

ADOPTED 2024 ANNUAL BUDGET



City of
Cheyenne



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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, 2023

To the Cheyenne Community and City Council Members,

This is the third budget of our administration, and I'm amazed by the time and work it takes for our staff to compile the necessary documents to complete this exercise. I would like to thank our City Treasurer, Robin Lockman, for her skill and patience in guiding us through the budget process.

In these inflationary times, it has been hard to predict revenues and expenses for things that will happen as far as 15 months from now. In fact, the predictions of several economists, stating that a recession will take place by the next fiscal year, make our conjecture even harder. We leaned on experts in the field to advise what to expect and have taken a conservative approach to revenue prediction.

We started this budget in a better position than we did two years ago. Revenues have grown, and for the first time, our preliminary budget projection did not require initial cuts to expenses. Our proposed General Fund revenues and expenses are \$66,215,278, an increase of \$6,156,752 from our last adopted budget.

The top drivers of our General Fund revenues are Sales and Use Taxes which equates to 36.2%, Property Taxes–11.6%, Special Distribution from the State–10.3%, Franchise Fees–9.2%, Federal Mineral Royalties and Severance Taxes–7.6%, Gasoline/Special Fuel Taxes–3.4%, Historic Horse Racing–3.0%, Building Permits–3.0%, and Vehicle Registration Fees–2.4%. There are no other revenue sources that exceed 2%.

LEADS' effort to attract new data centers has driven up electricity demand that should bring almost \$500,000 in new revenues. The popularity of new historic horse racing venues has added \$805,000 to this budget. Economic activity in Laramie County, especially oil and gas exploration, will drive sales and use tax collections up a projected \$2 million for the next fiscal year. The slowdown in the construction industry due to high-interest rates is projected to result in \$500,000 in lower revenues for building permits. Overall, our economy in southeast Wyoming seems strong, and we're fortunate to have a balanced budget.

MAYOR'S BUDGET MESSAGE

Our General Fund expenses are also projected at \$66,215,278 for next year's budget. Our top expense categories are Payroll and Benefits–72.0%, Utilities–3.9%, Fleet Parts/Fuel and Labor–3.5%, Support Agencies–3.3%, Maintenance–2.5%, Property and Liability Insurance–1.8%, Professional Services–1.8%, Computer Software/Maintenance/Network Development–1.8%, Support for the Civic Center/Ice and Events Center/Transit/Fridays on the Plaza–1.7%, and Supplies–1.6%. As you can see, we spend the majority of our resources on our most important asset, our employees.

Cheyenne's economic future is bright. Our economy has shown itself to be resilient during these inflationary times. Sales tax collections have been solid, and most of our other revenue categories remain strong and dependable. The biggest headwind is keeping up with the increasing cost of doing business. The ever-increasing cost of living puts pressure on wages and the day-to-day cost of running the city.

This is a conservative budget that we have worked hard to meet as many of the department's needs as possible. I look forward to our City Council work sessions and the opportunity to share our budget with the public. I appreciate the way our dedicated staff maximizes the public dollars we are so blessed to have.

Very Truly Yours,

A handwritten signature in dark ink, appearing to read 'Patrick J. Collins', with a stylized, looping flourish at the end.

Patrick J. Collins
Mayor

CHEYENNE DEMOGRAPHICS

Population (2021)

65,051 people



Home Ownership

Median home value: **\$241,100**

Housing units occupied by owner: **69.1%**



Education

High school or higher: **94.3%**

Bachelor's degree or higher: **31.5%**



Age

Persons under 5 years: **6.0%**

Persons under 18 years: **21.6%**

Persons 65 years and over: **16.5%**



Income

Median household income: **\$70,705**

Per capita income: **\$39,309**

Persons in poverty: **8.7%**



Transportation

Mean travel time to work (minutes):
15.75



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 2022.



46.7 Miles
of greenway system developed and maintained



10 miles
of streets reconstructed or resurfaced



1,489
building permits issued



70,570 tons
of solid waste disposed at the Cheyenne Landfill



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



76,526 calls
for police service



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



10,059 calls
for fire and emergency medical services



1,000 acres and 32 total
parks and amenities

GOVERNMENT STRUCTURE

Form of Government

The City of Cheyenne operates under the Mayor-Council form of government and is classified as a first class City pursuant to Wyoming Statutes.

Mayor

The Mayor is elected at large and on a non-partisan basis for a four-year term. Patrick Collins was sworn in as Cheyenne's Mayor on January 4, 2021. The Mayor serves as the Chief Executive and Operating Officer for the City, including carrying out the ordinances and resolutions of the Governing Body as well making recommendations to the Governing Body for appointment of the following city officials:

- City Attorney
- City Clerk
- City Engineer
- City Treasurer
- Community Recreation and Events Director
- Fire Chief
- Municipal Court Judges
- Planning and Development Director
- Police Chief
- Public Works Director

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

GOVERNMENT STRUCTURE

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 broadcasted live on the City's Facebook, Twitter and YouTube pages in addition to Spectrum local access channel 192. The public may watch and provide comment (when applicable to a meeting) remotely through Zoom. Zoom links can be found at www.cheyennecity.org/ecm.

City Departments

The City General Fund budget is approved by ordinance within 12 departments. They include City Clerk, City Council, City Engineer, City Treasurer, Community Recreation and Events, Compliance, Fire, Mayor, Miscellaneous, Planning and Development, Police, and Public Works.

City Boards/Commissions

The City Council approves the Mayor's appointment of individuals to serve on the following boards and commissions. Membership on City boards and commissions are voluntary positions.

- Affordable Housing Task Force
- Art in Public Places
- Board of Adjustment
- Building Code Board of Appeals
- Cheyenne Community Forestry Committee
- Cheyenne Housing Authority Board
- City/County Health Board
- City of Cheyenne Personnel Commission
- Community Action of Laramie County
- Community Technology Advisory Council

- Contractor Licensing Board
- Downtown Development Authority
- Cheyenne-Laramie County Economic Development Joint Powers Board
- Fire Civil Service Commission
- Friends of the Botanic Gardens
- Greenway Advisory Committee
- Greater Cheyenne Arts Advisory Council
- Historic Preservation Board
- Housing and Community Development Advisory Council
- Innovation and Entrepreneur Advisory Council
- International Fire Code Board of Appeals
- Mayor's Council for People with Disabilities
- Mayor's Youth Council
- Metropolitan Planning Organization (MPO) Citizen's Advisory Committee
- Planning Commission
- Police Civil Service Commission
- Public Transit Advisory Board
- Tourism Promotion Joint Powers Board
- Urban Renewal Authority

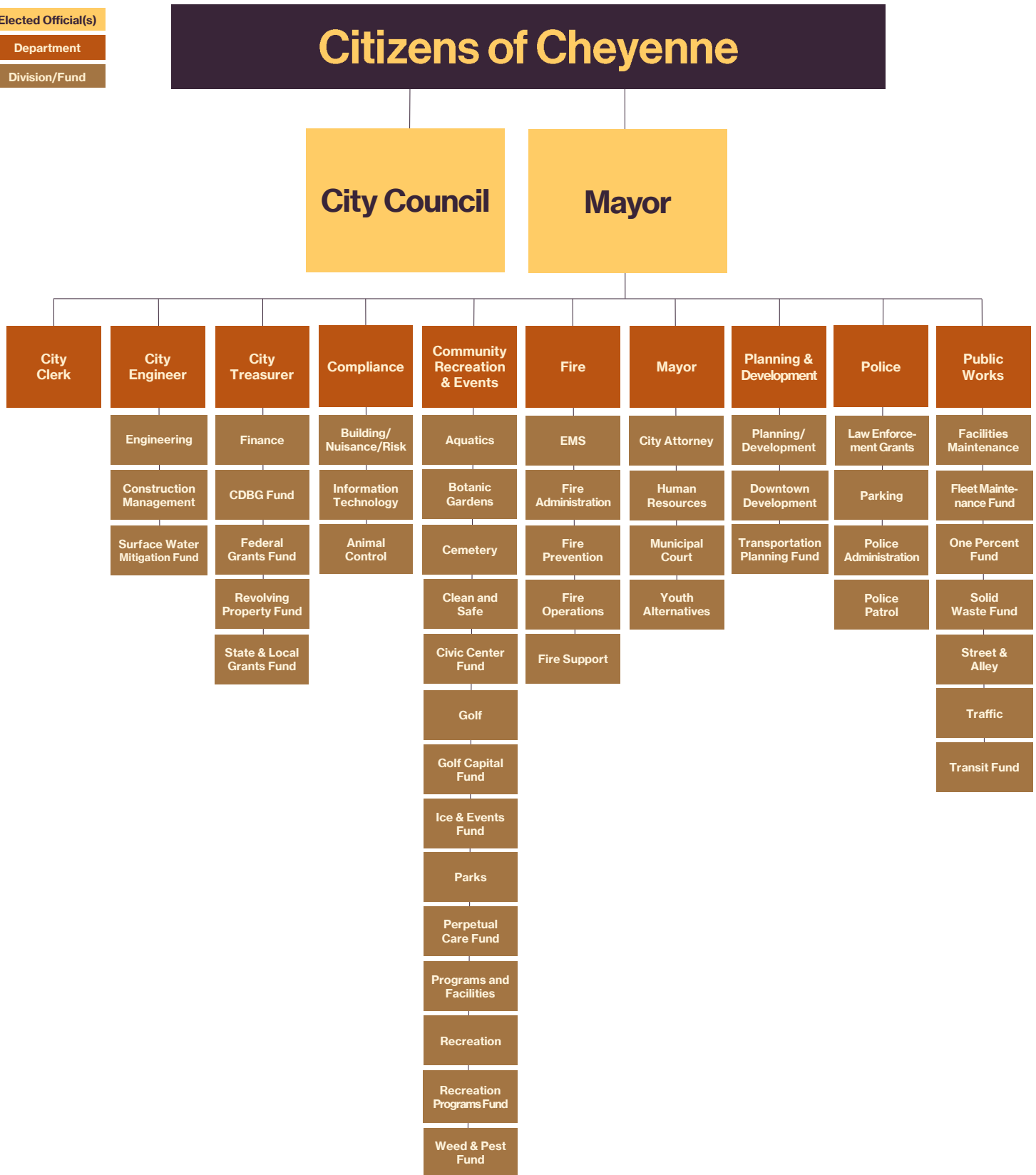
Board of Public Utilities

Over 75 years ago, on April 27, 1943, the City of Cheyenne established the Board of Public Utilities (BOPU) to manage and control the city's water and sewer systems. The Board of Public Utilities 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 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

Elected Official(s)
Department
Division/Fund



CITY COUNCIL

WARD 1 REPRESENTATIVES



Pete Laybourn



Scott Roybal



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
Vice President



Richard Johnson
President

CITY COUNCIL GOALS

In 2021, Mayor Patrick Collins and the Cheyenne City Council embarked on a collaborative process to develop their strategic priorities for each calendar year. On January 18, 2023, the City Governing Body held their annual goal setting session 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 2022's identified goals.

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

GOAL 1: 15th Street Railroad Experience, Reed Avenue Corridor and Pumphouse Restoration/Mothball

Description:

This is a continued goal from 2022 with the addition of the Pumphouse.

Measure of Success:

- Complete the negotiations with BNSF regarding the right-of-way on Reed Ave and execute an agreement.
 - Complete remediation/renovation and place rail cars on 15th Street.
- Complete negotiations with Union Pacific concerning the “Big Boy” steam engine.
 - Lease or “mothball” the Pumphouse to prevent further deterioration.
 - Resolve greenway connection issues.

GOAL 2: Belvoir Ranch Recreational Enhancements

Description:

This is a continued goal from 2022.

Measure of Success:

- Break ground on the pedestrian bridge to the “Big Hole”.
- Improve access and develop the trailhead and one mile of trail.

CITY COUNCIL GOALS

GOAL 3: Solar Farm Demonstration

Description:

Create a solar farm to generate revenue and energy.

Measure of Success:

- Determine feasibility of a solar demonstration farm on city-owned property.
- Develop 60 acres of land as a solar farm at the City's landfill.

GOAL 4: Low Water Landscaping Plan

Description:

Evaluate and review business and residential landscaping requirements in the Uniform Development Code (UDC), and generate a new plan by the end of 2023.

Measure of Success:

- Draft, approve, and implement UDC changes to support low water plans.
 - Develop and institute best practices.
 - Hold a work session to review action plan.

GOAL 5: West Edge Beautification

Description:

Work collaboratively on a beautification plan to develop the Lincolnway entrance to Cheyenne that is consistent with other redevelopment efforts and is welcoming to visitors entering the city from the west.

Measure of Success:

- Conduct robust and regularly scheduled volunteer clean up efforts.
 - Generate a plan for enhancements.

CITY ADMINISTRATION

MAYOR



Patrick J. Collins

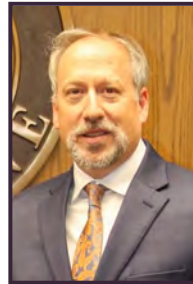
SENIOR MANAGEMENT



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



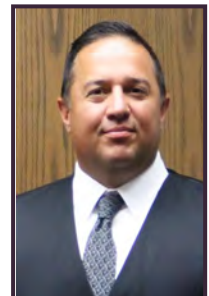
Robin Lockman
*City Treasurer



Vicki Nemecek
*Public Works
Director



Tony Ross
*Senior Municipal
Court Judge



Jason Sanchez
*Community
Recreation and
Events Director
**Appointed Officials*

BUDGET PROCESS AND PRINCIPLES



BUDGET PROCESS

City Council Budget Narrative

The City's budgeting process begins in January of each year. Per Resolution 5533, departments are required to update their strategic goals and objectives and anticipated budget changes for the next fiscal year. The City Treasurer's department then uses this information to create the City Council Budget Narrative Report, which must be submitted by January 31st.

Revenue Projections

In February, the City Treasurer and Mayor begin estimating revenues for the upcoming fiscal year. These estimates are updated throughout February and March based on current economic conditions and available information.

Budget Requests

In early March, City department directors and support agencies are required to submit their prioritized budget requests to the City Treasurer. Each department and support agency starts the budget process with their base budget, equal to their prior year's budget less capital outlay and one-time expenditures. Using this base allows departments to maintain levels of service to the community.

Next, any new budget requests above the department's base budget must include a written justification. Once the budget requests are submitted, the City Treasurer's department compiles the requests and ensures that proper justification is included prior to submission to the Mayor.

Mayor Review

The Mayor and City Treasurer meet to discuss the new budget requests. Meetings are then held with all department directors. Support agencies are also given the option to schedule a budget meeting. Once these meetings are complete, one final meeting is held between the Mayor and City Treasurer to make preliminary funding decisions.

Budget Submission

Once funding decisions have been made by the Mayor and the budget is balanced, the City Treasurer's department compiles the budget book for submission to the City Council by May 1st. On this date, a news release is also disseminated to all media outlets with a link to the budget document.

City Council Process

During the first two weeks of May, department directors provide presentations on their budget priorities and requests to the City Council. Two Committee of the Whole public meetings are also held in May and June as well as three readings of the budget ordinance during City Council meetings, which allows ample time for citizen involvement.

Per statute, a budget public hearing must be held no later than the third Tuesday in June. Within 24 hours of the conclusion of this public hearing, the Governing Body must adopt the budget. This is generally done during the third reading of the budget ordinance.

BUDGET PROCESS

Key Budget Dates

May 1	Budget to City Council
May 2-11	Department Work Sessions with City Council to present budget requests
May 8	City Council Meeting 1st Reading – 6:00 p.m. (will be referred to May 17 Committee of the Whole)
May 17	Committee of the Whole – 6:00 p.m.
May 22	City Council Meeting 2nd Reading – 6:00 p.m. (returns to the Committee of the Whole on June 7)
May 27	Notice of hearing published in newspaper with budget summary
June 7	Committee of the Whole – 6:00 p.m.
June 12	City Council Meeting – Public Hearing and 3rd Reading – 6:00 p.m. (Hearing must be held no later than 3rd Tuesday in June per W.S. 16-4-109. Budget must be approved within 24 hours of the conclusion of the public hearing per W.S. 16-4-111)
June 16	Clerk submits Budget Ordinance to newspaper for publication on Friday, June 23



BUDGET PROCESS



BUDGETING PRINCIPLES

Structurally Balanced Budget

The City of Cheyenne's General Fund budget should be structurally balanced. A structurally balanced budget is when, over the course of future fiscal years, ongoing revenues equal ongoing expenditures including new positions and increased staff compensation. Conversely, limited duration or one-time revenues are only used for limited duration or one-time costs, such as capital projects.

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.

Use of One-Time Resources

Once the General Fund budget is brought into structural balance, one-time resources such as one-time grants and sales of property 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 and capital expenditures that do not have significant operating and maintenance costs. See page 82 for more on Fiscal Year 2024 one-time expenditures.

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 revenue 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.

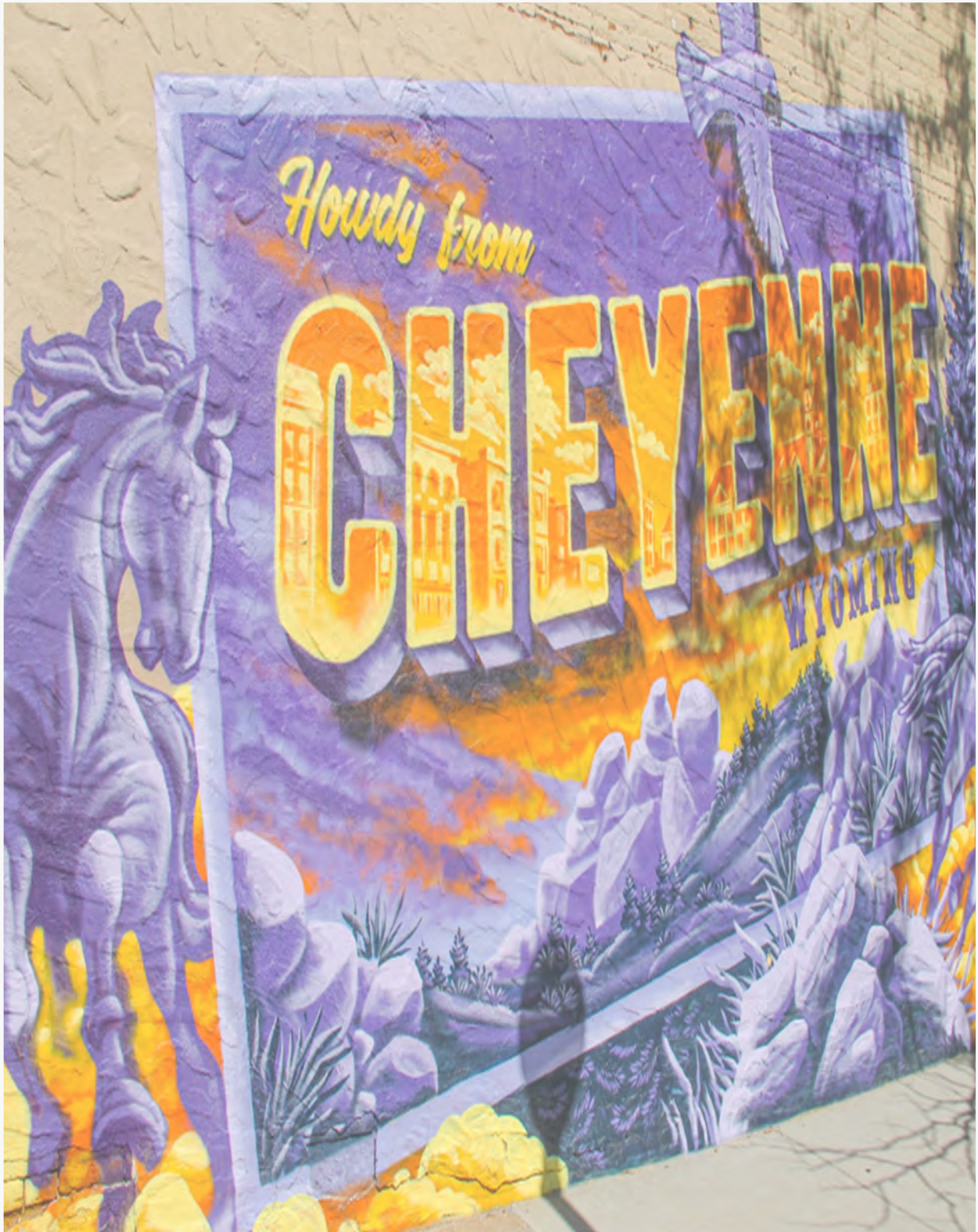
When the City begins the budget preparation process, many factors are considered when determining future revenues. The City uses both qualitative and quantitative approaches for forecasting revenues that include, but are not limited to:

- Trend analysis over a four-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' "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 55 of this budget document.

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STAFFING



GENERAL FUND STAFFING

Efforts are made by management to regularly analyze the staffing required to meet the needs of Cheyenne's increasing population as well as address the Governing Body's priorities.

The City's Fiscal Year 2024 General Fund budget authorizes a total of 433.6 full-time equivalent positions (FTEs), which is an increase of 13.4 FTEs from Fiscal Year 2023. In addition, a supporting complement of seasonal and permanent part-time employees are included in the seasonal and part-time employee line items within each department and fund.

Personnel costs within the City have increased by a little over \$3.47 million in the 2024 adopted General Fund budget compared to the approved Fiscal Year 2023 budget. There are several factors for this increase, partially including the following:

- Amendments were made to the Fiscal Year 2023 Collective Bargaining Agreement between the City of Cheyenne and the Cheyenne Firefighters I.A.F.F. Local 279 to move away from Kelly Days, which were approved in the 2019 agreement. This is an annual cost in the amount of \$484k.
- In January 2023, the Governing Body approved a 2-6% wage increase for all full-time employees. Similar increases were made through the Collective Bargaining Agreement approved in March 2023. This will cost the General Fund \$1.38 million annually.
- An ordinance change was approved to increase City Council members' pay for

those individuals who were elected after January 1, 2023. This will cost \$39k annually.

- The City contracted with Employer's Council to conduct a compensation market analysis in Fiscal Year 2023. As a result, 40 employees fell below the minimum of their pay grade. The City's compensation philosophy focuses on ensuring that all employees are paid no lower than the minimum of their position's pay range. To address this, a resolution was approved in February 2023 to increase these employees' wages to the new minimum pay range. This will cost the General Fund \$25.4k annually.

In addition, the following new positions were added to the General Fund in Fiscal Year 2023 after the budget was approved at an annual cost of \$461k:

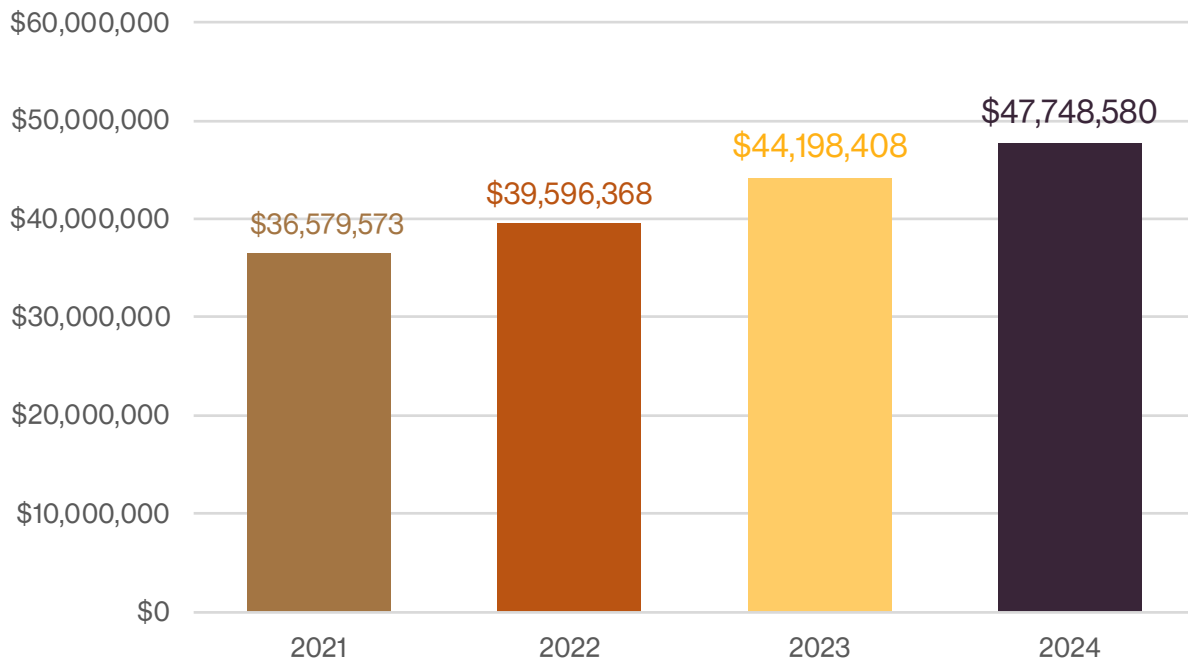
- One Senior Accountant,
- One Public Defender, and
- Two Downtown Development Authority (DDA) staff, which will be paid from the funds previously allocated by the City to the DDA.

Department Directors also requested \$1.8 million in the adopted 2024 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 all of these requests. However, the Mayor was able to approve the following nine new positions which are included in the Fiscal Year 2024 adopted budget at a cost of \$778k:

GENERAL FUND STAFFING

- One Assistant City Attorney. This position was included in the Fiscal Year 2023 budget; however, a full-time Prosecutor was hired instead using these budgeted funds.
- One Police Records Technician to replace a position lost during the reduction-in-force in 2020.
- Two Police Officers to serve on the Problem Oriented Response Team.
- One Municipal Court Technician to help staff manage the court's increased caseload.
- One Municipal Services Officer to assist with increased demands in security services at the municipal courthouse and parking garages.
- One Heavy Equipment Operator to provide essential services due to city growth.
- One Community Recreation and Events Project Manager to help facilitate the multitude of projects out to bid or under construction.
- One Senior Planner to assist with long range planning.

General Fund Payroll Costs Comparison (2021-2024)



GENERAL FUND STAFFING

Division	2021 Full-Time Equivalent	2022 Full-Time Equivalent	2023 Full-Time Equivalent	2024 Full-Time Equivalent
City Council	1.0	1.0	1.0	1.0
Mayor	4.6	4.0	4.0	5.0
City Attorney	5.0	6.0	5.0	6.0
Human Resources	4.0	5.0	5.0	5.0
Municipal Court	6.0	6.0	7.0	8.0
Youth Alternatives	4.1	4.3	4.8	4.8
Information Technology	6.0	6.0	6.0	6.0
Building, Nuisance & Risk	13.4	18.0	19.0	19.0
Animal Control	0.0	0.0	5.0	5.0
City Clerk	7.0	7.0	7.0	7.0
Public Works Administration	1.8	1.8	1.8	1.8
Traffic	5.0	5.0	5.0	5.0
Facilities	4.0	4.0	5.0	5.0
Street & Alley	23.0	24.0	24.0	25.0
Police Administration	16.0	18.0	18.0	20.0
Police Patrol	108.0	107.0	111.0	113.0
Parking	0.0	0.0	2.0	2.0
Fire Administration	3.0	3.0	3.0	5.0
Fire Support	2.0	2.0	2.0	2.0
Fire Prevention	5.0	5.0	6.0	5.0
Fire Operations	79.0	82.0	82.0	81.0
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	5.0	5.0	5.0	6.0
Programs & Facilities	6.0	7.0	7.0	7.0
Forestry	6.0	6.0	7.0	7.0
Aquatics	3.0	3.0	3.0	3.0
Recreation	3.7	3.7	3.7	3.7
Golf	7.0	7.0	7.0	7.0
Parks	15.0	18.0	20.0	20.0
Cemetery	4.0	4.0	4.0	4.0
Botanic Gardens	5.0	5.0	8.0	9.0
Clean & Safe	3.0	3.0	4.0	4.0
Engineering	10.0	10.0	11.0	11.0
Finance	7.0	8.0	8.0	9.0
Planning & Development	8.0	7.6	8.1	9.5
Downtown Development Authority	0.0	0.0	0.0	2.0
Total	381.6	397.4	420.4	434.6

GENERAL FUND STAFFING CHANGES

2023 Full-Time Equivalent - General Fund

420.4

2024 Changes:

ADDITIONS:

Mayor - Public Defender (hired FY 2023)	1.0
City Attorney - Assistant City Attorney	1.0
Municipal Court - Municipal Court Technician	1.0
Street & Alley - Heavy Equipment Operator	1.0
Police Administration - Municipal Services Officer Supervisor	1.0
Police Administration - Police Records Technician	1.0
Police Patrol - Police Officers	2.0
Community Recreation & Events Administration - Project Manager	1.0
Botanic Gardens - Events Coordinator (transfer from Special Purpose Option Tax Fund)	1.0
Finance - Senior Accountant (hired FY 2023)	1.0
Planning & Development - Senior Planner (budgeted for only 6 months FY 2023)	0.5
Planning & Development - Senior Planner	1.0
Downtown Development Authority - Manager	1.0
Downtown Development Authority - Marketing Coordinator	1.0
Total Additions:	14.5

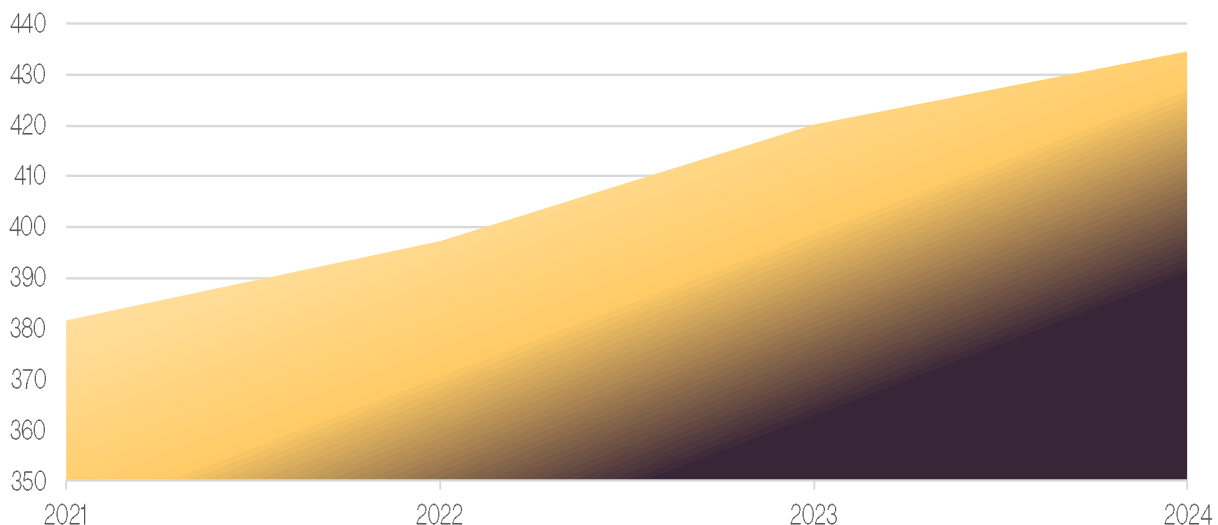
REDUCTIONS:

Planning & Development - Greeway Coordinator - moved portion to SPOT Fund	-0.1
Total Reductions	-0.1

2024 Full-Time Equivalent - General Fund

434.6

General Fund FTEs from 2021-2024



OTHER FUND STAFFING

Other Funds	2021 Full-Time Equivalent	2022 Full-Time Equivalent	2023 Full-Time Equivalent	2024 Full-Time Equivalent
Weed & Pest	2.0	2.0	3.0	2.0
Youth Alternatives	5.0	8.0	7.0	7.0
Development Impact Fees **	0.0	0.0	0.0	0.0
Recreation Programs	4.0	4.3	4.3	4.3
Surface Water Management	0.0	0.0	0.0	6.0
Community Development Block Grant	0.8	1.0	1.0	1.0
One Percent Sales Tax	9.0	10.0	12.0	12.0
Solid Waste Management	78.5	79.3	79.3	79.3
Law Enforcement Grants	3.0	4.0	4.0	3.0
Federal Grants	0.0	0.0	0.0	10.0
Transportation Planning	5.0	4.4	4.5	4.5
Transit	18.0	21.0	21.0	21.0
Juvenile Justice	1.0	1.0	1.0	2.0
Special Friends	0.8	0.8	0.3	0.3
Special Purpose Option Tax	5.0	7.0	4.0	3.1
Youth Activities **	0.0	0.0	0.0	0.0
Golf Facilities **	0.0	0.0	0.0	0.0
Fleet Maintenance	16.0	14.0	15.0	14.0
Civic Center	5.0	4.0	4.0	5.0
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	157.0	164.8	164.3	178.4
Total City Staffing	538.6	562.1	584.7	613.0

** Responsibilities for these funds are accomplished within assigned Departments (see page 38-39)

OTHER FUND STAFFING CHANGES

2023 Full-Time Equivalent - Other Funds

164.3

2024 Changes:

ADDITIONS:

Federal Grants Fund - Firefighters (grant funded)	9.0
Federal Grants Fund - Digital Asset Manager for OpenGov conversion (grant funded)	1.0
Juvenile Justice Fund - Community Service Coordinator (grant funded)	1.0
Special Purpose Option Tax Fund - Greenway Coordinator - moved portion from General Fund	0.1
Civic Center Fund - Operations Supervisor	1.0
Surface Water Management Fund - New Staff	6.0
Total	18.1

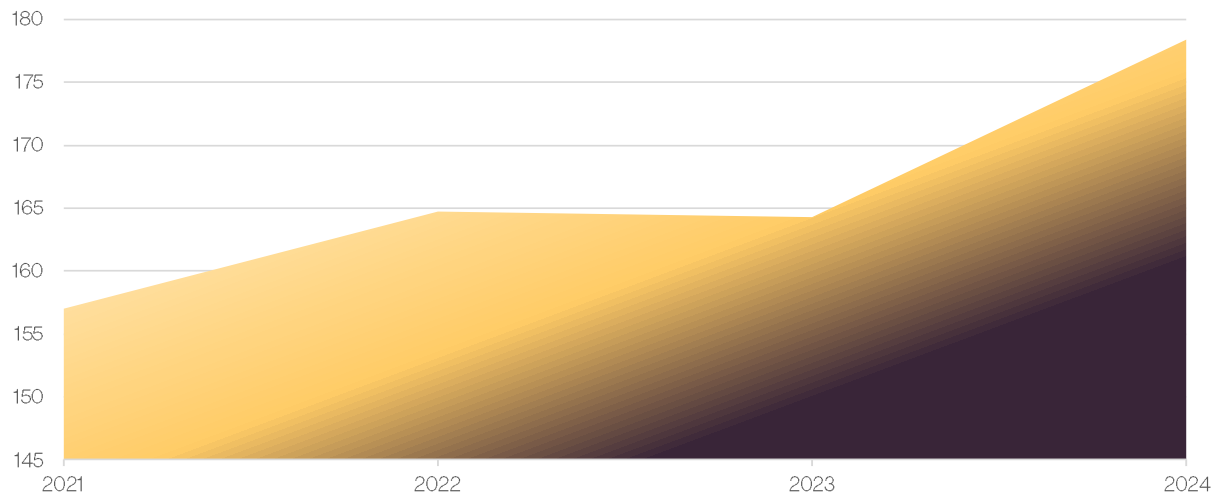
REDUCTIONS:

Weed & Pest Fund - Office Manager retired and not replaced	-1.0
Law Enforcement Grant Fund - Assistance Diversion Case Manager	-1.0
Special Purpose Option Tax - Botanic Gardens Events Coordinator (Transfer to General Fund)	-1.0
Fleet Maintenance Fund - Senior Mechanic	-1.0
Total	-4.0

2024 Full-Time Equivalent - Other Funds

178.4

Other Funds FTEs from 2021-2024



SALARIES AND BENEFITS

Payroll costs comprise 72.0% of the Fiscal Year 2024 General Fund budget, or \$47,748,580.

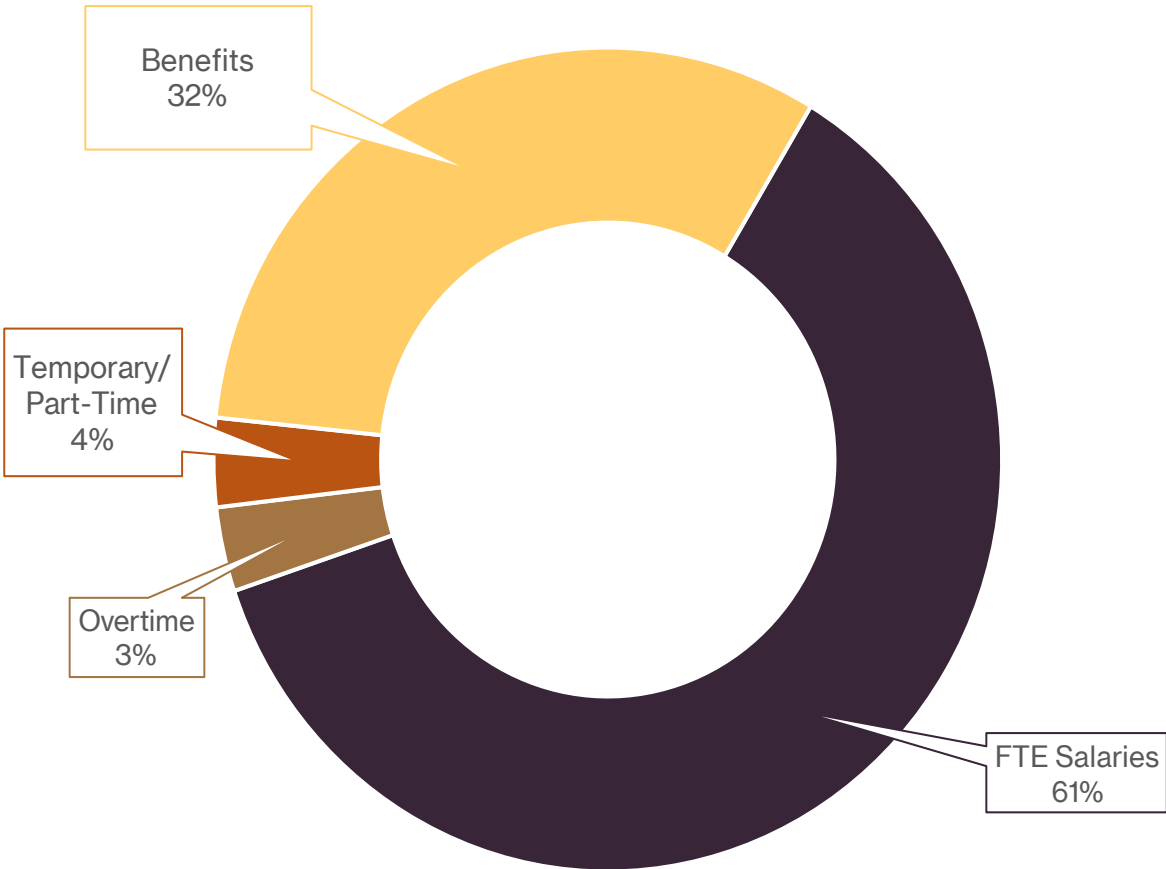
Of the total payroll budget, the cost of all full-time employee salaries is \$29,230,533 or 61%. Overtime is \$1,582,907, or 3% of all General Fund payroll costs. Seasonal and part-time staff wage expenditures are \$1,664,470, or 4% of all payroll costs.

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 \$15,270,670 or 32%, 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.

General Fund Personnel Costs Breakdown



SALARIES AND BENEFITS

City employees are covered by four separate retirement plans. 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.

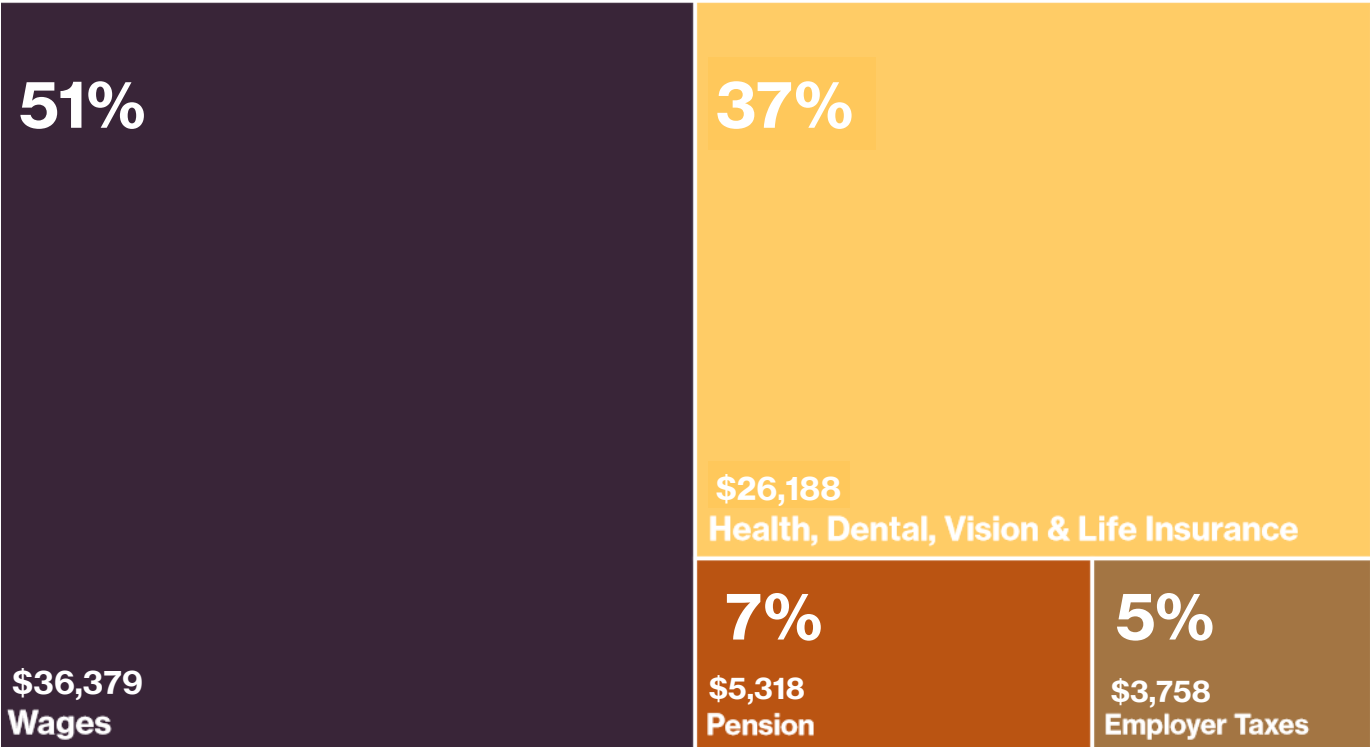
The City provides a small life insurance policy for both employees and their dependents at a cost to the City of up to \$42 per month.

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

Finally, other benefits provided to City employees include vacation and sick leave, as well as paid holidays recognized by the City.

For employees hired before 2015, employees may qualify for up to 40 hours annually of "Goodie" time. They also receive one personal day.

Illustration of Fringe Benefit Costs for Employee Earning \$36,379 Annually



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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 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 30 funds; however, the Fiscal Year 2024 budget contains only 22 of those funds. The eight funds not included in this budget are added through a budget amendment, after 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.

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources such as taxes, governmental grants, or other revenue sources that are legally restricted and designed to finance particular functions or activities of the City. 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.
- **Surface Water Mitigation Fund (016)** – collects fees to provide a City stormwater management program.
- **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.
- **Federal Grants Fund (025)** – funds from federal agencies to administer federal programs that are not accounted for in another City fund.
- **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 legal trouble.
- **Special Friends (029)** – accounts for a program which brings adults together with young people, funded by grants and donations.

FUNDS OVERVIEW

Capital Projects Funds

The Capital Projects 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 Projects 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 cus-

tomers 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. 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

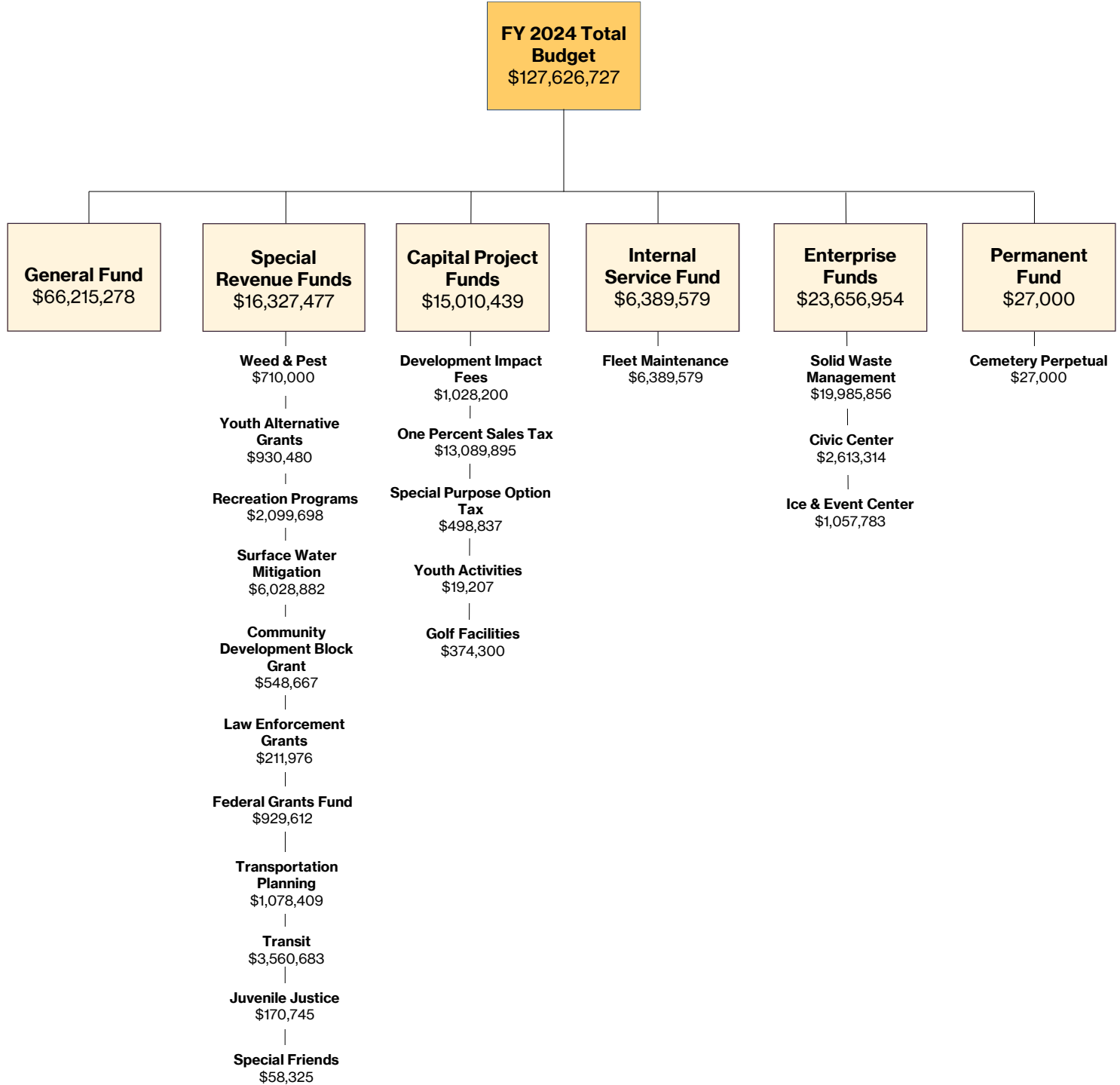
Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the government's programs.

- **Cemetery Perpetual Care (220)** – this fund was set up for the perpetual care of Cheyenne cemeteries. Four hundred dollars (\$400) is put into the fund each time a cemetery space is purchased.

EXPENDITURE BY FUND SUMMARY

FUND	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
GENERAL FUND	\$ 55,991,573	\$ 54,624,064	\$ 60,058,526	\$ 66,215,278	\$ 6,156,752
SPECIAL REVENUE FUNDS					
Weed & Pest	\$ 515,826	\$ 473,109	\$ 655,083	\$ 710,000	\$ 54,918
Youth Alternatives Grants	735,926	649,233	937,492	930,480	(7,013)
Recreation Programs	1,171,038	1,399,632	1,718,330	2,099,698	381,368
Surface Water Management	-	-	-	6,028,882	6,028,882
CDBG	473,113	555,797	491,403	548,667	57,264
Law Enforcement Grants	494,831	564,922	311,965	211,976	(99,989)
Federal Grants	4,643,684	5,135,148	-	929,612	929,612
Transportation Planning	820,130	948,459	1,094,765	1,078,409	(16,356)
Transit	1,814,958	3,385,271	2,641,602	3,560,683	919,082
Juvenile Justice	55,665	66,878	91,953	170,745	78,792
Special Friends	68,588	54,925	47,132	58,325	11,193
Total	10,793,757	13,233,373	7,989,726	16,327,477	8,337,751
CAPITAL PROJECT FUNDS					
Development Impact Fees	\$ 115,763	\$ 148,711	\$ 1,387,858	\$ 1,028,200	\$ (359,658)
One Percent Sales Tax	10,491,682	8,929,981	11,407,963	13,089,895	1,681,933
Special Purpose Option Tax	6,181,087	6,919,986	504,995	498,837	(6,157)
Youth Activities	5,367	11,450	18,209	19,207	998
Golf Facilities	127,265	54,930	318,700	374,300	55,600
Total	16,921,164	16,065,058	13,637,724	15,010,439	1,372,715
PROPRIETARY FUNDS					
Fleet Maintenance	\$ 3,510,586	\$ 4,500,648	\$ 6,113,510	\$ 6,389,579	\$ 276,069
Solid Waste	13,618,764	12,051,355	20,036,025	19,985,856	(50,168)
Civic Center	582,397	1,672,711	2,285,354	2,613,314	327,960
Ice & Events Center	625,102	771,809	839,431	1,057,783	218,353
Total	18,336,849	18,996,524	29,274,319	30,046,533	772,214
PERPETUAL					
Cemetery	\$ 2,427	\$ 2,438	\$ 3,000	\$ 27,000	\$ 24,000
Total	2,427	2,438	3,000	27,000	24,000
TOTAL EXPENDITURES	\$102,045,770	\$102,921,457	\$110,963,295	\$ 127,626,727	\$ 16,663,433

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					■
Surface Water Mitigation			■		
Community Development Block Grant				■	
Law Enforcement Grants					
Federal 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					
Surface Water Mitigation					
Community Development Block Grant					
Law Enforcement Grants				■	
Federal 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, municipal governing bodies have the power of contracting indebtedness to carry out city objectives. The City can borrow money through general obligation bonds, revenue bonds, local improvement bonds, and tax exempt municipal leases.

Debt Policy

It is the policy of the City to ensure that:

- Debt is confined to long-term borrowing for major capital improvements that cannot be financed from current revenues.
- The term of debt will not exceed the useful life of the project being financed.
- The use of long-term debt for operating expenses is prohibited.
- Debt is issued relative to payback ability. Borrowing must not overburden future taxpayers.
- When practical, the City should borrow from itself. Monies borrowed from other City funds must be repaid with interest before the funds are needed for their intended purpose. All interfund borrowings must be approved by the Governing Body.
- Debt is reviewed at least annually for repayment or refinance opportunities.

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 pro-

duce 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 than 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, 2023, has a balance of \$4,295,000 in revenue bonds that were used to pay for the construction of 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.

DEBT OVERVIEW

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

COMPUTATION OF LEGAL DEBT MARGIN GENERAL OBLIGATION	
City's assessed valuation, July 2022	\$ 941,693,050
Debt limit (4% of assessed value)	37,667,722
Total current debt applicable to limit	-
Legal debt limit	\$ 37,667,722

Therefore, the City could request voters to approve up to \$37,667,722 in general obligation bonds. The City of Cheyenne currently has no general obligation bonds.

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 benefitting properties. 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 now only has one municipal lease which was used to purchase equipment for the City's Fire Department. The lease payment is paid from the Fire Department's allocation of the One Percent Sales Tax Fund. More information on these leases can be found on page 45 of this document.

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 it affects 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 debt ratios and reserve levels.

The City has not paid to receive a bond rating in over ten years 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

GENERAL FUND DEBT AT A GLANCE

Balance as of June 30, 2024
\$3,685,000

Annual payment due FY 2024
\$646,052

Debt will be paid off
April 2028

In April 2021, the City refunded its Series 2012 revenue bonds that were used to finance the construction of two parking garages. Generally unique to municipal securities, refunding is the process by which an issuer refinances outstanding bonds by issuing new bonds. It is generally done to reduce the issuer's interest costs.

The Series 2012 interest rates ranged from 2.35% to 2.80%. The rates on the newer Se-

ries 2021 bonds are .30% to 1.03%, which saved the City \$414,824 in interest costs over the term of the bonds.

Originally issued in 1994 for the George Cox Parking Garage, the bonds were refunded in 2003 to include the Jack R. Spiker Parking Structure construction costs. In 2012, the Series 2003 Revenue Bonds were refunded at a lower interest rate.

The bond payments are budgeted for 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 2024 budget, a payment of \$646,052 (\$610,000 toward the debt principal and \$36,052 for interest costs) is included. See the amortization table below for more information. The budget for this payment is located on page 170 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	

ONE PERCENT SALES TAX FUND DEBT

ONE PERCENT FUND AT A GLANCE

Balance as of June 30, 2024
\$0.00

Annual payment due FY 2024
\$103,220

Debt will be paid off
November 2023

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

The first lease was paid in full during Fiscal Year 2023. The second lease, financed through Motorola, was used to purchase 70 portable emergency two-way radios for the City's firefighters.

The original lease amount was \$446,890 and will be paid off on November 1, 2023. See page 224 in the One Percent Sales Tax Fund for the budgeted payments in the Fire Department's section (Division 2612).

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	

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GENERAL FUND RESERVES



GENERAL FUND RESERVES

Overview

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, and
- Securing and maintaining a higher bond rating which in turn saves debt interest costs.

Policy

The City's General Fund balance policy states that a minimum of 120 days of unassigned emergency reserves must be maintained (meaning total fund balance less non-spendable, restricted, committed and assigned classifications). If fund balance levels drop below the 120 day minimum, the City must develop a plan to replenish reserves within two fiscal years.

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, prepaid expenses, or long-term receivables.
2. **Restricted fund balance** includes resources that are subject to externally enforceable legal restrictions and would be either 1) externally imposed by creditors (e.g., debt covenants) or grantors, or 2) laws or regulations of other governments, imposed 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) which 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 to an official which the Governing Body has delegated the authority. The Mayor has been delegated this authority under the approved reserves policy.
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 Unrestricted General Fund Reserves

Government Entity	Unrestricted Fund Balance June 30, 2022	Annual Expenditures FY 2022	# of Days of Operating Reserves (Unrestricted)	Current Minimum Reserves Policy	*Census Population (2020):
City of Cheyenne	\$ 36,240,159	\$ 54,572,030	242	120 days	65,132
City of Casper	\$ 78,021,105	\$ 54,780,954	520	120 days	59,038
Laramie County	\$ 61,966,638	\$ 37,985,827	595	90 days	33,683
City of Laramie	\$ 34,290,000	\$ 23,310,000	537	180 days	31,407
City of Gillette	\$ 78,213,086	\$ 44,013,312	649	150 days	33,403
City of Rock Springs	\$ 40,597,984	\$ 42,894,100	345	90 days	23,526
City of Sheridan	\$ 9,302,645	\$ 12,559,241	270	180 days	18,737
Town of Jackson	\$ 24,810,581	\$ 19,561,273	463	90 days	10,760

The City of Cheyenne is Prepared

Rainy Day Reserves: The City is prepared for economic downturns or other unanticipated costs. The City's reserves policy is to keep a minimum of 120 days of operating reserves; at the end of FY 2022, the City had 242 days of unrestricted reserves (meaning the combination of the assigned, committed and unassigned categories).

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GENERAL FUND BUDGET SUMMARY



GENERAL FUND DIVISION SUMMARY

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
REVENUE:					
Taxes and Special Assessments	12,882,361	14,363,740	14,926,718	16,107,500	1,180,783
Intergovernmental	30,846,390	33,680,205	31,193,400	34,262,400	3,069,000
Special Distribution From State	3,989,844	4,103,750	4,551,000	6,871,393	2,320,393
Fines and Forfeitures	781,557	751,224	720,600	756,600	36,000
Licenses and Permits	4,388,198	5,101,414	3,098,240	2,575,895	(522,345)
Charges for Services	1,851,571	1,918,450	1,814,500	1,861,000	46,500
Miscellaneous	7,158,490	1,736,819	1,478,967	1,382,205	(96,762)
Interest	86,991	(1,000,572)	152,800	400,500	247,700
Transfers	3,138,084	2,076,084	771,736	859,219	87,483
Grants	606,400	627,508	603,000	600,000	(3,000)
Transfers from Reserves	-	-	747,566	538,566	(209,000)
TOTAL REVENUE	\$ 65,729,887	\$ 63,358,623	\$ 60,058,526	\$ 66,215,278	\$ 6,156,752
EXPENDITURES:					
Council					
1101 Council	253,018	260,304	288,622	396,045	107,423
Mayor					
1201 Mayor	572,807	545,826	533,145	631,874	98,729
1210 City Attorney	611,944	603,351	712,574	764,620	52,047
1211 Human Resources	479,660	568,205	687,200	653,764	(33,436)
1220 Municipal Court	629,051	704,411	815,862	871,088	55,226
1221 Youth Alternatives	395,902	438,697	467,015	517,441	50,426
Compliance					
1212 Building, Risk and Nuisance	1,155,782	1,621,671	1,986,615	2,097,398	110,783
1213 Information Technology	1,082,339	1,111,846	1,298,190	1,444,921	146,731
1214 Animal Control	-	356,990	429,763	465,535	35,773
City Clerk					
1301 City Clerk	687,853	729,092	833,530	828,743	(4,787)
Public Works					
1401 Public Works Administration	198,034	207,646	219,498	228,334	8,836
1403 Traffic	502,023	523,509	574,133	592,082	17,948
1412 Facilities Maintenance	757,787	858,358	985,041	1,731,765	746,725
1416 Street and Alley	2,236,013	2,447,366	2,787,827	2,736,095	(51,732)
Police					
1511 Police Administration	3,208,604	4,040,975	4,056,685	4,566,526	509,841
1514 Police Patrol	10,209,046	10,734,994	11,691,300	12,521,647	830,347
1515 Parking	-	-	292,338	257,212	(35,126)
Fire					
1601 Fire Administration	473,317	445,279	871,353	1,163,928	292,575
1602 Fire Support	-	-	364,253	416,270	52,017
1612 Fire Training	348,666	202,589	-	-	-
1613 Prevention	604,153	703,361	828,414	794,996	(33,418)
1615 Fire Operations	9,577,910	10,506,474	10,431,768	11,091,340	659,572
1616 Special Operations	5,878	-	-	-	-
1618 Emergency Medical Services	176,817	213,295	233,835	270,604	36,769
Community Recreation and Events					
1701 Community Rec & Events Adm	546,703	564,336	859,812	970,498	110,686
1710 Forestry	625,036	662,009	820,146	855,451	35,305
1712 Programs and Facilities	426,938	486,729	512,740	529,747	17,007
1721 Aquatics	762,475	1,079,263	1,339,487	1,401,750	62,263

GENERAL FUND DIVISION SUMMARY

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
Community Recreation and Events					
1730 Recreation	294,582	300,762	341,831	346,751	4,920
1732 Recreation Buildings	119,549	124,731	145,060	146,480	1,420
1740 Golf Courses	802,430	896,547	956,681	1,019,016	62,335
1750 Parks	1,755,145	1,832,507	2,255,404	2,354,741	99,337
1751 Cemetery	366,016	366,390	473,184	483,968	10,784
1760 Botanic Gardens	450,420	663,966	764,676	866,453	101,777
1770 Clean and Safe	320,988	497,829	522,362	482,042	(40,320)
City Engineer					
1801 Engineering	935,812	935,307	1,360,967	1,503,736	142,768
City Treasurer					
1901 Finance	670,312	782,073	847,039	1,054,140	207,101
Planning & Development					
2010 Planning Services	704,799	778,144	1,078,865	1,062,789	(16,076)
2011 DDA	-	-	-	208,292	208,292
Other					
2111 Miscellaneous	10,464,930	3,865,715	4,190,432	5,251,930	1,061,498
2113 Special Projects	949,034	332,298	-	458,280	458,280
2211 Economic Development	39,860	50,000	75,000	75,000	-
2212 City-County Support	1,271,236	1,614,219	1,137,004	1,318,611	181,607
2213 Community Services Support	318,700	967,000	988,875	783,375	(205,500)
TOTAL EXPENDITURES	\$ 55,991,573	\$ 54,624,064	\$ 60,058,526	\$ 66,215,278	\$ 6,156,752
EXCESS REVENUES					
OVER (UNDER) EXPENDITURES	\$ 9,738,314	\$ 8,734,559	\$ (0)	\$ (0)	0

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GENERAL FUND REVENUES



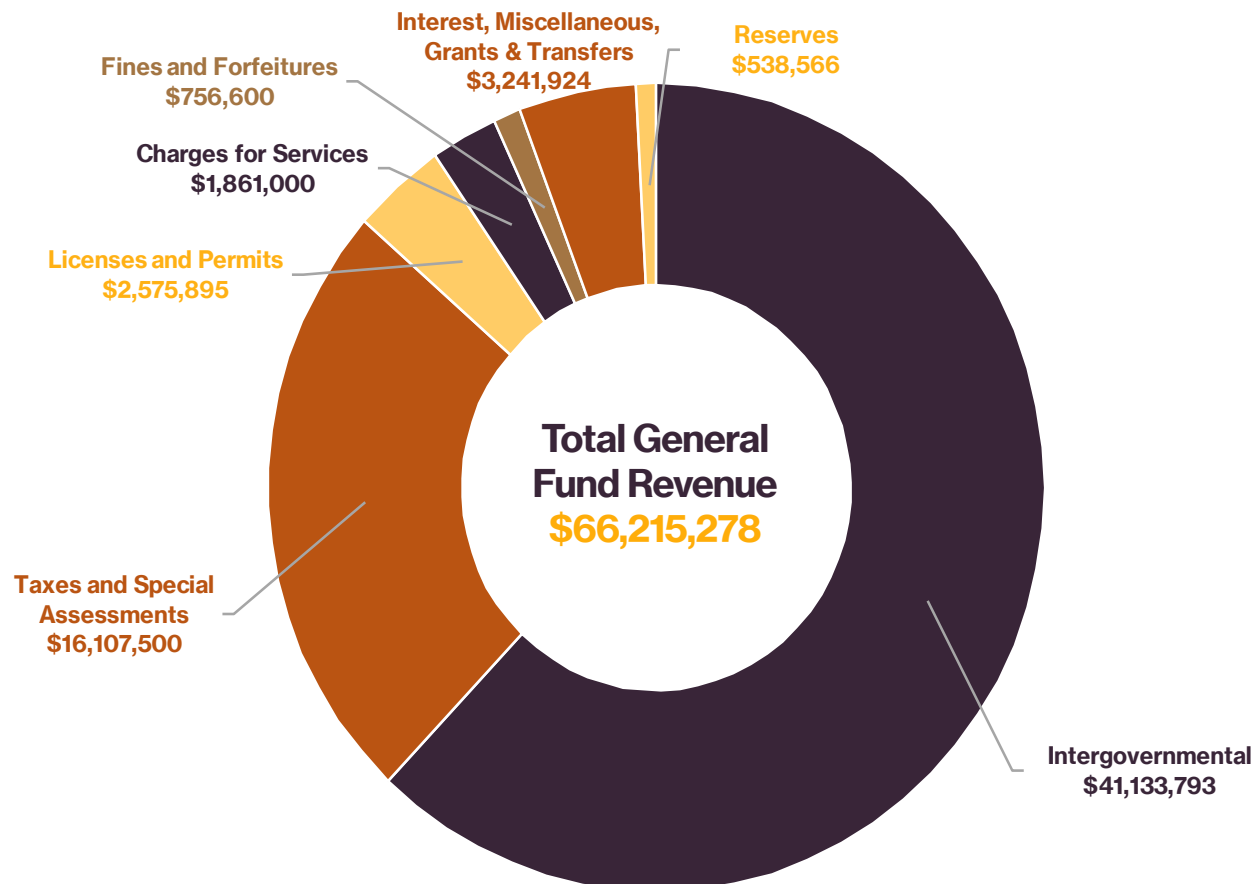
GENERAL FUND REVENUE

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 2024 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

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change from 2023 to 2024
TAXES AND SPECIAL ASSESSMENTS					
Electric and Natural Gas Franchises	\$ 4,257,920	\$ 4,718,561	\$ 4,823,000	\$ 5,305,000	\$ 482,000
Telephone Franchise	44,923	40,124	44,500	44,500	-
Cable TV Franchise	783,438	779,504	770,400	755,000	(15,400)
BOPU 2% Assessment	-	618,873	531,000	658,000	127,000
Property Taxes	6,136,321	6,544,855	7,141,818	7,713,000	571,182
Vehicle Registration Fees	1,659,759	1,661,824	1,616,000	1,632,000	16,000
Total Taxes and Special Assessments	\$ 12,882,361	\$ 14,363,740	\$ 14,926,718	\$ 16,107,500	\$ 1,180,782
INTERGOVERNMENTAL					
State Sales and Use Tax	\$ 22,267,320	\$ 24,451,724	\$ 22,000,000	\$ 24,000,000	\$ 2,000,000
Gasoline Tax	1,590,713	1,605,956	1,590,000	1,590,000	-
Special Fuel Tax	604,864	660,143	646,000	659,000	13,000
Cigarette Tax	307,522	310,605	308,000	271,000	(37,000)
Mineral Royalties	2,714,100	2,734,732	2,715,000	2,715,000	-
Severance Tax	2,200,709	2,344,516	2,200,000	2,341,000	141,000
Historic Horse Racing Payout	726,007	1,019,595	1,195,000	2,000,000	805,000
Lottery Proceeds	384,820	285,072	325,000	400,000	75,000
Skill Based Amusement Games	46,208	158,862	80,000	152,000	72,000
Laramie Co. Animal Reimbursement	-	109,000	134,400	134,400	-
State Traffic Reimbursement	4,125	-	-	-	-
Special Distribution from State	3,989,844	4,103,750	4,551,000	6,871,393	2,320,393
Total Intergovernmental	\$ 34,836,233	\$ 37,783,955	\$ 35,744,400	\$ 41,133,793	\$ 5,389,393
FINES AND FORFEITS					
Liquor Violation Fee	\$ 250	\$ 250	\$ 600	\$ 600	\$ -
Parking Fines	256,686	154,336	180,000	162,000	(18,000)
Court Fines	147,593	131,186	140,000	130,000	(10,000)
Court Bonds	377,029	465,452	400,000	464,000	64,000
Total Fines and Forfeits	\$ 781,557	\$ 751,224	\$ 720,600	\$ 756,600	\$ 36,000
LICENSES AND PERMITS					
Building Permits	\$ 3,788,858	\$ 4,496,162	\$ 2,500,000	\$ 2,000,000	\$ (500,000)
Cemetery Permits	1,920	2,845	2,500	2,500	-
Retail Liquor Licenses	55,500	58,500	57,000	57,000	-
Liquor License Transfers	500	500	200	500	300
Resort Liquor Licenses	3,000	3,000	4,500	3,000	(1,500)
Restaurant Liquor Licenses	15,750	18,466	20,000	18,500	(1,500)
Bar and Grill Licenses	34,500	49,089	21,000	35,000	14,000
Limited Retail Liquor Licenses	10,225	8,100	10,000	8,000	(2,000)
Malt Beverage Permits	2,710	5,010	3,200	5,000	1,800
Catering Permits (Alcohol)	2,650	7,500	6,000	6,500	500
Consumption Permits	550	710	750	700	(50)
Microbrewery/Winery Permits	1,500	1,427	1,000	1,500	500
Billiards/Pool/Bowling Licenses	135	135	300	100	(200)
Massage Est/Therapists	13,580	14,195	16,000	14,000	(2,000)
Theater Licenses	130	130	300	130	(170)
Barbershop Licenses	390	455	390	390	-
Beauty Shop Licenses	4,030	3,900	4,400	4,000	(400)
Noise Permits	1,875	2,730	1,800	1,800	-
Parade Permits	315	585	700	300	(400)

GENERAL FUND REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change from 2023 to 2024
LICENSES AND PERMITS (continued)					
Body Art Est/Artists	6,055	7,670	6,000	6,000	-
Portable Fire Extinguishers	1,260	1,080	1,300	1,200	(100)
Food Service Establishment Licenses	24,265	25,300	25,000	25,000	-
Foodwagon Permits	12,475	13,490	12,000	12,000	-
Dairy Licenses	225	150	225	200	(25)
Soft Drink/Tobacco Licenses	7,215	4,810	7,000	5,000	(2,000)
Sidewalk Cafe Licenses	540	450	400	500	100
E-Scooter Licenses	-	1,755	2,000	1,800	(200)
Special Malt Beverage Permits - Rodeo	-	1,300	1,300	1,300	-
Contractor Licenses	329,050	302,884	325,000	300,000	(25,000)
Transient Merchant Licenses	15,165	11,395	12,000	12,000	-
Auctioneer Licenses	540	540	700	700	-
Firearms Dealer Licenses	1,530	1,530	1,500	1,500	-
Pawnbroker Licenses	620	930	775	775	-
Private Det./Security Licenses	5,320	7,000	4,000	5,000	1,000
Secondhand Dealer Licenses	2,800	2,960	3,200	3,000	(200)
Garage/Car Lot Licenses	5,785	5,005	5,600	5,000	(600)
Junkyard/Auto Wreck. Licenses	1,760	1,760	1,100	1,700	600
Mobile Home Park Licenses	1,035	920	1,100	1,000	(100)
Public Trans. License/Drivers	945	1,540	2,000	1,500	(500)
Christmas Tree Sales Licenses	560	640	800	700	(100)
Vending Machine Licenses	3,870	3,435	4,200	3,500	(700)
Burglar Alarm Permits	20,000	19,000	20,000	19,000	(1,000)
Tree Removal/Trimming Licenses	1,980	1,620	2,000	1,600	(400)
Inflammable Liquid Storage Licenses	3,055	3,185	3,000	3,000	-
Miscellaneous Licenses	4,030	7,625	6,000	4,000	(2,000)
Total Licenses and Permits	\$ 4,388,198	\$ 5,101,414	\$ 3,098,240	\$ 2,575,895	\$ (522,345)
CHARGES FOR SERVICES					
Parking-Cox Parking Lot	\$ 40,589	\$ 69,379	\$ 50,000	\$ 50,000	\$ -
Parking-Spiker Parking Structure	225,674	219,819	178,000	210,000	32,000
Parking-East Lot	5,391	8,476	6,000	6,000	-
Parking-Special Use Parking Permits	3,667	2,646	2,000	2,500	500
Police-Record Checks	1,760	2,016	2,000	2,000	-
Police-Burglar Alarms	20,300	7,675	5,000	6,000	1,000
Police-Vehicle Inspections	37,220	30,880	36,000	30,000	(6,000)
Compliance-Nuisance Abatement	122,009	(19,114)	7,000	2,500	(4,500)
Compliance-Junk Vehicles	2,019	-	2,000	3,000	1,000
Court-Record Checks	378	587	500	500	-
Recreation-Golf Cart Rentals Fees	15,055	19,716	31,000	19,000	(12,000)
Recreation-Airport Golf	120,478	152,266	146,000	140,000	(6,000)
Recreation-Prairie View Golf	98,006	114,542	112,000	100,000	(12,000)
Recreation-Golf Annual Membership	194,376	241,211	194,000	230,000	36,000
Recreation-Pool Open Swim	63,691	97,269	90,000	90,000	-
Recreation-Pool Punch Cards	30,847	40,632	42,000	40,000	(2,000)
Recreation-Pool Lessons	31,601	68,126	72,000	60,000	(12,000)
Recreation-Johnson Open Swim	11,903	8,463	8,000	8,000	-
Recreation-Paddle Boats/Canoes	-	402	-	500	500
Recreation-Pool Party Rentals	-	-	-	15,000	15,000
Cost Allocation Charge	805,005	832,459	810,000	825,000	15,000

GENERAL FUND REVENUE

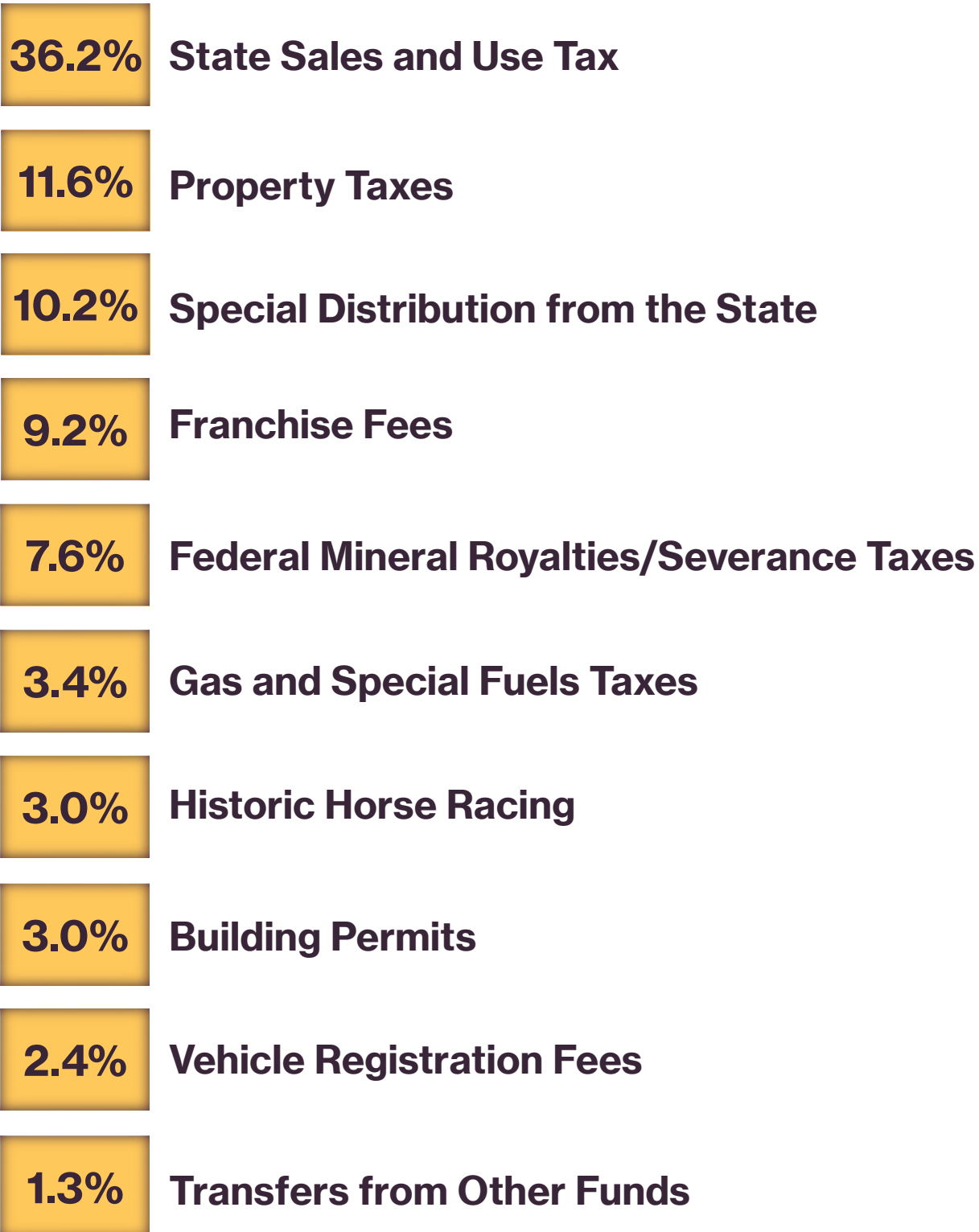
	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Adopted Budget	\$ Change from 2023 to 2024
CHARGES FOR SERVICES (continued)					
Intra City BOPU Charges	21,000	21,000	21,000	21,000	\$ -
Intra City Miscellaneous Charges	601	-	-	-	-
Total Charges for Services	\$ 1,851,571	\$ 1,918,450	\$ 1,814,500	\$ 1,861,000	\$ 46,500
MISCELLANEOUS					
Cemetery Custodial Services	\$ 19,903	\$ 22,388	\$ 16,000	\$ 20,000	\$ 4,000
Cemetery Lots	10,955	22,040	10,000	10,000	-
Cemetery Columbarium Niche	1,850	1,925	2,000	2,000	-
Cemetery Opening/Closing	75,665	95,140	70,000	75,000	5,000
Cemetery Tent Setup	3,100	6,025	3,500	5,000	1,500
Pioneer Park Rentals	50	(240)	500	-	(500)
Amphitheater Rentals	4,830	4,495	4,500	4,500	-
Activity Center Rentals	-	(70)	100	-	(100)
Park Shelter Rentals	39,174	36,614	24,000	35,000	11,000
Kiwanis Community House Rentals	69,086	81,782	70,000	70,000	-
Forestry Fees	1,625	445	2,000	1,000	(1,000)
Wind Energy Leases	1,013,656	740,992	710,000	706,000	(4,000)
Right-of-Way Contracts	44,931	94,902	110,000	74,205	(35,795)
Miscellaneous Rentals and Leases	92,192	361,614	30,000	70,000	40,000
Miscellaneous Police Charges	363	476	250	500	250
Police Overtime Reimbursements	125,840	145,321	151,000	135,000	(16,000)
Planning Fees	94,650	70,440	240,000	136,000	(104,000)
Administrative Fees	790	3,063	500	3,000	2,500
Advertising Fees	3,000	4,700	3,000	3,000	-
Roundhouse Impact Fees	100,567	-	-	-	-
Property Sales	3,063	2,033	10,000	2,000	(8,000)
Proceeds from Capital Financing	5,455,000	-	-	-	-
Miscellaneous	(1,799)	42,736	21,617	30,000	8,383
Total Miscellaneous	\$ 7,158,490	\$ 1,736,819	\$ 1,478,967	\$ 1,382,205	\$ (96,762)
INTEREST					
Interest	\$ 261,374	\$ 211,213	\$ 151,700	\$ 400,000	\$ 248,300
Accounts Receivable Interest	1,350	553	1,100	500	(600)
Change in Fair Market Value	(175,732)	(1,212,337)	-	-	-
Total Interest	\$ 86,991	\$ (1,000,572)	\$ 152,800	\$ 400,500	\$ 247,700
TRANSFERS					
Transfers from Other Funds	\$ 808,286	\$ 1,142,837	\$ -	\$ -	-
Transfer from Perpetual Care Fund	2,427	2,438	3,000	5,000	2,000
Transfer from Solid Waste Fund	2,327,371	930,810	768,736	854,219	85,483
Total Transfers	\$ 3,138,084	\$ 2,076,084	\$ 771,736	\$ 859,219	\$ 87,483
GRANTS/CONTRACTS					
Police Contract (LCSD #1)	\$ 606,400	\$ 627,508	\$ 603,000	\$ 600,000	\$ (3,000)
Total Grants/Contracts	\$ 606,400	\$ 627,508	\$ 603,000	\$ 600,000	\$ (3,000)
TRANSFERS FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 747,566	\$ 538,566	\$ (209,000)
Total Transfers from Reserves	\$ -	\$ -	\$ 747,566	\$ 538,566	\$ (209,000)
TOTAL GENERAL FUND REVENUE	\$ 65,729,887	\$ 63,358,623	\$ 60,058,526	\$ 66,215,278	\$ 6,156,752

Reserves

Payment for final year of three Compliance Employees held in reserves from data center revenue	\$295,428
Second Fire Plan A Pension payment held in reserves	243,138
	\$538,566

TOP 10 GENERAL FUND REVENUE SOURCES

The following top 10 revenue sources make up nearly 90% of all General Fund revenues. Almost all are determined by state statute or other legislative processes.



STATE SALES AND USE TAXES

Description

State sales tax is the City's largest source of General Fund revenue at 36.2% 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 2024 Forecasting

As state sales and use taxes are the largest General Fund revenue source, this line item must be carefully projected.

Actual sales tax revenue in Fiscal Year 2022 was \$24.45 million and the City estimates receiving approximately \$25.35 million in Fiscal Year 2023, even though only \$22 million was budgeted.

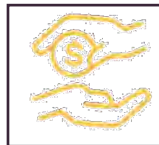
For Fiscal Year 2024, the City is projecting to receive \$24 million. This is a \$2 million increase over the Fiscal Year 2023 budget, but less than what will actually be received in Fiscal Year 2023.

SALES AND USE TAX QUICK FACTS



RATE

- There is a 4% tax 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 Laramie County and its municipalities based on population.

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. Of the total \$40 in sales and use tax collected, each Laramie County entity receives:

Albin
\$.02



Burns
\$.04



Pine Bluffs
\$.15



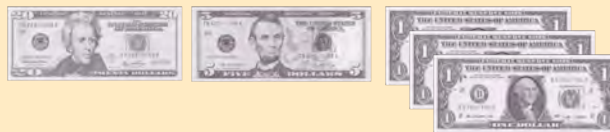
Laramie County
\$4.08



City of Cheyenne
\$7.71

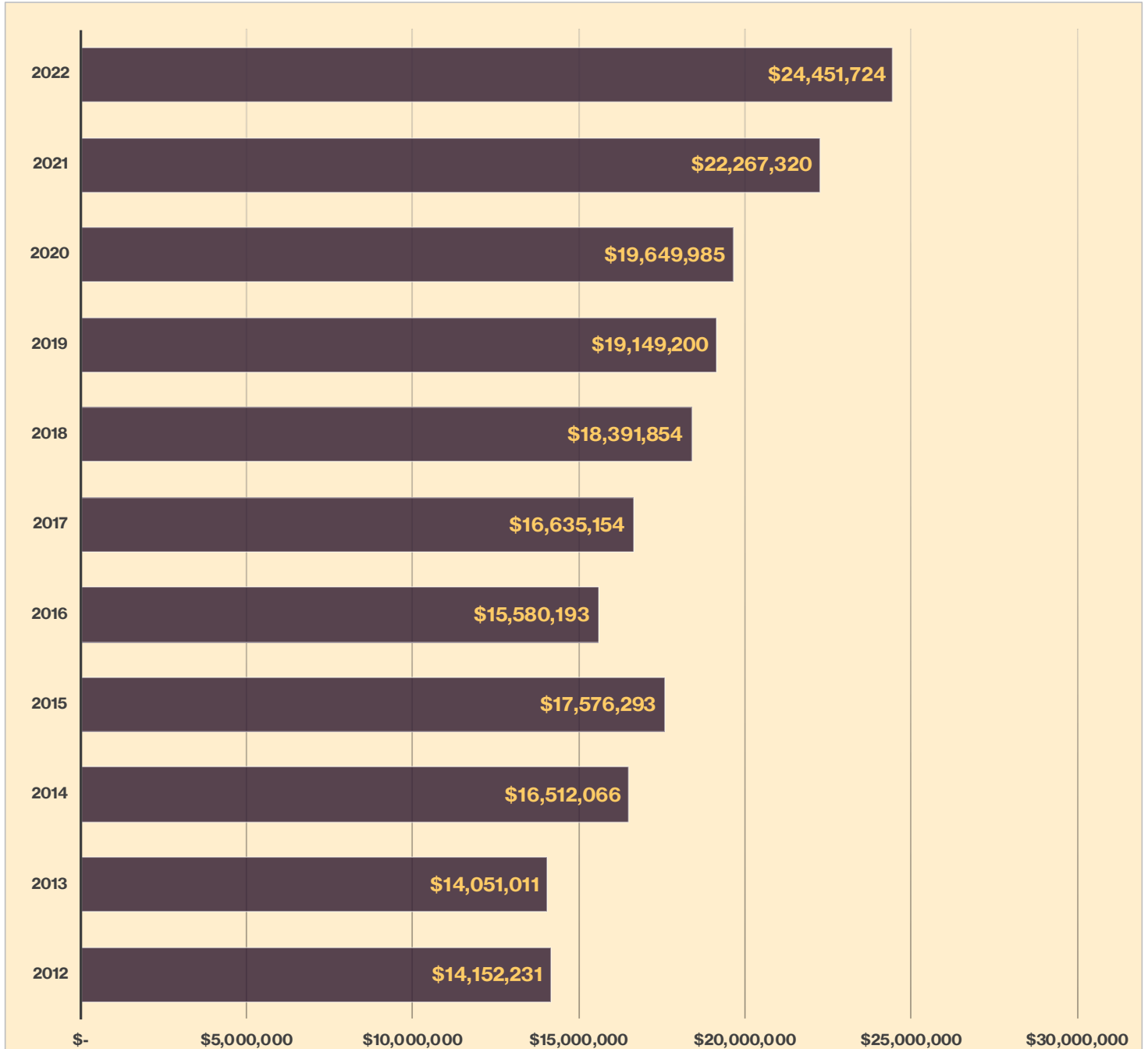


State of Wyoming
\$28.00



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.

Fiscal Year 2024 Forecasting

The City's assessed valuation for Fiscal Year

2024 has not been set as of the preparation of this budget. However, based on informal conversations with the Laramie County Assessor, the City anticipates a property valuation increase of at least 8% for Fiscal Year 2024, or \$571,182.

How is property tax calculated?

Property tax rates in Wyoming are expressed as mills. One mill is one dollar per \$1,000 of assessed value. 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 their districts, subject to limits. The entities determine their budget needs, then levy the mills necessary and allowed by state statute

PROPERTY TAX QUICK FACTS



RATE

- The City taxes eight (8) mills, which is 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

to provide the needed funds. Municipalities in Wyoming are restricted to assessing up to eight mills.

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

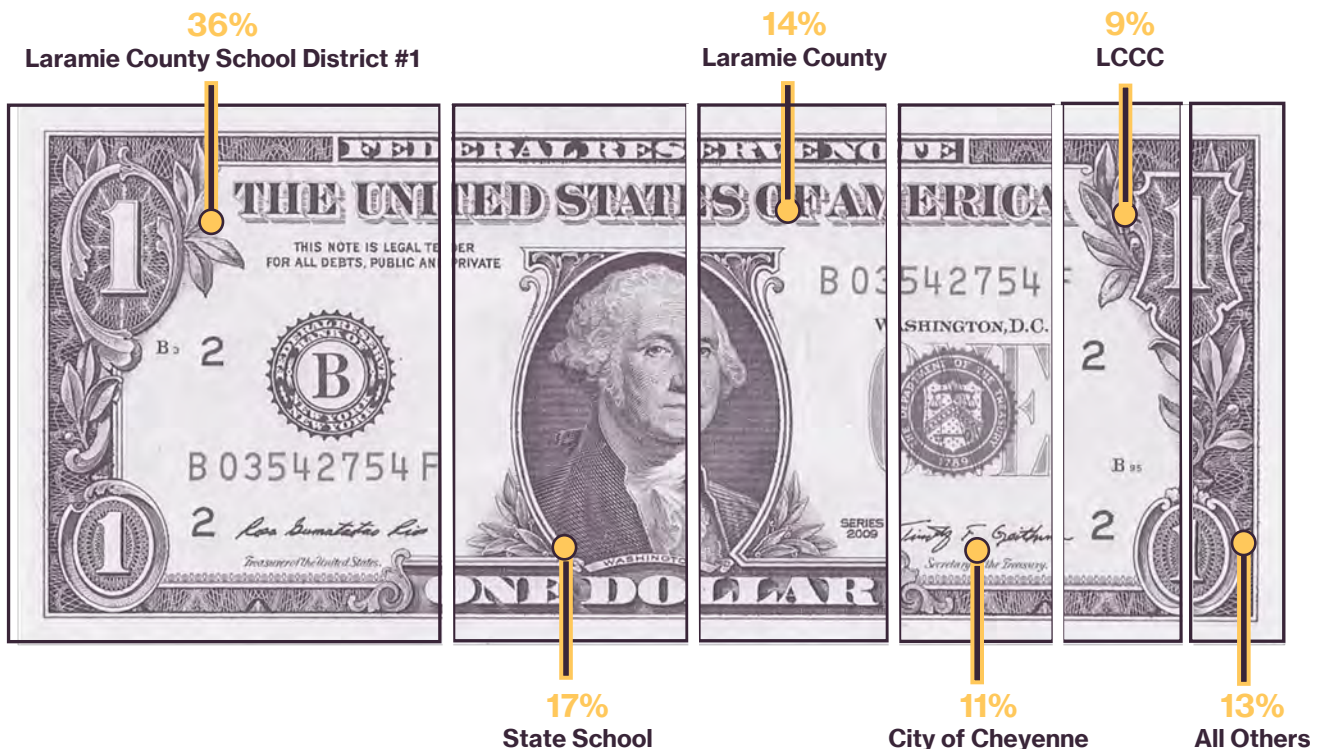
First, the assessed valuation must be determined:

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

- Next, apply the total mills to determine the tax: \$38,000 assessed value times .07138 (the 2022 mills for City property owners—see graph below) = \$2,712.44 (total tax due).

Entity	Mills	Amount
School District #1	26.00	\$ 988.00
State School Fund	12.00	456.00
Laramie County	10.00	380.00
City of Cheyenne	8.00	304.00
LCCC	6.08	231.04
County School Fund	6.00	228.00
Laramie County Library	2.00	76.00
Weed & Pest	0.80	30.40
Conservation District	0.50	19.00
	71.38	\$ 2,712.44

Property tax is an important source of revenue. However, many people may not know that the City of Cheyenne receives only 11% of the total property tax collected from city residents.



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 2024 Forecasting

Electric and natural gas franchise fees are expected to significantly exceed projections by nearly \$850k for Fiscal Year 2023. This is due in part to national and global market factors that impact the cost of natural gas.

As a result, the City increased Fiscal Year 2024 revenue projections by 10%, or \$482k, due to these factors and the addition of

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

Telephone franchise fees were based on actual revenues projected to be received in Fiscal Year 2023. Therefore, these revenues remained flat in Fiscal Year 2024.

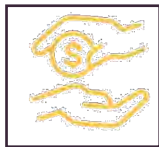
Cable television franchise fees are based on subscription rates and were decreased by 2%, or \$15.4K, as a result of declining payments from Charter Communications in Fiscal Year 2023. This could be a result of decreased consumer cable television usage and increased use of streaming services.

FRANCHISE FEES QUICK FACTS



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 television and telecommunications vendors, High West Energy, Black Hills Energy and Cheyenne Light, Fuel and Power)



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 from the consumer and received in the month following collections.

SPECIAL DISTRIBUTION FROM THE STATE

Description

To compensate counties and municipalities for the removal of sales tax from food purchases in 2006, the State of Wyoming has provided an annual “direct distribution”. This distribution is essentially “over-the-cap” mineral revenues that flow through the state’s General Fund to the direct distribution account prior to the budget session. The Governor generally recommends a supplemental direct distribution funding amount, and the Legislature then considers whether to appropriate this funding.

Fiscal Year 2024 Forecasting

During the 2022 Legislative Session, for the current biennium (2023-2024), the legislature approved a \$120 million direct distribution to municipalities.

Then, during the 2023 Legislative Session, the Governor included an additional \$26.25 million as a one-time additional appropriation, for a total of \$146.5 million in direct distribution. This was adopted by the Legislature as a supplemental budget and will result in the City receiving an additional \$2.32 million in Fiscal Year 2024 only.

Mayor Collins decided that those additional funds would be used only for one-time expenditures, and as a result, has recommended funding the full amount of \$2.32 million for various one-time expenditures. Please see page 82 for more information.

SPECIAL DISTRIBUTION QUICK FACTS



RATE

- The original \$120 million will be distributed based on the Madden/Bebout formula. The additional \$26.25 million will also be disbursed by this formula.
- Of the \$120 million approved for the direct distribution by the Wyoming Legislature, Cheyenne’s share is \$4,551,634. The one-time \$26.25 million appropriation will result in Cheyenne receiving an additional \$3.6 million.



SOURCE

- State of Wyoming



DISTRIBUTION

- The Office of State Lands and Investments distributes payments to municipalities.
- The direct distribution 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.

FEDERAL 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 are annually 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 2024 Forecasting

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

For Fiscal Years 2023-2028, 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 million in Fiscal Year 2024.

FEDERAL MINERAL ROYALTIES QUICK FACTS



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 2024 Forecasting

The January 2023 CREG report was 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.

The City will receive \$2.34 million in Fiscal Year 2023. However, the budget for Fiscal Year 2023 was decreased to \$2.2 million. Therefore, projections for Fiscal Year 2024 has been increased 6%, or \$141k.

SEVERANCE TAXES QUICK FACTS



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, and
- 15% to cities and towns.

Fiscal Year 2024 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 2024.

The City is estimating the gas tax to remain flat for Fiscal Year 2024.

GAS TAXES QUICK FACTS



RATE

- Gas tax is \$.24 per gallon.
- Cities and towns receive 15% of all gas taxes collected, after the deduction of a maximum of \$31,250 to be contributed to the University of Technology Transfer program.
- The remainder is allocated, after the \$31,250 deduction, 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 month's 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, and
- The remainder to the State Highway Fund.

Fiscal Year 2024 Forecasting

The special fuels 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 2024, which is a slight increase of \$13k in Fiscal Year 2024.

SPECIAL FUELS TAXES QUICK FACTS



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.

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 Gaming 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 five (5) off track betting locations.

Fiscal Year 2024 Forecasting

Horse racing revenue in Fiscal Year 2023 has significantly outpaced projections and is expected to exceed over \$1.5 million. There is a new off track betting facility that will tentatively be opening in the Swan Ranch Business Park around December 2023.

To account for the new facility opening in Swan Ranch, plus the higher actual revenues received in Fiscal Year 2023, the City budgeted \$2 million in Fiscal Year 2024, a 67% increase, and \$805k more than what was budgeted in Fiscal Year 2023.

HISTORIC HORSE RACING QUICK FACTS



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

BUILDING PERMITS

Description

The City of Cheyenne requires permits to enforce building codes and ensure that all buildings meet minimum safety and structural standards.

The most significant permit revenue received by the City is generated through the issuance of building permits, which accounts for 3% of General Fund revenue.

Fiscal Year 2024 Forecasting

Building permit revenue collected through March 31, 2023 is a little over \$2 million, which is substantially lower than revenue received during the same time period in Fiscal Year 2022. Additionally, building permits issued are significantly lower than at the same time last year.

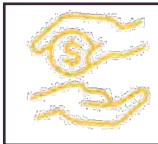
The building permit revenue projection for Fiscal Year 2024 will be \$2 million, which is a 20%, or \$500k decrease, over the Fiscal Year 2023 budget.

BUILDING PERMIT REVENUE QUICK FACTS



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 application is submitted.

VEHICLE REGISTRATION 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.

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 2024 Forecasting

Revenues for Fiscal Year 2024 are estimated to be slightly above budget, and therefore the City has projected an additional \$16k to be received in Fiscal Year 2024 compared to Fiscal Year 2023.

VEHICLE FEES TAXES QUICK FACTS



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

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%.

Additionally, the interest earned on the money in the Perpetual Care Fund, which was set up for the perpetual care of Cheyenne

cemeteries, is transferred to the General Fund monthly.

Fiscal Year 2024 Forecasting

The Solid Waste Fund Transfer budgeted in Fiscal Year 2024 has increased in total by \$85,483 compared to Fiscal Year 2023. The reason for the increase is due to higher expenditures, primarily payroll, capital expenditures and supplies, that are projected in the Solid Waste Fund in Fiscal Year 2024.

The Perpetual Care Fund transfer was increased slightly by \$2,000 due to higher investment revenue projected.

TRANSFERS FROM OTHER FUNDS QUICK FACTS



RATE

- 5% of the budgeted Solid Waste Fund expenditures.
- All investment income earned in the Perpetual Care Fund.



SOURCE

- Solid Waste Fund
- Perpetual Care Fund



DISTRIBUTION

- Both transfers are done internally each month.

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GENERAL FUND EXPENDITURES



EXPENDITURE QUICK FACTS

TOTAL GENERAL FUND BUDGET:

\$66,215,278

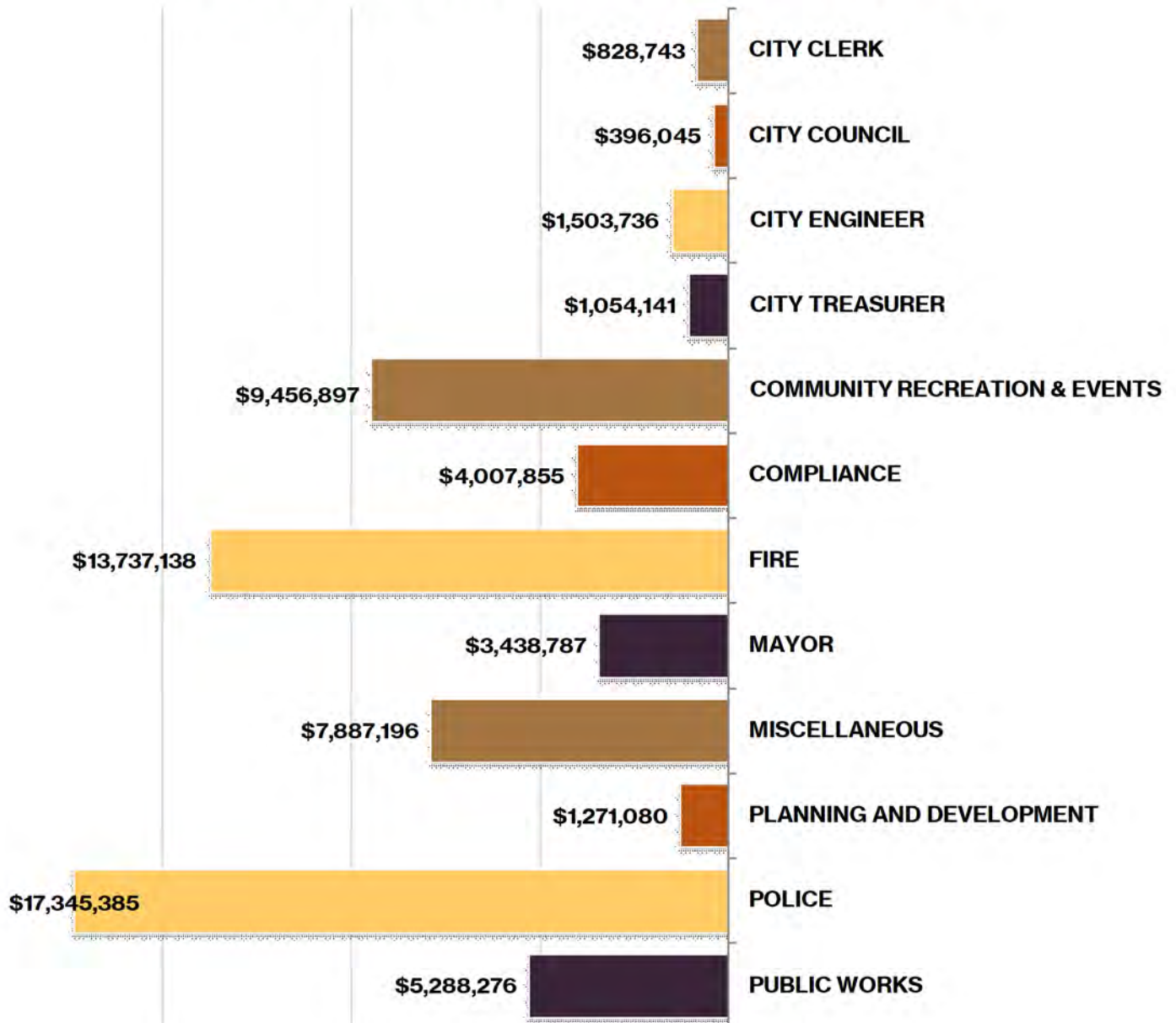
TOP 10 EXPENDITURES BY CATEGORY:

- **Payroll** – 72.0%
- **Utilities** – 3.90%
- **Fleet Parts, Fuel and Labor** – 3.52%
- **Support Agency Appropriations** – 3.29%
- **Maintenance of City assets** – 2.46%
- **Property and Liability Insurance** – 1.83%
- **Professional Services** – 1.79%
- **Computer Software/Hardware Maintenance** – 1.76%
- **Transfers to Other Funds** – 1.58%
- **Supplies** – 1.57%

These top ten items encompass **93.69%** of the City's General Fund budget, or **\$62,038,434**. This leaves only **\$4,176,844** to pay for all other General Fund expenditures, including staff training, the parking garage bond payment, jail costs, the 911 Combined Communications Center, telecommunications, and capital expenditures.

GENERAL FUND DEPARTMENT BUDGET

Fiscal Year 2024 Budget by Department



EXPENDITURE ASSUMPTIONS

Inflation

The Wyoming Economic Analysis Division recently released the Wyoming Cost of Living Index (WCLI) for the fourth quarter of 2022, which compares the price level of the same goods to one year ago. Southeast Wyoming's inflation rate decreased from 10.2% for the fourth quarter of 2021 to 7.2%. Although this is a decrease, it is still significantly higher than the Federal Reserve's 2% inflation target.

The Fiscal Year 2024 budget includes various inflationary increases to line items such as payroll, supplies, contractual services and capital expenditures.

Fleet Parts and Fuel

In the Fiscal Year 2024 General Fund budget, the City estimated an 8% increase over Fiscal Year 2022's actual fuel costs as well as a 5% increase in parts costs. This will result in a decrease of \$95,300.

Employee Healthcare

Self-funded insurance is a powerful way for governments to save money on rising health care costs. With self-insurance, entities maintain a fund to cover the cost of claims, administration of benefits, and stop loss insurance, rather than purchasing a third-party health insurance plan.

The Affordable Care Act requires fully insured health insurance companies to spend at least 80-85% of premium dollars

on medical care, which leaves 15-20% to cover overhead, administration and profit.

By becoming self-insured, the City is able to save these funds to keep insurance rates lower and offer wellness programs to staff.

The key to a successful self-funded health insurance plan is having sufficient reserve levels. As of March 2023, the City has saved \$3.2 million in its self-insurance reserve fund. Novo Benefits, the City's insurance consultant, suggests keeping a minimum reserve level of six months of claims, or \$3.5 million, but strongly suggests a reserve level of 12 months of claims, or approximately \$7 million.

To protect the City from catastrophic claims, the plan purchased a stop loss insurance policy. This policy caps the amount of money the City has to pay out, shifting the risk of low-probability, high consequence events to a third party insurer.

Novo Benefits requested quotes from various stop loss carriers in April for the 2024 plan year. After receiving the quotes, and selecting the best plan, Novo Benefits determined that the City's fixed costs, which accounts for part of the total expenses of the fund (including the stop loss insurance and the third party administrator (TPA) fees) will increase 5.3%.

EXPENDITURE ASSUMPTIONS

As a result, to both grow reserves to an appropriate level and cover this fixed cost increase, the Employee Benefits Committee recommended, and Mayor Collins approved, a slight 2% rate increase for the employer and employee to be included in the Fiscal Year 2024 budget.

Worker's Compensation

The City received preliminary notification that Worker's Compensation rates in Fiscal Year 2024 will remain the same as they were in Fiscal Year 2023. This rate is 2.68% of wages paid to all employees except for those who qualify for the clerical designation, which is only .25%.

Property and Liability Insurance

Initial estimates from the Wyoming Association of Risk Management (WARM) indicate that the City will see a rate increase of 18% for property and liability insurance. This will cost the General Fund an additional \$185k.

Use of Reserves

In the Fiscal Year 2024 budget, \$538,566 is adopted 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 data center. The Mayor requested that \$886,284 be held and "assigned" from these one-time revenues to pay for three new compliance employees for three years due to their increased workload.

Therefore, in the adopted Fiscal Year 2024 budget, \$295,428 will be used from reserves to pay for these three employees. This will be the final reserves available for this use.

Fire Plan A

Senate File 0039 was approved in the 2022 State Legislative Session which provides a \$75 million cash infusion to the Fire Plan A Reserve account, which prior to this action was underfunded, 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 to make these payments for eight years.

The annual payment, based on Cheyenne's 24.31% responsibility, is \$243,138 and will be pulled from reserves for the next eight years.

ONE-TIME EXPENDITURE HIGHLIGHTS

The City received a supplemental \$2.32 million one-time increase to its direct distribution from the state for Fiscal Year 2024 only. As the City's policy is to use one-time revenues for one-time expenditures, Mayor Collins is recommending the following to be paid for with this one-time increase.

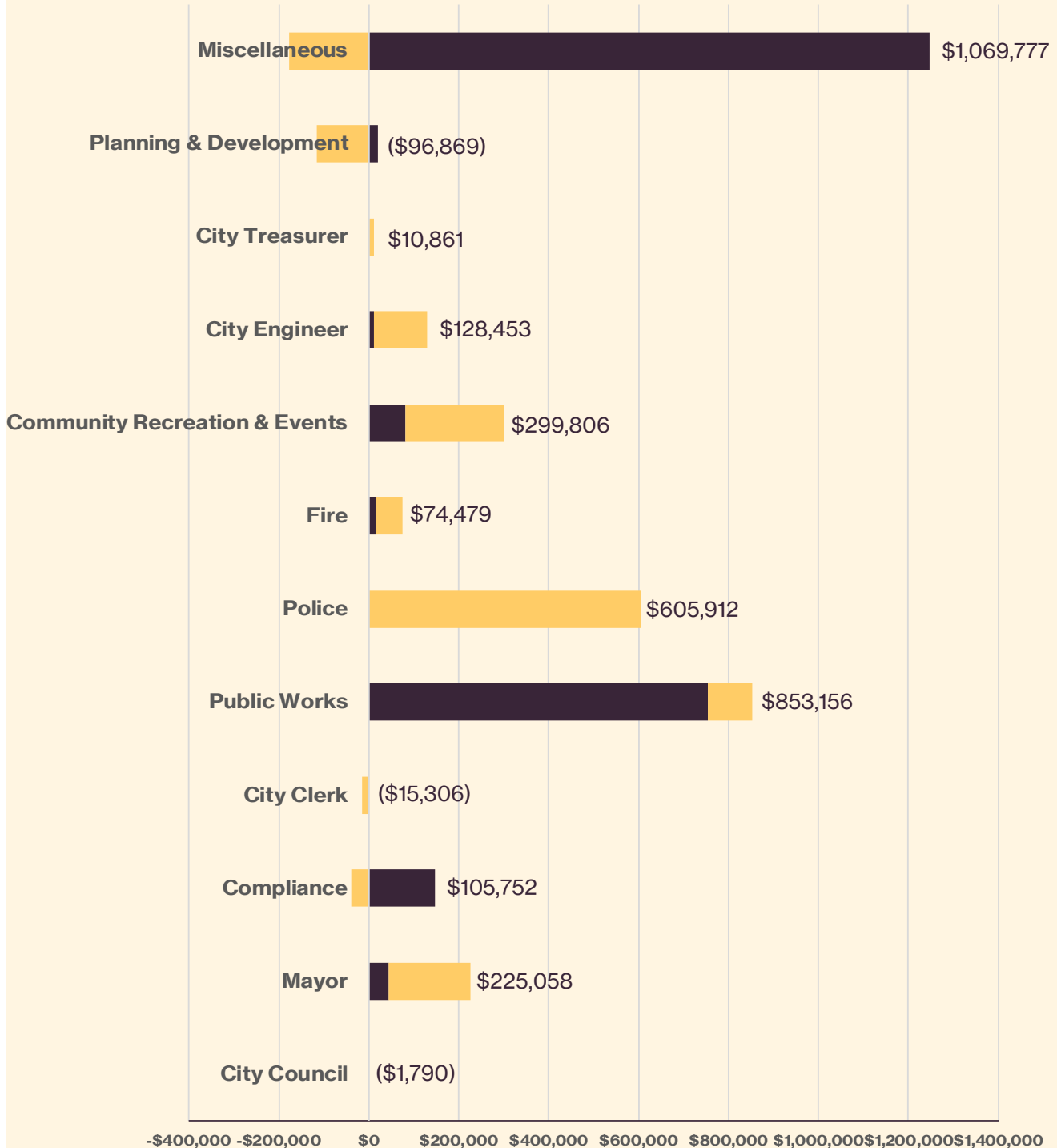
Department	Purchase Description	Total
Mayor (Youth Alternatives)	Costs for Youth Alternatives facility deck structural repairs and reconstructing retaining wall	\$ 45,000
Compliance (Building)	Building code books	11,000
Compliance (Building)	iPads & iPhones for compatibility with OpenGov software	23,000
Compliance (Building)	Nuisance Abatement Cleanup Costs	50,000
Compliance (IT)	Fiber for Ice & Events Center, Fire Station #2 and Fire Station on Converse Avenue	52,275
Compliance (IT)	Training and implementation costs of Multi-Factor Authentication solution	6,600
Compliance (Animal Control)	National Animal Care and Control (NACA) required one-time training	3,000
Public Works (Facilities)	Replace HVAC equipment in Depot, Fire Training, Ice & Events Center, Pioneer Park Center, Civic Center, and Municipal Building	754,000
Public Works (Facilities)	One-time tools	1,000
Fire	One-time background checks for nine (9) new SAFER grant firefighters not covered by grant	750
Fire	One-time set up costs for the new squad/ ambulance and fire station	15,000
Community Rec & Events (Forestry)	Professional contract services for large tree removals in Holliday and Lions Parks.	75,000
Community Rec & Events (Recreation)	Staff attendance at one-time Vermont System training (RecTrac Software)	4,700
Community Rec & Events (Recreation)	Computers	500
City Engineer	Computers and monitors (\$5,000) and furniture (\$7,000) for new staff	12,000
Planning & Development	Large format scanner/plotter (\$15,000), office furniture (\$3,000) and computer and related equipment (\$2,000) for new Senior Planner position	20,000
Miscellaneous	Fire Station Exhaust Removal Systems for Fire Stations #1, #2, and #6	128,000
Miscellaneous	Parking lot and road repairs at Lions Park	127,280
Miscellaneous	Lighting upgrade for Civic Center	235,000
Miscellaneous	New evaporative condenser for Ice & Events Center	170,000
Miscellaneous	City match for purchase of Transit buses	223,288
Miscellaneous	Purchase of photocopiers/scanners for all leases expiring in FY 2023 and 2024	203,000
Miscellaneous	Cheyenne/Laramie County Public Health request for computer software (\$100,000) and construction work in entry way of facility (\$60,000)	160,000
Total		\$ 2,320,393

BUDGET INCREASE REQUESTS

TOTAL NEW DEPARTMENT BUDGET REQUESTS FUNDED

ONE-TIME – \$2,320,393













ONGOING – \$938,894



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GENERAL FUND DIVISIONS BY DEPARTMENT

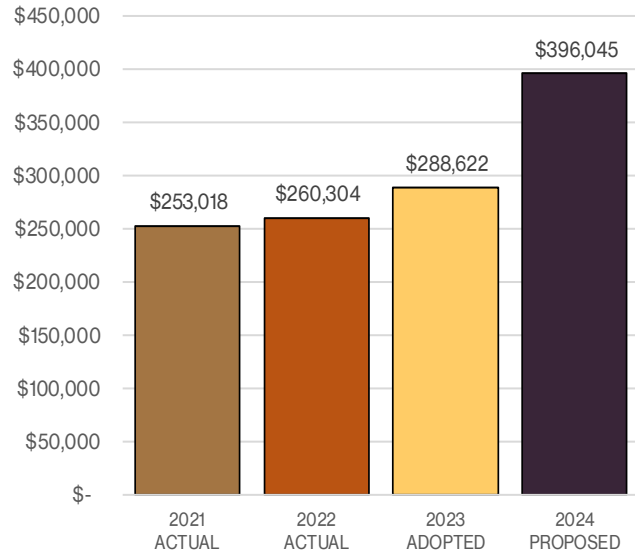
The City provides a variety of services to its residents and businesses. To provide those services, the City has included the following 12 Departments and 41 Divisions in the General Fund Fiscal Year 2024 Budget.

DEPARTMENT DIVISION				
	CITY COUNCIL	City Council		
	MAYOR	Mayor City Attorney Human Resources	Municipal Court Youth Alternatives	
	CITY CLERK	City Clerk		
	COMPLIANCE	Animal Control Building, Nuisance & Risk	Information Technology	
	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 Downtown Development Authority		
	GENERAL SUPPORT	Miscellaneous Special Projects Community Support		

CITY COUNCIL

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 243,347	\$ 247,499	\$ 274,012	\$ 318,225	16%
Contractual Services	5,222	6,331	9,210	12,420	35%
Parts and Supplies	3,449	5,474	3,400	3,400	0%
Miscellaneous	1,000	1,000	2,000	62,000	3000%
Total Expenditures	\$ 253,018	\$ 260,304	\$ 288,622	\$ 396,045	

Significant Changes for 2024:

- The overall City Council Division budget increased \$107,403 from Fiscal Year 2023 to Fiscal Year 2024.
- Professional Development expenses increased \$5,000 to allow Council members to attend various local, regional, and national conferences and trainings.
- The Ward I, Ward II, and Ward III discretionary line items increased by \$20,000 each for the purpose of addressing ongoing projects within each ward.
- The copier expense line item decreased by \$1,790 as a result of the City purchasing the division's copier machine through one-time funding in a capital equipment line item rather than leasing.

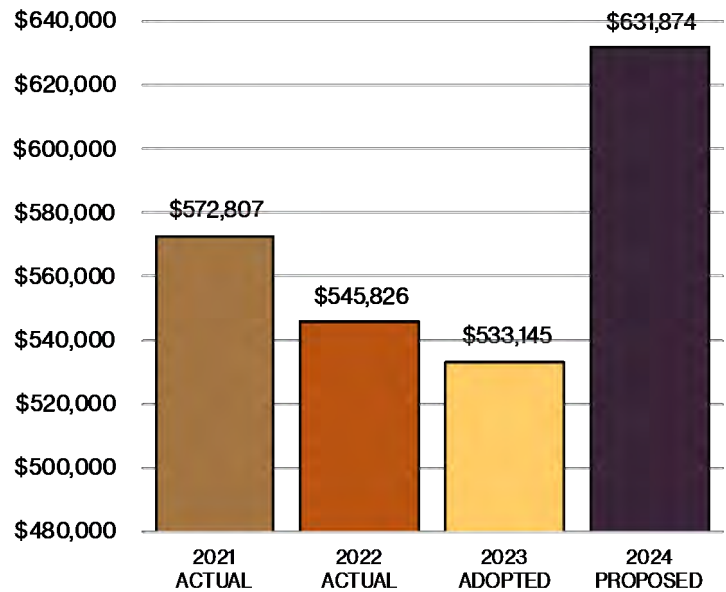
CITY COUNCIL

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
City Council	\$ 108,097	\$ 108,000	\$ 126,000	\$ 144,000	\$ 18,000
Administrative Assistant	928	72	-	-	-
Executive Assistant to City Council	46,600	48,160	55,000	57,200	2,200
Temporary/Part Time	-	-	2,000	2,000	-
Health Insurance	64,048	67,836	64,541	86,720	22,179
Social Security/Medicare	11,311	11,127	13,197	14,458	1,260
State Pension	6,580	7,041	8,041	8,363	322
Workers Compensation	5,338	4,841	4,813	5,065	252
Life Insurance	444	422	420	420	-
Subtotal	243,347	247,499	274,012	318,225	44,213
CONTRACTUAL SERVICES					
Professional Development	\$ 920	\$ 1,669	\$ 2,750	\$ 7,750	\$ 5,000
Local Meeting Expense	80	295	1,500	1,500	-
Dues and Subscriptions	268	260	300	300	-
Professional Services	510	-	1,000	1,000	-
Telecommunications	622	611	660	660	-
Copier Expenses	2,822	3,496	3,000	1,210	(1,790)
Subtotal	5,222	6,331	9,210	12,420	3,210
PARTS AND SUPPLIES					
Office Supplies	\$ 1,319	\$ 999	\$ 2,400	\$ 2,400	\$ -
Memorials and Trophies	839	169	1,000	1,000	-
Small Equipment (under \$5,000)	1,291	4,305	-	-	-
Subtotal	3,449	5,474	3,400	3,400	-
MISCELLANEOUS					
General Council Discretionary	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ -
Ward I Discretionary	-	-	-	20,000	20,000
Ward II Discretionary	-	-	-	20,000	20,000
Ward III Discretionary	-	-	-	20,000	20,000
Subtotal	1,000	1,000	2,000	62,000	60,000
TOTAL	\$ 253,018	\$ 260,304	\$ 288,622	\$ 396,045	\$ 107,423

MAYOR

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 492,005	\$ 379,812	\$ 406,475	\$ 526,354	29%
Contractual Services	60,809	161,402	116,970	96,420	-18%
Parts and Supplies	5,758	2,722	5,600	6,600	18%
Intra City	1,148	1,300	1,000	1,000	0%
Miscellaneous	13,087	591	3,100	1,500	-52%
Total Expenditures	\$ 572,807	\$ 545,826	\$ 533,145	\$ 631,874	

Significant Changes for 2024:

- The Mayor Division budget increased overall by \$98,729 from Fiscal Year 2023 to Fiscal Year 2024.
- The dues and subscriptions line item decreased \$400 to reflect actual costs more accurately.
- Professional services expenses increased slightly by \$250 as a result of an inflationary increase for bottled water services.
- Public defender expenses significantly decreased by \$20,400 as the result of hiring a full-time City Public Defender during Fiscal Year 2023 as opposed to contracting out for services.
- The memorials and trophies line item increased \$1,000 as a result of inflation of costs for employee service awards.
- The youth activities line item increased \$900 to cover expenses pertaining to the purchase of supplies for the Mayor's Youth Council capstone projects.
- The general contingency line item decreased by \$2,500. This account was previously used to pay expenses pertaining to the annual City employee barbeque and holiday luncheon, but these expenses will now be paid out of the Human Resources Division budget.

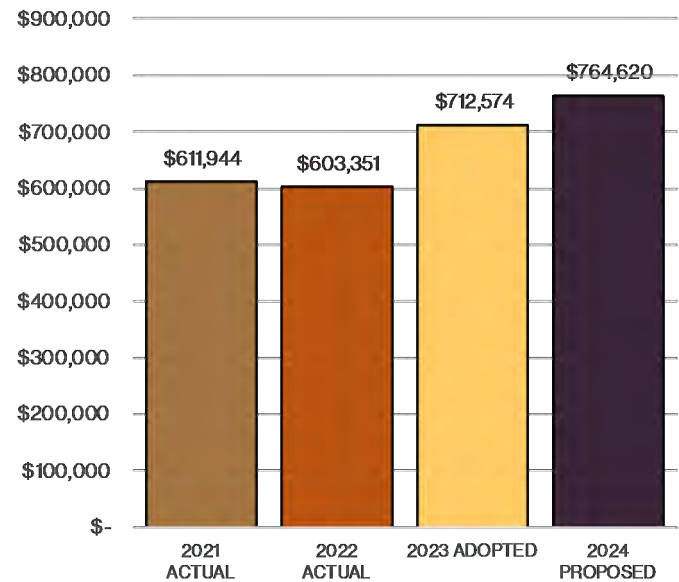
MAYOR

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Mayor	\$ 116,453	\$ 95,000	\$ 95,000	\$ 95,000	\$ -
Chief of Staff	73,787	81,560	90,000	92,395	2,395
Public Defender	-	-	-	73,000	73,000
Chief Economic Development Officer	56,769	-	-	-	-
Public Information Officer	50,463	47,555	53,583	65,000	11,417
Grants Manager	12,844	-	-	-	-
Director of Constituent Services	47,384	48,944	54,104	56,268	2,164
Health Insurance	48,319	37,218	38,855	48,973	10,118
Social Security/Medicare	26,898	20,533	22,106	28,727	6,621
State Pension	46,469	39,457	43,019	55,913	12,894
Workers Compensation	12,422	9,040	8,062	10,064	2,002
Longevity Pay	-	325	1,560	780	(780)
Life Insurance	196	179	186	234	48
Subtotal	492,005	379,812	406,475	526,354	119,879
CONTRACTUAL SERVICES					
Professional Development	\$ 34	\$ 1,628	\$ 1,422	\$ 1,422	\$ -
Local Meeting Expense	417	847	2,500	2,500	-
Dues and Subscriptions	730	120	400	-	(400)
Professional Services	177	134	-	250	250
Printing	447	59	200	200	-
Non Insured Loss	2,775	-	-	-	-
Public Defender Fees	53,932	156,729	110,400	90,000	(20,400)
Telecommunications	1,351	1,129	1,200	1,200	-
Maintenance	10	-	-	-	-
Computer Software/Maintenance	648	648	648	648	-
Copier Expenses	288	108	200	200	-
Subtotal	60,809	161,402	116,970	96,420	(20,550)
PARTS AND SUPPLIES					
Office Supplies	\$ 3,425	\$ 2,613	\$ 5,000	\$ 5,000	\$ -
Food and Medical Supplies	-	-	400	400	-
Petroleum Products	240	38	-	-	-
Memorials and Trophies	259	71	200	1,200	1,000
Small Equipment (under \$5,000)	1,835	-	-	-	-
Subtotal	5,758	2,722	5,600	6,600	1,000
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 1,148	\$ 1,300	\$ 1,000	\$ 1,000	\$ -
Subtotal	1,148	1,300	1,000	1,000	-
MISCELLANEOUS					
Youth Activities	\$ 587	\$ 591	\$ 600	\$ 1,500	\$ 900
General Contingency	12,500	-	2,500	-	(2,500)
Subtotal	13,087	591	3,100	1,500	(1,600)
TOTAL	\$ 572,807	\$ 545,826	\$ 533,145	\$ 631,874	\$ 98,729

CITY ATTORNEY

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 584,412	526,020	\$ 597,670	\$ 727,896	22%
Contractual Services	26,307	69,743	112,904	32,224	-71%
Parts and Supplies	1,226	7,587	2,000	4,500	125%
Total Expenditures	\$ 611,944	\$ 603,351	\$ 712,574	\$ 764,620	

Significant Changes for 2024:

- The City Attorney Division budget increased \$52,047 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - An annual salary of \$72,800 plus benefits for the hiring of a full-time City Assistant Attorney. This position was previously approved in Fiscal Year 2022 budget. However, the funds were used to pay for the Prosecutor position hired in Fiscal Year 2023.
 - An annual salary increase of \$8,100, plus benefits, for the Deputy City Attorney as a result of the Fiscal Year 2023 Employers Council Compensation Study.
 - An increase of \$3,000, plus benefits, in the Temporary/Part-Time line item for the hiring of two (2) temporary/part-time summer interns.
- The professional services line item increased \$100 as a result of inflationary costs for bottled water services.
- Attorney fees were drastically reduced by \$79,000 as a result of hiring a new full-time Prosecutor instead of contracting those services.
- Copier expenses were reduced \$1,780 as a result of the City purchasing the division's copier machine rather of leasing a new one.
- The office supplies line item increased \$2,500 due to the rising costs for copy paper.

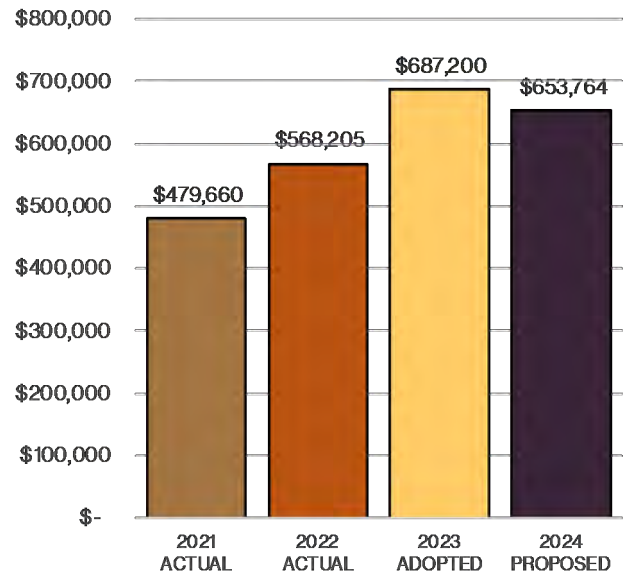
CITY ATTORNEY

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
City Attorney	\$ 135,012	\$ 146,714	\$ 128,112	\$ 130,674	\$ 2,562
Assistant City Attorney I	85,147	52,623	-	72,800	72,800
Deputy City Attorney	93,974	67,175	-	105,000	105,000
Senior Assistant City Attorney	-	-	97,094	-	(97,094)
Assistant City Attorney II	-	-	70,000	70,000	-
Law Office Manager/Legal Assistant	104,095	113,113	100,000	104,000	4,000
Temporary/Part Time	-	1,800	-	3,000	3,000
Health Insurance	56,163	54,066	104,738	123,526	18,788
Social Security/Medicare	31,330	28,857	29,100	35,608	6,509
State Pension	63,606	48,510	57,779	70,538	12,759
Workers Compensation	14,869	12,616	10,613	12,474	1,862
Life Insurance	216	163	234	276	42
Termination Pay	-	383	-	-	-
Subtotal	584,412	526,020	597,670	727,896	130,227
CONTRACTUAL SERVICES					
Professional Development	\$ 576	\$ 198	\$ 1,800	\$ 1,800	\$ -
Dues and Subscriptions	21,155	21,268	26,305	26,305	-
Professional Services	255	43,070	200	300	100
Licenses and Fees	1,148	1,210	1,420	1,420	-
Attorney Fees	-	-	79,000	-	(79,000)
Printing	-	243	-	-	-
Advertising	-	1,223	-	-	-
Copier Expenses	3,174	2,532	4,179	2,399	(1,780)
Subtotal	26,307	69,743	112,904	32,224	(80,680)
PARTS AND SUPPLIES					
Office Supplies	\$ 1,226	\$ 2,792	\$ 2,000	\$ 4,500	\$ 2,500
Small Equipment (under \$5,000)	-	4,795	-	-	-
Subtotal	1,226	7,587	2,000	4,500	2,500
TOTAL	\$ 611,944	\$ 603,351	\$ 712,574	\$ 764,620	\$ 52,047

HUMAN RESOURCES

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 345,327	\$ 423,658	\$ 470,831	\$ 494,305	5%
Contractual Services	128,909	140,634	213,109	147,359	-31%
Parts and Supplies	5,423	3,912	3,260	4,600	41%
Miscellaneous	-	-	-	7,500	0%
Total Expenditures	\$ 479,660	\$ 568,205	\$ 687,200	\$ 653,764	

Significant Changes for 2024:

- The Human Resources (HR) budget decreased overall by \$33,436 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - An annual salary increase of \$5,000, plus benefits, for the Office Manager as a result of the HR three (3) year strategic development plan.
 - A promotion of the HR Receiving Specialist to HR Benefit Specialist with an annual salary increase of \$1,285 plus benefits.
 - A \$17,550 increase, plus benefits, to the Temporary/Part-time budget for a \$1 per hour pay increase for part-time staff, and an additional 17.5 hours of front lobby/reception desk coverage.
- Dues and subscriptions costs increased \$9,000 for Employers Council membership dues which were previously paid from the professional services line item.
- The professional services line item decreased significantly by \$103,570, which is attributed in a decrease in costs associated with the Fiscal Year 2023 one-time Employers Council Compensation Study, moving the costs for the City's Novo Benefits consultant contract to the self-insurance fund, and to allocate funds used to the dues and subscriptions line item for Employers Council membership dues.

HUMAN RESOURCES

Significant Changes for 2024 (continued):

- The employment and background checks line item increased by \$31,000 for costs associated with implementing background check services through the City's payroll software system, Paycom.
- Rental expenses decreased \$1,480 to allocate additional funds to the office supplies and small equipment line items.
- The maintenance line item decreased \$2,920 to allocate additional funds to copier expenses.
- Copier expenses increased \$2,200 to cover additional costs for document printing.
- Office supplies expenses increased by \$1,040 due to inflationary increases for fingerprinting ink cartridges and card stock, copier paper, and postage machine supplies.
- The small equipment line item slightly increased \$300 for the purchase of two (2) new computer monitors needed for the HR reception desk.
- A new events and activities line item was created for Fiscal Year 2024 with a budgeted amount of \$7,500. This is to cover expenses associated with the annual City employees' barbeque and holiday luncheon that was previously paid out of the Mayor Division budget.

HUMAN RESOURCES

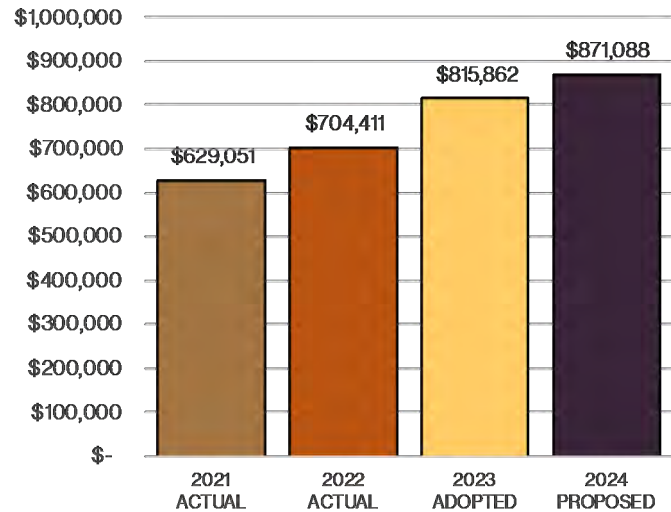
	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Director of HR	\$ 104,998	\$ 106,558	\$ 110,000	\$ 112,200	\$ 2,200
HR Specialist II	-	17,604	-	55,564	55,564
HR Receiving Specialist	-	40,915	42,475	-	(42,475)
HR Office Manager	-	34,027	53,427	54,548	1,121
HR Benefits Administrator	-	37,363	47,642	46,309	(1,333)
HR Specialist	118,875	44,341	36,774	38,980	2,206
Temporary/Part Time	13,500	8,436	32,634	32,634	-
Health Insurance	50,943	62,297	70,182	71,449	1,266
Social Security/Medicare	17,125	21,128	23,846	25,213	1,367
State Pension	31,611	40,388	42,760	45,401	2,641
Workers Compensation	8,083	9,288	8,697	8,833	136
Longevity Pay	-	1,080	2,160	2,940	780
Life Insurance	192	234	234	234	-
Subtotal	345,327	423,658	470,831	494,305	23,474
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 129	\$ 500	\$ 500	\$ -
Dues and Subscriptions	636	-	500	9,500	9,000
Professional Services	108,015	110,148	147,670	44,100	(103,570)
Employment and Background Checks	13,851	22,941	26,000	57,000	31,000
Employee Development	2,123	-	2,939	2,939	-
Printing	-	101	-	-	-
Advertising	1,239	3,921	29,000	29,000	-
Rental	-	-	2,500	1,020	(1,480)
Maintenance	114	-	4,000	1,080	(2,920)
Computer Software/Maintenance	-	104	-	-	-
Copier Expenses	2,932	3,291	-	2,220	2,220
Subtotal	128,909	140,634	213,109	147,359	(65,750)
PARTS AND SUPPLIES					
Office Supplies	\$ 3,632	\$ 3,432	\$ 2,960	\$ 4,000	\$ 1,040
Small Equipment (under \$5,000)	1,791	480	300	600	300
Subtotal	5,423	3,912	3,260	4,600	1,340
MISCELLANEOUS					
Events and Activities	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500
Subtotal	-	-	-	7,500	7,500
TOTAL	\$ 479,660	\$ 568,205	\$ 687,200	\$ 653,764	\$ (33,436)

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MUNICIPAL COURT

Division 1220 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 564,775	\$ 621,668	\$ 725,722	\$ 777,628	7%
Contractual Services	49,587	72,478	79,140	82,460	4%
Parts and Supplies	11,197	10,265	11,000	11,000	0%
Capital	3,492	-	-	-	0%
Total Expenditures	\$ 629,051	\$ 704,411	\$ 815,862	\$ 871,088	

Significant Changes for 2024:

- The overall Municipal Court Division budget increased by \$55,226 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - Hiring a full-time Municipal Court Clerk with an annual salary of \$37,000, plus benefits.
- The telecommunications line item increased \$700, and the light, fuel and power line item increased \$1,600 as a result of actual costs during previous fiscal years.
- Maintenance expenses increased \$2,800 due to higher building maintenance service fees.
- The copier expenses line item decreased \$1,780 as a result of the City purchasing the division's copier machine through one-time funding in a capital equipment line item instead of leasing.

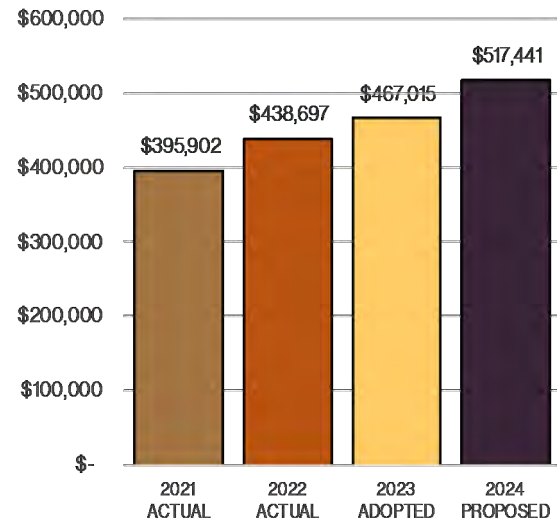
MUNICIPAL COURT

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Municipal Court Senior Judge	\$ 125,000	\$ 126,560	\$ 128,120	\$ 130,682	\$ 2,562
Municipal Court Judge	-	-	90,000	91,800	1,800
Municipal Court Bailiff	43,443	47,309	46,120	40,280	(5,840)
Municipal Court Clerk	49,764	52,056	53,872	56,027	2,155
Municipal Court Deputy Clerk	72,676	62,084	38,841	43,515	4,674
Municipal Court Tech	32,958	47,176	75,918	116,683	40,765
Temporary/Part Time	34,166	84,513	44,166	44,166	-
Overtime	5,513	12,469	-	-	-
Health Insurance	117,015	93,162	135,867	129,518	(6,349)
Social Security/Medicare	26,385	31,126	35,152	38,830	3,678
State Pension	45,656	49,746	63,444	70,300	6,856
Workers Compensation	11,928	14,687	12,820	13,603	783
Longevity Pay	-	525	1,080	1,860	780
Life Insurance	270	257	322	364	42
Subtotal	564,775	621,668	725,722	777,628	51,906
CONTRACTUAL SERVICES					
Professional Development	\$ (50)	\$ 802	\$ 1,000	\$ 1,000	\$ -
Jury Trial Fees	-	645	7,200	7,200	-
Dues and Subscriptions	475	246	1,000	1,000	-
Professional Services	6,606	5,492	4,660	4,660	-
Licenses and Fees	-	710	-	-	-
Telecommunications	2,719	2,129	2,000	2,700	700
Light, Fuel and Power	25,046	24,909	26,000	27,600	1,600
Maintenance	11,603	34,876	33,200	36,000	2,800
Computer Software/Maintenance	1,050	-	1,080	1,080	-
Copier Expenses	2,137	2,670	3,000	1,220	(1,780)
Subtotal	49,587	72,478	79,140	82,460	3,320
PARTS AND SUPPLIES					
Office Supplies	\$ 11,197	\$ 10,265	\$ 11,000	\$ 11,000	\$ -
Subtotal	11,197	10,265	11,000	11,000	-
CAPITAL					
Equipment (over \$5,000)	\$ 3,492	\$ -	\$ -	\$ -	\$ -
Subtotal	3,492	-	-	-	-
TOTAL	\$ 629,051	\$ 704,411	\$ 815,862	\$ 871,088	\$ 55,226

YOUTH ALTERNATIVES

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 385,704	\$ 421,871	\$ 437,641	\$ 439,228	0%
Contractual Services	8,652	16,113	27,449	31,288	14%
Parts and Supplies	1,546	713	1,925	1,925	0%
Capital	-	-	-	45,000	0%
Total Expenditures	\$ 395,902	\$ 438,697	\$ 467,015	\$ 517,441	

Significant Changes for 2024:

- The Youth Alternatives Division budget increased by \$50,426 from Fiscal Year 2023 to Fiscal Year 2024.
- The dues and subscriptions line item increased \$1,000 to cover expenses for the Wyoming Youth Services Membership and various newspaper and magazine subscriptions.
- Telecommunications expenses increased \$539, and light, fuel and power expenses increased \$1,800 to reflect actual costs more accurately based on previous fiscal years expenses.
- Computer software/maintenance expenses slightly increased by \$400 as a result of an inflation in costs.
- The copier expenses line item increased \$100 to reflect actual costs more accurately for copier lease and copy charges.
- Capital improvement expenses increased significantly by \$45,000 to pay for construction costs for the repair of the Youth Alternatives building deck and retaining wall. **ONE-TIME EXPENDITURE**

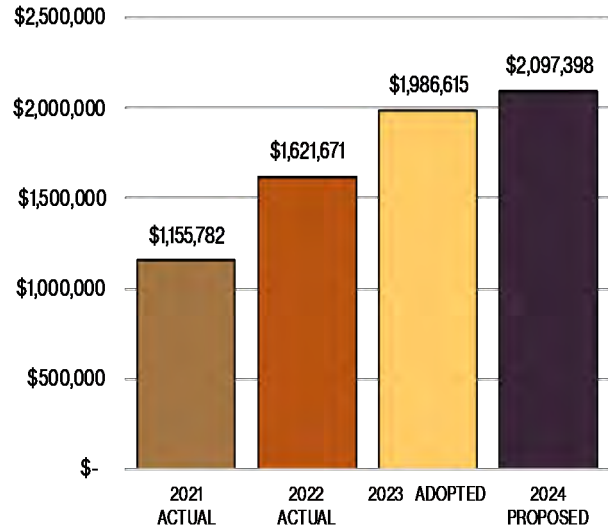
YOUTH ALTERNATIVES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Director of Youth Alternatives	\$ 87,093	\$ 88,653	\$ 90,213	\$ 100,000	\$ 9,787
Assistant Director	69,971	71,531	73,091	76,015	2,924
Operations Manager	50,930	43,616	40,544	42,166	1,622
Volunteer Coord/Case Mgr/MYC	5,322	30,490	35,288	36,699	1,412
Prevention Services Clinical Sup	52,565	56,000	58,000	56,160	(1,840)
Health Insurance	49,160	54,224	60,276	44,795	(15,481)
Social Security/Medicare	19,844	21,774	22,418	23,616	1,198
State Pension	41,220	43,914	45,652	47,721	2,069
Workers Compensation	9,422	9,740	8,176	8,273	97
Longevity Pay	-	1,733	3,780	3,585	(195)
Life Insurance	177	196	204	198	(6)
Subtotal	385,704	421,871	437,641	439,228	1,587
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 290	\$ 296	\$ 300	\$ 1,300	\$ 1,000
Professional Services	69	143	400	400	-
Non Insured Loss	887	5,000	-	-	-
Telecommunications	2,521	2,840	2,661	3,200	539
Light, Fuel and Power	4,659	5,196	5,000	6,800	1,800
Maintenance	-	-	17,000	17,000	-
Computer Software/Maintenance	-	2,178	1,680	2,080	400
Copier Expenses	227	460	408	508	100
Subtotal	8,652	16,113	27,449	31,288	3,839
PARTS AND SUPPLIES					
Office Supplies	\$ 1,457	\$ 713	\$ 1,925	\$ 1,925	\$ -
Small Equipment (under \$5,000)	89	-	-	-	-
Subtotal	1,546	713	1,925	1,925	-
CAPITAL					
Capital Improvement Expenses	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000
Subtotal	-	-	-	45,000	45,000
TOTAL	\$ 395,902	\$ 438,697	\$ 467,015	\$ 517,441	\$ 50,426

BUILDING, NUISANCE & RISK

Division 1212 Overview:

- Protects citizens by enforcing safe building practices, providing building code inspections, and ensuring that industry strictly adheres to adopted codes.
- Provides nuisance control services.
- Oversees property, vehicle, and liability coverages and claims, recommends and monitors employee safety programs and practices, and provides safety as well as 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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 1,089,764	\$ 1,482,172	\$ 1,795,387	\$ 1,821,970	1%
Contractual Services	28,110	80,416	137,528	199,428	45%
Parts and Supplies	17,866	18,733	12,700	38,000	199%
Capital	-	5,560	-	-	0%
Intra City	20,042	34,789	41,000	38,000	-7%
Total Expenditures	\$ 1,155,782	\$ 1,621,671	\$ 1,986,615	\$ 2,097,398	

Significant Changes for 2024:

- The Building, Nuisance & Risk Division budget increased overall by \$110,783 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - A new Office Manager position with an annual salary of \$52,900, plus benefits.
 - A salary increase of \$10,000, plus benefits, for the Safety Coordinator as a result of additional job requirements.
 - A promotion of the Risk Specialist to Compliance Department Deputy Director with a salary increase of \$10,000, plus benefits.
- The local meeting line item increased \$1,200 and the printing line item increased \$1,000 to reflect actual costs. These line items were not budgeted in Fiscal Year 2023.
- Nuisance and Abatements increased \$50,000 to address clean-up costs. **ONE-TIME EXPENDITURE**
- Dues and subscriptions expenses increased \$11,000 for the purchase of new building code books. **ONE-TIME EXPENDITURE**
- The telecommunications budget decreased \$1,300 to more accurately reflect actual costs based on previous fiscal year expenses.
- The clothing line item increased \$2,300 to cover work boot expenses for additional staff.
- Small equipment expenses increased \$23,000 for the purchase of new iPads and iPhones for staff for compatibility with OpenGov software. **ONE-TIME EXPENDITURE**
- Fleet fuel, labor, and parts inventory expenses decreased \$3,000 to reflect actual costs.

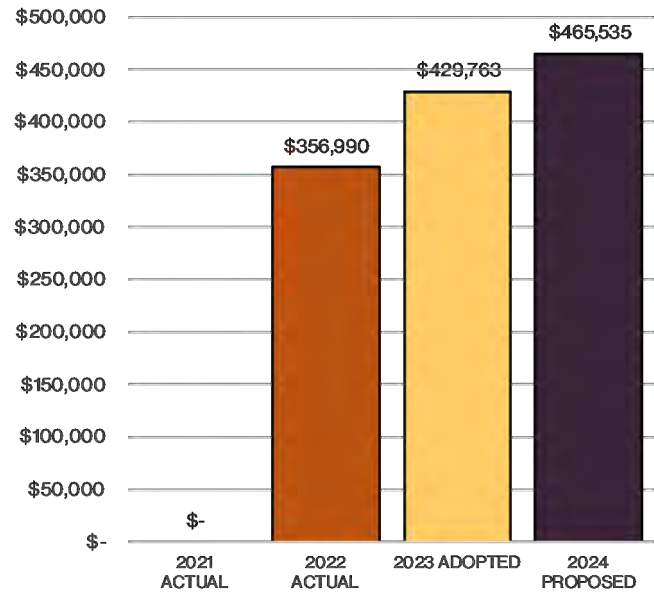
BUILDING, NUISANCE & RISK

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Compliance Director	\$ 36,200	\$ 99,349	\$ 110,000	\$ 112,200	\$ 2,200
Code Compliance Inspector	181,522	274,752	304,617	349,690	45,073
Chief Building Official	84,000	90,103	94,000	95,873	1,873
Assistant Chief Building Official	67,973	76,560	71,620	74,485	2,865
Risk Specialist	54,766	57,817	59,766	72,156	12,390
Deputy Chief Building Official	-	-	78,000	-	(78,000)
Office Support Specialist II	121,080	152,450	175,025	180,746	5,721
Risk Safety Officer	59,740	61,300	62,860	65,374	2,514
Lead Permit and License Specialist	46,972	48,532	50,092	52,096	2,004
Office Specialist II	9,544	-	-	-	-
Office Manager	-	-	-	52,900	52,900
Safety Coordinator	45,387	76,661	96,627	110,493	13,866
Plan Examiner	-	53,487	65,519	72,799	7,280
Temporary/Part Time	8,228	4,995	34,666	-	(34,666)
Overtime	-	20	2,000	2,000	-
Health Insurance	197,562	229,954	288,407	266,876	(21,531)
Social Security/Medicare	52,669	73,889	89,502	92,548	3,046
State Pension	98,575	144,678	172,108	182,310	10,203
Workers Compensation	24,372	33,531	32,642	32,422	(220)
Longevity Pay	-	2,745	6,480	5,580	(900)
Specialty Pay	600	600	600	600	-
Life Insurance	575	752	856	822	(34)
Subtotal	1,089,764	1,482,172	1,795,387	1,821,970	26,583
CONTRACTUAL SERVICES					
Professional Development	\$ 6,569	\$ 5,248	\$ 8,500	\$ 8,500	\$ -
Local Meeting Expense	-	-	-	1,200	1,200
Dues and Subscriptions	2,397	750	7,000	18,000	11,000
Professional Services	-	4,123	6,500	6,500	-
Licenses and Fees	-	240	250	250	-
Attorney Fees	7,065	4,125	7,000	7,000	-
Nuisance Abatement	2,178	53,085	93,278	143,278	50,000
Junk Vehicle Towing Fees	2,125	3,732	5,000	5,000	-
Printing	90	809	-	1,000	1,000
Telecommunications	5,490	5,621	7,000	5,700	(1,300)
Copier Expenses	2,197	2,684	3,000	3,000	-
Subtotal	28,110	80,416	137,528	199,428	61,900
PARTS AND SUPPLIES					
Office Supplies	\$ 4,029	\$ 4,309	\$ 6,000	\$ 6,000	\$ -
Clothing	910	433	1,700	4,000	2,300
Small Equipment (under \$5,000)	12,927	13,992	5,000	28,000	23,000
Subtotal	17,866	18,733	12,700	38,000	25,300
CAPITAL					
Furniture and Fixtures (over \$5,000)	\$ -	\$ 5,560	\$ -	\$ -	\$ -
Subtotal	-	5,560	-	-	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 20,042	\$ 34,789	\$ 41,000	\$ 38,000	\$ (3,000)
Subtotal	20,042	34,789	41,000	38,000	(3,000)
TOTAL	\$ 1,155,782	\$ 1,621,671	\$ 1,986,615	\$ 2,097,398	\$ 110,783

INFORMATION TECHNOLOGY

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 497,628	\$ 474,256	\$ 515,319	\$ 548,682	6%
Contractual Services	562,976	585,678	730,071	842,439	15%
Parts and Supplies	8,964	16,668	8,800	18,800	114%
Capital	12,323	34,566	43,000	33,000	-23%
Intra City	448	679	1,000	2,000	100%
Total Expenditures	\$ 1,082,339	\$ 1,111,846	\$ 1,298,190	\$ 1,444,921	

Significant Changes for 2024:

- The overall Information Technology Division budget increased \$146,731 from Fiscal Year 2023 to Fiscal Year 2024.
- Telecommunications expenses increased \$5,200 due to higher internet service charges for increased bandwidth for the internet gateway at the Public Safety Center.
- Computer software/maintenance significantly increased by \$54,893 as a result of an inflation in costs for all Citywide computer software maintenance fees, as well as to pay for the purchase of a new Multi-Factor Authentication security solution. Of this total, \$6,600 is considered a **ONE-TIME EXPENDITURE** for training and implementation costs.
- The small equipment line item increased and the capital equipment line item decreased \$10,000.
- The network development line item increased \$52,275 for installation of fiber for the following facilities: the Cheyenne Ice & Events Center, Fire Station #2, and the new Fire Station #5 on Converse Avenue. **ONE-TIME EXPENDITURE**
- Fleet fuel, parts, and labor expenses increased \$1,000 to more accurately reflect actual costs based on previous fiscal years expenses.

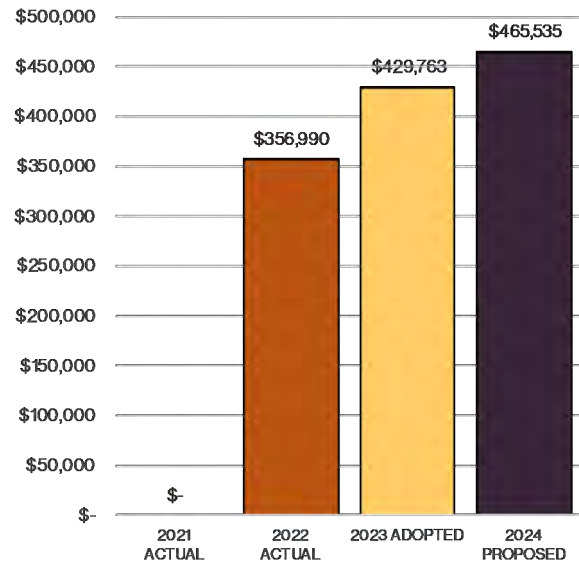
INFORMATION TECHNOLOGY

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Director of IT	\$ 95,704	\$ 97,264	\$ 105,324	\$ 107,430	\$ 2,106
Assistant Director of IT	68,102	69,662	77,722	80,831	3,109
Network Systems Technicians	123,519	159,210	175,636	196,545	20,909
Duplication Specialist	39,355	-	-	-	-
Health Insurance	88,442	63,065	63,111	64,231	1,120
Social Security/Medicare	24,292	24,443	27,036	29,028	1,991
State Pension	46,496	47,953	52,939	56,759	3,819
Workers Compensation	11,445	10,691	9,860	10,169	309
Longevity Pay	-	1,710	3,420	3,420	-
Life Insurance	272	256	270	270	-
Subtotal	497,628	474,256	515,319	548,682	33,363
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 33	\$ 5,000	\$ 5,000	\$ -
Local Meeting Expense	-	45	500	500	-
Dues and Subscriptions	3	-	-	-	-
Professional Services	1,228	1,735	6,000	6,000	-
Advertising	149	-	200	200	-
Postage and Freight	400	210	500	500	-
Non Insured Loss	561	-	-	-	-
Telecommunications	737	1,003	800	6,000	5,200
Rental	2,200	2,682	-	-	-
Maintenance	46,087	-	-	-	-
Computer Software/Maintenance	490,869	563,233	677,071	731,964	54,893
Copier Expenses	20,742	16,737	-	-	-
Network Development	-	-	40,000	92,275	52,275
Subtotal	562,976	585,678	730,071	842,439	112,368
PARTS AND SUPPLIES					
Office Supplies	\$ 6,828	\$ 2,208	\$ 6,300	\$ 6,300	\$ -
Printer/Copier Paper for City	(3,144)	(1,372)	-	-	-
Small Equipment (under \$5,000)	5,281	15,832	2,500	12,500	10,000
Subtotal	8,964	16,668	8,800	18,800	10,000
CAPITAL					
Equipment (over \$5,000)	\$ 12,323	\$ 34,566	\$ 43,000	\$ 33,000	\$ (10,000)
Subtotal	12,323	34,566	43,000	33,000	(10,000)
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 448	\$ 679	\$ 1,000	\$ 2,000	\$ 1,000
Subtotal	448	679	1,000	2,000	1,000
TOTAL	\$ 1,082,339	\$ 1,111,846	\$ 1,298,190	\$ 1,444,921	\$ 146,731

ANIMAL CONTROL

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.



	2021 ACTUAL		2022 ACTUAL		2023 ADOPTED		2024 PROPOSED	% CHANGE
Payroll	\$	-	\$ 260,071	\$	360,476	\$	396,544	10%
Contractual Services		-	30,349		33,787		20,491	-39%
Parts and Supplies		-	29,828		7,500		10,500	40%
Intra City		-	36,742		28,000		38,000	36%
Total Expenditures	\$	-	\$ 356,990	\$	429,763	\$	465,535	

Significant Changes for 2024:

- The Animal Control Division budget increased overall by \$35,773 from Fiscal Year 2023 to Fiscal Year 2024.
- The professional development line item increased \$3,000 for staff to take required National Animal Control Association (NACA) courses. **ONE-TIME EXPENDITURE**
- The professional services line item decreased \$2,000 to allocate funds to maintenance supplies.
- Printing expenses increased \$704 to cover increased costs for printing bite forms, citations, notices, and name tags.
- Telecommunications expenses decreased \$15,000 as a result of actual costs during the previous fiscal year.
- The maintenance supplies budget increased \$2,000. Funds were not allocated for these expenses in Fiscal Year 2023 and should have been.
- The clothing line item increased \$1,000 as a result of inflationary costs for staff uniforms.
- Fleet fuel, parts and labor expenses increased \$10,000 to more accurately reflect actual costs based on previous fiscal years expenses.

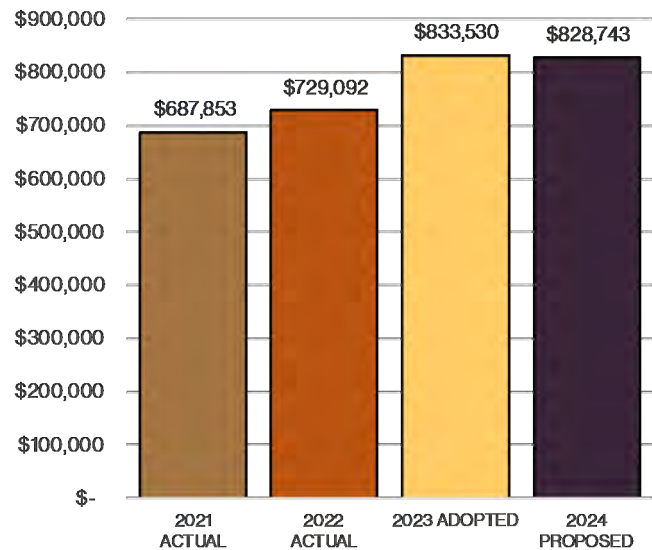
ANIMAL CONTROL

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Animal Control Dispatcher	\$ -	\$ 26,821	\$ 43,620	\$ 45,365	\$ 1,745
Animal Control Officer	-	138,069	131,360	135,055	3,695
Animal Control Supervisor	-	-	54,120	56,285	2,165
Overtime	-	9,703	11,200	11,200	-
Health Insurance	-	41,122	60,612	87,834	27,222
Social Security/Medicare	-	12,918	17,736	18,020	285
State Pension	-	25,526	35,132	36,244	1,112
Workers Compensation	-	5,741	6,468	6,313	(155)
Life Insurance	-	171	228	228	-
Subtotal	-	260,071	360,476	396,544	36,069
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 2,289	\$ 5,000	\$ 8,000	\$ 3,000
Professional Services	-	23,638	9,491	7,491	(2,000)
Printing	-	734	296	1,000	704
Telecommunications	-	3,688	19,000	4,000	(15,000)
Subtotal	-	30,349	33,787	20,491	(13,296)
PARTS AND SUPPLIES					
Maintenance Supplies	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
Clothing	-	2,076	2,500	3,500	1,000
Small Equipment (under \$5,000)	-	27,752	5,000	5,000	-
Subtotal	-	29,828	7,500	10,500	3,000
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ -	\$ 36,742	\$ 28,000	\$ 38,000	\$ 10,000
Subtotal	-	36,742	28,000	38,000	10,000
TOTAL	\$ -	\$ 356,990	\$ 429,763	\$ 465,535	\$ 35,773

CITY CLERK

Division 1301 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 563,454	\$ 618,485	\$ 662,928	\$ 674,161	2%
Contractual Services	121,021	107,470	166,652	150,632	-10%
Parts and Supplies	3,378	3,137	3,950	3,950	0%
Total Expenditures	\$ 687,853	\$ 729,092	\$ 833,530	\$ 828,743	

Significant Changes for 2024:

- The overall City Clerk Division budget decreased \$4,787 from Fiscal Year 2023 to Fiscal Year 2024.
- Professional expenses decreased \$14,900 as a result of allocating annual website fees to the Board of Public Utilities and Cheyenne Police Department.
- The telecommunications line item decreased \$140 to more accurately reflect actual costs based on the previous fiscal year's expenses.
- Copier expenses decreased \$980 as a result of the City purchasing the division's copier machine through one-time funding in a capital equipment line item instead of leasing.

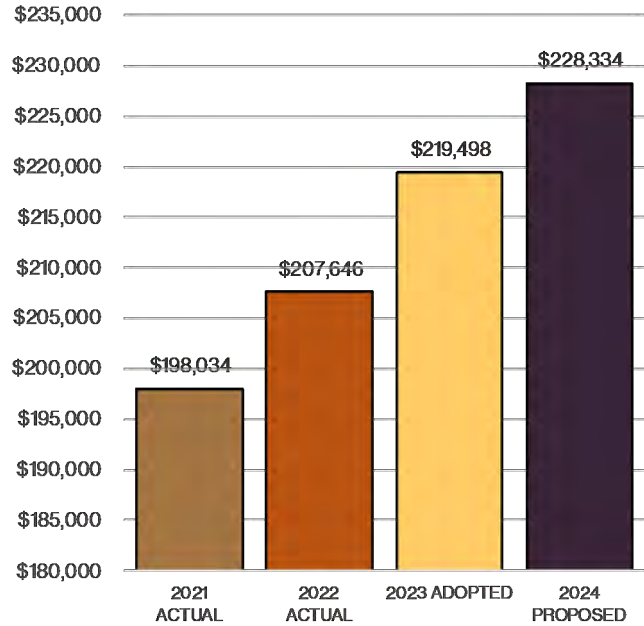
CITY CLERK

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
City Clerk	\$ 92,997	\$ 94,557	\$ 110,000	\$ 112,200	\$ 2,200
Deputy City Clerk	71,991	78,552	80,112	90,000	9,888
Administrative Assistant	38,565	40,125	41,685	44,161	2,476
Operations Specialist	44,992	46,552	48,112	50,058	1,946
City Records Tech	45,554	47,114	48,674	50,621	1,947
Licensing/Receipts Clerk	62,280	65,469	71,760	76,065	4,305
Temporary/Part Time	-	8,140	13,000	13,520	520
Health Insurance	118,049	140,393	143,323	125,729	(17,595)
Social Security/Medicare	25,959	27,805	30,451	32,422	1,971
State Pension	50,321	54,809	59,276	62,604	3,328
Workers Compensation	12,417	12,122	11,105	11,358	253
Longevity Pay	-	2,520	5,100	5,100	-
Life Insurance	330	329	330	324	(6)
Subtotal	563,454	618,485	662,928	674,161	11,233
CONTRACTUAL SERVICES					
Professional Development	\$ 400	\$ -	\$ 1,000	\$ 1,000	\$ -
Local Meeting Expense	-	-	200	200	-
Dues and Subscriptions	1,086	1,314	1,680	1,680	-
Professional Services	14,638	3,254	49,900	35,000	(14,900)
Licenses and Fees	287	204	450	450	-
Attorney's Fees	4,603	298	7,000	7,000	-
Printing	478	235	500	500	-
Advertising	71,798	62,994	55,000	55,000	-
Telecommunications	1,234	1,159	1,340	1,200	(140)
Maintenance	21,462	-	-	-	-
Computer/Software Maintenance	2,774	35,566	47,082	47,082	-
Copier Expenses	2,263	2,447	2,500	1,520	(980)
Subtotal	121,021	107,470	166,652	150,632	(16,020)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,247	\$ 3,137	\$ 3,950	\$ 3,950	\$ -
Small Equipment (under \$5,000)	1,131	-	-	-	-
Subtotal	3,378	3,137	3,950	3,950	-
TOTAL	\$ 687,853	\$ 729,092	\$ 833,530	\$ 828,743	\$ (4,787)

PUBLIC WORKS ADMINISTRATION

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 194,281	\$ 200,416	\$ 211,948	\$ 217,084	2%
Contractual Services	114	240	1,100	800	-27%
Parts and Supplies	116	58	450	450	0%
Intra City	3,523	6,932	6,000	10,000	67%
Total Expenditures	\$ 198,034	\$ 207,646	\$ 219,498	\$ 228,334	

Significant Changes for 2024:

- The Public Works Administration Division budget increased overall by \$8,836 from Fiscal Year 2023 to Fiscal Year 2024.
- The telecommunications line item decreased \$300 as a result of actual costs during the previous fiscal year.
- Fleet fuel, parts, and labor expenses increased \$4,000 to more accurately reflect actual costs based on previous fiscal years expenses.

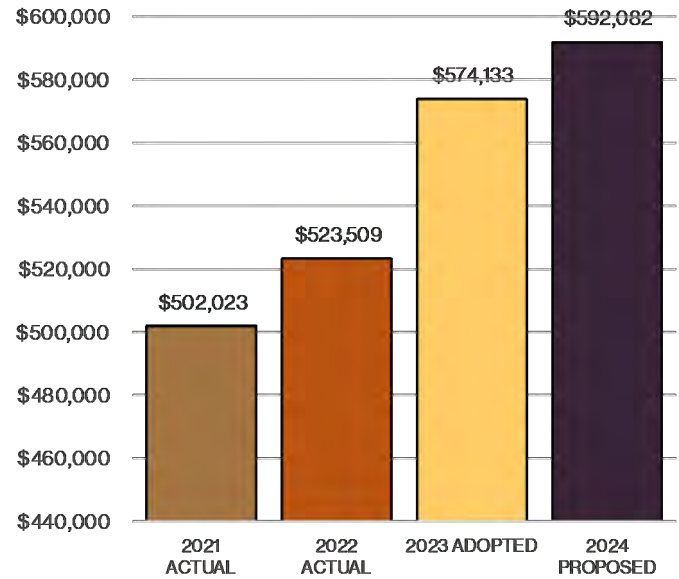
PUBLIC WORKS ADMINISTRATION

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Director of Public Works	\$ 100,000	\$ 101,560	\$ 110,000	\$ 112,200	\$ 2,200
Operations Manager	39,780	41,652	42,120	43,805	1,685
Health Insurance	19,759	19,762	19,813	20,185	372
Social Security/Medicare	10,236	10,599	11,200	11,509	309
State Pension	19,737	21,072	22,547	23,124	577
Workers Compensation	4,685	4,685	4,085	4,032	(53)
Longevity Pay	-	923	2,100	2,160	60
Mileage Allowance	-	79	-	-	-
Life Insurance	84	84	84	70	(14)
Subtotal	194,281	200,416	211,948	217,084	5,136
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 114	\$ 240	\$ 500	\$ 500	\$ -
Telecommunications	-	-	600	300	(300)
Subtotal	114	240	1,100	800	(300)
PARTS AND SUPPLIES					
Office Supplies	\$ 116	\$ 58	\$ 450	\$ 450	\$ -
Subtotal	116	58	450	450	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 3,523	\$ 6,932	\$ 6,000	\$ 10,000	\$ 4,000
Subtotal	3,523	6,932	6,000	10,000	4,000
TOTAL	\$ 198,034	\$ 207,646	\$ 219,498	\$ 228,334	\$ 8,836

TRAFFIC DIVISION

Division 1403 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 404,466	\$ 427,474	\$ 461,408	\$ 475,482	3%
Contractual Services	76,411	77,259	79,225	86,100	9%
Parts and Supplies	813	1,139	3,500	3,500	0%
Intra City	20,333	17,636	30,000	27,000	-10%
Total Expenditures	\$ 502,023	\$ 523,509	\$ 574,133	\$ 592,082	

Significant Changes for 2024:

- The overall Traffic Division budget increased \$17,948 from Fiscal Year 2023 to Fiscal Year 2024.
- The telecommunications line item decreased \$225, and the light, fuel and power line item increased \$7,100 to more accurately reflect actual costs based on previous fiscal years expenses.
- Fleet fuel, parts, and labor expenses decreased \$3,000 as a result of actual costs during previous fiscal years.

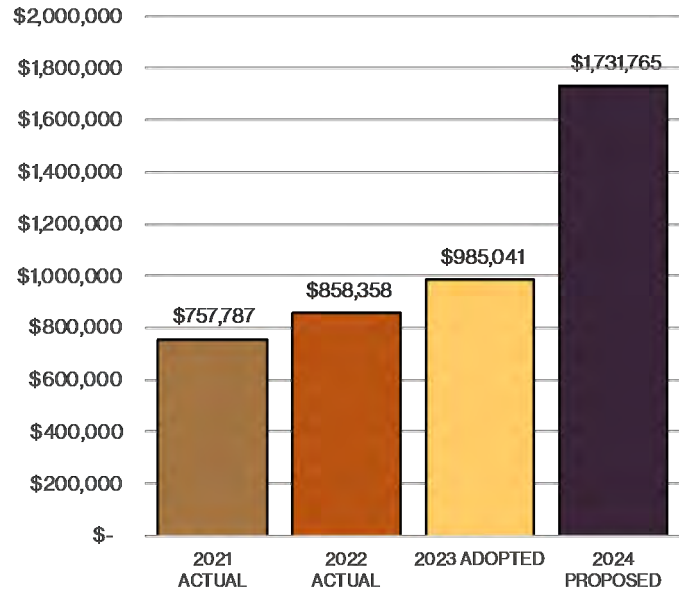
TRAFFIC DIVISION

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Traffic Operations Manager	\$ 62,132	\$ 63,692	\$ 65,252	\$ 67,862	\$ 2,610
Traffic Signal Technician	86,847	89,719	92,854	96,568	3,714
Traffic Signal Supervisor	54,664	56,224	57,785	60,096	2,311
Traffic Operations Worker	34,280	35,840	37,400	38,896	1,496
Temporary/Part Time	2,520	9,681	30,000	30,000	-
Overtime	8,344	10,146	10,000	10,000	-
Health Insurance	93,665	93,674	93,810	95,513	1,703
Social Security/Medicare	18,137	19,287	21,738	22,531	793
State Pension	35,013	37,686	39,177	40,659	1,481
Workers Compensation	8,630	8,511	7,928	7,893	(35)
Longevity Pay	-	2,230	4,680	4,680	-
Uniform Allowance	-	550	550	550	-
Life Insurance	234	234	234	234	-
Subtotal	404,466	427,474	461,408	475,482	14,073
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 505	\$ 505	\$ 700	\$ 700	\$ -
Telecommunications	1,603	2,190	2,525	2,300	(225)
Light, Fuel and Power	74,303	74,564	76,000	83,100	7,100
Subtotal	76,411	77,259	79,225	86,100	6,875
PARTS AND SUPPLIES					
Office Supplies	\$ 58	\$ 104	\$ 500	\$ 500	\$ -
Food and Medical Supplies	258	-	1,000	1,000	-
Clothing	497	1,035	2,000	2,000	-
Subtotal	813	1,139	3,500	3,500	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 20,333	\$ 17,636	\$ 30,000	\$ 27,000	\$ (3,000)
Subtotal	20,333	17,636	30,000	27,000	(3,000)
TOTAL	\$ 502,023	\$ 523,509	\$ 574,133	\$ 592,082	\$ 17,948

FACILITIES

Division 1412 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 299,093	\$ 281,255	\$ 401,341	\$ 422,865	5%
Contractual Services	332,704	418,478	447,200	1,171,400	162%
Parts and Supplies	109,001	145,859	128,500	129,500	1%
Capital	11,857	4,683	-	-	0%
Intra City	5,134	8,083	8,000	8,000	0%
Total Expenditures	\$ 757,787	\$ 858,358	\$ 985,041	\$ 1,731,765	

Significant Changes for 2024:

- The Facilities Maintenance Division budget increased overall by \$746,725 from Fiscal Year 2023 to Fiscal Year 2024.
- The professional services line item decreased \$50,000 to reallocate funds to the maintenance line item.
- The telecommunications line item decreased \$700, and the light, fuel and power line item decreased \$29,100 as a result of actual costs during previous fiscal years.
- Maintenance expenses significantly increased by \$804,000, which is comprised of \$50,000 that was transferred from the professional services line item and \$754,000 to pay for costs associated with replacing aging HVAC equipment at the Depot, Fire Training Academy, Ice & Events Center, Pioneer Park, Civic Center, and Municipal Building. **ONE-TIME EXPENDITURE**
- Small equipment expenses increased \$1,000 for the purchase of hand tools needed to perform maintenance tasks. **ONE-TIME EXPENDITURE**

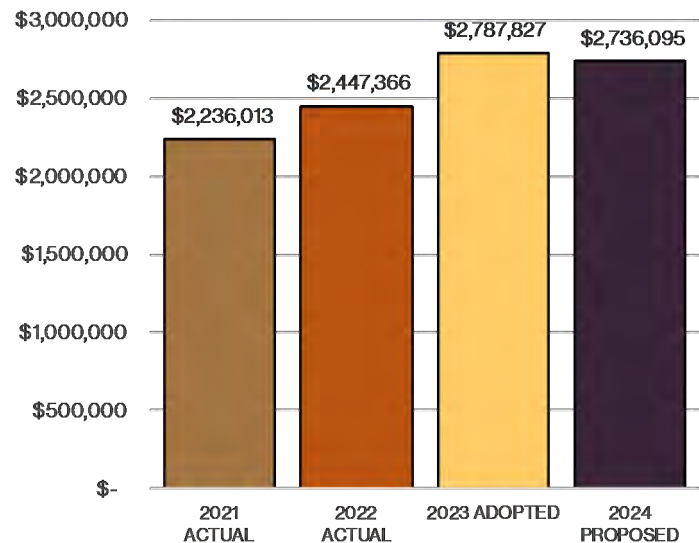
FACILITIES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Facilities Maintenance Manager	\$ 66,417	\$ 67,977	\$ 69,537	\$ 72,318	\$ 2,781
Foreman	-	-	48,499	51,365	2,866
Senior Maintenance Technician	36,422	58,250	-	-	-
Maintenance Technician	32,759	-	74,879	83,780	8,901
Sprinkler Tech/Plumber	43,474	46,713	45,760	47,590	1,830
Overtime	1,127	2,001	2,000	2,000	-
Health Insurance	72,087	59,268	97,906	99,016	1,110
Social Security/Medicare	13,135	12,932	17,486	18,787	1,300
State Pension	25,444	25,655	35,476	37,888	2,412
Workers Compensation	6,235	5,661	6,377	6,581	204
Longevity Pay	-	1,080	1,980	2,100	120
Tool Allowance	1,800	1,550	1,200	1,200	-
Life Insurance	192	168	240	240	-
Subtotal	299,093	281,255	401,341	422,865	21,525
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 1,061	\$ -	\$ -	\$ -
Local Meeting Expense	-	-	1,000	1,000	-
Professional Services	9,455	19,195	75,500	25,500	(50,000)
Advertising	380	516	-	-	-
Telecommunications	229	-	700	-	(700)
Light, Fuel and Power	89,601	109,419	106,000	76,900	(29,100)
Rental	30	-	-	-	-
Maintenance	233,008	288,286	264,000	1,068,000	804,000
Subtotal	332,704	418,478	447,200	1,171,400	724,200
PARTS AND SUPPLIES					
Office Supplies	\$ 1,225	\$ 224	\$ 1,500	\$ 1,500	\$ -
Maintenance Supplies	98,388	131,508	125,000	125,000	-
Clothing	-	1,653	2,000	2,000	-
Small Equipment (under \$5,000)	9,388	12,449	-	1,000	1,000
Food and Medical Supplies	-	26	-	-	-
Subtotal	109,001	145,859	128,500	129,500	1,000
CAPITAL					
Equipment (over \$5,000)	\$ 11,857	\$ 4,683	\$ -	\$ -	\$ -
Subtotal	11,857	4,683	-	-	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 5,134	\$ 8,083	\$ 8,000	\$ 8,000	\$ -
Subtotal	5,134	8,083	8,000	8,000	-
TOTAL	\$ 757,787	\$ 858,358	\$ 985,041	\$ 1,731,765	\$ 746,725

STREET AND ALLEY

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 1,612,401	\$ 1,833,302	\$ 1,979,877	\$ 2,062,645	4%
Contractual Services	26,534	24,966	23,200	42,700	84%
Parts and Supplies	5,567	6,849	10,750	10,750	0%
Intra City	591,512	582,249	774,000	620,000	-20%
Total Expenditures	\$ 2,236,013	\$ 2,447,366	\$ 2,787,827	\$ 2,736,095	

Significant Changes for 2024:

- The Street & Alley Division budget decreased overall by \$51,732 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - Hiring of a new Heavy Equipment Operator with an annual salary of \$41,890, plus benefits.
 - Potential salary increases for up to eight (8) Heavy Equipment Operators when probation expires and skills warrant, with an annual increase of \$625, plus benefits.
 - An increase of \$1,500, plus benefits, for Temporary/Part-time staff, and an increase of \$1,500, plus benefits for overtime, as a result of the Fiscal Year 2023 Cost of Living Adjustment (COLA).
- Professional development expenses increased \$11,600 as a result of the City's contract with Laramie County Community College for Commercial Driver's License (CDL) training services.
- Dues and subscriptions expenses decreased \$1,000 to reflect actual costs more accurately.
- The telecommunications line item increased \$400, and the light, fuel and power line item increased \$8,500 as a result of actual costs during the previous fiscal year.
- Fleet fuel, labor, and parts inventory expenses significantly decreased \$154,000 to appropriately reflect actual costs based on previous fiscal years expenses.

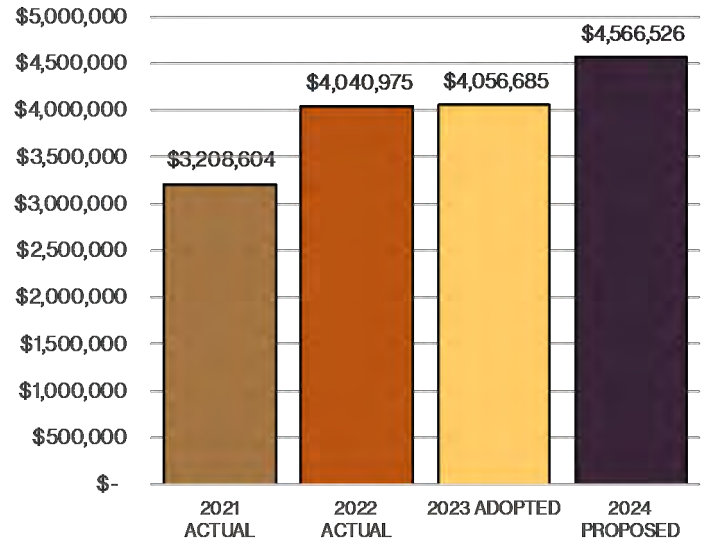
STREET AND ALLEY

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Street and Alley Manager	\$ 74,880	\$ 76,440	\$ 78,000	\$ 81,120	\$ 3,120
Supervisor	131,703	134,672	137,841	69,048	(68,793)
Foreman II	110,386	113,698	116,625	175,540	58,915
Heavy Equipment Operator	305,678	365,960	405,599	382,010	(23,589)
Senior Heavy Equipment Operator	414,591	428,451	442,582	530,452	87,870
Temporary/Part Time	2,756	13,190	15,000	16,500	1,500
Overtime	11,014	28,578	31,000	32,500	1,500
Health Insurance	294,578	362,536	355,269	423,015	67,747
Social Security/Medicare	78,238	87,008	96,387	96,417	30
State Pension	150,435	173,813	182,640	191,127	8,487
Workers Compensation	37,124	37,973	35,153	33,778	(1,375)
Longevity Pay	-	7,375	15,120	10,860	(4,260)
Uniform Allowance	-	2,530	2,640	2,420	(220)
Life Insurance	1,016	1,080	1,108	1,114	6
Termination Pay	-	-	64,913	16,744	(48,169)
Subtotal	1,612,401	1,833,302	1,979,877	2,062,645	82,768
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ -	\$ 11,600	\$ 11,600
Dues and Subscriptions	-	-	1,000	-	(1,000)
Non Insured Loss	5,692	-	-	-	-
Telecommunications	985	1,510	1,200	1,600	400
Light, Fuel and Power	19,857	23,456	21,000	29,500	8,500
Subtotal	26,534	24,966	23,200	42,700	19,500
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 750	\$ 750	\$ -
Clothing	5,567	6,849	10,000	10,000	-
Subtotal	5,567	6,849	10,750	10,750	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 591,512	\$ 582,249	\$ 774,000	\$ 620,000	\$ (154,000)
Subtotal	591,512	582,249	774,000	620,000	(154,000)
TOTAL	\$ 2,236,013	\$ 2,447,366	\$ 2,787,827	\$ 2,736,095	\$ (51,732)

POLICE ADMINISTRATION

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.



Payroll	\$ 1,337,958	\$ 1,442,325	\$ 1,402,776	\$ 1,705,006	22%
Contractual Services	862,451	1,222,956	1,281,873	1,439,984	12%
Parts and Supplies	149,919	237,937	290,036	292,536	1%
Capital	-	42,422	-	-	0%
Intra City	425,457	621,779	612,000	659,000	8%
Miscellaneous	432,819	473,556	470,000	470,000	0%
Total Expenditures	\$ 3,208,604	\$ 4,040,975	\$ 4,056,685	\$ 4,566,526	

Significant Changes for 2024:

- The overall Police Administration Division budget increased \$509,841 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - A new Municipal Service Officer (MSO) Supervisor position with an annual salary of \$42,640, plus benefits.
 - Hiring of a new Police Records Technician with an annual salary of \$38,591, plus benefits.
 - An annual salary increase of \$12,020, plus benefits, for the Accountant based on Certified Public Accountant (CPA) licensure, longevity, and performance.
 - An annual salary increase of \$4,995, plus benefits, for the Property/Evidence Manager to account for additional job responsibilities.
 - An increase of \$67,559, plus benefits, in the Temporary/Part-Time line item as a result of a reallocation/correction of part-time resources within the Parking Division and the Police Administration Division that occurred in Fiscal Year 2023, as well as a 4% pay increase for part-time staff to offset inflation and maintain competitive salaries.
- Professional development expenses increased \$12,600 as a result of rising costs for required staff training courses.

POLICE ADMINISTRATION

Significant Changes for 2024 (continued):

- The employment and background checks line item increased \$2,000 to reflect actual background investigation costs for new hires.
- The juvenile detention expenses increased \$3,500 as a result of actual costs for services during the previous fiscal year.
- Advertising expenses increased \$500 due to an inflation in cost for services.
- The insurance expense line item decreased \$200 to reflect actual costs.
- Small grant match expenses increased \$54,000 to fulfill the grant match requirements for the Bulletproof Vest Program and the Victims Assistance Program.
- Telecommunications expenses decreased \$13,488, while light, fuel and power expenses increased \$8,000 to reflect actual costs more accurately as a result of previous years expenses.
- The rental expense line item increased \$306 as a result of the new lease agreement for the west parking lot rental at the Cheyenne Public Safety Center building.
- The maintenance line item increased \$15,000 due to inflationary costs for building maintenance services.
- Computer software/maintenance expenses significantly increased by \$81,133 due to the addition of GrayKey, PowerDMS Engage, and Motorola radio application software, as well as upgrades and increases in software fees for EvidenceOnQ, Axon Investigate, and ArchiveSocial.
- Copier expenses decreased \$5,240 as a result of the City purchasing the division's copier machine through one-time funding in a capital equipment line item instead of leasing.
- Food and medical expenses increased \$500 due to inflationary costs for purchasing first aid kit supplies.
- The K9 team line item increased \$2,000 as a result of increased costs for veterinarian services, K9 supplies, and dog food.
- Fleet fuel, labor, and parts inventory expenses significantly increased \$47,000 to reflect actual costs based on previous years expenses.

POLICE ADMINISTRATION

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Police Chief	\$ 128,526	\$ 131,560	\$ 133,120	\$ 135,783	\$ 2,663
Police Services Manager	52,686	54,246	-	-	-
Records Supervisor	46,023	47,267	48,879	57,993	9,114
Executive Secretary	49,338	50,897	52,458	54,292	1,834
Public Information Officer	32,295	56,560	58,120	62,151	4,031
Property/Evidence Manager	58,320	49,400	50,960	57,993	7,033
Accountant	62,031	62,941	64,501	79,101	14,600
Community Service Officer	112,372	155,016	121,679	122,364	685
Police Records Tech	112,533	112,242	148,304	199,511	51,207
Police Lab Tech	73,728	82,490	85,280	89,959	4,679
Police Services Tech	88,233	91,353	131,913	145,874	13,961
Agency Coordinator	7,349	-	-	-	-
MSO Supervisor	-	-	-	42,640	42,640
Temporary/Part Time	90,281	89,658	49,531	117,090	67,559
Overtime	1,224	3,007	1,616	3,000	1,384
Special Events Overtime	-	-	-	5,000	5,000
Health Insurance	223,968	225,710	226,744	264,498	37,754
Social Security/Medicare	59,379	65,121	66,319	79,367	13,048
State Pension	96,287	113,078	108,794	135,846	27,052
Police Pension	8,266	11,018	19,462	11,677	(7,785)
Workers Compensation	34,369	34,990	25,570	30,651	5,081
Longevity Pay	-	4,950	8,700	9,300	600
Life Insurance	750	821	826	916	90
Subtotal	1,337,958	1,442,325	1,402,776	1,705,006	302,230

CONTRACTUAL SERVICES

Professional Development	\$ 37,915	\$ 77,909	\$ 84,000	\$ 96,600	\$ 12,600
Local Meeting Expense	402	531	1,000	1,000	-
Dues and Subscriptions	3,588	19,858	19,250	19,250	-
Professional Services	35,051	42,674	80,000	80,000	-
Licenses and Fees	392	810	500	500	-
Employment and Background Checks	13,673	11,978	10,000	12,000	2,000
Jail Costs	291,521	512,423	564,000	564,000	-
Juvenile Detention	4,095	8,580	5,500	9,000	3,500
Printing	2,717	4,421	3,000	3,000	-
Advertising	413	949	250	750	500
Postage and Freight	114	13	300	300	-
Insurance	190	-	200	-	(200)
Non Insured Loss	19,781	12,269	-	-	-
Small Grant Match	73,437	61,935	70,000	124,000	54,000
Telecommunications	94,723	81,803	98,488	85,000	(13,488)
Cable TV	1,628	1,667	1,885	1,885	-
Light, Fuel and Power	146,280	178,447	160,000	168,000	8,000
Rental	2,798	9,106	4,500	4,806	306
Maintenance	81,273	113,883	85,000	100,000	15,000
Computer Software/Maintenance	44,682	74,298	76,000	157,133	81,133
Copier Expenses	7,780	6,925	8,000	2,760	(5,240)
Tuition Reimbursement	-	2,476	10,000	10,000	-
Subtotal	862,451	1,222,956	1,281,873	1,439,984	158,111

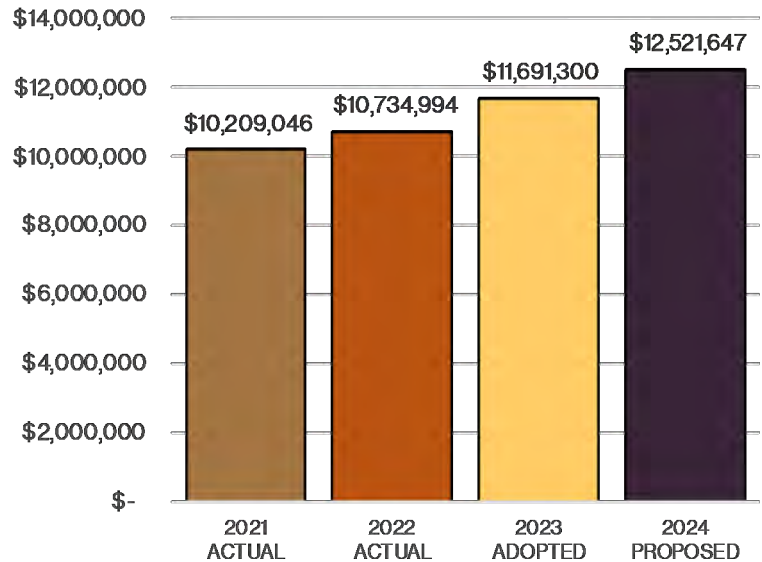
POLICE ADMINISTRATION

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PARTS AND SUPPLIES					
Office Supplies	\$ 25,101	\$ 31,136	\$ 63,336	\$ 63,336	\$ -
Food and Medical Supplies	440	1,134	500	1,000	500
Maintenance Supplies	18,270	21,180	20,000	20,000	-
Law Enforcement Supplies	11,902	11,442	12,000	12,000	-
K9 Team	4,892	7,183	5,000	7,000	2,000
Clothing	44,219	57,914	75,000	75,000	-
Ammunition	22,069	70,196	90,000	90,000	-
Memorials and Trophies	222	286	200	200	-
Small Equipment (under \$5,000)	22,804	37,466	24,000	24,000	-
Subtotal	149,919	237,937	290,036	292,536	2,500
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ 42,422	\$ -	\$ -	\$ -
Subtotal	-	42,422	-	-	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 418,208	\$ 616,486	\$ 602,000	\$ 649,000	\$ 47,000
Parts and Fuel - Motorcycle	7,249	5,293	10,000	10,000	-
Subtotal	425,457	621,779	612,000	659,000	47,000
MISCELLANEOUS					
Combined Communication Center	\$ 432,819	\$ 473,556	\$ 470,000	\$ 470,000	\$ -
Subtotal	432,819	473,556	470,000	470,000	-
TOTAL	\$ 3,208,604	\$ 4,040,975	\$ 4,056,685	\$ 4,566,526	\$ 509,841

POLICE PATROL

Division 1514 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 10,209,046	\$ 10,734,994	\$ 11,691,300	\$ 12,521,647	7%
Total Expenditures	\$10,209,046	\$ 10,734,994	\$ 11,691,300	\$ 12,521,647	

Significant Changes for 2024:

- The Police Patrol Division budget increased \$830,347 from Fiscal Year 2023 to Fiscal Year 2024.
- New Fiscal Year 2024 payroll requests include the following:
 - Hiring of two (2) new police officer positions for the division's Problem Oriented Response Team, with an annual salary of \$56,815, plus benefits, for each position.

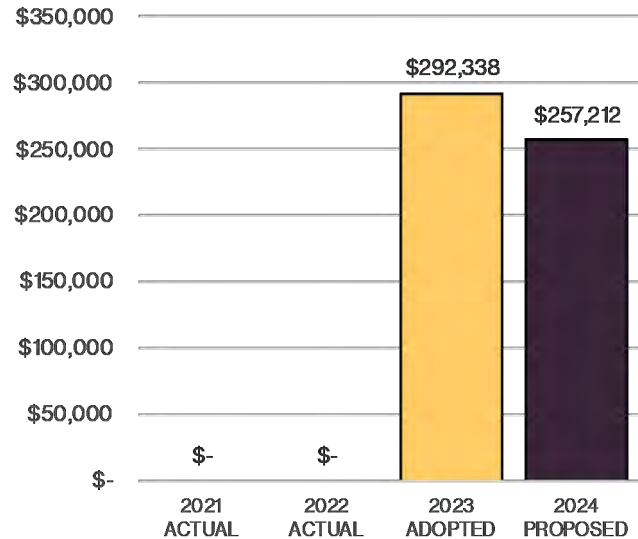
POLICE PATROL

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Police Captain	\$ 211,044	\$ 202,124	\$ 218,057	\$ 223,336	\$ 5,279
Police Sergeant	1,019,085	1,079,528	1,141,575	1,216,162	74,588
Police Lieutenant	386,806	350,820	376,273	387,274	11,000
Police Officer	5,281,109	5,572,918	6,053,379	6,453,453	400,074
Overtime	297,412	326,025	410,500	410,500	-
Frontier Days Overtime	-	88,579	117,000	117,000	-
Holiday Overtime	212,559	227,237	300,000	300,000	-
Health Insurance	1,660,724	1,645,347	1,807,671	1,957,670	149,999
Social Security/Medicare	105,698	113,908	134,041	181,473	47,432
Police Pension	656,436	690,094	725,842	844,788	118,946
Workers Compensation	264,678	264,875	222,124	240,586	18,462
Longevity Pay	-	29,030	60,420	59,640	(780)
Specialty Pay	87,325	89,625	93,400	76,500	(16,900)
Uniform Allowance	4,200	3,900	15,840	17,760	1,920
Life Insurance	4,745	4,855	5,178	5,214	36
Retirees Insurance	17,227	9,067	10,000	10,000	-
Termination Pay	-	37,063	-	20,292	20,292
Subtotal	10,209,046	10,734,994	11,691,300	12,521,647	830,347
TOTAL	\$10,209,046	\$ 10,734,994	\$ 11,691,300	\$ 12,521,647	\$ 830,347

PARKING

Division 1515 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ 246,228	\$ 205,463	-17%
Contractual Services	-	-	44,446	50,085	13%
Parts and Supplies	-	-	1,664	1,664	0%
Total Expenditures	\$ -	\$ -	\$ 292,338	\$ 257,212	

Significant Changes for 2024:

- The Police Parking Division budget (previously accounted for in the Police Administration Division budget) decreased overall by \$35,126 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - A decrease of \$43,905, plus benefits, in the Temporary/Part-Time line item due to the reallocation/correction of part-time resources within the Police Parking Division and the Police Administration Division that occurred in Fiscal Year 2023.
 - An increase of \$1,337, plus benefits, in the Temporary/Part-Time line item as a result of a 4% pay increase for staff to offset inflation and maintain competitive salaries.
- The telecommunications line item increased \$2,448 as a result of actual costs during previous fiscal years.
- Computer software/maintenance expenses increased \$3,191 to cover a rise in fees for the license plate reader software, Passport.

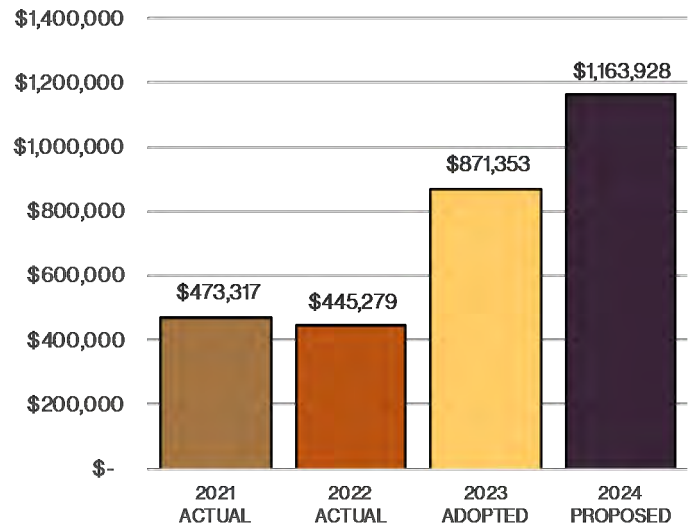
PARKING

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Parking Administration Manager	\$ -	\$ -	\$ 55,806	\$ 58,038	\$ 2,232
Community Service Officer	-	-	38,063	40,347	2,284
Temporary/Part Time	-	-	77,322	34,754	(42,568)
Overtime	-	-	884	884	-
Health Insurance	-	-	40,445	41,190	745
Social Security	-	-	12,715	9,800	(2,915)
State Pension	-	-	14,160	14,820	660
Workers Compensation	-	-	4,637	3,433	(1,204)
Longevity Pay	-	-	2,100	2,100	-
Life Insurance	-	-	96	96	-
Subtotal	-	-	246,228	205,463	(40,765)
CONTRACTUAL SERVICES					
Telecommunications	\$ -	\$ -	\$ 1,512	\$ 3,960	\$ 2,448
Rental	-	-	15,000	15,000	-
Maintenance	-	-	5,225	5,225	-
Computer Software/Maintenance	-	-	22,709	25,900	3,191
Subtotal	-	-	44,446	50,085	5,639
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 1,664	\$ 1,664	\$ -
Subtotal	-	-	1,664	1,664	-
TOTAL	\$ -	\$ -	\$ 292,338	\$ 257,212	\$ (35,126)

FIRE ADMINISTRATION

Division 1601 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 449,375	\$ 419,263	\$ 696,779	\$ 979,604	41%
Contractual Services	22,455	24,428	170,052	179,802	6%
Parts and Supplies	1,488	1,588	4,522	4,522	0%
Total Expenditures	\$ 473,317	\$ 445,279	\$ 871,353	\$ 1,163,928	

Significant Changes for 2024:

- The Fire Administration Division budget increased \$292,575 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll increases include the following:
 - An increase of \$2,500, plus benefits, to the overtime line item as a result of an increase in call-back/overtime provided by the Battalion Chief for major events/emergencies.
- Professional services expenses increased \$4,500 to cover costs for staff physical fitness examinations.
- The employment and background checks expenses increased \$750 to pay for background checks of nine (9) new firefighters hired under the SAFER grant, which are accounted for in the Federal Grants Fund on page 205. The SAFER grant will not cover background checks and other hiring expenses. **ONE-TIME EXPENDITURE**
- The telecommunications line item increased \$2,660 to reflect actual costs based on previous fiscal years expenses.
- Computer software/maintenance expenses increased \$4,240 as the result of an inflationary rise in computer software maintenance fees for Imagetrend software.
- Copier expenses decreased \$2,400 as a result of the City purchasing the division's copier machine though one-time funding in a capital equipment line item instead of leasing.

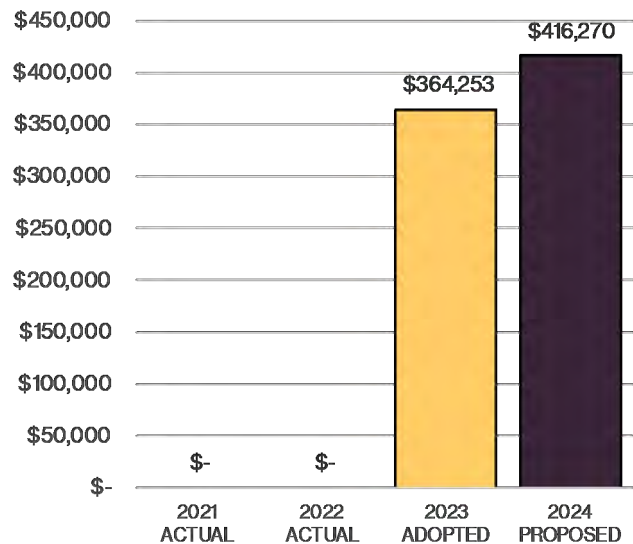
FIRE ADMINISTRATION

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Fire Chief	\$ 111,857	\$ 101,560	\$ 110,000	\$ 112,200	\$ 2,200
Battalion Chief	-	-	-	100,740	100,740
Deputy Fire Chief	-	-	-	115,008	115,008
Office Manager	63,020	64,465	66,025	67,346	1,321
Fire Safety Technician	63,650	67,120	-	-	-
Administrative Assistant	-	554	48,000	50,001	2,001
Overtime	-	-	-	2,500	2,500
Health Insurance	43,112	50,587	66,131	95,515	29,384
Social Security/Medicare	10,982	11,314	11,244	13,728	2,484
State Pension	17,886	19,472	16,828	17,680	851
Fire Pension	16,410	16,757	19,250	58,885	39,635
Workers Compensation	8,397	7,622	6,527	11,941	5,414
Longevity Pay	-	1,050	1,080	4,677	3,597
Degree Allowance	-	-	-	1,055	1,055
Specialty Pay	-	-	-	3,888	3,888
Life Insurance	128	123	144	234	90
Fire Sick Leave Bonus	-	-	-	2,069	2,069
Retirees Insurance	113,934	78,639	90,000	79,000	(11,000)
Fire Pension A Payment	-	-	243,138	243,138	-
Termination Pay	-	-	18,412	-	(18,412)
Subtotal	449,375	419,263	696,779	979,604	282,825
CONTRACTUAL SERVICES					
Professional Development	\$ 501	\$ 760	\$ -	\$ -	\$ -
Local Meeting Expense	384	285	1,000	1,000	-
Dues and Subscriptions	1,122	1,040	3,312	3,312	-
Professional Services	75	-	101,850	106,350	4,500
Licenses and Fees	-	110	150	150	-
Employment and Background Checks	-	-	3,000	3,750	750
Advertising	414	-	-	-	-
Vandalism Expense	-	715	-	-	-
Telecommunications	15,586	16,409	13,840	16,500	2,660
Computer Software/Maintenance	323	451	42,400	46,640	4,240
Copier Expenses	4,050	4,659	4,500	2,100	(2,400)
Subtotal	22,455	24,428	170,052	179,802	9,750
PARTS AND SUPPLIES					
Office Supplies	\$ 1,488	\$ 1,497	\$ 4,522	\$ 4,522	\$ -
Clothing	-	91	-	-	-
Subtotal	1,488	1,588	4,522	4,522	-
TOTAL	\$ 473,317	\$ 445,279	\$ 871,353	\$ 1,163,928	\$ 292,575

FIRE SUPPORT

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ 272,323	\$ 307,440	13%
Contractual Services	-	-	31,800	44,450	40%
Parts and Supplies	-	-	60,130	64,380	7%
Total Expenditures	\$ -	\$ -	\$ 364,253	\$ 416,270	

Significant Changes for 2024:

- The overall Fire Support Division budget (previously accounted for in the Fire Training Division) increased \$52,017 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - An increase of \$10,000, plus benefits, to the overtime budget to cover an inflationary rise in costs for running multiple training academies each year.
- The professional development line item was moved from the Fire Prevention Division budget in the amount of \$3,450 to cover costs for staff to attend required training.
- Light, fuel, and power expenses increased \$700 to reflect actual costs based on previous fiscal years expenses.
- The maintenance line item was moved from the Fire Operations Division budget in the amount of \$8,500 to cover expenses for building and equipment maintenance.
- Clothing expenses increased \$3,500 as a result of hiring an additional nine (9) full-time firefighters, and to meet the Collective Labor Agreement clothing allowance of \$550 per firefighter.
- The small equipment line item was moved from the Fire Prevention Division in the amount of \$750 to cover expenses for small equipment purchases.

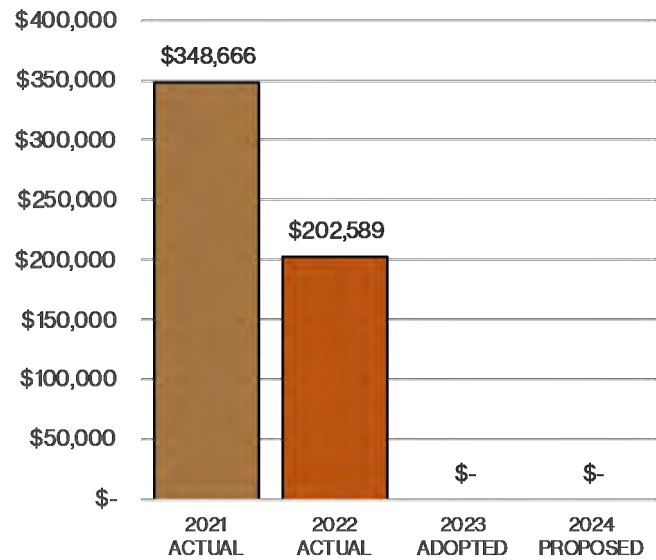
FIRE SUPPORT

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Battalion Chief	\$ -	\$ -	\$ 89,639	\$ 100,740	\$ 11,101
Fire Lieutenant	-	-	81,324	88,488	7,164
Overtime	-	-	10,000	20,000	10,000
Health Insurance	-	-	38,588	39,185	597
Social Security/Medicare	-	-	3,333	3,076	(257)
Fire Pension	-	-	32,725	38,046	5,322
Workers Compensation	-	-	5,220	5,685	465
Longevity Pay	-	-	3,717	4,014	297
Degree Allowance	-	-	1,054	1,055	1
Specialty Pay	-	-	2,909	3,110	201
Life Insurance	-	-	96	96	-
Fire Sick Leave Bonus	-	-	3,719	3,946	227
Subtotal	-	-	272,323	307,440	35,117
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 5,200	\$ 8,650	\$ 3,450
Light, Fuel and Power	-	-	17,100	17,800	700
Maintenance	-	-	9,500	18,000	8,500
Subtotal	-	-	31,800	44,450	12,650
PARTS AND SUPPLIES					
Maintenance Supplies	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ -
Petroleum Products	-	-	2,500	2,500	-
Clothing	-	-	51,500	55,000	3,500
Small Equipment (under \$5,000)	-	-	1,630	2,380	750
Subtotal	-	-	60,130	64,380	4,250
TOTAL	\$ -	\$ -	\$ 364,253	\$ 416,270	\$ 52,017

FIRE TRAINING

Division 1612 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 316,204	\$ 154,556	\$ -	\$ -	0%
Contractual Services	31,088	46,801	-	-	0%
Parts and Supplies	1,374	1,232	-	-	0%
Total Expenditures	\$ 348,666	\$ 202,589	\$ -	\$ -	

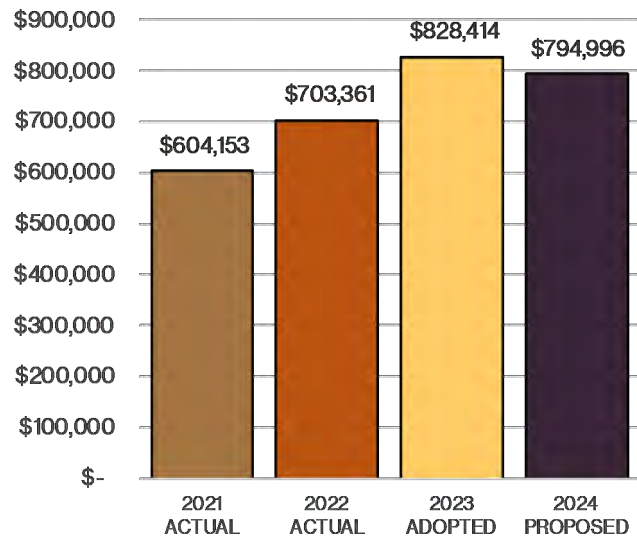
FIRE TRAINING

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Fire Division Chief	\$ 130,874	\$ -	\$ -	\$ -	\$ -
Fire Lieutenant	79,211	78,206	-	-	-
Overtime	13,488	25,513	-	-	-
Health Insurance	44,384	21,093	-	-	-
Social Security/Medicare	3,254	1,528	-	-	-
Fire Pension	30,160	18,197	-	-	-
Workers Compensation	7,650	5,303	-	-	-
Longevity Pay	3,171	1,416	-	-	-
Degree Allowance	1,034	-	-	-	-
Specialty Pay	2,880	1,440	-	-	-
Life Insurance	98	55	-	-	-
Fire Sick Leave Bonus	-	1,805	-	-	-
Subtotal	316,204	154,556	-	-	-
CONTRACTUAL SERVICES					
Professional Development	\$ 12,553	\$ 21,424	\$ -	\$ -	\$ -
Local Meeting Expense	500	235	-	-	-
Dues and Subscriptions	500	500	-	-	-
Professional Services	-	659	-	-	-
Light, Fuel and Power	17,535	19,124	-	-	-
Maintenance	-	4,859	-	-	-
Subtotal	31,088	46,801	-	-	-
PARTS AND SUPPLIES					
Office Supplies	\$ 108	\$ 214	\$ -	\$ -	\$ -
Small Equipment (under \$5,000)	1,266	1,018	-	-	-
Subtotal	1,374	1,232	-	-	-
TOTAL	\$ 348,666	\$ 202,589	\$ -	\$ -	\$ -

FIRE PREVENTION

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 601,802	\$ 693,636	\$ 824,214	\$ 794,996	-4%
Contractual Services	1,766	8,337	3,450	-	-100%
Parts and Supplies	585	1,388	750	-	-100%

Significant Changes for 2024:

- The overall Fire Prevention Division budget decreased \$33,418 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - An increase of \$7,148, plus benefits, to the on call pay line item to reflect the new Collective Labor Agreement amount of \$3.33 per hour for 128 hours per month of on call pay.
- The professional development line item in the amount of \$3,450 was moved to the Fire Support Division budget to cover costs for staff to attend required training courses.
- Likewise, the small equipment line item in the amount of \$750 was also moved to the Fire Support Division to cover expenses for small equipment purchases.

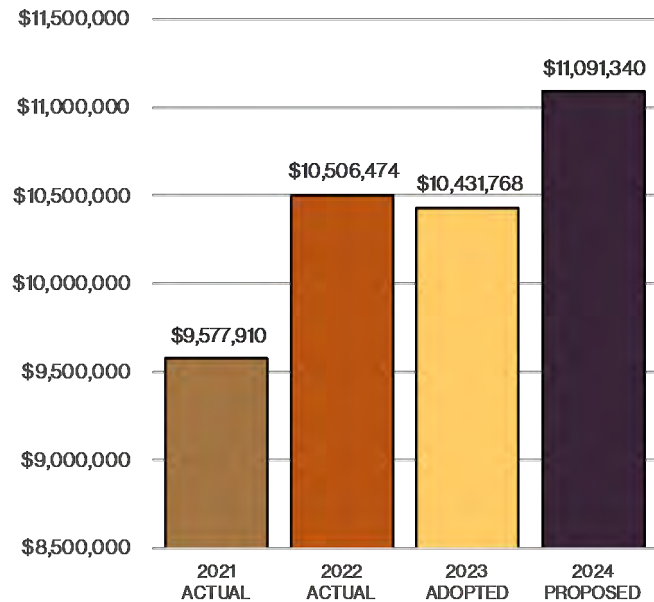
FIRE PREVENTION

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Fire Division Chief	\$ 97,786	\$ 96,535	\$ 99,660	\$ -	\$ (99,660)
Battalion Chief	-	-	-	97,327	97,327
Fire Lieutenant	265,931	338,893	324,495	351,058	26,563
Fire Safety Technician	-	-	68,680	71,427	2,747
Overtime	26,082	18,587	10,000	10,000	-
Health Insurance	101,940	103,802	130,421	99,233	(31,188)
Social Security/Medicare	5,771	6,909	13,733	11,399	(2,333)
State Pension	-	66	10,190	10,601	410
Fire Pension	64,895	73,677	85,594	74,528	(11,066)
Workers Compensation	14,727	16,245	15,246	12,875	(2,371)
Shift Differential	-	-	3,673	-	(3,673)
Longevity Pay	9,034	10,137	11,771	10,128	(1,643)
Degree Allowance	3,532	4,398	5,190	4,220	(970)
Specialty Pay	11,900	18,342	24,456	14,256	(10,200)
Life Insurance	204	208	268	220	(48)
On Call Pay	-	-	15,000	22,148	7,148
Fire Sick Leave Bonus	-	5,837	5,837	5,575	(262)
Subtotal	601,802	693,636	824,214	794,996	(29,218)
CONTRACTUAL SERVICES					
Professional Development	\$ 1,536	\$ 7,325	\$ 3,450	\$ -	\$ (3,450)
Dues and Subscriptions	230	924	-	-	-
Printing	-	88	-	-	-
Subtotal	1,766	8,337	3,450	-	(3,450)
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 558	\$ -	\$ -	\$ -
Small Equipment (under \$5,000)	585	830	750	-	(750)
Subtotal	585	1,388	750	-	(750)
TOTAL	\$ 604,153	\$ 703,361	\$ 828,414	\$ 794,996	\$ (33,418)

FIRE OPERATIONS

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 9,192,724	\$ 9,889,334	\$ 9,970,268	\$ 10,567,240	6%
Contractual Services	87,101	198,483	90,500	99,100	10%
Parts and Supplies	7,881	52,420	-	-	0%
Intra City	290,203	366,236	371,000	425,000	15%
Total Expenditures	\$ 9,577,910	\$ 10,506,474	\$ 10,431,768	\$ 11,091,340	

Significant Changes for 2024:

- The Fire Operations Division budget increased \$659,572 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - An increase of \$20,000, plus benefits, to the overtime line item as a result of hiring nine (9) new firefighters, and to comply with the new Collective Labor Agreement reimbursement amounts for overtime expenses.
 - An increase of \$500 to the mileage line item to comply with the new Collective Labor Agreement reimbursement amounts for mileage expenses.
- Light, fuel and power expenses increased \$17,100 to reflect actual costs based on previous fiscal year expenses.
- The maintenance line item budget of \$8,500 was moved to the Fire Support Division budget to cover expenses for building and equipment maintenance.
- Fleet fuel, labor, and parts inventory expenses also increased by \$54,000 to reflect actual costs more accurately based on previous fiscal years expenses.

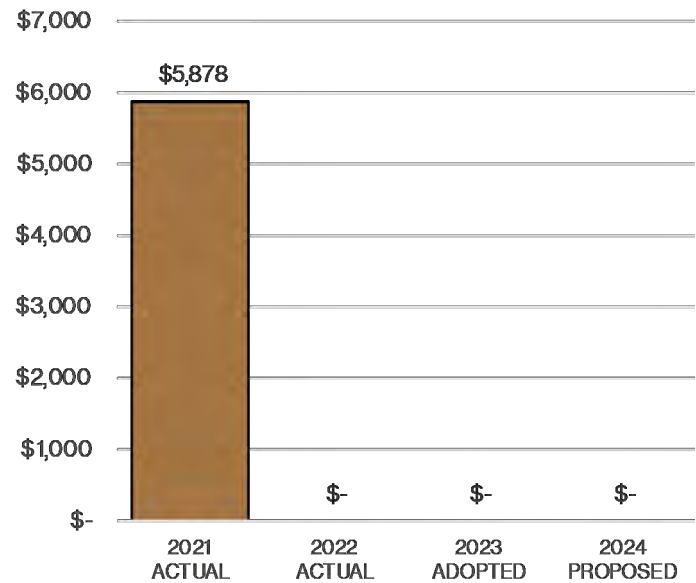
FIRE OPERATIONS

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Battalion Chief	\$ 230,738	\$ 338,729	\$ 268,911	\$ 299,948	\$ 31,037
Fire Division Chief	94,888	93,988	99,660	-	(99,660)
Fire Lieutenant	1,387,955	1,369,210	1,407,601	1,590,784	183,183
Fire Engineer	1,406,482	1,482,499	1,499,795	1,660,660	160,865
Firefighter	2,124,821	2,065,182	2,129,411	2,409,759	280,348
Firefighter Probation	169,786	243,870	345,132	288,826	(56,306)
Overtime	305,679	613,622	400,000	420,000	20,000
Frontier Days Overtime	-	-	45,000	45,000	-
Holiday Overtime	-	-	95,000	95,000	-
Health Insurance	1,519,435	1,562,119	1,523,092	1,467,871	(55,221)
Social Security/Medicare	89,591	96,495	127,245	105,297	(21,948)
Fire Pension	1,002,738	1,127,486	1,188,152	1,310,640	122,488
Workers Compensation	223,632	222,623	185,786	194,618	8,832
Shift Differential	71,771	77,581	-	-	-
Longevity Pay	98,894	102,051	114,094	114,639	545
Degree Allowance	48,047	47,181	45,322	45,735	413
Specialty Pay	414,237	414,442	465,977	487,627	21,650
Mileage Allowance	189	169	-	500	500
Life Insurance	3,842	3,855	3,774	3,720	(54)
Fire Sick Leave Bonus	-	28,232	26,318	26,617	299
Subtotal	9,192,724	9,889,334	9,970,268	10,567,240	596,972
CONTRACTUAL SERVICES					
Professional Services	\$ (3,257)	\$ 81,193	\$ -	\$ -	\$ -
Employment and Background Checks	-	4,858	-	-	-
Printing	-	44	-	-	-
Non Insured Loss	4,422	229	-	-	-
Light, Fuel and Power	75,008	84,182	82,000	99,100	17,100
Maintenance	5,266	8,089	8,500	-	(8,500)
Computer Software/Maintenance	5,662	19,889	-	-	-
Subtotal	87,101	198,483	90,500	99,100	8,600
PARTS AND SUPPLIES					
Office Supplies	\$ 1,058	\$ 1,401	\$ -	\$ -	\$ -
Food and Medical Supplies	392	2,889	-	-	-
Maintenance Supplies	835	3,478	-	-	-
Petroleum Products	250	494	-	-	-
Clothing	-	35,730	-	-	-
Small Equipment (under \$5,000)	5,346	8,428	-	-	-
Subtotal	7,881	52,420	-	-	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 290,203	\$ 366,236	\$ 371,000	\$ 425,000	\$ 54,000
Subtotal	290,203	366,236	371,000	425,000	54,000
TOTAL	\$ 9,577,910	\$ 10,506,474	\$ 10,431,768	\$ 11,091,340	\$ 659,572

SPECIAL OPERATIONS

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 5,858	\$ -	\$ -	\$ -	0%
Contractual Services	20	-	-	-	0%
Total Expenditures	\$ 5,878	\$ -	\$ -	\$ -	

Significant Changes for 2024:

- There are no payroll or contractual costs budgeted for the Special Operations Division during Fiscal Year 2024. This is due to the submission of a grant application to the Wyoming Department of Homeland Security for reimbursement of Regional Response Team overtime expenses incurred during callouts for hazardous materials incidents and/or training exercises.
- Other funding must be identified to cover payroll or contractual costs should the grant not be awarded.

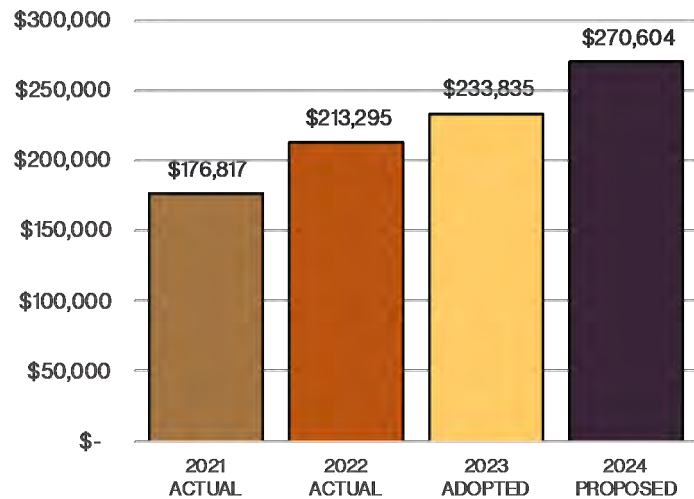
SPECIAL OPERATIONS

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Overtime	\$ 5,858	\$ -	\$ -	\$ -	\$ -
Subtotal	5,858	-	-	-	-
CONTRACTUAL SERVICES					
Telecommunications	\$ 20	\$ -	\$ -	\$ -	\$ -
Subtotal	20	-	-	-	-
SUBTOTAL	\$ 5,878	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 5,878	\$ -	\$ -	\$ -	\$ -

EMERGENCY MEDICAL SERVICES

Division 1618 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 138,368	\$ 137,748	\$ 157,635	\$ 178,254	13%
Contractual Services	13,974	35,116	26,200	27,350	4%
Parts and Supplies	24,475	40,432	50,000	65,000	30%
Total Expenditures	\$ 176,817	\$ 213,295	\$ 233,835	\$ 270,604	

Significant Changes for 2024:

- The Emergency Medical Services Division budget increased overall by \$36,769 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - A decrease of \$810, plus benefits, to the overtime line item to reflect actual expenses.
- The certifications line item increased \$400 due to inflationary costs for required Cardiopulmonary Resuscitation (CPR), Advanced Cardiovascular Life Support (ACLS), and Basic Life Support (BLS) certifications.
- Maintenance expenses slightly increased \$750 due to an inflationary rise in automated external defibrillator (AED) maintenance costs.
- Food and medical supply expenses increased \$15,000 resulting from the set up of a new ambulance team. **ONE-TIME EXPENDITURE**

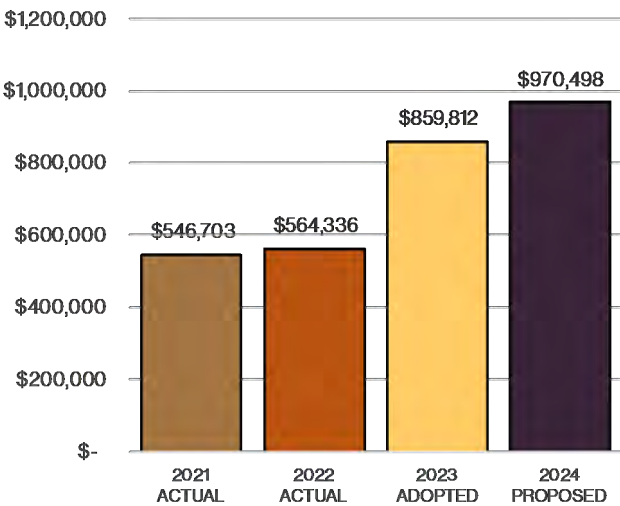
EMERGENCY MEDICAL SERVICES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Fire Lieutenant	\$ 77,424	\$ 78,206	\$ 81,324	\$ 88,488	\$ 7,164
Overtime	5,908	2,378	14,810	14,000	(810)
Health Insurance	27,052	25,918	25,686	26,140	455
Social Security	1,274	1,295	2,435	1,534	(900)
Fire Pension	14,528	14,972	18,216	19,181	966
Workers Compensation	3,227	3,040	2,918	2,836	(82)
Longevity Pay	1,704	1,938	2,016	2,177	161
Degree Pay	-	948	1,034	1,055	21
Specialty Pay	7,200	7,200	7,344	3,888	(3,456)
Life Insurance	51	49	48	48	-
Fire Sick Leave Bonus	-	1,805	1,805	18,905	17,100
Subtotal	138,368	137,748	157,635	178,254	20,619
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 568	\$ -	\$ -	\$ -	\$ -
Certifications	-	1,830	4,200	4,600	400
Advertising	-	83	-	-	-
Maintenance	13,406	33,203	22,000	22,750	750
Subtotal	13,974	35,116	26,200	27,350	1,150
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ 23,506	\$ 40,432	\$ 50,000	\$ 65,000	\$ 15,000
Small Equipment (under \$5,000)	969	-	-	-	-
Subtotal	24,475	40,432	50,000	65,000	15,000
TOTAL	\$ 176,817	\$ 213,295	\$ 233,835	\$ 270,604	\$ 36,769

COMMUNITY REC & EVENTS ADMINISTRATION

Division 1701 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 494,442	\$ 511,704	\$ 549,233	\$ 582,199	6%
Contractual Services	51,396	51,490	56,500	60,720	7%
Parts and Supplies	864	1,142	5,500	4,000	-27%
Capital	-	-	248,579	323,579	30%
Total Expenditures	\$ 546,703	\$ 564,336	\$ 859,812	\$ 970,498	

Significant Changes for 2024:

- The Community Recreation & Events Administration Division budget increased \$110,686 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - A salary of \$50,000, plus benefits, for the hiring of a new department-wide Project Manager.
- Dues and subscriptions expenses increased \$1,000 to reflect actual costs required for successful event planning and management.
- The telecommunications line item increased \$5,000 to reflect actual costs based on previous fiscal years expenses.
- Copier expenses decreased \$1,780 as a result of the City purchasing the division's copier machine through one-time funding in a capital equipment line item instead of leasing.
- The office supplies budget decreased \$1,500 to reflect actual costs more accurately.
- The lottery proceeds capital expenditures line item increased significantly by \$75,000 as the result of a projected increase in lottery revenues.

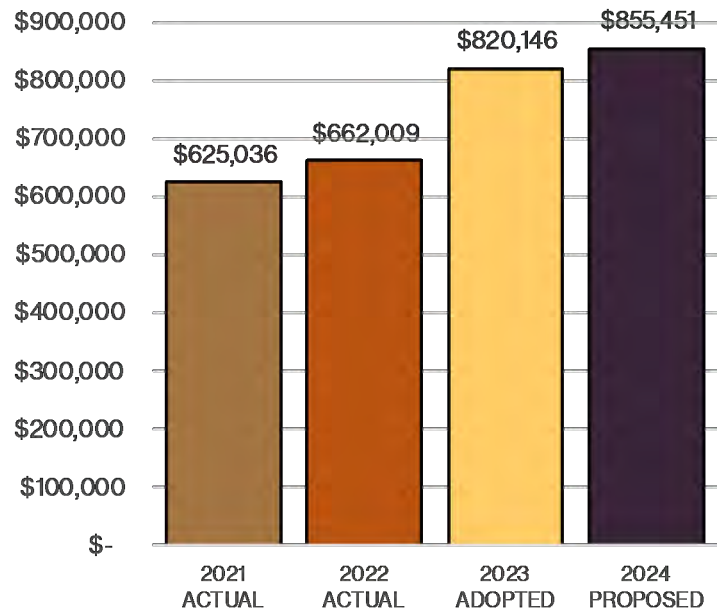
COMMUNITY REC & EVENTS ADMINISTRATION

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Director of CRE	\$ 105,000	\$ 106,560	\$ 110,000	\$ 112,200	\$ 2,200
Marketing Artistic Manager	58,500	64,225	65,789	68,421	2,632
Deputy Director of CRE	85,000	86,560	88,120	89,883	1,763
Events Coordinator	42,931	50,982	48,120	49,919	1,799
Operations Coordinator	37,440	40,039	40,559	44,000	3,441
Project Manager	-	-	-	50,000	50,000
Overtime	190	477	-	-	-
Health Insurance	82,762	74,398	73,781	62,368	(11,413)
Social Security/Medicare	24,358	26,042	28,675	31,216	2,541
State Pension	46,463	49,823	51,855	60,904	9,049
Workers Compensation	11,568	11,392	10,458	10,936	478
Longevity Pay	-	1,000	2,100	2,160	60
Life Insurance	229	208	214	192	(22)
Termination Pay	-	-	29,562	-	(29,562)
Subtotal	494,442	511,704	549,233	582,199	32,966
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
Dues and Subscriptions	5,890	6,461	6,000	7,000	1,000
Professional Services	-	150	500	500	-
Licenses and Fees	774	-	-	-	-
Advertising	13,059	11,038	17,000	17,000	-
Telecommunications	28,133	29,920	25,000	30,000	5,000
Computer Software/Maintenance	1,291	1,873	2,500	2,500	-
Copier Expenses	2,249	2,049	3,000	1,220	(1,780)
Subtotal	51,396	51,490	56,500	60,720	4,220
PARTS AND SUPPLIES					
Office Supplies	\$ 864	\$ 1,142	\$ 5,500	\$ 4,000	\$ (1,500)
Subtotal	864	1,142	5,500	4,000	(1,500)
CAPITAL					
Lottery Capital Expenditures	\$ -	\$ -	\$ 248,579	\$ 323,579	\$ 75,000
Subtotal	-	-	248,579	323,579	75,000
TOTAL	\$ 546,703	\$ 564,336	\$ 859,812	\$ 970,498	\$ 110,686

FORESTRY

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 501,035	\$ 503,157	\$ 628,056	\$ 620,211	-1%
Contractual Services	26,142	33,756	40,590	117,490	189%
Parts and Supplies	22,014	66,475	51,500	55,750	8%
Intra City	75,846	58,622	100,000	62,000	-38%
Total Expenditures	\$ 625,036	\$ 662,009	\$ 820,146	\$ 855,451	

Significant Changes for 2024:

- The overall Forestry Division budget increased \$35,305 from Fiscal Year 2023 to Fiscal Year 2024.
- The professional development line item increased \$1,000 to cover costs for required arborist certification and new staff training.
- Professional services expenses significantly increased by \$75,000 to contract large tree removal services within the Holliday and Lions parks. **ONE-TIME EXPENDITURE**
- The rental line item increased \$1,000 for porta-potty rental expenses at the Arboretum.
- Maintenance expenses increased \$1,600 due to an inflationary rise in costs for services.
- Copier expenses decreased \$1,700 as a result of the City purchasing the division's copier machine though one-time funding in a capital equipment line item instead of leasing.
- Food and medical supplies expenses increased \$500 due to inflationary costs for replenishing and replacing first aid kits.
- Maintenance supplies increased \$3,040 and clothing expenses increased \$360 as a result of inflation in costs.
- The memorials and trophies line item increased \$350 to pay for expenses pertaining to Arbor Day award plaques and framed posters.
- Fleet fuel, labor and parts inventory decreased \$38,000 to reflect actual costs based on previous fiscal years expenses.

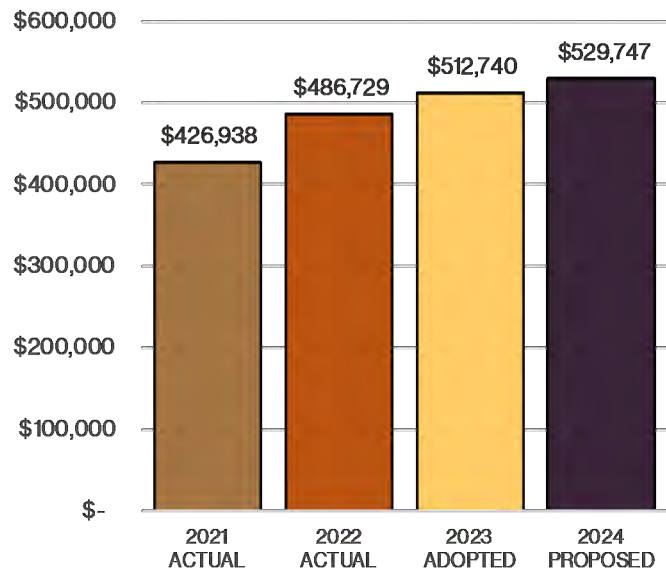
FORESTRY

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Forestry Manager	\$ 64,150	\$ 65,710	\$ 67,270	\$ 72,195	\$ 4,925
Foreman	101,289	108,246	111,131	115,576	4,445
Foreman I	43,287	46,052	48,050	-	(48,050)
Arborist	40,518	42,451	84,197	93,659	9,462
Sr. Arborist	43,934	45,218	46,739	48,609	1,870
Community Forester	-	-	-	48,050	48,050
Temporary/Part Time	48,192	30,972	62,856	62,856	-
Overtime	8,266	8,622	9,323	9,323	-
Health Insurance	70,745	70,725	96,590	62,861	(33,729)
Social Security/Medicare	25,644	25,649	32,021	33,993	1,973
State Pension	42,481	46,377	54,157	57,183	3,027
Workers Compensation	12,255	11,403	11,678	11,909	231
Longevity Pay	-	1,455	3,720	3,720	-
Life Insurance	276	276	324	276	(48)
Subtotal	501,035	503,157	628,056	620,211	(7,845)
CONTRACTUAL SERVICES					
Professional Development	\$ 638	\$ 6,084	\$ 6,000	\$ 7,000	\$ 1,000
Dues and Subscriptions	849	1,632	740	740	-
Professional Services	6,072	7,113	2,000	77,000	75,000
Advertising	141	320	250	250	-
Non Insured Loss	327	4,612	-	-	-
Light, Fuel and Power	8,767	8,509	9,500	9,500	-
Rental	-	-	-	1,000	1,000
Maintenance	7,370	2,555	20,000	21,600	1,600
Copier Expenses	1,978	2,929	2,100	400	(1,700)
Subtotal	26,142	33,756	40,590	117,490	76,900
PARTS AND SUPPLIES					
Office Supplies	\$ 455	\$ 507	\$ 1,500	\$ 1,500	\$ -
Food and Medical Supplies	-	65	-	500	500
Maintenance Supplies	16,288	58,146	38,000	41,040	3,040
Maintenance Supplies-Arboretum	-	1,872	2,500	2,500	-
Clothing	3,899	4,704	4,500	4,860	360
Memorials and Trophies	-	81	-	350	350
Small Equipment (under \$5,000)	1,372	1,100	5,000	5,000	-
Subtotal	22,014	66,475	51,500	55,750	4,250
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 75,846	\$ 58,622	\$ 100,000	\$ 62,000	\$ (38,000)
Subtotal	75,846	58,622	100,000	62,000	(38,000)
TOTAL	\$ 625,036	\$ 662,009	\$ 820,146	\$ 855,451	\$ 35,305

PROGRAMS & FACILITIES

Division 1712 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 399,352	\$ 462,384	\$ 479,040	\$ 499,647	4%
Contractual Services	12,378	15,133	17,150	20,550	20%
Parts and Supplies	8,949	9,213	8,550	9,550	12%
Intra City	6,258	-	8,000	-	-100%
Total Expenditures	\$ 426,938	\$ 486,729	\$ 512,740	\$ 529,747	

Significant Changes for 2024:

- The Programs & Facilities Division budget increased overall by \$17,007 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - An increase of \$1,000, plus benefits, to the overtime budget as a result of the Fiscal Year 2023 Cost of Living Adjustment (COLA).
- Professional development expenses increased \$4,700 for staff to attend a RecTrac software training held in Vermont. **ONE-TIME EXPENDITURE**
- Telecommunications expenses decreased \$200 to reflect actual costs based on previous fiscal years expenses.
- The computer software/maintenance line item slightly increased \$600 as a result of an inflation in costs for annual software maintenance fees due to inflation.
- Copier expenses decreased \$1,700 as a result of the City purchasing the division's copier machine though one-time funding in a capital equipment line item instead of leasing.
- Both the office supplies and maintenance supplies budgets increased by \$500 each to reflect actual costs due to inflation.
- Fleet fuel, labor and parts inventory decreased \$8,000 to reflect actual costs based on previous fiscal years expenses.

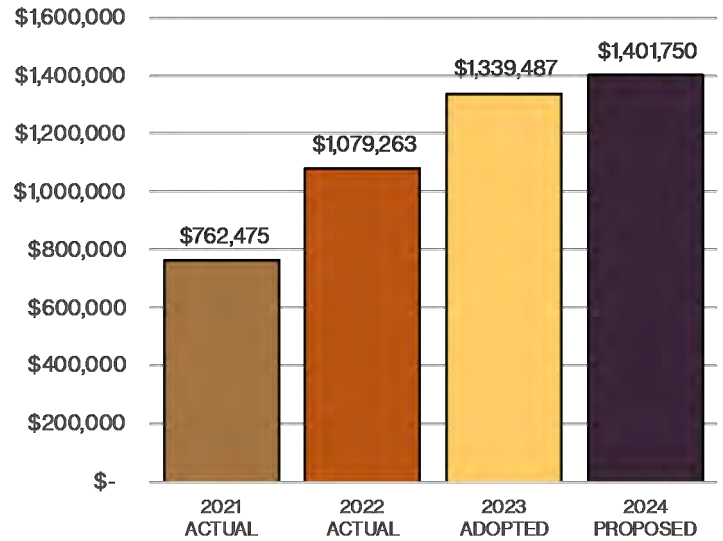
PROGRAMS & FACILITIES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Concessions Manager	\$ 44,002	\$ 48,835	\$ 51,999	\$ 54,079	\$ 2,080
Programs and Facilities Manager	66,250	67,810	69,370	72,195	2,825
Administrative Assistant	67,112	108,374	112,318	75,991	(36,327)
Office Manager	-	-	-	42,182	42,182
Events Tech	70,015	72,659	75,918	80,474	4,556
Overtime	1,603	2,537	4,000	5,000	1,000
Health Insurance	88,222	84,600	83,334	82,771	(563)
Social Security/Medicare	18,266	22,236	23,349	24,712	1,363
State Pension	34,931	43,754	46,367	48,884	2,517
Workers Compensation	8,684	9,876	8,516	8,657	142
Longevity Pay	-	1,380	3,540	4,440	900
Life Insurance	266	321	330	262	(68)
Subtotal	399,352	462,384	479,040	499,647	20,607
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 763	\$ 1,300	\$ 6,000	\$ 4,700
Dues and Subscriptions	407	222	250	250	-
Professional Services	890	2,368	3,200	3,200	-
Printing	-	200	-	-	-
Advertising	1,062	1,195	1,000	1,000	-
Telecommunications	706	798	1,200	1,000	(200)
Maintenance	6,467	5,838	7,000	7,000	-
Computer Software/Maintenance	100	816	200	800	600
Copier Expenses	2,745	2,933	3,000	1,300	(1,700)
Subtotal	12,378	15,133	17,150	20,550	3,400
PARTS AND SUPPLIES					
Office Supplies	\$ 1,746	\$ 3,022	\$ 3,000	\$ 3,500	\$ 500
Maintenance Supplies	6,006	4,221	5,550	6,050	500
Small Equipment (under \$5,000)	1,197	1,970	-	-	-
Subtotal	8,949	9,213	8,550	9,550	1,000
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 6,258	\$ -	\$ 8,000	\$ -	\$ (8,000)
Subtotal	6,258	-	8,000	-	(8,000)
TOTAL	\$ 426,938	\$ 486,729	\$ 512,740	\$ 529,747	\$ 17,007

AQUATICS

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 at the pool facility.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 540,868	\$ 793,235	\$ 1,084,937	\$ 1,104,047	2%
Contractual Services	168,843	232,883	200,140	246,603	23%
Parts and Supplies	52,071	51,768	53,410	49,700	-7%
Intra City	693	1,377	1,000	1,400	40%
Total Expenditures	\$ 762,475	\$ 1,079,263	\$ 1,339,487	\$ 1,401,750	

Significant Changes for 2024:

- The overall Aquatics Division budget increased \$62,263 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - The lifeguard budget decreased \$11,600, plus benefits, to reflect actual costs.
 - The instructor line item decreased \$6,000, plus benefits, to reflect costs.
 - The overtime budget decreased \$100, plus benefits, to reflect actual costs.
- Advertising expenses decreased \$100, office supplies decreased \$1,000, food and medical supplies decreased \$310, maintenance supplies decreased \$400, recreation supplies decreased \$1,500, and clothing expenses decreased \$500, all to reflect actual costs more accurately.
- The telecommunications line item decreased \$200, while the light, fuel, and power line item increased \$44,700 to reflect actual costs based on previous fiscal years expenses.
- Rental expenses increased \$1,550 to pay for a Conex storage unit rental. This line item was previously paid out of professional services.
- The maintenance line item increased \$513 as a result of inflation in building maintenance fees.
- Fleet fuel, labor and parts inventory expenses increased slightly by \$400 to reflect actual costs based on previous fiscal years expenses.

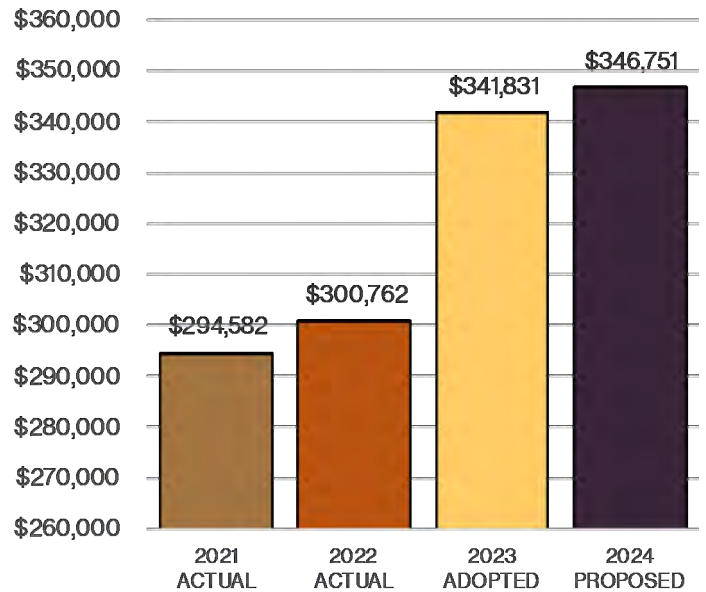
AQUATICS

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Aquatics Manager	\$ 61,755	\$ 59,142	\$ 63,120	\$ 72,195	\$ 9,075
Aquatics Foreman	47,946	51,106	52,000	54,080	2,080
Aquatics Specialist	36,864	40,478	41,500	47,486	5,986
Temporary/Part Time	-	11,430	-	-	-
Lifeguard	250,127	432,045	701,600	690,000	(11,600)
Instructor	25,748	44,598	56,000	50,000	(6,000)
Overtime	4,093	5,722	2,300	2,200	(100)
Health Insurance	45,326	54,621	54,598	67,219	12,621
Social Security/Medicare	32,142	48,853	65,415	69,486	4,071
State Pension	21,091	22,250	23,383	25,875	2,491
Workers Compensation	15,635	22,341	23,857	24,343	486
Longevity Pay	-	510	1,020	1,020	-
Life Insurance	140	140	144	144	-
Subtotal	540,868	793,235	1,084,937	1,104,047	19,110
CONTRACTUAL SERVICES					
Professional Development	\$ 95	\$ 720	\$ -	\$ -	\$ -
Dues and Subscriptions	235	-	230	230	-
Professional Services	11,363	15,059	9,000	9,000	-
Licenses and Fees	410	1,600	460	460	-
Printing	148	379	150	150	-
Advertising	1,837	1,794	600	500	(100)
Telecommunications	-	-	200	-	(200)
Light, Fuel and Power	129,035	165,664	155,000	199,700	44,700
Rental	250	1,170	250	1,800	1,550
Maintenance	20,562	39,585	29,250	29,763	513
Computer Software/Maintenance	4,909	6,912	5,000	5,000	-
Subtotal	168,843	232,883	200,140	246,603	46,463
PARTS AND SUPPLIES					
Office Supplies	\$ 4,008	\$ 2,207	\$ 2,000	\$ 1,000	\$ (1,000)
Food and Medical Supplies	340	47	410	100	(310)
Maintenance Supplies	42,309	48,753	46,500	46,100	(400)
Recreation Supplies	3,050	-	3,500	2,000	(1,500)
Clothing	703	762	1,000	500	(500)
Small Equipment (under \$5,000)	1,660	-	-	-	-
Subtotal	52,071	51,768	53,410	49,700	(3,710)
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 693	\$ 1,377	\$ 1,000	\$ 1,400	\$ 400
Subtotal	693	1,377	1,000	1,400	400
TOTAL	\$ 762,475	\$ 1,079,263	\$ 1,339,487	\$ 1,401,750	\$ 62,263

RECREATION

Division 1730 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 274,597	\$ 268,757	\$ 314,781	\$ 314,551	0%
Contractual Services	15,106	23,794	19,050	23,200	22%
Parts and Supplies	1,601	2,458	3,000	3,500	17%
Intra City	3,277	4,032	4,000	4,000	0%
Miscellaneous	-	1,721	1,000	1,500	50%
Total Expenditures	\$ 294,582	\$ 300,762	\$ 341,831	\$ 346,751	

Significant Changes for 2024:

- The Recreation Division budget increased \$4,920 from Fiscal Year 2023 to Fiscal Year 2024.
- Professional services expenses increased \$1,000 to reflect actual costs for fire alarm monitoring, security services, and annual inspections.
- The telecommunications line item increased \$100 to reflect actual costs as a result of previous fiscal years expenses.
- Copier expenses increased \$3,050 as a result of the City purchasing the division's copier machine through one-time funding in a capital equipment line item instead of leasing.
- The small equipment line item increased \$500 for the purchase of new computer equipment.

ONE-TIME EXPENDITURE

- The easter egg hunt line item also increased by \$500 as a result of inflationary costs for supplies.

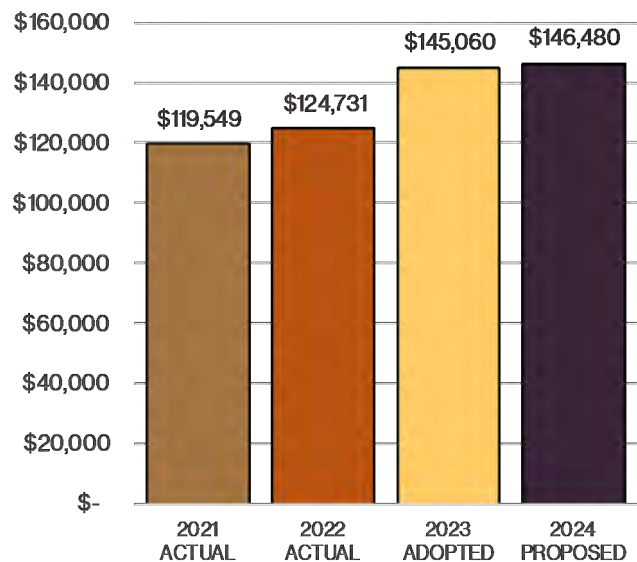
RECREATION

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Recreation Manager	\$ 67,000	\$ 68,560	\$ 70,120	\$ 72,925	\$ 2,805
Recreation Programmer I	43,302	44,198	49,338	39,788	(9,550)
Recreation Sports Programmer	73,878	64,952	76,087	93,390	17,303
Pioneer Park Supervisor	-	75	3,000	3,000	-
Recreation Activities Part Time	9,688	13,768	12,000	12,000	-
Overtime	-	-	3,000	3,000	-
Health Insurance	33,638	30,548	50,878	35,145	(15,734)
Social Security/Medicare	14,409	14,277	15,507	16,872	1,366
State Pension	25,810	25,716	29,027	30,799	1,772
Workers Compensation	6,713	6,521	5,655	5,911	255
Longevity	-	-	-	1,560	1,560
Life Insurance	158	144	168	162	(6)
Subtotal	274,597	268,757	314,781	314,551	(230)
CONTRACTUAL SERVICES					
Professional Development	\$ 98	\$ 712	\$ 2,000	\$ 2,000	\$ -
Dues and Subscriptions	607	766	700	700	-
Professional Services	5,313	7,371	14,000	15,000	1,000
Licenses and Fees	259	-	300	300	-
Printing	2,694	4,239	-	-	-
Advertising	402	-	-	-	-
Non Insured Loss	1,362	5,000	-	-	-
Events and Activities	867	56	1,000	1,000	-
Telecommunications	420	506	400	500	100
Computer Software/Maintenance	466	1,453	-	-	-
Copier Expenses	2,617	3,691	650	3,700	3,050
Subtotal	15,106	23,794	19,050	23,200	4,150
PARTS AND SUPPLIES					
Office Supplies	\$ 1,367	\$ 1,788	\$ 2,500	\$ 2,500	\$ -
Food and Medical Supplies	19	-	-	-	-
Recreation Supplies	216	315	500	500	-
Small Equipment (under \$5,000)	-	355	-	500	500
Subtotal	1,601	2,458	3,000	3,500	500
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 3,277	\$ 4,032	\$ 4,000	\$ 4,000	\$ -
Subtotal	3,277	4,032	4,000	4,000	-
MISCELLANEOUS					
Easter Egg Hunt	\$ -	\$ 1,721	\$ 1,000	\$ 1,500	\$ 500
Subtotal	-	1,721	1,000	1,500	500
TOTAL	\$ 294,582	\$ 300,762	\$ 341,831	\$ 346,751	\$ 4,920

RECREATION BUILDINGS

Division 1732 Overview:

- Accounts for all costs of recreation buildings.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Contractual Services	\$ 118,166	\$ 123,257	\$ 141,060	\$ 142,480	1%
Parts and Supplies	1,384	1,475	4,000	4,000	0%
Total Expenditures	\$ 119,549	\$ 124,731	\$ 145,060	\$ 146,480	

Significant Changes for 2024:

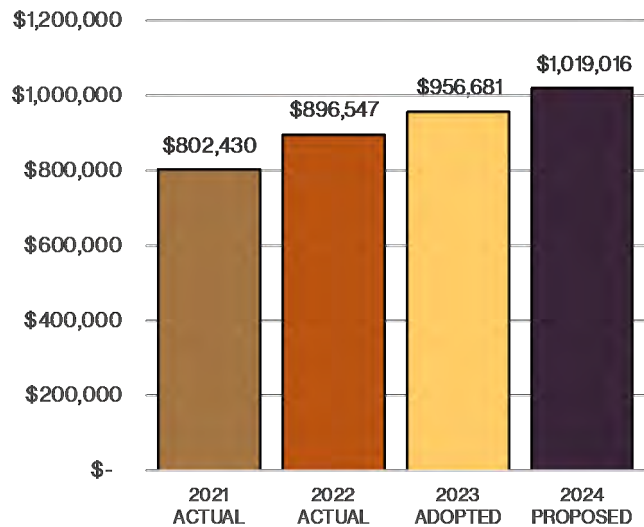
- The Recreation Building Division budget slightly increased by \$1,420 from Fiscal Year 2023 to Fiscal Year 2024.
- Light, fuel and power expenses decreased by \$5,600 to reflect actual costs based on previous years expenses.
- The maintenance line item increased \$7,020 as a result of hiring Saturday janitorial services for the Youth Activities and Community Center and the Pioneer Park Center.

RECREATION BUILDINGS

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CONTRACTUAL SERVICES					
Cable TV	\$ 876	\$ 586	\$ -	\$ -	\$ -
Light, Fuel and Power	67,591	63,195	75,000	69,400	(5,600)
Rental	-	210	-	-	-
Maintenance	49,698	59,266	66,060	73,080	7,020
Subtotal	118,166	123,257	141,060	142,480	1,420
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 1,384	\$ 1,475	\$ 4,000	\$ 4,000	\$ -
Subtotal	1,384	1,475	4,000	4,000	-
TOTAL	\$ 119,549	\$ 124,731	\$ 145,060	\$ 146,480	\$ 1,420

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 597,437	\$ 668,541	\$ 698,456	\$ 726,327	4%
Contractual Services	47,425	51,358	48,200	57,485	19%
Parts and Supplies	138,109	146,439	180,025	200,204	11%
Intra City	19,459	30,210	30,000	35,000	17%
Total Expenditures	\$ 802,430	\$ 896,547	\$ 956,681	\$ 1,019,016	

Significant Changes for 2024:

- The overall Golf Division budget increased \$62,335 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - An increase of \$10,000, plus benefits, to the temporary/part-time budget to pay for an increase in overtime coverage expenses.
- Professional services expenses increased \$2,300 due to the rising cost of outside repair and diagnostic services.
- The property tax line item increased \$4,000 as a result of the new lease for the airport golf course club building.
- Light, fuel and power expenses increased \$2,800 to reflect actual costs based on previous years expenses.
- Maintenance expenses increased \$185, office supplies increased \$74, irrigation supplies increased \$250, food and medical supplies increased \$30, maintenance supplies increased \$5,800, petroleum products increased \$275, and clothing increased \$2,000, all as a result of inflation based on the consumer price index for the mountain region.
- Non-inventory tires increased \$5,500 and non-inventory parts increased \$6,250 as a result of wear and tear, and costs for replacements due to inflation.
- Fleet fuel, labor and parts inventory expenses increased \$5,000 to account for actual costs more accurately.

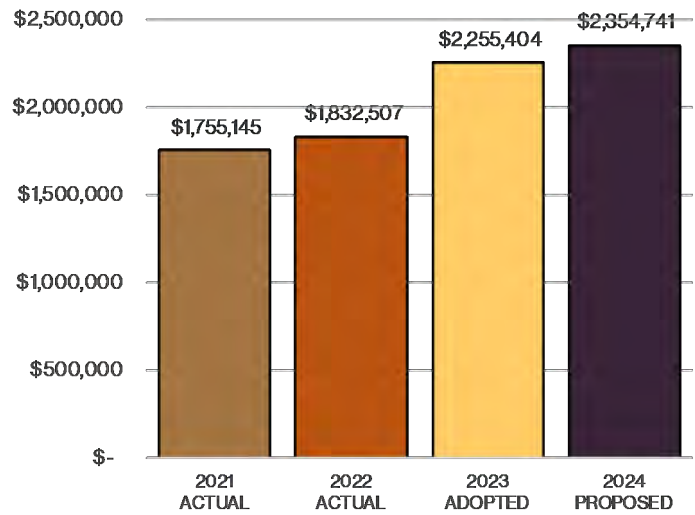
GOLF

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Golf Manager	\$ 69,017	\$ 70,577	\$ 72,137	\$ 75,023	\$ 2,886
Foreman III	116,714	121,182	121,974	131,179	9,205
Senior Irrigation Technician	73,700	79,644	83,202	86,797	3,595
Senior Mechanic	77,396	95,624	99,071	103,034	3,963
Temporary/Part Time	79,066	96,665	112,000	122,000	10,000
Overtime	2,588	5,896	7,000	7,000	-
Health Insurance	83,430	88,885	89,064	81,645	(7,419)
Social Security/Medicare	31,178	35,093	37,124	39,468	2,343
State Pension	47,469	54,764	56,726	59,616	2,890
Workers Compensation	15,106	16,332	13,539	13,827	287
Longevity Pay	-	1,880	4,620	4,740	120
Tool Allowance	1,480	1,680	1,680	1,680	-
Life Insurance	292	318	318	318	-
Subtotal	597,437	668,541	698,456	726,327	27,871
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 765	\$ 765	\$ 1,100	\$ 1,100	\$ -
Professional Services	14,987	12,493	10,700	13,000	2,300
Licenses and Fees	396	88	400	400	-
Property Tax	-	3,790	-	4,000	4,000
Advertising	70	150	500	500	-
Non Insured Loss	-	1,350	-	-	-
Light, Fuel and Power	31,207	32,509	33,000	35,800	2,800
Maintenance	-	213	2,500	2,685	185
Subtotal	47,425	51,358	48,200	57,485	9,285
PARTS AND SUPPLIES					
Office Supplies	\$ 532	\$ 485	\$ 1,000	\$ 1,074	\$ 74
Irrigation Supplies	5,170	4,129	3,200	3,450	250
Food and Medical Supplies	71	113	500	530	30
Maintenance Supplies	58,949	61,906	78,500	84,300	5,800
Petroleum Products	2,887	5,043	3,750	4,025	275
Clothing	1,899	1,470	1,075	3,075	2,000
Small Equipment (under \$5,000)	2,092	347	-	-	-
Non Inventory Tires	6,322	7,295	6,500	12,000	5,500
Non Inventory Parts	60,188	65,653	85,500	91,750	6,250
Subtotal	138,109	146,439	180,025	200,204	20,179
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 19,459	\$ 30,210	\$ 30,000	\$ 35,000	\$ 5,000
Subtotal	19,459	30,210	30,000	35,000	5,000
TOTAL	\$ 802,430	\$ 896,547	\$ 956,681	\$ 1,019,016	\$ 62,335

PARKS

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 1,142,557	\$ 1,254,491	\$ 1,601,404	\$ 1,666,261	4%
Contractual Services	315,295	268,341	251,550	268,950	7%
Parts and Supplies	103,698	106,580	136,450	159,530	17%
Intra City	193,596	203,094	266,000	260,000	-2%
Total Expenditures	\$ 1,755,145	\$ 1,832,507	\$ 2,255,404	\$ 2,354,741	

Significant Changes for 2024:

- The Parks Division budget increased overall by \$99,337 from Fiscal Year 2023 to Fiscal Year 2024.
- Professional services expenses increased \$3,500 to pay for a newly acquired subscription for annual playground inspections.
- Light, fuel and power expenses increased \$13,900 as a result actual costs during previous fiscal years.
- The irrigation supplies budget increased \$6,000 to cover higher costs for the purchase of irrigation parts.
- Likewise, the maintenance supplies budget increased \$17,080 to cover additional expenses required to maintain City parks.
- Fleet fuel, labor and parts inventory decreased \$6,000 to reflect actual costs based on previous fiscal years expenses.

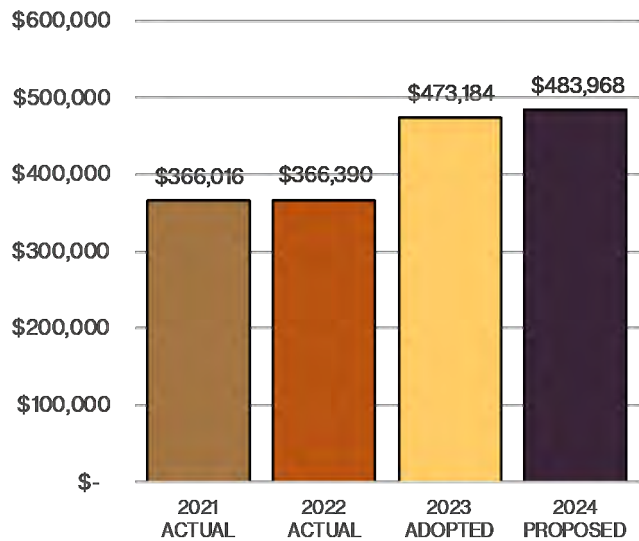
PARKS

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Parks Manager	\$ 72,258	\$ 73,818	\$ 75,378	\$ 76,504	\$ 1,126
Parks Supervisor	58,488	60,048	60,408	63,615	3,207
Senior Maintenance Tech	36,184	34,449	38,688	40,994	2,306
Senior Irrigation Tech	42,914	44,585	45,696	47,524	1,828
Foreman	145,086	148,498	152,640	157,705	5,065
Maintenance Technician	225,074	289,350	344,617	363,787	19,170
Irrigation Tech	35,928	55,747	114,487	116,811	2,324
Temporary/Part Time	131,679	104,461	197,000	197,000	-
Overtime	33,573	29,838	36,800	36,800	-
Health Insurance	184,441	213,199	287,803	312,924	25,122
Social Security/Medicare	57,951	61,154	79,085	82,068	2,983
State Pension	90,938	106,916	129,589	134,521	4,931
Workers Compensation	27,397	28,199	28,843	28,751	(92)
Longevity Pay	-	3,421	8,280	6,420	(1,860)
Specialty Pay	-	54	-	-	-
Uniform Allowance	-	-	1,200	-	(1,200)
Life Insurance	648	754	890	838	(52)
Subtotal	1,142,557	1,254,491	1,601,404	1,666,261	64,857
CONTRACTUAL SERVICES					
Professional Development	\$ 1,819	\$ 1,681	\$ 2,000	\$ 2,000	\$ -
Professional Services	54,429	2,402	-	3,500	3,500
Credit Card Charges	-	3	-	-	-
Advertising	960	746	-	-	-
Vandalism Expense	509	16,606	-	-	-
Telecommunications	15	33	50	50	-
Light, Fuel and Power	183,438	170,260	175,000	188,900	13,900
Rental	1,764	20,031	10,000	10,000	-
Maintenance	71,750	56,577	64,500	64,500	-
Computer Software/Maintenance	611	3	-	-	-
Subtotal	315,295	268,341	251,550	268,950	17,400
PARTS AND SUPPLIES					
Office Supplies	\$ 472	\$ 907	\$ 500	\$ 500	\$ -
Irrigation Supplies	31,705	28,574	39,000	45,000	6,000
Food and Medical Supplies	170	83	-	-	-
Maintenance Supplies	69,588	71,775	85,400	102,480	17,080
Clothing	1,763	5,241	11,550	11,550	-
Subtotal	103,698	106,580	136,450	159,530	23,080
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 193,596	\$ 203,094	\$ 266,000	\$ 260,000	\$ (6,000)
Subtotal	193,596	203,094	266,000	260,000	(6,000)
TOTAL	\$ 1,755,145	\$ 1,832,507	\$ 2,255,404	\$ 2,354,741	\$ 99,337

CEMETERY

Division 1751 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 325,127	\$ 315,400	\$ 406,934	422,518	4%
Contractual Services	11,392	12,443	15,200	16,700	10%
Parts and Supplies	8,339	17,482	22,050	22,750	3%
Intra City	21,158	21,065	29,000	22,000	-24%
Total Expenditures	\$ 366,016	\$ 366,390	\$ 473,184	\$ 483,968	

Significant Changes for 2024:

- The Cemetery Division budget increased \$10,784 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - An annual salary increase of \$2,080, plus benefits, for the Maintenance Technician as a result of receiving a Wyoming Pesticide Applicator's License.
- Light, fuel and power expenses increased \$1,200 as a result actual costs during previous fiscal years.
- Maintenance expenses increased \$300, maintenance supplies increased \$500, and small equipment increased \$200, due to an inflation in costs.
- Fleet fuel, labor and parts inventory decreased \$7,000 as a result of previous fiscal years expenses.

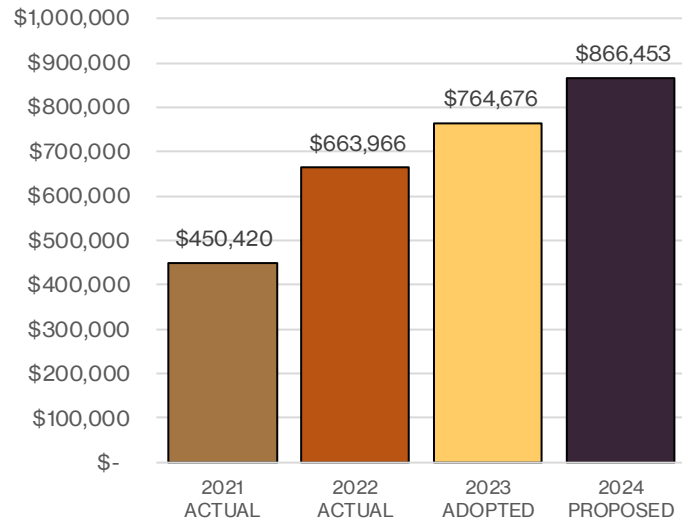
CEMETERY

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Cemetery Manager	\$ 62,288	\$ 63,848	\$ 65,408	\$ 72,195	\$ 6,787
Foreman	875	46,010	49,759	51,712	1,953
Senior Maintenance Tech	62,042	33,551	37,108	-	(37,108)
Maintenance Technician	2,657	-	-	37,481	37,481
Irrigation Tech	32,455	15,977	37,439	41,017	3,578
Temporary/Part Time	48,619	41,125	87,000	87,000	-
Overtime	5,067	8,866	6,000	6,000	-
Health Insurance	64,426	58,513	64,541	65,700	1,160
Social Security/Medicare	15,748	14,843	21,120	22,014	894
State Pension	23,300	24,487	28,877	30,600	1,724
Workers Compensation	7,471	7,163	7,703	7,712	10
Longevity Pay	-	860	1,800	900	(900)
Life Insurance	180	158	180	186	6
Subtotal	325,127	315,400	406,934	422,518	15,584
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 458	\$ -	\$ -	\$ -
Professional Services	500	2,086	-	-	-
Non Insured Loss	939	45	-	-	-
Light, Fuel and Power	9,155	8,492	10,000	11,200	1,200
Maintenance	798	1,362	5,200	5,500	300
Subtotal	11,392	12,443	15,200	16,700	1,500
PARTS AND SUPPLIES					
Office Supplies	\$ 1,507	\$ 1,048	\$ -	\$ -	\$ -
Irrigation Supplies	8,895	10,139	-	-	-
Food and Medical Supplies	144	105	150	150	-
Maintenance Supplies	(4,265)	(10,427)	17,500	18,000	500
Clothing	100	1,936	2,000	2,000	-
Small Equipment (under \$5,000)	1,959	14,681	2,400	2,600	200
Subtotal	8,339	17,482	22,050	22,750	700
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 21,158	\$ 21,065	\$ 29,000	\$ 22,000	\$ (7,000)
Subtotal	21,158	21,065	29,000	22,000	(7,000)
TOTAL	\$ 366,016	\$ 366,390	\$ 473,184	\$ 483,968	\$ 10,784

BOTANIC GARDENS

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 394,868	\$ 608,154	\$ 706,926	\$ 803,003	14%
Contractual Services	40,463	41,014	40,000	46,000	15%
Parts and Supplies	13,732	12,568	15,750	15,450	-2%
Intra City	1,357	2,230	2,000	2,000	0%
Total Expenditures	\$ 450,420	\$ 663,966	\$ 764,676	\$ 866,453	

Significant Changes for 2024:

- The overall Botanic Gardens Division budget increased by \$26,159 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - An increase of \$45,760, plus benefits, to the Events Coordinator Position. This position was transferred from the Special Purpose Option Tax Fund.
- The professional services budget decreased \$200, while the postage and freight expenses increased by \$200 to more accurately reflect actual costs.
- Copier expenses increased \$6,000. This expense was previously paid out of the Specific Purpose Option Tax (6th Penny) operations and maintenance budget. This copier has a lease that doesn't expire until 2027 and therefore will not be included in the citywide copier purchase.
- The small equipment budget also decreased by \$300 to reflect actual costs.

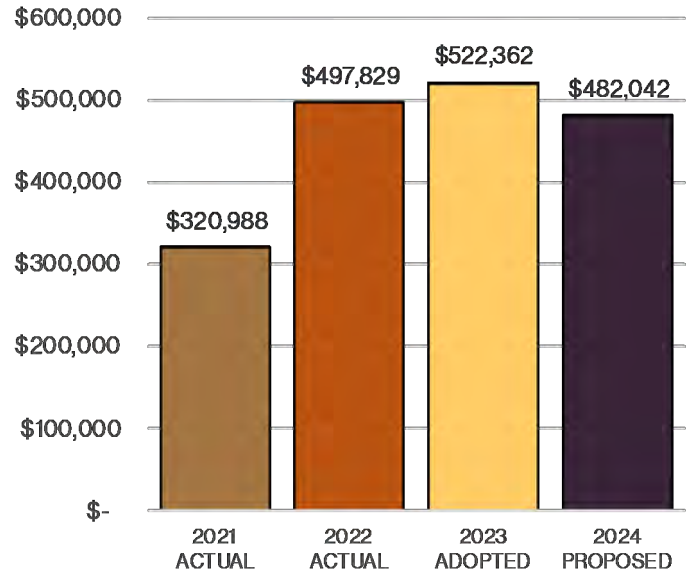
BOTANIC GARDENS

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Botanic Gardens Manager	\$ 67,956	\$ 69,516	\$ 71,076	\$ 73,840	\$ 2,764
Children's Village Manager	51,388	56,560	58,120	60,445	2,325
Administrative Assistant	41,542	43,569	44,662	47,342	2,680
Volunteer Coordinator	-	31,244	45,782	47,613	1,831
Events Coordinator	-	-	-	45,760	45,760
Head Horticulturist	30,161	41,160	42,720	44,429	1,709
Horticulturist	32,778	61,165	85,211	82,000	(3,211)
Horticulture/Operations Supervisor	-	38,696	55,008	59,000	3,992
Temporary/Part Time	18,299	36,283	34,550	34,550	-
Overtime	2,564	833	5,000	5,000	-
Health Insurance	91,689	137,349	156,299	161,192	4,893
Social Security/Medicare	17,610	27,012	31,984	37,681	5,696
State Pension	32,130	50,304	60,211	70,916	10,706
Workers Compensation	8,523	12,006	11,665	13,201	1,536
Longevity Pay	-	2,130	4,260	4,620	360
Life Insurance	228	326	378	398	20
Termination Pay	-	-	-	15,016	15,016
Subtotal	394,868	608,154	706,926	803,003	96,077
CONTRACTUAL SERVICES					
Professional Services	\$ 12,620	\$ 12,207	\$ 10,000	\$ 9,800	\$ (200)
Postage and Freight	12	7	-	200	200
Maintenance	22,408	27,275	30,000	30,000	-
Copier Expenses	5,423	1,525	-	6,000	6,000
Subtotal	40,463	41,014	40,000	46,000	6,000
PARTS AND SUPPLIES					
Office Supplies	\$ 1,834	\$ 1,165	\$ 3,000	\$ 3,000	\$ -
Food and Medical Supplies	50	-	50	50	-
Maintenance Supplies	10,606	10,063	10,000	10,000	-
Clothing	440	912	1,200	1,200	-
Small Equipment (under \$5,000)	802	428	1,500	1,200	(300)
Subtotal	13,732	12,568	15,750	15,450	(300)
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 1,357	\$ 2,230	\$ 2,000	\$ 2,000	\$ -
Subtotal	1,357	2,230	2,000	2,000	-
TOTAL	\$ 450,420	\$ 663,966	\$ 764,676	\$ 866,453	\$ 101,777

CLEAN & SAFE

Division 1770 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 170,594	\$ 224,250	\$ 302,862	\$ 280,942	-7%
Contractual Services	132,155	230,483	197,000	178,600	-9%
Parts and Supplies	9,123	31,805	8,500	8,500	0%
Intra City	9,117	11,291	14,000	14,000	0%
Total Expenditures	\$ 320,988	\$ 497,829	\$ 522,362	\$ 482,042	

Significant Changes for 2024:

- The Clean & Safe Division budget decreased by \$40,320 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - An increase of \$2,000, plus benefits, to the overtime budget as a result of the Fiscal Year 2023 Cost of Living Adjustment (COLA).
- Telecommunications expenses increased \$1,900, while light, fuel and power expenses decreased \$5,300 to reflect actual costs based on previous fiscal years expenses.
- The maintenance budget decreased \$5,000, and the depot maintenance budget decreased \$10,000 to also reflect actual costs more accurately.

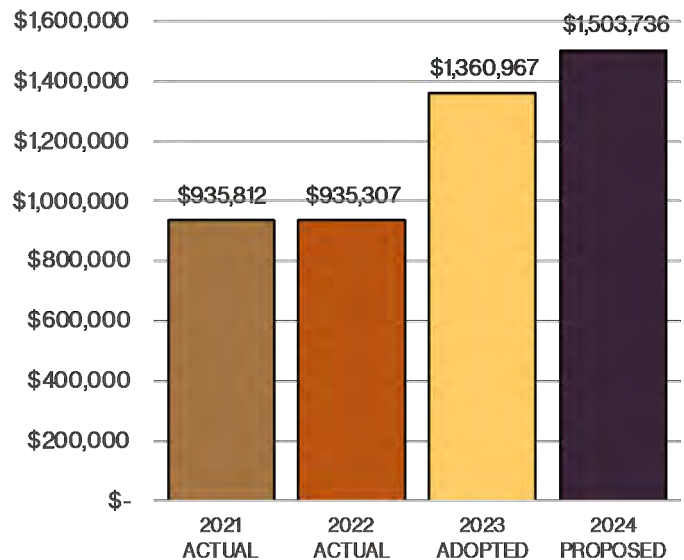
CLEAN & SAFE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Events Technician	\$ 102,912	\$ 140,023	\$ 153,356	\$ 159,845	\$ 6,489
Temporary/Part Time	1,570	2,401	22,186	22,000	(186)
Overtime	8,418	8,241	3,000	5,000	2,000
Health Insurance	29,485	29,923	60,687	45,105	(15,583)
Social Security/Medicare	8,365	11,679	14,772	14,217	(554)
State Pension	15,720	20,909	23,842	24,802	960
Workers Compensation	3,985	5,255	5,387	4,981	(407)
Longevity Pay	-	770	1,920	-	(1,920)
Specialty Pay	-	4,900	6,000	4,800	(1,200)
Life Insurance	139	149	192	192	-
Termination Pay	-	-	11,520	-	(11,520)
Subtotal	170,594	224,250	302,862	280,942	(21,920)
CONTRACTUAL SERVICES					
Professional Services	\$ 2,252	\$ 5,950	\$ 3,000	\$ 3,000	\$ -
Telecommunications	540	2,812	1,000	2,900	1,900
Light, Fuel and Power	53,186	52,583	58,000	52,700	(5,300)
Maintenance	52,929	65,267	60,000	55,000	(5,000)
Depot Maintenance	22,986	103,872	75,000	65,000	(10,000)
Splash Pad Maintenance	261	-	-	-	-
Subtotal	132,155	230,483	197,000	178,600	(18,400)
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 8,691	\$ 27,931	\$ 5,000	\$ 5,000	\$ -
Clothing	432	2,105	1,000	1,000	-
Small Equipment (under \$5,000)	-	1,770	2,500	2,500	-
Subtotal	9,123	31,805	8,500	8,500	-
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 9,117	\$ 11,291	\$ 14,000	\$ 14,000	\$ -
Subtotal	9,117	11,291	14,000	14,000	-
TOTAL	\$ 320,988	\$ 497,829	\$ 522,362	\$ 482,042	\$ (40,320)

ENGINEERING

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 835,751	\$ 819,866	\$ 1,191,967	\$ 1,323,946	11%
Contractual Services	87,980	96,687	162,000	160,790	-1%
Parts and Supplies	9,744	14,064	4,000	14,000	250%
Intra City	2,338	4,690	3,000	5,000	67%
Total Expenditures	\$ 935,812	\$ 935,307	\$ 1,360,967	\$ 1,503,736	

Significant Changes for 2024:

- The overall Engineering Division budget increased \$142,768 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - A salary increase of \$12,000, plus benefits, for the vacant staff engineer position in order to increase market competitiveness required to fill the position.
 - A new part-time surveyor position, with an annual salary of \$62,400, plus benefits.
 - An increase of \$31,200, plus benefits, to the temporary/part-time budget to hire a year-round intern, with the anticipation of the position becoming a full-time engineer in Fiscal Year 2025.
- The telecommunications line item decreased \$1,400 as a result of actual costs in previous fiscal years.
- The maintenance budget increased \$2,000 for costs associated with maintaining equipment. These funds were transferred from the maintenance supplies budget.
- Copier expenses decreased \$1,810 as a result of the City purchasing the division's copier machine through one-time funding in a capital equipment line item instead of leasing.
- Small equipment expenses increased \$12,000 to purchase furniture and computer equipment for new staff. **ONE-TIME EXPENDITURE**
- Fleet fuel, labor and parts inventory expenses decreased \$2,000 to reflect actual costs more accurately.

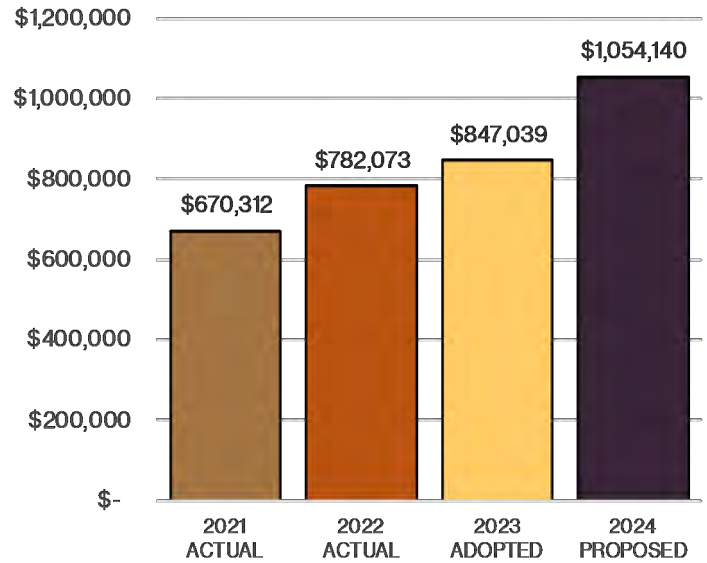
ENGINEERING

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
City Engineer	\$ 103,500	\$ 105,060	\$ 120,000	\$ 122,400	\$ 2,400
Staff Engineer	-	-	60,000	72,000	12,000
Deputy City Engineer	90,001	91,561	93,121	94,984	1,863
Traffic Engineer	81,993	10,552	81,993	86,000	4,007
Senior Staff Engineer	-	-	-	83,200	83,200
Operations Manager	46,750	48,672	50,232	52,241	2,009
Construction Manager Engineer	72,304	72,993	75,424	78,441	3,017
Surface Water Drainage Engineer	-	-	75,185	-	(75,185)
Engineering Development Coord.	19,433	45,032	46,592	48,456	1,864
GIS Tech II	95,088	98,208	109,328	109,158	(170)
GIS Coordinator/Tech III	60,000	61,560	67,120	71,706	4,586
Temporary/Part Time	105	32,914	25,000	87,400	62,400
Overtime	-	45	-	-	-
Health Insurance	124,076	113,129	187,644	198,938	11,295
Social Security	41,824	41,781	59,534	67,703	8,169
State Pension	80,353	77,764	114,486	120,616	6,130
Workers Compensation	19,930	18,243	21,713	23,718	2,006
Longevity Pay	-	1,980	4,080	6,420	2,340
Life Insurance	394	372	516	564	48
Subtotal	835,751	819,866	1,191,967	1,323,946	131,978
CONTRACTUAL SERVICES					
Professional Development	\$ 364	\$ 1,514	\$ 5,500	\$ 5,500	\$ -
Dues and Subscriptions	4,182	1,282	2,500	2,500	-
Professional Services	55,049	64,435	95,000	95,000	-
On Call Professional Survey Services	4,620	5,405	20,000	20,000	-
Licenses and Fees	83	-	-	-	-
Printing	63	42	-	-	-
Telecommunications	2,616	2,443	4,000	2,600	(1,400)
Maintenance	-	-	-	2,000	2,000
Computer Software/Maintenance	17,160	17,711	30,000	30,000	-
Copier Expenses	3,843	3,857	5,000	3,190	(1,810)
Subtotal	87,980	96,687	162,000	160,790	(1,210)
PARTS AND SUPPLIES					
Office Supplies	\$ 9,484	\$ 2,730	\$ 2,000	\$ 2,000	\$ -
Maintenance Supplies	-	-	2,000	-	(2,000)
Small Equipment (under \$5,000)	260	11,334	-	12,000	12,000
Subtotal	9,744	14,064	4,000	14,000	10,000
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 2,338	\$ 4,690	\$ 3,000	\$ 5,000	\$ 2,000
Subtotal	2,338	4,690	3,000	5,000	2,000
TOTAL	\$ 935,812	\$ 935,307	\$ 1,360,967	\$ 1,503,736	\$ 142,768

FINANCE

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 657,747	\$ 765,872	\$ 820,609	\$ 1,020,598	24%
Contractual Services	8,997	11,045	21,430	28,542	33%
Parts and Supplies	3,568	5,156	5,000	5,000	0%
Total Expenditures	\$ 670,312	\$ 782,073	\$ 847,039	\$ 1,054,140	

Significant Changes for 2024:

- The Finance Division budget increased \$207,101 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - An increase of \$3,000, plus benefits, to the overtime budget. This will be used to pay for non-exempt staff working overtime during the financial software conversion to OpenGov starting in September 2023.
- The professional development budget increased \$8,000 to pay for required yearly continued professional education credits for the division's three (3) Certified Public Accountants (CPAs) in order to maintain their licensure, as well as to pay for additional training needs for the other six (6) division staff members.
- Dues and subscription expenses increased \$622 for costs associated with the divisions DocuSign subscription, and to pay for the new Senior Accountant's CPA license.
- Printing expenses increased slightly by \$300 due to inflationary costs for envelopes and letterhead.
- \$2,400 was transferred from the maintenance budget the copier expenses budget. These expenses were incorrectly budgeted in the maintenance line item during Fiscal Year 2023. However, copier expenses were reduced to \$590 for Fiscal Year 2024 as a result of the City purchasing a new division's copier machine though one-time funding in a capital equipment line item instead of leasing.

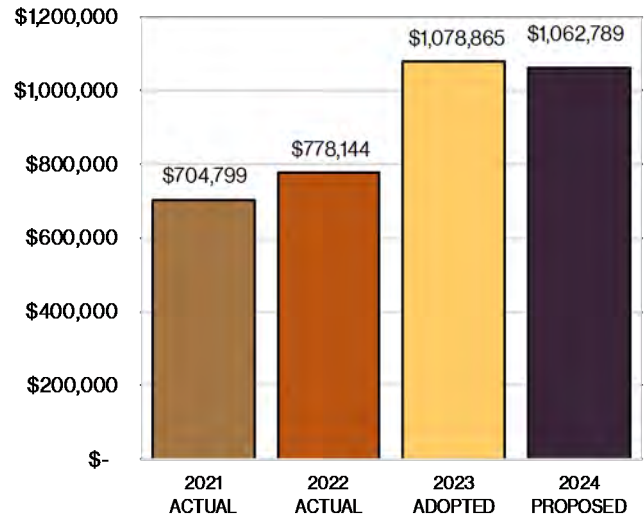
FINANCE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
City Treasurer	\$ 107,016	\$ 108,576	\$ 120,000	\$ 122,400	\$ 2,400
Deputy City Treasurer	87,551	89,111	90,671	92,484	1,813
Senior Accountant	-	-	-	80,000	80,000
Accounting/Budget Analyst	60,000	61,560	63,120	68,640	5,520
Purchasing Manager	62,504	66,564	68,124	83,200	15,076
Grants Manager	-	65,560	67,120	79,040	11,920
Accountant	49,092	86,940	52,212	101,730	49,518
Accounting Tech II	56,537	58,096	99,679	62,043	(37,636)
Accounting Tech I	34,672	-	-	-	-
Temporary/Part Time	-	-	3,000	3,000	-
Overtime	-	-	-	3,000	3,000
Health Insurance	85,144	90,998	114,614	148,357	33,744
Social Security/Medicare	34,090	39,997	41,971	51,795	9,824
State Pension	64,581	78,568	82,314	101,898	19,584
Workers Compensation	16,231	17,647	15,307	18,145	2,838
Longevity Pay	-	990	2,100	4,440	2,340
Mileage Allowance	-	885	-	-	-
Life Insurance	330	378	378	426	48
Subtotal	657,747	765,872	820,609	1,020,598	199,989
CONTRACTUAL SERVICES					
Professional Development	\$ 2,492	\$ 3,709	\$ 2,000	\$ 10,000	\$ 8,000
Dues and Subscriptions	1,032	518	500	1,122	622
Professional Services	559	271	5,000	5,000	-
Printing	584	625	400	700	300
Advertising	344	449	400	400	-
Maintenance	-	-	4,000	1,600	(2,400)
Computer Software/Maintenance	1,509	3,516	9,130	9,130	-
Copier Expenses	2,477	1,958	-	590	590
Subtotal	8,997	11,045	21,430	28,542	7,112
PARTS AND SUPPLIES					
Office Supplies	\$ 3,024	\$ 2,329	\$ 5,000	\$ 5,000	\$ -
Small Equipment (under \$5,000)	544	2,827	-	-	-
Subtotal	3,568	5,156	5,000	5,000	-
TOTAL	\$ 670,312	\$ 782,073	\$ 847,039	\$ 1,054,140	\$ 207,101

PLANNING & DEVELOPMENT

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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 668,073	\$ 739,588	\$ 800,645	\$ 963,319	20%
Contractual Services	28,031	33,964	220,820	51,570	-77%
Parts and Supplies	8,592	665	6,700	26,900	301%
Intra City	104	627	700	1,000	43%
Miscellaneous	-	3,300	50,000	20,000	-60%
Total Expenditures	\$ 704,799	\$ 778,144	\$ 1,078,865	\$ 1,062,789	

Significant Changes for 2024:

- The Planning & Development Division budget decreased \$16,076 from Fiscal Year 2023 to Fiscal Year 2024.
- Fiscal Year 2024 payroll changes include the following:
 - A new Senior Planner position to be hired for nine months (75%) of Fiscal Year 2024, with a salary of \$58,650, plus benefits. It is anticipated this position will be fully funded in Fiscal Year 2025.
- Professional services expenses significantly decreased by \$170,000 due to one-time reserves allocated in Fiscal Year 2023 to pay for county pocket annexations. The remaining unspent balance as of June 30 will be carried over to the Fiscal Year 2024 budget through a reappropriation in September.
- Computer software/maintenance expenses increased \$750 as a result of purchasing Geographic Information System (GIS), Adobe, and BlueBeam software subscriptions for the new Senior Planner.
- The small equipment line item increased \$20,000 for the purchase of a new format scanner/plotter as well as computer equipment and office furniture for the new Senior Planner. **ONE-TIME EXPENDITURE**
- Memorials and trophies expenses slightly increased \$200 to pay for costs associated with the Le Clerge and Jones awards.
- Fleet fuel, labor and parts inventory expenses increased slightly by \$300 to reflect actual costs more accurately based on previous fiscal years expenses.
- The core waiver fee reimbursement line item decreased \$30,000 to be more reflective of actual reimbursement requests that occurred during Fiscal Year 2023.

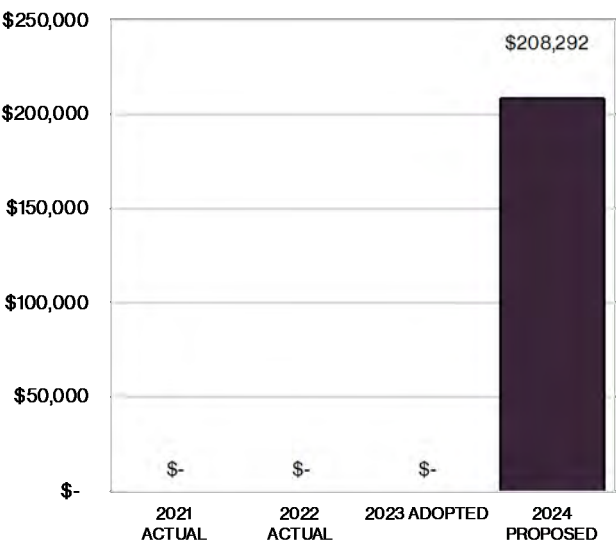
PLANNING & DEVELOPMENT

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Planning and Development Director	\$ 105,000	\$ 106,560	\$ 120,000	\$ 122,400	\$ 2,400
Assistant Director of Development	71,532	27,583	-	-	-
Planner I	69,941	104,234	110,240	166,738	56,498
Senior Planner	-	-	35,500	138,805	103,305
Office Manager	-	30,406	25,060	26,063	1,003
Planner II	219,902	251,834	258,323	198,142	(60,181)
Health Insurance	84,372	88,872	114,948	148,865	33,916
Social Security/Medicare	34,624	38,715	40,325	47,944	7,620
State Pension	65,757	73,484	80,396	95,572	15,176
Workers Compensation	16,650	17,170	14,707	16,796	2,089
Longevity Pay	-	390	780	1,560	780
Life Insurance	295	339	366	434	68
Subtotal	668,073	739,588	800,645	963,319	162,674
CONTRACTUAL SERVICES					
Professional Development	\$ 3,954	\$ 4,918	\$ 5,000	\$ 5,000	\$ -
Local Meeting Expense	-	90	500	500	-
Dues and Subscriptions	2,092	2,350	3,000	3,000	-
Professional Services	293	151	180,000	10,000	(170,000)
Licenses and Fees	939	1,377	2,800	2,800	-
Attorney Fees	6,530	6,526	7,200	7,200	-
Printing	1,179	271	-	-	-
Advertising	5,050	3,310	5,000	5,000	-
Grant Match	2,228	984	2,000	2,000	-
Telecommunications	551	546	600	600	-
Computer Software/Maintenance	3,299	11,381	12,500	13,250	750
Copier Expenses	1,916	2,060	2,220	2,220	-
Subtotal	28,031	33,964	220,820	51,570	(169,250)
PARTS AND SUPPLIES					
Office Supplies	\$ 4,398	\$ 1,973	\$ 3,000	\$ 3,000	\$ -
Memorials and Trophies	-	-	1,000	1,200	200
Small Equipment (under \$5,000)	4,193	(1,308)	2,700	22,700	20,000
Subtotal	8,592	665	6,700	26,900	20,200
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 104	\$ 627	\$ 700	\$ 1,000	\$ 300
Subtotal	104	627	700	1,000	300
MISCELLANEOUS					
Core Waiver Fee Reimbursement	\$ -	\$ 3,300	\$ 50,000	\$ 20,000	\$ (30,000)
Subtotal	-	3,300	50,000	20,000	(30,000)
TOTAL	\$ 704,799	\$ 778,144	\$ 1,078,865	\$ 1,062,789	\$ (16,076)

DOWNTOWN DEVELOPMENT AUTHORITY

Division 2011 Overview:

- The Cheyenne Downtown Development Authority (DDA), a municipal authority, identifies, plans, and executes ideas and initiatives that advocate for the enhancement of downtown Cheyenne as a center for commerce, a destination for visitors, and an asset for the Cheyenne community.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ -	\$ 208,292	0%
Total Expenditures	\$ -	\$ -	\$ -	\$ 208,292	

Significant Changes for 2024:

- The total Fiscal Year 2024 budget for the DDA Division is \$208,292, and is for payroll expenses only.
- The Downtown Development Authority (DDA) Division is new for Fiscal Year 2024. This division was created in Fiscal Year 2023 through Memorandum of Agreement (MOA) #7707 between the Governing Body of the City of Cheyenne and the DDA. As outlined in the MOA, the City’s Planning and Development Department has assumed all responsibilities previously carried out by former DDA staff, and the City will hire staff to provide necessary professional and administrative services required to assist the DDA Board in carrying out their goals moving forward.
- The payroll costs for this division will be paid for out of the allocation previously provided to the DDA through the City’s Community Support Division.

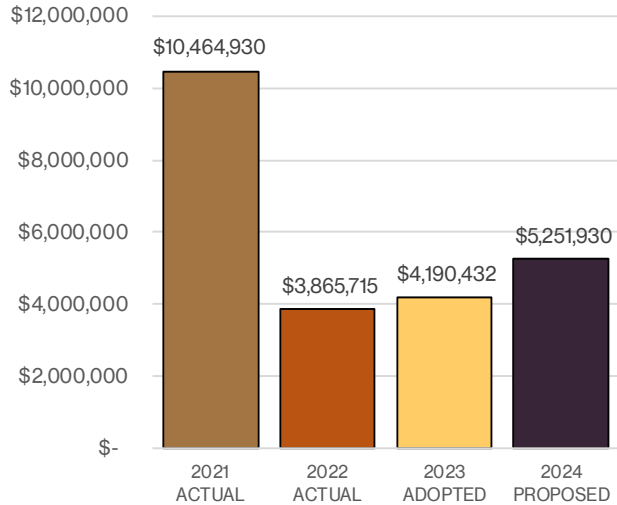
DOWNTOWN DEVELOPMENT AUTHORITY

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Administrator	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000
Marketing Manager	-	-	-	45,000	45,000
Health Insurance	-	-	-	39,513	39,513
Social Security/Medicare	-	-	-	10,328	10,328
State Pension	-	-	-	19,737	19,737
Workers Compensation	-	-	-	3,618	3,618
Life Insurance	-	-	-	96	96
Subtotal	-	-	-	208,292	208,292
TOTAL	\$ -	\$ -	\$ -	\$ 208,292	\$ 208,292

MISCELLANEOUS

Division 2111 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 49,136	\$ (8,845)	\$ 50,000	\$ 50,000	0%
Contractual Services	9,354,155	3,563,810	3,716,932	4,058,602	9%
Miscellaneous	1,061,639	310,750	423,500	1,143,328	170%
Total Expenditures	\$ 10,464,930	\$ 3,865,715	\$ 4,190,432	\$ 5,251,930	

Significant Changes for 2024:

- The overall Miscellaneous Division budget increased \$1,061,498 from Fiscal Year 2023 to Fiscal Year 2024.
- Dues and subscriptions expenses increased slightly by \$1,450 to pay for costs associated with grant software (previously paid out of the professional services budget), as well as to pay for an increase in the Wyoming Association of Municipalities dues.
- Attorney fees decreased \$50,000 as a result of lower contract attorney fees due to the hiring of the new full-time City Assistant Attorney.
- The postage and freight budget decreased \$3,000 due to the purchase of the postage machine instead of leasing one.
- Telecommunications expenses increased \$27,000, and light, fuel and power expenses increased \$200,000 to reflect actual costs more accurately based on previous fiscal years expenses.
- Payroll outsourcing expenses decreased \$26,000 as the result of implementing a PayCom software upgrade during Fiscal Year 2023 that saved the City money in annual fees.
- The loan and bond payment line item increased \$10,000, while interest expenses decreased slightly by \$2,280, as a result of the Refunding Revenue Bonds, Series 2021 Amortization Schedule.
- The Wyoming Association of Risk Management (WARM) Insurance Payments line item increased \$185,000 due to an estimated 18% increase for property and liability insurance during Fiscal Year 2024.
- Election expenses decreased \$29,000 as there will be no general or special elections during Fiscal Year 2024.

MISCELLANEOUS

Significant Changes for 2024 (continued):

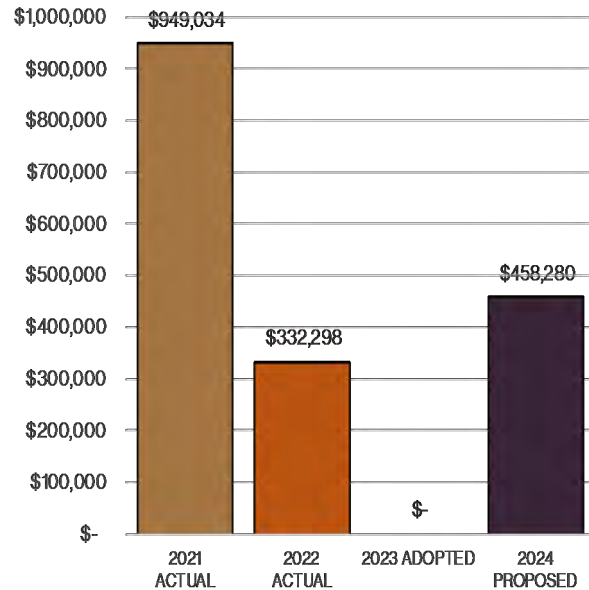
- Transfers to the Civic Center increased \$235,000 to pay a portion of a lighting project which includes emergency backup lighting and lighting for enhanced visual appearance. Switching to LED lighting will also provide significant energy savings as well. **ONE-TIME EXPENDITURE**
- The transfer to Ice and Events Center budget increased \$170,000 to pay for the purchase and installation of a new ammonia evaporative condenser at the Ice and Events Center building. **ONE-TIME EXPENDITURE**
- The transfer to Transit line item increased \$76,712 to pay for the grant match requirement to cover expenses associated with offering “no cost” fixed bus routes. The City has been fortunate, because of COVID federal funding received, to not have match requirements for this grant since 2020.
- The transfer to Transit line item also increased \$223,288 to cover match for the purchase of new transit buses. **ONE-TIME EXPENDITURE**
- The transfer to reserves budget increased \$43,828 to allow the Governing Body to fund priorities.

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Unemployment Compensation	\$ 49,136	\$ (8,845)	\$ 50,000	\$ 50,000	\$ -
Subtotal	49,136	(8,845)	50,000	50,000	-
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 52,036	\$ 52,036	\$ 52,100	\$ 53,550	\$ 1,450
Professional Services	163,082	138,714	194,000	193,500	(500)
Credit Card Charges	946	-	-	-	-
Attorney Fees	-	59,095	125,000	75,000	(50,000)
Postage and Freight	25,480	19,244	32,000	29,000	(3,000)
Telecommunications	171,841	234,453	138,000	165,000	27,000
Light, Fuel and Power	1,236,147	1,216,870	1,300,000	1,500,000	200,000
Payroll Outsourcing	170,525	185,838	210,000	184,000	(26,000)
Uncollectible Accounts	174,829	104,394	-	-	-
Loan and Bond Payment	6,405,000	560,000	600,000	610,000	10,000
Interest Expense	132,092	39,650	38,332	36,052	(2,280)
WARM Insurance Payments	822,179	953,516	1,027,500	1,212,500	185,000
Subtotal	9,354,155	3,563,810	3,716,932	4,058,602	341,670
MISCELLANEOUS					
Election Expense	\$ 28,099	\$ 49,340	\$ 29,000	\$ -	\$ (29,000)
General Discretionary	23,340	16,910	50,000	50,000	-
Transfer to Civic Center	895,000	120,000	120,000	355,000	235,000
Transfer to Ice and Events	-	80,000	80,000	250,000	170,000
Transfer to Other Funds	115,200	44,500	44,500	44,500	-
Transfer to Transit	-	-	100,000	400,000	300,000
Transfer to Reserves	-	-	-	43,828	43,828
Subtotal	1,061,639	310,750	423,500	1,143,328	719,828
TOTAL	\$ 10,464,930	\$ 3,865,715	\$ 4,190,432	\$ 5,251,930	\$ 1,061,498

SPECIAL PROJECTS

Division 2113 Overview:

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



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Capital	\$ 949,034	\$ 332,298	\$ -	\$ 458,280	0%
Total Expenditures	\$ 949,034	\$ 332,298	\$ -	\$ 458,280	

Significant Changes for 2024:

- The Special Projects Division budget increased \$458,280 from Fiscal Year 2023 to Fiscal Year 2024.
- The capital expenses line item increased \$128,000 to pay for new exhaust ventilation systems at Fire Stations #1, #2, and #6. **ONE-TIME EXPENDITURE**
- Parks and rec project expenses increased \$127,280 to repair parking lot and roadway surfaces at Lions Park in front of the Kiwanis Community House. **ONE-TIME EXPENDITURE**
- The vehicle and equipment replacement line item increased \$203,000 as the result of a one-time purchase of copier machines for all leases expiring during Fiscal Year 2023 and 2024. Purchasing these copiers will save funds on interest costs related to leasing. **ONE-TIME EXPENDITURE**

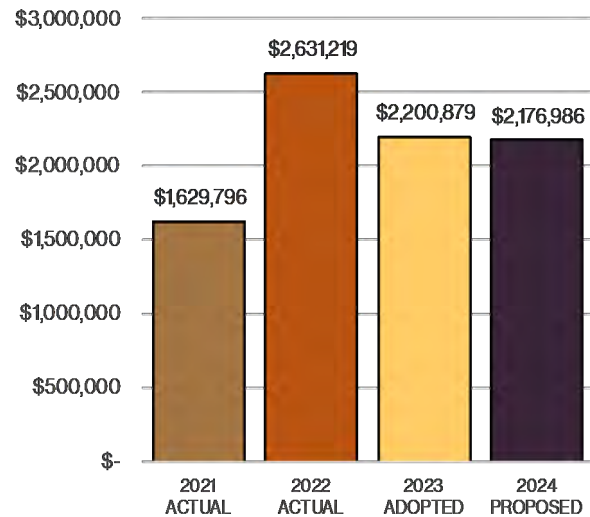
SPECIAL PROJECTS

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CAPITAL					
Capital Improvement Expenses	\$ 756,498	\$ 332,298	\$ -	\$ 128,000	\$ 128,000
Parks and Rec Projects	-	-	-	127,280	127,280
Graffiti Clean Up	4,694	-	-	-	-
Abandoned Building Fund	42,305	-	-	-	-
Vehicle and Equipment Replacement	-	-	-	203,000	203,000
Depot Plaza Splash Pad	145,537	-	-	-	-
Subtotal	949,034	332,298	-	458,280	458,280
TOTAL	\$ 949,034	\$ 332,298	\$ -	\$ 458,280	\$ 458,280

COMMUNITY SUPPORT

Divisions 2211, 2212, 2213 Overview:

- These Divisions account 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.



	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
LEADS	\$ 39,860	\$ 50,000	\$ 75,000	\$ 75,000	0%
Animal Control	292,500	66,667	-	-	0%
Emergency Management Agency	83,895	99,421	104,252	123,943	19%
City/County Health Department	779,042	955,573	1,000,000	1,160,000	16%
Comea	-	260,000	-	-	0%
County GIS Support	27,697	27,812	32,752	34,668	6%
Minimum Revenue Guarantee-Air	88,102	204,746	-	-	0%
Alcohol Receiving Center	-	115,000	136,875	136,875	0%
Symphony Youth Concerts	5,200	6,500	6,500	6,500	0%
Downtown Develop Authority	-	250,000	250,000	-	-100%
Laramie County Senior Service	25,000	50,000	50,000	100,000	100%
Animal Shelter	271,000	528,000	528,000	520,000	-2%
Safe Harbor	17,500	17,500	17,500	20,000	14%
Total Expenditures	\$ 1,629,796	\$ 2,631,219	\$ 2,200,879	\$ 2,176,986	

Significant Changes for 2024:

- The Community Support Division budget decreased by \$23,893 from Fiscal Year 2023 to Fiscal Year 2024.
- The Emergency Management Agency line item increased \$19,691 based on future small equipment expenses during Fiscal Year 2024, and specific line items overspent in Fiscal Year 2023.
- The City/County Health Department line item increased by \$160,000 for the purchase of software (\$100,000) and construction of a new entry way (\$60,000). **ONE-TIME EXPENDITURE**
- The Cheyenne and Laramie County Cooperative Geographic Information System (GIS) program budget slightly increased by \$1,916 as the result of an anticipated merit based raise for the shared Cooperative Coordinator position.
- The Downtown Development Authority (DDA) line item was decreased by \$250,000 as a result of the City taking over the professional and administrative services required for the DDA Board to accomplish their goals. These expenses will be paid out of the new DDA division located in the Planning and Development Department.

COMMUNITY SUPPORT

Significant Changes for 2024 (continued):

- The Laramie County Senior Service line item increased \$50,000 due to a 12% increase to staff wages in the nutrition program to be more competitive with peers in the same field of work in Laramie County.
- The Animal Shelter line item decreased \$8,000 as a result of the new service contract negotiated in Fiscal Year 2023.
- The Safe Harbor line item increased \$2,500 due to additional expenses conducting child forensic interviews.

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
Economic Development					
MISCELLANEOUS					
LEADS	\$ 39,860	\$ 50,000	\$ 75,000	\$ 75,000	\$ -
Subtotal	39,860	50,000	75,000	75,000	-
City-County Support					
MISCELLANEOUS					
Animal Control	\$ 292,500	\$ 66,667	\$ -	\$ -	\$ -
Emergency Management Agency	83,895	99,421	104,252	123,943	19,691
City/County Health Department	779,042	955,573	1,000,000	1,160,000	160,000
Comea	-	260,000	-	-	-
County GIS Support	27,697	27,812	32,752	34,668	1,916
Minimum Revenue Guarantee-Air	88,102	204,746	-	-	-
Subtotal	1,271,236	1,614,219	1,137,004	1,318,611	181,607
Community Services Support					
MISCELLANEOUS					
Alcohol Receiving Center	\$ -	\$ 115,000	\$ 136,875	\$ 136,875	\$ -
Symphony Youth Concerts	5,200	6,500	6,500	6,500	-
Downtown Development Authority	-	250,000	250,000	-	(250,000)
Laramie County Senior Service	25,000	50,000	50,000	100,000	50,000
Animal Shelter	271,000	528,000	528,000	520,000	(8,000)
Safe Harbor Child Center	17,500	17,500	17,500	20,000	2,500
Subtotal	318,700	967,000	988,875	783,375	(205,500)
TOTAL	\$ 1,629,796	\$ 2,631,219	\$ 2,200,879	\$ 2,176,986	\$ (23,893)

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SPECIAL REVENUE FUNDS



WEED AND PEST FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
INTERGOVERNMENTAL REVENUE					
Weed & Pest Subsidy	\$ 526,406	\$ 559,477	\$ 515,059	\$ 640,000	\$ 124,941
Special Equipment Subsidy	60,000	60,000	60,000	60,000	-
Subtotal	586,406	619,477	575,059	700,000	124,941
INTEREST					
Interest	\$ 812	\$ 1,603	\$ 800	\$ 10,000	\$ 9,200
Change in Fair Market Value	985	(4,875)	-	-	-
Subtotal	1,797	(3,272)	800	10,000	9,200
MISCELLANEOUS					
Property Sales	\$ -	\$ 7,099	\$ -	\$ -	\$ -
Miscellaneous	-	2,356	-	-	-
Subtotal	-	9,455	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 79,224	\$ -	\$ (79,224)
Subtotal	-	-	79,224	-	(79,224)
TOTAL REVENUE	\$ 588,203	\$ 625,660	\$ 655,083	\$ 710,000	\$ 54,917

WEED AND PEST FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
WEED & PEST					
PAYROLL					
Director of Weed & Pest	\$ 75,184	\$ 66,560	\$ 68,120	\$ 75,171	\$ 7,051
Office Manager	53,000	54,560	56,120	-	(56,120)
Weed and Pest Technician	-	-	-	49,920	49,920
Temporary/Part Time	-	4,331	85,000	45,000	(40,000)
Overtime	201	-	500	2,000	1,500
Health Insurance	27,163	29,489	55,224	18,965	(36,260)
Social Security/Medicare	9,569	9,226	15,559	12,721	(2,838)
State Pension	16,100	17,787	25,266	18,581	(6,686)
Workers Compensation	4,569	4,180	5,675	4,457	(1,218)
Longevity Pay	-	540	1,080	-	(1,080)
Life Insurance	83	85	138	90	(48)
Employee Appreciation Pay	-	7,403	-	-	-
Subtotal	185,867	194,161	312,683	226,904	(85,778)
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 474	\$ 1,000	\$ 2,000	\$ 1,000
Local Meeting Expense	-	370	500	1,000	500
Dues and Subscriptions	-	5	100	200	100
Professional Services	245,061	160,627	140,000	170,000	30,000
Printing	42	-	2,000	2,000	-
Advertising	-	279	500	500	-
Postage and Freight	1	175	2,500	5,000	2,500
Insurance	4,006	4,779	6,000	8,700	2,700
Telecommunications	1,917	2,895	2,000	2,900	900
Light, Fuel and Power	5,676	6,404	6,000	7,200	1,200
Maintenance	368	-	2,000	2,000	-
Subtotal	257,070	176,007	162,600	201,500	38,900
PARTS AND SUPPLIES					
Office Supplies	\$ 2,433	\$ 1,722	\$ 8,000	\$ 5,000	\$ (3,000)
Food and Medical Supplies	-	384	1,000	500	(500)
Maintenance Supplies	9,473	18,692	10,000	30,000	20,000
Clothing	-	-	-	1,200	1,200
Small Equipment (under \$5,000)	2,657	8,848	5,000	5,000	-
Subtotal	14,563	29,646	24,000	41,700	17,700
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -
Subtotal	-	-	45,000	45,000	-
INTRA CITY					
Cost Allocation	\$ 14,205	\$ 12,680	\$ 13,300	\$ 14,700	\$ 1,400
Fleet Fuel, Labor, and Parts Inventory	3,955	2,974	5,000	3,000	(2,000)
Subtotal	18,160	15,654	18,300	17,700	(600)
Total Division 1702	\$ 475,660	\$ 415,468	\$ 562,583	\$ 532,804	\$ (29,778)

WEED AND PEST FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
SPECIAL EQUIPMENT					
CONTRACTUAL SERVICES					
Professional Services	\$ 40,078	\$ 39,751	\$ 60,000	\$ 50,000	\$ (10,000)
Subtotal	40,078	39,751	60,000	50,000	(10,000)
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 88	\$ 17,890	\$ 30,000	\$ 10,000	\$ (20,000)
Subtotal	88	17,890	30,000	10,000	(20,000)
INTRA CITY					
Cost Allocation	\$ -	\$ -	\$ 2,500	\$ 1,700	\$ (800)
Subtotal	-	-	2,500	1,700	(800)
MISCELLANEOUS					
Transfer to Reserves	\$ -	\$ -	\$ -	\$ 115,496	\$ 115,496
Subtotal	-	-	-	115,496	115,496
Total Division 1703	\$ 40,166	\$ 57,641	\$ 92,500	\$ 177,196	\$ 84,696
TOTAL EXPENDITURES	\$ 515,826	\$ 473,109	\$ 655,083	\$ 710,000	\$ 54,918

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 185,867	\$ 194,161	\$ 312,683	\$ 226,904	-27%
Contractual Services	297,148	215,758	222,600	251,500	13%
Parts and Supplies	14,651	47,535	54,000	51,700	-4%
Capital	-	-	45,000	45,000	0%
Intra City	18,160	15,654	20,800	19,400	-7%
Miscellaneous	-	-	-	115,496	0%
Total Expenditures	\$ 515,826	\$ 473,109	\$ 655,083	\$ 710,000	

YOUTH ALTERNATIVES GRANT FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
INTERGOVERNMENTAL REVENUE					
County Subsidy	\$ 69,000	\$ 83,872	\$ 75,000	\$ 81,000	\$ 6,000
Subtotal	69,000	83,872	75,000	81,000	6,000
INTEREST					
Interest	\$ 1,108	\$ 1,520	\$ 1,500	\$ 10,000	\$ 8,500
Change in Fair Market Value	(1,136)	(4,911)	-	-	-
Subtotal	(28)	(3,391)	1,500	10,000	8,500
MISCELLANEOUS					
Miscellaneous Donations	\$ 24,044	\$ -	\$ -	\$ -	\$ -
Magic of Giving	17,285	11,090	12,000	15,000	3,000
Miscellaneous	244	3,550	100	100	-
Subtotal	41,573	14,640	12,100	15,100	3,000
GRANTS					
State Grants	\$ 50,026	\$ 46,764	\$ 58,272	\$ 58,272	\$ -
LCSD Grants	175,542	175,543	175,542	175,542	-
United Way	46,875	45,896	47,000	50,000	3,000
Miscellaneous Grants	17,723	16,723	20,067	22,650	2,583
Foster Grandparent Federal Grant	454,636	353,297	218,000	326,068	108,068
Federal Grants	-	-	318,375	186,000	(132,375)
Subtotal	744,803	638,222	837,256	818,532	(18,724)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 11,636	\$ 5,848	\$ (5,788)
Subtotal	-	-	11,636	5,848	(5,788)
TOTAL	\$ 855,348	\$ 733,343	\$ 937,492	\$ 930,480	\$ (7,012)

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
YOUTH ALTERNATIVES					
CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
Postage and Freight	4	-	50	50	-
Events and Activities	-	85	500	500	-
Maintenance	-	-	1,000	1,000	-
Computer Software/Maintenance	800	-	1,680	1,680	-
Subtotal	804	85	5,230	5,230	-
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 23	\$ 500	\$ 500	\$ -
Food and Medical Supplies	28	46	500	500	-
Subtotal	28	68	1,000	1,000	-
INTRA CITY					
Cost Allocation	\$ 413	\$ 319	\$ 800	\$ 800	\$ -
Fleet Fuel, Labor, and Parts Inventory	2,102	793	3,000	1,000	(2,000)
Subtotal	2,515	1,112	3,800	1,800	(2,000)
MISCELLANEOUS					
Transfer to Reserves	\$ -	\$ -	\$ 109,741	\$ 9,324	\$ (100,417)
Magic of Giving	11,763	9,631	20,000	20,000	-
Subtotal	11,763	9,631	129,741	29,324	(100,417)
Total Division 1221	\$ 15,109	\$ 10,896	\$ 139,771	\$ 37,354	\$ (102,417)

LCSD#1

PAYROLL					
Counselor III	\$ 42,250	\$ 46,913	\$ 45,120	\$ 47,000	\$ 1,880
Operations Specialist	20,460	32,167	35,000	40,280	5,280
Temporary/Part Time	13,879	13,280	20,800	33,976	13,176
Overtime	-	45	-	-	-
Health Insurance	9,625	7,451	9,820	26,634	16,814
Social Security/Medicare	5,784	6,988	7,605	9,274	1,669
State Pension	8,855	10,019	11,714	12,760	1,047
Workers Compensation	2,787	3,065	2,774	3,249	475
Life Insurance	74	80	90	96	6
Subtotal	103,714	120,007	132,922	173,269	40,347
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
Professional Services	-	4,683	4,000	5,400	1,400
Postage and Freight	1	4	100	100	-
Events and Activities	-	-	1,000	1,000	-
Copier Expenses	-	13	15	50	35
Subtotal	1	4,699	6,615	8,050	1,435

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
LCSD#1 (continued)					
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 396	\$ 500	\$ 500	\$ -
Food and Medical Supplies	-	-	200	200	-
Subtotal	-	396	700	700	-
INTRA CITY					
Cost Allocation	\$ 2,952	\$ 3,526	\$ 3,900	\$ 5,200	\$ 1,300
Fleet Fuel, Labor, and Parts Inventory	44	-	-	-	-
Subtotal	2,996	3,526	3,900	5,200	1,300
Total Division 1223	\$ 106,711	\$ 128,628	\$ 144,137	\$ 187,219	\$ 43,082
LARAMIE CO. JUVENILE SERVICES					
PAYROLL					
Counselor III	\$ 44,683	\$ 46,243	\$ 47,803	\$ 51,365	\$ 3,562
Health Insurance	25,650	25,652	25,686	26,140	455
Social Security/Medicare	3,141	3,288	3,430	3,699	269
State Pension	6,309	6,818	7,103	7,624	521
Workers Compensation	1,472	1,435	1,251	1,296	45
Longevity	-	390	780	780	-
Life Insurance	48	48	48	48	-
Subtotal	81,303	83,874	86,101	90,952	4,851
INTRA CITY					
Cost Allocation	\$ 2,308	\$ 2,366	\$ 2,500	\$ 2,600	\$ 100
Subtotal	2,308	2,366	2,500	2,600	100
Total Division 1227	\$ 83,611	\$ 86,240	\$ 88,601	\$ 93,552	\$ 4,951
PREVENTION					
PAYROLL					
Temporary/Part Time	\$ 22,181	\$ 22,775	\$ 25,800	\$ 25,800	\$ -
Social Security	1,697	1,742	1,974	1,974	-
Workers Compensation	799	737	720	691	(28)
Subtotal	24,676	25,254	28,494	28,465	(28)

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PREVENTION (continued)					
CONTRACTUAL SERVICES					
Postage and Freight	\$ 14	\$ 17	\$ 100	\$ 125	\$ 25
Subtotal	14	17	100	125	25
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 69	\$ 477	\$ 610	\$ 133
Subtotal	-	69	477	610	133
INTRA CITY					
Cost Allocation	\$ 729	\$ 713	\$ 800	\$ 800	\$ -
Subtotal	729	713	800	800	-
MISCELLANEOUS					
Small Grant Assistance	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Subtotal	1,000	-	-	-	-
Total Division 1228	\$ 26,419	\$ 26,053	\$ 29,871	\$ 30,000	\$ 130

21ST CENTURY COHORT 11

PAYROLL					
Operations Manager	\$ -	\$ -	\$ -	\$ -	\$ -
Prevention Coordinator	15,534	-	-	-	-
Site Manager	26,519	-	-	-	-
Temporary/Part Time	10,231	-	-	-	-
Health Insurance	3,844	-	-	-	-
Social Security/Medicare	3,971	-	-	-	-
State Pension	5,938	-	-	-	-
Workers Compensation	1,425	-	-	-	-
Life Insurance	47	-	-	-	-
Subtotal	67,511	-	-	-	-
CONTRACTUAL SERVICES					
Professional Development	\$ 885	\$ -	\$ -	\$ -	\$ -
Professional Services	(117)	-	-	-	-
Events and Activities	5,940	-	-	-	-
Telecommunications	560	-	-	-	-
Computer Software/Maintenance	6,077	-	-	-	-
Subtotal	13,344	-	-	-	-
PARTS AND SUPPLIES					
Office Supplies	\$ 2,420	\$ -	\$ -	\$ -	\$ -
Food and Medical Supplies	122	-	-	-	-
Clothing	697	-	-	-	-
Small Equipment (under \$5,000)	9,749	-	-	-	-
Subtotal	12,987	-	-	-	-

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
21ST CENTURY COHORT 11 (cont'd)					
INTRA CITY					
Cost Allocation	\$ 2,681	\$ -	\$ -	\$ -	\$ -
Subtotal	2,681	-	-	-	-
Total Division 1229	\$ 96,523	\$ -	\$ -	\$ -	\$ -

21ST CENTURY COHORT 12

PAYROLL					
Prevention Coordinator	\$ 25,891	\$ 35,985	\$ 44,545	\$ 46,695	\$ 2,150
Site Manager	40,576	48,764	38,480	42,450	3,970
Prevention Services Clinical Supervisor	-	4,359	-	-	-
Temporary/Part Time	16,376	27,293	40,000	37,000	(3,000)
Health Insurance	6,327	3,089	1,007	18,965	17,958
Social Security/Medicare	6,289	8,916	9,408	9,496	88
State Pension	9,385	13,079	12,138	13,033	895
Workers Compensation	2,827	3,944	3,431	3,327	(104)
Life Insurance	77	93	90	84	(6)
Subtotal	107,747	145,522	149,099	171,050	21,951

CONTRACTUAL SERVICES

Professional Development	\$ 774	\$ 1,765	\$ 1,000	\$ 1,500	\$ 500
Professional Services	(117)	-	-	-	-
Background Checks	64	317	200	325	125
Events and Activities	1,034	5,238	1,500	4,875	3,375
Telecommunications	1,107	1,593	1,620	1,600	(20)
Computer Software/Maintenance	300	2,100	2,000	2,275	275
Copier Expenses	-	2	10	25	15
Subtotal	3,161	11,014	6,330	10,600	4,270

PARTS AND SUPPLIES

Office Supplies	\$ 813	\$ 370	\$ 1,259	\$ 1,804	\$ 545
Food and Medical Supplies	214	45	150	1,000	850
Subtotal	1,027	415	1,409	2,804	1,395

INTRA CITY

Cost Allocation	\$ 3,146	\$ -	\$ 4,500	\$ -	\$ (4,500)
Fleet Fuel, Labor, and Parts Inventory	-	1,690	2,000	1,500	(500)
Subtotal	3,146	1,690	6,500	1,500	(5,000)

Total Division 1242	\$ 115,081	\$ 158,641	\$ 163,338	\$ 185,954	\$ 22,616
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YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2021	2022	2023	2024	\$ Change
	Actuals	Actuals	Adopted Budget	Proposed Budget	from 2023 to 2024
FOSTER GRANDPARENT					
PAYROLL					
Assistant Program Coordinator	\$ 27,744	\$ 32,120	\$ 41,565	\$ 43,228	\$ 1,663
Program Coordinator	57,858	58,097	55,620	57,845	2,225
Health Insurance	33,659	20,819	18,680	19,006	325
Social Security/Medicare	6,206	6,724	7,278	7,577	299
State Pension	12,087	13,101	14,208	14,777	568
Workers Compensation	3,015	2,933	2,654	2,655	0
Mileage Allowance	862	617	1,215	1,226	11
Life Insurance	75	78	96	96	-
Subtotal	141,506	134,490	141,317	146,409	5,092
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 3,900	\$ 5,300	\$ 1,400
Dues and Subscriptions	300	550	850	775	(75)
Professional Services	(50)	-	-	-	-
Background Checks	1,516	176	1,225	1,260	35
Physical Examinations	4,022	280	4,200	5,040	840
Printing	605	135	1,000	2,150	1,150
Postage and Freight	585	108	700	1,800	1,100
Insurance	213	466	265	265	-
Events and Activities	158	451	1,000	3,000	2,000
Telecommunications	4,657	10,205	4,800	4,332	(468)
Computer Software/Maintenance	280	480	480	480	-
Copier Expenses	-	23	10	100	90
Subtotal	12,285	12,874	18,430	24,502	6,072
MISCELLANEOUS					
Volunteer Travel	\$ 5,756	\$ 9,808	\$ 35,418	\$ 47,300	\$ 11,882
Volunteer Stipends	107,481	72,542	153,468	150,336	(3,132)
Volunteer Recruitment	-	2,800	3,500	5,000	1,500
Subtotal	113,236	85,150	192,386	202,636	10,250
PARTS AND SUPPLIES					
Office Supplies	\$ 2,202	\$ 716	\$ 2,990	\$ 3,382	\$ 392
Food and Medical Supplies	12,304	612	3,528	4,710	1,182
Clothing	1,466	706	3,675	4,500	825
Memorials and Trophies	1,902	1,813	6,125	9,261	3,136
Small Equipment (under \$5,000)	7,570	1,786	3,024	-	(3,024)
Subtotal	25,444	5,633	19,342	21,853	2,511
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ -	\$ 628	\$ 300	\$ 1,000	\$ 700
Subtotal	-	628	300	1,000	700
Total Division 1243	\$ 292,472	\$ 238,775	\$ 371,775	\$ 396,400	\$ 24,625
TOTAL	\$ 735,926	\$ 649,233	\$ 937,492	\$ 930,480	\$ (7,013)

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 526,457	\$ 509,147	\$ 537,932	\$ 610,146	13%
Contractual Services	29,610	28,689	36,705	48,507	32%
Parts and Supplies	39,485	6,581	22,928	26,967	18%
Intra City	14,374	10,035	17,800	12,900	-28%
Miscellaneous	126,000	94,781	322,127	231,960	-28%
Total Expenditures	\$ 735,926	\$ 649,233	\$ 937,492	\$ 930,480	

RECREATION FUND

REVENUES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CHARGES FOR SERVICES					
Recreation-Scholarship Donations	\$ 625	\$ -	\$ -	\$ -	\$ -
Recreation-Basketball Adult	6,175	5,640	5,700	8,300	2,600
Recreation-Volleyball Adult	21,600	30,220	31,500	34,600	3,100
Recreation-Basketball	29,566	48,105	54,000	51,025	(2,975)
Recreation-Volleyball	4,075	9,455	9,600	11,700	2,100
Recreation-Softball Revenue	124,817	129,191	127,500	137,000	9,500
Recreation-Batting Cages	4,240	2,491	5,000	5,000	-
Recreation-Player Fees	90,308	104,458	85,000	90,000	5,000
Recreation-Tour de Prairie	1,370	725	-	500	500
Recreation-Child Care - Latchkey	643,771	380,415	355,320	395,000	39,680
Recreation-Other Youth Programs	6,579	5,983	6,600	7,000	400
Recreation-Other Rec Programs	29,001	21,809	39,200	22,000	(17,200)
Recreation-Youth Tackle Football	39,654	29,303	34,000	33,000	(1,000)
Recreation-Gymnastics	164,609	272,684	210,000	300,000	90,000
Superday-Sponsors	39,085	40,300	40,000	40,000	-
Superday-Fun 5K Walk/Registrations	1,104	573	2,000	2,000	-
Superday-Tour Registrations	800	600	1,500	1,500	-
Superday-Vendors	11,200	16,113	11,000	15,000	4,000
Superday-Food Vendors	3,623	4,577	3,500	3,500	-
Superday-Chalk Art Festival	180	60	200	200	-
Superday-Kidzone	13,443	13,353	12,000	12,000	-
Botanic Gardens-Gift Shop	43,080	82,459	35,000	52,500	17,500
Botanic Gardens-Classes/Programs	5,344	3,160	5,000	5,000	-
Superday-Parking	-	10	-	-	-
Superday-Volleyball Tournament	550	265	-	-	-
Recreation-Summer Rec Camp	22,596	335,555	329,745	347,000	17,255
Aquatics-Credit Card Fees	2,303	6,058	2,000	-	(2,000)
Aquatics-Party Rentals	8,376	23,235	10,000	15,000	5,000
Aquatics-Aqua Ex	260	518	1,000	1,000	-
Aquatics-Training and Supplies	4,171	776	5,000	2,000	(3,000)
Aquatics-Merchandise	4,680	8,013	5,000	6,000	1,000
Concessions	43,762	73,719	75,000	75,000	-
Recreation-Birthday Parties	11,784	21,972	23,550	16,000	(7,550)
Aquatics-Inflatables	-	1,026	-	1,500	1,500
Botanic Gardens Rental Revenue	39,173	61,953	35,000	45,000	10,000
Aquatics-Rentals	(262)	628	-	-	-
Botanic Gardens-Advertising Fees	(500)	-	-	-	-
Depot Plaza-Advertising Fees	3,000	29,333	3,000	5,000	2,000
Aquatics-Events and Activities	100	1,863	5,000	2,000	(3,000)
Miscellaneous Donations	40,863	1,250	45,000	-	(45,000)
Subtotal	1,465,101	1,767,843	1,612,915	1,742,325	129,410
INTEREST					
Interest	\$ 798	\$ 2,473	\$ 500	\$ 30,000	\$ 29,500
Change in Fair Market Value	1,181	(9,431)	-	-	-
Subtotal	1,979	(6,958)	500	30,000	29,500

RECREATION FUND

REVENUES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2022 to 2023
MISCELLANEOUS					
Programs and Facilities-Photo Contest	\$ 916	\$ 1,085	\$ 1,000	\$ 1,000	\$ -
Recreation - Child Care Vending	892	1,962	2,000	3,000	1,000
Botanic Gardens-Misc. Donations	4,938	8,765	2,500	3,000	500
Property Sales	-	7	-	-	-
Depot Plaza-Special Events	21,332	55,776	30,000	60,000	30,000
Miscellaneous	(133)	-	-	-	-
Subtotal	27,946	67,596	35,500	67,000	31,500
INTRACITY					
Transfers from Other Funds	\$ -	\$ 427,399	\$ -	\$ -	\$ -
Transfers from General Fund	35,200	44,500	44,500	44,500	-
Subtotal	35,200	471,899	44,500	44,500	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 24,915	\$ 215,873	\$ 190,958
Subtotal	-	-	24,915	215,873	190,958
TOTAL	\$ 1,530,226	\$ 2,300,379	\$ 1,718,330	\$ 2,099,698	\$ 381,368

RECREATION FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PROGRAMS & FACILITIES					
CONTRACTUAL SERVICES					
Postage and Freight	\$ 11	\$ 2	\$ 100	\$ 100	\$ -
Events and Activities	22	917	1,000	1,000	-
Subtotal	33	919	1,100	1,100	-
INTRA CITY					
Cost Allocation	\$ 2	\$ 25	\$ 30	\$ 30	\$ -
Subtotal	2	25	30	30	-
Total Division 1712	\$ 35	\$ 944	\$ 1,130	\$ 1,130	\$ -
AQUATICS					
CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ -	\$ -	\$ 740	\$ 740
Credit Card Charges	3,580	6,275	4,000	1,000	(3,000)
Advertising	105	96	200	10,000	9,800
Events and Activities	472	917	2,000	1,300	(700)
Subtotal	4,158	7,288	6,200	13,040	6,840
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ -	\$ -	\$ -	\$ 380	\$ 380
Maintenance Supplies	-	43	-	-	-
Aqua Ex Equipment and Supplies	1,607	2,057	1,500	3,450	1,950
Aquatic Training and Supplies	2,392	6,305	6,000	6,708	708
Clothing	-	-	-	500	500
Subtotal	3,999	8,405	7,500	11,038	3,538
COST OF GOODS SOLD					
Merchandise Expense	\$ 5,150	\$ 2,517	\$ 3,000	\$ 5,800	\$ 2,800
Subtotal	5,150	2,517	3,000	5,800	2,800
INTRA CITY					
Cost Allocation	\$ 373	\$ 489	\$ 300	\$ 800	\$ 500
Subtotal	373	489	300	800	500
Total Division 1721	\$ 13,680	\$ 18,699	\$ 17,000	\$ 30,678	\$ 13,678
PLAYER'S FEES					
CONTRACTUAL SERVICES					
Professional Services	\$ 96,000	\$ -	\$ 5,000	\$ 5,000	\$ -
Postage and Freight	34	-	-	-	-
Maintenance	10,577	28,514	35,000	30,000	(5,000)
Uncollectible Accounts	-	809	-	-	-
Subtotal	106,611	29,323	40,000	35,000	(5,000)
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 38,730	\$ 35,067	\$ 30,000	\$ 40,000	\$ 10,000
Subtotal	38,730	35,067	30,000	40,000	10,000
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
Subtotal	-	-	5,000	5,000	-

RECREATION FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PLAYER'S FEES (cont'd)					
INTRA CITY					
Cost Allocation	\$ 4,101	\$ 1,851	\$ 2,100	\$ 2,300	\$ 200
Subtotal	4,101	1,851	2,100	2,300	200
Total Division 1722	\$ 149,441	\$ 66,241	\$ 77,100	\$ 82,300	\$ 5,200

YOUTH TACKLE FOOTBALL

PAYROLL					
Miscellaneous Supervisor	\$ 708	\$ 1,106	\$ 1,700	\$ 1,700	\$ -
Social Security/Medicare	54	85	130	130	-
Workers Compensation	22	38	47	46	(2)
Subtotal	784	1,228	1,877	1,876	(2)

CONTRACTUAL SERVICES

Professional Services	\$ 5,815	\$ 4,750	\$ 7,500	\$ 8,500	\$ 1,000
Advertising	-	526	1,000	900	(100)
Subtotal	5,815	5,276	8,500	9,400	900

PARTS AND SUPPLIES

Office Supplies	\$ -	\$ -	\$ 250	\$ 250	\$ -
Food and Medical Supplies	-	-	500	500	-
Maintenance Supplies	-	-	2,500	2,500	-
Recreation Supplies	-	2,129	4,500	4,500	-
Clothing	-	1,044	1,500	1,500	-
Memorials and Trophies	770	746	2,000	2,000	-
Subtotal	770	3,919	11,250	11,250	-

CAPITAL

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

INTRA CITY

Cost Allocation	\$ 430	\$ 294	\$ 900	\$ 900	\$ -
Subtotal	430	294	900	900	-

Total Division 1723

\$ 15,691	\$ 10,717	\$ 34,527	\$ 31,426	\$ (3,102)
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DEPOT PLAZA EVENTS

CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ 575	\$ -	\$ -	\$ -
Advertising	-	324	10,000	10,000	-
Events and Activities	29,120	115,776	100,000	150,000	50,000
Depot Maintenance	-	29	-	-	-
Uncollectible Accounts	-	215	-	-	-
Subtotal	29,120	116,919	110,000	160,000	50,000

PARTS AND SUPPLIES

Food and Medical Supplies	\$ -	\$ 616	\$ -	\$ 1,000	\$ 1,000
Subtotal	-	616	-	1,000	1,000

RECREATION FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
DEPOT PLAZA EVENTS (cont'd)					
INTRA CITY					
Cost Allocation	\$ 820	\$ 3,373	\$ 2,100	\$ 4,500	\$ 2,400
Subtotal	820	3,373	2,100	4,500	2,400
Total Division 1729	\$ 29,940	\$ 120,908	\$ 112,100	\$ 165,500	\$ 53,400

RECREATION

PAYROLL					
Recreation Sports Programmer	\$ 13,618	\$ 14,067	\$ 14,529	\$ 16,713	\$ 2,184
Gymnastics Specialist	41,043	-	-	-	-
Miscellaneous Supervisor	522	2,595	2,500	30,000	27,500
Part-Time Sports Assistant	40,396	-	-	-	-
Basketball Supervisor	7,790	4,587	4,200	7,000	2,800
Volleyball Supervisor	2,133	5,021	6,700	9,500	2,800
Neighborhood Facility Supervisor	40	-	-	-	-
Birthday Party Staff	5,017	7,615	7,200	10,200	3,000
Overtime	722	-	-	-	-
Health Insurance	17,491	2,749	2,756	2,853	98
Social Security/Medicare	8,833	2,464	2,565	5,553	2,988
State Pension	8,100	2,057	2,124	2,557	433
Workers Compensation	4,191	1,041	935	1,945	1,010
Longevity	-	-	-	780	780
Life Insurance	57	12	12	12	-
Unemployment Compensation	1,501	-	-	-	-
Employee Appreciation Pay	-	17,208	-	-	-
Subtotal	151,452	59,415	43,521	87,115	43,594

CONTRACTUAL SERVICES

Professional Development	\$ -	\$ 90	\$ 1,000	\$ 800	\$ (200)
Professional Services	32,275	41,074	70,000	52,000	(18,000)
Licenses and Fees	225	-	-	-	-
Credit Card Charges	20,707	12,616	8,000	1,000	(7,000)
Advertising	1,083	220	4,000	4,000	-
Postage and Freight	224	-	300	300	-
Events and Activities	1,685	-	2,500	2,500	-
Telecommunications	210	-	1,000	500	(500)
Rental	3,660	-	100	100	-
Maintenance	-	-	2,000	17,000	15,000
Computer Software/Maintenance	-	-	-	10,000	10,000
Subtotal	60,069	54,000	88,900	88,200	(700)

PARTS AND SUPPLIES

Office Supplies	\$ -	\$ 6	\$ 800	\$ 2,800	\$ 2,000
Food and Medical Supplies	222	28	500	500	-
Maintenance Supplies	161	-	2,500	2,500	-
Recreation Supplies	9,409	16,708	20,000	22,000	2,000
Clothing	980	947	1,500	1,500	-
Supplies - Outdoor Recreation Program	-	2,146	3,000	5,000	2,000
Memorials and Trophies	1,459	4,221	4,500	5,000	500
Subtotal	12,231	24,056	32,800	39,300	6,500

CAPITAL

Equipment (over \$5,000)	\$ -	\$ 6,770	\$ -	\$ -	\$ -
Subtotal	-	6,770	-	-	-

RECREATION FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
RECREATION (cont'd)					
INTRA CITY					
Cost Allocation	\$ 5,933	\$ 4,623	\$ 4,700	\$ 6,100	\$ 1,400
Subtotal	5,933	4,623	4,700	6,100	1,400
MISCELLANEOUS					
Transfer to Other Funds	\$ (9)	\$ -	\$ -	\$ -	\$ -
Subtotal	(9)	-	-	-	-
Total Division 1730	\$ 229,676	\$ 148,865	\$ 169,921	\$ 220,715	\$ 50,794
CHILD CARE PROGRAMS					
PAYROLL					
Recreation Programmer I	\$ 50,864	\$ 60,605	\$ 61,092	\$ 63,536	\$ 2,444
Child Care Specialist	72,577	83,044	86,279	89,730	3,451
Temporary/Part Time	-	804	-	-	-
Playground Staff	132,123	171,291	280,000	369,530	89,530
Overtime	318	1,362	19,000	19,000	-
Health Insurance	15,895	9,705	9,744	36,047	26,303
Social Security/Medicare	21,974	24,246	34,277	41,228	6,951
State Pension	19,406	21,258	24,718	25,466	748
Workers Compensation	10,396	11,930	12,501	14,443	1,942
Longevity	-	900	2,700	1,920	(780)
Life Insurance	125	132	132	138	6
Unemployment Compensation	64	539	-	-	-
Subtotal	323,741	385,817	530,444	661,038	130,594
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 126	\$ 2,500	\$ 2,500	\$ -
Professional Services	-	143	1,500	1,500	-
Licenses and Fees	150	382	1,500	1,500	-
Credit Card Charges	8,403	17,237	9,000	1,000	(8,000)
Advertising	-	-	500	500	-
Postage and Freight	2	-	200	200	-
Non Insured Loss	-	1,111	-	-	-
Events and Activities	17,790	24,759	40,000	47,000	7,000
Telecommunications	99	-	100	100	-
Rental	2,039	27,404	35,000	35,000	-
Maintenance	-	1,044	1,500	4,500	3,000
Uncollectible Accounts	-	1,473	-	-	-
Subtotal	28,482	73,679	91,800	93,800	2,000
PARTS AND SUPPLIES					
Office Supplies	\$ 326	\$ 922	\$ 750	\$ 750	\$ -
Food and Medical Supplies	11,888	16,124	24,000	32,000	8,000
Maintenance Supplies	138	28	700	700	-
Recreation Supplies	2,005	3,656	10,500	10,500	-
Clothing	2,689	4,190	5,000	5,000	-
Subtotal	17,045	24,919	40,950	48,950	8,000

RECREATION FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CHILD CARE PROGRAMS (cont'd)					
COST OF GOOD SOLD					
Vending Machine Expense	\$ 886	\$ 1,085	\$ 2,000	\$ 2,000	\$ -
Subtotal	886	1,085	2,000	2,000	-
INTRA CITY					
Cost Allocation	\$ 11,936	\$ 14,603	\$ 19,500	\$ 23,800	\$ 4,300
Fleet Fuel, Labor, and Parts Inventory	18,885	30,788	27,000	34,000	7,000
Subtotal	30,821	45,391	46,500	57,800	11,300
Total Division 1731	\$ 400,976	\$ 530,890	\$ 711,694	\$ 863,588	\$ 151,894

GYMNASTICS

PAYROLL

Gymnastics Specialist	\$ -	\$ 45,124	\$ 49,337	\$ 51,312	\$ 1,975
Miscellaneous Supervisor	-	2,291	19,656	30,000	10,344
Gymnastics Staff	-	68,498	81,000	136,000	55,000
Overtime	-	339	-	1,000	1,000
Health Insurance	-	20,197	20,223	20,595	373
Social Security/Medicare	-	8,878	11,329	16,553	5,225
State Pension	-	6,704	7,327	7,762	435
Workers Compensation	-	4,050	4,132	5,799	1,667
Longevity	-	390	780	780	-
Life Insurance	-	48	48	48	-
Unemployment Compensation	-	379	-	-	-
Subtotal	-	156,898	193,831	269,850	76,019

CONTRACTUAL SERVICES

Credit Card Charges	\$ -	\$ 8,284	\$ 6,000	\$ 1,000	\$ (5,000)
Events and Activities	-	773	7,000	7,000	-
Subtotal	-	9,057	13,000	8,000	(5,000)

INTRA CITY

Cost Allocation	\$ -	\$ 4,054	\$ 5,800	\$ 7,900	\$ 2,100
Subtotal	-	4,054	5,800	7,900	2,100
Total Division 1734	\$ -	\$ 170,008	\$ 212,631	\$ 285,750	\$ 73,119

RECREATION FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
SOFTBALL/BATTING CAGES					
PAYROLL					
Temporary/Part Time	\$ -	\$ 44	\$ -	\$ -	\$ -
Softball Staff	5,063	6,520	12,000	15,000	3,000
Batting Cage Staff	7,742	5,690	7,000	7,000	-
Social Security	951	849	1,454	1,683	230
Workers Compensation	380	385	530	590	60
Employee Appreciation Pay	-	1,345	-	-	-
Subtotal	14,136	14,831	20,984	24,273	3,289
CONTRACTUAL SERVICES					
Professional Services	\$ 95,977	\$ 38,679	\$ 75,000	\$ 72,600	\$ (2,400)
Advertising	-	-	-	1,000	1,000
Postage and Freight	5	-	100	100	-
Events and Activities	96	-	500	2,900	2,400
Maintenance	-	150	1,000	1,000	-
Uncollectible Accounts	-	72	-	-	-
Subtotal	96,078	38,901	76,600	77,600	1,000
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 104	\$ -	\$ -	\$ -
Food and Medical Supplies	10	-	150	150	-
Maintenance Supplies	270	405	1,000	1,000	-
Recreation Supplies	17,608	15,411	20,000	24,000	4,000
Clothing	-	-	150	500	350
Memorials and Trophies	6,096	5,961	9,900	11,000	1,100
Subtotal	23,983	21,882	31,200	36,650	5,450
INTRA CITY					
Cost Allocation	\$ 4,084	\$ 2,181	\$ 3,600	\$ 3,900	\$ 300
Subtotal	4,084	2,181	3,600	3,900	300
Total Division 1735	\$ 138,281	\$ 77,795	\$ 132,384	\$ 142,423	\$ 10,039

SUPERDAY

CONTRACTUAL SERVICES					
Professional Services	\$ 7,353	\$ 3,644	\$ 7,000	\$ 7,000	\$ -
Credit Card Charges	191	546	200	500	300
Printing	4,701	5,694	4,000	5,000	1,000
Advertising	1,727	3,732	2,000	3,500	1,500
Postage and Freight	52	-	60	-	(60)
Events and Activities	29,142	32,605	34,000	34,000	-
Rental	10,252	11,786	12,000	12,000	-
Subtotal	53,418	58,007	59,260	62,000	2,740

RECREATION FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
SUPERDAY (cont'd)					
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ 1,040	\$ 1,473	\$ 1,500	\$ 1,500	\$ -
Maintenance Supplies	711	675	1,000	1,000	-
Recreation Supplies	5,446	5,569	5,700	6,000	300
Clothing	3,496	2,320	3,000	3,000	-
Memorials and Trophies	69	202	500	500	-
Subtotal	10,761	10,238	11,700	12,000	300
INTRA CITY					
Cost Allocation	\$ 1,810	\$ 1,975	\$ 2,000	\$ 2,100	\$ 100
Subtotal	1,810	1,975	2,000	2,100	100
Total Division 1736	\$ 65,989	\$ 70,220	\$ 72,960	\$ 76,100	\$ 3,140

CONCESSIONS

PAYROLL					
Concessions Staff	\$ 21,989	\$ 28,796	\$ 30,000	\$ 35,000	\$ 5,000
Overtime	125	-	500	500	-
Social Security	1,688	2,084	2,333	2,716	383
State Pension	-	-	-	73	73
Workers Compensation	964	1,103	851	951	100
Employee Appreciation Pay	-	1,152	-	-	-
Subtotal	24,766	33,136	33,684	39,240	5,556

CONTRACTUAL SERVICES

Dues and Subscriptions	\$ -	\$ 36	\$ -	\$ 250	\$ 250
Professional Services	544	-	1,000	1,000	-
Licenses and Fees	625	1,345	650	1,500	850
Credit Card Charges	1,206	1,802	1,300	1,000	(300)
Postage and Freight	1	-	-	-	-
Telecommunications	579	1,031	600	1,000	400
Maintenance	-	-	1,000	1,000	-
Computer Software/Maintenance	100	220	200	250	50
Subtotal	3,055	4,433	4,750	6,000	1,250

PARTS AND SUPPLIES

Office Supplies	\$ 201	\$ 9	\$ 200	\$ 200	\$ -
Medical Supplies	8	-	150	150	-
Maintenance Supplies	993	451	2,500	1,000	(1,500)
Small Equipment (under \$5,000)	438	-	600	500	(100)
Subtotal	1,641	460	3,450	1,850	(1,600)

RECREATION FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CONCESSIONS (cont'd)					
CAPITAL					
Equipment (over \$5,000)	\$ 10,280	\$ -	\$ -	\$ -	\$ -
Subtotal	10,280	-	-	-	-
COST OF GOODS SOLD					
Concessions Inventory Expense	\$ 28,620	\$ 42,944	\$ 30,000	\$ 45,000	\$ 15,000
Subtotal	28,620	42,944	30,000	45,000	15,000
INTRA CITY					
Cost Allocation	\$ 1,630	\$ 2,440	\$ 2,000	\$ 2,600	\$ 600
Subtotal	1,630	2,440	2,000	2,600	600
Total Division 1737	\$ 69,992	\$ 83,413	\$ 73,884	\$ 94,690	\$ 20,806
BOTANIC GARDENS					
PAYROLL					
Temporary/Part Time	\$ 12,532	\$ 20,160	\$ -	\$ -	\$ -
Social Security	959	1,542	-	-	-
Workers Compensation	506	683	-	-	-
Employee Appreciation Pay	-	3,555	-	-	-
Subtotal	13,997	25,940	-	-	-
CONTRACTUAL SERVICES					
Credit Card Charges	\$ 2,757	\$ 3,072	\$ 3,500	\$ 3,500	\$ -
Events and Programming	(51)	6,924	9,000	9,000	-
Rental	416	1,496	1,500	-	(1,500)
Uncollectible Accounts	-	43	-	-	-
Subtotal	3,122	11,535	14,000	12,500	(1,500)
PARTS AND SUPPLIES					
Garden Supplies	\$ 10,512	\$ 10,686	\$ 15,000	\$ 15,000	\$ -
Botanic Gardens Grab and Go	370	1,745	10,000	10,000	-
Subtotal	10,882	12,431	25,000	25,000	-
COST OF GOODS SOLD					
Gift Shop Supplies	\$ 27,769	\$ 48,262	\$ 50,000	\$ 55,000	\$ 5,000
Art Consignment	-	-	10,000	10,000	-
Subtotal	27,769	48,262	60,000	65,000	5,000
INTRA CITY					
Cost Allocation	\$ 1,567	\$ 2,765	\$ 4,000	\$ 2,900	\$ (1,100)
Subtotal	1,567	2,765	4,000	2,900	(1,100)
Total Division 1760	\$ 57,336	\$ 100,933	\$ 103,000	\$ 105,400	\$ 2,400
TOTAL	\$ 1,171,038	\$ 1,399,632	\$ 1,718,330	\$ 2,099,698	\$ 381,368

RECREATION FUND

EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 528,876	\$ 677,264	\$ 824,340	\$ 1,083,390	31%
Contractual Services	389,959	409,336	514,110	566,640	10%
Parts and Supplies	120,043	141,993	193,850	227,038	17%
Cost of Goods Sold	62,425	94,808	95,000	117,800	24%
Intra City	51,571	69,461	74,030	91,830	24%
Miscellaneous	(9)	-	-	-	0%
Capital	18,172	6,770	17,000	13,000	-24%
Total Expenditures	\$ 1,171,038	\$ 1,399,632	\$ 1,718,330	\$ 2,099,698	

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SURFACE WATER MITIGATION FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
INTERGOVERNMENTAL REVENUE					
Storm Water Fund Fee Revenues	\$ -	\$ -	\$ -	\$ 6,028,882	\$ 6,028,882
Subtotal	-	-	-	6,028,882	6,028,882
TOTAL	\$ -	\$ -	\$ -	\$ 6,028,882	\$ 6,028,882

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Operations Manager	\$ -	\$ -	\$ -	\$ 37,750	\$ 37,750
Senior Inspector	-	-	-	33,000	33,000
Inspector	-	-	-	60,000	60,000
Maintenance Technician	-	-	-	45,000	45,000
Health Insurance	-	-	-	156,842	156,842
Social Security/Medicare	-	-	-	11,707	11,707
State Pension	-	-	-	25,695	25,695
Workers Compensation	-	-	-	4,101	4,101
Life Insurance	-	-	-	288	288
Subtotal	-	-	-	374,382	374,382
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Dues and Subscriptions	-	-	-	1,500	1,500
Printing	-	-	-	4,000	4,000
Postage and Freight	-	-	-	2,500	2,500
Grant Match	-	-	-	1,000,000	1,000,000
Computer Software/Maintenance	-	-	-	20,000	20,000
Copier Expenses	-	-	-	5,000	5,000
Subtotal	-	-	-	1,043,000	1,043,000
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Maintenance Supplies	-	-	-	1,500	1,500
Small Equipment (under \$5,000)	-	-	-	5,000	5,000
Subtotal	-	-	-	11,500	11,500
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Motor Vehicles	-	-	-	100,000	100,000
Improvements	-	-	-	2,000,000	2,000,000
Major Maintenance Projects	-	-	-	2,000,000	2,000,000
Subtotal	-	-	-	4,600,000	4,600,000
TOTAL	\$ -	\$ -	\$ -	\$ 6,028,882	\$ 6,028,882

SURFACE WATER MITIGATION FUND

EXPENDITURES

	2021 ACTUAL		2022 ACTUAL		2023 ADOPTED		2024 PROPOSED	% CHANGE
Payroll	\$	-	\$	-	\$	-	\$ 374,382	0%
Contractual Services		-		-		-	1,043,000	0%
Parts and Supplies		-		-		-	11,500	0%
Capital		-		-		-	4,600,000	0%
Total Expenditures	\$	-	\$	-	\$	-	\$ 6,028,882	

COMMUNITY DEVELOPMENT GRANT FUND

REVENUES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
GRANTS					
CDBG Grant	\$ 469,813	\$ 531,514	\$ 491,403	\$ 548,667	\$ 57,264
CDBG Program Income	3,478	11,331	-	-	-
Subtotal	473,292	542,845	491,403	548,667	57,264
TOTAL	\$ 473,292	\$ 542,845	\$ 491,403	\$ 548,667	\$ 57,264

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CDBG ADMINISTRATION					
PAYROLL					
Community Development Manager	\$ 53,999	\$ 58,059	\$ 59,619	\$ 62,004	\$ 2,385
Health Insurance	18,337	11,554	9,316	9,482	166
Social Security/Medicare	3,861	4,318	4,536	6,263	1,727
State Pension	7,625	8,567	8,874	9,223	349
Workers Compensation	1,578	1,898	1,654	2,194	540
Longevity Pay	-	540	1,080	1,080	-
Life Insurance	48	44	42	42	-
Employee Appreciation Pay	-	5,553	-	-	-
Termination Pay	-	-	-	20,152	20,152
Subtotal	85,447	90,532	85,122	110,440	25,318
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 250	\$ 250	\$ -
Local Meeting Expense	-	80	-	-	-
Dues and Subscriptions	1,158	1,685	1,500	1,500	-
Professional Services	-	-	250	250	-
Advertising	1,596	642	1,000	1,000	-
Postage and Freight	35	29	100	100	-
Copier Expenses	257	406	780	780	-
Subtotal	3,046	2,843	3,880	3,880	-
PARTS AND SUPPLIES					
Office Supplies	\$ 62	\$ 120	\$ 500	\$ 500	\$ -
Subtotal	62	120	500	500	-
INTRA CITY					
Cost Allocation	\$ 14,636	\$ 10,532	\$ 13,500	\$ 15,100	\$ 1,600
Subtotal	14,636	10,532	13,500	15,100	1,600
Total Division 1925	\$ 103,192	\$ 104,027	\$ 103,002	\$ 129,920	\$ 26,918

COMMUNITY DEVELOPMENT GRANT FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
GRANTS					
MISCELLANEOUS					
Habitat for Humanity	\$ 85,000	\$ 3,672	\$ 87,843	\$ 244,624	\$ 156,781
Pioneer Park	-	-	75,000	-	(75,000)
CHA Senior Services	20,323	159,640	-	-	-
Cheyenne Parks	218,479	-	-	-	-
Recaptured Funds	-	-	(123,504)	-	123,504
COMEA	2,876	7,600	-	147,874	147,874
H&CD - HAND	24	-	-	-	-
My Front Door	-	-	225,000	-	(225,000)
Unaccompanied Student Initiative	-	-	12,000	-	(12,000)
LCCC-Scholarship	3,467	-	-	-	-
NEEDS Inc.	30,000	35,591	30,000	16,250	(13,750)
Safehouse	-	8,000	82,062	10,000	(72,062)
Cheyenne Ice & Events Center	9,751	-	-	-	-
Family Promise	-	237,267	-	-	-
Subtotal	369,921	451,770	388,401	418,747	30,346
Total Division 1930	\$ 369,921	\$ 451,770	\$ 388,401	\$ 418,747	\$ 30,346
TOTAL	\$ 473,113	\$ 555,797	\$ 491,403	\$ 548,667	\$ 57,264

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 85,447	\$ 90,532	\$ 85,122	\$ 110,440	30%
Contractual Services	3,046	2,843	3,880	3,880	0%
Parts and Supplies	62	120	500	500	0%
Intra City	14,636	10,532	13,500	15,100	12%
Miscellaneous	369,921	451,770	388,401	418,747	8%
Total Expenditures	\$ 473,113	\$ 555,797	\$ 491,403	\$ 548,667	

LAW ENFORCEMENT GRANT FUND

REVENUES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
GRANTS					
Victim Assistance Grant	\$ 132,122	\$ 116,490	\$ 234,236	\$ 211,976	\$ (22,260)
Tobacco Prevention Grant	10,370	11,050	-	-	-
Underage Drinking Grant	-	13,718	-	-	-
Highway Safety Grant	6,788	83,672	-	-	-
BVP Grant (Federal)	-	5,058	-	-	-
CRMC LEAD Grant (Federal)	136,802	68,753	77,729	-	(77,729)
Police Grants	150,594	12,495	-	-	-
Justice Assistance Grants (Federal)	-	74,951	-	-	-
Task Force Grants (Federal)	-	80,666	-	-	-
CRMC Prevention Grant (Federal)	-	41,950	-	-	-
Subtotal	436,676	508,801	311,965	211,976	(99,989)
TRANSFERS					
Transfer from General Fund	\$ 59,055	\$ 56,877	\$ -	\$ -	\$ -
Subtotal	59,055	56,877	-	-	-
TOTAL	\$ 495,731	\$ 565,679	\$ 311,965	\$ 211,976	\$ (99,989)

LAW ENFORCEMENT GRANT FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
VICTIM'S ASSISTANCE					
PAYROLL					
Operations Manager	\$ 52,598	\$ 58,345	\$ 55,418	\$ 62,151	\$ 6,733
Victim Assistant Staff Advocate	74,336	54,699	79,955	84,900	4,945
Overtime	3,530	8,677	-	-	-
Health Insurance	20,195	14,613	65,749	28,447	(37,302)
Social Security/Medicare	9,791	9,161	9,661	11,000	1,339
State Pension	18,438	14,516	19,792	21,499	1,707
Workers Compensation	4,597	3,990	3,523	3,853	330
Life Insurance	127	76	138	126	(12)
Subtotal	183,612	164,077	234,236	211,976	(22,260)

CONTRACTUAL SERVICES					
Professional Development	\$ 400	\$ -	\$ -	\$ -	\$ -
Dues and Subscriptions	757	432	-	-	-
Professional Services	-	20	-	-	-
Printing	451	40	-	-	-
Telecommunications	1,437	1,803	-	-	-
Rental	-	390	-	-	-
Victims Assistance	2,952	6,105	-	-	-
Subtotal	5,997	8,790	-	-	-

PARTS AND SUPPLIES					
Office Supplies	\$ 1,113	\$ 406	\$ -	\$ -	\$ -
Clothing	455	94	-	-	-
Subtotal	1,568	500	-	-	-

Total Division 1516	\$ 191,177	\$ 173,367	\$ 234,236	\$ 211,976	\$ (22,260)
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TOBACCO PREVENTION

PAYROLL					
Overtime	\$ 7,320	\$ 7,800	\$ -	\$ -	\$ -
Subtotal	7,320	7,800	-	-	-

CONTRACTUAL SERVICES					
Professional Services	\$ 2,440	\$ 2,280	\$ -	\$ -	\$ -
Subtotal	2,440	2,280	-	-	-

Total Division 1518	\$ 9,760	\$ 10,080	\$ -	\$ -	\$ -
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LAW ENFORCEMENT GRANT FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
MISC. FEDERAL GRANTS					
PAYROLL					
Overtime	\$ 2,751	\$ -	\$ -	\$ -	\$ -
Subtotal	2,751	-	-	-	-
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ 4,180	\$ 10,312	\$ -	\$ -	\$ -
Small Equipment (under \$5,000)	86,120	2,559	-	-	-
Subtotal	90,300	12,871	-	-	-
Total Division 1519	\$ 93,051	\$ 12,871	\$ -	\$ -	\$ -
UNDERAGE DRINKING					
PAYROLL					
Overtime	\$ -	\$ 13,503	\$ -	\$ -	\$ -
Subtotal	-	13,503	-	-	-
CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ 216	\$ -	\$ -	\$ -
Subtotal	-	216	-	-	-
Total Division 1520	\$ -	\$ 13,718	\$ -	\$ -	\$ -
LAW ENFORCEMENT ASST. DIVERSION					
PAYROLL					
Case Manager	\$ 45,385	\$ 51,900	\$ 62,120	\$ -	\$ (62,120)
Overtime	536	445	-	-	-
Social Security/Medicare	3,480	3,970	4,752	-	(4,752)
State Pension	6,408	7,142	9,082	-	(9,082)
Police Pension	46	-	-	-	-
Workers Compensation	1,746	1,726	1,733	-	(1,733)
Life Insurance	32	32	42	-	(42)
Subtotal	57,632	65,215	77,729	-	(77,729)
CONTRACTUAL SERVICES					
Professional Services	\$ 1,493	\$ -	\$ -	\$ -	\$ -
Printing	-	24	-	-	-
Client Support	837	3,514	-	-	-
Subtotal	2,329	3,538	-	-	-
Total Division 1522	\$ 59,961	\$ 68,753	\$ 77,729	\$ -	\$ (77,729)

LAW ENFORCEMENT GRANT FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
MISC. POLICE GRANTS					
MISCELLANEOUS					
Highway Safety Grant	\$ 13,316	\$ 40,370	\$ -	\$ -	\$ -
Alcohol Inspection	12,080	12,140	-	-	-
Bulletproof Vest Program	14,382	5,058	-	-	-
JAG Grant	13,147	62,080	-	-	-
Highway Safety Mobile Command	39,524	43,540	-	-	-
Police Grants	48,433	122,947	-	-	-
Subtotal	140,881	286,133	-	-	-
Total Division 1530	\$ 140,881	\$ 286,133	\$ -	\$ -	\$ -
TOTAL	\$ 494,831	\$ 564,922	\$ 311,965	\$ 211,976	\$ (99,989)

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 251,314	\$ 250,595	\$ 311,965	\$ 211,976	-32%
Contractual Services	10,767	14,823	-	-	0%
Parts and Supplies	91,868	13,371	-	-	0%
Miscellaneous	140,881	286,133	-	-	0%
Total Expenditures	\$ 494,831	\$ 564,922	\$ 311,965	\$ 211,976	

MISCELLANEOUS FEDERAL GRANT FUND

REVENUES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
GRANTS					
ARPA Grant Funds	\$ -	\$ -	\$ -	\$ 115,653	\$ 115,653
SAFER Grant Funds	-	-	-	813,959	813,959
Subtotal	-	-	-	929,612	929,612
TOTAL	\$ -	\$ -	\$ -	\$ 929,612	\$ 929,612

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
FIRE OPERATIONS					
PAYROLL					
Firefighter Probation	\$ -	\$ -	\$ -	\$ 476,586	\$ 476,586
Health Insurance	-	-	-	235,263	235,263
Social Security/Medicare	-	-	-	6,416	6,416
Fire Pension	-	-	-	83,403	83,403
Workers Compensation	-	-	-	11,859	11,859
Life Insurance	-	-	-	432	432
Subtotal	-	-	-	813,959	813,959
Total Division 1615	\$ -	\$ -	\$ -	\$ 813,959	\$ 813,959
GENERAL					
PAYROLL					
IT Implementation Specialist	\$ -	\$ -	\$ -	\$ 84,240	\$ 84,240
Health Insurance	-	-	-	9,482	9,482
Social Security/Medicare	-	-	-	6,427	6,427
State Pension	-	-	-	12,430	12,430
Workers Compensation	-	-	-	2,252	2,252
Longevity Pay	-	-	-	780	780
Life Insurance	-	-	-	42	42
Subtotal	-	-	-	115,653	115,653
Total Division 2111	\$ -	\$ -	\$ -	\$ 115,653	\$ 115,653
TOTAL	\$ -	\$ -	\$ -	\$ 929,612	\$ 929,612

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ -	\$ 929,612	0%
Total Expenditures	\$ -	\$ -	\$ -	\$ 929,612	

TRANSPORTATION PLANNING FUND

REVENUES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
INTERGOVERNMENTAL REVENUE					
County Subsidy	\$ 38,996	\$ 44,400	\$ 52,056	\$ 51,615	\$ (441)
City Subsidy (1% Funds Match)	39,022	-	52,056	51,615	(441)
Subtotal	78,018	44,400	104,112	103,230	(882)
MISCELLANEOUS					
Miscellaneous	\$ 100	\$ 5,324	\$ -	\$ -	\$ -
Subtotal	100	5,324	-	-	-
GRANTS					
Dept Transportation thru WYDOT	\$ 742,111	\$ 851,942	\$ 990,653	\$ 975,179	\$ (15,474)
Subtotal	742,111	851,942	990,653	975,179	(15,474)
TRANSFERS					
Transfers from Other Funds	\$ -	\$ 50,373	\$ -	\$ -	\$ -
Subtotal	-	50,373	-	-	-
TOTAL	\$ 820,230	\$ 952,038	\$ 1,094,765	\$ 1,078,409	\$ (16,356)

TRANSPORTATION PLANNING FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Senior Planning Tech	\$ 59,000	\$ 84,304	\$ 73,120	\$ 76,045	\$ 2,925
Director of MPO	85,801	87,884	88,819	90,596	1,777
GIS Coordinator	64,449	66,009	67,569	70,271	2,702
Senior Planner	60,000	30,347	70,000	72,800	2,800
Office Manager	44,000	34,762	25,060	26,063	1,003
Health Insurance	64,103	67,456	93,753	89,864	(3,889)
Social Security/Medicare	23,015	22,362	23,762	24,692	930
State Pension	44,216	43,347	47,768	49,406	1,638
Workers Compensation	10,785	9,783	8,666	8,650	(16)
Longevity Pay	-	1,050	2,160	2,160	-
Mileage Allowance	-	-	3,000	1,500	(1,500)
Life Insurance	235	196	216	216	-
Employee Appreciation Pay	-	27,300	-	-	-
Subtotal	455,605	474,798	503,893	512,263	8,370
CONTRACTUAL SERVICES					
Professional Development	\$ 1,300	\$ 11,595	\$ 9,536	\$ 10,000	\$ 464
Local Meeting Expense	-	308	300	300	-
Dues and Subscriptions	954	967	1,400	1,400	-
Professional Services	257,880	336,586	448,488	401,563	(46,925)
Printing	830	59	500	500	-
Advertising	3,755	1,745	5,000	5,000	-
Postage and Freight	118	31	400	400	-
Transit Planning Expense	27,643	45,846	57,131	69,289	12,158
Rental	24,760	18,675	-	-	-
Maintenance	83	210	800	250	(550)
Computer Software/Maintenance	15,264	12,029	18,973	20,600	1,627
Copier Expenses	3,320	3,318	3,000	3,000	-
Subtotal	335,905	431,370	545,528	512,302	(33,226)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,625	\$ 1,238	\$ 1,190	\$ 1,000	\$ (190)
Maintenance Supplies	115	356	700	200	(500)
Small Equipment (under \$5,000)	2,679	11,121	16,104	8,500	(7,604)
Street and Traffic Supplies	2	-	150	500	350
Subtotal	5,421	12,715	18,144	10,200	(7,944)
CAPITAL					
Equipment (over \$5,000)	\$ 378	\$ -	\$ -	\$ -	\$ -
Subtotal	378	-	-	-	-
INTRA CITY					
Cost Allocation	\$ 22,586	\$ 28,527	\$ 25,600	\$ 42,644	\$ 17,044
Fleet Fuel, Labor, and Parts Inventory	235	1,050	1,600	1,000	(600)
Subtotal	22,821	29,577	27,200	43,644	16,444
TOTAL	\$ 820,130	\$ 948,459	\$ 1,094,765	\$ 1,078,409	\$ (16,356)

TRANSPORTATION PLANNING FUND

EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 455,605	\$ 474,798	\$ 503,893	\$ 512,263	2%
Contractual Services	335,905	431,370	545,528	512,302	-6%
Parts and Supplies	5,421	12,715	18,144	10,200	-44%
Capital	378	-	-	-	0%
Intra City	22,821	29,577	27,200	43,644	60%
Total Expenditures	\$ 820,130	\$ 948,459	\$ 1,094,765	\$ 1,078,409	

TRANSIT FUND

REVENUES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
INTERGOVERNMENTAL REVENUE					
County Subsidy	\$ 83,816	\$ 83,816	\$ 83,816	\$ 88,000	\$ 4,184
Subtotal	\$ 83,816	\$ 83,816	\$ 83,816	\$ 88,000	\$ 4,184
INTEREST					
Interest	\$ 15	\$ 12	\$ -	\$ -	\$ -
Subtotal	\$ 15	\$ 12	\$ -	\$ -	\$ -
MISCELLANEOUS					
Miscellaneous Donations	\$ 386	\$ 39	\$ 300	\$ 300	\$ -
Miscellaneous	-	45	-	-	-
Subtotal	\$ 386	\$ 83	\$ 300	\$ 300	\$ -
GRANTS					
State Grants	\$ 2,084	\$ 6,699	\$ 4,548	\$ 4,725	\$ 177
State 5311 Funds	270,805	-	160,000	160,000	-
Federal Transportation Grant	1,474,703	2,837,013	1,996,469	2,779,415	782,946
Transportation Program Income	145	51,434	30,000	5,000	(25,000)
IIIB Federal Grants	64,471	72,790	72,419	60,000	(12,419)
Subtotal	\$ 1,812,208	\$ 2,967,936	\$ 2,263,436	\$ 3,009,140	\$ 745,704
TRANSFERS					
Transfers from General Fund	\$ -	\$ -	\$ 100,000	\$ 400,000	\$ 300,000
Subtotal	\$ -	\$ -	\$ 100,000	\$ 400,000	\$ 300,000
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 194,050	\$ 63,243	\$ (130,807)
Subtotal	\$ -	\$ -	\$ 194,050	\$ 63,243	\$ (130,807)
TOTAL	\$ 1,896,425	\$ 3,051,847	\$ 2,641,602	\$ 3,560,683	\$ 919,081

TRANSIT FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Director of Transit	\$ 82,413	\$ 83,973	\$ 85,533	\$ 88,954	\$ 3,421
Transit Manager	62,070	68,367	59,632	66,247	6,615
Operations Supervisor	41,600	43,160	44,720	47,547	2,827
Transit Operations Assistant	32,073	33,097	35,360	37,482	2,122
Operations Coordinator	42,850	36,584	44,719	47,547	2,828
Dispatcher	34,439	29,994	37,439	39,219	1,780
Mechanic	23,457	40,504	45,760	47,590	1,830
Senior Mechanic	22,928	40,420	51,336	53,390	2,054
Transit Dispatch Supervisor	45,512	47,072	48,632	44,719	(3,913)
Transit Dispatch Senior Dispatcher	35,379	37,074	38,480	40,019	1,539
Custodial Maintenance Tech	35,360	36,920	38,480	40,789	2,309
Transit Bus Driver	298,449	348,534	371,506	397,046	25,540
Temporary/Part Time	199,213	204,776	300,000	300,000	-
Overtime	4,427	6,646	8,000	10,000	2,000
Health Insurance	251,533	254,475	250,666	280,741	30,075
Social Security/Medicare	72,950	79,562	90,742	74,979	(15,764)
State Pension	112,245	126,396	134,939	142,231	7,291
Workers Compensation	34,210	35,387	33,094	33,000	(94)
Longevity Pay	-	3,305	9,360	8,280	(1,080)
Specialty Pay	5,160	5,930	4,020	4,020	-
Mileage Allowance	-	-	235	-	(235)
Tool Allowance	1,000	2,000	2,400	2,400	-
Life Insurance	851	850	848	902	54
Unemployment Compensation	301	-	-	-	-
Employee Appreciation Pay	-	15,710	-	-	-
Subtotal	1,438,417	1,580,736	1,735,902	1,807,101	71,200
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 1,916	\$ 1,218	\$ 1,200	\$ 1,250	\$ 50
Professional Services	55,485	26,756	6,000	6,000	-
Postage and Freight	183	377	600	600	-
Insurance	38,179	45,119	49,000	65,900	16,900
Non-Insured Loss	11,175	762	-	-	-
Telecommunications	13,035	15,136	12,000	15,200	3,200
Light, Fuel and Power	9,206	12,489	10,000	28,300	18,300
Maintenance	1,665	1,475	2,000	2,000	-
Computer Software/Maintenance	-	1,588	19,500	20,000	500
Subtotal	130,844	104,919	100,300	139,250	38,950
PARTS AND SUPPLIES					
Office Supplies	\$ 161	\$ 533	\$ 2,000	\$ 2,000	\$ -
Maintenance Supplies	2,503	1,916	3,500	5,000	1,500
Clothing	-	1,814	2,000	3,000	1,000
Small Equipment (under \$5,000)	2,773	1,505	10,000	10,000	-
Facilities Cleaning Supplies	2,322	1,689	5,000	5,000	-
Subtotal	7,759	7,457	22,500	25,000	2,500

TRANSIT FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CAPITAL					
Furniture and Fixtures (over \$5,000)	\$ 155	\$ -	\$ -	\$ -	\$ -
Equipment (over \$5,000)	1,749	-	30,000	30,000	-
Motor Vehicles	-	187,988	330,000	1,116,440	786,440
Buildings	-	1,180,017	-	50,000	50,000
Subtotal	1,904	1,368,006	360,000	1,196,440	836,440
INTRA CITY					
Cost Allocation	\$ 78,133	\$ 88,310	\$ 104,200	\$ 102,892	\$ (1,308)
Fleet Labor and Parts Inventory	76,291	82,872	175,700	140,000	(35,700)
Fleet Inventory Fuel	81,609	152,971	143,000	150,000	7,000
Subtotal	236,033	324,154	422,900	392,892	(30,008)
TOTAL	\$ 1,814,958	\$ 3,385,271	\$ 2,641,602	\$ 3,560,683	\$ 919,082

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 1,438,417	\$ 1,580,736	\$ 1,735,902	\$ 1,807,101	4%
Contractual Services	130,844	104,919	100,300	139,250	39%
Parts and Supplies	7,759	7,457	22,500	25,000	11%
Intra City	236,033	324,154	422,900	392,892	-7%
Capital	1,904	1,368,006	360,000	1,196,440	232%
Total Expenditures	\$ 1,814,958	\$ 3,385,271	\$ 2,641,602	\$ 3,560,683	

JUVENILE JUSTICE FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
INTERGOVERNMENTAL REVENUE					
County Subsidy	\$ 73,200	\$ 60,000	\$ 66,000	\$ 140,000	\$ 74,000
Subtotal	73,200	60,000	66,000	140,000	74,000
INTEREST					
Interest	\$ 484	\$ 546	\$ 500	\$ 4,000	\$ 3,500
Change in Fair Market Value	(491)	(1,704)	-	-	-
Subtotal	(8)	(1,158)	500	4,000	3,500
MISCELLANEOUS					
Chemical Testing	\$ 1,407	\$ 2,250	\$ 1,500	\$ 2,500	\$ 1,000
Subtotal	1,407	2,250	1,500	2,500	1,000
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 23,953	\$ 24,245	\$ 292
Subtotal	-	-	23,953	24,245	292
TOTAL	\$ 74,599	\$ 61,092	\$ 91,953	\$ 170,745	\$ 78,792

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
COUNTY					
PAYROLL					
Probation Officer	\$ 39,600	\$ 42,571	\$ 44,544	\$ 46,695	\$ 2,151
Health Insurance	474	10,271	20,223	20,595	373
Social Security/Medicare	3,028	3,154	3,202	3,365	163
State Pension	5,592	6,110	6,512	6,827	314
Workers Compensation	1,440	1,381	1,168	1,179	11
Life Insurance	48	44	48	48	-
Subtotal	50,182	63,531	75,697	78,709	3,012
CONTRACTUAL SERVICES					
Postage and Freight	\$ 1	\$ 1	\$ -	\$ -	\$ -
Computer Software/Maintenance	-	400	-	-	-
Copier Expenses	-	12	10	20	10
Subtotal	1	413	10	20	10
PARTS AND SUPPLIES					
Office Supplies	\$ 121	\$ 3,184	\$ 6,000	\$ 6,000	\$ -
Subtotal	121	3,184	6,000	6,000	-

JUVENILE JUSTICE FUND

EXPENDITURES

COUNTY (cont'd)	2020 Actuals	2021 Actuals	2022 Adopted Budget	2024 Proposed Budget	\$ Change from 2022 to 2023
INTRA CITY					
Cost Allocation	\$ 1,432	\$ 1,891	\$ 2,400	\$ 2,400	\$ -
Fleet Fuel, Labor, and Parts Inventory	-	-	-	200	200
Subtotal	1,432	1,891	2,400	2,600	200
Total Division 1222	\$ 51,736	\$ 69,019	\$ 84,107	\$ 87,329	\$ 3,222
LARAMIE CO. JUVENILE SERVICES					
PAYROLL					
Community Service Coordinator	\$ -	\$ -	\$ -	\$ 42,450	\$ 42,450
Temporary/Part Time	2,785	195	6,000	6,000	-
Health Insurance	-	-	-	9,482	9,482
Social Security/Medicare	213	15	459	3,630	3,171
State Pension	-	-	-	6,206	6,206
Workers Compensation	116	(9)	167	1,272	1,104
Life Insurance	-	-	-	42	42
Subtotal	3,114	201	6,626	69,082	62,455
CONTRACTUAL SERVICES					
Telecommunications	\$ 503	\$ 486	\$ 550	\$ 500	\$ (50)
Copier Expenses	-	-	-	25	25
Subtotal	503	486	550	525	(25)
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 57	\$ 250	\$ 762	\$ 512
Food and Medical Supplies	-	-	150	1,000	850
Subtotal	-	57	400	1,762	1,362
INTRA CITY					
Cost Allocation	\$ 102	\$ 26	\$ 200	\$ 2,000	\$ 1,800
Fleet Fuel, Labor, and Parts Inventory	-	92	70	150	80
Subtotal	102	118	270	2,150	1,880
Total Division 1225	\$ 3,719	\$ 863	\$ 7,846	\$ 73,519	\$ 65,672
DIVERSION/TRANSITIONAL					
PAYROLL					
Temporary/Part Time	\$ -	\$ -	\$ -	\$ 8,700	\$ 8,700
Social Security	-	-	-	666	666
Workers Compensation	-	-	-	233	233
Unemployment Compensation	211	(3,002)	-	-	-
Subtotal	211	(3,002)	-	9,599	9,599
INTRA CITY					
Cost Allocation	\$ -	\$ -	\$ -	\$ 300	\$ 300
Subtotal	-	-	-	300	300
Total Division 1226	\$ 210	\$ (3,003)	\$ -	\$ 9,898	\$ 9,898
TOTAL	\$ 55,665	\$ 66,878	\$ 91,953	\$ 170,745	\$ 78,792

JUVENILE JUSTICE FUND

EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 53,506	\$ 60,730	\$ 82,323	\$ 157,389	91%
Contractual Services	504	899	560	545	-3%
Parts and Supplies	121	3,241	6,400	7,762	21%
Intra City	1,534	2,009	2,670	5,050	89%
Total Expenditures	\$ 55,665	\$ 66,878	\$ 91,953	\$ 170,745	

SPECIAL FRIENDS FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
INTEREST					
Interest	\$ 27	\$ 16	\$ 50	\$ 75	\$ 25
Subtotal	27	16	50	75	25
MISCELLANEOUS					
Special Events	\$ 1,745	\$ 6,718	\$ 15,000	\$ 7,500	\$ (7,500)
Miscellaneous Donations	787	8,288	200	750	550
Subtotal	2,532	15,006	15,200	8,250	(6,950)
GRANTS					
Grants from Agencies and Individuals	\$ 1,000	\$ -	\$ -	\$ -	\$ -
United Way	50,000	46,957	31,000	50,000	19,000
Subtotal	51,000	46,957	31,000	50,000	19,000
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 882	\$ -	\$ (882)
Subtotal	-	-	882	-	(882)
TOTAL	\$ 53,559	\$ 61,979	\$ 47,132	\$ 58,325	\$ 11,193

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
YOUTH ALTERNATIVES					
PAYROLL					
Case Manager	\$ 38,608	\$ 29,778	\$ 11,763	\$ 12,233	\$ 471
Health Insurance	16,109	5,002	2,329	2,422	93
Social Security/Medicare	2,624	2,221	883	874	(9)
State Pension	5,450	2,943	1,834	1,817	(17)
Workers Compensation	1,235	1,016	322	306	(16)
Longevity	-	98	780	195	(585)
Life Insurance	42	18	11	11	-
Subtotal	64,067	41,074	17,920	17,858	(62)
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 300	\$ 1,000	\$ 700
Professional Services	(50)	-	2,000	2,000	-
Employment and Background Checks	523	185	1,894	1,894	-
Postage and Freight	3	-	50	50	-
Events and Activities	-	149	150	1,500	1,350
Telecommunications	523	531	550	500	(50)
Light, Fuel and Power	1,594	1,662	1,600	2,200	600
Computer Software/Maintenance	120	364	240	240	-
Copier Expenses	-	5	-	150	150
Subtotal	2,713	2,896	6,784	9,534	2,750

SPECIAL FRIENDS FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
YOUTH ALTERNATIVES (cont'd)					
PARTS AND SUPPLIES					
Office Supplies	\$ 45	\$ 109	\$ 250	\$ 5,000	\$ 4,750
Food and Medical Supplies	-	28	100	500	400
Subtotal	45	136	350	5,500	5,150
INTRA CITY					
Cost Allocation	\$ 1,763	\$ 1,505	\$ 1,200	\$ 1,500	\$ 300
Fleet Fuel, Labor, and Parts Inventory	-	-	-	100	100
Subtotal	1,763	1,505	1,200	1,600	400
MISCELLANEOUS					
Transfer to Reserves	\$ -	\$ -	\$ -	\$ 2,974	\$ 2,974
Special Events	-	9,313	18,000	18,000	-
Subtotal	-	9,313	18,000	20,974	2,974
Total Division 1221	\$ 68,588	\$ 54,925	\$ 44,254	\$ 55,466	\$ 11,212
OUTREACH					
CONTRACTUAL SERVICES					
Events and Activities	\$ -	\$ -	\$ 2,578	\$ 2,559	\$ (19)
Subtotal	-	-	2,578	2,559	(19)
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ -	\$ -	\$ 200	\$ 200	\$ -
Subtotal	-	-	200	200	-
INTRA CITY					
Cost Allocation	\$ -	\$ -	\$ 100	\$ 100	\$ -
Subtotal	-	-	100	100	-
Total Division 1233	\$ -	\$ -	\$ 2,878	\$ 2,859	\$ (19)
TOTAL	\$ 68,588	\$ 54,925	\$ 47,132	\$ 58,325	\$ 11,193

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 64,067	\$ 41,074	\$ 17,920	\$ 17,858	0%
Contractual Services	2,713	2,896	9,362	12,093	29%
Parts and Supplies	45	136	550	5,700	936%
Intra City	1,763	1,505	1,300	1,700	31%
Miscellaneous	-	9,313	18,000	20,974	17%
Total Expenditures	\$ 68,588	\$ 54,925	\$ 47,132	\$ 58,325	

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CAPITAL PROJECTS FUNDS



DEVELOPMENT IMPACT FEES FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
TAXES AND SPECIAL ASSESSMENTS					
Park Acquisition/Infrastructure Fees	\$ 259,640	\$ 112,670	\$ -	\$ 100,000	\$ 100,000
Park Enhancement Fees	127,729	491,436	125,000	200,000	75,000
Saddle Ridge Park Enhancement Fees	2,800	21,200	3,000	3,000	-
Sweetgrass Park Infrastructure Fees	19,740	28,493	30,000	30,000	-
Sweetgrass Park Enhancement Fees	3,930	48,520	10,000	10,000	-
Sweetgrass Future Road Improvements	-	63,464	-	5,000	5,000
Public Safety Infrastructure Fees	80,892	719,616	50,000	50,000	-
Subtotal	494,731	1,485,399	218,000	398,000	180,000
INTEREST					
Interest	\$ 2,355	\$ 3,615	\$ 2,500	\$ 35,000	\$ 32,500
Gain (Loss) on Investments	-	1,495	-	-	-
Change in Fair Market Value	(2,042)	(56,025)	-	-	-
Subtotal	313	(50,915)	2,500	35,000	32,500
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 1,167,358	\$ 595,200	\$ (572,158)
Subtotal	-	-	1,167,358	595,200	(572,158)
TOTAL	\$ 495,044	\$ 1,434,484	\$ 1,387,858	\$ 1,028,200	\$ (359,658)

DEVELOPMENT IMPACT FEES FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CONTRACTUAL SERVICES					
Postage and Freight	\$ 3	\$ -	\$ -	\$ -	\$ -
Uncollectible Accounts	(25,627)	-	-	-	-
Subtotal	(25,624)	-	-	-	-
CAPITAL					
Saddle Ridge Park Enhancements	\$ -	\$ 28,693	\$ 448,758	\$ 300,000	\$ (148,758)
Saddle Ridge Park Infrastructure	-	-	-	100,000	100,000
Sweetgrass Infrastructure	-	-	61,000	-	(61,000)
Parks Enhancements	131,307	115,849	340,000	600,000	260,000
Parks Infrastructure	6,907	-	500,000	-	(500,000)
Subtotal	138,214	144,542	1,349,758	1,000,000	(349,758)
INTRA CITY					
Cost Allocation	\$ 3,174	\$ 4,169	\$ 38,100	\$ 28,200	\$ (9,900)
Subtotal	3,174	4,169	38,100	28,200	(9,900)
TOTAL	\$ 115,763	\$ 148,711	\$ 1,387,858	\$ 1,028,200	\$ (359,658)

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
Contractual Services	\$ (25,624)	\$ -	\$ -	\$ -	0%
Capital	138,214	144,542	1,349,758	1,000,000	-26%
Intra City	3,174	4,169	38,100	28,200	-26%
Total Expenditures	\$ 115,763	\$ 148,711	\$ 1,387,858	\$ 1,028,200	

ONE PERCENT SALES TAX FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
INTERGOVERNMENTAL REVENUE					
One Percent Optional Sales Tax	\$ 18,525,907	\$ 20,357,149	\$ 10,625,000	\$ 12,500,000	\$ 1,875,000
Subtotal	18,525,907	20,357,149	10,625,000	12,500,000	1,875,000
INTEREST					
Interest	\$ 68,880	\$ 94,740	\$ 60,000	\$ 100,000	\$ 40,000
Gain (Loss) on Investment	994,040	141,785	-	-	-
Change in Fair Market Value	(718,792)	(1,739,435)	-	-	-
Subtotal	344,129	(1,502,910)	60,000	100,000	40,000
MISCELLANEOUS					
Property Sales	\$ 3,737	\$ 101	\$ -	\$ -	\$ -
Subtotal	3,737	101	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 722,963	\$ 489,895	\$ (233,068)
Subtotal	-	-	722,963	489,895	(233,068)
TOTAL	\$ 18,873,773	\$ 18,854,340	\$ 11,407,963	\$ 13,089,895	\$ 1,681,932

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
1% ADMINISTRATION					
PAYROLL					
1% Assistant Construction Inspector	\$ -	\$ 23,205	\$ 40,559	\$ 42,450	\$ 1,891
1% Construction Inspector I	56,000	50,293	102,240	106,330	4,090
1% Construction Manager	66,000	70,860	72,420	75,317	2,897
Construction Inspector II	171,828	169,000	173,680	180,627	6,947
Civil Engineering Technician	-	8,558	47,000	48,887	1,887
Secretary	32,239	16,778	35,360	37,481	2,121
Temporary/Part Time	-	8,838	46,500	46,500	-
Overtime	-	2,852	50,000	50,000	-
Health Insurance	126,631	129,332	203,875	199,964	(3,911)
Social Security/Medicare	23,284	25,270	41,220	43,083	1,863
State Pension	47,961	50,490	78,814	81,958	3,144
Workers Compensation	11,050	10,804	15,033	15,093	60
Longevity Pay	-	1,830	3,840	4,740	900
Uniform Allowance	-	660	660	880	220
Life Insurance	295	279	426	426	-
Employee Appreciation Pay	-	33,315	-	-	-
Subtotal	535,288	602,363	911,627	933,736	22,109

ONE PERCENT SALES TAX FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
1% ADMINISTRATION (cont'd)					
CONTRACTUAL SERVICES					
Professional Development	\$ 35	\$ 13,097	\$ 15,000	\$ 15,000	\$ -
Local Meeting Expense	-	-	2,000	2,000	-
Dues and Subscriptions	1,254	1,365	1,500	1,500	-
Professional Services	291	1,574	75,000	42,000	(33,000)
Printing	112	-	2,500	2,500	-
Advertising	3,880	2,672	4,000	4,000	-
Postage and Freight	79	-	10,000	10,000	-
Insurance	22,030	23,893	26,000	34,500	8,500
Telecommunications	8,927	8,059	12,000	9,000	(3,000)
Rental	11,916	12,049	15,000	15,000	-
Maintenance	8	14	3,000	3,000	-
Computer Software/Maintenance	1,146	1,314	2,000	2,000	-
Copier Expenses	4,120	3,336	5,000	3,460	(1,540)
Subtotal	53,797	67,372	173,000	143,960	(29,040)
PARTS AND SUPPLIES					
Office Supplies	\$ 6,547	\$ 2,565	\$ 10,000	\$ 10,000	\$ -
Food and Medical Supplies	808	1,478	1,500	1,500	-
Maintenance Supplies	4,427	1,674	5,000	5,000	-
Clothing	1,857	1,644	2,400	2,800	400
Small Equipment (under \$5,000)	20	3,587	5,000	5,000	-
Subtotal	13,659	10,947	23,900	24,300	400
CAPITAL					
Motor Vehicles	\$ (3,979)	\$ -	\$ 40,000	\$ 40,000	\$ -
Subtotal	(3,979)	-	40,000	40,000	-
INTRA CITY					
Cost Allocation	\$ 134,149	\$ 129,910	\$ 144,936	\$ 158,400	\$ 13,464
Fleet Fuel, Labor, and Parts Inventory	11,789	16,661	19,000	19,000	-
Subtotal	145,938	146,571	163,936	177,400	13,464
MISCELLANEOUS					
United Way	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ -
General Discretionary	-	-	10,000	10,000	-
Transfer to Other Funds	39,022	50,373	-	-	-
Subtotal	49,522	60,873	20,500	20,500	-
Total Division 2610	\$ 794,225	\$ 888,127	\$ 1,332,963	\$ 1,339,896	\$ 6,933

ONE PERCENT SALES TAX FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
FIRE DEPARTMENT					
CONTRACTURAL SERVICES					
Professional Development	\$ -	\$ 2,850	\$ -	\$ 50,000	\$ 50,000
Professional Services	28,696	47,557	70,000	70,000	-
Advertising	-	553	-	-	-
Rental	(1,129)	4,019	-	-	-
Maintenance	14,950	23,099	10,897	52,647	41,750
Computer Software/Maintenance	-	1,047	-	-	-
Loan, Bond, Lease Principal Payment	108,311	202,589	212,295	98,333	(113,962)
Interest	29,522	19,656	15,058	4,887	(10,171)
Subtotal	180,350	301,370	308,250	275,867	(32,383)
PARTS AND SUPPLIES					
Clothing	\$ 25,521	\$ 41,329	\$ -	\$ 74,133	\$ 74,133
Small Equipment (under \$5,000)	14,629	21,637	-	50,000	50,000
Subtotal	40,150	62,967	-	124,133	124,133
CAPITAL					
Equipment (over \$5,000)	\$ 4,118	\$ 40,307	\$ -	\$ 100,000	\$ 100,000
Motor Vehicles	(12,936)	(829)	-	-	-
Subtotal	(8,818)	39,478	-	100,000	100,000
Total Division 2612	\$ 211,682	\$ 403,814	\$ 308,250	\$ 500,000	\$ 191,750
POLICE DEPARTMENT					
CONTRACTURAL SERVICES					
Computer Software/Maintenance	\$ -	\$ 7,836	\$ -	\$ -	\$ -
Subtotal	-	7,836	-	-	-
PARTS AND SUPPLIES					
Small Equipment (under \$5,000)	\$ -	\$ 22,801	\$ -	\$ -	\$ -
Subtotal	-	22,801	-	-	-
CAPITAL					
Equipment (over \$5,000)	\$ 72,453	\$ -	\$ 41,250	\$ 175,000	\$ 133,750
Motor Vehicles	384,730	549,370	500,000	450,000	(50,000)
Subtotal	457,183	549,370	541,250	625,000	83,750
Total Division 2613	\$ 457,183	\$ 580,007	\$ 541,250	\$ 625,000	\$ 83,750

ONE PERCENT SALES TAX FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
COMMUNITY REC & EVENTS					
PAYROLL					
Irrigation Tech	\$ 35,881	\$ 37,298	\$ 38,712	\$ 40,260	\$ 1,548
Community Forestry	76,825	83,521	87,275	96,922	9,647
Overtime	4,106	6,346	3,000	5,000	2,000
Health Insurance	27,025	36,922	36,997	37,666	669
Social Security/Medicare	8,716	9,386	9,515	10,642	1,126
State Pension	16,494	18,596	18,858	21,015	2,157
Workers Compensation	4,133	4,121	3,470	3,728	258
Longevity	-	-	-	1,560	1,560
Life Insurance	119	126	126	126	-
Employee Appreciation Pay	-	16,195	-	-	-
Subtotal	173,297	212,511	197,954	216,919	18,965
CONTRACTURAL SERVICES					
Professional Services	\$ 66,270	\$ 23,187	\$ -	\$ -	\$ -
Maintenance	-	24,772	-	-	-
Small Equipment (under \$5,000)	-	3,499	-	-	-
Subtotal	66,270	51,458	-	-	-
CAPITAL					
Equipment (over \$5,000)	\$ 319,144	\$ 555,697	\$ 195,296	\$ 276,831	\$ 81,535
Parks Projects	-	66,410	-	-	-
Subtotal	319,144	622,107	195,296	276,831	81,535
MISCELLANEOUS					
ROW Costs - Forestry	\$ 16,032	\$ 35,815	\$ 50,000	\$ 50,000	\$ -
ROW Costs- Grounds & Facilities	13,894	46,294	50,000	50,000	-
Subtotal	29,926	82,109	100,000	100,000	-
Total Division 2614	\$ 588,638	\$ 968,185	\$ 493,250	\$ 593,750	\$ 100,500
OTHER PROJECTS					
CAPITAL					
Equipment (over \$5,000)	\$ 196,376	\$ 166,538	\$ 179,250	\$ 125,000	\$ (54,250)
Energy Efficiency Projects	39,879	40,072	-	-	-
Subtotal	236,255	206,610	179,250	125,000	(54,250)
MISCELLANEOUS					
Human Services	\$ 250,000	\$ 447,524	\$ 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	181,816	70,500	70,500	83,750	13,250
Animal Control	22,500	-	22,500	62,500	40,000
Subtotal	714,316	778,024	603,000	656,250	53,250
Total Division 2615	\$ 950,571	\$ 984,634	\$ 782,250	\$ 781,250	\$ (1,000)

ONE PERCENT SALES TAX FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
STREET & ALLEY					
PAYROLL					
Overtime	\$ 147	\$ -	\$ -	\$ -	\$ -
Snow Removal Overtime	50,381	12,120	50,000	50,000	-
Health Insurance	3,018	-	-	-	-
Social Security	820	-	3,825	3,825	-
State Pension	1,591	-	7,310	7,310	-
Workers Compensation	336	-	1,395	1,340	(55)
Life Insurance	10	-	-	-	-
Subtotal	56,302	12,120	62,530	62,475	(55)
CONTRACTURAL SERVICES					
Professional Services	\$ 49,169	\$ 50,868	\$ 50,000	\$ 75,000	\$ 25,000
Printing	-	119	-	500	500
Emergency Snow Removal	253,303	-	50,000	50,000	-
Rental	-	943	2,000	3,000	1,000
Maintenance	297	85,201	85,470	85,525	55
Computer Software/Maintenance	1,519	1,570	-	3,000	3,000
Copier Expenses	330	1,205	-	2,500	2,500
Subtotal	304,619	139,906	187,470	219,525	32,055
PARTS AND SUPPLIES					
Petroleum Products	\$ -	\$ 3,602	\$ -	\$ 15,000	\$ 15,000
Small Equipment (under \$5,000)	-	324	-	5,000	5,000
Street and Traffic Supplies	69,444	81,182	50,000	50,000	-
Asphalt	361,654	374,068	200,000	300,000	100,000
Sand and Aggregates	18,072	12,710	25,000	25,000	-
Salt	413,665	324,065	400,000	400,000	-
Subtotal	862,835	795,951	675,000	795,000	120,000
CAPITAL					
Equipment (over \$5,000)	\$ 1,805,880	\$ 168,462	\$ 200,000	\$ 173,000	\$ (27,000)
Prairie & Frontier Mall Drive	184,442	11,876	-	-	-
Evers Blvd	1,166,654	27,692	-	-	-
5th Street Over Crow Creek	-	261,385	1,000,000	-	(1,000,000)
Converse Ave Reconstruction	-	-	-	1,250,000	1,250,000
Crack Seal	-	30,567	250,000	250,000	-
Miscellaneous Concrete	253,479	293,398	500,000	500,000	-
Concrete Street Repair	12,548	34,118	500,000	500,000	-
Mill and Overlay Projects	872,082	1,519,655	2,500,000	2,950,000	450,000
Mill and Overlay Design	19,443	5,802	50,000	50,000	-
Street Renovation	26,104	63,302	250,000	250,000	-
Slurry/Chip/Micro Projects	-	-	500,000	500,000	-
Subtotal	4,340,630	2,416,256	5,750,000	6,423,000	673,000
Total Division 2616	\$ 5,564,386	\$ 3,364,232	\$ 6,675,000	\$ 7,500,000	\$ 825,000

ONE PERCENT SALES TAX FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
TRAFFIC DIVISION					
CONTRACTURAL SERVICES					
Professional Services	\$ 806,408	\$ 181,551	\$ 200,000	\$ 200,000	\$ -
Postage and Freight	-	37	-	100	-
Rental	964	948	-	2,000	2,000
Maintenance	541	34	-	-	-
Subtotal	807,913	182,570	200,000	202,100	2,000
PARTS AND SUPPLIES					
Small Equipment (under \$5,000)	\$ 401	\$ 145	\$ -	\$ 1,000	\$ 1,000
Street and Traffic Supplies	14,758	6,951	25,000	25,000	-
Street and Traffic Paints	14,900	18,868	25,000	25,000	-
Street and Traffic Posts and Signs	36,461	16,343	25,000	25,000	-
Subtotal	66,521	42,307	75,000	76,000	1,000
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ -	\$ 25,000	\$ 125,000	\$ 100,000
Motor Vehicles	128,236	-	-	-	-
Traffic Signals	69,625	197,454	385,000	306,900	(78,100)
Traffic Controllers	-	-	20,000	20,000	-
Traffic and Safety Improvements	7,339	(15,000)	20,000	20,000	-
Subtotal	205,200	182,454	450,000	471,900	21,900
Total Division 2617	\$ 1,079,634	\$ 407,331	\$ 725,000	\$ 750,000	\$ 24,900
DRAINAGE DIVISION					
CAPITAL					
Drainage	\$ 61,824	\$ 119,857	\$ 400,000	\$ 750,000	\$ 350,000
Storm Sewer Maintenance	249,728	59,474	150,000	250,000	100,000
26th Street Interceptor	280,405	1,154,320	-	-	-
Subtotal	591,956	1,333,652	550,000	1,000,000	450,000
Total Division 2618	\$ 591,956	\$ 1,333,652	\$ 550,000	\$ 1,000,000	\$ 450,000
PRIOR TAX CARRYOVER PROJECTS					
CAPITAL					
Mill and Overlay Projects	\$ 253,407	\$ -	\$ -	\$ -	\$ -
Subtotal	253,407	-	-	-	-
Total Division 2625	\$ 253,407	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 10,491,682	\$ 8,929,981	\$ 11,407,963	\$ 13,089,895	\$ 1,681,832

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 764,887	\$ 826,994	\$ 1,172,111	\$ 1,213,130	3%
Contractual Services	1,412,949	750,511	868,720	841,452	-3%
Parts and Supplies	983,165	934,972	773,900	1,019,433	32%
Intra City	145,938	146,571	163,936	177,400	8%
Miscellaneous	793,764	921,006	723,500	776,750	7%
Capital	6,390,979	5,349,927	7,705,796	9,061,731	18%
Total Expenditures	\$ 10,491,682	\$ 8,929,981	\$ 11,407,963	\$ 13,089,895	

SPECIFIC PURPOSE OPTION TAX FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
INTERGOVERNMENTAL REVENUE					
Specific Purpose Option Tax	\$ 11,026,885	\$ 3,657,005	\$ 500,269	\$ 498,837	\$ (1,432)
Subtotal	11,026,885	3,657,005	500,269	498,837	(1,432)
INTEREST					
Interest	\$ 84,109	\$ 79,157	\$ -	\$ -	\$ -
Gain (Loss) on Investments	280,513	27,187	-	-	-
Change in Fair Market Value	(477,765)	(417,950)	-	-	-
Subtotal	(113,143)	(311,606)	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 4,726	\$ -	\$ (4,726)
Subtotal	-	-	4,726	-	(4,726)
TOTAL	\$ 10,913,742	\$ 3,345,399	\$ 504,995	\$ 498,837	\$ (6,158)

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
MUNICIPAL COURT 2017 BALLOT					
CAPITAL					
Furniture and Fixtures	\$ -	\$ 3,922	\$ -	\$ -	\$ -
Buildings	568,844	-	-	-	-
Subtotal	568,844	3,922	-	-	-
Total Division 1220	\$ 568,844	\$ 3,922	\$ -	\$ -	\$ -
STREETS & ALLEYS 2017 BALLOT					
CAPITAL					
Street Improvements	\$ 558,709	\$ 2,340,658	\$ -	\$ -	\$ -
Subtotal	558,709	2,340,658	-	-	-
Total Division 1416	\$ 558,709	\$ 2,340,658	\$ -	\$ -	\$ -
SANITATION 2012 BALLOT					
CONTRACTUAL SERVICES					
Professional Services	\$ 10,644	\$ 5,340	\$ -	\$ -	\$ -
Subtotal	10,644	5,340	-	-	-
CAPITAL					
Equipment (over \$5,000)	\$ 314	\$ -	\$ -	\$ -	\$ -
Subtotal	314	-	-	-	-
Total Division 1417	\$ 10,958	\$ 5,340	\$ -	\$ -	\$ -

SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PUBLIC SAFETY CTR 2012 BALLOT					
CAPITAL					
Professional Services	\$ -	\$ (255)	\$ -	\$ -	\$ -
Furniture and Fixtures (over \$5,000)	8,184	2,698	-	-	-
Subtotal	8,184	2,443	-	-	-
Total Division 1540	\$ 8,184	\$ 2,443	\$ -	\$ -	\$ -

AQUATIC CENTER 2012 BALLOT

CAPITAL					
Buildings	\$ -	\$ 49,172	\$ -	\$ -	\$ -
Subtotal	-	49,172	-	-	-
Total Division 1721	\$ -	\$ 49,172	\$ -	\$ -	\$ -

COST ALLOCATION ALL PROJECTS

INTRA CITY					
Cost Allocation	\$ 41,366	\$ 37,866	\$ 26,350	\$ 28,800	\$ 2,450
Subtotal	41,366	37,866	26,350	28,800	2,450

E. CHEYENNE PARK 2017 BALLOT

CAPITAL					
Infrastructure Development	\$ 136,186	\$ 120,235	\$ -	\$ -	\$ -
Subtotal	136,186	120,235	-	-	-
Total Division 1750	\$ 177,552	\$ 158,101	\$ 26,350	\$ 28,800	\$ 2,450

BOTANIC GARDENS 2012 BALLOT

PAYROLL					
Volunteer Coordinator	\$ 42,662	\$ 12,978	\$ -	\$ -	\$ -
Events Coordinator	42,683	47,430	45,803	-	(45,803)
Interior Operations Coordinator	39,080	40,640	42,200	43,888	1,688
Maintenance Custodian	16,627	-	-	-	-
Horticulturist	48,026	11,201	-	-	-
Horticulture/Operations Supervisor	49,887	13,117	-	-	-
Temporary/Part Time	18,122	15,197	67,950	70,000	2,050
Overtime	41	660	5,000	3,000	(2,000)
Health Insurance	61,971	29,428	18,632	9,482	(9,150)
Social Security/Medicare	19,035	10,546	12,278	8,925	(3,354)
State Pension	32,722	16,970	13,825	6,969	(6,856)
Workers Compensation	8,755	4,679	4,478	3,127	(1,351)
Longevity	-	195	1,560	780	(780)
Life Insurance	230	116	84	42	(42)
Unemployment Compensation	3,796	-	-	-	-
Employee Appreciation Pay	-	31,942	-	-	-
Subtotal	383,638	235,100	211,811	146,213	(65,598)

SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
BOTANIC GARDENS 2017 BALLOT					
CONTRACTURAL SERVICES					
Professional Services	\$ 5,807	\$ 21,233	\$ 50,000	\$ 50,000	\$ -
Printing	-	480	-	-	-
Light, Fuel and Power	65,328	78,815	75,000	84,000	9,000
Rental	678	-	-	-	-
Maintenance	19,887	21,904	20,000	17,000	(3,000)
Copier Expenses	-	5,274	-	-	-
Subtotal	91,700	127,706	145,000	151,000	6,000
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 2,009	\$ 2,500	\$ 2,500	\$ -
Maintenance Supplies	2,585	14,537	15,000	15,000	-
Subtotal	2,585	16,546	17,500	17,500	-
Total Division 1752	\$ 477,923	\$ 379,352	\$ 374,311	\$ 314,713	\$ (59,598)
GREENWAY 2017 BALLOT					
PAYROLL					
Maintenance Technician	\$ 31,554	\$ 65,998	\$ 68,640	\$ -	\$ (68,640)
Equipment Operator II	32,427	(290)	-	-	-
Overtime	2,107	3,678	-	-	-
Health Insurance	29,485	19,762	18,632	-	(18,632)
Social Security/Medicare	4,784	5,137	5,097	-	(5,097)
State Pension	9,333	9,713	10,035	-	(10,035)
Workers Compensation	2,254	2,271	1,859	-	(1,859)
Life Insurance	90	65	70	-	(70)
Employee Appreciation Pay	-	11,105	-	-	-
Subtotal	112,034	117,439	104,334	-	(104,334)
CONTRACTURAL SERVICES					
Greenway Maintenance	\$ 32,894	\$ 62,850	\$ -	\$ -	\$ -
Subtotal	32,894	62,850	-	-	-
CAPITAL					
Greenway Projects	\$ 495,027	\$ 1,878,173	\$ -	\$ -	\$ -
Subtotal	495,027	1,878,173	-	-	-
Total Division 1754	\$ 639,955	\$ 2,058,462	\$ 104,334	\$ -	\$ (104,334)
CHRISTENSEN 2017 BALLOT					
CONTRACTURAL SERVICES					
Professional Services	\$ 3,294,645	\$ 125,962	\$ -	\$ -	\$ -
Subtotal	3,294,645	125,962	-	-	-
Total Division 2033	\$ 3,294,645	\$ 125,962	\$ -	\$ -	\$ -

SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
WEST EDGE 2017 BALLOT					
CAPITAL					
Infrastructure Development	\$ 174,481	\$ 18,613	\$ -	\$ -	\$ -
Subtotal	174,481	18,613	-	-	-
MISCELLANEOUS					
Transfer to Other Funds	\$ -	\$ 1,142,837	\$ -	\$ -	\$ -
Subtotal	-	1,142,837	-	-	-
Total Division 2041	\$ 174,481	\$ 1,161,450	\$ -	\$ -	\$ -
17TH ST. CORRIDOR 2012 BALLOT					
CAPITAL					
Infrastructure Development	\$ 9,084	\$ 25,683	\$ -	\$ -	\$ -
Subtotal	9,084	25,683	-	-	-
Total Division 2042	\$ 9,084	\$ 25,683	\$ -	\$ -	\$ -
OVERAGE FUNDS					
CAPITAL					
Buildings	\$ 260,751	\$ 155,793	\$ -	\$ -	\$ -
Subtotal	260,751	155,793	-	-	-
Total Division 2111	\$ 260,751	\$ 155,793	\$ -	\$ -	\$ -
POLICE 2021 BALLOT					
CAPITAL					
Police Digital Evidence Storage	\$ -	\$ 26,376	\$ -	\$ -	\$ -
Subtotal	-	26,376	-	-	-
Total Division 1540	\$ -	\$ 26,376	\$ -	\$ -	\$ -
FIRE 2021 BALLOT					
CAPITAL					
Fire Station Construction	\$ -	\$ 427,272	\$ -	\$ -	\$ -
Subtotal	-	427,272	-	-	-
Total Division 1640	\$ -	\$ 427,272	\$ -	\$ -	\$ -

SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
GREENWAY 2021 BALLOT					
PAYROLL					
Planner II	\$ -	\$ -	\$ -	\$ 6,994	\$ 6,994
Maintenance Technician	-	-	-	72,758	72,758
Overtime	-	-	-	5,000	5,000
Health Insurance	-	-	-	19,890	19,890
Social Security/Medicare	-	-	-	6,313	6,313
State Pension	-	-	-	12,505	12,505
Workers Compensation	-	-	-	2,211	2,211
Longevity	-	-	-	780	780
Life Insurance	-	-	-	74	74
Subtotal	-	-	-	126,525	126,525
Total Division 1754	\$ -	\$ -	\$ -	\$ 126,525	\$ 126,525

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
GENERAL PROJECTS 2021 BALLOT					
CAPITAL					
Cost Allocation	\$ -	\$ -	\$ -	\$ 28,800	\$ 28,800
Subtotal	-	-	-	28,800	28,800
Total Division 2111	\$ -	\$ -	\$ -	\$ 28,800	\$ 28,800

\$ 6,181,087	\$ 6,919,986	\$ 504,995	\$ 498,837	\$ (6,157)
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	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 495,672	\$ 352,539	\$ 316,145	\$ 272,737	-14%
Contractual Services	3,429,883	321,858	145,000	151,000	4%
Parts and Supplies	2,585	16,546	17,500	17,500	0%
Intra City	41,366	37,866	26,350	28,800	9%
Miscellaneous	-	1,142,837	-	-	0%
Capital	2,211,580	5,048,340	-	28,800	0%
Total Expenditures	\$ 6,181,087	\$ 6,919,986	\$ 504,995	\$ 498,837	

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YOUTH ACTIVITIES FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
INTEREST					
Interest	\$ 10	\$ 7	\$ 20	\$ 20	\$ -
Subtotal	10	7	20	20	-
MISCELLANEOUS					
Ropes Course Fees	\$ 2,251	\$ 7,155	\$ 3,000	\$ 3,600	\$ 600
Subtotal	2,251	7,155	3,000	3,600	600
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 15,189	\$ 15,587	\$ 398
Subtotal	-	-	15,189	15,587	398
TOTAL	\$ 2,261	\$ 7,161	\$ 18,209	\$ 19,207	\$ 998

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Temporary/Part Time	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
Social Security/Medicare	-	-	153	153	-
Workers Comp	-	-	56	54	(2)
Subtotal	-	-	2,209	2,207	(2)
CONTRACTUAL SERVICES					
Professional Development	\$ 3,376	\$ 8,720	\$ 9,500	\$ 9,500	\$ -
Professional Services	1,420	2,344	3,000	4,000	1,000
Maintenance	424	-	1,500	1,500	-
Subtotal	5,220	11,064	14,000	15,000	1,000
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 71	\$ 1,500	\$ 1,500	\$ -
Subtotal	-	71	1,500	1,500	-
INTRA CITY					
Cost Allocation	\$ 147	\$ 315	\$ 500	\$ 500	\$ -
Subtotal	147	315	500	500	-
TOTAL	\$ 5,367	\$ 11,450	\$ 18,209	\$ 19,207	\$ 998

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ 2,209	\$ 2,207	0%
Contractual Services	5,220	11,064	14,000	15,000	7%
Parts and Supplies	-	71	1,500	1,500	0%
Intra City	147	315	500	500	0%
Total Expenditures	\$ 5,367	\$ 11,450	\$ 18,209	\$ 19,207	

GOLF FACILITIES FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CHARGES FOR SERVICES					
Recreation-Golf Memberships	\$ 242,263	\$ 305,550	\$ 250,000	\$ 300,000	\$ 50,000
Subtotal	242,263	305,550	250,000	300,000	50,000
INTEREST					
Interest	\$ 1,395	\$ 2,285	\$ 1,500	\$ 20,000	\$ 18,500
Change in Fair Market Value	(1,196)	(7,499)	-	-	-
Subtotal	199	(5,215)	1,500	20,000	18,500
MISCELLANEOUS					
Property Sales	\$ 5,300	\$ 184	\$ -	\$ -	\$ -
Miscellaneous	5,000	-	-	-	-
Subtotal	10,300	184	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 67,200	\$ 54,300	\$ (12,900)
Subtotal	-	-	67,200	54,300	(12,900)
TOTAL	\$ 252,762	\$ 300,519	\$ 318,700	\$ 374,300	\$ 55,600

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PARTS AND SUPPLIES					
Irrigation Supplies	\$ 3,305	\$ 4,726	\$ 5,000	\$ 7,000	\$ 2,000
Small Equipment (under \$5,000)	4,909	488	5,000	7,000	2,000
Subtotal	8,214	5,213	10,000	14,000	4,000
CAPITAL					
Equipment (over \$5,000)	\$ 113,072	\$ 33,449	\$ 250,000	\$ 300,000	\$ 50,000
Landscaping	2,491	14,747	50,000	50,000	-
Subtotal	115,562	48,196	300,000	350,000	50,000
INTRA CITY					
Cost Allocation	\$ 3,489	\$ 1,521	\$ 8,700	\$ 10,300	\$ 1,600
Subtotal	3,489	1,521	8,700	10,300	1,600
TOTAL	\$ 127,265	\$ 54,930	\$ 318,700	\$ 374,300	\$ 55,600

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Parts and Supplies	\$ 8,214	\$ 5,213	\$ 10,000	\$ 14,000	40%
Intra City	3,489	1,521	8,700	10,300	18%
Capital	115,562	48,196	300,000	350,000	17%
Total Expenditures	\$ 127,265	\$ 54,930	\$ 318,700	\$ 374,300	

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INTERNAL SERVICE FUND



FLEET MAINTENANCE FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CHARGES FOR SERVICES					
Intergovernmental Services - Fuel	\$ 1,143,667	\$ 2,020,421	\$ 2,883,602	\$ 3,114,290	\$ 230,688
Intergovernmental Services - Parts	1,157,182	1,208,712	1,863,563	1,956,741	93,178
Intergovernmental Services - Labor	1,232,217	1,088,561	1,315,848	1,315,848	-
Intra City Charges	-	-	49,997	-	(49,997)
Subtotal	3,533,066	4,317,694	6,113,010	6,386,879	273,869
INTEREST					
Interest	\$ 409	\$ 520	\$ 500	\$ 2,700	\$ 2,200
Gain (Loss) on Disposal of Assets	-	(2,269)	-	-	-
Change in Fair Market Value	492	(1,468)	-	-	-
Subtotal	902	(3,217)	500	2,700	2,200
MISCELLANEOUS					
Property Sales	\$ 155	\$ 939	\$ -	\$ -	\$ -
Miscellaneous	239	1,197	-	-	-
Donation of Fixed Assets	346,748	76,930	-	-	-
Subtotal	347,142	79,066	-	-	-
TOTAL	\$ 3,881,109	\$ 4,393,544	\$ 6,113,510	\$ 6,389,579	\$ 276,069

FLEET MAINTENANCE FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Fleet Manager	\$ 78,832	\$ 80,192	\$ 81,952	\$ 85,230	\$ 3,278
Foreman III	107,144	109,825	113,364	117,898	4,534
Operations Coordinator	36,422	38,371	41,599	44,095	2,496
CDL Trainer	-	-	38,000	-	(38,000)
Welder	40,250	41,610	43,370	45,972	2,602
Mechanic	7,271	-	-	-	-
Senior Mechanic	310,650	337,187	357,935	264,003	(93,932)
Parts Coordinator	45,741	47,054	48,591	50,534	1,943
Lube Technician	39,559	36,164	43,141	121,570	78,429
Temporary/Part Time	13,214	16,141	20,280	21,500	1,220
Overtime	10,146	10,528	16,000	16,000	-
Health Insurance	220,417	225,339	258,582	203,525	(55,057)
Social Security/Medicare	50,635	54,100	59,601	57,214	(2,387)
State Pension	96,301	107,106	116,245	110,279	(5,966)
Workers Compensation	23,796	23,672	21,737	20,044	(1,693)
Longevity Pay	-	5,010	10,260	7,800	(2,460)
Specialty Pay	900	900	900	1,200	300
Mileage Allowance	359	216	460	460	-
Tool Allowance	6,350	22,000	14,400	14,400	-
Life Insurance	676	643	706	632	(74)
Employee Appreciation Pay	-	73,345	-	-	-
Termination Pay	(811)	(5,846)	-	-	-
Subtotal	1,087,851	1,223,558	1,287,123	1,182,355	(104,768)
CONTRACTUAL SERVICES					
Professional Development	\$ 398	\$ 5,102	\$ 11,500	\$ 19,500	\$ 8,000
Dues and Subscriptions	8,245	3,766	10,000	10,000	-
Professional Services	29,699	32,030	50,000	50,000	-
Printing	55	-	300	300	-
Postage and Freight	150	152	200	200	-
Insurance	30,042	33,450	36,000	43,100	7,100
Telecommunications	3,221	2,725	3,000	2,900	(100)
Light, Fuel and Power	37,172	44,850	42,000	54,000	12,000
Rental	-	78	-	-	-
Maintenance	150,733	169,636	240,000	240,000	-
Computer Software/Maintenance	14,562	10,874	14,562	14,562	-
Copier Expenses	1,955	2,460	2,000	2,750	750
Subtotal	276,231	305,123	409,562	437,312	27,750

FLEET MAINTENANCE FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PARTS AND SUPPLIES					
Office Supplies	\$ 3,478	\$ 1,648	\$ 2,000	\$ 2,000	\$ -
Food and Medical Supplies	594	655	600	1,000	400
Maintenance Supplies	863	1,529	2,000	15,000	13,000
Petroleum Products	3,621	2,450	4,000	4,000	-
Clothing	2,193	3,207	8,000	8,000	-
Small Equipment (under \$5,000)	16,331	8,686	14,500	14,500	-
Non-Inventory Tires	71,117	91,655	130,000	136,500	6,500
Non-Inventory Parts	459,239	502,434	650,000	682,000	32,000
Subtotal	557,436	612,264	811,100	863,000	51,900
CAPITAL					
Improvements	\$ -	\$ -	\$ -	\$ 945,000	\$ 945,000
Subtotal	-	-	-	945,000	945,000
INTRA CITY					
Cost Allocation	\$ 92,464	\$ 122,547	\$ 165,000	\$ 148,000	\$ (17,000)
Fleet Labor and Parts Inventory	196,087	335,402	620,100	450,000	(170,100)
Fleet Inventory Fuel	1,211,837	1,710,378	2,718,625	2,200,000	(518,625)
Fleet Fuel, Labor, and Parts Inventory	40,949	37,254	55,000	60,000	5,000
Inventory Adjustment	1,843	95,447	-	-	-
Subtotal	1,543,181	2,301,029	3,558,725	2,858,000	(700,725)
MISCELLANEOUS					
Transfer to Reserves	\$ -	\$ -	\$ -	\$ 44,912	\$ 44,912
Depreciation	45,888	58,675	47,000	59,000	12,000
Subtotal	45,888	58,675	47,000	103,912	56,912
TOTAL	\$ 3,510,586	\$ 4,500,648	\$ 6,113,510	\$ 6,389,579	\$ 276,069

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 1,087,851	\$ 1,223,558	\$ 1,287,123	\$ 1,182,355	-8%
Contractual Services	276,231	305,123	409,562	437,312	7%
Parts and Supplies	557,436	612,264	811,100	863,000	6%
Capital	-	-	-	945,000	100%
Intra City	1,543,181	2,301,029	3,558,725	2,858,000	-20%
Miscellaneous	45,888	58,675	47,000	103,912	121%
Total Expenditures	\$ 3,510,586	\$ 4,500,648	\$ 6,113,510	\$ 6,389,579	

ENTERPRISE FUNDS



SOLID WASTE FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CHARGES FOR SERVICES					
Sanitation-Refuse Removal	\$ 15,643,524	\$ 16,111,390	\$ 8,563,741	\$ 8,563,741	\$ -
Sanitation-Landfill	315,959	752,839	309,712	309,712	-
Sanitation-Special Pickups	958,105	1,032,429	731,053	731,053	-
Sanitation-Transfer Station	355,593	312,366	269,479	269,479	-
Sanitation-Freon Removal	1,777	244	-	-	-
Sanitation-Hazardous Waste	1,634	3,327	-	-	-
Sanitation-Compost Fees	115,062	95,448	1,550,162	1,550,162	-
Sanitation-Recycling	1,019	901	33,642	33,642	-
Sanitation-Roll Off Revenue	237,385	279,556	731,053	731,053	-
Sanitation-1.5 CU Dumpsters	109,412	118,617	4,223,792	4,223,792	-
Sanitation-Front Load Containers	123,974	133,104	2,924,378	2,924,378	-
Subtotal	17,863,446	18,840,221	19,337,012	19,337,012	-
INTEREST					
Interest	\$ 30,279	\$ 28,992	\$ 30,000	\$ 250,000	\$ 220,000
Gain (Loss) on Investments	757,962	100,991	300,000	150,000	(150,000)
Gain (Loss) on Disposal Assets	(394,094)	(377,255)	-	-	-
Change in Fair Market Value	(540,299)	(905,867)	-	-	-
Subtotal	(146,152)	(1,153,139)	330,000	400,000	70,000
MISCELLANEOUS					
Miscellaneous Leases & Easements	\$ 120,465	\$ 269,493	\$ 245,000	\$ 248,000	\$ 3,000
Insurance Proceeds	47,000	-	-	-	-
Miscellaneous	(58)	3,804	-	-	-
Donation of Fixed Assets	44,782	73,341	-	-	-
Subtotal	212,189	346,637	245,000	248,000	3,000
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 121,850	\$ -	\$ (121,850)
Subtotal	-	-	121,850	-	(121,850)
SANITATION					
Property Sales	\$ 2,124	\$ 2,596	\$ 2,163	\$ 844	\$ (1,319)
Subtotal	2,124	2,596	2,163	844	(1,319)
TOTAL	\$ 17,931,608	\$ 18,036,315	\$ 20,036,025	\$ 19,985,856	\$ (50,169)

SOLID WASTE FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
SANITATION					
PAYROLL					
Transfer Station Supervisor	\$ 53,758	\$ 23,082	\$ -	\$ 75,000	\$ 75,000
Transfer Station Manager	90,513	75,529	92,433	92,433	-
Mechanic Foreman	55,640	57,200	58,760	61,110	2,350
Network Systems Technician	37,747	39,530	42,640	-	(42,640)
Foreman	151,367	169,217	159,637	187,197	27,560
Administrative Assistant	101,366	107,829	103,478	167,564	64,086
Operations Specialist	20,862	40,437	45,120	-	(45,120)
Semi Driver	126,907	114,413	168,392	224,888	56,496
Mechanic	76,751	88,399	91,519	95,179	3,660
Senior Mechanic	46,800	48,360	49,920	53,390	3,470
Driver	302,877	506,255	849,878	845,273	(4,605)
Senior Driver	982,485	773,691	841,732	776,030	(65,702)
Sanitation Worker	234,302	158,377	147,593	234,760	87,167
Transfer Station Attendant	22,155	11,452	36,399	38,583	2,184
Temporary/Part Time	-	-	19,500	19,500	-
Overtime	254,429	259,080	300,000	300,000	-
Health Insurance	890,857	877,988	1,153,334	1,194,309	40,975
Social Security/Medicare	188,099	183,753	221,154	233,798	12,643
State Pension	87,961	95,131	445,567	470,595	25,028
Workers Compensation	87,009	81,694	80,656	81,906	1,249
Longevity Pay	-	11,675	25,320	27,960	2,640
Specialty Pay	28,375	23,350	23,400	27,600	4,200
Vacation Buyout Option	-	23,984	-	-	-
Mileage Allowance	954	993	1,400	-	(1,400)
Tool Allowance	2,300	4,000	4,800	4,800	-
Life Insurance	2,415	2,286	2,810	2,788	(22)
Unemployment Compensation	14,253	17,644	-	-	-
Pension Expense (GASB 68)	682,927	(574,199)	-	-	-
Employee Appreciation Pay	-	7,866	-	-	-
Termination Pay	(1,060)	1,649	-	-	-
Subtotal	4,542,052	3,230,666	4,965,442	5,214,662	249,220
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 598	\$ 5,000	\$ 20,000	\$ 15,000
Dues and Subscriptions	135	-	500	500	-
Professional Services	387,338	(199,717)	295,000	300,000	5,000
Licenses and Fees	257	40	1,000	1,000	-
Employment and Background Checks	65	-	-	-	-
Printing	2,993	2,142	4,000	7,500	3,500
Advertising	1,701	12,244	10,000	20,000	10,000
Postage and Freight	1,182	2,051	1,500	1,500	-
Insurance	124,222	145,747	157,000	175,200	18,200
Non-Insured Loss	15,559	16,290	-	-	-
Telecommunications	7,589	10,945	4,000	11,000	7,000
Light, Fuel and Power	111,969	147,181	120,000	160,000	40,000
Maintenance	61,628	46,504	55,000	70,000	15,000
Computer Software/Maintenance	653	1,853	10,000	2,000	(8,000)
Copier Expenses	3,964	4,503	6,000	6,000	-
Subtotal	719,254	190,381	669,000	774,700	105,700

SOLID WASTE FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
SANITATION (cont'd)					
PARTS AND SUPPLIES					
Office Supplies	\$ 8,738	\$ 8,432	\$ 10,000	\$ 5,000	\$ (5,000)
Food and Medical Supplies	1,352	257	1,300	1,000	(300)
Maintenance Supplies	34,694	47,066	80,000	80,000	-
Petroleum Products	41	8,202	5,000	15,000	10,000
Clothing	23,770	33,715	60,000	30,000	(30,000)
Small Equipment (under \$5,000)	7,013	42,029	10,000	400,000	390,000
Subtotal	75,608	139,702	166,300	531,000	364,700
CAPITAL					
Equipment (over \$5,000)	\$ (15,933)	\$ 101,910	\$ 50,000	\$ 75,000	\$ 25,000
Computers (over \$5,000)	-	-	5,000	5,000	-
Improvements	-	-	100,000	525,000	425,000
	(15,933)	101,910	155,000	605,000	450,000
INTRA CITY					
Cost Allocation	\$ 253,070	\$ 249,039	\$ 363,400	\$ 391,700	\$ 28,300
Fleet Fuel, Labor, and Parts Inventory	1,111,713	1,216,303	1,680,000	1,400,000	(280,000)
Subtotal	1,364,783	1,465,342	2,043,400	1,791,700	(251,700)
MISCELLANEOUS					
Transfer to General Fund	\$ 2,327,371	\$ 930,810	\$ 726,224	\$ 854,219	\$ 127,995
Depreciation	1,595,671	1,879,686	1,600,000	1,900,000	300,000
Transfer to Reserves	-	-	3,155,356	2,032,027	(1,123,329)
Subtotal	\$ 3,923,042	\$ 2,810,496	\$ 5,481,580	\$ 4,786,246	\$ (695,334)
Total Division 1417	\$ 10,608,806	\$ 7,938,497	\$ 13,480,722	\$ 13,703,308	\$ 222,585
EQUIPMENT REPLACEMENT					
CONTRACTUAL SERVICES					
Loan and Bond Payment	\$ -	\$ -	\$ 315,803	\$ -	\$ (315,803)
Interest Expense	53,580	25,400	129,302	-	(129,302)
Uncollectible Accounts	(31,079)	92,181	50,000	-	(50,000)
Transfer to Reserves	-	-	114,084	-	(114,084)
Subtotal	22,501	117,580	609,189	-	(609,189)
Total Division 1420/1421	\$ 22,501	\$ 117,580	\$ 609,189	\$ -	\$ (609,189)

SOLID WASTE FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
RECYCLING					
PAYROLL					
Foreman	\$ 49,974	\$ 51,638	\$ 53,040	\$ 55,161	\$ 2,121
Heavy Equipment Operator	65,461	79,014	82,222	83,325	1,103
Environmental Technician	40,259	44,135	45,759	47,589	1,830
Compost Office Attendant	33,219	35,591	33,279	35,276	1,997
Overtime	4,386	10,059	15,000	15,000	-
Health Insurance	61,982	54,803	53,634	45,598	(8,036)
Social Security/Medicare	14,342	16,707	17,508	17,930	422
State Pension	27,671	31,662	34,366	35,326	961
Workers Compensation	6,783	7,336	6,385	6,281	(104)
Longevity Pay	-	780	1,560	1,680	120
Specialty Pay	1,550	3,500	4,200	3,600	(600)
Life Insurance	208	211	228	240	12
Subtotal	305,836	335,437	347,182	347,007	(175)
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ -	\$ 250	\$ 500	\$ 500	\$ -
Professional Services	268,234	335,520	364,000	370,000	6,000
Advertising	1,093	648	2,500	5,000	2,500
Postage and Freight	194	87	200	200	-
Insurance	8,011	11,947	13,000	14,400	1,400
Telecommunications	532	296	500	400	(100)
Rental	-	-	-	4,680	4,680
Maintenance	-	-	-	2,000	2,000
Subtotal	278,065	348,749	380,700	397,180	16,480
PARTS AND SUPPLIES					
Office Supplies	\$ 797	\$ 1,445	\$ 1,200	\$ 1,200	\$ -
Maintenance Supplies	1,303	6,994	10,000	10,000	-
Clothing	922	1,251	2,200	2,750	550
Small Equipment (under \$5,000)	330	2,670	7,500	10,000	2,500
Subtotal	3,352	12,360	20,900	23,950	3,050
CAPITAL					
Improvements	\$ -	\$ 10,800	\$ 50,000	\$ -	\$ (50,000)
Subtotal	-	10,800	50,000	-	(50,000)
INTRA CITY					
Cost Allocation	\$ 23,550	\$ 18,157	\$ 32,520	\$ 31,300	\$ (1,220)
Fleet Fuel, Labor, and Parts Inventory	35,681	43,226	48,000	80,000	32,000
Subtotal	59,231	61,383	80,520	111,300	30,780
MISCELLANEOUS					
Depreciation	\$ 9,311	\$ 41,153	\$ 9,500	\$ 42,000	\$ 32,500
Transfer to Reserves	-	-	271,626	160,494	(111,132)
Subtotal	9,311	41,153	281,126	202,494	(78,632)
Total Division 1423	\$ 655,795	\$ 809,883	\$ 1,160,427	\$ 1,081,931	\$ (78,497)

SOLID WASTE FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
LANDFILL					
PAYROLL					
Landfill Manager	\$ 72,000	\$ 75,592	\$ 83,120	\$ 88,400	\$ 5,280
Staff Engineer	-	4,500	65,000	67,600	2,600
Operations Manager	13,260	13,884	14,040	14,602	562
Deputy Director of Public Works	94,099	97,593	97,219	112,200	14,981
Landfill Supervisor	57,379	58,784	60,400	62,816	2,416
Heavy Equipment Operator	152,279	158,612	164,944	128,062	(36,882)
Landfill Attendant	44,204	45,815	47,268	48,687	1,419
Landfill Worker	90,387	97,629	106,079	155,858	49,779
Temporary/Part Time	-	-	5,000	-	(5,000)
Overtime	19,400	26,226	32,000	35,000	3,000
Health Insurance	138,127	117,209	148,852	171,690	22,838
Social Security/Medicare	40,785	44,611	50,931	53,995	3,063
State Pension	77,900	86,407	100,254	106,782	6,528
Workers Compensation	18,678	19,330	18,575	18,916	341
Longevity Pay	-	2,778	6,060	6,360	300
Specialty Pay	9,000	9,600	9,600	10,800	1,200
Mileage Allowance	-	26	-	-	-
Life Insurance	490	499	558	564	6
Unemployment Compensation	4,290	-	-	-	-
Employee Appreciation Pay	-	5,553	-	-	-
Termination Pay	-	9,197	-	-	-
Subtotal	832,278	873,845	1,009,901	1,082,331	72,430
CONTRACTUAL SERVICES					
Professional Development	\$ 149	\$ 7,103	\$ 15,000	\$ 20,000	\$ 5,000
Dues and Subscriptions	991	831	500	1,000	500
Professional Services	123,165	109,715	250,000	350,000	100,000
Licenses and Fees	(445)	-	500	500	-
Printing	842	-	250	250	-
Advertising	950	562	1,000	1,000	-
Postage and Freight	186	46	250	250	-
Insurance	24,534	31,508	32,000	35,300	3,300
Non-Insured Loss	200	2,133	-	-	-
Telecommunications	3,592	3,106	3,500	3,300	(200)
Rental	3,525	13,368	25,000	25,000	-
Maintenance	5,202	6,141	125,000	125,000	-
Computer Software/Maintenance	1,519	2,794	35,000	5,000	(30,000)
Subtotal	164,410	177,307	488,000	566,600	78,600
PARTS AND SUPPLIES					
Office Supplies	\$ 1,789	\$ 1,636	\$ 1,800	\$ 1,800	\$ -
Food and Medical Supplies	1,525	1,250	1,500	1,500	-
Maintenance Supplies	15,436	8,599	15,500	15,000	(500)
Petroleum Products	8,992	4,430	5,000	4,000	(1,000)
Clothing	954	1,846	5,000	6,050	1,050
Small Equipment (under \$5,000)	62,458	2,496	5,000	5,000	-
Subtotal	91,154	20,258	33,800	33,350	(450)

SOLID WASTE FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
LANDFILL (cont'd)					
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ 15,905	\$ 20,000	\$ 700,000	\$ 680,000
Landfill Closure Exp/Reserve	310,487	1,044,824	320,000	500,000	180,000
Improvements	2,017	(19,841)	700,000	350,000	(350,000)
Subtotal	312,504	1,040,888	1,040,000	1,550,000	510,000
INTRA CITY					
Cost Allocation	\$ 85,920	\$ 91,620	\$ 110,568	\$ 122,400	\$ 11,832
Fleet Fuel, Labor, and Parts Inventory	366,766	539,845	455,000	530,000	75,000
Subtotal	452,686	631,465	565,568	652,400	86,832
MISCELLANEOUS					
Depreciation	\$ 266,955	\$ 264,279	\$ 275,000	\$ 270,000	\$ (5,000)
Transfer to Reserves	-	-	1,042,859	723,140	(319,718)
Subtotal	266,955	264,279	1,317,859	993,140	(324,718)
Total Division 1424	\$ 2,119,986	\$ 3,008,042	\$ 4,455,127	\$ 4,877,821	\$ 422,694

BELVOIR RANCH

PAYROLL					
Ranch Manager	\$ 47,008	\$ 48,468	\$ 50,128	\$ 52,133	\$ 2,005
Overtime	1,536	363	5,000	5,000	-
Health Insurance	8,952	9,270	9,316	9,482	166
Social Security/Medicare	3,584	3,648	4,218	4,376	158
State Pension	6,854	7,214	8,209	8,511	302
Workers Compensation	1,670	1,576	1,538	1,533	(5)
Longevity Pay	-	510	1,020	1,080	60
Uniform Allowance	-	110	110	110	-
Life Insurance	40	42	42	42	-
Employee Appreciation Pay	-	5,553	-	-	-
Subtotal	69,644	76,753	79,582	82,268	2,686

CONTRACTUAL SERVICES

Professional Services	\$ 34,159	\$ 24,399	\$ 45,000	\$ 45,000	\$ -
Licenses and Fees	6,046	40	-	100	100
Property Tax	19,088	4,929	20,000	20,000	-
Advertising	-	-	-	500	500
Postage and Freight	-	1	-	-	-
Insurance	2,003	2,389	2,000	2,900	900
Telecommunications	-	2,279	-	2,300	2,300
Light, Fuel and Power	21,057	16,580	22,000	24,000	2,000
Rental	1,513	5,760	7,500	7,500	-
Maintenance	11,155	841	5,000	5,000	-
Subtotal	95,021	57,219	101,500	107,300	5,800

SOLID WASTE FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
BELVOIR RANCH (cont'd)					
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 16,858	\$ 2,901	\$ 35,000	\$ 35,000	\$ -
Petroleum Products	3,657	2,567	3,000	6,000	3,000
Small Equipment (under \$5,000)	-	1,931	2,500	2,500	-
Subtotal	20,515	7,400	40,500	43,500	3,000
INTRA CITY					
Cost Allocation	\$ 5,578	\$ 4,426	\$ 8,600	\$ 9,400	\$ 800
Fleet Fuel, Labor, and Parts Inventory	15,003	25,075	18,000	26,000	8,000
Subtotal	20,581	29,501	26,600	35,400	8,800
MISCELLANEOUS					
Depreciation	\$ 5,914	\$ 6,481	\$ 5,000	\$ 6,500	\$ 1,500
Transfer to Reserves	-	-	77,377	47,829	(29,548)
Subtotal	5,914	6,481	82,377	54,329	(28,048)
Total Division 1425	\$ 211,675	\$ 177,353	\$ 330,559	\$ 322,797	\$ (7,762)
TOTAL	\$ 13,618,764	\$ 12,051,355	\$ 20,036,025	\$ 19,985,856	\$ (50,168)

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 5,749,810	\$ 4,516,701	\$ 6,402,106	\$ 6,726,267	5%
Contractual Services	1,279,251	891,237	2,248,389	1,845,780	-18%
Parts and Supplies	190,629	179,720	261,500	631,800	142%
Intra City	1,897,281	2,187,691	2,716,088	2,590,800	-5%
Miscellaneous	4,205,222	3,122,409	7,162,941	6,036,209	-16%
Capital	296,572	1,153,598	1,245,000	2,155,000	73%
Total Expenditures	\$ 13,618,764	\$ 12,051,355	\$ 20,036,025	\$ 19,985,856	

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CIVIC CENTER FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CHARGES FOR SERVICES					
Civic Center Exhibits	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Civic Center Ticket Sales	83,189	877,617	1,385,550	1,450,000	64,450
Civic Center Concessions	5,442	39,295	77,610	50,000	(27,610)
Civic Center Labor	-	-	87,500	87,500	-
Civic Center - Vendor Lobby Fee	83	149	-	-	-
Malt Beverage Sales	5,291	23,065	75,000	50,000	(25,000)
Ticketing Fee Revenue	10,204	172,948	30,000	200,000	170,000
Merchandise	-	10,826	11,000	12,000	1,000
Advertising Fees	(2,000)	-	4,000	4,000	-
Subtotal	102,209	1,123,899	1,671,660	1,854,500	182,840
INTEREST					
Interest	\$ -	\$ 52	\$ -	\$ -	\$ -
Subtotal	-	52	-	-	-
MISCELLANEOUS					
Civic Center Capital Improvement	1,983	13,017	48,750	48,000	(750)
Civic Center Rentals	54,224	87,809	85,000	100,000	15,000
Miscellaneous Donations	250	23,750	30,000	-	(30,000)
Arts Access Donations	317	2,389	1,000	1,000	-
Miscellaneous	137	1,573	-	-	-
Donation of Fixed Assets	74,452	23,177	-	-	-
Subtotal	131,362	151,715	164,750	149,000	(15,750)
GRANTS					
Civic Center Federal Grants	\$ -	\$ 1,365,193	\$ -	\$ -	\$ -
Subtotal	-	1,365,193	-	-	-
TRANSFERS					
Transfers from Other Funds	\$ -	\$ 29,208	\$ -	\$ -	\$ -
Transfers from General Fund	895,000	120,000	120,000	355,000	235,000
Subtotal	895,000	149,208	120,000	355,000	235,000
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 328,944	\$ 254,814	\$ (74,130)
Subtotal	-	-	328,944	254,814	(74,130)
TOTAL	\$ 1,128,571	\$ 2,790,067	\$ 2,285,354	\$ 2,613,314	\$ 327,960

CIVIC CENTER FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CIVIC CENTER					
PAYROLL					
Director of Civic Center	\$ 31,333	\$ -	\$ -	\$ -	\$ -
Marketing Operations Supervisor	-	-	-	57,628	57,628
Office Manager	(276)	-	-	-	-
Box Office Manager	36,630	50,406	52,290	45,427	(6,863)
Content Creator	3,725	42,138	55,120	46,695	(8,425)
Assistant Tech Director	35,228	53,601	54,121	55,000	879
Civic Center Technical Director	59,446	65,771	68,285	65,000	(3,285)
Temporary/Part Time	49,175	111,116	230,000	230,000	-
Overtime	1,680	5,898	15,000	15,000	-
Health Insurance	35,009	41,243	60,763	47,642	(13,121)
Social Security/Medicare	21,031	25,959	35,755	39,065	3,309
State Pension	29,874	31,164	35,950	41,859	5,909
Workers Compensation	9,942	12,240	13,040	13,685	645
Longevity Pay	-	-	1,080	1,560	480
Life Insurance	164	164	180	222	42
Unemployment Compensation	14,217	3,137	-	-	-
Employee Appreciation Pay	-	29,208	-	-	-
Termination Pay	1,398	7,010	-	-	-
Subtotal	328,576	479,055	621,584	658,782	37,198
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 1,517	\$ 5,000	\$ 5,000	\$ -
Local Meeting Expense	-	-	100	100	-
Dues and Subscriptions	570	2,475	8,500	18,500	10,000
Professional Services	8,721	29,003	15,000	30,000	15,000
Licenses and Fees	-	2,448	-	-	-
Credit Card Charges	6,977	56,052	50,000	75,000	25,000
Printing	605	6,851	15,500	10,000	(5,500)
Advertising	1,597	21,740	156,960	150,000	(6,960)
Postage and Freight	225	161	200	200	-
Events and Activities	41,985	759,942	850,000	850,000	-
Event Professional Services	-	2,445	65,000	50,000	(15,000)
Telecommunications	2,705	2,738	4,000	2,700	(1,300)
Light, Fuel and Power	79,012	99,354	88,000	130,000	42,000
Rental	3,580	30,158	35,000	35,000	-
Maintenance	16,987	37,461	24,000	60,000	36,000
Computer Software/Maintenance	799	5,068	5,000	6,000	1,000
Copier Expenses	361	471	2,000	2,000	-
Uncollectible Accounts	(2,000)	-	-	-	-
Subtotal	162,124	1,057,886	1,324,260	1,424,500	100,240

CIVIC CENTER FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CIVIC CENTER (cont'd)					
PARTS AND SUPPLIES					
Office Supplies	\$ 571	\$ 612	\$ 1,000	\$ 1,000	\$ -
Food and Medical Supplies	92	8,820	80,000	70,000	(10,000)
Maintenance Supplies	7,671	8,122	10,000	15,000	5,000
Event Supplies	-	1,208	15,000	15,000	-
Clothing	-	393	4,000	4,000	-
Small Equipment (under \$5,000)	1,178	9,904	15,000	15,000	-
Subtotal	9,512	29,059	125,000	120,000	(5,000)
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ 579	\$ 40,000	\$ 275,000	\$ 235,000
Subtotal	-	579	40,000	275,000	235,000
COST OF GOOD SOLD					
Concessions Expense	\$ 4,622	\$ 6,767	\$ 5,500	\$ 10,000	\$ 4,500
Malt Beverage Expense	1,666	6,680	5,500	10,000	4,500
Ticketing Fees	236	18,169	-	-	-
Subtotal	6,524	31,616	11,000	20,000	9,000
INTRA CITY					
Fleet Parts Inventory and Fuel	\$ 403	\$ 928	\$ 1,000	\$ 1,000	\$ -
Building Housekeeping	8,000	-	25,000	-	(25,000)
Subtotal	8,403	928	26,000	1,000	(25,000)
MISCELLANEOUS					
Depreciation	\$ 64,058	\$ 57,380	\$ 100,000	\$ 60,000	\$ (40,000)
Subtotal	64,058	57,380	100,000	60,000	(40,000)
Total Division 1711	\$ 579,198	\$ 1,656,502	\$ 2,247,844	\$ 2,559,282	\$ 311,438
CONCESSIONS					
PAYROLL					
Concessions Staff	\$ 3,199	\$ 16,041	\$ 25,000	\$ 40,000	\$ 15,000
Social Security/Medicare	-	24	1,913	3,060	1,148
Workers Compensation	-	11	698	1,072	375
Subtotal	3,199	16,075	27,610	44,132	16,522
CONTRACTUAL SERVICES					
Licenses and Fees	\$ -	\$ 90	\$ 2,000	\$ 2,000	\$ -
Credit Card Charges	-	-	1,500	1,500	-
Maintenance	-	-	4,700	4,700	-
Subtotal	-	90	8,200	8,200	-

CIVIC CENTER FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CONCESSIONS (cont'd)					
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 100	\$ 100	\$ -
Food and Medical Supplies	-	-	200	200	-
Maintenance Supplies	-	44	300	300	-
Event Supplies	-	-	600	600	-
Small Equipment (under \$5,000)	-	-	500	500	-
Subtotal	-	44	1,700	1,700	-
Total Division 1737	\$ 3,199	\$ 16,209	\$ 37,510	\$ 54,032	\$ 16,522
TOTAL	\$ 582,397	\$ 1,672,711	\$ 2,285,354	\$ 2,613,314	\$ 327,960

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 331,775	\$ 495,130	\$ 649,194	\$ 702,914	8%
Contractual Services	162,124	1,057,976	1,332,460	1,432,700	8%
Parts and Supplies	9,512	29,103	126,700	121,700	-4%
Intra City	8,403	928	26,000	1,000	-96%
Miscellaneous	64,058	57,380	100,000	60,000	-40%
Capital	-	579	40,000	275,000	588%
Cost of Goods Sold	6,524	31,616	11,000	20,000	82%
Total Expenditures	\$ 582,397	\$ 1,672,711	\$ 2,285,354	\$ 2,613,314	

ICE & EVENTS CENTER FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
CHARGES FOR SERVICES					
Ice Center Concessions	\$ 17,119	\$ 49,560	\$ 56,000	\$ 60,000	\$ 4,000
Ice Rental	87,944	97,639	202,085	232,273	30,188
Hockey Camp	-	-	5,000	5,000	-
Public Hockey	6,937	5,790	7,000	7,000	-
Adult Hockey	21,175	22,520	30,000	30,000	-
Youth Hockey	7,729	5,000	10,000	10,000	-
Hockey Lessons	-	-	-	500	500
Skate Rental Income	5,680	10,040	10,000	12,000	2,000
Open Skate	33,122	54,845	60,000	80,000	20,000
Learn to Skate	5,700	9,895	8,000	10,000	2,000
Skate Sharpening	1,828	2,202	2,500	2,500	-
Ice Center Birthday Parties	21,287	48,335	65,000	65,000	-
Ice Center Special Events	22,320	60,678	115,000	125,000	10,000
Ice Center Advertising	2,300	5,600	8,000	8,000	-
Ice Center Vending	6,455	13,933	9,000	14,000	5,000
Ice Center Laser Tag	19,482	27,185	40,000	40,000	-
Ice Center Miniature Golf	46,720	53,303	55,000	65,000	10,000
Ice Center Merchandise	2,009	1,911	3,000	3,000	-
Ice Center Room Rental	100	50	1,000	500	(500)
Ice Center Curling Revenue	50	60	500	2,000	1,500
Ice Center Bumper Cars	14,859	16,773	25,000	35,000	10,000
Subtotal	322,813	485,318	712,085	806,773	94,688
INTEREST					
Interest	\$ -	\$ 3	\$ -	\$ 10	\$ 10
Gain (Loss) on Disposal of Assets	-	(480)	-	-	-
Subtotal	-	(477)	-	10	10
MISCELLANEOUS					
Miscellaneous	\$ -	\$ 30	\$ 1,000	\$ 1,000	\$ -
Donation of Fixed Assets	118,093	215,046	-	-	-
Subtotal	118,093	215,076	1,000	1,000	-
TRANSFERS					
Transfers from Other Funds	\$ -	\$ 340,532	\$ -	\$ -	\$ -
Transfers from General Fund	80,000	80,000	80,000	250,000	170,000
Subtotal	80,000	420,532	80,000	250,000	170,000
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 46,346	\$ -	\$ (46,346)
Subtotal	-	-	46,346	-	(46,346)
TOTAL	\$ 520,905	\$ 1,120,449	\$ 839,431	\$ 1,057,783	\$ 218,352

ICE & EVENTS CENTER FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
PAYROLL					
Ice & Events Coordinator	\$ 62,707	\$ 65,710	\$ 67,270	\$ 72,195	\$ 4,925
Foreman I	45,440	48,105	49,665	51,652	1,987
Recreation Program Specialist	43,494	51,490	52,459	45,426	(7,033)
Maintenance Tech	(167)	33,495	34,120	38,591	4,471
Temporary/Part Time	42,953	47,903	35,000	40,000	5,000
Ice Rink Supervisors	38,310	34,976	70,000	75,000	5,000
Overtime	263	234	2,500	2,500	-
Health Insurance	26,062	27,163	26,617	53,198	26,581
Social Security	17,931	21,147	23,462	24,136	675
State Pension	21,800	28,018	30,347	30,983	636
Workers Compensation	8,549	9,337	8,557	8,456	(101)
Longevity Pay	-	390	1,560	1,560	-
Life Insurance	125	160	174	186	12
Unemployment Compensation	86	-	-	-	-
Employee Appreciation Pay	-	32,271	-	-	-
Termination Pay	1,341	8,604	-	-	-
Subtotal	308,893	409,003	401,731	443,883	42,153
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 176	\$ 4,500	\$ 4,500	\$ -
Local Meeting Expense	-	-	2,000	1,050	(950)
Dues and Subscriptions	964	868	1,000	1,000	-
Professional Services	10,824	12,365	15,000	15,000	-
Licenses and Fees	1,003	935	2,000	2,000	-
Credit Card Charges	5,429	8,875	8,500	-	(8,500)
Advertising	713	2,076	5,000	5,000	-
Postage and Freight	885	-	100	100	-
Telecommunications	2,807	2,706	3,400	2,800	(600)
Light, Fuel and Power	90,092	105,570	105,000	123,400	18,400
Maintenance	27,173	28,758	35,000	35,000	-
Computer Software/Maintenance	-	529	500	1,450	950
Copier Expenses	1,636	1,880	1,900	2,200	300
Uncollectible Accounts	(80)	100	-	-	-
Subtotal	141,444	164,837	183,900	193,500	9,600
PARTS AND SUPPLIES					
Office Supplies	\$ 331	\$ 703	\$ 1,000	\$ 1,000	\$ -
Maintenance Supplies	10,580	18,041	17,000	20,000	3,000
Clothing	1,103	460	800	800	-
Small Equipment (under \$5,000)	5,542	6,525	6,000	6,000	-
Subtotal	17,555	25,730	24,800	27,800	3,000
CAPITAL					
Equipment (over \$5,000)	\$ -	\$ -	\$ 14,500	\$ 180,000	\$ 165,500
Subtotal	-	-	14,500	180,000	165,500

ICE & EVENTS CENTER FUND

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
COST OF GOODS SOLD					
Cost of Adult Hockey	\$ 6,467	\$ 5,585	\$ 15,000	\$ 15,000	\$ -
Cost of Hockey Lessons	892	-	1,000	1,000	-
Cost of Learn to Skate	-	121	1,500	1,000	(500)
Cost of Skate Sharpening	373	265	1,000	1,500	500
Cost of Birthday Parties	3,368	4,911	10,000	8,000	(2,000)
Cost of Special Events	1,291	1,799	15,000	15,000	-
Concessions Expense	9,073	25,780	25,000	29,500	4,500
Laser Tag Expense	1,271	2,369	2,000	2,600	600
Miniature Golf Expense	1,065	830	6,000	4,000	(2,000)
Merchandise Expense	675	644	2,000	2,000	-
Bumper Car Expense	532	1,114	2,000	3,000	1,000
Subtotal	25,007	43,418	80,500	82,600	2,100
INTRA CITY					
Fleet Fuel, Labor, and Parts Inventory	\$ 3,902	\$ 2,076	\$ 5,000	\$ 3,000	\$ (2,000)
Subtotal	3,902	2,076	5,000	3,000	(2,000)
MISCELLANEOUS					
Depreciation	\$ 128,300	\$ 126,746	\$ 129,000	\$ 127,000	\$ (2,000)
Subtotal	128,300	126,746	129,000	127,000	(2,000)
TOTAL	\$ 625,102	\$ 771,809	\$ 839,431	\$ 1,057,783	\$ 218,353

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Payroll	\$ 308,893	\$ 409,003	\$ 401,731	\$ 443,883	10%
Contractual Services	141,444	164,837	183,900	193,500	5%
Parts and Supplies	17,555	25,730	24,800	27,800	12%
Intra City	3,902	2,076	5,000	3,000	-40%
Miscellaneous	128,300	126,746	129,000	127,000	-2%
Capital	-	-	14,500	180,000	1141%
Cost of Goods Sold	25,007	43,418	80,500	82,600	3%
Total Expenditures	\$ 625,102	\$ 771,809	\$ 839,431	\$ 1,057,783	

PERMANENT FUND



PERMANENT FUND

REVENUE

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
INTEREST					
Interest	\$ 2,438	\$ 2,438	\$ 3,000	\$ 12,000	\$ 9,000
Change in Fair Market Value	(2,337)	-	-	-	-
Subtotal	101	2,438	3,000	12,000	9,000
MISCELLANEOUS					
Cemetery Lots	\$ 11,295	\$ 20,210	\$ -	\$ 15,000	\$ 15,000
Subtotal	11,295	20,210	-	15,000	15,000
TOTAL REVENUES	\$ 11,396	\$ 22,648	\$ 3,000	\$ 27,000	\$ 24,000

EXPENDITURES

	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget	\$ Change from 2023 to 2024
MISCELLANEOUS					
Transfer to Other Funds	\$ 2,427	\$ 2,438	\$ 3,000	\$ 5,000	\$ 2,000
Transfer to Reserves	-	-	-	22,000	22,000
Subtotal	2,427	2,438	3,000	27,000	24,000
TOTAL EXPENDITURES	\$ 2,427	\$ 2,438	\$ 3,000	\$ 27,000	\$ 24,000

	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	% CHANGE
Miscellaneous	\$ 2,427	\$ 2,438	\$ 3,000	\$ 27,000	800%
Total Expenditures	\$ 2,427	\$ 2,438	\$ 3,000	\$ 27,000	