



City of Sidney, MT
Budget and Finance Committee Meeting
May 25, 2022 5:30 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: 850 9168 9536 Passcode: 4332809

Call: 1-346-248-7799

1. New Business

- [a.](#) On-Call/Call-In Policy
- [b.](#) MMIA Health Insurance Increase
- [c.](#) Exempt Employee Comp Time Policy Review
- [d.](#) FY22-23 Payroll
- [e.](#) FY22-23 Mill Levy

On-Call/Call-In Policy Samples

Glasgow, MT

ARTICLE 6. STANDBY

Employees on call shall receive \$1.50 for every hour that they are on call status, this would apply to all departments. Such employee, who is on standby and is called out to work shall, in addition to standby pay, receive a minimum of two (2) hours pay at the rate of one and one-half (1-1/2) times his regular hourly rate of pay for each call-out.

An employee, on call, who fails to report for duty within thirty (30) minutes from time of placement of the initial call to work, shall forfeit his compensation for standby time to which he would otherwise have been entitled.

Supervisors may, from time to time, work standby as is required in emergency situations, on holidays, or when City employees are temporarily unavailable for standby work.

The Director of Public Works or, in his absence, his designee shall be the only people who have the authority to place employees on standby status. The Director of Public Works and the Street Supervisor will meet before the weekend and if needed will place an employee on stand-by.

Fairfield, MT

24.0 ON-CALL SYSTEM

A weekend/holiday on-call schedule is prepared on a monthly basis by the Public Works Director. On-Call employees must remain in telephone or radio contact at all times during the assigned weekend/holiday. The duties of the on-call employee include water testing and response to emergencies that may arise that cannot be handled during regular business hours.

Cutbank, MT

"Our crew is Union and they get \$70 per day of being on call. If called out, they get overtime for the hours worked. When on call they get at least one hour of overtime for checking a few things that need to be checked daily. Weekends and all holidays are days that they get the \$70. They get nothing for being in call during the week unless they are called out."

Fairview, MT

**Section 19

* D. ON CALL PAY

All Water/Waste Water Certified Public Works Employees are subject to be on the weekend rotation for Call Back/On Call. These employees will receive 3 hours at regular rate of pay for each Saturday and/or Sunday they are on call for a maximum of 6 hours per weekend. These hours will be added to their

regular time sheets. If an employee is called back to duty for emergency, they will be paid their appropriate rate of pay for hours worked, including overtime pay if applicable.

Police Officers will receive an additional \$100.00 per month for on call pay to be paid on the last payroll of the month. If an officer is called back to duty for emergency, they will be paid their appropriate rate of pay for hours worked, including overtime pay if applicable.

Whitefish, MT

Call-Out Time: When an Employee is called back to work at a time other than his regular shift, he/she will be given two (2) hours work or paid a minimum of two (2) hours overtime pay. If an Employee is called back to work between the hours of 10:00 p.m. and 5:00 a.m., he/she will be given three (3) hours work or three (3) hours overtime pay. However, if there are regularly scheduled Employees working during the call-out, the oncall Employee receiving the call will contact the regularly scheduled Employee to respond to the call-out as a part of their regularly assigned duties. If the regularly scheduled Employee is busy with another task that cannot be delayed and is unable to respond, the on-call Employee will respond.

Hold-Over: In the event the Employer holds an Employee over his/her normal workday for four (4) hours or more, the Employee will be provided a free meal or fifteen dollars (\$15.00) at the option of the Employer.

On-Call Time: Employees serving on-call duty will be paid sixty-six and 55/100 (\$66.55) dollars per day for Saturdays, Sundays and holidays and thirty-nine and 94/100 (\$39.94) dollars per day for Monday through Friday (other than holidays), plus call back time as provided for in this Article 10 paragraph one. The amounts for standby time pay will increase annually on July 1 of each subsequent year beginning FY21 by the Consumer Price Index for All Urban Consumers, West Region, December through December, as published by the Bureau of Labor Statistics up to a CAP of four percent (4% [3.5% for third year]) and a floor of zero percent (0%).

The Employees will work together to establish standby schedules and the Employer will accept those arrangements, to the extent the Employer determines staffing needs are met. The Employer reserves the authority to establish schedules for standby shifts and assign standby duties but agrees to exercise that authority only if the Employer determines staffing needs cannot be met through the Employees scheduling efforts. All Employees, except the Mechanic, will be available for standby duty assignments. The Employer will have sole authority to establish standby policies and procedures and will do so with input from the Employees. The standby provisions of the Agreement will in no way restrict the City's right to hire temporary outside forces to address urgent needs on weekends or holidays if City Employees are not available.

Scheduled WWTP Weekend Work: Employees who are on on-call duty and perform the weekend daily checks of the wastewater treatment plant will be given two (2) hours work or paid a minimum of two (2) hours overtime pay. There is no call back time granted for these scheduled hours of work but call back time could apply for other times in the same day. This clause will terminate when the new wastewater plant is online.

Type	2022	2023 Rate Increase	2023	Final 2023	Yearly Cost
Employee	\$ 720.01	3%	\$ 21.60	\$ 741.61	\$ 8,899.32
Employee and Spouse	\$ 1,440.03	3%	\$ 43.20	\$ 1,483.23	\$ 17,798.77
Employee and Child	\$ 1,260.43	3%	\$ 37.81	\$ 1,298.24	\$ 15,578.91
Employee and Family	\$ 1,980.44	3%	\$ 59.41	\$ 2,039.85	\$ 24,478.24

CITY OF SIDNEY EMPLOYEE POLICY MANUAL	4.0 PAY AND BENEFITS	4.15 OVERTIME AND COMPENSATORY TIME EFFECTIVE DATE: _____ REVISION DATE: _____
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Non-Exempt Overtime Pay

Non-exempt employees (an employee in a position not meeting the definition of *exempt* as defined by the Fair Labor Standards Act, Montana Minimum Wage and Overtime Compensation Act) may receive overtime compensation for hours worked in excess of 40 hours per week at the rate of 1½ times the regular hourly rate of pay. Employees shall obtain pre-approval from their Department Head, for permission to work in excess of forty hours per workweek. Pre-approval for department head personnel shall be obtained from the Mayor. When computing overtime, holidays and paid leave time taken during the work week will be considered as time worked. Absences while in a leave status (e.g., annual leave, sick leave, personal leave, etc.) shall be considered hours worked for the purpose of calculating overtime payments or compensatory time earned.

Non-Exempt Compensatory Time

Non-exempt employees may receive compensatory time off in lieu of overtime payment if this is mutually agreed upon in writing between the employee and the department head. Compensatory time for non-exempt employees shall be earned at the rate of 1½ hours for each hour worked in excess of 40 hours per week. A total of 480 hours may be accumulated by employees engaged in public safety and seasonal activities. A total of 240 hours may be accumulated by all other employees. Compensatory time is compensated only for hours actually worked. However, employees held at a work site are entitled to compensation. It is the responsibility of the Department Head to assign useful, productive work. If none is assigned, the employee's right to compensation will not be affected. Employees who have accrued compensatory time and request use of this compensatory time shall be permitted to use the time off within a reasonable time after making the request, if the use does not unduly disrupt the operations of the City. Compensatory time may be transferred with the employee to another department provided the new department head agrees (in writing). An employee shall, upon termination of employment, be paid for unused accumulated compensatory time. Employees shall use compensatory time before vacation and sick time and any unused accrued compensatory time shall be paid out in December paychecks unless otherwise approved.

Exempt Employees

Exempt employees are identified using the criteria listed in The Federal Labor Standards Act (FLSA). Exempt employees do not receive overtime pay. If authorized by the Mayor, exempt

employees may receive compensatory time off for hours worked in excess of 45 hours per week at the rate of one hour for each hour worked in excess of 45. Exempt employees may accrue a maximum of 90 compensatory hours. The department head shall give prior written authorization for all hours worked in excess of 45 per week. No compensation for unused compensatory time shall be allowed at any time.

Holiday time of eight hours for any paid holiday shall not count toward hours worked. However, absences while in a leave status (e.g., annual leave, sick leave, personal leave, etc.) shall be considered hours worked for the purpose of calculating compensatory time.

The department head shall have the authority to approve overtime and compensatory time. No employee shall work overtime or compensatory hours without the prior knowledge and written approval of the department head. An authorization form will be required for overtime and compensatory hours worked.

No time off or compensatory time is allowed for elected officials and attorneys.

Record Keeping

Department heads shall ensure that all overtime and compensatory time earned and used is recorded appropriately on the employee's time card as it occurs. The use of accumulated compensatory time must also be reported on the employee's time sheet. Department heads shall designate on the employee's time sheet if overtime is to be paid or compensatory time accumulated.

Relevant Information: Fair Labor Standards Act (FLSA); **Code of Federal Regulations (CFR), Title 29 – Labor**

Decedent's Warrant or Paycheck Reissuance

Employees may file a designation of a person who, notwithstanding any other provision of law, is entitled, on the death of the employee, to receive all warrants or paychecks that would have been payable to the decedent. The employee may change the designation from time to time. A designated person shall claim the warrants or paychecks from the city clerk, and on sufficient proof of identity, the city clerk shall reissue the warrant or paycheck in the name of the designated person and deliver the warrant or paycheck to the designated person.

Yearly Cost Comparison

	FY21-22	Option A	Difference	Option B	Difference	Option C	Difference	Option D	Difference
Water	\$ 427,854.12	\$ 332,206.96	\$ (95,647.16)	\$ 328,304.38	\$ (99,549.74)	\$ 326,250.39	\$ (101,603.73)	\$ 324,196.40	\$ (103,657.72)
Sewer	\$ 299,541.56	\$ 320,620.96	\$ 21,079.40	\$ 317,261.88	\$ 17,720.32	\$ 315,493.93	\$ 15,952.37	\$ 313,725.99	\$ 14,184.43
Public Works	\$ 1,157,720.54	\$ 1,390,260.52	\$ 232,539.98	\$ 1,374,233.76	\$ 216,513.22	\$ 1,363,328.37	\$ 205,607.83	\$ 1,350,940.83	\$ 193,220.29
Office	\$ 248,235.46	\$ 301,731.23	\$ 53,495.77	\$ 300,657.69	\$ 52,422.23	\$ 297,824.93	\$ 49,589.47	\$ 293,631.54	\$ 45,396.08
Police	\$ 1,336,820.97	\$ 1,600,091.85	\$ 263,270.88	\$ 1,521,959.44	\$ 185,138.47	\$ 1,495,090.08	\$ 158,269.11	\$ 1,460,194.69	\$ 123,373.72
Fire	\$ 145,818.38	\$ 164,585.35	\$ 18,766.97	\$ 163,085.67	\$ 17,267.29	\$ 162,296.37	\$ 16,477.99	\$ 161,507.06	\$ 15,688.68
Pool	\$ 90,707.54	\$ 95,740.39	\$ 5,032.85	\$ 95,187.10	\$ 4,479.56	\$ 94,895.89	\$ 4,188.35	\$ 94,604.69	\$ 3,897.15
					\$ -		\$ -		\$ -
Total	\$ 3,706,698.57	\$ 4,205,237.26	\$ 498,538.69	\$ 4,100,689.92	\$ 393,991.35	\$ 4,055,179.96	\$ 348,481.39	\$ 3,998,801.20	\$ 292,102.63

PD 5.9% diff.: \$ 114,560.87

REVENUE & EXPENDITURE PER FUND

	FY20	FY21	FY22
	Actual	Actual	Budgeted
1000 - General Fund			
Total Revenues	2,181,669	2,185,756	2,432,029
Expenditures			
Personnel & Benefits	1,255,729	1,198,394	1,688,142
Operations	901,068	798,025	1,063,782
Capital	115,754	122,320	133,000
Debt Service			
Transfers	663,500	93,500	50,000
Total Expenditures	2,936,051	2,212,239	2,934,924
Balance:	(754,382)	(26,483)	(502,895)
NOTES:			
		Cash Balance:	1,217,586
		Remaining Cash:	714,691
2170-Airport			
Total Revenues	19,686	31,447	18,878
Expenditures			
Operations	19,598	19,598	34,500
Total Expenditures	19,598	19,598	34,500
Balance:	88	11,849	(15,622)
NOTES:			
		Cash Balance:	17,939
		Remaining Cash:	2,317
2190 - Comprehensive Liability			
Total Revenues	27,768	62,433	77,389
Expenditures			
Operations	44,841	45,841	72,582
Total Expenditures	44,841	45,841	72,582
Balance:	(17,073)	16,592	4,807
NOTES:			
		Cash Balance:	(3,374)
		Remaining Cash:	1,433
2220 - Library Levy			
Total Revenues	85,496	125,766	117,287
Expenditures			
Operations	100,000	100,000	145,000
Total Expenditures	100,000	100,000	145,000
Balance:	(14,504)	25,766	(27,713)
NOTES:			
		Cash Balance:	30,000
		Remaining Cash:	2,287
2260 - Storm Disaster			
Total Revenues	5,246	5,826	5,566
Expenditures			
Operations	0	9,125	29,000
Total Expenditures	0	9,125	29,000
Balance:	5,246	(3,299)	(23,434)
NOTES:			
		Cash Balance:	23,520
		Remaining Cash:	86
2370 - PERS-Employer Contribution			
Total Revenues	73,892	118,019	244,857
Expenditures			
Personnel & Benefits	88,299	95,420	270,550
Total Expenditures	88,299	95,420	270,550

REVENUE & EXPENDITURE PER FUND

	FY20 Actual	FY21 Actual	FY22 Budgeted
Balance:	(14,407)	22,599	(25,693)
NOTES:			
		Cash Balance:	27,520
		Remaining Cash:	1,827
2371 - Employer Contribution Group Health			
Total Revenues	247,673	311,186	280,490
Expenditures			
Personnel & Benefits	241,062	224,837	338,100
Total Expenditures	241,062	224,837	338,100
Balance:	6,612	86,349	(57,610)
NOTES:			
		Cash Balance:	59,034
		Remaining Cash:	1,424
2565 City Wide Street Maintenance			
Total Revenues	237,493	243,759	352,100
Expenditures			
Personnel & Benefits	183,437	180,486	230,000
Operations	78,405	99,947	119,000
Capital	24,221	10,909	0
Total Expenditures	286,063	291,342	349,000
Balance:	(48,570)	(47,583)	3,100
NOTES:			
		Cash Balance:	101,299
		Remaining Cash:	104,399
2566 Snow Removal			
Total Revenues	317,574	128,802	130,035
Expenditures			
Personnel & Benefits	69,233	86,442	109,375
Operations	9,688	8,999	29,250
Capital	105,727	32,532	45,500
Total Expenditures	184,648	127,973	184,125
Balance:	132,926	829	(54,090)
NOTES:			
		Cash Balance:	(1,470)
		Remaining Cash:	(55,560)
2890 - Oil/Gas Severance			
Total Revenues	27,311	135,284	275,550
Expenditures			
Operations	94,717	49,452	227,500
Capital	0	0	0
Transfers	0	0	207,500
Total Expenditures	94,717	49,452	435,000
Balance:	(67,406)	85,832	(159,450)
NOTES:			
		Cash Balance:	443,188
		Remaining Cash:	283,738
5210 - Water Utility			
Total Revenues	1,918,754	3,013,561	4,027,350
Expenditures			
Personnel & Benefits	364,945	405,822	416,000
Operations	222,292	233,008	450,000
Capital	329,026	1,553,753	2,385,250
Debt Service	208,047	405,222	161,507
Transfers			

REVENUE & EXPENDITURE PER FUND

	FY20	FY21	FY22
	Actual	Actual	Budgeted
Total Expenditures	1,124,309	2,597,805	3,412,757
Balance:	794,445	415,755	614,593
NOTES:			
		Cash Balance:	4,321,838
		Remaining Cash:	4,936,431
5310 - Sewer Utility			
Total Revenues	4,782,003	2,340,971	2,044,500
Expenditures			
Personnel & Benefits	372,631	428,096	490,650
Operations	228,072	220,200	353,678
Capital	2,546,543	740,492	869,920
Debt Service	659,642	717,669	821,876
Transfers			
Total Expenditures	3,806,888	2,106,457	2,536,123
Balance:	975,115	234,513	(491,623)
NOTES:			
		Cash Balance:	4,372,027
		Remaining Cash:	3,880,404
5410 - Solid Waste Utility			
Total Revenues	714,786	810,914	762,000
Expenditures			
Personnel & Benefits	445,395	516,898	589,900
Operations	104,180	123,111	150,224
Capital	27,161	313,675	230,500
Debt Service			
Transfers			
Total Expenditures	576,736	953,684	970,624
Balance:	138,050	(142,770)	(208,624)
NOTES:			
		Cash Balance:	593,753
		Remaining Cash:	385,129
5710 - Street Sweeping			
Total Revenues	164,445	157,836	249,836
Expenditures			
Personnel & Benefits	89,470	117,637	139,500
Operations	29,493	37,009	55,900
Capital	10,289	199,199	16,100
Total Expenditures	129,251	353,846	211,500
Balance:	35,194	(196,010)	38,336
NOTES:			
		Cash Balance:	236,165
		Remaining Cash:	274,501
Fiduciary Funds (Trust)			
Fiduciary Funds (Agency)			
7120 - Fire Disability			
Total Revenues	75,921	102,172	73,113
Expenditures			
Operations	85,000	85,000	85,000
Total Expenditures	85,000	85,000	85,000
Balance:	(9,079)	17,172	(11,887)
NOTES:			
		Cash Balance:	12,765
		Remaining Cash:	878
TOTALS			
Total Revenues	11,964,425	11,579,194	12,923,217

REVENUE & EXPENDITURE PER FUND

	FY20 Actual	FY21 Actual	FY22 Budgeted
1000 - General Fund			
Total Revenues	2,181,669	2,185,756	2,432,029
Expenditures			
Personnel & Benefits	1,255,729	1,198,394	1,610,732
Operations	901,068	798,025	1,063,782
Capital	115,754	122,320	133,000
Debt Service			
Transfers	663,500	93,500	50,000
Total Expenditures	2,936,051	2,212,239	2,857,514
Balance:	(754,382)	(26,483)	(425,485)
NOTES:			
		Cash Balance:	1,217,586
		Remaining Cash:	792,101
2170-Airport			
Total Revenues	19,686	31,447	18,878
Expenditures			
Operations	19,598	19,598	34,500
Total Expenditures	19,598	19,598	34,500
Balance:	88	11,849	(15,622)
NOTES:			
		Cash Balance:	17,939
		Remaining Cash:	2,317
2190 - Comprehensive Liability			
Total Revenues	27,768	62,433	77,389
Expenditures			
Operations	44,841	45,841	72,582
Total Expenditures	44,841	45,841	72,582
Balance:	(17,073)	16,592	4,807
NOTES:			
		Cash Balance:	(3,374)
		Remaining Cash:	1,433
2220 - Library Levy			
Total Revenues	85,496	125,766	117,287
Expenditures			
Operations	100,000	100,000	145,000
Total Expenditures	100,000	100,000	145,000
Balance:	(14,504)	25,766	(27,713)
NOTES:			
		Cash Balance:	30,000
		Remaining Cash:	2,287
2260 - Storm Disaster			
Total Revenues	5,246	5,826	5,566
Expenditures			
Operations	0	9,125	29,000
Total Expenditures	0	9,125	29,000
Balance:	5,246	(3,299)	(23,434)
NOTES:			
		Cash Balance:	23,520
		Remaining Cash:	86
2370 - PERS-Employer Contribution			
Total Revenues	73,892	118,019	244,857
Expenditures			
Personnel & Benefits	88,299	95,420	261,450
Total Expenditures	88,299	95,420	261,450

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	
	Actual	Actual	Budgeted	
Balance:	(14,407)	22,599	(16,593)	
NOTES:				
	Cash Balance:		27,520	
	Remaining Cash:		10,927	
2371 - Employer Contribution Group Health				
Total Revenues	247,673	311,186	280,490	
Expenditures				
Personnel & Benefits	241,062	224,837	338,100	
Total Expenditures	241,062	224,837	338,100	
Balance:	6,612	86,349	(57,610)	
NOTES:				
	Cash Balance:		59,034	
	Remaining Cash:		1,424	
2565 City Wide Street Maintenance				
Total Revenues	237,493	243,759	352,100	
Expenditures				
Personnel & Benefits	183,437	180,486	227,800	
Operations	78,405	99,947	119,000	
Capital	24,221	10,909	0	
Total Expenditures	286,063	291,342	346,800	
Balance:	(48,570)	(47,583)	5,300	
NOTES:				
	Cash Balance:		101,299	
	Remaining Cash:		106,599	
2566 Snow Removal				
Total Revenues	317,574	128,802	130,035	
Expenditures				
Personnel & Benefits	69,233	86,442	108,350	
Operations	9,688	8,999	29,250	
Capital	105,727	32,532	45,500	
Total Expenditures	184,648	127,973	183,100	
Balance:	132,926	829	(53,065)	
NOTES:				
	Cash Balance:		(1,470)	
	Remaining Cash:		(54,535)	
2890 - Oil/Gas Severance				
Total Revenues	27,311	135,284	275,550	
Expenditures				
Operations	94,717	49,452	227,500	
Capital	0	0	0	
Transfers	0	0	207,500	
Total Expenditures	94,717	49,452	435,000	
Balance:	(67,406)	85,832	(159,450)	
NOTES:				
	Cash Balance:		443,188	
	Remaining Cash:		283,738	
5210 - Water Utility				
Total Revenues	1,918,754	3,013,561	4,027,350	
Expenditures				
Personnel & Benefits	364,945	405,822	416,000	
Operations	222,292	233,008	450,000	
Capital	329,026	1,553,753	2,385,250	
Debt Service	208,047	405,222	161,507	
Transfers				

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	
	Actual	Actual	Budgeted	
Total Expenditures	1,124,309	2,597,805	3,412,757	
Balance:	794,445	415,755	614,593	
NOTES:				
		Cash Balance:	4,321,838	
		Remaining Cash:	4,936,431	
5310 - Sewer Utility				
Total Revenues	4,782,003	2,340,971	2,044,500	
Expenditures				
Personnel & Benefits	372,631	428,096	485,150	
Operations	228,072	220,200	353,678	
Capital	2,546,543	740,492	869,920	
Debt Service	659,642	717,669	821,876	
Transfers				
Total Expenditures	3,806,888	2,106,457	2,530,623	
Balance:	975,115	234,513	(486,123)	
NOTES:				
		Cash Balance:	4,372,027	
		Remaining Cash:	3,885,904	
5410 - Solid Waste Utility				
Total Revenues	714,786	810,914	762,000	
Expenditures				
Personnel & Benefits	445,395	516,898	579,400	
Operations	104,180	123,111	150,224	
Capital	27,161	313,675	230,500	
Debt Service				
Transfers				
Total Expenditures	576,736	953,684	960,124	
Balance:	138,050	(142,770)	(198,124)	
NOTES:				
		Cash Balance:	593,753	
		Remaining Cash:	395,629	
5710 - Street Sweeping				
Total Revenues	164,445	157,836	249,836	
Expenditures				
Personnel & Benefits	89,470	117,637	139,500	
Operations	29,493	37,009	55,900	
Capital	10,289	199,199	16,100	
Total Expenditures	129,251	353,846	211,500	
Balance:	35,194	(196,010)	38,336	
NOTES:				
		Cash Balance:	236,165	
		Remaining Cash:	274,501	
<i>Fiduciary Funds (Trust)</i>				
<i>Fiduciary Funds (Agency)</i>				
7120 - Fire Disability				
Total Revenues	75,921	102,172	73,113	
Expenditures				
Operations	85,000	85,000	85,000	
Total Expenditures	85,000	85,000	85,000	
Balance:	(9,079)	17,172	(11,887)	
NOTES:				
		Cash Balance:	12,765	
		Remaining Cash:	878	
TOTALS				
Total Revenues	11,964,425	11,579,194	12,923,217	

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	
	Actual	Actual	Budgeted	
1000 - General Fund				
Total Revenues	2,181,669	2,185,756	2,447,979	
Expenditures				
Personnel & Benefits	1,255,729	1,198,394	1,553,782	
Operations	901,068	798,025	1,063,782	
Capital	115,754	122,320	133,000	
Debt Service				
Transfers	663,500	93,500	50,000	
Total Expenditures	2,936,051	2,212,239	2,800,564	
Balance:	(754,382)	(26,483)	(352,586)	
NOTES:				
		Cash Balance:	1,217,586	
		Remaining Cash:	865,000	
2170-Airport				
Total Revenues	19,686	31,447	18,878	
Expenditures				
Operations	19,598	19,598	34,500	
Total Expenditures	19,598	19,598	34,500	
Balance:	88	11,849	(15,622)	
NOTES:				
		Cash Balance:	17,939	
		Remaining Cash:	2,317	
2190 - Comprehensive Liability				
Total Revenues	27,768	62,433	77,389	
Expenditures				
Operations	44,841	45,841	72,582	
Total Expenditures	44,841	45,841	72,582	
Balance:	(17,073)	16,592	4,807	
NOTES:				
		Cash Balance:	(3,374)	
		Remaining Cash:	1,433	
2220 - Library Levy				
Total Revenues	85,496	125,766	117,287	
Expenditures				
Operations	100,000	100,000	145,000	
Total Expenditures	100,000	100,000	145,000	
Balance:	(14,504)	25,766	(27,713)	
NOTES:				
		Cash Balance:	30,000	
		Remaining Cash:	2,287	
2260 - Storm Disaster				
Total Revenues	5,246	5,826	5,566	
Expenditures				
Operations	0	9,125	29,000	
Total Expenditures	0	9,125	29,000	
Balance:	5,246	(3,299)	(23,434)	
NOTES:				
		Cash Balance:	23,520	
		Remaining Cash:	86	
2370 - PERS-Employer Contribution				
Total Revenues	73,892	118,019	228,908	
Expenditures				
Personnel & Benefits	88,299	95,420	254,450	
Total Expenditures	88,299	95,420	254,450	

REVENUE & EXPENDITURE PER FUND

	FY20	FY21	FY22
	Actual	Actual	Budgeted
Balance:	(14,407)	22,599	(25,542)
NOTES:			
		Cash Balance:	27,520
		Remaining Cash:	1,978
2371 - Employer Contribution Group Health			
Total Revenues	247,673	311,186	280,490
Expenditures			
Personnel & Benefits	241,062	224,837	338,100
Total Expenditures	241,062	224,837	338,100
Balance:	6,612	86,349	(57,610)
NOTES:			
		Cash Balance:	59,034
		Remaining Cash:	1,424
2565 City Wide Street Maintenance			
Total Revenues	237,493	243,759	352,100
Expenditures			
Personnel & Benefits	183,437	180,486	223,800
Operations	78,405	99,947	119,000
Capital	24,221	10,909	0
Total Expenditures	286,063	291,342	342,800
Balance:	(48,570)	(47,583)	9,300
NOTES:			
		Cash Balance:	101,299
		Remaining Cash:	110,599
2566 Snow Removal			
Total Revenues	317,574	128,802	130,035
Expenditures			
Personnel & Benefits	69,233	86,442	106,850
Operations	9,688	8,999	29,250
Capital	105,727	32,532	45,500
Total Expenditures	184,648	127,973	181,600
Balance:	132,926	829	(51,565)
NOTES:			
		Cash Balance:	(1,470)
		Remaining Cash:	(53,035)
2890 - Oil/Gas Severance			
Total Revenues	27,311	135,284	275,550
Expenditures			
Operations	94,717	49,452	227,500
Capital	0	0	0
Transfers	0	0	207,500
Total Expenditures	94,717	49,452	435,000
Balance:	(67,406)	85,832	(159,450)
NOTES:			
		Cash Balance:	443,188
		Remaining Cash:	283,738
5210 - Water Utility			
Total Revenues	1,918,754	3,013,561	4,027,350
Expenditures			
Personnel & Benefits	364,945	405,822	404,500
Operations	222,292	233,008	450,000
Capital	329,026	1,553,753	2,385,250
Debt Service	208,047	405,222	161,507
Transfers			

REVENUE & EXPENDITURE PER FUND					
	FY20	FY21	FY22		
	Actual	Actual	Budgeted		
Total Expenditures	1,124,309	2,597,805	3,401,257		
Balance:	794,445	415,755	626,093		
NOTES:					
		Cash Balance:	4,321,838		
		Remaining Cash:	4,947,931		
5310 - Sewer Utility					
Total Revenues	4,782,003	2,340,971	2,044,500		
Expenditures					
Personnel & Benefits	372,631	428,096	476,650		
Operations	228,072	220,200	353,678		
Capital	2,546,543	740,492	869,920		
Debt Service	659,642	717,669	821,876		
Transfers					
Total Expenditures	3,806,888	2,106,457	2,522,123		
Balance:	975,115	234,513	(477,623)		
NOTES:					
		Cash Balance:	4,372,027		
		Remaining Cash:	3,894,404		
5410 - Solid Waste Utility					
Total Revenues	714,786	810,914	762,000		
Expenditures					
Personnel & Benefits	445,395	516,898	568,900		
Operations	104,180	123,111	150,224		
Capital	27,161	313,675	230,500		
Debt Service					
Transfers					
Total Expenditures	576,736	953,684	949,624		
Balance:	138,050	(142,770)	(187,624)		
NOTES:					
		Cash Balance:	593,753		
		Remaining Cash:	406,129		
5710 - Street Sweeping					
Total Revenues	164,445	157,836	249,836		
Expenditures					
Personnel & Benefits	89,470	117,637	135,200		
Operations	29,493	37,009	55,900		
Capital	10,289	199,199	16,100		
Total Expenditures	129,251	353,846	207,200		
Balance:	35,194	(196,010)	42,636		
NOTES:					
		Cash Balance:	236,165		
		Remaining Cash:	278,801		
Fiduciary Funds (Trust)					
Fiduciary Funds (Agency)					
7120 - Fire Disability					
Total Revenues	75,921	102,172	73,113		
Expenditures					
Operations	85,000	85,000	85,000		
Total Expenditures	85,000	85,000	85,000		
Balance:	(9,079)	17,172	(11,887)		
NOTES:					
		Cash Balance:	12,765		
		Remaining Cash:	878		
TOTALS					
Total Revenues	11,964,425	11,579,194	12,923,217		

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	
	Actual	Actual	Budgeted	
1000 - General Fund				
Total Revenues	2,181,669	2,185,756	2,442,662	
Expenditures				
Personnel & Benefits	1,255,729	1,198,394	1,587,157	
Operations	901,068	798,025	1,063,782	
Capital	115,754	122,320	133,000	
Debt Service				
Transfers	663,500	93,500	50,000	
Total Expenditures	2,936,051	2,212,239	2,833,939	
Balance:	(754,382)	(26,483)	(391,277)	
NOTES:				
		Cash Balance:	1,217,586	
		Remaining Cash:	826,309	
2170-Airport				
Total Revenues	19,686	31,447	18,878	
Expenditures				
Operations	19,598	19,598	34,500	
Total Expenditures	19,598	19,598	34,500	
Balance:	88	11,849	(15,622)	
NOTES:				
		Cash Balance:	17,939	
		Remaining Cash:	2,317	
2190 - Comprehensive Liability				
Total Revenues	27,768	62,433	77,389	
Expenditures				
Operations	44,841	45,841	72,582	
Total Expenditures	44,841	45,841	72,582	
Balance:	(17,073)	16,592	4,807	
NOTES:				
		Cash Balance:	(3,374)	
		Remaining Cash:	1,433	
2220 - Library Levy				
Total Revenues	85,496	125,766	117,287	
Expenditures				
Operations	100,000	100,000	145,000	
Total Expenditures	100,000	100,000	145,000	
Balance:	(14,504)	25,766	(27,713)	
NOTES:				
		Cash Balance:	30,000	
		Remaining Cash:	2,287	
2260 - Storm Disaster				
Total Revenues	5,246	5,826	5,566	
Expenditures				
Operations	0	9,125	29,000	
Total Expenditures	0	9,125	29,000	
Balance:	5,246	(3,299)	(23,434)	
NOTES:				
		Cash Balance:	23,520	
		Remaining Cash:	86	
2370 - PERS-Employer Contribution				
Total Revenues	73,892	118,019	234,224	
Expenditures				
Personnel & Benefits	88,299	95,420	257,950	
Total Expenditures	88,299	95,420	257,950	

REVENUE & EXPENDITURE PER FUND				
	FY20	FY21	FY22	
	Actual	Actual	Budgeted	
Balance:	(14,407)	22,599	(23,726)	
NOTES:				
		Cash Balance:	27,520	
		Remaining Cash:	3,794	
2371 - Employer Contribution Group Health				
Total Revenues	247,673	311,186	280,490	
Expenditures				
Personnel & Benefits	241,062	224,837	338,100	
Total Expenditures	241,062	224,837	338,100	
Balance:	6,612	86,349	(57,610)	
NOTES:				
		Cash Balance:	59,034	
		Remaining Cash:	1,424	
2565 City Wide Street Maintenance				
Total Revenues	237,493	243,759	352,100	
Expenditures				
Personnel & Benefits	183,437	180,486	226,800	
Operations	78,405	99,947	119,000	
Capital	24,221	10,909	0	
Total Expenditures	286,063	291,342	345,800	
Balance:	(48,570)	(47,583)	6,300	
NOTES:				
		Cash Balance:	101,299	
		Remaining Cash:	107,599	
2566 Snow Removal				
Total Revenues	317,574	128,802	130,035	
Expenditures				
Personnel & Benefits	69,233	86,442	108,350	
Operations	9,688	8,999	29,250	
Capital	105,727	32,532	45,500	
Total Expenditures	184,648	127,973	183,100	
Balance:	132,926	829	(53,065)	
NOTES:				
		Cash Balance:	(1,470)	
		Remaining Cash:	(54,535)	
2890 - Oil/Gas Severance				
Total Revenues	27,311	135,284	275,550	
Expenditures				
Operations	94,717	49,452	227,500	
Capital	0	0	0	
Transfers	0	0	207,500	
Total Expenditures	94,717	49,452	435,000	
Balance:	(67,406)	85,832	(159,450)	
NOTES:				
		Cash Balance:	443,188	
		Remaining Cash:	283,738	
5210 - Water Utility				
Total Revenues	1,918,754	3,013,561	4,027,350	
Expenditures				
Personnel & Benefits	364,945	405,822	409,500	
Operations	222,292	233,008	450,000	
Capital	329,026	1,563,753	2,385,250	
Debt Service	208,047	405,222	161,507	
Transfers				

REVENUE & EXPENDITURE PER FUND					
	FY20	FY21	FY22		
	Actual	Actual	Budgeted		
Total Expenditures	1,124,309	2,597,805	3,406,257		
Balance:	794,445	415,755	621,093		
NOTES:					
		Cash Balance:	4,321,838		
		Remaining Cash:	4,942,931		
5310 - Sewer Utility					
Total Revenues	4,782,003	2,340,971	2,044,500		
Expenditures					
Personnel & Benefits	372,631	428,096	479,650		
Operations	228,072	220,200	353,678		
Capital	2,546,543	740,492	869,920		
Debt Service	659,642	717,669	821,876		
Transfers					
Total Expenditures	3,806,888	2,106,457	2,525,123		
Balance:	975,115	234,513	(480,623)		
NOTES:					
		Cash Balance:	4,372,027		
		Remaining Cash:	3,891,404		
5410 - Solid Waste Utility					
Total Revenues	714,786	810,914	762,000		
Expenditures					
Personnel & Benefits	445,395	516,898	573,900		
Operations	104,180	123,111	150,224		
Capital	27,161	313,675	230,500		
Debt Service					
Transfers					
Total Expenditures	576,736	953,684	954,624		
Balance:	138,050	(142,770)	(192,624)		
NOTES:					
		Cash Balance:	593,753		
		Remaining Cash:	401,129		
5710 - Street Sweeping					
Total Revenues	164,445	157,836	249,836		
Expenditures					
Personnel & Benefits	89,470	117,637	136,700		
Operations	29,493	37,009	55,900		
Capital	10,289	199,199	16,100		
Total Expenditures	129,251	353,846	208,700		
Balance:	35,194	(196,010)	41,136		
NOTES:					
		Cash Balance:	236,165		
		Remaining Cash:	277,301		
Fiduciary Funds (Trust)					
Fiduciary Funds (Agency)					
7120 - Fire Disability					
Total Revenues	75,921	102,172	73,113		
Expenditures					
Operations	85,000	85,000	85,000		
Total Expenditures	85,000	85,000	85,000		
Balance:	(9,079)	17,172	(11,887)		
NOTES:					
		Cash Balance:	12,765		
		Remaining Cash:	878		
TOTALS					
Total Revenues	11,964,425	11,579,194	12,923,217		

City of Sidney
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

Item e.

Assessed Valuation	638,091,359.00			Fiscal Year 2022-23
Tax Valuation	10,632,918.00			
1 Mill Yields (10)	10,632.91			

*Column (3) Total Requirements must equal Column (8) Total Resources

Fund #	Fund Name	(1)	(2)	(3)=(1)+(2) *should equal column (8)	(4) Cash Available (Less current liabilities)	(5) Non-Tax Revenues	(6)=(9)X(10) Property Tax Revenues	(7)=(5)+(6) Total Revenues	(8)=(4)+(7) *should equal column (3) Total Resources	(9)=(6)/(10) Mill Levy	(10)=(4)-(1)+(7) Estimated Ending Cash Balance	
		Appropriation	Budgeted Cash Reserve	Total Requirements	Total Liabilities	Total Revenues	Total Revenues	Total Revenues	Total Resources	Mill Levy		
1000	General	2,857,514	792,101	3,649,615	1,217,586	1,517,493	914,537	2,432,029	3,649,615	86.01	792,101	
2170	Airport	34,500	2,317	36,817	17,939	270	18,608	18,878	36,817	1.75	2,317	
2190	Comprehensive Liability	72,582	1,433	74,015	-3,374	300	77,089	77,389	74,015	7.25	1,433	
2220	Library Levy	145,000	2,287	147,287	30,000	325	116,962	117,287	147,287	11.00	2,287	
2260	Storm Disaster	29,000	86	29,086	23,520	250	5,316	5,566	29,086	0.50	86	
2370	PERS-Employer Contribution	261,450	10,927	272,377	27,520	300	244,557	244,857	272,377	23.00	10,927	
2371	Employer Cont Group Health	338,100	1,424	339,524	59,034	25,300	255,190	280,490	339,524	24.00	1,424	
7120	Fire Relief Agency	85,000	878	85,878	12,765	17,290	55,823	73,113	85,878	5.25	878	
TOTAL		3,823,146	811,453	4,634,599	1,384,991	1,561,528	1,688,081	3,249,608	4,634,599	158.76	811,453	158.76
										149.82	158.76	

Non-Tax Revenues

	General	Airport	Comp Liab	Library	Emp Health	PERS	Fire Relief	Total
Personal Property Taxes	20,000							
P&I	5,000	20	50	75	50	50	40	5,285
PILT	50							50
Local Grants								0
State Entitlement	939,187							939,187
License & Permits	109,106							109,106
Video Machine	26,500							26,500
Charges for Service	14,100							14,100
Fire Protection & Road Rep	0							0
Pool	45,000							45,000
Court Fines	240,000							240,000
Misc	81,150				25,000		17,000	123,150
Investment Earnings	3,400	250	250	250	250	250	250	4,900
Oil & Gas	0							0
Richland County Allocation	25,000							25,000
Transfers from General	0							0
Transfers from Revolving	0							0
Other Financing Sources	9,000							9,000
State Insurance Prem App	0						0	0
Total	1,517,493	270	300	325	25,300	300	17,290	1,561,278

City of Sidney
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

Item e.

Assessed Valuation	638,091,359.00			Fiscal Year 2022-23
Tax Valuation	10,632,918.00			
1 Mill Yields (10)	10,632.91			

*Column (3) Total Requirements must equal Column (8) Total Resources

Fund #	Fund Name	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(9)X(10)	(7)=(5)+(6)	(8)=(4)+(7)	(9)=(6)/(10)	(10)=(4)-(1)+(7)
		Appropriation	Budgeted Cash Reserve	*should equal column (8) Total Requirements	Cash Available (Less current liabilities)	Non-Tax Revenues	Property Tax Revenues	Total Revenues	*should equal column (3) Total Resources	Mill Levy	Estimated Ending Cash Balance
1000	General	2,934,924	714,691	3,649,615	1,217,586	1,517,493	914,537	2,432,029	3,649,615	86.01	714,691
2170	Airport	34,500	2,317	36,817	17,939	270	18,608	18,878	36,817	1.75	2,317
2190	Comprehensive Liability	72,582	1,433	74,015	-3,374	300	77,089	77,389	74,015	7.25	1,433
2220	Library Levy	145,000	2,287	147,287	30,000	325	116,962	117,287	147,287	11.00	2,287
2260	Storm Disaster	29,000	86	29,086	23,520	250	5,316	5,566	29,086	0.50	86
2370	PERS-Employer Contribution	270,550	1,827	272,377	27,520	300	244,557	244,857	272,377	23.00	1,827
2371	Employer Cont Group Health	338,100	1,424	339,524	59,034	25,300	255,190	280,490	339,524	24.00	1,424
7120	Fire Relief Agency	85,000	878	85,878	12,765	17,290	55,823	73,113	85,878	5.25	878
TOTAL		3,909,656	724,943	4,634,599	1,384,991	1,561,528	1,688,081	3,249,608	4,634,599	158.76	724,943
										149.82	158.76

Non-Tax Revenues

	General	Airport	Comp Liab	Library	Emp Health	PERS	Fire Relief	Total
Personal Property Taxes	20,000							20,000
P&I	5,000	20	50	75	50	50	40	5,285
PILT	50							50
Local Grants								0
State Entitlement	939,187							939,187
License & Permits	109,106							109,106
Video Machine	26,500							26,500
Charges for Service	14,100							14,100
Fire Protection & Road Rep	0							0
Pool	45,000							45,000
Court Fines	240,000							240,000
Misc	81,150				25,000		17,000	123,150
Investment Earnings	3,400	250	250	250	250	250	250	4,900
Oil & Gas	0							0
Richland County Allocation	25,000							25,000
Transfers from General	0							0
Transfers from Revolving								0
Other Financing Sources	9,000							9,000
State Insurance Prem App							0	0
Total	1,517,493	270	300	325	25,300	300	17,290	1,561,278

City of Sidney
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

Item e.

Assessed Valuation	638,091,359.00			Fiscal Year 2022-23
Tax Valuation	10,632,918.00			
1 Mill Yields (10)	10,632.91			

*Column (3) Total Requirements must equal Column (8) Total Resources

Fund #	Fund Name	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(9)X(10)	(7)=(5)+(6)	(8)=(4)+(7)	(9)=(6)/(10)	(10)=(4)-(1)+(7)
		Appropriation	Budgeted Cash Reserve	*should equal column (8) Total Requirements	Cash Available (Less current liabilities)	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Estimated Ending Cash Balance
1000	General	2,800,564	865,000	3,665,564	1,217,586	1,517,493	930,486	2,447,979	3,665,564	87.51	865,000
2170	Airport	34,500	2,317	36,817	17,939	270	18,608	18,878	36,817	1.75	2,317
2190	Comprehensive Liability	72,582	1,433	74,015	-3,374	300	77,089	77,389	74,015	7.25	1,433
2220	Library Levy	145,000	2,287	147,287	30,000	325	116,962	117,287	147,287	11.00	2,287
2260	Storm Disaster	29,000	86	29,086	23,520	250	5,316	5,566	29,086	0.50	86
2370	PERS-Employer Contribution	254,450	1,978	256,428	27,520	300	228,608	228,908	256,428	21.50	1,978
2371	Employer Cont Group Health	338,100	1,424	339,524	59,034	25,300	255,190	280,490	339,524	24.00	1,424
7120	Fire Relief Agency	85,000	878	85,878	12,765	17,290	55,823	73,113	85,878	5.25	878
TOTAL		3,759,196	875,403	4,634,599	1,384,991	1,561,528	1,688,081	3,249,608	4,634,599	158.76	875,403
										149.82	158.76

Non-Tax Revenues

	General	Airport	Comp Liab	Library	Emp Health	PERS	Fire Relief	Total
Personal Property Taxes	20,000							20,000
P&I	5,000	20	50	75	50	50	40	5,285
PILT	50							50
Local Grants								0
State Entitlement	939,187							939,187
License & Permits	109,106							109,106
Video Machine	26,500							26,500
Charges for Service	14,100							14,100
Fire Protection & Road Rep	0							0
Pool	45,000							45,000
Court Fines	240,000							240,000
Misc	81,150				25,000		17,000	123,150
Investment Earnings	3,400	250	250	250	250	250	250	4,900
Oil & Gas	0							0
Richland County Allocation	25,000							25,000
Transfers from General	0							0
Transfers from Revolving								0
Other Financing Sources	9,000							9,000
State Insurance Prem App							0	0
Total	1,517,493	270	300	325	25,300	300	17,290	1,561,278

City of Sidney
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

Item e.

Assessed Valuation 638,091,359.00 Fiscal Year 2022-23
Tax Valuation 10,632,918.00
1 Mill Yields (10) 10,632.91

*Column (3) Total Requirements must equal Column (8) Total Resources

Fund #	Fund Name	(1)	(2)	(3)=(1)+(2) *should equal column (8)	(4) Cash Available (Less current liabilities)	(5) Non-Tax Revenues	(6)=(9)X(10) Property Tax Revenues	(7)=(5)+(6) Total Revenues	(8)=(4)+(7) *should equal column (3) Total Resources	(9)=(6)/(10) Mill Levy	(10)=(4)-(1)+(7) Estimated Ending Cash Balance
		Appropriation	Budgeted Cash Reserve	Total Requirements							
1000	General	2,833,939	826,309	3,660,248	1,217,586	1,517,493	925,169	2,442,662	3,660,248	87.01	826,309
2170	Airport	34,500	2,317	36,817	17,939	270	18,608	18,878	36,817	1.75	2,317
2190	Comprehensive Liability	72,582	1,433	74,015	-3,374	300	77,089	77,389	74,015	7.25	1,433
2220	Library Levy	145,000	2,287	147,287	30,000	325	116,962	117,287	147,287	11.00	2,287
2260	Storm Disaster	29,000	86	29,086	23,520	250	5,316	5,566	29,086	0.50	86
2370	PERS-Employer Contribution	257,950	3,794	261,744	27,520	300	233,924	234,224	261,744	22.00	3,794
2371	Employer Cont Group Health	338,100	1,424	339,524	59,034	25,300	255,190	280,490	339,524	24.00	1,424
7120	Fire Relief Agency	85,000	878	85,878	12,765	17,290	55,823	73,113	85,878	5.25	878
TOTAL		3,796,071	838,528	4,634,599	1,384,991	1,561,528	1,688,081	3,249,608	4,634,599	158.76	838,528
										149.82	158.76

Non-Tax Revenues

	General	Airport	Comp Liab	Library	Emp Health	PERS	Fire Relief	Total
Personal Property Taxes	20,000							20,000
P&I	5,000	20	50	75	50	50	40	5,285
PILT	50							50
Local Grants								0
State Entitlement	939,187							939,187
License & Permits	109,106							109,106
Video Machine	26,500							26,500
Charges for Service	14,100							14,100
Fire Protection & Road Rep	0							0
Pool	45,000							45,000
Court Fines	240,000							240,000
Misc	81,150				25,000		17,000	123,150
Investment Earnings	3,400	250	250	250	250	250	250	4,900
Oil & Gas	0							0
Richland County Allocation	25,000							25,000
Transfers from General	0							0
Transfers from Revolving								0
Other Financing Sources	9,000							9,000
State Insurance Prem App							0	0
Total	1,517,493	270	300	325	25,300	300	17,290	1,561,278