

City of Sidney
Ohio



2013
Appropriation
Budget

GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Sidney

For the Fiscal Year Beginning

January 1, 2012



President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Sidney, Ohio for its annual budget for the fiscal year beginning January 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

CITY OF SIDNEY 2013 BUDGET

CITY COUNCIL MEMBERS

Michael Barhorst, Mayor
Martha Milligan, Vice-Mayor
Katie McMillan
Thomas Miller
Steve Wagner
Rufus "Rick" Sims
Janet Born

CITY MANAGER

Mark S. Cundiff

SENIOR DIRECTORS

Ginger S. Adams	Finance Officer
Gary Clough	Assistant City Manager / Public Works Director
Bradley Jones	Fire Chief
Kevin Gessler	Police Chief
Jeffrey Amick	Law Director / Prosecutor
Duane Gaier	Parks & Recreation Director
Barbara Dulworth	Community Services Director
Joyce Goubeaux	City Clerk

TABLE OF CONTENTS
2013 APPROPRIATION BUDGET

	Page #
I. INTRODUCTION	
Budget Message from Administration	1-1
Community Profile.....	1-8
Demographic Summary.....	1-10
Miscellaneous Statistics.....	1-11
Budget System Information.....	1-12
2011 Budget Preparation Schedule.....	1-14
II. BUDGET OVERVIEW	
Budgeted Revenues and Expenditures - By Fund Type	2-1
Budget Overview - All Funds	2-2
Budgeted Revenues and Expenditures - By Major/Non-Major Funds.....	2-4
Revenue and Expenditures - Multi-Year Comparison.....	2-5
Expenditures Multi-Year Comparison.....	2-6
Expenditures Analysis	2-7
Budgeted Expenditures by Function	2-8
Revenue Multi-Year Comparison.....	2-9
Major Revenue Sources	2-10
Debt Limits.....	2-21
Debt Capacity.....	2-22
Tax Increment Financing - Supported Debt.....	2-26
Organizational Chart.....	2-28
Summary of Staffing Plan by Fund.....	2-29
Staffing Plan.....	2-30
Comprehensive Plan:	
Excerpt from Comprehensive Plan.....	2-38
Implementation Strategies	2-41
Fund Structure.....	2-45
Fund Descriptions	2-46
Relationship Between Funds and City Departments.....	2-51
Statement of Financial Policy	2-52
III. GENERAL FUND	
Budgeted Statement of Receipts and Expenditures.....	3-1
Schedule of Expenditures by Department	3-2
Departmental Summaries:	
City Council	3-3
Administration	3-5
Finance	3-7
Law Director	3-9
Human Resources.....	3-10
County Auditor Deductions	3-12
Miscellaneous	3-13
Purchasing	3-14
City Hall	3-16
Police	3-18
Street Lighting	3-28
Fire	3-29
Municipal Court.....	3-36
Parks & Recreation	3-38
Urban Forestry.....	3-45
Senior Center.....	3-47
Planning	3-49

TABLE OF CONTENTS
2013 APPROPRIATION BUDGET

Building Inspection.....	3-51
Engineering.....	3-53
Public Works	3-55
Code Enforcement	3-56

IV. SPECIAL REVENUE FUNDS

Street Fund	
Budgeted Statement of Receipts and Expenditures.....	4-1
Departmental Summaries	4-2
State Highway Improvement Fund	4-10
County Auto License Fund	4-10
Municipal Income Tax Fund	4-11
Convention and Visitors' Bureau Fund	4-12
Insurance Fund	4-12
Separation Pay Fund	4-13
Parking Enforcement Fund.....	4-14
Drug Law Enforcement Fund	4-16
Law Enforcement Fund	4-16
Enforcement and Education Fund	4-17
E-911 Wireless Fund.....	4-17
Health Department Building Fund	4-18
Fire Loss Security Fund.....	4-18
Probation Grant Fund.....	4-19
Municipal Court Special Projects Fund	4-21
Indigent Driver Alcohol Treatment Fund	4-22
Indigent Driver Interlock and Alcohol Monitoring Fund	4-23
Indigent Driver Alcohol Treatment - Surplus Fund.....	4-23
Municipal Court Mental Health Grant Fund.....	4-24
Municipal Court Computer Fund.....	4-25
FEMA Grant Fund.....	4-25
Cemetery Fund	4-26
Cemetery Maintenance Fund	4-28
Mausoleum Maintenance Fund	4-28
C.D.B.G. Fund.....	4-29
C.D.B.G. Loan Fund.....	4-30
C.D.B.G. Program Income Fund.....	4-31
H.O.M.E. Program Income Fund.....	4-31
Neighborhood Stabilization Program Grant Fund.....	4-32
Moving Ohio Forward Fund.....	4-32
Capital Investment Fund.....	4-33
Imprest Cash Fund	4-33
TIF - Kuther Road Fund	4-34
TIF - Menards Fund	4-35
TIF - Echo Development Fund.....	4-36
Community Reinvestment Area (CRA) Fund	4-36

V. CAPITAL PROJECTS FUNDS

Capital Improvement Fund	
Budgeted Statement of Receipts and Expenditures.....	5-1
Estimated Annual Operating Impact.....	5-2
Five-Year Capital Improvement Program	5-3
Brookside Park Fund.....	5-7
Special Assessment Construction Fund	5-7

TABLE OF CONTENTS
2013 APPROPRIATION BUDGET

VI. ENTEPRISE FUNDS

Water Fund	
Budgeted Statement of Receipts and Expenditures.....	6-1
Departmental Summaries	6-2
Water Reserve Fund	
Budgeted Statement of Receipts and Expenditures.....	6-11
Estimated Annual Operating Impact.....	6-12
Five-Year Capital Improvement Program	6-13
Water Source Reserve Fund.....	6-15
ARRA Funds - Water Fund.....	6-16
Sewer Fund	
Budgeted Statement of Receipts and Expenditures.....	6-17
Departmental Summaries	6-18
Sewer Improvement Fund	
Budgeted Statement of Receipts and Expenditures.....	6-29
Estimated Annual Operating Impact.....	6-30
Five-Year Capital Improvement Program	6-31
Sewer OEPA Compliance Fund.....	6-33
Stormwater Fund	
Budgeted Statement of Receipts and Expenditures.....	6-34
Departmental Summaries	6-35
Stormwater Improvement Fund	
Budgeted Statement of Receipts and Expenditures.....	6-39
Five-Year Capital Improvement Program	6-40
Transportation Fund.....	6-41
Transportation Improvement Fund	
Budgeted Statement of Receipts and Expenditures.....	6-43
Five-Year Capital Improvement Program	6-44
ARRA Funds - Transportation Fund.....	6-45
Airport Fund	6-46
Airport Improvement Fund	
Budgeted Statement of Receipts and Expenditures.....	6-48
Five-Year Capital Improvement Program	6-49
Yard Waste Fund	6-50
Solid Waste Fund	6-51
Swimming Pool Fund	6-52

VII. INTERNAL SERVICE FUNDS

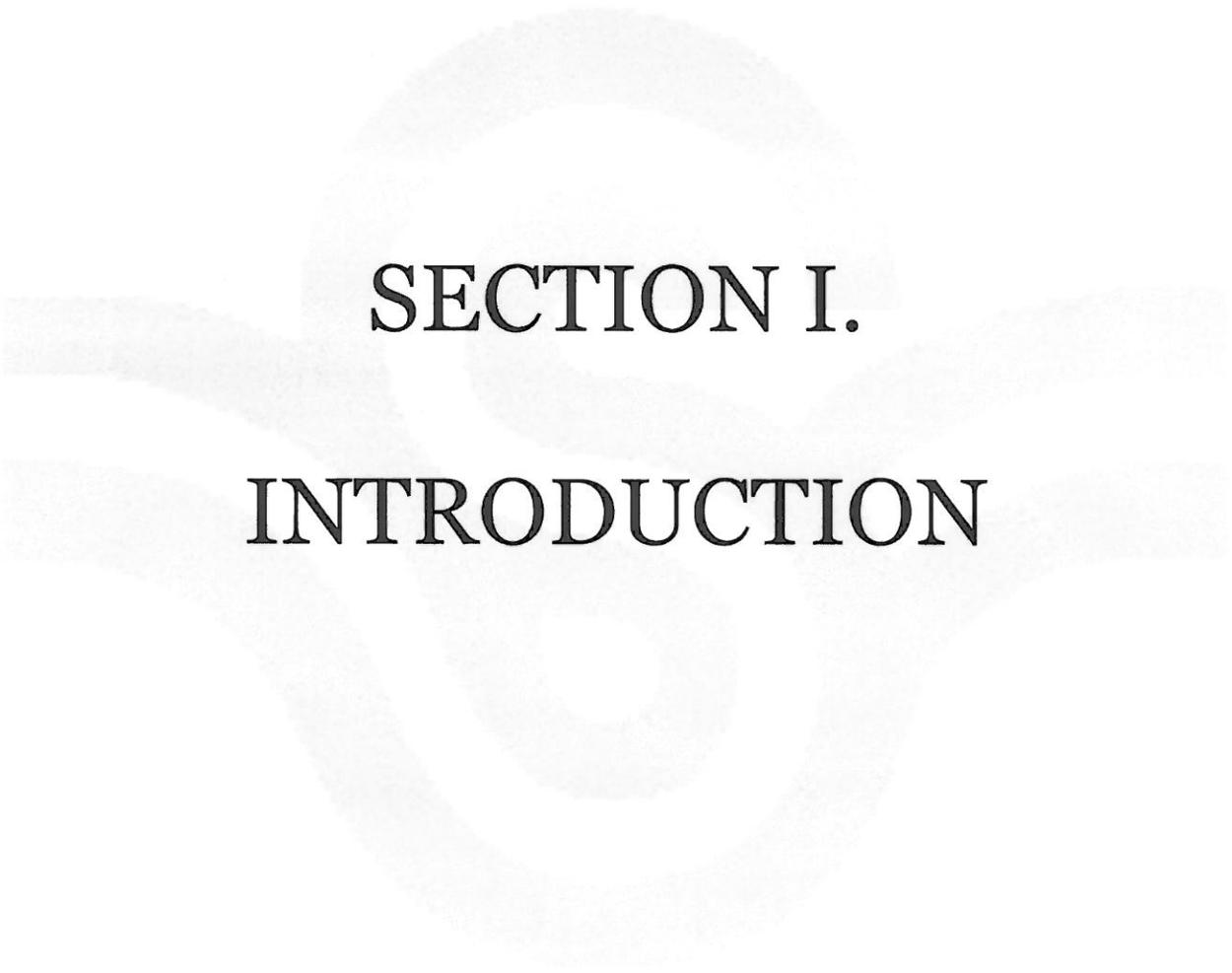
Service Center Building Fund.....	7-1
Information Technology Fund	7-3
Revenue Collection Fund	7-5
Garage/Fleet Operations Fund	7-7

VIII. FIDUCIARY FUNDS

Medical Reimbursement Fund	8-1
Port Jefferson Reserve Fund	8-1
River Clean Up Fund.....	8-2
C. Truster Flower Trust Fund.....	8-2

IX. APPENDIX: Budget Detail by account

Appendix A: Glossary.....	A-1
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SECTION I.

INTRODUCTION



City of Sidney

2013 Budget Message

TO: Honorable Mayor, Council Members and Citizens of the City of Sidney
FROM: Ginger Adams, Finance Officer
DATE: December 10, 2012

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 Financial 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, but can be found at this link: <http://www.sidneyoh.com/finance/Reports/2013-17%20five%20yrplan.pdf>.

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 2013 is \$42.5 million. This represents a 15.5% increase from the City's 2012 budget of \$36.8 million (see page 2-5). Most of this increase is attributable to budgeted capital outlay for the sewer treatment and collection system scheduled to comply with Ohio Environmental Protection Agency (EPA) regulatory requirements.
- The operating budget increases 1.4% from the 2012 operating budget. Together wages and benefits increase 0.7% from the 2012 budget. Amounts budgeted for contractual and materials remain relatively flat compared to 2012, increasing 0.4% from 2012 to 2013. Much of the 11.3% increase in interfund services used is attributable to higher fuel prices, more expensive repair costs of an aging fleet, necessary technology upgrades and replacements, and required Service Center building repairs.
- The 2013 proposed budget achieves all minimum cash reserves as required by the City's Financial Policies. Maintaining these reserves is an essential factor in the City achieving and maintaining its AA bond rating.
- The General Fund 2013 budget, excluding interfund transactions, is \$14,566,811, which is about \$3,000 less than the 2012 budget of \$14,569,747.
- Income tax collections reflect a decrease in 2012 of 1.8% as compared to 2011 collections and a rather flat 0.4% increase budgeted for 2013 collections. While the decline in income tax collections projected for 2012 is not likely to be as severe as originally budgeted, concern remains over future levels of income tax collections. The 2013 budget assumes that taxes withheld from employees will increase 2.0%, while taxes collected from business net profits will decline another 5%. Together this would result in an increase in total collections of 0.4% for 2013.
- In order to balance the State of Ohio's budget shortfall for the biennial period from July 2011 to June 2013, the State's budget included a reduction of Local Government Fund distributions to



City of Sidney

Ohio municipalities of 25% for the period from July 2011 to June 2012, followed by another 25% reduction effective July 2012. The State also eliminated the estate tax effective 2013. Finally, the State's budget bill effectively eliminated in 2012 the State's reimbursement of tangible personal property tax to Sidney, which was to have continued through 2018. The full effect of these reductions is reflected in the 2013 budget. Had the State not made those reductions, the General Fund's 2013 budgeted revenues would have been approximately \$823,000 higher.

No further reductions of Local Government Fund distributions are included in the 2013 budget.

- Given the uncertainty of future income tax levels and local government distributions, previous budget reductions remain in place.
- A significant sewer flow rate increase of 14% and a new flat monthly sewer fee of \$22 is included in 2013 to pay for sewer system changes required by the Ohio EPA. In 2011, Sidney was put on notice by the Ohio EPA that the City does not comply with EPA regulations and that considerable capital improvements would be needed to avoid potential fines and barriers to development. Specifically, the Ohio EPA is disallowing any bypass events during wet weather events. Rather than expand the current plant to handle all bypass events (which would essentially require a new plant be built), a three-pronged approach has been designed to achieve Ohio EPA compliance. This approach includes (1) implementing a new program to reduce inflow and infiltration (I&I) from private property, (2) increasing the removal of I&I from public property sources, and (3) expanding the wastewater treatment plant's capacity to handle 25 million gallons per day (mgd) during wet weather flows (up from current capacity of 13.5 mgd). To begin implementation of this program, capital outlay of about \$6 million and additional operating costs about \$300,000 were included in the 2013 budget.
- A significant water flow rate increase of 14% in 2013 is necessary to pay for water source protection and other water system and plant improvements of about \$1.7 million.

Budget Assumptions and Objectives

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

- *Slow economic recovery.* This is reflected in the income tax collections projection of a 1.8% decrease in 2012 followed by 0.4% increase in 2013. After the last economic recession, resulting in a 20% decline in income tax collections from 2007 to 2009, the recovery in 2010 and 2011 was largely due to increases in taxes collected from business net profits. While those increases provided welcome relief, collections from this source have historically been a rather volatile source, subject to upward, as well as downward, swings from year to year. The original 2012 budget assumed that taxes collected from business net profits would decrease 20% while taxes withheld from employees would increase 1% in 2012. Thus far, results indicate the decline in 2012 will not be as severe as originally budgeted, lending itself to the 1.8% projected decline for 2012. This budget assumes that in 2013 taxes withheld from employees will increase 2.0%, while taxes collected from business net profits will decline another 5%. Together this would result in an increase in total collections of 0.4% for 2013.
- *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.



City of Sidney

- *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.* Utility user fee increases are consistent with those proposed in the 2013-2017 Five-Year Plan recently adopted by Council. Flow rates would increase approximately 14% for water and 14% for sewer. A new flat monthly sewer fee of \$22 per sewer connection will be added. The stormwater fee would increase from \$0.89 per equivalent unit to \$0.92. The increase included in this budget for curbside refuse pick-up and for trash bags is about 9% to be effective April 1, 2013. The rate increase for refuse is necessary to pay for the previously subsidized portion of the big item pick-up and yard waste. The proposed increases in water, sewer and stormwater would cost the low volume user approximately \$24 per month and the average family of four about \$28 a month. The proposed increase in curbside refuse pick-up would cost the user \$1.34 per month. Trash bags would increase \$0.25 per bag.
- *Consistency with Five-Year Financial Plan.* Staffing levels in this budget are those endorsed by Council in the 2013 - 2017 Five-Year Financial Plan. It is anticipated that positions planned to be kept vacant will remain vacant during this budget period. No further staffing reductions are included. Likewise, if vacancies occur in 2013, it is likely these positions would be filled. Three new positions will be added to the Sewer Fund to begin the program of inflow and infiltration reduction, as required by the Ohio EPA to meet regulatory compliance.
- *Service levels.* Previous budget reductions have negatively affected service levels in the ability to be responsive to customers' needs, in the maintenance of assets and infrastructure, etc. Various programs have been eliminated, or substantially reduced, including recreation programs, police community resource programs, and others. With reduced staffing levels, it becomes more of a challenge to continue all of the services currently provided or to maintain service levels. Given the current uncertain economic outlook, previous service reductions have been kept in place.

Should the City experience another recession or financial difficulty that would cause fund balances to fall below our minimum cash reserves, City staff would return to Council with further reductions.

On the other hand, City staff will be developing an economic recovery plan to determine how and when previous reductions could be reinstated. This plan could be used as a "blueprint" for providing improved service levels as fund balances grow during periods of economic growth.

- *Wage adjustments.* Non-union employees will receive a 1% wage scale increase in 2013. This follows no wage scale increase in both 2010 and 2012. A wage scale increase of 1% has been included for members of both the police patrol officers and the communications technicians (dispatchers) unions (FOP) pursuant to collective bargaining agreements. Collective bargaining negotiations with police supervisors (FOP) are ongoing at budget preparation time. No wage (or associated fringe benefit) increases are included beyond June 16, 2012 for that group. The firefighters' current collective bargaining agreement provides wage scale increases to vary from 0% to 3%, depending upon income tax collection levels. Likewise, the collective bargaining agreement in place for public works' employees (AFSCME) includes wage scale adjustments of 0% to 1%, depending upon 2012 income tax collection levels.
- *Employee benefits.* A 6% increase in health insurance rates, following the annual renewal in October 2013, was included in this budget. 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



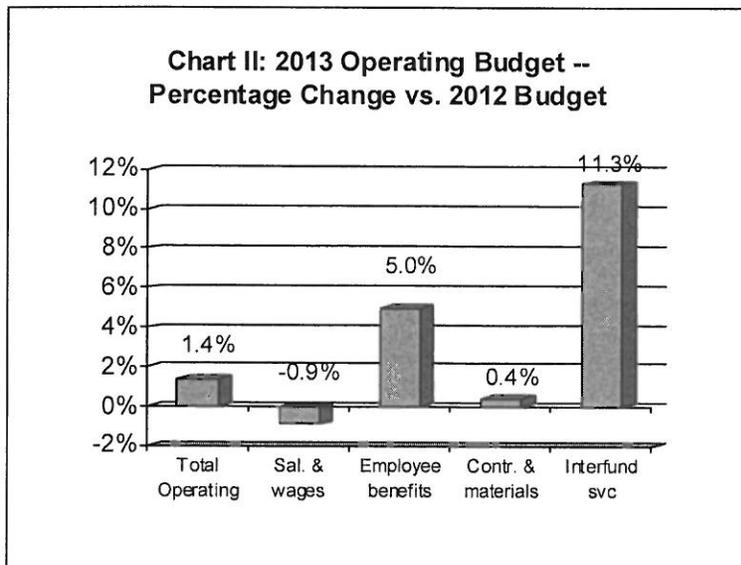
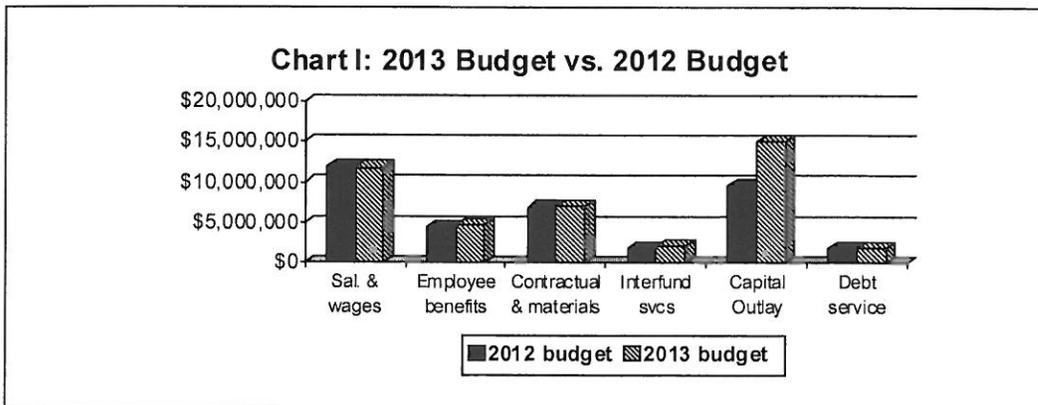
City of Sidney

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.

- *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.

Budget Overview

The total 2013 budget, excluding interfund transfers and reimbursements, internal service funds and agency funds, is \$42.5 million. (See detail at page 2-6.)

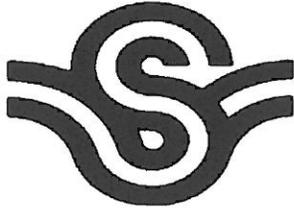


The 2013 budget for operating expenditures increases by 1.4%, compared to 2012 operating budget.

Salaries and wages decreased 0.9% from 2012 budget, while employee benefits increased 5.0%. Together wages and benefits increased 0.7% from 2012 budget.

Non-personnel contractual and materials budgets increased 0.4%. Interfund services used increased 11.3% from last year’s budget due to higher fleet repair costs and technology upgrades.

Note: To avoid “double-counting”, Chart I and Chart II exclude interfund transfers and reimbursements, agency funds, and internal service funds.



City of Sidney

General Fund

Total budgeted General Fund expenditures, excluding interfund transactions, will remain at 2012 levels decreasing about \$3,000 from \$14,569,747 in 2012 to \$14,566,811 in 2013. Wages and benefits are up from last year's budget a total of nearly \$88,000, or 0.7%. Contractual and material expenditures are down 2.8% from 2012 budget and 19.7% from 2008.

The General Fund balance is expected to be \$4.0 million at December 31, 2012 and at \$3.1 million at December 31, 2013, above required minimum cash reserves.

Water Fund

The 2013 Water Fund budget of \$2,734,098, excluding interfund transfers and reimbursements, represents an approximate \$51,000, or 1.9%, increase from its 2012 budget of \$2,683,328.

The Water Fund balance increases from an estimated \$489,648 as of January 1, 2013 to \$547,712 at December 31, 2013, above its minimum cash reserve.

A \$413,000 transfer to the Water Reserve Fund is budgeted in 2013 to fund water system capital outlays. Significant projects are discussed in the "Capital Improvements" section below.

Water user flow rates are budgeted to increase 14.0% in 2013 to fund budgeted capital improvements. This is consistent with the Five-Year Plan.

Sewer Fund

The 2013 Sewer Fund budget of \$2,752,658, excluding interfund transfers, increases 12.6% from its 2012 budget of \$2,444,102, largely due to adding a new department to implement the new inflow and infiltration reduction program required by the Ohio EPA.

A cash transfer of \$1,923,500 is to be made from the Sewer Fund to the Sewer Improvement Fund in 2013 to cover the major capital outlays of the sanitary sewer system, as discussed in the "Capital Improvements" section below.

New for 2013 is the first transfer from the Sewer Fund to the Sewer OEPA Compliance Fund for \$326,500. This represents the beginning of the funding plan for the improvements to the wastewater treatment plant and sewer collection system as required by the Ohio Environmental Protection Agency (EPA). Funds accumulated would be used to assist with the long-term debt financing of those projects.

The cash fund balance increases from an estimate of \$479,805 at January 1, 2013 to \$658,997 at the end of 2013, above its required minimum cash reserve.

Sewer user flow rates are budgeted to increase 14.0% in 2013. In addition, to fund the increased operating and capital costs required to maintain regulatory compliance, a new flat monthly \$22 fee per sewer connection will be added in 2013. This is consistent with the Five-Year Plan.

Capital Improvements

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



City of Sidney

Significant capital improvements planned for 2013 include:

- *Street resurfacing* is budgeted for a total of approximately \$589,000. The Capital Improvement Fund will fund \$494,000 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 \$494,000 paid from the Capital Improvement Fund, about \$94,000 is from the \$5 additional license fee effective January 1, 2009.)
- *ODOT's Urban Paving Program (including handicapped ramp updates and curb & gutter)* is budgeted for \$450,750 for State Route 47 from Vandemark Road to Fifth Avenue; the City's share is expected to be about \$174,750 .
- *Debt principal and interest payments* for the Monumental Building and Police Station account for about 16% of the Capital Improvement Fund 2013 budget.
- *Wapakoneta Avenue Reconstruction, Phase II*. With the reconstruction of Wapakoneta Avenue from I-75 to Parkwood Street complete, Phase II of the reconstruction from Parkwood Street to Russell Road will be accomplished in 2013. The multi-year project is expected to cost approximately \$1.7 million. After grants, the City's share to be paid from tax dollars is expected to be about \$183,000 over the three-year period 2011-2013. In conjunction with this reconstruction project, water main infrastructure will be replaced at a cost of \$197,000 and sanitary sewer lines (including all laterals) will be replaced at a budgeted cost of \$105,000. These utility projects will be paid for by water and sewer fees.
- *Replacement of Michigan Street bridge over the CSX Railroad*. This multi-year project is slated to begin design during 2013. Total cost is expected to be about \$1.5 million with ODOT Bridge Replacement grant funding of about \$819,000 anticipated. The design phase in 2013 is budgeted at \$260,000.
- *Ongoing rotation of police cruisers, replacement of police firearms and fire equipment upgrades* are planned to ensure public safety.
- *Water Source property acquisition* is expected to be finalized in 2013 with funding provided by lower cost Recovery Zone Economic Development bonds issued in late 2010. With nearly \$3 million invested in the water source project, \$190,000 is budgeted in 2013 to develop a water source protection plan as required by the Ohio EPA.
- *Wastewater Treatment Plant and Sewer Collection System Improvements* are budgeted at over \$6 million in 2013. Sidney was put on notice by the Ohio Environmental Protection Agency (OEPA) that the City did not comply with OEPA regulations and that considerable capital improvements would be needed to be made to the wastewater treatment plant and sewer collection system to avoid potential fines and barriers to development. These improvements are part of a multi-year plan to achieve compliance.
- *Airport runway shift*. The shift of one of the airport's runways is scheduled for 2013. The cost is estimated at \$2.0 million with 90% 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 \$7.1 million of its \$19.6 million unvoted legal debt capacity. Bonds issued for the Monumental Building improvements, the Police facility, and the Police and Fire prior pension costs are subject to the legal debt limits because their repayment comes from general tax revenues.



City of Sidney

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 2.0% of assessed value at December 31, 2011, 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. In both the Water Fund and the Sewer Fund, there will not be sufficient capacity to fund the long-term debt service of the entire water source project or Ohio EPA compliance projects until the year 2018. For this reason, the use of short-term debt is expected during the design and construction of the projects with long-term bond financing expected to occur in 2018.

A summary of all debt for the City of Sidney is presented on pages 2-19 through 2-25.

CITY OF SIDNEY COMMUNITY PROFILE

History

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

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

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

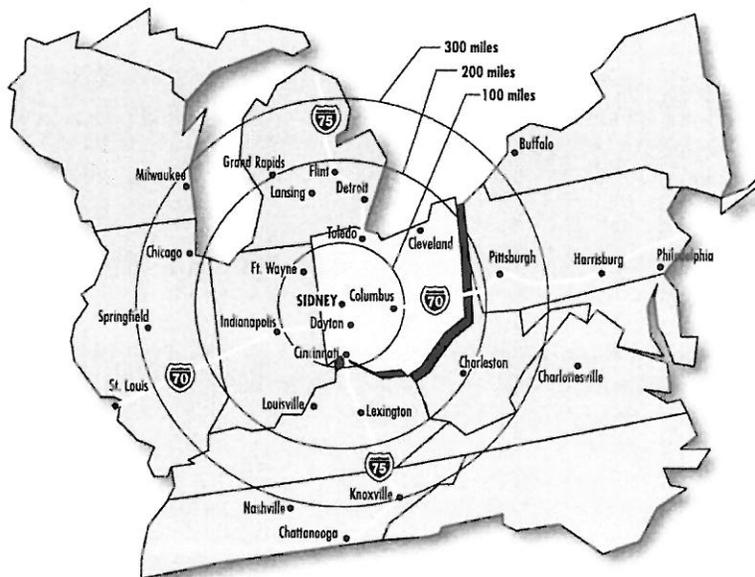
In the 1950's, another transportation element, the Interstate Highway, would play a significant role in the development of Sidney. Today, Interstate 75 connects Sidney with Canada to the north, and Florida to the south. Sidney has four interchanges with Interstate 75, providing quick and convenient access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

Sidney Today

The City averaged a 15.5% increase per decade from 1950 to 2000. The 2010 Census reported a total population of 21,229, an increase of 5.0% from the 2000 census.

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

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



CITY OF SIDNEY COMMUNITY PROFILE

Municipal Services and Facilities

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

Governmental Organization

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

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

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

**City of Sidney
Demographic Summary**

City of Sidney Historic Population Growth				
Year	Persons	Change	% Change - Decade	% Change - Annual
1950	11,491			
1960	14,663	3,172	27.6%	2.8%
1970	16,332	1,669	11.4%	1.1%
1980	17,657	1,325	8.1%	0.8%
1990	18,710	1,053	6.0%	0.6%
2000	20,211	1,501	8.0%	0.8%
2010	21,229	1,018	5.0%	0.6%

City of Sidney Age Distribution								
	1980		1990		2000		2010	
	Total	Pct. (%)						
Under 17	5,530	31.3%	5,384	28.8%	5,670	28.1%	5,771	27.2%
18-44	7,038	39.9%	7,878	42.1%	7,835	38.8%	7,265	34.2%
45-64	3,257	18.4%	3,219	17.2%	4,304	21.3%	5,562	26.2%
Over 65	1,832	10.4%	2,229	11.9%	2,402	11.9%	2,631	12.4%
Total	17,657	100.0%	18,710	100.0%	20,211	100.0%	21,229	100.0%
Median Age	28.4		31.5		33.9		36.1	

City of Sidney Per Capita Income	
2008-2010	\$ 18,628
1999	\$ 19,075

City of Sidney Historic Housing Growth				
Year	Housing Units	Change	% Change - Decade	% Change - Annual
1950	3,703			
1960	4,744	1,041	28%	3%
1970	5,430	686	14%	1%
1980	6,724	1,294	24%	2%
1990	7,044	320	5%	0%
2000	7,981	937	13%	1%
2010	9,265	1,284	16%	2%

Source: U.S. Census Bureau 1950-2010

CITY OF SIDNEY
MISCELLANEOUS STATISTICS
(December 2012)

Year of incorporation	1834	Form of government	Council/Manager
Area	12.05 square miles	Miles of streets	110.16 miles
Population (2010 census)	21,229	School Enrollment	3,585
		<i>(for Sidney City Schools)</i>	
		<i>Source: Sidney City Board of Education</i>	

Miles of water mains	123.225 miles	Parks & Recreation:	
		Number of:	
		Parks	16
Miles of storm sewers	76.537 miles	Park Shelters	43
		Baseball fields	5
Miles of sanitary sewers	125.05 miles	Basketball courts	15
		Soccer fields	12
		Pee wee Football fields	2
		Acres of park land	450
		Acres of public land	250
		Miles of bikeway	16.2

Unemployment Rate 6.9% for 2012
(for Shelby County)
Source: Ohio Dept of Job & Family Services

Principal Employers:

<i>Employer</i>	<i>Products or Services</i>	<i>Average Number of Employees</i>
Emerson Climate Technologies	Air compressor manufacturing	1,595
Wilson Memorial Hospital	Acute care facility	842
NK Parts Industries	Test, assemble and ship auto parts	574
Cargill	Soybean oil, restaurant products	426
Freshway Foods	Fresh cut produce, logistics	360
American Trim	Auto & appliance stamping	335
Wal Mart	Discount retail	283
Mama Rosa's Pizza, LLC	Refrigerated and frozen pizza, pizza crust and dough	268
Ross Castings	Aluminium die castings	249
Ferguson Construction	Construction-building contractor	235

Source: West Ohio Development Council

CITY OF SIDNEY BUDGETING SYSTEM INFORMATION

Budgetary Control System

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

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

Basis of Budgeting

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

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

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

Budget Process

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

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

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

CITY OF SIDNEY
BUDGETING SYSTEM INFORMATION

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

3. The *operating budget* is recommended to Council based upon the City-Manager-approved requests submitted by each department. The City Manager acts as budget officer for the City and submits a proposed operating budget to the City Council on an annual basis. Public hearings are held to obtain taxpayer input. The Council enacts the budget through passage of an ordinance. All funds of the City have annual budgets legally adopted by the City Council.

4. *Modifications to the budget* may be made from time to time during the budget year. The Statement of Financial Policy (see page 2-52) provides the permissible methods of amending the budget.

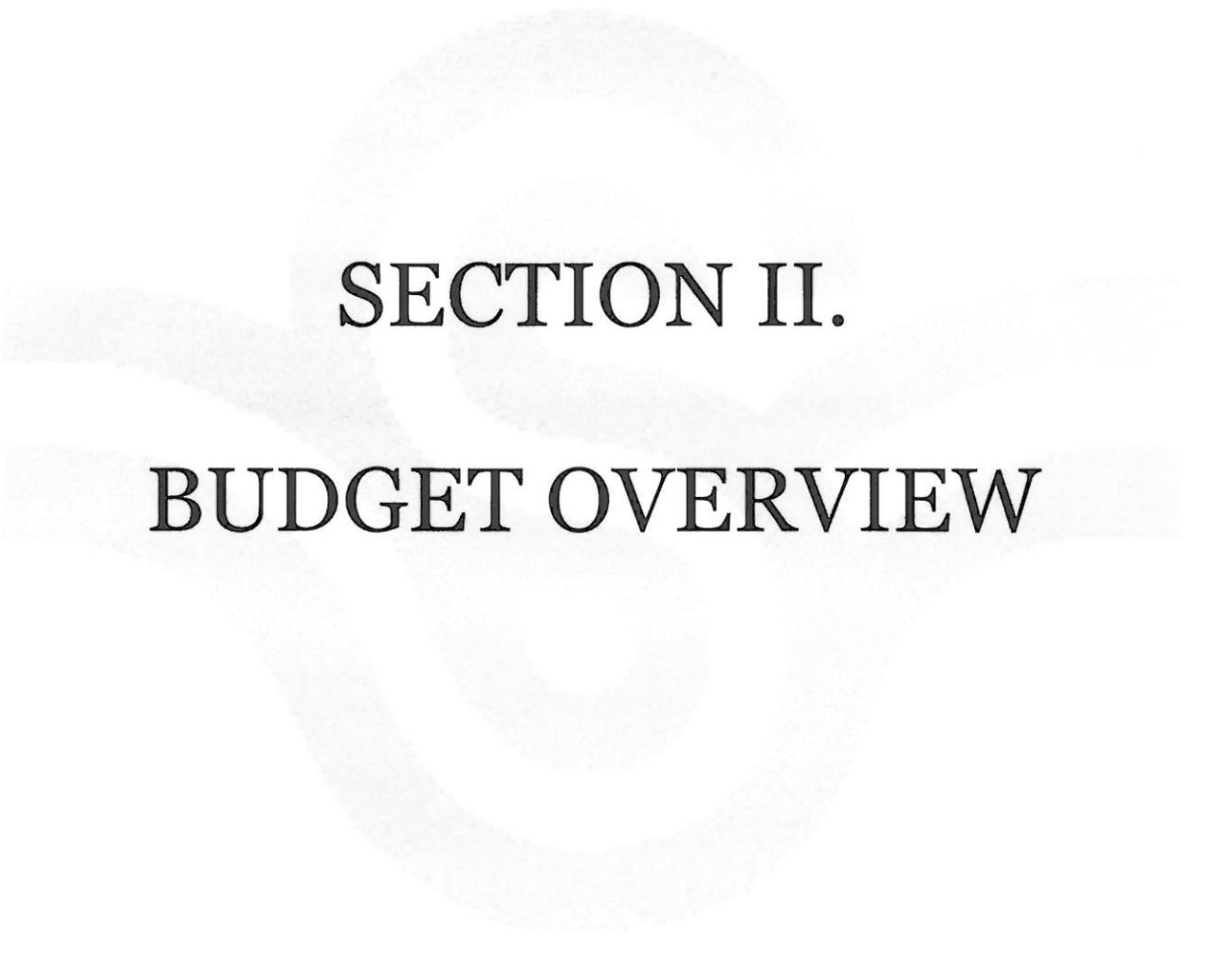
**CITY OF SIDNEY
2013 BUDGET PREPARATION SCHEDULE**

Five-Year Plan

<u>Date</u>	<u>Activity</u>	<u>Resp. Party</u>
June 5	Five-Year Plan forms distributed to Senior Directors	Finance Officer
Month of June	Senior Directors discuss Comprehensive Plan strategies with the City Manager	Sr Directors/City Manager
June 5 thru July 3	Complete Five-Year Plan forms. Return to Finance <i>no later than July 3, 2012</i>	Senior Directors
July 2 thru July 20	Finance to prepare Request Books & draft Five-Year Plan for upcoming meetings.	Finance
July 23 thru July 27	Review Five Year Plan documents in preparation for upcoming meetings	CM/ACM/FO
July 30 thru August 3	Meetings to discuss requests	CM/ACM/FO/Sr Dirs
August 6 thru August 10	Finance to incorporate Five Year Plan changes. Complete draft book.	Finance Officer
August 13 thru August 17	Review by City Manager	City Mgr / Finance
August 20 thru August 24	1) Final review by City Manager & Sr Dir 8/20-23; 2) Final plan document compiled 8/24	CM/Sr Dirs/Finance
August 27	Five-Year Financial Plan book given to City Council at Council Meeting	Finance Officer
August 27 thru August 31	Prepare for Council presentation on September 4, 2012	
September 4	Council review of plan	
September 10	Council review of plan - answer questions & ask for any changes	
September 24	Council adoption of Five-Year Plan Resolution	

Appropriation Budget

<u>Date</u>	<u>Activity</u>	<u>Resp. Party</u>
July 31	Worksheets necessary to prepare budget requests available on shared drive (s:\2013 budget).	Finance
July 31	Goals & Program Initiatives forms available on shared drive for Senior Directors	Finance
July 31 - August 27	Department heads & senior directors to input budget requests into Munis & complete worksheets (<i>Final Due Date to Finance = August 27th</i>)	senior directors
Month of August	Sr Directors discuss 2012 Goals & Program Initiatives with City Manager	city mgr / sr. dir.
August 28 - September 18	Finance to compile draft budget books AND draft budget for budget review meetings.	finance
September 19 - September 21	Review of budget books AND draft budget to prepare for budget review meetings	CM/ACM/Finance
September 24 - September 28	City Manager reviews budgets with Senior Directors	CM/Finance
October 1 thru October 5	Finance to incorporate changes from meetings into draft.	finance
October 8 thru October 12	Final preparation of the City Manager's budget	city mgr. / finance
October 15 thru October 23	Final review by City Manager and then Senior Directors	finance
October 24 thru October 26	Printing and assembly of document	finance
October 26	Budget distributed to Council	finance
October 29 thru November 2	Prepare for Council presentation on November 5, 2012	finance / sr directors
November 5	Council budget review	
November 12	Council budget review - answer questions & ask for any changes	
November 26	2013 Appropriation Ordinance - 1st reading	
December 10	2013 Appropriation Ordinance - adoption	



SECTION II.

BUDGET OVERVIEW

**City of Sidney
2013 Budget
Budgeted Revenues and Expenditures - by Fund Type**

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Fiduciary Funds	Internal Service Funds	Total
Revenue:							
Local Taxes	1,332,473	12,868,125	-	-	-	-	14,200,598
Intergovernmental	441,094	1,254,633	-	-	-	-	1,695,727
Assessments	235,600	500	40,000	1,000	-	-	277,100
Fees & Charges	1,559,092	332,322	-	12,092,665	-	68,340	14,052,419
Grants	39,423	476,194	2,080,400	2,706,057	-	-	5,302,074
Interest	50,000	6,550	-	55,597	20	-	112,167
Bond & Loan Proceeds	-	-	-	4,230,077	-	-	4,230,077
Other	139,130	39,628	103,000	104,235	163,000	2,208,816	2,757,809
Interfund Reimbursements In	11,220,218	146,000	2,578,133	3,029,140	-	-	16,973,491
Interfund Transfers In	-	333,000	-	190,671	-	-	523,671
Total Revenue	<u>15,017,030</u>	<u>15,456,952</u>	<u>4,801,533</u>	<u>22,409,442</u>	<u>163,020</u>	<u>2,277,156</u>	<u>60,125,133</u>
Expenditures:							
Salaries & Wages	8,352,327	813,344	-	2,655,040	-	762,368	12,583,079
Fringe Benefits	3,496,037	191,247	-	1,009,548	-	285,745	4,982,577
Contractual & Materials	2,681,653	843,233	-	3,478,284	180,100	944,747	8,128,017
Capital Outlay	-	587,431	3,926,005	10,519,245	-	149,000	15,181,681
Interfund Services Used	866,618	502,842	-	741,649	-	97,544	2,208,653
Debt Service	36,794	80,450	764,885	979,441	-	-	1,861,570
Interfund Reimbursements Out	-	12,721,149	497,216	3,697,126	-	58,000	16,973,491
Interfund Transfers Out	523,671	-	-	-	-	-	523,671
Total Expenditures	<u>15,957,100</u>	<u>15,739,696</u>	<u>5,188,106</u>	<u>23,080,333</u>	<u>180,100</u>	<u>2,297,404</u>	<u>62,442,739</u>
Increase/(Decrease) in Fund Balance	<u>(940,070)</u>	<u>(282,744)</u>	<u>(386,573)</u>	<u>(670,891)</u>	<u>(17,080)</u>	<u>(20,248)</u>	<u>(2,317,606)</u>
January 1, 2013 Cash Fund Balance - Projected	<u>4,034,539</u>	<u>3,384,822</u>	<u>738,148</u>	<u>4,562,296</u>	<u>37,200</u>	<u>99,881</u>	<u>12,856,887</u>
December 1, 2013 Fund Balance - Budgeted	<u>3,094,469</u>	<u>3,102,078</u>	<u>351,575</u>	<u>3,891,405</u>	<u>20,120</u>	<u>79,634</u>	<u>10,539,282</u>

2013 Budget
Budget Overview -- All Funds
Statement of Receipts, Expenditures and Fund Balances

	1/1/13 Projected Cash Fund Balance	FY 2012 Estimated Revenue	FY 2013 Interfund Transfers/ Reimb. In	Total Available Funds	FY 2013 Budgeted Expenditures	FY 2013 Interfund Transfers/ Reimb. Out	FY 2013 Interfund Services / Other	12/31/13 Cash Fund Balance	Over (Under) Target as a % of Budgeted Expenditures	
General Fund										
General	4,034,539	3,796,812	11,220,218	19,051,569	14,566,811	523,671	866,618	3,094,469	20%	181,107
Subtotal	4,034,539	3,796,812	11,220,218	19,051,569	14,566,811	523,671	866,618	3,094,469		
Special Revenue Funds:										
Street	222,885	1,081,777	209,000	1,513,662	974,821	205,035	164,077	169,729	15%	23,505
State Highway Improvement	408	80,556	-	80,964	-	79,000	-	1,964	--	-
County Auto License	49,702	95,000	-	144,702	95,000	-	-	49,702	--	-
Municipal Income Tax	650,000	12,680,633	-	13,330,633	-	12,420,790	259,843	650,000	--	-
Convention & Visitors Bureau	14,309	58,280	-	72,589	58,800	-	-	13,789	--	-
Insurance	34,550	-	25,000	59,550	25,000	-	-	34,550	--	-
Separation Pay	128,849	-	179,000	307,849	165,000	-	-	142,849	--	-
Parking Enforcement	66,354	17,400	-	83,754	18,158	10,868	250	54,478	20%	50,846
Drug Law Enforcement	25,409	8,800	-	34,209	10,000	-	-	24,209	--	-
Law Enforcement	20,142	8,000	-	28,142	10,750	-	-	17,392	--	-
Enforcement & Education	16,568	2,500	-	19,068	9,300	-	-	9,768	--	-
E-911 Wireless	162,277	35,000	-	197,277	16,000	-	26,650	154,627	--	-
Health Department Building	156,246	20,000	-	176,246	12,957	5,456	-	157,833	--	-
Fire Loss Security	-	-	-	-	-	-	-	-	--	-
Probation Grant	1,430	51,163	-	52,593	51,702	-	-	891	--	-
Municipal Court Special Projects	483,746	137,000	-	620,746	330,000	-	-	290,746	--	-
Indigent Driver Alcohol Treatment	20,744	18,000	-	38,744	15,000	-	-	23,744	--	-
Indigent Drivers Interlock & Alcohol Monitoring	35,470	15,800	-	51,270	14,000	-	-	37,270	--	-
Indigent Driver Alcohol Treatment - Surplus	25,000	-	-	25,000	25,000	-	-	-	--	-
Municipal Court Mental Health Grant	-	173,100	-	173,100	173,100	-	-	-	--	-
Municipal Court Computer	10,443	35,000	-	45,443	10,000	-	30,000	5,443	--	-
FEMA Grant	9	-	-	9	-	-	-	9	--	-
Cemetery	28,119	98,122	66,000	192,241	145,007	-	22,022	25,212	15%	3,461
Cemetery Maintenance	735,550	3,000	-	738,550	500	-	-	738,050	--	-
Mausoleum Maintenance	29,895	400	-	30,295	-	-	-	30,295	--	-
CDBG	110,955	132,250	-	243,205	131,250	-	-	111,955	--	-
CDBG Loan	9,974	10,428	-	20,402	15,000	-	-	5,402	--	-
CDBG Program Income	10,428	50	-	10,478	4,000	-	-	6,478	--	-
HOME Program Income	38,890	300	-	39,190	15,000	-	-	24,190	--	-
Neighborhood Stabilization	-	-	-	-	-	-	-	-	--	-
Moving Ohio Forward	-	85,681	-	85,681	85,681	-	-	-	--	-
Capital Investment	-	-	-	-	-	-	-	-	--	-
Imprest Cash	3,100	-	-	3,100	-	-	-	3,100	--	-
TIF - Kuther Road	49,045	27,893	-	76,938	20,425	-	-	56,513	--	-
TIF - Menards	234,930	96,620	-	331,550	83,692	-	-	247,858	--	-
TIF-Echo Development	6,999	4,699	-	11,698	-	-	-	11,698	--	-
CRA	2,395	500	-	2,895	562	-	-	2,333	--	-
Subtotal	3,384,822	14,977,952	479,000	18,841,774	2,515,705	12,721,149	502,842	3,102,078		

2013 Budget
Budget Overview – All Funds
Statement of Receipts, Expenditures and Fund Balances

	1/1/13 Projected Cash Fund Balance	FY 2012 Estimated Revenue	FY 2013 Interfund Transfers/ Reimb. In	Total Available Funds	FY 2013 Budgeted Expenditures	FY 2013 Interfund Transfers/ Reimb. Out	FY 2013 Interfund Services / Other	12/31/13 Cash Fund Balance	Over (Under) Target as a % of Budgeted Expenditures	
<u>Fiduciary Funds:</u>										
Medical Reimbursement	-	70,000	-	70,000	70,000	-	-	-	--	-
Pt. Jefferson Reserve	13,196	75,500	-	88,696	85,000	-	-	3,696	--	-
River Clean Up - Agency	21,374	17,500	-	38,874	25,000	-	-	13,874	--	-
C. Truster Flower Trust	2,630	20	-	2,650	100	-	-	2,550	--	-
Subtotal	37,200	163,020	-	200,220	180,100	-	-	20,120		
<u>Capital Projects Funds:</u>										
Capital Improvement	738,148	2,218,400	2,578,133	5,534,681	4,685,890	497,216	-	351,575	10%	55,342
Brookside Park	-	5,000	-	5,000	5,000	-	-	-	--	-
Special Assessment Construction	-	-	-	-	-	-	-	-	--	-
Subtotal	738,148	2,223,400	2,578,133	5,539,681	4,690,890	497,216	-	351,575		
<u>Enterprise Funds:</u>										
Water	489,648	3,927,013	-	4,416,661	2,734,098	915,496	219,355	547,712	20%	893
Water Reserve	1,465,274	95,094	413,000	1,973,368	1,726,668	-	-	246,700	10%	156,311
Water Source Reserve	1,415,429	6,000	-	1,421,429	-	-	-	1,421,429	--	-
ARRA Water Projects	-	-	-	-	-	-	-	-	--	-
Sewer	479,805	5,812,763	-	6,292,568	2,752,658	2,666,571	214,342	658,997	20%	108,465
Sewer Improvement	226,539	4,237,679	1,923,500	6,387,718	6,153,577	-	-	234,141	10%	72,965
Sewer OEPA Compliance	-	5,000	326,500	331,500	-	-	-	331,500	--	-
Stormwater	47,823	347,641	52,000	447,464	331,734	20,529	45,169	50,032	15%	272
Stormwater Improvement	5,083	-	113,600	118,683	113,600	-	-	5,083	--	-
Transportation	108,574	680,896	53,671	843,141	557,305	42,819	149,320	93,697	12%	26,820
Transportation Improvement	50,300	73,850	7,650	131,800	76,500	-	-	55,300	--	-
ARRA Funds - Transportation	1	-	-	1	-	-	-	1	--	-
Airport	12,687	346,574	35,000	394,261	347,956	15,934	11,425	18,946	--	-
Airport Improvement	34,514	2,204,010	244,890	2,483,414	2,448,900	-	-	34,514	--	-
Yard Waste	21,730	22,446	-	44,176	32,480	-	6,500	5,196	--	-
Solid Waste	183,474	1,345,805	-	1,529,279	1,231,066	35,777	95,538	166,898	10%	43,791
Swimming Pool	21,416	84,860	50,000	156,276	135,016	-	-	21,260	15%	1,008
Subtotal	4,562,296	19,189,631	3,219,811	26,971,738	18,641,558	3,697,126	741,649	3,891,405		
<u>Internal Service Funds:</u>										
Service Center Building	9,834	121,118	-	130,952	111,580	-	6,660	12,712	--	-
Technology	29,005	745,625	-	774,630	725,158	23,500	-	25,972	--	-
Revenue Collections	22,227	576,613	-	598,840	505,083	18,000	55,163	20,594	--	-
Garage/Fleet Operations	38,815	833,800	-	872,615	800,039	16,500	35,721	20,355	--	-
Subtotal	99,881	2,277,156	-	2,377,037	2,141,860	58,000	97,544	79,634		
GRAND TOTALS	12,856,887	42,627,971	17,497,162	72,982,020	42,736,924	17,497,162	2,208,653	10,539,282		

**City of Sidney
2013 Budget
Budgeted Revenues and Expenditures - Major Funds and Non-Major Funds**

	General Fund	Municipal Income Tax Fund	Capital Improvement Fund	Water Fund	Sewer Fund	Nonmajor Funds	Internal Service Funds	Total
Revenue:								
Local Taxes	1,332,473	12,680,633	-	-	-	187,492	-	14,200,598
Intergovernmental	441,094	-	-	-	-	1,254,633	-	1,695,727
Assessments	235,600	-	40,000	-	-	1,500	-	277,100
Fees & Charges	1,559,092	-	-	3,866,244	5,803,734	2,755,009	68,340	14,052,419
Grants	39,423	-	2,080,400	-	-	3,182,251	-	5,302,074
Interest	50,000	-	-	7,372	7,029	47,766	-	112,167
Bond & Loan Proceeds	-	-	-	-	-	4,230,077	-	4,230,077
Other	139,130	-	98,000	53,397	2,000	256,466	2,208,816	2,757,809
Interfund Reimbursements In	11,220,218	-	2,578,133	-	-	3,175,140	-	16,973,491
Interfund Transfers In	-	-	-	-	-	523,671	-	523,671
Total Revenue	15,017,030	12,680,633	4,796,533	3,927,013	5,812,763	15,614,005	2,277,156	60,125,133
Expenditures:								
Salaries & Wages	8,352,327	-	-	963,400	1,012,400	1,492,584	762,368	12,583,079
Fringe Benefits	3,496,037	-	-	370,234	441,802	388,759	285,745	4,982,577
Contractual & Materials	2,681,653	-	-	997,954	721,525	2,782,138	944,747	8,128,017
Capital Outlay	-	-	3,921,005	-	-	11,111,676	149,000	15,181,681
Interfund Services Used	866,618	259,843	-	219,355	214,342	550,951	97,544	2,208,653
Debt Service	36,794	-	764,885	402,510	576,931	80,450	-	1,861,570
Repayment of Bond Anticipation Notes	-	-	-	-	-	0	-	0
Interfund Reimbursements Out	-	12,420,790	497,216	915,496	2,666,571	415,418	58,000	16,973,491
Interfund Transfers Out	523,671	-	-	-	-	0	-	523,671
Total Expenditures	15,957,100	12,680,633	5,183,106	3,868,949	5,633,571	16,821,976	2,297,404	62,442,739
Increase/(Decrease) in Fund Balance	(940,070)	0	(386,573)	58,064	179,192	(1,207,971)	(20,248)	(2,317,606)
1/ 1/ 10 Cash Fund Balance - Projected	4,034,539	650,000	738,148	489,648	479,805	6,364,866	99,881	12,856,887
12/31/10 Fund Balance - Budgeted	3,094,469	650,000	351,575	547,712	658,997	5,156,895	79,634	10,539,282

**CITY OF SIDNEY - 2013 BUDGET
MULTI-YEAR COMPARISON**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	% inc/dec budget 2013 vs. 2012
<u>Revenue</u>						
Local Taxes	14,039,990	14,503,538	13,738,920	14,133,758	14,200,598	3.4%
Intergovernmental	2,312,345	2,243,450	2,108,233	2,049,580	1,695,727	-19.5%
Assessments	253,768	263,192	253,300	263,237	277,100	9.4%
Fees & Charges	10,208,292	10,329,953	11,104,633	10,938,020	13,984,079	25.9%
Grants	8,116,174	4,880,166	5,232,374	2,615,617	5,302,074	76.4%
Other	644,162	660,471	529,027	664,248	498,140	19.0%
Total Revenue	35,574,731	32,880,771	32,966,487	30,664,460	35,957,718	17.4%
<u>Operating</u>						
Salaries and Wages	(12,201,272)	(11,848,061)	(11,932,003)	(11,827,469)	(11,820,711)	-1.4%
Fringe Benefits	(4,466,109)	(4,418,895)	(4,474,167)	(4,367,049)	(4,696,832)	6.2%
Contractual and Materials	(5,897,738)	(6,013,497)	(6,974,622)	(6,730,893)	(7,003,170)	2.7%
Interfund Services Used	(1,801,780)	(1,830,593)	(1,897,031)	(1,922,143)	(2,111,109)	7.9%
Total Operating Expenditures	(24,366,899)	(24,111,046)	(25,277,823)	(24,847,554)	(25,631,822)	1.8%
<u>Capital</u>						
Capital Outlay	(9,718,929)	(6,787,402)	(9,644,234)	(6,775,895)	(15,032,681)	105.1%
Debt Service	(1,678,912)	(1,805,267)	(1,891,316)	(1,874,488)	(1,861,570)	-1.8%
Total Capital and Debt Service Expenditures	(11,397,841)	(8,592,669)	(11,535,550)	(8,650,383)	(16,894,251)	83.1%
Total Expenditures:	(35,764,740)	(32,703,715)	(36,813,372)	(33,497,938)	(42,526,073)	23.6%
Total Increase/(Decrease) in Fund Balance before Memo Balances:	(190,009)	177,056	(3,846,885)	(2,833,477)	(6,568,355)	
Memo data: Internal Service Funds:	62,551	(47,099)	(40,638)	(26,021)	(20,248)	
Memo data: Fiduciary Funds:	11,600	4,516	(7,900)	(10,500)	(17,080)	
Memo data: Bond/note/loan Net Proceeds	2,573,095	40,914	0	(5,471)	4,230,077	
Total Increase/(Decrease) in Fund Balance	2,462,927	180,447	(3,895,423)	(2,856,969)	(2,317,606)	

Notes: Interfund transfers and reimbursements are excluded from the totals (net to zero). Internal Service Funds are excluded from totals to avoid "double counting" of amounts.

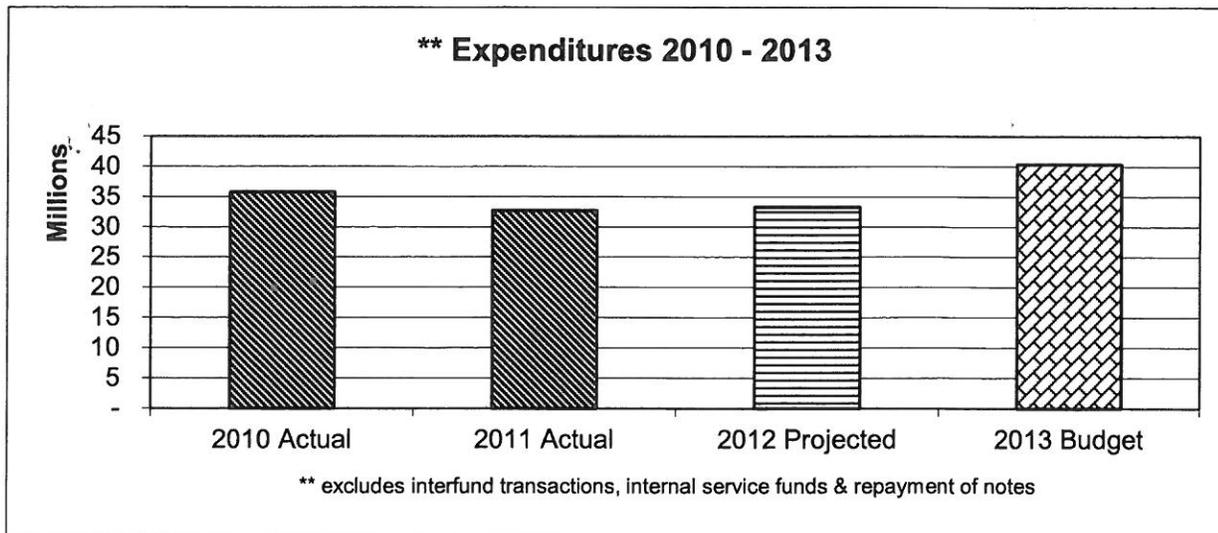
2012 budget includes appropriations added by supplemental appropriation ordinances throughout the year.

**CITY OF SIDNEY - 2013 BUDGET
EXPENDITURES *- MULTI-YEAR COMPARISON**

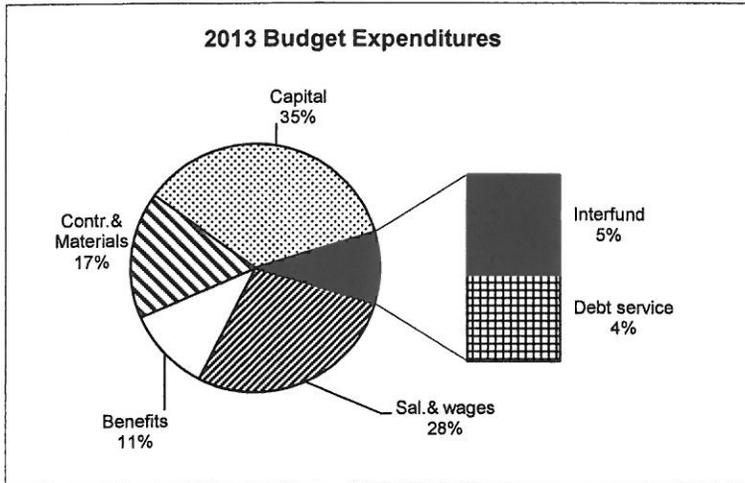
	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	% inc/dec vs. prior yr Budget
Salaries and Wages	12,201,272	11,848,061	11,932,003	11,827,469	11,820,711	-0.9%
Fringe Benefits	4,466,109	4,418,895	4,474,167	4,367,049	4,696,832	5.0%
Contractual and Materials	5,897,738	6,013,497	6,974,622	6,730,793	7,003,170	0.4%
Interfund Services Used	1,801,780	1,830,593	1,897,031	1,922,143	2,111,109	11.3%
	<u>24,366,899</u>	<u>24,111,046</u>	<u>25,277,823</u>	<u>24,847,454</u>	<u>25,631,822</u>	1.4%
Capital Outlay	9,718,929	6,787,402	9,644,234	6,775,895	15,032,681	55.9%
Debt Service	1,678,912	1,805,267	1,891,316	1,874,488	1,861,570	-1.6%
	<u>11,397,841</u>	<u>8,592,669</u>	<u>11,535,550</u>	<u>8,650,383</u>	<u>16,894,251</u>	46.5%
Subtotal	<u>35,764,740</u>	<u>32,703,715</u>	<u>36,813,372</u>	<u>33,497,838</u>	<u>42,526,073</u>	15.5%
Memo data: Internal Service Funds	1,779,067	1,931,224	2,008,153	2,056,312	2,239,404	
Memo data: Fidiciary Funds	129,095	160,969	178,600	178,600	180,100	
Memo data: Interfund transfers & reimbursements	14,135,886	15,441,973	15,398,932	15,635,715	17,497,162	
Memo data: Refinancing of debt	1,593,485	7,194,931	0	5,471	0	
Total	<u>53,402,273</u>	<u>57,432,812</u>	<u>54,399,057</u>	<u>51,373,935</u>	<u>62,442,739</u>	

Notes: Interfund transfers and reimbursements are excluded from the totals. Internal Service Funds are excluded from totals to avoid "double counting" of amounts.

2012 budget includes appropriations as adjusted upward or downward by supplemental appropriation ordinances throughout the year.



CITY OF SIDNEY - 2013 BUDGET EXPENDITURES * ANALYSIS

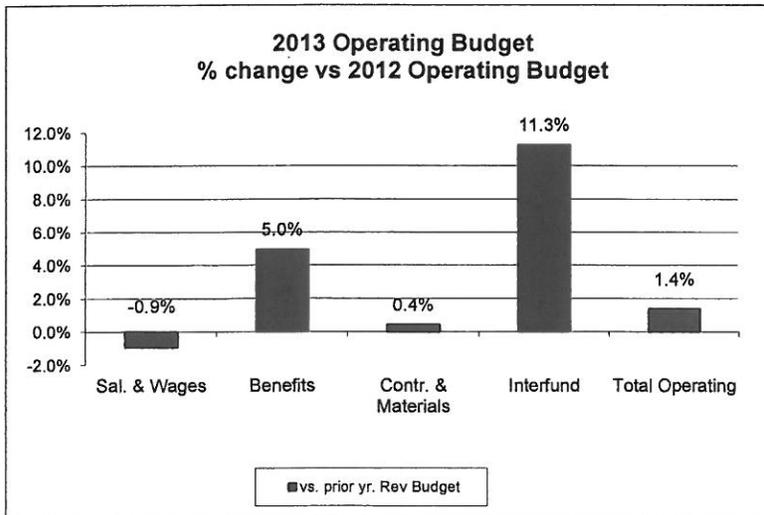
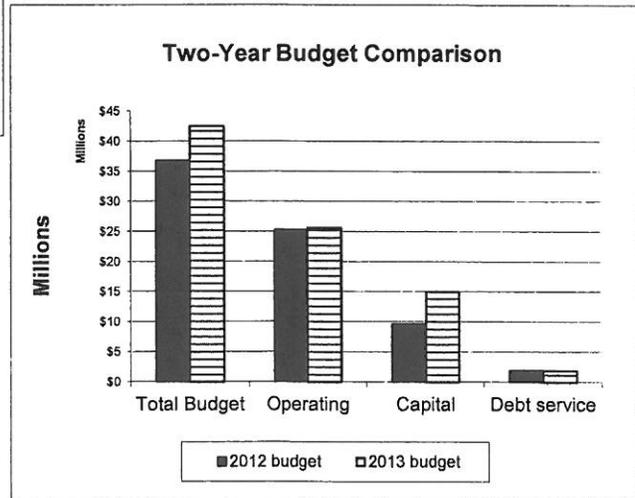


Wages and benefits comprise 39% of the total budget. Capital outlay and principal and interest payments to finance capital outlay make up 39% of the budget.

Total budget, excluding agency funds, internal service funds and interfund transfers / reimbursements, increases about \$5.7 million, or 15.5%, from \$36.8 million in 2012 to \$42.5 million in 2013. Over \$5 million of this increase is capital outlay for the wastewater treatment plant and sewer collection system. In large part, these improvements are required by the Ohio EPA in order to maintain regulatory compliance and avoid large fines or barriers to development.

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

Total 2013 operating budget increases 1.4% from the 2012 budget.



Salaries and wages decrease 0.9% from 2012 budget, while fringe benefits increased 5.0% from 2012 budget. Wages and benefits combined increased 0.7% from 2012 to 2013 budget. With all previously planned staffing reductions in place, additional vacancies generally are filled with staff at lower wage rates, yet typically with higher cost family insurance coverage. Health insurance premium increases continue to be capped at 6% annually, as a cost savings measure.

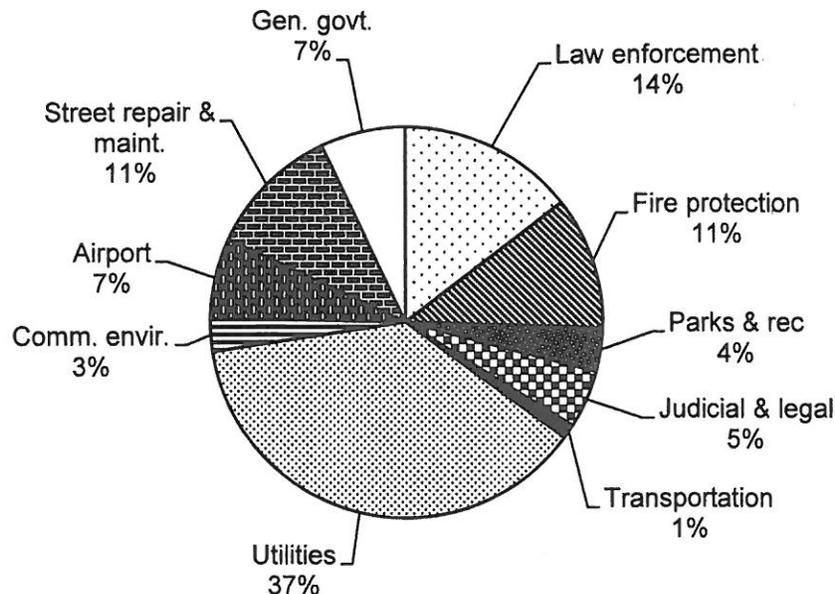
Contractual & material expenses budgeted to remain relatively flat increasing 0.4%, or about \$29,000, from 2012 to 2013 budget. Increases in lime sludge removal, equipment maintenance, minor improvements and repairs were offset by decreases in electricity and CDBG-grant related expenses. Electricity decreases as a result of a group purchasing effort with other cities in the region. CDBG-grant related expenses can fluctuate from year to year depending upon the timing of the various multi-year programs.

Interfund expenses increase 11.3% (or about \$214,000) as compared to 2012 budget. About \$75,000 of this increase will be used for replacing or upgrading information technology equipment citywide. Another \$60,000 of this increase is attributable to higher fuel prices and increased garage repairs due to extending the life of the fleet. Finally, about \$30,000 of the increase will serve to make necessary repairs in the Service Center

**CITY OF SIDNEY
2013 BUDGETED EXPENDITURES BY FUNCTION**

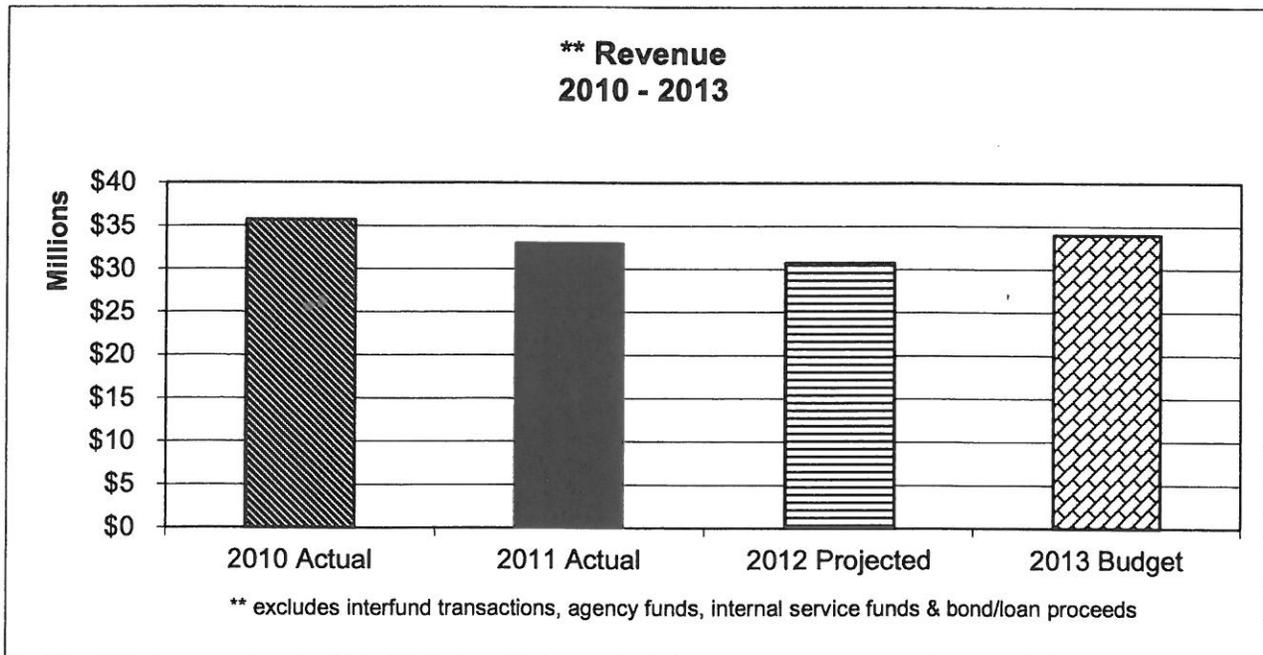
Function	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Fiduciary Funds	Internal Service Funds	Total	
Law Enforcement	5,411,374	91,108	657,295	-	-	-	6,159,777	14.6 %
Fire protection	4,487,438	-	160,620	-	-	-	4,648,058	11.0 %
Judicial & Legal	1,161,536	648,802	196,700	-	-	-	2,007,038	4.8 %
Parks & recreation	1,225,086	-	138,000	135,016	-	-	1,498,102	3.6 %
Street repair & maintenance	-	1,233,898	3,390,275	-	-	-	4,624,173	11.0 %
Community environment	778,383	309,731	50,000	-	-	-	1,138,114	2.7 %
Health	-	180,486	18,000	-	-	-	198,486	0.5 %
General government	2,145,112	554,522	80,000	-	-	-	2,779,634	6.6 %
Airport	-	-	-	2,808,281	-	-	2,808,281	6.7 %
Utility-Water	-	-	-	4,680,121	-	-	4,680,121	11.1 %
Utility-Sewer	-	-	-	9,120,577	-	-	9,120,577	21.6 %
Utilities-Solid Waste	-	-	-	1,365,584	-	-	1,365,584	3.2 %
Utility-Stormwater	-	-	-	490,503	-	-	490,503	1.2 %
Transportation systems	-	-	-	783,125	-	-	783,125	1.9 %
Utilities-Other	224,500	-	-	-	-	-	224,500	0.5 %
Subtotal	15,433,429	3,018,547	4,690,890	19,383,207	-	-	42,526,073	100.0 %
Memo data: Internal Service Funds						2,239,404	2,239,404	
Memo data: Agency Funds					180,100	-	180,100	
Memo data: Interfund transfers & reimbursements	523,671	12,721,149	497,216	3,697,126	-	58,000	17,497,162	
Total	15,957,100	15,739,696	5,188,106	23,080,333	180,100	2,297,404	62,442,739	

**2013 Budget by Function
(excludes interfund transactions and agency funds)**



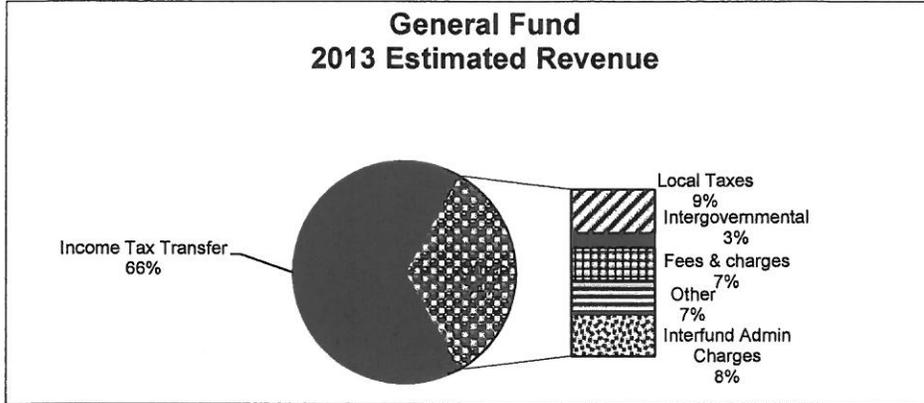
CITY OF SIDNEY - 2013 BUDGET REVENUE MULTI-YEAR COMPARISON

	2010 Actual	2011 Actual	Incr./decr. 2011 vs. 2010	2012 Projected	Incr./decr. 2012 vs. 2011	2013 Budget	Incr./decr. 2013 vs. 2012
Local Taxes	14,039,990	14,503,538	3.3%	14,133,758	-2.5%	14,200,598	0.5%
Intergovernmental	2,312,345	2,243,450	-3.0%	2,049,580	-8.6%	1,695,727	-17.3%
Assessments	253,768	263,192	3.7%	263,237	0.0%	277,100	5.3%
Fees & Charges	10,208,292	10,329,953	1.2%	10,938,020	5.9%	13,984,079	27.8%
Grants	8,116,174	4,880,166	-39.9%	2,615,617	-46.4%	5,302,074	102.7%
Other	790,547	825,956	4.5%	832,248	0.8%	661,160	-20.6%
Subtotal	<u>35,721,116</u>	<u>33,046,255</u>	-7.5%	<u>30,832,460</u>	-6.7%	<u>36,120,738</u>	17.2%
<i>Memo data: Interfund transfers</i>	160,000	575,500	259.7%	673,500	17.0%	523,671	-22.2%
<i>Memo data: Interfund reimbursements</i>	13,975,886	14,871,535	6.4%	14,962,215	0.6%	16,973,491	13.4%
<i>Memo data: Internal Service Funds</i>	1,841,618	1,884,124	2.3%	2,048,791	8.7%	2,277,156	11.1%
<i>Memo data: Debt issuance proceeds</i>	4,166,580	7,235,845	73.7%	0	-100.0%	4,230,077	100.0%
Total	<u>55,865,200</u>	<u>57,613,260</u>	3.1%	<u>48,516,966</u>	-15.8%	<u>60,125,133</u>	23.9%



**MAJOR REVENUE SOURCES BY FUND
GENERAL FUND**

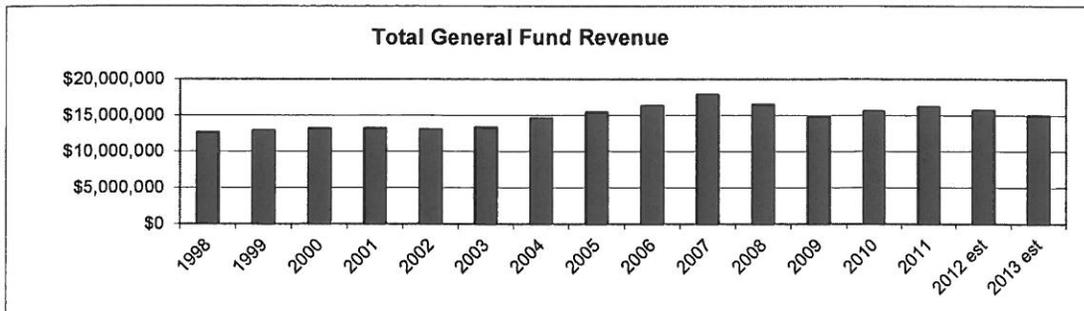
The General Fund is used to account for all activities of the City that are not accounted for in any other fund. It is used to account for many basic services including police protection, fire and emergency medical services, municipal court, parks and recreation, city planning, building inspection, code enforcement and administrative support services. Also, General Fund resources are used to subsidize other services such as Sidney Municipal Airport, Graceland Cemetery, Shelby Public Transit, the pool and street repair and maintenance.



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.

The noticeable decline in 2008 and 2009 was a result of the most recent recession. A nearly 20% drop in income tax collections over that two-year period was the primary factor in an almost 17% decline in General Fund revenue over that same period. A partial rebound occurred in 2010 and 2011 during which General Fund revenues grew an average of 5% per year. Increases in income tax collections for those years offset the declines in state-shared local revenues, such as the tangible personal property tax reimbursement and local government funds, reduced by the State legislature in order to balance the State of Ohio's budget.

The expectation for 2012 is an decrease in General Fund revenue of about 3% over 2011. The budget for 2013 reflects another decrease of about 5% over 2011 projected results. The majority of this decline is attributable to the reductions in state-shared local revenues, namely local government fund distributions, elimination of the tangible personal property tax reimbursement and the elimination of the estate tax. While the decline in income tax collections budgeted for 2012 is not likely to be as severe as originally budgeted, there is concern over future levels of income tax collections.

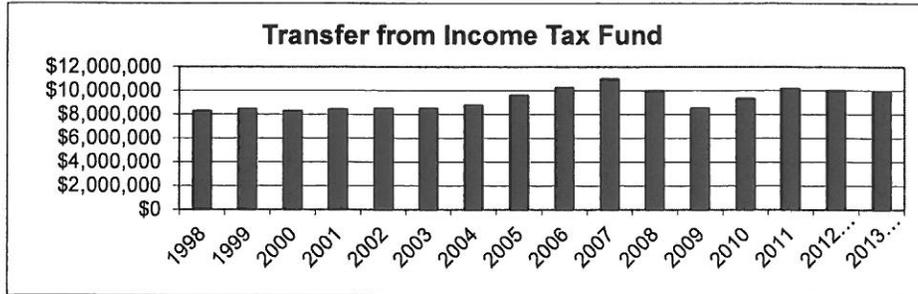


**MAJOR REVENUE SOURCES BY FUND
GENERAL FUND**

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 66% 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 decrease in 2012 tax collections of 1.8% and a relatively minor 0.4% increase in tax collections budgeted for 2013, the funds transferred to the General Fund are budgeted accordingly.



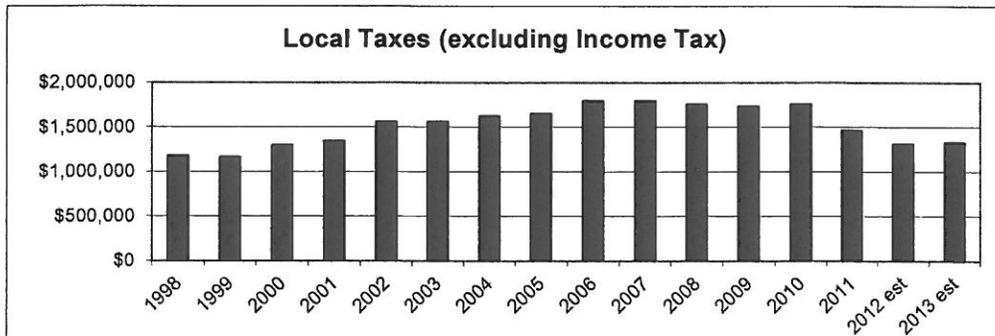
Local taxes

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 \$233,000 in 2012, with 75% going to the General Fund and 25% to the Convention and Visitors' Bureau Fund. After enjoying an average annual increase of about 2% each year from 2002 until 2007, receipts declined almost 31% from about \$296,000 in 2007 to \$204,000 in 2009, likely due to the effects of the recession and subsequent decline in travel, as experienced in much of the country. Lodging tax receipts remained at roughly that 2009 level through 2011. For 2012, it is expected that receipts will increase 15% to about \$233,000, indicating a partial rebound. With an uncertain economic outlook, the 2013 budget reflects an assumption that travel will remain at 2012 levels.

Property taxes are levied against all real and public utility 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. The 2013 budget estimate for property taxes is based on a minimal increase from 2012 projected.

Included in this category is the reimbursement of tangible personal property by the State of Ohio. In 2005, the Ohio legislature repealed the taxes on tangible personal property, as part of the State's plan to change to the Commercial Activity Tax (CAT) for Ohio businesses. The State had agreed to fully reimburse local governments for the lost revenue through 2010 and to phase out that reimbursement through 2018. Included in the State's biennial budget for July 2011 through June 2013 was a provision to eliminate this reimbursement by 2013. This resulted in a loss of about \$270,000 from 2010 to 2011 and another approximate \$42,000 loss from 2011 to 2012. No reimbursement of tangible personal property tax is included in the 2013 budget.

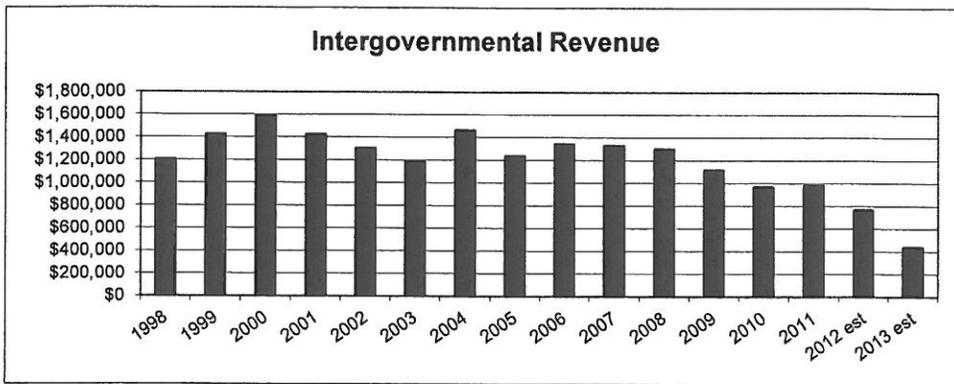


**MAJOR REVENUE SOURCES BY FUND
GENERAL FUND**

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 (LGF) - a special fund supported by portions of the State's sales taxes, income taxes, and corporate franchise taxes. In order to balance the State's last biennial budget, a 25% reduction in distributions of LGF was implemented for July 2011 through June 2012. Another 25% reduction is included for July 2012 through June 2013. In 2010, LGF receipts totaled approximately \$832,000, while about \$824,000 was received in 2011. Expectations for 2012 and 2013 based on estimates received from the State are receipts of about \$576,000 and \$418,000, respectively. No further reductions in the percentage of LGF distributions have been included in this budget.

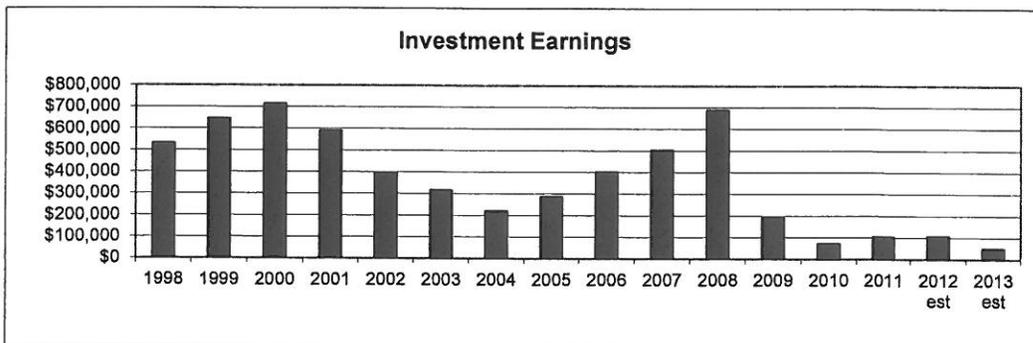
The final reduction included in the State of Ohio's budget was a repeal of estate tax in 2013. Historically, the City receives about \$250,000 annually from this source. This source can fluctuate from year to year. Estate tax receipts totaled approximately \$134,000 in 2011 and is expected to total about \$154,000 for 2012. No estate tax revenue has been included in the 2013 budget.



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 last 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. The near market collapse in late 2008 led to historic lows in short-term rates. The yield on a two-year US Treasury note (the City's benchmark rate) averaged 4.3% in 2007. Current yield on the same Treasury is 0.25%. Indications are that interest rates will remain low through 2013. As such, investment income for 2013 budget is expected to remain low.

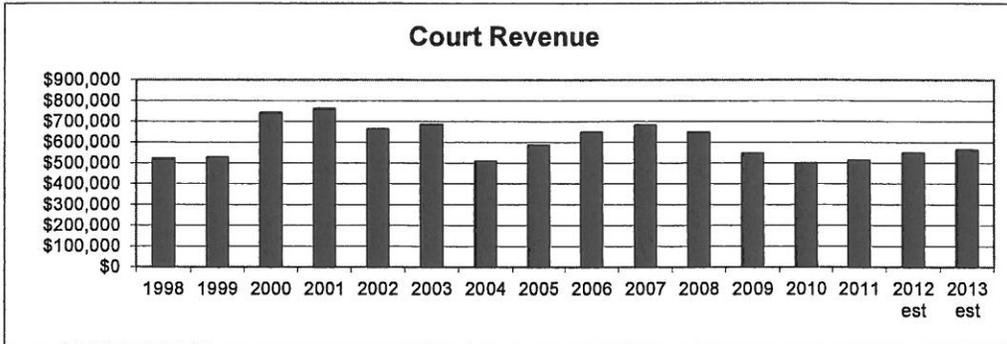


**MAJOR REVENUE SOURCES BY FUND
GENERAL FUND**

Court revenue

Court revenue began to decline 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. 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. With number of cases again increasing, a moderate recovery of about 7% is projected for 2012 over 2011. For the 2013 budget, a modest recovery of 3% from 2012 estimated is used.

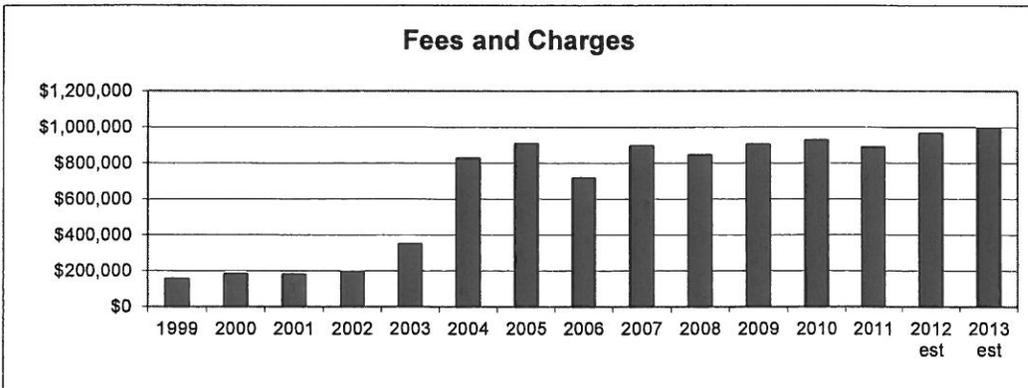


Fees and charges

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.

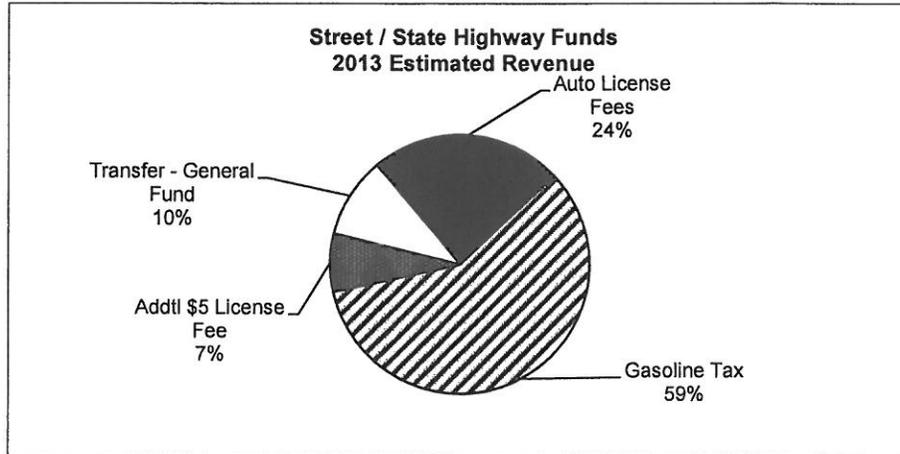
During 2006, the EMS fee declined primarily due to a drop in number of billable transports and a slowdown in the processing of claims by the third party billing service. EMS revenue rebounded in 2007 as a result of improved bill collections. These fees were down slightly in 2008 because the City changed 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 and then billing changes resulted in annual decreases in both 2011 and 2012 receipts. Indications are that 2012 receipts will total about \$532,000, a 12% increase over 2011. A modest 3% increase included in 2013 budget would result in receipts of about \$548,000.

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. This resulted in receipts increasing from about \$169,000 in 2009 to approximately \$220,000 in 2010. Receipts remained at roughly \$220,000 for 2011 and are expected to be up about 6% to about \$233,000 for 2012. Budgeted revenue for 2013 is set at about \$240,000 reflecting a modest 3% increase from 2012 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.

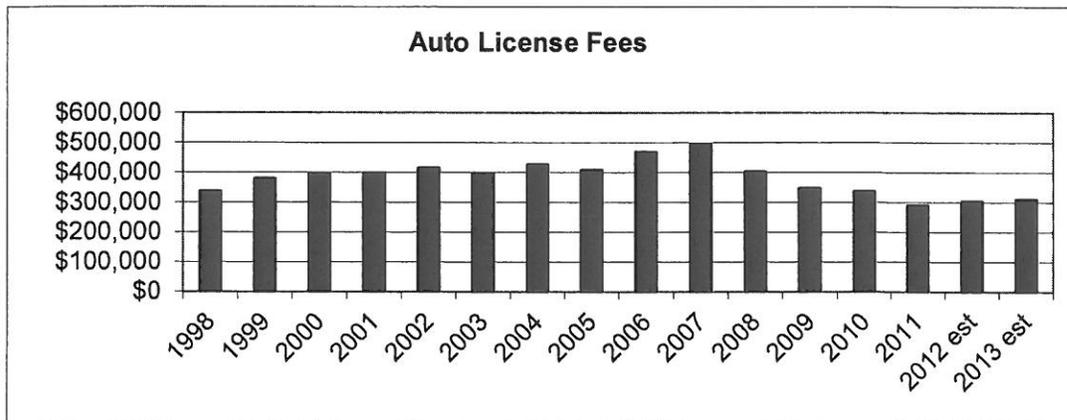


Major sources of revenue are:

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.

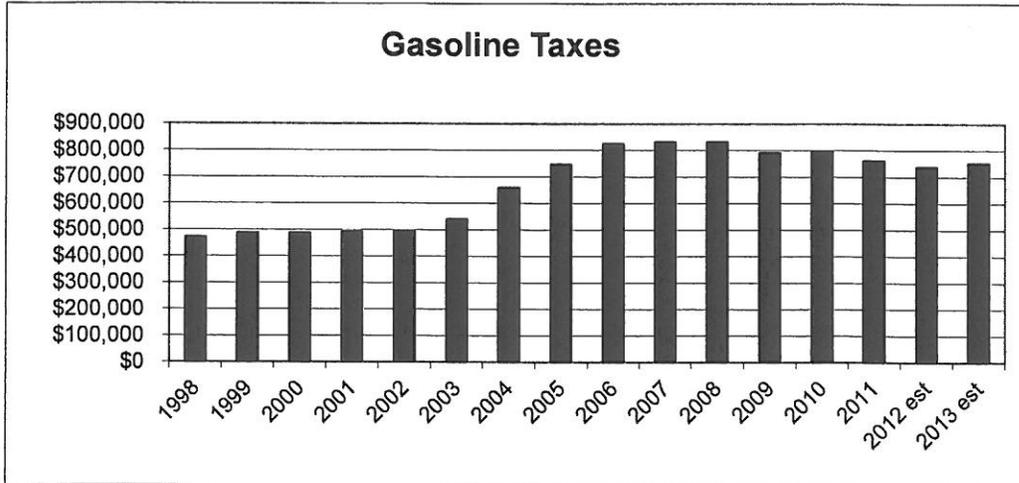
Since 2008, this source of revenue has declined primarily due to decreases in (1) the number of registrations, and (2) the compensation received from interstate trucking companies registered in Sidney. While total number of registrations have declined over time, perhaps more importantly, the percentage of decline for commercial vehicles has been more pronounced than the decline in other types. This has the effect of reducing not only basic registration fees, but also interstate trucking fees. The 2013 budget was based on recent trends.



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

Gasoline Taxes

The State levies a per-gallon tax on gasoline, diesel fuel and "special fuels" sold in Ohio with a portion being distributed to the various municipalities based upon the number of motor vehicles registered within that municipality as a percent of statewide 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 2013 indicates a decline in those receipts.

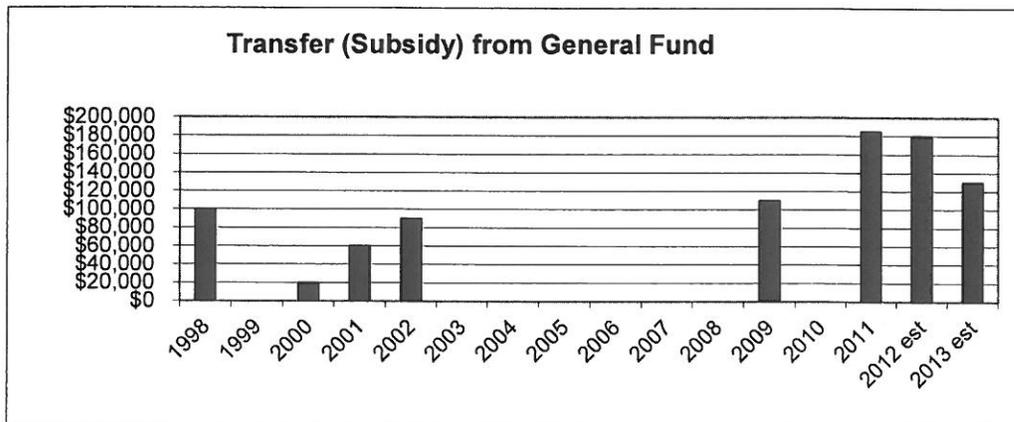


Transfer from General Fund

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 reductions in revenue and with a portion of the Public Works Director position to be charged to street administration, a \$185,000 subsidy was received in 2011 followed by another \$180,000 subsidy in 2012. The subsidy budgeted for 2013 is reduced to \$130,000 as a result of the mild 2011/2012 winter.



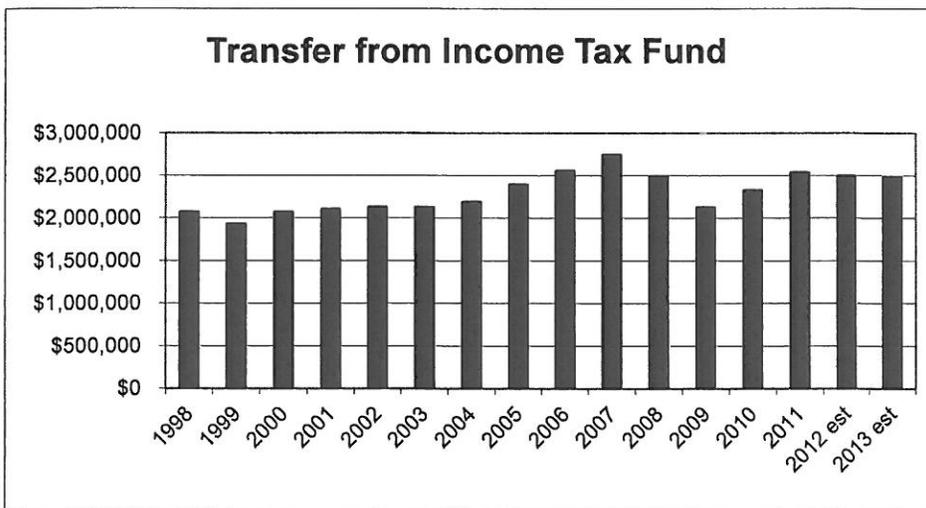
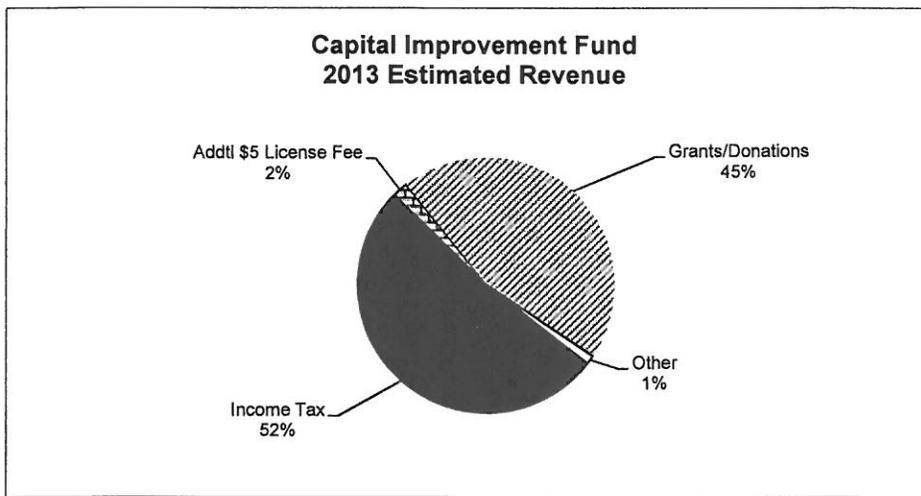
**MAJOR REVENUE SOURCES BY FUND
CAPITAL IMPROVEMENT FUND**

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.

The amount of grants and donations vary from year to year depending upon the projects being funded. City staff is aggressive in applying for grants in order to augment income tax dollars. Grants expected in 2013 include about \$1.6 million for the reconstruction of Wapakoneta Avenue from Parkwood to Russell and \$276,000 for the street overlay on State Route 47 from Vandemark to Fifth Avenue; both grants are from the Ohio Department of Transportation.



Additional Permissive License Fee

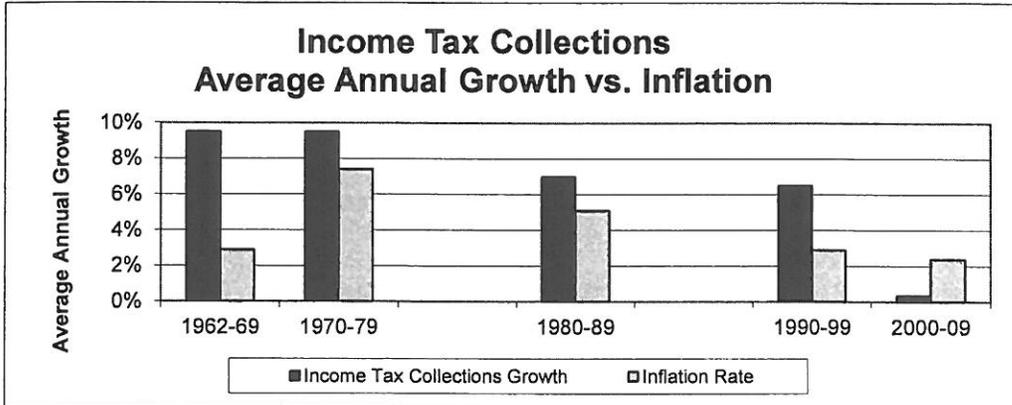
Effective January 1, 2009, an additional \$5 per vehicle permissive license fee was adopted. This has generated an additional \$88,000 to \$94,000 per year. These receipts are to be reimbursed to the Capital Improvement Fund in order to provide additional funding for contract street resurfacing and curb repair.

**MAJOR REVENUE SOURCES BY FUND
INCOME TAX FUND**

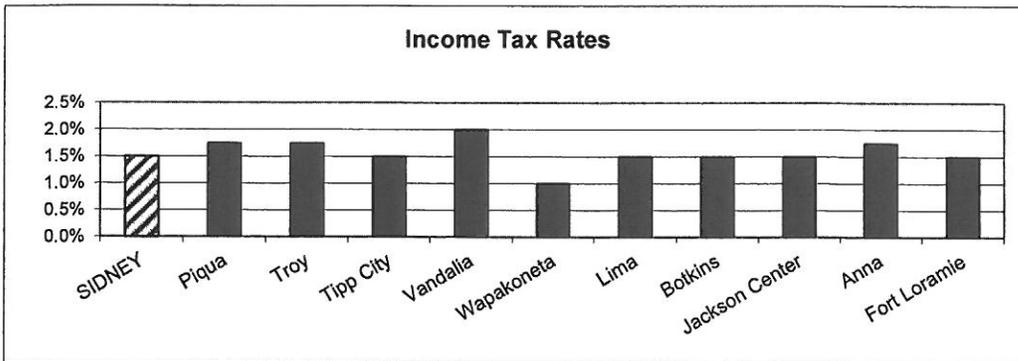
This fund accounts for the collection of the municipal income tax and the associated expenses of collection.

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.



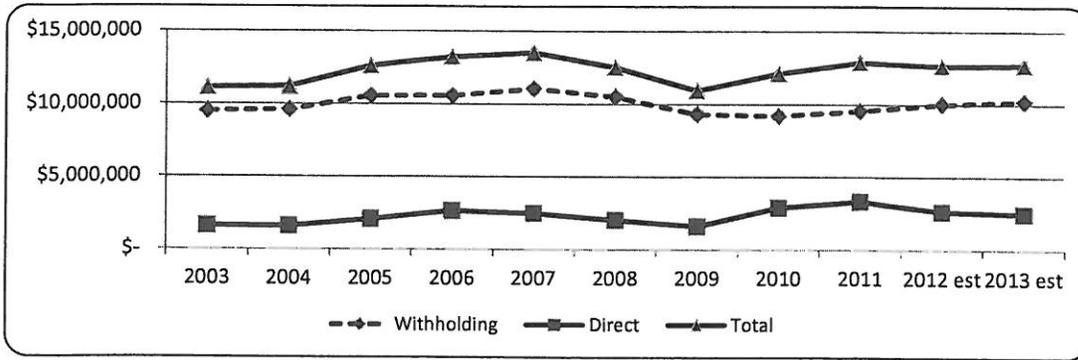
The tax base for income tax grew at an average rate of 8.0% per year from 1962 through 1999. Even though the growth rate slowed somewhat over the years, it was still 6.6% per year from 1990-99. This past decade (2000-2009) was the first decade tax collections did not keep pace with inflation.



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

INCOME TAX FUND



Income tax collections in 2010 increased by nearly 11% over the prior year. In 2011, income tax collections climbed another 6%. The majority of those increases were due to increases in taxes collected from business net profits. This portion of collections typically makes up about 20% of total collections. So-called "direct collections" were up nearly 80% in 2010 over 2009 and then climbed another 15% in 2011 over 2010. Meanwhile, taxes withheld by employers on behalf of their employees ended 2010 down 1.2% from 2009. In 2011, taxes withheld by employers increased about 3.7% over 2010, the first increase in this portion of collections since 2007.

For 2012, income tax collections are projected to be 1.8% lower than 2011. Estimated taxes paid by companies based on their anticipated net profits is expected to decline by about 12% while withholding receipts are projected to be up about 1.75% from last year.

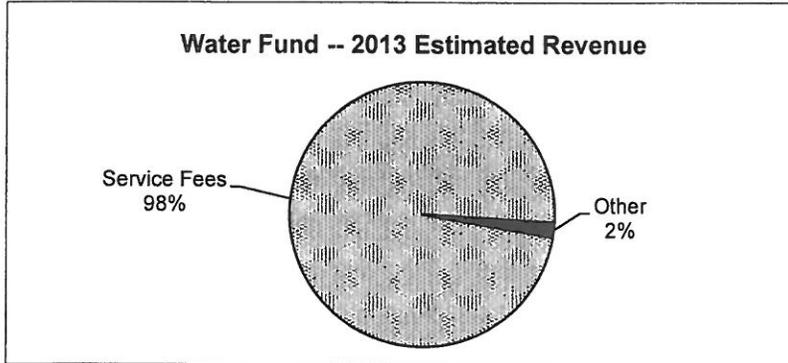
The estimates used for 2013 is that total collections would be 0.4% over 2012 projected. Another 5% decrease in direct collections is included, along with a modest 2% increase in withholding receipts. Based on historical averages, the 2013 estimate for direct collections remains a higher than "normal" level of taxes. Should 2013 collections indicate a significant drop in this source of revenue and the level of General Fund cash reserves is in jeopardy of falling below the minimum cash reserve, future budget reductions will be necessary.

Year	Net Direct Collections	Pct Change from Prior Year
1993	\$1,358,883	
1994	\$1,517,452	11.7%
1995	\$1,672,197	10.2%
1996	\$2,382,418	42.5%
1997	\$1,888,307	-20.7%
1998	\$2,589,891	37.2%
1999	\$2,331,114	-10.0%
2000	\$1,754,915	-24.7%
2001	\$1,557,044	-11.3%
2002	\$1,600,309	2.8%
2003	\$1,612,064	0.7%
2004	\$1,582,422	-1.8%
2005	\$2,069,918	30.8%
2006	\$2,649,374	28.0%
2007	\$2,482,320	-6.3%
2008	\$2,023,615	-18.5%
2009	\$1,601,772	-20.8%
2010	\$2,890,873	80.5%
2011	\$3,318,427	14.8%
2012 projected	\$2,920,216	-12.0%
2013 projected	\$2,774,205	-5.0%

The table to the left illustrates the change in net direct collections (primarily tax collected based on business net profits) from year to year. Notice that after a year or so of significant growth, there tends to be at least one year of a decline in net direct collections. This shows the volatility of this portion of the City's income tax collections.

**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

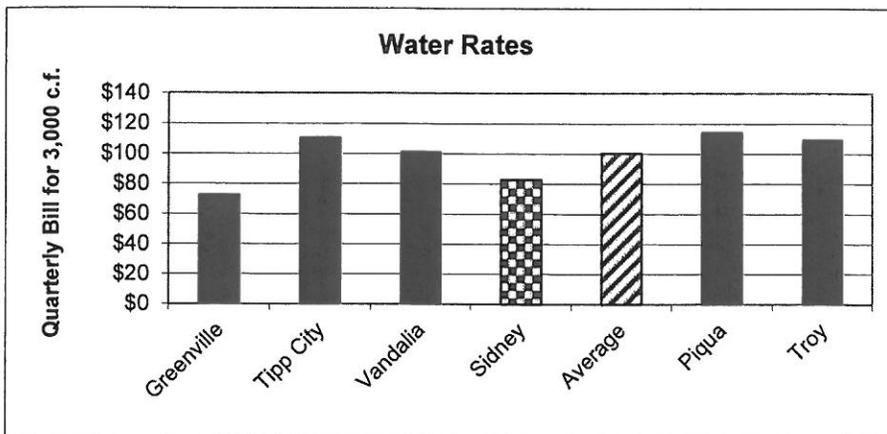
These are the metered water charges paid by users of the service and new connection fees.

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 capital projects, this policy would result in incremental rate increases rather than large increases that may create a financial burden to customers.

The larger than normal 14% rate increase in 2013 is necessary to provide funds for various water system and water plant improvements. See pages 6-12 and 6-13 for a more detailed list of 2013 capital projects.

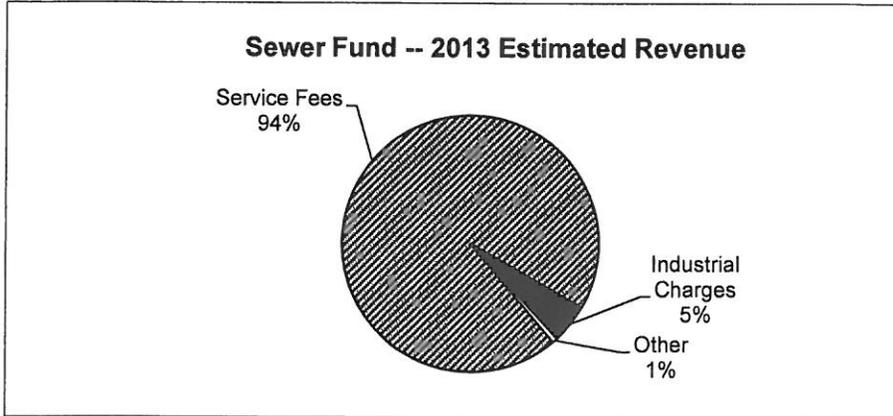
The 2013 budget is based on a 14% increase in rates. Rates were increased by 6% in 1998, 3.8% in 1999, 3.7% in 2000, 3.5% in 2001, 4.0% in 2002, 4.4% in 2003, 2.0% in 2004, 3.0% in 2005 through 2007, 5% in 2008 through 2011 and 3% in 2012. The last increase before 1998 was a 34% increase in 1982.

The March 2012 City of Oakwood survey of 66 area communities shows that Sidney's water rates are 16% 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.

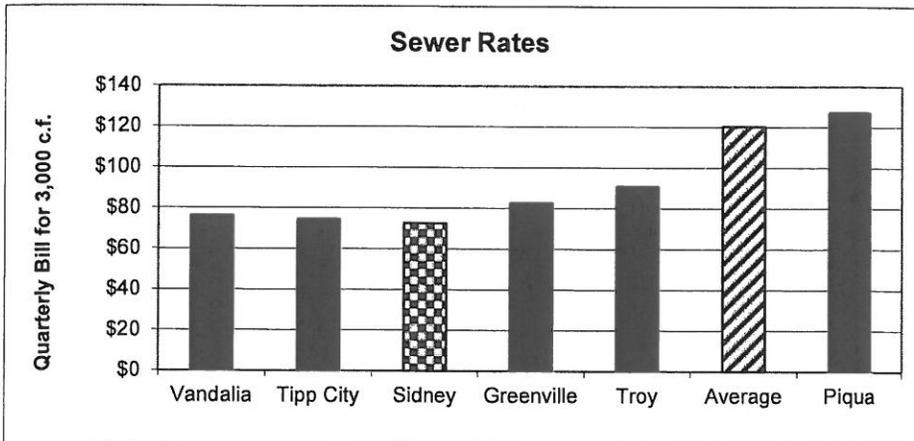
Per the City's Statement of Financial Policy, sewer rates are reviewed on an annual basis and adjusted to allow charges to grow at a rate that keeps pace with the cost of providing the service. Projected cash needs for at least five years into the future are considered when establishing rates. Absent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

This budget provides for a 14.0% rate adjustment in 2013, as well as a new flat monthly charge per sewer connection of about \$22. Rates were increased by 8.5% in 1999, 5.0% 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, 1.0% in 2008 through 2011, and 3.0% in 2012.

Industrial Charges

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

A March 2012 survey of 63 area communities shows that Sidney's sewer rates are 40% below the area average.

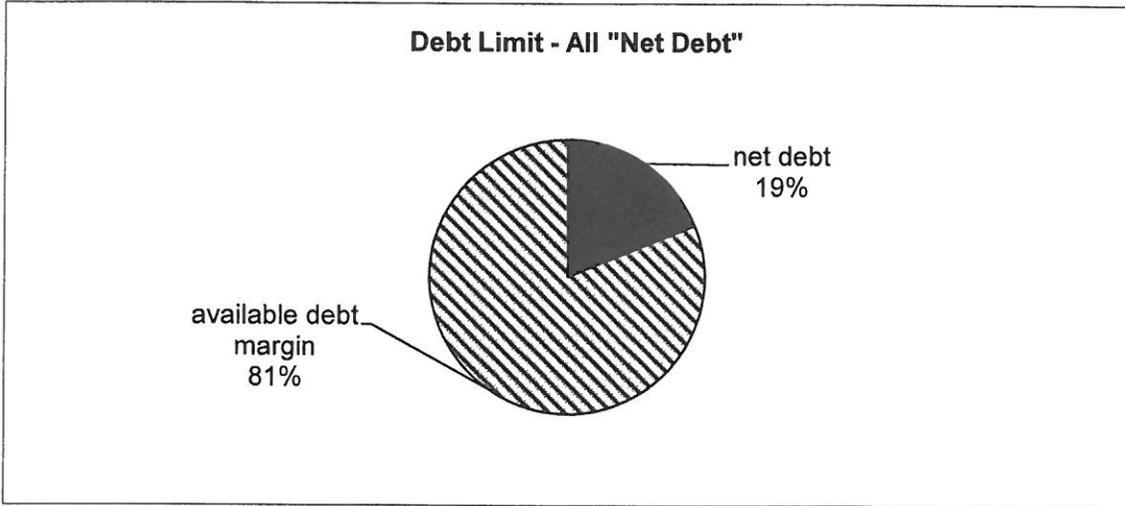


**CITY OF SIDNEY
DEBT LIMITS**

Debt Limit - All "Net Debt"

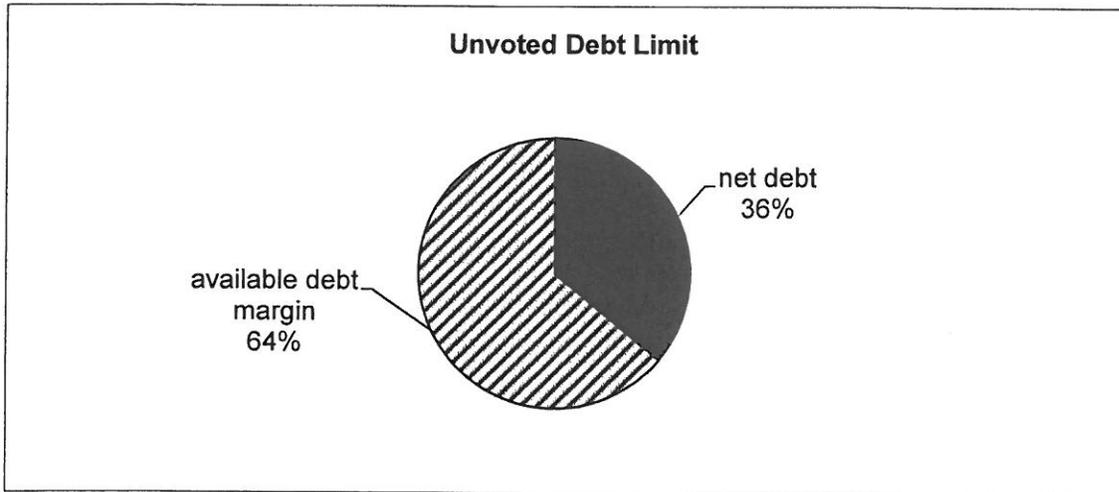
"Net debt" may not exceed 10.5% of the assessed property tax valuation. Net debt excludes self-supporting debt issued for water and sewer facilities. The net debt outstanding are G.O. bonds for the renovation of the municipal court facility, G.O. bonds for the construction of the new police station,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

With assessed property tax valuation of \$356,004,730, the City's legal debt capacity is \$37,380,497. 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 \$356,004,730, the City's unvoted debt limit may be \$19,580,260. With net debt subject to this limit of \$7,060,000, the City has used 36% of its debt limit.



**CITY OF SIDNEY
DEBT CAPACITY**

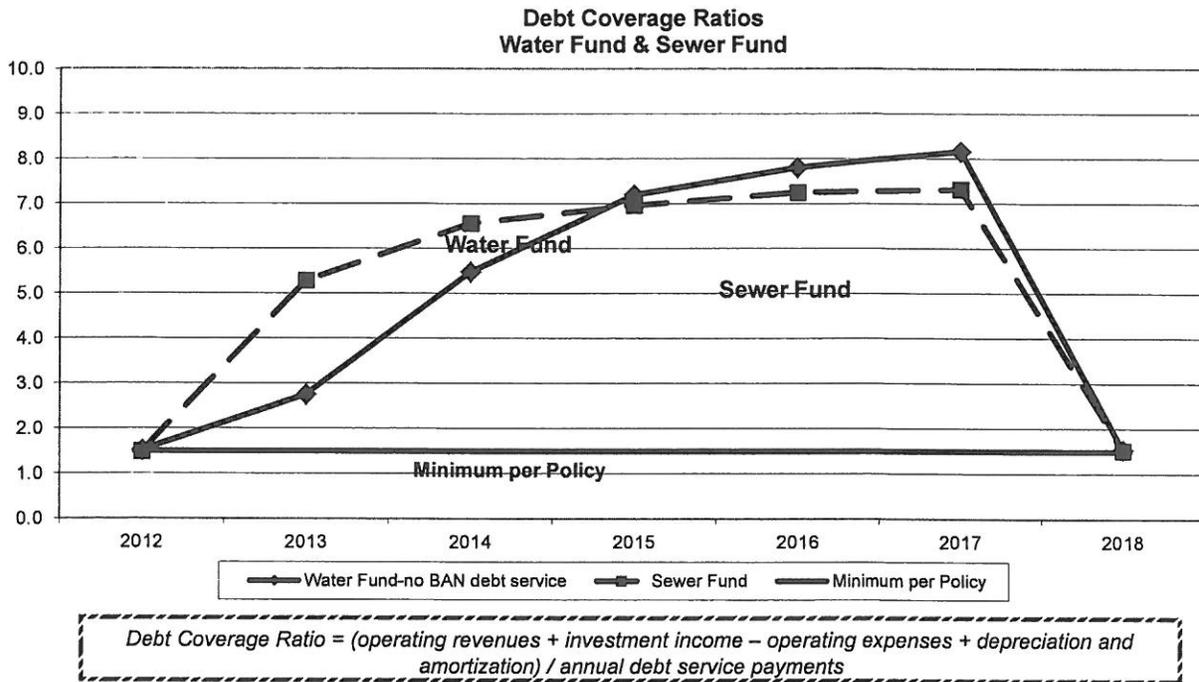
The City of Sidney's Debt Policy establishes debt affordability guidelines. For self-supported debt (e.g., debt repaid from Water and Sewer system revenues), the guideline is in the form of a Debt Coverage Ratio. Tax-supported debt is restricted to a percentage of assessed property tax value.

Self-Supported Debt

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

Water Fund: The Water Fund Debt Coverage Ratio is at the 1.5 threshold in 2012, signifying no capacity to issue additional water debt. After the projected increases in water rates in 2014-2017, 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 water source project and the lime sludge lagoon repair project until the year 2018. 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 2018.

Sewer Fund: The Sewer Fund Debt Coverage Ratio is at the 1.5 threshold in 2012, signifying no capacity to issue additional sewer debt. After the projected increases in sewer rates and implementation of new I&I fee, 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 proposed sewer improvement projects until the year 2018. For this reason, the use of short-term debt is expected during the project with bond financing expected to occur in 2018.



**CITY OF SIDNEY
DEBT CAPACITY**

Self-Supported Water Debt

Fund -->	Water	Water	Water	Water	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	
Purpose	ARRA-funded water projects	ARRA-funded water projects	water source testing	water source property acquisition & project costs	
Repayment source	water charges	Northbrook Mobile Home Park (NMHP)	water charges	water charges	
Rate	0.00%	0.00%	avg. 4.01%	avg. 3.20% assumed (net of Federal Govt subsidy)	
Amount issued	\$4,396,202	\$315,540	\$705,000	\$2,542,000	
Year issued	2009	2009	2010	2010	
Maturity year	2029	2029	2040	2040	
1/1/12 Principal Balance	\$3,853,685*	\$282,744 **	\$700,000	\$2,537,000	\$7,373,429

Debt service requirements by year (principal and interest):

	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total Water Debt Service
2012	\$219,810	\$0	\$15,777	\$0	\$15,000	\$28,450	\$45,000	\$80,121	\$404,158
2013	\$219,810	\$0	\$15,777	\$0	\$15,000	\$28,150	\$45,000	\$78,773	\$402,510
2014	\$219,810	\$0	\$15,777	\$0	\$15,000	\$27,850	\$45,000	\$77,423	\$400,860
2015	\$219,810	\$0	\$15,777	\$0	\$15,000	\$27,550	\$45,000	\$76,075	\$399,212
2016	\$219,810	\$0	\$15,777	\$0	\$15,000	\$27,175	\$45,000	\$74,726	\$397,488
2017	\$219,810	\$0	\$15,777	\$0	\$15,000	\$26,725	\$50,000	\$73,377	\$400,689
2018-2022	\$1,099,050	\$0	\$78,885	\$0	\$100,000	\$123,375	\$280,000	\$343,356	\$2,024,666
2023-2027	\$1,099,050	\$0	\$78,885	\$0	\$110,000	\$103,175	\$365,000	\$296,594	\$2,052,704
2028-2032	\$336,725	\$0	\$30,312	\$0	\$130,000	\$78,375	\$480,000	\$235,441	\$1,290,853
2033-2037	-	-	-	-	\$160,000	\$47,025	\$645,000	\$147,510	\$999,535
2038-2040	-	-	-	-	\$110,000	\$10,125	\$492,000	\$33,031	\$645,156

* NOTE: Authorized total loan is \$4,396,202. Amount drawn on the loan at 1/1/12 is \$4,293,306.

** NOTE: Authorized total loan is \$315,540. Amount fully drawn on the loan at 1/1/12.

**CITY OF SIDNEY
DEBT CAPACITY**

Self-Supported Sewer Debt

Fund -->	Sewer	Sewer	TOTAL SEWER	
Type of debt	G.O. - Self-supporting	short-term debt		
Purpose	sewer system improvements	OEPA compliance projects		
Repayment source	sewer charges	new I & I fee		
Rate	avg. 2.2%	0.00%		
Amount issued	\$5,500,000 *	\$4,230,077**		
Year issued	2011*	2013 *		
Maturity year	2022	2018 *		
1/1/12 Principal Balance	\$5,500,000	N/A	\$5,500,000	

Debt service requirements by year (principal and interest):

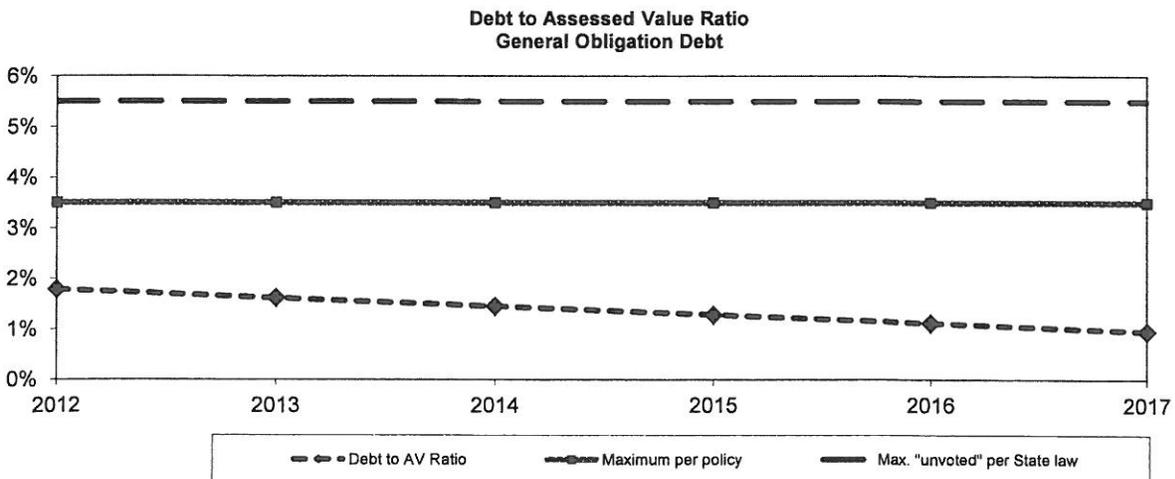
	Principal	Interest	Principal	Interest	Total Sewer Debt Service
2012	\$460,000	\$122,906	n/a*	n/a*	\$582,906
2013	\$470,000	\$106,931	n/a*	n/a*	\$576,931
2014	\$475,000	\$97,531	n/a*	n/a*	\$572,531
2015	\$480,000	\$88,031	n/a*	n/a*	\$568,031
2016	\$480,000	\$78,431	n/a*	n/a*	\$558,431
2017	\$495,000	\$68,831	n/a*	n/a*	\$563,831
2018-2022	\$2,640,000	\$187,188	n/a*	n/a*	\$2,827,188

*NOTE: Wastewater System Improvement bonds, originally issued in 2001, were refinanced in 2011 to take advantage of lower interest rates.

**NOTE: It is assumed that the Sewer Ohio EPA compliance projects will be financed with short-term debt until converted to long-term debt in 2018.

Tax-Supported Debt

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



**CITY OF SIDNEY
DEBT CAPACITY**

Tax-Supported Debt

Fund -->	Capital Improvement	Capital Improvement	General
Type of debt	G.O.	G.O.	G.O.
Purpose	construct police facility	renovate municipal court	police & fire prior pension costs
Repayment source	property tax	property tax	property tax
Rate	4.32% avg	0.02	2.2% avg
Amount issued	\$7,600,000	\$1,260,000 *	\$345,000 *
Year issued	2004	2011*	2011*
Maturity year	2024	2018	2022
1/1/12 Principal Balance	\$5,455,000	\$1,260,000	\$345,000

Debt service requirements by year (principal and interest):

	Principal	Interest	Principal	Interest	Principal	Interest	Total Debt Service
2012	\$335,000	\$236,585	\$175,000	\$26,670	\$25,000	\$7,719	\$805,974
2013	\$345,000	\$223,185	\$175,000	\$21,700	\$30,000	\$6,794	\$801,679
2014	\$355,000	\$209,385	\$180,000	\$18,200	\$30,000	\$6,194	\$798,779
2015	\$370,000	\$195,185	\$180,000	\$14,600	\$30,000	\$5,594	\$795,379
2016	\$385,000	\$180,385	\$185,000	\$11,000	\$30,000	\$4,994	\$796,379
2017	\$395,000	\$164,600	\$180,000	\$7,300	\$30,000	\$4,394	\$781,294
2018-2022	\$2,235,000	\$552,685	\$185,000	\$3,700	\$170,000	\$12,063	\$3,158,448
2023-2024	\$1,035,000	\$73,555	-	-	-	-	\$1,108,555

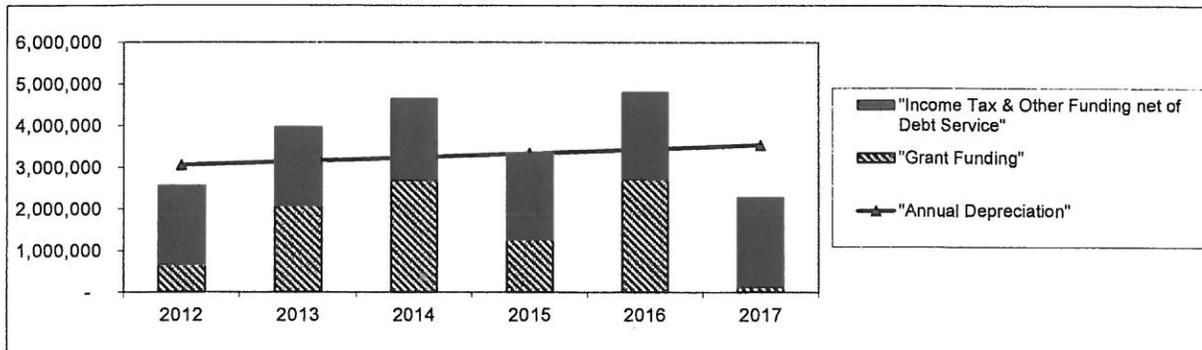
* NOTE: Monumental Building Renovation bonds, originally issued in 1998 for \$2,765,000 at an average rate of 4.6%, and a long-term obligation to pay prior service obligation of police & fire pension were refinanced in 2011 to take advantage of lower interest rates.

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 -- except during years of significant grant funding -- suggests that there is little or no capacity to take on more debt in the Capital Improvement Fund at this time.

**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 totaling \$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. The cash fund balance in the TIF - Menards Fund was \$222,802 as of December 31, 2011.

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
1/1/12 Principal Balance	\$670,000

Debt service requirements by year (principal and interest):			
	Principal	Interest	Total Debt Service
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	\$45,000	\$19,300	\$64,300
2017	\$45,000	\$17,950	\$62,950
2018-2022	\$245,000	\$63,800	\$308,800
2023-2025	\$170,000	\$13,800	\$183,800

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

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 totaling \$230,000. These notes, along with accrued interest, were rolled over in 2008 and 2009. In 2010, long-term bonds totaling \$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. The cash fund balance in the TIF - Kuther Road Fund was \$41,777 as of December 31, 2011.

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
1/1/12 Principal Balance	\$235,000

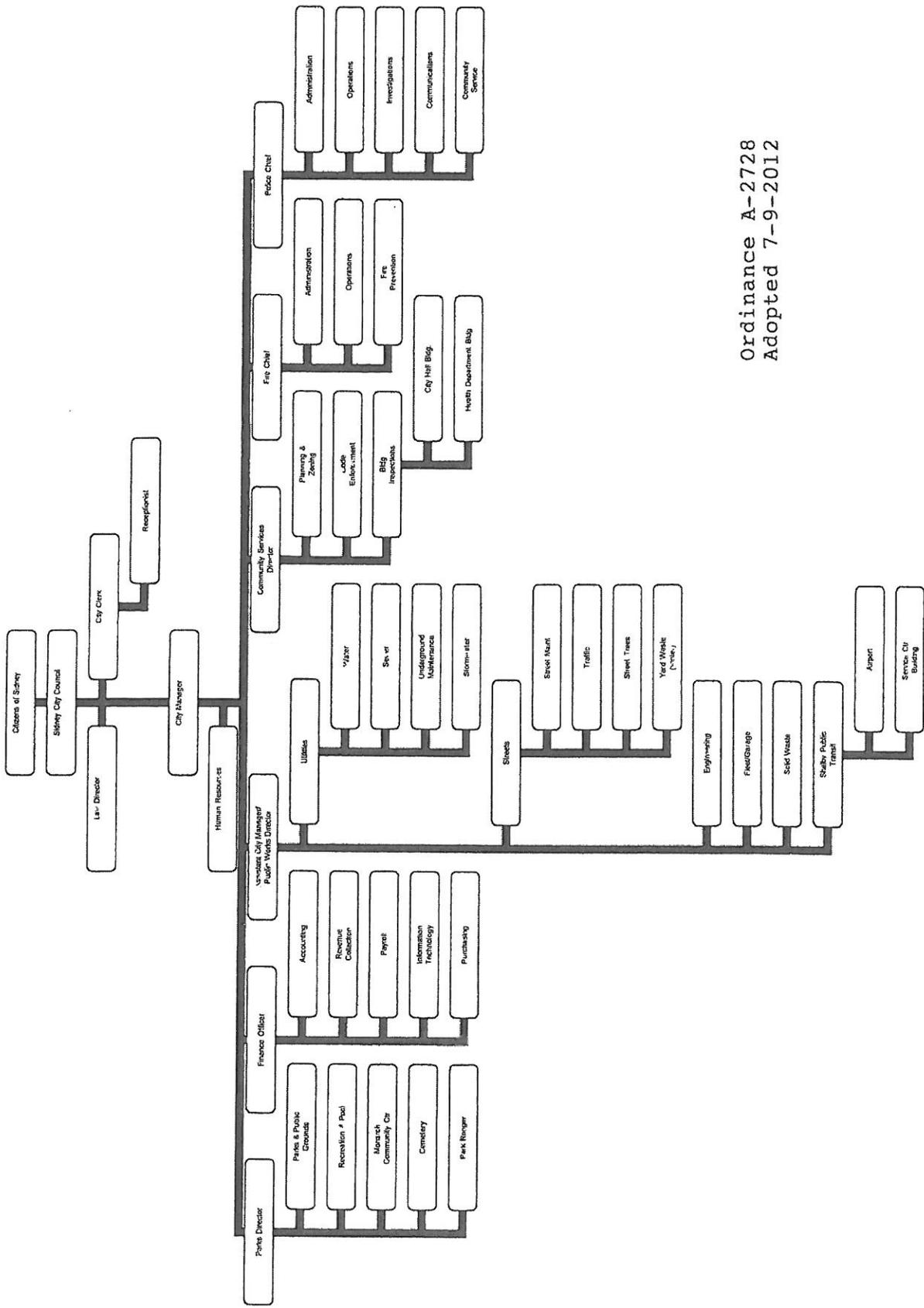
Debt service requirements by year (principal and interest):

	Principal	Interest	Total Debt Service
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	\$10,000	\$7,775	\$17,775
2017	\$10,000	\$7,475	\$17,475
2018-2022	\$50,000	\$31,875	\$81,875
2023-2027	\$70,000	\$20,675	\$90,675
2028-2030	\$55,000	\$4,888	\$59,888

Sidney's Third TIF Arrangement

serve the Echo Business Center subdivision located on Vandemark Road. No public infrastructure has been added nor debt issued for this TIF area. The cash fund balance of the TIF - Echo Business Center was \$2,300 as of December 31, 2011.

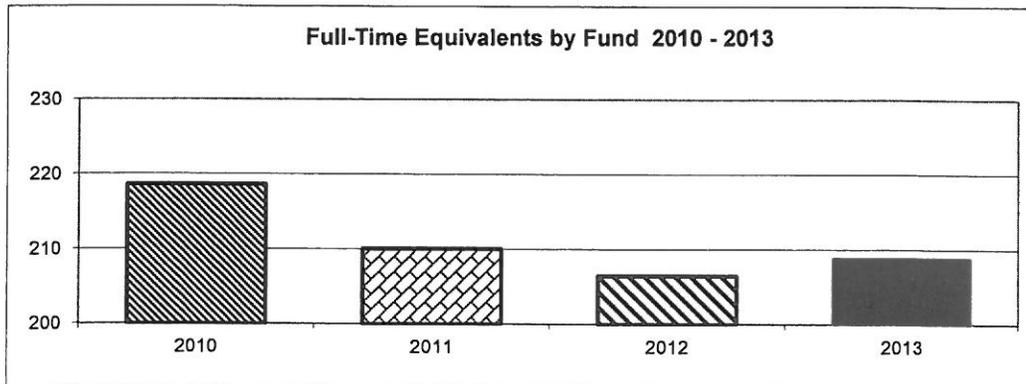
The City has been issuing and is expected to continue to issue TIF-supported debt as General Obligation (G.O.) bonds, thus pledging the full faith and credit of the City.



Ordinance A-2728
 Adopted 7-9-2012

**CITY OF SIDNEY - 2013 BUDGET
FULL-TIME EQUIVALENTS BY FUND**

Fund:	2010 FTE	2011 FTE	2012 FTE	2013 FTE
<i>General Fund:</i>				
City Council	0.50	0.50	0.50	0.50
City Administration	2.35	2.35	2.35	1.65
Finance	4.75	3.75	3.75	3.75
Law Director	2.00	2.00	2.00	2.00
Human Resources	2.00	2.00	2.00	2.00
Purchasing	0.75	0.75	0.75	0.75
City Hall	1.00	1.00	1.00	1.00
Law Enforcement:	52.92	50.35	48.35	48.35
Fire Protection:	36.00	36.00	36.00	36.00
Judicial:	14.16	14.16	14.16	14.16
Parks & Recreation:	15.51	15.51	14.94	13.94
Planning:	1.00	1.00	1.00	1.00
Building Inspection:	1.50	1.50	1.50	1.50
Engineering:	7.00	3.00	3.00	3.00
Public Works:	1.00	0.10	0.10	0.25
Code Enforcement:	1.00	1.00	1.00	1.00
Total General Fund:	143.44	134.97	132.40	130.85
<i>Special Revenue Funds:</i>				
Streets:	6.88	6.98	6.98	7.08
Parking:	0.00	0.00	0.00	0.00
Probation:	1.00	1.00	1.00	1.00
Municipal Court Special Projects:	0.00	0.00	0.00	0.00
Municipal Court Mental Health Grant:	0.00	0.00	1.00	1.00
Cemetery:	2.00	2.00	2.00	2.00
Total Special Revenue Funds:	9.88	9.98	10.98	11.08
<i>Enterprise Funds:</i>				
Water:	15.83	15.73	15.73	15.88
Sewer:	15.33	15.23	14.23	17.38
Stormwater:	3.60	3.60	3.60	3.80
Transportation:	13.60	13.60	12.57	12.72
Airport:	0.00	0.00	0.00	0.00
Solid Waste:	0.00	0.00	0.00	0.05
Pool:	3.98	3.98	3.98	3.98
Total Enterprise Funds:	52.34	52.14	50.11	53.81
<i>Internal Service:</i>				
Service Center Building:	0.00	0.00	0.00	0.00
Technology:	4.00	4.00	4.00	4.00
Revenue Collection:	6.00	6.00	6.00	6.00
Garage/ Fleet Maintenance:	3.00	3.00	3.00	3.05
Total Internal Service:	13.00	13.00	13.00	13.05
TOTAL FULL-TIME EQUIVALENTS	218.66	210.09	206.49	208.79



**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
BUDGET 2013**

CLASSIFICATION	FULL/ PART/ SEASONAL	Actual	Actual	Actual	Projected	Projected
		2009 FTE	2010 FTE	2011 FTE	2012 FTE	2013 FTE
GENERAL FUND						
CITY COUNCIL						
CITY COUNCIL (7 COUNCIL MEMBERS)	P	---	---	---	---	---
CITY CLERK **	F	1.00	0.50	0.50	0.50	0.50

** City Clerk is temporarily spending 50% of her time performing Office Manager duties.

TOTAL		1.00	0.50	0.50	0.50	0.50
CITY ADMINISTRATION						
CITY MANAGER	F	1.00	1.00	1.00	1.00	1.00
ASSISTANT CITY MANAGER - ADMIN SERVICES	F	0.85	0.85	0.85	0.85	0.00
ASSISTANT CITY MANAGER-PUBLIC WORKS DIR. **	F			0.00	0.00	0.15
OFFICE MANAGER **	F	1.00	0.50	0.50	0.50	0.50

** Office Manager is being temporarily filled 50% by City Clerk. Assistant City Manager - Public Works Director is being allocated among General, Street, Solid Waste, Fleet, Water and Sewer Funds.

TOTAL		2.85	2.35	2.35	2.35	1.65
FINANCE						
FINANCE OFFICER	F	1.00	1.00	1.00	1.00	1.00
ASSISTANT FINANCE OFFICER	F	1.00	1.00	1.00	1.00	1.00
PAYROLL COORDINATOR	F	1.00	1.00	1.00	1.00	1.00
ACCOUNTANT / PURCHASING AGENT**	F			0.00	0.00	0.75
ACCOUNTANT **	F	1.00	0.75	0.75	0.75	0.00
ACCOUNT CLERK I**	F	1.00	1.00	0.00	0.00	0.00

** Accountant has been reclassified to Accountant/Purchasing Agent in 2013. Account Clerk I has assumed the duties of the now vacant Payroll Coordinator position.

TOTAL		5.00	4.75	3.75	3.75	3.75
LAW DIRECTOR / PROSECUTOR						
LAW DIRECTOR / PROSECUTOR	F	0.00	0.00	0.00	1.00	1.00
LEGAL SECRETARY**	F	0.00	0.00	0.00	1.00	1.00
LAW DIRECTOR **	F	0.50	0.50	0.50	0.00	0.00
PROSECUTOR **	F	0.50	0.50	0.50	0.00	0.00
CLERK TYPIST II	F	1.00	1.00	1.00	0.00	0.00

** Law Director and Prosecutor positions combined into one full-time position beginning in 2012. Clerk Typist II was reclassified to Legal Secretary in 2012.

TOTAL		2.00	2.00	2.00	2.00	2.00
HUMAN RESOURCES						
H.R. MANAGER	F	1.00	1.00	1.00	1.00	1.00
H.R. COORDINATOR	F	1.00	1.00	1.00	1.00	1.00

TOTAL		2.00	2.00	2.00	2.00	2.00
PURCHASING						
PURCHASING MANAGER **	F	0.60	0.00	0.00	0.00	0.00
ACCOUNTANT / PURCHASING AGENT***	F	0.00	0.00	0.00	0.00	0.25
ACCOUNTANT ***	F	0.00	0.25	0.25	0.25	0.00
SECRETARY	F	0.50	0.50	0.50	0.50	0.50

** Purchasing Manager position (authorized 1.0 FTE) is being kept vacant temporarily .

*** Accountant has been reclassified to Accountant/Purchasing Agent in 2013. Accountant/Purchasing Agent is performing Purchasing agent tasks while Purchasing Manager's position is vacant.

TOTAL		1.10	0.75	0.75	0.75	0.75
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* A full-time equivalent is 2,080 annual hours (2,808 for firefighters).

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
BUDGET 2013**

CLASSIFICATION	FULL/ PART/ SEASONAL	Actual 2009 FTE	Actual 2010 FTE	Actual 2011 FTE	Projected 2012 FTE	Projected 2013 FTE
CITY HALL						
CLERICAL AIDE	F	1.00	1.00	1.00	1.00	1.00
PT LABORER I **	P	0.00	0.00	0.00	0.00	0.00
** PT Laborer position (authorized .63 FTE) is being kept vacant temporarily						
TOTAL		1.00	1.00	1.00	1.00	1.00
POLICE DEPARTMENT						
POLICE - ADMINISTRATION						
POLICE CHIEF	F	1.00	1.00	1.00	1.00	1.00
OFFICE SUPERVISOR I**	F	0.00	0.00	0.00	0.00	1.00
OFFICE SUPERVISOR II**	F	1.00	1.00	1.00	0.00	0.00
CLERK TYPIST II	F	1.00	1.00	1.00	1.00	1.00
CLERK TYPIST II *	P	0.61	0.57	0.40	0.40	0.40
CLERK TYPIST I**	F	1.00	1.00	1.00	1.00	0.00
CUSTODIAN	P	0.50	0.46	0.46	0.46	0.46
EVIDENCE / PROPERTY CLERK **	P	0.50	0.00	0.00	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. Retirement of Office Supervisor II in 2011, created a reclassification of Office Supervisor I from Clerk Typist II and reclass of Clerk Typist I to Clerk Typist II.						
TOTAL		5.61	5.03	4.86	3.86	3.86
POLICE - PATROL						
CAPTAIN	F	1.00	1.00	1.00	1.00	1.00
LIEUTENANT ***	F	3.00	3.00	2.00	1.00	0.00
SERGEANT ***	F	3.00	3.00	4.00	5.00	6.00
PATROL OFFICER **	F	22.00	21.00	20.00	20.00	20.00
** Patrol Officer positions (authorized 2.0 FTE) are being kept vacant temporarily.						
*** Lieutenant positions are vacant due to attrition; these positions were abolished and sergeant positions were added.						
TOTAL		29.00	28.00	27.00	27.00	27.00
POLICE - COMMUNICATIONS						
CAPTAIN	F	1.00	1.00	1.00	1.00	1.00
COMMUNICATIONS TECHNICIAN **	F	9.00	8.00	8.00	8.00	8.00
COMMUNICATIONS TECHNICIAN **	P	1.48	1.89	1.49	1.49	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	10.89	10.49	10.49	10.49
POLICE - INVESTIGATIONS						
CAPTAIN	F	0.00	0.00	1.00	1.00	1.00
SERGEANT DETECTIVE	F	0.00	0.00	1.00	1.00	1.00
OFFICER / DETECTIVE	F	2.00	2.00	1.00	1.00	1.00
OFFICER / DRUG DETECTIVE **	F	2.00	2.00	2.00	1.00	1.00
JUVENILE OFFICER	F	1.00	1.00	1.00	1.00	1.00
** An officer was reassigned to Police Patrol and the Detective position will remain temporarily vacant.						
TOTAL		6.00	6.00	6.00	5.00	5.00
POLICE - COMMUNITY RESOURCES						
COMMUNITY RESOURCE OFFICER**	F	3.00	3.00	2.00	2.00	2.00
** An officer was reassigned to Police Patrol and the Community Resource Officer position (authorized 1.0 FTE) is being kept vacant temporarily.						
TOTAL		3.00	3.00	2.00	2.00	2.00
TOTAL - POLICE DEPARTMENT		55.09	52.92	50.35	48.35	48.35

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

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
BUDGET 2013**

<u>CLASSIFICATION</u>	<u>FULL/ PART/ SEASONAL</u>	<u>Actual 2009 FTE</u>	<u>Actual 2010 FTE</u>	<u>Actual 2011 FTE</u>	<u>Projected 2012 FTE</u>	<u>Projected 2013 FTE</u>
FIRE DEPARTMENT						
FIRE - ADMINISTRATION						
FIRE CHIEF	F	1.00	1.00	1.00	1.00	1.00
CLERK TYPIST II	F	1.00	1.00	1.00	1.00	1.00
TOTAL		2.00	2.00	2.00	2.00	2.00
FIRE - OPERATION						
ASSISTANT FIRE CHIEF	F	3.00	3.00	3.00	3.00	3.00
LIEUTENANT	F	3.00	3.00	3.00	3.00	3.00
TRAINING / SAFETY OFFICER	F	1.00	1.00	1.00	1.00	1.00
FIREFIGHTER / EMT'S **	F	27.00	24.00	24.00	24.00	24.00
** Firefighter/EMT positions (authorized 3.0 FTE) is being kept vacant temporarily.						
TOTAL		34.00	31.00	31.00	31.00	31.00
FIRE - PREVENTION & INSPECTION						
DEPUTY FIRE CHIEF	F	1.00	1.00	1.00	1.00	1.00
FIRE PREVENTION OFFICER - LIEUTENANT	F	2.00	2.00	2.00	2.00	2.00
TOTAL		3.00	3.00	3.00	3.00	3.00
TOTAL - FIRE DEPARTMENT		39.00	36.00	36.00	36.00	36.00
MUNICIPAL COURT						
JUDGE	F	1.00	1.00	1.00	1.00	1.00
ASSIGNED JUDGES	P	0.16	0.16	0.16	0.16	0.16
COURT ADMINISTRATOR	F	1.00	1.00	1.00	1.00	1.00
CHIEF DEPUTY CLERK	F	1.00	1.00	1.00	1.00	1.00
DEPUTY CLERK	F	5.00	5.00	5.00	5.00	5.00
PROBATION OFFICER	F	2.00	2.00	2.00	2.00	2.00
BAILIFF	F	1.00	1.00	1.00	1.00	1.00
DEPUTY BAILIFF **	F	3.00	2.00	2.00	2.00	2.00
SECRETARY / PARALEGAL	F	1.00	1.00	1.00	1.00	1.00
DEPUTY SEASONAL CLERK ***	S	0.29	0.00	0.00	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	14.16	14.16	14.16	14.16
PARKS AND RECREATION DEPARTMENT						
PARKS & RECREATION - ADMINISTRATION						
DIRECTOR	F	1.00	1.00	1.00	1.00	1.00
CLERICAL AIDE **	P	0.30	0.00	0.00	0.00	0.00
** Clerical Aide position (authorized .30 FTE) is being kept vacant temporarily .						
TOTAL		1.30	1.00	1.00	1.00	1.00
PARKS & RECREATION - PROGRAMS						
RECREATION SPECIALIST	F	1.00	1.00	1.00	1.00	1.00
RECREATION SUPERVISOR **	S	0.34	0.00	0.00	0.00	0.00
PLAYGROUND LEADER **	S	1.34	0.61	0.61	0.61	0.61
FOOD SERVICE SUPERVISOR **	S	0.17	0.00	0.00	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	1.61	1.61	1.61	1.61

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

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
BUDGET 2013**

CLASSIFICATION	FULL/ PART/ SEASONAL	Actual 2009 FTE	Actual 2010 FTE	Actual 2011 FTE	Projected 2012 FTE	Projected 2013 FTE
PARKS & RECREATION - PARKS & GROUNDS						
FACILITIES MAINTENANCE SUPERVISOR	F	1.00	1.00	1.00	1.00	1.00
FOREMAN I	F	1.00	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	2.00	2.00	2.00	2.00	1.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00	1.00
MAINTENANCE WORKER II	F	1.00	1.00	1.00	1.00	1.00
FACILITIES MAINTENANCE FOREMAN **	F	0.00	0.00	0.00	0.00	0.00
PARK RANGER	F	1.00	1.00	1.00	1.00	1.00
SEASONAL - PARK RANGER ***	S	0.43	0.00	0.00	0.00	0.00
SEASONAL LABORER ***	S	4.65	5.90	5.90	5.33	5.33

** Facilities Maint. Foreman position (authorized 1.0 FTE) being kept vacant temporarily.

*** Seasonal Park Ranger (authorized .43 FTE) being kept vacant temporarily. *** Seasonal Laborer positions were reduced in 2011 to reflect renewal of crime crew contract with Shelby County. Offset by increase in contractual services expense.

TOTAL		12.08	12.90	12.90	12.33	11.33
TOTAL - PARKS AND RECREATION DEPARTMENT						
		16.23	15.51	15.51	14.94	13.94
COMMUNITY DEVELOPMENT & PLANNING						
COMMUNITY SERVICES DIRECTOR	F	1.00	1.00	1.00	1.00	1.00
PLANNING INTERN **	S	0.00	0.00	0.00	0.00	0.00

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

TOTAL		1.00	1.00	1.00	1.00	1.00
BUILDING INSPECTION						
BUILDING INSPECTOR	F	1.00	1.00	1.00	1.00	1.00
ELECTRICAL INSPECTOR **	P	0.26	0.00	0.00	0.00	0.00
SECRETARY	F	0.50	0.50	0.50	0.50	0.50

** Electrical Inspector position (authorized .26 FTE) will be kept vacant temporarily.

TOTAL		1.76	1.50	1.50	1.50	1.50
ENGINEERING						
CITY ENGINEER **	F	1.00	1.00	0.00	0.00	0.00
ASSISTANT CITY ENGINEER **	F	1.00	1.00	0.00	0.00	0.00
CLERK TYPIST II	F	1.00	1.00	1.00	1.00	1.00
CITY SURVEYOR	F	1.00	1.00	1.00	1.00	1.00
ENGINEERING TECHNICIAN I **	F	1.00	1.00	0.00	0.00	0.00
ENGINEERING TECHNICIAN II **	F	2.00	2.00	1.00	1.00	1.00
SEASONAL LABORER **	S	0.00	0.00	0.00	0.00	0.00

** Seasonal Laborer position (authorized .29 FTE) will be kept vacant temporarily. City Engineer, Asst City Engineer, Engineering Tech. I and one Engineering Tech. II positions were abolished in 2011.

TOTAL		7.00	7.00	3.00	3.00	3.00
PUBLIC WORKS						
ASSISTANT CITY MANAGER-PUBLIC WORKS DIR.**	F			0.00	0.00	0.25
PUBLIC WORKS DIRECTOR	F	1.00	1.00	0.10	0.10	0.00

**Assistant City Manager - Public Works Director is being allocated among General, Street, Solid Waste, Fleet, Water and Sewer Funds.

TOTAL		1.00	1.00	0.10	0.10	0.25
CODE ENFORCEMENT						
CODE ENFORCEMENT OFFICER	F	1.00	1.00	1.00	1.00	1.00
SEASONAL CODE ENFORCEMENT OFFICER **	S	0.54	0.00	0.00	0.00	0.00

** Seasonal Code Enforcement Officer position (authorized .54 FTE) will be kept vacant temporarily.

TOTAL		1.54	1.00	1.00	1.00	1.00
TOTAL - GENERAL FUND		153.02	143.44	134.97	132.40	130.85

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

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
BUDGET 2013**

CLASSIFICATION	FULL/ PART/ SEASONAL	Actual 2009 FTE	Actual 2010 FTE	Actual 2011 FTE	Projected 2012 FTE	Projected 2013 FTE
STREET FUND						
STREET - ADMINISTRATION						
ASSISTANT CITY MANAGER-PUBLIC WORKS DIR.**	F			0.00	0.00	0.20
PUBLIC WORKS DIRECTOR	F	0.00	0.00	0.10	0.10	0.00
STREET SUPERINTENDENT	F	1.00	1.00	1.00	1.00	1.00
CLERK TYPIST II	F	0.25	0.25	0.25	0.25	0.25
**Assistant City Manager - Public Works Director is being allocated among General, Street, Solid Waste, Fleet, Water and Sewer Funds.						
TOTAL		1.25	1.25	1.35	1.35	1.45
STREET- GENERAL MAINTENANCE						
FOREMAN II	F	1.00	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I **	F	2.00	1.00	1.00	1.00	1.00
STREET TECHNICIAN I	F	1.00	1.00	1.00	1.00	1.00
SEASONAL LABORERS	S	0.23	0.23	0.23	0.23	0.23
** Equipment Operator I position (authorized 4.0 FTE) will be staffed at only 1.0 FTE temporarily.						
TOTAL		5.23	4.23	4.23	4.23	4.23
STREET - TRAFFIC CONTROL						
FOREMAN I **	F	1.00	0.00	0.00	0.00	0.00
TRAFFIC TECHNICIAN	F	0.00	1.00	1.00	1.00	1.00
SEASONAL LABORER	S	0.40	0.40	0.40	0.40	0.40
**Foreman I position (authorized 1.0 FTE) will be kept vacant temporarily.						
TOTAL		2.40	1.40	1.40	1.40	1.40
TOTAL - STREET FUND		8.88	6.88	6.98	6.98	7.08
PARKING						
PARKING ENFORCEMENT OFFICER **	P	0.75	0.00	0.00	0.00	0.00
** Parking Enforcement Officer position (authorized .75 FTE) is being kept vacant temporarily.						
TOTAL		0.75	0.00	0.00	0.00	0.00
PROBATION GRANT						
PROBATION OFFICER	F	1.00	1.00	1.00	1.00	1.00
TOTAL		1.00	1.00	1.00	1.00	1.00
MUNICIPAL COURT SPECIAL PROJECTS						
PROBATION OFFICER **	F	0.00	0.00	0.00	0.00	0.00
** Although position was authorized 1.0 FTE in 2009, it will remain vacant.						
TOTAL		0.00	0.00	0.00	0.00	0.00
MUNICIPAL COURT MENTAL HEALTH GRANT						
CASE MANAGER**	P	0.00	0.00	0.00	0.50	0.50
PROJECT COORDINATOR**	P	0.00	0.00	0.00	0.50	0.50
**These positions are grant funded through the Municipal Court Mental Health Grant.						
TOTAL		0.00	0.00	0.00	1.00	1.00
CEMETERY						
FOREMAN II	F	0.00	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I **	F	1.00	0.00	0.00	0.00	0.00
SEASONAL LABORER	S	0.76	1.00	1.00	1.00	1.00
** Equipment Operator I (authorized 1.0 FTE) is being kept vacant temporarily.						
TOTAL		2.76	2.00	2.00	2.00	2.00

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

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
BUDGET 2013**

CLASSIFICATION	FULL/ PART/ SEASONAL	Actual 2009 FTE	Actual 2010 FTE	Actual 2011 FTE	Projected 2012 FTE	Projected 2013 FTE
WATER FUND						
WATER - ADMINISTRATION						
ASSISTANT CITY MANAGER - PUBLIC WORKS DIR.	F			0.00	0.00	0.15
PUBLIC WORKS DIRECTOR	F	0.00	0.00	0.40	0.40	0.00
UTILITIES DIRECTOR	F	0.50	0.50	0.00	0.00	0.40
CLERK TYPIST II	F	0.33	0.33	0.33	0.33	0.33
TOTAL		0.83	0.83	0.73	0.73	0.88
WATER - TREATMENT PLANT						
SUPERINTENDENT	F	1.00	1.00	1.00	1.00	1.00
ASSISTANT SUPERINTENDENT	F	1.00	1.00	1.00	1.00	1.00
WATER PLANT CHEMIST	F	1.00	1.00	1.00	1.00	1.00
WATER PLANT OPERATOR	F	5.00	5.00	5.00	5.00	5.00
SEASONAL LABORER	S	0.20	0.00	0.00	0.00	0.00
TOTAL		8.20	8.00	8.00	8.00	8.00
WATER - DISTRIBUTION						
FOREMAN II	F	1.00	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	3.00	3.00	3.00	3.00	3.00
SEASONAL LABORER **	S	0.00	0.00	0.00	0.00	0.00
TOTAL		5.00	5.00	5.00	5.00	5.00
WATER - METER READING & REPAIR						
FOREMAN I	F	1.00	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR I	F	1.00	1.00	1.00	1.00	1.00
TOTAL		2.00	2.00	2.00	2.00	2.00
TOTAL - WATER FUND		16.03	15.83	15.73	15.73	15.88
SEWER FUND						
SEWER - ADMINISTRATION						
ASSISTANT CITY MANAGER - PUBLIC WORKS DIR.	F			0.00	0.00	0.15
PUBLIC WORKS DIRECTOR	F	0.00	0.00	0.40	0.40	0.00
UTILITIES DIRECTOR	F	0.50	0.50	0.00	0.00	0.40
CLERK TYPIST II	F	0.33	0.33	0.33	0.33	0.33
TOTAL		0.83	0.83	0.73	0.73	0.88
SEWER - TREATMENT PLANT						
SUPERVISOR	F	1.00	1.00	1.00	1.00	1.00
ASST. SUPERINTENDENT	F	1.00	1.00	1.00	1.00	1.00
CHIEF OPERATOR	F	1.00	1.00	1.00	1.00	1.00
SEWER PLANT OPERATOR (AGRONOMIST)	F	1.00	1.00	1.00	1.00	1.00
SEWER PLANT OPERATOR **	F	1.00	1.00	1.00	0.00	0.00
TOTAL		6.22	6.00	5.00	4.00	4.00

** Utilities Director position (authorized 1.0 FTE) filled as part of reorganization and now allocated between Water, Sewer & Stormwater. Assistant City Manager - Public Works Director is being allocated among General, Street, Solid Waste, Fleet, Water and Sewer Funds.

** Seasonal Laborer for hydrant painting (authorized .22 FTE) to be kept vacant temporarily.

** Utilities Director position (authorized 1.0 FTE) filled as part of reorganization and now allocated between Water, Sewer & Stormwater. Assistant City Manager - Public Works Director is being allocated among General, Street, Solid Waste, Fleet, Water and Sewer Funds.

**Sewer Plant Operator position (authorized 1.0 FTE) is being kept vacant temporarily.

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

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
BUDGET 2013**

CLASSIFICATION	FULL/ PART/ SEASONAL	Actual 2009 FTE	Actual 2010 FTE	Actual 2011 FTE	Projected 2012 FTE	Projected 2013 FTE
SEWER - COLLECTION						
SUPERVISOR / UNDERGROUND UTILITIES	F	1.00	1.00	1.00	1.00	1.00
FOREMAN II	F	0.50	0.50	0.50	0.50	0.50
EQUIPMENT OPERATOR I	F	2.00	2.00	2.00	2.00	1.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00	1.00
UTILITIES MECHANIC II **	F	2.00	2.00	3.00	3.00	2.00
** Equipment Operator I & Utilities Mechanic II will be reassigned to Sewer EPA Required I & I Program.						
TOTAL		6.50	6.50	7.50	7.50	5.50
SEWER - I & I EPA Required						
FOREMAN II	F	N/A	N/A	N/A	N/A	1.00
EQUIPMENT OPERATOR I	F	N/A	N/A	N/A	N/A	1.00
EQUIPMENT OPERATOR II	F	N/A	N/A	N/A	N/A	3.00
** Equipment Operator I & Utilities Mechanic II will be reassigned to Sewer EPA required I & I Program.						
TOTAL		0.00	0.00	0.00	0.00	5.00
SEWER - INDUSTRIAL WASTE						
WASTE WATER CHEMIST	F	1.00	1.00	1.00	1.00	1.00
CONTROL CHEMIST	F	1.00	1.00	1.00	1.00	1.00
TOTAL		2.00	2.00	2.00	2.00	2.00
TOTAL SEWER FUND		15.55	15.33	15.23	14.23	17.38
STORMWATER MANAGEMENT & MONITORING						
UTILITIES DIRECTOR**	F	0.00	0.00	0.00	0.00	0.20
PLANT OPERATOR - NPDES PHASE II PROGRAM ADMIN.	F	1.00	1.00	1.00	1.00	1.00
FOREMAN II	F	0.50	0.50	0.50	0.50	0.50
EQUIPMENT OPERATOR I	F	1.00	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR II	F	1.00	1.00	1.00	1.00	1.00
SEASONAL LABORER **	S	0.46	0.00	0.00	0.00	0.00
CLERK TYPIST II	F	0.10	0.10	0.10	0.10	0.10
** Seasonal Laborer position (authorized .46) to be kept vacant temporarily. Utilities Director allocated to Water, Sewer, & Stormwater.						
TOTAL		4.06	3.60	3.60	3.60	3.80
TRANSPORTATION (SHELBY PUBLIC TRANSIT)						
ASSISTANT CITY MANAGER - ADMINISTRATIVE SVCS	F	0.15	0.15	0.15	0.15	0.00
TRANSIT MANAGER	F	1.00	1.00	1.00	1.00	1.00
OPERATIONS/OFFICE SUPERVISOR	F	1.00	1.00	1.00	1.00	1.00
CLERICAL AIDE - SCHEDULER	F	1.00	1.00	1.00	1.00	1.00
CLERICAL AIDE - DISPATCHER	P	1.00	1.00	1.00	1.00	1.00
DISPATCH RELIEF - LUNCH	P	0.13	0.13	0.13	0.24	0.24
REGULAR DRIVER	P	6.31	6.31	6.31	5.39	8.48
SUB DRIVER	P	3.01	3.01	3.01	2.79	0.00
TOTAL		13.60	13.60	13.60	12.57	12.72
SOLID WASTE						
SOLID WASTE - ADMINISTRATION						
ASSISTANT CITY MANAGER - PUBLIC WORKS DIR.	F	0.00	0.00	0.00	0.00	0.05
**Assistant City Manager - Public Works Director is being allocated among General, Street, Solid Waste, Fleet, Water and Sewer Funds.						
TOTAL		0.00	0.00	0.00	0.00	0.05

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

**CITY OF SIDNEY
STAFFING PLAN (FULL - TIME EQUIVALENTS) *
BUDGET 2013**

CLASSIFICATION	FULL/ PART/ SEASONAL	Actual 2009 FTE	Actual 2010 FTE	Actual 2011 FTE	Projected 2012 FTE	Projected 2013 FTE
SWIMMING POOL						
POOL MANAGER	S	0.24	0.24	0.24	0.24	0.24
ASSISTANT POOL MANAGER	S	0.24	0.24	0.24	0.24	0.24
WATER SAFETY INSTRUCTOR **	S	0.23	0.00	0.00	0.00	0.00
LIFEGUARD **	S	3.50	3.50	3.50	3.50	3.50

** 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.

TOTAL		4.21	3.98	3.98	3.98	3.98
SERVICE CENTER						
LABORER II **	P	0.50	0.00	0.00	0.00	0.00

** Part-time Laborer II (authorized .75 FTE) to be kept vacant temporarily.

TOTAL		0.50	0.00	0.00	0.00	0.00
TECHNOLOGY						
INFORMATION TECHNOLOGY MANAGER	F	1.00	1.00	1.00	1.00	1.00
NETWORK ADMINISTRATOR	F	1.00	1.00	1.00	1.00	1.00
TECHNICIAN	F	1.00	1.00	1.00	1.00	1.00
GIS TECHICIAN	F	1.00	1.00	1.00	1.00	1.00
TOTAL		4.00	4.00	4.00	4.00	4.00

REVENUE COLLECTIONS						
REVENUE COLLECTION MANAGER	F	0.00	0.00	1.00	1.00	1.00
INCOME TAX ADMINISTRATOR	F	0.00	0.00	1.00	1.00	1.00
ACCOUNT CLERK I	F	4.00	4.00	4.00	4.00	4.00
CLERK TYPIST I **	P	0.50	0.00	0.00	0.00	0.00
CLERICAL AIDE **	S	0.00	0.00	0.00	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		6.50	6.00	6.00	6.00	6.00
GARAGE / FLEET OPERATIONS						
ASSISTANT CITY MANAGER - PUBLIC WORKS DIR.	F			0.00	0.00	0.05
FLEET MANAGER	F	1.00	1.00	1.00	1.00	1.00
FLEET MECHANIC	F	2.00	2.00	2.00	2.00	2.00

**Assistant City Manager - Public Works Director is being allocated among General, Street, Solid Waste, Fleet, Water and Sewer Funds.

TOTAL		3.00	3.00	3.00	3.00	3.05
GRAND TOTAL		233.86	218.66	210.09	206.49	208.79

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



1. Executive Summary

A. Introduction

This Sidney Comprehensive Plan Update establishes a policy framework for guiding expansion of the City and future development over the next 10 to 15 years. This update entails a comprehensive review of the Sidney Comprehensive Plan, adopted by Sidney in 2002. The Plan recommends an urban services boundary that defines utility service areas within which future development should take place. The Plan continues to support a build-out population of 35,000. Ensuring that future development is an asset to the community and fits in with existing development is stressed. Providing for a balanced economy and more housing opportunities also is stressed. Meeting the transportation needs of the City is highlighted by several roadway recommendations. The Executive Summary addresses the following areas:

- Vision and Mission Statements
- Major Objectives
- Implementation

B. Vision and Mission Statements

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

1. Vision Statement

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

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

2. Mission Statements

The Comprehensive Plan is structured by a series of chapters. A mission statement was prepared for each as the beginning point for developing individual policies and implementation strategies. The mission statements were written using almost 500 ideas generated by the public at Community Forum #1, which was held at two locations plus a special meeting with Sidney High School seniors. These mission statements were confirmed by the Comprehensive Plan Update Steering Committee during the 2009 Plan review. The following are the mission statements:

a) Community Facilities

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

b) Community Services

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

c) Downtown

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

d) Economic Development

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



e) Housing

The housing mission is to provide quality affordable housing opportunities for all residents.

f) Natural Resources

The natural resources mission is to conserve natural resources (land, air, water, and a balance of wildlife presence) with concern for wildlife, reducing pollution and increasing use of the river corridor.

g) Land Use

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

h) Transportation

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

i) Urban Design

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

j) Utilities

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

k) Local City Schools

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

C. Major Initiatives

1. Overview

The Comprehensive Plan recommends a number of initiatives to guide corporate expansion and future physical development in Sidney. These initiatives are represented in the individual plans as well as objectives within each element. These major initiatives were confirmed by the Comprehensive Plan Update Steering Committee during the 2009 Plan review. This section provides a brief summary of the major initiatives.

2. Major Objectives

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

- a) Expand the park system, improve recreation facilities and expand park programming.
- b) Expand safety services, particularly police and fire protection as the City grows.
- c) Encourage revitalization of downtown, strengthen the local economy and attract tourists.
- d) Increase amount and quality of retail, retain and attract quality businesses, diversify the labor force and encourage tourism.
- e) Expand the housing stock and encourage quality new construction.
- f) Promote balanced growth concurrent with utility expansion and plan for residential, commercial and industrial development.
- g) Protect wildlife, reduce pollution and improve the Great Miami River corridor.
- h) Improve traffic flow, reduce truck traffic downtown, expand public transportation and increase parking downtown.



- i) Beautify the City and preserve historic resources.
- j) Maintain clean water, reduce inflow/infiltration, continue long term utility planning and ensure developers pay a fair share of utility improvements.

D. Implementation

1. Overview

A series of strategies are presented in the Comprehensive Plan to provide detailed guidance for each objective. These strategies are the heart of the Plan and indicate actions, responsible parties, timeframe and estimated costs where available. These strategies were confirmed by the Comprehensive Plan Update Committee during the 2009 Plan review. The following is a summary of the major strategies.

2. Major Strategies

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

- a) Continue to use the parks, recreation and open space master plan.
- b) Determine the site, design, timing and funding of a north end fire station.
- c) Continue to encourage Downtown Sidney's role, and encourage additional specialty shops and housing downtown.
- d) Create a business competitiveness initiative, continue tourism marketing, formalize business recruitment, and encourage entrepreneurial development.
- e) Encourage housing rehabilitation, target key neighborhoods, promote affordable housing incentives and pursue additional state grants.
- f) Continually review the urban services boundary and plan utilities accordingly and assist developers where beneficial to extend utilities.
- g) Encourage infill development downtown, industrial development west of I-75, commercial development along SR 47 and Vandemark Road, office development along I-75 near SR 29 and CR25A, and residential development east of I-75 in the City's north end.
- h) Minimize development impacts on the environment, improve traffic flow, maintain safety, focus economic incentives on light industry and research and development and preserve more public land along the Great Miami River.
- i) Extend several key roads and improve key congested intersections, provide alternate truck routes, expand transit services, develop a downtown wayfinding system, improve roadway infrastructure and expand biking as an alternative transportation mode.
- j) Continue to expand streetscape improvements downtown, recognize beautification projects, expand landscaping requirements, continue to beautify SR 47 between I-75 and downtown and adopt incentives to encourage historic preservation.
- k) Protect water sources, plan for long term system improvements, provide key improvements when financing is assured and continue to require developer contributions.

City of Sidney Comprehensive Plan - Implementation Strategies

The Comprehensive Plan serves as the City's official set of development policies, which guides City Council, Planning Commission and the Administration. The policies established within the plan provide a legal basis for decision-making in multiple areas, such as rezoning, the establishment of zoning after annexation, and location and sizing of infrastructure. The plan also provides the basis for projects and funding in the City's Five-Year Plan.

The plan is necessarily flexible in nature and is a "living" document, which continues to evolve over time. The City revisits the plan on an annual basis as part of the preparation of the City's Five-Year Plan and prepares major updates every five years. The plan was originally developed in 1997 and updated in 2002. During 2009, it was again reviewed and updated. The 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.

CH.	#	STRATEGY	LEAD	TIME	ESTIMATED COST
Community Facilities	1a	Implement Parks and Recreation Master Plan	Parks Director	O	In-House
	1b	Studying the City's parkland dedication requirements in the Subdiv. Regs.	Community Services Director	O	In-House
	1c	Improving Linkages between parks and neighborhoods	Parks Director	O	Project Specific
	2a	Implement Parks and Recreation Master Plan	See Community Facilities Objective 1a.1		
	3a	Providing teen/older youth activities	Parks Director	IP	In-House
	3b	Expanding summer and winter activities	Parks Director	IP	In-House
	4a	Expand community based policing	Police Chief	O	In-House
	4b	Improving police technology through on-board computers in police vehicles.	Police Chief	O	\$210,000 for data terminals
	4c	Complete a hazard analysis & standard of coverage response	Fire Chief	IP	
	4d	Build a fire station to serve City's northend (contingent upon result of 1d3.1)	Fire Chief	MT	\$1 million
	5a	Maintaining and operating the senior center	Parks Director	O	Annual Budget
	6a	Continuing the street tree program and studying its expansion	Public Works Director	O	Annual Budget
	6b	Improving enforcement of trash and litter regulations	Community Services Director	O	In-House
	6c	Continue to evaluate the property maintenance code and boosting enforcement	Community Services Director	O	In-House
	Downtown	7a	Preparing technology master plan	IT Manager	IP
8a		Supporting historical landmarks and cultural sites	Community Services Director	O	In-House
1a		Continue revitalization efforts	City Manager	ST	In-House
2a		Encouraging off-street parking	Community Services Director	ST	Project Specific \$10,000- 15,000 for basic study
2b		Addressing tax delinquent, deteriorated properties.	Community Services Director	O	Project Specific
2c		Retaining and attracting government offices in downtown and providing parking	City Council	O	Project Specific
2d		Maintaining the number and duration of community activities downtown	Downtown Sidney	O	Project Specific
2e		Expanding the library	Library Board	IP	Project Specific
2f		Visually connecting downtown to I-75 through streetscape improvements and decorative signage	see Urban Design chapter		
2g		Continuing the river corridor project through the downtown with pedestrian connections	see Downtown Objective 1a.1		
Downtown	3a	Maintaining Downtown Sidney's role in promoting and utilizing coordinated retail marketing	Downtown Sidney	ST-IP	Project Specific
	3b	Attracting specialty shops and small businesses and tourism-related attractions.	Community Services Director	O	In-House
	3c	Encouraging quality downtown housing	Community Services Director	O	In-House
	3d	Expanding incentives for downtown businesses	Community Services Director	MT	In-House
	3e	Increasing safety downtown	see Community Facilities Objective 1d.1		
	3f	Encouraging owner's responsibility for maintaining buildings	see Community Facilities Objective 1f.3		
	3g	Developing civic multi-purpose facility	City Manager	MT	Project Specific
	3h	Creating meeting or conference venue	Downtown Sidney	MT	Project Specific
	3i	Increasing number of restaurants	Downtown Sidney	O	In-House
	3j	Enhancing tourist attraction/entertainment	Downtown Sidney	O	Project Specific
	3k	Developing family entertainment center	Downtown Sidney	ST	Project Specific
	4a	Capital rehabilitation & equipment program	Chamber of Commerce and Sidney Visitor Bureau	ST	In-House
	4b	Developing tourism	City Manager and Downtown	ST	In-House
4c	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

CH.	#	STRATEGY	LEAD	TIME	ESTIMATED COST
Economic Development	1a	Create Sidney Business Competitiveness Initiative (SBCI)	WODC	ST	In-House
	1b	Implementing Tourism Marketing Strategy	Visitors Bureau & Community Services Director	O	\$27,500
	1c	Implementing New Business Recruitment	WODC	O	\$40,000
	1d	Implementing Entrepreneurial Development Strategy	Community Services Director	MT	\$25,000 annually
Housing	1a	Encouraging rehabilitation and maintenance of existing housing and target existing, depressed neighborhoods with incentive package to encourage reinvestment and homeownership.	Community Services Director	O	In-House
	1b	Preparing a residential market study to identify current and future gaps in housing stock, and targeting the State average on affordability	Community Services Director	O	In-House
	1c	Pursuing Comprehensive Housing Improvement Program (CHIP) grants	Community Services Director	O	In-House
	1d	Implement Housing Marketing Plan to ensure an adequate supply of move-up housing	City Manager	O	\$20,000 marketing budget and In-House
	2a	Developing an education program that promotes current affordable housing incentives	Community Services Director	ST	In-House
	2b	Studying the role of the City's development regulations	Community Services Director	MT	In-House
	2c	Implementing the Comprehensive Housing Improvement Strategy	Community Services Director	O	In-House
Land Use	1a	Establish an urban services area.	Utilities Director	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 Director & Community Services Director	O	In-House
	1e	Assisting developers where needed to extend utilities to difficult areas in order to promote growth in those areas	Utilities Director	O	In-House
	1f	Timing infrastructure to support moderate growth rate.	Utilities Director	O	In-House
	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 Manager	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

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City of Sidney Comprehensive Plan - Implementation Strategies

CH.	#	STRATEGY	LEAD	TIME	ESTIMATED COST
Natural Resources	2d	Expanding the urban forest	See Community Facilities Objective 1f.1		
	3a	Purchasing additional public parkland within the Great Miami River corridor.	Parks Director	O	Project Specific
	3b	Obtaining conservation easements for private land within the 100-year floodplain	Parks Director	O	Project Specific
	3c	Maintaining and reforesting public lands along the Great Miami River and its tributaries	Parks Director	O	Project Specific
Natural Resources	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
	2c	Reducing number of turns	City Engineer	IP	\$210,700
	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 Director	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 Director	LT	In-House
	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	1a	Continuing the annual award for commercial beautification	Chamber of Commerce	O	In-House
	1b	Establishing an annual award for single-family residential beautification	Community Services Director	ST-O	In-House
	1c	Strengthening urban design components of the City's zoning code.	Community Services Director	ST	In-House
	1d	Requiring the landscaping of new industry, businesses & off-street parking areas along major arterials and I-75	Community Services Director	O	In-House
	1e	Establishing design standards for public spaces	City Manager	MT	\$25,000-\$35,000
	1f	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
	1g	Adopting and enforcing residential maintenance standards	See Community Facilities Objective 1f.3		
	1h	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	

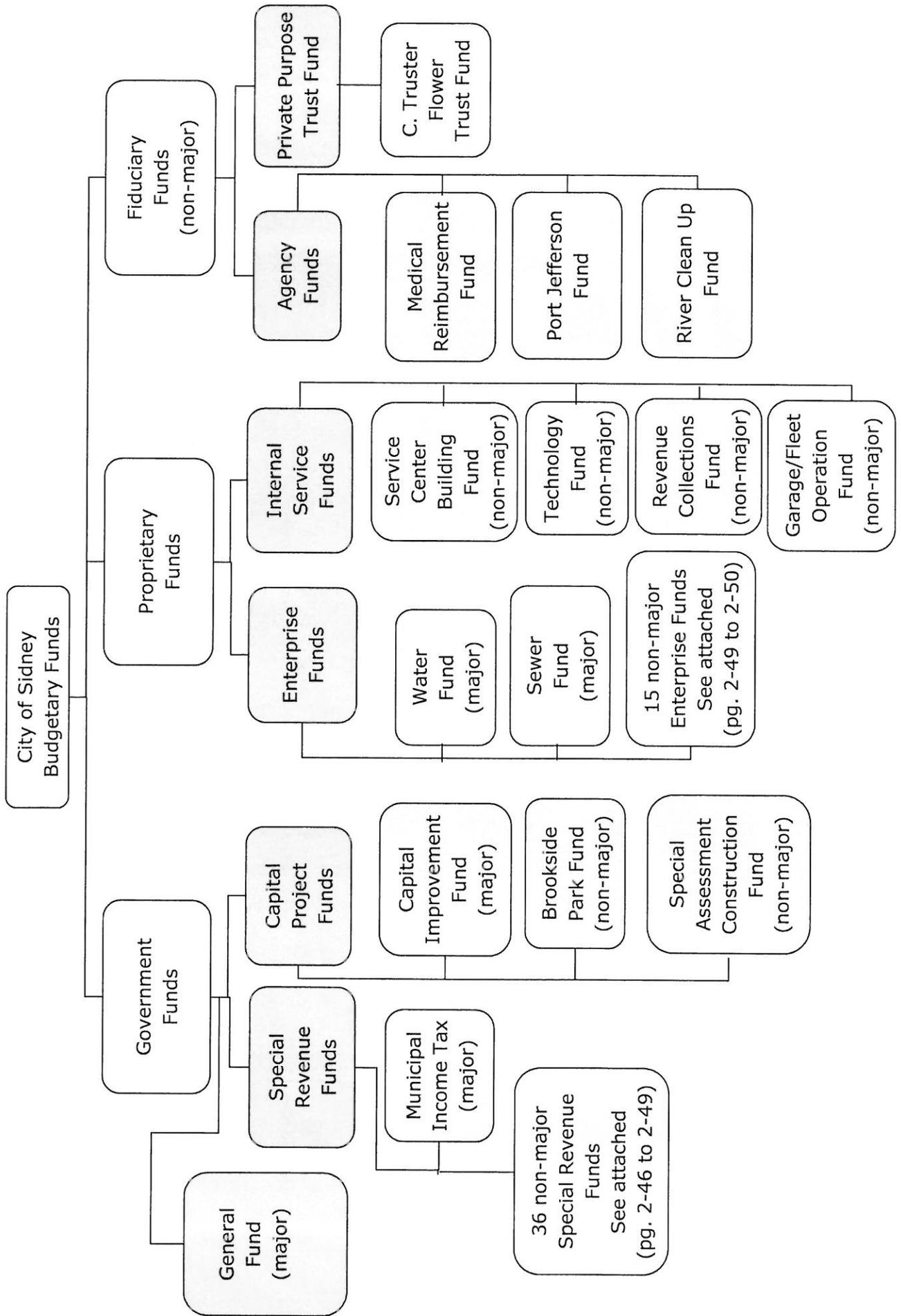
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City of Sidney Comprehensive Plan - Implementation Strategies

CH.	#	STRATEGY	LEAD	TIME	ESTIMATED COST
Utilities - Sanitary Sewer	1a	Maintaining a high level of awareness in community of critical nature of the wastewater system	Utilities Director	O	In-House
	1b	Issuing annual technical report to the City administration on wastewater system performance versus Land Use Plan	Utilities Director	O	In-House
	2a	Enforcing "clean water ordinances" for inflow/infiltration (I/I) containment on a homeowner basis	Utilities Director	O	\$3,000/house I/I reduction
	2b	Managing and/or eliminating system inflow/infiltration (I/I)	Utilities Director	O	\$75,000+ per year
	3a	Supporting the sewer improvement fund through adequate customer fees	Utilities Director	O	Increased user fees
Utilities - Sanitary Sewer	3b	Expanding the Wastewater Treatment Plant	Utilities Director	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 Director	ST - LT	\$3-\$4.50 per gallon of sewage flow
	4a	Continuing to require developer participation in utility improvements	City Manager & Utilities Director	O	Project Specific
	5a	Identify potential areas west of I-75 for development into industrial parks	Utilities Director	O	Project Specific
	5b	Apply for state and federal grants for the development of industrial parks	City Manager & Utilities Director	O	Project Specific
Utilities - Water	1a	Maintain a high level of awareness in community of critical nature of the water system	Utilities Director	O	In-House
	1b	Issue technical report to the City administration on water system performance versus Land Use Plan	Utilities Director	O	In-House
	2a	Complete a water source expansion and distribution improvements	Utilities Director	ST	Project Specific
	2b	Aggressively protect the Tawawa Creek and Great Miami River water sources	Utilities Director	O	Project Specific
	2c	Plan and build above ground storage tanks	Utilities Director	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 Director & Finance Officer	O	Increased user fees
	3b	Seek alternative water source	Utilities Director	LT	\$15-18 million
	3c	Water system build-out	Utilities Director	MT	In-house
	3d	Determine fiscal impact of extending utility lines north and west of the City per the Land Use Plan	Utilities Director	O	in-house
	4a	Continue to require developer participation in utility improvements.	City Manager, Utilities Director, Finance Officer	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 Director	O	In-house
	1b	Issue annual technical report to the City administration on storm water system performance vs Land Use Plan	Utilities Director	O	In-House
	2a	Enforce clean water ordinances for elimination of pollutant runoff	Utilities Director	O	In-House
	2b	Continue to monitor and inspect all storm water mains	Utilities Director	O	In-House
	3a	Support the storm sewer improvement fund through adequate customer fees	Utilities Director, Finance Officer	O	Increased user fees
	3b	Expand the storm sewer system	Utilities Director, Finance Officer	O	Project Specific
	3c	Determine fiscal impact of extending utility lines north and west of the City per the land use plan	Utilities Director, Finance Officer	ST - LT	\$3.00 - \$4.50 / gallon of sewage flow
	4a	Continue to require developer participation in utility improvements.	City Manager, Utilities Director, Finance Officer	O	Project Specific
	5a	Identify potential areas west of I-75 for development of industrial park	Utilities Director	O	Project Specific
	5b	Apply for state and federal grants for the development of industrial parks	City Manager, Utilities Director, Finance Officer	O	Project Specific

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

CITY OF SIDNEY
2013 BUDGET
FUND STRUCTURE



CITY OF SIDNEY, OHIO
Fund Descriptions

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Major special revenue fund:

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

Non-major special revenue funds:

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

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

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

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

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

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

Parking Enforcement Fund. 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.

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.

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.

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

CITY OF SIDNEY, OHIO
Fund Descriptions

SPECIAL REVENUE FUNDS (Continued)

Fire Loss Security Fund. To account for the holding of a portion of insurance proceeds from fire loss of private property, held as security against the cost of removing, securing or repairing the damaged structure.

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 Alcohol Treatment Fund. To account for mandatory fines for DUI arrests that are used to treat drivers who cannot afford the rehabilitation.

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

Indigent Driver Alcohol Treatment - Surplus Fund. To account for the resources and expenditures declared to be Indigent Driver Alcohol Treatment Surplus funds.

Municipal Court Mental Health Grant Fund. To account for the resources and expenditures of the Justice and Mental Health Collaboration Program grant as administered by Sidney Municipal Court.

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.

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

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. Loan Fund. To account for loans and repayment of loans for businesses who qualify for low interest loans for economic development.

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

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

CITY OF SIDNEY, OHIO
Fund Descriptions

SPECIAL REVENUE FUNDS (Continued)

Neighborhood Stabilization Fund. 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.

Moving Ohio Forward Fund. To account for funds received as a part of the Moving Ohio Forward Grant Program. This funding is for removal of blighted residences, resulting in properties which are cleared and available for future reuse.

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

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

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

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

TIF – Echo Development Fund. To account for the financial resources and expenditures related to the development of the Echo Business Center subdivision.

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

CAPITAL PROJECTS FUNDS

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

Major capital projects fund:

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

Non-major capital projects funds:

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.

CITY OF SIDNEY, OHIO
Fund Descriptions

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.

Major enterprise funds:

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

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

Non-major enterprise funds:

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

Stormwater 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.

CITY OF SIDNEY, OHIO
Fund Descriptions

ENTERPRISE FUNDS (Continued)

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 and a subsidy from the General Fund.

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.

PRIVATE-PURPOSE TRUST FUND

Private purpose funds are used to account for a trust arrangement where specific benefits accrue to specific individuals.

C. Truster Flower Trust Fund. To account for the purchase and placement of flowers upon the monument of Grantor and Grantor's sister at Memorial Day at the Graceland Cemetery until distribution amount is exhausted.

CITY OF SIDNEY

RELATIONSHIP BETWEEN FUNDS AND CITY DEPARTMENTS

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

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

CITY OF SIDNEY STATEMENT OF FINANCIAL POLICIES

I. PURPOSE AND SCOPE

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

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

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

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

II. REVIEW OF POLICIES

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

III. BUDGETING AND FINANCIAL PLANNING

A. Financial Planning Elements

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

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

B. Long-Term Focus

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

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

C. Conservatism

Revenues will be projected conservatively, but realistically, considering:

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

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

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

Expenditures will be projected conservatively considering

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

D. Five-Year Financial Plan

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

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

E. Annual Operating and Capital Budget

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

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

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

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

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

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

**CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES**

- (2) Unencumbered appropriations lapse at year-end. State law provides that no contract, agreement or other obligation involving the expenditure of money shall be entered into unless the Finance Officer first certifies that the money required for such contract, agreement, obligation or expenditure is in the treasury, or is anticipated to come into the treasury, before the maturity of such contract. (O.R.C. 5705.41)
- (3) All funds of the City have annual budgets legally adopted by the City Council. The exception is that when the City receives federal or state grant funds to aid in paying the cost of any program, activity, or function of the City, the amount received is deemed appropriated for such purpose. (O.R.C. 5705.42)

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

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

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

F. Modifications to the Budget

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

IV. CAPITAL IMPROVEMENT PROGRAM / CAPITAL BUDGET

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

A. Five-Year Capital Plan

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

B. Capital Budget

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

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

CITY OF SIDNEY STATEMENT OF FINANCIAL POLICIES

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

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

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

C. Capital Investment Fund.

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

V. BUDGETARY COMPLIANCE AND EXPENDITURE CONTROL

A. Budgetary Compliance and Monitoring

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

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

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

B. Budget Reporting

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

**CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES**

C. Prompt Payment

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

VI. INTERFUND CASH TRANSFERS

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

VII. MINIMUM FUND BALANCE RESERVES

The City will budget 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 minimum cash fund balances 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 minimum cash fund balances are stated as a percentage of annual expenditures:

<u>Fund</u>	<u>Balance as % of annual expenditures</u>
General	20%
Street	15%
Cemetery	15%
Transportation	12%
Parking	20%
Water	20%
Sewer	20%
Solid Waste	10%
Pool	15%
Stormwater	15%

**CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES**

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

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

VIII. INTERNAL CONTROL POLICIES

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

A. Objectives of Internal Control

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

- a. **Authorization.** All transactions are properly authorized by management.
- b. **Recording transactions.** Transactions are recorded as necessary (1) to permit preparation of financial statements in conformance to statutory requirements and accounting principles generally accepted in the United States, and (2) to maintain accountability for assets.
- c. **Access to assets.** Access to assets and records should be permitted only with management's authorization.
- d. **Periodic independent verification.** The records should be checked against the assets by someone other than the persons responsible for the records or the assets. Examples of independent verification are monthly bank reconciliations and periodic counts of inventory.
- e. **Segregation of duties.** The organizational plan should separate functional responsibilities. In general, when the work of one employee is checked by another, and when the responsibility for custody of assets is separate from the responsibility for maintaining the records relating to those assets, then there is appropriate segregation of duties.

B. Written Procedures

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

C. Finance Department Responsibilities

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

**CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES**

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.

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.

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

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

B. Purposes and Uses of Debt

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

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

9. *Conduit debt:* Conduit debt is debt payable by third parties for which the City does not provide credit or security. The City may sponsor conduit financings in the form of Industrial Revenue Bonds and similar instruments for typically economic development activities that have a general public purpose. The City must approve the proposed borrowing based on a review that includes an assessment of the borrower's creditworthiness and credit rating. The City shall also review the request for appropriateness for the City to be associated with the purpose of the borrowing issue. The review for appropriateness shall reflect sound public policy and if there is a contingent impact on the City such as marketability of the City's direct debt and collection of the general revenues of the City.

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.

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

- 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)

**CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES**

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.

CITY OF SIDNEY STATEMENT OF FINANCIAL POLICIES

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 twenty-five (25) years of public employment or over the age of 60. 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

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

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)

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.

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

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.

CITY OF SIDNEY
STATEMENT OF FINANCIAL POLICIES

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 Building Fund

Information services and data processing

Information Technology Fund

Collection of City revenue

Revenue Collections 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

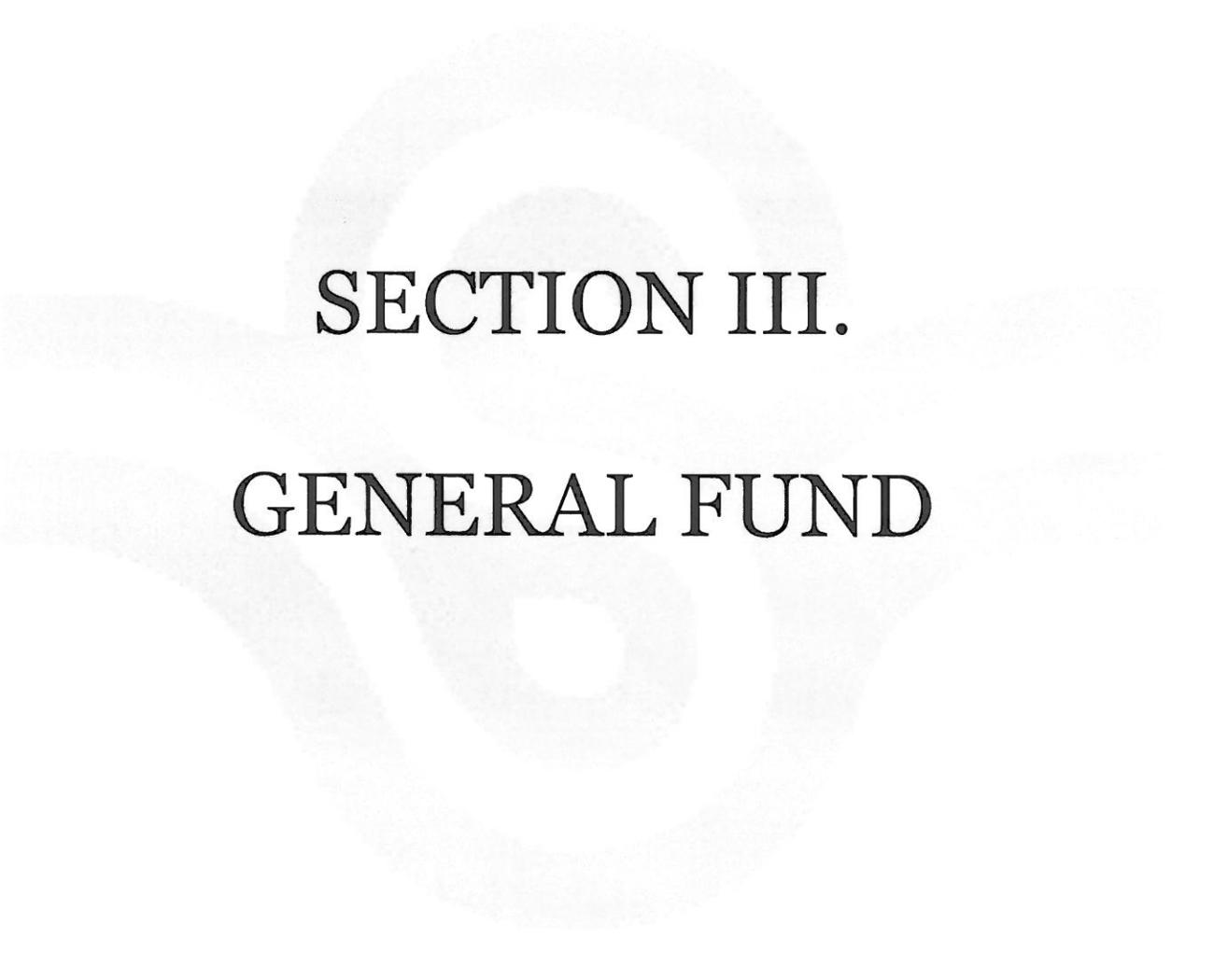
Rev. 09/08/2003

Rev. 03/13/2006

Rev. 04/9/2007

Rev. 4/28/2008

Rev 9/10/2012



SECTION III.

GENERAL FUND

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in Budget
Beginning Cash Balance	3,593,415	3,676,040	4,264,733	4,264,733	4,034,539	
Receipts:						
Local Taxes	1,758,203	1,465,490	1,419,774	1,313,964	1,332,473	
Intergovernmental	969,581	983,208	849,006	753,555	441,094	
Assessments	226,429	231,245	230,300	235,087	235,600	
Fees for Services	928,100	888,900	954,891	965,545	994,933	
Court Fines & Costs	500,314	512,967	537,917	549,437	564,159	
Donations	7,239	5,518	5,200	7,971	5,200	
Grants - Federal/State	51,841	35,661	35,000	60,725	39,423	
Reimbursements	100,058	107,487	116,212	77,717	80,080	
Bond Proceeds	0	345,221	0	0	0	
Other Receipts	122,419	160,248	84,288	169,011	103,850	
Total Receipts	4,664,182	4,735,945	4,232,588	4,133,012	3,796,812	
Expenditures:						
Salaries and Wages	8,961,428	8,639,362	8,344,279	8,411,437	8,352,327	0.1 %
Fringe Benefits	3,463,538	3,410,926	3,416,053	3,327,088	3,496,037	2.3 %
Contractual and Materials	2,224,336	2,287,714	2,760,138	2,692,536	2,681,653	(2.8%)
Capital Outlay	0	153,995	16,557	16,705	0	(100.0%)
Debt Service	0	0	32,720	32,719	36,794	12.5 %
Refinancing of Debt	0	334,608	0	0	0	0.0 %
Total Expenditures	14,649,302	14,826,605	14,569,747	14,480,486	14,566,811	0.0 %
Net Income Before Interfund Transactions	(9,985,120)	(10,090,660)	(10,337,159)	(10,347,474)	(10,769,999)	
Interfund Services Used	(694,918)	(760,295)	(789,784)	(820,775)	(866,618)	9.7 %
Interfund Reimbursements In:						
Interfund Admin Reimbursement	1,387,684	1,454,266	1,300,573	1,300,573	1,144,860	
Capital Interfund Reimbursement	192,600	215,119	161,573	161,573	138,726	
Reimbursement from Taxation	9,330,594	10,156,762	9,819,621	9,999,409	9,936,632	
Other Interfund Reimbursement	11,785	0	0	150,000	0	
Interfund Transfers (Out):						
Transfer to Street Fund	0	(185,000)	(180,000)	(180,000)	(130,000)	
Transfer to Cemetery Fund	0	(50,000)	(45,000)	(45,000)	(66,000)	
Transfer to Transportation Fd.	0	0	(73,500)	(73,500)	(53,671)	
Transfer to Insurance Fund	(25,000)	(25,000)	(15,000)	(15,000)	(25,000)	
Transfer to Airport Fund	(20,000)	(10,000)	(35,000)	(35,000)	(35,000)	
Transfer to Swimming Pool Fund	(15,000)	(36,500)	(45,000)	(60,000)	(50,000)	
Transfer to Yard Waste	(100,000)	(80,000)	(67,000)	(67,000)	0	
Transfer to Stormwater Fund	0	0	(10,000)	(10,000)	(52,000)	
Transfer to Separation Pay Fd.	0	0	(188,000)	(188,000)	(112,000)	
Total Transfers (Out)	(160,000)	(386,500)	(658,500)	(673,500)	(523,671)	
Net Change in Fund Balance	82,625	588,692	(503,676)	(230,194)	(940,070)	
Ending Cash Balance (Unencumbered)	3,676,040	4,264,733	3,761,057	4,034,539	3,094,469	
Balance as a percent of expenditures (Minimum Reserve =20%)	25.1%	28.8%	25.8%	27.9%	21.2%	

* See the following departmental summaries.

**Summary of Expenditures by Department
General Fund
2013 Budget**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Expenditures						
0101 City Council	101,530	84,508	83,352	83,074	93,302	11.9 %
0102 City Administration	325,410	264,712	273,931	245,392	222,972	(18.6%)
0103 Finance/Accounting	471,036	423,256	442,057	424,902	457,577	3.5 %
0104 Law Director/Prosecutor	107,646	110,212	291,016	256,402	255,593	(12.2%)
0105 Human Resources	271,143	339,890	325,100	329,523	346,928	6.7 %
0107 County Auditor Deductions	163,535	160,417	157,258	153,058	128,184	(18.5%)
0108 Miscellaneous	277,939	755,866	267,904	270,041	300,366	12.1 %
0109 Purchasing	73,850	61,640	64,642	59,502	61,377	(5.1%)
0110 City Hall	181,674	200,499	206,566	201,904	201,740	(2.3%)
0201 Police - Administration	574,381	527,756	611,392	538,775	502,338	(17.8%)
0202 Police - Patrol	2,844,473	2,840,518	2,795,114	2,871,658	2,943,589	5.3 %
0203 Police - Communications	841,022	807,665	862,218	872,978	851,299	(1.3%)
0207 Police - Investigations	582,960	574,181	604,153	599,022	561,938	(7.0%)
0208 Police - Community Resource	269,821	215,122	200,833	193,831	204,175	1.7 %
0230 Street Lighting	256,645	227,976	228,500	249,809	224,500	(1.8%)
0320 Fire - Administration	147,367	201,618	219,655	214,605	220,485	0.4 %
0321 Fire - Operations	3,566,114	3,665,371	3,649,826	3,663,979	3,721,144	2.0 %
0322 Fire - Prevention & Inspection	252,633	283,683	354,956	346,206	372,446	4.9 %
0410 Municipal Court	1,001,548	999,652	1,034,468	1,053,329	1,081,907	4.6 %
0411 Prosecutor	206,263	211,258	0	0	0	0.0 %
0601 Parks - Administration	90,884	94,769	96,343	96,112	97,370	1.1 %
0602 Parks - Recreation Programs	126,512	123,516	140,031	134,965	136,241	(2.7%)
0604 Parks - Parks & Public Grounds	762,882	781,768	804,643	778,693	765,865	(4.8%)
0606 Urban Forestry	33,819	12,291	37,750	67,377	37,750	0.0 %
0607 Parks - Senior Center	40,257	41,271	57,992	45,928	46,185	(20.4%)
1003 Planning	114,794	104,142	134,509	124,612	146,620	9.0 %
1101 Building Inspection	130,262	124,106	127,075	126,684	128,807	1.4 %
1102 Engineering	634,598	487,214	393,931	349,681	332,779	(15.5%)
1104 Public Works	114,415	14,493	12,015	16,110	32,421	169.8 %
1105 Code Enforcement	83,889	87,236	92,517	112,333	90,913	(1.7%)
Subtotal	14,649,302	14,826,605	14,569,747	14,480,486	14,566,811	0.0 %
0108 Miscellaneous - Interfund Transfers	160,000	386,500	658,500	673,500	523,671	(20.5%)
Interfund Services Reimbursed	694,918	760,295	789,784	820,775	866,618	9.7 %
Total	15,504,220	15,973,400	16,018,031	15,974,761	15,957,100	(0.4%)

City of Sidney - Goals and Objectives

2013

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. (odd numbered years) |
| 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 2013 (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 | Assist Mayor with annual Council liaison assignments (Jan 2013) |
| 2 | Meet with individual Council members to discuss expectations of Clerk (clerk support, leadership, community involvement, 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 | Continue working with Boy Scout on Eagle Project for kiosk of city resource/reference materials for general public. No cost to the City. |
| 2 | |
| 3 | |

General Fund
Departmental Summary

0101 City Council

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	66,058	49,285	49,845	49,200	51,100	2.5 %
Fringe Benefits	18,540	14,840	14,337	14,717	14,467	0.9 %
Contractual and Materials	16,932	20,383	19,170	19,157	27,735	44.7 %
Subtotal	101,530	84,508	83,352	83,074	93,302	11.9 %
Interfund Services Used	3,253	5,495	5,473	3,978	4,924	(10.0)%
 Department Total	 104,783	 90,003	 88,825	 87,052	 98,226	 10.6 %

BUDGET HIGHLIGHTS for 2013

* City Clerk position is temporarily spending 50% of her time performing Office Manager duties.

* 2013 budget includes \$8,000 for Codification which is completed every other year.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
City Council (7 council members)	----	----	----	----	----
City Clerk	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Ordinances Passed	37	32	43	40	40
Resolutions Passed	73	63	70	65	65

City of Sidney - Goals and Objectives

2013

Dept

Name: 101.0102 Administration

Department Mission Statement / Purpose:

The City Manager is the chief executive 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, State and Federal sources |

List major Departmental Objectives for 2013 (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 | Develop Economic Recovery Plan |
| 2 | Refine and Improve Performance Measurements for 2014 Budget city-wide |
| 3 | |
| 4 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |

General Fund

Departmental Summary

0102 City Administration

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	238,806	195,665	185,980	181,300	156,600	(15.8)%
Fringe Benefits	76,847	61,118	73,400	54,560	52,140	(29.0)%
Contractual and Materials	9,757	7,930	14,551	9,532	14,232	(2.2)%
Subtotal	325,410	264,712	273,931	245,392	222,972	(18.6)%
Interfund Services Used	8,478	11,601	6,602	6,934	7,082	7.3 %
Department Total	333,888	276,313	280,533	252,326	230,054	(18.0)%

BUDGET HIGHLIGHTS for 2013

* Reflects 15% of Assistant City Manager-Public Works Director's time instead of 85% of Assistant City Manager-Administrative Services' time.

* Office Manager is being temporarily filled 50% by City Clerk.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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	0.00
Assistant City Manager-Public Works Dir	0.00	0.00	0.00	0.00	0.15
Office Manager	0.50	0.50	0.50	0.50	0.50
Total	2.35	2.35	2.35	2.35	1.65

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Percentage of calls/e-mails responded to within 24 business hours	n/a	n/a	n/a	n/a	90%
Produce weekly City Manager's Report every Friday	n/a	n/a	n/a	n/a	100%
Deliver to Council Annual Budget in Compliance with Financial Policies before November 1st	n/a	n/a	n/a	n/a	100%
Percentage of City Council Members who agree/strongly agree that City Staff has made substantial progress towards Council's priorities	n/a	n/a	n/a	n/a	72%

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 2013 (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 Receive GFOA Certificate of Achievement in Financial Reporting of Comprehensive Annual Financial Report (CAFR)
- 2 Receive GFOA Budget Presentation Award.
- 3 Prepare and distribute monthly financial reports and other financial data requested in a timely and cost efficient manner.
- 4 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.
- 5 Coordinate with public works staff, bond counsel, bond financial advisor and state agencies to issue and manage debt issuances necessary to fund upcoming water and sewer capital projects.

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

- 1
- 2
- 3

General Fund

Departmental Summary

0103 Finance/Accounting

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	294,279	253,094	258,410	257,900	268,200	3.8 %
Fringe Benefits	110,411	92,737	85,815	83,915	89,815	4.7 %
Contractual and Materials	66,346	77,425	97,832	83,087	99,562	1.8 %
Subtotal	471,036	423,256	442,057	424,902	457,577	3.5 %
Interfund Services Used	24,487	26,918	26,566	26,666	31,324	17.9 %
Department Total	495,523	450,174	468,623	451,568	488,901	4.3 %

BUDGET HIGHLIGHTS for 2013

- * 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.
- * Accountant/Purchasing Clerk temporarily assigned part-time to Purchasing department following retirement of Purchasing Manager.
- * Account Clerk I has assumed the duties of the now vacant Payroll Coordinator position.
- * Billing Service Fees are 6.5% of budgeted EMS fee revenue.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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 (temp. vacant)	0.75	0.75	0.75	0.75	0.00
Accountant/Purchasing Agent	0.00	0.00	0.00	0.00	0.75
Account Clerk I (temp. vacant)	1.00	0.00	0.00	0.00	0.00
Total	4.75	3.75	3.75	3.75	3.75

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Cash receipts via ACH as percent of total	26%	19%	21%	26%	27%
Percent of direct deposit payroll checks	83%	85%	93%	98%	98%
Receive GFOA Certificate of Achievement in Financial Reporting	X	X	X	X	X
Receive GFOA Budget Award	X	X	X	X	X

General Fund

Departmental Summary

0104 Law Director/Prosecutor

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	189,492	194,599	157,870	145,460	151,700	(3.9)%
Fringe Benefits	47,810	48,805	50,668	38,168	39,168	(22.7)%
Contractual and Materials	76,607	78,065	82,478	72,774	64,725	(21.5)%
Subtotal	313,909	321,469	291,016	256,402	255,593	(12.2)%
Interfund Services Used	3,805	4,451	5,395	4,995	7,085	31.3 %
Department Total	317,714	325,920	296,411	261,397	262,678	(11.4)%

BUDGET HIGHLIGHTS for 2013

* 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. Beginning in 2012, the new full-time law director serves as both director of law and city prosecutor.

* The budgets for the two departments (law director and prosecutor) are now combined.

* Contractual secretarial allowance (\$18,000) is no longer necessary.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Law Director	0.50	0.50	0.00	0.00	0.00
Prosecutor	0.50	0.50	0.00	0.00	0.00
Law Director/Prosecutor	0.00	0.00	1.00	1.00	1.00
Clerk Typist II	1.00	1.00	0.00	0.00	0.00
Legal Secretary	0.00	0.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

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 2013 (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	Training for HR Coordinator in Civil Service, Collective Bargaining, Employee Relations
2	Obtain the highest possible Worker Compensation discounts
3	Work with MVRMA to provide in depth Supervisor Training for 10 to 15 new supervisors.
4	Control cost on Health Insurance by researching new options
5	Work with Departments to improve Performance Reviews (shorter and more job direct)
6	

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

1	
2	
3	

General Fund

Departmental Summary

0105 Human Resources

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	111,531	115,636	117,500	117,400	120,100	2.2 %
Fringe Benefits	42,971	45,074	40,820	46,670	49,470	21.2 %
Contractual and Materials	116,640	179,179	166,780	165,453	177,358	6.3 %
Subtotal	271,143	339,890	325,100	329,523	346,928	6.7 %
Interfund Services Used	7,214	8,170	8,546	8,246	8,898	4.1 %
Department Total	278,357	348,060	333,646	337,769	355,826	6.6 %

BUDGET HIGHLIGHTS for 2013

- * 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.
- * Collective bargaining expenses for 2013 are for the negotiation of the firefighter union's labor agreement.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Coordinator	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Job Openings:					
Full time	8	5	5	11	10
Regular Part Time	6	5	4	4	7
Seasonal Part Time	88	88	57	62	65
Applications/Resumes received	800	500	548	500	500
Civil Service Examination - Fire		X	X		
Civil Service Examination - Police			X		
Employee Training (in-house):					
CPR Training	X	X	X	X	X
Supervisor and Manager Training		X	X	X	X
Sexual and other harassment		X		X	
Ethics					X
Substance abuse (drugs and alcohol)		X	X	X	X
Workplace violence		X		X	
Trenching and shoring		X	X	X	X
Work zone safety	X	X	X	X	X
Workplace Injuries	16	21	23	10	5
Lost work days	52	69	143	1	0
Light duty work days	95	141	174	143	100
Expenditures per employee (FTE's)	\$1,150	\$1,245	\$1,657	\$1,636	\$1,668

General Fund

Departmental Summary

0107 County Auditor Deductions

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Contractual and Materials	163,535	160,417	157,258	153,058	128,184	(18.5)%
Subtotal	163,535	160,417	157,258	153,058	128,184	(18.5)%
Department Total	163,535	160,417	157,258	153,058	128,184	(18.5)%

BUDGET HIGHLIGHTS for 2013

* 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 (as approved by Shelby County), and election expense (when applicable).

General Fund

Departmental Summary

0108 Miscellaneous

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Contractual and Materials	277,939	269,558	267,904	270,041	300,366	12.1 %
Subtotal	277,939	269,558	267,904	270,041	300,366	12.1 %
Department Total	277,939	269,558	267,904	270,041	300,366	12.1 %

BUDGET HIGHLIGHTS for 2013

- * Tax sharing payments to Sidney City Schools: \$50,000.
- * Christmas luncheon not funded for 2012 and 2013.
- * Wellness program to be used to pay for health fair. Cost to be reimbursed by Anthem.
- * Audit fees: \$28,000
- * Postage: \$49,140
- * 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 2013, \$111,897 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 2013:

Applefest, Inc.	\$ 6,000
Civic Band	1,850
Swing Band	1,500
Downtown Sidney	15,000
Senior Center of Sidney-Shelby County	25,000
West Ohio Development Council (CIC)	49,350
Gateway Arts Council	1,000
Historical Society	1,000
Contingency - reserved for events arising throughout the year	11,197
Total	\$ 111,897

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 15%(Currently approximately 17%) |
| 3 | |

List major Departmental Objectives for 2013 (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 | Update the purchasing page on the city's website |
| 2 | Continue to provide procedural training to departments on requisitions, purchase orders, and use of purchasing cards |
| 3 | Update the vendor application |
| 4 | |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

General Fund
Departmental Summary

0109 Purchasing

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	46,864	38,798	38,810	38,700	37,000	(4.7)%
Fringe Benefits	12,774	12,712	12,335	11,365	12,365	0.2 %
Contractual and Materials	14,211	10,130	13,497	9,437	12,012	(11.0)%
Subtotal	73,850	61,640	64,642	59,502	61,377	(5.1)%
Interfund Services Used	5,846	6,017	6,040	6,340	6,678	10.6 %
 Department Total	 79,696	 67,657	 70,682	 65,842	 68,055	 (3.7)%

BUDGET HIGHLIGHTS for 2013

* Accountant/Purchasing Agent 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.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Purchasing Manager (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Accountant	0.25	0.25	0.25	0.25	0.00
Accountant/Purchasing Agent	0.00	0.00	0.00	0.00	0.25
Secretary	0.50	0.50	0.50	0.50	0.50
Total	0.75	0.75	0.75	0.75	0.75

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Purchase Orders Issued	1,479	1,291	1,327	1,200	1,250
Sealed Bids and Formal Quotations	100	70	47	49	55
Confirming PO's as % of total	10.4%	15.0%	15.3%	17.4%	15.0%
Budget as % of total City expenditures	0.20%	0.15%	0.12%	0.13%	0.11%

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 five year plan process for HVAC system replacement / rehab |
| 3 | |

List major Departmental Objectives for 2013(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 | Continue work on 10-year maintenance plan for City Hall to include structural and mechanical systems |
| 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 | Installation of audible fire alarms in second floor and basement areas (estimated cost is \$4,000) |
| 2 | |
| 3 | |

General Fund
Departmental Summary

0110 City Hall

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	32,615	33,259	33,264	33,300	33,600	1.0 %
Fringe Benefits	19,689	20,609	21,672	21,684	22,954	5.9 %
Contractual and Materials	129,370	144,336	151,630	146,920	145,186	(4.2)%
Capital Outlay	0	2,295	0	0	0	- %
Subtotal	181,674	200,499	206,566	201,904	201,740	(2.3)%
Interfund Services Used	4,891	7,974	12,260	12,166	11,082	(9.6)%
Department Total	186,565	208,473	218,826	214,070	212,822	(2.7)%

BUDGET HIGHLIGHTS for 2013

- * 1% wage scale increase for the non-bargaining employee after no increase in both 2010 and 2012.
- * Part-time laborer position to remain vacant for 2013.
- * Office cleaning to remain at 2 days per week (from 5 days in 2008).
- * Decrease in utilities expense reflects reduction in rates obtained through group purchasing.
- * 2013 budget includes \$4,000 for City Hall fire alarms.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Clerical Aide	1.00	1.00	1.00	1.00	1.00
PT Laborer I (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Total	1.00	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Cost per City Hall square foot	\$5.36	\$4.69	\$5.23	\$5.38	\$5.35
Utility cost per square foot	\$1.38	\$1.52	\$1.41	\$1.51	\$1.36

Dept

Name: Police Admin.

Department Mission Statement / Purpose:

Overall administration of all police functions including clerical support staff for entire department (staff of 5 - Chief of Police, Office Supervisor I, Clerk Typist II, P/T Clerk Typist, P/T Custodian)

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

- | | |
|---|--|
| 1 | Plan, organize, direct and supervise all aspects of police functions. |
| 2 | Monitor daily patrol operations. |
| 3 | Monitor status of criminal and drug investigations. |
| 4 | Manage personnel matters. |
| 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 training is conducted to comply with state mandates as well as MVRMA Spec. requirements. |
| 2 | Ensure critical-area training is conducted for relevant personnel. |
| 3 | Implement the revised policies and procedures manual. (Lexipol) |

List major Departmental Objectives for 2013 (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 | Institute annual defensive tactics training for all sworn personnel. (supplement goal 2) |
| 2 | Work with IT to create a monthly activity report including calls for service, incidents and other relevant activity associated with the Law Enforcement mission. |
| 3 | Adopt the new Lexipol policy manual. |
| 4 | Implement the daily training officer bulletin program through Lexipol. |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

General Fund

Departmental Summary

0201 Police - Administration

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	274,636	266,706	283,745	240,800	206,700	(27.2)%
Fringe Benefits	93,235	91,940	96,636	87,073	75,360	(22.0)%
Contractual and Materials	206,509	169,110	231,011	210,902	220,278	(4.6)%
Subtotal	574,381	527,756	611,392	538,775	502,338	(17.8)%
Interfund Services Used	1,763	1,241	2,777	2,777	2,777	0.0 %
Department Total	576,143	528,997	614,169	541,552	505,115	(17.8)%

BUDGET HIGHLIGHTS for 2013

* Evidence Clerk and Clerk Typist I positions being kept vacant temporarily.

* Decrease in utilities expense reflects reduction in rates obtained through group purchasing.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00
Office Supervisor I	0.00	0.00	0.00	1.00	1.00
Office Supervisor II	1.00	1.00	1.00	0.00	0.00
Clerk Typist II	1.57	1.40	1.40	1.40	1.40
Clerk Typist I (Temporarily Vacant)	1.00	1.00	1.00	0.00	0.00
Custodian	0.46	0.46	0.46	0.46	0.46
Evidence/Property Clerk (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Total	5.03	4.86	4.86	3.86	3.86

PERFORMANCE MEASURES

(The following pertain to all Police divisions.)

	2009	2010	2011	2012 est.	2013 est.
Calls for Service Processed	26,943	25,151	22,508	22,000	21,500
9-1-1 Calls Processed	7,247	7,542	11,661	10,676	10,500
Adult Arrests	1,408	1,093	997	1,112	1,070
Juvenile Arrests	590	228	196	169	190
Traffic Citations	2,003	1,083	856	803	800
Traffic Accidents Investigated	677	676	561	590	600
Offense Reports Written	4,301	3,415	3,040	2,890	2,800
Sworn FTE's per 1,000 population	1.98	1.84	1.74	1.70	1.70
Civilian FTE's per 1,000 population	0.74	0.70	0.63	0.58	0.58
Total FTE's per 1,000 population	2.72	2.54	2.37	2.28	2.28
Expenditures per capita	\$270	\$264	\$249	\$257	\$254

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 27 - 1 Captain, 6 Sergeants and 20 Patrol 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 | To the extent reasonably and safely possibly maintain or reduce the response time for priority 1 calls for service. |
| 2 | Use criminal analysis of both incident data and traffic data and direct resources to target areas to reduce the frequency of criminal events and motor vehicle traffic accidents. |
| 3 | |

List major Departmental Objectives for 2013 (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 | Generate a report using historical call for service data to establish the response time to priority 1 calls for service. |
| 2 | Monthly generate a report using call for service data (recent data) as a comparison to the baseline response time of the past. |
| 3 | Monthly generate a report of all incidents and motor vehicle accidents reported and perform an analysis for day of the week, time of day and location to be used to assign patrol resources accordingly. |
| 4 | |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

General Fund

Departmental Summary

0202 Police - Patrol

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	1,970,998	1,956,185	1,878,857	1,950,200	1,957,100	4.2 %
Fringe Benefits	783,801	786,334	766,100	772,370	826,470	7.9 %
Contractual and Materials	89,675	97,999	121,673	120,604	135,794	11.6 %
Capital Outlay	0	0	8,694	8,695	0	(100.0)%
Other	0	0	19,790	19,789	24,225	22.4 %
Subtotal	2,844,473	2,840,518	2,795,114	2,871,658	2,943,589	5.3 %
Interfund Services Used	123,368	142,692	142,613	143,710	142,613	0.0 %
Department Total	2,967,842	2,983,210	2,937,727	3,015,368	3,086,202	5.1 %

BUDGET HIGHLIGHTS for 2013

* Two patrol officer positions are being kept vacant temporarily. Lieutenant positions are vacant due to attrition; these positions were abolished and sergeant positions were added.

* 1% wage scale increase effective June 16, 2013 included for members of the Police patrol officers union pursuant to collective bargaining agreement.

* Collective bargaining negotiations with members of the Police Supervisors union are ongoing at budget preparation time; therefore, no wage (or associated fringe benefit) increases are included beyond June 17, 2012.

* Cell phone expense now charged to respective department instead of 100% charged to Communications department.

* Uniform dry cleaning added for patrol officers in 2013 pursuant to collective bargaining agreement.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Captain	1.00	1.00	1.00	1.00	1.00
Lieutenants	3.00	2.00	2.00	1.00	0.00
Sergeants	3.00	4.00	4.00	5.00	6.00
Patrol Officers (2 FTE temp. vacant)	21.00	20.00	20.00	20.00	20.00
Total	28.00	27.00	27.00	27.00	27.00

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 | Develop APCO approved guide cards for EMS/LE/Fire to have in place to assist dispatchers in handling emergency calls, and train and certify all dispatchers in this APCO standard. |
| 2 | Develop a quality assurance plan to randomly check incoming calls to the communication center for quality assurance |
| 3 | Identify what policies the communication center needs which are different then in Lexipol |

List major Departmental Objectives for 2013 (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 | Develop a contact information procedure for CAD to ensure accuracy of information |
| 2 | Develop a procedure to enable Caution/Hazard information to be placed in CAD |
| 3 | |
| 4 | |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

General Fund

Departmental Summary

0203 Police - Communications

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	565,306	537,935	541,230	566,500	547,350	1.1 %
Fringe Benefits	200,940	193,468	216,360	205,560	215,660	(0.3)%
Contractual and Materials	74,777	76,263	104,628	100,918	88,289	(15.6)%
Subtotal	841,022	807,665	862,218	872,978	851,299	(1.3)%
Interfund Services Used	162,816	144,959	190,427	191,852	178,140	(6.5)%
Department Total	1,003,838	952,625	1,052,645	1,064,830	1,029,439	(2.2)%

BUDGET HIGHLIGHTS for 2013

- * 1% wage scale increase effective June 16, 2013 pursuant to collective bargaining agreement.
- * One full-time Communication Technician position being kept vacant temporarily.
- * Cell phone expense now charged to respective department instead of 100% charged to Communications department.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Captain	1.00	1.00	1.00	1.00	1.00
FT Communications Tech (1 FTE temp. vacant)	8.00	8.00	8.00	8.00	8.00
PT Communications Tech	1.89	1.49	1.49	1.49	1.49
Total	10.89	10.49	10.49	10.49	10.49

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 Captain, 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 | One investigator is assigned full-time to drug investigations. |
| 4 | Departmental liaison with Common Pleas and Juvenile Courts. |
| 5 | Coordinate information with investigations from other jurisdictions. |
| 6 | Accountability for all evidence and property through disposition in compliance with State Law. |
| 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 | Increase interdiction efforts with Patrol, K9 and other departments to intercept illegal drugs. |
| 2 | Improve the efficiency of the evidence retention process and improve the utilization of space in the evidence room by separating those items that are required to be stored long term. |
| 3 | |

List major Departmental Objectives for 2013 (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 | Use funds from the Drug Law account to increase resources toward interdiction efforts. |
| 2 | Publicize any and all success from interdiction. |
| 3 | Implement plan to store evidence required to be retained for those cases as established in the Ohio Revised Code. (Long term storage goal) |
| 4 | |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

General Fund

Departmental Summary

0207 Police - Investigations

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	415,374	416,076	403,987	406,650	385,100	(4.7)%
Fringe Benefits	149,646	141,329	161,560	154,425	145,220	(10.1)%
Contractual and Materials	17,941	16,776	30,743	29,937	31,618	2.8 %
Capital Outlay	0	0	7,863	8,010	0	(100.0)%
Subtotal	582,960	574,181	604,153	599,022	561,938	(7.0)%
Interfund Services Used	18,863	17,985	17,672	19,075	19,075	7.9 %
Department Total	601,823	592,166	621,825	618,097	581,013	(6.6)%

BUDGET HIGHLIGHTS for 2013

* One detective position temporarily vacant.

* 1% wage scale increase effective June 16, 2013 included for members of the Police officers union pursuant to collective bargaining agreement.

* Collective bargaining negotiations with members of the Police supervisors union are ongoing at budget preparation time; therefore, no wage (or associated fringe benefit) increases are included beyond June 17, 2012.

* Cell phone expense now charged to respective department instead of 100% charged to Communications department.

* Uniform dry cleaning added for officers in 2013 pursuant to collective bargaining agreement.

* Non-capital equipment (\$3,595) for cellular phone forensic equipment.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Captain	0.00	1.00	1.00	1.00	1.00
Lieutenant Detective	1.00	0.00	0.00	0.00	0.00
Sergeant Detective	0.00	1.00	0.00	1.00	1.00
Officers/Detectives	2.00	1.00	1.00	1.00	1.00
Officer/Drug Detective (1 FTE Temp. Vacant)	2.00	2.00	1.00	1.00	1.00
Juvenile Officer	1.00	1.00	1.00	1.00	1.00
Total	6.00	6.00	5.00	5.00	5.00

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. (staffed with 2 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 | D.A.R.E. officer will coordinate the 3rd grade safety belt program. (formally a CRO function) |
| 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 | Update "active threat" protocol for all Sidney City Schools. |
| 2 | |
| 3 | |

List major Departmental Objectives for 2013 (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 | Utilize School Resource Officer to train all department personnel and school personnel in "active threat" procedures and protocol. |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

General Fund

Departmental Summary

0208 Police - Community Resource

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	189,572	146,471	123,935	130,300	136,300	10.0 %
Fringe Benefits	70,404	61,961	60,160	50,480	54,370	(9.6)%
Contractual and Materials	9,846	6,689	16,738	13,051	13,505	(19.3)%
Subtotal	269,821	215,122	200,833	193,831	204,175	1.7 %
Interfund Services Used	4,242	3,845	4,855	5,430	5,430	11.8 %
Department Total	274,064	218,966	205,688	199,261	209,605	1.9 %

BUDGET HIGHLIGHTS for 2013

- * 1% wage scale increase effective June 16, 2013 included for members of the Police officers union pursuant to collective bargaining agreement.
- * One community resource officer position is temporarily vacant.
- * Cell phone expense now charged to respective department instead of 100% charged to Communications department.
- * Uniform dry cleaning added for patrol officers in 2013 pursuant to collective bargaining agreement.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Community Resource Officer (1 FTE Temp. Vacant)	3.00	2.00	2.00	2.00	2.00
Total	3.00	2.00	2.00	2.00	2.00

General Fund

Departmental Summary

0230 Street Lighting

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Contractual and Materials	256,645	227,976	228,500	249,809	224,500	(1.8)%
Subtotal	256,645	227,976	228,500	249,809	224,500	(1.8)%
Department Total	256,645	227,976	228,500	249,809	224,500	(1.8)%

BUDGET HIGHLIGHTS for 2013

* 2013 budget reflects regional pricing for street lighting that was negotiated in 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 Utilize SFD's Strategic plan to ensure emergency services remains vital and responsive to the community driven needs and expectations.
- 2 Develop and implement a Workforce/Staffing Plan designed to provide a high quality of service for the citizens of Sidney by maintaining staffing levels that ensure core SFD programs meet the customer's demands and needs.
- 3 Develop and implement a marketing and communications plan to provide a clear understanding of agency activities and service offerings.
- 4 Provide lead in planning disaster drill for City Departments.

List major Departmental Objectives for 2013 (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 Implement identified current/future technology (Thermal imagers, Mobile Data Terminals, upgraded Records Management System)
- 2 Implement updated equipment and apparatus maintenance / replacement schedule
- 3 Research, analyze and identify potential staffing configurations, identify current and future allocation of resources addressing the needs of growing/aging service areas.
- 4 Research, analyze and identify current physical resources (apparatus, equipment, tools, and facilities) – with increases in efficiency
- 5 Complete organizational review of current/future Technical Rescue Teams/Disciplines.

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

- 1 Implement marketing and communications plan; include personnel training and evaluation of the plan derived from recent evaluation of current efforts and industry "best practices"

General Fund
Departmental Summary

0320 Fire - Administration

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	96,846	135,881	140,805	140,802	141,602	0.6 %
Fringe Benefits	35,956	49,291	54,670	53,270	56,170	2.7 %
Contractual and Materials	14,565	16,446	24,180	20,533	22,713	(6.1)%
Subtotal	147,367	201,618	219,655	214,605	220,485	0.4 %
Interfund Services Used	30,055	44,415	46,305	46,965	80,984	74.9 %
 Department Total	 177,422	 246,033	 265,960	 261,570	 301,469	 13.4 %

BUDGET HIGHLIGHTS for 2013

- * 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.
- * Additional telephone costs in 2012 for broadband service necessary for new MDT's and modems for Lifepaks (to communicate with Wilson Hospital), now paid directly by Technology fund.
- * Non-capital equipment consists of 3 dry erase whiteboards (\$1,800) and TV/DVD with video link to Station 2 (\$2,400).
- * Increased IT reimbursement because of additional MDT software maintenance and monthly broadband service fees.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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

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, maintain EMS certification requirements (State and GMVEMS Council) |

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 high quality levels of service to the community through the maintenance and acquisition of physical resources (apparatus, equipment, tools, and facilities). |
| 2 | Update Departmental training program ensuring compliancy with state mandated continuing education requirements |
| 3 | Improve organizational consistency and effectiveness by establishing and promoting collaborative relationships with key stakeholders – locally and regionally. |
| 4 | Maintain Infection Control Program. |
| 5 | Conduct pre-fire planning tours of target facilities and complete pre-fire plans for use during emergencies. |

List major Departmental Objectives for 2013 (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 | Implement identified training program needs associated with recruit orientation training, probationary training, department sponsored training, company level training, and officer development / mentoring training. |
| 2 | Work in partnership with identified local/regional organizations (MVFEA) for cost savings and/or improvement opportunities to organizational efficiency (e.g. regional training/testing). |
| 3 | Increase training efficiency and cost effectiveness utilizing a "train-the-trainer" method; specifically identified within SFD/County technical rescue disciplines. |
| 4 | Implement performance-based evaluation criteria for individual, company, and multi-company performance. |
| 5 | Implement identified current/future technology (Thermal imagers, Mobile Data Terminals, upgraded Records Management System) |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |

General Fund

Departmental Summary

0321 Fire - Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	2,288,739	2,326,735	2,256,270	2,312,820	2,298,110	1.9 %
Fringe Benefits	979,680	1,012,564	1,006,370	971,705	1,040,300	3.4 %
Contractual and Materials	297,695	326,072	374,256	366,524	370,165	(1.1)%
Other	0	0	12,930	12,930	12,569	(2.8)%
Subtotal	3,566,114	3,665,371	3,649,826	3,663,979	3,721,144	2.0 %
Interfund Services Used	21,102	61,990	47,140	64,000	68,140	44.5 %
Department Total	3,587,215	3,727,361	3,696,966	3,727,979	3,789,284	2.5 %

BUDGET HIGHLIGHTS for 2013

* According to the terms of the collective bargaining agreement, firefighters, training officer and lieutenants to receive wage scale increases from 0% to 3%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13 million, wage scale increases of 1.5% were included in the 2013 budget.

* Considerably higher overtime in 2011 due to filling in for vacancies created by work-related injuries, retirements, etc. Effectively, staffing was reduced by 6 firefighters for much of 2011.

* Considerably higher training overtime in 2012 due to the required periodic paramedic training and ACLS training occurring during the same year. Additional training overtime is necessary when a new firefighter is hired lacking the paramedic accreditation.

* Three positions vacated via attrition temporarily not filled.

* Reclassification of automotive maintenance expense reflects a strategy to utilize the City's garage department.

* Cell phone expense now charged to respective department instead of 100% charged to Fire Administration.

* 2012 projected includes \$3,500 for replacement of a treadmill. 2013 budget includes \$4,500 for replacement of another treadmill. According to terms of collective bargaining agreement, funds not utilized by firefighters for YMCA memberships may be used to furnish in-house fitness equipment subject to Fire Chief approval.

* Non-capital equipment of \$36,189 for turn-out gear (\$22,000), mattresses (\$1,300), portable radios(\$9,889) and vehicle backing systems(\$3,000).

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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 (3 FTE temp. vacant)	24.00	24.00	24.00	24.00	24.00
Total	31.00	31.00	31.00	31.00	31.00

General Fund

Departmental Summary

0321 Fire - Operations

<u>PERFORMANCE MEASURES</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Fire Calls	592	502	524	641	673
EMS Calls	2,638	2,552	2,772	2,742	2,879
Staffing per 1,000 population served	1.68	1.46	1.46	1.46	1.46
Calls per FTE	95	99	106	109	115
Expenditures per capita	\$181	\$169	\$176	\$174	\$177
Expenditures per call	\$1,119	\$1,175	\$1,130	\$1,092	\$1,056
Calls per 1,000 population served	161	144	155	159	167

Dept

Name: 101.0322 Fire Prevention

Department Mission Statement / Purpose:

Prevent loss of life and property in our community from fires and conflagrations. This is accomplished through public fire education, inspections, and enforcement of fire safety codes.

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

- 1 Perform fire safety inspections at all high-risk occupancies within the jurisdiction of the Fire Department; assist/coordinate with State Fire Marshal office inspectors, as needed
- 2 Provide fire safety education for pre-school, all children in grades K-5, children attending the Shelby County Fair, and for local businesses and agencies who request fire safety education for their employees.
- 3 Perform fire safety inspections at commercial and business occupancies on a regular, recurring basis, prioritized by life-hazard and fire risk.
- 4 Perform, as the lead county agency, for fire scene investigations to determine cause and origin of all unfriendly fires within our jurisdiction. Participate on the Midwestern Ohio Arson Board.
- 5 Perform pre-construction fire safety plan reviews; consult with general and sprinkler contractors ; and perform construction inspections to ensure Ohio Fire Code compliance.
- 6 Perform follow-up inspections for fire safety issues identified by Fire Operations. This includes fire suppression system activations; other fire safety and life hazards found on incident calls.
- 7 Perform fire safety inspections for fireworks exhibits; Shelby County Fair; Applefest; and other significant Community events, as needed.
- 8 Maintain and organize all department documentation, records, and reports.

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 regular, annual fire safety inspections at high life-risk occupancies (hospital, nursing homes, schools, daycares, bars, apartment buildings/complexes)
- 2 Provide comprehensive public fire education to all school children up to grade 5; specialized Juvenile FireSetter instruction to applicable children/teens; employee/occupant fire safety education when requested.
- 3 Conduct inspections of other occupancies, prioritized by life safety risk; major business/industry; historically significant building; other complaint-driven inspections

List major Departmental Objectives for 2012 (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 Officer training for one Prevention Lieutenant and developmental training for Deputy Chief.
- 2 Revise Inspection schedule for annual inspections at occupancies most at risk; lower frequency (biannual) at occupancies with a lesser risk.
- 3 Develop/update Prevention & Investigation documents; forms, procedures, standard operating guidelines, fire inspection-specific contractor design standards
- 4 Improve and develop Fire Investigation Unit through member recruitment and training; equipment purchases; procedures development
- 5

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

- 1
- 2
- 3

General Fund

Departmental Summary

0322 Fire - Prevention & Inspection

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	164,974	192,696	234,205	225,705	238,900	2.0 %
Fringe Benefits	77,987	73,661	98,540	100,650	116,640	18.4 %
Contractual and Materials	9,672	17,326	22,211	19,851	16,906	(23.9)%
Subtotal	252,633	283,683	354,956	346,206	372,446	4.9 %
Interfund Services Used	14,265	17,671	14,695	19,070	24,239	64.9 %
Department Total	266,898	301,353	369,651	365,276	396,685	7.3 %

BUDGET HIGHLIGHTS for 2013

* According to the terms of the collective bargaining agreement, firefighters, training officer and lieutenants to receive wage scale increases from 0% to 3%, dependent upon the strength of the 2012 income tax collections. Based on projected income tax collections of less than \$13 million, wage scale increases of 1.5% were included in the 2013 budget.

* Non-capital equipment of \$1,950 for new digital camera, new flip video cameras, battery operated saws, pressurized water extinguishers for vehicles and other items.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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

	2009	2010	2011	2012 est.	2013 est.
Fire Inspections	902	770	1,064	969	1,050
Fire Investigations	27	15	18	35	25
Expenditures per inspection/investigation	\$384	\$340	\$279	\$372	\$358

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 2013 (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 and Implement New Case Management System including on-line records access, and electronic filing. |
| 2 | Complete and Implement Courtroom Security Policy |
| 3 | |
| 4 | |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

General Fund

Departmental Summary

0410 Municipal Court

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	610,296	598,927	614,015	615,300	621,500	1.2 %
Fringe Benefits	245,308	245,699	253,600	261,700	283,800	11.9 %
Contractual and Materials	145,944	155,027	166,853	176,329	176,607	5.8 %
Subtotal	1,001,548	999,652	1,034,468	1,053,329	1,081,907	4.6 %
Interfund Services Used	62,499	66,774	68,621	74,716	79,629	16.0 %
Department Total	1,064,047	1,066,426	1,103,089	1,128,045	1,161,536	5.3 %

BUDGET HIGHLIGHTS for 2013

- * Deputy bailiff and deputy seasonal clerk will be kept vacant temporarily.
- * 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.
- * Decrease in utilities expense reflects reduction in rates obtained through group purchasing.
- * \$2,000 included in building maintenance for stretching and re-glueing (as needed) carpeting. Additional \$6,000 equipment maintenance for cost of copier maintenance and copy fees.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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)	2.00	2.00	2.00	2.00	2.00
Secretary/Paralegal	1.00	1.00	1.00	1.00	1.00
Deputy Seasonal Clerk (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Total	14.16	14.16	14.16	14.16	14.16

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
New Cases Filed	8,478	7,224	7,372	8,000	8,200
Garnishments Filed	816	789	800	840	880
Cases Completed	9,230	9,287	8,471	9,000	9,300
Court Papers Served by Baliff	2,119	1,832	1,644	1,600	1,600
Prisoners Transported by Baliff	1,242	569	895	600	550
Active Probationers	719	1,228	1,223	1,250	1,250
House arrest program	1,344	460	508	500	500
Case completed per clerical FTE	1,467	1,548	1,412	1,500	1,550
Cost per case completed	\$120	\$115	\$126	\$125	\$125

City of Sidney - Goals and Objectives

2013

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. 2025 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 Sidney-Shelby County Senior Citizens 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 | Research corporate/ state grants to support the paving the last section of the canal feeder trail to the city limits |
| 3 | |

List major Departmental Objectives for 2013 (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 | Update and add information on the city parks and cemetery web page |
| 2 | Research and apply for alternative funding sources (grant) for land acquisition, and capital improvements to the park system. |
| 3 | Develop a marketing plan for the municipal swimming pool to increase seasonal and daily pass sales. |
| 4 | |
| 5 | |

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

- | | |
|---|---|
| 1 | Add an additional option for the Parks Departments memorial programs (tree and bench), by adding the table/shelter structure to the policy. |
| 2 | |

General Fund

Departmental Summary

0601 Parks - Administration

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	67,694	69,048	69,050	69,100	69,800	1.1 %
Fringe Benefits	21,056	21,328	22,135	21,884	22,965	3.7 %
Contractual and Materials	2,134	4,393	5,158	5,128	4,605	(10.7)%
Subtotal	90,884	94,769	96,343	96,112	97,370	1.1 %
Interfund Services Used	17,397	19,399	19,786	20,101	26,214	32.5 %
Department Total	108,281	114,168	116,129	116,213	123,584	6.4 %

BUDGET HIGHLIGHTS for 2013

- * 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.
- * Seasonal clerical aide being kept vacant temporarily.
- * Interfund services used increased to reimburse Information Technology Fund for replacement of core switch and other technology increases.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Director	1.00	1.00	1.00	1.00	1.00
Clerical Aide (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Total	1.00	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Effectively respond to increasing requests for all of our rec. facilities	42	42	42	42	42

City of Sidney - Goals and Objectives

2013

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 six sites, and build a relationship with the food service vendor.
- 3 Assist the Senior Center with their chair volleyball, water aerobics, walking in the parks programs, chair exercise, move and groove and various other activities.
- 4 Strive to get back the clinics & arts and craft programs for the youth of Sidney by creatively finding funding.
- 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 serve the citizens of Sidney the best that we can with the discontinued programs and clinics.
- 2
- 3 Continue to work with the Senior Citizens Center on recreational activities.

List major Departmental Objectives for 2013 (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 Continue to look into grant opportunities to help sponsor/fund clinics.
- 2 Continue to look for ways to partner with other organizations to provide summer clinics to children.
- 3 Continue to work with Soil and Water to develop a partnership with them to provide free summer clinics for children.
- 4 Continue our strong partnership with Amos Library and Gateway Arts to provide free summer clinics for children.
- 5 Continue to partnership with Sidney Shelby County Senior Center for senior activities.
- 6 Strive to get back the clinic for the youth.

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

- 1
- 2
- 3

General Fund

Departmental Summary

0602 Parks - Recreation Programs

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	62,675	63,703	64,840	65,200	65,400	0.9 %
Fringe Benefits	25,576	26,055	27,764	28,184	28,884	4.0 %
Contractual and Materials	38,261	33,758	47,427	41,581	41,957	(11.5)%
Subtotal	126,512	123,516	140,031	134,965	136,241	(2.7)%
Interfund Services Used	2,368	2,244	4,400	4,400	4,400	0.0 %
Department Total	128,880	125,760	144,431	139,365	140,641	(2.6)%

BUDGET HIGHLIGHTS for 2013

- * 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.
- * Summer food program (\$18,000) Cost of food is 100% grant funded. Grant no longer funds seasonal staff portion.
- * Eliminated free clinics; thus eliminated seasonal staff except those necessary to operate the summer food program.
- * Decrease in utilities expense reflects reduction in rates obtained through group purchasing.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Playground Leader	0.61	0.61	0.61	0.61	0.61
Food Service Supervisor (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Total	1.61	1.61	1.61	1.61	1.61

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Free clinics organized and directed	24	0	14	12	12
Free clinics (attendance)	2,560	0	701	621	650
City-sponsored senior events	5	5	5	6	5
Summer Lunch Program-(no. of meals)	4,659	5,127	5,498	5,426	5,400
Park playground program	4,830	0	0	0	0
Arts and Crafts Program (Attendance)	1,109	0	40	57	50
Sat. Night Live at YMCA (ave attendance)	200	0	0	0	0
Friday Open Gym at Salvation Army (ave attendance)	125	0	0	0	0

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, utilizing the guidance from 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 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 the city's park system (i.e. mowing, maintenance etc.).
- 7 Provide athletic fields preparation to the high school sports teams as needed.
- 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 the Gateway to Sidney improvements
- 2 Review maintenance processes and react due to the financial changes in the department
- 3 Review maintenance processes and react due to the staffing changes (retirement) in the department

List major Departmental Objectives for 2012 (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 Apply the sunset rule to 95% of all phone calls, messages, and emails received.
- 2 Complete the annual playground inspections to all play structures and equipment at neighborhood, civic and community parks.
- 3 Assist with daily activities at Graceland Cemetery with the recent staff reductions existing there.
- 4
- 5

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

- 1 N/A
- 2
- 3

General Fund

Departmental Summary

0604 Parks - Parks & Public Grounds

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	509,411	523,916	471,250	451,200	429,480	(8.9)%
Fringe Benefits	181,230	190,593	190,338	189,340	184,060	(3.3)%
Contractual and Materials	72,241	67,259	143,055	138,153	152,325	6.5 %
Subtotal	762,882	781,768	804,643	778,693	765,865	(4.8)%
Interfund Services Used	101,659	101,773	103,002	103,002	111,061	7.8 %
Department Total	864,541	883,541	907,645	881,695	876,926	(3.4)%

BUDGET HIGHLIGHTS for 2013

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget.

* Facilities maintenance foreman, equipment operator, seasonal park ranger positions being kept temporarily vacant.

* Contract with Shelby County for use of the crime crew for parks maintenance was reinstated during 2012. This program provide seasonal maintenance labor and reduces seasonal wages.

* Non-capital equipment of \$10,554 for painting of Flanagan concession stand, mechanic garage roof replacement, Tawawa asphalt patching and side-arm for park ranger.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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 (1 FTE Temp. Vacant)	2.00	2.00	2.00	2.00	1.00
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)	0.00	0.00	0.00	0.00	0.00
Facilities Mnt Foreman (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Seasonal Laborers	5.90	5.90	5.90	5.33	5.33
Total	12.90	12.90	12.90	12.33	11.33

General Fund

Departmental Summary

0604 Parks - Parks & Public Grounds

<u>PERFORMANCE MEASURES</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Acres of parks maintained	430	450	450	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	16	16	16	16	
Modular playground structures maintained	22	22	22	22	22
City athletic facilities maintained	5	5	5	5	5
Soccer fields maintained	12	12	12	12	12
Softball fields maintained	8	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	15
Sand volleyball courts maintained	2	2	2	2	2
Park shelters maintained	0	0	0	0	0
Miles of walk/bikeways	37	37	43	43	43
	4.5	8.0	16.2	16.2	16.2
Expenditures per capita	\$45	\$41	\$42	\$42	\$41
Park acreage per 1,000 population	21.5	21.2	21.2	21.2	21.2
Neighborhood parks per city square mile	1.37	1.37	1.32	1.32	1.32

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 | Celebrate Arbor Day, for Tree City USA recognition |
| 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 | To maintain proper stewardship of the city's urban forest |
| 2 | To maintain the "Tree City USA" certification award |
| 3 | To increase public education of city tree ordinances |

List major Departmental Objectives for 2013 (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 | To increase public education of city tree ordinances by adding 2 pertinent documents to the city web site |
| 2 | To maintain the "Tree City USA" certification award by celebrating Arbor Day with a local school on Arbor Day |
| 3 | To maintain \$2.00 per capita expenditure to qualify for "Tree City USA" award |
| 4 | |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

General Fund

Departmental Summary

0606 Urban Forestry

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Contractual and Materials	33,819	12,291	37,750	67,377	37,750	- %
Subtotal	33,819	12,291	37,750	67,377	37,750	- %
Department Total	33,819	12,291	37,750	67,377	37,750	- %

BUDGET HIGHLIGHTS for 2013

* Cyclical pruning of street trees begun in 2007 for 10-year period (\$16,000)

* Temporarily suspended budgeting for tree planting.

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Trees removed (hazardous/dead/diseased)	36	15	32	38	30
Trees planted	1	1	16	6	15
Trees trimmed	325	315	18	650	300
Member Tree City USA	Yes	Yes	Yes	Yes	Yes
Total Tree related expenditures	\$55,864	\$60,836	\$49,950	\$70,000	\$50,000
Tree Expenditures per capita	\$2.76	\$3.01	\$2.47	\$3.30	\$2.36
Public education documents on website	n/a	n/a	n/a	1	3

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.
- 4
- 5
- 6
- 7
- 8

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

- 1 Collaborate with the senior center staff to creatively replace/find funding shortages. Imagine Sidney 2025 3-26 1b-2 ix
- 2 Strip and resurface auditorium floor, including repainting of athletic courts (last touch up and resurface in 2006)
- 3

List major Departmental Objectives for 2012 (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 Apply the sunset rule to 95% of all calls for assistance from the Senior Center staff.
- 2 Promote Eagle Scout project(s) at the Senior Center to benefit the facility or the Senior programs.
- 3
- 4
- 5
- 6

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

- 1
- 2
- 3

General Fund

Departmental Summary

0607 Parks - Senior Center

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Contractual and Materials	40,257	41,271	57,992	45,928	46,185	(20.4)%
Subtotal	40,257	41,271	57,992	45,928	46,185	(20.4)%
Department Total	40,257	41,271	57,992	45,928	46,185	(20.4)%

BUDGET HIGHLIGHTS for 2013

* Decrease in utilities expense reflects reduction in rates obtained through group purchasing.

* Non-capital (\$9,900) for resurfacing auditorium. Matching funds to be paid from Senior Center Foundation.

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Senior Center Members	1,002	945	945	959	945
Gateway Arts Council - Performances	n/a	n/a	n/a	n/a	n/a
Senior events participants	27,961	29,535	25,500	31,828	39,000

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 2013(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 | Update/revise webpages |
| 2 | Implement Moving Ohio Forward grant (Ch.3; 6c) |
| 3 | Assist the Downtown Sidney Revitalization group to address marketing of the downtown and address deteriorating properties (Ch.4; 1a, 2b, & 2c) |
| 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 | Moving Ohio Forward grant - administrative & project costs not funded by grant = \$2,400 salary & wages |
| 2 | |
| 3 | |

General Fund

Departmental Summary

1003 Planning

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	67,727	58,922	82,235	76,100	83,085	1.0 %
Fringe Benefits	26,481	28,068	30,484	28,684	31,834	4.4 %
Contractual and Materials	20,586	17,152	21,790	19,828	31,701	45.5 %
Subtotal	114,794	104,142	134,509	124,612	146,620	9.0 %
Interfund Services Used	3,716	2,655	2,925	3,065	3,840	31.3 %
Department Total	118,509	106,797	137,434	127,677	150,460	9.5 %

BUDGET HIGHLIGHTS for 2013

- * 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.
- * Intern/assistant position temporarily vacant.
- * In light of budget reductions, Paint the Town program temporarily reduced in scope.
- * 2013 budget includes \$12,000 application fee for CDBG grant, to be paid originally by Planning Department. If grant is approved, this expenditure will be reclassified to CDBG Grant fund.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Community Services Director	1.00	1.00	1.00	1.00	1.00
Intern/Assistant (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Total	1.00	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Sign Permits Issued	37	27	37	38	40
Temporary sign permits	41	45	26	27	30
Sign Permits Issued within 2 days	97%	100%	100%	100%	100%
Fence Permits Issued	66	58	54	63	58
Fence Permits Issued within 2 days	97%	100%	100%	100%	100%
Planning Comm applications reviewed	17	10	15	18	20
Zoning occupancy permits issued	17	22	32	34	36
Annexation requests reviewed	0	1	1	0	1
Site plan permits issued	9	9	21	17	20
No. of CHIP housing rehabs completed	2	4	2	2	3
No. of CHIP home repairs completed	1	5	4	4	4

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 2013 (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 Revise and implement swimming pool regulations
- 2 Review newly adopted Residential Code of Ohio and National Electric Code for Residential
- 3
- 4
- 5

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

- 1
- 2
- 3

General Fund

Departmental Summary

1101 Building Inspection

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	93,957	88,654	89,000	88,800	89,600	0.7 %
Fringe Benefits	33,881	33,070	34,680	34,730	35,910	3.5 %
Contractual and Materials	2,424	2,382	3,395	3,154	3,297	(2.9)%
Subtotal	130,262	124,106	127,075	126,684	128,807	1.4 %
Interfund Services Used	9,592	9,021	9,203	10,953	9,129	(0.8)%
Department Total	139,853	133,127	136,278	137,637	137,936	1.2 %

BUDGET HIGHLIGHTS for 2013

* Part-time electrical inspector position remains vacant for 2013.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Building Inspector	1.00	1.00	1.00	1.00	1.00
Electrical Inspector (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Secretary	0.50	0.50	0.50	0.50	0.50
Total	1.50	1.50	1.50	1.50	1.50

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Building Permits Issued	330	491	319	624	643
Building Inspections	612	734	472	834	860
Electrical Inspections	366	337	252	270	278
Fees as a % of Expenditures	27.0%	36.4%	29.7%	34.0%	34.3%

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 | To maintain 100% compliance with CIP schedule and budgets. |
| 2 | To maintain proper oversight (management, permitting and inspection)of public and private development. |
| 3 | To maintain construction and infrastructure records including mapping for CIP, private developments and traffic. |

List major Departmental Objectives for 2013 (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 | To decrease the engineering needs and contract through Choice One Engineering to an amount less than \$85,000. |
| 2 | To increase grant funding by 10% by applying for State Issue 1, ODOT small Cities, and ODOT urban paving grant projects. |
| 3 | To maintain inspection schedule of less than 24 hours from requests. |
| 4 | To decrease the number of deficient sidewalks by completing the 2013 sidewalk program by October 30, 2013. |
| 5 | To maintain 48 hour response to requests for site plan, survey and development plan review requests. |
| 6 | To maintain 24 hour first response to citizen calls regarding concerns and needs. |

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

- | | |
|---|---|
| 1 | Wapakoneta Avenue Phase II Reconstruction |
| 2 | |

General Fund
Departmental Summary

1102 Engineering

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	456,192	323,376	182,826	180,900	183,300	0.3 %
Fringe Benefits	163,071	137,425	73,960	71,160	69,360	(6.2)%
Contractual and Materials	15,335	26,412	137,145	97,621	80,119	(41.6)%
Subtotal	634,598	487,214	393,931	349,681	332,779	(15.5)%
Interfund Services Used	45,974	39,125	36,157	35,812	23,289	(35.6)%
 Department Total	 680,571	 526,339	 430,088	 385,493	 356,068	 (17.2)%

BUDGET HIGHLIGHTS for 2013

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget.

* 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.

* 2013 Professional Services budget to pay for outside engineering firm hired after the department's 2011 restructuring.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
City Engineer	1.00	0.00	0.00	0.00	0.00
Asst. City Engineer	1.00	0.00	0.00	0.00	0.00
Clerk Typist II	1.00	1.00	1.00	1.00	1.00
City Surveyor	1.00	1.00	1.00	1.00	1.00
Engineering Technician I	1.00	0.00	0.00	0.00	0.00
Engineering Technician II	2.00	1.00	1.00	1.00	1.00
Total	7.00	3.00	3.00	3.00	3.00

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Sanitary Sewer Inspections	25	25	13	11	15
Subdivisions Inspected	3	2	0	0	0
Site Plans Reviewed	11	10	21	22	22
Grant Funding Received	\$2,111,164	\$513,186	\$3,077,233	\$966,058	\$2,114,400

General Fund

Departmental Summary

1104 Public Works

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	85,934	9,649	9,800	12,600	25,000	155.1 %
Fringe Benefits	25,456	4,843	2,215	3,510	7,421	235.0 %
Contractual and Materials	3,024	0	0	0	0	- %
Subtotal	114,415	14,493	12,015	16,110	32,421	169.8 %
Interfund Services Used	4,202	0	0	0	0	0.0 %
Department Total	118,616	14,493	12,015	16,110	32,421	169.8 %

BUDGET HIGHLIGHTS for 2013

* Assistant City Manager - Public Works Director being allocated 25% to Public Works department.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Public Works Director	1.00	0.10	0.10	0.10	0.00
Asst City Manager-Public Works Director	0.00	0.00	0.00	0.00	0.25
Total	1.00	0.10	0.10	0.10	0.25

City of Sidney - Goals and Objectives

2013

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 2013 (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 | Improve the City's Code Enforcement section of the web page |
| 2 | Develop educational resources obtainable by the general public. The purpose is to educate citizens on violations/compliance related to Code Enforcement. |
| 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 | Personal Education: Short term goal is to receive an Associates Degree. Long term is to obtain a Masters Degree. Cost is estimated at \$1,700, including tuition and books. |
| 2 | |
| 3 | |

General Fund

Departmental Summary

1105 Code Enforcement

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	61,453	44,144	56,550	55,200	55,700	(1.5)%
Fringe Benefits	20,789	17,401	21,434	21,284	21,234	(0.9)%
Contractual and Materials	1,648	25,690	14,533	35,849	13,979	(3.8)%
Subtotal	83,889	87,236	92,517	112,333	90,913	(1.7)%
Interfund Services Used	8,754	8,364	8,324	6,522	10,585	27.2 %
Department Total	92,643	95,599	100,841	118,855	101,498	0.7 %

BUDGET HIGHLIGHTS for 2013

- * 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.
- * Seasonal code enforcement officer position is being kept vacant temporarily.
- * Weed mowing expenditures previously budgeted for from Special Assessment Fund; now being reported in Code Enforcement department.
- * Training budget in 2013 includes reimbursement of Code Enforcement Officer's classes in pursuit of an associates degree.
- * Interfund services used increased to reimburse Information Technology Fund for replacement of core switch and other technology increases.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Seasonal Code Enforcement Officer (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Total	1.00	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Property maintenance inspections	771	431	612	715	750
Expenditures per inspection	\$128	\$215	\$156	\$151	\$135
Inspections per FTE	501	431	612	715	750

SECTION IV.

SPECIAL REVENUE
FUNDS

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in Budget
Beginning Cash Balance	258,240	167,583	152,193	152,193	222,885	
Receipts:						
Motor Vehicle License Tax	312,762	269,104	282,155	282,155	287,800	
Gasoline Excise Tax	738,117	704,975	710,950	683,826	697,502	
Additional \$5 License Fee	101,327	98,762	92,132	92,132	93,975	
Other Receipts	29,448	1,441	1,660	6,900	2,500	
Total Receipts	1,181,653	1,074,282	1,086,897	1,065,013	1,081,777	
Expenditures:						
Salaries and Wages	452,629	445,841	443,973	429,900	459,104	3.4 %
Fringe Benefits	129,526	116,145	120,050	123,994	139,214	16.0 %
Contractual and Materials	365,211	365,388	370,995	290,857	376,503	1.5 %
Total Expenditures	947,366	927,374	935,018	844,751	974,821	4.3 %
Net Income Before Interfund Transactions	234,287	146,908	151,879	220,262	106,956	
Interfund Services Used	(153,390)	(136,400)	(143,366)	(131,478)	(164,077)	14.4%
Interfund Reimbursements In						
Reimbursement from State Highway Impr.	84,000	85,000	90,000	79,000	79,000	
Interfund Transfers In						
Transfer from General Fund	0	185,000	180,000	180,000	130,000	
Interfund Reimbursements (Out)						
Paid to Capital Improvement	(87,694)	(90,325)	(92,132)	(92,132)	(93,975)	
General Fund Admin. Reimb.	(167,860)	(205,573)	(184,960)	(184,960)	(111,060)	
Net Change in Fund Balance	(90,657)	(15,390)	1,421	70,692	(53,156)	
Ending Cash Balance (Unencumbered)	167,583	152,193	153,614	222,885	169,729	
Balance as a percent of expenditures (Minimum Reserve =15%)	17.7%	16.4%	16.4%	26.4%	17.4%	

BUDGET HIGHLIGHTS for 2013

* Budgeted staffing reduced from 12.67 FTE's in 2008 to 7.08 FTE's in 2013. 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. ***

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 of the above mentioned divisions |
| 2 | Respond to the general public and other entities |
| 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 | To increase cross training of staff between divisions of the department |
| 2 | To maintain pertinent certifications and licenses related to the employees positions |
| 3 | To reduce the average cost of street repair per mile by utilizing alternate paving methods. |

List major Departmental Objectives for 2013 (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 | To maintain response to public inquiries to less than 48 hours 100% of the time. |
| 2 | To maintain the minimum hours necessary for employees to be in compliance for their particular licenses and certifications. |
| 3 | To increase pavement options by researching and proposing alternatives of paving methods with a report by May 31, 2013. |
| 4 | |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

Street Fund

Departmental Summary

0801 Street - Administration

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	85,763	97,096	96,973	92,300	108,100	11.5 %
Fringe Benefits	21,286	24,326	24,866	23,820	28,730	15.5 %
Contractual and Materials	75,865	105,176	81,287	81,317	83,168	2.3 %
Subtotal	182,913	226,598	203,126	197,437	219,998	8.3 %
Interfund Services Used	12,290	15,524	16,234	16,695	19,662	21.1 %
Department Total	195,204	242,123	219,360	214,132	239,660	9.3 %

BUDGET HIGHLIGHTS for 2013

* 20% of Assistant City Manager - Public Works Director position will be charged to this department beginning in 2013.

* 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.

* Stormwater utility fee higher by 3% rate increase.

* Interfund services used increased to reimburse Information Technology Fund for replacement of core switch and other technology increases.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Assistant City Manager - Public Works Dir.	0.00	0.00	0.00	0.00	0.20
Public Works Director	0.00	0.10	0.10	0.10	0.00
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	1.35	1.35	1.35	1.45

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Maintain 48 hour response to public inquires	n/a	n/a	n/a	n/a	100%
Certification hrs. (75 hrs. every 3 yrs)	n/a	n/a	n/a	n/a	25
Street paving options report	n/a	n/a	n/a	n/a	1

Dept

Name: 210.0802 Street General Maintenance

Department Mission Statement / Purpose:

Provide effective maintenance practices for removal of snow/ice, provide effective maintenance practices for roadways, alleys, street trees 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 City 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 | To increase the overall rating of city roadways |
| 2 | To maintain clean, swept roadways |
| 3 | |

List major Departmental Objectives for 2013 (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 | To maintain the sweeping of 1000 miles or roadways per year (5 cycles of the city) |
| 2 | To increase the pavement rating index to 65 on 50% of the roadways |
| 3 | To decrease the cost per mile of the asphalt maintenance program currently at \$200,000.00 per mile |
| 4 | |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

Street Fund

Departmental Summary

0802 Street - General Maintenance

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	229,919	241,765	239,670	235,100	241,300	.7 %
Fringe Benefits	74,890	63,297	65,350	71,550	79,450	21.6 %
Contractual and Materials	63,582	69,378	70,768	66,254	67,703	(4.3)%
Subtotal	368,390	374,439	375,788	372,904	388,453	3.4 %
Interfund Services Used	120,313	105,002	104,814	97,064	120,086	14.6 %
Department Total	488,704	479,441	480,602	469,968	508,539	5.8 %

BUDGET HIGHLIGHTS for 2013

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget. 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.

* Health insurance increase above 6% premium increase due to a staff member's change in coverage.

* Three equipment operator positions are being held vacant temporarily.

* Interfund services used increased to reimburse Information Technology Fund for replacement of core switch and other technology improvements.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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 FTE temp. vacant)	2.00	1.00	1.00	1.00	1.00
Street Technician I	1.00	1.00	1.00	1.00	1.00
Seasonal Laborers	0.23	0.23	0.23	0.23	0.23
Total	5.23	4.23	4.23	4.23	4.23

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Miles of street responsibility	97.5	97.5	97.5	97.5	97.5
Miles of streets per employee	19.5	22.8	22.8	22.8	22.8
Cost per mile (excluding capital outlay)	\$6,731	\$5,012	\$4,917	\$4,820	\$5,168
Miles of roadways swept per year	n/a	400	725	1,000	1,000
% of roadways rated at 65 or higher	n/a	n/a	n/a	n/a	50%

Dept

Name: 210.0803 Winter Maintenance

Department Mission Statement / Purpose:

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

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

- | | |
|---|--|
| 1 | Plowing of all City roadways, parking lots, alleys 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 | Annual snowplow Roadeo |
| 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 | To maintain the amount of salt used in a particular snow & ice storm |
| 2 | To increase the number of operators trained and available for snow & ice storms. |
| 3 | |

List major Departmental Objectives for 2013 (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 | To increase the number of operators trained and available for snow & ice storms by 3. |
| 2 | To maintain the amount of salt used per snow event (2011/2012 44.21 tons per event) |
| 3 | |
| 4 | |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

Street Fund

Departmental Summary

0803 Street - Winter Maintenance

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	65,885	33,829	33,000	26,800	33,000	- %
Fringe Benefits	8,567	5,211	5,950	4,240	5,950	- %
Contractual and Materials	160,941	121,084	144,317	65,490	143,687	(.4)%
Subtotal	235,393	160,124	183,267	96,530	182,637	(.3)%
Interfund Services Used	16,105	9,472	14,470	10,199	16,086	11.2 %
Department Total	251,498	169,596	197,737	106,729	198,723	.5 %

BUDGET HIGHLIGHTS for 2013

* 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.

* 2013 budget reflects 1,800 tons of salt purchased at \$62.95 per ton.

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Hours required to completely plow town once	12	12	12	12	12
Salt use per year (in tons)	2,800	2,223	1,953	600	1,800
Winter Mnt (employees trained and available)	20	22	26	30	33
Salt used per snow event (in tons)	n/a	n/a	44.21	44.21	44.21

Dept

Name: 2100804 Traffic

Department Mission Statement / Purpose:

Create and maintain a safe and understandable path of traffic through the City for residents, business and pedestrians following guidelines from the OMUCD

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: troubleshooting and repair of electronics of traffic signals |
| 3 | Downtown Banner changes for special events, Christmas decorations, traffic control and support for all special events |
| 4 | Conflict monitor testing of 48 intersections |
| 5 | Replace/repair signs and posts throughout the city |
| 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 | To increase the City's compliance with new retro-reflectivity requirements for traffic signs. |
| 2 | To maintain visibility of traffic signals. |
| 3 | To maintain safe, visible pavement markings. |

List major Departmental Objectives for 2013 (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 | To increase the City's compliance with retro-reflectivity by replacing 300 traffic signs to the new standards. (year 2 of 6) |
| 2 | To maintain functional traffic signals by replacing LED bulbs at 7 intersections. (year 2 of 6) |
| 3 | To maintain annual traffic marking replacement of 22 miles of pavement |
| 4 | |
| 5 | |
| 6 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

Street Fund

Departmental Summary

0804 Street - Traffic Control

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	71,063	73,153	74,330	75,700	76,704	3.2 %
Fringe Benefits	24,783	23,310	23,884	24,384	25,084	5.0 %
Contractual and Materials	64,823	69,750	74,623	77,796	81,945	9.8 %
Subtotal	160,669	166,213	172,837	177,880	183,733	6.3 %
Interfund Services Used	4,682	6,401	7,848	7,520	8,243	5.0 %
Department Total	165,351	172,614	180,685	185,400	191,976	6.2 %

BUDGET HIGHLIGHTS for 2013

* 1% wage scale increase for the full-time non-bargaining employees after no increase in both 2010 and 2012.

* Foreman position is temporarily vacant.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Foreman (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Technician	1.00	1.00	1.00	1.00	1.00
Seasonal Laborers	0.40	0.40	0.40	0.40	0.40
Total	1.40	1.40	1.40	1.40	1.40

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Traffic signal intersections	52	50	50	48	48
Traffic paint usage in gallons	490	200	225	280	375
Signals - computer upgrades	6	5	4	0	0
Signals - LED bulbs upgraded	n/a	n/a	n/a	0	7
Cost per signalized intersection	\$4,395	\$3,307	\$3,452	\$3,863	\$3,999
Replace traffic signs for Retro-reflectivity total to date (300 replaced annually)	n/a	n/a	n/a	300	600
Miles of pavement markings replaced	n/a	n/a	n/a	22	22

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	3,676	5,499	128	128	408	
Receipts (net)	85,824	79,629	79,115	79,280	80,556	
Expenditures:						
Total Expenditures	0	0	0	0	0	
Net Income Before Interfund Transactions	85,824	79,629	79,115	79,280	80,556	
Interfund Reimbursements (Out)						
Paid to Street Fund	(84,000)	(85,000)	(79,000)	(79,000)	(79,000)	
Net Change in Fund Balance	1,824	(5,371)	115	280	1,556	
Ending Cash Balance (Unencumbered)	5,499	128	243	408	1,964	

BUDGET HIGHLIGHTS for 2013

* 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	4,528	14,082	49,702	49,702	49,702	
Receipts (net)	104,453	108,422	95,000	95,000	95,000	
Expenditures:						
Capital Outlay	94,898	72,803	95,000	95,000	95,000	
Total Expenditures	94,898	72,803	95,000	95,000	95,000	
Net Change in Fund Balance	9,555	35,619	0	0	0	
Ending Cash Balance (Unencumbered)	14,082	49,702	49,702	49,702	49,702	

BUDGET HIGHLIGHTS for 2013

* 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 augmented 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Beginning Cash Balance	650,000	814,495	758,906	758,906	650,000
Receipts (net)	12,091,894	12,863,475	12,141,473	12,632,302	12,680,633
Expenditures:					
Total Expenditures	0	0	0	0	0
Net Income Before Interfund Transactions	12,091,894	12,863,475	12,141,473	12,632,302	12,680,633
Interfund Services Reimbursed	(264,157)	(223,111)	(241,947)	(241,947)	(259,843)
Interfund Reimbursements (Out)					
Reimbursement to General Fund	(9,330,594)	(10,156,762)	(9,819,621)	(9,999,409)	(9,936,632)
Reimbursement to Cap Imprvmt	(2,332,648)	(2,539,191)	(2,454,905)	(2,499,852)	(2,484,158)
Net Change in Fund Balance	164,495	(55,589)	(375,000)	(108,906)	0
Ending Cash Balance (Unencumbered)	814,495	758,906	383,906	650,000	650,000

BUDGET HIGHLIGHTS for 2013

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

* 2012 projected Income Tax receipts reflects a 1.8% decrease from 2011 receipts. 2013 budgeted Income Tax receipts reflects a 0.4% increase from 2012 projected. The 2013 projected collections is based on a 5% decline in the City's direct collections (to return it to a lower level of collections) and a 2% increase in the amounts received from employee withholdings.

<u>PERFORMANCE MEASURES</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Collection costs as percentage of revenue	2.1%	2.2%	1.7%	1.9%	2.0%

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	3,065	4,006	6,029	6,029	14,309	
Receipts (net)	50,912	52,023	50,678	58,280	58,280	
Expenditures:						
Contractual and Materials	49,971	50,000	50,000	50,000	58,800	17.6 %
Total Expenditures	49,971	50,000	50,000	50,000	58,800	17.6 %
Net Change in Fund Balance	941	2,023	678	8,280	(520)	
Ending Cash Balance (Unencumbered)	4,006	6,029	6,707	14,309	13,789	

BUDGET HIGHLIGHTS for 2013

* Twenty-five percent of the lodging tax proceeds must be set aside for the support of the Convention and Visitors' Bureau (CVB).

* CVB is operated by the Chamber of Commerce.

Insurance Fund

PURPOSE:

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

**Insurance Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	19,396	27,810	44,550	44,550	34,550	
Receipts (net)	0	8,139	0	0	0	
Expenditures:						
Contractual and Materials	16,586	16,399	25,000	25,000	25,000	0 %
Total Expenditures	16,586	16,399	25,000	25,000	25,000	0 %
Net Income Before Interfund Transactions	(16,586)	(8,260)	(25,000)	(25,000)	(25,000)	
Interfund Transfers In						
Transfer from General Fund	25,000	25,000	15,000	15,000	25,000	
Net Change in Fund Balance	8,414	16,740	(10,000)	(10,000)	0	
Ending Cash Balance (Unencumbered)	27,810	44,550	34,550	34,550	34,550	

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	628,765	434,663	275,349	275,349	128,849	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Salaries and Wages	232,101	173,314	470,000	380,000	165,000	(64.9%)
Total Expenditures	232,101	173,314	470,000	380,000	165,000	(64.9%)
Net Income Before Interfund Transactions	(232,101)	(173,314)	(470,000)	(380,000)	(165,000)	
Interfund Reimbursements In						
Other Interfund Reimbursement	38,000	14,000	45,500	45,500	67,000	
Interfund Transfers In						
Transfer from General Fund	0	0	188,000	188,000	112,000	
Net Change in Fund Balance	(194,101)	(159,314)	(236,500)	(146,500)	14,000	
Ending Cash Balance (Unencumbered)	434,663	275,349	38,849	128,849	142,849	

BUDGET HIGHLIGHTS for 2013

* 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 2013.

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 parking ordinances in designated areas.
- 2 As a visible representative of city government provide assistance, directions, information, etc. to persons in the downtown area.
- 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 Make every effort to increase the frequency of parking enforcement in the downtown area.
- 2
- 3

List major Departmental Objectives for 2013 (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 Assign an Officer from Patrol a minimum of 8 hours weekly to enforce parking regulations.
- 2
- 3
- 4
- 5
- 6

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

- 1
- 2
- 3

Parking Enforcement Fund

PURPOSE:

Accounts for the operation of the parking system and related expenditures. The operating expenditures are supported by fines and customer charges while the capital improvements are subsidized by the General Fund.

**Parking Enforcement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in budget
Beginning Cash Balance	83,577	68,592	69,833	69,833	66,354	
Receipts (net)	24,810	20,816	21,160	17,300	17,400	
Expenditures:						
Salaries and Wages	17,685	2,983	7,397	1,000	12,140	64.1 %
Fringe Benefits	7,977	3,835	1,734	5,550	2,885	66.4 %
Contractual and Materials	1,880	1,848	2,529	3,361	3,133	23.9 %
Total Expenditures	<u>27,543</u>	<u>8,666</u>	<u>11,660</u>	<u>9,911</u>	<u>18,158</u>	55.7 %
Net Income Before Interfund Transactions	(2,733)	12,150	9,500	7,389	(758)	
Interfund Services Reimbursed	(107)	(41)	0	0	(250)	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(12,145)	(10,868)	(10,868)	(10,868)	(10,868)	
Net Change in Fund Balance	<u>(14,985)</u>	<u>1,241</u>	<u>(1,368)</u>	<u>(3,479)</u>	<u>(11,876)</u>	
Ending Cash Balance (Unencumbered)	<u>68,592</u>	<u>69,833</u>	<u>68,465</u>	<u>66,354</u>	<u>54,478</u>	

BUDGET HIGHLIGHTS for 2013

* 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

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Parking Enforcement Officer (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	2,219	8,697	17,409	17,409	25,409	
Receipts (net)	6,478	8,712	5,000	8,000	8,800	
Expenditures:						
Contractual and Materials	0	0	10,000	0	10,000	0 %
Total Expenditures	0	0	10,000	0	10,000	0 %
Net Change in Fund Balance	6,478	8,712	(5,000)	8,000	(1,200)	
Ending Cash Balance (Unencumbered)	8,697	17,409	12,409	25,409	24,209	

BUDGET HIGHLIGHTS for 2013

* 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	20,500	15,537	13,712	13,712	20,142	
Receipts (net)	6,818	7,647	5,000	19,500	8,000	
Expenditures:						
Contractual and Materials	11,782	9,471	13,070	13,070	10,750	(17.8%)
Total Expenditures	11,782	9,471	13,070	13,070	10,750	(17.8%)
Net Change in Fund Balance	(4,963)	(1,825)	(8,070)	6,430	(2,750)	
Ending Cash Balance (Unencumbered)	15,537	13,712	5,642	20,142	17,392	

BUDGET HIGHLIGHTS for 2013

* These funds are used to offset the costs of law enforcement efforts.

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	21,857	22,450	22,618	22,618	16,568	
Receipts (net)	3,250	3,998	2,500	2,500	2,500	
Expenditures:						
Salaries and Wages	1,722	1,267	5,158	4,200	6,000	16.3 %
Fringe Benefits	360	259	1,085	600	300	(72.4%)
Contractual and Materials	575	2,304	3,750	3,750	3,000	(20.0%)
Total Expenditures	2,657	3,829	9,993	8,550	9,300	(6.9%)
Net Change in Fund Balance	593	168	(7,493)	(6,050)	(6,800)	
Ending Cash Balance (Unencumbered)	22,450	22,618	15,125	16,568	9,768	

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in Budget
Beginning Cash Balance	24,132	74,672	131,007	131,007	162,277	
Receipts (net)	65,327	67,187	65,000	52,000	35,000	
Expenditures:						
Contractual and Materials	14,788	10,851	16,000	10,730	16,000	0 %
Capital Outlay	0	0	10,000	10,000	0	(100.0%)
Total Expenditures	14,788	10,851	26,000	20,730	16,000	(38.5%)
Interfund Services Reimbursed	0	0	0	0	(26,650)	
Net Change in Fund Balance	50,540	56,335	39,000	31,270	(7,650)	
Ending Cash Balance (Unencumbered)	74,672	131,007	170,007	162,277	154,627	

BUDGET HIGHLIGHTS for 2013

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

* In 2013 information technology services for equipment and support costs of dispatch are now being charged to this fund.

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	146,271	147,683	156,581	156,581	156,246	
Receipts (net)	20,000	21,313	20,000	20,000	20,000	
Expenditures:						
Contractual and Materials	18,588	6,958	13,408	14,879	12,957	(3.4%)
Total Expenditures	18,588	6,958	13,408	14,879	12,957	(3.4%)
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	0	(5,456)	(5,456)	(5,456)	(5,456)	
Net Change in Fund Balance	1,412	8,898	1,136	(335)	1,587	
Ending Cash Balance (Unencumbered)	147,683	156,581	157,717	156,246	157,833	

BUDGET HIGHLIGHTS for 2013

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

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	13,000	31,000	2,000	2,000	0	
Receipts (net)	31,000	2,000	0	0	0	
Expenditures:						
Contractual and Materials	13,000	31,000	2,000	2,000	0	(100.0%)
Total Expenditures	13,000	31,000	2,000	2,000	0	(100.0%)
Net Income Before Interfund Transactions	18,000	(29,000)	(2,000)	(2,000)	0	
Net Change in Fund Balance	18,000	(29,000)	(2,000)	(2,000)	0	
Ending Cash Balance (Unencumbered)	31,000	2,000	0	0	0	

City of Sidney - Goals and Objectives

2013

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 2013 (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 | To be compliant with new standards set by the State of Ohio for Fiscal year 2013 |
| 2 | To continue to reduce recidivism in Shelby County |
| 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	3,752	2,350	2,351	2,351	1,430	
Receipts (net)	51,163	51,163	51,162	51,163	51,163	
Expenditures:						
Salaries and Wages	44,669	44,242	44,245	44,300	44,700	1.0 %
Fringe Benefits	7,896	6,920	6,917	7,084	7,002	1.2 %
Contractual and Materials	0	0	700	700	0	(100.0%)
Total Expenditures	52,565	51,162	51,862	52,084	51,702	(0.3%)
Net Change in Fund Balance	(1,402)	1	(700)	(921)	(539)	
Ending Cash Balance (Unencumbered)	2,350	2,351	1,651	1,430	891	

BUDGET HIGHLIGHTS for 2013

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

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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

	2008	2009	2010	2011 est.	2012 est.
EMHA participants	32	28	20	25	25
Drug tests performed	210	236	138	200	200
In-lieu of jail participants required by grant	115	460	127	135	135

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	147,144	245,820	355,489	355,489	483,746	
Receipts (net)	129,944	131,143	130,000	135,000	137,000	
Expenditures:						
Fringe Benefits	0	0	2,100	0	0	(100.0%)
Contractual and Materials	11,100	21,475	25,000	6,743	30,000	20.0 %
Capital Outlay	20,168	0	200,000	0	300,000	50.0 %
Total Expenditures	<u>31,268</u>	<u>21,475</u>	<u>227,100</u>	<u>6,743</u>	<u>330,000</u>	45.3 %
Net Income Before Interfund Transactions	98,676	109,669	(97,100)	128,257	(193,000)	
Net Change in Fund Balance	<u>98,676</u>	<u>109,669</u>	<u>(97,100)</u>	<u>128,257</u>	<u>(193,000)</u>	
Ending Cash Balance (Unencumbered)	<u>245,820</u>	<u>355,489</u>	<u>258,389</u>	<u>483,746</u>	<u>290,746</u>	

BUDGET HIGHLIGHTS for 2013

* 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.

* 2013 Appropriations to be used to pay for a replacement software system.

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	96,804	104,864	28,744	28,744	20,744	
Receipts (net)	20,881	18,423	18,000	18,000	18,000	
Expenditures:						
Contractual and Materials	12,821	59,542	30,000	11,000	15,000	(50.0%)
Total Expenditures	12,821	59,542	30,000	11,000	15,000	(50.0%)
Interfund Reimbursements (Out)						
Reimbursement to IDAT-Surplus	0	(35,000)	(15,000)	(15,000)	0	
Net Change in Fund Balance	8,060	(76,119)	(27,000)	(8,000)	3,000	
Ending Cash Balance (Unencumbered)	104,864	28,744	1,744	20,744	23,744	

BUDGET HIGHLIGHTS for 2013

* These costs fluctuate based on the number and type of cases.

Indigent Drivers Interlock and Alcohol Monitoring Fund

PURPOSE:

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

**Indigent Drivers Interlock and Alcohol Monitoring Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	11,606	25,567	33,770	33,770	35,470	
Receipts (net)	15,595	15,703	15,700	15,700	15,800	
Expenditures:						
Contractual and Materials	1,634	7,500	14,000	14,000	14,000	0 %
Total Expenditures	1,634	7,500	14,000	14,000	14,000	0 %
Net Change in Fund Balance	13,961	8,203	1,700	1,700	1,800	
Ending Cash Balance (Unencumbered)	25,567	33,770	35,470	35,470	37,270	

BUDGET HIGHLIGHTS for 2013

* The Ohio Revised Code permits Municipal Courts to charge additional fees to pay for alcohol monitoring equipment

Indigent Driver Alcohol Treatment-Surplus Fund

PURPOSE:

To account for the resources and expenditures declared to be Indigent Driver Alcohol Treatment Surplus Funds.

**Indigent Driver Alcohol Treatment-Surplus Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	0	0	35,000	35,000	25,000	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Contractual and Materials	0	0	50,000	25,000	25,000	(50.0%)
Total Expenditures	0	0	50,000	25,000	25,000	(50.0%)
Net Income Before Interfund Transactions	0	0	(50,000)	(25,000)	(25,000)	
Interfund Reimbursements In Reimbursement from IDAT	0	35,000	15,000	15,000	0	
Net Change in Fund Balance	0	35,000	(35,000)	(10,000)	(25,000)	
Ending Cash Balance (Unencumbered)	0	35,000	0	25,000	0	

BUDGET HIGHLIGHTS for 2013

* Appropriations available to provide funds for rehabilitation of those unable to pay for such treatment.

Municipal Court Mental Health Grant Fund

PURPOSE:

To account for the resources and expenditures of the Justice and Mental Health Collaboration Program grant as administered by Sidney Municipal Court.

**Municipal Court Health Grant Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	0	0	0	0	0	
Receipts (net)	0	0	125,000	76,900	173,100	
Expenditures:						
Salaries and Wages	0	0	43,680	30,500	43,200	(1.1%)
Fringe Benefits	0	0	7,841	4,400	7,900	0.8 %
Contractual and Materials	0	0	73,479	42,000	122,000	66.0 %
Total Expenditures	0	0	125,000	76,900	173,100	38.5 %
 Net Change in Fund Balance	 0	 0	 0	 0	 0	
 Ending Cash Balance (Unencumbered)	 0	 0	 0	 0	 0	

BUDGET HIGHLIGHTS for 2013

* During September 2011, Sidney Municipal Court was awarded \$250,000 as part of a two-year grant. The objective of the grant is to identify and treat non-violent adult offenders with a diagnosis of mental illness and/or substance abuse disorders. The 2012 budget reflects 50% of the grant to be expended by the end of 2013.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Part-time case manager	0.00	0.00	0.50	0.50	0.50
Part-time project coordinator	0.00	0.00	0.50	0.50	0.50
Total	0.00	0.00	1.00	1.00	1.00

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	13,481	11,194	9,243	9,243	10,443	
Receipts (net)	35,490	35,361	35,000	35,000	35,000	
Expenditures:						
Contractual and Materials	7,777	6,613	8,500	3,800	6,500	(23.5%)
Capital Outlay	0	698	5,000	0	3,500	(30.0%)
Total Expenditures	<u>7,777</u>	<u>7,311</u>	<u>13,500</u>	<u>3,800</u>	<u>10,000</u>	<u>(25.9%)</u>
Net Income Before Interfund Transactions	27,713	28,050	21,500	31,200	25,000	
Interfund Services Reimbursed	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	
Net Change in Fund Balance	<u>(2,287)</u>	<u>(1,950)</u>	<u>(8,500)</u>	<u>1,200</u>	<u>(5,000)</u>	
Ending Cash Balance (Unencumbered)	<u>11,194</u>	<u>9,243</u>	<u>743</u>	<u>10,443</u>	<u>5,443</u>	

BUDGET HIGHLIGHTS for 2013

* 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.

FEMA Grant Fund

PURPOSE:

To account for the receipt and disbursement of funds received from the Federal Emergency Management Association (FEMA).

**FEMA Grant Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2011 and 2012**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	9	9	9	9	9	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Ending Cash Balance (Unencumbered)	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	

BUDGET HIGHLIGHTS for 2013

* This fund receives grants or reimbursements from FEMA.

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 interments |
| 2 | General facility maintenance |
| 3 | Straighten and level monuments as needed |
| 4 | Replace broken foundations as staff and time permits |
| 5 | Provide general tree maintenance as time and staff permits |
| 6 | Promote memorial tree program to replace dead and decaying 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 | Maintain facility as directed by city ordinance |
| 2 | Inventory and update records. |
| 3 | |

List major Departmental Objectives for 2013 (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 | Straighten and level 30 monuments |
| 2 | Replace 10 monument foundations |
| 3 | Install 50 new foundations |
| 4 | Apply sunset rule to 97% of all phone calls to Graceland Cemetery |
| 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in Budget
Beginning Cash Balance	109,003	40,116	46,108	46,108	28,119	
Receipts (net)	91,865	107,413	93,449	96,255	98,122	
Expenditures:						
Salaries and Wages	90,243	74,982	80,375	80,000	82,900	3.1 %
Fringe Benefits	29,828	33,176	35,684	31,284	33,884	(5.0%)
Contractual and Materials	21,430	21,320	28,330	26,927	28,223	(0.4%)
Total Expenditures	141,501	129,478	144,389	138,211	145,007	0.4 %
Net Income Before Interfund Transactions	(49,636)	(22,065)	(50,940)	(41,956)	(46,885)	
Interfund Services Used	(19,251)	(21,943)	(19,464)	(21,033)	(22,022)	13.1%
Interfund Transfers In						
Transfer from General Fund	0	50,000	45,000	45,000	66,000	
Net Change in Fund Balance	(68,887)	5,992	(25,404)	(17,989)	(2,907)	
Ending Cash Balance (Unencumbered)	40,116	46,108	20,704	28,119	25,212	
Balance as a percent of expenditures (Minimum Reserve =15%)	28.4%	35.6%	14.3%	20.3%	17.4%	

BUDGET HIGHLIGHTS for 2013

* 2013 budgeted receipts includes a 5% rate increase.

* Receipts in 2011 and 2012 indicate an increase in activity in 2011, followed by a decline back to a more 'normal' level of receipts in 2012. Historical trends support such an uptick every few years.

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

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Foreman II	1.00	1.00	1.00	1.00	1.00
Equipment Oper I (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Seasonal Laborers	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Funerals	69	69	74	70	75
Infant, Ashes, and Mausoleum	23	19	42	35	40
Grave sales	34	29	35	30	30
Foundations installed	43	48	51	42	45
Straighten monuments	60	50	60	50	30
Replace foundations	13	7	20	10	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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Beginning Cash Balance	698,539	707,992	721,834	721,834	735,550
Receipts (net)	9,762	14,216	2,500	14,216	3,000
Expenditures:					
Contractual and Materials	309	374	500	500	500
Total Expenditures	309	374	500	500	500
Net Change in Fund Balance	9,453	13,842	2,000	13,716	2,500
Ending Cash Balance (Unencumbered)	707,992	721,834	723,834	735,550	738,050

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Beginning Cash Balance	24,077	24,627	26,150	26,150	29,895
Receipts (net)	549	1,524	310	3,745	400
Expenditures:					
Total Expenditures	0	0	0	0	0
Net Change in Fund Balance	549	1,524	310	3,745	400
Ending Cash Balance (Unencumbered)	24,627	26,150	26,460	29,895	30,295

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	173,353	106,098	194,010	194,010	110,955	
Receipts (net)	422,359	332,075	397,935	475,268	132,250	
Expenditures:						
Salaries and Wages	179	18,362	15,757	13,515	0	(100.0%)
Fringe Benefits	0	327	2,095	3,350	0	(100.0%)
Contractual and Materials	136,332	41,711	138,218	173,767	42,000	(69.6%)
Capital Outlay	353,104	183,764	330,525	367,691	89,250	(73.0%)
Total Expenditures	489,614	244,164	486,595	558,323	131,250	(73.0%)
Net Change in Fund Balance	(67,255)	87,912	(88,660)	(83,055)	1,000	
Ending Cash Balance (Unencumbered)	106,098	194,010	105,350	110,955	111,955	

BUDGET HIGHLIGHTS for 2013

* 2012 Projected budget includes expenditures for 2011 CDBG CHIP grant, 2011 HOME CHIP grant and CDBG 2011 & 2012 Formula grant.

* Included in 2013 budget is the remaining grant dollars for 2011 CDBG CHIP grant and 2011 HOME CHIP 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	139,963	54,014	52,451	52,451	9,974	
Receipts (net)	3,772	10,760	10,377	10,627	10,428	
Expenditures:						
Contractual and Materials	32,959	12,322	60,000	53,104	15,000	(75.0%)
Capital Outlay	56,762	0	0	0	0	0 %
Total Expenditures	89,721	12,322	60,000	53,104	15,000	(75.0%)
Net Change in Fund Balance	(85,949)	(1,562)	(49,623)	(42,477)	(4,572)	
Ending Cash Balance (Unencumbered)	54,014	52,451	2,828	9,974	5,402	

BUDGET HIGHLIGHTS for 2013

* 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%.

* During 2011, two loans were approved and paid out of this Fund. These will be forgiven over a five-year period.

* During 2012, two loans were approved and paid out of this Fund. These will be forgiven over a five-year period.

* Appropriations available in 2013 in the event that 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	3,365	10,051	10,253	10,253	10,428	
Receipts (net)	6,686	202	35	175	50	
Expenditures:						
Capital Outlay	0	0	4,000	0	4,000	
Total Expenditures	0	0	4,000	0	4,000	
Net Income Before Interfund Transactions	6,686	202	(3,965)	175	(3,950)	
Net Change in Fund Balance	6,686	202	(3,965)	175	(3,950)	
Ending Cash Balance (Unencumbered)	10,051	10,253	6,288	10,428	6,478	

BUDGET HIGHLIGHTS for 2013

* 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	43,531	44,129	38,240	38,240	38,890	
Receipts (net)	598	836	175	650	300	
Expenditures:						
Contractual and Materials	0	5,000	5,000	0	5,000	0 %
Capital Outlay	0	1,725	10,000	0	10,000	0 %
Total Expenditures	0	6,725	15,000	0	15,000	0 %
Net Change in Fund Balance	598	(5,889)	(14,825)	650	(14,700)	
Ending Cash Balance (Unencumbered)	44,129	38,240	23,415	38,890	24,190	

BUDGET HIGHLIGHTS for 2013

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

Neighborhood Stabilization Fund

PURPOSE:

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

**Neighborhood Stabilization Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	0	2,773	216	216	0	
Receipts (net)	181,519	27,924	0	0	0	
Expenditures:						
Salaries and Wages	7,267	1,726	0	0	0	0 %
Fringe Benefits	733	72	0	0	0	0 %
Contractual and Materials	5,165	0	0	0	0	0 %
Capital Outlay	159,487	28,683	0	216	0	0 %
Total Expenditures	172,651	30,481	0	216	0	0 %
Net Income Before Interfund Transactions	8,868	(2,557)	0	(216)	0	
Interfund Reimbursements (Out)						
Interfund reimbursements	(6,095)	0	0	0	0	
Net Change in Fund Balance	2,773	(2,557)	0	(216)	0	
Ending Cash Balance (Unencumbered)	2,773	216	216	0	0	

Moving Ohio Forward Fund

PURPOSE:

To account for funds received as part of the Moving Ohio Forward Grant Program.

**Moving Ohio Forward Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	0	0	0	0	0	
Receipts (net)	0	0	0	35,000	85,681	
Expenditures:						
Capital Outlay	0	0	0	35,000	85,681	100.0 %
Total Expenditures	0	0	0	35,000	85,681	0 %
Net Income Before Interfund Transactions	0	0	0	0	0	
Net Change in Fund Balance	0	0	0	0	0	
Ending Cash Balance (Unencumbered)	0	0	0	0	0	

BUDGET HIGHLIGHTS for 2013

* This funding is for removal of blighted residences, resulting in properties which are cleared and available for future reuse.

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	14,573	14,773	834	834	0	
Receipts (net)	200	61	15	14	0	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Income Before Interfund Transactions	200	61	15	14	0	
Interfund Reimbursements (Out)						
Reimbursement to Capital Improvement Fund	0	(14,000)	0	(848)	0	
Net Change in Fund Balance	200	(13,939)	15	(834)	0	
Ending Cash Balance (Unencumbered)	14,773	834	849	0	0	

BUDGET HIGHLIGHTS for 2013

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

* In 2011, \$14,000 was 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % 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 Change in Fund Balance	0	0	0	0	0	
Ending Cash Balance (Unencumbered)	3,100	3,100	3,100	3,100	3,100	

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	7,425	40,161	41,777	41,777	49,045	
Receipts:						
Loan Proceeds	245,000	0	0	0	0	
PILOTS	34,355	23,360	27,804	27,893	27,893	
Other Receipts	0	0	0	0	0	
Total Receipts	279,355	23,360	27,804	27,893	27,893	
Expenditures:						
Contractual and Materials	9,639	2,919	2,000	2,000	2,000	0 %
Debt Service	3,540	18,825	18,625	18,625	18,425	(1.1%)
Total Expenditures	13,179	21,744	20,625	20,625	20,425	(1.0%)
Net Income Before Interfund Transactions	266,176	1,616	7,179	7,268	7,468	
Repayment of Bond Anticipation Notes	(233,441)	0	0	0	0	
Net Change in Fund Balance	32,736	1,616	7,179	7,268	7,468	
Ending Cash Balance (Unencumbered)	40,161	41,777	48,956	49,045	56,513	

BUDGET HIGHLIGHTS for 2013

* 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 come from the PILOT's 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	124,450	195,722	222,802	222,802	234,930	
Receipts:						
Loan Proceeds	700,000	5,856	0	0	0	
PILOTS	104,626	96,316	96,316	96,620	96,620	
Total Receipts	804,626	102,172	96,316	96,620	96,620	
Expenditures:						
Contractual and Materials	44,008	21,667	21,667	21,667	21,667	0 %
Debt Service	9,323	53,425	62,825	62,825	62,025	(1.3%)
Total Expenditures	53,332	75,092	84,492	84,492	83,692	(0.9%)
Net Income Before Interfund Transactions	751,294	27,080	11,824	12,128	12,928	
Repayment of Bond Anticipation Notes	(680,022)	0	0	0	0	
Net Change in Fund Balance	71,272	27,080	11,824	12,128	12,928	
Ending Cash Balance (Unencumbered)	195,722	222,802	234,626	234,930	247,858	

BUDGET HIGHLIGHTS for 2013

* 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. The PILOT's being received from private parcels are used to cover the debt service of the long-term bonds.

TIF-Echo Development Fund

PURPOSE:

To account for the financial resources and expenditures related to the development of the Echo Business Center subdivision.

**TIF-Echo Development Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	0	0	2,300	2,300	6,999	
Receipts:						
PILOTS	0	2,875	2,875	4,699	4,699	
Total Receipts	0	2,875	2,875	4,699	4,699	
Expenditures:						
Contractual and Materials	0	575	0	0	0	0 %
Total Expenditures	0	575	0	0	0	0 %
Net Change in Fund Balance	0	2,300	2,875	4,699	4,699	
Ending Cash Balance (Unencumbered)	0	2,300	5,175	6,999	11,698	

BUDGET HIGHLIGHTS for 2013

* This TIF arrangement was completed in order to finance future construction of public infrastructure to serve the Echo Business Center Subdivision located on Vandemark Road. No public infrastructure has been added nor debt issued for this TIF area.

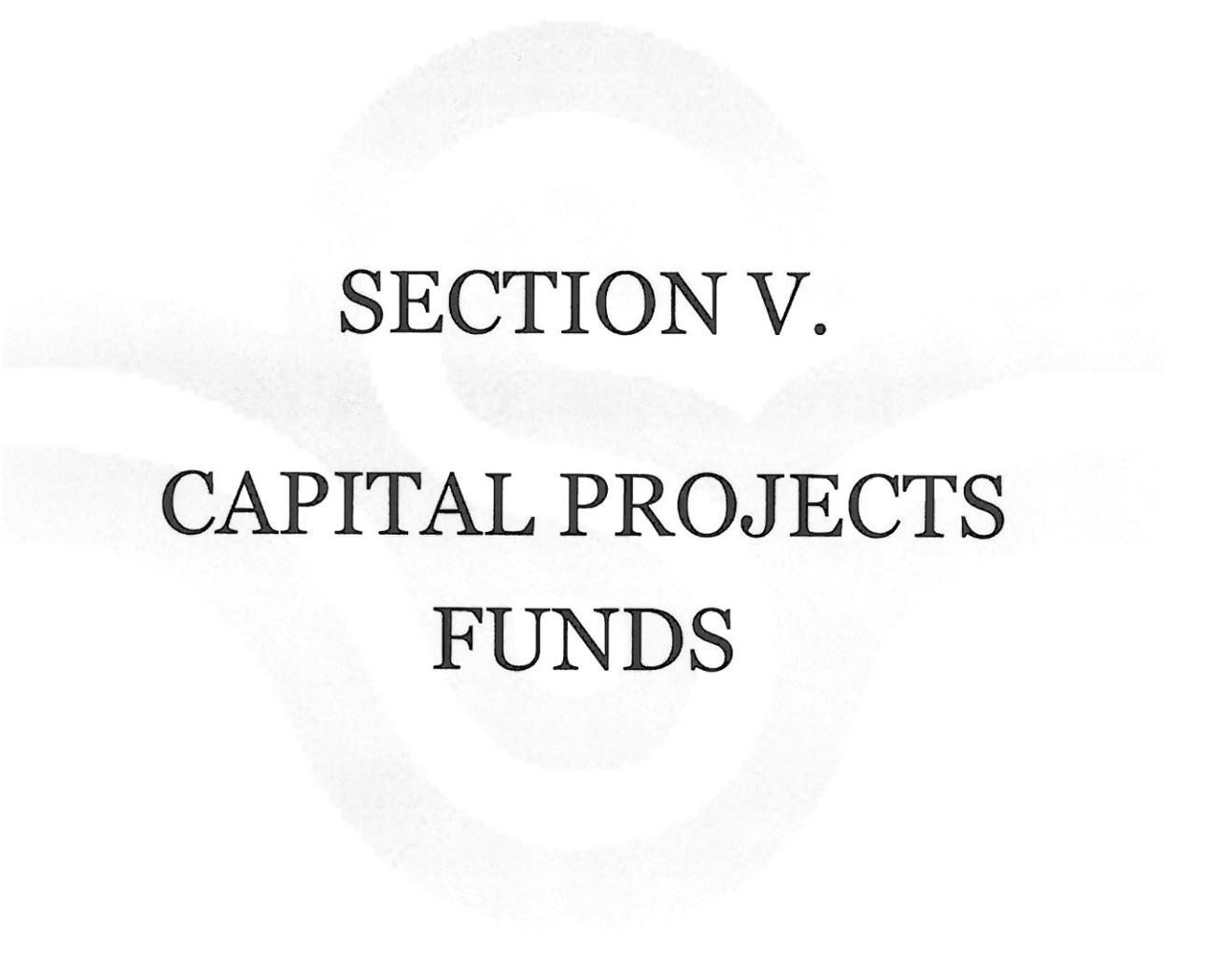
CRA Fund

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	1,000	2,140	2,257	2,257	2,395	
Receipts (net)	1,140	507	500	500	500	
Expenditures:						
Salaries and Wages	0	338	338	300	300	(11.2%)
Fringe Benefits	0	52	53	62	62	17.0 %
Contractual and Materials	0	0	200	0	200	0 %
Total Expenditures	0	390	591	362	562	(4.9%)
Net Change in Fund Balance	1,140	117	(91)	138	(62)	
Ending Cash Balance (Unencumbered)	2,140	2,257	2,166	2,395	2,333	



SECTION V.

CAPITAL PROJECTS
FUNDS

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	1,084,892	1,483,621	1,393,637	1,393,637	738,148	
Receipts:						
Grants	433,915	3,122,152	1,048,185	646,773	2,080,400	
Donations	10,000	0	0	95,000	83,000	
Bond Proceeds	0	1,298,462	0	0	0	
Assessments	17,604	26,978	20,000	26,650	40,000	
Other	34,989	31,772	15,000	15,000	15,000	
Total Receipts	496,508	4,479,364	1,083,185	783,423	2,218,400	
Expenditures:						
Capital Outlay	1,472,281	4,947,988	2,778,012	2,885,124	3,921,005	41.1 %
Debt Service	792,360	779,613	768,158	773,255	764,885	(0.4%)
Refinancing of Debt	0	1,278,270	0	1,020	0	0.0 %
Total Expenditures	2,264,641	7,005,871	3,546,170	3,659,399	4,685,890	32.1 %
 Net Income Before Interfund Transactions	 (1,768,133)	 (2,526,507)	 (2,462,985)	 (2,875,976)	 (2,467,490)	
Interfund Reimbursements/Transfers In						
Reimbursement from Capital Investment	0	0	0	848	0	
Reimbursement from Taxation	2,332,648	2,539,191	2,454,905	2,499,852	2,484,158	
Reimbursement from Special Assessment	0	38,518	3,778	3,778	0	
Permissive License Fee Reimbursement	87,694	90,325	92,132	92,132	93,975	
Transfer from Capital Investment	0	14,000	0	0	0	
Interfund Reimbursements (Out)						
Reimbursement to General Fund	(192,600)	(215,119)	(161,573)	(161,573)	(138,726)	
Reimbursement to Stormwater Improvement	(59,000)	(12,892)	(122,800)	(122,800)	(113,600)	
Reimbursement to Airport Improvement	(1,881)	(17,500)	(91,750)	(91,750)	(244,890)	
 Net Change in Fund Balance	 398,729	 (89,984)	 (288,293)	 (655,489)	 (386,573)	
Ending Cash Balance (Unencumbered)	1,483,621	1,393,637	1,105,344	738,148	351,575	

BUDGET HIGHLIGHTS for 2013

* 2013 budgeted expenditures are generally consistent with the 2013-2017 Five-Year Plan. The notable exception is that the Ohio Department of Transportation rescheduled the funding of the Port Jefferson Road reconstruction from 2014 to 2015. As such, the right of way acquisition costs of \$62,000, previously included in 2013, are moved to 2014.

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

**CITY OF SIDNEY
2013 CAPITAL OUTLAY
SUMMARY OF ESTIMATED ANNUAL FINANCIAL IMPACT**

DESCRIPTION	2013 BUDGET	* Estimated Operating Cost Additions (Reductions)
STREET PROJECTS		
Contract resurfacing & curb repair:		
Base amount	400,000	(5,000)
Additional amount funded by the \$5 per vehicle Permissive License Fee	93,975	-
<i>Total contract resurfacing & curb repair</i>	<u>493,975</u>	<u>(5,000)</u>
ODOT Overlay Program (80% grant funded for overlay)	345,000	(1,000)
Handicapped Ramp Updates	60,000	
Curb and gutter prior to ODOT Overlay Program	45,750	-
<i>Total ODOT Overlay Program</i>	<u>450,750</u>	<u>(1,000)</u>
Wapakoneta Ave Reconstruction Phase II	1,727,000	250
Sidewalk program	85,000	
Asphalt preventive maintenance program	52,250	(500)
Port Jefferson Road reconstruction	148,000	-
TOTAL STREET PROJECTS	<u>2,956,975</u>	<u>(6,250)</u>
TRAFFIC IMPROVEMENTS		
LED Replacement program	12,000	
State Route 47 Safety Improvements - Phase I	86,000	
Traffic Actuated Detectors & Camera Upgrade Program	10,000	-
TOTAL TRAFFIC IMPROVEMENTS	<u>108,000</u>	<u>-</u>
BRIDGE PROJECTS		
Bridge Maintenance Program	5,000	
SR 47 Tawawa Creek Bridge Replacement	60,000	
Michigan Street bridge over CSX railroad	260,300	(400)
TOTAL BRIDGE PROJECTS	<u>325,300</u>	<u>(400)</u>
PARKS IMPROVEMENTS		
Replace modular play equipment at Parks	32,000	
Parks Improvements - funded by corporate donations	15,000	
Resurface Sidney Lehman and Sidney High School tennis courts	86,000	-
TOTAL PARKS IMPROVEMENTS	<u>133,000</u>	<u>-</u>
CEMETERY PROJECTS		
Parking area at the trail head for the Canal Feeder Trail	18,000	
TOTAL CEMETERY PROJECTS	<u>18,000</u>	<u>-</u>
FACILITIES IMPROVEMENTS		
City Hall - Replace steam / hot water coils and steam piping in 1939 section of building	80,000	
TOTAL FACILITIES IMPROVEMENTS	<u>80,000</u>	<u>-</u>
FLEET ACQUISITIONS		
<i>Police:</i>		
Police squad vehicles - (normal rotation)	64,110	
<i>Fire & Emergency Services:</i>		
Replace Utility SUV 2 - At Station 2 (will be 15 years old when replaced) with 4x4 Crew Cab pick-up truck	24,500	(1,000)
TOTAL FLEET ACQUISITIONS	<u>88,610</u>	<u>(1,000)</u>
OTHER EQUIPMENT / PROJECTS		
<i>Police:</i>		
Police - Firearms Replacement	25,000	
<i>Fire / EMS:</i>		
Fire - Complete Ops channel upgrade; replace vehicle based repeaters	23,100	
Fire - Replace / upgrade current records management system	30,000	8,000
Fire - upgrade 30 fire breathing support systems	21,600	
Fire - Replace Thermal Imaging Cameras	13,000	
Fire - Replace current Mobile Data Terminals (MDT's)	48,420	
<i>Other Equipment/Projects:</i>		
Revitalization opportunities	50,000	-
TOTAL OTHER EQUIPMENT/IMPROVEMENTS	<u>211,120</u>	<u>8,000</u>
TOTAL CAPITAL OUTLAY	<u>3,921,005</u>	<u>350</u>

*NOTE: Operating cost additions/reductions included here are estimated by department staff and would be reflected in the operating funds associated with the capital asset (i.e. Street fund for street projects). This information is also included by project on pages 5-3 to 5-6.

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2013-2017
CAPITAL IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	2013	2014	2015	2016	2017
DEBT SERVICE						
Municipal court facility bonds - principal & interest		196,700	198,200	194,600	196,000	187,300
Police dept. facility bonds - principal & interest		<u>568,185</u>	<u>564,385</u>	<u>565,185</u>	<u>565,385</u>	<u>565,385</u>
TOTAL DEBT SERVICE		<u>764,885</u>	<u>762,585</u>	<u>759,785</u>	<u>761,385</u>	<u>752,685</u>
REIMBURSEMENTS TO OTHER FUNDS						
Reimbursement to Airport Improvement Fund <i>(For City-share of grant-funded projects)</i>		244,890	10,000	-	-	-
Reimbursement to Stormwater Improvement Fund <i>(For stormwater-related projects)</i>		<u>113,600</u>	<u>53,000</u>	<u>297,800</u>	<u>49,685</u>	<u>50,000</u>
TOTAL REIMBURSEMENTS TO OTHER FUNDS		<u>358,490</u>	<u>63,000</u>	<u>297,800</u>	<u>49,685</u>	<u>50,000</u>
REIMBURSEMENT TO GENERAL FUND		<u>138,726</u>	<u>142,888</u>	<u>147,175</u>	<u>151,590</u>	<u>156,138</u>
STREET PROJECTS						
Contract resurfacing & curb repair:						
Base amount	Trans 5b	400,000	400,000	400,000	400,000	400,000
Additional amount funded by the \$5 per vehicle Permissive License Fee (enacted in 2009)		<u>93,975</u>	<u>95,855</u>	<u>97,772</u>	<u>99,727</u>	<u>101,722</u>
<i>Total contract resurfacing & curb repair</i>		493,975	495,855	497,772	499,727	501,722
ODOT Overlay Program (80% grant funded for overlay)	Trans 5b	345,000	525,000			
ODOT Urban Paving Program <i>(State monitored and tested the roadways and determined overlays are needed to maintain the heavy traffic. ODOT funding for 80%) (2012 program included SR 47 (from Kuther to Vandemark). 2013 program includes SR 47 (from Vandemark to Fifth Ave). 2014 program includes SR 47 (from Fifth Ave to Ohio). (Decrease in operating cost of \$1,000 per year)</i>						
Handicapped Ramp Updates <i>(Reconstruct ramps bringing them into ADA compliance)</i>		60,000	60,000			
Curb and gutter prior to ODOT Overlay Program <i>(On SR 47 from Vandemark Rd to Ohio Ave from 2012 - 2014)</i>		<u>45,750</u>	<u>33,000</u>			
<i>Total ODOT Overlay Program</i>		450,750	618,000			
<i>Net cost to the City for ODOT Urban Paving Program is \$174,750 and \$198,000 for years 2013 & 2014, respectively. (If Phase II of State Route 47 Safety Improvements (described in Traffic Improvements section on next page) receives grant funding, then the ODOT Overlay Program for 2013 and 2014 would not be necessary and would be eliminated from the Plan.)</i>						
Guardrail Maintenance (throughout the City) <i>(Replace approx forty 10-foot sections every other year)</i>	Trans 5b		22,000		22,000	
Wapakoneta Ave Reconstruction Phase II <i>(Parkwood St to Russell Rd) (Included \$1,561,000 ODOT grant & \$166,000 OPWC grant in 2013. Net cost to City approximately \$183,000 over the 3 year period from 2011-2013.) (Increase in operating costs by \$250 per year. Routine maintenance will increase with increased pavement width.)</i>	Trans 5b	1,727,000				
Sidewalk program <i>(Repair and replace substandard concrete flatwork within the City. Install handicap curb ramps at street intersections to meet ADA requirements.)</i>	Urban 1g	85,000	85,000	85,000	85,000	85,000
Asphalt preventive maintenance program <i>(Crack sealing & pavement restoration sealing. Provide preventative maintenance to preserve & extend service life.) (Routine maintenance costs expected to decrease by \$500 per year.)</i>	Trans 5b	52,250	55,000	57,250	60,000	63,000
Port Jefferson Road reconstruction <i>(Rebuild Port Jefferson Road from Russell Rd to Wells Dr, including new curb, sidewalk, storm sewers & sanitary sewers) (Approved ODOT Small Cities Grant of 80% of eligible costs, expected to be \$1,372,000. Grant does not provide funding for utilities, right of way acquisition or design services.) (Staff will be applying for OPWC grant funding of \$200,000 in 2015). (Net cost to City after ODOT and OPWC grants to be \$353,000)</i>	Trans 5b	148,000	62,000	1,715,000		
TOTAL STREET PROJECTS		<u>2,956,975</u>	<u>1,337,855</u>	<u>2,355,022</u>	<u>666,727</u>	<u>649,722</u>

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2013-2017
CAPITAL IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	2013	2014	2015	2016	2017
TRAFFIC IMPROVEMENTS						
LED Replacement program <i>(LED's are nearing end of useful life)</i>		12,000	12,000	12,000	12,000	12,000
State Route 47 Safety Improvements - Phase I <i>(Includes new signal at main Walmart entrance & Buckeye Ford.) (Approved for 90% ODOT Safety Program grant funding. Cost to City expected to be \$50,320)</i>	Trans 1b	86,000	417,200			
State Route 47 Safety Improvements - Phase II <i>(May include SR 47 guardrail replacement and other safety-recommended changes on SR 47 from Walnut to Vandemark) (Contingent on 90% funding of design, engineering & construction by ODOT Safety Program grant and \$200,000 OPWC grant) (Net cost to City of \$150,000) (If this project receives grant funding, then the ODOT Overlay Program for 2013 and 2014 would not be necessary and would be eliminated from the Plan.)</i>			350,000	350,000	2,800,000	
Wapakoneta Ave & Russell Rd Intersection Improvements <i>(Includes turn lanes and storage lanes) (Contingent on OPWC funding of \$120,000 in 2017. Net cost to City of \$116,000)</i>	Trans 1b				61,500	54,500
Traffic Actuated Detectors & Camera Upgrade Program	Trans 1b	10,000	10,000	10,000	10,000	10,000
TOTAL TRAFFIC IMPROVEMENTS		<u>108,000</u>	<u>789,200</u>	<u>372,000</u>	<u>2,883,500</u>	<u>76,500</u>
BRIDGE PROJECTS						
Bridge Rating Program <i>(To comply with ODOT's mandate that every bridge be load rated every 5 years, unless an annual inspection indicates a need for revised load rating. Staff is working with Shelby County to partner on this program by 2016.)</i>	n/a				20,000	
Bridge Maintenance Program <i>(Allows for routine maintenance of City bridges including rust repair, railing repair, expansion joint repairs, drainage system repairs, painting, approach work and concrete sealing.)</i>	Trans 5b	5,000		5,000		5,000
SR 47 Tawawa Creek Bridge Replacement <i>(ODOT funded project for actual bridge, City funds needed for street lighting, walk/bike path extension and decorative parapet)</i>	Comm 1c	60,000				
Michigan Street bridge over CSX railroad <i>(Current bridge cannot pass full loaded trucks, buses & large fire equipment.) (Decrease in operating cost of \$400 per year.) (Approved for ODOT Bridge Replacement Program of \$818,910. Net cost to City of \$626,890.)</i>	Trans 5b	260,300	87,700	1,097,800		
Michigan Street bridge over Starrett Run <i>(Remove existing bridge structure, install new culvert, ditch walls, parapets curb, gutter and sidewalks.) (Contingent on 80% OPWC funding (\$116,200) in 2014. Net cost to City of \$29,050)</i>	Trans 5b		145,250			
TOTAL BRIDGE PROJECTS		<u>325,300</u>	<u>232,950</u>	<u>1,102,800</u>	<u>20,000</u>	<u>5,000</u>
PARKS IMPROVEMENTS						
Replace modular play equipment at Parks <i>(Brown in 2013, Sherman and Orbison in 2014, Harmon in 2015, individual pieces in Tawawa in 2016 & Riverbend in 2017)</i>	Comm 1a	32,000	70,000	35,000	27,000	35,000
Parks Improvements - funded by corporate donations <i>(Corporate donations to provide for modular play equipment at Custenborder & Geib Pavilion in 2012, Interstate 75 beautification and Gateway projects in 2012-2016)</i>	Urban 1f	15,000	40,000	40,000	40,000	
Resurface Sidney Lehman and Sidney High School tennis courts <i>(Including crack repair with 3 year warranty) (Project funding contingent on schools providing 50% of the funding. Net cost to City would be \$43,000)</i>		86,000				
Robert O New park development <i>2017 - Construct new basketball court & develop walking trail around perimeter of park</i>	Comm 1a					72,000
TOTAL PARKS IMPROVEMENTS		<u>133,000</u>	<u>110,000</u>	<u>75,000</u>	<u>67,000</u>	<u>107,000</u>
CEMETERY PROJECTS						
Parking area at the trail head for the Canal Feeder Trail		18,000	-	-	-	-

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2013-2017
CAPITAL IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. #	2013	2014	2015	2016	2017
FACILITIES IMPROVEMENTS						
City Hall - Replace steam / hot water coils and steam piping in 1939 section of building <i>(Original steam piping converted to hot water in 1997 as short-term "fix"; well past life expectancy)</i> <i>(Replacement would reduce energy costs but amount of savings not yet determined)</i>	Down 2c	80,000				
City Hall - Replace 2 rooftop air handlers <i>(Current systems are 38 yrs old. Life expectancy of 25 yrs. Current systems are not energy efficient and are in periodic need of repairs.)</i> <i>(Decrease in operating cost of \$4,000 per year.)</i>	Down 2c		75,000		75,000	
City Hall -replacement of zone heating coils with variable air volume (VAV) boxes <i>(replacement of pneumatic thermostats with electronic thermostats)</i> <i>(Installed in 1974; past their life expectancy)</i> <i>(Decrease in energy costs of \$6,000 per year.)</i>	Down 2c			75,000		75,000
Fire Station #1 - replace / upgrade HVAC system <i>(Current system nearing end of life cycle; maintenance costs are increasing)</i> <i>(No cost estimate of maintenance cost reduction available.)</i>			9,800			103,000
Monumental Building - waterproof building exterior <i>(To help maintain structural integrity of building per Midwest Maintenance's recommendation)</i>	Down 2c					35,000
TOTAL FACILITIES IMPROVEMENTS		<u>80,000</u>	<u>84,800</u>	<u>75,000</u>	<u>75,000</u>	<u>213,000</u>
FLEET ACQUISITIONS						
Police:						
Police squad vehicles - (normal rotation) Replaces patrol cars 4 & 6 in 2013 (Ford Crown Victoria) Replaces patrol cars 1, 3 & 26 in 2014 (Ford Crown Victoria) Replaces patrol cars 2, 5, 17 & 24 in 2015 (Ford Interceptor) Replaces patrol cars 4, 6 & 12 in 2016 (Ford Interceptor) Replaces patrol cars 3 & 26 in 2017 (Ford Interceptor)		64,110	100,974	127,432	99,975	69,732
Fire & Emergency Services:						
Replace Engine 3 with Quint fire apparatus (will be 26 years old when replaced)					675,000	
Medic 6 - Type III Ambulance (will be 12 years old when replaced)				165,000		
Medic 10 - Type III Ambulance (will be 12 years old when replaced)						175,000
Replace Utility SUV 2 - At Station 2 (will be 15 years old when replaced) with 4x4 Crew Cab pick-up truck <i>(Decrease in operating costs of \$1,000 per year)</i>		24,500				
Parks & Recreation:						
6' zero turn riding mower (replace unit 328)			15,000			
4WD Mower w/Snow Removal Equipment (unit 326)					24,000	
Utility Vehicle (John Deere Gator) (unit 317)					11,000	
15" multi-deck mower (unit 330)						68,000
Street department - Maintenance:						
5 ton dump truck with snow plow & spreader (replace unit 114) <i>(Replaces 1996 with mileage of 41,198 & fleet rating of 15)</i> <i>(Expected decrease in operating cost of \$250/yr)</i>			150,000			
5 ton dump truck with snow plow & spreader (replace unit 113) <i>(Replaces 1995 with mileage of 29,153 & fleet rating of 15)</i> <i>(Expected decrease in operating cost of \$250/yr)</i>					160,000	
4 X 4 Pick up truck with snow plow (replace unit 106) <i>(Replaces 1997 with mileage of 105,388 & fleet rating of 15)</i> <i>(Expected decrease in operating cost of \$250/yr)</i>			33,500			
4 X 4 Pick up truck with snow plow (replace unit 102) <i>(Replaces 2001 with mileage of 77,000 & fleet rating of 15)</i> <i>(Expected decrease in operating cost of \$250/yr)</i>				33,500		
Cemetery:						
Zero-turn radius lawn mowers (3 mowers replaced at a time 2012, 2014 & 2016; 2 year cycle)		-	23,400	-	25,000	-
TOTAL FLEET ACQUISITIONS		<u>88,610</u>	<u>322,874</u>	<u>325,932</u>	<u>994,975</u>	<u>312,732</u>
OTHER EQUIPMENT / PROJECTS						
Police:						
Police - Replacement of Body Armor (partial grant funding of \$15,000 included)				37,800		
Police - Firearms Replacement		25,000				
Police - Purchase of TACIII Tactical Blanket Package (bomb blanket)						35,000
Police - Replacement of tactical duty vests (5 year guarantee; purchased in 2012)						11,700
Police - Replacement of 11 Mobile Data Terminals (MDTs) <i>(Used for CAD, mapping, alert information, reports and communications for officers in field)</i>	Comm 4b		77,000			
Fire / EMS:						

CITY OF SIDNEY
 CAPITAL IMPROVEMENT PLAN 2013-2017
 CAPITAL IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	2013	2014	2015	2016	2017
Fire - Complete Ops channel upgrade; replace vehicle based repeaters <i>(for improved performance/safety of radio system)</i>		23,100				
Fire - Replace / upgrade current records management system <i>(Current software, Firehouse, is antiquated with limited interface with City's current CAD system (VisionAir))</i> <i>(Increase in annual software maintenance of approximately \$8,000)</i>		30,000				
Fire - upgrade 30 fire breathing support systems <i>(upgrade current systems with Dual Emergency Breathing Support System)</i>		21,600				
Fire - Replace Thermal Imaging Cameras		13,000				
Fire - Replace current Mobile Data Terminals (MDT's)		48,420				
Fire - Replace current heart monitors originally purchased in 2010					120,000	
<i>Other Equipment/Projects:</i>						
Revitalization opportunities	Land 3b	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL OTHER EQUIPMENT/IMPROVEMENTS		<u>211,120</u>	<u>127,000</u>	<u>87,800</u>	<u>170,000</u>	<u>96,700</u>
TOTAL EXPENDITURES		<u>5,183,106</u>	<u>3,973,152</u>	<u>5,598,314</u>	<u>5,839,862</u>	<u>2,419,477</u>

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	0	80,000	29,473	29,473	0	
Receipts (net)	80,000	5,502	155,000	155,000	5,000	
Expenditures:						
Capital Outlay	0	56,029	5,000	34,473	5,000	0 %
Total Expenditures	0	56,029	5,000	34,473	5,000	0 %
Interfund Reimbursements (Out)						
Reimbursement to General Fund	0	0	(150,000)	(150,000)	0	
Net Change in Fund Balance	80,000	(50,527)	0	(29,473)	0	
Ending Cash Balance (Unencumbered)	80,000	29,473	29,473	0	0	

BUDGET HIGHLIGHTS for 2013

* \$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 received in 2012.

* Development of Brookside Park began in 2011.

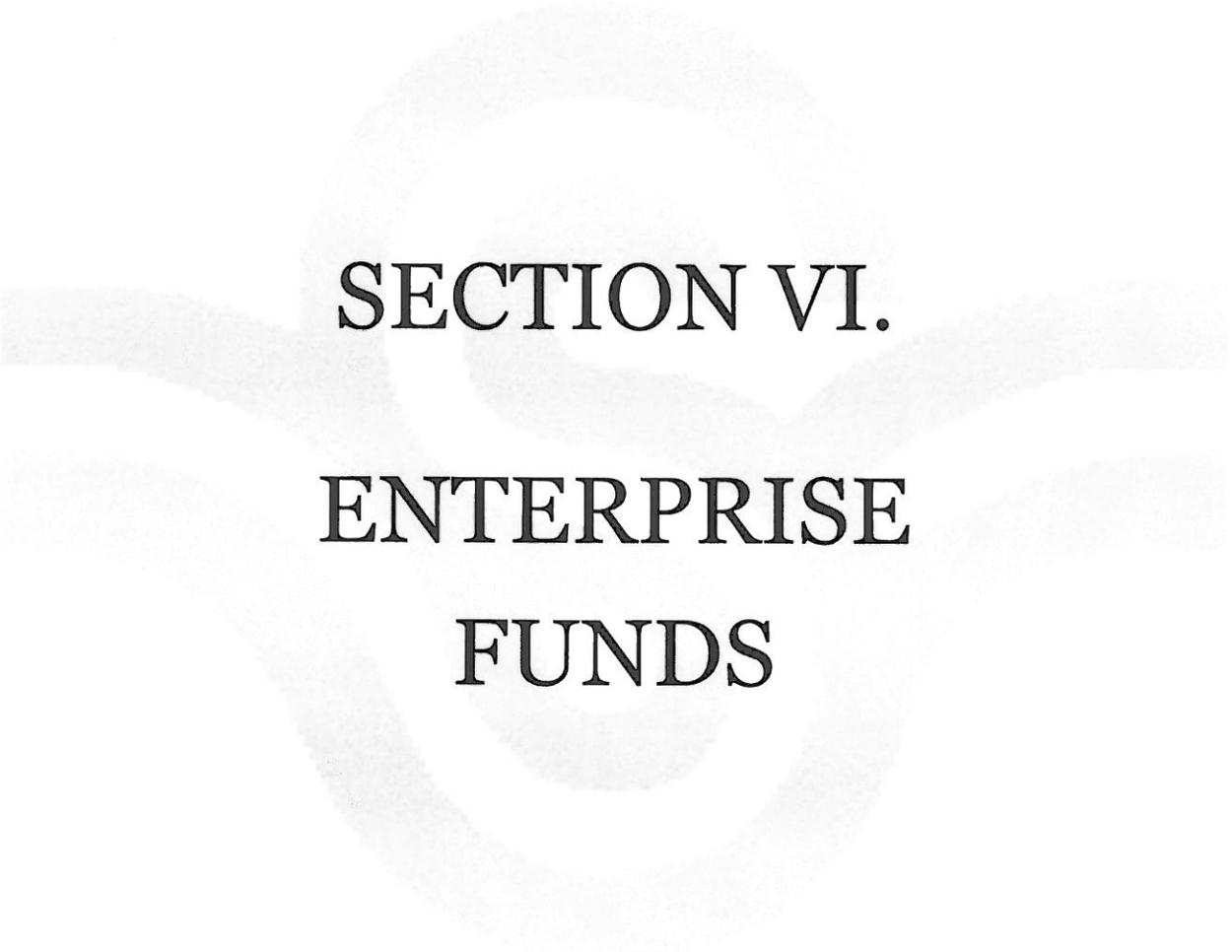
Special Assessment Construction Fund

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	43,818	42,296	3,778	3,778	0	
Receipts (net)	3,814	0	0	0	0	
Expenditures:						
Contractual and Materials	5,336	0	0	0	0	0 %
Total Expenditures	5,336	0	0	0	0	0 %
Interfund Reimbursements (Out)						
Reimbursement to Cap Imprvmt	0	(38,518)	(3,778)	(3,778)	0	
Net Change in Fund Balance	(1,522)	(38,518)	(3,778)	(3,778)	0	
Ending Cash Balance (Unencumbered)	42,296	3,778	0	0	0	



SECTION VI.
ENTERPRISE
FUNDS

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in Budget
Beginning Cash Balance	706,624	554,534	416,747	416,747	489,648	
Receipts:						
Meter Collections	3,171,048	3,318,102	3,485,102	3,417,645	3,854,744	
Loan Proceeds	705,000	0	0	0	0	
Other Receipts	42,303	78,735	85,750	68,747	72,269	
Total Receipts	3,918,351	3,396,837	3,570,852	3,486,392	3,927,013	
Expenditures:						
Salaries and Wages	915,056	935,003	944,502	956,200	963,400	2.0 %
Fringe Benefits	334,229	341,166	364,806	345,462	370,234	1.5 %
Contractual and Materials	889,211	926,073	969,862	931,416	997,954	2.9 %
Debt Service	231,390	359,177	404,158	404,158	402,510	(0.4%)
Total Expenditures	2,369,885	2,561,418	2,683,328	2,637,236	2,734,098	1.9 %
Net Before Interfund Transactions & Other	1,548,466	835,419	887,524	849,156	1,192,915	
Repayment of Bond Anticipation Notes	(680,022)	0	0	0	0	- %
Interfund Services Used	(185,294)	(196,600)	(193,045)	(196,045)	(219,355)	13.6%
Interfund Reimbursements In						
Other Interfund Reimbursement	0	5,062	0	0	0	
Interfund Reimbursements (Out)						
Reimburse to Wtr Srce Reserve	(250,000)	0	0	0	0	
Reimbursement to Water Reserve	0	0	0	0	(413,000)	
General Fund Admin. Reimb.	(581,240)	(631,667)	(555,209)	(555,209)	(494,496)	
Reimbursement to Separation Pay	(4,000)	0	(25,000)	(25,000)	(8,000)	
Transfer to Water Src Res Fund	0	(150,000)	0	0	0	
Net Change in Fund Balance	(152,090)	(137,787)	114,270	72,902	58,064	
Ending Cash Balance (Unencumbered)	554,534	416,747	531,017	489,648	547,712	
Balance as a percent of expenditures (Minimum Reserve =20%)	23.4%	16.3%	19.8%	18.6%	20.0%	

BUDGET HIGHLIGHTS for 2013

* Meter collections revenue includes a 14% rate increase effective January 1, 2013. The larger than normal rate increase is necessary to pay for wellfield protection and other water system capital improvements.

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget.

* A 1% wage scale increase is included in 2013 for non-bargaining employees who received no wage scale increases in both 2010 and 2012.

* Budgeted debt service in 2013 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

2013

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, Storm water Maintenance, Storm water 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 | To maintain the capability of performing water model analysis in-house |
| 2 | To decrease water quality complaints from distribution system |
| | To increase the efficiency of processing customer complaints |
| 3 | To increase data readily available for analysis |

List major Departmental Objectives for 2013 (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 | To increase 2 staff member's knowledge of water modeling by providing 7 days of model training by 6/1/2013 |
| 2 | To increase use of directional flushing by developing 1 plan for each hydrant flushing section annually. |
| 3 | To increase availability of hydrant flushing records by implementing electronic forms for field data entry and recordkeeping of hydrant inspection and flushing by March 1, 2013 |
| 4 | To increase the number of on-line forms for customers to submit water quality complaints 4/1/2012 |
| 5 | To increase the number of water quality complaints received online to 20% of the total number of complaints |
| | |

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

- | | |
|---|---|
| 1 | Evaluate the use of alternative materials in the distribution system - PVC and HDPE |
| 2 | Obtain training to resume using the Water Model in-house |
| 3 | |

Water Fund

Departmental Summary

2001 Water - Administration

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	60,136	54,299	54,619	54,900	64,800	18.6 %
Fringe Benefits	18,490	15,289	13,446	16,453	21,974	63.4 %
Contractual and Materials	7,317	6,917	6,892	6,935	7,483	8.6 %
Subtotal	85,944	76,505	74,957	78,288	94,257	25.7 %
Interfund Services Used	101,806	94,573	99,768	99,768	108,129	8.4 %
Department Total	187,750	171,077	174,725	178,056	202,386	15.8 %

BUDGET HIGHLIGHTS for 2013

* 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.

* Assistant City Manager - Public Works Director allocated 15% to Water Administration beginning in 2013.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Assistant City Manager - Public Works Dir.	0.00	0.00	0.00	0.00	0.15
Public Works Director	0.00	0.40	0.40	0.40	0.00
Utilities Director	0.50	0.00	0.00	0.00	0.40
Clerk Typist II	0.33	0.33	0.33	0.33	0.33
Total	0.83	0.73	0.73	0.73	0.88

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Quotation of tap fees & reimbursements	21	22	16	8	8
Review of zoning permits	5	4	n/a	3	3
Perform water model on new development	4	4	2	2	3
Consumer confidence reports completed	X	X	X	X	X
Water loss report completed	X	X	X	X	X
Grant applications for water source	X	X	X	X	X
Backflow prevention program compliance					
Spring & fall hydrant flushings	2	2	2	2	2
Tap fee calculations	1	1	1	1	1
Staff trained on water modeling software	n/a	n/a	n/a	n/a	2
Online water quality complaints (%)	n/a	n/a	n/a	n/a	20%

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 | To increase both raw water quantity and quality available for treatment and distribution |
| 2 | To maintain WTP design rating of 10.0 MGD |
| 3 | To increase lime sludge storage capacity |
| 4 | To increase the lime sludge lagoon capacity by an additional 3 years by 12/1/15 |

List major Departmental Objectives for 2013 (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 | To increase available wells for new water source by at least one |
| 2 | To increase the acreage for the new water source and wellfield protection zone by at least 60 acres |
| 3 | To maintain daily peak water demand to 80% or less of design |
| | |
| | |
| | |

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 | |

Water Fund

Departmental Summary

2002 Water - Treatment Plant

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	469,673	481,218	495,522	503,100	500,000	0.9 %
Fringe Benefits	166,894	169,007	180,372	171,458	182,072	0.9 %
Contractual and Materials	783,777	821,637	836,123	797,172	873,509	4.5 %
Subtotal	1,420,344	1,471,862	1,512,017	1,471,730	1,555,581	2.9 %
Interfund Services Used	17,446	30,753	25,657	25,657	30,877	20.3 %
Department Total	1,437,790	1,502,615	1,537,674	1,497,387	1,586,458	3.2 %

BUDGET HIGHLIGHTS for 2013

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget.

* 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.

* 2013 budget for lime sludge removal reflects 6,100 dry tons removed at \$28 per ton.

* Interfund services used increased to reimburse Information Technology Fund for replacement of core switch and other technology improvements.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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)	0.00	0.00	0.00	0.00	0.00
Total	8.00	8.00	8.00	8.00	8.00

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Million gallons of water processed (per day)	2.994	3.123	3.185	3.339	3.506
Lime sludge processed/removed (dry tons)	7,095	7,038	6,291	5,642	5,924
Cost per million gallons	\$3,272	\$3,571	\$3,045	\$2,801	\$3,023
Cost of chemicals purchased per million gals	\$266	\$280	\$240	\$246	\$239
Number of EPA violations	0	0	0	0	0
Daily water peak demand as a % of design	n/a	n/a	n/a	n/a	80%
Available new water source wells	4	4	4	4	5
City owned acreage at new water source	0	0	0	118.49	178.49

Dept

Name: 560.2003 Water Distribution

Department Mission Statement / Purpose:

The City's underground utilities department is comprised of five units; Water Distribution, Water Metering, Sewer Collection, I&I and Stormwater Management. The Water Distribution crews are responsible for the delivery high quality H2o 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 | To increase the amount of billed water |
| 2 | To reduce number of water quality complaints |
| | |

List major Departmental Objectives for 2013 (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 | To maintain valve inspection/exercise program on 5 hydrant flushing sections per year (3-yr cycle) |
| | To maintain unaccounted for water loss at 12% or less |
| 2 | To maintain hydrant flushing schedule of 100% of hydrants two times per year |
| 3 | To maintain repair schedule of water leaks to within 24hrs of notification at least 90% of the time. |
| 4 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

Water Fund

Departmental Summary

2003 Water - Distribution

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	279,305	286,668	279,191	285,000	279,700	0.2 %
Fringe Benefits	103,951	111,128	117,620	110,138	116,720	(0.8)%
Contractual and Materials	48,504	57,915	76,584	76,393	81,025	5.8 %
Subtotal	431,760	455,711	473,395	471,531	477,445	0.9 %
Interfund Services Used	48,734	56,359	47,278	50,278	57,870	22.4 %
Department Total	480,494	512,070	520,673	521,809	535,315	2.8 %

BUDGET HIGHLIGHTS for 2013

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget.

* 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.

* Non-capital equipment consists of purchase of a pipe cutter (\$2,600) and ruggedized laptop (\$2,680).

* IT reimbursement increased as a result of a planned replacement of the network core switch and other technology improvements. The increase in reimbursement paid to the Service Center fund reflects the planned overhead door replacement and elevator repairs.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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)	0.00	0.00	0.00	0.00	0.00
Total	5.00	5.00	5.00	5.00	5.00

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Miles of water mains	121	126	126	128	129
Cost per mile	\$3,749	\$3,813	\$4,064	\$4,078	\$4,151
Water main breaks	16	16	24	20	20
Unaccounted for water loss	10.1%	11.6%	12.5%est.	11.8%	10.0%
Number of fire hydrants	1,271	1,280	1,584	1,591	1,596
Hydrant valve inspection/exercise program	n/a	n/a	n/a	n/a	532
Hydrants flushed two times a year	100%	100%	100%	100%	100%
Feet of water main flushed	1,273,510	1,560,000	1,280,000	1,280,000	1,280,000

Dept

Name: 560.2004 Water Meters

Department Mission Statement / Purpose:

The City's Underground Utilities Department consists of five units; Water Distribution; Water Meters; Sewer Collection; I&I; 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 | Assure all meters are working properly and all residential and commercial water meters are reading 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 residential, commercial and industrial locations. |
| 3 | Disconnect service for non-paying customers; reconnect after fee paid. Also disconnect/reconnect 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 | Maintain 100% auto read capabilities within the corporate limits |
| 2 | Reduce the number of indoor water meters |
| 3 | Maintain accuracy of water meters 2" and larger |

List major Departmental Objectives for 2013 (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 | Reduce the number of unmetered service days by replacing or repairing 1" and smaller water meters within 3 business days of notice 90% of the time |
| | Reduce the number of days of unmetered service days by replacing of water meters 2" and larger within 2 business days of notice 90% of the time |
| 2 | To reduce the number of indoor meters by 50 by 12/1/2013 |
| 3 | Maintain re-reads to 3% of total or less |
| 4 | |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

Water Fund

Departmental Summary

2004 Water - Meter Reading & Repair

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	105,941	112,817	115,170	113,200	118,900	3.2 %
Fringe Benefits	44,894	45,742	53,368	47,413	49,468	(7.3)%
Contractual and Materials	49,613	39,604	50,263	50,916	35,937	(28.5)%
Subtotal	200,448	198,163	218,801	211,529	204,305	(6.6)%
Interfund Services Used	17,308	14,916	20,342	20,342	22,479	10.5 %
Department Total	217,756	213,079	239,143	231,871	226,784	(5.2)%

BUDGET HIGHLIGHTS for 2013

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget.

* 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.

* Additional overtime in 2013 budget to permit replacement of indoor meters.

* Decrease in meter supplies reflects sufficient supply inventory on-hand.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Foreman I	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Residential water meters	8,150	8,200	8,175	8,150	8,160
Commercial/industrial water meters	900	910	915	920	925
Sewer meters	187	187	180	177	190
Residential meters installed/replaced	279	226	437	290	300
Regular meter readings obtained	n/a	n/a	58,134	59,463	59,700
1 Inch Water meter replaced in 3 days	n/a	n/a	n/a	n/a	90%
2 Inch Water meter replaced in 2 days	n/a	n/a	n/a	n/a	90%
Special readings - re-reads	3,400	3,500	480	420	400
Percentage of re-reads	n/a	n/a	0.8%	0.8%	0.6%
Number of shut-offs and turn-ons	5,710	4,194	3,286	3,285	3,280
Indoor meters	4500	4500	4500	4450	4400
Cost per meter	\$30.89	\$23.42	\$22.99	\$25.09	\$24.45

Water Fund

Departmental Summary

2090 Water - Debt Service

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Other	911,412	359,177	404,158	404,158	402,510	(0.4)%
Subtotal	911,412	359,177	404,158	404,158	402,510	(0.4)%
 Department Total	 911,412	 359,177	 404,158	 404,158	 402,510	 (0.4)%

BUDGET HIGHLIGHTS for 2013

* 2010 amounts included repayment of outstanding bond anticipation notes.

* 2011, 2012 and 2013 debt service for repayment of ARRA water project loans and repayments of water source testing and water source property acquisition bonds

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

* No new debt service included for 2013.

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	862,321	3,184,683	2,995,983	2,995,983	1,465,274	
Receipts (net)	2,582,585	105,156	473,000	53,500	95,094	
Expenditures:						
Capital Outlay	260,223	293,856	2,648,554	1,584,209	1,726,668	(34.8%)
Total Expenditures	260,223	293,856	2,648,554	1,584,209	1,726,668	(34.8%)
Net Income Before Interfund Transactions	2,322,361	(188,700)	(2,175,554)	(1,530,709)	(1,631,574)	
Interfund Reimbursements In						
Reimbursement from Water	0	0	0	0	413,000	
Net Change in Fund Balance	2,322,361	(188,700)	(2,175,554)	(1,530,709)	(1,218,574)	
Ending Cash Balance (Unencumbered)	3,184,683	2,995,983	820,429	1,465,274	246,700	

BUDGET HIGHLIGHTS for 2013

* 2013 budgeted expenditures are generally consistent with the 2013-2017 Five-Year Plan. Notable exceptions include the following Water Treatment Plant projects that have been moved to 2014:

- Boiler replacement (\$60,000)
- Flocculater gear replacement (\$28,000)
- Fast mixer gear box replacement (\$14,000)
- Upgrade light fixtures (\$30,000)
- Valve turning/box vacuum unit for truck (\$55,000)

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

**CITY OF SIDNEY
2013 CAPITAL OUTLAY
SUMMARY OF ESTIMATED ANNUAL FINANCIAL IMPACT**

DESCRIPTION	2013 BUDGET	* Estimated Operating Cost Additions (Reductions)
<i>Water projects:</i>		
Replace hydrants and large compound meters	25,000	
Water model training	19,200	
Wapakoneta Ave Phase II - 12" Water Main Installation	197,000	
Water Plant - Feeder replacement - lime slakers	250,000	(1,000)
Water Source property acquisition	842,218	
Water Source protection plan	190,000	
Water Plant - Raw Water Pump Station roof replacement	40,000	
Lime lagoon pipe discharge	163,250	
Total water projects	<u>1,726,668</u>	<u>(1,000)</u>
TOTAL CAPITAL OUTLAY	<u>1,726,668</u>	<u>(1,000)</u>

*NOTE: Operating cost additions/reductions included here are estimated by department staff and would be reflected in the operating departmental funds associated with the capital asset (i.e. Water Treatment Plant Department). This information is also included by project on pages 6-13 to 6-14.

**CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2013-2017
WATER RESERVE FUND**

DESCRIPTION	Comp. Plan Ref.	2013	2014	2015	2016	2017
Expenditures						
Water projects:						
Replace hydrants and large compound meters <i>(Replace 10 fire hydrants and large compound meters currently in use at various commercial and industrial sites.)</i>	Utilities 1a	25,000	30,000	30,000	30,000	30,000
Water model training <i>(Travel and training on water model software. CH2MHill to train utilizing City's existing model. Model used to provide fire flow information and sizing development projects.)</i>		19,200				
Leak Detection Survey <i>(Help control water loss)</i>				20,000		
Wapakoneta Ave Phase II - 12" Water Main Installation <i>(OPWC grant funding of \$34,000. Net cost to City of \$163,000)</i>		197,000				
Water Plant - Feeder replacement - lime slakers <i>(Decrease in operating costs of \$1,000/yr)</i>	Utilities 2a	250,000				
Water Plant - Filter Turbidimeter Replacement						
Water Plant - Rebuild/repair Backwash Pumps & motor assembly <i>(Decrease in operating costs of \$500/yr)</i>	Utilities 4a		40,000	40,000		
Water Plant - Boiler Replacement <i>(Decrease in operating costs of \$1,000/yr)</i>			60,000			
Water Source property acquisition <i>(New water source that will support 10 MGD supply.) (Financed with Recovery Zone bonds issued in 2010)</i>	Utilities 2a	842,218				
Water Source protection plan <i>(Develop a source water protection plan as required by Ohio EPA)</i>		190,000				
Water Source Project <i>(Final design of well field and transmission main in 2014, followed by construction over a three-year period 2015-2017) (To be financed with issuance of BAN's until converted to long-term bonds in 2018) (Costs shown are based on 2010 estimate by CH2MHill plus 3.25% annual inflation factor. Includes accrued interest from BAN's rolled over until long-term bonds are issued in 2018.)</i>			4,020,362	13,476,906	5,917,631	1,482,584
Water Plant - Telemetry Upgrade <i>(Decrease in operating costs of \$3,500/yr)</i>						
Water Plant - Raw Water Pump Station roof replacement <i>(35 year old structure has begun to leak; damage extended to brick mortar joint of side walls)</i>		40,000				
Water Plant - flocculator gear box replacement <i>(Replace all 12 flocculator mixers; current ones are 35 years old; no backup equipment on site)</i>			28,000	28,000	28,000	28,000
Water Plant - fast mixer gear box replacement <i>(Replace 5 fast mixer gear boxes; current ones are 35 years old; no backup equipment on site)</i>			14,000	14,000	14,000	14,000
Franklin water main replacement <i>(Replace 1325' of 3" water main on Franklin Ave & 550' of 4" on Clay St)</i>						221,600
Lime lagoon pipe discharge <i>(Discharge to Tawawa Creek as required by Ohio EPA)</i>		163,250				
Service lime sludge lagoon <i>(Current lagoon is nearly full. ODNR requires that a minimum of 5' of freeboard be maintained because of height of dikes) (To be financed with issuance of BAN's until converted to long-term bonds in 2018)</i>			700,000			

CITY OF SIDNEY
 CAPITAL IMPROVEMENT PLAN 2013-2017
 WATER RESERVE FUND

DESCRIPTION	Comp. Plan Ref.	2013	2014	2015	2016	2017
Repair Lime Lagoon / Lime Sludge Removal <i>(Lime lagoon has exceeded its designed life span of 16 years (constructed in 1978). After construction of service lime lagoon, it will be necessary to remove all sludge from primary lagoon and make repairs)</i> <i>(To be financed with issuance of BAN's until converted to long- term bonds in 2018)</i>					2,900,000	2,900,000
Total water projects		<u>1,726,668</u>	<u>4,892,362</u>	<u>13,608,906</u>	<u>8,889,631</u>	<u>4,676,184</u>
Water vehicles & equipment:						
Valve turning / valve box vacuum unit for truck (unit 501) <i>(Reduce staff to perform valve maintenance by 1 or 2)</i>			55,000			
Replace 2004 Ford Explorer 3/4 ton pickup (unit 602)		-	-	-	25,000	26,000
Total water vehicles and equipment		<u>-</u>	<u>55,000</u>	<u>-</u>	<u>25,000</u>	<u>26,000</u>
Total expenditures		<u>1,726,668</u>	<u>4,947,362</u>	<u>13,608,906</u>	<u>8,914,631</u>	<u>4,702,184</u>

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	948,288	1,213,419	1,389,429	1,389,429	1,415,429	
Receipts (net)	15,131	26,010	4,500	26,000	6,000	
Expenditures:						
Total Expenditures	0	0	0	0	0	0 %
Net Income Before Interfund Transactions	15,131	26,010	4,500	26,000	6,000	
Interfund Reimbursements In						
Reimbursement from Water	250,000	150,000	0	0	0	
Net Change in Fund Balance	265,131	176,010	4,500	26,000	6,000	
Ending Cash Balance (Unencumbered)	1,213,419	1,389,429	1,393,929	1,415,429	1,421,429	

BUDGET HIGHLIGHTS for 2013

* 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 2018.

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	(583)	(6,689)	0	0	0	
Receipts (net)	6,133,252	559,756	104,888	87,396	0	
Expenditures:						
Capital Outlay	6,139,358	553,067	0	87,396	0	0 %
Total Expenditures	6,139,358	553,067	0	87,396	0	0 %
Net Income Before Interfund Transactions	(6,107)	6,689	104,888	0	0	
Net Change in Fund Balance	(6,107)	6,689	104,888	0	0	
Ending Cash Balance (Unencumbered)	(6,689)	0	104,888	0	0	

Sewer Fund

PURPOSE:

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

**Sewer Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in Budget
Beginning Cash Balance	723,711	681,939	647,090	647,090	479,805	
Receipts:						
Sewer Charges	2,870,141	2,871,864	2,985,807	2,926,091	3,276,381	
Industrial Waste Surcharge	307,097	258,585	322,636	287,450	290,325	
Inflow & Infiltration Fee	0	0	0	0	2,207,878	
Bond Proceeds	0	5,586,306	0	0	0	
Other Receipts	50,978	61,358	42,900	37,665	38,179	
Total Receipts	3,228,216	8,778,113	3,351,343	3,251,206	5,812,763	
Expenditures:						
Salaries and Wages	852,069	870,179	881,815	844,700	1,012,400	14.8 %
Fringe Benefits	310,487	327,004	336,398	339,531	441,802	31.3 %
Contractual and Materials	516,059	561,826	621,059	626,314	721,525	16.2 %
Debt Service	642,299	594,227	604,830	582,906	576,931	(4.6%)
Total Expenditures	2,320,914	2,353,236	2,444,102	2,393,451	2,752,658	12.6 %
Net Income Before Interfund Transactions	907,302	6,424,877	907,241	857,755	3,060,105	
Repayment of Bond Anticipation Notes	0	(5,582,053)	0	(4,451)	0	
Interfund Services Used	(184,454)	(180,497)	(184,499)	(187,869)	(214,342)	16.2%
Interfund Transfers (Out)						
Transfer to Sewer Improvement	0	(175,000)	0	0	0	
Reimburse to Sewer Imprvmt	(200,000)	0	(400,000)	(400,000)	(1,923,500)	
Reimburse to OEPA Compliance	0	0	0	0	(326,500)	
General Fund Admin. Reimb.	(540,620)	(508,176)	(430,721)	(430,721)	(416,571)	
Reimbursement to Separation Pay	(24,000)	(14,000)	(2,000)	(2,000)	0	
Net Change in Fund Balance	(41,772)	(34,848)	(109,979)	(167,286)	179,192	
Ending Cash Balance (Unencumbered)	681,939	647,090	537,411	479,805	658,997	
Balance as a percent of expenditures (Minimum Reserve =20%)	29.4%	27.5%	22.0%	20.0%	23.9%	

BUDGET HIGHLIGHTS for 2013

* Sewer charges revenue includes a 14% flow rate increase and a new monthly charge of \$22 per connection effective January 1, 2013. Such increases are necessary to pay for sewer system changes required by the Ohio Environmental Protection Agency (OEPA).

* Staffing and operating expenditures increase primarily as a result of a new program to reduce inflow & infiltration (I&I) as required by OEPA.

* Budgeted debt service in 2013 is for the repayment of the 2001 Wastewater Treatment Plant improvements (refinanced in 2011 to take advantage of lower interest rates). Short-term debt issued to fund Ohio EPA compliance capital projects is expected to be rolled over, with accrued interest, to future years. After construction is complete and there is adequate debt capacity, long-term debt would be issued.

** See the following departmental summaries.**

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 & Private Property I&I Program |
| 10 | Oversight of NPDES Compliance Schedule required improvements |

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

- | | |
|---|---|
| 1 | Increase Electronic Asset Capabilities |
| 2 | Increase data readily available for analysis |
| 3 | Increase effectiveness of I&I reduction program |

List major Departmental Objectives for 2013 (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 | To decrease Private Property I&I by developing standards for private property inspections by 6/1/2013 |
| 2 | To increase electronic records by converting 3 current activities from hard copies by 6/1/2013 |
| 3 | To increase asset management by evaluating a minimum of 3 software systems and providing a recommendation by 9/1/2013 |
| 4 | To increase compliance with Capacity Management Operation Maintenance (CMOM) by implementing one requirement by 12/1/2013 |

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

- | | |
|---|---|
| 1 | Implement Private Property I&I Program that includes the addition of sewer lateral in the ROW to the portion of the Sanitary Sewer that is the responsibility of the City |
| 2 | Once Water Model training is completed implement and develop the City's existing sewer model |

Sewer Fund

Departmental Summary

3001 Sewer - Administration

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	59,907	54,299	54,339	54,400	64,100	18.0 %
Fringe Benefits	16,308	15,289	13,231	16,363	21,774	64.6 %
Contractual and Materials	2,124	1,671	2,903	2,450	5,568	91.8 %
Subtotal	78,338	71,259	70,473	73,213	91,442	29.8 %
Interfund Services Used	94,077	87,166	92,454	92,949	100,209	8.4 %
Department Total	172,415	158,425	162,927	166,162	191,651	17.6 %

BUDGET HIGHLIGHTS for 2013

* 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.

* Assistant City Manager - Public Works Director allocated 15% to Water Administration beginning in 2013.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Assistant City Manager - Public Works Dir.	0.00	0.00	0.00	0.00	0.15
Public Works Dir.	0.00	0.00	0.40	0.40	0.00
Utilities Director	0.50	0.50	0.00	0.00	0.40
Clerk Typist II	0.33	0.33	0.33	0.33	0.33
Total	0.83	0.83	0.73	0.73	0.88

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
I & I Standards	0	0	0	0	1
Electronic Records for Field Data	0	0	0	0	3
Asset Management recommendation	0	0	0	0	1
CMOM requirements implemented	0	0	0	0	1

City of Sidney - Goals and Objectives

2013

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 To maintain 100% compliance with NPDES permit
- 2 To maintain land application of biosolids (lowest cost disposal option)

List major Departmental Objectives for 2013 (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 To maintain monitoring of biosolids to ensure 100% compliance with table 3 limits
- 2 To maintain accurate, timely and reliable maintenance and replacement of equipment by evaluating the implementation of FASTER program for equipment O&M by March 1, 2013
- 3 To maintain training levels of staff to have staff 100% compliant with Contact Hour requirement of OEPA license
- 4 To reduce Molybdenum concentration in the Biosolids to less than 50 mg/kg
- 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

Sewer Fund

Departmental Summary

3002 Sewer - Treatment Plant

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	313,175	281,689	269,551	246,000	284,900	5.7 %
Fringe Benefits	119,313	113,758	111,750	107,950	119,050	6.5 %
Contractual and Materials	421,320	459,389	491,514	475,704	487,490	(.8)%
Subtotal	853,808	854,837	872,815	829,654	891,440	2.1 %
Interfund Services Used	27,332	33,413	32,977	31,702	30,973	(6.1)%
Department Total	881,140	888,249	905,792	861,356	922,413	1.8 %

BUDGET HIGHLIGHTS for 2013

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget.

* 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.

* The Sewer Plant Operator position is being kept temporarily vacant. The Utilities Mechanic position was reassigned to the Sewer Collections department in 2012.

* Decrease in utilities expense reflects reduction in rates obtained through group purchasing.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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	1.00	1.00	1.00	1.00	1.00
Sewer Plant Operator (Agronomist)	1.00	1.00	1.00	1.00	1.00
Sewer Plant Operator (Temporarily Vacant)	1.00	1.00	1.00	0.00	0.00
Utilities Mechanic	1.00	1.00	0.00	0.00	0.00
Total	6.00	6.00	5.00	4.00	4.00

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Wastewater processed (million gal. per day)	4.76	5.07	6.40	5.00	5.50
Biosolids processed (dry tons)	619	650	590	648	700
Compliance with biosolids table 3 limits	100%	100%	100%	100%	100%
# of OEPA violations	3	1	6	4	1
Effluent CBOD (% removed)	98.0%	98.0%	97.0%	98.0%	98.0%
Effluent suspended solids (% removed)	97.0%	97.0%	95.0%	96.0%	96.0%
Molybdenum concentration in biosolids > 50mg/kg	n/a	n/a	n/a	n/a	100%
Utilities costs per million gallons treated	\$96	\$105	\$92	\$115	\$95
Sludge hauling costs per million gallons	\$37	\$11	\$7	\$13	\$13
Total costs per million gallons treated	\$564	\$476	\$380	\$472	\$445

Dept

Name: 565.3003 Sewer Collection

Department Mission Statement / Purpose:

The City's Underground Utilities Department consists of five units: Water Distribution, Water Meters, Sewer collection, I&I and Stormwater Maintenance. The sanitary crews are responsible for providing sanitary sewer service to residential, commercial and industrial customers of the City of Sidney in an efficient and timely manner.

- 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 Assist the I&I department with the 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 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 To increase the reliability of the sanitary sewer system
- 2 To maintain responsiveness to customers
- 3

List major Departmental Objectives for 2013 (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 To maintain sewer service reliability by restoring service within 3 hours of notification of problems 100% of the time
- 2 To increase the CCTV Inspections and rating of 64,627' of sanitary sewer (10 yr inspection cycle) by 12/1/2013
- 3 To increase the reliability of lift stations by installing 3 generators at lift stations currently unprotected by 6/1/2013
- 4 To increase the reliability of lift stations by installing pipe and fittings so emergency back up pumps can be placed into service within 1 hr. of being notified
- 5

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

- 1 With the I&I reduction program the City will begin accepting responsibility of sewer laterals from the main to a clean out in the Right of Way. Overtime this will add approx. 30% more pipe to the sanitary system.

Sewer Fund

Departmental Summary

3003 Sewer - Collection

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	362,789	412,480	433,250	419,400	345,800	(20.2)%
Fringe Benefits	127,633	148,067	157,150	162,450	146,910	(6.5)%
Contractual and Materials	62,447	67,526	86,810	102,866	97,110	11.9 %
Subtotal	552,870	628,074	677,210	684,716	589,820	(12.9)%
Interfund Services Used	62,514	58,585	56,868	61,068	69,836	22.8 %
Department Total	615,384	686,659	734,078	745,784	659,656	(10.1)%

BUDGET HIGHLIGHTS for 2013

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget.

* 1% wage scale increase for non-bargaining employees after no increase in both 2010 and 2012.

* In 2012, a Utilities Mechanic position was reassigned to the Sewer Collections department from the Wastewater Treatment Plant department. In 2013, an Equipment Operator I and a Utilities Mechanic will be reassigned to the new I&I OEPA Compliance department.

* \$9,000 in 2013 budget for professional services to reinstate root treatment program.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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 (reassigned)	2.00	2.00	2.00	2.00	1.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Utilities Mechanic II (reassigned)	2.00	3.00	3.00	3.00	2.00
Total	6.50	7.50	7.50	7.50	5.50

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Miles of sanitary sewer	120.6	122	122	124	124
# of Lift Stations	6	6	6	6	6
Cost per mile	\$4,940	\$5,044	\$5,628	\$6,070	\$5,364
Feet of sewer cleaned	90,089	93,327	93,327	95,000	100,000
Sewer backups	4	2	2	2	2
Odor complaints	0	2	0	0	2
CCTV Inspections and rating of sewer by feet	n/a	n/a	n/a	n/a	64,627
Restore service 3 hrs after notification	n/a	n/a	n/a	100%	100%
Number of Lift Stations with generator	3	3	3	3	6

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 | Maintain regulatory compliance with OEPA and USEPA requirements |
| 2 | Decrease number of IU non-compliance with discharge permits by 25% |
| 3 | |

List major Departmental Objectives for 2013 (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 | To maintain current standard of providing guidance and information to IUs within 48 hrs. after request |
| 2 | To maintain 24 hr. notification of non-compliance to IUs upon receipt of data 100% of the time. |
| 3 | To maintain current standard of completing IU inspection reports 45 days after inspection is performed 100% of the time |
| 4 | Maintain 100% compliance with OEPA required testing |
| 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 | |

Sewer Fund

Departmental Summary

3004 Sewer - Industrial Waste

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	116,198	121,710	124,675	124,900	127,100	1.9 %
Fringe Benefits	47,234	49,890	54,267	52,768	56,268	3.7 %
Contractual and Materials	19,004	19,138	27,782	33,544	29,117	4.8 %
Subtotal	182,435	190,739	206,724	211,212	212,485	2.8 %
Interfund Services Used	21	826	1,700	1,650	1,700	0.0 %
Department Total	182,456	191,565	208,424	212,862	214,185	2.8 %

BUDGET HIGHLIGHTS for 2013

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Industrial pretreatment program participants	30	29	29	29	30
Industrial users monitored	14	14	14	14	12
No. of sampling events	660	654	556	580	650
Laboratory NPDES tests performed	1,513	1,406	1,524	1,625	1,530
Industrial user violations	37	47	16	16	20
Cost per facility monitored	\$12,553	\$13,033	\$13,683	\$15,204	\$17,848
Surcharge revenue per thousand dollars	\$285	\$268	\$277	\$280	\$293
Compliance with OEPA required testing	n/a	n/a	n/a	100%	100%
Days to complete IU inspection reports	n/a	n/a	n/a	45	45
24 hr. notification of non-compliance to user	n/a	n/a	n/a	100%	100%

Dept

Name: 565 Sewer I&I

Department Mission Statement / Purpose:

The City's Underground Utilities Department consists of five units: Water Distribution, Water Meters, Sewer collection, I&I and Stormwater Maintenance. The I&I staff is responsible for providing inspection review of private and public sanitary sewer I&I reports for residential and commercial customers of the City of Sidney. In addition, it is the staff's responsibility to reduce inflow and infiltration into the City's sewer system to maximize efficiency in both private and public sewers.

- 1 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.
- 2 Follow up on residential I&I inspections. Maintain records and inspection forms as they pertain to the private and public I&I reduction effort.
- 3 Over see and inspect the installation of the right of way cleanout project.
- 4 Educate and inform the residents and contractors about clear water and it's affect on sewer and treatment cost.
- 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 Decrease the amount of I&I from Private Property Increase
- 2 Decrease number of WWTP bypasses, SSOs, and WIB occurrences
- 3

List major Departmental Objectives for 2013 (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 To increase testing and grouting of sanitary sewer to 1,000' by 12/1/2013
- 2 Increase number of City owned laterals by 100 by 12/1/2013
- 3 Increase public knowledge of I&I by developing 4 public education activities by 12/1/2013
- 4 Increase staff's knowledge of CCTV and grouting equipment by providing 5 days of training
- 5 Increase the amount of sewer flow meters in the collection system by 5 to identify I&I reduction areas by 3/1/2013

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

- 1
- 2

Sewer Fund

Departmental Summary

3005 I & I EPA Required

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	0	0	0	0	190,500	100.0 %
Fringe Benefits	0	0	0	0	97,800	100.0 %
Contractual and Materials	0	0	0	0	90,865	100.0 %
Subtotal	0	0	0	0	379,165	100.0 %
Interfund Services Used	0	0	0	0	11,124	100.0 %
Department Total	0	0	0	0	390,289	100.0 %

BUDGET HIGHLIGHTS for 2013

* This new department will capture the costs of the staffing and expenditures necessary for I&I reduction as required by OEPA.

* A Utilities Mechanic position and an Equipment Operator position will be reassigned from the Sewer Collections Department to this new department. Three new Equipment Operator positions will be added.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Foreman II					1.00
Equipment Operator I					1.00
Equipment Operator II					3.00
Total					5.00

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Testing & grouting of sewer per feet					1,000
City owned laterals					100
Public education activities for I&I					4
Number of sewer flow meters in system					21

Sewer Fund

Departmental Summary

3006 Sewer - Port Jefferson

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Contractual and Materials	11,164	14,101	12,050	11,750	11,375	(5.6)%
Subtotal	11,164	14,101	12,050	11,750	11,375	(5.6)%
Interfund Services Used	510	507	500	500	500	0.0 %
Department Total	11,674	14,607	12,550	12,250	11,875	(5.4)%

BUDGET HIGHLIGHTS for 2013

* 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. None are anticipated for 2013.

Sewer Fund

Departmental Summary

3090 Sewer - Debt Service

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Other	642,299	6,176,280	604,830	587,357	576,931	(4.6)%
Subtotal	642,299	6,176,280	604,830	587,357	576,931	(4.6)%
Department Total	642,299	6,176,280	604,830	587,357	576,931	(4.6)%

BUDGET HIGHLIGHTS for 2013

* The Sewer Fund's long-term debt was originally issued in 2001 to finance improvements at the wastewater treatment plant and in the sewer collection system. Those bonds were refinanced during November of 2011 to take advantage of lower interest rates for the remaining term of the bonds (2022).

* No debt service is included in 2013 for the Ohio EPA compliance capital projects. Short-term debt is expected to be rolled over, with accrued interest, to future years. After construction is complete and there is adequate debt capacity, long-term debt would then be issued.

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	813,460	422,815	392,681	392,681	226,539	
Receipts (net)	92,620	28,912	79,775	155,669	4,237,679	
Expenditures:						
Capital Outlay	683,265	234,046	581,900	721,811	6,153,577	957.5 %
Total Expenditures	683,265	234,046	581,900	721,811	6,153,577	957.5 %
Net Income Before Interfund Transactions	(590,645)	(205,135)	(502,125)	(566,142)	(1,915,898)	
Interfund Reimbursements In Reimbursements from Sewer Fund	200,000	175,000	400,000	400,000	1,923,500	
Net Change in Fund Balance	(390,645)	(30,135)	(102,125)	(166,142)	7,602	
Ending Cash Balance (Unencumbered)	422,815	392,681	290,556	226,539	234,141	

BUDGET HIGHLIGHTS for 2013

* 2013 budgeted expenditures are consistent with 2013-2017 Five-Year Plan

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

CITY OF SIDNEY
2013 CAPITAL OUTLAY
SUMMARY OF ESTIMATED ANNUAL FINANCIAL IMPACT

DESCRIPTION	2012 Projected	* Estimated Operating Cost Additions (Reductions)
<u>Sewer Collection system improvements - Required by OEPA - Funded via I&I Fee:</u>		
Lift station generators (3)	135,000	
Flow meters at 5 of 6 lift stations (Pt Jefferson already metered)	100,000	500
Emergency portable back-up pumps (2)	180,000	1,000
	<u>415,000</u>	<u>1,500</u>
<u>Sewer Collection system improvements to reduce Sanitary Sewer Overflows / Water in Basement - Required by OEPA - Funded via I&I Fee:</u>		
Increased inflow/infiltration reduction	75,000	(3,000)
Ohio Ave Sewer Replacement - from Water St to Crescent Ave	505,000	
Ridgeway sewer lining	16,500	
	<u>596,500</u>	<u>(3,000)</u>
<u>Sewer Collection equipment for Expanded I&I Reduction capabilities - Required by OEPA - Funded via I&I Fee:</u>		
CCTV truck with grouting capabilities	600,000	
New vehicle for I&I division staff - cargo van	35,000	1,500
IT & Data Storage Equipment	75,000	1,000
Miscellaneous tools & equipment for I&I Division	40,000	1,500
Portable sewer flow meters	35,000	1,000
New vehicle for I&I division staff - 3/4 ton extended cab 4x4 truck	30,000	1,500
Replace vactor truck (unit 515)	400,000	
	<u>1,215,000</u>	<u>6,500</u>
<u>NPDES Improvements required by OEPA - Funded via I&I Fee:</u>		
Engineering for project - estimated at 12% of project cost	2,612,048	
	<u>2,612,048</u>	-
<u>NPDES Improvements required by OEPA - Funded via Sewer Flow Rate Increase:</u>		
Engineering for project - estimated at 12% of project cost	895,414	
	<u>895,414</u>	-
<u>Requested Improvements to Improve Reliability - Funded via Sewer Flow Rate Increase:</u>		
Engineering for project - estimated at 12% of project cost	217,615	
	<u>217,615</u>	-
TOTAL PROJECTS TO BE DEBT FINANCED	<u>5,951,577</u>	<u>5,000</u>
<u>Other Sewer projects:</u>		
WWTP Aeration Basin Diffuser Replacement Program	17,000	
WWTP - JWC Channel Grinder Rebuild	50,000	
Pump/Motor/Feeder Replacement Program	30,000	
Wapakoneta Road Widening Phase II	105,000	
	<u>202,000</u>	-
TOTAL CAPITAL OUTLAY	<u>6,153,577</u>	<u>5,000</u>

*NOTE: Operating cost additions/reductions included here are estimated by department staff and would be reflected in the operating departmental funds associated with the capital asset (i.e. Waste Water Treatment Plant Department). This information is also included by project on pages 6-31 to 6-32.

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2013-2017
SEWER IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref.	2013	2014	2015	2016	2017
Expenditures						
Lift station generators (3) <i>(standby generators for 3 lift stations - SR 47, Mason Rd & Plum Ridge. Automatic transfer switches included.)</i>		135,000				
Flow meters at 5 of 6 lift stations (Pt Jefferson already metered) <i>(Metering will assist in I&I removal & help monitor lift stations for reliability. Help with I&I function and with the CMOM program) (Increases meter inspection/calibration costs by \$500 per year)</i>		100,000	100,000			
Emergency portable back-up pumps (2) <i>(will help satisfy CMOM program for NPDES and improve reliability; pumps can be used when controls or electric pumps are inoperable and sewer bypass pumping for inspection/maintenance) (Increases maintenance costs of pump by \$1,000 per year)</i>		180,000				
Increased inflow/infiltration reduction <i>(Ongoing program to identify and reduce and/or eliminate sources of clean water entering the sanitary sewer system which increases the cost of plant operation.) (Funds spent on purchase of sealed manhole frames and lids, installation of chimney seals, spot repairs on sanitary sewer, grouting of lines and grouting/sealing of manholes.) (Decrease in operating costs of \$3,000/yr)</i>	Utilities 2b	75,000	175,000	175,000	175,000	175,000
Southwest Sewer Interceptor <i>(Clean, televise, & grout to reduce I&I. Majority of project completed in-house with additional requested equipment.) (Budget to cover crop loss in easement, outsourced manhole lining, chimney seals, 12 casting replacements & chemical grout costs) (Contingent on OEPA accepting City's compromise & City funding purchasing of I&I equipment and additional staffing)</i>	Utilities 25		59,000			
Hall Street Sewer Interceptor improvements <i>(Sewer line has heavy root intrusion. Lining will reduce maintenance & sewer overflows. Relaying from Hall St to Wagner will relieve bottleneck. Complies with CMOM and sewer overflow reduction.)</i>				179,000		
Ridgeway sewer lining <i>(Line 101' of 10" clay pipe on Ridgeway behind properties on the north side of the street) (Poor access for maintenance and pipe is in poor condition with root intrusion, sewer overflows and maintenance issues)</i>		16,500				
CCTV truck with grouting capabilities <i>(used to inspect and repair structurally sound sewers to reduce I&I, initially equipped to perform 8" and 10" sewer main grouting and 5' lateral grouting; future years to include logi-ball for grouting larger sewers)</i>		600,000				
New vehicle for I&I division staff - cargo van <i>(with equipment utility box body, strobe lights & radio) (increase in annual operating costs of \$1,500)</i>		35,000				
IT & Data Storage Equipment <i>(network access and data storage needs for new CCTV truck & three new I&I staff workstations) (Increases maintenance costs by \$1,000 per year)</i>		75,000				
Miscellaneous tools & equipment for I&I Division <i>(increase in annual operating costs of \$1,500)</i>		40,000				
Portable sewer flow meters <i>(for investigating I&I, verifying removal of I&I, verify sewer capacity & build sewer model to provide required reports to OEPA for NPDES permit & satisfy CMOM requirements) (Increases maintenance costs by \$1,000 per year)</i>		35,000				
New vehicle for I&I division staff - 3/4 ton extended cab 4x4 truck <i>(with equipment storage, strobe lights & radio) (increase in annual operating costs of \$1,500)</i>		30,000				
Replace vector truck (unit 515) <i>(increased capabilities for sewer cleaning prior to CCTV inspections, removal of blockages and hydro excavation)</i>		400,000	-			
WWTP Aeration Basin Diffuser Replacement Program <i>(Replace on a three-year cycle) (Maintains highest degree of treatment efficiency and energy cost savings in the aeration process.)</i>	Utilities 3b	17,000	17,510	18,036	18,577	19,134
WWTP - JWC Channel Grinder Rebuild <i>(Three year cycle)</i>		50,000				50,000
WWTP - Digester Cleaner <i>(Periodic cleaning & inspection of anaerobic digester.)</i>			25,000			
Pump/Motor/Feeder Replacement Program <i>(Ongoing program to replace/rebuild pumps, motors, and chem feed equipment.)</i>	Utilities 2b	30,000	30,000	30,000	30,000	30,000

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2013-2017
SEWER IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref.	2013	2014	2015	2016	2017
Expenditures (continued)						
Sewer Rehabilitation: (grouting, manhole replacement, & lining) (Contingent on CDBG grant funding of \$74,400. Net cost to City \$104,500)						
Wapakoneta Road Widening Phase II (Installation of 8" sanitary sewer and all laterals replaced)		105,000				
Russell Rd sanitary sewer (Small sanitary sewer extension to service homes on Russell Road west of State Route 29) (Result of St Marys Avenue annexation) (Approximately 2/3 of cost to be reimbursed by property owners)				61,200		
Replace 1-ton pickup (unit 502)					75,000	
Replace pick-up truck (unit 904) with strobe lights				30,000		
Replace cargo van (unit 505)				30,000		
Replace 2002 Chevrolet 2500 pick-up truck (unit 522)						35,000
Replace front-end loader (unit 507) (rotate current unit to Street Dept. Front-end loader used in Street Dept has more severe duty requirement.)				151,000		
NPDES Improvements required by OEPA						
Engineering for project - estimated at 12% of project cost		2,612,048				
Items below are based on updated August 30, 2012 estimate by engineering consultant						
Influent / Equalization Pump Station			663,077			
Equalization basin improvements			2,106,923			
Headworks			456,154			
Primary clarifiers			1,010,769			
Aeration basins / blowers			504,808			
RAS/WAS pump stations & RAS holding tank			4,222,308			
Final settling tanks - existing			960,000			
Final settling tanks - New (130' diameter)			3,137,692			
Disinfection / effluent aeration			2,270,385			
WAS thickening			872,308			
Standby power generator / switchgear			1,209,231			
Contingency - 25% of above		-	4,353,414	-	-	-
		<u>2,612,048</u>	<u>21,767,069</u>	<u>-</u>	<u>-</u>	<u>-</u>
NPDES Improvements required by OEPA						
Engineering for project - estimated at 12% of project cost		895,413				
Items below are based on updated August 30, 2012 estimate by engineering consultant						
Aeration basins / blowers			937,500			
RAS/WAS pump stations & RAS holding tank			580,000			
Disinfection / effluent aeration			1,100,000			
NPW			565,000			
Primary digester			1,363,846			
New Solids Storage building (110' x 180')			1,000,000			
Miscellaneous site work			423,077			
Contingency - 25% of above		-	1,492,356	-	-	-
		<u>895,413</u>	<u>7,461,779</u>	<u>-</u>	<u>-</u>	<u>-</u>
Requested Improvements to Improve Reliability						
Engineering for project - estimated at 12% of project cost		217,615				
Based on updated August 30, 2012 estimate by engineering consultant:						
Secondary digester			1,450,769			
Contingency - 25% of above		-	362,692	-	-	-
		<u>217,615</u>	<u>1,813,461</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ohio Ave Sewer Replacement - from Water St to Crescent Ave (Existing sewer backs up flooding basements and requires frequent grease cleaning.) (Prior 5 Year Plan funded cleaning & televising at cost of \$25,000) (Expanded project used to comply with NPDES/CMOM.)		505,000				
Industrial Drive Sewer Replacement (Replace 8" sewer on Industrial Drive with a new 15" sewer from Cargill Corp to Vandemark Rd and down Vandemark to the railroad tracks) (8" sewer was laid flat 90 degree bends at Vandemark before it goes to a drop at Vandemark. Increasing size of this line & relaying it will alleviate sewer overflow problems and reduce maintenance)			430,200			
Update sewer model software (\$10,300) & training (\$15,000) (NPDES will require City to adopt CMOM program)				25,300		
Port Jefferson Road reconstruction (Replacement of sanitary sewer and laterals on Port Jefferson Road from Russell Rd to Wells Dr)			218,000			
Total expenditures		<u>6,153,577</u>	<u>32,122,319</u>	<u>674,236</u>	<u>298,577</u>	<u>337,869</u>

Sewer OEPA Compliance Fund

PURPOSE:

To account for financial resources accumulated for the acquisition and construction of improvements related to the Ohio Environmental Protection Agency (OEPA) requirements.

**Sewer OEPA Compliance Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	0	0	0	0	0	
Receipts (net)	0	0	0	0	5,000	
Expenditures:						
Total Expenditures						
Net Income Before Interfund Transactions	0	0	0	0	5,000	
Interfund Reimbursements In						
Reimbursement from Sewer	0	0	0	0	326,500	
Net Change in Fund Balance	0	0	0	0	331,500	
Ending Cash Balance (Unencumbered)	0	0	0	0	331,500	

Stormwater Fund

PURPOSE:

To account for the operation and maintenance of the stormwater system.

**Stormwater Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in Budget
Beginning Cash Balance	71,817	69,255	65,887	65,887	47,823	
Receipts:						
Stormwater Fees From External Customers	238,462	246,580	251,142	251,142	258,676	
Stormwater Fees From Other City Funds	81,363	84,717	86,374	86,374	88,965	
Other Receipts	882	0	0	308	0	
Total Receipts	320,708	331,296	337,516	337,824	347,641	
Expenditures:						
Salaries and Wages	192,570	197,804	201,829	197,939	220,239	9.1 %
Fringe Benefits	74,815	77,758	75,864	80,117	91,049	20.0 %
Contractual and Materials	12,149	17,416	20,400	20,381	20,446	0.2 %
Total Expenditures	279,535	292,978	298,093	298,437	331,734	11.3 %
Net Income Before Interfund Transactions	41,173	38,318	39,423	39,387	15,907	
Interfund Services Used	(43,735)	(41,686)	(40,068)	(48,268)	(45,169)	12.7%
Interfund Transfers In						
Transfer from General Fund	0	0	10,000	10,000	52,000	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	0	0	(19,183)	(19,183)	(20,529)	
Net Change in Fund Balance	(2,562)	(3,368)	(9,828)	(18,064)	2,209	
Ending Cash Balance (Unencumbered)	69,255	65,887	56,059	47,823	50,032	
Balance as a percent of expenditures (Minimum Reserve =15%)	24.8%	22.5%	18.8%	16.0%	15.1%	

BUDGET HIGHLIGHTS for 2013

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

* There were no rate increases from 2007 until 2011. The rate increased \$0.03 per equivalent unit in 2011 and another \$0.03 per unit in 2012. Included in 2013 budget is a rate increase of \$0.03 per equivalent unit (or 3.37%). This increases the rate from \$0.89 per equivalent unit to \$0.92 per unit, much below the typical \$3.00 or more per equivalent unit charged in other Ohio cities.

* Beginning in 2013, 20% of the Utilities Director is being charged to this Fund.

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget.

* A 1% wage scale increase is included in 2013 for non-bargaining employees who received no wage scale increases in both 2010 and 2012.

* This fund's share of Service Center costs increased to reflect the replacement of overhead doors and repair of the elevator. Service center building costs are charged to the departments who occupy the building.

City of Sidney - Goals and Objectives

2013

Dept

Name: 214.0740 Stormwater Maintenance

Department Mission Statement / Purpose:

The City's Underground Utilities Department consists of five units; Water Distribution, Water Meters, Sewer Collection, I&I 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 stormwater 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 | To increase the reliability of Storm Sewer system |
|---|---|

List major Departmental Objectives for 2013 (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 | To increase GIS mapping by GPS and mapping structures in 4 grid areas by 12/1/2013 |
| 2 | To increase the inspection of storm sewer pipe to 2,500 feet annually |
| 3 | To increase inspection and cleaning of storm sewer structures to 200 by 12/1/2013 |
| 4 | To maintain the rehabilitation or replacement of storm water structures (catch basins/manholes/culverts) of 20 by 12/1/2013 |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

Stormwater Fund

Departmental Summary

0740 Stormwater Maintenance

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	137,167	141,000	145,090	141,100	163,100	12.4 %
Fringe Benefits	51,034	53,002	49,500	54,445	63,835	29.0 %
Contractual and Materials	9,484	14,156	15,947	16,370	15,955	0.1 %
Subtotal	197,685	208,158	210,537	211,915	242,890	15.4 %
Interfund Services Used	20,930	21,126	18,950	27,450	23,136	22.1 %
Department Total	218,614	229,284	229,487	239,365	266,026	15.9 %

BUDGET HIGHLIGHTS for 2013

* Beginning in 2013, 20% of the Utilities Director's time is being charged to this department.

* Seasonal laborer position to be kept vacant temporarily.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Utilities Director	0.00	0.00	0.00	0.00	0.20
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)	0.00	0.00	0.00	0.00	0.00
Clerk Typist II	0.10	0.10	0.10	0.10	0.10
Total	2.60	2.60	2.60	2.60	2.80

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Total miles of storm sewer	75.167	75.26	75.26	75.27	75.27
Total number of detention basins	8	8	8	8	8
Total number of catch basins	2,898	2,900	2,900	2,920	2,940
# of catch basins cleared grating	6,549	5,133	7,860	6,500	7,860
# of detention basins cleaned or repaired	6	10	26	20	20
# of catch basins rebuilt	34	33	20	20	20
Total man-hours for catch basins rebuilds/repairs	1,075	1,025	1,234	1,200	1,200
Avg cost to rebuild a catch basin	\$2,575	\$2,650	\$2,675	\$2,800	\$2,825
# of service calls responded to	20	28	21	30	30
Ft. of storm sewer repaired/replaced	44	38	76	50	50
Ft. of pipe inspected	n/a	n/a	n/a	n/a	2,500
Inspect and clean catch basins	n/a	n/a	n/a	n/a	200

City of Sidney - Goals and Objectives

2013

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 | Maintain public education program to distribute educational materials to the community. |
| 7 | Administer public involvement/participation activities. |
| 8 | Perform inspections of development areas to ensure stormwater controls are in place and effective |

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 accuracy of ERU assignments to property |
| 2 | Maintain regulatory compliance with Ohio EPA |
| 3 | Increase effectiveness of Stormwater Monitoring Illicit Discharge Detection Requirements |

List major Departmental Objectives for 2013 (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 | Increase GIS mapping by GPS and mapping structures in 4 grid areas by 12/1/2013 |
| 2 | Maintain 100% in ERU calculations for new site plans |
| 3 | Increase accuracy of ERU assignment by reviewing and confirming 100 accounts annually |
| 4 | Maintain Clean Sweep of the Great Miami River event |
| 5 | Maintain a minimum of two storm water related public awareness events at local schools |

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

- | | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

Stormwater Fund

Departmental Summary

0741 Stormwater Monitoring

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Salaries and Wages	55,403	56,804	56,739	56,839	57,139	0.7 %
Fringe Benefits	23,781	24,757	26,364	25,672	27,214	3.2 %
Contractual and Materials	2,666	3,260	4,453	4,011	4,491	0.9 %
Subtotal	81,850	84,820	87,556	86,522	88,844	1.5 %
Interfund Services Used	22,805	20,560	21,118	20,818	22,033	4.3 %
Department Total	104,655	105,381	108,674	107,340	110,877	2.0 %

BUDGET HIGHLIGHTS for 2013

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

* According to the terms of the collective bargaining agreement with AFSCME (the public works' union), staff will receive wage scale increases from 0% to 1%, dependent upon the strength of 2012 income tax collections. Based on projected income tax collections of less than \$13,516,419, wage scale increases of 0% were included in the 2013 budget.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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

	2009	2010	2011	2012 est.	2013 est.
# of investigative monitoring events	55	66	66	68	70
# of violations/warnings issued	0	1	0	0	0
Review/update accounts for ERU's	n/a	n/a	n/a	n/a	100
Public awareness events at local schools	2	2	2	2	2
Clean Sweep of Great Miami River	1	1	1	1	1
Grid areas mapped into GIS	n/a	n/a	n/a	n/a	4

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	19,705	44,562	54,748	54,748	5,083	
Receipts (net)	0	0	0	0	0	
Expenditures:						
Capital Outlay	34,143	2,706	122,800	172,465	113,600	(7.5%)
Total Expenditures	34,143	2,706	122,800	172,465	113,600	(7.5%)
Net Income Before Interfund Transactions	(34,143)	(2,706)	(122,800)	(172,465)	(113,600)	
Reimburse from Cap Improvement	59,000	12,892	122,800	122,800	113,600	
Net Change in Fund Balance	24,857	10,186	0	(49,665)	0	
Ending Cash Balance (Unencumbered)	44,562	54,748	54,748	5,083	5,083	

BUDGET HIGHLIGHTS for 2013

- * 2013 appropriated expenditures are consistent with the 2013-2017 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 2013-2017
 STORMWATER IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref. *	2013	2014	2015	2016	2017
Expenditures						
Stormwater projects:						
Aerial Mapping Update(Monitoring) <i>(City's portion of project; assumes Shelby County participation with project)</i>						25,000
YMCA Storm Replacement <i>(Constant maintenance battle with tree roots and sink holes)</i>				114,800		
Misc. storm sewer projects <i>(Allows fast response to drainage system problems (e.g. flow constrictions, erosion control and channel maintenance)</i>		20,000	20,000	20,000	20,000	20,000
Creeks & drainage ways		5,000	5,000	5,000	5,000	5,000
Wapakoneta Phase II Storm Outlet <i>(New storm drain & outlet needed for road widening) (Total project cost expected to be \$180,000 with CDBG funding of \$68,700; utilized \$19,500 of appropriations originally included for miscellaneous storm sewer projects to complete project)</i>						
Tilberry Run improvements <i>(Extend concrete ditch channel to end of Wagner Ave west to Fourth Ave.) (Decrease in operating costs of \$400 per year)</i>			11,000	60,000		
Starrett Run improvements <i>(Remove slab on top of drainage ditch at former "Yendis" building, rebuild ditch walls, install guardrail & fencing)</i>			17,000	98,000		
Fielding Rd storm repairs <i>(Replace 250 ft of storm sewer with 24" concrete pipe on Fielding across Brooklyn to the river.)</i>		60,800				
Linden/Forest St. storm sewer improvements <i>(Remove & replace existing CIP headwall & energy diffuser.)</i>		27,800				
		-	-	-	-	-
Total stormwater projects		113,600	53,000	297,800	25,000	50,000
Stormwater vehicles & equipment:						
Replace 1/2 ton sampling van (unit 518) with 1/2 ton pickup truck					24,685	
Total stormwater vehicles and equipment		-	-	-	24,685	-
Total expenditures		113,600	53,000	297,800	49,685	50,000

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 and the Ohio Department on Aging.
- 8

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

- 1 To maintain safe, affordable transportation in Shelby County.
- 2 To maintain accurate documentation and operating data for required reporting.
- 3 To increase marketing of service in Sidney and Shelby County.

List major Departmental Objectives for 2013 (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 maintain or exceed 88% on time performance.
- 2 To decrease deadhead miles by 1%
- 3 To increase fuel efficiency by completing research for use of alternative fuel by Aug. 1, 2013.
- 4

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

- 1 No planned service expansion or reduction in 2013.
- 2
- 3

Transportation Fund

PURPOSE:

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

**Transportation Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in Budget
Beginning Cash Balance	88,055	54,659	59,260	59,260	108,574	
Receipts (net)	659,325	644,420	684,229	683,406	680,896	
Expenditures:						
Salaries and Wages	366,454	368,755	383,455	367,600	386,800	0.9 %
Fringe Benefits	94,152	87,992	91,657	86,758	92,658	1.1 %
Contractual and Materials	71,720	61,223	76,280	73,272	77,847	2.1 %
Total Expenditures	<u>532,326</u>	<u>517,969</u>	<u>551,392</u>	<u>527,630</u>	<u>557,305</u>	1.1 %
Net Income Before Interfund Transactions	126,999	126,451	132,837	155,776	123,591	
Interfund Services Used	(118,763)	(138,854)	(148,165)	(138,965)	(149,320)	
Interfund Transfers/Reimbursements In						
Transfer from General Fund	0	0	73,500	73,500	53,671	
Reimburse from Transportation Improv.	0	57,900	0	0	0	
Interfund Reimbursements (Out)						
Reimburse to Separation Pay	(10,000)	0	0	0	(1,000)	
Paid to Transportation Improvement	0	0	(3,800)	0	(7,650)	
General Fund Admin. Reimb.	(31,632)	(40,896)	(40,997)	(40,997)	(34,169)	
Net Change in Fund Balance	<u>(33,396)</u>	<u>4,601</u>	<u>13,375</u>	<u>49,314</u>	<u>(14,877)</u>	
Ending Cash Balance (Unencumbered)	<u>54,659</u>	<u>59,260</u>	<u>72,635</u>	<u>108,574</u>	<u>93,697</u>	
Balance as a percent of expenditures (Minimum Reserve =12%)	10.27%	11.44%	13.17%	20.58%	16.81%	

BUDGET HIGHLIGHTS for 2013

* Includes reimbursements from Federal capital funds for maintenance costs of approximately \$33,600 in 2012 and \$36,000 for 2013.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Assistant City Manager-Admin Svcs	0.15	0.15	0.15	0.15	0.00
Transit Manager	1.00	1.00	1.00	1.00	1.00
Operations/Office Supervisor	1.00	1.00	1.00	1.00	1.00
Clerical Aide/Dispatch	2.13	2.13	2.13	2.24	2.24
Regular Driver	6.31	6.31	6.31	5.39	8.48
Sub Driver	3.01	3.01	3.01	2.79	0.00
Total	13.60	13.60	13.60	12.57	12.72

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
General public ridership	13,599	11,298	12,899	14,000	14,000
Elderly & disabled ridership	18,978	18,479	17,612	17,300	17,300
Contracted fares	10,871	8,859	7,401	7,240	7,240
Total	43,448	38,636	37,912	39,940	39,940
Hours of operation	14,124	13,090	12,474	12,500	12,500
Miles driven-city	117,836	104,048	149,647	146,000	146,000
Miles driven-county	116,513	98,701	52,964	54,000	54,000
Cost per mile	\$3.43	\$3.42	\$3.44	\$3.56	\$3.56
Cost per rider	\$15.33	\$17.93	\$18.40	\$17.75	\$17.75
On time performance	80.2%	87.3%	87.6%	88.5%	88.5%

Transportation Improvement Fund

PURPOSE:

To account for the capital projects of the Shelby Public Transit service.

**Transportation Improvement Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 20112 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	94,793	40,840	35,005	35,005	50,300	
Receipts (net)	123,171	171,248	34,200	23,295	73,850	
Expenditures:						
Capital Outlay	177,124	119,182	53,000	8,000	76,500	44.3 %
Total Expenditures	177,124	119,182	53,000	8,000	76,500	44.3 %
Net Income Before Interfund Transactions	(53,954)	52,066	(18,800)	15,295	(2,650)	
Interfund Reimbursements In						
Reimburse from Transportation	0	0	3,800	0	7,650	
Interfund Reimbursements (Out)						
Paid to Transportation	0	(57,900)	0	0	0	
Net Change in Fund Balance	(53,954)	(5,834)	(15,000)	15,295	5,000	
Ending Cash Balance (Unencumbered)	40,840	35,005	20,005	50,300	55,300	

BUDGET HIGHLIGHTS for 2013

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

* 2013-2017 Five-Year Plan Detail is presented on the next page.

CITY OF SIDNEY
CAPITAL IMPROVEMENT PLAN 2013-2017
TRANSPORTATION IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref.*	2013	2014	2015	2016	2017
Expenditures						
Transportation vehicles:						
Modified minivan (unit 1305) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$2,470)</i>						
Dedicated mobility access vehicle (replace unit #1308) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$3,153)</i>	Trans 3a	48,500				
Light transit vehicle (replace unit #1302) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$4,030)</i>			62,000			
Dedicated mobility access vehicle (replace unit #1301) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$3,380)</i>	Trans 3a			52,000		
Light Transit Vehicle (replace unit #T21) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$4,290)</i>	Trans 3a				66,000	
Dedicated mobility access vehicle (replace unit #T22) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$3,510)</i>	Trans 3a				54,000	
Dedicated mobility access vehicle (replace unit #T24) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$3,510)</i>	Trans 3a				54,000	
Light Transit Vehicle (replace unit #1309) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$4,303)</i>	Trans 3a					66,200
Dedicated mobility access vehicle (replace unit #1310) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$3,692)</i>	Trans 3a					56,800
Transportation equipment:						
Propane / Natural Gas fuel conversion kits <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$1,950)</i>			30,000			
Wireless LAN controller <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$650)</i>		10,000				
Replace server (for video) <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$650)</i>		10,000				
Replace switch / router for server <i>(90% grant funded; remainder split 65% City / 35% County. Net cost to City is \$520)</i>		8,000				
Software interface with mobile units <i>(Grant funding--Federal-80% & State-10%. Remainder split 65% City / 35% County. Net cost to City is \$1,365.)</i>			21,000			
Server (for database) <i>(Grant funding--Federal-80% & State-10%. Remainder split 65% City / 35% County. Net cost to City is \$780.)</i>			12,000			
Server (domain controller) <i>(Grant funding--Federal-80% & State-10%. Remainder split 65% City / 35% County. Net cost to City is \$975.)</i>				15,000		
Replace 5 desktop computers with dual monitors <i>(Grant funding--Federal-80% & State-10%. Remainder split 65% City / 35% County. Net cost to City is \$650.)</i>					10,000	
Total Expenditures		<u>76,500</u>	<u>125,000</u>	<u>67,000</u>	<u>184,000</u>	<u>123,000</u>

ARRA Funds - Transportation Fund

PURPOSE:

**ARRA Funds - Transportation Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 20112 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	4,195	1	1	1	1	
Receipts (net)	176,704	0	0	0	0	
Expenditures:						
Capital Outlay	180,898	0	0	0	0	0 %
Total Expenditures	180,898	0	0	0	0	0 %
Net Change in Fund Balance	(4,194)	0	0	0	0	
Ending Cash Balance (Unencumbered)	1	1	1	1	1	

Dept

Name: 572.4045 Airport

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 | Work with airport engineering firm to oversee grants, reimbursements and capital projects |
| 2 | Assist airport manager with budget oversight; reports to AAB; building & grounds maintenance schedule |
| 3 | Represent City at Airport Advisory Board and public meetings |
| 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 | To decrease City subsidy of operations |
| 2 | To increase revenues from fuel sales and t-hangar rentals |
| 3 | To decrease vehicle/equipment repair costs by implementing a vehicle/equipment replacement schedule |

List major Departmental Objectives for 2013 (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 increase Runway 10/28 215 feet to the east by November 30, 2013 |
| 2 | To maintain positive fund balance by submitting grant reimbursements within 60 days of receipt of invoice |
| 3 | To maintain 23 t-hangars rentals in 2013 |
| 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 | |

Airport Fund

PURPOSE:

Accounts for the operation of the airport facility and related expenditures. The operating expenditures are supported by customer charges while the capital improvements are funded from the Capital Improvement Fund.

**Airport Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	56,406	41,505	20,515	20,515	12,687	
Receipts (net)	225,505	269,502	317,600	317,600	346,574	
Expenditures:						
Contractual and Materials	240,550	279,058	330,502	338,410	347,956	5.3 %
Total Expenditures	240,550	279,058	330,502	338,410	347,956	5.3 %
Net Income Before Interfund Transactions	(15,045)	(9,556)	(12,902)	(20,810)	(1,382)	
Interfund Services Reimbursed	(8,929)	(10,180)	(11,355)	(10,425)	(11,425)	0.6%
Interfund Transfers In						
Transfer from General Fund	20,000	10,000	35,000	35,000	35,000	
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(10,927)	(11,255)	(11,593)	(11,593)	(15,934)	
Net Change in Fund Balance	(14,901)	(20,991)	(850)	(7,828)	6,259	
Ending Cash Balance (Unencumbered)	41,505	20,515	19,665	12,687	18,946	

BUDGET HIGHLIGHTS for 2013

* 2013 budget based on sale of 47,000 gallons of fuel purchased at roughly \$4 per gallon.

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Runway length	n/a	n/a	n/a	4,785	5,000
Grant Reimbursement within 60 days invoiced	n/a	n/a	n/a	n/a	100%
T-hanger rentals	23	23	23	23	23

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	32,863	29,425	35,112	35,112	34,514	
Receipts (net)	81,898	127,049	2,706,389	658,381	2,204,010	
Expenditures:						
Capital Outlay	87,217	138,861	2,776,500	750,730	2,448,900	(11.8%)
Total Expenditures	87,217	138,861	2,776,500	750,730	2,448,900	(11.8%)
Net Income Before Interfund Transactions	(5,319)	(11,812)	(70,111)	(92,349)	(244,890)	
Reimburse from Cap Improvement	1,881	17,500	91,750	91,750	244,890	
Net Change in Fund Balance	(3,439)	5,688	21,639	(599)	0	
Ending Cash Balance (Unencumbered)	29,425	35,112	56,751	34,514	34,514	

BUDGET HIGHLIGHTS for 2013

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

* 2013-2017 Five-Year Plan detail is presented on the next page.

CITY OF SIDNEY
 CAPITAL IMPROVEMENT PLAN 2013-2017
 AIRPORT IMPROVEMENT FUND

DESCRIPTION	Comp. Plan Ref.	2013	2014	2015	2016	2017
Expenditures						
Runway 10/28 Shift <i>(Includes land acquisition, professional services & wetland mitigation)</i> <i>Federal Grant - 90% - City - 10%</i>		1,993,900				
Runway 10/28 Shift/Extension - Resurfacing / paving <i>State Grant - 90% - City - 10%</i>		400,000				
Replace Septic System <i>Federal Grant - 90% - City - 10%</i>						
Snow Removal Equipment <i>Federal Grant - 90% - City - 10%</i>		55,000				
Apron & T-Hangar pavement repairs <i>Federal Grant - 90% - City - 10%</i>			100,000			
		-	-	-	-	-
Total Expenditures		<u>2,448,900</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

Yard Waste Fund

PURPOSE:

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

**Yard Waste Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in Budget
Beginning Cash Balance	18,696	21,083	27,236	27,236	21,730	
Receipts (net)	22,825	19,042	24,841	34,092	22,446	
Expenditures:						
Contractual and Materials	112,750	84,905	81,026	100,098	32,480	
Total Expenditures	112,750	84,905	81,026	100,098	32,480	(59.9%)
Net Income Before Interfund Transactions	(89,925)	(65,864)	(56,185)	(66,006)	(10,034)	
Interfund Services Used	(7,687)	(7,984)	(6,500)	(6,500)	(6,500)	
Interfund Transfers In						
Transfer from General Fund	100,000	80,000	67,000	67,000	0	
Net Change in Fund Balance	2,387	6,153	4,315	(5,506)	(16,534)	
Ending Cash Balance (Unencumbered)	21,083	27,236	31,551	21,730	5,196	

BUDGET HIGHLIGHTS for 2013

* Beginning in 2013 budget previously subsidized charges of Big-Item Pick-up and Yard-Waste Collection have been moved to Solid Waste Fund and funded 100% by user fees.

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in Budget
Beginning Cash Balance	237,285	197,715	168,958	168,958	183,474	
Receipts (net)	1,106,828	1,147,146	1,249,614	1,248,114	1,345,805	
Expenditures:						
Salaries and Wages	0	0	0	1,700	5,000	100.0 %
Fringe Benefits	0	0	0	225	1,605	100.0 %
Contractual and Materials	1,012,043	1,052,527	1,101,924	1,101,249	1,224,461	11.1 %
Total Expenditures	1,012,043	1,052,527	1,101,924	1,103,174	1,231,066	11.7 %
Net Income Before Interfund Transactions	94,785	94,619	147,690	144,940	114,739	
Interfund Services Reimbursed	(91,095)	(83,001)	(88,838)	(88,838)	(95,538)	7.5%
Interfund Reimbursements (Out)						
General Fund Admin. Reimb.	(43,260)	(40,375)	(41,586)	(41,586)	(35,777)	
Net Change in Fund Balance	(39,570)	(28,757)	17,266	14,516	(16,576)	
Ending Cash Balance (Unencumbered)	197,715	168,958	186,224	183,474	166,898	
Balance as a percent of expenditures (Minimum Reserve =10%)	20%	16%	17%	17%	14%	

BUDGET HIGHLIGHTS for 2013

* Includes rate increase of approximately 9.1% for trash pick-up and trash bags effective 4/1/13. Rate increase necessary to pay for big item pick-up and fixed portion of yard waste costs

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Asst City Manager-Public Works Director	0.00	0.00	0.00	0.00	0.05
Total	0.00	0.00	0.00	0.00	0.05

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Accounts serviced	7,409	7,321	7,274	7,353	7,385

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 recertification to help maintain our current lifeguard staff as well as recruit new lifeguards. |
| 2 | Bring back the free swimming lesson for the children and adults 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. |
| 3 | Bring back the free clinics that were offered at the pool and free swimming lessons. |

List major Departmental Objectives for 2012(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 | Continue to work with our local Fire Dept. to train lifeguards in CPR, AED and First-Aid training and continue to work together at the pool on back boarding and water rescue saves. |
| 2 | Offer corporate rates to local businesses in Sidney. |
| 3 | Continue to serve patrons the best we can with the reduced hours at the pool and with no swimming lessons. |
| 4 | Develop a marketing plan to increase the sales for the seasonal and daily pool pass |
| 5 | Reduce tax payer subsidy |
| 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 | |

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12 to 13 % Chg in Budget
Beginning Cash Balance	36,913	15,882	15,655	15,655	21,416	
Receipts (net)	81,764	97,959	94,615	80,820	84,860	
Expenditures:						
Salaries and Wages	67,201	73,904	65,200	64,178	67,201	3.1 %
Fringe Benefits	12,568	13,263	11,830	11,544	12,200	3.1 %
Contractual and Materials	38,027	47,518	49,085	52,262	55,615	13.3 %
Capital Outlay	0	0	7,385	7,075	0	(100.0%)
Total Expenditures	<u>117,796</u>	<u>134,686</u>	<u>133,500</u>	<u>135,059</u>	<u>135,016</u>	1.1 %
Net Income Before Interfund Transactions	(36,031)	(36,726)	(38,885)	(54,239)	(50,156)	
Interfund Transfers In						
Transfer from General Fund	15,000	36,500	45,000	60,000	50,000	
Net Change in Fund Balance	<u>(21,031)</u>	<u>(226)</u>	<u>6,115</u>	<u>5,761</u>	<u>(156)</u>	
Ending Cash Balance (Unencumbered)	<u>15,882</u>	<u>15,655</u>	<u>21,770</u>	<u>21,416</u>	<u>21,260</u>	
Balance as a percent of expenditures (Minimum Reserve =15%)	13.5%	11.6%	16.3%	15.9%	15.7%	

BUDGET HIGHLIGHTS for 2013

* Continued reduced hours and no free swim lessons.

* Increases in wages & benefits due to increases in minimum wage.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Pool Manager	0.24	0.24	0.24	0.24	0.24
Assistant Pool Manager	0.24	0.24	0.24	0.24	0.24
Water Safety Insts (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Lifeguards	3.50	3.50	3.50	3.50	3.50
Total	3.98	3.98	3.98	3.98	3.98

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Daily paid admissions-Adults	3,686	4,477	4,901	3,939	3,900
Daily paid admissions-Students	7,589	8,279	8,517	7,725	7,500
Daily paid admissions-Pre-school	1,682	1,947	1,685	1,512	1,500
Season passes-Family	344	292	376	254	250
Season passes-Adult	12	12	11	12	10
Season passes-Student	134	97	105	78	70

SECTION VII.

INTERNAL SERVICE
FUNDS

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 waste tires & chemicals from various City operations
- 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 To increase security of building and grounds
- 2 To maintain accessibility to second floor of building (elevator)
- 3

List major Departmental Objectives for 2013 (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 increase average footcandles by 10%
- 2 To decrease number of unauthorized entries into building from six to zero
- 3 To increase efficiency of Service Center by completing a future master plan by June 2013
- 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

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	59,148	41,582	22,882	22,882	9,834	
Receipts (net)	111,070	62,390	86,835	86,835	121,118	
Expenditures:						
Salaries and Wages	2,529	0	0	0	0	0 %
Fringe Benefits	651	0	0	0	0	0 %
Contractual and Materials	73,814	75,179	75,410	81,458	66,580	(11.7%)
Capital Outlay	45,844	0	12,000	12,000	45,000	275.0 %
Total Expenditures	122,838	75,179	87,410	93,458	111,580	27.7 %
Net Income Before Interfund Transactions	(11,768)	(12,789)	(575)	(6,623)	9,538	
Interfund Services Reimbursed	(5,797)	(5,911)	(7,375)	(6,425)	(6,660)	(9.7%)
Net Change in Fund Balance	(17,566)	(18,700)	(7,950)	(13,048)	2,878	
Ending Cash Balance (Unencumbered)	41,582	22,882	14,932	9,834	12,712	

BUDGET HIGHLIGHTS for 2013

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

* Capital outlay 2010 was for the removal of 2 underground fuel tanks. Capital outlay 2012 was for replacement of hoist. Budgeted for 2013 is replacement of overhead door (\$15,000) and replacement of single cylinder with double cylinder in elevator (\$30,000).

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Laborer II (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

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 use 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 2013 (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 | Upgrade Fire Department MDTs |
| 2 | Implement tablets and Easy Rides software for SPT |
| 3 | Assist Court with software migration |
| 4 | Assist Utilities with technology for their I & I improvements for WWTP mandate from EPA. |
| 5 | Fire department software migration/upgrade/mobile |
| 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	15,199	60,321	47,271	47,271	29,005	
Receipts (net)	523,982	553,102	637,755	640,755	745,625	
Expenditures:						
Salaries and Wages	233,431	246,796	251,935	252,300	264,968	5.2 %
Fringe Benefits	72,562	77,512	83,536	80,636	85,085	1.9 %
Contractual and Materials	172,838	196,273	253,703	253,585	271,105	6.9 %
Capital Outlay	0	45,525	54,000	54,000	104,000	92.6 %
Total Expenditures	478,831	566,107	643,174	640,521	725,158	12.7 %
Net Income Before Interfund Transactions	45,151	(13,004)	(5,419)	234	20,467	
Interfund Services Reimbursed	(29)	(45)	0	0	0	0.0%
Interfund Reimbursements (Out)						
Reimbursement to Sep Pay Fund	0	0	(18,500)	(18,500)	(23,500)	
Net Change in Fund Balance	45,122	(13,050)	(23,919)	(18,266)	(3,033)	
Ending Cash Balance (Unencumbered)	60,321	47,271	23,352	29,005	25,972	

BUDGET HIGHLIGHTS for 2013

* Additional overtime billed to Shelby County as part of the agreement to provide services to the County. Revenue of \$67,000 included in 2012 budget as a result of this agreement.

* Increase in contractals reflect increasing hardware and software maintenance agreements.

* Capital outlay includes \$30,000 for ongoing computer replacement, \$60,000 for replacement of core switch, and \$14,000 for upgraded wireless LAN controller.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Computers (includes MDT- Laptops- Portable)	210	205	195	221	225
Printers	126	127	125	120	118
Telephones	220	220	229	233	231
Users' data on servers (GB)	2,400 GB	5,700 GB	14,700 GB	19,000 GB	10,000 GB

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 | Provide timely, accurate billing and/or collection of the City's major sources of revenue. |
| 2 | 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 2013 (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 | Monitor the State of Ohio's proposed legislation and the impact of changes on the City's municipal income tax. |
| 2 | Continue to promote and increase the usage of alternate payment methods such as online and ach payments. Such methods provide greater customer convenience, reduce staff workload and reduce costs. |
| 3 | Reduce costs in postage and supplies by increasing our online capabilities by providing invoices via email. |
| 4 | Ensure communication of city information (mulch pickup, holiday closings, etc.) through efficient use of the utility bill community message and bill inserts. |
| 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, 2011 and 2012**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	12,491	58,967	25,453	25,453	22,227	
Receipts (net)	565,697	498,312	536,501	536,501	576,613	
Expenditures:						
Salaries and Wages	308,448	311,537	315,985	315,700	317,300	0.4 %
Fringe Benefits	111,570	115,027	119,504	116,504	122,804	2.8 %
Contractual and Materials	58,985	61,101	65,927	65,234	64,979	(1.4%)
Total Expenditures	479,003	487,665	501,416	497,438	505,083	0.7 %
Net Income Before Interfund Transactions	86,694	10,647	35,085	39,063	71,530	
Interfund Services Reimbursed	(40,218)	(44,161)	(42,539)	(42,289)	(55,163)	29.7%
Interfund Reimbursements (Out)						
Reimbursement to Sep Pay Fund	0	0	0	0	(18,000)	
Net Change in Fund Balance	46,476	(33,515)	(7,454)	(3,226)	(1,633)	
Ending Cash Balance (Unencumbered)	58,967	25,453	17,999	22,227	20,594	

BUDGET HIGHLIGHTS for 2012

* Part-time and seasonal clerical aide positions to remain vacant temporarily.

* Interfund services used increased to reimburse Information Technology Fund for replacement of core switch and other technology increases.

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Revenue Collection Manager	0.00	0.00	0.00	1.00	1.00
Revenue Collection Supervisor-Tax	1.00	1.00	1.00	0.00	0.00
Revenue Collection Supervisor-Utility Billing	1.00	1.00	1.00	0.00	0.00
Income Tax Administrator	0.00	0.00	0.00	1.00	1.00
Account Clerk I	4.00	4.00	4.00	4.00	4.00
Clerk Typist I (Temporarily Vacant)	0.00	0.00	0.00	0.00	0.00
Total	6.00	6.00	6.00	6.00	6.00

PERFORMANCE MEASURES

	2009	2010	2011	2012 est.	2013 est.
Tax Returns Processed (est.)	5,458	9,686	11,906	12,000	12,000
Withholding Accounts Maintained	1,506	1,502	1,465	1,475	1,485
Tax payments made by ACH	310	319	301	320	330
Monthly Utility Customers	2,356	2,889	2,985	3,081	3,180
Customers on Utility AutoPay Program	n/a	295	391	349	350
% of bills paid online	n/a	1%	11%	14%	21%

City of Sidney - Goals and Objectives

2013

Dept

Name: 685.5181 FLEET DEPARTMENT

Department Mission Statement / Purpose:

To acquire, maintain, account for and dispose of all City Fleet assets in the most cost effective, safe, reliable and efficient manner as possible.

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

- 1 Maintenance and repair of all City of Sidney fleet assets.
- 2 Oversee fueling activities, billing and reporting for the City of Sidney fleet.
- 3 Acquisition and disposal of all City of Sidney fleet assets.
- 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 To provide safe and reliable vehicles and equipment to meet the needs of the user departments.
- 2
- 3 To provide a management information foundation that enables the organization to identify all costs and support all fleet functions

List major Departmental Objectives for 2013 (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 Maintain an availability rate of 90% or higher for fleet vehicles through continued training, equipment and best practices.
- 2 Maintain 70% or higher billable hours for fleet technicians.
- 3 maintain 80% or higher PM and inspection compliance within the fleet.
- 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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	23,613	12,131	30,296	30,296	38,815	
Receipts (net)	640,869	770,320	728,800	784,700	833,800	
Expenditures:						
Salaries and Wages	161,610	169,251	172,300	172,600	180,100	4.5 %
Fringe Benefits	65,680	68,869	73,752	71,656	77,856	5.6 %
Contractual and Materials	395,271	511,957	452,645	505,883	542,083	19.8 %
Total Expenditures	622,561	750,078	698,697	750,139	800,039	14.5 %
Net Income Before Interfund Transactions	18,308	20,242	30,103	34,561	33,761	
Interfund Services Reimbursed	(29,790)	(2,078)	(27,542)	(26,042)	(35,721)	29.7%
Interfund Reimbursements (Out)						
Reimbursement to Sep Pay Fund	0	0	0	0	(16,500)	
Net Change in Fund Balance	(11,482)	18,165	2,561	8,519	(18,460)	
Ending Cash Balance (Unencumbered)	12,131	30,296	32,857	38,815	20,355	

BUDGET HIGHLIGHTS for 2012

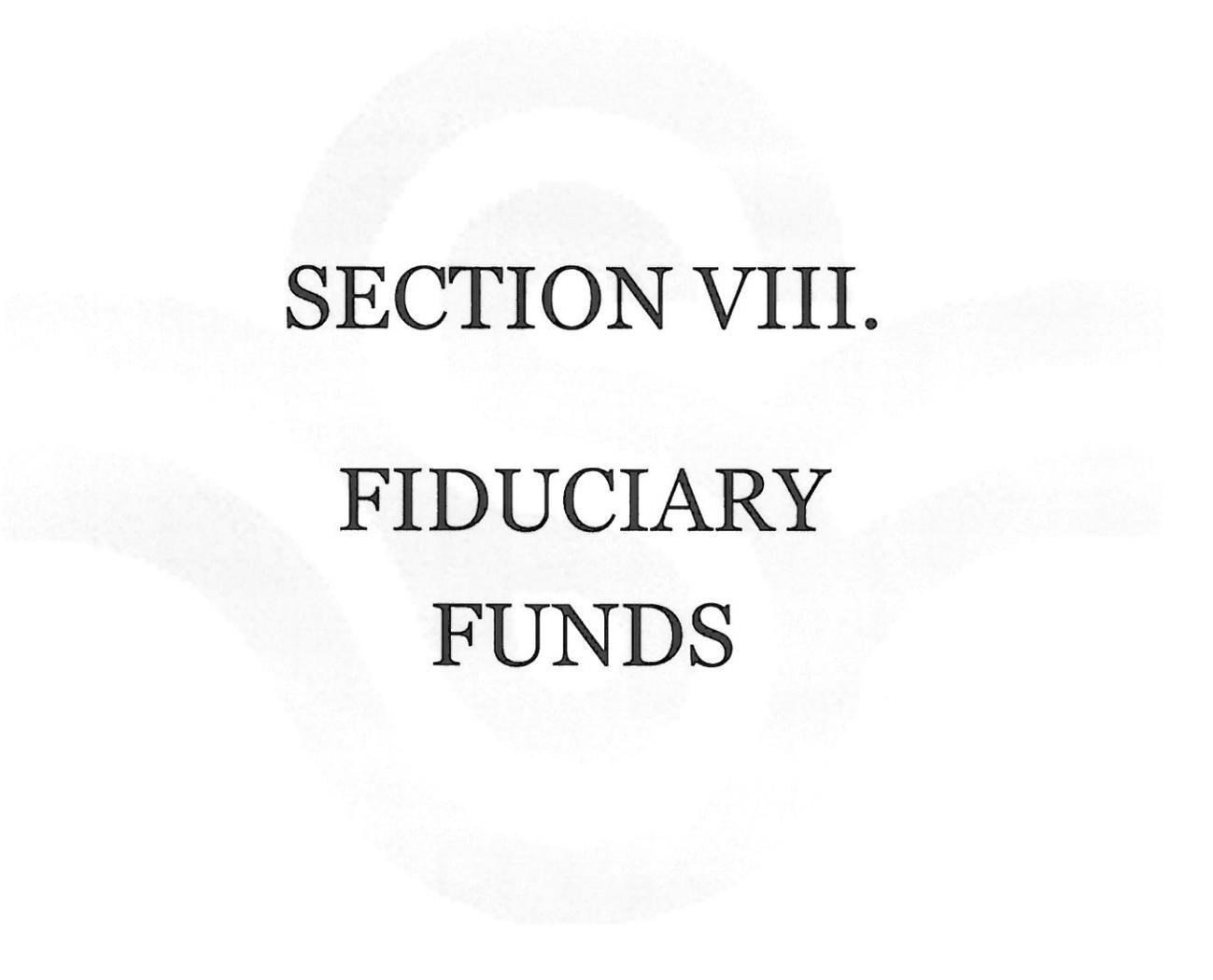
* Fuel inventory: 105,000 gallons at an average of \$3.26/gallon (\$3.10/gallon for unleaded and \$3.50/gallon for diesel).

STAFFING: FULL-TIME EQUIVALENTS

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget
Asst City Manager-Public Works Director	0.00	0.00	0.00	0.00	0.05
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic	2.00	2.00	2.00	2.00	2.00
Total	3.00	3.00	3.00	3.00	3.05

PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 est.</u>	<u>2013 est.</u>
Units in fleet	263	250	248	250	257
Total cost per unit	\$2,327	\$2,490	\$3,025	\$3,000	\$3,113
Parts cost per unit	\$342	\$359	\$435	\$432	\$428
Labor cost per unit	\$868	\$909	\$960	\$977	\$1,004
Gallons of fuel sold to other depts.	108,037	107,363	110,248	106,000	115,000
% of fleet available for use	n/a	97.1%	97.1%	97.1%	97.0%
Billable hrs. as % of worked hrs.	n/a	n/a	n/a	70.0%	70.0%
% of fleet meeting prev. maint. standards	n/a	n/a	n/a	80.0%	80.0%



SECTION VIII.

FIDUCIARY
FUNDS

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	1,174	57	0	0	0	
Receipts (net)	54,532	68,992	70,000	70,000	70,000	
Expenditures:						
Contractual and Materials	49,959	69,049	70,000	70,000	70,000	0 %
Total Expenditures	49,959	69,049	70,000	70,000	70,000	0 %
Interfund Reimbursements (Out)						
Interfund reimbursements	(5,690)	0	0	0	0	
Net Change in Fund Balance	(1,117)	(57)	0	0	0	
Ending Cash Balance (Unencumbered)	57	0	0	0	0	

Pt. Jefferson Reserve Fund

PURPOSE:

Agency fund used to account for funds collected on behalf of the Village of Port Jefferson. These funds are collected with sewer bills from residents of the Village.

**Pt. Jefferson Reserve Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	6,017	13,735	15,696	15,696	13,196	
Receipts (net)	69,806	75,439	80,500	80,500	75,500	
Expenditures:						
Contractual and Materials	62,088	73,477	83,000	83,000	85,000	2.4 %
Total Expenditures	62,088	73,477	83,000	83,000	85,000	2.4 %
Net Change in Fund Balance	7,718	1,961	(2,500)	(2,500)	(9,500)	
Ending Cash Balance (Unencumbered)	13,735	15,696	13,196	13,196	3,696	

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, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	21,764	26,763	29,374	29,374	21,374	
Receipts (net)	22,047	21,054	17,500	17,500	17,500	
Expenditures:						
Contractual and Materials	17,048	18,443	25,500	25,500	25,000	(2.0%)
Total Expenditures	17,048	18,443	25,500	25,500	25,000	(2.0%)
Net Change in Fund Balance	4,999	2,611	(8,000)	(8,000)	(7,500)	
Ending Cash Balance (Unencumbered)	26,763	29,374	21,374	21,374	13,874	

C. Truster Flower Trust Fund

PURPOSE:

Private-purpose trust fund used to account for funds held and disbursed for flowers at the cemetery on behalf of C. Truster

**C. Truster Flower Trust Fund
Budgeted Statement of Receipts and Expenditures
For Fiscal Year Ending December 31, 2012 and 2013**

	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Budget	12-13 % Change
Beginning Cash Balance	0	0	0	0	2,630	
Receipts (net)	0	0	2,700	2,730	20	
Expenditures:						
Contractual and Materials	0	0	100	100	100	0 %
Total Expenditures	0	0	100	100	100	0 %
Net Change in Fund Balance	0	0	2,600	2,630	(80)	
Ending Cash Balance (Unencumbered)	0	0	2,600	2,630	2,550	

SECTION IX.

APPENDIX

GLOSSARY

A.D.A. Americans with Disabilities Act.

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

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

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

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

AFSCME. This stands for the American Federation of State, County, & Municipal Employees, Ohio Council 8, Local 2429 which represents production, service, maintenance, and clerical employees.

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

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

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

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

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

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

GLOSSARY

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

AUDIT. A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquires and confirmations with third parties.

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

DEFICIT. The excess of the liabilities of a fund over its assets or the excess of expenditures over revenues during a single accounting period.

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

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

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

DISBURSEMENTS. Payments in cash.

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

FIDUCIARY FUND TYPES. To report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

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

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

GLOSSARY

FOP. This stands for the Fraternal Order of Police, Ohio Labor Council, Inc. which represents the police officers, supervisors, and communication technicians.

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

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

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

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

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which financial activity is recorded and segregated to carry out a specific purpose or activity. Major funds of the City of Sidney include the General Fund, Street Fund, Water Fund, Sewer Fund, and Capital Improvement Fund.

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

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

GAAP. See Generally Accepted Accounting Principles.

GFOA. Government Finance Officers Association.

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

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

GLOSSARY

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

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

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

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

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS). Standards established by the AICPA for the conduct and reporting of financial audits.

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

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

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

GLOSSARY

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

IAFF. This stands for International Association of Firefighters, Local 912, American Federation of Labor – Congress of Industrial Organization – Canadian Labour Congress, Ohio Association of Professional Firefighters who represent all firefighters and fire lieutenants.

INFLOW & INFILTRATION (I&I). This is where clean water (rain and ground water) finds its way into the Sanitary Sewer System.

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

INTERFUND. To record financial transactions between funds of the primary government.

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

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

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

LEGAL LEVEL OF BUDGETARY CONTROL. The level at which spending in excess of budgeted amounts would be a violation of law.

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

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

GLOSSARY

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

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

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

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

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

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

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

OHIO REVISED CODE. Ohio state laws.

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

QUALIFIED OPINION. An opinion stating that “except for” the effect of the matter to which the qualification relates, the financial statements present fairly the financial position, results of operations and (when applicable) changes in financial position in conformity with GAAP. Such an opinion is expressed when a lack of sufficient, competent evidential matter or restrictions on the scope of the auditor’s examination have led the auditor to conclude that an unqualified opinion cannot be expressed, or when the auditor believes, on the basis of his examination, that (1) the financial statements contain a departure from GAAP, the effect of which is material, (2)

GLOSSARY

there has been a material change between periods in accounting principles or in the method of their application or (3) there are significant uncertainties affecting the financial statements, and the auditor has decided not to express an adverse opinion or to disclaim an opinion.

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

RECEIPTS. Cash received.

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

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

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

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

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

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

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

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

SINGLE AUDIT. An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128 , *Audits of State and Local Governments*. The Single Audit Act allows or requires governments (depending on the amount

GLOSSARY

of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

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

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

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

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

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

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

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

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