

# 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, <u>with masks encouraged when social</u> <u>distancing cannot be accomplished</u>. 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

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\* 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

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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.

		2023 Rate			
Туре	2022	Increase	2023	Final 2023	Yearly Cost
Employee Employee and Spouse Employee and Child Employee and Family	\$720.01 \$1,440.03 \$1,260.43 \$1,980.44	3%\$ 3%\$ 3%\$ 3%\$	43.20 37.81	\$ 1,483.23 \$ 1,298.24	<ul> <li>\$ 8,899.32</li> <li>\$ 17,798.77</li> <li>\$ 15,578.91</li> <li>\$ 24,478.24</li> </ul>

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 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); <u>Code of Federal Regulations (CFR), Title</u> <u>29 – Labor</u>

### 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.

						Y	ea	rly Cost	Со	mpariso	n							
	FY	21-22	Op	otion A	Diff	erence	0	ption B	Dif	ference	0	ption C	Dif	ference	0	ption D	Dif	ference
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
									\$	1.00			\$	2			\$	2
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

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REVENUE & EX	REVENUE & EXPENDITURE PER FUND FY20 Actival	FY21 Actual	FY22 Budnatad
1000 - General Fund Total Revenues	2.181.669	2.185.756	2.432.029
			2425256
Expenditures Personnel & Benefits	1 255 729	1 198 394	1 688 142
Operations	901,068	798,025	1,063,782
Capital Deht Service	115,754	122,320	133,000
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)
NOIES		Cash Balance: Remaining Cash:	1,217,586 714.691
2170-Airport	STATISTICS STATISTICS		St. Environment
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)
NOLES	0	Cash Balance:	17,939
	Ren	<mark>Remaining Cash:</mark>	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	<b>4,807</b>
NOI ES:		Cash Balance:	(3,374)
	Ren	Remaining Cash:	1,433
2220 - Library Levy Total Revenues	85,496	125,766	117,287
Expenditures			
Uperations Total Expenditures	100,000	100,000	145,000 145,000
Balance:	(14,504)	25,766	(27,713)
NOTES:	C	Cash Balance: <mark>Remaining Cash:</mark>	30,000 2,287
2260 - Storm Disaster	The second s	Water Area St	
Total Revenues	5,246	5,826	5,566
Expenditures		0 175	000.00
Total Expenditures	0	9,125	29,000
Balance:	5,246	(3,299)	(23,434)
NOTES:	0	Cash Balance:	23.520
	Ren	Remaining Cash:	86
2370 - PERS-Employer Contribution Total Revenues	73,892	118,019	244,857
Expenditures			
Personnel & Benefits Total Expenditures	88,299 88.299	95,420 95,420	270,550 270,550

REVENUE & EXPENDITURE	ENDITURE PER FUND	EV01	EV33
	Actual	Actual	г ү ∠∠ Budgeted
Balance:	(14,407)	22,599	(25,693)
MOLES.	( Rer	Cash Balance: <mark>Remaining Cash:</mark>	27,520 1,827
2371 - Employer Contribution Group Health			Service Services
Total Revenues	247,673	311,186	280,490
Expenditures Personnel & Benefits Total Expenditures	241,062 241,062	224,837 <b>224,837</b>	338,100 <b>338,100</b>
Balance: NOTES:	6,612	86,349	(57,610)
	Rer	Cash Balance: <mark>Remaining Cash:</mark>	59,034 1,424
2565 City Wide Street Maintenance Total Revenues	237,493	243,759	352,100
Expenditures		007 007	
Operations	103,437 78,405	160,460 99,947	119,000
Capital Total Expenditures	24,221 286,063	10,909 <b>291,342</b>	0 349,000
Balance:	(48,570)	(47,583)	3,100
NOI ES:	Rer	Cash Balance: <mark>Remaining Cash:</mark>	101,299 104,399
2566 Snow Removal Total Revenues	317,574	128,802	130,035
Expenditures			
Operations Capital	09,233 9,688 105 777	80,442 8,999 37 537	109,375 29,250 45,500
Total Expenditures	184,648	127,973	184,125
Balance:	132,926	829	(54,090)
NOTES:	Ren	Cash Balance: <mark>Remaining Cash:</mark>	(1,470) (55,560)
2890 - Oil/Gas Severance Total Revenues	27,311	135,284	275,550
Expenditures			
Capital	0	49,452	227,500
Transfers Total Expenditures	0 94,717	0 49,452	207,500 435,000
Balance:	(67 406)	85 823	(150 AED)
NOTES:		Cash Balance: Remaining Cash:	443,188 283,738
5210 - Water Utility Total Revenues	1,918,754	3,013,561	4,027,350
Expenditures			
Personnel & Benefits Operations Capital	364,945 222,292 329,026	405,822 233,008 1.553,753	416,000 450,000 2.385.250
Debt Service Transfers	208,047	405,222	161,507

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REVENUE & EXPE	REVENUE & EXPENDITURE PER FUND	FCV7	
Total Expenditures	Actual 1,124,309	Actual 2,597,805	Budgeted 3,412,757
Balance:	794,445	415,755	614,593
NOTES:	C	Cash Balance: <mark>Remaining Cash:</mark>	4,321,838 4,936,431
5310 - Sewer Utility Total Revenues	4,782,003	2,340,971	2,044,500
Expenditures			
Personnel & Benefits Operations	372,631 228,072	428,096 220,200	490,650 353,678
Capital Debt Service	2,546,543 659,642	740,492 717,669	869,920 821,876
Transfers Total Expenditures	3,806,888	2,106,457	2.536.123
Balance:	975,115	234,513	(491,623)
NOTES:	C	Cash Balance: <mark>Remaining Cash:</mark>	4,372,027 3,880,404
5410 - Solid Waste Utility Total Revenues	714,786	810,914	762,000
Expenditures	100 11		
Personnel & benefits Operations	445,395 104,180	516,898 123,111	589,900 150,224
Capital Debt Service Transfers	27,161	313,675	230,500
Total Expenditures	576,736	953,684	970,624
Balance:	138,050	(142,770)	(208,624)
NOIES	C	Cash Balance: <mark>Remaining Cash:</mark>	593,753 385,129
5710 - Street Sweeping			
Total Revenues	164,445	157,836	249,836
Expenditures Personnel & Benefits Operations Capital	89,470 29,493 10,289	117,637 37,009 199,199	139,500 55,900 16,100
Total Expenditures	129,251	353,846	211,500
Balance:	35,194	(196,010)	38,336
	Rem	Cash Balance: <mark>Remaining Cash:</mark>	236,165 274,501
Fiduciary Funds (Trust) Fiduciary Funds (Agency) 7120 - Fire Disability			0.000
Total Revenues	75,921	102,172	73,113
Expenditures Operations Total Expenditures	85,000 85,000	85,000 85,000	85,000 85,000
Balance:	(9,079)	17,172	(11,887)
NOTES:	Rem	Cash Balance: <mark>Remaining Cash:</mark>	12,765 878
TOTALS			
Total Revenues	11,964,425	11,579,194	12,923,217

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REVENUE & EXF	REVENUE & EXPENDITURE PER FUND FY20 Actual	FY21 Actual	FY22 Blindnafad
1000 - General Fund	2000		nageren
Total Revenues	2,181,669	2,185,756	2,432,029
Expenditures			
Personnel & Benefits	1,255,729	1,198,394	1,610,732
Capital	901,068 115.754	122.320	1,063,782
Debt Service			
Total Expenditures	663,500 2,936,051	93,500 2,212,239	50,000 2,857,514
Balance:	(754,382)	(26,483)	(425,485)
NOTES:	Cas	Cash Balance:	1,217,586
2470 Airmore	Remai	Remaining <mark>Cash:</mark>	792,101
Total Revenues	19,686	31,447	18,878
Expenditures			
Operations Total Expenditures	19,598 19,598	19,598 19,598	34,500 34,500
Balance:	88	11,849	(15,622)
NOTES:	e.	ch Ralanco.	17 030
	Remaini	Casil balance: Remaining Cash:	2,317
2190 - Comprehensive Liability Total Revenues	27 768	62 433	77 389
	8	77t 10	600 <sup>6</sup> 1 1
Expenditures Operations	44,841	45,841	72.582
Total Expenditures	44,841	45,841	72,582
Balance:	(17,073)	16,592	4,807
NOIES	Cas	Cash Balance:	(3,374)
	Remai	Remaining Cash:	1,433
2220 - Library Levy Total Revenues	85.496	125.766	117.287
Expenditures		00104	104(11)
Operations	100,000	100,000	145,000
i orai Experimentes	100,000	100,000	145,000
Balance:	(14,504)	25,766	(27,713)
	Cas	Cash Balance: <mark>Remaining Cash:</mark>	30,000 2,287
2260 - Storm Disaster			
	0,240 D	978,c	5,566
Experiations	0	9,125	29,000
Total Expenditures	0	9,125	29,000
Balance:	5,246	(3,299)	(23,434)
	Cas	Cash Balance: Remaining Cash:	23,520 86
			8
2370 - PERS-Employer Contribution Total Revenues	73,892	118,019	244,857
Expenditures Dersonnel & Benefits	000 88	05 420	764 4E0
Total Expenditures	88,299	95,420	261,450

REVENUE & EXP	REVENUE & EXPENDITURE PER FUND FY20	FY21	FY22
	Actual	Actual	Budgeted
Balance:	(14,407)	22,599	(16,593)
NO IEG.	( Rer	Cash Balance: Remaining Cash:	27,520 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: NOTES	6,612	86,349	(57,610)
	Ren	Cash Balance: <mark>Remaining Cash:</mark>	59,034 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 Capital Total Expenditures	78,405 24,221 286 A63	99,947 10,909 201 342	119,000 346 800
Ralanco:	140 5101	(47 502)	10 <sup>000</sup>
NOTES:	(40,070)	(41, 303)	0,000 0,000
	Ren	Cash Balance: <mark>Remaining Cash:</mark>	101,299 106,599
2566 Snow Removal Total Revenues	317,574	128,802	130,035
Expenditures			
Personnel & Benefits Operations	69,233 9,688	86,442 8,999	108,350 29,250
Capital Total Expenditures	105,727 184,648	32,532 127,973	45,500 183,100
Balance:	132,926	829	(53,065)
NOIES:	Ren	Cash Balance: <mark>Remaining Cash:</mark>	(1,470) (54,535)
2890 - Oil/Gas Severance Total Revenues	27,311	135,284	275,550
Expenditures			
Operations Capital	94,717 0	49,452 0	227,500
Total Expenditures	94,717	0 49,452	207,500 <b>435,000</b>
Balance:	(67,406)	85,832	(159,450)
NOTES:	C	Cash Balance: Remaining Cash:	443,188 283,738
5210 - Water Utility Total Revenues	1.918.754	3.013.561	4 027 350
Fynenditures		200	222
Personnel & Benefits Operations Capital	364,945 222,292 329 026	405,822 233,008 1 553 753	416,000 450,000 2385 250
Debt Service Transfers	208,047	405,222	161,507

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REVENUE & EXPEN	REVENUE & EXPENDITURE PER FUND		
Total Expenditures	Actual 1,124,309	Actual <b>2,597,805</b>	Budgeted 3,412,757
Balance:	794,445	415,755	614,593
NOTES:	R	Cash Balance: <mark>Remaining Cash:</mark>	4,321,838 4,936,431
5310 - Sewer Utility			
Total Revenues	4,782,003	2,340,971	2,044,500
Expenditures	103 076	200 904	10E 1ED
Operations	228,072	220,200	485,150 353,678
Capital Deht Service	2,546,543 659 642	740,492	869,920 821 876
Transfers	1000	200'11	010,120
I otal Expenditures	3,806,888	2,106,457	2,530,623
Balance:	975,115	234,513	(486,123)
NO LES.	Re	Cash Balance: <mark>Remaining Cash:</mark>	4,372,027 3,885,904
5410 - Solid Waste Utility	30F 4 4 F	040	
rotal revenues Exnemitines	/14,/86	810,914	762,000
Personnel & Benefits	445,395	516,898	579,400
Operations Capital	104,180 27,161	123,111 313,675	150,224 230.500
Debt Service Transfers			
Total Expenditures	576,736	953,684	960,124
Balance:	138,050	(142,770)	(198,124)
NOTES:	ď	Cash Balance: Bemaining Cash.	593,753 305 670
6710 - Stroot Swooning			000,000
Total Revenues	164,445	157,836	249,836
Expenditures Personnel & Benefits	89.470	117.637	139.500
Operations	29,493	37,009	55,900 16,100
Total Expenditures	129,251	353,846	211,500
Balance:	35,194	(196,010)	<mark>38,336</mark>
	Re	Cash Balance: <mark>Remaining Cash:</mark>	236,165 274,501
Fiduciary Funds (Trust) Fiduciary Funds (Agency)			
7120 - Fire Disability Total Revenues	75,921	102,172	73,113
Expenditures			
Operations Total Expenditures	85,000 85,000	85,000 <b>85,000</b>	85,000 85,000
Balance:	(9,079)	17,172	(11,887)
NOTES:	Re	Cash Balance: Remaining Cash:	12,765 878
TOTALS			
Total Revenues	11,964,425	11,579,194	12,923,217

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1000 - General Fund Total Revenues Expenditures Expenditures Capital Debt Service Transfers Transfers Transfers Total Expenditures Balance: NOTES: NOTES: Coperations Capital Debt Service Debt Service Debt Service Debt Service Debt Service Transfers Total Expenditures Coperations Total Expenditures		9 2,185,756 9 1,198,394 8 798,025 4 122,320 1 2,212,329 2 (26,483) 2 (26,483) 2 (26,483) 2 (11,849 8 19,598 8 19,598 8 19,598 8 19,598 8 19,598 8 19,598 8 19,598 8 19,598 8 231,447 6 31,447 7 31,447 7 31,447 8 19,598 8 231,447 8 231,447 8 231,447 8 231,447 8 231,447 8 231,447 8 231,447 8 231,447 8 231,447 8 231,443 8 231,443 8 231,447 8 231,447 8 231,447 8 231,443 8 231,447 8 231,447 8 231,447 8 231,447 8 231,447 8 231,447 8 231,447 8 231,447 8 231,447 8 231,443 8 231,447 8 231,447 8 231,558 8 231,5588 8 231,5588 8 231,5588 8 231,5588 8 231,5588 8 231,5588 8 231,5588 8 231,5588 8 231,5588	2,447,979 2,447,979 2,447,979 133,000 50,000 2,800,564 (352,586) 1,217,586 865,000 34,5000 34,500 34,500 34,500 34,5000 34,500 34,500 34,5000 34,500 34,500 34,5000 34,500 34,500 34,50000 34,50000 34,50000 34,50000 34,50000 34,50000 34,500000 34,5000000 34,5000000000000000000000000000000000000
		2, 103, 130 1, 198, 394 798, 025 122, 320 93, 500 93, 500 2, 212, 239 2, 212, 239 126, 483) (26, 483) 2, 212, 239 126, 483) 2, 212, 239 13, 508 19, 598 19, 487 19, 598 19, 598	2,441,513 1,063,782 1,063,782 133,000 50,000 2,800,564 (352,586) 1,217,586 (352,586) 1,217,586 865,000 34,5000 34,5000 34,5000 34,500 34,50000 34,50000 34,50000 34,50000 34,50000 34,50000 34,50000 34,500000 34,500000 34,50000000 34,5000000000000000000000000000000000000
		1,198,394 798,025 122,320 93,500 2,212,239 (26,483) (26,483) (26,483) 31,447 31,447 19,598 19,598 19,598 19,598 19,598 ash Balance: ash Balance: ash Balance: ash Balance:	1,553,782 1,063,782 133,000 50,000 2,800,564 (352,586) 1,217,586 865,000 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500
		798,025 798,025 93,500 2,212,239 (26,483) (26,483) 31,447 31,447 19,598 19,598 19,598 19,598 ash Balance: ash Balance: ash Balance: ash Balance: ash Balance:	1,063,782 1,063,782 50,000 2,800,564 (352,586) 1,217,586 865,000 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500
0 0 0 0 0		122,320 93,500 2,212,239 (26,483) (26,483) (26,483) 31,447 31,447 19,598 19,598 19,598 19,598 19,598 19,598 31,447 ash Balance: ash Bal	133,000 50,000 2,800,564 (352,586) 1,217,586 865,000 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500
0 0 0 0 0		93,500 2,212,239 (26,483) (26,483) ash Balance: ash Balance: 19,598 19,598 19,598 19,598 ash Balance: ash Balance: ash Balance: ash Balance: ash Balance:	50,000 2,800,564 (352,586) 1,217,586 865,000 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500
		2,212,239 (26,483) (26,483) ash Balance: alling Cash: 19,598 19,598 19,598 19,598 19,598 ash Balance: ash Balance: ash Balance: ash Balance:	2,800,564 (352,586) 1,217,586 865,000 18,878 18,878 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500 34,500
		(26,483) ash Balance: alning Cash: 31,447 19,598 19,598 19,598 11,849 ash Balance: ash Balance: ash Balance:	(352,586) 1,217,586 865,000 18,878 18,878 34,500 34,500 34,500 (15,622) (15,622) 2,317 2,317 77,389
		ash Balance: aining Cash: 31,447 19,598 19,598 11,849 ash Balance: ash Balance: aining Cash:	1,217,586 865,000 18,878 34,500 34,500 34,500 (15,622) (15,622) 2,317 2,317 2,317
2170-Airport Total Revenues Expenditures Operations Total Expenditures		31,447 19,598 19,598 11,849 ash Balance: ash Balance: ash Balance:	18,878 34,500 34,500 (15,622) 17,939 2,317 2,317
Expenditures Operations Total Expenditures		19,598 19,598 11,849 ash Balance: ash Balance:	34,500 34,500 34,500 (15,622) 2,317 2,317 2,319 77,389
Operations Total Expenditures		19,598 19,598 11,849 ash Balance: ash Balance: ash ining Cash:	34,500 34,500 (15,622) 17,939 2,317 2,317 77,389
		11,849 ash Balance: naining Cash:	(15,622) 17,939 2,317 2,317
Balance:		ash Balance: <mark>Iaining Cash:</mark>	17,939 2,317 77,389
NOTES:		naining Cash:	2,317 77,389
			77,389
2190 - Comprehensive Liability Total Revenues	27,768	62,433	
Expenditures			
Operations Total Expenditures	44,841 44,841	45,841 45,841	72,582 72,582
Balance:	(17.073)	16.592	4.807
NOTES:			
	Rem	uasn balance: Remaining Cash:	(3,3/4) 1,433
2220 - Library Levy Total Revenues	85.496	125 766	117 287
Fynanditures		22	
Total Expenditures	100,000	100,000 100,000	145,000 145,000
Balance:	(14,504)	25,766	(27,713)
NOTES:	Ö	Cash Balance:	30,000
	Rem	Remaining Cash:	2,287
2260 - Storm Disaster Total Revenues	5,246	5,826	5,566
Expenditures			
Total Expenditures	0	9,125 9,125	29,000
Balance:	5,246	(3,299)	(23,434)
NOTES:	0	Cash Balance:	23,520
	Rem	Remaining Cash:	86
2370 - PERS-Employer Contribution Total Revenues	73,892	118,019	228,908
Expenditures			
Personnel & Benefits Total Expenditures	88,299 88 <b>,299</b>	95,420 95,420	254,450 254,450

Balance:       NOTES:         NOTES:       Salance:         NOTES:       Salarcian         Z371 - Employer Contribution Group Health       Couption         Total Revenues       Expenditures         Expenditures       Personnel & Benefits         Total Expenditures       NOTES:         NOTES:       NOTES:         Street Maintenance       Cotal Revenues         Total Expenditures       Cotal Expenditures         Store Street Maintenance       Cotal Expenditures         Total Expenditures       Cotal Expenditures         Total Expenditures       Coperations         Capital       Capital         Total Expenditures       Capital	Actual (14,407) 247,673 241,062 241,062	7) Actual 22,599 Cash Balance: Remaining Cash:	Budgeted (25,54) 27,52(
Balance:       NOTES:         NOTES:       2371 - Employer Contribution Group Health         Total Revenues       Expenditures         Expenditures       Benefits         Total Expenditures       NOTES:         NOTES:       NOTES:         NOTES:       Sets Street Maintenance         Storal Revenues       Sets Street Maintenance         Storal Revenues       Sets Street Maintenance         Total Revenues       Sets Street Maintenance         Storal Storage	(14,407) Ren 247,673 241,062 241,062	22,599 Cash Balance: naining Cash:	(25,54 27,52
2371 - Employer Contribution Group Health Total Revenues Expenditures Expenditures Total Expenditures Balance: NOTES: NOTES: S655 City Wide Street Maintenance Total Revenues Expenditures Total Expenditures Expenditures Capital Total Expenditures	Ren 247,673 241,062 241,062	Cash Balance: naining Cash:	27,52
2371 - Employer Contribution Group Health Total Revenues Expenditures Total Expenditures Total Expenditures NOTES: NOTES: S565 City Wide Street Maintenance Total Revenues Total Revenues Total Revenues Total Expenditures Derations	247,673 241,062 241,062		16,1
Expenditures Personnel & Benefits Total Expenditures Balance: NOTES: NOTES: NOTES: S65 City Wide Street Maintenance Total Revenues Expenditures Expenditures Capital Total Expenditures	241,062 241,062 241,062	311,186	280 490
Total Expenditures         Balance:         Balance:         NOTES:         NOTES:         S65 City Wide Street Maintenance         Total Revenues         Expenditures         Expenditures         Capital         Total Expenditures         Total Expenditures         Capital         Total Expenditures	241,062 241,062		
Balance: NOTES: S655 City Wide Street Maintenance Total Revenues Expenditures Expenditures Capital Total Expenditures		224,837 <b>224,837</b>	338,100 <b>338,100</b>
2565 City Wide Street Maintenance Total Revenues Expenditures Personnel & Benefits Operations Capital Total Expenditures	6,612	86,349	(57,61(
2565 City Wide Street Maintenance Total Revenues Expenditures Personnel & Benefits Operations Capital Total Expenditures	Ren	Cash Balance: <mark>Remaining Cash:</mark>	59,03 <sup>,</sup> 1,42
Expenditures Personnel & Benefits Operations Capital Total Expenditures	237,493	243,759	352,100
Capital Total Expenditures		007 007	
Total Expenditures	78,405	180,480 99,947 40,000	119,000
	286,063	291,342	342,800
Balance:	(48,570)	(47,583)	9,300
NOTES:	C	Cash Balance: <mark>Remaining Cash:</mark>	101,299 110,599
2566 Snow Removal Total Revenues	317,574	128,802	130,035
Expenditures Personnel & Benefits Operations	69,233 9,688	86,442 8,999	106,850 29,250
Capital Total Expenditures	105,727 <b>184,648</b>	32,532 127,973	45,500 181,600
Balance:	132,926	829	(51,565
NOTES:	Ren	Cash Balance: <mark>Remaining Cash:</mark>	(1,470 (53,035
2890 - Oil/Gas Severance Total Revenues	27,311	135,284	275,550
Expenditures Oberations	04 717	40 452	JUZ EUC
Capital	0	0	
Total Expenditures	94,717	0 49,452	207,500 435,000
Balance:	(67,406)	85,832	(159,45)
	Ren	Cash Balance: <mark>Remaining Cash:</mark>	443,188 283,738
5210 - Water Utility Total Revenues	1,918,754	3,013,561	4,027,350
Expenditures Personnel & Benefits Operations	364,945 222.292	405,822 233.008	404,500
Capital Debt Service	329,026 208,047	1,553,753 405,222	2,385,250

106,850 29,250 45,500 181,600

(1, 470)

275,550

227,500

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207,500 **435,000** 

443,188 283,738

338,100 **338,100** 

59,034 1,424

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101,299 110,599

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27,520 1,978

**REVENUE & EXPENDITURE PER FUND** 

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Total Expenditures	REVENUE & EXPENDITURE FER FUND FY20 Actual 1 124 309	FY21 Actual 2 507 805	FY22 Budgeted
	1,124,303	cU0,186,2	102,101,6
Balance:	794,445	415,755	626,093
	( Rer	Cash Balance: <mark>Remaining Cash:</mark>	4,321,838 4,947,931
5310 - Sewer Utility Total Revenues	COD 007 M	10 01 0 C	
Expenditures	4,782,003	2,340,971	2,044,500
Personnel & Benefits Operations	372,631	428,096	476,650 353 678
Capital Dobt Somico	2,546,543	740,492	869,920
Transfers	003,042	600,111	8/21/8/0
Total Expenditures	3,806,888	2,106,457	2,522,123
Balance:	975,115	234,513	(477,623)
	(	Cash Balance: <mark>Remaining Cash:</mark>	4,372,027 3,894,404
5410 - Solid Waste Utility Total Revenues	714,786	810,914	762,000
Expenditures			
Personnel & Benefits	445,395	516,898	568,900
Capital	27,161	313,675	150,224 230,500
Debt Service Transfers			
Total Expenditures	576,736	953,684	949,624
Balance:	138,050	(142,770)	(187,624)
	Rer	Cash Balance: <mark>Remaining Cash:</mark>	593,753 406,129
5710 - Street Sweeping Total Revenues	164,445	157,836	249,836
Expenditures Personnel & Benefits	89,470	117,637	135,200
Uperations Capital	29,493 10 289	37,009 199 199	55,900 16,100
Total Expenditures	129,251	353,846	207,200
Balance:	35,194	(196,010)	42,636
	C	Cash Balance: <mark>Remaining Cash:</mark>	236,165 278,801
Fiduciary Funds (Trust) Fiduciary Funds (Agency)			
7120 - Fire Disability Total Revenues	75,921	102,172	73,113
Expenditures		200	
Operations Total Expenditures	85,000 85,000	85,000 85,000	85,000 85,000
Balance:	(9,079)	17,172	(11,887)
	Ren	Cash Balance: <mark>Remaining Cash:</mark>	12,765 878
TOTALS			
I otal kevenues	11,964,425	11,579,194	12,923,217

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REVENUE & EXI	REVENUE & EXPENDITURE PER FUND FY20 Actival	FY21 Actual	FY22 Budacted
1000 - General Fund		Jorda	המתקפופת
Total Revenues	2,181,669	2,185,756	2,442,662
Expenditures	COLL LLO T		
Personnel & benefits Operations	901.068	1, 198, 394 798, 025	1,587,157
Capital	115,754	122,320	133,000
Lebt 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
2170 Alimont	Rer	<mark>Remaining Cash:</mark>	826,309
z ro-auport Total Revenues	19,686	31,447	18,878
Expenditures			
Operations Total Expenditures	19,598 19,598	19,598 19,598	34,500 34,500
Balance:	88	11,849	(15,622)
NOTES:		Cash Balance:	17,939
			110'7
2190 - Comprehensive Liability Total Revenues	27,768	62,433	77,389
Expenditures			100
Operations Total Expenditures	44,841 44,841	45,841	72,582
Balance:	(17,073)	16,592	4,807
NOTES:		Cash Balance: Remaining Cash	(3,374) 1 433
			004
2220 - Library Levy Total Revenues	85,496	125,766	117,287
Expenditures	000.004		147 000
Total Expenditures	100,000	100,000	145,000
Balance:	(14,504)	25,766	(27,713)
NOTES:	0	Cash Balance:	30,000
	Rer	Remaining Cash:	2,287
2260 - Storm Disaster Total Revenues	5,246	5,826	5,566
Expenditures			
Operations Total Expenditures	00	9,125 9,125	29,000
Balance:	5,246	(3,299)	(23,434)
NOTES:	Rei	Cash Balance: <mark>Remaining Cash:</mark>	23,520 86
2370 - PERS-Employer Contribution Total Revenues	73,892	118,019	234,224
Expenditures			
Personnel & Benefits Total Expenditures	88,299 88,299	95,420 95,420	257,950 257,950

(14, 407)         22,569         (23           Benefits         247, 573         311, 168         286           Benefits         241, 052         224, 837         383           Benefits         24, 570         86, 349         (5)         352           Benefits         133, 457         180, 486         224         345           Benefits         133, 457         180, 486         226         352           Benefits         133, 451         128, 902         140         275           Benefits         133, 451         128, 902         140         275           Benefits         133, 451         128, 902         140         266         267         263           Benefits         133, 451         135, 743         285         263         261         263           Benefits         133, 451         135, 743         273         263         263           Benefits<		FY20 Actual	FY21 Actual	FY22 Budneted
(14.407)         2.5.59         (2           Phylor Contribution Group Heatth         247,57         311,166         230           Presonnel & Benefis         241,052         224,837         338           Presonnel & Benefis         241,052         224,837         338           Presonnel & Benefis         241,052         224,837         338           Presonnel & Benefis         241,052         244,837         338           Presonnel & Benefis         241,052         244,837         338           Presonnel & Benefis         243,437         160,466         224           Wide Street Maintenance         24,437         340         342           Presonnel & Benefis         24,437         160,466         224           Presonnel & Benefis         24,437         243,732         342           Presonnel & Benefis         24,437         243,732         243,742           Presonnel & Benefis         24,437         243,732         243,742           Presonnel & Benefis         24,437         243,743         140           Presonnel & Benefis         24,432         243,732         243           Presonnel & Benefis         24,432         243,732         243           Presonnel & Benef				בממפנפת
Cash Balance         2 <th2< th="">         2         <th2< th=""> <th2< td=""><td>Balance: NOTES:</td><td>(14,407)</td><td>22,599</td><td>(23,726)</td></th2<></th2<></th2<>	Balance: NOTES:	(14,407)	22,599	(23,726)
Physic Contribution Group Health         247,673         311,186         280           rues         2,41,002         2,44,837         333           rues         6,612         86,349         6,53           rutus         6,512         86,349         6,53           rutus         2,41,002         2,43,759         333           rutus         6,512         86,349         6,53           rutus         2,41,453         2,43,759         352           rutus         2,43,759         343         2,43,759         343           rutus         2,53,54         2,43,759         343         343           rutus         2,74,43         2,43,45         100         343           rutus         2,44,45         2,73,44         128,802         343		C	ash Balance: <mark>aaining Cash:</mark>	27,520 3,794
antitues	2371 - Employer Contribution Group Health			
Tress         6412         244,052         244,837         333           enditures         6,412         86,349         (5)         33           enditures         6,412         86,349         (5)         33           Wide Street Maintenance         237,493         243,759         33           entres         237,493         243,759         345           entres         237,493         243,759         345           entres         237,493         243,759         345           entres         237,493         243,759         345           entres         243,650         243,759         345           entres         23,343         78,466         346         345           entres         243,457         100,900         345         345           enteres         317,574         128,802         100         345           entres         25,734         128,802         345         345 <td>I Otal Revenues</td> <td>241,673</td> <td>311,186</td> <td>280,490</td>	I Otal Revenues	241,673	311,186	280,490
6,612         8,6,349         6,512         8,6,349         6,513           Wide Street Maintenance         237,433         243,759         333           enues         237,433         243,759         333           enues         237,433         243,759         333           rese         133,437         180,448         228           Personnel & Benefits         78,405         180,448         228           Personnel & Benefits         78,405         180,448         228           Personnel & Benefits         28,059         233         345           capital         28,059         233         345           capital         28,050         28,323         345           capital         27,74         128,005         353           capital         317,574         128,005         353           capital         132,526         829         353           capital         132,926         829         363           capital         132,926         829         363           capital         132,926         829         363           enutes         123,926         823         363           enues         132,329 <td>Expenditures Personnel &amp; Benefits Total Expenditures</td> <td>241,062 241,062</td> <td>224,837 <b>224,837</b></td> <td>338,100 <b>338,100</b></td>	Expenditures Personnel & Benefits Total Expenditures	241,062 241,062	224,837 <b>224,837</b>	338,100 <b>338,100</b>
Cash Balance:         Cash Balance:         55           Ives         237,493         243,759         355           enues         23,445         243,759         355           ress         23,445         346         346         355           ress         23,445         346         346         355           ress         23,446         346         346         345           operations         28,506         353,437         345         345           operations         28,606         353,437         345         345           operations         286,063         346         447         447         446           ceptal         23,157         44,570         47,593         456         456           resonal         317,574         123,802         456         456         456           renues         317,574         123,802         456	Balance:	6,612	86,349	(57,610)
Wide Street Maintenance         237,493         243,759         353           enues         183,447         180,486         226           Personnel & Benefits         78,405         99,47         110           Capitalions         28,405         99,47         110           Capitalions         28,6063         291,342         345           Capitalions         281,063         291,342         345           Capitalions         281,063         291,342         345           enditures         (45,570)         (47,583)         6           enditures         (45,570)         (47,583)         6           Monoval         317,574         128,802         130           enditures         (44,68)         127,973         43           enditures         131,574         22,539         26           Personnel & Benefits         69,323         86,442         20           endet         131,577         128,448         127,973         43           endet         184,448         127,973         43         43           endet         123,932         225,532         26         26           Capital         127,91         135,544         2		Ren	ash Balance: <mark>1aining Cash:</mark>	59,034 1,424
Tres         183.437         180.486         226           Personnel & Benefits         784.05         99.446         226           Personnel & Benefits         784.05         345         345           Capital         286.063         291.342         345           Capital         286.063         291.342         345           Capital         286.063         291.342         345           Capital         281.757         (47.563)         6           WRemoval         317.574         128.302         130           Remaining Cash.         317.574         128.302         130           Removal         137.574         128.302         135           Personnel & Benefits         69.233         86.442         168           Personnel & Benefits         69.233         32.35         135           Remaining Cash.         137.574         128.302         165           Personnel & Benefits         69.233         32.35         165           Personnel & Benefits         69.233         135,573         155           Personnel & Benefits         69.442         127.373         155           Cash Balance         137,574         135,573         275 <td>2565 City Wide Street Maintenance Total Revenues</td> <td>237,493</td> <td>243,759</td> <td>352,100</td>	2565 City Wide Street Maintenance Total Revenues	237,493	243,759	352,100
Operations         78,405         99,947         113           Capital         281,003         291,342         345           endflures         286,003         291,342         345           endflures         286,003         291,342         345           remaining Cash:         10,000         45         10           wRemoval         317,574         128,302         10           remaining Cash:         317,574         128,302         10           ress         69,233         86,442         10         10           remaining Cash:         131,574         128,302         10         10           ress         132,326         83,990         26         45           renditions         194,643         127,973         45         10           ress         132,326         82.9         10         10         10           cash Balance:         105,727         32,532         45         10 <td< td=""><td>Expenditures Personnel &amp; Benefits</td><td>183,437</td><td>180,486</td><td>226,800</td></td<>	Expenditures Personnel & Benefits	183,437	180,486	226,800
(43,570)         (47,583)         (47,583)         (6           rest         Cash Balance:         107           w Removal         317,574         128,802         130           enues         317,574         128,802         130           enues         317,574         128,802         130           enues         317,574         128,802         130           enues         317,574         128,802         130           rest         69,33         69,442         36           enditures         9,688         35,339         53           cash Banetits         69,448         127,973         13           enditures         193,648         127,973         13           enditures         132,926         829         53         53           enditures         132,926         829         27         53           enditures         132,926         829         27         53           enditures         132,526         829         27           fast         134,62         27         53         53           enues         135,534         135,534         27           fransfers         94,717	Operations Capital Total Expenditures	78,405 24,221 <b>286,063</b>	99,947 10,909 291,342	119,000 0 345,800
Cash Balance:         101           Remaining Cash:         101           Remaining Cash:         101           rres         317,574         128,802         130           rres         317,574         128,802         130           rres         96,333         86,442         126,802         130           rres         96,838         8,9442         130         131           Personnel & Benefits         96,833         86,442         130         133           Personnel & Benefits         96,333         86,442         133         133           enditures         134,648         127,973         133         133           enditures         134,648         127,973         133         133           enditures         133,926         829         277         143           filters         133,936         450         277         143         275           filters         27,311         135,234         277         143         275           filters         94,717         49,452         277         143         155,234         277           filters         94,717         49,452         273         143         143	Balance:	(48,570)	(47,583)	6,300
w Removal         317,574         128,802         130           anues         317,574         128,802         130           anues         69,233         86,442         166           Operations         0,65,727         32,532         45           operations         132,926         82,942         163           Capital         132,926         83,942         163           Capital         132,926         83,942         163           Capital         132,926         83,942         163           Cast Balance         27,311         135,284         215           Cast Balance         27,311         135,284         215           Cast Balance         167,405         85,832         456           Cast Balance         167,405         84,452         223           Cast Balance         167,405         84,452         233           Cast Balance         167,406	NOTES:	C	ash Balance: <mark>aaining Cash:</mark>	101,299 107,599
Ires         69,233         86,442         108           Personnel & Benefits         9,688         8,999         29           Operations         0,6,727         32,532         45           Inditures         106,727         32,532         45           Inditures         123,926         829         29           Inditures         132,926         829         13           Inditures         132,926         829         15           Inditures         27,311         135,284         27           Inditures         27,311         135,284         27           Inditures         94,717         49,452         28           Inditures         94,717         49,452         27           Inditures         94,717         49,452         27           Intersitions         94,717         49,452         27           Intersitions         94,717         49,452         3	2566 Snow Removal Total Revenues	317,574	128,802	130,035
Personnel & Benefits         69,233         86,442         10           Operations         105,727         32,532         45           Capital         105,727         32,532         45           Inditures         1184,648         127,973         133           Inditures         132,926         829         (53)           Inditures         132,926         829         (53)           Inditures         132,926         829         (53)           Inditures         132,926         829         (53)           Inditures         27,311         135,284         275           Intes         27         273         49,452	Expenditures			
Cepital         105,727         32,532         45           enditures         132,926         829         153           enditures         132,926         829         153           femalining Cash:         132,926         829         153           femalining Cash:         132,926         829         153           femalining Cash:         132,928         829         153           femalining Cash:         135,284         275         153           enues         27,311         135,284         275           enues         27,311         135,284         275           capital         0         0         0         207           femalining Cash:         49,452         283         443           res         94,717         49,452         283           capital         0         0         0         207           rres         94,717         49,452         283         443           capital         0         0         0         207         443           capital         0         0         0         0         203         443           rres         0         0         0	Personnel & Benefits Operations	69,233 9.688	86,442 8 999	108,350
132,926     829     (53       Gast Balance:     (1       Remaining Cash:     (54       Gast Severance     27,311     (135,284       Gast Severance     27,311     (135,284       enues     27,311     (135,284     275       res     27,311     (135,284     275       res     27,311     (135,284     275       res     27,311     (135,284     275       res     94,717     49,452     207       res     94,717     49,452     237       enditures     94,717     49,452     233       enditures     94,717     49,452     233       res     7406     85,832     (159       res     1,918,754     3,013,561     4,027       res     1,918,754     3,013,561     4,027       res     222,292     233,008     460       Personnel & Benefits     239,026     1,553,753     1,533       Capital     1,918,754     3,013,561     4,027       res     1,918,754     3,013,561     4,05       Personnel & Benefits     239,026     1,553,753     1,533       Pote Advise     239,026     1,553,753     1,533	Capital Total Expenditures	105,727 184,648	32,532 127,973	45,500 <b>183,100</b>
Cash Balance:       (1)         Remaining Cash:       (5)         (Gas Severance       27,311       135,284       275         Icas Severance       27,311       135,284       275         enues       27,311       135,284       275         Icas Severance       27,311       135,284       275         enues       27,311       135,284       275         Operations       94,717       49,452       207         Capital       0       0       0       207         Capital       0       0       0       207         Capital       0       0       0       207       443         Capital       5,832       (159       5,832       443         Icas Capital       5,813       7,913,561       4,027         Icas Capital       1,918,754       3,013,561       4,027         Icas Capital       1,918,754       3,013,561       4,027         Icas Capital       1,918,754       3,013,561       4,02         Icas Capital       1,918,754       3,013,561       4,02         Icas Capital       2,023,008       4,05       2,033,008       4,05         Icas Capital       <	Balance:	132,926	829	(53,065)
(Gas Severance     27,311     135,284       enues     27,311     135,284       ares     94,717     49,452       ares     94,717     49,452       Capital     0     0       Transfers     94,717     49,452       Capital     0     0     0       enditures     94,717     49,452     0       enditures     94,717     49,452     49,452       cash Balance:     Remaining Cash:     Remaining Cash:       res     1,918,754     3,013,561     4       ter Utility     1,918,754     3,013,561     4       ters     329,026     1,553,753     2       Capital     329,026     1,553,753     2	NOTES:	Ren C	ash Balance: aining Cash:	(1,470) (54.535)
enues 27,311 135,284 1	2890 - Oil/Gas Severance	121. 21-11 10 10 10 10 10 10 10 10 10 10 10 10 1		
Ires     94,717     49,452       Operations     94,717     49,452       Capital     0     0     0       Transfers     94,717     49,452       Instructions     1,918,754     3,013,561       Instructions     364,945     405,822       Instructions     222,292     233,008       Instructions     222,292     233,008       Instructions     222,292     20026     1,553,753	Total Revenues	27,311	135,284	275,550
Capital     0     0     0     0       Transfers     94,717     49,452       enditures     94,717     49,452       enditures     94,717     49,452       enditures     (67,406)     85,832       fer     (1,918,754     3,013,561       fer     1,918,754     3,013,561       fer     1,918,754     3,013,561       fer     1,918,754     3,013,561       fer     1,918,754     3,013,561       fer     222,292     233,008       Capital     222,292     233,008       Capital     329,026     1,553,753       Deht Service     206,026     1,553,753	Expenditures Operations	94,717	49,452	227,500
enditures 94,717 49,452 49,452 49,452 (67,406) 85,832 (67,406) 85,832 Cash Balance: Remaining Cash: Remaining	Capital Transfers	0 0	0 C	0 207 500
(67,406)       85,832         Iter Utility       Cash Balance:         Remaining Cash:       Remaining Cash:         Iter Utility       1,918,754       3,013,561         Iter Utes       364,945       405,822         Iter Utes       329,026       1,553,753         Iter Service       308,026       1,553,753	Total Expenditures	94,717	49,452	435,000
Cash Balance:         Remaining Cash:         Remaining Cash:         Remaining Cash:         Remaining Cash:         ter Utility         Inter Utility         Cash Balance:         Remaining Cash:         Remaining Cash:         A         Sd4,945         Personnel & Benefits         Capital         Debt Senice         Capital         Debt Senice         Partice       <	Balance:	(67,406)	85,832	(159,450)
el & Benefits a 222,292 a 329,026 a 405,822 a 405,8		C	ash Balance: <mark>Taining Cash:</mark>	443,188 283,738
rsonnel & Benefits 364,945 405,822 erations 222,292 233,008 pital 329,026 1,553,753 2 bt Service 200 047 405,375	5210 - Water Utility Total Revenues	1,918,754	3,013,561	4,027,350
nel & Benefits 364,945 405,822 ons 222,292 233,008 329,026 1,553,753 2 ons 047 405,222	Expenditures			
329,026 1,553,753 2 208.047 405.222	Personnel & Benefits Operations	364,945 222,292	405,822 233,008	409,500 450,000
208,04/ 405,222	Capital Debt Service	329,026 208,047	1,553,753 405,222	2,385,250 161,507

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REVENUE & EXPE	REVENUE & EXPENDITURE PER FUND FY20	FY21	FY22
Total Expenditures	Actual <b>1,124,309</b>	Actual <b>2,597,805</b>	Budgeted 3,406,257
Balance:	794,445	415,755	621,093
NOTES:	C	Cash Balance: <mark>Remaining Cash:</mark>	4,321,838 4,942,931
5310 - Sewer Utility			
Total Revenues	4,782,003	2,340,971	2,044,500
Expenditures Personnel & Benefits Operations Capital	372,631 228,072 2,546,543	428,096 220,200 740,492	479,650 353,678 869 <mark>,</mark> 920
Lebt Service Transfers	659,642	717,669	821,876
I otal Expenditures	3,806,888	2,106,457	2,525,123
NOTES:	9/3,115 C	cash Balance: Remaining Cash:	(480,623) 4,372,027 3,891,404
5410 - Solid Waste Utility Total Revenues	714,786	810,914	762,000
Expenditures Personnel & Benefits Operations Capital	445,395 104,180 27.161	516,898 123,111 313.675	573,900 150,224 230,500
Debt Service Transfers			
Total Expenditures	576,736	953,684	954,624
Balance:	138,050	(142,770)	(192,624)
	Ren	Cash Balance: <mark>Remaining Cash:</mark>	593,753 401,129
5710 - Street Sweeping Total Revenues	164,445	157,836	249,836
Expenditures Personnel & Benefits Operations Capital Total Expenditures	89,470 29,493 10,289 129,251	117,637 37,009 199,199 353,846	136,700 55,900 16,100 208,700
Balance:	35,194	(196,010)	41,136
	Ren	Cash Balance: <mark>Remaining Cash:</mark>	236,165 277,301
Fiduciary Funds (Trust) Fiduciary Funds (Agency) 7120 - Fire Disability Total Revenues	75,921	102,172	73,113
Expenditures Operations Total Expenditures	85,000 85,000	85,000 <b>85,000</b>	85,000 <b>85,000</b>
Balance:	(9,079)	17,172	(11,887)
NOTES:	Ren	Cash Balance: <mark>Remaining Cash:</mark>	12,765 878
<b>TOTALS</b> Total Revenues	11,964,425	11,579,194	12,923,217

					ity of Sidney							
				TAX LEVY REC								Item e.
				NON-	VOTED LEVI	ES						non e.
-	Valuation		8,091,359.00							Fis	cal Year 2022-23	
Fax Valua		1	0,632,918.00									
1 Mill Yie	ds (10)		10,632.91			12/2 201						
			Column (3) T	otal Requirement	s must equal C	Column (8) To	otal Resources	3				
		(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(9)X(10)	(7)=(5)+(6)	(8)=(4)+(7)	1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	(10)=(4)-(1)+(7)	
				*should equal	Cash				*should equal		Estimated	
			Budgeted	column (8)	Available		Property		column (3)		Ending	
Fund			Cash		(Less current		Tax	Total	Total	Mill	Cash	
#	Fund Name	Appropriation		Requirements	llabilities)	Revenues	Revenues	Revenues	Resources	Levy	Balance	
1000	General	2,857,514	792,101		1,217,586						792,101	
2170	Airport	34,500	2,317		17,939	270						
2190	Comprehensive Liability	72,582	1,433		-3,374	300						
2220	Library Levy	145,000	2,287		30,000	325			147,287			
2260	Storm Disaster	29,000	86		23,520	250						
2370	PERS-Employer Contribution	261,450	10,927		27,520	300		244,857				
2371	Employer Cont Group Health	338,100	1,424		59,034	25,300						
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
				.,						149.82		
Non-Tax	Revenues									149.02	106.70	
		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				
	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			

					ity of Sidney							
				TAX LEVY REC								Item e.
				NON-	VOTED LEVI	ES						
	X - 1 K		0.004.050.00							Fie	cal Year 2022-23	
	Valuation		8,091,359.00 0.632,918.00							FIS		
Fax Valua			10,632,918.00									
Mill Yiel	ds (10)			otal Requirement	e must oqual (	Column (8) To	tal Resources					
		1	Column (3) T	otal Requirement	s must equal c		lai nesourcea					
		(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(9)X(10)	(7)=(5)+(6)	(8)=(4)+(7)	(9)=(6)/(10)	(10)=(4)-(1)+(7)	
		0	(4)	*should equal	Cash	(0)	(0) (0)/((10)	(1) (0) (0)	*should equal		Estimated	
			Budgeted	column (8)	Available		Property		column (3)		Ending	
Fund			Cash		(Less current	Non-Tax	Tax	Total	Total	Mill	Cash	
runu #	Fund Name	Appropriation		Requirements		Revenues	Revenues	Revenues	Resources	Levy	Balance	
1000	General	2,934,924			1,217,586	1,517,493	914,537				714,691	
2170	Airport	34,500			17,939	270		18,878				
2170	Comprehensive Liability	72,582			-3.374	300		77,389				
2190	Library Levy	145,000			30,000	325		117,287		11.00		
2260	Storm Disaster	29,000			23,520	250		5,566				
2370	PERS-Employer Contribution	270,550			27,520	300		244,857				
2371	Employer Cont Group Health	338,100			59,034	25,300	255,190	280,490				
7120	Fire Relief Agency	85,000			12,765	17,290	55,823	73,113				
7120	The Relief Agency	00,000	010	00,070	12,700	11,200	00,010	10,110				
	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	158.
										149.82	158.76	
lon-Tax	Revenues			<b>A</b> 1111			0500	PT	T.4.1			
		General	Airport	Comp Liab	Library	Emp Health	PERS	Fire Relief	Total			
	Personal Property Taxes	20,000		50	75	50	50	40	5,285			
	P&I	5,000 50	20	50	75	50	50	40	5,265			
	PILT Local Grants	50							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	14,100							14,100			
	Pool	45,000							45.000			
	Court Fines	240,000							240,000			
	Misc	81,150				25,000		17,000				
	Investment Earnings	3,400	250	250	250	25,000	250	250	4,900			
	Oil & Gas	0,400	200	200	200	200	200	200	4,000			
	Richland County Allocation	25,000							25,000			
	Transfers from General	25,000							20,000			
	Transfers from Revolving	U							0			
		9,000							9,000			
	Other Financing Sources	9,000						0				
	State Insurance Prem App	4 547 100	070	000	205	25 200	200					
	Total	1,517,493	270	300	325	25,300	300	17,290	1,561,278			1

					ity of Sidney							
				TAX LEVY REC								Item e.
				NON-	<b>OTED LEVI</b>	ES						nom o.
										<b>Fie</b>	cal Year 2022-23	
	Valuation	1217	8,091,359.00							FIS	cal tear 2022-23	
Tax Valuation		1	0,632,918.00									
1 Mill Yields (10)			10,632.91		and a second of		tel Deseuros					
		1	Column (3) T	otal Requirement	s must equal C	Joiumn (8) 10	bial Resources	5				
		(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(0)Y(10)	(7)=(5)+(6)	(8)=(4)+(7)	(9) = (6)/(10)	(10)=(4)-(1)+(7)	
		(1)	(2)	*should equal	Cash	(5)	(0)-(3)/(10)	(7)=(3)·(0)	*should equal		Estimated	
			Budgeted	column (8)	Available		Property		column (3)		Ending	
Fund			Cash		(Less current	Non-Tax	Tax	Total	Total	MIII	Cash	
runu #	Fund Name	Appropriation	Reserve	Requirements	liabilities)	Revenues	Revenues	Revenues	Resources	Levy	Balance	
1000	General	2,800,564	865,000	3,665,564	1,217,586					87.51	865,000	
2170	Airport	34,500	2.317	36,817	17,939	270				1.75		
2170	Comprehensive Liability	72,582	1,433	74,015	-3,374	300						
2190	Library Levy	145,000	2,287	147,287	30,000	325				11.00	· · · · · · · · · · · · · · · · · · ·	
2260	Storm Disaster	29,000	86		23,520	250						
2370	PERS-Employer Contribution	254,450	1,978	256,428	27,520	300						
2370	Employer Cont Group Health	338,100	1,424	339,524	59,034	25,300				24.00		
7120	Fire Relief Agency	85,000	878	85,878	12,765	17.290						
7120	The Relief Agency	00,000	010	00,010	12,700	11,200	00,020	Tojitio	00,010			
	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	158.7
										149.82	158.76	
Non-Tax	Revenues								(100 - 100 -			
		General	Airport	Comp Liab	Library	Emp Health	PERS	Fire Relief	Total			
	Personal Property Taxes	20,000	-		land land			10	5 005			
	P&I	5,000	20	50	75	50	50	40				
	PILT	50							50			
	Local Grants	000 407							939,187			
	State Entitlement	939,187							109,107			
	License & Permits	109,106							26,500			
	Video Machine	26,500							14,100			
	Charges for Service	14,100							14,100			
	Fire Protection & Road Rep Pool	0							45,000			
	Court Fines	45,000 240,000							240,000			
	Misc	81,150				25,000		17,000				
		3,400	250	250	250	250						
	Investment Earnings Oil & Gas	3,400	200	200	200	200	200	200	4,500			
	Richland County Allocation	25,000							25,000			
	Transfers from General	25,000							25,000			
	Transfers from Revolving	0							0			
	Other Financing Sources	9,000							9,000			
	State Insurance Prem App	5,000						0	and an			
	Total	1,517,493	270	300	325	25,300	300					

				C	ity of Sidney							
				TAX LEVY REC	UIREMENTS	SCHEDULE						
				NON-	<b>OTED LEVI</b>	ES						Item e.
							1					
Assessed	Valuation	63	8,091,359.00							Fis	cal Year 2022-23	
Tax Valuation		1	0,632,918.00									
1 Mill Yields (10)			10,632.91									
		•	Column (3) To	otal Requirement	s must equal C	Column (8) To	otal Resources	5				
		(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(9)X(10)	(7)=(5)+(6)	(8)=(4)+(7)	(9)=(6)/(10)	(10)=(4)-(1)+(7)	
				*should equal	Cash				*should equal		Estimated	
			Budgeted	column (8)	Available		Property		column (3)		Ending	
Fund			Cash	Total	(Less current		Тах	Total	Total	MIII	Cash	
#	Fund Name	Appropriation		Requirements	liabilities)	Revenues	Revenues	Revenues	Resources	Levy	Balance	
1000	General	2,833,939	826,309	3,660,248	1,217,586	1,517,493	925,169	2,442,662		87.01	826,309	
2170	Airport	34,500	2,317	36,817	17,939	270				1.75		
2190	Comprehensive Liability	72,582	1,433	74,015	-3,374	300						
2220	Library Levy	145,000	2,287	147,287	30,000	325			147,287	11.00		
2260	Storm Disaster	29,000	86	29,086	23,520	250				0.50		
2370	PERS-Employer Contribution	257,950	3,794	261,744	27,520	300				22.00		
2371	Employer Cont Group Health	338,100	1,424	339,524	59,034	25,300	255,190	280,490	· · · · · · · · · · · · · · · · · · ·	24.00		
7120	Fire Relief Agency	85,000	878	85,878	12,765	17,290	55,823	73,113	85,878	5.25	878	
	TOTAL	0 700 074	000 500	4 624 600	4 384 004	1 604 600	1,688,081	3,249,608	4,634,599	158.76	838,528	158.7
	TOTAL	3,796,071	838,528	4,634,599	1,384,991	1,561,528	1,000,001	3,249,000	4,034,399			158.7
Non-Tax	Revenues									149.82	158.76	
ton-rux		General	Airport	Comp Liab	Library	Emp Health	PERS	Fire Relief	Total			
	Personal Property Taxes	20.000		a strip mass								
	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			