City of Sidney
Ohio

2011
Budget

CITY OF SIDNEY
2011 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
Bradley Jones	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
Joyce Goubeaux	Acting City Clerk

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City of Sidney

2011 Budget Message

TO: Honorable Mayor, Council Members and Citizens of the City of Sidney
FROM: Ginger Adams, Finance Officer
DATE: October 25, 2010

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 2011 is $33.5 million. This represents a 2.5% decrease from the City's 2010 budget of $34.4 million (see page 2-5).
- Perhaps, more importantly, the operating budget decreases 2.6%, or approximately $673,000, from the 2010 operating budget. This reflects the cost cutting reductions made earlier this year.
- The 2011 proposed budget achieves all minimum cash reserves as required by the City's Financial Policies.
- After a nearly 20% decline in income tax collections from 2007 to 2009, the 2010 budget assumed a 3.4% growth in income tax collections in 2010. Projections reflected in this budget indicate a 4.6% growth in income tax collections in 2010 compared to 2009 collections.
    - This increase is largely due to a return to profitability of local businesses. Taxes collected from business net profits typically represent about 20% of the City's total income tax collections. This portion is projected to be up nearly 48% over 2009's direct collections.
    - Meanwhile, taxes withheld by employers on behalf of their employees are likely to end 2010 at 2.9% *less* than last year's withholdings -- and 18% less than 2007. Elevated unemployment rates continue to hamper withholding receipts. First quarter 2010 receipts were down significantly compared to the prior year because year-end bonuses and/or early retirement buyouts during December 2008 were not repeated during December 2009. More recent months have seen an improvement in withholdings compared to the same period in 2009.

- History has shown that, generally after a year of significant increase in direct collections, there is a year of significant decline in this portion of our collections. This plan assumes that in 2011, consistent with the historical pattern, taxes collected from business net profits will decline 16%. Taxes withheld from employees are projected to increase a modest 2.0%. Total income tax collections are projected to *decline* 1.7% in 2011 compared to 2010 projected collections.

- Historically, there tends to be a strong recovery year after a downturn in tax collections. However, since it cannot be accurately predicted when, or even if, such a significant "bounce back" year would occur, a scenario of "slow economic recovery" was used in this budget.

- Of particular concern among many municipalities around the state is that given the State of Ohio's budget troubles, the Local Government Fund is at risk of being reduced or eliminated during the next biennial State of Ohio budget which runs from July 2011 to June 2013. The State of Ohio's Local Government Fund is a special fund supported by portions of the State's sales tax, income tax and corporate franchise tax. When originated, distributions from this fund were promised to municipalities in return for their support of a state tax system. The City expects to receive $811,603 in 2010 from this source. Current projections received from the State indicate that, according to the formula used, Sidney would receive a 5% increase in 2011 distributions over 2010. Given the magnitude of the expected state's budget deficit, no change – increase or decrease – in the 2011 budget has been included. Should distributions be severely reduced and the level of General Fund cash reserves is in jeopardy of falling below the minimum cash reserve, future budget reductions will be necessary and would be returned to Council for your approval.

- Given the uncertainty of future income tax levels and local government distributions, the City will continue the following budget strategies:

    - *Reducing the workforce through attrition and targeted reductions of seasonal and part-time positions.* This budget does not include any further reductions of seasonal or part-time positions. Existing vacancies will be maintained.

    - *No future layoffs, furloughs, or reduced schedules have been included in this budget.* We continue to monitor the economic environment and our financial condition. Should the economic situation worsen, such measures may be re-considered.

    - *Limited wage increases.* Non-union employees, representing over one-third of the workforce, received no wage scale increase in 2010; the police supervisors' unit likewise received no increase. A 2.0% increase for these employees has been included in this budget. Employees covered by collective bargaining agreements received increases in 2010 per their respective contracts. For 2011, the AFSCME union has agreed to possible wage concessions dependent upon the strength of income tax collections. No such agreement was reached with the police patrol union who is scheduled to receive an increase from 2.0% to 2.5% in 2011. The firefighters' collective bargaining agreement expires at the end of 2010. Collective bargaining negotiations are ongoing at budget preparation time; therefore, no wage changes are included in this 2011 budget for that group. Any changes as a result of a negotiated contract would be returned to Council in 2011.

- *Deferral of maintenance, improvements and non-essential purchases.* Many large purchases continue to be deferred until finances improve. This is an effective short-term strategy, but the benefit decreases over time as aging equipment becomes expensive to maintain.
- *Training budgets and overtime curtailed.* A well-trained workforce is important and we have reaped the benefits in increased safety and efficiency. In some situations, training is required to maintain licensure or certifications. That said, training budgets have been reduced and will continue to be at less than optimal levels for the foreseeable future.

- The General Fund 2011 budget, excluding interfund transactions, is $14,877,889. This represents a 3.1% decrease from the 2010 budget of $15,357,066.
- The funding of the new Water Source Reserve Fund began in 2007 with an initial infusion of $300,000. Since then, another $850,000 has been placed into the Water Source Reserve Fund. The 2011 budget includes a $150,000 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 2017.
- Utility user fee increases are consistent with those proposed in the 2011-2015 Five-Year Plan recently adopted by Council. A combined water, sewer and stormwater rate increase of approximately 3% is included. Rates would increase 5.0% for water, 1.0% for sewer and the stormwater fee would increase from $0.83 per equivalent unit to $0.86. 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 4.73% and 3.88% for trash bags to be effective April 1, 2011. The rate increase for curbside refuse pick-up is necessary to pay for the fuel adjustment cost incurred in 2010. The proposed increases in water, sewer and stormwater would cost the low volume user approximately $0.38 per month and the average family of four about $1.22 a month. The proposed increase in curbside refuse pick-up would cost the user $0.63 per month. Trash bags would increase $0.10 per bag.

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 4.6% increase in 2010 followed by 1.7% decline in 2011. The decline in 2011 is a function of tax collections on net profits returning to a more normal level. This portion of income tax collections is prone to significant upward, as well as downward, swings from year to year. This budget assumes that the local economy is at the bottom of this recessionary economic cycle and that a slow recovery accompanied by slow job growth has begun. To the extent this does not happen, further budgetary reductions will be necessary. Staff would return to you with those reductions.
- *Cost increases to remain at moderate levels.* Generally, costs are assumed to be subject to inflation of 2.5%. The exception to this is health insurance which is capped at a 6% increase. The City's most recent renewal resulted in a 6% increase only after making slight modifications to coverage. Given the

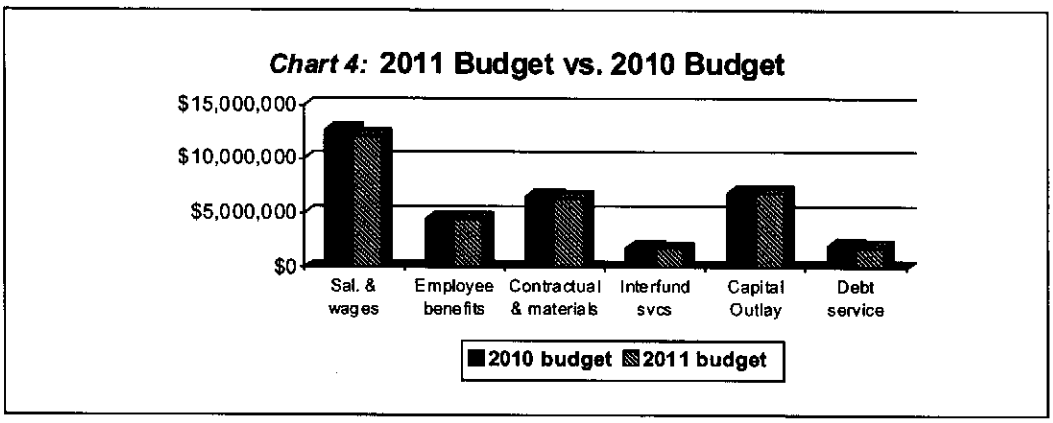
current uncertainty of the health insurance market and the impact of recent national health insurance regulations, it is likely that next year's health insurance costs will be higher. The City will continue to monitor these increases and make health insurance plan adjustments as necessary to keep the City's cost increases within the 6% cap.

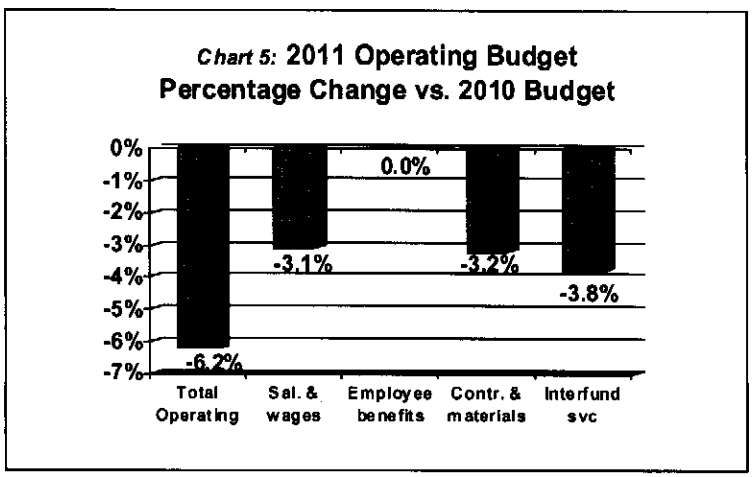
- *Conservative, but realistic projection of revenues and expenditures.* Conservative projections help ensure that adequate resources will always be available to meet budgeted obligations. There is a built-in conservative bias because appropriations represent legal maximum expenditures, and this budget 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 minimum cash fund balance reserves to preserve financial integrity.* This budget achieves all of the minimum cash fund balance reserves established by the Statement of Financial Policies.
- *Annual review of all significant fees.*
- *Consistency with Five-Year Financial Plan.* Staffing levels in this budget are those endorsed by Council in the 2011 - 2015 Five-Year Financial Plan.
- *Service levels.* Although reduced staffing levels make it more challenging, in general, this budget assumes that services will continue to be provided to the citizens at current levels and quality. However, a few cost reductions will directly impact services provided to the public, most notably the continued suspension of nearly all recreational programming, funding reductions for outside agencies, and scaling back of police community resource programming (i.e. Citizens Academy). All in all, staff believes that the quantity and quality of City services have been and will continue to be maintained at high levels despite the weak economy.
- *Wage adjustments.* For 2011, in lieu of the 2.75% increase they were to receive per their collective bargaining agreement, the AFSCME bargaining unit agreed to possible wage concessions dependent upon the strength of income tax collections. They would receive a 0% wage scale increase if 2010 income tax collections are less than 2009 income tax collections. The maximum possible wage scale increase is 2.75% if 2010 income tax collections are 2.25% greater than 2009 collections. A 2.75% wage scale increase for AFSCME members has been included in this budget. Pursuant to their collective bargaining agreement, police patrol wage scales will increase effective June 19, 2011 from 2.0% and 2.5% depending upon the strength of income tax collections for the period 5/1/10 through 4/30/11 compared to the same period the prior year (5/1/09 through 4/30/10). For budget purposes, a 2.5% increase has been included for members of the police patrol union. After receiving no cost of living increase in 2010, a 2.0% cost of living increase is included in this 2011 budget for non-union employees. Likewise, police supervisors would receive a cost of living increase of 2.0% in accordance with their collective bargaining agreement. Collective bargaining is ongoing with the members of the firefighter union; therefore, no increases are included in this budget for this bargaining unit.
- *Employee benefits.* A 6% increase in health insurance rates, following the annual renewal in October 2011, was included in this budget.
- *Revenue from the State.* Distributions from the State of Ohio's Local Government Fund are maintained at 2010 levels which is approximately $812,000. According to the state's formula, the City could receive a 5.0% increase in 2011. However, there is considerable concern that this Fund's distributions will be severely reduced during the State of Ohio's next budget. Significant reductions would likely result in budget reductions and would be returned to Council for your approval.

City of Sidney

Budget Overview

The total 2011 budget, excluding interfund transfers and reimbursements, internal service funds and agency funds, is $33.5 million.





The 2011 budget for operating expenditures decreases by 2.6% compared to 2010 operating budget.

Salaries and wages decreased 3.1% from 2010 budget, while employee benefits stayed the same as 2010 budget.

Non-personnel contractual and materials budgets decreased 3.2%, and interfund services used declined 3.8% from last year's budget. Much effort was made by staff to make the cuts necessary as revenues dropped.

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

General Fund

Total budgeted General Fund expenditures, excluding interfund transactions, decrease in 2011 by 3.1%, from $15,357,066 to $14,877,889. Wages and benefits are down from last year's budget a total of nearly $309,000, or 2.4%. Increases in wage scale adjustments and health insurance premiums are more than offset by decreases in staffing costs attributable to vacancies. Contractual and material expenditures are down 6.3% from 2010 budget and 14.6% from 2008, indicative of staff's efforts to reduce expenditures in response to difficult economic times.

The General Fund balance declined by about $1.4 million in 2008, followed by another $1.6 million decline in 2009. The level of cash reserves at that time served as a "shock absorber" so to speak, to permit staff and Council the ability to develop and implement cost reduction strategies. Budget reductions across the board and reducing staffing via attrition and targeted reductions of part-time and seasonal help have helped to lessen the impact and to maintain minimum cash reserves. The General Fund balance is expected to be $3.3 million at December 31, 2010 and at $3.1 million at December 31, 2011, stabilizing at 20-22% of annual expenditures, above required minimum cash reserves.

Water Fund

The 2011 Water Fund budget of $2,618,265, excluding interfund transfers and reimbursements, represents a 3.1% decrease from its 2010 budget of $2,701,231. Included in the 2011 budget is debt service of approximately $370,000. This would provide for the 2011 principal repayments for the ARRA Water Project loans and the bond principal and interest payments associated with the water source testing and well field acquisition.

The Water Fund balance decreases from an estimated $587,446 as of January 1, 2011 to $528,864 at December 31, 2011 which remains above its minimum cash reserve.

No transfer is budgeted for 2011 to fund water system capital outlays. Significant projects are discussed in the "Capital Improvements" section below.

The 2011 Water Fund balance includes a $631,667 reimbursement to the General Fund for administrative services.

Water user rates are budgeted to increase 5.0% in 2011. This is consistent with the Five-Year Plan.

Sewer Fund

The 2011 Sewer Fund budget of $2,528,124, excluding interfund transfers, increases 1.2% from its 2010 budget of $2,497,010.

A cash transfer of $175,000 is to be made from the Sewer Fund to the Sewer Improvement Fund in 2011 to cover the major capital outlays of the sanitary sewer system.

The 2011 Sewer Fund balance includes a $508,176 reimbursement to the General Fund for administrative services.

The cash fund balance decreases from an estimate of $705,080 at January 1, 2011 to $562,394 at the end of 2011, still above its required minimum cash reserve.

Sewer user rates are budgeted to increase 1.0% in 2011. This is consistent with the Five-Year Plan.

City of Sidney

Capital Improvements

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

Significant capital improvements include:

- *Street resurfacing* is budgeted for a total of approximately $585,000. The Capital Improvement Fund will fund $490,000 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 $490,000 paid from the Capital Improvement Fund, $90,000 is from the $5 additional license fee effective January 1, 2009.)
- *Debt principal and interest payments* account for about 13.2% of the Capital Improvement Fund budget at this time.
- *Wapakoneta Avenue reconstruction, phase I*. The reconstruction of Wapakoneta Avenue from I-75 to Parkwood Street is planned for 2011. Total project cost incurred over a three-year period from 2009 to 2011 is expected to total $3,220,000. This will be funded with a $2 million grant from ODOT, a $407,780 grant from Ohio Public Works Commission (OPWC), and $650,000 from Shelby County Road & Bridges tax receipts. The City's share is expected to be $162,220, or 5% of total project cost.
- *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 2011. The cost is estimated at $350,000 with 95% federal grant funding expected.

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 $7.6 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 2.0% 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, there will not be sufficient capacity to fund the debt service of the entire water source project until the year 2017.

A summary of all debt for the City of Sidney is presented on pages 2-18 through 2-24.

CITY OF SIDNEY

OHIO

City of Sidney
2011 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	1,729,170	11,404,693	-	-	-	-	13,133,863
Intergovernmental	1,084,913	1,449,860	500,000	-	-	-	3,034,773
Assessments	225,500	500	20,000	3,000	-	-	249,000
Fees & Charges	1,611,421	323,825	150,000	8,882,503	-	15,000	10,982,749
Grants	42,320	306,396	2,791,720	1,015,871	-	-	4,156,307
Interest	115,000	7,150	-	22,560	-	-	144,710
Bond & Loan Proceeds	-	-	-	-	-	-	0
Other	174,513	58,227	20,000	94,357	152,500	1,781,504	2,281,101
Interfund Reimbursements In	1,699,385	90,000	128,843	81,315	-	-	1,999,543
Interfund Transfers In	8,959,731	126,000	2,253,933	476,500	-	-	11,816,164
Total Revenue	15,641,953	13,766,651	5,864,496	10,576,106	152,500	1,796,504	47,798,210
Expenditures:							
Salaries & Wages	8,879,959	787,857	-	2,532,395	-	728,848	12,929,059
Fringe Benefits	3,457,055	167,662	-	878,400	-	268,750	4,771,867
Contractual & Materials	2,534,375	681,467	-	3,177,840	157,000	746,654	7,297,335
Capital Outlay	6,500	427,000	5,166,191	1,239,000	-	28,000	6,866,691
Interfund Services Used	714,948	409,975	-	616,174	-	71,164	1,812,261
Debt Service	-	72,250	788,260	1,006,346	-	-	1,866,856
Repaymt of Bond Anticipation Notes	-	-	-	-	-	-	0
Interfund Reimbursements Out	-	402,222	307,052	1,290,269	-	-	1,999,543
Interfund Transfers Out	263,500	11,213,664	-	339,000	-	-	11,816,164
Total Expenditures	15,856,336	14,162,097	6,261,503	11,079,424	157,000	1,843,416	49,359,776
Increase/(Decrease) in Fund Balance	(214,383)	(395,446)	(397,007)	(503,318)	(4,500)	(46,912)	(1,561,566)
January 1, 2010 Cash Fund Balance - Projected	3,313,917	2,865,153	931,032	4,681,646	19,114	135,212	11,946,074
December 1, 2010 Fund Balance - Budgeted	3,099,534	2,469,707	534,025	4,178,328	14,614	88,300	10,384,508

2011 Budget
Budget Overview -- All Funds
Statement of Receipts, Expenditures and Fund Balances

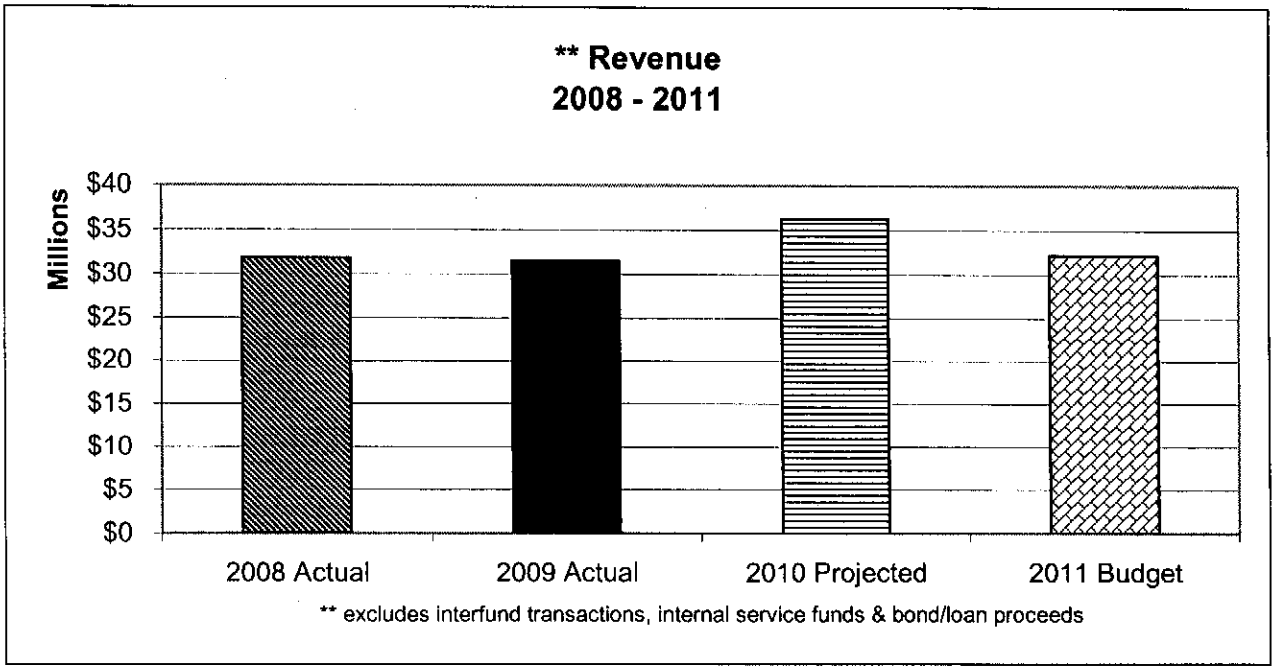
	1/1/11 Projected Cash Fund Balance	FY 2011 Estimated Revenue	FY 2011 Interfund Transfers/ Reimb. In	Total Available Funds	FY 2011 Budgeted Expenditures	FY 2011 Interfund Transfers/ Reimb. Out	FY 2011 Interfund Services / Other	12/31/11 Cash Fund Balance	Over (Under) Target as a % of Budgeted Expenditures	
General Fund										
General	3,313,917	4,982,837	10,659,116	18,955,870	14,877,889	263,500	714,948	3,099,534	20%	123,957
Subtotal	3,313,917	4,982,837	10,659,116	18,955,870	14,877,889	263,500	714,948	3,099,534		
Special Revenue Fund:										
Street	138,855	1,203,649	117,000	1,459,504	895,619	295,898	131,502	136,485	15%	2,142
State Highway Improvement	1,848	90,549	-	92,397	-	90,000	-	2,397	--	-
County Auto License	1,528	95,000	-	96,528	95,000	-	-	1,528	--	-
Municipal Income Tax	400,000	11,222,775	-	11,622,775	-	11,199,664	223,111	200,000	--	-
Convention & Visitors Bureau	3,357	48,292	-	51,649	50,000	-	-	1,649	--	-
Insurance	19,396	-	25,000	44,396	25,000	-	-	19,396	--	-
Separation Pay	441,765	-	14,000	455,765	200,000	-	-	255,765	--	-
Parking Enforcement	66,996	23,090	-	90,086	29,362	10,868	250	49,606	20%	43,734
Drug Law Enforcement	6,019	4,000	-	10,019	5,000	-	-	5,019	--	-
Law Enforcement	8,500	10,000	-	18,500	15,750	-	-	2,750	--	-
Indigent Driver Alcohol Treatment	94,804	18,000	-	112,804	20,000	-	-	92,804	--	-
Enforcement & Education	12,026	3,800	-	15,826	7,745	-	-	8,081	--	-
Health Department Building	145,206	20,000	-	165,206	12,682	5,456	-	147,068	--	-
FEMA Grant	9	-	-	9	-	-	-	9	--	-
Probation Grant	2,208	51,162	-	53,370	51,162	-	-	2,208	--	-
Municipal Court Special Projects	232,294	135,000	-	367,294	225,000	-	-	142,294	--	-
Indigent Drivers Interlock & Alcohol Monitoring	21,406	14,000	-	35,406	7,500	-	-	27,906	--	-
Municipal Court Computer	7,002	37,650	-	44,652	7,500	-	35,454	1,698	--	-
Drug Unit Grant	-	-	-	-	-	-	-	-	--	-
Fire Loss Security	-	-	-	-	-	-	-	-	--	-
Cemetery	31,257	89,185	60,000	180,442	139,434	-	19,658	21,350	15%	435
Cemetery Maintenance	701,730	3,500	-	705,230	500	-	-	704,730	--	-
Mausoleum Maintenance	24,327	350	-	24,677	-	-	-	24,677	--	-
CDBG	54,593	287,910	-	342,503	144,865	-	-	197,638	--	-
CDBG Loan	70,869	10,127	-	80,996	50,000	-	-	30,996	--	-
CDBG Program Income	9,963	-	-	9,963	9,000	-	-	963	--	-
HOME Program Income	43,781	-	-	43,781	25,000	-	-	18,781	--	-
Neighborhood Stab Prog Grant	-	-	-	-	-	-	-	-	--	-
E-911 Wireless	56,618	48,486	-	105,104	16,000	-	-	89,104	--	-
Capital Investment	14,673	-	-	14,673	-	14,000	-	673	--	-
Imprest Cash	3,100	-	-	3,100	-	-	-	3,100	--	-
CRA Fund	1,940	500	-	2,440	200	-	-	2,240	--	-
TIF - Kuther Road	32,043	29,000	-	61,043	28,825	-	-	32,218	--	-
TIF - Menards	217,040	104,626	-	321,666	75,092	-	-	246,574	--	-
Subtotal	2,865,153	13,550,651	216,000	16,631,804	2,136,236	11,615,886	409,975	2,469,707		

2011 Budget
Budget Overview -- All Funds
Statement of Receipts, Expenditures and Fund Balances

	1/1/11 Projected Cash Fund Balance	FY 2011 Estimated Revenue	FY 2011 Interfund Transfers/ Reimb. In	Total Available Funds	FY 2011 Budgeted Expenditures	FY 2011 Interfund Transfers/ Reimb. Out	FY 2011 Interfund Services / Other	12/31/11 Cash Fund Balance	Over (Under) Target as a % of Budgeted Expenditures	
Capital Projects Funds										
Capital Improvement	812,514	3,326,720	2,382,776	6,522,010	5,719,451	268,534	-	534,025	10%	169,118
Brookside Park	80,000	155,000	-	235,000	235,000	-	-	-	--	-
Special Assessment Construction	38,518	-	-	38,518	-	38,518	-	-	--	-
Subtotal	931,032	3,481,720	2,382,776	6,795,528	5,954,451	307,052	-	534,025		
Agency Funds:										
Medical Reimbursement	(5,714)	70,000	-	64,286	70,000	-	-	(5,714)	--	-
Pt. Jefferson Reserve	6,017	65,000	-	71,017	65,000	-	-	6,017	--	-
River Clean Up - Agency	18,811	17,500	-	36,311	22,000	-	-	14,311	--	-
Subtotal	19,114	152,500	-	171,614	157,000	-	-	14,614		
Enterprise Funds:										
Water	587,446	3,525,174	-	4,112,620	2,618,265	781,667	183,824	528,864	20%	5,211
Water Reserve	805,444	20,000	-	825,444	319,000	-	-	506,444	10%	449,876
Water Source Reserve	1,203,288	5,000	150,000	1,358,288	-	-	-	1,358,288	--	-
ARRA Water Projects	-	-	-	-	-	-	-	-	--	-
Sewer	705,080	3,260,237	-	3,965,317	2,528,124	697,176	177,623	562,394	20%	56,769
Sewer Improvement	807,156	96,060	175,000	1,078,216	324,000	-	-	754,216	10%	686,728
Stormwater	66,661	329,036	-	395,697	296,534	-	39,226	59,937	15%	15,457
Stormwater Improvement	9,085	-	5,915	15,000	15,000	-	-	-	--	-
Transportation	83,314	672,521	57,900	813,735	577,545	40,896	118,000	77,294	12%	7,988
Transportation Improvement	95,030	198,900	-	293,930	221,000	57,900	-	15,030	--	-
ARRA Funds - Transportation	-	-	-	-	-	-	-	-	--	-
Airport	31,538	278,746	35,000	345,284	295,865	11,255	7,500	30,664	--	-
Airport Improvement	32,092	332,500	17,500	382,092	350,000	-	-	32,092	--	-
Yard Waste	16,298	24,000	80,000	120,298	94,700	-	7,000	18,598	--	-
Solid Waste	217,345	1,185,017	-	1,402,362	1,064,010	40,375	83,001	214,976	20%	2,174
Swimming Pool	21,868	91,100	36,500	149,468	129,938	-	-	19,530	15%	39
Subtotal	4,681,646	10,018,291	557,815	15,257,752	8,833,981	1,629,269	616,174	4,178,328		
Internal Service Funds										
Service Center Building	32,184	75,950	-	108,134	81,308	-	6,280	20,546	--	-
Technology	43,599	546,460	-	590,059	549,515	-	-	40,544	--	-
Revenue Collections	52,876	498,317	-	551,193	497,369	-	39,235	14,589	--	-
Garage/Fleet Operations	6,553	675,777	-	682,330	644,060	-	25,649	12,621	--	-
Subtotal	135,212	1,796,504	-	1,931,716	1,772,252	-	71,164	88,300		
GRAND TOTALS	11,946,074	33,982,503	13,815,707	59,744,284	33,731,808	13,815,707	1,812,261	10,384,508		

CITY OF SIDNEY - 2011 BUDGET
REVENUE MULTI-YEAR COMPARISON

	2008 Actual	2009 Actual	Incr./decr. 2009 vs. 2008	2010 Projected	Incr./decr. 2010 vs. 2009	2011 Budget	Incr./decr. 2011 vs. 2010
Local Taxes	14,427,493	12,802,766	-11.3%	13,358,723	4.3%	13,133,863	-1.7%
Intergovernmental	3,031,182	2,666,279	-12.0%	2,977,803	11.7%	3,034,773	1.9%
Assessments	251,211	263,464	4.9%	253,325	-3.8%	249,000	-1.7%
Fees & Charges	10,393,670	10,079,285	-3.0%	10,422,699	3.4%	10,967,749	5.2%
Grants	1,990,956	4,811,206	141.7%	8,494,290	76.6%	4,156,307	-51.1%
Other	1,700,180	1,375,171	-19.1%	764,305	-44.4%	644,307	-15.7%
Subtotal	31,794,692	31,481,153	-1.0%	36,271,145	15.2%	32,185,999	-11.3%
Memo data: Interfund transfers:	15,727,903	12,290,011	-21.9%	12,015,917	-2.2%	11,816,164	-1.7%
Memo data: Interfund reimbursements:	1,816,983	1,747,570	-3.8%	1,892,455	8.3%	1,999,543	5.7%
Memo data: Internal Service Funds:	1,428,945	1,813,828	26.9%	1,832,950	1.1%	1,796,504	-2.0%
Memo data: Bond/note/loan Proceeds:	1,767,328	1,570,000	-11.2%	4,166,580	165.4%	0	-100.0%
Total	52,535,851	48,902,562	-6.9%	56,179,047	14.9%	47,798,210	-14.9%



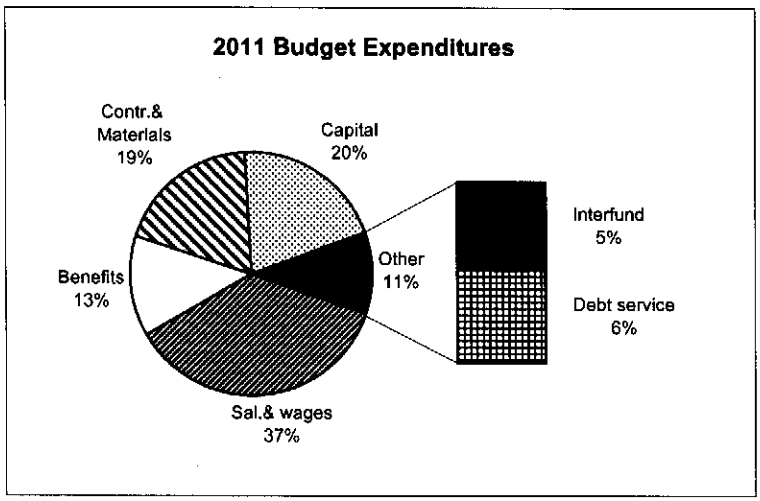
CITY OF SIDNEY - 2011 BUDGET
EXPENDITURES *- MULTI-YEAR COMPARISON

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	% incr/decr vs prior yr budget
Salaries and Wages	12,321,546	12,412,226	12,588,119	12,273,314	12,200,211	-3.1%
Fringe Benefits	4,498,091	4,424,356	4,504,597	4,543,643	4,503,117	-0.0%
Contractual and Materials	6,849,478	6,394,305	6,607,341	6,262,107	6,393,682	-3.2%
Interfund Services Used	1,619,612	1,783,703	1,810,754	1,788,301	1,741,097	-3.8%
	25,288,727	25,014,590	25,510,811	24,867,365	24,838,106	-2.6%
Capital Outlay	6,268,647	7,766,768	6,918,821	13,284,274	6,838,691	-1.2%
Debt Service	2,308,817	2,355,514	1,971,183	1,697,101	1,866,856	-5.3%
	8,577,464	10,122,282	8,890,004	14,981,375	8,705,547	-2.1%
Subtotal	33,866,191	35,136,871	34,400,815	39,848,740	33,543,653	-2.5%
Memo data: Internal Service Funds:	1,915,940	1,782,788	1,862,202	1,808,189	1,843,416	
Memo data: Agency Funds:	169,764	162,424	180,000	144,669	157,000	
Memo data: Interfund transfers & reimbursements:	17,768,298	14,037,580	14,101,155	13,908,372	13,815,707	
Memo data: Repayment of Bond Anticipation Notes:	0	665,216	1,593,491	1,593,485	0	
Total	53,720,193	51,784,880	52,137,663	57,303,455	49,359,776	

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

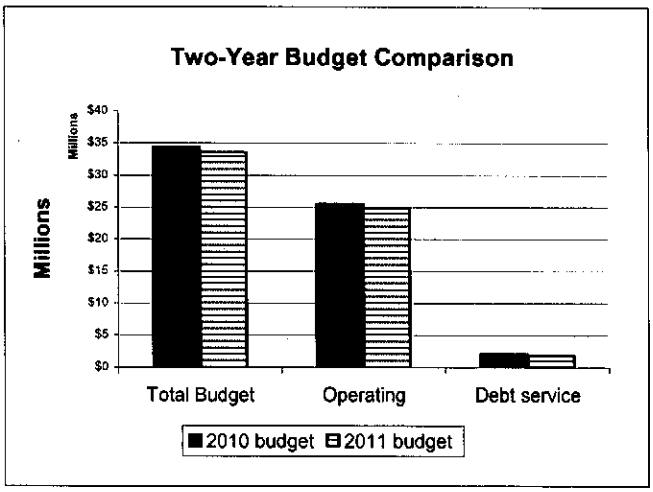
2010 budget includes appropriations as adjusted upward or downward by supplemental appropriation ordinances

CITY OF SIDNEY - 2011 BUDGET
EXPENDITURES * ANALYSIS

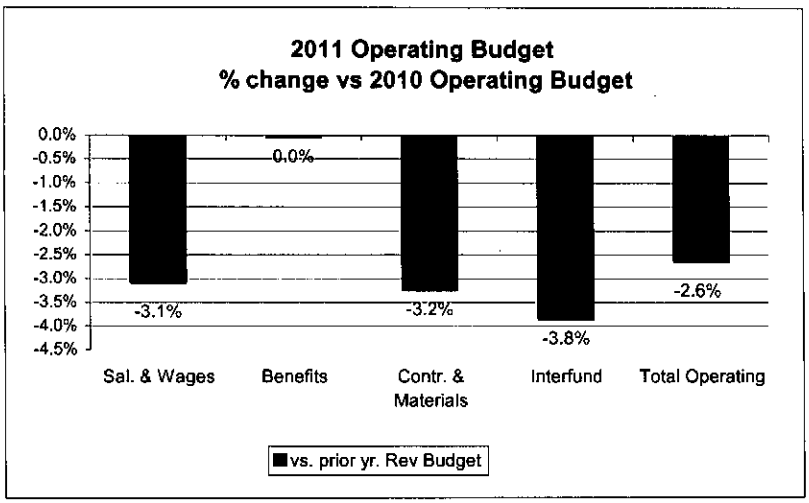


Wages and benefits comprise 50% of the total budget. Capital outlay and principal and interest payments to finance capital outlay make up 26% of the budget.

Total budget, excluding agency funds, internal service funds and interfund transfers / reimbursements, decreases 2.5% in 2011, from $34.4 million to $33.5 million.



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



Total 2011 operating budget decrease 2.6% from the 2010 budget.

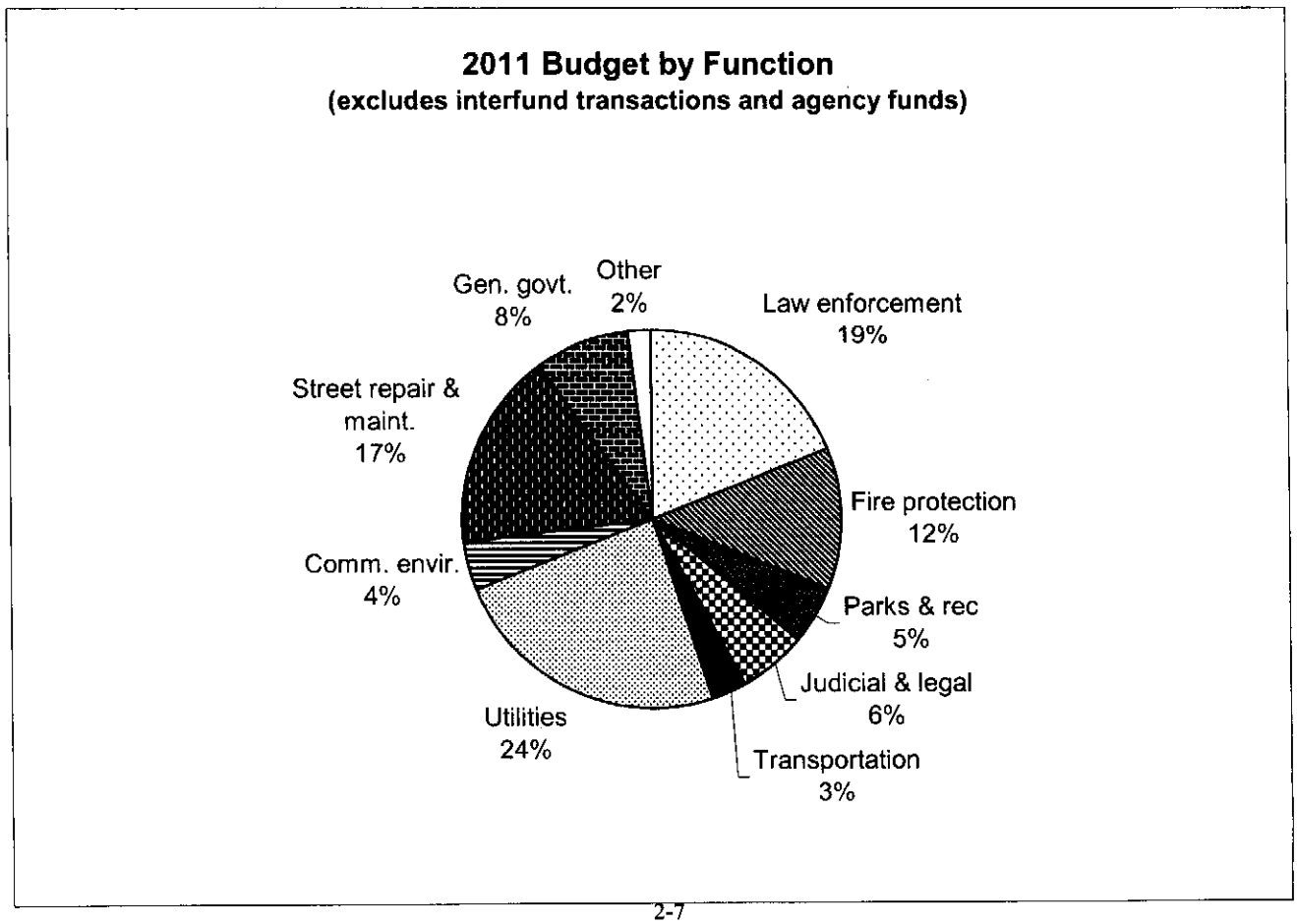
Salaries and wages decrease 3.1% from original budget, while fringe benefits stay constant to prior year's budget.

Contractual & materials expenses decrease 3.2% and interfund expenses decline 3.8% as compared to 2010 budget.

These reductions reflect staff's efforts to reduce expenditures in response to difficult economic times.

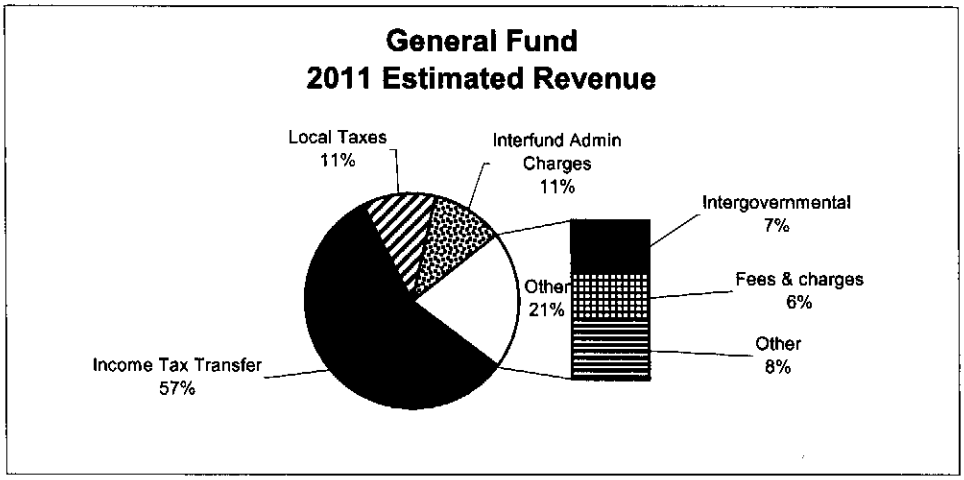
CITY OF SIDNEY
2011 BUDGETED EXPENDITURES BY FUNCTION

Function	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Total	
Law Enforcement	5,590,823	74,107	722,551	-	-	-	6,387,481	19.0 %
Fire protection	4,069,514	-	86,400	-	-	-	4,155,914	12.4 %
Judicial & Legal	1,296,885	346,616	213,675	-	-	-	1,857,176	5.5 %
Parks & recreation	1,247,999	-	270,000	129,938	-	-	1,647,937	4.9 %
Street repair & maintenance	-	1,122,121	4,476,825	-	-	-	5,598,946	16.7 %
Community environment	1,073,578	279,065	30,000	-	-	-	1,382,643	4.1 %
Health	-	172,274	-	-	-	-	172,274	0.5 %
General government	2,057,038	552,028	155,000	-	-	-	2,764,066	8.2 %
Airport	-	-	-	653,365	-	-	653,365	1.9 %
Utility-Water	-	-	-	3,121,089	-	-	3,121,089	9.3 %
Utility-Sewer	-	-	-	3,029,747	-	-	3,029,747	9.0 %
Utilities-Solid Waste	-	-	-	1,248,711	-	-	1,248,711	3.7 %
Utility-Stormwater	-	-	-	350,760	-	-	350,760	1.0 %
Transportation systems	-	-	-	916,545	-	-	916,545	2.7 %
Utilities-Other	257,000	-	-	-	-	-	257,000	0.8 %
Subtotal	15,592,836	2,546,211	5,954,451	9,450,155	-	-	33,543,653	100.0 %
Memo data: Internal Service Funds:						1,843,416	1,843,416	
Memo data: Agency Funds:					157,000	-	157,000	
Memo data: Repayment of bond anticipation notes:				0			0	
Memo data: Interfund transfers & reimbursements:	263,500	11,615,886	307,052	1,629,269	-	-	13,815,707	
Total	15,856,336	14,162,097	6,261,503	11,079,424	157,000	1,843,416	49,359,776	



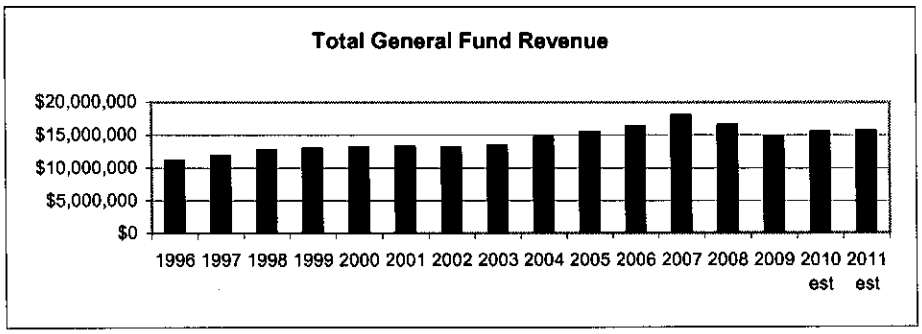
MAJOR REVENUE SOURCES BY FUND
GENERAL FUND

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 was certainly felt in Sidney. For 2008 and 2009, the drop in income tax collections of nearly 20% over the two-year period was the primary factor in an almost 17% decline in General Fund revenue from 2007 to 2009. With an expected 4.6% increase in 2010 income tax collections compared to 2009 and an increase in administrative expenses reimbursed by other funds, total General Fund revenue is expected to increase about 5% as compared to 2009. Looking ahead to 2011 budget, total General Fund revenue is expected to increase approximately 1% over 2010 projected. Additional fund balance of $450,000, currently held in the Muncipal Income Tax Fund, will be distributed 80% to General Fund and 20% to Capital Improvement Fund by the end of 2011.

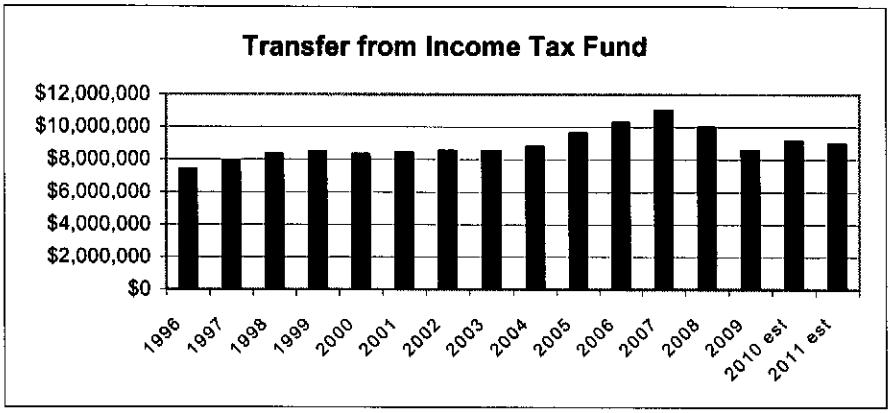


MAJOR REVENUE SOURCES BY FUND
GENERAL FUND

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 57% 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 increase in 2010 tax collections and a decline in tax collections budgeted for 2011, the funds transferred to the General Fund are budgeted accordingly.



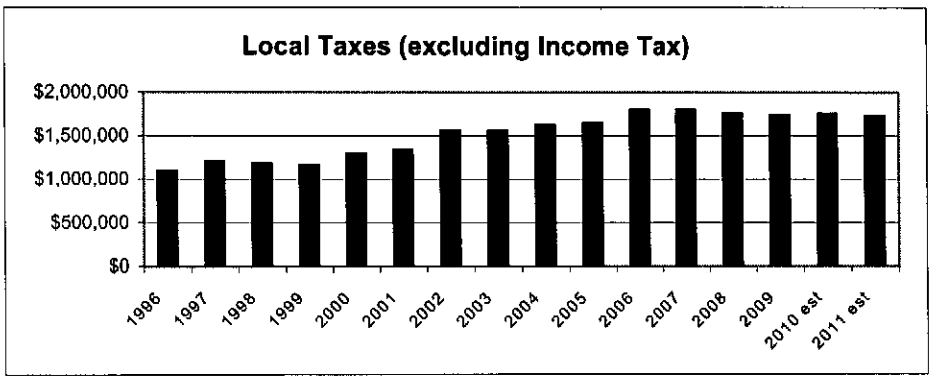
Local taxes

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 $193,000 in 2011, with 75% going to the General Fund and 25% to the Convention and Visitors' Bureau Fund. These receipts have declined since 2007 likely due to the effects of the recession and subsequent decline in travel, as experienced in much of the country. The 2011 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 2011 budget estimate for property taxes is based on a minimal increase from 2010 projected for all except tangible personal property. Tangible personal property tax for 2011 is expected to decline as the phase-out from the State of Ohio will begin to take effect.

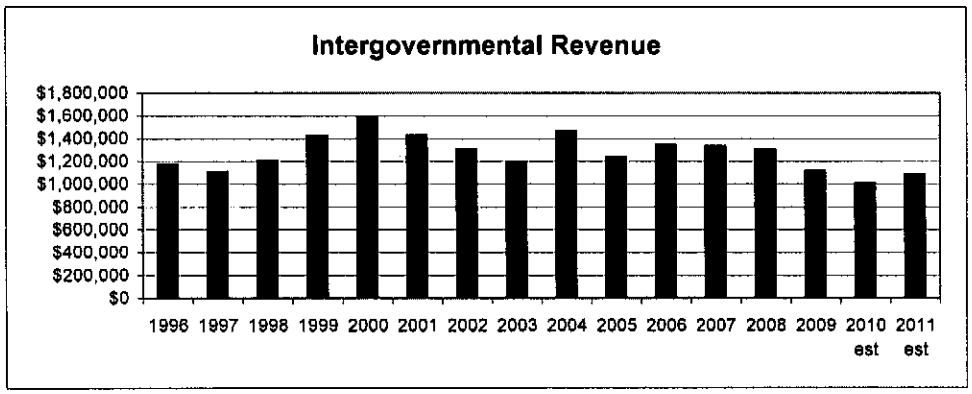


MAJOR REVENUE SOURCES BY FUND
GENERAL FUND

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. Since 2008, the level of distributions from this Local Government Fund is to be tied to a designated percentage of state tax revenues, thus increasing or decreasing depending upon the change in state tax receipts. Revenue estimates given to the City from the State indicate a 5% increase in distributions in 2011. However, there is concern shared by many municipalities around the state that the Local Government Fund is at risk of being reduced or eliminated during the next biennial State of Ohio budget which runs from July 2011 to June 2013. The City receives approximately $812,000 from this source of revenue. Based on this concern, no increase has been included in this budget. If distributions are severely reduced and the level of General Fund cash reserves is in jeopardy of falling below the minimum cash reserve, future budget reductions will be necessary.

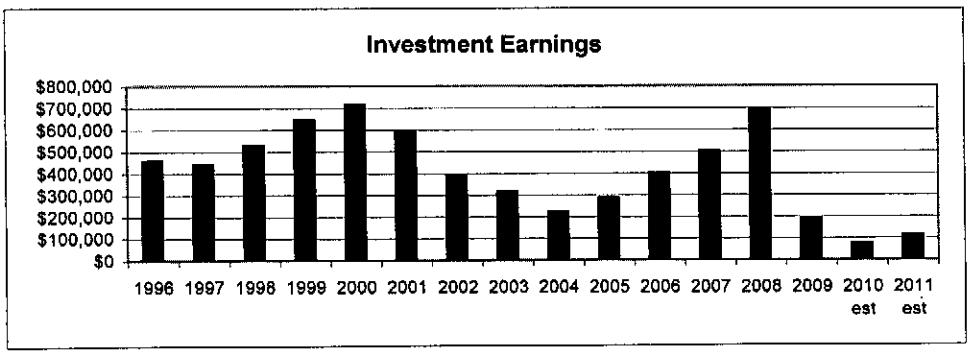
The budget estimate for these sources is largely based upon historical trends and current events at the state level.



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 2009, 2010 projected and 2011 budget.

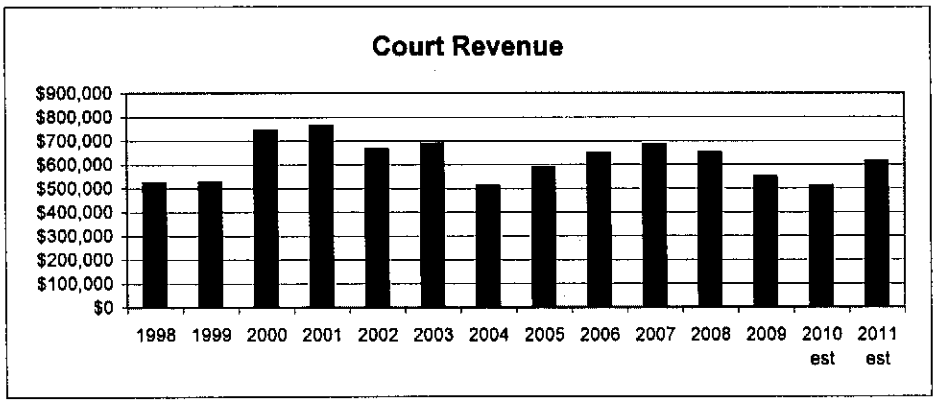


MAJOR REVENUE SOURCES BY FUND
GENERAL FUND

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 8,000 for 2011). 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 2011 budget, a recovery from 2010 estimated is used.

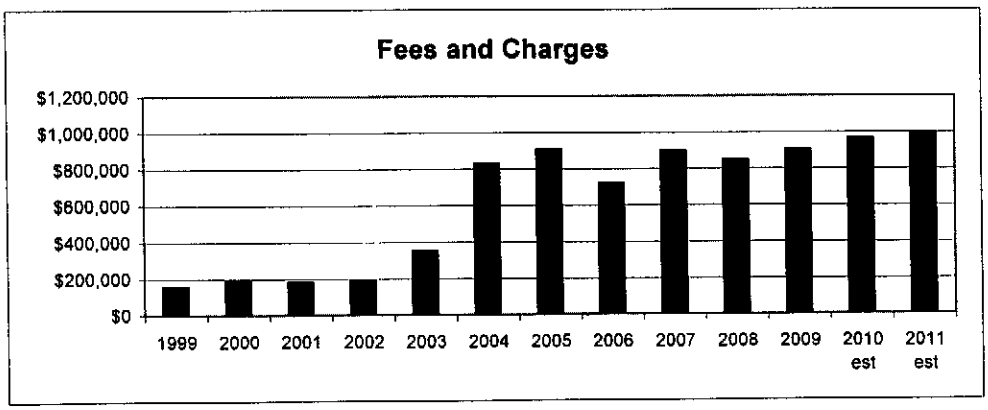


Fees and charges

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.

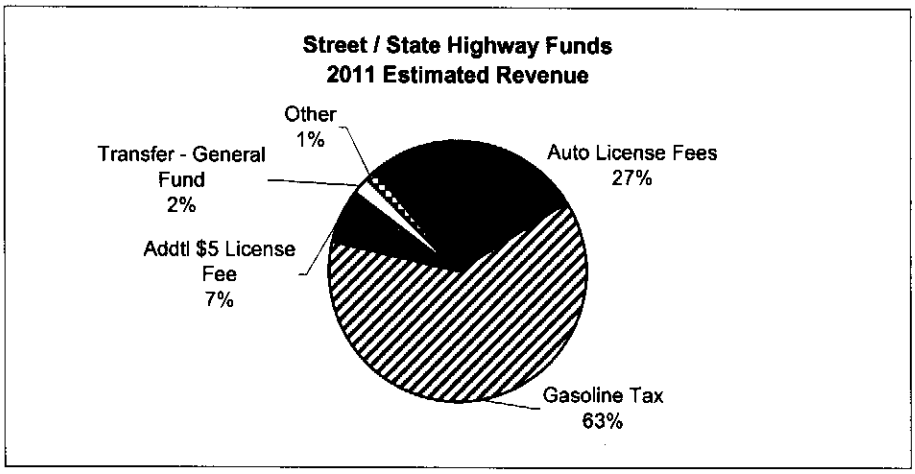
During 2006, the EMS fee declined primarily due to a drop in number of billable transports and a slowdown in the processing of claims by the third party billing service. EMS revenue rebounded in 2007 as a result of improved bill collections. These fees were down slightly in 2008 because the City changed third party processors for billing and there was a lag in claims processing during the changeover. EMS fee receipts rebounded in 2009. A reduction in the Medicare allowable amount has resulted in a slightly lower expectation for 2010 receipts. A modest 3% increase is included in 2011 projected.

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 projection reflects this 5% fee being in place throughout the entire year. A modest 3% increase is included in 2011 projected.



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.

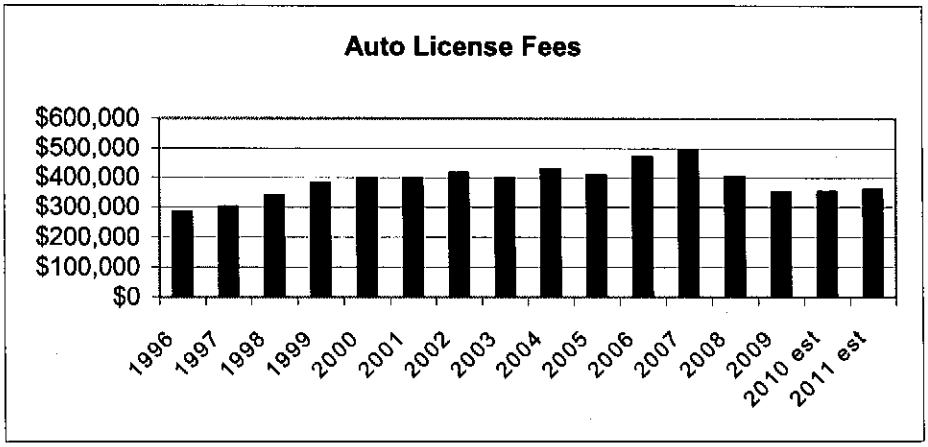


Major sources of revenue are:

Auto License Fees

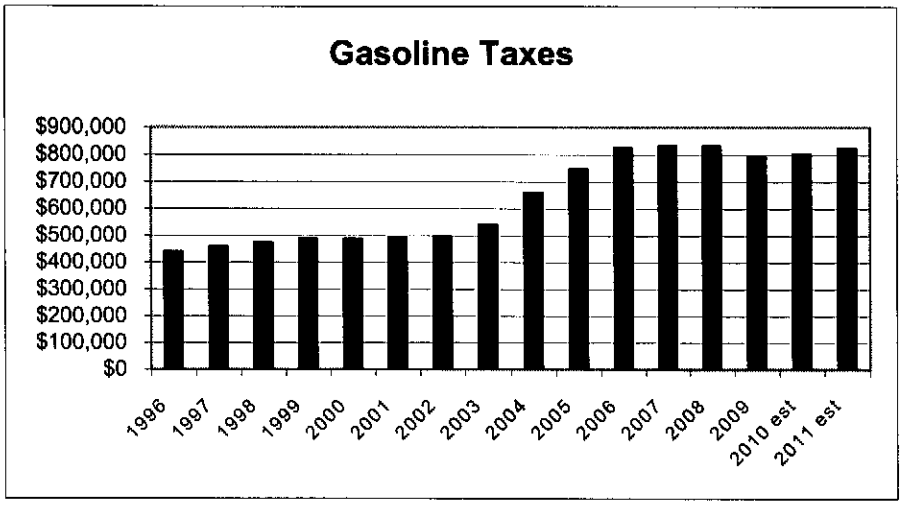
34% of the State of Ohio's motor vehicle license fees (which vary according to the type and weight of vehicles) is distributed to the municipalities in which registration occurs. The remaining 66% is distributed to counties and townships. Seven-and-one-half percent (7.5%) of the amounts received must 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 2011 budget was based on recent trends.



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 2011 indicates a leveling off of those receipts.

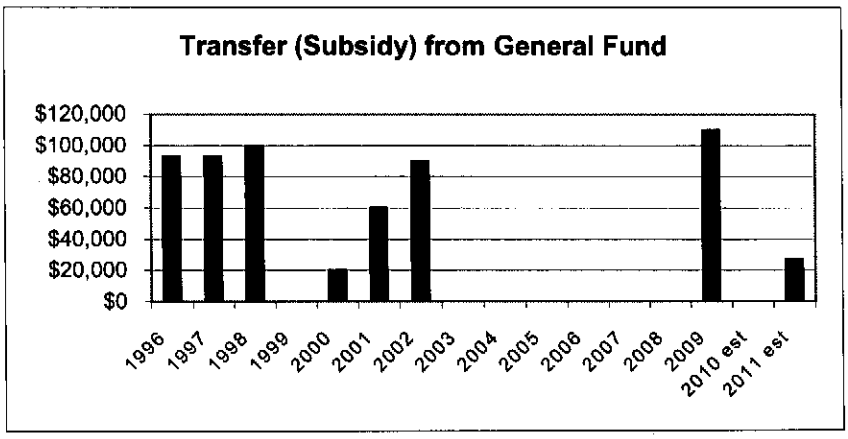


Transfer from General Fund

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 was reduced to zero for 2010. With continued sluggish revenue and with a portion of the Public Works Director position to be charged to street administration, a $27,000 subsidy from the General Fund is planned.

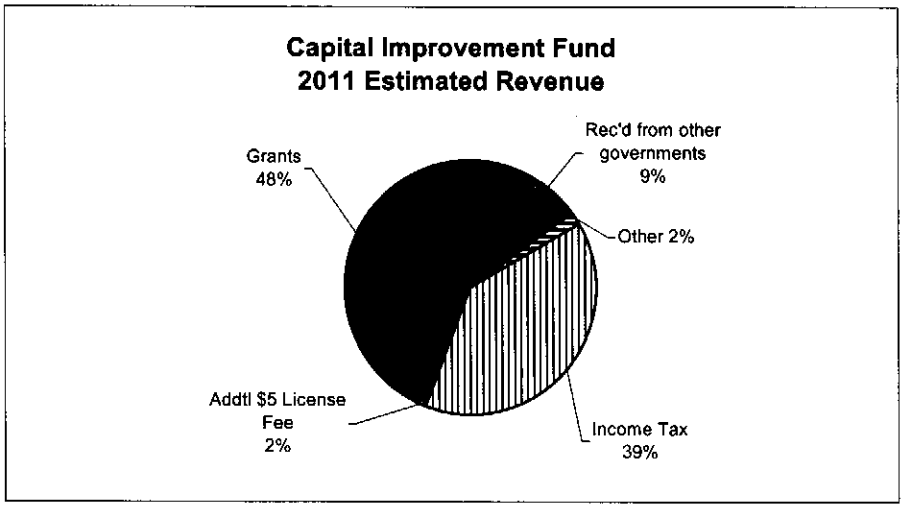


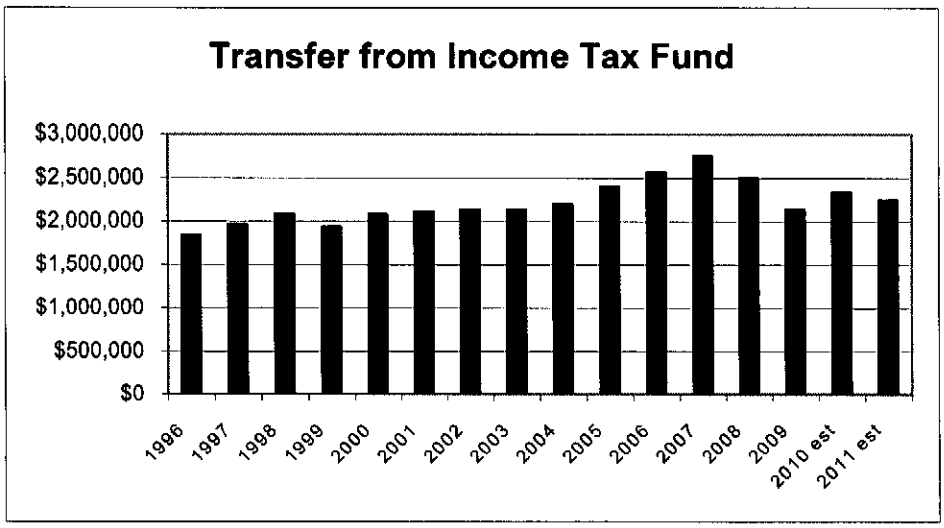
MAJOR REVENUE SOURCES BY FUND
CAPITAL IMPROVEMENT FUND

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

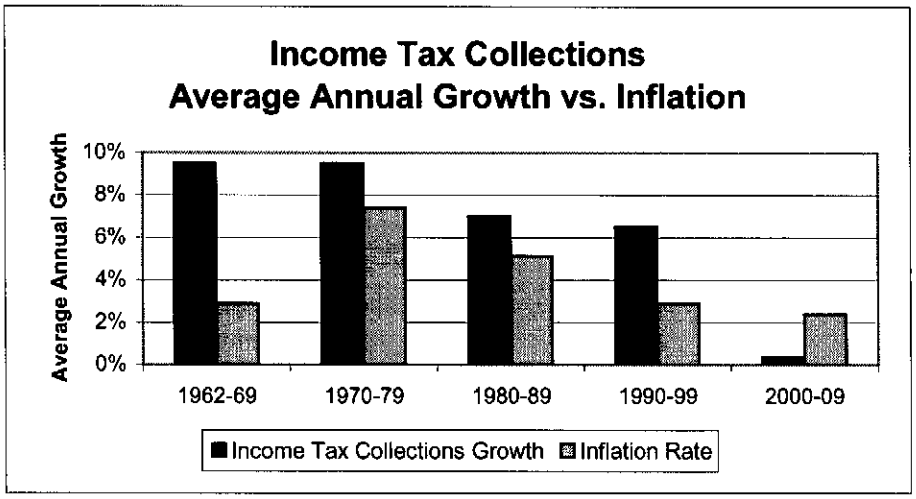
Effective January 1, 2009, an additional $5 per vehicle permissive license fee was adopted. This has generated an additional $88,000 to $92,000 per year. These receipts are to be reimbursed to the Capital Improvement Fund in order to provide additional funding for contract street resurfacing and curb 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.

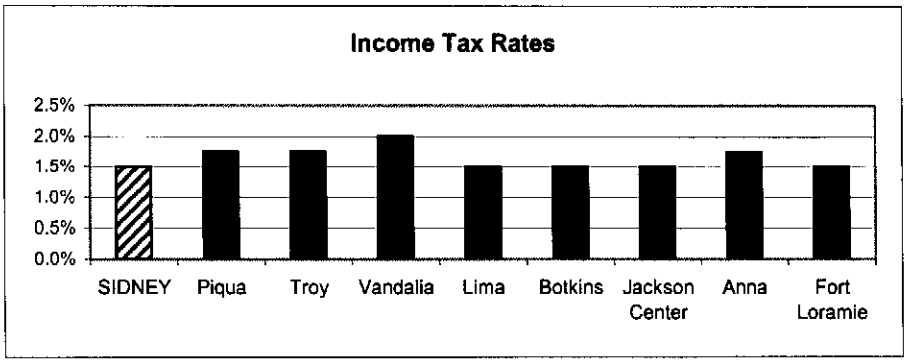
Income Tax Revenue

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. This past decade (2000-2009) is the first decade tax collections did not keep pace with inflation.

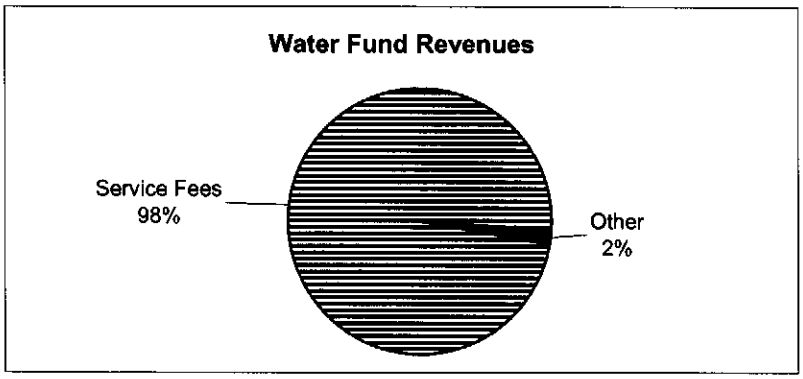
The most recent estimates include a 4.6% increase in 2010 followed by 1.7% decrease in 2011.



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

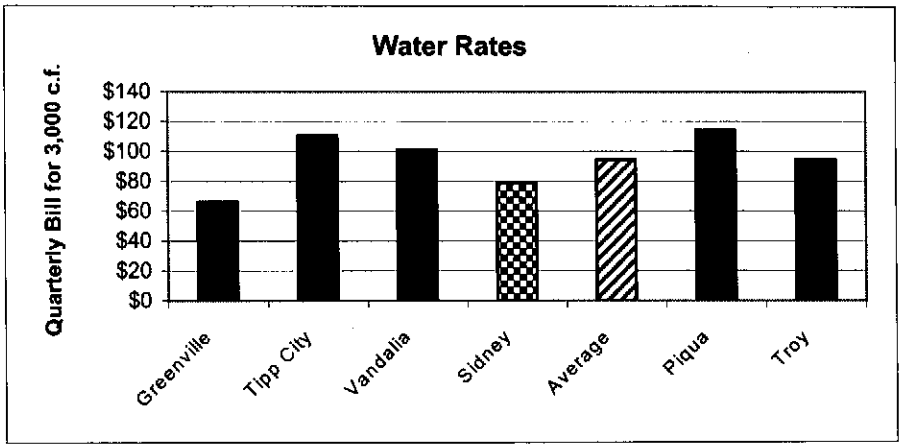
These are the metered water charges paid by users of the service and new connection fees.

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 2011 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 through 2010. The 5% rate adjustment in 2008 through 2011 is necessary to accumulate sufficient resources to fund the water source project. The last increase before 1998 was a 34% increase in 1982.

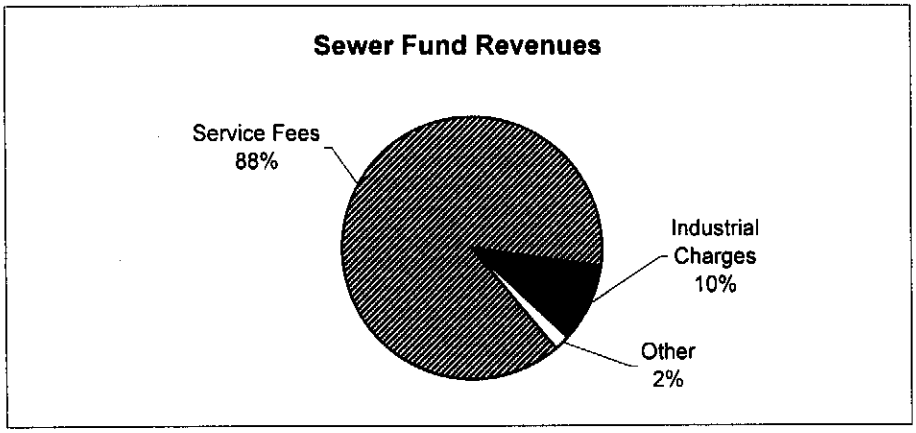
Given an expected 1% increase in sewer rates for 2011, the average user could expect an increase of 3% in their utility bill.

The March 2010 City of Oakwood survey of 68 area communities shows that Sidney's water rates are 17% 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.

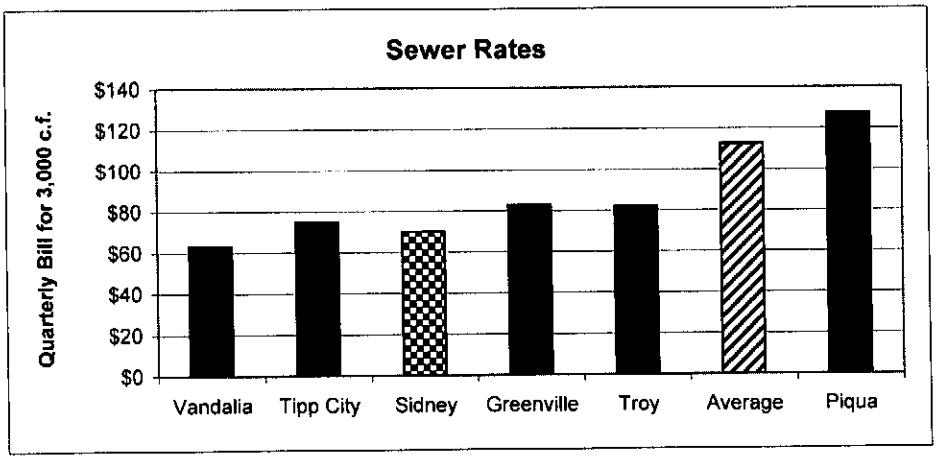
Per the City's Statement of Financial Policy, sewer rates are reviewed on an annual basis and adjusted to allow charges to grow at a rate that keeps pace with the cost of providing the service. Projected cash needs for at least five years into the future are considered when establishing rates. This policy 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 2011. 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 through 2010.

Industrial Charges

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

A March 2010 survey of 63 area communities shows that Sidney's sewer rates are 38% below the area average.

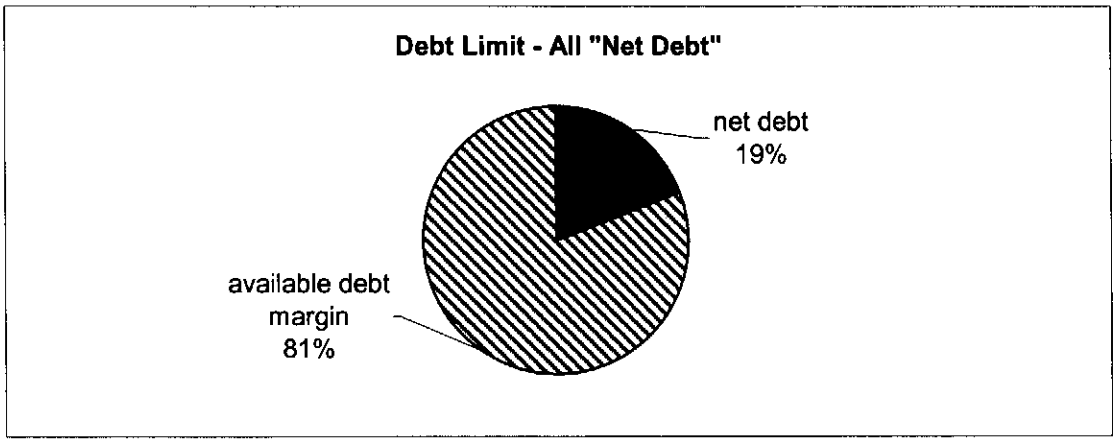


CITY OF SIDNEY
DEBT LIMITS

Debt Limit - All "Net Debt"

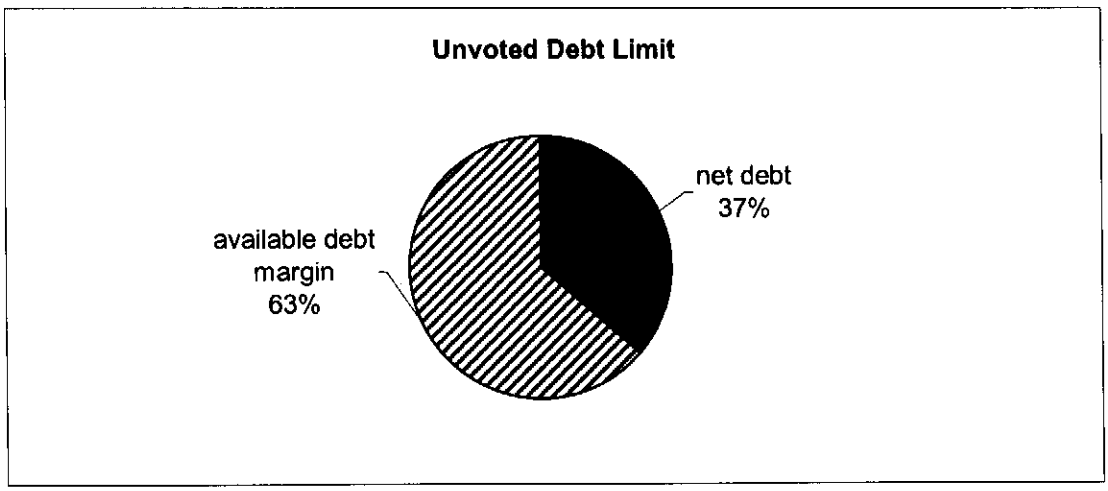
"Net debt" may not exceed 10.5% of the assessed property tax valuation. Net debt excludes self-supporting debt issued for water and sewer facilities. The net debt outstanding are G.O. bonds for the construction of the new municipal court facility and G.O. bonds for the construction of the new police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

With assessed property tax valuation of $379,705,390, the City's legal debt capacity is $39,869,066. The City has used only 19% of its legal debt capacity.



Unvoted Debt Limit

Debt not approved by the voters may not exceed 5.5% of the assessed property tax valuation. Since the assessed property tax valuation was $379,705,390, the City's unvoted debt limit may be $20,883,796. With net debt subject to this limit of $7,625,000, the City has used 37% of its debt limit.



CITY OF SIDNEY
DEBT CAPACITY

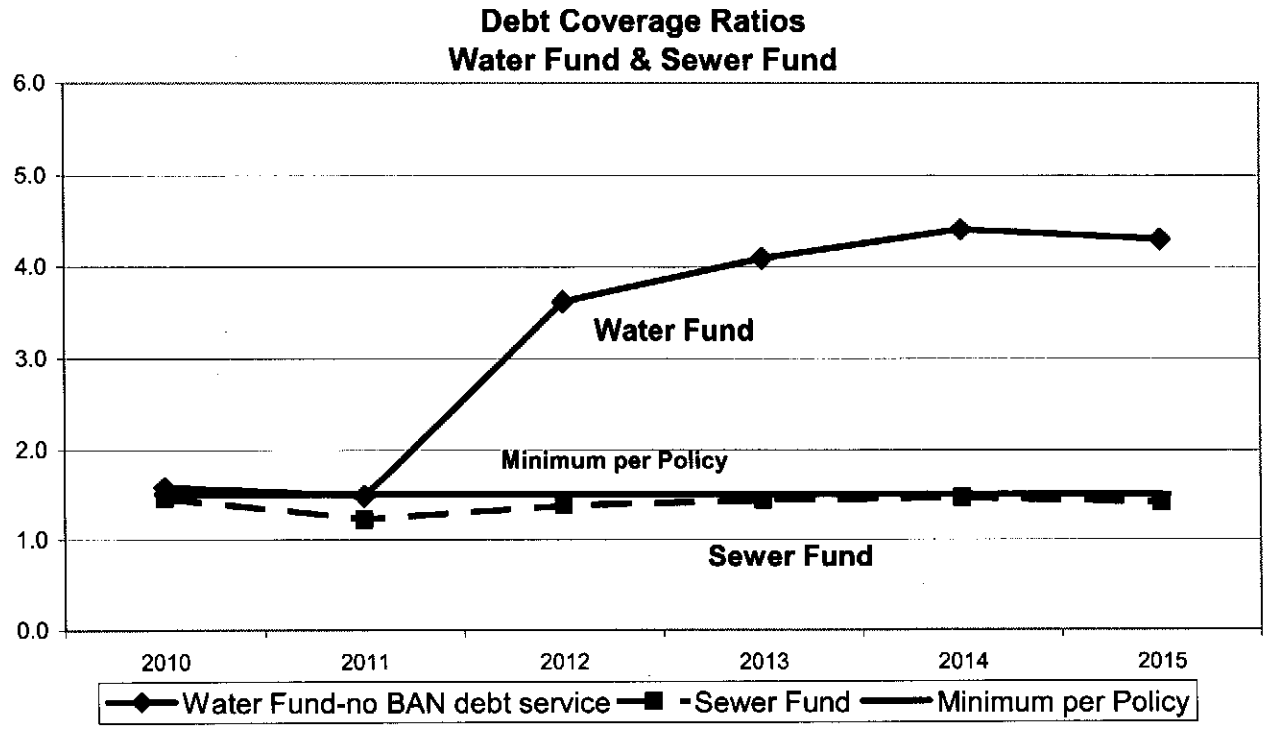
The City of Sidney's Debt Policy establishes debt affordability guidelines. For self-supported debt (e.g., debt repaid from Water and Sewer system revenues), the guideline is in the form of a Debt Coverage Ratio. Tax-supported debt is restricted to a percentage of assessed property tax value.

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 at the 1.5 threshold in 2011. After the 28% projected increase in water rates in 2012, 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 2011-2015 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 Ratio = (operating revenues + investment income – operating expenses + depreciation and amortization) / annual debt service payments

CITY OF SIDNEY
DEBT CAPACITY

Self-Supported Debt

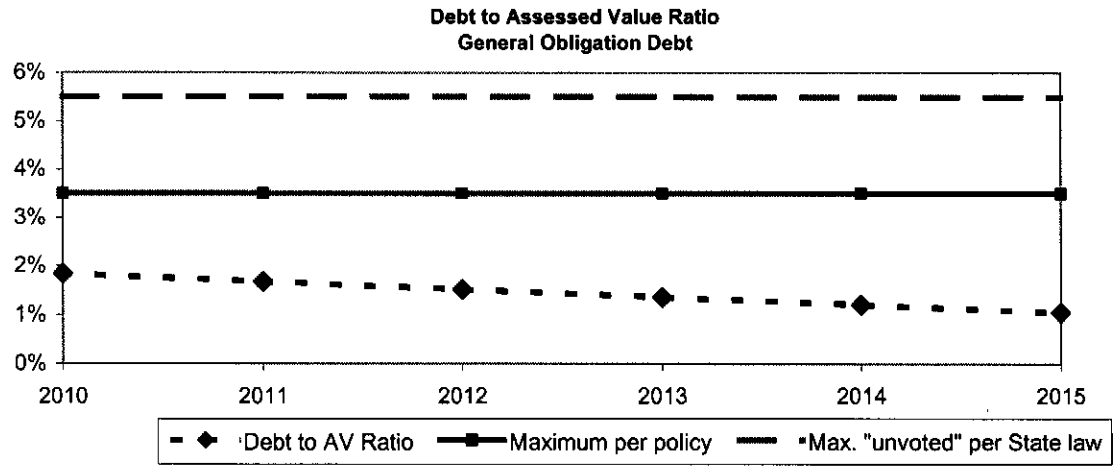
Fund -->	Water		Water		Water		Water		Sewer		*TOTAL*
Type of debt	O.W.D.A. Loan		O.W.D.A. Loan		G.O. - Self-supporting		Recovery Zone Economic Development Bonds - Taxable G.O. - Self-supporting		G.O. - Self-supporting		
Purpose	ARRA-funded water projects		ARRA-funded water projects		water source testing		water source property acquisition & project costs		sewer system improvements		
Repay-ment source	water charges		Northbrook Mobile Home Park (NMHP) owner		water charges		water charges		sewer charges		
Rate	0.00%		0.00%		4.01% avg		3.20% avg (net of Federal Govt subsidy)		4.52% avg		
Amount issued	$4,396,202		$315,540		$705,000		$2,542,000		$6,900,000		
Year issued	2009		2009		2010		2010		2001		
Maturity year	2029		2029		2040		2040		2022		
1/1/10 Principal Balance	$4,396,202		$315,540		N/A		N/A		$6,135,000		*$10,846,742*
	Principal	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	*Total Debt Service*
2010	$219,810	$0	$15,777	$0	$0	$12,610	$0	$0	$365,000	$277,299	*$890,496*
2011	$219,810	$0	$15,777	$0	$5,000	$28,550	$5,000	$95,879	$375,000	$261,330	*$1,006,346*
2012	$219,810	$0	$15,777	$0	$15,000	$28,450	$45,000	$80,121	$390,000	$244,830	*$1,038,988*
2013	$219,810	$0	$15,777	$0	$15,000	$28,150	$45,000	$78,773	$405,000	$227,670	*$1,035,180*
2014	$219,810	$0	$15,777	$0	$15,000	$27,850	$45,000	$77,423	$425,000	$209,850	*$1,035,710*
2015	$219,810	$0	$15,777	$0	$15,000	$27,550	$45,000	$76,075	$445,000	$190,725	*$1,034,937*
2016-2020	$1,099,050	$0	$78,885	$0	$90,000	$130,325	$255,000	$359,093	$2,535,000	$635,263	*$5,182,616*
2021-2025	$1,099,050	$0	$78,885	$0	$100,000	$111,378	$330,000	$316,828	$1,195,000	$83,481	*$3,314,622*
2026-2030	$879,242	$0	$63,108	$0	$125,000	$89,000	$425,000	$261,973	-	-	*$1,843,323*
2031-2035	-	-	-	-	$145,000	$60,525	$575,000	$186,615	-	-	*$967,140*
2036-2040	-	-	-	-	$180,000	$24,750	$772,000	$79,530	-	-	*$1,056,280*

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.



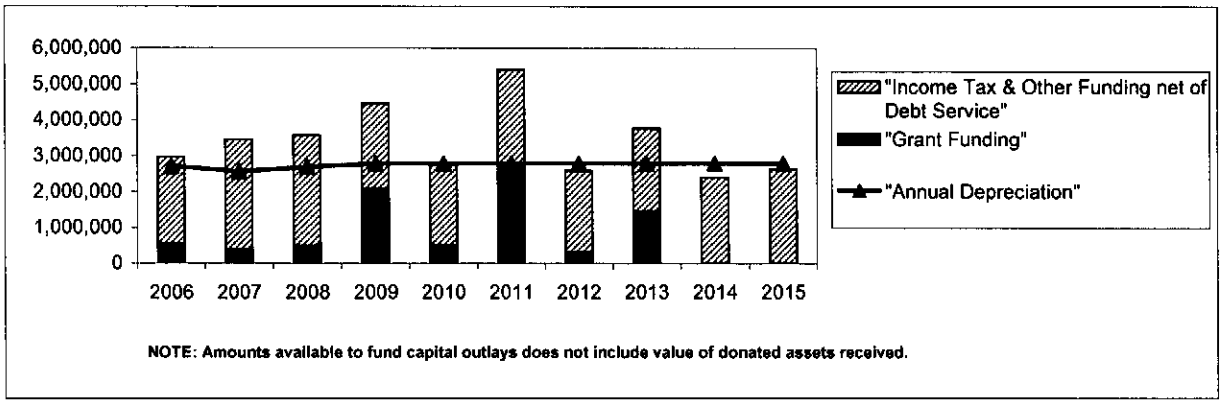
Tax-Supported Debt						
Fund -->		**Capital Improvement**		**Capital Improvement**		
Type of debt		G.O.		G.O.		
Purpose		construct police facility		renovate municipal		
Repayment source		property tax		property tax		
Rate		4.32% avg		4.62% avg		
Amount issued		$7,600,000		$2,765,000		
Year issued		2004		1998		
Maturity year		2024		2018		
1/1/10 Principal Balance		$6,100,000		$1,525,000		
		Principal	**Interest**	**Principal**	**Interest**	**Total Debt Service**
	2010	$320,000	$262,385	$140,000	$69,975	$792,360
	2011	$325,000	$249,585	$150,000	$63,675	$788,260
	2012	$335,000	$236,585	$155,000	$56,925	$783,510
	2013	$345,000	$223,185	$160,000	$49,950	$778,135
	2014	$355,000	$209,385	$170,000	$42,550	$776,935
	2015	$370,000	$195,185	$175,000	$34,688	$774,873
	2016-2020	$2,065,000	$734,835	$575,000	$53,882	$3,428,717
	2021-2024	$1,985,000	$236,390	-	-	$2,221,390

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.

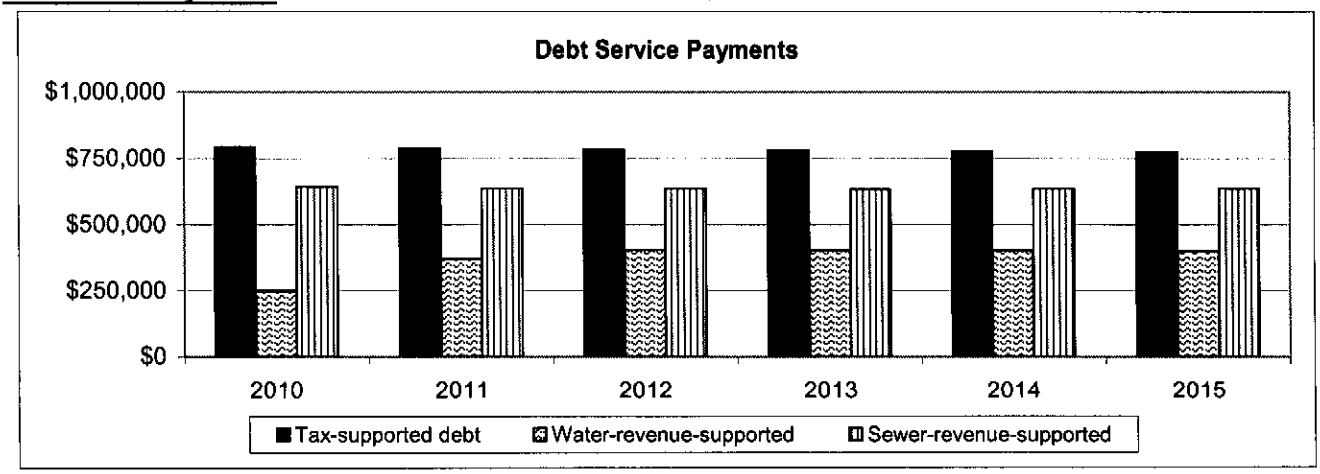
The City's Debt Policy provides that the City will set aside annual cash allocations to fund the renewal and replacement of capital assets. For the Capital Improvement Fund, the annual budgetary allocation for renewal and replacement should, on average, be no less than the amount reported in the most 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.



The difficulty in funding the replacement and renewal of capital assets 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 in 2006. 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, long-term bonds totalling $700,000 were issued to re-finance these bond anticipation notes. 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.

Fund -->	**TIF - Menards Fund**		
Type of debt	G.O. - Self-supporting		
Purpose	Sewer Infrastructure		
Repayment source	PILOT's (payment in lieu of taxes)		
Rate	4.01%		
Amount issued	$700,000		
Year issued	2010		
Maturity year	2025		
1/1/10 Principal Balance	N/A		
	Principal	**Interest**	***Total Debt Service***
2010	$0	$10,346	*$10,346*
2011	$30,000	$23,425	*$53,425*
2012	$40,000	$22,825	*$62,825*
2013	$40,000	$22,025	*$62,025*
2014	$40,000	$21,225	*$61,225*
2015	$45,000	$20,425	*$65,425*
2016-2020	$235,000	$81,450	*$316,450*
2021-2025	$270,000	$33,400	*$303,400*

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, long-term bonds totalling $245,000 were issued to re-finance these bond anticipation notes. 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.

Fund -->	**TIF - Kuther Road Fund**		
Type of debt	G.O. - Self-supporting		
Purpose	Water & sewer infrastructure		
Repayment source	PILOT's (payment in lieu of taxes)		
Rate	4.01%		
Amount issued	$245,000		
Year issued	2010		
Maturity year	2030		
1/1/10 Principal Balance	N/A		
	Principal	**Interest**	***Total Debt Service***
2010	$0	$3,898	*$3,898*
2011	$10,000	$8,825	*$18,825*
2012	$10,000	$8,625	*$18,625*
2013	$10,000	$8,425	*$18,425*
2014	$10,000	$8,225	*$18,225*
2015	$10,000	$8,025	*$18,025*
2016-2020	$50,000	$35,575	*$85,575*
2021-2025	$60,000	$25,675	*$85,675*
2026-2030	$85,000	$11,437	*$96,437*

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

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2011 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2008 FTE	2009 FTE	2010 FTE	2011 FTE
GENERAL FUND					
CITY COUNCIL					
CITY COUNCIL (7 COUNCIL MEMBERS)	P	- - -	- - -	- - -	- - -
CITY CLERK**	F	1.00	1.00	0.50	0.50
** City Clerk is being temporarily filled 50% by City Administration's Office Manager. To be re-evaluated during 1st quarter 2011.					
TOTAL		**1.00**	**1.00**	**0.50**	**0.50**
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	0.50	0.50
** Office Manager is temporarily spending 50% of her time performing City Clerk duties. To be re-evaluated during 1st quarter 2011.					
TOTAL		**2.85**	**2.85**	**2.35**	**2.35**
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	0.75	0.75
ACCOUNT CLERK I	F	1.00	1.00	1.00	1.00
** Accountant is temporarily assisting with Purchasing while Purchasing Manager's position is vacant.					
TOTAL		**5.00**	**5.00**	**4.75**	**4.75**
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	0.00	0.00	0.00
H.R. COORDINATOR	F	0.00	1.00	1.00	1.00
TOTAL		**2.00**	**2.00**	**2.00**	**2.00**
PURCHASING					
PURCHASING MANAGER**	F	1.00	0.60	0.00	0.00
ACCOUNTANT***	F	0.00	0.00	0.25	0.25
SECRETARY	F	0.50	0.50	0.50	0.50
** Purchasing Manager position (authorized 1.0 FTE) is being kept vacant temporarily					
*** Accountant is temporarily performing Purchasing tasks while Purchasing Manager's position is vacant.					
TOTAL		**1.50**	**1.10**	**0.75**	**0.75**

* A full-time equivalent is 2,080 annual hours (2,808 for firefighters)

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2011 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2008 FTE	2009 FTE	2010 FTE	2011 FTE
CITY HALL					
CLERICAL AIDE	P	1.00	1.00	1.00	1.00
PT LABORER I**	P	0.63	0.00	0.00	0.00
** PT Laborer position (authorized .63 FTE) is being kept vacant temporarily					
TOTAL		**1.63**	**1.00**	**1.00**	**1.00**
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	0.57	0.40
CLERK TYPIST I	F	1.00	1.00	1.00	1.00
CUSTODIAN	P	0.50	0.50	0.46	0.46
EVIDENCE / PROPERTY CLERK***	P	0.50	0.50	0.00	0.00
** Part-time Clerk Typist II (authorized FTE of .61) is temporarily performing both Clerk Typist tasks and Police Communications Technician as needed with a part-time schedule.					
*** The Evidence / Property Clerk position (authorized FTE of .50) is being kept vacant temporarily					
TOTAL		**5.61**	**5.61**	**5.03**	**4.86**
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	21.00	20.50
** Patrol Officer position (authorized 1.0 FTE) is being kept vacant temporarily. Following anticipated retirement in 2011, another patrol officer position is expected to be kept vacant temporarily.					
TOTAL		**29.00**	**29.00**	**28.00**	**27.50**
POLICE - COMMUNICATIONS					
CAPTAIN	F	1.00	1.00	1.00	1.00
COMMUNICATIONS TECHNICIAN**	F	9.00	9.00	8.00	8.00
COMMUNICATIONS TECHNICIAN**	P	1.48	1.48	1.89	1.49
** One Full-Time Communications Technician position is being kept vacant temporarily. As a result, the part-time technicians will work additional hours.					
TOTAL		**11.48**	**11.48**	**10.89**	**10.49**
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**

* A full-time equivalent is 2,080 annual hours (2,808 for firefighters)

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2011 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2008 FTE	2009 FTE	2010 FTE	2011 FTE
POLICE - COMMUNITY RESOURCES					
COMMUNITY RESOURCE OFFICER	F	3.00	3.00	3.00	3.00
TOTAL		**3.00**	**3.00**	**3.00**	**3.00**
TOTAL - POLICE DEPARTMENT		**55.09**	**55.09**	**52.92**	**51.85**
FIRE DEPARTMENT					
FIRE - ADMINISTRATION					
FIRE CHIEF	F	1.00	1.00	1.00	1.00
CLERK TYPIST II	F	1.00	1.00	1.00	1.00
TOTAL		**2.00**	**2.00**	**2.00**	**2.00**
FIRE - OPERATION					
ASSISTANT FIRE CHIEF	F	3.00	3.00	3.00	3.00
LIEUTENANT	F	3.00	3.00	3.00	3.00
TRAINING / SAFETY OFFICER	F	1.00	1.00	1.00	1.00
FIREFIGHTER / EMT'S**	F	27.00	27.00	24.00	24.00
** Firefighter/EMT positions (authorized 3.0 FTE) are being kept vacant temporarily					
TOTAL		**34.00**	**34.00**	**31.00**	**31.00**
FIRE - PREVENTION & INSPECTION					
DEPUTY FIRE CHIEF	F	1.00	1.00	1.00	1.00
FIRE PREVENTION OFFICER	F	2.00	2.00	2.00	2.00
TOTAL		**3.00**	**3.00**	**3.00**	**3.00**
TOTAL - FIRE DEPARTMENT		**39.00**	**39.00**	**36.00**	**36.00**
MUNICIPAL COURT					
JUDGE	F	1.00	1.00	1.00	1.00
ASSIGNED JUDGES	P	0.16	0.16	0.16	0.16
COURT ADMINISTRATOR	F	1.00	1.00	1.00	1.00
CHIEF DEPUTY CLERK	F	1.00	1.00	1.00	1.00
DEPUTY CLERK	F	5.00	5.00	5.00	5.00
CHIEF PROBATION OFFICER	F	1.00	1.00	0.00	0.00
PROBATION OFFICER	F	1.00	1.00	2.00	2.00
BAILIFF	F	1.00	1.00	1.00	1.00
DEPUTY BAILIFF**	F	3.00	3.00	2.00	2.00
SECRETARY / PARALEGAL	F	1.00	1.00	1.00	1.00
DEPUTY SEASONAL CLERK***	S	0.29	0.29	0.00	0.00
** One Deputy Bailiff position (authorized 1.0 FTE) will be kept vacant temporarily					
*** Deputy Seasonal Clerk position (authorized .29 FTE) will be kept vacant temporarily.					
TOTAL		**15.45**	**15.45**	**14.16**	**14.16**

* A full-time equivalent is 2,080 annual hours (2,808 for firefighters)

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2011 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2008 FTE	2009 FTE	2010 FTE	2011 FTE
PROSECUTOR					
PROSECUTOR	P	0.50	0.50	0.50	0.50
CLERK TYPIST II	F	1.00	1.00	1.00	1.00
TOTAL		**1.50**	**1.50**	**1.50**	**1.50**
PARKS AND RECREATION DEPARTMENT					
PARKS & RECREATION - ADMINISTRATION					
DIRECTOR	F	1.00	1.00	1.00	1.00
CLERICAL AIDE**	P	0.30	0.30	0.00	0.00
** Clerical Aide position (authorized .30 FTE) is being kept vacant temporarily .					
TOTAL		**1.30**	**1.30**	**1.00**	**1.00**
PARKS & RECREATION - PROGRAMS					
RECREATION SPECIALIST	F	1.00	1.00	1.00	1.00
RECREATION SUPERVISOR**	S	0.34	0.34	0.00	0.00
PLAYGROUND LEADER**	S	1.34	1.34	0.61	0.61
FOOD SERVICE SUPERVISOR**	S	0.17	0.17	0.00	0.00
** Recr. Supv. position (authorized 0.34 FTE) and Food Service Supervisor (authorized 0.17 FTE) to be kept vacant temporarily.					
**Playground leader positions (authorized 1.34 FTE) to be reduced to 0.61 FTE temporarily.					
This covers the necessary hours for the grant-funded Food Service Program.					
TOTAL		**2.85**	**2.85**	**1.61**	**1.61**
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	0.00	0.00	0.00
PARK RANGER	F	1.00	1.00	1.00	1.00
SEASONAL - PARK RANGER	S	0.43	0.43	0.00	0.00
SEASONAL LABORER	S	4.65	4.65	5.90	5.90
TOTAL		**13.08**	**12.08**	**12.90**	**12.90**
TOTAL - PARKS AND RECREATION DEPARTMENT		**17.23**	**16.23**	**15.51**	**15.51**
COMMUNITY DEVELOPMENT & PLANNING					
PLANNING DIRECTOR	F	1.00	0.00	0.00	0.00
COMMUNITY SERVICES DIRECTOR	F	0.00	1.00	1.00	1.00
PLANNING INTERN**	S	0.23	0.00	0.00	0.00
** Planning Intern position (authorized .23 FTE) will be kept vacant temporarily					
TOTAL		**1.23**	**1.00**	**1.00**	**1.00**

* A full-time equivalent is 2,080 annual hours (2,808 for firefighters)

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2011 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2008 FTE	2009 FTE	2010 FTE	2011 FTE
BUILDING INSPECTION					
BUILDING INSPECTOR	F	1.00	1.00	1.00	1.00
ELECTRICAL INSPECTOR**	P	0.26	0.26	0.00	0.00
SECRETARY	F	0.50	0.50	0.50	0.50
** Electrical Inspector position (authorized .26 FTE) will be kept vacant temporarily					
TOTAL		**1.76**	**1.76**	**1.50**	**1.50**
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	0.00	0.00	0.00
** Seasonal Laborer position (authorized .29 FTE) will be kept vacant temporarily.					
TOTAL		**7.29**	**7.00**	**7.00**	**7.00**
PUBLIC WORKS					
PUBLIC WORKS DIRECTOR	F	1.00	1.00	1.00	0.10
TOTAL		**1.00**	**1.00**	**1.00**	**0.10**
CODE ENFORCEMENT					
CODE ENFORCEMENT OFFICER	F	1.00	1.00	1.00	1.00
SEASONAL CODE ENFORCEMENT OFFICER**	S	0.54	0.54	0.00	0.00
** Seasonal Code Enforcement Officer position (authorized .54 FTE) will be kept vacant temporarily.					
TOTAL		**1.54**	**1.54**	**1.00**	**1.00**
TOTAL - GENERAL FUND		**155.57**	**153.02**	**143.44**	**141.47**
STREET FUND					
STREET - ADMINISTRATION					
PUBLIC WORKS DIRECTOR	F	0.00	0.00	0.00	0.10
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**	**1.35**
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	2.00	1.00	1.00
STREET TECHNICIAN I	F	1.00	1.00	1.00	1.00
SEASONAL LABORER	S	1.02	0.23	0.23	0.23
** Equipment Operator I position (authorized 4.0 FTE) will be staffed at only 1.0 FTE temporarily.					
TOTAL		**8.02**	**5.23**	**4.23**	**4.23**

* A full-time equivalent is 2,080 annual hours (2,808 for firefighters)

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2011 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2008 FTE	2009 FTE	2010 FTE	2011 FTE
STREET - TRAFFIC CONTROL					
TRAFFIC CONTROL TECHNICIAN	F	0.00	0.00	1.00	1.00
FOREMAN I**	F	1.00	1.00	0.00	0.00
EQUIPMENT OPERATOR I	F	1.00	1.00	0.00	0.00
SEASONAL LABORER	S	0.40	0.40	0.40	0.40
TOTAL		**2.40**	**2.40**	**1.40**	**1.40**
TOTAL - STREET FUND		**11.67**	**8.88**	**6.88**	**6.98**
TAXATION					
TAX ADMINISTRATOR	F	1.00	0.00	0.00	0.00
ACCOUNT CLERK I	F	2.00	0.00	0.00	0.00
TOTAL		**3.00**	**0.00**	**0.00**	**0.00**
STORMWATER MANAGEMENT & MONITORING					
FOREMAN II	F	0.50	0.50	0.50	0.50
PLANT OPERATOR - NPDES PHASE II PROGRAM ADMIN.	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00
SEASONAL LABORER**	S	0.46	0.46	0.00	0.00
CLERK TYPIST II	F	0.10	0.10	0.10	0.10
TOTAL		**4.06**	**4.06**	**3.60**	**3.60**
CEMETERY					
SUPERINTENDENT	F	1.00	1.00	0.00	0.00
FOREMAN II	F	0.00	0.00	1.00	1.00
EQUIPMENT OPERATOR I**	F	1.00	1.00	0.00	0.00
SEASONAL LABORER	S	1.08	0.76	1.00	1.00
TOTAL		**3.08**	**2.76**	**2.00**	**2.00**
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	0.00	0.00	0.00
OPERATIONS/OFFICE SUPERVISOR	F	0.00	1.00	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	6.31	6.31	6.31	6.31
SUB DRIVER	P	3.30	3.01	3.01	3.01
TOTAL		**13.89**	**13.60**	**13.60**	**13.60**

**Foreman I position (authorized 1.0 FTE) will be kept vacant temporarily. Equipment Operator I reclassified to Traffic Technician as a result.

** Seasonal Laborer position (authorized .46) to be kept vacant temporarily

** Equipment Operator I (authorized 1.0 FTE) is being kept vacant temporarily.

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CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2011 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2008 FTE	2009 FTE	2010 FTE	2011 FTE
PROBATION GRANT					
PROBATION OFFICER	F	1.00	1.00	1.00	1.00
TOTAL		**1.00**	**1.00**	**1.00**	**1.00**
PARKING					
PARKING ENFORCEMENT OFFICER**	P	0.75	0.75	0.00	0.00
** Parking Enforcement Officer position (authorized .75 FTE) is being kept vacant temporarily.					
TOTAL		**0.75**	**0.75**	**0.00**	**0.00**
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					
PUBLIC WORKS DIRECTOR	F	0.00	0.00	0.00	0.40
UTILITIES DIRECTOR	F	0.50	0.50	0.50	0.00
CLERK TYPIST II	F	0.33	0.33	0.33	0.33
TOTAL		**0.83**	**0.83**	**0.83**	**0.73**
WATER - TREATMENT PLANT					
SUPERINTENDENT	F	1.00	1.00	1.00	1.00
ASSISTANT SUPERINTENDENT	F	1.00	1.00	1.00	1.00
CHIEF OPERATOR	F	0.00	0.00	0.00	0.00
WATER PLANT CHEMIST	F	1.00	1.00	1.00	1.00
WATER PLANT OPERATOR	F	5.00	5.00	5.00	5.00
SEASONAL LABORER	S	0.20	0.20	0.00	0.00
TOTAL		**8.20**	**8.20**	**8.00**	**8.00**
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	0.00	0.00	0.00
** Seasonal Laborer for hydrant painting (authorized .22 FTE) to be kept vacant temporarily					
TOTAL		**5.22**	**5.00**	**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	1.00	1.00	1.00
TOTAL		**4.00**	**2.00**	**2.00**	**2.00**
TOTAL - WATER FUND		**21.75**	**16.03**	**15.83**	**15.73**

* A full-time equivalent is 2,080 annual hours (2,808 for firefighters)

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2011 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2008 FTE	2009 FTE	2010 FTE	2011 FTE
SEWER FUND					
SEWER - ADMINISTRATION					
PUBLIC WORKS DIRECTOR	F	0.00	0.00	0.00	0.40
UTILITIES DIRECTOR	F	0.50	0.50	0.50	0.00
CLERK TYPIST II	F	0.33	0.33	0.33	0.33
TOTAL		**0.83**	**0.83**	**0.83**	**0.73**
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	1.00	1.00	1.00	1.00
SEWER PLANT OPERATOR (AGRONOMIST)	F	1.00	1.00	1.00	1.00
SEWER PLANT OPERATOR	F	1.00	1.00	1.00	1.00
UTILITIES MECHANIC	F	1.00	1.00	1.00	1.00
TOTAL		**6.00**	**6.00**	**6.00**	**6.00**
SEWER - COLLECTION					
SUPERVISOR / UNDERGROUND UTILITIES	F	1.00	1.00	1.00	1.00
FOREMAN II	F	0.50	0.50	0.50	0.50
EQUIPMENT OPERATOR I	F	2.00	2.00	2.00	2.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00
UTILITIES MECHANIC II	F	2.00	2.00	2.00	2.00
TOTAL		**6.50**	**6.50**	**6.50**	**6.50**
SEWER - INDUSTRIAL WASTE					
WASTE WATER CHEMIST	F	1.00	1.00	1.00	1.00
CONTROL CHEMIST	F	1.00	1.00	1.00	1.00
TOTAL		**2.00**	**2.00**	**2.00**	**2.00**
TOTAL SEWER FUND		**15.33**	**15.33**	**15.33**	**15.23**
SWIMMING POOL					
POOL MANAGER	S	0.29	0.24	0.24	0.24
ASSISTANT POOL MANAGER	S	0.28	0.24	0.24	0.24
WATER SAFETY INSTRUCTOR**	S	0.19	0.23	0.00	0.00
LIFEGUARD**	S	4.30	3.50	3.50	3.50
TOTAL		**5.06**	**4.21**	**3.98**	**3.98**

** Water safety instructors (authorized .23) to be kept vacant temporarily. ** Lifeguards (authorized 4.3 FTE) being staffed at 3.5 FTE temporarily due to pool's reduced operating hours

* A full-time equivalent is 2,080 annual hours (2,808 for firefighters)

CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
2011 BUDGET

CLASSIFICATION	FULL/ PART/ SEASONAL	2008 FTE	2009 FTE	2010 FTE	2011 FTE
SERVICE CENTER					
LABORER II**	P	0.75	0.50	0.00	0.00
** Part-time Laborer II (authorized .75 FTE) to be kept vacant temporarily.					
TOTAL		**0.75**	**0.50**	**0.00**	**0.00**
REVENUE COLLECTIONS					
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	0.00	0.00
** Part-time Clerk Typist I (authorized .50 FTE) and Seasonal Clerical Aide (authorized .68) are to be kept vacant temporarily.					
TOTAL		**0.00**	**6.50**	**6.00**	**6.00**
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		**3.00**	**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 TECHNICIAN	F	1.00	1.00	1.00	1.00
TOTAL		**4.00**	**4.00**	**4.00**	**4.00**
GRAND TOTAL		**242.91**	**233.64**	**218.66**	**216.59**

* A full-time equivalent is 2,080 annual hours (2,808 for firefighters)

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 updated 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
	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

Key: ST = Short Term (2010 - 2015); MT = Mid Term (2016 - 2020); LT = Long Term (2021 - 2025); O = Ongoing; IP = In Progress

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	ImplementingTourism Marketing Strategy	Visitors Bureau & Community Services Dir	O	$27,500
	1c	Implementing New Business Recruitment	WODC	O	$40,000
	1d	ImplementingEntrepreneurial 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		

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CHAPTER	#	STRATEGY	LEAD	TIME FRAME	ESTIMATED COST
Natural Resources	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
	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

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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	Indentify 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

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CHAPTER	#	STRATEGY	LEAD	TIME FRAME	ESTIMATED COST
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
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
	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

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GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

Parking Enforcement Fund. Accounts for the operation of the parking system and related expenditures. The operating expenditures and capital improvements are supported by fines, customer charges, and additional funding, as necessary, from the General Fund.

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

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

Indigent Driver Alcohol Treatment Fund. 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 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 courts.

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.

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.

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.

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.

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

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

CAPITAL PROJECTS FUNDS

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

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

Brookside Park Fund. To account for the resources earmarked for capital improvements used for the development of Brookside Park and operations.

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

ENTERPRISE FUNDS

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

Water Fund & Water Reserve 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.

ARRA – Water Projects. 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.

Sewer Fund & Sewer Improvement 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.

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 and a subsidy from the General Fund.

Stormwater Fund & Stormwater Improvement Fund. Accounts for the operation and maintenance of the stormwater system, and related expenses, including capital improvement. The operating expenses are financed through user charges, and as necessary, a subsidy from the General Fund. The Capital Improvements are subsidized by the General Fund.

Transportation Fund & Transportation Improvement Fund. Accounts for the operation and maintenance of the Shelby Public Transit (formerly Dial-A-Ride) service, and related expenses, including capital improvement. The operating expenses and capital improvements are supported by customer charges and governmental grants. Any remaining funding is split 65% subsidy from the General Fund and 35% subsidy from Shelby County.

ARRA – Transportation Projects. To account for funds received as a result of the American Reinvestment and Recovery Act of 2009 for certain equipment purchases and vehicle maintenance for the Shelby Public Transit system.

Airport Fund & Airport Improvement 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 a subsidy, 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 these services.

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 the City departments for which the monies are collected.

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.

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

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

I. PURPOSE AND SCOPE

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

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

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

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

II. REVIEW OF POLICIES

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

III. BUDGETING AND FINANCIAL PLANNING

A. Financial Planning Elements

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

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

B. Long-Term Focus

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

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

C. Conservatism

Revenues will be projected conservatively, but realistically, considering:

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

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

Expenditures will be projected conservatively considering

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

D. Five-Year Financial Plan

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

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

E. Annual Operating and Capital Budget

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

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

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

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

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

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

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

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

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

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

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

F. Modifications to the Budget

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

IV. CAPITAL IMPROVEMENT PROGRAM / CAPITAL BUDGET

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

A. Five-Year Capital Plan

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

B. Capital Budget

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

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

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

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

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

C. Capital Investment Fund.

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

V. BUDGETARY COMPLIANCE AND EXPENDITURE CONTROL

A. Budgetary Compliance and Monitoring

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

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

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

B. Budget Reporting

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

C. Prompt Payment

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

VI. INTERFUND CASH TRANSFERS

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

VII. MINIMUM FUND BALANCE RESERVES

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

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

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

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

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

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

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

VIII. INTERNAL CONTROL POLICIES

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

A. Objectives of Internal Control

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

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

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

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

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

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

B. Written Procedures

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

C. Finance Department Responsibilities

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

D. Department Head Responsibilities

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

IX. FINANCIAL REPORTING

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

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

X. AUDIT

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

XI. DEBT MANAGEMENT

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

A. Creditworthiness Objectives

1. *Credit Ratings:* The City seeks to maintain the highest possible credit rating consistent with the City's financing objectives. The City of Sidney will maintain a long-term credit rating with one or more of the following agencies: Moody's Investors Service, Standard & Poor's, or Fitch. Maintaining or improving the City's bond rating is an important objective of the City. Accordingly, the City will strive for continual improvement in its financial policies, practices, and performance.
2. *Financial Disclosure:* The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure.
3. *Capital Planning:* To enhance creditworthiness and prudent financial management, the City of Sidney is committed to systematic capital planning and long-term financial planning.
    a. Evidence of this commitment to systematic capital planning will be demonstrated through adoption and periodic adjustment of a Comprehensive Plan and the annual adoption of a Five-Year Financial Plan.
    b. The budgetary impact of debt service expenditures for proposed debt must be illustrated in the Five-Year Plan as adopted, or modified, by Council.
4. *Renewal and replacement funds:* The City will set aside annual cash allocations for the renewal and replacement of capital assets. For the water and wastewater operations, the annual budgetary allocation to this reserve should, on average, be no less than the amount reported as depreciation expense for those activities in the most recent Comprehensive Annual Financial Report (CAFR). For the Capital Improvement Fund, the annual budgetary allocation for renewal and replacement should, on average, be no less than the amount reported in the CAFR as depreciation for governmental activities.
5. *Statutory Debt Limits:* The City will keep outstanding debt within the limits prescribed by State law, including the "indirect 10-mill limitation". The City will consider using revenue debt in lieu of general obligation debt, when revenue debt is feasible, if the available margin within the 10-mill limitation is less than 3 mills.
6. *Debt Limits – City Policies:*
    a. Net bonded debt (general obligation debt that is not self-supporting from revenues) shall not exceed 3.0% of assessed valuation.

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

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

B. Purposes and Uses of Debt

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

C. Debt Standards and Structure

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

Calls should generally be at par.

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

Debt Administration and Process

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

XII. INVESTMENTS AND DEPOSIT OF FUNDS

A. Investment Policy

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

B. Interest Distribution

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

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

Capital Investment Fund
Cemetery Maintenance Fund
Mausoleum Maintenance Fund
Water Reserve Fund
Water Source Reserve Fund
Sewer Improvement Fund
Water Fund
Sewer Fund

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

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

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

XIII. ASSET MANAGEMENT

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

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

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

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

1. Assets that require special attention to ensure legal compliance. (e.g. assets acquired through contracts)
2. Assets that require special attention to protect safety and avoid potential liability (e.g.

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

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

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

XIV. RISK MANAGEMENT (INSURANCE)

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

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

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

XV. SPECIAL REVENUE FUNDS

A. Special Revenue Funds' Purpose

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

B. City of Sidney Special Revenue Activities

The following activities are classified as special revenue funds:

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

C. Special Revenue Financial Performance Policy

Cemetery Fund:

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

Operating costs, determined on the budgetary basis of accounting

Cash fund balance reserves as specified elsewhere in this policy.

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

XVI. ENTERPRISE FUNDS

A. Enterprise Funds' Purpose

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

B. City of Sidney Enterprise Activities

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

Water treatment and distribution system
- Water Fund (operating)
- Water Reserve Fund (capital)

Sanitary sewer collection and treatment system
- Sewer Fund (operating)
- Sewer Improvement Fund (capital)

Operation of the municipal airport
- Airport Fund (operating)
- Airport Improvement Fund (capital)

Solid waste collection / disposal and recycling activities
- Solid Waste Fund
- Yard Waste Fund

Operation of municipal aquatic facility
- Swimming Pool Fund

Stormwater maintenance and monitoring activities
- Stormwater Fund (operating)
- Stormwater Improvement Fund (capital)

Operation of the Shelby Public Transit system
- Transportation Fund (operating)
- Transportation Improvement Fund (capital)

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

C. Enterprise Funds Financial Performance Policies

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

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

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

Airport Fund (including Airport Improvement Fund)

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

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

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

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

Swimming Pool Fund

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

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

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

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

Stormwater Fund (including Stormwater Improvement Fund)

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

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

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

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

Transportation Fund (including Transportation Improvement Fund)

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

- Operating Costs, determined on the budgetary basis of accounting;
- Administrative overhead charges;
- Maintenance and replacement of capital plant and equipment;
- Special replacement reserves and other reserves required by grants or bond indentures;

Cash fund balance reserves as specified elsewhere in this policy.

D. Enterprise Funds' Revenue and Fee Policies

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

E. Administrative Reimbursement to General Fund

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

XVII. INTERNAL SERVICE FUNDS

A. Internal Service Funds' Purpose

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

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

B. City of Sidney Internal Service Funds

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

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

Provision of central service center facility
- Service Center Fund

Information services and data processing
- Information Technology Fund

C. Evaluation of Internal Service Funds' Performance

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

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

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in Budget
Beginning Cash Balance	6,567,134	5,188,237	3,593,415	3,593,415	3,313,917	
Receipts:						
Local Taxes	1,761,232	1,735,065	1,759,438	1,749,536	1,729,170	
Intergovernmental	1,303,592	1,119,634	1,082,993	1,009,923	1,084,913	
Assessments	235,731	226,839	227,875	226,118	225,500	
Fees for Services	846,124	905,617	1,025,849	964,649	996,661	
Court Fines & Costs	649,682	546,871	572,250	511,350	614,760	
Donations	1,180	4,437	1,300	6,349	3,400	
Other Receipts	736,240	248,748	350,058	130,060	168,888	
Grants - Federal/State	56,303	22,528	21,625	42,234	42,320	
Reimbursements	115,007	112,114	126,282	127,121	117,225	
Total Receipts	5,705,091	4,921,853	5,167,670	4,767,340	4,982,837	
Expenditures:						
Salaries and Wages	9,047,135	9,125,363	9,172,406	9,014,255	8,879,959	(3.2%)
Fringe Benefits	3,407,376	3,406,578	3,473,812	3,512,823	3,457,055	(0.5%)
Contractual and Materials	2,968,873	2,700,570	2,704,348	2,423,145	2,534,375	(6.3%)
Capital Outlay	21,744	9,789	6,500	0	6,500	0 %
Total Expenditures	15,445,128	15,242,300	15,357,066	14,950,223	14,877,889	(3.1%)
Net Income Before Interfund Transactions	(9,740,037)	(10,320,447)	(10,189,396)	(10,182,883)	(9,895,052)	
Interfund Services Reimbursed	(810,798)	(712,428)	(716,320)	(698,700)	(714,948)	(0.2%)
Interfund Reimbursement In:						
Interfund Admin Reimbursement	826,983	1,291,361	1,410,184	1,602,784	1,699,385	
Other Interfund Reimbursement	0	21,764	0	13,095	0	
Interfund Transfers In:						
Transfer from Taxation Fund	9,988,826	8,549,229	9,330,594	9,126,206	8,959,731	
Interfund Reimbursements (Out)						
Interfund Transfers (Out):						
Transfer to Street Fund	0	(110,000)	0	0	(27,000)	
Transfer to Cemetery Fund	(122,000)	(40,000)	0	0	(60,000)	
Transfer to Transportation Fd.	(142,171)	0	0	0	0	
Transfer to Capital Impr. Fund	(850,000)	0	0	0	0	
Transfer to Insurance Fund	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	
Transfer to Imprest Cash Fund	(800)	0	0	0	0	
Transfer to Airport Fund	(83,300)	(30,000)	(25,000)	0	(35,000)	
Transfer to Swimming Pool Fund	(58,600)	(54,300)	(24,000)	(15,000)	(36,500)	
Transfer to Yard Waste	(142,000)	(165,000)	(110,000)	(100,000)	(80,000)	
Transfer to Stormwater Fund	(58,000)	0	0	0	0	
Transfer to Separation Pay Fd.	(162,000)	0	0	0	0	
Total Transfers (Out)	(1,643,871)	(424,300)	(184,000)	(140,000)	(263,500)	
Net Change in Fund Balance	(1,378,897)	(1,594,822)	(348,938)	(279,498)	(214,383)	
Ending Cash Balance (Unencumbered)	5,188,237	3,593,415	3,244,477	3,313,917	3,099,534	
Balance as a percent of expenditures (Minimum Reserve =20%)	33.6%	23.6%	21.1%	22.2%	20.8%	

* See the following departmental summaries.

Summary of Expenditures by Department
General Fund
2011 Budget

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Expenditures						
0101 City Council	121,944	122,127	120,560	102,809	103,145	(14.4%)
0102 City Administration	353,419	347,674	342,744	328,856	347,660	1.4 %
0103 Finance/Accounting	476,235	489,180	497,955	479,600	414,344	(16.8%)
0104 Law Director	108,643	106,488	111,762	109,337	112,740	0.9 %
0105 Human Resources	237,437	261,396	277,786	284,422	255,662	(8.0%)
0107 County Auditor Deductions	130,038	159,278	162,137	162,071	161,700	(0.3%)
0108 Miscellaneous	439,440	426,674	348,050	292,661	312,697	(10.2%)
0109 Purchasing	127,125	124,551	109,710	78,258	64,410	(41.3%)
0110 City Hall	248,880	199,456	211,430	201,644	215,378	1.9 %
0201 Police - Administration	644,786	571,265	681,554	616,628	641,259	(5.9%)
0202 Police - Patrol	2,799,796	2,805,602	2,917,779	2,869,330	2,896,310	(0.7%)
0203 Police - Communications	879,297	841,583	833,113	897,657	832,219	(0.1%)
0207 Police - Investigations	595,873	598,295	620,383	594,169	623,167	0.4 %
0208 Police - Community Resource	273,381	268,477	289,230	274,374	291,269	0.7 %
0230 Street Lighting	252,414	255,422	259,000	257,000	257,000	(0.8%)
0320 Fire - Administration	201,214	204,026	210,409	165,390	221,486	5.3 %
0321 Fire - Operations	3,591,462	3,591,382	3,494,345	3,527,900	3,417,478	(2.2%)
0322 Fire - Prevention & Inspection	346,664	348,152	352,284	281,658	352,327	0.0 %
0410 Municipal Court	1,052,859	1,045,288	1,043,795	1,024,131	1,016,043	(2.7%)
0411 Prosecutor	207,480	211,387	207,348	207,820	211,565	2.0 %
0601 Parks - Administration	79,708	100,617	99,619	91,155	95,216	(4.4%)
0602 Parks - Recreation Programs	167,103	157,818	157,362	129,622	134,602	(14.5%)
0604 Parks - Parks & Public Grounds	893,024	801,975	799,636	792,475	805,640	0.8 %
0606 Urban Forest Managemnt	66,447	53,628	37,250	39,179	43,545	16.9 %
0607 Parks - Senior Center	54,175	37,354	50,688	47,440	44,955	(11.3%)
1003 Planning	130,015	120,690	122,169	119,520	129,188	5.7 %
1101 Building Inspection	140,773	139,797	142,093	131,361	124,870	(12.1%)
1102 Engineering	624,431	644,730	640,377	639,987	658,402	2.8 %
1104 Public Works	113,017	119,674	125,114	118,419	12,605	(89.9%)
1105 Code Enforcement	88,047	88,317	91,385	85,350	81,007	(11.4%)
Subtotal	15,445,128	15,242,300	15,357,066	14,950,223	14,877,889	(3.1%)
0108 Miscellaneous - Interfund Transfers	1,643,871	424,300	184,000	140,000	263,500	43.2 %
Interfund Services Reimbursed	810,798	712,428	716,320	698,700	714,948	(0.2%)
Total	17,899,797	16,379,028	16,257,386	15,788,923	15,856,336	(2.5%)

City of Sidney - Goals and Objectives 2011

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 2011 (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 analysis of combining two positions (City Clerk and Office Manager) - allowing decision by March 31, 2011.
2	Meeting individually with Council members to discuss expectations of Clerk position (Clerk support, leadership, community involvement)
3	Assist Mayor with annual Council liaison assignments (Jan 2011)
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 City Hall of resource/reference materials for general public.
2	
3	

0101 City Council

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	73,648	75,416	76,000	65,948	62,610	(17.6)%
Fringe Benefits	22,202	21,487	21,930	18,158	18,255	(16.8)%
Contractual and Materials	26,094	25,225	22,630	18,703	22,280	(1.5)%
Subtotal	121,944	122,127	120,560	102,809	103,145	(14.4) %
Interfund Services Used	4,153	3,735	3,939	3,939	5,550	40.9 %
Department Total	126,097	125,862	124,499	106,748	108,695	(12.7) %

BUDGET HIGHLIGHTS for 2011

* City Clerk position is currently being filled 50% by City Administration's Office Manager. Council will determine whether to fill this position by March 31, 2011.

* Includes $6,000 for Codification which is completed every other year.

* City calendar will be available for pick-up at various locations. Revised format for calendar to reduce cost from $6,000 to $3,000.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
City Council (7 council members)	----	----	----	----	----
City Clerk	1.00	1.00	1.00	0.50	0.50
Total	1.00	1.00	1.00	0.50	0.50

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Ordinances Passed	46	46	37	50	50
Resolutions Passed	85	72	73	80	80

City of Sidney - Goals and Objectives 2011

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 2011 (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 WODC with economic development activities
2	Assist Council and Finance with continued expenditure reductions
3	Work with other government units to support Local Government Funding
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	

0102 City Administration

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	241,988	248,930	249,000	239,000	253,900	2.0 %
Fringe Benefits	79,770	77,761	77,520	77,197	81,330	4.9 %
Contractual and Materials	31,661	20,983	16,224	12,659	12,430	(23.4)%
Subtotal	353,419	347,674	342,744	328,856	347,660	1.4 %
Interfund Services Used	10,090	9,022	9,248	9,248	9,645	4.3 %
Department Total	363,509	356,695	351,992	338,104	357,305	1.5 %

BUDGET HIGHLIGHTS for 2011

* 2% cost of living increase for non-bargaining employees after no increase in 2010.

* City manager continues to choose not to receive car allowance of $4,200.

* City Clerk position is currently being filled 50% by City Administration's Office Manager. Council will determine whether to fill this position by March 31, 2011.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	0.50	0.50
Total	2.85	2.85	2.85	2.35	2.35

City of Sidney - Goals and Objectives 2011

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 2011 (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	Receive GFOA Certificate of Achievement in Financial Reporting of Comprehensive Annual Financial Report (CAFR)
2	Receive GFOA Budget Presentation Award
3	Prepare and distribute financial reports to staff in a timely and cost efficient manner.
4	Continue to encourage employees to be paid through direct deposit
5	Continue to cross train staff and increase efficiencies.

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

1	
2	
3	

0103 Finance/Accounting

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	278,843	296,312	299,910	296,810	251,275	(16.2)%
Fringe Benefits	109,591	109,452	110,950	112,136	94,865	(14.5)%
Contractual and Materials	87,801	83,417	87,095	70,654	68,204	(21.7)%
Subtotal	476,235	489,180	497,955	479,600	414,344	(16.8) %
Interfund Services Used	33,622	19,979	24,507	24,507	27,126	10.7 %
Department Total	509,857	509,159	522,462	504,107	441,470	(15.5) %

BUDGET HIGHLIGHTS for 2011

* 2% cost of living increase for non-bargaining employees after no increase in 2010.

* Accountant temporarily assigned part-time to Purchasing department following retirement of Purchasing Manager.

* Reduction in professional services due to limited use of investment advisor.

* Billing Service Fees are 6.5% of budgeted EMS fee revenue.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	0.75	0.75
Account Clerk I	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	4.75	4.75

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Accounts Payable Checks processed	5,543	5,633	5,230	5,300	5,400
A/P Invoices processed	8,558	9,010	7,720	8,000	8,100
Cash receipts via ACH as percent of total	15.4%	22.0%	26.0%	30.0%	36.0%
Percent of direct deposit payroll checks	79%	81%	83%	85%	87%
NSF checks received by the city	119	120	72	75	70
Receive GFOA Certificate of Achievement	X	X	X	X	X
Receive GFOA Budget Presentation Award	X	X	X	X	X

0104 Law Director

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	65,052	66,489	66,540	66,494	67,825	1.9 %
Fringe Benefits	12,470	16,597	20,700	21,123	21,625	4.5 %
Contractual and Materials	31,121	23,402	24,522	21,720	23,290	(5.0)%
Subtotal	108,643	106,488	111,762	109,337	112,740	0.9 %
Interfund Services Used	4,001	4,127	3,900	3,850	4,550	16.7 %
Department Total	112,644	110,615	115,662	113,187	117,290	1.4 %

BUDGET HIGHLIGHTS for 2011

* 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.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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 2011

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 2011 (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	Make Progress on HR Manual
2	Finish Safety Manual
3	AFSCME Contract Negotiations
4	Improve and Promote Safety in Workplace
5	Work with EAC Committee to improve employee appreciation
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	

0105 Human Resources

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	103,792	109,918	112,000	111,529	115,550	3.2 %
Fringe Benefits	41,508	41,205	42,300	42,968	44,770	5.8 %
Contractual and Materials	92,137	110,274	123,486	129,925	95,342	(22.8)%
Subtotal	237,437	261,396	277,786	284,422	255,662	(8.0) %
Interfund Services Used	9,368	7,310	7,842	7,342	8,952	14.2 %
Department Total	246,805	268,706	285,628	291,764	264,614	(7.4) %

BUDGET HIGHLIGHTS for 2011

* 2% cost of living increase in 2011 for non-bargaining employees following no increase in 2010.

* Collective bargaining expenses for 2011 are for the negotiation of the public works union's labor agreement.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Assistant	1.00	0.00	0.00	0.00	0.00
Human Resources Coordinator	0.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Job Openings:					
Full time	15	8	8	18	20
Regular Part Time	8	6	6	7	10
Seasonal Part Time	90	88	88	72	80
Applications/Resumes received	1,127	1,064	800	1,200	1,200
Civil Service Examination - Fire	X	X			X
Civil Service Examination - Police	X	X			X
Employee Training (in-house):	X				
CPR Training		X		X	X
Supervisor and Manager Training	X	X			X
Sexual and other harassment		X			X
Ethics		X			
Substance abuse (drugs and alcohol)	X	X			
Hearing conservation					
Workplace violence		X			
Trenching and shoring		X			
Work zone safety	X	X		X	X
Expenditures per employee (FTE's)	$864	$1,016	$1,150	$1,290	$1,220

0107 County Auditor Deductions

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Contractual and Materials	130,038	159,278	162,137	162,071	161,700	(0.3)%
Subtotal	130,038	159,278	162,137	162,071	161,700	(0.3) %
Department Total	130,038	159,278	162,137	162,071	161,700	(0.3) %

BUDGET HIGHLIGHTS for 2011

* 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).

0108 Miscellaneous

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Contractual and Materials	439,440	426,674	348,050	292,661	312,697	(10.2)%
Subtotal	439,440	426,674	348,050	292,661	312,697	(10.2) %
Interfund Services Used	0	0	0	0	0	0.0 %
Department Total	439,440	426,674	348,050	292,661	312,697	(10.2) %

BUDGET HIGHLIGHTS for 2011

* Tax sharing payments to Sidney City Schools: $50,000.

* Employee appreciation now includes cost of providing flowers (previously in City Council budget).

* Wellness program primarily to pay for flu shots and employee physical co-payments.

* Audit fees: $27,210

* Postage: ~ $47,250

* Mosquito control: $26,000

* 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 2011, $128,410 will be available for distribution. Various organizations have submitted applications for financial assistance for Council consideration. Council's Community Agency Grant Committee met and recommends the following grants for 2011:

Applefest, Inc.	$ 9,000
Civic Band	$ 2,250
Swing Band	$ 1,250
Downtown Sidney	$20,000
Fourth of July Fireworks	$ 5,000
Senior Center of Sidney-Shelby County	$30,000
Shelby County Historical Society	$ 2,000
West Ohio Development Council (CIC)	$45,000
Gateway Arts Council	$ 1,000
Contingency - reserved for events arising throughout the year	$12,910
Total	$128,410

City of Sidney - Goals and Objectives 2011

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 2011 (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	Determine if we need bid bonds or not
2	More informative training to departments on requisitions and purchase orders
3	Reduce the amount of paper used; i.e. more faxing, scanning, and emailing
4	Update the vendor application form
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	

0109 Purchasing

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	88,389	78,676	65,200	46,867	39,000	(40.2)%
Fringe Benefits	20,411	17,100	13,822	11,909	11,795	(14.7)%
Contractual and Materials	18,325	28,774	30,688	19,482	13,615	(55.6)%
Subtotal	127,125	124,551	109,710	78,258	64,410	(41.3) %
Interfund Services Used	8,437	4,279	6,166	5,816	6,554	6.3 %
Department Total	135,562	128,830	115,876	84,074	70,964	(38.8) %

BUDGET HIGHLIGHTS for 2011

* Accountant temporarily assigned part-time to Purchasing department following retirement of Purchasing Manager in 2010.

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

* Changed advertising method to reduce advertising budget.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Purchasing Manager (Temporarily Vacant)	1.00	0.60	0.60	0.00	0.00
Acountant	0.00	0.00	0.00	0.25	0.25
Secretary	0.50	0.50	0.50	0.50	0.50
Total	1.50	1.10	1.10	0.75	0.75

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Purchase Orders Issued	1,680	1,650	1,479	1,430	1,475
Sealed Bids and Formal Quotations	202	198	100	90	111
Confirming PO's as % of total	13%	12.1%	10.4%	13%	11%
Budget as % of total City expenditures	.26%	.25%	.20%	.16%	.15%

City of Sidney - Goals and Objectives 2011

Dept Name: 101.0110 CITY HALL

Department Mission Statement / Purpose:

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

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

1	Monitor the operating performance of all equipment and provide any necessary maintenance and repairs where required (generator, boilers, air handlers, elevator, chiller, security, lighting, etc.)
2	Provide a quality clean appearance throughout City Hall and the surrounding grounds
3	Provide a safe environment for all City employees and visitors
4	UNFILLED POSITION Supervise the duties of the City Hall part-time laborer (mowing grass, running errands,recycling, painting,etc.)
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	Work closely with the City's HVAC outside contractor to develop an energy management system that would monitor our power usage and control all HVAC equipment, thus resulting in reduced electrical demand charges.
2	Continue a three to five year plan process for an overall facility (inside & outside) of the City Hall building; roof replacement, air handlers & a/c unit replacements, wallpaper, painting, landscaping, security measures(doors,locks, cameras, etc.), brick cleaning & waterproofing, etc.
3	

List major Departmental Objectives for 2011 (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 2025!

1	Complete review of maintenance contracts, required inspections, etc to fully understand how funds are spent on the building and grounds
2	Complete comprehensive work plan for landscaping maintenance needs
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	

0110 City Hall

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	38,983	32,647	32,500	32,619	33,150	2.0 %
Fringe Benefits	20,766	19,564	19,630	19,694	20,585	4.9 %
Contractual and Materials	189,131	147,244	152,800	149,331	155,143	1.5 %
Capital Outlay	0	0	6,500	0	6,500	- %
Subtotal	248,880	199,456	211,430	201,644	215,378	1.9 %
Interfund Services Used	9,143	7,389	5,350	5,350	6,925	29.4 %
Department Total	258,023	206,845	216,780	206,994	222,303	2.5 %

BUDGET HIGHLIGHTS for 2011

* Part-time laborer position to remain vacant for 2011.

* Office cleaning to remain at 2 days per week (from 5 days in 2008).

* Did not replace 11-year old copier in 2010. Included $6,500 in 2011 budget if replacement is necessary.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Clerical Aide	1.00	1.00	1.00	1.00	1.00
PT Laborer I (Temporarily Vacant)	0.63	0.00	0.00	0.00	0.00
Total	1.63	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Cost per City Hall square foot	$5.23	$6.69	$5.36	$5.36	$5.76
Utility cost per square foot	$1.18	$1.45	$1.38	$1.66	$1.66

City of Sidney - Goals and Objectives 2011

Dept Name: Police Admin.

Department Mission Statement / Purpose:

Overall administration of all police functions including clerical support staff for entire department (staff of 6 - Chief of Police, 4 clerical support, 1custodian).

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

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

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

1	Ensure critical-area training is conducted for relevant personnel.
2	Ensure training is conducted to comply with state mandates as well as MVRMA Spec. requirements.
3	Continually review and update policy and procedures to reflect legal issues and changes as needed.

List major Departmental Objectives for 2011 (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	Continually strive to lower the rate of crime, with a specific emphasis on crimes involving violence through preventive and pro-active measures identified through criminal analysis of crime data
2	Identify alternate funding sources (GRANTS) and submit proposals.
3	Review current organization chart as it reflects the current needs of the department and make appropriate changes as needed
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	Utilize existing data collected to create a monthly activity report for internal and external use to measure activity, success and improvement areas
2	
3	

0201 Police - Administration

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	283,262	259,665	296,620	271,304	282,725	(4.7)%
Fringe Benefits	81,101	75,767	92,150	94,314	97,850	6.2 %
Contractual and Materials	280,423	235,834	292,784	251,010	260,684	(11.0)%
Subtotal	644,786	571,265	681,554	616,628	641,259	(5.9) %
Interfund Services Used	4,752	1,628	2,582	2,582	2,473	(4.2)%
Department Total	649,538	572,893	684,136	619,210	643,732	(5.9) %

BUDGET HIGHLIGHTS for 2011

* Evidence Clerk position being kept vacant temporarily. Reduction in office hours for Account Clerk II who is also working as a part-time Communication Technician.

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

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	1.57	1.57	1.40
Clerk Typist I	1.00	1.00	1.00	1.00	1.00
Custodian	0.50	0.50	0.46	0.46	0.46
Evidence/Property Clerk (Temporarily Vacant)	0.50	0.50	0.46	0.00	0.00
Total	5.61	5.61	5.49	5.03	4.86

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
(The following pertain to all Police divisions.)					
Calls for Service Processed	34,880	31,573	26,943	24,789	27,768
9-1-1 Calls Processed	4,067	3,958	7,247	7,402	6,202
Adult Arrests	1,376	1,862	1,408	1,714	1,661
Juvenile Arrests	363	537	590	463	530
Traffic Citations	2,923	2,337	2,003	1,416	1,919
Traffic Accidents Investigated	781	796	677	677	716
Offense Reports Written	4,084	4,288	4,301	3,805	4,131
Sworn FTE's per 1,000 population	1.98	1.98	1.98	1.93	1.93
Civilian FTE's per 1,000 population	0.74	0.74	0.74	0.69	0.66
Total FTE's per 1,000 population	2.72	2.72	2.72	2.62	2.59
Expenditures per capita	$262	$275	$270	$279	$281

City of Sidney - Goals and Objectives 2011

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 2011 (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	Increase awareness of supervisors and officers of the importance of accuracy in report writing and data collection
2	Improve documentation of officer status and calls for service when communicating with dispatch
3	Transition radio communications toward "plain language" in compliance with NIMS
4	Implement the Field Based Reporting componant of Vision RMS which will improve the community presence of officers in the field.
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 system of disseminating "hot spot" information during shift meeting / roll call so that patrol resources can be deployed to target those areas with proactive patrol measures
2	
3	

0202 Police - Patrol

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	1,938,289	1,957,297	2,015,377	1,974,024	1,998,932	(0.8)%
Fringe Benefits	739,156	744,989	773,100	785,116	785,350	1.6 %
Contractual and Materials	116,666	103,316	129,302	110,190	112,028	(13.4)%
Capital Outlay	5,686	0	0	0	0	- %
Subtotal	2,799,796	2,805,602	2,917,779	2,869,330	2,896,310	(0.7) %
Interfund Services Used	144,577	143,634	139,539	120,324	140,550	0.7 %
Department Total	2,944,373	2,949,236	3,057,318	2,989,654	3,036,860	(0.7) %

BUDGET HIGHLIGHTS for 2011

* One patrol officer position is being kept vacant temporarily. 2011 budget also includes entry level patrol officer vacancy following anticipated departmental retirement.

* Wage increase for police officers pursuant to collective bargaining agreement will be between 2.0% and 2.5% depending upon the change in income tax collections for the period 5/1/10 through 4/30/11 compared to the same period the prior year. A 2.5% increase, effective 6/19/11, has been included in this budget. A 2% cost of living increase is included for police supervisors subject to their collective bargaining agreement, following a 0% increase in 2010.

* Elimination of uniform laundry reflective of contingency planning.

* Increase in clothing allowance to new assignments on special teams.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	21.50	21.00	20.50
Total	29.00	29.00	28.50	28.00	27.50

City of Sidney - Goals and Objectives 2011

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 (supervised by 1 Captain & staffed with 8 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 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	Move toward "plain language" dispatching in compliance with NIMS standards

List major Departmental Objectives for 2011 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Improve documentation of activity for Police service for analysis
2	Evaluate the "status" criteria function within the Computer Aided Dispatch system and make changes to better record and document activity of police
3	Improve recording of "status" updates to better determine response time
4	
5	
6	

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

1	
2	
3	

0203 Police - Communications

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	573,784	569,335	535,400	598,594	539,919	0.8 %
Fringe Benefits	194,299	194,537	197,600	210,403	192,160	(2.8)%
Contractual and Materials	111,214	77,711	100,113	88,660	100,140	- %
Subtotal	879,297	841,583	833,113	897,657	832,219	(0.1) %
Interfund Services Used	145,575	136,575	161,799	162,829	143,671	(11.2)%
Department Total	1,024,872	978,159	994,912	1,060,486	975,890	(1.9) %

BUDGET HIGHLIGHTS for 2011

* 2% wage increase effective 6/19/11 pursuant to collective bargaining agreement.

* One full-time Communication Technician position being kept vacant temporarily.

* Decrease in information technology reimbursement due to certain software vendor fees being waived for one year.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Captain	1.00	1.00	1.00	1.00	1.00
Communications Tech	9.00	9.00	9.00	8.00	8.00
Communications Tech	1.48	1.48	0.98	1.89	1.49
Total	11.48	11.48	10.98	10.89	10.49

City of Sidney - Goals and Objectives 2011

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	Maintain a case clearance rate equal to, if not above, the national average for similar Part One crimes
2	
3	

List major Departmental Objectives for 2011 (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	Estabilish a case assignment and disposition tracking for Part I Crimes for incidents investigated by the Detective Unit
2	Track all case clearance rates for comparison in future and as it compares to the national average for Part One crimes
3	Increase interdiction efforts in conjunction with Patrol Officers in known hot spots for drug sales
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	

0207 Police - Investigations

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	410,907	420,020	430,000	415,568	438,387	2.0 %
Fringe Benefits	158,466	158,055	163,700	155,144	161,405	(1.4)%
Contractual and Materials	26,500	20,220	26,683	23,457	23,375	(12.4)%
Subtotal	595,873	598,295	620,383	594,169	623,167	0.4 %
Interfund Services Used	14,211	15,990	13,170	17,445	15,255	15.8 %
Department Total	610,085	614,285	633,553	611,614	638,422	0.8 %

BUDGET HIGHLIGHTS for 2011

* Wage increase for police officers pursuant to collective bargaining agreement will be between 2.0% and 2.5% depending upon the change in income tax collections for the period 5/1/10 through 4/30/11 compared to the same period the prior year. A 2.5% increase, effective 6/19/11, has been included in this budget. A 2% cost of living increase is included for police supervisors subject to their collective bargaining agreement, following a 0% increase in 2010.

* Elimination of laundry expense as a result of prior contingency planning.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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 2011

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 (staffed with 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.
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	Aggressively search for and implement innovative crime prevention methods in an effort to reduce crime
2	
3	

List major Departmental Objectives for 2011 (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	Research random customer service reply programs which allow the recipients of police services to rate officer performance and make suggestions for improvement for consideration of implementation
2	Provide "current" crime prevention tips on the Department web site. Focus on ID theft, Computer fraud, child safety, internet scams, etc.
3	
4	
5	
6	

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

1	
2	
3	

0208 Police - Community Resource

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	187,072	189,747	198,310	188,058	201,271	1.5 %
Fringe Benefits	68,788	68,788	73,910	70,246	76,400	3.4 %
Contractual and Materials	17,521	9,941	17,010	16,070	13,598	(20.1)%
Subtotal	273,381	268,477	289,230	274,374	291,269	0.7 %
Interfund Services Used	4,976	5,138	3,980	3,980	4,650	16.8 %
Department Total	278,357	273,615	293,210	278,354	295,919	0.9 %

BUDGET HIGHLIGHTS for 2011

* Wage increase for police officers pursuant to collective bargaining agreement will be between 2.0% and 2.5% depending upon the change in income tax collections for the period 5/1/10 through 4/30/11 compared to the same period the prior year. A 2.5% increase, effective 6/19/11, has been included in this budget. A 2% cost of living increase is included for police supervisors subject to their collective bargaining agreement, following a 0% increase in 2010.

* Elimination of laundry expense as a result of prior contingency planning.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Community Resource Officer	3.00	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00	3.00

0230 Street Lighting

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Contractual and Materials	252,414	255,422	259,000	257,000	257,000	(0.8)%
Subtotal	252,414	255,422	259,000	257,000	257,000	(0.8) %
Department Total	252,414	255,422	259,000	257,000	257,000	(0.8) %

BUDGET HIGHLIGHTS for 2011

* Regional pricing for street lighting is being investigated for 2011.

City of Sidney - Goals and Objectives 2011

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 while operating with reduced staffing in the Prevention Bureau.
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	Coordinate the permitting and inspection activities with other city departments and processes.
3	

List major Departmental Objectives for 2011 (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	Install and implement use of new computers in apparatus by April 1.
2	Orient new Chief to position within six months.
3	Develop alternative inspection and training strategies based on reduced staffing in those areas.
4	Hire and orient new firefighters as retirements take place.
5	

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

1	
2	
3	

0320 Fire - Administration

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	136,187	140,553	144,765	104,665	144,000	(0.5)%
Fringe Benefits	44,199	44,658	46,380	43,079	54,970	18.5 %
Contractual and Materials	20,828	18,815	19,264	17,646	22,516	16.9 %
Subtotal	201,214	204,026	210,409	165,390	221,486	5.3 %
Interfund Services Used	80,541	46,460	30,424	30,274	40,302	32.5 %
Department Total	281,755	250,486	240,833	195,664	261,788	8.7 %

BUDGET HIGHLIGHTS for 2011

* Reflects a full year with new chief.

* Additional clothing allowance and training for new chief's first year.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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 2011

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 2011 (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 use of new 12 lead heart monitors
2	Implement and train on use of new computers.
3	
4	
5	
6	

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

1	Implement use of mobile computers in apparatus. Costs include $43/month for broadband cards.
2	

0321 Fire - Operations

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	2,239,007	2,262,404	2,177,749	2,251,112	2,117,360	(2.8)%
Fringe Benefits	960,946	976,494	953,930	981,367	934,300	(2.1)%
Contractual and Materials	391,509	352,484	362,666	295,421	365,818	0.9 %
Subtotal	3,591,462	3,591,382	3,494,345	3,527,900	3,417,478	(2.2) %
Interfund Services Used	31,630	24,463	25,750	18,000	25,310	(1.7)%
Department Total	3,623,092	3,615,845	3,520,095	3,545,900	3,442,788	(2.2) %

BUDGET HIGHLIGHTS for 2011

* Collective bargaining negotiations are ongoing at budget preparation time; therefore, no wage (or associated fringe benefit) increases are included beyond December 31, 2009. 2% cost of living increase in 2011 for non-bargaining employees, following no increase in 2010.

* Three positions vacated via attrition temporarily not filled.

* Increase in automotive maintenance for aging fleet. 2011 budget for contractual & materials 6.6% less than 2008 actual.

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

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	1.00	1.00	1.00	1.00	1.00
Firefighter/EMT's	27.00	27.00	25.25	24.00	24.00
Total	34.00	34.00	32.25	31.00	31.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Fire Calls	632	701	592	500	600
EMS Calls	2,702	2,664	2,638	2,500	2,600
Staffing per 1,000 population served	1.63	1.68	1.68	1.53	1.53
Calls per FTE	98	99	95	97	103
Expenditures per capita	$167	$179	$181	$178	$173
Expenditures per call	$1,011	$1,077	$1,119	$1,184	$1,102
Calls per 1,000 population served	165	166	161	150	160

City of Sidney - Goals and Objectives 2011

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 commercial occupancies on target hazard list.
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 2011 (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	Anticipate and plan for lieutenant retirement and develop contingency plans for multiple staffing scenarios
2	Inspect 80% of occupancies on target hazard list
3	Inspect 100% of high life hazard occupancies (hospital, nursing homes etc)
4	Train entire department on use of new fire safety trailers
5	

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

1	
2	
3	

0322 Fire - Prevention & Inspection

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	230,139	232,997	232,300	183,363	225,605	(2.9)%
Fringe Benefits	86,927	98,944	98,400	85,202	100,330	2.0 %
Contractual and Materials	29,598	16,211	21,584	13,093	26,392	22.3 %
Subtotal	346,664	348,152	352,284	281,658	352,327	- %
Interfund Services Used	10,656	8,623	12,605	12,789	12,611	0.0 %
Department Total	357,321	356,774	364,889	294,447	364,938	- %

BUDGET HIGHLIGHTS for 2011

* Collective bargaining negotiations are ongoing at budget preparation time; therefore, no wage (or associated fringe benefit) increases are included beyond December 31, 2009. 2% cost of living increase in 2011 for non-bargaining employees, following no increase in 2010.

* Additional training for newly promoted firefighter.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	2007	2008	2009	2010 est.	2011 est.
Fire Inspections	787	1,395	902	800	1,000
Fire Investigations	39	31	27	15	12
Expenditures per inspection/investigation	$431	$251	$384	$361	$364

City of Sidney - Goals and Objectives 2011

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 2011 (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 implementation of cross-training program in clerk's office and in probation dept in order to increase efficiency and improve versatility of staff
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	

0410 Municipal Court

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	604,770	628,435	636,500	617,973	617,200	(3.0)%
Fringe Benefits	244,623	234,087	241,200	243,680	237,100	(1.7)%
Contractual and Materials	203,466	182,767	166,095	162,478	161,743	(2.6)%
Subtotal	1,052,859	1,045,288	1,043,795	1,024,131	1,016,043	(2.7) %
Interfund Services Used	68,103	66,066	60,836	62,139	63,662	4.6 %
Department Total	1,120,963	1,111,355	1,104,630	1,086,270	1,079,705	(2.3) %

BUDGET HIGHLIGHTS for 2011

* Deputy bailiff and deputy seasonal clerk will be kept vacant temporarily.

* Additional training to accommodate new judge.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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 (1 FTE temporarily vacant)	3.00	3.00	3.00	2.00	2.00
Secretary/Paralegal	1.00	1.00	1.00	1.00	1.00
Deputy Seasonal Clerk (Temporarily Vacant)	0.29	0.29	0.00	0.00	0.00
Total	15.45	15.45	15.16	14.16	14.16

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
New Cases Filed	11,816	10,059	8,478	7,550	8,000
Garnishments Filed	656	737	816	722	775
Cases Completed	11,918	9,269	9,230	7,991	8,250
Court Papers Served by Baliff	1,620	2,232	2,119	1,800	1,800
Prisoners Transported by Baliff	1,300	1,313	1,242	450	500
Active Probationers	583	521	719	750	750
House arrest program	175	223	32	25	18
Case completed per clerical FTE	1,895	1,474	1,467	1,332	1,375
Cost per case completed	$91	$121	$120	$136	$131

0411 Prosecutor

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	117,522	122,503	123,365	123,362	126,275	2.4 %
Fringe Benefits	26,592	24,804	26,760	27,245	28,100	5.0 %
Contractual and Materials	63,366	64,080	57,223	57,213	57,190	(0.1)%
Subtotal	207,480	211,387	207,348	207,820	211,565	2.0 %
Interfund Services Used	4,955	4,143	4,590	4,440	5,615	22.3 %
Department Total	212,435	215,530	211,938	212,260	217,180	2.5 %

BUDGET HIGHLIGHTS for 2011

* Wage increase for the AFSCME employee pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employee (after receiving 0% for 2010).

* Increase in interfund services used due to information technology expenses.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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 2011

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 Imagine Sidney 2025 and the Parks and Recreation Master Plan, and supporting the operations of the Graceland Cemetery.

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

1	Provide recreational services which include recreational programs, sports, facilities and special programming. Imagine Sidney 2025 pg. 3.26 #1c1 & 1c2- and Parks and Recreation Master Plan
2	Support maintenance improvements and operations of Graceland Cemetery.
3	Work with local contractors and developers to acquire land that is worthy of developing into a park for the citizens of Sidney. 2020 Comp. plan pg. 3.24 #4b-and Parks and Recreation Master Plan
4	Work with numerous recreation league commissioners with their designated programs. 2009 Parks and Master Plan V.A.4
5	Assist in the pursuit of grant funding to complete parks capital improvement projects. Parks and Recreation Master Plan V.8
6	Provide the public with continual information about our 15 neighborhood parks, five City recreational facilities and the cities free food programs. Parks and Recreation Master Plan V.5
7	Extend the Great Miami River bike/walkway path (Canal Feeder Walkway) Cemetery south toward VanDemark Rd. Imagine Sidney 2025 3-25.1b-2 & Parks and Recreation Master Plan V.B.1
8	Maintaining and operating the senior center. Imagine Sidney 2025 pg. 3.26.1c.1 & 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	Brookside development

List major Departmental Objectives for 2011 (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	Oversee the ODNR grant administration and construction of the initial phase of Brookside Park. Completion date of November 1, 2011
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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	

0601 Parks - Administration

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	58,935	75,445	75,645	67,688	69,050	(8.7)%
Fringe Benefits	14,897	22,631	21,840	21,061	21,535	(1.4)%
Contractual and Materials	5,877	2,541	2,134	2,406	4,631	117.0 %
Subtotal	79,708	100,617	99,619	91,155	95,216	(4.4) %
Interfund Services Used	21,385	23,913	17,636	17,924	19,184	8.8 %
Department Total	101,093	124,530	117,255	109,079	114,400	(2.4) %

BUDGET HIGHLIGHTS for 2011

* 2% cost of living increase in 2011 for non-bargaining employee following no increase in 2010.

* Seasonal clerical aide being kept vacant temporarily.

* Education expenses for Parks Director previously recorded in Parks & Grounds maintenance departmental budget.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Director	1.00	1.00	1.00	1.00	1.00
Clerical Aide (Temporarily Vacant)	0.30	0.30	0.30	0.00	0.00
Total	1.30	1.30	1.30	1.00	1.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Effectively respond to increasing requests for all of our rec. facilities	42	42	42	42	42

City of Sidney - Goals and Objectives 2011

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. Recreation Master Plan and Imagine Sidney 2025 D2 1b, 1c, E 1b, 1c

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 five 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	Strive to get back the clinics & arts and craft programs for the youth of Sidney.
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List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Expand summer food program (80% grant funded) and continue to provide free transportation through Shelby Transit. 2010 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 2011 (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	Search for different ways to provide funding for the clinics and arts and crafts programs so they can be offered to the youth again in the near future.
2	
3	
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6	

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

1	
2	
3	

0602 Parks - Recreation Programs

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	78,921	74,946	76,500	62,118	64,540	(15.6)%
Fringe Benefits	27,592	26,524	27,140	27,215	26,335	(3.0)%
Contractual and Materials	60,590	56,348	53,722	40,289	43,727	(18.6)%
Subtotal	167,103	157,818	157,362	129,622	134,602	(14.5) %
Interfund Services Used	4,302	1,922	4,281	4,281	4,281	0.0 %
Department Total	171,405	159,741	161,643	133,903	138,883	(14.1) %

BUDGET HIGHLIGHTS for 2011

* 2% cost of living increase in 2011 for non-bargaining employee following no increase in 2010.

* Summer food program ($17,000 -- 80% grant funded)

* Eliminated free clinics; thus eliminated seasonal staff except those necessary to operate the summer food program and reduced budgeted professional services and rents.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor (Temporarily Vacant)	0.34	0.34	0.00	0.00	0.00
Playground Leader	1.34	1.34	1.43	0.61	0.61
Food Service Supervisor (Temporarily Vacant)	0.17	0.17	0.00	0.00	0.00
Total	2.85	2.85	2.43	1.61	1.61

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Free clinics organized and directed	37	38	24	0	0
Free clinics (attendance)	1,494	1,452	2,560	0	0
City-sponsored senior events	4	5	5	5	5
Summer Lunch Program-(no. of meals)	3,389	4,892	4,659	5,127	5,000
Park playground program	14	14	12	4	4
Arts and Crafts Program (Attendance)	1,517	1,050	1,109	0	0
Sat. Night Live at YMCA (ave attendance)	100	287	200	0	0
Fri. Open Gym at Salv Army (ave attendance)	55	5	125	0	0

City of Sidney - Goals and Objectives 2011

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 Ranger, 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 Brookside Park; 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 2011 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Improve drainage on 5 neighborhood baseball diamonds
2	Maintain as many services as possible with the reduction in seasonal maintenance staff
3	Assist with Brookside Park development by utilizing parks staff to offset construction costs
4	
5	

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

1	
2	
3	

0604 Parks - Parks & Public Grounds

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	533,606	503,340	533,755	523,625	529,205	(0.9)%
Fringe Benefits	189,947	171,435	180,600	193,808	195,150	8.1 %
Contractual and Materials	161,396	127,201	85,281	75,042	81,285	(4.7)%
Capital Outlay	8,076	0	0	0	0	- %
Subtotal	893,024	801,975	799,636	792,475	805,640	0.8 %
Interfund Services Used	114,472	95,050	105,970	107,203	100,576	(5.1)%
Department Total	1,007,497	897,025	905,606	899,678	906,216	0.1 %

BUDGET HIGHLIGHTS for 2011

* Wage increase for AFSCME employees pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employees (after receiving 0% for 2010).

* Facilities maintenance foreman and seasonal park ranger positions being kept temporarily vacant.

* Seasonal laborers increased due to loss of Shelby County crime crew. Reduction in Work Release Program expenses transferred to seasonal wages and benefits.

* Education expenses for Parks Director previously recorded in Parks & Grounds maintenance departmental budget.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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 (Temporarily Vacant)	0.43	0.43	0.43	0.00	0.00
Facilities Mnt Foreman (Temporarily Vacant)	1.00	0.00	0.00	0.00	0.00
Seasonal Laborers	4.65	4.65	3.01	5.90	5.90
Total	13.08	12.08	10.44	12.90	12.90

0604 Parks - Parks & Public Grounds

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Acres of parks maintained	430	430	430	450	450
Acres of public grounds maintained (approx)	250	250	250	250	250
Acres underground utilities land maintained	22	22	22	22	22
Neighborhood Parks	15	15	16	16	16
Modular playground structures maintained	21	22	22	23	23
City athletic facilities maintained	5	5	5	5	5
Soccer fields maintained	12	12	12	12	12
Softball fields maintained	9	8	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	35	37	37	37
Miles of walk/bikeways	3.5	4.5	4.5	5.25	6.05
Expenditures per capita	$47	$50	$45	$45	$46
Park acreage per 1,000 population	21.3	21.3	21.5	22.5	22.5
Neighborhood parks per city square mile	1.28	1.28	1.37	1.37	1.37

City of Sidney - Goals and Objectives 2011

Dept
Name: 1010606 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 within 48 hours.
2	Create and administer contractual services for tree planting, tree pruning, tree removal and emergency services.
3	Tree Board liaison
4	
5	
6	
7	
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List major Departmental Goals (in order of priority). To the extent possible, identify how these goals link to the City's overall goals. Remember goals are long-term and general in nature.

1	Effectively manage the urban forest in the City
2	Strive to be a recipient for the "Tree City USA" award.
3	Sponsor Arbor Day celebration with the planting of trees.

List major Departmental Objectives for 2011 (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	
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6	

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

1	Assist residents & businesses with sidewalk issues that involve trees $500.00
2	
3	

0606 Urban Forestry

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Contractual and Materials	63,947	53,628	37,250	39,179	43,545	16.9 %
Capital Outlay	2,500	0	0	0	0	- %
Subtotal	66,447	53,628	37,250	39,179	43,545	16.9 %
Department Total	66,447	53,628	37,250	39,179	43,545	16.9 %

BUDGET HIGHLIGHTS for 2011

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

* Temporarily suspended budgeting for tree planting.

* Approximately $5,800 for grant match.

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Trees removed (hazardous, dead or diseased)	55	46	36	26	40
Trees planted	100	76	1	1	0
Trees trimmed	275	362	325	300	350
Member Tree City USA	Yes	Yes	Yes	Yes	Yes

City of Sidney - Goals and Objectives 2011

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. Imagine Sidney 2025 3-24f

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.Imagine Sidney 2025 Comp. plan 3-28 1e1
2	Maintain building equipment (i.e. HVAC, elevator, lighting, kitchen areas, boiler, etc.) Keeping a safe and comfortable ambiance inside the building.
3	Maintain building grounds (i.e. tree maintenance, shrub trimming, mulching, fertilization, and mowing of turf, etc.) keeping a safe and aesthetically pleasing facility.
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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. Imagine Sidney 2025 3-26 1b-2 ix
2	
3	

List major Departmental Objectives for 2011 (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	Promote Eagle Scout projects that benefit the senior programs or senior citizens facility.
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	

0607 Parks - Senior Center

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Contractual and Materials	48,693	37,354	50,688	47,440	44,955	(11.3)%
Capital Outlay	5,482	0	0	0	0	- %
Subtotal	54,175	37,354	50,688	47,440	44,955	(11.3) %
Department Total	54,175	37,354	50,688	47,440	44,955	(11.3) %

BUDGET HIGHLIGHTS for 2011

* Reduction in insurance citywide a result of positive claims experience by our regional insurance group, Miami Valley Risk Management Association (MVRMA).

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Senior Center Members	1,200	1,044	1,002	893	1,000
Gateway Arts Council - Performances	n/a	n/a	n/a	n/a	n/a
Senior events participants	4,628	4,420	27,961	25,000	27,000

City of Sidney - Goals and Objectives 2011

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 2011 (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 2025!

1	Complete review of fence, sign, and occupancy permits within 48 hours of complete application submission
2	Complete review of site plan permits within 10 days of complete application submission
3	Implement Residential Beautification award program
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	Complete legal review and possible amendment of Sign Code to ensure constitutionality and reduce risk of legal actions
2	
3	

1003 Planning

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	69,647	70,803	73,000	70,972	77,730	6.5 %
Fringe Benefits	26,467	25,751	26,690	26,694	28,685	7.5 %
Contractual and Materials	33,902	24,135	22,479	21,854	22,773	1.3 %
Subtotal	130,015	120,690	122,169	119,520	129,188	5.7 %
Interfund Services Used	4,823	8,750	4,257	4,059	3,588	(15.7)%
Department Total	134,837	129,440	126,426	123,579	132,776	5.0 %

BUDGET HIGHLIGHTS for 2011

* Intern/assistant position temporarily vacant.

* In light of budget reductions, Paint the Town program temporarily reduced in scope.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Planning Director	1.00	0.00	0.00	0.00	0.00
Community Services Director	0.00	1.00	1.00	1.00	1.00
Intern/Assistant (Temporarily Vacant)	0.23	0.00	0.00	0.00	0.00
Total	1.23	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Sign Permits Issued	53	40	37	20	25
Temporary sign permits	41	41	41	40	40
Sign Permits Issuued within 2 days	100%	98%	97%	100%	100%
Fence Permits Issued	82	76	66	60	60
Fence Permits Issued within 2 days	99%	99%	97%	100%	100%
Planning Comm applications reviewed	32	21	17	10	8
Zoning occupancy permits issued	18	20	17	15	15
Annexation requests reviewed	3	0	0	1	1
Site plan permits issued	27	13	9	10	10
No. of CHIP housing rehabs completed	4	6	2	4	2
No. of CHIP home repairs completed	0	4	1	5	3

City of Sidney - Goals and Objectives 2011

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 2011 (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	Research and recommend amendments to the pool regulations.
2	Complete transition of back-up inspector contract from Miami County to NIC.
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	

1101 Building Inspection

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	101,588	103,119	104,000	94,391	89,000	(14.4)%
Fringe Benefits	33,912	32,956	34,310	34,309	33,180	(3.3)%
Contractual and Materials	5,272	3,722	3,783	2,661	2,690	(28.9)%
Subtotal	140,773	139,797	142,093	131,361	124,870	(12.1) %
Interfund Services Used	10,956	10,296	9,558	9,770	9,305	(2.6)%
Department Total	151,729	150,093	151,651	141,131	134,175	(11.5) %

BUDGET HIGHLIGHTS for 2011

* Part-time electrical inspector position remains vacant for 2011.

* Budget cuts in accordance with 2009 & 2010 contingency planning.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Building Inspector	1.00	1.00	1.00	1.00	1.00
Electrical Inspector (Temporarily Vacant)	0.26	0.26	0.26	0.00	0.00
Secretary	0.50	0.50	0.50	0.50	0.50
Total	1.76	1.76	1.76	1.50	1.50

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Building Permits Issued	265	246	330	515	475
Building Inspections	833	822	612	702	700
Electrical Inspections	506	479	366	276	323
Fees as a % of Expenditures	40.2%	35.5%	27.0%	32.6%	34.4%

City of Sidney - Goals and Objectives 2011

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 2011 (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	Create internal standards for filing
2	Create internal standards for autocad drawings
3	Create internal standards for computer filing
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	

1102 Engineering

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	436,909	445,777	455,700	457,114	467,650	2.6 %
Fringe Benefits	165,581	162,815	164,000	163,083	166,800	1.7 %
Contractual and Materials	21,941	26,349	20,677	19,790	23,952	15.8 %
Capital Outlay	0	9,789	0	0	0	- %
Subtotal	624,431	644,730	640,377	639,987	658,402	2.8 %
Interfund Services Used	48,906	49,405	44,183	45,736	44,518	0.8 %
Department Total	673,337	694,135	684,560	685,723	702,920	2.7 %

BUDGET HIGHLIGHTS for 2011

* Wage increase for AFSCME employees pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employees (after receiving 0% for 2010).

* Seasonal laborer position temporarily vacant.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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
Clerk Typist II	1.00	1.00	1.00	1.00	1.00
City Surveyor	1.00	1.00	1.00	1.00	1.00
Engineering Technician I	1.00	1.00	1.00	1.00	1.00
Engineering Technician II	2.00	2.00	2.00	2.00	2.00
Seasonal Laborers (Temporarily Vacant)	0.29	0.00	0.00	0.00	0.00
Total	7.29	7.00	7.00	7.00	7.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Sanitary Sewer Inspections	51	32	25	30	30
Subdivisions Inspected	3	5	3	4	6
Site Plans Reviewed	27	13	11	13	10

1104 Public Works

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	90,665	93,095	93,100	89,509	9,860	(89.4)%
Fringe Benefits	17,320	21,020	25,410	25,805	2,745	(89.2)%
Contractual and Materials	5,033	5,559	6,604	3,105	0	(100.0)%
Subtotal	113,017	119,674	125,114	118,419	12,605	(89.9) %
Interfund Services Used	4,197	4,025	4,369	4,234	0	(100.0)%
Department Total	117,214	123,699	129,483	122,653	12,605	(90.3) %

BUDGET HIGHLIGHTS for 2011

* After current Public Works Director's retirement, this position will be allocated as follows: 10% Public Works, 10% Street administration, 40% Water administration and 40% Sewer administration.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Public Works Director	1.00	1.00	1.00	1.00	0.10
Total	1.00	1.00	1.00	1.00	0.10

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 exterior nuisance ordinances and ensure compliance.
2	Enforce the property maintenance code through inspections and violation notices
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	Research and recommend programs and activities that reduce violations and/or increase the general public's understanding of minimum standards and encourage on-going voluntary compliance
3	

List major Departmental Objectives for 2011 (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 program to regularly review property maintenance on foreclosed and tax-delinquent properties (strategy 2b / Ch. 4)
2	Investigate complaints within 2 working days
3	Follow-up on on-going cases within 2 working days of established deadline to remedy
4	
5	

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	

1105 Code Enforcement

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	65,232	67,496	69,170	61,548	57,940	(16.2)%
Fringe Benefits	19,845	19,158	19,840	21,867	21,435	8.0 %
Contractual and Materials	2,970	1,662	2,375	1,935	1,632	(31.3)%
Subtotal	88,047	88,317	91,385	85,350	81,007	(11.4) %
Interfund Services Used	12,966	10,503	9,839	10,639	10,095	2.6 %
Department Total	101,013	98,820	101,224	95,989	91,102	(10.0) %

BUDGET HIGHLIGHTS for 2011

* Seasonal code enforcement officer position is being kept vacant temporarily.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Seasonal Code Enforcement Officer (Temporarily Vacant)	0.54	0.54	0.48	0.00	0.00
Total	1.54	1.54	1.48	1.00	1.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Property maintenance inspections	1,021	971	771	451	585
Expenditures per inspection	$92	$104	$128	$213	$156
Inspections per FTE	700	631	771	451	585

CITY OF SIDNEY

OHIO

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in Budget
Beginning Cash Balance	452,911	354,917	258,240	258,240	138,855	
Receipts:						
Motor Vehicle License Tax	373,360	327,237	330,723	325,762	332,277	
Gasoline Excise Tax	769,600	732,526	763,864	739,851	762,047	
Additional $5 License Fee	735	91,488	87,694	87,694	90,325	
Other Receipts	79,407	29,454	21,700	24,000	19,000	
Total Receipts	1,223,102	1,180,705	1,203,981	1,177,307	1,203,649	
Expenditures:						
Salaries and Wages	584,764	544,992	487,755	452,389	438,597	(10.1%)
Fringe Benefits	183,101	156,036	145,390	144,226	115,225	(20.7%)
Contractual and Materials	367,588	388,193	365,077	365,838	341,797	(6.4%)
Capital Outlay	0	96,078	0	0	0	0 %
Total Expenditures	1,135,453	1,185,300	998,222	962,453	895,619	(10.3%)
Net Income Before Interfund Transactions	87,650	(4,595)	205,759	214,854	308,030	
Interfund Services Reimbursed	(152,857)	(124,909)	(141,126)	(146,185)	(131,502)	-6.8%
Other Interfund Reimbursement	100,000	138,124	90,000	90,000	90,000	
Interfund Transfers In						
Transfer from General Fund	0	110,000	0	0	27,000	
Interfund Reimbursements (Out)						
Interfund reimbursements	0	(91,488)	(87,694)	(87,694)	(90,325)	
General Fund Admin. Reimb.	(100,786)	(123,810)	(190,360)	(190,360)	(205,573)	
Interfund Transfers (Out)						
Transfer to Separation Pay Fd.	(32,000)	0	0	0	0	
Net Change in Fund Balance	(97,994)	(96,678)	(123,421)	(119,385)	(2,370)	
Ending Cash Balance (Unencumbered)	354,917	258,240	134,819	138,855	136,485	
Balance as a percent of expenditures (Minimum Reserve =15%)	31.3%	21.8%	13.5%	14.4%	15.2%	

BUDGET HIGHLIGHTS for 2011

* Budgeted staffing reduced from 11.67 FTE's in 2008 to 6.98 FTE's in 2011. Vacated positions not filled and seasonal/part-time staff reduced.

* 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.

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

City of Sidney - Goals and Objectives 2011

Dept
Name: 210.0801 Street Administration

Department Mission Statement / Purpose:

Provide efficient supervision to the Street Maintenance, Traffic, Winter Maintenance 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	Cross training of staff between Divisions of the Department.
2	Provide the opportunity for employees to achieve pertinent certifications and licenses related to their positions.
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 2011 (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 grant received in 2010 for the fight against the Emerald Ash Borer
2	Continue to educate members of the Tree Board of proper tree maintenance and responsibilities
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	Develop a Tree Brochure that delineates proper tree care and responsibilities of tree maintenance that conforms to ordinances changes made in 2009
2	Continue to research grant opportunities for the fight against the Emerald Ash Borer
3	Street Dept staff will prepare an outline and presentation on compliance with the new Sign Reflectivity Rules.

0801 Street - Administration

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	82,578	85,912	85,960	86,364	96,962	12.8 %
Fringe Benefits	24,037	20,036	20,880	21,314	23,420	12.2 %
Contractual and Materials	70,473	75,431	77,580	76,180	78,987	1.8 %
Subtotal	177,089	181,379	184,420	183,858	199,369	8.1 %
Interfund Services Used	11,609	16,504	14,453	13,103	15,603	8.0 %
Department Total	188,697	197,883	198,873	196,961	214,972	8.1 %

BUDGET HIGHLIGHTS for 2011

* 10% of Public Works Director position to be charged to Street Administration beginning in 2011.

* 2% cost of living increase to non-bargaining employees in 2011 after 0% increase in 2010.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Public Works Director	0.00	0.00	0.00	0.00	0.10
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	1.35

City of Sidney - Goals and Objectives 2011

Dept
Name: 210.0802 Street General Maintenance

Department Mission Statement / Purpose:

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

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

1	Asphalt resurfacing, maintenance patching of potholes, crack sealing of pavement and preventive maintenance of the pavement surface. Restoration of public utility openings in pavement.
2	Snow and ice removal services.
3	Maintain a current pavement assessment database. This is used as a tool for 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 2011 (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 the Engineering Dept to secure future ODOT funding of street paving
2	Cross train Street Dept staff with Underground Utilities and vice versa to work as an equipment operator pool
3	Prioritize work assignments throughout the year.
4	Acquire and train on new leaf collection 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	During the winter of 2011, staff will dedicate time to evaluate the asphalt program showing the history over the past 10 years to determine the most cost effective maintenance and replacement alternatives.
2	
3	

0802 Street - General Maintenance

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	344,690	304,841	265,335	227,667	236,385	(10.9) %
Fringe Benefits	114,644	93,524	96,800	84,842	63,000	(34.9) %
Contractual and Materials	75,314	64,144	78,559	56,218	54,452	(30.7) %
Capital Outlay	0	96,078	0	0	0	- %
Subtotal	534,648	558,586	440,694	368,727	353,837	(19.7) %
Interfund Services Used	125,231	97,655	106,742	108,392	95,797	(10.3%)
Department Total	659,879	656,241	547,436	477,119	449,634	(17.9) %

BUDGET HIGHLIGHTS for 2011

* Wage increase for AFSCME employees pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employees (after receiving 0% for 2010).

* Three equipment operator positions are being held vacant temporarily. Staff from underground utilities are assisting so that the work is completed.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	2.00	2.50	1.00	1.00
Street Technician I	1.00	1.00	1.00	1.00	1.00
Seasonal Laborers	1.02	0.23	0.23	0.23	0.23
Total	8.02	5.23	5.73	4.23	4.23

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Miles of street responsibility	97.5	97.5	97.5	97.5	97.5
Miles of streets per employee	12.2	12.2	19.5	19.5	19.5
Cost per mile (excluding capital outlay)	$9,116	$6,768	$5,745	$4,911	$4,676

City of Sidney - Goals and Objectives 2011

Dept
Name: 210.0803 Winter Maintenance

Department Mission Statement / Purpose:

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

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

1	Plowing of all City roadways, parking lots and public priority sidewalks when snow is in excess of 2 inches.
2	Salting arterial City roadways, parking lots and sidewalks during snow & ice conditions.
3	Preparation and maintenance of the City snow equipment.
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 2011 (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	No new activities as a result of reduction in personnel.
2	
3	

0803 Street - Winter Maintenance

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	38,790	32,405	64,900	65,514	33,000	(49.2) %
Fringe Benefits	5,206	4,535	5,430	10,257	6,120	12.7 %
Contractual and Materials	148,258	185,041	135,097	161,160	132,169	(2.2) %
Subtotal	192,253	221,982	205,427	236,931	171,289	(16.6) %
Interfund Services Used	8,730	5,557	12,465	17,737	12,636	1.4 %
Department Total	200,983	227,539	217,892	254,668	183,925	(15.6) %

BUDGET HIGHLIGHTS for 2011

* Expenditures vary with weather conditions. Increase in 2010 due to number and severity of winter storms.

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

* 2011 budget reflects 1,600 tons purchased at $63.62 per ton.

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Hours required to completely plow town -1 time	16	12	12	12	12
Average salt tonnage use per year	1,100	2,359	1,955	1,600	1,600
Winter Mnt (employees trained and available)	24	14	12	16	16

City of Sidney - Goals and Objectives 2011

Dept
Name: 2100804 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 and crosswalks.
2	Traffic signal maintenance: annual conflict monitor testing, troubleshooting and repair or electronics and LED replacements.
3	Downtown Banner changes for special events, Christmas Decorations, traffic control and support for all special events.
4	Assist street crews in any and all operations of the street department.
5	Conflict monitor testing of all 50 intersections.
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	Complete the change out of traffic controllers.
2	Certifications for staff in Work Zone Safety & Traffic Control
3	

List major Departmental Objectives for 2011 (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	Working with the Engineering Dept to obtain future funding from ODOT for signalized upgrades of state routes through the City.
2	Continue to work with the GIS department of cataloging infrastructure
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	During the winter months of 2011, staff will evaluate all street signals and prioritize remaining signal heads that need replaced or upgraded.
2	
3	

0804 Street - Traffic Control

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	118,706	121,833	71,560	72,844	72,250	1.0 %
Fringe Benefits	39,214	37,941	22,280	27,813	22,685	1.8 %
Contractual and Materials	73,543	63,578	73,841	72,280	76,189	3.2 %
Subtotal	231,463	223,353	167,681	172,937	171,124	2.1 %
Interfund Services Used	7,287	5,193	7,466	6,953	7,466	0.0 %
Department Total	238,751	228,546	175,147	179,890	178,590	2.0 %

BUDGET HIGHLIGHTS for 2011

* A 2% cost of living increase has been included for the full-time nonbargaining employee (after receiving 0% for 2010).

* Foreman position is temporarily vacant. Equipment Operator I was reclassified to Technician in 2010 following the retirement of the Foreman.

* 2011 budget reflects a full year for Technician position.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Foreman (Temporarily Vacant)	1.00	1.00	0.00	0.00	0.00
Technician	0.00	0.00	1.00	1.00	1.00
Equipment Operator I	1.00	1.00	0.00	0.00	0.00
Seasonal Laborers	0.40	0.40	0.40	0.40	0.40
Total	2.40	2.40	1.40	1.40	1.40

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Traffic signal intersections	50	52	52	52	48
Traffic paint usage in gallons	2,500	525	490	150	550
Signalized intersections upgraded	8	9	6	6	6
Cost per signalized intersection	$4,692	$4,591	$4,395	$3,459	$3,721

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	24,165	21,383	3,676	3,676	1,848	
Receipts (net)	97,218	82,292	90,172	88,172	90,549	
Expenditures:						
Total Expenditures	0	0	0	0	0	
Net Income Before Interfund Transactions	97,218	82,292	90,172	88,172	90,549	
Interfund Reimbursements (Out)						
Interfund reimbursements	(100,000)	(100,000)	(90,000)	(90,000)	(90,000)	
Net Change in Fund Balance	(2,782)	(17,708)	172	(1,828)	549	
Ending Cash Balance (Unencumbered)	21,383	3,676	3,848	1,848	2,397	

BUDGET HIGHLIGHTS for 2011

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	483	4,528	4,528	4,528	1,528	
Receipts (net)	106,473	99,449	95,000	92,000	95,000	
Expenditures:						
Capital Outlay	102,428	99,449	95,000	95,000	95,000	
Total Expenditures	102,428	99,449	95,000	95,000	95,000	
Net Change in Fund Balance	4,044	0	0	(3,000)	0	
Ending Cash Balance (Unencumbered)	4,528	4,528	4,528	1,528	1,528	

BUDGET HIGHLIGHTS for 2011

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Beginning Cash Balance	831,685	650,000	650,000	650,000	400,000
Receipts (net)	12,522,424	10,918,368	11,287,399	11,421,914	11,222,775
Expenditures:					
Salaries and Wages	143,353	0	0	0	0
Fringe Benefits	47,961	0	0	0	0
Contractual and Materials	8,444	2,282	0	0	0
Total Expenditures	199,758	2,282	0	0	0
Net Income Before Interfund Transactions	12,322,666	10,916,086	11,287,399	11,421,914	11,222,775
Interfund Services Reimbursed	(18,318)	(229,550)	(264,157)	(264,157)	(223,111)
Interfund Transfers (Out)					
Transfer to General Fund	(9,988,826)	(8,549,229)	(9,330,594)	(9,126,206)	(8,959,731)
Transfer to Capital Impr. Fund	(2,497,207)	(2,137,307)	(2,332,648)	(2,281,551)	(2,239,933)
Net Change in Fund Balance	(181,685)	0	(640,000)	(250,000)	(200,000)
Ending Cash Balance (Unencumbered)	650,000	650,000	10,000	400,000	200,000

BUDGET HIGHLIGHTS for 2011

* Net tax revenue after collection costs is distributed 80% to the General Fund and 20% to the Capital Improvement Fund. Fund balance of $400,000 reduced to $200,000 by end of 2011.

* 2010 projected Income Tax receipts reflects a 4.6% increase from 2009 receipts. 2011 budgeted Income Tax receipts reflects a 1.7% decrease from 2010 projected. The 2011 projected decrease is based on a 16% decline in the City's direct collections (to return it to a more normal level of collections) and a 2% increase in the amounts received from employee withholdings.

* 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	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Tax Administrator	1.00	0.00	0.00	0.00	0.00
Account Clerk I	2.00	0.00	0.00	0.00	0.00
Total	3.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Final Returns Processed (est.)	9,980	10,000	n/a	n/a	n/a
Withholding Accounts Maintained	2,500	2,600	n/a	n/a	n/a
Form W-2's Audited	36,000	37,100	n/a	n/a	n/a
Collection costs as percentage of revenue	1.5%	1.7%	2.1%	2.3%	2.0%

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	10,461	3,766	3,065	3,065	3,357	
Receipts (net)	66,578	51,064	51,930	48,292	48,292	
Expenditures:						
Contractual and Materials	73,274	51,765	50,670	48,000	50,000	(1.3%)
Total Expenditures	73,274	51,765	50,670	48,000	50,000	(1.3%)
Net Change in Fund Balance	(6,695)	(701)	1,260	292	(1,708)	
Ending Cash Balance (Unencumbered)	3,766	3,065	4,325	3,357	1,649	

BUDGET HIGHLIGHTS for 2011

* 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 27%.

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	18,341	19,900	19,396	19,396	19,396	
Receipts (net)	10,678	0	0	0	0	
Expenditures:						
Contractual and Materials	34,119	25,504	30,000	25,000	25,000	(16.7%)
Total Expenditures	34,119	25,504	30,000	25,000	25,000	(16.7%)
Net Income Before Interfund Transactions	(23,441)	(25,504)	(30,000)	(25,000)	(25,000)	
Interfund Transfers In						
Transfer from General Fund	25,000	25,000	25,000	25,000	25,000	
Net Change in Fund Balance	1,559	(504)	(5,000)	0	0	
Ending Cash Balance (Unencumbered)	19,900	19,396	14,396	19,396	19,396	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	490,971	689,853	628,765	628,765	441,765	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Salaries and Wages	60,609	131,418	250,000	225,000	200,000	(20.0%)
Total Expenditures	60,609	131,418	250,000	225,000	200,000	(20.0%)
Net Income Before Interfund Transactions	(60,609)	(131,418)	(250,000)	(225,000)	(200,000)	
Interfund Reimbursements In						
Other Interfund Reimbursement	0	70,330	38,000	38,000	0	
Interfund Transfers In						
Transfer from General Fund	162,000	0	0	0	0	
Transfer from Street Fund	32,000	0	0	0	0	
Transfer from Water Fund	50,000	0	0	0	0	
Transfer from Sewer Fund	14,000	0	0	0	14,000	
Transfer from Transport Fund	1,490	0	0	0	0	
Net Change in Fund Balance	198,881	(61,088)	(212,000)	(187,000)	(186,000)	
Ending Cash Balance (Unencumbered)	689,853	628,765	416,765	441,765	255,765	

BUDGET HIGHLIGHTS for 2011

* 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 2011.

City of Sidney - Goals and Objectives 2011

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 2011 (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	
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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	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in budget
Beginning Cash Balance	104,427	99,172	83,577	83,577	66,996	
Receipts (net)	38,289	35,288	39,984	25,366	23,090	
Expenditures:						
Salaries and Wages	28,009	30,060	30,500	15,663	15,000	(50.8%)
Fringe Benefits	5,346	5,126	5,350	10,812	11,040	106.4 %
Contractual and Materials	4,366	3,671	3,563	3,077	3,322	(6.8%)
Total Expenditures	37,720	38,857	39,413	29,552	29,362	(25.5%)
Net Income Before Interfund Transactions	569	(3,570)	571	(4,186)	(6,272)	
Interfund Services Reimbursed	(5,824)	(245)	(250)	(250)	(250)	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	0	(11,780)	(12,145)	(12,145)	(10,868)	
Net Change in Fund Balance	(5,255)	(15,595)	(11,824)	(16,581)	(17,390)	
Ending Cash Balance (Unencumbered)	99,172	83,577	71,753	66,996	49,606	
Balance as a percent of expenditures (Minimum Reserve =15%)	262.9%	215.1%	182.1%	226.7%	168.9%	

BUDGET HIGHLIGHTS for 2011

* Part-time Parking Enforcement Officer position is being kept vacant temporarily. Police officers are performing parking enforcement duties as timing & scheduling permits.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Parking Enforcement Officer (Temporarily Vacant)	0.75	0.75	0.71	0.00	0.00
Total	0.75	0.75	0.71	0.00	0.00

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	24,034	6,859	2,219	2,219	6,019	
Receipts (net)	12,243	5,424	4,000	3,800	4,000	
Expenditures:						
Contractual and Materials	29,417	10,064	0	0	5,000	100.0 %
Total Expenditures	29,417	10,064	0	0	5,000	0 %
Net Change in Fund Balance	(17,174)	(4,640)	4,000	3,800	(1,000)	
Ending Cash Balance (Unencumbered)	6,859	2,219	6,219	6,019	5,019	

BUDGET HIGHLIGHTS for 2011

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	49,323	25,897	20,500	20,500	8,500	
Receipts (net)	32,739	13,643	10,000	8,000	10,000	
Expenditures:						
Contractual and Materials	31,844	12,967	20,000	20,000	15,750	(21.3%)
Capital Outlay	24,321	6,073	0	0	0	0 %
Total Expenditures	56,165	19,040	20,000	20,000	15,750	(21.3%)
Net Change in Fund Balance	(23,426)	(5,397)	(10,000)	(12,000)	(5,750)	
Ending Cash Balance (Unencumbered)	25,897	20,500	10,500	8,500	2,750	

BUDGET HIGHLIGHTS for 2011

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	91,517	95,886	96,804	96,804	94,804	
Receipts (net)	20,138	20,824	18,000	18,000	18,000	
Expenditures:						
Contractual and Materials	15,770	19,906	40,000	20,000	20,000	(50.0%)
Total Expenditures	15,770	19,906	40,000	20,000	20,000	(50.0%)
Net Change in Fund Balance	4,369	918	(22,000)	(2,000)	(2,000)	
Ending Cash Balance (Unencumbered)	95,886	96,804	74,804	94,804	92,804	

BUDGET HIGHLIGHTS for 2011

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	20,048	20,567	21,857	21,857	12,026	
Receipts (net)	7,525	4,864	5,100	3,937	3,800	
Expenditures:						
Salaries and Wages	6,013	2,898	10,138	10,138	5,160	(49.1%)
Fringe Benefits	754	428	2,130	2,130	1,085	(49.1%)
Contractual and Materials	240	247	1,500	1,500	1,500	0 %
Total Expenditures	7,007	3,573	13,768	13,768	7,745	(43.7%)
Net Change in Fund Balance	518	1,291	(8,668)	(9,831)	(3,945)	
Ending Cash Balance (Unencumbered)	20,567	21,857	13,189	12,026	8,081	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	136,750	147,783	146,271	146,271	145,206	
Receipts (net)	20,299	21,248	20,000	20,000	20,000	
Expenditures:						
Contractual and Materials	9,266	22,760	15,934	21,065	12,682	(20.4%)
Total Expenditures	9,266	22,760	15,934	21,065	12,682	(20.4%)
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	0	0	0	0	(5,456)	
Net Change in Fund Balance	11,033	(1,512)	4,066	(1,065)	1,862	
Ending Cash Balance (Unencumbered)	147,783	146,271	150,337	145,206	147,068	

BUDGET HIGHLIGHTS for 2011

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

City of Sidney - Goals and Objectives 2011

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	Maintain excellent audit scores received by State Audit team
2	Continuous improvement and expansion of programs offered by CCA grant
3	

List major Departmental Objectives for 2011 (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 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	
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	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	4,123	4,881	3,752	3,752	2,208	
Receipts (net)	51,542	51,162	51,163	51,162	51,162	
Expenditures:						
Salaries and Wages	43,045	44,235	44,600	44,468	44,300	(0.7%)
Fringe Benefits	7,739	8,056	7,965	8,238	6,862	(13.8%)
Total Expenditures	50,784	52,291	52,565	52,706	51,162	(2.7%)
Net Change in Fund Balance	758	(1,129)	(1,402)	(1,544)	0	
Ending Cash Balance (Unencumbered)	4,881	3,752	2,350	2,208	2,208	

BUDGET HIGHLIGHTS for 2011

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

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	2007	2008	2009	2010 est.	2011 est.
EMHA participants	175	223	32	25	18
Drug tests performed	342	274	210	180	250
In-lieu of jail participants	312	527	455	350	300

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	0	45,033	147,144	147,144	232,294	
Receipts (net)	45,033	144,757	151,585	133,150	135,000	
Expenditures:						
Contractual and Materials	0	42,646	29,830	27,830	55,000	84.4 %
Capital Outlay	0	0	20,170	20,170	170,000	742.8 %
Total Expenditures	0	42,646	50,000	48,000	225,000	350.0 %
Net Income Before Interfund Transactions	45,033	102,111	101,585	85,150	(90,000)	
Net Change in Fund Balance	45,033	102,111	101,585	85,150	(90,000)	
Ending Cash Balance (Unencumbered)	45,033	147,144	248,729	232,294	142,294	

BUDGET HIGHLIGHTS for 2011

* 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.

* 2011 Appropriations to be used to continue to develop the Drivers License Intervention Program, as well as to develop, train and operate a mediation program. In addition, funds are being appropriated to pay for a replacement software system.

Indigent Drivers Interlock and Alcohol Monitoring Fund

PURPOSE:

To account for additional court fees levied in accordance with Ohio Revised Code for the purpose of providing alccohol monitoring equipment for those cases that cannot afford to purchase it.

Indigent Drivers Interlock and Alcohol Monitoring Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	0	1,530	11,606	11,606	21,406	
Receipts (net)	1,530	10,076	9,325	14,800	14,000	
Expenditures:						
Contractual and Materials	0	0	5,000	5,000	7,500	50.0 %
Total Expenditures	0	0	5,000	5,000	7,500	50.0 %
Net Income Before Interfund Transactions	1,530	10,076	4,325	9,800	6,500	
Net Change in Fund Balance	1,530	10,076	4,325	9,800	6,500	
Ending Cash Balance (Unencumbered)	1,530	11,606	15,931	21,406	27,906	

BUDGET HIGHLIGHTS for 2011

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	25,605	23,326	13,481	13,481	7,002	
Receipts (net)	46,721	39,942	42,000	36,500	37,650	
Expenditures:						
Contractual and Materials	5,423	2,935	9,000	7,500	7,500	(16.7%)
Capital Outlay	13,577	3,264	6,000	0	0	(100.0%)
Total Expenditures	19,000	6,199	15,000	7,500	7,500	(50.0%)
Net Income Before Interfund Transactions	27,721	33,743	27,000	29,000	30,150	
Interfund Services Reimbursed	(30,000)	(43,588)	(35,479)	(35,479)	(35,454)	
Net Change in Fund Balance	(2,279)	(9,845)	(8,479)	(6,479)	(5,304)	
Ending Cash Balance (Unencumbered)	23,326	13,481	5,002	7,002	1,698	

BUDGET HIGHLIGHTS for 2011

* 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 2011

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 2011 (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	With the loss of 1.32 FTE'S, staff will need to prioritize projects and services to best support the needs of the Graceland Cemetery.
2	Review memorial decoration policies and implement/enforce the rules
3	Cross train parks staff to sell, open, and close graves by March 2011
4	Develop written safety policy for Cemetery employee (full time and seasonal) by March 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	
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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in Budget
Beginning Cash Balance	61,851	80,342	109,003	109,003	31,257	
Receipts (net)	98,241	81,077	93,125	84,940	89,185	
Expenditures:						
Salaries and Wages	133,752	131,219	104,270	92,057	78,850	(24.4%)
Fringe Benefits	41,369	37,210	34,150	30,706	33,450	(2.0%)
Contractual and Materials	17,710	17,765	26,343	20,839	27,134	3.0 %
Capital Outlay	778	6,200	0	0	0	0 %
Total Expenditures	193,608	192,394	164,763	143,602	139,434	(15.4%)
Net Income Before Interfund Transactions	(95,368)	(111,317)	(71,638)	(58,662)	(50,249)	
Interfund Services Used	(18,141)	(20,022)	(19,840)	(19,084)	(19,658)	-0.9%
Other Interfund Reimbursement	0	120,000	0	0	0	
Interfund Transfers In						
Transfer from General Fund	122,000	40,000	0	0	60,000	
Transfer from Cemetery Maint	10,000	0	0	0	0	
Net Change in Fund Balance	18,491	28,661	(91,478)	(77,746)	(9,907)	
Ending Cash Balance (Unencumbered)	80,342	109,003	17,525	31,257	21,350	
Balance as a percent of expenditures (Minimum Reserve =15%)	41.5%	56.7%	10.6%	21.8%	15.3%	

BUDGET HIGHLIGHTS for 2011

* 2011 budgeted receipts includes a 5% rate increase.

* Cemetery now supervised by a Foreman II position Equipment operator position being kept vacant temporarily. Increased seasonal labor to manage operational needs.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Superintendent	1.00	1.00	1.00	0.00	0.00
Foreman II	0.00	0.00	0.00	1.00	1.00
Equipment Oper I (Temporarily Vacant)	1.00	1.00	0.50	0.00	0.00
Seasonal Laborers	1.08	0.76	0.76	1.00	1.00
Total	3.08	2.76	2.26	2.00	2.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Funerals	71	94	69	75	100
Infant, Ashes, and Mausoleum	23	23	23	20	25
Grave sales	37	68	34	30	40
Foundations installed	50	45	43	40	40
Straighten monuments	173	147	60	25	30
Replace foundations	15	10	13	5	10

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	741,837	789,255	698,539	698,539	701,730	
Receipts (net)	57,751	29,594	40,400	3,500	3,500	
Expenditures:						
Contractual and Materials	333	310	350	309	500	
Total Expenditures	333	310	350	309	500	
Net Income Before Interfund Transactions	57,419	29,284	40,050	3,191	3,000	
Interfund Reimbursements (Out)						
Interfund reimbursements	0	(120,000)	0	0	0	
Interfund Transfers (Out)						
Transfer to Cemetery Fund	(10,000)	0	0	0	0	
Net Change in Fund Balance	47,419	(90,716)	40,050	3,191	3,000	
Ending Cash Balance (Unencumbered)	789,255	698,539	738,589	701,730	704,730	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	21,436	22,920	24,077	24,077	24,327	
Receipts (net)	1,484	1,158	1,000	250	350	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Change in Fund Balance	1,484	1,158	1,000	250	350	
Ending Cash Balance (Unencumbered)	22,920	24,077	25,077	24,327	24,677	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	140,729	222,115	173,353	173,353	54,593	
Receipts (net)	495,177	98,499	530,023	489,969	287,910	
Expenditures:						
Salaries and Wages	0	0	0	1,300	5,950	100.0 %
Contractual and Materials	99,333	121,719	18,990	170,429	10,915	(42.5%)
Capital Outlay	314,458	25,542	436,510	437,000	128,000	(70.7%)
Total Expenditures	413,791	147,261	455,500	608,729	144,865	(68.2%)
Net Change in Fund Balance	81,386	(48,762)	74,523	(118,760)	143,045	
Ending Cash Balance (Unencumbered)	222,115	173,353	247,876	54,593	197,638	

BUDGET HIGHLIGHTS for 2011

* Includes expenditures for CDBG CHIP grant, CDBG HOME CHIP grant and CDBG 2011 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	290,564	111,226	139,963	139,963	70,869	
Receipts (net)	31,744	28,736	6,600	3,506	10,127	
Expenditures:						
Contractual and Materials	211,081	0	43,238	15,838	50,000	15.6 %
Capital Outlay	0	0	56,762	56,762	0	(100.0%)
Total Expenditures	211,081	0	100,000	72,600	50,000	(50.0%)
Net Change in Fund Balance	(179,337)	28,736	(93,400)	(69,094)	(39,873)	
Ending Cash Balance (Unencumbered)	111,226	139,963	46,563	70,869	30,996	

BUDGET HIGHLIGHTS for 2011

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

* During 2010, two loans were approved and paid out of this Fund One loan will be forgiven over a five-year period. The second loan is being repaid over 7 years at an interest rate of 5.0%.

* Appropriations for 2011 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	5,542	3,673	3,365	3,365	9,963	
Receipts (net)	352	97	150	6,598	0	
Expenditures:						
Capital Outlay	2,220	405	3,000	0	9,000	
Total Expenditures	2,220	405	3,000	0	9,000	
Net Income Before Interfund Transactions	(1,868)	(308)	(2,850)	6,598	(9,000)	
Net Change in Fund Balance	(1,868)	(308)	(2,850)	6,598	(9,000)	
Ending Cash Balance (Unencumbered)	3,673	3,365	515	9,963	963	

BUDGET HIGHLIGHTS for 2011

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	57,871	61,975	43,531	43,531	43,781	
Receipts (net)	5,103	1,321	2,000	250	0	
Expenditures:						
Capital Outlay	1,000	19,764	10,000	0	25,000	150.0 %
Total Expenditures	1,000	19,764	10,000	0	25,000	150.0 %
Net Change in Fund Balance	4,103	(18,443)	(8,000)	250	(25,000)	
Ending Cash Balance (Unencumbered)	61,975	43,531	35,531	43,781	18,781	

BUDGET HIGHLIGHTS for 2011

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	0	0	0	0	0	
Receipts (net)	0	0	240,000	224,739	0	
Expenditures:						
Salaries and Wages	0	0	8,000	8,000	0	(100.0%)
Contractual and Materials	0	0	12,000	5,160	0	(100.0%)
Capital Outlay	0	0	214,625	205,484	0	(100.0%)
Total Expenditures	0	0	234,625	218,644	0	(100.0%)
Net Income Before Interfund Transactions	0	0	5,375	6,095	0	
Interfund Reimbursements (Out)						
Interfund reimbursements	0	0	(5,375)	(6,095)	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 were 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in Budget
Beginning Cash Balance	0	0	24,132	24,132	56,618	
Receipts (net)	0	33,461	55,930	48,486	48,486	
Expenditures:						
Contractual and Materials	0	9,329	16,000	16,000	16,000	0 %
Total Expenditures	0	9,329	16,000	16,000	16,000	0 %
Net Income Before Interfund Transactions	0	24,132	39,930	32,486	32,486	
Net Change in Fund Balance	0	24,132	39,930	32,486	32,486	
Ending Cash Balance (Unencumbered)	0	24,132	64,062	56,618	89,104	

BUDGET HIGHLIGHTS for 2011

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

Fire Loss Security Fund

PURPOSE:

To hold a portion of insurance proceeds from fire loss as security against the cost of removing, securing, or repairing the damaged structure.

Fire Loss Security Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	0	0	13,000	13,000	0	
Receipts (net)	0	34,000	0	0	0	
Expenditures:						
Contractual and Materials	0	21,000	13,000	13,000	0	(100.0%)
Total Expenditures	0	21,000	13,000	13,000	0	(100.0%)
Net Income Before Interfund Transactions	0	13,000	(13,000)	(13,000)	0	
Net Change in Fund Balance	0	13,000	(13,000)	(13,000)	0	
Ending Cash Balance (Unencumbered)	0	13,000	0	0	0	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	423,656	451,931	14,573	14,573	14,673	
Receipts (net)	28,276	2,641	500	100	0	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Income Before Interfund Transactions	28,276	2,641	500	100	0	
Interfund Transfers (Out)						
Transfer to Capital Impr. Fund	0	(440,000)	0	0	(14,000)	
Net Change in Fund Balance	28,276	(437,359)	500	100	(14,000)	
Ending Cash Balance (Unencumbered)	451,931	14,573	15,073	14,673	673	

BUDGET HIGHLIGHTS for 2011

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

* In 2011, $14,000 will be transferred to Capital Improvement Fund to assist with street resurfacing.

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	3,100	3,100	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	800	0	0	0	0	
Net Change in Fund Balance	800	0	0	0	0	
Ending Cash Balance (Unencumbered)	3,900	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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	0	500	1,000	1,000	1,940	
Receipts (net)	500	500	500	1,140	500	
Expenditures:						
Contractual and Materials	0	0	500	200	200	(60.0%)
Total Expenditures	0	0	500	200	200	(60.0%)
Net Change in Fund Balance	500	500	0	940	300	
Ending Cash Balance (Unencumbered)	500	1,000	1,000	1,940	2,240	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	240,000	18,851	7,425	7,425	32,043	
Receipts:						
Loan Proceeds	246,000	230,000	240,000	245,000	0	
PILOTS	0	10,878	10,878	34,355	29,000	
Other Receipts	105	486	1,000	0	0	
Total Receipts	246,105	241,364	251,878	279,355	29,000	
Expenditures:						
Contractual and Materials	370	939	10,000	17,398	10,000	0 %
Debt Service	3,471	251,851	12,249	3,898	18,825	53.7 %
Total Expenditures	3,842	252,790	22,249	21,296	28,825	29.6 %
Net Income Before Interfund Transactions	242,264	(11,426)	229,629	258,059	175	
Repayment of Bond Anticipation Notes	0	0	(233,441)	(233,441)	0	(100)%
Interfund Reimbursements (Out)						
Interfund Reimb-Sewer Fund	(223,412)	0	0	0	0	
Interfund Loans Paid	(240,000)	0	0	0	0	
Net Change in Fund Balance	(221,149)	(11,426)	(3,812)	24,618	175	
Ending Cash Balance (Unencumbered)	18,851	7,425	3,613	32,043	32,218	

BUDGET HIGHLIGHTS for 2011

* 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) which were rolled over until 2010. In 2010, the BAN's were 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	0	56,609	124,450	124,450	217,040	
Receipts:						
Loan Proceeds	650,000	670,000	690,000	700,000	0	
PILOTS	77,453	87,407	87,407	104,626	104,626	
Other Receipts	354	0	0	0	0	
Total Receipts	727,807	757,407	777,407	804,626	104,626	
Expenditures:						
Contractual and Materials	22,646	24,350	46,670	21,667	21,667	(53.6%)
Debt Service	(1,448)	665,216	33,275	10,347	53,425	60.6 %
Total Expenditures	21,198	689,566	79,945	32,014	75,092	(6.1%)
Net Income Before Interfund Transactions	706,609	67,841	697,462	772,612	29,534	
Repayment of Bond Anticipation Notes	0	0	(680,000)	(680,022)	0	(100%)
Interfund Reimbursements (Out)						
Interfund Reimb-Sewer Fund	(650,000)	0	0	0	0	
Net Change in Fund Balance	56,609	67,841	17,462	92,590	29,534	
Ending Cash Balance (Unencumbered)	56,609	124,450	141,912	217,040	246,574	

BUDGET HIGHLIGHTS for 2011

* 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) were issued and rolled over until 2010. In 2010, these one-year notes, along with accrued interest, refinanced as long-term bonds. It is expected that the PILOT's being received from private parcels will cover the debt service of the long-term bonds.

Medical Reimbursement Fund

PURPOSE:

Agency fund used to account for employee payroll withholdings designated for medical reimbursement accounts established under a Section 125 Cafeteria Plan.

Medical Reimbursement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	5,810	4,036	1,174	1,174	1,286	
Receipts (net)	93,582	77,450	90,000	54,781	70,000	
Expenditures:						
Contractual and Materials	95,356	80,312	90,000	54,669	70,000	(22.2%)
Total Expenditures	95,356	80,312	90,000	54,669	70,000	(22.2%)
Net Change in Fund Balance	(1,774)	(2,862)	0	112	0	
Ending Cash Balance (Unencumbered)	4,036	1,174	1,174	1,286	1,286	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	6,608	7,775	6,017	6,017	6,017	
Receipts (net)	61,684	64,483	65,000	65,000	65,000	
Expenditures:						
Contractual and Materials	60,516	66,241	65,000	65,000	65,000	0 %
Total Expenditures	60,516	66,241	65,000	65,000	65,000	0 %
Net Change in Fund Balance	1,168	(1,758)	0	0	0	
Ending Cash Balance (Unencumbered)	7,775	6,017	6,017	6,017	6,017	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	16,033	25,574	21,764	21,764	18,811	
Receipts (net)	23,432	12,062	17,500	22,047	17,500	
Expenditures:						
Contractual and Materials	13,891	15,872	25,000	25,000	22,000	(12.0%)
Total Expenditures	13,891	15,872	25,000	25,000	22,000	(12.0%)
Net Change in Fund Balance	9,541	(3,810)	(7,500)	(2,953)	(4,500)	
Ending Cash Balance (Unencumbered)	25,574	21,764	14,264	18,811	14,311	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	1,790,744	1,460,696	1,084,892	1,084,892	812,514	
Receipts (net)	598,383	2,131,418	546,600	609,417	3,326,720	
Expenditures:						
Capital Outlay	3,376,192	4,291,006	1,980,644	2,205,198	4,931,191	149.0 %
Debt Service	804,535	795,835	792,360	792,360	788,260	(0.5%)
Total Expenditures	4,180,727	5,086,841	2,773,004	2,997,558	5,719,451	106.3 %
Net Income Before Interfund Transactions	(3,582,345)	(2,955,424)	(2,226,404)	(2,388,141)	(2,392,731)	
Interfund Reimbursements In						
Reimburse from Special Assess	0	0	0	0	38,518	
Other Interfund Reimbursement	0	91,488	87,694	87,694	90,325	
Interfund Transfers In/(Out)						
Transfer from General Fund	850,000	0	0	0	0	
Transfer from Taxation Fund	2,497,207	2,137,307	2,332,648	2,281,551	2,239,933	
Transfer from Capital Invest	0	440,000	0	0	14,000	
Interfund Reimbursements (Out)						
Reimbursement to General Fund	0	0	0	(192,600)	(245,119)	
Transfer to Stormwater Improvement	(64,000)	(73,300)	(87,000)	(59,000)	(5,915)	
Transfer to Airport Improvement	(30,909)	(15,875)	(17,500)	(1,882)	(17,500)	
Net Change in Fund Balance	(330,047)	(375,804)	89,438	(272,378)	(278,489)	
Ending Cash Balance (Unencumbered)	1,460,696	1,084,892	1,174,330	812,514	534,025	

BUDGET HIGHLIGHTS for 2011

* 2011 budgeted expenditures are consistent with the 2011-2015 Five-Year Plan.

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

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2011-2015
CAPITAL IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	2011	2012	2013	2014	2015
Revenue:						
Transfer from Municipal Income Tax Fund		2,239,933	2,340,583	2,360,372	2,408,935	2,617,428
Transfer from Capital Investment Fund		14,000				
Transfer from Special Assessment Fund		38,518				
Sale of capital assets		15,000	15,000	15,000	15,000	15,000
Reimbursement of sidewalk program by property owners		20,000	20,000	20,000	20,000	20,000
Shelby County Road & Bridges tax - contribution to Wapak. Ave. project (phase I)		500,000				
Grant revenues:						
Grant for Police MDT's & Light Bars (2010) and Body Armor (2015)						15,000
OPWC grants:						
Wapakoneta Ave Reconstruction - Phase I (Issue I Funding)		407,780				
Wapakoneta Ave Reconstruction - Phase II				200,000		
ODOT grants:						
ODOT Overlay program (80% grant funded)		383,940	301,660			
Wapakoneta Ave Reconstruction - Phase I		2,000,000				
Wapakoneta Ave Reconstruction - Phase II				1,244,000		
Transfer from Street Fund: $5 permissive license fee (enacted in 2009)		90,325	93,035	95,826	98,701	101,662
Total revenue		**5,709,496**	**2,770,278**	**3,935,198**	**2,542,636**	**2,769,090**
Summary of proposed capital expenditures (see detail on following pages):						
Debt service		788,260	783,510	778,135	776,935	774,873
Airport improvements (reimbursements to Airport Improvement Fund)		17,500	7,575	3,500	-	-
Stormwater / flood control (reimbursements to Stormwater Improvement Fund)		5,915	19,000	20,000	15,000	25,000
General Fund Reimbursement		245,119	252,473	260,047	267,848	275,883
Street projects		4,274,825	1,089,035	2,193,326	666,201	653,662
Traffic improvements		25,000	12,500	12,500	8,750	23,750
Bridge projects		20,000	-	5,000	-	5,000
Parks improvements		-	196,000	175,000	162,000	105,000
Facilities improvements		75,000	30,000	75,000	90,000	110,000
Fleet acquisitions		317,166	351,078	445,183	402,800	690,743
Other equipment / improvements		219,200	43,000	74,000	63,000	122,800
Total expenditures		**5,987,985**	**2,784,171**	**4,041,691**	**2,452,534**	**2,786,711**
DEBT SERVICE						
Municipal court facility bonds - principal & interest		213,675	211,925	209,950	212,550	209,688
Police dept. facility bonds - principal & interest		574,585	571,585	568,185	564,385	565,185
TOTAL DEBT SERVICE		**788,260**	**783,510**	**778,135**	**776,935**	**774,873**
REIMBURSEMENTS TO OTHER FUNDS						
Reimbursement to Airport Improvement Fund		17,500	7,575	3,500	-	-
(For City-share of grant-funded projects)						
Reimbursement to Stormwater Improvement Fund		5,915	19,000	20,000	15,000	25,000
(For stormwater-related projects)						
TOTAL REIMBURSEMENTS TO OTHER FUNDS		**23,415**	**26,575**	**23,500**	**15,000**	**25,000**
REIMBURSEMENT TO GENERAL FUND		**245,119**	**252,473**	**260,047**	**267,848**	**275,883**
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)		90,325	93,035	95,826	98,701	101,662
TOTAL CONTRACT RESURFACING & CURB REPAIR		490,325	493,035	495,826	498,701	501,662
Alley restoration program	Trans 6b			32,000		34,000
(Continue process of replacing existing alleys with asphalt. Budget would permit approx 4 blocks of alleys to be replaced in each year funded.)						
(Routine maintenance costs expected to decrease by $600 per year.)						
Asphalt preventive maintenance program	Trans 6b	45,000	50,000	50,000	55,000	55,000
(Crack seal. Provide preventative maintenance to preserve & extend service life.)						
(Routine maintenance costs expected to decrease by $500 per year.)						
Guardrail Maintenance (throughout the City)	Trans 6		22,000		22,000	
(Replace approx forty 10-foot sections every other year)						
Curb and gutter		12,500		12,500	12,500	12,500
(Right-of-Way concrete repairs/replacements of deteriorated curb, gutter and drive approaches, concrete apron areas and sidewalks)						
Handicapped Ramp Updates (ODOT required with Overlay Program)	Trans 6b	72,000	50,000			
(Reconstruct ramps bringing them into ADA compliance)						

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2011-2015
CAPITAL IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	2011	2012	2013	2014	2015
STREET PROJECTS (continued)						
ODOT Overlay Program	Trans 6b	490,000	385,000			
(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), SR47E (from North St bridge to Flanagan Fields) and Main (from Court to North). 2012 program includes SR 47 West (from Kuther to Vandemark))						
(Net cost to City is $106,060 and $83,340 for years 2011 and 2012, respectively.)						
(Decrease in operating cost of $1,000 per year)						
Sidewalk program		51,000	47,000	43,000	43,000	45,500
(Repair and replace substandard concrete flatwork within the City. Install handicap curb ramps at street intersections to meet ADA requirements.)						
Street oversizing	Trans 6				30,000	
(Funding source for widening and strengthening roadways over what is required to be placed by developers.)						
Streetscape Maintenance	Urban Des 1	5,000	5,000	5,000	5,000	5,000
(Replace deteriorated or misaligned curb, gutter and pavers, replace sick or dead trees and extend brick pavers up side streets.)						
Wapakoneta Ave Reconstruction Phase I	Trans 1	2,920,000				
(Parkwood St. to I-75)						
(Included $2,000,000 ODOT Small Cities Grant revenue, $650,000 County Bridge Tax funds of $650,000 ($500,000 in 2011) & $407,780 OPWC Issue I Grant in this 5 Year Plan to make net project cost to City $162,220. $75,000 each in 2009 & 2010 & $12,220 in 2011)						
(Increase in operating costs by $160 per year. Routine maintenance will increase with increased pavement width.)						
Wapakoneta Ave Reconstruction Phase II		189,000	37,000	1,555,000		
(Parkwood St to Russell Rd)						
(Included $1,244,000 ODOT grant, $200,000 OPWC grant in 2013. Net cost to City $337,000.)						
(Increase in operating costs by $250 per year. Routine maintenance will increase with increased pavement width.)						
		-	-	-	-	-
TOTAL STREET PROJECTS		**4,274,825**	**1,089,035**	**2,193,326**	**666,201**	**653,662**
TRAFFIC IMPROVEMENTS						
LED Replacement program			7,500	7,500	3,750	3,750
(LED's are nearing end of useful life)						
Signalized intersection controller upgrades (timers)	Trans 1	15,000				
(Replace 6 controllers annually. As of 2010, 44 of 50 have been replaced)						
(Expected to decrease operating costs by $3,000/yr.)						
Sign reflectivity program						15,000
(FHWA unfunded mandate to upgrade signage to meet new reflectivity standards by 2018)						
Traffic Actuated Detectors & Camera Upgrade Program	Trans 1	10,000	5,000	5,000	5,000	5,000
TOTAL TRAFFIC IMPROVEMENTS		**25,000**	**12,500**	**12,500**	**8,750**	**23,750**
BRIDGE PROJECTS						
Bridge Maintenance Program	Trans 6	5,000		5,000		5,000
(Allows for routine maintenance of City bridges including rust repair, railing repair, expansion joint repairs, drainage system repairs, painting, approach work and concrete sealing.)						
Bridge Rating Program	n/a	15,000				
(To comply with ODOT's mandate that every bridge be load rated by the end of 2011.)						
		-	-	-	-	-
TOTAL BRIDGE PROJECTS		**20,000**	**-**	**5,000**	**-**	**5,000**
PARKS IMPROVEMENTS						
Replace modular play equipment at Parks	Comm Fac. 1a1		50,000	32,000	70,000	35,000
(Custenborder/Geib Pavilion in 2012, Brown in 2013, Sherman and Orbison in 2014, and Central School in 2015)						
Robert O New park development	Comm Fac. 1a1		20,000		40,000	10,000
2012 - Install new basketball court						
2014 - Develop walking trail around perimeter of park						
2015 - Develop ball diamond and backstop						
Rehabilitate Julia Lamb Field	Comm Fac. 1a1		26,000		40,000	60,000
2012 - Install new basketball court						
2014 - Install ice/roller blade rink						
2015 - Install electric outlets & add lighting around walkway						

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2011-2015
CAPITAL IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	2011	2012	2013	2014	2015
PARKS IMPROVEMENTS (continued)						
Flanagan parking lot & drive	Comm Fac. 1a1		100,000	65,000		
(Resurface parking lot & drive to gate of lime lagoon in 2012 and upper parking lot in 2013).						
(Asphalt deteriorating)						
Brooklyn Avenue compost facility park				43,000	12,000	
(Play equipment in 2013; basketball court in 2014)						
Move basketball court at Plum Ridge Park				35,000		
		-	-	-	-	-
TOTAL PARKS IMPROVEMENTS		-	**196,000**	**175,000**	**162,000**	**105,000**
FACILITIES IMPROVEMENTS						
City Hall - Energy management system upgrade					30,000	
(Decrease in operating cost of $9,000 per year.)						
City Hall - Replace rooftop air conditioners					30,000	
(Replacement of 1 rooftop air conditioner for original 1939 City Hall building)						
(Decrease in operating cost of $1,500 per year.)						
City Hall - Replace air handlers		75,000		75,000		
(Current systems are 35 yrs old. Life expectancy of 20-25 yrs. Current systems are not energy efficient and are in periodic need of repairs.)						
(Decrease in operating cost of $3,500 per year.)						
City Hall -replacement of water re-heat coils			30,000		30,000	
(Decrease in operating cost of $3,000 per year.)						
City Hall - Total replacement of rubberized roof surface		-	-	-	-	110,000
(Decrease in operating cost of $4,000 per year.)						
TOTAL FACILITIES IMPROVEMENTS		**75,000**	**30,000**	**75,000**	**90,000**	**110,000**
FLEET ACQUISITIONS						
Police:						
Police squad vehicles - (normal rotation) 3 per year in 2011-2015		86,931	89,538	92,133	94,896	97,743
Police supervisors' SUVs		38,235			38,504	
Detective - vehicle (unit 15)			23,500			
Chief - vehicle (unit 10)					25,000	
Patrol Captain vehicle (unit 13)			23,500			
Fire & Emergency Services:						
Medic 6 - Type III Ambulance (will be 11 years old when replaced)					145,000	
Engine 3 - Type III Ambulance (will be 25 years old when replaced)						425,000
Utility SUV 2 - At Station 2 (will be 14 years old when replaced)				35,500		
(Decrease in operating costs of $1,000 per year)						
Car 16 - Fire Prevention (will be 15 years old when replaced)						38,500
Parks & Recreation:						
70 hp 4WD tractor w/ side arm (unit 316) (50% paid by Water Reserve Fund)		35,000				
40-50 hp 4-wheel drive tractors w/loader (unit 336)			40,000			
6" zero turn riding mower (replace unit 328)				15,000		
Utility Vehicle (John Deere Gator) (unit 317)					10,000	
4WD Mower w/Snow Removal Equipment (unit 326)					24,000	
5 ton dump truck (unit 360) (snow removal equipment to be added budgeted below)						92,000
Street department - Maintenance:						
Leaf Vac Trailers (replace units 203, 208)		47,000	53,140			
5 ton dump truck with snow plow & spreader (replace unit 119)		110,000				
Front-end loader (replace unit 126 with one from Sewer Improvement Fund)			12,000			
5 ton dump truck with snow plow & spreader (replace unit 114)				121,275		
5 ton dump truck with snow plow & spreader (replace unit 113)				121,275		
Brush wood chipper - new purchase					42,000	
(Would increase operating costs by $500 per year)						
Retrofit unit #360 to have 5-ton dump truck with snow plow, stainless steel box, salt spreader						37,500
Cemetery:						
Backhoe / front-end loader (replaces existing unit 1102 with 4050 hrs)			89,000			
(Expected decrease in operating cost of $750/yr)						
Zero-turn radius lawn mowers (3 mowers replaced at a time 2012 & 2014; 2 year cycle)			20,400		23,400	
1 ton 4X4 dump truck with snow plow & spreader (replaces unit 1101)				60,000		
		-	-	-	-	-
TOTAL FLEET ACQUISITIONS		**317,166**	**351,078**	**445,183**	**402,800**	**690,743**

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2011-2015
CAPITAL IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	2011	2012	2013	2014	2015
OTHER EQUIPMENT / PROJECTS						
Police:						
Police - In Vehicle Scanners/Printers		22,800				
(Scanners to read imbedded data on various sources (ie drivers license or military cards) and printers to print citations)						
Police - Body Armor (partial grant funding of $15,000 included)						37,800
Police - TACIII Tactical Blanket Package (bomb blanket)						35,000
Fire / EMS:						
Fire - Heart Monitor/Defibrillators (Life Pak 10) 3 units		86,400				
Fire - Repair Ramp Station 1				11,000		
(Deteriorating due to salt applications)						
Fire - Thermal Imaging Cameras			13,000	13,000	13,000	
Information Technology:						
IT - Phone Update		50,000				
(No longer will have maintenance or service without an update)						
IT - Virtualization of servers		30,000				
(Improved utilization of hardware; increases network security & reliability)						
Other:						
Revitalization opportunities		30,000	30,000	50,000	50,000	50,000
TOTAL OTHER EQUIPMENT/IMPROVEMENTS		**219,200**	**43,000**	**74,000**	**63,000**	**122,800**
TOTAL EXPENDITURES		**5,987,985**	**2,784,171**	**4,041,691**	**2,452,534**	**2,786,711**

Brookside Park Fund

PURPOSE:

To account for the resources to pay for improvements to Brookside Park.

Brookside Park Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	0	0	0	0	80,000	
Receipts (net)	0	0	0	80,000	155,000	
Expenditures:						
Capital Outlay	0	0	0	0	235,000	100.0 %
Total Expenditures	0	0	0	0	235,000	0 %
Net Change in Fund Balance	0	0	0	80,000	(80,000)	
Ending Cash Balance (Unencumbered)	0	0	0	80,000	0	

BUDGET HIGHLIGHTS for 2011

* $80,000 received in 2010 from Cargill. Another $5,000 to be received from Cargill over the next 4 years. Grant revenue of $150,000 anticipated in 2011.

* Development of Brookside Park to begin in 2011.

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	12,996	16,586	43,818	43,818	38,518	
Receipts (net)	8,814	34,059	10,000	3,800	0	
Expenditures:						
Contractual and Materials	5,224	6,827	9,100	9,100	0	(100%)
Total Expenditures	5,224	6,827	9,100	9,100	0	(100%)
Interfund Reimbursements (Out)						
Reimbursement to Cap Imprvmt	0	0	0	0	(38,518)	
Net Change in Fund Balance	3,590	27,232	900	(5,300)	(38,518)	
Ending Cash Balance (Unencumbered)	16,586	43,818	44,718	38,518	0	

BUDGET HIGHLIGHTS for 2011

* Balance determined to be a result of sidewalk assessments. To be transferred to the Capital Improvement Fund to offset sidewalk expenditures.

CITY OF SIDNEY

OHIO

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

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in Budget
Beginning Cash Balance	1,222,062	977,008	706,624	706,624	587,446	
Receipts:						
Meter Collections	3,180,872	3,067,692	3,455,410	3,264,137	3,461,617	
Utility Billing Reimbursements	186,027	0	0	0	0	
Loan Proceeds	200,000	670,000	735,000	705,000	0	
Other Receipts	141,183	52,824	105,350	65,271	63,557	
Total Receipts	3,708,083	3,790,515	4,295,760	4,034,408	3,525,174	
Expenditures:						
Salaries and Wages	1,134,250	921,136	921,645	922,467	942,130	2.2 %
Fringe Benefits	431,513	320,140	315,410	339,833	342,250	8.5 %
Contractual and Materials	908,177	899,543	973,176	946,936	963,869	(1.0%)
Capital Outlay	0	1,155	0	0	0	0 %
Debt Service	204,773	0	491,000	248,197	370,016	(24.6%)
Total Expenditures	2,678,713	2,141,974	2,701,231	2,457,433	2,618,265	(3.1%)
Net Before Interfund Transactions & Other	1,029,370	1,648,541	1,594,529	1,576,975	906,909	
Repayment of Bond Anticipation Notes	0	(665,216)	(680,050)	(680,022)	0	(100)%
Interfund Services Used	(145,226)	(187,437)	(192,725)	(180,891)	(183,824)	-4.6%
Other Interfund Reimbursement	0	9,517	0	0	0	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(329,198)	(581,240)	(581,240)	(581,240)	(631,667)	
Interfund Transfers (Out)						
Transfer to Water Reserve Fund	(450,000)	(150,000)	0	0	0	
Transfer to Water Src Res Fund	(300,000)	(300,000)	(250,000)	(250,000)	(150,000)	
Transfer of Separation Pay	(50,000)	(44,550)	(4,000)	(4,000)	0	
Net Change in Fund Balance	(245,054)	(270,385)	(113,486)	(119,178)	(58,582)	
Ending Cash Balance (Unencumbered)	977,008	706,624	593,138	587,446	528,864	
Balance as a percent of expenditures (Minimum Reserve =20%)	36.5%	33.0%	22.0%	23.9%	20.2%	

BUDGET HIGHLIGHTS for 2011

* Meter collections revenue includes a 5% rate increase effective January 1, 2011.

* Budgeted debt service in 2011 is for the repayment of the ARRA projects and the long-term debt associated with the water source testing and wellfield acquisition.

** See the following departmental summaries. **

City of Sidney - Goals and Objectives 2011

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, Stormwater Monitoring; Street Maintenance and Winter Street Maintenance

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 8 City Departments including 40 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 2011.
2	Perform Water Model Analysis on each development request. Savings of approximately $800 on each development request
3	

List major Departmental Objectives for 2011 (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	Acquisition of Barrett Pit : $2,500,000
2	
3	

2001 Water - Administration

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	57,136	59,539	59,480	60,490	54,995	(7.5)%
Fringe Benefits	14,793	16,555	16,720	18,875	15,360	(8.1)%
Contractual and Materials	12,176	8,037	6,934	7,712	6,877	(0.8)%
Subtotal	84,105	84,131	83,134	87,077	77,232	(7.1)%
Interfund Services Used	6,315	105,428	102,114	101,854	94,076	(7.9)%
Department Total	90,420	189,559	185,248	188,931	171,308	

BUDGET HIGHLIGHTS for 2011

* 2.0% cost of living increase in 2011 for non-bargaining employees, following 0% increase in 2010.

* Public works director to be allocated 40% to Water Administration in 2011. Utilities Director position to be abolished.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Public Works Director	0.00	0.00	0.00	0.00	0.40
Utilities Director	0.50	0.50	0.50	0.50	0.00
Clerk Typist II	0.33	0.33	0.33	0.33	0.33
Total	0.83	0.83	0.83	0.83	0.73

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Quotation of tap fees & reimbursements	40	25	21	51	25
Review of zoning permits	20	8	5	4	6
Perform water model on new development	10	4	4	4	4
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			
Spring & fall hydrant flushings	4	4	2	2	2
Tap fee calculations	1	1	1	1	1

City of Sidney - Goals and Objectives 2011

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	The Water Plant is introducing no new services. However, with equipment upgrades installed through ARRA funding, such as new high service pumps with VFD's; electric generator; and raw water traveling screen , the efficiency of the over all service to our customers will improve.
2	
3	

2002 Water - Treatment Plant

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	462,300	452,256	480,000	475,958	494,650	3.1 %
Fringe Benefits	172,783	148,301	159,560	171,855	174,400	9.3 %
Contractual and Materials	715,513	776,963	837,595	823,986	814,402	(2.8)%
Subtotal	1,350,596	1,377,520	1,477,155	1,471,799	1,483,452	0.4 %
Interfund Services Used	25,010	23,377	22,333	17,709	25,344	13.5 %
Department Total	1,375,605	1,400,896	1,499,488	1,489,508	1,508,796	

BUDGET HIGHLIGHTS for 2011

* Wage increase for AFSCME employees pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employees (after receiving 0% for 2010).

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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 (Temporarily Vacant)	0.20	0.20	0.00	0.00	0.00
Total	8.20	8.20	8.00	8.00	8.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Gallons of water processed (in millions)	1,375	1,382	2,994	3,207	3,303
Lime sludge processed/removed (dry tons)	10,000	10,300	7,095	7,680	7,910
Cost per million gallons	$952	$912	$1,313	$1,262	$1,363
Cost of chemicals purchased per million gals	$198	$221	$270	$244	$293
Number of EPA violations	0	0	0	0	0

City of Sidney - Goals and Objectives 2011

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 sendiment and particulate matter in water mains that causes pipe plugging and water discoloration.

List major Departmental Objectives for 2011 (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	ARRA water main - evaluate improvements to the distribution system
2	Continue leak detection
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

2003 Water - Distribution

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	261,526	266,979	270,650	279,826	277,950	2.7 %
Fringe Benefits	97,501	96,284	97,030	104,135	107,620	10.9 %
Contractual and Materials	53,743	52,033	69,149	57,938	78,501	13.5 %
Capital Outlay	0	1,155	0	0	0	- %
Subtotal	412,769	416,451	436,829	441,899	464,071	6.2 %
Interfund Services Used	61,243	37,190	47,875	43,875	45,341	(5.3)%
Department Total	474,013	453,641	484,704	485,774	509,412	

BUDGET HIGHLIGHTS for 2011

* Wage increase for AFSCME employees pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employees (after receiving 0% for 2010).

* Seasonal laborer for hydrant painting to remain vacant temporarily.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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 (Temporarily Vacant)	0.22	0.00	0.00	0.00	0.00
Total	5.22	5.00	5.00	5.00	5.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Miles of water mains	120	120	121	126	128
Cost per mile	$3,973	$3,955	$3,748	$3,959	$3,991
Water main breaks	34	20	16	20	20
Feet of water main flushed	1,265,963	1,272,413	1,273,510	1,560,000	1,280,000

City of Sidney - Goals and Objectives 2011

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 Radio technology E-Coder Water Meter systems, at commercial and industrial locations.
3	Turn off's for non-paying customers; turn ons ($100 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	Independent water meter auto read - streamline operators, evaluate future operators
2	
3	

List major Departmental Objectives for 2011 (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	Implement new Service Maintenance Agreement with Neptune for the radio read equipment.
2	
3	

2004 Water - Meter Reading & Repair

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	200,608	142,362	111,515	106,193	114,535	2.7 %
Fringe Benefits	82,643	59,000	42,100	44,968	44,870	6.6 %
Contractual and Materials	98,191	62,510	59,498	57,300	64,089	7.7 %
Subtotal	381,442	263,872	213,113	208,461	223,494	4.9 %
Interfund Services Used	24,333	21,442	20,403	17,453	19,063	(6.6)%
Department Total	405,775	285,315	233,516	225,914	242,557	

BUDGET HIGHLIGHTS for 2011

* Wage increase for AFSCME employees pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employees (after receiving 0% for 2010).

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

* Increase in professional services due to new annual charges to Neptune Equipment for automated meter read system.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Foreman I	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	3.00	1.00	1.00	1.00	1.00
Total	4.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Residential water meters	7,979	8,047	8,150	8,200	8,250
Commercial/industrial water meters	851	896	900	910	915
Sewer meters	197	187	187	187	187
Residential meters installed/replaced	22	220	279	350	150
Regular meter readings obtained	34,403	45,000	45,000	50,000	50,000
Special readings - transfer service	3,400	2,280	3,400	3,500	3,500
Number of shut-offs and turn-ons	1,869	5,365	5,710	5,410	5,010
Cost per meter	$40.38	$44.44	$30.89	$25.87	$26.04

2090 Water - Debt Service

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Other	204,773	665,216	1,171,050	928,219	370,016	(68.4)%
Subtotal	204,773	665,216	1,171,050	928,219	370,016	(68.4)%
Department Total	204,773	665,216	1,171,050	928,219	370,016	

BUDGET HIGHLIGHTS for 2011

* 2011 debt service for repayment of ARRA water project loans and repayments of water source testing and water source property acquistion bonds

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

* 2009 and 2010 amounts included repayment of outstanding bond anticipation notes.

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	719,134	1,358,577	862,321	862,321	805,444	
Receipts (net)	650,125	42,217	2,310,000	2,550,047	20,000	
Expenditures:						
Capital Outlay	572,683	688,473	2,383,917	2,606,924	319,000	(86.6%)
Total Expenditures	572,683	688,473	2,383,917	2,606,924	319,000	(86.6%)
Net Income Before Interfund Transactions	77,442	(646,255)	(73,917)	(56,877)	(299,000)	
Interfund Reimbursements In						
Other Interfund Reimbursement	112,000	0	0	0	0	
Interfund Transfers In						
Transfer from Water Fund	450,000	150,000	0	0	0	
Net Change in Fund Balance	639,442	(496,255)	(73,917)	(56,877)	(299,000)	
Ending Cash Balance (Unencumbered)	1,358,577	862,321	788,404	805,444	506,444	

BUDGET HIGHLIGHTS for 2011

* 2011 budgeted expenditures are consistent with the 2011-2015 Five-Year Plan.

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

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2011-2015
WATER RESERVE FUND

DESCRIPTION	Comp. Plan Ref.	2011	2012	2013	2014	2015
Revenue:						
Transfer from Water Fund		-	300,000	200,000	100,000	100,000
Fees		15,000	35,000	50,000	65,000	65,000
Bond Financing for water source				5,387,464	17,850,819	
Investment earnings		5,000	971	5,502	7,668	11,691
Total revenue		**20,000**	**335,971**	**5,642,966**	**18,023,487**	**176,691**
Expenditures						
Replace hydrants and large compound meters *(Replace 10 fire hydrants and large compound meters currently in use at various commercial and industrial sites.)*	Utilities 1a	25,000	25,000	30,000	30,000	30,000
Oversizing *(Miscellaneous oversizing as needed.)*	Utilities 4a	-	-	-	30,000	20,000
IDSE Sampling Stations *(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)*		30,000				
Lime lagoon discharge line installation (in-house construction)	Utilities 2a		65,000			
Wapakoneta Ave Phase 1 - 12" Water Main Installation		197,000				
Water Plant - Feeder replacement - lime slakers *(Decrease in operating costs of $1,000/yr)*	Utilities 2a		120,000	120,000		
Water Plant - Rebuild/repair Backwash Pumps & motor assembly	Utilities 4a		40,000	40,000		
Water Plant - Boiler Replacement					50,000	
Water Source Project *(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)*				5,387,464		
Water Source Construction - phased over 2 year period *(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)*					17,850,819	
IT - Upgrade Munis Utility Billing *(50% paid from Water Reserve Fund; 50% paid from Sewer Improvement Fund)*			5,000			
IT - Munis Cashiering *(Software necessary to improve centralized cashiering for Revenue Collections, as well as other departments.)* *(50% paid from Water Reserve Fund; 50% paid from Sewer Improvement Fund) (Expected to increase annual maintenance fees by $900.)*				15,000		
		-	-	-	-	-
Total water projects		**252,000**	**255,000**	**5,592,464**	**17,960,819**	**50,000**
Water vehicles & equipment:						
3/4 ton pickup (unit 404)		32,000				
1 ton dump truck with valve turning equipment (unit 501)				70,000		
70 hp 4WD tractor w/ side arm (unit 316) (50% paid by Capital Improvement Fund -		35,000				
1 ton pickup (unit 602)		-	-	-	26,000	-
Total water vehicles and equipment		**67,000**	**-**	**70,000**	**26,000**	**-**
Total expenditures		**319,000**	**255,000**	**5,662,464**	**17,986,819**	**50,000**

Water Source Reserve Fund

PURPOSE:

To account for financial resources accumulated for the acquisition and construction of a new water source for the City.

Water Source Reserve Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	300,000	626,261	948,288	948,288	1,203,288	
Receipts (net)	26,261	22,027	55,000	5,000	5,000	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Income Before Interfund Transactions	26,261	22,027	55,000	5,000	5,000	
Interfund Transfers In						
Transfer from Water Fund	300,000	300,000	250,000	250,000	150,000	
Net Change in Fund Balance	326,261	322,027	305,000	255,000	155,000	
Ending Cash Balance (Unencumbered)	626,261	948,288	1,253,288	1,203,288	1,358,288	

BUDGET HIGHLIGHTS for 2011

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	0	0	(583)	(583)	0	
Receipts (net)	0	1,098,697	6,795,910	6,795,910	0	
Expenditures:						
Capital Outlay	0	1,099,280	540,906	6,795,327	0	(100.0%)
Total Expenditures	0	1,099,280	540,906	6,795,327	0	(100.0%)
Net Income Before Interfund Transactions	0	(583)	6,255,004	583	0	
Net Change in Fund Balance	0	(583)	6,255,004	583	0	
Ending Cash Balance (Unencumbered)	0	(583)	6,254,421	0	0	

BUDGET HIGHLIGHTS for 2011

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

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

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in Budget
Beginning Cash Balance	977,420	767,068	723,711	723,711	705,080	
Receipts:						
Sewer Charges	2,942,703	2,929,471	3,085,062	2,936,090	2,878,237	
Industrial Waste Surcharge	295,091	284,681	224,400	313,320	319,600	
Other Receipts	144,478	60,805	105,900	62,400	62,400	
Total Receipts	3,382,272	3,274,958	3,415,362	3,311,810	3,260,237	
Expenditures:						
Salaries and Wages	833,249	851,930	897,135	857,098	912,825	1.7 %
Fringe Benefits	306,713	311,831	328,980	312,883	350,140	6.4 %
Contractual and Materials	675,347	577,590	618,596	565,963	618,829	0 %
Capital Outlay	35,219	17,078	10,000	10,000	10,000	0 %
Debt Service	1,297,486	642,611	642,299	642,299	636,330	(0.9%)
Total Expenditures	3,148,013	2,401,040	2,497,010	2,388,243	2,528,124	1.2 %
Net Income Before Interfund Transactions	234,259	873,917	918,352	923,567	732,113	
Interfund Services Used	(184,296)	(179,756)	(179,738)	(177,578)	(177,623)	-1.2%
Other Interfund Reimbursement	650,000	3,582	0	0	0	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(371,315)	(540,620)	(540,620)	(540,620)	(508,176)	
Interfund Transfers (Out)						
Transfer to Sewer Improvement	(525,000)	(200,000)	(250,000)	(200,000)	(175,000)	
Transfer of Separation Pay	(14,000)	(480)	(24,000)	(24,000)	(14,000)	
Net Change in Fund Balance	(210,352)	(43,357)	(76,006)	(18,631)	(142,686)	
Ending Cash Balance (Unencumbered)	767,068	723,711	648,005	705,080	562,394	
Balance as a percent of expenditures (Minimum Reserve =20%)	24.4%	30.1%	26.0%	29.5%	22.2%	

BUDGET HIGHLIGHTS for 2011

* For 2011, 2.75% wage increase for public works' employees pursuant to collective bargaining agreement should 2010 income tax collections be 2.25% greater than 2009 tax collectios. 2% cost of living increase for non-bargaining employees following 0% increase in 2010.

** See the following departmental summaries.**

City of Sidney - Goals and Objectives 2011

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, Stormwater Monitoring; Street Maintenance and Winter Street Maintenance

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 8 City Departments including 40 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 2011 (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	
2	
3	

3001 Sewer - Administration

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	56,979	58,912	58,825	60,308	54,335	(7.6) %
Fringe Benefits	14,768	13,444	16,670	15,662	15,265	(8.4) %
Contractual and Materials	4,397	3,074	2,359	2,537	2,209	(6.4) %
Subtotal	76,144	75,430	77,854	78,507	71,809	(7.8) %
Interfund Services Used	90,030	97,576	94,625	94,625	87,444	(7.6)%
Department Total	166,174	173,005	172,479	173,132	159,253	(7.7) %

BUDGET HIGHLIGHTS for 2011

* Public Works Director to charge 40% of his time to Sewer Administration in 2011. Utilities Director position being abolished in 2011.

2% cost of living increase for non-bargaining employees following 0% increase in 2010.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Public Works Direct	0.00	0.00	0.00	0.00	0.40
Utilities Director	0.50	0.50	0.50	0.50	0.00
Clerk Typist II	0.33	0.33	0.33	0.33	0.33
Total	0.83	0.83	0.83	0.83	0.73

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Quotation of tap fees & reimbursements	40	25	21	16	25
Review of zoning permits	20	8	5	4	6
Issuance of smoke test orders-repairs	10	0	0	0	5
Sewer connection list enforcements	5	0	0	3	4
Flood abatement program participants	10	0	1	0	2
Residential I/I reduction program participants	4	0	0	0	2
Completed Port Jefferson sewer rates	X	X	X	X	X

City of Sidney - Goals and Objectives 2011

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 obsolete 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 real-time power monitoring to control utility costs.

List major Departmental Objectives for 2011 (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 current levels of service and readiness
2	Continue to investigate ways to reduce utility costs
3	Continue to investigate ways to increase chemical efficiency
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 due to budget constraints
2	
3	

3002 Sewer - Treatment Plant

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	326,318	331,143	354,700	313,145	359,720	1.4 %
Fringe Benefits	130,109	129,958	138,670	120,035	144,855	4.5 %
Contractual and Materials	533,853	474,524	488,466	459,944	487,140	(.3) %
Capital Outlay	0	16,233	0	0	0	- %
Subtotal	990,281	951,859	981,836	893,124	991,715	1.0 %
Interfund Services Used	24,759	28,856	29,700	29,700	32,625	9.8 %
Department Total	1,015,040	980,715	1,011,536	922,824	1,024,340	1.3 %

BUDGET HIGHLIGHTS for 2011

* Wage increase for AFSCME employees pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employees (after receiving 0% for 2010).

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	0.00	0.00	0.00
Total	6.00	6.22	6.00	6.00	6.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Wastewater processed (million gallons per day)	6.0	6.03	4.76	5.57	5.5
Biosolids processed (dry tons)	1,002	642	618.55	605	600
# of OEPA violations	6	3	3	1	0
Effluent CBOD (% removed)	98.4%	97.0%	98.0%	98.0%	98.0%
Effluent suspended solids (% removed)	96.9%	95.0%	97.0%	97.0%	97.0%
Utilities costs per million gallons treated	$110	$86	$115	$107	$119
Sludge hauling costs per million gallons	$25	$27	$37	$12	$15
Total costs per million gallons treated	$445	$461	$564	$454	$510

City of Sidney - Goals and Objectives 2011

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 2011 (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	

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 proposed for 2011. Our goal is to maintain existing programs while continuing to help the Street Dept
2	

3003 Sewer - Collection

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	335,461	350,759	366,000	366,972	376,345	2.8 %
Fringe Benefits	118,482	121,177	125,750	129,502	138,450	10.1 %
Contractual and Materials	95,318	70,094	79,810	67,753	83,340	4.4 %
Capital Outlay	0	845	0	0	0	- %
Subtotal	549,262	542,875	571,560	564,227	598,135	4.6 %
Interfund Services Used	68,668	52,692	52,653	51,903	54,894	4.3 %
Department Total	617,930	595,567	624,213	616,130	653,029	4.6 %

BUDGET HIGHLIGHTS for 2011

* Wage increase for AFSCME employees pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employees (after receiving 0% for 2010).

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	2007	2008	2009	2010 est.	2011 est.
Miles of sanitary sewer	120	120.5	120.569	122	124
Cost per mile	$4,979	$5,128	$4,940	$5,050	$5,242
Feet of sewer cleaned	105,901	102,997	90,089	103,000	105,000
Sewer backups	6	8	4	4	4
Odor complaints	2	2	1	0	0

City of Sidney - Goals and Objectives 2011

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 2011 (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 USEPA Streamlining Rules
2	Implement digital record keeping
3	Surcharge Rate Review - January 2011
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	

3004 Sewer - Industrial Waste

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	114,491	111,117	117,610	116,673	122,425	4.1 %
Fringe Benefits	43,353	47,251	47,890	47,684	51,570	7.7 %
Contractual and Materials	26,880	17,243	30,711	21,271	28,190	(8.2) %
Subtotal	184,723	175,611	196,211	185,628	202,185	3.0 %
Interfund Services Used	437	124	1,860	850	1,760	(5.4)%
Department Total	185,160	175,735	198,071	186,478	203,945	3.0 %

BUDGET HIGHLIGHTS for 2011

* Wage increase for AFSCME employees pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employees (after receiving 0% for 2010).

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	2007	2008	2009	2010 est.	2011 est.
Industrial pretreatment program participants	60	56	55	56	57
Industrial users monitored	14	14	14	14	14
Surcharge revenue	$400,000	$295,090	$346,699	$292,588	$300,000
No. of sampling events	583	603	660	665	670
Laboratory NPDES tests performed	1,717	1,517	1,513	1,520	1,520
Industrial user violations	61	38	37	50	35
Cost per facility monitored	$11,839	$13,226	$12,553	$13,320	$14,568

3006 Sewer - Port Jefferson

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Contractual and Materials	14,899	12,654	17,250	14,458	17,950	4.1 %
Capital Outlay	35,219	0	10,000	10,000	10,000	- %
Subtotal	50,117	12,654	27,250	24,458	27,950	2.6 %
Interfund Services Used	402	507	900	500	900	0.0 %
Department Total	50,520	13,162	28,150	24,958	28,850	2.5 %

BUDGET HIGHLIGHTS for 2011

* 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.

3090 Sewer - Debt Service

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Debt Service	1,297,486	642,611	642,299	642,299	636,330	(.9) %
Subtotal	1,297,486	642,611	642,299	642,299	636,330	(.9) %
Department Total	1,297,486	642,611	642,299	642,299	636,330	(.9) %

BUDGET HIGHLIGHTS for 2011

* 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 2011 for this issuance totals $636,330.

* There is insufficent 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	677,592	807,492	813,460	813,460	807,156	
Receipts (net)	213,159	72,044	245,866	87,971	96,060	
Expenditures:						
Capital Outlay	736,259	266,076	392,375	294,275	324,000	(17.4%)
Total Expenditures	736,259	266,076	392,375	294,275	324,000	(17.4%)
Net Income Before Interfund Transactions	(523,100)	(194,032)	(146,509)	(206,304)	(227,940)	
Interfund Reimbursements In						
Other Interfund Reimbursement	128,000	0	0	0	0	
Interfund Transfers In						
Transfer from Sewer Fund	525,000	200,000	250,000	200,000	175,000	
Net Change in Fund Balance	129,900	5,968	103,491	(6,304)	(52,940)	
Ending Cash Balance (Unencumbered)	807,492	813,460	916,951	807,156	754,216	

BUDGET HIGHLIGHTS for 2011

* 2011 budgeted expenditures are consistent with 2011-2015 Five-Year Plan

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

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2011-2015
SEWER IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref.	2011	2012	2013	2014	2015
Revenue:						
Transfer from Sewer Fund		175,000	275,000	300,000	200,000	200,000
Sewer district assessment		3,000	2,366	2,366	2,366	2,366
Front footage charges		500	500	500	500	500
Grants:						
OPWC Grants		90,000			110,000	110,000
(Southwest Sanitary manholes in '11; SW Sewer Interceptor I&I Rehab in '14; Chestnut sewer replacement in '15)						
Investment earnings		2,560	9,204	10,265	10,906	10,137
Total revenue		**271,060**	**287,070**	**313,131**	**323,772**	**323,003**
Expenditures						
Inflow/infiltration reduction	Utilities 2b	50,000	50,000	75,000	75,000	75,000
(Ongoing program to identify and reduce and/or eliminate sources of clean water entering the sanitary sewer system which increases the cost of plant operation.)						
(Decrease in operating costs of $3,000/yr)						
Flood Abatement Program	Utilities 2a	6,000	9,000	12,000	12,000	12,000
(Provides up to $3,000 per property owner for removal of foundation drains from sanitary sewer.)						
Oversizing and overdepth	Utilities 4a	-	-	-	30,000	-
(Make funds available to upgrade the sanitary sewer system in private development for the benefit of the land outside the private development.)						
WWTP Aeration Basin Diffuser Replacement Program	Utilities 3b	15,000	16,550	17,100	18,000	18,700
(Replace on a three-year cycle)						
(Decrease in operating costs of $20,000/yr)						
Pump/Motor/Feeder Replacement Program	Utilities 2b	30,000	30,000	30,000	30,000	30,000
(Ongoing program to replace/rebuild pumps, motors, and chem feed equipment.)						
Centrate Pump Station		30,000				
(Divert centrate from centrifuge to aeration basin for treatment. This will help avoid OEPA violations for ammonia.)						
Sewer Rehab: Southwest Sanitary Sewer Manholes	Utilities 2b	150,000				
(Clean and line 56 manholes with water damage along the old canal)						
(Contingent on receipt of OPWC Grant Funding of $90,000. Net cost to City would be $60,000)						
Wapakoneta Road Widening Phase I		43,000				
(Installation of 8" sanitary sewer)						
SW Sewer Interceptor	Utilities 25				200,000	
(Clean, televise, & grout. Elimination of Fair Rd. pump station could cause more problems in the Canal interceptor area.)						
(Contingent on receipt of OPWC Grant Funding of $110,000. Net cost to City would be $90,000)						
Chestnut Ave. sewer replacement						144,000
(South from Fair Rd. 740' to 2nd manhole south of Fair)						
(Contingent on OPWC grant funding of $110,000. Net cost to City will be $34,000.)						
WWTP - Raw Wastewater Pump upgrades, Phase II	Utilities 3b			90,000		
(parts are obsolete)						
Clean & televise Ohio Ave Sewer					25,000	
(Ohio Ave south from Water St to Crescent Dr. Hire contractor to pump around while City crews do the cleaning & televising.)						
IT - Upgrade Munis Utility Billing			5,000			
(50% paid from Water Reserve Fund; 50% paid from Sewer Improvement Fund)						
IT - Munis Cashiering				15,000		
(Software necessary to improve centralized cashiering for Revenue Collections, as well as other departments.)						
(50% paid from Water Reserve Fund; 50% paid from Sewer Improvement Fund) (Expected to increase annual maintenance fees by $900.)		-	-	-	-	-
Crew/Pickup (unit 904)				24,000		
Crew/Pickup (unit 518)					25,000	
Front End Loader (unit 507)			60,000			
Total expenditures		**324,000**	**170,550**	**263,100**	**415,000**	**279,700**

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in Budget
Beginning Cash Balance	29,546	76,768	71,817	71,817	66,661	
Receipts:						
Stormwater Fees From External Customers	238,065	238,087	227,890	238,087	245,230	
Stormwater Fees From Other City Funds	74,376	80,975	81,365	81,365	83,806	
Other Receipts	(1)	789	0	0	0	
Total Receipts	312,441	319,851	309,255	319,452	329,036	
Expenditures:						
Salaries and Wages	174,120	194,746	193,320	192,308	199,720	3.3 %
Fringe Benefits	71,799	71,096	73,695	74,782	77,955	5.8 %
Contractual and Materials	31,573	10,966	14,779	15,341	18,859	27.6 %
Total Expenditures	277,492	276,809	281,794	282,431	296,534	5.2 %
Net Income Before Interfund Transactions	34,949	43,043	27,461	37,021	32,502	
Interfund Services Reimbursed	(45,727)	(49,397)	(44,377)	(42,177)	(39,226)	-11.6%
Other Interfund Reimbursement	0	1,404	0	0	0	
Interfund Transfers In						
Transfer from General Fund	58,000	0	0	0	0	
Net Change in Fund Balance	47,222	(4,951)	(16,916)	(5,156)	(6,724)	
Ending Cash Balance (Unencumbered)	76,768	71,817	54,901	66,661	59,937	
Balance as a percent of expenditures (Minimum Reserve =15%)	27.7%	25.9%	19.5%	23.6%	20.2%	

BUDGET HIGHLIGHTS for 2011

* Beginning in 2007, the Stormwater Fund is being funded primarily by the stormwater utility fee.

* There have been no rate increases since inception of the stormwater utility fee in 2007. Rate increase included for 2011 is $.03 per equivalent unit (or 3.61%).

* Increases in contractual & materials expenditures due to new Ohio EPA stormwater fee charged to the City and construction materials necessary for catch basin repairs.

* Wage increase for AFSCME employees pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employees (after receiving 0% for 2010).

City of Sidney - Goals and Objectives 2011

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 2011 (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	Reduce the number of hazards associated with stormwater drainage by improving and increasing the maintenance of the drainage system
2	

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

1	Increase the number of catch basins to be repaired in 2011
2	
3	

0740 Stormwater Maintenance

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	139,031	144,939	137,660	137,084	142,970	3.9 %
Fringe Benefits	53,409	50,474	50,000	51,030	53,020	6.0 %
Contractual and Materials	22,113	10,054	11,758	11,793	13,960	18.7 %
Subtotal	214,553	205,467	199,418	199,907	209,950	5.3 %
Interfund Services Used	28,147	20,239	20,750	19,250	18,141	(12.6)%
Department Total	242,700	225,706	220,168	219,157	228,091	3.6 %

BUDGET HIGHLIGHTS for 2011

* Wage increase for AFSCME employees pursuant to collective bargaining agreement will be between 0% and 2.75% depending upon the change in income tax collections for year ending December 31, 2010 compared to the prior year. A 2.75% increase has been included in this budget. A 2% cost of living increase has been included for the nonbargaining employees (after receiving 0% for 2010).

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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 (Temporarily Vacant)	0.46	0.46	0.00	0.00	0.00
Clerk Typist II	0.10	0.10	0.10	0.10	0.10
Total	3.06	3.06	2.60	2.60	2.60

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Total miles of storm sewer	75	74.66	75.167	75.25	75.75
Total number of detention basins	9	9	8	8	8
Total number of catch basins	2,869	2,877	2,898	2,900	2,985
# of catch basins cleaned	4,351	6,456	6,549	6,500	6,500
# of detention basins cleaned or repaired	4	6	6	9	9
# of catch basins rebuilt	52	31	34	22	40
Total man-hours for catch basins rebuilds/repairs	1,443	1,075	1,075	1,025	1,000
Avg cost to rebuild a catch basin	$2,400	$2,500	$2,575	$2,650	$2,725
# of service calls responded to	27	24	20	24	25
Ft of storm sewer repaired/replaced	109	21	44	50	45

City of Sidney - Goals and Objectives 2011

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 2011 (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	Coordinate Storm Water activities between the Engineering Dept and Stormwater Monitoring Program to ensure streamlining and better customer response.
2	
3	
4	
5	
6	

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

1	Update 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	Begin payment of the OEPA Stormwater Discharge Fee (new cost to the City)

0741 Stormwater Monitoring

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Salaries and Wages	35,090	49,807	55,660	55,224	56,750	2.0 %
Fringe Benefits	18,389	20,622	23,695	23,752	24,935	5.2 %
Contractual and Materials	9,460	912	3,021	3,548	4,899	62.2 %
Subtotal	62,940	71,341	82,376	82,524	86,584	5.1 %
Interfund Services Used	17,579	29,158	23,627	22,927	21,085	(10.8)%
Department Total	80,519	100,500	106,003	105,451	107,669	1.6 %

BUDGET HIGHLIGHTS for 2011

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

* Increase in contractual and materials expenditures due to new Ohio EPA fee.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	2007	2008	2009	2010 est.	2011 est.
# of investigative monitoring events	n/a	6	55	57	59
# of violations/warnings issued	3	0	0	1	3

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	70,525	34,992	19,705	19,705	9,085	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Capital Outlay	99,533	88,586	87,000	69,620	15,000	(82.8%)
Total Expenditures	99,533	88,586	87,000	69,620	15,000	(82.8%)
Net Income Before Interfund Transactions	(99,533)	(88,586)	(87,000)	(69,620)	(15,000)	
Interfund Transfers In						
Reimburse from Cap Improvement	64,000	73,300	87,000	59,000	5,915	
Net Change in Fund Balance	(35,533)	(15,286)	0	(10,620)	(9,085)	
Ending Cash Balance (Unencumbered)	34,992	19,705	19,705	9,085	0	

BUDGET HIGHLIGHTS for 2011

* 2011 appropriated expenditures are consistent with the 2011-2015 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 2011-2015
STORMWATER IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	2011	2012	2013	2014	2015
Revenue:						
Reimbursement from Capital Improvement Fund		5,915	19,000	20,000	15,000	25,000
Total revenue		**5,915**	**19,000**	**20,000**	**15,000**	**25,000**
Expenditures						
Stormwater projects:						
Creeks & drainage ways		5,000	-	5,000	-	5,000
Misc. storm sewer projects		10,000	10,000	15,000	15,000	20,000
(Allows fast response to drainage system problems (e.g. flow constrictions, erosion control and channel maintenance.))						
		-	-	-	-	-
Total expenditures		**15,000**	**10,000**	**20,000**	**15,000**	**25,000**

PURPOSE:

To account for the operation and maintenance of the Shelby Public Transit service.

Transportation Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in Budget
Beginning Cash Balance	87,273	111,681	88,055	88,055	83,314	
Receipts (net)	644,215	642,471	677,892	711,387	672,521	
Expenditures:						
Salaries and Wages	346,208	363,536	397,350	370,971	407,220	2.5 %
Fringe Benefits	91,918	95,464	105,115	94,642	95,255	(9.4%)
Contractual and Materials	57,931	67,212	74,516	74,703	75,070	0.7 %
Total Expenditures	496,057	526,212	576,981	540,316	577,545	0.1 %
Net Income Before Interfund Transactions	148,157	116,260	100,911	171,071	94,976	
Interfund Services Used	(143,830)	(114,586)	(112,017)	(116,020)	(118,000)	
Reimburse from Trans Improvmt	0	0	0	0	57,900	
Interfund Transfers In						
Transfer from General Fund	142,171	0	0	0	0	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	0	0	(31,632)	(31,632)	(40,896)	
Interfund Transfers (Out)						
Transfer to Transport Imprv Fd	(120,600)	0	(18,160)	(18,160)	0	
Transfer to Separation Pay Fd.	(1,490)	0	0	0	0	
Reimbursement to Sep Pay Fund	0	(25,300)	(10,000)	(10,000)	0	
Net Change in Fund Balance	24,408	(23,627)	(70,898)	(4,741)	(6,020)	
Ending Cash Balance (Unencumbered)	111,681	88,055	17,157	83,314	77,294	
Balance as a percent of expenditures (Minimum Reserve =12%)	22.51%	16.73%	2.97%	15.42%	13.38%	

BUDGET HIGHLIGHTS for 2011

* Includes reimbursements from ARRA-Transit Fund for maintenance costs of approximately $89,000 in 2010 and $38,000 for 2011.

* 2% cost of living increase for non-bargaining employees following no increase in 2010.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	1.00	1.00	1.00	1.00
Clerk Typist II	1.00	0.00	0.00	0.00	0.00
Clerical Aide/Dispatch	2.13	2.13	2.13	2.13	2.13
Regular Driver	6.31	6.31	6.31	6.31	6.31
Sub Driver	3.30	3.01	3.01	3.01	3.01
Total	13.89	13.60	13.60	13.60	13.60

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
General public ridership	10,718	11,419	13,599	11,460	11,800
Elderly & disabled ridership	21,725	20,565	18,978	18,100	18,400
Contracted fares	10,834	13,416	10,871	8,900	9,100
Total	43,277	45,400	43,448	38,460	39,300
Hours of operation	13,112	13,612	14,124	13,125	13,400
Miles driven-city	150,655	148,325	117,836	108,000	110,000
Miles driven-county	62,132	73,914	116,513	92,700	95,000
Cost per mile	$2.08	$3.43	$2.84	$3.44	$3.37
Cost per rider	$10.21	$10.93	$12.11	$14.05	$14.70

City of Sidney - Goals and Objectives 2011

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	Continuous delivery of safe, affordable transportation in 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 2011 (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	Distribute brochures to villages and local agencies .
2	Develop annual transit driver roadeo.
3	Monitor daily operations to control operating costs and continual improvement of on-time performance.
4	Continue working with EasyRides staff to develop accurate reporting of miles.

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 2011.
2	
3	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	148	15,037	94,793	94,793	95,030	
Receipts (net)	707,905	775,158	163,440	173,641	198,900	
Expenditures:						
Capital Outlay	813,616	695,402	186,001	191,564	221,000	18.8 %
Total Expenditures	813,616	695,402	186,001	191,564	221,000	18.8 %
Net Income Before Interfund Transactions	(105,711)	79,756	(22,561)	(17,923)	(22,100)	
Interfund Transfers In						
Transfer from Transport. Fd.	120,600	0	18,160	18,160	0	
Interfund Reimbursements (Out)						
Reimbursement to Transport	0	0	0	0	(57,900)	
Net Change in Fund Balance	14,889	79,756	(4,401)	237	(80,000)	
Ending Cash Balance (Unencumbered)	15,037	94,793	90,392	95,030	15,030	

BUDGET HIGHLIGHTS for 2011

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

* 2011-2015 Five-Year Plan Detail is presented on the next page.

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2011-2015
TRANSPORTATION IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref.*	2011	2012	2013	2014	2015
Revenue:						
Reimbursement from / (to) Transportation Fund		(57,900)	12,000	6,200	12,600	19,050
Transportation system grants						
Fleet Replacement		136,800	108,000	55,800	113,400	154,800
Various equipment						16,650
Computer Replacement & Upgrades		10,800				
Phone system upgrade		51,300				
Total revenue		**141,000**	**120,000**	**62,000**	**126,000**	**190,500**
Expenditures						
Transportation vehicles:						
Modified minivan (unit 1321) *(90% grant funded; remainder split 65% City / 35% County. Net cost to City is $2,340)*	Trans 3a, 3b	36,000				
Light Transit Vehicle - 2 wheelchair positions (unit 1304) *(90% grant funded; remainder split 65% City / 35% County. Net cost to City is $3,770)*		58,000				
Light Transit Vehicle - 4 wheelchair positions (unit 1307) *(90% grant funded; remainder split 65% City / 35% County. Net cost to City is $3,770)*		58,000				
Light Transit Vehicle - 2 wheelchair positions (units 1305, 1306) *(90% grant funded; remainder split 65% City / 35% County. Net cost to City is $7,800)*	Trans 3a, 3b		120,000			
Light Transit Vehicle - 4 wheelchair positions (units 1308) *(90% grant funded; remainder split 65% City / 35% County. Net cost to City is $4,030)*	Trans 3a, 3b			62,000		
Light Transit Vehicle - 2 wheelchair positions (units 1301, 1302) *(90% grant funded; remainder split 65% City / 35% County. Net cost to City is $8,190)*	Trans 3a, 3b				126,000	
Light Transit Vehicle- 2 & 4 wheelchair positions (units 1309 & 1310) *(90% grant funded; remainder split 65% City / 35% County. Net cost to City is $8,580)*	Trans 3a, 3b					132,000
Modified minivan (unit 1324) *(90% grant funded; remainder split 65% City / 35% County. Net cost to City is $2,600)*						40,000
Transportation equipment:						
Computer equipment *(2 replacement desktop computers & peripherals; replace server) (Standardize all computers. Grant funding--Federal-80% & State-10%. Remainder split 65% City / 35% County. Net cost to City is $780.)*		12,000				
Phone system upgrade *(Enable existing IP phones to access needed features such as caller ID, stacking of incoming calls, etc.) (Grant funding--Federal-80% & State-10%. Remainder split 65% City / 35% County. Net cost to City is $3,705.)*		57,000				
Computer equipment (2 replacement desktop computers & peripherals) *(90% grant funded; remainder split 65% City / 35% County. Net cost to City is $390)*						6,000
Replacement of laptop computer *(used for training room and for mobile date input) (90% grant funded; remainder split 65% City / 35% County. Net cost to City is $163)*						2,500
Replacement of video server *(used for data/video surveillance image storage) (90% grant funded; remainder split 65% City / 35% County. Net cost to City is $650)*						10,000
Total Expenditures		**221,000**	**120,000**	**62,000**	**126,000**	**190,500**

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	0	0	4,195	4,195	0	
Receipts (net)	0	35,630	239,710	239,710	0	
Expenditures:						
Capital Outlay	0	31,435	139,411	243,905	0	(100.0%)
Total Expenditures	0	31,435	139,411	243,905	0	(100.0%)
Net Change in Fund Balance	0	4,195	100,299	(4,195)	0	
Ending Cash Balance (Unencumbered)	0	4,195	104,494	0	0	

BUDGET HIGHLIGHTS for 2011

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

City of Sidney - Goals and Objectives 2011

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 2011 (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	Be competitive with fuel sales of other airports
2	Maintain positive atmosphere at the airport
3	Extend Runway 10/28 to 5001' for improved airport operations
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	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	9,740	47,749	56,406	56,406	31,538	
Receipts (net)	214,271	225,889	260,025	222,249	278,746	
Expenditures:						
Contractual and Materials	244,526	224,976	281,349	228,190	295,865	5.2 %
Total Expenditures	244,526	224,976	281,349	228,190	295,865	5.2 %
Net Income Before Interfund Transactions	(30,255)	913	(21,324)	(5,941)	(17,119)	
Interfund Services Reimbursed	(4,736)	(11,646)	(6,780)	(8,000)	(7,500)	10.6%
Interfund Transfers In						
Transfer from General Fund	83,300	30,000	25,000	0	35,000	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(10,300)	(10,609)	(10,927)	(10,927)	(11,255)	
Net Change in Fund Balance	38,009	8,658	(14,031)	(24,868)	(874)	
Ending Cash Balance (Unencumbered)	47,749	56,406	42,376	31,538	30,664	
Balance as a percent of expenditures	19.5%	25.1%	15.1%	13.8%	10.4%	

BUDGET HIGHLIGHTS for 2011

* 2011 budget based on sale of 40,000 gallons of fuel purchased at $4 per gallon.

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	30,365	21,203	32,863	32,863	32,092	
Receipts (net)	114,547	317,498	415,600	50,392	332,500	
Expenditures:						
Capital Outlay	154,619	321,712	350,000	53,045	350,000	0 %
Total Expenditures	154,619	321,712	350,000	53,045	350,000	0 %
Net Income Before Interfund Transactions	(40,072)	(4,214)	65,600	(2,653)	(17,500)	
Interfund Transfers In						
Reimburse from Cap Improvement	30,909	15,875	17,500	1,882	17,500	
Net Change in Fund Balance	(9,162)	11,661	83,100	(771)	0	
Ending Cash Balance (Unencumbered)	21,203	32,863	115,963	32,092	32,092	

BUDGET HIGHLIGHTS for 2011

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

* 2011-2015 Five-Year Plan detail is presented on the next page.

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2011-2015
AIRPORT IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref.	2011	2012	2013	2014	2015
Revenue:						
Transfer from Capital Improvement Fund		17,500	7,575	3,500	-	-
Grant for new truck			29,925			
Grant for runway extension / lighting		332,500				
Grant for construction of apron - Phase I			114,000			
Grant for land acquisition		-	-	66,500	-	-
Total revenue		**350,000**	**151,500**	**70,000**	-	-
Expenditures						
Runway extension/Lighting	*Land use 4b*	350,000				
Federal Grant - 95% - City - 5%						
(Would decrease operating costs by $250 per year)						
New city truck			31,500			
Federal Grant - 95% - City - 5%						
(Truck with snow plow for snow removal & other airport operations.)						
Design & Construction of apron site for airport development - Phase I	*Land use 4b*		120,000			
Federal Grant - 95% - City - 5%						
Development of hangars for private use & expansion.						
(Would increase operating costs by $2,500 per year)						
Purchase of land for clearance and object free area (OFA)	*Land use 4b*			70,000		
Federal Grant - 95% - City - 5%						
		-	-	-	-	-
Total Expenditures		**350,000**	**151,500**	**70,000**	-	-

Yard Waste Fund

PURPOSE:

To account for the operation of the yard waste collection systems and related expenditures. The General Fund fully subsidizes the costs of the yard waste program.

Yard Waste Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in Budget
Beginning Cash Balance	0	4,845	18,696	18,696	16,298	
Receipts (net)	0	983	1,500	23,500	24,000	
Expenditures:						
Contractual and Materials	113,971	129,129	111,343	117,213	94,700	(14.9%)
Total Expenditures	113,971	129,129	111,343	117,213	94,700	
Net Income Before Interfund Transactions	(113,971)	(128,146)	(109,843)	(93,713)	(70,700)	
Interfund Services Used	(23,184)	(23,003)	(7,000)	(8,685)	(7,000)	
Interfund Transfers In						
Transfer from General Fund	142,000	165,000	110,000	100,000	80,000	
Net Change in Fund Balance	4,845	13,851	(6,843)	(2,398)	2,300	
Ending Cash Balance (Unencumbered)	4,845	18,696	11,853	16,298	18,598	

BUDGET HIGHLIGHTS for 2011

* 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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in Budget
Beginning Cash Balance	256,806	265,721	237,285	237,285	217,345	
Receipts (net)	1,015,014	1,041,954	1,139,081	1,132,990	1,185,017	
Expenditures:						
Contractual and Materials	907,398	959,952	1,019,300	1,018,575	1,064,010	4.4 %
Total Expenditures	907,398	959,952	1,019,300	1,018,575	1,064,010	4.4 %
Net Income Before Interfund Transactions	107,616	82,002	119,781	114,415	121,007	
Interfund Services Reimbursed	(83,318)	(87,136)	(90,945)	(91,095)	(83,001)	-8.7%
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(15,384)	(23,302)	(43,260)	(43,260)	(40,375)	
Net Change in Fund Balance	8,914	(28,436)	(14,424)	(19,940)	(2,369)	
Ending Cash Balance (Unencumbered)	265,721	237,285	222,861	217,345	214,976	
Balance as a percent of expenditures (Minimum Reserve =20%)	29.3%	24.7%	21.9%	21.3%	20.2%	

BUDGET HIGHLIGHTS for 2011

* Includes rate increase of 4.73% for trash pick-up and 3.88% for trash bags effective 4/1/11.

* Rate increase necessary to pay for Fuel Adjustment Cost incurred in 2010.

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Accounts serviced	7,476	7,463	7,409	7,400	7,400

City of Sidney - Goals and Objectives 2011

Dept
Name: Parks and Recreation - Pool 5764050

Department Mission Statement / Purpose:

To provide a safe and fun aquatic facility for the citizens of Sidney. We will provide lifeguards that have current and up to date certifications in American Red Cross or YMCA lifeguard training. Lifeguards will have standard first-aid, CPR and AED training provided by our local Fire Department. We will also provide an experienced supervising staff which includes managing, training and scheduling.

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

1	Offer free lifeguard training classes and recertifications to help maintain our current lifeguard staff as well as recruit new lifeguards.
2	Bring back the free swimming lesson for the children and adult as in 2009.
3	Strive to bring back the free clinics that were offered to the children in 2009.
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	Bring back the free clinics that were offered at the pool.

List major Departmental Objectives for 2011 (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	Offer corporate rates to big businesses in Sidney.
2	Continue to serve patrons the best we can with the reduced hours at the pool, no swimming lessons and no free clinics.
3	Start training for a new assistant pool manager with Mr. Tony Wagner retiring at the end of the 2011 season.
4	Continue to offer water aerobics for senior citizens.
5	
6	

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

1	If grant funded, bring back the free swim lessons for the children and adults.
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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10 to 11 % Chg in Budget
Beginning Cash Balance	11,591	18,298	36,913	36,913	21,868	
Receipts (net)	87,671	86,587	95,878	87,014	91,100	
Expenditures:						
Salaries and Wages	83,071	70,693	71,000	67,200	70,500	(0.7%)
Fringe Benefits	14,258	12,391	12,600	12,568	12,800	1.6 %
Contractual and Materials	42,235	39,188	43,170	37,291	46,638	8.0 %
Total Expenditures	139,564	122,271	126,770	117,059	129,938	2.5 %
Net Income Before Interfund Transactions	(51,894)	(35,685)	(30,892)	(30,045)	(38,838)	
Interfund Transfers In						
Transfer from General Fund	58,600	54,300	24,000	15,000	36,500	
Net Change in Fund Balance	6,706	18,615	(6,892)	(15,045)	(2,338)	
Ending Cash Balance (Unencumbered)	18,298	36,913	30,021	21,868	19,530	
Balance as a percent of expenditures (Minimum Reserve =15%)	13.1%	30.2%	23.7%	18.7%	15.0%	

BUDGET HIGHLIGHTS for 2011

* Free swim lessons discontinued to reduce staff time. Continued reduced hours as with the 2009 swim season.

* If grant funding received, then supplemental appropriations will be requested to reinstate the free swim lessons in 2011.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Pool Manager	0.29	0.24	0.24	0.24	0.24
Assistant Pool Manager	0.28	0.24	0.24	0.24	0.24
Water Safety Insts (Temporarily Vacant)	0.19	0.23	0.00	0.00	0.00
Lifeguards	4.30	3.50	3.50	3.50	3.50
Total	5.06	4.21	3.98	3.98	3.98

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Daily paid admissions-Adults	4,650	4,090	3,686	4,477	4,000
Daily paid admissions-Students	9,197	8,649	7,589	8,279	8,000
Daily paid admissions-Pre-school	2,507	1,873	1,682	1,947	1,800
Season passes-Family	375	375	344	292	300
Season passes-Adult	20	7	12	12	10
Season passes-Student	169	127	134	97	100

City of Sidney - Goals and Objectives 2011

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	Continue building and grounds maintenance as needed - no new projects
2	Work with Purchasing to get most economical pricing for inspections and building maintenance
3	Coordinate with departments to analyze needs and assist with long term maintenance plan

List major Departmental Objectives for 2011 (in order of priority). Objectives are more short-term oriented, specific and quantifiable. To the extent possible, identify when an objective links to an implementation strategy included in the Comprehensive Plan Imagine Sidney 2020!

1	Continue working with personnel at SC to provide needed repairs.
2	Review tire program.
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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	42,263	45,478	59,148	59,148	32,184	
Receipts (net)	150,927	136,736	111,070	111,070	75,950	
Expenditures:						
Salaries and Wages	11,640	10,187	3,900	2,529	0	(100.0%)
Fringe Benefits	2,234	1,804	760	652	0	(100.0%)
Contractual and Materials	110,409	98,640	95,387	79,253	81,308	(14.8%)
Capital Outlay	15,800	6,217	30,000	50,000	0	(100.0%)
Total Expenditures	140,083	116,847	130,047	132,434	81,308	(37.5%)
Net Income Before Interfund Transactions	10,844	19,889	(18,977)	(21,364)	(5,358)	
Interfund Services Reimbursed	(7,628)	(6,219)	(3,915)	(5,600)	(6,280)	60.4 %
Net Change in Fund Balance	3,215	13,669	(22,892)	(26,964)	(11,638)	
Ending Cash Balance (Unencumbered)	45,478	59,148	36,256	32,184	20,546	

BUDGET HIGHLIGHTS for 2011

* Continued deferral of building & equipment repair/replacement. Includes no replacement of maintenance worker after his 2010 retirement.

* Capital outlay of $50,000 in 2010 was for the removal of 2 underground fuel tanks.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
Laborer II (Temporarily Vacant)	0.75	0.00	0.00	0.00	0.00
Maintenance Worker	0.00	0.50	0.19	0.00	0.00
Total	0.75	0.50	0.19	0.00	0.00

City of Sidney - Goals and Objectives 2011

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	Internet access to GIS data
3	Provide application for E-Gov and web base citizen contact, information and participation.

List major Departmental Objectives for 2011 (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	Upgrade Phone switch to new software (ver 7)
2	Upgrade GIS ESRI from ver 9.2 to ver 10.x
3	Sustainable program of replacements and upgrades of the City's Technology
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	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	21,622	22,908	15,199	15,199	43,599	
Receipts (net)	515,914	535,596	515,324	530,324	546,460	
Expenditures:						
Salaries and Wages	204,483	226,528	233,530	234,141	247,343	5.9 %
Fringe Benefits	61,140	65,350	70,355	72,070	78,590	11.7 %
Contractual and Materials	185,806	223,788	213,143	195,713	195,582	(8.2%)
Capital Outlay	63,181	27,622	0	0	28,000	100.0 %
Total Expenditures	514,610	543,288	517,028	501,924	549,515	6.3 %
Net Income Before Interfund Transactions	1,304	(7,692)	(1,704)	28,400	(3,055)	
Interfund Services Reimbursed	(17)	(17)	0	0	0	0.0%
Net Change in Fund Balance	1,287	(7,709)	(1,704)	28,400	(3,055)	
Ending Cash Balance (Unencumbered)	22,908	15,199	13,495	43,599	40,544	

BUDGET HIGHLIGHTS for 2011

* Additional overtime billed to Shelby County as part of the agreement to provide services to the County. Revenue of $15,000 included in 2011 budget as a result of this agreement.

* After one-year postponement of computer replacement, $28,000 included in 2011 budget to reinstate replacement program.

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	1.00	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00	4.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Number of personal computers	205	205	210	220	220
Printers	105	126	126	126	125
Networked computers	190	191	195	195	195
Telephones	218	220	220	220	220
Users' data on servers (GB)	860 GB	1,088 GB	2,400 GB	5,100 GB	8,000 GB

City of Sidney - Goals and Objectives 2011

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 5,000 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 2011 (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 the "lessons learned" from the 1st year of mandatory income tax filing to refine procedures with the ultimate goal of improving customer service and staff efficiency.
2	With assistance of Information Technology department, complete research and implement online bill view and online bill payment.
3	Analyze financial & operational impact of a change to monthly utility billing. Present to City Council. If approved to make the change, manage the implementation process with customers and staff.
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	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	0	0	12,491	12,491	52,876	
Receipts (net)	0	517,018	565,697	565,697	498,317	
Expenditures:						
Salaries and Wages	0	307,918	334,050	307,419	311,200	(6.8%)
Fringe Benefits	0	109,646	115,270	116,389	120,950	4.9 %
Contractual and Materials	0	44,692	67,088	64,496	65,219	(2.8%)
Total Expenditures	0	462,256	516,408	488,304	497,369	(3.7%)
Net Income Before Interfund Transactions	0	54,762	49,289	77,393	948	
Interfund Services Reimbursed	0	(42,271)	(34,461)	(37,008)	(39,235)	13.9%
Net Change in Fund Balance	0	12,491	14,828	40,385	(38,287)	
Ending Cash Balance (Unencumbered)	0	12,491	27,319	52,876	14,589	

BUDGET HIGHLIGHTS for 2011

* Part-time and seasonal clerical aide positions to remain vacant temporarily. Unemployment expense due to layoff of part-time clerical aide.

* 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	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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 (Temporarily Vacant)	0.50	0.50	0.43	0.00	0.00
Clerical Aide (Temporarily Vacant)	0.00	0.00	0.68	0.00	0.00
Total	6.50	6.50	7.11	6.00	6.00

* 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	2007	2008	2009	2010 est.	2011 est.
Tax Returns Processed (est.)	5,696	6,416	5,458	12,295	12,300
Withholding Accounts Maintained	1,381	1,415	1,506	1,502	1,510
Monthly Utility Customers	n/a	2,122	2,356	2,661	2,800
Customers Paying by ACH	n/a	305	310	319	520

City of Sidney - Goals and Objectives 2011

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 2010 expense information and reflects a continued decrease in operational funds due to budgetary constraints
2	Due to rising costs and aging 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	continue to maintain current operational capabilities and level of service with reduced budget.
2	create small motorpool within fleet.
3	increase equipment and vehicle utilization through reduction of redundant pieces within fleet.

List major Departmental Objectives for 2011 (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	

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, 2010 and 2011

	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	10-11 % Change
Beginning Cash Balance	11,092	11,024	23,613	23,613	6,553	
Receipts (net)	762,104	624,478	639,786	625,859	675,777	
Expenditures:						
Salaries and Wages	146,667	155,109	162,700	162,385	170,305	4.7 %
Fringe Benefits	58,510	60,515	64,900	65,792	69,210	6.6 %
Contractual and Materials	509,443	355,811	401,513	384,542	404,545	0.8 %
Capital Outlay	11,178	4,669	0	0	0	0 %
Total Expenditures	725,798	576,105	629,113	612,719	644,060	2.4 %
Net Income Before Interfund Transactions	36,307	48,374	10,673	13,140	31,717	
Interfund Services Reimbursed	(36,375)	(35,785)	(31,230)	(30,200)	(25,649)	-17.9%
Net Change in Fund Balance	(69)	12,589	(20,557)	(17,060)	6,068	
Ending Cash Balance (Unencumbered)	11,024	23,613	3,056	6,553	12,621	

BUDGET HIGHLIGHTS for 2011

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

STAFFING: FULL-TIME EQUIVALENTS	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 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	0.00	0.00	0.00	0.00
Total	3.04	3.00	3.00	3.00	3.00

PERFORMANCE MEASURES	2007	2008	2009	2010 est.	2011 est.
Units in fleet	235	276	263	255	248
Total cost per unit	$2,577	$2,630	$2,191	$2,403	$2,597
Parts cost per unit	$267	$257	$337	$311	$280
Labor cost per unit	$819	$743	$820	$895	$966
Gallons of fuel sold to other depts.	117,509	116,000	108,037	106,000	105,000

General Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
40100	Real Estate Property Tax	838,328	873,095	871,794	867,250	893,268	21,474	2.5 %
40101	Tang Personal Property Tax	325,669	302,743	326,798	331,241	272,787	(54,011)	(16.5%)
40102	Police \ Fire Pension Levy	273,190	275,709	274,656	274,656	282,896	8,240	3.0 %
40200	Lodging Tax	199,736	153,189	155,790	144,876	144,876	(10,914)	(7.0%)
41060	Dealer in Intangibles Tax	4,221	4,536	4,600	4,335	4,500	(100)	(2.2%)
41061	10% & 2.5% Rollback (State)	120,088	125,793	125,800	127,178	130,843	5,043	4.0 %
	TOTAL LOCAL TAXES	**1,761,232**	**1,735,065**	**1,759,438**	**1,749,536**	**1,729,170**	**(30,268)**	**(1.7%)**
41000	LGF Recd from State	183,651	162,137	162,368	162,368	162,368	0	0.0 %
41001	LGF Recd from County	785,087	664,967	649,235	649,235	649,235	0	0.0 %
41035	Estate Tax	309,804	270,439	250,000	175,000	250,000	0	0.0 %
41064	Liquor Tax	24,444	21,476	20,775	22,090	22,080	1,305	6.3 %
41065	Cigarette Tax	605	615	615	1,230	1,230	615	100.0 %
	TOTAL INTERGOVERNMENTAL	**1,303,592**	**1,119,634**	**1,082,993**	**1,009,923**	**1,084,913**	**1,920**	**0.2 %**
42000	Street Light Assessment	221,917	225,639	227,000	225,093	225,000	(2,000)	(0.9%)
42002	Weed Mowing Assessment	12,767	0	0	0	0	0	0.0 %
42003	False Alarm Assessment	975	1,200	375	525	0	(375)	(100.0%)
42500	Other Assessments	72	0	500	500	500	0	0.0 %
	TOTAL ASSESSMENTS	**235,731**	**226,839**	**227,875**	**226,118**	**225,500**	**(2,375)**	**(1.0%)**
43020	Planning & Zoning Fees	6,844	5,300	5,000	5,000	5,000	0	0.0 %
43030	Engineering Department Receipt	3,387	8,668	3,500	3,500	3,500	0	0.0 %
43031	Fire & Rescue Contracts	57,048	70,046	73,778	73,778	75,991	2,213	3.0 %
43032	Police Security	6,559	6,101	2,500	1,250	6,000	3,500	140.0 %
43033	Police Fees	3,572	2,650	20,700	5,800	5,800	(14,900)	(72.0%)
43036	Misc Charges for Services	0	0	2,500	0	0	(2,500)	(100.0%)
43037	EMS Fees	546,370	567,378	598,430	556,030	572,711	(25,719)	(4.3%)
43038	Engineering Inspections	0	0	150	0	0	(150)	(100.0%)
43060	School Officer Reimbursement	37,514	31,797	43,680	43,680	44,881	1,201	2.7 %
43141	Cable Franchise	127,908	169,076	225,436	225,436	232,199	6,763	3.0 %
44014	Peddlers & Solicitors Permit	75	400	375	375	375	0	0.0 %
44015	Building Permits	28,235	21,618	20,200	20,200	20,604	404	2.0 %
44016	Inspection Fees	1,396	876	500	800	500	0	0.0 %
44018	Other Permits & Licenses	3,325	3,900	4,000	4,000	4,000	0	0.0 %
44023	Taxi Permits	0	0	100	100	100	0	0.0 %
44024	Contractor Registration	24,205	18,000	25,000	25,000	25,000	0	0.0 %
46300	OHIO BLDG INSPECTION FEES	(315)	(206)	0	(300)	0	0	0.0 %
46900	NSF Check Fees	0	15	0	0	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**846,124**	**905,617**	**1,025,849**	**964,649**	**996,661**	**(29,188)**	**(2.8%)**
43026	Court Costs	523,093	459,817	500,000	435,250	535,500	35,500	7.1 %
43029	Court Home Arrest Costs	49,412	20,182	8,000	8,000	10,000	2,000	25.0 %
44027	Court: Marriage Fees	1,240	1,380	750	2,600	2,500	1,750	233.3 %
44500	Fines	75,766	62,904	63,000	63,000	64,260	1,260	2.0 %
46628	Court Unclaimed Deposits	171	2,588	500	2,500	2,500	2,000	400.0 %
	TOTAL COURT FINES & COSTS	**649,682**	**546,871**	**572,250**	**511,350**	**614,760**	**42,510**	**7.4 %**

General Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
46000	Donations	0	0	0	10	0	0	0.0 %
46021	Donations Paint the Town	0	700	500	1,000	500	0	0.0 %
46022	Donations DARE Program	0	1,045	100	3,087	1,000	900	900.0 %
46023	Donations Fire & Rescue Squad	180	30	500	700	500	0	0.0 %
46025	Donations Police	0	50	200	200	200	0	0.0 %
46029	Donations: PD Safety Town	0	1,612	0	1,352	1,200	1,200	100.0 %
46030	Donations School Resource	1,000	1,000	0	0	0	0	0.0 %
	TOTAL DONATIONS	**1,180**	**4,437**	**1,300**	**6,349**	**3,400**	**2,100**	**161.5 %**
43039	Drug Testing (P.D.)	96	24	0	0	0	0	0.0 %
43041	Summer Park Revenues	750	0	0	500	500	500	100.0 %
43920	HAZMAT Cost Recovery	0	3,520	1,000	3,000	2,000	1,000	100.0 %
43922	Senior Center Utility Reimburs	28,500	30,550	29,098	27,600	28,428	(670)	(2.3%)
44547	Restitution	1,723	1,488	0	7,000	5,000	5,000	100.0 %
45802	Interest on Outside Ckg Acct	1,586	(1,000)	0	(1,000)	0	0	0.0 %
46200	Rental Income	2,960	2,860	2,860	2,860	2,860	0	0.0 %
46500	Sale of Capital Assets	475	0	0	0	0	0	0.0 %
46600	Misc Income	10,883	18,880	15,000	15,000	15,000	0	0.0 %
46651	Commissions	80	0	100	100	100	0	0.0 %
	TOTAL OTHER	**47,053**	**56,322**	**48,058**	**55,060**	**53,888**	**5,830**	**12.1 %**
41201	Ballistic Vests Grant	975	0	0	0	0	0	0.0 %
41202	Food Service Grant	13,508	14,783	17,000	17,000	17,000	0	0.0 %
41203	EMS Training Grant	5,150	4,625	4,625	4,500	4,500	(125)	(2.7%)
41209	Police Training Grant	0	3,120	0	820	820	820	100.0 %
41294	DARE Fed Grant	36,670	0	0	19,914	20,000	20,000	100.0 %
	TOTAL FEDERAL/STATE GRANTS	**56,303**	**22,528**	**21,625**	**42,234**	**42,320**	**20,695**	**95.7 %**
43902	Accident Damage Reimbursement	475	828	200	350	200	0	0.0 %
43904	Public Defender Reimb	1,083	940	1,200	3,000	1,000	(200)	(16.7%)
43916	Public Defender Reimbursement	14,640	15,083	15,381	13,752	14,027	(1,354)	(8.8%)
43919	Court/Prosecutor Reimbursement	35,336	36,309	36,308	36,308	36,308	0	0.0 %
46629	DUI Housing Reimbursemnt	65	0	100	100	100	0	0.0 %
49004	Interfund Copy Reimbursement	5,485	5,424	6,262	6,780	6,848	586	9.4 %
49005	Interfund Postage	49,475	46,250	49,713	49,713	51,204	1,491	3.0 %
49006	Interfund Supplies	8,448	7,280	7,318	7,318	7,538	220	3.0 %
49027	CHIP Grant Admin Reimbursement	0	0	9,800	9,800	0	(9,800)	(100.0%)
	TOTAL OTHER REIMBURSEMENTS	**115,007**	**112,114**	**126,282**	**127,121**	**117,225**	**(9,057)**	**(7.2%)**
49025	Interfund Admin Reimbursement	826,983	1,291,361	1,410,184	1,602,784	1,699,385	289,201	20.5 %
49999	Other Interfund Reimbursement	0	21,764	0	13,095	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**826,983**	**1,313,125**	**1,410,184**	**1,615,879**	**1,699,385**	**289,201**	**20.5 %**
48952	Transfer from Taxation Fund	9,988,826	8,549,229	9,330,594	9,126,206	8,959,731	(370,863)	(4.0%)
	TOTAL INTERFUND TRANSFERS	**9,988,826**	**8,549,229**	**9,330,594**	**9,126,206**	**8,959,731**	**(370,863)**	**(4.0%)**
45000	Investment Income	689,187	192,426	302,000	75,000	115,000	(187,000)	(61.9%)
	TOTAL INTEREST	**689,187**	**192,426**	**302,000**	**75,000**	**115,000**	**(187,000)**	**(61.9%)**
	General Fund Total	16,520,900	14,784,206	15,908,448	15,509,425	15,641,953	(266,495)	**-1.7%**

Street Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
41045	Motor Vehicle License Tax	373,360	327,237	330,723	325,762	332,277	1,554	0.5 %
41046	Gasoline Excise Tax	769,600	732,526	763,864	739,851	762,047	(1,817)	(0.2%)
41048	Add $5 Permissive License Fee	735	91,488	87,694	87,694	90,325	2,631	3.0 %
	TOTAL INTERGOVERNMENTAL	**1,143,695**	**1,151,250**	**1,182,281**	**1,153,307**	**1,184,649**	**2,368**	**0.2 %**
43903	Pavement Restore - 3rd parties	22,966	6,930	5,000	8,000	0	(5,000)	(100.0%)
	TOTAL FEES FOR SERVICES	**22,966**	**6,930**	**5,000**	**8,000**	**0**	**(5,000)**	**(100.0%)**
46500	Sale of Capital Assets	0	0	200	0	0	(200)	(100.0%)
46600	Misc Income	1,216	1,009	1,500	1,500	1,500	0	0.0 %
49003	Interfund Pavement Restoration	26,744	16,231	5,000	13,000	16,000	11,000	220.0 %
	TOTAL OTHER	**27,960**	**17,240**	**6,700**	**14,500**	**17,500**	**10,800**	**161.2 %**
43902	Accident Damage Reimbursement	9,781	257	0	0	0	0	0.0 %
	TOTAL OTHER REIMBURSEMENTS	**9,781**	**257**	**0**	**0**	**0**	**0**	**0.0 %**
49999	Other Interfund Reimbursement	100,000	138,124	90,000	90,000	90,000	0	0.0 %
	TOTAL REIMBURSEMENTS	**100,000**	**138,124**	**90,000**	**90,000**	**90,000**	**0**	**0.0 %**
48950	Transfer from General Fund	0	110,000	0	0	27,000	27,000	100.0 %
	TOTAL INTERFUND TRANSFERS	**0**	**110,000**	**0**	**0**	**27,000**	**27,000**	**100.0 %**
45000	Investment Income	18,701	5,027	10,000	1,500	1,500	(8,500)	(85.0%)
	TOTAL INTEREST	**18,701**	**5,027**	**10,000**	**1,500**	**1,500**	**(8,500)**	**(85.0%)**
	Street Fund Total	1,323,102	1,428,829	1,293,981	1,267,307	1,320,649	26,668	**2.1%**

State Highway Improvement Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
41045	Motor Vehicle License Tax	30,272	21,818	26,815	26,815	27,351	536	2.0 %
41046	Gasoline Excise Tax	62,400	59,394	61,357	61,357	63,198	1,841	3.0 %
	TOTAL INTERGOVERNMENTAL	**92,672**	**81,212**	**88,172**	**88,172**	**90,549**	**2,377**	**2.7 %**
45000	Investment Income	4,546	1,080	2,000	0	0	(2,000)	(100.0%)
	TOTAL INTEREST	**4,546**	**1,080**	**2,000**	**0**	**0**	**(2,000)**	**(100.0%)**
	State Highway Improvement Fund Total	97,218	82,292	90,172	88,172	90,549	377	**0.4%**

Insurance Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43902	Accident Damage Reimbursement	10,678	0	0	0	0	0	0.0 %
	TOTAL OTHER REIMBURSEMENTS	**10,678**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
48950	Transfer from General Fund	25,000	25,000	25,000	25,000	25,000	0	0.0 %
	TOTAL INTERFUND TRANSFERS	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**0**	**0.0 %**
	Insurance Fund Total	35,678	25,000	25,000	25,000	25,000	0	**0.0%**

Separation Pay Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
49999	Other Interfund Reimbursement	0	70,330	38,000	38,000	0	(38,000)	(100.0%)
	TOTAL REIMBURSEMENTS	**0**	**70,330**	**38,000**	**38,000**	**0**	**(38,000)**	**(100.0%)**
48950	Transfer from General Fund	162,000	0	0	0	0	0	0.0 %
48951	Transfer from Street Fund	32,000	0	0	0	0	0	0.0 %
48967	Transfer from Water Fund	50,000	0	0	0	0	0	0.0 %
48968	Transfer from Sewer Fund	14,000	0	0	0	14,000	14,000	100.0 %
48976	Transfer from Transport Fund	1,490	0	0	0	0	0	0.0 %
	TOTAL INTERFUND TRANSFERS	**259,490**	**0**	**0**	**0**	**14,000**	**14,000**	**100.0 %**
	Separation Pay Fund Total	259,490	70,330	38,000	38,000	14,000	(24,000)	**-63.2%**

Parking Enforcement Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43070	Parking Meter Collections	1,569	1,722	1,734	1,568	1,440	(294)	(17.0%)
43072	Off-Street Parking Lot Permits	17,199	15,958	18,000	14,218	14,500	(3,500)	(19.4%)
43074	On-Street Parking Permits	3,233	1,843	3,500	1,715	1,750	(1,750)	(50.0%)
44561	Parking Tickets	16,288	15,765	16,750	7,865	5,400	(11,350)	(67.8%)
	TOTAL FEES FOR SERVICES	**38,289**	**35,288**	**39,984**	**25,366**	**23,090**	**(16,894)**	**(42.3%)**
	Parking Enforcement Fund Total	38,289	35,288	39,984	25,366	23,090	(16,894)	**-42.3%**

Enforcement & Education Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
44500	Fines	3,925	3,594	4,200	2,767	2,700	(1,500)	(35.7%)
	TOTAL COURT FINES & COSTS	**3,925**	**3,594**	**4,200**	**2,767**	**2,700**	**(1,500)**	**(35.7%)**
43035	Vehicle Immobilization Fee	3,600	1,270	900	1,170	1,100	200	22.2 %
	TOTAL OTHER	**3,600**	**1,270**	**900**	**1,170**	**1,100**	**200**	**22.2 %**
	Enforcement & Education Fund Total	7,525	4,864	5,100	3,937	3,800	(1,300)	**-25.5%**

Cemetery Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43045	Grave Services	51,055	38,670	48,000	45,700	48,000	0	0.0 %
43046	Sale of Cemetery Lots	27,845	16,075	20,750	23,540	24,700	3,950	19.0 %
43047	Grave Foundations	12,952	12,907	13,050	11,500	12,075	(975)	(7.5%)
43049	Cemetery Pre-Need Svcs (open &	2,980	8,117	5,575	3,700	3,885	(1,690)	(30.3%)
43051	Mausoleum Sales	938	1,893	3,000	500	525	(2,475)	(82.5%)
46246	Farm Income	665	665	0	0	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**96,435**	**78,327**	**90,375**	**84,940**	**89,185**	**(1,190)**	**(1.3%)**
46600	Misc Income	1,805	2,750	2,750	0	0	(2,750)	(100.0%)
	TOTAL OTHER	**1,805**	**2,750**	**2,750**	**0**	**0**	**(2,750)**	**(100.0%)**
49999	Other Interfund Reimbursement	0	120,000	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**120,000**	**0**	**0**	**0**	**0**	**0.0 %**
48950	Transfer from General Fund	122,000	40,000	0	0	60,000	60,000	100.0 %
48963	Transfer from Cemetery Maint	10,000	0	0	0	0	0	0.0 %
	TOTAL INTERFUND TRANSFERS	**132,000**	**40,000**	**0**	**0**	**60,000**	**60,000**	**100.0 %**
	Cemetery Fund Total	230,241	241,077	93,125	84,940	149,185	56,060	**60.2%**

Cemetery Maintenance Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43046	Sale of Cemetery Lots	8,252	6,851	5,250	0	0	(5,250)	(100.0%)
43051	Mausoleum Sales	323	113	150	0	0	(150)	(100.0%)
	TOTAL FEES FOR SERVICES	**8,574**	**6,963**	**5,400**	**0**	**0**	**(5,400)**	**(100.0%)**
45000	Investment Income	49,177	22,631	35,000	3,500	3,500	(31,500)	(90.0%)
	TOTAL INTEREST	**49,177**	**22,631**	**35,000**	**3,500**	**3,500**	**(31,500)**	**(90.0%)**
	Cemetery Maintenance Fund Total	57,751	29,594	40,400	3,500	3,500	(36,900)	**-91.3%**

CDBG Loan Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
45803	Interest on CDBG Loans	1,663	664	0	702	2,593	(2,593)	100.0 %
45848	Repayment of Loans	15,520	24,781	0	1,704	7,034	(7,034)	100.0 %
46600	Misc Income	1,056	0	0	100	0	0	0.0 %
	TOTAL OTHER	**18,239**	**25,444**	**0**	**2,506**	**9,627**	**9,627**	**100.0%**
45000	Investment Income	13,505	3,292	6,600	1,000	500	6,100	(92.4%)
	TOTAL INTEREST	**13,505**	**3,292**	**6,600**	**1,000**	**500**	**(6,100)**	**-92.4%**
	CDBG Loan Fund Total	31,744	28,736	6,600	3,506	10,127	3,527	**53.4%**

Pt. Jefferson Reserve Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
47961	PJ Debt Service	56,997	59,598	60,000	60,000	60,000	0	0.0 %
47962	PJ Replacement Reserve	4,686	4,885	5,000	5,000	5,000	0	0.0 %
	TOTAL OTHER	**61,684**	**64,483**	**65,000**	**65,000**	**65,000**	**0**	**0.0 %**
	Pt. Jefferson Reserve Fund Total	61,684	64,483	65,000	65,000	65,000	0	**0.0%**

Capital Improvement Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
41099	Recd from other govts	0	0	0	0	500,000	(500,000)	100.0 %
41304	PD Communications Capital Impr	0	34,141	0	0	0	0	0.0 %
	TOTAL INTERGOVERNMENTAL	**0**	**34,141**	**0**	**0**	**500,000**	**500,000**	**100.0%**
42001	Sidewalk, Curb & Gutter Assess	0	0	20,000	17,567	20,000	0	0.0 %
	TOTAL ASSESSMENTS	**0**	**0**	**20,000**	**17,567**	**20,000**	**0**	**0.0%**
46000	Donations	21,388	0	0	0	0	0	0.0 %
	TOTAL DONATIONS	**21,388**	**0**	**0**	**0**	**0**	**0**	**0.0%**
46500	Sale of Capital Assets	13,493	21,017	15,000	30,000	15,000	0	0.0 %
46600	Misc Income	2,500	10,104	0	0	0	0	0.0 %
	TOTAL OTHER	**15,993**	**31,121**	**15,000**	**30,000**	**15,000**	**0**	**0.0%**
41303	ODOT Capital Improvement	450,219	2,039,921	511,600	430,200	2,383,940	(1,872,340)	366.0 %
41365	Walkway Grant- State Grant	27,401	0	0	0	0	0	0.0 %
41399	Other Govt Grant Portion	83,381	26,235	0	131,650	407,780	(407,780)	100.0 %
	TOTAL FEDERAL/STATE GRANTS	**561,001**	**2,066,156**	**511,600**	**561,850**	**2,791,720**	**2,280,120**	**445.7%**
49991	Reimburse from Special Assess	0	0	0	0	38,518	(38,518)	100.0 %
49999	Other Interfund Reimbursement	0	91,488	87,694	87,694	90,325	(2,631)	3.0 %
	TOTAL REIMBURSEMENTS	**0**	**91,488**	**87,694**	**87,694**	**128,843**	**41,149**	**46.9%**
48950	Transfer from General Fund	850,000	0	0	0	0	0	0.0 %
48952	Transfer from Taxation Fund	2,497,207	2,137,307	2,332,648	2,281,551	2,239,933	92,715	(4.0%)
48961	Transfer from Capital Invest	0	440,000	0	0	14,000	(14,000)	100.0 %
	TOTAL INTERFUND TRANSFERS	**3,347,207**	**2,577,307**	**2,332,648**	**2,281,551**	**2,253,933**	**(78,715)**	**-3.4%**
	Capital Improvement Fund Total	3,945,589	4,800,212	2,966,942	2,978,662	5,709,496	2,742,554	**92.4%**

Water Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43265	Water Charges	3,180,872	3,067,692	3,455,410	3,264,137	3,461,617	6,207	0.2 %
43266	Water Tap Fees	14,059	5,846	5,000	11,500	7,500	2,500	50.0 %
43270	UB Unapplied Cash	1,219	625	0	0	0	0	0.0 %
43275	Water Utility Service Deposit	11,824	(225)	0	0	0	0	0.0 %
43999	Refunds of Charges for Service	(15,202)	968	3,000	(606)	0	(3,000)	(100.0%)
49009	Utility Billing Reimbursement	186,027	0	0	0	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**3,378,800**	**3,074,906**	**3,463,410**	**3,275,031**	**3,469,117**	**5,707**	**0.2 %**
46600	Misc Income	27,911	23,541	49,377	49,377	51,057	1,680	3.4 %
46999	From UBs conversion	225	0	0	0	0	0	0.0 %
49030	Over/Short Cash	(92)	(11)	0	0	0	0	0.0 %
49000	Fire Hydrant Rental	33,641	0	0	0	0	0	0.0 %
	TOTAL OTHER	**61,685**	**23,530**	**49,377**	**49,377**	**51,057**	**1,680**	**3.4 %**
43902	Accident Damage Reimbursement	1,956	399	0	0	0	0	0.0 %
	TOTAL OTHER REIMBURSEMENTS	**1,956**	**399**	**0**	**0**	**0**	**0**	**0.0 %**
49999	Other Interfund Reimbursement	0	9,517	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**9,517**	**0**	**0**	**0**	**0**	**0.0 %**
46401	Loan Proceeds	200,000	670,000	735,000	705,000	0	(735,000)	(100.0%)
	TOTAL BOND & LOAN PROCEEDS	**200,000**	**670,000**	**735,000**	**705,000**	**0**	**(735,000)**	**(100.0%)**
45000	Investment Income	65,641	21,681	47,973	5,000	5,000	(42,973)	(89.6%)
	TOTAL INTEREST	**65,641**	**21,681**	**47,973**	**5,000**	**5,000**	**(42,973)**	**(89.6%)**
	Water Fund Total	3,708,083	3,800,032	4,295,760	4,034,408	3,525,174	(770,586)	**-17.9%**

Water Reserve Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43268	Plant Investment Fee-Commercl	0	1,373	2,500	4,000	2,500	0	0.0 %
43269	Plant Investment Fee-Resident	32,636	10,370	7,500	9,250	10,000	2,500	33.3 %
43281	Water Front Footage	1,225	0	5,000	5,700	2,500	(2,500)	(50.0%)
	TOTAL FEES FOR SERVICES	**33,861**	**11,743**	**15,000**	**18,950**	**15,000**	**0**	**0.0 %**
46600	Misc Income	0	0	0	9,517	0	0	0.0 %
	TOTAL OTHER	**0**	**0**	**0**	**9,517**	**0**	**0**	**0.0 %**
49999	Other Interfund Reimbursement	112,000	0	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**112,000**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
48967	Transfer from Water Fund	450,000	150,000	0	0	0	0	0.0 %
	TOTAL INTERFUND TRANSFERS	**450,000**	**150,000**	**0**	**0**	**0**	**0**	**0.0 %**
46401	Loan Proceeds	552,420	0	2,250,000	2,516,580	0	(2,250,000)	(100.0%)
	TOTAL BOND & LOAN PROCEEDS	**552,420**	**0**	**2,250,000**	**2,516,580**	**0**	**(2,250,000)**	**(100.0%)**
45000	Investment Income	63,844	30,474	45,000	5,000	5,000	(40,000)	(88.9%)
	TOTAL INTEREST	**63,844**	**30,474**	**45,000**	**5,000**	**5,000**	**(40,000)**	**(88.9%)**
	Water Reserve Fund Total	1,212,125	192,217	2,310,000	2,550,047	20,000	(2,290,000)	**-99.1%**

Sewer Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43340	PJ Mgmt Charge	18,646	18,259	18,900	18,900	18,900	0	0.0 %
43375	Sewer Charges	2,942,703	2,929,471	3,085,062	2,936,090	2,878,237	(206,825)	(6.7%)
43376	Sewer Tap Fees	8,573	1,799	7,500	2,000	2,000	(5,500)	(73.3%)
43377	Indust Waste Swr Surcharge	295,091	284,681	224,400	313,320	319,600	95,200	42.4 %
43379	Sampling Fee Indust Waste	21,332	12,470	15,000	15,000	15,000	0	0.0 %
43384	PJ Treatment Charge	14,808	13,043	14,000	14,000	14,000	0	0.0 %
43999	Refunds of Charges for Service	(20,806)	(13,150)	0	0	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**3,280,346**	**3,246,574**	**3,364,862**	**3,299,310**	**3,247,737**	**(117,125)**	**(3.5%)**
44500	Fines	12,375	6,501	10,000	6,000	6,000	(4,000)	(40.0%)
	TOTAL COURT FINES & COSTS	**12,375**	**6,501**	**10,000**	**6,000**	**6,000**	**(4,000)**	**(40.0%)**
46600	Misc Income	28,960	676	500	1,500	1,500	1,000	200.0 %
	TOTAL OTHER	**28,960**	**676**	**500**	**1,500**	**1,500**	**1,000**	**200.0 %**
49999	Other Interfund Reimbursement	650,000	3,582	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**650,000**	**3,582**	**0**	**0**	**0**	**0**	**0.0 %**
46401	Loan Proceeds	(2,084)	0	0	0	0	0	0.0 %
	TOTAL BOND & LOAN PROCEEDS	**(2,084)**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
45000	Investment Income	62,675	21,207	40,000	5,000	5,000	(35,000)	(87.5%)
	TOTAL INTEREST	**62,675**	**21,207**	**40,000**	**5,000**	**5,000**	**(35,000)**	**(87.5%)**
	Sewer Fund Total	4,032,272	3,278,540	3,415,362	3,311,810	3,260,237	(155,125)	**-4.5%**

Sewer Improvement Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
42701	Sewer District Assessment-West	5,800	1,700	2,000	4,000	2,500	500	25.0 %
42702	Sewer District Assessment-NW	366	366	366	700	500	134	36.6 %
	TOTAL ASSESSMENTS	**6,166**	**2,066**	**2,366**	**4,700**	**3,000**	**634**	**26.8 %**
42703	Sewer District Assessment NE	122	0	0	0	0	0	0.0 %
43381	Sewer Front Footage	(2,194)	100	500	0	500	0	0.0 %
	TOTAL FEES FOR SERVICES	**(2,072)**	**100**	**500**	**0**	**500**	**0**	**0.0 %**
41306	Issue II Grants	34,569	45,008	88,000	79,271	90,000	2,000	2.3 %
41308	Issue I Grants	0	0	110,000	0	0	(110,000)	(100.0%)
	TOTAL FEDERAL/STATE GRANTS	**34,569**	**45,008**	**198,000**	**79,271**	**90,000**	**(108,000)**	**(54.5%)**
49999	Other Interfund Reimbursement	128,000	0	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**128,000**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
48968	Transfer from Sewer Fund	525,000	200,000	250,000	200,000	175,000	(75,000)	(30.0%)
	TOTAL INTERFUND TRANSFERS	**525,000**	**200,000**	**250,000**	**200,000**	**175,000**	**(75,000)**	**(30.0%)**
46400	Bond Proceeds	120,993	0	0	0	0	0	0.0 %
	TOTAL BOND & LOAN PROCEEDS	**120,993**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
45000	Investment Income	53,504	24,870	45,000	4,000	2,560	(42,440)	(94.3%)
	TOTAL INTEREST	**53,504**	**24,870**	**45,000**	**4,000**	**2,560**	**(42,440)**	**(94.3%)**
	Sewer Improvement Fund Total	866,159	272,044	495,866	287,971	271,060	(224,806)	**-45.3%**

Stormwater Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43310	Stormwater utilities-3rd parti	238,065	238,087	227,890	238,087	245,230	17,340	7.6 %
43999	Refunds of Charges for Service	(1)	(4)	0	0	0	0	0.0 %
43300	Stormwater Utility	74,376	80,975	81,365	81,365	83,806	2,441	3.0 %
	TOTAL FEES FOR SERVICES	**312,441**	**319,058**	**309,255**	**319,452**	**329,036**	**19,781**	**6.4 %**
46600	Misc Income	0	793	0	0	0	0	0.0 %
	TOTAL OTHER	**0**	**793**	**0**	**0**	**0**	**0**	**0.0 %**
49999	Other Interfund Reimbursement	0	1,404	0	0	0	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**1,404**	**0**	**0**	**0**	**0**	**0.0 %**
48950	Transfer from General Fund	58,000	0	0	0	0	0	0.0 %
	TOTAL INTERFUND TRANSFERS	**58,000**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
	Stormwater Fund Total	370,441	321,255	309,255	319,452	329,036	19,781	**6.4%**

Transportation Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
41254	County Share of SPT	39,050	22,646	0	3,725	0	0	0.0 %
43154	SPT Fares (City)	35,952	41,201	38,617	40,000	41,200	2,583	6.7 %
43155	SPT Fares (County)	9,881	5,242	5,047	5,200	5,356	309	6.1 %
43156	SPT Contracts (City)	59,273	52,894	57,941	52,000	53,040	(4,901)	(8.5%)
43157	SPT Contracts (County)	134,683	141,700	137,700	137,700	140,454	2,754	2.0 %
	TOTAL FEES FOR SERVICES	**278,839**	**263,682**	**239,305**	**238,625**	**240,050**	**745**	**0.3 %**
46600	Misc Income	0	0	42,000	89,734	38,000	(4,000)	(9.5%)
	TOTAL OTHER	**0**	**0**	**42,000**	**89,734**	**38,000**	**(4,000)**	**(9.5%)**
41240	Community Foundation Grant	1,500	0	2,000	1,600	1,600	(400)	(20.0%)
41250	Transportation State Operating	41,818	58,817	55,241	40,488	41,703	(13,538)	(24.5%)
41251	Transportation Fed Operating G	276,063	294,266	311,375	317,276	326,794	15,419	5.0 %
41252	Elderly & Handicapped Assistan	27,156	25,706	27,971	23,664	24,374	(3,597)	(12.9%)
41253	Transportation Co-ordination G	18,839	0	0	0	0	0	0.0 %
	TOTAL FEDERAL/STATE GRANTS	**365,376**	**378,789**	**396,587**	**383,028**	**394,471**	**(2,116)**	**(0.5%)**
48950	Transfer from General Fund	142,171	0	0	0	0	0	0.0 %
	TOTAL INTERFUND TRANSFERS	**142,171**	**0**	**0**	**0**	**0**	**0**	**0.0 %**
	Transportation Fund Total	786,386	642,471	677,892	711,387	672,521	(5,371)	**-0.8%**

Transportation Improvement Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
41099	Recd from other govts	0	48,125	0	0	0	0	0.0 %
	TOTAL INTERGOVERNMENTAL	**0**	**48,125**	**0**	**0**	**0**	**0**	**0.0%**
46500	Sale of Capital Assets	4,350	0	0	10,201	0	0	0.0 %
	TOTAL OTHER	**4,350**	**0**	**0**	**10,201**	**0**	**0**	**0.0%**
41303	ODOT Capital Improvement	703,555	727,033	163,440	163,440	198,900	(35,460)	21.7 %
	TOTAL FEDERAL/STATE GRANTS	**703,555**	**727,033**	**163,440**	**163,440**	**198,900**	**35,460**	**21.7%**
48954	Transfer from Transport. Fd.	120,600	0	18,160	18,160	0	18,160	(100.0%)
	TOTAL INTERFUND TRANSFERS	**120,600**	**0**	**18,160**	**18,160**	**0**	**(18,160)**	**-100.0%**
	Transportation Improvement Fund Total	828,505	775,158	181,600	191,801	198,900	17,300	**9.5%**

Airport Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43500	Airport Fuel Sales	155,530	146,426	185,500	146,600	203,200	17,700	9.5 %
43511	Airport Hangar Rental	40,146	68,990	64,500	58,320	58,320	(6,180)	(9.6%)
43512	Airport Fuel Flow Fee	1,027	0	0	0	0	0	0.0 %
46246	Farm Income	9,373	10,473	10,025	17,226	17,226	7,201	71.8 %
	TOTAL FEES FOR SERVICES	**206,076**	**225,889**	**260,025**	**222,146**	**278,746**	**18,721**	**7.2 %**
46200	Rental Income	7,500	0	0	0	0	0	0.0 %
46600	Misc Income	695	0	0	103	0	0	0.0 %
	TOTAL OTHER	**8,195**	**0**	**0**	**103**	**0**	**0**	**0.0 %**
48950	Transfer from General Fund	83,300	30,000	25,000	0	35,000	10,000	40.0 %
	TOTAL INTERFUND TRANSFERS	**83,300**	**30,000**	**25,000**	**0**	**35,000**	**10,000**	**40.0 %**
	Airport Fund Total	297,571	255,889	285,025	222,249	313,746	28,721	**10.1%**

Airport Improvement Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
41301	FAA Capital Improvement	114,547	317,498	415,600	50,392	332,500	(83,100)	(20.0%)
	TOTAL FEDERAL/STATE GRANTS	**114,547**	**317,498**	**415,600**	**50,392**	**332,500**	**(83,100)**	**(20.0%)**
49999	Other Interfund Reimbursement	0	0	17,500	1,882	17,500	0	0.0 %
	TOTAL REIMBURSEMENTS	**0**	**0**	**17,500**	**1,882**	**17,500**	**0**	**0.0 %**
48956	Transfer from CI Fund	30,909	15,875	0	0	0	0	0.0 %
	TOTAL INTERFUND TRANSFERS	**30,909**	**15,875**	**0**	**0**	**0**	**0**	**0.0 %**
	Airport Improvement Fund Total	145,456	333,373	433,100	52,274	350,000	(83,100)	**-19.2%**

Yard Waste Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43400	Sale of Trash Bags	0	983	1,500	1,000	1,000	(500)	(33.3%)
43410	Tag Sales	0	0	0	22,500	23,000	23,000	100.0 %
	TOTAL FEES FOR SERVICES	**0**	**983**	**1,500**	**23,500**	**24,000**	**22,500**	**1,500.0 %**
48950	Transfer from General Fund	142,000	165,000	110,000	100,000	80,000	(30,000)	(27.3%)
	TOTAL INTERFUND TRANSFERS	**142,000**	**165,000**	**110,000**	**100,000**	**80,000**	**(30,000)**	**(27.3%)**
	Yard Waste Fund Total	142,000	165,983	111,500	123,500	104,000	(7,500)	**-6.7%**

Solid Waste Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43400	Sale of Trash Bags	32,656	33,375	32,935	34,864	37,605	4,670	14.2 %
43401	Refuse Special Pickups	5,033	1,788	2,500	176	200	(2,300)	(92.0%)
43402	Truck Park & Pick-up	461	2,059	750	1,000	1,000	250	33.3 %
43403	Refuse Curbside Chgs	977,315	1,005,017	1,102,896	1,097,100	1,146,212	43,316	3.9 %
43999	Refunds of Charges for Service	(452)	(285)	0	(150)	0	0	0.0 %
	TOTAL FEES FOR SERVICES	**1,015,014**	**1,041,954**	**1,139,081**	**1,132,990**	**1,185,017**	**45,936**	**4.0 %**
	Solid Waste Fund Total	1,015,014	1,041,954	1,139,081	1,132,990	1,185,017	45,936	**4.0%**

Swimming Pool Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
43600	Pool Tickets & Admissions	83,261	82,779	91,850	83,273	87,300	(4,550)	(5.0%)
	TOTAL FEES FOR SERVICES	**83,261**	**82,779**	**91,850**	**83,273**	**87,300**	**(4,550)**	**(5.0%)**
46200	Rental Income	3,760	3,300	3,412	3,285	3,300	(112)	(3.3%)
46600	Misc Income	650	508	616	456	500	(116)	(18.8%)
	TOTAL OTHER	**4,410**	**3,808**	**4,028**	**3,741**	**3,800**	**(228)**	**(5.7%)**
48950	Transfer from General Fund	58,600	54,300	24,000	15,000	36,500	12,500	52.1 %
	TOTAL INTERFUND TRANSFERS	**58,600**	**54,300**	**24,000**	**15,000**	**36,500**	**12,500**	**52.1 %**
	Swimming Pool Fund Total	146,271	140,887	119,878	102,014	127,600	7,722	**6.4%**

Garage/Fleet Operations Fund
Detail Schedule of Receipts
2011 Budget

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
46600	Misc Income	540	22,693	75	354	100	25	33.3 %
47110	Mech Labor Svc Ctr	201,683	202,498	210,155	204,578	210,715	560	0.3 %
47111	Parts Inventory Svc Ctr	121,534	106,425	113,056	118,150	121,700	8,644	7.6 %
47112	Outside Labor Svc Ctr	11,601	12,617	14,000	5,400	5,562	(8,438)	(60.3%)
47115	Fuel Svc Ctr	426,746	280,247	302,500	297,377	337,700	35,200	11.6 %
	TOTAL OTHER	**762,104**	**624,478**	**639,786**	**625,859**	**675,777**	**35,991**	**5.6 %**
	Garage/Fleet Operations Fund Total	762,104	624,478	639,786	625,859	675,777	35,991	**5.6%**

Fund 101 General
Dept 0101 City Council

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	51,898	54,008	54,000	43,950	40,610	(13,390)	(24.8%)
51001	Council Wages	21,750	21,408	22,000	21,998	22,000	0	0.0 %
TOTAL SALARIES AND WAGES		**73,648**	**75,416**	**76,000**	**65,948**	**62,610**	**(13,390)**	**-17.6%**
51500	PERS	11,234	10,122	10,200	9,210	8,350	(1,850)	(18.1%)
51600	Health Insurance	8,482	8,780	8,850	5,018	7,175	(1,675)	(18.9%)
51610	Life Insurance	138	138	140	67	65	(75)	(53.6%)
51750	Workers Compensation	1,131	1,210	1,500	2,174	1,565	65	4.3 %
51800	Medicare	1,031	1,050	1,050	1,500	910	(140)	(13.3%)
51850	Social Security	186	186	190	189	190	0	0.0 %
TOTAL FRINGE BENEFITS		**22,202**	**21,487**	**21,930**	**18,158**	**18,255**	**(3,675)**	**-16.8%**
52000	Professional Services	811	7,433	750	1,430	7,000	6,250	833.3 %
52205	Dues & Memberships	2,653	2,825	3,180	3,180	3,315	135	4.2 %
52215	Advertising (Legal & Other)	2,837	2,013	3,000	3,569	3,000	0	0.0 %
52240	Printing	0	0	100	100	100	0	0.0 %
52245	Microfilming\Record Restoratio	0	0	200	0	0	(200)	(100.0%)
52270	Insurance	3,066	2,919	3,425	2,049	1,890	(1,535)	(44.8%)
52350	Recording & Filing Fees	200	250	300	300	300	0	0.0 %
52401	Community Expenses	8,455	4,855	6,000	3,000	3,000	(3,000)	(50.0%)
52520	Phone (LD/cell/blackberry)	30	24	150	150	100	(50)	(33.3%)
52540	Postage pd to 3rd Parties	71	214	300	300	300	0	0.0 %
52545	UPS & Express Mail	5	0	75	75	75	0	0.0 %
52650	Travel & Training	4,981	2,447	2,500	1,900	2,000	(500)	(20.0%)
53000	Office Supplies	1,452	345	900	900	900	0	0.0 %
53150	Publication & Subscription	0	0	100	100	100	0	0.0 %
53175	Community & Employee Awards	1,533	1,900	1,650	1,650	200	(1,450)	(87.9%)
TOTAL CONTRACTUAL AND MATERIALS		**26,094**	**25,225**	**22,630**	**18,703**	**22,280**	**(350)**	**-1.5%**
57200	Reimbursement to IT Fund	2,384	2,375	2,239	2,239	3,850	1,611	72.0 %
59515	Interfund Copy Reimbursement	1,589	1,294	1,500	1,500	1,500	0	0.0 %
59540	Interfund Postage Reimbursemt	180	67	200	200	200	0	0.0 %
TOTAL INTERFUND SERVICES USED		**4,153**	**3,735**	**3,939**	**3,939**	**5,550**	**1,611**	**40.9%**
DEPARTMENT TOTAL		**126,097**	**125,862**	**124,499**	**106,748**	**108,695**	**(15,804)**	**-12.7%**

Fund 101 General
Dept 0102 City Administration

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	241,307	248,912	249,000	239,000	253,900	4,900	2.0 %
51200	Overtime	681	18	0	0	0	0	0.0 %
TOTAL SALARIES AND WAGES		**241,988**	**248,930**	**249,000**	**239,000**	**253,900**	**4,900**	**2.0%**
51500	PERS	39,184	34,769	34,820	33,850	35,600	780	2.2 %
51600	Health Insurance	32,803	35,071	33,700	32,500	35,450	1,750	5.2 %
51610	Life Insurance	394	393	400	270	240	(160	(40.0%)
51750	Workers Compensation	3,974	4,030	4,900	7,277	6,350	1,450	29.6 %
51800	Medicare	3,414	3,499	3,700	3,300	3,690	(10	(0.3%)
TOTAL FRINGE BENEFITS		**79,770**	**77,761**	**77,520**	**77,197**	**81,330**	**3,810**	**4.9%**
52000	Professional Services	7,959	4,005	1,670	0	1,325	(345	(20.7%)
52205	Dues & Memberships	6,325	3,546	4,080	3,100	2,425	(1,655	(40.6%)
52270	Insurance	684	536	601	304	280	(321	(53.4%)
52520	Phone (LD/cell/blackberry)	1,819	1,891	1,500	1,500	1,500	0	0.0 %
52545	UPS & Express Mail	126	13	100	100	100	0	0.0 %
52600	Physical Fitness	462	498	298	0	0	(298	(100.0%)
52650	Travel & Training	4,583	1,260	2,325	2,325	1,500	(825	(35.5%)
52670	Car/Mileage Allowance	3,150	4,203	0	0	0	0	0.0 %
52750	Equipment Maintenance	2,552	1,520	2,880	2,880	2,880	0	0.0 %
53000	Office Supplies	3,496	3,047	2,000	2,000	2,000	0	0.0 %
53100	Operating Supplies	0	100	100	50	50	(50	(50.0%)
53150	Publication & Subscription	459	316	470	300	270	(200	(42.6%)
53290	Non Cap Equipment (< 5000)	46	49	200	100	100	(100	(50.0%)
TOTAL CONTRACTUAL AND MATERIALS		**31,661**	**20,983**	**16,224**	**12,659**	**12,430**	**(3,794)**	**-23.4%**
57110	Garage repairs pd to city gar.	1,147	0	0	0	0	0	0.0 %
57115	Fuel expense pd to city gar.	249	0	0	0	0	0	0.0 %
57200	Reimbursement to IT Fund	8,362	8,756	8,268	8,268	8,665	397	4.8 %
59515	Interfund Copy Reimbursement	33	39	50	50	50	0	0.0 %
59540	Interfund Postage Reimbursemt	300	226	930	930	930	0	0.0 %
TOTAL INTERFUND SERVICES USED		**10,090**	**9,022**	**9,248**	**9,248**	**9,645**	**397**	**4.3%**
DEPARTMENT TOTAL		**363,509**	**356,695**	**351,992**	**338,104**	**357,305**	**5,313**	**1.5%**

Fund 101 General
Dept 0103 Finance/Accounting

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	277,790	295,007	298,600	295,500	249,800	(48,800)	(16.3%)
51400	Longevity Pay	1,053	1,305	1,310	1,310	1,475	165	12.6 %
TOTAL SALARIES AND WAGES		**278,843**	**296,312**	**299,910**	**296,810**	**251,275**	**(48,635)**	**-16.2%**
51500	PERS	44,453	41,260	42,000	41,700	35,200	(6,800)	(16.2%)
51600	Health Insurance	55,981	58,736	58,000	57,160	49,400	(8,600)	(14.8%)
51610	Life Insurance	690	690	700	510	315	(385)	(55.0%)
51750	Workers Compensation	4,543	4,608	5,900	8,586	6,300	400	6.8 %
51800	Medicare	3,925	4,158	4,350	4,180	3,650	(700)	(16.1%)
TOTAL FRINGE BENEFITS		**109,591**	**109,452**	**110,950**	**112,136**	**94,865**	**(16,085)**	**-14.5%**
52000	Professional Services	24,700	22,707	23,766	12,000	7,235	(16,531	(69.6%)
52205	Dues & Memberships	1,485	1,395	1,180	1,180	1,295	115	9.7 %
52215	Advertising (Legal & Other)	26	32	30	30	35	5	16.7 %
52240	Printing	1,076	358	1,400	700	970	(430	(30.7%)
52270	Insurance	1,474	1,038	1,147	585	538	(609	(53.1%)
52325	Bank Fees	11,940	12,753	13,800	13,800	14,000	200	1.4 %
52327	Billing Service Fees	37,646	38,867	38,900	36,150	37,230	(1,670	(4.3%)
52520	Phone (LD/cell/blackberry)	47	62	200	100	200	0	0.0 %
52545	UPS & Express Mail	149	18	200	100	200	0	0.0 %
52600	Physical Fitness	462	498	498	498	1,026	528	106.0 %
52650	Travel & Training	3,668	1,551	2,063	1,600	1,940	(123	(6.0%)
52750	Equipment Maintenance	1,652	1,145	1,731	1,731	720	(1,011	(58.4%)
53000	Office Supplies	2,794	2,213	1,500	1,500	2,100	600	40.0 %
53150	Publication & Subscription	681	779	680	680	715	35	5.1 %
TOTAL CONTRACTUAL AND MATERIALS		**87,801**	**83,417**	**87,095**	**70,654**	**68,204**	**(18,891)**	**-21.7%**
57115	Fuel expense pd to city gar.	54	0	0	0	0	0	0.0 %
57200	Reimbursement to IT Fund	31,068	17,847	22,557	22,557	25,026	2,469	10.9 %
59515	Interfund Copy Reimbursement	314	187	200	200	200	0	0.0 %
59540	Interfund Postage Reimbursemt	2,186	1,945	1,750	1,750	1,900	150	8.6 %
TOTAL INTERFUND SERVICES USED		**33,622**	**19,979**	**24,507**	**24,507**	**27,126**	**2,619**	**10.7%**
DEPARTMENT TOTAL		**509,857**	**509,159**	**522,462**	**504,107**	**441,470**	**(80,992)**	**-15.5%**

Fund 101 General
Dept 0104 Law Director

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	63,172	64,552	64,600	64,554	65,850	1,250	1.9 %
51400	Longevity Pay	1,880	1,937	1,940	1,940	1,975	35	1.8 %
	TOTAL SALARIES AND WAGES	**65,052**	**66,489**	**66,540**	**66,494**	**67,825**	**1,285**	**1.9%**
51500	PERS	10,254	9,280	9,400	9,312	9,500	100	1.1 %
51600	Health Insurance	0	5,085	8,900	8,775	9,350	450	5.1 %
51610	Life Insurance	138	138	140	102	85	(55)	(39.3%)
51750	Workers Compensation	1,135	1,143	1,300	1,992	1,700	400	30.8 %
51800	Medicare	943	951	960	942	990	30	3.1 %
	TOTAL FRINGE BENEFITS	**12,470**	**16,597**	**20,700**	**21,123**	**21,625**	**925**	**4.5%**
52000	Professional Services	2,400	2,150	2,500	500	2,000	(500)	(20.0%)
52020	Office/Secretarial Allowance	21,608	18,300	18,000	18,000	18,000	0	0.0 %
52025	Temporary Services	350	120	350	350	350	0	0.0 %
52205	Dues & Memberships	1,350	925	0	0	0	0	0.0 %
52270	Insurance	500	473	542	290	270	(272)	(50.2%)
52350	Recording & Filing Fees	465	133	400	400	400	0	0.0 %
52520	Phone (LD/cell/blackberry)	1,344	114	400	0	0	(400)	(100.0%)
52540	Postage pd to 3rd Parties	50	0	150	0	0	(150)	(100.0%)
52650	Travel & Training	1,860	0	0	0	0	0	0.0 %
53000	Office Supplies	185	306	270	270	270	0	0.0 %
53150	Publication & Subscription	1,009	882	1,910	1,910	2,000	90	4.7 %
	TOTAL CONTRACTUAL AND MATERIALS	**31,121**	**23,402**	**24,522**	**21,720**	**23,290**	**(1,232)**	**-5.0%**
57200	Reimbursement to IT Fund	3,951	4,034	3,700	3,700	4,350	650	17.6 %
59515	Interfund Copy Reimbursement	0	45	50	50	50	0	0.0 %
59540	Interfund Postage Reimbursemt	50	48	150	100	150	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**4,001**	**4,127**	**3,900**	**3,850**	**4,550**	**650**	**16.7%**
DEPARTMENT TOTAL		**112,644**	**110,615**	**115,662**	**113,187**	**117,290**	**1,628**	**1.4%**

Fund 101 General
Dept 0105 Human Resources

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	103,792	109,918	112,000	111,529	115,550	3,550	3.2 %
TOTAL SALARIES AND WAGES		**103,792**	**109,918**	**112,000**	**111,529**	**115,550**	**3,550**	**3.2%**
51500	PERS	16,634	15,313	15,700	15,595	16,200	500	3.2 %
51600	Health Insurance	21,628	22,389	22,500	22,380	23,800	1,300	5.8 %
51610	Life Insurance	276	276	280	204	170	(110	(39.3%)
51750	Workers Compensation	1,536	1,683	2,200	3,224	2,900	700	31.8 %
51800	Medicare	1,433	1,544	1,620	1,565	1,700	80	4.9 %
TOTAL FRINGE BENEFITS		**41,508**	**41,205**	**42,300**	**42,968**	**44,770**	**2,470**	**5.8%**
52000	Professional Services	23,097	54,833	31,800	41,800	47,150	15,350	48.3 %
52005	Employee Physicals	900	0	0	0	0	0	0.0 %
52008	Negotiations/Arbitration	23,055	12,215	27,500	28,485	6,000	(21,500	(78.2%)
52205	Dues & Memberships	500	110	300	300	200	(100	(33.3%)
52215	Advertising (Legal & Other)	9,747	2,772	9,500	6,500	6,500	(3,000	(31.6%)
52240	Printing	777	308	1,199	500	1,000	(199	(16.6%)
52270	Insurance	137	143	138	32	29	(109	(79.0%)
52402	Employment Testing Expense	28,444	34,538	49,300	49,000	29,500	(19,800	(40.2%)
52520	Phone (LD/cell/blackberry)	58	69	500	100	500	0	0.0 %
52540	Postage pd to 3rd Parties	0	0	700	0	700	0	0.0 %
52545	UPS & Express Mail	128	40	200	100	200	0	0.0 %
52600	Physical Fitness	0	547	498	498	513	15	3.0 %
52650	Travel & Training	854	0	300	500	500	200	66.7 %
52655	Supervisor Training	2,164	3,350	191	250	550	360	188.7 %
52690	Recruiting Expense	0	57	0	0	0	0	0.0 %
53000	Office Supplies	873	650	1,361	1,500	2,000	639	47.0 %
53020	Paper & Preprinted Forms	0	0	0	360	0	0	0.0 %
53100	Operating Supplies	479	454	0	0	0	0	0.0 %
53150	Publication & Subscription	124	188	0	0	0	0	0.0 %
53290	Non Cap Equipment (< 5000)	800	0	0	0	0	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**92,137**	**110,274**	**123,486**	**129,925**	**95,342**	**(28,144)**	**-22.8%**
57200	Reimbursement to IT Fund	7,000	5,995	5,742	5,742	6,852	1,110	19.3 %
59515	Interfund Copy Reimbursement	1,454	830	1,400	1,000	1,400	0	0.0 %
59540	Interfund Postage Reimbursemt	915	484	700	600	700	0	0.0 %
TOTAL INTERFUND SERVICES USED		**9,368**	**7,310**	**7,842**	**7,342**	**8,952**	**1,110**	**14.2%**
DEPARTMENT TOTAL		**246,805**	**268,706**	**285,628**	**291,764**	**264,614**	**(21,014)**	**-7.4%**

Fund 101 General
Dept 0107 County Auditor Deductions

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
54220	Election Cty Auditor Expense	3,806	0	2,522	2,521	0	(2,522)	(100.0%)
54230	Refund to Taxpayer	0	9	0	0	0	0	0.0 %
54240	Advertising Delinquent Taxes	55	79	150	85	150	0	0.0 %
54250	Auditor & Treasurers Fees	47,107	43,113	45,078	45,078	47,335	2,257	5.0 %
54260	Health Dept Cty Auditor	79,071	116,077	114,387	114,387	114,215	(172)	(0.2%)
	TOTAL CONTRACTUAL AND MATERIALS	**130,038**	**159,278**	**162,137**	**162,071**	**161,700**	**(437)**	**-0.3%**
DEPARTMENT TOTAL		**130,038**	**159,278**	**162,137**	**162,071**	**161,700**	**(437)**	**-0.3%**

Fund 101 General
Dept 0108 Miscellaneous

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
52000	Professional Services	0	1,150	300	150	150	(150	(50.0%)
52007	Audit Fees	25,395	25,921	26,570	26,750	27,210	640	2.4 %
52205	Dues & Memberships	5,056	5,056	5,060	5,056	5,060	0	0.0 %
52270	Insurance	3,969	3,789	3,266	2,641	2,437	(829	(25.4%)
52290	Rent	1,866	1,866	1,870	1,867	1,870	0	0.0 %
52350	Recording & Filing Fees	0	0	1,200	500	0	(1,200	(100.0%)
52400	Community Service Program Expe	198,850	201,625	128,410	128,410	128,410	0	0.0 %
52540	Postage pd to 3rd Parties	50,000	45,000	47,089	45,000	47,250	161	0.3 %
52620	Wellness Program	0	2,354	2,300	500	1,260	(1,040	(45.2%)
53180	Employee Appreciation	20,147	4,623	9,550	9,550	11,550	2,000	20.9 %
53182	Volunteer Appreciation	0	45	0	0	0	0	0.0 %
53580	Mosquito Control	18,730	23,672	26,020	26,000	26,000	(20	(0.1%)
54000	Real Estate Taxes	12,624	6,373	7,000	7,000	7,000	0	0.0 %
54405	Auction Fees	3,190	3,055	3,500	3,500	3,500	0	0.0 %
54410	Miscellaneous	(6,413)	5,375	815	815	1,000	185	22.7 %
54420	Paid to Other Governments	105,982	89,727	85,000	34,922	50,000	(35,000	(41.2%)
54422	Township Tax Sharing	44	44	100	0	0	(100	(100.0%)
54500	Reimbursements to 3rd parties	0	7,000	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**439,440**	**426,674**	**348,050**	**292,661**	**312,697**	**(35,353)**	**-10.2%**
58801	Transfer to Street Fund	0	110,000	0	0	27,000	27,000	100.0 %
58803	Transfer to Cemetery Fund	122,000	40,000	0	0	60,000	60,000	100.0 %
58804	Transfer to Transportation Fd.	142,171	0	0	0	0	0	0.0 %
58808	Transfer to Capital Impr. Fund	850,000	0	0	0	0	0	0.0 %
58815	Transfer to Insurance Fund	25,000	25,000	25,000	25,000	25,000	0	0.0 %
58817	Transfer to Imprest Cash Fund	800	0	0	0	0	0	0.0 %
58818	Transfer to Airport Fund	83,300	30,000	25,000	0	35,000	10,000	40.0 %
58822	Transfer to Swimming Pool Fund	58,600	54,300	24,000	15,000	36,500	12,500	52.1 %
58824	Transfer to Yard Waste	142,000	165,000	110,000	100,000	80,000	(30,000	(27.3%)
58826	Transfer to Stormwater Fund	58,000	0	0	0	0	0	0.0 %
58828	Transfer to Separation Pay Fd.	162,000	0	0	0	0	0	0.0 %
	TOTAL OTHER	**1,643,871**	**424,300**	**184,000**	**140,000**	**263,500**	**79,500**	**43.2%**
DEPARTMENT TOTAL		**2,083,311**	**850,974**	**532,050**	**432,661**	**576,197**	**44,147**	**8.3%**

Fund 101 General
Dept 0109 Purchasing

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	86,435	76,659	63,500	45,510	39,000	(24,500)	(38.6%)
51400	Longevity Pay	1,954	2,017	1,700	569	0	(1,700)	(100.0%)
51450	Temporary Supervisory Pay	0	0	0	788	0	0	0.0 %
TOTAL SALARIES AND WAGES		**88,389**	**78,676**	**65,200**	**46,867**	**39,000**	**(26,200)**	**-40.2%**
51500	PERS	13,421	11,038	9,100	6,286	5,460	(3,640)	(40.0%)
51600	Health Insurance	4,234	3,552	2,400	2,400	4,700	2,300	95.8 %
51610	Life Insurance	207	138	72	72	65	(7	(9.7%)
51750	Workers Compensation	1,289	1,249	1,300	2,089	1,000	(300	(23.1%)
51800	Medicare	1,260	1,122	950	1,062	570	(380)	(40.0%)
TOTAL FRINGE BENEFITS		**20,411**	**17,100**	**13,822**	**11,909**	**11,795**	**(2,027)**	**-14.7%**
52205	Dues & Memberships	455	455	555	555	515	(40	(7.2%)
52215	Advertising (Legal & Other)	11,636	7,880	8,500	3,500	500	(8,000	(94.1%)
52240	Printing	56	0	350	100	100	(250	(71.4%)
52270	Insurance	117	126	118	27	25	(93	(78.8%)
52520	Phone (LD/cell/blackberry)	39	28	65	50	50	(15	(23.1%)
52545	UPS & Express Mail	19	33	50	25	50	0	0.0 %
52650	Travel & Training	87	0	650	0	500	(150	(23.1%)
52750	Equipment Maintenance	0	0	75	0	50	(25	(33.3%)
53000	Office Supplies	415	309	275	200	275	0	0.0 %
53100	Operating Supplies	143	209	50	25	50	0	0.0 %
53150	Publication & Subscription	108	0	0	0	0	0	0.0 %
53930	Supplies Inventory	5,248	19,734	20,000	15,000	11,500	(8,500	(42.5%)
TOTAL CONTRACTUAL AND MATERIALS		**18,325**	**28,774**	**30,688**	**19,482**	**13,615**	**(17,073)**	**-55.6%**
57200	Reimbursement to IT Fund	7,620	3,392	5,316	5,316	5,704	388	7.3 %
59515	Interfund Copy Reimbursement	334	435	350	200	350	0	0.0 %
59540	Interfund Postage Reimbursemt	484	452	500	300	500	0	0.0 %
TOTAL INTERFUND SERVICES USED		**8,437**	**4,279**	**6,166**	**5,816**	**6,554**	**388**	**6.3%**
DEPARTMENT TOTAL		**135,562**	**128,830**	**115,876**	**84,074**	**70,964**	**(44,912)**	**-38.8%**

Fund 101 General
Dept 0110 City Hall

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	38,983	32,647	32,500	32,619	33,150	650	2.0 %
TOTAL SALARIES AND WAGES		**38,983**	**32,647**	**32,500**	**32,619**	**33,150**	**650**	**2.0%**
51500	PERS	6,272	4,635	4,640	4,566	4,650	10	0.2 %
51600	Health Insurance	13,147	13,609	13,700	13,605	14,500	800	5.8 %
51610	Life Insurance	138	138	140	102	85	(55)	(39.3%)
51750	Workers Compensation	672	739	700	967	850	150	21.4 %
51800	Medicare	537	444	450	454	500	50	11.1 %
TOTAL FRINGE BENEFITS		**20,766**	**19,564**	**19,630**	**19,694**	**20,585**	**955**	**4.9%**
52265	Maintenance Services	34,070	25,339	19,500	17,500	19,200	(300)	(1.5%)
52270	Insurance	9,061	8,746	10,292	5,985	5,523	(4,769)	(46.3%)
52292	Equipment Rental	3,996	3,996	0	1,700	2,000	2,000	100.0 %
52300	Licenses & Permits	360	370	300	300	400	100	33.3 %
52365	Inspections	511	450	1,000	500	340	(660)	(66.0%)
52500	Utilities-not City of Sidney	55,991	53,211	49,500	64,000	64,000	14,500	29.3 %
52520	Phone (LD/cell/blackberry)	23,734	20,601	30,000	21,000	24,000	(6,000)	(20.0%)
52545	UPS & Express Mail	712	919	500	900	500	0	0.0 %
52600	Physical Fitness	0	0	0	588	515	515	100.0 %
52650	Travel & Training	43	0	50	0	0	(50)	(100.0%)
52730	Building & Grounds Maintenance	29,924	9,799	18,000	15,250	16,710	(1,290)	(7.2%)
52750	Equipment Maintenance	22,129	17,572	17,500	16,750	16,750	(750)	(4.3%)
53000	Office Supplies	722	318	500	300	500	0	0.0 %
53100	Operating Supplies	6,212	4,491	4,000	3,000	3,000	(1,000)	(25.0%)
53290	Non Cap Equipment (< 5000)	0	9	0	0	0	0	0.0 %
53610	Small Tools	119	0	100	0	100	0	0.0 %
57000	City Utilities Charged to Dept	1,055	867	1,000	1,000	1,030	30	3.0 %
57105	Stormwater Utility Fee	491	558	558	558	575	17	3.0 %
TOTAL CONTRACTUAL AND MATERIALS		**189,131**	**147,244**	**152,800**	**149,331**	**155,143**	**2,343**	**1.5%**
55000	Capital equipment	0	0	6,500	0	6,500	0	0.0 %
TOTAL CAPITAL OUTLAY		**0**	**0**	**6,500**	**0**	**6,500**	**0**	**0.0%**
57110	Garage repairs pd to city gar.	2,820	2,307	800	800	825	25	3.1 %
57115	Fuel expense pd to city gar.	1,422	592	1,200	1,200	1,200	0	0.0 %
57200	Reimbursement to IT Fund	4,870	4,240	3,200	3,200	4,750	1,550	48.4 %
59515	Interfund Copy Reimbursement	37	250	150	150	150	0	0.0 %
59540	Interfund Postage Reimbursemt	(5)	0	0	0	0	0	0.0 %
TOTAL INTERFUND SERVICES USED		**9,143**	**7,389**	**5,350**	**5,350**	**6,925**	**1,575**	**29.4%**
DEPARTMENT TOTAL		**258,023**	**206,845**	**216,780**	**206,994**	**222,303**	**5,523**	**2.5%**

Fund 101 General
Dept 0201 Police - Administration

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	274,730	254,933	292,000	267,884	277,900	(14,100)	(4.8%)
51200	Overtime	412	241	1,200	0	1,335	135	11.3 %
51400	Longevity Pay	7,510	4,491	3,420	3,420	3,490	70	2.0 %
51450	Temporary Supervisory Pay	610	0	0	0	0	0	0.0 %
TOTAL SALARIES AND WAGES		**283,262**	**259,665**	**296,620**	**271,304**	**282,725**	**(13,895)**	**-4.7%**
51500	PERS	30,853	27,918	29,100	25,503	26,800	(2,300)	(7.9%)
51520	Police Retirement System	17,290	12,591	17,600	16,864	17,900	300	1.7 %
51600	Health Insurance	25,863	28,159	35,600	35,038	37,500	1,900	5.3 %
51610	Life Insurance	552	495	600	408	350	(250)	(41.7%)
51700	Unemployment Compensation	0	0	0	4,900	4,900	4,900	100.0 %
51750	Workers Compensation	4,659	4,111	5,800	8,606	7,100	1,300	22.4 %
51800	Medicare	1,885	2,493	3,450	2,995	3,300	(150)	(4.3%)
TOTAL FRINGE BENEFITS		**81,101**	**75,767**	**92,150**	**94,314**	**97,850**	**5,700**	**6.2%**
52000	Professional Services	0	25	1,500	500	1,000	(500)	(33.3%)
52005	Employee Physicals	15	0	755	755	780	25	3.3 %
52205	Dues & Memberships	790	835	1,585	1,085	1,085	(500)	(31.5%)
52230	Uniform Rental & Laundry	1,299	815	1,626	1,626	1,626	0	0.0 %
52240	Printing	2,204	1,213	2,000	2,000	2,000	0	0.0 %
52250	Auto Towing & Storage	3,376	1,894	4,000	3,500	3,750	(250)	(6.3%)
52270	Insurance	1,542	1,087	1,220	601	554	(666)	(54.6%)
52292	Equipment Rental	408	408	408	408	408	0	0.0 %
52375	Laboratory Fees	29,750	30,650	31,000	31,000	31,000	0	0.0 %
52400	Community Service Program Expe	134	86	325	325	325	0	0.0 %
52410	Boarding Prisoners	77,843	79,189	88,500	80,100	85,000	(3,500)	(4.0%)
52412	Prisoner Expenses	11,273	3,784	19,000	20,000	15,000	(4,000)	(21.1%)
52415	Prisoner Transport	1,172	0	100	100	100	0	0.0 %
52464	Donations	0	0	1,000	1,000	1,000	0	0.0 %
52500	Utilities-not City of Sidney	83,219	68,067	86,755	62,000	62,000	(24,755)	(28.5%)
52545	UPS & Express Mail	348	189	598	598	600	2	0.4 %
52600	Physical Fitness	0	810	1,743	1,743	1,743	0	0.0 %
52625	Clothing Allowance	1,080	573	875	875	875	0	0.0 %
52650	Travel & Training	23,732	10,128	11,500	6,000	12,500	1,000	8.7 %
52730	Building & Grounds Maintenance	29,745	25,030	25,259	25,259	26,391	1,132	4.5 %
52750	Equipment Maintenance	2,874	3,064	3,355	3,355	3,712	357	10.6 %
53000	Office Supplies	5,115	3,380	3,800	3,800	3,800	0	0.0 %
53100	Operating Supplies	25	0	0	0	0	0	0.0 %
53150	Publication & Subscription	2,579	2,290	2,800	1,800	2,300	(500)	(17.9%)
53290	Non Cap Equipment (< 5000)	0	396	1,100	600	1,100	0	0.0 %
57000	City Utilities Charged to Dept	1,729	1,741	1,800	1,800	1,850	50	2.8 %
57105	Stormwater Utility Fee	172	179	180	180	185	5	2.8 %
TOTAL CONTRACTUAL AND MATERIALS		**280,423**	**235,834**	**292,784**	**251,010**	**260,684**	**(32,100)**	**-11.0%**
57110	Garage repairs pd to city gar.	3,250	180	500	500	500	0	0.0 %
57115	Fuel expense pd to city gar.	571	340	430	430	473	43	10.0 %
59515	Interfund Copy Reimbursement	0	0	2	2	0	(2)	(100.0%)
59540	Interfund Postage Reimbursemt	932	1,108	1,650	1,650	1,500	(150)	(9.1%)
TOTAL INTERFUND SERVICES USED		**4,752**	**1,628**	**2,582**	**2,582**	**2,473**	**(109)**	**-4.2%**
DEPARTMENT TOTAL		**649,538**	**572,893**	**684,136**	**619,210**	**643,732**	**(40,404)**	**-5.9%**

Fund 101 General
Dept 0202 Police - Patrol

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	1,625,911	1,709,701	1,730,000	1,730,451	1,715,000	(15,000)	(0.9%)
51200	Overtime	113,988	65,422	97,440	52,689	100,324	2,884	3.0 %
51210	Holiday Overtime	5,072	6,402	5,097	6,211	7,623	2,526	49.5 %
51220	Training Overtime	15,310	3,608	7,150	6,836	7,396	246	3.4 %
51230	Special Event Overtime	8,929	3,567	6,496	6,337	5,082	(1,414)	(21.8%)
51240	Supervisory Overtime	34,480	29,101	17,924	27,000	17,297	(627)	(3.5%)
51300	Holiday Pay	65,166	67,843	70,000	70,482	70,000	0	0.0 %
51352	Fitness Bonus	32,100	29,300	36,850	28,650	32,000	(4,850)	(13.2%)
51400	Longevity Pay	37,236	39,822	44,000	44,000	43,500	(500)	(1.1%)
51450	Temporary Supervisory Pay	97	2,530	420	1,368	710	290	69.0 %
	TOTAL SALARIES AND WAGES	**1,938,289**	**1,957,297**	**2,015,377**	**1,974,024**	**1,998,932**	**(16,445)**	**-0.8%**
51520	Police Retirement System	379,895	381,749	401,000	390,000	400,000	(1,000)	(0.2%)
51600	Health Insurance	299,778	301,579	300,000	308,316	305,000	5,000	1.7 %
51610	Life Insurance	4,008	4,002	4,100	2,949	2,350	(1,750)	(42.7%)
51750	Workers Compensation	30,582	32,653	41,000	58,368	51,000	10,000	24.4 %
51800	Medicare	24,893	25,007	27,000	25,483	27,000	0	0.0 %
	TOTAL FRINGE BENEFITS	**739,156**	**744,989**	**773,100**	**785,116**	**785,350**	**12,250**	**1.6%**
52005	Employee Physicals	18,360	19,743	21,895	21,895	21,840	(55)	(0.3%)
52230	Uniform Rental & Laundry	13,251	8,956	13,000	11,700	0	(13,000)	(100.0%)
52240	Printing	1,298	842	1,500	1,500	1,550	50	3.3 %
52270	Insurance	21,614	16,793	19,344	10,670	9,847	(9,497)	(49.1%)
52600	Physical Fitness	4,235	6,438	4,482	5,844	5,976	1,494	33.3 %
52615	Fitness Equipment	1,461	5,568	5,000	5,000	5,000	0	0.0 %
52625	Clothing Allowance	22,897	20,323	26,715	26,715	29,515	2,800	10.5 %
52750	Equipment Maintenance	753	400	2,616	1,616	4,000	1,384	52.9 %
53000	Office Supplies	1,889	3,045	3,700	3,700	3,700	0	0.0 %
53100	Operating Supplies	7,758	4,822	5,000	5,000	5,000	0	0.0 %
53125	Photography Supplies	0	0	200	200	200	0	0.0 %
53290	Non Cap Equipment (< 5000)	107	7,012	5,450	3,450	7,500	2,050	37.6 %
53300	Range Supplies	20,360	8,538	18,400	10,900	15,900	(2,500)	(13.6%)
53350	I.D. & Evidence Supplies	2,683	836	2,000	2,000	2,000	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**116,666**	**103,316**	**129,302**	**110,190**	**112,028**	**(17,274)**	**-13.4%**
55000	Capital equipment	5,686	0	0	0	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**5,686**	**0**	**0**	**0**	**0**	**0**	**0.0%**
57110	Garage repairs pd to city gar.	48,109	74,468	48,789	48,789	49,800	1,011	2.1 %
57115	Fuel expense pd to city gar.	96,468	69,166	90,750	71,535	90,750	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**144,577**	**143,634**	**139,539**	**120,324**	**140,550**	**1,011**	**0.7%**
	DEPARTMENT TOTAL	**2,944,373**	**2,949,236**	**3,057,318**	**2,989,654**	**3,036,860**	**(20,458)**	**-0.7%**

Fund 101 General
Dept 0203 Police - Communications

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	507,827	532,780	500,000	559,279	502,000	2,000	0.4 %
51200	Overtime	35,584	8,263	5,000	7,940	8,197	3,197	63.9 %
51210	Holiday Overtime	2,436	1,657	0	1,158	0	0	0.0 %
51220	Training Overtime	3,125	633	2,000	1,938	2,222	222	11.1 %
51300	Holiday Pay	15,225	16,078	16,200	16,079	15,300	(900)	(5.6%)
51352	Fitness Bonus	0	0	1,700	1,700	1,700	0	0.0 %
51400	Longevity Pay	9,587	9,924	10,500	10,500	10,500	0	0.0 %
	TOTAL SALARIES AND WAGES	**573,784**	**569,335**	**535,400**	**598,594**	**539,919**	**4,519**	**0.8%**
51500	PERS	78,532	67,821	63,000	71,221	63,000	0	0.0 %
51520	Police Retirement System	16,229	16,733	16,900	16,870	17,800	900	5.3 %
51600	Health Insurance	82,515	92,766	99,000	98,279	90,000	(9,000)	(9.1%)
51610	Life Insurance	1,300	1,392	1,500	1,020	760	(740)	(49.3%)
51750	Workers Compensation	8,950	9,077	10,600	15,919	14,000	3,400	32.1 %
51800	Medicare	6,772	6,749	6,600	7,094	6,600	0	0.0 %
	TOTAL FRINGE BENEFITS	**194,299**	**194,537**	**197,600**	**210,403**	**192,160**	**(5,440)**	**-2.8%**
52005	Employee Physicals	696	0	815	815	840	25	3.1 %
52230	Uniform Rental & Laundry	4,110	3,672	4,000	4,000	4,000	0	0.0 %
52270	Insurance	5,921	5,516	6,347	3,711	3,424	(2,923)	(46.1%)
52292	Equipment Rental	8,964	8,964	9,420	6,723	9,703	283	3.0 %
52500	Utilities-not City of Sidney	557	550	595	595	613	18	3.0 %
52520	Phone (LD/cell/blackberry)	31,399	28,270	32,960	32,960	38,000	5,040	15.3 %
52600	Physical Fitness	1,297	750	1,766	1,766	1,770	4	0.2 %
52625	Clothing Allowance	4,809	4,726	5,110	5,110	4,725	(385)	(7.5%)
52650	Travel & Training	5,644	1,970	2,550	2,550	3,500	950	37.3 %
52750	Equipment Maintenance	41,911	22,030	33,850	27,730	30,865	(2,985)	(8.8%)
53000	Office Supplies	1,292	839	1,500	1,500	1,500	0	0.0 %
53100	Operating Supplies	636	424	1,200	1,200	1,200	0	0.0 %
53290	Non Cap Equipment (< 5000)	3,978	0	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**111,214**	**77,711**	**100,113**	**88,660**	**100,140**	**27**	**0.0%**
57110	Garage repairs pd to city gar.	630	205	200	1,230	200	0	0.0 %
57115	Fuel expense pd to city gar.	420	174	465	465	250	(215)	(46.2%)
57200	Reimbursement to IT Fund	144,525	136,196	161,134	161,134	143,221	(17,913)	(11.1%)
	TOTAL INTERFUND SERVICES USED	**145,575**	**136,575**	**161,799**	**162,829**	**143,671**	**(18,128)**	**-11.2%**
	DEPARTMENT TOTAL	**1,024,872**	**978,159**	**994,912**	**1,060,486**	**975,890**	**(19,022)**	**-1.9%**

Fund 101 General
Dept 0207 Police - Investigations

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	346,079	359,418	367,000	354,542	374,000	7,000	1.9 %
51200	Overtime	28,135	27,478	30,500	25,975	31,552	1,052	3.4 %
51210	Holiday Overtime	833	1,271	0	3,078	0	0	0.0 %
51220	Training Overtime	2,615	501	500	138	535	35	7.0 %
51230	Special Event Overtime	249	0	0	0	0	0	0.0 %
51240	Supervisory Overtime	2,559	1,938	0	0	0	0	0.0 %
51300	Holiday Pay	14,600	15,060	15,600	15,435	15,900	300	1.9 %
51352	Fitness Bonus	6,800	4,850	6,100	6,100	6,100	0	0.0 %
51400	Longevity Pay	9,037	9,503	10,300	10,300	10,300	0	0.0 %
	TOTAL SALARIES AND WAGES	**410,907**	**420,020**	**430,000**	**415,568**	**438,387**	**8,387**	**2.0%**
51520	Police Retirement System	82,385	79,860	84,000	81,031	85,500	1,500	1.8 %
51600	Health Insurance	61,069	64,326	64,000	55,307	58,000	(6,000	(9.4%)
51610	Life Insurance	825	830	900	619	505	(395	(43.9%)
51750	Workers Compensation	8,426	6,963	8,500	12,287	11,000	2,500	29.4 %
51800	Medicare	5,761	6,076	6,300	5,900	6,400	100	1.6 %
	TOTAL FRINGE BENEFITS	**158,466**	**158,055**	**163,700**	**155,144**	**161,405**	**(2,295)**	**-1.4%**
52005	Employee Physicals	2,773	3,937	4,530	4,530	4,680	150	3.3 %
52230	Uniform Rental & Laundry	2,250	2,319	2,500	2,250	0	(2,500	(100.0%)
52270	Insurance	2,973	3,330	3,832	2,356	2,174	(1,658	(43.3%)
52416	Polygraphs	2,250	1,125	3,375	1,875	2,875	(500	(14.8%)
52600	Physical Fitness	732	996	996	996	996	0	0.0 %
52625	Clothing Allowance	5,652	5,168	5,250	5,250	5,250	0	0.0 %
52650	Travel & Training	1,774	404	1,300	1,300	2,500	1,200	92.3 %
53000	Office Supplies	2,085	1,537	2,800	2,800	2,800	0	0.0 %
53100	Operating Supplies	2,167	1,403	2,100	2,100	2,100	0	0.0 %
53290	Non Cap Equipment (< 5000)	3,845	0	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**26,500**	**20,220**	**26,683**	**23,457**	**23,375**	**(3,308)**	**-12.4%**
57110	Garage repairs pd to city gar.	8,259	11,543	7,725	12,000	10,000	2,275	29.4 %
57115	Fuel expense pd to city gar.	5,953	4,447	5,445	5,445	5,255	(190	(3.5%)
	TOTAL INTERFUND SERVICES USED	**14,211**	**15,990**	**13,170**	**17,445**	**15,255**	**2,085**	**15.8%**
DEPARTMENT TOTAL		**610,085**	**614,285**	**633,553**	**611,614**	**638,422**	**4,869**	**0.8%**

Fund 101 General
Dept 0208 Police - Community Resource

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	161,745	171,165	175,000	171,464	179,000	4,000	2.3 %
51200	Overtime	9,209	4,173	6,010	2,146	6,271	261	4.3 %
51210	Holiday Overtime	319	198	0	193	0	0	0.0 %
51220	Training Overtime	1,340	79	0	0	0	0	0.0 %
51230	Special Event Overtime	1,694	510	0	0	0	0	0.0 %
51300	Holiday Pay	6,701	7,108	7,500	7,255	7,600	100	1.3 %
51352	Fitness Bonus	2,250	2,600	5,200	2,400	5,100	(100)	(1.9%)
51400	Longevity Pay	3,814	3,914	4,600	4,600	3,300	(1,300)	(28.3%)
	TOTAL SALARIES AND WAGES	**187,072**	**189,747**	**198,310**	**188,058**	**201,271**	**2,961**	**1.5%**
51520	Police Retirement System	36,971	36,412	40,000	35,601	40,000	0	0.0 %
51600	Health Insurance	25,437	26,333	26,500	26,325	28,000	1,500	5.7 %
51610	Life Insurance	410	412	410	300	300	(110)	(26.8%)
51750	Workers Compensation	3,366	3,097	4,000	5,408	5,100	1,100	27.5 %
51800	Medicare	2,605	2,535	3,000	2,612	3,000	0	0.0 %
	TOTAL FRINGE BENEFITS	**68,788**	**68,788**	**73,910**	**70,246**	**76,400**	**2,490**	**3.4%**
52005	Employee Physicals	1,786	2,244	2,265	2,265	2,340	75	3.3 %
52205	Dues & Memberships	756	676	1,000	1,000	1,000	0	0.0 %
52230	Uniform Rental & Laundry	1,160	1,006	1,600	1,440	0	(1,600)	(100.0%)
52240	Printing	0	0	800	800	800	0	0.0 %
52270	Insurance	1,508	1,799	2,075	1,295	1,195	(880)	(42.4%)
52462	DARE Donations Used	0	850	1,045	1,045	1,000	(45)	(4.3%)
52464	Donations	0	1,222	1,050	1,050	1,000	(50)	(4.8%)
52469	Safety Town Donations Used	0	0	1,412	1,412	500	(912)	(64.6%)
52600	Physical Fitness	385	0	498	498	498	0	0.0 %
52625	Clothing Allowance	1,979	1,823	1,965	1,965	1,965	0	0.0 %
52650	Travel & Training	677	0	0	0	0	0	0.0 %
53000	Office Supplies	612	34	300	300	300	0	0.0 %
53100	Operating Supplies	8,658	287	3,000	3,000	3,000	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**17,521**	**9,941**	**17,010**	**16,070**	**13,598**	**(3,412)**	**-20.1%**
57110	Garage repairs pd to city gar.	3,436	4,345	2,500	2,500	3,000	500	20.0 %
57115	Fuel expense pd to city gar.	1,540	793	1,480	1,480	1,650	170	11.5 %
	TOTAL INTERFUND SERVICES USED	**4,976**	**5,138**	**3,980**	**3,980**	**4,650**	**670**	**16.8%**
DEPARTMENT TOTAL		**278,357**	**273,615**	**293,210**	**278,354**	**295,919**	**2,709**	**0.9%**

Fund 101 General
Dept 0230 Street Lighting

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
52000	Professional Services	5,680	0	2,000	0	0	(2,000)	(100.0%)
52500	Utilities-not City of Sidney	246,735	255,422	256,500	257,000	257,000	500	0.2 %
53100	Operating Supplies	0	0	500	0	0	(500)	(100.0%)
	TOTAL CONTRACTUAL AND MATERIALS	**252,414**	**255,422**	**259,000**	**257,000**	**257,000**	**(2,000)**	**-0.8%**
DEPARTMENT TOTAL		**252,414**	**255,422**	**259,000**	**257,000**	**257,000**	**(2,000)**	**-0.8%**

Fund 101 General
Dept 0320 Fire - Administration

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	129,826	133,985	138,000	100,594	139,000	1,000	0.7 %
51400	Longevity Pay	6,361	6,568	6,765	4,071	5,000	(1,765	(26.1%)
TOTAL SALARIES AND WAGES		**136,187**	**140,553**	**144,765**	**104,665**	**144,000**	**(765)**	**-0.5%**
51500	PERS	7,033	6,369	6,600	6,874	6,800	200	3.0 %
51510	Fire Retirement System	21,898	22,585	23,500	19,896	23,000	(500	(2.1%)
51600	Health Insurance	12,716	13,163	13,200	11,504	20,000	6,800	51.5 %
51610	Life Insurance	276	276	280	169	170	(110	(39.3%)
51750	Workers Compensation	2,275	2,265	2,800	4,132	3,600	800	28.6 %
51800	Medicare	0	0	0	504	1,400	1,400	100.0 %
TOTAL FRINGE BENEFITS		**44,199**	**44,658**	**46,380**	**43,079**	**54,970**	**8,590**	**18.5%**
52000	Professional Services	950	1,185	1,125	990	1,125	0	0.0 %
52005	Employee Physicals	663	752	780	752	720	(60	(7.7%)
52205	Dues & Memberships	1,465	931	780	610	814	34	4.4 %
52230	Uniform Rental & Laundry	911	648	918	550	918	0	0.0 %
52240	Printing	533	351	150	150	150	0	0.0 %
52270	Insurance	1,494	1,075	1,237	661	610	(627	(50.7%)
52468	Disaster Plan Expenses	0	230	300	0	300	0	0.0 %
52520	Phone (LD/cell/blackberry)	7,284	6,392	7,200	8,000	8,244	1,044	14.5 %
52545	UPS & Express Mail	374	299	450	300	450	0	0.0 %
52600	Physical Fitness	462	498	498	498	513	15	3.0 %
52625	Clothing Allowance	370	533	583	250	1,280	697	119.6 %
52650	Travel & Training	1,940	770	500	360	2,075	1,575	315.0 %
52710	Automotive Maintenance	4	75	200	100	200	0	0.0 %
52750	Equipment Maintenance	1,386	2,084	1,350	1,400	1,390	40	3.0 %
53000	Office Supplies	2,343	2,480	2,595	2,500	3,150	555	21.4 %
53100	Operating Supplies	0	65	175	150	150	(25	(14.3%)
53150	Publication & Subscription	650	446	423	375	427	4	0.9 %
TOTAL CONTRACTUAL AND MATERIALS		**20,828**	**18,815**	**19,264**	**17,646**	**22,516**	**3,252**	**16.9%**
57110	Garage repairs pd to city gar.	1,039	338	480	480	480	0	0.0 %
57115	Fuel expense pd to city gar.	1,361	853	660	660	1,260	600	90.9 %
57200	Reimbursement to IT Fund	44,247	45,051	28,884	28,884	38,262	9,378	32.5 %
59295	Hydrant Rental	33,641	0	0	0	0	0	0.0 %
59540	Interfund Postage Reimbursemt	253	218	400	250	300	(100	(25.0%)
TOTAL INTERFUND SERVICES USED		**80,541**	**46,460**	**30,424**	**30,274**	**40,302**	**9,878**	**32.5%**
DEPARTMENT TOTAL		**281,755**	**250,486**	**240,833**	**195,664**	**261,788**	**20,955**	**8.7%**

Fund 101 General
Dept 0321 Fire - Operations

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	1,861,160	1,937,182	1,893,000	1,917,500	1,830,000	(63,000)	(3.3%)
51200	Overtime	149,655	113,231	79,990	144,339	82,400	2,410	3.0 %
51210	Holiday Overtime	8,658	4,612	1,992	9,316	2,050	58	2.9 %
51220	Training Overtime	66,146	52,298	56,000	35,103	57,680	1,680	3.0 %
51230	Special Event Overtime	11,577	6,059	4,982	5,800	5,130	148	3.0 %
51300	Holiday Pay	76,345	78,488	79,000	77,975	75,000	(4,000	(5.1%)
51400	Longevity Pay	47,288	51,984	46,885	46,885	49,100	2,215	4.7 %
51450	Temporary Supervisory Pay	18,177	18,550	15,900	14,194	16,000	100	0.6 %
	TOTAL SALARIES AND WAGES	**2,239,007**	**2,262,404**	**2,177,749**	**2,251,112**	**2,117,360**	**(60,389)**	**-2.8%**
51510	Fire Retirement System	555,973	554,582	539,250	553,359	521,000	(18,250	(3.4%)
51600	Health Insurance	337,570	353,484	335,800	329,166	330,000	(5,800	(1.7%)
51610	Life Insurance	4,090	4,088	4,180	2,835	2,300	(1,880	(45.0%)
51750	Workers Compensation	36,079	36,619	44,700	66,853	53,000	8,300	18.6 %
51800	Medicare	27,234	27,721	30,000	29,154	28,000	(2,000	(6.7%)
	TOTAL FRINGE BENEFITS	**960,946**	**976,494**	**953,930**	**981,367**	**934,300**	**(19,630)**	**-2.1%**
52000	Professional Services	500	351	952	300	306	(646)	(67.9%)
52005	Employee Physicals	19,395	25,521	20,650	17,650	17,650	(3,000	(14.5%)
52205	Dues & Memberships	300	225	225	225	225	0	0.0 %
52230	Uniform Rental & Laundry	7,303	8,566	9,900	8,700	9,900	0	0.0 %
52235	Laundry Expense	4,306	5,106	5,220	5,400	5,400	180	3.4 %
52270	Insurance	53,393	47,856	55,876	33,707	31,108	(24,768	(44.3%)
52365	Inspections	866	0	900	1,400	1,400	500	55.6 %
52500	Utilities-not City of Sidney	58,224	53,002	62,415	57,000	62,200	(215	(0.3%)
52600	Physical Fitness	5,993	8,036	14,940	9,000	15,390	450	3.0 %
52615	Fitness Equipment	4,105	7,529	0	0	0	0	0.0 %
52625	Clothing Allowance	10,679	8,917	10,200	8,000	10,500	300	2.9 %
52650	Travel & Training	34,449	23,745	23,135	15,000	19,930	(3,205	(13.9%)
52710	Automotive Maintenance	42,555	43,705	38,800	40,000	72,470	33,670	86.8 %
52730	Building & Grounds Maintenance	10,404	8,878	1,990	1,815	2,050	60	3.0 %
52750	Equipment Maintenance	30,786	23,580	23,475	23,675	24,385	910	3.9 %
52760	EMT Maintenance	3,737	3,999	4,380	4,400	5,100	720	16.4 %
52761	SCBA Maintenance	3,817	3,602	3,950	3,950	3,950	0	0.0 %
52800	Improvement & Repairs	16,174	4,113	3,700	3,500	6,310	2,610	70.5 %
53100	Operating Supplies	8,418	4,604	5,970	6,000	6,150	180	3.0 %
53125	Photography Supplies	5	5	100	0	100	0	0.0 %
53150	Publication & Subscription	555	798	930	600	930	0	0.0 %
53290	Non Cap Equipment (< 5000)	31,311	24,750	25,500	18,000	25,500	0	0.0 %
53400	EMS Supplies	14,211	9,956	14,452	10,000	11,795	(2,657	(18.4%)
53405	HAZMAT Supplies	7,059	10,206	10,492	5,000	6,433	(4,059	(38.7%)
53410	Damaged Equipment Replacement	895	96	200	200	200	0	0.0 %
53420	HAZMAT Replacement Supplies	0	576	500	500	500	0	0.0 %
53430	EMS Equipment	850	1,140	2,595	2,000	2,670	75	2.9 %
53435	Fire Equipment	17,991	20,874	18,010	16,000	19,830	1,820	10.1 %
53610	Small Tools	307	0	500	500	500	0	0.0 %
57000	City Utilities Charged to Dept	2,715	2,519	2,480	2,670	2,700	220	8.9 %
57105	Stormwater Utility Fee	204	229	229	229	236	7	3.1 %
	TOTAL CONTRACTUAL AND MATERIALS	**391,509**	**352,484**	**362,666**	**295,421**	**365,818**	**3,152**	**0.9%**
57110	Garage repairs pd to city gar.	3,594	5,679	5,350	2,000	5,510	160	3.0 %
57115	Fuel expense pd to city gar.	28,036	18,784	20,400	16,000	19,800	(600	(2.9%)
	TOTAL INTERFUND SERVICES USED	**31,630**	**24,463**	**25,750**	**18,000**	**25,310**	**(440)**	**-1.7%**
DEPARTMENT TOTAL		**3,623,092**	**B-3,615,845**	**3,520,095**	**3,545,900**	**3,442,788**	**(77,307)**	**-2.2%**

Fund 101 General
Dept 0322 Fire - Prevention & Inspection

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	201,375	208,462	215,000	154,276	208,000	(7,000)	(3.3%)
51200	Overtime	18,373	14,937	6,300	12,061	6,500	200	3.2 %
51210	Holiday Overtime	1,304	1,719	500	1,867	515	15	3.0 %
51220	Training Overtime	2,236	890	2,000	1,994	2,060	60	3.0 %
51230	Special Event Overtime	171	283	1,000	1,000	1,030	30	3.0 %
51300	Holiday Pay	211	0	0	0	0	0	0.0 %
51400	Longevity Pay	6,469	6,707	7,500	7,500	7,500	0	0.0 %
51450	Temporary Supervisory Pay	0	0	0	4,665	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**230,139**	**232,997**	**232,300**	**183,363**	**225,605**	**(6,695)**	**-2.9%**
51510	Fire Retirement System	41,290	55,649	56,000	54,590	54,000	(2,000)	(3.6%)
51600	Health Insurance	39,440	37,022	35,200	22,270	38,000	2,800	8.0 %
51610	Life Insurance	372	374	400	181	230	(170)	(42.5%)
51750	Workers Compensation	3,788	3,840	4,600	6,791	6,000	1,400	30.4 %
51800	Medicare	2,037	2,059	2,200	1,370	2,100	(100)	(4.5%)
	TOTAL FRINGE BENEFITS	**86,927**	**98,944**	**98,400**	**85,202**	**100,330**	**1,930**	**2.0%**
52005	Employee Physicals	1,779	2,215	2,340	1,415	2,433	93	4.0 %
52205	Dues & Memberships	625	464	775	575	639	(136)	(17.5%)
52230	Uniform Rental & Laundry	3,230	2,209	4,995	2,500	5,165	170	3.4 %
52240	Printing	291	259	225	225	225	0	0.0 %
52270	Insurance	1,414	2,031	2,347	1,377	1,270	(1,077)	(45.9%)
52375	Laboratory Fees	0	0	200	0	200	0	0.0 %
52465	Safety Education Expenses	5,335	421	375	375	385	10	2.7 %
52466	Fire Prevention Week Expenses	267	973	275	275	285	10	3.6 %
52467	Special Events Expenses	362	1,965	350	0	360	10	2.9 %
52545	UPS & Express Mail	0	0	50	10	50	0	0.0 %
52600	Physical Fitness	462	498	996	996	1,026	30	3.0 %
52625	Clothing Allowance	1,787	1,174	1,371	1,100	1,411	40	2.9 %
52650	Travel & Training	5,636	904	3,070	2,000	8,680	5,610	182.7 %
52710	Automotive Maintenance	477	15	500	250	1,215	715	143.0 %
52750	Equipment Maintenance	4,868	82	725	300	515	(210)	(29.0%)
53000	Office Supplies	583	321	850	445	618	(232)	(27.3%)
53100	Operating Supplies	326	947	500	250	515	15	3.0 %
53125	Photography Supplies	9	6	325	100	325	0	0.0 %
53150	Publication & Subscription	1,070	1,006	1,315	900	1,075	(240)	(18.3%)
53290	Non Cap Equipment (< 5000)	1,076	722	0	0	0	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**29,598**	**16,211**	**21,584**	**13,093**	**26,392**	**4,808**	**22.3%**
57110	Garage repairs pd to city gar.	473	950	2,280	2,500	1,325	(955)	(41.9%)
57115	Fuel expense pd to city gar.	5,686	2,999	2,936	3,000	3,936	1,000	34.1 %
57200	Reimbursement to IT Fund	4,462	4,556	7,239	7,239	7,200	(39)	(0.5%)
59540	Interfund Postage Reimbursemt	36	118	150	50	150	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**10,656**	**8,623**	**12,605**	**12,789**	**12,611**	**6**	**0.0%**
	DEPARTMENT TOTAL	**357,321**	**356,774**	**364,889**	**294,447**	**364,938**	**49**	**0.0%**

Fund 101 General
Dept 0410 Municipal Court

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	593,898	617,278	629,500	610,393	610,000	(19,500)	(3.1%)
51005	Temporary Seasonal Wages	4,634	4,401	0	580	0	0	0.0 %
51400	Longevity Pay	6,238	6,756	7,000	7,000	7,200	200	2.9 %
	TOTAL SALARIES AND WAGES	**604,770**	**628,435**	**636,500**	**617,973**	**617,200**	**(19,300)**	**-3.0%**
51500	PERS	97,089	87,412	89,000	86,752	86,000	(3,000)	(3.4%)
51600	Health Insurance	120,990	120,924	128,900	124,623	126,000	(2,900)	(2.2%)
51610	Life Insurance	2,024	2,070	2,200	1,451	1,200	(1,000)	(45.5%)
51700	Unemployment Compensation	5,334	5,034	0	4,103	0	0	0.0 %
51750	Workers Compensation	11,062	10,316	12,400	18,570	15,500	3,100	25.0 %
51800	Medicare	8,124	8,331	8,700	8,181	8,400	(300)	(3.4%)
	TOTAL FRINGE BENEFITS	**244,623**	**234,087**	**241,200**	**243,680**	**237,100**	**(4,100)**	**-1.7%**
52000	Professional Services	2,688	2,146	2,930	2,930	3,200	270	9.2 %
52205	Dues & Memberships	1,520	1,630	1,125	1,125	1,475	350	31.1 %
52240	Printing	1,679	4,664	4,650	5,750	4,800	150	3.2 %
52265	Maintenance Services	22,224	16,757	15,000	15,524	12,600	(2,400)	(16.0%)
52270	Insurance	17,351	16,515	19,233	11,336	10,462	(8,771)	(45.6%)
52292	Equipment Rental	6,779	3,810	2,880	2,880	3,840	960	33.3 %
52325	Bank Fees	0	0	875	875	0	(875)	(100.0%)
52450	Visiting Judge Expenses	250	0	0	0	0	0	0.0 %
52452	Jury Expense	0	0	25	25	0	(25)	(100.0%)
52492	Court Home Arrest Program	13,677	6,628	4,600	6,500	6,500	1,900	41.3 %
52500	Utilities-not City of Sidney	56,746	50,783	58,572	61,485	62,000	3,428	5.9 %
52520	Phone (LD/cell/blackberry)	11,435	17,943	4,100	2,500	1,000	(3,100)	(75.6%)
52540	Postage pd to 3rd Parties	35	17	0	16	0	0	0.0 %
52545	UPS & Express Mail	6	15	0	0	0	0	0.0 %
52600	Physical Fitness	2,272	2,995	2,490	1,992	2,650	160	6.4 %
52625	Clothing Allowance	403	0	0	0	0	0	0.0 %
52650	Travel & Training	2,660	2,118	2,500	2,500	5,400	2,900	116.0 %
52730	Building & Grounds Maintenance	12,454	12,730	12,680	12,680	13,685	1,005	7.9 %
52750	Equipment Maintenance	8,005	10,382	7,200	7,200	7,400	200	2.8 %
53000	Office Supplies	11,092	7,266	5,300	5,300	5,600	300	5.7 %
53100	Operating Supplies	4,564	672	2,100	2,100	1,850	(250)	(11.9%)
53150	Publication & Subscription	4,665	5,618	4,000	4,000	3,500	(500)	(12.5%)
53290	Non Cap Equipment (< 5000)	480	3,256	0	0	0	0	0.0 %
54350	Law Library	21,728	16,096	15,000	15,000	15,000	0	0.0 %
57000	City Utilities Charged to Dept	709	696	805	730	750	(55)	(6.8%)
57105	Stormwater Utility Fee	45	30	30	30	31	1	3.3 %
	TOTAL CONTRACTUAL AND MATERIALS	**203,466**	**182,767**	**166,095**	**162,478**	**161,743**	**(4,352)**	**-2.6%**
57110	Garage repairs pd to city gar.	4,995	6,599	3,337	3,337	3,337	0	0.0 %
57115	Fuel expense pd to city gar.	4,608	4,079	2,467	3,780	3,000	533	21.6 %
57200	Reimbursement to IT Fund	35,022	32,506	35,260	35,260	36,960	1,700	4.8 %
59515	Interfund Copy Reimbursement	0	0	10	0	10	0	0.0 %
59540	Interfund Postage Reimbursemt	23,478	22,882	19,762	19,762	20,355	593	3.0 %
	TOTAL INTERFUND SERVICES USED	**68,103**	**66,066**	**60,836**	**62,139**	**63,662**	**2,826**	**4.6%**
DEPARTMENT TOTAL		**1,120,963**	**1,111,355**	**1,104,630**	**1,086,270**	**1,079,705**	**(24,926)**	**-2.3%**

Fund 101 General
Dept 0411 Prosecutor

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	114,114	117,810	118,620	118,617	121,400	2,780	2.3 %
51400	Longevity Pay	3,408	4,692	4,745	4,745	4,875	130	2.7 %
TOTAL SALARIES AND WAGES		**117,522**	**122,503**	**123,365**	**123,362**	**126,275**	**2,910**	**2.4%**
51500	PERS	18,741	16,861	17,280	17,252	17,700	420	2.4 %
51600	Health Insurance	4,234	4,383	5,000	4,883	5,200	200	4.0 %
51610	Life Insurance	276	276	280	204	170	(110)	(39.3%)
51750	Workers Compensation	1,687	1,568	2,400	3,106	3,200	800	33.3 %
51800	Medicare	1,653	1,716	1,800	1,800	1,830	30	1.7 %
TOTAL FRINGE BENEFITS		**26,592**	**24,804**	**26,760**	**27,245**	**28,100**	**1,340**	**5.0%**
52000	Professional Services	310	0	0	0	0	0	0.0 %
52040	Public Defender	58,560	60,330	55,000	55,000	55,000	0	0.0 %
52205	Dues & Memberships	75	425	250	250	250	0	0.0 %
52270	Insurance	531	495	553	293	270	(283)	(51.2%)
52357	Court of Appeals Costs	9	0	0	0	0	0	0.0 %
52520	Phone (LD/cell/blackberry)	27	25	100	50	50	(50)	(50.0%)
52650	Travel & Training	669	968	620	620	620	0	0.0 %
52750	Equipment Maintenance	1,078	287	300	300	300	0	0.0 %
53000	Office Supplies	553	926	300	300	300	0	0.0 %
53150	Publication & Subscription	645	625	100	400	400	300	300.0 %
53290	Non Cap Equipment (< 5000)	908	0	0	0	0	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**63,366**	**64,080**	**57,223**	**57,213**	**57,190**	**(33)**	**-0.1%**
57200	Reimbursement to IT Fund	4,564	3,976	4,240	4,240	5,415	1,175	27.7 %
59540	Interfund Postage Reimbursemt	391	167	350	200	200	(150)	(42.9%)
TOTAL INTERFUND SERVICES USED		**4,955**	**4,143**	**4,590**	**4,440**	**5,615**	**1,025**	**22.3%**
DEPARTMENT TOTAL		**212,435**	**215,530**	**211,938**	**212,260**	**217,180**	**5,242**	**2.5%**

Fund 101 General
Dept 0601 Parks - Administration

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	50,044	67,694	67,700	67,688	69,050	1,350	2.0 %
51005	Temporary Seasonal Wages	6,818	7,750	7,945	0	0	(7,945)	(100.0%)
51400	Longevity Pay	2,072	0	0	0	0	0	0.0 %
TOTAL SALARIES AND WAGES		**58,935**	**75,445**	**75,645**	**67,688**	**69,050**	**(6,595)**	**-8.7%**
51500	PERS	10,727	10,539	10,600	9,481	9,700	(900)	(8.5%)
51600	Health Insurance	2,414	8,341	8,400	8,336	8,900	500	6.0 %
51610	Life Insurance	81	138	140	102	85	(55)	(39.3%)
51750	Workers Compensation	1,541	2,551	1,600	2,174	1,750	150	9.4 %
51800	Medicare	134	1,061	1,100	968	1,100	0	0.0 %
TOTAL FRINGE BENEFITS		**14,897**	**22,631**	**21,840**	**21,061**	**21,535**	**(305)**	**-1.4%**
52000	Professional Services	3,188	1,063	0	0	0	0	0.0 %
52205	Dues & Memberships	398	180	214	214	350	136	63.6 %
52270	Insurance	572	339	157	156	144	(13	(8.3%)
52520	Phone (LD/cell/blackberry)	230	278	618	1,066	822	204	33.0 %
52540	Postage pd to 3rd Parties	0	0	95	0	195	100	105.3 %
52545	UPS & Express Mail	7	24	60	30	60	0	0.0 %
52650	Travel & Training	908	459	830	830	2,800	1,970	237.3 %
52750	Equipment Maintenance	0	0	50	0	50	0	0.0 %
53000	Office Supplies	574	199	110	110	110	0	0.0 %
53020	Paper & Preprinted Forms	0	0	0	0	100	100	100.0 %
TOTAL CONTRACTUAL AND MATERIALS		**5,877**	**2,541**	**2,134**	**2,406**	**4,631**	**2,497**	**117.0%**
57110	Garage repairs pd to city gar.	1,064	2,485	1,582	2,000	1,500	(82)	(5.2%)
57115	Fuel expense pd to city gar.	1,459	1,034	1,040	1,100	1,080	40	3.8 %
57200	Reimbursement to IT Fund	18,699	20,286	14,734	14,734	16,259	1,525	10.4 %
59515	Interfund Copy Reimbursement	0	0	90	0	195	105	116.7 %
59540	Interfund Postage Reimbursemt	163	108	190	90	150	(40	(21.1%)
TOTAL INTERFUND SERVICES USED		**21,385**	**23,913**	**17,636**	**17,924**	**19,184**	**1,548**	**8.8%**
DEPARTMENT TOTAL		**101,093**	**124,530**	**117,255**	**109,079**	**114,400**	**(2,855)**	**-2.4%**

Fund 101 General
Dept 0602 Parks - Recreation Programs

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	49,925	53,182	54,500	54,057	55,140	640	1.2 %
51005	Temporary Seasonal Wages	28,952	21,764	22,000	8,061	9,400	(12,600)	(57.3%)
51200	Overtime	44	0	0	0	0	0	0.0 %
TOTAL SALARIES AND WAGES		**78,921**	**74,946**	**76,500**	**62,118**	**64,540**	**(11,960)**	**-15.6%**
51500	PERS	12,007	10,457	10,700	10,224	9,100	(1,600)	(15.0%)
51600	Health Insurance	13,147	13,609	13,700	13,605	14,500	800	5.8 %
51610	Life Insurance	138	138	140	102	85	(55)	(39.3%)
51750	Workers Compensation	1,185	1,263	1,500	2,216	1,650	150	10.0 %
51800	Medicare	1,116	1,057	1,100	1,068	1,000	(100)	(9.1%)
TOTAL FRINGE BENEFITS		**27,592**	**26,524**	**27,140**	**27,215**	**26,335**	**(805)**	**-3.0%**
52000	Professional Services	12,600	9,452	4,455	500	0	(4,455)	(100.0%)
52205	Dues & Memberships	98	98	100	100	100	0	0.0 %
52240	Printing	1,177	1,752	1,200	1,200	0	(1,200)	(100.0%)
52270	Insurance	510	1,116	1,301	909	839	(462)	(35.5%)
52290	Rent	2,500	3,500	0	0	0	0	0.0 %
52475	Food Service Program	15,252	13,311	17,000	14,995	17,000	0	0.0 %
52490	Senior Citizen Recreation Prog	569	500	500	500	500	0	0.0 %
52500	Utilities-not City of Sidney	12,969	13,692	16,421	16,420	18,063	1,642	10.0 %
52520	Phone (LD/cell/blackberry)	998	390	920	0	400	(520)	(56.5%)
52650	Travel & Training	918	966	770	770	770	0	0.0 %
53100	Operating Supplies	10,764	8,755	8,000	2,550	3,000	(5,000)	(62.5%)
57000	City Utilities Charged to Dept	2,234	2,813	3,055	2,345	3,055	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**60,590**	**56,348**	**53,722**	**40,289**	**43,727**	**(9,995)**	**-18.6%**
57110	Garage repairs pd to city gar.	3,632	1,610	3,307	3,307	3,307	0	0.0 %
57115	Fuel expense pd to city gar.	670	312	974	974	974	0	0.0 %
TOTAL INTERFUND SERVICES USED		**4,302**	**1,922**	**4,281**	**4,281**	**4,281**	**0**	**0.0%**
DEPARTMENT TOTAL		**171,405**	**159,741**	**161,643**	**133,903**	**138,883**	**(22,760)**	**-14.1%**

Fund 101 General
Dept 0604 Parks - Parks & Public Grounds

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	407,080	366,277	380,000	388,686	389,000	9,000	2.4 %
51005	Temporary Seasonal Wages	110,757	128,411	135,000	122,639	123,000	(12,000)	(8.9%)
51200	Overtime	5,828	1,091	8,400	2,000	8,650	250	3.0 %
51210	Holiday Overtime	918	0	0	0	0	0	0.0 %
51400	Longevity Pay	6,823	7,516	10,300	10,300	8,500	(1,800)	(17.5%)
51450	Temporary Supervisory Pay	2,200	45	55	0	55	0	0.0 %
	TOTAL SALARIES AND WAGES	**533,606**	**503,340**	**533,755**	**523,625**	**529,205**	**(4,550)**	**-0.9%**
51500	PERS	86,206	69,896	74,975	77,917	75,000	25	0.0 %
51600	Health Insurance	86,922	81,207	81,300	81,181	87,000	5,700	7.0 %
51610	Life Insurance	1,060	957	1,100	678	600	(500)	(45.5%)
51700	Unemployment Compensation	0	4,760	5,900	11,543	11,550	5,650	95.8 %
51750	Workers Compensation	8,984	8,269	10,351	15,026	14,000	3,649	35.3 %
51800	Medicare	6,775	6,346	6,974	7,463	7,000	26	0.4 %
	TOTAL FRINGE BENEFITS	**189,947**	**171,435**	**180,600**	**193,808**	**195,150**	**14,550**	**8.1%**
52000	Professional Services	593	418	500	500	500	0	0.0 %
52005	Employee Physicals	580	831	775	775	800	25	3.2 %
52205	Dues & Memberships	668	236	300	300	300	0	0.0 %
52230	Uniform Rental & Laundry	5,653	4,113	4,700	3,800	4,840	140	3.0 %
52235	Laundry Expense	987	853	1,290	750	1,325	35	2.7 %
52265	Maintenance Services	0	85	100	0	100	0	0.0 %
52270	Insurance	9,187	8,933	9,800	6,298	5,812	(3,988)	(40.7%)
52292	Equipment Rental	7,941	8,110	8,140	8,140	11,000	2,860	35.1 %
52350	Recording & Filing Fees	0	0	418	418	0	(418)	(100.0%)
52380	Landfill Fees	768	1,110	1,500	2,400	2,000	500	33.3 %
52414	Work Release Program	49,875	49,875	0	0	0	0	0.0 %
52500	Utilities-not City of Sidney	1,450	2,380	2,500	2,500	2,100	(400)	(16.0%)
52520	Phone (LD/cell/blackberry)	1,441	1,587	1,550	700	750	(800)	(51.6%)
52600	Physical Fitness	924	1,227	1,645	1,650	1,700	55	3.3 %
52625	Clothing Allowance	979	1,125	1,080	1,000	1,080	0	0.0 %
52650	Travel & Training	2,119	2,634	4,352	2,800	800	(3,552)	(81.6%)
52750	Equipment Maintenance	9,305	6,665	10,150	10,000	10,450	300	3.0 %
52775	Tree Maintenance	6,182	629	5,100	5,100	2,000	(3,100)	(60.8%)
52800	Improvement & Repairs	12,564	6,471	5,160	5,160	6,000	840	16.3 %
53100	Operating Supplies	12,353	9,944	8,900	8,900	9,150	250	2.8 %
53101	Safety Supplies	810	2,537	2,420	2,400	2,510	90	3.7 %
53200	Vehicle Fuel \ Oil \ Fluids pa	660	27	310	200	320	10	3.2 %
53290	Non Cap Equipment (< 5000)	10,579	1,018	0	846	3,300	3,300	100.0 %
53550	Chemicals	11,734	4,038	3,500	2,000	3,500	0	0.0 %
53610	Small Tools	216	565	560	174	750	190	33.9 %
53620	Paint	4,166	1,812	1,900	900	1,900	0	0.0 %
53650	Construction Materials	2,011	2,728	1,300	0	1,300	0	0.0 %
54000	Real Estate Taxes	782	538	540	540	0	(540)	(100.0%)
54270	Leads Service	1,800	1,200	1,300	1,300	1,340	40	3.1 %
57000	City Utilities Charged to Dept	325	771	750	750	775	25	3.3 %
57105	Stormwater Utility Fee	4,743	4,741	4,741	4,741	4,883	142	3.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**161,396**	**127,201**	**85,281**	**75,042**	**81,285**	**(3,996)**	**-4.7%**
55000	Capital equipment	8,076	0	0	0	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**8,076**	**0**	**0**	**0**	**0**	**0**	**0.0%**

Fund 101 General
Dept 0604 Parks - Parks & Public Grounds

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
57110	Garage repairs pd to city gar.	42,585	43,537	47,432	47,400	48,850	1,418	3.0 %
57115	Fuel expense pd to city gar.	49,278	29,706	33,785	35,050	34,800	1,015	3.0 %
57120	Service Center Building Reimb.	22,610	21,807	24,753	24,753	16,926	(7,827)	(31.6%)
	TOTAL INTERFUND SERVICES USED	**114,472**	**95,050**	**105,970**	**107,203**	**100,576**	**(5,394)**	**-5.1%**
DEPARTMENT TOTAL		**1,007,497**	**897,025**	**905,606**	**899,678**	**906,216**	**610**	**0.1%**

Fund 101 General
Dept 0606 Urban Forest Managemnt

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
52000	Professional Services	0	0	0	0	500	500	100.0 %
52260	Tree Planting	8,288	18,805	0	0	0	0	0.0 %
52485	Tree Grant Projects	0	0	0	0	5,795	5,795	100.0 %
52650	Travel & Training	1,162	1,461	750	750	750	0	0.0 %
52775	Tree Maintenance	54,497	33,361	36,500	38,429	36,500	0	0.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**63,947**	**53,628**	**37,250**	**39,179**	**43,545**	**6,295**	**16.9%**
55000	Capital equipment	2,500	0	0	0	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**2,500**	**0**	**0**	**0**	**0**	**0**	**0.0%**
DEPARTMENT TOTAL		**66,447**	**53,628**	**37,250**	**39,179**	**43,545**	**6,295**	**16.9%**

Fund 101 General
Dept 0607 Parks - Senior Center

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
52000	Professional Services	59	826	1,841	850	1,800	(41)	(2.2%)
52270	Insurance	5,179	5,063	5,968	3,500	3,230	(2,738)	(45.9%)
52500	Utilities-not City of Sidney	27,774	25,148	31,779	30,000	30,000	(1,779)	(5.6%)
52520	Phone (LD/cell/blackberry)	443	513	590	590	600	10	1.7 %
52730	Building & Grounds Maintenance	2,425	1,705	1,740	1,740	1,750	10	0.6 %
52750	Equipment Maintenance	3,781	2,876	3,995	3,995	4,000	5	0.1 %
52800	Improvement & Repairs	8,666	95	3,000	5,590	3,000	0	0.0 %
53100	Operating Supplies	262	59	575	575	575	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	1,070	1,200	600	0	(1,200	(100.0%)
54000	Real Estate Taxes	105	0	0	0	0	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**48,693**	**37,354**	**50,688**	**47,440**	**44,955**	**(5,733)**	**-11.3%**
55000	Capital equipment	5,482	0	0	0	0	0	0.0 %
TOTAL CAPITAL OUTLAY		**5,482**	**0**	**0**	**0**	**0**	**0**	**0.0%**
DEPARTMENT TOTAL		**54,175**	**37,354**	**50,688**	**47,440**	**44,955**	**(5,733)**	**-11.3%**

Fund 101 General
Dept 1003 Planning

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	65,368	70,803	73,000	70,972	77,350	4,350	6.0 %
51005	Temporary Seasonal Wages	4,194	0	0	0	0	0	0.0 %
51200	Overtime	85	0	0	0	380	380	100.0 %
TOTAL SALARIES AND WAGES		**69,647**	**70,803**	**73,000**	**70,972**	**77,730**	**4,730**	**6.5%**
51500	PERS	11,070	9,851	10,250	9,903	11,000	750	7.3 %
51600	Health Insurance	13,147	13,609	13,700	13,605	14,500	800	5.8 %
51610	Life Insurance	138	138	140	102	85	(55)	(39.3%)
51750	Workers Compensation	1,141	1,176	1,500	2,112	1,950	450	30.0 %
51800	Medicare	970	977	1,100	972	1,150	50	4.5 %
TOTAL FRINGE BENEFITS		**26,467**	**25,751**	**26,690**	**26,694**	**28,685**	**1,995**	**7.5%**
52000	Professional Services	2,500	0	2,500	2,500	3,500	1,000	40.0 %
52205	Dues & Memberships	14,659	8,484	8,485	8,510	8,522	37	0.4 %
52215	Advertising (Legal & Other)	4,645	5,068	4,800	4,000	4,000	(800	(16.7%)
52240	Printing	48	0	50	328	50	0	0.0 %
52270	Insurance	114	221	246	134	123	(123	(50.0%)
52350	Recording & Filing Fees	224	264	230	230	230	0	0.0 %
52520	Phone (LD/cell/blackberry)	513	732	495	850	745	250	50.5 %
52545	UPS & Express Mail	56	0	20	20	20	0	0.0 %
52600	Physical Fitness	462	498	498	498	513	15	3.0 %
52650	Travel & Training	1,445	922	750	550	750	0	0.0 %
53000	Office Supplies	544	342	300	214	300	0	0.0 %
53150	Publication & Subscription	90	0	85	0	0	(85	(100.0%)
53620	Paint	8,602	7,488	4,000	4,000	4,000	0	0.0 %
54300	Refunds to 3rd parties	0	115	20	20	20	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**33,902**	**24,135**	**22,479**	**21,854**	**22,773**	**294**	**1.3%**
57200	Reimbursement to IT Fund	4,156	8,064	3,572	3,572	2,953	(619	(17.3%)
59515	Interfund Copy Reimbursement	120	55	125	77	75	(50	(40.0%)
59540	Interfund Postage Reimbursemt	547	631	560	410	560	0	0.0 %
TOTAL INTERFUND SERVICES USED		**4,823**	**8,750**	**4,257**	**4,059**	**3,588**	**(669)**	**-15.7%**
DEPARTMENT TOTAL		**134,837**	**129,440**	**126,426**	**123,579**	**132,776**	**6,350**	**5.0%**

Fund 101 General
Dept 1101 Building Inspection

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	101,521	103,119	104,000	94,391	89,000	(15,000)	(14.4%)
51200	Overtime	68	0	0	0	0	0	0.0 %
TOTAL SALARIES AND WAGES		**101,588**	**103,119**	**104,000**	**94,391**	**89,000**	**(15,000)**	**-14.4%**
51500	PERS	17,390	14,632	14,500	13,521	12,500	(2,000)	(13.8%)
51600	Health Insurance	13,147	14,953	16,000	16,279	17,000	1,000	6.3 %
51610	Life Insurance	207	207	210	156	130	(80)	(38.1%)
51750	Workers Compensation	1,728	1,705	2,100	3,023	2,250	150	7.1 %
51800	Medicare	1,440	1,458	1,500	1,330	1,300	(200)	(13.3%)
TOTAL FRINGE BENEFITS		**33,912**	**32,956**	**34,310**	**34,309**	**33,180**	**(1,130)**	**-3.3%**
52205	Dues & Memberships	215	262	360	360	250	(110)	(30.6%)
52230	Uniform Rental & Laundry	521	244	0	0	0	0	0.0 %
52240	Printing	0	0	50	0	0	(50)	(100.0%)
52270	Insurance	956	837	972	526	485	(487)	(50.1%)
52520	Phone (LD/cell/blackberry)	747	676	756	500	485	(271)	(35.8%)
52650	Travel & Training	1,342	1,531	875	875	700	(175)	(20.0%)
52750	Equipment Maintenance	0	0	20	0	20	0	0.0 %
53000	Office Supplies	737	135	200	200	200	0	0.0 %
53020	Paper & Preprinted Forms	322	0	150	0	150	0	0.0 %
53100	Operating Supplies	207	36	200	200	200	0	0.0 %
53150	Publication & Subscription	225	0	200	0	200	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**5,272**	**3,722**	**3,783**	**2,661**	**2,690**	**(1,093)**	**-28.9%**
57110	Garage repairs pd to city gar.	1,678	2,948	1,000	2,000	2,000	1,000	100.0 %
57115	Fuel expense pd to city gar.	3,171	1,913	1,920	1,682	1,700	(220)	(11.5%)
57200	Reimbursement to IT Fund	5,231	4,859	5,388	5,388	4,930	(458)	(8.5%)
59515	Interfund Copy Reimbursement	155	91	500	200	200	(300)	(60.0%)
59540	Interfund Postage Reimbursemt	721	485	750	500	475	(275)	(36.7%)
TOTAL INTERFUND SERVICES USED		**10,956**	**10,296**	**9,558**	**9,770**	**9,305**	**(253)**	**-2.6%**
DEPARTMENT TOTAL		**151,729**	**150,093**	**151,651**	**141,131**	**134,175**	**(17,476)**	**-11.5%**

Fund 101 General
Dept 1102 Engineering

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	419,247	434,684	442,000	441,162	452,000	10,000	2.26 %
51005	Temporary Seasonal Wages	6,637	0	0	0	0	0	0 %
51200	Overtime	338	414	1,500	1,629	3,150	1,650	110.00 %
51210	Holiday Overtime	346	0	0	2,123	0	0	0 %
51400	Longevity Pay	10,341	10,679	12,200	12,200	12,500	300	2.46 %
	TOTAL SALARIES AND WAGES	**436,909**	**445,777**	**455,700**	**457,114**	**467,650**	**11,950**	**2.6 %**
51500	PERS	69,744	62,195	63,900	63,737	65,500	1,600	2.50 %
51600	Health Insurance	82,697	87,395	84,400	80,609	83,000	(1,400)	(1.66)%
51610	Life Insurance	966	965	1,100	710	600	(500)	(45.45)%
51750	Workers Compensation	7,039	7,045	8,900	12,789	11,700	2,800	31.46 %
51800	Medicare	5,135	5,215	5,700	5,238	6,000	300	5.26 %
	TOTAL FRINGE BENEFITS	**165,581**	**162,815**	**164,000**	**163,083**	**166,800**	**2,800**	**1.7 %**
52000	Professional Services	0	2,032	1,980	2,160	3,180	1,200	60.61 %
52205	Dues & Memberships	645	400	562	657	562	0	0 %
52240	Printing	0	681	0	0	0	0	0 %
52245	Microfilming\Record Restoratio	1,297	0	0	0	0	0	0 %
52270	Insurance	2,226	2,078	1,350	1,351	1,246	(104)	(7.72)%
52350	Recording & Filing Fees	363	594	300	300	300	0	0 %
52520	Phone (LD/cell/blackberry)	2,496	2,415	2,737	2,400	2,400	(337)	(12.31)%
52545	UPS & Express Mail	93	(1)	175	50	100	(75)	(42.86)%
52600	Physical Fitness	924	1,494	996	996	1,540	544	54.62 %
52625	Clothing Allowance	1,727	2,345	1,836	1,836	2,500	664	36.17 %
52650	Travel & Training	2,155	3,483	3,480	2,730	3,480	0	0 %
52750	Equipment Maintenance	4,801	2,868	3,460	3,460	4,260	800	23.12 %
53000	Office Supplies	809	934	535	535	535	0	0 %
53100	Operating Supplies	3,025	1,816	2,847	2,896	3,149	302	10.61 %
53101	Safety Supplies	198	22	383	383	700	317	82.77 %
53150	Publication & Subscription	491	0	36	36	0	(36)	(100.00)%
53290	Non Cap Equipment (< 5000)	692	5,189	0	0	0	0	0 %
	TOTAL CONTRACTUAL AND MATERIALS	**21,941**	**26,349**	**20,677**	**19,790**	**23,952**	**3,275**	**15.8 %**
55000	Capital equipment	0	9,789	0	0	0	0	0 %
	TOTAL CAPITAL OUTLAY	**0**	**9,789**	**0**	**0**	**0**	**0**	**0 %**
57110	Garage repairs pd to city gar.	6,491	6,057	6,947	8,500	4,950	(1,997)	(28.74)%
57115	Fuel expense pd to city gar.	7,988	4,931	5,268	5,268	5,268	0	0 %
57200	Reimbursement to IT Fund	31,006	34,595	29,968	29,968	31,800	1,832	6.11 %
59515	Interfund Copy Reimbursement	1,212	1,434	1,000	1,000	1,000	0	0 %
59540	Interfund Postage Reimbursemt	2,209	2,389	1,000	1,000	1,500	500	50.00 %
	TOTAL INTERFUND SERVICES USED	**48,906**	**49,405**	**44,183**	**45,736**	**44,518**	**335**	**0.8 %**
	DEPARTMENT TOTAL	**673,337**	**694,135**	**684,560**	**685,723**	**702,920**	**18,360**	**2.7%**

Fund 101 General
Dept 1104 Public Works

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	90,665	93,095	93,100	89,509	9,860	(83,240)	(89.4%)
TOTAL SALARIES AND WAGES		**90,665**	**93,095**	**93,100**	**89,509**	**9,860**	**(83,240)**	**-89.4%**
51500	PERS	14,450	13,002	13,100	13,031	1,380	(11,720)	(89.5%)
51600	Health Insurance	0	5,132	8,900	8,775	960	(7,940)	(89.2%)
51610	Life Insurance	138	138	140	102	10	(130)	(92.9%)
51750	Workers Compensation	1,385	1,380	1,900	2,586	250	(1,650)	(86.8%)
51800	Medicare	1,347	1,368	1,370	1,311	145	(1,225)	(89.4%)
TOTAL FRINGE BENEFITS		**17,320**	**21,020**	**25,410**	**25,805**	**2,745**	**(22,665)**	**-89.2%**
52000	Professional Services	200	1,800	2,000	0	0	(2,000)	(100.0%)
52205	Dues & Memberships	125	0	0	0	0	0	0.0 %
52270	Insurance	520	473	542	291	0	(542)	(100.0%)
52520	Phone (LD/cell/blackberry)	219	247	344	240	0	(344)	(100.0%)
52545	UPS & Express Mail	0	29	25	35	0	(25)	(100.0%)
52600	Physical Fitness	462	498	498	498	0	(498)	(100.0%)
52650	Travel & Training	1,057	382	985	141	0	(985)	(100.0%)
52670	Car/Mileage Allowance	1,800	1,801	1,800	1,800	0	(1,800)	(100.0%)
53000	Office Supplies	351	254	200	100	0	(200)	(100.0%)
53100	Operating Supplies	71	(40)	150	0	0	(150)	(100.0%)
53101	Safety Supplies	110	0	60	0	0	(60)	(100.0%)
53150	Publication & Subscription	118	115	0	0	0	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**5,033**	**5,559**	**6,604**	**3,105**	**0**	**(6,604)**	**-100.0%**
57200	Reimbursement to IT Fund	4,128	3,966	4,164	4,164	0	(4,164)	(100.0%)
59515	Interfund Copy Reimbursement	25	57	155	50	0	(155)	(100.0%)
59540	Interfund Postage Reimbursemt	44	2	50	20	0	(50)	(100.0%)
TOTAL INTERFUND SERVICES USED		**4,197**	**4,025**	**4,369**	**4,234**	**0**	**(4,369)**	**-100.0%**
DEPARTMENT TOTAL		**117,214**	**123,699**	**129,483**	**122,653**	**12,605**	**(116,878)**	**-90.3%**

Fund 101 General
Dept 1105 Code Enforcement

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	52,354	54,059	55,000	54,265	55,140	140	0.3 %
51005	Temporary Seasonal Wages	10,785	11,275	11,370	4,483	0	(11,370)	(100.0%)
51400	Longevity Pay	2,094	2,162	2,800	2,800	2,800	0	0.0 %
TOTAL SALARIES AND WAGES		**65,232**	**67,496**	**69,170**	**61,548**	**57,940**	**(11,230)**	**-16.2%**
51500	PERS	10,407	9,418	9,700	8,649	8,150	(1,550)	(16.0%)
51600	Health Insurance	8,058	8,341	8,400	8,336	9,000	600	7.1 %
51610	Life Insurance	138	138	140	102	85	(55)	(39.3%)
51700	Unemployment Compensation	0	0	0	2,700	2,700	2,700	100.0 %
51750	Workers Compensation	1,086	1,098	1,400	2,015	1,500	100	7.1 %
51800	Medicare	156	164	200	65	0	(200)	(100.0%)
TOTAL FRINGE BENEFITS		**19,845**	**19,158**	**19,840**	**21,867**	**21,435**	**1,595**	**8.0%**
52205	Dues & Memberships	50	0	25	25	25	0	0.0 %
52230	Uniform Rental & Laundry	1,428	266	0	0	0	0	0.0 %
52250	Auto Towing & Storage	0	0	225	0	225	0	0.0 %
52270	Insurance	345	557	641	377	347	(294)	(45.9%)
52520	Phone (LD/cell/blackberry)	245	270	324	324	325	1	0.3 %
52540	Postage pd to 3rd Parties	0	(1)	0	0	0	0	0.0 %
52625	Clothing Allowance	361	46	0	0	0	0	0.0 %
52650	Travel & Training	80	45	180	180	135	(45)	(25.0%)
53000	Office Supplies	258	214	220	225	220	0	0.0 %
53100	Operating Supplies	0	57	100	144	145	45	45.0 %
53150	Publication & Subscription	203	209	210	210	210	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	0	450	450	0	(450)	(100.0%)
TOTAL CONTRACTUAL AND MATERIALS		**2,970**	**1,662**	**2,375**	**1,935**	**1,632**	**(743)**	**-31.3%**
57110	Garage repairs pd to city gar.	1,886	817	800	2,000	2,000	1,200	150.0 %
57115	Fuel expense pd to city gar.	1,435	1,465	1,320	1,020	1,020	(300)	(22.7%)
57200	Reimbursement to IT Fund	5,386	5,307	4,419	4,419	3,955	(464)	(10.5%)
59515	Interfund Copy Reimbursement	162	160	300	200	120	(180)	(60.0%)
59540	Interfund Postage Reimbursemt	4,097	2,754	3,000	3,000	3,000	0	0.0 %
TOTAL INTERFUND SERVICES USED		**12,966**	**10,503**	**9,839**	**10,639**	**10,095**	**256**	**2.6%**
DEPARTMENT TOTAL		**101,013**	**98,820**	**101,224**	**95,989**	**91,102**	**(10,122)**	**-10.0%**

Fund 210 Street
Dept 0801 Street - Administration

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	82,057	85,092	85,000	85,493	96,000	11,000	12.9 %
51200	Overtime	258	549	630	541	627	(3	(0.5%)
51400	Longevity Pay	263	272	330	330	335	5	1.5 %
TOTAL SALARIES AND WAGES		**82,578**	**85,912**	**85,960**	**86,364**	**96,962**	**11,002**	**12.8%**
51500	PERS	12,854	11,814	12,000	11,937	13,600	1,600	13.3 %
51600	Health Insurance	8,443	5,413	5,600	5,439	5,800	200	3.6 %
51610	Life Insurance	172	173	180	129	120	(60	(33.3%)
51750	Workers Compensation	1,395	1,414	1,800	2,579	2,450	650	36.1 %
51800	Medicare	1,172	1,223	1,300	1,230	1,450	150	11.5 %
TOTAL FRINGE BENEFITS		**24,037**	**20,036**	**20,880**	**21,314**	**23,420**	**2,540**	**12.2%**
52205	Dues & Memberships	125	25	150	150	150	0	0.0 %
52230	Uniform Rental & Laundry	615	546	628	600	628	0	0.0 %
52270	Insurance	684	654	756	455	419	(337	(44.6%)
52520	Phone (LD/cell/blackberry)	763	622	1,344	1,112	1,344	0	0.0 %
52545	UPS & Express Mail	67	69	11	11	0	(11	(100.0%)
52600	Physical Fitness	462	498	498	498	500	2	0.4 %
52650	Travel & Training	1,750	404	1,414	575	1,093	(321	(22.7%)
53000	Office Supplies	189	103	100	100	100	0	0.0 %
53101	Safety Supplies	0	30	140	140	100	(40	(28.7%)
54405	Auction Fees	0	0	60	60	0	(60	(100.0%)
57105	Stormwater Utility Fee	65,818	72,479	72,479	72,479	74,653	2,174	3.0 %
TOTAL CONTRACTUAL AND MATERIALS		**70,473**	**75,431**	**77,580**	**76,180**	**78,987**	**1,407**	**1.8%**
59000	Interfund reimbursements	0	91,488	87,694	87,694	90,325	2,631	3.0 %
59505	General Fund Admin. Reimb.	100,786	123,810	190,360	190,360	205,573	15,213	8.0 %
TOTAL OTHER		**100,786**	**215,298**	**278,054**	**278,054**	**295,898**	**17,844**	**6.4%**
57110	Garage repairs pd to city gar.	1,421	4,265	3,400	3,400	3,400	0	0.0 %
57115	Fuel expense pd to city gar.	4,225	3,101	4,350	3,000	3,000	(1,350	(31.0%)
57200	Reimbursement to IT Fund	5,902	9,061	6,628	6,628	9,203	2,575	38.9 %
59540	Interfund Postage Reimbursemt	60	77	75	75	0	(75	(100.0%)
TOTAL INTERFUND SERVICES USED		**11,609**	**16,504**	**14,453**	**13,103**	**15,603**	**1,150**	**8.0%**
DEPARTMENT TOTAL		**289,483**	**413,181**	**476,927**	**475,015**	**510,870**	**33,943**	**7.1%**

Fund 210 Street
Dept 0802 Street - General Maintenance

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	321,314	285,083	244,000	206,263	215,000	(29,000)	(11.9%)
51005	Temporary Seasonal Wages	5,719	5,730	5,900	5,900	5,900	0	0.0 %
51200	Overtime	11,636	10,387	12,235	12,304	12,235	0	0.0 %
51210	Holiday Overtime	531	0	0	0	0	0	0.0 %
51400	Longevity Pay	5,469	3,640	3,200	3,200	3,250	50	1.6 %
51450	Temporary Supervisory Pay	20	0	0	0	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**344,690**	**304,841**	**265,335**	**227,667**	**236,385**	**(28,950)**	**-10.9%**
51500	PERS	55,660	44,228	42,000	32,087	33,100	(8,900)	(21.2%)
51600	Health Insurance	46,643	36,975	33,000	18,984	20,100	(12,900)	(39.1%)
51610	Life Insurance	1,028	821	800	501	350	(450)	(56.3%)
51700	Unemployment Compensation	0	1,157	11,000	20,678	0	(11,000)	(100.0%)
51750	Workers Compensation	6,478	6,017	5,700	9,278	6,000	300	5.3 %
51800	Medicare	4,835	4,327	4,300	3,314	3,450	(850)	(19.8%)
	TOTAL FRINGE BENEFITS	**114,644**	**93,524**	**96,800**	**84,842**	**63,000**	**(33,800)**	**-34.9%**
52230	Uniform Rental & Laundry	2,023	1,836	2,334	1,600	1,167	(1,167)	(50.0%)
52270	Insurance	15,996	14,830	17,370	10,327	9,530	(7,840)	(45.1%)
52380	Landfill Fees	10,201	6,503	6,896	7,088	7,103	207	3.0 %
52520	Phone (LD/cell/blackberry)	0	256	265	300	1,442	1,177	444.2 %
52600	Physical Fitness	537	498	498	498	490	(8	(1.6%)
52650	Travel & Training	2,065	969	1,550	1,655	1,050	(500)	(32.3%)
52680	Call-out Meals	12	0	0	0	0	0	0.0 %
52750	Equipment Maintenance	3,497	6,709	4,120	4,500	4,244	124	3.0 %
53100	Operating Supplies	2,867	3,090	3,090	3,090	3,183	93	3.0 %
53101	Safety Supplies	2,748	2,003	2,060	2,060	1,030	(1,030	(50.0%)
53550	Chemicals	12,800	0	0	0	0	0	0.0 %
53610	Small Tools	30	0	206	100	213	7	3.4 %
53650	Construction Materials	22,539	27,449	40,170	25,000	25,000	(15,170	(37.8%)
	TOTAL CONTRACTUAL AND MATERIALS	**75,314**	**64,144**	**78,559**	**56,218**	**54,452**	**(24,107)**	**-30.7%**
55000	Capital equipment	0	96,078	0	0	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**0**	**96,078**	**0**	**0**	**0**	**0**	**0.0%**
58828	Transfer to Separation Pay Fd.	32,000	0	0	0	0	0	0.0 %
	TOTAL OTHER	**32,000**	**0**	**0**	**0**	**0**	**0**	**0.0%**
57110	Garage repairs pd to city gar.	54,744	44,018	51,500	51,500	51,500	0	0.0 %
57115	Fuel expense pd to city gar.	36,737	21,081	20,625	22,275	20,625	0	0.0 %
57120	Service Center Building Reimb.	33,751	32,556	34,617	34,617	23,672	(10,945	(31.6%)
	TOTAL INTERFUND SERVICES USED	**125,231**	**97,655**	**106,742**	**108,392**	**95,797**	**(10,945)**	**-10.3%**
DEPARTMENT TOTAL		**691,879**	**656,241**	**547,436**	**477,119**	**449,634**	**(97,802)**	**-17.9%**

Fund 210 Street
Dept 0803 Street - Winter Maintenance

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51200	Overtime	36,467	30,407	59,000	59,076	33,000	(26,000)	(44.1%)
51210	Holiday Overtime	2,322	1,998	5,900	6,438	0	(5,900)	(100.0%)
TOTAL SALARIES AND WAGES		**38,790**	**32,405**	**64,900**	**65,514**	**33,000**	**(31,900)**	**-49.2%**
51500	PERS	4,770	4,232	4,330	9,172	4,620	290	6.7 %
51750	Workers Compensation	0	(60)	600	240	1,000	400	66.7 %
51800	Medicare	436	363	500	845	500	0	0.0 %
TOTAL FRINGE BENEFITS		**5,206**	**4,535**	**5,430**	**10,257**	**6,120**	**690**	**12.7%**
52292	Equipment Rental	4,661	4,603	6,180	6,180	6,365	185	3.0 %
52680	Call-out Meals	1,114	287	725	500	725	0	0.0 %
52750	Equipment Maintenance	221	336	0	0	0	0	0.0 %
53100	Operating Supplies	2,247	8,915	7,832	8,240	8,487	655	8.4 %
53200	Vehicle Fuel \ Oil \ Fluids pa	0	0	408	0	0	(408)	(100.0%)
53550	Chemicals	140,015	170,901	119,952	146,240	116,592	(3,360)	(2.8%)
TOTAL CONTRACTUAL AND MATERIALS		**148,258**	**185,041**	**135,097**	**161,160**	**132,169**	**(2,928)**	**-2.2%**
57110	Garage repairs pd to city gar.	6,782	4,044	5,728	11,000	5,899	171	3.0 %
57115	Fuel expense pd to city gar.	1,947	1,513	6,737	6,737	6,737	0	0.0 %
TOTAL INTERFUND SERVICES USED		**8,730**	**5,557**	**12,465**	**17,737**	**12,636**	**171**	**1.4%**
DEPARTMENT TOTAL		**200,983**	**227,539**	**217,892**	**254,668**	**183,925**	**(33,967)**	**-15.6%**

Fund 210 Street
Dept 0804 Street - Traffic Control

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	100,402	103,646	56,000	57,803	55,000	(1,000)	(1.8%)
51005	Temporary Seasonal Wages	8,667	10,479	10,650	10,650	10,650	0	0.0 %
51200	Overtime	5,891	3,470	3,150	2,631	4,950	1,800	57.1 %
51210	Holiday Overtime	187	0	0	0	0	0	0.0 %
51400	Longevity Pay	3,559	4,238	1,760	1,760	1,650	(110)	(6.3%)
	TOTAL SALARIES AND WAGES	**118,706**	**121,833**	**71,560**	**72,844**	**72,250**	**690**	**1.0%**
51500	PERS	19,059	17,139	10,000	13,622	10,100	100	1.0 %
51600	Health Insurance	16,963	17,560	9,600	9,492	9,400	(200)	(2.1%)
51610	Life Insurance	263	269	180	96	85	(95)	(52.8%)
51750	Workers Compensation	2,124	2,136	1,500	3,359	2,000	500	33.3 %
51800	Medicare	804	838	1,000	1,244	1,100	100	10.0 %
	TOTAL FRINGE BENEFITS	**39,214**	**37,941**	**22,280**	**27,813**	**22,685**	**405**	**1.8%**
52000	Professional Services	4,000	13,837	18,621	18,621	19,000	379	2.0 %
52230	Uniform Rental & Laundry	531	524	300	300	278	(22)	(7.3%)
52270	Insurance	1,748	1,526	1,767	997	920	(847)	(47.9%)
52500	Utilities-not City of Sidney	24,867	22,037	25,000	25,000	25,000	0	0.0 %
52650	Travel & Training	1,830	261	1,250	250	1,250	0	0.0 %
52750	Equipment Maintenance	1,051	66	0	0	0	0	0.0 %
52770	Controller Maintenance	7,663	9,516	12,360	17,321	12,731	371	3.0 %
53100	Operating Supplies	10,106	5,781	9,755	5,003	8,755	(1,000)	(10.3%)
53101	Safety Supplies	342	297	309	309	155	(154)	(49.8%)
53610	Small Tools	0	0	100	100	100	0	0.0 %
53620	Paint	21,406	9,734	4,379	4,379	8,000	3,621	82.7 %
	TOTAL CONTRACTUAL AND MATERIALS	**73,543**	**63,578**	**73,841**	**72,280**	**76,189**	**2,348**	**3.2%**
57110	Garage repairs pd to city gar.	3,706	2,676	4,620	4,620	4,620	0	0.0 %
57115	Fuel expense pd to city gar.	3,581	2,518	2,846	2,333	2,846	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**7,287**	**5,193**	**7,466**	**6,953**	**7,466**	**0**	**0.0%**
DEPARTMENT TOTAL		**238,751**	**228,546**	**175,147**	**179,890**	**178,590**	**3,443**	**2.0%**

Fund 213 Municipal Income Tax
Dept 0120 Municipal Income Tax

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	141,336	0	0	0	0	0	0.0 %
51200	Overtime	304	0	0	0	0	0	0.0 %
51400	Longevity Pay	1,713	0	0	0	0	0	0.0 %
TOTAL SALARIES AND WAGES		**143,353**	**0**	**0**	**0**	**0**	**0**	**0.0%**
51500	PERS	22,924	0	0	0	0	0	0.0 %
51600	Health Insurance	20,350	0	0	0	0	0	0.0 %
51610	Life Insurance	414	0	0	0	0	0	0.0 %
51750	Workers Compensation	2,308	0	0	0	0	0	0.0 %
51800	Medicare	1,966	0	0	0	0	0	0.0 %
TOTAL FRINGE BENEFITS		**47,961**	**0**	**0**	**0**	**0**	**0**	**0.0%**
52205	Dues & Memberships	145	0	0	0	0	0	0.0 %
52240	Printing	1,508	873	0	0	0	0	0.0 %
52270	Insurance	684	0	0	0	0	0	0.0 %
52292	Equipment Rental	77	0	0	0	0	0	0.0 %
52325	Bank Fees	71	0	0	0	0	0	0.0 %
52520	Phone (LD/cell/blackberry)	34	0	0	0	0	0	0.0 %
52540	Postage pd to 3rd Parties	1,504	0	0	0	0	0	0.0 %
52650	Travel & Training	1,714	1,200	0	0	0	0	0.0 %
52750	Equipment Maintenance	789	0	0	0	0	0	0.0 %
53000	Office Supplies	1,512	0	0	0	0	0	0.0 %
53150	Publication & Subscription	408	209	0	0	0	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**8,444**	**2,282**	**0**	**0**	**0**	**0**	**0.0%**
58800	Transfer to General Fund	9,988,826	8,549,229	9,330,594	9,126,206	8,959,731	(370,863)	(4.0%)
58808	Transfer to Capital Impr. Fund	2,497,207	2,137,307	2,332,648	2,281,551	2,239,933	(92,715)	(4.0%)
TOTAL OTHER		**12,486,033**	**10,686,536**	**11,663,242**	**11,407,757**	**11,199,664**	**(463,578)**	**-4.0%**
57200	Reimbursement to IT Fund	13,616	0	0	0	0	0	0.0 %
59515	Interfund Copy Reimbursement	43	0	0	0	0	0	0.0 %
59540	Interfund Postage Reimbursemt	4,659	0	0	0	0	0	0.0 %
59570	Interfund Revenue Collections	0	229,550	264,157	264,157	223,111	(41,046)	(15.5%)
TOTAL INTERFUND SERVICES USED		**18,318**	**229,550**	**264,157**	**264,157**	**223,111**	**(41,046)**	**-15.5%**
DEPARTMENT TOTAL		**12,704,109**	**10,918,368**	**11,927,399**	**11,671,914**	**11,422,775**	**(504,624)**	**-4.2%**

Fund 220 Parking Enforcement
Dept 0260 Parking Meter

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	28,009	30,060	30,500	15,663	15,000	(15,500)	(50.8%)
TOTAL SALARIES AND WAGES		**28,009**	**30,060**	**30,500**	**15,663**	**15,000**	**(15,500)**	**-50.8%**
51500	PERS	4,468	4,202	4,300	2,155	0	(4,300	(100.0%)
51520	Police Retirement System	0	0	0	0	2,925	2,925	100.0 %
51610	Life Insurance	0	0	0	3	0	0	0.0 %
51700	Unemployment Compensation	0	0	0	7,514	7,520	7,520	100.0 %
51750	Workers Compensation	472	487	600	914	375	(225	(37.5%)
51800	Medicare	406	436	450	226	220	(230	(51.1%)
TOTAL FRINGE BENEFITS		**5,346**	**5,126**	**5,350**	**10,812**	**11,040**	**5,690**	**106.4%**
52010	Contractual Services	0	1,500	750	750	750	0	0.0 %
52240	Printing	669	647	1,000	1,000	1,000	0	0.0 %
52270	Insurance	31	27	32	8	7	(25	(78.1%)
52500	Utilities-not City of Sidney	111	103	129	129	129	0	0.0 %
52625	Clothing Allowance	267	429	500	0	0	(500	(100.0%)
53000	Office Supplies	6	0	0	200	200	200	100.0 %
53100	Operating Supplies	490	100	200	0	200	0	0.0 %
53290	Non Cap Equipment (< 5000)	1,981	0	0	0	0	0	0.0 %
54000	Real Estate Taxes	638	637	723	761	800	77	10.7 %
57105	Stormwater Utility Fee	172	229	229	229	236	7	3.1 %
TOTAL CONTRACTUAL AND MATERIALS		**4,366**	**3,671**	**3,563**	**3,077**	**3,322**	**(241)**	**-6.8%**
59505	General Fund Admin. Reimb.	0	11,780	12,145	12,145	10,868	(1,277	(10.5%)
TOTAL OTHER		**0**	**11,780**	**12,145**	**12,145**	**10,868**	**(1,277)**	**-10.5%**
59540	Interfund Postage Reimbursemt	246	245	250	250	250	0	0.0 %
59570	Interfund Revenue Collections	5,578	0	0	0	0	0	0.0 %
TOTAL INTERFUND SERVICES USED		**5,824**	**245**	**250**	**250**	**250**	**0**	**0.0%**
DEPARTMENT TOTAL		**43,544**	**50,883**	**51,808**	**41,947**	**40,480**	**(11,328)**	**-21.9%**

Fund 224 Enforcement & Education
Dept 0270 Enforcement & Education

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51200	Overtime	5,491	2,523	5,069	5,069	3,100	(1,969)	(38.8%)
51210	Holiday Overtime	522	375	5,069	5,069	2,060	(3,009)	(59.4%)
TOTAL SALARIES AND WAGES		**6,013**	**2,898**	**10,138**	**10,138**	**5,160**	**(4,978)**	**-49.1%**
51520	Police Retirement System	680	396	1,980	1,980	1,010	(970)	(49.0%)
51800	Medicare	74	32	150	150	75	(75)	(50.0%)
TOTAL FRINGE BENEFITS		**754**	**428**	**2,130**	**2,130**	**1,085**	**(1,045)**	**-49.1%**
53100	Operating Supplies	240	247	1,500	1,500	1,500	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**240**	**247**	**1,500**	**1,500**	**1,500**	**0**	**0.0%**
DEPARTMENT TOTAL		**7,007**	**3,573**	**13,768**	**13,768**	**7,745**	**(6,023)**	**-43.7%**

Fund 225 Health Department Building
Dept 0535 Health Department Building

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
52270	Insurance	1,852	1,641	1,934	1,065	982	(952)	(49.2%)
52730	Building & Grounds Maintenance	7,414	21,120	14,000	20,000	11,700	(2,300)	(16.4%)
TOTAL CONTRACTUAL AND MATERIALS		**9,266**	**22,760**	**15,934**	**21,065**	**12,682**	**(3,252)**	**-20.4%**
59505	General Fund Admin. Reimb.	0	0	0	0	5,456	5,456	100.0 %
TOTAL OTHER		**0**	**0**	**0**	**0**	**5,456**	**5,456**	**100.0%**
DEPARTMENT TOTAL		**9,266**	**22,760**	**15,934**	**21,065**	**18,138**	**2,204**	**13.8%**

Fund 226 Probation Grant
Dept 0412 Probation Grant

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	41,995	43,368	43,500	43,368	44,300	800	1.8 %
51400	Longevity Pay	1,050	867	1,100	1,100	0	(1,100	(100.0%)
TOTAL SALARIES AND WAGES		**43,045**	**44,235**	**44,600**	**44,468**	**44,300**	**(300)**	**-0.7%**
51500	PERS	6,843	6,174	6,300	6,197	6,350	50	0.8 %
51600	Health Insurance	0	382	0	0	0	0	0.0 %
51610	Life Insurance	138	138	145	102	0	(145	(100.0%)
51750	Workers Compensation	154	741	900	1,319	0	(900	(100.0%)
51800	Medicare	604	620	620	620	512	(108	(17.4%)
TOTAL FRINGE BENEFITS		**7,739**	**8,056**	**7,965**	**8,238**	**6,862**	**(1,103)**	**-13.8%**
DEPARTMENT TOTAL		**50,784**	**52,291**	**52,565**	**52,706**	**51,162**	**(1,403)**	**-2.7%**

Fund 358 Municipal Court Computer
Dept 1865 Municipal Court Computer

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
52650	Travel & Training	0	430	1,500	0	0	(1,500)	(100.0%)
53075	Computer Supplies	5,423	2,505	7,500	7,500	7,500	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**5,423**	**2,935**	**9,000**	**7,500**	**7,500**	**(1,500)**	**-16.7%**
55000	Capital equipment	13,577	3,264	6,000	0	0	(6,000)	(100.0%)
TOTAL CAPITAL OUTLAY		**13,577**	**3,264**	**6,000**	**0**	**0**	**(6,000)**	**-100.0%**
57200	Reimbursement to IT Fund	30,000	43,588	35,479	35,479	35,454	(25)	(0.1%)
TOTAL INTERFUND SERVICES USED		**30,000**	**43,588**	**35,479**	**35,479**	**35,454**	**(25)**	**-0.1%**
DEPARTMENT TOTAL		**49,000**	**49,787**	**50,479**	**42,979**	**42,954**	**(7,525)**	**-14.9%**

Fund 237 Cemetery
Dept 0501 Cemetery

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	103,314	106,862	75,000	65,400	54,500	(20,500	(27.3%)
51005	Temporary Seasonal Wages	22,159	17,688	22,300	20,600	20,600	(1,700	(7.6%)
51200	Overtime	4,911	3,364	6,230	4,025	3,750	(2,480	(39.8%)
51210	Holiday Overtime	371	312	0	0	0	0	0.0 %
51400	Longevity Pay	2,855	2,947	740	737	0	(740	(100.0%)
51450	Temporary Supervisory Pay	142	45	0	1,295	0	0	0.0 %
	TOTAL SALARIES AND WAGES	**133,752**	**131,219**	**104,270**	**92,057**	**78,850**	**(25,420)**	**-24.4%**
51500	PERS	21,528	18,332	15,000	14,210	11,200	(3,800	(25.3%)
51600	Health Insurance	8,482	8,883	8,000	6,916	14,000	6,000	75.0 %
51610	Life Insurance	270	272	250	119	85	(165	(66.0%)
51700	Unemployment Compensation	7,800	6,624	7,500	5,047	5,050	(2,450	(32.7%)
51750	Workers Compensation	2,247	2,118	2,100	3,274	1,975	(125	(6.0%)
51800	Medicare	1,042	982	1,300	1,140	1,140	(160	(12.3%)
	TOTAL FRINGE BENEFITS	**41,369**	**37,210**	**34,150**	**30,706**	**33,450**	**(700)**	**-2.0%**
52010	Contractual Services	0	1,102	500	0	0	(500	(100.0%)
52205	Dues & Memberships	0	188	180	100	370	190	105.6 %
52215	Advertising (Legal & Other)	0	0	0	0	530	530	100.0 %
52230	Uniform Rental & Laundry	638	483	766	600	770	4	0.5 %
52270	Insurance	2,133	2,022	2,353	1,335	1,232	(1,121	(47.6%)
52500	Utilities-not City of Sidney	3,869	2,964	4,300	4,300	4,300	0	0.0 %
52520	Phone (LD/cell/blackberry)	567	570	600	600	600	0	0.0 %
52545	UPS & Express Mail	19	0	25	0	25	0	0.0 %
52600	Physical Fitness	462	498	498	498	515	17	3.4 %
52650	Travel & Training	842	103	750	0	750	0	0.0 %
52730	Building & Grounds Maintenance	1,394	2,964	4,115	5,200	4,200	85	2.1 %
52750	Equipment Maintenance	151	549	1,746	1,000	2,120	374	21.4 %
52800	Improvement & Repairs	253	238	1,335	600	1,375	40	3.0 %
53000	Office Supplies	167	0	100	100	100	0	0.0 %
53100	Operating Supplies	157	110	222	220	100	(122	(55.0%)
53101	Safety Supplies	574	527	720	420	600	(120	(16.7%)
53150	Publication & Subscription	194	138	188	190	150	(38	(20.2%)
53250	Burial Vault & Foundation	2,617	3,701	4,400	3,000	4,440	40	0.9 %
53252	Mausoleum Supplies	499	334	1,700	1,000	1,750	50	2.9 %
53290	Non Cap Equipment (< 5000)	1,630	0	0	0	1,200	1,200	100.0 %
53610	Small Tools	0	0	100	100	100	0	0.0 %
53650	Construction Materials	28	0	560	310	600	40	7.1 %
57000	City Utilities Charged to Dept	546	249	159	240	250	91	57.2 %
57105	Stormwater Utility Fee	971	1,026	1,026	1,026	1,057	31	3.0 %
	TOTAL CONTRACTUAL AND MATERIALS	**17,710**	**17,765**	**26,343**	**20,839**	**27,134**	**791**	**3.0%**
55000	Capital equipment	778	6,200	0	0	0	0	0.0 %
	TOTAL CAPITAL OUTLAY	**778**	**6,200**	**0**	**0**	**0**	**0**	**0.0%**
57110	Garage repairs pd to city gar.	6,356	6,324	5,745	5,745	5,745	0	0.0 %
57115	Fuel expense pd to city gar.	8,475	5,036	5,156	4,400	5,156	0	0.0 %
57200	Reimbursement to IT Fund	3,303	2,828	2,850	2,850	3,200	350	12.3 %
59540	Interfund Postage Reimbursemt	7	29	0	0	0	0	0.0 %
59570	Interfund Revenue Collections	0	5,805	6,089	6,089	5,557	(532	(8.7%)
	TOTAL INTERFUND SERVICES USED	**18,141**	**20,022**	**19,840**	**19,084**	**19,658**	**(182)**	**-0.9%**
DEPARTMENT TOTAL		**211,749**	**212,416**	**184,603**	**162,686**	**159,092**	**(25,511)**	**-13.8%**

Fund 238 Cemetery Maintenance
Dept 0520 Cemetery Maintenance

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
53100	Operating Supplies	333	310	350	309	500	150	42.9 %
TOTAL CONTRACTUAL AND MATERIALS		**333**	**310**	**350**	**309**	**500**	**150**	**42.9%**
58803	Transfer to Cemetery Fund	10,000	0	0	0	0	0	0.0 %
TOTAL OTHER		**10,000**	**0**	**0**	**0**	**0**	**0**	**0.0%**
59000	Interfund reimbursements	0	120,000	0	0	0	0	0.0 %
TOTAL OTHER		**0**	**120,000**	**0**	**0**	**0**	**0**	**0.0%**
DEPARTMENT TOTAL		**10,333**	**120,310**	**350**	**309**	**500**	**150**	**42.9%**

Fund 240 CDBG
Dept 1020 CDBG - Grant

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	0	0	0	1,300	5,950	5,950	100.00 %
	TOTAL SALARIES AND WAGES	**0**	**0**	**0**	**1,300**	**5,950**	**5,950**	**100.0 %**
52002	CDBG Administration	39,276	27,547	18,990	59,350	10,715	(8,275)	(43.58)%
52009	CDBG Flood Drain & Util Imprv	0	39,000	0	0	0	0	0 %
52013	CDBG Downpmt/Rehab Assist	6,490	35,233	0	0	0	0	0 %
52015	CDBG Fair Housing	5,017	5,292	0	11,079	200	200	100.00 %
52016	CDBG Tenant Based Rent Assist	15,353	14,647	0	100,000	0	0	0 %
52019	CDBG Sewer Facility Imprv	33,197	0	0	0	0	0	0 %
	TOTAL CONTRACTUAL AND MATERIALS	**99,333**	**121,719**	**18,990**	**170,429**	**10,915**	**(8,075)**	**(42.5%)**
52021	CDBG Sewer Rehab	0	0	144,000	144,000	0	(144,000)	(100.00)%
52022	CDBG Carey St Improvements	0	0	0	0	32,400	32,400	100.00 %
52023	CDBG McMillan Park Imprvmt	0	0	0	0	48,600	48,600	100.00 %
55306	CDBG Private Rehab	282,458	21,542	219,150	225,000	27,000	(192,150)	(87.68)%
55307	CDBG Home Repair	32,000	0	73,360	68,000	20,000	(53,360)	(72.74)%
55949	CDBG Environmental Review	0	4,000	0	0	0	0	0 %
	TOTAL CAPITAL OUTLAY	**314,458**	**25,542**	**436,510**	**437,000**	**128,000**	**(308,510)**	**(70.7%)**
DEPARTMENT TOTAL		**413,791**	**147,261**	**455,500**	**608,729**	**144,865**	**(310,635)**	**-68.2%**

Fund 241 CDBG Loan
Dept 1030 CDBG Loan

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
52000	Professional Services	1,056	0	9,568	9,568	0	(9,568)	(100.00)%
52004	Prof Svcs - Downtown Loan	0	0	3,000	3,000	0	(3,000)	(100.00)%
52215	Advertising (Legal & Other)	0	0	625	625	0	(625)	(100.00)%
52350	Recording & Filing Fees	0	0	45	45	0	(45)	(100.00)%
52470	CDBG LOAN Loans	210,025	0	0	0	0	0	0 %
52471	CDBG LOAN Downtown Facade	0	0	30,000	2,600	50,000	20,000	66.67 %
	TOTAL CONTRACTUAL AND MATERIALS	**211,081**	**0**	**43,238**	**15,838**	**50,000**	**6,762**	**15.6 %**
55000	Capital equipment	0	0	56,762	56,762	0	(56,762)	(100.00)%
	TOTAL CAPITAL OUTLAY	**0**	**0**	**56,762**	**56,762**	**0**	**(56,762)**	**(100.0%)**
DEPARTMENT TOTAL		**211,081**	**0**	**100,000**	**72,600**	**50,000**	**(50,000)**	**-50.0%**

Fund 234 E-911 Wireless
Dept 0271 E-911 Wireless

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
52000	Professional Services	0	0	5,000	5,000	5,000	0	0.0 %
52753	Software Maintenance	0	9,329	11,000	11,000	11,000	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**0**	**9,329**	**16,000**	**16,000**	**16,000**	**0**	**0.0%**
DEPARTMENT TOTAL		**0**	**9,329**	**16,000**	**16,000**	**16,000**	**0**	**0.0%**

Fund 260 TIF - Kuther Road
Dept 1200 TIF- Kuther Road

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
52000	Professional Services	370	939	10,000	17,398	10,000	0	0 %
	TOTAL CONTRACTUAL AND MATERIALS	**370**	**939**	**10,000**	**17,398**	**10,000**	**0**	**0 %**
59530	Interfund Reimb-Sewer Fund	223,412	0	0	0	0	0	0 %
59560	Interfund Loans Paid	240,000	0	0	0	0	0	0 %
	TOTAL OTHER	**463,412**	**0**	**0**	**0**	**0**	**0**	**0 %**
54100	Debt - Principal	0	246,000	0	0	10,000	10,000	100.00 %
54120	Debt - Interest	3,471	5,851	12,249	3,898	8,825	(3,424)	(27.95)%
54170	Bond Costs	0	0	233,441	233,441	0	(233,441)	(100.00)%
	TOTAL OTHER	**3,471**	**251,851**	**245,690**	**237,339**	**18,825**	**(226,865)**	**(92.3%)**
DEPARTMENT TOTAL		**467,254**	**252,790**	**255,690**	**254,737**	**28,825**	**(226,865)**	**-88.7%**

Fund 261 TIF - Menards
Dept 1201 TIF - Menards

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
52000	Professional Services	979	2,683	25,000	0	0	(25,000)	(100.00)%
54423	Tax Sharing Payments	21,667	21,667	21,670	21,667	21,667	(3)	(0.01)%
	TOTAL CONTRACTUAL AND MATERIALS	**22,646**	**24,350**	**46,670**	**21,667**	**21,667**	**(25,003)**	**(53.6%)**
59530	Interfund Reimb-Sewer Fund	650,000	0	0	0	0	0	0 %
	TOTAL OTHER	**650,000**	**0**	**0**	**0**	**0**	**0**	**0 %**
54100	Debt - Principal	0	650,000	0	0	30,000	30,000	100.00 %
54120	Debt - Interest	(1,448)	15,216	33,275	10,347	23,425	(9,850)	(29.60)%
54170	Bond Costs	0	0	680,000	680,022	0	(680,000)	(100.00)%
	TOTAL OTHER	**(1,448)**	**665,216**	**713,275**	**690,369**	**53,425**	**(659,850)**	**(92.5%)**
DEPARTMENT TOTAL		**671,198**	**689,566**	**759,945**	**712,036**	**75,092**	**(684,853)**	**-90.1%**

Fund 560 Water
Dept 2001 Water - Administration

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	56,399	58,558	58,400	60,040	53,900	(4,500)	(7.71)%
51200	Overtime	395	627	630	0	660	30	4.76 %
51400	Longevity Pay	342	353	450	450	435	(15)	(3.33)%
	TOTAL SALARIES AND WAGES	**57,136**	**59,539**	**59,480**	**60,490**	**54,995**	**(4,485)**	**(7.5%)**
51500	PERS	9,390	9,164	8,300	9,270	7,700	(600)	(7.23)%
51600	Health Insurance	3,493	5,447	6,200	6,913	5,400	(800)	(12.90)%
51610	Life Insurance	114	115	120	85	60	(60)	(50.00)%
51750	Workers Compensation	972	979	1,200	1,757	1,400	200	16.67 %
51800	Medicare	822	851	900	850	800	(100)	(11.11)%
	TOTAL FRINGE BENEFITS	**14,793**	**16,555**	**16,720**	**18,875**	**15,360**	**(1,360)**	**(8.1%)**
52000	Professional Services	404	0	0	0	0	0	0 %
52205	Dues & Memberships	1,644	1,727	1,727	1,727	1,615	(112)	(6.49)%
52240	Printing	3,180	800	800	800	800	0	0 %
52270	Insurance	472	280	307	121	112	(195)	(63.52)%
52520	Phone (LD/cell/blackberry)	577	656	860	650	860	0	0 %
52540	Postage pd to 3rd Parties	1,740	0	0	0	0	0	0 %
52545	UPS & Express Mail	24	107	50	50	50	0	0 %
52650	Travel & Training	869	1,037	700	700	700	0	0 %
53000	Office Supplies	1,311	793	600	1,600	600	0	0 %
53100	Operating Supplies	519	1,328	500	500	500	0	0 %
53150	Publication & Subscription	0	0	40	0	40	0	0 %
53290	Non Cap Equipment (< 5000)	120	0	0	0	0	0	0 %
54000	Real Estate Taxes	1,314	1,308	1,350	1,564	1,600	250	18.52 %
	TOTAL CONTRACTUAL AND MATERIALS	**12,176**	**8,037**	**6,934**	**7,712**	**6,877**	**(57)**	**(0.8%)**
58819	Transfer to Water Reserve Fund	450,000	150,000	0	0	0	0	0 %
58828	Transfer to Separation Pay Fd.	50,000	0	0	0	0	0	0 %
58833	Transfer to Water Src Res Fund	300,000	300,000	250,000	250,000	150,000	(100,000)	(40.00)%
59100	Reimbursement to Sep Pay Fund	0	44,550	4,000	4,000	0	(4,000)	(100.00)%
	TOTAL OTHER	**800,000**	**494,550**	**254,000**	**254,000**	**150,000**	**(104,000)**	**(40.9%)**
59505	General Fund Admin. Reimb.	329,198	581,240	581,240	581,240	631,667	50,427	8.68 %
	TOTAL OTHER	**329,198**	**581,240**	**581,240**	**581,240**	**631,667**	**50,427**	**8.7 %**
57110	Garage repairs pd to city gar.	439	413	300	300	300	0	0 %
57115	Fuel expense pd to city gar.	918	446	550	250	550	0	0 %
57200	Reimbursement to IT Fund	4,830	10,402	2,720	2,720	3,283	563	20.70 %
59540	Interfund Postage Reimbursemt	128	280	60	100	60	0	0 %
59570	Interfund Revenue Collections	0	93,888	98,484	98,484	89,883	(8,601)	(8.73)%
	TOTAL INTERFUND SERVICES USED	**6,315**	**105,428**	**102,114**	**101,854**	**94,076**	**(8,038)**	**(7.9%)**
DEPARTMENT TOTAL		**1,219,618**	**1,265,349**	**1,020,488**	**1,024,171**	**952,975**	**(67,513)**	**-6.6%**

Fund 560 Water
Dept 2002 Water - Treatment Plant

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	394,474	376,575	432,000	429,023	448,000	16,000	3.70 %
51005	Temporary Seasonal Wages	10,499	18,850	3,900	0	0	(3,900)	(100.00)%
51200	Overtime	41,332	41,674	31,000	32,947	33,000	2,000	6.45 %
51210	Holiday Overtime	1,688	1,864	0	1,050	0	0	0 %
51300	Holiday Pay	8,023	8,473	8,500	8,338	8,900	400	4.71 %
51400	Longevity Pay	6,285	4,819	4,600	4,600	4,750	150	3.26 %
	TOTAL SALARIES AND WAGES	**462,300**	**452,256**	**480,000**	**475,958**	**494,650**	**14,650**	**3.1 %**
51500	PERS	74,066	63,975	67,100	64,750	69,100	2,000	2.98 %
51600	Health Insurance	83,328	68,978	76,000	73,944	85,000	9,000	11.84 %
51610	Life Insurance	1,070	1,012	1,160	791	700	(460)	(39.66)%
51700	Unemployment Compensation	0	2,102	0	12,373	1,100	1,100	100.00 %
51750	Workers Compensation	8,783	6,727	9,400	14,526	12,400	3,000	31.91 %
51800	Medicare	5,536	5,507	5,900	5,471	6,100	200	3.39 %
	TOTAL FRINGE BENEFITS	**172,783**	**148,301**	**159,560**	**171,855**	**174,400**	**14,840**	**9.3 %**
52000	Professional Services	0	8,328	0	0	0	0	0 %
52215	Advertising (Legal & Other)	51	0	320	320	320	0	0 %
52222	Lime Sludge Removal Contract	92,443	88,487	95,000	92,013	95,000	0	0 %
52230	Uniform Rental & Laundry	3,415	3,605	3,565	3,000	3,325	(240)	(6.73)%
52240	Printing	0	943	0	0	0	0	0 %
52265	Maintenance Services	6,393	1,147	3,700	3,700	3,700	0	0 %
52270	Insurance	17,151	15,540	18,191	10,449	9,643	(8,548)	(46.99)%
52300	Licenses & Permits	12,286	12,592	14,785	13,000	14,785	0	0 %
52365	Inspections	1,024	1,197	4,300	3,300	3,300	(1,000)	(23.26)%
52375	Laboratory Fees	9,923	21,955	21,220	13,450	21,220	0	0 %
52405	Special Source Water Testing	8,426	10,339	6,000	6,200	4,000	(2,000)	(33.33)%
52465	Safety Education Expenses	0	2,100	5,250	1,500	5,250	0	0 %
52500	Utilities-not City of Sidney	202,282	191,044	220,718	230,524	230,500	9,782	4.43 %
52520	Phone (LD/cell/blackberry)	1,888	2,027	2,675	2,050	2,675	0	0 %
52540	Postage pd to 3rd Parties	0	0	300	0	0	(300)	(100.00)%
52542	Postage (special programs)	105	130	0	30	300	300	100.00 %
52545	UPS & Express Mail	138	75	200	100	200	0	0 %
52600	Physical Fitness	85	1,327	996	1,280	1,494	498	50.00 %
52650	Travel & Training	3,872	3,600	4,900	4,500	5,900	1,000	20.41 %
52730	Building & Grounds Maintenance	3,209	3,464	3,337	3,000	4,250	913	27.36 %
52750	Equipment Maintenance	60,380	81,825	51,000	38,000	51,000	0	0 %
52800	Improvement & Repairs	16,596	1,023	14,500	10,000	15,000	500	3.45 %
53000	Office Supplies	1,266	621	600	600	600	0	0 %
53100	Operating Supplies	1,659	1,793	1,250	1,250	1,300	50	4.00 %
53101	Safety Supplies	3,132	3,971	8,200	3,000	3,200	(5,000)	(60.98)%
53105	Backflow Program Supplies	413	390	1,000	390	1,000	0	0 %
53290	Non Cap Equipment (< 5000)	697	6,009	0	0	0	0	0 %
53520	Laboratory Supplies	21,048	21,823	23,000	20,000	20,000	(3,000)	(13.04)%
53550	Chemicals	247,027	291,029	331,779	361,581	315,620	(16,159)	(4.87)%
53610	Small Tools	0	0	150	150	150	0	0 %
53620	Paint	33	0	0	15	0	0	0 %
57000	City Utilities Charged to Dept	223	221	300	225	300	0	0 %
57105	Stormwater Utility Fee	349	359	359	359	370	11	3.06 %
	TOTAL CONTRACTUAL AND MATERIALS	**715,513**	**776,963**	**837,595**	**823,986**	**814,402**	**(23,193)**	**(2.8%)**

Fund 560 Water
Dept 2002 Water - Treatment Plant

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
57110	Garage repairs pd to city gar.	3,119	4,445	4,000	2,000	4,000	0	0 %
57115	Fuel expense pd to city gar.	7,763	6,703	6,635	4,200	6,635	0	0 %
57200	Reimbursement to IT Fund	14,085	12,203	11,489	11,489	14,500	3,011	26.21 %
59515	Interfund Copy Reimbursement	0	0	75	0	75	0	0 %
59540	Interfund Postage Reimbursemt	43	26	134	20	134	0	0 %
	TOTAL INTERFUND SERVICES USED	**25,010**	**23,377**	**22,333**	**17,709**	**25,344**	**3,011**	**13.5 %**
DEPARTMENT TOTAL		**1,375,605**	**1,400,896**	**1,499,488**	**1,489,508**	**1,508,796**	**9,308**	**0.6%**

Fund 560 Water
Dept 2003 Water - Distribution

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	238,972	250,381	257,000	256,633	264,200	7,200	2.80 %
51005	Temporary Seasonal Wages	4,238	0	0	0	0	0	0 %
51200	Overtime	12,106	9,660	7,600	16,334	7,850	250	3.29 %
51210	Holiday Overtime	686	1,275	0	1,059	0	0	0 %
51400	Longevity Pay	5,485	5,662	5,800	5,800	5,900	100	1.72 %
51450	Temporary Supervisory Pay	39	0	250	0	0	(250)	(100.00)%
	TOTAL SALARIES AND WAGES	**261,526**	**266,979**	**270,650**	**279,826**	**277,950**	**7,300**	**2.7 %**
51500	PERS	41,867	37,316	38,000	39,223	39,000	1,000	2.63 %
51600	Health Insurance	47,909	51,398	50,000	53,950	58,000	8,000	16.00 %
51610	Life Insurance	687	688	725	506	420	(305)	(42.07)%
51750	Workers Compensation	4,315	4,128	5,300	7,471	7,000	1,700	32.08 %
51800	Medicare	2,723	2,753	3,005	2,985	3,200	195	6.49 %
	TOTAL FRINGE BENEFITS	**97,501**	**96,284**	**97,030**	**104,135**	**107,620**	**10,590**	**10.9 %**
52215	Advertising (Legal & Other)	2,179	1,786	3,000	1,900	3,000	0	0 %
52230	Uniform Rental & Laundry	1,089	869	1,700	1,200	1,700	0	0 %
52270	Insurance	3,381	3,040	3,506	2,013	1,858	(1,648)	(47.01)%
52292	Equipment Rental	0	25	0	0	0	0	0 %
52380	Landfill Fees	1,574	976	2,500	2,500	2,500	0	0 %
52390	Easements	570	0	0	0	0	0	0 %
52500	Utilities-not City of Sidney	3,530	4,158	3,500	4,000	3,500	0	0 %
52520	Phone (LD/cell/blackberry)	934	539	800	800	800	0	0 %
52545	UPS & Express Mail	16	0	50	0	50	0	0 %
52600	Physical Fitness	462	0	498	0	498	0	0 %
52650	Travel & Training	928	1,186	1,100	300	1,100	0	0 %
52680	Call-out Meals	39	0	75	75	75	0	0 %
52730	Building & Grounds Maintenance	0	0	1,000	0	1,000	0	0 %
52750	Equipment Maintenance	2,125	2,296	2,000	1,500	2,000	0	0 %
52752	Tank Maintenance	1,004	1,020	1,020	0	1,020	0	0 %
52800	Improvement & Repairs	496	954	1,200	1,200	1,200	0	0 %
52840	Hydrant Repairs	1,651	2,220	4,000	2,000	9,000	5,000	125.00 %
52850	Systems Repairs	15,119	22,131	25,000	20,000	25,000	0	0 %
53000	Office Supplies	116	28	150	100	150	0	0 %
53100	Operating Supplies	2,651	1,840	2,300	4,000	2,300	0	0 %
53101	Safety Supplies	1,151	705	1,250	1,250	1,250	0	0 %
53290	Non Cap Equipment (< 5000)	2,545	1,993	0	0	0	0	0 %
53610	Small Tools	218	388	500	200	500	0	0 %
53650	Construction Materials	11,965	5,879	14,000	14,900	20,000	6,000	42.86 %
	TOTAL CONTRACTUAL AND MATERIALS	**53,743**	**52,033**	**69,149**	**57,938**	**78,501**	**9,352**	**13.5 %**
55000	Capital equipment	0	1,155	0	0	0	0	0 %
	TOTAL CAPITAL OUTLAY	**0**	**1,155**	**0**	**0**	**0**	**0**	**0 %**
57110	Garage repairs pd to city gar.	14,231	10,667	11,000	11,000	11,000	0	0 %
57115	Fuel expense pd to city gar.	15,849	8,369	14,000	10,000	14,000	0	0 %
57120	Service Center Building Reimb.	10,249	9,884	8,250	8,250	5,641	(2,609)	(31.62)%
57200	Reimbursement to IT Fund	2,435	3,834	10,125	10,125	10,200	75	0.74 %
57300	Interfund Pavement Restoration	18,479	4,436	4,500	4,500	4,500	0	0 %
	TOTAL INTERFUND SERVICES USED	**61,243**	**37,190**	**47,875**	**43,875**	**45,341**	**(2,534)**	**(5.3%)**
	DEPARTMENT TOTAL	**474,013**	**453,641**	**484,704**	**485,774**	**509,412**	**24,708**	**5.1%**

Fund 560 Water
Dept 2004 Water - Meter Reading & Repair

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	192,384	135,020	102,000	100,792	105,000	3,000	2.94 %
51200	Overtime	2,777	2,928	5,680	1,801	5,835	155	2.73 %
51210	Holiday Overtime	165	170	0	0	0	0	0 %
51400	Longevity Pay	5,249	3,644	3,600	3,600	3,700	100	2.78 %
51450	Temporary Supervisory Pay	34	601	235	0	0	(235)	(100.00)%
	TOTAL SALARIES AND WAGES	**200,608**	**142,362**	**111,515**	**106,193**	**114,535**	**3,020**	**2.7 %**
51500	PERS	32,067	21,227	15,500	14,800	16,100	600	3.87 %
51600	Health Insurance	44,777	32,314	22,500	24,531	24,000	1,500	6.67 %
51610	Life Insurance	550	367	300	200	170	(130)	(43.33)%
51750	Workers Compensation	3,300	3,211	2,200	3,970	2,900	700	31.82 %
51800	Medicare	1,949	1,880	1,600	1,467	1,700	100	6.25 %
	TOTAL FRINGE BENEFITS	**82,643**	**59,000**	**42,100**	**44,968**	**44,870**	**2,770**	**6.6 %**
52000	Professional Services	0	0	0	0	5,076	5,076	100.00 %
52200	Meter Contract Repairs	0	0	1,000	0	1,000	0	0 %
52230	Uniform Rental & Laundry	1,470	1,002	875	875	875	0	0 %
52270	Insurance	881	809	923	475	438	(485)	(52.55)%
52520	Phone (LD/cell/blackberry)	918	695	700	1,110	700	0	0 %
52650	Travel & Training	502	470	500	500	500	0	0 %
52750	Equipment Maintenance	4,050	5,199	4,710	4,250	4,250	(460)	(9.77)%
52810	Water Meter Repairs	424	195	3,540	3,040	4,000	460	12.99 %
53000	Office Supplies	67	0	200	100	200	0	0 %
53100	Operating Supplies	407	1,251	1,000	1,000	1,000	0	0 %
53101	Safety Supplies	850	578	850	850	850	0	0 %
53290	Non Cap Equipment (< 5000)	1,045	1,100	0	0	0	0	0 %
53560	Meter Supplies	87,400	51,080	45,000	45,000	45,000	0	0 %
53610	Small Tools	176	131	200	100	200	0	0 %
	TOTAL CONTRACTUAL AND MATERIALS	**98,191**	**62,510**	**59,498**	**57,300**	**64,089**	**4,591**	**7.7 %**
57110	Garage repairs pd to city gar.	2,769	4,433	4,000	4,000	4,000	0	0 %
57115	Fuel expense pd to city gar.	8,888	4,835	8,000	5,050	8,000	0	0 %
57120	Service Center Building Reimb.	9,262	8,928	5,503	5,503	3,763	(1,740)	(31.62)%
57200	Reimbursement to IT Fund	3,415	3,246	2,900	2,900	3,300	400	13.79 %
	TOTAL INTERFUND SERVICES USED	**24,333**	**21,442**	**20,403**	**17,453**	**19,063**	**(1,340)**	**(6.6%)**
DEPARTMENT TOTAL		**405,775**	**285,315**	**233,516**	**225,914**	**242,557**	**9,041**	**3.9%**

Fund 560 Water
Dept 2090 Water - Debt Service

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
54100	Debt - Principal	200,000	0	334,000	235,587	245,587	(88,413)	(26.5%)
54120	Debt - Interest	4,773	0	157,000	12,610	124,429	(32,571)	(20.7%)
54170	Bond Costs	0	665,216	680,050	680,022	0	(680,050)	(100.0%)
TOTAL OTHER		**204,773**	**665,216**	**1,171,050**	**928,219**	**370,016**	**(801,034)**	**-68.4%**
DEPARTMENT TOTAL		**204,773**	**665,216**	**1,171,050**	**928,219**	**370,016**	**(801,034)**	**-68.4%**

Fund 565 Sewer
Dept 3001 Sewer - Administration

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	56,242	58,558	58,400	59,883	53,900	(4,500)	(7.71)%
51200	Overtime	395	0	0	0	0	0	0 %
51400	Longevity Pay	342	353	425	425	435	10	2.35 %
	TOTAL SALARIES AND WAGES	**56,979**	**58,912**	**58,825**	**60,308**	**54,335**	**(4,490)**	**(7.6%)**
51500	PERS	9,368	7,563	8,300	7,731	7,600	(700)	(8.43)%
51600	Health Insurance	3,493	3,947	6,200	5,226	5,400	(800)	(12.90)%
51610	Life Insurance	114	113	120	85	65	(55)	(45.83)%
51750	Workers Compensation	972	979	1,200	1,757	1,400	200	16.67 %
51800	Medicare	820	842	850	863	800	(50)	(5.88)%
	TOTAL FRINGE BENEFITS	**14,768**	**13,444**	**16,670**	**15,662**	**15,265**	**(1,405)**	**(8.4%)**
52000	Professional Services	404	0	0	0	0	0	0 %
52205	Dues & Memberships	0	0	160	160	160	0	0 %
52270	Insurance	248	230	249	108	99	(150)	(60.24)%
52520	Phone (LD/cell/blackberry)	644	487	860	500	860	0	0 %
52545	UPS & Express Mail	0	66	50	50	50	0	0 %
52650	Travel & Training	1,177	840	125	125	125	0	0 %
53000	Office Supplies	1,367	43	415	1,079	415	0	0 %
53100	Operating Supplies	556	1,283	500	500	500	0	0 %
53101	Safety Supplies	0	125	0	0	0	0	0 %
54405	Auction Fees	0	0	0	15	0	0	0 %
	TOTAL CONTRACTUAL AND MATERIALS	**4,397**	**3,074**	**2,359**	**2,537**	**2,209**	**(150)**	**(6.4%)**
58811	Transfer to Sewer Improvement	525,000	200,000	250,000	200,000	175,000	(75,000)	(30.00)%
58828	Transfer to Separation Pay Fd.	14,000	0	0	0	0	0	0 %
59100	Reimbursement to Sep Pay Fund	0	480	24,000	24,000	14,000	(10,000)	(41.67)%
	TOTAL OTHER	**539,000**	**200,480**	**274,000**	**224,000**	**189,000**	**(85,000)**	**(31.0%)**
59505	General Fund Admin. Reimb.	371,315	540,620	540,620	540,620	508,176	(32,444)	(6.00)%
	TOTAL OTHER	**371,315**	**540,620**	**540,620**	**540,620**	**508,176**	**(32,444)**	**(6.0%)**
57110	Garage repairs pd to city gar.	1,130	183	250	250	250	0	0 %
57115	Fuel expense pd to city gar.	749	223	650	650	650	0	0 %
57200	Reimbursement to IT Fund	4,830	10,402	2,720	2,720	3,483	763	28.05 %
59540	Interfund Postage Reimbursemt	2	66	60	60	60	0	0 %
59570	Interfund Revenue Collections	83,318	86,701	90,945	90,945	83,001	(7,944)	(8.73)%
	TOTAL INTERFUND SERVICES USED	**90,030**	**97,576**	**94,625**	**94,625**	**87,444**	**(7,181)**	**(7.6%)**
DEPARTMENT TOTAL		**1,076,489**	**914,105**	**987,099**	**937,752**	**856,429**	**(130,670)**	**-13.2%**

Fund 565 Sewer
Dept 3002 Sewer - Treatment Plant

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	307,948	317,099	339,000	290,657	343,620	4,620	1.36 %
51005	Temporary Seasonal Wages	2,236	3,266	0	0	0	0	0 %
51200	Overtime	8,263	4,041	6,700	14,951	7,000	300	4.48 %
51210	Holiday Overtime	145	134	0	2,637	0	0	0 %
51300	Holiday Pay	3,466	2,205	4,100	0	4,100	0	0 %
51400	Longevity Pay	4,260	4,398	4,900	4,900	5,000	100	2.04 %
	TOTAL SALARIES AND WAGES	**326,318**	**331,143**	**354,700**	**313,145**	**359,720**	**5,020**	**1.4 %**
51500	PERS	51,829	46,227	50,000	43,759	50,350	350	0.70 %
51600	Health Insurance	69,029	73,802	76,400	62,500	80,600	4,200	5.50 %
51610	Life Insurance	828	781	870	500	505	(365)	(41.95)%
51750	Workers Compensation	4,648	5,318	7,000	9,710	9,000	2,000	28.57 %
51800	Medicare	3,775	3,830	4,400	3,566	4,400	0	0 %
	TOTAL FRINGE BENEFITS	**130,109**	**129,958**	**138,670**	**120,035**	**144,855**	**6,185**	**4.5 %**
52010	Contractual Services	59,777	63,655	10,000	23,979	30,625	20,625	206.25 %
52205	Dues & Memberships	63	687	523	523	400	(123)	(23.52)%
52215	Advertising (Legal & Other)	34	0	40	40	40	0	0 %
52230	Uniform Rental & Laundry	2,302	2,088	3,010	2,100	2,200	(810)	(26.91)%
52270	Insurance	20,438	18,655	21,894	12,630	11,655	(10,239)	(46.77)%
52292	Equipment Rental	0	0	12,500	0	500	(12,000)	(96.00)%
52365	Inspections	876	946	2,980	2,500	2,655	(325)	(10.91)%
52375	Laboratory Fees	40,128	24,394	24,500	31,234	35,500	11,000	44.90 %
52380	Landfill Fees	2,494	3,092	2,050	2,050	2,050	0	0 %
52500	Utilities-not City of Sidney	189,956	167,624	194,000	194,000	204,200	10,200	5.26 %
52520	Phone (LD/cell/blackberry)	1,452	1,503	2,050	1,200	1,224	(826)	(40.29)%
52545	UPS & Express Mail	91	166	150	150	150	0	0 %
52600	Physical Fitness	93	647	0	0	0	0	0 %
52650	Travel & Training	8,267	5,313	4,200	4,200	4,200	0	0 %
52730	Building & Grounds Maintenance	711	474	500	500	500	0	0 %
52750	Equipment Maintenance	99,844	61,285	68,377	70,951	55,600	(12,777)	(18.69)%
52800	Improvement & Repairs	5,143	11,890	8,000	6,000	6,000	(2,000)	(25.00)%
53000	Office Supplies	233	589	1,200	700	1,200	0	0 %
53100	Operating Supplies	2,502	2,755	5,750	5,000	5,750	0	0 %
53101	Safety Supplies	3,080	6,493	7,850	4,850	4,850	(3,000)	(38.22)%
53150	Publication & Subscription	435	193	200	200	200	0	0 %
53290	Non Cap Equipment (< 5000)	8,138	0	11,000	11,000	6,000	(5,000)	(45.45)%
53520	Laboratory Supplies	5,402	4,937	9,700	5,000	8,000	(1,700)	(17.53)%
53550	Chemicals	64,778	85,602	77,000	62,384	88,569	11,569	15.02 %
53610	Small Tools	195	176	500	200	500	0	0 %
53620	Paint	2,125	319	2,000	500	1,000	(1,000)	(50.00)%
54420	Paid to Other Governments	13,446	8,952	15,435	15,435	12,935	(2,500)	(16.20)%
57000	City Utilities Charged to Dept	1,272	1,470	2,000	2,000	0	(2,000)	(100.00)%
57105	Stormwater Utility Fee	573	618	1,057	618	637	(420)	(39.74)%
	TOTAL CONTRACTUAL AND MATERIALS	**533,853**	**474,524**	**488,466**	**459,944**	**487,140**	**(1,326)**	**(0.3%)**
55000	Capital equipment	0	16,233	0	0	0	0	0 %
	TOTAL CAPITAL OUTLAY	**0**	**16,233**	**0**	**0**	**0**	**0**	**0 %**
57110	Garage repairs pd to city gar.	4,445	4,825	4,000	4,000	4,000	0	0 %
57115	Fuel expense pd to city gar.	4,234	2,428	4,725	4,725	4,725	0	0 %
57200	Reimbursement to IT Fund	15,974	21,552	20,825	20,825	23,750	2,925	14.05 %
59540	Interfund Postage Reimbursemt	106	51	150	150	150	0	0 %
	TOTAL INTERFUND SERVICES USED	**24,759**	**28,856**	**29,700**	**29,700**	**32,625**	**2,925**	**9.8 %**

Fund 565 Sewer
Dept 3002 Sewer - Treatment Plant

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
DEPARTMENT TOTAL		**1,015,040**	**980,715**	**1,011,536**	**922,824**	**1,024,340**	**12,804**	**1.3%**

Fund 565 Sewer
Dept 3003 Sewer - Collection

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	324,360	344,202	353,000	353,564	363,000	10,000	2.83 %
51200	Overtime	5,204	1,833	5,400	5,184	5,550	150	2.78 %
51210	Holiday Overtime	357	0	0	680	0	0	0 %
51400	Longevity Pay	5,487	4,655	7,400	7,400	7,600	200	2.70 %
51450	Temporary Supervisory Pay	52	69	200	144	195	(5)	(2.50)%
	TOTAL SALARIES AND WAGES	**335,461**	**350,759**	**366,000**	**366,972**	**376,345**	**10,345**	**2.8 %**
51500	PERS	51,023	48,811	51,100	50,600	53,000	1,900	3.72 %
51600	Health Insurance	57,677	61,232	61,200	62,930	70,000	8,800	14.38 %
51610	Life Insurance	871	895	950	663	550	(400)	(42.11)%
51750	Workers Compensation	4,212	5,356	7,200	10,214	9,400	2,200	30.56 %
51800	Medicare	4,698	4,883	5,300	5,095	5,500	200	3.77 %
	TOTAL FRINGE BENEFITS	**118,482**	**121,177**	**125,750**	**129,502**	**138,450**	**12,700**	**10.1 %**
52000	Professional Services	8,775	0	0	0	0	0	0 %
52215	Advertising (Legal & Other)	0	0	3,000	0	3,000	0	0 %
52230	Uniform Rental & Laundry	2,993	3,089	1,700	2,050	1,700	0	0 %
52270	Insurance	11,767	10,528	12,307	7,246	6,687	(5,620)	(45.67)%
52290	Rent	537	530	540	450	400	(140)	(25.96)%
52365	Inspections	0	0	400	0	400	0	0 %
52380	Landfill Fees	3,600	773	2,500	2,500	2,500	0	0 %
52390	Easements	578	0	0	0	0	0	0 %
52480	Household Inflow/Infiltration	2,653	74	0	0	0	0	0 %
52500	Utilities-not City of Sidney	19,007	17,561	17,000	17,000	17,000	0	0 %
52545	UPS & Express Mail	83	100	250	100	250	0	0 %
52600	Physical Fitness	33	0	0	0	0	0	0 %
52650	Travel & Training	2,138	500	500	500	500	0	0 %
52750	Equipment Maintenance	5,970	4,311	8,500	7,500	8,500	0	0 %
52800	Improvement & Repairs	9,821	5,321	6,953	6,953	6,953	0	0 %
52820	Sewer Lateral Repairs	316	1,893	6,000	4,019	6,000	0	0 %
53000	Office Supplies	81	62	150	100	150	0	0 %
53100	Operating Supplies	4,519	1,868	2,860	2,500	3,000	140	4.90 %
53101	Safety Supplies	1,550	1,337	1,750	1,750	1,750	0	0 %
53290	Non Cap Equipment (< 5000)	3,437	5,000	0	0	0	0	0 %
53570	Lift Station Parts	7,706	6,130	5,500	4,545	8,500	3,000	54.55 %
53572	Lift Station Odor Control	5,347	6,154	6,000	6,210	6,000	0	0 %
53610	Small Tools	364	400	400	400	400	0	0 %
53650	Construction Materials	3,773	4,363	3,500	3,780	9,500	6,000	171.43 %
57000	City Utilities Charged to Dept	272	101	0	150	150	150	100.00 %
	TOTAL CONTRACTUAL AND MATERIALS	**95,318**	**70,094**	**79,810**	**67,753**	**83,340**	**3,530**	**4.4 %**
55000	Capital equipment	0	845	0	0	0	0	0 %
	TOTAL CAPITAL OUTLAY	**0**	**845**	**0**	**0**	**0**	**0**	**0 %**
57110	Garage repairs pd to city gar.	21,717	14,225	8,593	11,000	12,000	3,407	39.65 %
57115	Fuel expense pd to city gar.	23,266	13,337	14,907	12,000	16,000	1,093	7.33 %
57120	Service Center Building Reimb.	10,249	9,884	8,250	8,250	5,641	(2,609)	(31.62)%
57200	Reimbursement to IT Fund	2,435	3,834	14,053	14,053	14,403	350	2.49 %
57300	Interfund Pavement Restoration	11,000	11,412	6,500	6,500	6,500	0	0 %
59540	Interfund Postage Reimbursemt	0	0	350	100	350	0	0 %
	TOTAL INTERFUND SERVICES USED	**68,668**	**52,692**	**52,653**	**51,903**	**54,894**	**2,241**	**4.3 %**
	DEPARTMENT TOTAL	**617,930**	**595,567**	**624,213**	**616,130**	**653,029**	**28,816**	**4.6%**

Fund 565 Sewer
Dept 3004 Sewer - Industrial Waste

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	112,775	110,822	117,000	116,063	121,800	4,800	4.10 %
51200	Overtime	1,716	295	610	610	625	15	2.46 %
	TOTAL SALARIES AND WAGES	**114,491**	**111,117**	**117,610**	**116,673**	**122,425**	**4,815**	**4.1 %**
51500	PERS	18,186	15,497	16,600	16,274	17,500	900	5.42 %
51600	Health Insurance	21,389	27,434	26,800	26,500	29,000	2,200	8.21 %
51610	Life Insurance	256	276	290	200	170	(120)	(41.38)%
51750	Workers Compensation	1,931	2,540	2,400	3,208	3,100	700	29.17 %
51800	Medicare	1,590	1,504	1,800	1,502	1,800	0	0 %
	TOTAL FRINGE BENEFITS	**43,353**	**47,251**	**47,890**	**47,684**	**51,570**	**3,680**	**7.7 %**
52205	Dues & Memberships	63	153	205	165	165	(40)	(19.51)%
52215	Advertising (Legal & Other)	43	53	150	150	150	0	0 %
52230	Uniform Rental & Laundry	568	556	640	600	700	60	9.38 %
52270	Insurance	117	126	118	27	25	(93)	(78.81)%
52375	Laboratory Fees	9,424	6,344	16,000	10,000	12,000	(4,000)	(25.00)%
52520	Phone (LD/cell/blackberry)	553	611	0	0	0	0	0 %
52545	UPS & Express Mail	0	0	50	0	50	0	0 %
52600	Physical Fitness	85	95	498	0	500	2	0.40 %
52650	Travel & Training	1,809	265	950	450	950	0	0 %
52750	Equipment Maintenance	6,716	4,542	5,250	4,450	7,200	1,950	37.14 %
53000	Office Supplies	192	182	300	300	200	(100)	(33.33)%
53100	Operating Supplies	1,881	576	1,400	900	1,000	(400)	(28.57)%
53101	Safety Supplies	208	238	500	300	500	0	0 %
53150	Publication & Subscription	83	0	150	0	150	0	0 %
53290	Non Cap Equipment (< 5000)	1,751	0	0	0	0	0	0 %
53520	Laboratory Supplies	3,386	3,504	4,500	3,929	4,500	0	0 %
53610	Small Tools	0	0	0	0	100	100	100.00 %
	TOTAL CONTRACTUAL AND MATERIALS	**26,880**	**17,243**	**30,711**	**21,271**	**28,190**	**(2,521)**	**(8.2%)**
57110	Garage repairs pd to city gar.	0	116	750	750	750	0	0 %
57115	Fuel expense pd to city gar.	0	0	860	0	860	0	0 %
59540	Interfund Postage Reimbursemt	437	8	250	100	150	(100)	(40.00)%
	TOTAL INTERFUND SERVICES USED	**437**	**124**	**1,860**	**850**	**1,760**	**(100)**	**(5.4%)**
DEPARTMENT TOTAL		**185,160**	**175,735**	**198,071**	**186,478**	**203,945**	**5,874**	**3.0%**

Fund 565 Sewer
Dept 3006 Sewer - Port Jefferson

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
52240	Printing	0	0	300	100	300	0	0 %
52500	Utilities-not City of Sidney	2,444	1,828	3,500	2,000	3,500	0	0 %
52750	Equipment Maintenance	1,000	3,699	1,500	1,425	1,500	0	0 %
52800	Improvement & Repairs	2,981	147	3,500	4,133	3,500	0	0 %
53100	Operating Supplies	3,271	2,422	1,735	1,735	2,500	765	44.12 %
53101	Safety Supplies	188	69	150	0	150	0	0 %
53290	Non Cap Equipment (< 5000)	2,808	2,789	2,619	2,800	2,800	181	6.91 %
53570	Lift Station Parts	1,652	1,701	3,446	2,265	3,200	(246)	(7.15)%
53610	Small Tools	555	0	500	0	500	0	0 %
	TOTAL CONTRACTUAL AND MATERIALS	**14,899**	**12,654**	**17,250**	**14,458**	**17,950**	**700**	**4.1 %**
55000	Capital equipment	35,219	0	10,000	10,000	10,000	0	0 %
	TOTAL CAPITAL OUTLAY	**35,219**	**0**	**10,000**	**10,000**	**10,000**	**0**	**0 %**
57115	Fuel expense pd to city gar.	0	0	400	0	400	0	0 %
59540	Interfund Postage Reimbursemt	402	507	500	500	500	0	0 %
	TOTAL INTERFUND SERVICES USED	**402**	**507**	**900**	**500**	**900**	**0**	**0 %**
DEPARTMENT TOTAL		**50,520**	**13,162**	**28,150**	**24,958**	**28,850**	**700**	**2.5%**

Fund 565 Sewer
Dept 3090 Sewer - Debt Service

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
54100	Debt - Principal	965,500	350,000	365,000	365,000	375,000	10,000	2.7 %
54120	Debt - Interest	331,986	292,611	277,299	277,299	261,330	(15,969)	(5.8%)
	TOTAL DEBT SERVICE	**1,297,486**	**642,611**	**642,299**	**642,299**	**636,330**	**(5,969)**	**-0.9%**
DEPARTMENT TOTAL		**1,297,486**	**642,611**	**642,299**	**642,299**	**636,330**	**(5,969)**	**-0.9%**

Fund 214 Stormwater
Dept 0740 Stormwater Maintenance

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	121,478	127,483	131,000	133,132	136,200	5,200	3.97 %
51005	Temporary Seasonal Wages	13,243	13,909	0	0	0	0	0 %
51200	Overtime	1,960	14	3,960	1,252	4,070	110	2.78 %
51210	Holiday Overtime	0	185	0	0	0	0	0 %
51400	Longevity Pay	2,350	3,348	2,700	2,700	2,700	0	0 %
	TOTAL SALARIES AND WAGES	**139,031**	**144,939**	**137,660**	**137,084**	**142,970**	**5,310**	**3.9 %**
51500	PERS	24,543	20,449	19,300	19,398	20,100	800	4.15 %
51600	Health Insurance	22,927	25,288	25,600	25,555	27,000	1,400	5.47 %
51610	Life Insurance	347	359	400	260	220	(180)	(45.00)%
51700	Unemployment Compensation	153	0	0	0	0	0	0 %
51750	Workers Compensation	3,378	2,386	2,700	3,904	3,600	900	33.33 %
51800	Medicare	2,061	1,992	2,000	1,913	2,100	100	5.00 %
	TOTAL FRINGE BENEFITS	**53,409**	**50,474**	**50,000**	**51,030**	**53,020**	**3,020**	**6.0 %**
52205	Dues & Memberships	0	500	0	0	0	0	0 %
52230	Uniform Rental & Laundry	552	467	825	500	825	0	0 %
52270	Insurance	1,303	1,698	1,963	1,263	1,165	(798)	(40.65)%
52380	Landfill Fees	1,256	0	0	0	0	0	0 %
52500	Utilities-not City of Sidney	3,402	1,571	2,200	2,200	2,200	0	0 %
52520	Phone (LD/cell/blackberry)	281	256	270	270	270	0	0 %
52650	Travel & Training	219	0	0	0	0	0	0 %
52680	Call-out Meals	123	0	250	0	250	0	0 %
52750	Equipment Maintenance	522	0	500	0	500	0	0 %
52800	Improvement & Repairs	2,545	460	30	530	0	(30)	(100.00)%
53100	Operating Supplies	941	258	970	970	1,000	30	3.13 %
53101	Safety Supplies	529	408	500	500	500	0	0 %
53610	Small Tools	101	47	250	100	250	0	0 %
53650	Construction Materials	10,337	4,388	4,000	5,460	7,000	3,000	75.00 %
	TOTAL CONTRACTUAL AND MATERIALS	**22,113**	**10,054**	**11,758**	**11,793**	**13,960**	**2,202**	**18.7 %**
57110	Garage repairs pd to city gar.	6,987	3,726	4,298	6,000	3,500	(798)	(18.56)%
57115	Fuel expense pd to city gar.	10,595	6,629	7,202	5,000	8,000	798	11.08 %
57120	Service Center Building Reimb.	8,565	9,884	8,250	8,250	5,641	(2,609)	(31.62)%
57300	Interfund Pavement Restoration	2,000	0	1,000	0	1,000	0	0 %
	TOTAL INTERFUND SERVICES USED	**28,147**	**20,239**	**20,750**	**19,250**	**18,141**	**(2,609)**	**(12.6%)**
DEPARTMENT TOTAL		**242,700**	**225,706**	**220,168**	**219,157**	**228,091**	**7,923**	**3.6%**

Fund 214 Stormwater
Dept 0741 Stormwater Monitoring

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	35,090	49,498	55,300	55,224	56,750	1,450	2.62 %
51200	Overtime	0	309	360	0	0	(360)	(100.00)%
TOTAL SALARIES AND WAGES		**35,090**	**49,807**	**55,660**	**55,224**	**56,750**	**1,090**	**2.0 %**
51500	PERS	6,275	6,396	7,900	7,711	8,000	100	1.27 %
51600	Health Insurance	10,856	12,463	13,700	13,605	14,500	800	5.84 %
51610	Life Insurance	109	127	145	99	85	(60)	(41.38)%
51750	Workers Compensation	679	957	1,100	1,584	1,500	400	36.36 %
51800	Medicare	471	680	850	753	850	0	0 %
TOTAL FRINGE BENEFITS		**18,389**	**20,622**	**23,695**	**23,752**	**24,935**	**1,240**	**5.2 %**
52205	Dues & Memberships	63	0	75	0	50	(25)	(33.33)%
52230	Uniform Rental & Laundry	328	282	275	275	370	95	34.55 %
52270	Insurance	20	30	21	5	4	(17)	(80.95)%
52465	Safety Education Expenses	300	300	500	500	1,400	900	180.00 %
52600	Physical Fitness	462	0	0	0	500	500	100.00 %
52650	Travel & Training	1,782	119	700	398	400	(300)	(42.86)%
52750	Equipment Maintenance	1,993	0	250	250	150	(100)	(40.00)%
53000	Office Supplies	26	0	260	260	100	(160)	(61.56)%
53100	Operating Supplies	0	61	340	340	300	(40)	(11.72)%
53101	Safety Supplies	97	120	500	400	400	(100)	(20.00)%
53150	Publication & Subscription	0	0	100	0	0	(100)	(100.00)%
53290	Non Cap Equipment (< 5000)	4,390	0	0	0	0	0	0 %
53610	Small Tools	0	0	0	0	25	25	100.00 %
54420	Paid to Other Governments	0	0	0	1,120	1,200	1,200	100.00 %
TOTAL CONTRACTUAL AND MATERIALS		**9,460**	**912**	**3,021**	**3,548**	**4,899**	**1,878**	**62.2 %**
57110	Garage repairs pd to city gar.	0	77	500	100	300	(200)	(40.00)%
57115	Fuel expense pd to city gar.	0	0	300	0	200	(100)	(33.33)%
57120	Service Center Building Reimb.	1,684	0	0	0	0	0	0 %
57200	Reimbursement to IT Fund	2,078	14,708	7,725	7,725	6,800	(925)	(11.97)%
59540	Interfund Postage Reimbursemt	4	0	25	25	25	0	0 %
59570	Interfund Revenue Collections	13,813	14,373	15,077	15,077	13,760	(1,317)	(8.74)%
TOTAL INTERFUND SERVICES USED		**17,579**	**29,158**	**23,627**	**22,927**	**21,085**	**(2,542)**	**(10.8%)**
DEPARTMENT TOTAL		**80,519**	**100,500**	**106,003**	**105,451**	**107,669**	**1,666**	**1.6%**

Fund 216 Transportation
Dept 0930 Shelby Public Transit

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	340,580	359,019	393,000	366,911	402,750	9,750	2.48 %
51200	Overtime	2,485	1,271	850	560	950	100	11.76 %
51400	Longevity Pay	3,144	3,245	3,500	3,500	3,520	20	0.57 %
	TOTAL SALARIES AND WAGES	**346,208**	**363,536**	**397,350**	**370,971**	**407,220**	**9,870**	**2.5 %**
51500	PERS	55,177	50,460	57,100	51,588	57,200	100	0.18 %
51600	Health Insurance	25,486	33,498	33,300	26,100	21,400	(11,900)	(35.74)%
51610	Life Insurance	573	573	615	423	355	(260)	(42.28)%
51750	Workers Compensation	5,751	5,776	8,100	11,193	10,300	2,200	27.16 %
51800	Medicare	4,931	5,157	6,000	5,338	6,000	0	0 %
	TOTAL FRINGE BENEFITS	**91,918**	**95,464**	**105,115**	**94,642**	**95,255**	**(9,860)**	**(9.4%)**
52000	Professional Services	1,500	2,360	8,000	8,000	8,400	400	5.00 %
52230	Uniform Rental & Laundry	0	3,667	0	0	0	0	0 %
52240	Printing	47	47	0	75	75	75	100.00 %
52265	Maintenance Services	0	6,300	3,500	4,200	4,800	1,300	37.14 %
52270	Insurance	8,320	10,737	12,608	7,657	7,066	(5,542)	(43.96)%
52280	Advertising Expense	993	338	169	169	300	131	77.73 %
52290	Rent	11,947	2,706	0	0	0	0	0 %
52365	Inspections	0	1,201	2,131	2,130	2,530	399	18.71 %
52386	Parking Fees	45	29	50	50	50	0	0 %
52401	Community Expenses	0	1,356	0	0	0	0	0 %
52487	Grant Reimbursable Exp	16,978	0	0	0	0	0	0 %
52500	Utilities-not City of Sidney	0	15,755	26,996	27,000	27,216	220	0.81 %
52520	Phone (LD/cell/blackberry)	2,477	3,157	2,190	2,500	2,244	54	2.47 %
52545	UPS & Express Mail	5	12	28	35	40	12	42.86 %
52650	Travel & Training	1,262	238	176	125	590	414	235.23 %
52730	Building & Grounds Maintenance	0	3,489	1,575	4,100	5,595	4,020	255.24 %
52750	Equipment Maintenance	285	1,581	5,368	5,400	3,450	(1,918)	(35.73)%
52860	Outside Repairs	6,233	740	2,883	2,883	3,150	267	9.28 %
53000	Office Supplies	1,329	1,894	900	900	600	(300)	(33.33)%
53100	Operating Supplies	3,298	6,874	2,500	2,500	1,800	(700)	(28.00)%
53101	Safety Supplies	473	1,040	200	1,047	350	150	75.00 %
53102	Safety Training	0	0	660	850	640	(20)	(3.03)%
53103	Safety Services	2,714	3,117	2,680	2,680	3,949	1,269	47.35 %
53200	Vehicle Fuel \ Oil \ Fluids pa	25	10	25	0	25	0	0 %
54000	Real Estate Taxes	0	0	2	2	0	(2)	(100.00)%
54405	Auction Fees	0	0	875	1,400	1,200	325	37.14 %
57000	City Utilities Charged to Dept	0	565	1,000	1,000	1,000	0	0 %
	TOTAL CONTRACTUAL AND MATERIALS	**57,931**	**67,212**	**74,516**	**74,703**	**75,070**	**554**	**0.7 %**
58810	Transfer to Transport Imprv Fd	120,600	0	18,160	18,160	0	(18,160)	(100.00)%
58828	Transfer to Separation Pay Fd.	1,490	0	0	0	0	0	0 %
59100	Reimbursement to Sep Pay Fund	0	25,300	10,000	10,000	0	(10,000)	(100.00)%
	TOTAL OTHER	**122,090**	**25,300**	**28,160**	**28,160**	**0**	**(28,160)**	**(100.0%)**
59505	General Fund Admin. Reimb.	0	0	31,632	31,632	40,896	9,264	29.29 %
	TOTAL OTHER	**0**	**0**	**31,632**	**31,632**	**40,896**	**9,264**	**29.3 %**
57110	Garage repairs pd to city gar.	50,414	47,229	45,917	50,000	50,400	4,483	9.76 %
57115	Fuel expense pd to city gar.	81,941	56,155	54,600	54,600	54,000	(600)	(1.10)%
57200	Reimbursement to IT Fund	11,293	11,023	11,300	11,300	13,450	2,150	19.03 %
59540	Interfund Postage Reimbursemt	182	179	200	120	150	(50)	(25.00)%
	TOTAL INTERFUND SERVICES USED	**143,830**	**114,586**	**112,017**	**116,020**	**118,000**	**5,983**	**5.3 %**
DEPARTMENT TOTAL		**761,978**	**666,098**	**748,790**	**716,128**	**736,441**	**(12,349)**	**-1.6%**

Fund 572 Airport
Dept 4045 Airport

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
52000	Professional Services	1,200	4,052	4,134	3,284	3,650	(484)	(11.7%)
52010	Contractual Services	17,843	33,075	36,314	38,889	37,255	942	2.6 %
52270	Insurance	12,704	14,446	14,417	12,855	12,780	(1,637)	(11.4%)
52292	Equipment Rental	0	0	4,350	4,350	1,400	(2,950)	(67.8%)
52300	Licenses & Permits	0	25	0	0	0	0	0.0 %
52325	Bank Fees	3,695	3,632	2,650	2,000	3,500	850	32.1 %
52500	Utilities-not City of Sidney	6,825	14,248	16,050	15,000	16,500	450	2.8 %
52520	Phone (LD/cell/blackberry)	1,796	3,169	2,800	2,800	2,880	80	2.9 %
52545	UPS & Express Mail	0	10	75	50	50	(25)	(33.3%)
52650	Travel & Training	215	144	500	300	500	0	0.0 %
52730	Building & Grounds Maintenance	7,434	13,141	4,826	4,827	4,900	74	1.5 %
52750	Equipment Maintenance	518	1,612	2,100	1,200	2,100	0	0.0 %
52752	Tank Maintenance	1,600	2,757	2,800	2,800	3,200	400	14.3 %
52800	Improvement & Repairs	4,491	2,830	4,500	3,400	4,500	0	0.0 %
53000	Office Supplies	19	15	500	100	500	0	0.0 %
53100	Operating Supplies	2,434	1,137	2,000	1,500	2,000	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	0	2,500	0	0	(2,500	(100.0%)
53910	Fuel Inventory	153,144	99,780	144,198	100,000	160,000	15,802	11.0 %
54000	Real Estate Taxes	20,884	20,809	24,835	24,835	25,000	165	0.7 %
54055	Sales Taxes	9,724	10,094	11,800	10,000	15,150	3,350	28.4 %
	TOTAL CONTRACTUAL AND MATERIALS	**244,526**	**224,976**	**281,349**	**228,190**	**295,865**	**14,517**	**5.2%**
59505	General Fund Admin. Reimb.	10,300	10,609	10,927	10,927	11,255	328	3.0 %
	TOTAL OTHER	**10,300**	**10,609**	**10,927**	**10,927**	**11,255**	**328**	**3.0%**
57110	Garage repairs pd to city gar.	3,923	9,774	5,112	6,000	5,000	(112	(2.2%)
57115	Fuel expense pd to city gar.	715	1,830	1,618	2,000	2,500	882	54.5 %
59540	Interfund Postage Reimbursemt	98	42	50	0	0	(50)	(100.0%)
	TOTAL INTERFUND SERVICES USED	**4,736**	**11,646**	**6,780**	**8,000**	**7,500**	**720**	**10.6%**
DEPARTMENT TOTAL		**259,562**	**247,231**	**299,056**	**247,117**	**314,620**	**15,565**	**5.2%**

Fund 574 Yard Waste
Dept 4031 Solid Waste - Yard Waste

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
52000	Professional Services	4,895	6,802	6,210	6,210	6,300	90	1.4 %
52270	Insurance	9,193	6,633	7,818	4,172	3,850	(3,968	(50.8%)
52446	Big Item Pickup	22,395	24,459	27,525	27,525	28,000	475	1.7 %
52447	Yard Waste Pickup	77,488	90,274	67,500	74,842	53,800	(13,700	(20.3%)
52448	Yard Waste Bag Expense	0	961	1,500	1,974	1,500	0	0.0 %
52449	Yard Waste Tags Expense	0	0	0	1,700	1,250	1,250	100.0 %
52540	Postage pd to 3rd Parties	0	0	790	790	0	(790	(100.0%)
	TOTAL CONTRACTUAL AND MATERIALS	**113,971**	**129,129**	**111,343**	**117,213**	**94,700**	**(16,643)**	**-14.9%**
57110	Garage repairs pd to city gar.	4,153	6,048	5,000	6,000	5,000	0	0.0 %
57115	Fuel expense pd to city gar.	4,566	3,005	2,000	2,685	2,000	0	0.0 %
57120	Service Center Building Reimb.	14,465	13,949	0	0	0	0	0.0 %
	TOTAL INTERFUND SERVICES USED	**23,184**	**23,003**	**7,000**	**8,685**	**7,000**	**0**	**0.0%**
DEPARTMENT TOTAL		**137,155**	**152,131**	**118,343**	**125,898**	**101,700**	**(16,643)**	**-14.1%**

Fund 575 Solid Waste
Dept 4030 Solid Waste - Administration

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
52380	Landfill Fees	1,464	1,724	2,500	2,000	2,500	0	0.0 %
52442	Residential Pick Up	904,362	930,323	970,000	970,000	1,014,000	44,000	4.5 %
52443	Recycling Disposal	0	23,288	46,800	46,575	47,510	710	1.5 %
53100	Operating Supplies	1,572	4,618	0	0	0	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**907,398**	**959,952**	**1,019,300**	**1,018,575**	**1,064,010**	**44,710**	**4.4%**
59505	General Fund Admin. Reimb.	15,384	23,302	43,260	43,260	40,375	(2,885)	(6.7%)
TOTAL OTHER		**15,384**	**23,302**	**43,260**	**43,260**	**40,375**	**(2,885)**	**-6.7%**
59515	Interfund Copy Reimbursement	0	435	0	150	0	0	0.0 %
59570	Interfund Revenue Collections	83,318	86,701	90,945	90,945	83,001	(7,944)	(8.7%)
TOTAL INTERFUND SERVICES USED		**83,318**	**87,136**	**90,945**	**91,095**	**83,001**	**(7,944)**	**-8.7%**
DEPARTMENT TOTAL		**1,006,100**	**1,070,390**	**1,153,505**	**1,152,930**	**1,187,386**	**33,881**	**2.9%**

Fund 576 Swimming Pool
Dept 4050 Swimming Pool

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51005	Temporary Seasonal Wages	83,071	70,416	71,000	67,191	70,500	(500)	(0.7%)
51200	Overtime	0	277	0	9	0	0	0.0 %
TOTAL SALARIES AND WAGES		**83,071**	**70,693**	**71,000**	**67,200**	**70,500**	**(500)**	**-0.7%**
51500	PERS	11,630	9,897	10,000	9,408	9,900	(100)	(1.0%)
51750	Workers Compensation	1,423	1,468	1,500	2,185	1,800	300	20.0 %
51800	Medicare	1,205	1,025	1,100	975	1,100	0	0.0 %
TOTAL FRINGE BENEFITS		**14,258**	**12,391**	**12,600**	**12,568**	**12,800**	**200**	**1.6%**
52000	Professional Services	578	394	600	428	600	0	0.0 %
52240	Printing	325	104	526	526	355	(171)	(32.5%)
52270	Insurance	2,181	1,860	2,193	1,192	1,100	(1,093)	(49.8%)
52280	Advertising Expense	545	394	344	345	320	(24)	(7.0%)
52300	Licenses & Permits	905	1,045	1,075	1,045	1,075	0	0.0 %
52325	Bank Fees	0	0	0	103	0	0	0.0 %
52500	Utilities-not City of Sidney	7,435	7,925	7,470	8,100	8,100	630	8.4 %
52650	Travel & Training	115	0	96	31	120	24	25.0 %
52730	Building & Grounds Maintenance	17	191	69	100	250	181	262.3 %
52750	Equipment Maintenance	1,129	753	2,000	1,800	2,000	0	0.0 %
52800	Improvement & Repairs	1,668	2,194	1,159	415	2,160	1,001	86.4 %
53000	Office Supplies	34	95	205	205	205	0	0.0 %
53100	Operating Supplies	2,523	2,568	2,575	2,575	2,575	0	0.0 %
53101	Safety Supplies	475	37	410	310	410	0	0.0 %
53290	Non Cap Equipment (< 5000)	3,062	0	0	0	2,450	2,450	100.0 %
53550	Chemicals	15,001	17,774	15,998	15,916	16,468	470	2.9 %
53620	Paint	222	281	350	0	350	0	0.0 %
57000	City Utilities Charged to Dept	6,018	3,573	8,100	4,200	8,100	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**42,235**	**39,188**	**43,170**	**37,291**	**46,638**	**3,468**	**8.0%**
DEPARTMENT TOTAL		**139,564**	**122,271**	**126,770**	**117,059**	**129,938**	**3,168**	**2.5%**

Fund 680 Service Center Building
Dept 5180 Service Center Building

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	11,640	10,187	3,900	2,529	0	(3,900)	(100.0%)
TOTAL SALARIES AND WAGES		**11,640**	**10,187**	**3,900**	**2,529**	**0**	**(3,900)**	**-100.0%**
51500	PERS	1,859	1,448	600	346	0	(600)	(100.0%)
51750	Workers Compensation	207	208	100	269	0	(100)	(100.0%)
51800	Medicare	169	148	60	37	0	(60)	(100.0%)
TOTAL FRINGE BENEFITS		**2,234**	**1,804**	**760**	**652**	**0**	**(760)**	**-100.0%**
52230	Uniform Rental & Laundry	226	454	103	200	0	(103)	(100.0%)
52265	Maintenance Services	4,858	442	4,200	4,200	4,800	600	14.3 %
52270	Insurance	5,314	5,079	3,363	3,363	3,104	(259)	(7.7%)
52300	Licenses & Permits	0	0	53	54	310	257	482.2 %
52365	Inspections	5,005	4,267	3,590	3,590	4,590	1,000	27.9 %
52500	Utilities-not City of Sidney	31,912	27,160	38,544	30,600	30,600	(7,944)	(20.6%)
52520	Phone (LD/cell/blackberry)	5,973	4,559	8,125	8,275	8,400	275	3.4 %
52545	UPS & Express Mail	856	901	722	152	0	(722)	(100.0%)
52730	Building & Grounds Maintenance	20,778	11,211	7,817	7,275	6,950	(867)	(11.1%)
52750	Equipment Maintenance	6,054	5,276	5,975	5,975	6,800	825	13.8 %
52800	Improvement & Repairs	14,651	32,497	15,750	10,350	9,500	(6,250)	(39.7%)
53000	Office Supplies	3,840	2,682	2,578	1,178	2,000	(578)	(22.4%)
53100	Operating Supplies	2,957	1,917	1,800	1,300	1,800	0	0.0 %
53101	Safety Supplies	0	0	25	0	0	(25)	(100.0%)
53150	Publication & Subscription	138	138	155	155	150	(5)	(3.2%)
53290	Non Cap Equipment (< 5000)	5,743	0	0	0	0	0	0.0 %
57000	City Utilities Charged to Dept	1,264	1,142	1,670	1,670	1,360	(310)	(18.6%)
57105	Stormwater Utility Fee	839	916	916	916	944	28	3.1 %
TOTAL CONTRACTUAL AND MATERIALS		**110,409**	**98,640**	**95,387**	**79,253**	**81,308**	**(14,079)**	**-14.8%**
55000	Capital equipment	15,800	6,217	30,000	50,000	0	(30,000)	(100.0%)
TOTAL CAPITAL OUTLAY		**15,800**	**6,217**	**30,000**	**50,000**	**0**	**(30,000)**	**-100.0%**
57110	Garage repairs pd to city gar.	1,616	1,110	2,090	3,400	3,600	1,510	72.2 %
57115	Fuel expense pd to city gar.	309	178	600	1,020	1,080	480	80.0 %
57200	Reimbursement to IT Fund	5,692	4,924	1,175	1,175	1,600	425	36.2 %
59515	Interfund Copy Reimbursement	5	0	20	0	0	(20)	(100.0%)
59540	Interfund Postage Reimbursemt	5	8	30	5	0	(30)	(100.0%)
TOTAL INTERFUND SERVICES USED		**7,628**	**6,219**	**3,915**	**5,600**	**6,280**	**2,365**	**60.4%**
DEPARTMENT TOTAL		**147,711**	**123,067**	**133,962**	**138,034**	**87,588**	**(46,374)**	**-34.6%**

Fund 682 Technology
Dept 5106 Information Technology

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Differencet	Budget to Budget 10-11 % Change
51000	Salaries & Wages	198,659	224,669	231,000	230,722	240,000	9,000	3.90 %
51200	Overtime	5,167	1,501	2,350	3,218	6,800	4,450	189.36 %
51210	Holiday Overtime	603	246	0	73	300	300	100.00 %
51450	Temporary Supervisory Pay	54	111	180	128	243	63	35.00 %
	TOTAL SALARIES AND WAGES	**204,483**	**226,528**	**233,530**	**234,141**	**247,343**	**13,813**	**5.9 %**
51500	PERS	31,434	31,705	32,600	32,677	34,500	1,900	5.83 %
51600	Health Insurance	23,708	26,596	29,200	29,100	34,000	4,800	16.44 %
51610	Life Insurance	506	552	555	408	340	(215)	(38.74)%
51750	Workers Compensation	2,578	3,254	4,600	6,534	6,150	1,550	33.70 %
51800	Medicare	2,914	3,242	3,400	3,351	3,600	200	5.88 %
	TOTAL FRINGE BENEFITS	**61,140**	**65,350**	**70,355**	**72,070**	**78,590**	**8,235**	**11.7 %**
52270	Insurance	266	283	272	62	57	(215)	(79.04)%
52520	Phone (LD/cell/blackberry)	2,266	1,905	2,100	2,100	2,100	0	0 %
52545	UPS & Express Mail	38	29	75	0	75	0	0 %
52550	Internet Access	39,056	43,229	39,100	39,100	40,100	1,000	2.56 %
52600	Physical Fitness	462	1,302	996	996	1,025	29	2.91 %
52650	Travel & Training	4,018	2,136	1,500	1,450	1,500	0	0 %
52750	Equipment Maintenance	8,829	10,770	13,200	11,500	18,100	4,900	37.12 %
52753	Software Maintenance	89,973	138,821	139,800	125,000	116,525	(23,275)	(16.65)%
52755	Non-Contract Maintenance	741	782	1,000	2,075	1,000	0	0 %
52870	Telephone System Repairs	1,315	431	2,000	1,950	2,000	0	0 %
53000	Office Supplies	1,471	1,196	1,400	1,390	1,400	0	0 %
53050	Software	14,165	13,267	2,000	2,000	2,000	0	0 %
53060	County Reimb Expenses	0	0	2,500	1,000	2,500	0	0 %
53100	Operating Supplies	1,288	3,695	1,200	1,190	1,200	0	0 %
53290	Non Cap Equipment (< 5000)	18,260	2,593	3,000	3,000	3,000	0	0 %
53930	Supplies Inventory	3,658	3,350	3,000	2,900	3,000	0	0 %
	TOTAL CONTRACTUAL AND MATERIALS	**185,806**	**223,788**	**213,143**	**195,713**	**195,582**	**(17,561)**	**(8.2%)**
55000	Capital equipment	63,181	27,622	0	0	28,000	28,000	100.00 %
	TOTAL CAPITAL OUTLAY	**63,181**	**27,622**	**0**	**0**	**28,000**	**28,000**	**100.0 %**
59515	Interfund Copy Reimbursement	3	16	0	0	0	0	0 %
59540	Interfund Postage Reimbursemt	14	1	0	0	0	0	0 %
	TOTAL INTERFUND SERVICES USED	**17**	**17**	**0**	**0**	**0**	**0**	**0 %**
DEPARTMENT TOTAL		**514,627**	**543,305**	**517,028**	**501,924**	**549,515**	**32,487**	**6.3%**

Fund 684 Revenue Collections
Dept 5130 Revenue Collections

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	0	302,265	309,000	300,245	303,000	(6,000)	(1.9%)
51005	Temporary Seasonal Wages	0	0	17,000	0	0	(17,000)	(100.0%)
51200	Overtime	0	376	1,500	624	1,500	0	0.0 %
51400	Longevity Pay	0	5,277	6,550	6,550	6,700	150	2.3 %
TOTAL SALARIES AND WAGES		**0**	**307,918**	**334,050**	**307,419**	**311,200**	**(22,850)**	**-6.8%**
51500	PERS	0	42,949	46,600	42,906	44,000	(2,600)	(5.6%)
51600	Health Insurance	0	56,842	56,400	55,859	60,000	3,600	6.4 %
51610	Life Insurance	0	828	870	612	550	(320)	(36.8%)
51700	Unemployment Compensation	0	0	0	3,675	4,000	4,000	100.0 %
51750	Workers Compensation	0	4,764	6,500	9,074	7,800	1,300	20.0 %
51800	Medicare	0	4,263	4,900	4,263	4,600	(300)	(6.1%)
TOTAL FRINGE BENEFITS		**0**	**109,646**	**115,270**	**116,389**	**120,950**	**5,680**	**4.9%**
52205	Dues & Memberships	0	20	20	20	20	0	0.0 %
52240	Printing	0	13,446	15,190	13,200	13,000	(2,190)	(14.4%)
52270	Insurance	0	1,139	1,250	671	619	(631)	(50.5%)
52292	Equipment Rental	0	403	306	306	306	0	0.0 %
52325	Bank Fees	0	7,412	8,500	9,474	9,800	1,300	15.3 %
52520	Phone (LD/cell/blackberry)	0	327	260	300	334	74	28.5 %
52540	Postage pd to 3rd Parties	0	15,847	30,577	30,808	28,300	(2,277)	(7.4%)
52545	UPS & Express Mail	0	23	25	142	150	125	500.0 %
52600	Physical Fitness	0	344	1,494	0	615	(879)	(58.8%)
52650	Travel & Training	0	1,160	1,046	325	1,200	154	14.7 %
52750	Equipment Maintenance	0	0	700	350	550	(150)	(21.4%)
53000	Office Supplies	0	4,155	3,320	5,500	6,000	2,680	80.7 %
53150	Publication & Subscription	0	338	2,400	1,400	2,100	(300)	(12.5%)
53290	Non Cap Equipment (< 5000)	0	78	2,000	2,000	2,225	225	11.3 %
TOTAL CONTRACTUAL AND MATERIALS		**0**	**44,692**	**67,088**	**64,496**	**65,219**	**(1,869)**	**-2.8%**
57200	Reimbursement to IT Fund	0	31,864	29,558	29,558	31,735	2,177	7.4 %
59515	Interfund Copy Reimbursement	0	95	0	1,450	1,000	1,000	100.0 %
59540	Interfund Postage Reimbursemt	0	10,312	4,903	6,000	6,500	1,597	32.6 %
TOTAL INTERFUND SERVICES USED		**0**	**42,271**	**34,461**	**37,008**	**39,235**	**4,774**	**13.9%**
DEPARTMENT TOTAL		**0**	**504,527**	**550,869**	**525,312**	**536,604**	**(14,265)**	**-2.6%**

Fund 685 Garage/Fleet Operations
Dept 5181 Garage & Fleet Operations

Account Number	Description	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 CM Budget	Budget to Budget Dollar Difference	Budget to Budget 10-11 % Change
51000	Salaries & Wages	145,815	153,990	161,500	160,807	169,000	7,500	4.6 %
51200	Overtime	794	1,120	1,100	1,321	1,200	100	9.1 %
51210	Holiday Overtime	0	0	0	175	0	0	0.0 %
51450	Temporary Supervisory Pay	57	0	100	82	105	5	5.0 %
TOTAL SALARIES AND WAGES		**146,667**	**155,109**	**162,700**	**162,385**	**170,305**	**7,605**	**4.7%**
51500	PERS	23,446	21,624	22,700	22,657	24,000	1,300	5.7 %
51600	Health Insurance	30,110	33,802	36,100	35,986	38,200	2,100	5.8 %
51610	Life Insurance	414	413	500	297	260	(240)	(48.0%)
51750	Workers Compensation	2,426	2,441	3,200	4,555	4,250	1,050	32.8 %
51800	Medicare	2,113	2,234	2,400	2,297	2,500	100	4.2 %
TOTAL FRINGE BENEFITS		**58,510**	**60,515**	**64,900**	**65,792**	**69,210**	**4,310**	**6.6%**
52230	Uniform Rental & Laundry	1,415	1,548	1,675	1,700	1,675	0	0.0 %
52250	Auto Towing & Storage	0	91	100	100	100	0	0.0 %
52270	Insurance	719	561	615	271	250	(365)	(59.3%)
52300	Licenses & Permits	0	0	0	0	500	500	100.0 %
52520	Phone (LD/cell/blackberry)	208	260	505	300	285	(220)	(43.6%)
52545	UPS & Express Mail	44	14	200	50	200	0	0.0 %
52600	Physical Fitness	0	729	498	823	515	17	3.4 %
52650	Travel & Training	1,607	737	0	0	1,000	1,000	100.0 %
52671	Tool Allowance	3,600	3,603	0	2,250	0	0	0.0 %
52750	Equipment Maintenance	26,556	1,745	2,466	2,500	2,500	34	1.4 %
52753	Software Maintenance	2,964	2,956	3,839	3,000	3,200	(639)	(16.6%)
52860	Outside Repairs	25,965	9,975	16,295	5,500	18,000	1,705	10.5 %
53000	Office Supplies	609	289	600	600	600	0	0.0 %
53100	Operating Supplies	2,114	1,157	1,072	800	1,072	0	0.0 %
53101	Safety Supplies	442	956	800	800	800	0	0.0 %
53290	Non Cap Equipment (< 5000)	0	2,986	0	0	0	0	0.0 %
53610	Small Tools	1,762	2,164	1,000	1,500	2,000	1,000	100.0 %
53910	Fuel Inventory	370,596	237,301	302,500	285,000	302,500	0	0.0 %
53920	Parts Inventory	70,841	88,739	69,348	79,348	69,348	0	0.0 %
TOTAL CONTRACTUAL AND MATERIALS		**509,443**	**355,811**	**401,513**	**384,542**	**404,545**	**3,032**	**0.8%**
55000	Capital equipment	11,178	4,669	0	0	0	0	0.0 %
TOTAL CAPITAL OUTLAY		**11,178**	**4,669**	**0**	**0**	**0**	**0**	**0.0%**
57110	Garage repairs pd to city gar.	479	1,620	2,500	1,500	2,500	0	0.0 %
57115	Fuel expense pd to city gar.	1,618	1,271	1,500	1,500	1,500	0	0.0 %
57120	Service Center Building Reimb.	28,145	27,138	21,447	21,447	14,666	(6,781)	(31.6%)
57200	Reimbursement to IT Fund	6,131	5,755	5,753	5,753	6,953	1,200	20.9 %
59540	Interfund Postage Reimbursemt	2	0	30	0	30	0	0.0 %
TOTAL INTERFUND SERVICES USED		**36,375**	**35,785**	**31,230**	**30,200**	**25,649**	**(5,581)**	**-17.9%**
DEPARTMENT TOTAL		**762,173**	**611,889**	**660,343**	**642,919**	**669,709**	**9,366**	**1.4%**