

APPROVED

ANNUAL BUDGET

CITY OF CHEYENNE

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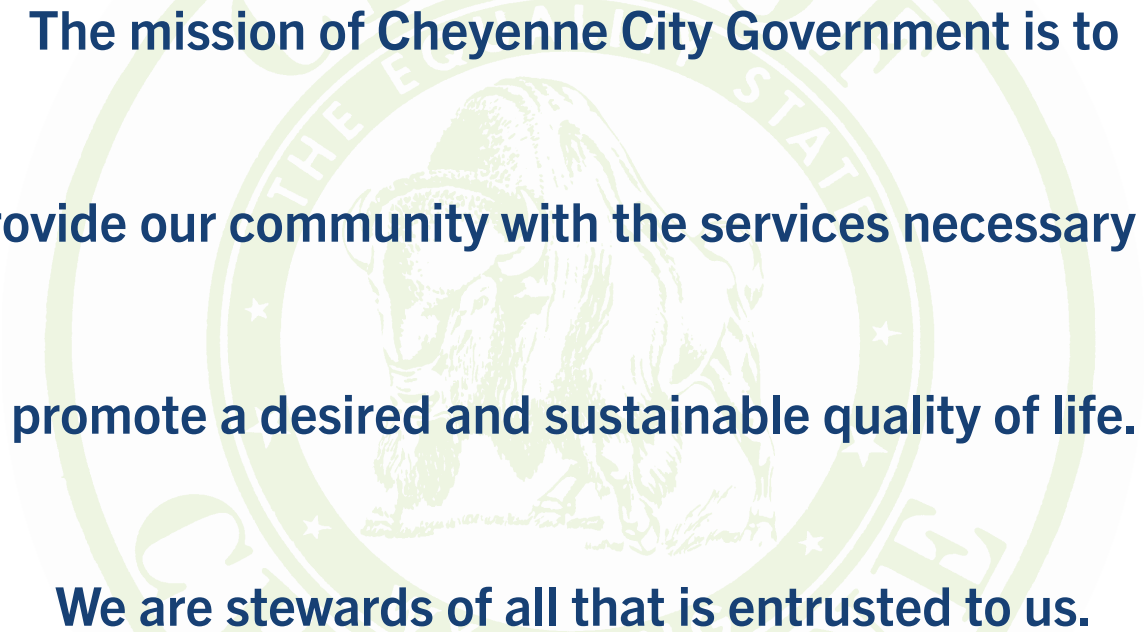
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MISSION STATEMENT



**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.**

MAYOR'S BUDGET MESSAGE

May 1, 2022

To the Cheyenne Community and City Council Members,

This is the second budget of our administration, and I appreciate the time and effort our staff has taken to prepare and present the needs of their departments. Our treasurer, Robin Lockman, has skillfully guided this process and helped make this budget publication possible. Our departments are still feeling the effects of the cuts made during the beginning of the Covid pandemic. As our city has grown, demands on our staff have increased. This is reflected in the new positions asked for by most departments.

Our early projections showed the city expenses outpacing revenues by over \$2 million. This is due to the increased costs of doing business in this era of higher inflation. Expenses like payroll, property and liability insurance, vehicle fuel and maintenance, and gas and electric utilities have increased significantly. Ammunition costs for our police department are up 300%.

Since that time, we have had some surprisingly good news. Our health insurance premiums did not go up, historic horse racing has gained in popularity adding \$626,000, and new data centers are scheduled to open in this fiscal year. The state did not cut direct distributions but instead increased them by \$448,930. The good news is our new revenues have matched the increased expenses. The bad news is there was minimal revenue to add the positions lost during Covid.

Our city General Fund revenues are predicted to be \$60,058,526, up \$6,165,306 from last year's budget. The drivers of our General Fund revenues are Sales and Use Taxes (36.6%), Property Taxes (11.9%), Gas and Electricity Franchise Fees (8.0%), Special Distribution from the State (7.6%), Federal Mineral Royalties (4.5%), Building Permits (4.2%), Severance Taxes (3.7%), Vehicle Taxes (2.7%), Gas Tax (2.7%), Historic Horse Racing (2.0%), Miscellaneous Rentals and Leases (1.4%), and transfer from Solid Waste Fund (1.3%). The biggest increases were found in Sales and Use Taxes, Electric and Natural Gas Franchise Fees, and Historic Horse Racing payouts. I find these statistics interesting.

MAYOR'S BUDGET MESSAGE

To balance the budget, our General Fund expenses are also budgeted at \$60,058,526. This is also an increase of \$6,165,306 from our last budget. The majority of the increases are current expenditures that have grown more expensive due to inflationary pressures and City Council actions. Our top expenses to the General Fund budget are Payroll and Benefits (73.6%), Fleet Parts and Fuel (4%), Light Fuel and Power (3.9%), Outside Agencies we support (3.7%), Professional Services (2.34%), Property and Liability Insurance (1.72%), Supplies (1.64%), Computer Software/Maintenance (1.6%), Maintenance (1.26%), Bond Payments (1.07%), and Jail Costs (.95%). As you can see, we spend most of our resources on our most important asset, our employees.

Our economic future is bright, but the near-term economic future is uncertain at best. Sales tax makes up more than a third of our General Fund revenues. It is our number one revenue source. Staggering inflation combined with supply chain shortages may challenge our consumer spending projections. We will need to watch the trends to ensure we have a stable budget heading into this coming fiscal year.

I look forward to our budget work sessions with the City Council and the public to work through this budget. I know this Governing Body and city staff will maximize the dollars we are so blessed to have to benefit our employees and the public.

Very Truly Yours,



Patrick J. Collins
Mayor

CHEYENNE DEMOGRAPHICS

Population (2020)

65,132 people



Home Ownership

Median home value: **\$229,100**

Housing units occupied by owner: 69.5%



Education

High school or higher: 94.7%

Bachelor's degree or higher: 32.2%



Age

Persons under 5 years: 6.2%

Persons under 18 years: 21.3%

Persons 65 years and over: 17.0%



Income

Median household income: \$68,611

Per capita income: \$37,659

Persons in poverty (percent): 9.1%



SOURCES: <https://www.census.gov/quickfacts/fact/table/cheyennecitywyoming>

CITY STATISTICS

Cheyenne is committed to providing its citizens with first-class services and amenities, 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.

The data below is from Fiscal Year 2021.



45 Miles
of greenway system



10 miles
of streets reconstructed or
resurfaced



4,730
building permits issued



63,228 tons
of solid waste disposed at the
Cheyenne Landfill



345.4 miles of paved and **112.5 miles**
of unpaved streets



72,468 calls
for police service



625 vehicles
owned by the City (cars, trucks
and larger equipment)



9,234 calls
for fire and
emergency medical services



992 acres and 24 total
parks and amenities

CITY STRUCTURE

Form of Government

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 ordinances and resolutions of the Governing Body, for overseeing the day-to-day operations of the City, and for the appointment of Municipal Court Judges, the Chief of Staff, City Attorney, City Treasurer, City Clerk, City Engineer, Community Recreation and Events Director, Planning and Development Director, Public Works Director, Police Chief, and Fire Chief.

City Council

The City of Cheyenne is divided into three wards and three council members are elected from each ward on a non-partisan basis for a four-year term. The Governing Body consists of all nine members of the City Council plus the Mayor. The Governing Body establishes policies for the City of Cheyenne and is responsible for, among other things, appropriating funds to conduct City business, approving City growth and development, enacting ordinances, adopting resolutions, and approving the appointment of the officials recommended by the Mayor.

The City Council elects one of its members to be President and one member to be Vice-President each year. The Council President makes committee appointments including the chairperson of both the Finance and Public Services Committees. The Council President also serves as the chairperson of the Committee of the Whole, which includes all members of the Governing Body except for the Mayor.

Meetings

The City Council holds regular meetings on the second and fourth Monday of each month. The Council is authorized to take official action at both regular and special meetings. The Finance Committee meets the Monday before, and the Public Services Committee meets the Tuesday before each City Council Meeting. The Committee of the Whole meets as needed on Wednesdays prior to the City Council Meeting. The City Council also frequently holds work sessions on various topics.

While the Council conducts all official business through public meetings, they may adjourn to an executive session that is closed to the public to discuss items allowed by Wyoming law. During executive sessions, the Council may take no formal action.

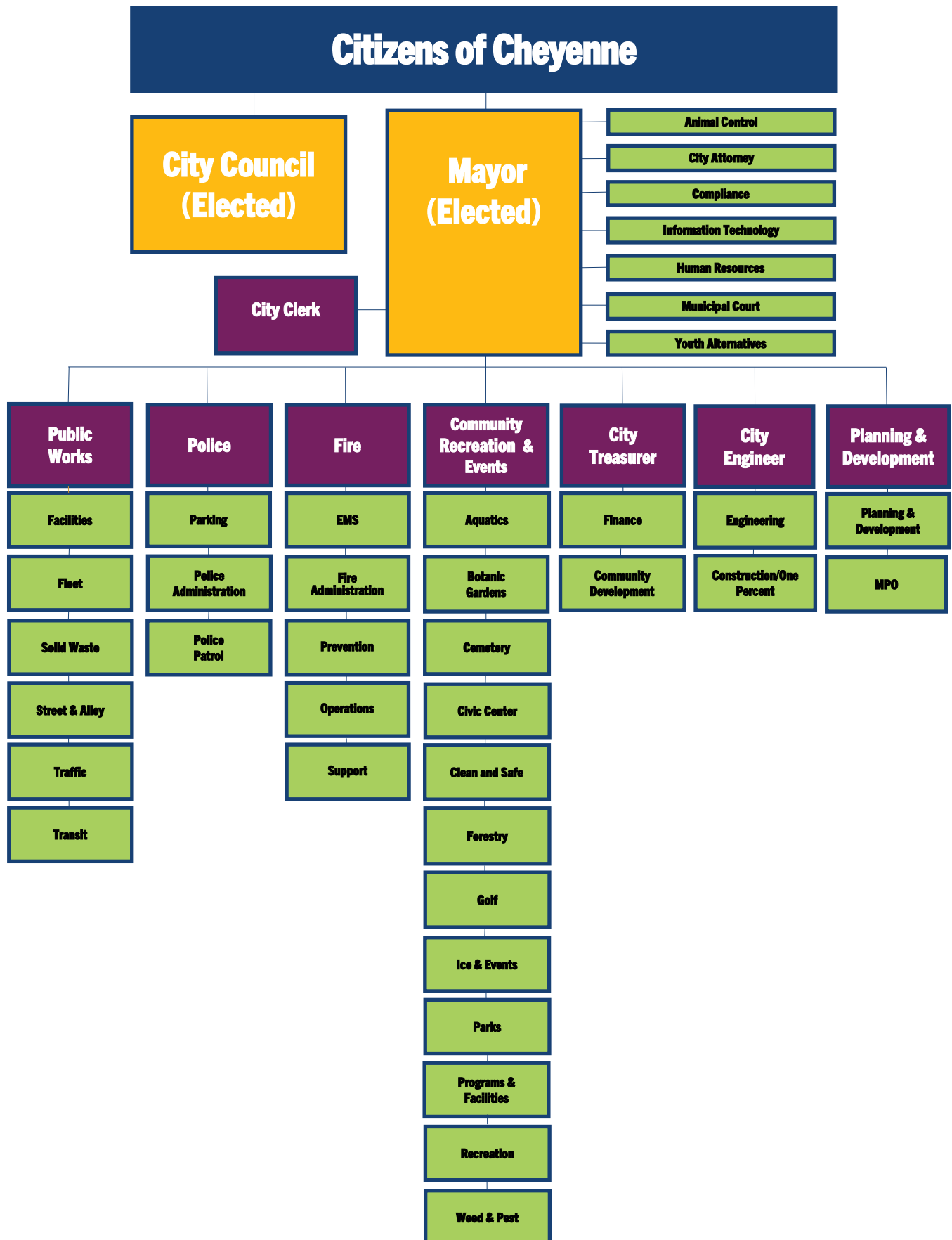
Council Meetings are open to the public and are televised on Spectrum Cable Local Access Channel 192 and broadcasted live on the City's Facebook page.

Board of Public Utilities

Water and sewer services are provided through a separate Board of Public Utilities (BOPU) which functions, in essence, as an enterprise fund of the City of Cheyenne. BOPU prepares its own budget with a resolution approved by its Board of Directors.

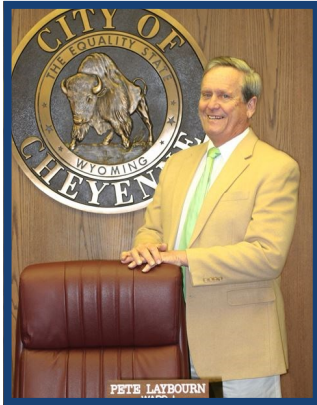
The BOPU's detailed budget information is not included in this document, but will be included in the City's budget ordinance as approved by the Governing Body.

CITY ORGANIZATIONAL CHART



CITY COUNCIL

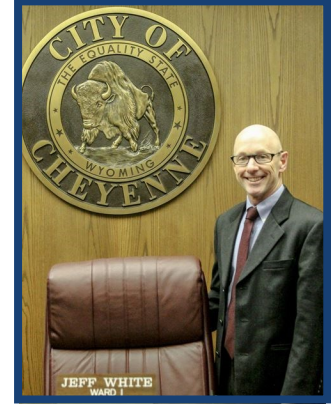
WARD 1 REPRESENTATIVES



Pete Laybourn



Scott Roybal,
President

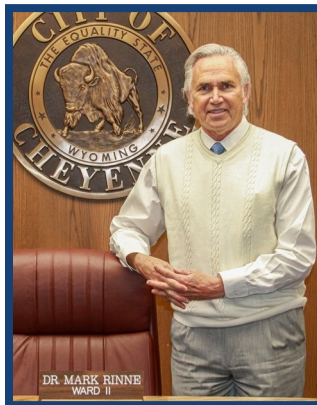


Jeff White,
Finance Chair

WARD 2 REPRESENTATIVES



Bryan M. Cook
Public Services Chair



Dr. Mark Rinne



Tom Segrave

WARD 3 REPRESENTATIVES



Dr. Michelle Aldrich



Ken Esquibel



Richard Johnson,
Vice President

CITY COUNCIL GOALS

On January 15, 2022 the City of Cheyenne Governing Body held a goal setting session for calendar year 2022 to develop a strategic vision for the year that would prioritize and direct the focus of City-wide project development. The Governing Body also used this time to reflect and evaluate their progress on 2021's identified goals.

Each member contributed at least 15 goals for consideration, as directed by the Chief of Staff. The process of selecting specific, measurable, attainable, realistic, and time-bound goals involved extensive review and discussion that included relevant historical knowledge, personnel and budget resource capacity, agency partnership possibilities, and constituent feedback.

After extensive discussion, the Governing Body reached consensus on their top seven priorities, which are listed below.

2022 GOVERNING BODY GOALS

1. Reed Avenue Corridor:

- Designate a project manager.
- Provide updates to the steering committee.
- Plan a greenway connector to 15th Street project.
- Resolve right-of-way issue with BNSF. Identify alternatives and choose a path forward.

2. Belvoir Ranch:

- Open to the public for recreation, hiking, and biking this year.
- Work with Visit Cheyenne who will act as the project coordinator.
- Collaborate with Wyoming State Parks to use their expertise and resources.
- Sign up with Carbon Asset Network to enlist the ranch in the carbon capture program. Use their input to improve the ranch's resources and the economics of the ranch operations.

3. Surface water drainage:

- Draft, process, and pass an ordinance, using Casper or other Wyoming cities to review, before sending it to the Governing Body.
- Define how to value residential and commercial properties for appropriate payments into the system.
- Contract GLM Design Group to update the City's surface water plan.

4. County pockets:

- Identify properties 75% surrounded by the city.
- Identify and make available tools to assist residents who wish to update their properties.

CITY COUNCIL GOALS

- Identify tools still required and the process needed to use them.
- Begin the annexation processes, ensuring all wards are equally included.
- Identify staff and costs to manage these annexations, allocating funds to cover the city's portion of this endeavor.

5. Homeless issues:

- Make living homeless more difficult in Cheyenne.
- Identify and clean up easy access locations; for example, remove the flat decks under City bridges and disallow camps within city limits.
- Purchase a low-barrier shelter for COMEA.
- Involve law enforcement in incidences of violence and acts of aggression.
- Install cameras to document activity and improve security.
- Evaluate the cost and effectiveness of private security in some public places.
- Collect data and compare vandalism rates in the city over the years.

6. 15th Street Experience:

- Complete the 15th Street Master Plan conducted by Plan One/Architects who was contracted by Visit Cheyenne.
- Hire a project manager, to be managed by Visit Cheyenne.
- Maintain robust public discourse with the businesses and owners on 15th Street.
- Identify funding sources for long and short-term projects.
- Endeavor to place some railcars this year, to be refurbished on-site.
- Plan and conduct the stabilization of the pump house.
- Start the mothball process to protect and preserve the facility for future use.

7. Gymnastics building:

- Identify funding sources for all related projects.
- Complete the design and construction documents with budget requirements.
- Plan to have construction underway by the end of the year.
- Work with Community Recreation and Events (CRE) to develop a staffing plan and any associated administrative and operational costs.
- Be apprised of the parking situation for the facility.
- Consider possibility to include a second building to house indoor courts.
- Plan for potential pickleball court at the facility.

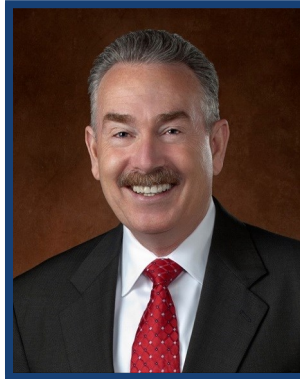
CITY COUNCIL GOALS

In addition, there were 18 secondary goals presented, which include:

- Hynds and the “Hole”
- Downtown 17th Street lighting project
- Water infrastructure and conservation
- East Park
- Civic Center Renovation, 7th Penny project
- Thomas Heights flooding mitigation
- Cheyenne Frontier Days parking and I-25 bridge project
- Staffing for growth
- Impact of snow melt on our infrastructure
- Facilities maintenance funding
- Historic Depot window washing
- Clean and Safe storage building
- Build relationships with adult and youth sports programs
- Expand recycling program
- Inventory city property
- Dog park on the corner of Black Court and Airport Parkway
- Draft ordinance for oversized vehicles parking on the streets. RV ordinance
- Lions Park upgrades

CITY ADMINISTRATION

MAYOR



Patrick J. Collins

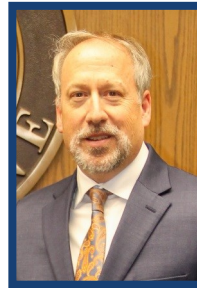
SENIOR MANAGEMENT



Charles Bloom
*Planning &
Development Director



Stefanie Boster
*City Attorney



Thomas Cobb
*City Engineer



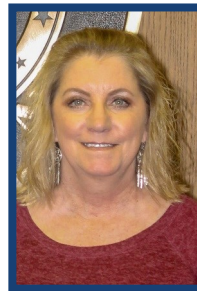
Eric Fountain
Compliance
Director



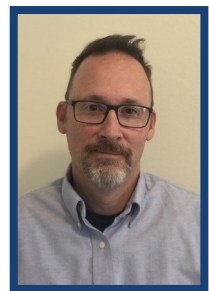
Mark Francisco
*Police Chief



Darrin Hass
Human Resources
Director



Kris Jones
*City Clerk



John Kopper
*Fire & Rescue
Chief



Robin Lockman
*City Treasurer



Teresa Moore
*Community
Recreation and
Events Director



Vicki Nemecek
*Public Works
Director



Tony Ross
*Senior Municipal
Court Judge



Andrew Worshek
*Chief of Staff

**Appointed Officials*

BUDGET PROCESS AND PRINCIPLES



BUDGET PROCESS

The City of Cheyenne's annual budget serves as the foundation for the City's financial planning and control. It sets forth all estimated revenues, expenditures, and other financing sources for the next fiscal year. The budget is prepared on a July 1 through June 30 fiscal year basis and all annual appropriations lapse at fiscal year-end. City Departments are required to submit budget requests to the City Treasurer by March 15 of each year.

All Wyoming incorporated first-class cities and towns with populations over 4,000 and towns operating under the Council-City Manager form of government must comply with the provisions of the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 16-4-124) in preparing its budget. The City Treasurer must prepare a tentative budget for each fund no later than May

15 of each year. 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.

No officer or employee of the City shall make any expenditure or encumbrance in excess of the total appropriation for any department or fund. Management may amend the budget within the department level in the General Fund and fund level for all other funds without the approval of the Governing Body. The City budget should be viewed as a dynamic rather than static plan, which requires periodic adjustment as circumstances change.

Budget Schedule

May 1	Budget to City Council
May 4-13	Department Work Sessions with City Council to present budget requests
May 9	City Council Meeting 1st Reading – 6:00 p.m. (will be referred to May 18 Committee of the Whole)
May 18	Committee of the Whole – 6:00 p.m.
May 23	City Council Meeting 2 nd Reading – 6:00 p.m. (returns to the Committee of the Whole on June 8)
May 28	Notice of hearing published in newspaper with budget summary
June 7	Committee of the Whole – 6:00 p.m.
June 13	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 the conclusion of public hearing per W.S. 16-4-111)
June 17	Clerk submits Budget Ordinance to newspaper for publication on Friday, June 24

*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 PROCESS

1

Governing Body provides policy direction which is then used when establishing budget priorities and goals.

2

City Treasurer completes revenue forecasting to determine funds available to expend.

3

Department Directors complete budget worksheets containing fund requests and justification.

4

City Treasurer compiles budget requests and meets with the Mayor to review first draft of the budget.

5

Meetings are held between the Mayor, City Treasurer, and Department Directors to facilitate final funding decisions.

6

Proposed budget is presented to City Council and citizens by May 1st. Work sessions are held the first two weeks in May with the City Council, Mayor, and Department Directors.

7

The Governing Body reviews the budget and seeks public input at City Council and Committee of the Whole meetings throughout May and June.

8

The final budget is adopted prior to the third Tuesday in June and presented to citizens.

BUDGETING PRINCIPLES

The budgeting principles highlighted below should be followed to ensure the City remains financially sound in the coming years.

Structurally Balanced Budget

The City of Cheyenne's General Fund budget should be structurally balanced. A structurally balanced budget is one that supports financial sustainability for multiple years into the future. A budget that fits the statutory definition of a "balanced budget" may not, in fact, be financially sustainable. For example, a budget that is balanced using non-recurring resources such as asset sales or reserves to fund ongoing expenditures is not in structural balance. A true structurally balanced budget is one that supports financial sustainability long into the future.

Use of One-Time Resources

Once the General Fund budget is brought into structural balance, one-time resources such as revenue spikes, one-time grants, sales of property or similar nonrecurring revenue should not be used for current or new ongoing operating expenses. Examples of appropriate uses of one-time resources include rebuilding the City's reserves, early retirement of debt, and capital expenditures that do not have significant operating and maintenance costs.

Revenue Forecasting

Revenue forecasts are a cornerstone to the budgeting process. The goal is to create reasonable revenue projections to ensure the ability to provide ongoing city services.

The City Treasurer estimates, through an objective and analytical approach, the amount of resources the City will receive from intergovernmental distributions, user fees, and other sources. These estimates are critical. Revenue forecasts that are overly generous result in funding crises when projections are not met; whereas, forecasts that are too conservative unnecessarily limit City operations.

When the City begins the budget preparation process, many factors are considered when determining future revenues. The City uses both qualitative and quantitative approaches for forecasting revenues that include, but are not limited to:

- Trend analysis over a five-year period (removing outliers due to one-time events).
- Economic publications including forecasts from the State's Consensus Revenue Estimating Group (CREG), State of Wyoming's Economic Analysis Division reports such as "Wyoming Insight," "Wyoming Quarterly Economic Summary Report" and "Wyoming Macro Report." The Wyoming Association of Municipalities also publishes an annual "Budget Preparation Handbook" that includes intergovernmental revenue estimates.
- Estimates from various City departments.
- National, state and local policy and political changes.

All specific revenue assumptions are outlined within the General Fund revenue section beginning on page 57 of this budget document.

STAFFING



GENERAL FUND STAFFING

The City's Fiscal Year 2023 General Fund budget authorizes a total of 420.4 full-time equivalent positions (FTEs). In addition, a fluctuating number of seasonal and permanent part-time employees are included in the seasonal and part-time employee line items within each department and fund.

With the City's continued growth, efforts must be made to regularly analyze the staffing required to meet the needs of Cheyenne's increasing population as well as the Governing Body's priorities. As a result of this population growth, a continual decrease of staff per capita is occurring. There is a one FTE decrease from the 2020 to 2023 budgets as reflected on page 24 of this document.

Personnel costs within the City have increased by a little over \$4.5 million in the 2023 proposed budget compared to the approved Fiscal Year 2022 budget. There are several factors for this increase:

- In January of 2022, the Governing Body approved a \$1.50 per hour wage increase for all full-time employees. Longevity pay was also reinstated.
- The following new positions were added to the General Fund after the Fiscal Year 2022 budget was approved: four police officers, five animal control officers, one deputy chief building official and one Clean and Safe Division employee. In addition, three Botanic Gardens' employees were moved back to the General Fund after temporarily being moved to the Sixth Penny Botanic Gardens Operations and Maintenance (O&M) Fund for one year.

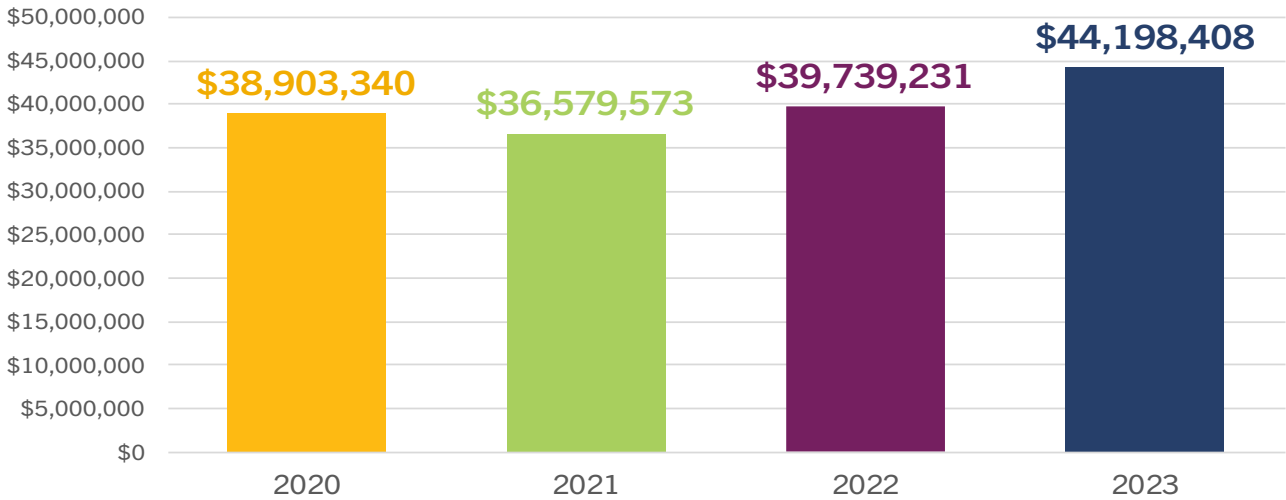
Department Directors requested \$3.6 million in the proposed 2023 Fiscal Year budget for new positions and salary increases as well as higher overtime, part-time and seasonal line items. Unfortunately, General Fund revenues could not support many of these requests. However, the Mayor was able to approve the following staffing requests included in the Fiscal Year 2023 proposed budget:

- One Administrative Assistant for the Fire Department. This position was lost in the Fiscal Year 2021 budget reduction-in-force and will allow cross training with the Fire Department's Office Manager who will be retiring in the next year.
- One Municipal Court Judge to assist with the increased workload for the Municipal Court. This was previously a part-time position that was made into a full-time position for Fiscal Year 2023.
- One Police Records Technician to assist with increased workloads of the Police Department.
- One Police Services Technician to assist with increased administrative duties.
- One Irrigation Technician to service and maintain right-of-way irrigation systems and neighborhood parks.
- One Maintenance Technician to service City parks.
- One Facilities Maintenance Technician to service City facilities.

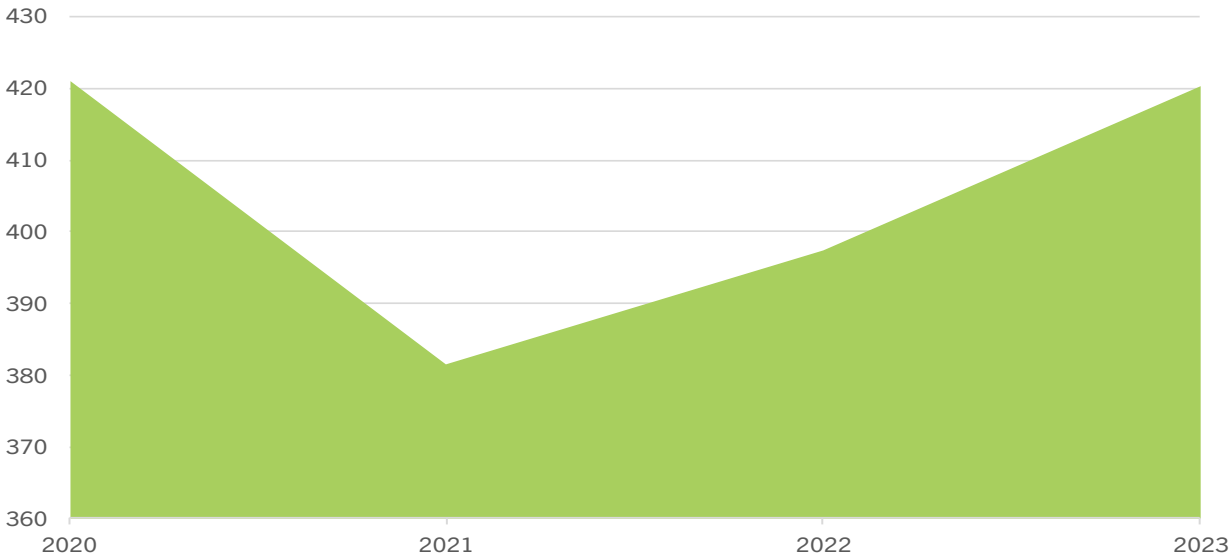
GENERAL FUND STAFFING

- One Staff Engineer, a position that was frozen during the Fiscal Year 2021 budget cuts.
- One Senior Planner, also a position that was frozen in Fiscal Year 2021. This is budgeted to begin on January 1, 2023.
- One Arborist, which again is a position that was lost in Fiscal Year 2021.
- Most seasonal, part-time, and overtime increase requests were granted as departments were forced to increase hourly rates due to inflationary pressures to competitively recruit and retain staff.
- Promotion requests and some salary increase requests were approved and included the proposed Fiscal Year 2023 budget.

General Fund Payroll Costs



General Fund FTEs from 2020-2023



GENERAL FUND STAFFING

Division	2020 Full-Time Equivalent	2021 Full-Time Equivalent	2022 Full-Time Equivalent	2023 Full-Time Equivalent
City Council	1.0	1.0	1.0	1.0
Mayor	4.6	4.6	4.0	4.0
City Attorney	5.0	5.0	6.0	5.0
Human Resources	6.0	4.0	5.0	5.0
Information Technology	7.0	6.0	6.0	6.0
Compliance	18.4	13.4	18.0	19.0
Animal Control	0.0	0.0	0.0	5.0
Municipal Court	8.0	6.0	6.0	7.0
Youth Alternatives	4.3	4.1	4.3	4.8
City Clerk	7.0	7.0	7.0	7.0
Public Works Administration	2.5	1.8	1.8	1.8
Traffic	5.0	5.0	5.0	5.0
Facilities	9.0	4.0	4.0	5.0
Street & Alley	25.0	23.0	24.0	24.0
Police Administration	18.0	16.0	18.0	18.0
Police Patrol	109.0	108.0	107.0	111.0
Parking	0.0	0.0	0.0	2.0
Fire Administration	4.0	3.0	3.0	3.0
Fire Support (formerly Training)	2.0	2.0	2.0	2.0
Fire Prevention	4.0	5.0	5.0	6.0
Public Education	1.0	0.0	0.0	0.0
Fire Operations (formerly Suppression)	83.0	79.0	82.0	82.0
Special Operations	0.0	0.0	0.0	0.0
Emergency Medical Services	1.0	1.0	1.0	1.0
Community Recreation & Events Admin	7.0	5.0	5.0	5.0
Programs & Facilities	7.0	6.0	7.0	7.0
Forestry	7.0	6.0	6.0	7.0
Aquatics	3.0	3.0	3.0	3.0
Recreation	3.0	3.7	3.7	3.7
Recreation Buildings	0.0	0.0	0.0	0.0
Golf	7.0	7.0	7.0	7.0
Parks	17.0	15.0	18.0	20.0
Cemetery	5.0	4.0	4.0	4.0
Botanic Gardens	8.0	5.0	5.0	8.0
Clean & Safe	4.0	3.0	3.0	4.0
Engineering	11.0	10.0	10.0	11.0
Finance	8.3	7.0	8.0	8.0
Planning & Development	9.0	8.0	7.6	8.1
Total	421.1	381.6	397.4	420.4

GENERAL FUND STAFFING CHANGES

2022 Full-Time Equivalent - General Fund	397.4
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2023 Changes:

Additions:

Compliance (Deputy Chief Building Official)	1.0
Animal Control (hired in September 2021)	5.0
Municipal Court (Judge Singleton's part-time position was made into a FTE position)	1.0
Youth Alternatives (converting part-time employee to FTE - same budget)	0.5
Police Administration (Police Services Technician and Police Records Technician)	2.0
Police Patrol (hired in FY 2022)	4.0
Parking (new Division - moved Parking Admin. Manager & CSO from Police Admin. Division)	2.0
Public Works (Facilities Maintenance Technician)	1.0
Fire Administration (Administrative Assistant)	1.0
Forestry (Arborist)	1.0
Parks (Irrigation Technician and Facilities Maintenance Technician)	2.0
Botanic Gardens (moved from 6th Penny Fund in FY 2022)	3.0
Clean & Safe (hired in FY 2022)	1.0
Engineering (Staff Engineer)	1.0
Planning and Development (Senior Planner for 6 months)	0.5
Total Additions:	26.0

Reductions:

City Attorney (outsourced Prosecutor position)	-1.0
Police Administration (moved Parking Admin. Manager & CSO to Police Parking Division)	-2.0
Total Reductions	-3.0

2023 Full-Time Equivalent - General Fund	420.4
---	--------------

OTHER FUND STAFFING

Other Funds	2020 Full-Time Equivalent	2021 Full-Time Equivalent	2022 Full-Time Equivalent	2023 Full-Time Equivalent
Weed & Pest	2.0	2.0	2.0	3.0
Youth Alternatives	7.0	5.0	8.0	7.0
Development Impact Fees **	0.0	0.0	0.0	0.0
Recreation Programs	4.0	4.0	4.3	4.3
Community Development Block Grant	0.8	0.8	1.0	1.0
One Percent Sales Tax	9.0	9.0	10.0	12.0
Solid Waste Management	79.0	78.5	79.3	79.3
Law Enforcement Grants	3.0	3.0	4.0	4.0
Transportation Planning	5.0	5.0	4.4	4.5
Transit	17.0	18.0	21.0	21.0
Juvenile Justice	2.0	1.0	1.0	1.0
Special Friends	1.0	0.8	0.8	0.3
Special Purpose Option Tax	5.0	5.0	7.0	4.0
Youth Activities **	0.0	0.0	0.0	0.0
Golf Facilities **	0.0	0.0	0.0	0.0
Fleet Maintenance	16.0	16.0	14.0	15.0
Civic Center	3.0	5.0	4.0	4.0
Ice & Events Center	4.0	4.0	4.0	4.0
Cemetery Perpetual Care **	0.0	0.0	0.0	0.0
Total Other Funds Staffing	157.8	157.0	164.6	164.3
Total City Staffing	157.9	157.0	164.6	584.7

** Responsibilities for these funds are accomplished within assigned Departments (see page 34-35)

SALARIES AND BENEFITS

Payroll costs comprise 73.6%, or \$44,198,408, of the Fiscal Year 2023 General Fund budget.

Of the total payroll budget, the cost of all full-time employee salaries is \$26,581,368, or 60.1%. Overtime is \$1,552,433, or 3.5% of all General Fund payroll costs. Seasonal and part-time staff wage expenditures are \$1,740,511, or 3.9% of all payroll costs.

Benefits offered to all full-time employees (those who work at least 30 hours or more each week) include participation in the Wyoming Retirement System, as well as health, dental and vision insurance. Benefits cost \$14,324,095, or 32.4%, of all General Fund payroll costs.

The City contributes 90% of the employee and their spouse/dependent's health and vision insurance premiums which is higher than most other Wyoming government agencies. The City

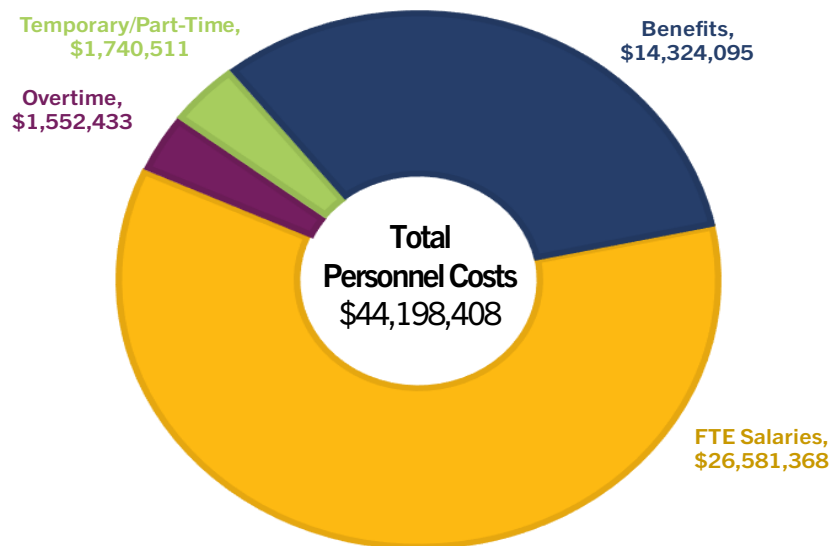
also pays 100% of the employee only dental insurance premium and does not pay any of the spouse or dependent coverage.

The City pays the following percentages for pension contributions on full-time employee gross wages: 14.62% for regular employees, 8.6% for police officers, and 17.5% for firefighters. The City also contributes 18.62% of gross wages for employees hired by the City who are already collecting a pension from the Wyoming Retirement System.

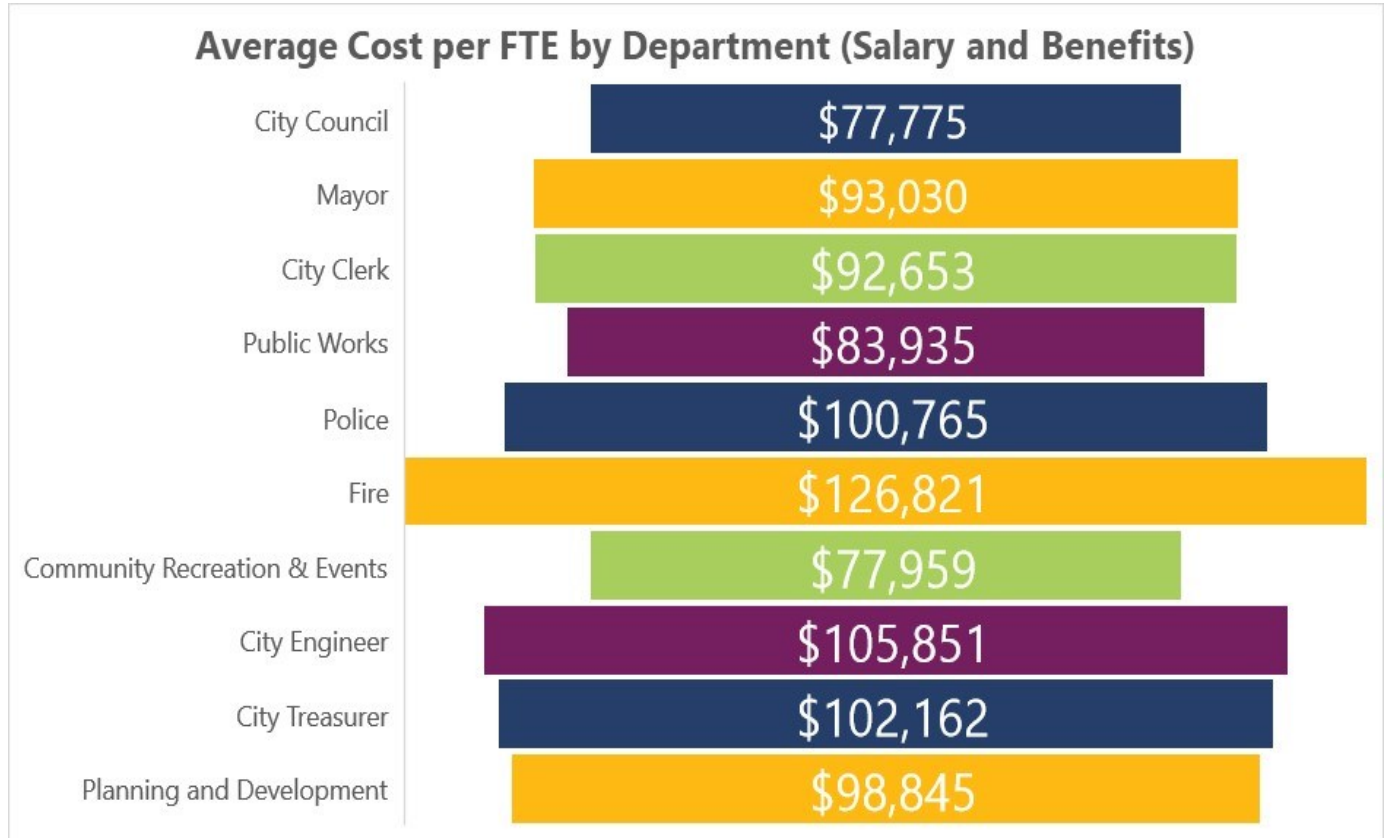
The City provides a small life insurance policy for both employees and their dependents at a cost to the City of up to \$48 per month per employee.

Finally, as required by law, the City pays Worker's Compensation, Social Security and Medicare for applicable employees (full-time and part-time).

General Fund Personnel Costs Breakdown



SALARIES AND BENEFITS



FUNDS OVERVIEW



FUNDS 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 (e.g., 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 like 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 29 funds; however, the Fiscal Year 2023 budget contains only 20 of those funds. The nine funds not included in this budget are added in a budget amendment, when ending fiscal year balances are determined in August.

General Fund

The General Fund (001) 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 pro-

ceeds 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. This 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 juvenile counseling system and other related programs for Cheyenne youth.
- **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 and families.
- **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) Grants (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.

FUNDS OVERVIEW

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 five Capital Project Funds:

- **Development Impact Fees (013)** – fees received to be used for park development and infrastructure costs and public safety infrastructure.
- **One Percent Sales Tax (020 & 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 & 032)** – 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 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:

- **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.
- **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.
- **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 Funds

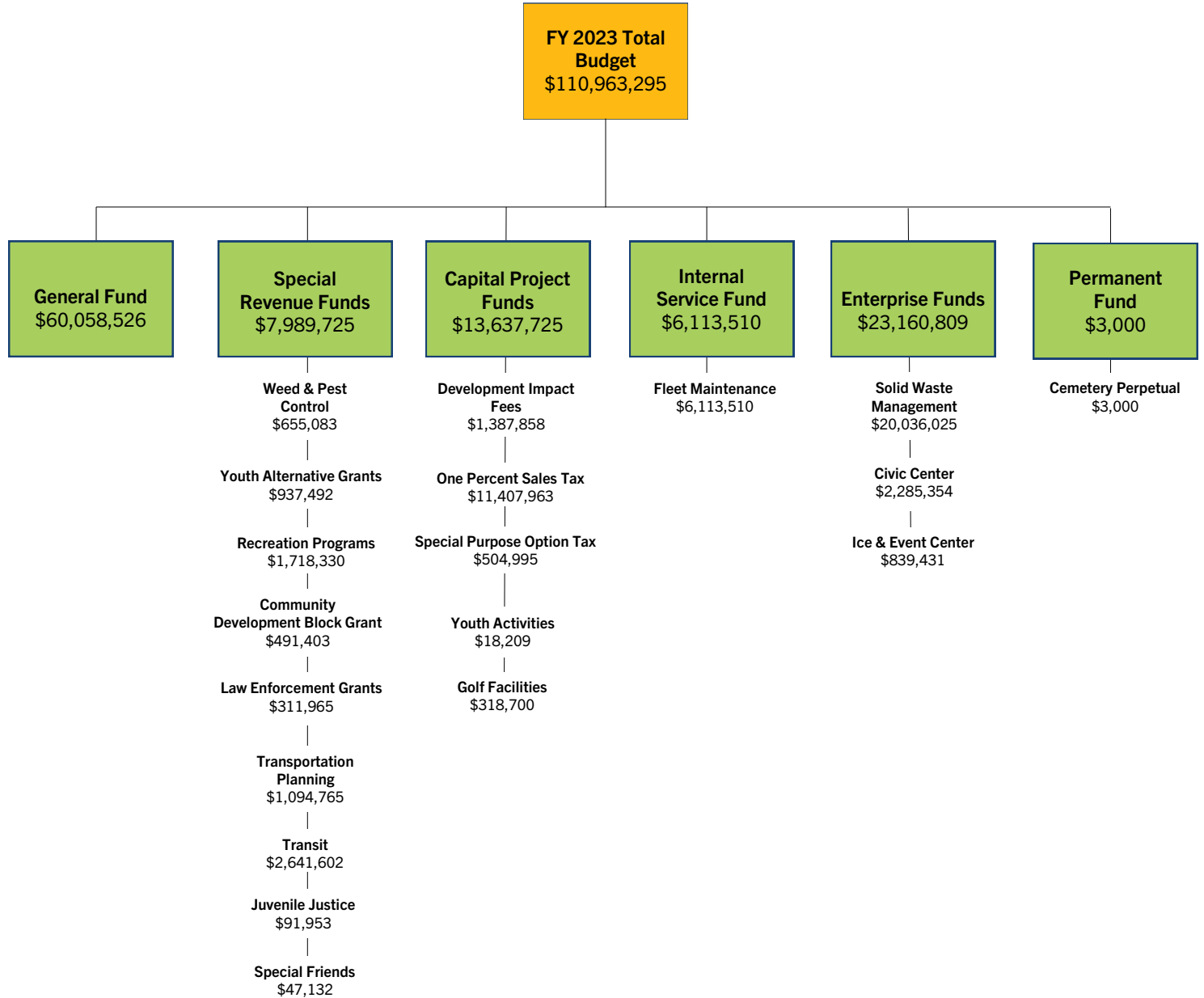
Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the government's programs.

- **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.

EXPENDITURE BY FUND SUMMARY

FUND	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
GENERAL FUND	\$ 57,333,305	\$ 55,991,572	\$ 53,893,220	\$ 60,058,526	\$ 6,165,306
SPECIAL REVENUE FUNDS					
Weed & Pest	\$ 565,397	\$ 515,826	\$ 573,274	\$ 655,083	\$ 81,809
Youth Alternatives Grants	438,962	735,926	882,886	937,492	54,606
Recreation Programs	1,320,508	1,171,038	1,477,947	1,718,330	240,383
CDBG	414,499	473,113	617,074	491,403	(125,671)
Law Enforcement Grants	512,802	494,831	252,616	311,965	59,349
Transportation Planning	911,270	820,130	866,101	1,094,765	228,664
Transit	1,864,508	1,814,958	2,603,121	2,641,602	38,480
Juvenile Justice	67,231	55,665	67,640	91,953	24,314
Special Friends	62,498	68,588	84,664	47,132	(37,531)
Total	6,157,674	6,150,075	7,425,323	7,989,725	564,402
CAPITAL PROJECT FUNDS					
Development Impact Fees	\$ 639,058	\$ 115,763	\$ 212,800	\$ 1,387,858	\$ 1,175,058
One Percent Sales Tax	11,423,935	10,491,683	11,087,381	11,407,963	320,583
Special Purpose Option Tax	16,419,218	6,181,087	601,905	504,995	(96,910)
Youth Activities	4,000	5,367	18,221	18,209	(12)
Golf Facilities	130,746	127,265	276,590	318,700	42,110
Total	28,616,957	16,921,165	12,196,896	13,637,725	1,440,829
PROPRIETARY FUNDS					
Solid Waste	\$ 12,224,394	\$ 13,618,764	\$ 19,301,898	\$ 20,036,025	\$ 734,126
Fleet Maintenance	3,844,336	3,510,586	4,460,139	6,113,510	1,653,370
Civic Center	1,775,153	582,397	2,057,777	2,285,354	227,577
Ice & Events Center	674,029	625,102	828,665	839,431	10,766
Total	18,517,912	18,336,849	26,648,479	29,274,319	2,625,840
PERPETUAL					
Cemetery	\$ 12,040	\$ 2,427	\$ 3,000	\$ 3,000	\$ -
Total	12,040	2,427	3,000	3,000	-
TOTAL EXPENDITURES	\$ 110,637,888	\$ 97,402,087	\$ 100,166,919	\$ 110,963,295	\$ 10,796,376

FUNDS OVERVIEW



FUND RESPONSIBILITY MATRIX

FUNDS	DEPARTMENTS				
	City Clerk	City Council	City Engineer	City Treasurer	Community Recreation & Events
General Fund	■	■	■	■	■
Weed and Pest Control					■
Youth Alternatives Grants					
Development Impact Fees			■		■
Recreation Programs					■
Community Development Block Grant				■	
Law Enforcement Grants					
Transportation Planning					
Transit					
Juvenile Justice					
Special Friends					
One Percent Sales Tax			■		■
Solid Waste Management					
Special Purpose Option Tax			■		■
Youth Activities					
Golf Facilities					■
Fleet Maintenance					
Civic Center					■
Ice and Events Center					■
Cemetery Perpetual				■	■

FUND RESPONSIBILITY MATRIX

FUNDS	DEPARTMENTS				
	Fire	Mayor	Planning & Development	Police	Public Works
General Fund	■	■	■	■	■
Weed and Pest Control					
Youth Alternatives Grants		■			
Development Impact Fees	■		■		
Recreation Programs					
Community Development Block Grant					
Law Enforcement Grants				■	
Transportation Planning			■		
Transit					■
Juvenile Justice		■			
Special Friends		■			
One Percent Sales Tax	■			■	■
Solid Waste Management					■
Special Purpose Option Tax	■		■	■	■
Youth Activities		■			
Golf Facilities					
Fleet Maintenance					■
Civic Center					
Ice and Events Center					
Cemetery Perpetual					

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DEBT OVERVIEW



DEBT OVERVIEW

Pursuant to the Wyoming Constitution, Article 16 Section 5, the Governing Body has the power to contract indebtedness by borrowing money or issuing bonds to carry out the objectives of the City.

The following financing sources are available to the Governing Body to use for capital projects.

Municipal Bonds

Bond financing is a long-term borrowing tool used to provide funds for capital projects. The following bond financing mechanisms are available to the City:

Tax Exempt Revenue Bonds: These bonds are sold to develop projects that will produce revenue from user fees. The designated revenues that are pledged must cover the projected annual debt service requirements by a ratio of at least 1.5 times to 1. The user fees are then used to pay off the bonds. Revenue bonds carry higher interest rates compared with general obligation bonds, but voter approval is not necessary. Revenue bonds are established by resolution of the Governing Body and have no impact on the City's general obligation debt limit. The City of Cheyenne, as of July 1, 2022, has \$4,895,000 in revenue bonds used to pay for the City's two parking garages.

General Obligation Bonds: The City has the power to issue general obligation bonds for public improvements. However, these bonds require the approval of a majority of the qualified electors of a city.

The Wyoming Constitution limits municipal property taxes to "eight mills on the dollar in any one year." The sole exception to this rule is the "payment of a city's public debt and interest thereon." In addition to the eight mills, W.S. 39-13-104(c)(iii) provides cities and towns with the ability to levy a sufficient number of mills for payment of principal and interest of general obligation indebtedness.

The amount of general obligation debt a municipality in Wyoming may issue is limited to four percent (4%) of its assessed valuation. An additional four percent (4%) is available for the building and constructing of sewerage systems. This limitation does not apply to debt incurred for the construction, establishment, extension, and maintenance of water works and supplying water for the municipality and its inhabitants.

The City's current legal general obligation debt limit is calculated as follows:

COMPUTATION OF LEGAL DEBT MARGIN GENERAL OBLIGATION	
Assessed Value, July 2021	\$ 822,759,799
Debt limit 4% of assessed value	32,910,392
Total current debt applicable to debt limit	-
Legal debt limit	\$ 32,910,392

Therefore, the City could, with voter approval, request up to \$32,910,392 in general obligation bonds. The City of Cheyenne currently has no general obligation bonds.

DEBT OVERVIEW

Local Improvement Bonds: These bonds are available for local improvements such as construction of streets, curbs, gutters, and sidewalks. The Governing Body can create a local improvement district and assess all or part of the cost of the improvements against benefiting properties.

The Governing Body, through ordinance, can issue local improvement bonds to finance such improvements as outlined in W.S. 15-6-431 through 15-6-448. These bonds are not subject to the debt limitation. The City of Cheyenne has no outstanding local improvement bonds.

Tax-Exempt Municipal Leases

Tax-exempt municipal leases are a method available to state and local governments to finance and refinance equipment acquisitions, construction of public facilities, and expansion and rehabilitation of existing public facilities. These leases cause no impact on the city's debt limit. At the end of the lease, ownership of the asset transfers back to the City.

The City of Cheyenne has three municipal leases. One is for sanitation and landfill equipment paid for by the Solid Waste Fund. The other two leases were used to purchase equipment for the City's Fire Department and are paid for by the Fire Department's allocation from the One Percent Sales Tax Fund. More information on these leases can be found on pages 41-42 of this document.

Other Debt

Cities and towns may also borrow funds from the United States of America, the State of Wyo-

ming or any of its subdivisions if repayment is to be made solely from revenues generated by the enterprise with which the financed public improvement project is associated, and where security for the loan is restricted to a claim on revenues generated. Such borrowed funds shall not be considered a bond and no election shall be required (W.S. 15-7-102(c)).

Bond Rating

A bond rating is a measure of a city's ability to repay its debt. A city's credit rating can be extremely important as they affect the interest rate at which the City issues debt. The interest rate, in turn, affects the cost of repaying the debt.

Several factors are considered when a bond rating agency assigns a rating, including the local economy and strength of the city's financial and administrative management as well as various debt ratios.

The City has not paid to receive a bond rating since 2012 when the 2012 Series Revenue Bond Refunding occurred. At that time, the City received an A rating.

Because of the considerable cost required to obtain a bond rating from the major national bond rating agencies (Standard & Poor's, Fitch Rating, and Moody's Investor Services), the City decided against requesting a rating when the recent bond refunding occurred in April 2021. However, if the City chooses to pursue general obligation debt, a bond rating will most likely be required.

GENERAL FUND DEBT

In April 2021, the City refunded the Series 2012 revenue bonds that financed its two parking garages, refinancing the outstanding bonds and reissuing new bonds to take advantage of the current low interest rate environment. The Series 2012 rates ranged from 2.35% to 2.80%. The rates on the new Series 2021 bonds are .30% to 1.03%, saving the City of Cheyenne \$414,824 over the term of the bonds.

GENERAL FUND DEBT AT A GLANCE

Balance as of June 30, 2023
\$4,295,000

Annual payment due FY 2023
\$638,332

Debt will be paid off
April 2028

The bonds were originally issued in 1994 for the George Cox Parking Garage and were refunded in 2003 to include the Jack R. Spiker Parking Structure construction costs. In 2012, the Series 2003 Refunding Revenue Bonds were refunded at a lower interest rate. The bond payments are budgeted and paid out of the General Fund on an annual basis and are secured by a pledge of federal mineral royalties and gross parking fee revenues.

In the Fiscal Year 2023 budget, a payment of \$638,332 (\$600,000 toward the debt principal and \$38,332 for interest costs) is included. See the amortization table below for more information. The budget for this payment is located on page 159 in the General Fund budget under the Miscellaneous Division.

Fiscal Year Ended June 30	PARKING GARAGE BONDS: PAID IN THE GENERAL FUND			
	Principal	Interest	Total	Balance
Beginning Balance				5,455,000
2022	560,000	40,123	600,123	4,895,000
2023	600,000	38,332	638,332	4,295,000
2024	610,000	36,052	646,052	3,685,000
2025	660,000	33,124	693,124	3,025,000
2026	705,000	29,164	734,164	2,320,000
2027	745,000	23,524	768,524	1,575,000
2028	1,575,000	16,223	1,591,223	-
	\$ 5,455,000	\$ 216,539	\$ 5,671,539	

SOLID WASTE FUND DEBT

The City's Solid Waste Fund has just one remaining lease through First Interstate Bank. This lease will be paid off in Fiscal Year 2023.

This lease was fully executed in 2015 and financed the purchase of various sanitation and landfill equipment including three packers, refuse carts/dumpsters, platform scales, a stake truck, a transfer semi, and a 1/2 ton 4x4 crew cab pickup.

See page 230 in this document for the principal and interest payment budgeted under the Solid Waste Fund's Equipment Replacement Division.

SOLID WASTE FUND DEBT AT A GLANCE

Balance as of June 30, 2023
\$0.00

Annual payment due FY 2023
\$445,105

Debt will be paid off
June 30, 2023

Fiscal Year Ended June 30	EQUIPMENT LEASE 1004363006 PAID IN SOLID WASTE FUND			
	Principal	Interest	Total	Balance
Beginning Balance				883,392
2018	110,592	129,302	239,895	772,800
2019	109,844	129,302	239,147	662,956
2020	112,730	129,302	242,032	550,226
2021	115,691	129,302	244,994	434,534
2022	118,731	129,302	248,033	315,803
2023	315,803	129,302	445,105	-
	\$ 883,392	\$ 775,814	\$ 1,659,206	

ONE PERCENT SALES TAX FUND DEBT

In 2018, the City approved two tax-exempt leases to purchase various equipment for Cheyenne's firefighters.

The first lease, financed through Motorola, was used to purchase seventy (70) APX8000 portable emergency two-way radios for the City's firefighters. The lease amount was \$446,890 and will be paid off on November 1, 2023.

The second lease, through PNC Equipment Finance, LLC, paid for seventy-six (76) Self Con-

tained Breathing Apparatuses (SCBA) along with facepieces, spare air bottles, and other ancillary equipment necessary for their use. SCBAs are devices worn to provide breathable air in an atmosphere that is immediately dangerous to life or health. The lease was \$567,907 and will be paid off on February 1, 2023.

See page 210 in the One Percent Sales Tax Fund for both budgeted payments in the Fire Department's section (Division 2612).

ONE PERCENT FUND RADIO LEASE AT A GLANCE

Balance as of June 30, 2023
\$98,333

Annual Payment Due FY 2023
\$103,220

Loan will be paid off
November 1, 2023

Fiscal Year Ended June 30	FIRE LEASE FOR MOTOROLA RADIOS PAID IN ONE PERCENT SALES TAX FUND			
	Principal	Interest	Total	Balance
Beginning Balance				446,890
2020	80,621	22,599	103,220	366,268
2021	85,017	18,204	103,220	281,252
2022	89,242	13,978	103,220	192,010
2023	93,677	9,543	103,220	98,333
2024	98,333	4,887	103,220	-
	\$ 446,890	\$ 69,211	\$ 516,100	

ONE PERCENT FUND SCBA LEASE AT A GLANCE

Balance as of June 30, 2023
\$0.00

Annual Payment Due FY 2023
\$124,133

Loan will be paid off
February 1, 2023

Fiscal Year Ended June 30	FIRE LEASE FOR SCBA EQUIPMENT PAID IN ONE PERCENT SALES TAX FUND			
	Principal	Interest	Total	Balance
Beginning Balance				567,907
2019	124,133	-	124,133	443,774
2020	103,498	20,635	124,133	340,276
2021	108,311	15,822	124,133	231,965
2022	113,347	10,786	124,133	118,618
2023	118,618	5,515	124,133	-
	\$ 567,907	\$ 52,758	\$ 620,665	

GENERAL FUND RESERVES



GENERAL FUND RESERVES

Overview

The Governing Body should ensure that the City has adequate fund balance (reserve) levels to make certain that emergencies and unanticipated economic circumstances can be addressed without a disruption in City services. The City must rigorously adhere to the goal of at least 120 days of unrestricted emergency reserves to provide “rainy day” protection, but also to sustain the City’s favorable credit rating.

Governments must maintain an adequate fund balance, also known as reserves, for purposes of:

- Offsetting significant economic declines or revenue shortfalls.
- Providing funds to meet unforeseen emergency expenditures.
- Providing sufficient cash flow for daily operations.
- Securing and maintaining a higher bond rating.

Fund Balance Classification

Fund balance is the difference between assets and liabilities. Assets are defined as items owned by the government such as cash, investments, receivables, etc. Liabilities are defined as amounts owed by the government to others. In other words, fund balance is simply an accumulation of revenues minus expenditures over time.

There are five different classifications of fund balance established by the Governmental Accounting Standards Board that the City recognizes in its annual budgeting process:

1. **Non-spendable fund balance** includes resources that are legally or contractually required to be maintained intact or that are not in spendable form such as inventories, pre-paid expenses, or long-term receivables.
2. **Restricted fund balance** includes resources that are subject to externally enforceable legal restrictions; which would be either 1) externally imposed by creditors (e.g., debt covenants) or grantors, or 2) laws or regulations of other governments, imposed by law through enabling legislation or constitutional provisions.
3. **Committed fund balance** is obliged to specific purposes by formal action of the Governing Body (i.e. resolution or ordinance) that also requires formal action at the same level to remove the commitment.
4. **Assigned fund balance** is neither restricted nor committed and comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the Governing Body, or an official which the Governing Body delegates the authority (e.g., Mayor or City Treasurer).
5. **Unassigned fund balance** cannot be properly classified in one of the other four categories and therefore is available for any allowable use.

GENERAL FUND RESERVES

Comparison of General Fund Reserves

Government Entity	Unrestricted Fund Balance June 30, 2021	Annual Expenditures FY 2021	# of Days of Operating Reserves (Unrestricted)	Minimum Reserves Policy	*Census Population (2020):
City of Cheyenne	\$ 28,330,741	\$ 49,042,315	211	60 days	65,132
City of Casper	\$ 40,912,953	\$ 44,499,482	336	120 days	59,038
*Laramie County	\$ 51,282,902	\$ 35,998,184	520	90 days	35,380
City of Laramie	\$ 35,504,097	\$ 25,688,403	504	180 days	31,407
City of Gillette	\$ 68,861,076	\$ 54,738,990	459	150 days	33,403
City of Rock Springs	\$ 41,520,545	\$ 55,558,607	273	90 days	23,526
City of Sheridan	\$ 6,947,263	\$ 11,803,158	215	180 days	18,737
City of Green River	\$ 10,360,024	\$ 15,326,273	247	90 days	11,825
Town of Jackson	\$ 18,003,308	\$ 18,255,246	360	90 days	10,760
City of Cody	\$ 11,089,093	\$ 7,306,269	554	180 days	10,028

**Laramie County's total county population less City of Cheyenne population*

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GENERAL FUND BUDGET SUMMARY



GENERAL FUND DEPARTMENT SUMMARY

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
REVENUE:					
Taxes and Special Assessments	\$ 12,312,287	\$ 12,882,361	\$ 13,052,000	\$ 14,395,718	\$ 1,343,718
Intergovernmental	28,206,529	30,846,390	26,994,574	31,193,400	4,198,826
Special Distribution From State	4,332,606	3,989,844	4,102,070	4,551,000	448,930
Fines and Forfeitures	680,285	781,557	658,300	720,600	62,300
Licenses and Permits	2,498,934	4,388,198	3,092,540	3,098,240	5,700
Charges for Services	1,616,255	1,851,571	1,712,000	1,814,500	102,500
Miscellaneous	1,612,195	7,158,490	1,527,723	1,478,964	(48,759)
Interest	632,190	86,991	146,500	152,800	6,300
Transfers	789,227	3,138,084	1,573,810	1,302,736	(271,074)
Grants	531,100	606,400	480,000	603,000	123,000
Transfer from Reserves	-	-	553,703	747,566	193,863
TOTAL REVENUE	\$ 53,211,609	\$ 65,729,887	\$ 53,893,220	\$ 60,058,526	\$ 6,165,306

EXPENDITURES:

City Council	\$ 242,028	\$ 253,018	\$ 258,896	\$ 288,622	\$ 29,726
Mayor	5,645,914	4,927,485	5,811,938	6,930,364	1,118,426
City Clerk	718,059	687,853	729,595	833,530	103,935
Public Works	3,893,155	3,693,857	3,980,687	4,566,499	585,812
Police	13,920,133	13,417,651	14,600,577	16,040,323	1,439,746
Fire	11,432,739	11,186,742	11,758,903	12,729,623	970,719
Community Recreation & Events	7,225,764	6,470,283	7,470,652	8,991,383	1,520,730
City Engineer	1,043,146	935,812	1,192,971	1,360,967	167,996
City Treasurer	829,157	670,312	791,998	847,039	55,041
Planning and Development	810,744	704,799	779,270	1,078,865	299,594
Miscellaneous	7,391,513	12,094,726	6,517,732	6,391,311	(126,421)
Special Projects	4,180,955	949,034	-	-	-
TOTAL EXPENDITURES	\$ 57,333,305	\$ 55,991,572	\$ 53,893,220	\$ 60,058,526	\$ 6,165,306

EXCESS REVENUES

OVER (UNDER) EXPENDITURES	\$ (4,121,697)	\$ 9,738,315	\$ (0)	\$ (0)	\$ 0
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GENERAL FUND DIVISION SUMMARY

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
REVENUE:					
Taxes and Special Assessments	12,312,287	12,882,361	13,052,000	14,395,718	1,343,718
Intergovernmental	28,206,529	30,846,390	26,994,574	31,193,400	4,198,826
Special Distribution From State	4,332,606	3,989,844	4,102,070	4,551,000	448,930
Fines and Forfeitures	680,285	781,557	658,300	720,600	62,300
Licenses and Permits	2,498,934	4,388,198	3,092,540	3,098,240	5,700
Charges for Services	1,616,255	1,851,571	1,712,000	1,814,500	102,500
Miscellaneous	1,612,195	7,158,490	1,527,723	1,478,964	(48,759)
Interest	632,190	86,991	146,500	152,800	6,300
Transfers	789,227	3,138,084	1,573,810	1,302,736	(271,074)
Grants	531,100	606,400	480,000	603,000	123,000
Transfers from Reserves	-	-	553,703	747,566	193,863
TOTAL REVENUE	\$53,211,609	65,729,887	53,893,220	\$60,058,526	\$ 6,165,306
EXPENDITURES:					
Council					
1101 Council	242,028	253,018	258,896	288,622	29,726
Mayor					
1201 Mayor	710,924	572,807	444,001	533,145	89,145
1210 City Attorney	556,406	611,944	735,074	712,574	(22,501)
1211 Human Resources	718,932	479,659	572,004	687,200	115,196
1212 Compliance	1,440,674	1,155,782	1,694,693	1,986,615	291,922
1213 Information Technology	1,174,812	1,082,339	1,224,408	1,298,190	73,783
1214 Animal Control	-	-	-	429,763	429,763
1220 Municipal Court	667,208	629,051	688,088	815,862	127,774
1221 Youth Alternatives	376,958	395,902	453,670	467,015	13,344
City Clerk					
1301 City Clerk	718,059	687,853	729,595	833,530	103,935
Public Works					
1401 Public Works Administration	292,627	198,034	203,130	219,498	16,368
1403 Traffic	493,582	502,023	544,358	574,133	29,775
1412 Facilities Maintenance	934,118	757,787	783,118	985,041	201,922
1416 Street and Alley	2,172,828	2,236,013	2,450,080	2,787,827	337,747
Police					
1511 Police Administration	3,375,270	3,208,604	3,741,686	4,056,685	314,999
1514 Police Patrol	10,544,863	10,209,046	10,858,891	11,691,300	832,409
1515 Parking	-	-	-	292,338	292,338
Fire					
1601 Fire Administration	526,885	473,317	504,863	871,353	366,489
1602 Fire Support	-	-	-	364,253	364,253
1612 Fire Training	348,874	348,666	335,669	-	(335,669)
1613 Prevention	630,000	604,153	690,610	828,414	137,804
1614 Public Education	93,793	-	-	-	-
1615 Suppression	9,677,448	9,577,910	10,002,007	10,431,768	429,761
1616 Special Operations	(5,839)	5,878	-	-	-
1618 EMS	161,578	176,817	225,754	233,835	8,082
Community Recreation and Events					
1701 Community Rec & Events Adm	689,628	546,703	551,628	859,812	308,184
1710 Forestry	669,529	625,036	652,817	820,146	167,329
1712 Programs and Facilities	481,864	426,938	499,274	512,740	13,465
1721 Aquatics	926,198	762,475	1,167,369	1,339,487	172,118

GENERAL FUND DIVISION SUMMARY

	2020	2021	2022	2023	\$ Change from
	Actuals	Actuals	Adopted Budget	Adopted Budget	2022 to 2023
Community Recreation and Events					
1730 Recreation	295,751	294,582	315,836	341,831	25,995
1732 Recreation Buildings	89,720	119,549	146,260	145,060	(1,200)
1733 Kiwanis Community House	3,314	-	-	-	-
1740 Golf Courses	859,700	802,430	901,819	956,681	54,862
1750 Parks	1,776,946	1,755,145	1,856,576	2,255,404	398,828
1751 Cemetery	371,556	366,016	400,722	473,184	72,461
1760 Botanic Gardens	654,427	450,420	509,958	764,676	254,718
1770 Clean and Safe	407,131	320,988	468,392	522,362	53,970
City Engineer					-
1801 Engineering	1,043,146	935,812	1,192,971	1,360,967	167,996
City Treasurer					-
1901 Finance	829,157	670,312	791,998	847,039	55,041
Planning & Development					-
2010 Planning Services	810,744	704,799	779,270	1,078,865	299,594
Other					-
2111 Miscellaneous	4,767,640	10,464,930	4,010,023	4,190,432	180,409
2113 Special Projects	4,180,955	949,034	-	-	-
2211 Economic Development	49,825	39,860	50,000	75,000	25,000
2212 City-County Support	1,735,094	1,271,236	1,668,709	1,137,004	(531,705)
2213 Community Services Support	838,955	318,700	789,000	988,875	199,875
TOTAL EXPENDITURES	\$ 57,333,305	55,991,572	53,893,220	\$ 60,058,526	\$ 6,165,306
EXCESS REVENUES					
OVER (UNDER) EXPENDITURES	\$ (4,121,697)	9,738,315	(0)	\$ (0)	\$ 0

GENERAL FUND REVENUES



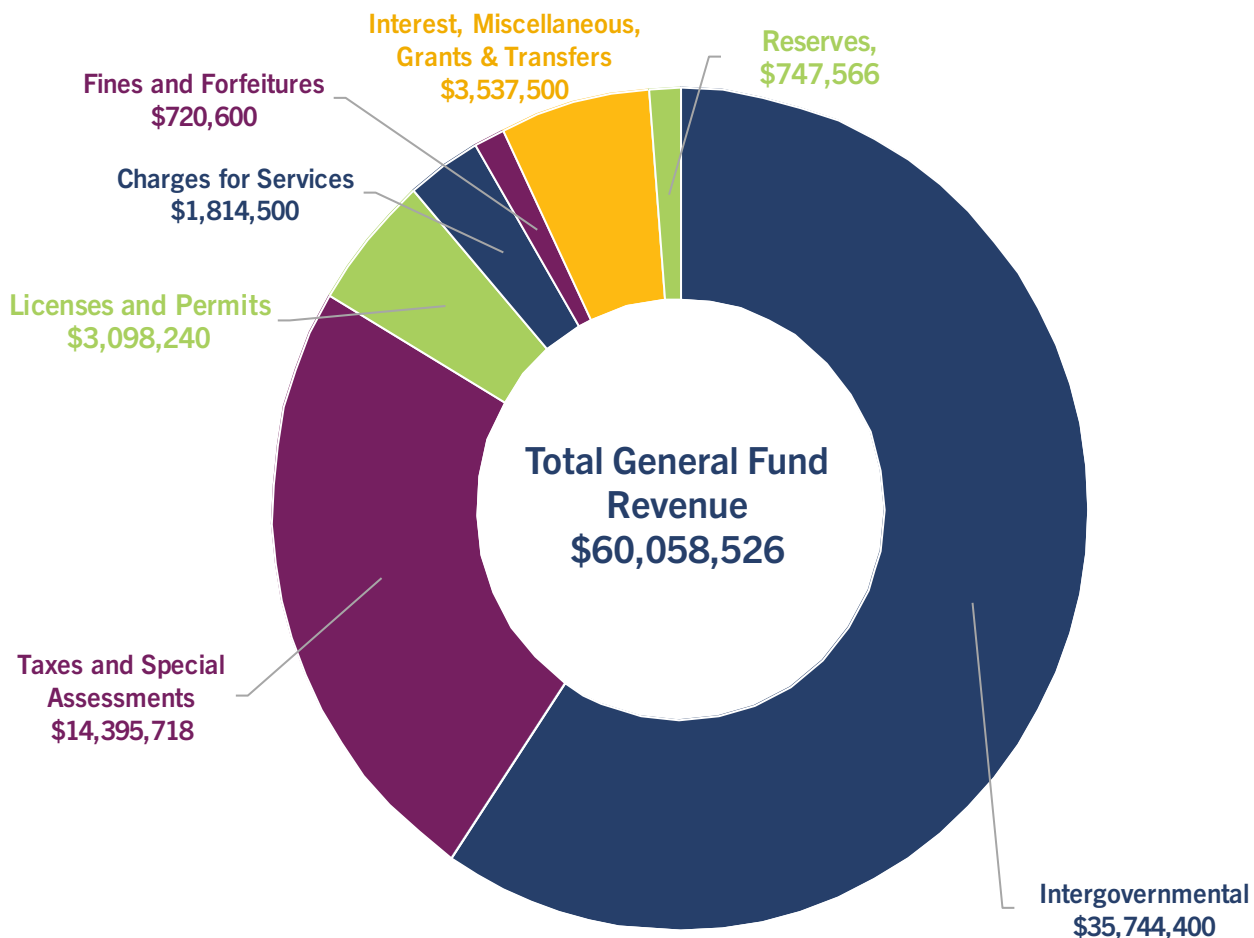
GENERAL FUND REVENUE

General Fund Revenue Categories

The City of Cheyenne receives revenues from various sources which must be used to provide services to residents and businesses. The City General Fund revenues are divided into seven basic categories. Below is a breakdown of the sources of revenue included in the Fiscal Year 2023 budget.

- **Taxes and Special Assessments** - franchise fees, property and vehicle taxes
- **Licenses and Permits** - building permits and various business licenses
- **Intergovernmental** - sales taxes, mineral royalties, severance taxes, and other revenue from governmental entities
- **Special Distribution from State** - direct appropriation from the State of Wyoming
- **Charges for Services** - recreation, parking and other miscellaneous charges for services
- **Fines and Forfeitures** - fines from parking and other municipal code violations
- **Miscellaneous, Grants, Transfers and Interest** - miscellaneous charges, police contract for school resource officers, and other miscellaneous revenues

General Fund Revenue by Category



GENERAL FUND REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
TAXES AND SPECIAL ASSESSMENTS					
Electric and Natural Gas Franchises	\$ 3,965,034	\$ 4,257,920	\$ 4,225,000	\$ 4,823,000	\$ 598,000
Telephone Franchise	58,638	44,923	45,000	44,500	(500)
Cable TV Franchise	882,730	783,438	811,000	770,400	(40,600)
Property Taxes	5,862,109	6,136,321	6,400,000	7,141,818	741,818
Vehicle Taxes	1,543,777	1,659,759	1,571,000	1,616,000	45,000
Total Taxes and Special Assessments	\$ 12,312,287	\$ 12,882,361	\$ 13,052,000	\$ 14,395,718	\$ 1,343,718

INTERGOVERNMENTAL

State Sales and Use Tax	\$ 19,649,985	\$ 22,267,320	\$ 18,746,824	\$ 22,000,000	\$ 3,253,176
Gasoline Tax	1,682,841	1,590,713	1,512,000	1,590,000	78,000
Special Fuel Tax	695,456	604,864	580,000	646,000	66,000
Cigarette Tax	312,091	307,522	302,000	308,000	6,000
Mineral Royalties	2,719,511	2,714,100	2,715,000	2,715,000	-
Severance Tax	2,213,517	2,200,709	2,200,000	2,200,000	-
Historic Horse Racing Payout	618,369	726,007	569,000	1,195,000	626,000
Lottery Proceeds	309,208	384,820	366,000	325,000	(41,000)
Skill Based Amusement Games	-	46,208	-	80,000	80,000
Laramie Co. Animal Control Reimb.	-	-	-	134,400	134,400
State Traffic Reimbursement	638	-	3,750	-	(3,750)
DDA Subsidy	4,913	4,125	-	-	-
Special Distribution from State	4,332,606	3,989,844	4,102,070	4,551,000	448,930
Total Intergovernmental	\$ 32,539,135	\$ 34,836,233	\$ 31,096,644	\$ 35,744,400	\$ 4,647,756

FINES AND FORFEITS

Liquor Violation Fee	\$ 700	\$ 250	\$ 1,300	\$ 600	\$ (700)
Parking Fines	128,058	256,686	120,000	180,000	60,000
Court Fines	124,434	147,593	137,000	140,000	3,000
Court Bonds	427,093	377,029	400,000	400,000	-
Total Fines and Forfeits	\$ 680,285	\$ 781,557	\$ 658,300	\$ 720,600	\$ 62,300

LICENSES AND PERMITS

Building Permits	\$ 1,945,773	\$ 3,788,858	\$ 2,500,000	\$ 2,500,000	\$ -
Cemetery Permits	2,060	1,920	2,500	2,500	-
Retail Liquor Licenses	55,944	55,500	56,000	57,000	1,000
Liquor License Transfers	300	500	200	200	-
Resort Liquor Licenses	2,597	3,000	4,500	4,500	-
Restaurant Liquor Licenses	16,800	15,750	20,000	20,000	-
Bar and Grill Licenses	33,000	34,500	21,000	21,000	-
Limited Retail Liquor Licenses	6,583	10,225	6,300	10,000	3,700
Malt Beverage Permits	3,260	2,710	8,000	3,200	(4,800)
Catering Permits (Alcohol)	6,500	2,650	16,000	6,000	(10,000)
Consumption Permits	920	550	750	750	-
Microbrewery/Winery Permits	1,500	1,500	1,000	1,000	-
Billiards/Pool/Bowling Licenses	235	135	300	300	-
Massage Est/Therapists	13,500	13,580	16,000	16,000	-
Theater Licenses	260	130	300	300	-
Barbershop Licenses	390	390	390	390	-
Beauty Shop Licenses	4,160	4,030	4,400	4,400	-
Noise Permits	1,605	1,875	3,000	1,800	(1,200)
Parade Permits	570	315	700	700	-

GENERAL FUND REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
LICENSES AND PERMITS (continued)					
Body Art Est/Artists	5,735	6,055	5,200	6,000	800
Portable Fire Extinguishers	1,170	1,260	1,300	1,300	-
Food Service Establishment Licenses	24,840	24,265	25,000	25,000	-
Foodwagon Permits	12,220	12,475	12,000	12,000	-
Dairy Licenses	225	225	225	225	-
Soft Drink/Tobacco Licenses	14,105	7,215	13,000	7,000	(6,000)
Sidewalk Cafe Licenses	540	540	400	400	-
E-Scooter Licenses	-	-	-	2,000	2,000
Special Malt Beverage Permits - Rodeo	-	-	-	1,300	1,300
Contractor Licenses	273,497	329,050	300,000	325,000	25,000
Transient Merchant Licenses	9,870	15,165	12,000	12,000	-
Auctioneer Licenses	810	540	700	700	-
Firearms Dealer Licenses	1,620	1,530	1,500	1,500	-
Pawnbroker Licenses	775	620	775	775	-
Private Det./Security Licenses	4,900	5,320	4,000	4,000	-
Secondhand Dealer Licenses	3,360	2,800	3,200	3,200	-
Garage/Car Lot Licenses	5,590	5,785	5,600	5,600	-
Junkyard/Auto Wreck. Licenses	1,310	1,760	1,100	1,100	-
Mobile Home Park Licenses	1,035	1,035	1,100	1,100	-
Public Trans. License/Drivers	1,360	945	2,000	2,000	-
Christmas Tree Sales Licenses	640	560	800	800	-
Vending Machine Licenses	4,035	3,870	4,200	4,200	-
Burglar Alarm Permits	24,400	20,000	24,000	20,000	(4,000)
Tree Removal/Trimming Licenses	2,340	1,980	2,500	2,000	(500)
Inflammable Liquid Storage Licenses	3,120	3,055	3,100	3,000	(100)
Miscellaneous Licenses	5,479	4,030	7,500	6,000	(1,500)
Total Licenses and Permits	\$ 2,498,934	\$ 4,388,198	\$ 3,092,540	\$ 3,098,240	\$ 5,700

CHARGES FOR SERVICES

Parking-Loading/Unloading Permits	\$ 500	\$ -	\$ 500	\$ -	\$ (500)
Parking-Cox Parking Lot	75,402	40,589	70,000	50,000	(20,000)
Parking-Jack R. Spiker Parking Structure	234,810	225,674	230,000	178,000	(52,000)
Parking - East Lot	5,542	5,391	5,000	6,000	1,000
Parking-Special Use Parking Permits	7,082	3,667	2,500	2,000	(500)
Police-Record Checks	2,155	1,760	2,000	2,000	-
Police-Burglar Alarms	17,819	20,300	17,000	5,000	(12,000)
Police-Vehicle Inspections	31,810	37,220	32,000	36,000	4,000
Compliance-Nuisance Abatement	6,814	122,009	7,000	7,000	-
Compliance-Junk Vehicles	4,524	2,019	4,000	2,000	(2,000)
Court-Record Checks	-	378	250	500	250
Recreation-Golf Cart Rentals Fees	-	15,055	25,000	31,000	6,000
Recreation-Airport Golf	92,447	120,478	92,000	146,000	54,000
Recreation-Prairie View Golf	82,045	98,006	82,000	112,000	30,000
Recreation-Golf Annual Membership	157,122	194,376	160,000	194,000	34,000
Recreation-Pool Open Swim	128,513	63,691	150,000	90,000	(60,000)
Recreation-Pool Punch Cards	17,348	30,847	25,000	42,000	17,000
Recreation-Pool Lessons	69,032	31,601	100,000	72,000	(28,000)
Recreation-Johnson Open Swim	6,573	11,903	8,000	8,000	-
Recreation-Paddle Boats/Canoes	1,367	-	4,000	-	(4,000)
Cost Allocation Charge	650,970	805,005	675,000	810,000	135,000

GENERAL FUND REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CHARGES FOR SERVICES (continued)					
Intra City Postage Charges	606	568	750	-	(750)
Intra City BOPU Charges	21,265	21,000	20,000	21,000	1,000
Intra City Miscellaneous Charges	2,510	34	-	-	-
Total Charges for Services	\$ 1,616,255	\$ 1,851,571	\$ 1,712,000	\$ 1,814,500	\$ 102,500
MISCELLANEOUS					
Cemetery Custodial Services	\$ 16,145	\$ 19,903	\$ 16,000	\$ 16,000	\$ -
Cemetery Lots	11,515	10,955	5,000	10,000	5,000
Cemetery Columbarium Niche	2,270	1,850	2,000	2,000	-
Cemetery Opening/Closing	72,060	75,665	70,000	70,000	-
Cemetery Tent Setup	10,720	3,100	10,000	3,500	(6,500)
Pioneer Park Rentals	1,295	50	1,300	500	(800)
Amphitheater Rentals	3,781	4,830	3,700	4,500	800
Activity Center Rentals	120	-	150	100	(50)
Park Shelter Rentals	24,300	39,174	24,000	24,000	-
Kiwanis Community House Rentals	44,812	69,086	70,000	70,000	-
Forestry Fees	1,394	1,625	2,000	2,000	-
Miscellaneous Rentals and Leases	982,755	1,150,779	930,000	850,000	(80,000)
Miscellaneous Police Charges	259	363	250	250	-
Police Overtime Reimbursements	250,792	125,840	164,000	151,000	(13,000)
Planning Fees	24,175	94,650	180,000	240,000	60,000
Administrative Fees	8,597	790	500	500	-
Advertising Fees	2,700	3,000	2,700	3,000	300
Roundhouse Impact Fees	114,933	100,567	-	-	-
Property Sales	10,740	3,063	10,000	10,000	-
Proceeds from Capital Financing	-	5,455,000	-	-	-
Miscellaneous	28,834	(1,799)	36,123	21,614	(14,509)
Total Miscellaneous	\$ 1,612,195	\$ 7,158,490	\$ 1,527,723	\$ 1,478,964	\$ (48,759)
INTEREST					
Interest	\$ 205,835	\$ 212,190	\$ 139,400	\$ 144,000	\$ 4,600
Accounts Receivable Interest	(7,021)	1,350	2,000	1,100	(900)
Gain (Loss) on Investments	116,208	49,184	5,100	7,700	2,600
Change in Fair Market Value	317,168	(175,732)	-	-	-
Total Interest	\$ 632,190	\$ 86,991	\$ 146,500	\$ 152,800	\$ 6,300
TRANSFERS					
Transfers from Other Funds	\$ 77,187	\$ 808,286	\$ -	\$ -	\$ -
Transfer from Perpetual Care Fund	12,040	2,427	3,000	3,000	-
Transfer from Solid Waste Fund	700,000	2,327,371	930,810	768,736	(162,074)
Transfer from BOPU	-	-	640,000	531,000	(109,000)
Total Transfers	\$ 789,227	\$ 3,138,084	\$ 1,573,810	\$ 1,302,736	\$ (271,074)
GRANTS/CONTRACTS					
Police Contract (LCSD #1)	\$ 531,100	\$ 606,400	\$ 480,000	\$ 603,000	\$ 123,000
Total Grants/Contracts	\$ 531,100	\$ 606,400	\$ 480,000	\$ 603,000	\$ 123,000
TRANSFERS FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 553,703	\$ 747,566	\$ 193,863
Total Transfers from Reserves	\$ -	\$ -	\$ 553,703	\$ 747,566	\$ 193,863
TOTAL GENERAL FUND REVENUE	\$ 53,211,609	\$ 65,729,887	\$ 53,893,220	\$ 60,058,526	\$ 6,165,304

TOP 10 GENERAL FUND REVENUE SOURCES

The following top 10 revenue sources make up nearly 90% of all General Fund revenues:

1	State Sales and Use Tax - 36.6%
2	Property Taxes - 11.9%
3	Franchise Fees - 9.4%
4	Federal Mineral Royalties/Severance Taxes - 8.2%
5	Special Distribution from the State - 7.6%
6	Building Permits - 4.2%
7	Gasoline and Special Fuels Taxes - 3.7%
8	Vehicle Registration Fees - 2.7%
9	Transfers from Other Funds - 2.2%
10	Historic Horse Racing Payout - 2.0%

STATE SALES AND USE TAXES

Description

State sales tax is the City's largest source of General Fund revenue at 36.6% of the total.

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. Distribution is determined by computing the percentage of net sales and use taxes collected by vendors in each county compared to the total net sales collected from all vendors in the state.

Fiscal Year 2023 Forecasting

As state sales and use taxes are the largest General Fund revenue source, this line item must be carefully projected to determine an appropriate revenue level. Sales tax revenue in Fiscal Year

2019 was \$19.5 million, \$19.6 million in Fiscal Year 2020, and \$22.3 million in Fiscal Year 2021.

In the Fiscal Year 2022 budget, the City chose to decrease sales tax revenue projections by 5% to \$18.7 million due to the continued uncertainty of the pandemic. This was a significant underestimation as projections through the remainder of Fiscal Year 2022 are approximately \$24.3 million. This has allowed the City's reserves to grow to a more appropriate level.

For Fiscal Year 2023, the City is projecting to receive \$22 million. This is a \$3,253,176 increase from the Fiscal Year 2022 budget. This is a conservative figure in comparison to what the City has received during Fiscal Year 2022.



RATE

- 4% on all sales, purchases, and leases of tangible property sold or leased by persons engaged in the state. Prescriptions and food are exempted from sales tax.



SOURCE

- Consumers



DISTRIBUTION

- The taxes are distributed monthly by the Wyoming Department of Revenue.
- W.S. 39-15-111 governs the distribution process of the 4% state sales tax. Of the amount collected, 69% of the tax is credited to the State's General Fund. Of the remaining 31%, the State is allowed to deduct 1% as an administrative fee. The City shares the remaining balance with other Laramie County local governments based on population. See graph on page 58.

STATE SALES AND USE TAXES

**For every \$1,000 spent on taxable goods and services in Wyoming,
\$40 is collected for state sales and use tax**

4% state sales and use tax per \$1,000 spent	\$40.00
State receives 69%	27.60
State keeps 1% administrative fee	<u>.40</u>
Balance to distribute to cities, towns and counties	\$12.00

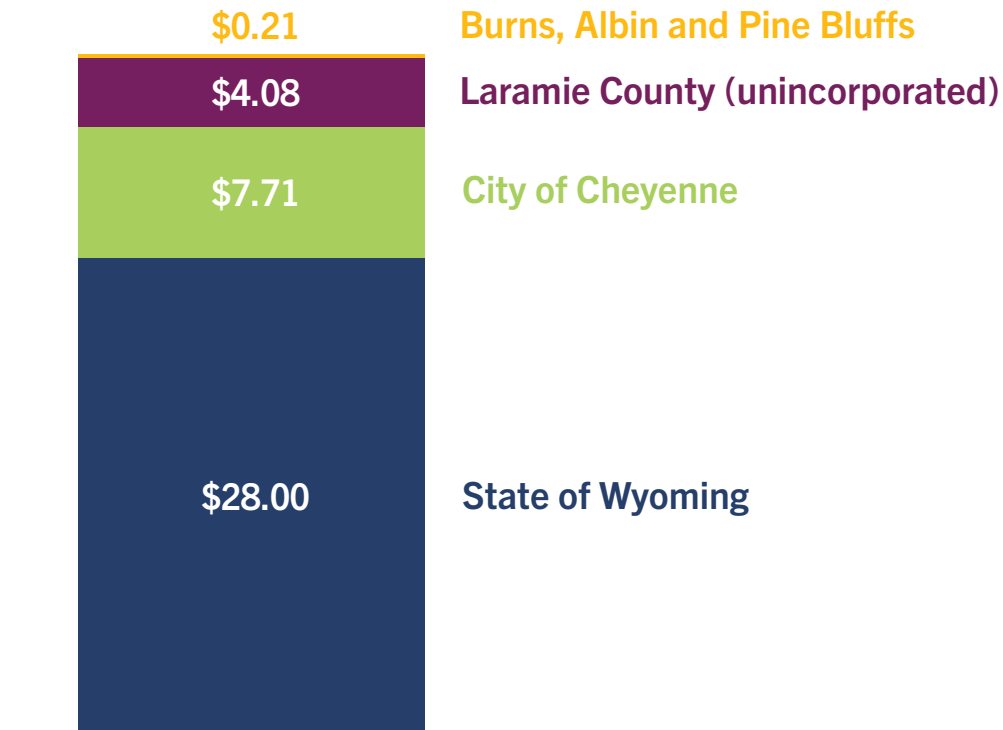
Less: Laramie County keeps 1% administrative fee **\$.12**

Remainder to distribute **\$11.88**

In Laramie County, based on population, four municipalities share the remainder of the sales tax (\$11.88) with unincorporated Laramie County as follows:

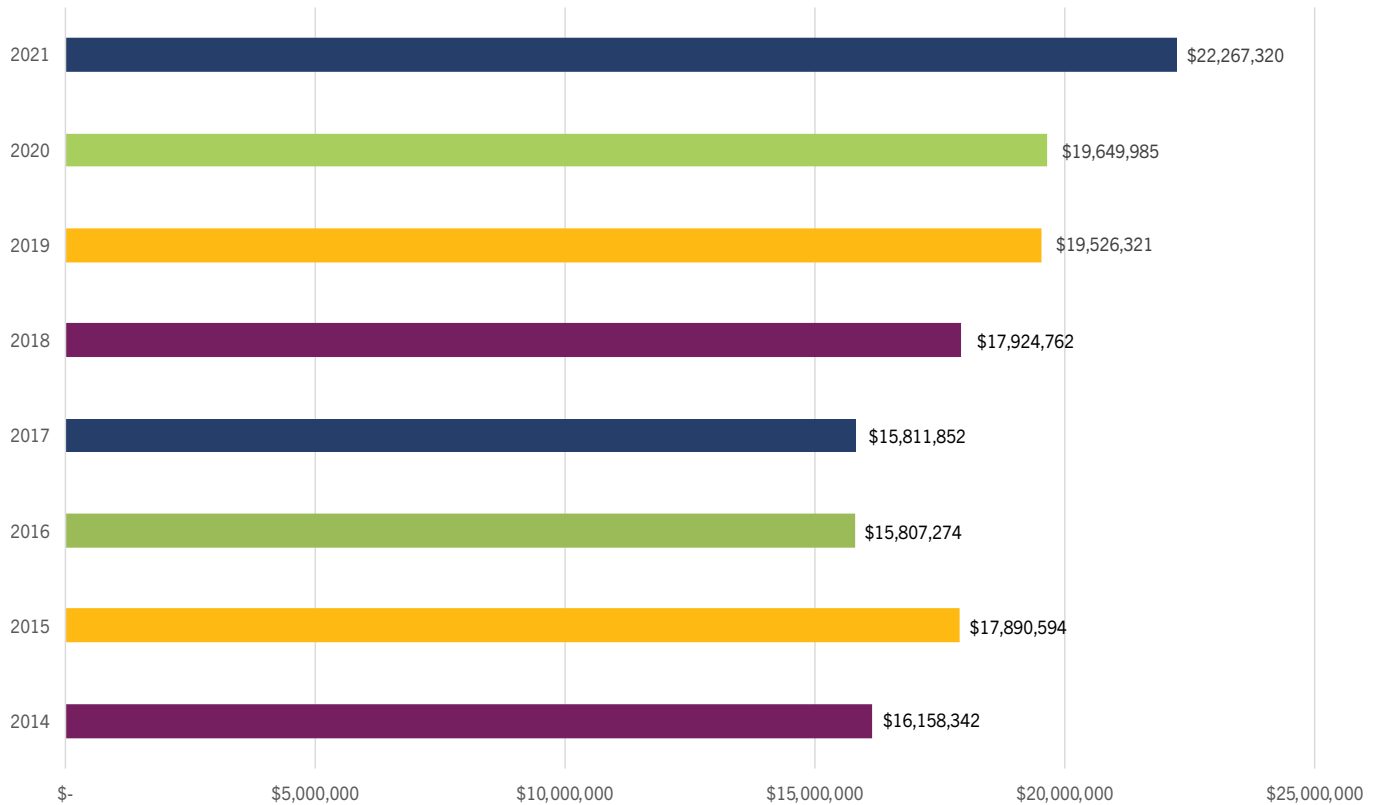
Albin receives .1970%	\$.02
Burns receives .3276%	.04
Cheyenne receives 64.9079%	7.71
Pine Bluffs receives 1.2288%	.15
Unincorporated Laramie County receives 33.3388%	<u>3.96</u>
Total	\$11.88

Of the total \$40 state sales tax collected, each entity receives:



STATE SALES AND USE TAXES

City of Cheyenne State Sales and Use Tax History



PROPERTY TAXES

Description

Property tax is an ad valorem tax - one that is based on the value of the property being taxed. This tax is assessed against all real and business property in Laramie County.

The Laramie County Assessor is charged with determining the market value of properties within the county. Wyoming Statute requires that all property be listed, valued, and assessed as of January 1 of each year. Assessment schedules must reflect the owner of record as of that date and be mailed on or before the fourth Monday in April.

Property taxes comprise approximately 11.9% of General Fund revenues in Fiscal Year 2023.

Fiscal Year 2023 Forecasting

The City's assessed valuation for Fiscal Year 2023 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 historical data and relevant local economic indicators, the City anticipates an increase of property valuations by 12% for Fiscal Year 2023, or \$741,818.

How is property tax calculated?

Property tax rates in Wyoming are expressed as mills. One mill is one one-thousandth of a dollar. Therefore, there is \$1 of tax per thousand dollars of assessed value for each mill levied. The "mill levy" is the total number of mills applied to the assessed value. Various entities are legally entitled to charge mills against properties in



RATE

- The City taxes eight (8) mills, the maximum millage allowed by state statute.



SOURCE

- Property owners



DISTRIBUTION

- Laramie County mails current year tax bills, including property description, assessed value, and mill levies, to each taxpayer at their last known address no later than October 10th of each year.
- The first installment of the current year property tax is due on November 10th.
- The second installment is due the following May 10th.
- Property taxes are remitted to the City by the Laramie County Treasurer the month following collection.

PROPERTY TAXES

their districts, subject to limits. The entities determine their budget needs, then levy the mills necessary and allowed by state statute to provide the needed funds.

For example, assume a property located in the City limits is valued at \$400,000. The tax bill for the property is calculated as follows:

First, determine assessed valuation:

- \$400,000 (market value) times 9.5% (assessment ratio for commercial and residential property) = \$38,000 (assessed valuation)

- Next, apply the mill levy to determine the tax: \$38,000 assessed value times .07234 (the 2021 mill levy for City property owners) = \$2,748.92 (total tax due)

As an example, below is the mill levy breakdown for a \$400,000 property located within the city limits of Cheyenne in 2021, along with the associated taxes.

The City only receives 11% of the total amount each City of Cheyenne property owner pays for taxes assessed.

Entity	Mills	Amount	Percentage
School District #1	26.00	\$ 988.00	36%
State School Fund	12.00	456.00	17%
General County	10.00	380.00	14%
City of Cheyenne	8.00	304.00	11%
LCCC	7.04	267.52	10%
County School Fund	6.00	228.00	8%
Laramie County Library	2.00	76.00	3%
Weed & Pest	0.80	30.40	1%
Conservation District	0.50	19.00	1%
	72.34	\$ 2,748.92	100%

FRANCHISE FEES

Description

The City of Cheyenne imposes franchise fees on various utility, cable television, and telecommunication companies through a franchise fee agreement in exchange for using public rights-of-way (ROW) for lines, pipes, poles, etc. They are set by agreement and are based on a percentage of sales.

Fiscal Year 2023 Forecasting

Electric and natural gas franchise fees are expected to significantly exceed projections by nearly \$400,000 for Fiscal Year 2022. This is due in part to national and global market factors that impact the cost of natural gas. The City increased Fiscal Year 2023 revenue projections by 8%, or \$598,000, due to these factors and as a result of two new data centers coming online in the last quarter of the fiscal year, including the

Microsoft facility in the Cheyenne Business Parkway and the new Microsoft facility in the Bison Business Park. The City will receive 3% of the utility costs generated by these two new data centers.

Telephone franchise fee projections have been decreased slightly in Fiscal Year 2023 by \$500 based on actual revenues received in Fiscal Year 2022. The decrease could be attributed to land-line phones gradually losing relevance.

Cable television franchise fees are based on subscription rates and were decreased by 5%, or \$40,600, as a result of declining payments from Charter Communications in Fiscal Year 2022. This could be a result of decreased consumer cable television usage and increased use of streaming services.



RATE

- 3% of gross revenues for gas and electric franchise fees
- 5% of gross revenues for cable television franchise fees
- 3% of gross revenues for telecommunication franchise fees



SOURCE

- Vendors (cable TV and telecommunications vendors, High West Energy, Black Hills Energy and Cheyenne Light, Fuel and Power)
- Fees are generally passed on to customers



DISTRIBUTION

- Cable TV and telecommunication franchise fees are collected from the consumer and received by the City at the end of the month following quarter-end
- Gas and electric fees are collected monthly and received in the month following collections

MINERAL ROYALTIES

Description

Wyoming statutes provide that 9.375% of up to \$198 million of Federal Mineral Royalties, not including coal bonus funds, received by the State of Wyoming annually be distributed to cities and towns.

These funds are to be used for planning, construction, or maintenance of public facilities or to provide public services.

Any city or town may pledge future mineral royalties for payment of revenue bonds issued to provide public facilities not to exceed ten (10) years. The City of Cheyenne has pledged their federal mineral royalties for the parking garage revenue bonds.

Fiscal Year 2023 Forecasting

Estimates for federal mineral royalties are received from the State of Wyoming's Consensus Revenue Estimating Group (CREG).

For Fiscal Years 2022-2026, the total annual distribution to cities and towns is projected by CREG to be \$18.6 million each year. As long as total mineral revenues in the state remain strong, this amount is not expected to decrease.

The City of Cheyenne's share of royalties is projected to remain flat at \$2,715,000 in Fiscal Year 2023.



RATE

- The total distribution for the year is estimated first.
- Next, each city or town having a population of over 325 receives a \$15,000 base payment per year.
- Then, the base amount is deducted from the total. The remaining amount to be distributed to the municipalities in each county is determined as the ratio of the school district Average Daily Membership (ADM) to the total ADM for the state.
- Distribution within the county to the municipalities is based on the population relationship each incorporated municipality has with all the towns and cities in the county.



SOURCE

- Wyoming mineral production producers
- Administered and collected by the Wyoming Department of Revenue



DISTRIBUTION

- The Wyoming State Treasurer's office distributes Federal Mineral Royalties on a quarterly basis on October 1, January 1, April 1 and the last week of June. The base payments are usually included in the October payment.

SEVERANCE TAXES

Description

Severance taxes are a state imposed tax on the extraction of non-renewable natural resources such as oil, natural gas and coal, among others, as they are severed from the ground.

The severance tax to cities and towns is derived from a share of a \$155 million distribution account funded from severance taxes.

Fiscal Year 2023 Forecasting

The January 2022 CREG report is used as the basis of the estimate. The report shows that total severance taxes are approximated at \$600 million for all years of the forecast. As long as the total exceeds \$165 million, the severance tax distribution for municipalities will remain constant at \$14.3 million. Therefore, the City is projecting this line item to remain flat at \$2,200,000 for Fiscal Year 2023



RATE

- The total amount distributed to cities and towns is 9.25% of the maximum cap of \$155 million for the State.
- This amount (\$14.3 million) is distributed to cities and towns based on population.
- Each municipality receives an amount proportional to the percentage the population of the municipality bears to the state incorporated population. If a city has 5% of the total incorporated population, it receives 5% of the severance taxes allocated to cities and towns.



SOURCE

- Wyoming mineral production producers



DISTRIBUTION

- The Wyoming State Treasurer's office distributes Severance Taxes on a quarterly basis on October 1, January 1, April 1 and the last week of June.

GAS TAXES

Description

Gas taxes in Wyoming are \$.24 per gallon, of which \$.23 per gallon is a license tax with an additional \$.01 per gallon tax.

Distribution of the tax is as follows:

- 57.5% to the State Highway Fund
- 13.5% is distributed to counties
- 14% to the County Road Fund
- 15% to cities and towns

Fiscal Year 2023 Forecasting

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 2023.

The City is estimating a slight increase in Fiscal Year 2023 of \$78,000 for gas tax.



RATE

- Gas tax is \$.24 per gallon.
- Cities and towns receive 15% of all gas taxes collected, after deduction of a maximum of \$31,250 to be contributed to the University of Technology Transfer program.
- The remainders are as follows: 75% of the distribution is from fuel distributor sales located within the municipality and 25% is based on the ratio of the population of the municipality to the state total incorporated population according to the last federal census.



SOURCE

- Consumers



DISTRIBUTION

- Payment of gas taxes are made by fuel vendors, not by end consumers, though the taxes will be passed on in the fuel's retail price. Fuel tax is due on the last day of each month for the previous monthly sales.
- The Wyoming Department of Transportation distributes gas tax to cities and towns the following month.

SPECIAL FUELS TAXES

Description

The state allocation for special fuels (diesel) tax is as follows: after a deduction of 2% for administration costs, the remainder is distributed as follows:

- 20% to counties
- 5% to cities and towns
- Remainder to the State Highway Fund

Fiscal Year 2023 Forecasting

The special 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 2023.

The City is estimating a slight increase of \$66,000 in Fiscal Year 2023.



RATE

- Special fuels tax is also \$.24 per gallon.
- Distribution of the 5% share of gas tax to cities and towns is based on the ratio that the total population of the municipality bears to the total population of all municipalities in the state.



SOURCE

- Consumers



DISTRIBUTION

- Payment of special fuels taxes are made by fuel vendors, not by end consumers, though the taxes will be passed on in the fuel's retail price. Special fuels tax is due on the last day of each month for the previous month's collections.
- The Wyoming Department of Transportation distributes special fuels tax to cities and towns the following month.

SPECIAL DISTRIBUTION FROM THE STATE

Description

The State of Wyoming provides a “direct distribution” to Wyoming municipalities. This distribution is essentially “over-the-cap” mineral revenues that flow through the state General Fund to the direct distribution account prior to the budget session. The Governor may “recommend” a supplemental funding amount, and the Legislature may choose to appropriate the funding.

Fiscal Year 2023 Forecasting

In the next Biennium (2023-2024), the legislature approved a \$15 million increase from the \$105 million approved in the 2021-2022 Biennium. The \$120 million direct distribution does not include consensus funding.

As a result of the increase, the City’s direct distribution is projected to be \$448,930 higher in Fiscal Year 2023.



RATE

- The original \$105 million will be distributed based on the Madden/Bebout formula. The additional \$15 million will be distributed based on a different formula that favors hardship communities.
- Of the \$120 million approved for the direct distribution by the Wyoming Legislature, Cheyenne’s share is \$4,551,634.



SOURCE

- State of Wyoming



DISTRIBUTION

- The Office of State Lands and Investments distributes payments to municipalities.
- The \$120 million is divided between the two years of the biennium and will be distributed in two payments per fiscal year, one in August and one in January.

BUILDING PERMITS

Description

The City of Cheyenne requires permits to address safety issues such as building projects. The most significant permit revenue received by the City is generated through the issuance of building permits, which accounts for 4.2% of General Fund revenue.

March 31, 2022 is \$3,551,016, which is substantially higher than revenue received during the same time period in Fiscal Year 2021, which was \$1,961,376. Fiscal Year 2022 is higher due to large permits for the Microsoft data center.

Fiscal Year 2023 Forecasting

Building permit revenue collected through

The building permit revenue projection for Fiscal Year 2022 will remain flat at \$2.5 million, due to the unpredictable nature of this revenue source.



RATE

- Building permit fees vary based on valuation or staff time per hour costs.



SOURCE

- City of Cheyenne business owners, homeowners and contractors



DISTRIBUTION

- Payments are made to the City when the building permit is pulled

VEHICLE FEES

Description

Wyoming statutes prescribe the calculation of all vehicle registration fees. Therefore, the fees are the same no matter what county a vehicle is registered in. However, the county that collects the fees keeps and distributes the money to the taxing entities in their county.

Registration fees consist of two parts:

- County fee—an ad valorem tax, meaning a tax based on the value of the vehicle.

- State fee—a fee levied by and sent to the State of Wyoming

Fiscal Year 2023 Forecasting

Revenues for Fiscal Year 2022 are estimated to be slightly above budget and therefore the City has projected an additional \$45,000 to be received in Fiscal Year 2023 compared to the current fiscal year.



RATE

- The county fee portion of registration fees depends on the value of the vehicle using the following formula: factory cost multiplied by year of service rate multiplied by .03.
- The factory cost is the MSRP (manufacturer's suggested retail price) of the make, model and trim level of the vehicle when new. The County Clerk determines the factory cost of Wyoming titles.
- The first year of service of the unit determines the rate at which it is taxed (60% for the first year, 50% for the second year, 40% for the third year, 30% for the fourth year, 20% for the fifth year, and 15% for the sixth year)
- State fees for cars are \$30, motorcycles are \$25 and trucks and trailers depend on the weight (between \$5-\$90)



SOURCE

- Vehicle owners



DISTRIBUTION

- The City receives 4.8% of each vehicle registration county fee collected. These fees are collected by the Laramie County Treasurer and the City's share is remitted the month following collection.

TRANSFERS FROM OTHER FUNDS

Description

Solid Waste Fund - Since Fiscal Year 2015, a percentage of the Solid Waste Fund budgeted operating expenditures have been transferred to the General Fund.

For Fiscal Year 2015, that amount was based on 9% of total Solid Waste Fund budgeted expenditures by resolution. For Fiscal Year 2016 and beyond, that percentage was lowered by resolution to 5%.

Board of Public Utilities (BOPU) - In Fiscal Year 2022, the Governing Body approved a resolution directing the BOPU to collect a 2% fee on water and sewer charges and remit these fees to the City's General Fund.

Fiscal Year 2023 Forecasting

The Solid Waste Fund Transfer budgeted in Fiscal Year 2023 has decreased in total by \$162,074 compared to Fiscal Year 2022. The reason for the decrease is due to lower capital expenditures projected in the Solid Waste Fund in Fiscal Year 2023.

The actual BOPU Transfer received, which was budgeted in Fiscal Year 2022 based on an estimate provided to the City last year, so far has come in lower than projected. Therefore, the Fiscal Year 2023 budget was decreased by \$109,000 to reflect the actual amount the City is currently receiving.



RATE

- 5% of the budgeted Solid Waste Fund expenditures
- 2% of the Board of Public Utilities' sewer and water customer charges



SOURCE

- Solid Waste Fund
- Customers of the Cheyenne Board of Public Utilities Waterworks and Sewer Funds



DISTRIBUTION

- The Solid Waste Fund transfer is done internally each month.
- The Board of Public Utilities sends the City the 2% transfer with the sanitation payment monthly.

HISTORIC HORSE RACING

Description

The City receives revenue from off-track horse race betting facilities that are played in approved and permitted locations. This activity is regulated by the Wyoming Pari-Mutuel Commission.

In accordance with W.S. 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 City of Cheyenne currently has three off track betting locations out of 18 statewide.

Fiscal Year 2023 Forecasting

There are two additional off track betting facilities opening that will affect Fiscal Year 2023's revenues. First, the Horse Palace is opening in the next few months in downtown Cheyenne. Second, 307 Racing will be opening the largest facility in the state located in the old Montgomery Wards building next to The Office Restaurant on Pershing Boulevard.

Horse racing revenue in Fiscal Year 2022 has significantly outpaced projections and is expected to exceed over \$900,000. In comparison, the City budgeted \$569,000 in Fiscal Year 2022. As a result of this and the two new facilities opening, the City has projected a \$626,000 increase in Fiscal Year 2023.



RATE

- The Commission will pay an amount equal to one percent (1%) of the total amount wagered attributable to historic pari-mutuel events, to be transferred by the Pari-Mutuel Commission to the county and city or town in which the permittee is located, in equal shares, or to the county alone if the permittee is not located within the boundaries of the city or town.



SOURCE

- Off track betting customers



DISTRIBUTION

- The Pari-Mutuel Commission operates on a calendar year, not a fiscal year.
- Distributions to the City are made two times a year.

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GENERAL FUND EXPENDITURES



EXPENDITURE ASSUMPTIONS

Inflation

The Wyoming Economic Analysis Division recently released the Wyoming Cost of Living Index (WCLI) for the fourth quarter of 2021, which compares the price level of the same goods to one year ago. Southeast Wyoming's inflation rate increased 10.2% for the fourth quarter of 2021. This is the highest inflation rate that Southeast Wyoming has experienced since 1981.

This budget includes various inflationary increases to line items such as supplies, services and capital expenditures.

Wage Increases

All full-time City employees received a \$1.50 per hour wage increase in January 2022. Amid rising inflation, employers, including the City, are facing the tightest job market in recent history. Some positions have been open for hundreds of days. This raise was given to help retain and attract quality employees. Additionally, for the most part, City employees have not received a raise since 2018.

Longevity pay that was cut during the Fiscal Year 2021 budget process was also reinstated in January. Together with the \$1.50 per hour raise, this will add \$1.68 million to this and future budgets.

Fleet Parts and Fuel

Due to the surge in fuel prices over the past 16 months, the City estimated a 75% increase for fuel from what was budgeted in the Fiscal Year 2022 budget. A 30% increase in parts was also estimated.

Additionally, due to higher labor costs, the City was forced to increase the mechanic hourly rates by 9% (from \$94.50 per hour to \$103 per hour for regular labor rate and from \$130 per hour to \$142 per hour for heavy equipment labor rates). These rates are charged to City departments for service and repairs to vehicles and machinery.

In total, higher fuel, parts and labor increased the General Fund budget by \$413,400.

Utilities

In the proposed Fiscal Year 2023 budget, utilities (electricity and natural gas) are estimated to increase 3% over the Fiscal Year 2022 budget. This equates to a \$70,900 increase.

Healthcare

Self-funded insurance is a potentially powerful way for governments to save money on health care costs. With self-insurance, entities maintain their own funds to cover the cost of claims, administration of benefits, and reinsurance rather than purchasing a commercial insurance plan to cover these costs. Self-insurance generates savings by eliminating the profit margin of commercial insurances.

In this budget, the City is proposing to pursue a self-funded health insurance plan. The City, through its consultant, Novo Benefits, has shopped various stop-loss carriers. Stop-loss coverage caps the amount of money an employer has to pay out, protecting the plan against catastrophic claims by shifting the risk of low-probability, high consequence events to a third party insurer.

EXPENDITURE ASSUMPTIONS

A resolution to approve the self-insurance health care plan and to establish a trust will be considered by the Governing Body on May 9, 2022. Over the past three years, the City has saved \$1.415 million in its self-insurance reserve fund to allow for the successful implementation of a self-funded health insurance plan. As a result, no rate increase will be required in the Fiscal Year 2023 budget.

Pension

The Wyoming State Retirement System (WRS) contribution rates increased for the Paid Fire B Plan. Legislation was passed to gradually increase contributions starting in 2020 over a four-year period. This increase is 1% for the employer's share and .5% for the employees' share, which is a cost of \$72,730 to the General Fund for Fiscal Year 2023.

Property and Liability Insurance

Initial estimates from the Wyoming Association of Risk Management (WARM) indicate that the City will see a rate increase of 7.9% for property and 7.5% for liability insurance. This will cost the General Fund an additional \$79,700.

Worker's Compensation

The City received preliminary notification that Worker's Compensation rates will again decrease in Fiscal Year 2023 by .61% for a savings of \$170,997 to the General Fund.

Use of Reserves

In the Fiscal Year 2023 budget, \$747,566 is proposed to be transferred from General Fund Reserves to the "Revenue from Reserves" budget line item. This total encompasses the following:

- Compliance Employees

The City received approximately \$1.43 million in one-time building permit fees in Fiscal Year 2021 for the new Microsoft data center. The Mayor requested that \$590,856 of this total be held and "assigned" from these one-time revenues to pay for three compliance employees for two years due to their increased workload. Therefore, in the proposed Fiscal Year 2023 budget, \$295,428 will be pulled from reserves to pay for these three employees.

- Fire Plan A

Senate File 0039 was approved in the 2022 State Legislative Session which provides a \$75 million cash infusion to the Fire A Reserve account, including a \$20 million loan to be repaid by the nine legacy employers which includes the City of Cheyenne. The terms of the loan are 20 years at 0% interest. In 2021, Mayor Collins "assigned" \$2 million in reserves for these payments. The annual payment, based on Cheyenne's 24.31% responsibility, is \$243,138 and will be pulled from reserves for the next eight years. Funding for the following 12 years will need to be identified.

- County Pockets

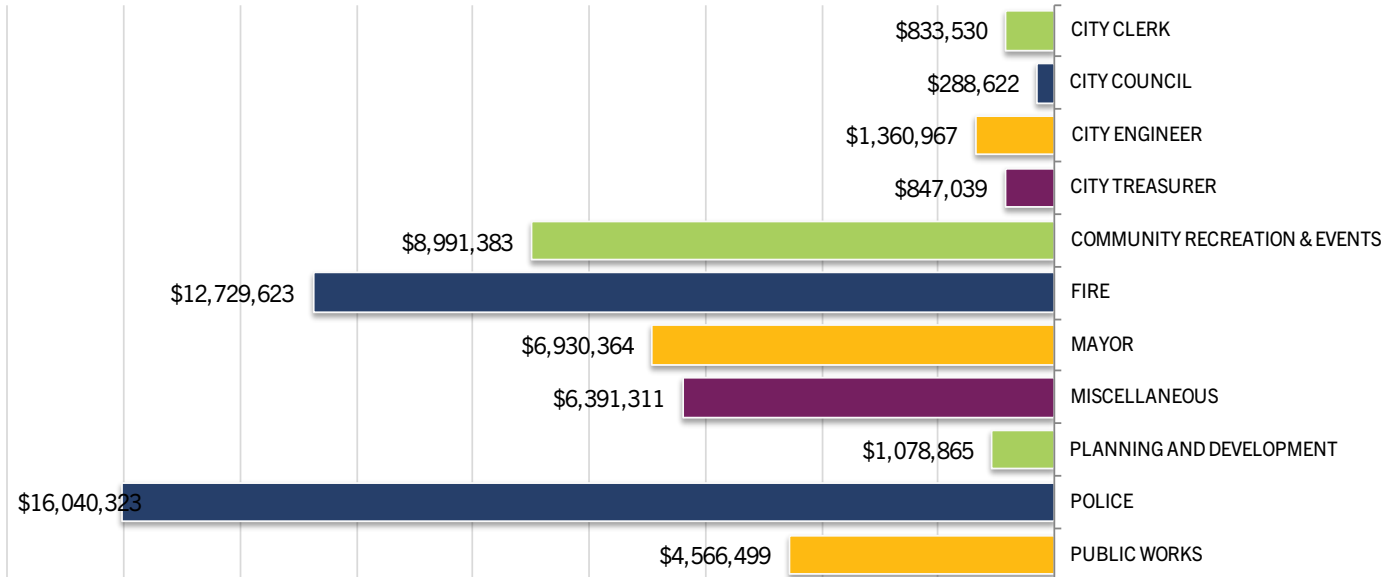
The City Council's goal of annexing county pockets will cost approximately \$175,000 and is a valid one-time expense to be paid for by reserves.

- Market Compensation Study

A \$34,000 one-time expense for a market compensation study is proposed to be paid for out of reserves. This study will allow the City to make truly informed business decisions on employee compensation.

GENERAL FUND EXPENDITURES

Fiscal Year 2023 Budget by Department



Annual Cost of Each Department Per Capita (Population 65,132)



GENERAL FUND DIVISIONS BY DEPARTMENT

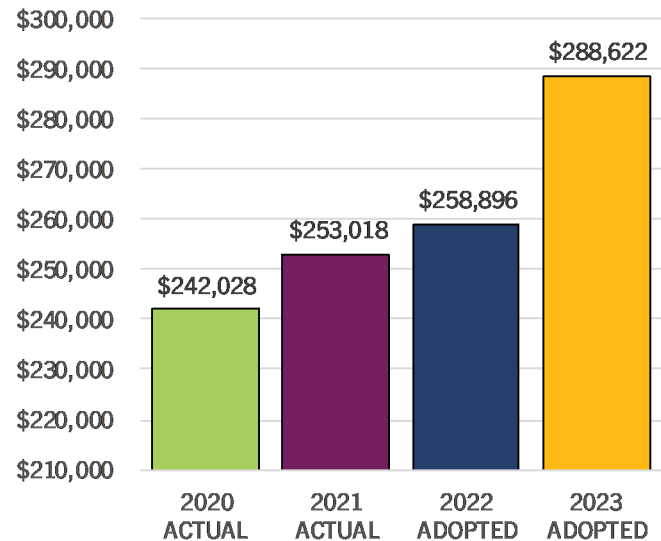
Once the City collects taxes and other revenues, the monies must be spent efficiently to provide services to the residents and businesses of the City of Cheyenne. As this section will further detail, the City provides a variety of services to its residents and businesses. To provide those services, the City has included the following 11 Departments and 40 Divisions in the General Fund Fiscal Year 2023 Budget.

	DEPARTMENT	DIVISION
	CITY COUNCIL	City Council
	MAYOR	Mayor Animal Control Compliance City Attorney Human Resources Information Technology Municipal Court Youth Alternatives
	CITY CLERK	City Clerk
	PUBLIC WORKS	Public Works Admin Facilities Street & Alley Traffic
	POLICE	Police Admin Police Patrol Parking
	FIRE	Fire Admin Fire Support Prevention Special Operations Fire Operations Emergency Medical Services
	COMMUNITY RECREATION & EVENTS	CRE Admin Forestry Programs & Facilities Aquatics Recreation Recreation Buildings Golf Courses Parks Cemetery Botanic Gardens Clean & Safe
	CITY ENGINEER	Engineering
	CITY TREASURER	Finance
	PLANNING & DEVELOPMENT	Planning & Development
	GENERAL SUPPORT	Miscellaneous Special Projects Community 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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 234,366	\$ 243,347	\$ 244,286	\$ 274,012	12%
Contractual Services	2,130	5,222	9,210	9,210	0%
Parts and Supplies	5,032	3,449	3,400	3,400	0%
Miscellaneous	500	1,000	2,000	2,000	0%
Total Expenditures	\$ 242,028	\$ 253,018	\$ 258,896	\$ 288,622	

Significant Changes for 2023:

- The overall City Council Division budget increased by \$29,726 from Fiscal Year 2022 to Fiscal Year 2023. This increase is payroll related. As a result of an ordinance approved on April 25, 2022, City Council members will receive a salary increase after the next election for their seat, meaning that Council members who are elected in November will receive \$24,000 a year instead of \$12,000 a year. This will take effect on January 1, 2023, and will affect three City Council members who are up for re-election.
- The increased payroll costs also include a \$5,280 annual salary adjustment plus benefits for the Council's Executive Assistant.

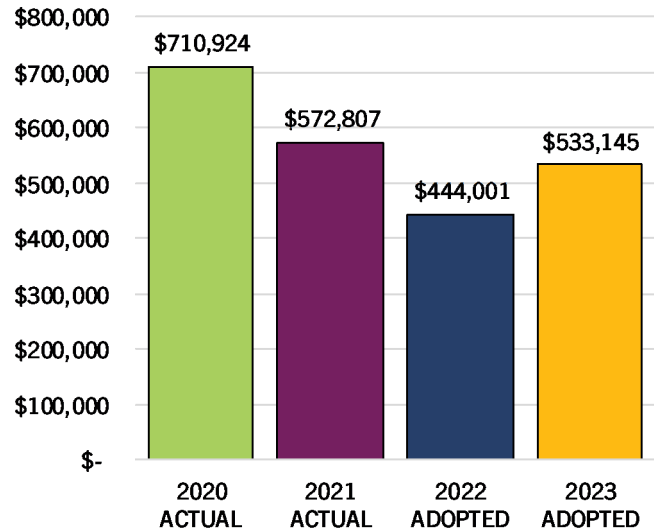
CITY COUNCIL DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
City Council	\$ 108,000	\$ 108,097	\$ 108,000	\$ 126,000	\$ 18,000
Administrative Assistant	1,452	928	2,000	-	(2,000)
Executive Assistant to City Council	46,600	46,600	46,600	55,000	8,400
Temporary/Part Time	-	-	-	2,000	2,000
Health Insurance	59,402	64,048	64,020	64,541	520
Social Security/Medicare	11,314	11,311	11,367	13,197	1,831
State Pension	6,347	6,580	6,813	8,041	1,228
Workers Compensation	784	5,338	5,052	4,813	(239)
Life Insurance	466	444	434	420	(14)
Subtotal	234,366	243,347	244,286	274,012	29,726
CONTRACTUAL SERVICES					
Professional Development	\$ 838	\$ 920	\$ 2,750	\$ 2,750	\$ -
Local Meeting Expense	410	80	1,500	1,500	-
Dues and Subscriptions	218	268	300	300	-
Professional Services	-	510	1,000	1,000	-
Telecommunications	664	622	660	660	-
Copier Expenses	-	2,822	3,000	3,000	-
Subtotal	2,130	5,222	9,210	9,210	-
PARTS AND SUPPLIES					
Office Supplies	\$ 4,233	\$ 1,319	\$ 2,400	\$ 2,400	\$ -
Memorials and Trophies	799	839	1,000	1,000	-
Small Equipment (under \$5,000)	-	1,291	-	-	-
Subtotal	5,032	3,449	3,400	3,400	-
MISCELLANEOUS					
General Council Discretionary	\$ 500	\$ 1,000	\$ 2,000	\$ 2,000	\$ -
Subtotal	500	1,000	2,000	2,000	-
TOTAL	\$ 242,028	\$ 253,018	\$ 258,896	\$ 288,622	\$ 29,726

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.



Payroll	\$	592,129	\$	492,005	\$	381,271	\$	406,475	7%
Contractual Services		14,976		60,809		55,630		116,970	110%
Parts and Supplies		7,036		5,758		5,500		5,600	2%
Intra City		1,593		1,148		1,000		1,000	0%
Miscellaneous		95,191		13,087		600		3,100	417%
Total Expenditures	\$	710,924	\$	572,807	\$	444,001	\$	533,145	

Significant Changes for 2023:

- The overall Mayor Division budget increased by \$89,145 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases include a \$6,880 annual increase plus benefits for the Chief of Staff as a result of the Mayor's overall compensation plan for department directors and a \$3,600 annual increase plus benefits for the Director of Constituent Services.
- The professional development budget increased \$192 to cover the increased costs of water cooler services provided for the Mayor's staff.
- Printing expenses increased \$200 for price increases for business cards, brochures, etc. This was not a budget item in Fiscal Year 2022 and should have been.
- Public defender fees increased \$60,400 to cover the expenses for the City's contracted public defender attorneys. This includes an additional part-time contracted attorney to handle conflict of interest and spillover cases.
- Telecommunications expenses decreased \$300 as a result of savings achieved through the City's SpyGlass telecommunications audit conducted in Fiscal Year 2022.
- The computer software/maintenance line item increased \$648 to cover monthly software subscriptions used by the City's Public Information Officer. This was not a budget item in Fiscal Year 2022 and should have been.
- Copier expenses increased \$200 for the cost of the copier machine lease and maintenance contract for the Mayor's office. Nothing was budgeted for these expenses in Fiscal Year 2022 but should have been.
- The memorials and trophies budget increased \$100 due to inflationary factors.
- General discretionary expenses increased \$2,500 to cover a portion of the City employee picnic and holiday luncheon. There are no longer vending machine proceeds to assist with the expenses of these events.

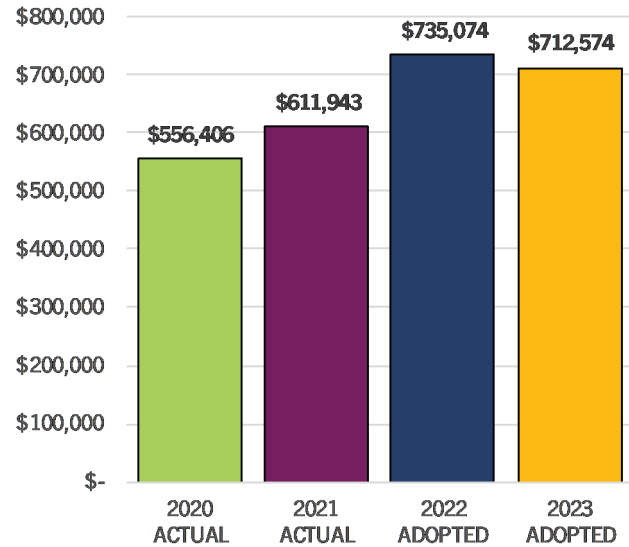
MAYOR DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Mayor	\$ 95,000	\$ 116,453	\$ 95,000	\$ 95,000	\$ -
Chief of Staff	54,300	73,787	80,000	90,000	10,000
Chief Economic Development	89,999	56,769	-	-	-
Public Information Officer	50,463	50,463	50,463	53,583	3,120
Grants Manager	75,476	12,844	-	-	-
Director of Constituent Services	47,384	47,384	47,384	54,104	6,720
Temporary/Part Time	31,205	-	-	-	-
Overtime	326	-	-	-	-
Health Insurance	48,708	48,319	38,781	38,855	74
Social Security/Medicare	33,643	26,898	20,469	22,106	1,637
State Pension	53,618	46,469	39,890	43,019	3,129
Workers Compensation	10,971	12,422	9,097	8,062	(1,035)
Longevity Pay	810	-	-	1,560	1,560
Mileage Allowance	(9)	-	-	-	-
Life Insurance	235	196	186	186	-
Subtotal	592,129	492,005	381,271	406,475	25,205
CONTRACTUAL SERVICES					
Professional Development	\$ 10,921	\$ 34	\$ 1,230	\$ 1,422	\$ 192
Local Meeting Expense	1,498	417	2,500	2,500	-
Dues and Subscriptions	637	730	400	400	-
Professional Services	-	177	-	-	-
Printing	-	447	-	200	200
Non Insured Loss	-	2,775	-	-	-
Public Defender Fees	-	53,932	50,000	110,400	60,400
Telecommunications	1,920	1,351	1,500	1,200	(300)
Maintenance	-	10	-	-	-
Computer Software/Maintenance	-	648	-	648	648
Copier Expenses	-	288	-	200	200
Subtotal	14,976	60,809	55,630	116,970	61,340
PARTS AND SUPPLIES					
Office Supplies	\$ 6,454	\$ 3,425	\$ 5,000	\$ 5,000	\$ -
Food and Medical Supplies	116	-	400	400	-
Petroleum Products	-	240	-	-	-
Memorials and Trophies	465	259	100	200	100
Small Equipment (under \$5,000)	-	1,835	-	-	-
Subtotal	7,036	5,758	5,500	5,600	100
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 1,593	\$ 1,148	\$ 1,000	\$ 1,000	\$ -
Subtotal	1,593	1,148	1,000	1,000	-
MISCELLANEOUS					
Youth Activities	\$ 598	\$ 587	\$ 600	\$ 600	\$ -
General Contingency	94,593	12,500	-	2,500	2,500
Subtotal	95,191	13,087	600	3,100	2,500
TOTAL	\$ 710,924	\$ 572,807	\$ 444,001	\$ 533,145	\$ 89,145

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 526,542	584,412	\$ 702,074	\$ 597,670	-15%
Contractual Services	23,421	26,307	25,500	112,904	343%
Parts and Supplies	6,443	1,226	7,500	2,000	-73%
Total Expenditures	\$ 556,406	\$ 611,943	\$ 735,074	\$ 712,574	

Significant Changes for 2023:

- The City Attorney Division budget decreased by \$22,501 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll expenses decreased by \$104,405 in part due to the outsourcing of the City prosecutor position.
- The professional services budget decreased \$200.
- Dues and subscriptions increased \$3,805 to cover the expense for the City Attorney's Westlaw online subscription service, new Wyoming State Statute books, and International Municipal Lawyers Association (IMLA) dues for three attorneys.
- The professional services budget increased \$200 due to inflationary factors.
- The licenses and fees line item increased \$1,420 to cover annual Wyoming State Bar License fees for each attorney.
- Attorney fees significantly increased \$79,000 to cover contract expenses for the City Prosecutor. This was previously a full-time employee position paid from the payroll budget but is now a contracted service.
- Copier expenses increased \$3,179 to cover copier paper previously paid for by the Information Technology Division.
- Office supplies were decreased \$2,500 due to the cancellation of the ProLaw subscription.
- The small equipment line item decreased \$3,000 as the City Attorney does not anticipate the need to purchase any small equipment during Fiscal Year 2023.

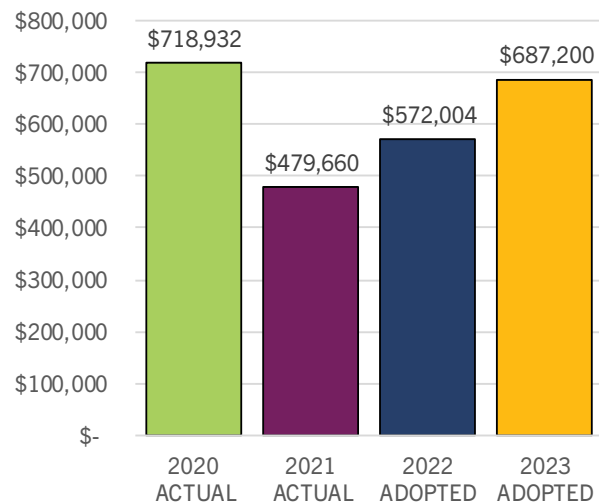
CITY ATTORNEY DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
City Attorney	\$ 114,581	\$ 135,012	\$ 135,012	\$ 128,112	\$ (6,900)
Assistant City Attorney I	78,129	85,147	154,040	-	(154,040)
Deputy City Attorney	93,251	93,974	93,974	-	(93,974)
Senior Assistant City Attorney	-	-	-	97,094	97,094
Assistant City Attorney II	13,185	-	-	70,000	70,000
Law Office Manager/Legal Assistant	84,364	104,095	104,095	100,000	(4,095)
Overtime	263	-	-	-	-
Health Insurance	40,315	56,163	86,246	104,738	18,492
Social Security/Medicare	29,125	31,330	35,889	29,100	(6,789)
State Pension	56,315	63,606	76,618	57,779	(18,838)
Workers Compensation	14,966	14,869	15,931	10,613	(5,318)
Longevity Pay	1,860	-	-	-	-
Life Insurance	189	216	270	234	(36)
Subtotal	526,542	584,412	702,074	597,670	(104,405)
CONTRACTUAL SERVICES					
Professional Development	\$ 1,279	\$ 576	\$ 2,000	\$ 1,800	\$ (200)
Local Meeting Expense	21	-	-	-	-
Dues and Subscriptions	20,141	21,155	22,500	26,305	3,805
Professional Services	883	255	-	200	200
Licenses and Fees	1,098	1,148	-	1,420	1,420
Attorney Fees	-	-	-	79,000	79,000
Copier Expenses	-	3,174	1,000	4,179	3,179
Subtotal	23,421	26,307	25,500	112,904	87,404
PARTS AND SUPPLIES					
Office Supplies	\$ 6,443	\$ 1,226	\$ 4,500	\$ 2,000	\$ (2,500)
Small Equipment (under \$5,000)	-	-	3,000	-	(3,000)
Subtotal	6,443	1,226	7,500	2,000	(5,500)
TOTAL	\$ 556,406	\$ 611,944	\$ 735,074	\$ 712,574	\$ (22,501)

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 518,624	\$ 345,327	\$ 418,520	\$ 470,831	12%
Contractual Services	197,855	128,909	151,024	213,109	41%
Parts and Supplies	2,452	5,423	2,460	3,260	33%
Total Expenditures	\$ 718,932	\$ 479,660	\$ 572,004	\$ 687,200	

Significant Changes for 2023:

- The Human Resources Division budget increased by \$115,196 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases include the following: a \$1,882 annual raise plus benefits for the Human Resources Director as a result of the Mayor's overall compensation plan for department directors, promotion of the Human Resources Benefits Specialist to Human Resources Office Manager with a \$7,800 annual raise plus benefits, and an increase to the temporary/part-time budget in the amount of \$19,634 plus benefits to hire a part-time administrative assistant to help cover the front desk.
- Professional services expenses increased \$10,585 to cover the costs of a Market Compensation Study that will take place in Fiscal Year 2023 and to also cover costs associated with shredding services and as-needed interpreter services for non-English speaking employees.
- The employment and background checks line item increased \$24,000 to cover pre-employment background checks and drug testing services. This new budget item was created for transparency but is not a new expense. These services were previously paid from the professional services line item.
- The advertising line item expenses increased \$25,000 for the advertisement of vacant positions on professional websites, journals, magazines, etc. to assist with recruitment efforts for hard-to-fill positions.
- Rental expenses increased \$2,500 to cover the City's annual postage meter rental and quarterly preventative maintenance contract. These expenses were previously paid from Information Technology's budget.
- Office supplies expenses increased \$500 to cover supply costs associated with the postage machine (e.g., ink cartridges, labels, etc.).
- The small equipment budget increased \$300 for the purchase of a new computer monitor.

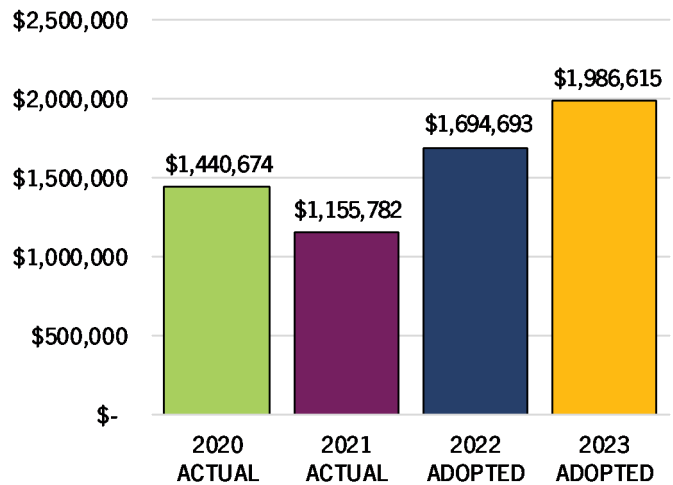
HUMAN RESOURCES DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Director of HR	\$ 104,998	\$ 104,998	\$ 104,998	\$ 110,000	\$ 5,002
HR Specialist II	50,295	-	-	53,427	53,427
Deputy Director of HR	83,975	-	-	-	-
Duplication Specialist	-	-	39,355	42,475	3,120
HR Office Manager	-	-	50,307	47,642	(2,665)
HR Benefits Administrator	-	-	36,722	-	(36,722)
HR Specialist	118,881	118,875	38,200	36,774	(1,426)
Temporary/Part Time	2,620	13,500	13,000	32,634	19,634
Health Insurance	71,130	50,943	66,743	70,182	3,439
Social Security/Medicare	26,384	17,125	20,452	23,846	3,393
State Pension	45,679	31,611	39,413	42,760	3,347
Workers Compensation	13,328	8,083	9,090	8,697	(393)
Longevity Pay	1,075	-	-	2,160	2,160
Life Insurance	259	192	240	234	(6)
Subtotal	518,624	345,327	418,520	470,831	52,311
CONTRACTUAL SERVICES					
Professional Development	\$ 47	\$ -	\$ 500	\$ 500	\$ -
Local Meeting Expense	27	-	-	-	-
Dues and Subscriptions	189	636	500	500	-
Professional Services	190,550	108,015	137,085	147,670	10,585
Employment and Background Checks	-	13,851	2,000	26,000	24,000
Employee Development	2,814	2,123	2,939	2,939	-
Advertising	846	1,239	4,000	29,000	25,000
Rental	-	-	-	2,500	2,500
Maintenance	3,383	114	4,000	4,000	-
Copier Expenses	-	2,932	-	-	-
Subtotal	197,855	128,909	151,024	213,109	62,085
PARTS AND SUPPLIES					
Office Supplies	\$ 2,452	\$ 3,632	\$ 2,460	\$ 2,960	\$ 500
Small Equipment (under \$5,000)	-	1,791	-	300	300
Subtotal	2,452	5,423	2,460	3,260	800
TOTAL	\$ 718,932	\$ 479,659	\$ 572,004	\$ 687,200	\$ 115,196

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.
- Provides risk management services for liability incidents and claims for the Board of Public Utilities, and coordinates the Mayor's Employee Safety Committee.
- Provides nuisance control services.
- Protects citizens by enforcing safe building practices, providing building code inspections, and ensuring that industry strictly adheres to adopted codes.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 1,387,586	\$ 1,089,764	\$ 1,579,040	\$ 1,795,387	14%
Contractual Services	23,880	28,110	72,928	137,528	89%
Parts and Supplies	11,054	17,866	16,725	12,700	-24%
Intra City	18,154	20,042	26,000	41,000	58%
Total Expenditures	\$ 1,440,674	\$ 1,155,782	\$ 1,694,693	\$ 1,986,615	

Significant Changes for 2023:

- The Compliance Division budget increased \$291,922 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases include the following: a \$16,380 adjustment plus benefits for the Compliance Director as a result of the Mayor's overall compensation plan for department directors, and the following increases which occurred in the fall of 2021: a \$6,880 annual raise plus benefits for the Chief Building Official, a \$1,880 annual raise plus benefits for the Risk Specialist, and a \$5,120 annual raise plus benefits for the Safety Coordinator.
- In this proposed budget, a \$4,160 annual raise plus benefits is requested for two (2) Building Permit Technician positions and two (2) Code Compliance positions as a result of achieving national certifications.
- The addition of a new Deputy Chief Building Official position is proposed with a \$78,000 annual salary plus benefits. The temporary/part-time line item also increased \$34,666 to accommodate the salary and benefits of two (2) Seasonal Abatement Technicians.
- The following line items were decreased to offset increases in other line items: dues and subscriptions expenses (\$4,000), professional services (\$5,400), and office supplies (\$7,750).
- Nuisance abatement significantly increased by \$70,000 as a result of an urgent need for dangerous building securements and abatement services.
- Telecommunications increased \$1,000 for the hiring of additional staff.
- Copier expenses increased \$3,000 to cover copier lease and printing expenses. This was a line item that was not budgeted for in Fiscal Year 2022 but should have been.
- The small equipment line item increased \$3,725 to cover the cost of new computer equipment and for the purchase of small tools used during abatements.
- Fleet fuel, labor, and parts inventory increased \$15,000 due to inflationary factors and the actual cost of expenses during previous years.

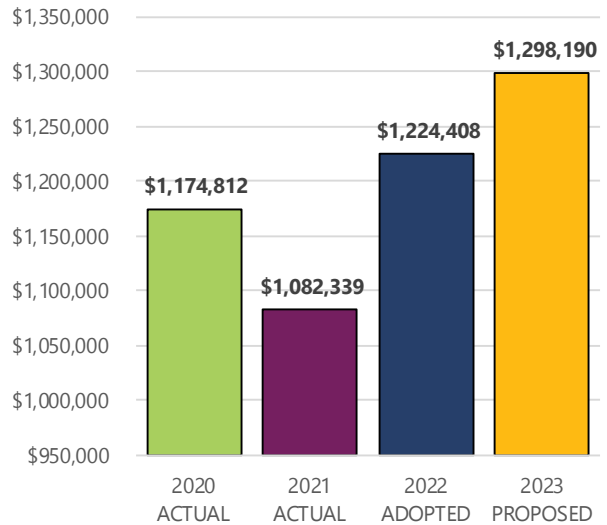
COMPLIANCE DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Compliance Director	\$ 36,200	\$ 36,200	\$ 90,500	\$ 110,000	\$ 19,500
Administrative Assistant	21,787	-	-	-	-
Code Compliance Inspector	204,608	181,522	289,017	304,617	15,600
Chief Building Official	84,000	84,000	84,000	94,000	10,000
Code Inspector Mechanical	35,193	-	-	-	-
Deputy Chief Building Official	-	-	-	78,000	78,000
Assist. Chief Building Official	89,674	67,973	68,500	71,620	3,120
Risk Specialist	51,891	54,766	54,766	59,766	5,000
Code Inspector Electrical	27,320	-	-	-	-
Code Enforcement Officer	41,817	-	-	-	-
Building Permit Technician	119,562	121,080	148,281	175,025	26,744
Risk Safety Officer	58,753	59,740	59,740	62,860	3,120
Lead Permit and License Specialist	47,228	46,972	46,972	50,092	3,120
Development Inspector	27,740	-	-	-	-
Office Specialist II	-	9,544	-	-	-
Safety Coordinator	45,387	45,387	88,387	96,627	8,240
Assistant Plan Examiner	42,963	-	62,400	65,519	3,119
Temporary/Part Time	-	8,228	-	34,666	34,666
Overtime	1,512	-	2,000	2,000	-
Health Insurance	227,757	197,562	332,865	288,407	(44,458)
Social Security/Medicare	69,470	52,669	72,484	89,502	17,018
State Pension	112,152	98,575	145,493	172,108	26,615
Workers Compensation	32,063	24,372	32,215	32,642	427
Longevity Pay	9,185	-	-	6,480	6,480
Specialty Pay	600	600	600	600	-
Life Insurance	725	575	820	856	36
Subtotal	1,387,586	1,089,764	1,579,040	1,795,387	216,347
CONTRACTUAL SERVICES					
Professional Development	\$ 4,775	\$ 6,569	\$ 8,500	\$ 8,500	\$ -
Dues and Subscriptions	690	2,397	11,000	7,000	(4,000)
Professional Services	574	-	11,900	6,500	(5,400)
Licenses and Fees	115	-	250	250	-
Attorney Fees	2,790	7,065	7,000	7,000	-
Nuisance Abatement	7,205	2,178	23,278	93,278	70,000
Junk Vehicle Towing Fees	1,824	2,125	5,000	5,000	-
Advertising	-	90	-	-	-
Telecommunications	5,908	5,490	6,000	7,000	1,000
Copier Expenses	-	2,197	-	3,000	3,000
Subtotal	23,880	28,110	72,928	137,528	64,600
PARTS AND SUPPLIES					
Office Supplies	\$ 9,809	\$ 4,029	\$ 13,750	\$ 6,000	\$ (7,750)
Clothing	220	910	1,700	1,700	-
Small Equipment (under \$5,000)	1,025	12,927	1,275	5,000	3,725
Subtotal	11,054	17,866	16,725	12,700	(4,025)
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 18,154	\$ 20,042	\$ 26,000	\$ 41,000	\$ 15,000
Subtotal	18,154	20,042	26,000	41,000	15,000
TOTAL	\$ 1,440,674	\$ 1,155,782	\$ 1,694,693	\$ 1,986,615	\$ 291,922

INFORMATION TECHNOLOGY DIVISION

Division 1213 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 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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 556,560	\$ 497,628	\$ 496,108	\$ 515,319	4%
Contractual Services	566,179	562,976	670,800	730,071	9%
Parts and Supplies	12,227	8,964	13,800	8,800	-36%
Capital	39,486	12,323	43,000	43,000	0%
Intra City	360	448	700	1,000	43%
Total Expenditures	\$ 1,174,812	\$ 1,082,339	\$ 1,224,408	\$ 1,298,190	

Significant Changes for 2023:

- The Information Technology (IT) Division budget increased \$73,783 from Fiscal Year 2022 to Fiscal Year 2023.
- Proposed payroll increases include the following: a \$6,500 annual salary increase plus benefits for the Information Technology Director and a \$6,500 annual salary increase plus benefits for the Assistant Information Technology Director.
- The rental line item decreased \$1,700 as the costs for the City's postage machine rental and preventative maintenance contract were moved to the Human Resources budget.
- Computer software/maintenance expenses increased \$20,971 due to a projected 3% increase during Fiscal Year 2023 for the City's computer software maintenance programs.
- The network development line item significantly increased by \$40,000 for the development of the City's LAN/WAN network topology updates which will help build network independence, security, and reliability to meet future requirements and compliance.
- The printer/copier paper line item was decreased by \$5,000 as the Information Technology division will no longer be supplying copier paper to other divisions.
- Fleet fuel, labor, and parts inventory increased \$300 due to inflation and actual costs incurred during previous years.

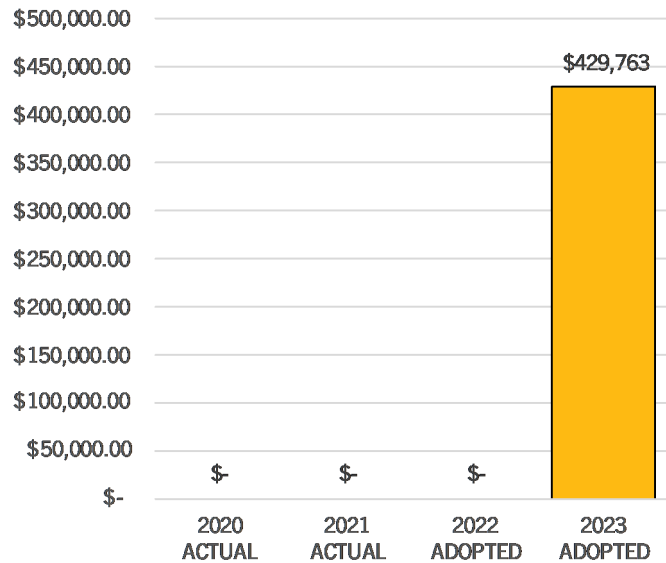
INFORMATION TECHNOLOGY DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Director of IT	\$ 95,704	\$ 95,704	\$ 95,704	\$ 105,324	\$ 9,620
Assistant Director of IT	68,102	68,102	68,102	77,722	9,620
Network Systems Technicians	160,586	123,519	161,300	175,636	14,336
Duplication Specialist	39,355	39,355	-	-	-
Health Insurance	98,422	88,442	88,637	63,111	(25,526)
Social Security/Medicare	26,939	24,292	23,925	27,036	3,112
State Pension	49,819	46,496	47,530	52,939	5,409
Workers Compensation	15,029	11,445	10,633	9,860	(773)
Longevity Pay	2,290	-	-	3,420	3,420
Life Insurance	316	272	276	270	(6)
Subtotal	556,560	497,628	496,108	515,319	19,212
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
Local Meeting Expense	223	-	500	500	-
Dues and Subscriptions	-	3	-	-	-
Professional Services	3,480	1,228	6,000	6,000	-
Advertising	-	149	200	200	-
Postage and Freight	494	400	500	500	-
Non Insured Loss	-	561	-	-	-
Telecommunications	784	737	800	800	-
Rental	2,200	2,200	1,700	-	(1,700)
Maintenance	441,914	46,087	-	-	-
Computer Software/Maintenance	117,083	490,869	656,100	677,071	20,971
Copier Expenses	-	20,742	-	-	-
Network Development	-	-	-	40,000	40,000
Subtotal	566,179	562,976	670,800	730,071	59,271
PARTS AND SUPPLIES					
Office Supplies	\$ 5,089	\$ 6,828	\$ 6,300	\$ 6,300	\$ -
Printer/Copier Paper for City	4,638	(3,144)	5,000	-	(5,000)
Small Equipment (under \$5,000)	2,500	5,281	2,500	2,500	-
Subtotal	12,227	8,964	13,800	8,800	(5,000)
CAPITAL					
Equipment (over \$5,000)	\$ 39,486	\$ 12,323	\$ 43,000	\$ 43,000	\$ -
Subtotal	39,486	12,323	43,000	43,000	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 360	\$ 448	\$ 700	\$ 1,000	\$ 300
Subtotal	360	448	700	1,000	300
TOTAL	\$ 1,174,812	\$ 1,082,339	\$ 1,224,408	\$ 1,298,190	\$ 73,783

ANIMAL CONTROL DIVISION

Division 1214 Overview:

- Provides Animal Control services for Laramie County and the City of Cheyenne. This division reports to the Compliance Director.
- The City assumed the responsibilities for animal control from the Cheyenne Animal Shelter on September 1, 2021.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ -	\$ -	\$ -	\$ 360,476	100%
Contractual Services	-	-	-	33,787	100%
Parts and Supplies	-	-	-	7,500	100%
Intra City	-	-	-	28,000	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 429,763	

Significant Changes for 2023:

- The Animal Control Division budget increased \$429,763 as no funds were budgeted in Fiscal Year 2022 for this division. Animal control was previously provided by the Cheyenne Animal Shelter and the City began providing these services in September 2021.

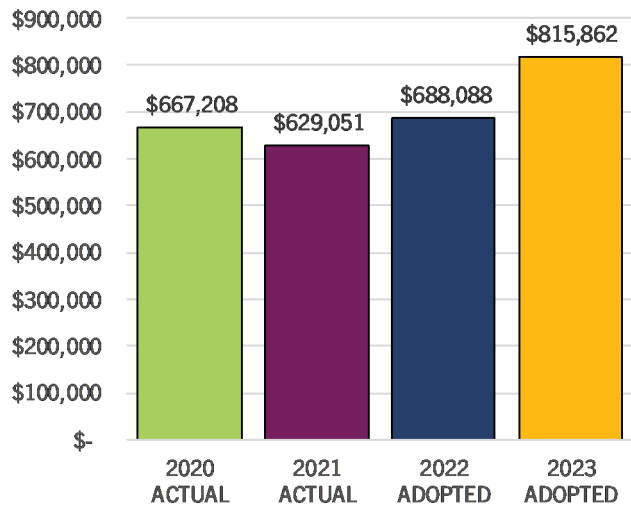
ANIMAL CONTROL DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Animal Control Supervisor	\$ -	\$ -	\$ -	\$ 54,120	\$ 54,120
Animal Control Dispatcher	-	-	-	43,620	43,620
Animal Control Officer	-	-	-	131,360	131,360
Overtime	-	-	-	11,200	11,200
Health Insurance	-	-	-	60,612	60,612
Social Security/Medicare	-	-	-	17,736	17,736
State Pension	-	-	-	35,132	35,132
Workers Compensation	-	-	-	6,468	6,468
Life Insurance	-	-	-	228	228
Subtotal	-	-	-	360,476	360,476
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Professional Services	-	-	-	9,491	9,491
Printing	-	-	-	296	296
Telecommunications	-	-	-	19,000	19,000
Subtotal	-	-	-	33,787	33,787
PARTS AND SUPPLIES					
Clothing	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
Small Equipment (under \$5,000)	-	-	-	5,000	5,000
Subtotal	-	-	-	7,500	7,500
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ -	\$ -	\$ -	\$ 28,000	\$ 28,000
Subtotal	-	-	-	28,000	28,000
TOTAL	\$ -	\$ -	\$ -	\$ 429,763	\$ 429,763

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 two part-time judges.
- The Court administration is responsible for ensuring the fair and lawful execution and disposition of all municipal court cases.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 612,199	\$ 564,775	\$ 589,958	\$ 725,722	23%
Contractual Services	46,811	49,587	88,130	79,140	-10%
Parts and Supplies	8,198	11,197	10,000	11,000	10%
Capital	-	3,492	-	-	0%
Total Expenditures	\$ 667,208	\$ 629,051	\$ 688,088	\$ 815,862	

Significant Changes for 2023:

- The Municipal Court Division budget increased by \$127,774 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases include the following: the addition of a full-time Municipal Court Judge position, formerly a part-time position, with annual salary of \$90,000 plus benefits, and a decrease in the temporary/part-time line item of \$14,000 to account for the change in creating the full-time Municipal Court Judge position.
- The professional services line item decreased by \$43,790 to move the costs for copier and maintenance expenses to the respective budget line items for transparency of tracking expenses.
- Telecommunications expenses decreased \$1,000 as a result of the City's SpyGlass telecommunications audit conducted in Fiscal Year 2022.
- Light, fuel, and power expenses decreased \$400 as a result of a review of actual expenses.
- The maintenance line item increased \$32,120 to cover related expenses which were previously paid for out of the professional services line item.
- Computer software/maintenance increased \$1,080 for projected inflationary increase for the Liberty Court recording system software contract.
- The copier expenses line item increased \$3,000 to cover copier lease and printing expenses which were previously paid out of the professional services line item.
- Office supplies expenses increased \$1,000 to cover the expenses for copier paper which was previously provided by the Information Technology Division.

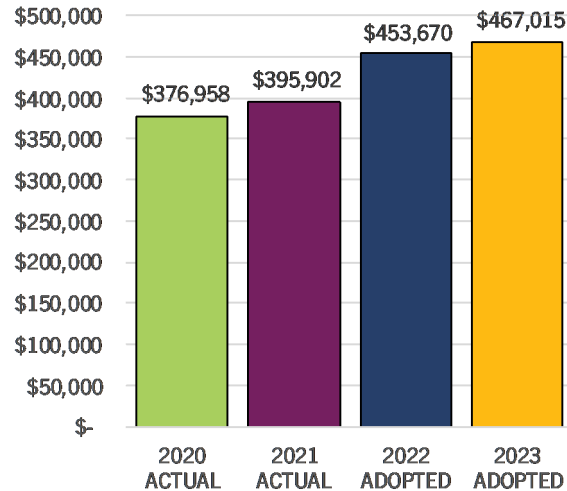
MUNICIPAL COURT DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Municipal Court Senior Judge	\$ 161,224	\$ 125,000	\$ 125,000	\$ 128,120	\$ 3,120
Municipal Court Judge	-	-	-	90,000	90,000
Municipal Court Bailiff	49,200	43,443	43,000	46,120	3,120
Municipal Court Clerk	50,709	49,764	50,752	53,872	3,120
Municipal Court Warrant Tech	16,027	-	-	-	-
Municipal Court Deputy Clerk	80,998	72,676	72,515	38,841	(33,674)
Municipal Court Tech	24,805	32,958	33,280	75,918	42,638
Temporary/Part Time	35,716	34,166	58,166	44,166	(14,000)
Overtime	3,646	5,513	-	-	-
Health Insurance	96,914	117,015	119,323	135,867	16,544
Social Security/Medicare	31,241	26,385	27,835	35,152	7,317
State Pension	46,610	45,656	47,449	63,444	15,995
Workers Compensation	13,173	11,928	12,371	12,820	449
Longevity Pay	1,640	-	-	1,080	1,080
Life Insurance	294	270	268	322	54
Subtotal	612,199	564,775	589,958	725,722	135,764
CONTRACTUAL SERVICES					
Professional Development	\$ 72	\$ (50)	\$ 1,000	\$ 1,000	\$ -
Jury Trial Fees	-	-	7,200	7,200	-
Dues and Subscriptions	465	475	1,000	1,000	-
Professional Services	44,578	6,606	48,450	4,660	(43,790)
Telecommunications	646	2,719	3,000	2,000	(1,000)
Light, Fuel and Power	-	25,046	26,400	26,000	(400)
Maintenance	-	11,603	1,080	33,200	32,120
Computer Software/Maintenance	1,050	1,050	-	1,080	1,080
Copier Expenses	-	2,137	-	3,000	3,000
Subtotal	46,811	49,587	88,130	79,140	(8,990)
PARTS AND SUPPLIES					
Office Supplies	\$ 8,198	\$ 11,197	\$ 10,000	\$ 11,000	\$ 1,000
Subtotal	8,198	11,197	10,000	11,000	1,000
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ 3,492	\$ -	\$ -	\$ -
Subtotal	-	3,492	-	-	-
TOTAL	\$ 667,208	\$ 629,051	\$ 688,088	\$ 815,862	\$ 127,774

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 372,176	\$ 385,704	\$ 424,555	\$ 437,641	3%
Contractual Services	3,235	8,652	27,190	27,449	1%
Parts and Supplies	1,547	1,546	1,925	1,925	0%
Total Expenditures	\$ 376,958	\$ 395,902	\$ 453,670	\$ 467,015	

Significant Changes for 2023:

- The Youth Alternatives Division budget increased by \$13,344 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases include the following: the split amount for the Volunteer Coordinator/Case Manager position changed from Fiscal Year 2022 to Fiscal Year 2023. 75% of this position's salary is now paid from the General Fund and 25% is paid from the Special Friends Fund. The temporary/part-time line item decreased \$20,800 to pay for this split change.
- The Prevention Services Clinical Supervisor received a \$2,880 annual salary and benefits increase as a result of additional job duties.
- Telecommunications expenses increased \$86.
- Light, fuel, and power expenses decreased \$100 based on actual expenses during previous fiscal years.
- The copier expenses line item is \$273 higher to cover an anticipated 6% increase in the copier lease contract and overage charges.

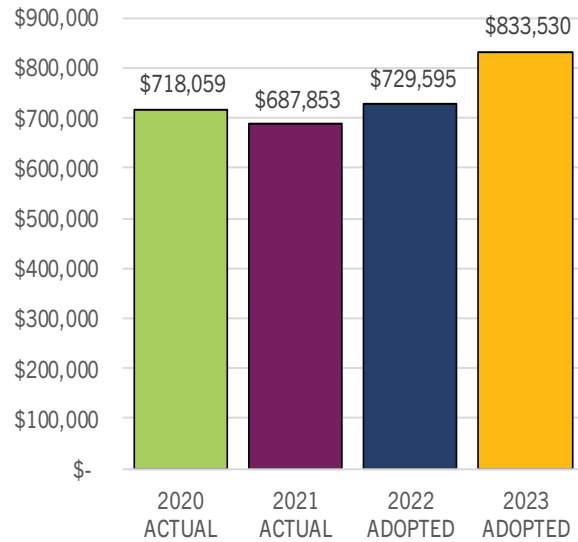
YOUTH ALTERNATIVES DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Director of Youth Alternatives	\$ 87,093	\$ 87,093	\$ 87,093	\$ 90,213	\$ 3,120
Assistant Director	69,971	69,971	69,971	73,091	3,120
Operations Manager	50,930	50,930	50,930	40,544	(10,386)
Volunteer Coord/Case Mgr/MYC	10,982	5,322	10,983	35,288	24,305
Prevention Services Clinical Sup	23,927	52,565	52,000	58,000	6,000
Temporary/Part Time	22,441	-	20,800	-	(20,800)
Health Insurance	35,833	49,160	57,934	60,276	2,342
Social Security/Medicare	20,194	19,844	21,411	22,418	1,007
State Pension	35,572	41,220	43,734	45,652	1,918
Workers Compensation	12,037	9,422	9,516	8,176	(1,340)
Longevity Pay	3,030	-	-	3,780	3,780
Life Insurance	166	177	184	204	20
Subtotal	372,176	385,704	424,555	437,641	13,085
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 243	\$ 290	\$ 300	\$ 300	\$ -
Professional Services	872	69	400	400	-
Non Insured Loss	-	887	-	-	-
Telecommunications	2,730	2,521	2,575	2,661	86
Light, Fuel and Power	(611)	4,659	5,100	5,000	(100)
Maintenance	-	-	17,000	17,000	-
Computer Software/Maintenance	-	-	1,680	1,680	-
Copier Expenses	-	227	135	408	273
Subtotal	3,235	8,652	27,190	27,449	259
PARTS AND SUPPLIES					
Office Supplies	\$ 1,404	\$ 1,457	\$ 1,925	\$ 1,925	\$ -
Food and Medical Supplies	143	-	-	-	-
Small Equipment (under \$5,000)	-	89	-	-	-
Subtotal	1,547	1,546	1,925	1,925	-
TOTAL	\$ 376,958	\$ 395,902	\$ 453,670	\$ 467,015	\$ 13,344

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 Codebook supplementation and the City's internet/intranet website, including streaming video services for Governing Body meetings.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 565,091	\$ 563,454	\$ 585,169	\$ 662,928	13%
Contractual Services	147,667	121,021	139,476	166,652	19%
Parts and Supplies	5,300	3,378	4,950	3,950	-20%
Total Expenditures	\$ 718,059	\$ 687,853	\$ 729,595	\$ 833,530	

Significant Changes for 2023:

- The City Clerk Division budget increased \$103,935 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases include an annual salary adjustment of \$13,883 plus benefits for the City Clerk as a result of the Mayor's overall compensation plan for department directors.
- The promotion of a Licensing & Receipts Clerk to a Business Licensing & Receipts Clerk II with a \$3,120 annual salary increase plus benefits is also proposed.
- An increase to the Professional Services line item in the amount of \$25,000 for the hiring of a contracted Land Management Technician.
- Computer software/maintenance expenses increased \$1,176, which includes a 3-5% increase for Granicus software.

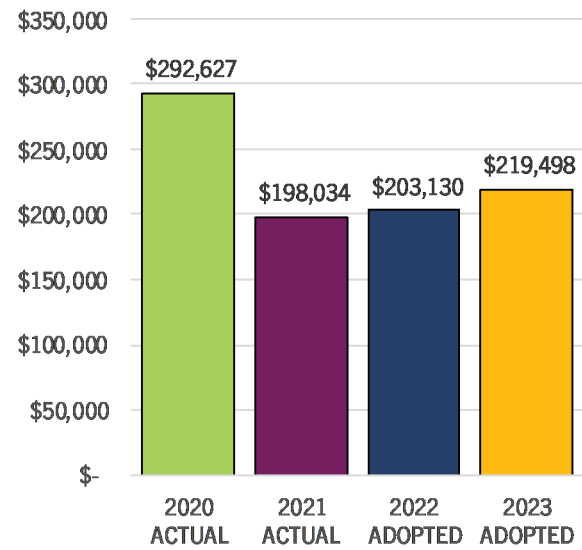
CITY CLERK DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
City Clerk	\$ 92,997	\$ 92,997	\$ 92,997	\$ 110,000	\$ 17,003
Deputy City Clerk	71,992	71,991	76,992	80,112	3,120
Administrative Assistant	38,509	38,565	38,565	41,685	3,120
Operations Specialist	44,992	44,992	44,992	48,112	3,120
City Records Tech	45,554	45,554	45,554	48,674	3,120
Licensing/Receipts Clerk	62,400	62,280	62,400	71,760	9,360
Temporary/Part Time	10,826	-	13,000	13,000	-
Overtime	43	-	-	-	-
Health Insurance	108,293	118,049	118,055	143,323	25,268
Social Security/Medicare	27,007	25,959	27,300	30,451	3,151
State Pension	49,208	50,321	52,851	59,276	6,424
Workers Compensation	8,350	12,417	12,133	11,105	(1,028)
Longevity Pay	4,595	-	-	5,100	5,100
Life Insurance	328	330	330	330	-
Subtotal	565,091	563,454	585,169	662,928	77,759
CONTRACTUAL SERVICES					
Professional Development	\$ 852	\$ 400	\$ 1,000	\$ 1,000	\$ -
Local Meeting Expense	-	-	200	200	-
Dues and Subscriptions	1,048	1,086	1,680	1,680	-
Professional Services	40,430	14,638	24,900	49,900	25,000
Licenses and Fees	-	287	450	450	-
Attorney's Fees	-	4,603	7,000	7,000	-
Printing	-	478	500	500	-
Advertising	62,101	71,798	55,000	55,000	-
Telecommunications	1,329	1,234	1,340	1,340	-
Maintenance	41,907	21,462	-	-	-
Computer/Software Maintenance	-	2,774	45,906	47,082	1,176
Copier Expenses	-	2,263	1,500	2,500	1,000
Subtotal	147,667	121,021	139,476	166,652	27,176
PARTS AND SUPPLIES					
Office Supplies	\$ 5,300	\$ 2,247	\$ 4,950	\$ 3,950	\$ (1,000)
Small Equipment (under \$5,000)	-	1,131	-	-	-
Subtotal	5,300	3,378	4,950	3,950	(1,000)
TOTAL	\$ 718,059	\$ 687,853	\$ 729,595	\$ 833,530	\$ 103,935

PUBLIC WORKS ADMINISTRATION DIVISION

Division 1401 Overview:

- Assigned to support the needs of the Public Works Department plus division administrators/managers at Facilities, Fleet Maintenance, Solid Waste, Street and Alley, 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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 286,600	\$ 194,281	\$ 194,580	\$ 211,948	9%
Contractual Services	357	114	1,100	1,100	0%
Parts and Supplies	-	116	450	450	0%
Intra City	5,670	3,523	7,000	6,000	-14%
Total Expenditures	\$ 292,627	\$ 198,034	\$ 203,130	\$ 219,498	

Significant Changes for 2023:

- The Public Works Administration Division budget increased by \$16,368 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases include a \$6,880 adjustment plus benefits for the Director of Public Works as a result of the Mayor's overall compensation plan for department directors.
- Fleet fuel, labor, and parts inventory decreased \$1,000 due to actual expenses over previous years.

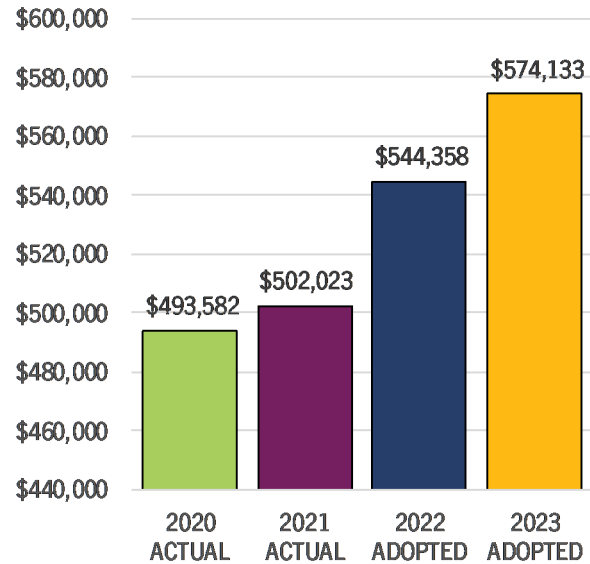
PUBLIC WORKS ADMINISTRATION DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Director of Public Works	\$ 100,000	\$ 100,000	\$ 100,000	\$ 110,000	\$ 10,000
Operations Manager	53,040	39,780	39,780	42,120	2,340
Deputy Director of Public Works	46,355	-	-	-	-
Health Insurance	35,494	19,759	19,759	19,813	53
Social Security/Medicare	14,808	10,236	10,053	11,200	1,147
State Pension	27,497	19,737	20,436	22,547	2,111
Workers Compensation	6,797	4,685	4,468	4,085	(383)
Longevity Pay	2,490	-	-	2,100	2,100
Life Insurance	119	84	84	84	-
Subtotal	286,600	194,281	194,580	211,948	17,368
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 328	\$ 114	\$ 500	\$ 500	\$ -
Telecommunications	29	-	600	600	-
Subtotal	357	114	1,100	1,100	-
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 116	\$ 450	\$ 450	\$ -
Subtotal	-	116	450	450	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 5,670	\$ 3,523	\$ 7,000	\$ 6,000	\$ (1,000)
Subtotal	5,670	3,523	7,000	6,000	(1,000)
TOTAL	\$ 292,627	\$ 198,034	\$ 203,130	\$ 219,498	\$ 16,368

TRAFFIC DIVISION

Division 1403 Overview:

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



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 415,904	\$ 404,466	\$ 437,558	\$ 461,408	5%
Contractual Services	63,929	76,411	78,700	79,225	1%
Parts and Supplies	550	813	3,500	3,500	0%
Intra City	13,200	20,333	24,600	30,000	22%
Total Expenditures	\$ 493,582	\$ 502,023	\$ 544,358	\$ 574,133	

Significant Changes for 2023:

- The Traffic Division budget increased by \$29,775 from Fiscal Year 2022 to Fiscal Year 2023.
- Telecommunications expenses decreased \$475 as a result of the City's SpyGlass telecommunications audit that was conducted in Fiscal Year 2022.
- Both the light, fuel, and power and fleet, labor, and parts inventory line items increased by \$1,000 and \$5,400, respectively, as a result of inflationary increases and actual expenses during previous years.

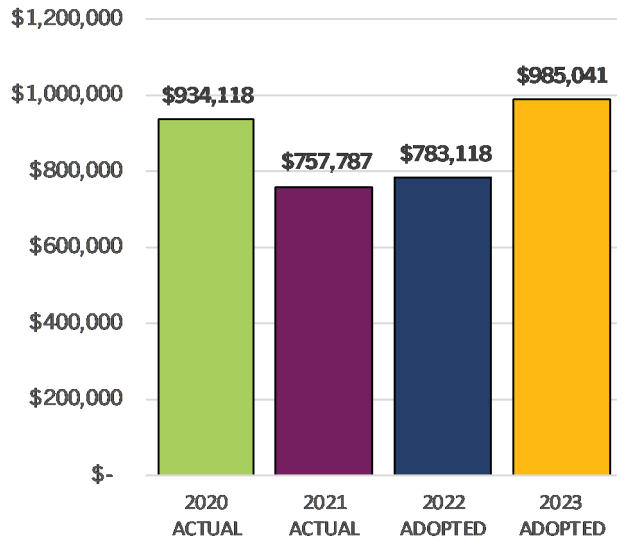
TRAFFIC DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Traffic Operations Manager	\$ 62,132	\$ 62,132	\$ 62,132	\$ 65,252	\$ 3,120
Traffic Signal Technician	86,497	86,847	86,614	92,854	6,240
Traffic Signal Supervisor	54,494	54,664	54,665	57,785	3,120
Traffic Operations Worker	34,280	34,280	34,280	37,400	3,120
Temporary/Part Time	11,510	2,520	30,000	30,000	-
Overtime	11,352	8,344	10,000	10,000	-
Health Insurance	85,932	93,665	93,669	93,810	140
Social Security/Medicare	19,327	18,137	20,229	21,738	1,509
State Pension	34,418	35,013	36,212	39,177	2,965
Workers Compensation	11,519	8,630	8,972	7,928	(1,044)
Longevity Pay	3,660	-	-	4,680	4,680
Uniform Allowance	550	-	550	550	-
Life Insurance	233	234	234	234	-
Subtotal	415,904	404,466	437,558	461,408	23,850
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 440	\$ 505	\$ 700	\$ 700	\$ -
Telecommunications	1,940	1,603	3,000	2,525	(475)
Light, Fuel and Power	61,548	74,303	75,000	76,000	1,000
Subtotal	63,929	76,411	78,700	79,225	525
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 58	\$ 500	\$ 500	\$ -
Food and Medical Supplies	-	258	1,000	1,000	-
Clothing	550	497	2,000	2,000	-
Subtotal	550	813	3,500	3,500	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 13,200	\$ 20,333	\$ 24,600	\$ 30,000	\$ 5,400
Subtotal	13,200	20,333	24,600	30,000	5,400
TOTAL	\$ 493,582	\$ 502,023	\$ 544,358	\$ 574,133	\$ 29,775

FACILITIES DIVISION

Division 1412 Overview:

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



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 519,363	\$ 299,093	\$ 307,818	\$ 401,341	30%
Contractual Services	257,936	332,704	339,000	447,200	32%
Parts and Supplies	151,180	109,001	128,500	128,500	0%
Capital	-	11,857	-	-	0%
Intra City	5,639	5,134	7,800	8,000	3%
Total Expenditures	\$ 934,118	\$ 757,787	\$ 783,118	\$ 985,041	

Significant Changes for 2023:

- The Facilities Division budget increased by \$201,922 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases include: the promotion of the Senior Maintenance Technician to Foreman with a \$6,900 annual raise plus benefits, and the addition of a Maintenance Technician position to assist with City building maintenance, with an annual salary of \$36,400 plus benefits.
- The light, fuel and power line item increased \$8,200 due to higher natural gas costs.
- The maintenance line item significantly increased by \$100,000 due to inflationary factors and an inadequate budget in years past. 85% of Fiscal Year 2022's budget was spent by January.
- Fleet fuel, labor, and parts inventory increased \$200 due to inflationary factors and actual expenses during previous years.

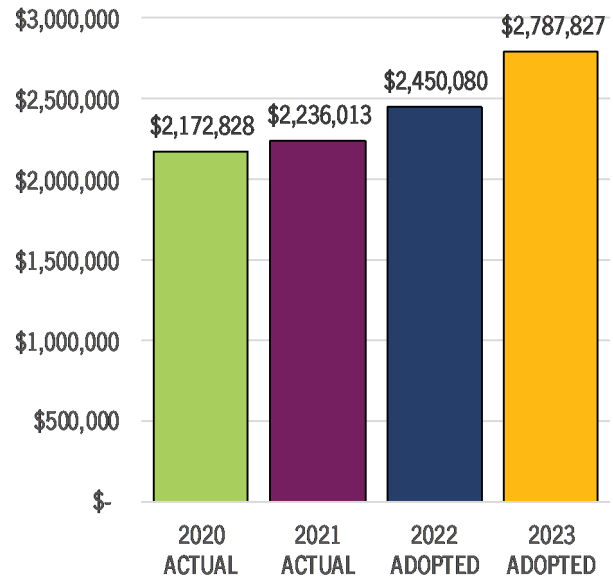
FACILITIES DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Facilities Maintenance Manager	\$ 66,417	\$ 66,417	\$ 66,417	\$ 69,537	\$ 3,120
Foreman	83,189	-	-	48,499	48,499
Senior Maintenance Technician	36,422	36,422	74,901	-	(74,901)
Maintenance Technician	26,279	32,759	-	74,879	74,879
Sprinkler Tech/Plumber	43,474	43,474	43,474	45,760	2,286
Custodian I	75,602	-	-	-	-
Overtime	1,404	1,127	2,000	2,000	-
Health Insurance	94,045	72,087	72,089	97,906	25,817
Social Security/Medicare	25,012	13,135	13,637	17,486	3,850
State Pension	45,386	25,444	27,309	35,476	8,167
Workers Compensation	13,826	6,235	5,999	6,377	378
Longevity Pay	5,600	-	-	1,980	1,980
Tool Allowance	2,300	1,800	1,800	1,200	(600)
Life Insurance	406	192	192	240	48
Subtotal	519,363	299,093	307,818	401,341	93,522
CONTRACTUAL SERVICES					
Local Meeting Expense	\$ 125	\$ -	\$ 1,000	\$ 1,000	\$ -
Professional Services	22,241	9,455	75,500	75,500	-
Advertising	-	380	-	-	-
Telecommunications	420	229	700	700	-
Light, Fuel and Power	91,087	89,601	97,800	106,000	8,200
Rental	-	30	-	-	-
Maintenance	144,063	233,008	164,000	264,000	100,000
Subtotal	257,936	332,704	339,000	447,200	108,200
PARTS AND SUPPLIES					
Office Supplies	\$ 162	\$ 1,225	\$ 1,500	\$ 1,500	\$ -
Maintenance Supplies	149,403	98,388	125,000	125,000	-
Clothing	1,615	-	2,000	2,000	-
Small Equipment (under \$5,000)	-	9,388	-	-	-
Subtotal	151,180	109,001	128,500	128,500	-
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ 11,857	\$ -	\$ -	\$ -
Subtotal	-	11,857	-	-	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 5,639	\$ 5,134	\$ 7,800	\$ 8,000	\$ 200
Subtotal	5,639	5,134	7,800	8,000	200
TOTAL	\$ 934,118	\$ 757,787	\$ 783,118	\$ 985,041	\$ 201,922

STREET AND 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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 1,610,922	\$ 1,612,401	\$ 1,809,430	\$ 1,979,877	9%
Contractual Services	17,601	26,534	20,000	23,200	16%
Parts and Supplies	5,852	5,567	5,750	10,750	87%
Intra City	538,453	591,512	614,900	774,000	26%
Total Expenditures	\$ 2,172,828	\$ 2,236,013	\$ 2,450,080	\$ 2,787,827	

Significant Changes for 2023:

- The Street and Alley Division budget increased by \$337,747 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases include the promotion of three (3) Heavy Equipment Operators to Senior Heavy Equipment Operators with a \$1,040 annual raise plus benefits for each position.
- Termination pay has been budgeted in the amount of \$64,913 for three retiring employees' vacation and sick leave accrual payouts.
- Light, fuel, and power expenses increased by \$3,200 due to higher natural gas costs.
- The clothing line item increased \$5,000 to fully fund boot allowances for 25 Street and Alley Division employees.
- Fleet fuel, labor, and parts inventory significantly increased \$159,100 due to inflationary factors and actual expenses during previous years.

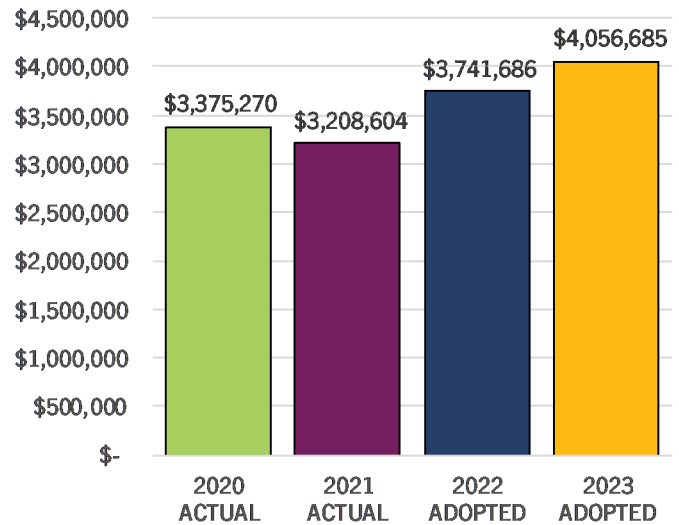
STREET AND ALLEY DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Street and Alley Manager	\$ 73,720	\$ 74,880	\$ 74,880	\$ 78,000	\$ 3,120
Supervisor	143,615	131,703	131,601	137,841	6,240
Foreman II	104,873	110,386	110,385	116,625	6,240
Heavy Equipment Operator	300,184	305,678	376,360	405,599	29,239
Senior Heavy Equipment Operator	405,336	414,591	414,502	442,582	28,080
Temporary/Part Time	6,912	2,756	15,000	15,000	-
Overtime	28,003	11,014	31,000	31,000	-
Health Insurance	263,203	294,578	361,667	355,269	(6,399)
Social Security/Medicare	79,739	78,238	84,731	96,387	11,656
State Pension	145,515	150,435	167,980	182,640	14,660
Workers Compensation	43,557	37,124	37,568	35,153	(2,415)
Longevity Pay	13,705	-	-	15,120	15,120
Uniform Allowance	1,610	-	2,640	2,640	-
Life Insurance	950	1,016	1,116	1,108	(8)
Termination Pay	-	-	-	64,913	64,913
Subtotal	1,610,922	1,612,401	1,809,430	1,979,877	170,447
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Non Insured Loss	-	5,692	-	-	-
Telecommunications	805	985	1,200	1,200	-
Light, Fuel and Power	16,796	19,857	17,800	21,000	3,200
Subtotal	17,601	26,534	20,000	23,200	3,200
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 750	\$ 750	\$ -
Clothing	5,852	5,567	5,000	10,000	5,000
Subtotal	5,852	5,567	5,750	10,750	5,000
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 538,453	\$ 591,512	\$ 614,900	\$ 774,000	\$ 159,100
Subtotal	538,453	591,512	614,900	774,000	159,100
TOTAL	\$ 2,172,828	\$ 2,236,013	\$ 2,450,080	\$ 2,787,827	\$ 337,747

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 1,287,985	\$ 1,337,958	\$ 1,474,986	\$ 1,402,776	-5%
Contractual Services	1,037,016	803,396	1,082,700	1,281,873	18%
Parts and Supplies	190,871	149,919	240,500	290,036	21%
Intra City	408,483	425,457	593,500	612,000	3%
Miscellaneous	450,915	491,874	350,000	470,000	34%
Total Expenditures	\$ 3,375,270	\$ 3,208,604	\$ 3,741,686	\$ 4,056,685	

Significant Changes for 2023:

- The Police Administration Division budget increased by \$314,999 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases include: the addition of a Police Records Technician position with an annual salary of \$31,200 plus benefits, and the addition of a Police Services Technician position with an annual salary of \$37,440 plus benefits.
- Professional development increased \$14,000 to cover the expenses for additional staff training in accordance with best practices and to reduce liability to the City.
- The jail costs line item significantly increased by \$94,000 as a result of the City's new contract with Laramie County for housing inmates in the county jail.
- Printing expenses increased \$500 as a result of inflationary factors.
- The small grant match budget increased \$30,000 for additional anticipated grant match requirements for the Victim's Assistance Grant provided through the Wyoming Attorney General's Office.
- Cable TV expenses increased \$185 to account for inflationary factors for satellite TV services.
- The telecommunications budget decreased \$1,512, and the office supplies budget decreased \$1,664 as these line items were transferred to the new Police Parking Division.
- The budget for light, fuel, and power increased \$16,500 as a result of higher natural gas costs.
- The rental budget is \$4,500 higher to cover the increase in the Police Department's contract for parking lot rental.

POLICE ADMINISTRATION DIVISION

Significant Changes for 2023 (continued):

- Maintenance increased by \$5,000 to pay the increase in contractual janitorial services provided at the Public Safety Center.
- The computer software/maintenance budget increased \$36,000 as a result of new software, including WatchGuard, Archive-Social, and data cooling, as well as increases for current software maintenance expenses.
- The maintenance supplies budget increased \$1,200 as a result of inflationary factors affecting janitorial and other maintenance supplies.
- Law enforcement expenses increased \$2,000 as a result of the hiring of additional police officers.
- K9 team expenses increased by \$3,000 to cover an inflationary increase in costs for dog food and veterinary services.
- Ammunition costs have skyrocketed an unprecedented 300%. This budget item had to be increased by \$45,000 to accommodate the new costs for purchasing ammunition.
- Fleet fuel, labor, and parts inventory significantly increased \$18,500 due to inflationary factors and actual expense over previous years.
- The Combined Communication Center line item was significantly increased by \$120,000 as a result of actual operational expenses during Fiscal Year 2022.

POLICE ADMINISTRATION DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Police Chief	\$ 120,000	\$ 128,526	\$ 130,000	\$ 133,120	\$ 3,120
Police Services Manager	52,686	52,686	52,686	-	(52,686)
Records Supervisor	42,916	46,023	45,759	48,879	3,120
Executive Secretary	49,337	49,338	49,338	52,458	3,120
Public Information Officer	-	32,295	55,000	58,120	3,120
Property/Evidence Manager	46,837	58,320	47,840	50,960	3,120
Accountant	61,381	62,031	61,381	64,501	3,120
Community Service Officer	76,579	112,372	145,412	121,679	(23,733)
Police Records Tech	163,532	112,533	110,344	148,304	37,960
Police Lab Tech	41,167	73,728	79,040	85,280	6,240
Police Services Tech	141,098	88,233	88,233	131,913	43,680
Agency Coordinator	44,685	7,349	-	-	-
Temporary/Part Time	18,686	90,281	125,405	49,531	(75,874)
Overtime	2,292	1,224	2,500	1,616	(884)
Health Insurance	222,277	223,968	265,528	226,744	(38,785)
Social Security/Medicare	55,345	59,379	64,504	66,319	1,815
State Pension	95,980	96,287	107,827	108,794	967
Police Pension	10,390	8,266	11,180	19,462	8,282
Workers Compensation	30,634	34,369	32,177	25,570	(6,607)
Longevity Pay	11,095	-	-	8,700	8,700
Mileage Allowance	(59)	-	-	-	-
Life Insurance	1,127	750	832	826	(6)
Subtotal	1,287,985	1,337,958	1,474,986	1,402,776	(72,210)
CONTRACTUAL SERVICES					
Professional Development	\$ 59,242	\$ 37,915	\$ 70,000	\$ 84,000	\$ 14,000
Local Meeting Expense	1,031	402	1,000	1,000	-
Dues and Subscriptions	4,755	3,588	19,250	19,250	-
Professional Services	261,233	35,051	80,000	80,000	-
Licenses and Fees	-	392	500	500	-
Employment and Background Checks	-	13,673	10,000	10,000	-
Jail Costs	311,492	291,521	470,000	564,000	94,000
Juvenile Detention	3,705	4,095	5,500	5,500	-
Printing	-	2,717	2,500	3,000	500
Advertising	-	413	250	250	-
Postage and Freight	-	114	300	300	-
Insurance	-	190	200	200	-
Non Insured Loss	7,936	19,781	-	-	-
Small Grant Match	32,857	14,382	40,000	70,000	30,000
Telecommunications	100,635	94,723	100,000	98,488	(1,512)
Cable TV	-	1,628	1,700	1,885	185
Light, Fuel and Power	136,483	146,280	143,500	160,000	16,500
Rental	-	2,798	-	4,500	4,500
Maintenance	90,371	81,273	80,000	85,000	5,000
Computer Software/Maintenance	23,467	44,682	40,000	76,000	36,000
Copier Expenses	-	7,780	8,000	8,000	-
Tuition Reimbursement	3,808	-	10,000	10,000	-
Subtotal	1,037,016	803,396	1,082,700	1,281,873	199,173

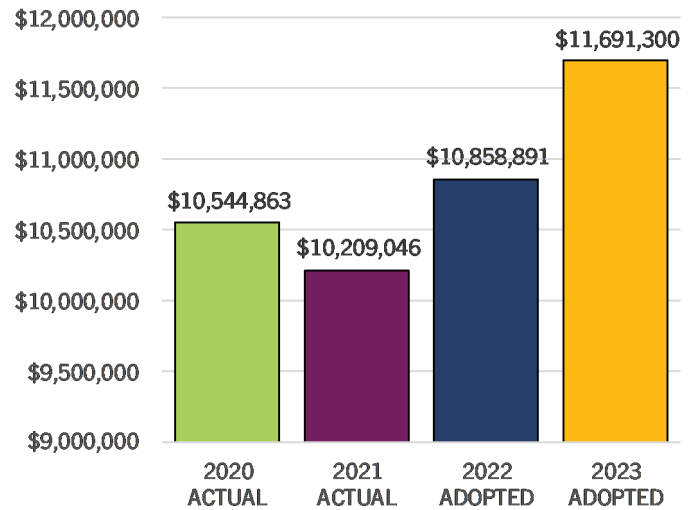
POLICE ADMINISTRATION DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PARTS AND SUPPLIES					
Office Supplies	\$ 50,341	\$ 25,101	\$ 65,000	\$ 63,336	\$ (1,664)
Food and Medical Supplies	3,296	440	500	500	-
Maintenance Supplies	16,462	18,270	18,800	20,000	1,200
Law Enforcement Supplies	-	11,902	10,000	12,000	2,000
K9 Team	-	4,892	2,000	5,000	3,000
Clothing	56,465	44,219	75,000	75,000	-
Ammunition	20,967	22,069	45,000	90,000	45,000
Memorials and Trophies	-	222	200	200	-
Small Equipment (under \$5,000)	43,340	22,804	24,000	24,000	-
Subtotal	190,871	149,919	240,500	290,036	49,536
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 399,382	\$ 418,208	\$ 583,500	\$ 602,000	\$ 18,500
Parts and Fuel - Motorcycle	9,101	7,249	10,000	10,000	-
Subtotal	408,483	425,457	593,500	612,000	18,500
MISCELLANEOUS					
Combined Communication Center	\$ 432,158	\$ 432,819	\$ 350,000	\$ 470,000	\$ 120,000
Transfer to Other Funds	18,758	59,055	-	-	-
Subtotal	450,915	491,874	350,000	470,000	120,000
TOTAL	\$ 3,375,270	\$ 3,208,604	\$ 3,741,686	\$ 4,056,685	\$ 314,999

POLICE PATROL DIVISION

Division 1514 Overview:

- The Patrol Division accounts for the wage and benefit costs of all uniform Police Officers.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 10,544,863	\$ 10,209,046	\$ 10,858,891	\$ 11,691,300	8%
Total Expenditures	\$ 10,544,863	\$ 10,209,046	\$ 10,858,891	\$ 11,691,300	

Significant Changes for 2023:

- The Police Patrol Division budget increased by \$832,409 from Fiscal Year 2022 to Fiscal Year 2023.
- Four new police officers were hired in Fiscal Year 2022 that were not budgeted. They were paid for in Fiscal Year 2022 by funds available from previous vacancies.
- Pay increases for various police officers will go into effect on January 1, 2023, for a total amount of \$100,000 plus benefits.
- The overtime budget increased \$130,000 due to higher pay rates and additional overtime needs. This amount reinstates the pre-pandemic budget.
- A \$50,000 increase to the holiday overtime budget was due to wages of additional officers, higher pay rates, and added holidays.

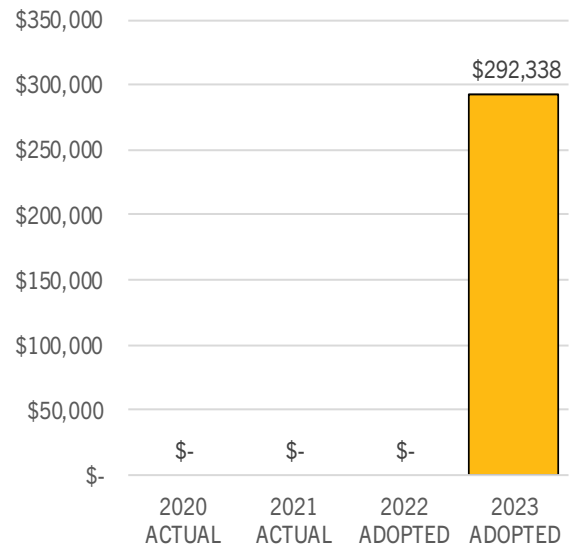
POLICE PATROL DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Police Captain	\$ 207,339	\$ 211,044	\$ 207,333	\$ 218,057	\$ 10,723
Police Sergeant	1,039,720	1,019,085	1,075,689	1,141,575	65,886
Police Lieutenant	339,317	386,806	367,200	376,273	9,073
Community Service Officer	45,043	-	-	-	-
Police Officer	5,242,334	5,281,109	5,516,449	6,053,379	536,930
Temporary/Part Time	68,763	-	-	-	-
Overtime	345,358	297,412	280,500	410,500	130,000
Frontier Days Overtime	72,337	-	117,000	117,000	-
Holiday Overtime	242,156	212,559	250,000	300,000	50,000
Operation Change Overtime	10,344	-	-	-	-
Health Insurance	1,563,573	1,660,724	1,834,680	1,807,671	(27,010)
Social Security/Medicare	114,119	105,698	150,781	134,041	(16,740)
State Pension	6,448	-	-	-	-
Police Pension	652,686	656,436	679,862	725,842	45,980
Workers Compensation	325,575	264,678	259,280	222,124	(37,156)
Longevity Pay	52,775	-	-	60,420	60,420
Specialty Pay	88,325	87,325	91,200	93,400	2,200
Police Vacation Buyout	88,369	-	-	-	-
Uniform Allowance	16,940	4,200	4,200	15,840	11,640
Life Insurance	6,780	4,745	5,016	5,178	162
Retirees Insurance	16,563	17,227	19,700	10,000	(9,700)
Subtotal	10,544,863	10,209,046	10,858,891	11,691,300	832,409
TOTAL	\$10,544,863	\$10,209,046	\$10,858,891	\$11,691,300	\$ 832,409

PARKING DIVISION

Division 1515 Overview:

- The Cheyenne Police Department oversees parking enforcement and permits for Cheyenne roadways and City of Cheyenne parking structures.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ -	\$ -	\$ -	\$ 246,228	100%
Contractual Services	-	-	-	44,446	100%
Parts and Supplies	-	-	-	1,664	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 292,338	

Significant Changes for 2023:

- The Police Parking Division was previously budgeted for in the Police Administration Division. Expenses for payroll, contractual services, and parts and supplies have been separated to better analyze costs of parking administration expenses compared to revenues.

PARKING DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Parking Administration Manager	\$ -	\$ -	\$ -	\$ 55,806	\$ 55,806
Community Service Officer	-	-	-	38,063	38,063
Temporary/Part Time	-	-	-	77,322	77,322
Overtime	-	-	-	884	884
Health Insurance	-	-	-	40,445	40,445
Social Security	-	-	-	12,715	12,715
State Pension	-	-	-	14,160	14,160
Workers Compensation	-	-	-	4,637	4,637
Longevity Pay	-	-	-	2,100	2,100
Life Insurance	-	-	-	96	96
Subtotal	-	-	-	246,228	246,228
CONTRACTUAL SERVICES					
Telecommunications	\$ -	\$ -	\$ -	\$ 1,512	\$ 1,512
Rental	-	-	-	15,000	15,000
Maintenance	-	-	-	5,225	5,225
Computer Software/Maintenance	-	-	-	22,709	22,709
Subtotal	-	-	-	44,446	44,446
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ -	\$ 1,664	\$ 1,664
Subtotal	-	-	-	1,664	1,664
TOTAL	\$ -	\$ -	\$ -	\$ 292,338	\$ 292,338

FIRE ADMINISTRATION DIVISION

Division 1601 Overview:

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



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 493,786	\$ 449,375	\$ 476,848	\$ 696,779	46%
Contractual Services	29,191	22,455	25,515	170,052	566%
Parts and Supplies	3,908	1,488	2,500	4,522	81%
Total Expenditures	\$ 526,885	\$ 473,317	\$ 504,863	\$ 871,353	

Significant Changes for 2023:

- The Fire Administration Division budget increased \$366,489 from Fiscal Year 2022 to Fiscal Year 2023.
- Increases in payroll include a \$6,880 adjustment plus benefits for the Fire Chief as a result of the Mayor's overall compensation plan for department directors.
- Hiring an Administrative Assistant position is proposed which was lost in Fiscal Year 2021 due to budget cuts with a \$48,000 annual salary plus benefits. This position will cross-train with the Office Manager who will be retiring in the next year.
- Termination pay in the amount of \$18,412 for the vacation and sick leave accrual payout of the retiring Office Manager is included.
- A new budget line item for the City's annual payment to the Wyoming State Retirement Fire Pension A Plan in the amount of \$243,138 is included. This has been earmarked and will be paid from reserves for eight years.
- The following line items were decreased by \$1,000 each as a result of being transferred to the new Fire Support budget: professional development, maintenance, and clothing.
- The following line items increased as a result of all Fire Division expenses being combined into the Fire Administration budget: local meeting expense (\$500), dues and subscriptions (\$2,487), professional services (\$101,100), and office supplies (\$3,022).
- Computer software/maintenance expenses increased \$41,800 as a result of inflationary increases for maintenance and annual subscriptions of current software, and for the addition of a new cloud-based online training platform software and document management software that will be purchased during Fiscal Year 2023.

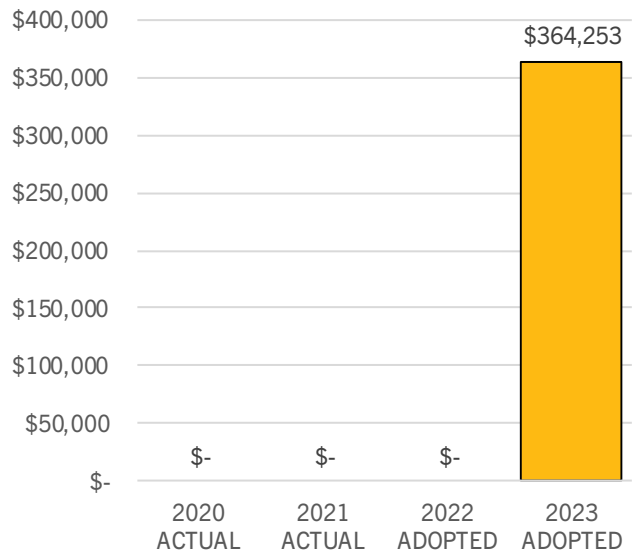
FIRE ADMINISTRATION DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Fire Chief	\$ 108,000	\$ 111,857	\$ 100,000	\$ 110,000	\$ 10,000
Office Manager	56,304	63,020	62,905	66,025	3,120
Fire Safety Technician	63,650	63,650	65,560	-	(65,560)
Administrative Assistant	34,296	-	-	48,000	48,000
Temporary/Part-Time	-	-	20,000	-	(20,000)
Health Insurance	47,515	43,112	54,547	66,131	11,584
Social Security/Medicare	13,057	10,982	11,209	11,244	35
State Pension	20,547	17,886	18,782	16,828	(1,953)
Fire Pension	15,660	16,410	16,500	19,250	2,750
Workers Compensation	8,142	8,397	8,208	6,527	(1,681)
Longevity Pay	2,175	-	-	1,080	1,080
Life Insurance	178	128	138	144	6
Retirees Insurance	124,261	113,934	119,000	90,000	(29,000)
Fire Pension A	-	-	-	243,138	243,138
Termination Pay	-	-	-	18,412	18,412
Subtotal	493,786	449,375	476,848	696,779	219,930
CONTRACTUAL SERVICES					
Professional Development	\$ 4,000	\$ 501	\$ 1,000	\$ -	\$ (1,000)
Local Meeting Expense	667	384	500	1,000	500
Dues and Subscriptions	2,000	1,122	825	3,312	2,487
Professional Services	1,880	75	750	101,850	101,100
Licenses and Fees	-	-	-	150	150
Employment and Background Checks	-	-	-	3,000	3,000
Advertising	-	414	-	-	-
Telecommunications	17,644	15,586	16,840	13,840	(3,000)
Maintenance	3,000	-	1,000	-	(1,000)
Computer Software/Maintenance	-	323	600	42,400	41,800
Copier Expenses	-	4,050	4,000	4,500	500
Subtotal	29,191	22,455	25,515	170,052	144,537
PARTS AND SUPPLIES					
Office Supplies	\$ 3,000	\$ 1,488	\$ 1,500	\$ 4,522	\$ 3,022
Clothing	909	-	1,000	-	(1,000)
Subtotal	3,908	1,488	2,500	4,522	2,022
TOTAL	\$ 526,885	\$ 473,317	\$ 504,863	\$ 871,353	\$ 366,489

FIRE SUPPORT DIVISION

Division 1612 Overview:

- The Support Division provides for the many ancillary services required to keep daily operations of Cheyenne Fire Rescue functioning. Services provided are training, firefighter occupational safety and health, infrastructure/facility management, fleet maintenance oversight, and incident safety operations.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ -	\$ -	\$ -	\$ 272,323	100%
Contractual Services	-	-	-	31,800	100%
Parts and Supplies	-	-	-	60,130	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 364,253	

Significant Changes for 2023:

- The Fire Support Division is new and is budgeted at \$364,253 in Fiscal Year 2023.
- This Division was previously accounted for in other Divisions including Fire Training, which has been eliminated. Expenses for payroll, contractual services, and parts and supplies have been combined from the Fire Administration, Fire Operations (formerly Fire Suppression), and Fire Emergency Medical Services (EMS) budgets to better analyze costs of providing fire support services.

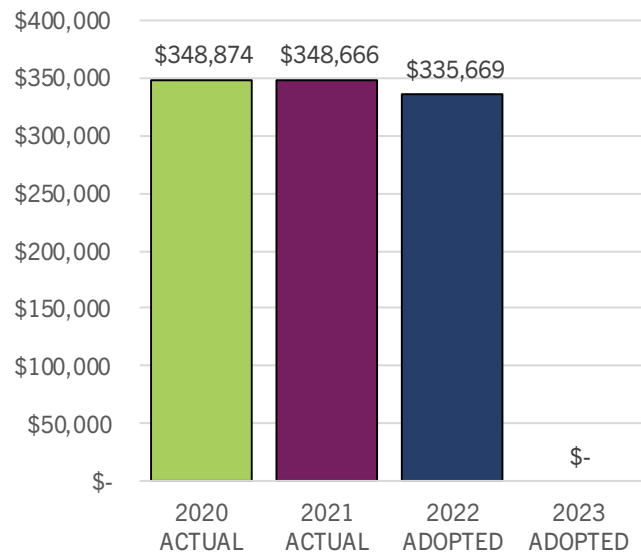
FIRE SUPPORT DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Battalion Chief	\$ -	\$ -	\$ -	\$ 89,639	\$ 89,639
Fire Lieutenant	-	-	-	81,324	81,324
Overtime	-	-	-	10,000	10,000
Health Insurance	-	-	-	38,588	38,588
Social Security/Medicare	-	-	-	3,333	3,333
Fire Pension	-	-	-	32,725	32,725
Workers Compensation	-	-	-	5,220	5,220
Longevity Pay	-	-	-	3,717	3,717
Degree Allowance	-	-	-	1,054	1,054
Specialty Pay	-	-	-	2,909	2,909
Life Insurance	-	-	-	96	96
Fire Sick Leave Bonus	-	-	-	3,719	3,719
Subtotal	-	-	-	272,323	272,323
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ -	\$ 5,200	\$ 5,200
Light, Fuel and Power	-	-	-	17,100	17,100
Maintenance	-	-	-	9,500	9,500
Subtotal	-	-	-	31,800	31,800
PARTS AND SUPPLIES					
Maintenance Supplies	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500
Petroleum Products	-	-	-	2,500	2,500
Clothing	-	-	-	51,500	51,500
Small Equipment (under \$5,000)	-	-	-	1,630	1,630
Subtotal	-	-	-	60,130	60,130
TOTAL	\$ -	\$ -	\$ -	\$ 364,253	\$ 364,253

FIRE TRAINING DIVISION

Division 1612 Overview:

- This Division was rolled into the Fire Support Division in Fiscal Year 2023 and is provided here only for historical comparisons.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 269,658	\$ 316,204	\$ 280,077	\$ -	-100%
Contractual Services	56,576	31,088	53,190	-	-100%
Parts and Supplies	22,640	1,374	2,402	-	-100%
Total Expenditures	\$ 348,874	\$ 348,666	\$ 335,669	\$ -	

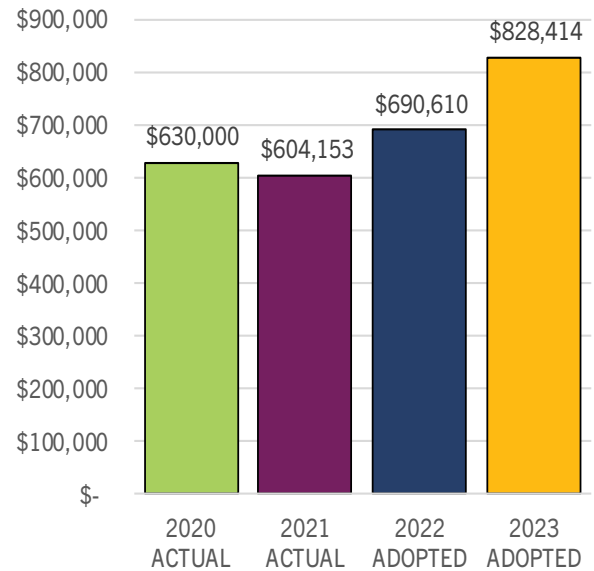
FIRE TRAINING DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Fire Division Chief	\$ 97,815	\$ 130,874	\$ 96,524	\$ -	\$ (96,524)
Fire Lieutenant	80,913	79,211	78,198	-	(78,198)
Overtime	4,979	13,488	9,257	-	(9,257)
Health Insurance	40,691	44,384	43,989	-	(43,989)
Social Security/Medicare	2,678	3,254	2,733	-	(2,733)
Fire Pension	27,067	30,160	31,564	-	(31,564)
Workers Compensation	8,421	7,650	6,408	-	(6,408)
Longevity Pay	3,084	3,171	3,402	-	(3,402)
Degree Allowance	1,034	1,034	1,034	-	(1,034)
Specialty Pay	2,880	2,880	2,880	-	(2,880)
Life Insurance	97	98	96	-	(96)
Fire Sick Leave Bonus	-	-	3,992	-	(3,992)
Subtotal	269,658	316,204	280,077	-	(280,077)
CONTRACTUAL SERVICES					
Professional Development	\$ 34,826	\$ 12,553	\$ 22,500	\$ -	\$ (22,500)
Local Meeting Expense	133	500	500	-	(500)
Dues and Subscriptions	500	500	515	-	(515)
Professional Services	5,281	-	2,575	-	(2,575)
Light, Fuel and Power	15,836	17,535	17,100	-	(17,100)
Maintenance	-	-	10,000	-	(10,000)
Subtotal	56,576.37	31,088.23	53,190.00	-	(53,190)
PARTS AND SUPPLIES					
Office Supplies	\$ 1,273	\$ 108	\$ 772	\$ -	\$ (772)
Small Equipment (under \$5,000)	21,367	1,266	1,630	-	(1,630)
Subtotal	22,640	1,374	2,402	-	(2,402)
TOTAL	\$ 348,874	\$ 348,666	\$ 335,669	\$ -	\$ (335,669)

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 for the community.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 623,392	\$ 601,802	\$ 683,688	\$ 824,214	21%
Contractual Services	4,907	1,766	5,422	3,450	-36%
Parts and Supplies	1,702	585	1,500	750	-50%
Total Expenditures	\$ 630,000	\$ 604,153	\$ 690,610	\$ 828,414	

Significant Changes for 2023:

- The Fire Prevention Division budget increased by \$137,804 between Fiscal Year 2022 and Fiscal Year 2023.
- The increases in payroll include the addition of an on-call pay line item in the amount of \$15,000 plus benefits for Fire Investigators to be in the area and within one-hour response time. This expense was previously paid through the overtime budget.
- The Fire Safety Technician position was moved from Fire Administration to Fire Prevention.
- The following line items were decreased as a result of them being transferred to the Fire Administration Budget: dues and subscriptions (\$1,972) and office supplies (\$750).

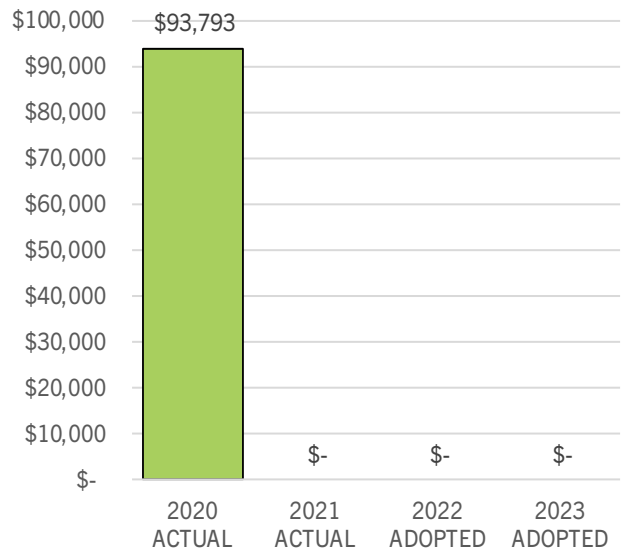
FIRE PREVENTION DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Fire Division Chief	\$ 98,299	\$ 97,786	\$ 96,524	\$ 99,660	\$ 3,136
Fire Lieutenant	285,145	265,931	312,793	324,495	11,702
Fire Safety Technician	-	-	-	68,680	68,680
Overtime	27,662	26,082	20,000	10,000	(10,000)
Health Insurance	96,147	101,940	120,939	130,421	9,482
Social Security/Medicare	6,160	5,771	6,429	13,733	7,303
State Pension	-	-	-	10,190	10,190
Fire Pension	63,357	64,895	76,007	85,594	9,587
Workers Compensation	18,284	14,727	15,076	15,246	171
Shift Differential	-	-	-	3,673	3,673
Longevity Pay	8,643	9,034	10,396	11,771	1,375
Degree Allowance	3,819	3,532	4,136	5,190	1,054
Specialty Pay	15,638	11,900	16,800	24,456	7,656
Life Insurance	238	204	240	268	28
On Call Pay	-	-	-	15,000	15,000
Fire Sick Leave Bonus	-	-	4,348	5,837	1,490
Subtotal	623,392	601,802	683,688	824,214	140,526
CONTRACTUAL SERVICES					
Professional Development	\$ 4,100	\$ 1,536	\$ 3,450	\$ 3,450	\$ -
Dues and Subscriptions	806	230	1,972	-	(1,972)
Subtotal	4,907	1,766	5,422	3,450	(1,972)
PARTS AND SUPPLIES					
Office Supplies	\$ 1,702	\$ -	\$ 750	\$ -	\$ (750)
Small Equipment (under \$5,000)	-	585	750	750	-
Subtotal	1,702	585	1,500	750	(750)
TOTAL	\$ 630,000	\$ 604,153	\$ 690,610	\$ 828,414	\$ 137,804

FIRE PUBLIC EDUCATION DIVISION

Division 1614 Overview:

- This division was unfunded during the Fiscal Year 2021 budget cuts. Information presented here is for historical purposes only.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 93,413	\$ -	\$ -	\$ -	0%
Parts and Supplies	380	-	-	-	0%
Total Expenditures	\$ 93,793	\$ -	\$ -	\$ -	

Significant Changes for 2023:

- There was no change for the Fire Education Division budget from Fiscal Year 2022 to Fiscal Year 2023. This division was unfunded in Fiscal Year 2021.

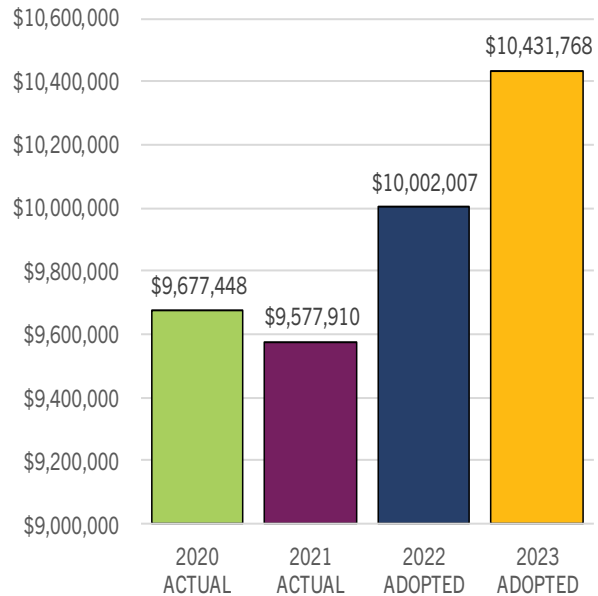
FIRE PUBLIC EDUCATION DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Public Information Officer	\$ 62,847	\$ -	\$ -	\$ -	\$ -
Health Insurance	15,542	-	-	-	-
Social Security/Medicare	4,720	-	-	-	-
State Pension	6,731	-	-	-	-
Workers Compensation	2,814	-	-	-	-
Longevity Pay	720	-	-	-	-
Life Insurance	40	-	-	-	-
Subtotal	93,413	-	-	-	-
PARTS AND SUPPLIES					
Office Supplies	\$ 380	\$ -	\$ -	\$ -	\$ -
Subtotal	380	-	-	-	-
TOTAL	\$ 93,793	\$ -	\$ -	\$ -	\$ -

FIRE OPERATIONS DIVISION

Division 1615 Overview:

- Formerly Fire Suppression Division, the Fire Operations Division responds to all emergency incidents within the city and also assists with emergency calls in Laramie County through mutual aid.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 9,132,792	\$ 9,192,724	\$ 9,405,282	\$ 9,970,268	6%
Contractual Services	102,684	87,101	196,025	90,500	-54%
Parts and Supplies	47,017	7,881	56,500	-	-100%
Intra City	271,990	290,203	344,200	371,000	8%
Capital	122,964	-	-	-	0%
Total Expenditures	\$ 9,677,448	\$ 9,577,910	\$ 10,002,007	\$ 10,431,768	

Significant Changes for 2023:

- The Fire Operations (formerly Fire Suppression) Division budget increased by \$429,761 between Fiscal Year 2022 and Fiscal Year 2023.
- Adjustments to payroll include the overtime budget increasing \$28,922 to reflect average usage over the last five years and a \$45,000 increase to Frontier Days overtime. Nothing was budgeted for this line item in Fiscal Year 2022 but should have been. Holiday overtime increased \$95,000 to reflect average usage over last five years.
- The following line items decreased as a result of being transferred to the Fire Administration budget: professional services (\$98,525), computer software/maintenance (\$18,800) and office supplies (\$1,500).
- The following line items decreased as a result of being transferred to the new Fire Support budget: maintenance supplies (\$4,500) and clothing (\$50,500).
- Light, fuel, and power expenses increased \$11,800 as a result of higher natural gas costs.
- Fleet fuel, parts, and labor expenses increased \$26,800 as a result of inflationary factors and actual expenses over previous years.

FIRE OPERATIONS DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Battalion Chief	\$ 263,014	\$ 230,738	\$ 170,989	\$ 268,911	\$ 97,922
Fire Division Chief	96,383	94,888	93,748	99,660	5,912
Fire Lieutenant	1,348,360	1,387,955	1,408,432	1,407,601	(831)
Fire Engineer	1,435,477	1,406,482	1,421,636	1,499,795	78,159
Firefighter	2,079,229	2,124,821	2,192,118	2,129,411	(62,707)
Firefighter Probation	159,646	169,786	167,001	345,132	178,130
Overtime	484,529	305,679	371,078	400,000	28,922
Frontier Days Overtime	-	-	-	45,000	45,000
Holiday Overtime	-	-	-	95,000	95,000
Health Insurance	1,360,480	1,519,435	1,552,619	1,523,092	(29,528)
Social Security/Medicare	90,554	89,591	90,338	127,245	36,908
Fire Pension	939,388	1,002,738	1,064,544	1,188,152	123,608
Workers Compensation	266,935	223,632	211,826	185,786	(26,040)
Shift Differential	65,396	71,771	57,000	-	(57,000)
Longevity Pay	94,067	98,894	108,884	114,094	5,210
Degree Allowance	48,386	48,047	47,430	45,322	(2,108)
Specialty Pay	396,964	414,237	413,463	465,977	52,514
Mileage Allowance	254	189	-	-	-
Life Insurance	3,729	3,842	3,882	3,774	(108)
Fire Sick Leave Bonus	-	-	30,294	26,318	(3,977)
Subtotal	9,132,792	9,192,724	9,405,282	9,970,268	564,986
CONTRACTUAL SERVICES					
Professional Services	\$ 11,500	\$ (3,257)	\$ 98,525	\$ -	\$ (98,525)
Employee Development	3,077	-	-	-	-
Non Insured Loss	-	4,422	-	-	-
Light, Fuel and Power	62,174	75,008	70,200	82,000	11,800
Maintenance	25,934	5,266	8,500	8,500	-
Computer Software/Maintenance	-	5,662	18,800	-	(18,800)
Subtotal	102,684	87,101	196,025	90,500	(105,525)
PARTS AND SUPPLIES					
Office Supplies	\$ 1,712	\$ 1,058	\$ 1,500	\$ -	\$ (1,500)
Food and Medical Supplies	4,214	392	-	-	-
Maintenance Supplies	5,092	835	4,500	-	(4,500)
Petroleum Products	-	250	-	-	-
Clothing	36,000	-	50,500	-	(50,500)
Small Equipment (under \$5,000)	-	5,346	-	-	-
Subtotal	47,017	7,881	56,500	-	(56,500)
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 271,990	\$ 290,203	\$ 344,200	\$ 371,000	\$ 26,800
Subtotal	271,990	290,203	344,200	371,000	26,800
CAPITAL					
Equipment (over \$5,000)	\$ 122,964	\$ -	\$ -	\$ -	\$ -
Subtotal	122,964	-	-	-	-
TOTAL	\$ 9,677,448	\$ 9,577,910	\$ 10,002,007	\$ 10,431,768	\$ 429,761

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ (5,839)	\$ 5,858	\$ -	\$ -	0%
Contractual Services	-	20	-	-	0%
Total Expenditures	\$ (5,839)	\$ 5,878	\$ -	\$ -	

Significant Changes for 2023:

- No payroll or contractual costs are budgeted for Fiscal Year 2023. This is due to a grant proposal being 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 this grant is not awarded.

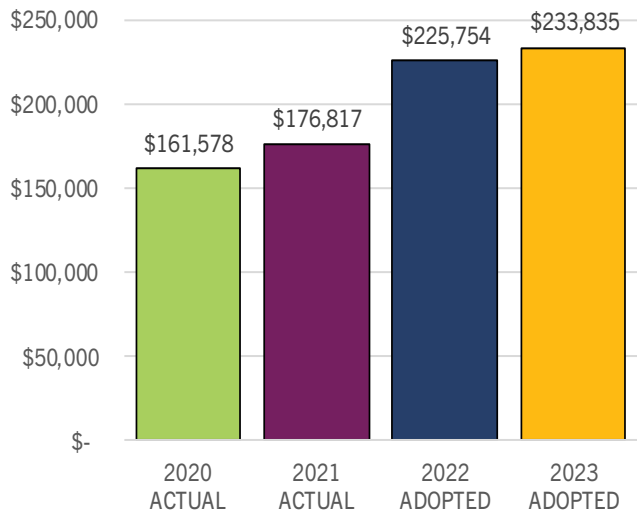
SPECIAL OPERATIONS DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
Special Operations					
PAYROLL					
Overtime	\$ (13,932)	\$ 5,858	\$ -	\$ -	\$ -
Health Insurance	3,822	-	-	-	-
Social Security/Medicare	283	-	-	-	-
Fire Pension	2,928	-	-	-	-
Workers Compensation	891	-	-	-	-
Life Insurance	10	-	-	-	-
Subtotal	(5,998)	5,858	-	-	-
CONTRACTUAL SERVICES					
Telecommunications	\$ -	\$ 20	\$ -	\$ -	\$ -
Subtotal	-	20	-	-	-
SUBTOTAL	\$ (5,998)	\$ 5,878	\$ -	\$ -	\$ -
Rope Rescue					
PAYROLL					
Overtime	\$ (479)	\$ -	\$ -	\$ -	\$ -
Health Insurance	325	-	-	-	-
Social Security/Medicare	21	-	-	-	-
Fire Pension	223	-	-	-	-
Workers Compensation	67	-	-	-	-
Life Insurance	1	-	-	-	-
Subtotal	158	-	-	-	-
SUBTOTAL	\$ 158	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ (5,839)	\$ 5,878	\$ -	\$ -	\$ -

EMERGENCY MEDICAL SERVICES DIVISION

Division 1618 Overview:

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



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 131,043	\$ 138,368	\$ 149,554	\$ 157,635	5%
Contractual Services	14,400	13,974	26,200	26,200	0%
Parts and Supplies	16,135	24,475	50,000	50,000	0%
Total Expenditures	\$ 161,578	\$ 176,817	\$ 225,754	\$ 233,835	

Significant Changes for 2023:

- The Emergency Medical Services (EMS) Division budget increased by \$8,082 from Fiscal Year 2022 to Fiscal Year 2023.
- Degree allowance was increased \$1,034 to compensate for the Fire Lieutenant degree attainment.

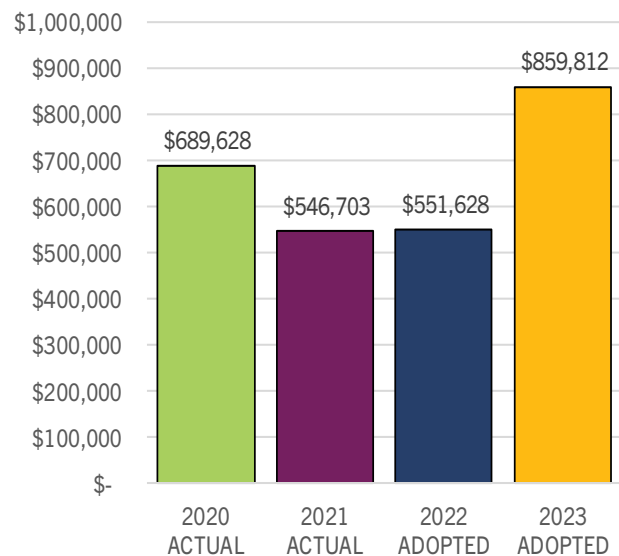
EMERGENCY MEDICAL SERVICES DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Fire Lieutenant	\$ 80,446	\$ 77,424	\$ 78,198	\$ 81,324	\$ 3,126
Overtime	525	5,908	14,810	14,810	-
Health Insurance	23,251	27,052	25,651	25,686	35
Social Security	1,246	1,274	1,424	2,435	1,011
Fire Pension	12,707	14,528	16,867	18,216	1,349
Workers Compensation	3,917	3,227	3,339	2,918	(421)
Longevity Pay	1,704	1,704	2,016	2,016	(0)
Degree Pay	-	-	-	1,034	1,034
Specialty Pay	7,200	7,200	7,200	7,344	144
Life Insurance	47	51	48	48	-
Fire Sick Leave Bonus	-	-	-	1,805	1,805
Subtotal	131,043	138,368	149,554	157,635	8,082
CONTRACTUAL SERVICES					
Professional Development	\$ 1,400	\$ -	\$ -	\$ -	\$ -
Dues and Subscriptions	-	568	-	-	-
Certifications	-	-	4,200	4,200	-
Maintenance	13,000	13,406	22,000	22,000	-
Subtotal	14,400	13,974	26,200	26,200	-
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ 16,135	\$ 23,506	\$ 50,000	\$ 50,000	\$ -
Small Equipment (under \$5,000)	-	969	-	-	-
Subtotal	16,135	24,475	50,000	50,000	-
TOTAL	\$ 161,578	\$ 176,817	\$ 225,754	\$ 233,835	\$ 8,082

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 623,556	\$ 494,442	\$ 495,063	\$ 549,233	11%
Contractual Services	58,978	51,396	51,065	56,500	11%
Parts and Supplies	7,094	864	5,500	5,500	0%
Capital	-	-	-	248,579	100%
Total Expenditures	\$ 689,628	\$ 546,703	\$ 551,628	\$ 859,812	

Significant Changes for 2023:

- The Community Recreation & Events Administration Division budget increased by \$308,184 from Fiscal Year 2022 to Fiscal Year 2023.
- The Director of CRE received a \$1,880 salary adjustment plus benefits as a result of the Mayor's overall compensation plan for department directors in addition to other staff payroll increases.
- Termination pay has been budgeted in the amount of \$29,562 for the retiring CRE Director's vacation and sick leave accrual payout.
- Dues and subscription expenses increased \$2,435 which reflects actual expenditures as a result of inflationary fee increases.
- The telecommunications budget decreased \$1,000 as a result of the City's SpyGlass telecommunications audit conducted in Fiscal Year 2022.
- The computer software/maintenance budget increased \$2,500 to cover actual expenditures resulting from inflation.
- Copier expenses increased \$1,500, also a result of increases in costs for services due to inflation.
- A new line item for the City's Lottery Proceeds Capital Expenditures per City Resolution 6191 was added for \$248,579. General Fund lottery revenue in the amount of \$325,000 has been earmarked, and the remainder will be handled in a budget footnote to hire an Arborist in the Forestry Division.

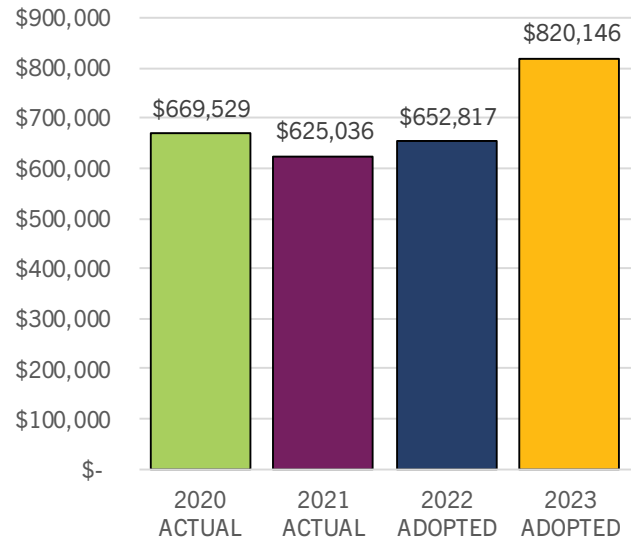
COMMUNITY REC & EVENTS ADMIN DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Director of CRE	\$ 105,000	\$ 105,000	\$ 105,000	\$ 110,000	\$ 5,000
Marketing Artistic Manager	-	58,500	-	65,789	65,789
Deputy Director of CRE	85,000	85,000	85,000	88,120	3,120
Events Coordinator	42,931	42,931	42,931	48,120	5,189
Operations Coordinator	37,440	37,440	37,440	40,559	3,119
Community Relations Manager	16,008	-	-	-	-
Booking and Program Manager	45,616	-	-	-	-
Digital Media Producer	32,621	-	58,500	-	(58,500)
Marketing Coordinator	55,706	-	-	-	-
Overtime	1,868	190	-	-	-
Health Insurance	90,342	82,762	82,769	73,781	(8,988)
Social Security/Medicare	31,103	24,358	24,315	28,675	4,360
State Pension	57,298	46,463	48,081	51,855	3,774
Workers Compensation	17,233	11,568	10,807	10,458	(349)
Longevity Pay	3,000	-	-	2,100	2,100
Life Insurance	289	229	220	214	(6)
Retirees Insurance	2,100	-	-	-	-
Termination Pay	-	-	-	29,562	29,562
Subtotal	623,556	494,442	495,063	549,233	54,170
CONTRACTUAL SERVICES					
Professional Development	\$ 1,464	\$ -	\$ 2,500	\$ 2,500	\$ -
Dues and Subscriptions	2,937	5,890	3,565	6,000	2,435
Professional Services	78	-	500	500	-
Licenses and Fees	-	774	-	-	-
Advertising	28,673	13,059	17,000	17,000	-
Telecommunications	25,826	28,133	26,000	25,000	(1,000)
Computer Software/Maintenance	-	1,291	-	2,500	2,500
Copier Expenses	-	2,249	1,500	3,000	1,500
Subtotal	58,978	51,396	51,065	56,500	5,435
PARTS AND SUPPLIES					
Office Supplies	\$ 7,094	\$ 864	\$ 5,500	\$ 5,500	\$ -
Subtotal	7,094	864	5,500	5,500	-
CAPITAL					
Lottery Proceeds Capital Expenditures	\$ -	\$ -	\$ -	\$ 248,579	\$ 248,579
Subtotal	-	-	-	248,579	248,579
TOTAL	\$ 689,628	\$ 546,703	\$ 551,628	\$ 859,812	\$ 308,184

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 528,116	\$ 501,035	\$ 494,367	\$ 628,056	27%
Contractual Services	34,273	26,142	37,550	40,590	8%
Parts and Supplies	54,352	22,014	51,500	51,500	0%
Intra City	52,788	75,846	69,400	100,000	44%
Total Expenditures	\$ 669,529	\$ 625,036	\$ 652,817	\$ 820,146	

Significant Changes for 2023:

- The Forestry Division budget increased by \$167,329 from Fiscal Year 2022 to Fiscal Year 2023.
- The payroll increases include the hiring of an Arborist position with a \$43,679 annual salary plus benefits to assist with downtown tree maintenance as required by City ordinance. This is proposed to be paid for by the CRE capital expense lottery revenue earmark for one year.
- An increase to the temporary/part-time line item of \$27,856 for the hiring of four (4) seasonal staff to work four months, and one (1) part time staff to work 12 months at 20 hours per week.
- A \$423 increase to overtime is a result of actual costs for overtime and emergency callouts over the past two and a half years.
- Dues and subscriptions expenses increased \$240 to cover inflationary costs for memberships in professional organizations.
- The light, fuel, and power budget increased \$700 as a result higher natural gas costs.
- Copier expenses increased \$2,100 due to inflationary factors affecting the cost of copier services.
- The fleet fuel, labor, and parts inventory budget increased \$30,600 as a result of inflationary factors and actual expenditures over previous years.

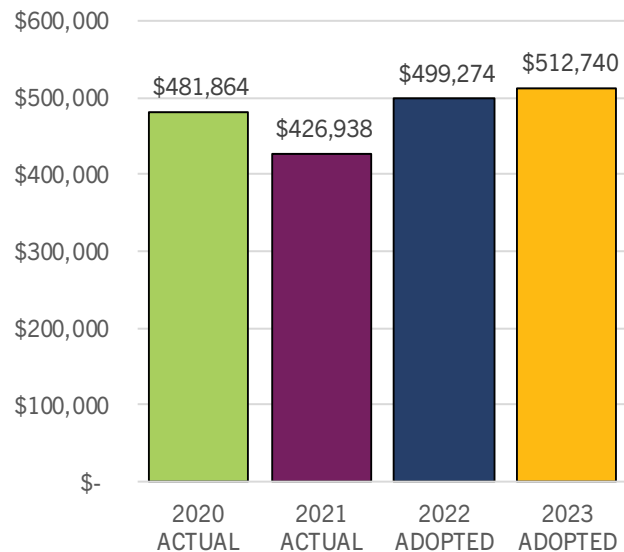
FORESTRY DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Forestry Manager	\$ 64,169	\$ 64,150	\$ 64,150	\$ 67,270	\$ 3,120
Foreman	98,914	101,289	104,891	111,131	6,240
Foreman I	42,153	43,287	44,930	48,050	3,120
Arborist	62,964	40,518	40,518	84,197	43,679
Sr. Arborist	43,490	43,934	43,619	46,739	3,120
Temporary/Part Time	40,079	48,192	35,000	62,856	27,856
Overtime	10,268	8,266	8,900	9,323	423
Health Insurance	75,566	70,745	70,752	96,590	25,838
Social Security/Medicare	27,524	25,644	25,232	32,021	6,788
State Pension	44,634	42,481	44,885	54,157	9,272
Workers Compensation	15,173	12,255	11,214	11,678	464
Longevity Pay	2,880	-	-	3,720	3,720
Life Insurance	303	276	276	324	48
Subtotal	528,116	501,035	494,367	628,056	133,689
CONTRACTUAL SERVICES					
Professional Development	\$ 6,344	\$ 638	\$ 6,000	\$ 6,000	\$ -
Dues and Subscriptions	687	849	500	740	240
Professional Services	215	6,072	2,000	2,000	-
Advertising	137	141	250	250	-
Non Insured Loss	-	327	-	-	-
Light, Fuel and Power	3,879	8,767	8,800	9,500	700
Maintenance	23,011	7,370	20,000	20,000	-
Copier Expenses	-	1,978	-	2,100	2,100
Subtotal	34,273	26,142	37,550	40,590	3,040
PARTS AND SUPPLIES					
Office Supplies	\$ 1,866	\$ 455	\$ 1,500	\$ 1,500	\$ -
Maintenance Supplies	35,986	16,288	38,000	38,000	-
Maintenance Supplies-Arboretum	4,996	-	2,500	2,500	-
Clothing	3,543	3,899	4,500	4,500	-
Small Equipment (under \$5,000)	7,960	1,372	5,000	5,000	-
Subtotal	54,352	22,014	51,500	51,500	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 52,788	\$ 75,846	\$ 69,400	\$ 100,000	\$ 30,600
Subtotal	52,788	75,846	69,400	100,000	30,600
TOTAL	\$ 669,529	\$ 625,036	\$ 652,817	\$ 820,146	\$ 167,329

PROGRAMS AND FACILITIES DIVISION

Division 1712 Overview:

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



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 452,226	\$ 399,352	\$ 469,774	\$ 479,040	2%
Contractual Services	14,534	12,378	16,700	17,150	3%
Parts and Supplies	12,011	8,949	9,000	8,550	-5%
Intra City	2,225	6,258	3,800	8,000	111%
Capital	869	-	-	-	0%
Total Expenditures	\$ 481,864	\$ 426,938	\$ 499,274	\$ 512,740	

Significant Changes for 2023:

- The Programs and Facilities Division budget increased \$13,465 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll changes include a salary increase for the Concessions Manager in the amount of \$5,200 plus benefits which occurred in the fall of 2021.
- Professional development decreased \$1,200 and professional services decreased \$1,800 in order to increase the copier expenses budget.
- Dues and subscriptions increased \$250 to pay for the division's Wyoming Tribune-Eagle subscription.
- Computer software/maintenance increased \$200 to pay for computer software expenses that were not budgeted in Fiscal Year 2022 but should have been.
- Copier expenses increased \$3,000 to cover inflationary increases for the copier lease and paper.
- Maintenance supplies decreased \$450 to offset increases for dues and subscriptions and computer software/maintenance budget items.
- The fleet fuel, labor, and parts inventory budget increased \$4,200 due to inflationary factors and actual expenses over previous years.

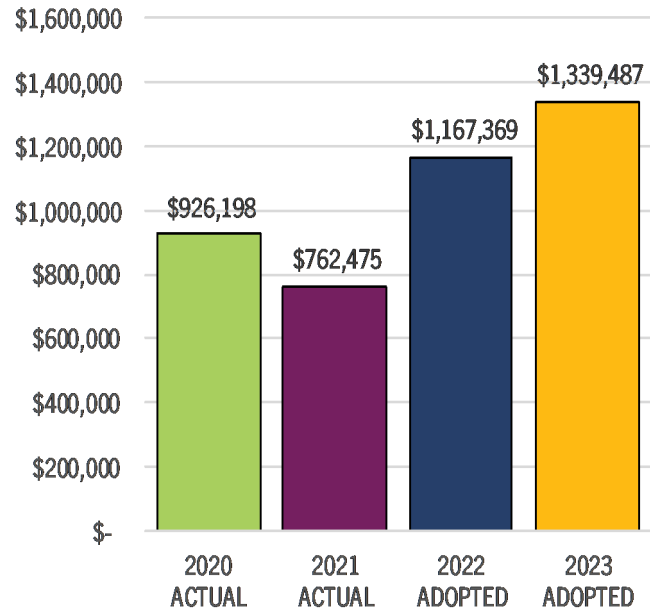
PROGRAMS AND FACILITIES DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Concessions Manager	\$ 43,679	\$ 44,002	\$ 43,679	\$ 51,999	\$ 8,320
Programs and Facilities Manager	67,185	66,250	66,250	69,370	3,120
Administrative Assistant	111,985	67,112	105,039	112,318	7,279
Events Tech	69,679	70,015	69,678	75,918	6,240
Temporary/Part Time	295	-	-	-	-
Overtime	2,026	1,603	4,000	4,000	-
Health Insurance	83,771	88,222	108,421	83,334	(25,087)
Social Security/Medicare	21,854	18,266	20,897	23,349	2,453
State Pension	38,210	34,931	42,200	46,367	4,167
Workers Compensation	10,512	8,684	9,287	8,516	(772)
Longevity Pay	2,730	-	-	3,540	3,540
Life Insurance	301	266	324	330	6
Subtotal	452,226	399,352	469,774	479,040	9,265
CONTRACTUAL SERVICES					
Professional Development	\$ 1,976	\$ -	\$ 2,500	\$ 1,300	\$ (1,200)
Dues and Subscriptions	-	407	-	250	250
Professional Services	4,529	890	5,000	3,200	(1,800)
Advertising	989	1,062	1,000	1,000	-
Telecommunications	1,036	706	1,200	1,200	-
Maintenance	6,004	6,467	7,000	7,000	-
Computer Software/Maintenance	-	100	-	200	200
Copier Expenses	-	2,745	-	3,000	3,000
Subtotal	14,534	12,378	16,700	17,150	450
PARTS AND SUPPLIES					
Office Supplies	\$ 2,975	\$ 1,746	\$ 3,000	\$ 3,000	\$ -
Maintenance Supplies	8,928	6,006	6,000	5,550	(450)
Clothing	108	-	-	-	-
Small Equipment (under \$5,000)	-	1,197	-	-	-
Subtotal	12,011	8,949	9,000	8,550	(450)
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 2,225	\$ 6,258	\$ 3,800	\$ 8,000	\$ 4,200
Subtotal	2,225	6,258	3,800	8,000	4,200
CAPITAL					
Equipment (over \$5,000)	\$ 869	\$ -	\$ -	\$ -	\$ -
Subtotal	869	-	-	-	-
TOTAL	\$ 481,864	\$ 426,938	\$ 499,274	\$ 512,740	\$ 13,465

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 693,012	\$ 540,868	\$ 927,739	\$ 1,084,937	17%
Contractual Services	184,138	168,843	185,130	200,140	8%
Parts and Supplies	48,460	52,071	53,500	53,410	0%
Intra City	588	693	1,000	1,000	0%
Total Expenditures	\$ 926,198	\$ 762,475	\$ 1,167,369	\$ 1,339,487	

Significant Changes for 2023:

- The Aquatics Division budget increased \$172,118 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll changes include a \$167,600 increase to the lifeguard budget to account for recruitment and retention wage adjustments for all lifeguards, supervisors, and front counter staff.
- Dues and subscriptions increased \$230 for National Recreation and Park Association and Red Cross facility affiliation dues.
- Licenses and fees increased \$5 for inflationary increases to aquatic instructor licensing for Aqua Stand Up and Zumbini.
- Printing expenses increased \$150 for pool punch cards and event flyer printing services.
- The advertising budget increased \$600 to assist with digital and job fair recruitment opportunities.
- The telecommunications budget decreased \$200 as a result of the Fiscal Year 2022 SpyGlass audit.
- Light, fuel, and power expenses increased \$11,600 due to increased natural gas costs.
- The rental budget increased \$250 for the storage unit rental used to store holiday supplies and merchandise.
- The maintenance budget increased \$4,250 to cover an anticipated 7% increase for pool maintenance services.
- Computer software/maintenance expenses increased \$3,334 for advertising software and website hosting services.
- Food and medical supplies increased \$410 due to inflationary costs for general first aid kit supplies.
- The maintenance supplies budget increased \$500 to cover an anticipated 7% increase for pool parts and supplies. Recreation supplies expenses increased \$500 for new aquatic classes and pool equipment.
- The clothing line item decreased \$1,000 to utilize the funds for other budget items.

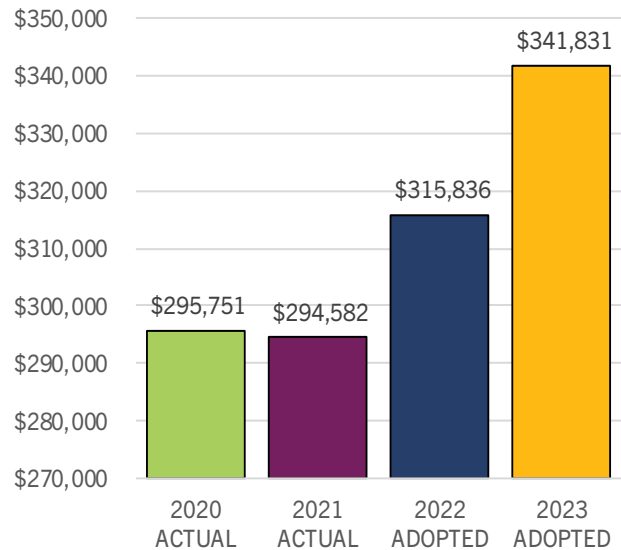
AQUATICS DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Aquatics Manager	\$ 64,170	\$ 61,755	\$ 64,170	\$ 63,120	\$ (1,050)
Aquatics Foreman	47,946	47,946	47,946	52,000	4,054
Aquatics Specialist	41,926	36,864	36,864	41,500	4,636
Lifeguard	340,697	250,127	534,000	701,600	167,600
Instructor	59,065	25,748	93,000	56,000	(37,000)
Overtime	3,668	4,093	3,000	2,300	(700)
Health Insurance	48,298	45,326	40,982	54,598	13,615
Social Security/Medicare	42,142	32,142	59,132	65,415	6,282
State Pension	21,139	21,091	22,219	23,383	1,164
Workers Compensation	22,896	15,635	26,281	23,857	(2,424)
Longevity Pay	930	-	-	1,020	1,020
Life Insurance	134	140	144	144	-
Subtotal	693,012	540,868	927,739	1,084,937	157,198
CONTRACTUAL SERVICES					
Professional Development	\$ 2,851	\$ 95	\$ -	\$ -	\$ -
Dues and Subscriptions	-	235	-	230	230
Professional Services	26,951	11,363	14,209	9,000	(5,209)
Licenses and Fees	150	410	455	460	5
Printing	-	148	-	150	150
Advertising	220	1,837	-	600	600
Telecommunications	-	-	400	200	(200)
Light, Fuel and Power	129,139	129,035	143,400	155,000	11,600
Rental	-	250	-	250	250
Maintenance	24,826	20,562	25,000	29,250	4,250
Computer Software/Maintenance	-	4,909	1,666	5,000	3,334
Subtotal	184,138	168,843	185,130	200,140	15,010
PARTS AND SUPPLIES					
Office Supplies	\$ 3,192	\$ 4,008	\$ 2,500	\$ 2,000	\$ (500)
Food and Medical Supplies	100	340	-	410	410
Maintenance Supplies	42,162	42,309	46,000	46,500	500
Recreation Supplies	2,113	3,050	3,000	3,500	500
Clothing	894	703	2,000	1,000	(1,000)
Small Equipment (under \$5,000)	-	1,660	-	-	-
Subtotal	48,460	52,071	53,500	53,410	(90)
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 588	\$ 693	\$ 1,000	\$ 1,000	\$ -
Subtotal	588	693	1,000	1,000	-
TOTAL	\$ 926,198	\$ 762,475	\$ 1,167,369	\$ 1,339,487	\$ 172,118

RECREATION DIVISION

Division 1730 Overview:

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



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 285,827	\$ 274,597	\$ 283,706	\$ 314,781	11%
Contractual Services	4,272	15,106	24,780	19,050	-23%
Parts and Supplies	2,192	1,601	3,650	3,000	-18%
Intra City	2,923	3,277	2,700	4,000	48%
Miscellaneous	536	-	1,000	1,000	0%
Total Expenditures	\$ 295,751	\$ 294,582	\$ 315,836	\$ 341,831	

Significant Changes for 2023:

- The overall Recreation Division budget increased \$25,995 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll changes include the promotion of the Recreation Programmer I to Sports Supervisor with a \$4,722 annual salary increase plus benefits.
- Professional development expenses increased \$1,160 for the Recreation Manager to attend the National Recreation and Park Association (NRPA) annual conference.
- Dues and subscriptions increased \$200 to cover NRPA dues for four (4) employees.
- The professional services budget decreased \$8,140 due to a reduction in services for telephones, fire monitoring, pest control services, etc.
- The telecommunications budget increased \$400 due to higher costs.
- Copier expenses increased \$650. This expense was not budgeted in Fiscal Year 2022 but should have been.
- The office supplies budget decreased \$500, and food and medical supplies decreased \$150 to move the funds to the copier expense budget line item.
- The fleet fuel, labor, and parts inventory budget increased \$1,300 as a result of inflation and actual expenditures over previous years.

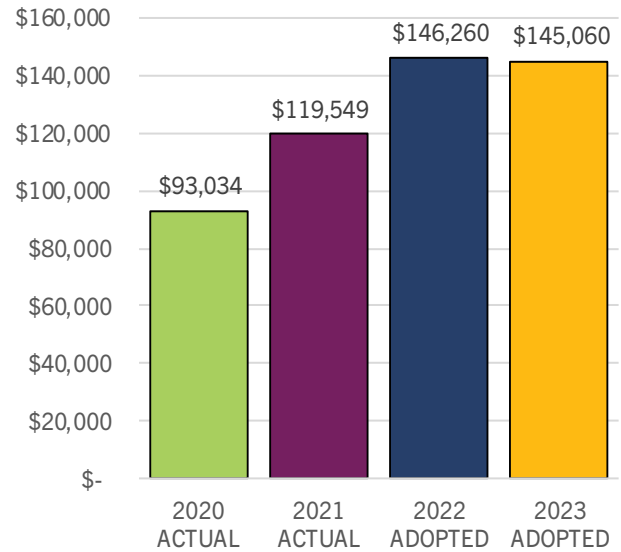
RECREATION DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Recreation Manager	\$ 81,020	\$ 67,000	\$ 67,000	\$ 70,120	\$ 3,120
Recreation Programmer I	36,415	43,302	41,496	49,338	7,842
Recreation Sports Programmer	79,316	73,878	73,890	76,087	2,197
Pioneer Park Supervisor	153	-	3,000	3,000	-
Recreation Activities Part Time	3,270	9,688	12,000	12,000	-
Overtime	115	-	3,000	3,000	-
Health Insurance	36,433	33,638	34,423	50,878	16,456
Social Security/Medicare	15,375	14,409	14,976	15,507	531
State Pension	23,577	25,810	27,103	29,027	1,924
Workers Compensation	9,165	6,713	6,656	5,655	(1,001)
Longevity Pay	855	-	-	-	-
Life Insurance	134	158	162	168	6
Subtotal	285,827	274,597	283,706	314,781	31,075
CONTRACTUAL SERVICES					
Professional Development	\$ 1,795	\$ 98	\$ 840	\$ 2,000	\$ 1,160
Dues and Subscriptions	236	607	500	700	200
Professional Services	-	5,313	22,140	14,000	(8,140)
Licenses and Fees	-	259	300	300	-
Printing	-	2,694	-	-	-
Advertising	-	402	-	-	-
Non Insured Loss	-	1,362	-	-	-
Events and Activities	2,161	867	1,000	1,000	-
Telecommunications	80	420	-	400	400
Computer Software/Maintenance	-	466	-	-	-
Copier Expenses	-	2,617	-	650	650
Subtotal	4,272	15,106	24,780	19,050	(5,730)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,192	\$ 1,367	\$ 3,000	\$ 2,500	\$ (500)
Food and Medical Supplies	-	19	150	-	(150)
Recreation Supplies	-	216	500	500	-
Subtotal	2,192	1,601	3,650	3,000	(650)
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 2,923	\$ 3,277	\$ 2,700	\$ 4,000	\$ 1,300
Subtotal	2,923	3,277	2,700	4,000	1,300
MISCELLANEOUS					
Easter Egg Hunt	\$ 536	\$ -	\$ 1,000	\$ 1,000	\$ -
Subtotal	536	-	1,000	1,000	-
TOTAL	\$ 295,751	\$ 294,582	\$ 315,836	\$ 341,831	\$ 25,995

RECREATION BUILDINGS DIVISION

Division 1732 Overview:

- Accounts for all costs of recreation buildings.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Contractual Services	\$ 89,478	\$ 118,166	\$ 142,260	\$ 141,060	-1%
Parts and Supplies	3,556	1,384	4,000	4,000	0%
Total Expenditures	\$ 93,034	\$ 119,549	\$ 146,260	\$ 145,060	

Significant Changes for 2023:

- The Recreation Buildings Division budget decreased \$1,200 from Fiscal Year 2022 to Fiscal Year 2023. This is due to expenses for light, fuel, and power being overbudgeted in Fiscal Year 2022.

RECREATION BUILDINGS DIVISION

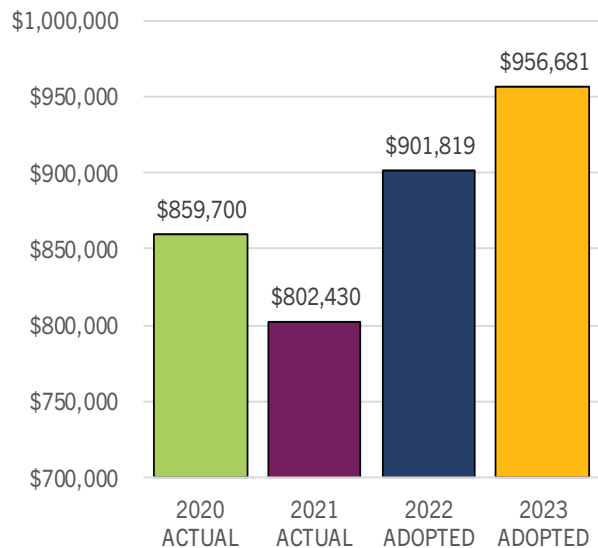
	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
Recreation Buildings					
CONTRACTUAL SERVICES					
Cable TV	\$ -	\$ 876	\$ -	\$ -	\$ -
Light, Fuel and Power	53,025	67,591	76,200	75,000	(1,200)
Maintenance	33,139	49,698	66,060	66,060	-
Subtotal	86,164	118,166	142,260	141,060	(1,200)
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 3,556	\$ 1,384	\$ 4,000	\$ 4,000	\$ -
Subtotal	3,556	1,384	4,000	4,000	-
TOTAL	\$ 89,720	\$ 119,549	\$ 146,260	\$ 145,060	\$ (1,200)

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
Kiwanis					
CONTRACTUAL SERVICES					
Maintenance	\$ 3,314	\$ -	\$ -	\$ -	\$ -
Subtotal	3,314	-	-	-	-
TOTAL	\$ 3,314	\$ -	\$ -	\$ -	\$ -

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 623,563	\$ 597,437	\$ 657,719	\$ 698,456	6%
Contractual Services	26,275	47,425	45,600	48,200	6%
Parts and Supplies	181,691	138,109	164,000	180,025	10%
Intra City	28,170	19,459	34,500	30,000	-13%
Total Expenditures	\$ 859,700	\$ 802,430	\$ 901,819	\$ 956,681	

Significant Changes for 2023:

- The Golf Division budget increased \$54,862 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll changes include a \$9,500 plus benefits increase to the temporary/part time budget due to increases in competitive current and starting wages.
- Professional services expenses are \$700 higher based on a 7% inflationary increase in expenses.
- The advertising budget increased \$500 for expenses which were previously paid out of other line items in the budget.
- Light, fuel, and power expenses increased \$3,900 as a result of higher natural gas costs.
- The maintenance budget decreased \$2,500 to move the funds to the maintenance supplies budget.
- Irrigation supplies increased \$200 based on a 7% inflationary increase in expenses.
- The maintenance supplies budget increased \$7,500 due to inflation and actual expenditures during Fiscal Year 2022.
- Petroleum product expenses increased \$250 due to anticipated increase in costs due to inflation.
- The clothing budget increased \$75 for additional employee clothing allowance expenses.
- Non-inventory tires increased \$2,500 and non-inventory parts increased \$5,500 due to historical costs and an anticipated inflationary increases.
- The fleet fuel, labor, and parts inventory budget decreased \$4,500 due to actual costs over previous years.

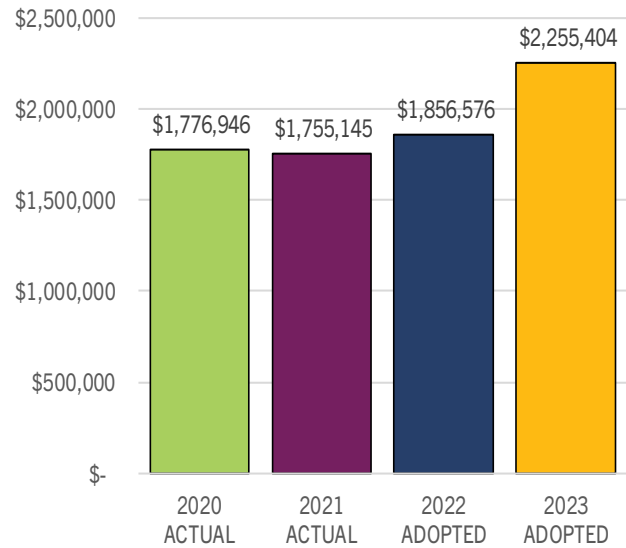
GOLF DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Golf Manager	\$ 69,017	\$ 69,017	\$ 69,017	\$ 72,137	\$ 3,120
Foreman III	65,028	116,714	115,734	121,974	6,240
Foreman	45,573	-	-	-	-
Senior Irrigation Technician	61,622	73,700	76,962	83,202	6,240
Senior Mechanic	84,477	77,396	92,831	99,071	6,240
Irrigation Technician	15,453	-	-	-	-
Temporary/Part Time	82,735	79,066	102,500	112,000	9,500
Overtime	3,860	2,588	7,000	7,000	-
Health Insurance	92,426	83,430	88,885	89,064	179
Social Security/Medicare	32,635	31,178	34,609	37,124	2,515
State Pension	47,391	47,469	52,858	56,726	3,868
Workers Compensation	17,687	15,106	15,325	13,539	(1,785)
Longevity Pay	3,720	-	-	4,620	4,620
Tool Allowance	1,630	1,480	1,680	1,680	-
Life Insurance	309	292	318	318	-
Subtotal	623,563	597,437	657,719	698,456	40,737
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 765	\$ 765	\$ 1,100	\$ 1,100	\$ -
Professional Services	3,560	14,987	10,000	10,700	700
Licenses and Fees	-	396	400	400	-
Advertising	-	70	-	500	500
Light, Fuel and Power	18,847	31,207	29,100	33,000	3,900
Maintenance	3,103	-	5,000	2,500	(2,500)
Subtotal	26,275	47,425	45,600	48,200	2,600
PARTS AND SUPPLIES					
Office Supplies	\$ 781	\$ 532	\$ 1,000	\$ 1,000	\$ -
Irrigation Supplies	-	5,170	3,000	3,200	200
Food and Medical Supplies	714	71	500	500	-
Maintenance Supplies	84,135	58,949	71,000	78,500	7,500
Petroleum Products	1,629	2,887	3,500	3,750	250
Clothing	1,662	1,899	1,000	1,075	75
Small Equipment (under \$5,000)	-	2,092	-	-	-
Non Inventory Tires	4,982	6,322	4,000	6,500	2,500
Non Inventory Parts	87,789	60,188	80,000	85,500	5,500
Subtotal	181,691	138,109	164,000	180,025	16,025
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 28,170	\$ 19,459	\$ 34,500	\$ 30,000	\$ (4,500)
Subtotal	28,170	19,459	34,500	30,000	(4,500)
TOTAL	\$ 859,700	\$ 802,430	\$ 901,819	\$ 956,681	\$ 54,862

PARKS DIVISION

Division 1750 Overview:

- Provides maintenance, management, and improvements for 1,000+ acres of parks and amenities, 45+ miles of Greenway system, triangle and median strips, athletic fields, and grounds surrounding city facilities.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 1,260,290	\$ 1,142,557	\$ 1,338,076	\$ 1,601,404	20%
Contractual Services	246,963	315,295	240,500	251,550	5%
Parts and Supplies	118,527	103,698	129,000	136,450	6%
Intra City	151,166	193,596	149,000	266,000	79%
Total Expenditures	\$ 1,776,946	\$ 1,755,145	\$ 1,856,576	\$ 2,255,404	

Significant Changes for 2023:

- The Parks Division budget increased \$398,828 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll adjustments include a \$61,005 increase to the temporary/part time budget to cover the rise in minimum starting wage from \$10.00 per hour to \$13.00 - \$15.00 per hour in an attempt to attract employees and pay a competitive wage for seasonal employees who work from April through September.
- A new Maintenance Technician position was added with an annual salary of \$34,319, plus benefits.
- The overtime budget also increased \$2,795 due to the \$1.50 pay rate increase for all Parks Division's employees.
- The telecommunications budget decreased \$3,250 to reflect actual usage.
- Light, fuel and power expenses increased \$5,100 due to higher natural gas costs.
- Rental expenses increased \$9,200 to cover the cost of porta-potty rentals, an Airgas lease agreement for welding tanks, and the need to rent miscellaneous maintenance equipment throughout the year.
- The office supplies budget increased \$500 as nothing was budgeted for Fiscal Year 2022 and should have been.
- Clothing expenses increased \$6,950 in accordance with the City's Purchasing Policy which allows all 21 full-time Parks employees to purchase winter and summer safety boots, as well as winter clothing.
- Fleet fuel, labor, and parts inventory increased \$117,000 due to inflation and actual expenses during previous fiscal years.

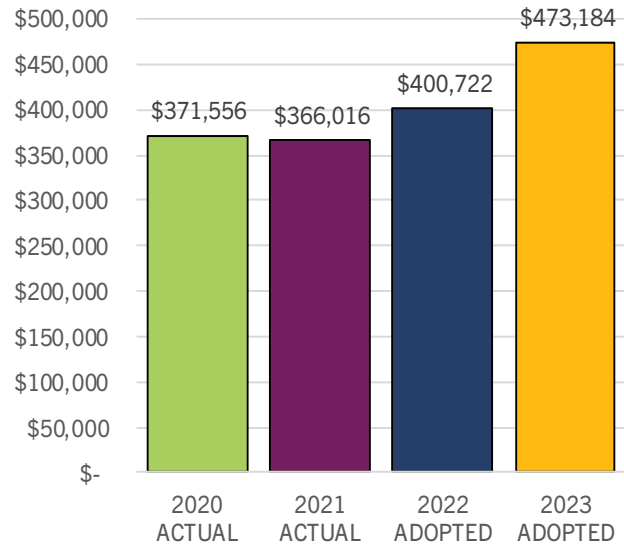
PARKS DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Parks Manager	\$ 69,410	\$ 72,258	\$ 72,258	\$ 75,378	\$ 3,120
Parks Supervisor	56,771	58,488	57,288	60,408	3,120
Senior Maintenance Tech	41,489	36,184	35,568	38,688	3,120
Senior Irrigation Tech	42,127	42,914	42,576	45,696	3,120
Foreman	186,285	145,086	143,280	152,640	9,360
Maintenance Technician	244,578	225,074	282,697	344,617	61,920
Irrigation Tech	69,793	35,928	70,248	114,487	44,239
Temporary/Part Time	103,935	131,679	135,995	197,000	61,005
Overtime	39,441	33,573	34,005	36,800	2,795
Health Insurance	196,884	184,441	260,128	287,803	27,675
Social Security/Medicare	65,169	57,951	64,199	79,085	14,886
State Pension	100,140	90,938	109,307	129,589	20,282
Workers Compensation	35,987	27,397	28,533	28,843	310
Longevity Pay	7,530	-	-	8,280	8,280
Specialty Pay	-	-	1,200	-	(1,200)
Uniform Allowance	-	-	-	1,200	1,200
Life Insurance	752	648	794	890	96
Subtotal	1,260,290	1,142,557	1,338,076	1,601,404	263,328
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 1,819	\$ 2,000	\$ 2,000	\$ -
Local Meeting Expense	1,948	-	-	-	-
Professional Services	34,813	54,429	-	-	-
Advertising	-	960	-	-	-
Vandalism Expense	-	509	-	-	-
Telecommunications	-	15	3,300	50	(3,250)
Light, Fuel and Power	144,752	183,438	169,900	175,000	5,100
Rental	120	1,764	800	10,000	9,200
Maintenance	65,329	71,750	64,500	64,500	-
Computer Software/Maintenance	-	611	-	-	-
Subtotal	246,963	315,295	240,500	251,550	11,050
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 472	\$ -	\$ 500	\$ 500
Irrigation Supplies	37,189	31,705	39,000	39,000	-
Food and Medical Supplies	-	170	-	-	-
Maintenance Supplies	75,134	69,588	85,400	85,400	-
Clothing	6,205	1,763	4,600	11,550	6,950
Subtotal	118,527	103,698	129,000	136,450	7,450
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 151,166	\$ 193,596	\$ 149,000	\$ 266,000	\$ 117,000
Subtotal	151,166	193,596	149,000	266,000	117,000
TOTAL	\$ 1,776,946	\$ 1,755,145	\$ 1,856,576	\$ 2,255,404	\$ 398,828

CEMETERY DIVISION

Division 1751 Overview:

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



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 328,429	\$ 325,127	\$ 341,372	406,934	19%
Contractual Services	9,223	11,392	15,700	15,200	-3%
Parts and Supplies	14,554	8,339	20,550	22,050	7%
Intra City	19,350	21,158	23,100	29,000	26%
Total Expenditures	\$ 371,556	\$ 366,016	\$ 400,722	\$ 473,184	

Significant Changes for 2023:

- The Cemetery Division budget increased by \$72,461 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases consist of a proposed \$2,100 adjustment plus benefits for a Foreman and \$2,100 adjustment plus benefits for a Senior Maintenance Technician as a result of receiving their Wyoming Applicator's License.
- The temporary/part time budget increased \$37,000 to reestablish the pre-pandemic budget amount and to cover approved wage increases.
- Overtime increased \$1,500 plus benefits for staff who are working more over time due to an increase in Saturday funerals and for adequate staffing of Superday.
- Light, fuel and power expenses decreased \$500 as a result of actual expenses during previous fiscal years.
- Maintenance supplies increased \$400 to cover inflation increases affecting supply costs.
- Clothing expenses increased \$700 to cover the boot allowance for each employee.
- The small equipment budget increased \$400 due to inflationary factors affecting equipment costs.
- Fleet fuel, labor, and parts inventory increased \$5,900 due to inflationary factors and actual expenses during previous fiscal years.

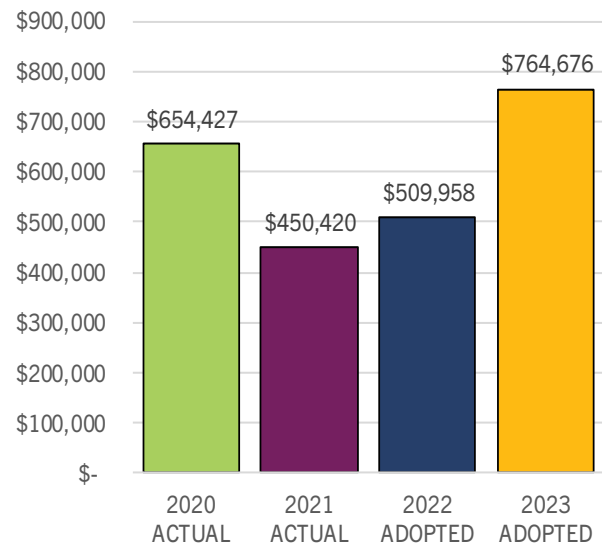
CEMETERY DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Cemetery Manager	\$ 62,288	\$ 62,288	\$ 62,288	\$ 65,408	\$ 3,120
Foreman	-	875	44,539	49,759	5,220
Senior Maintenance Tech	48,692	62,042	31,888	37,108	5,220
Maintenance Technician	15,196	2,657	-	-	-
Irrigation Tech	32,133	32,455	33,571	37,439	3,868
Equipment Operator II	(326)	-	-	-	-
Temporary/Part Time	49,231	48,619	50,000	87,000	37,000
Overtime	5,888	5,067	4,500	6,000	1,500
Health Insurance	66,151	64,426	64,432	64,541	109
Social Security/Medicare	16,136	15,748	16,704	21,120	4,416
State Pension	22,350	23,300	25,846	28,877	3,030
Workers Compensation	9,604	7,471	7,424	7,703	279
Longevity Pay	900	-	-	1,800	1,800
Life Insurance	185	180	180	180	-
Subtotal	328,429	325,127	341,372	406,934	65,561
CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ 500	\$ -	\$ -	\$ -
Non Insured Loss	-	939	-	-	-
Light, Fuel and Power	4,859	9,155	10,500	10,000	(500)
Maintenance	4,364	798	5,200	5,200	-
Subtotal	9,223	11,392	15,700	15,200	(500)
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 1,507	\$ -	\$ -	\$ -
Irrigation Supplies	-	8,895	-	-	-
Food and Medical Supplies	39	144	150	150	-
Maintenance Supplies	12,377	(4,265)	17,100	17,500	400
Clothing	1,997	100	1,300	2,000	700
Small Equipment (under \$5,000)	141	1,959	2,000	2,400	400
Subtotal	14,554	8,339	20,550	22,050	1,500
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 19,350	\$ 21,158	\$ 23,100	\$ 29,000	\$ 5,900
Subtotal	19,350	21,158	23,100	29,000	5,900
TOTAL	\$ 371,556	\$ 366,016	\$ 400,722	\$ 473,184	\$ 72,461

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 599,529	\$ 394,868	\$ 453,908	\$ 706,926	56%
Contractual Services	37,156	40,463	40,000	40,000	0%
Parts and Supplies	16,313	13,732	14,150	15,750	11%
Intra City	1,428	1,357	1,900	2,000	5%
Total Expenditures	\$ 654,427	\$ 450,420	\$ 509,958	\$ 764,676	

Significant Changes for 2023:

- The Botanic Gardens Division budget increased by \$254,718 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll changes include moving the following positions from the Botanic Gardens 6th Penny Operations & Maintenance (O&M) Fund back to the General Fund. These positions were moved to the O&M budget during the COVID-19 pandemic in Fiscal Year 2021 to reduce General Fund expenses: Volunteer Coordinator - \$45,782 annual salary plus benefits, Horticulturist - \$46,799 annual salary plus benefits, and Horticulture/Operations Supervisor - \$55,008 annual salary plus benefits.
- Maintenance supplies expenses have increased \$1,000 due to inflationary factors affecting the cost of supplies.
- The small equipment budget increased \$600 as a result of price increases due to inflation.

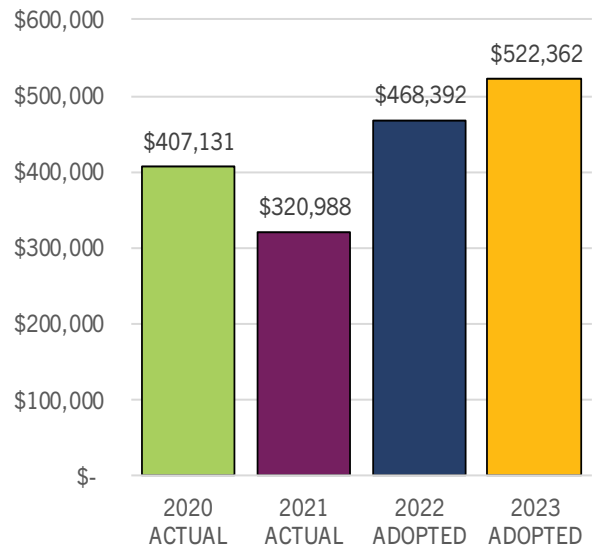
BOTANIC GARDENS DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Botanic Gardens Manager	\$ 67,956	\$ 67,956	\$ 67,956	\$ 71,076	\$ 3,120
Children's Village Manager	49,075	51,388	55,000	58,120	3,120
Administrative Assistant	40,176	41,542	41,542	44,662	3,120
Volunteer Coordinator	42,293	-	-	45,782	45,782
Head Horticulturist	26,827	30,161	39,600	42,720	3,120
Horticulturist	78,464	32,778	38,412	85,211	46,799
Horticulture/Operations Supervisor	47,105	-	-	55,008	55,008
Temporary/Part Time	35,335	18,299	34,550	34,550	-
Overtime	4,120	2,564	5,000	5,000	-
Health Insurance	112,840	91,689	106,441	156,299	49,857
Social Security/Medicare	28,873	17,610	20,064	31,984	11,921
State Pension	48,870	32,130	36,186	60,211	24,025
Workers Compensation	14,537	8,523	8,917	11,665	2,748
Longevity Pay	2,710	-	-	4,260	4,260
Life Insurance	348	228	240	378	138
Subtotal	599,529	394,868	453,908	706,926	253,018
CONTRACTUAL SERVICES					
Professional Development	\$ 496	\$ -	\$ -	\$ -	\$ -
Professional Services	410	12,620	38,450	10,000	(28,450)
Postage and Freight	-	12	500	-	(500)
Light, Fuel and Power	32,715	-	-	-	-
Maintenance	3,535	22,408	1,050	30,000	28,950
Copier Expenses	-	5,423	-	-	-
Subtotal	37,156	40,463	40,000	40,000	-
PARTS AND SUPPLIES					
Office Supplies	\$ 2,945	\$ 1,834	\$ 3,000	\$ 3,000	\$ -
Food and Medical Supplies	112	50	50	50	-
Maintenance Supplies	12,011	10,606	9,000	10,000	1,000
Clothing	518	440	1,200	1,200	-
Small Equipment (under \$5,000)	727	802	900	1,500	600
Subtotal	16,313	13,732	14,150	15,750	1,600
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 1,428	\$ 1,357	\$ 1,900	\$ 2,000	\$ 100
Subtotal	1,428	1,357	1,900	2,000	100
TOTAL	\$ 654,427	\$ 450,420	\$ 509,958	\$ 764,676	\$ 254,718

CLEAN AND SAFE DIVISION

Division 1770 Overview:

- Small and large-scale community downtown special events and activities coordination and set up.
- Maintains City owned parking structures.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 228,391	\$ 170,594	\$ 192,092	\$ 302,862	58%
Contractual Services	165,200	132,155	259,900	197,000	-24%
Parts and Supplies	6,632	9,123	8,500	8,500	0%
Intra City	6,908	9,117	7,900	14,000	77%
Total Expenditures	\$ 407,131	\$ 320,988	\$ 468,392	\$ 522,362	

Significant Changes for 2023:

- The Clean and Safe Division budget increased \$53,970 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll increases consist of adding an additional Events Technician with a \$36,399 annual salary plus benefits. This is a reinstatement of one of the positions lost during the Fiscal Year 2021 reduction in force.
- Termination pay has been budgeted in the amount of \$11,520 for a retiring employee's vacation and sick leave accrual payout.
- The telecommunications budget decreased \$500 to reflect actual usage.
- Light, fuel and power expenses increased \$100 due to higher natural gas costs.
- Depot maintenance expenses significantly decreased by \$62,500 as a result of extensive painting and maintenance work that was budgeted for in Fiscal Year 2022.
- Fleet fuel, labor, and parts inventory increased \$6,100 as a result of inflation and actual expenses during previous fiscal years.

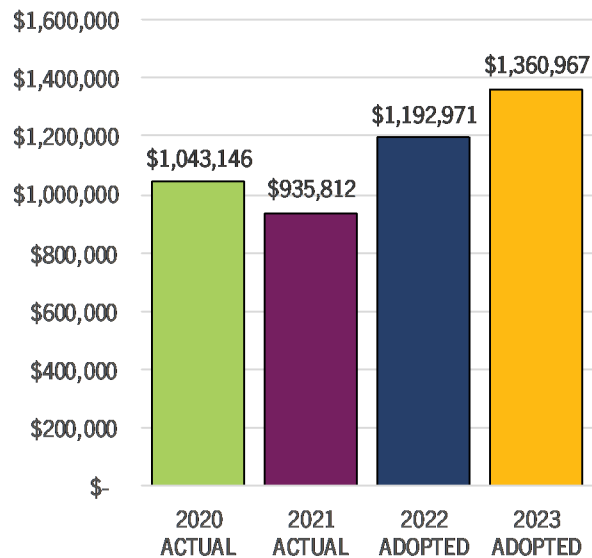
CLEAN AND SAFE DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Events Technician	\$ 130,480	\$ 102,912	\$ 102,752	\$ 153,356	\$ 50,604
Temporary/Part Time	3,013	1,570	27,000	22,186	(4,814)
Overtime	10,222	8,418	3,000	3,000	-
Health Insurance	46,816	29,485	29,488	60,687	31,199
Social Security/Medicare	10,523	8,365	9,873	14,772	4,898
State Pension	19,184	15,720	15,461	23,842	8,381
Workers Compensation	6,272	3,985	4,388	5,387	999
Longevity Pay	1,700	-	-	1,920	1,920
Specialty Pay	-	-	-	6,000	6,000
Life Insurance	181	139	130	192	62
Termination Pay	-	-	-	11,520	11,520
Subtotal	228,391	170,594	192,092	302,862	110,770
CONTRACTUAL SERVICES					
Professional Services	\$ 1,400	\$ 2,252	\$ 3,000	\$ 3,000	\$ -
Telecommunications	250	540	1,500	1,000	(500)
Light, Fuel and Power	44,820	53,186	57,900	58,000	100
Maintenance	51,175	52,929	60,000	60,000	-
Depot Maintenance	67,555	22,986	137,500	75,000	(62,500)
Splash Pad Maintenance	-	261	-	-	-
Subtotal	165,200	132,155	259,900	197,000	(62,900)
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 4,982	\$ 8,691	\$ 5,000	\$ 5,000	\$ -
Clothing	1,650	432	1,000	1,000	-
Small Equipment (under \$5,000)	-	-	2,500	2,500	-
Subtotal	6,632	9,123	8,500	8,500	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 6,908	\$ 9,117	\$ 7,900	\$ 14,000	\$ 6,100
Subtotal	6,908	9,117	7,900	14,000	6,100
TOTAL	\$ 407,131	\$ 320,988	\$ 468,392	\$ 522,362	\$ 53,970

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 994,290	\$ 835,751	\$ 1,031,371	\$ 1,191,967	16%
Contractual Services	29,452	87,980	155,000	162,000	5%
Parts and Supplies	18,129	9,744	4,000	4,000	0%
Intra City	1,275	2,338	2,600	3,000	15%
Total Expenditures	\$ 1,043,146	\$ 935,812	\$ 1,192,971	\$ 1,360,967	

Significant Changes for 2023:

- The Engineering Division budget increased by \$167,996 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll changes include the following: a \$13,380 salary adjustment plus benefits for the City Engineer as a result of the Mayor's overall compensation plan for department directors.
- A Staff Engineer position is proposed with a \$60,000 annual salary plus benefits to increase productivity, community service, and reduce review time. This position was frozen during the Fiscal Year 2021 budget cuts.
- An annual salary increase plus benefits for the GIS Coordinator/Tech III position and two (2) GIS Tech II positions in the amount of \$4,000 plus benefits each to maintain market competitiveness and retain talent. This was requested in the Fiscal Year 2022 budget but was not funded.
- Professional development expenses increased \$2,000 for professional licensure, certified education credits, and staff development training.
- The computer software/maintenance budget increased \$5,000 for anticipated increases in the ERSI Geographic Information Systems (GIS) Cooperative Agreement.
- Fleet fuel, labor, and parts inventory increased \$400 due to inflationary factors and actual expenses during previous fiscal years.

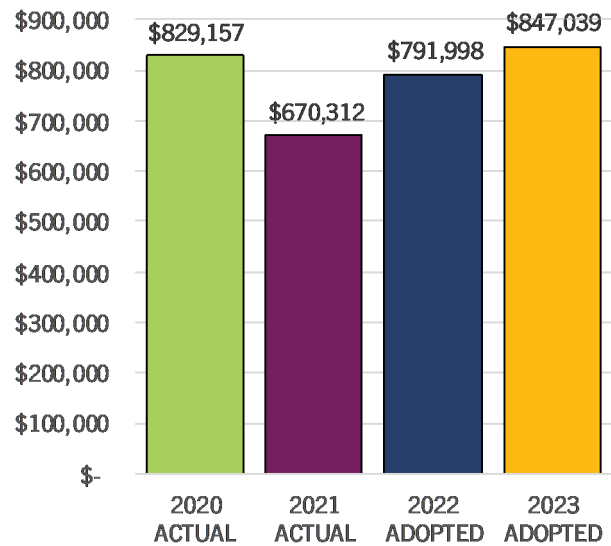
ENGINEERING DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
City Engineer	\$ 106,871	\$ 103,500	\$ 103,500	\$ 120,000	\$ 16,500
Staff Engineer	84,969	-	-	60,000	60,000
Deputy City Engineer	91,501	90,001	90,001	93,121	3,120
Traffic Engineer	81,993	81,993	81,993	81,993	-
Senior Staff Engineer	26,825	-	-	-	-
Operations Manager	47,112	46,750	47,112	50,232	3,120
Construction Manager Engineer	72,304	72,304	72,304	75,424	3,120
Surface Water Drainage Engineer	-	-	75,185	75,185	-
Engineering Development Coord.	-	19,433	43,472	46,592	3,120
GIS Tech II	82,432	95,088	95,088	109,328	14,240
Surveyor	28,562	-	-	-	-
GIS Coordinator/Tech III	75,146	60,000	60,000	67,120	7,120
Temporary/Part Time	-	105	30,497	25,000	(5,497)
Health Insurance	121,257	124,076	159,844	187,644	27,800
Social Security	52,538	41,824	51,334	59,534	8,200
State Pension	89,735	80,353	97,757	114,486	16,728
Workers Compensation	27,249	19,930	22,815	21,713	(1,103)
Longevity Pay	5,370	-	-	4,080	4,080
Life Insurance	426	394	468	516	48
Subtotal	994,290	835,751	1,031,371	1,191,967	160,596
CONTRACTUAL SERVICES					
Professional Development	\$ 4,859	\$ 364	\$ 3,500	\$ 5,500	\$ 2,000
Local Meeting Expense	396	-	-	-	-
Dues and Subscriptions	1,183	4,182	2,500	2,500	-
Professional Services	11,493	55,049	95,000	95,000	-
On Call Professional Survey Services	-	4,620	20,000	20,000	-
Licenses and Fees	-	83	-	-	-
Printing	-	63	-	-	-
Telecommunications	3,356	2,616	4,000	4,000	-
Maintenance	8,166	-	-	-	-
Computer Software/Maintenance	-	17,160	25,000	30,000	5,000
Copier Expenses	-	3,843	5,000	5,000	-
Subtotal	29,452	87,980	155,000	162,000	7,000
PARTS AND SUPPLIES					
Office Supplies	\$ 18,129	\$ 9,484	\$ 2,000	\$ 2,000	\$ -
Maintenance Supplies	-	-	2,000	2,000	-
Small Equipment (under \$5,000)	-	260	-	-	-
Subtotal	18,129	9,744	4,000	4,000	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 1,275	\$ 2,338	\$ 2,600	\$ 3,000	\$ 400
Subtotal	1,275	2,338	2,600	3,000	400
TOTAL	\$ 1,043,146	\$ 935,812	\$ 1,192,971	\$ 1,360,967	\$ 167,996

FINANCE DIVISION

Division 1901 Overview:

- Responsible for all accounting functions, financial reporting, coordination of external audit, payment processing, revenue collection, cash management, and investment of City funds.
- Writes and manages City grants as well as ensures compliance with all grant requirements; 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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 677,368	\$ 657,747	\$ 776,498	\$ 820,609	6%
Contractual Services	146,358	8,997	10,000	21,430	114%
Parts and Supplies	5,430	3,568	5,500	5,000	-9%
Total Expenditures	\$ 829,157	\$ 670,312	\$ 791,998	\$ 847,039	

Significant Changes for 2023:

- The Finance Division budget increased by \$55,041 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll changes consist of a \$9,880 salary adjustment plus benefits for the City Treasurer as a result of the Mayor's overall compensation plan for department directors.
- The professional development budget increased \$1,000 to reinstate a portion of the pre-COVID-19 levels for two (2) Certified Public Accountants to maintain their licensure by taking 40 hours each of continuing education credits required annually, and for other staff training needs. This line item has significantly decreased from \$10,000 before the Covid pandemic to just \$2,000 in this budget.
- Professional services expenses increased \$500 for the Adobe DocuSign subscription shared with the City Engineer's office. This saves time and alleviates costs associated with mailing contracts.
- Printing expenses increased \$400 due to inflationary increases in costs for the printing of Citywide letterhead, envelopes, check stock, and business cards for staff.
- The advertising budget increased \$400 for the legal advertising of City Treasurer initiated Requests for Proposals (RFP's).
- Computer software/maintenance expenses increased \$9,130 for ContractSafe contract management software used to track all City revenue contracts. Also included is a software used to calculate present lease values to maintain compliance with the Government Accounting Standards Board (GASB) Standard 87.
- The office supplies budget decreased \$500 due to staff working more electronically.

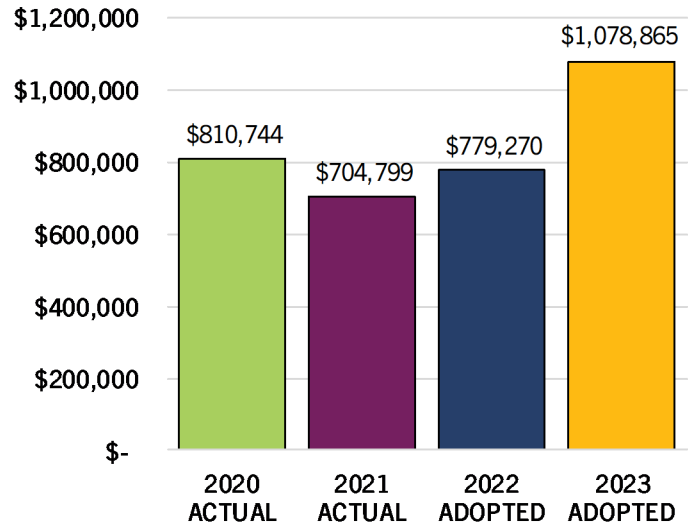
FINANCE DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
City Treasurer	\$ 107,016	\$ 107,016	\$ 107,000	\$ 120,000	\$ 13,000
Deputy City Treasurer	91,200	87,551	87,551	90,671	3,120
Accounting/Budget Analyst	58,510	60,000	60,000	63,120	3,120
Purchasing Manager	62,504	62,504	65,004	68,124	3,120
Manager of Community Development	10,196	-	-	-	-
Grants Manager	7,115	-	64,000	67,120	3,120
Payroll Accountant	49,092	49,092	49,092	52,212	3,120
Accounting Tech II	56,537	56,537	93,439	99,679	6,240
Accounting Tech I	35,132	34,672	-	-	-
Temporary/Part Time	6,098	-	3,000	3,000	-
Health Insurance	73,882	85,144	113,367	114,614	1,247
Social Security/Medicare	36,286	34,090	39,291	41,971	2,680
State Pension	64,788	64,581	76,914	82,314	5,401
Workers Compensation	16,415	16,231	17,463	15,307	(2,156)
Longevity Pay	2,263	-	-	2,100	2,100
Life Insurance	334	330	378	378	-
Subtotal	677,368	657,747	776,498	820,609	44,111
CONTRACTUAL SERVICES					
Professional Development	\$ 1,918	\$ 2,492	\$ 1,000	\$ 2,000	\$ 1,000
Dues and Subscriptions	660	1,032	500	500	-
Professional Services	140,309	559	4,500	5,000	500
Printing	-	584	-	400	400
Advertising	-	344	-	400	400
Maintenance	3,471	-	4,000	4,000	-
Computer Software/Maintenance	-	1,509	-	9,130	9,130
Copier Expenses	-	2,477	-	-	-
Subtotal	146,358	8,997	10,000	21,430	11,430
PARTS AND SUPPLIES					
Office Supplies	\$ 3,181	\$ 3,024	\$ 5,500	\$ 5,000	\$ (500)
Small Equipment (under \$5,000)	2,249	544	-	-	-
Subtotal	5,430	3,568	5,500	5,000	(500)
TOTAL	\$ 829,157	\$ 670,312	\$ 791,998	\$ 847,039	\$ 55,041

PLANNING AND 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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 771,000	\$ 668,073	\$ 727,850	\$ 800,645	10%
Contractual Services	25,625	28,031	45,020	220,820	390%
Parts and Supplies	13,503	8,592	5,700	6,700	18%
Intra City	616	104	700	700	0%
Miscellaneous	-	-	-	50,000	100%
Total Expenditures	\$ 810,744	\$ 704,799	\$ 779,270	\$ 1,078,865	

Significant Changes for 2023:

- The Planning and Development Division budget increased by \$299,594 from Fiscal Year 2022 to Fiscal Year 2023.
- Payroll changes include a \$11,880 annual salary adjustment plus benefits for the Planning & Development Director as a result of the Mayor's overall compensation plan for department directors.
- Hiring of a vacant Senior Planner position is proposed starting January 1, 2023 with a salary of \$35,500 for six months plus benefits. This position was frozen during the Fiscal Year 2021 budget cuts.
- Professional services expenses significantly increased by \$175,000 to carry out the City Council's goal to annex the 65 county pockets. This one-time expenditure is proposed to be paid by General Fund reserves.
- Attorney fee expenses increased \$650 as the result of a 10% percent increase in Board of Adjustment Attorney Fees.
- The telecommunications budget increased \$150 as a result of actual costs.
- The memorials and trophies budget increased \$1,000 to facilitate the purchase of the Historic Preservation Board's annual LeClerge, Jones, and Dubois awards, and the purchase of plaques recognizing the service of members completing their terms for the Planning and Development Boards and Commissions.
- A budget line item for the City's Core Waiver Fee Reimbursement in the amount of \$50,000 was added as a result of Governing Body approval during Fiscal Year 2022.

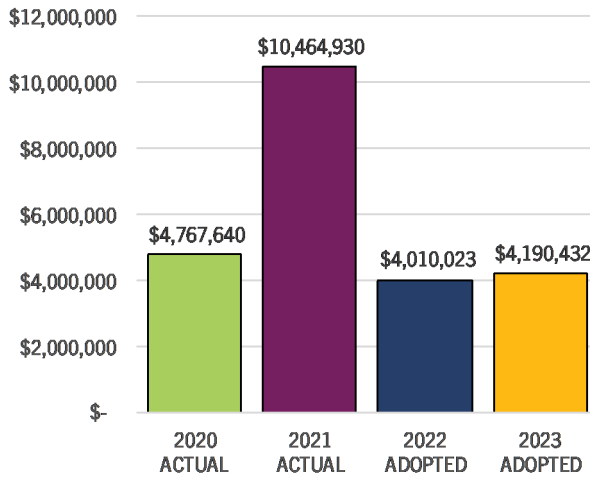
PLANNING AND DEVELOPMENT DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Planning and Development Director	\$ 105,000	\$ 105,000	\$ 105,000	\$ 120,000	\$ 15,000
Assistant Director of Development	71,532	71,532	27,577	-	(27,577)
Planner I	80,535	69,941	104,000	110,240	6,240
Senior Planner	53,840	-	-	35,500	35,500
Office Manager	-	-	29,375	25,060	(4,315)
Planner II	226,817	219,902	244,843	258,323	13,480
Health Insurance	99,359	84,372	90,731	114,948	24,217
Social Security/Medicare	40,167	34,624	37,655	40,325	2,670
State Pension	70,036	65,757	71,678	80,396	8,718
Workers Compensation	22,054	16,650	16,644	14,707	(1,938)
Longevity Pay	1,340	-	-	780	780
Life Insurance	320	295	347	366	19
Subtotal	771,000	668,073	727,850	800,645	72,794
CONTRACTUAL SERVICES					
Professional Development	\$ 4,066	\$ 3,954	\$ 5,000	\$ 5,000	\$ -
Local Meeting Expense	147	-	500	500	-
Dues and Subscriptions	2,745	2,092	3,000	3,000	-
Professional Services	916	293	5,000	180,000	175,000
Licenses and Fees	1,223	939	2,800	2,800	-
Attorney Fees	6,548	6,530	6,550	7,200	650
Printing	-	1,179	-	-	-
Advertising	3,926	5,050	5,000	5,000	-
Grant Match	5,497	2,228	2,000	2,000	-
Telecommunications	557	551	450	600	150
Computer Software/Maintenance	-	3,299	12,500	12,500	-
Copier Expenses	-	1,916	2,220	2,220	-
Subtotal	25,625	28,031	45,020	220,820	175,800
PARTS AND SUPPLIES					
Office Supplies	\$ 13,375	\$ 4,398	\$ 3,000	\$ 3,000	\$ -
Memorials and Trophies	-	-	-	1,000	1,000
Small Equipment (under \$5,000)	128	4,193	2,700	2,700	-
Subtotal	13,503	8,592	5,700	6,700	1,000
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 616	\$ 104	\$ 700	\$ 700	\$ -
Subtotal	616	104	700	700	-
MISCELLANEOUS					
Core Waiver Fee Reimbursement	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Subtotal	-	-	-	50,000	50,000
TOTAL	\$ 810,744	\$ 704,799	\$ 779,270	\$ 1,078,865	\$ 299,594

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.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 68,589	\$ 49,136	\$ 50,000	\$ 50,000	0%
Contractual Services	3,228,260	9,354,155	3,619,023	3,716,932	3%
Miscellaneous	1,470,790	1,061,639	341,000	423,500	24%
Total Expenditures	\$ 4,767,640	\$ 10,464,930	\$ 4,010,023	\$ 4,190,432	

Significant Changes for 2023:

- The Miscellaneous Division budget increased by \$180,409 from Fiscal Year 2022 to Fiscal Year 2023.
- Professional services increased \$2,000 due to the new contract price for the City's financial and compliance audit.
- Attorney's fees decreased \$8,000 based on a request from the City Attorney.
- Postage and freight increased \$2,000 to cover higher postage costs. First class postage increased from 55 cents to 58 cents in August of 2021 and will increase again to 60 cents in July of 2022.
- Telecommunications decreased \$42,000 as a result of the City's Fiscal Year 2022 SpyGlass telecommunications audit.
- Light, Fuel and Power increased \$11,000 due to higher natural gas costs.
- The City's contract for payroll outsourcing increased \$15,000 due to Paycom instituting an inflationary increase of 4.3%, and to cover a \$4,500 monthly fee for May-August 2022 to pay seasonal employees twice per month to help with recruitment and retainage.
- Loan and bond principal payment increased \$40,000 and interest expense decreased \$1,791 as a result of the parking garage bond payments due per the amortization schedule.
- The Wyoming Association of Risk Management (WARM) insurance premiums are estimated to increase \$79,700, which is a 7.5% adjustment for liability and 7.89% for property insurance.
- Election expenses decreased \$17,500 based on actual costs paid for the 2020 primary and general elections.
- Transfer to Transit increased \$100,000. This is an increase as Fiscal Years 2021 and 2022 did not require match due to receiving COVID Transit Funds.

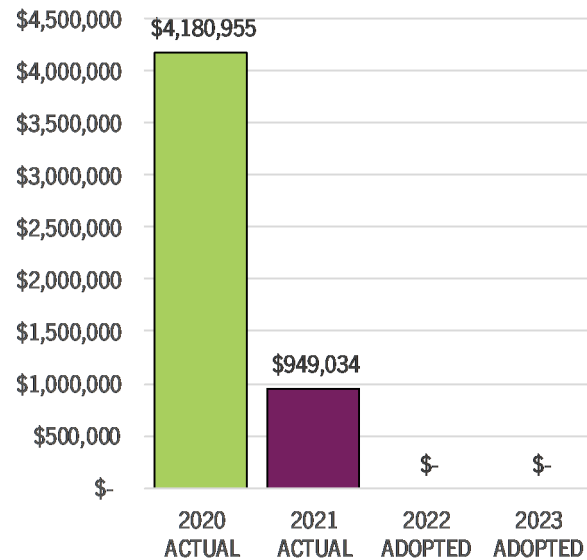
MISCELLANEOUS DIVISION

Miscellaneous	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Unemployment Compensation	\$ 68,589	\$ 49,136	\$ 50,000	\$ 50,000	\$ -
Subtotal	68,589	49,136	50,000	50,000	-
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 52,036	\$ 52,036	\$ 52,100	\$ 52,100	\$ -
Professional Services	195,035	163,082	192,000	194,000	2,000
Credit Card Charges	-	946	-	-	-
Attorney Fees	-	-	133,000	125,000	(8,000)
Postage and Freight	29,149	25,480	30,000	32,000	2,000
Telecommunications	178,203	171,841	180,000	138,000	(42,000)
Light, Fuel and Power	1,141,428	1,236,147	1,289,000	1,300,000	11,000
Payroll Outsourcing	-	170,525	195,000	210,000	15,000
Uncollectible Accounts	(19,300)	174,829	-	-	-
Loan and Bond Payment	500,000	6,405,000	560,000	600,000	40,000
Interest Expense	170,376	132,092	40,123	38,332	(1,791)
WARM Insurance Payments	981,334	822,179	947,800	1,027,500	79,700
Subtotal	3,228,260	9,354,155	3,619,023	3,716,932	97,909
MISCELLANEOUS					
Election Expense	\$ -	\$ 28,099	\$ 46,500	\$ 29,000	\$ (17,500)
General Discretionary	39,398	23,340	50,000	50,000	-
Transfer to Civic Center	120,000	895,000	120,000	120,000	-
Transfer to Ice and Events	80,000	-	80,000	80,000	-
Transfer to Other Funds	586,393	115,200	44,500	44,500	-
Transfer to Transit	645,000	-	-	100,000	100,000
Subtotal	1,470,790	1,061,639	341,000	423,500	82,500
TOTAL	\$ 4,767,640	\$ 10,464,930	\$ 4,010,023	\$ 4,190,432	\$ 180,409

SPECIAL PROJECTS DIVISION

Division 2113 Overview:

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



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Capital	\$ 4,180,955	\$ 949,034	\$ -	\$ -	0%
Total Expenditures	\$ 4,180,955	\$ 949,034	\$ -	\$ -	

Significant Changes for 2023:

- The Special Projects Division budget had no budget changes from Fiscal Year 2022 to Fiscal Year 2023.

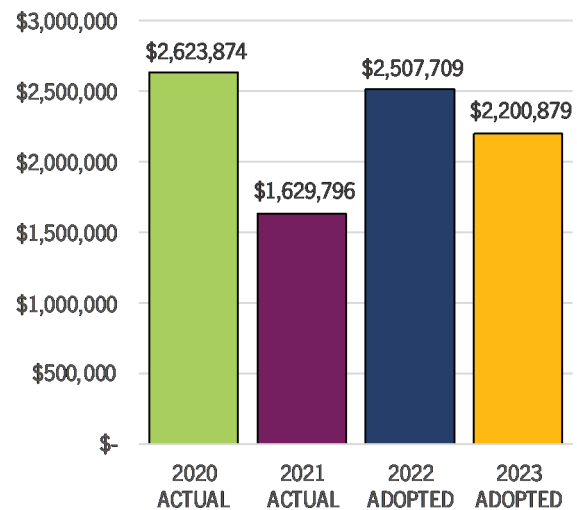
SPECIAL PROJECTS DIVISION

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CAPITAL					
Capital Improvement Expenses	\$ 118,309	\$ 756,498	\$ -	\$ -	\$ -
Municipal Court Bldg. 2nd Floor	4,020,000	-	-	-	-
Belvoir Ranch Planning	246	-	-	-	-
Graffiti Clean Up	16,895	4,694	-	-	-
Abandoned Building Fund	25,505	42,305	-	-	-
Depot Plaza Splash Pad	-	145,537	-	-	-
Subtotal	4,180,955	949,034	-	-	-
TOTAL	\$ 4,180,955	\$ 949,034	\$ -	\$ -	\$ -

COMMUNITY SUPPORT DIVISIONS

Divisions 2211, 2212, 2213 Overview:

- These Divisions accounts for all outside agency support provided by the General Fund of the City of Cheyenne.
- Outside agencies submit annual requests for funding to the Mayor.



	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
LEADS	\$ 49,825	\$ 39,860	\$ 50,000	\$ 75,000	50%
Animal Control	292,500	292,500	325,000	-	-100%
Emergency Management Agency	120,994	83,895	120,283	104,252	-13%
City/County Health Department	955,573	779,042	955,573	1,000,000	5%
County GIS Support	32,589	27,697	27,853	32,752	18%
Minimum Revenue Guarantee-Air	333,438	88,102	240,000	-	-100%
Alcohol Receiving Center	114,955	-	115,000	136,875	100%
Symphony Youth Concerts	6,500	5,200	6,500	6,500	0%
Downtown Develop Authority	290,000	-	250,000	250,000	100%
Laramie County Senior Service	50,000	25,000	50,000	50,000	0%
Animal Shelter	320,000	271,000	350,000	528,000	51%
Safe Harbor	17,500	17,500	17,500	17,500	0%
Arts Cheyenne	40,000	-	-	-	0%
Total Expenditures	\$ 2,623,874	\$ 1,629,796	\$ 2,507,709	\$ 2,200,879	

Significant Changes for 2023:

- The overall Economic and Community Support Division budget decreased by \$306,830 from Fiscal Year 2022 and 2023.
- LEADS support increased \$25,000.
- Animal Control decreased \$325,000 as a result of the City taking over these services in September 2021.
- Emergency Management Agency decreased \$16,031 due to actual expenses being lower.
- City/County Health Department increased \$44,427 due to higher inflationary costs.
- City/County GIS Support increased \$4,899 for the City's share to hire an intern.
- The Minimum Revenue Guarantee decreased \$240,000 as this expense will now be paid out of the 2021 6th penny ballot funds.
- Alcohol Receiving Center increased \$21,875 due to higher inflationary costs.
- The Animal Shelter increased \$178,000 as a result of the new contract with the City for providing animal sheltering services.

COMMUNITY SUPPORT DIVISIONS

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
Economic Development					
MISCELLANEOUS					
LEADS	\$ 49,825	\$ 39,860	\$ 50,000	\$ 75,000	\$ 25,000
Subtotal	49,825	39,860	50,000	75,000	25,000
City-County Support					
MISCELLANEOUS					
Animal Control	\$ 292,500	\$ 292,500	\$ 325,000	\$ -	\$ (325,000)
Emergency Management Agency	120,994	83,895	120,283	104,252	(16,031)
City/County Health Department	955,573	779,042	955,573	1,000,000	44,427
County GIS Support	32,589	27,697	27,853	32,752	4,899
Minimum Revenue Guarantee-Air	333,438	88,102	240,000	-	(240,000)
Subtotal	1,735,094	1,271,236	1,668,709	1,137,004	(531,705)
Community Services Support					
MISCELLANEOUS					
Alcohol Receiving Center	\$ 114,955	\$ -	\$ 115,000	\$ 136,875	\$ 21,875
Symphony Youth Concerts	6,500	5,200	6,500	6,500	-
Downtown Development Authority	290,000	-	250,000	250,000	-
Laramie County Senior Service	50,000	25,000	50,000	50,000	-
Animal Shelter	320,000	271,000	350,000	528,000	178,000
Safe Harbor Child Center	17,500	17,500	17,500	17,500	-
Arts Cheyenne	40,000	-	-	-	-
Subtotal	838,955	318,700	789,000	988,875	199,875
TOTAL	\$ 2,623,874	\$ 1,629,796	\$ 2,507,709	\$ 2,200,879	\$ (306,830)

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SPECIAL REVENUE FUNDS



WEED AND PEST FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
INTERGOVERNMENTAL REVENUE					
Weed & Pest Subsidy	\$ 499,629	\$ 526,406	\$ 499,629	\$ 515,059	\$ 15,430
Special Equipment Subsidy	60,000	60,000	60,000	60,000	-
Subtotal	559,629	586,406	559,629	575,059	15,430
INTEREST					
Interest	\$ 225	\$ 812	\$ 500	\$ 800	\$ 300
Change in Fair Market Value	-	985	-	-	-
Subtotal	225	1,797	500	800	300
MISCELLANEOUS					
Miscellaneous	\$ 1,985	\$ -	\$ -	\$ -	\$ -
Subtotal	1,985	-	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 13,145	\$ 79,224	\$ 66,079
Subtotal	-	-	13,145	79,224	66,079
TOTAL REVENUE	\$ 561,839	\$ 588,203	\$ 573,274	\$ 655,083	\$ 81,809

WEED AND PEST FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
WEED & PEST					
PAYROLL					
Director of Weed & Pest	\$ 78,606	\$ 75,184	\$ 65,000	\$ 68,120	\$ 3,120
Office Manager	53,000	53,000	55,080	56,120	1,040
Weed and Pest Technician	-	-	-	47,000	47,000
Temporary/Part Time	-	-	-	38,000	38,000
Overtime	-	201	-	500	500
Health Insurance	26,986	27,163	45,845	55,224	9,379
Social Security/Medicare	9,971	9,569	8,695	15,559	6,865
State Pension	19,550	16,100	17,556	25,266	7,711
Workers Compensation	3,865	4,569	3,864	5,675	1,810
Longevity Pay	2,160	-	-	1,080	1,080
Life Insurance	95	83	96	138	42
Subtotal	194,233	185,867	196,136	312,683	116,547
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Local Meeting Expense	-	-	500	500	-
Dues and Subscriptions	-	-	100	100	-
Professional Services	290,312	245,061	232,533	140,000	(92,533)
Printing	-	42	-	2,000	2,000
Advertising	-	-	-	500	500
Postage and Freight	-	1	25	2,500	2,475
Insurance	-	4,006	6,100	6,000	(100)
Telecommunications	1,543	1,917	3,000	2,000	(1,000)
Light, Fuel and Power	3,665	5,676	5,200	6,000	800
Maintenance	244	368	1,000	2,000	1,000
Subtotal	295,764	257,070	249,458	162,600	(86,858)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,951	\$ 2,433	\$ 5,000	\$ 8,000	\$ 3,000
Food and Medical Supplies	-	-	-	1,000	1,000
Maintenance Supplies	2,906	9,473	15,000	10,000	(5,000)
Small Equipment (under \$5,000)	-	2,657	1,000	5,000	4,000
Subtotal	5,858	14,563	21,000	24,000	3,000
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000
Subtotal	-	-	-	45,000	45,000
INTRA CITY					
Cost Allocation	\$ 15,845	\$ 14,205	\$ 13,240	\$ 13,300	\$ 60
Fleet Fuel, Labor, and Parts Inventory	1,617	3,955	900	5,000	4,100
Subtotal	17,462	18,160	14,140	18,300	4,160
MISCELLANEOUS					
Transfer to Other Funds	\$ 3,397	\$ -	\$ -	\$ -	\$ -
Subtotal	3,397	-	-	-	-
Total Division 1702	\$ 516,714	\$ 475,660	\$ 480,734	\$ 562,583	\$ 81,849

WEED AND PEST FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
SPECIAL EQUIPMENT					
CONTRACTUAL SERVICES					
Professional Services	\$ 48,330	\$ 40,078	\$ 60,000	\$ 60,000	\$ -
Subtotal	48,330	40,078	60,000	60,000	-
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 353	\$ 88	\$ 30,000	\$ 30,000	\$ -
Subtotal	353	88	30,000	30,000	-
INTRA CITY					
Cost Allocation	\$ -	\$ -	\$ 2,540	\$ 2,500	\$ (40)
Subtotal	-	-	2,540	2,500	(40)
Total Division 1703	\$ 48,683	\$ 40,166	\$ 92,540	\$ 92,500	\$ (40)
TOTAL EXPENDITURES	\$ 565,397	\$ 515,826	\$ 573,274	\$ 655,083	\$ 81,809

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 194,233	\$ 185,867	\$ 196,136	\$ 312,683	59%
Contractual Services	344,095	297,148	309,458	222,600	-28%
Parts and Supplies	6,210	14,651	51,000	54,000	6%
Capital	-	-	-	45,000	100%
Intra City	17,462	18,160	16,680	20,800	25%
Miscellaneous	3,397	-	-	-	0%
Total Expenditures	\$ 565,397	\$ 515,826	\$ 573,274	\$ 655,083	

YOUTH ALTERNATIVES GRANT FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
INTERGOVERNMENTAL REVENUE					
County Subsidy	\$ 69,000	\$ 69,000	\$ -	\$ 75,000	\$ 75,000
Subtotal	69,000	69,000	-	75,000	75,000
INTEREST					
Interest	\$ 4,901	\$ 1,108	\$ 2,000	\$ 1,500	\$ (500)
Change in Fair Market Value	1,800	(1,136)	-	-	-
Subtotal	6,701	(28)	2,000	1,500	(500)
MISCELLANEOUS					
Miscellaneous Donations	\$ -	\$ 24,044	\$ -	\$ -	\$ -
Magic of Giving	12,950	17,285	12,000	12,000	-
Miscellaneous	631	244	100	100	-
Subtotal	13,581	41,573	12,100	12,100	-
GRANTS					
State Grants	\$ 36,000	\$ 50,026	\$ 35,772	\$ 58,272	\$ 22,500
LCSD Grants	175,542	175,542	175,542	175,542	-
United Way	-	46,875	47,000	47,000	-
Miscellaneous Grants	25,180	17,723	20,067	20,067	-
Federal Youth Alternatives Grants	185,385	454,636	494,375	218,000	(276,375)
Federal Grants	-	-	-	318,375	318,375
Subtotal	422,108	744,803	772,756	837,256	64,500
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 96,030	\$ 11,636	\$ (84,394)
Subtotal	-	-	96,030	11,636	(84,394)
TOTAL	\$ 511,390	\$ 855,348	\$ 882,886	\$ 937,492	\$ 54,606

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
YOUTH ALTERNATIVES					
CONTRACTUAL SERVICES					
Professional Services	\$ 399	\$ -	\$ 2,000	\$ 2,000	\$ -
Postage and Freight	-	4	50	50	-
Events and Activities	-	-	500	500	-
Maintenance	90	-	1,000	1,000	-
Computer Software/Maintenance	-	800	1,680	1,680	-
Subtotal	489	804	5,230	5,230	-
PARTS AND SUPPLIES					
Office Supplies	\$ 420	\$ -	\$ 500	\$ 500	\$ -
Food and Medical Supplies	38	28	500	500	-
Subtotal	458	28	1,000	1,000	-
INTRA CITY					
Cost Allocation	\$ 512	\$ 413	\$ 760	\$ 800	\$ 40
Fleet Fuel, Labor, and Parts Inventory	196	2,102	700	3,000	2,300
Subtotal	707	2,515	1,460	3,800	2,340
MISCELLANEOUS					
Magic of Giving	\$ 15,526	\$ 11,763	\$ 20,000	\$ 20,000	\$ -
Carryover to Reserves	-	-	-	109,741	109,741
Subtotal	15,526	11,763	20,000	129,741	109,741
Total Division 1221	\$ 17,180	\$ 15,109	\$ 27,690	\$ 139,771	\$ 112,081

LARAMIE CO. SCHOOL DISTRICT

PAYROLL					
Counselor III	\$ 38,469	\$ 42,250	\$ 43,517	\$ 45,120	\$ 1,603
Secretary	34,814	20,460	31,200	35,000	3,800
Temporary/Part Time	10,995	13,879	35,880	20,800	(15,080)
Health Insurance	14,868	9,625	9,773	9,820	47
Social Security/Medicare	6,384	5,784	8,382	7,605	(777)
State Pension	9,503	8,855	10,924	11,714	790
Workers Compensation	3,470	2,787	3,725	2,774	(952)
Longevity Pay	780	-	-	-	-
Life Insurance	83	74	90	90	-
Subtotal	119,365	103,714	143,491	132,922	(10,569)
CONTRACTUAL SERVICES					
Professional Development	\$ 282	\$ -	\$ 1,500	\$ 1,500	\$ -
Professional Services	-	-	1,000	4,000	3,000
Postage and Freight	-	1	100	100	-
Events and Activities	-	-	1,000	1,000	-
Copier Expenses	-	-	-	15	15
Subtotal	282	1	3,600	6,615	3,015

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
LARAMIE CO. SCHOOL DISTRICT					
PARTS AND SUPPLIES					
Office Supplies	\$ 250	\$ -	\$ 250	\$ 500	\$ 250
Food and Medical Supplies	-	-	200	200	-
Subtotal	250	-	450	700	250
INTRA CITY					
Cost Allocation	\$ 3,553	\$ 2,952	\$ 4,100	\$ 3,900	\$ (200)
Fleet Fuel, Labor, and Parts Inventory	-	44	-	-	-
Subtotal	3,553	2,996	4,100	3,900	(200)
MISCELLANEOUS					
Transfer to Other Funds	\$ 2,925	\$ -	\$ -	\$ -	\$ -
Subtotal	2,925	-	-	-	-
Total Division 1223	\$ 126,375	\$ 106,711	\$ 151,641	\$ 144,137	\$ (7,504)

LARAMIE CO. JUVENILE SERVICES

PAYROLL					
Counselor III	\$ 43,850	\$ 44,683	\$ 44,683	\$ 47,803	\$ 3,120
Health Insurance	23,524	25,650	25,651	25,686	35
Social Security/Medicare	3,086	3,141	3,132	3,430	298
State Pension	5,972	6,309	6,533	7,103	570
Workers Compensation	1,840	1,472	1,392	1,251	(141)
Longevity	-	-	-	780	780
Life Insurance	48	48	48	48	-
Subtotal	78,319	81,303	81,439	86,101	4,662
INTRA CITY					
Cost Allocation	\$ 2,319	\$ 2,308	\$ 2,370	\$ 2,500	\$ 130
Subtotal	2,319	2,308	2,370	2,500	130
MISCELLANEOUS					
Transfer to Other Funds	\$ 1,699	\$ -	\$ -	\$ -	\$ -
Subtotal	1,699	-	-	-	-
Total Division 1227	\$ 82,337	\$ 83,611	\$ 83,809	\$ 88,601	\$ 4,792

PREVENTION

PAYROLL					
Temporary/Part Time	\$ 23,540	\$ 22,181	\$ 23,400	\$ 25,800	\$ 2,400
Social Security	1,842	1,697	1,790	1,974	184
Workers Compensation	1,096	799	796	720	(76)
Subtotal	26,477	24,676	25,986	28,494	2,508

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PREVENTION (continued)					
CONTRACTUAL SERVICES					
Postage and Freight	\$ -	\$ 14	\$ 100	\$ 100	\$ -
Subtotal	-	14	100	100	-
PARTS AND SUPPLIES					
Office Supplies	\$ 18	\$ -	\$ 100	\$ 477	\$ 377
Subtotal	18	-	100	477	377
INTRA CITY					
Cost Allocation	\$ 767	\$ 729	\$ 740	\$ 800	\$ 60
Subtotal	767	729	740	800	60
MISCELLANEOUS					
Small Grant Assistance	\$ -	\$ 1,000	\$ -	\$ -	\$ -
Subtotal	-	1,000	-	-	-
Total Division 1228	\$ 27,263	\$ 26,419	\$ 26,926	\$ 29,871	\$ 2,945

21ST CENTURY COHORT 11

PAYROLL

Operations Manager	\$ 19,951	\$ -	\$ -	\$ -	\$ -
Prevention Coordinator	-	15,534	-	-	-
Site Manager	6,517	26,519	-	-	-
Temporary/Part Time	27,074	10,231	-	-	-
Health Insurance	4,284	3,844	-	-	-
Social Security/Medicare	4,182	3,971	-	-	-
State Pension	3,520	5,938	-	-	-
Workers Compensation	1,603	1,425	-	-	-
Life Insurance	28	47	-	-	-
Unemployment Compensation	1	-	-	-	-
Subtotal	67,159	67,511	-	-	-

CONTRACTUAL SERVICES

Professional Development	\$ 3,538	\$ 885	\$ -	\$ -	\$ -
Professional Services	857	(117)	-	-	-
Events and Activities	726	5,940	-	-	-
Telecommunications	941	560	-	-	-
Computer Software/Maintenance	-	6,077	-	-	-
Subtotal	6,062	13,344	-	-	-

PARTS AND SUPPLIES

Office Supplies	\$ 21,315	\$ 2,420	\$ -	\$ -	\$ -
Food and Medical Supplies	1,463	122	-	-	-
Clothing	-	697	-	-	-
Small Equipment (under \$5,000)	-	9,749	-	-	-
Subtotal	22,778	12,987	-	-	-

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
21ST CENTURY COHORT 11 (cont'd)					
INTRA CITY					
Cost Allocation	\$ 2,797	\$ 2,681	\$ -	\$ -	\$ -
Fleet Fuel, Labor, and Parts Inventory	352	-	-	-	-
Subtotal	3,149	2,681	-	-	-
MISCELLANEOUS					
Transfer to Other Funds	\$ 381	\$ -	\$ -	\$ -	\$ -
Subtotal	381	-	-	-	-
Total Division 1229	\$ 99,530	\$ 96,523	\$ -	\$ -	\$ -

21ST CENTURY COHORT 12

PAYROLL					
Operations Manager	\$ 19,951	\$ -	\$ -	\$ -	\$ -
Prevention Coordinator	-	25,891	41,425	44,545	3,120
Site Manager	-	40,576	70,719	38,480	(32,239)
Temporary/Part Time	26,134	16,376	40,000	40,000	-
Health Insurance	4,279	6,327	10,253	1,007	(9,246)
Social Security/Medicare	3,627	6,289	11,559	9,408	(2,151)
State Pension	2,717	9,385	16,395	12,138	(4,257)
Workers Compensation	1,272	2,827	5,137	3,431	(1,706)
Life Insurance	21	77	132	90	(42)
Subtotal	58,001	107,747	195,620	149,099	(46,521)

CONTRACTUAL SERVICES

Professional Development	\$ 914	\$ 774	\$ 500	\$ 1,000	\$ 500
Professional Services	248	(117)	250	-	(250)
Background Checks	-	64	200	200	-
Events and Activities	64	1,034	250	1,500	1,250
Telecommunications	941	1,107	1,640	1,620	(20)
Computer Software/Maintenance	-	300	720	2,000	1,280
Copier Expenses	-	-	-	10	10
Subtotal	2,166	3,161	3,560	6,330	2,770

PARTS AND SUPPLIES

Office Supplies	\$ 19,504	\$ 813	\$ 3,000	\$ 1,259	\$ (1,741)
Food and Medical Supplies	104	214	150	150	-
Subtotal	19,609	1,027	3,150	1,409	(1,741)

INTRA CITY

Cost Allocation	\$ 2,330	\$ 3,146	\$ 5,770	\$ 4,500	\$ (1,270)
Fleet Fuel, Labor, and Parts Inventory	278	-	1,400	2,000	600
Subtotal	2,608	3,146	7,170	6,500	(670)

MISCELLANEOUS

Transfer to Other Funds	\$ 381	\$ -	\$ -	\$ -	\$ -
Subtotal	381	-	-	-	-

Total Division 1242	\$ 82,766	\$ 115,081	\$ 209,500	\$ 163,338	\$ (46,162)
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YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
FOSTER GRANDPARENT PROGRAM					
PAYROLL					
Assistant Program Coordinator	\$ -	\$ 27,744	\$ 40,000	\$ 41,565	\$ 1,565
Program Coordinator	2,670	57,858	59,015	55,620	(3,395)
Health Insurance	-	33,659	40,390	18,680	(21,710)
Social Security/Medicare	204	6,206	7,164	7,278	114
State Pension	364	12,087	14,476	14,208	(268)
Workers Compensation	122	3,015	3,184	2,654	(530)
Mileage Allowance	-	862	1,500	1,215	(285)
Life Insurance	-	75	82	96	14
Subtotal	3,360	141,506	165,811	141,317	(24,494)
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 3,900	\$ 3,900	\$ -
Dues and Subscriptions	-	300	500	850	350
Professional Services	50	(50)	-	-	-
Background Checks	8	1,516	2,139	1,225	(914)
Physical Examinations	-	4,022	6,860	4,200	(2,660)
Printing	-	605	-	1,000	1,000
Postage and Freight	-	585	660	700	40
Insurance	-	213	254	265	11
Events and Activities	-	158	1,000	1,000	-
Telecommunications	-	4,657	1,200	4,800	3,600
Computer Software/Maintenance	-	280	480	480	-
Copier Expenses	-	-	-	10	10
Subtotal	57	12,285	16,993	18,430	1,437
MISCELLANEOUS					
Volunteer Travel	\$ -	\$ 5,756	\$ 38,250	\$ 35,418	\$ (2,832)
Volunteer Stipends	-	107,481	135,583	153,468	17,885
Volunteer Recruitment	-	-	3,875	3,500	(375)
Subtotal	-	113,236	177,708	192,386	14,678
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 2,202	\$ 2,500	\$ 2,990	\$ 490
Food and Medical Supplies	-	12,304	13,944	3,528	(10,416)
Clothing	-	1,466	1,464	3,675	2,211
Memorials and Trophies	-	1,902	4,900	6,125	1,225
Small Equipment (under \$5,000)	-	7,570	-	3,024	3,024
Subtotal	-	25,444	22,808	19,342	(3,466)
INTRA CITY					
Cost Allocation	\$ 96	\$ -	\$ -	\$ -	\$ -
Fleet Fuel, Labor, and Parts Inventory	-	-	-	300	300
Subtotal	96	-	-	300	300
Total Division 1243	\$ 3,513	\$ 292,472	\$ 383,320	\$ 371,775	\$ (11,545)
TOTAL	\$ 438,962	\$ 735,926	\$ 882,886	\$ 937,492	\$ 54,606

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 352,683	\$ 526,457	\$ 612,347	\$ 537,932	-12%
Contractual Services	9,056	29,610	29,483	36,705	24%
Parts and Supplies	43,113	39,485	27,508	22,928	-17%
Intra City	13,200	14,374	15,840	17,800	12%
Miscellaneous	20,912	126,000	197,708	322,127	63%
Total Expenditures	\$ 438,962	\$ 735,926	\$ 882,886	\$ 937,492	

RECREATION FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CHARGES FOR SERVICES					
Recreation-Scholarship Donations	\$ -	\$ 625	\$ -	\$ -	\$ -
Recreation-Basketball Adult	10,440	6,175	10,500	5,700	(4,800)
Recreation-Volleyball Adult	31,361	21,600	36,000	31,500	(4,500)
Recreation-Basketball	31,504	29,566	44,800	54,000	9,200
Recreation-Volleyball	8,420	4,075	3,600	9,600	6,000
Recreation-Softball Revenue	74,327	124,817	127,500	127,500	-
Recreation-Batting Cages	3,249	4,240	8,000	5,000	(3,000)
Recreation-Player Fees	10,982	90,308	70,000	85,000	15,000
Recreation-Tour de Prairie	-	1,370	-	-	-
Recreation-Child Care Programs	488,723	643,771	677,000	355,320	(321,680)
Other Youth Programs	900	6,579	5,000	6,600	1,600
Recreation-Other Rec Programs	38,307	29,001	46,500	39,200	(7,300)
Recreation-Youth Tackle Football	16,245	39,654	28,000	34,000	6,000
Recreation-Gymnastics	94,412	164,609	150,000	210,000	60,000
Superday-Sponsors	1,400	39,085	40,000	40,000	-
Superday-Fun 5K Walk/Registrations	401	1,104	2,000	2,000	-
Superday-Tour Registrations	-	800	1,600	1,500	(100)
Superday-Vendors	-	11,200	6,500	11,000	4,500
Superday-Food Vendors	-	3,623	4,000	3,500	(500)
Superday-Chalk Art Festival	40	180	200	200	-
Superday-Kidzone	-	13,443	3,000	12,000	9,000
Botanic Gardens-Gift Shop	31,784	43,080	-	35,000	35,000
Botanic Gardens-Classes/Programs	11,421	5,344	-	5,000	5,000
Superday-Parking	-	-	3,000	-	(3,000)
Superday-Volleyball Tournament	-	550	-	-	-
Recreation-Summer Rec Camp	-	22,596	-	329,745	329,745
Aquatics-Credit Card Fees	-	2,303	7,000	2,000	(5,000)
Aquatics-Party Rentals	-	8,376	10,000	10,000	-
Aquatics-Aqua Ex	-	260	1,600	1,000	(600)
Aquatics-Training and Supplies	-	4,171	8,300	5,000	(3,300)
Aquatics-Merchandise	6,748	4,680	10,000	5,000	(5,000)
Concessions	16,956	43,762	-	75,000	75,000
Recreation-Birthday Parties	592	11,784	16,000	23,550	7,550
Recreation-Merchandise	(31)	-	-	-	-
Botanic Gardens Rental Revenue	207,405	39,173	-	35,000	35,000
Aquatics-Rentals	1,306	(262)	-	-	-
Botanic Gardens-Advertising Fees	540	(500)	-	-	-
Depot Plaza-Advertising Fees	-	3,000	-	3,000	3,000
Aquatics-Events and Activities	-	100	9,400	5,000	(4,400)
Miscellaneous Donations	-	40,863	-	45,000	45,000
Subtotal	1,087,431	1,465,101	1,329,500	1,612,915	283,415
INTEREST					
Interest	\$ 300	\$ 798	\$ 500	\$ 500	\$ -
Change in Fair Market Value	-	1,181	-	-	-
Subtotal	300	1,979	500	500	-

RECREATION FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
MISCELLANEOUS					
Programs and Facilities-Photo Contest	\$ -	\$ 916	\$ -	\$ 1,000	\$ 1,000
Recreation - Child Care Vending	2,956	892	2,000	2,000	-
Botanic Gardens-Misc. Donations	32,814	4,938	-	2,500	2,500
Depot Plaza-Special Events	2,947	21,332	-	30,000	30,000
Miscellaneous	(416)	(133)	-	-	-
Subtotal	38,299	27,946	2,000	35,500	33,500
GRANTS					
Aquatics Revenue	\$ 1,367	\$ -	\$ -	\$ -	\$ -
Subtotal	1,367	-	-	-	-
INTRACITY					
Depot Events General Fund Transfer	\$ 163,941	\$ -	\$ 44,500	\$ 44,500	\$ -
Transfers from General Fund	-	35,200	-	-	-
Subtotal	163,941	35,200	44,500	44,500	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 101,447	\$ 24,915	\$ (76,532)
Subtotal	-	-	101,447	24,915	(76,532)
TOTAL	\$ 1,291,339	\$ 1,530,226	\$ 1,477,947	\$ 1,718,330	\$ 240,383

RECREATION FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PROGRAMS & FACILITIES					
CONTRACTUAL SERVICES					
Postage and Freight	\$ -	\$ 11	\$ -	\$ 100	\$ 100
Events and Activities	-	22	-	1,000	1,000
Subtotal	-	33	-	1,100	1,100
INTRA CITY					
Cost Allocation	\$ -	\$ 2	\$ -	\$ 30	\$ 30
Subtotal	-	2	-	30	30
Total Division 1712	\$ -	\$ 35	\$ -	\$ 1,130	\$ 1,130

AQUATICS

CONTRACTUAL SERVICES					
Credit Card Charges	\$ 9,741	\$ 3,580	\$ -	\$ 4,000	\$ 4,000
Advertising	-	105	-	200	200
Events and Activities	6,936	472	8,200	2,000	(6,200)
Subtotal	16,676	4,158	8,200	6,200	(2,000)

PARTS AND SUPPLIES

Aqua Ex Equipment and Supplies	\$ -	\$ 1,607	\$ 1,600	\$ 1,500	\$ (100)
Aquatic Training and Supplies	4,357	2,392	7,100	6,000	(1,100)
Subtotal	4,357	3,999	8,700	7,500	(1,200)

COST OF GOODS SOLD

Merchandise Expense	\$ -	\$ 5,150	\$ 8,500	\$ 3,000	\$ (5,500)
Subtotal	-	5,150	8,500	3,000	(5,500)

INTRA CITY

Cost Allocation	\$ 610	\$ 373	\$ 1,480	\$ 300	\$ (1,180)
Subtotal	610	373	1,480	300	(1,180)

Total Division 1721

\$ 21,644	\$ 13,680	\$ 26,880	\$ 17,000	\$ (9,880)
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PLAYER'S FEES

CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ 96,000	\$ 5,000	\$ 5,000	\$ -
Postage and Freight	-	34	-	-	-
Maintenance	47,792	10,577	25,000	35,000	10,000
Subtotal	47,792	106,611	30,000	40,000	10,000

PARTS AND SUPPLIES

Maintenance Supplies	\$ 25,583	\$ 38,730	\$ 30,000	\$ 30,000	\$ -
Subtotal	25,583	38,730	30,000	30,000	-

CAPITAL

Equipment (over \$5,000)	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
Subtotal	-	-	5,000	5,000	-

RECREATION FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PLAYER'S FEES (continued)					
INTRA CITY					
Cost Allocation	\$ 2,128	\$ 4,101	\$ 1,830	\$ 2,100	\$ 270
Subtotal	2,128	4,101	1,830	2,100	270
Total Division 1722	\$ 75,503	\$ 149,441	\$ 66,830	\$ 77,100	\$ 10,270

YOUTH TACKLE FOOTBALL

PAYROLL					
Miscellaneous Supervisor	\$ 336	\$ 708	\$ 1,285	\$ 1,700	\$ 415
Social Security/Medicare	26	54	98	130	32
Workers Compensation	15	22	44	47	4
Subtotal	377	784	1,427	1,877	450

CONTRACTUAL SERVICES

Professional Services	\$ 4,370	\$ 5,815	\$ 6,500	\$ 7,500	\$ 1,000
Advertising	-	-	1,000	1,000	-
Subtotal	4,370	5,815	7,500	8,500	1,000

PARTS AND SUPPLIES

Office Supplies	\$ 17	\$ -	\$ 250	\$ 250	\$ -
Food and Medical Supplies	-	-	500	500	-
Maintenance Supplies	-	-	2,500	2,500	-
Recreation Supplies	1,764	-	2,200	4,500	2,300
Clothing	262	-	1,500	1,500	-
Memorials and Trophies	588	770	2,000	2,000	-
Subtotal	2,632	770	8,950	11,250	2,300

CAPITAL

Equipment (over \$5,000)	\$ 5,035	\$ 7,892	\$ 8,000	\$ 12,000	\$ 4,000
Subtotal	5,035	7,892	8,000	12,000	4,000

INTRA CITY

Cost Allocation	\$ 359	\$ 430	\$ 730	\$ 900	\$ 170
Subtotal	359	430	730	900	170

Total Division 1723	\$ 12,773	\$ 15,691	\$ 26,607	\$ 34,527	\$ 7,920
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DEPOT PLAZA EVENTS

CONTRACTUAL SERVICES					
Advertising	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Events and Activities	7,951	29,120	75,000	100,000	25,000
Depot Maintenance	(3,000)	-	-	-	-
Subtotal	4,951	29,120	75,000	110,000	35,000

RECREATION FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
DEPOT PLAZA EVENTS (continued)					
INTRA CITY					
Cost Allocation	\$ 1,524	\$ 820	\$ 2,120	\$ 2,100	\$ (20)
Subtotal	1,524	820	2,120	2,100	(20)
Total Division 1729	\$ 6,475	\$ 29,940	\$ 77,120	\$ 112,100	\$ 34,980

RECREATION

PAYROLL

Recreation Sports Programmer	\$ -	\$ 13,618	\$ 13,606	\$ 14,529	\$ 923
Miscellaneous Supervisor	2,262	522	3,640	2,500	(1,140)
Playground Staff	153	-	-	-	-
Basketball Supervisor	3,529	7,790	3,500	4,200	700
Volleyball Supervisor	4,559	2,133	6,700	6,700	-
Neighborhood Facility Supervisor	-	40	-	-	-
Field Supervisor	140	-	-	-	-
Birthday Party Staff	9,958	5,017	8,000	7,200	(800)
Overtime	672	722	-	-	-
Health Insurance	13,282	17,491	2,749	2,756	7
Social Security/Medicare	1,235	8,833	2,589	2,565	(24)
State Pension	219	8,100	1,989	2,124	135
Workers Compensation	1,172	4,191	1,151	935	(215)
Longevity	780	-	-	-	-
Life Insurance	42	57	12	12	(0)
Unemployment Compensation	1,080	1,501	-	-	-
Subtotal	39,083	70,014	43,935	43,521	(415)

CONTRACTUAL SERVICES

Professional Development	\$ (242)	\$ -	\$ 1,000	\$ 1,000	\$ -
Professional Services	69,845	32,275	57,000	70,000	13,000
Licenses and Fees	954	225	1,000	-	(1,000)
Credit Card Charges	11,744	20,707	2,500	8,000	5,500
Advertising	147	1,083	1,000	4,000	3,000
Postage and Freight	-	224	1,000	300	(700)
Events and Activities	9,608	1,685	5,000	2,500	(2,500)
Telecommunications	520	210	1,000	1,000	-
Rental	380	3,660	100	100	-
Maintenance	1,807	-	2,000	2,000	-
Subtotal	94,762	60,069	71,600	88,900	17,300

PARTS AND SUPPLIES

Office Supplies	\$ 718	\$ -	\$ 800	\$ 800	\$ -
Food and Medical Supplies	152	222	1,500	500	(1,000)
Maintenance Supplies	401	161	5,000	2,500	(2,500)
Recreation Supplies	11,953	9,409	20,000	20,000	-
Clothing	1,653	980	2,000	1,500	(500)
Supplies - Outdoor Recreation Program	162	-	2,500	3,000	500
Memorials and Trophies	5,553	1,459	9,600	4,500	(5,100)
Subtotal	20,591	12,231	41,400	32,800	(8,600)

RECREATION FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
RECREATION (continued)					
INTRA CITY					
Cost Allocation	\$ 7,893	\$ 5,933	\$ 4,430	\$ 4,700	\$ 270
Carryover from Reserves	(9,828)	-	-	-	-
Subtotal	(1,935)	5,933	4,430	4,700	270
MISCELLANEOUS					
Transfer to Other Funds	\$ 164,702	\$ (9)	\$ -	\$ -	\$ -
Subtotal	164,702	(9)	-	-	-
Total Division 1730	\$ 317,203	\$ 148,237	\$ 161,365	\$ 169,921	\$ 8,555

CHILD CARE PROGRAMS

PAYROLL					
Recreation Programmer I	\$ 57,230	\$ 50,864	\$ 57,972	\$ 61,092	\$ 3,120
Child Care Specialist	79,506	72,577	80,042	86,279	6,237
Playground Staff	173,931	132,123	215,000	280,000	65,000
Overtime	7,543	318	10,000	19,000	9,000
Health Insurance	17,414	15,895	18,997	9,744	(9,253)
Social Security/Medicare	25,579	21,974	27,617	34,277	6,660
State Pension	19,386	19,406	20,178	24,718	4,541
Workers Compensation	13,857	10,396	12,274	12,501	227
Longevity Pay	1,680	-	-	2,700	2,700
Life Insurance	132	125	132	132	-
Unemployment Compensation	677	64	-	-	-
Subtotal	396,934	323,741	442,212	530,444	88,232

CONTRACTUAL SERVICES

Professional Development	\$ 434	\$ -	\$ 2,500	\$ 2,500	\$ -
Professional Services	135	-	1,500	1,500	-
Licenses and Fees	849	150	1,500	1,500	-
Credit Card Charges	-	8,403	6,000	9,000	3,000
Advertising	-	-	1,000	500	(500)
Postage and Freight	-	2	1,000	200	(800)
Events and Activities	22,543	17,790	36,000	40,000	4,000
Telecommunications	411	99	850	100	(750)
Rental	28,301	2,039	35,000	35,000	-
Maintenance	-	-	-	1,500	1,500
Subtotal	52,672	28,482	85,350	91,800	6,450

PARTS AND SUPPLIES

Office Supplies	\$ 849	\$ 326	\$ 750	\$ 750	\$ -
Food and Medical Supplies	20,236	11,888	22,178	24,000	1,822
Maintenance Supplies	149	138	700	700	-
Recreation Supplies	2,420	2,005	10,500	10,500	-
Clothing	2,599	2,689	5,000	5,000	-
Subtotal	26,252	17,045	39,128	40,950	1,822

RECREATION FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CHILD CARE PROGRAMS (continued)					
COST OF GOOD SOLD					
Vending Machine Expense	\$ -	\$ 886	\$ 2,000	\$ 2,000	\$ -
Subtotal	-	886	2,000	2,000	-
INTRA CITY					
Cost Allocation	\$ 15,990	\$ 11,936	\$ 17,130	\$ 19,500	\$ 2,370
Fleet Fuel, Labor, and Parts Inventory	21,602	18,885	20,200	27,000	6,800
Carryover from Reserves	52,050	-	-	-	-
Subtotal	89,642	30,821	37,330	46,500	9,170
MISCELLANEOUS					
Transfer to Other Funds	\$ 1,522	\$ -	\$ -	\$ -	\$ -
Subtotal	1,522	-	-	-	-
Total Division 1731	\$ 567,022	\$ 400,976	\$ 606,020	\$ 711,694	\$ 105,674
GYMNASTICS					
PAYROLL					
Gymnastics Specialist	\$ 42,641	\$ 41,043	\$ 43,037	\$ 49,337	\$ 6,300
Miscellaneous Supervisor	2,262	-	3,640	19,656	16,016
Gymnastics Staff	41,223	40,396	68,000	81,000	13,000
Neighborhood Facility Supervisor	6,717	-	-	-	-
Health Insurance	8,558	-	20,195	20,223	27
Social Security/Medicare	7,434	-	8,439	11,329	2,890
State Pension	5,808	-	6,292	7,327	1,035
Workers Compensation	3,955	-	3,751	4,132	381
Longevity	-	-	-	780	780
Life Insurance	-	-	48	48	-
Unemployment Compensation	-	-	-	-	-
Subtotal	118,598	81,439	153,402	193,831	40,430
CONTRACTUAL SERVICES					
Credit Card Charges	\$ -	\$ -	\$ 5,000	\$ 6,000	\$ 1,000
Events and Activities	-	-	7,000	7,000	-
Subtotal	-	-	12,000	13,000	1,000
INTRA CITY					
Cost Allocation	\$ -	\$ -	\$ 4,720	\$ 5,800	\$ 1,080
Subtotal	-	-	4,720	5,800	1,080
Total Division 1734	\$ 118,598	\$ 81,439	\$ 170,122	\$ 212,631	\$ 42,510

RECREATION FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
SOFTBALL/BATTING CAGES					
PAYROLL					
Softball Staff	\$ 6,584	\$ 5,063	\$ 13,000	\$ 12,000	\$ (1,000)
Batting Cage Staff	10,662	7,742	10,000	7,000	(3,000)
Health Insurance	2,016	-	-	-	-
Social Security	1,637	951	1,760	1,454	(306)
Workers Compensation	916	380	782	530	(252)
Unemployment Compensation	33	-	-	-	-
Subtotal	21,848	14,136	25,542	20,984	(4,558)
CONTRACTUAL SERVICES					
Professional Services	\$ 49,851	\$ 95,977	\$ 68,000	\$ 75,000	\$ 7,000
Advertising	344	-	1,000	-	(1,000)
Postage and Freight	-	5	1,000	100	(900)
Events and Activities	-	96	2,000	500	(1,500)
Maintenance	-	-	3,000	1,000	(2,000)
Subtotal	50,195	96,078	75,000	76,600	1,600
PARTS AND SUPPLIES					
Office Supplies	\$ 538	\$ -	\$ 200	\$ -	\$ (200)
Food and Medical Supplies	200	10	250	150	(100)
Maintenance Supplies	411	270	3,000	1,000	(2,000)
Recreation Supplies	5,078	17,608	6,500	20,000	13,500
Clothing	-	-	300	150	(150)
Memorials and Trophies	8,089	6,096	9,900	9,900	-
Subtotal	14,315	23,983	20,150	31,200	11,050
INTRA CITY					
Cost Allocation	\$ 2,505	\$ 4,084	\$ 3,400	\$ 3,600	\$ 200
Subtotal	2,505	4,084	3,400	3,600	200
Total Division 1735	\$ 88,863	\$ 138,281	\$ 124,092	\$ 132,384	\$ 8,292

SUPERDAY

CONTRACTUAL SERVICES					
Professional Services	\$ 415	\$ 7,353	\$ 200	\$ 7,000	\$ 6,800
Credit Card Charges	-	191	-	200	200
Printing	-	4,701	-	4,000	4,000
Advertising	2,064	1,727	10,000	2,000	(8,000)
Postage and Freight	-	52	-	60	60
Events and Activities	-	29,142	34,000	34,000	-
Rental	35	10,252	8,500	12,000	3,500
Subtotal	2,514	53,418	52,700	59,260	6,560

RECREATION FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
SUPERDAY (continued)					
PARTS AND SUPPLIES					
Office Supplies	\$ 50	\$ -	\$ 170	\$ -	\$ (170)
Food and Medical Supplies	175	1,040	1,500	1,500	-
Maintenance Supplies	80	711	500	1,000	500
Recreation Supplies	64	5,446	5,700	5,700	-
Clothing	(82)	3,496	-	3,000	3,000
Memorials and Trophies	-	69	500	500	-
Subtotal	287	10,761	8,370	11,700	3,330
INTRA CITY					
Cost Allocation	\$ 104	\$ 1,810	\$ 1,720	\$ 2,000	\$ 280
Carryover from Reserves	707	-	-	-	-
Subtotal	811	1,810	1,720	2,000	280
CAPITAL					
Equipment (over \$5,000)	\$ 57	\$ -	\$ -	\$ -	\$ -
Subtotal	57	-	-	-	-
Total Division 1736	\$ 3,668	\$ 65,989	\$ 62,790	\$ 72,960	\$ 10,170

CONCESSIONS

PAYROLL					
Concessions Staff	\$ 15,257	\$ 21,989	\$ 38,142	\$ 30,000	\$ (8,142)
Overtime	-	125	-	500	500
Social Security	880	1,688	2,918	2,333	(585)
Workers Compensation	525	964	1,297	851	(446)
Subtotal	16,662	24,766	42,357	33,684	(8,672)

CONTRACTUAL SERVICES

Professional Services	\$ -	\$ 544	\$ 1,000	\$ 1,000	\$ -
Licenses and Fees	-	625	650	650	-
Credit Card Charges	193	1,206	142	1,300	1,158
Postage and Freight	-	1	-	-	-
Telecommunications	-	579	739	600	(139)
Maintenance	-	-	2,000	1,000	(1,000)
Computer Software/Maintenance	-	100	1,500	200	(1,300)
Subtotal	193	3,055	6,031	4,750	(1,281)

PARTS AND SUPPLIES

Office Supplies	\$ -	\$ 201	\$ 187	\$ 200	\$ 13
Medical Supplies	-	8	134	150	16
Maintenance Supplies	-	993	5,000	2,500	(2,500)
Small Equipment (under \$5,000)	-	438	600	600	-
Subtotal	-	1,641	5,921	3,450	(2,471)

RECREATION FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CONCESSIONS (continued)					
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ 10,280	\$ -	\$ -	\$ -
Subtotal	-	10,280	-	-	-
COST OF GOODS SOLD					
Concessions Inventory Expense	\$ 12,739	\$ 28,620	\$ 11,323	\$ 30,000	\$ 18,677
	12,739	28,620	11,323	30,000	18,677
INTRA CITY					
Cost Allocation	\$ 860	\$ 1,630	\$ 1,850	\$ 2,000	\$ 150
Subtotal	860	1,630	1,850	2,000	150
Total Division 1737	\$ 30,453	\$ 69,992	\$ 67,482	\$ 73,884	\$ 6,403
BOTANIC GARDENS					
PAYROLL					
Temporary/Part Time	\$ 10,067	\$ 12,532	\$ 20,000	\$ -	\$ (20,000)
Social Security	407	959	1,530	-	(1,530)
Workers Compensation	242	506	680	-	(680)
Subtotal	10,716	13,997	22,210	-	(22,210)
CONTRACTUAL SERVICES					
Professional Services	\$ 27,689	\$ -	\$ -	\$ -	\$ -
Credit Card Charges	2,628	2,757	3,500	3,500	-
Events and Programming	6,189	(51)	9,000	9,000	-
Rental	1,060	416	1,500	1,500	-
Subtotal	37,566	3,122	14,000	14,000	-
PARTS AND SUPPLIES					
Garden Supplies	\$ 8,676	\$ 10,512	\$ 15,000	\$ 15,000	\$ -
Botanic Gardens Grab and Go	819	370	10,000	10,000	-
Subtotal	9,495	10,882	25,000	25,000	-
COST OF GOODS SOLD					
Gift Shop Supplies	\$ 18,549	\$ 27,769	\$ 25,000	\$ 50,000	\$ 25,000
Art Consignment	-	-	-	10,000	10,000
Subtotal	18,549	27,769	25,000	60,000	35,000
INTRA CITY					
Cost Allocation	\$ 1,982	\$ 1,567	\$ 2,430	\$ 4,000	\$ 1,570
Subtotal	1,982	1,567	2,430	4,000	1,570
Total Division 1760	\$ 78,308	\$ 57,336	\$ 88,640	\$ 103,000	\$ 14,360
TOTAL	\$ 1,320,508	\$ 1,171,038	\$ 1,477,947	\$ 1,718,330	\$ 240,383

RECREATION FUND

EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 604,217	\$ 528,877	\$ 731,084	\$ 824,340	13%
Contractual Services	311,690	389,959	437,381	514,110	18%
Parts and Supplies	103,512	120,043	187,619	193,850	3%
Cost of Goods Sold	31,287	62,425	46,823	95,000	103%
Intra City	98,485	51,571	62,040	74,030	19%
Miscellaneous	166,224	(9)	-	-	0%
Capital	5,092	18,172	13,000	17,000	31%
Total Expenditures	\$ 1,320,508	\$ 1,171,038	\$ 1,477,947	\$ 1,718,330	

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COMMUNITY DEVELOPMENT GRANT FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
GRANTS					
CDBG Grant	\$ 416,418	\$ 469,813	\$ 617,074	\$ 491,403	\$ (125,671)
CDBG Program Income	-	3,478	-	-	-
Subtotal	416,418	473,292	617,074	491,403	(125,671)
TRANSFERS					
Transfers from Other Funds	\$ 11,471	\$ -	\$ -	\$ -	\$ -
Subtotal	11,471	-	-	-	-
TOTAL	\$ 427,889	\$ 473,292	\$ 617,074	\$ 491,403	\$ (125,671)

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CDBG ADMINISTRATION					
PAYROLL					
Community Development Manager	\$ 43,803	\$ 53,999	\$ 56,499	\$ 59,619	\$ 3,120
Health Insurance	13,723	18,337	18,337	9,316	(9,021)
Social Security/Medicare	3,188	3,861	4,078	4,536	458
State Pension	6,079	7,625	8,260	8,874	614
Workers Compensation	-	1,578	1,812	1,654	(158)
Longevity Pay	827	-	-	1,080	1,080
Life Insurance	39	48	48	42	(6)
Subtotal	67,658	85,447	89,035	85,122	(3,913)
CONTRACTUAL SERVICES					
Professional Development	\$ 706	\$ -	\$ 500	\$ 250	\$ (250)
Local Meeting Expense	195	-	-	-	-
Dues and Subscriptions	1,637	1,158	1,500	1,500	-
Professional Services	-	-	500	250	(250)
Advertising	1,103	1,596	1,000	1,000	-
Postage and Freight	46	35	100	100	-
Copier Expenses	-	257	325	780	455
Subtotal	3,687	3,046	3,925	3,880	(45)
PARTS AND SUPPLIES					
Office Supplies	\$ 3,594	\$ 62	\$ 500	\$ 500	\$ -
Subtotal	3,594	62	500	500	-
INTRA CITY					
Cost Allocation	\$ 10,965	\$ 14,636	\$ 18,614	\$ 13,500	\$ (5,114)
Subtotal	10,965	14,636	18,614	13,500	(5,114)

COMMUNITY DEVELOPMENT GRANT FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CDBG ADMINISTRATION					
MISCELLANEOUS					
Transfer to Other Funds	\$ 1,154	\$ -	\$ -	\$ -	\$ -
Subtotal	1,154	-	-	-	-
Total Division 1925	\$ 87,058	\$ 103,192	\$ 112,074	\$ 103,002	\$ (9,072)
CDBG GRANTS					
MISCELLANEOUS					
Cost Allocation	\$ 586	\$ -	\$ -	\$ -	\$ -
Habitat for Humanity	27,430	85,000	120,000	87,843	(32,157)
CLIMB Wyoming	15,000	-	-	-	-
Pioneer Park	-	-	-	75,000	75,000
CHA Senior Services	15,833	20,323	258,800	-	(258,800)
Cheyenne Parks	193,201	218,479	75,000	-	(75,000)
Recaptured Funds	-	-	-	(123,504)	(123,504)
COMECA	37,731	2,876	-	-	-
H&CD - HAND	36	24	-	-	-
LCCC-Scholarship	1,936	3,467	-	-	-
NEEDS Inc.	34,488	30,000	43,200	30,000	(13,200)
Safehouse	-	-	8,000	82,062	74,062
Cheyenne Ice & Events Center	-	9,751	-	-	-
Blighted Homes Demolition	1,200	-	-	-	-
My Front Door	-	-	-	225,000	225,000
Unaccompanied Student Initiative	-	-	-	12,000	12,000
Subtotal	327,441	369,921	505,000	388,401	(116,599)
Total Division 1930	\$ 327,441	\$ 369,921	\$ 505,000	\$ 388,401	\$ (116,599)
TOTAL	\$ 414,499	\$ 473,113	\$ 617,074	\$ 491,403	\$ (125,671)

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 67,658	\$ 85,447	\$ 89,035	\$ 85,122	-4%
Contractual Services	3,687	3,046	3,925	3,880	-1%
Parts and Supplies	3,594	62	500	500	0%
Intra City	10,965	14,636	18,614	13,500	-27%
Miscellaneous	328,595	369,921	505,000	388,401	-23%
Total Expenditures	\$ 414,499	\$ 473,113	\$ 617,074	\$ 491,403	

LAW ENFORCEMENT GRANT FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
GRANTS					
Victim Assistance Grant	\$ 190,024	\$ 132,122	\$ 252,616	\$ 234,236	\$ (18,380)
Tobacco Prevention Grant	13,940	10,370	-	-	-
Underage Drinking Grant	20,346	-	-	-	-
Highway Safety Grant	42,530	6,788	-	-	-
CRMC LEAD Grant (Federal)	-	136,802	-	77,729	77,729
Miscellaneous Police Grants	271,788	150,594	-	-	-
Subtotal	538,627	436,676	252,616	311,965	59,349
TRANSFERS					
Transfer from General Fund	\$ 18,758	\$ 59,055	\$ -	\$ -	\$ -
Subtotal	18,758	59,055	-	-	-
TOTAL	\$ 557,385	\$ 495,731	\$ 252,616	\$ 311,965	\$ 59,349

LAW ENFORCEMENT GRANT FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
VICTIM'S ASSISTANCE					
PAYROLL					
Operations Manager	\$ 50,451	\$ 52,598	\$ 52,298	\$ 55,418	\$ 3,120
Victim Assistant Staff Advocate	69,693	74,336	73,736	79,955	6,219
Temporary/Part Time	9,042	-	-	-	-
Overtime	1,044	3,530	-	-	-
Health Insurance	18,754	20,195	20,195	65,749	45,553
Social Security/Medicare	9,876	9,791	9,436	9,661	225
State Pension	16,130	18,438	18,426	19,792	1,365
Workers Compensation	5,887	4,597	4,194	3,523	(670)
Longevity Pay	1,415	-	-	-	-
Life Insurance	122	127	144	138	(6)
Subtotal	182,412	183,612	178,429	234,236	55,807

CONTRACTUAL SERVICES

Professional Development	\$ -	\$ 400	\$ -	\$ -	\$ -
Dues and Subscriptions	-	757	-	-	-
Printing	-	451	-	-	-
Telecommunications	862	1,437	-	-	-
Victims Assistance	4,599	2,952	-	-	-
Subtotal	5,461	5,997	-	-	-

PARTS AND SUPPLIES

Office Supplies	\$ 1,025	\$ 1,113	\$ -	\$ -	\$ -
Clothing	-	455	-	-	-
Subtotal	1,025	1,568	-	-	-

MISCELLANEOUS

Transfer to Other Funds	\$ 1,699	\$ -	\$ -	\$ -	\$ -
Subtotal	1,699	-	-	-	-

Total Division 1516	\$ 190,597	\$ 191,177	\$ 178,429	\$ 234,236	\$ 55,807
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TOBACCO PREVENTION

PAYROLL

Overtime	\$ 7,650	\$ 7,320	\$ -	\$ -	\$ -
Subtotal	7,650	7,320	-	-	-

CONTRACTUAL SERVICES

Professional Services	\$ 2,360	\$ 2,440	\$ -	\$ -	\$ -
Subtotal	2,360	2,440	-	-	-

Total Division 1518	\$ 10,010	\$ 9,760	\$ -	\$ -	\$ -
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LAW ENFORCEMENT GRANT FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
MISC. FEDERAL GRANTS					
PAYROLL					
Overtime	\$ -	\$ 2,751	\$ -	\$ -	\$ -
Subtotal	-	2,751	-	-	-
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ -	\$ 4,180	\$ -	\$ -	\$ -
Small Equipment (under \$5,000)	-	86,120	-	-	-
Subtotal	-	90,300	-	-	-
Total Division 1519	\$ -	\$ 93,051	\$ -	\$ -	\$ -
UNDERAGE DRINKING					
PAYROLL					
Overtime	\$ 12,141	\$ -	\$ -	\$ -	\$ -
Subtotal	12,141	-	-	-	-
CONTRACTUAL SERVICES					
Professional Services	\$ 5,560	\$ -	\$ -	\$ -	\$ -
Subtotal	5,560	-	-	-	-
Total Division 1520	\$ 17,701	\$ -	\$ -	\$ -	\$ -
TASK FORCE					
PAYROLL					
Overtime	\$ 3,500	\$ -	\$ -	\$ -	\$ -
Subtotal	3,500	-	-	-	-
Total Division 1521	\$ 3,500	\$ -	\$ -	\$ -	\$ -
LAW ENFORCEMENT ASST. DIVERSION					
PAYROLL					
Case Manager	\$ -	\$ 45,385	\$ 59,000	\$ 62,120	\$ 3,120
Overtime	-	536	-	-	-
Social Security/Medicare	-	3,480	4,514	4,752	239
State Pension	-	6,408	8,626	9,082	456
Police Pension	-	46	-	-	-
Workers Compensation	-	1,746	2,006	1,733	(273)
Life Insurance	-	32	42	42	-
Subtotal	-	57,632	74,187	77,729	3,542
CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ 1,493	\$ -	\$ -	\$ -
Client Support	-	837	-	-	-
Subtotal	-	2,329	-	-	-
Total Division 1522	\$ -	\$ 59,961	\$ 74,187	\$ 77,729	\$ 3,542

LAW ENFORCEMENT GRANT FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CARI GRANT					
PAYROLL					
Overtime	\$ 2,594	\$ -	\$ -	\$ -	\$ -
Subtotal	2,594	-	-	-	-
Total Division 1528	\$ 2,594	\$ -	\$ -	\$ -	\$ -
MISC. POLICE GRANTS					
MISCELLANEOUS					
Highway Safety Grant	\$ 42,387	\$ 13,316	\$ -	\$ -	\$ -
Alcohol Inspection	11,520	12,080	-	-	-
Bulletproof Vest Program	2,370	14,382	-	-	-
JAG Grant	27,161	13,147	-	-	-
Victim's Assistance - Sam's Club	783	-	-	-	-
Highway Safety Mobile Command	32,932	39,524	-	-	-
Police Grants	171,248	48,433	-	-	-
Subtotal	288,400	140,881	-	-	-
Total Division 1530	\$ 288,400	\$ 140,881	\$ -	\$ -	\$ -
TOTAL	\$ 512,802	\$ 494,831	\$ 252,616	\$ 311,965	\$ 59,349

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 208,297	\$ 251,314	\$ 252,616	\$ 311,965	23%
Contractual Services	13,381	10,767	-	-	0%
Parts and Supplies	1,025	91,868	-	-	0%
Miscellaneous	290,099	140,881	-	-	0%
Total Expenditures	\$ 512,802	\$ 494,831	\$ 252,616	\$ 311,965	

TRANSPORTATION PLANNING FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
INTERGOVERNMENTAL REVENUE					
County Subsidy	\$ 43,489	\$ 38,996	\$ 40,823	\$ 52,056	\$ 11,233
City Subsidy (1% Funds Match)	46,733	39,022	40,823	52,056	11,233
Subtotal	90,222	78,018	81,646	104,112	22,466
MISCELLANEOUS					
Property Sales	\$ 1,743	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1,149	100	7,563	-	(7,563)
Subtotal	2,891	100	7,563	-	(7,563)
GRANTS					
Dept Transportation thru WYDOT	\$ 827,621	\$ 742,111	\$ 776,892	\$ 990,653	\$ 213,761
Subtotal	827,621	742,111	776,892	990,653	213,761
TOTAL	\$ 920,734	\$ 820,230	\$ 866,101	\$ 1,094,765	\$ 228,664

TRANSPORTATION PLANNING FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Director of MPO	\$ 85,699	\$ 85,801	\$ 85,699	\$ 88,819	\$ 3,120
Senior Planning Tech	62,231	59,000	70,000	73,120	3,120
Senior Staff Engineer	19,511	-	-	-	-
GIS Coordinator	63,199	64,449	64,449	67,569	3,120
Senior Planner	-	60,000	60,000	70,000	10,000
Office Manager	48,000	44,000	17,625	25,060	7,435
Temporary/Part Time	-	-	9,000	-	(9,000)
Health Insurance	64,921	64,103	74,463	93,753	19,290
Social Security/Medicare	20,436	23,015	22,368	23,762	1,394
State Pension	38,359	44,216	44,850	47,768	2,917
Workers Compensation	11,759	10,785	9,942	8,666	(1,275)
Longevity Pay	3,000	-	-	2,160	2,160
Mileage Allowance	-	-	-	3,000	3,000
Life Insurance	204	235	244	216	(28)
Subtotal	417,319	455,605	458,640	503,893	45,253
CONTRACTUAL SERVICES					
Professional Development	\$ 5,958	\$ 1,300	\$ 8,000	\$ 9,536	\$ 1,536
Local Meeting Expense	91	-	300	300	-
Dues and Subscriptions	1,420	954	1,400	1,400	-
Professional Services	401,897	257,880	251,726	448,488	196,762
Printing	-	830	-	500	500
Advertising	3,221	3,755	5,000	5,000	-
Postage and Freight	129	118	400	400	-
Transit Planning Expense	23,633	27,643	54,850	57,131	2,281
Rental	25,650	24,760	2,075	-	(2,075)
Maintenance	12,709	83	200	800	600
Computer Software/Maintenance	-	15,264	17,900	18,973	1,073
Copier Expenses	-	3,320	3,000	3,000	-
Subtotal	474,707	335,905	344,851	545,528	200,677
PARTS AND SUPPLIES					
Office Supplies	\$ (293)	\$ 2,625	\$ 550	\$ 1,190	\$ 640
Maintenance Supplies	-	115	200	700	500
Small Equipment (under \$5,000)	-	2,679	5,900	16,104	10,204
Street and Traffic Supplies	-	2	150	150	-
Subtotal	(293)	5,421	6,800	18,144	11,344
CAPITAL					
Equipment (over \$5,000)	\$ 13,940	\$ 378	\$ -	\$ -	\$ -
Motor Vehicles	-	-	30,000	-	(30,000)
Subtotal	13,940	378	30,000	-	(30,000)
INTRA CITY					
Cost Allocation	\$ -	\$ 22,586	\$ 24,210	\$ 25,600	\$ 1,390
Fleet Fuel, Labor, and Parts Inventory	212	235	1,600	1,600	-
Subtotal	212	22,821	25,810	27,200	1,390

TRANSPORTATION PLANNING FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
MISCELLANEOUS					
Transfer to Other Funds	\$ 5,385	\$ -	\$ -	\$ -	\$ -
Subtotal	5,385	-	-	-	-
TOTAL	\$ 911,270	\$ 820,130	\$ 866,101	\$ 1,094,765	\$ 228,664

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 417,319	\$ 455,605	\$ 458,640	\$ 503,893	10%
Contractual Services	474,707	335,905	344,851	545,528	58%
Parts and Supplies	(293)	5,421	6,800	18,144	167%
Intra City	212	22,821	25,810	27,200	5%
Miscellaneous	5,385	-	-	-	0%
Capital	13,940	378	30,000	-	-100%
Total Expenditures	\$ 911,270	\$ 820,130	\$ 866,101	\$ 1,094,765	

TRANSIT FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
INTERGOVERNMENTAL REVENUE					
County Subsidy	\$ 104,160	\$ 83,816	\$ 83,816	\$ 83,816	\$ -
Subtotal	\$ 104,160	\$ 83,816	\$ 83,816	\$ 83,816	\$ -
INTEREST					
Interest	\$ -	\$ 15	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ 15	\$ -	\$ -	\$ -
MISCELLANEOUS					
Miscellaneous Donations	\$ 295	\$ 386	\$ 500	\$ 300	\$ (200)
Property Sales	1,902	-	-	-	-
Miscellaneous	1,554	-	-	-	-
Program Income	45	-	-	-	-
Subtotal	\$ 3,797	\$ 386	\$ 500	\$ 300	\$ (200)
GRANTS					
State Grants	\$ 4,575	\$ 2,084	\$ 4,311	\$ 4,548	\$ 237
State 5311 Funds	71,413	270,805	112,290	160,000	47,710
Federal Transportation Grant	1,174,506	1,474,703	2,332,768	1,996,469	(336,299)
Transportation Program Income	112,567	145	-	30,000	30,000
IIIB Federal Grants	67,094	64,471	68,145	72,419	4,274
Subtotal	\$ 1,430,155	\$ 1,812,208	\$ 2,517,514	\$ 2,263,436	\$ (254,078)
TRANSFERS					
Transfers from General Fund	\$ 645,000	\$ -	\$ -	\$ 100,000	\$ 100,000
Subtotal	\$ 645,000	\$ -	\$ -	\$ 100,000	\$ 100,000
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 1,291	\$ 194,050	\$ 192,759
Subtotal	\$ -	\$ -	\$ 1,291	\$ 194,050	\$ 192,759
TOTAL	\$ 2,183,111	\$ 1,896,425	\$ 2,603,121	\$ 2,641,602	\$ 38,481

TRANSIT FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Director of Transit	\$ 82,413	\$ 82,413	\$ 82,413	\$ 85,533	\$ 3,120
Operations Manager	47,982	-	-	-	-
Transit Manager	60,918	62,070	62,070	59,632	(2,438)
Operations Supervisor	14,365	41,600	41,600	44,720	3,120
Transit Operations Assistant	27,444	32,073	32,240	35,360	3,120
Operations Coordinator	42,850	42,850	42,850	44,719	1,869
Dispatcher	29,322	34,439	34,278	37,439	3,161
Mechanic	-	23,457	42,640	45,760	3,120
Senior Mechanic	-	22,928	48,216	51,336	3,120
Transit Dispatch Supervisor	45,512	45,512	45,512	48,632	3,120
Transit Dispatch Senior Dispatcher	53,487	35,379	35,360	38,480	3,120
Custodial Maintenance Tech	5,887	35,360	35,360	38,480	3,120
Transit Bus Driver	344,264	298,449	337,043	371,506	34,463
Temporary/Part Time	258,234	199,213	310,000	300,000	(10,000)
Overtime	3,738	4,427	8,000	8,000	-
Health Insurance	207,523	251,533	287,774	250,666	(37,108)
Social Security/Medicare	75,440	72,950	85,962	90,742	4,781
State Pension	102,198	112,245	125,327	134,939	9,613
Workers Compensation	41,030	34,210	38,124	33,094	(5,029)
Longevity Pay	6,040	-	-	9,360	9,360
Specialty Pay	-	5,160	7,680	4,020	(3,660)
Mileage Allowance	-	-	-	235	235
Tool Allowance	-	1,000	2,400	2,400	-
Life Insurance	819	851	902	848	(54)
Unemployment Compensation	1,919	301	-	-	-
Subtotal	1,451,383	1,438,417	1,705,749	1,735,902	30,152

CONTRACTUAL SERVICES

Local Meeting Expense	\$ -	\$ -	\$ 100	\$ -	\$ (100)
Dues and Subscriptions	1,193	1,916	1,400	1,200	(200)
Professional Services	46,260	55,485	35,000	6,000	(29,000)
Postage and Freight	354	183	600	600	-
Insurance	16,800	38,179	53,500	49,000	(4,500)
Non-Insured Loss	-	11,175	-	-	-
Telecommunications	11,929	13,035	12,000	12,000	-
Light, Fuel and Power	6,249	9,206	8,200	10,000	1,800
Maintenance	5,881	1,665	2,000	2,000	-
Computer Software/Maintenance	-	-	4,000	19,500	15,500
Subtotal	88,666	130,844	116,800	100,300	(16,500)

PARTS AND SUPPLIES

Office Supplies	\$ 483	\$ 161	\$ 4,000	\$ 2,000	\$ (2,000)
Maintenance Supplies	2,115	2,503	3,500	3,500	-
Clothing	6,473	-	2,000	2,000	-
Small Equipment (under \$5,000)	2,719	2,773	6,000	10,000	4,000
Facilities Cleaning Supplies	1,786	2,322	5,000	5,000	-
Subtotal	13,575	7,759	20,500	22,500	2,000

TRANSIT FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CAPITAL					
Furniture and Fixtures (over \$5,000)	\$ -	\$ 155	\$ -	\$ -	\$ -
Equipment (over \$5,000)	37,243	1,749	30,000	30,000	-
Motor Vehicles	-	-	300,000	330,000	30,000
Buildings	-	-	-	-	-
Subtotal	37,243	1,904	330,000	360,000	30,000
INTRA CITY					
Cost Allocation	\$ -	\$ 78,133	\$ 101,472	\$ 104,200	\$ 2,728
Fleet Labor and Parts Inventory	155,778	76,291	175,700	175,700	-
Fleet Inventory Fuel	99,994	81,609	152,900	143,000	(9,900)
Subtotal	255,771	236,033	430,072	422,900	(7,172)
MISCELLANEOUS					
Transfer to Other Funds	\$ 17,869	\$ -	\$ -	\$ -	\$ -
Subtotal	17,869	-	-	-	-
TOTAL	\$ 1,864,508	\$ 1,814,958	\$ 2,603,121	\$ 2,641,602	\$ 38,480

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 1,451,383	\$ 1,438,417	\$ 1,705,749	\$ 1,735,902	2%
Contractual Services	88,666	130,844	116,800	100,300	-14%
Parts and Supplies	13,575	7,759	20,500	22,500	10%
Intra City	255,771	236,033	430,072	422,900	-2%
Miscellaneous	17,869	-	-	-	0%
Capital	37,243	1,904	330,000	360,000	9%
Total Expenditures	\$ 1,864,508	\$ 1,814,958	\$ 2,603,121	\$ 2,641,602	

JUVENILE JUSTICE FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
INTERGOVERNMENTAL REVENUE					
County Subsidy	\$ 62,062	\$ 73,200	\$ 60,000	\$ 66,000	\$ 6,000
Subtotal	62,062	73,200	60,000	66,000	6,000
INTEREST					
Interest	\$ 4,137	\$ 484	\$ 500	\$ 500	\$ -
Change in Fair Market Value	778	(491)	-	-	-
Subtotal	4,915	(8)	500	500	-
MISCELLANEOUS					
Chemical Testing	\$ 4,629	\$ 1,407	\$ 1,800	\$ 1,500	\$ (300)
Miscellaneous	1,325	-	-	-	-
Subtotal	5,954	1,407	1,800	1,500	(300)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 5,340	\$ 23,953	\$ 18,613
Subtotal	-	-	5,340	23,953	18,613
TOTAL	\$ 72,931	\$ 74,599	\$ 67,640	\$ 91,953	\$ 24,313

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
COUNTY					
PAYROLL					
Probation Officer	\$ 33,626	\$ 39,600	\$ 39,000	\$ 44,544	\$ 5,544
Health Insurance	6,392	474	480	20,223	19,742
Social Security/Medicare	2,515	3,028	2,982	3,202	220
State Pension	4,553	5,592	5,702	6,512	811
Workers Compensation	1,450	1,440	1,325	1,168	(157)
Life Insurance	35	48	48	48	-
Subtotal	48,571	50,182	49,537	75,697	26,160
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 500	\$ -	\$ (500)
Professional Services	-	-	500	-	(500)
Postage and Freight	-	1	-	-	-
Copier Expenses	-	-	-	10	10
Subtotal	-	1	1,000	10	(990)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,978	\$ 121	\$ 6,000	\$ 6,000	\$ -
Subtotal	2,978	121	6,000	6,000	-

JUVENILE JUSTICE FUND

EXPENDITURES

COUNTY	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
INTRA CITY					
Cost Allocation	\$ 1,521	\$ 1,432	\$ 1,600	\$ 2,400	\$ 800
Fleet Fuel, Labor, and Parts Inventory	142	-	400	-	(400)
Subtotal	1,663	1,432	2,000	2,400	400
MISCELLANEOUS					
Transfer to Other Funds	\$ 761	\$ -	\$ -	\$ -	\$ -
Subtotal	761	-	-	-	-
Total Division 1222	\$ 53,973	\$ 51,736	\$ 58,537	\$ 84,107	\$ 25,570
LARAMIE CO. JUVENILE SERVICES					
PAYROLL					
Probation Officer	\$ 23	\$ -	\$ -	\$ -	\$ -
Temporary/Part Time	3,218	2,785	6,000	6,000	-
Social Security/Medicare	248	213	459	459	-
Workers Compensation	148	116	204	167	(37)
Subtotal	3,636	3,114	6,663	6,626	(37)
CONTRACTUAL SERVICES					
Telecommunications	\$ 627	\$ 502	\$ 550	\$ 550	\$ -
Subtotal	627	502	550	550	-
PARTS AND SUPPLIES					
Office Supplies	\$ 102	\$ -	\$ 500	\$ 250	\$ (250)
Food and Medical Supplies	-	-	150	150	-
Subtotal	102	-	650	400	(250)
INTRA CITY					
Cost Allocation	\$ 94	\$ 102	\$ 240	\$ 200	\$ (40)
Fleet Fuel, Labor, and Parts Inventory	404	-	1,000	70	(930)
Subtotal	498	102	1,240	270	(970)
Total Division 1225	\$ 4,864	\$ 3,719	\$ 9,103	\$ 7,846	\$ (1,257)

JUVENILE JUSTICE FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
DIVERSION/TRANSITIONAL					
PAYROLL					
Temporary/Part Time	\$ 6,834	\$ -	\$ -	\$ -	\$ -
Social Security/Medicare	536	-	-	-	-
Workers Compensation	319	-	-	-	-
Unemployment Compensation	461	211	-	-	-
Subtotal	8,150	211	-	-	-
CONTRACTUAL SERVICES					
Postage and Freight	\$ -	\$ 1	\$ -	\$ -	\$ -
Subtotal	-	1	-	-	-
INTRA CITY					
Cost Allocation	\$ 244	\$ (1)	\$ -	\$ -	\$ -
Subtotal	244	(1)	-	-	-
Total Division 1226	\$ 8,394	\$ 211	\$ -	\$ -	\$ -
TOTAL	\$ 67,231	\$ 55,665	\$ 67,640	\$ 91,953	\$ 24,314

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 60,357	\$ 53,506	\$ 56,200	\$ 82,323	46%
Contractual Services	627	504	1,550	560	-64%
Parts and Supplies	3,080	121	6,650	6,400	-4%
Intra City	2,405	1,534	3,240	2,670	-18%
Miscellaneous	761	-	-	-	0%
Total Expenditures	\$ 67,231	\$ 55,665	\$ 67,640	\$ 91,953	

SPECIAL FRIENDS FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
INTEREST					
Interest	\$ 47	\$ 27	\$ 30	\$ 50	\$ 20
Subtotal	47	27	30	50	20
MISCELLANEOUS					
Special Events	\$ 5,370	\$ 1,745	\$ 15,000	\$ 15,000	\$ -
Miscellaneous Donations	65	787	200	200	-
Subtotal	5,435	2,532	15,200	15,200	-
GRANTS					
Grants from Agencies and Individuals	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
United Way	55,000	50,000	50,000	31,000	(19,000)
Subtotal	56,000	51,000	50,000	31,000	(19,000)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 19,434	\$ 882	\$ (18,552)
Subtotal	-	-	19,434	882	(18,552)
TOTAL	\$ 61,482	\$ 53,559	\$ 84,664	\$ 47,132	\$ (37,532)

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
YOUTH ALTERNATIVES					
PAYROLL					
Case Manager	\$ 32,947	\$ 38,608	\$ 32,948	\$ 11,763	\$ (21,185)
Health Insurance	12,599	16,109	13,751	2,329	(11,422)
Social Security/Medicare	2,307	2,624	2,174	883	(1,291)
State Pension	4,598	5,450	4,817	1,834	(2,983)
Workers Compensation	1,375	1,235	966	322	(644)
Longevity	810	-	-	780	780
Life Insurance	36	42	36	11	(26)
Subtotal	54,672	64,067	54,692	17,920	(36,771)
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 300	\$ 300	\$ -
Professional Services	1,140	(50)	2,000	2,000	-
Employment and Background Checks	-	523	1,894	1,894	-
Postage and Freight	-	3	50	50	-
Events and Activities	-	-	150	150	-
Telecommunications	627	523	550	550	-
Light, Fuel and Power	19	1,594	1,400	1,600	200
Computer Software/Maintenance	-	120	240	240	-
Subtotal	1,786	2,713	6,584	6,784	200

SPECIAL FRIENDS FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
YOUTH ALTERNATIVES					
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 45	\$ 150	\$ 250	\$ 100
Food and Medical Supplies	-	-	100	100	-
Subtotal	-	45	250	350	100
INTRA CITY					
Cost Allocation	\$ 1,719	\$ 1,763	\$ 2,280	\$ 1,200	\$ (1,080)
Subtotal	1,719	1,763	2,280	1,200	(1,080)
MISCELLANEOUS					
Transfer to Other Funds	\$ 1,154	\$ -	\$ -	\$ -	\$ -
Special Events	7	-	18,000	18,000	-
Subtotal	1,161	-	18,000	18,000	-
Total Division 1221	\$ 59,338	\$ 68,588	\$ 81,806	\$ 44,254	\$ (37,551)
OUTREACH					
CONTRACTUAL SERVICES					
Events and Activities	\$ 2,092	\$ -	\$ 2,578	\$ 2,578	\$ -
Subtotal	2,092	-	2,578	2,578	-
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ 1,009	\$ -	\$ 200	\$ 200	\$ -
Subtotal	1,009	-	200	200	-
INTRA CITY					
Cost Allocation	\$ 60	\$ -	\$ 80	\$ 100	\$ 20
Subtotal	60	-	80	100	20
Total Division 1233	\$ 3,161	\$ -	\$ 2,858	\$ 2,878	\$ 20
TOTAL	\$ 62,498	\$ 68,588	\$ 84,664	\$ 47,132	\$ (37,531)

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 54,672	\$ 64,067	\$ 54,692	\$ 17,920	-67%
Contractual Services	3,878	2,713	9,162	9,362	2%
Parts and Supplies	1,009	45	450	550	22%
Intra City	1,779	1,763	2,360	1,300	-45%
Miscellaneous	1,161	-	18,000	18,000	0%
Total Expenditures	\$ 62,498	\$ 68,588	\$ 84,664	\$ 47,132	

CAPITAL PROJECTS FUNDS



DEVELOPMENT IMPACT FEES FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
TAXES AND SPECIAL ASSESSMENTS					
Park Acquisition/Infrastructure Fees	\$ 46,228	\$ 259,640	\$ 75,000	\$ -	\$ (75,000)
Park Enhancement Fees	94,640	127,729	125,000	125,000	-
Public Infrastructure Fees	2,776	-	-	-	-
Saddle Ridge Park Enhancement Fees	-	2,800	-	3,000	3,000
Sweetgrass Park Infrastructure Fees	26,595	19,740	10,000	30,000	20,000
Sweetgrass Park Enhancement Fees	-	3,930	-	10,000	10,000
Public Safety Infrastructure Fees	-	80,892	-	50,000	50,000
Subtotal	170,238	494,731	210,000	218,000	8,000
INTEREST					
Interest	\$ 17,067	\$ 2,355	\$ 2,800	\$ 2,500	\$ (300)
Change in Fair Market Value	3,703	(2,042)	-	-	-
Subtotal	20,770	313	2,800	2,500	(300)
MISCELLANEOUS					
Miscellaneous Rentals and Leases	\$ (10)	\$ -	\$ -	\$ -	\$ -
Subtotal	(10)	-	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ -	\$ 1,167,358	\$ 1,167,358
Subtotal	-	-	-	1,167,358	1,167,358
TOTAL	\$ 190,998	\$ 495,044	\$ 212,800	\$ 1,387,858	\$ 1,175,058

DEVELOPMENT IMPACT FEES FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CONTRACTUAL SERVICES					
Postage and Freight	\$ -	\$ 3	\$ -	\$ -	\$ -
Uncollectible Accounts	14,574	(25,627)	-	-	-
Subtotal	14,574	(25,624)	-	-	-
CAPITAL					
Saddle Ridge Park Enhancements	\$ -	\$ -	\$ -	\$ 448,758	\$ 448,758
Parks Infrastructure	-	6,906	13,010	500,000	486,990
Sweetgrass Infrastructure	-	-	-	61,000	61,000
Parks Enhancements	606,399	131,307	195,000	340,000	145,000
Subtotal	606,399	138,213	208,010	1,349,758	1,141,748
INTRA CITY					
Cost Allocation	\$ 18,085	\$ 3,174	\$ 4,790	\$ 38,100	\$ 33,310
Subtotal	18,085	3,174	4,790	38,100	33,310
TOTAL	\$ 639,058	\$ 115,763	\$ 212,800	\$ 1,387,858	\$ 1,175,058

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Contractual Services	\$ 14,574	\$ (25,624)	\$ -	\$ -	0%
Capital	606,399	138,213	208,010	1,349,758	549%
Intra City	18,085	3,174	4,790	38,100	695%
Total Expenditures	\$ 639,058	\$ 115,763	\$ 212,800	\$ 1,387,858	

ONE PERCENT SALES TAX FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
INTERGOVERNMENTAL REVENUE					
One Percent Optional Sales Tax	\$16,424,157	\$18,525,907	\$10,625,000	\$10,625,000	\$ -
Subtotal	16,424,157	18,525,907	10,625,000	10,625,000	-
INTEREST					
Interest	\$ 132,228	\$ 68,880	\$ 60,000	\$ 60,000	\$ -
Gain (Loss) on Investment	434,176	994,040	-	-	-
Change in Fair Market Value	526,404	(718,792)	-	-	-
Subtotal	1,092,808	344,129	60,000	60,000	-
MISCELLANEOUS					
Property Sales	\$ -	\$ 3,737	\$ -	\$ -	\$ -
Miscellaneous	(2,415)	-	-	-	-
Subtotal	(2,415)	3,737	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 402,381	\$ 722,963	\$ 320,582
Subtotal	-	-	402,381	722,963	320,582
TOTAL	\$17,514,550	\$18,873,773	\$11,087,381	\$11,407,963	\$ 320,582

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
1% ADMINISTRATION					
PAYROLL					
1% Assistant Construction Inspector	\$ -	\$ -	\$ -	\$ 40,559	\$ 40,559
Construction Inspector III	13,645	-	-	-	-
1% Construction Inspector I	19,977	56,000	96,000	102,240	6,240
1% Construction Manager	57,938	66,000	69,300	72,420	3,120
Construction Inspector II	165,923	171,828	164,320	173,680	9,360
Civil Engineering Technician	-	-	-	47,000	47,000
Secretary	32,239	32,239	32,239	35,360	3,121
Temporary/Part Time	-	-	10,000	46,500	36,500
Overtime	-	-	5,000	50,000	45,000
Health Insurance	102,363	126,631	152,288	203,875	51,587
Social Security/Medicare	21,089	23,284	27,083	41,220	14,137
State Pension	40,619	47,961	55,555	78,814	23,259
Workers Compensation	11,374	11,050	12,015	15,033	3,019
Longevity Pay	3,600	-	-	3,840	3,840
Uniform Allowance	440	-	660	660	-
Life Insurance	266	295	322	426	104
Subtotal	469,473	535,288	624,781	911,627	286,846

ONE PERCENT SALES TAX FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
1% ADMINISTRATION					
CONTRACTUAL SERVICES					
Professional Development	\$ 10,498	\$ 35	\$ 15,000	\$ 15,000	\$ -
Local Meeting Expense	576	-	2,000	2,000	-
Dues and Subscriptions	1,000	1,254	1,500	1,500	-
Professional Services	47,183	291	75,000	75,000	-
Printing	-	112	-	2,500	2,500
Advertising	2,138	3,880	4,000	4,000	-
Postage and Freight	-	79	200	10,000	9,800
Insurance	-	22,030	30,800	26,000	(4,800)
Telecommunications	5,404	8,927	12,000	12,000	-
Rental	12,000	11,916	15,000	15,000	-
Maintenance	560	8	3,000	3,000	-
Computer Software/Maintenance	-	1,146	2,000	2,000	-
Copier Expenses	-	4,120	4,000	5,000	1,000
Subtotal	79,359	53,797	164,500	173,000	8,500
PARTS AND SUPPLIES					
Office Supplies	\$ 7,438	\$ 6,547	\$ 10,000	\$ 10,000	\$ -
Food and Medical Supplies	794	808	1,000	1,500	500
Maintenance Supplies	1,181	4,427	5,000	5,000	-
Clothing	-	1,857	2,400	2,400	-
Small Equipment (under \$5,000)	1,948	20	5,000	5,000	-
Subtotal	11,361	13,659	23,400	23,900	500
CAPITAL					
Equipment (over \$5,000)	\$ 725	\$ -	\$ -	\$ -	\$ -
Motor Vehicles	19,190	(3,979)	40,000	40,000	-
Subtotal	19,915	(3,979)	40,000	40,000	-
INTRA CITY					
Cost Allocation	\$ 118,211	\$ 134,149	\$ 120,000	\$ 144,936	\$ 24,936
Fleet Fuel, Labor, and Parts Inventory	8,915	11,789	19,200	19,000	(200)
Subtotal	127,126	145,938	139,200	163,936	24,736
MISCELLANEOUS					
United Way	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ -
Transfer to Other Funds	10,490	39,022	-	-	-
General Discretionary	-	-	10,000	10,000	-
Subtotal	20,990	49,522	20,500	20,500	-
Total Division 2610	\$ 728,224	\$ 794,225	\$ 1,012,381	\$ 1,332,963	\$ 320,582

ONE PERCENT SALES TAX FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
FIRE DEPARTMENT					
CONTRACTURAL SERVICES					
Professional Services	\$ 45,839	\$ 28,696	\$ 70,000	\$ 70,000	\$ -
Rental	-	(1,129)	-	-	-
Maintenance	10,061	14,950	10,897	10,897	-
Loan, Bond, Lease Principal Payment	188,515	108,311	202,589	212,295	9,706
Interest	38,839	29,522	24,764	15,058	(9,706)
Subtotal	283,253	180,350	308,250	308,250	-
PARTS AND SUPPLIES					
Clothing	\$ -	\$ 25,521	\$ -	\$ -	\$ -
Small Equipment (under \$5,000)	19,173	14,629	-	-	-
Subtotal	19,173	40,150	-	-	-
CAPITAL					
Equipment (over \$5,000)	\$ 127,399	\$ 4,118	\$ -	\$ -	\$ -
Motor Vehicles	89,134	(12,936)	-	-	-
Subtotal	216,533	(8,818)	-	-	-
Total Division 2612	\$ 518,959	\$ 211,682	\$ 308,250	\$ 308,250	\$ -
POLICE DEPARTMENT					
CAPITAL					
Equipment (over \$5,000)	\$ 134,505	\$ 72,453	\$ 41,250	\$ 41,250	\$ -
Motor Vehicles	40,658	384,730	500,000	500,000	-
Subtotal	175,162	457,183	541,250	541,250	-
Total Division 2613	\$ 175,162	\$ 457,183	\$ 541,250	\$ 541,250	\$ -
COMMUNITY REC & EVENTS					
PAYROLL					
Irrigation Tech	\$ 20,858	\$ 35,881	\$ 35,592	\$ 38,712	\$ 3,120
Community Forestry	74,128	76,825	80,037	87,275	7,238
Overtime	3,248	4,106	3,000	3,000	-
Health Insurance	20,922	27,025	27,810	36,997	9,187
Social Security/Medicare	7,332	8,716	8,846	9,515	669
State Pension	13,287	16,494	17,344	18,858	1,514
Workers Compensation	4,185	4,133	3,932	3,470	(461)
Life Insurance	102	119	126	126	-
Subtotal	144,063	173,297	176,687	197,954	21,267
CONTRACTURAL SERVICES					
Professional Services	\$ 62,873	\$ 66,270	\$ -	\$ -	\$ -
Maintenance	62,072	-	-	-	-
Subtotal	124,945	66,270	-	-	-

ONE PERCENT SALES TAX FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
COMMUNITY REC & EVENTS					
CAPITAL					
Equipment (over \$5,000)	\$ 29,262	\$ 319,144	\$ 216,563	\$ 195,296	\$ (21,267)
Motor Vehicles	121,142	-	-	-	-
Subtotal	150,404	319,144	216,563	195,296	(21,267)
MISCELLANEOUS					
Transfer to Other Funds	\$ 3,686	\$ -	\$ -	\$ -	\$ -
ROW Costs - Forestry	9,472	16,032	50,000	50,000	-
ROW Costs- Grounds & Facilities	24,413	13,894	50,000	50,000	-
Subtotal	37,570	29,926	100,000	100,000	-
Total Division 2614	\$ 456,982	\$ 588,638	\$ 493,250	\$ 493,250	\$ 0

OTHER PROJECTS

CAPITAL					
Equipment (over \$5,000)	\$ 371,909	\$ 196,376	\$ 179,250	\$ 179,250	\$ -
Energy Efficiency Projects	68,104	39,879	-	-	-
Subtotal	440,014	236,255	179,250	179,250	-
MISCELLANEOUS					
Human Services	\$ 348,762	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Airport	60,000	60,000	60,000	60,000	-
Economic Development	200,000	200,000	200,000	200,000	-
City/County Health	70,500	181,816	70,500	70,500	-
Cheyenne Animal Shelter	-	22,500	22,500	22,500	-
Subtotal	679,262	714,316	603,000	603,000	-
Total Division 2615	\$ 1,119,276	\$ 950,571	\$ 782,250	\$ 782,250	\$ -

STREET & ALLEY

PAYROLL					
Overtime	\$ -	\$ 147	\$ -	\$ -	\$ -
Snow Removal Overtime	51,595	50,381	50,000	50,000	-
Health Insurance	9,923	3,018	-	-	-
Social Security	3,545	820	-	3,825	3,825
State Pension	6,614	1,591	-	7,310	7,310
Workers Compensation	2,034	336	-	1,395	1,395
Life Insurance	38	10	-	-	-
Subtotal	73,751	56,302	50,000	62,530	12,530
CONTRACTURAL SERVICES					
Professional Services	\$ 21,901	\$ 49,169	\$ 50,000	\$ 50,000	\$ -
Emergency Snow Removal	43,150	253,303	50,000	50,000	-
Rental	-	-	-	2,000	2,000
Maintenance	-	297	5,000	85,470	80,470
Computer Software/Maintenance	-	1,519	-	-	-
Copier Expenses	-	330	-	-	-
Subtotal	65,051	304,619	105,000	187,470	82,470

ONE PERCENT SALES TAX FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
STREET & ALLEY					
PARTS AND SUPPLIES					
Street and Traffic Supplies	\$ 122,428	\$ 69,444	\$ 45,000	\$ 50,000	\$ 5,000
Asphalt	251,238	361,654	150,000	200,000	50,000
Sand and Aggregates	6,012	18,072	25,000	25,000	-
Salt	324,470	413,665	200,000	400,000	200,000
Subtotal	704,148	862,835	420,000	675,000	255,000
CAPITAL					
Equipment (over \$5,000)	\$ 32,448	\$ 1,805,880	\$ 500,000	\$ 200,000	\$ (300,000)
Motor Vehicles	-	-	50,000	-	(50,000)
Yellowstone/Dell Range Intersection	(249,440)	-	-	-	-
Prairie & Frontier Mall Drive	16,436	184,442	-	-	-
Evers Blvd	3,513,796	1,166,654	-	-	-
5th Street Over Crow Creek	-	-	-	1,000,000	1,000,000
Crack Seal	-	-	500,000	250,000	(250,000)
Miscellaneous Concrete	518,751	253,479	500,000	500,000	-
Concrete Street Repair	-	12,548	500,000	500,000	-
Mill and Overlay Projects	2,223,217	872,082	2,500,000	2,500,000	-
Mill and Overlay Design	64,074	19,443	50,000	50,000	-
Street Renovation	9,011	26,104	-	250,000	250,000
Slurry/Chip/Micro Projects	163,260	-	500,000	500,000	-
Subtotal	6,291,553	4,340,630	5,100,000	5,750,000	650,000
MISCELLANEOUS					
East Dell Range Boulevard	\$ -	\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)
Subtotal	-	-	1,000,000	-	(1,000,000)
Total Division 2616	\$ 7,134,503	\$ 5,564,386	\$ 6,675,000	\$ 6,675,000	\$ -
TRAFFIC DIVISION					
CONTRACTURAL SERVICES					
Professional Services	\$ 83,346	\$ 806,408	\$ 100,000	\$ 200,000	\$ 100,000
Rental	-	964	-	-	-
Maintenance	-	541	-	-	-
Subtotal	83,346	807,913	100,000	200,000	100,000
PARTS AND SUPPLIES					
Small Equipment (under \$5,000)	\$ -	\$ 401	\$ -	\$ -	\$ -
Street and Traffic Supplies	17,697	14,758	25,000	25,000	-
Street and Traffic Paints	34,865	14,900	25,000	25,000	-
Street and Traffic Posts and Signs	39,527	36,461	25,000	25,000	-
Subtotal	92,089	66,521	75,000	75,000	-
	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
TRAFFIC DIVISION					

ONE PERCENT SALES TAX FUND

EXPENDITURES

Equipment (over \$5,000)	\$	-	\$	-	\$	25,000	\$	25,000	\$	-
Motor Vehicles		-		128,236		-		-		-
Traffic Signals		243,734		69,625		485,000		385,000		(100,000)
Traffic Controllers		16,150		-		20,000		20,000		-
Traffic and Safety Improvements		6,738		7,339		20,000		20,000		-
Subtotal		266,622		205,200		550,000		450,000		(100,000)

Total Division 2617	\$	442,057	\$	1,079,634	\$	725,000	\$	725,000	\$	-
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DRAINAGE DIVISION

CAPITAL

Drainage	\$	554,814	\$	61,824	\$	400,000	\$	400,000	\$	-
Storm Sewer Maintenance		234,908		249,728		150,000		150,000		-
Duff Stormwater Extension		11,870		-		-		-		-
26th Street Interceptor		13,610		280,405		-		-		-
Subtotal		815,202		591,956		550,000		550,000		-

Total Division 2618	\$	815,202	\$	591,956	\$	550,000	\$	550,000	\$	-
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PRIOR TAX CARRYOVER PROJECTS

CAPITAL

Mill and Overlay Projects	\$	33,570	\$	253,407	\$	-	\$	-	\$	-
Subtotal		33,570		253,407		-		-		-

Total Division 2625	\$	33,570	\$	253,407	\$	-	\$	-	\$	-
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TOTAL	\$	11,423,935	\$	10,491,683	\$	11,087,381	\$	11,407,963	\$	320,583
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	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 687,287	\$ 764,887	\$ 851,468	\$ 1,172,111	38%
Contractual Services	635,953	1,412,949	677,750	868,720	28%
Parts and Supplies	826,772	983,165	518,400	773,900	49%
Intra City	127,126	145,938	139,200	163,936	18%
Miscellaneous	737,822	793,764	1,723,500	723,500	-58%
Capital	8,408,975	6,390,979	7,177,063	7,705,796	7%
Total Expenditures	\$ 11,423,935	\$ 10,491,683	\$ 11,087,381	\$ 11,407,963	

SPECIFIC PURPOSE OPTION TAX FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
INTERGOVERNMENTAL REVENUE					
Specific Purpose Option Tax	\$11,309,840	\$11,026,885	\$ 521,905	\$ 500,269	\$ (21,636)
Subtotal	11,309,840	11,026,885	521,905	500,269	(21,636)
INTEREST					
Interest	\$ 215,902	\$ 84,109	\$ 80,000	\$ -	\$ (80,000)
Gain (Loss) on Investments	277,320	280,513	-	-	-
Change in Fair Market Value	370,517	(477,765)	-	-	-
Subtotal	863,739	(113,143)	80,000	-	(80,000)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ -	\$ 4,726	\$ 4,726
Subtotal	-	-	-	4,726	4,726
TOTAL	\$12,173,578	\$10,913,742	\$ 601,905	\$ 504,995	\$ (96,910)

SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
MUNICIPAL COURT - 2017 BALLOT					
CAPITAL					
Buildings	\$ 4,665,146	\$ 568,844	\$ -	\$ -	\$ -
Subtotal	4,665,146	568,844	-	-	-
Total Division 1220	\$ 4,665,146	\$ 568,844	\$ -	\$ -	\$ -
STREETS & ALLEYS - 2017 BALLOT					
CAPITAL					
Street Improvements	\$ -	\$ 558,709	\$ -	\$ -	\$ -
Subtotal	-	558,709	-	-	-
Total Division 1416	\$ -	\$ 558,709	\$ -	\$ -	\$ -
SANITATION - 2012 BALLOT					
CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ 10,644	\$ -	\$ -	\$ -
Subtotal	-	10,644	-	-	-
CAPITAL					
Equipment (over \$5,000)	\$ 17,582	\$ 314	\$ -	\$ -	\$ -
Subtotal	17,582	314	-	-	-
Total Division 1417	\$ 17,582	\$ 10,958	\$ -	\$ -	\$ -
PUBLIC SAFETY CTR - 2012 BALLOT					
CAPITAL					
Furniture and Fixtures (over \$5,000)	\$ 10,428	\$ 8,184	\$ -	\$ -	\$ -
Subtotal	10,428	8,184	-	-	-
Total Division 1540	\$ 10,428	\$ 8,184	\$ -	\$ -	\$ -
AQUATIC CENTER 2012 BALLOT					
CAPITAL					
Buildings	\$ 1,275	\$ -	\$ -	\$ -	\$ -
Subtotal	1,275	-	-	-	-
COST ALLOCATION ALL PROJECTS					
INTRA CITY					
Cost Allocation	\$ 23,844	\$ 41,366	\$ 24,000	\$ 26,350	\$ 2,350
Subtotal	23,844	41,366	24,000	26,350	2,350

SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
E. CHEYENNE PARK 2017 BALLOT					
CAPITAL					
Infrastructure Development	\$ 2,506,488	\$ 136,186	\$ -	\$ -	\$ -
Subtotal	2,506,488	136,186	-	-	-
Total Division 1750	\$ 2,531,607	\$ 177,552	\$ 24,000	\$ 26,350	\$ 2,350

BOTANIC GARDENS - 2012 BALLOT

PAYROLL

Volunteer Coordinator	\$ -	\$ 42,662	\$ 42,662	\$ -	\$ (42,662)
Events Coordinator	42,081	42,683	42,683	45,803	3,120
Interior Operations Coordinator	37,466	39,080	39,080	42,200	3,120
Maintenance Custodian	29,899	16,627	-	-	-
Horticulturist	-	48,026	40,560	-	(40,560)
Horticulture/Operations Supervisor	-	49,887	49,338	-	(49,338)
Temporary/Part Time	1,896	18,122	25,000	67,950	42,950
Overtime	1,497	41	5,000	5,000	-
Health Insurance	25,560	61,971	57,367	18,632	(38,734)
Social Security/Medicare	8,823	19,035	18,163	12,278	(5,885)
State Pension	15,267	32,722	31,334	13,825	(17,509)
Workers Compensation	5,259	8,755	8,073	4,478	(3,595)
Longevity	-	-	-	1,560	1,560
Life Insurance	126	230	222	84	(138)
Unemployment Compensation	-	3,796	-	-	-
Subtotal	167,873	383,638	359,482	211,811	(147,671)

BOTANIC GARDENS

CONTRACTURAL SERVICES

Professional Services	\$ 14,256	\$ 5,807	\$ 30,000	\$ 50,000	\$ 20,000
Light, Fuel and Power	25,461	65,328	30,000	75,000	45,000
Rental	3,085	678	-	-	-
Maintenance	12,705	19,887	15,500	20,000	4,500
Subtotal	55,507	91,700	75,500	145,000	69,500

PARTS AND SUPPLIES

Office Supplies	\$ 964	\$ -	\$ 2,500	\$ 2,500	\$ -
Maintenance Supplies	17,056	2,585	15,000	15,000	-
Subtotal	18,020	2,585	17,500	17,500	-

MISCELLANEOUS

Transfer to Other Funds	\$ 3,686	\$ -	\$ -	\$ -	\$ -
Subtotal	3,686	-	-	-	-

Total Division 1752	\$ 245,087	\$ 477,923	\$ 452,482	\$ 374,311	\$ (78,171)
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SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
GREENWAY 2017 BALLOT					
PAYROLL					
Maintenance Technician	\$ 30,829	\$ 31,554	\$ 63,337	\$ 68,640	\$ 5,303
Equipment Operator II	31,944	32,427	-	-	-
Temporary/Part Time	-	-	15,000	-	(15,000)
Overtime	1,810	2,107	-	-	-
Health Insurance	27,034	29,485	29,488	18,632	(10,856)
Social Security/Medicare	4,722	4,784	5,711	5,097	(613)
State Pension	8,873	9,333	9,260	10,035	776
Workers Compensation	2,814	2,254	2,538	1,859	(679)
Life Insurance	90	90	90	70	(20)
Subtotal	108,115	112,034	125,423	104,334	(21,089)
CONTRACTUAL SERVICES					
Greenway Maintenance	\$ 171,289	\$ 32,894	\$ -	\$ -	\$ -
Subtotal	171,289	32,894	-	-	-
CAPITAL					
Greenway Projects	\$ 377,602	\$ 495,027	\$ -	\$ -	\$ -
Subtotal	377,602	495,027	-	-	-
MISCELLANEOUS					
Transfer to Other Funds	\$ 2,460	\$ -	\$ -	\$ -	\$ -
Subtotal	2,460	-	-	-	-
Total Division 1754	\$ 659,467	\$ 639,955	\$ 125,423	\$ 104,334	\$ (21,089)
OVERAGE FUNDS					
CAPITAL					
Buildings	\$ -	\$ 260,751	\$ -	\$ -	\$ -
Subtotal	-	260,751	-	-	-
Total Division 2111	\$ -	\$ 260,751	\$ -	\$ -	\$ -
CHRISTENSEN 2017 BALLOT					
CONTRACTUAL SERVICES					
Professional Services	\$ 8,160,278	\$ 3,294,645	\$ -	\$ -	\$ -
Subtotal	8,160,278	3,294,645	-	-	-
Total Division 2033	\$ 8,160,278	\$ 3,294,645	\$ -	\$ -	\$ -
WEST EDGE 2017 BALLOT					
CAPITAL					
Infrastructure Development	\$ 129,624	\$ 174,481	\$ -	\$ -	\$ -
Subtotal	129,624	174,481	-	-	-
Total Division 2041	\$ 129,624	\$ 174,481	\$ -	\$ -	\$ -

SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
17TH ST. CORRIDOR 2012 BALLOT					
CAPITAL					
Infrastructure Development	\$ -	\$ 9,084	\$ -	\$ -	\$ -
Subtotal	-	9,084	-	-	-
Total Division 2042	\$ -	\$ 9,084	\$ -	\$ -	\$ -
TOTAL	\$16,419,218	\$ 6,181,087	\$ 601,905	\$ 504,995	\$ (96,910)

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 275,988	\$ 495,672	\$ 484,905	\$ 316,145	-35%
Contractual Services	8,387,075	3,429,883	75,500	145,000	92%
Parts and Supplies	18,020	2,585	17,500	17,500	0%
Intra City	23,844	41,366	24,000	26,350	10%
Miscellaneous	6,146	-	-	-	0%
Capital	7,708,144	2,211,580	-	-	0%
Total Expenditures	\$16,419,218	\$ 6,181,087	\$ 601,905	\$ 504,995	

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YOUTH ACTIVITIES FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
INTEREST					
Interest	\$ 18	\$ 10	\$ 20	\$ 20	\$ -
Subtotal	18	10	20	20	-
MISCELLANEOUS					
Ropes Course Fees	\$ 1,740	\$ 2,251	\$ 2,000	\$ 3,000	\$ 1,000
Subtotal	1,740	2,251	2,000	3,000	1,000
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 16,201	\$ 15,189	\$ (1,012)
Subtotal	-	-	16,201	15,189	(1,012)
TOTAL	\$ 1,758	\$ 2,261	\$ 18,221	\$ 18,209	\$ (12)

YOUTH ACTIVITIES FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Temporary/Part Time	\$ 455	\$ -	\$ 2,000	\$ 2,000	\$ -
Social Security/Medicare	35	-	153	153	-
Workers Comp	21	-	68	56	(12)
Subtotal	511	-	2,221	2,209	(12)
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 3,376	\$ 3,500	\$ 9,500	\$ 6,000
Professional Services	3,340	1,420	4,000	3,000	(1,000)
Maintenance	-	424	1,500	1,500	-
Subtotal	3,340	5,220	9,000	14,000	5,000
PARTS AND SUPPLIES					
Office Supplies	\$ 36	\$ -	\$ 1,500	\$ 1,500	\$ -
Subtotal	36	-	1,500	1,500	-
CAPITAL					
Furniture and Fixtures (over \$5,000)	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)
Subtotal	-	-	5,000	-	(5,000)
INTRA CITY					
Cost Allocation	\$ 114	\$ 147	\$ 500	\$ 500	\$ -
Subtotal	114	147	500	500	-
TOTAL	\$ 4,000	\$ 5,367	\$ 18,221	\$ 18,209	\$ (12)

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 511	\$ -	\$ 2,221	\$ 2,209	-1%
Contractual Services	3,340	5,220	9,000	14,000	56%
Parts and Supplies	36	-	1,500	1,500	0%
Intra City	114	147	500	500	0%
Capital	-	-	5,000	-	-100%
Total Expenditures	\$ 4,000	\$ 5,367	\$ 18,221	\$ 18,209	

GOLF FACILITIES FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CHARGES FOR SERVICES					
Recreation-Golf Memberships	\$ 194,517	\$ 242,263	\$ 210,000	\$ 250,000	\$ 40,000
Subtotal	194,517	242,263	210,000	250,000	40,000
INTEREST					
Interest	\$ 6,351	\$ 1,395	\$ 1,500	\$ 1,500	\$ -
Change in Fair Market Value	2,051	(1,196)	-	-	-
Subtotal	8,402	199	1,500	1,500	-
MISCELLANEOUS					
Property Sales	\$ -	\$ 5,300	\$ -	\$ -	\$ -
Miscellaneous	5,000	5,000	-	-	-
Subtotal	5,000	10,300	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 65,090	\$ 67,200	\$ 2,110
Subtotal	-	-	65,090	67,200	2,110
TOTAL	\$ 207,919	\$ 252,762	\$ 276,590	\$ 318,700	\$ 42,110

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PARTS AND SUPPLIES					
Irrigation Supplies	\$ -	\$ 3,305	\$ 4,000	\$ 5,000	\$ 1,000
Small Equipment (under \$5,000)	-	4,909	5,000	5,000	-
Subtotal	-	8,214	9,000	10,000	1,000
CAPITAL					
Equipment (over \$5,000)	\$ 125,736	\$ 113,072	\$ 210,000	\$ 250,000	\$ 40,000
Landscaping	1,322	2,491	50,000	50,000	-
Subtotal	127,058	115,562	260,000	300,000	40,000
INTRA CITY					
Cost Allocation	\$ 3,688	\$ 3,489	\$ 7,590	\$ 8,700	\$ 1,110
Subtotal	3,688	3,489	7,590	8,700	1,110
TOTAL	\$ 130,746	\$ 127,265	\$ 276,590	\$ 318,700	\$ 42,110

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Parts and Supplies	\$ -	\$ 8,214	\$ 9,000	\$ 10,000	11%
Intra City	3,688	3,489	7,590	8,700	15%
Capital	127,058	115,562	260,000	300,000	15%
Total Expenditures	\$ 130,746	\$ 127,265	\$ 276,590	\$ 318,700	

INTERNAL SERVICE FUND



FLEET MAINTENANCE FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CHARGES FOR SERVICES					
Intergovernmental Services - Fuel	\$ 1,286,556	\$ 1,143,667	\$ 1,600,000	\$ 2,883,602	\$ 1,283,602
Intergovernmental Services - Parts	1,158,761	1,157,182	1,153,000	1,863,563	710,563
Intergovernmental Services - Labor	1,156,252	1,232,217	1,207,200	1,315,848	108,648
Intra City Charges	-	-	140,000	49,997	(90,003)
Subtotal	3,601,569	3,533,066	4,100,200	6,113,010	2,012,810
INTEREST					
Interest	\$ 191	\$ 409	\$ 250	\$ 500	\$ 250
Change in Fair Market Value	-	492	-	-	-
Subtotal	191	902	250	500	250
MISCELLANEOUS					
Property Sales	\$ -	\$ 155	\$ -	\$ -	\$ -
Miscellaneous	123	239	-	-	-
Donation of Fixed Assets	-	346,748	-	-	-
Subtotal	123	347,142	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 359,689	\$ -	\$ (359,689)
Subtotal	-	-	359,689	-	(359,689)
TOTAL	\$ 3,601,884	\$ 3,881,109	\$ 4,460,139	\$ 6,113,510	\$ 1,653,371

FLEET MAINTENANCE FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Fleet Manager	\$ 78,832	\$ 78,832	\$ 78,832	\$ 81,952	\$ 3,120
Foreman	106,094	107,144	107,124	113,364	6,240
Operations Coordinator	36,422	36,422	36,422	41,599	5,177
Mechanic Foreman	1,030	-	-	-	-
Welder	40,250	40,250	40,250	43,370	3,120
Mechanic	76,551	7,271	-	-	-
Senior Mechanic	330,711	310,650	336,095	357,935	21,840
Parts Coordinator	45,470	45,741	45,471	48,591	3,120
Lube Technician	40,021	39,559	40,021	43,141	3,120
CDL Trainer	-	-	-	38,000	38,000
Temporary/Part Time	12,851	13,214	18,500	20,280	1,780
Overtime	13,111	10,146	11,000	16,000	5,000
Health Insurance	239,343	220,417	214,297	258,582	44,285
Social Security/Medicare	58,504	50,635	53,404	59,601	6,197
State Pension	106,217	96,301	100,164	116,245	16,082
Workers Compensation	32,628	23,796	23,286	21,737	(1,549)
Longevity Pay	10,495	-	-	10,260	10,260
Specialty Pay	675	900	900	900	-
Mileage Allowance	495	359	460	460	-
Tool Allowance	7,900	6,350	13,200	14,400	1,200
Life Insurance	752	676	672	706	34
Termination Pay	(1,182)	(811)	-	-	-
Subtotal	1,237,171	1,087,851	1,120,097	1,287,123	167,025
CONTRACTUAL SERVICES					
Professional Development	\$ 1,011	\$ 398	\$ 11,500	\$ 11,500	\$ -
Dues and Subscriptions	6,167	8,245	10,000	10,000	-
Professional Services	31,496	29,699	50,000	50,000	-
Printing	-	55	300	300	-
Postage and Freight	-	150	1,000	200	(800)
Insurance	-	30,042	42,000	36,000	(6,000)
Telecommunications	2,930	3,221	3,000	3,000	-
Light, Fuel and Power	33,066	37,172	41,000	42,000	1,000
Maintenance	281,533	150,733	240,000	240,000	-
Computer Software/Maintenance	-	14,562	14,562	14,562	-
Copier Expenses	-	1,955	2,000	2,000	-
Subtotal	356,203	276,231	415,362	409,562	(5,800)

FLEET MAINTENANCE FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PARTS AND SUPPLIES					
Office Supplies	\$ 1,048	\$ 3,478	\$ 1,700	\$ 2,000	\$ 300
Food and Medical Supplies	747	594	600	600	-
Maintenance Supplies	217	863	2,000	2,000	-
Petroleum Products	2,292	3,621	3,000	4,000	1,000
Clothing	3,196	2,193	5,000	8,000	3,000
Small Equipment (under \$5,000)	16,040	16,331	14,500	14,500	-
Non-Inventory Tires	65,831	71,117	100,000	130,000	30,000
Non-Inventory Parts	468,089	459,239	500,000	650,000	150,000
Subtotal	557,460	557,436	626,800	811,100	184,300
INTRA CITY					
Cost Allocation	\$ 105,424	\$ 92,464	\$ 124,980	\$ 165,000	\$ 40,020
Fleet Labor and Parts Inventory	342,532	196,087	477,000	620,100	143,100
Fleet Inventory Fuel	1,139,255	1,211,837	1,553,500	2,718,625	1,165,125
Fleet Fuel, Labor, and Parts Inventory	36,946	40,949	33,400	55,000	21,600
Inventory Adjustment	-	1,843	-	-	-
Subtotal	1,624,157	1,543,181	2,188,880	3,558,725	1,369,845
MISCELLANEOUS					
Transfer to Other Funds	\$ 20,540	\$ -	\$ 60,000	\$ -	\$ (60,000)
Depreciation	48,804	45,888	49,000	47,000	(2,000)
Subtotal	69,345	45,888	109,000	47,000	(62,000)
TOTAL	\$ 3,844,336	\$ 3,510,586	\$ 4,460,139	\$ 6,113,510	\$ 1,653,370

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 1,237,171	\$ 1,087,851	\$ 1,120,097	\$ 1,287,123	15%
Contractual Services	356,203	276,231	415,362	409,562	-1%
Parts and Supplies	557,460	557,436	626,800	811,100	29%
Intra City	1,624,157	1,543,181	2,188,880	3,558,725	63%
Miscellaneous	69,345	45,888	109,000	47,000	-57%
Total Expenditures	\$ 3,844,336	\$ 3,510,586	\$ 4,460,139	\$ 6,113,510	

ENTERPRISE FUNDS



SOLID WASTE FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CHARGES FOR SERVICES					
Sanitation-Refuse Removal	\$ 15,728,598	\$ 15,643,524	\$ 8,344,552	\$ 8,563,741	\$ 219,189
Sanitation-Landfill	363,339	315,959	298,409	309,712	11,303
Sanitation-Special Pickups	365,618	958,105	700,651	731,053	30,402
Sanitation-Transfer Station	324,990	355,593	260,805	269,479	8,674
Sanitation-Freon Removal	1,400	1,777	-	-	-
Sanitation-Hazardous Waste	2,780	1,634	-	-	-
Sanitation-Compost Fees	113,730	115,062	1,515,117	1,550,162	35,045
Sanitation-Recycling	2,247	1,019	31,628	33,642	2,014
Sanitation-Roll Off Revenue	191,586	237,385	700,652	731,053	30,401
Sanitation-1.5 CU Dumpsters	114,155	109,412	4,048,142	4,223,792	175,650
Sanitation-Front Load Containers	139,619	123,974	2,803,066	2,924,378	121,312
Sanitation-Compactor	61,283	-	-	-	-
Subtotal	17,409,345	17,863,446	18,703,022	19,337,012	633,990
INTEREST					
Interest	\$ 51,929	\$ 30,279	\$ 30,000	\$ 30,000	\$ -
Gain (Loss) on Investments	320,754	757,962	10,000	300,000	290,000
Gain (Loss) on Disposal Assets	(519,455)	(394,094)	-	-	-
Change in Fair Market Value	380,887	(540,299)	-	-	-
Subtotal	234,114	(146,152)	40,000	330,000	290,000
MISCELLANEOUS					
Miscellaneous Rentals and Leases	\$ 250,377	\$ 120,465	\$ 195,000	\$ 245,000	\$ 50,000
Insurance Proceeds	-	47,000	-	-	-
Miscellaneous	9,993	(58)	-	-	-
Donation of Fixed Assets	-	44,782	-	-	-
Subtotal	260,370	212,189	195,000	245,000	50,000
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 363,876	\$ 121,850	\$ (242,026)
Subtotal	-	-	363,876	121,850	(242,026)
SANITATION					
Property Sales	\$ 977	\$ 2,124	\$ -	\$ 2,163	\$ 2,163
Subtotal	977	2,124	-	2,163	2,163
TOTAL	\$17,904,806	\$17,931,608	\$19,301,898	\$20,036,025	\$ 734,127

SOLID WASTE FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
SANITATION					
PAYROLL					
Transfer Station Supervisor	\$ 85,065	\$ 53,758	\$ 45,760	\$ -	\$ (45,760)
Transfer Station Manager	33,395	90,513	89,313	92,433	3,120
Mechanic Foreman	55,640	55,640	55,640	58,760	3,120
Network Systems Technician	11,323	37,747	37,440	42,640	5,200
Foreman	176,259	151,367	157,558	159,637	2,079
Administrative Assistant	93,446	101,366	90,997	103,478	12,481
Operations Specialist	29,204	20,862	42,000	45,120	3,120
Semi Driver	117,993	126,907	155,912	168,392	12,480
Mechanic	42,640	76,751	85,279	91,519	6,240
Senior Mechanic	47,552	46,800	46,800	49,920	3,120
Driver	225,968	302,877	449,774	849,878	400,104
Senior Driver	1,124,288	982,485	939,912	841,732	(98,180)
Sanitation Worker	248,888	234,302	272,349	147,593	(124,756)
Transfer Station Attendent	26,958	22,155	32,240	36,399	4,159
Temporary/Part Time	-	-	17,500	19,500	2,000
Overtime	242,592	254,429	275,000	300,000	25,000
Health Insurance	892,787	890,857	1,173,105	1,153,334	(19,772)
Social Security/Medicare	189,971	188,099	203,066	221,154	18,088
State Pension	109,907	87,961	412,631	445,567	32,937
Workers Compensation	105,857	87,009	90,088	80,656	(9,432)
Longevity Pay	27,625	-	-	25,320	25,320
Specialty Pay	31,950	28,375	25,200	23,400	(1,800)
Mileage Allowance	1,292	954	1,500	1,400	(100)
Tool Allowance	1,850	2,300	4,800	4,800	-
Life Insurance	2,646	2,415	2,822	2,810	(12)
Unemployment Compensation	1,102	14,253	-	-	-
Pension Expense (GASB 68)	776,188	682,927	-	-	-
Termination Pay	(35,418)	(1,060)	-	-	-
Subtotal	4,666,969	4,542,052	4,706,686	4,965,442	258,756

CONTRACTUAL SERVICES

Professional Development	\$ 8,746	\$ -	\$ 9,500	\$ 5,000	\$ (4,500)
Dues and Subscriptions	-	135	1,000	500	(500)
Professional Services	151,528	387,338	75,000	295,000	220,000
Licenses and Fees	-	257	3,000	1,000	(2,000)
Employment and Background Checks	-	65	500	-	(500)
Printing	-	2,993	8,000	4,000	(4,000)
Advertising	5,783	1,701	7,500	10,000	2,500
Postage and Freight	-	1,182	2,000	1,500	(500)
Insurance	-	124,222	173,800	157,000	(16,800)
Non-Insured Loss	7	15,559	-	-	-
Telecommunications	4,626	7,589	80,000	4,000	(76,000)
Light, Fuel and Power	109,694	111,969	113,100	120,000	6,900
Maintenance	33,475	61,628	50,000	55,000	5,000
Computer Software/Maintenance	-	653	95,000	10,000	(85,000)
Copier Expenses	-	3,964	6,000	6,000	-
Subtotal	313,860	719,254	624,400	669,000	44,600

SOLID WASTE FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
SANITATION (continued)					
PARTS AND SUPPLIES					
Office Supplies	\$ 16,207	\$ 8,738	\$ 10,000	\$ 10,000	\$ -
Food and Medical Supplies	2,618	1,352	1,300	1,300	-
Maintenance Supplies	37,498	34,694	40,000	80,000	40,000
Petroleum Products	-	41	100	5,000	4,900
Clothing	31,552	23,770	60,000	60,000	-
Small Equipment (under \$5,000)	158,236	7,013	100,000	10,000	(90,000)
Subtotal	246,110	75,608	211,400	166,300	(45,100)
CAPITAL					
Equipment (over \$5,000)	\$ (60,000)	\$ (15,933)	\$ 200,000	\$ 50,000	\$ (150,000)
Computers	-	-	7,500	5,000	(2,500)
Improvements	-	-	300,000	100,000	(200,000)
	(60,000)	(15,933)	507,500	155,000	(352,500)
INTRA CITY					
Cost Allocation	\$ 218,178	\$ 253,070	\$ 285,710	\$ 363,400	\$ 77,690
Fleet Fuel, Labor, and Parts Inventory	1,337,605	1,111,713	1,869,400	1,680,000	(189,400)
Subtotal	1,555,783	1,364,783	2,155,110	2,043,400	(111,710)
MISCELLANEOUS					
Transfer to General Fund	\$ 700,000	\$ 2,327,371	\$ 928,470	\$ 726,224	\$ (202,246)
Transfer to Other Funds	77,187	-	-	-	-
Depreciation	1,540,420	1,595,671	1,550,000	1,600,000	50,000
Transfer to Other Funds	88,181	-	-	-	-
Carryover to Reserves	-	-	-	3,155,356	3,155,356
Subtotal	\$ 2,405,788	\$ 3,923,042	\$ 2,478,470	\$ 5,481,580	\$ 3,003,110
Total Division 1417	\$ 9,128,510	\$ 10,608,806	\$ 10,683,566	\$ 13,480,722	\$ 2,797,156
EQUIPMENT REPLACEMENT					
CONTRACTUAL SERVICES					
Loan and Bond Payment	\$ -	\$ -	\$ 747,082	\$ 315,803	\$ (431,278)
Interest Expense	70,516	53,580	386,574	129,302	(257,272)
Uncollectible Accounts	(37,836)	(31,079)	-	50,000	50,000
Carryover to Reserves	-	-	-	114,084	114,084
Subtotal	32,680	22,501	1,133,656	609,189	(524,467)
Total Division 1420/1421	\$ 32,680	\$ 22,501	\$ 1,133,656	\$ 609,189	\$ (524,467)

SOLID WASTE FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
RECYCLING					
PAYROLL					
Foreman	\$ 51,982	\$ 49,974	\$ 49,920	\$ 53,040	\$ 3,120
Heavy Equipment Operator	12,165	65,461	75,982	82,222	6,240
Environmental Technician	40,312	40,259	42,639	45,759	3,120
Senior Heavy Equipment Operator	24,756	-	-	-	-
Compost Office Attendent	33,219	33,219	33,219	33,279	60
Overtime	738	4,386	5,000	15,000	10,000
Health Insurance	56,796	61,982	64,322	53,634	(10,688)
Social Security/Medicare	12,184	14,342	15,322	17,508	2,187
State Pension	21,932	27,671	30,404	34,366	3,962
Workers Compensation	7,262	6,783	6,810	6,385	(424)
Longevity Pay	1,490	-	-	1,560	1,560
Specialty Pay	1,900	1,550	1,200	4,200	3,000
Mileage Allowance	3	-	-	-	-
Life Insurance	178	208	214	228	14
Subtotal	264,918	305,836	325,031	347,182	22,150
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ -	\$ -	\$ 500	\$ 500	\$ -
Professional Services	685,611	268,234	750,000	364,000	(386,000)
Advertising	-	1,093	500	2,500	2,000
Postage and Freight	-	194	200	200	-
Insurance	-	8,011	11,200	13,000	1,800
Telecommunications	-	532	600	500	(100)
Subtotal	685,611	278,065	763,000	380,700	(382,300)
PARTS AND SUPPLIES					
Office Supplies	\$ 346	\$ 797	\$ 1,000	\$ 1,200	\$ 200
Maintenance Supplies	9,831	1,303	2,500	10,000	7,500
Clothing	2,481	922	2,000	2,200	200
Small Equipment (under \$5,000)	-	330	1,000	7,500	6,500
Subtotal	12,658	3,352	6,500	20,900	14,400
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)
Improvements	-	-	130,000	50,000	(80,000)
Subtotal	-	-	145,000	50,000	(95,000)
INTRA CITY					
Cost Allocation	\$ 25,886	\$ 23,550	\$ 32,520	\$ 32,520	\$ -
Fleet Fuel, Labor, and Parts Inventory	35,265	35,681	36,300	48,000	11,700
Subtotal	61,151	59,231	68,820	80,520	11,700
MISCELLANEOUS					
Transfer to Other Funds	\$ 4,624	\$ -	\$ -	\$ -	\$ -
Depreciation	8,145	9,311	8,200	9,500	1,300
Carryover to Reserves	-	-	-	271,626	271,626
Subtotal	12,769	9,311	8,200	281,126	272,926
Total Division 1423	\$ 1,037,108	\$ 655,795	\$ 1,316,551	\$ 1,160,427	\$ (156,124)

SOLID WASTE FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
LANDFILL					
PAYROLL					
Landfill Manager	\$ 71,090	\$ 72,000	\$ 80,000	\$ 83,120	\$ 3,120
Staff Engineer	26,183	-	65,000	65,000	-
Operations Manager	-	13,260	13,260	14,040	780
Deputy Director of Public Works	46,355	94,099	94,099	97,219	3,120
Landfill Supervisor	54,128	57,379	57,280	60,400	3,120
Heavy Equipment Operator	103,316	152,279	152,462	164,944	12,482
Landfill Attendant	44,101	44,204	44,148	47,268	3,120
Landfill Worker	80,122	90,387	96,555	106,079	9,524
Temporary/Part Time	13,442	-	10,000	5,000	(5,000)
Overtime	18,313	19,400	30,000	32,000	2,000
Health Insurance	98,232	138,127	190,589	148,852	(41,736)
Social Security/Medicare	34,704	40,785	47,408	50,931	3,524
State Pension	61,878	77,900	93,832	100,254	6,422
Workers Compensation	17,536	18,678	21,070	18,575	(2,495)
Longevity Pay	3,300	-	-	6,060	6,060
Specialty Pay	3,900	9,000	9,000	9,600	600
Life Insurance	404	490	564	558	(6)
Unemployment Compensation	38	4,290	-	-	-
Subtotal	677,040	832,278	1,005,266	1,009,901	4,634
CONTRACTUAL SERVICES					
Professional Development	\$ 7,122	\$ 149	\$ 20,000	\$ 15,000	\$ (5,000)
Local Meeting Expense	-	-	2,500	-	(2,500)
Dues and Subscriptions	891	991	1,500	500	(1,000)
Professional Services	238,507	123,165	350,000	250,000	(100,000)
Licenses and Fees	2,186	(445)	500	500	-
Printing	-	842	250	250	-
Advertising	201	950	1,000	1,000	-
Postage and Freight	-	186	500	250	(250)
Insurance	-	24,534	34,300	32,000	(2,300)
Non-Insured Loss	-	200	-	-	-
Telecommunications	3,586	3,592	4,000	3,500	(500)
Rental	-	3,525	5,000	25,000	20,000
Maintenance	2,100	5,202	125,000	125,000	-
Computer Software/Maintenance	-	1,519	35,000	35,000	-
Subtotal	254,594	164,410	579,550	488,000	(91,550)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,331	\$ 1,789	\$ 1,500	\$ 1,800	\$ 300
Food and Medical Supplies	-	1,525	1,500	1,500	-
Maintenance Supplies	18,085	15,436	18,000	15,500	(2,500)
Petroleum Products	5,395	8,992	7,500	5,000	(2,500)
Clothing	2,473	954	5,000	5,000	-
Small Equipment (under \$5,000)	5,106	62,458	5,000	5,000	-
Subtotal	33,390	91,154	38,500	33,800	(4,700)

SOLID WASTE FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
LANDFILL (continued)					
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Landfill Closure Exp/Reserve	320,593	310,487	-	320,000	320,000
Improvements	-	2,017	3,600,000	700,000	(2,900,000)
Subtotal	320,593	312,504	3,600,000	1,040,000	(2,560,000)

INTRA CITY					
Cost Allocation	\$ 52,948	\$ 85,920	\$ 110,568	\$ 110,568	\$ -
Fleet Fuel, Labor, and Parts Inventory	233,570	366,766	312,300	455,000	142,700
Subtotal	286,518	452,686	422,868	565,568	142,700

MISCELLANEOUS					
Transfer to Other Funds	\$ 13,559	\$ -	\$ -	\$ -	\$ -
Depreciation	228,700	266,955	230,000	275,000	45,000
Carryover to Reserves	-	-	-	1,042,859	1,042,859
Subtotal	242,259	266,955	230,000	1,317,859	1,087,859

Total Division 1424	\$ 1,814,393	\$ 2,119,986	\$ 5,876,184	\$ 4,455,127	\$ (1,421,057)
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BELVOIR RANCH

PAYROLL					
Ranch Manager	\$ 44,090	\$ 47,008	\$ 47,008	\$ 50,128	\$ 3,120
Overtime	5,217	1,536	5,000	5,000	-
Health Insurance	8,444	8,952	9,293	9,316	23
Social Security/Medicare	3,785	3,584	3,910	4,218	308
State Pension	6,956	6,854	7,604	8,209	605
Workers Compensation	2,256	1,670	1,734	1,538	(196)
Longevity Pay	1,020	-	-	1,020	1,020
Uniform Allowance	110	-	110	110	-
Life Insurance	42	40	42	42	-
Subtotal	71,919	69,644	74,701	79,582	4,881

CONTRACTUAL SERVICES					
Professional Services	\$ 43,051	\$ 34,159	\$ 45,000	\$ 45,000	\$ -
Licenses and Fees	25	6,046	15,000	-	(15,000)
Property Tax	16,009	19,088	20,000	20,000	-
Advertising	-	-	250	-	(250)
Postage and Freight	-	-	50	-	(50)
Insurance	-	2,003	2,700	2,000	(700)
Telecommunications	278	-	-	-	-
Light, Fuel and Power	22,079	21,057	19,100	22,000	2,900
Rental	-	1,513	2,000	7,500	5,500
Maintenance	-	11,155	20,000	5,000	(15,000)
Subtotal	81,441	95,021	124,100	101,500	(22,600)

SOLID WASTE FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
BELVOIR RANCH (continued)					
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 31,633	\$ 16,858	\$ 35,000	\$ 35,000	\$ -
Petroleum Products	-	3,657	3,000	3,000	-
Small Equipment (under \$5,000)	-	-	-	2,500	2,500
Subtotal	31,633	20,515	38,000	40,500	2,500
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)
Subtotal	-	-	25,000	-	(25,000)
INTRA CITY					
Cost Allocation	\$ 5,663	\$ 5,578	\$ 8,040	\$ 8,600	\$ 560
Fleet Fuel, Labor, and Parts Inventory	15,717	15,003	17,500	18,000	500
Subtotal	21,380	20,581	25,540	26,600	1,060
MISCELLANEOUS					
Transfer to Other Funds	\$ 762	\$ -	\$ -	\$ -	\$ -
Depreciation	4,567	5,914	4,600	5,000	400
Carryover to Reserves	-	-	-	77,377	77,377
Subtotal	5,329	5,914	4,600	82,377	77,777
Total Division 1425	\$ 211,703	\$ 211,675	\$ 291,941	\$ 330,559	\$ 38,618
TOTAL	\$12,224,394	\$13,618,764	\$19,301,898	\$20,036,025	\$ 734,126

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 5,680,845	\$ 5,749,810	\$ 6,111,684	\$ 6,402,106	5%
Contractual Services	1,368,186	1,279,251	3,224,706	2,248,389	-30%
Parts and Supplies	323,792	190,629	294,400	261,500	-11%
Intra City	1,924,832	1,897,281	2,672,338	2,716,088	2%
Miscellaneous	2,666,147	4,205,222	2,721,270	7,162,941	163%
Capital	260,593	296,572	4,277,500	1,245,000	-71%
Total Expenditures	\$ 12,224,394	\$ 13,618,764	\$ 19,301,898	\$ 20,036,025	

CIVIC CENTER FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CHARGES FOR SERVICES					
Civic Center Exhibits	\$ 211	\$ -	\$ 200	\$ 1,000	\$ 800
Civic Center Ticket Sales	952,555	83,189	1,385,000	1,385,550	550
Civic Center Concessions	35,635	5,442	36,000	77,610	41,610
Civic Center Labor	13,568	-	98,702	87,500	(11,202)
Civic Center - Vendor Lobby Fee	1,421	83	1,000	-	(1,000)
Malt Beverage Sales	24,494	5,291	36,000	75,000	39,000
Ticketing Fee Revenue	-	10,204	-	30,000	30,000
Merchandise	8,897	-	11,000	11,000	-
Advertising Fees	6,000	(2,000)	1,500	4,000	2,500
Subtotal	1,042,780	102,209	1,569,402	1,671,660	102,258
INTEREST					
Interest	\$ (315)	\$ -	\$ -	\$ -	\$ -
Subtotal	(315)	-	-	-	-
MISCELLANEOUS					
Civic Center Utility Surcharge	\$ 2,770	\$ -	\$ -	\$ -	\$ -
Civic Center Capital Improvement	25,932	1,983	40,000	48,750	8,750
Civic Center Rentals	24,318	54,224	40,306	85,000	44,694
Miscellaneous Donations	-	250	65,000	30,000	(35,000)
Arts Access Donations	768	317	6,500	1,000	(5,500)
Miscellaneous	42,180	137	32,500	-	(32,500)
Donation of Fixed Assets	-	74,452	-	-	-
Subtotal	95,968	131,362	184,306	164,750	(19,556)
TRANSFERS					
Transfers from Other Funds	\$ -	\$ -	\$ 184,069	\$ -	\$ (184,069)
Transfers from General Fund	120,000	895,000	120,000	120,000	-
Subtotal	120,000	895,000	304,069	120,000	(184,069)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ -	\$ 328,944	\$ 328,944
Subtotal	-	-	-	328,944	328,944
TOTAL	\$ 1,258,433	\$ 1,128,571	\$ 2,057,777	\$ 2,285,354	\$ 227,577

CIVIC CENTER FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CIVIC CENTER					
PAYROLL					
Director of Civic Center	\$ 63,860	\$ 31,333	\$ -	\$ -	\$ -
Office Manager	40,993	(276)	-	-	-
Box Office Manager	43,565	36,630	45,000	52,290	7,290
Booking Manager	-	3,725	60,000	55,120	(4,880)
Assistant Technical Manager	50,902	35,228	51,000	54,121	3,121
Civic Center Technical Director	60,201	59,446	61,000	68,285	7,285
Temporary/Part Time	158,471	49,175	193,500	230,000	36,500
Concessions Staff	602	3,199	15,340	-	(15,340)
Overtime	3,131	1,680	3,000	15,000	12,000
Health Insurance	36,204	35,009	60,664	60,763	99
Social Security/Medicare	32,621	21,031	32,155	35,755	3,600
State Pension	34,963	29,874	31,725	35,950	4,225
Workers Compensation	18,058	9,942	14,291	13,040	(1,251)
Longevity Pay	740	-	-	1,080	1,080
Life Insurance	211	164	180	180	-
Unemployment Compensation	2,056	14,217	-	-	-
Termination Pay	(2,826)	1,398	-	-	-
Subtotal	543,751	331,775	567,856	621,584	53,728
CONTRACTUAL SERVICES					
Professional Development	\$ 710	\$ -	\$ -	\$ 5,000	\$ 5,000
Local Meeting Expense	24	-	100	100	-
Dues and Subscriptions	1,084	570	495	8,500	8,005
Professional Services	67,496	8,721	1,900	15,000	13,100
Licenses and Fees	-	-	10,000	-	(10,000)
Credit Card Charges	47,955	6,977	50,000	50,000	-
Printing	-	605	16,600	15,500	(1,100)
Advertising	120,283	1,597	156,960	156,960	-
Postage and Freight	(353)	225	200	200	-
Events and Activities	667,297	41,985	650,000	850,000	200,000
Event Professional Services	-	-	65,000	65,000	-
Telecommunications	3,742	2,705	4,000	4,000	-
Light, Fuel and Power	79,155	79,012	91,300	88,000	(3,300)
Rental	44,438	3,580	150,000	35,000	(115,000)
Maintenance	15,531	16,987	24,000	24,000	-
Computer Software/Maintenance	-	799	2,700	5,000	2,300
Copier Expenses	-	361	900	2,000	1,100
Uncollectible Accounts	-	(2,000)	-	-	-
Subtotal	1,047,362	162,124	1,224,155	1,324,260	100,105

CIVIC CENTER FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CIVIC CENTER (continued)					
PARTS AND SUPPLIES					
Office Supplies	\$ 3,195	\$ 571	\$ 800	\$ 1,000	\$ 200
Food and Medical Supplies	12,659	92	60,100	80,000	19,900
Maintenance Supplies	8,453	7,671	7,500	10,000	2,500
Event Supplies	-	-	9,400	15,000	5,600
Clothing	-	-	1,400	4,000	2,600
Small Equipment (under \$5,000)	5,141	1,178	19,300	15,000	(4,300)
Subtotal	29,448	9,512	98,500	125,000	26,500
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ -	\$ 7,000	\$ 40,000	\$ 33,000
Subtotal	-	-	7,000	40,000	33,000
COST OF GOOD SOLD					
Concessions Expense	\$ 6,682	\$ 4,622	\$ 5,020	\$ 5,500	\$ 480
Malt Beverage Expense	6,348	1,666	5,750	5,500	(250)
Ticketing Fees	-	236	-	-	-
Subtotal	13,030	6,524	10,770	11,000	230
INTRA CITY					
Fleet Parts Inventory and Fuel	\$ -	\$ 403	\$ -	\$ 1,000	\$ 1,000
Building Housekeeping	20,833	8,000	25,000	25,000	-
Subtotal	20,833	8,403	25,000	26,000	1,000
MISCELLANEOUS					
Transfer to Other Funds	\$ 5,850	\$ -	\$ -	\$ -	\$ -
Civic Center - Arts Access	6,490	-	6,500	-	(6,500)
Depreciation	108,388	64,058	109,000	100,000	(9,000)
Subtotal	120,728	64,058	115,500	100,000	(15,500)
Total Division 1711	\$ 1,775,153	\$ 582,397	\$ 2,048,781	\$ 2,247,844	\$ 199,063

CONCESSIONS

PAYROLL

Concessions Staff	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Social Security/Medicare	-	-	-	1,913	1,913
Workers Compensation	-	-	-	698	698
Subtotal	-	-	-	27,610	27,610

CONTRACTUAL SERVICES

Licenses and Fees	\$ -	\$ -	\$ 1,655	\$ 2,000	\$ 345
Credit Card Charges	-	-	1,267	1,500	234
Maintenance	-	-	4,700	4,700	-
Subtotal	-	-	7,622	8,200	579

CIVIC CENTER FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CONCESSIONS					
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 75	\$ 100	\$ 25
Food and Medical Supplies	-	-	100	200	100
Maintenance Supplies	-	-	200	300	100
Event Supplies	-	-	300	600	300
Small Equipment (under \$5,000)	-	-	700	500	(200)
Subtotal	-	-	1,375	1,700	325
Total Division 1737	\$ -	\$ -	\$ 8,997	\$ 37,510	\$ 28,514
TOTAL	\$ 1,775,153	\$ 582,397	\$ 2,057,777	\$ 2,285,354	\$ 227,577

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 543,751	\$ 331,775	\$ 567,856	\$ 649,194	14%
Contractual Services	1,047,362	162,124	1,231,777	1,332,460	8%
Parts and Supplies	29,448	9,512	99,875	126,700	27%
Intra City	20,833	8,403	25,000	26,000	4%
Miscellaneous	120,728	64,058	115,500	100,000	-13%
Capital	-	-	7,000	40,000	471%
Cost of Goods Sold	13,030	6,524	10,770	11,000	2%
Total Expenditures	\$ 1,775,153	\$ 582,397	\$ 2,057,777	\$ 2,285,354	

ICE & EVENTS CENTER FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
CHARGES FOR SERVICES					
Ice Center Concessions	\$ 37,310	\$ 17,119	\$ 56,000	\$ 56,000	\$ -
Ice Rental	80,011	87,944	168,200	202,085	33,885
Hockey Camp	-	-	5,000	5,000	-
Public Hockey	6,822	6,937	8,000	7,000	(1,000)
Adult Hockey	26,775	21,175	30,000	30,000	-
Youth Hockey	16,505	7,729	15,000	10,000	(5,000)
Hockey Lessons	-	-	10,000	-	(10,000)
Skate Rental Income	8,448	5,680	10,000	10,000	-
Open Skate	44,463	33,122	60,000	60,000	-
Learn to Skate	6,013	5,700	8,000	8,000	-
Skate Sharpening	2,550	1,828	2,500	2,500	-
Ice Center Birthday Parties	25,553	21,287	35,000	65,000	30,000
Ice Center Special Events	35,200	22,320	115,000	115,000	-
Ice Center Advertising	5,673	2,300	8,000	8,000	-
Ice Center Vending	9,351	6,455	9,000	9,000	-
Ice Center Laser Tag	18,549	19,482	30,000	40,000	10,000
Ice Center Miniature Golf	37,794	46,720	48,327	55,000	6,673
Ice Center Merchandise	3,040	2,009	3,000	3,000	-
Ice Center Room Rental	825	100	1,000	1,000	-
Ice Center Curling Revenue	4,864	50	-	500	500
Ice Center Bumper Cars	14,139	14,859	15,000	25,000	10,000
Ice Center Miscellaneous Activities	292	-	300	-	(300)
Subtotal	384,176	322,813	637,327	712,085	74,758
INTEREST					
Gain (Loss) on Disposal of Assets	\$ (98,320)	\$ -	\$ -	\$ -	\$ -
Subtotal	(98,320)	-	-	-	-
MISCELLANEOUS					
Property Sales	\$ 292,875	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	1,000	1,000	-
Donation of Fixed Assets	-	118,093	-	-	-
Subtotal	292,875	118,093	1,000	1,000	-
TRANSFERS					
Transfers from Other Funds	\$ -	\$ -	\$ 110,338	\$ -	\$ (110,338)
Transfers from General Fund	80,000	80,000	80,000	80,000	-
Subtotal	80,000	80,000	190,338	80,000	(110,338)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ -	\$ 46,346	\$ 46,346
Subtotal	-	-	-	46,346	46,346
TOTAL	658,731	520,905	828,665	839,431	10,766

ICE & EVENTS CENTER FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
PAYROLL					
Ice & Events Coordinator	\$ 64,150	\$ 62,707	\$ 64,150	\$ 67,270	\$ 3,120
Foreman I	41,656	45,440	46,545	49,665	3,120
Recreation Program Specialist	44,087	43,494	49,339	52,459	3,120
Maintenance Tech	22,994	(167)	31,000	34,120	3,120
Temporary/Part Time	60,381	42,953	35,000	35,000	-
Ice Rink Supervisors	26,164	38,310	61,000	70,000	9,000
Overtime	38	263	2,500	2,500	-
Health Insurance	27,777	26,062	51,714	26,617	(25,097)
Social Security	19,740	17,931	21,415	23,462	2,047
State Pension	22,621	21,800	27,929	30,347	2,418
Workers Compensation	11,508	8,549	9,518	8,557	(961)
Longevity Pay	650	-	-	1,560	1,560
Life Insurance	143	125	180	174	(6)
Unemployment Compensation	1,803	86	-	-	-
Termination Pay	(7,912)	1,341	-	-	-
Subtotal	335,801	308,893	400,290	401,731	1,441

CONTRACTUAL SERVICES

Professional Development	\$ 548	\$ -	\$ 4,500	\$ 4,500	\$ -
Local Meeting Expense	-	-	3,475	2,000	(1,475)
Dues and Subscriptions	827	964	1,000	1,000	-
Professional Services	14,374	10,824	15,000	15,000	-
Licenses and Fees	335	1,003	500	2,000	1,500
Credit Card Charges	8,169	5,429	8,500	8,500	-
Advertising	468	713	5,000	5,000	-
Postage and Freight	-	885	100	100	-
Telecommunications	3,124	2,807	3,400	3,400	-
Light, Fuel and Power	86,082	90,092	109,700	105,000	(4,700)
Maintenance	37,859	27,173	35,000	35,000	-
Computer Software/Maintenance	-	-	-	500	500
Copier Expenses	-	1,636	1,700	1,900	200
Uncollectible Accounts	1,060	(80)	-	-	-
Subtotal	152,847	141,444	187,875	183,900	(3,975)

PARTS AND SUPPLIES

Office Supplies	\$ 829	\$ 331	\$ 1,000	\$ 1,000	\$ -
Maintenance Supplies	10,096	10,580	13,000	17,000	4,000
Clothing	-	1,103	600	800	200
Small Equipment (under \$5,000)	2,779	5,542	3,000	6,000	3,000
Subtotal	13,705	17,555	17,600	24,800	7,200

CAPITAL

Equipment (over \$5,000)	\$ -	\$ -	\$ 14,500	\$ 14,500	\$ -
Subtotal	-	-	14,500	14,500	-

ICE & EVENTS CENTER FUND

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
COST OF GOODS SOLD					
Cost of Adult Hockey	\$ 6,831	\$ 6,467	\$ 15,000	\$ 15,000	\$ -
Cost of Hockey Lessons	638	892	2,000	1,000	(1,000)
Cost of Learn to Skate	25	-	500	1,500	1,000
Cost of Skate Sharpening	784	373	1,000	1,000	-
Cost of Birthday Parties	4,838	3,368	8,000	10,000	2,000
Cost of Special Events	3,556	1,291	15,000	15,000	-
Concessions Expense	18,707	9,073	25,000	25,000	-
Laser Tag Expense	818	1,271	3,000	2,000	(1,000)
Miniature Golf Expense	584	1,065	2,000	6,000	4,000
Merchandise Expense	2,266	675	3,000	2,000	(1,000)
Bumper Car Expense	-	532	2,000	2,000	-
Subtotal	39,047	25,007	76,500	80,500	4,000
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 716	\$ 3,902	\$ 2,900	\$ 5,000	\$ 2,100
Subtotal	716	3,902	2,900	5,000	2,100
MISCELLANEOUS					
Transfer to Other Funds	\$ 3,686	\$ -	\$ -	\$ -	\$ -
Depreciation	128,227	128,300	129,000	129,000	-
Subtotal	131,913	128,300	129,000	129,000	-
TOTAL	\$ 674,029	\$ 625,102	\$ 828,665	\$ 839,431	\$ 10,766

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Payroll	\$ 335,801	\$ 308,893	\$ 400,290	\$ 401,731	0%
Contractual Services	152,847	141,444	187,875	183,900	-2%
Parts and Supplies	13,705	17,555	17,600	24,800	41%
Intra City	716	3,902	2,900	5,000	72%
Miscellaneous	131,913	128,300	129,000	129,000	0%
Capital	-	-	14,500	14,500	0%
Cost of Goods Sold	39,047	25,007	76,500	80,500	5%
Total Expenditures	\$ 674,029	\$ 625,102	\$ 828,665	\$ 839,431	

PERMANENT FUND



PERMANENT FUND

REVENUE

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
INTEREST					
Interest	\$ 12,524	\$ 2,438	\$ 3,000	\$ 3,000	\$ -
Change in Fair Market Value	3,905	(2,337)	-	-	-
Subtotal	16,430	101	3,000	3,000	-
MISCELLANEOUS					
Cemetery Lots	\$ 14,970	\$ 11,295	\$ -	\$ -	\$ -
Subtotal	14,970	11,295	-	-	-
TOTAL REVENUES	\$ 31,400	\$ 11,396	\$ 3,000	\$ 3,000	\$ -

EXPENDITURES

	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	\$ Change from 2022 to 2023
MISCELLANEOUS					
Transfer to Other Funds	\$ 12,040	\$ 2,427	\$ 3,000	\$ 3,000	\$ -
Subtotal	12,040	2,427	3,000	3,000	-
TOTAL EXPENDITURES	\$ 12,040	\$ 2,427	\$ 3,000	\$ 3,000	\$ -

	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	% CHANGE
Miscellaneous	\$ 12,040	\$ 2,427	\$ 3,000	\$ 3,000	0%
Total Expenditures	\$ 12,040	\$ 2,427	\$ 3,000	\$ 3,000	