



City of Sidney, MT
Police and Fire Committee Meeting 7-12-23
July 12, 2023 5:45 PM
115 2nd Street SE |Sidney, MT 59270

The City Council meetings are open to the public attending in person, with masks encouraged when social distancing cannot be accomplished. If the public does not wish to participate in person, they are also invited to participate via a Zoom meeting. You can participate via phone:

Meeting ID: 713 080 5898 Passcode: 4332809

Call: 1-346-248-7799

1. New Business

[a.](#) FY23-24 Police Preliminary Budget

[b.](#) FY23-24 Fire and Building Preliminary Budgets

**CITY OF SIDNEY
ESTIMATED EXPENDITURES 2022-23**

		2022-23				2023-24				Item a.	
		Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Differences
420000 - PUBLIC SAFETY											
420100	Law Enforcement Services									\$0	
	100 Personal Services	\$611,655	\$1,019,515				\$1,066,419			\$46,904	
	110 Emp Ben Payout-Vaca/Sick									\$0	
	140 Law Enforcement MMPOA	\$0	\$10,195				\$10,664			\$469	
	141 Unemployment Insurance	\$2,139	\$3,568				\$3,732			\$164	
	142 Workers' Compensation	\$19,389	\$34,119				\$31,133			-\$2,986	
	143 F.I. C.A.	\$45,824	\$75,017				\$78,605			\$3,588	
	144 PERS									\$0	
	146 Health Insurance			\$1,142,414				\$1,190,553		\$0	
	200 Supplies	\$34,446	\$60,000				\$60,000			\$0	
	230 Supplies-Fuel	\$39,191	\$55,000				\$60,000			\$5,000	
	300 Purchased Serv (Postage-Dues-Util-Prof)	\$33,486	\$55,000				\$55,000			\$0	
	310 Communication-County Justice Center Payment	\$97,217	\$250,000				\$200,000			-\$50,000	
	340 Utility Services-Cellular Services	\$6,729	\$12,500				\$10,000			-\$2,500	
	700 Grant-Contributions and indemities			\$432,500				\$385,000		\$0	
	900 Capital Outlay									\$0	
	920 Buildings									\$0	
	940 Machinery & Equipment	\$23,000		\$0			\$65,000		Patrol Car	\$65,000	
	940 Machinery & Equipment-						\$45,000	\$110,000	Axon 1st year Body Camera, Taser, In Car- 2-5 yrs \$40,000	\$45,000	
	Account Total	\$913,076	\$1,574,914	\$1,574,914	\$0	\$0	\$1,685,553	\$1,685,553		\$0	\$110,639
420150	K-9										
	200 Supplies	\$2,202	\$7,500				\$10,000			\$2,500	
	300 Purchased Services	\$2,099	\$15,000	\$22,500			\$7,500	\$17,500		-\$7,500	
	900 Capital Outlay			\$0				\$0		\$0	
	Account Total	\$4,302	\$22,500	\$22,500	\$0	\$0	\$17,500	\$17,500		\$0	-\$5,000
420180	Compliance Officer										
	200 Supplies									\$0	
	300 Purchased Services			\$0				\$0		\$0	
	900 Capital Outlay			\$0				\$0		\$0	
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
420200	Detention and Correction Services										
	300 Purchased Services	\$4,844	\$36,000	\$36,000			\$18,000	\$18,000		-\$18,000	

**CITY OF SIDNEY
ESTIMATED EXPENDITURES 2022-23**

			2022-23				2023-24				Item a.	
			Actual	Budgeted	Object	Budget	Actual	Budgeted	Object	Budget	Expenditures	
			Expenditures	Expenditures	Totals	Notes	Expenditures	Expenditures	Totals	Notes	Differences	Differences
2390 DRUG FORFEITURE												
420100	Law Enforcement Services											
	200	Supplies		\$5,000				\$5,000				\$0
	300	Purchased Serv (Util-Prof Serv)	\$2,576	\$20,000	\$25,000			\$20,000	\$25,000			\$0
	900	Capital Outlay		\$0				\$0				\$0
ACCOUNT & FUND TOTAL			\$2,576	\$25,000	\$25,000	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0

**CITY OF SIDNEY
ESTIMATED EXPENDITURES 2022-23**

			2022-23				2023-24				Item a.	
			Actual	Budgeted	Object	Budget	Actual	Budgeted	Object	Budget	Expenditures	
			Expenditures	Expenditures	Totals	Notes	Expenditures	Expenditures	Totals	Notes	Differences	Differences
2810 POLICE PENSION & TRAINING												
420100	Law Enforcement Services											
	200	Supplies	\$382	\$5,000				\$2,500			-\$2,500	
	300	Pur Serv (Dues-Prof-Travel-Training)	\$17,458	\$25,000	\$30,000			\$13,500	\$16,000		-\$11,500	
ACCOUNT & FUND TOTAL			\$17,841	\$30,000	\$30,000	\$0	\$0	\$16,000	\$16,000	\$0	-\$14,000	\$0

**CITY OF SIDNEY
ESTIMATED EXPENDITURES 2022-23**

			2022-23				2023-24				Item a.	
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Differences
4020 POLICE CIP												
420100	Law Enforcement Services											
102250	200	Supplies			\$0				\$0		\$0	
102250	940	Machinery & Equipment		\$40,000	\$40,000			\$80,000	\$80,000	Radios, ballistic shields & helmets, evidence room shelves	\$40,000	
FUND TOTAL			\$0	\$40,000	\$40,000	\$0	\$0	\$80,000	\$80,000	#VALUE!	\$40,000	\$0
4025 POLICE INVESTIGATIVE CIP												
420100	Law Enforcement Services											
102250	200	Supplies		\$10,000	\$10,000			\$10,000	\$10,000		\$0	
	300	Purchase Services	\$8,100									
102250	940	Machinery & Equipment		\$20,000	\$20,000			\$20,000	\$20,000		\$0	
FUND TOTAL			\$8,100	\$30,000	\$30,000	\$0	\$0	\$30,000	\$30,000		\$0	\$0

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
1000 - General Fund				
Revenues				
Property Taxes	964,288	1,269,573	1,210,785	1,140,129
Business/Animal Licenses & Permits	44,794	135,543	103,284	118,506
Grants	0	0	0	0
PILT	1,363	149	0	0
State Shared	918,944	931,499	964,401	996,852
County Shared	8,134	0	10,224	10,000
General Government	3,930	2,888	837	5,000
Marijuana Excise Tax	0	0	0	100,000
Public Safety	0	0	0	0
Public Works	0	0	0	0
Planning	4,350	2,350	11,479	5,000
Swimming Pool User Fees	43,827	30,604	16,587	45,000
City Court Fines	147,106	172,561	150,168	175,000
Rents/Leases	0	0	0	150
Other Miscellaneous Revenue	7,818	21,496	9,584	25,100
Contributions/Donations	0	0	0	5,000
Private Gifts/Bequests	2,666	0	0	500
K-9 Donations	1,829	22,050	50	5,500
Playground Donations	17,983	4,300	38,500	25,000
Parks Program Donations	2,097	2,050	850	25,000
Sale of Junk or Salvage	14,185	8,550	0	15,000
Investment Earnings	2,442	3,400	40,800	55,000
Oil Royalties	0	0	0	0
Sale of General Fixed Assets	0	0	0	0
Interfund Operating Transfer	0	0	0	0
Other Financing	0	0	0	0
Total Revenues	2,185,756	2,607,013	2,557,550	2,751,736
Expenditures				
Personnel & Benefits	1,198,394	1,221,960	936,145	1,647,456
Operations	798,025	976,448	441,217	889,282
Capital	122,320	58,211	81,600	204,300
Debt Service				
Transfers	58,500	6,000	0	407,000
Total Expenditures	2,177,239	2,262,619	1,458,962	3,148,038
Balance:	8,517	344,394	1,098,588	(396,302)
NOTES:				
		Cash Balance:	Cash Balance:	1,779,713
		Remaining Cash:	Remaining Cash:	1,383,411

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
1000 - General Fund				
Revenues				
Property Taxes	964,288	1,269,573	1,210,785	1,140,129
Business/Animal Licenses & Permits	44,794	135,543	103,284	118,506
Grants	0	0	0	0
PILT	1,363	149	0	0
State Shared	918,944	931,499	964,401	996,852
County Shared	8,134	0	10,224	10,000
General Government	3,930	2,888	837	5,000
Marijuana Excise Tax	0	0	0	100,000
Public Safety	0	0	0	0
Public Works	0	0	0	0
Planning	4,350	2,350	11,479	5,000
Swimming Pool User Fees	43,827	30,604	16,587	45,000
City Court Fines	147,106	172,561	150,168	175,000
Rents/Leases	0	0	0	150
Other Miscellaneous Revenue	7,818	21,496	9,584	25,100
Contributions/Donations	0	0	0	5,000
Private Gifts/Bequests	2,666	0	0	500
K-9 Donations	1,829	22,050	50	5,500
Playground Donations	17,983	4,300	38,500	25,000
Parks Program Donations	2,097	2,050	850	25,000
Sale of Junk or Salvage	14,185	8,550	0	15,000
Investment Earnings	2,442	3,400	40,800	55,000
Oil Royalties	0	0	0	0
Sale of General Fixed Assets	0	0	0	0
Interfund Operating Transfer	0	0	0	0
Other Financing	0	0	0	0
Total Revenues	2,185,756	2,607,013	2,557,550	2,751,736
Expenditures				
Personnel & Benefits	1,198,394	1,221,960	936,145	1,647,456
Operations	798,025	976,448	441,217	889,282
Capital	122,320	58,211	81,600	204,300
Debt Service				
Transfers	58,500	6,000	0	407,000
Total Expenditures	2,177,239	2,262,619	1,458,962	3,148,038
Balance:	8,517	344,394	1,098,588	(396,302)
NOTES:				
		Cash Balance:	Cash Balance:	1,779,713
		Remaining Cash:	Remaining Cash:	1,383,411
Special Revenue Funds				
2060 - Playground & Parks				
Revenues				
Contributions & Donations	0	0	0	0
Investment Earnings	728	125	1,750	1,000
Interfund Operating Transfer	0	0	0	10,000
Total Revenues	728	125	1,750	11,000
Expenditures				
Capital	0	0	0	35,000
Total Expenditures	0	0	0	35,000
Balance:	728	125	1,750	(24,000)
NOTES:				
		Cash Balance:	Cash Balance:	45,642
		Remaining Cash:	Remaining Cash:	21,642

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
2061 - Ballparks & Ballfields				
Revenues				
Contributions & Donations	0	0	0	0
Investment Earnings	150	195	2,170	500
Interfund Operating Transfers	0	0	0	10,000
Total Revenues	150	195	2,170	10,500
Expenditures				
Operations	0	0	0	4,000
Capital	1,058	1,051	1,058	14,000
Total Expenditures	1,058	1,051	1,058	18,000
Balance:	(908)	(856)	1,112	(7,500)
NOTES:				
		Cash Balance:	Cash Balance:	21,064
		Remaining Cash:	Remaining Cash:	13,564
2062 - Tennis Courts				
Revenues				
Contributions & Donations	0	0	0	0
Investment Earnings	400	125	1,750	1,750
Interfund Operating Transfers	8,500	8,500	0	18,500
Total Revenues	8,900	8,625	1,750	20,250
Expenditures				
Capital	0	0	0	7,000
Total Expenditures	0	0	0	7,000
Balance:	8,900	8,625	1,750	13,250
NOTES:				
		Cash Balance:	Cash Balance:	67,558
		Remaining Cash:	Remaining Cash:	80,808
2063 - Bike Path				
Revenues				
Contributions & Donations	0	0	0	0
Investment Earnings	400	150	1,900	2,000
Interfund Operating Transfer	0	0	0	50,000
Total Revenues	400	150	1,900	52,000
Expenditures				
Operations	0	0	0	0
Capital	0	0	0	69,731
Total Expenditures	0	0	0	69,731
Balance:	400	150	1,900	(17,731)
NOTES:				
		Cash Balance:	Cash Balance:	77,259
		Remaining Cash:	Remaining Cash:	59,528
2101-TBID				
Revenues				
Property Taxes	63,950	77,574	109,029	300,500
Total Revenues	63,950	77,574	109,029	300,500
Expenditures				
Operations	65,704	97,248	97,784	300,000
Total Expenditures	65,704	97,248	97,784	300,000

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
Balance:	(1,754)	(19,674)	11,244	500
NOTES:				
		Cash Balance:	Cash Balance:	15,637
		Remaining Cash:	Remaining Cash:	16,137
2170-Airport				
Revenues				
Property Taxes	31,399	6,378	21,946	6,302
PILT	48	3	0	0
State Shared	0	0	0	0
Investment Earnings	0	250	2,500	500
Interfund Operating Transfer	0	0	0	0
Total Revenues	31,447	6,631	24,446	6,802
Expenditures				
Operations	19,598	19,598	0	19,958
Total Expenditures	19,598	19,598	0	19,958
Balance:	11,849	(12,967)	24,446	(13,156)
NOTES:				
		Cash Balance:	Cash Balance:	15,397
		Remaining Cash:	Remaining Cash:	2,241
2190 - Comprehensive Liability				
Revenues				
Property Taxes	62,336	68,024	37,066	60,254
PILT	97	5	0	0
State Shared	0	0	0	0
Investment Earnings	0	250	2,500	500
Interfund Operating Transfer	0	0	0	0
Total Revenues	62,433	68,279	39,566	60,754
Expenditures				
Operations	45,841	60,485	61,485	76,920
Total Expenditures	45,841	60,485	61,485	76,920
Balance:	16,592	7,794	(21,919)	(16,166)
NOTES:				
		Cash Balance:	Cash Balance:	19,068
		Remaining Cash:	Remaining Cash:	2,902
2220 - Library Levy				
Revenues				
Property Taxes	125,577	20,354	120,291	144,040
PILT	188	11	0	0
State Shared	0	0	0	0
Investment Earnings	0	250	2,500	150
Interfund Operating Transfer	0	0	0	0
Total Revenues	125,766	20,615	122,791	144,190
Expenditures				
Operations	100,000	100,000	0	130,000
Total Expenditures	100,000	100,000	0	130,000
Balance:	25,766	(79,385)	122,791	14,190
NOTES:				
		Cash Balance:	Cash Balance:	(12,226)
		Remaining Cash:	Remaining Cash:	1,964

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
2260 - Storm Disaster				
Revenues				
Property Taxes	5,518	5,649	3,391	5,235
PILT	8	1	0	0
State Shared	0	0	0	0
Investment Earnings	300	250	2,500	1,000
Interfund Operating Transfer				
Total Revenues	5,826	5,899	5,891	6,235
Expenditures				
Operations	9,125	0	278	29,000
Total Expenditures	9,125	0	278	29,000
Balance:	(3,299)	5,899	5,613	(22,765)
NOTES:				
		Cash Balance:	Cash Balance:	34,849
		Remaining Cash:	Remaining Cash:	12,084
2370 - PERS-Employer Contribution				
Revenues				
Property Taxes	117,841	152,059	126,920	141,398
PILT	178	12	0	0
State Shared	0	0	0	0
Investment Earnings	0	250	2,500	3,750
Interfund Operating Transfer	0	0	0	0
Total Revenues	118,019	152,321	129,420	145,148
Expenditures				
Personnel & Benefits	95,420	110,377	90,089	268,045
Total Expenditures	95,420	110,377	90,089	268,045
Balance:	22,599	41,944	39,331	(122,897)
NOTES:				
		Cash Balance:	Cash Balance:	125,014
		Remaining Cash:	Remaining Cash:	2,117
2371 - Employer Contribution Group Health				
Revenues				
Property Taxes	294,230	230,189	77,196	246,099
PILT	433	33	0	0
State Shared	0	0	0	0
Contributions	16,523	16,242	8,142	25,000
Investment Earnings	0	250	2,500	2,650
Interfund Operating Transfer	0	0	0	0
Total Revenues	311,186	246,714	87,838	273,749
Expenditures				
Personnel & Benefits	224,837	209,169	131,453	347,361
Total Expenditures	224,837	209,169	131,453	347,361
Balance:	86,349	37,545	(43,615)	(73,611)
NOTES:				
		Cash Balance:	Cash Balance:	76,950
		Remaining Cash:	Remaining Cash:	3,339
2372-Permissive Health Levy				
Revenues				
Property Taxes	0	0	0	42,404
PILT	0	0	0	0

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
State Shared	0	0	0	0
Contributions	0	0	0	0
Investment Earnings	0	0	0	0
Interfund Operating Transfer	0	0	0	0
Total Revenues	0	0	0	42,404
Expenditures				
Personnel & Benefits	0	0	0	42,400
Total Expenditures	0	0	0	42,400
Balance:	0	0	0	4
NOTES:				
		Cash Balance:	Cash Balance:	268
		Remaining Cash:	Remaining Cash:	272
2390 - Drug Forfeiture				
Revenues				
Court Fines & Forfeitures	6,679	1,339	1,160	12,000
Investment Earnings	400	750	1,750	1,350
Other Financing	20,000	0	0	0
Total Revenues	27,079	2,089	2,910	13,350
Expenditures				
Operations	29,321	8,350	2,576	25,000
Total Expenditures	29,321	8,350	2,576	25,000
Balance:	(2,243)	(6,261)	334	(11,650)
NOTES:				
		Cash Balance:	Cash Balance:	47,822
		Remaining Cash:	Remaining Cash:	36,172
2399 - Impact Fees				
Revenues				
Public Works	0	0	2,201	0
Investment Earnings	2,225	750	65,000	4,500
Total Revenues	2,225	750	67,201	4,500
Expenditures				
Capital	2,615	0	0	270,000
Total Expenditures	2,615	0	0	270,000
Balance:	(390)	750	67,201	(265,500)
NOTES:				
		Cash Balance:	Cash Balance:	281,855
		Remaining Cash:	Remaining Cash:	16,355
2425 - Street Lighting				
Revenues				
Maintenance Assessments	165,351	145,333	95,591	150,000
Penalty & Interest	146	341	692	100
Investment Earnings	2,750	1,000	8,000	8,000
Total Revenues	168,247	146,674	104,283	158,100
Expenditures				
Operations	126,718	125,244	100,036	145,500
Capital	0	2,143	0	2,500
Total Expenditures	126,718	127,387	100,036	148,000
Balance:	41,529	19,287	4,247	10,100

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
NOTES:				
		Cash Balance:	Cash Balance:	372,975
		Remaining Cash:	Remaining Cash:	383,075
2550 - Tree Removal-Dutch Elm Disease				
Revenues				
Maintenance Assessments	0	0	0	0
Penalty & Interest	0	0	0	0
Investment Earnings	100	250	2,500	175
Interfund Operating Transfer	0	0	0	0
Total Revenues	100	250	2,500	175
Expenditures				
Operations	11,275	0	680	2,500
Total Expenditures	11,275	0	680	2,500
Balance:	(11,175)	250	1,820	(2,325)
NOTES:				
		Cash Balance:	Cash Balance:	6,454
		Remaining Cash:	Remaining Cash:	4,129
2565 City Wide Street Maintenance				
Revenues				
Maintenance Assessments	239,203	308,555	284,825	405,000
Penalty & Interest	2,319	1,411	2,176	1,500
Charges for Service	1,012	9,633	137,901	0
Investment Earnings	1,225	600	5,600	2,500
Interfund Operating Transfer	0	0	0	0
Total Revenues	243,759	320,199	430,501	409,000
Expenditures				
Personnel & Benefits	180,486	179,082	132,212	247,282
Operations	99,947	104,243	86,319	125,000
Capital	10,909	49,059	99,796	9,500
Transfers				7,000
Total Expenditures	291,342	332,383	318,327	388,782
Balance:	(47,583)	(12,185)	112,174	20,218
NOTES:				
		Cash Balance:	Cash Balance:	67,923
		Remaining Cash:	Remaining Cash:	88,141
2566 Snow Removal				
Revenues				
Maintenance Assessments	128,802	114,124	0	143,000
Penalty & Interest	0	0	0	0
Charges for Service	0	0	0	0
Investment Earnings	0	35	715	900
Interfund Operating Transfer	0	0	0	100,000
Total Revenues	128,802	114,159	715	243,900
Expenditures				
Personnel & Benefits	86,442	98,495	72,074	120,076
Operations	8,999	43,448	50,550	41,000
Capital	32,532	30,172	0	38,500
Total Expenditures	127,973	172,115	122,625	199,576
Balance:	829	(57,956)	(121,910)	44,324
NOTES:				

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
			Cash Balance:	21,558
			Remaining Cash:	65,882
2584 - Mowing				
Revenues				
Maintenance Assessments	7,758	10,797	8,839	15,000
Penalty & Interest	115	124	183	200
Investment Earnings	0	200	2,200	2,150
Interfund Operating Transfer				
Total Revenues	7,873	11,120	11,222	17,350
Expenditures				
Operations	2,445	7,480	15,418	25,000
Capital	0	0	0	0
Total Expenditures	2,445	7,480	15,418	25,000
Balance:	5,428	3,640	(4,196)	(7,650)
NOTES:				
			Cash Balance:	73,037
			Remaining Cash:	65,387
2598 - MVS Park Maintenance #98				
Revenues				
Maintenance Assessments	1,522	2,829	1,791	2,000
Penalty & Interest	2	6	5	0
Investment Earnings	100	250	2,195	650
Interfund Operating Transfer				
Total Revenues	1,624	3,085	3,991	2,650
Expenditures				
Operations	0	0	0	12,000
Capital	0	0	0	0
Total Expenditures	0	0	0	12,000
Balance:	1,624	3,085	3,991	(9,350)
NOTES:				
			Cash Balance:	24,036
			Remaining Cash:	14,686
2810 Police Pension & Training				
Revenues				
Insurance Premium Apportionment	16,188	15,695	0	16,000
Investment Earnings	200	50	750	150
Interfund Operating Transfer	0	0	0	30,000
Total Revenues	16,388	15,745	750	46,150
Expenditures				
Operations	17,692	15,962	17,841	16,000
Total Expenditures	17,692	15,962	17,841	16,000
Balance:	(1,304)	(217)	(17,091)	30,150
NOTES:				
			Cash Balance:	1,239
			Remaining Cash:	31,389
2820 - Gas Tax Apportionment Tax				
Revenues				
Gasoline Tax Apportionment	120,164	120,353	89,108	120,164
Investment Earnings	2,225	575	3,875	5,600

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
Sale of Materials	0	7,680	0	0
Total Revenues	122,389	128,608	92,983	125,764
Expenditures				
Operations	166,875	77,601	38,419	234,200
Capital	2,283	40,475	929	0
Total Expenditures	169,157	118,076	39,348	234,200
Balance:	(46,768)	10,531	53,635	(108,436)
NOTES:				
		Cash Balance:	Cash Balance:	212,948
		Remaining Cash:	Remaining Cash:	104,512
2821 - New Fuel Tax Apportionment Tax				
Revenues				
Gasoline Tax Apportionment	139,209	137,959	154,603	168,305
Investment Earnings	750	400	3,000	4,500
Sale of Materials	0	0	0	0
Interfund Operating Transfer				7,000
Total Revenues	139,959	138,359	157,603	179,805
Expenditures				
Operations	61,083	134,322	256,296	186,300
Capital	30,003	3,582	849	0
Total Expenditures	91,086	137,904	257,145	186,300
Balance:	48,873	454	(99,542)	(6,495)
NOTES:				
		Cash Balance:	Cash Balance:	158,338
		Remaining Cash:	Remaining Cash:	151,843
2861-Main Street MT Grant				
Revenues				
State Grants	0	0	0	50,000
Investment Earnings	0	0	0	0
Total Revenues	0	0	0	50,000
Expenditures				
Operations	0	0	0	50,000
Total Expenditures	0	0	0	50,000
Balance:	0	0	0	0
NOTES:				
		Cash Balance:	Cash Balance:	0
		Remaining Cash:	Remaining Cash:	0
2890 - Oil/Gas Severance				
Revenues				
State Grants	0	0	0	0
Oil & Gas Production Tax	123,034	257,375	338,678	300,000
Other Miscellaneous Revenue	0	0	0	0
Investment Earnings	3,500	550	3,750	1,800
Oil Royalties	8,750	22,520	20,973	20,000
Total Revenues	135,284	280,445	363,402	321,800
Expenditures				
Operations	49,452	29,797	0	175,500
Capital	0	0	0	0
Transfers	0	108,500	0	387,500

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
Total Expenditures	49,452	138,297	0	563,000
Balance:	85,832	142,148	363,402	(241,200)
NOTES:				
		Cash Balance:	Cash Balance:	644,765
		Remaining Cash:	Remaining Cash:	403,565
2990 - ARPA				
Revenues				
Fed Grants	0	1,581,569	0	0
Investment Earnings	0	2,225	14,891	45,000
Total Revenues	0	1,583,794	14,891	45,000
Expenditures				
Capital	0	8,500	0	1,643,500
Transfers				0
Total Expenditures	0	8,500	0	1,643,500
Balance:	0	1,575,294	14,891	(1,598,500)
NOTES:				
		Cash Balance:	Cash Balance:	1,598,686
		Remaining Cash:	Remaining Cash:	186
3400 - Revolving Fund				
Revenues				
Investment Earnings	400	150	2,934	1,650
SID Bonds	0	0	0	0
Total Revenues	400	150	2,934	1,650
Expenditures				
Transfers	0	0	0	0
Total Expenditures	0	0	0	0
Balance:	400	150	2,934	1,650
NOTES:				
		Cash Balance:	Cash Balance:	57,917
		Remaining Cash:	Remaining Cash:	59,567
3600 - SID #100-SMV Paving				
Revenues				
Bond Principal & Interest	0	80	0	0
Investment Earnings	200	100	1,600	0
Total Revenues	200	180	1,600	0
Expenditures				
Operations	0	0	0	28,715
Debt Service	1,238	0	0	0
Total Expenditures	1,238	0	0	28,715
Balance:	(1,038)	180	1,600	(28,715)
NOTES:				
		Cash Balance:	Cash Balance:	28,715
		Remaining Cash:	Remaining Cash:	0
3601 - SID #101A				
Revenues				
Bond Principal & Interest	35,532	17,915	10,873	0
Investment Earnings	100	250	2,500	0
Total Revenues	35,632	18,165	13,373	0

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
Expenditures				
Operations				47,000
Debt Service	22,475	26,375	0	0
Total Expenditures	22,475	26,375	0	47,000
Balance:	13,157	(8,210)	13,373	(47,000)
NOTES:				
		Cash Balance:	Cash Balance:	47,234
		Remaining Cash:	Remaining Cash:	234
3602 - SID #102				
Revenues				
Bond Principal & Interest	71,585	63,049	40,941	0
Investment Earnings	0	0	0	200
Interfund Operating Transfer	0	0	0	14,000
Total Revenues	71,585	63,049	40,941	14,200
Expenditures				
Operations				
Debt Service	80,012	80,012	33,134	0
Transfers				
Total Expenditures	80,012	80,012	33,134	0
Balance:	(8,427)	(16,963)	7,806	14,200
NOTES:				
		Cash Balance:	Cash Balance:	(13,904)
		Remaining Cash:	Remaining Cash:	296
3603 - SID #103				
Revenues				
Bond Principal & Interest	0	0	0	0
Investment Earnings	100	250	2,500	150
Interfund Operating Transfer	0	0	0	0
Total Revenues	100	250	2,500	150
Expenditures				
Operations	0	0	0	4,700
Debt Service	0	0	0	0
Total Expenditures	0	0	0	4,700
Balance:	100	250	2,500	(4,550)
NOTES:				
		Cash Balance:	Cash Balance:	4,750
		Remaining Cash:	Remaining Cash:	200
3604 - SID #104				
Revenues				
Bond Principal & Interest	46,498	43,730	31,564	43,651
Investment Earnings	0	0	188	150
Interfund Operating Transfer	0	0	0	35,000
Total Revenues	46,498	43,730	31,752	78,801
Expenditures				
Debt Service	51,993	51,993	25,996	51,993
Total Expenditures	51,993	51,993	25,996	51,993
Balance:	(5,495)	(8,263)	5,756	26,808

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
NOTES:				
		Cash Balance:	Cash Balance:	(24,401)
		Remaining Cash:	Remaining Cash:	2,407
Capital Projects Funds				
4010-City Hall CIP				
Revenues				
Investment Earnings	750	275	2,925	2,750
Interfund Operating Transfer	0	0	0	25,000
Total Revenues	750	275	2,925	27,750
Expenditures				
Capital	10,531	0	861	120,630
Total Expenditures	10,531	0	861	120,630
Balance:	(9,781)	275	2,064	(92,880)
NOTES:				
		Cash Balance:	Cash Balance:	92,880
		Remaining Cash:	Remaining Cash:	0
4015-Parks CIP				
Revenues				
Investment Earnings			2,050	2,200
Interfund Operating Transfer	50,000	0	0	50,000
Total Revenues	50,000	0	2,050	52,200
Expenditures				
Capital	0	0	0	75,000
Total Expenditures	0	0	0	75,000
Balance:	50,000	0	2,050	(22,800)
NOTES:				
		Cash Balance:	Cash Balance:	78,912
		Remaining Cash:	Remaining Cash:	56,112
4016-Parks Facility CIP				
Revenues				
Investment Earnings				0
Interfund Operating Transfer	0	0	0	30,000
Total Revenues	0	0	0	30,000
Expenditures				
Capital	0	0	0	30,000
Total Expenditures	0	0	0	30,000
Balance:	0	0	0	0
NOTES:				
		Cash Balance:	Cash Balance:	0
		Remaining Cash:	Remaining Cash:	0
4020 - Police CIP				
Revenues				
Investment Earnings	3,375	325	3,275	4,700
Interfund Operating Transfer	75,000	50,000	0	50,000
Total Revenues	78,375	50,325	3,275	54,700
Expenditures				
Operations	0	0	0	0
Capital	19,150	761	0	80,000
Total Expenditures	19,150	761	0	80,000

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
Balance:	59,225	49,564	3,275	(25,300)
NOTES:				
		Cash Balance:	Cash Balance:	159,190
		Remaining Cash:	Remaining Cash:	133,890
4025-Police Investigative Services CIP				
Revenues				
Investment Earnings	0	100	1,700	1,150
Interfund Operating Transfer	35,000	6,000	0	13,000
Total Revenues	35,000	6,100	1,700	14,150
Expenditures				
Operations	0	219	0	10,000
Capital	0	12,107	0	20,000
Total Expenditures	0	12,326	0	30,000
Balance:	35,000	(6,226)	1,700	(15,850)
NOTES:				
		Cash Balance:	Cash Balance:	41,774
		Remaining Cash:	Remaining Cash:	25,924
4030 - Cap Proj-Street Equipment				
Revenues				
Miscellaneous Revenue	0	0	0	0
Investment Earnings	1,000	375	3,625	1,000
Interfund Operating Transfer	30,000	0	0	124,000
Total Revenues	31,000	375	3,625	125,000
Expenditures				
Operations				
Capital	16,667	5,941	0	141,500
Total Expenditures	16,667	5,941	0	141,500
Balance:	14,333	(5,566)	3,625	(16,500)
NOTES:				
		Cash Balance:	Cash Balance:	16,960
		Remaining Cash:	Remaining Cash:	460
4031 - Cap Proj-Street Construction				
Revenues				
Investment Earnings	1,000	375	3,625	3,950
Interfund Operating Transfer	0	0	0	42,000
Total Revenues	1,000	375	3,625	45,950
Expenditures				
Capital	0	0	0	80,150
Total Expenditures	0	0	0	80,150
Balance:	1,000	375	3,625	(34,200)
NOTES:				
		Cash Balance:	Cash Balance:	34,837
		Remaining Cash:	Remaining Cash:	637
4040 - Cap Projects-Fire Equipment				
Revenues				
Investment Earnings	5,000	5,668	12,125	20,000
Interfund Operating Transfer	100,000	100,000	0	100,000
Total Revenues	105,000	105,668	12,125	120,000

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
Expenditures				
Capital	170,079	2,864	0	40,000
Total Expenditures	170,079	2,864	0	40,000
Balance:	(65,079)	102,805	12,125	80,000
NOTES:				
		Cash Balance:	Cash Balance:	689,071
		Remaining Cash:	Remaining Cash:	769,071
4060 - Enhancement Project-Bike/Pedestrian Path				
Revenues				
State Grants	0	0	0	0
Private Gifts & Bequests	0	0	0	0
Investment Earnings	500	200	3,575	2,175
Total Revenues	500	200	3,575	2,175
Expenditures				
Capital	0	0	0	65,000
Total Expenditures	0	0	0	65,000
Balance:	500	200	3,575	(62,825)
NOTES:				
		Cash Balance:	Cash Balance:	66,320
		Remaining Cash:	Remaining Cash:	3,495
4070 - Downtown Enhancement Capital Project				
Revenues				
Investment Earnings	250	50	1,350	600
Interfund Operating Transfers	0	0	0	0
Total Revenues	250	50	1,350	600
Expenditures				
Operations	4,685	0	0	12,500
Capital	12,000	0	0	
Total Expenditures	16,685	0	0	12,500
Balance:	(16,435)	50	1,350	(11,900)
NOTES:				
		Cash Balance:	Cash Balance:	12,503
		Remaining Cash:	Remaining Cash:	603
4075 - Curb & Sidewalk				
Revenues				
Investment Earnings	19	0	2,750	275
Interfund Operating Transfers	0	0	0	0
Total Revenues	19	0	2,750	275
Expenditures				
Capital	15,181	11	0	0
Total Expenditures	15,181	11	0	0
Balance:	(15,162)	(11)	2,750	275
NOTES:				
		Cash Balance:	Cash Balance:	6,634
		Remaining Cash:	Remaining Cash:	6,909
Enterprise Funds				
5210 - Water Utility				

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
Revenues	Actual	Actual	Actual	Budgeted
Water Pumping Surcharge	8,465	8,499	5,668	8,500
Utility Charges	1,929,918	1,930,719	1,383,447	2,009,600
Miscellaneous Revenue	22	4,036	25	0
Special Assessments				
Capital Contributions				
Proceeds from Long Term Debt	1,072,714	2,152,102	49,521	8,500,000
Investment Earnings	2,442	3,429	57,806	140,000
Proceeds of General Fixed Assets	0	0	0	0
Interfund Operating Transfers	0	0	0	0
Total Revenues	3,013,561	4,098,785	1,496,467	10,658,100
Expenditures				
Personnel & Benefits	405,822	414,799	299,819	460,005
Operations	233,008	253,208	186,203	473,169
Capital	1,553,753	2,314,960	75,222	8,890,800
Debt Service	405,222	252,442	146,955	341,079
Transfers				
Total Expenditures	2,597,805	3,235,408	708,200	10,165,053
Balance:	415,755	863,377	788,267	493,047
NOTES:	Net Revenue for Bond Requirements must be 110% of Debt Service= \$350,000		Cash Balance:	Cash Balance: 4,791,013
			Remaining Cash:	Remaining Cash: 5,284,060
5211 - Water Impact Fee				
Revenues				
Utility Charges	0	4,000	6,000	0
Investment Earnings	250	625	4,479	6,900
Total Revenues	250	4,625	10,479	6,900
Expenditures				
Operations	0	0	0	245,500
Capital	0	0	0	0
Total Expenditures	0	0	0	245,500
Balance:	250	4,625	10,479	(238,600)
NOTES:			Cash Balance:	Cash Balance: 245,032
			Remaining Cash:	Remaining Cash: 6,432
5310 - Sewer Utility				
Revenues				
Grants	15,000	15,000	0	0
Utility Charges	1,927,876	1,913,858	1,273,743	1,905,500
Miscellaneous Revenue	28,505	19,215	37,957	27,000
Special Assessments				
Capital Contributions				
Investment Earnings	2,442	3,313	60,000	102,000
Proceeds from Long Term Debt	367,147	57,372	219,229	350,000
Proceeds of General Fixed Assets	0	0	0	0
Interfund Operating Transfers	0	0	0	0
Total Revenues	2,340,971	2,008,758	1,590,929	2,384,500
Expenditures				
Personnel & Benefits	428,096	387,099	267,833	529,877
Operations	220,200	281,575	205,154	372,049
Capital	740,492	696,990	1,018,595	542,800
Debt Service	717,669	923,915	410,109	824,313

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
Transfers				
Total Expenditures	2,106,457	2,289,579	1,901,692	2,269,038
Balance:	234,513	(280,821)	(310,763)	115,462
NOTES: Net Revenue for Bond Requirements must be 110% of Debt Service= \$900,000			Cash Balance: Cash Balance:	2,733,652
			Remaining Cash: Remaining Cash:	2,849,114
5311 - Sewer Impact Fee				
Revenues				
Utility Charges	0	0	9,000	0
Investment Earnings	500	200	13,400	2,750
Total Revenues	500	200	22,400	2,750
Expenditures				
Operations	0	0	0	0
Capital	0	0	0	97,000
Total Expenditures	0	0	0	97,000
Balance:	500	200	22,400	(94,250)
NOTES:			Cash Balance: Cash Balance:	96,904
			Remaining Cash: Remaining Cash:	2,654
5410 - Solid Waste Utility				
Revenues				
Garbage Assessments	776,052	680,766	440,755	691,000
Miscellaneous Revenue	28,921	19,813	11,360	30,000
Special Assessments	3,498	2,023	5,187	3,000
Contributions & Donations	0	0	0	0
Investment Earnings	2,442	2,000	10,400	14,000
Proceeds of General Fixed Assets				
Interfund Operating Transfers	0	0	0	0
Total Revenues	810,914	704,602	467,702	738,000
Expenditures				
Personnel & Benefits	516,898	524,190	357,881	632,025
Operations	123,111	150,644	136,362	169,687
Capital	313,675	14,224	223,948	357,500
Debt Service				
Transfers				
Total Expenditures	953,684	689,058	718,191	1,159,212
Balance:	(142,770)	15,544	(250,489)	(421,212)
NOTES:			Cash Balance: Cash Balance:	443,314
			Remaining Cash: Remaining Cash:	22,102
5710 - Street Sweeping				
Revenues				
Sweeping Assessments	153,407	293,424	197,197	290,000
Miscellaneous Revenue	0	0	0	16,000
Special Assessments	598	957	647	8,216
Contributions & Donations				
Investment Earnings	3,830	566	4,340	620
Proceeds of General Fixed Assets	0	36,000	0	0
Interfund Operating Transfers	0	0	0	0
Total Revenues	157,836	330,947	202,184	314,836

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
Expenditures				
Personnel & Benefits	117,637	126,877	85,300	144,159
Operations	37,009	48,816	38,978	76,500
Capital	199,199	0	869	251,000
Total Expenditures	353,846	175,693	125,147	471,659
Balance:	(196,010)	155,254	77,037	(156,823)
NOTES:				
		Cash Balance:	Cash Balance:	405,897
		Remaining Cash:	Remaining Cash:	249,074
<i>Fiduciary Funds (Trust)</i>				
<i>Fiduciary Funds (Agency)</i>				
7120 - Fire Disability				
Revenues				
Property Taxes	85,855	37,974	54,981	52,391
State Shared	16,316	15,703	0	17,000
Investment Earnings	0	304	1,750	11,850
Interfund Operating Transfers	0	0	0	0
Total Revenues	102,172	53,980	56,731	81,241
Expenditures				
Operations	85,000	85,000	42,500	85,000
Total Expenditures	85,000	85,000	42,500	85,000
Balance:	17,172	(31,020)	14,231	(3,759)
NOTES:				
		Cash Balance:	Cash Balance:	5,369
		Remaining Cash:	Remaining Cash:	1,610
7970-Grant Richland County				
Revenues				
Property Taxes				
State Shared				
Investment Earnings				
Interfund Operating Transfers				
Total Revenues	0	0	0	0
Expenditures				
Capital	0	0	0	1,800
Total Expenditures	0	0	0	1,800
Balance:	0	0	0	(1,800)
NOTES:				
		Cash Balance:	Cash Balance:	1,807
		Remaining Cash:	Remaining Cash:	7
TOTALS				
Total Revenues	10,790,800	13,430,207	8,314,047	20,154,336
Total Expenditures	10,158,698	10,582,020	6,270,828	23,514,361
Total Difference	632,102	2,848,187	2,043,219	(3,360,025)
Breakdown by Type for Current Fiscal Year				
Revenues				
Taxes/Assessments	2,139,999			
Licenses & Permits	118,506			
Intergovernmental Revenues	10,483,321			
Charges for Services	5,682,616			
Fines & Forfeitures	187,000			
Miscellaneous Revenues	199,250			

REVENUE & EXPENDITURE PER FUND					
		FY20	FY21	FY22	FY23
		Actual	Actual	Actual	Budgeted
	Investments & Royalty Earnings	440,145			
	Other Financing Sources	0			
	Interfund Operating Transfer	671,500			
	Total	19,922,336			
Expenditures					
	Personnel & Benefits	4,396,286			
	Operations	3,914,980			
	Capital	13,057,211			
	Debt Service	1,217,384			

**CITY OF SIDNEY
ESTIMATED EXPENDITURES 2022-23**

		2022-23				2023-24				Item b.	
		Actual	Budgeted	Object	Budget	Actual	Budgeted	Object	Budget	Expenditures	
		Expenditures	Expenditures	Totals	Notes	Expenditures	Expenditures	Totals	Notes	Differences	Differences
420400	Fire Protection & Control										
	100 Personal Services	\$31,614	\$37,534				\$39,430			\$1,896	
	110 Emp Ben Payout-Vaca/Sick									\$0	
	141 Unemployment Insurance	\$110	\$131				\$138			\$7	
	142 Workers' Compensation	\$3,960	\$2,438				\$2,446			\$8	
	143 F.I. C.A.	\$2,191	\$2,871				\$3,016			\$145	
	144 PERS									\$0	
	146 Health Insurance			\$42,975				\$45,031		\$0	
	200 Supplies	\$1,195	\$5,000				\$5,000			\$0	
	300 Purchased Serv (Postage-Util-Prof)	\$45,027	\$65,000				\$65,000			\$0	
	340 Purchased Serv (Water/Sewer bill)	\$13,870	\$15,000				\$15,000			\$0	
	500 Fixed Charges (Hydrant Rent)			\$85,000				\$85,000		\$0	
	940 Machinery & Equipment	\$4,406	\$6,000	\$6,000			\$3,000	\$3,000		-\$3,000	
	Account Total	\$102,373	\$133,975	\$133,975	\$0	\$0	\$133,031	\$133,031	\$0	-\$944	\$0

**CITY OF SIDNEY
ESTIMATED EXPENDITURES 2022-23**

		2022-23				2023-24				Item b.	
		Actual	Budgeted	Object	Budget	Actual	Budgeted	Object	Budget	Expenditures	
		Expenditures	Expenditures	Totals	Notes	Expenditures	Expenditures	Totals	Notes	Differences	Differences
420531	Building Inspection										
	100 Personal Services	\$38,123	\$45,472				\$47,703			\$2,231	
	110 Emp Ben Payout-Vaca/Sick									\$0	
	141 Unemployment Insurance	\$133	\$159				\$167			\$8	
	142 Workers' Compensation	\$295	\$2,883				\$2,856			-\$27	
	143 F.I. C.A.	\$2,696	\$3,479				\$3,649			\$171	
	144 PERS									\$0	
	146 Health Insurance			\$51,993				\$54,376		\$0	
	200 Supplies	\$757	\$20,000		(increased supplies/PS for FY21-22 Rev. excess of \$33,000)		\$20,000		(increased supplies/PS for FY21-22 Rev. excess of \$49,000)	\$0	
	300 Purchased Serv (Prof-Dues-Util-Training)	\$28,811	\$50,000	\$70,000	(Plan Review included)		\$10,000		(Plan Review included)	-\$40,000	
	310 Purchase Serv (Plan Review)						\$40,000	\$70,000			
	940 Machinery & Equipment	\$7,256	\$0								
	Account Total	\$78,072	\$121,993	\$121,993	\$0	\$0	\$124,376	\$124,376	\$0	-\$37,617	\$0

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
4040 - Cap Projects-Fire Equipment				
Revenues				
Investment Earnings	5,000	5,668	12,125	20,000
Interfund Operating Transfer	100,000	100,000	0	100,000
Total Revenues	105,000	105,668	12,125	120,000
Expenditures				
Capital	170,079	2,864	0	40,000
Total Expenditures	170,079	2,864	0	40,000
Balance:	(65,079)	102,805	12,125	80,000
NOTES:				
		Cash Balance:	Cash Balance:	689,071
		Remaining Cash:	Remaining Cash:	769,071

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Budgeted
1000 - General Fund				
Revenues				
Property Taxes	964,288	1,269,573	1,210,785	1,140,129
Business/Animal Licenses & Permits	44,794	135,543	103,284	118,506
Grants	0	0	0	0
PILT	1,363	149	0	0
State Shared	918,944	931,499	964,401	996,852
County Shared	8,134	0	10,224	10,000
General Government	3,930	2,888	837	5,000
Marijuana Excise Tax	0	0	0	100,000
Public Safety	0	0	0	0
Public Works	0	0	0	0
Planning	4,350	2,350	11,479	5,000
Swimming Pool User Fees	43,827	30,604	16,587	45,000
City Court Fines	147,106	172,561	150,168	175,000
Rents/Leases	0	0	0	150
Other Miscellaneous Revenue	7,818	21,496	9,584	25,100
Contributions/Donations	0	0	0	5,000
Private Gifts/Bequests	2,666	0	0	500
K-9 Donations	1,829	22,050	50	5,500
Playground Donations	17,983	4,300	38,500	25,000
Parks Program Donations	2,097	2,050	850	25,000
Sale of Junk or Salvage	14,185	8,550	0	15,000
Investment Earnings	2,442	3,400	40,800	55,000
Oil Royalties	0	0	0	0
Sale of General Fixed Assets	0	0	0	0
Interfund Operating Transfer	0	0	0	0
Other Financing	0	0	0	0
Total Revenues	2,185,756	2,607,013	2,557,550	2,751,736
Expenditures				
Personnel & Benefits	1,198,394	1,221,960	936,145	1,647,456
Operations	798,025	976,448	441,217	889,282
Capital	122,320	58,211	81,600	204,300
Debt Service				
Transfers	58,500	6,000	0	407,000
Total Expenditures	2,177,239	2,262,619	1,458,962	3,148,038
Balance:	8,517	344,394	1,098,588	(396,302)
NOTES:				
		Cash Balance:	Cash Balance:	1,779,713
		Remaining Cash:	Remaining Cash:	1,383,411