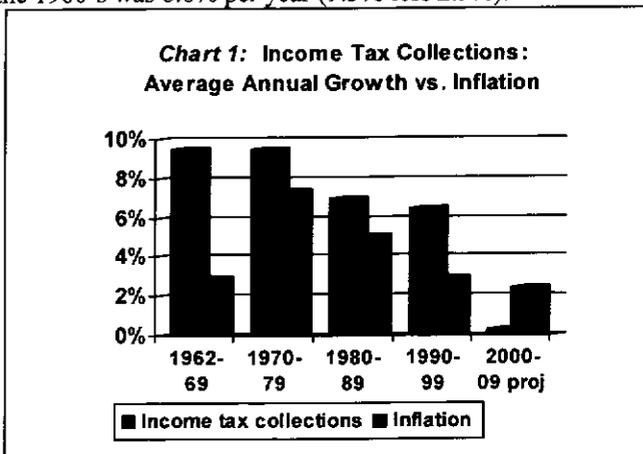
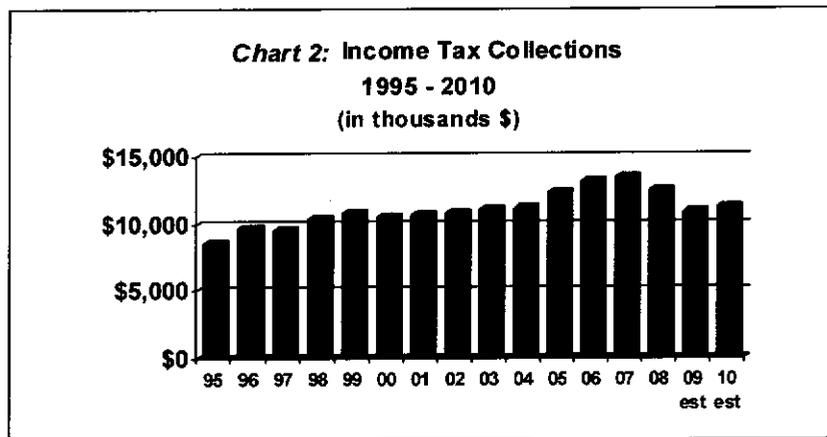


Chart 1 illustrates that there was positive real growth in each of the past four decades (6.6% in the 1960's; 2.1% in the 1970's; 1.9% in the 1980's; and 3.6% in the 1990's). This positive growth pattern has been different so far this decade. In 2000 through 2009 projected, income tax collections are expected to increase by only 0.3% per year. Meanwhile, inflation is anticipated to be about 2.4% per year. This may be the first decade during which the growth in income tax collections does not keep pace with the rate of inflation.

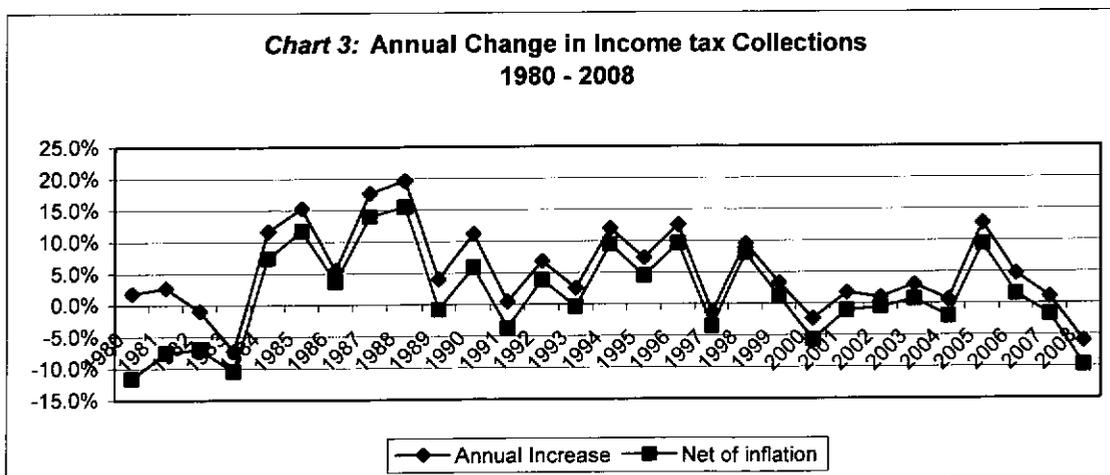


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For 2009, a decline of 13% is projected. Approximately one-third of this decline can be traced to a drop in direct collections, which are those income tax collections primarily received based on business net profits. This source is the most volatile source of income tax collections and traditionally has been subject to upward, as well as downward, swings from year to year. The other two-thirds of this decline are due to a projected decrease in withholding payments. Local employment has not been as strong as anticipated and withholding payments have not kept pace with budgeted expectations.



There has never been a decline in income tax collections of this magnitude. 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% growth rate was used for the 2010 budgeted income tax collections. This may have to be revisited during 2010.





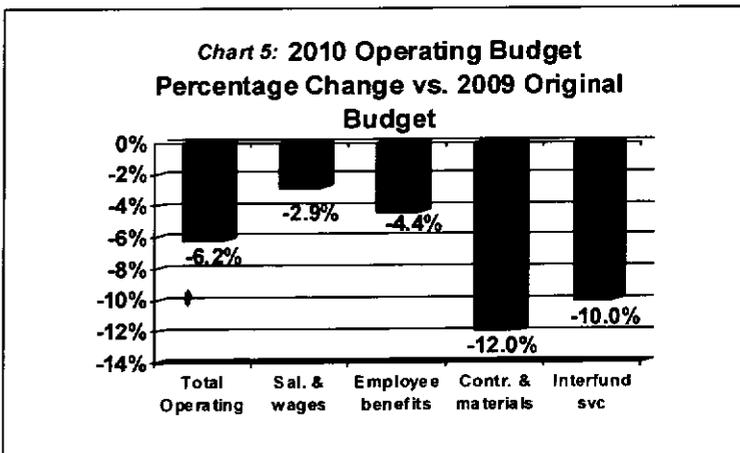
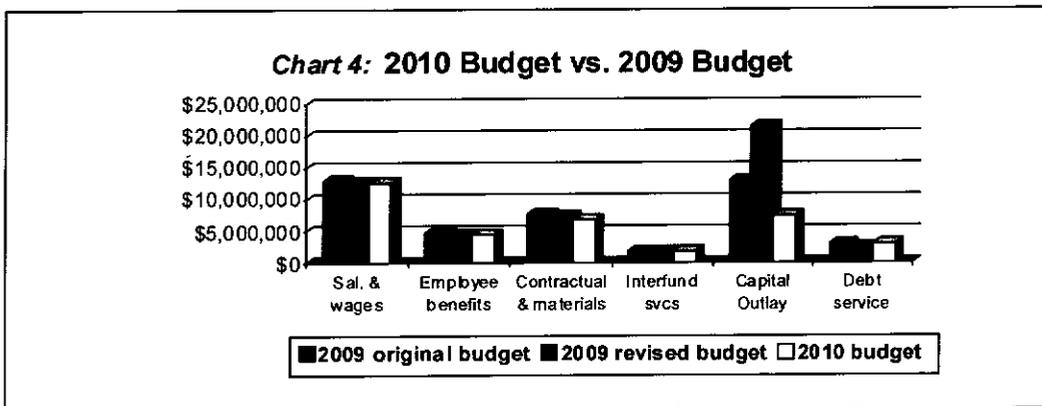
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State Local Government Fund:

Another ongoing revenue issue has been uncertainty surrounding a very important source of income, the State of Ohio's Local Government Fund (LGF), which had provided 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. Had the distributions kept pace with inflation, 2008 distributions would have amounted to approximately \$1.2 million. 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 declines in state tax revenues for 2009, conservative estimates of approximately \$812,000 for both 2009 and 2010 have been included in this budget.

Budget Overview

The total 2010 budget, excluding interfund transfers and reimbursements, internal service funds and agency funds, is \$35.8 million.



The 2010 budget for operating expenditures decreases by 6.2% compared to original 2009 budget, and 3.9% compared to the revised budget after the cuts in April of 2009.

Salaries and wages decreased 2.9% from 2009 original budget, while employee benefits decreased 4.4%. Most vacated positions will not be filled and certain reductions in part-time and seasonal positions are anticipated.

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



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Non-personnel contractual and materials budgets decreased 12.0%, and interfund services used declined 10.0% from last year's original budget. Much effort was made by staff to make the cuts necessary as revenues dropped.

General Fund

Total budgeted General Fund expenditures, excluding interfund transactions, decrease in 2010 by 1.9%, from \$15,657,344 to \$15,359,176.

During 2007, the General Fund balance increased by about \$1,407,000. This increase was welcome after the decline experienced during the first few years of the decade and served to replenish the General Fund reserves, as well as to provide additional funding for much-needed capital improvements. In mid- to late-2008, signs of the national recession were beginning to be felt locally. The General fund cash balance dropped to \$5.2 million by December 31, 2008, still well above its minimum target balance. During 2009 and 2010, it has been necessary to utilize those cash reserves. The declines in revenues have been more severe, with a 13% projected decline in income tax collections, as well as more widespread, as evidenced by declines in Local Government Fund receipts and estate tax collections. Budget reductions across the board and reducing staffing via attrition have helped to lessen the impact and to maintain minimum cash reserves. Further declines in revenues or unanticipated increases in expenditures will necessitate further action by Council and staff.

Water Fund

The 2010 Water Fund budget of \$2,701,231, excluding interfund transfers and reimbursements, represents a 20.9% increase from its 2009 revised budget of \$2,235,019. Included in the 2010 budget is debt service of \$491,000. This would provide for the 2010 principal and interest payments for the ARRA Water Project loans and the long-term debt associated with the water source testing and well field acquisition. Excluding this debt service, budgeted operating expenditures declines 1.1% as compared to 2009 revised budget, and 6.5% as compared to 2009 original budget. Such reductions are due in large part to staff's efforts to curtail expenditures, as well as the staff attrition made possible with the new automated meter read system (funded as part of the ARRA Water Projects).

The Water Fund balance decreases from an estimated \$771,396 as of January 1, 2010 to \$657,910 at December 31, 2010 which remains above its minimum cash reserve target.

No transfer is budgeted for 2010 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 2010, the Water Fund is scheduled to reimburse the General Fund \$581,240 for the value of the various administrative services it receives.

Water user rates are budgeted to increase 5.0% in 2010. This is consistent with the Five-Year Plan.



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Sewer Fund

The 2010 Sewer Fund budget of \$2,497,010, excluding interfund transfers, decreases 1.1% from its revised 2009 budget of \$2,525,668, and decreases 4.6% from its original 2009 budget of \$2,618,421.

A cash transfer of \$250,000 is to be made from the Sewer Fund to the Sewer Improvement Fund in 2010 to cover the major capital outlays of the sanitary sewer system.

The 2010 Sewer Fund budget includes a \$540,620 reimbursement to the General Fund for administrative services.

The cash fund balance decreases from an estimate of \$637,750 at January 1, 2010 to \$561,744 at the end of 2010, still above its minimum cash reserve target.

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, Airport Improvement Fund, Stormwater Improvement Fund, Water Reserve Fund or Sewer Improvement Fund.

Significant capital improvements include:

- *Street resurfacing* is budgeted for a total of approximately \$583,000. The Capital Improvement Fund will fund \$488,000 of this, while the City share of the county auto license tax (County Auto License Fund) will pay for the final \$95,000. (Note that of the \$488,000 paid from the Capital Improvement Fund, \$88,000 is from the \$5 additional license fee effective January 1, 2009.)
- *Debt principal and interest payments* account for about 27.5% of the Capital Improvement Fund budget at this time.
- *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 2010. As with the first phase, it will be largely grant-funded. The City's portion is expected to be approximately \$93,400.
- *Airport runway extension.* The construction of a private access road in order to permit the extension of one of the airport's runways is scheduled for 2010. The cost is estimated at \$350,000 with 95% federal grant funding expected.
- *Water source well field acquisition.* Since the testing of the potential new water source returned positive results, the acquisition of the well field for the new water source is expected to occur in 2010. This acquisition would be funded by long-term bonds.
- *ARRA water projects.* Although initiated in 2009, these water distribution and water plant improvements will be completed throughout 2010. The implementation of an automated meter read system will also be finalized in 2010. These projects total approximately \$7.3 million and are 40% grant funded, with the remaining 60% repaid over twenty-years, interest free.



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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 \$8.1 million of its \$21 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 2.1% of assessed value at December 31, 2010, 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. At the present time, there is no capacity in the Sewer Fund for additional debt. In the Water Fund, capacity is available for the additional debt expected to be issued in 2010.

A summary of all debt for the City of Sidney is presented on pages 2-20 through 2-25.

CITY OF SIDNEY COMMUNITY PROFILE

History

The City of Sidney, named after Sir Philip Sidney, a well-known poet and member of British Parliament, was originally a 70-acre parcel of land located along the west side of the Great Miami River. This land was donated by Charles Starrett to be used as the site of a new town that was to become the county seat of Shelby County. The area around Sidney was once the richly-forested hunting ground of the Shawnee and Miami Indian nations. This fertile area was developed as agricultural lands over time.

The construction of the Miami-Erie Canal between 1825 and 1837 connected Sidney in a north/south direction with the major trade centers in Ohio. In addition to opening the first significant "outside" trade for Sidney, the construction of the canal also attracted an influx of settlers to the area.

As the influence of the canal declined, another transportation element, railroads, began to develop in Sidney. East-west rail began to be laid in 1851, followed by north-south rail in 1856. Sidney is still served by these railroad lines today.

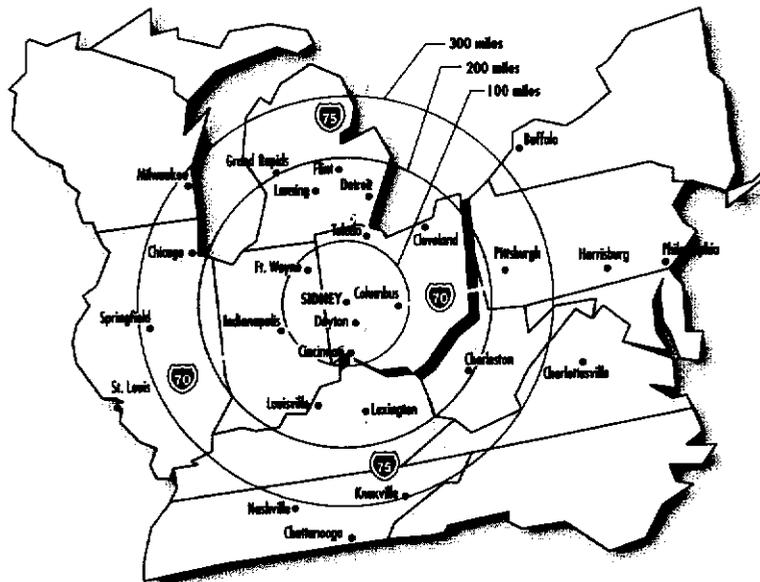
In the 1950's, another transportation element, the Interstate Highway, would play a significant role in the development of Sidney. Today, Interstate 75 connects Sidney with Canada to the north, and Florida to the south. Sidney has four interchanges with Interstate 75, providing quick and convenient access for both commercial and industrial users.

Sidney Today

Today, Sidney is a progressive, growth-oriented community of approximately 20,000 population. The City's population growth trend averaged 15.5% per decade from 1900 to 1990. From 1990 to 2000, population grew 8.0%. Estimates for the current decade indicate stagnant to possibly a small reduction in population.

The City is strategically located 40 miles north of Dayton, 85 miles west of Columbus, 100 miles south of Toledo, and 120 miles east of Indianapolis. Sidney offers an historic downtown featuring the famous Louis Sullivan designed People's Savings & Loan building, the Shelby County Courthouse, and the Monumental Building (erected as a monument to those Shelby Countians who died in the Civil War), which currently serves as our Municipal Court facility. The Courthouse, which occupies one city-block known as Court Square, was recently named as one of the "Great American Public Places".

Another unique characteristic of Sidney is its outstanding parks and recreation system. When the City's first comprehensive plan was being developed in the mid-1950s, the City decided that it would be an attractive feature to have a park or recreation area within a half-mile of every residence. This goal has resulted in a system of 16 neighborhood parks, a baseball complex, softball complex, soccer complex, municipal swimming pool, approximately 12.5 miles of walk/bikeways and the 180-acre Tawawa Park.



CITY OF SIDNEY COMMUNITY PROFILE

Municipal Services and Facilities

The City is a total service community providing a broad range of services for the citizens of Sidney, including: police and fire protection; emergency medical / ambulance services; water treatment and distribution; sanitary sewer and waste water treatment services; storm water monitoring and management; street construction and maintenance; refuse / garbage collection and disposal; parks and recreation facilities and programs; operation and maintenance of a municipal cemetery; operation and maintenance of a municipal airport; and operation and maintenance of a county-wide transit system.

Governmental Organization

In 1954, the voters of Sidney adopted a charter implementing a council-manager form of government. Accordingly, the City may exercise all powers of local self-government under the Ohio Constitution to the extent not in conflict with applicable general laws of the State. This form of "home rule" provides a great measure of local administrative and legislative control and efficiencies while maintaining direct participation by the residents of the community.

The legislative authority of the City is vested in a seven-member Council. Three members are elected at large and four represent specific wards of the City. Council members are elected to over-lapping four year terms. The Council enacts legislation to provide for City services, adopt budgets, levy taxes, borrow money, license and regulate businesses and trades, and perform such other duties consistent with the Charter. The presiding officer of the Council is the mayor who is a member of Council. The mayor is elected to that position by a vote of the Council members. It is a part-time position like the other Council positions.

The chief executive and administrative officer of the City is the City Manager, who is appointed for an indefinite term and serves at the pleasure of Council. The City Manager has the authority to appoint and remove all City employees, subject to civil service regulations, except the Law Director and City Clerk. The City Manager directs the administration of all City departments except as provided by Charter and is the contracting officer of the City.

City of Sidney
Demographic Summary

City of Sidney Historic Population Growth				
Year	Persons	Change	% Change Decade	% Change Annual
1950	11,491			
1960	14,663	3,172	28%	3%
1970	16,332	1,669	11%	1%
1980	17,657	1,325	8%	1%
1990	18,710	1,053	6%	1%
2000	20,211	1,501	8%	1%
est. 2006-2008	20,023	(188)	-1%	0%

City of Sidney Age Distribution								
	1980		1990		2000		est. 2006-2008	
	Total	Pct. (%)	Total	Pct. (%)	Total	Pct. (%)	Total	Pct. (%)
Under 17	5,530	31.3%	5,384	28.8%	5,670	28.1%	5,646	28.2%
18-44	7,038	39.9%	7,878	42.1%	7,835	38.8%	6,908	34.5%
45-64	3,257	18.4%	3,219	17.2%	4,304	21.3%	5,166	25.8%
Over 65	1,832	10.4%	2,229	11.9%	2,402	11.9%	2,303	11.5%
Total	17,657	100.0%	18,710	100.0%	20,211	100.0%	20,023	100.0%
Median Age	28.4		31.5		33.9		35.2	

City of Sidney Per Capita Income	
est. 2006-2008	\$ 20,477
1999	\$ 19,075
Percentage Change from 1989 (inflated)	17.5%

City of Sidney Historic Housing Growth				
Year	Housing Units	Change	% Change Decade	% Change Annual
1950	3,703			
1960	4,744	1,041	28%	3%
1970	5,430	686	14%	1%
1980	6,724	1,294	24%	2%
1990	7,044	320	5%	0%
2000	7,981	937	13%	1%
est. 2006-2008	8,014	33	0%	0%

Source: U.S. Census Bureau 1950-2000; 2006-2008 American Community Survey 3 year Estimates

CITY OF SIDNEY BUDGETING SYSTEM INFORMATION

Budgetary Control System

City Council approves an annual budget for all funds and approves subsequent amendments to that budget as needed. The “legal level of control” is the level of detail as approved by Council in its appropriation ordinances. Expenditures and encumbrances cannot exceed the legal level of control. Legal level of control for the City of Sidney is based on object of expenditure for each department as follows: 1) Personal Services, and 2) Contractual, Materials and Other.

A purchasing control system is maintained which generally requires that an applicable appropriation be encumbered, or reserved, before a purchase may be made or a contract executed. Purchase orders for which insufficient appropriations exist are not released until the budget is amended.

Basis of Budgeting

Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts. The City of Sidney’s budget for all funds is prepared on a cash-encumbrance basis wherein transactions are recorded when cash is received or disbursed, or when a commitment has been recorded as an encumbrance against an applicable appropriation. All annual appropriations lapse at year-end to the extent they have not been expended or lawfully encumbered. Fund balances shown are unencumbered cash balances. This basis is utilized for all interim financial statements issued during the year.

The basis of budgeting differs from the generally accepted accounting principles (GAAP) used for the City’s year-end financial statements contained in the Comprehensive Annual Financial Report (CAFR). All governmental funds, that is the General Fund, all special revenue funds, and all capital projects funds, are accounted for using the modified accrual basis of accounting. Under that basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded generally when the related fund liability is incurred. All proprietary funds -- enterprise, internal service and agency funds -- are accounted for in the CAFR using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. On the budgetary basis, however, revenues are recognized only when cash has been received and expenditures are recognized when cash has been disbursed or when an encumbrance has been placed against an appropriation.

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)

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. About January 1, the City must submit to the County Budget Commission a statement, classified by fund, of estimated cash receipts for the year and beginning-of-year unencumbered fund balances. The County Budget Commission certifies these estimates and issues an Official Certificate of Estimated Resources, (the “Certificate”) limiting the maximum amount the City may expend from a given fund during the year to the estimated resources available. The City may, from time to time throughout the year, request an amended Certificate to reflect updated resource estimates.

CITY OF SIDNEY
BUDGETING SYSTEM INFORMATION

2. The *five-year financial plan* is updated on an annual basis, usually in September. The plan is prepared after receiving input from all departments. The plan shall include all major operating funds and all capital improvement funds of the City. The purpose of this plan is to:
 - a. identify major policy issues for City Council consideration prior to the preparation of the annual budget;
 - b. establish capital project priorities and make advance preparation for the funding of projects within the five-year horizon;
 - c. review the implementation strategies in the comprehensive plan to determine that the longer-term strategies are being included to the extent possible;
 - d. 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;
 - e. identify financial trends in advance or in the early stages so that timely corrective action can be taken, if needed;
 - f. communicate the City's intermediate plans to the public and provide an opportunity for the public to offer input.

3. The *operating budget* is recommended to Council based upon the City-Manager-approved requests submitted by each department. 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. All funds of the City have annual budgets legally adopted by the City Council.

4. *Modifications to the budget* may be made from time to time during the budget year. The Statement of Financial Policy (see page 2-50) provides the permissible methods of amending the budget.

**CITY OF SIDNEY
2010 BUDGET PREPARATION SCHEDULE**

Five-Year Plan

<u>Date</u>	<u>Activity</u>	<u>Resp. Party</u>
June 30	Five-Year Plan forms distributed to departments	finance
June 30 thru July 13	Senior Directors discuss Comprehensive Plan strategies with the City Manager	sr. dir.
June 18 thru July 21	Completed Five-Year Plan forms returned to Finance (<i>Final Due Date = July 21</i>)	sr. dir.
July 22 thru July 31	Finance to input requests and prepare Five Year Plan documents for upcoming meetings.	finance
August 3 thru 5	Review Five Year Plan documents in preparation of upcoming meetings	city mgr / finance
August 6 thru August 12	City Manager reviews requests and meets with Senior Directors	city mgr / sr. dir.
August 13 thru August 19	Finance to incorporate Five Year Plan changes. Prepare draft plan.	finance
August 20 thru August 27	1) Final review; 2) Final plan document compiled	city mgr / finance
August 28	Five-Year Financial Plan sent to City Council	city mgr
September 8	Council review of plan	
September 14	Council review of plan	
September 28	Council adoption of Five-Year Plan Resolution	

Appropriation Budget

<u>Date</u>	<u>Activity</u>	<u>Resp. Party</u>
August 6	Finance department distributes worksheets necessary to prepare budget requests.	finance
August 6	Distribute Goals & Program Initiatives forms to Senior Directors	finance
August 24 - August 28	Department heads to input budget requests into Munis (Level 1 of budget). Sr Directors discuss 2010 Goals & Program Initiatives with City Manager	City staff city mgr / sr. dir.
August 31 - September 4	Sr Directors to review make changes to budget request in Munis (Level 2 of budget)	city staff / sr. dir.
September 4	Completed department requests - due date to submit to Finance	sr. dir.
September 8 - September 18	Finance to compile draft budget books AND draft budget for budget review meetings.	finance
September 19 - September 23	Review of budget books AND draft budget to prepare for budget review meetings	finance
September 24 thru October 2	City Manager reviews budgets with Senior Directors	city mgr.
October 5 thru October 9	Finance to incorporate changes from meetings into draft.	finance
October 12 thru October 16	Final preparation of the City Manager's budget	city mgr. / finance
October 19 thru October 23	Printing and assembly of document	finance
October 23	Budget distributed to Council	city mgr.
November 2	Council budget work session	
November 9	Council budget work session after meeting	
November 23	2010 Appropriation Ordinance - 1st reading	
December 14	2010 Appropriation Ordinance - adoption	

CITY OF SIDNEY



OHIO

**City of Sidney
2010 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	1,759,438	11,437,614	-	-	-	-	13,197,052
Intergovernmental	1,082,993	1,690,139	-	-	-	-	2,773,132
Assessments	227,875	500	30,000	2,366	-	-	260,741
Fees & Charges	1,598,099	369,869	-	8,894,788	-	-	10,862,756
Grants	21,625	525,930	511,600	2,327,395	-	-	3,386,550
Interest	302,000	65,250	-	232,973	-	-	600,223
Bond & Loan Proceeds	-	930,000	-	2,985,000	-	-	3,915,000
Other	175,640	40,350	15,000	95,905	172,500	1,831,877	2,331,272
Interfund Reimbursements In	1,410,184	90,000	87,694	-	-	-	1,587,878
Interfund Transfers In	9,330,594	63,000	2,332,648	781,660	-	-	12,507,902
Total Revenue	<u>15,908,448</u>	<u>15,212,652</u>	<u>2,976,942</u>	<u>15,320,087</u>	<u>172,500</u>	<u>1,831,877</u>	<u>51,422,506</u>
Expenditures:							
Salaries & Wages	9,123,906	927,263	-	2,480,450	-	734,180	13,265,799
Fringe Benefits	3,465,312	183,985	-	835,800	-	251,285	4,736,382
Contractual & Materials	2,763,458	785,222	9,100	3,138,676	180,000	771,613	7,648,068
Capital Outlay	6,500	751,010	1,980,644	4,641,760	-	30,000	7,409,914
Interfund Services Used	714,210	460,777	-	631,135	-	75,124	1,881,246
Debt Service	-	975,415	792,360	1,133,299	-	-	2,901,074
Repaymt of Bond Anticipation Notes	-	-	-	680,050	-	-	680,050
Interfund Reimbursements Out	-	380,199	-	1,207,679	-	-	1,587,878
Interfund Transfers Out	184,000	11,663,242	104,500	556,160	-	-	12,507,902
Total Expenditures	<u>16,257,386</u>	<u>16,127,113</u>	<u>2,886,604</u>	<u>15,305,009</u>	<u>180,000</u>	<u>1,862,202</u>	<u>52,618,313</u>
Increase/(Decrease) in Fund Balance	<u>(348,938)</u>	<u>(914,461)</u>	<u>90,338</u>	<u>15,079</u>	<u>(7,500)</u>	<u>(30,325)</u>	<u>(1,195,807)</u>
January 1, 2010 Cash Fund Balance - Projected	<u>3,424,476</u>	<u>3,299,289</u>	<u>544,980</u>	<u>3,943,543</u>	<u>35,936</u>	<u>90,588</u>	<u>11,338,812</u>
December 1, 2010 Fund Balance - Budgeted	<u>3,075,538</u>	<u>2,384,828</u>	<u>635,318</u>	<u>3,958,621</u>	<u>28,436</u>	<u>60,264</u>	<u>10,143,005</u>

2010 Budget
Budget Overview -- All Funds
Statement of Receipts, Expenditures and Fund Balances

	1/1/10 Projected Cash Fund Balance	FY 2010 Estimated Revenue	FY 2010 Interfund Transfers/ Reimb. In	Total Available Funds	FY 2010 Budgeted Expenditures	FY 2010 Interfund Transfers/ Reimb. Out	FY 2010 Interfund Services / Other	12/31/10 Cash Fund Balance	Over (Under) Target as a % of Budgeted Expenditures	
General Fund										
General	3,424,476	5,167,670	10,740,778	19,332,924	15,359,176	184,000	714,210	3,075,538	20%	3,703
Subtotal	3,424,476	5,167,670	10,740,778	19,332,924	15,359,176	184,000	714,210	3,075,538		
Special Revenue Fund:										
Street	183,657	1,203,981	90,000	1,477,638	979,297	278,054	141,051	79,236	15%	(67,658)
State Highway Improvement	9,871	90,172	-	100,043	-	90,000	-	10,043	-	-
County Auto License	1,528	95,000	-	96,528	95,000	-	-	1,528	-	-
Municipal Income Tax	650,000	11,287,399	-	11,937,399	-	11,663,242	264,157	10,000	-	-
Convention & Visitors Bureau	3,696	51,930	-	55,626	50,670	-	-	4,956	-	-
Insurance	6,900	-	25,000	31,900	30,000	-	-	1,900	-	-
Separation Pay	636,183	-	38,000	674,183	250,000	-	-	424,183	-	-
Parking Enforcement	87,282	39,984	-	127,266	39,413	12,145	250	75,458	20%	67,575
Drug Law Enforcement	459	4,000	-	4,459	-	-	-	4,459	-	-
Law Enforcement	11,404	10,000	-	21,404	20,000	-	-	1,404	-	-
Indigent Driver Alcohol Treatment	79,568	18,000	-	97,568	20,000	-	-	77,568	-	-
Enforcement & Education	16,581	5,100	-	21,681	13,768	-	-	7,913	-	-
Health Department Building	138,155	20,000	-	158,155	15,934	-	-	142,221	-	-
FEMA Grant	9	-	-	9	-	-	-	9	-	-
Probation Grant	3,684	51,163	-	54,847	52,565	-	-	2,282	-	-
Municipal Court Special Projects	147,203	151,585	-	298,788	50,000	-	-	248,788	-	-
Indigent Drivers Interlock & Alcohol Monitoring	5,585	9,325	-	14,910	5,000	-	-	9,910	-	-
Municipal Court Computer	12,138	42,000	-	54,138	15,000	-	35,479	3,659	-	-
Cemetery	107,751	93,125	-	200,876	164,763	-	19,840	16,273	15%	(8,441)
Cemetery Maintenance	709,060	40,400	-	749,460	350	-	-	749,110	-	-
Mausoleum Maintenance	24,355	1,000	-	25,355	-	-	-	25,355	-	-
CDBG	123,937	530,023	-	653,960	455,500	-	-	198,460	-	-
CDBG Loan	143,331	6,600	-	149,931	100,000	-	-	49,931	-	-
CDBG Program Income	3,373	150	-	3,523	3,000	-	-	523	-	-
HOME Program Income	13,975	2,000	-	15,975	10,000	-	-	5,975	-	-
Neighborhood Stab Prog Grant	-	220,500	-	220,500	220,500	-	-	-	-	-
E-911 Wireless	23,720	55,930	-	79,650	16,000	-	-	63,650	-	-
Capital Investment	16,776	500	-	17,276	-	-	-	17,276	-	-
Imprest Cash	3,100	-	-	3,100	-	-	-	3,100	-	-
CRA Fund	1,000	500	-	1,500	500	-	-	1,000	-	-
TIF - Kuther Road	7,878	251,878	-	259,756	255,690	-	-	4,066	-	-
TIF - Menards	127,129	777,407	-	904,536	759,945	-	-	144,591	-	-
Subtotal	3,299,289	15,059,652	153,000	18,511,941	3,622,895	12,043,441	460,777	2,384,828		

2010 Budget
Budget Overview -- All Funds
Statement of Receipts, Expenditures and Fund Balances

	1/1/10 Projected Cash Fund Balance	FY 2010 Estimated Revenue	FY 2010 Interfund Transfers/ Reimb. In	Total Available Funds	FY 2010 Budgeted Expenditures	FY 2010 Interfund Transfers/ Reimb. Out	FY 2010 Interfund Services / Other	12/31/10 Cash Fund Balance	Over (Under) Target as a % of Budgeted Expenditures	
Capital Projects Funds										
Capital Improvement	504,145	546,600	2,420,342	3,471,087	2,773,004	104,500	-	593,583	10%	228,517
Special Assessment Construction	40,835	10,000	-	50,835	9,100	-	-	41,735	--	-
Subtotal	544,980	556,600	2,420,342	3,521,922	2,782,104	104,500	-	635,318		
Agency Funds:										
Medical Reimbursement	4,750	90,000	-	94,750	90,000	-	-	4,750	--	-
Pt. Jefferson Reserve	10,775	65,000	-	75,775	65,000	-	-	10,775	--	-
River Clean Up - Agency	20,411	17,500	-	37,911	25,000	-	-	12,911	--	-
Subtotal	35,936	172,500	-	208,436	180,000	-	-	28,436		
Enterprise Funds:										
Water	771,396	4,295,760	-	5,067,156	2,701,231	835,240	872,775	657,910	20%	117,664
Water Reserve	778,432	2,310,000	-	3,088,432	2,383,917	-	-	704,515	10%	600,024
Water Source Reserve	966,796	55,000	250,000	1,271,796	-	-	-	1,271,796	--	-
ARRA Water Projects	-	1,194,868	-	1,194,868	1,194,868	-	-	-	--	-
Sewer	637,750	3,415,362	-	4,053,112	2,497,010	814,620	179,738	561,744	20%	62,342
Sewer Improvement	206,035	245,866	250,000	701,901	392,375	-	-	309,526	10%	226,812
Stormwater	62,182	309,255	-	371,437	281,794	-	44,377	45,266	15%	2,997
Stormwater Improvement	-	-	87,000	87,000	87,000	-	-	-	--	-
Transportation	158,760	677,892	-	836,652	576,098	59,792	112,900	87,862	12%	18,730
Transportation Improvement	46,024	163,440	18,160	227,624	181,600	-	-	46,024	--	-
ARRA Funds - Transportation	-	42,000	-	42,000	42,000	-	-	-	--	-
Airport	25,317	260,025	25,000	310,342	284,679	10,927	3,450	11,286	--	-
Airport Improvement	21,908	332,500	17,500	371,908	350,000	-	-	21,908	--	-
Yard Waste	19,420	1,500	110,000	130,920	111,343	-	7,000	12,577	--	-
Solid Waste	222,782	1,139,081	-	1,361,863	1,019,300	43,260	90,945	208,358	20%	4,498
Swimming Pool	26,743	95,878	24,000	146,621	126,770	-	-	19,851	15%	835
Subtotal	3,943,543	14,538,427	781,660	19,263,630	12,229,985	1,763,839	1,311,185	3,958,621		
Internal Service Funds										
Service Center Building	39,466	111,070	-	150,536	130,896	-	3,066	16,574	--	-
Technology	20,277	515,324	-	535,601	517,028	-	-	18,573	--	-
Revenue Collections	7,442	565,697	-	573,139	510,041	-	40,828	22,270	--	-
Garage/Fleet Operations	23,403	639,786	-	663,189	629,113	-	31,230	2,846	--	-
Subtotal	90,588	1,831,877	-	1,922,465	1,787,078	-	75,124	60,264		
GRAND TOTALS	11,338,812	37,326,726	14,095,780	62,761,318	35,961,237	14,095,780	2,561,296	10,143,005		

**City of Sidney
2009 Budget
Budgeted Revenues and Expenditures - Major Funds and Non-Major Funds**

	General Fund	Municipal Income Tax Fund	Capital Improvement Fund	Water Fund	Sewer Fund	Nonmajor Funds	Internal Service Funds	Total
Revenue:								
Local Taxes	1,759,438	11,287,399	-	-	-	150,215	-	13,197,052
Intergovernmental	1,082,993	-	-	-	-	1,690,139	-	2,773,132
Assessments	227,875	-	20,000	-	-	12,866	-	260,741
Fees & Charges	1,598,099	-	-	3,463,410	3,374,862	2,426,385	-	10,862,756
Grants	21,625	-	511,600	-	-	2,853,325	-	3,386,550
Interest	302,000	-	-	47,973	40,000	210,250	-	600,223
Bond & Loan Proceeds	-	-	-	735,000	-	3,180,000	-	3,915,000
Other	175,640	-	15,000	49,377	500	258,878	1,831,877	2,331,272
Interfund Reimbursements In	1,410,184	-	87,694	-	-	90,000	-	1,587,878
Interfund Transfers In	9,330,594	-	2,332,648	-	-	844,660	-	12,507,902
Total Revenue	15,908,448	11,287,399	2,966,942	4,295,760	3,415,362	11,716,718	1,831,877	51,422,506
Expenditures:								
Salaries & Wages	9,123,906	-	-	921,645	897,135	1,588,933	734,180	13,265,799
Fringe Benefits	3,465,312	-	-	315,410	328,980	375,395	251,285	4,736,382
Contractual & Materials	2,763,458	-	-	973,176	618,596	2,521,226	771,613	7,648,068
Capital Outlay	6,500	-	1,980,644	-	10,000	5,382,770	30,000	7,409,914
Interfund Services Used	714,210	264,157	-	192,725	179,738	455,292	75,124	1,881,246
Debt Service	-	-	792,360	491,000	642,299	975,415	-	2,901,074
Repayment of Bond Anticipation Notes	-	-	-	680,050	-	-	-	680,050
Interfund Reimbursements Out	-	-	-	581,240	540,620	466,018	-	1,587,878
Interfund Transfers Out	184,000	11,663,242	104,500	254,000	274,000	28,160	-	12,507,902
Total Expenditures	16,257,386	11,927,399	2,877,504	4,409,246	3,491,368	11,793,209	1,862,202	52,618,313
Increase/(Decrease) in Fund Balance	(348,938)	(640,000)	89,438	(113,486)	(76,006)	(76,491)	(30,325)	(1,195,807)
1/ 1/ 10 Cash Fund Balance - Projected	3,424,476	650,000	504,145	771,396	637,750	5,260,457	90,588	11,338,812
12/31/10 Fund Balance - Budgeted	3,075,538	10,000	593,583	657,910	561,744	5,183,967	60,263	10,143,005

**CITY OF SIDNEY - 2010 BUDGET
MULTI-YEAR COMPARISON**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	% inc/dec vs. prior yr. Budget
Revenue						
Local Taxes	15,387,002	14,427,493	12,920,678	12,804,097	13,197,052	2.1%
Intergovernmental	2,807,568	3,031,182	2,542,762	2,459,691	2,773,132	9.1%
Assessments	271,607	251,211	246,300	261,659	260,741	5.9%
Fees & Charges	10,950,832	10,393,670	10,655,041	10,282,459	10,862,756	1.9%
Grants	1,849,821	1,990,956	13,855,973	9,891,999	3,386,550	-75.6%
Other	1,795,322	1,504,749	817,672	915,813	927,118	13.4%
Total Revenue	33,062,152	31,599,261	41,038,426	36,615,718	31,407,349	-25.3%
Operating Expenditures						
Salaries and Wages	(11,940,722)	(12,321,546)	(12,619,720)	(12,462,236)	(12,531,619)	-0.7%
Fringe Benefits	(4,070,747)	(4,498,091)	(4,627,782)	(4,450,420)	(4,485,097)	-3.1%
Contractual and Materials	(6,388,041)	(6,849,478)	(7,525,064)	(7,013,639)	(6,696,456)	-11.0%
Interfund Services Used	(1,391,209)	(1,619,612)	(1,795,659)	(1,811,634)	(1,806,122)	0.6%
Total Operating Expenditures	(23,790,719)	(25,288,727)	(26,568,225)	(25,737,929)	(25,519,293)	-3.9%
Capital Expenditures						
Capital Outlay	(5,820,768)	(6,268,647)	(21,432,502)	(14,072,420)	(7,379,914)	-65.6%
Debt Service	(2,468,439)	(2,308,817)	(2,359,087)	(2,355,515)	(2,901,074)	23.0%
Total Capital Expenditures	(8,289,206)	(8,577,464)	(23,791,589)	(16,427,935)	(10,280,988)	-56.8%
Total Expenditures	(32,079,925)	(33,866,191)	(50,359,814)	(42,165,864)	(35,800,281)	-28.9%
Increase (Decrease) in Fund Balance before Memo balances:	982,226	(2,266,930)	(9,321,389)	(5,550,146)	(4,392,932)	
Memo data: Internal Service Funds:	(509,689)	(486,995)	(20,799)	11,178	(30,325)	
Memo data: Agency Funds:	(3,974)	8,934	(7,440)	(1,449)	(7,500)	
Bond/note/loan Net Proceeds	843,582	1,560,650	5,590,660	929,540	3,234,950	
Increase/(Decrease) in Fund Balance	1,312,145	(1,184,341)	(3,758,968)	(4,610,877)	(1,195,807)	

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' activity has been restated to reflect this change.

2009 budget includes appropriations as adjusted upward or downward by supplemental appropriation ordinances or revised revenue estimates throughout the year.

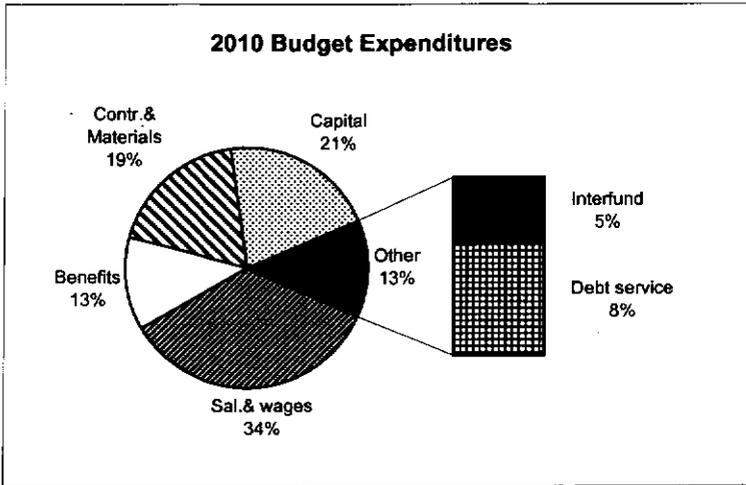
CITY OF SIDNEY - 2010 BUDGET
EXPENDITURES *- MULTI-YEAR COMPARISON

	2007 Actual	2008 Actual	2009 Original Budget	2009 Revised Budget	2009 Projected	2010 Budget	% inc/dec vs. '09 Revised Budget	% inc/dec vs. '09 Original Budget
Salaries and Wages	11,940,722	12,321,546	12,906,581	12,619,720	12,462,236	12,531,619	-0.7%	-2.9%
Fringe Benefits	4,070,747	4,498,091	4,691,560	4,627,782	4,450,420	4,485,097	-3.1%	-4.4%
Contractual and Materials	6,388,041	6,849,478	7,611,634	7,525,064	7,013,639	6,696,456	-11.0%	-12.0%
Interfund Services Used	1,391,209	1,619,612	2,007,159	1,795,659	1,811,634	1,806,122	0.6%	-10.0%
	<u>23,790,720</u>	<u>25,288,727</u>	<u>27,216,934</u>	<u>26,568,225</u>	<u>25,737,929</u>	<u>25,519,293</u>	<u>-3.9%</u>	<u>-6.2%</u>
Capital Outlay	5,820,768	6,268,647	12,977,750	21,432,502	14,072,420	7,379,914	-65.6%	-43.1%
Debt Service	2,468,439	2,308,817	3,026,962	2,359,087	2,355,515	2,901,074	23.0%	-4.2%
	<u>8,289,206</u>	<u>8,577,464</u>	<u>16,004,712</u>	<u>23,791,589</u>	<u>16,427,935</u>	<u>10,280,988</u>	<u>-56.8%</u>	<u>-35.8%</u>
Subtotal	<u>32,079,926</u>	<u>33,866,191</u>	<u>43,221,646</u>	<u>50,359,814</u>	<u>42,165,864</u>	<u>35,800,281</u>	<u>-28.9%</u>	<u>-17.2%</u>
Memo data: Internal Service Funds:	1,701,077	1,915,940	2,055,234	1,850,711	1,795,618	1,862,202		
Memo data: Agency Funds:	173,622	169,764	169,500	174,500	174,500	180,000		
Memo data: Interfund transfers & reimbursements:	18,284,080	17,768,298	17,572,997	13,989,461	14,053,754	14,095,780		
Memo data: Repayment of Bond Anticipation Notes:	0	0	0	667,875	665,217	680,050		
Total	<u>52,238,706</u>	<u>53,720,193</u>	<u>63,019,377</u>	<u>67,042,361</u>	<u>58,854,953</u>	<u>52,618,313</u>		

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' activity has been restated to reflect this change.

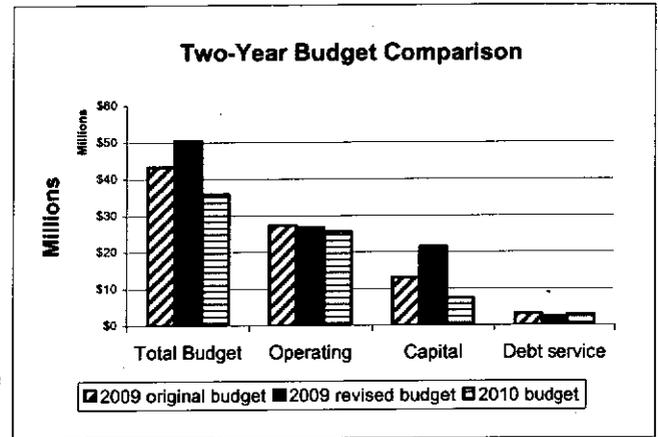
2009 revised budget includes appropriations as adjusted upward or downward by supplemental appropriation ordinances throughout the year.

CITY OF SIDNEY - 2010 BUDGET EXPENDITURES * ANALYSIS

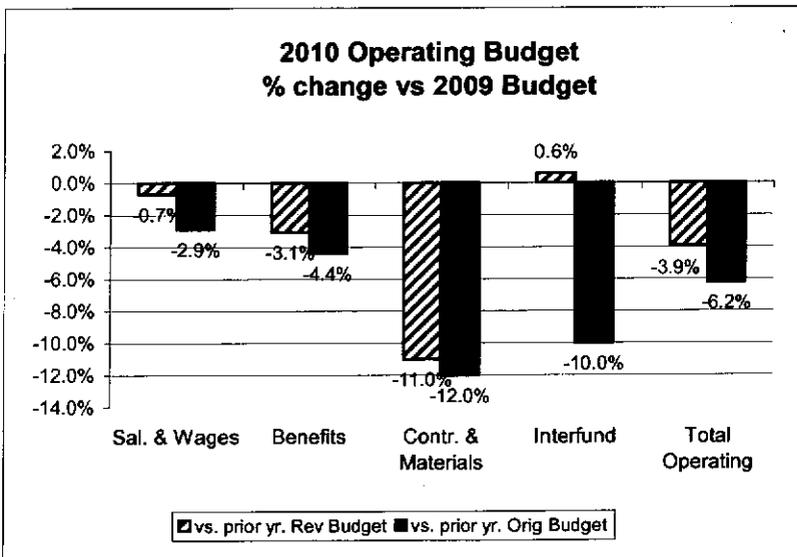


Wages and benefits comprise 47% of the total budget. Capital outlay and principal and interest payments to finance capital outlay make up 29% of the budget.

Total budget, excluding agency funds, internal service funds and interfund transfers / reimbursements, decreases 28.9% in 2010, from \$50.4 million (revised 2009 budget) to \$35.8 million. The majority of this increase is due to the timing of large capital projects such as the widening of Russell Road and ARRA water projects (both largely grant-funded) and the well field acquisition (paid for with issuance of long-term debt).



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



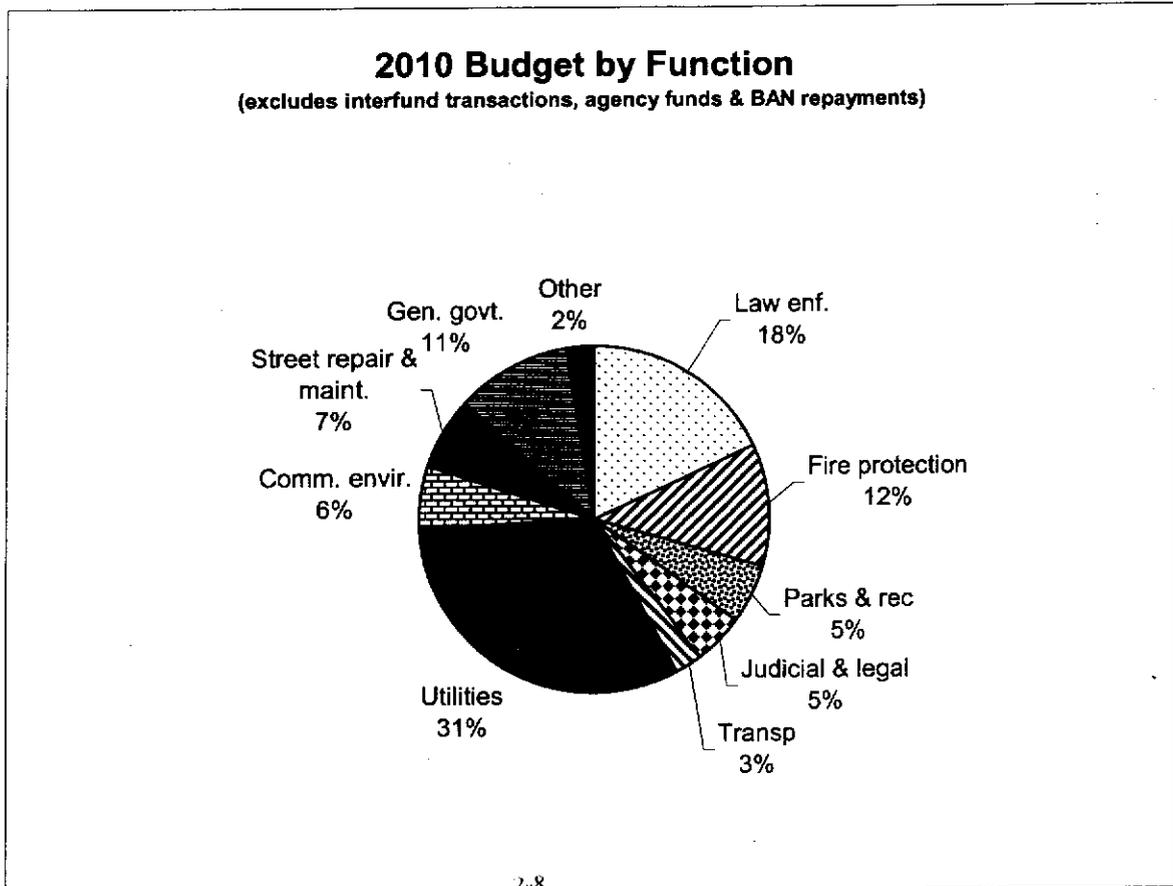
Total 2010 Operating budgets decrease 6.2% from the originally adopted 2009 budget. This original budget was reduced significantly in April of 2009. Total 2010 operating budget decreases 3.9% as compared to this revised 2009 budget.

Salaries and wages decrease 2.9% from original budget, while fringe benefits decrease 4.4% as compared to original budget.

Contractual & materials expenses decrease 12.0% and interfund expenses decline 10.0% as compared to original budget. This reflects staff's efforts to reduce expenditures in light of declining revenues.

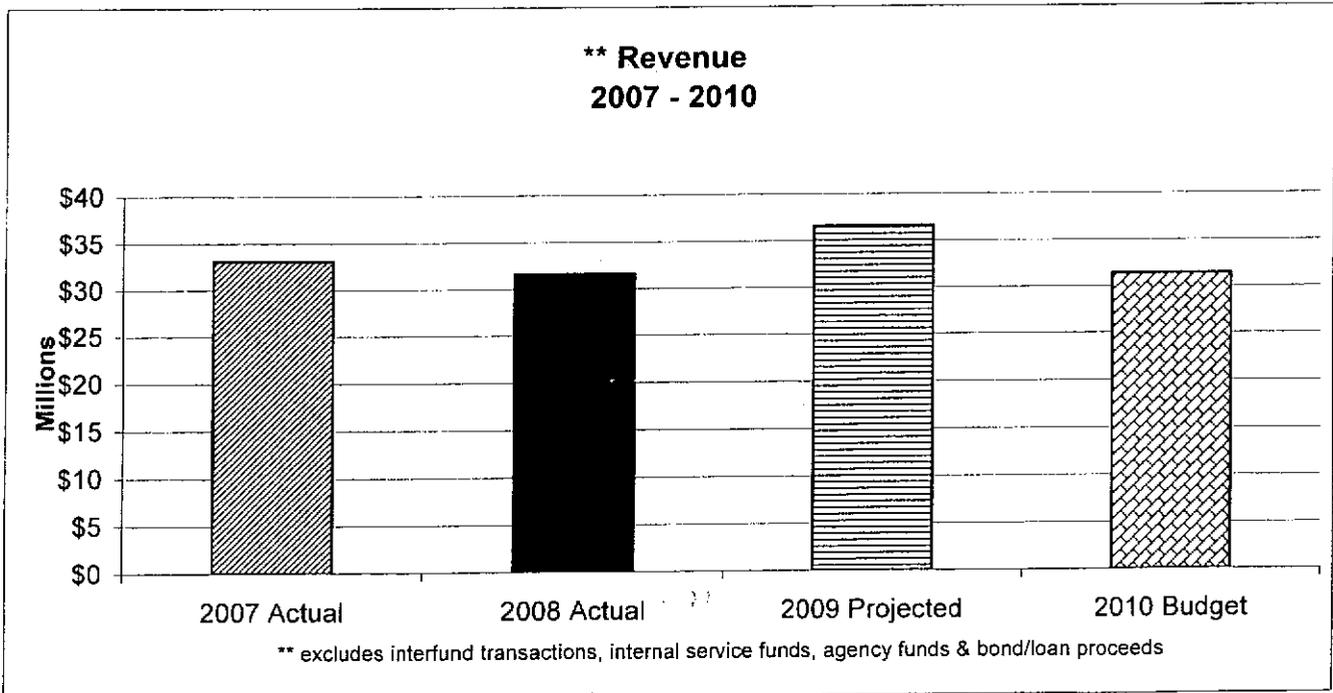
**CITY OF SIDNEY
2010 BUDGETED EXPENDITURES BY FUNCTION**

Function	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Total	
Law Enforcement	5,663,129	89,431	676,685	-	-	-	6,429,245	18.0 %
Fire protection	4,125,817	-	-	-	-	-	4,125,817	11.5 %
Judicial & Legal	1,316,568	178,044	224,975	-	-	-	1,719,587	4.8 %
Parks & recreation	1,272,442	-	535,000	126,770	-	-	1,934,212	5.4 %
Street repair & maintenance	-	1,215,348	1,160,194	-	-	-	2,375,542	6.6 %
Community environment	1,193,344	840,170	59,100	-	-	-	2,092,614	5.8 %
Health	-	200,887	23,400	-	-	-	224,287	0.6 %
General government	2,243,086	1,559,792	102,750	-	-	-	3,905,628	10.9 %
Airport	-	-	-	638,129	-	-	638,129	1.8 %
Utility-Water	-	-	-	6,472,741	-	-	6,472,741	18.1 %
Utility-Sewer	-	-	-	3,069,123	-	-	3,069,123	8.6 %
Utilities-Solid Waste	-	-	-	1,228,588	-	-	1,228,588	3.4 %
Utility-Stormwater	-	-	-	413,171	-	-	413,171	1.2 %
Transportation systems	-	-	-	912,598	-	-	912,598	2.5 %
Utilities-Other	259,000	-	-	-	-	-	259,000	0.7 %
Subtotal	16,073,386	4,083,672	2,782,104	12,861,120	-	-	35,800,281	100.0 %
Memo data: Internal Service Funds:						1,862,202	1,862,202	
Memo data: Agency Funds:					180,000	-	180,000	
Memo data: Repayment of bond anticipation notes:				680,050			680,050	
Memo data: Interfund transfers & reimbursements:	184,000	12,043,441	104,500	1,763,839	-	-	14,095,780	
Total	16,257,386	16,127,113	2,886,604	15,305,009	180,000	1,862,202	52,618,313	



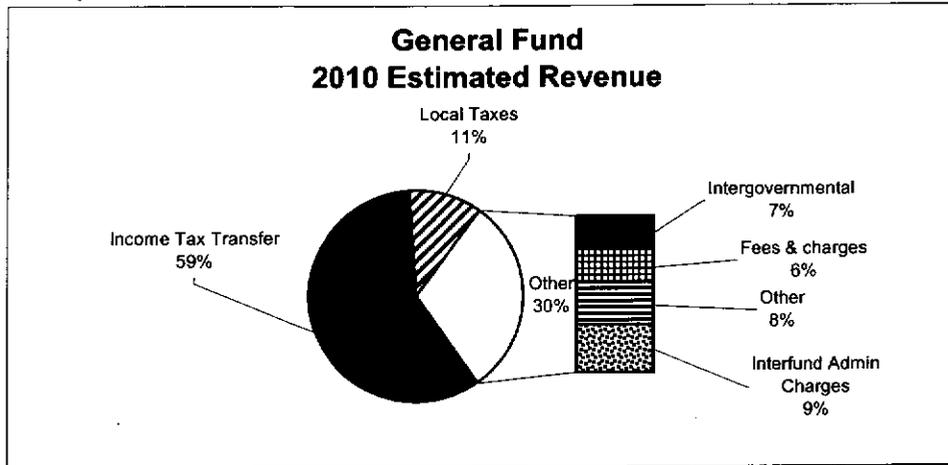
**CITY OF SIDNEY - 2010 BUDGET
REVENUE MULTI-YEAR COMPARISON**

	2007 Actual	2008 Actual	Incr./decr. 2008 vs. 2007	2009 Projected	Incr./decr. 2009 vs. 2008	2010 Budget	Incr./decr. 2010 vs. 2009
Local Taxes	15,387,002	14,427,493	-6.2%	12,804,097	-11.3%	13,197,052	3.1%
Intergovernmental	2,807,568	3,031,182	8.0%	2,459,691	-18.9%	2,773,132	12.7%
Assessments	271,607	251,211	-7.5%	261,659	4.2%	260,741	-0.4%
Fees & Charges	10,950,832	10,393,670	-5.1%	10,282,459	-1.1%	10,862,756	5.6%
Grants	1,849,821	1,990,956	7.6%	9,891,999	396.8%	3,386,550	-65.8%
Other	1,795,322	1,504,749	-16.2%	915,813	-39.1%	927,118	0.0%
Subtotal	<u>33,062,152</u>	<u>31,599,261</u>	-4.4%	<u>36,615,718</u>	15.8%	<u>31,407,349</u>	-14.2%
<i>Memo data: Interfund transfers:</i>	16,473,960	15,727,903	-4.5%	12,362,904	-21.4%	12,507,902	1.2%
<i>Memo data: Interfund reimbursements:</i>	1,570,121	1,816,983	15.7%	1,690,826	-6.9%	1,587,878	-6.1%
<i>Memo data: Internal Service Funds:</i>	1,191,388	1,428,945	19.9%	1,806,796	26.4%	1,831,877	1.4%
<i>Memo data: Agency Funds:</i>	169,648	178,698	0.1%	173,051	0.0%	172,500	0.0%
<i>Memo data: Bond/note/loan Proceeds:</i>	1,083,582	1,784,062	64.6%	1,594,781	-10.6%	3,915,000	145.5%
Total	<u>53,550,851</u>	<u>52,535,851</u>	-1.9%	<u>54,244,076</u>	3.3%	<u>51,422,506</u>	-5.2%



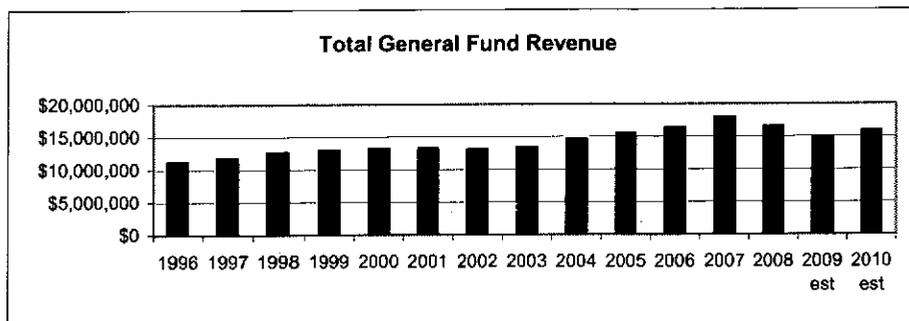
MAJOR REVENUE SOURCES BY FUND GENERAL FUND

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 Sidney Municipal Airport, Graceland Cemetery, the pool 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 9.8% 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 recent downturn in the economy has certainly been felt in Sidney. In 2008, the drop in income tax collections of 7.4% was the primary factor in a 7.9% decline in General Fund revenue. Income tax collections continues to decline in 2009 (projecting a 13% decrease from 2008 collections). This, coupled with lower state support, reduced estate tax receipts, and declining investment income will likely reduce 2009 General Fund revenue by another 10.9% in 2009. The 2010 budget reflects an 8% increase in General Fund revenue as compared to 2009 projected. This is based on the assumption of income tax collection growth of 2% in 2010. Additionally, estate tax receipts are expected to return to more "normal" levels. Additional fund balance of \$640,000, currently held in the Municipal Income Tax Fund, will be distributed 80% to General Fund and 20% to Capital Improvement Fund during 2010.

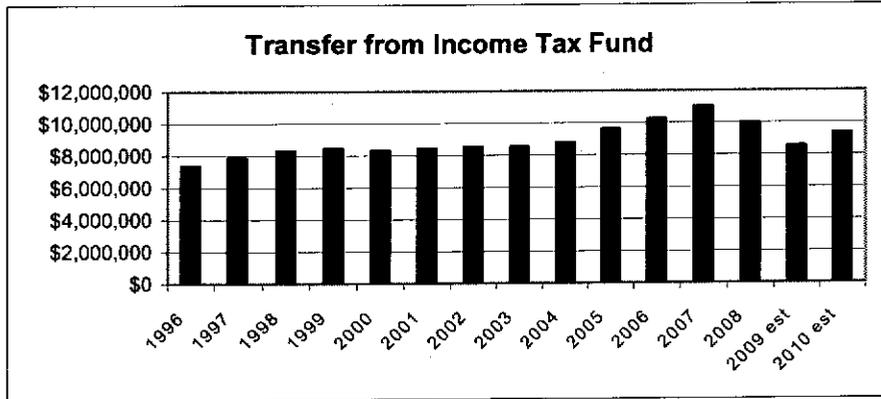


**MAJOR REVENUE SOURCES BY FUND
GENERAL FUND**

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 59% 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 2009 tax collections and a modest increase in tax collections budgeted for 2010, the funds transferred to the General Fund are budgeted accordingly.



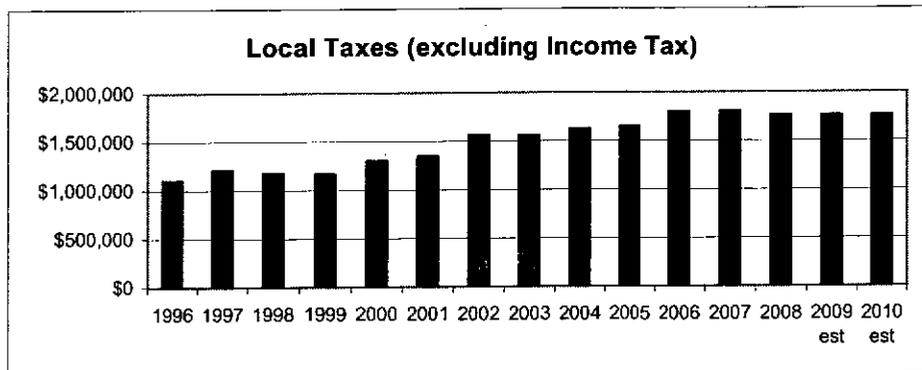
Local taxes

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 \$156,000 in 2010, with 75% going to the General Fund and 25% to the Convention and Visitors' Bureau Fund. These receipts declined both in 2008 and 2009 likely due to the effects of the recession and subsequent decline in travel, as experienced in much of the country. The 2010 budget reflects an assumption that travel will remain stagnant.

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 2010 budget estimate for property taxes is based on a minimal increase from 2009 projected.



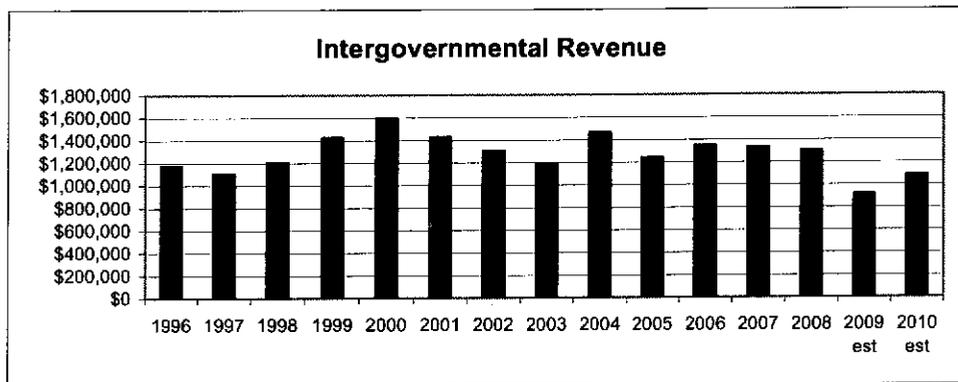
**MAJOR REVENUE SOURCES BY FUND
GENERAL FUND**

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 have been declining, thus conservative estimates have been included in this budget based on information received from the Ohio Department of Taxation.

Intergovernmental collections fluctuate from year to year mainly due to the volatility of collections from the estate tax. In 2009, estate tax receipts dropped to approximately \$81,000 as compared to \$309,000 collected during 2008.

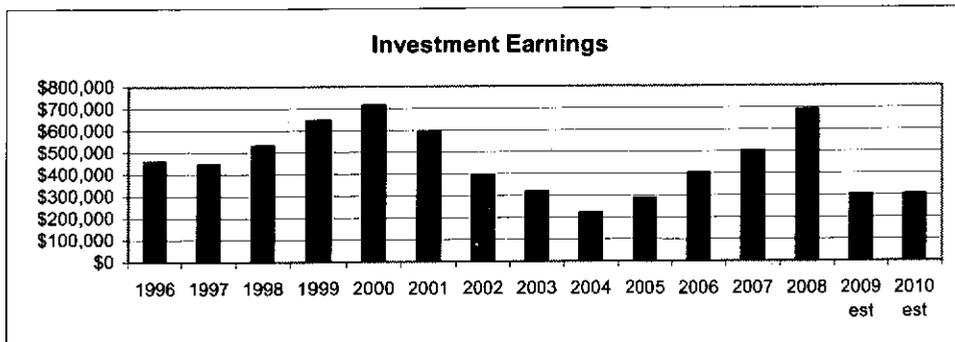
The budget estimate for these sources is largely based upon historical trends and current events at the state level.



Investment earnings

Cash balances are invested according to the City's Investment and Deposit Policy. Interest is allocated to several funds, such as the Water and Sewer funds, per the City's Statement of Financial Policy; however, the interest earned on the cash balances of all other funds is credited to the General Fund.

Investment earnings in 1999 and 2000 were significantly higher than prior years primarily due to the investment of the proceeds of the Monumental Building renovation project bonds. During the earlier part of the decade there was a marked decrease in interest rates, resulting in decreased investment returns. From 2005 until 2007, both short-term rates and investable balances increased, thus investment earnings increased. Recent historic declines in short-term rates and declining investable balances have reversed that trend and reduced investment income for both 2009 projected and 2010 budget.

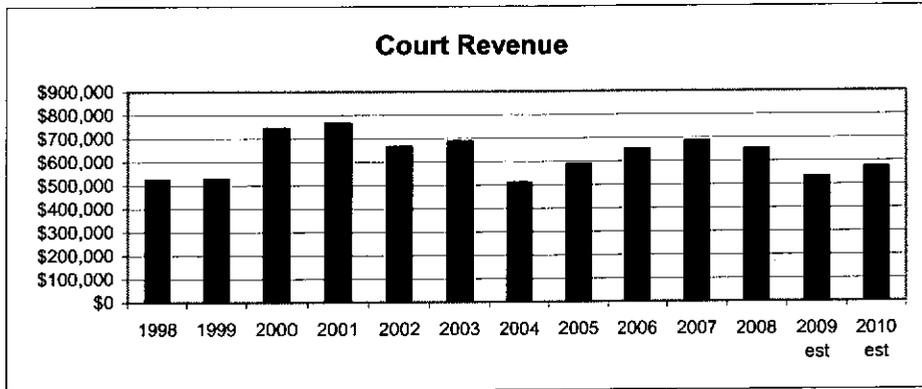


**MAJOR REVENUE SOURCES BY FUND
GENERAL FUND**

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 have fluctuated since 2004 due to the varying number of cases each year. More recently, the number of cases has declined (10,059 in 2008 compared to a projected 8,500 for 2009). Furthermore, the collectability of court costs has declined. The inability to pay has led to more offenders opting for jail time or other court programs in lieu of cash payments. For 2010 budget, a slight recovery from 2009 estimated is used.

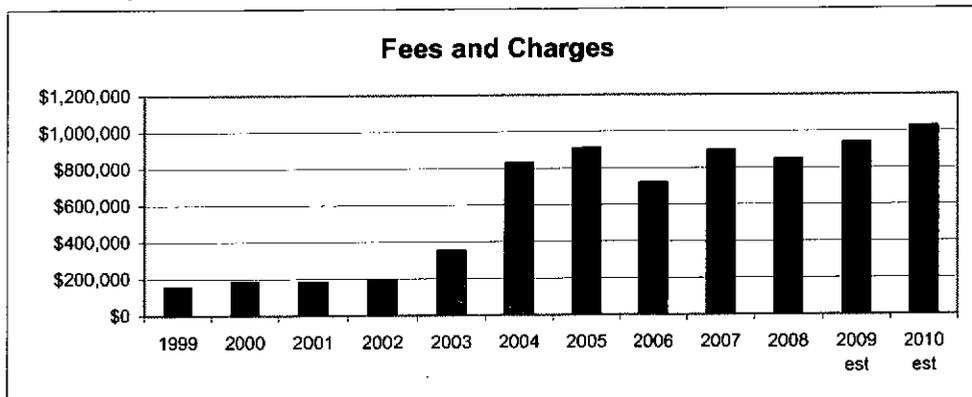


Fees and charges

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.

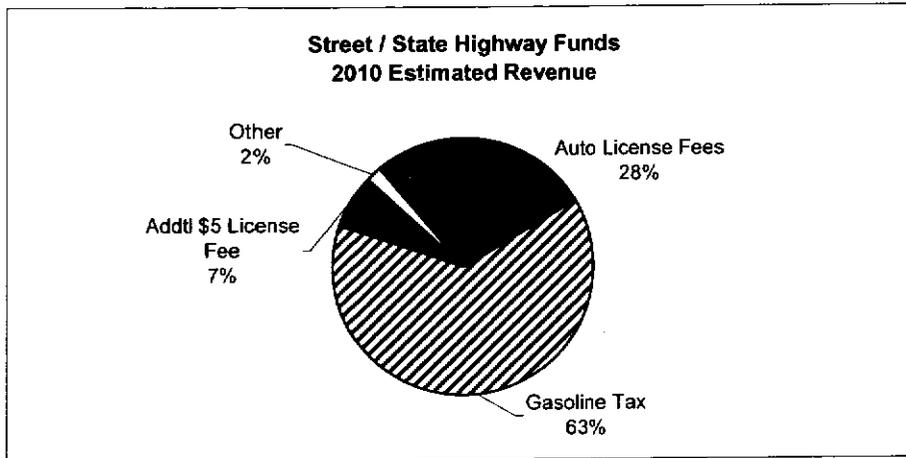
During 2006, the EMS fee declined primarily due to a drop in number of billable transports and a slowdown in the processing of claims by the third party billing service. EMS revenue rebounded in 2007 as a result of improved bill collections. These fees were down slightly in 2008 because the City changed third party processors for billing and there was a lag in claims processing during the changeover. EMS fee receipts are expected to rebound in 2009 and increase modestly in 2010.

Cable franchise fees increased during 2009 because Time Warner obtained a state-wide franchise. Accordingly, the video service provider fee increased from 3% to 5% early in 2009. The 2010 budget reflects this 5% fee being in place throughout the entire year.



**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.

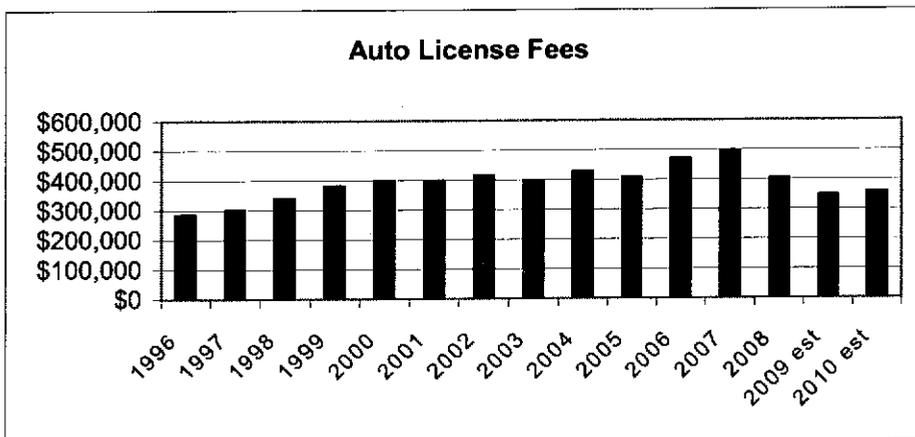


Major sources of revenue are:

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.

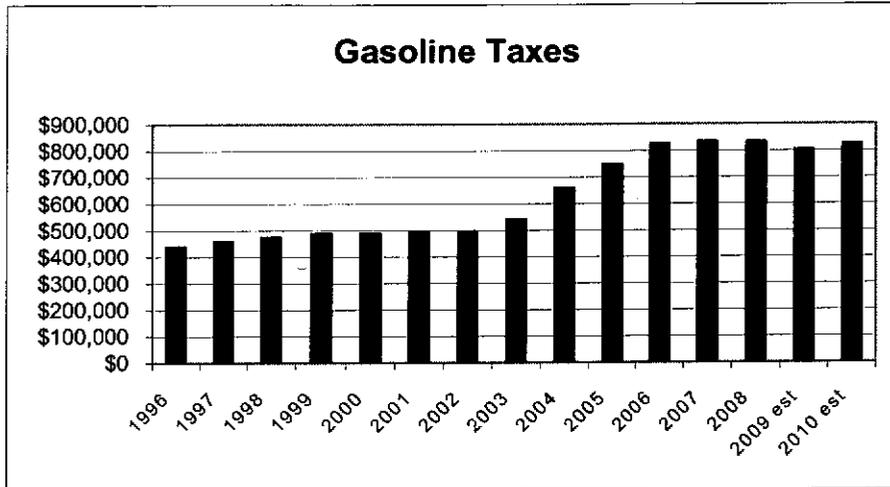
Since 2008, this source of revenue has declined primarily due to decreases in (1) the number of registrations, and (2) the net amount of compensation received from interstate trucking (which occurs following declines in industrial production). The 2010 budget was based on the economy slowly recovering and a leveling off of this downward trend.



**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 2010 indicates a leveling off of those receipts.

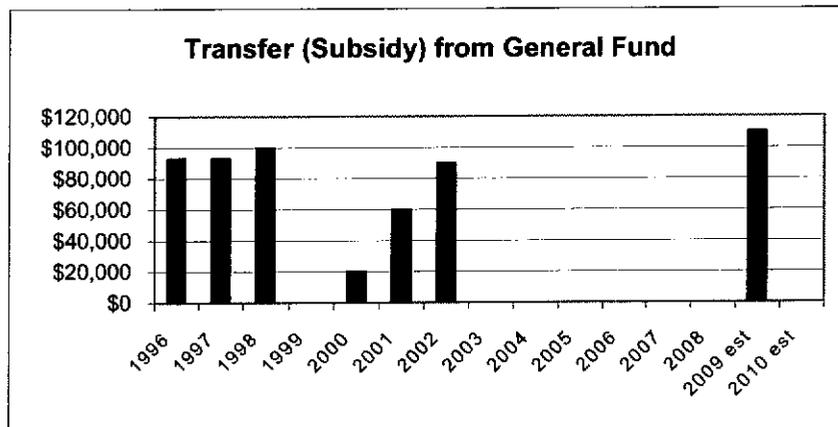


Transfer from General Fund

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 \$110,000 was necessary in 2009. This subsidy is reduced to zero for 2010.

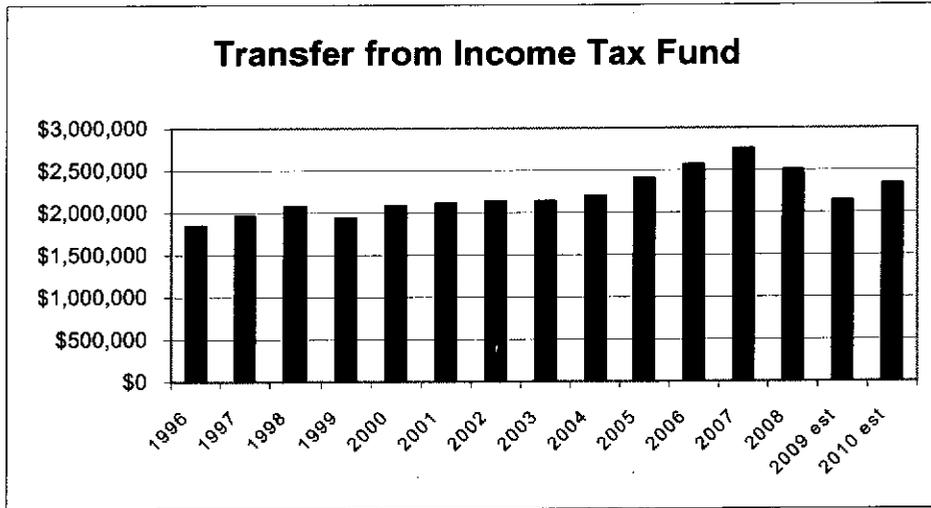
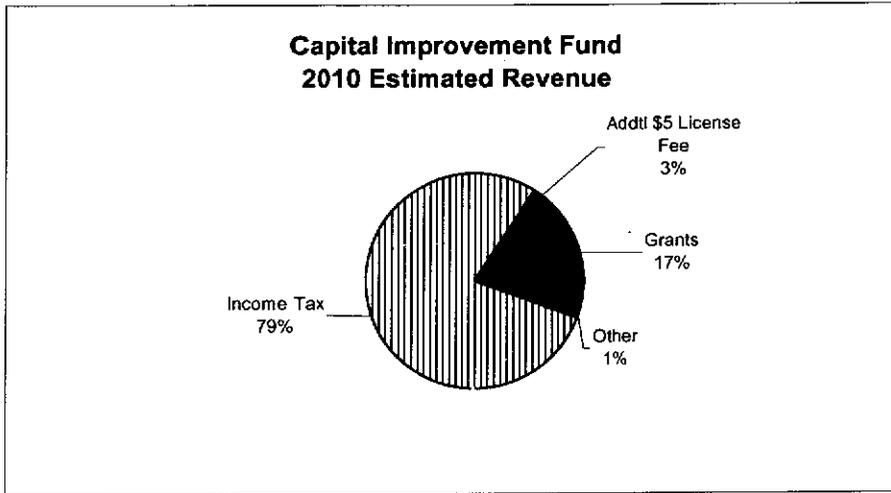


**MAJOR REVENUE SOURCES BY FUND
CAPITAL IMPROVEMENT FUND**

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 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

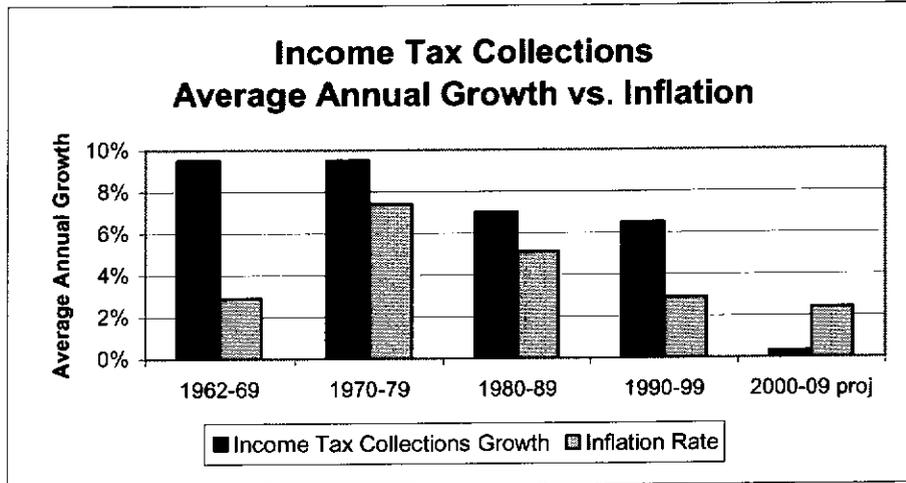
Effective January 1, 2009, an additional \$5 per vehicle permissive license fee was adopted. This is expected to generate an additional \$85,000 to \$88,000 per year. These receipts are to be reimbursed to the Capital Improvement Fund in order to provide additional funding for contract street resurfacing 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.

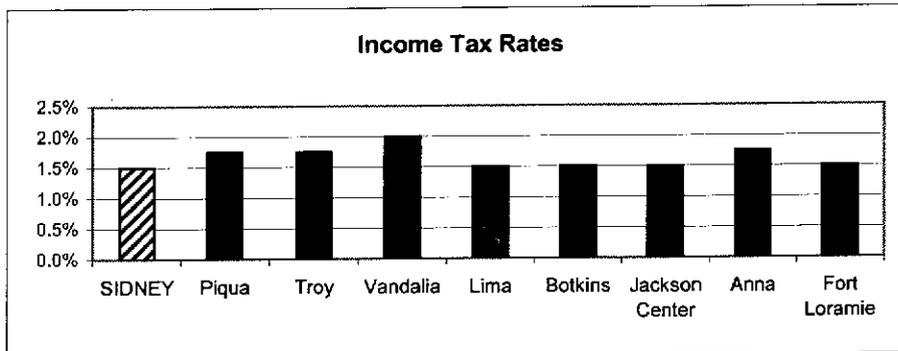
Income Tax Revenue

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. If income tax collections decline 13% in 2009, this will be the first decade tax collections does not keep pace with inflation.

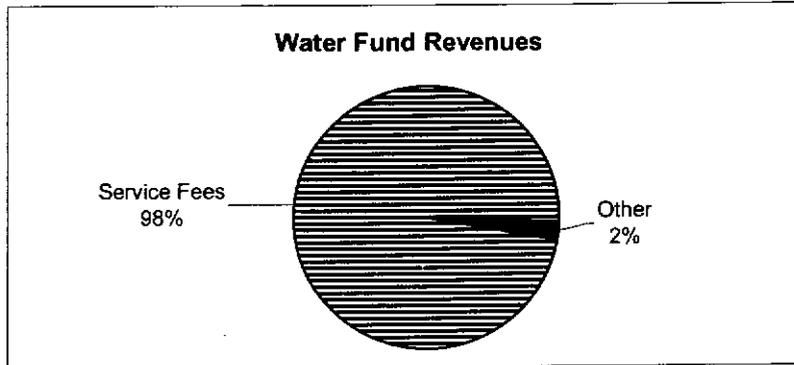
After a sluggish first four years of the decade (average 0.8% increase), tax collections experienced a recovery in 2005 and 2006 (12.7% and 4.7%, respectively). This was followed by a 1% increase in 2007. The year 2008 brought a 7.4% decline in receipts. The most recent estimates include a 13% decrease in 2009 followed by slow recovery of 2% for 2010.



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

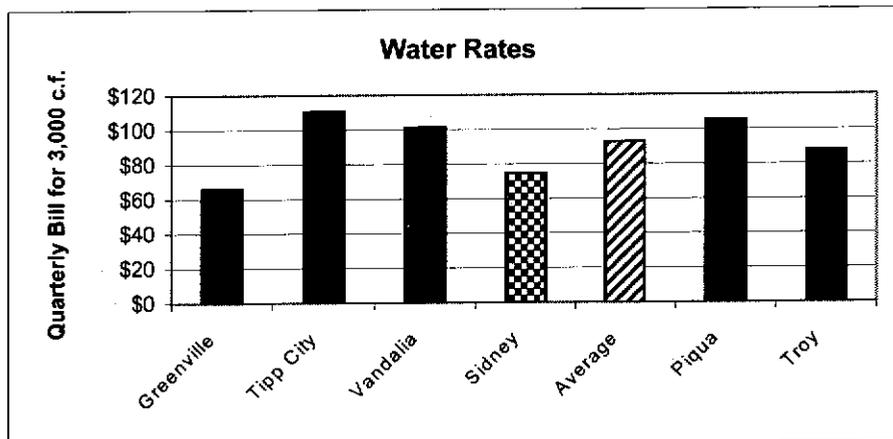
These are the metered water charges paid by users of the service and new connection fees.

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.

The 2010 budget is based on a 5% increase in rates. 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 and 2009. The 5% rate adjustment in 2008 through 2010 is necessary to accumulate sufficient resources to fund the water source project. The last increase before 1998 was a 34% increase in 1982.

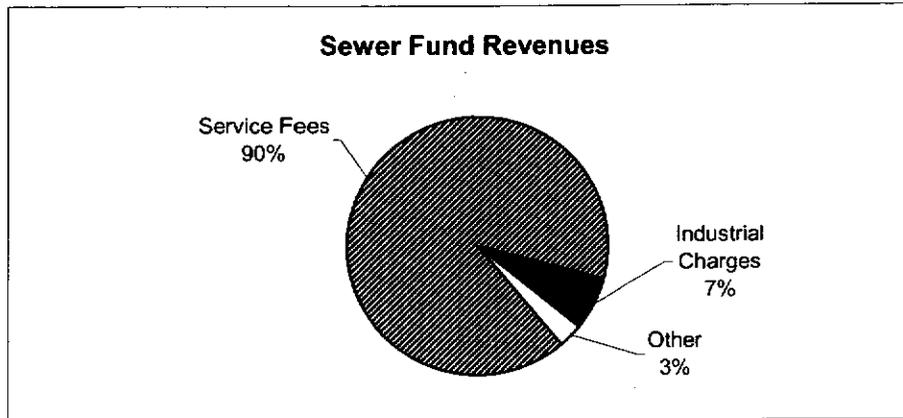
Given an expected 1% increase in sewer rates for 2010, the average user could expect an increase of 3% in their utility bill.

The March 2009 City of Oakwood survey of 68 area communities shows that Sidney's water rates are 19% below the area average.



**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.

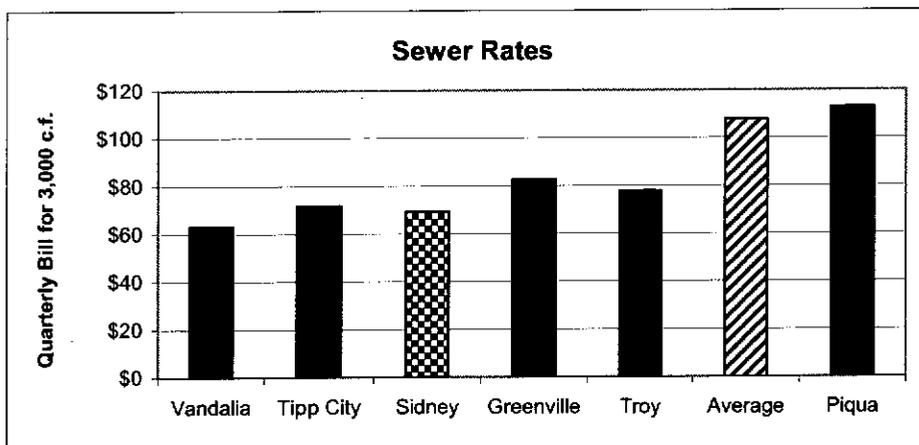
Per the City's Statement of Financial Policy, sewer rates are reviewed on an annual basis and adjusted to allow charges to grow at a rate that keeps pace with the cost of providing the service. Projected cash needs for at least five years into the future are considered when establishing rates. This policy 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 2010. 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 and 2009.

Industrial Charges

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

A March 2009 survey of 63 area communities shows that Sidney's sewer rates are 36% below the area average.

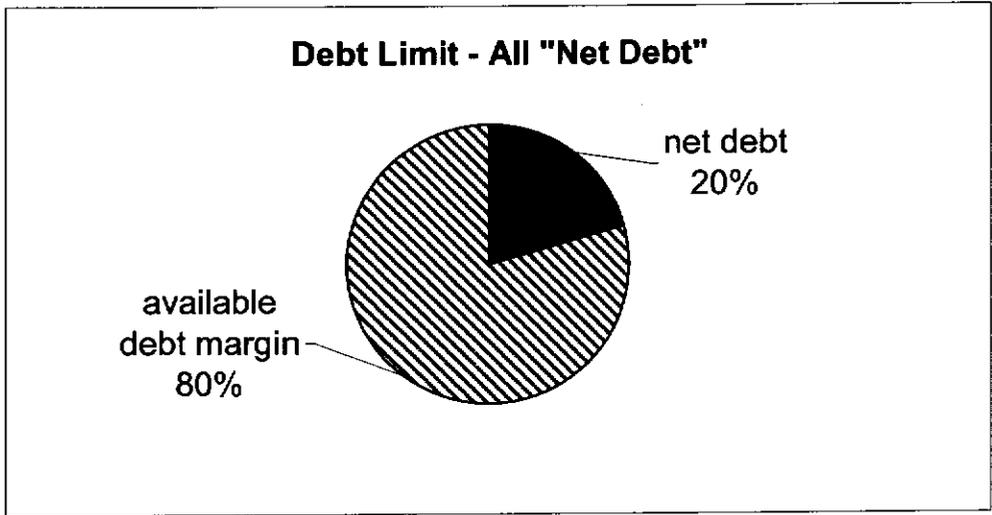


**CITY OF SIDNEY
DEBT LIMITS**

Debt Limit - All "Net Debt"

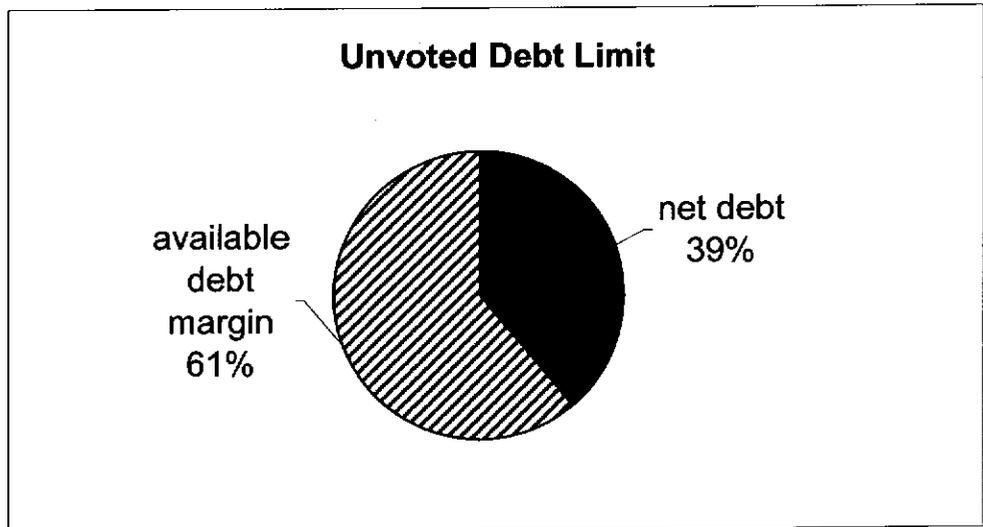
"Net debt" may not exceed 10.5% of the assessed property tax valuation. Net debt excludes self-supporting debt issued for water and sewer facilities. The net debt outstanding are G.O. bonds for the construction of the new municipal court facility and G.O. bonds for the construction of the new police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

With assessed property tax valuation of \$376,375,950, the City's legal debt capacity is \$39,519,475. The City has used only 20% 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 \$376,375,950, the City's unvoted debt limit may be \$20,700,677. With net debt subject to this limit of \$8,070,000, the City has used 39% 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.

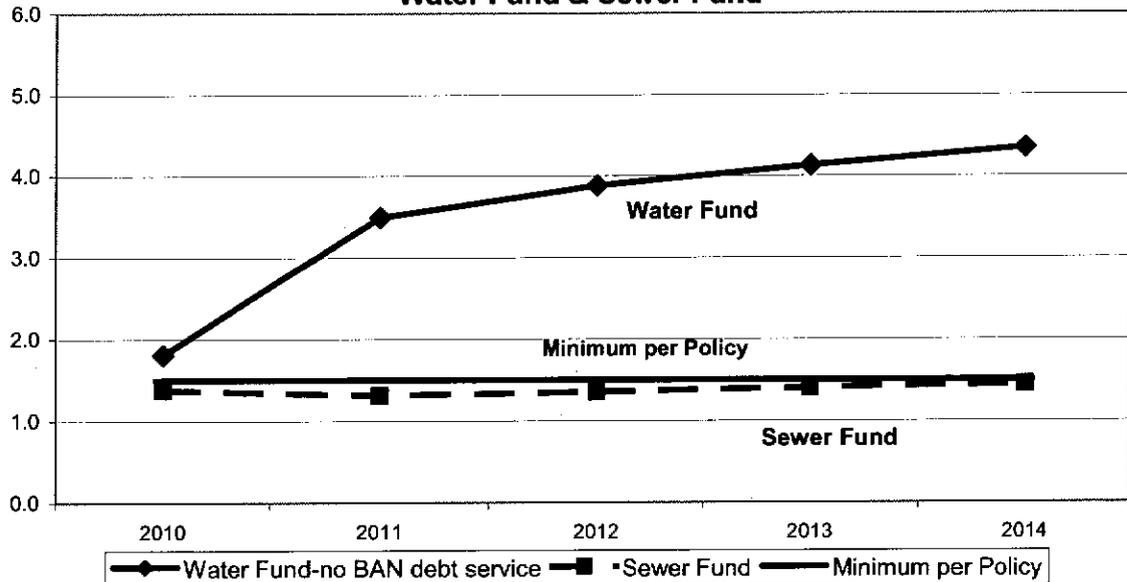
Self-Supported Debt

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 Water Fund Debt Coverage Ratio is above the 1.5 threshold in 2010, indicating that there is debt capacity to issue the long-term debt anticipated for (1) the water source testing & well field site acquisition (currently slated for early-2010) and (2) the water distribution and metering improvements funded via loans made possible by the American Reinvestment and Recovery Act of 2009. After the 28% projected increase in water rates in 2011, the debt coverage ratio increases significantly. However, it is important to note that the City is unable to generate sufficient debt capacity to fund the debt service of the entire water source project until the year 2017. For this reason, 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 2017.

Sewer Fund: -- The Sewer Fund Debt Coverage Ratio is slightly below 1.5, signifying no capacity to issue additional sewer debt. No new self-supporting Sewer Fund debt is anticipated in the 2010-2014 Five-Year Plan. The debt policy that established the minimum was adopted after the issuance of the existing debt. The 1.5 minimum will be observed for future debt issuances.

**Debt Coverage Ratios
Water Fund & Sewer Fund**



$$\text{Debt Coverage Ratio} = \frac{(\text{operating revenues} + \text{investment income} - \text{operating expenses} + \text{depreciation and amortization})}{\text{annual debt service payments}}$$

**CITY OF SIDNEY
DEBT CAPACITY**

Self-Supported Debt

Fund -->	Water	Water	Water *	Sewer	TOTAL
Type of debt	G.O. - Self-supporting	G.O. - Self-supporting	G.O. - Self-supporting (BANs until 2010)	G.O. - Self-supporting	
Purpose	ARRA-funded water projects	ARRA-funded water projects	water source testing & property acquisition	sewer system improvements	
Repayment source	water charges	Northbrook Mobile Home Park (NMHP) owner	water charges	sewer charges	
Rate	0.00%	0.00%	5.25% assumed *	4.52% avg	
Amount issued	\$4,396,202	\$315,540	\$2,985,000	\$6,900,000	
Year issued	2009	2009	2010 *	2001	
Maturity year	2029	2029	2040 *	2022	
Principal	\$4,396,202	\$315,540	N/A	\$6,135,000	\$10,846,742

Debt service requirements by year (principal and interest):

	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	<i>Total Debt Service</i>
2010	\$219,810	\$0	\$15,777	\$0	\$43,035	\$156,713	\$365,000	\$277,299	\$1,077,634
2011	\$219,810	\$0	\$15,777	\$0	\$45,294	\$154,453	\$375,000	\$261,330	\$1,071,664
2012	\$219,810	\$0	\$15,777	\$0	\$47,672	\$152,075	\$390,000	\$244,830	\$1,070,164
2013	\$219,810	\$0	\$15,777	\$0	\$50,175	\$149,572	\$405,000	\$227,670	\$1,068,004
2014	\$219,810	\$0	\$15,777	\$0	\$52,809	\$146,938	\$425,000	\$209,850	\$1,070,184
2015-2019	\$1,099,050	\$0	\$78,885	\$0	\$308,658	\$690,077	\$2,425,000	\$745,050	\$5,346,720
2020-2024	\$1,099,050	\$0	\$78,885	\$0	\$398,648	\$600,088	\$1,750,000	\$164,419	\$4,091,090
2025-2029	\$1,099,052	\$0	\$78,885	\$0	\$514,871	\$483,864	\$0	\$0	\$2,176,672
2030 +	\$0	\$0	\$0	\$0	\$1,523,839	\$473,632	\$0	\$0	\$1,997,471

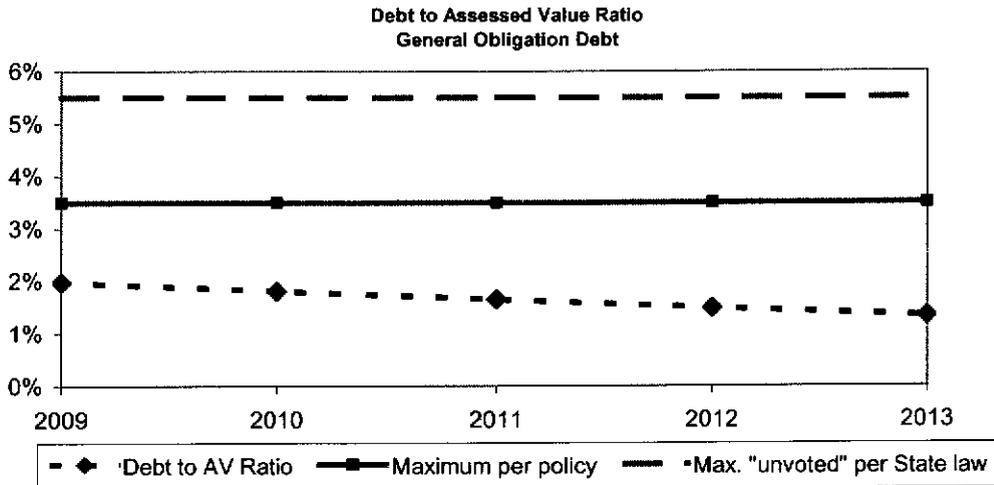
** NOTE: It is assumed that the aquisition costs for the new Water Source will be long-term debt financed in 2010 for \$2.25 million, along with the refinance of the 2009 BANs of \$670,000 including accrued interest of \$10,050 and debt issuance costs.*

**CITY OF SIDNEY
DEBT CAPACITY**

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.



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
1/1/10 Principal Balance	\$6,100,000	\$1,525,000

Debt service requirements by year (principal and interest):

	Principal	Interest	Principal	Interest
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	\$355,000	\$209,385	\$170,000	\$42,550
2015-2019	\$1,990,000	\$818,560	\$750,000	\$88,570
2020-2024	\$2,430,000	\$347,850	\$0	\$0

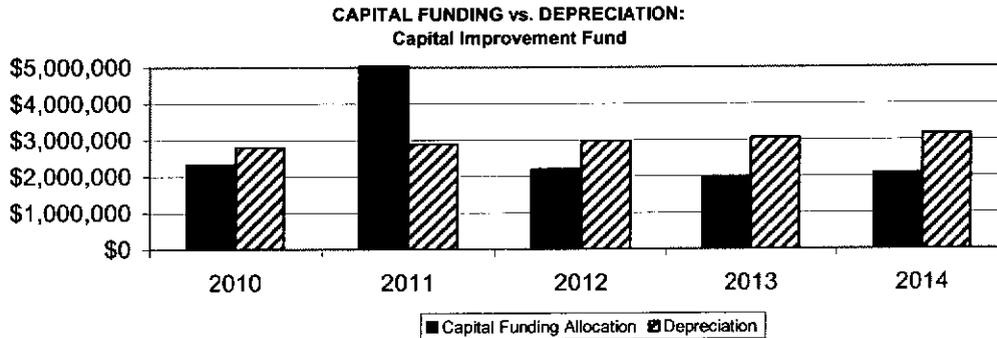
**CITY OF SIDNEY
DEBT CAPACITY**

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.

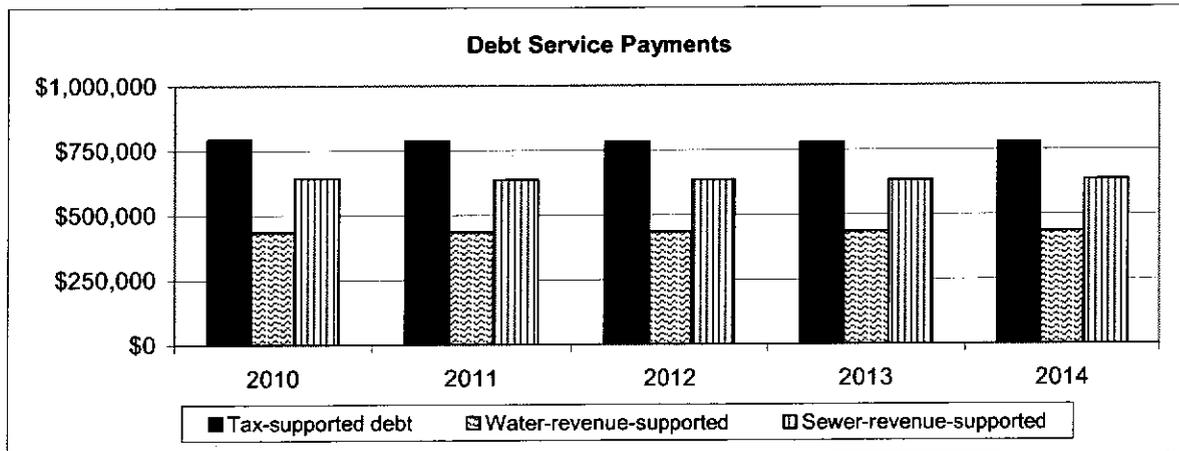
The chart below compares the amounts available to fund capital outlays versus annual depreciation charges for general governmental assets.



Funding exceeds depreciation in 2011; grant funding is responsible for the positive ratio in that year.

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:



**CITY OF SIDNEY
TAX INCREMENT FINANCING-SUPPORTED DEBT**

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, 2008 and 2009. In 2010, 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.

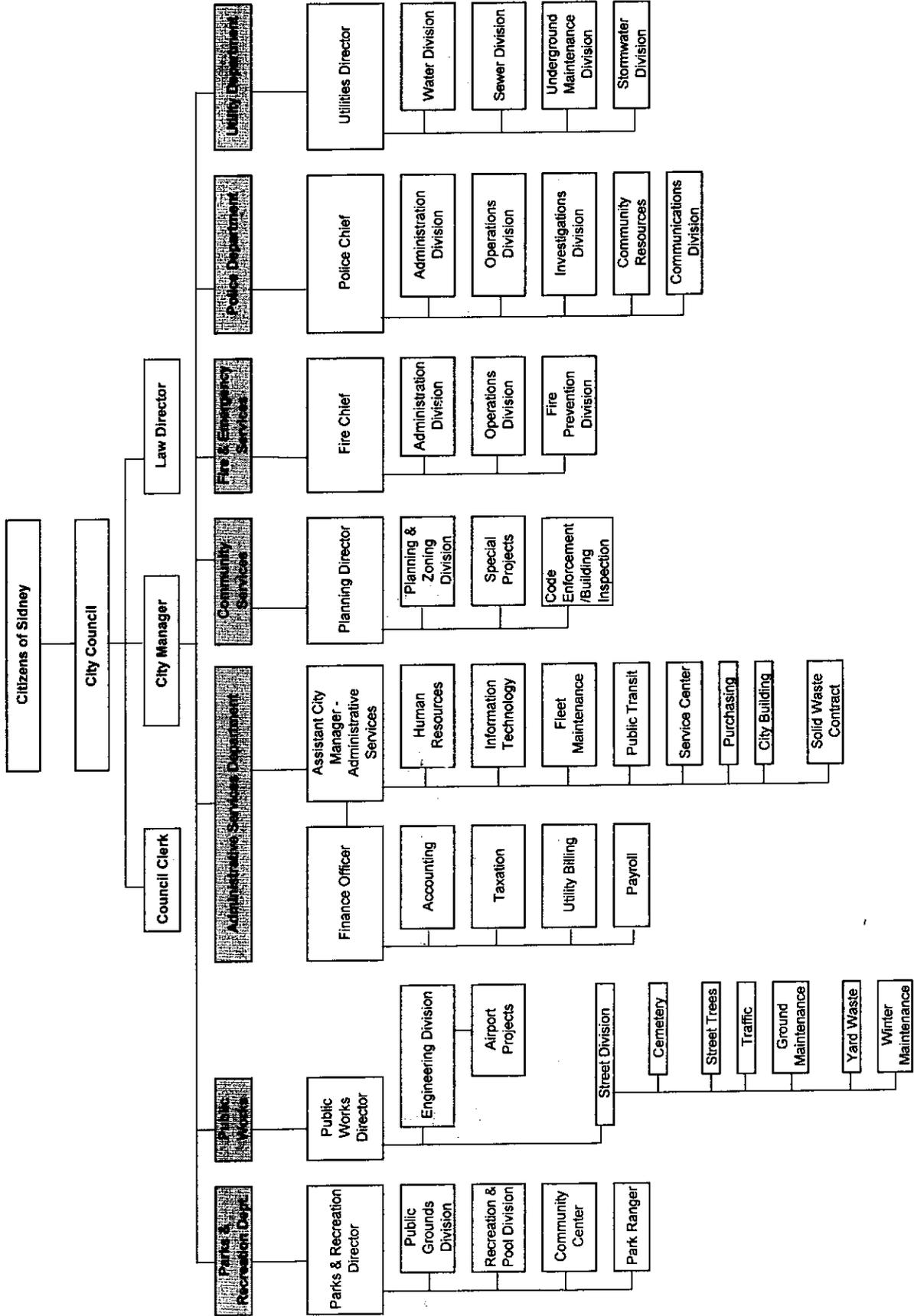
Sidney's Second TIF Arrangement

In 2007, the City entered into another TIF arrangement to construct water and sewer infrastructure that not only allowed an area manufacturer to relocate its operations to Sidney, but also opened up an additional 290 acres for possible future industrial development.

To finance the improvements, the City issued bond anticipation notes totalling \$230,000. These notes, along with accrued interest, were rolled over in 2008 and 2009. In 2010, 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, OHIO ORGANIZATIONAL CHART



**City of Sidney
Full-Time Equivalents by Fund
2010 Budget**

<u>Fund:</u>	<u>2007 FTE</u>	<u>2008 FTE</u>	<u>2009 FTE</u>	<u>2010 FTE</u>
<i>General Fund:</i>				
City Council	1.00	1.00	1.00	1.00
City Administration	2.85	2.85	2.85	2.85
Finance	5.00	5.00	5.00	5.00
Law Director	0.50	0.50	0.50	0.50
Human Resources	2.00	2.00	2.00	2.00
Purchasing	1.50	1.50	1.10	1.10
City Hall	1.63	1.63	1.00	1.00
Law Enforcement:	55.09	55.09	55.09	53.97
Fire Protection:	38.00	39.00	39.00	37.25
Judicial:	16.95	16.95	16.95	16.66
Parks & Recreation:	16.90	17.23	16.23	14.17
Planning:	1.23	1.23	1.00	1.00
Building Inspection:	1.76	1.76	1.76	1.76
Engineering:	7.29	7.29	7.00	7.00
Public Works:	1.00	1.00	1.00	1.00
Code Enforcement:	1.46	1.54	1.54	1.48
Total General Fund:	<u>154.16</u>	<u>155.57</u>	<u>153.02</u>	<u>147.74</u>
<i>Special Revenue Funds:</i>				
Streets:	11.67	11.67	8.88	8.38
Taxation	3.00	0.00	0.00	0.00 *
Parking:	0.75	0.75	0.75	0.71
Probation:	1.00	1.00	1.00	1.00
Municipal Court Special Projects:	0.00	0.00	0.00	0.00
Cemetery:	3.08	3.08	2.76	2.26
Total Special Revenue Funds:	<u>19.50</u>	<u>16.50</u>	<u>13.39</u>	<u>12.35</u>
<i>Enterprise Funds:</i>				
Water:	21.77	18.25	16.03	16.03 *
Sewer:	15.33	15.33	15.55	15.33
Stormwater:	4.06	4.06	4.06	3.60
Transportation:	12.28	13.89	13.60	13.60
Airport:	0.00	0.00	0.00	0.00
Solid Waste:	0.00	0.00	0.00	0.00
Pool:	4.05	5.06	4.21	3.98
Total Enterprise Funds:	<u>57.49</u>	<u>56.59</u>	<u>53.45</u>	<u>52.54</u>
<i>Internal Service:</i>				
Service Center Building:	1.00	0.75	0.50	0.19
Information Technology:	3.00	4.00	4.00	4.00
Revenue Collection:	0.00	6.50	6.50	7.11 *
Garage/ Fleet Maintenance:	3.04	3.00	3.00	3.00
Total Internal Service:	<u>7.04</u>	<u>14.25</u>	<u>14.00</u>	<u>14.30</u>
TOTAL FULL-TIME EQUIVALENTS	238.19	242.91	233.86	226.93

* 2009 Reduction in Taxation & Water Funds represent reclassification to Revenue Collection Fund.

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
FIVE-YEAR PLAN 2010 - 2014**

CLASSIFICATION	FULL/ PART/ SEASONAL	2007 FTE	2008 FTE	2009 FTE	2010 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	0.85	0.85	0.85	0.85
OFFICE MANAGER	F	1.00	1.00	1.00	1.00
TOTAL		2.85	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. ASSISTANT	F	1.00	1.00	0.00	0.00
H.R. COORDINATOR	F	0.00	0.00	1.00	1.00
TOTAL		2.00	2.00	2.00	2.00
PURCHASING					
PURCHASING MANAGER **	F	1.00	1.00	0.60	0.60
SECRETARY	F	0.50	0.50	0.50	0.50
** Purchasing Manager position (authorized 1.0 FTE) reduced to 0.60 FTE temporarily					
TOTAL		1.50	1.50	1.10	1.10
CITY HALL					
CLERICAL AIDE	F	1.00	1.00	1.00	1.00
PT LABORER I **	P	0.63	0.63	0.00	0.00
** PT Laborer position is being kept vacant temporarily					
TOTAL		1.63	1.63	1.00	1.00

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
FIVE-YEAR PLAN 2010 - 2014**

CLASSIFICATION	FULL/ PART/ SEASONAL	2007 FTE	2008 FTE	2009 FTE	2010 FTE
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	0.57
CLERK TYPIST I	F	1.00	1.00	1.00	1.00
CUSTODIAN	P	0.50	0.50	0.50	0.46
EVIDENCE / PROPERTY CLERK	P	0.50	0.50	0.50	0.46
TOTAL		5.61	5.61	5.61	5.49
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	21.50
** Patrol officer position being kept vacant temporarily subsequent to retirement of captain.					
TOTAL		29.00	29.00	29.00	28.50
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	0.98
** PT Communications Technician position is being kept vacant temporarily					
TOTAL		11.48	11.48	11.48	10.98
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
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	53.97
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

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
FIVE-YEAR PLAN 2010 - 2014**

CLASSIFICATION	FULL/ PART/ SEASONAL	2007 FTE	2008 FTE	2009 FTE	2010 FTE
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	1.00	1.00	1.00
FIREFIGHTER / EMT'S	F	27.00	27.00	27.00	25.25
** Firefighter / EMT positions kept vacant temporarily subsequent to departmental retirements.					
TOTAL		33.00	34.00	34.00	32.25
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	39.00	39.00	37.25
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
PROBATION OFFICER	F	1.00	2.00	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	0.00
** Deputy Seasonal Clerk position will be kept vacant temporarily					
TOTAL		15.45	15.45	15.45	15.16
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

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
FIVE-YEAR PLAN 2010 - 2014**

CLASSIFICATION	FULL/ PART/ SEASONAL	2007	2008	2009	2010
		FTE	FTE	FTE	FTE
PARKS & RECREATION - PROGRAMS					
RECREATION SPECIALIST	F	1.00	1.00	1.00	1.00
RECREATION SUPERVISOR **	S	0.23	0.34	0.34	0.00
PLAYGROUND LEADER **	S	1.16	1.34	1.34	1.43
FOOD SERVICE SUPERVISOR **	S	0.13	0.17	0.17	0.00

** Recr. Supv. position (authorized 0.34 FTE) to be kept vacant temporarily. **Playground leader positions (authorized 1.34 FTE) to be increased to 1.43 FTE temporarily. ** Food service (authorized 0.17 FTE) duties to be assumed by playground leaders on a temporary basis.

TOTAL		2.52	2.85	2.85	2.43
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	0.00	0.00
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	3.01

** Facilities Maint. Foreman position (authorized for 1.0 FTE) being kept vacant temporarily. ** Seasonal Laborer positions (authorized 4.65 FTE) reduced temporarily to 3.01 FTE.

TOTAL		13.08	13.08	12.08	10.44
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TOTAL - PARKS AND RECREATION DEPARTMENT		16.90	17.23	16.23	14.17
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COMMUNITY DEVELOPMENT & PLANNING					
PLANNING DIRECTOR	F	1.00	1.00	0.00	0.00
COMMUNITY SERVICES DIRECTOR	F	0.00	0.00	1.00	1.00
PLANNING INTERN **	S	0.23	0.23	0.00	0.00

** Planning Intern position (authorized .23 FTE) will be kept vacant temporarily

TOTAL		1.23	1.23	1.00	1.00
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	1.00	1.00	1.00	1.00
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	0.00	0.00

** Seasonal Laborer position (authorized .29 FTE) will be kept vacant temporarily

TOTAL		7.29	7.29	7.00	7.00
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**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
FIVE-YEAR PLAN 2010 - 2014**

CLASSIFICATION	FULL/ PART/ SEASONAL	2007 FTE	2008 FTE	2009 FTE	2010 FTE
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	0.54	0.54	0.48
** Seasonal Code Enforcement Officer position (authorized .54 FTE) will be reduced to .48 FTE temporarily					
TOTAL		1.46	1.54	1.54	1.48
TOTAL - GENERAL FUND **		154.16	155.57	153.02	147.74
** Not included in this count are the 10 additional expected retirements between now and 2014.					
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
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I **	F	4.00	4.00	2.00	2.50
STREET TECHNICIAN I	F	1.00	1.00	1.00	1.00
SEASONAL LABORER	S	1.02	1.02	0.23	0.23
** Equipment Operator I position (authorized 4.0 FTE) will be staffed at only 2.5 FTE temporarily - 1 position shared with Cemetery					
TOTAL		8.02	8.02	5.23	5.73
STREET - TRAFFIC CONTROL					
FOREMAN I **	F	1.00	1.00	1.00	0.00
EQUIPMENT OPERATOR I	F	1.00	1.00	1.00	1.00
SEASONAL LABORER	S	0.40	0.40	0.40	0.40
**Foreman I position will be kept vacant temporarily					
TOTAL		2.40	2.40	2.40	1.40
TOTAL - STREET FUND		11.67	11.67	8.88	8.38
TAXATION					
TAX ADMINISTRATOR	F	1.00	0.00	0.00	0.00
ACCOUNT CLERK I	F	2.00	0.00	0.00	0.00
CLERK TYPIST I	F	0.00	0.00	0.00	0.00
TOTAL		3.00	0.00	0.00	0.00

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
FIVE-YEAR PLAN 2010 - 2014**

CLASSIFICATION	FULL/ PART/ SEASONAL	2007 FTE	2008 FTE	2009 FTE	2010 FTE
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	0.00
CLERK TYPIST II	F	0.10	0.10	0.10	0.10
** Seasonal Laborer position to be kept vacant temporarily					
TOTAL		4.06	4.06	4.06	3.60
CEMETERY					
SUPERINTENDENT	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I **	F	1.00	1.00	1.00	0.50
SEASONAL LABORER	S	1.08	1.08	0.76	0.76
** Equip. operator I (authorized 1.0 FTE) to be staffed at 0.50 FTE on a temporary basis by sharing position with Street Maint.					
TOTAL		3.08	3.08	2.76	2.26
TRANSPORTATION (SHELBY PUBLIC TRANSIT)					
ASSISTANT CITY MANAGER - ADMINISTRATIVE SVCS	F	0.15	0.15	0.15	0.15
TRANSIT MANAGER	F	1.00	1.00	1.00	1.00
CLERK TYPIST II	F	1.00	1.00	0.00	0.00
OPERATIONS/OFFICE SUPERVISOR	F	0.00	0.00	1.00	1.00
CLERICAL AIDE - SCHEDULER	F	1.00	1.00	1.00	1.00
CLERICAL AIDE - DISPATCHER	P	1.00	1.00	1.00	1.00
DISPATCH RELIEF - LUNCH	P	0.13	0.13	0.13	0.13
REGULAR DRIVER	P	6.00	6.31	6.31	6.31
SUB DRIVER	P	2.00	3.30	3.01	3.01
TOTAL		12.28	13.89	13.60	13.60
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	0.00
** Although position was authorized 1.0 FTE in 2009, it will temporarily not be staffed. This position will be paid for by a dedicated revenue source -- Municipal Court Special Projects fees.					
TOTAL		0.00	0.00	0.00	0.00
PARKING					
PARKING ENFORCEMENT OFFICER	P	0.75	0.75	0.75	0.71
TOTAL		0.75	0.75	0.75	0.71

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
FIVE-YEAR PLAN 2010 - 2014

CLASSIFICATION	FULL/ PART/ SEASONAL	2007 FTE	2008 FTE	2009 FTE	2010 FTE
WATER FUND					
WATER - UTILITY BILLING					
OFFICE SUPERVISOR	F	1.00	0.00	0.00	0.00
ACCOUNT CLERK I	F	2.00	0.00	0.00	0.00
CLERK TYPIST I	P	0.50	0.00	0.00	0.00
TOTAL		3.50	0.00	0.00	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
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	0.20	0.20	0.20
TOTAL		8.22	8.20	8.20	8.20
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	0.00	0.00
TOTAL		5.22	5.22	5.00	5.00
WATER - METER READING & REPAIR					
FOREMAN I	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	3.00	3.00	1.00	1.00
TOTAL		4.00	4.00	2.00	2.00
TOTAL - WATER FUND		21.77	18.25	16.03	16.03
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

** Seasonal Laborer position for hydrant painting to be kept vacant temporarily

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
FIVE-YEAR PLAN 2010 - 2014**

CLASSIFICATION	FULL/ PART/ SEASONAL	2007	2008	2009	2010
		FTE	FTE	FTE	FTE
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	1.00	1.00	1.00
BIOSOLIDS COORDINATOR	F	1.00	0.00	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
SEASONAL LABOR	S	0.00	0.00	0.22	0.00
** Seasonal Laborer position to be kept vacant temporarily					
TOTAL		6.00	6.00	6.22	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	15.55	15.33
SWIMMING POOL					
POOL MANAGER	S	0.24	0.29	0.24	0.24
ASSISTANT POOL MANAGER	S	0.24	0.28	0.24	0.24
WATER SAFETY INSTRUCTOR **	S	0.19	0.19	0.23	0.00
LIFEGUARD **	S	3.38	4.30	3.50	3.50
** Water safety instructor to be kept vacant temporarily. ** Lifeguards (authorized 4.3 FTE) being staffed at 3.5 FTE temporarily due to pool's reduced operating hours					
TOTAL		4.05	5.06	4.21	3.98
SERVICE CENTER					
LABORER II **	P	1.00	0.75	0.50	0.19
** Part-time Laborer II position to be reduced temporarily to .19 FTE.					
TOTAL		1.00	0.75	0.50	0.19

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
FIVE-YEAR PLAN 2010 - 2014**

<u>CLASSIFICATION</u>	<u>FULL/ PART/ SEASONAL</u>	<u>2007 FTE</u>	<u>2008 FTE</u>	<u>2009 FTE</u>	<u>2010 FTE</u>
REVENUE COLLECTIONS *					
* Utility Billing and Taxation were combined into the Revenue Collections Division in 2008.					
REVENUE COLLECTION SUPERVISOR-TAX	F	0.00	1.00	1.00	1.00
REVENUE COLLECTION SUPERVISOR-UTILITY BILLING	F	0.00	1.00	1.00	1.00
ACCOUNT CLERK I	F	0.00	4.00	4.00	4.00
CLERK TYPIST I **	P	0.00	0.50	0.50	0.43
CLERICAL AIDE	S	0.00	0.00	0.00	0.68
** Part-time Clerk Typist I position to be reduced temporarily by .07 FTE.					
TOTAL		0.00	6.50	6.50	7.11
GARAGE / FLEET MAINTENANCE					
FLEET MANAGER	F	1.00	1.00	1.00	1.00
FLEET MECHANIC	F	2.00	2.00	2.00	2.00
TOTAL		3.04	3.00	3.00	3.00
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	1.00	1.00	1.00
TOTAL		3.00	4.00	4.00	4.00
GRAND TOTAL		238.19	242.91	233.86	226.93



1. Executive Summary

A. Introduction

This Sidney Comprehensive Plan Update establishes a policy framework for guiding expansion of the City and future development over the next 10 to 15 years. This update entails a comprehensive review of the Sidney Comprehensive Plan, adopted by Sidney in 2002. The Plan recommends an urban services boundary that defines utility service areas within which future development should take place. The Plan continues to support 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 and subsequently reviewed during the update process by the Update Steering Committee to ensure continued applicability. 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. 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. These mission statements were confirmed by the Comprehensive Plan Update Steering Committee during the 2009 Plan review. 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 quality affordable housing opportunities for all residents.

f) Natural Resources

The natural resources mission is to conserve natural resources (land, air, water, and a balance of wildlife presence) with concern for wildlife, reducing pollution and increasing 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 balance of infill and new development to create a livable and attractive community.

h) Transportation

The transportation mission is a transportation system that is safe, 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.

k) Local City Schools

The City school mission is to work closely with the local school systems to ensure that adequate school facilities are provided for the student population as the City grows in the future.

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. These major initiatives were confirmed by the Comprehensive Plan Update Steering Committee during the 2009 Plan review. 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 quality 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. These strategies were confirmed by the Comprehensive Plan Update Committee during the 2009 Plan review. 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) Continue to use the parks, recreation and open space master plan.
- b) Determine the site, design, timing and funding of a north end fire station.
- c) Continue to encourage Downtown Sidney's role, and encourage additional specialty shops and housing downtown.
- d) Create a business competitiveness initiative, continue 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) Continually review the 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 north end.
- h) Minimize development impacts on the environment, improve traffic flow, maintain safety, 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 transit services, develop a downtown wayfinding system, improve roadway infrastructure and expand biking as an alternative transportation mode.
- j) Continue to expand 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 Comprehensive Plan serves as the City's official set of development policies, which guides City Council, Planning Commission and the Administration. The policies established within the plan provide a legal basis for decision-making in multiple areas, such as rezoning, the establishment of zoning after annexation, and location and sizing of infrastructure. The plan also provides the basis for projects and funding in the City's Five-Year Plan.

The plan is necessarily flexible in nature and is a "living" document, which continues to evolve over time. The City revisits the plan on an annual basis as part of the preparation of the City's Five-Year Plan and prepares major updates every five years. The plan was originally developed in 1997 and updated in 2002. During 2009, it was again reviewed and updated. The draft version of this Comprehensive Plan is the basis for the strategies included below. These strategies were reviewed by the senior directors and discussed with the City Manager prior to the preparation of this Five-Year Plan.

CHAPTER	#	STRATEGY	LEAD	TIME FRAME	ESTIMATED COST	
Community Facilities	1a1	Implement Parks and Recreation Master Plan	Parks Director	O	In-House	
	1a2	Studying the City's parkland dedication requirements in the Subdiv. Regs.	Community Services Director	O	In-House	
	1a3	Improving Linkages between parks and neighborhoods	Parks Director	O	Project Specific	
	1b1	See strategy 1a.1	See Community Facilities Objective 1a.1			
	1c1	Providing teen/older youth activities	Parks Director	IP	In-House	
	1c2	Expanding summer and winter activities	Parks Director	IP	In-House	
	1d1	Expand community based policing	Police Chief	O	In-House	
	1d2	Improving police technology through on-board computers in police vehicles.	Police Chief	O	\$21,000 for data terminals	
	1d3.1	Complete a hazard analysis & standard of code response	Fire Chief	IP		
	1d3.2	Build a fire station to serve City's northend (contingent upon result of 1d3.1)	Fire Chief	MT	\$1 million	
	1e1	Maintaining and operating the senior center	Parks Director	O	Annual Budget	
	1f1	Continuing the street tree program and studying its expansion	Public Works Dir	O	Annual Budget	
	1f2	Improving enforcement of trash and litter regulations	Community Services Director	O	In-House	
	1f3	Continue to evaluate the property maintenance code and boosting enforcement	Community Services Director	O	In-House	
	1g1	Preparing technology master plan	IT Mgr	IP	In-House	
	1h1	Supporting historical landmarks and cultural sites	Community Services Director	O	In-House	
Downtown	1a	Encouraging off-street parking	Community Services Director	ST	Project Specific \$10,000- 15,000 for basic assessment study	
	1b	Addressing tax delinquent, deteriorated properties.	Community Services Director	O	Project Specific	
	1c	Retaining and attracting government offices in downtown and providing parking	City Council	O	Project Specific	
	1d	Maintaining the number and duration of community activities downtown	Downtown Sidney	O	Project Specific	
	1e	Expanding the library	Library Board	IP	Project Specific	
	1f	Visually connecting downtown to I-75 through streetscape improvements and decorative signage	see Urban Design chapter			
	1g	Continuing the river corridor project through the downtown with pedestrian connections	see Downtown Objective 1a.1			
	2a	Maintaining Downtown Sidney's role in promoting and utilizing coordinating retail marketing	Downtown Sidney	ST-IP	Project Specific	
	2b	Attracting specialty shops and small businesses and tourism-related attractions.	Community Services Director	O	In-House	
	2c	Encouraging quality downtown housing	Community Services Director	O	In-House	
	2d	Expanding incentives for downtown businesses	Community Services Director	MT	In-House	
	2e	Increasing safety downtown	see Community Facilities Objective 1d.1			
	2f	Encouraging owner's responsibility for maintaining buildings	see Community Facilities Objective 1f.3			
	2g	Developing civic multi-purpose facility	City Manager	MT	Project Specific	
	2h	Creating meeting or conference venue	Downtown Sidney	MT	Project Specific	
	2i	Increasing number of restaurants	Downtown Sidney	O	In-House	
	2j	Enhancing tourist attraction/entertainment	Downtown Sidney	O	Project Specific	
	2k	Developing family entertainment center	Downtown Sidney	ST	Project Specific	
	3a	Capital rehabilitation & equipment program	Chamber of Commerce and Sidney Visitor Bureau	ST	In-House	
	3b	Developing tourism	City Manager and Downtown Sidney	ST	In-House	
3c	Implementing Tax increment financing (TIF) district	Asst City Manager	ST	In-House		

City of Sidney Comprehensive Plan - Implementation Strategies

CHAPTER	#	STRATEGY	LEAD	TIME FRAME	ESTIMATED COST
Downtown	1a	Create Sidney Business Competitiveness Initiative (SBCI)	WODC	ST	In-House
	1b	Implementing Tourism Marketing Strategy	Visitors Bureau & Community Services Dir	O	\$27,500
	1c	Implementing New Business Recruitment	WODC	O	\$40,000
	1d	Implementing Entrepreneurial Development Strategy	Community Services Director	MT	\$25,000 annually
Housing	1a	Encouraging rehabilitation and maintenance of existing housing and target existing, depressed neighborhoods with incentive package to encourage reinvestment and homeownership.	Community Services Director	O	In-House
	1b	Preparing a residential market study to identify current and future gaps in housing stock, and targeting the State average on affordability	Community Services Director	O	In-House
	1c	Pursuing Comprehensive Housing Improvement Program (CHIP) grants	Community Services Director	O	In-House
	1d	Implement Housing Marketing Plan to ensure an adequate supply of move-up housing	City Manager	O	\$20,000 marketing budget and In House
	2a	Developing an education program that promotes current affordable housing incentives	Community Services Director	ST	In-House
	2b	Studying the role of the City's development regulations	Community Services Director	MT	In-House
	2c	Implementing the Comprehensive Housing Improvement Strategy	Community Services Director	O	In-House
Land Use	1a	Establish an urban services area.	Utilities Dir	ST	In-House
	1b	Encouraging the positive and sensitive integration of new non-residential development with existing neighborhoods and business areas	Community Services Director	O	In-House
	1c	Encouraging infill development and mixed-use development in the downtown with strong pedestrian linkages	Community Services Director	O	In-House
	1d	Adopting a capital improvements plan that complies with the urban services area.	Utilities Dir & Community Services Dir	O	In-House
	1e	Assisting developers where needed to extend utilities to difficult area in order to promote growth in those areas	Utilities Dir	O	In-House
	1f	Timing infrastructure to support moderate growth rate.	Utilities Dir	O	In-House
Land Use	1g	Preserving Agriculture	City Manager	O	In-House
	2a	Protecting Residential development from industrial encroachment	Community Services Director	O	In-House
	2b	Designating sufficient undeveloped property for new residential development	Community Services Director	O	In-House
	3a	Designating sufficient undeveloped property for new commercial development.	Community Services Director	O	In-House
	3b	Continuing downtown revitalization	See Downtown Objective 1a		
	3c	Encouraging redevelopment and reinvestment for business	See Economic Development Plan		
	3d	Being a pro-business community	See Economic Development Plan		
	4a	Designating sufficient undeveloped property for new industrial development	Community Services Director	O	In-House
	4b	Strengthening role of airport.	City Manager	O	Project Specific
	5a	Revise Zoning Code to create new Planned Mixed-Use District	Community Services Director	ST	In-House
	5b	Prepare set of design guidelines for Planned Mixed-Use District	Community Services Director	ST	In-House
Natural Resources	1a	Minimizing environmental impacts of new development	Community Services Director	MT	In-House
	2a	Improving traffic flow and reducing congestion, and encouraging car pooling and Shelby Public Transit participation	Transit, Mgr	O	Project Specific
	2b	Reviewing and amending if necessary on-site lighting guidelines and signage stds	Public Works Director	O	In-House
	2c	Focusing economic incentive on light manufacturers and research & develop.	City Manager	O	In-House
	2d	Expanding the urban forest	See Community Facilities Objective 1f.1		
	3a	Purchasing additional public parkland within the Great Miami River corridor.	Parks Director	O	Project Specific
3b	Obtaining conservation easements for private land within the 100-year floodplain	Parks Director	O	Project Specific	

City of Sidney Comprehensive Plan - Implementation Strategies

CHAPTER	#	STRATEGY	LEAD	TIME FRAME	ESTIMATED COST
Natural Resources	3c	Maintaining and reforesting public lands along the Great Miami River and its tributaries	Parks Director	O	Project Specific
	3d	Encouraging residential development along the river corridor through an incentive package	Community Services Director	LT	In-House
	3e	Preparing and implementing an open space master plan for the Great Miami River and its major tributaries	See Community Facilities Objective 1a.1		
	3f	Providing strong pedestrian linkages between the public river corridor and the downtown	See Community Facilities Objective 1a.1		
Transportation	1a	Extending Hoewisher Road	Public Works Director	IP	\$4.5 million
	1b	Improving intersections at SR 47-Fourth Ave and Russell Road - Wapakoneta Avenue	Public Works Director	IP	Project Specific
	1c	Extending Stolle Avenue	Public Works Director	MT	\$80/lane-ft
	1d	Extending McCloskey School Road	Public Works Director	LT	\$80/lane-ft
	1e	Extending Fourth Avenue	Public Works Director	LT	Project Specific
	2a	Enforcing truck weight limits	Police Chief	O	In-House
	2b	Providing alternate truck routes	City Engineer	IP	Project Specific
	3a	Providing transportation needs for elderly	Transportation Director	MT	Project Specific
	4a	Developing parking garage	Public Works Director	MT	Project Specific
	5a	Restoring and maintaining alleys	Public Works Director	O-IP	Project Specific
	5b	Requiring the implementation of road infrastructure (new or improvement to existing) concurrent with development	Public Works Director	O	Project Specific
	5c	Establishing alternative funding sources	City Manager	O	In-House
	5d	Implementing roadway standards for development	City Engineer	O	In-House
	6a	Preparing and implementing a bike master plan.	Parks Dir	O	In-House
	6b	Extending the Great Miami River bike path (Veteran's Memorial Walkway).	See Transportation Objective 7a		
	6c	Requiring bike racks and on-site connections to bike paths in major developments	Parks Dir	LT	In-House
Transportation	7a	Construct new arterial roadway to join Michigan St. and Russell Rd.	City Engineer	MT	TBD
	7b	Extend and improve Hoewisher Road	City Engineer	MT	TBD
	7c	Extend and improve the above arterial from Russell Rd. to St. Mary's Ave.	City Engineer	MT	TBD
	7d	Extend and improve the above arterial from St. Mary's Ave. to the intersection of Mason Rd.	City Engineer	LT	TBD
	7e	Provide additions off the Hoewisher Rd extension	City Engineer	LT	TBD
Urban Design	1a1	Continuing the annual award for commercial beautification	Chamber of Commerce	O	In-House
	1a2	Establishing an annual award for single-family residential beautification	Community Services Director	ST-O	In-House
	1b	Strengthening urban design components of the City's zoning code.	Community Services Director	ST	In-House
	1c	Requiring the landscaping of new industry, businesses & off-street parking areas along major arterials and I-75	Community Services Director	O	In-House
1d	Establishing design standards for public spaces	City Manager	MT	\$25,000-\$35,000	

City of Sidney Comprehensive Plan - Implementation Strategies

CHAPTER	#	STRATEGY	LEAD	TIME FRAME	ESTIMATED COST
Urban Design	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
	1f	Adopting and enforcing residential maintenance standards	See Community Facilities Objective 1f.3		
	1g	Expanding the City's urban forestry program	See Community Facilities Objective 1f.1		
	2a	Adopting an incentive package to encourage historic rehabilitation adaptive reuse in targeted neighborhoods and the downtown	See Downtown Objective 3		
	3a	Adopt design standards for residential neighborhoods	Community Services Director	ST	In-House
	3b	Adopt design standards for commercial corridors	Community Services Director	ST	In-House
	3c	Adopt standards for key gateways	Community Services Director	ST	In-House
	3d	Adopt standards to incorporate native landscaping	Community Services Director	ST	In-House
Utilities - Sanitary Sewer	1a	Maintaining a high level of awareness in community of critical nature of the wastewater system	Utilities Dir	O	In-House
	1b	Issuing annual technical report to the City administration on wastewater system performance versus Land Use Plan	Utilities Dir	O	In-House
	2a	Enforcing "clean water ordinances" for inflow/infiltration (I/I) containment on a homeowner basis	Utilities Dir	O	\$3,000/house I/I reduction
	2b	Managing and/or eliminating system inflow/infiltration (I/I)	Utilities Dir	O	\$75,000+ per year
	3a	Supporting the sewer improvement fund through adequate customer fees	Utilities Dir	ST-O	Increased user fees
	3b	Expanding the Wastewater Treatment Plant	Utilities Dir	O	\$3-\$4.50 per gallon of sewage flow
	3c	Determine fiscal impact of extending utility lines north and west of the City per the land use plan	Utilities Dir	ST - LT	Project Specific
	4a	Continuing to require developer participation in utility improvements	Utilities Dir	O	Project Specific
	5a	Identify potential areas west of I-75 for development into industrial parks	Utilities Dir	O	Project Specific
	5b	Apply for state and federal grants for the development of industrial parks	Utilities Dir	O	Project Specific
Utilities - Water	1a	Maintain a high level of awareness in community of critical nature of the water system	Utilities Dir	O	In-House
	1b	Issue technical report to the City administration on water system performance versus Land Use Plan	Utilities Dir	O	In-House
	2a	Complete a water source expansion and distribution improvements	Utilities Dir	ST	Project Specific
	2b	Aggressively protect the Tawawa Creek and Great Miami River water sources	Utilities Dir	O	Project Specific
	2c	Plan and build above ground storage tanks	Utilities Dir	O	\$2 - 3/gal
	2d	Continue with in-house water modeling capability	Utilities Director	ST	\$12,000 for training, hardware & software \$1,000 annually for system upgrades and maintenance
	2e	Aggressively loop existing dead end mains and require new developments to loop water mains	Utilities Director	O	Project Specific
	3a	Adequately support the reserve water improvement fund through adequate customer fees	Utilities Dir & Finance Off	O	Increased user fees
	3b	Seek alternative water source	Utilities Director	LT	\$15-18 million
	3c	Water system buildout	Utilities Dir	MT	In-house
Utilities - Water	3d	Determine fiscal impact of extending utility lines north and west of the City per the land use plan	Utilities Dir	O	In-house
	4a	Continue to require developer participation in utility improvements.	City Mgr, Utilities Dir, Finance Ofcr	O	Project Specific
	4b	Adequately support the reserve water improvement fund with annual appropriations	City Council	O	\$150,000 annually

City of Sidney Comprehensive Plan - Implementation Strategies

CHAPTER	#	STRATEGY	LEAD	TIME FRAME	ESTIMATED COST
Utilities - Storm Water	1a	Maintain a high level of awareness in community of critical nature of the storm water system	Utilities Dir	O	In-house
	1b	Issue annual technical report to the City administration on storm water system performance vs land use plan	Utilities Dir	O	In-House
	2a	Enforce clean water ordinances for elimination of pollutant runoff	Utilities Dir	O	In-House
Utilities - Storm Water	2b	Continue to monitor and inspect all storm water mains	Utilities Dir	O	In-House
	3a	Support the storm sewer improvement fund through adequate customer fees	Utilities Dir, Finance Ofcr	O	Increased user fees
	3b	expand the storm sewer system	City Council	O	Project Specific
	3c	Determine fiscal impact of extending utility lines north and west of the City per the land use plan	Utilities Dir, Finance Ofcr	ST - LT	\$3.00 - \$4.50 / gallon of sewage flow
	4a	Continue to require developer participation in utility improvements.	City Mgr, Utilities Dir, Finance Ofcr	O	Project Specific
	5a	Identify potential areas west of I-75 for development of industrial park	Utilities Dir	O	Project Specific
	5b	Apply for state and federal grants for the development of industrial parks	City Mgr, Utilities Dir, Finance Ofcr	O	Project Specific

CITY OF SIDNEY, OHIO
Fund Descriptions

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.

Major special revenue fund:

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

Non-major special revenue funds:

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.

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.

CITY OF SIDNEY, OHIO
Fund Descriptions

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.

CITY OF SIDNEY, OHIO
Fund Descriptions

Neighborhood Stabilization Program. To account for funds received as part of the Regional Neighborhood Stabilization Program. The U.S. Department of Housing & Urban Development awarded funding to states and communities to address abandoned and foreclosed homes. Proceeds are to be used for eligible demolition and renovation projects in the City of Sidney.

E-911 Wireless Fund. To account for funds collected by the State of Ohio from cell phone users and redistributed back to Ohio counties for use in implementation and maintenance of wireless 9-1-1 systems. The County is distributing 50% of those receipts to the City for the upkeep and maintenance of the wireless 9-1-1 system.

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.

Major capital projects fund:

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

Non-major capital projects funds:

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

CITY OF SIDNEY, OHIO
Fund Descriptions

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.

Major enterprise funds:

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.

Non-major enterprise funds:

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.

CITY OF SIDNEY, OHIO
Fund Descriptions

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.

CITY OF SIDNEY STATEMENT OF FINANCIAL POLICIES

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).

**CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES**

- (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.

**CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES**

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 its 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.

**CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES**

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:

<u>Fund</u>	<u>Balance as % of annual expenditures</u>
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:

<u>Fund</u>	<u>Balance as % of 5 year moving average of expenditures</u>
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 United 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.

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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.

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- 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):
- $$\frac{\text{(operating revenues + investment income - operating expenses + depreciation and amortization)}}{\text{annual debt service payments}} = \text{Debt Coverage Ratio}$$

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.

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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

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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.

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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,

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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)

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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;

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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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	5,160,575	6,567,134	5,188,237	5,188,237	3,424,476	
Receipts:						
Local Taxes	1,798,413	1,761,232	1,753,584	1,759,373	1,759,438	
Intergovernmental	1,330,570	1,303,592	914,500	914,293	1,082,993	
Assessments	253,667	235,731	225,300	225,744	227,875	
Fees for Services	896,138	846,124	880,141	938,102	1,025,849	
Court Fines & Costs	684,084	649,682	595,374	531,350	572,250	
Donations	3,684	1,180	1,600	4,557	1,300	
Other Receipts	575,301	736,240	347,065	348,466	350,058	
Grants - Federal/State	14,686	56,303	13,600	17,690	21,625	
Reimbursements	118,167	115,007	118,401	121,487	126,282	
Total Receipts	5,674,710	5,705,091	4,849,565	4,861,062	5,167,670	
Expenditures:						
Salaries and Wages	8,720,118	9,047,135	9,143,772	9,139,825	9,123,906	(0.2%)
Fringe Benefits	3,112,650	3,407,376	3,526,433	3,410,260	3,465,312	(1.7%)
Contractual and Materials	2,884,915	2,968,873	2,971,339	2,792,208	2,763,458	(7.0%)
Capital Outlay	20,029	21,744	15,800	9,800	6,500	(58.9%)
Total Expenditures	14,737,712	15,445,128	15,657,344	15,352,093	15,359,176	(1.9%)
Net Income Before Interfund Transactions	(9,063,002)	(9,740,037)	(10,807,779)	(10,491,031)	(10,191,506)	
Interfund Services Reimbursed	(684,069)	(810,798)	(700,930)	(708,480)	(714,210)	1.9 %
Interfund Reimbursement In:						
Interfund Insurance Reimburse	469,201	0	0	0	0	
Interfund Admin Reimbursement	802,550	826,983	1,066,293	1,311,319	1,410,184	
Other Interfund Reimbursement	0	0	21,760	21,764	0	
Interfund Transfers In:						
Transfer from Taxation Fund	10,993,762	9,988,826	8,632,146	8,531,967	9,330,594	
Interfund Transfers (Out):						
Transfer to Street Fund	0	0	(110,000)	(110,000)	0	
Transfer to Cemetery Fund	(115,000)	(122,000)	(65,000)	(40,000)	0	
Transfer to Transportation Fd.	(98,134)	(142,171)	0	0	0	
Transfer to Capital Impr. Fund	(600,000)	(850,000)	0	0	0	
Transfer to Insurance Fund	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	
Transfer to Imprest Cash Fund	0	(800)	0	0	0	
Transfer to Airport Fund	(6,000)	(83,300)	(30,000)	(30,000)	(25,000)	
Transfer to Solid Waste	(105,000)	0	0	0	0	
Transfer to Swimming Pool Fund	(61,750)	(58,600)	(54,300)	(54,300)	(24,000)	
Transfer to Yard Waste	0	(142,000)	(185,000)	(165,000)	(110,000)	
Transfer to Stormwater Fund	(40,000)	(58,000)	(25,000)	(5,000)	0	
Transfer to Separation Pay Fd.	(61,000)	(162,000)	(57,000)	0	0	
Total Transfers (Out)	(1,111,884)	(1,643,871)	(551,300)	(429,300)	(184,000)	
Net Change in Fund Balance	1,406,560	(1,378,897)	(2,339,809)	(1,763,761)	(348,938)	
Ending Cash Balance (Unencumbered)	6,567,134	5,188,237	2,848,428	3,424,476	3,075,538	
Balance as a percent of expenditures (Minimum Target =20%)	44.6%	33.6%	18.2%	22.3%	20.0%	

**Summary of Expenditures by Department
2010 Budget**

	2008 Actual	2009 Original Budget	2009 Revised Budget	2009 Projected	2010 Budget	09-10 % Change Revised	09-10 % Change Original
Expenditures							
0101 City Council	126,097	133,456	125,675	127,486	124,499	(0.9%)	(6.7%)
0102 City Administration	363,509	375,936	366,596	364,334	351,992	(4.0%)	(6.4%)
0103 Finance/Accounting	509,857	516,281	514,968	509,702	522,462	1.5 %	1.2 %
0104 Law Director	112,644	119,386	112,734	115,220	115,662	2.6 %	(3.1%)
0105 Human Resources	246,805	276,667	263,495	263,911	285,628	8.4 %	3.2 %
0107 County Auditor Deductions	130,038	163,827	163,827	163,266	162,137	(1.0%)	(1.0%)
0108 Miscellaneous	439,440	486,671	478,671	416,904	348,050	(27.3%)	(28.5%)
0109 Purchasing	135,562	147,096	146,467	133,286	115,876	(20.9%)	(21.2%)
0110 City Hall	258,023	256,904	225,015	208,324	216,780	(3.7%)	(15.6%)
0201 Police - Administration	649,538	698,486	675,506	599,096	684,136	1.3 %	(2.1%)
0202 Police - Patrol	2,944,373	3,112,117	2,986,438	2,962,036	3,057,318	2.4 %	(1.8%)
0203 Police - Communications	1,024,872	1,035,277	1,006,188	991,996	994,912	(1.1%)	(3.9%)
0207 Police - Investigations	610,085	620,680	613,985	613,507	633,553	3.2 %	2.1 %
0208 Police - Community Resource	278,357	299,770	292,787	285,943	293,210	0.1 %	(2.2%)
0230 Street Lighting	252,414	270,490	257,490	264,982	259,000	0.6 %	(4.2%)
0320 Fire - Administration	281,755	302,572	260,020	249,849	240,833	(7.4%)	(20.4%)
0321 Fire - Operations	3,623,092	3,726,325	3,649,363	3,589,695	3,520,095	(3.5%)	(5.5%)
0322 Fire - Prevention & Inspection	357,321	380,922	370,027	357,038	364,889	(1.4%)	(4.2%)
0410 Municipal Court	1,120,963	1,170,024	1,130,362	1,113,390	1,104,630	(2.3%)	(5.6%)
0411 Prosecutor	212,435	218,692	219,556	216,447	211,938	(3.5%)	(3.1%)
0601 Parks - Administration	101,093	127,136	124,316	124,331	117,255	(5.7%)	(7.8%)
0602 Parks - Recreation Programs	171,405	179,768	165,973	160,194	161,643	(2.6%)	(10.1%)
0604 Parks - Parks & Public Grounds	1,007,497	1,047,694	924,857	916,245	905,606	(2.1%)	(13.6%)
0606 Urban Forest Managemnt	66,447	71,000	35,750	59,678	37,250	4.2 %	(47.5%)
0607 Parks - Senior Center	54,175	46,430	46,430	45,344	50,688	9.2 %	9.2 %
1003 Planning	134,837	149,567	140,926	138,919	126,426	(10.3%)	(15.5%)
1101 Building Inspection	151,729	151,344	149,637	150,373	151,651	1.3 %	0.2 %
1102 Engineering	673,337	708,912	691,612	696,033	684,560	(1.0%)	(3.4%)
1104 Public Works	117,214	122,173	118,045	123,805	129,483	9.7 %	6.0 %
1105 Code Enforcement	101,013	107,067	101,558	99,239	101,224	(0.3%)	(5.5%)
Subtotal	16,255,926	17,022,669	16,358,273	16,060,573	16,073,386	(1.7%)	(5.6%)

City of Sidney - Goals and Objectives

2010

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 legislation. |
| 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 2010 (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 | Review all contracts with department heads to determine outdated agreements to be removed. |
| 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 | Locate display in Council Chambers of helpful material and information for public. |
| 2 | |
| 3 | |

General Fund
Departmental Summary

0101 City Council

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	66,650	73,648	76,000	74,630	76,000	- %
Fringe Benefits	18,524	22,202	22,560	20,980	21,930	(2.8)%
Contractual and Materials	29,207	26,094	22,940	27,701	22,630	(1.4)%
Subtotal	114,381	121,944	121,500	123,311	120,560	(0.8) %
Interfund Services Used	3,640	4,153	4,175	4,175	3,939	(5.7)%
Department Total	118,021	126,097	125,675	127,486	124,499	(0.9) %

BUDGET HIGHLIGHTS for 2010

* No cost of living increase for non-bargaining employees.

* Codification (typically \$6,000) last included in 2008 budget and paid for in early 2009. Will not be included again until the 2011 budget.

* For 2009 and 2010, reduced number of city calendars produced. Will have calendars available for pick-up at various locations. Savings of \$6,000 per year.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
Ordinances Passed	37	46	46	50	50
Resolutions Passed	92	85	72	80	80

City of Sidney - Goals and Objectives

2010

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 2010 (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 - property acquisition |
| 2 | Wagner Building - final resolution |
| 3 | Promote inter-governmental relations with reduced revenue sources |
| 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

0102 City Administration

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	233,859	241,988	249,300	249,020	249,000	(0.1)%
Fringe Benefits	74,204	79,770	79,300	77,720	77,520	(2.2)%
Contractual and Materials	31,364	31,661	28,113	27,711	16,224	(42.3)%
Subtotal	339,427	353,419	356,713	354,451	342,744	(3.9) %
Interfund Services Used	7,854	10,090	9,883	9,883	9,248	(6.4)%
Department Total	347,281	363,509	366,596	364,334	351,992	(4.0) %

BUDGET HIGHLIGHTS for 2010

* No cost of living increase for non-bargaining employees.

* Reduced professional services by \$3,350 and memberships by \$2,180. City manager chose not to receive car allowance of \$4,200 for 2010.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager-Admin Svcs	0.85	0.85	0.85	0.85	0.85
Office Manager	1.00	1.00	1.00	1.00	1.00
Total	2.85	2.85	2.85	2.85	2.85

City of Sidney - Goals and Objectives

2010

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). Prepare the Citizens Annual Summary Report.
- 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 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.
- 5 Bill and collect miscellaneous accounts receivable
- 6 Invest public funds in accordance with the Ohio Revised Code, the City's charter and the City's investment policy.
- 7 Maintain the debt management program for the City.
- 8 Process payroll for all city employees.

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 2010 (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 cross-train staff.
- 3 Work with revenue collections to help implement the new mandatory tax filing requirement through software changes and on-line filing.
- 4 Prepare & distribute financial reports to staff in a timely and cost efficient manner.
- 5 Continue to encourage employees to be paid through direct deposit.

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

- 1 Assist purchasing manager. Participate in purchasing training program.
- 2
- 3

General Fund

Departmental Summary

0103 Finance/Accounting

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	264,037	278,843	295,840	296,410	299,910	1.4 %
Fringe Benefits	96,842	109,591	112,330	109,920	110,950	(1.2)%
Contractual and Materials	85,436	87,801	86,915	83,575	87,095	0.2 %
Capital Outlay	4,869	0	0	0	0	- %
Subtotal	451,185	476,235	495,085	489,905	497,955	0.6 %
Interfund Services Used	22,982	33,622	19,883	19,797	24,507	23.3 %
Department Total	474,166	509,857	514,968	509,702	522,462	1.5 %

BUDGET HIGHLIGHTS for 2010

- * No cost of living increase for non-bargaining employees.
- * Reduction in professional services (\$2,660) and training (\$670).
- * Increase in Billing Service Fees tied to increase in EMS fee revenue. Fees are 6.5% of budgeted revenue.
- * Increase in information technology reimbursement due to change in method of charging accounting software maintenance.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
Accounts Payable Checks processed	5,181	5,543	5,633	5,230	5,300
A/P Invoices processed	8,315	8,558	9,010	7,720	8,000
Cash receipts via ACH as percent of total	14.1%	15.4%	22.0%	26.0%	30.0%
Percent of direct deposit payroll checks	75%	79%	81%	83%	85%
NSF checks received by the city	117	119	120	72	75
Receive GFOA Certificate of Achievement	X	X	X	X	X
Receive GFOA Budget Presentation Award	X	X	X	X	X

General Fund
Departmental Summary

0104 Law Director

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	62,868	65,052	66,700	66,540	66,540	(0.2)%
Fringe Benefits	10,380	12,470	12,325	17,020	20,700	68.0 %
Contractual and Materials	25,619	31,121	29,525	27,426	24,522	(16.9)%
Subtotal	98,866	108,643	108,550	110,986	111,762	3.0 %
Interfund Services Used	2,620	4,001	4,184	4,234	3,900	(6.8)%
Department Total	101,486	112,644	112,734	115,220	115,662	2.6 %

BUDGET HIGHLIGHTS for 2010

* 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.

* No cost of living increase for non-bargaining employees.

* Increase in fringe benefits due to change in health insurance plan selection.

<u>STAFFING: FULL-TIME EQUIVALENTS</u>	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

2010

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) Worker Compensation
6	Policy development and revision
7	Training (Drug Free Workplace, Violence Prevention, Harassment, new hire orientation, Supervisor)
8	Compensation and Benefit Administration

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 2010 (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 MVRMA, Comp Management and the BWC to reduce if possible Worker Compensation costs through employee training, safety programs, discount and grouping opportunities, and claim management
2	Provide assistance and work with Civil Service Commission to promote a new Police Captain, Lieutenant, and Sergeant for the Sidney Police Department
3	Perform Civil Service Testing as necessary for Police and Fire entry level positions
4	Improve safety in the workplace by removing hazards, annual safety audit, working with safety committee and department managers , providing safety training opportunities.
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

0105 Human Resources

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	93,037	103,792	111,600	110,000	112,000	0.4 %
Fringe Benefits	31,247	41,508	43,150	41,480	42,300	(2.0)%
Contractual and Materials	73,538	92,137	100,650	104,336	123,486	22.7 %
Subtotal	197,822	237,437	255,400	255,816	277,786	8.8 %
Interfund Services Used	8,049	9,368	8,095	8,095	7,842	(3.1)%
Department Total	205,871	246,805	263,495	263,911	285,628	8.4 %

BUDGET HIGHLIGHTS for 2010

- * No cost of living increase for non-bargaining employees.
- * 2010 budget includes expenses for police and fire promotional assessment center.
- * Collective bargaining expenses for 2010 are for the negotiation of the firefighters' labor agreement.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	0.00	0.00	0.00
Human Resources Coordinator	0.00	0.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Job Openings:					
Full time	15	15	8	6	6
Regular Part Time	4	8	6	4	6
Seasonal Part Time	87	90	88	72	72
Applications/Resumes received	1,039	1,127	1,064	800	800
Civil Service Examination - Fire		X	X		X
Civil Service Examination - Police		X	X		X
Employee Training (in-house):		X		X	X
CPR Training	X		X	X	X
Supervisor and Manager Training		X	X	X	X
Sexual and other harassment			X	X	X
Ethics	X		X	X	X
Substance abuse (drugs and alcohol)	X	X	X	X	X
Hearing conservation					
Workplace violence			X	X	X
Trenching and shoring			X	X	X
Work zone safety	X	X	X	X	X
Expenditures per employee (FTE's)	\$943	\$864	\$1,016	\$1,128	\$1,252

General Fund

Departmental Summary

0107 County Auditor Deductions

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09:10 % Change
Contractual and Materials	127,923	130,038	163,827	163,266	162,137	(1.0)%
Subtotal	127,923	130,038	163,827	163,266	162,137	(1.0) %
Department Total	127,923	130,038	163,827	163,266	162,137	(1.0) %

BUDGET HIGHLIGHTS for 2010

* 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).

General Fund

Departmental Summary

0108 Miscellaneous

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Contractual and Materials	477,986	439,440	478,671	416,904	348,050	(27.3)%
Subtotal	477,986	439,440	478,671	416,904	348,050	(27.3) %
Interfund Services Used	0	0	0	0	0	0.0 %
Department Total	477,986	439,440	478,671	416,904	348,050	(27.3) %

BUDGET HIGHLIGHTS for 2010

- * Tax sharing payments to Sidney City Schools: \$85,000.
- * Employee appreciation reduced approximately \$9,000, or 48%. Volunteer appreciation banquet eliminated for 2009.
- * Wellness program (\$2,300) primarily to pay for flu shots and employee physical co-payments.
- * Audit fees: \$26,570
- * Postage: ~ \$52,000
- * Mosquito control: \$22,000
- * The General Fund's 75% share of the Lodging Tax is primarily used for contributions to community agencies whose activities enhance the quality of life in Sidney. For 2010, \$128,410 will be available for distribution. This represents a reduction from 2009 of \$95,000. Approximately \$68,000 of this reduction is due to declining lodging tax receipts. The remaining \$27,000 is a budget reduction. Various organizations have submitted applications for financial assistance for Council consideration. Council's Community Agency Grant Committee met and recommends the following grants for 2010:

Applefest, Inc.	\$ 5,000
Civic Band	\$ 2,250
Swing Band	\$ 1,250
Downtown Sidney	\$24,500
Fourth of July Fireworks	\$ 5,000
Senior Center of Sidney-Shelby County	\$34,000
Shelby County Historical Society	\$ 3,000
West Ohio Development Council (CIC)	\$40,000
Gateway Arts Council	\$ 1,000
Contingency - reserved for events arising throughout the year	\$12,410
Total	\$128,410

City of Sidney - Goals and Objectives

2010

Dept

Name: **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 | Review Purchasing Ordinance A-1721 and Purchasing Manual for any necessary revisions and updates |
| 2 | Reduce the number of confirming purchase orders to below 10%(Currently approximately 11%) |
| 3 | |

List major Departmental Objectives for 2010 (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 | Establish a training/education program for the individual replacing the Purchasing Manager upon retirement |
| 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

0109 Purchasing

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	85,902	88,389	91,050	78,725	65,200	(28.4)%
Fringe Benefits	18,191	20,411	20,870	18,010	13,822	(33.8)%
Contractual and Materials	27,627	18,325	30,305	32,359	30,688	1.3 %
Subtotal	131,719	127,125	142,225	129,094	109,710	(22.9) %
Interfund Services Used	5,788	8,437	4,242	4,192	6,166	45.4 %
Department Total	137,507	135,562	146,467	133,286	115,876	(20.9) %

BUDGET HIGHLIGHTS for 2010

- * No cost of living increase for non-bargaining employee. 3% increase for public works employee subject to collective bargaining agreement.
- * Budget reflects full year of purchasing manager's change to part-time status.
- * Most office supplies, janitorial supplies, copy paper for city use purchased from this budget.
- * Investigating change of advertising method which would further reduce advertising budget.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Purchasing Manager	1.00	1.00	1.00	0.60	0.60
Secretary	0.50	0.50	0.50	0.50	0.50
Total	1.50	1.50	1.50	1.10	1.10

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Purchase Orders Issued	1,611	1,680	1,650	1,625	1,600
Sealed Bids and Formal Quotations	185	202	198	190	200
Confirming PO's as % of total	10%	13%	12.1%	11%	10%
Budget as % of total City expenditures	.27%	.26%	.25%	.23%	.22%

City of Sidney - Goals and Objectives

2010

Dept

Name: 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
- 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 Without the services of our part-time City Hall worker, as well as the reduced hours of our outside cleaning contractor, my primary goal will be to organize the efforts of other departments and fellow employees to assist me in maintaining a clean, safe, and aesthetically appealing City Hall environment.
- 2
- 3

List major Departmental Objectives for 2010 (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
- 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

0110 City Hall

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	37,397	38,983	32,504	32,700	32,500	- %
Fringe Benefits	17,581	20,766	20,018	19,720	19,630	(1.9)%
Contractual and Materials	140,729	189,131	160,288	149,714	152,800	(4.7)%
Capital Outlay	0	0	6,000	0	6,500	8.3 %
Subtotal	195,708	248,880	218,810	202,134	211,430	(3.4) %
Interfund Services Used	5,943	9,143	6,205	6,190	5,350	(13.8)%
Department Total	201,651	258,023	225,015	208,324	216,780	(3.7) %

BUDGET HIGHLIGHTS for 2010

- * No cost of living increase for non-bargaining employee.
- * Part-time laborer position to remain vacant for 2010.
- * Reduction in office cleaning from 5 days per week in 2008 to 2 days per week. Equipment rental \$0 as postage machine lease is paid. Building & grounds maintenance reduced \$8,000 from original 2009 budget. No new signage for City Hall.
- * Did not replace 10-year old copier in 2009. Included \$6,500 in 2010 budget if replacement is necessary.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Clerical Aide	1.00	1.00	1.00	1.00	1.00
PT Laborer I	0.63	0.63	0.63	0.00	0.00
Total	1.63	1.63	1.63	1.00	1.00

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Cost per City Hall square foot	\$5.49	\$5.23	\$6.69	\$5.40	\$5.62
Utility cost per square foot	\$1.25	\$1.18	\$1.45	\$1.25	\$1.28

City of Sidney - Goals and Objectives

2010

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 1 custodian).

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 mandates as well as MVRMA Spec. requirements.
- 3 Identify alternate funding sources (GRANTS) and submit proposals.

List major Departmental Objectives for 2010 (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 Visionair RMS upgrade with emphasis on Field Based Reporting.
- 2 Implement cost cutting contingencies related to efficiency of utilities (gas, electric) for police facility.
- 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

0201 Police - Administration

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	269,644	283,262	282,890	261,050	296,620	-4.9 %
Fringe Benefits	70,513	81,101	80,300	74,050	92,150	14.8 %
Contractual and Materials	294,793	280,423	309,721	261,401	292,786	(5.5)%
Subtotal	634,951	644,786	672,911	596,501	681,556	1.3 %
Interfund Services Used	2,294	4,752	2,595	2,595	2,580	(0.6)%
Department Total	637,245	649,538	675,506	599,096	684,136	1.3 %

BUDGET HIGHLIGHTS for 2010

* No cost of living increase for non-bargaining employees. Step increases for two employees. 3% increase for public works' employees subject to collective bargaining agreement. Reflects full year of police chief.

* Decreases in utilities and boarding prisoners based on recent trends.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	1.57
Clerk Typist I	1.00	1.00	1.00	1.00	1.00
Custodian	0.50	0.50	0.50	0.50	0.46
Evidence/Property Clerk	0.50	0.50	0.50	0.50	0.46
Total	5.61	5.61	5.61	5.61	5.49

PERFORMANCE MEASURES

2006 2007 2008 2009 est. 2010 est.

(The following pertain to all Police divisions.)

Calls for Service Processed	36,825	34,880	31,573	27,454	29,513
9-1-1 Calls Processed	3,810	4,067	3,958	6,294	5,126
Adult Arrests	1,971	1,376	1,862	2,079	1,970
Juvenile Arrests	644	363	537	654	596
Traffic Citations	3,261	2,923	2,337	1,810	2,074
Traffic Accidents Investigated	766	781	796	698	747
Offense Reports Written	4,310	4,084	4,288	3,819	4,053
Sworn FTE's per 1,000 population	1.98	1.98	1.98	1.98	1.95
Civilian FTE's per 1,000 population	0.74	0.74	0.74	0.74	0.72
Total FTE's per 1,000 population	2.72	2.72	2.72	2.72	2.67
Expenditures per capita	\$242	\$262	\$275	\$272	\$283

City of Sidney - Goals and Objectives

2010

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 | Seek alternative funding sources for completion of the indoor range. |
| 2 | |
| 3 | |

List major Departmental Objectives for 2010 (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 | Review and update as necessary all operational policies and procedures. |
| 2 | Complete all "NIMS" training required per homeland security. |
| 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

0202 Police - Patrol

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	1,823,915	1,938,289	1,950,880	1,969,110	2,015,377	3.3 %
Fringe Benefits	687,572	739,156	777,274	746,310	773,100	(0.5)%
Contractual and Materials	146,105	116,666	126,042	111,904	129,302	2.6 %
Capital Outlay	0	5,686	0	0	0	- %
Subtotal	2,657,592	2,799,796	2,854,196	2,827,324	2,917,779	2.2 %
Interfund Services Used	132,443	144,577	132,242	134,712	139,539	.5.5 %
Department Total	2,790,034	2,944,373	2,986,438	2,962,036	3,057,318	2.4 %

BUDGET HIGHLIGHTS for 2010

* Includes 2.75% wage increase for patrol officers pursuant to bargaining agreement effective 6/20/10. No cost of living increase for non-bargaining employees. Likewise, no cost of living increase for police supervisors subject to their collective bargaining agreement.

* Includes entry level patrol officer vacancy following anticipated departmental retirement.

* Decrease in uniform laundry reflective of vendor discount obtained.

* Increase in range supplies to replenish inventory.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	21.50
Total	29.00	29.00	29.00	29.00	28.50

City of Sidney - Goals and Objectives

2010

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 | Continue the move toward a paperless department with the implementation of the new CAD and Records System. |

List major Departmental Objectives for 2010 (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 | Review and update as necessary all operational policies and procedures. |
| 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

0203 Police - Communications

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	538,697	573,784	557,825	570,420	535,400	(4.0)%
Fringe Benefits	173,010	194,299	204,700	194,380	197,600	(3.5)%
Contractual and Materials	94,216	111,214	106,960	90,399	100,113	(6.4)%
Subtotal	805,923	879,297	869,485	855,199	833,113	(4.2) %
Interfund Services Used	128,345	145,575	136,703	136,797	161,799	18.4 %
Department Total	934,268	1,024,872	1,006,188	991,996	994,912	(1.1) %

BUDGET HIGHLIGHTS for 2010

* Collective bargaining negotiations are ongoing at budget preparation time; therefore no wage (or associated fringe benefit) increases are included beyond June 30, 2009.

* Part-time communications technician position being held vacant temporarily.

* Software and hardware maintenance for E-911 system now paid for from separate E-911 Fund (which is funded via cell phone user fees enacted at the State level).

* Increase in information technology reimbursement due to fees associated with the newly implemented software system.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	0.98
Total	11.48	11.48	11.48	11.48	10.98

City of Sidney - Goals and Objectives

2010

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 2010 (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 Review and update as necessary all operational policies and procedures.
- 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

0207 Police - Investigations

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	446,255	410,907	413,150	415,910	430,000	4.1 %
Fringe Benefits	169,220	158,466	162,450	158,810	163,700	0.8 %
Contractual and Materials	20,750	26,500	25,304	24,706	26,683	5.4 %
Subtotal	636,224	595,873	600,904	599,426	620,383	3.2 %
Interfund Services Used	13,612	14,211	13,081	14,081	13,170	0.7 %
Department Total	649,836	610,085	613,985	613,507	633,553	3.2 %

BUDGET HIGHLIGHTS for 2010

* Includes 2.75% wage increase for police officers pursuant to bargaining agreement effective 6/20/10. No cost of living increase for police supervisors subject to their collective bargaining agreement.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

2010

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 the SRO program at Sidney HS as it has been a renewed relationship and partnership. |
| 2 | |
| 3 | |

List major Departmental Objectives for 2010 (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 | Citizens Academy discontinued due to budget limitations. |
| 2 | D.A.R.E. summer camp discontinued due to budget limitations. |
| 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

0208 Police - Community Resource

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	182,561	187,072	194,225	194,920	198,310	2.1 %
Fringe Benefits	63,899	68,788	77,100	69,600	73,910	(4.1)%
Contractual and Materials	19,813	17,521	17,434	16,651	17,010	(2.4)%
Subtotal	266,272	273,381	288,759	281,171	289,230	0.2 %
Interfund Services Used	3,672	4,976	4,028	4,772	3,980	(1.2)%
Department Total	269,944	278,357	292,787	285,943	293,210	0.1 %

BUDGET HIGHLIGHTS for 2010

* Includes 2.75% wage increase for patrol officers pursuant to bargaining agreement effective 6/20/10.

<u>STAFFING: FULL-TIME EQUIVALENTS</u>	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

General Fund

Departmental Summary

0230 Street Lighting

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Contractual and Materials	238,972	252,414	257,490	264,982	259,000	.6 %
Subtotal	238,972	252,414	257,490	264,982	259,000	0.6 %
Department Total	238,972	252,414	257,490	264,982	259,000	0.6 %

BUDGET HIGHLIGHTS for 2010

* Includes \$2,000 professional services for pole and fixture repair or other lighting issues, if needed.

City of Sidney - Goals and Objectives

2010

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 2010 (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 Update City EOP; bring into compliance with NIMS Standards
- 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

General Fund

Departmental Summary

0320 Fire - Administration

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	132,203	136,187	143,450	140,570	144,765	0.9 %
Fringe Benefits	40,974	44,199	46,700	44,890	46,380	(0.7)%
Contractual and Materials	21,991	20,828	22,962	18,073	19,264	(16.1)%
Subtotal	195,167	201,214	213,112	203,533	210,409	(1.3) %
Interfund Services Used	62,550	80,541	46,908	46,316	30,424	(35.1)%
Department Total	257,717	281,755	260,020	249,849	240,833	(7.4) %

BUDGET HIGHLIGHTS for 2010

* No cost of living increase for non-bargaining employee. 3% increase for public works' employee pursuant to collective bargaining agreement.

* Budget cuts in accordance with 2009 contingency planning.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

2010

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 2010 (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 Subscribe to on-line service for EMS CEU's; used as temporary, short-term measure
- 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
- 2

General Fund

Departmental Summary

0321 Fire - Operations

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	2,123,337	2,239,007	2,248,932	2,258,420	2,177,749	(3.2)%
Fringe Benefits	867,478	960,946	1,006,541	977,340	953,930	(5.2)%
Contractual and Materials	350,481	391,509	367,560	329,750	362,666	(1.3)%
Capital Outlay	5,530	0	0	0	0	- %
Subtotal	3,346,825	3,591,462	3,623,033	3,565,510	3,494,345	(3.6) %
Interfund Services Used	23,611	31,630	26,330	24,185	25,750	(2.2)%
Department Total	3,370,437	3,623,092	3,649,363	3,589,695	3,520,095	(3.5) %

BUDGET HIGHLIGHTS for 2010

* 3% wage increase pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* Position vacated due to retirement in late 2009 temporarily not filled. Partial year vacancy in 2010 included following anticipated retirement.

* Budget cuts in accordance with 2009 contingency planning. Outside cleaning service temporarily curtailed; staff to clean building. 2010 budget for contractual & materials 7.4% less than 2008 actual.

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

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	1.00	1.00	1.00	1.00
Firefighter/EMT's	27.00	27.00	27.00	27.00	25.25
Total	33.00	34.00	34.00	34.00	32.25

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Fire Calls	610	632	701	600	612
EMS Calls	2,540	2,702	2,664	2,712	2,766
Staffing per 1,000 population served	1.63	1.63	1.68	1.68	1.60
Calls per FTE	95	98	99	97	99
Expenditures per capita	\$157	\$167	\$179	\$178	\$176
Expenditures per call	\$1,004	\$1,011	\$1,077	\$1,084	\$1,051
Calls per 1,000 population served	156	165	166	164	167

City of Sidney - Goals and Objectives

2010

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. |
| 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 2010 (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 | Transition two personnel into prevention; provide training in inspection principles and practices |
| 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 | |

General Fund
Departmental Summary

0322 Fire - Prevention & Inspection

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	222,556	230,139	228,630	231,440	232,300	1.6 %
Fringe Benefits	94,604	86,927	104,922	99,710	98,400	(6.2)%
Contractual and Materials	27,392	29,598	26,424	16,515	21,584	(18.3)%
Subtotal	344,553	346,664	359,976	347,665	352,284	(2.1) %
Interfund Services Used	11,443	10,656	10,051	9,373	12,605	25.4 %
Department Total	355,997	357,321	370,027	357,038	364,889	(1.4) %

BUDGET HIGHLIGHTS for 2010

* 3% wage increase pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employee.

* Budget cuts in accordance with 2009 contingency planning. Reduced or eliminated handout materials used for special events.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
Fire Inspections	485	787	1,395	1,350	1,212
Fire Investigations	25	39	31	42	37
Expenditures per inspection/investigation	\$620	\$431	\$251	\$256	\$292

City of Sidney - Goals and Objectives

2010

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 (including 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 2010 (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
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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

General Fund
Departmental Summary

0410 Municipal Court

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	604,507	604,770	630,800	630,480	636,500	0.9 %
Fringe Benefits	212,725	244,623	247,600	224,160	241,200	(2.6)%
Contractual and Materials	203,912	203,466	192,160	193,144	166,095	(13.6)%
Subtotal	1,021,144	1,052,859	1,070,560	1,047,784	1,043,795	(2.5) %
Interfund Services Used	63,265	68,103	59,802	65,606	60,836	1.7 %
Department Total	1,084,409	1,120,963	1,130,362	1,113,390	1,104,630	(2.3) %

BUDGET HIGHLIGHTS for 2010

- * No cost of living increase for non-bargaining employees. Step increases for five employees. Deputy seasonal clerk will be kept vacant temporarily.
- * Budget cuts in accordance with 2009 contingency planning.
- * Reduction in building cleaning from 5 days per week in 2008 to 2 days per week in 2010.
- * Telephone service changed to be part of City's system; thereby greatly reducing cost.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	0.00
Total	15.45	15.45	15.45	15.45	15.16

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
New Cases Filed	11,284	11,816	10,059	8,500	9,500
Garnishments Filed	679	656	737	785	800
Cases Completed	11,663	11,918	9,269	8,800	9,800
Court Papers Served by Baliff	1,224	1,620	2,232	1,650	1,700
Prisoners Transported by Baliff	1,246	1,300	1,313	1,400	250
Active Probationers	552	583	521	650	650
House arrest program	71	175	223	75	100
Case completed per clerical FTE	1,854	1,895	1,474	1,399	1,633
Cost per case completed	\$87	\$91	\$121	\$127	\$113

General Fund
Departmental Summary

0411 Prosecutor

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	116,465	117,522	122,150	122,100	123,365	1.0 %
Fringe Benefits	23,078	26,592	26,700	25,440	26,760	0.2 %
Contractual and Materials	61,006	63,366	66,380	64,631	57,223	(13.8)%
Subtotal	200,548	207,480	215,230	212,171	207,348	(3.7) %
Interfund Services Used	5,897	4,955	4,326	4,276	4,590	6.1 %
Department Total	206,445	212,435	219,556	216,447	211,938	(3.5) %

BUDGET HIGHLIGHTS for 2010

* No cost of living increase for non-bargaining employee. 3% increase for public works' employee pursuant to collective bargaining agreement.

* Budget cuts in accordance with 2009 contingency planning.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

2010

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 2009 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: 2009 Comp. plan pg. 3.26 #1c1 & 1c2- 2009 and Parks and Recreation Master Plan
- 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-and Parks and Recreation Master Plan
- 3 Work with numerous recreation league commissioners with their designated programs. 2009 Comp. plan pg. 3.26 #1c2
- 4 Assist in the pursuit of grant funding to complete parks capital improvement projects. 2009 Comp. plan pg. 3.25 #1a1-and Parks and Recreation Master Plan
- 5 Provide the public with continual information about our 15 neighborhood parks, five City recreational facilities and the cities free recreational programs. 2009 Comp.plan pg. 3.26 #1c1, 3.26 1c2 and Parks and Recreation Master
- 6 Extend the Great Miami River bike/walkway path (Veterans Memorial Walkway) Cemetery south toward Vandemark Rd. 2009 Comp. plan pg. 9.15 #6a, pg. 9.15 6b &6c & Parks and Recreation Master Plan
- 7 Implement the Parks and Recreation Master plan. 2009 Comp. plan Pg. 3.25 1a1
- 8 Maintaining and operating the senior center. 2009 Comp. plan pg. 3.28 1e1

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 Phase III canal feeder
- 3 Camp Brookside development

List major Departmental Objectives for 2010 (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 Develop conceptual renderings and develop a Master Plan for the extension of Tawawa Park into Camp Brookside.
- 2 Restructure staff organization to minimize as much as possible the reduction of services due to the reduction of recreation and maintenance staff.
- 3 Complete phase ii of canal feeder trail in 2010.
- 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

General Fund

Departmental Summary

0601 Parks - Administration

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	85,475	58,935	75,650	75,460	75,645	- %
Fringe Benefits	16,945	14,897	22,050	22,760	21,840	(1.0)%
Contractual and Materials	14,104	5,877	3,774	3,095	2,480	(34.3)%
Subtotal	116,524	79,708	101,474	101,315	99,965	(1.5) %
Interfund Services Used	20,488	21,385	22,842	23,016	17,290	(24.3)%
Department Total	137,012	101,093	124,316	124,331	117,255	(5.7) %

BUDGET HIGHLIGHTS for 2010

* No cost of living increase for non-bargaining employees.

* Budget cuts in accordance with 2009 contingency planning.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
Effectively respond to increasing requests for all of our rec. facilities	39	42	42	42	42

City of Sidney - Goals and Objectives

2010

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 environment in which each participant is challenged and supported in pursuit of personal growth through recreational activities. 2009 Comp. Plan 3.26 #1c1 Pge. 3.26 # 1c2- and Parks and Recreation Master Plan

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 . This program is offered to the city parks twice a week during the summer programs. |
| 5 | Contribute various educational and recreational services to meet the needs of our community. |
| 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 | Expand summer food program (80% grant funded) and continue to provide free transportation through Shelby Transit. 2009 Grant covered 100% of the food program cost. |
| 2 | Continue free transportation to and from all clinics, pool, parks and summer food program. |
| 3 | Continue to serve the citizens of Sidney the best that we can with the discontinued programs and clinics. |

List major Departmental Objectives for 2010 (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 strive to build the food program to feed the youth of our community. More advertisement for the program through door to door flyers and include some county schools in the advertisement. |
| 2 | Strive to keep the current clinics that we have and in the near future add to our clinic program. |
| 3 | Continue to serve the citizens of Sidney with out all the parks being staffed during the summer. |
| 4 | Continue to strive to give the same type of recreation programs that the citizens are accustom to receiving with less staff this year. |
| 5 | Find grant opportunities to replace eliminated programs. |
| 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

0602 Parks - Recreation Programs

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	77,246	78,921	75,850	74,970	76,500	0.9 %
Fringe Benefits	25,051	27,592	27,310	26,700	27,140	(0.6)%
Contractual and Materials	57,967	60,590	60,432	56,124	53,722	(11.1)%
Subtotal	160,265	167,103	163,592	157,794	157,362	(3.8) %
Interfund Services Used	4,096	4,302	2,381	2,400	4,281	79.8 %
Department Total	164,361	171,405	165,973	160,194	161,643	(2.6) %

BUDGET HIGHLIGHTS for 2010

- * No cost of living increase for non-bargaining employees. Reduced seasonal help by 0.42 full-time equivalents.
- * Summer food program (\$17,000 -- 80% grant funded)
- * Reduced number of free clinics; thus reduced budgeted professional services and rents.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	0.34	0.34	0.34	0.34	0.00
Playground Leader	1.34	1.34	1.34	1.34	1.43
Food Service Supervisor	0.17	0.17	0.17	0.17	0.00
Total	2.85	2.85	2.85	2.85	2.43

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Free clinics organized and directed	37	37	38	24	17
Free clinics (attendance)	1,526	1,494	1,452	2,560	2,000
City-sponsored senior events	4	4	5	5	5
Summer Lunch Program-(no. of meals)	3,470	3,389	4,892	4,654	4,500
Park playground program	14	14	14	12	8
Arts and Crafts Program (Attendance)	1,284	1,517	1,050	1,109	1,000
Sat. Night Live at YMCA (ave attendance)	100	100	287	200	N/A
Fri. Open Gym at Salv Army (ave attendance)	50	55	5	125	N/A

City of Sidney - Goals and Objectives

2010

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. 2009 Comp. Plan pg. 3.28 1e1,8.10 3c,-and Parks and Recreation Master Plan

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 | Maintain Camp Brookside; mowing, maintenance etc. |
| 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 27 acres of Camp Brookside |
| 2 | |
| 3 | |

List major Departmental Objectives for 2010 (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 | Maintain as many services as possible with the reduction in seasonal maintenance staff. |
| 2 | Keep parks and ground safe and esthetically pleasing. |
| 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 | Improve drainage at Flanagan sports complex softball field to reduce the amount of rain out games. |
| 2 | |
| 3 | |

General Fund

Departmental Summary

0604 Parks - Parks & Public Grounds

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	522,906	533,606	514,488	505,620	485,255	(5.7)%
Fringe Benefits	173,109	189,947	169,226	178,020	172,100	-1.7 %
Contractual and Materials	154,375	161,396	138,126	130,805	142,281	3.0 %
Capital Outlay	0	8,076	0	0	0	- %
Subtotal	850,390	893,024	821,840	814,445	799,636	(2.7) %
Interfund Services Used	93,945	114,472	103,017	101,800	105,970	2.9 %
Department Total	944,335	1,007,497	924,857	916,245	905,606	(2.1) %

BUDGET HIGHLIGHTS for 2010

* 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* Facilities maintenance foreman position being kept temporarily vacant. Seasonal laborers temporarily reduced from 4.65 FTE's to 3.01 FTE's.

* Budget cuts in accordance with 2009 contingency planning. 2010 budget for contractual & materials 11.8% less than 2008 actual.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	0.00	0.00
Seasonal Laborers	4.65	4.65	4.65	4.65	3.01
Total	13.08	13.08	13.08	12.08	10.44

General Fund**Departmental Summary****0604 Parks - Parks & Public Grounds**

PERFORMANCE MEASURES	2006	2007	2008	2009 est.	2010 est.
Acres of parks maintained	430	430	430	430	457
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	16	16
Modular playground structures maintained	21	21	22	22	23
City athletic facilities maintained	5	5	5	5	5
Soccer fields maintained	12	12	12	12	12
Softball fields maintained	9	9	8	8	8
Baseball fields maintained	5	5	5	5	5
Football fields maintained	2	2	2	2	2
Basketball courts maintained (2 lighted)	15	15	15	15	16
Sand volleyball courts maintained	2	2	2	2	2
Park shelters maintained	33	33	35	37	37
Miles of walk/bikeways	3.5	3.5	4.5	4.5	5.25
Expenditures per capita	\$42	\$47	\$50	\$46	\$45
Park acreage per 1,000 population	21.3	21.3	21.3	21.3	22.6
Neighborhood parks per city square mile	1.15	1.28	1.28	1.37	1.37

City of Sidney - Goals and Objectives

2010

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 Create and administer contractual services to aid the division.
- 3 Maintenance program include pruning and removing dead and hazardous trees.
- 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 With no tree planting budget, City staff can concentrate on maintenance of trees, EAB tracking.
- 2 With less maintenance dollars budgeted, City staff will need to do more "in house" pruning and removals
- 3

List major Departmental Objectives for 2010 (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 be a recipient for the "Tree City USA" award.
- 2 Host a "Tree Planting and Pruning" class. This helps educate the citizens of Sidney.
- 3 Sponsor an Arbor Day celebration with the planting of trees.
- 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

0606 Urban Forest Managemnt

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Contractual and Materials	55,698	63,947	35,750	59,678	37,250	4.2 %
Capital Outlay	0	2,500	0	0	0	- %
Subtotal	55,698	66,447	35,750	59,678	37,250	4.2 %
Department Total	55,698	66,447	35,750	59,678	37,250	4.2 %

BUDGET HIGHLIGHTS for 2010

* Cyclical pruning of street trees begun in 2007 for 10-year period (\$16,500)

* Temporarily suspended budgeting for tree planting.

PERFORMANCE MEASURES

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009 est.</u>	<u>2010 est.</u>
Trees removed (hazardous, dead or diseased)	50	55	46	31	40
Trees planted	100	100	76	0	0
Trees trimmed	75	275	362	345	300
Member Tree City USA	Yes	Yes	Yes	Yes	Yes

City of Sidney - Goals and Objectives

2010

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. 2009 Comprehensive plan 3.28 1e1

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.
- 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 Collaborate with the senior center staff to creatively replace/find funding shortages.
- 2
- 3

List major Departmental Objectives for 2010 (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
- 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

0607 Parks - Senior Center

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Contractual and Materials	38,063	48,693	46,430	45,344	50,688	9.2 %
Capital Outlay	9,630	5,482	0	0	0	- %
Subtotal	47,693	54,175	46,430	45,344	50,688	9.2 %
Department Total	47,693	54,175	46,430	45,344	50,688	9.2 %

BUDGET HIGHLIGHTS for 2010

* Non Capital Equipment of \$1,200 for closers for interior main doors. Improvements & Repairs (\$3,000) for replacement of rusted rear door and HVAC repairs as needed.

<u>PERFORMANCE MEASURES</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009 est.</u>	<u>2010 est.</u>
Senior Center Members	1,200	1,200	1,044	898	900
Gateway Arts Council - Performances	4	n/a	n/a	n/a	n/a
Senior events participants	5,300	4,628	4,420	4,000	4,000

City of Sidney - Goals and Objectives

2010

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	Encourage/provide programs and information to encourage investment/reinvestment in the community

List major Departmental Objectives for 2010 (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 utilization of MUNIS to act on inspections, permits, and violations
2	Assist US Census Bureau with the 2010 Census through data review, complete count efforts, and publicity
3	Complete review of fence, sign, and occupancy permits within 48 hours of complete application submission
4	Complete review of site plan permits and complete application submission
5	Expand City website to include FAQ's, Planning Commission and ZBA minutes
6	

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

1	NSP demolitions of at least 8 vacant/abandoned dwellings. Grant funds will pay for \$9,800 of wages in 2010.
2	
3	

General Fund
Departmental Summary

1003 Planning

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	57,944	69,647	70,925	70,900	73,000	.29 %
Fringe Benefits	21,959	26,467	26,702	25,930	26,690	- %
Contractual and Materials	29,307	33,902	34,550	33,495	22,479	(34.9)%
Subtotal	109,210	130,015	132,177	130,325	122,169	(7.6) %
Interfund Services Used	8,488	4,823	8,749	8,594	4,257	(51.3)%
Department Total	117,698	134,837	140,926	138,919	126,426	(10.3) %

BUDGET HIGHLIGHTS for 2010

- * No cost of living increase for non-bargaining employee.
- * Intern/assistant position temporarily vacant.
- * 2009 professional services includes fees for CDBG applications. General Fund reimbursed after grant received.
- * In light of budget reductions, Paint the Town program temporarily reduced in scope.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Planning Director	1.00	1.00	1.00	0.00	0.00
Community Services Director	0.00	0.00	0.00	1.00	1.00
Intern/Assistant	0.23	0.23	0.23	0.00	0.00
Total	1.23	1.23	1.23	1.00	1.00

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Sign Permits Issued	41	53	40	35	40
Temporary sign permits	50	41	41	46	55
Sign Permits Issued within 2 days	100%	98%	99%	100%	100%
Fence Permits Issued	69	82	76	73	75
Fence Permits Issued within 2 days	100%	99%	99%	100%	100%
Planning Comm applications reviewed	21	32	21	16	18
Zoning occupancy permits issued	23	18	20	14	17
Annexation requests reviewed	2	3	0	0	1
Site plan permits issued	26	27	13	10	13
No. of CHIP housing rehabs completed	4	4	6	2	4
No. of CHIP home repairs completed	5	0	4	0	5

City of Sidney - Goals and Objectives

2010

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
- 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 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 2010 (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 Regularly review any changes, updates, or interpretations of the Residential Code of Ohio
- 4 Create / enhance user-friendly pages on the City's website
- 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

General Fund

Departmental Summary

1101 Building Inspection

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	100,745	101,588	101,725	103,330	104,000	2.2 %
Fringe Benefits	28,196	33,912	32,240	33,850	34,310	6.4 %
Contractual and Materials	3,486	5,272	5,385	3,930	3,783	(29.7)%
Subtotal	132,427	140,773	139,350	141,110	142,093	2.0 %
Interfund Services Used	8,520	10,956	10,287	9,263	9,558	(7.1)%
Department Total	140,947	151,729	149,637	150,373	151,651	1.3 %

BUDGET HIGHLIGHTS for 2010

* No cost of living increase for non-bargaining employees. 3% increase for public works' employee pursuant to collective bargaining agreement.

* Budget cuts in accordance with 2009 contingency planning.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
Building Permits Issued	251	265	246	345	355
Building Inspections	1,618	833	822	606	625
Electrical Inspections	603	506	479	398	410
Fees as a % of Expenditures	44.4%	40.2%	35.5%	37.5%	30.1%

City of Sidney - Goals and Objectives

2010

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 2010 (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 | Assist street department to update traffic signal timing to improve traffic flow along SR 47 and through the downtown area. |
| 2 | Prepare load ratings using the County software for all box culverts that City roads cross over. |
| 3 | Continue to develop and update the engineering standards annually, as per strategy 6d of the 2020 comprehensive plan. |
| 4 | Gather data, inspect system performance and repair storm water problems that are the City's responsibility per chapter 919 of the codified ordinance, as budget allows. |
| 5 | Maintain current level of service with reduced operating budget and enacted contingency plan. |
| 6 | |

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

- | | |
|---|---|
| 1 | Manage all of the City's American Reinvestment and Recovery Act water distribution projects construction. Assist in the management of the Water Treatment Plant Improvements and Radio Water Meter Project. |
| 2 | Manage the installation of the new sanitary sewer to the Stephens Subdivision, Sargent property, and NKP. |

General Fund
Departmental Summary

1102 Engineering

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	421,122	436,909	447,008	446,230	455,700	-1.9 %
Fringe Benefits	145,729	165,581	167,044	162,940	164,000	(1.8)%
Contractual and Materials	24,575	21,941	21,007	27,383	22,439	6.8 %
Capital Outlay	0	0	9,800	9,800	0	(100.0)%
Subtotal	591,426	624,431	644,859	646,353	642,139	(0.4) %
Interfund Services Used	30,230	48,906	46,753	49,680	42,421	(9.3)%
Department Total	621,656	673,337	691,612	696,033	684,560	(1.0) %

BUDGET HIGHLIGHTS for 2010

* 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* Seasonal laborer position temporarily vacant.

* 2009 capital outlay - \$9,800 for office partitions

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
City Engineer	1.00	1.00	1.00	1.00	1.00
Asst. City Engineer	1.00	1.00	1.00	1.00	1.00
Engineer I	1.00	1.00	1.00	1.00	1.00
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	2.00	2.00	2.00	2.00	2.00
Engineering Technician II	0.29	0.29	0.29	0.00	0.00
Seasonal Laborers					
Total	7.29	7.29	7.29	7.00	7.00

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Sanitary Sewer Inspections	67	51	32	25	30
Subdivisions Inspected	3	3	5	3	4
Site Plans Reviewed	26	27	13	11	13

City of Sidney - Goals and Objectives

2010

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, graffiti removal and all Cemetery functions |
| 4 | ALL: Provide a work environment that promotes employee safety and development, while encouraging communication, trust, and teamwork. |
| 5 | |
| 6 | |
| 7 | |

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 2010 (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 | Answer customer requests within 1 working day (i.e. within 24 hrs during the work week) |
| 2 | Complete OPWC, EPA, ODOD and other funding applications within specified timeframes from each organization |
| 3 | Keep City services within the Street Department comparable to when a full compliment of Street Department employees were available...i.e crack sealing, leaf pickup scheduling, snow plowing, etc. |
| 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 | |

General Fund
Departmental Summary

1104 Public Works

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	88,038	90,665	93,100	93,100	93,100	-
Fringe Benefits	14,399	17,320	16,900	21,170	25,410	50.4 %
Contractual and Materials	5,316	5,033	3,899	5,469	6,604	69.4 %
Subtotal	107,753	113,017	113,899	119,739	125,114	9.8 %
Interfund Services Used	3,783	4,197	4,146	4,066	4,369	5.4 %
Department Total	111,536	117,214	118,045	123,805	129,483	9.7 %

BUDGET HIGHLIGHTS for 2010

- * No cost of living increase for non-bargaining employees.
- * Increase in fringe benefits due to change in health insurance plan selected.
- * Professional services: \$2,000 for traffic issues or environmental studies.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
Grant applications sent	5	5	5	7	5

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 | Administer the property maintenance, weed, and other nuisance ordinances and ensure compliance. |
| 2 | Enforce the property maintenance code through inspections |
| 3 | Administer the Paint the Town program |
| 4 | Assist with inspections and compliance of Zoning Code ordinances |
| 5 | Educate individual residents on minimum property maintenance requirements and provide information and education to groups when possible |
| 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 | 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 2010 (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 compliants within 24 hours, and complete inspection within 48 hours |
| 2 | Schedule and complete follow-up on all open cases |
| 3 | Complete inspection of weekly target district and follow-up with violations observed |
| 4 | Create user-friendly pages on the City's website with Code Enforcement / Property Maintenance information |
| 5 | Review success of Lima, Ohio ordinance requiring boarded-up properties to be boarded for no more than six months |

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

- | | |
|---|---|
| 1 | Institute Residential Beautification program – award program to recognize rehabilitation and beautification of properties |
| 2 | |
| 3 | |

General Fund

Departmental Summary

1105 Code Enforcement

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	62,752	65,232	69,100	67,770	69,170	0.1 %
Fringe Benefits	17,221	19,845	20,121	19,350	19,840	(1.4)%
Contractual and Materials	3,164	2,970	2,315	1,737	2,375	2.6 %
Subtotal	83,137	88,047	91,536	88,857	91,385	(0.2) %
Interfund Services Used	10,511	12,966	10,022	10,382	9,839	(1.8)%
Department Total	93,648	101,013	101,558	99,239	101,224	(0.3) %

BUDGET HIGHLIGHTS for 2010

* No cost of living increase for non-bargaining employees.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Seasonal Code Enforcement Officer	0.54	0.54	0.54	0.54	0.48
Total	1.54	1.54	1.54	1.54	1.48

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Property maintenance inspections	1,029	1,021	971	1,000	1,030
Expenditures per inspection	\$78	\$92	\$104	\$99	\$98
Inspections per FTE	705	700	631	649	696

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Revised Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	626,546	452,911	354,917	354,917	183,657	
Receipts:						
Motor Vehicle License Tax	458,546	373,360	316,921	321,090	330,723	
Gasoline Excise Tax	770,419	769,600	718,913	741,616	763,864	
Additional \$5 License Fee (11 months)	0	735	85,000	85,140	87,694	
Other Receipts	24,539	79,407	18,700	19,880	21,700	
Total Receipts	1,253,504	1,223,102	1,139,534	1,167,726	1,203,981	
Expenditures:						
Salaries and Wages	573,175	584,764	598,505	566,550	479,755	(19.8%)
Fringe Benefits	161,140	183,101	184,569	165,120	134,390	(27.2%)
Contractual and Materials	284,062	367,588	425,026	417,307	365,152	(14.1%)
Capital Outlay	285,755	0	0	96,078	0	0 %
Total Expenditures	1,304,130	1,135,453	1,208,100	1,245,055	979,297	(18.9%)
Net Income Before Interfund Transactions	(50,627)	87,650	(68,566)	(77,329)	224,684	
Interfund Services Reimbursed	(138,991)	(152,857)	(136,313)	(133,081)	(141,051)	3.5%
Interfund Reimbursements In						
Interfund Insurance Reimburse	23,833	0	0	0	0	
Other Interfund Reimbursement	95,000	100,000	138,100	138,100	90,000	
Interfund Transfers In						
Transfer from General Fund	0	0	110,000	110,000	0	
Interfund Reimbursements (Out)						
Interfund reimbursements	0	0	(99,000)	(85,140)	(87,694)	
General Fund Admin. Reimb.	(97,850)	(100,786)	(123,810)	(123,810)	(190,360)	
Interfund Transfers (Out)						
Transfer to Separation Pay Fd.	(5,000)	(32,000)	(20,600)	0	0	
Net Change in Fund Balance	(173,635)	(97,994)	(200,189)	(171,260)	(104,421)	
Ending Cash Balance (Unencumbered)	452,911	354,917	154,728	183,657	79,236	
Balance as a percent of expenditures (Minimum Target =15%)	34.7%	31.3%	12.8%	14.8%	8.1%	

BUDGET HIGHLIGHTS for 2010

* Budgeted staffing reduced from 11.67 FTE's in 2008 to 8.38 FTE's in 2010. Vacated positions not filled and seasonal/part-time staff reduced.

* Cost of salt returned to more normal levels after last year's price spike.

* The Street Fund is not in a position to pay for a portion of its capital projects. These will be paid from the Capital Improvement Fund.

* Revenue declining for both motor vehicle licenses and gasoline excise taxes.

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

City of Sidney - Goals and Objectives

2010

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
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	Create a work environment conducive 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 2010 (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	With department staff shrinking by 3 full time positions, there will be obvious challenges in regards to scheduling and providing expected City services.
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

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	79,837	82,578	85,905	85,820	85,960	.1 %
Fringe Benefits	21,870	24,037	25,350	20,260	20,880	(17.6) %
Contractual and Materials	51,561	70,473	77,355	77,010	77,655	.4 %
Subtotal	153,267	177,089	188,610	183,090	184,495	(2.2) %
Interfund Services Used	10,630	11,609	17,859	15,931	14,378	(19.5%)
Department Total	163,896	188,697	206,469	199,021	198,873	(3.7) %

BUDGET HIGHLIGHTS for 2010

* No cost of living increase for non-bargaining employees.

* Decrease in fringe benefits due to change in health insurance plan selection.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

2010

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 preventitave maintenance of the pavement surface. Restoration of public utility openings in pavement.
- 2 Snow and ice removal services.
- 3 Maintain a current pavement assesment 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 2010 (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

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	336,822	344,690	359,500	309,350	291,335	(19.0) %
Fringe Benefits	101,321	114,644	114,751	100,180	85,800	(25.2) %
Contractual and Materials	58,635	75,314	73,591	68,031	78,559	6.8 %
Capital Outlay	285,755	0	0	96,078	0	- %
Subtotal	782,532	534,648	547,842	573,639	455,694	(16.8) %
Interfund Services Used	106,300	125,231	99,208	98,550	106,742	7.6 %
Department Total	888,832	659,879	647,050	672,189	562,436	(13.1) %

BUDGET HIGHLIGHTS for 2010

* 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* One position vacated in 2009 will be filled with an Equipment Operator I who is split 50/50 between Street Maintenance department and Graceland Cemetery. This will follow an anticipated retirement at Graceland Cemetery in 2010.

* The remaining Equipment Operator I vacancy will remain unfilled during 2010. Seasonal laborers were reduced as a result of 2009 contingency planning.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	2.00	2.50
Street Technician I	1.00	1.00	1.00	1.00	1.00
Seasonal Laborers	1.02	1.02	1.02	0.23	0.23
Total	8.02	8.02	8.02	5.23	5.73

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Miles of street responsibility	97.5	97.5	97.5	97.5	97.5
Miles of streets per employee	12.2	12.2	12.2	18.6	17.0
Cost per mile (excluding capital outlay)	\$5,169	\$9,116	\$6,768	\$6,894	\$5,769

City of Sidney - Goals and Objectives

2010

Dept

Name: 210.803 Winter Maintenance

Department Mission Statement / Purpose:

Provide efficient 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 2010 (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 Trained and experienced employees are dwindling, the need and use of other City staff to fill in will challenge how efficient we provide this service to residents and businesses
- 2 Budget challenges may compromise overtime, road salt use, and equipment repairs especially if we have a heavy winter.
- 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

0803 Street - Winter Maintenance

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	40,073	38,790	30,000	49,040	30,900	3.0 %
Fringe Benefits	3,649	5,206	5,200	6,170	5,430	4.4 %
Contractual and Materials	95,353	148,258	194,225	196,025	135,097	(30.4) %
Subtotal	139,075	192,253	229,425	251,235	171,427	(25.3) %
Interfund Services Used	16,720	8,730	11,462	11,000	12,465	8.8 %
Department Total	155,795	200,983	240,887	262,235	183,892	(23.7) %

BUDGET HIGHLIGHTS for 2010

* Expenditures vary with weather conditions.

* Staff citywide with CDL licenses will be assisting with plowing. In particular, Parks Department and Underground Utility staff will assist.

* Reflects 3% wage increase for public works' employees pursuant to collective bargaining agreement.

PERFORMANCE MEASURES

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009 est.</u>	<u>2010 est.</u>
Hours required to completely plow town -1 time	16	16	12	12	12
Average salt tonnage use per year	2,200	1,100	2,359	1,955	1,600
Winter Mnt (employees trained and available)	24	24	14	12	16

City of Sidney - Goals and Objectives

2010

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 | Complete the change out of traffic controllers. |
| 2 | Certifications for staff in Work Zone Safety & Traffic Control |
| 3 | |

List major Departmental Objectives for 2010 (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 | Certifications for staff in Work Zone Safety & Traffic Control |
| 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

0804 Street - Traffic Control

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	116,443	118,706	123,100	122,340	71,560	(41.9) %
Fringe Benefits	34,300	39,214	39,268	38,510	22,280	(43.3) %
Contractual and Materials	78,513	73,543	79,855	76,241	73,841	(7.5) %
Subtotal	229,257	231,463	242,223	237,091	167,681	(30.8) %
Interfund Services Used	5,341	7,287	7,784	7,600	7,466	(4.1%)
Department Total	234,598	238,751	250,007	244,691	175,147	(29.9) %

BUDGET HIGHLIGHTS for 2010

- * Reflects 3% wage increase for public works' employees pursuant to collective bargaining agreement.
- * Reflects vacancy after anticipated retirement and reclassification of Equipment Operator I to Technician.
- * Increase in professional services and decrease in paint expense due to increased outsourcing of paint striping.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Foreman	1.00	1.00	1.00	1.00	0.00
Technician	0.00	0.00	0.00	0.00	1.00
Equipment Operator I	1.00	1.00	1.00	1.00	0.00
Seasonal Laborers	0.40	0.40	0.40	0.40	0.40
Total	2.40	2.40	2.40	2.40	1.40

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Traffic signal intersections	50	50	52	52	48
Traffic paint usage in gallons	2,500	2,500	525	490	550
Signalized intersections upgraded	8	8	9	6	6
Cost per signalized intersection	\$4,264	\$4,692	\$4,591	\$4,706	\$3,649

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, 2009 and 2010

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	17,418	24,165	21,383	21,383	9,871	
Receipts (net)	101,747	97,218	85,224	88,488	90,172	
Expenditures:						
Total Expenditures	0	0	0	0	0	
Net Income Before Interfund Transactions	101,747	97,218	85,224	88,488	90,172	
Interfund Reimbursements (Out)						
Interfund reimbursements	(95,000)	(100,000)	(100,000)	(100,000)	(90,000)	
Net Change in Fund Balance	6,747	(2,782)	(14,776)	(11,512)	172	
Ending Cash Balance (Unencumbered)	24,165	21,383	6,607	9,871	10,043	

BUDGET HIGHLIGHTS for 2010

* 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, 2009 and 2010

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	29,503	483	4,528	4,528	1,528	
Receipts (net)	97,980	106,473	108,000	92,000	95,000	
Expenditures:						
Capital Outlay	127,000	102,428	110,000	95,000	95,000	
Total Expenditures	127,000	102,428	110,000	95,000	95,000	
Net Change in Fund Balance	(29,020)	4,044	(2,000)	(3,000)	0	
Ending Cash Balance (Unencumbered)	483	4,528	2,528	1,528	1,528	

BUDGET HIGHLIGHTS for 2010

* 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Revised Budget	2009 Projected	2010 Budget
Beginning Cash Balance	1,256,040	831,685	650,000	650,000	650,000
Receipts (net)	13,516,464	12,522,424	11,019,244	10,894,509	11,287,399
Expenditures:					
Salaries and Wages	139,021	143,353	0	0	0
Fringe Benefits	42,150	47,961	0	0	0
Contractual and Materials	7,700	8,444	0	0	0
Total Expenditures	188,870	199,758	0	0	0
Net Income Before Interfund Transactions	13,327,594	12,322,666	11,019,244	10,894,509	11,287,399
Interfund Services Reimbursed	(16,827)	(18,318)	(229,550)	(229,550)	(264,157)
Interfund Reimbursements In					
Interfund Insurance Reimburse	7,081	0	0	0	0
Interfund Transfers (Out)					
Transfer to General Fund	(10,993,762)	(9,988,826)	(8,632,146)	(8,531,967)	(9,330,594)
Transfer to Capital Impr. Fund	(2,748,441)	(2,497,207)	(2,158,037)	(2,132,992)	(2,332,648)
Net Change in Fund Balance	(424,355)	(181,685)	(489)	0	(640,000)
Ending Cash Balance (Unencumbered)	831,685	650,000	649,511	650,000	10,000

BUDGET HIGHLIGHTS for 2010

* Net tax revenue after collection costs is distributed 80% to the General Fund and 20% to the Capital Improvement Fund. Fund balance of \$650,000 reduced to \$10,000 by end of 2010.

* 2009 projected Income Tax receipts reflects a 13% decrease from 2008 receipts. 2010 budgeted Income Tax receipts reflects a 2% increase from 2009 projected with an additional \$175,000 anticipated as a result of the recent changes in the income tax ordinance.

* For 2009 and 2010, 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

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Tax Administrator	1.00	1.00	0.00	0.00	0.00
Account Clerk I	2.00	2.00	0.00	0.00	0.00
Total	3.00	3.00	0.00	0.00	0.00

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Final Returns Processed (est.)	8,500	9,980	10,000	n/a	n/a
Withholding Accounts Maintained	1,700	2,500	2,600	n/a	n/a
Form W-2's Audited	35,000	36,000	37,100	n/a	n/a
Collection costs as percentage of revenue	1.5%	1.5%	1.6%	n/a	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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	17,291	10,461	3,766	3,766	3,696	
Receipts (net)	72,170	66,578	70,000	51,930	51,930	
Expenditures:						
Contractual and Materials	79,000	73,274	70,000	52,000	50,670	(27.6%)
Total Expenditures	79,000	73,274	70,000	52,000	50,670	(27.6%)
Net Change in Fund Balance	(6,830)	(6,695)	0	(70)	1,260	
Ending Cash Balance (Unencumbered)	10,461	3,766	3,766	3,696	4,956	

BUDGET HIGHLIGHTS for 2010

- * Twenty-five percent of the lodging tax proceeds must be set aside for the support of the Convention and Visitors' Bureau (CVB).
- * Reduction in lodging tax receipts since 2008 of approximately 22%.
- * 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	10,211	18,341	19,900	19,900	6,900	
Receipts (net)	16,694	10,678	0	0	0	
Expenditures:						
Contractual and Materials	33,564	34,119	38,000	38,000	30,000	(21.1%)
Total Expenditures	33,564	34,119	38,000	38,000	30,000	(21.1%)
Net Income Before Interfund Transactions	(16,870)	(23,441)	(38,000)	(38,000)	(30,000)	
Interfund Transfers In						
Transfer from General Fund	25,000	25,000	25,000	25,000	25,000	
Net Change in Fund Balance	8,130	1,559	(13,000)	(13,000)	(5,000)	
Ending Cash Balance (Unencumbered)	18,341	19,900	6,900	6,900	1,900	

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	502,649	490,971	689,853	689,853	636,183	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Salaries and Wages	113,277	60,609	195,400	124,000	250,000	27.9 %
Total Expenditures	113,277	60,609	195,400	124,000	250,000	27.9 %
Net Income Before Interfund Transactions	(113,277)	(60,609)	(195,400)	(124,000)	(250,000)	
Interfund Transfers In						
Transfer from General Fund	61,000	162,000	57,000	0	0	
Transfer from Street Fund	5,000	32,000	20,600	0	0	
Transfer from Water Fund	31,000	50,000	44,550	44,550	4,000	
Transfer from Sewer Fund	3,500	14,000	480	480	24,000	
Transfer from Transport Fund	1,100	1,490	25,300	25,300	10,000	
Transfer from Stormwater Fund	0	0	9,040	0	0	
Net Change in Fund Balance	(11,677)	198,881	(38,430)	(53,670)	(212,000)	
Ending Cash Balance (Unencumbered)	490,971	689,853	651,423	636,183	424,183	

BUDGET HIGHLIGHTS for 2010

* The value of the vested vacation and sick leave of all employees with either 25 or more years of service or over the age of 60 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 2010.

City of Sidney - Goals and Objectives

2010

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 2010 (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
- 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

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	102,280	104,427	99,172	99,172	87,282	
Receipts (net)	40,218	38,289	38,500	39,940	39,984	
Expenditures:						
Salaries and Wages	26,350	28,009	30,625	30,625	30,500	(0.4%)
Fringe Benefits	4,233	5,346	5,350	5,260	5,350	0 %
Contractual and Materials	2,096	4,366	3,601	3,915	3,563	(1.1%)
Total Expenditures	32,678	37,720	39,576	39,800	39,413	(0.4%)
Net Income Before Interfund Transactions	7,540	569	(1,076)	140	571	
Interfund Services Reimbursed	(5,393)	(5,824)	(250)	(250)	(250)	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	0	0	(4,500)	(11,780)	(12,145)	
Net Change in Fund Balance	2,147	(5,255)	(5,826)	(11,890)	(11,824)	
Ending Cash Balance (Unencumbered)	104,427	99,172	93,346	87,282	75,458	
Balance as a percent of expenditures (Minimum Target =15%)	319.6%	262.9%	235.9%	219.3%	191.5%	

BUDGET HIGHLIGHTS for 2010

* No cost of living increase for non-bargaining employee.

* Increase in general fund administrative reimbursement to reflect time spent by police department administrative staff on parking enforcement collections and supervision.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Parking Enforcement Officer	0.75	0.75	0.75	0.75	0.71
Total	0.75	0.75	0.75	0.75	0.71

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	55,866	24,034	6,859	6,859	459	
Receipts (net)	12,146	12,243	6,000	3,665	4,000	
Expenditures:						
Contractual and Materials	30,657	29,417	12,800	10,065	0	(100.0%)
Capital Outlay	13,322	0	0	0	0	0 %
Total Expenditures	43,979	29,417	12,800	10,065	0	(100.0%)
Net Change in Fund Balance	(31,833)	(17,174)	(6,800)	(6,400)	4,000	
Ending Cash Balance (Unencumbered)	24,034	6,859	59	459	4,459	

BUDGET HIGHLIGHTS for 2010

* 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	23,219	49,323	25,897	25,897	11,404	
Receipts (net)	41,864	32,739	9,140	9,140	10,000	
Expenditures:						
Contractual and Materials	15,760	31,844	15,750	17,560	20,000	27.0 %
Capital Outlay	0	24,321	0	6,073	0	0 %
Total Expenditures	15,760	56,165	15,750	23,633	20,000	27.0 %
Net Change in Fund Balance	26,104	(23,426)	(6,610)	(14,493)	(10,000)	
Ending Cash Balance (Unencumbered)	49,323	25,897	19,287	11,404	1,404	

BUDGET HIGHLIGHTS for 2010

* 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, 2009 and 2010

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	115,819	91,517	95,886	95,886	79,568	
Receipts (net)	20,296	20,138	15,000	18,682	18,000	
Expenditures:						
Contractual and Materials	44,598	15,770	40,000	35,000	20,000	(50.0%)
Total Expenditures	44,598	15,770	40,000	35,000	20,000	(50.0%)
Net Change in Fund Balance	(24,302)	4,369	(25,000)	(16,318)	(2,000)	
Ending Cash Balance (Unencumbered)	91,517	95,886	70,886	79,568	77,568	

BUDGET HIGHLIGHTS for 2010

* 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, 2009 and 2010

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	20,883	20,048	20,567	20,567	16,581	
Receipts (net)	5,227	7,525	5,050	5,070	5,100	
Expenditures:						
Salaries and Wages	3,938	6,013	7,486	7,486	10,138	35.4 %
Fringe Benefits	576	754	1,570	1,570	2,130	35.7 %
Contractual and Materials	1,548	240	1,500	0	1,500	0 %
Total Expenditures	6,062	7,007	10,556	9,056	13,768	30.4 %
Net Change in Fund Balance	(835)	518	(5,506)	(3,986)	(8,668)	
Ending Cash Balance (Unencumbered)	20,048	20,567	15,061	16,581	7,913	

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	131,096	136,750	147,783	147,783	138,155	
Receipts (net)	35,337	20,299	20,000	21,248	20,000	
Expenditures:						
Contractual and Materials	8,947	9,266	28,365	30,876	15,934	(43.8%)
Debt Service	20,735	0	0	0	0	0 %
Total Expenditures	29,682	9,266	28,365	30,876	15,934	(43.8%)
Net Change in Fund Balance	5,655	11,033	(8,365)	(9,628)	4,066	
Ending Cash Balance (Unencumbered)	136,750	147,783	139,418	138,155	142,221	

BUDGET HIGHLIGHTS for 2010

* Health department building costs are covered by the lease payments.

City of Sidney - Goals and Objectives

2010

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	Monitor Parenting Programs
8	Monitor GED 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	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 2010 (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	
6	

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

1	Urine Testing fees to recoup costs of purchasing testing kits. \$10.00 per test X 350 tests performed = \$3,500.00.
2	
3	

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	10,209	4,123	4,881	4,881	3,684	
Receipts (net)	50,407	51,542	51,163	51,163	51,163	
Expenditures:						
Salaries and Wages	39,223	43,045	44,250	44,270	44,600	0.8 %
Fringe Benefits	14,932	7,739	7,850	8,090	7,965	1.5 %
Contractual and Materials	1,941	0	0	0	0	0 %
Capital Outlay	397	0	0	0	0	0 %
Total Expenditures	56,493	50,784	52,100	52,360	52,565	0.9 %
Net Change in Fund Balance	(6,086)	758	(937)	(1,197)	(1,402)	
Ending Cash Balance (Unencumbered)	4,123	4,881	3,944	3,684	2,282	

BUDGET HIGHLIGHTS for 2010

* These grant funds offset the salaries and a portion of the fringe benefits of the municipal courts probation officer.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
EMHA participants	71	175	223	75	100
Drug tests performed	600	342	274	350	350
In-lieu of jail participants	312	312	527	425	450

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	0	45,033	45,033	147,203	
Receipts (net)	0	45,033	100,000	147,170	151,585	
Expenditures:						
Salaries and Wages	0	0	33,000	0	0	(100.0%)
Contractual and Materials	0	0	45,000	45,000	50,000	11.1 %
Total Expenditures	0	0	78,000	45,000	50,000	(35.9%)
Net Income Before Interfund Transactions	0	45,033	22,000	102,170	101,585	
Net Change in Fund Balance	0	45,033	22,000	102,170	101,585	
Ending Cash Balance (Unencumbered)	0	45,033	67,033	147,203	248,788	

BUDGET HIGHLIGHTS for 2010

* 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

* Probation officer position to remain temporarily vacant.

* Continue to develop the Drivers License Intervention Program. Develop, train and operate a mediation program.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Probation Officer	0.00	0.00	1.00	0.00	0.00
Total	0.00	0.00	1.00	0.00	0.00

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 alcohol 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	0	1,530	1,530	5,585	
Receipts (net)	0	1,530	9,000	9,055	9,325	
Expenditures:						
Contractual and Materials	0	0	5,000	5,000	5,000	0 %
Total Expenditures	0	0	5,000	5,000	5,000	0 %
Net Income Before Interfund Transactions	0	1,530	4,000	4,055	4,325	
Net Change in Fund Balance	0	1,530	4,000	4,055	4,325	
Ending Cash Balance (Unencumbered)	0	1,530	5,530	5,585	9,910	

BUDGET HIGHLIGHTS for 2010

* 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	19,306	25,605	23,326	23,326	12,138	
Receipts (net)	52,892	46,721	40,000	40,900	42,000	
Expenditures:						
Contractual and Materials	6,929	5,423	7,000	6,000	9,000	28.6 %
Capital Outlay	9,665	13,577	8,000	2,500	6,000	(25.0%)
Total Expenditures	16,593	19,000	15,000	8,500	15,000	0 %
Net Income Before Interfund Transactions	36,299	27,721	25,000	32,400	27,000	
Interfund Services Reimbursed	(30,000)	(30,000)	(43,588)	(43,588)	(35,479)	
Net Change in Fund Balance	6,299	(2,279)	(18,588)	(11,188)	(8,479)	
Ending Cash Balance (Unencumbered)	25,605	23,326	4,738	12,138	3,659	

BUDGET HIGHLIGHTS for 2010

* 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 pay for the clerk's office information technology costs.

City of Sidney - Goals and Objectives

2010

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	GIS burial plots
2	Inventory and update records.
3	

List major Departmental Objectives for 2010 (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	Reduction in 1/2 of an employee will challenge how operations will be completed.
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	

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	58,118	61,851	80,342	80,342	107,751	
Receipts (net)	70,899	98,241	84,105	87,765	93,125	
Expenditures:						
Salaries and Wages	129,821	133,752	132,622	132,000	104,270	(21.4%)
Fringe Benefits	30,989	41,369	32,395	39,480	34,150	5.4 %
Contractual and Materials	22,705	17,710	26,976	23,223	26,343	(2.3%)
Capital Outlay	0	778	0	6,200	0	0 %
Total Expenditures	<u>183,516</u>	<u>193,608</u>	<u>191,993</u>	<u>200,903</u>	<u>164,763</u>	(14.2%)
Net Income Before Interfund Transactions	(112,617)	(95,368)	(107,888)	(113,138)	(71,638)	
Interfund Services Used	(13,225)	(18,141)	(19,450)	(19,453)	(19,840)	2.0%
Interfund Reimbursements In						
Interfund Insurance Reimburse	4,575	0	0	0	0	
Other Interfund Reimbursement	0	0	0	120,000	0	
Interfund Transfers In						
Transfer from General Fund	115,000	122,000	65,000	40,000	0	
Transfer from Cemetery Maint	10,000	10,000	10,000	0	0	
Net Change in Fund Balance	<u>3,733</u>	<u>18,491</u>	<u>(52,338)</u>	<u>27,409</u>	<u>(91,478)</u>	
Ending Cash Balance (Unencumbered)	<u>61,851</u>	<u>80,342</u>	<u>28,004</u>	<u>107,751</u>	<u>16,273</u>	
Balance as a percent of expenditures (Minimum Target =15%)	33.7%	41.5%	14.6%	53.6%	9.9%	

BUDGET HIGHLIGHTS for 2010

* 2010 budgeted receipts includes a 5% rate increase.

* 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* After the superintendent's anticipated retirement in 2010, the Equipment Operator position will be split 50/50 between the cemetery and the Street Maintenance department.

* The \$120,000 reimbursement in 2009 represents the amount by which the Cemetery Maintenance Fund is over-funded. Based on current growth patterns, the Cemetery Maintenance Fund has achieved a fund balance that will grow over time and ultimately provide for the maintenance of Graceland Cemetery when it is filled to capacity.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Superintendent	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	1.00	1.00	1.00	1.00	0.50
Seasonal Laborers	1.08	1.08	1.08	0.76	0.76
Total	3.08	3.08	3.08	2.76	2.26

Cemetery Fund

<u>PERFORMANCE MEASURES</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009 est.</u>	<u>2010 est.</u>
Funerals	68	71	94	76	80
Infant, Ashes, and Mausoleum	36	23	23	32	35
Grave sales	58	37	68	27	50
Foundations installed	45	50	45	50	50
Straighten monuments	137	173	147	75	50
Replace foundations	16	15	10	0	0

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, 2009 and 2010

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	714,648	741,837	789,255	789,255	709,060	
Receipts (net)	37,516	57,751	36,000	40,115	40,400	
Expenditures:						
Contractual and Materials	328	333	400	310	350	
Total Expenditures	328	333	400	310	350	
Net Income Before Interfund Transactions	37,189	57,419	35,600	39,805	40,050	
Interfund Reimbursements (Out)						
Interfund reimbursements	0	0	0	(120,000)	0	
Interfund Transfers (Out)						
Transfer to Cemetery Fund	(10,000)	(10,000)	(10,000)	0	0	
Net Change in Fund Balance	27,189	47,419	25,600	(80,195)	40,050	
Ending Cash Balance (Unencumbered)	741,837	789,255	814,855	709,060	749,110	

BUDGET HIGHLIGHTS for 2010

* Since this fund's inception, a portion of cemetery sales have been recorded in this Fund in order to build a balance which will be used to eventually support the maintenance of Graceland Cemetery once filled. During 2009, an analysis was done to determine what fund balance is required. Fund balance greater than 105% of that estimate (or \$120,000) is being reimbursed to the Cemetery Fund, to the extent this represented prior sales revenue.

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, 2009 and 2010

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	20,254	21,436	22,920	22,920	24,355	
Receipts (net)	1,183	1,484	1,000	1,435	1,000	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Change in Fund Balance	1,183	1,484	1,000	1,435	1,000	
Ending Cash Balance (Unencumbered)	21,436	22,920	23,920	24,355	25,355	

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	98,697	140,729	222,115	222,115	123,937	
Receipts (net)	461,444	495,177	95,900	287,527	530,023	
Expenditures:						
Salaries and Wages	6,660	0	0	0	0	0 %
Fringe Benefits	1,030	0	0	0	0	0 %
Contractual and Materials	79,856	99,333	71,023	312,673	18,990	(73.3%)
Capital Outlay	331,865	314,458	65,782	73,032	436,510	563.6 %
Total Expenditures	419,412	413,791	136,805	385,705	455,500	233.0 %
Net Change in Fund Balance	42,032	81,386	(40,905)	(98,178)	74,523	
Ending Cash Balance (Unencumbered)	140,729	222,115	181,210	123,937	198,460	

BUDGET HIGHLIGHTS for 2010

* Includes expenditures for CDBG CHIP grant, CDBG 2008 Formula grant and CDBG 2009 Formula Grant.

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	283,169	290,564	111,226	111,226	143,331	
Receipts (net)	28,925	31,744	27,690	32,105	6,600	
Expenditures:						
Contractual and Materials	11,677	211,081	50,000	0	100,000	100.0 %
Capital Outlay	9,853	0	0	0	0	0 %
Total Expenditures	21,530	211,081	50,000	0	100,000	100.0 %
Net Change in Fund Balance	7,395	(179,337)	(22,310)	32,105	(93,400)	
Ending Cash Balance (Unencumbered)	290,564	111,226	88,916	143,331	49,931	

BUDGET HIGHLIGHTS for 2010

* During 2009, the outstanding loan was repaid in full.

* 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	5,224	5,542	3,673	3,673	3,373	
Receipts (net)	318	352	240	150	150	
Expenditures:						
Contractual and Materials	0	0	700	0	0	
Capital Outlay	0	2,220	3,000	450	3,000	
Total Expenditures	0	2,220	3,700	450	3,000	
Net Income Before Interfund Transactions	318	(1,868)	(3,460)	(300)	(2,850)	
Net Change in Fund Balance	318	(1,868)	(3,460)	(300)	(2,850)	
Ending Cash Balance (Unencumbered)	5,542	3,673	213	3,373	523	

BUDGET HIGHLIGHTS for 2010

* 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	53,271	57,871	61,975	61,975	13,975	
Receipts (net)	5,444	5,103	2,400	2,000	2,000	
Expenditures:						
Contractual and Materials	844	0	7,500	0	0	(100.0%)
Capital Outlay	0	1,000	50,000	50,000	10,000	(80.0%)
Total Expenditures	844	1,000	57,500	50,000	10,000	(82.6%)
Net Change in Fund Balance	4,600	4,103	(55,100)	(48,000)	(8,000)	
Ending Cash Balance (Unencumbered)	57,871	61,975	6,875	13,975	5,975	

BUDGET HIGHLIGHTS for 2010

* Appropriations would be available in the event that grant-eligible opportunities arise.

Neighborhood Stab Prog Grant Fund

PURPOSE:

To account for funds received as part of the Regional Neighborhood Stabilization Program.

**Neighborhood Stab Prog Grant Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	0	0	0	0	
Receipts (net)	0	0	230,000	19,500	220,500	
Expenditures:						
Salaries and Wages	0	0	0	0	8,000	100.0 %
Contractual and Materials	0	0	230,000	0	12,000	(94.8%)
Capital Outlay	0	0	0	19,500	200,500	100.0 %
Total Expenditures	0	0	230,000	19,500	220,500	(4.1%)
Net Income Before Interfund Transactions	0	0	0	0	0	
Net Change in Fund Balance	0	0	0	0	0	
Ending Cash Balance (Unencumbered)	0	0	0	0	0	

BUDGET HIGHLIGHTS for 2010

* The U.S. Department of Housing & Urban Development awarded funding to states and communities to address abandoned and foreclosed homes. Proceeds are to be used for eligible demolition and renovation projects in the City of Sidney.

E-911 Wireless Fund

PURPOSE:

To account for funds collected by the State of Ohio from cell phone users and redistributed back to Ohio counties for use in implementation and maintenance of wireless 9-1-1 systems. The County is distributing 50% of those receipts to the City for the upkeep and maintenance of the wireless 9-1-1 system.

**E-911 Wireless Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	0	0	0	23,720	
Receipts (net)	0	0	34,720	34,720	55,930	
Expenditures:						
Contractual and Materials	0	0	11,000	11,000	16,000	45.5 %
Total Expenditures	0	0	11,000	11,000	16,000	45.5 %
Net Income Before Interfund Transactions	0	0	23,720	23,720	39,930	
Net Change in Fund Balance	0	0	23,720	23,720	39,930	
Ending Cash Balance (Unencumbered)	0	0	23,720	23,720	63,650	

BUDGET HIGHLIGHTS for 2010

* Used to pay for the annual hardware and software maintenance on the City's E-911 system.

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	406,665	423,656	451,931	451,931	16,776	
Receipts (net)	16,991	28,276	4,200	4,845	500	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Income Before Interfund Transactions	16,991	28,276	4,200	4,845	500	
Interfund Transfers (Out)						
Transfer to Capital Impr. Fund	0	0	(440,000)	(440,000)	0	
Net Change in Fund Balance	16,991	28,276	(435,800)	(435,155)	500	
Ending Cash Balance (Unencumbered)	423,656	451,931	16,131	16,776	17,276	

BUDGET HIGHLIGHTS for 2010

* This fund may be funded from time to time with income tax receipts in excess of prior year budget.

* In 2009, \$440,000 was transferred out to pay for a portion of the widening of the Russell Road bridge across 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	2,300	2,300	3,100	3,100	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	800	0	0	0	
Net Change in Fund Balance	0	800	0	0	0	
Ending Cash Balance (Unencumbered)	2,300	3,100	3,100	3,100	3,100	

CRA 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
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	0	500	500	1,000	
Receipts (net)	0	500	500	500	500	
Expenditures:						
Contractual and Materials	0	0	500	0	500	0 %
Total Expenditures	0	0	500	0	500	0 %
Net Change in Fund Balance	0	500	0	500	0	
Ending Cash Balance (Unencumbered)	0	500	500	1,000	1,000	

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	240,000	105	105	7,878	
Receipts:						
Loan Proceeds	240,000	246,000	240,765	230,000	240,000	
PILOTS	0	0	0	10,878	10,878	
Other Receipts	0	105	100	1,000	1,000	
Total Receipts	240,000	246,105	240,865	241,878	251,878	
Expenditures:						
Contractual and Materials	0	370	2,400	1,000	6,550	172.9 %
Debt Service	0	3,471	252,765	251,851	249,140	(1.4%)
Total Expenditures	0	3,842	255,165	252,851	255,690	0.2 %
Net Income Before Interfund Transactions	240,000	242,264	(14,300)	(10,973)	(3,812)	
Interfund Reimbursements (Out)						
Interfund Reimb-Sewer Fund	0	(223,412)	0	0	0	
Interfund Loans Paid	0	(240,000)	0	0	0	
Net Change in Fund Balance	240,000	(221,149)	(14,300)	(10,973)	(3,812)	
Ending Cash Balance (Unencumbered)	240,000	18,851	(14,195)	(10,868)	4,066	

BUDGET HIGHLIGHTS for 2010

* 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, these BAN's were rolled over for a 1-year period. In 2010, 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	0	56,609	56,609	127,129	
Receipts:						
Loan Proceeds	0	650,000	667,875	670,000	690,000	
PILOTS	0	77,453	78,000	87,407	87,407	
Other Receipts	0	354	300	0	0	
Total Receipts	0	727,807	746,175	757,407	777,407	
Expenditures:						
Contractual and Materials	0	22,646	28,067	21,670	33,670	20.0 %
Debt Service	0	(1,448)	667,875	665,217	726,275	8.7 %
Total Expenditures	0	21,198	695,942	686,887	759,945	9.2 %
Net Income Before Interfund Transactions	0	706,609	50,233	70,520	17,462	
Interfund Reimbursements (Out)						
Interfund Reimb-Sewer Fund	0	(650,000)	0	0	0	
Net Change in Fund Balance	0	56,609	50,233	70,520	17,462	
Ending Cash Balance (Unencumbered)	0	56,609	106,842	127,129	144,591	

BUDGET HIGHLIGHTS for 2010

* 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 2010, 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.

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	1,953,712	1,790,744	1,460,696	1,460,696	504,145	
Receipts (net)	474,585	598,383	3,384,343	426,967	546,600	
Expenditures:						
Capital Outlay	2,910,636	3,376,192	6,146,413	3,137,500	1,980,644	(67.8%)
Debt Service	812,785	804,535	795,835	795,835	792,360	(0.4%)
Total Expenditures	3,723,421	4,180,727	6,942,248	3,933,335	2,773,004	(60.1%)
Net Income Before Interfund Transactions	(3,248,836)	(3,582,345)	(3,557,905)	(3,506,368)	(2,226,404)	
Interfund Reimbursements In						
Other Interfund Reimbursement	0	0	99,000	85,140	87,694	
Interfund Transfers In/(Out)						
Transfer from General Fund	600,000	850,000	0	0	0	
Transfer from Taxation Fund	2,748,441	2,497,207	2,158,037	2,132,992	2,332,648	
Transfer from Capital Invest	0	0	440,000	440,000	0	
Transfer from Walkway Grant	20,000	0	0	0	0	
Transfer to Strmwtr Improve Fd	(268,000)	(64,000)	(79,565)	(79,565)	(87,000)	
Transfer to Airport Impr. Fund	(14,573)	(30,909)	(28,750)	(28,750)	(17,500)	
Net Change in Fund Balance	(162,968)	(330,047)	(969,183)	(956,551)	89,438	
Ending Cash Balance (Unencumbered)	1,790,744	1,460,696	491,513	504,145	593,583	

BUDGET HIGHLIGHTS for 2010

* 2010 budgeted expenditures are consistent with the 2010-2014 Five-Year Plan.

* Five-Year Detail is presented on the following pages.

**CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2010-2014
CAPITAL IMPROVEMENT FUND**

DESCRIPTION	Comp. Plan Ref. *	2010	2011	2012	2013	2014
Summary of proposed capital expenditures:						
Debt service		792,360	788,260	783,510	778,135	776,935
Airport improvements (transfers to Airport Improvement Fund)		17,500	6,000	3,500	-	-
Stormwater / flood control (transfers to Stormwater Improvement Fund)		87,000	50,000	100,000	50,000	65,000
Street projects		825,194	4,065,500	1,242,000	844,500	902,500
Traffic improvements		145,000	10,000	17,000	77,000	202,000
Bridge projects		135,000	15,000	-	50,000	10,000
Parks improvements		535,000	200,000	25,000	175,000	160,000
Facilities improvements		75,000	105,000	-	110,000	30,000
Fleet acquisitions		137,700	667,977	548,847	236,900	477,650
Other equipment / improvements		127,750	209,165	75,000	75,000	109,000
Total expenditures		2,877,504	6,116,902	2,794,857	2,396,535	2,733,085
DEBT SERVICE						
Municipal court facility bonds - principal & interest		209,975	213,675	211,925	209,950	212,550
Police dept. facility bonds - principal & interest		582,385	574,585	571,585	568,185	564,385
TOTAL DEBT SERVICE		792,360	788,260	783,510	778,135	776,935
TRANSFERS OUT						
Transfer to Airport Improvement Fund <i>(For City-share of grant-funded projects)</i>		17,500	6,000	3,500	-	-
Transfer to Stormwater Improvement Fund <i>(For stormwater-related projects)</i>		87,000	50,000	100,000	50,000	65,000
TOTAL TRANSFERS OUT		104,500	56,000	103,500	50,000	65,000
STREET PROJECTS						
Contract resurfacing & curb repair:	Trans 6b					
Base amount		400,000	400,000	400,000	400,000	400,000
Additional amount funded by the \$5 per vehicle Permissive License Fee (enacted in 2009)		87,694	108,000	108,000	108,000	108,000
TOTAL CONTRACT RESURFACING & CURB REPAIR		487,694	508,000	508,000	508,000	508,000
Alley restoration program <i>(Continue process of replacing existing alleys with asphalt. Funds would permit approx 4 blocks of alleys to be replaced per year.) (Routine maintenance costs expected to decrease by \$200 per year.)</i>	Trans 6b				32,000	30,000
Asphalt preventive maintenance program <i>(Crack seal. Provide preventative maintenance to preserve & extend service life.) (Routine maintenance costs expected to decrease by \$500 per year.)</i>	Trans 6b	45,000	45,000	50,000	50,000	55,000
Brick Roadway Reconstruction <i>(Replace with asphalt, curb & gutter replacement/removal. Expected to replace approx 1 city block)</i>	Trans 6					60,000
Compost Site Improvements at Brooklyn Avenue <i>(Install box culvert to minimize flooding and install fence on north and south of property lines)</i>				20,500		
Guardrail Maintenance (throughout the City) <i>(Replace approx forty 10-foot sections every other year)</i>	Trans 6	22,000		22,000		22,000
Handicapped Ramp Updates - (ODOT required with Overlay Program) <i>(Reconstruct ramps bringing them into ADA compliance)</i>	Trans 6b		78,000	50,000		
ODOT Overlay Program <i>(State monitored and tested the roadways and determined overlays are needed to maintain the heavy traffic. ODOT funding for 80%) (2011 program includes Ohio (from Lane to Court), Court (from Ohio to Main) and Main (from Court to North). 2012 program includes SR 47 West (from Kuther to Vandemark) (Net cost to City is \$80,000 and \$75,000 for years 2011 and 2012, respectively.) (Decrease in operating cost of \$1,000 per year)</i>	Trans 6b		400,000	375,000		

**CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2010-2014
CAPITAL IMPROVEMENT FUND**

DESCRIPTION	Comp. Plan Ref. *	2010	2011	2012	2013	2014
STREET PROJECTS (continued)						
Parking Lot overlay program <i>(Asphalt overlay to maintain deteriorated asphalt or "chip seal" City parking lots.)</i>	Urban Des 1	45,000			62,000	45,000
Curb and gutter <i>(Right-of-Way concrete repairs/replacements of deteriorated curb, gutter and drive approaches, concrete apron areas and sidewalks)</i>		12,500	12,500	12,500	12,500	12,500
Sidewalk program <i>(Repair and replace substandard concrete flatwork within the City. Install handicap curb ramps at street intersections to meet ADA requirements.)</i>		118,000	87,000	184,000	165,000	150,000
Street oversizing <i>(Funding source for widening and strengthening roadways over what is required to be placed by developers.)</i>	Trans 6	10,000	10,000	10,000	10,000	10,000
Streetscape Maintenance <i>(Replace deteriorated or misaligned curb, gutter and pavers, replace sick or dead trees and extend brick pavers up side streets.)</i>	Urban Des 1	10,000	5,000	10,000	5,000	10,000
Wapakoneta Ave Reconstruction <i>(Improvements to Wapakoneta in two phases; Phase I Russell Rd to Parkwood St. and Phase II would be Parkwood St to I-75) (Included \$2,000,000 ODOT Small Cities Grant revenue, \$800,000 County Bridge Tax funds, & \$200,000 OPWC Issue I Grant in this 5 Year Plan to make net cost to City \$220,000. \$75,000 each in 2009 & 2010 & \$70,000 in 2011)</i>	Trans 1	75,000	2,920,000			
		<u>825,194</u>	<u>4,065,500</u>	<u>1,242,000</u>	<u>844,500</u>	<u>902,500</u>
TOTAL STREET PROJECTS						
TRAFFIC IMPROVEMENTS						
LED Replacement program <i>(LED's are nearing end of useful life)</i>				7,000	7,000	7,000
Signalized intersection controller upgrades (timers) <i>(Replace 6 controllers annually. As of 2009, 38 of 50 have been replaced) (Expected to decrease operating costs by \$3,000/yr.)</i>	Trans 1	15,000	10,000			
Sign reflectivity program <i>(FHWA unfunded mandate to upgrade signage to meet new reflectivity standards by 2018)</i>					15,000	15,000
Traffic Actuated Detectors & Camera Upgrade Program Russell Road & Main St signal upgrade (ODOT Grant, 100%) <i>(Replaces old controller and signals. Net cost to City of \$0.)</i>	Trans 1	10,000		10,000	10,000	10,000
Wapak Ave & Russell Rd Intersection Improvements <i>(Includes turn lanes and storage lanes)</i>	Trans 1				45,000	170,000
		<u>145,000</u>	<u>10,000</u>	<u>17,000</u>	<u>77,000</u>	<u>202,000</u>
TOTAL TRAFFIC IMPROVEMENTS						
BRIDGE PROJECTS						
Bridge Maintenance Program <i>(Allows for routine maintenance of City bridges including rust repair, railing repair, expansion joint repairs, drainage system repairs, painting, approach work and concrete sealing.)</i>	Trans 6	10,000			10,000	10,000
Bridge Rating Program <i>(To comply with ODOT's mandate that every bridge be load rated by the end of 2011.)</i>	n/a	10,000	15,000			
Railroad spur bridge removal at SR 47 <i>(Crosses SR47, west of Walnut Ave. Structural cracks in the superstructure. City responsible for bridge maintenance) (ODOT funding of \$50,000. Net cost to City of \$65,000.)</i>	Downtown 1f	115,000				
SR 47 Tawawa Creek Bridge Replacement <i>(ODOT funded project for actual bridge, city funds needed for street lighting, walk/bike path extensions and parapet)</i>	Trans 6				40,000	
		<u>135,000</u>	<u>15,000</u>	<u>-</u>	<u>50,000</u>	<u>10,000</u>
TOTAL BRIDGE PROJECTS						

**CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2010-2014
CAPITAL IMPROVEMENT FUND**

DESCRIPTION	Comp. Plan Ref. *	2010	2011	2012	2013	2014
PARKS IMPROVEMENTS						
Bike / walkway extension - Phase II <i>(Canal Feeder Riverwalk project south towards Vandemark Rd. \$341,600 of grant funding. Net cost to City expected to be \$93,400.)</i>		427,000				
Replace modular play equipment at Parks <i>(Custenborder/Geib Pavilion in 2010, Brown in 2011, Sherman and Orbison in 2013, and Central School in 2014)</i>	Comm Fac. 1a1	45,000	30,000		70,000	35,000
Robert O New park development <i>2010 - Install new basketball court 2012 - Develop walking trail along hill side 2014 - Develop walking trail along creek side</i>	Comm Fac. 1a1	20,000		15,000		15,000
Rehabilitate Julia Lamb Field <i>2010 - Install play equipment 2011 - Build basketball court 2014 - Build ice or rollerblade rink</i>	Comm Fac. 1a1	20,000	20,000			40,000
Replace park entrance signs <i>(Replaces 3 signs in 2010, 2012 and 2014. Humphrey, McMillen, St Mary's Ave side of Harmon replaced in 2010.)</i>	Comm Fac. 1a1	10,000		10,000		10,000
Parks - Property Acquisition <i>(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.)</i>	Comm.Fac #3		50,000			50,000
Flanagan softball field drainage		13,000				
Flanagan parking lot & drive <i>(Resurface parking lot & drive to gate of lime lagoon in 2011 and upper parking lot in 2013). (Asphalt deteriorating)</i>	Comm Fac. 1a1		100,000		65,000	
Brooklyn Avenue compost facility park <i>(Play equipment in 2012; basketball court in 2014)</i>		-	-	-	40,000	10,000
TOTAL PARKS IMPROVEMENTS		535,000	200,000	25,000	175,000	160,000
FACILITIES IMPROVEMENTS						
City Hall - Energy management system upgrade <i>(Decrease in operating cost of \$9,000 per year.)</i>			30,000			
City Hall - Replace rooftop air conditioners <i>(Replacement of 1 rooftop air conditioner for original 1939 City Hall building) (Decrease in operating cost of \$1,500 per year.)</i>						30,000
City Hall - Replace air handlers <i>(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.)</i>		75,000	75,000			
City Hall - Total replacement of rubberized roof surface <i>(Decrease in operating cost of \$4,000 per year.)</i>		-	-	-	110,000	-
TOTAL FACILITIES IMPROVEMENTS		75,000	105,000	-	110,000	30,000
FLEET ACQUISITIONS						
Police:						
Police squad vehicles - (normal rotation)		59,300	83,500	84,750	86,000	88,000
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 (will be 13 years old when replaced)			135,625			
Medic 6 - Type III Ambulance (will be 9 years old when replaced)						135,625
Medic 10 - Type III Ambulance (will be 8 years old when replaced)						135,625
Building Inspection:						
Building Inspection (unit 905) - replace with hybrid vehicle as test			25,000			

**CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2010-2014
CAPITAL IMPROVEMENT FUND**

DESCRIPTION	Comp. Plan Ref. *	2010	2011	2012	2013	2014
Parks & Recreation:						
40-50 hp 4-wheel drive tractors w/loader (unit 336)				40,000		
70 hp 4WD tractor w/ side arm (unit 316)			70,000			
1/2 ton pickup truck (replace unit 323)				22,000		
6" zero turn riding mower (replace unit 327)					12,000	
Utility Vehicle (John Deere Gator) (unit 317)						10,000
<i>(In March 2009 Contingency Plan, moved to 2014)</i>						
1/2 ton pickup truck (replace unit 349)						25,000
1/2 pickup truck (replace unit 310)						25,000
Street department - Maintenance:						
Leaf Vac Trailers (replace units 203, 208)			53,140	46,197		
5 ton dump truck with snow plow & spreader (replace unit 119)			126,000			
5 ton dump truck with snow plow & spreader (replace unit 120)				132,300		
5 ton dump truck with snow plow & spreader (replace unit 114)					138,900	
Brush wood chipper - new purchase			42,000			
<i>(Would increase operating costs by \$500 per year)</i>						
Front-end loader (replace unit 126)				103,700		
Retrofit unit #413 to have 5-ton dump truck with snow plow, hitch, salt spreader		55,000				
<i>(Also sandblast & rhino line dump box for salt operations. Add hydraulics. Reduces fleet by 1.)</i>						
Cemetery:						
Zero-turn radius lawn mowers (3 mowers replaced at a time; 2 year cycle)		17,400		20,400		23,400
Sprayer & snow blower for mower		6,000				
Backhoe / front-end loader (replaces existing unit 1102 with 3470 hrs)			88,712			
<i>(Expected decrease in operating cost of \$750/yr)</i>						
1 ton 4X4 dump truck with snow plow & spreader (replaces unit 1101)		-	-	78,000	-	-
TOTAL FLEET ACQUISITIONS		137,700	667,977	548,847	236,900	477,650
OTHER EQUIPMENT / PROJECTS						
Police:						
Police - TACIII Tactical Blanket Package (bomb blanket)		35,000				
Fire / EMS:						
Fire - Heart Monitor/Defibrillators (Life Pak 10)			75,000			
Fire - Wireless Mobile Computers w/broadband capabilities			59,165			
<i>(Use for mobile pre-plan retrieval. 8 mobile units will cost \$5,760 per year in additional wireless connection service expense.)</i>						
<i>(Expected to increase annual operating expenses by \$5,760 per year for monthly internet connection fees)</i>						
Municipal Court:						
Replacement of X-Ray machine in front lobby		15,000				
<i>(Current machine is non-functioning. Replacement of motherboard alone would be \$7,000. Purchase of new to replace 8-year old machine is \$15,000. Presently, purses are being hand-checked.)</i>						
Information Technology:						
IT - Virtualization of servers						34,000
<i>(Improved utilization of hardware; increases network security & reliability)</i>						
IT - E-Gov			13,750			
<i>(Software and programming to present and accept web-based filing & payments)</i>						
IT - SQL upgrade			14,000			
<i>(Upgrade server to improve performance)</i>						
Other:						
Revitalization opportunities		50,000	75,000	75,000	75,000	75,000
TOTAL OTHER EQUIPMENT/IMPROVEMENTS		127,750	209,165	75,000	75,000	109,000
TOTAL EXPENDITURES		2,877,504	6,116,902	2,794,857	2,396,535	2,733,085

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	14,408	12,996	16,586	16,586	40,835	
Receipts (net)	5,200	8,814	8,500	33,349	10,000	
Expenditures:						
Contractual and Materials	6,611	5,224	9,100	9,100	9,100	0 %
Total Expenditures	6,611	5,224	9,100	9,100	9,100	0 %
Net Change in Fund Balance	(1,412)	3,590	(600)	24,249	900	
Ending Cash Balance (Unencumbered)	12,996	16,586	15,986	40,835	41,735	

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Revised Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	886,695	1,222,062	975,508	975,508	771,396	
Receipts:						
Meter Collections	3,440,549	3,180,872	3,248,053	3,248,053	3,455,410	
Utility Billing Reimbursements	171,813	186,027	0	0	0	
Loan Proceeds	0	200,000	667,875	670,000	735,000	
Other Receipts	392,202	141,183	60,760	69,158	105,350	
Total Receipts	4,004,563	3,708,083	3,976,688	3,987,211	4,295,760	
Expenditures:						
Salaries and Wages	1,099,349	1,134,250	896,210	918,120	921,645	2.8 %
Fringe Benefits	388,215	431,513	362,285	320,880	315,410	(12.9%)
Contractual and Materials	1,015,820	908,177	976,524	1,027,643	973,176	(0.3%)
Capital Outlay	0	0	0	1,155	0	0 %
Debt Service	0	204,773	0	0	491,000	100.0 %
Total Expenditures	2,503,384	2,678,713	2,235,019	2,267,798	2,701,231	20.9 %
Net Before Interfund Transactions & Other	1,501,179	1,029,370	1,741,669	1,719,413	1,594,529	
Repayment of Bond Anticipation Notes	0	0	(667,875)	(665,217)	(680,050)	2 %
Interfund Services Used	(136,127)	(145,226)	(196,079)	(197,594)	(192,725)	-1.7%
Interfund Reimbursements In						
Interfund Insurance Reimburse	80,615	0	0	0	0	
Other Interfund Reimbursement	0	0	0	9,517	0	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(319,300)	(329,198)	(429,074)	(581,240)	(581,240)	
Interfund Transfers (Out)						
Transfer to Water Reserve Fund	(460,000)	(450,000)	(150,000)	(150,000)	0	
Transfer to Separation Pay Fd.	(31,000)	(50,000)	(44,550)	(44,550)	(4,000)	
Transfer to Water Src Res Fund	(300,000)	(300,000)	(300,000)	(300,000)	(250,000)	
Net Change in Fund Balance	335,367	(245,054)	(45,909)	(209,671)	(113,486)	
Ending Cash Balance (Unencumbered)	1,222,062	975,508	935,158	771,396	657,910	
Balance as a percent of expenditures (Minimum Target =20%)	48.8%	36.4%	41.8%	34.0%	24.4%	

BUDGET HIGHLIGHTS for 2010

* Meter collections revenue includes a 5% rate increase effective January 1, 2010.

* Budgeted debt service in 2010 is for the repayment of the ARRA projects and the long-term debt associated with the water source testing and wellfield acquisition.

* 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 billing department and the income tax collection department.

** See the following departmental summaries. **

City of Sidney - Goals and Objectives

2010

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 2010. |
| 2 | Perform Water Model Analysis on each development request. Savings of approximately \$800 on each development request |
| 3 | |

List major Departmental Objectives for 2010 (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 | Manage all of the City's American Reinvestment and Recovery Act Water Distribution Projects |
| 2 | Assist Street Department with normal and routine duties |
| 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 | |

Water Fund

Departmental Summary

2001 Water - Administration

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	55,673	57,136	60,105	59,390	59,480	(1.0)%
Fringe Benefits	12,009	14,793	14,225	15,520	16,720	17.5 %
Contractual and Materials	17,098	12,176	9,047	15,744	6,934	(23.4)%
Subtotal	84,780	84,105	83,377	90,654	83,134	(0.3)%
Interfund Services Used	5,370	6,315	105,342	105,390	102,114	(3.1)%
Department Total	90,150	90,420	188,719	196,044	185,248	(1.8)%

BUDGET HIGHLIGHTS for 2010

* No cost of living increase for non-bargaining employees.

* Budget reductions in accordance with 2009 contingency planning.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
Quotation of tap fees & reimbursements	40	40	25	10	20
Review of zoning permits	20	20	8	4	10
Perform water model on new development	6	10	4	6	20
Consumer confidence reports completed	X	X	X	X	X
Water loss report completed	X	X	X	X	X
Grant applications for water source completed	X	X	X	X	X
Backflow prevention program compliance	X	X	X	X	X
Spring & fall hydrant flushings	4	4	4	4	4
Tap fee calculations	1	1	1	1	1

City of Sidney - Goals and Objectives

2010

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 | 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 | 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 2010 (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 meet all State and Federal EPA drinking water regulations. |
| 2 | To complete Round 1 of LT2 (Crypto&Giardia) monitoring without having to install additional treatment processes. |
| 3 | To complete all projects associated with ARRA funding with minimal change orders or interruptions to service. |
| 4 | To complete any additional monitoring requirements associated with Ohio EPA approval of the Washington Twp. Well field site. |
| 5 | To perform all duties associated with our facility in a manner as not to compromise the safety of its employees. |
| 6 | Attempt to reduce the overall cost to operate our facility without compromising the quality or quantity of the finished product. |

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

- | | |
|---|--|
| 1 | Elimination of bulk water sales. This will not generate additional revenues, but would eliminate a program that requires more man hours to accomplish than the revenue that it creates. The man hours would ease an over tasked staff. |
| 2 | Elimination of microbiological analysis of private wells or water systems outside of the city limits. This project will save our facility approximately \$800.00 per year in material and reagent costs alone. This will enable the operator to perform additional maintenance requirements throughout the facility. |
| 3 | Completion of two projects (LT2&UCMR2) will provide date for the possible installation of new treatment processes. If required, equipment and installation costs could exceed \$1,000,000.00. |

Water Fund

Departmental Summary

2002 Water - Treatment Plant

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	436,801	462,300	451,100	450,330	480,000	6.4 %
Fringe Benefits	155,661	172,783	168,775	150,520	159,560	(5.5)%
Contractual and Materials	842,735	715,513	815,046	854,399	837,595	2.8 %
Subtotal	1,435,197	1,350,596	1,434,921	1,455,249	1,477,155	2.9 %
Interfund Services Used	17,825	25,010	19,488	21,212	22,333	14.6 %
Department Total	1,453,023	1,375,605	1,454,409	1,476,461	1,499,488	3.1 %

BUDGET HIGHLIGHTS for 2010

- * For 2010, 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.
- * 2009 budget not revised for collective bargaining agreement entered into after last year's budget preparation. Thus, 3.25% increase effective 1/1/09 not included in 2009 budget.
- * Decrease in fringe benefits due to changes in health insurance plan selected by employees.
- * Increase in chemicals budget based on estimates received from chemical suppliers.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	0.20	0.00	0.00	0.00
Total	8.22	8.20	8.00	8.00	8.00

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Gallons of water processed (in millions)	1,375	1,375	1,382	1,113	1,146
Lime sludge processed/removed (dry tons)	10,000	10,000	10,300	8,300	8,549
Cost per million gallons	\$877	\$952	\$912	\$939	\$968
Cost of chemicals purchased per million gals	\$185	\$198	\$221	\$270	\$290
Number of EPA violations	0	0	0	0	0

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. Suspended because of budget constraints. |
| 2 | Maintain a fire hydrant maintenance program: exercise watch valves and hydrants, and perform necessary repairs or replacements as needed. Suspended because of budget constraints |
| 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 sediment and particulate matter in water mains that causes pipe plugging and water discoloration. |

List major Departmental Objectives for 2010 (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 | |

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. Suspended due to budget constraints |
| 2 | Replace at a minimum 2 valves per year. Suspended due to budget constraints. |
| 3 | Work with GIS Technician to develop water system in the ArcGIS database |

Water Fund

Departmental Summary

2003 Water - Distribution

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	257,094	261,526	259,175	263,820	270,650	4.4 %
Fringe Benefits	84,655	97,501	97,260	95,050	97,030	(0.2)%
Contractual and Materials	65,416	53,743	69,702	75,012	69,149	(0.8)%
Capital Outlay	0	0	0	1,155	0	- %
Subtotal	407,165	412,769	426,137	435,037	436,829	2.5 %
Interfund Services Used	69,564	61,243	48,445	48,318	47,875	(1.2)%
Department Total	476,729	474,013	474,582	483,355	484,704	2.1 %

BUDGET HIGHLIGHTS for 2010

* 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* Seasonal laborer for hydrant painting to remain vacant temporarily.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	0.00	0.00
Total	5.22	5.22	5.22	5.00	5.00

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Miles of water mains	118	120	120	121	122
Cost per mile	\$3,101	\$3,973	\$3,950	\$3,995	\$3,973
Water main breaks	17	34	20	15	15
Feet of water main flushed	1,250,930	1,265,963	1,272,413	1,254,580	1,264,640

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.

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

- | | |
|---|---|
| 1 | Read all residential and commercial water meters Monthly with follow up readings for accuracy. |
| 2 | Change out the larger compound meters and replace with the new Touch Read Water Meter systems, at commercial and industrial locations. |
| 3 | Turn offs for non-paying customers; turn ons (\$25 fee). Also turn on/turn off activities for customers doing maintenance at no charge. |
| 4 | Read and service all water meters in the Village of Port Jefferson. |
| 5 | Maintain existing water meters in the system, changing out meters that have functional problems. |
| 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 2010 (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 | Meter staff will be heavily involved with a change over to all radio reads. Staff will assist the contractor with the change over and continue to read meters. |
| 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 | |

Water Fund

Departmental Summary

2004 Water - Meter Reading & Repair

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	198,853	200,608	125,830	144,580	111,515	(11.4)%
Fringe Benefits	77,194	82,643	82,025	59,790	42,100	(48.7)%
Contractual and Materials	66,620	98,191	82,729	82,488	59,498	(28.1)%
Subtotal	342,667	381,442	290,584	286,858	213,113	(26.7)%
Interfund Services Used	21,873	24,333	22,804	22,674	20,403	(10.5)%
Department Total	364,540	405,775	313,388	309,532	233,516	(25.5)%

BUDGET HIGHLIGHTS for 2010

* 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* Staffing was reduced from 4 to 2 as a result of the upcoming change to an automated meter read system. The new system is being financed with 40% federal grants and 60% 20-year, 0% loans.

* Decrease in meter supplies and other contractual and materials due to the change to the new automated meter read system.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Foreman I	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	3.00	3.00	3.00	1.00	1.00
Total	4.00	4.00	4.00	2.00	2.00

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Residential water meters	7,887	7,979	8,047	8,150	8,200
Commercial/industrial water meters	822	851	896	900	910
Sewer meters	429	197	187	187	187
Residential meters installed/replaced	285	22	220	279	280
Regular meter readings obtained	34,888	34,403	45,000	45,000	50,000
Special readings - transfer service	3,320	3,400	2,280	3,400	3,500
Number of shut-offs and turn-ons	618	1,869	5,365	5,615	5,635
Cost per meter	\$36.15	\$40.38	\$44.44	\$33.51	\$25.12

Water Fund

Departmental Summary

2090 Water - Debt Service

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Other	0	204,773	667,875	665,217	1,171,050	75.3 %
Subtotal	0	204,773	667,875	665,217	1,171,050	75.3 %
Department Total	0	204,773	667,875	665,217	1,171,050	75.3 %

BUDGET HIGHLIGHTS for 2010

* Includes \$680,050 for the repayment of one-year bond anticipation notes issued in 2009. These notes are expected to be refinanced as long-term debt in 2010.

* \$219,810 - 1st year of repayment of ARRA water project loans (principal only; interest-free repayment over 20 year period)

* \$15,777 - 1st year of repayment of ARRA water project loan for Northbrook Mobile Home Park -- property owner is reimbursing City for amounts.

* Remaining debt service is budgeted for the debt issuance costs and first year repayment of long-term debt expected to be issued for the wellfield acquisition and water source testing.

Water Reserve Fund

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	598,930	719,134	1,358,577	1,358,577	778,432	
Receipts (net)	503,266	650,125	4,892,800	199,920	2,310,000	
Expenditures:						
Capital Outlay	731,062	572,683	4,943,683	930,065	2,383,917	(61.8%)
Total Expenditures	731,062	572,683	4,943,683	930,065	2,383,917	(51.8%)
Net Income Before Interfund Transactions	(227,796)	77,442	(50,883)	(730,145)	(73,917)	
Interfund Reimbursements In						
Other Interfund Reimbursement	0	112,000	0	0	0	
Interfund Transfers In						
Transfer from Water Fund	460,000	450,000	150,000	150,000	0	
Interfund Reimbursements (Out)						
Interfund Loans Paid	(112,000)	0	0	0	0	
Net Change in Fund Balance	120,204	639,442	99,117	(580,145)	(73,917)	
Ending Cash Balance (Unencumbered)	719,134	1,358,577	1,457,694	778,432	704,515	

BUDGET HIGHLIGHTS for 2010

* 2010 budgeted expenditures are consistent with the 2010-2014 Five-Year Plan.

*** Five-Year Plan Detail is presented on the next page. ***

**CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2010-2014
WATER RESERVE FUND**

DESCRIPTION	Comp. Plan Ref.	2010	2011	2012	2013	2014
Expenditures						
Replace hydrants and large compound meters <i>(Replace 10 fire hydrants and large compound meters currently in use at various commercial and industrial sites.)</i>	Utilities 1a	20,000	20,000	20,000	20,000	20,000
Oversizing <i>(Miscellaneous oversizing as needed.)</i>	Utilities 4a			30,000		
Lime lagoon discharge line installation (in-house construction)	Utilities 2a			65,000		
Water Plant - Feeder replacement - lime stakers <i>(Decrease in operating costs of \$1,000/yr)</i>	Utilities 2a	85,000	85,000			
Water Source Wellfield Acquisition <i>(New water source that will support 10 MGD supply.) (To be financed with issuance of bonds)</i>	Utilities 2a	2,250,000				
Water Source Project <i>(Final design of well field at Barrett pit and transmission main.) (To be financed with issuance of BAN's until converted to long-term bonds in 2017) (2009 cost estimate. Includes 3.25% annual inflation factor)</i>					5,387,464	
Water Source Construction - phased over 3-year period <i>(To be financed with issuance of BAN's until converted to long-term bonds in 2017) (2009 cost estimate. Includes 3.25% annual inflation factor)</i>						17,850,819
Water Plant - Rebuild/repair Backwash Pumps & motor assem	Utilities 4a			40,000	40,000	
Water Plant - Boiler Replacement					50,000	
IDSE Sampling Stations <i>(install 8-10 sampling stations; part of disinfection bioproduct monitoring program; new locations have been designated by US EPA and must begin sampling in 2012)</i>			30,000			
Upgrade all light fixtures at Water Plant and Raw Water Pump Station <i>(replacement ballasts on all fluorescent lights will become obsolete in 2010) (Decrease in operating costs of \$3,000/yr)</i>			30,000			
Wagner water main replacement <i>(Replace 540' of 2" water main on Wagner Ave from Lynn St to Campbell Rd; add fire hydrant; majority of work to be performed in-house)</i>		21,542				
IT - E-Gov <i>(Software and programming to present and accept web-based filing & payments)</i>		7,375	-	-	-	-
Total water projects		2,383,917	165,000	155,000	5,497,464	17,870,819
Water vehicles & equipment:						
1 ton dump truck with valve turning equipment (unit 501)						70,000
3/4 ton pickup (unit 404)		-	-	30,000	-	-
Total water vehicles and equipment		-	-	30,000	-	70,000
Total expenditures		2,383,917	165,000	185,000	5,497,464	17,940,819

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	300,000	626,261	626,261	966,796	
Receipts (net)	0	26,261	24,480	40,535	55,000	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Income Before Interfund Transactions	0	26,261	24,480	40,535	55,000	
Interfund Transfers In						
Transfer from Water Fund	300,000	300,000	300,000	300,000	250,000	
Net Change in Fund Balance	300,000	326,261	324,480	340,535	305,000	
Ending Cash Balance (Unencumbered)	300,000	626,261	950,741	966,796	1,271,796	

BUDGET HIGHLIGHTS for 2010

* 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 2017.

ARRA Water Projects Fund

PURPOSE:

To account for funds received as a result of the American Reinvestment and Recovery Act of 2009 for certain water meter and water distribution system improvements.

**ARRA Water Projects Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	0	0	0	0	
Receipts (net)	0	0	7,894,607	6,699,738	1,194,868	
Expenditures:						
Capital Outlay	0	0	7,894,607	6,699,738	1,194,868	(84.9%)
Total Expenditures	0	0	7,894,607	6,699,738	1,194,868	(84.9%)
Net Income Before Interfund Transactions	0	0	0	0	0	
Net Change in Fund Balance	0	0	0	0	0	
Ending Cash Balance (Unencumbered)	0	0	0	0	0	

BUDGET HIGHLIGHTS for 2010

* Projects are 40% grant funded. The remainder will be repaid, interest free, over the next 20 years.

Sewer Fund

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Revised Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	794,296	977,420	766,768	766,768	637,750	
Receipts:						
Sewer Charges	3,215,802	2,942,703	2,986,820	2,987,023	3,085,062	
Industrial Waste Surcharge	484,180	295,091	220,000	220,000	224,400	
Other Receipts	841,131	144,478	97,500	94,585	105,900	
Total Receipts	4,541,113	3,382,272	3,304,320	3,301,608	3,415,362	
Expenditures:						
Salaries and Wages	797,070	833,249	852,080	855,570	897,135	5.3 %
Fringe Benefits	266,278	306,713	319,975	317,320	328,980	2.8 %
Contractual and Materials	710,549	675,347	672,021	667,781	618,596	(7.9%)
Capital Outlay	32,342	35,219	39,000	17,073	10,000	(74.4%)
Debt Service	1,634,919	1,297,486	642,612	642,612	642,299	0 %
Total Expenditures	3,441,158	3,148,013	2,525,688	2,500,356	2,497,010	(1.1%)
Net Income Before Interfund Transactions	1,099,955	234,259	778,632	801,252	918,352	
Interfund Services Used	(154,144)	(184,296)	(184,378)	(186,020)	(179,738)	-2.5%
Interfund Reimbursements In						
Interfund Insurance Reimburse	51,313	0	0	0	0	
Other Interfund Reimbursement	0	650,000	0	3,582	0	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(360,500)	(371,315)	(482,454)	(540,620)	(540,620)	
Interfund Transfers (Out)						
Transfer to Sewer Improvement	(450,000)	(525,000)	(200,000)	(200,000)	(250,000)	
Transfer to Separation Pay Fd.	(3,500)	(14,000)	(480)	(480)	(24,000)	
Net Change in Fund Balance	183,124	(210,352)	(88,681)	(122,286)	(76,006)	
Ending Cash Balance (Unencumbered)	977,420	766,768	671,356	637,750	561,744	
Balance as a percent of expenditures (Minimum Target =20%)	28.4%	24.4%	26.6%	25.5%	22.5%	

BUDGET HIGHLIGHTS for 2010

* For 2010, 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* 2009 budget not revised for collective bargaining agreement entered into after last year's budget preparation. Thus, 3.25% increase effective 1/1/09 not included in 2009 budget.

* Budget reductions in accordance with 2009 contingency planning.

** See the following departmental summaries.**

City of Sidney - Goals and Objectives

2010

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 | Work with local industries to try and improve odor control within the sanitary sewer system before it becomes troublesome. |
| 3 | |

List major Departmental Objectives for 2010 (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 | |

Sewer Fund

Departmental Summary

3001 Sewer - Administration

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	54,891	56,979	60,105	58,760	58,825	(2.1) %
Fringe Benefits	12,683	14,768	14,250	13,270	16,670	17.0 %
Contractual and Materials	9,343	4,397	7,690	4,289	2,359	(69.3) %
Subtotal	76,918	76,144	82,045	76,319	77,854	(5.1) %
Interfund Services Used	82,234	90,030	97,894	97,883	94,625	(3.3) %
Department Total	159,151	166,174	179,939	174,202	172,479	(4.1) %

BUDGET HIGHLIGHTS for 2010

- * No cost of living increase for non-bargaining employees.
- * Budget reductions in accordance with 2009 contingency planning.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
Quotation of tap fees & reimbursements	40	40	25	10	20
Review of zoning permits	20	20	8	4	10
Issuance of smoke test orders-repairs	10	10	0	0	2
Sewer connection list enforcements	5	5	0	0	2
Flood abatement program participants	10	10	0	0	3
Residential I/I reduction program participants	4	4	0	0	3
Completed Port Jefferson sewer rates	X	X	X	X	X

City of Sidney - Goals and Objectives

2010

Dept

Name: WASTEWATER TREATMENT PLANT

Department Mission Statement / Purpose:

To provide the highest degree of treatment as efficiently as possible to protect the public health and maintain the water quality in the Great Miami River,

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 effluent that consistently complies with the NPDES permit issued by the OEPA to the City of Sidney
- 3 Produce a beneficial biosolids that meets table three requirements as set forth by the OEPA. Continue the successful land application program.
- 4 Actively participate in OEPA draft rule creation that has the potential to impact the WWTP operations both now and in the future.
- 5 Coordinate training and education opportunities to maintain a highly trained staff and acquire the needed contact hours to meet certification requirements.
- 6 Continue to replace antiquated equipment with dependable, efficient equipment when it is cost effective to do so.
- 7 Provide technical assistance and environmental regulations and issues.
- 8 Research and implement modifications to the treatment process to improve efficiency and reduce overall costs.

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 public opinion of land application processes. Land application remains the most cost effective option for biosolids.
- 2 Continue to evaluate cost effectiveness of repair/replacement of equipment. Replacement may have higher initial costs but significantly reduced operating costs. Perform/cost benefit analysis as warranted.
- 3 Implement realtime power monitoring to control utility costs.

List major Departmental Objectives for 2010 (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 repair/replacement of existing blower(s). Current blowers are highly inefficient compared to newer technology.
- 2 Replace diffusers in two aeration basins. The scheduled replacement of the diffusers maintains peak performance which maximizes capacity and energy efficiency
- 3 Due to reduced capital funds staff will be focused on evaluating safety equipment. It has been a goal over the last two yrs to standardize, to the extent practical, the safety equipment in the Utilities Depts.
- 4 Implement a computerized maintenance program. This has been a goal for the last couple of years but time constraints have prevented its purchase & development.
- 5
- 6

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

- 1 none due to budget constraints
- 2
- 3

Sewer Fund

Departmental Summary

3002 Sewer - Treatment Plant

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	303,999	326,318	336,700	330,090	354,700	5.3 %
Fringe Benefits	103,755	130,109	133,850	134,410	138,670	3.6 %
Contractual and Materials	562,442	533,853	534,558	541,029	488,466	(8.6) %
Capital Outlay	4,500	0	29,000	16,233	0	(100.0) %
Subtotal	974,696	990,281	1,034,108	1,021,762	981,836	(5.1) %
Interfund Services Used	21,813	24,759	33,289	34,515	29,700	(10.8) %
Department Total	996,509	1,015,040	1,067,398	1,056,277	1,011,536	(5.2) %

BUDGET HIGHLIGHTS for 2010

- * For 2010, 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees. Seasonal laborer position to be kept vacant temporarily.
- * 2009 budget not revised for collective bargaining agreement entered into after last year's budget preparation. Thus, 3.25% increase effective 1/1/09 not included in 2009 budget.
- * Professional services down over \$60,000 from 2009 budget as a result of favorable contracts for land application of biosolids entered into during 2009.
- * Ongoing efforts to increase energy efficiency resulting in declining utilities expense.
- * Budget reductions in accordance with 2009 contingency planning.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	1.00	1.00	1.00	1.00
Biosolids Coordinator	1.00	0.00	0.00	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
Seasonal Laborer	0.00	0.22	0.22	0.22	0.00
Total	6.00	6.22	6.22	6.22	6.00

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Wastewater processed (million gallons per day)	5.8	6.0	6.03	5.5	6.0
Biosolids processed (dry tons)	723	1,002	642	640	650
# of OEPA violations	3	6	3	1	0
Effluent CBOD (% removed)	98.6%	98.4%	97.0%	98.0%	98.0%
Effluent suspended solids (% removed)	96.6%	96.9%	95.0%	97.0%	97.0%
Utilities costs per million gallons treated	\$122	\$110	\$86	\$98	\$89
Sludge hauling costs per million gallons	\$9	\$25	\$27	\$40	\$15
Total costs per million gallons treated	\$448	\$445	\$877	\$943	\$789

City of Sidney - Goals and Objectives

2010

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 staff's 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, Kuther Rd., 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. 24 hour service |
| 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 2010 (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 | 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. |
| 2 | |

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, Televis 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. |

Sewer Fund

Departmental Summary

3003 Sewer - Collection

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	331,221	335,461	345,750	355,130	366,000	5.9 %
Fringe Benefits	114,530	118,482	124,175	122,090	125,750	1.3 %
Contractual and Materials	104,586	95,318	81,916	77,949	79,810	(2.6) %
Capital Outlay	0	0	0	840	0	- %
Subtotal	550,337	549,262	551,841	556,009	571,560	3.6 %
Interfund Services Used	47,109	68,668	50,833	50,768	52,653	3.6 %
Department Total	597,445	617,930	602,674	606,777	624,213	3.6 %

BUDGET HIGHLIGHTS for 2010

* For 2010, 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* 2009 budget not revised for collective bargaining agreement entered into after last year's budget preparation. Thus, 3.25% increase effective 1/1/09 not included in 2009 budget.

* Budget reductions in accordance with 2009 contingency planning.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
Miles of sanitary sewer	119	120	120.5	121	125
Cost per mile	\$4,544	\$4,979	\$5,128	\$5,015	\$4,994
Feet of sewer cleaned	112,663	105,901	102,997	105,000	109,000
Sewer backups	4	6	8	4	3
Odor complaints	4	2	2	0	0

City of Sidney - Goals and Objectives

2010

Dept

Name: INDUSTRIAL PRETREATMENT PROGRAM

Department Mission Statement / Purpose:

To provide regulatory oversight and technical assistance for the industrial customers in accordance with OEPA requirements.

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 | Provide information to Industrial customers in a timely manner to assist with discharge permit compliance |
| 2 | Provide fair and equitable enforcement of the Sewer Use Ordinance |
| 3 | Meet all applicable regulatory requirements established by the OEPA |

List major Departmental Objectives for 2010 (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 OEPA Streamlining Rules as necessary |
| 2 | Continue to improve the web site with guidance and reporting forms |
| 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 | Establish an annual meeting with industrial users to address regulatory changes and general updates. (\$500) |
| 2 | |
| 3 | |

Sewer Fund

Departmental Summary

3004 Sewer - Industrial Waste

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	106,959	114,491	109,525	111,590	117,610	7.4 %
Fringe Benefits	35,310	43,353	47,700	47,550	47,890	.4 %
Contractual and Materials	21,587	26,880	30,582	30,079	30,711	.4 %
Subtotal	163,856	184,723	187,807	189,219	196,211	4.5 %
Interfund Services Used	1,889	437	1,604	2,104	1,860	16.0 %
Department Total	165,745	185,160	189,411	191,323	198,071	4.6 %

BUDGET HIGHLIGHTS for 2010

* For 2010, 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* 2009 budget not revised for collective bargaining agreement entered into after last year's budget preparation. Thus, 3.25% increase effective 1/1/09 not included in 2009 budget.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
Industrial pretreatment program participants	35	60	56	57	58
Industrial users monitored	14	14	14	14	15
Surcharge revenue	\$482,057	\$400,000	\$295,090	\$227,105	\$300,000
No. of sampling events	655	583	603	625	625
Laboratory NPDES tests performed	1,798	1,717	1,517	1,440	1,450
Industrial user violations	58	61	38	40	45
Cost per facility monitored	\$12,012	\$11,839	\$13,226	\$13,666	\$13,205

Sewer Fund

Departmental Summary

3006 Sewer - Port Jefferson

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Contractual and Materials	12,591	14,899	17,275	14,435	17,250	(.1) %
Capital Outlay	27,842	35,219	10,000	0	10,000	- %
Subtotal	40,433	50,117	27,275	14,435	27,250	(.1) %
Interfund Services Used	1,100	402	758	750	900	18.7 %
Department Total	41,533	50,520	28,033	15,185	28,150	.4 %

BUDGET HIGHLIGHTS for 2010

* 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.

Sewer Fund

Departmental Summary

3090 Sewer - Debt Service

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Debt Service	1,634,919	1,297,486	642,612	642,612	642,299	- %
Subtotal	1,634,919	1,297,486	642,612	642,612	642,299	- %
Department Total	1,634,919	1,297,486	642,612	642,612	642,299	- %

BUDGET HIGHLIGHTS for 2010

* 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 2010 for this issuance totals \$642,299.

* There is insufficient debt capacity in the Sewer Fund to support any new debt issuance.

Sewer Improvement Fund

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	403,989	782,950	807,492	807,492	206,035	
Receipts (net)	772,673	213,159	478,800	482,174	245,866	
Expenditures:						
Capital Outlay	926,428	736,259	1,260,000	1,283,631	392,375	(68.9%)
Total Expenditures	926,428	736,259	1,260,000	1,283,631	392,375	(68.9%)
Net Income Before Interfund Transactions	(153,755)	(523,100)	(781,200)	(801,457)	(146,509)	
Interfund Reimbursements In						
Other Interfund Reimbursement	0	128,000	0	0	0	
Interfund Transfers In						
Transfer from Sewer Fund	450,000	525,000	200,000	200,000	250,000	
Interfund Reimbursements (Out)						
Interfund Loans Paid	(128,000)	0	0	0	0	
Net Change in Fund Balance	168,245	129,900	(581,200)	(601,457)	103,491	
Ending Cash Balance (Unencumbered)	572,233	912,851	226,292	206,035	309,526	

BUDGET HIGHLIGHTS for 2010

* 2010 budgeted expenditures are consistent with 2010-2014 Five-Year Plan, with the following exceptions:

>> Added the replacement of a digester mixer (\$110,000) at the Wastewater Treatment Plant.

>> Added the replacement of a sewer TV camera for lateral inspections (\$25,000). In 2010-2014 Five-Year Plan in 2011. One of the 2 existing cameras broke requiring a replacement in 2010 vs 2011.

>> Reclassified \$144,000 of CDBG revenue and expenditure which was shown in this Fund for purposes of the Five-Year Plan, but are properly budgeted for in the CDBG Fund. The remaining \$50,000 budgeted in the Sewer Improvement Fund is the City's share of this primarily grant-funded project.

*** Five-Year Plan Detail is presented on the next page. ***

**CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2010-2014
SEWER IMPROVEMENT FUND**

DESCRIPTION	Comp. Plan Ref.	2010	2011	2012	2013	2014
Expenditures						
Sewer projects:						
Inflow/infiltration reduction <i>(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.)</i> (Decrease in operating costs of \$3,000/yr)	Utilities 2b		50,000	50,000	50,000	50,000
Flood Abatement Program <i>(Provides up to \$3,000 per property owner for removal of foundation drains from sanitary sewer.)</i>	Utilities 2a		15,000	15,000	15,000	15,000
Oversizing and overdepth <i>(Make funds available to upgrade the sanitary sewer system in private development for the benefit of the land outside the private development.)</i>	Utilities 4a			30,000		
WWTP Aeration Basin Diffuser Replacement Program <i>(Replace on a three-year cycle)</i> (Decrease in operating costs of \$20,000/yr)	Utilities 3b		15,750	16,550	17,100	18,000
WWTP Digester Mixer <i>(Replace mixer that is out of service due to seal & bearing failure. The back-up mixer is suffering excessive movement due to bearing failures.)</i>		110,000				
Pump/Motor/Feeder Replacement Program <i>(Ongoing program to replace/rebuild pumps, motors, and chem feed equipment.)</i>	Utilities 2b	30,000		30,000	30,000	30,000
Sewer Rehab: Southwest Sanitary Sewer Manholes <i>(Clean and line 56 manholes with water damage along the old canal)</i> <i>(Contingent on receipt of Issue I Grant Funding of \$110,000. Net cost to City would be \$40,000)</i>	Utilities 2b	150,000				
Mason Road pump station rebuild <i>(Replace piping on Mason Rd pump; rebuild both pumps)</i>		20,000				
FY 09 CDBG Formula Investment Area #3 project area <i>(Fourth St to Buckeye and from Michigan Ave to Paul St; replace 24 sanitary manholes; sealing & grouting of mainline sewers and spot lining to reduce inflow & infiltration)</i> <i>(CDBG FY09 Formula funding of \$144,000. This is recorded in the CDBG Fund. Net cost to City \$50,000)</i>		50,000				
SW Sewer Interceptor <i>(Clean, televise, & grout. Elimination of Fair Rd. pump station could cause more problems in the Canal interceptor area.)</i> <i>(Contingent on Issue I grant funding of \$110,000. Net cost to City will be \$90,000.)</i>	Utilities 25		200,000			
Chestnut Ave. sewer replacement <i>(South from Fair Rd. 740' to 2nd manhole south of Fair)</i> <i>(Contingent on Issue I grant funding of \$110,000. Net cost to City will be \$34,000.)</i>				144,000		
Fairview Rd. sanitary sewer <i>(Replace private sanitary sewer on Fairview Rd.)</i> <i>(Contingent on Issue I grant funding of \$72,000. Net cost to City will be \$18,000.)</i>					90,000	
Clean & televise Ohio Ave Sewer <i>(Ohio Ave south from Water St to Crescent Dr. Hire contractor to pump around while City crews do the cleaning & televising.)</i>					25,000	

**CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2010-2014
SEWER IMPROVEMENT FUND**

DESCRIPTION	Comp. Plan Ref.	2010	2011	2012	2013	2014
Sewer projects (continued):						
Ohio Ave. sanitary sewer replacement to Crescent Dr. <i>(Replacement of sanitary sewer on Ohio Ave from Water to Crescent. 2 year project – 2nd year in 2015.) (Contingent on Issue I funding of \$110,000 in 2014 and 2015. Net cost to City for 2014 portion will be \$70,000)</i>						180,000
IT - E-Gov <i>(Software and programming to present and accept web-based filing & payments)</i>		7,375	-	-	-	-
Total sewer projects		<u>367,375</u>	<u>280,750</u>	<u>285,550</u>	<u>227,100</u>	<u>293,000</u>
Sewer vehicles & equipment:						
Upgrade sewer TV computer system / data caps <i>(Not needed if replacing TV/Grout truck unit 523)</i>			65,000			
Upgrade sewer TV camera for lateral inspections <i>(Not needed if replacing TV/Grout truck unit 523)</i>		25,000				
Total sewer vehicles and equipment		<u>25,000</u>	<u>65,000</u>	-	-	-
Total expenditures		<u>392,375</u>	<u>345,750</u>	<u>285,550</u>	<u>227,100</u>	<u>293,000</u>

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	65,374	29,546	76,768	76,768	62,182	
Receipts:						
Stormwater Fees From External Customers	164,766	238,065	227,890	227,890	227,890	
Stormwater Fees From Other City Funds	53,332	74,376	81,400	81,365	81,365	
Other Receipts	(24)	(1)	0	792	0	
Total Receipts	<u>218,074</u>	<u>312,441</u>	<u>309,290</u>	<u>310,047</u>	<u>309,255</u>	
Expenditures:						
Salaries and Wages	174,823	174,120	199,225	194,450	193,320	(3.0%)
Fringe Benefits	60,309	71,799	75,690	72,540	73,695	(2.6%)
Contractual and Materials	33,492	31,573	16,235	14,114	14,779	(9.0%)
Total Expenditures	<u>268,624</u>	<u>277,492</u>	<u>291,150</u>	<u>281,104</u>	<u>281,794</u>	(3.2%)
Net Income Before Interfund Transactions	(50,550)	34,949	18,140	28,943	27,461	
Interfund Services Reimbursed	(36,713)	(45,727)	(50,443)	(49,933)	(44,377)	-12.0%
Interfund Reimbursements In						
Interfund Insurance Reimburse	11,435	0	0	0	0	
Other Interfund Reimbursement	0	0	0	1,404	0	
Interfund Transfers In						
Transfer from General Fund	40,000	58,000	25,000	5,000	0	
Interfund Transfers (Out)						
Transfer to Separation Pay Fd.	0	0	(9,040)	0	0	
Net Change in Fund Balance	<u>(35,828)</u>	<u>47,222</u>	<u>(16,343)</u>	<u>(14,586)</u>	<u>(16,916)</u>	
Ending Cash Balance (Unencumbered)	<u>29,546</u>	<u>76,768</u>	<u>60,425</u>	<u>62,182</u>	<u>45,266</u>	
Balance as a percent of expenditures (Minimum Target =15%)	11.0%	27.7%	20.8%	22.1%	16.1%	

BUDGET HIGHLIGHTS for 2010

* 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.

* Budget reductions in accordance with 2009 contingency planning. Seasonal laborer position to be kept vacant temporarily.

City of Sidney - Goals and Objectives

2010

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 15 to 20 catch basins per year. |
| 3 | Respond to Citizen complaints for drainage, and maintaining seven river flap gates to prevent flooding during heavy rain events. Maintain 2 Storm water pump stations. |
| 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 20 for 2010. Repairing catch basins in a timely manner reduces problems with the streets. Budget constraints and seasonal labor cut backs. |
| 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 2010 (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 2010 |
| 2 | |
| 3 | |

Stormwater Fund
Departmental Summary

0740 Stormwater Maintenance

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	133,176	139,031	144,825	144,340	137,660	(4.9)%
Fringe Benefits	41,122	53,409	51,774	51,710	50,000	(3.4)%
Contractual and Materials	20,649	22,113	12,350	10,339	11,758	(4.8)%
Subtotal	194,946	214,553	208,949	206,389	199,418	(4.6)%
Interfund Services Used	23,626	28,147	20,587	20,081	20,750	0.8 %
Department Total	218,572	242,700	229,536	226,470	220,168	(4.1)%

BUDGET HIGHLIGHTS for 2009

* 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* Seasonal laborer position to be kept vacant temporarily.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	0.00
Clerk Typist II	0.10	0.10	0.10	0.10	0.10
Total	3.06	3.06	3.06	3.06	2.60

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Total miles of storm sewer	73	75	74.66	79	85
Total number of detention basins	8	9	9	9	9
Total number of catch basins	2,881	2,869	2,877	2,880	2,890
# of catch basins cleaned	4,786	4,351	6,456	6,500	6,500
# of detention basins cleaned or repaired	18	4	6	5	6
# of catch basins rebuilt	62	52	31	15	25
Total man-hours for catch basins rebuilds/repairs	1,117	1,443	1,075	850	975
Avg cost to rebuild a catch basin	\$2,300	\$2,400	\$2,500	\$2,600	\$2,700
# of service calls responded to	12	27	24	20	25
Ft of storm sewer repaired/replaced	67	109	21	50	50

City of Sidney - Goals and Objectives

2010

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 identifying 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	Implement a public education program to distribute educational materials to the community.
7	Administer public involvement/participation activities.
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 management plan, reduce the impacts of human activity on the receiving stream(s).
2	
3	

List major Departmental Objectives for 2010 (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	Begin comprehensive storm sewer mapping.
3	

Stormwater Fund

Departmental Summary

0741 Stormwater Monitoring

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Salaries and Wages	41,647	35,090	54,400	50,110	55,660	2.3 %
Fringe Benefits	19,187	18,389	23,916	20,830	23,695	(0.9)%
Contractual and Materials	12,844	9,460	3,885	3,775	3,021	(22.2)%
Subtotal	73,678	62,940	82,201	74,715	82,376	0.2 %
Interfund Services Used	13,087	17,579	29,856	29,852	23,627	(20.9)%
Department Total	86,765	80,519	112,057	104,567	106,003	(5.4)%

BUDGET HIGHLIGHTS for 2009

* Department is responsible for compliance with Environmental Protection Agency's NPDES Phase II requirement.

* 3% wage increase for public works' employees pursuant to collective bargaining agreement.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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

	2006	2007	2008	2009 est.	2010 est.
# of investigative monitoring events	0	n/a	6	10	12
# of violations/warnings issued	0	3	6	10	12
# of non-residential properties assessed	1,642	1,702	1,725	1,750	1,760

Stormwater Improvement Fund

PURPOSE:

To account for Stormwater Improvement capital projects.

**Stormwater Improvement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	70,525	34,992	34,992	0	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Capital Outlay	197,475	99,533	80,000	114,557	87,000	8.8 %
Total Expenditures	197,475	99,533	80,000	114,557	87,000	8.8 %
Net Income Before Interfund Transactions	(197,475)	(99,533)	(80,000)	(114,557)	(87,000)	
Interfund Transfers In						
Transfer from CI Fund	268,000	64,000	79,565	79,565	87,000	
Net Change in Fund Balance	70,525	(35,533)	(435)	(34,992)	0	
Ending Cash Balance (Unencumbered)	70,525	34,992	34,557	0	0	

BUDGET HIGHLIGHTS for 2010

* 2010 appropriated expenditures are consistent with the 2010-2014 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 2010-2014
STORMWATER IMPROVEMENT FUND**

DESCRIPTION	2010	2011	2012	2013	2014
<u>Expenditures</u>					
<i>Stormwater projects & equipment:</i>					
Creeks & drainage ways	15,000		15,000		15,000
Misc. storm sewer projects <i>(Allows fast response to drainage system problems (e.g. flow constrictions, erosion control and channel maintenance.))</i>	50,000	50,000	50,000	50,000	50,000
Ruth storm sewer improvements <i>(Extend existing storm sewer including catch basins to collect storm water at mid-block)</i>			35,000		
Air compressor replacement	<u>22,000</u>	-	-	-	-
Total expenditures	<u>87,000</u>	<u>50,000</u>	<u>100,000</u>	<u>50,000</u>	<u>65,000</u>

Transportation Fund

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	86,354	87,273	111,681	111,681	158,760	
Receipts (net)	512,323	644,215	708,246	732,613	677,892	
Expenditures:						
Salaries and Wages	328,429	346,208	397,745	378,560	397,350	(0.1%)
Fringe Benefits	75,962	91,918	96,065	97,430	105,115	9.4 %
Contractual and Materials	37,705	57,931	64,086	65,029	73,633	14.9 %
Total Expenditures	442,095	496,057	557,896	541,019	576,098	3.3 %
Net Income Before Interfund Transactions	70,227	148,157	150,351	191,594	101,794	
Interfund Services Used	(117,701)	(143,830)	(119,415)	(119,215)	(112,900)	
Interfund Reimbursements In						
Interfund Insurance Reimburse	8,058	0	0	0	0	
Interfund Transfers In						
Transfer from General Fund	98,134	142,171	0	0	0	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	0	0	0	0	(31,632)	
Interfund Transfers (Out)						
Transfer to Transport Imprv Fd	(56,700)	(120,600)	0	0	(18,160)	
Transfer to Separation Pay Fd.	(1,100)	(1,490)	(25,300)	(25,300)	(10,000)	
Net Change in Fund Balance	919	24,408	5,636	47,079	(70,898)	
Ending Cash Balance (Unencumbered)	87,273	111,681	117,317	158,760	87,862	
Balance as a percent of expenditures (Minimum Target =12%)	19.74%	22.51%	21.03%	29.34%	15.25%	

BUDGET HIGHLIGHTS for 2010

* Includes reimbursements from ARRA-Transit Fund for maintenance costs of \$56,000 for 2009 and \$42,000 for 2010.

* In 2010, the Fund will begin reimbursing General Fund for a portion of its general overhead administration expenses. For 2010, this calculation is \$31,632.

* No cost of living increase for non-bargaining employees.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Assistant City Manager-Admin Svcs	0.15	0.15	0.15	0.15	0.15
Transit Manager	1.00	1.00	1.00	1.00	1.00
Operations/Office Supervisor	0.00	0.00	1.00	1.00	1.00
Clerk Typist II	1.00	1.00	0.00	0.00	0.00
Clerical Aide/Dispatch	2.13	2.13	2.13	2.13	2.13
Regular Driver	6.00	6.31	6.31	6.31	6.31
Sub Driver	2.00	3.30	3.30	3.01	3.01
Maintenance Worker	0.00	0.00	0.50	0.00	0.00
Total	12.28	13.89	14.39	13.60	13.60

Transportation Fund

<u>PERFORMANCE MEASURES</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009 est.</u>	<u>2010 est.</u>
General public ridership	11,335	10,718	11,419	14,259	14,200
Elderly & disabled ridership	24,095	21,725	20,565	18,900	19,100
Contracted fares	11,999	10,834	13,416	11,596	11,700
Total	47,429	43,277	45,400	44,755	45,000
Hours of operation	14,288	13,112	13,612	14,057	14,200
Miles driven-city	134,727	150,655	148,325	128,825	128,800
Miles driven-county	68,070	62,132	73,914	104,745	105,000
Cost per mile	\$2.39	\$2.08	\$3.43	\$3.03	\$3.09
Cost per rider	\$10.23	\$10.21	\$10.93	\$12.09	\$12.80

City of Sidney - Goals and Objectives

2010

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 2010 (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 Utilize upgraded scheduling software to improve pick up performance to 80%.
- 2 Maintain current level of service with reduced operating budget.
- 3 Promote service to county villages at minimum cost with distribution of service information to churches and medical facilities.
- 4

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 in 2010.
- 2
- 3

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	148	15,037	15,037	46,024	
Receipts (net)	16,486	707,905	694,590	734,166	163,440	
Expenditures:						
Capital Outlay	73,038	813,616	7,877	703,179	181,600	2,205.4 %
Total Expenditures	73,038	813,616	7,877	703,179	181,600	2,205.4 %
Net Income Before Interfund Transactions	(56,552)	(105,711)	686,713	30,987	(18,160)	
Interfund Transfers In						
Transfer from Transport. Fd.	56,700	120,600	0	0	18,160	
Net Change in Fund Balance	148	14,889	686,713	30,987	0	
Ending Cash Balance (Unencumbered)	148	15,037	701,749	46,024	46,024	

BUDGET HIGHLIGHTS for 2010

* Transportation capital projects are generally 90% grant funded. The remainder of the funding is split 65% City and 35% Shelby County.

* 2010-2014 Five-Year Plan Detail is presented on the next page.

**CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2010-2014
TRANSPORTATION IMPROVEMENT FUND**

DESCRIPTION	Comp. Plan Ref.*	2010	2011	2012	2013	2014
Expenditures						
Transportation vehicles:						
Modified minivan (unit 1322) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$2,470)</i>	Trans 3a, 3b		38,000			
12 passenger vans (units 1303, 1304) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$7,150)</i>	Trans 3a, 3b	110,000				
Modified minivan (unit 1321) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$2,405)</i>		37,000				
12 passenger van (unit 1305, 1326) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$7,410)</i>	Trans 3a, 3b			114,000		
12 passenger van (unit 1306, 1307, 1308, 1326) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$11,700)</i>	Trans 3a, 3b				180,000	
12 passenger vans (unit 1301, 1302) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$8,190)</i>						126,000
Transportation equipment:						
Floor buffer, 90% grant; remainder 65% City / 35% County (City cost \$98)			1,500			
Snow blower, 90% grant; remainder 65% City / 35% County (City cost \$130)			2,000			
Lawn mower, 90% grant; remainder 65% City / 35% County (City cost \$195)			3,000			
IT storage unit, 90% grant; remainder 65% City / 35% County (City cost \$1,170)			18,000			
Server for storage, 90% grant; remainder 65% City / 35% County (City cost \$228)			3,500			
48 port switch, 90% grant; remainder 65% City / 35% County (City cost \$429)			6,600			
Computers (5 computers)				12,500		
<i>(Standardize all computers. Grant funding—Federal-80% & State-10%. Remainder split 65% City / 35% County. Net cost to City is \$813.)</i>						
Total Expenditures		<u>181,600</u>	<u>50,500</u>	<u>114,000</u>	<u>180,000</u>	<u>126,000</u>

ARRA Funds - Transportation Fund

PURPOSE:

To account for funds received for the benefit of Shelby Public Transit as a result of the American Reinvestment and Recovery Act of 2009.

**ARRA Funds - Transportation Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	0	0	0	0	
Receipts (net)	0	0	233,340	233,340	42,000	
Expenditures:						
Capital Outlay	0	0	233,340	233,340	42,000	(82.0%)
Total Expenditures	0	0	233,340	233,340	42,000	(82.0%)
Net Change in Fund Balance	0	0	0	0	0	
Ending Cash Balance (Unencumbered)	0	0	0	0	0	

BUDGET HIGHLIGHTS for 2010

* Proceeds used for certain equipment purchases and reimbursement of vehicle maintenance costs for the Shelby Public Transit system.

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	16,816	9,740	47,749	47,749	25,317	
Receipts (net)	32,874	214,271	444,818	225,525	260,025	
Expenditures:						
Contractual and Materials	35,865	244,526	452,499	254,798	284,679	(37.1%)
Total Expenditures	35,865	244,526	452,499	254,798	284,679	(37.1%)
Net Income Before Interfund Transactions	(2,991)	(30,255)	(7,681)	(29,273)	(24,654)	
Interfund Services Reimbursed	(86)	(4,736)	(2,061)	(12,550)	(3,450)	67.4%
Interfund Transfers In						
Transfer from General Fund	6,000	83,300	30,000	30,000	25,000	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(10,000)	(10,300)	(10,609)	(10,609)	(10,927)	
Net Change in Fund Balance	(7,077)	38,009	9,649	(22,432)	(14,031)	
Ending Cash Balance (Unencumbered)	9,740	47,749	57,398	25,317	11,286	
Balance as a percent of expenditures	27.2%	19.5%	12.7%	9.9%	4.0%	

BUDGET HIGHLIGHTS for 2010

* 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.

* The decline in budgeted expenditures in 2010 a result of fuel prices returning to more normal prices as opposed to the higher prices experienced in 2008..

* 2010 budget based on sale of 45,000 gallons of fuel.

City of Sidney - Goals and Objectives

2010

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 conducive 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 2010 (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 | Find additional sources of revenue-State appropriation/discretionary funds |
| 3 | Sell more fuel in current economy |
| 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 | none |
| 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	26,235	30,365	21,203	21,203	21,908	
Receipts (net)	159,690	114,547	546,955	565,504	332,500	
Expenditures:						
Contractual and Materials	23,132	0	0	0	0	0 %
Capital Outlay	147,000	154,619	575,000	593,549	350,000	(39.1%)
Total Expenditures	170,132	154,619	575,000	593,549	350,000	(39.1%)
Net Income Before Interfund Transactions	(10,442)	(40,072)	(28,045)	(28,045)	(17,500)	
Interfund Transfers In						
Transfer from CI Fund	14,573	30,909	28,750	28,750	17,500	
Net Change in Fund Balance	4,130	(9,162)	705	705	0	
Ending Cash Balance (Unencumbered)	30,365	21,203	21,908	21,908	21,908	

BUDGET HIGHLIGHTS for 2010

* Airport capital projects are funded with grant revenues and income tax collections.

* 2010-2014 Five-Year Plan detail is presented on the next page.

CITY OF SIDNEY
 CAPITAL IMPROVEMENT PLAN 2010-2014
 AIRPORT IMPROVEMENT FUND

DESCRIPTION	2010	2011	2012	2013	2014
Expenditures					
Runway extension/Lighting	350,000				
<i>Federal Grant - 95% - City - 5%</i>					
<i>(Would decrease operating costs by \$250 per year)</i>					
Design & Construction of apron site for airport development - Phase I		120,000			
<i>Federal Grant - 95% - City - 5%</i>					
<i>(Would increase operating costs by \$2,500 per year)</i>					
Purchase of land for clearance	-	-	70,000	-	-
<i>Federal Grant - 95% - City - 5%</i>					
Total Expenditures	<u>350,000</u>	<u>120,000</u>	<u>70,000</u>	<u>-</u>	<u>-</u>

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	0	4,845	4,845	19,420	-
Receipts (net)	0	0	0	900	1,500	
Expenditures:						
Contractual and Materials	0	113,971	132,325	126,541	111,343	(15.9%)
Total Expenditures	0	113,971	132,325	126,541	111,343	
Net Income Before Interfund Transactions	0	(113,971)	(132,325)	(125,641)	(109,843)	
Interfund Services Used	0	(23,184)	(26,502)	(24,784)	(7,000)	
Interfund Transfers In						
Transfer from General Fund	0	142,000	185,000	165,000	110,000	
Net Change in Fund Balance	0	4,845	26,173	14,575	(6,843)	
Ending Cash Balance (Unencumbered)	0	4,845	31,018	19,420	12,577	

BUDGET HIGHLIGHTS for 2010

* 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.

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	297,856	256,806	265,721	265,721	222,782	
Receipts (net)	937,243	1,015,014	1,143,756	1,057,505	1,139,081	
Expenditures:						
Contractual and Materials	972,136	907,398	1,053,400	969,910	1,019,300	(3.2%)
Total Expenditures	972,136	907,398	1,053,400	969,910	1,019,300	(3.2%)
Net Income Before Interfund Transactions	(34,893)	107,616	90,356	87,595	119,781	
Interfund Services Reimbursed	(96,256)	(83,318)	(86,701)	(87,136)	(90,945)	4.9%
Interfund Transfers In						
Transfer from General Fund	105,000	0	0	0	0	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(14,900)	(15,384)	(15,846)	(43,260)	(43,260)	
Net Change in Fund Balance	(41,049)	8,914	(12,191)	(42,801)	(14,424)	
Ending Cash Balance (Unencumbered)	256,806	265,721	253,392	222,782	208,358	
Balance as a percent of expenditures (Minimum Target =20%)	26.4%	29.3%	24.1%	23.0%	20.4%	

BUDGET HIGHLIGHTS for 2010

* Includes rate increase of 3.25% effective 1/1/10.

* 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.

* In 2009 and 2010, the fund is being charged its full share of general fund administrative reimbursement.

<u>PERFORMANCE MEASURES</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009 est.</u>	<u>2010 est.</u>
Accounts serviced	7,449	7,476	7,463	7,409	7,450

City of Sidney - Goals and Objectives

2010

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 A&ED 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 | Offer free adult water aerobics classes to 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 water aerobics to senior citizens and adults |
| 3 | Continue to offer free clinics at our pool facility. |

List major Departmental Objectives for 2010 (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 to generate more revenue. |
| 2 | Offer more clinics at the pool for children. |
| 3 | Develop corporate fee structure to entice local businesses to purchase pool passes for their employees. |
| 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 | Promote free water aerobics to senior citizens and adults \$0.00 added cost for the pool. |
| 2 | |
| 3 | |

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	1,275	11,591	18,298	18,298	26,743	
Receipts (net)	85,069	87,671	81,282	81,311	95,878	
Expenditures:						
Salaries and Wages	79,416	83,071	88,800	70,780	71,000	(20.0%)
Fringe Benefits	13,131	14,258	15,600	12,470	12,600	(19.2%)
Contractual and Materials	39,056	42,235	44,928	43,916	43,170	(3.9%)
Capital Outlay	4,900	0	0	0	0	0 %
Total Expenditures	136,503	139,564	149,328	127,166	126,770	(15.1%)
Net Income Before Interfund Transactions	(51,434)	(51,894)	(68,046)	(45,855)	(30,892)	
Interfund Transfers In						
Transfer from General Fund	61,750	58,600	54,300	54,300	24,000	
Net Change in Fund Balance	10,316	6,706	(13,746)	8,445	(6,892)	
Ending Cash Balance (Unencumbered)	11,591	18,298	4,552	26,743	19,851	
Balance as a percent of expenditures (Minimum Target =15%)	8.5%	13.1%	3.0%	21.0%	15.7%	

BUDGET HIGHLIGHTS for 2010

* Includes a wage freeze for 2010. Expenditure reductions in accordance with 2009 contingency planning. Free swim lessons discontinued to reduce staff time. Continued reduced hours as with the 2009 swim season.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Pool Manager	0.24	0.29	0.29	0.24	0.24
Assistant Pool Manager	0.24	0.28	0.28	0.24	0.24
Water Safety Instructors	0.19	0.19	0.23	0.23	0.00
Lifeguards	3.38	4.30	4.20	3.50	3.50
Total	4.05	5.06	5.00	4.21	3.98

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Daily paid admissions-Adults	4,582	4,650	4,090	3,686	3,500
Daily paid admissions-Students	9,858	9,197	8,649	7,589	7,500
Daily paid admissions-Pre-school	2,472	2,507	1,873	1,682	1,600
Season passes-Family	368	375	375	344	300
Season passes-Adult	13	20	7	12	7
Season passes-Student	140	169	127	134	130

Dept

Name: 680-5180 Service Center Building

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 Only necessary building and grounds maintenance
- 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 2010 (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 Limit repairs and maintenance to those necessary for daily operations
- 2 Work with SC personnel to maintain building and grounds
- 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 No new services or projects
- 2
- 3

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	20,474	42,263	45,478	45,478	39,466	
Receipts (net)	128,931	150,927	136,725	136,725	111,070	
Expenditures:						
Salaries and Wages	11,113	11,640	10,050	7,200	3,900	(61.2%)
Fringe Benefits	2,473	2,234	1,775	1,470	760	(57.2%)
Contractual and Materials	79,119	110,409	104,075	116,006	96,236	(7.5%)
Capital Outlay	7,525	15,800	34,000	12,000	30,000	(11.8%)
Total Expenditures	100,229	140,083	149,900	136,676	130,896	(12.7%)
Net Income Before Interfund Transactions	28,702	10,844	(13,175)	49	(19,826)	
Interfund Services Reimbursed	(6,913)	(7,628)	(6,775)	(6,061)	(3,066)	(54.7%)
Net Change in Fund Balance	21,789	3,215	(19,950)	(6,012)	(22,892)	
Ending Cash Balance (Unencumbered)	42,263	45,478	25,528	39,466	16,574	
Balance as a percent of expenditures (Minimum Target =12%)	42.2%	32.5%	17.0%	28.9%	12.7%	

BUDGET HIGHLIGHTS for 2010

* Budget reductions in accordance with 2009 contingency planning. Continued deferral of building & equipment repair/replacement. Includes reduction of maintenance worker's hours.

* Includes capital outlay of \$30,000 for the removal of 2 underground fuel tanks.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
Contract/Transportation Manager	0.40	0.00	0.00	0.00	0.00
Laborer II	1.00	0.75	0.00	0.00	0.00
Maintenance Worker	0.00	0.00	0.50	0.50	0.19
Total	1.40	0.75	0.50	0.50	0.19

City of Sidney - Goals and Objectives

2010

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 | Expand GIS for City Departments |

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 technology needs of the City, by improving the network infrastructure and connectivity to all buildings, and to implement new technologies when they provide value for the City. |
| 2 | Expand the GIS |
| 3 | Provide application for E-Gov and web base citizen contact, information and participation. |

List major Departmental Objectives for 2010 (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 Online Tax filing |
| 2 | Improve citizen's access to GIS and water meter readings |
| 3 | Update and correct addressing issues. |
| 4 | Provide support for technology aspects radio read project/ Altitude valve project |
| 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 Online Tax filing |
| 2 | |
| 3 | |

Technology 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	8,490	21,622	22,908	22,908	20,277	
Receipts (net)	423,455	515,914	531,362	531,733	515,324	
Expenditures:						
Salaries and Wages	154,056	204,483	228,010	226,065	233,530	2.4 %
Fringe Benefits	42,755	61,140	66,522	65,745	70,355	5.8 %
Contractual and Materials	156,807	185,806	221,353	214,854	213,143	(3.7%)
Capital Outlay	63,150	63,181	27,622	27,700	0	(100.0%)
Total Expenditures	416,769	514,610	543,507	534,364	517,028	(4.9%)
Net Income Before Interfund Transactions	6,686	1,304	(12,145)	(2,631)	(1,704)	
Interfund Services Reimbursed	0	(17)	0	0	0	0.0%
Interfund Reimbursements In Interfund Insurance Reimburse	6,446	0	0	0	0	
Net Change in Fund Balance	13,131	1,287	(12,145)	(2,631)	(1,704)	
Ending Cash Balance (Unencumbered)	21,622	22,908	10,763	20,277	18,573	

BUDGET HIGHLIGHTS for 2010

* No cost of living increases for non-bargaining employees. Three employees to receive step increases.

* Budget reductions in accordance with 2009 contingency planning. One-year postponement of computer replacement -- extend life of existing inventory.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	1.00	1.00	1.00	1.00
Total	3.00	4.00	4.00	4.00	4.00

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Number of personal computers	192	205	205	210	211
Printers	105	105	126	126	129
Networked computers	187	190	191	195	197
Telephones	218	218	220	220	226
Users' data on servers (GB)	460 GB	860 GB	1,088 GB	2,400 GB	5,480 GB

City of Sidney - Goals and Objectives

2010

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 2010 (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 Successfully transition to a mandatory income tax filing system. Continue to analyze system processes and policies in order to increase efficiency and effectiveness of the City's income tax collection.
- 2 Ensure that customer accounts are not adversely affected by the upgrade to fixed base radio read technology by working to have a smooth transition within the billing system.
- 3 Continue cross training of revenue collections staff.
- 4 Work towards implementing a monthly billing system for the City's utility customers. (Goal is implementation in 2011.)
- 5
- 6

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

- 1 Develop a plan to implement online filing of tax returns over the next few years.
- 2 Investigate offering a new payment option for customers who wish to pay their account online or over the telephone. Determine if costs should be charged to the customer using a 3rd party processor in order to reduce bank fees.
- 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	0	0	0	7,442	
Receipts (net)	0	0	517,019	517,019	565,697	
Expenditures:						
Salaries and Wages	0	0	309,350	308,690	334,050	8.0 %
Fringe Benefits	0	0	113,547	110,370	115,270	1.5 %
Contractual and Materials	0	0	49,222	47,379	60,721	23.4 %
Total Expenditures	0	0	472,119	466,439	510,041	8.0 %
Net Income Before Interfund Transactions	0	0	44,900	50,580	55,656	
Interfund Services Reimbursed	0	0	(43,134)	(43,138)	(40,828)	-5.3%
Net Change in Fund Balance	0	0	1,766	7,442	14,828	
Ending Cash Balance (Unencumbered)	0	0	1,766	7,442	22,270	

BUDGET HIGHLIGHTS for 2010

* For 2010, 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees.

* Additional seasonal clerical aide to assist with increased number of tax returns due to change to mandatory filing.

* Increase in postage due to mailing utility delinquent second notices (vs doortagging) and the change to mandatory filing. Non-capital equipment (\$2,000) for several scanners to increase efficiency with tax processing.

* 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

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	0.43
Clerical Aide	0.00	0.00	0.00	0.00	0.68
Total	6.50	6.50	6.50	6.50	7.11

* 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

	2006	2007	2008	2009 est.	2010 est.
Final Returns Processed (est.)	6,594	5,696	6,416	5,458	11,261
Withholding Accounts Maintained	1,700	2,500	1,042	1,090	1,085
Monthly Utility Customers	n/a	n/a	2,122	2,356	2,500
Customers Paying by ACH	n/a	n/a	305	435	550
Collection costs as percentage of revenue	2.0%	2.0%	2.0%	2.4%	2.3%

City of Sidney - Goals and Objectives

2010

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 2009 expense information and reflects a decrease in operational funds due to budgetary constraints |
| 2 | Due to rising costs the Fleet department will be working to keep as many repairs in-house as possible. |
| 3 | |
| 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 | Attempt to maintain current operational capabilities and level of service with reduction to overall budget. |
| 2 | Prioritize service requests based on need and safety. |
| 3 | |

List major Departmental Objectives for 2010 (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 | Remove existing city on-site fueling operations in first months of 2010. |
| 2 | Plan to implement and transition city fleet to off-site fueling operations in the first months of 2010 |
| 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 | Bring in-house transmission and driveline repairs. Estimate to save \$3k per year from outside labor costs but this is subject to change if more repairs are needed. |
| 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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	0	11,092	11,024	11,024	23,403	
Receipts (net)	639,002	762,104	644,806	621,319	639,786	
Expenditures:						
Salaries and Wages	139,325	146,667	155,100	155,020	162,700	4.9 %
Fringe Benefits	53,146	58,510	59,898	60,920	64,900	8.4 %
Contractual and Materials	412,515	509,443	378,360	350,849	401,513	6.1 %
Capital Outlay	787	11,178	4,697	5,500	0	(100.0%)
Total Expenditures	605,773	725,798	598,055	572,289	629,113	5.2 %
Net Income Before Interfund Transactions	33,229	36,307	46,751	49,030	10,673	
Interfund Services Reimbursed	(32,151)	(36,375)	(37,221)	(36,651)	(31,230)	-16.1%
Interfund Reimbursements in						
Interfund Insurance Reimburse	10,014	0	0	0	0	
Net Change in Fund Balance	11,092	(69)	9,530	12,379	(20,557)	
Ending Cash Balance (Unencumbered)	11,092	11,024	20,554	23,403	2,846	

BUDGET HIGHLIGHTS for 2010

* For 2010, 3% wage increase for public works' employees pursuant to collective bargaining agreement. No cost of living increase for non-bargaining employees. Two of the employees to receive step increases.

* Fuel inventory: 110,000 gallons at \$2.75/gallon.

* 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.

STAFFING: FULL-TIME EQUIVALENTS

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 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	0.00	0.00
Total	3.04	3.04	3.04	3.00	3.00

* Expenses for staffing prior to 1/1/07 paid from Service Center Building Fund.

PERFORMANCE MEASURES

	2006	2007	2008	2009 est.	2010 est.
Units in fleet	239	235	353	350	340
Total cost per unit	\$2,195	\$2,577	\$1,694	\$1,635	\$1,850
Parts cost per unit	\$207	\$267	\$201	\$206	\$204
Labor cost per unit	\$727	\$819	\$581	\$617	\$669
Gallons of fuel sold to other depts.	113,080	117,509	116,000	112,000	110,000

* Expenses prior to 1/1/07 paid from Service Center Building Fund.

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	14,676	5,810	4,036	4,036	4,750	
Receipts (net)	83,885	93,582	90,000	90,714	90,000	
Expenditures:						
Contractual and Materials	92,751	95,356	90,000	90,000	90,000	0 %
Total Expenditures	92,751	95,356	90,000	90,000	90,000	0 %
Net Change in Fund Balance	(8,866)	(1,774)	0	714	0	
Ending Cash Balance (Unencumbered)	5,810	4,036	4,036	4,750	4,750	

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	5,859	6,608	7,775	7,775	10,775	
Receipts (net)	68,263	61,684	65,000	65,000	65,000	
Expenditures:						
Contractual and Materials	67,514	60,516	62,000	62,000	65,000	4.8 %
Total Expenditures	67,514	60,516	62,000	62,000	65,000	4.8 %
Net Change in Fund Balance	748	1,168	3,000	3,000	0	
Ending Cash Balance (Unencumbered)	6,608	7,775	10,775	10,775	10,775	

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, 2009 and 2010**

	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget	09-10 % Change
Beginning Cash Balance	11,889	16,033	25,574	25,574	20,411	
Receipts (net)	17,500	23,432	12,060	17,337	17,500	
Expenditures:						
Contractual and Materials	13,357	13,891	22,500	22,500	25,000	11.1 %
Total Expenditures	13,357	13,891	22,500	22,500	25,000	11.1 %
Net Change in Fund Balance	4,143	9,541	(10,440)	(5,163)	(7,500)	
Ending Cash Balance (Unencumbered)	16,033	25,574	15,134	20,411	12,911	

GLOSSARY

A.D.A. Americans with Disabilities Act.

ABATEMENT. A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies.

ACCOUNTS PAYABLE. A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE. An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government.

ACCRUAL BASIS. A basis of accounting in which transactions are recognized when the underlying event occurs, rather than only in the periods in which cash is received or paid.

AGENCY FUND. A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

AMORTIZATION. (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

AMORTIZATION SCHEDULE. A schedule of debt service payments separating the portions of payments attributable to principal and interest.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ARBITRAGE. Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a manner that yields a higher rate, resulting in interest revenue in excess of interest costs.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSET. A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

AUDIT. A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether

GLOSSARY

management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquires and confirmations with third parties.

AUDITOR'S REPORT. In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity of GAAP (generally accepted accounting principles) or some other comprehensive basis of accounting.

BALANCE SHEET. The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with Generally Accepted Accounting Principles.

BALANCED BUDGET. A term that describes when a government has planned enough to equate revenues with expenditures over a business cycle.

BASIS OF ACCOUNTING. A term used to refer to *when* revenues, expenditures, expenses, and transfers---and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BASIS POINT. Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.

BOND. Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

BOND ANTICIPATION NOTES (BANs). Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

BOND COVENANT. A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution or indenture (e.g., pledged revenues).

BOND DISCOUNT. The difference between the present value and the face amount of bonds when the former is less than the latter. In common usage, the term also often includes issuance costs withheld from the bond proceeds by the underwriter.

BOND INDENTURE. A formal agreement, also called a deed of trust, between an issuer of bonds and the bondholder.

GLOSSARY

BOND PREMIUM. The difference between the present value and the face amount of bonds when the former is greater than the latter.

BOOK VALUE. Value as shown in the financial statements. In the case of assets subject to reduction by depreciation, book value refers to cost or stated value less the appropriate depreciation allowance.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGETING BASIS. The basis of accounting used in the preparation of the budget – i.e., cash, accrual or modified accrual. The City of Sidney prepares its budgets on the cash basis.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAPITAL BUDGET. A plan of proposed capital outlays and the means of financing them.

CAPITALIZATION POLICY. The criteria used by a government to determine which outlays should be reported as fixed assets. The City of Sidney's accounting policies define a capital asset as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

CARRYING AMOUNT. The amount at which assets and liabilities are reported in the financial statements. Carrying amount also is known as book value.

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CASH EQUIVALENT. Short-term, highly liquid investments that are both (1) readily convertible to known amounts of cash and (2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM. A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable Comprehensive Annual Financial Reports (CAFRs) and to provide technical assistance and peer recognition to the finance officers preparing them.

CHARTER. A document that established the structure and duties of the governing body of the City.

GLOSSARY

COMBINING STATEMENTS--BY FUND TYPE. The second of the financial reporting pyramid's three reporting levels containing GAAP financial statements. Such statements are presented for each fund type (e.g., special revenue funds) for which the government maintains more than one fund. They include GAAP financial statements for each fund of a particular fund type in separate adjacent columns and a total column, which duplicates the column for that fund type in the combined statements--overview.

COMMERCIAL PAPER. An unsecured promissory note issued primarily by corporations for a specific amount and maturing on a specific day. The maximum maturity for commercial paper is 270 days, but most is sold with maturities of up to 30 days. The credit risk of almost all commercial paper is rated by a rating service.

COMPENSATED ABSENCES. Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, post-retirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

COMPLIANCE AUDITING. Auditing for compliance with applicable laws and regulations.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). The official annual financial report of a government, encompassing all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund, and (c) individual fund statements as needed. The CAFR should also contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and a statistical data.

DEBT LIMIT. The maximum amount of outstanding gross or net debt legally permitted.

DEBT SERVICE. Debt principal and interest payments made according to a predetermined payment schedule.

DEFERRED COMPENSATION PLANS. Plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes. Several sections of the Internal Revenue Code authorize certain state and local governments to provide deferred compensation plans for their employees.

DEFERRED REVENUE. Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

DEFICIT. The excess of the liabilities of a fund over its assets or the excess of expenditures

GLOSSARY

over revenues during a single accounting period.

DEMAND DEPOSIT. Accounts with financial institutions or cash management pools where cash may be deposited or withdrawn at any time without prior notice or penalty (e.g., checking account).

DEPOSITORY INSURANCE. Insurance on deposits with financial institutions. FDIC (Federal Deposit Insurance Corporation), FSLIC (Federal Savings and Loan Insurance Corporation) and some state governments provide this insurance.

DEPRECIATION. (1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DISBURSEMENTS. Payments in cash.

DOUBLE ENTRY. A system of bookkeeping requiring that for every entry made to the debit side of an account or accounts, an entry or entries be made for an equal amount to the credit side of another account or accounts.

EMINENT DOMAIN. The power of a government to acquire private property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by the courts.

ENCUMBRANCES. The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

ENTERPRISE FUND. A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, sewer, and airport). Generally, user fees are established at a level sufficient to cover the entire cost of providing the service.

EXPENDABLE TRUST FUND. A trust fund whose resources, including both principal and earnings, may be expended.

EXPENDITURES. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES. Charges incurred (whether or not paid immediately) for operations, maintenance,

GLOSSARY

interest or other charges.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC). A federal institution that insures deposits of federally chartered banks.

FEDERAL FINANCIAL ASSISTANCE. For purposes of applying the provisions of the Single Audit Act of 1984 and OMB Circular A-128, *Audits of State and Local Governments*, assistance provided by a federal agency in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, or direct appropriations. Federal financial assistance does *not* include direct federal cash assistance to individuals.

FEDERAL SAVINGS AND LOAN INSURANCE CORPORATION (FSLIC). A federal institution that insures deposits of federally chartered savings and loan associations.

FIDELITY BOND. A written promise to indemnify against losses from theft, defalcation and misappropriation of public monies by government officers and employees.

FIXED ASSETS. Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

FIXED COSTS. Costs of providing goods or services that do not vary proportionately to the volume of goods or services provided (e.g., insurance and contributions to retirement systems).

FRINGE BENEFITS. A budget line item that reflects expenditures for benefits provided by the City to its employees, including retirement contributions, health insurance, life insurance and others.

FULL FAITH AND CREDIT. A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full-faith-and-credit bonds.

FULL-TIME EQUIVALENT (FTE). A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours for a full-time position (2,808 hours for a firefighter).

FUNCTIONAL CLASSIFICATION. Expenditure classification according to the principal purposes for which expenditures are made (e.g., public safety).

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which financial activity is recorded and segregated to carry out a specific purpose or activity. Major funds of the

GLOSSARY

City of Sidney include the General Fund, Street Fund, Water Fund, Sewer Fund, and Capital Improvement Fund.

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND TYPE. Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GAAP. See Generally Accepted Accounting Principles.

GFOA. Government Finance Officers Association.

GENERAL FIXED ASSETS ACCOUNT GROUP (GFAAG). A self-balancing group of accounts established to account for fixed assets of a government not accounted for through specific proprietary funds or trust funds.

GENERAL FUND. The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LEDGER. A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal (i.e., the debit balances equal the credit balances).

GENERAL LONG-TERM DEBT. Long-term debt expected to be repaid from governmental funds.

GENERAL LONG-TERM DEBT ACCOUNT GROUP (GLTDAG). A self-balancing group of accounts established to account for the unmatured general long-term debt of a government. The GLTDAG is also used to report that portion of the liabilities for claims, judgments, compensated absences and unfunded pension contributions of governmental funds and expendable trust funds not expected to be liquidated through the use of expendable available financial resources.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS). Standards established by

GLOSSARY

the AICPA for the conduct and reporting of financial audits.

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS). Five combined financial statements that, together with the accompanying notes, constitute the minimum financial reporting needed for fair presentation in conformity with GAAP. These five combined financial statements, with their accompanying notes, make up the first of the financial reporting pyramid's three reporting levels containing financial statements. Known as the Combined Statements--Overview, these statements include (1) combined balance sheet--all fund types and account groups, (2) combined statement of revenues, expenditures and changes in fund balances---all governmental fund types, (3) combined statement of revenues, expenditures and changes in fund balances--budget and actual--general and special revenue fund types (similar governmental fund types for which annual budgets have been legally adopted), (4) combined statement of revenues, expenses and changes in retained earnings (or equity)--all proprietary fund types and (5) combined statement of changes in financial position--all proprietary fund types.

GOALS. A long-term attainable target that is not related to a specific time period, is not quantified, and is not used as a basis for measurement of the outcomes of the entity.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENTAL FUND TYPES. Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities--except those accounted for in proprietary funds and fiduciary funds. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

INFRASTRUCTURE ASSETS. Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

INTERGOVERNMENTAL REVENUE. Funds received from federal, state and other government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERIM FINANCIAL STATEMENTS. Financial statements prepared as of a date or for a period during the fiscal year and including only financial transactions during the current year to date.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis. The Service Center Fund and Technology Fund are internal service funds of the City of Sidney.

LEGAL LEVEL OF BUDGETARY CONTROL. The level at which spending in excess of

GLOSSARY

budgeted amounts would be a violation of law.

LIABILITIES. Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

MAJOR FUNDS. A fund whose revenues, expenditures, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item, or any fund deemed important by government officials.

MILL. The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

MORTGAGE BONDS. Bonds secured by a mortgage against specified properties of a government, usually its public utilities or other enterprises. If primarily payable from enterprise revenues, they also are classed as revenue bonds.

NONEXPENDABLE TRUST FUND. A trust fund, the principal of which may not be expended. The City of Sidney's Cemetery Trust Fund is a non-expendable trust fund.

NOTES TO THE FINANCIAL STATEMENTS. Disclosures required for a fair presentation of the financial statements of a government in conformity with GAAP and not included on the face of the financial statements themselves.

OBJECTIVE. A specific, measurable, and observable result of activities that advance an entity toward its goals.

O.D.O.T. Ohio Department of Transportation.

OFFICIAL STATEMENT. A document published by a government planning to issue bonds that provides information on the proposed bond issue, the purpose of the issue, and the means of servicing the indebtedness, as well as other information about the issuer that may be helpful in evaluating creditworthiness.

OHIO REVISED CODE. Ohio state laws.

PAR VALUE. In the case of bonds, the amount of principal that must be paid at maturity. Par value is referred to as the face value of the security.

PENSION CONTRIBUTION. The amount paid into a pension plan by an employer (or employee), pursuant to the terms of the plan, state law; actuarial calculations or some other basis for determinations.

GLOSSARY

PERFORMANCE MEASUREMENT. Quantitative measurement of specific objectives in concrete, comparable results.

PERPETUAL INVENTORY. A system whereby the inventory of units of property at any date may be obtained directly from the records, without resorting to an actual physical count, for each item or group of items to be inventoried. This system provides an ongoing record of goods ordered, received and withdrawn and the balance on hand, in units and frequently also in value.

PETTY CASH. A sum of money set aside on an imprest basis to make change or to pay small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Petty cash accounts are sometimes referred to as petty cash funds. However, they are not "funds" in the sense of governmental accounting individual funds. Petty cash accounts should be reported as assets of the fund of ownership.

POLICY. A plan, course of action, or guiding principle designed to set parameters for decisions and actions.

PRESENT VALUE. The discounted value of a future amount or amounts of cash, assuming a given rate of interest.

PRIMARY DEALER. Government securities dealers included in the A List of Government Securities Dealers Reporting to the Market Reports Division of the Federal Reserve Bank of New York (NY Fed) that submit daily reports of market activity and positions and monthly financial statements to the NY Fed and are subject to its informal oversight. Primary dealers include SEC-registered securities broker-dealers, banks and a few unregulated firms.

PRIOR-YEAR ENCUMBRANCES. Obligations from previous fiscal years for which a part of the previous year's appropriations are reserved.

PROGRAM BUDGET. A budget which allocates funds to functions or activities rather than to specific items of cost or to specific departments.

PROPERTY TAX. Revenues received from taxes levied on both real and personal property at current property appraisal values.

PROPRIETARY FUND TYPES. Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

PURCHASE ORDER. A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

GLOSSARY

QUALIFIED OPINION. An opinion stating that “except for” the effect of the matter to which the qualification relates, the financial statements present fairly the financial position, results of operations and (when applicable) changes in financial position in conformity with GAAP. Such an opinion is expressed when a lack of sufficient, competent evidential matter or restrictions on the scope of the auditor’s examination have led the auditor to conclude that an unqualified opinion cannot be expressed, or when the auditor believes, on the basis of his examination, that (1) the financial statements contain a departure from GAAP, the effect of which is material, (2) there has been a material change between periods in accounting principles or in the method of their application or (3) there are significant uncertainties affecting the financial statements, and the auditor has decided not to express an adverse opinion or to disclaim an opinion.

RATINGS. In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.

RECEIPTS. Cash received.

REFUNDING BONDS. Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds.

REPURCHASE AGREEMENT. A generic term for an agreement in which a government entity (buyer-lender) transfers cash to a broker-dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities or for different securities.

REQUIRED SUPPLEMENTARY INFORMATION. Consists of statements, schedules, statistical data or other information which, according to the GASB, is necessary to supplement, although not required to be a part of, the general purpose financial statements.

RETAINED EARNINGS. An equity account reflecting the accumulated earning of an enterprise or internal service fund.

REVENUES. (1) Increases in the net current assets of a governmental fund type (2) Increases in the net total assets of a proprietary fund type.

SERIAL BONDS. Bonds whose principal is repaid in periodic installments over the life of the issue.

SHARED REVENUES. Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

GLOSSARY

SHORT-TERM DEBT. Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes variable-rate debt, bond anticipation notes, tax anticipation notes and revenue anticipation notes.

SINGLE AUDIT. An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128 , *Audits of State and Local Governments*. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties (e.g., sidewalks).

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The Street Fund and Cemetery Fund are examples of the City of Sidney's special revenue funds.

SUPPLEMENTAL APPROPRIATION. An additional appropriation approved by Council after the budget year has commenced.

TAX-EXEMPT BONDS. State and local government securities whose interest is exempt from taxation by the federal government or within the jurisdiction issued.

UNDERWRITER. In the context of bonds, a dealer who purchases a new issue for resale.

UNQUALIFIED OPINION. An auditor's opinion stating that the financial statements present fairly the financial position, results of operations and (when applicable) changes in financial position in conformity with GAAP (which include adequate disclosure). This conclusion may be expressed only when the auditor has formed such an opinion on the basis of an examination made in accordance with GAAS or GAGAS.

VESTED BENEFIT. A benefit for which the employer has an obligation to make payment even if an employee terminates; thus, the benefit is not contingent on an employee's future service.

ZERO-COUPON DEBT. Deep discount debt issued with a stated interest rate of zero percent.

CITY OF SIDNEY RELATIONSHIP BETWEEN FUNDS AND CITY DEPARTMENTS

The City of Sidney's organizational structure consists of departments performing various activities necessary for the operations of the City, while the City's finances are reported in funds. The following table portrays the City's departments and the funds they use.

Department/Division (according to the Organization Chart)	General	Street	Income Tax	Other Special Revenue Funds	Capital Projects Funds	Airport Funds	Water Funds	Sewer Funds	Solid Waste	Other Enterprise Funds	Pool	Technology	Service Center	Garage/Fleet Operations Fund	Port Jefferson
City Council	X														
City Administration	X														
Law Director	X														
<i>Parks & Recreation:</i>															
Public Grounds	X				X										
Recreation	X				X						X				
Community Center	X														
<i>Public Works:</i>															
Streets		X			X										
Cemetery				X	X										
Engineering	X			X	X										
<i>Finance:</i>															
Accounting	X			X											
Revenue Collections			X	X			X	X	X	X					X
<i>Administration Services:</i>															
Human Resources	X														
Information Technology					X							X			
Fleet Management					X									X	
Public Transit										X					
Service Center					X								X		
Purchasing	X														
City Building	X			X											
Solid Waste Contract									X						
<i>Community Development:</i>															
Planning	X			X											
<i>Fire:</i>															
Fire Administration	X			X											
Fire Operations	X			X	X										
Fire Prevention	X			X											
Inspection	X			X	X										
<i>Police:</i>															
Police Administration	X			X	X										
Operations	X			X	X										
Investigations	X			X	X										
Community Resources	X														
Communications	X				X										
<i>Utilities:</i>															
Water							X								X
Sewer								X							
Underground Maintenance				X											
Stormwater										X					

CITY OF SIDNEY
MISCELLANEOUS STATISTICS
(December 2009)

Year of incorporation	1834	Form of government	Council/Manager
Area	11.704 square miles	Miles of streets	100.46 miles
Population (2000 census)	20,211	School Enrollment	3,868
		<i>(for Sidney City Schools)</i>	
		<i>Source: Sidney City Board of Education</i>	
Miles of water mains	121.015 miles	Parks & Recreation:	
		Number of:	
		Parks	16
Miles of storm sewers	75.167 miles	Park Shelters	37
		Baseball diamonds	13
		Basketball courts	15
Miles of sanitary sewers	120.569 miles	Soccer fields	12
		Pee wee Football fields	2
		Acres of park land	430
		Acres of public land	250
		Miles of bikeway	4.5

Unemployment Rate 12.8% for 2009
(for Shelby County)

Source: Ohio Dept of Job & Family Services

Principal Employers:

<i>Employer</i>	<i>Products or Services</i>	<i>Average Number of Employees</i>
Emerson Climate Technologies	Air compressor manufacturing	1,407
Wilson Memorial Hospital	Acute care facility	729
NK Parts Industries	Test, assemble and ship auto parts	524
Sidney Board of Education	Public education	414
Freshway Foods	Fresh cut produce, logistics	374
American Trim	Auto & appliance stamping	346
Cargill	Soybean oil, restaurant products	333
Holloway Sportswear	Sportswear and outerwear	311
Wal Mart	Discount retail	283
Advanced Composites	Plastic pellets used for injection molding	226

Source: West Ohio Development Council