

# City of Cheyenne

## Monthly Financial Snapshot

### July 1 to August 31, 2021



This report summarizes the City of Cheyenne's General Fund revenues and expenditures through August 31, 2021. In addition, the City's Enterprise Funds including the Civic Center, Ice and Events Center and Solid Waste Fund are highlighted, as well as balances of all other City funds. All figures presented in this report are audited with the exception of Fiscal Years 2021 and 2022.

## CITY TREASURER NOTES

### GENERAL FUND REVENUES

Fiscal Year 2022 General Fund revenues are budgeted at \$55,007,875 (which includes \$1,546,850 that was approved by the Governing Body to be used from reserves). The City's actual revenues as of August 31, 2021, were \$10,146,400, or **18.98%** of total budgeted revenue. Generally, anything more than 16.67% is positive as this is the percentage of the fiscal year completed.

In comparison, Fiscal Year 2021's General Fund revenue at this same time last year was \$8,646,374. Therefore, the City has received \$1,500,026 more revenue compared to the same time period last year.

Below are highlights of General Fund revenues as of August 31, 2021:

#### Positive

- ↑ Building permit revenue has already started out extremely strong in Fiscal Year 2022 at 55.78% of budgeted revenue and \$925,908 higher than the same time last year.
- ↑ Sales and use tax is \$556,624 higher in July and August of 2021 compared to last year and 20.98% of budgeted revenue, both positive indicators of the state of Cheyenne's economy. See pages 10-14 for more information on sales tax.
- ↑ Gas tax is \$84,810 more than the same time last year and 19.97% of budgeted revenue.
- ↑ Special fuels (diesel) tax is \$18,420 more than the same time last year and 19.76% of budgeted revenue.
- ↑ Cigarette tax is \$2,753 more than last year and 18.59% of budgeted revenue.
- ↑ Lottery proceeds received are \$13,834 more than last year and 24.46% of budgeted revenue.
- ↑ Court bonds are \$50,544 more than last year and 23.19% of budgeted of revenue.

#### Neutral

- ➔ Gas and electric franchise fees are \$30,159 higher than last year, but is only 15.82% of budgeted revenue.

- Cable TV franchise fees are \$23,360 less than last year but 23.53% of budgeted revenue.
- Court fines are \$19,365 more than last year; however, they are only 14.46% of budgeted revenue.

### **Negative**

- ↓ Property taxes were \$8,420 less than last year and only 1.42% of budgeted revenue, which is understandable as most property taxes come in December and June.
- ↓ Parking revenue, including fees for the Spiker and Cox Parking Facilities along with the East Parking Lot, are \$20,227 less than the same period of time last year and only 14.76% of budgeted revenue.

### **GENERAL FUND EXPENDITURES**

The City has budgeted \$55,007,876 for expenditures in Fiscal Year 2022. Departments have spent \$8,941,711 through August 31, 2021, which is **16.26%** of the budget being used with 16.67% of the year being completed. Last year at the same time the City spent \$8,333,085 in expenditures. Therefore, the City has expended \$608,626 more compared to the same time period last year.

Overall the City has **\$1,204,690** more in revenues at the end of August compared to expenditures (see page 7).

### **GENERAL FUND RESERVES (FUND BALANCE)**

General Fund reserves have increased to **154 days** of operating reserves at the end of August (see pages 8-9 for more information) compared to 152 days at the end of June. The City has \$14,169,645 over the minimum limit per resolution of 60 days of reserves, or a total of \$23,212,036 in unassigned reserves.

# REVENUE ANALYSIS

## General Fund Revenue Comparison Year to Date (YTD) as of August 31:

	FY 2022 Budget	FY 2022 Actual (YTD)	% Budget Used (16.67% to date)	FY 2021 Actual	FY 2020 Actual
--	-------------------	-------------------------	---	-------------------	-------------------

### TAXES & ASSESSMENTS

Gas and Electric Franchise Fees	\$ 4,225,000	\$ 668,393	⇒ 15.82%	\$ 4,257,920	\$ 3,965,034
Telephone Franchise Fees (Quarterly)	45,000	10,477	↑ 23.28%	44,923	58,638
Cable TV Franchise Fees (Quarterly)	811,000	190,788	↑ 23.53%	783,438	882,730
Property Tax (December & June)	6,400,000	91,057	↓ 1.42%	6,136,321	5,862,109
Vehicle Tax	1,571,000	304,368	↑ 19.37%	1,659,759	1,543,777
<b>Total Taxes and Assessments</b>	<b>\$ 13,052,000</b>	<b>\$ 1,265,083</b>	<b>↓ 9.69%</b>	<b>\$ 12,882,361</b>	<b>\$ 12,312,287</b>

### LICENSES & PERMITS

Building Permits	\$ 2,500,000	\$ 1,394,455	↑ 55.78%	\$ 3,788,858	\$ 1,945,773
Liquor Licenses & Permits (January)	133,750	4,690	↓ 3.51%	126,885	127,405
Contractor Licensing	300,000	59,915	↑ 19.97%	329,050	273,497
Other Permits and Licenses	158,790	32,560	↑ 20.51%	143,405	152,259
<b>Total Licenses/Permits</b>	<b>\$ 3,092,540</b>	<b>\$ 1,491,620</b>	<b>↑ 48.23%</b>	<b>\$ 4,388,198</b>	<b>\$ 2,498,934</b>

### INTERGOVERNMENTAL

Sales and Use Tax	\$ 18,746,824	\$ 3,933,095	↑ 20.98%	\$ 22,267,320	\$ 19,649,985
Gas Tax	1,512,000	302,001	↑ 19.97%	1,590,713	1,682,841
Special Fuel Tax	580,000	114,608	↑ 19.76%	604,864	695,456
Cigarette Tax	302,000	56,136	↑ 18.59%	307,522	312,091
Mineral Royalties (Quarterly)	2,715,000	-	↓ 0.00%	2,714,100	2,719,511
Severance Tax (Quarterly)	2,200,000	-	↓ 0.00%	2,200,709	2,213,517
State Distribution (August & January)	4,102,070	2,051,875	↑ 50.02%	3,989,844	4,332,606
Historic Horse Racing (Semi-Annual)	569,000	-	↓ 0.00%	726,007	618,369
Lottery Proceeds (Quarterly)	366,000	89,518	↑ 24.46%	384,820	309,208
Skill Based Amusement Games	-	-		46,208	-
State & DDA Subsidy	3,750	-	↓ 0.00%	4,125	5,550
<b>Total Intergovernmental</b>	<b>\$ 31,096,644</b>	<b>\$ 6,547,233</b>	<b>↑ 21.05%</b>	<b>\$ 34,836,233</b>	<b>\$ 32,539,135</b>

### CHARGES FOR SERVICES

Parking (Cox, Spiker, East Lot)	\$ 308,000	\$ 45,459	↓ 14.76%	\$ 275,322	\$ 323,336
Record Checks	2,250	395	↑ 17.56%	2,138	2,155
Burglar Alarms	17,000	1,700	↓ 10.00%	20,300	17,819
Vehicle Inspections (Quarterly)	32,000	9,810	↑ 30.66%	37,220	31,810
Nuisance Abatement	11,000	-	↓ 0.00%	124,028	11,338
Golf Course Revenue	359,000	126,453	↑ 35.22%	427,916	331,614
Aquatics Revenue	287,000	43,707	↓ 15.23%	138,042	222,833
Cost Allocation	695,750	118,780	↑ 17.07%	826,606	675,351
<b>Total Charges for Services</b>	<b>\$ 1,712,000</b>	<b>\$ 346,304</b>	<b>↑ 20.23%</b>	<b>\$ 1,851,571</b>	<b>\$ 1,616,255</b>

# REVENUE ANALYSIS

## General Fund Revenue Comparison Year to Date (YTD) as of August 31:

	FY 2022 Budget	FY 2022 Actual (YTD)	% Budget Used (16.67% to date)	FY 2021 Actual	FY 2020 Actual
--	-------------------	-------------------------	---	-------------------	-------------------

### FINES & FORFEITS

Liquor Violation Fee	\$ 1,300	\$ -	↓ 0.00%	\$ 250	\$ 700
Parking Fines	120,000	22,688	↑ 18.91%	256,686	128,058
Court Fines	137,000	19,815	↓ 14.46%	147,593	124,434
Court Bonds	400,000	92,750	↑ 23.19%	377,029	427,093
<b>Total Fines &amp; Forfeits</b>	<b>\$ 658,300</b>	<b>\$ 135,252</b>	<b>↑ 20.55%</b>	<b>\$ 781,557</b>	<b>\$ 680,285</b>

### MISCELLANEOUS

Interest	\$ 146,500	\$ 13,337	↓ 9.10%	\$ 86,991	\$ 632,190
Cemetery	103,000	32,392	↑ 31.45%	111,473	112,710
Parks Rentals	29,150	10,165	↑ 34.87%	44,054	29,495
Kiwanis Community House Rentals	70,000	5,332	↓ 7.62%	69,086	44,812
Forestry Fees	2,000	135	↓ 6.75%	-	-
Miscellaneous Rentals & Leases	930,000	43,621	↓ 4.69%	1,150,779	982,755
Miscellaneous Police Charges	250	151	↑ 60.48%	363	259
Police Overtime Reimbursements	164,000	94,792	↑ 57.80%	125,840	250,792
Planning Fees	180,000	2,595	↓ 1.44%	94,650	24,175
Administrative Fees	500	-	↓ 0.00%	790	8,597
Advertising Fees	2,700	-	↓ 0.00%	3,000	2,700
Roundhouse Impact Fees	-	-		100,567	114,933
Property Sales	10,000	2	↓ 0.02%	3,063	10,740
Proceeds from Capital Financing	-	-		5,455,000	-
Miscellaneous	36,123	(26)	↓ -0.07%	(188)	30,228
Police Grants	480,000	3,453	↓ 0.72%	606,400	531,100
Transfers from Other Funds	1,573,810	154,961	↓ 9.85%	3,138,012	789,227
<b>Total Miscellaneous</b>	<b>\$ 3,728,033</b>	<b>\$ 360,908</b>	<b>↓ 9.68%</b>	<b>\$ 10,989,880</b>	<b>\$ 3,564,712</b>

<b>Total General Fund Revenues without Reserves</b>	<b>\$ 53,461,025</b>	<b>\$ 10,146,400</b>	<b>↑ 18.98%</b>	<b>\$ 65,683,593</b>	<b>\$ 53,211,609</b>
---	----------------------	----------------------	-----------------	----------------------	----------------------

*Reserves Used	1,546,850	-		-	(9,738,230)
----------------	-----------	---	--	---	-------------

<b>Total Revenues</b>	<b>\$ 55,007,875</b>	<b>\$ 10,146,400</b>	<b>↑ 18.45%</b>	<b>\$ 65,683,593</b>	<b>\$ 43,473,379</b>
-----------------------	----------------------	----------------------	-----------------	----------------------	----------------------

### \*Revenue from Reserves Summary

Obligated to Balance FY 2022 Budget - Approved through Ordinance 6-14-21	553,703
Reappropriation - Approved through Resolution 9-27-21	993,147
	<b>\$ 1,546,850</b>

# EXPENDITURE ANALYSIS

## General Fund Expenditure Status by Department and Division Year to Date (YTD) as of August 31:

DEPARTMENT/DIVISION	FY 2022 Budget	FY 2022 Actual (YTD)	% Budget Used (16.67% to date)	FY 2021 Actual	FY 2020 Actual
<b>CITY COUNCIL</b>					
City Council	\$ 258,896	\$ 40,737	15.73%	\$ 253,018	\$ 242,028
	<b>\$ 258,896</b>	<b>\$ 40,737</b>	<b>15.73%</b>	<b>\$ 253,018</b>	<b>\$ 242,028</b>
<b>MAYOR</b>					
Mayor	\$ 446,281	\$ 85,822	19.23%	\$ 572,807	\$ 710,924
City Attorney	735,074	100,763	13.71%	611,944	556,406
Human Resources	572,004	92,093	16.10%	479,660	718,932
Compliance	1,706,198	228,101	13.37%	1,155,782	1,440,674
Information Technology	1,224,408	262,918	21.47%	1,082,339	1,174,812
Animal Control	486,034	-	0.00%	-	-
Municipal Court	718,631	106,670	14.84%	629,051	667,208
Youth Alternatives	453,670	67,691	14.92%	395,902	376,958
	<b>\$ 6,342,300</b>	<b>\$ 944,058</b>	<b>14.89%</b>	<b>\$ 4,927,485</b>	<b>\$ 5,645,914</b>
<b>CITY CLERK</b>					
City Clerk	\$ 729,595	\$ 149,546	20.50%	\$ 687,853	\$ 718,059
	<b>\$ 729,595</b>	<b>\$ 149,546</b>	<b>20.50%</b>	<b>\$ 687,853</b>	<b>\$ 718,059</b>
<b>PUBLIC WORKS</b>					
Public Works Administration	\$ 203,130	\$ 32,877	16.19%	\$ 198,034	\$ 292,627
Traffic Engineering	544,358	77,789	14.29%	502,023	493,582
Facilities Maintenance	837,251	74,979	8.96%	757,787	934,118
Street and Alley	2,450,080	383,959	15.67%	2,236,013	2,172,828
	<b>\$ 4,034,820</b>	<b>\$ 569,604</b>	<b>14.12%</b>	<b>\$ 3,693,857</b>	<b>\$ 3,893,155</b>
<b>POLICE</b>					
Police Administration	\$ 3,816,249	\$ 438,144	11.48%	\$ 3,208,604	\$ 3,375,270
Police Patrol	10,858,891	1,843,560	16.98%	10,209,046	10,544,863
	<b>\$ 14,675,140</b>	<b>\$ 2,281,705</b>	<b>15.55%</b>	<b>\$ 13,417,651</b>	<b>\$ 13,920,133</b>
<b>FIRE</b>					
Fire Administration	\$ 504,863	\$ 71,824	14.23%	\$ 473,317	\$ 526,885
Fire Training	335,669	24,028	7.16%	348,666	348,874
Fire Prevention	692,515	117,457	16.96%	604,153	630,000
Fire Public Education	-	-		-	93,793
Fire Suppression	10,006,604	1,667,709	16.67%	9,577,910	9,677,448
Fire Hazardous Materials	-	-		5,878	(5,840)
Emergency Medical Services	235,037	27,670	11.77%	176,817	161,578
	<b>\$ 11,774,688</b>	<b>\$ 1,908,689</b>	<b>16.21%</b>	<b>\$ 11,186,742</b>	<b>\$ 11,432,738</b>

# EXPENDITURE ANALYSIS

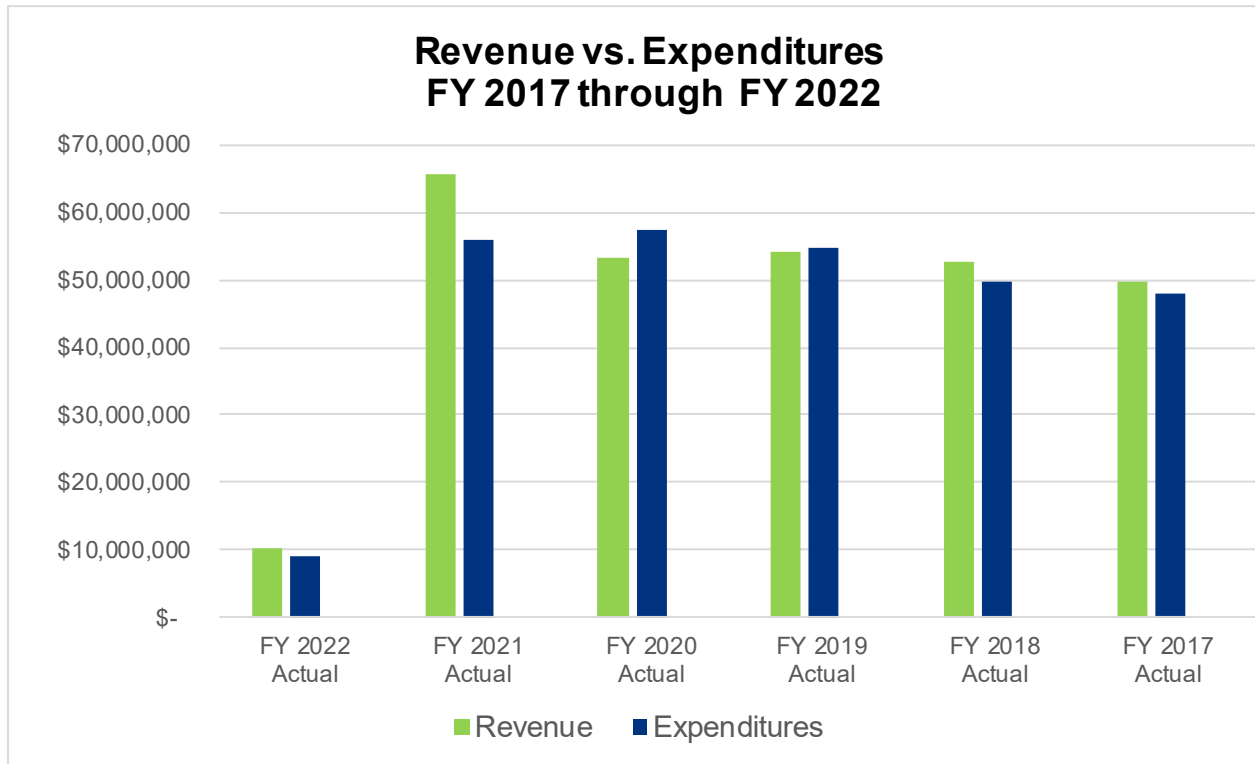
## General Fund Expenditure Status by Department and Division Year to Date (YTD) as of August 31:

DEPARTMENT/DIVISION	FY 2022 Budget	FY 2022 Actual (YTD)	% Budget Used (16.67% to date)	FY 2021 Actual	FY 2020 Actual
<b>COMMUNITY RECREATION AND EVENTS (CRE)</b>					
CRE Administration	\$ 551,628	\$ 86,746	↑ 15.73%	\$ 546,703	\$ 689,628
Forestry	652,817	104,566	→ 16.02%	625,036	669,529
Programs and Facilities	499,274	80,119	→ 16.05%	426,938	481,864
Aquatics	1,171,901	158,828	↑ 13.55%	762,475	926,198
Recreation	315,836	48,114	↑ 15.23%	294,582	295,751
Recreation Buildings	147,152	6,013	↑ 4.09%	119,549	93,034
Golf Courses	901,819	161,989	↓ 17.96%	802,430	859,700
Parks	1,856,884	291,480	↑ 15.70%	1,755,145	1,776,946
Cemetery	400,722	77,117	↓ 19.24%	366,016	371,556
Botanic Gardens	663,685	61,057	↑ 9.20%	450,420	654,427
Clean and Safe	477,408	54,331	↑ 11.38%	320,988	407,131
	<b>\$ 7,639,127</b>	<b>\$ 1,130,361</b>	<b>↑ 14.80%</b>	<b>\$ 6,470,283</b>	<b>\$ 7,225,764</b>
<b>CITY ENGINEER</b>					
Engineering	\$ 1,262,218	\$ 149,620	↑ 11.85%	\$ 935,812	\$ 1,043,146
	<b>\$ 1,262,218</b>	<b>\$ 149,620</b>	<b>↑ 11.85%</b>	<b>\$ 935,812</b>	<b>\$ 1,043,146</b>
<b>CITY TREASURER</b>					
Finance	\$ 792,461	\$ 124,982	↑ 15.77%	\$ 670,312	\$ 829,157
	<b>\$ 792,461</b>	<b>\$ 124,982</b>	<b>↑ 15.77%</b>	<b>\$ 670,312</b>	<b>\$ 829,157</b>
<b>PLANNING &amp; DEVELOPMENT</b>					
Planning/Development	\$ 779,270	\$ 137,036	↓ 17.59%	\$ 704,799	\$ 810,744
	<b>\$ 779,270</b>	<b>\$ 137,036</b>	<b>↓ 17.59%</b>	<b>\$ 704,799</b>	<b>\$ 810,744</b>
<b>MISCELLANEOUS</b>					
General Accounts	\$ 4,010,023	\$ 1,104,244	↓ 27.54%	\$ 10,464,930	\$ 4,767,640
Special Projects	359,961	-	↑ 0.00%	949,035	4,180,955
	<b>\$ 4,369,984</b>	<b>\$ 1,104,244</b>	<b>↓ 25.27%</b>	<b>\$ 11,413,965</b>	<b>\$ 8,948,595</b>
<b>SUPPORT SERVICES</b>					
Economic Development	50,000	-	↑ 0.00%	39,860	49,825
City-County Support	1,510,376	76,129	↑ 5.04%	1,271,236	1,735,094
Community Services Support	789,000	325,000	↓ 41.19%	318,700	838,955
	<b>\$ 2,349,376</b>	<b>\$ 401,129</b>	<b>↓ 17.07%</b>	<b>\$ 1,629,796</b>	<b>\$ 2,623,874</b>
<b>Total</b>	<b>\$55,007,876</b>	<b>\$8,941,711</b>	<b>→ 16.26%</b>	<b>\$55,991,573</b>	<b>\$57,333,305</b>

# REVENUE VS. EXPENDITURE COMPARISON

## General Fund Fiscal Years 2017-2022

	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
Revenue	\$10,146,400	\$65,729,801	\$ 53,211,609	\$54,086,252	\$52,787,994	\$49,774,857
Expenditures	8,941,711	55,991,573	57,333,305	54,730,786	49,817,845	47,982,416
Difference	<b>\$ 1,204,690</b>	<b>\$ 9,738,229</b>	<b>\$ (4,121,697)</b>	<b>\$ (644,534)</b>	<b>\$ 2,970,149</b>	<b>\$ 1,792,440</b>
Reserves Added (Used)	1,204,690	9,738,229	(4,121,697)	(644,534)	2,970,149	1,792,440
Excess (Deficiency)	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>



## General Fund Fiscal Year 2022 and 2021 Budget vs. Actual

	FY 2022 YTD			FY 2021		
	Budget	Actual YTD	Difference	Budget	Actual	Difference
Revenue	\$55,007,876	\$10,146,400	\$ (44,861,476)	\$58,304,784	\$65,729,801	\$ 7,425,017
Expenditures	55,007,876	8,941,711	(46,066,165)	58,304,784	55,991,573	(2,313,211)
Excess (Deficiency)	<b>\$ 0</b>	<b>\$ 1,204,690</b>	<b>\$ 1,204,689</b>	<b>\$ 0</b>	<b>\$ 9,738,229</b>	<b>\$ 9,738,228</b>

# GENERAL FUND RESERVES (FUND BALANCE)

Fund balance, often referred to as reserves, is the difference between assets and liabilities reported in the City's governmental funds (i.e. General Fund). Generally there are limitations on how the resources of a governmental fund June be used. The force behind these limitations can vary significantly, depending on their source. Consequently, the fund balance reported in the annual financial statements is categorized into the five components as follows:

<p><b>Nonspendable</b></p> <ul style="list-style-type: none"> <li>Resources that are 1) not in spendable form, such as inventories, prepaids, long-term receivables, or non-financial assets held for resale, or 2) required to be maintained intact such as an endowment.</li> </ul>
<p><b>Restricted</b></p> <ul style="list-style-type: none"> <li>Resources that are subject to externally enforceable legal restrictions; these restrictions would be either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or 2) imposed by law through constitutional provisions or enabling legislation.</li> </ul>
<p><b>Committed</b></p> <ul style="list-style-type: none"> <li>Resources that are constrained to specific purposes by a formal action (i.e. resolution or ordinance) of the City Council that requires formal action at the same level to remove the commitment.</li> </ul>
<p><b>Assigned</b></p> <ul style="list-style-type: none"> <li>Resources that are constrained by the City's intent to be used for specific purposes, but that are neither restricted nor committed. The intended use is established by the highest level of decision making, another body designated for that purpose (i.e. Finance Committee), or by an official designated for that purpose.</li> </ul>
<p><b>Unassigned (both 60 day requirement and available to spend)</b></p> <ul style="list-style-type: none"> <li>Within the General Fund, the residual resources, either positive or negative, in excess of what can be properly classified in one of the other four fund balance categories (nonspendable, restricted, committed, and assigned).</li> </ul>

## Calculation of Number of Days of Reserves

Current Fiscal Year 2022 General Fund Budget	\$ 55,007,876
Divided by 365 days (Daily Reserve Level)	\$ 150,707
Total Unassigned Fund Balance (see next page)	\$ 23,212,036
<b>Divide Daily Reserve Level by Total Unassigned Fund Balance for # of Days</b>	<b>154</b>

**154 days, or \$14,169,645  
in spendable reserves**



# GENERAL FUND RESERVES (FUND BALANCE)

**Estimated as of August 31, 2021**

<b>Current FY 2022 Budget</b>	\$ 55,007,876	
<b>*60 Day Reserve (Adopted Budget Divided by 365 then Multiplied by 60)</b>	<b>9,042,391</b>	
Total Fund Balance as of June 30, 2021 (Unaudited)		\$ 28,589,160
<b>Nonspendable:</b>		
Long-Term Portion of Annexation Loan Receivable	5,248	
Prepaid Assets	114,387	
	119,635	
<b>Restricted:</b>		
Bond Ordinance Reserves	544,938	
	544,938	
<b>Total Nonspendable and Restricted</b>		664,573
<b>Fund Balance, Unrestricted</b>		27,924,587
<b>USE OF UNRESTRICTED RESERVES</b>		
<b>Fund Balance, Unrestricted</b>		27,924,587
<b>Committed (by Ordinance, Resolution, Grant or Contract):</b>		
<b>By Resolution:</b>		
Designated for Annexation Loans (Resolution 4437) Approved 6-23-03	75,000	
Designated for Infrastructure (Resolution 5240) Approved 9-13-10	175,000	
	250,000	
<b>By City Council Vote:</b>		
Hitching Post Purchase - Approved 7-22-19	329,630	
	329,630	
<b>By Budget Ordinance:</b>		
FY 2022 Budget Ordinance - Approved 6-14-21	553,703	
	553,703	
<b>Total Committed</b>		1,133,333
<b>Assigned (Established by Highest Level of Decision Making or Official Designated)</b>		
<b>By Management Intent:</b>		
FY 2022 Budget Reappropriation - Proposed to be approved 9-23-21	988,362	
Fire Pension A - Mayor assigned to pay for future annual payments	2,000,000	
Data Center revenue held to pay for 3 Compliance employees for 2 years	590,856	
	3,579,218	
<b>Total Assigned</b>		3,579,218
Unassigned Fund Balance Available (Unrestricted Fund Balance Less Total Committed and Assigned)		23,212,036
*Less 60 days Unassigned Reserves from Above (Required by Resolution 5605)		9,042,391
<b>Available to Spend</b>		<b>\$ 14,169,645</b>

# SALES TAX COMPARISON OVERVIEW

## June 2021 versus June 2020 Analysis

The City's June 2021 state sales tax collections check that was received in August was \$2,111,613, or \$250,420 higher, than June 2020. On page 11, you will see a table that shows the variations by category of more than \$15,000 in sales taxes collected in Laramie County, comparing June 2020 to June 2021. The most significant sales tax differences are as follows:

- ↑ **Support Activities for Mining.** This industry increased by **\$642,544** in June 2021 compared to June 2020. This industry is comprised of establishments primarily engaged in providing support services, on a contract or fee basis, for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments engaged in the exploration for minerals, other than oil or gas, are included. This is the third consecutive month this industry has increased in sales tax revenue.
- ↑ **Traveler Accommodation.** This industry comprises establishments primarily engaged in providing short-term lodging in facilities known as hotels, motor hotels, resort hotels, and motels. The establishments in this industry may offer food and beverage services, recreational services, conference rooms and convention services, laundry services, parking, and other services. This industry sales tax revenue increased by **\$472,824** in June 2021 compared to June 2020 - a significant difference which is likely due to the ease of pandemic travel restrictions.
- ↑ **Electronic Shopping and Mail-Order Houses.** This industry comprises establishments primarily engaged in retailing all types of merchandise using non-store means, such as catalogs, toll free telephone numbers, or electronic media, such as interactive television or computer. The sales tax for this industry increased **\$270,787** in June 2021.
- ↓ **Executive, Legislative and General Government.** Sales tax decreased **\$205,967** in June 2021 compared to June 2020. This industry group is primarily used by governments including Laramie County to report sales and use tax collections on all vehicle purchases, except motorcycles, obtained from a Wyoming dealer.
- ↓ **Other Miscellaneous Store Retailers.** This industry group comprises establishments primarily engaged in retailing new miscellaneous specialty store merchandise with some exceptions. Compared to June 2020, this industry decreased **\$109,625** in June 2021.
- ↓ **Electrical and Electronic Goods Merchant Wholesalers.** This industry comprises establishments primarily engaged in the merchant wholesale distribution of electrical construction materials; wiring supplies; electric light fixtures; light bulbs; and/or electrical power equipment for the generation, transmission, distribution, or control of electric energy. This industry decreased **\$52,244** in June 2021 compared to June 2020.

# SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

Variations of more than \$15,000 and less than \$15,000

## June Sales Tax Received in August

Description	June 2020	June 2021	Difference
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	2,263,600	2,057,633	(205,967)
4539-OTHER MISCELLANEOUS STORE RETAILERS	858,988	749,363	(109,625)
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	123,675	71,431	(52,244)
4238-MACHINERY AND SUPPLY MERCHANT WHOLESALERS	152,800	107,180	(45,620)
5616-INVESTIGATION AND SECURITY SERVICES	54,554	14,380	(40,174)
5173-TELECOMMUNICATIONS RESELLERS	139,400	104,881	(34,519)
3331-AG., CONSTRUCTION, AND MINING MACHINERY MFG.	55,605	21,644	(33,961)
4233-LUMBER AND CONST. SUPPLY MERCHANT WHOLESALERS	106,809	73,447	(33,362)
4511-SPORTING GOODS AND MUSICAL INSTRUMENT STORES	221,102	193,352	(27,750)
3311-IRON AND STEEL MILLS AND FERROALLOY MFG.	28,890	2,015	(26,875)
5172-WIRELESS TELECOMMUNICATIONS CARRIERS	138,589	113,999	(24,590)
5415-COMPUTER SYSTEMS DESIGN AND RELATED SERVICES	39,907	18,475	(21,432)
3312-STEEL PRODUCT MFG. FROM PURCHASED STEEL	24,436	4,543	(19,893)
4249-MISC. NONDURABLE GOODS MERCHANT WHOLESALERS	32,940	13,958	(18,982)
3334-HVAC AND COMMERCIAL REFRIGERATION EQUIPMENT	34,560	16,294	(18,266)
4821-RAIL TRANSPORTATION	38,924	22,064	(16,860)
7224-DRINKING PLACES, ALCOHOLIC BEVERAGES	97,378	112,389	15,011
8113-COMMERCIAL MACHINERY REPAIR AND MAINTENANCE	94,469	110,565	16,096
3241-PETROLEUM AND COAL PRODUCTS MANUFACTURING	40,357	57,792	17,435
4237-HARDWARE AND PLUMBING MERCHANT WHOLESALERS	58,211	77,730	19,519
4442-LAWN AND GARDEN EQUIPMENT AND SUPPLIES STORES	91,426	111,729	20,303
5419-OTHER PROFESSIONAL AND TECHNICAL SERVICES	19,935	40,460	20,525
8111-AUTOMOTIVE REPAIR AND MAINTENANCE	373,479	394,521	21,042
4532-OFFICE SUPPLIES, STATIONERY, AND GIFT STORES	89,406	112,208	22,802
5321-AUTOMOTIVE EQUIPMENT RENTAL AND LEASING	155,996	179,018	23,022
4411-AUTOMOBILE DEALERS	94,536	121,748	27,212
4421-FURNITURE STORES	101,060	147,850	46,790
2382-BUILDING EQUIPMENT CONTRACTORS	31,025	78,369	47,344
4543-DIRECT SELLING ESTABLISHMENTS	113,003	160,766	47,763
4413-AUTO PARTS, ACCESSORIES, AND TIRE STORES	345,994	394,127	48,133
4529-OTHER GENERAL MERCHANDISE STORES	830,963	879,403	48,440
7222-LIMITED-SERVICE EATING PLACES	484,634	536,970	52,336
4481-CLOTHING STORES	225,901	296,721	70,820
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	285,907	363,107	77,200
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	98,963	178,305	79,342
4471-GASOLINE STATIONS	328,802	423,390	94,588
2211-POWER GENERATION AND SUPPLY	653,419	811,794	158,375
4431-ELECTRONICS AND APPLIANCE STORES	111,199	302,172	190,973
7221-FULL-SERVICE RESTAURANTS	489,751	684,076	194,325
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,771,262	2,001,203	229,941
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	926,509	1,197,296	270,787
7211-TRAVELER ACCOMMODATION	346,543	819,367	472,824
2131-SUPPORT ACTIVITIES FOR MINING	251,048	893,592	642,544

# SALES TAX COMPARISON OVERVIEW

## July 2021 versus July 2020 Analysis

The City's July 2021 state sales tax collections check that was received in September was \$2,133,878, or \$277,933 higher, than July 2020. On page 13, you will see a table that shows the variations by category of more than \$15,000 in sales taxes collected in Laramie County, comparing July 2020 to July 2021. The most significant sales tax differences are as follows:

- ↑ **Other Miscellaneous Store Retailers.** This industry group comprises establishments primarily engaged in retailing new miscellaneous specialty store merchandise with some exceptions. Sales tax increased by **\$676,653** in July 2021 compared to July 2020 for this industry.
- ↑ **Traveler Accommodation.** For the second month in a row this sales tax revenue category increased. In July 2021 sales tax increased by **\$654,497**. This industry comprises establishments primarily engaged in providing short-term lodging in facilities known as hotels, motor hotels, resort hotels, and motels. The establishments in this industry may offer food and beverage services, recreational services, conference rooms and convention services, laundry services, parking, and other services.
- ↑ **Support Activities for Mining.** This industry is comprised of establishments primarily engaged in providing support services, on a contract or fee basis, for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments engaged in the exploration for minerals, other than oil or gas, are included. This is the fourth consecutive month this industry has increased in sales tax revenue. This industry sales tax increased by **\$291,302** in July 2021.
- ↓ **Power Generation and Supply.** This industry group comprises establishments primarily engaged in generating, transmitting, and/or distributing electric power. Establishments in this industry group may perform one or more of the following activities: (1) operate generation facilities that produce electric energy; (2) operate transmission systems that convey the electricity from the generation facility to the distribution system; and (3) operate distribution systems that convey electric power received from the generation facility or the transmission system to the final consumer. Sales tax in this category decreased **\$1,540,844** in July 2021 compared to July 2020.
- ↓ **Electronics and Appliance Stores.** Compared to July 2020, this industry decreased **\$135,453** in July 2021. This industry comprises establishments primarily engaged in one of the following: (1) retailing an array of new household-type appliances and consumer-type electronic products, such as televisions, computers, and cameras; (2) specializing in retailing a single line of new consumer-type electronic products; (3) retailing these new products in combination with repair and support services; (4) retailing new prepackaged computer software; and/or (5) retailing prerecorded audio and video media, such as CDs, DVDs, and tapes.

# SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

Variations of more than \$15,000 and less than \$15,000

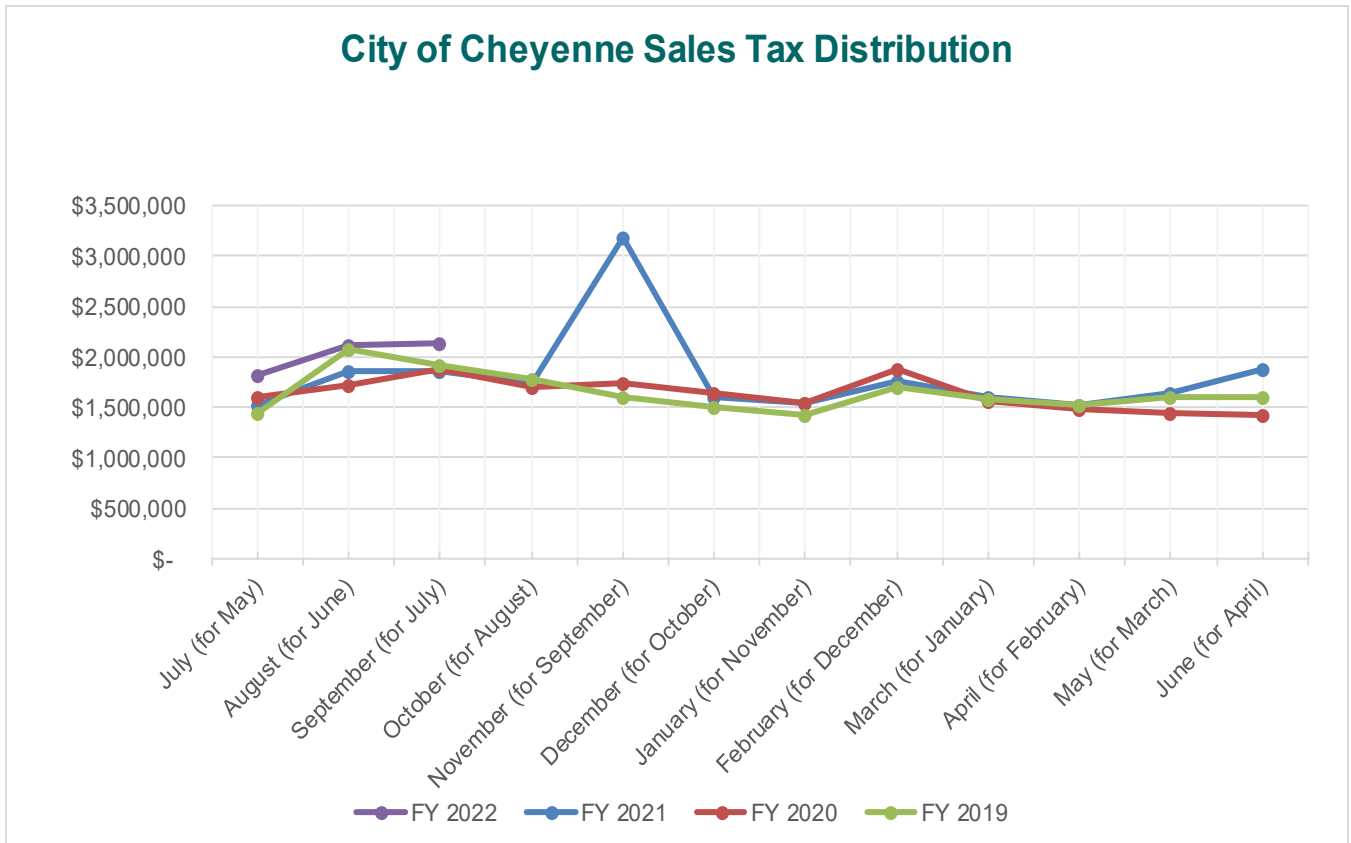
## July Sales tax Received in September

Description	July 2020	July 2021	Difference
2211-POWER GENERATION AND SUPPLY	2,388,861	848,017	(1,540,844)
4431-ELECTRONICS AND APPLIANCE STORES	387,157	251,704	(135,453)
4543-DIRECT SELLING ESTABLISHMENTS	105,954	62,604	(43,350)
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,861,892	1,824,040	(37,852)
5616-INVESTIGATION AND SECURITY SERVICES	48,917	13,658	(35,259)
3353-ELECTRICAL EQUIPMENT MANUFACTURING	22,873	42	(22,831)
5221-DEPOSITORY CREDIT INTERMEDIATION	23,074	365	(22,709)
4853-TAXI AND LIMOUSINE SERVICE	1,410	17,505	16,095
4234-COMMERCIAL EQUIP. MERCHANT WHOLESALERS	81,329	97,887	16,558
4862-PIPELINE TRANSPORTATION OF NATURAL GAS	-	16,948	16,948
4421-FURNITURE STORES	79,625	98,062	18,437
8111-AUTOMOTIVE REPAIR AND MAINTENANCE	359,757	378,475	18,718
5415-COMPUTER SYSTEMS DESIGN AND RELATED SERVICES	7,614	26,370	18,756
4442-LAWN AND GARDEN EQUIPMENT AND SUPPLIES STORES	43,082	62,567	19,485
2361-RESIDENTIAL BUILDING CONSTRUCTION	20,668	44,241	23,573
4511-SPORTING GOODS AND MUSICAL INSTRUMENT STORES	169,094	193,624	24,530
5321-AUTOMOTIVE EQUIPMENT RENTAL AND LEASING	147,476	174,186	26,710
7224-DRINKING PLACES, ALCOHOLIC BEVERAGES	108,189	138,541	30,352
7111-PERFORMING ARTS COMPANIES	724	32,000	31,276
7213-ROOMING AND BOARDING HOUSES	15,311	50,323	35,012
4532-OFFICE SUPPLIES, STATIONERY, AND GIFT STORES	60,602	105,683	45,081
4413-AUTO PARTS, ACCESSORIES, AND TIRE STORES	285,096	330,433	45,337
8113-COMMERCIAL MACHINERY REPAIR AND MAINTENANCE	50,248	96,709	46,461
5413-ARCHITECTURAL AND ENGINEERING SERVICES	1,525	50,590	49,065
4821-RAIL TRANSPORTATION	3,853	57,595	53,742
3342-COMMUNICATIONS EQUIPMENT MANUFACTURING	616	67,612	66,996
5173-TELECOMMUNICATIONS RESELLERS	71,607	142,923	71,316
3323-ARCHITECTURAL AND STRUCTURAL METALS MFG.	3,689	81,399	77,710
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,529,801	1,629,044	99,243
4481-CLOTHING STORES	198,235	301,178	102,943
7223-SPECIAL FOOD SERVICES	11,761	116,771	105,010
4471-GASOLINE STATIONS	351,096	459,362	108,266
7222-LIMITED-SERVICE EATING PLACES	474,682	608,217	133,535
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	804,248	968,959	164,711
4529-OTHER GENERAL MERCHANDISE STORES	771,362	978,063	206,701
7139-OTHER AMUSEMENT AND RECREATION INDUSTRIES	(34,645)	193,591	228,236
7212-RV PARKS AND RECREATIONAL CAMPS	(39,165)	204,263	243,428
3341-COMPUTER AND PERIPHERAL EQUIPMENT MFG.	1,812	248,255	246,443
7221-FULL-SERVICE RESTAURANTS	441,008	721,197	280,189
2131-SUPPORT ACTIVITIES FOR MINING	180,157	471,459	291,302
7211-TRAVELER ACCOMMODATION	397,359	1,051,856	654,497
4539-OTHER MISCELLANEOUS STORE RETAILERS	571,388	1,248,041	676,653

# SALES TAX COMPARISON

CITY OF CHEYENNE 4% STATE SALES TAX DISTRIBUTION				
MONTH RECEIVED IN	FY 2022	FY 2021	FY 2020	FY 2019
July (for May)	\$ 1,821,482	\$ 1,515,278	\$ 1,608,759	\$ 1,435,037
August (for June)	2,111,613	1,861,193	1,721,653	2,073,763
September (for July)	2,133,878	1,855,945	1,881,067	1,925,699
October (for August)		1,734,990	1,700,588	1,781,835
November (for September)		3,178,334	1,734,556	1,598,139
December (for October)		1,600,310	1,631,320	1,494,157
January (for November)		1,536,593	1,547,426	1,418,761
February (for December)		1,764,239	1,872,895	1,694,570
March (for January)		1,609,199	1,569,278	1,578,528
April (for February)		1,525,877	1,475,787	1,516,814
May (for March)		1,645,139	1,443,907	1,593,771
June (for April)		1,883,599	1,416,691	1,593,636
Total	\$ 6,066,973	\$ 21,710,696	\$ 19,603,927	\$ 19,704,709

Please note: Sales tax revenue is received up to two months after collections.



**CITY OF CHEYENNE**  
**ENTERPRISE FUNDS**

# ENTERPRISE FUNDS SUMMARY

## Cheyenne Civic Center

The Cheyenne Civic Center through the end of August 2021 has experienced a \$99,556 total operating loss (when operating expenses exceed operating revenue). This does not include \$10,000 per month (or \$120,000 for Fiscal Year 2022) in revenue for the regular General Fund subsidy, which when considered decreased the total net loss to \$79,556. However, the City of Cheyenne received a one-time grant in the amount of \$910,129 from the Shuttered Venue award program to assist with operating expenses incurred during the pandemic. With the receipt of these funds the Civic Center's net income through August 31, 2021 was \$830,573.

The cost recovery rate before the subsidy from the General Fund (meaning the percentage of operating revenue needed to cover operating expenditures) is 59.60%. This has improved since June of 2021 which was 40.11%

With the monthly transfer from the General Fund, and the Shuttered Venue grant revenue, the total net position (net worth) has increased to \$284,887 at the end of August compared to negative (\$545,685) at the end of Fiscal Year 2021. This amount will continue to increase each month as the General Fund transfer is made, so long as the operating expenditures do not exceed the operating revenues.

## Cheyenne Ice and Events Center

The Ice and Events Center had an operating net loss of \$69,100 from July 1 through August 31, 2021. With the addition of the General Fund Subsidy of \$6,667 per month (\$80,000 for Fiscal Year 2022) the total net loss decreased to \$55,767 as of August 31, 2021.

The Ice and Event Center's net position is now \$1,856,567, which is the combination of \$2,166,200 in capital assets such as the building, equipment and land and a negative cash balance of (\$309,632).

## Solid Waste Fund

The Solid Waste Fund had a net operating loss of \$771,479 as of August 31, 2021. This does not include investment revenue of \$23,364 or the expense of the regular General Fund transfer of \$154,745, which when considered increased the total net loss to \$902,860 through August 2021.

The Solid Waste Fund's net position is now \$44,638,244 of which \$35,981,856 is invested in capital assets such as equipment, buildings, and land, and the remaining \$8,656,387, is unrestricted and will be used for future upgrades, machinery, equipment and landfill closure and post closure expenses.



# CHEYENNE CIVIC CENTER

## Statement of Revenues and Expenditures

FY 2022 YTD through August 31, 2021

	FY 2022 Budget	FY 2022 Actual (YTD)	% Budget Used (16.67% to date)	FY 2021 Actual	FY 2020 Actual
Operating Revenue	\$ 2,057,777	\$ 146,892	7.14%	\$ 233,571	\$ 1,138,433
Operating Expenditures	(2,057,777)	(246,448)	11.98%	(582,397)	(1,775,152)
Net operating income (loss)	-	(99,556)		(348,826)	(636,719)
Subsidy from General Fund	120,000	20,000	16.67%	120,000	120,000
Shuttered Venue Grant Revenue	910,129	910,129		-	-
Transfer to Cover Deficit	-	-		775,000	-
	1,030,129	930,129		895,000	120,000
<b>Net income (loss)</b>	<b>\$ 1,030,129</b>	<b>\$ 830,573</b>		<b>\$ 546,174</b>	<b>\$ (516,719)</b>
Cost Recovery Rate before subsidy		59.60%		40.11%	64.13%

### Civic Center Fund Net Position

Net investment in capital assets	\$ 415,443	\$ 412,726	\$ 412,726
Unrestricted (deficit)	(130,555)	(958,411)	(1,612,973)
<b>Net Position</b>	<b>\$ 284,887</b>	<b>\$ (545,685)</b>	<b>\$ (1,091,859)</b>

### Civic Center Net Income (Loss) History

Fiscal Year	Net Profit (Loss)	Beginning Net Position	Ending Net Position
2009	\$ (83,867)	\$ 776,227	\$ 692,360
2010	387,617	692,360	1,079,977
2011	48,239	1,079,977	1,128,216
2012	(124,457)	1,128,216	1,003,759
2013	(82,662)	1,003,759	921,097
2014	(229,082)	921,097	692,014
2015	72,849	692,014	764,863
2016	(291,653)	764,863	473,210
2017	(135,437)	473,210	337,773
2018	(221,280)	337,773	116,493
2019	(691,638)	116,498	(575,140)
2020	(516,719)	(575,140)	(1,091,859)
2021	546,174	(1,091,859)	(545,686)
2022 YTD	830,573	(545,686)	284,886

### Civic Center History of General Fund Subsidy

Fiscal Year	Amount
2009	\$ 309,240
2010	293,742
2011	264,400
2012	270,590
2013	201,498
2014	200,000
2015	200,000
2016	200,000
2017	200,000
2018	160,000
2019	120,000
2020	120,000
2021	895,000
2022	120,000

# CHEYENNE ICE AND EVENTS CENTER

## Statement of Revenues and Expenditures

FY 2022 YTD through August 31, 2021

	FY 2022 Budget	FY 2022 Actual (YTD)	% Budget Used (16.67% to date)	FY 2021 Actual	FY 2020 Actual
Operating Revenue	\$ 828,665	\$ 58,758	7.09%	\$ 440,905	\$ 384,176
Operating Expenditures	(828,665)	(127,858)	15.43%	(625,102)	(674,029)
Net operating income (loss)	-	(69,100)		(184,196)	(289,854)
Miscellaneous Income	1,000	-	0.00%	-	194,555
Subsidy from General Fund	80,000	13,333	16.67%	80,000	80,000
<b>Net income (loss)</b>	<b>\$ 81,000</b>	<b>\$ (55,767)</b>		<b>\$ (104,196)</b>	<b>\$ (15,298)</b>
Cost Recovery Rate before subsidy		45.96%		70.53%	57.00%

### Ice and Events Center Fund Net Position

Net investment in capital assets	\$ 2,166,200	\$ 2,197,710	\$ 2,197,710
Unrestricted (deficit)	(309,632)	(285,375)	(407,726)
<b>Net Position</b>	<b>\$ 1,856,567</b>	<b>\$ 1,912,335</b>	<b>\$ 2,016,531</b>

### Ice & Event Center Net Profit (Loss) History

Fiscal Year	Net Profit (Loss)	Beginning Net Position	Ending Net Position
2009	\$ (186,356)	\$ 2,981,629	\$ 2,795,273
2010	(218,726)	2,795,273	2,576,547
2011	170,016	2,576,547	2,746,563
2012	272,375	2,746,563	3,018,938
2013	4,943	3,018,938	3,023,881
2014	(136,690)	3,023,881	2,887,191
2015	(182,638)	2,887,191	2,704,553
2016	(209,104)	2,704,553	2,495,449
2017	(190,160)	2,495,449	2,305,289
2018	(115,536)	2,305,289	2,189,753
2019	(157,924)	2,189,753	2,031,829
2020	(15,298)	2,031,829	2,016,531
2021	(104,196)	2,016,531	1,912,334
2022 YTD	(55,767)	1,912,334	1,856,567

### Ice and Event Center History of General Fund Subsidy

Fiscal Year	Amount
2014	\$ 120,000
2015	120,000
2016	120,000
2017	120,000
2018	80,000
2019	80,000
2020	80,000
2021	80,000
2022	80,000

# SOLID WASTE FUND

## Statement of Revenues and Expenditures

FY 2022 YTD through August 31, 2021

	FY 2022 Budget	FY 2022 Actual (YTD)	% Budget Used (16.67% to date)	FY 2021 Actual	FY 2020 Actual
Operating Revenue	\$ 24,271,193	\$ 1,829,682	7.54%	\$ 17,683,666	\$ 17,904,806
Operating Expenditures	(23,382,723)	(2,601,161)	11.12%	(11,291,393)	(11,524,394)
Net operating income (loss)	888,470	(771,479)		6,392,273	6,380,412
Investment Revenue	40,000	23,364	58.41%	247,942	
Transfer to General Fund	(928,470)	(154,745)	16.67%	(2,327,371)	(700,000)
<b>Net income (loss)</b>	<b>\$ -</b>	<b>\$ (902,860)</b>		<b>\$ 4,312,844</b>	<b>\$ 5,680,412</b>

### Solid Waste Fund Net Position

Net investment in capital assets	\$ 35,981,856	\$ 36,293,846	\$ 31,658,388
Unrestricted	8,656,387	9,247,258	9,569,871
<b>Net Position</b>	<b>\$ 44,638,244</b>	<b>\$ 45,541,104</b>	<b>\$ 41,228,260</b>

**CITY OF CHEYENNE**  
**OTHER FUNDS**

# CITY FUND BALANCES AS OF AUGUST 31, 2021

General Fund	
001 - General Fund	\$ 28,589,160
103 - Employee Self Insurance Fund	1,163,799
210 - Agency Fund	444,815
<b>Total General Fund</b>	<b>\$ 30,197,773</b>

Special Revenue Funds	
010 - Weed and Pest Fund	\$ 536,095
011 - Local and State Grants Fund	443,267
012 - Youth Alternative Grants Fund	478,602
014 - Recreation Programs Fund	706,397
015 - Belvoir Recreation Fund	12,035
018 - Community Development Block Grant Fund	(11,960)
019 - Real Property Revolving Fund	569,972
024 - Law Enforcement Grants Fund	(35,379)
025 - Federal Grants Fund	3,434,825
026 - Transportation Planning Fund (MPO)	(75,063)
027 - Transit Fund	(151,629)
028 - Juvenile Justice Fund	199,965
029 - Special Friends Fund	72,970
200 - Annexation Loans	261,062
205 - Housing Loans Fund	301,027
<b>Total Special Revenue Funds</b>	<b>\$ 6,742,186</b>

Capital Projects Funds	
013 - Development Impact Fees Fund	\$ 996,701
030 - 6th Penny Fund (Special Purpose Option Tax)	21,488,137
031 - Youth Alternative Activities	32,108
041 - Golf Improvements Fund	688,530
020 - 5th Penny Fund (1% Sales Tax 2019-2022 Ballot)	42,790,921
022 - 5th Penny Fund (1% Sales Tax 2015-2018 Ballot)	5,930,577
<b>Total 5th Penny Fund</b>	<b>\$ 48,721,498</b>
<b>Total Capital Projects Funds</b>	<b>\$ 71,926,974</b>

# CITY FUND BALANCES AS OF AUGUST 31, 2021

## Proprietary Funds (Enterprise and Internal Service Funds)

023 - Solid Waste Fund	\$	44,638,244
101 - Fleet Maintenance Fund		1,041,196
110 - Civic Center Fund		284,887
114 - Ice and Events Center Fund		1,856,567
<b>Total Proprietary Funds</b>	<b>\$</b>	<b>47,820,894</b>

## Fiduciary Fund

209 - Fiduciary Fund	\$	42,564
<b>Total Fiduciary Fund</b>	<b>\$</b>	<b>42,564</b>

## Permanent Fund

220 - Cemetery Perpetual Care Fund	\$	804,531
<b>Total Permanent Fund</b>	<b>\$</b>	<b>804,531</b>

<b>Total City Funds</b>	<b>\$</b>	<b>157,534,923</b>
-------------------------	-----------	--------------------

# FUND DEFINITIONS

The City has 29 funds that are organized in three different categories: 1) **Governmental Funds** (General Fund, Special Revenue Funds, Capital Project Funds, and Permanent Fund), 2) **Proprietary Funds** (Enterprise and Internal Service Funds) and 3) **Fiduciary Fund**. See pages 19-20 for current balances of each fund.

## GOVERNMENTAL FUNDS

### General Fund

1. **General Fund (001)** is a government's basic operating fund and is comprised of everything not accounted for in another fund. Governments have only one General Fund. Two additional funds (Self Insurance Fund and Agency Fund) are combined with the General Fund at fiscal year end in the City's financial statements.
2. **Self Insurance Fund (103)** - accounts for the proposed Employee Self Insurance Fund. In the Fiscal Year 2020 Budget the Governing Body voted to transfer the anticipated health insurance rate increase of 9.5% that was budgeted for but did not occur in order to establish a reserve, or savings account, to prepare for the possibility of going self-funded for City employee health insurance in a future fiscal year.
3. **Agency Fund (210)** - accounts for donations and miscellaneous funds received for specified projects.

### Special Revenue Funds

Special Revenue Funds are used to account for specific revenue sources that are legally restricted or committed (i.e. grant funds) to expend for particular purposes. Note that these grant funds can often times have a temporary negative fund balance as the expenditures have occurred in one month but the reimbursements have not yet been requested until the following month.

4. **Weed and Pest Control Fund (010)** - is provided for and regulated by state law (W.S. § 15-5-101 *et seq.*) and accounts for monies received by the City from a general county tax levy to administer a program of weed and pest control.
5. **State and Local Grants Fund (011)** - accounts for grant revenues and related expenditures associated with grants received from various state and local agencies and other organizations. This includes grants received from the Wyoming State Loan and Investment Board and the Wyoming Business Council. Each grant program has separate and distinct rules and regulations governing the management of the grants, to which the City must fully comply.
6. **Youth Alternative Grants Fund (012)** - accounts for funds received by the City from various federal, state and local agencies to assist in the operation of a juvenile counseling system and other related programs benefitting the youth of Cheyenne. Each grant program has separate and distinct rules and regulations governing the management of the grants, to which the City must fully comply.
7. **Recreation Programs Fund (014)** - accounts for funds received by the City from various sources such as child care programs, Cheyenne Depot Plaza events, Superday, Cheyenne Botanic Gardens, aquatics, concessions, and recreation to administer various recreation programs. Resolution Nos. 5137, 4930 address this fund.
8. **Belvoir Recreation Fund (015)** - accounts for monies received by the City from the 30-year wind energy lease on the Belvoir Ranch to enhance recreational facilities. Per Resolution 6023, the annual wind energy lease payments are split evenly between the Belvoir Recreation Fund, Solid Waste Fund and Board of Public Utilities.

# FUND DEFINITIONS

9. **Community Development Block Grant (CDBG) (018)** - accounts for funds given to local entities to assist low income families and individuals. The grant funds are received from the federal government and administered pursuant to the Housing and Community Development Act of 1974, 42 U.S.C. 530 *et seq.* and its related regulations.
10. **Revolving Real Property Fund (019)** - per resolution 6039, this fund was created to account for proceeds received from the sale of surplus real property to be used only to design, construct or purchase real property, or prepare current real property for sale.
11. **Law Enforcement Grants Funds (024)** - accounts for funds received from federal, state and local agencies to administer programs that assist Cheyenne Police Department operations. Each grant program has separate and distinct rules and regulations governing the management of the grants, to which the City must fully comply. Funds are expended according to mandates of the specific grants.
12. **Federal Grants Fund (025)** - accounts for funds from federal agencies to administer federal programs that are not accounted for in another City fund. Each grant program has separate and distinct rules and regulations governing the management of the grants, to which the City must fully comply. Funds are expended according to mandates of the specific grants.
13. **Transportation Planning (MPO) Fund (026)** - accounts for funds received from the federal government pursuant to federal transportation planning statutes (*e.g.* 23 U.S.C. §§ 5303-5306) and the Master Agreement for Metropolitan Transportation Planning between the Wyoming Department of Transportation, the Federal Highway Administration and the Cheyenne Metropolitan Planning Organization. The funds are expended pursuant to federal guidelines for the planning of streets, roadways, and other transportation needs.
14. **Transit Grant Fund (027)** - accounts for grant funds received from the federal government pursuant to the Urban Mass Transportation Act of 1964 and other similar and related federal laws and regulations. The funds, which are used to enhance local public transportation, are expended pursuant to federal guidance. Other state and local monies as well as program income used as federal match are accounted for in this fund.
15. **Juvenile Justice Fund (028)** - accounts for funds received from federal and state agencies to assist in the operation of the juvenile court system and other related programs that assist the youth of Cheyenne. Funds are expended for the operation of the juvenile court and probation systems, which were established by Ordinance Nos. 1458 and 1689, and other related youth programs.
16. **Special Friends Fund (029)** - accounts for funds received from community member donations and gifts, and state and local grants. This includes funds received from the Wyoming Children's Trust Fund, which is regulated by W.S. § 14-8-1-1 *et seq.* The funds are expended pursuant to the terms of various contracts with Laramie County and the state of Wyoming for the Special Friends mentor project, the after school program, the in-home outreach program, and other programs that benefit the youth of Cheyenne.
17. **Annexation Improvements (200)** - was established to hold funds received from individuals who have prepaid for annexation improvements in areas to be annexed into the City of Cheyenne, to provide loans to property owners in areas to be annexed into the City for infrastructure expenses, and to help with the extension of infrastructure to support economic development efforts. The authority for these funds is found in Resolution Nos. 3921, 4437, 5025, 5240 and Ordinance 3595.
18. **Housing Loans Fund (205)** - accounts for monies received in part from the Home Investment Partnerships (HOME) Program and the Cheyenne Redevelopment Agency when those agencies closed. The fund also includes program income from previous loan programs through the Community Development Block Grant program. Those agencies made rehabilitation loans to low-income homeowners. The monies held in this fund, which are also received from those homeowners who were recipients of rehabilitation loans, are used to administer these loans.



# FUND DEFINITIONS

## Capital Project Funds

Capital project funds account for the construction, rehabilitation and acquisition of capital assets, such as buildings, equipment and roads.

19. **Development Impact Fees Fund (013)** - was established per Resolution 4509 and Ordinance 3874 to account for fees collected upon approval of first time plats or replats, pursuant to the Uniform Development Code (UDC) of the City of Cheyenne, section 4.2.5. The funds June only be expended for the acquisition of park land and infrastructure, and the enhancement of new or existing parks.
20. **One Percent Sales Tax Fund (020, 021, 022)** - accounts for tax revenue received from an optional 1% sales tax approved by voters on a four-year cycle. A resolution is prepared for each ballot and approved by the Governing Body, and then approved by voters, which specifically determines how the funds shall be expended.
21. **Special Purpose Option Tax (030)** - accounts for major projects financed through a voter approved capital facilities sales tax, referred to as the 6th penny.
22. **Youth Activities Fund (031)** - was established to account for funds previously received from donations designated for the capital needs of the Youth Alternatives program and from surplus building funds associated with capital improvement for the Youth Alternatives program. The funds shall be used solely for the capital needs of the Youth Alternatives program.
23. **Golf Facilities Fund (041)** - is used to account for a portion of green fees collected at City owned golf courses. In accordance with Resolution No. 4919 (repealed by Resolution No. 5428) and past practices, sixty-three percent (63%) of all green fees shall be deposited into the City's General Fund and thirty-seven percent (37%) of all green fees shall be deposited into the Golf Improvement Fund for capital improvements.

## Permanent Fund

Permanent Funds are used to report resources that cannot be expended, but must be held in perpetuity. Generally these resources are invested and a government June spend the earnings, often for a purpose specified by the provider of the resources.

24. **Cemetery Perpetual Care Fund (220)** - this fund was set up for the perpetual care of Cheyenne cemeteries. Four hundred dollars is put into this fund each time a cemetery space is purchased. The investment earnings of this fund are transferred monthly to the General Fund.

## PROPRIETARY FUNDS

Proprietary funds are used to account for the City's business-type activities. There are two types of proprietary funds: Enterprise Funds and Internal Service Funds. Each type of fund imposes fees or charges for services. Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. Internal Service Funds are used when a fund primarily provides benefits to other funds, departments, or agencies of the city and its component units, or to other governments.

## Internal Service Fund

25. **Fleet Maintenance Fund (101)** - accounts for the costs of fueling, repairing and maintaining all fleet vehicles and equipment used in City operations.

# FUND DEFINITIONS

## Enterprise Funds

26. **Solid Waste Fund (023)** - monies received from solid waste charges and allocated to the operation and maintenance of the City's solid waste activities mandated by federal and state regulations and to accumulate funds for the closure and post-closure costs of the landfill.
27. **Civic Center (110)** - provides a location for concerts, performances, community events, and other shows.
28. **Ice and Events Center (114)** - provides activities including ice skating, hockey, concerts, roller skating, miniature golf and other public and private events.

## FIDUCIARY FUNDS

A fiduciary fund is used when a government is taking care of money that belongs to individuals and others outside of the government itself.

### Fiduciary Fund

29. **Fiduciary Fund (209)** - Currently the City holds funds for both the Historic Preservation Board and Visit Cheyenne.