

City of Cheyenne

Monthly Financial Snapshot

March 31, 2023



This report summarizes the City of Cheyenne's General Fund revenues and expenditures through March 31, 2023. In addition, the City's Enterprise Funds including the Civic Center, Ice and Events Center and Solid Waste Fund are highlighted, as well as balances of all other City funds. All figures presented in this report are audited with the exception of Fiscal Year 2023.

CITY TREASURER NOTES

GENERAL FUND REVENUES

Fiscal Year 2023 General Fund revenues are budgeted at \$61,373,148, which includes \$2,062,188 that was approved by the Governing Body to be used from reserves. The City's actual revenues as of March 31, 2023, are \$47,803,823 or **77.89%** of total budgeted revenue. Generally, anything more than 75% is positive as this is the percentage of the fiscal year completed.

In comparison, General Fund revenue at the same time last year was \$46,995,695. Therefore, the City has received \$808,128 more in revenue this year compared to the same time period in 2022.

Below are highlights of General Fund revenues as of March 31, 2023; unless specified, all comparisons are between March 2022 and 2023:

Positive

- ↑ Revenues for miscellaneous leases and easements has exceeded expectations at 245.25% of budgeted revenues received as of March 31, 2023.
- ↑ Nuisance abatement revenues received have surpassed budgeted expectations at 194.20% of revenue received, and are \$37,869 more in revenue compared to March 2022.
- ↑ Quarterly lottery proceeds received as of March are \$130,535 more in revenue than the same time last year, and higher than anticipated at 116% of budgeted revenue received.
- ↑ Liquor licenses and permits revenue, which are received annually in January, are at 106.43% of budgeted revenue received; however, are slightly less than revenue received the same time last year by \$7,888.

Neutral

- ↑ Cable TV and franchise fees, which are received quarterly, are \$8,703 less than the same time last year, and slightly less than anticipated at 74.93% of budgeted revenues received as of March.
- ↑ Revenue for park rentals are slightly underperforming at 73.34% of budgeted revenue received; however, are \$1,927 more in revenue than March of last year.
- ↑ Parking revenues received as of March are falling short of budgeted revenue at 72.21%, but are also slightly higher than the same time last year by \$3,932.

Negative

- ↓ Golf course revenues received are significantly less than projected at 55.26% of budgeted revenue received, but have significantly improved from March of last year by \$23,905 more in revenue received.
- ↓ Planning fees are at 68.57% of budgeted revenue received as of March, but are significantly more than the same time last year by \$146,842, which is most likely contributed to Resolution 6213 which increased fees effective March 14, 2022; however it appears that projections for Fiscal Year 2023 based on the new fee structure were overly optimistic.

GENERAL FUND EXPENDITURES

The City has budgeted \$61,373,148 for expenditures in Fiscal Year 2023. Departments have spent \$42,427,333 through March 31, 2023, which is **69.13%** of the budget being used. Anything less than 75% is positive as this is the percentage of the fiscal year that has been completed. At the same time last year, the City spent \$39,517,933 in expenditures. Therefore, the City has spent \$2,909,400 more this fiscal year compared to the same time last year.

Overall, the City has received **\$5,376,490** more in revenues at the end of March compared to expenditures (see page 7).

GENERAL FUND RESERVES (FUND BALANCE)

General Fund reserves are now at **221 days** of budgeted operating expenditures at the end of March (see pages 8-9 for more information). This is **three days less** compared to the end of February. Each seven days of operating expenditures equates to approximately \$1 million in reserves.

The City now has \$17,007,256 in spendable reserves, plus \$20,177,473 (60 days of operating expenditures) that must be held as required by resolution, for a total of \$37,184,729 in unassigned reserves. In comparison, at the end of February the City had \$37,714,897 in spendable reserves. Therefore, the **spendable reserve level has decreased slightly by \$530,168** over the past month.

REVENUE ANALYSIS

General Fund Revenue Comparison Year to Date (YTD) as of March 31, 2023:

	FY 2023 Budget	FY 2023 Actual (YTD)	% Budget Used (75% to date)	FY 2022 Actual	FY 2021 Actual
TAXES & ASSESSMENTS					
Gas and Electric Franchise Fees	\$ 4,823,000	\$ 4,068,969	↑ 84.37%	\$ 4,718,561	\$ 4,257,920
Telephone Franchise Fees (Quarterly)	44,500	33,530	↑ 75.35%	40,124	44,923
Cable TV Franchise Fees (Quarterly)	770,400	577,272	→ 74.93%	779,504	783,438
BOPU 2% Assessment Fee	531,000	488,848	↑ 92.06%	618,873	-
Property Tax (December & June)	7,141,818	4,842,411	↓ 67.80%	6,544,855	6,136,321
Vehicle Registration Fees	1,616,000	1,215,086	↑ 75.19%	1,661,824	1,659,759
Total Taxes and Assessments	\$ 14,926,718	\$ 11,226,115	↑ 75.21%	\$ 14,363,740	\$ 12,882,361
LICENSES & PERMITS					
Building Permits	\$ 2,500,000	\$ 2,022,008	↑ 80.88%	\$ 4,496,162	\$ 3,788,858
Liquor Licenses & Permits (January)	124,950	132,981	↑ 106.43%	152,302	126,885
Contractor Licensing	325,000	229,385	↓ 70.58%	302,884	329,050
Other Permits and Licenses	148,290	97,279	↓ 65.60%	150,065	143,405
Total Licenses/Permits	\$ 3,098,240	\$ 2,481,653	↑ 80.10%	\$ 5,101,414	\$ 4,388,198
INTERGOVERNMENTAL					
Sales & Use Tax	\$ 22,000,000	\$ 18,976,260	↑ 86.26%	\$ 24,451,724	\$ 22,267,320
Gas Tax	1,590,000	1,228,111	↑ 77.24%	1,605,956	1,590,713
Special Fuel Tax	646,000	534,056	↑ 82.67%	660,143	604,864
Cigarette Tax	308,000	216,767	↓ 70.38%	310,605	307,522
Mineral Royalties (Quarterly)	2,715,000	1,361,182	↓ 50.14%	2,734,732	2,714,100
Severance Tax (Quarterly)	2,200,000	1,170,597	↓ 53.21%	2,344,516	2,200,709
State Distribution (August & January)	4,551,000	4,551,634	↑ 100.01%	4,103,750	3,989,844
Historic Horse Racing (Semi-Annual)	1,195,000	1,130,505	↑ 94.60%	1,019,595	726,007
Lottery Proceeds (Quarterly)	325,000	377,029	↑ 116.01%	285,072	384,820
Skill Based Games (Semi-Annual)	80,000	-	↓ 0.00%	158,862	46,208
Laramie County Animal Control (Annual)	134,400	-	↓ 0.00%	109,000	-
State & DDA Subsidy	-	-	-	-	4,125
Total Intergovernmental	\$ 35,744,400	\$ 29,546,142	↑ 82.66%	\$ 37,783,955	\$ 34,836,233
CHARGES FOR SERVICES					
Parking (Cox, Spiker, East Lot)	\$ 236,000	\$ 178,279	↑ 75.54%	\$ 300,320	\$ 275,322
Record Checks	2,000	1,215	↓ 60.75%	2,016	2,138
Burglar Alarms	5,000	2,700	↓ 54.00%	7,675	20,300
Vehicle Inspections (Quarterly)	36,000	13,360	↓ 37.11%	30,880	37,220
Nuisance Abatement	9,000	17,478	↑ 194.20%	(19,114)	124,028
Court Fees	500	183	↓ 36.60%	587	-
Golf Course Revenue	483,000	266,928	↓ 55.26%	527,735	427,916
Aquatics Revenue	212,000	176,582	↑ 83.29%	214,893	138,042
Cost Allocation	831,000	698,838	↑ 84.10%	853,459	826,606
Total Charges for Services	\$ 1,814,500	\$ 1,355,564	→ 74.71%	\$ 1,918,450	\$ 1,851,571

REVENUE ANALYSIS

General Fund Revenue Comparison Year to Date (YTD) as of March 31, 2023:

	FY 2023 Budget	FY 2023 Actual (YTD)	% Budget Used (75% to date)	FY 2022 Actual	FY 2021 Actual
FINES & FORFEITS					
Liquor Violation Fee	\$ 600	\$ 350	↓ 58.33%	\$ 250	\$ 250
Parking Fines	180,000	129,973	→ 72.21%	154,336	256,686
Court Fines	140,000	112,908	↑ 80.65%	131,186	147,593
Court Bonds	400,000	377,393	↑ 94.35%	465,452	377,029
Total Fines & Forfeits	\$ 720,600	\$ 620,623	↑ 86.13%	\$ 751,224	\$ 781,557
MISCELLANEOUS					
Interest	\$ 152,800	\$ 381,380	↑ 249.59%	\$ (1,000,572)	\$ 86,991
Cemetery	101,500	120,842	↑ 119.06%	147,518	111,473
Parks Rentals	29,100	21,343	→ 73.34%	40,798	44,054
Kiwanis Community House Rentals	70,000	69,759	↑ 99.66%	81,782	69,086
Forestry Fees	2,000	1,055	↓ 52.75%	445	1,625
Wind Energy Leases (Quarterly)	710,000	457,683	↓ 64.46%	740,992	1,013,656
Right-of-Way Contracts	110,000	149,579	↑ 135.98%	94,902	44,931
Miscellaneous Leases & Easements	30,000	73,576	↑ 245.25%	361,614	92,192
Police Property Auctions	-	10,796	↑ 100.00%	-	-
Miscellaneous Police Charges	250	1,540	↑ 616.02%	476	363
Police Overtime Reimbursements	151,000	112,676	→ 74.62%	145,321	125,840
Planning Fees	240,000	164,562	↓ 68.57%	70,440	94,650
Administrative Fees	500	8,171	↑ 1634.21%	3,063	790
Advertising Fees	3,000	2,750	↑ 91.67%	4,700	3,000
Industrial Siting Impact Fees	-	-		-	100,567
Property Sales	10,000	264	↓ 2.64%	2,033	3,063
Proceeds from Capital Financing	-	-		-	5,455,000
Miscellaneous	21,617	6,617	↓ 30.61%	42,736	(1,799)
Police Grants	603,000	405,277	↓ 67.21%	627,508	606,400
Transfers from Other Funds	771,736	585,856	↑ 75.91%	2,076,084	3,138,084
Total Miscellaneous	\$ 3,006,503	\$ 2,573,725	↑ 85.61%	\$ 3,439,839	\$ 10,989,966
Total General Fund Revenues	\$ 59,310,960	\$ 47,803,823	↑ 80.60%	\$ 63,358,623	\$ 65,729,888
*Reserves Used	2,062,188	-		-	-
Total Revenues	\$ 61,373,148	\$ 47,803,823	↑ 77.89%	\$ 63,358,623	\$ 65,729,888

*Revenue from Reserves Summary

Obligated to Balance FY 2023 Budget - Approved through Ordinance 6-13-22	\$ 747,566
Reappropriation - Approved through Resolution 9-26-22	578,097
Reappropriation - Approved through Resolution 12-27-22	249,055
Reappropriation - Approved through Resolution 1-9-23	462,042
Reappropriation - Approved through Resolution 2-27-23	25,427
	\$ 2,062,188

EXPENDITURE ANALYSIS

General Fund Expenditure Status by Department and Division Year to Date (YTD) as of March 31, 2023:

DEPARTMENT/DIVISION	FY 2023 Budget	FY 2023 Actual (YTD)	% Budget Used (75% to date)	FY 2022 Actual	FY 2021 Actual
CITY COUNCIL					
City Council	\$ 289,997	\$ 223,011	↓ 76.90%	\$ 260,304	\$ 253,018
	\$ 289,997	\$ 223,011	↓ 76.90%	\$ 260,304	\$ 253,018
MAYOR					
Mayor	\$ 540,309	\$ 484,842	↓ 89.73%	\$ 545,826	\$ 572,807
City Attorney	719,847	526,552	↓ 73.15%	603,351	611,944
Human Resources	694,071	430,214	↑ 61.98%	568,205	479,660
Compliance	2,017,539	1,297,483	↑ 64.31%	1,621,671	1,155,782
Information Technology	1,310,035	913,998	↓ 69.77%	1,111,846	1,082,339
Animal Control	436,725	309,300	↓ 70.82%	356,990	-
Municipal Court	824,756	579,013	↓ 70.20%	704,411	629,051
Youth Alternatives	503,344	357,349	↓ 71.00%	438,697	395,902
	\$ 7,046,626	\$ 4,898,750	↓ 69.52%	\$ 5,950,996	\$ 4,927,485
CITY CLERK					
City Clerk	\$ 843,177	\$ 590,222	↓ 70.00%	\$ 729,092	\$ 687,853
	\$ 843,177	\$ 590,222	↓ 70.00%	\$ 729,092	\$ 687,853
PUBLIC WORKS					
Public Works Administration	\$ 222,276	\$ 169,323	↓ 76.18%	\$ 207,646	\$ 198,034
Traffic Engineering	580,463	412,392	↓ 71.05%	523,509	502,023
Facilities Maintenance	1,044,130	723,966	↓ 69.34%	858,358	757,787
Street and Alley	2,825,667	1,855,965	→ 65.68%	2,447,366	2,236,013
	\$ 4,672,536	\$ 3,161,646	↓ 67.66%	\$ 4,036,878	\$ 3,693,857
POLICE					
Police Administration	\$ 4,110,285	\$ 2,652,685	↑ 64.54%	\$ 4,040,975	\$ 3,208,604
Police Patrol	11,845,372	8,373,316	↓ 70.69%	10,734,994	10,209,046
Parking	286,548	175,816	↑ 61.36%	-	-
	\$ 16,242,205	\$ 11,201,817	↓ 68.97%	\$ 14,775,969	\$ 13,417,651
FIRE					
Fire Administration	\$ 872,424	\$ 387,812	↑ 44.45%	\$ 445,279	\$ 473,317
Fire Support	368,514	269,756	↓ 73.20%	-	-
Fire Training	-	(69)		202,589	348,666
Fire Prevention	830,645	656,962	↓ 79.09%	703,361	604,153
Fire Operations	10,669,566	8,102,200	↓ 75.94%	10,506,474	9,577,910
Fire Hazardous Materials	-	-		-	5,878
Emergency Medical Services	228,979	132,683	↑ 57.95%	213,295	176,817
	\$ 12,970,128	\$ 9,549,345	↓ 73.63%	\$ 12,070,997	\$ 11,186,742

EXPENDITURE ANALYSIS

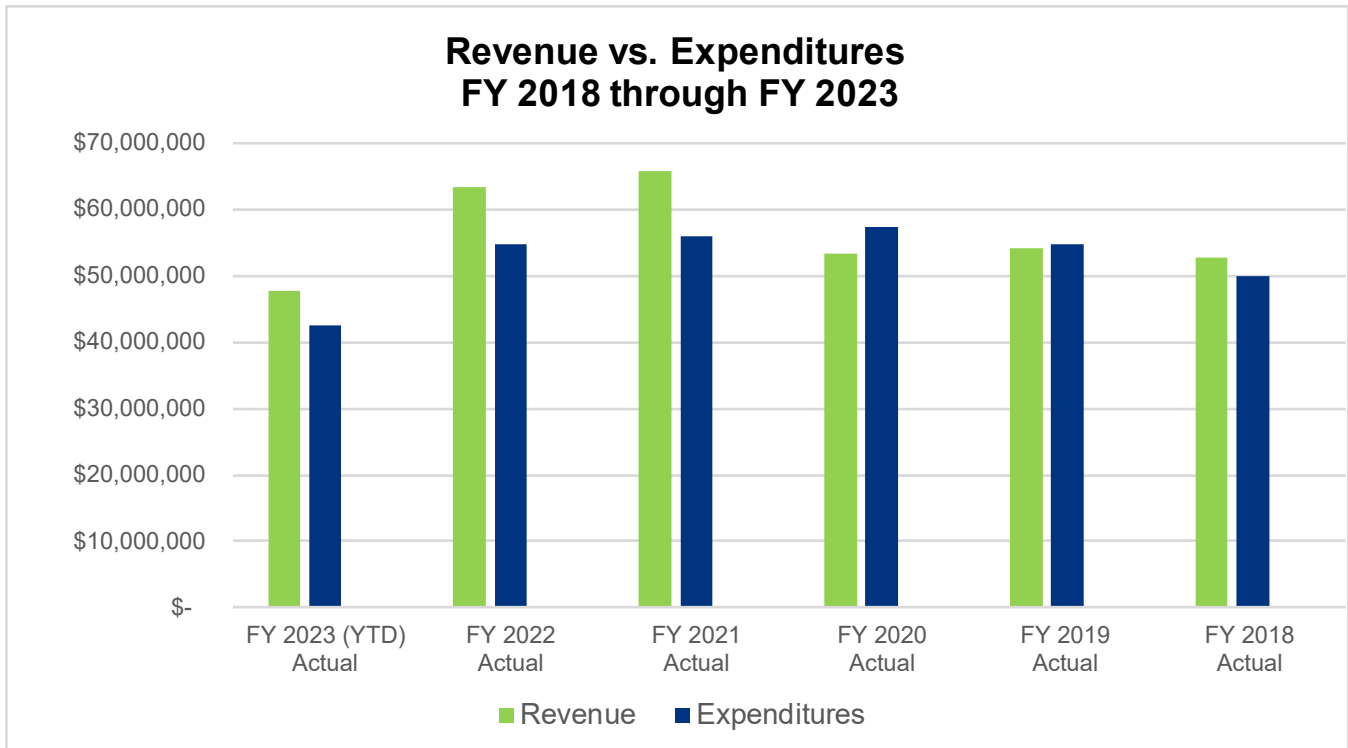
General Fund Expenditure Status by Department and Division Year to Date (YTD) as of March 31, 2023:

DEPARTMENT/DIVISION	FY 2023 Budget	FY 2023 Actual (YTD)	% Budget Used (75% to date)	FY 2021 Actual	FY 2021 Actual
COMMUNITY RECREATION AND EVENTS (CRE)					
CRE Administration	\$ 877,385	\$ 459,711	↑ 52.40%	\$ 564,336	\$ 546,703
Forestry	831,449	535,715	↑ 64.43%	662,009	625,036
Programs and Facilities	523,818	370,228	↓ 70.68%	486,729	426,938
Aquatics	1,333,415	899,870	↓ 67.49%	1,079,263	762,475
Recreation	358,030	230,713	↑ 64.44%	300,762	294,582
Recreation Buildings	145,060	86,112	↑ 59.36%	124,731	119,549
Golf Courses	966,330	687,379	↓ 71.13%	896,547	802,430
Parks	2,280,428	1,512,509	→ 66.33%	1,832,507	1,755,145
Cemetery	480,493	285,324	↑ 59.38%	366,390	366,016
Botanic Gardens	775,609	542,734	↓ 69.98%	663,966	450,420
Clean and Safe	535,452	280,522	↑ 52.39%	497,829	320,988
	\$ 9,107,470	\$ 5,890,816	↑ 64.68%	\$ 7,475,071	\$ 6,470,283
CITY ENGINEER					
Engineering	\$ 1,453,909	\$ 849,057	↑ 58.40%	\$ 935,307	\$ 935,812
	\$ 1,453,909	\$ 849,057	↑ 58.40%	\$ 935,307	\$ 935,812
CITY TREASURER					
Finance	\$ 863,164	\$ 632,498	↓ 73.28%	\$ 782,073	\$ 670,312
	\$ 863,164	\$ 632,498	↓ 73.28%	\$ 782,073	\$ 670,312
PLANNING & DEVELOPMENT					
Planning/Development	\$ 1,091,008	\$ 538,102	↑ 49.32%	\$ 778,144	\$ 704,799
	\$ 1,091,008	\$ 538,102	↑ 49.32%	\$ 778,144	\$ 704,799
MISCELLANEOUS					
General Accounts	\$ 4,547,849	\$ 3,352,319	↓ 73.71%	\$ 3,865,715	\$ 10,464,930
Special Projects	44,201	100	↑ 0.23%	332,298	949,034
	\$ 4,592,050	\$ 3,352,419	↓ 73.00%	\$ 4,198,014	\$ 11,413,964
SUPPORT SERVICES					
Economic Development	\$ 75,000	\$ 75,000	↓ 100.00%	\$ 50,000	\$ 39,860
City-County Support	1,137,004	607,776	↑ 53.45%	1,614,219	1,271,236
Community Services Support	988,875	856,875	↓ 86.65%	967,000	318,700
	\$ 2,200,879	\$ 1,539,651	↓ 69.96%	\$ 2,631,219	\$ 1,629,796
Total	\$61,373,148	\$42,427,333	↓ 69.13%	\$54,624,064	\$55,991,573

REVENUE VS. EXPENDITURE COMPARISON

General Fund Fiscal Years 2018-2023

	FY 2023 (YTD) Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual
Revenue	\$ 47,803,823	\$ 63,257,280	\$ 65,729,801	\$ 53,211,609	\$ 54,086,252	\$ 52,787,994
Expenditures	42,427,333	54,624,064	55,991,573	57,333,305	54,730,786	49,817,845
Difference	\$ 5,376,490	\$ 8,633,216	\$ 9,738,229	\$ (4,121,697)	\$ (644,534)	\$ 2,970,149
Reserves Added (Used)	\$ 5,376,490	\$ 8,633,216	\$ 9,738,229	\$ (4,121,697)	\$ (644,534)	\$ 2,970,149
Excess (Deficiency)	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)



General Fund Fiscal Year 2023 and 2022 Budget vs. Actual

	FY 2023			FY 2022		
	Budget	Actual YTD	Difference	Budget	Actual	Difference
Revenue	\$ 61,373,148	\$ 47,803,823	\$ (13,569,325)	\$ 56,865,166	\$ 63,257,280	\$ 6,392,114
Expenditures	61,373,148	42,427,333	(18,945,815)	56,865,166	54,624,064	(2,241,102)
Excess (Deficiency)	\$ (0)	\$ 5,376,490	\$ 5,376,490	\$ 0	\$ 8,633,216	\$ 8,633,216

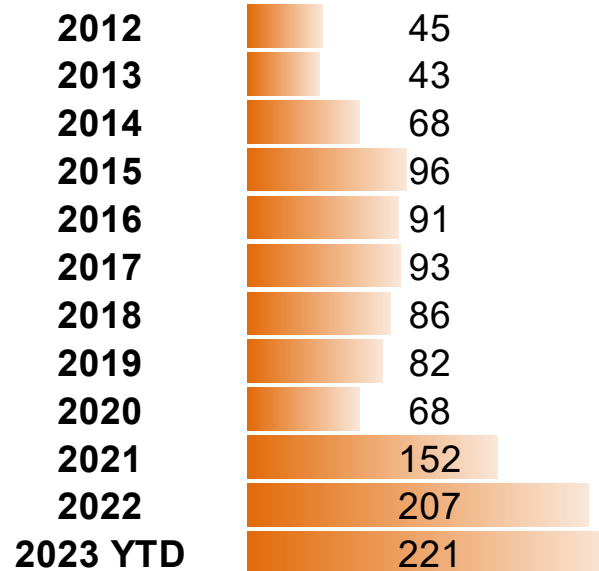
GENERAL FUND RESERVES (FUND BALANCE)

Calculation of Number of Days of Reserves

Current Fiscal Year 2023 General Fund Budget	\$ 61,373,148
Divided by 365 days (Daily Reserve Level)	\$ 168,146
Total Unassigned Fund Balance (see next page)	\$ 37,184,729
Divide Daily Reserve Level by Total Unassigned Fund Balance for # of Days	221

**221 days, or \$37,184,729
in unassigned reserves**

11 Year Comparison of Number of Days of Reserves



GENERAL FUND RESERVES CALCULATION

Estimated as of March 31, 2023

Current FY 2023 Budget	\$ 61,373,148	
*120 Day Reserve (Adopted Budget Divided by 365 then Multiplied by 120)	20,177,473	
Total Fund Balance as of March 31, 2023 (Unaudited)		\$ 41,495,519
Nonspendable:		
Long-Term Portion of Annexation Loan Receivable	4,627	
Prepaid Assets	182,309	
	186,936	
Restricted:		
Bond Ordinance Reserves	548,169	
	548,169	
Total Nonspendable and Restricted		735,104
Fund Balance, Unrestricted		40,760,414
USE OF UNRESTRICTED RESERVES		
Fund Balance, Unrestricted		\$ 40,760,414
Committed (by Ordinance, Resolution, Grant or Contract):		
By Resolution:		
Designated for Annexation Loans (Resolution 4437) - Approved 6-23-03	75,000	
Designated for Infrastructure (Resolution 5240) Balance - Approved 9-13-10	30,878	
FY 2023 Budget Reappropriation (Resolution 6269) Balance - Approved 9-26-22	188,206	
FY 2023 Budget Reappropriation (Resolution 6293) Balance - Approved 12-27-22	143,927	
FY 2023 Budget Reappropriation (Resolution 6301) Balance - Approved 1-9-23	231,021	
FY 2023 Budget Reappropriation (Resolution 6304) Balance - Approved 2-27-23	15,256	
	684,289	
By Budget Ordinance:		
FY 2023 Budget Ordinance Balance - Approved 6-13-22	492,401	
	492,401	
Total Committed		1,176,689
Assigned (Established by Highest Level of Decision Making or Official Designated)		
By Management Intent:		
Fire Pension A - Mayor assigned to pay for future annual payments	2,000,000	
Data Center revenue held for 3 Compliance employees for FY 2024	73,857	
Eco-Site Lease Buyout to be used for Gymnastics Facility	325,139	
	2,398,996	
Total Assigned		2,398,996
Unassigned Fund Balance Available (Unrestricted Fund Balance Less Total Committed and Assigned)		37,184,729
*Less 60 days Unassigned Reserves from Above (Required by Resolution 5605)		20,177,473
Available to Spend		\$ 17,007,256

For more information on fund balance definitions, please see page 21.

SALES TAX COMPARISON OVERVIEW

February 2023 versus February 2022 Analysis

The City's state sales tax collections payment for February 2023 that was received in March was \$2,025,009, or \$288,828 more in revenue than the same time last year. On page 11, you will see a table that shows the variations by category of more than \$15,000 in sales taxes collected in Laramie County, comparing February 2022 to 2023.

The most significant sales tax differences year-over-year that are greater or less than \$100,000 are as follows:

- ↑ **Other General Merchandise Stores.** Sales tax for this industry increased by **\$1,020,440** compared to last February. This industry group comprises establishments primarily engaged in retailing new goods in general merchandise stores (except department stores).
- ↑ **Support Activities for Mining.** This industry comprises establishments primarily engaged in providing support services, on a contract or fee basis, required for the mining and quarrying of minerals and for the extraction of oil and gas. Sales tax for this industry has increased for the fourth month in a row by **\$757,683** compared to February 2022.
- ↑ **Direct Selling Establishments.** Sales tax for this industry increased by **\$127,596** in February 2023 compared to February 2022. This industry group uses methods, such as home delivery, door-to-door solicitation, in-home demonstration and displaying of merchandise through temporary stalls and
- ↓ **Building Material and Supplies Dealers.** This industry group has decreased for the second consecutive month in a row. This industry comprises establishments primarily engaged in retailing building materials, hardware, paint, wallpaper and related supplies. Sales tax for this industry decreased by **\$407,548** in February 2023 compared to the previous year.

SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

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

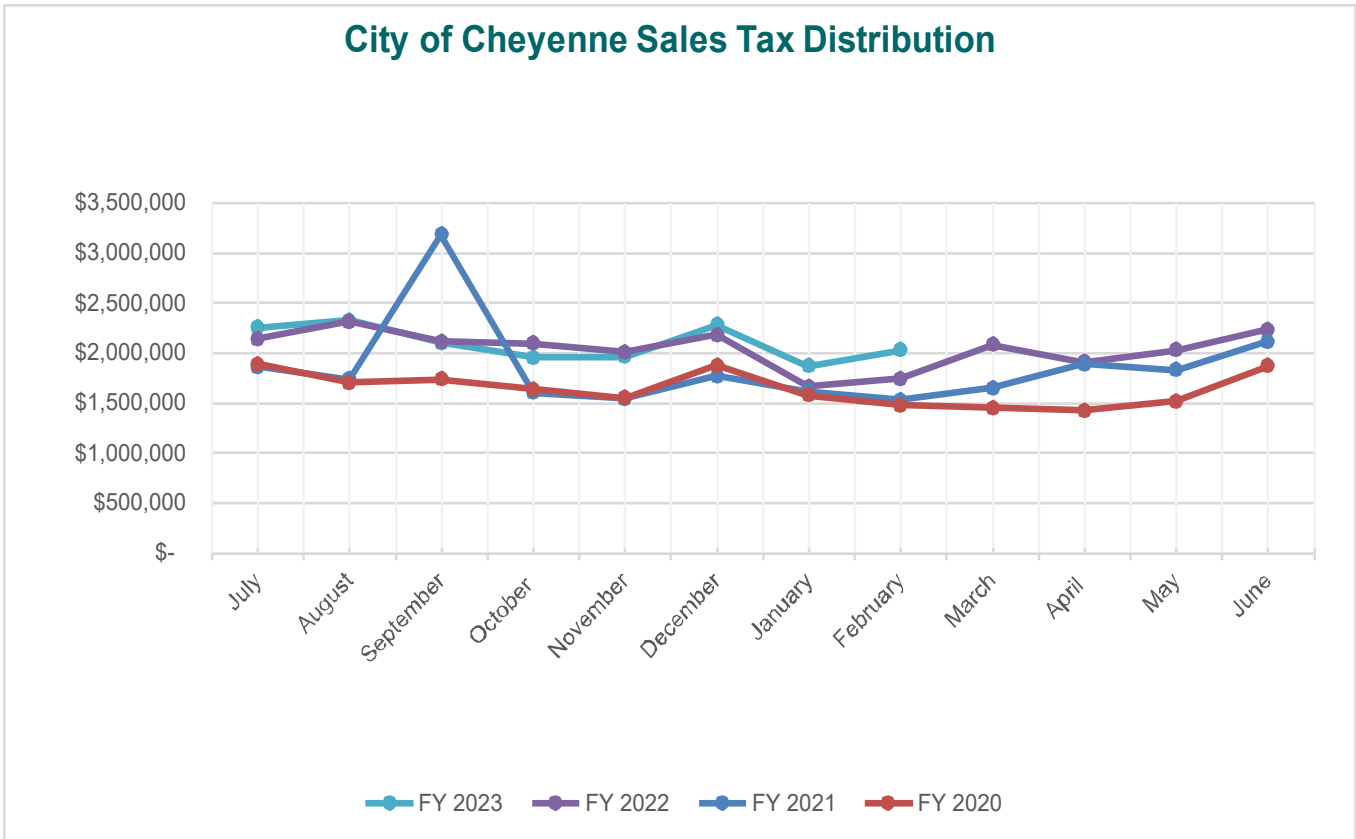
February Sales Tax Received in April

Description	February 2022	February 2023	Difference
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	\$ 1,195,262	\$ 787,714	\$ (407,548)
3342-COMMUNICATIONS EQUIPMENT MANUFACTURING	97,651	189	(97,462)
4431-ELECTRONICS AND APPLIANCE STORES	269,974	222,527	(47,447)
3323-ARCHITECTURAL AND STRUCTURAL METALS MFG.	64,762	19,656	(45,106)
5174-SATELLITE TELECOMMUNICATIONS	47,457	6,162	(41,295)
2389-OTHER SPECIALTY TRADE CONTRACTORS	56,710	19,124	(37,586)
5179-OTHER TELECOMMUNICATIONS	44,773	8,810	(35,963)
5171-WIRED TELECOMMUNICATIONS CARRIERS	45,230	12,368	(32,862)
5415-COMPUTER SYSTEMS DESIGN AND RELATED SERVICES	49,725	18,179	(31,546)
5173-TELECOMMUNICATIONS RESELLERS	115,688	84,183	(31,506)
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	66,777	36,195	(30,583)
4422-HOME FURNISHINGS STORES	66,120	39,562	(26,558)
4521-DEPARTMENT STORES	117,929	100,907	(17,022)
4413-AUTO PARTS, ACCESSORIES, AND TIRE STORES	233,159	249,137	15,979
2382-BUILDING EQUIPMENT CONTRACTORS	27,222	43,975	16,753
4238-MACHINERY AND SUPPLY MERCHANT WHOLESALERS	62,980	80,730	17,750
4246-CHEMICAL MERCHANT WHOLESALERS	18,463	36,233	17,770
2211-POWER GENERATION AND SUPPLY	592,659	611,942	19,283
3334-HVAC AND COMMERCIAL REFRIGERATION EQUIPMENT	(817)	18,703	19,520
4233-LUMBER AND CONST. SUPPLY MERCHANT WHOLESALERS	35,211	56,594	21,383
4231-MOTOR VEHICLE AND PARTS MERCHANT WHOLESALERS	13,211	45,620	32,409
8113-COMMERCIAL MACHINERY REPAIR AND MAINTENANCE	39,122	78,208	39,086
4471-GASOLINE STATIONS	218,831	258,842	40,012
8111-AUTOMOTIVE REPAIR AND MAINTENANCE	249,036	290,424	41,388
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	189,386	231,075	41,688
4442-LAWN AND GARDEN EQUIPMENT AND SUPPLIES STORES	19,874	80,341	60,467
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	908,121	979,557	71,437
4543-DIRECT SELLING ESTABLISHMENTS	268,903	396,498	127,596
2131-SUPPORT ACTIVITIES FOR MINING	215,824	973,507	757,683
4529-OTHER GENERAL MERCHANDISE STORES	480,701	1,501,141	1,020,440

SALES TAX COMPARISON

CITY OF CHEYENNE 4% STATE SALES TAX DISTRIBUTION				
Month of Collections	FY 2023	FY 2022	FY 2021	FY 2020
July	\$ 2,246,118	\$ 2,133,878	\$ 1,855,945	\$ 1,881,067
August	2,325,517	2,306,893	1,734,990	1,700,588
September	2,097,991	2,109,367	3,178,334	1,734,556
October	1,951,221	2,091,346	1,600,310	1,631,320
November	1,956,871	2,003,374	1,536,593	1,547,426
December	2,277,345	2,174,556	1,764,239	1,872,895
January	1,867,604	1,661,202	1,609,199	1,569,278
February	2,025,009	1,736,181	1,525,877	1,475,787
March		2,078,281	1,645,139	1,443,907
April		1,903,056	1,883,599	1,416,691
May		2,026,288	1,821,482	1,515,278
June		2,227,303	2,111,613	1,861,193
Total	\$ 16,747,677	\$ 24,451,724	\$ 22,267,320	\$ 19,649,985

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



CITY OF CHEYENNE
ENTERPRISE FUNDS

ENTERPRISE FUNDS SUMMARY

Cheyenne Civic Center

The Cheyenne Civic Center, through the end of March, has experienced a \$333,765 total operating loss. This amount does not include the \$299,741 General Fund subsidy revenue transfer or \$40,397 depreciation expense, which, when considered, decreased the total net loss year-to-date to \$74,421. The Civic Center also received American Rescue Plan federal revenue recovery dollars in the amount of \$189,506 this year. With the receipt of these funds, plus limited investment income, the Civic Center's net profit through March 31, 2023, was \$115,171.

The cost recovery rate (meaning the percentage of operating revenue needed to cover operating expenditures) is **76.50%** at the end of March. This is an increase of 6.53% from the month of February.

The total net position of the Civic Center is now a positive \$686,841 at the end of March, comprised of \$658,389 in capital assets and an amount of \$28,452 in unrestricted funds. The purchase of a sound system resulted in the increase in capital assets, which at the end of January were \$442,853. The remaining \$158,721 balance of the sound system will be paid in April 2023. This will increase capital assets even more in April.

Cheyenne Ice and Events Center

The Cheyenne Ice and Events Center had an operating net income of \$1,886 through the end of March. With the addition of the \$60,000 General Fund subsidy transfer, subtraction of \$95,059 in depreciation expense, plus limited investment income, the total year-to-date net loss is \$33,096.

The cost recovery rate at the end of March is **100.39%**. This is a decrease of 4.32% from February 2023.

The Ice and Event Center's net position is now \$2,227,878, which is the combination of \$2,214,364 in capital assets such as the building, equipment and land, \$295,875 in restricted funds from the sale of Ice and Events Center property in 2020 to be used for the Gymnastics Facility, and a negative unrestricted balance (including cash) in the amount of (\$282,361).

Solid Waste Fund

The Solid Waste Fund has a net operating income of \$4,262,737 as of March 31, 2023. This does not include the expense of the \$576,552 transfer to the General Fund, or the \$1,638,839 depreciation expense, which when combined with investment revenue, decreased the total net income to \$2,413,664 year-to-date.

The Solid Waste Fund's net position is now \$53,939,727, of which \$40,409,611 is invested in capital assets such as equipment, buildings, and land, and the remaining \$13,530,116 is unrestricted.

CHEYENNE CIVIC CENTER

Statement of Revenues and Expenditures FY 2023 YTD through March 31, 2023

	FY 2023 Budget	FY 2023 Actual (YTD)	% Budget Used (75% to date)	FY 2022 Actual	FY 2021 Actual
Operating					
Revenue	\$ 2,668,874	\$ 1,086,535	40.71%	\$ 1,252,437	\$ 233,571
Expenditures	(2,719,874)	(1,420,301)	52.22%	(1,615,331)	(518,339)
Net operating income (loss)	(51,000)	(333,765)		(362,895)	(284,768)
Non Operating Expenses					
Depreciation	(100,000)	(40,397)		(57,380)	(64,058)
Non Operating Revenue					
Transfer from General Fund	120,000	299,741	249.78%	120,000	895,000
Investment Income	-	86		52	-
Grants and Donations	31,000	189,506	611.31%	1,417,578	-
	51,000	448,936		1,480,250	830,942
Net income (loss)	\$ (0)	\$ 115,171		\$ 1,117,355	\$ 546,174
Operating Income Cost Recovery Rate		76.50%		77.53%	45.06%

Civic Center Fund Net Position

Net investment in capital assets	\$ 658,389	\$ 469,784	\$ 412,726
Unrestricted (deficit)	28,452	101,885	(958,411)
Net Position	\$ 686,841	\$ 571,670	\$ (545,686)

Civic Center Net Income (Loss) History

Fiscal Year	Net Profit (Loss)	Beginning Net Position	Ending Net Position
2009	\$ (83,867)	\$ 776,227	\$ 692,360
2010	387,617	692,360	1,079,977
2011	48,239	1,079,977	1,128,216
2012	(124,457)	1,128,216	1,003,759
2013	(82,662)	1,003,759	921,097
2014	(229,082)	921,097	692,014
2015	72,849	692,014	764,863
2016	(291,653)	764,863	473,210
2017	(135,437)	473,210	337,773
2018	(221,280)	337,773	116,493
2019	(691,638)	116,498	(575,140)
2020	(516,719)	(575,140)	(1,091,859)
2021	546,174	(1,091,859)	(545,686)
2022	1,117,355	(545,686)	571,670
2023 YTD	115,171	571,670	686,841

Civic Center History of General Fund Subsidy

Fiscal Year	Amount
2009	\$ 309,240
2010	293,742
2011	264,400
2012	270,590
2013	201,498
2014	200,000
2015	200,000
2016	200,000
2017	200,000
2018	160,000
2019	120,000
2020	120,000
2021	895,000
2022	120,000
2023	434,611

CHEYENNE ICE AND EVENTS CENTER

Statement of Revenues and Expenditures FY 2023 YTD through March 31, 2023

	FY 2023 Budget	FY 2023 Actual (YTD)	% Budget Used (75% to date)	FY 2022 Actual	FY 2021 Actual
Operating					
Revenue	\$ 759,254	\$ 480,594	63.30%	\$ 484,838	\$ 322,813
Expenditures	(711,254)	(478,708)	67.30%	(645,063)	(496,802)
Net operating income (loss)	48,000	1,886		(160,225)	(173,989)
Non Operating Expenses					
Depreciation	(129,000)	(95,059)		(126,746)	(128,300)
Non Operating Revenue					
Miscellaneous Income	1,000	65	6.51%	33	-
Investment Income	-	12		-	-
Grants and Donations	-	-		555,578	118,093
Transfer from General Fund	80,000	60,000	75.00%	80,000	80,000
Net income (loss)	\$ 0	\$ (33,096)		\$ 348,640	\$ (104,196)
Operating Income Cost Recovery Rate		<u>100.39%</u>		<u>75.16%</u>	<u>64.98%</u>

Ice and Events Center Fund Net Position

Net investment in capital assets	\$ 2,214,364	\$ 1,962,562	\$ 2,197,710
Restricted funds from property sale	295,875	295,875	295,875
Unrestricted (deficit)	(282,361)	2,538	(581,250)
Net Position	\$ 2,227,878	\$ 2,260,975	\$ 1,912,335

Ice & Event Center Net Profit (Loss) History

Fiscal Year	Net Profit (Loss)	Beginning Net Position	Ending Net Position
2009	\$ (186,356)	\$ 2,981,629	\$ 2,795,273
2010	(218,726)	2,795,273	2,576,547
2011	170,016	2,576,547	2,746,563
2012	272,375	2,746,563	3,018,938
2013	4,943	3,018,938	3,023,881
2014	(136,690)	3,023,881	2,887,191
2015	(182,638)	2,887,191	2,704,553
2016	(209,104)	2,704,553	2,495,449
2017	(190,160)	2,495,449	2,305,289
2018	(115,536)	2,305,289	2,189,753
2019	(157,924)	2,189,753	2,031,829
2020	(15,298)	2,031,829	2,016,531
2021	(104,196)	2,016,531	1,912,335
2022	348,640	1,912,335	2,260,975
2023	(33,096)	2,260,975	2,227,879

Ice and Event Center History of General Fund Subsidy

Fiscal Year	Amount
2014	\$ 120,000
2015	120,000
2016	120,000
2017	120,000
2018	80,000
2019	80,000
2020	80,000
2021	80,000
2022	80,000
2023	80,000

SOLID WASTE FUND

Statement of Revenues and Expenditures FY 2023 YTD through FY 2023 YTD through March 31, 2023

	FY 2023 Budget	FY 2023 Actual (YTD)	% Budget Used (75% to date)	FY 2022 Actual	FY 2021 Actual
Operating Revenue	\$ 21,066,158	\$ 12,921,128	61.34%	\$ 19,109,714	\$ 17,983,912
Operating Expenditures	<u>(18,437,922)</u>	<u>(8,658,391)</u>	46.96%	<u>(8,928,946)</u>	<u>(9,413,542)</u>
Net operating income (loss)	2,628,236	4,262,737		10,180,767	8,570,369
Non Operating Expenses					
Depreciation	(1,889,500)	(1,638,839)	86.73%	(2,191,599)	(1,877,851)
Transfer to General Fund	(768,736)	(576,552)	75.00%	(930,810)	(2,327,371)
Miscellaneous	-	-		-	(394,094)
Non Operating Revenue					
Investment Income	30,000	366,317	1221.06%	(1,153,139)	247,942
Miscellaneous	-	-		6,400	93,848
Donation of Fixed Assets	-	-		73,341	-
Net income (loss)	<u>\$ 0</u>	<u>\$ 2,413,664</u>		<u>\$ 5,984,959</u>	<u>\$ 4,312,844</u>

Solid Waste Fund Net Position

Net investment in capital assets	\$ 40,409,611	\$ 42,048,450	\$ 36,293,846
Unrestricted	<u>13,530,116</u>	<u>9,477,613</u>	<u>9,247,258</u>
Net Position	<u>\$ 53,939,727</u>	<u>\$ 51,526,063</u>	<u>\$ 45,541,104</u>

CITY OF CHEYENNE
OTHER FUNDS

CITY FUND BALANCES AS OF MARCH 31, 2023

General Fund	
001 - General Fund	\$ 41,495,519
210 - Agency Fund	861,431
Total General Fund	\$ 42,356,950

Special Revenue Funds	
010 - Weed and Pest Fund	\$ 1,146,601
011 - Local and State Grants Fund	555,609
012 - Youth Alternative Grants Fund	679,174
014 - Recreation Programs Fund	1,947,884
015 - Belvoir Recreation Fund	493,064
018 - Community Development Block Grant Fund	(35,938)
019 - Real Property Revolving Fund	574,736
024 - Law Enforcement Grants Fund	(55,556)
025 - Federal Grants Fund	7,231,411
026 - Transportation Planning Fund (MPO)	(75,800)
027 - Transit Fund	(207,461)
028 - Juvenile Justice Fund	217,390
029 - Special Friends Fund	95,016
200 - Annexation Loans	177,936
205 - Housing Loans Fund	347,135
Total Special Revenue Funds	\$ 13,091,201

Capital Projects Funds	
013 - Development Impact Fees Fund	\$ 3,470,193
031 - Youth Alternative Activities	23,232
041 - Golf Improvements Fund	790,365
020 - 5th Penny Fund (1% Sales Tax 2019-2022 Ballot)	57,192,481
021 - 5th Penny Fund (1% Sales Tax 2011-2014 Ballot)	1,560,953
022 - 5th Penny Fund (1% Sales Tax 2015-2018 Ballot)	3,899,364
Total 5th Penny Fund	\$ 62,652,798
030 - 6th Penny Fund (Special Purpose Option Tax 2012 & 2017 Ballots)	12,629,581
032 - 6th Penny Fund (Special Purpose Option Tax 2021 Ballot)	9,068,127
Total 6th Penny Fund	\$ 21,697,707
Total Capital Projects Funds	\$ 88,634,295

CITY FUND BALANCES AS OF MARCH 31, 2023

Proprietary Funds (Enterprise and Internal Service Funds)

023 - Solid Waste Fund	\$	53,939,727
101 - Fleet Maintenance Fund		1,184,756
110 - Civic Center Fund		686,841
114 - Ice and Events Center Fund		2,227,878
Total Proprietary Funds	\$	58,039,202

Fiduciary Fund

103 - Employee Self Insurance Fund	\$	3,220,015
209 - Fiduciary Fund		34,193
Total Fiduciary Fund	\$	3,254,208

Permanent Fund

220 - Cemetery Perpetual Care Fund	\$	833,116
Total Permanent Fund	\$	833,116

Total City Funds	\$	206,208,972
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FUND DEFINITIONS

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

GOVERNMENTAL FUNDS

General Fund

1. **General Fund (001)** is a government's basic operating fund and is comprised of everything not accounted for in another fund. Governments have only one General Fund. Two additional funds (Self Insurance Fund and Agency Fund) are combined with the General Fund at fiscal year end in the City's financial statements.
2. **Agency Fund (210)** - accounts for donations and miscellaneous funds received for specified projects.

Special Revenue Funds

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

3. **Weed and Pest Control Fund (010)** - is provided for and regulated by state law (W.S. § 15-5-101 *et seq.*) and accounts for monies received by the City from a general county tax levy to administer a program of weed and pest control.
4. **State and Local Grants Fund (011)** - accounts for grant revenues and related expenditures associated with grants received from various state and local agencies and other organizations. This includes grants received from the Wyoming State Loan and Investment Board and the Wyoming Business Council. Each grant program has separate and distinct rules and regulations governing the management of the grants, to which the City must fully comply.
5. **Youth Alternative Grants Fund (012)** - accounts for funds received by the City from various federal, state and local agencies to assist in the operation of a juvenile counseling system and other related programs benefitting the youth of Cheyenne. Each grant program has separate and distinct rules and regulations governing the management of the grants, to which the City must fully comply.
6. **Recreation Programs Fund (014)** - accounts for funds received by the City from various sources such as child care programs, Cheyenne Depot Plaza events, Superday, Cheyenne Botanic Gardens, aquatics, concessions, and recreation to administer various recreation programs. Resolution Nos. 5137 and 4930 address this fund.
7. **Belvoir Recreation Fund (015)** - accounts for monies received by the City from the 30-year wind energy lease on the Belvoir Ranch to enhance recreational facilities. Per Resolution 6146, the annual wind energy lease payments are split as follows: two-thirds to the General Fund and one-third to the Belvoir Recreation Fund.
8. **Community Development Block Grant (CDBG) (018)** - accounts for funds given to local entities to assist low income families and individuals. The grant funds are received from the federal government and administered pursuant to the Housing and Community Development Act of 1974, 42 U.S.C. 530 *et seq.* and its related regulations.
9. **Revolving Real Property Fund (019)** - per Resolution 6039, this fund was created to account for proceeds received from the sale of surplus real property to be used only to design, construct or purchase real property, or prepare current real property for sale.

FUND DEFINITIONS

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

Capital Project Funds

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

FUND DEFINITIONS

18. **Development Impact Fees Fund (013)** - was established per Resolution 4509 and Ordinance 3874 to account for fees collected upon approval of first time plats or replats, pursuant to the Uniform Development Code (UDC) of the City of Cheyenne, section 4.2.5. The funds can only be expended for the acquisition of park land and infrastructure, and the enhancement of new or existing parks.
19. **One Percent Sales Tax Fund (020, 021, 022)** - accounts for tax revenue received from an optional 1% sales tax approved by voters on a four-year cycle. A resolution is prepared for each ballot and approved by the Governing Body, and then approved by voters, which specifically determines how the funds shall be expended.
20. **Special Purpose Option Tax (030 & 032)** - accounts for major projects financed through a voter approved capital facilities sales tax, referred to as the 6th penny.
21. **Youth Activities Fund (031)** - was established to account for funds previously received from donations designated for the capital needs of the Youth Alternatives program and from surplus building funds associated with capital improvement for the Youth Alternatives program. The funds shall be used solely for the capital needs of the Youth Alternatives program.
22. **Golf Facilities Fund (041)** - is used to account for a portion of green fees collected at City owned golf courses. In accordance with Resolution No. 4919 (repealed by Resolution No. 5428) and past practices, sixty-three percent (63%) of all green fees shall be deposited into the City's General Fund and thirty-seven percent (37%) of all green fees shall be deposited into the Golf Improvement Fund for capital improvements.

Permanent Fund

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

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

PROPRIETARY FUNDS

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

Internal Service Fund

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

Enterprise Funds

25. **Solid Waste Fund (023)** - monies received from solid waste charges and allocated to the operation and maintenance of the City's solid waste activities mandated by federal and state regulations and to accumulate funds for the closure and post-closure costs of the landfill.

FUND DEFINITIONS

26. **Civic Center (110)** - provides a location for concerts, performances, community events, and other shows.
27. **Ice and Events Center (114)** - provides activities including ice skating, hockey, concerts, roller skating, miniature golf and other public and private events.

FIDUCIARY FUNDS

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

Fiduciary Funds

28. **Fiduciary Fund (209)** - Currently the City holds funds for both the Historic Preservation Board and Visit Cheyenne.
29. **Self Insurance Fund (103)** - accounts for the Employee Self Insurance Fund. On May 9, 2022 the Governing Body approved the creation through resolution of a self-insured employee welfare benefit plan and the adoption of the City of Cheyenne Health Benefit Trust to start on July 1, 2022.

FUND BALANCE DEFINITIONS

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

Nonspendable

- Resources that are 1) not in spendable form, such as inventories, prepaids, long-term receivables, or non-financial assets held for resale, or 2) required to be maintained intact such as an endowment.

Restricted

- Resources that are subject to externally enforceable legal restrictions; these restrictions would be either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or 2) imposed by law through constitutional provisions or enabling legislation.

Committed

- Resources that are constrained to specific purposes by a formal action (i.e. resolution or ordinance) of the City Council that requires formal action at the same level to remove the commitment.

Assigned

- Resources that are constrained by the City's intent to be used for specific purposes, but that are neither restricted nor committed. The intended use is established by the highest level of decision making, another body designated for that purpose (i.e. Finance Committee), or by an official designated for that purpose such as the Mayor or City Treasurer.

Unassigned (both 60 day requirement and available to spend)

- Within the General Fund, the residual resources, either positive or negative, in excess of what can be properly classified in one of the other four fund balance categories (nonspendable, restricted, committed, and assigned).