RESOLUTION NO. __________

ENTITLED: "A RESOLUTION SUPPORTING THE CONTINUATION OF THE OPTIONAL ONE PERCENT (1%) SALES TAX FOR CALENDAR YEARS 2027 THROUGH 2030 AND PLEDGING THAT ALL REVENUES DERIVED FROM THIS TAX WILL BE USED FOR PROJECTS DESCRIBED IN THIS RESOLUTION."

WHEREAS, Wyoming statutes allow cities and counties in Wyoming to impose an Optional One Percent (1%) Sales Tax;

WHEREAS, the Optional One Percent (1%) Sales Tax has been in effect in the City of Cheyenne and Laramie County since 1978 and has been used to finance many improvements in the county and its communities, primarily for the rebuilding, upgrading and maintenance of county roads, city streets and traffic safety systems;

WHEREAS efficiency and response capabilities of City Fire Rescue and Police Department have been dramatically upgraded and the tax continues to be necessary to allow these Departments to continue to provide vehicles and equipment for public safety projects and services;

WHEREAS, health and safety of the community and federal rules dictate storm water drainage systems be maintained, developed, and improved;

WHEREAS, the Engineering, Public Works, Community Recreation & Events, and Compliance Departments, City County Health Department, and Human Service Agencies, need funding available through continuation of this Optional One Percent (1%) Sales Tax to provide services and upgrade facilities;

WHEREAS, this funding has been instrumental to economic development which brings jobs to Cheyenne;

WHEREAS, the cost of the necessary improvements, facilities, equipment and services is well beyond the capabilities of the City of Cheyenne without the continuation of the Optional One (1%) Percent Sales Tax;

WHEREAS, it has been the practice of the Governing Body of the City of Cheyenne to define the purposes for which these tax revenues would be used and to recognize that anticipated improvements and expenditures are subject to availability of funds;

WHEREAS, the elected officials are accountable for the use of these revenues; and

WHEREAS, accountability is dependent on verification of optional sales tax expenditures and interpretation of this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF CHEYENNE, WYOMING, that the City supports passage of the Optional One (1%) Percent Sales Tax for calendar years 2027 through 2030;

BE IT FURTHER RESOLVED, that if the Optional One Percent (1%) Sales Tax is renewed, the revenues received are to be placed into a special fund to be used solely for one percent (1%) sales tax projects;

BE IT FURTHER RESOLVED, that the following list designates projects that are to be funded from the Optional One Percent (1%) Sales Tax:

STREET AND ROAD MAINTENANCE AND CONSTRUCTION: $64,000,000 (80%)

	ESTIMATED COST	Project Name and Location (Items 1 through 5 not listed in priority sequence)
1.	$40,000,000	City street and pavement maintenance and improvements (i.e. overlay, chip/slurry/micro/crack seals, traffic signals, and concrete work), including construction, reconstruction, and renovation (i.e. widening, resurfacing, drainage repairs and improvements, rehabilitation, improvements to accommodate increased traffic, or other improvements deemed necessary by the City Engineer). These funds are necessary to ensure the condition of city pavements can be maintained and improved or to fund total reconstruction if deemed necessary. May be used to meet grant match funding requirements. This funding is critical to maintain a safe transportation system.
2.	$8,000,000	Snow removal, street cleaning, and street maintenance materials (i.e. asphalt mix, sealers, ice melt material, sand, salt, gravel), equipment, facilities, and grant match for materials, equipment, and facilities.
3.	$4,000,000	Traffic Safety Improvements including replacing/upgrading traffic signals, signal controllers and signs, grant match for traffic improvements, and funding for traffic signs, posts, paint, striping, equipment, and facilities.
4.	$4,000,000	Administration and management of one percent (1%) sales tax projects. Partially funds administrative costs of project management, construction management, engineering, pavement management and project communications with the public.
5.	$8,000,000	Construction, maintenance, and repair of storm sewers, culverts, drainage channels, detention ponds, and grant match for drainage projects. This funding is necessary to ensure routine repair of drainage facilities preventing damage to public and private property while meeting federal requirements including costs associated with municipal separate storm sewer systems (MS4) permitting.

<u>OTHER PROJECTS AND AGENCIES</u>: $16,000,000 (20%)

$3,200,000 (4.00%) **Fire Rescue Department for fire protection and training facilities maintenance and development, fire equipment and emergency medical equipment and supplies, communications equipment, training, protective clothing, medical evaluations, computer and software upgrades, vehicles and matching grant opportunities.** This funding is critical in ensuring firefighters are trained and equipped to provide fire and rescue protection services.

$4,000,000 (5.00%) **Police Department Public Safety and Protection Projects, including the replacement and equipping of police cars, upgrading communication equipment, purchasing needed equipment for training and investigations, replacing outdated computers and software, upgrading facilities and matching grant opportunities.** This funding is critical in ensuring our police are properly equipped to provide public safety.

$4,000,000 (5.00%) **Community Recreation & Events Department Facilities, Equipment, Grounds, Programs, and Right-of-Way Maintenance.** This funding is needed to maintain public health, safety, and enhance Cheyenne's parks and recreational resources and to provide safe and well-maintained landscaping in City rights-of-way. This funding may be used to pay airport leases and meet grant fund matching requirements.

$1,400,000 (.0175%) **Community Recreation & Events Department Parking Lot Maintenance.** This funding is needed to provide safe and well-maintained parking lots throughout the park system. This funding may be used to meet grant fund matching requirements.

$400,000 (0.50%) **Compliance Department.** This funding is needed to maintain and replace animal control vehicles and equipment and provide funding needed for abatement of identified nuisances. This funding may be used to meet grant fund matching requirements.

$400,000 (0.50%) **Public Works Department Facilities Maintenance.** This funding is needed to provide safe and well-maintained city facilities. This funding may be used to meet grant fund matching requirements.

$400,000 (0.50%) **Equipment, vehicles, computers, software, and their related costs for various City agencies.** This funding is needed to replace computers and associated equipment, vehicles, and other needs of departments/divisions with limited funding opportunities.

$400,000 (0.50%) **City County Health Department.** This funding is needed to maintain and replace vehicles and equipment and provide mileage reimbursement to employees who drive their privately-owned vehicles to complete their assigned duties.

$1,000,000 (1.25%) **Human Services Agencies. These funds provide direct financial support to local agencies as recommended by the Human Services Advisory Council (HSAC) and approved by the governing body.** The HSAC is a joint advisory council consisting of City, County and United Way appointees created to provide recommendations to each governing body concerning human services matters. This process provides agencies a single application, review and hearing process for funding requests and develops a system to monitor effectiveness of funds committed.

$800,000 (1.00%) **Cheyenne-Laramie County Economic Development.** These funds are used to assist with expansion, retention and recruitment of businesses. The Cheyenne City Council may designate funds to provide for business recruitment and infrastructure development; sponsor reports or publications that provide economic, business, or industry data or market reports; and provide financial incentives or funding of special projects to encourage businesses to expand, retain, or relocate to Cheyenne and Laramie County. These funds may be used as grant match, full or partial grant, or loans upon approval of the governing body.

Total of all Projects under City's Share of the Optional One Percent (1%) Sales Tax for calendar years 2027 through 2030 inclusive: <u>$80,000,000</u> (100%)

BE IT FURTHER RESOLVED, that interest earned from Optional One Percent (1%) Sales Tax funds will be used to pay administration and management costs of one percent (1%) sales tax projects and pay twelve thousand five hundred dollars ($12,500.00) of the costs of United Way administering Human Services Agency funding. Designated project funding saved by performing in-house engineering design or construction management may be used to offset administration and management costs of one percent (1%) sales tax projects;

BE IT FURTHER RESOLVED that all revenues received from the 2027–2030 Optional One Percent (1%) Sales Tax shall be expended for the one percent (1%) sales tax projects identified in this Resolution. For purposes of this Resolution, revenues received from the Optional One Percent (1%) Sales Tax in excess of the estimated eighty million dollars ($80,000,000.00) in collections shall be referred to as "Overage Funds." Overage Funds shall be allocated as follows:

A. Project Administration and Management Costs. Overage Funds shall first be used to pay administration and management costs associated with the one percent (1%) sales tax projects identified in this Resolution to the extent those costs are not otherwise funded;

B. Remaining Overage Funds. After payment of the costs described in subsection A, all remaining Overage Funds shall be distributed as follows:

1. Street and Road Maintenance and Drainage. Eighty percent (80%) shall be allocated to Street and Road Maintenance and Drainage for the purposes described in this Resolution.

2. Public Works Department. Ten percent (10%) shall be allocated to the Public Works Department for City Operations and Maintenance Projects for the purposes described in this Resolution.

3. Other Projects and Agencies. Ten percent (10%) shall be allocated to Other Projects and Agencies for the purposes described in this Resolution and shall be distributed within that allocation as follows:

   a. Fire Rescue Department – 24.61%;
   b. Police Department – 30.77%;
   c. Community Recreation & Events Department – 30.77%;
   d. Community Recreation & Events Parking Lots – 10.77%; and
   e. Compliance Department – 3.08%.

BE IT FINALLY RESOLVED, that if revenue from the Optional One Percent (1%) Sales Tax is below the eighty million dollars ($80,000,000.00) estimate, the governing body will hold a public meeting and reallocate funding by resolution.

PRESENTED, READ AND ADOPTED THIS _______ DAY OF __________________, 2026.

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Patrick Collins, Mayor

(SEAL)

ATTEST:

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Kylie Soden, City Clerk