

City of Cheyenne

Fiscal Year 2021 Adopted Budget



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MISSION STATEMENT



**The mission of Cheyenne City Government is
to provide our community with the services
necessary to promote a desired and
sustainable quality of life.**

We are stewards of all that is entrusted to us.

BUDGET MESSAGE

May 1, 2020

To the Cheyenne Community and City Council,

The COVID-19 pandemic is taking a staggering toll on the economies of the United States, the State of Wyoming and the City of Cheyenne. Unemployment is at levels not seen since the Great Depression. Key General Fund revenue streams such as sales and use taxes are dropping dramatically. Taxable consumer spending has come to a near standstill. Thirty-seven percent of City of Cheyenne revenues are derived from sales and use taxes. Dramatic drops in those taxes directly impacts the services provided by those dollars including police, fire, planning, streets, parks, recreation, community development and general government services.

The revenue the City receives from the State of Wyoming is likewise at risk. The collapse of extractive commodity prices has led to spoken speculation that the “direct distribution” to cities and towns from the State will be eliminated. In Fiscal Year 2020, Cheyenne received \$4.3 million in direct distribution. In 2021, that figure will be reduced by approximately \$345,000. In 2022 and beyond, it is likely that direct distribution will end altogether.

This unprecedented collapse in City revenues has made developing the Fiscal Year 2021 budget extremely challenging. This budget is now projecting a 25 percent decline in sales and use tax revenue. We can only hope that a 25 percent reduction is as bad as it gets.

For now, the Fiscal Year 2021 General Fund budget is assuming a best-case scenario deficit of nearly \$8 million. The City must increase revenues and decrease spending simultaneously. This budget includes both.

Two temporary, but necessary revenue adjustments are included.

The first is increasing the Solid Waste Fund transfer to the General Fund for one year. Resolution 5635 limits the total transfer from the Solid Waste Fund to 5 percent. The Fiscal Year 2021 budget increases this transfer for one year to 9.3 percent, for a total transfer of \$2.327 million.

BUDGET MESSAGE

The second is to divert the Belvoir Ranch wind energy lease payments from the Solid Waste Fund, Board of Public Utilities and Belvoir Recreation Fund to the General Fund for one year, for a total estimated transfer of \$1 million.

On the expenditure side, Department Directors were asked to carefully review their budget requests and make at least 10 percent cuts. Overall, 13 percent was cut from Department budgets. These were not across-the-board cuts. Rather, a measured approach was adopted by looking at preserving essential services while making the necessary cuts. For example, my department, which includes the Mayor's Office, Human Resources, Compliance, Municipal Court, City Attorney and Youth Alternatives, cut almost 19 percent of its budgets. Community Recreation and Events Department also cut nearly 19 percent of its budget. In comparison, Police and Fire both cut 8 percent of their budgets.

The City's data on actual tax revenues always trails by two months. In May and June, the City will receive the first hard data on how the pandemic has affected revenues. The full scope of the cuts necessary will need to be re-evaluated by the Governing Body to determine if additional adjustments and cuts need to be made. However, as this budget must be approved by June 8, 2020, amendments to the budget will have to be considered after the start of the new fiscal year.

Very Truly Yours,



Marian J. Orr,
Mayor



GOVERNMENT STRUCTURE

The City of Cheyenne operates under the Mayor-Council form of government. The Mayor is elected at large and on a non-partisan basis for a four-year term. The Mayor is responsible for carrying out the policies and ordinances of the Governing Body, for overseeing the day-to-day operations of the City, and for appointment of Municipal Court Judges, the City Attorney, City Treasurer, City Clerk, City Engineer, Planning and Development Director, Public Works Director, Community Recreation and Events Director, Police Chief and Fire Chief.

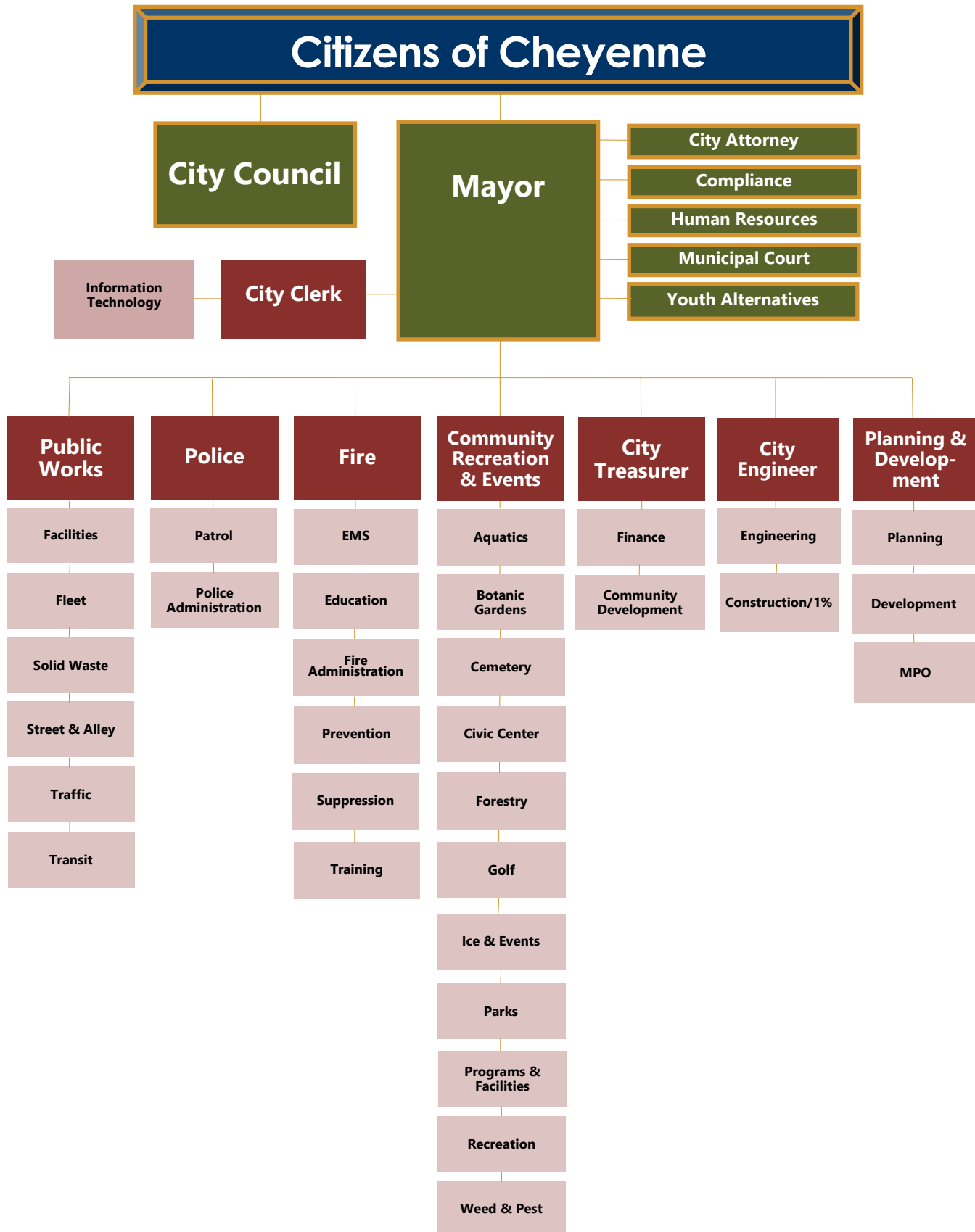
The City is divided into three wards and three council members are elected from each ward, also on a non-partisan basis for a four-year term. The Governing Body is made up of all nine members of the City Council plus the Mayor. The Governing Body is responsible for, among other things, passing ordinances and resolutions, adopting the budget, and approving the appointment of the officials recommended by the Mayor.

The City provides a full range of services including police and fire protection, construction and maintenance of streets and other infrastructure, recreational activities and cultural events, sanitation services, and health and welfare programs.

Water and sewer services are provided through a separate Board of Public Utilities which functions, in essence, as an enterprise fund of the City of Cheyenne. The Board prepares its own budget with a resolution approved by their Board of Directors. The Board's detailed budget information is not included in this document, but will be included in the appropriation of the budget for the City of Cheyenne when approved by the Governing Body of the City.



CITY ORGANIZATIONAL CHART



CITY DEMOGRAPHICS

TOP TEN EMPLOYERS IN CHEYENNE

RANK	NAME	# OF EMPLOYEES
1	FE Warren AFB	4,177
2	State of Wyoming	3,755
3	Laramie County School District #1	2,289
4	Cheyenne Regional Medical Center	1,900
5	Federal Government	1,728
6	Wyoming National Guard	1,130
7	VA Medical Center	980
8	Sierra Trading Post	878
9	Union Pacific Railroad	660
10	City of Cheyenne	568

2019 Population

63,957 people



Home Ownership

Median home value: **\$200,200**

Housing units occupied by owner: **65.6%**



Education

High school or higher: **93.8%**

Bachelor's degree or higher: **30.4%**



Age

Persons under 5 years: **6.5%**

Persons under 18 years: **23.2%**

Persons 65 years and over: **15.6%**

Income



Median household income: **\$63,235**

Per capita Income: **\$33,299**



SOURCES: <https://www.census.gov/quickfacts/fact/table/cheyennecitywyoming> and <http://cheyenneleads.org/doing-business-here/top-employers/>



CITY COUNCIL

WARD 1 REPRESENTATIVES



Pete Laybourn



Scott Roybal

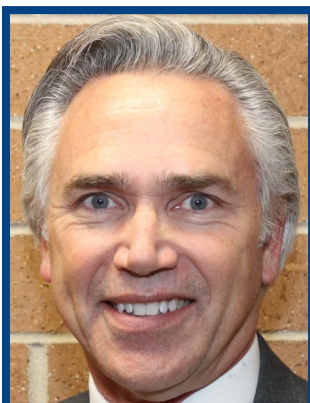


Jeff White, Vice President

WARD 2 REPRESENTATIVES



Bryan M. Cook



Dr. Mark Rinne, President



Dicky Shanor

WARD 3 REPRESENTATIVES



Rocky Case,
Chair,
Public Services Committee



Ken Esquibel



Mike Luna
Chair,
Finance Committee



CITY ADMINISTRATION

MAYOR



Marian J. Orr

APPOINTED OFFICIALS



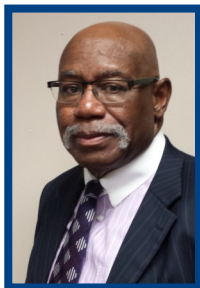
Charles Bloom
Planning &
Development Director



Thomas Cobb
City Engineer



Greg Hoggatt
Fire & Rescue
Chief



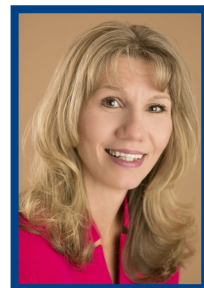
Ronn Jeffrey
Municipal Court
Juvenile Judge



Kris Jones
City Clerk



Brian Kozak
Police Chief



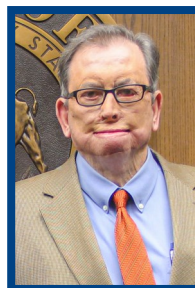
Robin Lockman
City Treasurer



Teresa Moore
Community
Recreation &
Events Director



Vicki Nemecek
Public Works
Director



Michael O'Donnell
City Attorney



Tony Ross,
Senior Municipal
Court Judge



BUDGET PROCESS

The City of Cheyenne's Annual Budget serves as the foundation for the City's financial planning and control. All annual appropriations lapse at fiscal year end. All departments of the City of Cheyenne are required to submit requests for appropriation to the City Treasurer on or before March 15 of each year.

In accordance with Wyoming Statute §16-4-104, the Treasurer must prepare a tentative budget for each fund and file it with the Governing Body no later than May 15 of each year. The proposed budget shall be reviewed and considered by the Governing Body in a regular or special meeting called for this purpose. A public hearing shall be held no later than the third Tuesday in June. Within twenty-four (24) hours of the conclusion of the public hearing, the Governing Body shall, by resolution or ordinance, make the necessary appropriations and adopt the budget, which, subject to future amendment, shall be in effect for the next fiscal year.

At the request of the City Treasurer or upon its own motion after publication of notice, the Governing Body may by resolution transfer any unencumbered or unexpended appropriation balance or part thereof from one fund, department or account to another.

No officer or employee of the City shall make any expenditure or encumbrance in excess of the total appropriation for any department. Management may amend the budget within the department level without the approval of the Governing Body.

BUDGET SCHEDULE	
May 1	Budget to Council
May 6-15	Department Work Sessions with Council to present budget requests
May 11	City Council Meeting 1st Reading – 6:00 p.m. (will be referred to May 20th Committee of the Whole)
May 20	Committee of the Whole – 6:00 p.m.
May 26	City Council Meeting 2 nd Reading – 6:00 p.m. (returns to the Committee of the Whole on June 3rd)
May 30	Notice of hearing published in newspaper with budget summary
June 3	Committee of the Whole – 6:00 p.m.
June 8	City Council Meeting – Public Hearing and 3 rd Reading – 6:00 p.m. (hearing must be held no later than 3 rd Tuesday in June per W.S. 16-4-109. Budget must be approved within 24 hours of conclusion of public hearing per W.S. 16-4-111)
June 19	Clerk submits Budget Ordinance to newspaper for publication on Friday, June 26

*Note: please be advised that the budget amounts included in this document have been rounded to the nearest whole dollar; however, the Excel spreadsheet calculations include cents. Therefore, comparative numbers might be off one dollar due to this rounding issue.



BUDGET ASSUMPTIONS

REVENUE ASSUMPTIONS

- Revenue estimates for the General Fund are prepared through an objective and analytical approach based on year-to-date trends, prior years' data, and anticipated changes in the local and state economy. The goal is to create reasonable revenue projections to ensure the ability to provide ongoing city services.
- Information used to compile and facilitate decisions on General Fund revenue estimates include, but are not limited to, data from the State of Wyoming Economic Analysis Division, historical revenues, estimates from city departments, and economic forecasts from the State's Consensus Revenue Estimating Group (CREG).
- Prior to the COVID-19 pandemic, in January 2020 the Wyoming Department of Administration and Information Economic Analysis Division released the *Wyoming Insights Report*. At that time there were signs of a weakening economy. Specifically, it reported that the City of Cheyenne was experiencing an economic downturn driven by a reduction of local mining and construction jobs.
- Furthermore, the CREG Report, also released before the pandemic, reported that sales tax projections are on track to meet forecast for Fiscal Year 2020. However, it went on to caution that sales tax revenues will start slowing in Fiscal Year 2021 as there were signs of a weakening economy in Wyoming.
- The Wyoming Association of Municipalities released its Fiscal Year 2021 Budget Preparation Handbook on April 17, 2020, which includes estimations of various revenue sources for each Wyoming municipality. This handbook was also used to assist with projecting Fiscal Year 2021 revenues.
- Sales tax revenues will be severely impacted by the COVID-19 pandemic. Prior to the pandemic the City had estimated a slight decrease in sales and use tax revenue for the next fiscal year. However, this projection has been drastically revised since then with an estimated 25 percent sales tax decrease in the Fiscal Year 2021 budget. Furthermore, the City won't know for several months the true impact of the current economic crisis on sales tax.
- The only significant revenue sources that were increased in this budget are property tax and vehicle registration fees.
- The City Treasurer performs monthly financial analysis and has cautioned for months that various General Fund revenue sources were coming in significantly lower than projections, which were based on Fiscal Year 2019 revenues. These include gas and electric franchise fees, lottery proceeds, parking structure revenues, court fines and bonds, and building permits. Unfortunately, most city revenues have decreased even more.
- Additionally, as a result of the COVID-19 epidemic, extraordinary measures have been taken to adjust revenues in the Fiscal Year 2021 budget. The first is the transfer from the Solid Waste Fund. Resolution #5635, which was approved in 2014, directs that a five percent transfer from the Solid Waste Fund be made to the General Fund based on budgeted operating expenditures. To overcome the revenue challenges in Fiscal Year 2021, a temporary revenue adjustment is proposed to make this transfer 9.3 percent for one year.
- Further, in the fall of 2019 a resolution was approved by the Governing Body that divides the Belvoir wind energy lease payments that the City will start receiving in Fiscal Year 2021 between the newly established Belvoir Recreation Fund, the Solid Waste Fund and the Board of Public Utilities. This budget proposes that those funds, estimated to be \$1 million annually, be diverted to the General Fund for a one-year period.



BUDGET ASSUMPTIONS

- All other revenue assumptions are outlined within the General Fund revenue section (pages 32-38) of this budget document.

EXPENDITURE ASSUMPTIONS

- Blue Cross Blue Shield of Wyoming informed the City on April 14, 2020 that employee health insurance rates will increase 10 percent. This will cost the General Fund approximately \$550,000 and other City funds around \$222,000. Prior to the COVID-19 pandemic, the City had been researching and analyzing the feasibility of creating a self-funded health plan in Fiscal Year 2021; however, with the extreme uncertainty and volatility of the economy, it was decided to table this discussion for one year.
- The Wyoming State Retirement System (WRS) contribution rates have again increased .5 percent for regular employees (all full-time employees except fire and law enforcement). Legislation was passed to gradually increase contributions to a total of 1.5 percent over a four-year period beginning in 2018. The Fiscal Year 2021 budget reflects the City again paying both shares of the increase at a total cost of around \$52,000 for the General Fund and \$36,000 for all other City funds.
- WRS contribution rates have also increased for the Paid Fire B Plan. The increase is 1 percent for the employer's share and .5 percent for the employees' share. The City must pay both increases per the negotiated union contract at a cost of \$84,000 to the General Fund for Fiscal Year 2021. This will be an annual increase until Fiscal Year 2022.
- There will be no increases in Fiscal Year 2021 for the law enforcement pension plan.
- With exception of Fire Department Divisions, longevity pay for all city staff was eliminated effective July 1, 2020. This will save the General Fund \$146,535 and other funds \$62,000.
- Initial estimates from the Wyoming Association of Risk Management (WARM) indicate

that the City's property and liability insurance will see a rate increase of 9.3 percent. However, the City Treasurer determined that the WARM insurance premiums have been paid from the General Fund for years but instead should have been allocated properly to the various other City funds, including Solid Waste, One Percent, Transit, Weed and Pest and Special Purpose Option Tax. This will be apportioned based on the number of employees in each fund and will save the General Fund \$338,667.

- The City also received preliminary notification that Worker's Compensation rates will decrease in 2021 at a savings of \$62,000 for the General Fund and \$22,000 for all other City funds. This decrease is due to a combination of improved safety protocols and procedures in the Sanitation Division, especially centering around accountability and training. The City also receives a safety discount which is based on drug testing protocols and safety procedures. Additionally, the City's Experience Modification Rate (EMR) is slowly decreasing. EMR is the amount of claims and dollars allocated to those claims.
- More expenditure budget assumptions are outlined within the individual division sections of this budget document.

USE OF RESERVES

- In Fiscal Year 2021 \$1,173,085 is proposed to be transferred from General Fund Reserves to the "Revenue from Reserves" budget line item.
- Of that total, \$775,000 must be transferred to cover the negative balance in the Civic Center Fund.
- Additionally, the City previously committed to paying \$624,000 for the Minimum Revenue Guarantee (MRG) to SkyWest Airlines. However, as a result of the pandemic this amount was recently decreased to \$260,000. This will also come from reserves.



STAFFING SUMMARY - GENERAL FUND

Division	2018 Full-Time Equivalent	2019 Full-Time Equivalent	2020 Full-Time Equivalent	2021 Full-Time Equivalent
City Council	1.0	1.0	1.0	1.0
Mayor	4.0	5.0	4.6	4.6
City Attorney	6.0	5.0	5.0	5.0
Human Resources	3.0	4.0	6.0	4.0
Risk Management	3.0	2.0	0.0	0.0
Compliance	0.0	0.0	18.4	13.4
Municipal Court	9.0	8.0	8.0	6.0
Youth Alternatives	3.0	3.0	4.3	4.1
City Clerk	7.0	7.0	7.0	7.0
Information Technology	8.0	8.0	7.0	6.0
Public Works Administration	6.0	3.0	2.5	1.8
Traffic	5.0	5.0	5.0	5.0
Facilities	10.0	9.0	9.0	4.0
Street & Alley	25.0	25.0	25.0	23.0
Police Administration	20.0	20.0	18.0	16.0
Police Patrol	105.0	110.0	109.0	108.0
Fire Administration	4.0	4.0	4.0	3.0
Fire Training	2.0	2.0	2.0	2.0
Fire Prevention	5.0	5.0	4.0	5.0
Public Education	0.0	1.0	1.0	0.0
Fire Suppression	79.0	79.0	83.0	79.0
Special Operations	0.0	0.0	0.0	0.0
Emergency Medical Services	1.0	1.0	1.0	1.0
Fire Honor Guard	0.0	0.0	0.0	0.0
Community Recreation & Events Admin	2.0	7.0	7.0	5.0
Programs & Facilities	7.0	7.0	7.0	6.0
Forestry	7.0	7.0	7.0	6.0
Aquatics	3.0	3.0	3.0	3.0
Recreation	5.0	3.0	3.0	3.7
Recreation Buildings	0.0	0.0	0.0	0.0
Golf	7.0	7.0	7.0	7.0
Parks	17.0	17.0	17.0	15.0
Cemetery	5.0	5.0	5.0	4.0
Botanic Gardens	8.0	8.0	8.0	5.0
Clean & Safe	4.0	4.0	4.0	3.0
Engineering	9.0	11.0	11.0	10.0
Finance	8.3	8.3	8.3	7.0
Planning & Development	9.0	9.0	9.0	8.0
Building	15.0	15.0	0.0	0.0
Total	412.3	418.3	421.1	381.6



STAFFING CHANGES - GENERAL FUND

2020 Full-Time Equivalent - General Fund

421.1

2021 Changes:

Additions:

Recreation Sports Programmer - Recreation Division	0.7
Digital Media Producer - Community Recreation & Events Admin Division	1.0
Legal Assistant - City Attorney Division	1.0
Safety Coordinator - Compliance Division (previously paid for by Solid Waste Fund)	1.0
Total Additions:	3.7

Reductions:

Grants Manager - Mayor Division	-1.0
Assistant City Attorney II - City Attorney Division	-1.0
Deputy Director of Human Resources - Human Resources Division	-1.0
Human Resources Education Facilitator - Human Resources Division	-1.0
Code Enforcement Officer - Compliance Division	-1.0
Code Inspector Mechanical - Compliance Division	-1.0
Code Compliance Inspector - Compliance Division	-1.0
Plan Examiner - Compliance Division	-1.0
Assistant Plan Examiner - Compliance Division	-1.0
Building/Development Technician - Compliance Division	-1.0
Municipal Court Warrant Tech - Municipal Court	-1.0
Municipal Court Deputy Clerk - Municipal Court	-1.0
Volunteer Coordinator (Mayor's Youth Council) - Youth Alternatives	-0.2
Network Systems Technician - Information Technology Division	-1.0
Deputy Director of Public Works - Public Works Administration	-0.5
Operations Manager - Public Works Administration	-0.2
Foreman - Facilities Maintenance Division	-1.0
Foreman (Custodian) - Facilities Maintenance Division	-1.0
Custodian I - Facilities Maintenance Division	-1.0
Custodian I - Facilities Maintenance Division	-1.0
Custodian I - Facilities Maintenance Division	-1.0
Heavy Equipment Operator - Street & Alley Division	-1.0
Heavy Equipment Operator - Street & Alley Division	-1.0
Police Records Tech - Police Administration Division	-1.0
Police Records Tech - Police Administration Division	-1.0
Police Services Tech - Police Administration Division	-1.0
Secretary - Fire Administration Division	-1.0
Public Information Officer - Fire Public Education Division	-1.0
Firefighter Probation - Fire Suppression Division	-1.0
Firefighter Probation - Fire Suppression Division	-1.0
Firefighter Probation - Fire Suppression Division	-1.0



STAFFING CHANGES - GENERAL FUND

Continued from page 17

Community Relations Manager - Community Recreation & Events Admin Division	-1.0
Marketing Coordinator - Community Recreation & Events Admin Division	-1.0
Booking and Program Manager - Community Recreation & Events Admin Division	-1.0
Administrative Assistant - Programs & Facilities Division	-1.0
Arborist - Forestry Division	-1.0
Foreman - Parks Division	-1.0
Maintenance Technician - Parks Division	-1.0
Cemetery Supervisor - Cemetery Division	-1.0
Volunteer Coordinator - Botanic Gardens Division	-1.0
Horticulturist - Botanic Gardens Division	-1.0
Horticulture/Operations Supervisor - Botanic Gardens Division	-1.0
Events Technician - Clean & Safe Division	-1.0
Surveyor - City Engineer Division	-1.0
Manager of Community Development - Finance Division	-0.3
Senior Planner - Planning & Development Division	-1.0
Total Reductions	-43.2

2021 Full-Time Equivalent - General Fund	381.6
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Note: Three Police Officer positions were approved per Resolution 5980 on March 11, 2019 that were not included in the Fiscal Year 2020 budget due to budgetary constraints and therefore are not included in these numbers. These same three positions will also not be funded in the proposed Fiscal Year 2021 budget

STAFFING SUMMARY - OTHER FUNDS

Other Funds	2018 Full-Time Equivalent	2019 Full-Time Equivalent	2020 Full-Time Equivalent	2021 Full-Time Equivalent
Weed & Pest	2.0	2.0	2.0	2.0
Youth Alternatives	7.0	7.0	5.0	4.0
Development Impact Fees **	0.0	0.0	0.0	0.0
Recreation Programs	3.0	4.0	4.0	4.3
Community Development Block Grant	0.8	0.8	0.8	1.0
One Percent Sales Tax	13.5	9.0	9.0	10.0
Solid Waste Management	75.5	79.0	78.5	80.3
Law Enforcement Grants	3.0	3.0	3.0	3.0
Transportation Planning	5.0	5.0	5.0	5.0
Transit	17.0	17.0	18.0	21.0
Juvenile Justice	2.0	2.0	1.0	1.0
Special Friends	1.0	1.0	0.75	0.9
Special Purpose Option Tax	4.0	5.0	5.0	8.0
Youth Activities **	0.0	0.0	0.0	0.0
Golf Facilities **	0.0	0.0	0.0	0.0
Fleet Maintenance	17.0	16.0	16.0	15.0
Civic Center	5.0	3.0	5.0	4.0
Ice & Events Center	4.0	4.0	4.0	3.0
Cemetery Perpetual Care **	0.0	0.0	0.0	0.0
Total Other Funds Staffing	159.8	157.8	157.0	162.5
Total City Staffing	572.0	576.0	578.1	544.1

** - Responsibilities for these funds are accomplished within assigned Departments.



FUND OVERVIEW

The City's governmental functions and accounting system are organized, controlled and operated on a fund basis. A fund is a tool that accountants use to segregate resources related to specific activities (i.e. 5th penny tax). The use of public resources typically is constrained by legal restrictions and similar limitations. Some of these constraints are imposed by outside parties (i.e. higher level governments, grantors and creditors); others reflect limitations that the government itself has placed upon the use of resources. The City, like other state and local governments, uses fund accounting to ensure that public funds are spent only for authorized purposes and are within appropriate amounts

The City of Cheyenne has 28 funds. However, the Fiscal Year 2021 budget only contains 20 of those funds. The other eight funds are not included in this budget but instead are re-appropriated when ending fiscal year balances are determined in August.

GENERAL FUND

The General Fund is the City's primary operating fund. It is used to account for all revenue sources and expenditures which are not required to be accounted for in other funds. Revenues accounted for in the General Fund are derived primarily from taxes, federal and state distributions and charges for goods and services. Expenditures include all major functions of the City in addition to allocations to support agencies.

SPECIAL REVENUE FUNDS

These funds are used to account for the proceeds of specific revenue sources such as taxes, governmental grants or other revenue sources that are legally restricted and designed to finance particular functions or activities of the City. The budget includes the following Special Revenue Funds:

- **Weed & Pest Control (010)** – monies received from a general county tax levy to administer a program of weed and pest control.
- **Youth Alternatives Grants (012)** – monies received from various agencies to administer a program for youth.
- **Development Impact (013)** – community facility fees received to be used for park development and infrastructure costs.
- **Recreation Programs (014)** – monies received from special recreational programs to administer those activities.
- **Community Development Block Grant (018)** – funds received from the U.S. Department of Housing and Urban Development to assist low income individuals.
- **Law Enforcement Grants (024)** – federal, state and local grants received by the police department to administer various programs.
- **Transportation Planning (026)** - funds received from federal and local sources to provide metropolitan street planning for the City and County.
- **Federal Transit Authority (FTA) Grant (027)** - funds received from federal, state and local sources to provide public transportation.
- **Juvenile Justice (028)** monies received from various grants to be used for programs which assist youth in trouble.
- **Special Friends (029)** – accounts for a program which brings adults together with young people, funded by grants and donations.

CAPITAL PROJECT FUNDS

The Capital Project Funds account for financial resources to be used for the acquisition, construction or renovation of capital facilities or other equipment that ultimately become City fixed assets. The City has the following four Capital Project Funds:

FUND OVERVIEW

- **One Percent Sales Tax (020, 021 & 022)** – revenue received from an optional sales tax approved by voters every four years to be used primarily for street and road projects, commonly referred to as the 5th penny.
- **Special Purpose Option Tax (030)** – accounts for major projects financed through a special voter approved capital facilities sales tax, referred to as the 6th penny.
- **Youth Activities (031)** – accounts for construction of Youth Alternatives projects with funds received from the Ropes Course.
- **Golf Facilities (041)** – accounts for improvements to City golf facilities funded with a portion of revenues received from annual golf memberships.

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 provide services to customers outside the entity. Internal Service Funds are used when a fund primarily provides benefits to other funds, departments, or agencies of the primary government and its component units, or to other governments. The City's four Proprietary Funds are:

- **Fleet Maintenance (101)** – accounts for the costs of fueling and maintaining all fleet vehicles and equipment used in City operations. This is an Internal Service Fund.
- **Solid Waste Management (023)** – monies received from solid waste charges and allocated to the operation and maintenance of the City's solid waste activities as mandated by federal and state regulations and to

accumulate funds for the closure and post-closure costs of the landfill. This is an Enterprise Fund.

- **Civic Center (110)** - provides a location for concerts, stage performances and other shows. This is an Enterprise Fund.
- **Ice & Events Center (114)** - provides activities at the Center including ice hockey, concerts, roller skating, miniature golf and other public and private events. This is an Enterprise Fund.

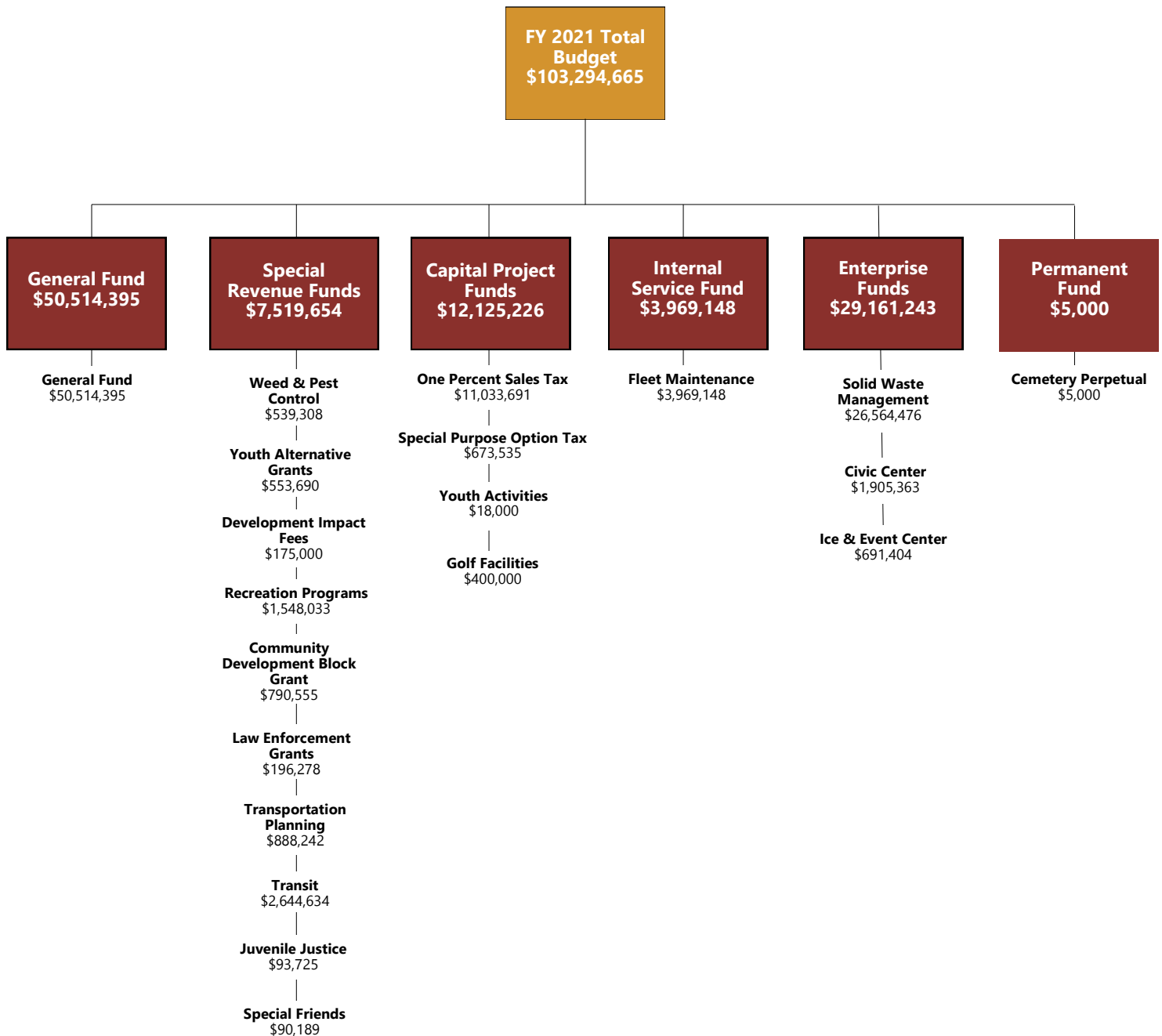
PERMANENT FUND

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

- **Cemetery Perpetual Care (220)** – this fund was set up for the perpetual care of Cheyenne cemeteries. Four hundred dollars is put into the fund each time a cemetery space is purchased.



FUND OVERVIEW



EXPENDITURE BY FUND SUMMARY

FUND	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
GENERAL FUND	\$ 49,817,845	\$ 54,730,786	\$ 56,073,809	\$ 50,652,480	\$ (5,421,329)
SPECIAL REVENUE FUNDS					
Weed & Pest	\$ 571,126	\$ 535,322	\$ 515,683	\$ 539,308	\$ 23,625
Youth Alternatives Grants	536,900	391,386	574,762	553,690	(21,071)
Development Impact Fees	194,756	63,313	151,200	175,000	23,800
Recreation Programs	1,103,370	1,471,355	1,337,339	1,548,033	210,694
CDBG	488,279	447,745	506,474	790,555	284,081
Law Enforcement Grants	570,985	477,361	171,032	196,278	25,246
Transportation Planning	693,305	786,573	870,097	888,242	18,145
Transit	2,394,997	1,870,608	2,432,324	2,644,634	212,310
Juvenile Justice	139,363	77,103	80,409	93,725	13,316
Special Friends	85,060	85,830	76,363	90,189	13,826
Total	6,778,141	6,206,595	6,715,683	7,519,654	803,971
CAPITAL PROJECT FUNDS					
One Percent Sales Tax	\$ 10,513,615	\$ 12,345,298	\$ 10,899,926	\$ 11,033,691	\$ 133,765
Special Purpose Option Tax	3,279,252	9,060,448	325,158	673,535	348,377
Youth Activities	10,200	11,191	18,000	18,000	-
Golf Facilities	16,488	128,856	201,000	400,000	199,000
Total	13,819,555	21,545,794	11,444,084	12,125,226	681,142
PROPRIETARY FUNDS					
Fleet Maintenance	\$ 3,794,578	\$ 3,751,807	\$ 4,322,249	\$ 3,969,148	\$ (353,101)
Solid Waste	8,487,487	8,111,137	18,015,303	26,564,476	8,549,174
Civic Center	1,384,835	2,683,295	2,348,249	1,905,363	(442,886)
Ice & Events Center	745,512	743,078	685,503	691,404	5,901
Total	14,412,412	15,289,317	25,371,304	33,130,390	7,759,087
PERPETUAL					
Cemetery	\$ 8,350	\$ 15,024	\$ 2,000	\$ 5,000	\$ 3,000
Total	8,350	15,024	2,000	5,000	3,000
TOTAL EXPENDITURES	\$ 84,836,302	\$ 97,787,517	\$ 99,606,880	\$ 103,432,750	\$ 3,825,870



GENERAL FUND DEBT SUMMARY

The City's Refunding Revenue Bonds were issued in 2012 and are secured by a pledge of federal mineral royalties and gross parking fee revenues received. The bonds were originally issued in 1994 for the George Cox Parking Garage and were refunded and refinanced in 2003 to include the Jack R. Spiker Parking Structure construction costs. In 2012 the Refunding Revenue Bonds were refinanced at a lower interest rate. The payments on the bonds are budgeted and paid for out of the General Fund on an annual basis. In the Fiscal Year 2021 budget a payment of \$687,488 (\$525,000 towards the debt principal and \$162,488 for interest costs) is included.

GENERAL FUND DEBT AT A GLANCE

Balance as of June 30, 2021
\$5,800,000

Annual Payment Due in 2021:
\$687,488

Loan will be paid off:
April 2028



BOND AMORITIZATION SCHEDULE

Fiscal Year Ended June 30:	PARKING LOT BONDS: REPORTED IN GENERAL FUND:			
	Principal	Interest	Total	Balance
2013	300,000	187,639	487,639	9,155,000
2014	300,000	225,488	525,488	8,855,000
2015	330,000	217,238	547,238	8,525,000
2016	350,000	209,812	559,812	8,175,000
2017	425,000	201,938	626,938	7,750,000
2018	450,000	192,376	642,376	7,300,000
2019	475,000	182,250	657,250	6,825,000
2020	500,000	172,987	672,987	6,325,000
2021	525,000	162,488	687,488	5,800,000
2022	575,000	150,937	725,937	5,225,000
2023	625,000	137,425	762,425	4,600,000
2024	650,000	121,800	771,800	3,950,000
2025	700,000	106,200	806,200	3,250,000
2026	750,000	88,700	838,700	2,500,000
2027	800,000	69,200	869,200	1,700,000
2028	1,700,000	47,600	1,747,600	-
	\$ 9,455,000	\$2,474,078	\$ 11,929,078	



GENERAL FUND DEPARTMENT SUMMARY

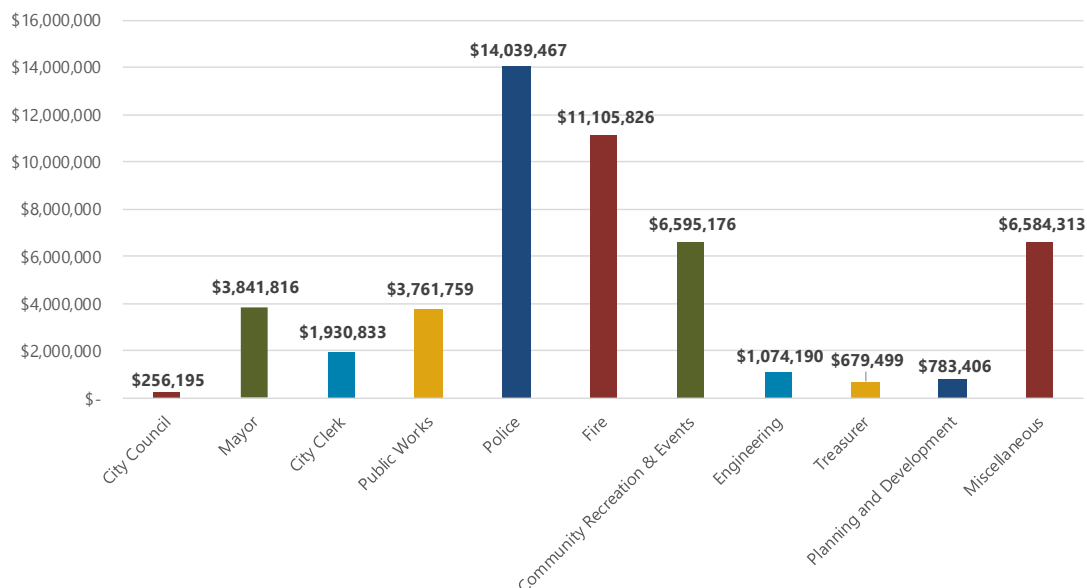
	2018	2019	2020 Adopted	2021 Adopted	\$ Change from 2020 to
REVENUE:	Actuals	Actuals	Budget	Budget	2021
Taxes and Special Assessments	\$ 12,082,678	\$ 12,208,502	\$ 12,386,281	\$ 12,753,000	366,719
Intergovernmental	26,472,517	28,294,762	29,387,400	22,740,000	(6,647,400)
Special Distribution From State	4,701,664	4,514,599	4,382,318	3,986,318	(396,000)
Fines and Forfeitures	1,342,877	1,301,932	1,485,000	1,048,000	(437,000)
Licenses and Permits	2,743,853	3,125,031	2,870,290	2,484,290	(386,000)
Charges for Services	1,950,377	1,810,564	1,807,000	1,643,250	(163,750)
Miscellaneous	2,101,872	989,505	1,229,520	1,859,167	629,647
Interest	68,369	543,371	264,000	117,000	(147,000)
Transfers	816,350	763,024	712,000	2,333,371	1,621,371
Grants	507,437	534,964	500,000	515,000	15,000
Transfer from Reserves	-	-	1,050,000	1,173,085	123,085
TOTAL REVENUE	\$ 52,787,994	\$ 54,086,252	\$ 56,073,809	\$ 50,652,480	\$(5,421,329)

EXPENDITURES:

City Council	\$ 285,388	\$ 278,784	\$ 272,185	\$ 256,195	\$ (15,990)
Mayor	3,379,477	3,065,515	4,579,434	3,841,816	(737,617)
City Clerk	1,782,477	1,977,120	2,073,490	1,930,833	(142,657)
Public Works	4,359,034	3,958,335	4,182,614	3,761,759	(420,855)
Police	13,325,056	14,610,648	14,636,688	14,039,467	(597,221)
Fire	10,916,206	11,748,662	11,496,253	11,105,826	(390,427)
Community Recreation & Events	7,245,602	7,449,412	7,870,886	6,595,176	(1,275,710)
Engineering	988,479	1,097,055	1,246,183	1,074,190	(171,992)
Treasurer	678,205	835,491	900,421	679,499	(220,922)
Planning and Development	1,681,813	1,915,994	915,936	783,406	(132,530)
Miscellaneous	5,096,209	7,623,247	7,599,719	6,584,313	(1,015,407)
Special Projects	79,900	170,523	50,000	-	(50,000)
Reserved for Capital Improvements	-	-	250,000	-	(250,000)
TOTAL EXPENDITURES	\$ 49,817,845	\$ 54,730,786	\$ 56,073,809	\$ 50,652,480	\$(5,421,328)

EXCESS REVENUES

OVER (UNDER) EXPENDITURES	\$ 2,970,149	\$ (644,534)	\$ (0)	\$ (0)	\$ (0)
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GENERAL FUND DIVISION SUMMARY

	2018	2019	2020	2021	\$ Chage
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
REVENUE:					
Taxes and Special Assessments	12,082,678	12,208,502	12,386,281	12,753,000	366,719
Intergovernmental	26,472,517	28,294,762	29,387,400	22,740,000	(6,647,400)
Special Distribution From State	4,701,664	4,514,599	4,382,318	3,986,318	(396,000)
Fines and Forfeitures	1,342,877	1,301,932	1,485,000	1,048,000	(437,000)
Licenses and Permits	2,743,853	3,125,031	2,870,290	2,484,290	(386,000)
Charges for Services	1,950,377	1,810,564	1,807,000	1,643,250	(163,750)
Miscellaneous	2,101,872	989,505	1,229,520	1,859,167	629,647
Interest	68,369	543,371	264,000	117,000	(147,000)
Transfers	816,350	763,024	712,000	2,333,371	1,621,371
Grants	507,437	534,964	500,000	515,000	15,000
Transfers from Reserves	-	-	1,050,000	1,173,085	123,085
TOTAL REVENUE	\$52,787,994	\$54,086,252	\$56,073,809	\$50,652,480	\$(5,421,329)
EXPENDITURES:					
Council					
1101 Council	285,388	278,784	272,185	256,195	(15,990)
Mayor					
1201 Mayor	366,547	689,535	531,637	485,772	(45,866)
1210 City Attorney	554,112	570,790	600,143	607,176	7,033
1211 Human Resources	406,203	584,115	827,328	511,562	(315,766)
1212 Compliance	-	-	1,521,891	1,185,847	(336,045)
1220 Municipal Court	656,303	693,309	668,835	653,746	(15,089)
1221 Youth Alternatives	312,105	359,905	429,599	397,714	(31,885)
1302 Risk Management	1,084,208	167,860	-	-	-
City Clerk					
1301 City Clerk	559,168	722,025	744,510	705,990	(38,520)
1320 Information Technology	1,223,309	1,255,095	1,328,980	1,224,843	(104,137)
Public Works					
1401 Public Works Administration	256,002	316,038	299,949	203,910	(96,039)
1403 Traffic	499,325	508,763	528,413	500,572	(27,841)
1412 Facilities Maintenance	953,921	996,422	978,308	761,378	(216,930)
1416 Street and Alley	2,649,786	2,137,112	2,375,944	2,295,900	(80,044)
Police					
1511 Police Administration	3,305,726	3,864,585	3,548,684	3,302,955	(245,729)
1514 Police Patrol	10,019,330	10,746,063	11,088,004	10,736,512	(351,492)
Fire					
1601 Fire Administration	497,010	637,791	576,921	497,375	(79,546)
1612 Training	297,640	319,235	352,489	315,621	(36,868)
1613 Prevention	638,607	543,119	542,270	623,907	81,637
1614 Public Education	-	89,751	91,843	-	(91,843)
1615 Suppression	9,224,025	9,944,930	9,761,765	9,470,088	(291,677)
1616 Special Operations	125,580	17,932	-	-	-
1618 EMS	133,344	192,893	170,966	198,835	27,869
1619 Fire Honor Guard	-	3,011	-	-	-



GENERAL FUND DIVISION SUMMARY

		2018	2019	2020	2021	\$ Chage
		Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
Community Recreation and Events						
1701	Community Rec & Events Admin	511,822	687,013	733,731	554,130	(179,601)
1710	Forestry	580,317	672,567	696,460	591,931	(104,529)
1712	Programs and Facilities	552,303	441,434	496,015	434,168	(61,847)
1721	Aquatics	1,115,441	1,087,178	1,112,835	933,996	(178,838)
1730	Recreation	701,176	286,846	297,534	316,110	18,576
1732	Recreation Buildings	(6,719)	114,647	116,060	90,060	(26,000)
1733	Kiwanis Community House	48,423	-	-	-	-
1740	Golf Courses	827,590	851,358	916,107	841,020	(75,087)
1750	Parks	1,706,151	1,697,341	1,853,984	1,607,228	(246,756)
1751	Cemetery	444,789	442,882	477,395	399,364	(78,031)
1760	Botanic Gardens	599,185	639,206	679,002	452,158	(226,844)
1770	Clean and Safe	165,124	528,940	491,763	375,010	(116,753)
Engineering						
1801	Engineering	988,479	1,097,055	1,246,183	1,074,190	(171,992)
City Treasurer						
1901	Finance	678,205	835,491	900,421	679,499	(220,922)
Planning & Development						
2010	Planning Services	683,924	775,544	915,936	783,406	(132,530)
2020	Building	997,889	1,140,450	-	-	-
Other						
2111	Miscellaneous	2,979,809	4,819,950	4,727,303	4,767,298	39,995
2113	Special Projects	79,900	170,523	50,000	-	(50,000)
2211	Economic Development	49,825	49,825	49,825	39,860	(9,965)
2212	City-County Support	1,188,620	1,854,517	1,983,591	1,458,456	(525,135)
2213	Community Services Support	877,955	898,955	839,000	318,700	(520,300)
0000	Reserved-Capital Improvements	-	-	250,000	-	(250,000)
TOTAL EXPENDITURES		\$49,817,845	\$54,730,786	\$56,073,809	\$50,652,480	\$ (5,421,328)
EXCESS REVENUES						
OVER (UNDER) EXPENDITURES		\$ 2,970,149	\$ (644,534)	\$ (0)	\$ (0)	\$ (0)



GENERAL FUND RESERVES

General Fund reserve levels are measured using unrestricted, or unreserved, fund balance. Accountants use the term fund balance to describe the difference between assets and liabilities, or, in essence, what would be left over if all the fund's assets were used to satisfy the liabilities. Assets are defined as items owned by the government (cash, investments, receivables, etc.). Liabilities are defined as amounts owed by the government to others.

Fund balance is required to be reported in two components—reserved and unreserved. When fund balance is reserved, it either means that the resources are in a form that cannot be appropriated and spent (such as inventory) or that the resources are legally limited to being used for a particular purpose. For example, the City is required to maintain a bond reserve in the amount of \$936,244 for the Refunding Revenue Bonds which will then be used as part of the final principal payment to relieve the debt. This portion of fund balance is designated as restricted, or reserved.

The portion of fund balance that is not reserved or restricted is fittingly called unreserved fund balance. Unreserved fund balance in the General Fund can be used for any purpose at all. However, the City's Reserve Policy requires an unreserved fund balance of at least 60 days of budgeted General Fund expenditures.

With the COVID-19 economic crisis, there has been much focus on the City's General Fund emergency reserve levels. Governments must

be prepared for any emergent fiscal need that might arise, along with being able to mitigate current and future risks such as revenue fluctuations. These revenue fluctuations, primarily caused by sales and use taxes, can be quite volatile and vary significantly based on the economic activity within the county.

Although there is no state statute specifying required reserve levels, the Government Finance Officers' Association (GFOA) recommends as a best practice that cities maintain a minimum unassigned fund balance of 60 days of operating expenditures. In 2014 the Governing Body approved Resolution 5605 which followed the GFOA minimum recommendation.

We would like to stress that although the GFOA recommends a minimum of 60 days, this level should be viewed cautiously. GFOA members include municipalities, county governments, school districts, and state governments from across the United States and Canada. Therefore, their recommendations should be viewed as a broad guideline for diverse governments. For example, municipalities in New York have taxing authority and therefore 60 days of operating reserves might be sufficient for their situation. However, in Wyoming local governments do not have the same ability to tax themselves and therefore this is the reason that most Wyoming communities have significantly higher reserve levels than 60 days. It is our recommendation that this resolution and reserve level be reevaluated in the coming year.

Fund Balance - \$22,707,047



Non-Spendable
(i.e. Inventory)
\$6,949



Committed (fund use determined
by formal Governing Body action)
\$9,271,684



Unassigned (available for use)
\$11,717,170



Restricted (fund use restricted
for a specific purpose)
\$936,244



Assigned (fund use intended
for a specific purpose)
\$775,000



GENERAL FUND RESERVES

Projected as of 03/31/2020

Current FY 2020 Budget	\$ 62,637,195	
*60 day reserve (Current Budget divided by 365 times 60)	10,296,525	
Total Fund Balance as of June 30, 2019 (Audited)		\$ 22,707,047
Non-spendable:		
Long-Term Portion of Annexation Loan Receivable	6,949	
	6,949	
Restricted:		
Bond Ordinance Reserve	936,244	
	936,244	
Total Nonspendable and Restricted		943,193
Fund Balance, Unrestricted		\$ 21,763,854
USE OF RESERVES		
Fund Balance, Unrestricted		\$ 21,763,854
Committed (by Ordinance, Resolution, Grant or Contract):		
By Resolution:		
Designated for Annexation Loans (Resolution 4437) Approved 6-23-03	75,000	
Designated for Infrastructure (Resolution 5240) Approved 9-13-10	175,000	
Municipal Court 2nd Floor Shell Balance (Resolution 5951) Approved 9-24-18	449,850	
Re-appropriation for FY 2020 Budget (Resolution 6010) Approved 9-9-19	6,066,287	
Re-appropriation for FY 2020 Budget (Resolution 6035) Approved 01-27-20	345,000	
	7,111,137	
By City Council Vote:		
Municipal Court 2nd Floor Architectural & Design Fee - Approved 2-11-19	95,000	
Hitching Post Purchase - Approved 7-22-19	329,630	
Airline Minimum Revenue Guarantee Payment - Approved 11-25-19	623,501	
Splash Pad Sewer and Manhole Cover Change Order - Approved 3-27-20	62,416	
	1,110,547	
By Budget Ordinance:		
Obligated to Balance FY 2020 Budget - Approved 6-10-19	1,050,000	
	1,050,000	
Total Committed		9,271,684
Assigned (Established by Highest Level of Decision Making or Official Designated)		
By Management Intent:		
Transfer to cover Civic Center negative fund balance in Fiscal Year 2021 budget	775,000	
	775,000	
Total Assigned		775,000
Unassigned Fund Balance Available (Unrestricted Fund Balance Less Total Committed and Assigned)		\$ 11,717,170
*Less 60 days Unassigned Reserves from Above (Required by Resolution 5605)		10,296,525
Available to Spend		\$ 1,420,645



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GENERAL FUND REVENUES



GENERAL FUND REVENUE

The City of Cheyenne receives General Fund revenues from a variety of sources which then must be prudently used to provide services to Cheyenne citizens. The City General Fund revenues are divided into nine basic categories. Below is a breakdown of those categories:

- **Taxes and Special Assessments** - franchise fees, property and vehicle taxes.
- **Intergovernmental** - sales taxes, mineral royalties, severance taxes and other revenue from governmental entities. This category includes the direct appropriation from the State of Wyoming.
- **Fines and Forfeitures** - fines from parking and other municipal code violations.
- **Licenses and Permits** - building permits and various business licenses.
- **Charges for Services** - recreation, parking and other miscellaneous charges for services.
- **Miscellaneous** - includes various miscellaneous charges.
- **Interest** - investment and interest revenue.
- **Transfers** - amounts received from other City funds.
- **Grants** - police grant for school district services.

TAXES AND SPECIAL ASSESSMENTS

Franchise Fees

Franchise fees are paid by various utility, cable television and telecommunication companies to the City in exchange for using public rights-of-way (ROW) for lines, pipes, poles, etc. They are set by agreements and are based on a percentage of sales (from 1-5 percent).

Electric and natural gas franchise fees are expected to be under revenue projections for Fiscal Year 2020 as a result of a rebate given to

Black Hills Energy consumers due to the federal Tax Cuts and Jobs Act. However, this was a one-time rebate and should not affect Fiscal Year 2021 revenue projections. Therefore we have kept revenues flat in this line item.

Telephone franchise fees have been decreased by \$71,000 due to the renegotiated agreement with Zayo (provider of fiber networks) that was approved by the Governing Body in June 2019.

Cable television franchise fees were decreased by 10 percent, or \$97,000, as a result of the City receiving lower payments in Fiscal Year 2020 compared to Fiscal Year 2019.

Property and Vehicle Taxes

Property taxes comprise approximately 12 percent of General Fund revenues in Fiscal Year 2021. The City taxes 8 mills, the maximum millage allowed by state statute.

The table below illustrates how much of a Cheyenne resident's annual property tax assessment (based on a \$250,000 home) is allocated to the City of Cheyenne:

Entity	Mills	Amount
School District #1	26	\$ 617.50
State School Fund	12	285.00
General County	10	237.50
City of Cheyenne	8	190.00
LCCC	6.9	163.88
County School Fund	6	142.50
Laramie County Library	2	47.50
Weed & Pest	0.8	19.00
Conservation District	0.5	11.88
	72.2	\$ 1,714.75

GENERAL FUND REVENUE

Property taxes are based on property value assessments set by the Laramie County Assessor. The assessed value for 2020 (which will be collected from taxpayers during the Fiscal Year ended June 30, 2021) has not been set as of the preparation of this budget. However, based on a review of actual revenues to be received in the current fiscal year as well as discussions with the Laramie County Assessor, we anticipate a slight increase of property tax valuations for Fiscal Year 2021 and have increased property tax revenue by two percent. Additionally, the estimate of property taxes to be received in the current fiscal year is \$374,000 over projections. This amount, plus the two percent increase of \$120,000, is \$494,000 more than estimated to be received in Fiscal Year 2021 compared to Fiscal Year 2020.

Vehicle taxes are collected by the Laramie County Treasurer and the City's share is remitted monthly. Revenues for Fiscal Year 2020 are estimated to be slightly above budget and therefore we have projected the Fiscal Year 2021 budget to be \$40,719 higher than the current fiscal year.

INTERGOVERNMENTAL

State Sales and Use Tax (4th Cent)

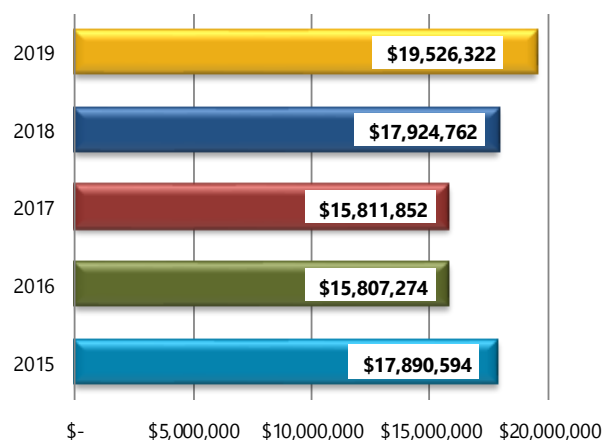
The State of Wyoming levies a 4 percent sales tax upon all sales, purchases, and leases of tangible property sold or leased by persons engaged in the state. Since 2007, prescriptions and food have been exempted from sales tax. The City's share of sales and use taxes collected by the State of Wyoming is the largest contributor to General Fund revenue.

Wyoming Statute §39-15-111 governs the distribution process for the 4 percent state

sales tax. Of the amount collected, 69 percent of the tax is credited to the State's General Fund. Of the remaining 31 percent, the State is allowed to deduct 1 percent as an administrative fee. The City shares the remaining balance with other Laramie County local governments based on population. For sales tax calculations, the portion of sales tax revenue returned to the counties and municipalities is distributed based upon the decennial census population within their counties. The City's population from the 2010 Census was 59,466 compared to the total Laramie County population of 91,738; therefore, the City receives 64.8 percent of the sales tax distributed to the County. Distribution is determined by computing the percentage that net sales and use taxes collected by vendors in each county (including its cities and towns) bears to the total net sales collected from all vendors in the state.

During Fiscal Year 2019, actual sales and use tax collections were \$19,526,322. However, as a result of the COVID-19 pandemic the Fiscal Year 2020 budget projections will be significantly overstated. Additionally, the City is projecting a 25 percent decrease in sales tax revenue in Fiscal Year 2021, which equals approximately a \$6 million decrease.

City of Cheyenne State Sales and Use Tax



GENERAL FUND REVENUE

State of Wyoming Sales and Use Tax



**If you spend
\$100 in
Wyoming**

**you will pay a
4% state sales
tax, or \$4.00**



The \$4.00 is distributed as follows:

4% State Sales Tax per \$100 spent	\$ 4.00
State receives *70%	<u>-2.77</u>
Balance to distribute	\$1.23

Of total distributed:

Laramie County entities receive *36%	.44
City of Cheyenne receives 65%	.79

City of Cheyenne receives \$.79



*The State and County each receive 1% additionally as an administrative fee

Gasoline and Special Fuel Tax

Fuel tax consists of the City's share of the state tax on gas and diesel (special fuels) sales as described in Wyoming Statute §39-17-111 and §39-17-211. The State of Wyoming increased the tax of \$0.13 per gallon on gas and diesel (subject to certain exemptions and exclusions) to \$0.23 per gallon effective July 1, 2013. Fifteen (15) percent of the gas tax (after deduction of a contribution to the University Tech-

nology Transfer Program) is distributed to cities and towns in Wyoming based on a combination of location of the dealers and a ratio of the population of cities and towns. Of the total tax collection on diesel fuel, 5 percent is distributed to cities and towns based on a ratio of total population of the municipality to the total population of all municipalities within the state. This tax is shown on the budget as Special Fuel Tax.

The fuel tax projections are provided to the City by the Wyoming Association of Municipalities and is based on information obtained from the Wyoming Department of Transportation. These numbers were compared to historical averages to determine the projection for Fiscal Year 2021. With the economy weakening, we project that fewer gallons of gas and diesel will be sold and therefore affecting the tax received by the City. We are estimating a \$294,000, or 13 percent decrease, from budget projections in Fiscal Year 2020.

Cigarette Tax

Cigarette tax is governed by Wyoming Statute §39-18-111. Of the taxes collected (\$.006 per cigarette), and after deductions for fees, approximately 75 percent is distributed to local governments (including counties). The distribution proportion is based on the taxes derived from sales within each entity, and what each entity bears to total cigarette taxes collected. The projection of cigarette taxes to be collected by the City for Fiscal Year 2021 is provided by the Wyoming Association of Municipalities, which is based on information provided by the Wyoming Department of Revenue, as well as comparisons with prior years. Using this data the City has determined there will be no increase or decrease to the revenue received from the cigarette tax.



GENERAL FUND REVENUE

Mineral Royalties

Mineral royalties are set by Wyoming Statute §9-4-601 which states that 9.375 percent of up to \$198 million of Federal Mineral Royalties, not including coal bonus funds received by the State of Wyoming, will be distributed to cities and towns. After a base amount, the total is distributed to municipalities based on the Average Daily Membership of students in each municipality. The City of Cheyenne's share of royalties is projected to be \$2,642,000 in Fiscal Year 2021, which is \$68,000 less than Fiscal Year 2020.

Mineral Severance Tax

Mineral severance taxes are set by Wyoming Statute §39-14-801. The total amount "under the cap" that is distributed to cities and towns is 9.25 percent of a maximum cap of \$155 million for the State. This amount (\$14,337,500) is distributed to cities and towns based on pro rata population. The total municipal population of the State in the 2010 census is 384,960 of which 59,466 live in the City of Cheyenne. We project a slight decrease of \$56,000.

Historic Horse Racing Payout

The Historic Horse Racing revenue is off-track horse racing wagering played in approved, permitted locations. The activity is regulated by the Wyoming Pari-Mutuel Commission. In accordance with Wyoming Statute §11-25-105, the commission may issue pari-mutuel permits for a specified period not to exceed three (3) years from the date of issuance to any Wyoming county, city, incorporated town, county fair board or any corporation that provides a bond acceptable to the commission. The commission pays an amount equal to one percent of the total amount wagered to historic pari-mutuel events in the city or town in which the permittee is located. In the current fiscal year the City has received significantly higher pay-

outs from the Wyoming Pari-Mutuel Commission. We estimate the City will receive approximately \$200,000 more than budgeted. However, with the current economic crisis this amount was lowered by \$58,000 from the Fiscal Year 2020 budget.

Lottery Proceeds

Wyoming Statute §19-17-111(b) authorized the WYO Lotto which features Powerball, Cowboy Draw and Lucky for Life games sold through approved retailers. The statute stipulates that the "net profits" in each fiscal year shall be paid to counties, cities and towns in a percentage related to sales tax collections. The first payment from the WYO Lotto was received by the City of Cheyenne in 2016. Again with the downturn in the economy we are estimating that the City will receive \$381,000 in this budget, compared to \$615,573 actually received in Fiscal Year 2019.

State Direct Distribution

The State of Wyoming provides a "direct distribution" to Wyoming municipalities. This distribution is essentially derived from "over-the-cap" mineral revenues that flow through the state general fund to this account prior to the Budget Session. The Governor may recommend a supplemental funding amount, and the Legislature may choose to appropriate the funding. During the 2020 Budget Session, the same level of funding, or \$105 million, was approved by the Wyoming Legislature for direct distributions to Wyoming municipalities split into two payments per fiscal year. However, a different distribution formula was used that will affect Cheyenne's share for Fiscal Year 2021.

The Wyoming Association of Municipalities Budget Preparation Handbook released April 17, 2020, reports the City's share will be



GENERAL FUND REVENUE

\$396,000 lower than what was received in the current fiscal year. The COVID-19 epidemic, as well as the collapse of extractive commodity prices, has led to spoken speculation that this funding will be cut out of the state's budget altogether in 2022 and beyond.

The City of Cheyenne obviously depends on these direct distribution dollars from the state for operational needs. Should those dollars go away, \$3.9 million must be made up by considering additional revenue sources, as well as additional cuts in operating expenditures.

FINES AND FORFEITURES

Fines and forfeitures are amounts charged by the Municipal Court for violations of parking and other City ordinances. If amounts are paid prior to disposition of the court case, the revenue is considered court bonds revenue. If the amounts are paid after the disposition of the court case, they are considered court fines.

Court fines and bonds revenue has dramatically decreased in Fiscal Year 2020 compared to Fiscal Year 2019. As of March 31, 2019 the City received \$1,007,328. In comparison, as of March 31, 2020, we have received \$529,127. As a result, these two line items have been decreased by a total of \$416,000 for Fiscal Year 2021.

LICENSES AND PERMITS

The City of Cheyenne requires various licenses to allow businesses to operate within the city limits. Permits are given to address safety issues such as building projects.

Permits

The most significant permit revenue is generated through issuing building permits, which accounts for four percent of General Fund revenue.

Building permit revenue collected through April 30, 2020 is \$1,486,032, which is substantially less than the \$2,132,670 received during the same period of time in Fiscal Year 2019. Therefore, the City will not meet projections in the current fiscal year by at least \$650,000.

The building permit revenue projection for Fiscal Year 2021 is \$1.9 million, or \$375,000 less than the Fiscal Year 2020 budget. We believe this projection is realistic with the significant number of housing and construction projects occurring in Cheyenne.

Licenses

Each license type has stable pricing or fees, with revenue generally increasing with volume. With volume being limited either by market demand or by State Statute (liquor licenses) the room for growth in license revenue is typically constrained.

Most license fees that can be changed by local ordinance or resolution have not been increased in several years, with many that haven't been adjusted in decades. The City will be reviewing these fees during Fiscal Year 2021 and providing recommendations of possible increases to the Governing Body. In the meantime, license revenues are projected to be slightly lower than Fiscal Year 2020.

CHARGES FOR SERVICES

Charges for services include revenue that the City collects for providing parking, miscellaneous police and recreational services to the public. The rates for most charges are determined by ordinance of the Governing Body.

Parking Revenues

Parking revenues are charged to governmental agencies, private businesses and individuals for



GENERAL FUND REVENUE

the use of the City's three parking facilities. Fiscal Year 2020's revenues were overestimated by nearly \$100,000 and were based on Fiscal Year 2019 actual revenues. These revenues have been adjusted downward accordingly for Fiscal Year 2021.

Police Charges

The Cheyenne Police Department charges for various services including police record checks, burglar alarm false responses (charged a tiered amount after two false alarms) and vehicle inspections. Police record check revenue was decreased by \$7,000 and vehicle inspections increased \$3,000 in Fiscal Year 2021.

Recreation Charges

Recreation charges pertain to golf and aquatic activities. All other recreation program activities are now accounted for in the Recreation (014) and the Golf Facilities (041) Funds.

Fiscal Year 2021 aquatics and golf revenue projections were lowered as a result of Community Recreation and Events cutting 18 percent from their operating expenditure budget. Specifically, the lifeguard expenditure budget was significantly decreased. This change will result in no beach rentals, no opening of Johnson Pool and a reduction in pool open hours by approximately 50 percent. Additionally, temporary/part-time and overtime hours being cut in the Golf Division will result in reduced operating hours and other provided services. Overall these budget cuts will result in revenue decrease of \$141,000.

Intra City Charges

Cost allocation is the reimbursement of the cost of indirect, or administrative services paid by the General Fund, but used by other City

funds. These services include Human Resources, Finance, City Attorney, Risk Management, Information Technology, and Facilities and are charged to other city funds based on an approved Cost Allocation Plan. In this budget the cost allocation charge was increased \$75,000 due to higher budgeted expenditures in other funds.

Other intra city charges include reimbursement to the General Fund for postage charges and various supplies used by other City funds, as well as reimbursement by the Board of Public Utilities for risk management services.

MISCELLANEOUS

Miscellaneous revenue consists of amounts collected by the City for various rentals and other fees that are not accounted for elsewhere.

The City receives various lease payments that are posted to the Miscellaneous Rentals and Leases line item. These include \$160,000 from Duke Energy for the Happy Jack wind energy lease. This line item has increased \$883,000 in Fiscal Year 2021 as a result of the proposal to temporarily divert the approximate \$1 million annual Belvoir wind energy lease payment to the General Fund in order to help increase revenue as a result of the economic downturn due to the COVID-19 pandemic.

Roundhouse impact fees is a reimbursement for unmitigated fiscal impacts to the City as a result of the Roundhouse Energy Project. These impact fees were ultimately approved at a lesser amount than the \$261,020 projected in the current year's budget as the Industrial Siting Council did not fund the entire request. The City began receiving monthly payments of \$14,367 last November for a total of \$114,933



GENERAL FUND REVENUE

in Fiscal Year 2020. We have budgeted \$100,565 in Fiscal Year 2021, or a total of \$215,558 for both fiscal years.

INTEREST

Interest income of the City is the amount earned on deposits of the General Fund. These deposits are in the State's Investment Pool (Wyo-Star I and II), in investment accounts with Multi-Bank Securities and Royal Bank of Canada (RBC) and a sweep account at ANB Bank (similar to a money market account). The amount budgeted for Fiscal Year 2021 decreased \$147,000 as a result of the Federal Reserve cutting its benchmark interest rate to zero percent on March 15, 2020. The Federal Reserve had already lowered the federal funds rate by a half-point two weeks prior to that. In both cases the Federal Reserve notes that the move was in response to the risk the COVID-19 outbreak poses to the economy.

TRANSFERS

Transfer from the Solid Waste Fund

The Solid Waste Fund was made an enterprise fund in 2014. Since Fiscal Year 2015, a portion of the net revenues for the Solid Waste Fund are transferred to the General Fund. For Fiscal Year 2015, that amount was based on 9 percent of total Solid Waste Fund expenditures by resolution. For Fiscal Year 2016 and beyond, that percentage was lowered by resolution to 5 percent.

We are increasing this line item \$1.627 million compared to the Fiscal Year 2020 budget. The increase is due to two factors. First, the operating expenditures of the Solid Waste Fund will be increasing \$8 million to build the new landfill. Secondly, this budget proposes to temporarily increase this transfer from 5 percent to

9.3 percent for one year, for a total transfer of \$2.327 million. This change will need Governing Body approval through a resolution amendment.

Transfer from the Perpetual Care Fund

Transfers from the Cemetery Perpetual Care Fund are amounts received from interest earned in that fund. When a customer pays for a cemetery lot, \$400 of the fee goes into the perpetual care fund and those dollars are never transferred to the General Fund. However, at the end of each month, the amount of interest earned on the perpetual care fund investments is computed, less the bank fees paid, and transferred to the General Fund. The transferred amount is considered unrestricted revenue in the General Fund. This line item has been decreased \$6,000 for Fiscal Year 2021.

GRANTS

Most City grants are accounted for in funds other than the General Fund. However, police grants is the exception. This includes amounts charged to Laramie County School District #1 for School Resource Officers. The reason this grant is accounted for in the General Fund is the officer payroll costs are paid from the General Fund.

The Fiscal Year 2021 budget for police grants will increase by \$15,000 to match the new contract.



GENERAL FUND REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
TAXES AND SPECIAL ASSESSMENTS					-
Electric and Natural Gas Franchises	\$ 4,229,218	\$ 4,218,388	\$ 4,215,000	\$ 4,215,000	\$ -
Telephone Franchise	178,504	110,983	180,000	109,000	(71,000)
Cable TV Franchise	916,681	878,703	970,000	873,000	(97,000)
Property Taxes	5,296,887	5,462,239	5,506,000	6,000,000	494,000
Vehicle Taxes	1,461,388	1,538,189	1,515,281	1,556,000	40,719
Total Taxes and Special Assessments	\$ 12,082,678	\$ 12,208,502	\$ 12,386,281	\$ 12,753,000	\$ 366,719
INTERGOVERNMENTAL					-
State Sales and Use Tax	17,924,762	19,526,321	20,676,300	14,644,000	(6,032,300)
Gasoline Tax	1,709,059	1,620,044	1,778,000	1,484,000	(294,000)
Special Fuel Tax	588,270	616,556	625,000	599,000	(26,000)
Cigarette Tax	318,914	312,413	305,000	305,000	-
Mineral Royalties	2,675,508	2,720,745	2,710,000	2,642,000	(68,000)
Severance Tax	2,214,540	2,213,517	2,209,100	2,153,000	(56,101)
Historic Horse Racing Payout	548,537	674,338	575,000	517,000	(58,000)
Lottery Proceeds	431,603	615,573	449,000	381,000	(68,000)
State Traffic Reimbursement	61,324	(9,699)	60,000	15,000	(45,000)
DDA Subsidy	-	4,954	-	-	-
Special Distribution from State	4,701,664	4,514,599	4,382,318	3,986,318	(396,000)
Total Intergovernmental	\$ 31,174,181	\$ 32,809,361	\$ 33,769,718	\$ 26,726,318	\$ (7,043,400)
FINES AND FORFEITS					-
Parking Fines	85,548	128,501	143,000	122,000	(21,000)
Court Fines	281,461	171,519	322,000	161,000	(161,000)
Court Bonds	975,868	995,411	1,018,000	763,000	(255,000)
Liquor Violation Fee	-	6,500	2,000	2,000	-
Total Fines and Forfeits	\$ 1,342,877	\$ 1,301,932	\$ 1,485,000	\$ 1,048,000	\$ (437,000)
LICENSES AND PERMITS					-
Building Permits	2,166,230	2,494,903	2,275,000	1,900,000	(375,000)
Cemetery Permits	2,645	2,565	2,600	2,600	-
Retail Liquor Licenses	55,700	56,000	55,500	56,000	500
Liquor License Transfers	200	200	200	200	-
Resort Liquor Licenses	4,500	4,500	4,500	4,500	-
Restaurant Liquor Licenses	22,958	20,245	20,000	20,000	-
Bar and Grill Licenses	6,181	21,000	21,000	22,500	1,500
Limited Retail Liquor Licenses	6,250	6,875	6,250	6,500	250
Malt Beverage Permits	7,620	8,194	8,000	7,000	(1,000)
Catering Permits (Alcohol)	15,100	15,900	16,000	16,000	-
Consumption Permits	1,030	930	750	1,000	250
Microbrewery/Winery Permits	1,000	1,000	1,000	1,000	-
Billiards/Pool/Bowling Licenses	310	285	300	300	-
Massage Est/Therapists	16,350	15,865	16,350	16,000	(350)
Theater Licenses	390	260	390	300	(90)
Barbershop Licenses	390	390	390	390	-
Beauty Shop Licenses	4,485	4,420	4,300	4,400	100



GENERAL FUND REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
LICENSES AND PERMITS (continued)					-
Noise Permits	3,225	2,970	3,300	2,900	(400)
Parade Permits	855	660	800	700	(100)
Body Art Est/Artists	5,190	5,620	5,000	5,600	600
Portable Fire Extinguishers	1,170	1,350	1,200	1,300	100
Food Service Establishment Licenses	24,610	25,200	25,000	25,000	-
Foodwagon Permits	13,275	11,595	13,000	12,000	(1,000)
Dairy Licenses	225	225	225	225	-
Soft Drink/Tobacco Licenses	13,000	13,260	13,000	13,000	-
Sidewalk Cafe Licenses	270	450	270	400	130
Event/Vendor Licenses	90	-	90	-	(90)
Contractor Licenses	295,135	330,224	300,000	290,000	(10,000)
Transient Merchant Licenses	11,305	13,300	12,000	12,000	-
Auctioneer Licenses	810	675	800	700	(100)
Firearms Dealer Licenses	1,440	1,620	1,500	1,500	-
Pawnbroker Licenses	775	775	775	775	-
Private Det./Security Licenses	4,060	4,200	4,000	4,000	-
Secondhand Dealer Licenses	3,200	3,280	3,200	3,200	-
Garage/Car Lot Licenses	5,785	5,655	5,500	5,600	100
Junkyard/Auto Wreck. Licenses	1,040	1,310	1,100	1,200	100
Mobile Home Park Licenses	1,035	1,035	1,100	1,100	-
Public Trans. License/Drivers	1,430	2,020	2,000	2,000	-
Christmas Tree Sales Licenses	880	720	1,000	800	(200)
Vending Machine Licenses	4,265	4,175	4,300	4,000	(300)
Burglar Alarm Permits	26,900	24,275	26,000	25,000	(1,000)
Tree Removal/Trimming Licenses	2,160	2,520	2,100	2,500	400
Inflammable Liquid Stor. Licenses	3,315	3,185	3,000	3,100	100
Miscellaneous Licenses	7,069	11,200	7,500	7,000	(500)
Total Licenses and Permits	\$ 2,743,853	\$ 3,125,031	\$ 2,870,290	\$ 2,484,290	\$ (386,000)
CHARGES FOR SERVICES					-
Parking-Loading/Unloading Permits	1,480	1,105	1,500	1,000	(500)
Parking-Cox Parking Lot	88,645	64,420	135,000	60,000	(75,000)
Parking-Jack R. Spiker Parking Structure	232,984	312,370	260,000	245,000	(15,000)
Parking - East Lot	4,920	5,406	5,000	6,000	1,000
Parking-Special Use Parking Permits	-	141	15,000	3,000	(12,000)
Police-Record Checks	13,984	8,084	11,000	4,000	(7,000)
Police-Burglar Alarms	12,500	14,285	15,000	15,000	-
Police-Vehicle Inspections	32,640	33,870	32,000	35,000	3,000
Compliance-Nuisance Abatement	4,340	8,257	6,000	10,000	4,000
Compliance-Junk Vehicles	31,234	-	-	5,000	5,000
Recreation-Airport Golf	98,990	91,738	95,000	92,000	(3,000)
Recreation-Prairie View Golf	77,278	80,924	80,000	80,000	-
Recreation-Golf Annual Membership	169,841	166,129	165,000	165,000	-
Recreation-Pool Open Swim	208,996	187,973	200,000	100,000	(100,000)
Recreation-Pool Punch Cards	37,102	27,103	35,000	25,000	(10,000)



GENERAL FUND REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CHARGES FOR SERVICES (continued)					-
Recreation-Pool Lessons	89,711	103,472	87,000	65,000	(22,000)
Recreation-Johnson Open Swim	10,363	8,104	9,000	8,000	(1,000)
Recreation-Paddle Boats/Canoes	3,369	3,737	5,000	-	(5,000)
Recreation-Basketball	10,130	-	-	-	-
Recreation-Volleyball	32,429	-	-	-	-
Recreation-Other Rec Programs	109,981	(100)	-	-	-
Cost Allocation Charge	651,339	670,011	625,000	700,000	75,000
Intra City Postage Charges	909	823	500	750	250
Intra City BOPU Charges	23,461	19,724	22,000	21,000	(1,000)
Intra City Miscellaneous Charges	3,752	2,215	3,000	2,500	(500)
Fire HazMat	-	753	-	-	-
Botanic Gardens	-	19	-	-	-
Total Charges for Services	\$ 1,950,377	\$ 1,810,564	\$ 1,807,000	\$ 1,643,250	\$ (163,750)
MISCELLANEOUS					
Cemetery Custodial Services	15,914	16,306	30,000	16,000	(14,000)
Cemetery Lots	23,288	22,565	24,000	22,000	(2,000)
Cemetery Columbarium Niche	3,215	1,850	1,500	1,800	300
Cemetery Opening/Closing	75,825	70,225	76,000	70,000	(6,000)
Cemetery Tent Setup	12,000	11,150	12,000	11,000	(1,000)
Pioneer Park Rentals	2,519	2,122	2,000	2,000	-
Amphitheater Rentals	3,075	2,045	1,500	1,500	-
Activity Center Rentals	2,724	461	1,000	500	(500)
Park Shelter Rentals	27,846	30,280	25,000	25,000	-
Golf Course Rentals	1,000	-	1,000	-	(1,000)
Kiwanis Community House Rentals	90,753	80,669	90,000	80,000	(10,000)
Forestry Fees	-	-	-	2,000	2,000
Miscellaneous Rentals and Leases	348,987	451,470	450,000	1,333,000	883,000
Police Property Auctions	1,527	2,882	500	250	(250)
Miscellaneous Police Charges	2,052	179	500	250	(250)
Police Overtime Reimbursements	-	108,397	130,000	140,000	10,000
Planning Fees	28,141	24,820	30,000	25,000	(5,000)
Administrative Fees	23,601	24,068	25,000	-	(25,000)
Advertising Fees	2,550	2,925	3,500	3,000	(500)
Roundhouse Impact Fees	-	-	261,020	100,565	(160,455)
Miscellaneous Donations	-	2,644	-	-	-
Property Sales	1,262,634	97,642	35,000	10,000	(25,000)
Miscellaneous	174,224	36,807	30,000	15,303	(14,697)
Total Miscellaneous	\$ 2,101,872	\$ 989,505	\$ 1,229,520	\$ 1,859,167	\$ 629,647



GENERAL FUND REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTEREST					
Interest	66,960	207,915	155,000	65,000	(90,000)
Accounts Receivable Interest	8,048	1,943	4,000	2,000	(2,000)
Gain (Loss) on Investments	83,525	160,622	105,000	50,000	(55,000)
Change in Fair Market Value	(90,164)	172,890	-	-	-
Total Interest	\$ 68,369	\$ 543,371	\$ 264,000	\$ 117,000	\$ (147,000)
TRANSFERS					
Transfer from Solid Waste Fund	808,000	748,000	700,000	2,327,371	1,627,371
Transfer from Perpetual Care Fund	8,350	15,024	12,000	6,000	(6,000)
Total Transfers	\$ 816,350	\$ 763,024	\$ 712,000	\$ 2,333,371	\$ 1,621,371
GRANTS					
Police Grants (LCSD #1)	507,437	534,964	500,000	515,000	15,000
Total Grants	\$ 507,437	\$ 534,964	\$ 500,000	\$ 515,000	\$ 15,000
TRANSFERS FROM RESERVES					
Revenue from Reserves	-	-	1,050,000	1,173,086	123,086
Total Transfers from Reserves	\$ -	\$ -	\$ 1,050,000	\$ 1,173,086	\$ 123,086
TOTAL GENERAL FUND REVENUE	\$ 52,787,994	\$ 54,086,252	\$ 56,073,809	\$ 50,652,480	\$ (5,421,329)



GENERAL FUND EXPENDITURES



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GENERAL FUND DIVISIONS

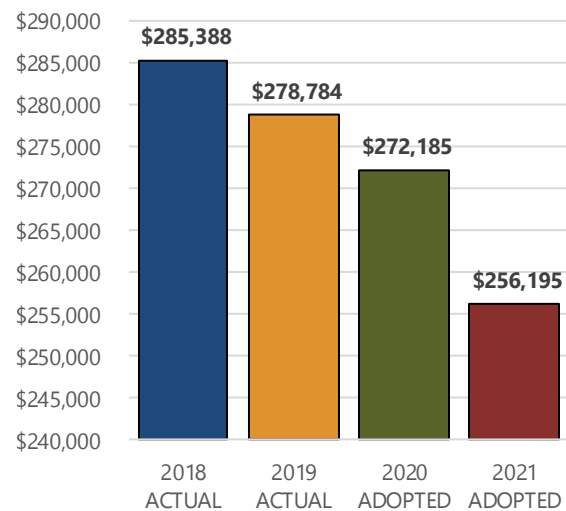
Once the City collects taxes and other revenues, the monies must be spent efficiently to provide services to the residents and businesses of the City of Cheyenne. As this section will further detail, the City provides a variety of services to its residents and businesses. To provide those services, the City has included the following 11 Departments and 43 Divisions in the General Fund Fiscal Year 2021 Budget:

	DEPARTMENT	DIVISION
	CITY COUNCIL	■ City Council
	MAYOR	■ Mayor ■ City Attorney ■ Human Resources ■ Compliance ■ Municipal Court ■ Youth Alternatives
	CITY CLERK	■ City Clerk ■ Information Technology
	PUBLIC WORKS	■ Public Works Admin ■ Facilities ■ Street & Alley ■ Traffic
	POLICE	■ Police Admin ■ Police Patrol
	FIRE	■ Fire Admin ■ Training ■ Prevention ■ Public Education ■ Special Operations ■ Suppression ■ EMS ■ Honor Guard
	COMMUNITY RECREATION & EVENTS	■ CRE Admin ■ Forestry ■ Aquatics ■ Recreation ■ Recreation Buildings ■ Golf Courses ■ Parks ■ Cemetery ■ Botanic Gardens ■ Clean & Safe ■ Programs & Facilities
	CITY ENGINEER	■ Engineering
	CITY TREASURER	■ Finance
	PLANNING & DEVELOPMENT	■ Planning & Development ■ Building (Moved to Compliance)
	GENERAL SUPPORT	■ Miscellaneous ■ Special Projects ■ Economic Development ■ City-County Support ■ Community Services Support

CITY COUNCIL DIVISION

Division 1101 Overview

- Consists of nine individuals elected on a non-partisan basis from three separate wards established within the City.
- Responsible for enacting ordinances, approving City growth and development, establishing rules and regulations and appropriating funds to conduct City business.
- Supported by one full-time and one part-time administrative staff.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	267,885	254,607	241,168	241,585	0%
Contractual Services	1,449	3,087	6,110	6,110	0%
Parts and Supplies	4,494	4,462	6,500	6,500	0%
Miscellaneous	7,900	16,000	18,407	2,000	-89%
Capital	3,660	628	-	-	
Total Expenditures	\$ 285,388	\$ 278,784	\$ 272,185	\$ 256,195	

Significant Changes for 2021:

- The overall City Council Division budget decreased by \$15,990 from Fiscal Year 2020 to Fiscal Year 2021.
- The temporary/part-time budget was reduced by \$4,100 to reflect actual hours worked by the Administrative Assistant in Fiscal Years 2018 and 2019.
- Eliminated Ward I, II and III discretionary funds for a cost savings of \$13,500.
- Reduced general discretionary funds to an amount that will assist paying for the annual City Employee Picnic.

CITY COUNCIL DIVISION

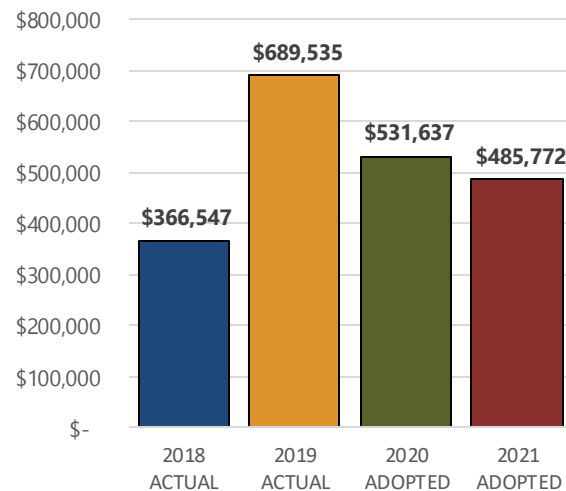
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
City Council	\$ 108,000	\$ 108,032	\$ 108,000	\$ 108,000	\$ -
Executive Assistant to City Council	57,504	52,752	46,600	\$ 46,600	-
Temporary/Part Time	1,853	2,298	6,100	2,000	(4,100)
Overtime	3,018	943	-	-	-
Health Insurance	75,862	69,963	59,164	65,220	6,056
Social Security	12,301	12,008	12,293	11,980	(313)
State Pension	7,706	7,059	6,347	6,580	233
Workers Compensation	263	580	2,239	737	(1,502)
Longevity Pay	900	500	-	-	-
Mileage Allowance	11	18	-	-	-
Life Insurance	468	454	425	468	43
Subtotal	267,885	254,607	241,168	241,585	417
CONTRACTUAL SERVICES					
Professional Development	\$ 225	\$ 1,236	\$ 2,750	\$ 2,750	\$ -
Local Meeting Expense	413	469	1,500	1,500	-
Dues and Subscriptions	156	182	200	200	-
Professional Services	-	510	1,000	1,000	-
Telecommunications	656	691	660	660	-
Subtotal	1,449	3,087	6,110	6,110	-
PARTS AND SUPPLIES					
Office Supplies	\$ 4,434	\$ 4,156	\$ 5,500	\$ 5,500	\$ -
Memorials and Trophies	60	306	1,000	1,000	-
Subtotal	4,494	4,462	6,500	6,500	-
MISCELLANEOUS					
Ward I Discretionary	\$ 6,900	\$ -	\$ 4,500	\$ -	\$ (4,500)
Ward II Discretionary	-	15,000	4,500	-	(4,500)
Ward III Discretionary	-	-	4,500	-	(4,500)
General Council Discretionary	1,000	1,000	4,907	2,000	(2,907)
Subtotal	7,900	16,000	18,407	2,000	(16,407)
CAPITAL					
Equipment	\$ 3,660	\$ 628	\$ -	\$ -	\$ -
Subtotal	3,660	628	-	-	-
TOTAL	\$ 285,388	\$ 278,784	\$ 272,185	\$ 256,195	\$ (15,990)



MAYOR DIVISION

Division 1201 Overview:

- Responsible for the overall direction and management of City operations.
- The Mayor serves as the Chief Executive and Operating Officer for the City.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 340,124	\$ 445,960	\$ 500,437	\$ 474,272	-5%
Contractual Services	16,914	22,875	24,400	4,400	-82%
Parts and Supplies	8,460	8,138	6,200	6,500	5%
Miscellaneous	1,049	212,562	600	600	0%
Total Expenditures	\$ 366,547	\$ 689,535	\$ 531,637	\$ 485,772	

Significant Changes for 2021:

- The Mayor Division budget had an overall decrease of \$45,865 for Fiscal Year 2021.
- One part-time administrative employee was eliminated at a savings of \$34,067.
- Professional development, which pays for travel and training, was reduced by 95 percent at a savings of \$19,000.
- Local meeting expense was reduced by \$1,000.
- Office supplies were reduced by \$300.
- The Grant's Manager position was part of the reduction in force (RIF). Although this position was approved in the Finance Division budget in Fiscal Year 2020, it was moved in August 2019 to the Mayor Division through re-appropriation. This saved \$95,346.
- Fleet parts and fuel was increased by \$600 due to calculating the average actual costs for Fiscal Years 2018 and 2019.



MAYOR DIVISION

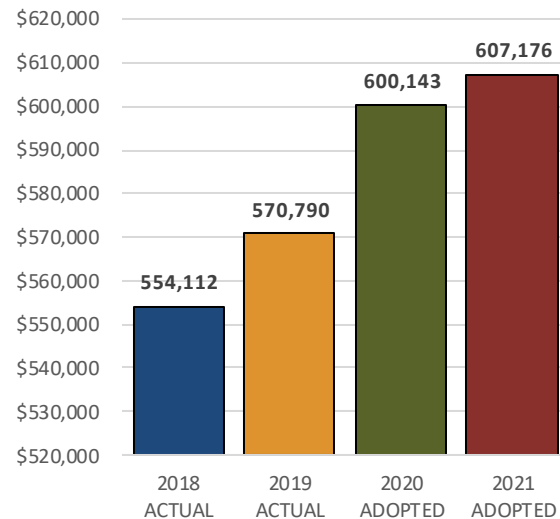
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Mayor	\$ 95,358	\$ 94,905	\$ 95,000	\$ 95,000	\$ -
Chief of Staff	73,608	72,626	54,300	54,300	-
Chief Economic Development	-	44,758	89,999	89,999	-
Public Information Officer	30,845	49,853	50,463	50,463	-
Director of Constituent Services	46,358	46,807	47,384	47,384	-
Temporary/Part Time	6,038	25,536	31,500	-	(31,500)
Health Insurance	37,266	45,736	48,967	53,918	4,951
Social Security	18,904	24,749	26,540	25,792	(748)
State Pension	30,931	37,731	42,961	47,605	4,644
Workers Compensation	654	3,002	13,118	9,606	(3,512)
Mileage Allowance	-	94	-	-	-
Life Insurance	163	162	205	205	0
Subtotal	340,124	445,960	500,437	474,272	(26,165)
CONTRACTUAL SERVICES					
Professional Development	\$ 12,305	\$ 19,178	\$ 20,000	\$ 1,000	\$ (19,000)
Local Meeting Expense	2,418	1,496	2,500	1,500	(1,000)
Dues and Subscriptions	492	713	400	400	-
Telecommunications	1,700	1,488	1,500	1,500	-
Subtotal	16,914	22,875	24,400	4,400	(20,000)
PARTS AND SUPPLIES					
Office Supplies	\$ 7,070	\$ 6,627	\$ 5,300	\$ 5,000	\$ (300)
Food and Medical Supplies	345	337	400	400	-
Memorials and Trophies	79	174	100	100	-
Fleet Parts and Fuel	966	1,000	400	1,000	600
Subtotal	8,460	8,138	6,200	6,500	300
MISCELLANEOUS					
Youth Activities	\$ 590	\$ 532	\$ 600	\$ 600	\$ -
Designated Discretionary	-	489	-	-	-
General Contingency	459	211,542	-	-	-
Subtotal	1,049	212,562	600	600	-
TOTAL	\$ 366,547	\$ 689,535	\$ 531,637	\$ 485,772	\$ (45,865)



CITY ATTORNEY DIVISION

Division 1210 Overview:

- Provides legal representation to the City Council, the Mayor and all Departments of City government.
- Works on a wide variety of legal issues, including constitutional, contract development, real and personal property, tort, finance, tax, water, employment, collective bargaining and public records.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 522,620	\$ 540,390	\$ 563,243	\$ 579,176	3%
Contractual Services	24,273	24,635	30,400	23,500	-23%
Parts and Supplies	7,219	5,766	6,500	4,500	-31%
Total Expenditures	554,112	570,790	600,143	607,176	

Significant Changes for 2021:

- The City Attorney Division budget increased by \$7,033 from Fiscal Year 2020 to Fiscal Year 2021.
- An Assistant City Attorney II position was eliminated at a savings of \$76,817 and a Legal Assistant was hired instead at a cost of \$45,000. The difference was used to pay for a higher salary for the new City Attorney.
- Professional development was reduced by 70 percent at a savings of \$3,500. This line item is used to pay for continuing legal education (CLE) to maintain licenses for three attorneys. The attorneys will now be required to pay for a portion of their CLE.
- Local meeting expense was eliminated at a savings of \$400.
- Dues and subscriptions increased \$1,000 to pay for a rate increase in legal research subscription costs per contract.
- The professional services line item was eliminated at a savings of \$1,000.
- The licenses and fees line item was eliminated at a savings of \$2,000. The three attorneys on staff will now be required to pay for their own annual license fees.
- Office supplies is used to pay the monthly copier lease payment. This line item was decreased by \$2,000. However, costs will increase as the copier expense was previously shared with another department and will now be paid solely by the City Attorney's Division.

CITY ATTORNEY DIVISION

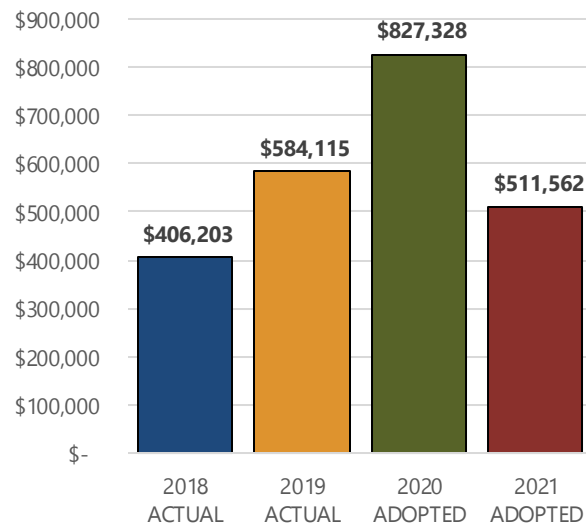
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
City Attorney	\$ 112,858	\$ 128,795	\$ 110,000	\$ 135,012	\$ 25,012
Assistant City Attorney I	214,599	226,757	74,000	79,040	5,040
Assistant City Attorney II	-	-	76,817	-	(76,817)
Deputy City Attorney	-	-	93,974	93,974	-
Law Office Manager/Legal Assistant	55,724	58,374	59,095	104,095	45,000
Health Insurance	55,124	38,467	42,667	55,296	12,629
Social Security	28,646	31,225	31,745	31,527	(218)
State Pension	52,768	53,225	56,518	63,592	7,074
Workers Compensation	1,599	2,261	17,124	16,424	(700)
Longevity Pay	1,080	1,080	1,080	-	(1,080)
Life Insurance	222	205	222	216	(6)
Subtotal	522,620	540,390	563,243	579,176	15,933
CONTRACTUAL SERVICES					
Professional Development	\$ 5,490	\$ 5,210	\$ 5,000	\$ 1,500	\$ (3,500)
Local Meeting Expense	100	30	400	-	(400)
Dues and Subscriptions	16,399	16,546	21,000	22,000	1,000
Professional Services	960	1,486	1,000	-	(1,000)
Licenses and Fees	1,324	1,364	2,000	-	(2,000)
Attorney Fees	-	-	1,000	-	(1,000)
Subtotal	24,273	24,635	30,400	23,500	(6,900)
PARTS AND SUPPLIES					
Office Supplies	\$ 7,219	\$ 5,766	\$ 6,500	\$ 4,500	\$ (2,000)
Subtotal	7,219	5,766	6,500	4,500	(2,000)
TOTAL	\$ 554,112	\$ 570,790	\$ 600,143	\$ 607,176	\$ 7,033



HUMAN RESOURCES DIVISION

Division 1211 Overview:

- Strives to attract and retain a productive workforce by providing competitive compensation and benefit packages, training and career development opportunities.
- Develops, implements and monitors personnel policies and practices for the City, including assistance with dispute resolution and mediation; recruiting and retaining employees; and monitoring the City's performance evaluation system.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 315,226	\$ 413,183	\$ 541,668	\$ 366,562	-32%
Contractual Services	85,741	168,457	282,860	142,600	-50%
Parts and Supplies	4,938	2,475	2,800	2,400	-14%
Capital	297	-	-	-	0%
Total Expenditures	\$ 406,203	\$ 584,115	\$ 827,328	\$ 511,562	

Significant Changes for 2021:

- The Human Resources Division budget decreased by \$315,766 from Fiscal Year 2020 to Fiscal Year 2021.
- The Deputy Director of Human Resources position was part of the reduction in force (RIF). This will save \$132,937. This position was newly created in March 2019.
- The Human Resources Education Facilitator vacant position will not be filled at a savings of \$103,981. This position was responsible for overseeing Cheyenne U, which was an education program for City staff created via the StratOPs initiative.
- A temporary/part-time line item in the amount of \$26,000 was created to assist with a portion of the workload left by the two vacancies.
- Professional development was reduced by \$3,500.
- Professional services was reduced \$125,760 as a result of Paycom Payroll outsourcing costs, which were previously paid 25 percent by the Human Resources Division and 75 percent by the Finance Division. These expenses were moved into a single line item in the Miscellaneous Department to be more transparent with the costs of this service.

HUMAN RESOURCES DIVISION

Significant Changes for 2021 (continued):

- The remaining funds in this Professional Services line item pays for the following services:
 - NovoBenefits (benefit consultants) annual fee - \$70,000
 - Employee drug and alcohol testing including testing of all new hires, rehires, and random screens in adherence with the Federal Transit Administration guidelines - \$21,000
 - Dr. Jerry Post, Psy. D. , P.C. dba Post and Associates, for the Employee Assistance Program counseling services - \$17,000
 - Rocky Mountain Reserve for the City's Flexible Spending Account Program administration and for COBRA management - \$9,000
 - Employer's Council annual membership fees which provides current market salary survey data, employment law attorneys, employee handbook development, support for all HR laws via current case law, and offers incredible staff trainings - \$5,800
 - Department of Family Services background screenings - \$1,000
 - IPMA Membership for annual fire entrance exams/testing - \$500
 - Shredding services - \$1,300
 - Department of Criminal Investigation new employee finger printing services - \$5,000
 - HIPPA Compliance Solutions - \$1,000
- With the elimination of the Cheyenne U program, employee development was decreased \$11,000.
- Office supplies were cut \$400 with the reduction of the Cheyenne U program.



HUMAN RESOURCES DIVISION

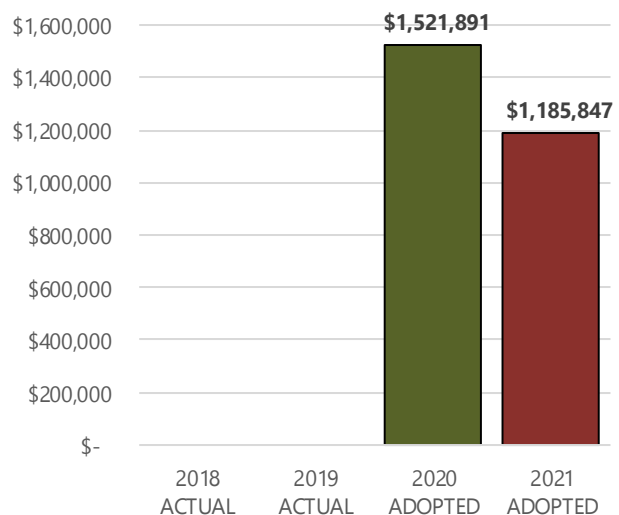
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Director of Human Resources	\$ 80,358	\$ 93,717	\$ 104,998	\$ 104,998	\$ -
Deputy Director of Human Resources	13,295	47,281	85,009	-	(85,009)
HR Education Facilitator	94,009	57,364	62,163	-	(62,163)
Human Resources Specialist	44,543	89,433	118,875	118,875	-
Temporary/Part Time	3,830	13,191	-	26,000	26,000
Overtime	4,449	2,035	-	-	-
Health Insurance	25,195	47,549	74,048	56,038	(18,010)
Social Security	17,758	22,126	28,463	19,115	(9,348)
State Pension	29,585	37,624	50,675	31,611	(19,064)
Workers Compensation	1,005	1,626	16,178	9,733	(6,444)
Longevity Pay	1,020	1,020	1,020	-	(1,020)
Life Insurance	178	219	240	192	(48)
Subtotal	315,226	413,183	541,668	366,562	(175,106)
CONTRACTUAL SERVICES					
Professional Development	\$ 1,662	\$ 21	\$ 4,000	\$ 500	\$ (3,500)
Dues and Subscriptions	209	189	500	500	-
Professional Services	79,901	159,072	257,360	131,600	(125,760)
Employee Development	458	5,552	13,000	2,000	(11,000)
Advertising	104	445	4,000	4,000	-
Maintenance	3,408	3,178	4,000	4,000	-
Subtotal	85,741	168,457	282,860	142,600	(140,260)
PARTS AND SUPPLIES					
Office Supplies	\$ 3,920	\$ 2,475	\$ 2,800	\$ 2,400	\$ (400)
Memorials and Trophies	1,019	-	-	-	-
Subtotal	4,938	2,475	2,800	2,400	(400)
CAPITAL					
Equipment	\$ 297	\$ -	\$ -	\$ -	\$ -
Subtotal	297	-	-	-	-
TOTAL	\$ 406,203	\$ 584,115	\$ 827,328	\$ 511,562	\$ (315,766)



COMPLIANCE DIVISION

Division 1212 Overview:

- Oversees property, vehicle and liability coverages and claims, recommends and monitors employee safety programs and practices, and provides safety as well as employee new hire training.
- Division staff provides risk management services for liability incidents and claims for the Board of Public Utilities, and also coordinates the Mayor's Employee Safety Committee.
- Provides nuisance control services.
- Protects citizens through enforcing safe building practices, providing building code inspections and ensuring the industry builds to adopted codes.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ -	\$ -	\$ 1,443,916	\$ 1,103,872	-24%
Contractual Services	-	-	39,250	39,250	0%
Parts and Supplies	-	-	38,725	42,725	10%
Total Expenditures	\$ -	\$ -	\$ 1,521,891	\$ 1,185,847	

Significant Changes for 2021:

- The Fiscal Year 2021 Compliance Division budget decreased by \$336,045 from Fiscal Year 2020.
- The newly established Compliance Division set out to find efficiencies, duplicated services, and holes in operations with three displaced services (Building, Risk and Nuisance) that previously worked closely together. As a result, this Division was able to eliminate six full-time vacant positions and meet the expectations of a moderate public service model while still meeting the safety standards of operation. This demonstrated savings of roughly \$314,000
- The Safety Coordinator position was previously paid for by the Solid Waste Fund and was moved to the Compliance Division in the General Fund to better coordinate the educational training opportunities and ensure consistency in reporting requirements.
- Fleet parts and fuel was increased by \$4,000 due to calculating the average actual costs for Fiscal Years 2018 and 2019.

COMPLIANCE DIVISION

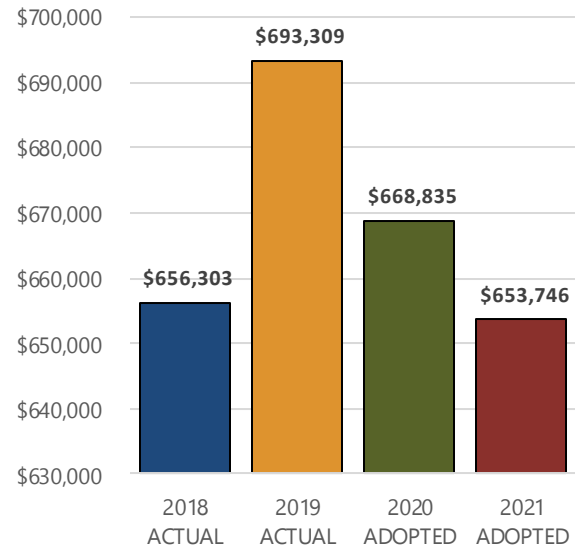
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Compliance Officer	\$ -	\$ -	\$ 36,200	\$ 36,200	\$ -
Code Compliance Inspector	-	-	132,980	176,696	43,716
Chief Building Official	-	-	84,000	84,000	-
Code Inspector Mechanical	-	-	69,849	-	(69,849)
Assist. Chief Building Official	-	-	72,657	68,500	(4,157)
Code Inspector Electrical	-	-	64,378	-	(64,378)
Building/Development Tech	-	-	130,707	144,121	13,414
Lead Permit and License Specialist	-	-	43,494	46,972	3,478
Development Inspector	-	-	59,865	-	(59,865)
Assistant Plan Examiner	-	-	62,964	-	(62,964)
Code Enforcement Officer	-	-	42,517	-	(42,517)
Administrative Assistant	-	-	32,137	-	(32,137)
Risk Specialist	-	-	43,266	54,766	11,500
Risk Safety Officer	-	-	59,740	59,740	-
Safety Coordinator	-	-	-	45,387	45,387
Overtime	-	-	2,000	2,000	-
Health Insurance	-	-	266,855	201,850	(65,005)
Social Security	-	-	70,556	55,002	(15,553)
State Pension	-	-	125,344	101,520	(23,824)
Workers Compensation	-	-	36,325	25,894	(10,431)
Longevity Pay	-	-	7,260	-	(7,260)
Speciaty Pay	-	-	-	600	600
Life Insurance	-	-	821	623	(198)
Subtotal	-	-	1,443,916	1,103,872	(340,045)
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 8,500	\$ 8,500	\$ -
Dues and Subscriptions	-	-	1,000	1,000	-
Professional Services	-	-	6,500	6,500	-
Licenses and Fees	-	-	250	250	-
Attorney Fees	-	-	7,000	7,000	-
Telecommunications	-	-	6,000	6,000	-
Junk Vehicle Towing Fees	-	-	5,000	5,000	-
Nuisance Abatement	-	-	5,000	5,000	-
Subtotal	-	-	39,250	39,250	-
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 13,750	\$ 13,750	\$ -
Clothing	-	-	1,700	1,700	-
Small Equipment	-	-	1,275	1,275	-
Fleet Parts and Fuel	-	-	22,000	26,000	4,000
Subtotal	-	-	38,725	42,725	4,000
TOTAL	\$ -	\$ -	\$ 1,521,891	\$ 1,185,847	\$ (336,045)



MUNICIPAL COURT DIVISION

Division 1220 Overview:

- The Municipal Court hears cases involving violations of the City of Cheyenne Municipal Code.
- The Court consists of one full-time judge and one part-time juvenile judge.
- The Court administration is responsible for ensuring the fair and lawful execution and disposition of all municipal court cases.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 602,446	\$ 663,241	\$ 630,835	\$ 566,596	-10%
Contractual Services	36,354	13,592	21,000	77,150	267%
Parts and Supplies	12,259	13,372	12,000	10,000	-17%
Capital	5,243	3,104	5,000	-	-100%
Total Expenditures	\$ 656,303	\$ 693,309	\$ 668,835	\$ 653,746	

Significant Changes for 2021:

- The Municipal Court Division budget decreased by \$15,089 from Fiscal Year 2020 to Fiscal Year 2021.
- Two vacant positions (Municipal Court Warrant Tech and Municipal Court Deputy Clerk) will not be filled at a savings of \$66,398. The new Municipal Court Senior Judge received a \$10,000 salary increase compared to the previous Senior Judge.
- Professional development was increased by \$500. However, this will not cover the cost for the Municipal Court Senior Judge to attend the National Judicial College for training as a new judge. This will also not cover the cost of continuing education requirements for the judge. Therefore, the difference will need to be paid out of pocket.
- There is an increase of \$38,450 in the professional services budget due the following factors:
 - As the current Municipal Court Senior Judge is a partner in the previously contracted public defender law firm, the City is required to contract this to a new law firm at a higher cost of \$21,000 annually (2.5 appointments per month, four hours per appointment at \$175/hour).
 - Xerox and shredding services for one year will cost \$2,100.
 - With the move to the new Municipal Court building in September there will be a new cost to the City's General Fund for janitorial services at \$25,000 per year (\$2,500 per month for 10 months).
 - Door alarm services in the new building at will cost \$35 per month, or \$350 annually.



MUNICIPAL COURT DIVISION

Significant Changes for 2021 (continued):

- A new line item called jury trial fees was created and funded with \$7,200. This is to pay for required jury trials that have not been conducted in the past.
- Telecommunications decreased \$2,000 as the City no longer needs to pay Laramie County for these fees as had been done in the past when the court was located in the County Building.
- A new light, fuel and power line item was created to pay for 10 months of gas and electric at the new Municipal Court building at an estimated cost of \$2,000 per month, or a total of \$20,000.
- Maintenance costs of \$8,000 were eliminated.
- Office supplies were decreased by \$2,000.
- The equipment line item of \$5,000 was eliminated.



MUNICIPAL COURT DIVISION

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2019 to 2020
PAYROLL					
Municipal Court Senior Judge	\$ 111,791	\$ 115,000	\$ 115,000	\$ 125,000	\$ 10,000
Municipal Court Judge	13,046	-	-	-	-
Municipal Court Bailiff	49,558	50,558	49,200	49,200	-
Municipal Court Clerk	51,466	49,492	48,000	47,752	(248)
Municipal Court Warrant Tech	32,800	26,703	32,447	-	(32,447)
Municipal Court Deputy Clerk	56,519	77,401	94,537	72,515	(22,022)
Municipal Court Tech	34,041	34,320	34,320	31,200	(3,120)
Municipal Court Judicial Assistant	52,695	43,373	-	-	-
Temporary/Part Time	38,630	58,111	36,000	34,166	(1,834)
Overtime	-	2,903	-	-	-
Health Insurance	68,805	112,809	124,381	121,595	(2,786)
Social Security	33,011	33,429	31,561	27,527	(4,034)
State Pension	51,593	49,428	51,288	45,984	(5,304)
Workers Compensation	3,324	5,743	10,669	11,375	706
Longevity Pay	4,840	3,625	3,060	-	(3,060)
Life Insurance	327	347	372	282	(90)
Subtotal	602,446	663,241	630,835	566,596	(64,239)
CONTRACTUAL SERVICES					
Professional Development	\$ 429	\$ 1,576	\$ 500	\$ 1,000	\$ 500
Dues and Subscriptions	355	355	500	500	-
Professional Services	28,498	7,585	10,000	48,450	38,450
Jury Trial Fees	-	-	-	7,200	7,200
Telecommunications	1,072	576	2,000	-	(2,000)
Light, Fuel and Power	-	-	-	20,000	20,000
Maintenance	6,000	3,500	8,000	-	(8,000)
Subtotal	36,354	13,592	21,000	77,150	56,150
PARTS AND SUPPLIES					
Office Supplies	\$ 12,259	\$ 13,372	\$ 12,000	\$ 10,000	\$ (2,000)
Subtotal	12,259	13,372	12,000	10,000	(2,000)
CAPITAL					
Equipment	\$ 5,243	\$ 3,104	\$ 5,000	\$ -	\$ (5,000)
Subtotal	5,243	3,104	5,000	-	(5,000)
TOTAL	\$ 656,303	\$ 693,309	\$ 668,835	\$ 653,746	\$ (15,089)



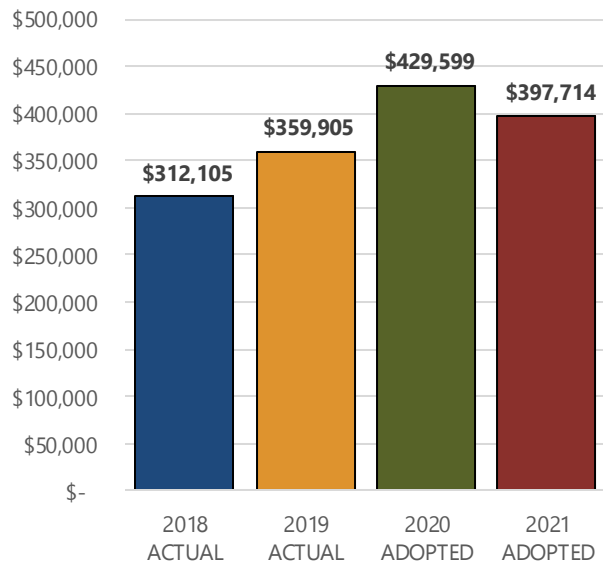
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YOUTH ALTERNATIVES DIVISION

Division 1221 Overview:

- Youth Alternatives is a family-centered program designed to respond to the needs of youth, ages 5-18, and their families.
- The program is supported by the General Fund of the City and various local, state and federal grants reported in Special Revenue Funds.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 300,770	\$ 349,639	\$ 418,049	\$ 387,514	-7%
Contractual Services	8,791	7,804	9,000	8,300	-8%
Parts and Supplies	2,544	2,462	2,550	1,900	-25%
Total Expenditures	\$ 312,105	\$ 359,905	\$ 429,599	\$ 397,714	

Significant Changes for 2021:

- The Youth Alternatives Division budget decreased by \$31,885 from Fiscal Year 2020 to Fiscal Year 2021.
- Part of the Volunteer Coordinator's position was being paid for by the General Fund as this position spends 25 percent of the time working with the Mayor's Youth Council. To meet the required reduction, 10 percent (\$9,484) will be paid for by the Special Friends Fund. It should be noted that moving to this fund will not be a permanent, sustainable solution and will need to be addressed again in the Fiscal Year 2022 budget.
- The temporary/part-time line item was eliminated at a savings of \$16,845. The elimination of this position will result in an increase to the caseloads of the other counseling staff. This will also impact the ability to provide additional group services to meet the needs of the community's youth and families.
- Professional development was reduced \$1,000
- Professional services was increased \$400. However, \$16,608 was included in the original budget request to pay for janitorial services that will no longer be provided by Facilities Maintenance. These funds were originally to be transferred from the elimination of a Foreman position in Facilities Maintenance. This request has been eliminated and the staff at Youth Alternatives will instead clean their own office buildings.
- Office supplies was decreased \$600 and food and medical supplies was eliminated.

YOUTH ALTERNATIVES DIVISION

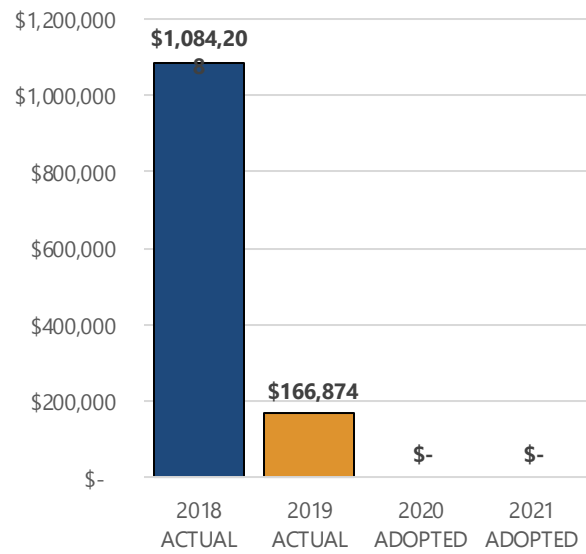
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Director of Youth Alternatives	\$ 90,156	\$ 110,549	\$ 87,093	\$ 87,093	\$ -
Assistant Director	64,386	40,819	69,971	69,971	-
Court Services Coordinator	-	30,766	-	-	-
Operations Manager	45,358	48,842	49,443	50,930	1,487
Volunteer Coord/Case Mgr/MYC	-	-	10,982	5,363	(5,619)
Prevention Services Clinical Sup	-	-	52,298	52,000	(298)
Temporary/Part Time	4,663	25,212	15,000	-	(15,000)
Health Insurance	46,428	34,381	59,424	50,337	(9,087)
Social Security	14,978	19,817	21,372	20,300	(1,073)
State Pension	27,165	29,424	36,008	39,506	3,497
Workers Compensation	5,352	6,722	13,229	11,829	(1,399)
Longevity Pay	2,160	2,965	3,030	-	(3,030)
Life Insurance	123	144	198	186	(12)
Subtotal	300,770	349,639	418,049	387,514	(30,535)
CONTRACTUAL SERVICES					
Professional Development	\$ 587	\$ 275	\$ 1,000	\$ -	\$ (1,000)
Dues and Subscriptions	180	257	300	300	-
Professional Services	42	68	-	400	400
Telecommunications	2,444	2,376	2,600	2,500	(100)
Light, Fuel and Power	5,537	4,829	5,100	5,100	-
Subtotal	8,791	7,804	9,000	8,300	(700)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,493	\$ 2,387	\$ 2,500	\$ 1,900	\$ (600)
Food and Medical Supplies	51	75	50	-	(50)
Subtotal	2,544	2,462	2,550	1,900	(650)
TOTAL	\$ 312,105	\$ 359,905	\$ 429,599	\$ 397,714	\$ (31,885)



RISK MANAGEMENT DIVISION

Division 1302 Overview:

- This Division was moved to the Compliance Division effective July 1, 2019.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 209,888	\$ 161,641	\$ -	\$ -	0%
Contractual Services	872,897	1,095	-	-	0%
Parts and Supplies	1,423	4,138	-	-	0%
Total Expenditures	\$ 1,084,208	\$ 166,874	\$ -	\$ -	



RISK MANAGEMENT DIVISION

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Director of Risk Management	\$ 53,318	\$ -	\$ -	\$ -	\$ -
Risk Specialist	38,301	42,738	-	-	-
Risk Safety Officer	50,332	59,267	-	-	-
Overtime	2,316	3,964	-	-	-
Health Insurance	31,892	26,893	-	-	-
Social Security	10,851	7,969	-	-	-
State Pension	15,821	14,035	-	-	-
Workers Compensation	4,811	5,005	-	-	-
Longevity Pay	2,140	1,680	-	-	-
Life Insurance	107	90	-	-	-
Subtotal	209,888	161,641	-	-	-
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 840	\$ 385	\$ -	\$ -	\$ -
Professional Services	110	-	-	-	-
Licenses and Fees	-	101	-	-	-
Insurance	871,118	-	-	-	-
Telecommunications	830	609	-	-	-
Subtotal	872,897	1,095	-	-	-
PARTS AND SUPPLIES					
Office Supplies	\$ 387	\$ 1,893	\$ -	\$ -	\$ -
Fleet Parts and Fuel	1,035	2,245	-	-	-
Subtotal	1,423	4,138	-	-	-
TOTAL	\$ 1,084,208	\$ 166,874	\$ -	\$ -	\$ -



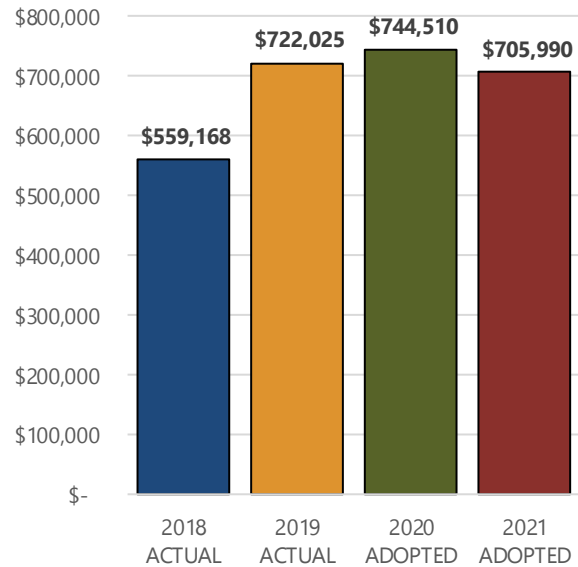
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CITY CLERK DIVISION

Division 1301 Overview:

- Responsible for City records, licensing and permitting. Also oversees City-owned property files and affiliated database management. Provides municipal elections assistance, and serves as clerk to several City boards and commissions.
- Receipts monies due to the City, maintains cemetery records and oversees City Code-book supplementation and the City's internet/intranet website, including streaming video services for Governing Body meetings.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 448,556	\$ 577,562	\$ 571,404	\$ 561,192	-2%
Contractual Services	101,384	131,837	163,606	137,298	-16%
Parts and Supplies	8,728	9,195	9,000	7,500	-17%
Capital	500	3,430	500	-	-100%
Total Expenditures	\$ 559,168	\$ 722,025	\$ 744,510	\$ 705,990	

Significant Changes for 2021:

- The City Clerk Division budget decreased \$38,520 from Fiscal Year 2020 to Fiscal Year 2021.
- A part-time position was eliminated at a savings of \$14,431.
- Professional services decreased \$27,000 to suspend the cemetery software consultant contract and reduce the hours for the land management contract position. There is \$32,000 remaining in this line item to pay for required outsourcing of legal services for boards and commissions (Personnel, Police, and Fire Civil Service), grievance processes and required Municipal City Code supplements.
- Advertising was kept flat as this expense is required to pay for advertising in the Wyoming Tribune-Eagle for all minutes, ordinances and other publications required by Wyoming State Statute.
- Maintenance increased by \$2,192 to pay for required software maintenance agreement increases.
- Office supplies was decreased by \$1,000.
- Both the small equipment and equipment line items were eliminated.

CITY CLERK DIVISION

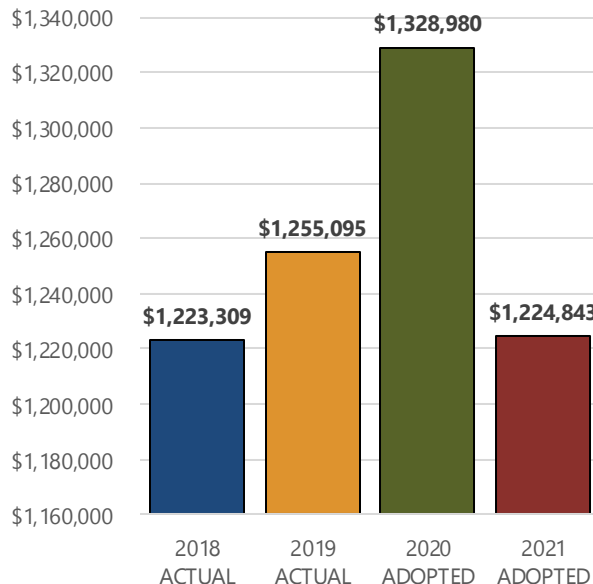
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
City Clerk	\$ 94,237	\$ 126,384	\$ 92,997	\$ 92,997	\$ -
Deputy City Clerk	61,998	70,838	71,992	71,992	-
Administrative Assistant	34,158	37,978	38,565	38,565	-
Operations Specialist	-	44,312	44,992	44,992	-
City Records Tech	42,486	44,824	45,554	45,554	-
Licensing/Receipts Clerk	58,475	56,680	62,400	62,400	-
Temporary/Part Time	9,117	10,788	12,850	-	(12,850)
Overtime	360	2,102	-	-	-
Health Insurance	83,881	101,402	107,248	118,531	11,283
Social Security	22,172	29,094	28,574	27,272	(1,302)
State Pension	36,945	46,171	49,127	50,338	1,211
Workers Compensation	1,260	2,448	12,575	8,221	(4,354)
Longevity Pay	3,180	4,230	4,200	-	(4,200)
Life Insurance	288	312	330	330	-
Subtotal	448,556	577,562	571,404	561,192	(10,212)
CONTRACTUAL SERVICES					
Professional Development	\$ 1,944	\$ 1,183	\$ 2,500	\$ 1,000	\$ (1,500)
Local Meeting Expense	-	-	200	200	-
Dues and Subscriptions	1,136	912	1,710	1,710	-
Professional Services	13,889	29,314	59,000	32,000	(27,000)
Advertising	45,908	58,761	55,000	55,000	-
Telecommunications	656	917	1,340	1,340	-
Maintenance	37,852	40,751	43,856	46,048	2,192
Subtotal	101,384	131,837	163,606	137,298	(26,308)
PARTS AND SUPPLIES					
Office Supplies	\$ 7,104	\$ 9,195	\$ 8,500	\$ 7,500	\$ (1,000)
Small Equipment	382	-	500	-	(500)
Fleet Parts and Fuel	1,242	-	-	-	-
Subtotal	8,728	9,195	9,000	7,500	(1,500)
CAPITAL					
Equipment	\$ 500	\$ 3,430	\$ 500	\$ -	\$ (500)
Subtotal	500	3,430	500	-	(500)
TOTAL	\$ 559,168	\$ 722,025	\$ 744,510	\$ 705,990	\$ (38,520)



INFORMATION TECHNOLOGY DIVISION

Division 1320 Overview:

- Responsible for administration, backup and maintenance of the City's client/server infrastructure and computer network operating systems, hardware, affiliated connections and operations, and hosting of various software applications.
- Oversees the City's mail room, leased copiers, printers, in-house print shop services, VoIP phone system, security cameras, municipal building door security controllers, and provides "help desk" services to network users.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 534,182	\$ 553,038	\$ 569,859	\$ 523,463	-8.14%
Contractual Services	611,900	626,080	676,841	659,280	-2.59%
Parts and Supplies	34,227	33,356	39,280	14,400	-63.34%
Capital	43,000	42,622	43,000	27,700	-35.58%
Total Expenditures	\$ 1,223,309	\$ 1,255,095	\$ 1,328,980	\$ 1,224,843	

Significant Changes for 2021:

- The Fiscal Year 2021 Information Technology (IT) Division budget decreased by \$104,137 from Fiscal Year 2020.
- An IT Network System Technician position was part of the reduction in force (RIF). This will save \$56,386.
- The professional development line item was eliminated at a savings of \$5,000.
- Professional services were reduced \$2,500.
- Maintenance costs were reduced \$6,661.
- Computer software/maintenance was reduced \$3,400.
- Office supplies were reduced for a savings of \$24,905.
- The equipment line item was reduced \$15,300.



INFORMATION TECHNOLOGY DIVISION

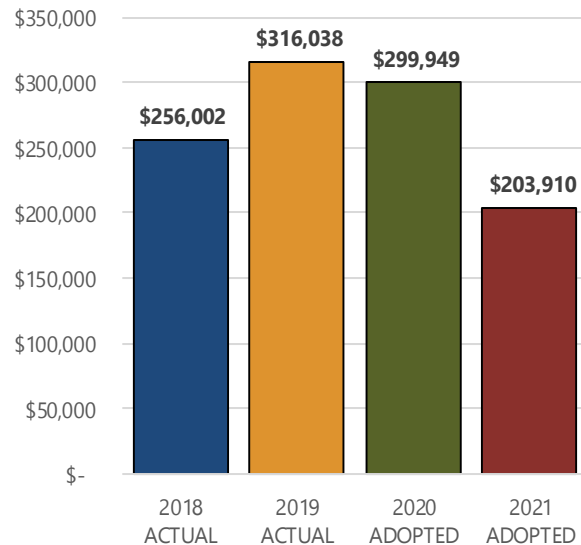
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Director of IT	\$ 88,841	\$ 94,172	\$ 95,704	\$ 95,704	\$ -
Assistant Director of IT	66,465	67,270	68,102	68,102	-
Network Systems Technicians	162,632	163,225	168,021	132,168	(35,853)
Duplication Specialist	38,567	38,877	39,355	39,355	-
Health Insurance	94,481	99,255	99,257	99,930	673
Social Security	26,311	27,143	28,551	25,653	(2,898)
State Pension	44,932	47,666	50,833	47,348	(3,485)
Workers Compensation	9,593	13,065	17,672	14,921	(2,751)
Longevity Pay	2,040	2,040	2,040	-	(2,040)
Life Insurance	321	324	324	282	(42)
Subtotal	534,182	553,038	569,859	523,463	(46,396)
CONTRACTUAL SERVICES					
Professional Development	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Local Meeting Expense	52	385	500	500	-
Professional Services	6,000	5,750	6,000	3,500	(2,500)
Postage and Freight	432	829	500	500	-
Telecommunications	776	819	780	780	-
Rental	1,597	1,700	1,700	1,700	-
Maintenance	474,043	491,097	522,361	515,700	(6,661)
Computer Software/Maintenance	124,000	120,501	140,000	136,600	(3,400)
Subtotal	611,900	626,080	676,841	659,280	(17,561)
PARTS AND SUPPLIES					
Office Supplies	\$ 31,327	\$ 30,284	\$ 31,205	\$ 6,300	\$ (24,905)
Printer/Copier Paper for City	-	-	5,000	5,000	-
Small Equipment	2,500	2,500	2,500	2,500	-
Fleet Parts and Fuel	400	572	575	600	25
Subtotal	34,227	33,356	39,280	14,400	(24,880)
CAPITAL					
Equipment	\$ 43,000	\$ 42,622	\$ 43,000	\$ 27,700	\$ (15,300)
Subtotal	43,000	42,622	43,000	27,700	(15,300)
TOTAL	\$ 1,223,309	\$ 1,255,095	\$ 1,328,980	\$ 1,224,843	\$ (104,137)



PUBLIC WORKS ADMINISTRATION DIVISION

Division 1401 Overview:

- Assigned to support the needs of the Public Works Department plus division administrators at Facilities, Fleet Maintenance, Solid Waste, Traffic and Transit.
- Provides oversight of the Belvoir Ranch and heads the Belvoir Ranch Steering Committee.
- Administers the Optional One Percent Sales Tax Fund (Fifth Penny Tax) and the Solid Waste Fund.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 252,759	\$ 305,318	\$ 280,399	\$ 196,360	-30%
Contractual Services	260	82	1,100	1,100	0%
Parts and Supplies	2,983	10,638	18,450	6,450	-65%
Total Expenditures	\$ 256,002	\$ 316,038	\$ 299,949	\$ 203,910	

Significant Changes for 2021:

- The Fiscal Year 2021 Public Works Administration Division budget decreased by \$96,039.
- The Operations Manager is responsible for payroll and all landfill and compost billing; therefore, 25 percent of the position's time was moved to the Solid Waste Fund for a General Fund savings of \$18,561.
- The Deputy Director of Public Works was previously paid 50 percent from the General Fund and 50 percent from the Solid Waste Fund. One hundred percent of the position's wages were moved to the Solid Waste Fund for a General Fund savings of \$73,666.
- Fleet parts and fuel was reduced \$12,000 as a result of the reduction of six fleet vehicles in the motor pool to four. This reduction is possible as a result of contracting all custodial services beginning in Fiscal Year 2021, eliminating the requirement for custodians to drive to facilities to perform duties.



PUBLIC WORKS ADMINISTRATION DIVISION

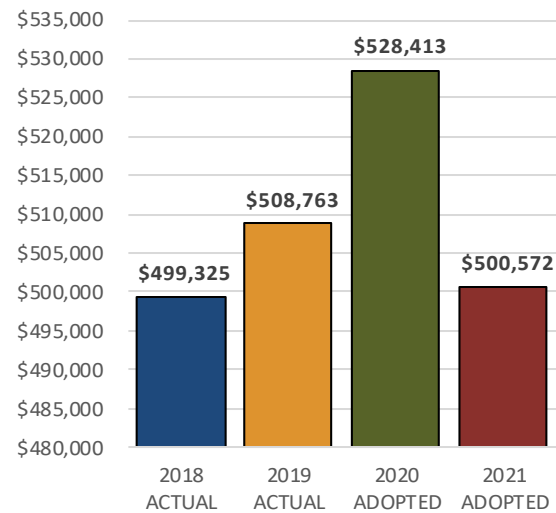
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Director of Public Works	\$ 100,358	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Transportation Director	-	25,142	-	-	-
Operations Manager	49,238	49,921	50,358	39,780	(10,578)
Deputy Director of Public Works	30,647	43,390	46,355	-	(46,355)
Health Insurance	29,327	34,955	35,578	19,872	(15,706)
Social Security/Medicare	13,427	16,260	13,437	10,693	(2,744)
State Pension	22,914	25,857	23,924	19,737	(4,187)
Workers Compensation	4,571	7,340	8,317	6,193	(2,124)
Longevity Pay	2,165	2,334	2,310	-	(2,310)
Specialty Pay	-	-	-	-	-
Life Insurance	112	119	120	84	(36)
Subtotal	252,759	305,318	280,399	196,360	(84,039)
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ -	\$ -	\$ 500	\$ 500	\$ -
Telecommunications	260	82	600	600	-
Subtotal	260	82	1,100	1,100	-
PARTS AND SUPPLIES					
Office Supplies	\$ 32	\$ 111	\$ 450	\$ 450	\$ -
Fleet Parts and Fuel	2,951	10,527	18,000	6,000	(12,000)
Subtotal	2,983	10,638	18,450	6,450	(12,000)
TOTAL	\$ 256,002	\$ 316,038	\$ 299,949	\$ 203,910	\$ (96,039)



TRAFFIC DIVISION

Division 1403 Overview:

- Maintains and repairs signs, paint and traffic signals in the City to ensure a safe and efficient transportation system.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 402,572	\$ 411,004	\$ 429,463	\$ 400,372	-7%
Contractual Services	79,078	75,854	78,700	79,200	1%
Parts and Supplies	17,675	21,905	20,250	21,000	4%
Total Expenditures	\$ 499,325	\$ 508,763	\$ 528,413	\$ 500,572	

Significant Changes for 2021:

- The overall Traffic Division budget decreased by \$27,841 from Fiscal Year 2020 to Fiscal Year 2021.
- Three part-time employee positions were eliminated for a savings of \$33,690.
- Clothing was increased by \$250 due to the City's new clothing and boot policy.

TRAFFIC DIVISION

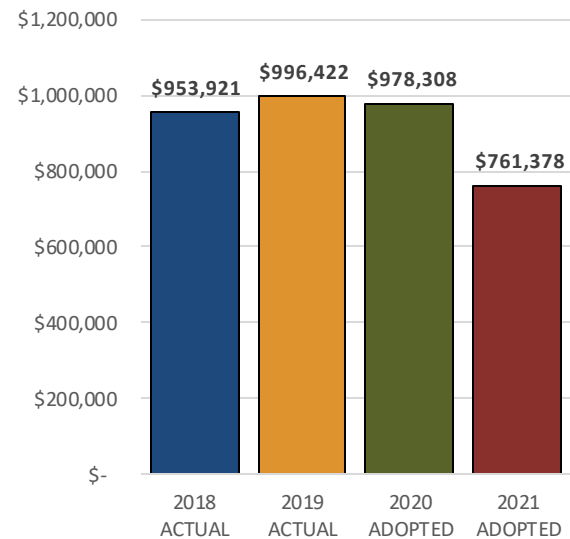
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Director of Traffic Operations	\$ 59,898	\$ 61,377	\$ 62,132	\$ 62,132	\$ -
Traffic Signal Technician	84,990	88,452	86,614	86,614	-
Traffic Signal Supervisor	56,205	59,361	54,665	54,665	-
Traffic Operations Worker	33,125	30,181	34,280	34,280	-
Temporary/Part Time	25,573	16,351	30,000	-	(30,000)
Overtime	2,985	6,848	5,000	5,000	-
Health Insurance	77,460	80,663	85,380	94,005	8,625
Social Security/Medicare	19,359	19,765	21,132	18,566	(2,566)
State Pension	29,886	31,857	32,856	34,268	1,412
Workers Compensation	8,683	11,709	13,080	10,608	(2,472)
Longevity Pay	3,625	3,775	3,540	-	(3,540)
Uniform Allowance	550	440	550	-	(550)
Life Insurance	234	226	234	234	-
Subtotal	402,572	411,004	429,463	400,372	(29,091)
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 535	\$ 220	\$ 700	\$ 700	\$ -
Telecommunications	1,601	2,239	3,000	3,000	-
Light, Fuel and Power	76,942	73,396	75,000	75,500	500
Subtotal	79,078	75,854	78,700	79,200	500
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 500	\$ 500	\$ -
Food and Medical Supplies	-	-	1,000	1,000	-
Clothing	419	112	750	1,000	250
Fleet Parts and Fuel	17,256	21,792	18,000	18,500	500
Subtotal	17,675	21,905	20,250	21,000	750
TOTAL	\$ 499,325	\$ 508,763	\$ 528,413	\$ 500,572	\$ (27,841)



FACILITIES DIVISION

Division 1412 Overview:

- Responsible for repair and maintenance of approximately 50 city facilities.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 585,416	\$ 531,621	\$ 568,308	\$ 302,878	-46.71%
Contractual Services	252,525	356,887	273,700	324,200	18.45%
Parts and Supplies	115,980	107,915	136,300	134,300	-1.47%
Total Expenditures	\$ 953,921	\$ 996,422	\$ 978,308	\$ 761,378	

Significant Changes for 2021:

- The Fiscal Year 2021 Facilities Division budget decreased by \$216,930 from Fiscal Year 2020.
- A Foreman position and three Custodian positions were part of the reduction in force (RIF). This will save \$212,000. Instead, the City will contract out all cleaning services for the Municipal and other City buildings.
- The professional services line item increased by \$50,500 to pay for contracted cleaning services as mentioned above (based on the cost of contracted cleaning for the Public Safety Center).

FACILITIES DIVISION

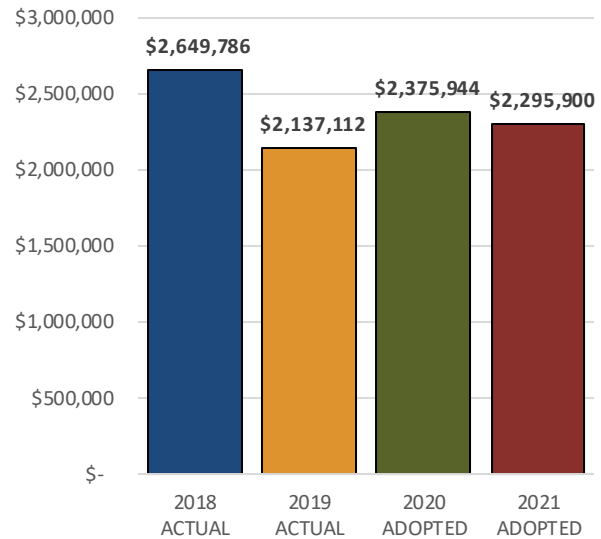
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Director of Facilities Maintenance	\$ 77,734	\$ 65,759	\$ 66,417	\$ 66,417	\$ -
Supervisor	102,080	27,665	-	-	-
Foreman	-	49,215	97,740	-	(97,740)
Senior Maintenance Technician	-	35,980	36,422	36,422	-
Maintenance Technician	65,085	31,497	31,888	32,759	871
Sprinkler Tech/Plumber	42,568	42,947	43,474	43,474	-
Custodian I	84,412	82,517	85,741	-	(85,741)
Overtime	1,760	2,787	2,000	2,000	-
Health Insurance	116,186	97,803	100,112	72,374	(27,738)
Social Security/Medicare	27,989	25,727	28,271	13,990	(14,281)
State Pension	45,310	45,992	50,062	25,567	(24,495)
Workers Compensation	12,479	15,054	17,499	7,883	(9,616)
Longevity Pay	6,480	5,910	5,880	-	(5,880)
Tool Allowance	2,950	2,400	2,400	1,800	(600)
Life Insurance	383	367	402	192	(210)
Subtotal	585,416	531,621	568,308	302,878	(265,430)
CONTRACTUAL SERVICES					
Local Meeting Expense	\$ 228	\$ 1,355	\$ 1,000	\$ 1,000	\$ -
Professional Services	36,379	112,559	25,000	75,500	50,500
Telecommunications	489	436	700	700	-
Light, Fuel and Power	95,630	95,317	97,000	97,000	-
Maintenance	119,799	147,219	150,000	150,000	-
Subtotal	252,525	356,887	273,700	324,200	50,500
PARTS AND SUPPLIES					
Office Supplies	\$ 338	\$ 624	\$ 750	\$ 750	\$ -
Maintenance Supplies	107,825	99,416	125,000	125,000	-
Clothing	549	487	550	550	-
Fleet Parts and Fuel	7,268	7,388	10,000	8,000	(2,000)
Subtotal	115,980	107,915	136,300	134,300	(2,000)
TOTAL	\$ 953,921	\$ 996,422	\$ 978,308	\$ 761,378	\$ (216,930)



STREET & ALLEY DIVISION

Division 1416 Overview:

- Provides a safe transportation system to the traveling public by repairing and maintaining roadways as well as the City's storm water drainage system in all weather conditions.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 2,177,346	\$ 1,698,770	\$ 1,750,394	\$ 1,669,950	-4.60%
Contractual Services	17,969	17,878	20,700	20,200	-2.42%
Parts and Supplies	454,471	420,464	604,850	605,750	0.15%
Total Expenditures	\$ 2,649,786	\$ 2,137,112	\$ 2,375,944	\$ 2,295,900	

Significant Changes for 2021:

- The Street and Alley Division budget decreased by \$80,044 from Fiscal Year 2020 to Fiscal Year 2021.
- One Heavy Equipment Operator position was part of the reduction in force (RIF). This will save \$55,513.
- One vacant Heavy Equipment Operator position will not be filled at a cost savings of \$72,048.
- The temporary/part-time line item was reduced \$15,000. This line item was used to hire for seasonal mowing. A full-time employee will assume these duties as a result of this reduction.
- Overtime was reduced by \$10,000 by only responding to after-hours emergencies.
- Office supplies were reduced \$350.
- Clothing was increased \$1,250 due to the change in the clothing and boot policy.

STREET & ALLEY DIVISION

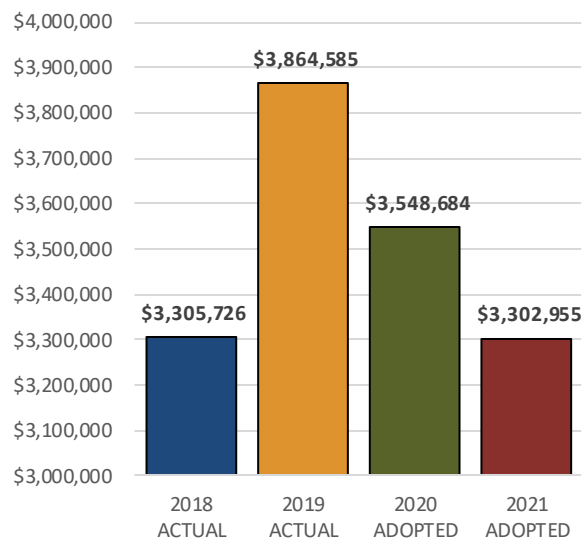
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Director of Street and Alley	\$ 70,229	\$ 93,943	\$ 72,097	\$ 74,880	\$ 2,783
Supervisor	165,186	102,995	116,441	131,601	15,160
Foreman II	109,044	112,800	106,540	110,385	3,845
Senior Heavy Equipment Operator	-	59,467	-	-	-
Equipment Operator III	313,100	20,868	-	-	-
Heavy Equipment Operator	406,036	330,712	364,879	329,680	(35,199)
Senior Heavy Equipment Operator	29,250	303,000	402,875	414,502	11,627
Temporary/Part Time	9,807	9,303	15,000	-	(15,000)
Overtime	20,619	63,775	30,000	20,000	(10,000)
Health Insurance	768,331	311,508	337,287	306,131	(31,156)
Social Security/Medicare	86,109	82,770	85,915	82,700	(3,215)
State Pension	140,758	140,020	146,833	152,248	5,415
Workers Compensation	38,469	48,326	53,177	46,755	(6,422)
Longevity Pay	16,920	15,385	15,240	-	(15,240)
Uniform Allowance	2,420	2,860	3,000	-	(3,000)
Life Insurance	1,069	1,039	1,110	1,068	(42)
Subtotal	2,177,346	1,698,770	1,750,394	1,669,950	(80,444)
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Telecommunications	330	598	1,200	1,200	-
Light, Fuel and Power	17,640	17,280	18,500	18,000	(500)
Subtotal	17,969	17,878	20,700	20,200	(500)
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 1,100	\$ 750	\$ (350)
Clothing	2,595	1,608	3,750	5,000	1,250
Fleet Parts and Fuel	451,876	418,856	600,000	600,000	-
Subtotal	454,471	420,464	604,850	605,750	900
TOTAL	\$ 2,649,786	\$ 2,137,112	\$ 2,375,944	\$ 2,295,900	\$ (80,044)



POLICE ADMINISTRATION DIVISION

Division 1511 Overview:

- The mission of the Cheyenne Police Department is "Protecting the Legend" of Cheyenne by working in cooperation with citizens to lead the charge in preventing crime and defending the rights of the community.
- The Administration Division provides support for the uniform police officers and monitors expenditures for all operating aspects of the department.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 1,248,962	\$ 1,377,746	\$ 1,346,184	\$ 1,274,655	-5%
Contractual Services	950,453	1,421,066	1,123,500	973,500	-13%
Parts and Supplies	630,802	726,060	729,000	704,800	-3%
Miscellaneous	475,510	339,712	350,000	350,000	0%
Total Expenditures	\$ 3,305,726	\$ 3,864,585	\$ 3,548,684	\$ 3,302,955	

Significant Changes for 2021:

- The Police Administration Division budget decreased by \$245,729 for Fiscal Year 2021.
- A Police Services Technician and a Records Technician were part of the reduction in force (RIF) at a savings of \$138,256.
- A vacant Records Technician will not be filled at a savings of \$50,455.
- A Community Services Officer (CSO) was moved from Police Patrol Division to the Police Administration Division, which was a budget neutral move for the overall department.
- The temporary/part-time line item was increased \$54,478 as a result of four part-time CSOs being moved from the Police Patrol Division to Police Administration as well as one part-time CSO and two part-time Evidence Technicians being eliminated. This amount was increased in the Police Administration Division but there was also a corresponding decrease in Police Patrol Division for a department budget neutral move.
- Civilian overtime was reduced \$2,500.
- The professional development line item was reduced 50 percent, or \$35,000. This cost saving measure will limit training to minimum hours required to maintain certifications. The National average is .6 percent of annual budget for training; CPD would be at .25 percent, or 42 percent of the national average.

POLICE ADMINISTRATION DIVISION

Significant Changes for 2021 (continued):

- Local meeting expense was reduced by \$2,500. This will reduce funds available for local training, Citizens Police Academy and multi-day oral promotion boards.
- Dues and subscriptions were reduced \$500. This eliminates IACP memberships other than for the Chief and Captain.
- The professional services line item was reduced \$17,000. This lowers funding for pre-employment backgrounds and mental health wellness for employees.
- Jail costs were reduced by \$100,000.
- Juvenile detention was reduced \$2,000.
- The small grant match line item was increased by \$14,000 as a result of additional match funds required for the Victim's Assistance Grant.
- Maintenance costs increased \$3,000 due to an increase in building maintenance needs.
- Tuition reimbursements were reduced \$10,000. The suspension of leadership plans reduces the incentive for officers to complete secondary education which is required for promotion.
- Office supplies was reduced \$10,000.
- Food/medical supplies was reduced \$2,000 for the K9 program. Costs for K9 Tyler are covered by a grant.
- Maintenance supplies was reduced \$1,200.
- Ammunition cost was reduced \$25,000.
- Both fleet parts and fuel and motorcycle parts and fuel increased \$7,000. Fleet parts and fuel increased due to calculating the average actual costs for Fiscal Years 2018 and 2019. Motorcycle fleet parts and fuel increased due to an additional motorcycle officer.



POLICE ADMINISTRATION DIVISION

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Police Chief	\$ 120,358	\$ 123,470	\$ 120,000	\$ 120,000	\$ -
Police Services Manager	51,311	51,856	52,686	52,686	-
Records Supervisor	52,606	61,801	52,976	45,759	(7,217)
Administrative Assistant	27,541	31,747	-	-	-
Executive Secretary	46,635	47,092	49,338	49,338	-
Property/Evidence Manager	41,355	44,445	46,821	46,821	-
Accountant	58,483	59,152	61,381	61,381	-
Community Service Officer	31,276	67,726	69,888	112,132	42,244
Code Enforcement Officer	41,634	42,000	-	-	-
Police Services Tech	126,475	128,091	136,397	88,233	(48,164)
Police Records Tech	109,546	154,521	175,515	110,344	(65,171)
Police Lab Tech	33,850	34,073	40,560	40,560	-
Secretary	28,483	5,200	-	-	-
Agency Coordinator	39,009	39,329	44,096	44,096	-
Temporary/Part Time	24,382	20,941	38,122	92,600	54,478
Overtime	3,199	7,749	5,000	2,500	(2,500)
Health Insurance	226,560	244,444	240,606	220,912	(19,694)
Social Security/Medicare	54,368	60,541	58,796	56,156	(2,640)
State Pension	88,567	100,838	100,877	89,793	(11,084)
Police Pension	10,320	10,611	10,320	10,320	-
Workers Compensation	20,597	28,492	30,985	30,274	(711)
Longevity Pay	11,540	12,745	10,980	-	(10,980)
Mileage Allowance	-	(25)	-	-	-
Life Insurance	867	908	840	750	(90)
Subtotal	1,248,962	1,377,746	1,346,184	1,274,655	(71,529)
CONTRACTUAL SERVICES					
Professional Development	\$ 60,106	\$ 72,124	\$ 70,000	\$ 35,000	\$ (35,000)
Local Meeting Expense	1,456	1,162	3,500	1,000	(2,500)
Dues and Subscriptions	3,769	4,702	4,500	4,000	(500)
Professional Services	87,516	508,361	117,000	100,000	(17,000)
Jail Costs	448,757	484,729	570,000	470,000	(100,000)
Juvenile Detention	12,480	4,095	7,500	5,500	(2,000)
Nuisance Abatement	5,515	5,600	-	-	-
Junk Vehicle Towing Fees	-	345	-	-	-
Small Grant Match	12,490	3,747	26,000	40,000	14,000
Telecommunications	94,831	97,708	100,000	100,000	-
Light, Fuel and Power	138,354	140,004	145,000	145,000	-
Maintenance	78,087	93,200	55,000	58,000	3,000
Computer Software/Maintenance	-	-	15,000	15,000	-
Tuition Reimbursement	7,092	5,290	10,000	-	(10,000)
Subtotal	950,453	1,421,066	1,123,500	973,500	(150,000)



POLICE ADMINISTRATION DIVISION

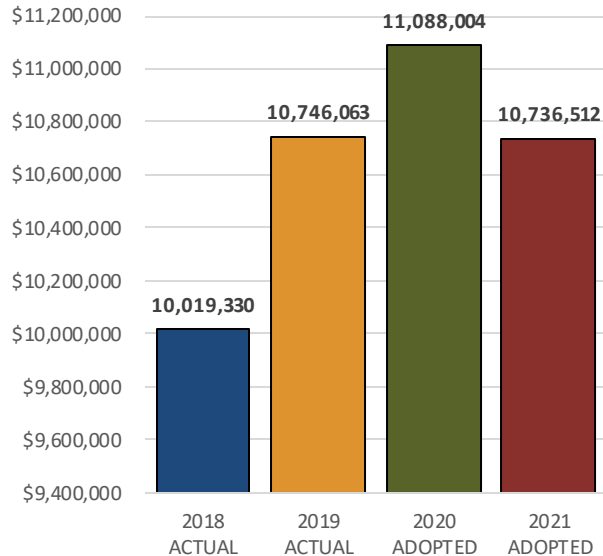
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PARTS AND SUPPLIES					
Office Supplies	\$ 51,624	\$ 66,111	\$ 65,000	\$ 55,000	\$ (10,000)
Food and Medical Supplies	3,977	8,701	4,000	2,000	(2,000)
Maintenance Supplies	19,994	19,263	20,000	18,800	(1,200)
Clothing	65,699	80,524	75,000	75,000	-
Ammunition	15,604	76,885	50,000	25,000	(25,000)
Small Equipment	24,570	12,066	24,000	24,000	-
Fleet Parts and Fuel	449,333	458,349	488,000	495,000	7,000
Parts and Fuel - Motorcycle	-	4,162	3,000	10,000	7,000
Subtotal	630,802	726,060	729,000	704,800	(24,200)
MISCELLANEOUS					
Combined Communication Center	\$ 475,510	\$ 339,712	\$ 350,000	\$ 350,000	\$ -
Subtotal	475,510	339,712	350,000	350,000	-
TOTAL	\$ 3,305,726	\$ 3,864,585	\$ 3,548,684	\$ 3,302,955	\$ (245,729)



POLICE PATROL DIVISION

Division 1514 Overview:

- The patrol division accounts for the wage and benefit costs of all uniform Police Officers.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 10,019,330	\$ 10,746,063	\$ 11,088,004	\$ 10,736,512	-3%
Total Expenditures	\$ 10,019,330	\$ 10,746,063	\$ 11,088,004	\$ 10,736,512	

Significant Changes for 2021:

- The Police Patrol Division budget for Fiscal Year 2021 decreased by \$351,492.
- The Community Services Officer was reduced \$48,700 (one part-time officer).
- The temporary/part-time line item was eliminated at a savings of \$142,898.
- Operation Change overtime was reduced \$10,344.
- Three Police Officer positions were eliminated for a savings of \$254,027. These positions were approved by the Governing Body via Resolution 5980 on March 11, 2019; however, due to budget constraints, once again they will not be budgeted for or hired.
- Special event overtime in the amount of \$25,000 was not budgeted. This overtime was approved by the Governing Body through a re-appropriation in Fiscal Year 2020. Applicants can choose not to have an event or can pay for those services (parade escorts, etc.).
- Police vacation buyout was removed at a savings of \$95,000. Vacation buyout will require increasing the number of hours officers can carryover on January 1st.
- Overtime was reduced for a savings of \$50,000. This cost saving measure will eliminate Neighborhood Night Out. The National average for police overtime is 4.2 percent of total personnel costs. CPD would be at 1.8 percent, or 57 percent below, the National average.

POLICE PATROL DIVISION

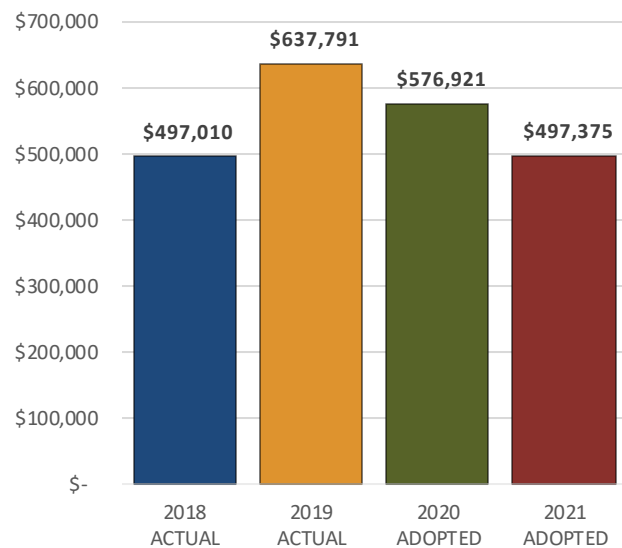
	2018	2019	2020	2021	\$ Change from
	Actuals	Actuals	Adopted Budget	Adopted Budget	2020 to 2021
PAYROLL					
Police Captain	\$ 101,995	\$ 105,316	\$ 207,334	\$ 212,707	\$ 5,373
Police Sergeant	985,112	1,089,119	1,076,235	1,075,416	(819)
Police Lieutenant	346,217	377,077	366,451	364,223	(2,228)
Police Officer	5,205,988	5,421,301	5,572,422	5,541,835	(30,587)
Community Service Officer	-	-	46,815	-	(46,815)
Temporary/Part Time	120,022	109,445	142,898	-	(142,898)
Overtime	283,852	411,904	250,000	211,054	(38,946)
Holiday Overtime	207,133	241,408	250,000	250,000	-
Frontier Days Overtime	-	-	82,000	-	(82,000)
Operation Change Overtime	-	-	10,344	-	(10,344)
Health Insurance	1,510,444	1,585,823	1,619,830	1,841,107	221,277
Social Security/Medicare	101,426	122,479	128,572	112,267	(16,305)
Police Pension	638,403	669,515	682,864	665,858	(17,006)
Workers Compensation	253,432	351,156	381,445	346,370	(35,075)
Longevity Pay	47,625	48,940	47,100	-	(47,100)
Specialty Pay	88,175	91,950	96,600	87,300	(9,300)
Police Vacation Buyout	92,446	83,845	95,000	-	(95,000)
Uniform Allowance	18,180	17,650	18,000	5,400	(12,600)
Life Insurance	4,924	4,969	5,094	5,076	(18)
Retirees Insurance	13,956	14,167	9,000	17,900	8,900
Subtotal	10,019,330	10,746,063	11,088,004	10,736,512	(351,492)
TOTAL	\$ 10,019,330	\$ 10,746,063	\$ 11,088,004	\$ 10,736,512	\$ (351,492)



FIRE ADMINISTRATION DIVISION

Division 1601 Overview:

- Responsible to provide policy direction, accountability, fiscal and personnel management for the program and services offered by the department.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 474,331	\$ 584,844	\$ 545,241	\$ 472,800	-13%
Contractual Services	15,754	48,520	27,680	23,075	-17%
Parts and Supplies	6,925	4,426	4,000	1,500	-63%
Total Expenditures	\$ 497,010	\$ 637,791	\$ 576,921	\$ 497,375	

Significant Changes for 2021:

- The Fiscal Year 2021 Fire Administration Division budget decreased by \$79,546 from Fiscal Year 2020.
- An Administrative Assistant position was a part of the reduction in force (RIF) for a cost savings of \$65,038.
- Retiree's insurance is paid to each Firefighter who retires in the amount of \$300 per month as part of the collective bargaining contract. This line item decreased in cost by \$17,000.
- Professional development was reduced \$3,000.
- Local meeting expense was reduced \$1,300.
- Dues and subscriptions increased \$2,825 to include expenses for an Adobe Pro subscription, a photocopier monthly lease, and a share of the parking lot lease for the Public Safety Building.
- Professional services decreased \$1,130.
- Maintenance decreased \$2,000.
- Office supplies decreased \$1,500.
- Clothing decreased \$750.

FIRE ADMINISTRATION DIVISION

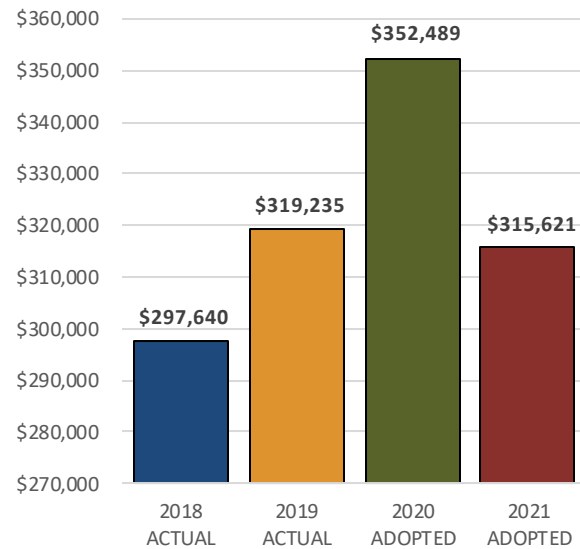
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Fire Chief	\$ 94,358	\$ 108,000	\$ 108,000	\$ 108,000	\$ -
Office Manager	54,444	55,030	55,705	55,705	-
Fire Safety Technician	62,161	62,881	63,650	63,650	-
Secretary	35,228	39,417	34,280	-	(34,280)
Health Insurance	20,836	48,641	50,193	35,003	(15,190)
Social Security/Medicare	12,882	13,320	13,471	17,393	3,922
State Pension	19,374	20,127	21,194	16,853	(4,341)
Fire Pension	12,150	14,580	16,200	17,010	810
Workers Compensation	5,434	8,555	12,388	8,048	(4,340)
Longevity Pay	2,760	2,175	1,980	-	(1,980)
Life Insurance	157	173	180	138	(42)
Retirees Insurance	154,546	211,946	168,000	151,000	(17,000)
Subtotal	474,331	584,844	545,241	472,800	(72,441)
CONTRACTUAL SERVICES					
Professional Development	\$ 6	\$ -	\$ 4,000	\$ 1,000	\$ (3,000)
Local Meeting Expense	193	2,276	1,800	500	(1,300)
Dues and Subscriptions	727	865	2,000	4,825	2,825
Professional Services	1,778	1,909	1,880	750	(1,130)
Telecommunications	10,049	40,503	15,000	15,000	-
Maintenance	3,000	2,967	3,000	1,000	(2,000)
Subtotal	15,754	48,520	27,680	23,075	(4,605)
PARTS AND SUPPLIES					
Office Supplies	\$ 5,925	\$ 3,050	\$ 3,000	\$ 1,500	\$ (1,500)
Clothing	1,000	1,376	1,000	-	(1,000)
Subtotal	6,925	4,426	4,000	1,500	(2,500)
TOTAL	\$ 497,010	\$ 637,791	\$ 576,921	\$ 497,375	\$ (79,546)



FIRE TRAINING DIVISION

Division 1612 Overview:

- Responsible for planning, coordinating and training fire department personnel throughout the year.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 245,140	\$ 216,784	\$ 270,722	\$ 274,371	1%
Contractual Services	49,833	99,619	68,500	40,500	-41%
Parts and Supplies	2,667	2,833	13,267	750	-94%
Total Expenditures	\$ 297,640	\$ 319,235	\$ 352,489	\$ 315,621	

Significant Changes for 2021:

- The Fire Training Division budget decreased by \$36,868 from Fiscal Year 2020 to Fiscal Year 2021.
- Per the Union agreement reached on 6/15/20 the firefighters agreed to take a 1 percent pay cut to retain their longevity benefits and the three firefighter positions considered for reduction in force.
- Professional development expenses decreased \$25,000.
- Local meeting expense decreased \$500.
- The professional services line item decreased by \$2,500.

FIRE TRAINING DIVISION

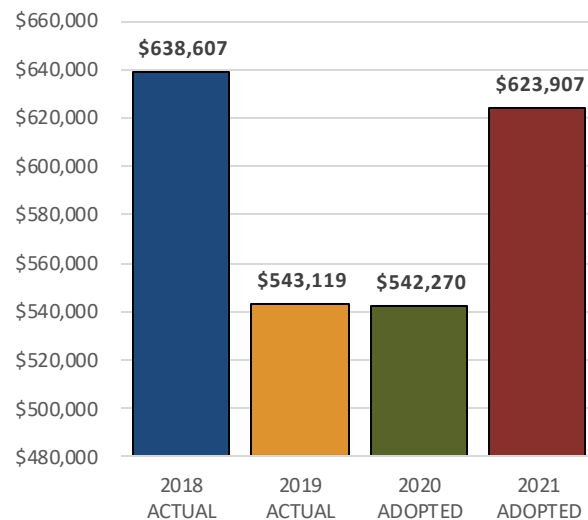
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Fire Division Chief	\$ 90,206	\$ 60,459	\$ 95,607	\$ 95,575	\$ (32)
Fire Lieutenant	82,902	82,047	78,205	77,423	(782)
Overtime	2,134	5,597	10,000	9,257	(743)
Health Insurance	37,673	35,426	40,088	44,136	4,048
Social Security/Medicare	2,521	2,083	2,762	2,744	(18)
Fire Pension	20,867	20,088	28,575	29,644	1,070
Workers Compensation	5,865	6,809	8,703	8,498	(205)
Longevity Pay	2,372	2,204	2,772	3,084	312
Degree Allowance	-	603	1,034	1,034	0
Specialty Pay	517	1,386	2,880	2,880	0
Life Insurance	84	81	96	96	-
Subtotal	\$ 245,140	\$ 216,784	\$ 270,722	\$ 274,371	\$ 3,649
CONTRACTUAL SERVICES					
Professional Development	\$ 30,682	\$ 80,781	\$ 45,000	\$ 20,000	\$ (25,000)
Local Meeting Expense	-	-	1,000	500	(500)
Dues and Subscriptions	-	261	500	500	-
Professional Services	2,426	1,960	5,000	2,500	(2,500)
Light, Fuel and Power	16,725	16,617	17,000	17,000	-
Subtotal	\$ 49,833	\$ 99,619	\$ 68,500	\$ 40,500	\$ (28,000)
PARTS AND SUPPLIES					
Office Supplies	\$ 749	\$ 750	\$ 1,245	\$ 750	\$ (495)
Small Equipment	1,917	2,083	12,022	-	(12,022)
Subtotal	2,667	2,833	13,267	750	(12,517)
TOTAL	\$ 297,640	\$ 319,235	\$ 352,489	\$ 315,621	\$ (36,868)



FIRE PREVENTION DIVISION

Division 1613 Overview:

- Responsible for assisting the Fire Chief in the administration and enforcement of the Fire Codes, investigation of fires, and fire safety and prevention programs to the community.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 629,279	\$ 539,715	\$ 532,770	\$ 619,407	16%
Contractual Services	1,075	200	7,000	3,500	-50%
Parts and Supplies	8,252	3,203	2,500	1,000	-60%
Total Expenditures	\$ 638,607	\$ 543,119	\$ 542,270	\$ 623,907	

Significant Changes for 2021:

- The Fire Prevention Division budget increased by \$81,637 between Fiscal Year 2020 and Fiscal Year 2021.
- A Fire Lieutenant position was transferred from the Fire Suppression Division to the Fire Prevention Division during Fiscal Year 2020; therefore, it is a new budget item in this division at a cost of \$131,525.
- Per the Union agreement reached on June 15, 2020 the firefighters agreed to take a 1 percent pay cut to retain their longevity benefits and the three firefighter positions considered for reduction in force.
- Overtime was decreased \$5,000.
- Professional development decreased \$3,000.
- Dues and subscriptions decreased \$500.
- Office supplies decreased \$1,500.

FIRE PREVENTION DIVISION

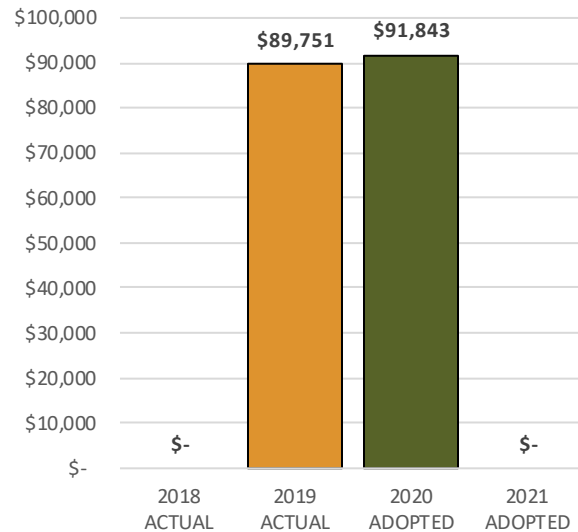
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Fire Division Chief	\$ 94,453	\$ 93,478	\$ 93,755	\$ 95,575	\$ 1,820
Fire Lieutenant	315,917	235,532	230,557	275,668	45,112
Overtime	9,988	20,860	17,000	11,108	(5,892)
Health Insurance	98,256	85,801	86,828	121,204	34,376
Social Security/Medicare	6,697	5,648	5,349	5,984	635
Fire Pension	63,388	54,299	55,336	61,100	5,764
Workers Compensation	15,725	17,888	16,161	18,273	2,111
Shift Differential	125	-	-	-	-
Longevity Pay	8,484	7,232	7,116	9,132	2,016
Degree Allowance	3,101	2,929	3,101	4,156	1,055
Specialty Pay	12,913	15,858	17,375	16,968	(407)
Life Insurance	232	190	192	240	48
Subtotal	629,279	539,715	532,770	619,407	86,637
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 6,000	\$ 3,000	\$ (3,000)
Dues and Subscriptions	1,075	200	1,000	500	(500)
Subtotal	1,075	200	7,000	3,500	(3,500)
PARTS AND SUPPLIES					
Office Supplies	\$ 7,149	\$ 1,705	\$ 2,000	\$ 500	\$ (1,500)
Small Equipment	1,104	1,498	500	500	-
Subtotal	8,252	3,203	2,500	1,000	(1,500)
TOTAL	\$ 638,607	\$ 543,119	\$ 542,270	\$ 623,907	\$ 81,637



FIRE PUBLIC EDUCATION DIVISION

Division 1614 Overview:

- Responsible to educate the public in the areas of fire safety prevention through all aspects and to all ages of our community,



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ -	\$ 87,621	\$ 91,343	\$ -	-100%
Contractual Services	-	-	-	-	0%
Parts and Supplies	-	2,130	500	-	-100%
Total Expenditures	\$ -	\$ 89,751	\$ 91,843	\$ -	

Significant Changes for 2021:

- The Fiscal Year 2021 Fire Education Division budget decreased by \$91,843 from Fiscal Year 2020.
- The Public Information Officer position was part of the reduction in force (RIF) for a cost savings of \$91,343.
- Office Supplies were eliminated at a savings of \$500.

FIRE PUBLIC EDUCATION DIVISION

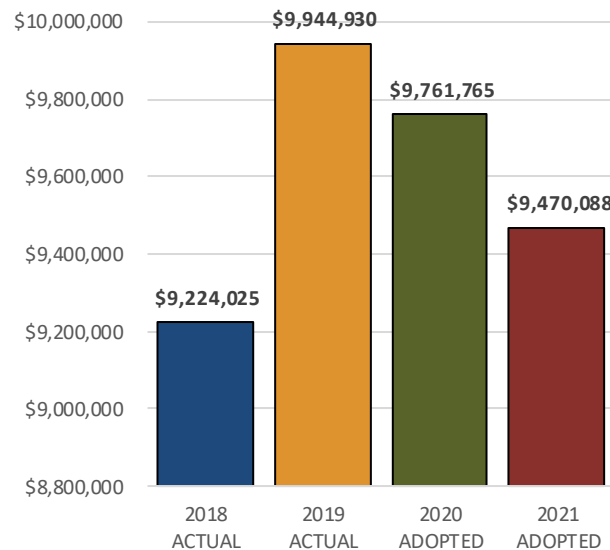
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Public Information Officer	\$ -	\$ 56,405	\$ 57,098	\$ -	\$ (57,098)
Health Insurance	-	18,402	18,402	-	(18,402)
Social Security/Medicare	-	4,220	4,428	-	(4,428)
State Pension	-	7,456	7,883	-	(7,883)
Workers Compensation	-	309	2,704	-	(2,704)
Longevity Pay	-	780	780	-	(780)
Life Insurance	-	48	48	-	(48)
Subtotal	-	87,621	91,343	-	(91,343)
CONTRACTUAL SERVICES					
Local Meeting Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-	-
Subtotal	-	-	-	-	-
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 2,130	\$ 500	\$ -	\$ (500)
Small Equipment	-	-	-	-	-
Subtotal	-	2,130	500	-	(500)
TOTAL	\$ -	\$ 89,751	\$ 91,843	\$ -	\$ (91,843)



FIRE SUPPRESSION DIVISION

Division 1615 Overview:

- Responds to all emergency incidents within the city and also assists with emergency calls in Laramie County through mutual aid.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 8,381,329	\$ 8,814,834	\$ 9,217,565	\$ 9,010,563	-2%
Contractual Services	123,117	168,822	111,500	123,525	11%
Parts and Supplies	367,640	399,427	373,700	336,000	-10%
Capital	351,940	561,847	59,000	-	-100%
Total Expenditures	\$ 9,224,025	\$ 9,944,930	\$ 9,761,765	\$ 9,470,088	

Significant Changes for 2021:

- The overall Fiscal Year 2021 Fire Suppression Division budget decreased by \$291,677.
- Per the Union agreement reached on June 15, 2020 the firefighters agreed to take a 1 percent pay cut to retain their longevity benefits and the three firefighter positions considered for reduction in force.
- Professional services increased \$22,025 to provide funding for contractually required firefighter physicals at a cost of \$325 per physical for 88 firefighters. This line item also includes an estimate of \$5,000 for annual ladder inspections and certifications of all ground ladders and two ladder trucks.
- Employee development was eliminated at a savings of \$5,000.
- Maintenance cost was reduced at a savings of \$5,000.
- Office supplies were reduced by \$1,600.
- The food and medical supplies line item was eliminated for a cost savings of \$4,500.
- Maintenance supplies was reduced by \$600.
- Clothing was increased \$12,400 to reflect true cost for 88 firefighters at \$550 each per contract.
- Fleet parts and fuel increased \$5,000 due to reviewing actual costs of Fiscal Years 2018 and 2019.
- The equipment line item was eliminated at a savings of \$59,000.

FIRE SUPPRESSION DIVISION

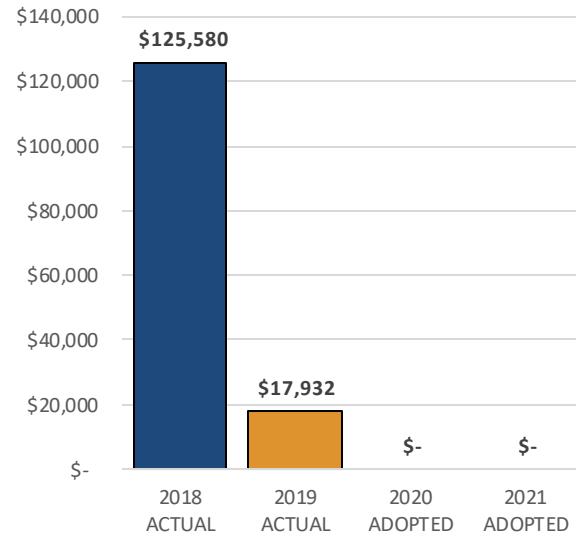
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Battalion Chief	\$ 249,575	\$ 265,214	\$ 255,857	\$ 253,935	\$ (1,922)
Fire Division Chief	96,453	129,161	96,533	92,818	(3,715)
Fire Lieutenant	1,152,730	1,181,851	1,263,029	1,287,221	24,192
Fire Engineer	1,399,529	1,439,182	1,489,561	1,401,888	(87,673)
Firefighter	1,914,797	1,967,115	1,870,106	1,885,183	15,077
Firefighter Probation	254,707	203,827	471,729	316,358	(155,370)
Overtime	511,399	563,508	403,000	371,078	(31,922)
Reassigned Duty Savings	-	-	-	(75,500)	(75,500)
Frontier Days Overtime	-	-	18,000	-	(18,000)
Health Insurance	1,283,404	1,338,184	1,410,691	1,517,534	106,843
Social Security/Medicare	85,486	87,567	93,453	90,835	(2,618)
Fire Pension	794,803	839,601	966,758	979,366	12,609
Workers Compensation	198,091	274,969	279,688	279,587	(100)
Shift Differential	52,528	53,658	57,000	57,000	-
Longevity Pay	90,312	93,598	91,020	100,656	9,636
Degree Allowance	45,051	42,984	50,151	46,356	(3,795)
Specialty Pay	248,641	330,611	397,064	402,370	5,306
Mileage Allowance	198	104	-	-	-
Life Insurance	3,627	3,701	3,924	3,876	(48)
Subtotal	8,381,329	8,814,834	9,217,565	9,010,563	(207,002)
CONTRACTUAL SERVICES					
Professional Services	\$ 34,261	\$ 55,027	\$ 11,500	\$ 33,525	\$ 22,025
Employee Development	1,025	-	5,000	-	(5,000)
Light, Fuel and Power	69,126	68,158	70,000	70,000	-
Maintenance	18,704	45,637	10,000	5,000	(5,000)
Computer Software/Maintenance	-	-	15,000	15,000	-
Subtotal	123,117	168,822	111,500	123,525	12,025
PARTS AND SUPPLIES					
Office Supplies	\$ 1,577	\$ 2,455	\$ 3,100	\$ 1,500	\$ (1,600)
Food and Medical Supplies	5,506	2,301	4,500	-	(4,500)
Maintenance Supplies	55,140	23,126	5,100	4,500	(600)
Clothing	55,951	48,089	36,000	-	(36,000)
Small Equipment	-	17,500	-	-	-
Fleet Parts and Fuel	249,466	305,958	325,000	330,000	5,000
Subtotal	367,640	399,427	373,700	336,000	(37,700)
CAPITAL					
Equipment	\$ 73,420	\$ 561,367	\$ 59,000	\$ -	\$ (59,000)
Motor Vehicles	278,519	481	-	-	-
Subtotal	351,940	561,847	59,000	-	(59,000)
TOTAL	\$ 9,224,025	\$ 9,944,930	\$ 9,761,765	\$ 9,470,088	\$ (291,677)



SPECIAL OPERATIONS DIVISION

Division 1616 Overview:

- The backbone of the Wyoming Office of Homeland Security's Regional Response Team, Cheyenne's Team Seven covers Laramie, Platte and Goshen Counties.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 117,088	\$ 17,932	\$ -	\$ -	0%
Contractual Services	8,491	-	-	-	0%
Parts and Supplies	-	-	-	-	0%
Total Expenditures	\$ 125,580	\$ 17,932	\$ -	\$ -	

Significant Changes for 2021:

- No payroll or contractual costs were budgeted for the Special Operations Division for Fiscal Year 2021. This is due to a grant proposal submitted to the Wyoming Department of Homeland Security for reimbursement of any overtime incurred during callouts for hazardous materials incidents and for training overtime.
- Other funding must be identified if grant funding is not awarded.

SPECIAL OPERATIONS DIVISION

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
Special Operations					
PAYROLL					
Overtime	\$ 30,394	\$ 87,081	\$ -	\$ -	\$ -
Subtotal	30,394	87,081	-	-	-
CONTRACTUAL SERVICES					
Professional Services		\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-
PARTS AND SUPPLIES					
Small Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-
TOTAL	\$ 30,394	\$ 87,081	\$ -	\$ -	\$ -

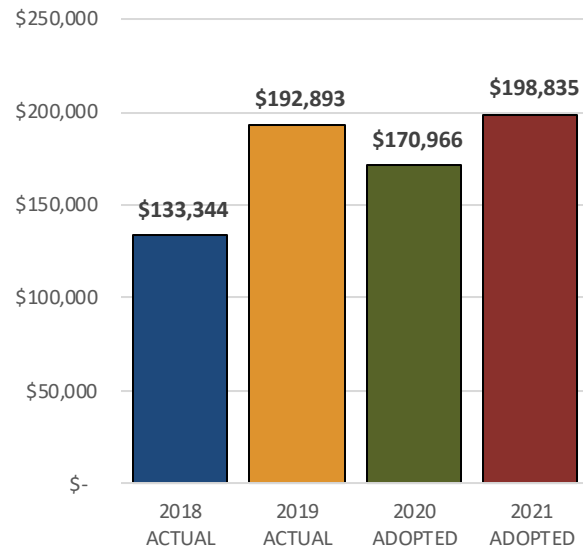
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
Rope Rescue					
PAYROLL					
Overtime	\$ 86,695	\$ (69,149)	\$ -	\$ -	\$ -
Subtotal	86,695	(69,149)	-	-	-
CONTRACTUAL SERVICES					
Professional Services	\$ 8,491	\$ -	\$ -	\$ -	\$ -
Subtotal	8,491	-	-	-	-
TOTAL	\$ 95,186	\$ (69,149)	\$ -	\$ -	\$ -



EMERGENCY MEDICAL SERVICES DIVISION

Division 1618 Overview:

- Provides integrated Emergency Response System by providing Emergency Medical Technician and Paramedic emergency care.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 121,718	\$ 127,477	\$ 145,966	\$ 148,835	2%
Contractual Services	(439)	13,634	13,000	16,000	23%
Parts and Supplies	12,065	51,783	12,000	34,000	183%
Total Expenditures	\$ 133,344	\$ 192,893	\$ 170,966	\$ 198,835	

Significant Changes for 2021:

- The Emergency Medical Services (EMS) Division budget increased by \$27,869 from Fiscal Year 2020 to Fiscal Year 2021.
- Per the Union agreement reached on June 15, 2020 the firefighters agreed to take a 1 percent pay cut to retain their longevity benefits and the three firefighter positions considered for reduction in force.
- Maintenance is \$3,000 higher to reflect the actual cost increase of the maintenance contract for Lifepak equipment.
- Food and medical supplies increased \$22,000 to reflect actual costs for EMS supplies, medications and gloves.

EMERGENCY MEDICAL SERVICES DIVISION

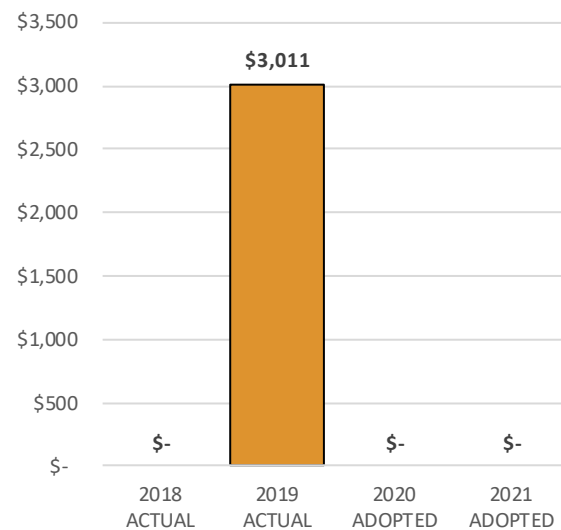
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Fire Lieutenant	\$ 75,076	\$ 77,680	\$ 78,205	\$ 77,423	\$ (782)
Overtime	2,246	1,060	16,000	14,810	(1,190)
Health Insurance	21,596	23,386	23,371	25,731	2,360
Social Security	1,189	1,228	1,470	1,466	(4)
Fire Pension	11,428	11,733	15,211	15,929	718
Workers Compensation	2,802	4,115	4,461	4,524	63
Longevity Pay	1,392	1,626	-	1,704	1,704
Specialty Pay	5,940	6,600	7,200	7,200	0
Life Insurance	48	48	48	48	-
Subtotal	121,718	127,477	145,966	148,835	2,869
CONTRACTUAL SERVICES					
Professional Development	\$ (439)	\$ 888	\$ -	\$ -	\$ -
Maintenance	-	12,746	13,000	16,000	3,000
Subtotal	(439)	13,634	13,000	16,000	3,000
PARTS AND SUPPLIES					
Office Supplies	\$ 116	\$ 200	\$ -	\$ -	\$ -
Food and Medical Supplies	11,949	51,583	12,000	34,000	22,000
Small Equipment	-	-	-	-	-
Subtotal	12,065	51,783	12,000	34,000	22,000
TOTAL	\$ 133,344	\$ 192,893	\$ 170,966	\$ 198,835	\$ 27,869



FIRE HONOR GUARD DIVISION

Division 1619 Overview:

- The Fire Honor Guard is a division that began in Fiscal Year 2019 and was not funded in Fiscal Years 2020 or 2021 due to budgetary constraints.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ -	\$ 2,161	\$ -	\$ -	0%
Contractual Services	-	850	-	-	0%
Parts and Supplies	-	-	-	-	0%
Total Expenditures	\$ -	\$ 3,011	\$ -	\$ -	

Significant Changes for 2021:

- No payroll or contractual costs were budgeted for the Fire Honor Guard Division in Fiscal Year 2021.

FIRE HONOR GUARD DIVISION

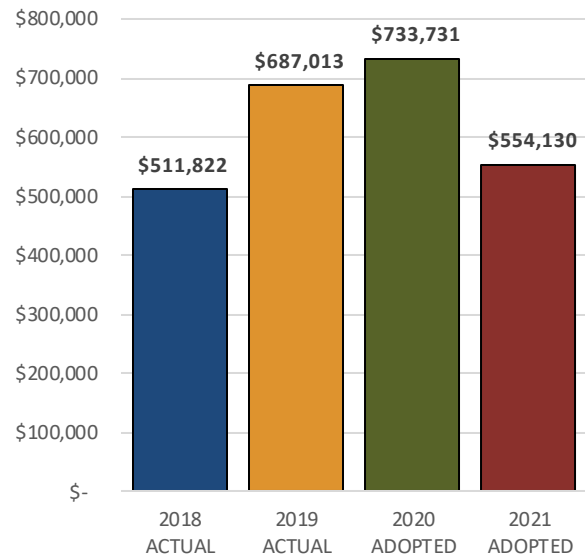
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Fire Engineer	\$ -	\$ -	\$ -	\$ -	\$ -
Firefighter	-	-	-	-	-
Overtime	-	2,161	-	-	-
Workers Compensation	-	-	-	-	-
Social Security/Medicare	-	-	-	-	-
Fire Pension	-	-	-	-	-
Subtotal	\$ -	\$ 2,161	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ 850	\$ -	\$ -	\$ -
Subtotal	-	850	-	-	-
PARTS AND SUPPLIES					
Clothing	\$ -	\$ -	\$ -	\$ -	\$ -
Small Equipment	-	-	-	-	-
Subtotal	-	-	-	-	-
TOTAL	\$ -	\$ 3,011	\$ -	\$ -	\$ -



COMMUNITY REC & EVENTS ADMIN DIVISION

Division 1701 Overview:

- The Community Recreation & Events Administration Division oversees all event and recreational activities provided to citizens of Cheyenne.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 479,924	\$ 635,291	\$ 663,416	\$ 498,565	-25%
Contractual Services	25,717	48,164	61,065	48,565	-20%
Parts and Supplies	6,181	3,558	9,250	7,000	-24%
Total Expenditures	\$ 511,822	\$ 687,013	\$ 733,731	\$ 554,130	

Significant Changes for 2021:

- The Community Recreation & Events Administration Division budget decreased by \$179,601 from Fiscal Year 2020 to Fiscal Year 2021.
- The Marketing Coordinator position was part of the reduction in force (RIF) for a savings of \$104,273. Until events and programs resume, there is less to market.
- The vacant Booking Manager position will not be filled at a savings of \$104,273. Until events resume, booking is not needed.
- The Event Coordinator received a wage increase of \$2,073 during Fiscal Year 2020. The increase is a result of taking on additional duties after elimination of another unfilled position.
- Professional development decreased \$2,500.
- Advertising decreased \$10,000.
- Office supplies decreased \$1,500.
- Office Supplies decreased \$1,500.
- Fleet parts and fuel was eliminated as this division does not have a vehicle at a savings of \$750.

COMMUNITY REC & EVENTS ADMIN DIVISION

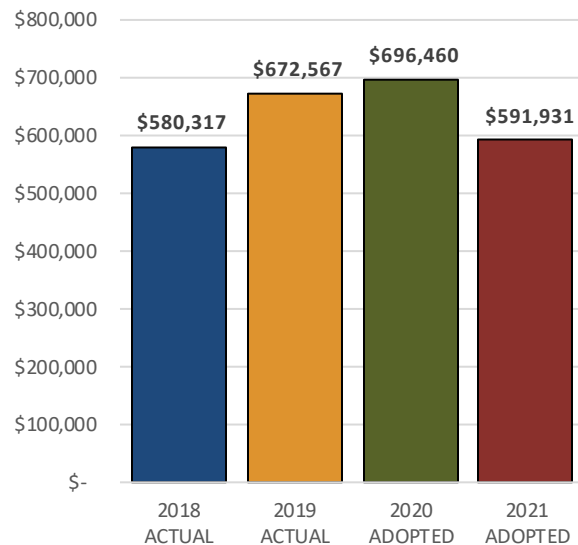
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Director of CRE	\$ 42,500	\$ 95,000	\$ 105,000	\$ 105,000	\$ -
Deputy Director of CRE	123,216	81,407	85,000	85,000	-
Operations Manager	-	21,191	-	-	-
Special Events Tech	-	30,651	-	-	-
Events Coordinator	50,941	3,401	40,858	42,931	2,073
Operations Coordinator	19,836	22,779	37,440	37,440	-
Operations Manager/Concessions	-	13,858	-	-	-
Foreman I	23,221	-	-	-	-
Booking and Program Manager	-	61,109	61,799	-	(61,799)
Community Relations Manager	-	48,583	55,000	-	(55,000)
Digital Media Producer	-	-	-	58,500	58,500
Marketing Coordinator	39,755	61,049	61,799	-	(61,799)
Mechanic II	12,570	-	-	-	-
Secretary	18,038	-	-	-	-
Temporary/Part Time	5,921	-	-	-	-
Overtime	3,982	2,049	-	-	-
Health Insurance	59,023	83,491	92,601	83,095	(9,505)
Social Security/Medicare	25,220	32,822	34,417	25,159	(9,258)
State Pension	41,242	57,971	61,276	46,437	(14,839)
Workers Compensation	7,521	10,443	21,303	14,770	(6,533)
Longevity Pay	3,050	3,475	3,000	-	(3,000)
Tool Allowance	350	-	-	-	-
Life Insurance	240	328	324	234	(90)
Retirees Insurance	3,300	5,684	3,600	-	(3,600)
Subtotal	479,924	635,291	663,416	498,565	(164,851)
CONTRACTUAL SERVICES					
Professional Development	\$ 1,529	\$ 1,306	\$ 5,000	\$ 2,500	\$ (2,500)
Dues and Subscriptions	1,327	4,710	3,565	3,565	-
Professional Services	344	499	500	500	-
Advertising	1,742	18,645	27,000	17,000	(10,000)
Telecommunications	20,774	22,461	25,000	25,000	-
Maintenance	-	544	-	-	-
Subtotal	25,717	48,164	61,065	48,565	(12,500)
PARTS AND SUPPLIES					
Office Supplies	\$ 5,563	\$ 2,156	\$ 8,500	\$ 7,000	\$ (1,500)
Maintenance Supplies	489	-	-	-	-
Fleet Parts and Fuel	130	1,402	750	-	(750)
Subtotal	6,181	3,558	9,250	7,000	(2,250)
TOTAL	\$ 511,822	\$ 687,013	\$ 733,731	\$ 554,130	\$ (179,601)



FORESTRY DIVISION

Division 1710 Overview:

- Provides planting, maintenance, plan review, and safety enforcement for all public urban forestry and provides community forestry support and education pertaining to tree health and safety.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 469,637	\$ 525,548	\$ 553,460	\$ 475,551	-14%
Contractual Services	44,160	42,985	41,200	29,300	-29%
Parts and Supplies	66,520	104,034	101,800	87,080	-14%
Total Expenditures	\$ 580,317	\$ 672,567	\$ 696,460	\$ 591,931	

Significant Changes for 2021:

- The Forestry Division budget decreased by \$104,529 from Fiscal Year 2020 to Fiscal Year 2021.
- A vacant Arborist position will not be filled at a savings of \$77,199.
- Professional development was eliminated at a savings of \$4,500.
- Dues and subscriptions were reduced by \$1,000.
- Small grant match was eliminated at a savings of \$6,000.
- Light, fuel and power was reduced \$400 based on the average of Fiscal Years 2018 and 2019 actual costs.
- Office supplies were reduced \$500.
- Maintenance supplies were reduced \$20,000.
- Maintenance supplies-arboretum was reduced \$2,500.
- Clothing was increased \$280 to comply with the City's new boot and clothing policy (\$400 for boots and \$110 for clothing for eight staff).
- Fleet parts and fuel was increased by \$13,000 to reflect the average actual costs for Fiscal Years 2018 and 2019.

FORESTRY DIVISION

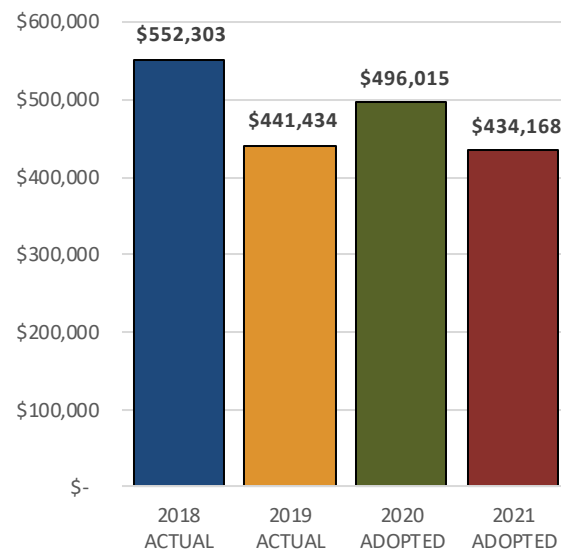
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Forestry Manager	\$ 62,646	\$ 63,374	\$ 64,150	\$ 64,150	\$ -
Community Forester	-	42,640	42,850	-	(42,850)
Foreman	54,378	101,994	105,460	100,731	(4,729)
Foreman I	52,519	13,897	-	42,850	42,850
Office Manager	18,132	-	-	-	-
Arborist	24,539	68,458	79,975	40,518	(39,457)
Sr. Arborist	79,750	38,752	46,739	43,619	(3,120)
Temporary/Part Time	34,347	29,124	30,000	25,000	(5,000)
Overtime	2,286	5,911	11,500	6,000	(5,500)
Health Insurance	64,670	73,596	76,474	71,112	(5,362)
Social Security	24,975	27,328	29,282	24,699	(4,583)
State Pension	36,731	41,896	46,481	42,059	(4,423)
Workers Compensation	11,101	15,774	18,124	14,537	(3,587)
Longevity Pay	3,300	2,505	2,100	-	(2,100)
Life Insurance	265	300	324	276	(48)
Subtotal	469,637	525,548	553,460	475,551	(77,909)
CONTRACTUAL SERVICES					
Professional Development	\$ 5,080	\$ 5,681	\$ 4,500	\$ -	\$ (4,500)
Dues and Subscriptions	275	1,193	1,200	200	(1,000)
Professional Services	238	220	250	250	-
Advertising	745	246	250	250	-
Small Grant Match	7,000	7,241	6,000	-	(6,000)
Light, Fuel and Power	8,476	8,539	9,000	8,600	(400)
Maintenance	22,346	19,866	20,000	20,000	-
Subtotal	44,160	42,985	41,200	29,300	(11,900)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,720	\$ 1,735	\$ 2,000	\$ 1,500	\$ (500)
Food and Medical Supplies	233	-	-	-	-
Maintenance Supplies	24,447	37,424	33,000	13,000	(20,000)
Maintenance Supplies-Arboretum	-	1,993	5,000	2,500	(2,500)
Clothing	2,059	1,690	1,800	2,080	280
Small Equipment	2,971	3,228	10,000	5,000	(5,000)
Fleet Parts and Fuel	34,091	57,963	50,000	63,000	13,000
Subtotal	66,520	104,034	101,800	87,080	(14,720)
TOTAL	\$ 580,317	\$ 672,567	\$ 696,460	\$ 591,931	\$ (104,529)



PROGRAMS & FACILITIES DIVISION

Division 1712 Overview:

- Provides the community with a one-stop-shop for the public's scheduling and reservation needs.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 469,017	\$ 419,065	\$ 462,315	\$ 403,968	-13%
Contractual Services	67,650	9,096	19,200	16,700	-13%
Parts and Supplies	15,636	12,274	13,500	13,500	0%
Capital	-	1,000	1,000	-	-100%
Total Expenditures	\$ 552,303	\$ 441,434	\$ 496,015	\$ 434,168	

Significant Changes for 2021:

- The Fiscal Year 2021 Programs & Facilities Division budget decreased \$61,847 from Fiscal Year 2020.
- An Administrative Assistant position was part of the reduction in force (RIF) at a savings of \$68,694. These duties were redistributed, increasing the workload of other staff.
- There will be no concessions offered at ball fields this summer due to staff shortage. An investment had been made in taking over concessions from contracted concessionaires and revenue that was generated last season will be lost.
- Professional development was cut in half to \$2,500.
- Clothing was eliminated at a savings of \$500.
- Fleet parts and fuel was increased by \$500 to reflect the average actual costs for Fiscal Years 2018 and 2019.
- Equipment was eliminated at a savings of \$1,000.

PROGRAMS & FACILITIES DIVISION

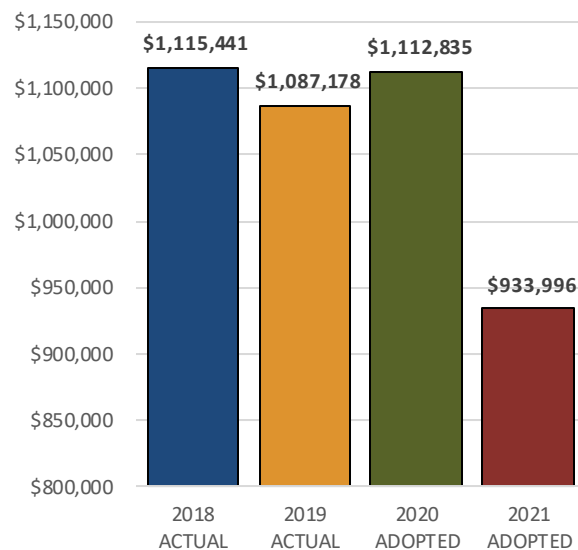
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Programs and Facilities Manager	\$ 60,833	\$ 74,481	\$ 64,170	\$ 66,250	\$ 2,080
Concessions Manager	-	6,706	40,000	43,679	3,679
Operations Manager	-	14,224	-	-	-
Operations Coordinator	42,441	36,516	38,500	-	(38,500)
Special Events Technician	41,216	6,810	-	-	-
Administrative Assistant	27,040	64,503	71,759	70,200	(1,559)
Parking Patrol I	31,992	-	-	-	-
Events Tech	43,331	-	69,678	69,678	-
Custodian	16,203	65,288	-	-	-
Custodian II	26,246	-	-	-	-
Temporary/Part Time	4,081	2,020	-	-	-
Overtime	2,673	2,030	4,000	4,000	-
Health Insurance	101,300	83,476	99,038	83,389	(15,649)
Social Security/Medicare	21,870	20,312	22,251	19,416	(2,835)
State Pension	37,600	33,515	39,071	35,838	(3,234)
Workers Compensation	6,608	5,714	10,762	11,242	480
Longevity Pay	5,235	3,175	2,760	-	(2,760)
Life Insurance	351	295	324	276	(48)
Subtotal	469,017	419,065	462,315	403,968	(58,347)
CONTRACTUAL SERVICES					
Professional Development	\$ 502	\$ 1,061	\$ 5,000	\$ 2,500	\$ (2,500)
Professional Services	3,975	2,381	5,000	5,000	-
Advertising	256	297	1,000	1,000	-
Telecommunications	869	120	1,200	1,200	-
Light, Fuel and Power	59,580	-	-	-	-
Maintenance	2,469	5,237	7,000	7,000	-
Subtotal	67,650	9,096	19,200	16,700	(2,500)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,255	\$ 1,953	\$ 3,000	\$ 3,000	\$ -
Maintenance Supplies	2,896	6,465	6,000	6,000	-
Clothing	456	285	500	-	(500)
Fleet Parts and Fuel	10,029	3,571	4,000	4,500	500
Subtotal	15,636	12,274	13,500	13,500	-
CAPITAL					
Equipment	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Subtotal	-	1,000	1,000	-	(1,000)
TOTAL	\$ 552,303	\$ 441,434	\$ 496,015	\$ 434,168	\$ (61,847)



AQUATICS DIVISION

Division 1721 Overview:

- Oversees the operation of the Cheyenne Aquatic Center, Johnson Pool, Sloan's Lake and the Spray Park.
- Offers Red Cross certified lifeguard training in addition to lessons, lap swim, open swim sessions and special events in the pool.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 854,243	\$ 821,457	\$ 831,985	\$ 709,942	-15%
Contractual Services	201,769	199,971	231,350	179,904	-22%
Parts and Supplies	59,428	65,749	49,500	44,150	-11%
Total Expenditures	\$ 1,115,441	\$ 1,087,178	\$ 1,112,835	\$ 933,996	

Significant Changes for 2021:

- The Fiscal Year 2021 Aquatics Division budget decreased by \$178,838 from Fiscal Year 2020.
- The lifeguard line item was decreased by \$89,793 and the instructor line item was decreased by \$13,000. Decreasing lifeguards will result in a reduction of hours of operation.
- Overtime was decreased by \$2,500.
- With the amendment approved by the Governing Body, an additional \$61,998 was provided to the lifeguard line item. This will add some pool hours that were cut as well as the City will be able to open Johnson Pool for the summer of 2020.
- The new Aquatics Specialist employee was hired at a lower rate than the previous employee which saved \$8,896.
- Professional development was eliminated at a savings of \$8,000. Fewer certifications and safety classes will be required with fewer employees.
- Local meeting expense was eliminated at a savings of \$300.
- Dues and subscriptions were eliminated at a savings of \$150.
- Professional services was significantly reduced by \$33,291.
- Light, fuel and power was decreased \$10,000 based on the pool being open less hours.
- Office supplies were decreased \$1,000.
- Maintenance supplies were decreased \$4,000.
- Clothing was decreased \$500.
- Fleet parts and fuel was increased by \$150 to reflect the average actual costs for Fiscal Years 2018 and 2019.



AQUATICS DIVISION

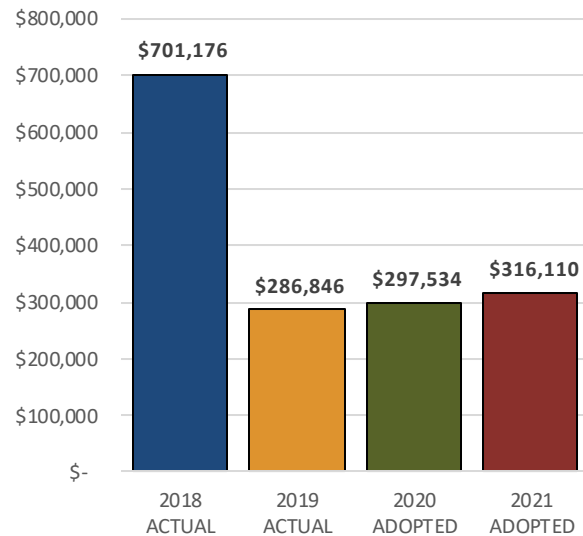
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Aquatics Manager	\$ 57,998	\$ 63,509	\$ 64,170	\$ 64,170	\$ -
Aquatics Foreman	79,136	44,982	47,946	47,946	-
Aquatics Specialist	-	41,517	45,760	36,864	(8,896)
Lifeguard	517,071	447,577	450,000	360,207	(89,793)
Instructor	57,889	70,577	63,000	50,000	(13,000)
Overtime	1,506	1,328	4,500	2,000	(2,500)
Health Insurance	50,376	50,059	50,194	58,927	8,733
Social Security/Medicare	50,827	53,183	51,735	42,931	(8,804)
State Pension	17,335	19,851	21,625	21,036	(589)
Workers Compensation	21,076	27,841	32,022	25,717	(6,304)
Longevity Pay	900	900	900	-	(900)
Life Insurance	129	132	132	144	12
Subtotal	854,243	821,457	831,985	709,942	(122,042)
CONTRACTUAL SERVICES					
Professional Development	\$ 900	\$ 1,599	\$ 8,000	\$ -	\$ (8,000)
Local Meeting Expense	-	280	300	-	(300)
Dues and Subscriptions	176	489	150	-	(150)
Professional Services	22,934	26,077	47,500	14,209	(33,291)
Licenses and Fees	415	400	400	455	55
Advertising	4,294	101	-	-	-
Telecommunications	-	100	-	240	240
Light, Fuel and Power	148,291	139,486	150,000	140,000	(10,000)
Maintenance	24,758	31,440	25,000	25,000	-
Subtotal	201,769	199,971	231,350	179,904	(51,446)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,764	\$ 3,018	\$ 3,000	\$ 2,000	\$ (1,000)
Food and Medical Supplies	407	354	-	-	-
Maintenance Supplies	44,939	49,029	42,000	38,000	(4,000)
Recreation Supplies	3,357	2,900	2,900	2,900	-
Clothing	1,633	1,809	1,000	500	(500)
Small Equipment	5,655	8,010	-	-	-
Fleet Parts and Fuel	675	630	600	750	150
Subtotal	59,428	65,749	49,500	44,150	(5,350)
TOTAL	\$ 1,115,441	\$ 1,087,178	\$ 1,112,835	\$ 933,996	\$ (178,838)



RECREATION DIVISION

Division 1730 Overview:

- Provides community recreational programming, sports leagues, and special events.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 520,537	\$ 278,120	\$ 273,219	\$ 285,320	4%
Contractual Services	173,236	4,430	9,100	24,540	170%
Parts and Supplies	6,717	4,108	14,465	6,250	-57%
Miscellaneous	686	188	750	-	-100%
Total Expenditures	\$ 701,176	\$ 286,846	\$ 297,534	\$ 316,110	

Significant Changes for 2021:

- The overall Recreation Division budget increased by \$18,576 for Fiscal Year 2021.
- The new Recreation Manager was employed at a higher rate than the previous employee at a cost of \$3,575. The new Recreation Manager is also the Community Relations Manager who solicits sponsorships for the Department. Originally, this was two salaries, now combined into one. Therefore, the "higher rate" is in reality a significant savings.
- The Recreation Sports Programmer was hired at a cost of \$29,293 (70 percent General Fund). This position oversees the increased number of recreation programs that are now offered to the community.
- The Pioneer Park Supervisor line item was cut \$2,000 and Recreation Activities (part-time) was cut \$3,000.
- Overtime was reduced by \$7,000.
- Health Insurance is \$13,945 less due to staff and coverage changes.
- Professional development was cut by \$1,000.
- Dues and subscriptions was reduced \$1,200.

RECREATION DIVISION

Significant Changes for 2021 (continued):

- Professional services increased \$22,140 as a result of contracted custodial services that each facility must now pay for. This is the result of a Facilities Foreman position that was not rehired prior to the reduction in force of the Custodial staff.
- Licenses and fees was reduced \$2,500.
- Events and activities was cut \$2,000.
- Food and medical supplies was reduced \$225.
- Recreation supplies was reduced \$500.
- Clothing was eliminated which saved \$90.
- Fleet parts and fuel was reduced \$7,400 to reflect the average actual costs for Fiscal Years 2018 and 2019.
- The Easter Egg line item was eliminated at a savings of \$750.



RECREATION DIVISION

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Recreation Manager	\$ 63,784	\$ 63,426	\$ 63,425	\$ 67,000	\$ 3,575
Operations Manager	32,884	-	-	-	-
Recreation Programmer I	37,992	43,704	41,412	41,496	84
Office Manager	26,034	3,210	-	-	-
Recreation Sports Programmer	42,918	44,179	44,597	73,890	29,293
Gymnastics Specialist	38,159	6,965	-	-	-
Secretary	19,429	-	-	-	-
Operations Coordinator	17,680	-	-	-	-
Pioneer Park Supervisor	296	32	5,000	3,000	(2,000)
Gymnastics Staff	40,081	343	-	-	-
Recreation Activities Part Time	12,905	11,208	15,000	12,000	(3,000)
Basketball Supervisor	718	291	-	-	-
Volleyball Supervisor	8,585	3,269	-	-	-
Neighborhood Facility Supervisor	7,363	-	-	-	-
Overtime	5,680	4,617	10,000	3,000	(7,000)
Health Insurance	94,362	51,055	48,576	34,631	(13,945)
Social Security/Medicare	25,030	13,834	13,878	15,330	1,452
State Pension	33,953	20,931	20,623	25,753	5,130
Workers Compensation	8,404	8,604	8,590	9,100	510
Longevity Pay	3,995	2,315	1,980	-	(1,980)
Life Insurance	285	140	138	120	(18)
Subtotal	520,537	278,120	273,219	285,320	12,101
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 698	\$ 1,600	\$ 600	\$ (1,000)
Dues and Subscriptions	382	1,138	1,700	500	(1,200)
Professional Services	42,405	8	-	22,140	22,140
Licenses and Fees	666	2,282	2,800	300	(2,500)
Advertising	4,109	5	-	-	-
Events and Activities	7,311	299	3,000	1,000	(2,000)
Light, Fuel and Power	88,494	-	-	-	-
Maintenance	29,868	-	-	-	-
Subtotal	173,236	4,430	9,100	24,540	15,440
PARTS AND SUPPLIES					
Office Supplies	\$ 1,388	\$ 1,191	\$ 3,000	\$ 3,000	\$ -
Food and Medical Supplies	86	118	375	150	(225)
Recreation Supplies	341	638	1,000	500	(500)
Clothing	-	-	90	-	(90)
Memorials and Trophies	2,504	-	-	-	-
Fleet Parts and Fuel	2,398	2,160	10,000	2,600	(7,400)
Subtotal	6,717	4,108	14,465	6,250	(8,215)
MISCELLANEOUS					
Easter Egg Hunt	686	188	750	-	(750)
Subtotal	686	188	750	-	(750)
TOTAL	\$ 701,176	\$ 286,846	\$ 297,534	\$ 316,110	\$ 18,576



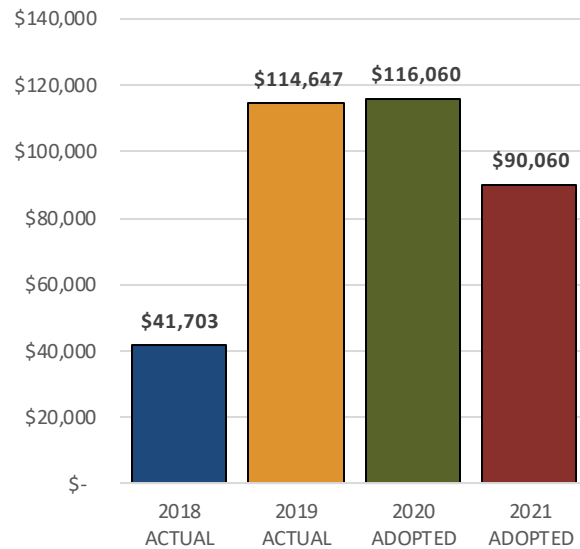
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RECREATION BUILDINGS DIVISION

Division 1732 Overview:

- Accounts for all costs of recreation buildings.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 47,459	\$ -	\$ -	\$ -	0%
Contractual Services	(5,755)	113,289	106,060	86,060	-19%
Parts and Supplies	-	1,358	10,000	4,000	-60%
Total Expenditures	\$ 41,703	\$ 114,647	\$ 116,060	\$ 90,060	

Significant Changes for 2021:

- The Recreation Buildings' Division budget decreased \$26,000 from Fiscal Year 2020 to Fiscal Year 2021.
- Maintenance was cut \$20,000.
- Maintenance supplies were decreased by \$6,000.

RECREATION BUILDINGS DIVISION

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
Recreation Buildings					
CONTRACTUAL SERVICES					
Light, Fuel and Power	\$ (6,719)	\$ 74,453	\$ 75,000	\$ 75,000	\$ -
Maintenance	-	38,836	31,060	11,060	(20,000)
Subtotal	(6,719)	113,289	106,060	86,060	(20,000)
PARTS AND SUPPLIES					
Maintenance Supplies	\$ -	\$ 1,358	\$ 10,000	\$ 4,000	\$ (6,000)
Subtotal	-	1,358	10,000	4,000	(6,000)
TOTAL	\$ (6,719)	\$ 114,647	\$ 116,060	\$ 90,060	\$ (26,000)

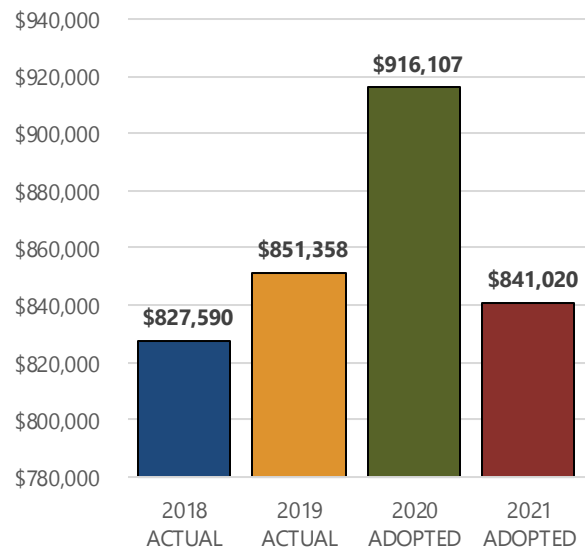
	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
Kiwanis					
PAYROLL					
Custodian I	\$ 31,729	\$ -	\$ -	\$ -	\$ -
Health Insurance	7,778	-	-	-	-
Social Security/Medicare	2,375	-	-	-	-
State Pension	3,978	-	-	-	-
Workers Compensation	1,043	-	-	-	-
Longevity Pay	510	-	-	-	-
Life Insurance	45	-	-	-	-
Subtotal	47,459	-	-	-	-
CONTRACTUAL SERVICES					
Telecommunications	\$ 89	\$ -	\$ -	\$ -	\$ -
Maintenance	875	-	-	-	-
Subtotal	964	-	-	-	-
TOTAL	\$ 48,423	\$ -	\$ -	\$ -	\$ -



GOLF DIVISION

Division 1740 Overview:

- Provides maintenance and improvement of an 18-hole course and a 9-hole course as well as administers the small equipment maintenance and repair shop.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 575,621	\$ 647,410	\$ 664,707	\$ 641,420	-3.50%
Contractual Services	45,743	35,629	42,400	38,600	-8.96%
Parts and Supplies	206,226	168,318	209,000	161,000	-22.97%
Total Expenditures	\$ 827,590	\$ 851,358	\$ 916,107	\$ 841,020	

Significant Changes for 2021:

- The Fiscal Year 2021 Golf Division budget decreased \$75,087 from Fiscal Year 2020.
- The temporary/part-time line item was reduced \$33,000 and overtime reduced \$7,000. This will result in taking longer to do necessary maintenance. The Airport Golf Course will be closed Monday mornings until noon, and Prairie View will be closed Tuesday mornings until noon. Tee times on other days will be moved from 7:30 a.m. to 8:00 a.m. to allow staff more time to get their work done.
- Professional development was eliminated at a savings of \$300.
- Professional services were cut \$1,500.
- Maintenance was cut \$2,000.
- Maintenance supplies were cut by \$52,000.
- Clothing was reduced by \$1,000.
- Fleet parts and fuel was increased by \$5,000 to reflect the average actual costs for Fiscal Years 2018 and 2019.

GOLF DIVISION

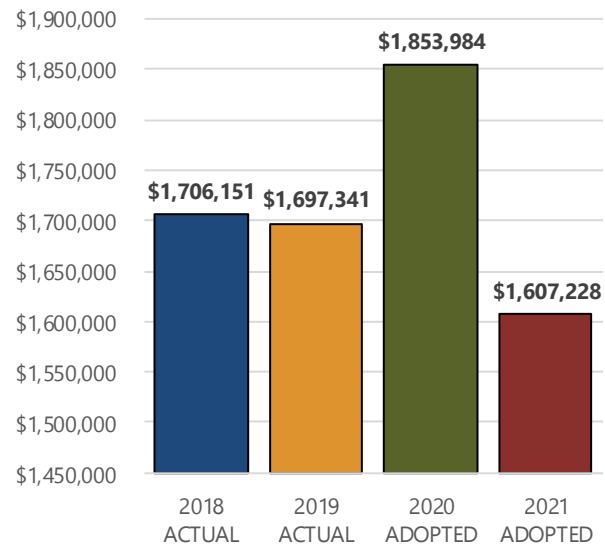
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Golf Manager	\$ 67,370	\$ 68,182	\$ 69,017	\$ 69,017	\$ -
Foreman III	101,818	-	-	115,734	115,734
Foreman	-	104,829	105,335	-	(105,335)
Office Manager	5,135	-	-	-	-
Senior Irrigation Technician	-	16,524	39,522	77,998	38,476
Irrigation Technician	74,452	61,802	36,400	-	(36,400)
Senior Mechanic	45,398	88,125	88,672	88,903	231
Temporary/Part Time	108,322	101,437	113,000	80,000	(33,000)
Overtime	5,030	6,559	7,000	-	(7,000)
Health Insurance	84,731	96,190	95,930	105,618	9,688
Social Security/Medicare	29,532	33,962	35,330	33,150	(2,180)
State Pension	37,023	44,507	46,556	49,653	3,097
Workers Compensation	12,912	20,070	21,867	19,350	(2,517)
Longevity Pay	2,694	3,080	2,880	-	(2,880)
Tool Allowance	930	1,830	2,880	1,680	(1,200)
Life Insurance	274	312	318	318	-
Subtotal	575,621	647,410	664,707	641,420	(23,287)
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 210	\$ 300	\$ -	\$ (300)
Dues and Subscriptions	740	740	1,100	1,100	-
Professional Services	3,635	2,220	4,000	2,500	(1,500)
Light, Fuel and Power	31,690	28,380	30,000	30,000	-
Maintenance	9,678	4,080	7,000	5,000	(2,000)
Subtotal	45,743	35,629	42,400	38,600	(3,800)
PARTS AND SUPPLIES					
Office Supplies	\$ 119	\$ 924	\$ 1,000	\$ 1,000	\$ -
Food and Medical Supplies	603	441	500	500	-
Maintenance Supplies	85,123	71,798	93,000	41,000	(52,000)
Clothing	692	450	2,000	1,000	(1,000)
Petroleum Products	6,084	2,442	3,500	3,500	-
Non Inventory Tires	3,806	2,798	4,000	4,000	-
Non Inventory Parts	81,498	72,405	80,000	80,000	-
Fleet Parts and Fuel	28,301	17,061	25,000	30,000	5,000
Subtotal	206,226	168,318	209,000	161,000	(48,000)
TOTAL	\$ 827,590	\$ 851,358	\$ 916,107	\$ 841,020	\$ (75,087)



PARKS DIVISION

Division 1750 Overview:

- Provides maintenance, management, and improvements for 1,000+ acres of parks and amenities, 39+ miles of Greenway system, triangle and median strips, athletic fields and grounds surrounding city facilities.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 1,242,819	\$ 1,215,607	\$ 1,324,484	\$ 1,105,328	-16.55%
Contractual Services	239,160	231,018	265,100	239,500	-9.66%
Parts and Supplies	224,173	250,716	264,400	262,400	-0.76%
Total Expenditures	\$ 1,706,151	\$ 1,697,341	\$ 1,853,984	\$ 1,607,228	

Significant Changes for 2021:

- The Parks Division budget decreased by \$246,756 for Fiscal Year 2021.
- Two positions (a Foreman and Maintenance Technician) were part of the reduction in force (RIF) for a cost savings of \$169,166.
- A vacant Irrigation Technician position will not be filled at a savings of \$71,397.
- An Irrigation Technician position will be moved to the 5th Penny Fund at a savings of \$54,491.
- The temporary/part-time line item was decreased by \$50,000
- These position reductions will result in execution of a maintenance priority plan with sports fields, community and larger neighborhood parks taking top priority. Maintenance in smaller parks, triangles, and ROW's will not be maintained at previous levels.
- Local meeting expense was eliminated at a savings of \$3,100.
- Professional services were eliminated at a savings of \$19,500.
- Rental was eliminated at a savings of \$3,000.
- Clothing was eliminated at a savings of \$5,000.
- Fleet parts and fuel was increased by \$3,000 to reflect the average actual costs for Fiscal Years 2018 and 2019.

PARKS DIVISION

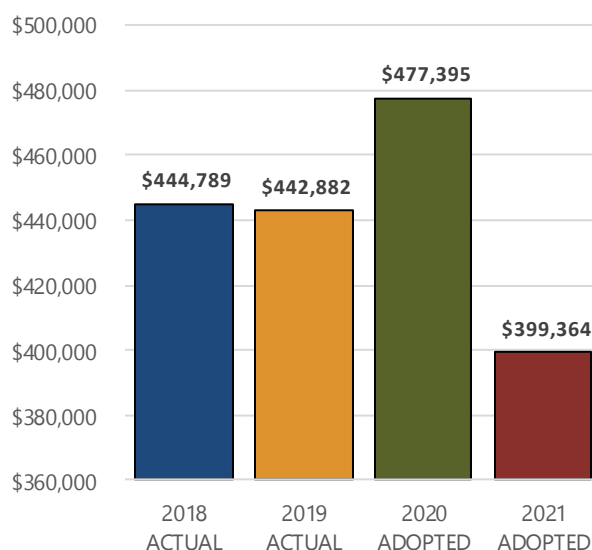
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Parks Manager	\$ 64,978	\$ 65,753	\$ 66,563	\$ 72,258	\$ 5,695
Parks Supervisor	53,848	54,402	53,853	57,288	3,435
Foreman III	107,708	-	-	-	-
Foreman II	41,029	-	-	-	-
Foreman	28,870	184,746	187,003	143,280	(43,723)
Office Manager	7,703	-	-	-	-
Facilities Programmer	18,944	-	-	-	-
Senior Maintenance Tech	50,209	45,930	72,656	35,568	(37,088)
Senior Irrigation Tech	20,868	42,468	44,430	42,576	(1,854)
Maintenance Technician	63,838	216,857	215,027	220,776	5,749
Irrigation Tech	77,247	61,770	74,880	35,928	(38,952)
Equipment Operator III	55,447	-	-	-	-
Equipment Operator II	116,157	-	-	-	-
Temporary/Part Time	136,285	109,043	165,000	115,000	(50,000)
Overtime	22,672	38,370	25,000	25,000	-
Health Insurance	187,969	200,179	200,610	176,891	(23,719)
Social Security/Medicare	63,514	61,650	69,757	57,197	(12,560)
State Pension	87,620	91,967	98,316	89,334	(8,983)
Workers Compensation	27,284	34,514	43,176	33,561	(9,615)
Longevity Pay	9,896	7,210	7,440	-	(7,440)
Life Insurance	733	748	774	672	(102)
Subtotal	1,242,819	1,215,607	1,324,484	1,105,328	(219,156)
CONTRACTUAL SERVICES					
Local Meeting Expense	\$ 5,386	\$ 3,882	\$ 3,100	\$ -	\$ (3,100)
Professional Services	-	-	19,500	-	(19,500)
Light, Fuel and Power	168,373	165,609	175,000	175,000	-
Rental	781	775	3,000	-	(3,000)
Maintenance	64,620	60,752	64,500	64,500	-
Subtotal	239,160	231,018	265,100	239,500	(25,600)
PARTS AND SUPPLIES					
Irrigation Supplies	\$ 44,256	\$ 37,164	\$ 39,000	\$ 39,000	\$ -
Maintenance Supplies	73,994	84,133	85,400	85,400	-
Clothing	3,163	4,824	5,000	-	(5,000)
Fleet Parts and Fuel	102,759	124,596	135,000	138,000	3,000
Subtotal	224,173	250,716	264,400	262,400	(2,000)
TOTAL	\$ 1,706,151	\$ 1,697,341	\$ 1,853,984	\$ 1,607,228	\$ (246,756)



CEMETERY DIVISION

Division 1751 Overview:

- Provides maintenance, management, and improvements for five cemeteries. In addition, staff provides burial services and record keeping services.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 393,109	\$ 390,245	\$ 415,645	\$ 339,614	-18.29%
Contractual Services	14,098	15,352	15,200	15,200	0.00%
Parts and Supplies	37,582	37,285	46,550	44,550	-4.30%
Total Expenditures	\$ 444,789	\$ 442,882	\$ 477,395	\$ 399,364	

Significant Changes for 2021:

- The Cemetery Division budget decreased by \$78,031 from Fiscal Year 2020 to Fiscal Year 2021.
- A vacant Cemetery Supervisor position was eliminated at a savings of \$111,853.
- The temporary/part-time line item was reduced by \$20,000. As a result of these position reductions, a smaller crew will be maintaining the same amount of acreage which will take longer.
- Small equipment was reduced by \$2,000.

CEMETERY DIVISION

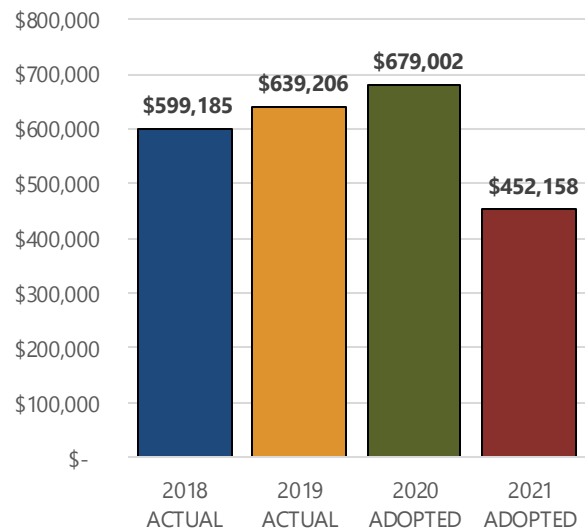
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Cemetery Manager	\$ 57,922	\$ 69,589	\$ 64,150	\$ 62,288	\$ (1,862)
Cemetery Supervisor	41,932	51,958	50,816	-	(50,816)
Senior Maintenance Tech	-	41,372	32,240	65,737	33,497
Maintenance Technician	-	10,237	32,926	-	(32,926)
Irrigation Tech	25,151	36,318	34,586	33,571	(1,015)
Equipment Operator III	36,706	-	-	-	-
Equipment Operator II	48,048	13,288	-	-	-
Temporary/Part Time	61,109	50,460	70,000	50,000	(20,000)
Overtime	2,946	4,731	4,500	4,500	-
Health Insurance	60,715	49,654	59,018	73,746	14,729
Social Security/Medicare	19,902	21,102	22,254	16,531	(5,722)
State Pension	26,891	26,931	29,473	23,453	(6,021)
Workers Compensation	8,809	12,322	13,774	9,602	(4,172)
Longevity Pay	2,760	2,085	1,680	-	(1,680)
Life Insurance	217	196	228	186	(42)
Subtotal	393,109	390,245	415,645	339,614	(76,031)
CONTRACTUAL SERVICES					
Light, Fuel and Power	9,432	10,194	10,000	10,000	-
Maintenance	4,666	5,158	5,200	5,200	-
Subtotal	14,098	15,352	15,200	15,200	-
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ 92	\$ 87	\$ 150	\$ 150	\$ -
Maintenance Supplies	13,774	14,723	17,100	17,100	-
Clothing	1,387	1,259	1,300	1,300	-
Small Equipment	3,981	3,823	4,000	2,000	(2,000)
Fleet Parts and Fuel	18,348	17,393	24,000	24,000	-
Subtotal	37,582	37,285	46,550	44,550	(2,000)
TOTAL	\$ 444,789	\$ 442,882	\$ 477,395	\$ 399,364	\$ (78,031)



BOTANIC GARDENS DIVISION

Division 1760 Overview:

- Exhibits diverse plant collections and landscapes, beautifies the community, manages a robust corps of volunteers, and provides community education for all ages in the subjects of landscaping, gardening, science, history, renewable energy and sustainable solutions.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 534,024	\$ 563,163	\$ 622,302	\$ 416,438	-33.08%
Contractual Services	49,241	60,660	40,050	19,270	-51.89%
Parts and Supplies	15,920	15,384	16,650	16,450	-1.20%
Total Expenditures	\$ 599,185	\$ 639,206	\$ 679,002	\$ 452,158	

Significant Changes for 2021:

- The Fiscal Year 2021 Botanic Garden Division budget decreased by \$226,844 from Fiscal Year 2020.
- Three Botanic Gardens' employees were temporarily moved from the General Fund to the Botanic Gardens 6th Penny Operations and Maintenance (O&M) Fund. They include the Volunteer Coordinator, Head Horticulturist and Horticulturist at a General Fund savings of \$218,593. The life of the O&M Fund is extended through the ability to host events and facility rentals.
- Professional services increased \$17,220 for custodial services.
- The light fuel and power expense was moved to the 6th Penny O&M Fund for a savings to the General Fund of \$36,000.
- Fleet parts and fuel was decreased by \$200 to reflect the average actual costs for Fiscal Years 2018 and 2019.

BOTANIC GARDENS DIVISION

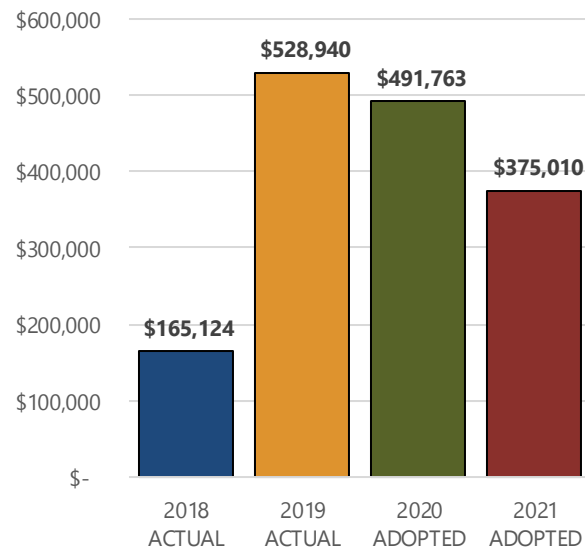
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Botanic Gardens Manager	\$ 76,712	\$ 67,134	\$ 67,956	\$ 67,956	\$ -
Community Relations Coordinator	34,892	-	-	-	-
Children's Village Manager	44,470	49,171	49,485	49,485	-
Administrative Assistant	33,802	36,312	38,442	41,542	3,100
Volunteer Coordinator	37,266	42,516	42,662	-	(42,662)
Head Horticulturist	-	21,739	37,440	37,440	-
Assistant Education Coordinator	39,351	-	-	-	-
Horticulturist	76,097	85,931	75,861	38,412	(37,449)
Horticulture/Operations Supervisor	-	35,019	46,594	-	(46,594)
Temporary/Part Time	26,635	27,063	40,700	17,500	(23,200)
Overtime	-	425	5,000	5,000	-
Health Insurance	83,528	111,579	115,823	95,891	(19,932)
Social Security/Medicare	26,974	26,665	31,105	19,686	(11,419)
State Pension	40,661	44,128	49,155	33,865	(15,290)
Workers Compensation	10,897	12,645	19,253	9,433	(9,819)
Longevity Pay	2,400	2,490	2,460	-	(2,460)
Life Insurance	338	345	366	228	(138)
Subtotal	534,024	563,163	622,302	416,438	(205,864)
CONTRACTUAL SERVICES					
Professional Development	\$ 4	\$ 500	\$ 2,000	\$ -	\$ (2,000)
Professional Services	326	500	500	17,720	17,220
Postage and Freight	384	116	500	500	-
Light, Fuel and Power	47,683	58,504	36,000	-	(36,000)
Maintenance	844	1,040	1,050	1,050	-
Subtotal	49,241	60,660	40,050	19,270	(20,780)
PARTS AND SUPPLIES					
Office Supplies	\$ 3,000	\$ 2,838	\$ 3,000	\$ 3,000	\$ -
Food and Medical Supplies	2	50	50	50	-
Maintenance Supplies	9,348	10,607	9,000	9,000	-
Production/Growing Supplies	-	-	-	-	-
Clothing	593	410	1,200	1,200	-
Small Equipment	720	-	900	900	-
Fleet Parts and Fuel	2,258	1,479	2,500	2,300	(200)
Subtotal	15,920	15,384	16,650	16,450	(200)
TOTAL	\$ 599,185	\$ 639,206	\$ 679,002	\$ 452,158	\$ (226,844)



CLEAN & SAFE DIVISION

Division 1770 Overview:

- Coordinates and sets up small and large-scale special community downtown events and activities and maintains City owned parking structures.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 86,505	\$ 208,351	\$ 261,263	\$ 170,010	-34.93%
Contractual Services	73,925	121,185	215,000	189,000	-12.09%
Parts and Supplies	4,694	199,403	15,500	16,000	3.23%
Total Expenditures	\$ 165,124	\$ 528,940	\$ 491,763	\$ 375,010	

Significant Changes for 2020:

- The Clean & Safe Division budget decreased by \$116,753 for Fiscal Year 2021.
- An Events Technician position was part of the reduction in force (RIF) for a savings of \$65,596. The loss of this position will result in tasks taking longer to complete.
- Overtime and temporary/part-time line items were both reduced by \$2,000 each.
- Light, fuel and power was reduced by \$6,000 based on actual costs for Fiscal Years 2018 and 2019.
- Maintenance was reduced by \$10,000.
- Depot maintenance was cut \$10,000.
- Fleet parts and fuel was increased by \$500 to reflect the average actual costs for Fiscal Years 2018 and 2019.

CLEAN & SAFE DIVISION

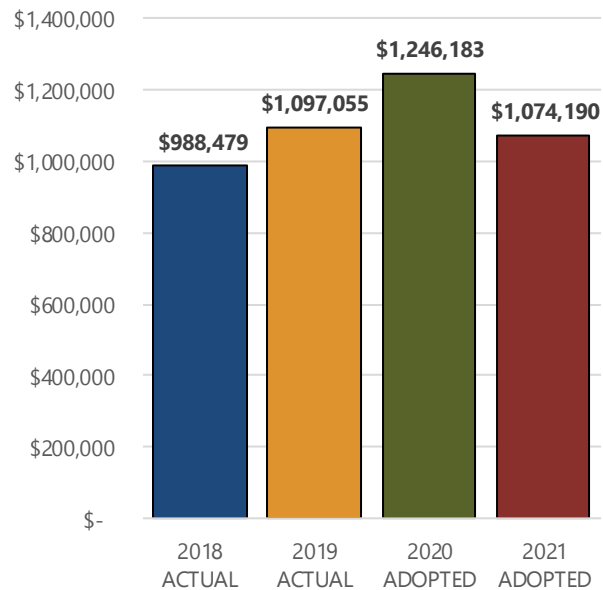
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Events Technician	\$ 11,960	\$ 115,088	\$ 142,272	\$ 102,752	\$ (39,520)
Custodian III	15,845	-	-	-	-
Custodian II	25,530	-	-	-	-
Temporary/Part Time	1,932	5,026	8,000	6,000	(2,000)
Overtime	819	10,187	5,000	3,000	(2,000)
Health Insurance	16,009	44,043	65,074	29,610	(35,464)
Social Security/Medicare	4,189	9,627	12,007	8,549	(3,458)
State Pension	7,425	16,461	19,606	14,932	(4,674)
Workers Compensation	1,884	6,075	7,432	5,022	(2,409)
Longevity Pay	840	1,680	1,680	-	(1,680)
Life Insurance	72	164	192	144	(48)
Subtotal	86,505	208,351	261,263	170,010	(91,253)
CONTRACTUAL SERVICES					
Professional Services	\$ 287	\$ 1,876	\$ 3,000	\$ 3,000	\$ -
Telecommunications	536	949	1,500	1,500	-
Light, Fuel and Power	-	56,629	66,000	60,000	(6,000)
Maintenance	42,277	43,737	70,000	60,000	(10,000)
Depot Maintenance	30,825	17,994	74,500	64,500	(10,000)
Subtotal	73,925	121,185	215,000	189,000	(26,000)
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 1,732	\$ 5,354	\$ 5,000	\$ 5,000	\$ -
Clothing	935	1,163	1,000	1,000	-
Small Equipment	2,027	186,926	2,500	2,500	-
Fleet Parts and Fuel	-	5,960	7,000	7,500	500
Subtotal	4,694	199,403	15,500	16,000	500
TOTAL	\$ 165,124	\$ 528,940	\$ 491,763	\$ 375,010	\$ (116,753)



ENGINEERING DIVISION

Division 1801 Overview:

- Provides construction plan review, engineering services for City projects, traffic services, GIS mapping and oversight of city construction services.
- Oversees the City's Flood Plain Management.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 960,398	\$ 1,055,437	\$ 1,137,683	\$ 1,025,890	-10%
Contractual Services	15,640	22,732	92,500	42,000	-55%
Parts and Supplies	12,442	18,887	16,000	6,300	-61%
Total Expenditures	\$ 988,479	\$ 1,097,055	\$ 1,246,183	\$ 1,074,190	

Significant Changes for 2021:

- The Engineering Division budget decreased by \$171,992 for Fiscal Year 2021.
- The City Engineer was hired at a lower rate than the previous City Engineer, a savings of \$6,500.
- A vacant Surveyor position will not be filled at a savings of \$73,364 plus associated benefits. However, a new on call professional survey services line item was created at a cost of \$20,000 to fulfill some of the Surveyor duties.
- Professional development was reduced \$9,500. There are five full-time equivalent (FTE) professional engineers budgeted for Fiscal Year 2021 that will require continuing education units (CEU) to maintain their licenses.
- Local meeting expense was eliminated at a savings of \$1,000.
- Professional services were eliminated at a savings of \$10,000
- The 6th penny project studies line item was eliminated at a savings of \$50,000.
- Office supplies were reduced by \$10,000.
- Fleet parts and fuel was increased by \$300 to reflect the average actual costs for Fiscal Years 2018 and 2019.

ENGINEERING DIVISION

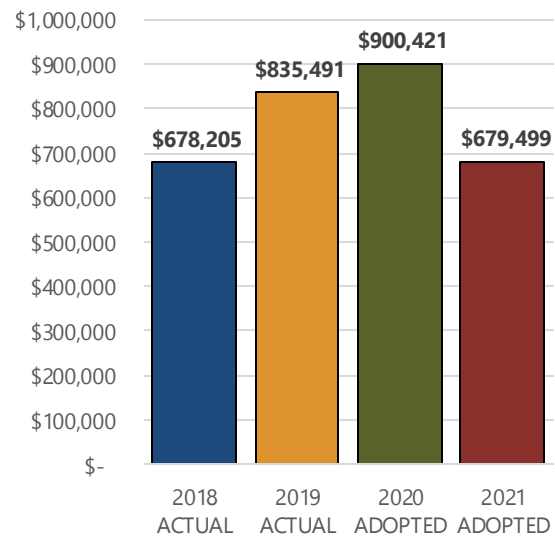
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
City Engineer	\$ 98,681	\$ 110,000	\$ 110,000	\$ 103,500	\$ (6,500)
Deputy City Engineer	79,073	84,780	90,001	90,001	-
Staff Engineer	133,188	88,674	75,185	75,185	-
Construction Manager Engineer	-	59,727	72,304	72,304	-
Senior Staff Engineer	87,523	49,175	60,008	60,008	-
Traffic Engineer	-	55,608	81,993	81,993	-
Office Manager	44,082	-	-	-	-
Operations Manager	-	45,700	47,112	47,112	-
Public Information Officer	4,080	-	-	-	-
GIS Tech II	92,203	95,033	96,203	95,088	(1,115)
Surveyor	71,587	72,474	73,364	-	(73,364)
GIS Coordinator/Tech III	67,172	68,598	67,332	60,000	(7,332)
Overtime	-	129	-	-	-
Health Insurance	120,426	143,772	156,297	162,311	6,014
Social Security	50,753	53,640	59,673	52,417	(7,256)
State Pension	85,955	95,383	106,241	96,749	(9,492)
Workers Compensation	18,294	25,706	34,913	28,754	(6,160)
Longevity Pay	6,934	6,552	6,540	-	(6,540)
Life Insurance	446	485	516	468	(48)
Subtotal	\$ 960,398	\$ 1,055,437	\$ 1,137,683	\$ 1,025,890	\$ (111,792)
CONTRACTUAL SERVICES					
Professional Development	\$ 2,302	\$ 2,812	\$ 13,000	\$ 3,500	\$ (9,500)
Local Meeting Expense	-	906	1,000	-	(1,000)
Dues and Subscriptions	1,344	2,691	2,500	2,500	-
Professional Services	1,561	6,325	10,000	-	(10,000)
On Call Professional Survey Services	-	-	-	20,000	20,000
6th Penny Project Studies	-	-	50,000	-	(50,000)
Telecommunications	2,453	2,181	4,000	4,000	-
Maintenance	7,979	7,816	12,000	12,000	-
Subtotal	\$ 15,640	\$ 22,732	\$ 92,500	\$ 42,000	\$ (50,500)
PARTS AND SUPPLIES					
Office Supplies	\$ 10,394	\$ 16,789	\$ 12,000	\$ 2,000	\$ (10,000)
Maintenance Supplies	-	-	2,000	2,000	-
Fleet Parts and Fuel	2,047	2,098	2,000	2,300	300
Subtotal	\$ 12,442	\$ 18,887	\$ 16,000	\$ 6,300	\$ (9,700)
TOTAL	\$ 988,479	\$ 1,097,055	\$ 1,246,183	\$ 1,074,190	\$ (171,992)



FINANCE DIVISION

Division 1901 Overview:

- Responsible for all accounting functions, financial reporting, coordination of external audit, payment processing, revenue collection and cash management.
- Ensures compliance with all grant requirements and processes reimbursement requests.
- Monitors compliance with City purchasing policies and state statutes.
- Responsible for developing and monitoring the City's operating budget and Capital Improvement Plan.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 648,798	\$ 708,587	\$ 755,221	\$ 663,999	-12%
Contractual Services	23,015	96,436	134,700	10,000	-93%
Parts and Supplies	6,392	30,468	10,500	5,500	-48%
Total Expenditures	\$ 678,205	\$ 835,491	\$ 900,421	\$ 679,499	

Significant Changes for 2021:

- The Finance Division budget decreased by \$220,922 from Fiscal Year 2020 to Fiscal Year 2021.
- The Finance Division has received 10 hours per week of administrative assistance from the Community Development Manager for several years. To assist with the budget crisis these hours have been eliminated. This will save the General Fund \$21,528. This assistance included grant reimbursements and running the payable checks and reports. This cut will cause an even greater workload on the Finance Division staff.
- The Grants Manager position was budgeted in the Finance Division in Fiscal Year 2020. However, in a re-appropriation approved by the Governing Body last fall this position was moved to the Mayor's Department. This position was one that was eliminated due to the reduction in force (RIF) and will save the General Fund \$96,711. These duties will be split among the Chief Economic Development Officer in the Mayor's Division as well as the Budget/Accounting Analyst in the Finance Division.
- The temporary/part-time line item has been cut by \$7,000. In Fiscal Year 2020 this assistance included help with preparing for the audit.
- The health insurance line item increased \$21,722 due to the change in health coverage for one staff member.



FINANCE DIVISION

Significant Changes for 2021 (continued):

- Professional development was cut from \$12,000 to \$1,000. This will result in two Certified Public Accountants (CPA's) on staff being required to pay for most of their annual 40-hour continuing professional education (CPE) hours in order to maintain their licenses, which are a job requirement. Additionally, the six other staff members will have no training dollars.
- Local meeting expense was eliminated at a savings of \$200.
- Dues and subscriptions was reduced by \$1,000. The remaining \$500 will pay annual CPA license fees of the City Treasurer and Deputy City Treasurer.
- Professional services were cut \$112,500 as a result of Paycom payroll outsourcing costs previously being paid for by both the Human Resources (25 percent) and the Finance Division (75 percent). These two budgeted amounts were moved into a single line item in the Miscellaneous Department called "Payroll Outsourcing" to be more transparent with the costs of this service.
- The remaining \$4,500 professional services line item pays for bottled water in the Municipal Building Conference Room 307, as well as various advertising costs for the annual auction and other bids/RFPs.
- The maintenance line item budget pays the monthly copier lease for the City Treasurer's Department at a cost of \$335 per month.
- Office supplies were reduced by \$2,500. This line item cannot be reduced any further as it pays for all letterhead and envelopes for the entire City, as well as costly magnetic ink character recognition (MICR) printer cartridges and check stock to print checks for both the Finance Division and Municipal Court.
- Small equipment was eliminated at a savings of \$2,500.



FINANCE DIVISION

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
City Treasurer	\$ 92,812	\$ 105,589	\$ 107,000	\$ 107,000	\$ -
Deputy City Treasurer	84,486	86,488	87,551	87,551	-
Accounting/Budget Analyst	14,385	62,000	60,000	60,000	-
Purchasing Manager	56,258	73,389	62,504	62,504	-
Manager of Community Development	13,193	13,335	13,500	-	(13,500)
Grants Manager	75,358	77,250	75,000	-	(75,000)
Accountant	32,966	10,657	49,092	49,092	-
Accounting Tech II	23,292	57,311	56,537	56,537	-
Accounting Tech I	36,615	31,388	35,402	35,402	-
Payroll Coordinator	33,765	-	-	-	-
Temporary/Part Time	-	-	10,000	3,000	(7,000)
Overtime	6,489	2,241	-	-	-
Health Insurance	77,171	72,789	63,756	85,528	21,772
Social Security/Medicare	34,996	39,112	42,043	35,273	(6,770)
State Pension	59,112	64,223	73,491	64,682	(8,809)
Workers Compensation	4,169	6,295	15,695	17,100	1,405
Longevity Pay	3,415	2,980	3,315	-	(3,315)
Mileage Allowance	7	11	-	-	-
Life Insurance	308	3,531	335	330	(5)
Subtotal	648,798	708,587	755,221	663,999	(91,222)
CONTRACTUAL SERVICES					
Professional Development	\$ 13,284	\$ 1,865	\$ 12,000	\$ 1,000	\$ (11,000)
Local Meeting Expense	135	180	200	-	(200)
Dues and Subscriptions	963	810	1,500	500	(1,000)
Professional Services	5,181	90,228	117,000	4,500	(112,500)
Maintenance	3,452	3,353	4,000	4,000	-
Subtotal	23,015	96,436	134,700	10,000	(124,700)
PARTS AND SUPPLIES					
Office Supplies	\$ 3,913	\$ 13,724	\$ 8,000	\$ 5,500	\$ (2,500)
Small Equipment	2,479	16,744	2,500	-	(2,500)
Subtotal	6,392	30,468	10,500	5,500	(5,000)
TOTAL	\$ 678,205	\$ 835,491	\$ 900,421	\$ 679,499	\$ (220,922)

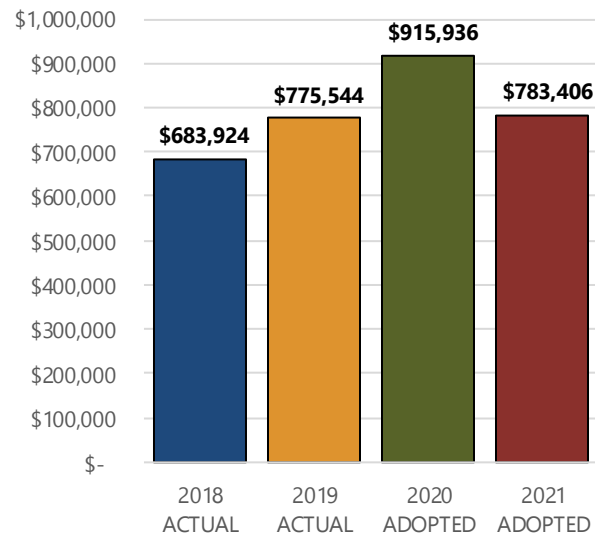


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PLANNING & DEVELOPMENT DIVISION

Division 2010 Overview:

- Planning & Development is responsible for long-range city planning and transportation planning.
- The Development section coordinates the City's development review process.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 655,116	\$ 724,422	\$ 863,586	\$ 743,656	-14%
Contractual Services	20,790	36,518	41,050	28,550	-30%
Parts and Supplies	8,018	14,603	11,300	11,200	-1%
Total Expenditures	\$ 683,924	\$ 775,544	\$ 915,936	\$ 783,406	

Significant Changes for 2021:

- The Fiscal Year 2021 Planning & Development Division budget decreased by \$132,530 from Fiscal Year 2020.
- A vacant Senior Planner position will not be filled at a savings of \$109,348.
- Professional development was reduced by \$3,500.
- Professional services were cut \$5,000.
- Board and commission support was reduced \$4,000.
- Fleet parts and fuel was decreased by \$100 to reflect the average actual costs for Fiscal Years 2018 and 2019.



PLANNING & DEVELOPMENT DIVISION

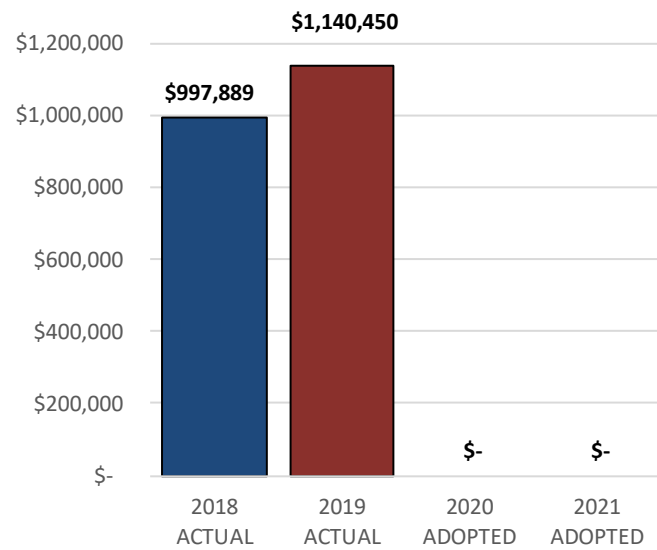
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Planning and Development Director	\$ 90,262	\$ 146,577	\$ 105,000	\$ 105,000	\$ -
Assistant Director of Development	63,532	27,150	71,532	71,532	-
Planner I	126,492	76,377	90,998	91,010	12
Senior Planner	100,492	70,212	71,076	-	(71,076)
Planner II	65,428	169,667	226,151	240,159	14,008
Health Insurance	115,677	125,088	153,120	102,412	(50,708)
Social Security/Medicare	32,540	36,336	42,426	38,839	(3,587)
State Pension	55,443	65,706	75,535	71,687	(3,847)
Workers Compensation	3,845	5,861	26,260	22,693	(3,567)
Longevity Pay	1,080	1,080	1,080	-	(1,080)
Life Insurance	325	368	408	324	(84)
Subtotal	\$ 655,116	\$ 724,422	\$ 863,586	743,656	(119,930)
CONTRACTUAL SERVICES					
Professional Development	\$ 2,897	\$ 3,486	\$ 5,000	\$ 1,500	\$ (3,500)
Local Meeting Expense	-	47	750	750	-
Dues and Subscriptions	2,794	1,574	3,000	3,000	-
Professional Services	3,570	13,039	10,000	5,000	(5,000)
Licenses and Fees	525	1,417	2,800	2,800	-
Attorney Fees	6,000	6,000	6,550	6,550	-
Advertising	5,004	4,930	6,500	6,500	-
Board/Commission Support	-	5,662	6,000	2,000	(4,000)
Telecommunications	-	364	450	450	-
Subtotal	\$ 20,790	\$ 36,518	\$ 41,050	\$ 28,550	\$ (12,500)
PARTS AND SUPPLIES					
Office Supplies	\$ 5,877	\$ 11,071	\$ 6,500	\$ 6,500	\$ -
Small Equipment	1,268	2,977	3,700	3,700	-
Fleet Parts and Fuel	873	556	1,100	1,000	(100)
Subtotal	\$ 8,018	\$ 14,603	\$ 11,300	\$ 11,200	\$ (100)
TOTAL	\$ 683,924	\$ 775,544	\$ 915,936	\$ 783,406	\$ (132,530)



BUILDING DIVISION

Division 2020 Overview:

- This Division moved to the Compliance Division in the Mayor's Department effective July 1, 2019.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 901,484	\$ 1,044,297	\$ -	\$ -	0%
Contractual Services	64,164	60,238	-	-	0%
Parts and Supplies	32,242	35,915	-	-	0%
Total Expenditures	\$ 997,889	\$ 1,140,450	\$ -	\$ -	

BUILDING DIVISION

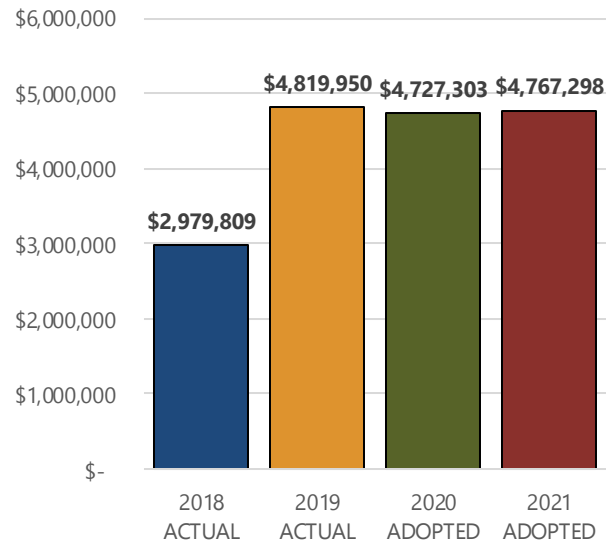
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Director of Development & Zoning	\$ -	\$ -	\$ -	\$ -	-
Lead Building/Development Tech	21,003	-	-	-	-
Code Inspector Plumbing	126,742	149,504	-	-	-
Chief Building Official	21,461	82,877	-	-	-
Code Inspector Mechanical	58,484	45,714	-	-	-
Deputy Chief Building Official	70,887	71,770	-	-	-
Code Inspector Electrical	67,477	68,178	-	-	-
Building/Development Tech	107,406	117,233	-	-	-
Code Inspector Combination	-	-	-	-	-
Lead Permit and License Specialist	38,646	42,514	-	-	-
Development Inspector	58,473	39,181	-	-	-
Office Support Specialist	-	6,200	-	-	-
Assistant Plan Examiner	61,484	62,198	-	-	-
Overtime	3,676	10,108	-	-	-
Frontier Days Overtime	-	-	-	-	-
Health Insurance	126,239	185,931	-	-	-
Social Security	47,557	51,969	-	-	-
State Pension	69,285	81,511	-	-	-
Workers Compensation	16,200	23,865	-	-	-
Longevity Pay	5,950	4,970	-	-	-
Life Insurance	514	576	-	-	-
Subtotal	901,484	1,044,297	-	-	-
CONTRACTUAL SERVICES					
Professional Development	\$ 3,550	\$ 11,422	\$ -	\$ -	\$ -
Local Meeting Expense	-	370	-	-	-
Dues and Subscriptions	368	411	-	-	-
Professional Services	47,765	35,124	-	-	-
Licenses and Fees	444	697	-	-	-
Attorney Fees	5,246	5,312	-	-	-
Advertising	432	-	-	-	-
Postage and Freight	-	-	-	-	-
Telecommunications	6,359	6,902	-	-	-
Subtotal	64,164	60,238	-	-	-
PARTS AND SUPPLIES					
Office Supplies	\$ 14,248	\$ 18,419	\$ -	\$ -	\$ -
Clothing	391	768	-	-	-
Small Equipment	801	1,209	-	-	-
Fleet Parts and Fuel	16,802	15,520	-	-	-
Subtotal	32,242	35,915	-	-	-
TOTAL	\$ 997,889	\$ 1,140,450	\$ -	\$ -	\$ -



MISCELLANEOUS DIVISION

Division 2111 Overview:

- The Miscellaneous Division accounts for costs that are considered citywide and are not specific to another Division.
- Examples include street light and Municipal Building utilities, bond payments on the parking garage, property and liability insurance payments and subsidies to other funds.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Payroll	\$ 24,183	\$ 262,106	\$ 25,000	\$ 150,000	500%
Contractual Services	2,329,169	2,545,223	2,399,987	2,691,488	12%
Miscellaneous	626,457	2,012,621	2,302,316	1,925,810	-16%
Total Expenditures	\$ 2,979,809	\$ 4,819,950	\$ 4,727,303	\$ 4,767,298	

Significant Changes for 2021:

- The Miscellaneous Division budget increased by \$39,995 for Fiscal Year 2021.
- The unemployment compensation line item was increased significantly to \$150,000 from Fiscal Year 2020's budget of \$25,000. The increased cost is a result of the anticipated unemployment claims due to the recent reduction in force of 18 employees. The City pays unemployment based on actual claims.
- The dues and subscription line item includes \$46,705 for annual dues to the Wyoming Association of Municipalities, membership investment of \$4,700 for the Greater Cheyenne Chamber of Commerce and \$595 for the Government Finance Officers' Association dues.
- Professional services was increased by \$85,000 to \$265,000 for the following:
 - Wyoming Bank and Trust annual fees for the 2012 Refunding Revenue Bonds - \$9,500
 - Actuarial Services for annual City of Cheyenne financial and compliance audit - \$12,500
 - Armored cash delivery services for Finance Division and Municipal Court - \$5,000
 - Greater Cheyenne Chamber of Commerce – Wyoming Business Advocates Program (Wranglers) - \$10,000
 - Laramie County Treasurer property tax administration fees - \$35,000
 - MHP, LLP – City Fiscal Year 2020 financial and compliance audit - \$79,500
 - Sign language interpreter for public meetings - \$5,000
 - Outside counsel for various legal services such as fire union arbitration hearings and updating several right-of-way (ROW) contracts that have expired - \$108,500



MISCELLANEOUS DIVISION

Significant Changes for 2021 (continued):

- Postage and freight was decreased \$5,000 due to the City Treasurer requesting that all General Fund postage used by other funds including One Percent and Solid Waste is reimbursed.
- Telecommunications decreased \$13,000 and light, fuel and power increased \$15,000 based on actual average expenditures from Fiscal Years 2018 and 2019.
- Bond principal and interest payment is budgeted annually for the Cox and Jack Spiker Parking Facilities. (See page 24 for the amortization schedule). This year the payment is \$687,488, or \$14,501 more than Fiscal Year 2020. Keep in mind that this payment increases annually.
- As indicated on the Human Resources and Finance Division's budget narratives, the City contracted with Paycom in 2018 to process the City's payroll. In addition to payroll, the ability to electronically clock-in and clock-out, as well as various other Human Resources functions such as applicant tracking and employee records, are included in this software subscription. These costs were previously budgeted at \$154,000. However, the cost is higher than what was initially projected in Fiscal Year 2020. We now have a full calendar year of using the system and are able to more accurately determine the cost of this system.
- Election expense increased \$42,000 as there is a General Election this year and the City must pay their portion of Mayor and City Council municipal elections.
- General discretionary decreased \$50,000. This account has been budgeted at \$100,000 for the past decade and is used when unexpected, emergency expenditures occur. Examples of items charged to this account in past years include emergency repairs, workplace investigations and insurance deductibles.
- Transfer to Civic Center increased by \$775,000. This is required as the Civic Center had a net loss of nearly \$700,000 in Fiscal Year 2019. As of February 29, 2020 the fund balance is now negative \$775,000. Additionally, the General Fund also provides an annual \$120,000 subsidy to the Civic Center.
- Transfer to Other Funds decreased by \$504,829 as a result of the self funding health insurance plan monthly transfer that was budgeted for in Fiscal Year 2020. The City was considering going self-insured in Fiscal Year 2021 and using the savings of having no health insurance increase in Fiscal Year 2020 for its initial required reserve.
- Transfer to Other Funds is budgeted at \$115,200 which includes \$80,000 for the Ice and Events Center subsidy and \$35,200 for the transfer to the Recreation Programs Fund to pay for depot events that were previously paid for by the Downtown Development Authority (DDA).
- Transfer to Transit decreased by \$300,000 as Transit received an emergency \$3 million grant from the FTA to assist with the COVID-19 epidemic. This grant does not require a City match for the next 18 months.
- The Wyoming Association of Risk Management (WARM) liability and property insurance premium rate increased 9.3 percent. However, the overall cost to the General Fund decreased as it will be allocated more appropriately in Fiscal Year 2021 to the various funds such as One Percent, Weed and Pest, Solid Waste Fund, Transit and Fleet Maintenance based on a percentage of employees in each City Fund. In the past it has primarily been paid for by the General Fund.



MISCELLANEOUS DIVISION

	2018	2019	2020	2021	\$ Change
Miscellaneous	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
PAYROLL					
Workers Compensation	\$ 789	\$ -	\$ -	\$ -	\$ -
Unemployment Compensation	23,393	36,950	25,000	150,000	125,000
Employee Appreciation Pay	-	225,156	-	-	-
Subtotal	24,183	262,106	25,000	150,000	125,000
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 51,420	\$ 55,574	\$ 52,000	\$ 52,000	\$ -
Professional Services	164,791	302,695	180,000	265,000	85,000
Postage and Freight	33,050	24,760	32,000	27,000	(5,000)
Telecommunications	184,489	175,904	203,000	190,000	(13,000)
Light, Fuel and Power	1,258,878	1,259,501	1,260,000	1,275,000	15,000
Uncollectible Accounts	-	75,837	-	-	-
Loan and Bond Payment	450,000	475,000	500,000	525,000	25,000
Interest Expense	186,540	175,952	172,987	162,488	(10,500)
Payroll Outsourcing	-	-	-	195,000	195,000
Subtotal	2,329,169	2,545,223	2,399,987	2,691,488	291,501
MISCELLANEOUS					
Election Expense	\$ -	\$ 10,724	\$ -	\$ 42,000	\$ 42,000
General Discretionary	86,457	196,164	100,000	50,000	(50,000)
Transfer to Civic Center	160,000	120,000	120,000	895,000	775,000
Transfer to Other Funds	80,000	153,799	620,029	115,200	(504,829)
Transfer to Transit	300,000	615,275	300,000	-	(300,000)
WARM Insurance Payments	-	916,659	1,162,287	823,610	(338,677)
Subtotal	626,457	2,012,621	2,302,316	1,925,810	(376,506)
TOTAL	\$ 2,979,809	\$ 4,819,950	\$ 4,727,303	\$ 4,767,298	\$ 39,995



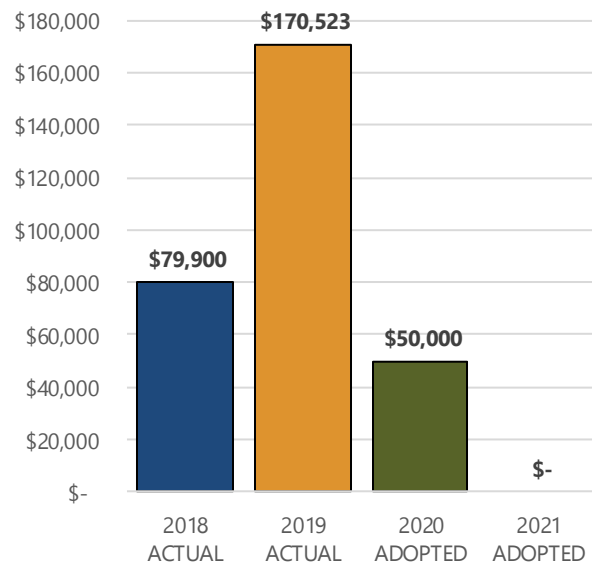
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SPECIAL PROJECTS DIVISION

Division 2113 Overview:

- This section is used to show General Fund allocations for special projects, usually capital in nature.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
Capital	\$ 79,900	\$ 170,523	\$ 50,000	\$ -	-100%
Total Expenditures	\$ 79,900	\$ 170,523	\$ 50,000	\$ -	

Significant Changes for 2021:

- The Special Projects Division budget decreased by \$50,000 from Fiscal Year 2020.
- The Abandoned Building Fund pays for costs to clean up properties that are blighted and a safety hazard. However, this was eliminated due to budgetary constraints, saving \$50,000.

SPECIAL PROJECTS DIVISION

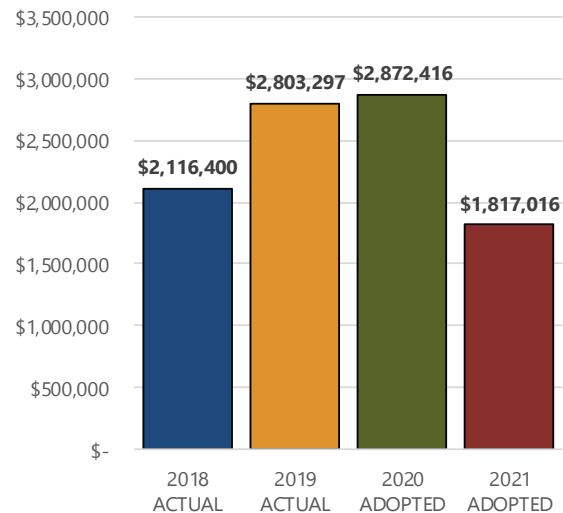
	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CAPITAL					
Misc Lions Parking Project	(685)	-	-	-	-
Right of Way Purchases/Professional Fees	6,865	-	-	-	-
Graffiti Clean Up	334	81	-	-	-
Municipal Bldg. Major Replacements	57,521	-	-	-	-
Belvoir Ranch Planning and Development	7,700	-	-	-	-
Abandoned Building Fund	8,165	45,747	50,000	-	(50,000)
Cox Garage Maintenance	-	-	-	-	-
Depot Plaza Splash Pad	-	124,694	-	-	-
Subtotal	79,900	170,523	50,000	-	(50,000)
TOTAL	\$ 79,900	\$ 170,523	\$ 50,000	\$ -	\$ (50,000)



ECONOMIC & COMMUNITY SUPPORT DIVISION

Divisions 2211 & 2213 Overview:

- This Division accounts for all outside agency support provided by the General Fund of the City of Cheyenne.
- Outside agencies submit requests for funding each year to the Mayor.



	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2021 ADOPTED	% CHANGE
LEADS	\$ 49,825	\$ 49,825	\$ 49,825	\$ 39,860	-20%
Animal Control	185,000	185,000	292,500	292,500	0%
Emergency Management Agency	76,959	169,688	91,696	102,114	11%
City/County Health Department	897,437	924,395	924,395	779,042	-16%
County GIS Support	29,224	60,097	25,000	24,800	-1%
Minimum Revenue Guarantee-Air	-	515,337	650,000	260,000	-60%
Safe Harbor	17,500	17,500	17,500	17,500	0%
Alcohol Receiving Center	114,955	114,955	115,000	-	-100%
Symphony Youth Concerts	6,500	6,500	6,500	5,200	-20%
Laramie County Senior Service	50,000	50,000	50,000	25,000	-50%
Animal Shelter	299,000	320,000	320,000	271,000	-15%
Arts Cheyenne	-	-	40,000	-	-100%
Downtown Develop Authority	390,000	390,000	290,000	-	-100%
Total Expenditures	\$ 2,116,400	\$ 2,803,297	\$ 2,872,416	\$ 1,817,016	

Significant Changes for 2021:

- The overall Economic and Community Support Division budget decreased by \$1,055,400 between Fiscal Years 2020 and 2021.
- The Alcohol Receiving Center and Downtown Development Authority budgets were cut 100%; however, if the City of Cheyenne receives CARES Act funding then funds will be distributed to these entities based upon the total amount of funding received by the City.
- The Minimum Revenue Guarantee-Air budget was cut 60 percent, while the Laramie County Senior Center was cut 50 percent.
- LEADS and Symphony Youth Concerts budgets received a 20 percent cut.
- Cheyenne-Laramie County Emergency Management Agency (EMA) and Cheyenne-Laramie County Health Department, both of which were cut less at 16 percent due to the nature of these two agencies and the COVID-19 pandemic.
- The Animal Shelter budget was cut 15 percent.
- Although it appears that EMA is receiving a budget increase, they instead were cut 16 percent. They mistakenly did not ask for enough funds during the budgeting process last spring and the City re-appropriated additional funds in September 2019 that increased their budget to \$120,994.



ECONOMIC & COMMUNITY SUPPORT DIVISION

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
Economic Development					
MISCELLANEOUS					
LEADS	\$ 49,825	\$ 49,825	\$ 49,825	\$ 39,860	\$ (9,965)
Subtotal	\$ 49,825	\$ 49,825	\$ 49,825	\$ 39,860	\$ (9,965)
City-County Support					
MISCELLANEOUS					
Animal Control	\$ 185,000	\$ 185,000	\$ 292,500	\$ 292,500	\$ -
Emergency Management Agency	76,959	169,688	91,696	102,114	10,418
City/County Health Department	897,437	924,395	924,395	779,042	(145,353)
County GIS Support	29,224	60,097	25,000	24,800	(200)
Minimum Revenue Guarantee-Air	-	515,337	650,000	260,000	(390,000)
Subtotal	\$ 1,188,620	\$ 1,854,517	\$ 1,983,591	\$ 1,458,456	\$ (525,135)
Community Services Support					
MISCELLANEOUS					
Safe Harbor	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -
Alcohol Receiving Center	114,955	114,955	115,000	-	(115,000)
Symphony Youth Concerts	6,500	6,500	6,500	5,200	(1,300)
Laramie County Senior Service	50,000	50,000	50,000	25,000	(25,000)
Animal Shelter	299,000	320,000	320,000	271,000	(49,000)
Arts Cheyenne	-	-	40,000	-	(40,000)
Downtown Development Authority	390,000	390,000	290,000	-	(290,000)
Subtotal	\$ 877,955	\$ 898,955	\$ 839,000	\$ 318,700	\$ (520,300)
TOTAL	\$ 2,116,400	\$ 2,803,297	\$ 2,872,416	\$ 1,817,016	\$ (1,055,400)



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SPECIAL REVENUE FUNDS



WEED & PEST FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTERGOVERNMENTAL REVENUE					
Weed & Pest Subsidy	\$ 557,762	\$ 582,881	\$ 453,733	\$ 477,008	\$ 23,275
Special Equipment Subsidy	60,000	60,000	60,000	60,000	-
Subtotal	617,762	642,881	513,733	537,008	23,275
INTEREST					
Interest	\$ -	\$ -	\$ -	\$ 300	\$ 300
Subtotal	-	-	-	300	300
MISCELLANEOUS					
Miscellaneous	\$ 3,554	\$ 1,952	\$ 1,950	\$ 2,000	\$ 50
Subtotal	3,554	1,952	1,950	2,000	50
TOTAL REVENUE	\$ 621,316	\$ 644,833	\$ 515,683	\$ 539,308	\$ 23,625



WEED & PEST FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
WEED & PEST					
PAYROLL					
Director of Weed & Pest	\$ 76,681	\$ 77,655	\$ 78,606	\$ 78,606	\$ (0)
Office Manager	48,028	48,394	53,000	53,000	0
Health Insurance	33,987	35,979	36,805	29,610	(7,195)
Social Security	9,319	9,509	10,233	10,068	(165)
State Pension	17,200	18,015	18,219	19,895	1,677
Workers Compensation	2,766	3,942	6,334	3,860	(2,474)
Longevity Pay	2,160	2,160	2,160	-	(2,160)
Life Insurance	81	89	96	96	-
Subtotal	190,223	195,742	205,453	195,135	(10,318)
CONTRACTUAL SERVICES					
Local Meeting Expense	\$ -	\$ -	\$ 500	\$ 500	\$ -
Dues and Subscriptions	-	-	100	100	-
Professional Services	304,939	280,271	202,533	232,533	30,000
Insurance	-	-	-	4,540	4,540
Telecommunications	1,849	1,915	3,000	3,000	-
Light, Fuel and Power	4,625	5,046	5,000	4,900	(100)
Maintenance	-	1,600	1,000	1,000	-
Subtotal	311,413	288,833	212,133	246,573	34,440
PARTS AND SUPPLIES					
Office Supplies	\$ 1,516	\$ 1,235	\$ 5,000	\$ 5,000	\$ -
Maintenance Supplies	4,305	4,247	15,000	15,000	-
Small Equipment	-	-	200	200	-
Subtotal	5,821	5,483	20,200	20,200	-
INTRA CITY					
Cost Allocation	\$ 15,356	\$ 14,269	\$ 16,000	\$ 16,000	\$ -
Fleet Parts Inventory and Fuel	-	-	4,000	-	(4,000)
Fleet Parts and Fuel	1,329	816	4,000	1,400	(2,600)
Transfer to Other Funds	-	-	3,397	-	(3,397)
Subtotal	16,685	15,085	27,397	17,400	(9,997)
Total Division 1202	\$ 524,143	\$ 505,142	\$ 465,183	\$ 479,308	\$ 14,125
SPECIAL EQUIPMENT					
CONTRACTUAL SERVICES					
Professional Services	\$ 46,983	\$ 29,836	\$ 50,000	\$ 60,000	\$ 10,000
Subtotal	46,983	29,836	50,000	60,000	10,000
PARTS AND SUPPLIES					
Maintenance Supplies	\$ -	\$ 344	\$ 500	\$ -	\$ (500)
Subtotal	-	344	500	-	(500)
Total Division 1203	\$ 46,983	\$ 30,180	\$ 50,500	\$ 60,000	\$ 9,500
TOTAL EXPENDITURES	\$ 571,126	\$ 535,322	\$ 515,683	\$ 539,308	\$ 23,625



YOUTH ALTERNATIVES GRANTS FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTEREST					
Interest	\$ 2,919	\$ 5,141	\$ 4,500	\$ 3,000	\$ (1,500)
Subtotal	2,919	5,141	4,500	3,000	(1,500)
MISCELLANEOUS					
Magic of Giving	\$ 17,660	\$ 18,993	\$ 6,000	\$ 6,000	\$ -
Miscellaneous	800	267	100	100	-
Subtotal	18,460	19,260	6,100	6,100	-
GRANTS					
State Grants	\$ 29,993	\$ 24,000	\$ 30,000	\$ -	\$ (30,000)
LCSD Grants	175,542	175,542	175,542	175,542	-
County subsidy	69,000	69,000	69,000	69,000	-
Grants from Agencies and Individuals	500	1,000	-	-	-
Federal Youth Alternatives Grants	231,912	139,522	247,000	277,000	30,000
Subtotal	506,948	409,064	521,542	521,542	-
REVENUE FROM RESERVES					
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from Reserves	-	-	42,620	23,048	(19,572)
Subtotal	-	-	42,620	23,048	(19,572)
TOTAL	\$ 528,327	\$ 433,465	\$ 574,762	\$ 553,690	\$ (21,072)

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
YOUTH ALTERNATIVES					
CONTRACTUAL SERVICES					
Professional Services	\$ 4,600	\$ 1,352	\$ 3,000	\$ 3,000	\$ -
Events and Activities	-	-	1,000	1,000	-
Maintenance	-	-	1,000	1,000	-
Magic of Giving	4,482	15,178	15,000	20,000	5,000
Subtotal	9,082	16,529	20,000	25,000	5,000
PARTS AND SUPPLIES					
Office Supplies	\$ 70	\$ 219	\$ 500	\$ 500	\$ -
Food and Medical Supplies	129	187	500	500	-
Subtotal	199	406	1,000	1,000	-
INTRA CITY					
Cost Allocation	\$ 275	\$ 536	\$ 600	\$ 600	\$ -
Fleet Parts and Fuel	502	604	1,000	1,000	-
Subtotal	777	1,140	1,600	1,600	-
Total Division 1221	10,058	18,075	22,600	27,600	5,000



YOUTH ALTERNATIVES GRANTS FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
LARAMIE CO. SCHOOL DISTRICT					
PAYROLL					
Counselor III	\$ 78,356	\$ 49,904	\$ 41,425	\$ 42,250	\$ 825
Community Services Coordinator	24,693	-	35,360	-	(35,360)
Secretary	30,358	30,444	30,888	30,888	-
Temporary/Part Time	-	5,531	20,800	22,800	2,000
Health Insurance	56,144	21,663	31,972	18,698	(13,273)
Social Security	9,625	6,434	9,828	7,339	(2,489)
State Pension	16,559	10,417	14,665	10,327	(4,338)
Workers Compensation	1,255	653	6,083	4,367	(1,716)
Longevity Pay	-	-	-	-	-
Life Insurance	168	100	144	90	(54)
Subtotal	217,158	125,146	191,165	136,760	(54,405)
CONTRACTUAL SERVICES					
Professional Services	\$ 200	\$ 750	\$ 2,500	\$ 2,000	\$ (500)
Professional Development	464	2,280	2,000	2,000	-
Events and Activities	-	-	1,000	1,000	-
Subtotal	664	3,030	5,500	5,000	(500)
PARTS AND SUPPLIES					
Office Supplies	\$ 26	\$ 51	\$ 500	\$ 500	\$ -
Food and Medical Supplies	-	-	200	200	-
Subtotal	26	51	700	700	-
INTRA CITY					
Cost Allocation	\$ 6,143	\$ 3,616	\$ 7,100	\$ 4,230	\$ (2,870)
Transfer to Other Funds	-	-	2,925	-	(2,925)
Fleet Parts and Fuel	-	-	100	100	-
Subtotal	6,143	3,616	10,125	4,330	(5,795)
Total Division 1223	223,992	131,843	207,490	146,790	(60,700)

21ST CENTURY COHORT 8

PAYROLL					
Operations Manager	\$ -	\$ -	\$ 19,000	\$ -	(19,000)
Site Manager	33,808	-	-	-	-
Temporary/Part Time	24,177	-	51,000	-	(51,000)
Health Insurance	14,514	-	4,245	-	(4,245)
Social Security	4,263	-	4,628	-	(4,628)
State Pension	4,221	-	1,294	-	(1,294)
Workers Compensation	934	-	2,865	-	(2,865)
Life Insurance	45	-	21	-	(21)
Subtotal	81,964	-	83,053	-	(83,053)



YOUTH ALTERNATIVES GRANTS FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
21ST CENTURY COHORT 8					
CONTRACTUAL SERVICES					
Professional Services	\$ 704	\$ -	\$ 1,000	\$ -	\$ (1,000)
Professional Development	540	-	2,500	-	\$ (2,500)
Events and Activities	565	-	1,000	-	\$ (1,000)
Subtotal	1,809	-	4,500	-	(4,500)
PARTS AND SUPPLIES					
Telecommunications	\$ 557	\$ -	\$ 1,000	\$ -	\$ (1,000)
Office Supplies	4,881	-	23,779	-	\$ (23,779)
Food and Medical Supplies	351	-	750	-	\$ (750)
Subtotal	5,790	-	25,529	-	(25,529)
INTRA CITY					
Cost Allocation	\$ 2,624	\$ -	\$ 3,440	\$ -	\$ (3,440)
Transfer to Other Funds	-	-	380	-	\$ (380)
Fleet Parts and Fuel	394	-	1,000	-	\$ (1,000)
Subtotal	3,018	-	4,820	-	(4,820)
Total Division 1224	92,580	-	117,902	-	(117,902)

LARAMIE CO. JUVENILE SERVICES

PAYROLL					
Counselor III	\$ 40,358	\$ 41,420	\$ 42,683	\$ 44,683	\$ 2,000
Health Insurance	16,994	20,467	18,402	25,731	7,328
Social Security	2,898	2,982	3,265	3,418	153
State Pension	5,048	5,400	5,813	6,309	496
Workers Compensation	167	220	2,021	1,899	(122)
Life Insurance	48	48	48	48	-
Subtotal	65,513	70,537	72,234	82,089	9,855
CONTRACTUAL SERVICES					
Professional Development	\$ 232	\$ -	\$ -	\$ -	\$ -
Subtotal	232	-	-	-	-
PARTS AND SUPPLIES					
Office Supplies	\$ 12	\$ -	\$ -	\$ -	\$ -
Subtotal	12	-	-	-	-
INTRA CITY					
Cost Allocation	\$ 1,857	\$ 1,991	\$ 2,157	\$ 2,213	\$ 56
Transfer to Other Funds	-	-	1,699	-	\$ (1,699)
Fleet Parts and Fuel	15	31	100	50	\$ (50)
Subtotal	1,872	2,022	3,956	2,263	(1,693)
Total Division 1227	67,629	72,559	76,190	84,352	8,162



YOUTH ALTERNATIVES GRANTS FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
PREVENTION					
PAYROLL					
Temporary/Part Time	\$ 23,471	\$ 23,598	\$ 25,588	\$ 8,500	\$ (17,088)
Social Security	1,796	1,782	1,957	650	(1,307)
Workers Compensation	771	1,088	1,212	395	(816)
Subtotal	26,038	26,468	28,757	9,546	(19,212)
PARTS AND SUPPLIES					
Office Supplies	\$ 225	\$ 27	\$ 100	\$ -	\$ (100)
Food and Medical Supplies	87	-	-	-	-
Subtotal	312	27	100	-	(100)
INTRA CITY					
Cost Allocation	\$ 743	\$ 732	\$ 820	\$ 250	\$ (570)
Subtotal	743	732	820	250	(570)
Total Division 1228	27,093	27,227	29,677	9,796	(19,882)

21ST CENTURY COHORT 11

PAYROLL					
Operations Manager	\$ -	\$ -	\$ 19,000	\$ -	\$ (19,000)
Site Manager	32,122	9,219	-	-	-
Prevention Coordinator	-	13,458	-	20,712	20,712
Temporary/Part Time	23,907	35,914	51,000	88,440	37,440
Health Insurance	17,863	5,838	4,245	9,349	5,104
Social Security	4,066	4,331	4,628	8,350	3,722
State Pension	4,312	3,348	1,294	2,925	1,631
Workers Compensation	885	2,350	2,865	5,029	2,164
Life Insurance	40	29	21	42	21
Subtotal	83,195	74,486	83,053	134,847	51,794
CONTRACTUAL SERVICES					
Professional Development	\$ 3,413	\$ 684	\$ 2,500	\$ 3,000	\$ 500
Professional Services	12,335	2,529	1,000	1,000	-
Events and Activities	610	473	1,000	1,000	-
Telecommunications	551	978	1,000	1,000	-
Subtotal	16,910	4,664	5,500	6,000	500
PARTS AND SUPPLIES					
Office Supplies	\$ 10,616	\$ 8,150	\$ 25,944	\$ 1,668	\$ (24,276)
Food and Medical Supplies	1,186	1,037	1,500	1,500	-
Subtotal	11,801	9,186	27,444	3,168	(24,276)



YOUTH ALTERNATIVES GRANTS FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
21ST CENTURY COHORT 11					
INTRA CITY					
Cost Allocation	\$ 3,166	\$ 2,474	\$ 3,525	\$ 3,525	\$ -
Transfer to Other Funds	-	-	381	-	(381)
Fleet Parts and Fuel	476	1,020	1,000	1,500	500
Subtotal	3,642	3,494	4,906	5,025	119
Total Division 1229	115,548	91,830	120,903	149,040	28,137
21ST CENTURY - COHORT 12					
PAYROLL					
Prevention Coordinator	\$ -	\$ 11,875	\$ -	\$ 20,712	\$ 20,712
Temporary/Part Time	-	25,456	-	60,000	60,000
Health Insurance	-	2,653	-	9,349	9,349
Social Security	-	2,723	-	6,175	6,175
State Pension	-	1,558	-	2,925	2,925
Workers Compensation	-	789	-	3,753	3,753
Life Insurance	-	13	-	42	42
Subtotal	-	45,068	-	102,956	102,956
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 125	\$ -	\$ 3,000	\$ 3,000
Professional Services	-	951	-	1,000	1,000
Events and Activities	-	28	-	1,000	1,000
Telecommunications	-	631	-	1,000	1,000
Subtotal	-	1,734	-	6,000	6,000
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 1,581	\$ -	\$ 21,467	\$ 21,467
Food and Medical Supplies	-	95	-	750	750
Subtotal	-	1,676	-	22,217	22,217
INTRA CITY					
Cost Allocation	\$ -	\$ 1,318	\$ -	\$ 3,440	\$ 3,440
Fleet Parts and Fuel	-	56	-	1,500	\$ 1,500
Subtotal	-	1,374	-	4,940	4,940
Total Division 1242	-	49,852	-	136,113	136,113
TOTAL	\$ 536,900	\$ 391,386	\$ 574,762	\$ 553,690	\$ (21,071)



DEVELOPMENT IMPACT FEES FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
TAXES AND SPECIAL ASSESSMENTS					
Park Acquisition/Infrastructure Fees	\$ 19,880	\$ 33,677	\$ 50,000	\$ 50,000	\$ -
Park Enhancement Fees	157,625	123,600	100,000	100,000	-
Sweetgrass Park Infrastructure Fees	-	10,538	-	10,000	10,000
Subtotal	177,505	167,815	150,000	160,000	10,000
INTEREST					
Interest	\$ 9,320	\$ 16,414	\$ 1,200	\$ 15,000	\$ 13,800
Subtotal	9,320	16,414	1,200	15,000	13,800
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ -		\$ -
Subtotal	\$ -	\$ -	\$ -		\$ -
MISCELLANEOUS					
Miscellaneous Rentals and Leases	\$ -	\$ -	\$ -		\$ -
Grants from Agencies and Individuals	30,230	10,000	-		-
Subtotal	30,230	10,000	-	-	-
TOTAL	\$ 217,055	\$ 194,230	\$ 151,200	\$ 175,000	\$ 23,800

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CONTRACTUAL SERVICES					
Uncollectible Accounts	\$ -	\$ 11,053	\$ -	\$ -	\$ -
Subtotal	-	11,053	-	-	-
CAPITAL					
Land Acquisition	\$ 820	\$ 1,041	\$ -	\$ -	\$ -
Parks Improvements	185,463	49,704	50,000	160,000	110,000
Parks Infrastructure	1,615	-	100,000	10,000	(90,000)
Subtotal	187,898	50,745	150,000	170,000	20,000
INTRA CITY					
Cost Allocation	\$ 6,858	\$ 1,515	\$ 1,200	\$ 5,000	\$ 3,800
Subtotal	6,858	1,515	1,200	5,000	3,800
TOTAL	\$ 194,756	\$ 63,313	\$ 151,200	\$ 175,000	\$ 23,800



RECREATION FUND

REVENUES

	2018 Actuals	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CHARGES FOR SERVICES					
Recreation-Basketball Adult	\$ -	\$ 6,270	\$ 5,820	\$ 10,500	\$ 4,680
Recreation-Volleyball Adult	-	40,495	38,990	39,212	222
Recreation-Basketball	35,359	59,596	40,277	41,485	1,208
Recreation - Volleyball	9,645	13,606	38,990	8,841	(30,149)
Recreation-Softball Revenue	110,523	107,763	125,000	127,500	2,500
Recreation-Batting Cages	5,547	3,308	5,000	5,000	-
Recreation-Player Fees	84,598	134,176	60,000	70,000	10,000
Recreation-Superday	79,523	80,629	80,000	-	(80,000)
Superday - Chalk Art Festival	-	-	-	200	200
Superday - Food Vendors	-	-	-	4,500	4,500
Superday - Fun 5K Walk/Registration:	-	-	-	2,000	2,000
Superday - Parking	-	-	-	3,500	3,500
Superday - Sponsors	-	-	-	50,000	50,000
Superday - Tour Registrations	-	-	-	1,600	1,600
Superday - Vendors	-	-	-	9,500	9,500
Recreation-Tour de Prairie	3,770	571	-	-	-
Recreation - Child Care Programs	624,336	664,164	560,376	677,000	116,624
Other Youth Programs	3,731	6,922	5,000	5,000	-
Recreation-Other Recreation Program	80,605	73,881	100,000	46,500	(53,500)
Recreation-Youth Tackle	32,690	29,528	33,000	34,000	1,000
Recreation-Gymnastics	-	102,728	120,000	129,000	9,000
Aquatics- Aqua Ex	-	-	-	394	394
Aquatics- Training and Supplies	-	-	-	4,800	4,800
Aquatics-Merchandise	-	-	-	10,000	10,000
Aquatics-Rentals	-	-	-	8,500	8,500
Aquatics-Events and Activities	-	-	-	5,813	5,813
Concessions	-	40,661	-	-	-
Birthday Parties	11,080	11,333	12,000	34,000	22,000
Merchandise	6,548	9,725	-	-	-
Recreation - Child Care Vending	-	3,880	-	-	-
Subtotal	1,087,954	1,389,236	1,224,453	1,328,845	104,392
GRANTS					
State Aquatics Grant	\$ 2,790	\$ 3,437	\$ -	\$ -	\$ -
Subtotal	2,790	3,437	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 112,886	\$ 174,688	\$ 61,802
Subtotal	-	-	112,886	174,688	61,802
MISCELLANEOUS					
Miscellaneous	\$ 2,468	\$ (463)	\$ -	\$ -	\$ -
Subtotal	2,468	(463)	-	-	-



RECREATION FUND

REVENUES

	2018 Actuals	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTRA CITY					
Transfers from Other Funds	\$ -	\$ 34,684	\$ -	\$ 44,500	\$ 44,500
Subtotal	-	34,684	-	44,500	44,500
TOTAL	\$ 1,093,211	\$ 1,426,894	\$ 1,337,339	\$ 1,548,033	\$ 210,694

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
AQUATICS					
CONTRACTUAL SERVICES					
Credit Card Charges	\$ 6,035	\$ 7,139	\$ -	\$ 24,717	\$ 24,717
Subtotal	6,035	7,139	-	24,717	24,717
PARTS AND SUPPLIES					
Events and Activities	\$ -	\$ -	\$ 12,500	\$ 5,813	\$ (6,687)
Aqua Ex Equipment and Supplies	-	-	-	1,580	1,580
Aquatic Training and Supplies	10,058	11,652	10,000	-	(10,000)
Small Equipment	-	544	-	-	-
Merchandise Expense	-	-	-	10,000	10,000
Subtotal	10,058	12,196	22,500	17,393	(5,107)
INTRA CITY					
Cost Allocation	\$ -	\$ -	\$ -	\$ 1,391	\$ 1,391
Carryover from Reserves	24,099	2	-	-	-
Subtotal	24,099	2	-	1,391	1,391
Total Division 1721	40,192	19,337	22,500	43,501	21,001

PLAYER'S FEES

CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ 161	\$ 5,000	\$ 5,000	\$ -
Events and Activities	-	8	5,000	5,000	-
Maintenance	25,758	21,085	25,000	25,000	-
Subtotal	25,758	21,254	35,000	35,000	-
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 41,549	\$ 33,781	\$ 30,000	\$ 30,000	\$ -
Subtotal	41,549	33,781	30,000	30,000	-



RECREATION FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CAPITAL					
Equipment	\$ -	\$ 998	\$ 10,000	\$ 10,000	\$ -
Carryover from Reserves	-	66,144	-	-	-
Subtotal	-	67,142	10,000	10,000	-
INTRA CITY					
Cost Allocation	-	-	-	2,123	2,123
Subtotal	-	-	-	2,123	2,123
Total Division 1722	67,306	122,177	75,000	77,123	2,123

YOUTH TACKLE FOOTBALL

PAYROLL					
Miscellaneous Supervisor	\$ 747	\$ 513	\$ 1,500	\$ 1,285	\$ (215)
Subtotal	747	513	1,500	1,285	(215)

CONTRACTUAL SERVICES					
Professional Services	\$ 12,895	\$ 9,890	\$ 10,200	\$ 6,500	\$ (3,700)
Licenses and Fees	-	-	200	-	(200)
Advertising	490	703	1,000	1,000	-
Subtotal	13,385	10,593	11,400	7,500	(3,900)

PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 500	\$ 500	\$ -
Food and Medical Supplies	-	-	2,000	1,000	(1,000)
Maintenance Supplies	1,100	-	2,500	2,500	-
Recreation Supplies	2,125	2,008	2,180	2,180	-
Clothing	-	1,167	1,500	1,500	-
Memorials and Trophies	700	691	2,000	2,000	-
Subtotal	3,925	3,865	10,680	9,680	(1,000)

CAPITAL					
Equipment	\$ 6,757	\$ 390	\$ 10,000	\$ 8,000	\$ (2,000)
Carryover from Reserve	-	4,200	-	-	-
Subtotal	6,757	4,590	10,000	8,000	(2,000)

INTRA CITY					
Cost Allocation	-	-	-	749	749
Subtotal	-	-	-	749	749

Total Division 1723	24,813	19,561	33,580	27,214	(6,366)
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RECREATION FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
DEPOT EVENTS					
CONTRACTUAL SERVICES					
Events and Activities	\$ -	\$ -	\$ -	\$ 44,000	\$ 44,000
Subtotal	-	-	-	44,000	44,000
INTRA CITY					
Cost Allocation	-	-	-	1,245	1,245
Subtotal	-	-	-	1,245	1,245
Total Division 1729	-	-	-	45,245	45,245

RECREATION

PAYROLL					
Operations Manager	\$ 6,263	\$ 2,947	\$ -	\$ -	\$ -
Recreation Programmer	3,231	-	-	-	-
Secretary	8,327	-	-	-	-
Miscellaneous Supervisor	2,911	9,726	7,000	7,000	-
Recreation Sports Programmer	-	-	-	13,606	13,606
Gymnastics Specialist	-	35,947	43,037	43,037	0
Gymnastics Staff	-	40,583	32,000	59,905	27,905
Playground Staff	-	2,941	-	-	-
Birthday Party Staff	16,614	10,083	20,000	19,200	(800)
Basketball Supervisor	-	3,123	1,500	3,300	1,800
Volleyball Supervisor	-	3,275	6,700	6,700	-
Neighborhood Facility Supervisor	-	8,830	4,000	8,000	4,000
Field Supervisor	-	234	-	-	-
Overtime	1,231	958	1,000	-	(1,000)
Health Insurance	5,091	21,124	8,491	12,115	3,624
Social Security	3,752	8,781	8,816	12,297	3,482
State Pension	4,684	4,760	5,862	7,998	2,136
Workers Compensation	1,228	4,838	5,456	7,405	1,949
Longevity	515	-	-	-	-
Life Insurance	46	35	42	54	12
Subtotal	53,892	158,185	143,903	200,617	56,713

CONTRACTUAL SERVICES					
Uncollectible Accounts	\$ -	\$ (1,874)	\$ -	\$ -	\$ -
Professional Development	1,936	10,554	11,750	11,750	-
Professional Services	20,799	55,419	57,000	57,000	-
Licenses and Fees	1,081	563	2,000	3,000	1,000
Credit Card Charges	14,397	18,220	13,000	13,000	-
Advertising	3,538	1,038	4,300	4,300	-
Postage and Freight	-	-	-	2,000	2,000
Events and Activities	9,241	9,792	20,000	20,000	-
Telecommunications	464	467	1,000	1,000	-
Rental	-	4,905	4,770	1,000	(3,770)
Maintenance	3,762	4,964	4,500	4,500	-
Subtotal	55,218	104,047	118,320	117,550	(770)



RECREATION FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
RECREATION					
PARTS AND SUPPLIES					
Office Supplies	\$ 576	\$ 2,552	\$ 800	\$ 800	\$ -
Food and Medical Supplies	1,876	2,449	4,500	4,000	(500)
Maintenance Supplies	-	7,033	15,000	15,000	-
Recreation Supplies	18,155	18,010	20,000	20,000	-
Clothing	5,257	5,610	7,000	7,000	-
Supplies - Outdoor Recreation Progr.	3,119	7,219	5,000	4,000	(1,000)
Memorials and Trophies	2,009	2,415	9,600	9,600	-
Subtotal	30,994	45,288	61,900	60,400	(1,500)
INTRA CITY					
Cost Allocation	\$ 28,499	\$ 41,174	\$ 24,000	\$ 10,472	\$ (13,528)
Fleet Parts and Fuel	200	20	-	100	100
Transfer to Other Funds	-	-	761	-	(761)
Carryover from Reserves	36,000	94,984	-	-	-
Subtotal	64,699	136,178	24,761	10,572	(14,189)
Total Division 1730	204,803	443,698	348,884	389,139	40,255

CHILD CARE PROGRAMS

PAYROLL					
Child Care Coordinator	\$ -	\$ 57,547	\$ -	\$ -	\$ -
Recreation Programmer I	50,417	742	57,972	57,972	0
Child Care Specialist	63,342	79,605	80,042	80,042	0
Temporary/Part Time	20,759	(20,759)	-	-	-
Playground Staff	217,966	244,739	200,000	215,000	15,000
Overtime	15,038	17,343	20,000	20,000	-
Health Insurance	22,308	20,024	17,394	19,152	1,758
Social Security	26,423	29,085	27,517	27,006	(511)
State Pension	14,819	19,220	19,026	19,488	461
Workers Compensation	11,147	16,994	17,031	16,321	(710)
Longevity Pay	1,560	1,660	1,680	-	(1,680)
Life Insurance	134	135	132	132	-
Subtotal	443,913	466,335	440,793	455,112	14,319

CONTRACTUAL SERVICES

Professional Development	\$ -	\$ 99	\$ 750	\$ 2,405	\$ 1,655
Professional Services	657	871	4,469	1,500	(2,969)
Licenses and Fees	85	135	300	1,450	1,150
Advertising	113	125	1,000	1,000	-
Postage and Freight	-	-	-	2,000	2,000
Events and Activities	25,434	31,704	35,000	36,000	1,000
Telecommunications	352	362	850	850	-
Rental	36,934	32,272	35,000	35,000	-
Maintenance	6,014	-	-	-	-
Subtotal	69,589	65,567	77,369	80,205	2,836



RECREATION FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
CHILD CARE PROGRAMS					
PARTS AND SUPPLIES					
Office Supplies	\$ 966	\$ 1,279	\$ 4,500	\$ 750	\$ (3,750)
Food and Medical Supplies	17,936	16,888	21,000	20,630	(370)
Maintenance Supplies	89	153	700	700	-
Recreation Supplies	9,753	4,229	9,800	9,800	-
Clothing	2,739	2,596	5,000	5,000	-
Subtotal	31,483	25,145	41,000	36,880	(4,120)
INTRA CITY					
Cost Allocation	\$ -	\$ -	\$ -	\$ 16,882	\$ 16,882
Fleet Parts and Fuel	19,654	16,255	35,800	21,900	(13,900)
Carryover from Reserves	-	15,571	-	-	-
Transfer to Other Funds	-	-	1,522	-	(1,522)
Subtotal	19,654	31,826	37,322	38,782	1,460
Total Division 1731	564,640	588,873	596,484	610,979	14,495

SOFTBALL/BATTING CAGES

PAYROLL					
Softball Staff	\$ 7,577	\$ 3,739	\$ 16,180	\$ 13,000	\$ (3,180)
Batting Cage Staff	18,972	17,037	19,000	15,000	(4,000)
Concessions Staff	-	-	20,000	24,000	4,000
Temporary/Part Time	-	14,263	-	-	-
Overtime	-	270	2,000	-	(2,000)
Health Insurance	-	1,818	-	-	-
Social Security	1,770	2,336	4,374	3,978	(396)
Workers Compensation	760	1,445	2,707	2,418	(289)
Subtotal	29,078	40,908	64,262	58,396	(5,866)

CONTRACTUAL SERVICES

Professional Services	\$ 66,189	\$ 64,306	\$ 70,000	\$ 68,000	\$ (2,000)
Advertising	2,410	1,149	1,250	1,250	-
Events and Activities	1,463	100	3,000	2,000	(1,000)
Telecommunications	-	-	3,000	-	(3,000)
Maintenance	39	5,201	100	100	-
Subtotal	70,101	70,756	77,350	71,350	(6,000)

PARTS AND SUPPLIES

Office Supplies	\$ 259	\$ 562	\$ 1,000	\$ -	\$ (1,000)
Food and Medical Supplies	12	66	700	500	(200)
Maintenance Supplies	11,469	1,219	10,000	6,000	(4,000)
Recreation Supplies	6,534	8,376	9,800	6,500	(3,300)
Clothing	3,406	5,929	200	200	-
Memorials and Trophies	7,630	9,993	9,900	9,900	-
Concessions Expense	-	31,088	-	23,254	23,254
Subtotal	29,310	57,235	31,600	46,354	14,754



RECREATION FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
SOFTBALL/BATTING CAGES					
INTRA CITY					
Cost Allocation	\$ -	\$ -	\$ -	\$ 4,984	\$ 4,984
Carryover from Reserves	-	9,108	-	-	-
Subtotal	-	9,108	-	4,984	4,984
Total Division 1735	128,489	178,007	173,212	181,084	7,872

SUPERDAY/TOUR DE PRAIRIE

PAYROLL

Recreation Activities Part Time	\$ -	\$ -	\$ 7,000	\$ -	\$ (7,000)
Overtime	902	4,178	500	-	(500)
Social Security	-	-	574	-	(574)
Workers Compensation	-	-	355	-	(355)
Subtotal	902	4,178	8,429	-	(8,429)

CONTRACTUAL SERVICES

Local Meeting Expense	\$ -	\$ -	\$ 100	\$ -	\$ (100)
Professional Services	2,540	4,625	4,500	200	(4,300)
Advertising	19,523	31,106	15,000	15,100	100
Events and Activities	37,556	27,655	20,000	28,900	8,900
Rental	-	6,375	6,500	8,225	1,725
Subtotal	59,620	69,761	46,100	52,425	6,325

PARTS AND SUPPLIES

Office Supplies	\$ 369	\$ 150	\$ 50	\$ 170	\$ 120
Food and Medical Supplies	3,756	3,536	5,500	1,425	(4,075)
Maintenance Supplies	275	2,255	3,700	490	(3,210)
Recreation Supplies	3,137	6,959	11,800	5,700	(6,100)
Clothing	4,969	5,210	9,500	1,000	(8,500)
Memorials and Trophies	96	641	2,100	360	(1,740)
Subtotal	12,603	18,751	32,650	9,145	(23,505)

CAPITAL

Equipment	\$ -	\$ 500	\$ 500	\$ -	\$ (500)
Carryover from Reserves	-	6,511	-	-	-
Subtotal	-	7,011	500	-	(500)

INTRA CITY

Cost Allocation	-	-	-	1,742	1,742
Subtotal	-	-	-	1,742	1,742

Total Division 1736	73,125	99,701	87,679	63,312	(24,366)
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RECREATION FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CONCESSIONS					
PAYROLL					
Seasonal Concessions	\$ -	\$ -	\$ -	\$ 14,500	\$ 14,500
Overtime	-	-	-	1,500	1,500
Social Security	-	-	-	1,224	1,224
Workers Compensation	-	-	-	744	744
Subtotal	-	-	-	17,968	17,968
INTRA CITY					
Cost Allocation	-	-	-	508	508
Subtotal	-	-	-	508	508
Total Division 1737	-	-	-	18,476	18,476
BOTANIC GARDENS					
PAYROLL					
Temporary/Part Time	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Social Security	-	-	-	1,530	1,530
Workers Compensation	-	-	-	930	930
Subtotal	-	-	-	22,460	22,460
CONTRACTUAL SERVICES					
Credit Card Charges	-	-	-	6,000	6,000
Events and Programming	-	-	-	9,000	9,000
Rental	-	-	-	1,500	1,500
Subtotal	-	-	-	16,500	16,500
PARTS AND SUPPLIES					
Garden Supplies	-	-	-	15,000	15,000
Gift Shop Supplies	-	-	-	25,000	25,000
Botanic Gardens Grab and Go	-	-	-	10,000	10,000
Subtotal	-	-	-	50,000	50,000
INTRA CITY					
Cost Allocation	-	-	-	3,000	3,000
Subtotal	-	-	-	3,000	3,000
Total Division 1760	-	-	-	91,960	91,960
TOTAL	\$ 1,103,370	\$ 1,471,355	\$ 1,337,339	\$ 1,548,033	\$ 210,694



COMMUNITY DEVELOPMENT BLOCK GRANT

REVENUES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
GRANTS					
CDBG Grant	\$ 455,628	\$ 426,635	\$ 506,474	\$ 790,555	\$ 284,081
CDBG Program Income	-	16,404	-	-	-
Subtotal	455,628	443,040	506,474	790,555	284,081
TOTAL	\$ 455,628	\$ 443,040	\$ 506,474	\$ 790,555	\$ 284,081

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CDBG ADMINISTRATION					
PAYROLL					
Community Development Manager	\$ 39,580	\$ 40,004	\$ 40,499	\$ 53,999	\$ 13,500
Health Insurance	11,582	12,538	12,538	18,405	5,867
Social Security	2,879	2,920	2,368	4,131	1,763
State Pension	5,058	5,315	4,215	7,625	3,410
Workers Compensation	168	116	1,465	2,360	894
Longevity Pay	765	765	765	-	(765)
Mileage Allowance	22	34	-	-	-
Life Insurance	36	36	36	48	12
Subtotal	60,089	61,727	61,886	86,567	24,681
CONTRACTUAL SERVICES					
Professional Development	\$ 671	\$ 193	\$ 1,000	\$ 2,000	\$ 1,000
Local Meeting Expense	337	292	350	2,116	1,766
Dues and Subscriptions	836	1,786	1,662	1,662	-
Advertising	478	807	700	1,500	800
Postage and Freight	86	241	200	300	100
Telecommunications	390	480	375	375	-
Subtotal	2,798	3,800	4,287	7,953	3,666
PARTS AND SUPPLIES					
Office Supplies	\$ 1,171	\$ 674	\$ 814	\$ 5,000	\$ 4,186
Subtotal	1,171	674	814	5,000	4,186
INTRA CITY					
Cost Allocation	\$ 13,331	\$ 12,280	\$ 11,089	\$ 21,518	\$ 10,429
Transfer to Other Funds	-	-	1,154	-	(1,154)
Fleet Parts and Fuel	-	-	150	-	(150)
Subtotal	13,331	12,280	12,393	21,518	9,125
Total Division 1925	77,388	78,481	79,380	121,038	41,658



COMMUNITY DEVELOPMENT BLOCK GRANT

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
CDBG GRANTS					
MISCELLANEOUS					
CHA Senior Services	\$ 14,579	\$ -	\$ 8,893	\$ 33,500	\$ 24,607
Cheyenne Ice & Events Center	-	-	-	15,500	15,500
Cheyenne Parks	83,037	292,899	193,201	220,000	26,799
Chey Transit Bus Tokens	15,000	-	-	-	-
CLIMB Wyoming	-	15,000	15,000	-	(15,000)
CHOP	12	-	-	-	-
COMECA	38,292	-	40,000	16,000	(24,000)
Drainage	214,251	3,734	-	-	-
Family Promise	-	-	-	237,267	237,267
H&CD - HAND	385	5,214	-	-	-
Habitat for Humanity	-	7,145	85,000	98,250	13,250
LCCC-Scholarship	535	-	5,000	4,000	(1,000)
NEEDS Inc.	12,500	45,000	40,000	45,000	5,000
NEEDS Facility Upgrades	-	-	40,000	-	(40,000)
Peak Wellness Center	19,800	-	-	-	-
Salvation Army	12,500	-	-	-	-
Blighted Homes Demolition	-	272	-	-	-
Subtotal	410,891	369,264	427,094	669,517	242,423
Total Division 1930	410,891	369,264	427,094	669,517	242,423
TOTAL	\$ 488,279	\$ 447,745	\$ 506,474	\$ 790,555	\$ 284,081



LAW ENFORCEMENT GRANTS FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
GRANTS					
Victim Assistance Grant	\$ 142,854	\$ 177,898	\$ 123,032	\$ 196,278	\$ 73,246
Tobacco Prevention Grant	9,690	5,865	-	-	-
Underage Drinking Grant	22,236	35,326	-	-	-
Highway Safety Grant	58,088	45,847	-	-	-
Violence Against Women Grant	95,508	62,633	-	-	-
Miscellaneous Police Grants	183,420	117,167	48,000	-	(48,000)
Subtotal	511,796	444,736	171,032	196,278	25,246
TRANSFERS					
Transfer from General Fund	\$ -	\$ 101,671	\$ -	\$ -	-
Subtotal	-	101,671	-	-	-
TOTAL	\$ 511,796	\$ 546,407	\$ 171,032	\$ 196,278	\$ 25,246

LAW ENFORCEMENT GRANTS FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
VICTIM'S ASSISTANCE					
PAYROLL					
Operations Manager	\$ 48,457	\$ 48,932	\$ 49,527	\$ 56,160	\$ 6,633
Victim Assistant Staff Advocate	69,638	69,945	68,019	83,200	15,181
Temporary/Part Time	602	8,470	-	-	-
Overtime	6,187	1,285	-	-	-
Health Insurance	17,390	18,814	18,814	20,261	1,447
Social Security	9,309	9,869	9,130	10,661	1,531
State Pension	15,169	15,601	16,255	19,678	3,423
Workers Compensation	3,028	4,997	5,651	6,175	524
Longevity Pay	1,800	1,800	1,800	-	(1,800)
Life Insurance	123	131	138	144	6
Subtotal	171,702	179,844	169,333	196,278	26,945
CONTRACTUAL SERVICES					
Professional Development	\$ 4,845	\$ 950	\$ -	\$ -	\$ -
Advertising	3,080	2,853	-	-	-
Telecommunications	849	781	-	-	-
Victims Assistance	15,160	3,449	-	-	-
Subtotal	23,933	8,034	-	-	-
PARTS AND SUPPLIES					
Office Supplies	\$ 5,053	\$ 1,526	\$ -	\$ -	\$ -
Subtotal	5,053	1,526	-	-	-
INTRA CITY					
Transfer to Other Funds	\$ -	\$ -	\$ 1,699	\$ -	\$ (1,699)
Subtotal	-	-	1,699	-	(1,699)
Total Division 1516	200,688	189,404	171,032	196,278	25,246

TOBACCO PREVENTION

CAPITAL					
Overtime	\$ 6,750	\$ 6,540	\$ -	\$ -	\$ -
Subtotal	6,750	6,540	-	-	-
CONTRACTUAL SERVICES					
Professional Services	\$ 2,280	\$ 2,100	\$ -	\$ -	\$ -
Subtotal	2,280	2,100	-	-	-
Total Division 1518	9,030	8,640	-	-	-



LAW ENFORCEMENT GRANTS FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
UNDERAGE DRINKING					
PAYROLL					
Overtime	\$ 19,283	\$ 23,323	\$ -	\$ -	\$ -
Subtotal	19,283	23,323	-	-	-
CONTRACTUAL SERVICES					
Professional Services	\$ 6,916	\$ 10,752	\$ -	\$ -	\$ -
Subtotal	6,916	10,752	-	-	-
Total Division 1520	26,200	34,075	-	-	-
TASK FORCE - ARRA					
PAYROLL					
Police Officer	\$ 48,555	\$ 30,743	\$ -	\$ -	\$ -
Subtotal	48,555	30,743	-	-	-
Total Division 1521	48,555	30,743	-	-	-
CARI GRANT					
PAYROLL					
Temporary/Part Time	\$ 20,832	\$ 16,023	\$ -	\$ -	\$ -
Overtime	29,179	22,436	-	-	-
Social Security	2,201	1,551	-	-	-
State Pension	2,873	2,022	-	-	-
Police Pension	2,724	1,929	-	-	-
Workers Compensation	1,772	1,980	-	-	-
Subtotal	59,580	45,942	-	-	-
CONTRACTUAL SERVICES					
Professional Services	\$ 35,852	\$ 13,574	\$ -	\$ -	\$ -
Subtotal	35,852	13,574	-	-	-
Total Division 1528	95,432	59,515	-	-	-
MISC. POLICE GRANTS					
MISCELLANEOUS					
Highway Safety Grant	\$ 59,461	\$ 45,061	\$ -	\$ -	\$ -
Alcohol Inspection	13,520	12,740	-	-	-
OJJDP	18,521	-	-	-	-
Bulletproof Vest Program	12,490	19,830	-	-	-
JAG Grant	46,081	21,532	-	-	-
Victim's Assistance - Sam's Club	882	1,278	-	-	-
Highway Safety Mobile Command	38,852	39,501	-	-	-
Police Grants	1,273	15,042	-	-	-
Subtotal	191,081	154,984	-	-	-
Total Division 1530	191,081	154,984	-	-	-
TOTAL	\$ 570,985	\$ 477,361	\$ 171,032	\$ 196,278	\$ 25,246



TRANSPORTATION PLANNING FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTERGOVERNMENTAL REVENUE					
County Subsidy	\$ 35,811	\$ 37,719	\$ 41,373	\$ 42,236	\$ 863
City Subsidy (1% Funds Match)	38,075	37,718	41,373	42,236	\$ 863
Subtotal	73,886	75,438	82,746	84,472	1,726
GRANTS					
Dept Transportation thru WYDOT	\$ 641,722	\$ 717,812	\$ 787,351	\$ 803,770	\$ 16,419
Subtotal	641,722	717,812	787,351	803,770	16,419
TOTAL	\$ 715,608	\$ 793,250	\$ 870,097	\$ 888,242	\$ 18,145



TRANSPORTATION PLANNING FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
PAYROLL					
Director of MPO	\$ 83,563	\$ 84,660	\$ 85,699	\$ 85,699	\$ (0)
GIS Coordinator	58,070	58,725	59,449	64,449	5,000
Senior Staff Engineer	-	20,274	-	-	-
Senior Planner	5,388	38,959	85,020	62,400	(22,620)
Office Manager	-	-	-	48,000	48,000
Planner II	52,592	52,434	52,233	-	(52,233)
Senior Planning Tech	46,487	21,482	59,000	59,000	0
Health Insurance	56,820	58,756	58,756	90,421	31,666
Social Security	18,086	20,410	26,347	24,445	(1,901)
State Pension	31,194	35,970	46,907	45,120	(1,787)
Workers Compensation	8,222	11,193	16,307	14,123	(2,184)
Longevity Pay	3,700	3,130	3,000	-	(3,000)
Life Insurance	199	192	192	240	48
Subtotal	364,321	406,185	492,911	493,898	987
CONTRACTUAL SERVICES					
Professional Development	\$ 6,241	\$ 13,385	\$ 8,000	\$ 8,000	\$ -
Local Meeting Expense	367	227	400	350	(50)
Dues and Subscriptions	110	1,030	1,400	1,400	-
Professional Services	250,567	292,420	284,301	248,309	(35,992)
Advertising	13,965	3,029	9,500	9,500	-
Postage and Freight	61	21	600	500	(100)
Transit Planning Expense	12,674	26,107	20,350	20,350	-
Telecommunications	390	480	1,000	750	(250)
Light, Fuel and Power	-	-	2,700	-	(2,700)
Rental	24,111	27,227	27,000	27,800	800
Maintenance	8,027	9,339	9,050	13,000	3,950
Subtotal	316,514	373,264	364,301	329,959	(34,342)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,605	\$ 3,536	\$ 2,500	\$ 19,000	\$ 16,500
Subtotal	2,605	3,536	2,500	19,000	16,500
CAPITAL					
Equipment	\$ 3,567	\$ 2,343	\$ 4,000	\$ 39,300	\$ 35,300
Subtotal	3,567	2,343	4,000	39,300	35,300
INTRA CITY					
Cost Allocation	\$ 5,798	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	5,385	5,385	-
Fleet Parts and Fuel	500	1,245	1,000	700	(300)
Subtotal	6,298	1,245	6,385	6,085	(300)
TOTAL	\$ 693,305	\$ 786,573	\$ 870,097	\$ 888,242	\$ 18,145



TRANSIT FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTERGOVERNMENTAL REVENUE					
County Subsidy	\$ 81,375	\$ 61,031	\$ 81,375	\$ 83,816	\$ 2,441
Subtotal	81,375	61,031	81,375	83,816	2,441
MISCELLANEOUS					
Miscellaneous Donations	\$ 1,107	\$ 941	\$ 1,000	\$ 1,000	\$ -
Property Sales	-	4,420	-	-	-
Miscellaneous	-	(4)	-	-	-
Program Income	15,000	-	200,000	-	(200,000)
Subtotal	16,107	5,357	201,000	1,000	(200,000)
GRANTS					
State Grants	\$ 3,575	\$ 4,638	\$ 3,889	\$ -	\$ (3,889)
State 5311 Funds	112,290	112,290	112,290	112,290	-
Federal Transportation Grant	1,310,555	981,375	1,376,580	2,357,528	980,948
Transportation Program Income	153,887	155,364	-	90,000	90,000
IIIB Federal Grants	41,558	50,307	45,598	-	(45,598)
Subtotal	1,621,865	1,303,974	1,538,357	2,559,818	1,021,461
TRANSFERS					
Transfers from General Fund	\$ 300,000	\$ 615,275	\$ 300,000	\$ -	\$ (300,000)
Subtotal	300,000	615,275	300,000	-	(300,000)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 311,592	\$ -	\$ (311,592)
Subtotal	-	-	311,592	-	(311,592)
TOTAL	\$ 2,019,347	\$ 1,985,638	\$ 2,432,324	\$ 2,644,634	\$ 212,310



TRANSIT FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Director of Transit	\$ 80,358	\$ 81,407	\$ 82,413	\$ 83,493	\$ 1,080
Transit Operations Assistant	30,285	24,651	-	32,240	32,240
Operations Manager	51,818	3,571	-	-	-
Transit Manager	54,958	59,260	59,990	62,070	2,080
Operations Supervisor	-	66,153	53,208	41,600	(11,608)
Operations Coordinator	-	21,425	42,850	42,850	-
Dispatcher	-	17,140	34,280	34,278	(2)
Mechanic	-	-	-	43,540	43,540
Senior Mechanic	-	-	-	48,216	48,216
Transit Dispatch Supervisor	44,533	44,955	45,512	46,592	1,080
Transit Dispatch Senior Dispatcher	52,378	51,863	35,569	35,360	(209)
Transit Bus Driver	364,636	377,322	371,307	334,642	(36,665)
Custodial Maintenance Tech	-	-	-	35,360	35,360
Temporary/Part Time	321,813	256,496	350,000	290,000	(60,000)
Overtime	2,146	4,455	8,000	8,500	500
Health Insurance	186,850	204,839	197,230	303,270	106,040
Social Security	73,819	76,559	83,231	87,205	3,974
State Pension	89,971	96,636	99,424	121,299	21,875
Workers Compensation	31,780	43,675	51,516	49,683	(1,833)
Longevity Pay	6,980	6,010	4,860	-	(4,860)
Uniform/Tool Allowance	-	-	-	1,200	1,200
Life Insurance	759	757	834	966	132
Subtotal	1,393,084	1,437,174	1,520,225	1,702,365	182,140
CONTRACTUAL SERVICES					
Local Meeting Expense	\$ -	\$ -	\$ 100	\$ 100	\$ -
Dues and Subscriptions	1,131	1,157	1,130	4,000	2,870
Professional Services	39,249	30,783	30,000	30,000	-
Postage and Freight	277	288	600	600	-
Insurance	13,744	16,149	17,000	47,669	30,669
Non-Insured Loss	(3,123)	(16,900)	5,000	10,000	5,000
Telecommunications	5,185	9,707	11,000	11,000	-
Light, Fuel and Power	7,564	7,984	9,000	7,800	(1,200)
Maintenance	4,813	8,047	5,000	5,000	-
Subtotal	68,839	57,216	78,830	116,169	37,339
PARTS AND SUPPLIES					
Office Supplies	\$ 344	\$ 425	\$ 600	\$ 3,000	\$ 2,400
Maintenance Supplies	464	91	800	600	(200)
Clothing	3,350	2,839	3,000	3,000	-
Small Equipment	1,058	6,832	3,000	3,000	-
Subtotal	5,217	10,187	7,400	9,600	2,200



TRANSIT FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CAPITAL					
Furniture and Fixtures	\$ 486	\$ 342	\$ 1,000	\$ 1,000	\$ -
Equipment	200,857	109,463	75,000	84,000	9,000
Motor Vehicles	398,469	-	300,000	300,000	-
Subtotal	599,812	109,805	376,000	385,000	9,000
INTRA CITY					
Cost Allocation	\$ 25,606	\$ -	\$ 50,000	\$ 50,000	\$ -
Fleet Inventory Parts	185,435	136,729	225,000	225,000	-
Fleet Inventory Fuel	115,579	118,983	155,000	155,000	-
Facilities Cleaning Supplies	1,425	517	-	1,500	1,500
Transfer to Other Funds	-	-	17,869	-	(17,869)
Maintenance	-	-	2,000	-	(2,000)
Subtotal	328,045	256,228	449,869	431,500	(18,369)
TOTAL	\$ 2,394,997	\$ 1,870,608	\$ 2,432,324	\$ 2,644,634	\$ 212,310



JUVENILE JUSTICE FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTERGOVERNMENTAL REVENUE					
County Subsidy	\$ 55,835	\$ 66,900	\$ 54,000	\$ 66,850	\$ 12,850
Subtotal	55,835	66,900	54,000	66,850	12,850
INTEREST					
Interest	\$ 3,041	\$ 5,356	\$ 5,000	\$ 5,000	\$ -
Subtotal	3,041	5,356	5,000	5,000	-
MISCELLANEOUS					
Chemical Testing	\$ 7,661	\$ 6,323	\$ 6,500	\$ 5,500	\$ (1,000)
Miscellaneous	\$ -	\$ 775	\$ -	\$ -	\$ -
Subtotal	7,661	7,098	6,500	5,500	(1,000)
GRANTS					
State Grants	\$ 928	\$ -	\$ -	\$ -	\$ -
Subtotal	928	-	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 14,909	\$ 16,375	\$ 1,466
Subtotal	-	-	14,909	16,375	1,466
TOTAL	\$ 67,465	\$ 79,354	\$ 80,409	\$ 93,725	\$ 13,316



JUVENILE JUSTICE FUND

EXPENDITURES

COUNTY	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Probation Officer	\$ 34,833	\$ 37,077	\$ 40,250	\$ 41,425	\$ 1,175
Temporary/Part-Time	-	-	7,000	-	(7,000)
Health Insurance	7,838	8,491	8,491	9,394	903
Social Security	2,722	2,996	3,615	3,169	(446)
State Pension	4,561	5,184	5,482	5,849	367
Workers Compensation	151	217	1,944	1,865	(79)
Life Insurance	42	42	42	48	6
Subtotal	50,148	54,008	66,823	61,750	(5,072)
CONTRACTUAL SERVICES					
Professional Development	\$ 232	\$ -	\$ 500	\$ 500	\$ -
Professional Services	311	-	500	500	-
Subtotal	543	-	1,000	1,000	-
PARTS AND SUPPLIES					
Office Supplies	\$ 6,551	\$ 6,685	\$ 6,000	\$ 6,000	\$ -
Subtotal	6,551	6,685	6,000	6,000	-
INTRA CITY					
Cost Allocation	\$ 1,632	\$ 1,720	\$ 1,600	\$ 1,600	\$ -
Transfer to Other Funds	-	-	761	-	(761)
Fleet Parts and Fuel	681	334	500	400	(100)
Subtotal	2,313	2,054	2,861	2,000	(861)
Total Division 1222	59,554	62,747	76,684	70,750	(5,933)

LARAMIE CO. JUVENILE SERVICES

PAYROLL					
Probation Officer	\$ -	\$ 2,268	\$ -	\$ -	\$ -
Community Services Coordinator	1,668	417	-	-	-
Temporary/Part Time	3,227	1,410	-	9,000	9,000
Social Security	247	108	-	689	689
Workers Compensation	107	64	-	419	419
Subtotal	5,249	4,267	-	10,107	10,107
CONTRACTUAL SERVICES					
Professional Development	\$ 232	\$ -	\$ -	\$ -	\$ -
Telecommunications	549	602	625	660	35
Subtotal	781	602	625	660	35
PARTS AND SUPPLIES					
Office Supplies	\$ 206	\$ 16	\$ 250	\$ 725	\$ 475
Food and Medical Supplies	281	-	250	300	50
Subtotal	488	16	500	1,025	525



JUVENILE JUSTICE FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTRA CITY					
Cost Allocation	\$ -	\$ -	\$ -	\$ 300	\$ 300
Fleet Parts and Fuel	505	794	600	700	100
Subtotal	505	794	600	1,000	400
Total Division 1225	7,022	5,679	1,725	12,792	11,067
DIVERSION/TRANSITIONAL					
PAYROLL					
Court Services Coordinator	\$ 51,358	\$ -	\$ -	\$ -	\$ -
Temporary/Part Time	6,962	7,531	-	8,840	8,840
Social Security	4,530	563	-	676	676
State Pension	6,550	-	-	-	-
Workers Compensation	442	345	-	411	411
Longevity	900	-	-	-	-
Life Insurance	48	-	-	-	-
Subtotal	70,790	8,439	-	9,927	9,927
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 5	\$ -	\$ -	\$ -
Subtotal	-	5	-	-	-
INTRA CITY					
Cost Allocation	\$ 1,997	\$ 233	\$ 2,000	\$ 255	\$ (1,745)
Subtotal	1,997	233	2,000	255	(1,745)
Total Division 1226	72,787	8,677	2,000	10,182	8,182
TOTAL	\$ 139,363	\$ 77,103	\$ 80,409	\$ 93,725	\$ 13,316



SPECIAL FRIENDS FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
MISCELLANEOUS					
Special Events	\$ 6,990	\$ 13,067	\$ 15,000	\$ 15,000	\$ -
Miscellaneous Donations	557	354	100	100	-
Subtotal	7,547	13,421	15,100	15,100	-
GRANTS					
Grants from Agencies and Individuals	\$ 1,000	\$ 8,000	\$ -	\$ -	\$ -
United Way	60,465	59,352	60,000	50,000	(10,000)
Subtotal	61,465	67,352	60,000	50,000	(10,000)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 1,263	\$ 25,089	\$ 23,826
Subtotal	-	-	1,263	25,089	23,826
TOTAL	\$ 69,012	\$ 80,773	\$ 76,363	\$ 90,189	\$ 13,826



SPECIAL FRIENDS FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
YOUTH ALTERNATIVES					
PAYROLL					
Case Manager	\$ 40,467	\$ 40,704	\$ 30,905	\$ 38,567	\$ 7,662
Health Insurance	15,443	16,714	12,145	16,156	4,011
Social Security	2,813	2,866	2,211	2,950	740
State Pension	5,198	5,448	3,240	5,446	2,206
Workers Compensation	172	218	1,126	1,582	456
Longevity	1,080	1,080	810	-	(810)
Life Insurance	48	48	36	42	6
Subtotal	65,222	67,078	50,472	64,744	14,272
CONTRACTUAL SERVICES					
Professional Development	\$ 232	\$ -	\$ 300	\$ 300	\$ -
Professional Services	360	1,391	4,500	4,000	(500)
Telecommunications	533	599	625	625	-
Events and Activities	-	-	150	150	-
Light, Fuel and Power	1,415	1,377	1,200	1,400	200
Subtotal	2,540	3,368	6,775	6,475	(300)
PARTS AND SUPPLIES					
Office Supplies	\$ 89	\$ 290	\$ 150	\$ 150	\$ -
Food and Medical Supplies	-	83	150	100	(50)
Subtotal	89	373	300	250	(50)
INTRA CITY					
Cost Allocation	\$ 2,243	\$ 2,346	\$ 2,562	\$ 2,000	\$ (562)
Transfer to Other Funds	-	-	1,154	-	(1,154)
Fleet Parts and Fuel	12	-	100	20	(80)
Subtotal	2,255	2,346	3,816	2,020	(1,796)
MISCELLANEOUS					
Special Events	\$ 11,482	\$ 11,940	\$ 15,000	\$ 15,000	\$ -
Subtotal	11,482	11,940	15,000	15,000	-
Total Division 1221	81,588	85,105	76,363	88,489	12,126
OUTREACH					
CONTRACTUAL SERVICES					
Professional Services	\$ 439	\$ -	\$ -	\$ -	\$ -
Events and Activities	1,125	450	-	1,700	1,700
Subtotal	1,564	450	-	1,700	1,700
PARTS AND SUPPLIES					
Office Supplies	\$ 1,603	\$ 250	\$ -	\$ -	\$ -
Food and Medical Supplies	305	25	-	-	-
Subtotal	1,908	275	-	-	-
Total Division 1233	3,472	725	-	1,700	1,700
TOTAL	\$ 85,060	\$ 85,830	\$ 76,363	\$ 90,189	\$ 13,826



CAPITAL PROJECT FUNDS

ONE PERCENT SALES TAX FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTERGOVERNMENTAL REVENUE					
One Percent Optional Sales Tax	\$ 14,983,936	\$ 16,335,118	\$ 10,625,000	\$ 10,625,000	\$ -
Subtotal	14,983,936	16,335,118	10,625,000	10,625,000	-
INTEREST					
Interest	\$ 2,512	\$ 116,641	\$ 95,000	\$ 25,000	\$ (70,000)
Gain (Loss) on Investment	217,974	252,293	-	-	-
Change in Fair Market Value	(206,200)	468,867	-	-	-
Subtotal	14,286	837,801	95,000	25,000	(70,000)
MISCELLANEOUS					
Miscellaneous	\$ 42,125	\$ (42,125)	\$ -	\$ -	\$ -
Subtotal	42,125	(42,125)	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 179,926	\$ 383,691	\$ 203,765
Subtotal	-	-	179,926	383,691	203,765
TOTAL	\$15,040,347	\$17,130,794	\$10,899,926	\$11,033,691	\$ 133,765

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
ONE PERCENT ADMINISTRATION					
PAYROLL					
Director of One Percent Projects	\$ 87,919	\$ 14,984	\$ -	\$ -	\$ -
Staff Engineer	10,682	1,805	-	-	-
Deputy City Engineer	8,785	729	-	-	-
Construction Inspector III	-	12,225	54,579	-	(54,579)
1% Construction Inspector I	46,118	46,743	-	95,500	95,500
Project Information Officer	50,310	-	-	-	-
1% Construction Manager	70,358	63,215	63,003	66,000	2,997
Construction Inspector II	120,517	106,722	143,921	164,320	20,399
Engineering Tech I	33,865	-	-	-	-
Secretary	24,322	29,249	31,200	32,239	1,039
Chief Construction Inspector	25,480	30,810	-	-	-
Temporary/Part Time	-	-	10,000	10,000	-
Overtime	2,798	-	5,000	5,000	-
Health Insurance	162,489	95,157	113,724	145,469	31,745
Social Security	35,315	22,492	22,608	28,547	5,940
State Pension	60,543	36,061	40,250	53,977	13,727
Workers Compensation	13,824	12,459	13,993	15,022	1,029
Longevity Pay	5,215	3,474	2,820	-	(2,820)
Uniform Allowance	550	550	550	110	(440)
Life Insurance	423	249	288	336	48
Subtotal	759,513	476,924	501,936	616,521	114,585



ONE PERCENT SALES TAX FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
ONE PERCENT ADMINISTRATION					
CONTRACTUAL SERVICES					
Professional Development	\$ 4,408	\$ 12,201	\$ 15,000	\$ 15,000	\$ -
Local Meeting Expense	-	1,548	2,000	2,000	-
Dues and Subscriptions	4,773	3,980	1,500	1,500	-
Professional Services	45,780	8,426	60,000	60,000	-
Advertising	2,457	3,451	4,000	4,000	-
Postage and Freight	-	-	-	600	600
Insurance	-	-	-	24,970	24,970
Telecommunications	4,455	6,689	12,000	12,000	-
Rental	15,500	12,000	12,000	12,000	-
Maintenance	480	793	1,000	1,000	-
Subtotal	77,852	49,088	107,500	133,070	25,570
PARTS AND SUPPLIES					
Office Supplies	\$ 6,087	\$ 9,752	\$ 7,500	\$ 7,500	\$ -
Food and Medical Supplies	615	750	1,000	1,000	-
Maintenance Supplies	200	2,569	5,000	5,000	-
Clothing	140	2,230	1,000	2,000	1,000
Small Equipment	7,361	369	5,000	5,000	-
Subtotal	14,404	15,670	19,500	20,500	1,000
CAPITAL					
Equipment	\$ 675	\$ 568	\$ 30,000	\$ -	\$ (30,000)
Motor Vehicles	-	-	-	35,000	35,000
Subtotal	675	568	30,000	35,000	5,000
INTRA CITY					
Cost Allocation	\$ 119,170	\$ 117,328	\$ 100,000	\$ 120,000	\$ 20,000
Fleet Inventory Parts	12,168	15,536	40,000	12,600	(27,400)
Transfer to Other Funds	148,700	37,718	10,490		(10,490)
Subtotal	280,038	170,582	150,490	132,600	(17,890)
MISCELLANEOUS					
United Way	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ -
General Discretionary	-	-	5,000	10,500	5,500
Subtotal	10,500	10,500	15,500	21,000	5,500
Total Division 2610	1,142,983	723,332	824,926	958,691	133,765



ONE PERCENT SALES TAX FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
FIRE DEPARTMENT					
CONTRACTURAL SERVICES					
Professional Development	\$ 734	\$ -	\$ -	\$ -	\$ -
Professional Services	155,951	23,729	70,000	70,000	-
Maintenance	58,381	3,139	60,000	60,000	-
Subtotal	215,066	26,868	130,000	130,000	-
PARTS AND SUPPLIES					
Small Equipment	\$ 26,864	\$ 585	\$ 28,250	\$ 28,250	\$ -
Subtotal	26,864	585	28,250	28,250	-
CAPITAL					
Equipment	\$ 27,011	\$ -	\$ 50,000	\$ 50,000	\$ -
Motor Vehicles	202,700	-	100,000	100,000	-
Subtotal	229,711	-	150,000	150,000	-
Total Division 2612	471,641	27,453	308,250	308,250	-

POLICE DEPARTMENT

CAPITAL					
Equipment	\$ 55,069	\$ 504,326	\$ -	\$ -	\$ -
Motor Vehicles	1,064,344	911,282	541,250	541,250	-
Subtotal	1,119,413	1,415,608	541,250	541,250	-
Total Division 2613	1,119,413	1,415,608	541,250	541,250	-

COMMUNITY REC & EVENTS

PAYROLL					
Irrigation Tech	\$ 64,196	\$ 29,322	\$ 35,361	\$ 35,592	\$ 231
Senior Arborist	25,151	-	-	-	-
Arborist I	-	67,659	73,736	81,036	7,300
Overtime	1,018	1,634	-	3,000	3,000
Health Insurance	39,795	35,059	40,285	28,048	(12,237)
Social Security	6,058	7,359	8,346	9,152	806
State Pension	10,594	12,879	14,859	16,891	2,032
Workers Compensation	2,779	4,561	5,166	5,422	256
Life Insurance	104	117	132	126	(6)
Subtotal	149,695	158,591	177,885	179,267	1,382
CONTRACTURAL SERVICES					
Community Forestry	\$ -	\$ 253	\$ -	\$ -	\$ -
Professional Services	26,085	14,409	-	-	-
Maintenance	14,186	54,090	-	-	-
ROW Costs- Grounds & Facilities	9,923	9,280	50,000	50,000	-
ROW Costs - Forestry	959	5,345	50,000	50,000	-
Subtotal	51,153	83,378	100,000	100,000	-



ONE PERCENT SALES TAX FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
COMMUNITY REC & EVENTS					
CAPITAL					
Equipment	\$ 189,633	\$ 233,922	\$ 211,679	\$ 213,983	\$ 2,304
Motor Vehicles	6,284	207,873	-	-	-
Subtotal	195,917	441,795	211,679	213,983	2,304
INTRACITY					
Transfer to Other Funds	\$ -	\$ -	\$ 3,686	\$ -	\$ (3,686)
Subtotal	-	-	3,686	-	(3,686)
Total Division 2614	396,765	683,764	493,250	493,250	(0)

OTHER PROJECTS

CAPITAL					
Human Services	\$ 749,179	\$ 433,500	\$ 250,000	\$ 250,000	\$ -
Energy Efficiency Projects	41,428	118,478	-	-	-
Equipment	155,527	108,475	179,250	179,250	-
Subtotal	946,134	660,454	429,250	429,250	-
MISCELLANEOUS					
Airport	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Economic Development	200,000	200,000	200,000	200,000	-
City/County Health	70,500	70,500	70,500	70,500	-
Cheyenne Animal Shelter	45,000	58,211	22,500	22,500	-
Subtotal	375,500	388,711	353,000	353,000	-
Total Division 2615	1,321,634	1,049,165	782,250	782,250	-

STREET & ALLEY

PAYROLL					
Snow Removal Overtime	\$ 33,035	\$ -	\$ 30,000	\$ 50,000	\$ 20,000
Subtotal	33,035	-	30,000	50,000	20,000

CONTRACTURAL SERVICES

Professional Services	\$ 16,646	\$ 40,804	\$ 60,000	\$ 80,000	\$ 20,000
Emergency Snow Removal	-	17,976	30,000	100,000	70,000
Subtotal	16,646	58,780	90,000	180,000	90,000

PARTS AND SUPPLIES

Street and Traffic Supplies	\$ 70,019	\$ 62,806	\$ 30,000	\$ 50,000	\$ 20,000
Asphalt	230,496	133,691	150,000	150,000	-
Sand and Aggregates	11,444	15,940	25,000	25,000	-
Salt	176,324	399,723	400,000	400,000	-
Subtotal	488,283	612,159	605,000	625,000	20,000



ONE PERCENT SALES TAX FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
STREET & ALLEY					
CAPITAL					
Equipment	\$ 50,171	\$ 502,175	\$ 400,000	\$ 200,000	\$ (200,000)
Motor Vehicles	-	-	-	70,000	70,000
5th Street Over Crow Creek	-	-	1,000,000	-	(1,000,000)
19th Street Rehab Project	28,814	(21,625)	-	-	-
Prairie & Frontier Mall Drive	15,018	19,638	-	-	-
Evers Blvd	91,165	1,697,875	-	-	-
Yellowstone/Dell Range Intersection	-	249,440	-	-	-
East Dell Range Boulevard	-	-	-	1,000,000	1,000,000
Crack Seal	-	-	400,000	-	(400,000)
Miscellaneous Concrete	180,097	235,646	1,000,000	1,000,000	-
Concrete Street Repair	-	-	-	500,000	500,000
Mill and Overlay Projects	2,521,479	743,471	1,000,000	2,000,000	1,000,000
Mill and Overlay Design	53,967	171,541	100,000	50,000	(50,000)
Street Renovation	11,582	-	550,000	500,000	(50,000)
Slurry/Chip/Micro Projects	1,361,114	2,132,945	1,500,000	500,000	(1,000,000)
Subtotal	4,313,407	5,731,107	5,950,000	5,820,000	(130,000)
INTRACITY					
Transfer to Other Funds	\$ -	\$ 7,966	\$ -	-	\$ -
Subtotal	-	7,966	-	-	-
Total Division 2616	4,851,372	6,410,013	6,675,000	6,675,000	-
TRAFFIC DIVISION					
CONTRACTURAL SERVICES					
Professional Services	\$ 306,469	\$ 325,540	\$ 150,000	\$ 150,000	\$ -
Subtotal	306,469	325,540	150,000	150,000	-
PARTS AND SUPPLIES					
Street and Traffic Supplies	\$ 44,506	\$ 21,482	\$ 25,000	\$ 25,000	\$ -
Street and Traffic Paints	50,086	53,201	25,000	25,000	-
Street and Traffic Posts and Signs	32,319	34,303	25,000	25,000	-
Subtotal	126,911	108,986	75,000	75,000	-
CAPITAL					
Equipment	\$ -	\$ 125,727	\$ 150,000	\$ -	\$ (150,000)
Traffic Signals	246,133	789,629	310,000	460,000	150,000
Traffic Controllers	7,444	12,937	20,000	20,000	-
Traffic and Safety Improvements	2,010	17,869	20,000	20,000	-
Subtotal	255,587	946,162	500,000	500,000	-
Total Division 2617	688,967	1,380,688	725,000	725,000	-



ONE PERCENT SALES TAX FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
DRAINAGE DIVISION					
CAPITAL					
Drainage	\$ 120,840	\$ 352,298	\$ 400,000	\$ 400,000	\$ -
Storm Sewer Maintenance	400,000	2,979	150,000	150,000	-
Subtotal	520,840	355,277	550,000	550,000	-
INTRACITY					
Transfer to Other Funds	\$ -	\$ 300,000	\$ -		\$ -
Subtotal	-	300,000	-	-	-
Total Division 2618	520,840	655,277	550,000	550,000	-
TOTAL	\$10,513,615	\$12,345,298	\$10,899,926	\$11,033,691	\$ 133,765



SPECIAL PURPOSE OPTION TAX FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTERGOVERNMENTAL REVENUE					
Special Purpose Option Tax	\$ 10,599,915	\$ 11,212,426	\$ -	\$ 623,535	\$ 623,535
Subtotal	10,599,915	11,212,426	-	623,535	623,535
INTEREST					
Interest	\$ 53,547	\$ 190,739	\$ 150,000	\$ 50,000	\$ (100,000)
Gain (Loss) on Investments	142,070	163,911	140,000	-	(140,000)
Change in Fair Market Value	(133,751)	304,128	-	-	-
Subtotal	61,867	658,778	290,000	50,000	(240,000)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 35,158	\$ -	\$ (35,158)
Miscellaneous Donations	235,967	106,035	-	-	-
Prop Sales-Pat Griffin Park Proceeds	-	107,722	-	-	-
Subtotal	235,967	213,756	35,158	-	(35,158)
TOTAL	\$10,897,749	\$12,084,960	\$ 325,158	\$ 673,535	\$ 348,377



SPECIAL PURPOSE OPTION TAX FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
MUNICIPAL COURT					
CAPITAL					
Buildings	\$ 205,503	\$ 2,658,187	\$ -	\$ -	\$ -
Subtotal	205,503	2,658,187	-	-	-
Total Division 1220	205,503	2,658,187	-	-	-

POLICE

CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ 3,620	\$ -	\$ -	\$ -
Subtotal	-	3,620	-	-	-
CAPITAL					
Furniture and Fixtures	\$ 14,009	\$ 46,095	\$ -	\$ -	\$ -
Buildings	1,735	10,221	-	-	-
Police Communication Equipment	24,257	-	-	-	-
Subtotal	40,001	56,316	-	-	-
Total Division 1540	40,001	59,937	-	-	-

PARKS

INTRA CITY					
Cost Allocation	20,096	24,000	-	-	-
Subtotal	20,096	24,000	-	-	-
Total Division 1750	20,096	24,000	-	-	-

BOTANIC GARDENS

PAYROLL					
Community Relations Manager	\$ 5,214	\$ -	\$ -	\$ -	\$ -
Events Coordinator	39,358	42,762	42,683	42,683	(0)
Interior Operations Coordinator	59,829	45,457	37,088	39,080	1,992
Maintenance Custodian	-	22,952	34,280	30,160	(4,120)
Volunteer Coordinator	-	-	-	42,662	42,662
Horticulture/Operations Supervisor	-	-	-	49,338	49,338
Horticulturist	-	-	-	40,560	40,560
Temporary/Part Time	-	6,774	-	25,000	25,000
Overtime	-	-	-	25,000	25,000
Health Insurance	28,099	32,466	40,282	76,061	35,778
Social Security	7,716	8,432	8,725	22,528	13,803
State Pension	13,079	14,342	15,534	38,051	22,517
Workers Compensation	3,430	5,404	5,400	13,207	7,806
Life Insurance	121	127	132	264	132
Subtotal	156,846	178,717	184,124	444,593	260,469



SPECIAL PURPOSE OPTION TAX FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
BOTANIC GARDENS					
CONTRACTURAL SERVICES					
Professional Services	\$ -	\$ 676	\$ -	\$ 17,500	17,500
Light, Fuel and Power	16	-	-	55,000	55,000
Rental	-	-	-	-	-
Maintenance	6,734	7,503	-	12,500	12,500
Subtotal	6,750	8,179	-	85,000	85,000
PARTS AND SUPPLIES					
Office Supplies	\$ 5,113	\$ 985	\$ -	\$ 2,500	\$ 2,500
Maintenance Supplies	15,364	15,883	-	15,000	15,000
Subtotal	20,476	16,867	-	17,500	17,500
CAPITAL					
Botanic Gardens Construction	\$ 1,996,954	\$ 807,794	\$ -	\$ -	\$ -
Subtotal	1,996,954	807,794	-	-	-
INTRACITY					
Transfer to Other Funds	\$ -	\$ -	\$ 3,686	\$ -	\$ (3,686)
Subtotal	-	-	3,686	-	(3,686)
Total Division 1752	2,181,027	1,011,556	187,810	547,093	359,283

GREENWAY

PAYROLL					
Senior Planner	\$ 32,318	\$ -	\$ -	\$ -	\$ -
Equipment Operator II	32,521	21,668	32,137	32,137	(0)
Maintenance Technician	-	31,992	31,200	31,200	-
Temporary/Part Time	2,210	-	25,000	15,000	(10,000)
Overtime	261	3,211	-	-	-
Health Insurance	17,322	20,759	26,893	29,610	2,717
Social Security	5,006	4,182	6,758	5,993	(765)
State Pension	6,169	7,356	8,627	8,943	317
Workers Compensation	2,232	2,557	4,183	3,469	(714)
Longevity	485	-	-	-	-
Life Insurance	54	74	90	90	-
Subtotal	98,578	91,799	134,888	126,442	(8,446)
CONTRACTUAL SERVICES					
Professional Services	\$ 1,970	\$ 5,022	\$ -	\$ -	\$ -
Subtotal	1,970	5,022	-	-	-
CAPITAL					
Greenway Maintenance	\$ 2,088	\$ 48,089	\$ -	\$ -	\$ -
Greenway Projects	81,872	45,746	-	-	-
Subtotal	83,959	93,835	-	-	-



SPECIAL PURPOSE OPTION TAX FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
GREENWAY					
INTRACITY					
Transfer to Other Funds	\$ -	\$ 211,452	\$ 2,460	\$ -	\$ (2,460)
Subtotal	-	211,452	2,460	-	(2,460)
Total Division 1754	184,507	402,108	137,348	126,442	(10,906)
TRANSPORTATION PLANNING					
CONTRACTUAL SERVICES					
Professional Services	\$ 215,633	\$ 1,842,575	\$ -	\$ -	\$ -
Subtotal	215,633	1,842,575	-	-	-
Total Division 2033	215,633	1,842,575	-	-	-
FLOOD CONTROL					
CAPITAL					
Infrastructure Development	\$ 429,018	\$ 1,021,472	\$ -	\$ -	\$ -
Subtotal	429,018	1,021,472	-	-	-
INTRACITY					
Transfer to Other Funds	\$ -	\$ 1,763,435	\$ -	\$ -	\$ -
Subtotal	-	1,763,435	-	-	-
Total Division 2041	429,018	2,784,907	-	-	-
INFRASTRUCTURE					
CAPITAL					
Infrastructure Development	\$ 3,466	\$ 2,179	\$ -	\$ -	\$ -
Subtotal	3,466	2,179	-	-	-
Total Division 2042	3,466	2,179	-	-	-
GENERAL ACCOUNTS					
INTRACITY					
Transfer to Other Funds	\$ -	\$ 275,000	\$ -	\$ -	\$ -
Subtotal	-	275,000	-	-	-
Total Division 2111	-	275,000	-	-	-
TOTAL	\$ 3,279,252	\$ 9,060,448	\$ 325,158	\$ 673,535	\$ 348,377



YOUTH ACTIVITIES FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
MISCELLANEOUS					
Ropes Course Fees	3,609	2,142	3,000	3,000	-
Subtotal	3,609	2,142	3,000	3,000	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
Subtotal	-	-	15,000	15,000	-
TOTAL	\$ 3,609	\$ 2,142	\$ 18,000	\$ 18,000	\$ -

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Temporary/Part Time	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
Social Security	-	-	-	153	153
Workers Comp	-	-	-	93	93
Subtotal	-	-	-	2,246	2,246
CONTRACTUAL SERVICES					
Professional Services	\$ 5,320	\$ 7,640	\$ 10,000	\$ 7,500	\$ (2,500)
Maintenance	501	-	1,000	1,500	500
Office Supplies	3,116	1,539	1,500	1,279	(221)
Subtotal	8,938	9,179	12,500	10,279	(2,221)
CAPITAL					
Equipment	\$ 996	\$ 1,707	\$ 5,000	\$ 5,000	\$ -
Subtotal	996	1,707	5,000	5,000	-
INTRA CITY					
Cost Allocation	\$ 266	\$ 305	\$ 500	\$ 475	\$ (25)
Subtotal	266	305	500	475	(25)
TOTAL	\$ 10,200	\$ 11,191	\$ 18,000	\$ 18,000	\$ -



GOLF FACILITIES FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CHARGES FOR SERVICES					
Recreation-Golf Memberships	\$ 197,298	\$ 196,875	\$ 200,000	\$ 205,000	\$ 5,000
Subtotal	197,298	196,875	200,000	205,000	5,000
INTEREST					
Interest	\$ -	\$ 2,025	\$ 1,000	\$ 1,000	\$ -
Subtotal	-	2,025	1,000	1,000	-
MISCELLANEOUS					
Miscellaneous	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Subtotal	-	5,000	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ -	\$ 194,000	\$ 194,000
Subtotal	-	-	-	194,000	194,000
TOTAL	\$ 197,298	\$ 203,900	\$ 201,000	\$ 400,000	\$ 199,000

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CONTRACTUAL SERVICES					
Interest on General Fund Loan	\$ -	\$ (58)	\$ -	\$ -	\$ -
Subtotal	-	(58)	-	-	-
CAPITAL					
Equipment	\$ 2,123	\$ 124,564	\$ 100,700	\$ 195,000	\$ 94,300
Landscaping	13,912	-	99,000	200,000	101,000
Subtotal	16,036	124,564	199,700	395,000	195,300
INTRA CITY					
Cost Allocation	\$ 452	\$ 4,350	\$ 1,300	\$ 5,000	\$ 3,700
Subtotal	452	4,350	1,300	5,000	3,700
TOTAL	\$ 16,488	\$ 128,856	\$ 201,000	\$ 400,000	\$ 199,000



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INTERNAL SERVICE FUND

FLEET MAINTENANCE FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CHARGES FOR SERVICES					
Intergovernmental Services - Fuel	\$ 1,273,275	\$ 1,326,507	\$ 1,610,000	\$ 1,310,000	\$ (300,000)
Intergovernmental Services - Parts	1,153,307	1,176,600	1,250,000	1,153,000	(97,000)
Intergovernmental Services - Labor	1,136,243	1,084,859	1,135,000	1,006,000	(129,000)
Intra City Charges	187,945	168,487	145,000	140,000	(5,000)
Subtotal	3,750,769	3,756,453	4,140,000	3,609,000	(531,000)
MISCELLANEOUS					
Property Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	35	-	-	-
Subtotal	-	35	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 182,249	\$ 360,148	\$ 177,899
Subtotal	-	-	182,249	360,148	177,899
TOTAL	\$ 3,750,769	\$ 3,756,488	\$ 4,322,249	\$ 3,969,148	\$ (353,101)



FLEET MAINTENANCE FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Fleet Manager	\$ 69,235	\$ 75,936	\$ 78,832	\$ 78,832	\$ 0
Senior Supervisor	21,018	-	-	-	-
Foreman III	50,077	11,229	107,124	107,124	(0)
Lube Foreman	-	78,134	-	-	-
Office Manager	34,242	-	-	-	-
Operations Coordinator	-	35,980	36,422	36,422	(0)
Welder	38,275	39,763	40,250	40,250	0
Mechanic	292,943	82,640	85,280	42,640	(42,640)
Senior Mechanic	86,235	317,124	337,514	336,096	(1,418)
Mechanic Foreman	-	8,425	-	-	-
Parts Coordinator	41,999	44,915	45,471	45,471	0
Lube Technician	39,022	39,850	40,021	40,021	0
Temporary/Part Time	17,098	11,494	18,500	18,500	-
Overtime	4,442	10,596	8,000	11,000	3,000
Health Insurance	218,931	227,849	223,904	249,820	25,916
Social Security	51,824	56,950	61,677	58,366	(3,311)
State Pension	85,797	98,217	106,200	104,185	(2,014)
Workers Compensation	22,063	32,572	38,175	33,671	(4,504)
Longevity Pay	7,460	8,950	8,820	-	(8,820)
Mileage Allowance	148	299	-	-	-
Tool Allowance	7,650	7,200	9,000	6,600	(2,400)
Life Insurance	697	728	720	720	-
Termination Pay	(3,754)	5,310	-	-	-
Subtotal	1,085,401	1,194,161	1,245,909	1,209,719	(36,190)
CONTRACTUAL SERVICES					
Professional Development	\$ 3,310	\$ 4,563	\$ 11,500	\$ 11,500	\$ -
Dues and Subscriptions	4,534	6,473	10,000	10,000	-
Professional Services	44,665	27,240	49,000	70,880	21,880
Insurance	-	-	-	34,049	34,049
Telecommunications	2,551	2,592	3,000	3,000	-
Light, Fuel and Power	35,958	39,946	38,000	38,000	-
Maintenance	235,979	202,601	240,000	240,000	-
Subtotal	326,997	283,415	351,500	407,429	55,929
PARTS AND SUPPLIES					
Office Supplies	\$ 2,657	\$ 1,159	\$ 3,000	\$ 3,000	\$ -
Food and Medical Supplies	599	487	600	600	-
Maintenance Supplies	381	776	1,000	1,000	-
Petroleum Products	2,439	1,318	3,000	3,000	-
Clothing	1,903	963	2,200	5,500	3,300
Small Equipment	12,274	12,821	14,500	14,500	-
Non Inventory Tires	66,064	82,378	100,000	100,000	-
Non Inventory Parts	484,051	439,659	500,000	500,000	-
Subtotal	570,368	539,563	624,300	627,600	3,300



FLEET MAINTENANCE FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTRA CITY					
Cost Allocation	\$ 101,210	\$ 104,910	\$ 110,000	\$ 110,000	\$ -
Fleet Inventory Parts	344,176	362,192	400,000	338,100	(61,900)
Fleet Inventory Fuel	1,256,398	1,179,610	1,450,000	1,246,700	(203,300)
Fleet Parts and Fuel	45,653	25,382	50,000	29,600	(20,400)
Transfer to Other Funds	-	-	20,540	-	(20,540)
Depreciation	64,376	62,575	70,000	-	(70,000)
Subtotal	1,811,813	1,734,668	2,100,540	1,724,400	(376,140)
TOTAL	\$ 3,794,578	\$ 3,751,807	\$ 4,322,249	\$ 3,969,148	\$ (353,101)



ENTERPRISE FUNDS

SOLID WASTE FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CHARGES FOR SERVICES					
Refuse Removal	\$ 14,264,731	\$ 14,956,369	\$ 15,954,853	\$ 8,181,115	\$ (7,773,738)
Landfill	256,758	272,819	300,000	256,367	(43,633)
Special Pickups	692,940	405,256	900,000	450,000	(450,000)
Transfer Station	311,621	337,171	350,000	244,285	(105,715)
Freon Removal	785	759	-	-	-
Hazardous Waste	574	3,845	-	-	-
Compost Fees	130,915	109,321	150,000	1,487,534	1,337,534
Recycling	19,894	1,794	30,000	29,736	(264)
Roll Off Revenue	-	218,166	-	881,429	881,429
1.5 CU Dumpsters	-	49,315	-	3,879,805	3,879,805
Front Load Containers	-	54,606	-	2,686,793	2,686,793
Subtotal	15,678,218	16,409,421	17,684,853	18,097,064	412,211
INTEREST					
Interest	\$ 226	\$ 398	\$ 300	\$ 25,000	\$ 24,700
Gain (Loss) on Investments	161,427	190,614	175,000	10,000	(165,000)
Gain (Loss) on Disposal Assets	-	(547,702)	-	-	-
Change in Fair Market Value	(157,317)	357,715	-	-	-
Subtotal	4,335	1,024	175,300	35,000	(140,300)
MISCELLANEOUS					
Miscellaneous Rentals and Leases	\$ 155,652	\$ 195,436	\$ 155,000	\$ 195,000	\$ 40,000
Miscellaneous	119	5,443	150	500	350
Subtotal	155,771	200,879	155,150	195,500	40,350
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ -	\$ 8,236,912	\$ 8,236,912
Subtotal	-	-	-	8,236,912	8,236,912
TOTAL	\$15,838,324	\$16,611,324	\$18,015,303	\$26,564,476	\$ 8,549,173



SOLID WASTE FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
SANITATION					
PAYROLL					
Transfer Station Manager	\$ -	\$ -	\$ -	\$ 88,000	\$ 88,000
Transfer Station Supervisor	74,493	82,137	86,157	80,000	(6,157)
Operations Manager	-	27,035	-	-	-
Deputy Director of Public Works	-	30,564	-	-	-
Mechanic Foreman	47,204	67,392	55,640	55,640	-
Collection Foreman III	63,609	-	-	-	-
Foreman III	46,044	23,341	-	-	-
Foreman I	39,772	16,119	-	-	-
Foreman	-	123,035	178,762	164,303	(14,459)
Administrative Assistant	-	-	-	87,358	87,358
Operations Specialist	-	29,335	35,361	35,361	-
Executive Assistant	32,376	-	89,984	-	(89,984)
Safety Coordinator	41,892	43,995	45,387	-	(45,387)
Senior Driver	1,052,096	660,214	1,115,002	1,093,255	(21,747)
Semi Driver	-	513,126	109,681	144,435	34,754
Driver	-	258,874	301,352	272,631	(28,721)
Equipment Operator II	211,249	47,616	-	-	-
Mechanic	-	21,320	42,640	42,640	-
Senior Mechanic	-	12,752	46,800	46,800	-
Sanitation Worker	509,585	281,878	246,358	281,425	35,067
Secretary	92,410	66,996	-	-	-
Transfer Station Attendent	-	10,420	29,995	29,995	-
Network Systems Technician	-	-	55,000	45,759	(9,241)
Temporary/Part Time	-	-	25,000	17,500	(7,500)
Overtime	250,537	248,491	250,000	250,000	-
Health Insurance	862,972	892,176	957,509	1,082,138	124,629
Social Security	180,354	190,701	209,743	212,012	2,269
State Pension	104,187	129,358	335,970	395,267	59,297
Workers Compensation	78,092	107,622	127,305	121,057	(6,248)
Longevity Pay	27,720	29,525	28,620	-	(28,620)
Specialty Pay	-	-	-	34,500	34,500
Mileage Allowance	831	1,056	1,000	1,500	500
Tool Allowance	450	1,600	1,800	1,800	-
Life Insurance	2,670	2,699	2,766	2,898	132
Pension Expense (GASB 68)	149,715	653,883	-	-	-
Termination Pay	44,362	(11,381)	-	-	-
Subtotal	3,912,622	4,561,877	4,377,832	4,586,274	208,442



SOLID WASTE FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
SANITATION					
CONTRACTUAL SERVICES					
Professional Development	\$ 5,759	\$ 6,144	\$ 9,500	\$ 9,500	\$ -
Professional Services	59,494	255,007	275,000	365,000	90,000
Advertising	2,211	2,583	2,000	5,000	3,000
Postage and Freight	-	-	-	12,000	12,000
Insurance	-	-	-	140,738	140,738
Non-Insured Loss	831	2,573	2,000	1,500	(500)
Telecommunications	12,361	4,399	6,000	78,500	72,500
Light, Fuel and Power	130,676	110,675	200,000	120,700	(79,300)
Maintenance	35,819	46,773	30,000	50,000	20,000
Subtotal	247,152	428,154	524,500	782,938	258,438
PARTS AND SUPPLIES					
Office Supplies	\$ 12,501	\$ 11,870	\$ 10,000	\$ 15,000	\$ 5,000
Food and Medical Supplies	1,448	1,326	2,000	2,500	500
Maintenance Supplies	21,579	21,958	22,000	30,000	8,000
Clothing	31,103	33,242	36,000	60,000	24,000
Small Equipment	126,608	472,952	200,000	500,000	300,000
Subtotal	193,239	541,347	270,000	607,500	337,500
CAPITAL					
Equipment	\$ -	\$ (652,003)	\$ 1,600,000	\$ 1,000,000	\$ (600,000)
Improvements	-	-	-	100,000	100,000
	-	(652,003)	1,600,000	1,100,000	(500,000)
INTRA CITY					
Cost Allocation	\$ 231,556	\$ 248,336	\$ 250,000	\$ 250,000	\$ -
Fleet Parts and Fuel	1,496,791	1,559,105	1,500,000	1,539,253	39,253
Transfer to General Fund	808,000	748,000	700,000	2,327,371	1,627,371
Transfer to Other Funds	-	-	88,181	-	(88,181)
Depreciation	1,055,129	1,236,977	1,000,000	1,518,217	518,217
To Reserves	-	-	3,185,332	-	(3,185,332)
Subtotal	3,591,476	3,792,418	6,723,513	5,634,841	(1,088,671)
Total Division 1417	7,944,489	8,671,793	13,495,845	12,711,554	(784,291)
EQUIPMENT REPLACEMENT					
CONTRACTUAL SERVICES					
Loan and Bond Payment	\$ -	\$ (757)	\$ 644,650	\$ 1,154,327	\$ 509,677
Interest Expense	110,806	90,180	70,516	53,580	(16,936)
Uncollectible Accounts	-	93,818	-	-	-
Subtotal	110,806	183,242	715,166	1,207,907	492,741
CAPITAL					
Equipment Acquired through Lease	\$ (50,000)	\$ -	\$ -	\$ -	\$ -
Subtotal	(50,000)	-	-	-	-
Total Division 1420/1421	60,806	183,242	715,166	1,207,907	492,741



SOLID WASTE FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
SOLID WASTE DISPOSAL FACILITY					
CONTRACTUAL SERVICES					
Professional Services	\$ 66,045	\$ (66,045)	\$ -	\$ -	\$ -
Subtotal	66,045	(66,045)	-	-	-
Total Division 1422	66,045	(66,045)	-	-	-

RECYCLING

PAYROLL					
Foreman	\$ 44,134	\$ 60,557	\$ 48,362	\$ 49,920	\$ 1,558
Foreman I	43,037	18,189	-	-	-
Heavy Equipment Operator	33,884	14,394	-	36,921	36,921
Sanitation Worker	52,167	52,992	-	-	-
Compost Office Attendent	-	-	33,219	33,219	-
Environmental Technician	39,502	39,825	40,312	40,312	-
Senior Heavy Equipment Operator	-	14,674	36,921	-	(36,921)
Equipment Operator III	-	6,731	-	-	-
Temporary/Part Time	6,386	-	-	-	-
Overtime	11,807	6,956	7,500	7,500	-
Health Insurance	76,450	72,203	50,676	55,220	4,544
Social Security	16,956	16,059	12,792	12,934	142
State Pension	28,416	28,315	21,753	23,873	2,120
Workers Compensation	7,668	10,159	7,918	7,558	(360)
Longevity Pay	2,505	2,280	900	-	(900)
Specialty Pay	-	-	-	1,200	1,200
Life Insurance	253	235	186	180	(6)
Subtotal	363,165	343,568	260,539	268,838	8,299
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 250	\$ -	\$ 500	\$ 500	\$ -
Postage and Freight	-	-	-	500	500
Insurance	-	-	-	9,080	9,080
Professional Services	261,935	447,632	750,000	900,000	150,000
Subtotal	262,185	447,632	750,500	910,080	159,580
PARTS AND SUPPLIES					
Office Supplies	\$ 599	\$ 682	\$ 1,800	\$ 1,800	\$ -
Maintenance Supplies	19,430	5,856	55,000	10,000	(45,000)
Clothing	429	494	650	2,200	1,550
Subtotal	20,457	7,032	57,450	14,000	(43,450)
CAPITAL					
Equipment	\$ 4,702	\$ -	\$ -	\$ 80,000	\$ 80,000
Subtotal	4,702	-	-	80,000	80,000



SOLID WASTE FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
RECYCLING					
INTRACITY					
Cost Allocation	\$ 18,641	\$ 21,359	\$ 20,000	\$ 36,858	\$ 16,858
Fleet Parts and Fuel	34,335	33,980	45,000	35,832	(9,168)
Transfer to Other Funds	-	-	4,624	-	(4,624)
Depreciation	6,709	6,709	6,000	6,700	700
Subtotal	59,685	62,048	75,624	79,390	3,766
Total Division 1423	710,193	860,279	1,144,113	1,352,307	208,194

LANDFILL

PAYROLL					
Landfill Manager	\$ 66,377	\$ 73,155	\$ 77,088	\$ 72,000	\$ (5,088)
Director of One Percent Projects	30,682	56,991	-	-	-
Staff Engineer	-	-	62,839	58,961	(3,878)
Deputy Director of Public Works	2,475	7,726	46,355	92,709	46,354
Operations Manager	-	-	-	13,260	13,260
Landfill Supervisor	43,662	21,990	-	57,280	57,280
Senior Landfill Worker	-	2,882	-	-	-
Equipment Operator III	39,581	25,319	-	-	-
Heavy Equipment Operator	64,067	27,414	198,169	161,615	(36,554)
Sanitation Worker	51,887	-	-	-	-
Landfill Attendant	44,507	45,521	44,148	44,148	-
Landfill Worker	-	39,124	87,360	99,840	12,480
Senior Heavy Equipment Operator	-	93,772	-	-	-
Labor	38,481	2,427	-	-	-
Temporary/Part Time	18,631	17,160	24,000	25,000	1,000
Overtime	24,408	21,106	30,000	30,000	-
Health Insurance	83,382	91,319	148,042	190,889	42,847
Social Security	31,498	32,626	41,972	50,782	8,809
State Pension	51,091	54,402	67,372	85,964	18,592
Workers Compensation	11,736	15,483	25,979	29,343	3,364
Longevity Pay	1,691	2,165	2,070	-	(2,070)
Specialty Pay	-	16,550	-	9,000	9,000
Mileage Allowance	-	-	-	-	-
Life Insurance	436	407	540	570	30
Subtotal	604,592	647,538	855,934	1,021,361	165,427



SOLID WASTE FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
LANDFILL					
CONTRACTUAL SERVICES					
Professional Development	\$ 4,347	\$ 9,085	\$ 15,000	\$ 15,000	\$ -
Local Meeting Expense	-	-	1,000	2,500	1,500
Dues and Subscriptions	1,021	791	1,500	2,000	500
Professional Services	165,958	187,083	750,000	400,000	(350,000)
Printing	-	-	500	500	-
Advertising	575	266	1,000	1,000	-
Postage and Freight	-	-	-	500	500
Insurance	-	-	-	27,807	27,807
Telecommunications	3,300	3,380	5,000	5,000	-
Rental	-	-	10,000	10,000	-
Maintenance	3,573	10,936	75,000	75,000	-
Subtotal	178,774	211,541	859,000	539,307	(319,693)
PARTS AND SUPPLIES					
Office Supplies	\$ 1,193	\$ 442	\$ 1,500	\$ 1,500	\$ -
Food and Medical Supplies	-	572	1,000	1,000	-
Maintenance Supplies	26,729	21,010	30,000	30,000	-
Petroleum Products	5,254	6,537	10,000	10,000	-
Clothing	1,144	1,787	2,500	6,000	3,500
Small Equipment	2,464	-	15,000	40,000	25,000
Subtotal	36,784	30,349	60,000	88,500	28,500
CAPITAL					
Landfill Closure Exp/Reserve	\$ (1,869,314)	\$ (3,241,684)	\$ -	\$ -	\$ -
Equipment	-	-	-	550,000	550,000
Improvements	-	-	-	8,100,000	8,100,000
Subtotal	(1,869,314)	(3,241,684)	-	8,650,000	8,650,000
INTRA CITY					
Cost Allocation	\$ 33,100	\$ 44,842	\$ 40,000	\$ 200,000	\$ 160,000
Fleet Parts and Fuel	255,691	284,967	300,000	271,633	(28,367)
Transfer to Other Funds	-	-	13,559	-	(13,559)
Depreciation	270,527	269,964	270,000	270,000	-
Subtotal	559,318	599,773	623,559	741,633	118,074
Total Division 1424	(489,847)	(1,752,484)	2,398,493	11,040,801	8,642,308



SOLID WASTE FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
BELVOIR RANCH					
PAYROLL					
Ranch Manager	\$ 38,188	\$ 42,020	\$ 41,789	\$ 47,008	\$ 5,219
Temporary/Part Time	6,108	3,504	-	-	-
Overtime	7,795	9,015	8,000	9,000	1,000
Health Insurance	7,838	8,491	8,491	9,349	858
Social Security	3,983	4,028	3,878	4,285	407
State Pension	6,056	6,683	5,814	7,908	2,094
Workers Compensation	1,765	2,618	2,400	2,557	157
Longevity Pay	900	930	900	-	(900)
Uniform Allowance	110	110	110	-	(110)
Life Insurance	42	42	42	42	-
Subtotal	72,785	77,441	71,424	80,150	8,726
CONTRACTUAL SERVICES					
Professional Services	\$ 19,985	\$ 36,652	\$ 45,000	\$ 45,000	\$ -
Licenses and Fees	13,790	10,877	15,000	15,000	-
Property Tax	13,875	14,255	15,000	18,000	3,000
Postage and Freight	-	-	-	50	50
Insurance	-	-	-	2,270	2,270
Telecommunications	409	376	500	500	-
Light, Fuel and Power	15,705	18,536	16,000	17,200	1,200
Subtotal	63,764	80,695	91,500	98,020	6,520
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 28,970	\$ 31,655	\$ 30,000	\$ 40,000	\$ 10,000
Subtotal	28,970	31,655	30,000	40,000	10,000
CAPITAL					
Equipment	\$ -	\$ -	\$ 35,000	\$ 5,000	\$ (30,000)
Subtotal	-	-	35,000	5,000	(30,000)
INTRA CITY					
Cost Allocation	\$ 4,780	\$ 4,696	\$ 6,000	\$ 6,000	\$ -
Fleet Parts and Fuel	19,976	15,297	21,500	18,238	(3,262)
Transfer to Other Funds	-	-	762	-	(762)
Depreciation	5,526	4,567	5,500	4,500	(1,000)
Subtotal	30,283	24,561	33,762	28,738	(5,024)
Total Division 1425	195,801	214,351	261,686	251,907	(9,779)
TOTAL	\$ 8,487,487	\$ 8,111,137	\$18,015,303	\$26,564,476	\$ 8,549,174



CIVIC CENTER FUND

REVENUES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CHARGES FOR SERVICES					
Civic Center Exhibits	\$ 336	\$ 374	\$ 1,000	\$ 375	\$ (625)
Civic Center Ticket Sales	835,276	1,575,041	1,889,500	1,503,488	(386,012)
Civic Center Promotional Sales	9,262	2,468	10,000	11,000	1,000
Civic Center Concessions	597	38,599	65,000	53,500	(11,500)
Civic Center Labor	52,302	4,317	67,000	25,000	(42,000)
Civic Center - Vendor Lobby Fee	-	1,760	-	2,000	2,000
Postage and Freight	4,262	-	-	-	-
Malt Beverage Sales	-	35,063	60,000	44,000	(16,000)
Advertising Fees	-	42,050	-	21,000	21,000
Subtotal	902,036	1,699,671	2,092,500	1,660,363	(432,137)
MISCELLANEOUS					
Civic Center Utility Surcharge	\$ 4,959	\$ 830	\$ 7,000	\$ -	\$ (7,000)
Civic Center Seat Surcharge	-	-	8,750	-	(8,750)
Loss on Subsidies	(16,889)	-	-	-	-
Civic Center Capital Improvement Tici	19,678	43,323	30,000	-	(30,000)
Civic Center Rentals	50,256	54,437	74,999	-	(74,999)
Arts Access Donations	-	3,016	15,000	-	(15,000)
Miscellaneous Donations	-	-	-	65,000	65,000
Miscellaneous	43,519	70,380	-	60,000	60,000
Subtotal	101,523	171,986	135,749	125,000	(10,749)
TRANSFERS					
Transfers from General Fund	\$ 160,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
Subtotal	160,000	120,000	120,000	120,000	-
TOTAL	\$ 1,163,559	\$ 1,991,657	\$ 2,348,249	\$ 1,905,363	\$ (442,886)



CIVIC CENTER FUND

EXPENDITURES

	2018	2019	2020	2021	\$ Change
	Actuals	Actuals	Adopted Budget	Adopted Budget	from 2020 to 2021
PAYROLL					
Director of Civic Center	\$ 45,296	\$ 61,049	\$ 63,860	\$ 63,860	\$ (0)
Administrative Assistant	40,100	-	-	-	-
Office Manager	-	36,657	39,688	-	(39,688)
Box Office Manager	51,838	-	45,000	45,000	-
Assistant Technical Manager	24,574	1,911	50,000	51,000	1,000
Civic Center Technical Director	53,679	59,424	61,000	61,000	(0)
Concessions Staff	-	-	-	19,500	19,500
Temporary/Part Time	87,419	218,711	200,000	193,500	(6,500)
Overtime	515	11,171	-	1,000	1,000
Health Insurance	50,356	15,276	63,994	35,156	(28,838)
Social Security	22,965	29,759	35,215	33,267	(1,948)
State Pension	20,117	21,642	35,457	31,185	(4,271)
Workers Compensation	6,605	14,690	21,797	19,995	(1,802)
Longevity Pay	1,910	715	780	-	(780)
Life Insurance	144	125	228	180	(48)
Termination Pay	(24,432)	10,541	-	-	-
Subtotal	381,087	481,671	617,019	554,643	(62,376)
CONTRACTUAL SERVICES					
Professional Development	\$ 4,320	\$ 1,988	\$ 2,500	\$ -	\$ (2,500)
Local Meeting Expense	-	-	100	-	(100)
Dues and Subscriptions	733	231	1,330	20,000	18,670
Professional Services	58,670	158,169	135,000	65,000	(70,000)
Licenses and Fees	496	-	-	-	-
Credit Card Charges	28,893	13,320	-	50,000	50,000
Advertising	61,302	254,314	186,000	156,960	(29,040)
Postage and Freight	849	874	1,500	200	(1,300)
Events and Activities	528,871	1,420,314	955,000	573,000	(382,000)
Telecommunications	2,754	2,854	4,200	4,000	(200)
Light, Fuel and Power	88,903	89,144	77,250	89,100	11,850
Rental	63,134	55,365	150,000	123,500	(26,500)
Maintenance	19,094	15,990	20,000	22,210	2,210
Uncollectible Accounts	-	2,000	-	-	-
Subtotal	858,019	2,014,562	1,532,880	1,103,970	(428,910)
PARTS AND SUPPLIES					
Office Supplies	\$ 4,513	\$ 4,542	\$ 5,500	\$ 4,750	\$ (750)
Food and Medical Supplies	8,786	18,257	38,500	50,000	11,500
Maintenance Supplies	8,371	9,747	7,500	7,500	-
Civic Center - Tollerton Trust/Donatio	-	195	-	-	-
Concessions Expense	-	14,090	-	6,500	6,500
Malt Beverage Expense	-	9,985	-	7,150	7,150
Small Equipment	4,626	7,698	15,000	15,000	-
Subtotal	26,295	64,512	66,500	90,900	24,400



CIVIC CENTER FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CAPITAL					
Civic Center - Capital Improvement	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Subtotal	-	-	-	20,000	20,000
INTRA CITY					
Fleet Parts Inventory and Fuel	\$ 674	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	5,850	5,850	-
Building Housekeeping	17,748	18,329	25,000	25,000	-
Subtotal	18,422	18,329	30,850	30,850	-
MISCELLANEOUS					
Depreciation	\$ 101,011	\$ 104,221	\$ 101,000	\$ 105,000	\$ 4,000
Subtotal	101,011	104,221	101,000	105,000	4,000
TOTAL	\$ 1,384,835	\$ 2,683,295	\$ 2,348,249	\$ 1,905,363	\$ (442,886)



ICE & EVENTS CENTER FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
CHARGES FOR SERVICES					
Ice Center Concessions	\$ 52,735	\$ 51,747	\$ 65,000	\$ 50,000	\$ (15,000)
Ice Rental	99,970	101,566	164,503	159,474	(5,029)
Public Hockey	37,895	4,689	12,000	6,000	(6,000)
Adult Hockey	21,172	23,898	35,000	28,000	(7,000)
Youth Hockey	7,201	12,440	15,000	15,000	-
Skate Rental Income	3,330	7,828	9,000	9,130	130
Open Skate	33,034	37,077	60,000	60,000	-
Learn to Skate	12,549	5,915	8,000	7,000	(1,000)
Skate Sharpening	1,843	3,354	4,000	4,000	-
Ice Center Birthday Parties	17,580	38,809	25,000	35,000	10,000
Ice Center Special Events	40,407	92,785	50,000	102,000	52,000
Ice Center Advertising	9,024	10,970	30,000	13,000	(17,000)
Ice Center Vending	2,956	10,055	7,000	12,000	5,000
Ice Center Laser Tag	20,895	27,092	25,000	30,000	5,000
Ice Center Miniature Golf	30,038	44,895	50,000	45,000	(5,000)
Ice Center Merchandise	2,706	2,927	5,000	3,000	(2,000)
Ice Center Room Rental	4,856	1,015	3,000	1,500	(1,500)
Ice Center Curling Revenue	912	-	-	4,000	4,000
Ice Center Bumper Cars	15	25,520	30,000	25,000	(5,000)
Ice Center Hockey Ticket Sales Revenue	-	3,068	3,000	-	(3,000)
Ice Center Miscellaneous Activities	1,794	285	2,000	300	(1,700)
Subtotal	400,912	505,936	602,503	609,404	6,901
MISCELLANEOUS					
Miscellaneous	\$ 363	\$ (182)	\$ 3,000	\$ 2,000	\$ (1,000)
Gain (Loss) on Disposal of Assets	-	(600)	-	-	-
Subtotal	363	(782)	3,000	2,000	(1,000)
TRANSFERS					
Transfers from Other Funds	\$ 148,700	\$ -	\$ -	\$ -	\$ -
Transfers from General Fund	80,000	80,000	80,000	80,000	-
Subtotal	228,700	80,000	80,000	80,000	-
TOTAL	\$ 629,974	\$ 585,154	\$ 685,503	\$ 691,404	\$ 5,901



ICE & EVENTS CENTER FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
PAYROLL					
Ice & Events Coordinator	\$ 61,614	\$ 63,365	\$ 64,150	\$ 64,150	\$ 0
Foreman I	37,324	12,272	37,920	46,545	8,625
Foreman	-	25,619	-	-	-
Recreation Program Specialist	38,230	42,159	42,683	-	(42,683)
Maintenance Tech	26,877	23,230	32,136	30,955	(1,181)
Ice Rink Supervisors	58,079	35,388	45,000	35,000	(10,000)
Temporary/Part Time	41,891	60,633	65,000	52,000	(13,000)
Overtime	5,266	2,821	2,500	3,500	1,000
Health Insurance	34,181	32,974	40,765	35,335	(5,430)
Social Security	20,126	20,062	22,138	17,759	(4,379)
State Pension	20,075	21,737	24,092	20,001	(4,091)
Workers Compensation	8,490	11,208	13,703	10,526	(3,176)
Longevity Pay	195	-	-	-	-
Life Insurance	159	164	180	132	(48)
Termination Pay	(1,219)	6,933	-	-	-
Subtotal	351,288	358,564	390,267	315,904	(74,363)
CONTRACTUAL SERVICES					
Professional Development	\$ 4,035	\$ 3,544	\$ 4,500	\$ -	\$ (4,500)
Dues and Subscriptions	414	926	1,000	1,000	-
Professional Services	12,786	10,003	15,000	10,000	(5,000)
Licenses and Fees	57	258	1,200	1,000	(200)
Credit Card Charges	5,287	8,097	4,800	8,000	3,200
Advertising	4,960	-	-	-	-
Postage and Freight	-	-	-	600	600
Events and Activities	3,200	249	1,250	-	(1,250)
Telecommunications	3,281	3,275	3,000	3,300	300
Light, Fuel and Power	115,307	103,898	115,000	109,700	(5,300)
Maintenance	45,534	35,233	40,000	35,000	(5,000)
Subtotal	194,860	165,484	185,750	168,600	(17,150)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,761	\$ 826	\$ 2,000	\$ 1,000	\$ (1,000)
Food and Medical Supplies	-	-	-	-	-
Maintenance Supplies	14,931	9,336	18,000	11,000	(7,000)
Small Equipment	3,483	2,533	3,000	2,000	(1,000)
Subtotal	21,175	12,695	23,000	14,000	(9,000)



ICE & EVENTS CENTER FUND

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
COST OF GOODS SOLD					
Cost of Adult Hockey	\$ 8,941	\$ 10,390	\$ 10,000	\$ 6,000	\$ (4,000)
Cost of Hockey Lessons	979	1,781	3,000	3,000	-
Cost of Learn to Skate	695	792	900	900	-
Cost of Skate Sharpening	-	1,345	1,400	1,400	-
Cost of Birthday Parties	4,997	6,775	8,000	6,000	(2,000)
Cost of Special Events	5,590	22,369	18,000	12,000	(6,000)
Cost of Promoter Proceeds	-	-	-	-	-
Concessions Expense	30,213	26,817	30,000	25,000	(5,000)
Laser Tag Expense	500	977	3,000	2,000	(1,000)
Miniature Golf Expense	1,933	417	1,500	1,500	-
Merchandise Expense	856	2,372	4,000	3,000	(1,000)
Bumper Car Expense	-	1,557	-	2,000	2,000
Hockey Ticket Sales Expense	-	30	-	-	-
Subtotal	54,703	75,623	79,800	62,800	(17,000)
INTRA CITY					
Fleet Parts and Fuel	2,486	2,816	3,000	2,100	(900)
Transfer to Other Funds	-	-	3,686	-	(3,686)
Subtotal	2,486	2,816	6,686	2,100	(4,586)
MISCELLANEOUS					
Depreciation	\$ 121,000	\$ 127,897	\$ -	\$ 128,000	\$ 128,000
Subtotal	121,000	127,897	-	128,000	128,000
TOTAL	\$ 745,512	\$ 743,078	\$ 685,503	\$ 691,404	\$ 5,901



PERMANENT FUND



PERMANENT FUND

REVENUE

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
INTEREST					
Interest	\$ 8,530	\$ 15,024	\$ 2,000	\$ 5,000	\$ 3,000
Subtotal	8,530	15,024	2,000	5,000	3,000
MISCELLANEOUS					
Cemetery Lots	\$ 22,375	\$ 20,710	\$ -	\$ -	\$ -
Subtotal	22,375	20,710	-	-	-
TOTAL REVENUES	\$ 30,905	\$ 35,734	\$ 2,000	\$ 5,000	\$ 3,000

EXPENDITURES

	2018 Actuals	2019 Actuals	2020 Adopted Budget	2021 Adopted Budget	\$ Change from 2020 to 2021
MISCELLANEOUS					
Transfer to Other Funds	\$ 8,350	\$ 15,024	\$ 2,000	\$ 5,000	\$ 3,000
Subtotal	8,350	15,024	2,000	5,000	3,000
TOTAL EXPENDITURES	\$ 8,350	\$ 15,024	\$ 2,000	\$ 5,000	\$ 3,000

