2025

CITY OF CHEYENNE

PROPOSED BUDGET

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MISSION STATEMENT

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

We are stewards of all that is entrusted to us.

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MAYOR'S BUDGET MESSAGE

May 1, 2024

To the Cheyenne Community and City Council Members,

It is budget season, and I would like to thank the City team who have worked so hard to prepare the information included in this proposed budget. Our city departments shared their needs and challenges, and Treasurer Robin Lockman and her team have skillfully managed the process to present the budget before you today. I am thankful for their professionalism and dedication to the residents of Cheyenne.

I am pleased to be able to report that the City's finances are strong, and revenues are growing. The development of data centers and expanding historic horse racing are two drivers of the increases in revenues. Sales and Use Taxes make up 36.5% of our projected revenues, Property Taxes 12.0%, Direct Distribution from the State of Wyoming 9.2%, Gas and Electric Franchises 7.7%, Federal Mineral Royalties 3.8%, Historic Horse Racing 3.8%, Severance Taxes 3.2%, Building Permits 3.2%, Vehicle Taxes 2.3.%, and Gas Taxes 2.2%. Our total revenues are projected to be $71,647,647, an increase of $5,432,369 (8.2%) from our adopted 2024 Fiscal Year budget.

We are presenting a balanced budget as required by state law. We are projecting Wages and Benefits for our employees will be 72.9% of our spending, Gas and Electric Utilities 3.5%, Fleet Fuel, Parts & Labor 3.4%, Support Agencies 3.1%, One-Time Projects 2.3%, Professional Services 2.0%, Property & Liability Insurance 1.9%, Computer Software/Hardware & Network Development 1.7%, Supplies 1.5%, and Maintenance of City Assets 1.2%.

We did add a few new positions in this proposed budget. The new hires were aimed at filling positions to support the growth our city has experienced in the past few years. These include two folks in the Compliance Department to assist with the challenges presented by our homeless population, a Traffic Technician to help with our upcoming Critical Neighborhood Speed program, two Police Officers to keep up with the growth in our population, a Staff Engineer to help with the amazing growth we have seen in our economic development activity, and some help in our Community Recreation & Events Department to handle the increase in recreation participation.

I look forward to presenting our budget to the City Council during our upcoming budget work sessions. I know they will work hard to maximize the impact our limited dollars have on the services and quality of life our team delivers to Cheyenne's residents.

Very Truly Yours,

Patrick J. Collins

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CHEYENNE DEMOGRAPHICS

Population (2022)

64,610 people

Home Ownership

Median home value: **$283,100**
Housing units occupied by owner: **69.2%**

Education

High school or higher: **94.8%**
Bachelor's degree or higher: **31.3%**

Age

Persons under 5 years: **5.9%**
Persons under 18 years: **21.1%**
Persons 65 years and over: **17.5%**

Income

Median household income: **$74,989**
Per capita income: **$41,908**
Persons in poverty: **8.5%**

Transportation

Mean travel time to work (minutes): **15.8**

SOURCE: https://www.census.gov/quickfacts/fact/table/cheyennecitywyoming

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 as making recommendations to the Governing Body for appointment of the following City officials:

- City Attorney
- City Clerk
- City Engineer
- City Treasurer
- Community Recreation & Events Director
- Fire Chief
- Municipal Court Judges
- Planning & 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 opportunities, enacting ordinances, adopting resolutions, and approving the appointment of the officials recommended by the Mayor.

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

Meetings

The City Council holds regular meetings on the second and fourth Monday of each month. The Council is authorized to take official action at both regular and special meetings.

The Finance Committee meets the Monday before, and the Public Services Committee meets the Tuesday before each City Council Meeting. The Committee of the Whole meets as needed on Wednesdays prior to the City Council Meeting. The City Council also frequently holds work sessions on various topics.

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

GOVERNMENT STRUCTURE

Council Meetings are open to the public and are broadcasted live on the City's Facebook, X (formerly 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.

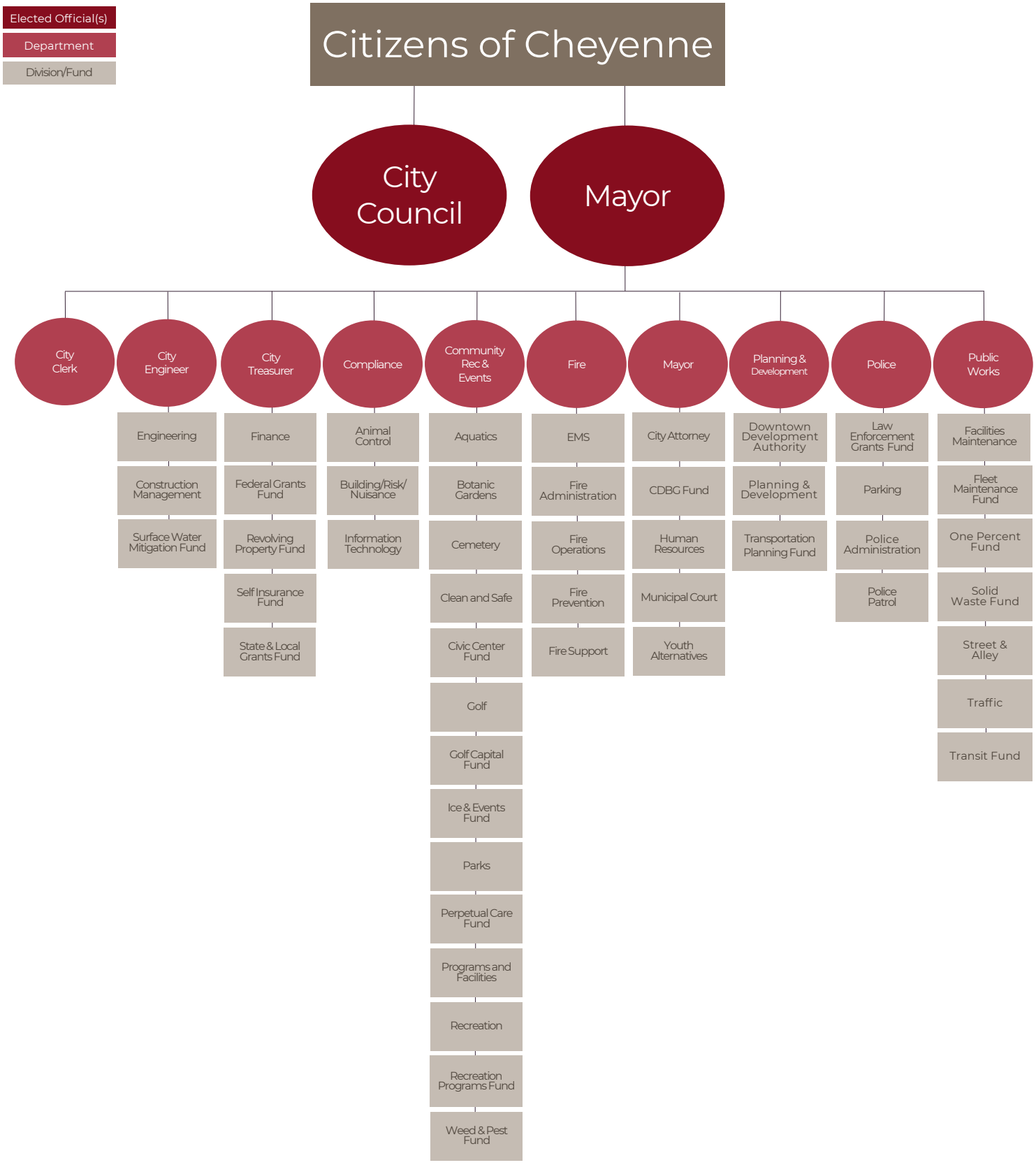
- Affordable Housing Task Force
- Art in Public Places
- Board of Adjustment
- Building Code Board of Appeals
- Cheyenne Housing Authority Board
- Cheyenne-Laramie County Economic Development Joint Powers Board
- City/County Health Board
- City of Cheyenne Personnel Commission
- Community Action of Laramie County
- Community Technology Advisory Council
- Contractor Licensing Board
- Downtown Development Authority
- 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 80 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



CITY COUNCIL

WARD 1

Pete Laybourn

Scott Roybal

Jeff White

WARD 2

Bryan M. Cook
Public Services Chair

Dr. Mark Rinne
Vice President

Tom Segrave

WARD 3

Dr. Michelle Aldrich
Finance Chair

Ken Esquibel
President

Richard Johnson

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 9, 2024, 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 2023's identified goals.

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

GOAL 1: Pumphouse Restoration/Mothball

Council Champion:

Pete Laybourn

Specific Goals:

- Secure and prevent further deterioration of the Pumphouse
- Begin process of finding tenant

Measure of Success:

- Pumphouse mothballed
- Tenant negotiations in progress

GOAL 2: Belvoir Ranch Recreational Enhancements

Council Champion:

Scott Roybal

Specific Goals:

- Trail system established
- Work session held
- Solar power explored

Measure of Success:

- Construction of trail system
- Work session held
- Decision on whether to move forward with solar power

GOAL 3: 15th Street Railroad Experience

Council Champion:

Jeff White

Specific Goals:

- Support current project to move railcars
  - Execute contract with DHM
    - Schedule work session

Measure of Success:

- Specific plan created for placing railcars
- DHM reviews and updates current plans
  - Work session held

GOAL 4: Reed Avenue

Council Champion:

Ken Esquibel

Specific Goals:

- Locate underground utilities (contractor hired January 2024)
  - Closure of crossings at 18th and 21st Streets

Measure of Success:

- Secure grants for crossing elimination
  - Complete design concept
    - Work session held

CITY ADMINISTRATION

Mayor Patrick J. Collins

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 and Rescue Chief

ROBIN LOCKMAN
*City Treasurer

VICKI NEMECEK
*Public Works Director

TONY ROSS
*Senior Municipal Court Judge

JASON SANCHEZ
*Community Recreation & Events Director

**Appointed Officials*

BUDGET PROCESS AND PRINCIPLES

BUDGETING 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

In 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. All budget meetings are available via Zoom and on the City's social media pages.

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.

BUDGETING PROCESS

JANUARY

Governing Body provides policy direction which is then used to establish budget priorities and goals.

FEBRUARY

City Treasurer and Mayor complete revenue forecasting to determine funds available to spend.

MARCH

Department Directors and support agencies provide budget worksheets containing fund requests and justifications.

APRIL

City Treasurer's Department compiles new budget requests and submits to the Mayor for decision making.

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

MAY

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

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

JUNE

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

BUDGETING PROCESS

Key Budget Dates

May 1	Budget to City Council
May 8-16	Department Work Sessions with City Council to present budget requests
May 13	City Council Meeting 1st Reading – 6:00 p.m. (will be referred to May 22 Committee of the Whole)
May 22	Committee of the Whole – 6:00 p.m.
May 28	City Council Meeting 2nd Reading – 6:00 p.m. (returns to the Committee of the Whole on June 3)
June 1	Notice of hearing published in newspaper with budget summary
June 3	Committee of the Whole – 6:00 p.m.
June 10	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 11	Clerk submits Budget Ordinance to newspaper for publication on Friday, June 14

BUDGETING PROCESS

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.

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, 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 projects that do not have significant operating and maintenance costs. See page 91 for more on Fiscal Year 2025 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 and Mayor estimate, 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. Both qualitative and quantitative approaches are used 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) and various reports provided by the State of Wyoming's Economic Analysis.
- 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 sections beginning on page 73 of this budget document.

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PAYROLL AND STAFFING

PAYROLL AND STAFFING

General Fund Staffing

Appropriate staffing levels are essential for providing timely and high-quality services to the citizens of Cheyenne. By regularly analyzing staffing needs, the City can make informed decisions about resource allocation. This will ensure that taxpayer funds are spent wisely and efficiently to meet the requirements of Cheyenne's growing population as well as address Governing Body priorities.

The City's Fiscal Year 2025 General Fund budget authorizes a total of 451.4 full-time equivalent positions (FTEs), which is an increase of 16.8 FTEs from Fiscal Year 2024's approved budget. 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.

Total Payroll Costs Increase

Payroll costs within the City have increased $4,507,375 in the 2025 proposed General Fund budget compared to the approved Fiscal Year 2024 budget. The increases are highlighted in the sections below.

Salary Adjustments

Cost of Living Increase

On November 27, 2023, the Governing Body, through Resolution 6374, approved a 3% cost-of-living wage increase for all full-time and permanent part-time employees. This salary adjustment was effective January 1, 2024 and increased the Fiscal Year 2025 General Fund budget by $1,097,066 annually.

New Pay Structure—City Experience

The City created a new pay structure, with consideration given to employees based on an appropriate combination of merit, experience and regional competitiveness. A 2023 market analysis conducted by the Employers Council was used to create salary ranges for all non-uniformed positions. However, these new ranges created compression issues in various positions, sometimes causing tenured employees to earn the same or less compared to less tenured employees in the same or even higher level positions.

To address this disparity, a wage matrix tool was created that evaluates each employee's placement in their position's salary range based on a point system that focuses on the total number of years an employee has been with the City, with more points given for the number of years an employee has served in their current position. Resolution 6367 was approved by the Governing Body on November 27, 2023 to adjust the salary of 127 employees identified under this new pay structure. This will cost the General Fund $278,703 annually.

New Pay Structure—Outside Experience

In March of 2024, the Mayor implemented the next step of the new pay structure, which included evaluating outside work experience. This resulted in an additional cost to the General Fund of $36,310 annually.

New Pay Structure—Fiscal Year 2025

Each year effective July 1st, consideration will be given by the Mayor, if revenues can sup-

port, to provide qualifying employees a step increase within the new pay structure based on adding one year of experience in their current positions. This proposed increase will cost $129,051.

Police Officers Salary Adjustment

The Mayor has approved a request for inclusion in the Fiscal Year 2025 proposed budget to provide a salary adjustment for ninety-three (93) Police Officers, fourteen (14) Sergeants, four (4) Lieutenants and two (2) Captains at an annual cost of $395,405. This reflects recommendations from a recent Employer's Council market salary study and addresses compression issues between ranks.

New Positions Approved

Positions added in FY 2024

The following 8.1 FTE's were added to the General Fund in Fiscal Year 2024 after the budget was approved at an annual cost of $519,892 annually. These positions include:

- One Procurement Specialist
- One Animal Control Officer
- One City Project Manager
- Two Code Compliance Inspectors
- One Community Development Manager (paid from both the General and Community Development Block Grant Funds)
- One Fire Lieutenant
- One Community Service Officer
- One Greenway Maintenance Technician

Positions added in FY 2025

The following 8.7 FTE's were approved by Mayor Collins for inclusion in the Fiscal Year 2025 proposed budget for Governing Body consideration at a cost of $736,753 annually:

- Two Code Compliance Officers
- Two Police Officers
- One Traffic Operations Worker
- One Community Recreation and Events (CRE) Office Manager
- One CRE Events Technician (paid from both General and Recreation Programs Funds)
- One Aquatics Technician
- One Staff Engineer

Payroll Accrual Change

A payroll accrual in the amount $982,979 is included in the General Fund Fiscal Year 2025 proposed budget.

For many decades, the City has paid its non-exempt employees the same amount each month, rather than the hours they actually work. Currently, these employees are paid from the first day through the last day of each month (e.g., June 1-30), and then receive their paychecks on the last day of the month (e.g., June 30). Since timecards are due on the 21st of the month, the City is paying all non-exempt employees without knowing the hours they will work during the last 10 days of each month. This becomes an issue if an employee terminates employment after the 21st of the month and has no vacation leave accruals to use. Because of the timing of payroll processing, they will receive payment for those days because it is too late to cancel their direct deposit.

Additionally, each employee's paystub in Paycom, the City's payroll software, reflects a pay period from the 21st of the month to the 20th of the following month (e.g., May 21-June

20). The pay periods appear this way because of how employee vacation and sick leave accruals are calculated in Paycom, which causes confusion among City staff.

Presently, the City's non-exempt employees are paid 173.33 hours once per month for all 12 months, calculated as follows:

- 40 hours per week times 52 weeks in a year equals 2,080 work hours in a year; 2,080 hours a year divided by 12 months equals 173.33 hours per month.
- To illustrate, a non-exempt employee who earns $40,000 a year is paid $3,333.33 per month for 12 months ($40,000 divided by 12 equals $3,333.33 per month). The exception to this is if the employee has worked overtime during the pay period or has worked less than 40 hours a week and does not have vacation or sick leave accruals available to use.

To comply with federal grant regulations and employment laws, Mayor Collins is proposing the following:

- Beginning January of 2025, the City will pay its non-exempt employees for the hours they clock in and out as Paycom payroll software is designed to do.
- An option will also be provided to all current non-uniformed, full-time employees to choose the frequency they will be paid. They will have the option to continue being paid once per month, or instead can switch to being paid twice monthly. All new employees hired after December 20, 2024, must be paid bi-monthly.

To accomplish this goal, the City must shift its pay periods from the first through the last day of the month, to instead the 21st of the month to the 20th of the following month (e.g., moving from a June 1 to 30 pay period to a May 21 to June 20 pay period).

When reviewing this budget book, readers will see a new line item appearing in each department's payroll section titled "Accrual to Adjust to Actual Pay". To switch to the Mayor's goal of paying non-exempt employees for their actual hours worked, the City must include the expense of doing so in the Fiscal Year 2025 budget.

Generally accepted accounting principles (GAAP) consist of a set of standardized accounting rules and guidelines used for financial reporting. Per state statute §16-4-120, Wyoming municipalities must follow GAAP.

GAAP requires that the financial transactions of a business or government be recognized when they occur, regardless of when expenses are paid or when revenues are received. Accruing an expense means recording the transaction that occurs in one accounting period (e.g., the current fiscal year) but not paid until a future accounting period (e.g., the next fiscal year).

Changing pay period dates affects the Fiscal Year 2025 budget because the City will be required to accrue hours worked by employees during the last ten days of the fiscal year. July 2025's payroll check will include the time worked between June 21-July 20, 2025. Therefore, the salary paid for June 21-30,

2025, must be "expensed" in the correct fiscal year, and must be budgeted as a result.

The City will not be paying an extra amount to the employee. The accrual is just correcting the timing of when the expense truly occurred.

This accrual will only need to be budgeted one time to allow the payroll change to occur.

The table below shows how the change will affect City employes compared to how they are currently being paid. Although their paychecks will vary each month, over the course of the year, they will receive the same salary as they do now.

Instead of paying cash to employees, a liability will be booked on the City's balance sheet which will be adjusted annually at year-end.

Calendar Year 2025
Example of Changing to Paying Actual Hours for a Sample Non-Exempt Employee
Schedule Mon - Fri / 8 hrs

Annual Salary	$ 40,000.00
Monthly Salary	$ 3,333.33
Hourly Rate	$ 19.23
Number of Hours/Day	8

Payday	Pay Period Beginning	Pay Period Ending	Working Days in Pay Period	Hours Worked in Pay Period	Amount to be Paid Based on Actual Hours	Amount Currently Paid	Difference
January 31, 2025	12/21/2024	1/20/2025	21	168	$ 3,231	$ 3,333	$ (103)
February 28, 2025	1/21/2025	2/20/2025	23	184	$ 3,538	$ 3,333	$ 205
March 31, 2025	2/21/2025	3/20/2025	20	160	$ 3,077	$ 3,333	$ (256)
Apri 30, 2025	3/21/2025	4/20/2025	21	168	$ 3,231	$ 3,333	$ (103)
May 30, 2025	4/21/2025	5/20/2025	22	176	$ 3,385	$ 3,333	$ 51
June 30, 2025	5/21/2025	6/20/2025	23	184	$ 3,538	$ 3,333	$ 205
July 31, 2025	6/21/2025	7/20/2025	20	160	$ 3,077	$ 3,333	$ (256)
August 29, 2025	7/21/2025	8/20/2025	23	184	$ 3,538	$ 3,333	$ 205
September 30, 2025	8/21/2025	9/20/2025	22	176	$ 3,385	$ 3,333	$ 51
October 31, 2025	9/21/2025	10/20/2025	21	168	$ 3,231	$ 3,333	$ (103)
November 28, 2025	10/21/2025	11/20/2025	23	184	$ 3,538	$ 3,333	$ 205
December 31, 2025	11/21/2025	12/20/2025	21	168	$ 3,231	$ 3,333	$ (103)
TOTALS				**2080**	**$ 40,000**	**$ 40,000**	**$ (0)**

PAYROLL AND STAFFING

Employee Healthcare

The City became self-insured on July 1, 2022. Since then, the process of building reserves in the Self Insurance Fund has been ongoing.

The key to a successful self-funded health insurance plan is having sufficient reserve levels. As of April 30, 2024, the City has built a reserve level of $3.8 million in its self-insurance fund.

Novo Benefits, the City's benefits consultant, suggests keeping a minimum reserve level of six months of claims, or $4 million, but strongly suggests a reserve level of 12 months of claims, or approximately $8 million.

Novo Benefits recently requested quotes from various stop loss carriers for the 2025 plan year. Stop loss insurance protects the City of Cheyenne Health Benefit Trust against catastrophic or unpredictably high claims.

After Novo Benefits presented the stop loss carrier quotes to the City's Employee Benefits Advisory Team, a plan was selected. Novo Benefits then 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 approximately 2.38%.

Therefore, the Employee Benefits Advisory Team slightly increased this recommendation to 2.5% to help build reserves. Mayor Collins concurred, and this rate increase has been included in the Fiscal Year 2025 budget. This increase will cost the General Fund $173,365 annually.

Law Enforcement Pension

Governor Gordon signed Senate File 47 on March 21, 2024. This legislation increased the retirement contributions for the Wyoming State Retirement System's Law Enforcement Pension Plan by 5.4% for both employers and employees, spread out over a three-year period. Therefore, for Fiscal Year 2025, this will be 0.9% for both the employee and employer.

Mayor Collins chose to include the City paying both the employer and employee shares of the increase in the Fiscal Year 2025 budget for Governing Body consideration, which will cost the General Fund $185,194.

Remaining Payroll Changes

The balance of decreases from Fiscal Year 2024 to 2025 is $27,343.39. This is a combination of various increases and decreases in the following categories:

- Temporary/part-time,
- Overtime,
- Salary adjustments, and
- Health insurance coverage changes.

PAYROLL AND STAFFING

Division	2020 Full-Time Equivalent	2021 Full-Time Equivalent	2022 Full-Time Equivalent	2023 Full-Time Equivalent	2024 Full-Time Equivalent	2025 Full-Time Equivalent
City Council	1.0	1.0	1.0	1.0	1.0	1.0
Mayor	4.6	4.6	4.0	4.0	5.0	7.3
City Attorney	5.0	5.0	6.0	5.0	6.0	6.0
Human Resources	6.0	4.0	5.0	5.0	5.0	5.0
Municipal Court	8.0	6.0	6.0	7.0	8.0	8.0
Youth Alternatives	4.3	4.1	4.3	4.8	4.8	4.8
Information Technology	7.0	6.0	6.0	6.0	6.0	6.0
Building, Nuisance & Risk	18.4	13.4	18.0	19.0	19.0	23.0
Animal Control	0.0	0.0	0.0	5.0	5.0	6.0
City Clerk	7.0	7.0	7.0	7.0	7.0	7.0
Public Works Administration	2.5	1.8	1.8	1.8	1.8	1.8
Traffic	5.0	5.0	5.0	5.0	5.0	6.0
Facilities	9.0	4.0	4.0	5.0	5.0	5.0
Street & Alley	25.0	23.0	24.0	24.0	25.0	25.0
Police Administration	18.0	16.0	18.0	18.0	20.0	20.0
Police Patrol	109.0	108.0	107.0	111.0	113.0	115.0
Parking	0.0	0.0	0.0	2.0	2.0	3.0
Fire Administration	4.0	3.0	3.0	3.0	5.0	4.0
Fire Support	2.0	2.0	2.0	2.0	2.0	2.0
Fire Prevention	4.0	5.0	5.0	6.0	5.0	7.0
Fire Operations	83.0	79.0	82.0	82.0	81.0	81.0
Emergency Medical Services	1.0	1.0	1.0	1.0	1.0	1.0
Community Recreation & Events Admin	7.0	5.0	5.0	5.0	6.0	7.0
Programs & Facilities	7.0	6.0	7.0	7.0	7.0	7.5
Forestry	7.0	6.0	6.0	7.0	7.0	7.0
Aquatics	3.0	3.0	3.0	3.0	3.0	4.0
Recreation	3.0	3.7	3.7	3.7	3.7	3.7
Golf	7.0	7.0	7.0	7.0	7.0	7.0
Parks	17.0	15.0	18.0	20.0	20.0	21.0
Cemetery	5.0	4.0	4.0	4.0	4.0	4.0
Botanic Gardens	8.0	5.0	5.0	8.0	9.0	9.0
Clean & Safe	4.0	3.0	3.0	4.0	4.0	4.0
Engineering	11.0	10.0	10.0	11.0	11.0	12.0
Finance	8.3	7.0	8.0	8.0	9.0	9.0
Planning & Development	9.0	8.0	7.6	8.1	9.5	9.4
Downtown Development Authority	0.0	0.0	0.0	0.0	2.0	2.0
Total	**420.1**	**381.6**	**397.4**	**420.4**	**434.6**	**451.4**

GENERAL FUND STAFFING

2024 Full-Time Equivalents - General Fund	434.6

2025 Changes:

ADDITIONS:

Mayor - Project Manager (hired FY24)	1.0
Mayor - Community Development Manager (partially grant funded)	0.3
Mayor - Economic Resource Administrator	1.0
Building, Nuisance & Risk - Code Compliance Inspectors	2.0
Building, Nuisance & Risk - Code Compliance Officers	2.0
Animal Control - Animal Control Officer	1.0
Traffic - Traffic Operations Worker	1.0
Police Administration - Criminal Intelligence Technician (hired FY24)	1.0
Police Patrol - Sworn Police Officers	2.0
Police Parking - Community Service Officer	1.0
Fire Prevention - Fire Lieutenant (hired FY24)	1.0
Fire Prevention - Prevention Coordinator (transferred from Fire Administration)	1.0
Community Recreation & Events - Office Manager	1.0
Programs & Facilities - Events Technician	0.5
Aquatics - Aquatics Technician	1.0
Parks - Greenway Maintenance Technician (hired FY24)	1.0
Finance - Procurement Specialist	1.0
Engineering - Staff Engineer	1.0
Total Additions:	**19.8**

REDUCTIONS:

Police Administration - Police Records Technician	-1.0
Fire Administration - Administrative Assistant (transferred to Fire Prevention)	-1.0
Finance - Grants Manager	-1.0
Total Reductions	**-3.0**

2025 Full-Time Equivalents - General Fund	451.4

OTHER FUNDS STAFFING

Other Funds	2020 Full-Time Equivalent	2021 Full-Time Equivalent	2022 Full-Time Equivalent	2023 Full-Time Equivalent	2024 Full-Time Equivalent	2025 Full-Time Equivalent
Weed & Pest	2.0	2.0	2.0	3.0	2.0	3.0
Youth Alternatives	7.0	5.0	8.0	7.0	7.0	6.8
Recreation Programs	4.0	4.0	4.3	4.3	4.3	4.8
Community Development Block Grant	0.8	0.8	1.0	1.0	1.0	0.8
Law Enforcement Grants	3.0	3.0	4.0	4.0	3.0	3.0
Federal Grants	0.0	0.0	0.0	0.0	10.0	11.0
Transportation Planning	5.0	5.0	4.4	4.5	4.5	4.5
Transit	17.0	18.0	21.0	21.0	21.0	21.0
Juvenile Justice	2.0	1.0	1.0	1.0	2.0	2.0
YA Mentoring	1.0	0.8	0.8	0.3	0.3	0.5
One Percent Sales Tax	9.0	9.0	10.0	12.0	12.0	12.0
Special Purpose Option Tax	5.0	5.0	7.0	4.0	4.1	5.1
Fleet Maintenance	16.0	16.0	14.0	15.0	14.0	14.0
Solid Waste Management	79.0	78.5	79.3	79.3	79.3	79.3
Civic Center	3.0	5.0	4.0	4.0	5.0	5.0
Ice & Events Center	4.0	4.0	4.0	4.0	4.0	4.0
Surface Water Mitigation	0.0	0.0	0.0	0.0	6.0	5.0
Total Other Funds Staffing	**157.8**	**157.0**	**164.8**	**164.3**	**179.4**	**181.6**
Total City Staffing	**577.8**	**538.6**	**562.1**	**584.7**	**614.0**	**633.0**

OTHER FUNDS STAFFING

2024 Full-Time Equivalents - Other Funds	179.4

2025 Changes:

ADDITIONS:

Weed & Pest - Maintenance Technician (hired in FY24)	1.0
Recreation Programs - Events Technician	0.5
Federal Grants - SAFER Firefighter (hired in FY24, grant funded)	1.0
YA Mentoring - ASEP Facilitator (moved partial funding from Youth Alternatives Grant Fund)	0.3
Special Purpose Option Tax - Greenway Maintenance Technician	1.0
Total	**3.8**

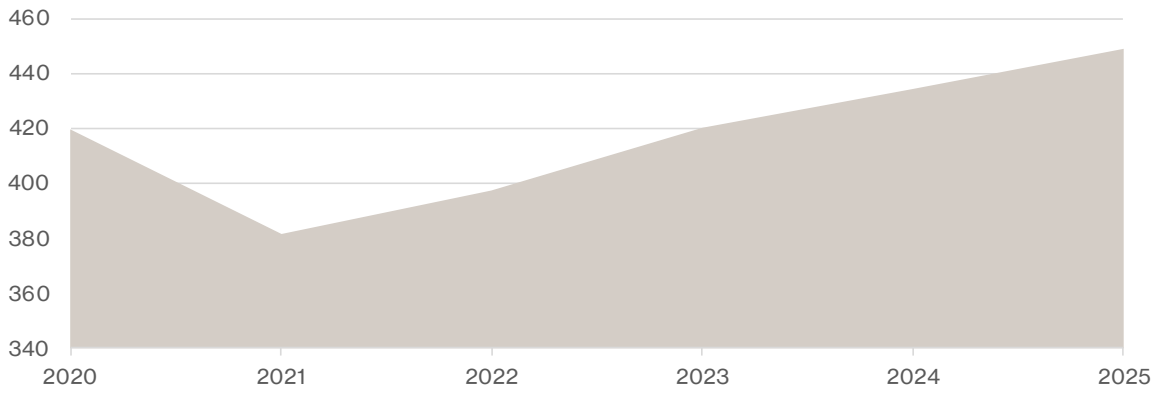
REDUCTIONS:

Youth Alternatives - ASEP Facilitator (moved partial funding to YA Mentoring Fund)	-0.3
Surface Water Mitigation - Division Manager	-1.0
Community Development Block Grant - Manager of Community Development	-0.3
Total	**-1.6**

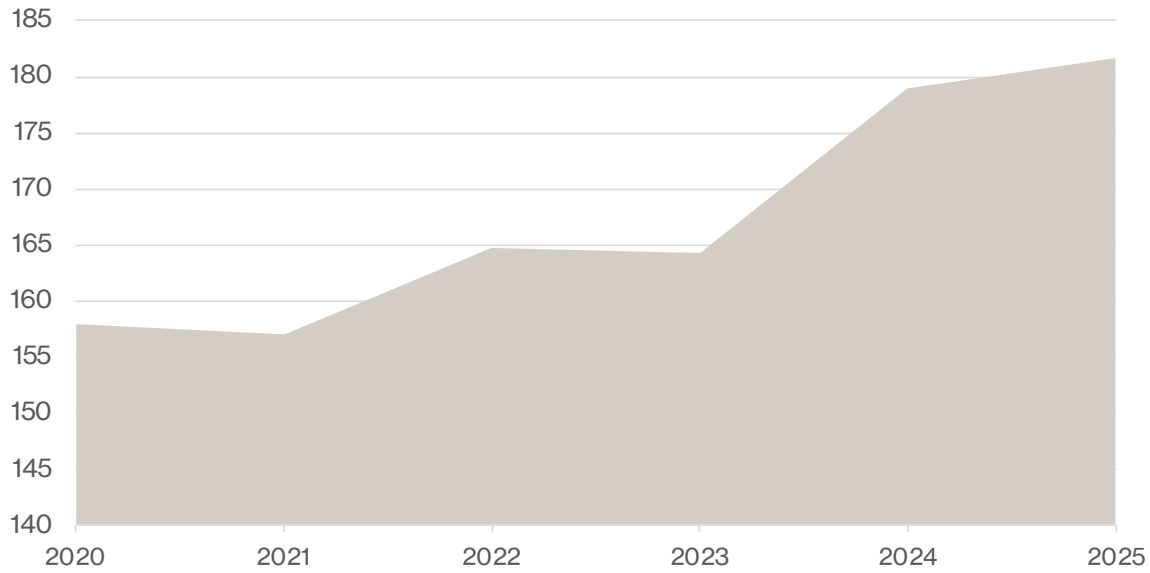
2025 Full-Time Equivalents - Other Funds	181.6

STAFFING CHANGES

General Fund FTEs from 2020-2025



Other Fund FTEs from 2020-2025



SALARIES AND BENEFITS

Payroll Costs

Payroll costs comprise 73% of the Fiscal Year 2025 General Fund budget, or $52,242,955.

Of the total payroll budget, the cost of all full-time employee salaries is $31,697,157 or 61%. Overtime is $1,655,481, or 3% of all General Fund payroll costs. Seasonal and part-time staff wage expenditures are $3,461,677, or 7% of all payroll costs.

The City provides various on-call pay, specialty and longevity pay to employees. This costs $1,050,235, or 2% of the General Fund payroll expenditures.

Benefits

Benefits offered to all full-time employees (those who work at least 30 hours or more each week) include participation in the Wyoming Retirement System, as well as health, dental and vision insurance. Benefits cost $14,378,405, or 27% of all General Fund payroll costs.

The City is self-insured and contributes 90% of the employee and their spouse and 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.

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, 10.4% 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 year.

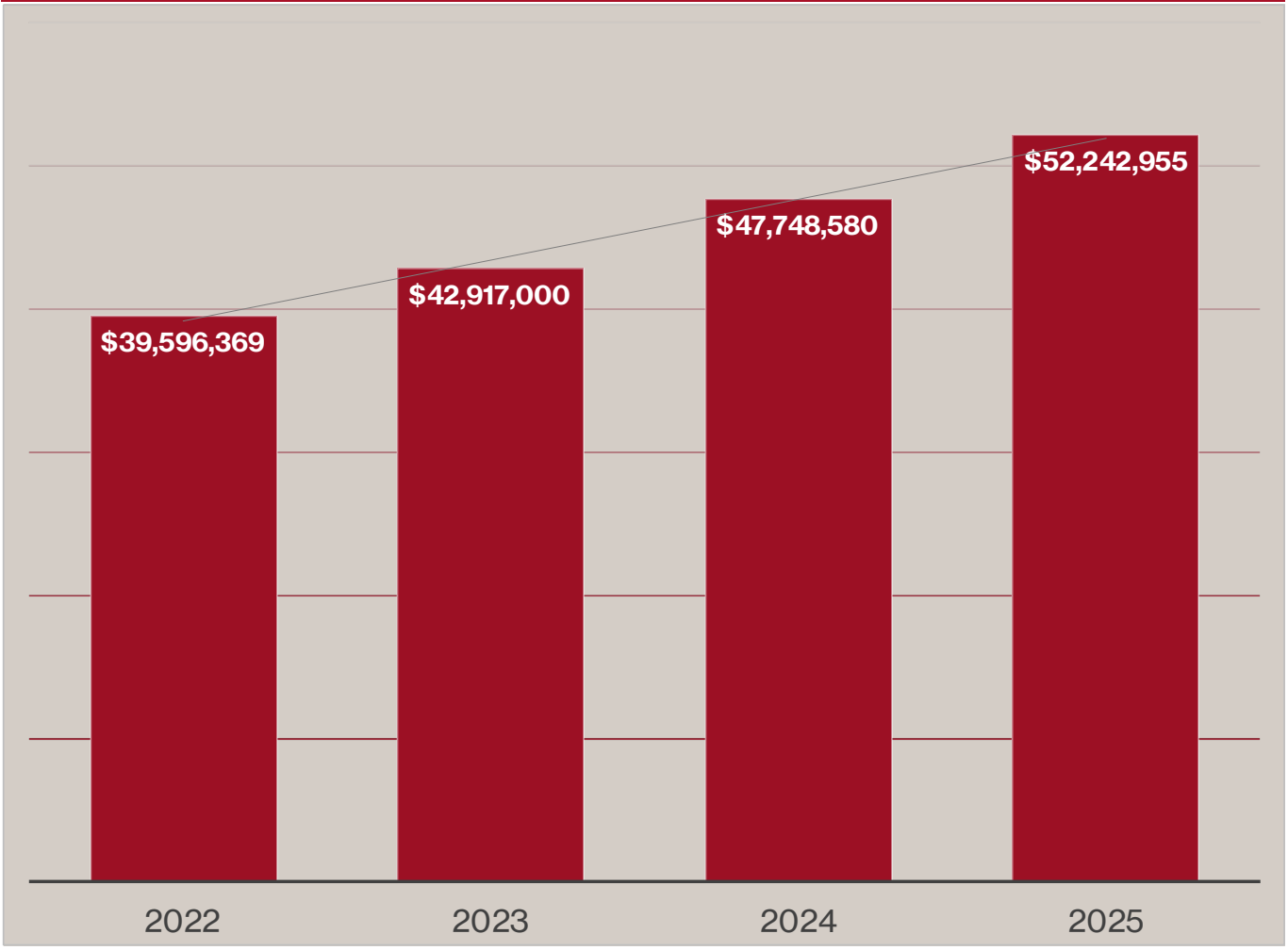
As required by law, the City pays Worker's Compensation, Social Security and Medicare for applicable employees (full-time and part-time).

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 also qualify for up to 40 hours annually of "Goodie" time. They also receive one personal day.

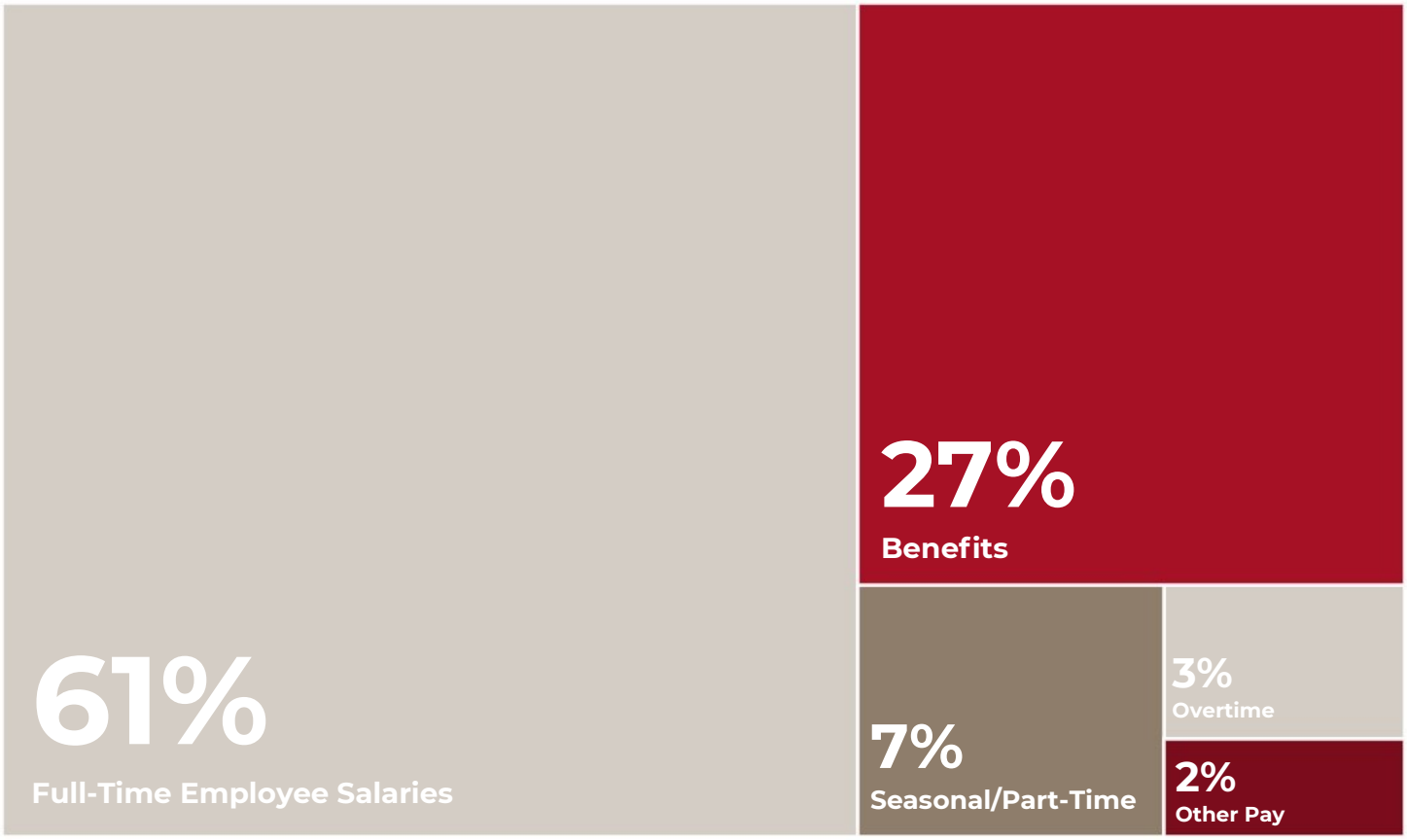
SALARIES AND BENEFITS

General Fund Payroll Expense Comparison



SALARIES AND BENEFITS

SALARY AND BENEFIT COSTS BY PERCENTAGE



GENERAL FUND POSITION COMPARISON

DIVISION	FY 2024	FY 2025	INCREASE (DECREASE)	FY 2025 FTE's
City Council				
Elected Official-Council Members	$ 144,000	$ 180,000	$ 36,000	0.0
Regular Employee-Executive Assistant	57,200	58,917	1,717	1.0
Mayor				
Elected Official-Mayor	95,000	102,500	7,500	1.0
Regular Employee-Chief of Staff	92,395	92,000	(395)	1.0
Regular Employee-Project Manager	-	98,617	98,617	1.0
Regular Employee-Economic Resource Administrator	-	92,000	92,000	1.0
Regular Employee-Director of Constituent Services	56,268	57,957	1,689	1.0
Regular Employee-Manager of Community Development	-	16,653	16,653	0.3
Regular Employee-Public Defender	73,000	76,068	3,068	1.0
Regular Employee-Public Information Officer	65,000	71,515	6,515	1.0
City Attorney				
Division Manager-City Attorney	130,674	134,595	3,921	1.0
Regular Employee-Deputy City Attorney	105,000	108,150	3,150	1.0
Regular Employee-Assistant City Attorney I	72,800	99,500	26,700	1.0
Regular Employee-Assistant City Attorney II	70,000	75,078	5,078	1.0
Regular Employee-Legal/Admin Assistant	104,000	115,121	11,121	2.0
Human Resources				
Division Manager-Director of Human Resources	112,200	120,719	8,519	1.0
Regular Employee-HR Specialist II	55,564	57,231	1,667	1.0
Regular Employee-Human Resources Benefits Specialist	46,309	47,698	1,389	1.0
Regular Employee-Human Resources Specialist	38,980	42,725	3,745	1.0
Regular Employee-Office Manager	54,548	56,185	1,637	1.0
Municipal Court				
Division Manager-Municipal Court Senior Judge	130,682	134,603	3,921	1.0
Regular Employee-Municipal Court Judge	91,800	94,554	2,754	1.0
Regular Employee-Municipal Court Clerk of Court	56,027	60,668	4,641	1.0
Regular Employee-Municipal Court Deputy Clerk	43,515	44,825	1,310	1.0
Regular Employee-Municipal Court Bailiff	40,280	38,563	(1,717)	1.0
Regular Employee-Municipal Court Technicians	116,683	120,032	3,349	3.0
Youth Alternatives				
Division Manager-Director of Youth Alternatives	100,000	104,817	4,817	1.0
Regular Employee-Assistant Director of Youth Alternative	76,015	78,296	2,281	1.0
Regular Employee-Operations Manager	42,166	47,429	5,263	1.0
Regular Employee-Case Manager	36,699	38,438	1,739	0.8
Regular Employee-Prevention Services Clinical Supervisc	56,160	61,001	4,841	1.0
Building, Nuisance & Risk				
Department Director-Compliance Director	112,200	115,566	3,366	1.0
Deputy Director-Compliance Deputy Director	72,156	80,060	7,904	1.0
Division Manager-Chief Building Official	95,873	103,571	7,698	1.0
Regular Employee-Assistant Chief Building Official	74,485	85,301	10,816	1.0
Regular Employee-Plans Examiner	72,799	-	(72,799)	0.0
Regular Employee-Code Compliance Inspectors	349,690	588,992	239,302	8.0
Regular Employee-Code Compliance Officer	-	118,000	118,000	2.0
Regular Employee-Risk Safety Officer	65,374	68,842	3,468	1.0
Regular Employee-Safety Coordinator	110,493	166,921	56,428	3.0
Regular Employee-Office Manager	52,900	58,083	5,183	1.0
Regular Employee-Senior Office Support Specialist	52,096	41,144	(10,952)	1.0
Regular Employee-Office Support Specialist	180,746	146,618	(34,128)	3.0
Information Technology (IT)				
Division Manager-Director of IT	107,430	116,294	8,864	1.0
Regular Employee-Assistant Director of IT	80,831	84,245	3,414	1.0
Regular Employee-Network Systems/Routing Techs	196,545	219,643	23,098	4.0

GENERAL FUND POSITION COMPARISON

DIVISION	FY 2024	FY2025	INCREASE (DECREASE)	FY 2025 FTE's
Animal Control				
Regular Employee-Animal Control Supervisor	$ 56,285	$ 57,974	$ 1,689	1.0
Regular Employee-Animal Control Officers	135,055	245,246	110,191	5.0
Regular Employee-Animal Control Dispatcher	45,365	-	(45,365)	0.0
City Clerk				
Department Director-City Clerk	112,200	115,566	3,366	1.0
Deputy Director-Deputy City Clerk	90,000	95,822	5,822	1.0
Regular Employee-Administrative Assistant	44,161	45,487	1,326	1.0
Regular Employee-City Records Tech	50,621	53,822	3,201	1.0
Regular Employee-Licensing/Receipts Clerk I or II	76,065	78,348	2,283	2.0
Regular Employee-Operations Specialist	50,058	49,853	(205)	1.0
Public Works Administration				
Department Director-City Public Works Director	112,200	130,329	18,129	1.0
Regular Employee-Operations Manager	43,805	47,665	3,860	0.8
Traffic				
Division Manager-Traffic Operations Manager	67,862	80,433	12,571	1.0
Regular Employee-Traffic Signal Supervisor	60,096	67,368	7,272	1.0
Regular Employee-Traffic Operations Worker	38,896	81,497	42,601	2.0
Regular Employee-Traffic Signal Tech	96,568	101,683	5,115	2.0
Facilities Maintenance				
Division Manager-Facilities Maintenance Manager	72,318	87,214	14,896	1.0
Regular Employee-Foreman	51,365	54,555	3,190	1.0
Regular Employee-Maintenance Technician	83,780	86,296	2,516	2.0
Regular Employee-Sprinkler/Irrigation Tech/Plumber	47,590	49,019	1,429	1.0
Street & Alley				
Division Manager-Street and Alley Manager	81,120	87,055	5,935	1.0
Regular Employee-Supervisor	69,048	75,742	6,694	2.0
Regular Employee-Foreman	175,540	195,371	19,831	2.0
Regular Employee-Senior Heavy Equipment Operator	530,452	462,699	(67,753)	9.0
Regular Employee-Heavy Equipment Operator	382,010	474,778	92,768	11.0
Police Administration				
Department Director-Police Chief	135,783	139,857	4,074	1.0
Regular Employee-Accountant	79,101	82,661	3,560	1.0
Regular Employee-Community Service Officers	122,364	124,555	2,191	3.0
Regular Employee-Criminal Intelligence Technician	-	64,099	64,099	1.0
Regular Employee-Police Administrative Coordinator	54,292	62,105	7,813	1.0
Regular Employee-Municipal Court Officer Supervisor	42,640	44,086	1,446	1.0
Regular Employee-Public Information Officer	62,151	67,357	5,206	1.0
Regular Employee-Records Supervisor	57,993	59,733	1,740	1.0
Regular Employee-Property/Evidence Manager	57,993	59,733	1,740	1.0
Regular Employee-Police Records Technicians	199,511	179,341	(20,170)	4.0
Regular Employee-Police Evidence Technicians	89,959	100,922	10,963	2.0
Regular Employee-Police Services Technicians	145,874	155,269	9,395	3.0
Police Patrol				
Deputy Director-Police Captains	223,336	242,054	18,718	2.0
Regular Employee-Lieutenants	387,274	428,736	41,462	4.0
Regular Employee-Sergeants	1,216,162	1,314,337	98,175	14.0
Regular Employee-Police Officers	6,453,453	6,917,389	463,936	95.0
Parking				
Regular Employee-Parking Administration Manager	58,038	62,562	4,524	1.0
Regular Employee-Community Service Officers	40,347	83,073	42,726	2.0

GENERAL FUND POSITION COMPARISON

DIVISION	FY 2024	FY 2025	INCREASE (DECREASE)	FY2025 FTE's
Fire Administration				
Department Director-Fire Chief	$ 112,200	$ 130,436	$ 18,236	1.0
Deputy Director-Deputy Fire Chief	115,008	118,451	3,443	1.0
Regular Employee-Battalion Chief	100,740	103,873	3,133	1.0
Regular Employee-Office Manager	67,346	61,808	(5,538)	1.0
Regular Employee-Administrative Assistant	50,001	-	(50,001)	0.0
Fire Support				
Division Manager-Battalion Chief	100,740	103,873	3,133	1.0
Regular Employee-Lieutenant	88,488	91,249	2,761	1.0
Fire Prevention				
Division Manager-Battalion Chief	100,740	103,582	2,842	1.0
Regular Employee-Lieutenant	347,645	347,888	243	4.0
Regular Employee-Fire Safety Technician	71,427	81,084	9,657	1.0
Regular Employee-Administrative Assistant	-	49,303	49,303	1.0
Fire Operations				
Division Manager-Battalion Chiefs	299,948	311,676	11,728	3.0
Regular Employee-Lieutenants	1,590,784	1,731,920	141,136	19.0
Regular Employee-Engineers	1,660,660	1,711,811	51,151	21.0
Regular Employee-Firefighters	2,414,651	2,199,188	(215,463)	30.0
Regular Employee-Firefighters (Probation)	283,934	537,513	253,579	8.0
Emergency Medical Services				
Regular Employee-Lieutenant	88,488	91,249	2,761	1.0
CRE Administration				
Department Director-Director of CRE	112,200	119,848	7,648	1.0
Deputy Director-Deputy Director of CRE	89,883	99,463	9,580	1.0
Regular Employee-Marketing Artistic Manager	68,421	72,965	4,544	1.0
Regular Employee-Events Coordinator	49,919	51,417	1,498	1.0
Regular Employee-Projects Manager	50,000	51,501	1,501	1.0
Regular Employee-Operations Coordinator	44,000	45,321	1,321	1.0
Regular Employee-Office Manager	-	46,309	46,309	1.0
Forestry				
Division Manager-Urban Forestry Manager	72,195	85,804	13,609	1.0
Regular Employee-Foremans	115,576	127,850	12,274	2.0
Regular Employee-Senior Arborists	48,609	99,983	51,374	2.0
Regular Employee-Community Forester	48,050	-	(48,050)	0.0
Regular Employee-Arborist	45,198	46,554	1,356	1.0
Regular Employee-Arborist I	48,461	49,491	1,030	1.0
Programs & Facilities				
Division Manager-Program and Facilities Manager	72,195	82,923	10,728	1.0
Regular Employee-Concessions Manager	54,079	56,219	2,140	1.0
Regular Employee-Office Manager	42,182	43,920	1,738	1.0
Regular Employee-Events Technicians	81,025	102,889	21,864	2.5
Regular Employee-Administrative Assistants	75,440	78,273	2,833	2.0
Aquatics				
Division Manager-Aquatics Manager	72,195	79,643	7,448	1.0
Regular Employee-Aquatics Foreman	54,080	49,036	(5,044)	1.0
Regular Employee-Aquatics Specialist	47,486	50,674	3,188	1.0
Regular Employee-Aquatics Technician	-	50,000	50,000	1.0
Recreation				
Division Manager-Recreation Manager	72,925	77,547	4,622	1.0
Regular Employee-Recreation Sports Prog Supervisor	39,788	-	(39,788)	1.0
Regular Employee-Recreation Sports Programmers	93,390	142,724	49,334	1.7

GENERAL FUND POSITION COMPARISON

DIVISION	FY 2024	FY 2025	INCREASE (DECREASE)	FY 2025 FTE's
Golf				
Division Manager-Golf Manager	$ 75,023	$ 105,281	$ 30,258	1.0
Regular Employee-Supervisors	131,179	135,418	4,239	2.0
Regular Employee-Senior Irrigation Technicians	86,797	91,794	4,997	2.0
Regular Employee-Senior Mechanics	103,034	106,284	3,250	2.0
Parks				
Division Manager-Parks Manager	76,504	80,703	4,199	1.0
Regular Employee-Parks Supervisor	63,615	70,238	6,623	1.0
Regular Employee-Foremans	157,705	170,471	12,766	3.0
Regular Employee-Senior Irrigation Technician	47,524	51,028	3,504	1.0
Regular Employee-Senior Maintenance Technician	40,994	42,224	1,230	1.0
Regular Employee-Sprinkler/Irrigation Tech/Plumber	116,811	123,902	7,091	3.0
Regular Employee-Maintenance Technician	363,787	412,173	48,386	11.0
Cemetery				
Division Manager-Cemetery Manager	72,195	83,305	11,110	1.0
Regular Employee-Foreman	51,712	56,589	4,877	1.0
Regular Employee-Sprinkler/Irrigation Tech/Plumber	41,017	46,293	5,276	1.0
Regular Employee-Maintenance Technician	37,481	38,563	1,082	1.0
Botanic Gardens				
Division Manager-Botanic Gardens Manager	73,840	84,328	10,488	1.0
Regular Employee-Childrens Village Manager	60,445	68,997	8,552	1.0
Regular Employee-Horticulture/Operations Supervisor	59,000	60,771	1,771	1.0
Regular Employee-Horticulture Education Coordinator	44,429	45,762	1,333	1.0
Regular Employee-Horticulturists	82,000	85,491	3,491	2.0
Regular Employee-Events Coordinator	45,760	47,133	1,373	1.0
Regular Employee-Visitor Services & Education	-	47,133	47,133	1.0
Regular Employee-Volunteer Coordinator	47,613	-	(47,613)	0.0
Regular Employee-Office Manager	47,342	48,762	1,420	1.0
Clean & Safe				
Regular Employee-Events Technician Lead	44,096	45,419	1,323	1.0
Regular Employee-Events/Custodial Technicians	115,749	118,045	2,296	3.0
Engineering				
Department Director-City Engineer	122,400	126,282	3,882	1.0
Deputy Director-Deputy City Engineer	94,984	-	(94,984)	0.0
Regular Employee-Operations Manager	-	97,834	97,834	1.0
Regular Employee-Senior Staff Engineer	83,200	103,834	20,634	1.0
Regular Employee-Traffic Engineer	86,000	90,739	4,739	1.0
Regular Employee-Construction Engineer	78,441	-	(78,441)	0.0
Regular Employee-Staff Engineers	72,000	228,698	156,698	3.0
Regular Employee-Chief GIS Coord & Data Analyst	71,706	75,353	3,647	1.0
Regular Employee-Engineering Development Coordinator	48,456	49,910	1,454	1.0
Regular Employee-Engineering Technicians II	109,158	115,799	6,641	2.0
Regular Employee-Operations Manager	52,241	53,809	1,568	1.0
Finance				
Department Director-City Treasurer	122,400	126,072	3,672	1.0
Deputy Director-Deputy City Treasurer	92,484	97,643	5,159	1.0
Regular Employee-Purchasing Manager	83,200	85,697	2,497	1.0
Regular Employee-Senior Accountant	80,000	82,401	2,401	1.0
Regular Employee-Grants Manager	79,040	-	(79,040)	0.0
Regular Employee-Accounting and Budget Analyst	68,640	70,700	2,060	1.0
Regular Employee-Accountant II	62,043	63,905	1,862	1.0
Regular Employee-Accountant	101,730	108,954	7,224	2.0
Regular Employee-Procurement Specialist	-	50,350	50,350	1.0

GENERAL FUND POSITION COMPARISON

DIVISION	FY 2024	FY 2025	INCREASE (DECREASE)	FY 2025 FTE's
Planning & Development				
Department Director-Planning & Development Director	122,400	126,072	3,672	1.0
Regular Employee-Senior Planner	138,805	82,560	(56,245)	1.0
Regular Employee-Planner II	198,142	267,559	69,417	3.9
Regular Employee-Planner I	166,738	163,773	(2,965)	3.0
Regular Employee-Office Manager	26,063	26,845	782	0.5
Downtown Development Authority				
Division Manager-Administrator	90,000	70,138	(19,862)	1.0
Regular Employee-Main Street Manager	45,000	49,440	4,440	1.0
Total	**$ 29,156,334**	**$ 31,697,157**	**$ 2,540,824**	**451.4**

OTHER FUNDS POSITION COMPARISON

FUND	FY 2024	FY 2025	INCREASE (DECREASE)	FY 2025 FTE's
WEED & PEST FUND				
Division Manager-Weed & Pest Manager	$ 75,171	$ 79,736	$ 4,565	1.0
Regular Employee-Maintenance Technicians	49,920	103,416	53,496	2.0
YOUTH ALTERNATIVES GRANT FUND				
LCSD Division				
Regular Employee-ASEP Facilitator	-	30,000	30,000	0.8
Regular Employee-Counselor III	47,000	106,388	59,388	2.0
Regular Employee-Operations Specialist	40,280	41,489	1,209	1.0
Laramie Co. Juvenile Services Division				
Regular Employee-Counselor III	51,365	57,799	6,434	1.0
Foster Grants Program Division				
Regular Employee-Assistant Program Coordinator	57,845	44,525	(13,320)	1.0
Regular Employee-Prevention Coordinator	43,228	59,581	16,353	1.0
21st and 22nd Century Cohort Divisions				
Regular Employee-Prevention Coordinator	46,695	-	(46,695)	-
Regular Employee-Site Manager	42,450	-	(42,450)	-
RECREATION PROGRAMS FUND				
Recreation Division				
Regular Employee-Recreation Sports Programmer	16,713	18,376	1,663	0.3
Regular Employee-Events or Custodial Technician		20,000	20,000	0.5
Child Care Division				
Regular Employee-Recreation Program Supervisor	63,536	65,442	1,906	1.0
Regular Employee-Child Care Specialist	89,730	95,551	5,821	2.0
Gymnastics Division				
Regular Employee-Gymnastics Specialist	51,312	52,851	1,539	1.0
CDBG GRANT FUND				
Regular Employee-Manager Community Development	62,004	49,958	(12,046)	0.8
LAW ENFORCEMENT FUND				
Regular Employee-Operations Manager	62,151	67,152	5,001	1.0
Regular Employee-Victim Asst Staff Advocate	84,900	89,591	4,691	2.0
FEDERAL GRANTS FUND				
Regular Employee-Firefighter (Probation)	476,586	596,920	120,334	9.0
Regular Employee-IT Implementation Specialist	84,240	86,768	2,528	1.0
Regular Employee-Sustainability Specialist EPA	-	65,000	65,000	1.0
TRANSPORTATION PLANNING (MPO) FUND				
Division Manager-Director of MPO	90,596	92,700	2,104	1.0
Regular Employee-GIS Coordinator	70,271	72,380	2,109	1.0
Regular Employee-Office Manager	26,063	26,845	782	0.5
Regular Employee-Senior Planner	72,800	74,985	2,185	1.0
Regular Employee-Senior Planning Technician	76,045	80,262	4,217	1.0

OTHER FUNDS POSITION COMPARISON

FUND	FY 2024	FY 2025	INCREASE (DECREASE)	FY 2025 FTE's
TRANSIT FUND				
Division Manager-Administrator	88,954	91,623	2,669	1.0
Regular Employee-Assistant Director of Transit	66,247	70,964	4,717	1.0
Regular Employee-Operation Supervisor	47,547	53,396	5,849	1.0
Regular Employee-Operations Coordinator	47,547	48,974	1,427	1.0
Regular Employee-Transit Dispatch Lead	44,719	43,156	(1,563)	1.0
Regular Employee-Dispatcher	39,219	77,836	38,617	2.0
Regular Employee-Transit Dispatch/Scheduler	40,019	-	(40,019)	-
Regular Employee-Senior Mechanic	53,390	59,248	5,858	1.0
Regular Employee-Mechanic (Level Varies)	47,590	57,377	9,787	1.0
Regular Employee-Transit Bus Driver	397,046	420,541	23,495	10.0
Regular Employee-Transit Operations Asst	37,482	38,606	1,124	1.0
Regular Employee-Events/Custodial Technicians	40,789	42,013	1,224	1.0
JUVENILE JUSTICE FUND				
Laramie County Division				
Regular Employee-Probation Officer	46,695	49,041	2,346	1.0
Laramie County Juvenile				
Regular Employee-Community Service Coordinator	42,450	44,889	2,439	1.0
YA MENTORING FUND				
Youth Alternatives Division				
Regular Employee-ASEP Counselor	-	10,000	10,000	0.3
Regular Employee-Case Manager	12,233	12,600	367	0.3
ONE PERCENT SALES TAX FUND				
Administration Division				
Division Manager-One Percent Construction Manager	75,317	85,573	10,256	1.0
Regular Employee-One Percent Assistant Construction	42,450	45,068	2,618	1.0
Regular Employee-Administrative Assistant	37,481	38,606	1,125	1.0
Regular Employee-Construction Inspector I	53,165	53,165	-	1.0
Regular Employee-Engineering Technician I	48,887	50,355	1,468	1.0
Regular Employee-Senior Construction Inspector	180,627	267,709	87,082	4.0
CRE Division				
Regular Employee-Arborist I	96,922	-	(96,922)	1.0
Regular Employee-Senior Arborist	-	99,830	99,830	1.0
Regular Employee-Sprinkler/Irrigation Tech/Plumber	40,260	40,219	(41)	1.0
SPECIFIC PURPOSE OPTION TAX FUND				
Botanic Gardens Division				
Regular Employee-Interior Operations Coordinator	43,888	47,391	3,503	1.0
Regular Employee-Events Technician	-	38,272	38,272	1.0
Greenway Maintenance Division				
Regular Employee-Maintenance Technicians	72,758	113,594	40,836	3.0
Regular Employee-Planner II	6,994	7,204	210	0.1
FLEET MAINTENANCE FUND				
Division Manager-Fleet Manager	85,230	87,787	2,557	1.0
Regular Employee-Supervisors	117,898	124,679	6,781	2.0
Regular Employee-Parts Manager	50,534	52,051	1,517	1.0
Regular Employee-Senior Mechanic	264,003	175,456	(88,547)	3.0
Regular Employee-Mechanic (Level Varies)	-	48,695	48,695	1.0
Regular Employee-Welder	45,972	47,351	1,379	1.0
Regular Employee-Operations Coordinator	44,095	45,419	1,324	1.0
Regular Employee-Lube Technician	121,570	167,216	45,646	4.0

OTHER FUNDS POSITION COMPARISON

FUND	FY 2024	FY 2025	INCREASE (DECREASE)	FY 2025 FTE's
SOLID WASTE FUND				
Sanitation Division				
Division Manager-Transfer Station Manager	92,433	95,206	2,773	1.0
Regular Employee-Transfer Station Supervisor	75,000	77,250	2,250	1.0
Regular Employee-Foreman	187,197	191,841	4,644	3.0
Regular Employee-Mechanic Foreman	61,110	62,944	1,834	1.0
Regular Employee-Senior Mechanic	53,390	55,959	2,569	1.0
Regular Employee-Mechanics (Level Varies)	95,179	103,503	8,324	2.0
Regular Employee-Semi Drivers	224,888	236,132	11,244	5.0
Regular Employee-Senior Drivers	776,030	561,075	(214,955)	11.0
Regular Employee-Drivers	845,273	1,125,351	280,078	26.0
Regular Employee-Sanitation Workers	234,760	203,086	(31,674)	5.0
Regular Employee-Transfer Station Attendant	38,583	39,741	1,158	1.0
Regular Employee-Administrative Assistants	167,564	172,595	5,031	4.0
Recycling Division				
Regular Employee-Foreman	55,161	57,994	2,833	1.0
Regular Employee-Heavy Equipment Operators	83,325	85,826	2,501	2.0
Regular Employee-Enviornmental Technician	47,589	47,878	289	1.0
Regular Employee-Compost Office Attendent	35,276	36,335	1,059	1.0
Landfill Division				
Deputy Director-Deputy Dir of Public Works	112,200	115,566	3,366	1.0
Division Manager-Landfill Manager	88,400	95,206	6,806	1.0
Regular Employee-Staff Engineer	67,600	73,806	6,206	1.0
Regular Employee-Operations Manager	14,602	15,888	1,286	0.3
Regular Employee-Landfill Supervisor	62,816	-	(62,816)	-
Regular Employee-Heavy Equipment Operator	128,062	172,530	44,468	4.0
Regular Employee-Landfill Attendant	48,687	47,978	(709)	1.0
Regular Employee-Landfill Foreman	-	66,270	66,270	1.0
Regular Employee-Landfill Worker	155,858	110,507	(45,351)	3.0
Belvoir Ranch Division				
Regular Employee-Ranch Manager	52,133	54,843	2,710	1.0
CIVIC CENTER FUND				
Regular Employee-Operation Supervisor	57,628	61,744	4,116	1.0
Regular Employee-Civic Center Technical Director	65,000	66,951	1,951	1.0
Regular Employee-Assistant Technical Director	55,000	56,651	1,651	1.0
Regular Employee-Booking and Program Manager	46,695	49,256	2,561	1.0
Regular Employee-Office Manager	45,427	46,791	1,364	1.0
ICE & EVENTS CENTER FUND				
Division Manager-Ice & Events Manager	72,195	83,993	11,798	1.0
Regular Employee-Regular Employee-Foreman I	51,652	57,979	6,327	1.0
Regular Employee-Recreation Program Supervisor	45,426	46,790	1,364	1.0
Regular Employee-Maintenance Technician	38,591	38,591	-	1.0
Regular Employee-Ice Rink Supervisors	75,000	75,000	-	
SURFACE WATER MITIGATION FUND				
Regular Employee-Operations Manager	37,750	-	(37,750)	-
Regular Employee-Maintenance Technician	45,000	45,000	-	1.0
Regular Employee-GIS Techinician II	-	56,500	56,500	1.0
Regular Employee-Senior Inspector	33,000	60,000	27,000	1.0
Regular Employee-Inspector	30,000	33,000	3,000	1.0
Regular Employee-Stormwater Inspector	30,000	-	(30,000)	
Regular Employee-Office Specialist	-	41,600	41,600	1.0
	$ 8,792,359	**$ 9,558,775**	**$ 766,416**	**181.6**

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. 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 31 funds; however, the Fiscal Year 2025 budget contains only 23 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 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 – monies received from a general county tax levy to administer a weed and pest control program.
- Youth Alternatives Grants – monies received from various agencies to administer a juvenile counseling system and other related programs for Cheyenne youth.
- Recreation Programs – monies received from recreational programs to administer those activities.
- Community Development Block Grant – funds received from the U.S. Department of Housing and Urban Development to assist low income individuals and families.
- Law Enforcement Grants – federal, state and local grants received by the police department to administer various programs.
- Federal Grants Fund - funds from federal agencies to administer specific programs that are not accounted for in another City fund.
- Transportation Planning – funds received from federal and local sources to provide metropolitan street planning for the City and County.
- Federal Transit Authority (FTA) Grants – funds received from federal, state and local sources to provide public transportation.
- Juvenile Justice – monies received from various grants to be used for programs which assist youth in legal trouble.
- Youth Alternatives Mentoring – accounts for a program which brings adults together with young people, funded by grants and donations.

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 – fees received

for the use of park development and infrastructure costs and public safety infrastructure.

- One Percent Sales Tax – 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 – accounts for major projects financed through a special voter approved capital facilities sales tax, referred to as the 6th penny.
- Youth Activities – accounts for construction of Youth Alternatives projects with funds received from the Ropes Course.
- Golf Facilities – accounts for improvements to City golf facilities funded with a portion of revenues received from annual golf memberships.

Proprietary Funds

Proprietary Funds are used to account for the City's business type activities. There are two types of proprietary funds: Enterprise Funds and Internal Service Funds. Each fund imposes fees or charges for services. Enterprise Funds provide services to customers outside the entity. Internal Service Funds are used when a fund primarily provides benefits to other funds, departments, or agencies of the primary government and its component units, or to other governments.

The City's five Proprietary Funds are:

- Solid Waste Management – monies received from solid waste charges for the operation and maintenance of the City's solid waste activities as mandated by federal and state regulations. (Enterprise Fund)
- Fleet Maintenance – accounts for the costs of fueling and maintaining all fleet vehicles and equipment used in City operations. (Internal Service Fund)
- Civic Center - provides a location for concerts, stage performances, and other events. (Enterprise Fund)
- Ice & Events Center - provides activities at the Center including ice hockey, concerts, roller skating, miniature golf and other public and private events. (Enterprise Fund)
- Surface Water Mitigation Fund - collects fees to provide a City surface water management program. (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 to support the government's programs.

- Cemetery Perpetual Care – 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.

Fiduciary Funds

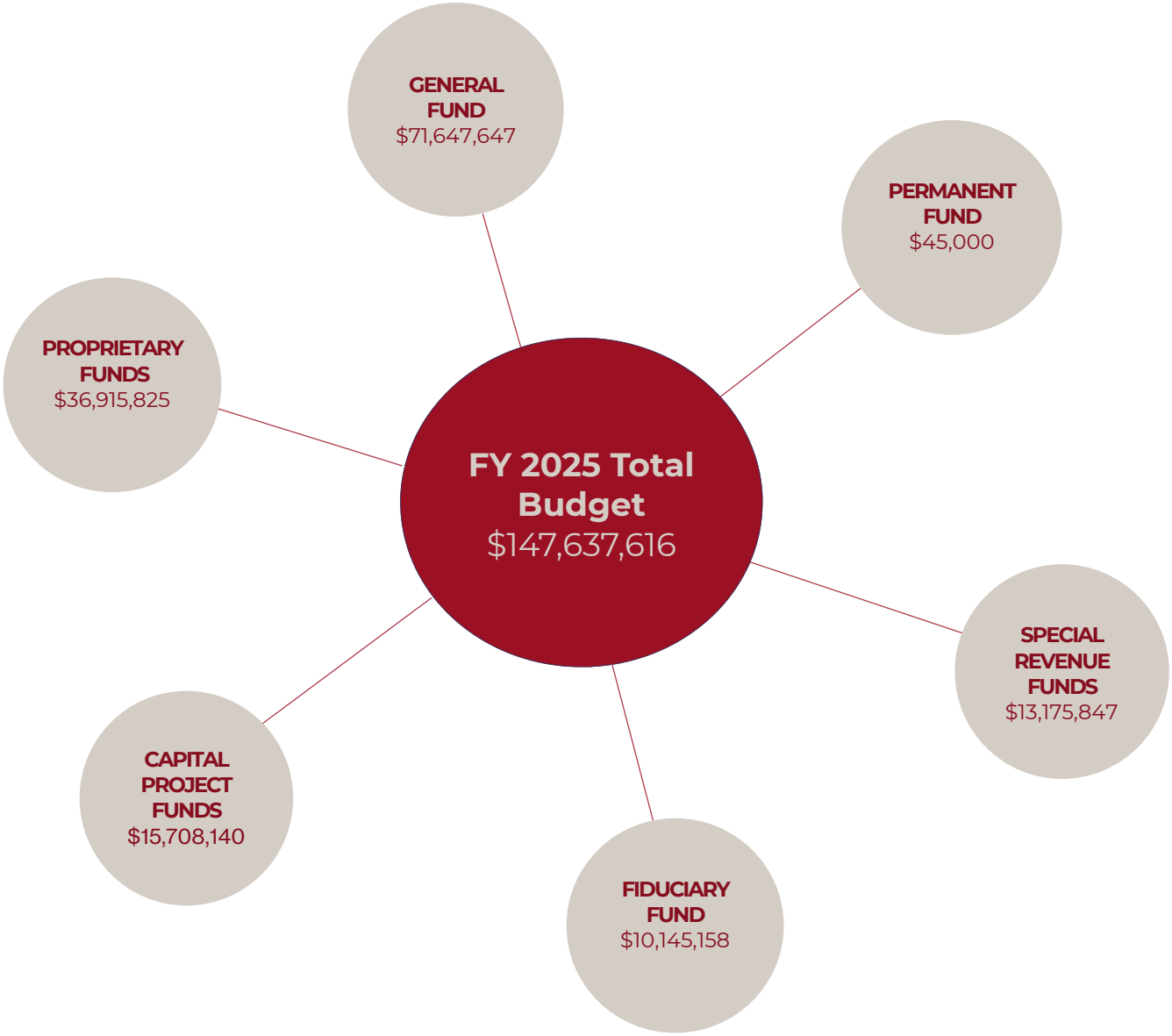
Fiduciary Funds are used to account for assets held by a government in a trustee capacity and generally cannot be used to support a government's own programs.

- Self Insurance Fund – this fund accounts for the employee health self insurance plan.

EXPEDITURE BY FUND SUMMARY

FUND	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
GENERAL FUND	**$ 54,624,064**	**$ 58,569,362**	**$ 66,215,278**	**$ 71,647,647**	**$ 5,432,369**
SPECIAL REVENUE FUNDS					
Weed & Pest	$ 473,109	$ 779,090	$ 710,000	$ 737,334	$ 27,334
Youth Alternatives Grants	649,233	702,800	930,480	892,254	(38,226)
Recreation Programs	1,399,632	1,829,843	2,099,698	2,450,333	350,635
CDBG	555,797	773,976	548,667	512,510	(36,157)
Law Enforcement Grants	564,922	484,976	211,976	239,931	27,955
Federal Grants	-	-	929,612	1,090,364	160,752
Transportation Planning	948,459	1,037,871	1,078,409	1,105,707	27,298
Transit	3,385,271	2,248,629	3,560,683	5,905,504	2,344,821
Juvenile Justice	66,879	127,760	170,745	168,887	(1,858)
Youth Alternatives Mentoring	54,925	36,194	58,325	73,023	14,698
Total	**8,098,227**	**8,021,139**	**10,298,595**	**13,175,847**	**2,877,252**
CAPITAL PROJECT FUNDS					
Development Impacts	$ 148,711	$ 519,965	$ 1,028,200	$ 1,285,300	$ 257,100
One Percent Sales Tax	8,929,982	10,728,915	13,089,895	13,190,302	100,407
Special Purpose Option Tax	6,919,986	23,077,528	498,837	684,776	185,939
Youth Activities	11,450	13,240	19,207	19,261	55
Golf Facilities	54,930	320,065	374,300	528,500	154,200
Total	**16,065,059**	**34,659,714**	**15,010,439**	**15,708,140**	**697,701**
PROPRIETARY FUNDS					
Fleet Maintenance	$ 4,500,648	$ 4,729,416	$ 6,389,579	$ 6,802,990	$ 413,411
Solid Waste	12,051,355	13,310,220	19,985,856	20,800,719	814,863
Civic Center	1,672,711	2,041,270	2,613,314	2,251,464	(361,850)
Ice & Events Center	771,809	769,827	1,057,783	972,375	(85,408)
Surface Water Mitigation	-	-	6,028,882	6,088,277	59,395
Total	**18,996,524**	**20,850,733**	**36,075,415**	**36,915,825**	**840,410**
PERMENANT					
Cemetery	$ 2,438	$ 1,876	$ 27,000	$ 45,000	$ 18,000
Total	**2,438**	**1,876**	**27,000**	**45,000**	**18,000**
FIDUCIARY					
Self-Insurance	$ -	$ 9,788,454	$ -	$ 10,145,158	$ 10,145,158
Total	**-**	**9,788,454**	**-**	**10,145,158**	**10,145,158**
TOTAL EXPENDITURES	**$ 97,786,310**	**$ 131,891,278**	**$127,626,727**	**$ 147,637,616**	**$ 20,010,889**

BUDGET BY FUND TYPE



FUND RESPONSIBILITY MATRIX

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

FUND RESPONSIBILITY MATRIX

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

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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 produce revenue from user fees. The designated revenues that are pledged must cover the projected annual debt service requirements by a ratio of at least 1.5 times to 1. The user fees are then used to pay off the bonds.

Revenue bonds carry higher interest rates 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, 2024, has a balance of $3,685,000 in revenue bonds that were used to pay for the construction of the City's two parking structures.

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

DEBT OVERVIEW

COMPUTATION OF LEGAL DEBT MARGIN GENERAL OBLIGATION		
City's assessed valuation, July 2023	$	1,056,661,388
Debt limit (4% of assessed value)		42,266,456
Total current debt applicable to limit		-
Legal debt limit	**$**	**42,266,456**

Therefore, the City could request voters to approve up to $42,266,456 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 may 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 has no outstanding tax-exempt municipal leases.

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.

If the City chooses to pursue general obligation debt, a bond rating will be required.

GENERAL FUND DEBT

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 Series 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 2025 budget, a payment of $693,124 ($660,000 toward the debt principal and $33,124 for interest costs) is included.

The budget for this payment is located on page 178 in the General Fund budget.

GENERAL FUND DEBT AT A GLANCE

Balance as of June 30, 2025
$3,025,000

Debt will be paid off
April 2028

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	16,226	1,591,223	-
	$ 5,455,000	**$ 216,542**	**$ 5,671,542**	

GENERAL FUND RESERVES

GENERAL FUND RESERVES

Overview

"Fund Balance" is an accounting term that describes the difference between assets and liabilities at a point in time. Assets are defined as items owned by the government, such as cash, investments, inventory, 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. It represents the net result of all financial transactions.

"Reserves" is a budget and policy term that describes fungible resources available outside of the budget for use if the resources appropriated inside the budget are insufficient.

There is an overlap between "fund balance" and "reserves", but the most important distinction is that fund balance covers a broader range of resources. For example, fund balance could include prepaid inventories or receivables, neither of which are available for current spending.

Policy

Governments must maintain an adequate reserve level for purposes of:

- Offsetting significant economic declines or revenue shortfalls,
- Providing funds to meet unforeseen emergency expenditures. Some examples can include infrastructure failures such as a bridge collapse, legal settlements, or cyberattacks.
- Providing sufficient cash flow for daily operations, and
- Securing and maintaining a higher bond rating which in turn saves debt interest costs.

The City's General Fund balance policy states that a minimum of 120 days of budgeted operating expenditures in unassigned emergency reserves must be maintained (meaning total fund balance less the non-spendable and restricted 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

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 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 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.

GENERAL FUND RESERVES

3. Committed 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 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 cannot be properly classified in one of the other four categories and, therefore, is available for any allowable use.

The City of Cheyenne is Prepared for a Rainy Day

The City is prepared for economic downturns or other unanticipated costs. The City's reserves policy is to hold a minimum of 120 days of budgeted operating expenditures. At the end of Fiscal Year 2023, the City had 242 days of unassigned reserves.

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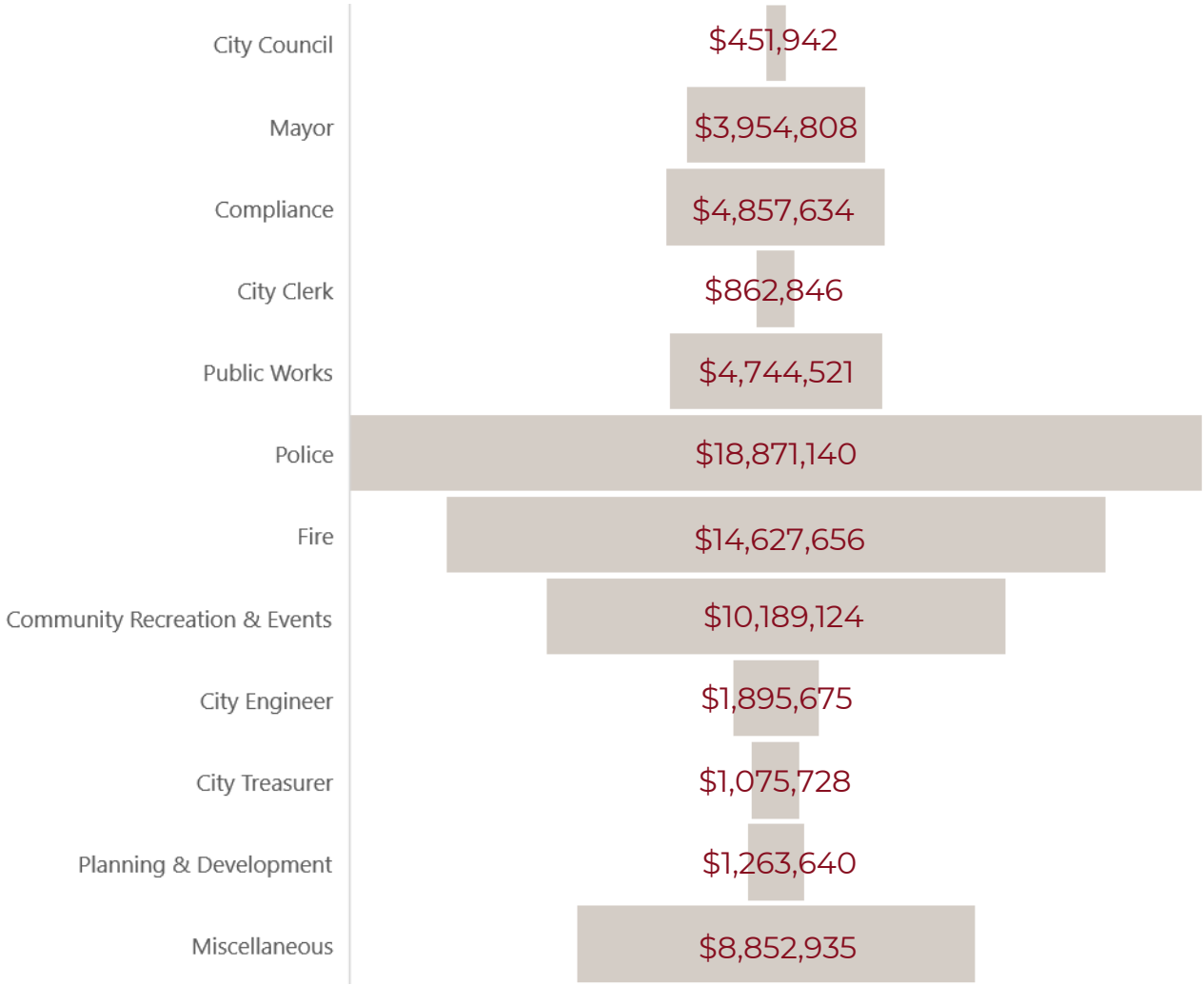
GENERAL FUND BUDGET SUMMARY

GENERAL FUND DEPARTMENT BUDGET

REVENUE:	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
Taxes and Special Assessments	$ 14,363,740	$ 15,943,874	$ 16,107,500	$ 17,104,900	$ 997,399
Intergovernmental	33,680,205	35,845,832	34,262,400	37,021,200	2,758,800
Special Distribution From State	4,103,750	4,551,634	6,871,393	6,562,978	(308,415)
Fines and Forfeitures	751,224	751,909	756,600	658,350	(98,250)
Licenses and Permits	5,101,414	3,760,459	2,575,895	2,873,800	297,905
Charges for Services	1,918,450	2,072,891	1,861,000	2,014,000	153,000
Miscellaneous	1,736,819	2,242,476	1,382,205	1,540,511	158,306
Interest	(1,000,572)	714,233	400,500	849,659	449,159
Transfers	2,076,084	770,612	859,219	985,971	126,752
Grants	627,508	618,818	600,000	650,000	50,000
Transfer from Reserves	-	-	538,566	1,386,277	847,711
TOTAL REVENUE	**$63,358,623**	**$ 67,272,739**	**$ 66,215,278**	**$ 71,647,647**	**$ 5,432,369**
EXPENDITURES:					
City Council	$ 260,304	$ 307,522	$ 396,045	$ 451,942	$ 55,897
Mayor	2,860,489	3,192,098	3,438,787	3,954,808	516,020
Compliance	3,090,507	3,571,811	4,007,855	4,857,634	849,779
City Clerk	729,092	783,268	828,743	862,846	34,103
Public Works	4,036,878	4,272,448	5,288,276	4,744,521	(543,755)
Police	14,775,968	15,266,659	17,345,385	18,871,140	1,525,755
Fire	12,070,997	13,148,226	13,737,138	14,627,656	890,518
Community Recreation & Events	7,475,071	8,523,635	9,456,897	10,189,124	732,227
City Engineer	935,307	1,187,024	1,503,736	1,895,675	391,940
City Treasurer	782,073	880,473	1,054,140	1,075,728	21,587
Planning and Development	778,144	755,867	1,271,080	1,263,640	(7,441)
Miscellaneous	6,829,232	6,680,330	7,887,196	8,852,935	965,739
TOTAL EXPENDITURES	**$54,624,064**	**$58,569,362**	**$ 66,215,278**	**$ 71,647,647**	**$ 5,432,369**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ 8,734,559**	**$ 8,703,378**	**$ (0)**	**$ (0)**	**$ (0)**

GENERAL FUND BY DEPARTMENT

General Fund by Department Fiscal Year 2025 Budget



GENERAL FUND DIVISION SUMMARY

REVENUE:	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
Taxes and Special Assessments	14,363,740	15,943,874	16,107,500	17,104,900	997,399
Intergovernmental	33,680,205	35,845,832	34,262,400	37,021,200	2,758,800
Special Distribution From State	4,103,750	4,551,634	6,871,393	6,562,978	(308,415)
Fines and Forfeitures	751,224	751,909	756,600	658,350	(98,250)
Licenses and Permits	5,101,414	3,760,459	2,575,895	2,873,800	297,905
Charges for Services	1,918,450	2,072,891	1,861,000	2,014,000	153,000
Miscellaneous	1,736,819	2,242,476	1,382,205	1,540,511	158,306
Interest	(1,000,572)	714,233	400,500	849,659	449,159
Transfers	2,076,084	770,612	859,219	985,971	126,752
Grants	627,508	618,818	600,000	650,000	50,000
Transfers from Reserves	-	-	538,566	1,386,277	847,711
TOTAL REVENUE	**$63,358,623**	**$ 67,272,739**	**$66,215,278**	**$71,647,647**	**$ 5,432,369**
EXPENDITURES:					
Council					
Council	260,304	307,522	396,045	451,942	55,897
Mayor					
Mayor	545,826	642,628	631,874	1,011,347	379,473
City Attorney	603,351	694,883	764,620	847,950	83,330
Human Resources	568,205	574,573	653,764	704,032	50,269
Municipal Court	704,411	798,743	871,088	874,484	3,395
Youth Alternatives	438,697	481,271	517,441	516,995	(446)
Compliance					
Building, Risk and Nuisance	1,621,671	1,774,362	2,097,398	2,825,853	728,455
Information Technology	1,111,846	1,372,397	1,444,921	1,486,631	41,710
Animal Control	356,990	425,052	465,535	545,150	79,615
City Clerk					
City Clerk	729,092	783,268	828,743	862,846	34,103
Public Works					
Public Works Administration	207,646	225,744	228,334	256,114	27,780
Traffic	523,509	560,152	592,082	717,175	125,093
Facilities Maintenance	858,358	1,055,024	1,731,765	1,003,937	(727,829)
Street and Alley	2,447,366	2,431,528	2,736,095	2,767,295	31,201
Police					
Police Administration	4,040,975	3,798,218	4,566,526	4,960,351	393,825
Police Patrol	10,734,994	11,228,446	12,521,647	13,623,113	1,101,465
Parking	-	239,996	257,212	287,676	30,464
Fire					
Fire Administration	445,279	901,429	1,163,928	1,103,616	(60,312)
Fire Support	-	371,685	416,270	447,914	31,644
Fire Training	202,589	(69)	-	-	-
Fire Prevention	703,361	831,739	794,996	965,609	170,613
Fire Operations	10,506,474	10,847,506	11,091,340	11,852,539	761,199
Emergency Medical Services	213,295	195,936	270,604	257,978	(12,625)
Community Recreation and Events					
Community Rec & Events Adm	564,336	840,179	970,498	1,123,409	152,910
Forestry	662,009	764,068	855,451	942,217	86,766
Programs and Facilities	486,729	505,954	529,747	619,755	90,009
Aquatics	1,079,263	1,303,088	1,401,750	1,417,179	15,430

GENERAL FUND DIVISION SUMMARY

Community Recreation and Event	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
Recreation	300,762	312,379	346,751	370,150	23,398
Recreation Buildings	124,731	124,047	146,480	147,080	600
Golf Courses	896,547	953,374	1,019,016	1,102,597	83,581
Parks	1,832,507	2,162,676	2,354,741	2,475,196	120,455
Cemetery	366,390	429,919	483,968	534,280	50,312
Botanic Gardens	663,966	731,018	866,453	901,995	35,542
Clean and Safe	497,829	396,932	482,042	555,265	73,223
City Engineer					
Engineering	935,307	1,187,024	1,503,736	1,895,675	391,940
City Treasurer					
Finance	782,073	880,473	1,054,140	1,075,728	21,587
Planning & Development					
Planning Services	778,144	729,520	1,062,789	1,053,710	(9,078)
DDA	-	26,347	208,292	209,929	1,638
Other					
Miscellaneous	3,865,715	4,442,290	5,251,930	4,980,879	(271,051)
Special Projects	332,298	100	458,280	1,657,344	1,199,064
Economic Development	50,000	75,000	75,000	100,000	25,000
City-County Support	1,614,219	1,124,065	1,318,611	1,248,837	(69,774)
Community Services Support	967,000	1,038,875	783,375	865,875	82,500
TOTAL EXPENDITURES	**$54,624,064**	**$58,569,362**	**$66,215,278**	**$71,647,647**	**$ 5,432,369**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ 8,734,559**	**$ 8,703,377**	**$ (0)**	**$ (0)**	**$ (0)**

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GENERAL FUND REVENUES

GENERAL FUND REVENUE

Total General Fund Revenue
$71,647,647

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, along with percentages, of the sources of revenue included in the Fiscal Year 2025 budget.

23.9% Taxes and Special Assessments - franchise fees, property and vehicle taxes

60.8% Intergovernmental - sales taxes, mineral royalties, severance taxes, and other revenue from governmental entities, including the direct distribution from the State of Wyoming

4.0% Licenses and Permits - building permits and various business licenses

2.8% Charges for Services - recreation, parking and other miscellaneous charges for services

0.9% Fines and Forfeitures - fines from parking and other municipal code violations

5.7% Miscellaneous, Grants, Transfers, and Interest- miscellaneous charges, police contract for school resource officers, and other miscellaneous revenues

1.9% Transfer from Reserves - funds used to pay for appropriate one-time expenditures, or for items assigned, committed or restricted from reserves

GENERAL FUND REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
TAXES AND SPECIAL ASSESSMENTS					
Gas and Electric Franchises	$ 4,718,561	$ 5,369,411	$ 5,305,000	$ 5,505,000	$ 200,000
Telephone Franchises	40,124	42,182	44,500	44,500	-
Cable TV Franchise	779,504	742,375	755,000	664,400	(90,600)
BOPU 2% Franchise	618,873	661,755	658,000	650,000	(8,000)
Property Taxes	6,544,855	7,468,143	7,713,000	8,584,000	871,000
Vehicle Taxes	1,661,824	1,639,008	1,632,000	1,657,000	25,000
Total Taxes and Special Assessments	**$ 14,363,740**	**$ 15,922,874**	**$ 16,107,500**	**$ 17,104,900**	**$ 997,400**
INTERGOVERNMENTAL					
State Sales Tax	$ 24,451,724	$ 25,859,332	$ 24,000,000	$ 26,194,800	$ 2,194,800
Gasoline Tax	1,605,956	1,553,750	1,590,000	1,553,000	(37,000)
Special Fuels Tax	660,143	672,538	659,000	653,000	(6,000)
Cigarette Tax	310,605	270,955	271,000	249,000	(22,000)
Federal Mineral Royalties	2,734,732	2,707,835	2,715,000	2,715,000	-
Severance Tax	2,344,516	2,341,195	2,341,000	2,318,000	(23,000)
Historic Horse Racing Payout	1,019,595	1,558,562	2,000,000	2,700,000	700,000
Lottery Proceeds	285,072	608,895	400,000	400,000	-
Skill Based Amusement Games	158,862	115,624	152,000	104,000	(48,000)
Laramie Co Animal Control	109,000	130,800	134,400	134,400	-
DDA Reimbursement	-	26,347	-	-	-
Direct Distribution	4,103,750	4,551,634	4,551,634	4,551,634	-
Direct Distribution - One Time Funds	-	-	2,319,759	2,011,344	(308,415)
Total Intergovernmental	**$ 37,783,955**	**$ 40,397,466**	**$ 41,133,793**	**$ 43,584,178**	**$ 2,450,385**
FINES AND FORFEITS					
Liquor Violation Fee	$ 250	$ 350	$ 600	$ 350	$ (250)
Parking Fines	154,336	117,241	162,000	114,000	(48,000)
Court Fines	131,186	145,749	130,000	112,000	(18,000)
Bond Forfeitures	465,452	488,569	464,000	432,000	(32,000)
Total Fines and Forfeits	**$ 751,224**	**$ 751,909**	**$ 756,600**	**$ 658,350**	**$ (98,250)**
LICENSES AND PERMITS					
Permit-Building	$ 4,496,162	$ 3,157,629	$ 2,000,000	$ 2,290,000	$ 290,000
Permit-Cemetery	2,845	2,475	2,500	2,500	-
License-Retail Liquor	58,500	60,000	57,000	63,000	6,000
License-Liquor Transfers	500	400	500	100	(400)
License-Resort Liquor	3,000	3,000	3,000	3,000	-
License-Restaurant Liquor	18,466	29,930	18,500	19,000	500
License-Bar and Grill	49,089	32,497	35,000	35,000	-
License-Limited Liquor	8,100	8,568	8,000	10,000	2,000
Permit-Malt Beverage	5,010	2,920	5,000	3,000	(2,000)
Permit-Catering (Alcohol)	7,500	9,050	6,500	9,000	2,500
Permit-Consumption	710	400	700	-	(700)
Permit-Microbrewery/Winery	1,427	1,500	1,500	1,500	-
License-Billiard/Pool/Bowling	135	135	100	-	(100)
License-Massage/Therapists	14,195	15,520	14,000	15,100	1,100
License-Theater	130	130	130	200	70
License-Barbershop	455	195	390	200	(190)
License-Beauty Shop	3,900	4,945	4,000	4,000	-
Permit-Noise	2,730	1,935	1,800	2,100	300
Permit-Parade	585	675	300	800	500
License-Body Art Est/Artists	7,670	8,340	6,000	8,000	2,000
License-Fire Extinguisher	1,080	1,040	1,200	500	(700)

GENERAL FUND REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
LICENSES AND PERMITS					
License-Hood System	-	270	-	200	200
License-Food Service Estab	25,300	25,860	25,000	25,000	-
License-Food Wagon	13,490	15,070	12,000	15,000	3,000
License-Dairy	150	-	200	-	(200)
License-Soft Drink/Tobacco	4,810	4,875	5,000	5,000	-
License-Sidewalk Cafe	450	385	500	500	-
License-E-Scooter	1,755	4,560	1,800	4,500	2,700
Permit-Malt Bev Rodeo Arenas	1,300	1,600	1,300	1,600	300
License-Contractors	302,884	310,025	300,000	300,000	-
License-Transient Merchant	11,395	10,840	12,000	11,000	(1,000)
License-Auctioneer	540	405	700	700	-
License-Firearms Dealer	1,530	1,170	1,500	1,100	(400)
License-Pawnbroker	930	465	775	800	25
License-Private Det/Security	7,000	7,445	5,000	7,800	2,800
License-Secondhand Dealer	2,960	2,745	3,000	3,000	-
License-Garage/Car Lot	5,005	4,925	5,000	4,600	(400)
License-Junkyard/Auto Wreck	1,760	1,695	1,700	1,500	(200)
License-Mobile Home Park	920	1,035	1,000	1,400	400
License-Public Transportation	1,540	1,225	1,500	1,200	(300)
License-Christmas Tree Sales	640	640	700	-	(700)
License-Vending Machine	3,435	3,475	3,500	3,400	(100)
Permit-Burglar Alarm	19,000	10,300	19,000	10,000	(9,000)
License-Tree Removal/Trimming	1,620	2,220	1,600	2,000	400
License-Inflam Liquid Storage	3,185	2,935	3,000	2,300	(700)
License-Miscellaneous	7,625	5,009	4,000	4,200	200
Total Licenses and Permits	**$ 5,101,414**	**$ 3,760,459**	**$ 2,575,895**	**$ 2,873,800**	**$ 297,905**
CHARGES FOR SERVICES					
Parking-Cox Parking Lot Fees	$ 69,379	$ 47,762	$ 50,000	$ 41,000	$ (9,000)
Parking-Spiker Structure Fees	219,819	183,664	210,000	200,000	(10,000)
Parking-East Lot Fees	8,476	6,971	6,000	8,000	2,000
Parking-Special Use Permits	2,646	13,963	2,500	2,500	-
Police-Record Checks	2,016	1,655	2,000	2,000	-
Police-False Alarm Fees	7,675	6,700	6,000	6,000	-
Police-Vehicle Inspections	30,880	29,820	30,000	30,000	-
Compliance-Nuisance Abatement	(19,114)	21,534	2,500	2,500	-
Compliance-Junk Vehicles	-	8,968	3,000	3,000	-
Misc Court Fees	587	193	500	500	-
Golf-Cart Rental Fees	19,716	23,098	19,000	19,000	-
Golf-Airport	152,266	154,243	140,000	150,000	10,000
Golf-Prairie View	114,542	110,496	100,000	110,000	10,000
Golf-Annual Memberships	241,211	264,226	230,000	240,000	10,000
Aqua-Pool Open Swim	97,269	93,657	90,000	98,000	8,000
Aqua-Pool Punch Cards	40,632	49,180	40,000	40,000	-
Aqua-Pool Lessons	68,126	74,730	60,000	65,000	5,000
Aqua-Johnson Open Swim	8,463	7,861	8,000	-	(8,000)
Aqua-Paddle Boats/Canoes	402	392	500	500	-
Aqua-Party Rentals	-	25,363	15,000	25,000	10,000
Cost Allocation	832,459	948,415	825,000	950,000	125,000
BOPU Reimbursement	21,000	21,000	21,000	21,000	-
Total Charges for Services	**$ 1,918,450**	**$ 2,093,891**	**$ 1,861,000**	**$ 2,014,000**	**$ 153,000**

GENERAL FUND REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
MISCELLANEOUS					
Cemetery-Custodial Services	$ 22,388	$ 35,181	$ 20,000	$ 35,000	$ 15,000
Cemetery-Lot Sales	22,040	14,975	10,000	13,000	3,000
Cemetery-Columbarium Niche	1,925	3,000	2,000	-	(2,000)
Cemetery-Opening/Closing	95,140	97,925	75,000	76,000	1,000
Cemetery-Setup	6,025	17,445	5,000	17,000	12,000
Parks-Pioneer Park Rentals	(240)	(50)	-	-	-
Parks-Amphitheater Rentals	4,495	3,130	4,500	4,500	-
Rec-Activity Center Rentals	(70)	-	-	-	-
Parks-Shelter Rentals	36,614	44,530	35,000	40,000	5,000
Parks-Kiwanis Rentals	81,782	92,747	70,000	85,000	15,000
Forestry Fees	445	3,265	1,000	3,000	2,000
Other Financing Source-Software	-	575,959	-	-	-
Wind Energy Leases	740,992	723,833	706,000	810,000	104,000
Right-of-Way Contracts	94,902	185,981	74,205	53,000	(21,205)
Misc-Leases & Easements	361,614	55,334	70,000	70,000	-
Misc-Building Charges	-	1,405	-	-	-
Police-Property Auctions	-	10,796	-	2,000	2,000
Misc-Police Charges	476	2,136	500	2,000	1,500
Police-Overtime Reimb	145,321	138,435	135,000	160,000	25,000
Planning Fees	70,440	211,502	136,000	161,000	25,000
Administrative Fees	3,063	14,683	3,000	1,000	(2,000)
Advertising Fees	4,700	3,050	3,000	3,000	-
Property Sales	2,033	265	2,000	2,000	-
Misc-Revenue	42,736	6,949	30,000	3,011	(26,989)
Total Miscellaneous	**$ 1,736,819**	**$ 2,242,476**	**$ 1,382,205**	**$ 1,540,511**	**$ 158,306**
INTEREST					
Interest	$ 211,212	$ 748,438	$ 400,000	$ 849,159	$ 449,159
Accounts Receivable Interest	553	1,296	500	500	-
Change in FMV	(1,212,337)	(35,501)	-	-	-
Total Interest	**$ (1,000,572)**	**$ 714,233**	**$ 400,500**	**$ 849,659**	**$ 449,159**
TRANSFERS					
Transfers from Other Funds	$ 1,142,837	$ -	$ -	$ -	$ -
Transfers from Perpetual Care	2,438	1,876	5,000	35,000	30,000
Transfer to Solid Waste Fund	930,810	768,736	854,219	950,971	96,752
Total Transfers	**$ 2,076,084**	**$ 770,612**	**$ 859,219**	**$ 985,971**	**$ 126,752**
GRANTS/CONTRACTS					
SRO Contract	$ 627,508	$ 618,818	$ 600,000	$ 650,000	$ 50,000
Total Grants/Contracts	**$ 627,508**	**$ 618,818**	**$ 600,000**	**$ 650,000**	**$ 50,000**
TRANSFERS FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ 538,566	$ 1,386,277	$ 847,711
Total Transfers from Reserves	**$ -**	**$ -**	**$ 538,566**	**$ 1,386,277**	**$ 847,711**
TOTAL GENERAL FUND REVENUE	**$ 63,358,622**	**$ 67,272,739**	**$ 66,215,278**	**$ 71,647,647**	**$ 5,432,369**

Funds Used from Reserves

Accrual for paying based on actual hours	$982,979
Second Fire Plan A Pension payment (held in reserves)	243,138
AXON body cameras - 2nd payment	160,160
	$1,386,277

TOP 10 GENERAL FUND REVENUES

The following top 10 revenue sources make up nearly 84% of all General Fund revenues. Almost all are determined by state statute or other legislative processes.

- 36.5% State Sales and Use Tax
- 12.0% Property Taxes
- 9.2% Direct Distribution from the State
- 7.7% Gas and Electric Franchise Fees
- 3.8% Federal Mineral Royalties
- 3.8% Historic Horse Racing
- 3.2% Severance Taxes
- 3.2% Building Permits
- 2.3% Vehicle Registration Fees
- 2.2% Gas Taxes

STATE SALES AND USE TAX

Description

State sales tax is the City's largest source of General Fund revenue at 36.5% 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 2025 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 2023 was $25.86 million and the City estimates receiving approximately $26.20 million in Fiscal Year 2024, even though only $24 million was budgeted.

For Fiscal Year 2025, the City is projecting to receive $26.19 million. This is a $2.19 million increase over the Fiscal Year 2024 budget, but close to the same amount that is projected to be received.

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 30% balance with Laramie County and its municipalities based on population.

STATE SALES AND USE TAX

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 the following:

Albin
$.02

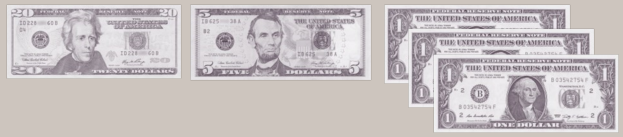
Burns
$.04

Pine Bluffs
$.15

Laramie County
$4.08

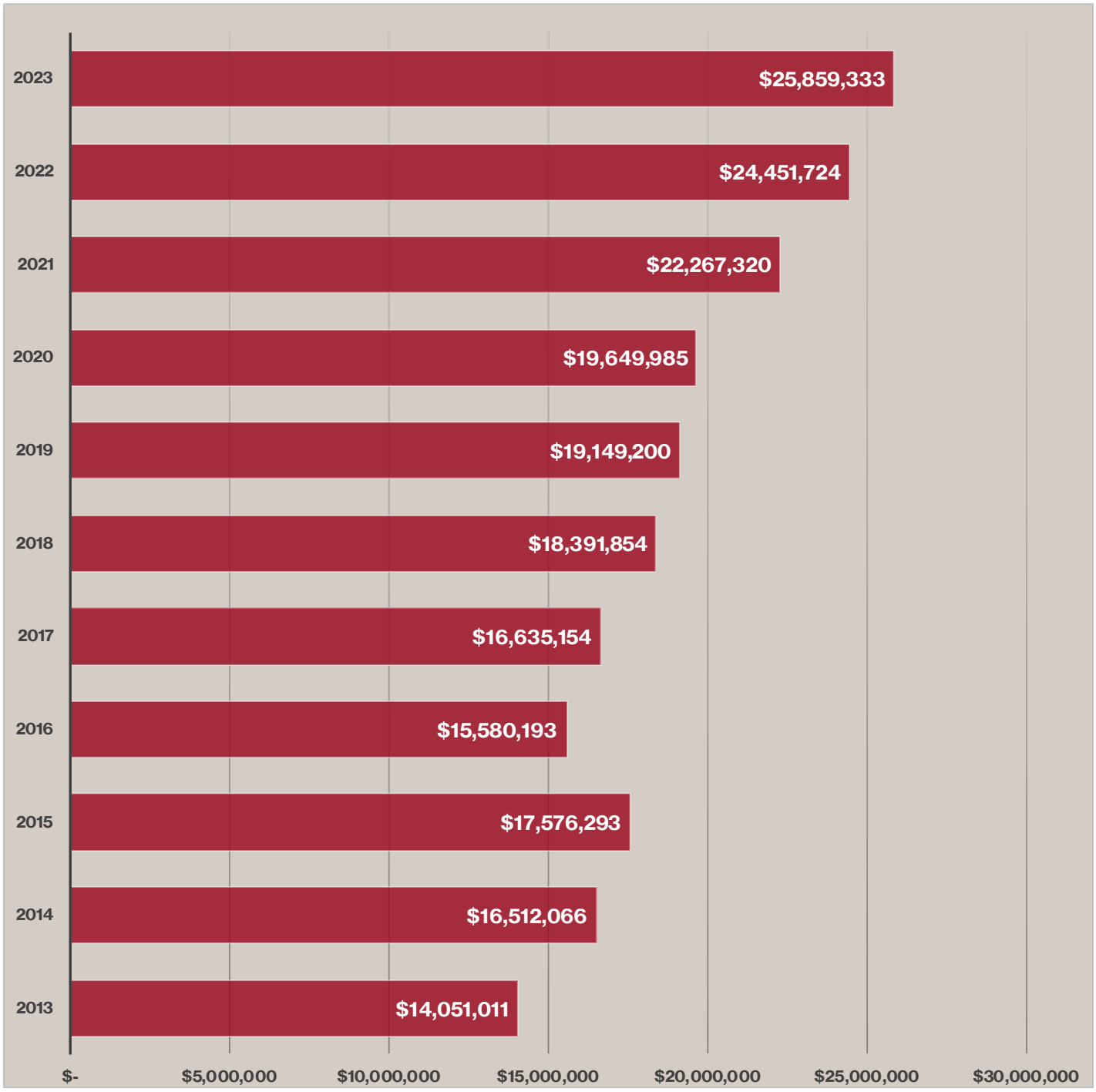
City of Cheyenne
$7.71

State of Wyoming
$28.00



STATE SALES AND USE TAX

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 are mailed on or before the fourth Monday in April.

Fiscal Year 2025 Forecasting

The City's assessed valuation for Fiscal Year 2025 has not been set as of the preparation of this budget. However, House Bill 0045 was approved in the 2024 Legislative Session, which limits any increase in the assessed value of residential property to no more than 4% of the prior year's assessment. As a result, the City increased property tax revenue by 4% of actuals projected to be received, or $330k for Fiscal Year 2025.

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.

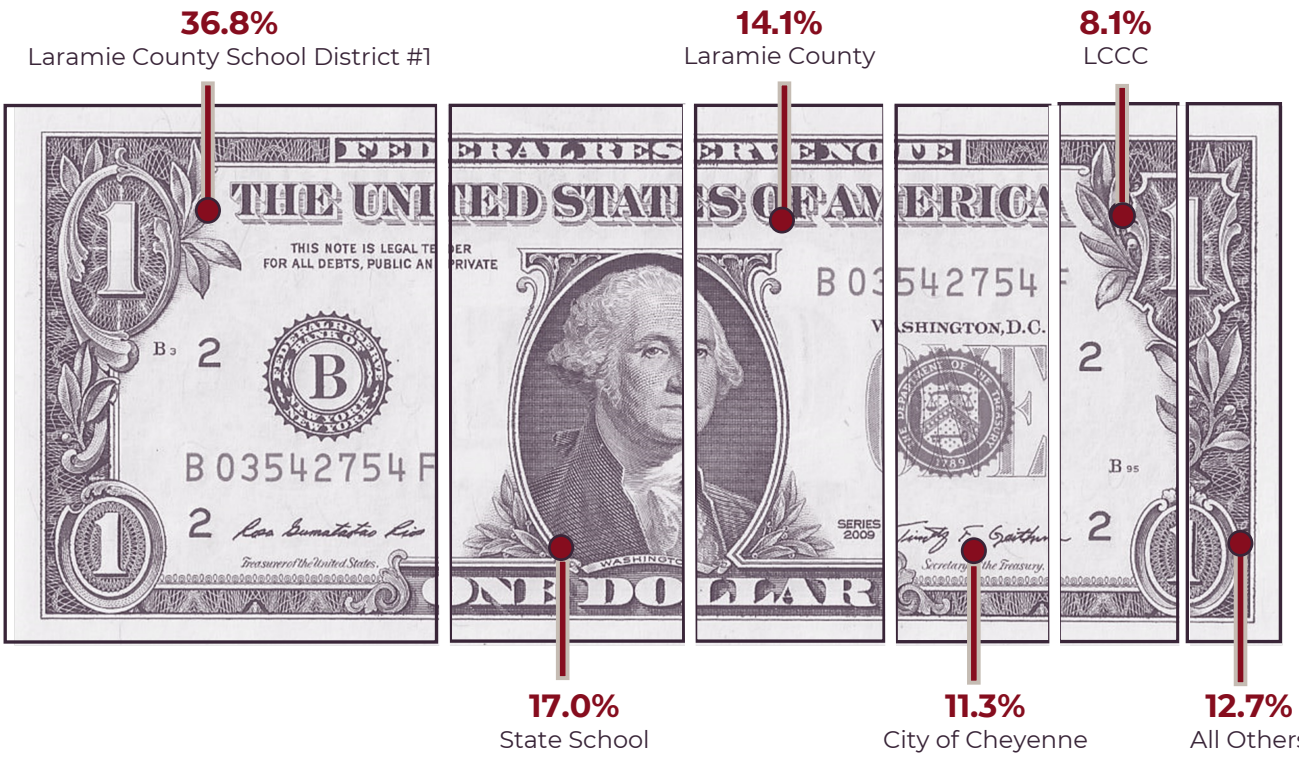
PROPERTY TAXES

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 shown below. The assessed valuation must be calculated using the following steps.

- First, take the $400,000 (market value) times 9.5% (statutory assessment ratio for residential property) equals $38,000 (this is the assessed valuation)
- Next, apply the total mills to determine the tax: $38,000 assessed value times .07071 (the 2023 mills for City property owners – see graph below) equals $2,686.98 (the total tax due).

Entity	Mills	Amount	Percentage
School District #1	26.00	$ 988.00	36.8%
State School Fund	12.00	456.00	17.0%
Laramie County	10.00	380.00	14.1%
City of Cheyenne	**8.00**	**304.00**	11.3%
LCCC	5.71	216.98	8.1%
County School Fund	6.00	228.00	8.5%
Laramie County Library	2.00	76.00	2.8%
Weed & Pest	0.50	19.00	0.7%
Conservation District	0.50	19.00	0.7%
	70.71	**$ 2,686.98**	**100%**



DIRECT 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 2025 Forecasting

The Governor's Fiscal Year 2024-2025 recommended budget proposed $110 million for direct distribution to Wyoming cities, towns and counties. This was $36.25 million less than the total distribution approved in Fiscal Year 2023-24. However, the $146.25 million in the prior biennium was appropriated through two difference appropriations ($120 million and an additional $26.25 million). During the 2024 budget session, the House increased the amount recommended by the Governor to $146.25 million. The Senate concurred and the Governor signed the bill. Therefore, this is a $120 million direct distribution to municipalities and a $26.25 million one-time additional appropriation.

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 $2,011,344 for various one-time expenditures. Please see page 91 for more information.

DIRECT 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.

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.

GAS AND ELECTRIC 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.

The most significant franchise fee revenue source is gas and electric franchise fees, which accounts for 7.7% of all General Fund revenue.

Fiscal Year 2025 Forecasting

Electric and natural gas franchise fees are expected to be significantly less than projected by nearly $787k for Fiscal Year 2024. This is due in part to national and global market factors that impact the cost of natural gas.

However, due the annexation of the North Range Business Park, as well as new data centers coming online, the City increased revenue projections in Fiscal Year 2025 by 3.8%, or $200k. The City will receive 3% of the utility costs generated by these data centers.

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.

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 2025 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 for Fiscal Year 2025.

FEDERAL MINERAL ROYALTIES QUICK FACTS

RATE

- First, 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 Severance Taxes on a quarterly basis on October 1, January 1, April 1 and the last week of June.

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 2025 Forecasting

Horse racing revenue in Fiscal Year 2024 will be under projections by an estimated $140k. However, in June 2024, an off-track horse betting facility will be opening in the Swan Ranch Business Park that will potentially increase revenue in Fiscal Year 2025 by an estimated $500k-$1 million. Another facility may be opening in Cheyenne as well in Fiscal Year 2025.

Therefore, the City has increased revenue projections for historic horse racing by $700k in Fiscal Year 2025.

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 in equal shares to the county and city or town in which the permittee is located, 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, not a fiscal year.
- Distributions to the City are made twice a year.

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 by severance taxes.

Fiscal Year 2025 Forecasting

The January 2024 Consensus Revenue Estimating Group (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 $2.318 million in Fiscal Year 2024. However, the projected budget for Fiscal Year 2024 is slightly more at $2.341 million. Therefore, projections for Fiscal Year 2025 budget have been decreased to $2.318 million.

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
- 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.

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 3.2% of General Fund revenue.

Fiscal Year 2025 Forecasting

Building permit revenue collected through March 31, 2024 is a little over $7.7 million, which is substantially higher than what was received in Fiscal Year 2023. This increase is attributed to $6.08 million received in plan review and building permit fees for the two Microsoft Data Centers being constructed in Cheyenne.

The building permit revenue projection for Fiscal Year 2025 will be $2.29 million, which is a $290k increase over the Fiscal Year 2024 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 an 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 2025 Forecasting

Revenues for Fiscal Year 2025 are estimated to be slightly above budget, and therefore the City has projected an additional $25k to be received in Fiscal Year 2025 compared to Fiscal Year 2024.

VEHICLE FEES REVENUE 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.

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 2025 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 2025.

The City is estimating the gas tax to decrease 2.3%, or $37k, for Fiscal Year 2025.

GAS TAX 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 which is 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.

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GENERAL FUND EXPENDITURES

EXPENDITURE QUICK FACTS

TOTAL GENERAL FUND BUDGET:

$71,647,647

TOP 10 EXPENDITURES BY CATEGORY:

1. Payroll – 72.9%
2. Gas and Electric Utilities – 3.5%
3. Fleet Parts, Fuel and Labor – 3.4%
4. Support Agency Appropriations – 3.1%
5. One-Time Projects – 2.3%
6. Professional Services – 2.0%
7. Property and Liability Insurance – 1.9%
8. Computer Software/Hardware Maintenance – 1.7%
9. Supplies – 1.5%
10. Maintenance of City Assets – 1.2%

These top ten items encompass **93.5%** of the City's General Fund budget, or **$67,043,803**. This leaves only **$4,643,982** to pay for all other General Fund expenditures, including staff training, the parking garage bond payment, jail costs, transfers to the Civic Center, Ice & Events Center, and Friday's on the Plaza, the 911 Combined Communications Center, telecommunications, and capital expenditures, among others.

EXPENDITURE ASSUMPTIONS

Inflation

The Wyoming Economic Analysis Division recently released the Wyoming Cost of Living Index (WCLI) for the fourth quarter of 2023, which compares the price level of the same goods to one year ago. Southeast Wyoming's inflation rate decreased from 7.2% for the fourth quarter of 2022 to 3.3% for the fourth quarter of 2023.

Although this is a decrease, it is still significantly higher than the Federal Reserve's 2% inflation target. Moreover, this is a year-over-year cumulative inflation measure. Since 2021, the cumulative inflation in Southeast Wyoming is 20.7%.

The Fiscal Year 2025 budget includes various inflationary increases to line items such payroll, supplies, contractual services and capital expenditures.

Fleet Parts & Fuel

In the Fiscal Year 2025 General Fund budget, the City estimated a 5% increase over Fiscal Year 2023's actual fuel costs as well as a 5% increase in parts costs.

Property & Liability Insurance

Initial estimates from the Wyoming Association of Risk Management (WARM) indicate that the City will see a rate increase of 20% for property and liability insurance. This will cost the General Fund an additional $270k.

Use of Reserves

In the Fiscal Year 2025 budget, $1,386,277 is proposed to be transferred from General Fund Reserves to the "Revenue from Reserves" budget line item. This total encompasses the following:

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 first payment was made in Fiscal Year 2023.

The annual payment, based on Cheyenne's 24.31% responsibility, is $243,138 and will be pulled from reserves for the next seven years. Funding for the following 12 years will need to be identified.

EXPENDITURE ASSUMPTIONS

Accrued Payroll Expense

As discussed on pages 25-27, the total General Fund expense for this accrual is $982,979 and $325,983 for all non-general funds. Although the expense will be budgeted from reserves, it will not decrease the City's cash.

AXON Body Cameras

The City purchased 120 new Axon 4 Body Worn Video Cameras for the Cheyenne Police Department. Footage from body-worn cameras helps ensure accountability for both law enforcement officials and members of the public.

Contract 7898 was approved by the Governing Body in Fiscal Year 2024 for a total of $800,798. This contract is to be paid in five installments of $160,160.

The first payment was made in Fiscal Year 2024 and was paid from reserves. The second payment of $160,160 is being budgeted in Fiscal Year 2025 from reserves as well.

One-Time Expenditures

The Wyoming State Legislature has provided $120 million to cities and towns over the last two bienniums. Prior to that, since 2017, the Legislature approved $105 million a year.

Last year, the Legislature also appropriated an additional $26.25 million direct distribution over the amount of $120 million that has been approved for the last two bienniums.

Of this supplemental amount, the City of Cheyenne will receive $2,011,344. Because these funds are supplemental to the regular direct distribution, Mayor Collins has elected to use these extra funds for one-time purposes only. Most one-time expenditures that have been included in the proposed budget are capital in nature, and will not require more operational staffing to manage the projects.

See the table on the following page for a breakdown of these one-time budgeted expenditures.

ONE-TIME EXPENDITURE HIGHLIGHTS

The City received a supplemental $2,011,344 one-time increase to its direct distribution from the state for Fiscal Year 2025 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
City Council	Purchase new computer/tablet.	$ 3,000
Youth Alternatives	Make repairs to Ropes Course.	10,000
Fire Operations	Purchase (7) replacement thermal imaging cameras (TIC's) for fire suppression.	42,000
Forestry	Contract professional services to assist with removal of trees on City property and in right-of-way.	60,000
Forestry	Fund low-income tree removal program.	25,000
Programs & Facilities	Contract with the Wyoming Recreation & Parks Association (WRPA) Conference to be held in Cheyenne.	10,000
City Engineer	Fully fund the Department of Justice required ADA Right-of-Way Transition Plan.	150,000
City Engineer	Replace 15-year old Trimble Surveying Equipment for City Surveyor.	30,000
City Engineer	Additional Municipal Building Conference Room 208 upgrades including an overhead document camera, furniture, and a simplified setup.	10,000
City Engineer	Purchase 2 new laptops @ $4,500 each.	9,000
Planning and Development	Purchase Capital North Historic District signage.	5,000
Miscellaneous (Capital Projects)	Replace lights and poles on two fields at Dutcher complex. The current lights and poles are original to the field (1976) and are in dire need of replacement.	620,000
Miscellaneous (Capital Projects)	Replace the boiler in the old section of the Cheyenne Aquatics Center (at least 30-years old and in dire need of replacement).	300,000
Miscellaneous (Capital Projects)	Replace synthetic turf at Pioneer Park. This request was partially funded. Other funding sources will need to be identified for remainder.	112,344
Miscellaneous (Capital Projects)	Replacement of the 22-year old hardwood floor in the Kiwanis Community House.	125,000
Miscellaneous (Capital Projects)	Purchase of copier machines for Police Records, Youth Alternatives, Mayor's Office and Fleet Maintenance. The lease expires for Fleet Maintenance, and copiers for Police Records, Mayor's Office and Youth Alternatives are owned, but need to be replaced due to age and condition.	50,000
Miscellaneous (Capital Projects)	Replace roof on Fire Headquarters building.	450,000
Total		**$ 2,011,344**

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GENERAL FUND DIVISIONS

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 40 Divisions in the General Fund Fiscal Year 2025 Budget.

DEPARTMENT	DIVISION		
CITY COUNCIL	City Council		
MAYOR	Mayor City Attorney Human Resources	Municipal Court Youth Alternatives	
COMPLIANCE	Animal Control Building, Nuisance & Risk	Information Technology	
CITY CLERK	City Clerk		
PUBLIC WORKS	Public Works Admin Facilities	Street & Alley Traffic	
POLICE	Police Admin Police Patrol	Parking	
FIRE	Fire Administration Fire Support Fire Prevention	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 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 administrative staff.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 247,499	$ 293,435	$ 318,225	$ 367,732	16%
Contractual Services	6,331	9,593	12,420	13,710	10%
Parts and Supplies	5,474	2,494	3,400	5,500	62%
Miscellaneous	1,000	2,000	62,000	65,000	5%
Total Expenditures	**$ 260,304**	**$ 307,522**	**$ 396,045**	**$ 451,942**	

Significant Changes from 2024 to 2025

- The overall City Council Division budget increased $55,897 from Fiscal Year 2024 to Fiscal Year 2025.
- The local expense line item decreased $500 to reflect actual expenses.
- The copier expenses line item is higher by $1,790 as a result of an inflationary increase to the copier service contract.
- Office supplies decreased by $900 to reflect actual expenses.
- The small equipment line item increased $3,000 for the purchase of a new computer/tablet.
- The general discretionary account increased $3,000 to cover expenses for the annual employee picnic.

CITY COUNCIL

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Elected Officials	$ 108,000	$ 126,000	$ 144,000	$ 180,000	$ 36,000
Regular Employees	48,232	56,100	57,200	58,917	1,717
Accrual to Adjust to Actual Pay	-	-	-	6,881	6,881
Temporary/Part Time	-	-	2,000	-	(2,000)
Health Insurance	67,836	85,283	86,720	88,937	2,217
FICA	11,127	12,887	14,458	17,272	2,814
Public Employees Pension	7,041	8,202	8,363	8,728	365
Workers Compensation	4,841	4,544	5,065	5,811	746
Longevity Pay	-	-	-	780	780
Life Insurance	422	418	420	406	(14)
Subtotal	**247,499**	**293,435**	**318,225**	**367,732**	**49,507**
CONTRACTUAL SERVICES					
Professional Development	$ 1,669	$ 3,550	$ 7,750	$ 7,750	$ -
Local Meeting Expense	295	488	1,500	1,000	(500)
Dues and Subscriptions	260	271	300	300	-
Professional Services	-	510	1,000	1,000	-
Printing	-	59	-	-	-
Telecommunications	611	661	660	660	-
Copier Expenses	3,496	4,054	1,210	3,000	1,790
Subtotal	**6,331**	**9,593**	**12,420**	**13,710**	**1,290**
PARTS AND SUPPLIES					
Office Supplies	$ 999	$ 648	$ 2,400	$ 1,500	$ (900)
Maintenance Supplies	-	220	-	-	-
Memorials and Trophy Supplies	169	96	1,000	1,000	-
Small Equipment (> $7,500)	4,305	1,531	-	3,000	3,000
Subtotal	**5,474**	**2,494**	**3,400**	**5,500**	**2,100**
MISCELLANEOUS					
General Discretionary	$ 1,000	$ 2,000	$ 2,000	$ 5,000	$ 3,000
Ward I Discretionary	-	-	20,000	20,000	-
Ward II Discretionary	-	-	20,000	20,000	-
Ward III Discretionary	-	-	20,000	20,000	-
Subtotal	**1,000**	**2,000**	**62,000**	**65,000**	**3,000**
TOTAL	**$ 260,304**	**$ 307,522**	**$ 396,045**	**$ 451,942**	**$ 55,897**

MAYOR

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 379,812	$ 429,361	$ 526,354	$ 881,927	68%
Contractual Services	161,402	201,961	96,420	120,120	25%
Parts and Supplies	2,722	7,489	6,600	6,600	0%
Intra City	1,300	1,139	1,000	1,200	20%
Miscellaneous	591	2,677	1,500	1,500	0%
Total Expenditures	**$ 545,826**	**$ 642,628**	**$ 631,874**	**$ 1,011,347**	

Significant Changes from 2024 to 2025

- The Mayor's Fiscal Year 2025 budget increased $379,473 from Fiscal Year 2024.
- Professional development line item increased $20,000 to pay for additional staff attendance at conferences and meetings.
- Professional services increased $1,000 to cover contract expenses for graphic design services.
- An increase of $2,700 was applied to the computer software/maintenance budget to account for the purchase of an online survey platform service.
- The fleet fuel, labor, and parts budget slightly increased by $200 to reflect actual costs.

MAYOR

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Elected Officials	$ 95,000	$ 95,000	$ 95,000	$ 102,500	$ 7,500
Regular Employees	178,059	215,845	286,663	504,810	218,147
Accrual to Adjust to Actual Pay	-	-	-	17,492	17,492
Health Insurance	37,218	40,393	48,973	106,901	57,928
FICA	20,533	23,480	28,727	45,167	16,439
Public Employees Pension	39,457	45,175	55,913	88,903	32,990
Workers Compensation	9,040	8,408	10,064	15,039	4,975
Longevity Pay	325	780	780	780	-
Mileage Allowance	-	95	-	-	-
Life Insurance	179	185	234	336	102
Subtotal	**379,812**	**429,361**	**526,354**	**881,927**	**355,573**
CONTRACTUAL SERVICES					
Professional Development	$ 1,628	$ 2,467	$ 1,422	$ 21,422	$ 20,000
Local Meeting Expense	847	2,440	2,500	2,500	-
Dues and Subscriptions	120	-	-	-	-
Professional Services	134	233	250	1,250	1,000
Printing	59	123	200	200	-
Public Defender Fees	156,729	195,190	90,000	90,000	-
Telecommunications	1,129	799	1,200	1,200	-
Computer Software/Maintenance	648	648	648	3,348	2,700
Copier Expenses	108	63	200	200	-
Subtotal	**161,402**	**201,961**	**96,420**	**120,120**	**23,700**
PARTS AND SUPPLIES					
Office Supplies	$ 2,613	$ 6,571	$ 5,000	$ 5,000	$ -
Food and Medical Supplies	-	-	400	400	-
Petroleum Products	38	-	-	-	-
Memorials and Trophy Supplies	71	512	1,200	1,200	-
Small Equipment (> $7,500)	-	406	-	-	-
Subtotal	**2,722**	**7,489**	**6,600**	**6,600**	**-**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 1,300	$ 1,139	$ 1,000	$ 1,200	$ 200
Subtotal	**1,300**	**1,139**	**1,000**	**1,200**	**200**
MISCELLANEOUS					
Youth Activities	$ 591	$ 600	$ 1,500	$ 1,500	$ -
General Discretionary	-	2,077	-	-	-
Subtotal	**591**	**2,677**	**1,500**	**1,500**	**-**
TOTAL	**$ 545,826**	**$ 642,628**	**$ 631,874**	**$ 1,011,347**	**$ 379,473**

CITY ATTORNEY

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 526,020	587,107	$ 727,896	$ 799,228	10%
Contractual Services	69,743	103,786	32,224	44,222	37%
Parts and Supplies	7,587	3,989	4,500	4,500	0%
Total Expenditures	**$ 603,351**	**$ 694,883**	**$ 764,620**	**$ 847,950**	

Significant Changes from 2024 to 2025

- The City Attorney Division budget increased $83,330 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include:
  - A decrease in the temporary /part-time budget of $3,000, plus $306 in benefits. This is the result of a reduction of summer internships.
- Dues and subscriptions expenses increased $7,037 as the result of the number of staff using the division's online Westlaw database, as well as to cover the purchase of a Westlaw publication subscription.
- An increase of $2,881 to the professional services line item for anticipated court filing fees, service of process fees, and county recording fees.
- The advertising line item increased $1,000 to pay for anticipated publication fees.
- The computer software/maintenance line item increased $1,080 for the purchase of (6) Adobe software subscriptions for staff. Nothing was allocated for this expense in Fiscal Year 2024 and should have been.

CITY ATTORNEY

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 146,714	$ 129,393	$ 130,674	$ 134,595	$ 3,921
Regular Employees	232,911	257,896	351,800	397,849	46,049
Accrual to Adjust to Actual Pay	-	-	-	15,336	15,336
Temporary/Part Time	1,800	9,260	3,000	-	(3,000)
Health Insurance	54,066	94,643	123,526	120,567	(2,959)
FICA	28,857	29,100	35,608	39,615	4,007
Public Employees Pension	48,510	56,150	70,538	77,843	7,306
Workers Compensation	12,616	10,451	12,474	13,153	679
Life Insurance	163	214	276	270	(6)
Accrued Leave Payout	383	-	-	-	-
Subtotal	**526,020**	**587,107**	**727,896**	**799,228**	**71,332**
CONTRACTUAL SERVICES					
Professional Development	$ 198	$ 1,411	$ 1,800	$ 1,800	$ -
Dues and Subscriptions	21,268	30,679	26,305	33,342	7,037
Professional Services	43,070	(1,322)	300	3,181	2,881
Licenses and Fees	1,210	953	1,420	1,420	-
Attorney Fees	-	68,160	-	-	-
Printing	243	164	-	-	-
Advertising	1,223	240	-	1,000	1,000
Computer Software/Maintenance	-	-	-	1,080	1,080
Copier Expenses	2,532	3,503	2,399	2,399	-
Subtotal	**69,743**	**103,786**	**32,224**	**44,222**	**11,998**
PARTS AND SUPPLIES					
Office Supplies	$ 2,792	$ 3,989	$ 4,500	$ 4,500	$ -
Small Equipment (> $7,500)	4,795	-	-	-	-
Subtotal	**7,587**	**3,989**	**4,500**	**4,500**	**-**
TOTAL	**$ 603,351**	**$ 694,883**	**$ 764,620**	**$ 847,950**	**$ 83,330**

HUMAN RESOURCES

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 423,658	$ 467,756	$ 494,305	$ 529,189	7%
Contractual Services	140,634	102,384	154,859	169,743	10%
Parts and Supplies	3,912	4,433	4,600	5,100	11%
Total Expenditures	**$ 568,205**	**$ 574,573**	**$ 653,764**	**$ 704,032**	

Significant Changes from 2024 to 2025

- The overall Human Resources Division budget increased $50,269 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include:
  - An increase of $979, plus $100 in benefits, to the temporary/part-time budget as a result of salary adjustments made in Fiscal Year 2024 based on the City's compensation plan.
- An increase of $7,000 was made to the professional development line item to cover expenses for the City's mentorship program.
- Dues and subscriptions also slightly increased $250 to pay for Employers Council membership dues.
- Reduction of $8,600 was made to professional services due to cost savings of the new Employee Assistance Program (EAP).
- Employment background checks decreased by $5,000 due to a reduction in cost of through Paycom.
- A new recruitment expenses line item was created in the amount of $39,500 to cover costs for the City's employee referral program and job fair expenses. $29,000 of this new budget was transferred from the advertising line item.
- Events and activities also increased $7,000 to cover higher costs for the annual employee picnic, golf tournament, Christmas party, and holiday luncheon.

HUMAN RESOURCES

Significant Changes from 2024 to 2025 (cont'd)

- Telecommunications expenses increased by $1,520 to pay for the Human Resources Director's new cell phone and to purchase two (2) new cordless phones for the front lobby area.
- The maintenance (labor services) budget increased an additional $1,464 as a result of inflationary costs for the postage digital scale maintenance fee, printer maintenance fee, and fingerprinting machine maintenance fee.
- An increase of $750 to the copier expenses budget due to inflationary costs to the copier contract.
- The office supplies budget slightly increased by $500 to cover inflationary costs for the postage machine ink cartridge supplies.

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 106,558	$ 111,100	$ 112,200	$ 120,719	$ 8,519
Regular Employees	174,249	184,717	195,401	203,839	8,438
Accrual to Adjust to Actual Pay	-	-	-	10,316	10,316
Temporary/Part Time	8,436	23,851	32,634	33,613	979
Health Insurance	62,297	70,245	71,449	73,193	1,744
FICA	21,128	23,487	25,213	26,605	1,392
Public Employees Pension	40,388	43,574	45,401	47,994	2,593
Workers Compensation	9,288	8,322	8,833	8,956	123
Longevity Pay	1,080	2,225	2,940	3,720	780
Life Insurance	234	234	234	234	-
Subtotal	**423,658**	**467,756**	**494,305**	**529,189**	**34,885**
CONTRACTUAL SERVICES					
Professional Development	$ 129	$ -	$ 500	$ 7,500	$ 7,000
Dues and Subscriptions	-	9,279	9,500	9,750	250
Professional Services	110,148	66,429	44,100	35,500	(8,600)
Employment Background Checks	22,941	16,556	57,000	52,000	(5,000)
Employee Development	-	943	2,939	2,939	-
Printing	101	-	-	-	-
Advertising	3,921	3,273	29,000	-	(29,000)
Events and Activities	-	-	7,500	14,500	7,000
Telecommunications	-	721	-	1,520	1,520
Rental	-	1,245	1,020	1,020	-
Maintenance (Labor Services)	-	-	1,080	2,544	1,464
Computer Software/Maintenance	104	-	-	-	-
Recruitment Expenses	-	-	-	39,500	39,500
Copier Expenses	3,291	3,938	2,220	2,970	750
Subtotal	**140,634**	**102,384**	**154,859**	**169,743**	**14,884**
PARTS AND SUPPLIES					
Office Supplies	$ 3,432	$ 4,066	$ 4,000	$ 4,500	$ 500
Small Equipment (> $7,500)	480	367	600	600	-
Subtotal	**3,912**	**4,433**	**4,600**	**5,100**	**500**
TOTAL	**$ 568,205**	**$ 574,573**	**$ 653,764**	**$ 704,032**	**$ 50,269**

MUNICIPAL COURT

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 621,668	$ 725,132	$ 777,628	$ 785,104	1%
Contractual Services	72,478	64,114	82,460	78,380	-5%
Parts and Supplies	10,265	9,497	11,000	11,000	0%
Total Expenditures	**$ 704,411**	**$ 798,743**	**$ 871,088**	**$ 874,484**	

Significant Changes from 2024 to 2025

- The Municipal Court Division's Fiscal Year 2025 budget slightly increased by $3,395 from Fiscal Year 2024.
- The dues and subscriptions line item decreased by $1,000, which was a transfer to the licenses and fees budget.
- A $1,000 increase to the licenses and fees budget was made to pay for court filing fees. This amount was a transfer from the dues and subscriptions budget.
- Postage and freight slightly increased by $40. Nothing was allocated for this expense in the Fiscal Year 2024 budget and should have been.
- A $2,000 decrease to the telecommunications budget was made to better reflect actual expenses.
- Gas and electric utilities expenses decreased $2,900 to more accurately reflect actual costs.
- Copier expenses increased by $780 as a result of inflationary costs for the copier service contract and associated supplies.

MUNICIPAL COURT

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 126,560	$ 129,401	$ 130,682	$ 134,603	$ 3,921
Regular Employees	208,624	311,305	348,305	358,642	10,337
Accrual to Adjust to Actual Pay	-	-	-	15,517	15,517
Temporary/Part Time	84,513	48,948	44,166	45,492	1,326
Overtime	12,469	14,844	-	-	-
Health Insurance	93,162	99,305	129,518	103,906	(25,612)
FICA	31,126	41,106	38,830	40,231	1,400
Public Employees Pension	49,746	65,356	70,300	72,226	1,927
Workers Compensation	14,687	13,482	13,603	13,361	(243)
Longevity Pay	525	1,080	1,860	780	(1,080)
Life Insurance	257	306	364	346	(18)
Subtotal	**621,668**	**725,132**	**777,628**	**785,104**	**7,475**
CONTRACTUAL SERVICES					
Professional Development	$ 802	$ 474	$ 1,000	$ 1,000	$ -
Jury Trial Fees	645	761	7,200	7,200	-
Dues and Subscriptions	246	534	1,000	-	(1,000)
Professional Services	5,492	4,593	4,660	4,660	-
Licenses and Fees	710	-	-	1,000	1,000
Postage and Freight	-	39	-	40	40
Telecommunications	2,129	674	2,700	700	(2,000)
Gas and Electric Utilities	24,909	25,950	27,600	24,700	(2,900)
Maintenance (Labor Services)	34,876	28,143	36,000	36,000	-
Computer Software/Maintenance	-	-	1,080	1,080	-
Copier Expenses	2,670	2,947	1,220	2,000	780
Subtotal	**72,478**	**64,114**	**82,460**	**78,380**	**(4,080)**
PARTS AND SUPPLIES					
Office Supplies	$ 10,265	$ 9,497	$ 11,000	$ 11,000	$ -
Subtotal	**10,265**	**9,497**	**11,000**	**11,000**	**-**
TOTAL	**$ 704,411**	**$ 798,743**	**$ 871,088**	**$ 874,484**	**$ 3,395**

YOUTH ALTERNATIVES

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 421,871	$ 453,086	$ 439,228	$ 473,286	8%
Contractual Services	16,113	24,344	31,288	41,784	34%
Parts and Supplies	713	3,842	1,925	1,925	0%
Capital	-	-	45,000	-	0%
Total Expenditures	**$ 438,697**	**$ 481,271**	**$ 517,441**	**$ 516,995**	

Significant Changes from 2024 to 2025

- The overall Youth Alternatives Division budget decreased slightly by $446 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include the following:
  - An annual salary increase of $3,156, plus $783 in benefits, for the Prevention Services Clinical Supervisor, in order to bring the salary in line with the City's compensation plan.
  - An annual salary increase of $1,134, plus $211 in benefits, for the Volunteer Coordinator/Case Manager in order to bring the salary in line with the City's compensation plan.
- The dues and subscriptions budget slightly increased by $50 to cover higher costs for Wyoming Youth Services membership dues, newspaper subscription, and youth magazine subscription.
- A $300 increase to telecommunications was made to more accurately reflect actual costs.
- An $800 decrease was made to the gas and electric utilities budget as a result of actual costs in Fiscal Year 2024.
- There is an increase of $10,000 to the maintenance (labor services) budget to make necessary repairs to the ropes course.
- The computer software/maintenance line item increased $720 for the annual Zoom subscription and medical check-in software subscription fees.
- Copier expenses increased $226 to pay for inflationary costs in the copier services contract.
- A decrease of $45,000 was applied to the building improvements line item. This was the result of Fiscal Year 2024 one-time approved funding for repairs needed to the facility's deck and fence.

YOUTH ALTERNATIVES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 88,653	$ 95,107	$ 100,000	$ 104,817	$ 4,817
Regular Employees	201,638	223,252	211,040	225,164	14,124
Accrual to Adjust to Actual Pay	-	-	-	9,504	9,504
Temporary/Part Time	-	7,139	-	-	-
Health Insurance	54,224	41,926	44,795	45,931	1,136
FICA	21,774	24,747	23,616	25,059	1,443
Public Employees Pension	43,914	48,555	47,721	50,701	2,980
Workers Compensation	9,740	8,588	8,273	8,327	54
Longevity Pay	1,733	3,565	3,585	3,585	-
Life Insurance	196	206	198	198	-
Subtotal	**421,871**	**453,086**	**439,228**	**473,286**	**34,058**
CONTRACTUAL SERVICES					
Dues and Subscriptions	$ 296	$ 1,307	$ 1,300	$ 1,350	$ 50
Professional Services	143	576	400	400	-
Printing	-	106	-	-	-
Non Insured/Deductible Loss	5,000	-	-	-	-
Telecommunications	2,840	2,522	3,200	3,500	300
Gas and Electric Utilities	5,196	6,693	6,800	6,000	(800)
Maintenance (Labor Services)	-	10,426	17,000	27,000	10,000
Computer Software/Maintenance	2,178	2,218	2,080	2,800	720
Copier Expenses	460	496	508	734	226
Subtotal	**16,113**	**24,344**	**31,288**	**41,784**	**10,496**
PARTS AND SUPPLIES					
Office Supplies	$ 713	$ 1,335	$ 1,925	$ 1,925	$ -
Maintenance Supplies	-	104	-	-	-
Small Equipment (> $7,500)	-	2,403	-	-	-
Subtotal	**713**	**3,842**	**1,925**	**1,925**	**-**
CAPITAL					
Building Impr (> $40,000)	$ -	$ -	$ 45,000	$ -	$ (45,000)
Subtotal	**-**	**-**	**45,000**	**-**	**(45,000)**
TOTAL	**$ 438,697**	**$ 481,271**	**$ 517,441**	**$ 516,995**	**$ (446)**

BUILDING, NUISANCE & RISK

Division 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.
- Coordinates the Mayor's Employee Safety Committee.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 1,482,172	$ 1,649,076	$ 1,821,970	$ 2,527,525	39%
Contractual Services	80,416	62,895	199,428	229,728	15%
Parts and Supplies	18,733	24,394	38,000	28,800	-24%
Capital	5,560	-	-	-	0%
Intra City	34,789	37,998	38,000	39,800	5%
Total Expenditures	**$ 1,621,671**	**$ 1,774,362**	**$ 2,097,398**	**$ 2,825,853**	

Significant Changes from 2024 to 2025

- The Building, Nuisance & Risk Division budget increased by $728,455 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include the following:
  - An annual salary increase of $4,821, plus $1,196 in benefits, for the Chief Building Official to bring the position in line with the City's compensation plan.
  - An annual salary increase of $2,818, plus $1,613 in benefits, for the Assistant Chief Building Official to also bring the position in line with the City's compensation plan.
  - A new part-time Code Compliance Officer position was added with an annual salary of $48,000, plus $4,891 in benefits, to act on behalf of all City department's code enforcement efforts.
  - Two (2) new full-time Code Compliance Officer positions with an annual salary of $59,000, plus an estimated $41,098 in benefits for both positions to create the division's homeless bio team and vehicle and property management abatement team.
  - An increase of $48,000, plus $4,891 in benefits, to pay for a part-time employee to review City plans for large commercial projects who was hired in Fiscal Year 2024 but not budgeted. Funds from vacant positions were used to cover this position until July 1, 2024.

Significant Changes from 2024 to 2025 (cont'd)

- The professional development budget increased by $2,000 to pay for staff attendance at job required trainings and conferences.
- An $8,000 decrease was applied to the dues and subscriptions budget to reflect actual expenditures.
- The junk vehicle towing fees line item increased $20,000 as the result of a change in City code and to cover contractual obligations to vendors for towing and disposal of junk vehicles.
- A $14,300 increase to the telecommunications budget to cover cell phone and iPad expenses for additional staff hired in Fiscal Year 2024.
- A $2,000 increase was applied to the maintenance (labor services) budget to pay for City vehicle car washes.
- The clothing supplies line item increased by $6,800 to pay for City provided staff clothing allowances as a result of increased staffing levels.
- Small equipment expenses decreased $16,000. This was the result of Fiscal Year 2024 one-time funding for the purchase of small equipment needed for additional staff.
- An increase of $1,800 was applied to the fleet fuel, labor, and parts budget to more accurately reflect actual expenses.

BUILDING, NUISANCE & RISK

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Department Director	$ 99,349	$ 111,100	$ 112,200	$ 115,566	$ 3,366
Deputy Director	57,817	60,961	72,156	80,060	7,904
Division Manager	90,103	118,442	95,873	103,571	7,698
Regular Employees	743,742	807,592	958,583	1,273,901	315,318
Accrual to Adjust to Actual Pay	-	-	-	48,074	48,074
Temporary/Part Time	4,995	27,998	-	96,000	96,000
Overtime	20	2,851	2,000	-	(2,000)
Health Insurance	229,954	230,134	266,876	426,182	159,306
FICA	73,889	85,021	92,548	123,487	30,940
Public Employees Pension	144,678	158,050	182,310	213,490	31,179
Workers Compensation	33,531	30,337	32,422	41,070	8,648
Longevity Pay	2,745	5,310	5,580	4,560	(1,020)
Specialty Pay	600	600	600	600	-
Life Insurance	752	757	822	964	142
Accrued Leave Payout	-	9,923	-	-	-
Subtotal	**1,482,172**	**1,649,076**	**1,821,970**	**2,527,525**	**705,555**
CONTRACTUAL SERVICES					
Professional Development	$ 5,248	$ 4,719	$ 8,500	$ 10,500	$ 2,000
Local Meeting Expense	-	514	1,200	1,200	-
Dues and Subscriptions	750	7,009	18,000	10,000	(8,000)
Professional Services	4,123	1,559	6,500	6,500	-
Licenses and Fees	240	120	250	250	-
Attorney Fees	4,125	3,116	7,000	7,000	-
Nuisance Abatement	53,085	29,876	143,278	143,278	-
Junk Vehicle Towing Fees	3,732	4,491	5,000	25,000	20,000
Printing	809	1,963	1,000	1,000	-
Telecommunications	5,621	6,338	5,700	20,000	14,300
Maintenance (Labor Services)	-	29	-	2,000	2,000
Copier Expenses	2,684	3,162	3,000	3,000	-
Subtotal	**80,416**	**62,895**	**199,428**	**229,728**	**30,300**
PARTS AND SUPPLIES					
Office Supplies	$ 4,309	$ 4,915	$ 6,000	$ 6,000	$ -
Clothing Supplies	433	1,280	4,000	10,800	6,800
Small Equipment (> $7,500)	13,992	18,199	28,000	12,000	(16,000)
Subtotal	**18,733**	**24,394**	**38,000**	**28,800**	**(9,200)**
CAPITAL					
Office Furniture (>$7,500)	$ 5,560	$ -	$ -	$ -	$ -
Subtotal	**5,560**	**-**	**-**	**-**	**-**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 34,789	$ 37,998	$ 38,000	$ 39,800	$ 1,800
Subtotal	**34,789**	**37,998**	**38,000**	**39,800**	**1,800**
TOTAL	**$ 1,621,671**	**$ 1,774,362**	**$ 2,097,398**	**$ 2,825,853**	**$ 728,455**

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INFORMATION TECHNOLOGY

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 474,256	$ 532,126	$ 548,682	$ 587,076	7%
Contractual Services	585,678	532,863	842,439	846,055	0%
Parts and Supplies	16,668	35,105	18,800	18,800	0%
Capital	34,566	270,681	33,000	33,000	0%
Intra City	679	1,622	2,000	1,700	-15%
Total Expenditures	**$ 1,111,846**	**$ 1,372,397**	**$ 1,444,921**	**$ 1,486,631**	

Significant Changes from 2024 to 2025

- The Information Technology (IT) Division Fiscal Year 2025 budget increased $41,710 from Fiscal Year 2024.
- A decrease of $52,275 was applied to the network development budget, as the result of Fiscal Year 2024 one-time approved funds required for the installation of new City fiber.
- Telecommunications expenses decreased by $5,270 to reflect actual costs.
- The computer software/maintenance budget increased $61,161 as the result of a 3% forecasted rise in current software maintenance fees, as well as to cover the expense for additional software that will need to be purchased in Fiscal Year 2025.
- The fleet fuel, labor and parts budget also slightly decreased by $300 to better reflect actual costs.

INFORMATION TECHNOLOGY

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 97,264	$ 106,377	$ 107,430	$ 116,294	$ 8,864
Regular Employees	228,872	265,208	277,376	303,888	26,512
Accrual to Adjust to Actual Pay	-	-	-	12,102	12,102
Health Insurance	63,065	63,176	64,231	46,703	(17,528)
FICA	24,443	28,109	29,028	31,882	2,855
Public Employees Pension	47,953	54,930	56,759	61,931	5,172
Workers Compensation	10,691	9,921	10,169	10,586	417
Longevity Pay	1,710	4,135	3,420	3,420	-
Life Insurance	256	270	270	270	-
Subtotal	**474,256**	**532,126**	**548,682**	**587,076**	**38,394**
CONTRACTUAL SERVICES					
Professional Development	$ 33	$ 1,735	$ 5,000	$ 5,000	$ -
Local Meeting Expense	45	66	500	500	-
Professional Services	1,735	1,538	6,000	6,000	-
Advertising	-	120	200	200	-
Postage and Freight	210	-	500	500	-
Network Development	-	34,488	92,275	40,000	(52,275)
Telecommunications	1,003	730	6,000	730	(5,270)
Rental	2,682	-	-	-	-
Computer Software/Maintenance	563,233	477,182	731,964	793,125	61,161
Copier Expenses	16,737	17,004	-	-	-
Subtotal	**585,678**	**532,863**	**842,439**	**846,055**	**3,616**
PARTS AND SUPPLIES					
Office Supplies	$ 2,208	$ 5,415	$ 6,300	$ 6,300	$ -
Printer/Copier Paper for City	(1,372)	(281)	-	-	-
Maintenance Supplies	-	1,266	-	-	-
Small Equipment (> $7,500)	15,832	28,706	12,500	12,500	-
Subtotal	**16,668**	**35,105**	**18,800**	**18,800**	**-**
CAPITAL					
Equipment (> $7,500)	$ 34,566	$ 5,698	$ 33,000	$ 33,000	$ -
Capital Outlay - Software	-	264,983	-	-	-
Subtotal	**34,566**	**270,681**	**33,000**	**33,000**	**-**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 679	$ 1,622	$ 2,000	$ 1,700	$ (300)
Subtotal	**679**	**1,622**	**2,000**	**1,700**	**(300)**
TOTAL	**$ 1,111,846**	**$ 1,372,397**	**$ 1,444,921**	**$ 1,486,631**	**$ 41,710**

ANIMAL CONTROL

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 260,071	$ 370,682	$ 396,544	$ 476,750	20%
Contractual Services	30,349	19,971	20,491	28,200	38%
Parts and Supplies	29,828	7,771	10,500	12,200	16%
Intra City	36,742	26,628	38,000	28,000	-26%
Total Expenditures	**$ 356,990**	**$ 425,052**	**$ 465,535**	**$ 545,150**	

Significant Changes from 2024 to 2025

- The overall Animal Control Division budget increased $79,615 from Fiscal Year 2024 to Fiscal Year 2025.
- The professional development budget increased $3,000 to cover expenses for new staff hired during Fiscal Year 2024 to allow them to complete required National Animal Control Association (NACA) certification training.
- A minor decrease of $91 was made to the professional services line item as a result of a reduction in contracted services.
- An increase of $3,800 was applied to the telecommunications budget to more accurately reflect actual expenses.
- Maintenance (labor services) increased by $1,000 to pay for City vehicle car wash expenses.
- A $1,000 increase was applied to the office supplies budget to purchase supplies needed at the new Animal Control facility.
- Clothing supplies expenses increased $600 to purchase uniforms for new staff hired in Fiscal Year 2024.
- There is a slight increase of $100 to the memorials and trophy supplies budget. Nothing was allocated for this line item in Fiscal Year 2024 and should have been.
- Fleet fuel, parts, and labor expenses decreased $10,000 to more accurately reflect actual costs.

ANIMAL CONTROL

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 164,890	$ 234,709	$ 236,705	$ 303,220	$ 66,515
Accrual to Adjust to Actual Pay	-	-	-	8,733	8,733
Overtime	9,703	5,803	11,200	-	(11,200)
Health Insurance	41,122	71,409	87,834	90,584	2,750
FICA	12,918	17,600	18,020	22,235	4,215
Public Employees Pension	25,526	34,715	36,244	44,331	8,087
Workers Compensation	5,741	6,226	6,313	7,383	1,070
Life Insurance	171	220	228	264	36
Subtotal	**260,071**	**370,682**	**396,544**	**476,750**	**80,206**
CONTRACTUAL SERVICES					
Professional Development	$ 2,289	$ 3,455	$ 8,000	$ 11,000	$ 3,000
Professional Services	23,638	9,497	7,491	7,400	(91)
Printing	734	951	1,000	1,000	-
Telecommunications	3,688	6,062	4,000	7,800	3,800
Maintenance (Labor Services)	-	6	-	1,000	1,000
Subtotal	**30,349**	**19,971**	**20,491**	**28,200**	**7,709**
PARTS AND SUPPLIES					
Office Supplies	$ -	$ -	$ -	$ 1,000	$ 1,000
Maintenance Supplies	-	547	2,000	2,000	-
Clothing Supplies	2,076	3,913	3,500	4,100	600
Memorials and Trophy Supplies	-	-	-	100	100
Small Equipment (> $7,500)	27,752	3,311	5,000	5,000	-
Subtotal	**29,828**	**7,771**	**10,500**	**12,200**	**1,700**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 36,742	$ 26,628	$ 38,000	$ 28,000	$ (10,000)
Subtotal	**36,742**	**26,628**	**38,000**	**28,000**	**(10,000)**
TOTAL	**$ 356,990**	**$ 425,052**	**$ 465,535**	**$ 545,150**	**$ 79,615**

CITY CLERK

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 618,485	$ 652,730	$ 674,161	$ 705,790	5%
Contractual Services	107,470	128,226	150,632	153,106	2%
Parts and Supplies	3,137	2,313	3,950	3,950	0%
Total Expenditures	**$ 729,092**	**$ 783,268**	**$ 828,743**	**$ 862,846**	

Significant Changes from 2024 to 2025

- The City Clerk Division budget increased $34,103 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include:
  - A decrease of $3,276, plus $333 in benefits, to the temporary/part-time budget.
- The computer/software maintenance budget increased $2,474 as a result of a projected 5% increase to maintenance fees for current online software programs, as well as to pay for a supplement software update to the online City code software service.

CITY CLERK

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Department Director	$ 94,557	$ 111,100	$ 112,200	$ 115,566	$ 3,366
Deputy Director	78,552	84,365	90,000	95,822	5,822
Regular Employees	199,259	218,714	220,905	227,510	6,605
Accrual to Adjust to Actual Pay	-	-	-	12,936	12,936
Temporary/Part Time	8,140	8,642	13,520	10,244	(3,276)
Health Insurance	140,393	122,755	125,729	128,946	3,217
FICA	27,805	31,351	32,422	33,359	938
Public Employees Pension	54,809	59,791	62,604	64,913	2,309
Workers Compensation	12,122	11,171	11,358	11,084	(274)
Longevity Pay	2,520	4,505	5,100	5,100	-
Life Insurance	329	310	324	310	(14)
Accrued Leave Payout	-	26	-	-	-
Subtotal	**618,485**	**652,730**	**674,161**	**705,790**	**31,629**
CONTRACTUAL SERVICES					
Professional Development	$ -	$ 170	$ 1,000	$ 1,000	$ -
Local Meeting Expense	-	-	200	200	-
Dues and Subscriptions	1,314	933	1,680	1,680	-
Professional Services	3,254	28,265	35,000	35,000	-
Licenses and Fees	204	487	450	450	-
Attorney Fees	298	1,677	7,000	7,000	-
Printing	235	373	500	500	-
Advertising	62,994	49,499	55,000	55,000	-
Telecommunications	1,159	1,053	1,200	1,200	-
Computer Software/Maintenance	35,566	42,938	47,082	49,556	2,474
Copier Expenses	2,447	2,832	1,520	1,520	-
Subtotal	**107,470**	**128,226**	**150,632**	**153,106**	**2,474**
PARTS AND SUPPLIES					
Office Supplies	$ 3,137	$ 2,068	$ 3,950	$ 3,950	$ -
Small Equipment (> $7,500)	-	245	-	-	-
Subtotal	**3,137**	**2,313**	**3,950**	**3,950**	**-**
TOTAL	**$ 729,092**	**$ 783,268**	**$ 828,743**	**$ 862,846**	**$ 34,103**

PUBLIC WORKS ADMINISTRATION

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 200,416	$ 214,709	$ 217,084	$ 244,164	12%
Contractual Services	240	252	800	500	-38%
Parts and Supplies	58	401	450	450	0%
Intra City	6,932	10,381	10,000	11,000	10%
Total Expenditures	**$ 207,646**	**$ 225,744**	**$ 228,334**	**$ 256,114**	

Significant Changes from 2024 to 2025

- The Public Works Administration Division Fiscal Year 2025 budget increased by $27,780 from Fiscal Year 2024.
- Telecommunications expenses slightly decreased by $300, while fleet fuel, parts and labor budget increased $1,000, to more accurately reflect actual costs.

PUBLIC WORKS ADMINISTRATION

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Department Director	$ 101,560	$ 111,100	$ 112,200	$ 130,329	$ 18,129
Regular Employees	41,652	43,313	43,805	47,665	3,860
Accrual to Adjust to Actual Pay	-	-	-	5,127	5,127
Health Insurance	19,762	19,358	20,185	14,947	(5,238)
FICA	10,599	11,544	11,509	13,350	1,841
Public Employees Pension	21,072	22,846	23,124	26,299	3,175
Workers Compensation	4,685	4,127	4,032	4,488	456
Longevity Pay	923	1,853	2,160	1,890	(270)
Mileage Allowance	79	496	-	-	-
Life Insurance	84	73	70	70	-
Subtotal	**200,416**	**214,709**	**217,084**	**244,164**	**27,080**
CONTRACTUAL SERVICES					
Dues and Subscriptions	$ 240	$ 252	$ 500	$ 500	$ -
Telecommunications	-	-	300	-	(300)
Subtotal	**240**	**252**	**800**	**500**	**(300)**
PARTS AND SUPPLIES					
Office Supplies	$ 58	$ 401	$ 450	$ 450	$ -
Subtotal	**58**	**401**	**450**	**450**	**-**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 6,932	$ 10,381	$ 10,000	$ 11,000	$ 1,000
Subtotal	**6,932**	**10,381**	**10,000**	**11,000**	**1,000**
TOTAL	**$ 207,646**	**$ 225,744**	**$ 228,334**	**$ 256,114**	**$ 27,780**

TRAFFIC

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 427,474	$ 452,677	$ 475,482	$ 605,975	27%
Contractual Services	77,259	83,176	86,100	82,300	-4%
Parts and Supplies	1,139	406	3,500	3,900	11%
Intra City	17,636	23,893	27,000	25,000	-7%
Total Expenditures	**$ 523,509**	**$ 560,152**	**$ 592,082**	**$ 717,175**	

Significant Changes from 2024 to 2025

- The overall Traffic Division budget increased $125,093 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include the following:
  - A new Traffic Operations Worker position was added with an annual salary of $38,896, plus an estimated $36,749 in benefits, to assist with providing essential services in traffic sign, paint, and signal maintenance as a result of community growth.
  - A slight increase of $110 to the uniform allowance budget to cover uniform expenses for the new Traffic Operations Worker position.
- The telecommunications budget also slightly increased by $300 to more accurately reflect actual expenses.
- A $4,100 decrease was applied to the gas and electric utilities budget to reflect actual costs.
- Clothing supplies expenses slightly increased by $400 to pay for additional uniform costs for staff.
- A $2,000 decrease was made to the fleet fuel, parts, and labor budget to reflect actual costs.

TRAFFIC

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 63,692	$ 66,557	$ 67,862	$ 80,433	$ 12,571
Regular Employees	181,783	191,914	195,560	250,548	54,988
Accrual to Adjust to Actual Pay	-	-	-	10,685	10,685
Temporary/Part Time	9,681	14,626	30,000	30,000	-
Overtime	10,146	10,476	10,000	10,000	-
Health Insurance	93,674	93,911	95,513	124,749	29,236
FICA	19,287	21,271	22,531	27,812	5,281
Public Employees Pension	37,686	40,115	40,659	51,343	10,684
Workers Compensation	8,511	7,544	7,893	9,262	1,369
Longevity Pay	2,230	4,680	4,680	4,800	120
Specialty Pay	-	800	-	5,400	5,400
Uniform Allowance	550	550	550	660	110
Life Insurance	234	234	234	282	48
Subtotal	**427,474**	**452,677**	**475,482**	**605,975**	**130,493**
CONTRACTUAL SERVICES					
Dues and Subscriptions	$ 505	$ 455	$ 700	$ 700	$ -
Telecommunications	2,190	1,319	2,300	2,600	300
Gas and Electric Utilities	74,564	81,402	83,100	79,000	(4,100)
Subtotal	**77,259**	**83,176**	**86,100**	**82,300**	**(3,800)**
PARTS AND SUPPLIES					
Office Supplies	$ 104	$ 406	$ 500	$ 500	$ -
Food and Medical Supplies	-	-	1,000	1,000	-
Clothing Supplies	1,035	-	2,000	2,400	400
Subtotal	**1,139**	**406**	**3,500**	**3,900**	**400**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 17,636	$ 23,893	$ 27,000	$ 25,000	$ (2,000)
Subtotal	**17,636**	**23,893**	**27,000**	**25,000**	**(2,000)**
TOTAL	**$ 523,509**	**$ 560,152**	**$ 592,082**	**$ 717,175**	**$ 125,093**

FACILITIES MAINTENANCE

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 281,255	$ 310,928	$ 422,865	$ 435,737	3%
Contractual Services	418,478	556,259	1,171,400	431,500	-63%
Parts and Supplies	145,859	137,313	129,500	128,500	-1%
Capital	4,683	42,665	-	-	0%
Intra City	8,083	7,859	8,000	8,200	3%
Total Expenditures	**$ 858,358**	**$ 1,055,024**	**$ 1,731,765**	**$ 1,003,937**	

Significant Changes from 2024 to 2025

- The Facilities Maintenance Division budget significantly decreased by $727,829 from Fiscal Year 2024 to Fiscal Year 2025.
- The advertising budget increased $1,000 to pay for bid and contract advertising expenses. Nothing was budgeted in Fiscal Year 2024 and should have been.
- Gas and electric utilities expenses increased $13,100 to more accurately reflect actual costs.
- A $754,000 decrease was applied to the maintenance (labor services) budget. This is the result of one-time Fiscal Year 2024 funding that was approved for HVAC equipment replacement at City facilities.
- The small equipment line item decreased $1,000, as a result of one-time Fiscal Year 2024 approved funding for the purchase of small tools needed for staff.
- Fleet fuel, parts and labor expenses slightly increased $200 to reflect actual costs.

FACILITIES MAINTENANCE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 67,977	$ 70,928	$ 72,318	$ 87,214	$ 14,896
Regular Employees	104,963	124,784	182,735	189,870	7,135
Accrual to Adjust to Actual Pay	-	-	-	8,038	8,038
Overtime	2,001	3,245	2,000	2,000	-
Health Insurance	59,268	59,223	99,016	75,360	(23,656)
FICA	12,932	14,792	18,787	20,804	2,017
Public Employees Pension	25,655	29,377	37,888	41,223	3,335
Workers Compensation	5,661	5,224	6,581	6,907	326
Longevity Pay	1,080	1,980	2,100	2,880	780
Tool Allowance	1,550	1,200	1,200	1,200	-
Life Insurance	168	176	240	240	-
Subtotal	**281,255**	**310,928**	**422,865**	**435,737**	**12,871**
CONTRACTUAL SERVICES					
Professional Development	$ 1,061	$ -	$ -	$ -	$ -
Local Meeting Expense	-	-	1,000	1,000	-
Professional Services	19,195	50,519	25,500	25,500	-
Printing	-	93	-	-	-
Advertising	516	278	-	1,000	1,000
Vandalism Expense	-	6,423	-	-	-
Gas and Electric Utilities	109,419	94,798	76,900	90,000	13,100
Maintenance (Labor Services)	288,286	403,696	1,068,000	314,000	(754,000)
Computer Software/Maintenance	-	451	-	-	-
Subtotal	**418,478**	**556,259**	**1,171,400**	**431,500**	**(739,900)**
PARTS AND SUPPLIES					
Office Supplies	$ 224	$ 3,533	$ 1,500	$ 1,500	$ -
Food and Medical Supplies	26	-	-	-	-
Maintenance Supplies	131,508	129,202	125,000	125,000	-
Clothing Supplies	1,653	2,045	2,000	2,000	-
Small Equipment (> $7,500)	12,449	2,533	1,000	-	(1,000)
Subtotal	**145,859**	**137,313**	**129,500**	**128,500**	**(1,000)**
CAPITAL					
Equipment (> $7,500)	$ 4,683	$ 42,665	$ -	$ -	$ -
Subtotal	**4,683**	**42,665**	**-**	**-**	**-**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 8,083	$ 7,859	$ 8,000	$ 8,200	$ 200
Subtotal	**8,083**	**7,859**	**8,000**	**8,200**	**200**
TOTAL	**$ 858,358**	**$ 1,055,024**	**$ 1,731,765**	**$ 1,003,937**	**$ (727,829)**

STREET AND ALLEY

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 1,833,302	$ 1,775,290	$ 2,062,645	$ 2,074,345	1%
Contractual Services	24,966	43,674	42,700	45,200	6%
Parts and Supplies	6,849	7,784	10,750	10,750	0%
Intra City	582,249	604,780	620,000	637,000	3%
Total Expenditures	**$ 2,447,366**	**$ 2,431,528**	**$ 2,736,095**	**$ 2,767,295**	

Significant Changes from 2024 to 2025

- The overall Street and Alley Division Fiscal Year 2025 budget increased $31,201 from Fiscal Year 2024.
- The gas and electric utilities budget increased $2,500 to more accurately reflect actual expenses.
- The fleet fuel, labor, and parts budget also increased $17,000 to reflect actual costs.

STREET AND ALLEY

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 76,440	$ 104,211	$ 81,120	$ 87,055	$ 5,935
Regular Employees	1,042,780	1,018,121	1,157,050	1,208,590	51,540
Accrual to Adjust to Actual Pay	-	-	-	38,729	38,729
Temporary/Part Time	13,190	28,819	16,500	16,500	-
Overtime	28,578	23,112	32,500	32,500	-
Health Insurance	362,536	303,124	423,015	342,068	(80,947)
FICA	87,008	89,532	96,417	100,462	4,045
Public Employees Pension	173,813	161,729	191,127	200,030	8,904
Workers Compensation	37,973	31,765	33,778	33,389	(388)
Longevity Pay	7,375	11,905	10,860	11,340	480
Mileage Allowance	-	69	-	-	-
Uniform Allowance	2,530	1,980	2,420	2,530	110
Life Insurance	1,080	923	1,114	1,152	38
Accrued Leave Payout	-	-	16,744	-	(16,744)
Subtotal	**1,833,302**	**1,775,290**	**2,062,645**	**2,074,345**	**11,701**
CONTRACTUAL SERVICES					
Professional Development	$ -	$ 5,800	$ 11,600	$ 11,600	$ -
Telecommunications	1,510	1,265	1,600	1,600	-
Gas and Electric Utilities	23,456	36,609	29,500	32,000	2,500
Subtotal	**24,966**	**43,674**	**42,700**	**45,200**	**2,500**
PARTS AND SUPPLIES					
Office Supplies	$ -	$ -	$ 750	$ 750	$ -
Clothing Supplies	6,849	7,784	10,000	10,000	-
Subtotal	**6,849**	**7,784**	**10,750**	**10,750**	**-**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 582,249	$ 604,780	$ 620,000	$ 637,000	$ 17,000
Subtotal	**582,249**	**604,780**	**620,000**	**637,000**	**17,000**
TOTAL	**$ 2,447,366**	**$ 2,431,528**	**$ 2,736,095**	**$ 2,767,295**	**$ 31,201**

POLICE ADMINISTRATION

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 1,442,325	$ 1,414,978	$ 1,705,006	$ 1,846,867	8%
Contractual Services	1,166,079	973,351	1,439,984	1,497,088	4%
Parts and Supplies	237,937	208,869	292,536	306,236	5%
Capital	42,422	33,242	-	160,160	0%
Intra City	621,779	602,019	659,000	660,000	0%
Miscellaneous	530,433	565,759	470,000	490,000	4%
Total Expenditures	**$ 4,040,975**	**$ 3,798,218**	**$ 4,566,526**	**$ 4,960,351**	

Significant Changes from 2024 to 2025

- The overall Police Administration Division budget increased $393,825 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include:
  - A $2,170 salary increase, plus $124 in benefits, was applied to the temporary/part-time budget as a result cost of living adjustments made in Fiscal Year 2024.
  - The overtime budget also slightly increased $500, plus $124 in benefits, as a result of Fiscal Year 2024 cost of living adjustments.
- An increase of $4,830 is reflected in the professional development budget to cover increased staff training fees and travel expenses.
- Employment background checks expense increased $6,000 based on Fiscal Year 2024 actuals for hiring of new police officers and support staff.
- The printing line item increased $3,000 based on historical expenses, as well as inflationary costs for services.
- The grant match line item increased $13,500 as a result of the new Victim Assistance grant match requirements for Fiscal Year 2025.
- The gas and electric utilities budget decreased $3,000 to more accurately reflect actual costs.

POLICE ADMINISTRATION

Significant Changes from 2024 to 2025 (cont'd)

- Rental expenses increased $10,074 as the result of the new contract for rental of the Riverstone Bank parking lot for employee parking. This expense was previously split with the Fire Department.
- Maintenance (labor services) increased by $14,900 due to the rising cost of contracted janitorial services and contracted building equipment maintenance services (generator, HVAC, etc.).
- The computer software/maintenance budget increased $7,800 to pay for a rise in maintenance fees for the division's criminal justice software and licensing as well as website hosting services.
- A $1,000 increase was applied to the food and medical supplies budget as a result of historical expenses and inflationary costs.
- A $10,000 increase was made to the maintenance supplies budget due to an increase in occupied space at the Cheyenne Public Safety Center.
- Clothing supplies increased by $2,700 to pay for uniform expenses of new and existing staff members.
- The equipment budget increased by $160,160 to make the second of five payments due on the new Axon body cameras for police officers, as was approved by the Governing Body through Contract 7898. This will be paid for by reserves.
- The fleet fuel, labor, and parts budget increased $1,000 to more accurately reflect actual costs.
- An increase of $20,000 was applied to the combined communications center line item as a result of an estimated increase to the current contract.

POLICE ADMINISTRATION

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Department Director	$ 131,560	$ 134,451	$ 135,783	$ 139,857	$ 4,074
Regular Employees	762,412	776,930	911,878	999,861	87,983
Accrual to Adjust to Actual Pay	-	-	-	36,506	36,506
Temporary/Part Time	89,658	83,454	117,090	119,260	2,170
Overtime	3,007	5,189	3,000	3,500	500
Special Event Overtime	-	-	5,000	5,000	-
Health Insurance	225,710	182,249	264,498	254,912	(9,586)
FICA	65,121	67,073	79,367	85,878	6,511
Public Employees Pension	113,078	115,032	135,846	148,405	12,559
Law Enforcement Pension	11,018	11,395	11,677	14,545	2,868
Workers Compensation	34,990	29,553	30,651	31,493	842
Longevity Pay	4,950	8,865	9,300	6,720	(2,580)
Life Insurance	821	786	916	930	14
Subtotal	**1,442,325**	**1,414,978**	**1,705,006**	**1,846,867**	**141,861**
CONTRACTUAL SERVICES					
Professional Development	$ 77,909	$ 128,643	$ 96,600	$ 101,430	$ 4,830
Local Meeting Expense	531	1,057	1,000	1,000	-
Dues and Subscriptions	19,858	9,870	19,250	19,250	-
Professional Services	42,674	38,390	80,000	80,000	-
Licenses and Fees	810	250	500	500	-
Employment Background Checks	11,978	18,125	12,000	18,000	6,000
Jail Costs	512,423	272,539	564,000	564,000	-
Juvenile Detention	8,580	7,020	9,000	9,000	-
Printing	4,421	5,985	3,000	6,000	3,000
Advertising	949	531	750	750	-
Postage and Freight	13	134	300	300	-
Non Insured/Deductible Loss	12,269	35,433	-	-	-
Grant Match	5,058	14,460	124,000	137,500	13,500
Telecommunications	81,803	79,590	85,000	85,000	-
Cable TV	1,667	2,006	1,885	1,885	-
Gas and Electric Utilities	178,447	165,212	168,000	165,000	(3,000)
Rental	9,106	4,803	4,806	14,880	10,074
Maintenance (Labor Services)	113,883	100,280	100,000	114,900	14,900
Computer Software/Maintenance	74,298	72,731	157,133	164,933	7,800
Copier Expenses	6,925	6,757	2,760	2,760	-
Tuition Refund	2,476	9,534	10,000	10,000	-
Subtotal	**1,166,079**	**973,351**	**1,439,984**	**1,497,088**	**57,104**
PARTS AND SUPPLIES					
Office Supplies	$ 31,136	$ 35,783	$ 63,336	$ 63,336	$ -
Food and Medical Supplies	1,134	2,337	1,000	2,000	1,000
Maintenance Supplies	21,180	21,739	20,000	30,000	10,000
Law Enforcement Supplies	11,442	14,631	12,000	12,000	-
K9 Team	7,183	5,198	7,000	7,000	-
Clothing Supplies	57,914	60,178	75,000	77,700	2,700
Ammunition Supplies	70,196	54,117	90,000	90,000	-
Memorials and Trophy Supplies	286	-	200	200	-
Small Equipment (> $7,500)	37,466	14,887	24,000	24,000	-
Subtotal	**237,937**	**208,869**	**292,536**	**306,236**	**13,700**

POLICE ADMINISTRATION

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CAPITAL					
Equipment (> $7,500)	$ 42,422	$ 6,736	$ -	$ 160,160	$ 160,160
Computers (> $7,500)	-	26,506	-	-	-
Subtotal	**42,422**	**33,242**	**-**	**160,160**	**160,160**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 616,486	$ 597,281	$ 649,000	$ 650,000	$ 1,000
Parts and Fuel-Motorcycle	5,293	4,738	10,000	10,000	-
Subtotal	**621,779**	**602,019**	**659,000**	**660,000**	**1,000**
MISCELLANEOUS					
Combined Communication Center	$ 473,556	$ 458,355	$ 470,000	$ 490,000	$ 20,000
Transfer to Other Funds	56,877	107,404	-	-	-
Subtotal	**530,433**	**565,759**	**470,000**	**490,000**	**20,000**
TOTAL	**$ 4,040,975**	**$ 3,798,218**	**$ 4,566,526**	**$ 4,960,351**	**$ 393,825**

POLICE PATROL

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 10,734,994	$ 11,228,446	$ 12,521,647	$ 13,623,113	9%
Total Expenditures	**$10,734,994**	**$ 11,228,446**	**$ 12,521,647**	**$ 13,623,113**	

Significant Changes from 2024 to 2025

- The Police Patrol Division budget increased by $1,101,465 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include the following:
  - One new lateral sworn police position with an annual salary of $61,260, plus an approximate $35,926 in benefits, toward achieving an authorized total of 115 sworn officers on staff.
  - One new entry level sworn police officer position with annual salary of $58,519, plus an approximate $35,119 in benefits, to also assist with achieving an authorized total of 115 sworn officers on staff.
  - An annual salary adjustment for ninety-three (93) sworn police officer positions for a total salary increase of $242,707, plus an additional $34,926 in benefits, to reflect the Fiscal Year 2024 Employers Council market salary study, and to fix compression issues between ranks.
  - An annual salary adjustment for fourteen (14) sworn police sergeant positions for a total salary increase of $61,080, plus an additional $8,790 in benefits, to reflect the Fiscal Year 2024 Employers Council market salary study, and to fix compression issues between ranks.
  - An annual salary adjustment for four (4) sworn police lieutenant positions for a total salary increase of $29,854, plus an additional $4,296 in benefits, to reflect the Fiscal Year 2024 Employers Council market salary study, and to fix compression issues between ranks.
  - An annual salary adjustment for two (2) sworn police captain positions for a total salary increase of $12,022, plus an additional $1,730 in benefits, to reflect the Fiscal Year 2024 Employers Council market salary study, and to fix compression issues between ranks.

POLICE PATROL

Significant Changes from 2024 to 2025 (cont'd)

- An increase of $40,000, plus $5,756 in benefits, to the overtime budget to offset revenue from billing events requesting a sworn police officer presence (e.g., events at the Depot Plaza, special security details for parades, marches, etc.).
- A $2,280 increase to the uniform allowance budget to account for clothing cost increases for sworn personnel (detectives and K9).

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Deputy Directors	$ 202,124	$ 220,249	$ 223,336	$ 242,054	$ 18,718
Regular Employees	7,003,266	7,389,418	8,056,889	8,660,462	603,573
Accrual to Adjust to Actual Pay	-	-	-	257,963	257,963
Temporary/Part-Time	-	-	-	2,170	2,170
Overtime	326,025	274,152	410,500	410,500	-
Frontier Days Overtime	88,579	99,705	117,000	117,000	-
Holiday Overtime	227,237	264,006	300,000	300,000	-
Special Event Overtime	-	-	-	40,000	40,000
Health Insurance	1,645,347	1,720,128	1,957,670	2,005,465	47,795
FICA	113,908	118,641	181,473	139,405	(42,068)
Law Enforcement Pension	690,094	724,080	844,788	1,030,396	185,608
Workers Compensation	264,875	223,076	240,586	244,671	4,085
Longevity Pay	29,030	55,355	59,640	56,820	(2,820)
Specialty Pay	89,625	83,625	76,500	80,820	4,320
Uniform Allowance	3,900	16,920	17,760	20,040	2,280
Life Insurance	4,855	4,895	5,214	5,346	132
Retirees Insurance	9,067	10,715	10,000	10,000	-
Accrued Leave Payout	37,063	23,482	20,292	-	(20,292)
Subtotal	**10,734,994**	**11,228,446**	**12,521,647**	**13,623,113**	**1,101,465**
TOTAL	**$10,734,994**	**$11,228,446**	**$ 12,521,647**	**$ 13,623,113**	**$ 1,101,465**

PARKING

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ -	$ 195,871	$ 205,463	$ 239,326	16%
Contractual Services	-	26,356	50,085	35,850	-28%
Parts and Supplies	-	1,958	1,664	2,500	50%
Intra City	-	15,811	-	10,000	100%
Total Expenditures	**$ -**	**$ 239,996**	**$ 257,212**	**$ 287,676**	

Significant Changes from 2024 to 2025

- The Police Parking Division Fiscal Year 2025 budget increased $30,464 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include the following:
  - A payroll promotion request for one (1) part-time Community Service Officer (CSO) to a full-time position with an annual salary of $39,000, plus $9,332 in benefits.
  - A $27,154, plus $2,767 in benefits, decrease to the temporary/part-time budget as the result of promoting one (1) CSO position to a full-time position.
  - A decrease of $134, plus $33 in benefits, to the overtime budget.
- A $750 increase to the dues and subscriptions budget to pay for a newly required certification and membership with the National Parking Administration (NPA).
- A slight increase of $15 to the telecommunications line item to better reflect actual expenses.
- The rental budget decreased $15,000 due to the cancelling of the Barnacle parking enforcement contract.
- An increase of $836 to the office supplies line item in order to more accurately reflect actual costs.
- The fleet fuel, labor and parts budget increased $10,000 to more accurately reflect actual costs as a result of historical data.

PARKING

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ -	$ 96,128	$ 98,385	$ 145,635	$ 47,250
Accrual to Adjust to Actual Pay	-	-	-	4,435	4,435
Temporary/Part Time	-	29,950	34,754	7,600	(27,154)
Overtime	-	20	884	750	(134)
Health Insurance	-	40,493	41,190	42,234	1,044
FICA	-	9,279	9,800	10,992	1,192
Public Employees Pension	-	14,474	14,820	21,709	6,888
Workers Compensation	-	3,331	3,433	3,727	294
Longevity Pay	-	2,100	2,100	2,100	-
Life Insurance	-	96	96	144	48
Subtotal	**-**	**195,871**	**205,463**	**239,326**	**33,863**
CONTRACTUAL SERVICES					
Dues and Subscriptions	$ -	$ -	$ -	$ 750	$ 750
Telecommunications	-	4,104	3,960	3,975	15
Rental	-	15,650	15,000	-	(15,000)
Maintenance (Labor Services)	-	660	5,225	5,225	-
Computer Software/Maintenance	-	5,942	25,900	25,900	-
Subtotal	**-**	**26,356**	**50,085**	**35,850**	**(14,235)**
PARTS AND SUPPLIES					
Office Supplies	$ -	$ 777	$ 1,664	$ 2,500	$ 836
Small Equipment (> $7,500)	-	1,181	-	-	-
Subtotal	**-**	**1,958**	**1,664**	**2,500**	**836**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ -	$ 15,811	$ -	$ 10,000	$ 10,000
Subtotal	**-**	**15,811**	**-**	**10,000**	**10,000**
TOTAL	**$ -**	**$ 239,996**	**$ 257,212**	**$ 287,676**	**$ 30,464**

FIRE ADMINISTRATION

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 419,263	$ 752,728	$ 979,604	$ 914,639	-7%
Contractual Services	24,428	146,058	179,802	184,155	2%
Parts and Supplies	1,588	2,643	4,522	4,822	7%
Total Expenditures	**$ 445,279**	**$ 901,429**	**$ 1,163,928**	**$ 1,103,616**	

Significant Changes from 2024 to 2025

- The overall Fire Administration Division budget decreased $60,312 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include the following:
  - A $49,303 annual salary, plus $41,898 in benefits, decrease to the division secretary position. This is the result of the position being transferred to the Fire Prevention Division budget as a newly created coordinator position.
- The employment and background checks budget decreased $750. This is the result of approved Fiscal Year 2024 one-time funds used for background checks of grant funded probationary firefighters.
- The printing budget slightly increased by $203 to cover inflationary costs associated with the printing of business cards and recruitment posters.
- The advertising line item increased $1,500 to cover expenses pertaining to recruitment of new firefighters.
- The telecommunications budget also increased $1,500 to more accurately reflect actual expenses.
- An increase of $1,900 to the copier expenses budget as a result of inflationary increases to the copier maintenance contract.
- An increase of $300 was applied to the memorials and trophies line item for the purchase of retirement promotion awards.

FIRE ADMINISTRATION

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Department Director	$ 101,560	$ 111,100	$ 112,200	$ 130,436	$ 18,236
Deputy Director	-	66,561	115,008	118,451	3,443
Regular Employees	132,139	128,559	218,087	165,681	(52,406)
Accrual to Adjust to Actual Pay	-	-	-	12,013	12,013
Overtime	-	-	2,500	2,500	-
Health Insurance	50,587	58,038	95,515	76,830	(18,685)
FICA	11,314	12,933	13,728	9,938	(3,789)
Public Employees Pension	19,472	17,995	17,680	9,402	(8,278)
Firefighter Pension	16,757	26,214	58,885	62,547	3,662
Workers Compensation	7,622	8,190	11,941	10,475	(1,466)
Longevity Pay	1,050	1,525	4,677	3,597	(1,080)
Degree Allowance	-	-	1,055	1,054	(1)
Specialty Pay	-	-	3,888	-	(3,888)
Life Insurance	123	154	234	180	(54)
Fire Sick Leave Bonus	-	-	2,069	2,397	328
Retirees Insurance	78,639	78,322	79,000	66,000	(13,000)
Fire Pension A Payment	-	243,137	243,138	243,138	-
Subtotal	**419,263**	**752,728**	**979,604**	**914,639**	**(64,965)**
CONTRACTUAL SERVICES					
Professional Development	$ 760	$ -	$ -	$ -	$ -
Local Meeting Expense	285	1,326	1,000	1,000	-
Dues and Subscriptions	1,040	3,902	3,312	3,312	-
Professional Services	-	86,626	106,350	106,350	-
Licenses and Fees	110	60	150	150	-
Employment Background Checks	-	2,892	3,750	3,000	(750)
Printing	-	203	-	203	203
Advertising	-	695	-	1,500	1,500
Postage and Freight	-	175	-	-	-
Vandalism Expense	715	-	-	-	-
Telecommunications	16,409	11,790	16,500	18,000	1,500
Computer Software/Maintenance	451	33,385	46,640	46,640	-
Copier Expenses	4,659	5,004	2,100	4,000	1,900
Subtotal	**24,428**	**146,058**	**179,802**	**184,155**	**4,353**
PARTS AND SUPPLIES					
Office Supplies	$ 1,497	$ 2,352	$ 4,522	$ 4,522	$ -
Clothing Supplies	91	-	-	-	-
Memorials and Trophy Supplies	-	291	-	300	300
Subtotal	**1,588**	**2,643**	**4,522**	**4,822**	**300**
TOTAL	**$ 445,279**	**$ 901,429**	**$ 1,163,928**	**$ 1,103,616**	**$ (60,312)**

FIRE SUPPORT

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ -	$ 270,285	$ 307,440	$ 327,414	6%
Contractual Services	-	38,059	44,450	55,620	25%
Parts and Supplies	-	63,341	64,380	64,880	1%
Total Expenditures	**$ -**	**$ 371,685**	**$ 416,270**	**$ 447,914**	

Significant Changes from 2024 to 2025

- The Fire Support Division budget increased by $31,644 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include:
  - An increase of $5,000, plus $1,241 in benefits, to the overtime budget. This is the result of additional training academies being held at Cheyenne Fire Rescue (CFR) facilities.
- The professional development line item increased $1,350 to pay for training and certifications of new staff hired in Fiscal Year 2024.
- The gas and utilities budget increased $6,200 to reflect actual costs, including the addition of new fire stations.
- Rental expenses increased $1,620 to cover costs for dumpster and port-a-potty rentals.
- An increase of $2,000 was applied to the maintenance (labor services) budget as a result of the purchase of new fire apparatus and completion of the new fire stations that will require contracted maintenance services.
- A slight increase of $500 to the maintenance supplies budget for maintaining the new fire apparatus and new fire stations.

FIRE SUPPORT

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ -	$ 81,589	$ 100,740	$ 103,873	$ 3,133
Regular Employees	-	81,325	88,488	91,249	2,761
Accrual to Adjust to Actual Pay	-	-	-	6,171	6,171
Overtime	-	17,539	20,000	25,000	5,000
Health Insurance	-	37,326	39,185	40,182	997
FICA	-	2,710	3,076	4,829	1,753
Firefighter Pension	-	31,741	38,046	39,005	959
Workers Compensation	-	5,418	5,685	5,629	(55)
Acting Certification Pay	-	1,224	-	-	-
Longevity Pay	-	3,594	4,014	4,354	340
Degree Allowance	-	966	1,055	1,054	(1)
Specialty Pay	-	2,815	3,110	1,469	(1,641)
Life Insurance	-	93	96	96	-
Fire Sick Year-End Bonus	-	3,945	3,946	4,503	557
Subtotal	**-**	**270,285**	**307,440**	**327,414**	**19,974**
CONTRACTUAL SERVICES					
Professional Development	$ -	$ 5,010	$ 8,650	$ 10,000	$ 1,350
Gas and Electric Utilities	-	22,076	17,800	24,000	6,200
Rental	-	2,105	-	1,620	1,620
Maintenance (Labor Services)	-	8,867	18,000	20,000	2,000
Subtotal	**-**	**38,059**	**44,450**	**55,620**	**11,170**
PARTS AND SUPPLIES					
Maintenance Supplies	$ -	$ 5,019	$ 4,500	$ 5,000	$ 500
Fuel (Non Fleet)	-	1,834	2,500	2,500	-
Clothing Supplies	-	54,108	55,000	55,000	-
Small Equipment (> $7,500)	-	2,381	2,380	2,380	-
Subtotal	**-**	**63,341**	**64,380**	**64,880**	**500**
TOTAL	**$ -**	**$ 371,685**	**$ 416,270**	**$ 447,914**	**$ 31,644**

FIRE TRAINING

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 154,556	$ (69)	$ -	$ -	0%
Contractual Services	46,801	-	-	-	0%
Parts and Supplies	1,232	-	-	-	0%
Total Expenditures	**$ 202,589**	**$ (69)**	**$ -**	**$ -**	

FIRE TRAINING

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 78,206	$ -	$ -	$ -	$ -
Overtime	25,513	-	-	-	-
Health Insurance	21,093	-	-	-	-
FICA	1,528	-	-	-	-
Firefighter Pension	18,197	-	-	-	-
Workers Compensation	5,303	(69)	-	-	-
Longevity Pay	1,416	-	-	-	-
Specialty Pay	1,440	-	-	-	-
Life Insurance	55	-	-	-	-
Fire Sick Year-End Bonus	1,805	-	-	-	-
Subtotal	**154,556**	**(69)**	**-**	**-**	**-**
CONTRACTUAL SERVICES					
Professional Development	$ 21,424	$ -	$ -	$ -	$ -
Local Meeting Expense	235	-	-	-	-
Dues and Subscriptions	500	-	-	-	-
Professional Services	659	-	-	-	-
Gas and Electric Utilities	19,124	-	-	-	-
Maintenance (Labor Services)	4,859	-	-	-	-
Subtotal	**46,801**	**-**	**-**	**-**	**-**
PARTS AND SUPPLIES					
Office Supplies	$ 214	$ -	$ -	$ -	$ -
Small Equipment (> $7,500)	1,018	-	-	-	-
Subtotal	**1,232**	**-**	**-**	**-**	**-**
TOTAL	**$ 202,589**	**$ (69)**	**$ -**	**$ -**	**$ -**

FIRE PREVENTION

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 693,636	$ 827,907	$ 794,996	$ 965,609	21%
Contractual Services	8,337	3,278	-	-	0%
Parts and Supplies	1,388	554	-	-	0%
Total Expenditures	**$ 703,361**	**$ 831,739**	**$ 794,996**	**$ 965,609**	

Significant Changes from 2024 to 2025

- The Fire Prevention Division Fiscal Year 2025 budget increased $170,613 from Fiscal Year 2024.
- Fiscal Year 2025 proposed payroll changes include:
  - A newly created coordinator position with an annual salary of $49,303, plus $41,898 in benefits. This position was a transfer of the Fire Administration secretary. This position will assist with providing public education, outreach, and risk reduction, while providing back-up administrative duties 25% of the time.
  - An increase of $5,000, plus $1,241 in benefits to the overtime budget. This increase is based on Fiscal Year 2024 actuals and a 7% base salary increase.

FIRE PREVENTION

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 96,535	$ 157,573	$ 97,327	$ 103,582	$ 6,255
Regular Employees	338,893	366,401	422,485	478,275	55,790
Accrual to Adjust to Actual Pay	-	-	-	17,355	17,355
Overtime	18,587	27,055	10,000	15,000	5,000
Health Insurance	103,802	108,154	99,233	143,937	44,704
FICA	6,909	11,995	11,399	19,416	8,016
Public Employees Pension	66	8,009	10,601	19,335	8,734
Firefighter Pension	73,677	81,024	74,528	90,340	15,811
Workers Compensation	16,245	15,743	12,875	16,119	3,244
Acting Certification Pay	-	3,671	-	-	-
Longevity Pay	10,137	10,774	10,128	13,086	2,958
Degree Allowance	4,398	4,920	4,220	5,394	1,174
Specialty Pay	18,342	24,479	14,256	17,102	2,846
Life Insurance	208	236	220	316	96
On Call Pay	-	-	22,148	22,148	-
Fire Sick Year-End Bonus	5,837	7,874	5,575	4,206	(1,369)
Subtotal	**693,636**	**827,907**	**794,996**	**965,609**	**170,613**
CONTRACTUAL SERVICES					
Professional Development	$ 7,325	$ 3,278	$ -	$ -	$ -
Dues and Subscriptions	924	-	-	-	-
Printing	88	-	-	-	-
Subtotal	**8,337**	**3,278**	**-**	**-**	**-**
PARTS AND SUPPLIES					
Office Supplies	$ 558	$ -	$ -	$ -	$ -
Small Equipment (> $7,500)	830	554	-	-	-
Subtotal	**1,388**	**554**	**-**	**-**	**-**
TOTAL	**$ 703,361**	**$ 831,739**	**$ 794,996**	**$ 965,609**	**$ 170,613**

FIRE OPERATIONS

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 9,889,334	$ 10,224,925	$ 10,567,240	$ 11,191,539	6%
Contractual Services	198,483	123,882	99,100	119,000	20%
Parts and Supplies	52,420	13,688	-	-	0%
Intra City	366,236	485,011	425,000	500,000	18%
Capital	-	-	-	42,000	100%
Total Expenditures	**$10,506,474**	**$10,847,506**	**$ 11,091,340**	**$ 11,852,539**	

Significant Changes from 2024 to 2025

- The overall Fire Operations Division budget increased $761,199 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include the following:
  - Reclassification of three (3) probationary firefighter positions to three (3) lieutenant positions, with a total annual salary increase of $55,977, plus an additional $13,888 in benefits. These reclassifications will assist with staffing management and oversight, flexibility in shifts, future position expansion, and help reduce overtime expenses.
  - A $29,400, plus $7,294 in benefits, increase to the overtime budget. This is the result of a 7% increase to salaries, projected leave of military members, retirements, and increased leave usage.
  - An increase of $6,650, plus $1,650 in benefits, to the holiday overtime budget as a result of a 7% increase to salaries.
- Gas and electric utilities expenses increased $19,900 to more accurately reflect actual costs.
- An increase of $42,000 to the equipment budget to pay for the purchase of seven (7) replacement thermal imaging cameras used for fire suppression, as the current equipment has reached its end of life. This is an approved one-time expense to be made in Fiscal Year 2025.
- The fleet fuel, labor, and parts budget increased $75,000 to cover expenses for the new fire apparatus, and to reflect actual costs based on historical data.

FIRE OPERATIONS

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 432,717	$ 382,286	$ 299,948	$ 311,676	$ 11,728
Regular Employees	5,160,762	5,579,897	5,950,029	6,236,410	286,381
Accrual to Adjust to Actual Pay	-	-	-	199,593	199,593
Overtime	613,622	548,337	420,000	449,400	29,400
Frontier Days Overtime	-	-	45,000	20,000	(25,000)
Holiday Overtime	-	-	95,000	101,650	6,650
Health Insurance	1,562,119	1,491,196	1,467,871	1,472,308	4,437
FICA	96,495	101,017	105,297	149,083	43,786
Firefighter Pension	1,127,486	1,256,047	1,310,640	1,345,980	35,340
Workers Compensation	222,623	189,809	194,618	192,814	(1,804)
Acting Certification Pay	77,581	55,795	-	-	-
Longevity Pay	102,051	105,348	114,639	110,830	(3,808)
Degree Allowance	47,181	46,938	45,735	44,640	(1,095)
Specialty Pay	414,442	426,680	487,627	519,899	32,273
Mileage Allowance	169	321	500	500	-
Life Insurance	3,855	3,832	3,720	3,810	90
Accrued Leave Payout	-	5,205	-	-	-
Fire Sick Year-End Bonus	28,232	32,217	26,617	32,945	6,328
Subtotal	**9,889,334**	**10,224,925**	**10,567,240**	**11,191,539**	**624,299**
CONTRACTUAL SERVICES					
Professional Services	$ 81,193	$ -	$ -	$ -	$ -
Employment Background Checks	4,858	-	-	-	-
Printing	44	-	-	-	-
Non Insured/Deductible Loss	229	6,559	-	-	-
Gas and Electric Utilities	84,182	99,046	99,100	119,000	19,900
Maintenance (Labor Services)	8,089	4,367	-	-	-
Computer Software/Maintenance	19,889	13,910	-	-	-
Subtotal	**198,483**	**123,882**	**99,100**	**119,000**	**19,900**
PARTS AND SUPPLIES					
Office Supplies	$ 1,401	$ -	$ -	$ -	$ -
Food and Medical Supplies	2,889	-	-	-	-
Maintenance Supplies	3,478	-	-	-	-
Fuel (Non Fleet)	494	-	-	-	-
Clothing Supplies	35,730	13,688	-	-	-
Small Equipment (> $7,500)	8,428	-	-	-	-
Subtotal	**52,420**	**13,688**	**-**	**-**	**-**
CAPITAL					
Equipment (> $7,500)	$ -	$ -	$ -	$ 42,000	$ 42,000
Subtotal	**-**	**-**	**-**	**42,000**	**42,000**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 366,236	$ 485,011	$ 425,000	$ 500,000	$ 75,000
Subtotal	**366,236**	**485,011**	**425,000**	**500,000**	**75,000**
TOTAL	**$10,506,474**	**$10,847,506**	**$ 11,091,340**	**$ 11,852,539**	**$ 761,199**

EMERGENCY MEDICAL SERVICES

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 137,748	$ 143,807	$ 178,254	$ 173,378	-3%
Contractual Services	35,116	11,179	27,350	29,600	8%
Parts and Supplies	40,432	40,950	65,000	55,000	-15%
Total Expenditures	**$ 213,295**	**$ 195,936**	**$ 270,604**	**$ 257,978**	

Significant Changes from 2024 to 2025

- The Emergency Medical Services (EMS) Division budget decreased by $12,625 from Fiscal Year 2024 to Fiscal Year 2025.
- The maintenance (labor services) budget increased $2,250 to cover costs for maintaining the new ambulance added to the fleet in Fiscal Year 2024.
- A $10,000 decrease was made to the food and medical supplies budget. This is the result of Fiscal Year 2024 one-time funds approved for set-up costs of the new ambulance.

EMERGENCY MEDICAL SERVICES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 78,206	$ 81,325	$ 88,488	$ 91,249	$ 2,761
Accrual to Adjust to Actual Pay	-	-	-	2,951	2,951
Overtime	2,378	2,276	14,000	14,000	-
Health Insurance	25,918	26,057	26,140	26,804	664
FICA	1,295	1,356	1,534	2,527	993
Firefighter Pension	14,972	16,673	19,181	19,925	744
Workers Compensation	3,040	2,522	2,836	2,853	17
Acting Certification Pay	-	1,224	-	-	-
Longevity Pay	1,938	2,052	2,177	2,517	340
Degree Allowance	948	1,054	1,055	1,054	(1)
Specialty Pay	7,200	7,344	3,888	7,344	3,456
Life Insurance	49	49	48	48	-
Fire Sick Year-End Bonus	1,805	1,877	18,905	2,106	(16,799)
Subtotal	**137,748**	**143,807**	**178,254**	**173,378**	**(4,875)**
CONTRACTUAL SERVICES					
Certifications	$ 1,830	$ 3,043	$ 4,600	$ 4,600	$ -
Advertising	83	-	-	-	-
Maintenance (Labor Services)	33,203	8,135	22,750	25,000	2,250
Subtotal	**35,116**	**11,179**	**27,350**	**29,600**	**2,250**
PARTS AND SUPPLIES					
Food and Medical Supplies	$ 40,432	$ 40,443	$ 65,000	$ 55,000	$ (10,000)
Small Equipment (> $7,500)	-	507	-	-	-
Subtotal	**40,432**	**40,950**	**65,000**	**55,000**	**(10,000)**
TOTAL	**$ 213,295**	**$ 195,936**	**$ 270,604**	**$ 257,978**	**$ (12,625)**

COMMUNITY REC & EVENTS ADMIN

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 511,704	$ 520,361	$ 582,199	$ 736,110	26%
Contractual Services	51,490	71,267	60,720	59,720	-2%
Parts and Supplies	1,142	(28)	4,000	4,000	0%
Capital	-	248,579	323,579	323,579	0%
Total Expenditures	**$ 564,336**	**$ 840,179**	**$ 970,498**	**$ 1,123,409**	

Significant Changes from 2024 to 2025

- The Community Recreation & Events Administration Division Fiscal Year 2025 budget increased $152,910 from Fiscal Year 2024.
- Fiscal Year 2025 proposed payroll changes include:
  - A new office manager position with an annual salary of $46,309, plus an estimated $37,943 in benefits. This position will assist with department wide efficiencies pertaining to payroll, entering requisitions, providing administrative support, and serving as one point-of-contact for the Finance Division.
  - An increase of $1,000, plus $248 in benefits, to the overtime budget. Nothing was allocated in Fiscal Year 2024 and should have been. The $1,000 is being transferred from the dues and subscriptions line item.
- A decrease of $1,000 was made to dues and subscriptions as a transfer to the overtime budget.

COMMUNITY REC & EVENTS ADMIN

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Department Director	$ 106,560	$ 111,078	$ 112,200	$ 119,848	$ 7,648
Deputy Director	86,560	89,593	89,883	99,463	9,580
Regular Employees	155,245	146,090	212,340	267,513	55,173
Accrual to Adjust to Actual Pay	-	-	-	14,050	14,050
Overtime	477	1,574	-	1,000	1,000
Health Insurance	74,398	50,382	62,368	111,816	49,448
FICA	26,042	28,472	31,216	36,275	5,059
Public Employees Pension	49,823	51,043	60,904	71,636	10,731
Workers Compensation	11,392	10,144	10,936	12,044	1,109
Longevity Pay	1,000	2,245	2,160	2,160	-
Life Insurance	208	210	192	304	112
Accrued Leave Payout	-	29,529	-	-	-
Subtotal	**511,704**	**520,361**	**582,199**	**736,110**	**153,910**
CONTRACTUAL SERVICES					
Professional Development	$ -	$ 100	$ 2,500	$ 2,500	$ -
Dues and Subscriptions	6,461	3,889	7,000	6,000	(1,000)
Professional Services	150	5,196	500	500	-
Advertising	11,038	26,920	17,000	17,000	-
Telecommunications	29,920	30,005	30,000	30,000	-
Computer Software/Maintenance	1,873	2,789	2,500	2,500	-
Copier Expenses	2,049	2,369	1,220	1,220	-
Subtotal	**51,490**	**71,267**	**60,720**	**59,720**	**(1,000)**
PARTS AND SUPPLIES					
Office Supplies	$ 1,142	$ (28)	$ 4,000	$ 4,000	$ -
Subtotal	**1,142**	**(28)**	**4,000**	**4,000**	**-**
CAPITAL					
Lottery Proceeds Capital Exp	$ -	$ 248,579	$ 323,579	$ 323,579	$ -
Subtotal	**-**	**248,579**	**323,579**	**323,579**	**-**
TOTAL	**$ 564,336**	**$ 840,179**	**$ 970,498**	**$ 1,123,409**	**$ 152,910**

FORESTRY

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 503,157	$ 595,299	$ 620,211	$ 687,437	11%
Contractual Services	33,756	37,596	117,490	134,390	14%
Parts and Supplies	66,475	69,413	55,750	56,390	1%
Intra City	58,622	61,760	62,000	64,000	3%
Total Expenditures	**$ 662,009**	**$ 764,068**	**$ 855,451**	**$ 942,217**	

Significant Changes from 2024 to 2025

- The overall Forestry Division budget increased $86,766 from Fiscal Year 2024 to Fiscal Year 2025.
- The professional services budget has increased $10,000 to pay for contracted tree removal services on City property and rights-of-way, and to assist with establishing a low-income tree removal program. This is an approved one-time expense to completed in Fiscal Year 2025.
- The printing budget increased $500 to pay for printing services of flyers and signs.
- A decrease of $500 was applied to the gas and utilities line item to more accurately reflect actual expenses.
- Computer software/maintenance expenses increased $6,700 to pay for the purchase of a new tree inventory software subscription.
- A slight increase of $200 to the copier expenses budget as a result of an inflationary increase to the copier contract.
- The clothing supplies line item increased by $640 to cover inflationary costs for staff clothing and boot purchases.
- A $2,000 increase was applied to the fleet fuel, labor, and parts budget to reflect actual costs based on historical data.

FORESTRY

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 65,710	$ 69,546	$ 72,195	$ 85,804	$ 13,609
Regular Employees	241,968	289,900	305,894	323,878	17,984
Accrual to Adjust to Actual Pay	-	-	-	13,933	13,933
Temporary/Part Time	30,972	57,476	62,856	64,745	1,889
Overtime	8,622	8,240	9,323	9,323	-
Health Insurance	70,725	65,743	62,861	74,214	11,353
FICA	25,649	32,292	33,993	36,536	2,543
Public Employees Pension	46,377	53,886	57,183	61,934	4,750
Workers Compensation	11,403	11,726	11,909	12,131	222
Longevity Pay	1,455	3,460	3,720	4,620	900
Life Insurance	276	302	276	318	42
Accrued Leave Payout	-	2,730	-	-	-
Subtotal	**503,157**	**595,299**	**620,211**	**687,437**	**67,226**
CONTRACTUAL SERVICES					
Professional Development	$ 6,084	$ 6,128	$ 7,000	$ 7,000	$ -
Dues and Subscriptions	1,632	278	740	740	-
Professional Services	7,113	9,578	77,000	87,000	10,000
Printing	-	635	-	500	500
Advertising	320	225	250	250	-
Events and Activities	-	20	-	-	-
Non Insured/Deductible Loss	4,612	-	-	-	-
Vandalism Expense	-	563	-	-	-
Gas and Electric Utilities	8,509	9,816	9,500	9,000	(500)
Rental	-	600	1,000	1,000	-
Maintenance (Labor Services)	2,555	7,565	21,600	21,600	-
Computer Software/Maintenance	-	-	-	6,700	6,700
Copier Expenses	2,929	2,190	400	600	200
Subtotal	**33,756**	**37,596**	**117,490**	**134,390**	**16,900**
PARTS AND SUPPLIES					
Office Supplies	$ 507	$ 1,736	$ 1,500	$ 1,500	$ -
Food and Medical Supplies	65	-	500	500	-
Maintenance Supplies	58,146	55,217	41,040	41,040	-
Arboretum Supplies	1,872	-	2,500	2,500	-
Clothing Supplies	4,704	7,836	4,860	5,500	640
Memorials and Trophy Supplies	81	458	350	350	-
Small Equipment (> $7,500)	1,100	4,167	5,000	5,000	-
Subtotal	**66,475**	**69,413**	**55,750**	**56,390**	**640**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 58,622	$ 61,760	$ 62,000	$ 64,000	$ 2,000
Subtotal	**58,622**	**61,760**	**62,000**	**64,000**	**2,000**
TOTAL	**$ 662,009**	**$ 764,068**	**$ 855,451**	**$ 942,217**	**$ 86,766**

PROGRAMS & FACILITIES

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 462,384	$ 479,967	$ 499,647	$ 582,735	17%
Contractual Services	15,133	8,948	20,550	27,670	35%
Parts and Supplies	9,213	17,034	9,550	9,350	-2%
Intra City	-	5	-	-	0%
Total Expenditures	**$ 486,729**	**$ 505,954**	**$ 529,747**	**$ 619,755**	

Significant Changes from 2024 to 2025

- The Programs & Facilities Division budget increased by $90,009 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include:
    - An additional Events Technician position with an annual salary of $40,000, plus $35,986 in benefits, of which 50% shall be paid from the Recreations Program Fund. The total salary and benefits expense to the General Fund is $37,993. This position will oversee the maintenance and custodial services of the Pioneer Park Center and Youth Activity and Community Center.
- A $4,000 decrease to the professional development budget. This is the result of Fiscal Year 2024 one-time approved funding to send staff to a Vermont Systems training.
- An increase of $10,500 to the professional services budget. Of this increase, $10,000 is an approved one-time expense to host the Wyoming Recreation & Parks Association (WAPA) conference to be held in Cheyenne during Fiscal Year 2025. The additional increase of $500 is a transfer from the advertising budget to pay for professional design services of brochures.
- An additional $500 was transferred from advertising to the professional services budget.
- The computer software/maintenance line item increased $920 to renew Adobe Acrobat Pro.
- Copier expenses increased $200 to cover inflationary costs to the copier contract. This increase is covered by a transfer from the office supplies line item.

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 67,810	$ 70,779	$ 72,195	$ 82,923	$ 10,728
Regular Employees	229,869	243,870	252,726	281,301	28,575
Accrual to Adjust to Actual Pay	-	-	-	10,635	10,635
Overtime	2,537	2,320	5,000	5,000	-
Health Insurance	84,600	80,991	82,771	108,023	25,252
FICA	22,236	23,591	24,712	27,275	2,563
Public Employees Pension	43,754	46,601	48,884	54,516	5,632
Workers Compensation	9,876	8,360	8,657	9,079	422
Longevity Pay	1,380	3,150	4,440	3,660	(780)
Life Insurance	321	304	262	325	63
Subtotal	**462,384**	**479,967**	**499,647**	**582,735**	**83,089**
CONTRACTUAL SERVICES					
Professional Development	$ 763	$ 1,243	$ 6,000	$ 2,000	$ (4,000)
Dues and Subscriptions	222	222	250	250	-
Professional Services	2,368	1,272	3,200	13,700	10,500
Printing	200	78	-	500	500
Advertising	1,195	424	1,000	-	(1,000)
Telecommunications	798	441	1,000	1,000	-
Maintenance (Labor Services)	5,838	1,316	7,000	7,000	-
Computer Software/Maintenance	816	720	800	1,720	920
Copier Expenses	2,933	3,231	1,300	1,500	200
Subtotal	**15,133**	**8,948**	**20,550**	**27,670**	**7,120**
PARTS AND SUPPLIES					
Office Supplies	$ 3,022	$ 3,906	$ 3,500	$ 3,300	$ (200)
Maintenance Supplies	4,221	10,214	6,050	6,050	-
Clothing Supplies	-	361	-	-	-
Small Equipment (> $7,500)	1,970	2,553	-	-	-
Subtotal	**9,213**	**17,034**	**9,550**	**9,350**	**(200)**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ -	$ 5	$ -	$ -	$ -
Subtotal	**-**	**5**	**-**	**-**	**-**
TOTAL	**$ 486,729**	**$ 505,954**	**$ 529,747**	**$ 619,755**	**$ 90,009**

AQUATICS

Division Overview

- Oversees the operation of the Cheyenne Aquatic Center, Johnson Pool, the Splash Pad 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 793,235	$ 996,864	$ 1,104,047	$ 1,151,039	4%
Contractual Services	232,883	241,240	246,603	219,440	-11%
Parts and Supplies	51,768	63,970	49,700	45,600	-8%
Intra City	1,377	1,014	1,400	1,100	-21%
Total Expenditures	**$ 1,079,263**	**$ 1,303,088**	**$ 1,401,750**	**$ 1,417,179**	

Significant Changes from 2024 to 2025

- The Aquatics Division overall Fiscal Year 2025 budget increased $15,430 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include the following:
  - An annual salary of $50,000, plus an estimated $48,859 in benefits, for a new Aquatics Technician position. This position will not only act as a maintenance worker, but also a certified lifeguard and will result in the reduction of two-part time positions.
  - A decrease of $55,000, plus $5,605 in benefits, to the temporary/part-time budget as a result of hiring a full-time Maintenance Technician.
- The following budget line items decreased to more accurately reflect actual expenses based on historical data:
  - Dues and subscriptions - $130; licenses and fees - $330; gas and electric utilities - $9,700; rental - $240; maintenance (labor services) - $15,263; computer software/maintenance - $1,500; maintenance supplies - $3,600; recreation supplies - $500; and fleet fuel, labor, and parts - $300.

AQUATICS

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 59,142	$ 67,112	$ 72,195	$ 79,643	$ 7,448
Regular Employees	91,583	110,206	101,566	149,710	48,144
Accrual to Adjust to Actual Pay	-	-	-	26,399	26,399
Temporary/Part Time	11,430	12,601	-	-	-
Temporary/Part Time Lifeguard	432,045	571,358	690,000	635,000	(55,000)
Temporary/Part Time Instructor	44,598	51,609	50,000	50,000	-
Overtime	5,722	6,948	2,200	2,200	-
Health Insurance	54,621	67,431	67,219	80,854	13,635
FICA	48,853	62,171	69,486	69,293	(192)
Public Employees Pension	22,250	24,528	25,875	33,967	8,092
Workers Compensation	22,341	21,907	24,343	23,007	(1,336)
Longevity Pay	510	850	1,020	780	(240)
Life Insurance	140	144	144	186	42
Subtotal	**793,235**	**996,864**	**1,104,047**	**1,151,039**	**46,993**
CONTRACTUAL SERVICES					
Professional Development	$ 720	$ 110	$ -	$ -	$ -
Dues and Subscriptions	-	69	230	100	(130)
Professional Services	15,059	7,011	9,000	9,000	-
Licenses and Fees	1,600	231	460	130	(330)
Printing	379	340	150	150	-
Advertising	1,794	582	500	500	-
Vandalism Expense	-	68	-	-	-
Gas and Electric Utilities	165,664	193,872	199,700	190,000	(9,700)
Rental	1,170	1,690	1,800	1,560	(240)
Maintenance (Labor Services)	39,585	32,349	29,763	14,500	(15,263)
Computer Software/Maintenance	6,912	4,918	5,000	3,500	(1,500)
Subtotal	**232,883**	**241,240**	**246,603**	**219,440**	**(27,163)**
PARTS AND SUPPLIES					
Office Supplies	$ 2,207	$ 3,861	$ 1,000	$ 1,000	$ -
Food and Medical Supplies	47	236	100	100	-
Maintenance Supplies	48,753	54,215	46,100	42,500	(3,600)
Recreation Supplies	-	1,120	2,000	1,500	(500)
Clothing Supplies	762	1,300	500	500	-
Memorials and Trophy Supplies		184	-	-	-
Small Equipment (> $7,500)	-	3,054	-	-	-
Subtotal	**51,768**	**63,970**	**49,700**	**45,600**	**(4,100)**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 1,377	$ 1,014	$ 1,400	$ 1,100	$ (300)
Subtotal	**1,377**	**1,014**	**1,400**	**1,100**	**(300)**
TOTAL	**$ 1,079,263**	**$ 1,303,088**	**$ 1,401,750**	**$ 1,417,179**	**$ 15,430**

RECREATION

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 268,757	$ 295,625	$ 314,551	$ 338,450	8%
Contractual Services	23,794	11,603	23,200	23,700	2%
Parts and Supplies	2,458	1,396	3,500	3,500	0%
Intra City	4,032	2,755	4,000	3,000	-25%
Miscellaneous	1,721	1,000	1,500	1,500	0%
Total Expenditures	**$ 300,762**	**$ 312,379**	**$ 346,751**	**$ 370,150**	

Significant Changes from 2024 to 2025

- The overall Recreation Division budget increased $23,398 from Fiscal Year 2024 to Fiscal Year 2025.
- A $500 decrease was applied to the events and activities budget to more accurately reflect expenses based on Fiscal Year 2024 actuals.
- The computer software/maintenance budget increased $1,000 to cover higher Adobe software subscription expenses.
- Fleet fuel, labor, and parts line item decreased $1,000 to reflect actual expenses based on historical data.

RECREATION

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 68,560	$ 74,077	$ 72,925	$ 77,547	$ 4,622
Regular Employees	109,149	124,531	133,178	142,724	9,546
Accrual to Adjust to Actual Pay	-	-	-	6,863	6,863
Temporary/Part Time	-	6,497	-	-	-
Temporary/Part Time Pioneer Park Sup.	75	-	3,000	3,000	-
Temporary/Part Time Rec. Activities	13,768	8,209	12,000	12,000	-
Overtime	-	640	3,000	3,000	-
Health Insurance	30,548	32,198	35,145	36,031	886
FICA	14,277	16,073	16,872	17,896	1,024
Public Employees Pension	25,716	27,505	30,799	32,722	1,924
Workers Compensation	6,521	5,746	5,911	5,962	51
Longevity	-	-	1,560	549	(1,011)
Life Insurance	144	150	162	156	(6)
Subtotal	**268,757**	**295,625**	**314,551**	**338,450**	**23,898**
CONTRACTUAL SERVICES					
Professional Development	$ 712	$ 273	$ 2,000	$ 2,000	$ -
Dues and Subscriptions	766	346	700	700	-
Professional Services	7,371	4,376	15,000	15,000	-
Licenses and Fees	-	-	300	300	-
Printing	4,239	1,345	-	-	-
Non Insured/Deductible Loss	5,000	-	-	-	-
Events and Activities	56	103	1,000	500	(500)
Telecommunications	506	741	500	500	-
Computer Software/Maintenance	1,453	1,139	-	1,000	1,000
Copier Expenses	3,691	3,280	3,700	3,700	-
Subtotal	**23,794**	**11,603**	**23,200**	**23,700**	**500**
PARTS AND SUPPLIES					
Office Supplies	$ 1,788	$ 1,242	$ 2,500	$ 2,500	$ -
Recreation Supplies	315	-	500	500	-
Small Equipment (> $7,500)	355	154	500	500	-
Subtotal	**2,458**	**1,396**	**3,500**	**3,500**	**-**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 4,032	$ 2,755	$ 4,000	$ 3,000	$ (1,000)
Subtotal	**4,032**	**2,755**	**4,000**	**3,000**	**(1,000)**
MISCELLANEOUS					
Easter Egg Hunt	$ 1,721	$ 1,000	$ 1,500	$ 1,500	$ -
Subtotal	**1,721**	**1,000**	**1,500**	**1,500**	**-**
TOTAL	**$ 300,762**	**$ 312,379**	**$ 346,751**	**$ 370,150**	**$ 23,398**

RECREATION BUILDINGS

Division Overview

- Accounts for all costs of recreation buildings.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Contractual Services	$ 123,257	$ 119,446	$ 142,480	$ 143,080	0%
Parts and Supplies	1,475	4,600	4,000	4,000	0%
Total Expenditures	**$ 124,731**	**$ 124,047**	**$ 146,480**	**$ 147,080**	

Significant Changes from 2024 to 2025

- The Recreation Buildings Division budget slightly increased by $600 from Fiscal Year 2024 to Fiscal Year 2025.
- A $600 increase was applied to the gas and electric utilities line item to reflect actual costs based on historical data.

RECREATION BUILDINGS

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTUAL SERVICES					
Cable TV	$ 586	$ -	$ -	$ -	$ -
Gas and Electric Utilities	63,195	69,260	69,400	70,000	600
Rental	210	-	-	-	-
Maintenance (Labor Services)	59,266	50,186	73,080	73,080	-
Subtotal	**123,257**	**119,446**	**142,480**	**143,080**	**600**
PARTS AND SUPPLIES					
Maintenance Supplies	$ 1,475	$ 4,600	$ 4,000	$ 4,000	$ -
Subtotal	**1,475**	**4,600**	**4,000**	**4,000**	**-**
TOTAL	**$ 124,731**	**$ 124,047**	**$ 146,480**	**$ 147,080**	**$ 600**

GOLF

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 668,541	$ 698,348	$ 726,327	$ 801,335	10%
Contractual Services	51,358	60,747	57,485	58,055	1%
Parts and Supplies	146,439	159,110	200,204	206,207	3%
Intra City	30,210	35,169	35,000	37,000	6%
Total Expenditures	**$ 896,547**	**$ 953,374**	**$ 1,019,016**	**$ 1,102,597**	

Significant Changes from 2024 to 2025

- The Golf Division Fiscal Year 2025 budget increased by $83,581 from Fiscal Year 2024.
- Fiscal Year 2025 proposed payroll changes include the following:
  - The temporary/part-time budget increased $3,660, plus an additional $373 in benefits, as a result of Fiscal Year 2024 cost of living adjustments.
  - The overtime budget increased slightly by $210, plus an additional $52 in benefits, as a result of Fiscal Year 2024 cost of living adjustments.
- The following line items increased by 3% based on the Consumer Price Index inflationary projections:
  - Dues and subscriptions - $33; professional services - $390; licenses and fees - $12; property taxes - $120; advertising - $15; telecommunications - $720; maintenance (labor supplies) - $80; office supplies - $32; irrigation supplies - $103; food and medical supplies - $16; maintenance supplies - $2,529; fuel (non-fleet) - $121; clothing supplies - $92; non-inventory tires - $360; and non-inventory parts - $2,750.
- Gas and electric utilities expenses decreased $800 to more accurately reflect actual costs.
- The fleet fuel, labor, and parts budget increased $2,000 to reflect actual costs based on historical data.

GOLF

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 70,577	$ 73,580	$ 75,023	$ 105,281	$ 30,258
Regular Employees	296,450	313,610	321,010	333,496	12,486
Accrual to Adjust to Actual Pay	-	-	-	16,465	16,465
Temporary/Part Time	96,665	105,393	122,000	125,660	3,660
Overtime	5,896	5,559	7,000	7,210	210
Health Insurance	88,885	80,975	81,645	83,234	1,589
FICA	35,093	37,717	39,468	43,000	3,533
Public Employees Pension	54,764	57,889	59,616	65,896	6,280
Workers Compensation	16,332	13,415	13,827	14,355	528
Longevity Pay	1,880	4,250	4,740	4,740	-
Tool Allowance	1,680	1,680	1,680	1,680	-
Life Insurance	318	315	318	318	-
Accrued Leave Payout	-	3,964	-	-	-
Subtotal	**668,541**	**698,348**	**726,327**	**801,335**	**75,008**
CONTRACTUAL SERVICES					
Dues and Subscriptions	$ 765	$ 795	$ 1,100	$ 1,133	$ 33
Professional Services	12,493	10,915	13,000	13,390	390
Licenses and Fees	88	120	400	412	12
Property Tax	3,790	4,162	4,000	4,120	120
Advertising	150	273	500	515	15
Non Insured/Deductible Loss	1,350	-	-	-	-
Vandalism Expense	-	965	-	-	-
Telecommunications	-	100	-	720	720
Gas and Electric Utilities	32,509	38,295	35,800	35,000	(800)
Rental	-	1,950	-	-	-
Maintenance (Labor Services)	213	3,173	2,685	2,765	80
Subtotal	**51,358**	**60,747**	**57,485**	**58,055**	**570**
PARTS AND SUPPLIES					
Office Supplies	$ 485	$ 694	$ 1,074	$ 1,106	$ 32
Irrigation Supplies	4,129	6,228	3,450	3,553	103
Food and Medical Supplies	113	477	530	546	16
Maintenance Supplies	61,906	58,923	84,300	86,829	2,529
Fuel (Non Fleet)	5,043	2,686	4,025	4,146	121
Clothing Supplies	1,470	2,520	3,075	3,167	92
Small Equipment (> $7,500)	347	-	-	-	-
Non-Inventory Tires	7,295	11,737	12,000	12,360	360
Non-Inventory Parts	65,653	75,845	91,750	94,500	2,750
Subtotal	**146,439**	**159,110**	**200,204**	**206,207**	**6,003**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 30,210	$ 35,169	$ 35,000	$ 37,000	$ 2,000
Subtotal	**30,210**	**35,169**	**35,000**	**37,000**	**2,000**
TOTAL	**$ 896,547**	**$ 953,374**	**$ 1,019,016**	**$ 1,102,597**	**$ 83,581**

PARKS

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 1,254,491	$ 1,478,742	$ 1,666,261	$ 1,784,016	7%
Contractual Services	268,341	306,447	268,950	268,550	0%
Parts and Supplies	106,580	124,002	159,530	160,630	1%
Capital	-	359	-	-	0%
Intra City	203,094	253,126	260,000	262,000	1%
Total Expenditures	**$ 1,832,507**	**$ 2,162,676**	**$ 2,354,741**	**$ 2,475,196**	

Significant Changes from 2024 to 2025

- The overall Parks Division budget increased $120,455 from Fiscal Year 2024 to Fiscal Year 2025.
- Gas and electric utilities expenses decreased $8,900 to accurately reflect actual costs based on historical data.
- Computer software/maintenance expenses increased $8,500 to pay for ParkZap playground inspection software and Turf Tank Robotic Painter software. Nothing was allocated in Fiscal Year 2024 and should have been.
- The clothing supplies budget increased $1,100 to cover inflationary costs for staff work clothing purchases.
- A $2,000 increase was applied to the fleet fuel, labor, and parts budget to more accurately reflect actual expenses.

PARKS

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 73,818	$ 71,644	$ 76,504	$ 80,703	$ 4,199
Regular Employees	632,676	722,213	790,436	870,036	79,600
Accrual to Adjust to Actual Pay	-	-	-	34,117	34,117
Temporary/Part Time	104,461	148,745	197,000	197,000	-
Overtime	29,838	43,022	36,800	36,800	-
Health Insurance	213,199	262,907	312,924	292,836	(20,088)
FICA	61,154	74,029	82,068	88,173	6,106
Public Employees Pension	106,916	122,922	134,521	146,930	12,409
Workers Compensation	28,199	26,888	28,751	29,307	556
Longevity Pay	3,421	5,585	6,420	7,200	780
Specialty Pay	54	-	-	-	-
Life Insurance	754	787	838	914	76
Subtotal	**1,254,491**	**1,478,742**	**1,666,261**	**1,784,016**	**117,755**
CONTRACTUAL SERVICES					
Professional Development	$ 1,681	$ -	$ 2,000	$ 2,000	$ -
Professional Services	2,402	2,355	3,500	3,500	-
Credit Card Charges	3	-	-	-	-
Advertising	746	216	-	-	-
Non Insured/Deductible Loss	-	5,000	-	-	-
Vandalism Expense	16,606	35,788	-	-	-
Telecommunications	33	516	50	50	-
Gas and Electric Utilities	170,260	191,546	188,900	180,000	(8,900)
Rental	20,031	13,785	10,000	10,000	-
Maintenance (Labor Services)	56,577	56,577	64,500	64,500	-
Computer Software/Maintenance	3	663	-	8,500	8,500
Subtotal	**268,341**	**306,447**	**268,950**	**268,550**	**(400)**
PARTS AND SUPPLIES					
Office Supplies	$ 907	$ 968	$ 500	$ 500	$ -
Irrigation Supplies	28,574	34,443	45,000	45,000	-
Food and Medical Supplies	83	229	-	-	-
Maintenance Supplies	71,775	69,035	102,480	102,480	-
Clothing Supplies	5,241	8,744	11,550	12,650	1,100
Small Equipment (> $7,500)	-	10,583	-	-	-
Subtotal	**106,580**	**124,002**	**159,530**	**160,630**	**1,100**
CAPITAL					
Computers (> $7,500)	$ -	$ 359	$ -	$ -	$ -
Subtotal	**-**	**359**	**-**	**-**	**-**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 203,094	$ 253,126	$ 260,000	$ 262,000	$ 2,000
Subtotal	**203,094**	**253,126**	**260,000**	**262,000**	**2,000**
TOTAL	**$ 1,832,507**	**$ 2,162,676**	**$ 2,354,741**	**$ 2,475,196**	**$ 120,455**

CEMETERY

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 315,400	$ 387,460	$ 422,518	472,530	12%
Contractual Services	12,443	17,041	16,700	12,400	-26%
Parts and Supplies	17,482	(1,984)	22,750	28,350	25%
Capital	-	7,199	-	-	0%
Intra City	21,065	20,204	22,000	21,000	-5%
Total Expenditures	**$ 366,390**	**$ 429,919**	**$ 483,968**	**$ 534,280**	

Significant Changes from 2024 to 2025

- The Cemetery Division budget increased by $50,312 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll changes include an increase of $1,000, plus an additional $248 in benefits, to the overtime budget as a result of the Fiscal Year 2024 cost of living adjustments.
- The following budget line items increased as a result of failing to allocate funds for expenses in Fiscal Year 2024.
    - Professional development - $1,300; professional services - $1,000; licenses and fees - $300; rental - $800; office supplies - $200; irrigation supplies - $4,000; fuel (non-fleet) - $300; .
- The food and medical supplies budget slightly increased by $100 as a result of inflation.
- Maintenance supplies expenses increased $1,000 also as a result of inflationary increases.
- The gas and electric utilities line item decreased $2,200 to more accurately reflect actual expenses.
- A $5,500 decrease was made to the maintenance (labor services) budget, as professional contracted services are rarely needed.
- A $1,000 decrease was applied to the fleet fuel, labor, and parts budget to more accurately reflect actual expenses.

CEMETERY

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 63,848	$ 68,454	$ 72,195	$ 83,305	$ 11,110
Regular Employees	95,538	119,615	130,210	141,445	11,235
Accrual to Adjust to Actual Pay	-	-	-	9,181	9,181
Temporary/Part Time	41,125	64,788	87,000	87,000	-
Overtime	8,866	12,212	6,000	7,000	1,000
Health Insurance	58,513	64,204	65,700	76,785	11,085
FICA	14,843	20,262	22,014	23,781	1,767
Public Employees Pension	24,487	29,190	30,600	34,145	3,545
Workers Compensation	7,163	7,391	7,712	7,897	184
Longevity Pay	860	1,050	900	1,800	900
Life Insurance	158	178	186	192	6
Accrued Leave Payout	-	116	-	-	-
Subtotal	**315,400**	**387,460**	**422,518**	**472,530**	**50,012**
CONTRACTUAL SERVICES					
Professional Development	$ 458	$ 803	$ -	$ 1,300	$ 1,300
Professional Services	2,086	2,275	-	1,000	1,000
Licenses and Fees	-	200	-	300	300
Advertising	-	257	-	-	-
Non Insured/Deductible Loss	45	-	-	-	-
Vandalism Expense	-	2,756	-	-	-
Gas and Electric Utilities	8,492	10,037	11,200	9,000	(2,200)
Rental	-	603	-	800	800
Maintenance (Labor Services)	1,362	110	5,500	-	(5,500)
Subtotal	**12,443**	**17,041**	**16,700**	**12,400**	**(4,300)**
PARTS AND SUPPLIES					
Office Supplies	$ 1,048	$ 223	$ -	$ 200	$ 200
Irrigation Supplies	10,139	5,757	-	4,000	4,000
Food and Medical Supplies	105	38	150	250	100
Maintenance Supplies	(10,427)	(12,309)	18,000	19,000	1,000
Fuel (Non Fleet)	-	201	-	300	300
Clothing Supplies	1,936	1,492	2,000	2,000	-
Small Equipment (> $7,500)	14,681	2,431	2,600	2,600	-
Non-Inventory Parts	-	183	-	-	-
Subtotal	**17,482**	**(1,984)**	**22,750**	**28,350**	**5,600**
CAPITAL					
Equipment (> $7,500)	$ -	$ 7,199	$ -	$ -	$ -
Subtotal	**-**	**7,199**	**-**	**-**	**-**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 21,065	$ 20,204	$ 22,000	$ 21,000	$ (1,000)
Subtotal	**21,065**	**20,204**	**22,000**	**21,000**	**(1,000)**
TOTAL	**$ 366,390**	**$ 429,919**	**$ 483,968**	**$ 534,280**	**$ 50,312**

BOTANIC GARDENS

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 608,154	$ 678,867	$ 803,003	$ 829,695	3%
Contractual Services	41,014	34,788	46,000	54,000	17%
Parts and Supplies	12,568	15,548	15,450	16,400	6%
Intra City	2,230	1,815	2,000	1,900	-5%
Total Expenditures	**$ 663,966**	**$ 731,018**	**$ 866,453**	**$ 901,995**	

Significant Changes from 2024 to 2025

- The Botanic Gardens Division Fiscal Year 2025 budget increased $35,542 from Fiscal Year 2024.
- The professional development budget increased $5,000. This is a result of the majority of staff being new to the workforce, requiring a need for training to maintain their pesticide application licenses, and to develop horticultural skills.
- Computer software/maintenance expenses increased $2,500 to pay for Guide by Cell software services. Nothing was allocated for this expense in Fiscal Year 2024 and should have been.
- Copier expenses increased $500 as a result of an inflationary increase to the copier maintenance contract.
- A $950 increase was applied to the food and medical supplies budget to pay for first aid kits and AED supplies.
- A slight decrease of $100 was applied to the fleet fuel, labor, and parts line item to more accurately reflect actual costs.

BOTANIC GARDENS

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 69,516	$ 79,494	$ 73,840	$ 84,328	$ 10,488
Regular Employees	272,395	313,377	386,589	404,049	17,460
Accrual to Adjust to Actual Pay	-	-	-	15,206	15,206
Temporary/Part Time	36,283	59,200	34,550	34,550	-
Overtime	833	1,740	5,000	5,000	-
Health Insurance	137,349	121,051	161,192	159,619	(1,573)
FICA	27,012	33,860	37,681	38,506	825
Public Employees Pension	50,304	54,388	70,916	72,509	1,592
Workers Compensation	12,006	12,037	13,201	12,941	(260)
Longevity Pay	2,130	3,415	4,620	2,580	(2,040)
Life Insurance	326	305	398	408	10
Accrued Leave Payout	-	-	15,016	-	(15,016)
Subtotal	**608,154**	**678,867**	**803,003**	**829,695**	**26,692**
CONTRACTUAL SERVICES					
Professional Development	$ -	$ -	$ -	$ 5,000	$ 5,000
Professional Services	12,207	7,187	9,800	9,800	-
Postage and Freight	7	-	200	200	-
Maintenance (Labor Services)	27,275	25,381	30,000	30,000	-
Computer Software/Maintenance	-	2,219	-	2,500	2,500
Copier Expenses	1,525	-	6,000	6,500	500
Subtotal	**41,014**	**34,788**	**46,000**	**54,000**	**8,000**
PARTS AND SUPPLIES					
Office Supplies	$ 1,165	$ 2,748	$ 3,000	$ 3,000	$ -
Food and Medical Supplies	-	37	50	1,000	950
Maintenance Supplies	10,063	9,489	10,000	10,000	-
Clothing Supplies	912	1,095	1,200	1,200	-
Small Equipment (> $7,500)	428	2,179	1,200	1,200	-
Subtotal	**12,568**	**15,548**	**15,450**	**16,400**	**950**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 2,230	$ 1,815	$ 2,000	$ 1,900	$ (100)
Subtotal	**2,230**	**1,815**	**2,000**	**1,900**	**(100)**
TOTAL	**$ 663,966**	**$ 731,018**	**$ 866,453**	**$ 901,995**	**$ 35,542**

CLEAN AND SAFE

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 224,250	$ 205,458	$ 280,942	$ 308,065	10%
Contractual Services	230,483	159,186	178,600	211,700	19%
Parts and Supplies	31,805	16,439	8,500	18,500	118%
Intra City	11,291	15,848	14,000	17,000	21%
Total Expenditures	**$ 497,829**	**$ 396,932**	**$ 482,042**	**$ 555,265**	

Significant Changes from 2024 to 2025

- The overall Clean and Safe Division budget increased $73,223 from Fiscal Year 2024 to Fiscal Year 2025.
- The professional services line item significantly increased by $43,200. This is the result of hiring professional security services to patrol the Spiker parking structure.
- The telecommunications budget decreased $2,400 and the gas and electric utilities budget decreased $2,700 to more accurately reflect actual costs based on historical data.
- Rental expenses increased $5,000 to cover port-a-potty costs for large events.
- A $10,000 increase was applied to the maintenance supplies budget as a result of inflationary increases. This amount was a transfer from the Depot Maintenance line item, which decreased due to historical data.
- Fleet fuel, labor, and parts increased $3,000 to more accurately reflect actual expenses.

CLEAN AND SAFE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 140,023	$ 132,153	$ 159,845	$ 163,464	$ 3,619
Accrual to Adjust to Actual Pay	-	-	-	5,486	5,486
Temporary/Part Time	2,401	3,892	22,000	22,000	-
Overtime	8,241	8,765	5,000	5,000	-
Health Insurance	29,923	19,572	45,105	61,645	16,540
FICA	11,679	11,238	14,217	14,459	241
Public Employees Pension	20,909	21,215	24,802	25,445	643
Workers Compensation	5,255	4,014	4,981	4,801	(180)
Longevity Pay	770	-	-	780	780
Specialty Pay	4,900	4,200	4,800	4,800	-
Life Insurance	149	156	192	186	(6)
Accrued Leave Payout	-	255	-	-	-
Subtotal	**224,250**	**205,458**	**280,942**	**308,065**	**27,123**
CONTRACTUAL SERVICES					
Professional Services	$ 5,950	$ 9,977	$ 3,000	$ 46,200	$ 43,200
Vandalism Expense	-	1,224	-	-	-
Telecommunications	2,812	275	2,900	500	(2,400)
Gas and Electric Utilities	52,583	54,445	52,700	50,000	(2,700)
Rental	-	9,916	-	5,000	5,000
Maintenance (Labor Services)	65,267	46,780	55,000	55,000	-
Depot Maintenance	103,872	36,570	65,000	55,000	(10,000)
Subtotal	**230,483**	**159,186**	**178,600**	**211,700**	**33,100**
PARTS AND SUPPLIES					
Maintenance Supplies	$ 27,931	$ 10,235	$ 5,000	$ 15,000	$ 10,000
Clothing Supplies	2,105	1,143	1,000	1,000	-
Small Equipment (> $7,500)	1,770	5,061	2,500	2,500	-
Subtotal	**31,805**	**16,439**	**8,500**	**18,500**	**10,000**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 11,291	$ 15,848	$ 14,000	$ 17,000	$ 3,000
Subtotal	**11,291**	**15,848**	**14,000**	**17,000**	**3,000**
TOTAL	**$ 497,829**	**$ 396,932**	**$ 482,042**	**$ 555,265**	**$ 73,223**

ENGINEERING

Division 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.

Payroll	$ 819,866	$ 1,044,634	$ 1,323,946	$ 1,512,855	14%
Contractual Services	96,687	121,387	160,790	336,620	109%
Parts and Supplies	14,064	16,998	14,000	42,000	200%
Intra City	4,690	4,005	5,000	4,200	-16%
Total Expenditures	**$ 935,308**	**$ 1,187,024**	**$ 1,503,736**	**$ 1,895,675**	

Significant Changes from 2024 to 2025

- The Engineering Division budget increased overall by $391,940 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll budget requests include the following:
  - A new Staff Engineer position has been added with annual salary of $72,000, plus an estimated $44,323 in benefits. This position will increase productivity, provide community service, and reduce staff review time.
  - Reopen the Deputy City Engineer position with a salary increase of $10,825, plus $2,686 in benefits, to increase market competitiveness.
  - An annual salary increase has been requested in the amount of $1,495, plus an additional $371 in benefits, for the Chief GIS coordinator and Data Analyst as a result of the Fiscal Year 2024 market salary analysis.
  - A $31,200 increase, plus an additional $3,179 in benefits, has been requested to the temporary/part-time budget for the part-time Intern position.
  - An increase of $7,240, plus an additional $738 in benefits, has been made to the temporary/part-time budget in order to cover Fiscal Year 2024 cost of living increases for the part-time Surveyor and part-time Intern.

Significant Changes from 2024 to 2025 (cont'd)

- A $4,500 increase was applied to the professional development budget for required continued education credit expenses for two (2) Staff Engineers in order to maintain their professional licenses, and for required training expenses for the new Drainage Engineer.
- A one-time increase of $150,000 was added to fund contracted professional consultant services to complete the U.S. Department of Justice's required Americans with Disabilities Act (ADA) Right-of-Way Transition Plan.
- Computer software/maintenance expenses increased by $21,330 in order to pay for increased ESRI software maintenance fees, and for five (5) AutoCAD Civil 3D - 3 year software license subscriptions.
- The overall small equipment line item increased $28,000 to pay for replacement of the 15 year old Trimble Surveying Equipment used by the City Surveyor, to purchase additional equipment for conference room upgrades, and to purchase two (2) new laptop computers based on the City's computer replacement plan.
- The fleet fuel, labor, and parts line item decreased by $800 to reflect actual costs based on historical data.

ENGINEERING

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Department Director	$ 105,060	$ 121,200	$ 122,400	$ 126,282	$ 3,882
Regular Employees	428,579	539,825	696,186	815,976	119,790
Accrual to Adjust to Actual Pay	-	-	-	30,764	30,764
Temporary/Part Time	32,914	93,164	87,400	125,840	38,440
Overtime	45	7	-	-	-
Health Insurance	113,129	111,908	198,938	161,186	(37,752)
FICA	41,781	56,581	67,703	80,248	12,545
Public Employees Pension	77,764	97,234	120,616	138,714	18,098
Workers Compensation	18,243	20,242	23,718	26,747	3,029
Longevity Pay	1,980	4,050	6,420	6,540	120
Life Insurance	372	424	564	558	(6)
Subtotal	**819,866**	**1,044,634**	**1,323,946**	**1,512,855**	**188,910**
CONTRACTUAL SERVICES					
Professional Development	$ 1,514	$ 2,364	$ 5,500	$ 10,000	$ 4,500
Dues and Subscriptions	1,282	2,548	2,500	2,500	-
Professional Services	64,435	77,820	95,000	245,000	150,000
Surveying	5,405	5,101	20,000	20,000	-
Licenses and Fees	-	156	-	-	-
Printing	42	563	-	-	-
Telecommunications	2,443	2,663	2,600	2,600	-
Maintenance (Labor Services)	-	-	2,000	2,000	-
Computer Software/Maintenance	17,711	25,932	30,000	51,330	21,330
Copier Expenses	3,857	4,239	3,190	3,190	-
Subtotal	**96,687**	**121,387**	**160,790**	**336,620**	**175,830**
PARTS AND SUPPLIES					
Office Supplies	$ 2,730	$ 8,363	$ 2,000	$ 2,000	$ -
Clothing Supplies	-	38	-	-	-
Small Equipment (> $7,500)	11,334	8,597	12,000	40,000	28,000
Subtotal	**14,064**	**16,998**	**14,000**	**42,000**	**28,000**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 4,690	$ 4,005	$ 5,000	$ 4,200	$ (800)
Subtotal	**4,690**	**4,005**	**5,000**	**4,200**	**(800)**
TOTAL	**$ 935,308**	**$ 1,187,024**	**$ 1,503,736**	**$ 1,895,675**	**$ 391,940**

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FINANCE

Division Overview

- Responsible for all accounting functions, financial reporting, coordination of external audit, payment processing, revenue collection, cash management, and investment of City funds.
- Ensures compliance with all grant requirements; processes specific 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 765,872	$ 857,907	$ 1,020,598	$ 1,040,106	2%
Contractual Services	11,045	15,217	28,542	30,622	7%
Parts and Supplies	5,156	7,349	5,000	5,000	0%
Total Expenditures	**$ 782,073**	**$ 880,473**	**$ 1,054,140**	**$ 1,075,728**	

Significant Changes from 2024 to 2025

- The Finance Division Fiscal Year 2025 budget increased $21,587 from Fiscal Year 2024.
- The printing budget increased $800 as a result of inflationary costs for check stock, envelopes, and logo letterhead.
- Computer software/maintenance expenses are $870 higher as a result of an increase to the ContractSafe software subscription.
- An increase of $410 was applied to the copier expenses line item due to an increase in copier supplies and maintenance services.

FINANCE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Department Director	$ 108,576	$ 121,200	$ 122,400	$ 126,072	$ 3,672
Deputy Director	89,111	91,578	92,484	97,643	5,159
Regular Employees	338,721	395,855	474,653	462,007	(12,646)
Accrual to Adjust to Actual Pay	-	-	-	19,923	19,923
Temporary/Part Time	-	-	3,000	3,000	-
Overtime	-	-	3,000	3,000	-
Health Insurance	90,998	95,800	148,357	152,285	3,928
FICA	39,997	45,529	51,795	51,826	31
Public Employees Pension	78,568	89,302	101,898	101,454	(444)
Workers Compensation	17,647	16,068	18,145	17,261	(884)
Longevity Pay	990	2,190	4,440	5,220	780
Mileage Allowance	885	-	-	-	-
Life Insurance	378	385	426	414	(12)
Subtotal	**765,872**	**857,907**	**1,020,598**	**1,040,106**	**19,507**
CONTRACTUAL SERVICES					
Professional Development	$ 3,709	$ 2,242	$ 10,000	$ 10,000	$ -
Dues and Subscriptions	518	931	1,122	1,122	-
Professional Services	271	480	5,000	5,000	-
Printing	625	1,527	700	1,500	800
Advertising	449	167	400	400	-
Maintenance (Labor Services)	-	-	1,600	1,600	-
Computer Software/Maintenance	3,516	7,222	9,130	10,000	870
Copier Expenses	1,958	2,648	590	1,000	410
Subtotal	**11,045**	**15,217**	**28,542**	**30,622**	**2,080**
PARTS AND SUPPLIES					
Office Supplies	$ 2,329	$ 4,577	$ 5,000	$ 5,000	$ -
Maintenance Supplies	-	11	-	-	-
Clothing Supplies	-	29	-	-	-
Small Equipment (> $7,500)	2,827	2,732	-	-	-
Subtotal	**5,156**	**7,349**	**5,000**	**5,000**	**-**
TOTAL	**$ 782,073**	**$ 880,473**	**$ 1,054,140**	**$ 1,075,728**	**$ 21,587**

PLANNING AND DEVELOPMENT

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 739,588	$ 676,078	$ 963,319	$ 962,940	0%
Contractual Services	33,964	43,137	51,570	67,070	30%
Parts and Supplies	665	2,866	26,900	2,500	-91%
Intra City	627	1,088	1,000	1,200	20%
Miscellaneous	3,300	6,351	20,000	20,000	0%
Total Expenditures	**$ 778,144**	**$ 729,520**	**$ 1,062,789**	**$ 1,053,710**	

Significant Changes from 2024 to 2025

- The overall Planning and Development Division budget decreased by $9,078 from Fiscal Year 2024 to Fiscal Year 2025.
- Professional development expenses increased overall by $10,000 to account for training of additional staff hired during Fiscal Year 2024, required certification maintenance, and an increased cost for staff and board member travel expenses to attend conferences for training and obtaining professional certifications.
- The local meeting line item increased $500 to pay for community engagement activities associated with Unified Development Code text amendments.
- A one-time approved increase of $5,000 was applied to the professional services budget in order to complete fabrication and installation of the Capitol North Historic District signage, as requested by the Historic Preservation Board in their strategic plan.
- Office supplies decreased $2,000 to reflect actual historical expenses.
- Memorials and trophy supplies costs increased by $300 for purchasing the Le Clerqe Jones award, Dubois award, and board and commission member recognition of service plaques.
- An increase of $200 was applied to the fleet fuel, labor, and parts budget to more accurately reflect actual expenses.

PLANNING AND DEVELOPMENT

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Department Director	$ 106,560	$ 121,200	$ 122,400	$ 126,072	$ 3,672
Regular Employees	414,057	353,940	529,748	540,737	10,989
Accrual to Adjust to Actual Pay	-	-	-	19,206	19,206
Temporary/Part Time	-	1,155	-	-	-
Health Insurance	88,872	78,839	148,865	109,188	(39,676)
FICA	38,715	35,656	47,944	49,746	1,802
Public Employees Pension	73,484	69,588	95,572	97,933	2,361
Workers Compensation	17,170	12,645	16,796	16,593	(203)
Longevity Pay	390	780	1,560	3,049	1,489
Life Insurance	339	296	434	416	(18)
Accrued Leave Payout	-	1,978	-	-	-
Subtotal	**739,588**	**676,078**	**963,319**	**962,940**	**(378)**
CONTRACTUAL SERVICES					
Professional Development	$ 4,918	$ 4,858	$ 5,000	$ 15,000	$ 10,000
Local Meeting Expense	90	30	500	1,000	500
Dues and Subscriptions	2,350	1,232	3,000	3,000	-
Professional Services	151	9,198	10,000	15,000	5,000
Licenses and Fees	1,377	655	2,800	2,800	-
Attorney Fees	6,526	6,807	7,200	7,200	-
Printing	271	111	-	-	-
Advertising	3,310	3,586	5,000	5,000	-
Grant Match	984	-	2,000	2,000	-
Telecommunications	546	590	600	600	-
Computer Software/Maintenance	11,381	13,980	13,250	13,250	-
Copier Expenses	2,060	2,090	2,220	2,220	-
Subtotal	**33,964**	**43,137**	**51,570**	**67,070**	**15,500**
PARTS AND SUPPLIES					
Office Supplies	$ 1,973	$ 985	$ 3,000	$ 1,000	$ (2,000)
Maintenance Supplies	-	41	-	-	-
Memorials and Trophy Supplies	-	1,186	1,200	1,500	300
Small Equipment (> $7,500)	(1,308)	654	22,700	-	(22,700)
Subtotal	**665**	**2,866**	**26,900**	**2,500**	**(24,400)**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 627	$ 1,088	$ 1,000	$ 1,200	$ 200
Subtotal	**627**	**1,088**	**1,000**	**1,200**	**200**
MISCELLANEOUS					
Core Fee Waiver Reimbursement	$ 3,300	$ 6,351	$ 20,000	$ 20,000	$ -
Subtotal	**3,300**	**6,351**	**20,000**	**20,000**	**-**
TOTAL	**$ 778,144**	**$ 729,520**	**$ 1,062,789**	**$ 1,053,710**	**$ (9,078)**

DOWNTOWN DEVELOPMENT AUTHORITY

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ -	$ 26,347	$ 208,292	$ 209,929	1%
Total Expenditures	**$ -**	**$ 26,347**	**$ 208,292**	**$ 209,929**	

Significant Changes from 2024 to 2025

- The Downtown Development Authority Division budget slightly increased by $1,638 from Fiscal Year 2024 to Fiscal Year 2025.
- Fiscal Year 2025 proposed payroll requests include:
  - $18,720, plus $1,908 in benefits, to the temporary/part-time budget to hire a part-time Social Media Account Manager.

DOWNTOWN DEVELOPMENT AUTHORITY

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ -	$ 19,842	$ 90,000	$ 70,138	$ (19,862)
Regular Employees	-	-	45,000	49,440	4,440
Accrual to Adjust to Actual Pay	-	-	-	3,983	3,983
Temporary/Part-Time	-	-	-	18,720	18,720
Health Insurance	-	1,573	39,513	36,531	(2,982)
FICA	-	1,499	10,328	10,161	(166)
Public Employees Pension	-	2,901	19,737	17,482	(2,255)
Workers Compensation	-	525	3,618	3,389	(229)
Life Insurance	-	8	96	84	(12)
Subtotal	**-**	**26,347**	**208,292**	**209,929**	**1,638**
TOTAL	**$ -**	**$ 26,347**	**$ 208,292**	**$ 209,929**	**$ 1,638**

MISCELLANEOUS

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ (8,845)	$ 2,070	$ 50,000	$ 50,000	0%
Contractual Services	3,563,810	3,539,749	4,058,602	4,175,879	3%
Capital	-	310,976	-	-	0%
Miscellaneous	310,750	589,495	1,143,328	755,000	-34%
Total Expenditures	**$ 3,865,715**	**$ 4,442,290**	**$ 5,251,930**	**$ 4,980,879**	

Significant Changes from 2024 to 2025

- The Miscellaneous Division Fiscal Year 2025 budget decreased by $271,051 from Fiscal Year 2024 to Fiscal Year 2025.
- Dues and subscriptions increased $1,305 as a result higher membership dues for the Wyoming Association of Municipalities (WAM).
- Professional services increased $23,500 due to increased costs of the City's annual audit, property tax county administration fees, and for the Federated Hermes investment advisory fees which were not budgeted last fiscal year.
- Postage and freight expenses increased $3,000 due to three United States Post Office rate increases over the past fiscal year.
- Telecommunications expenses decreased $15,000 due to a change in telecommunications service plans.
- The gas and electric utilities budget decreased $100,000 to more accurately account for expenses based on historical data.
- Payroll software expenses increased $3,000 as the result of an increase to the Paycom software contract.
- Election expenses increased $50,000 to pay for costs associated with the general election to be held in Fiscal Year 2025.

Significant Changes from 2024 to 2025 (cont'd)

- The loan, bond, lease principal line item increased $50,000 in accordance with the amortization schedule. The interest expenses on debt budget decreased $2,928 as well.
- The insurance and bonding budget increased $154,400 as the result of an estimated 20% increase for property and liability insurance expenses.
- The transfer to the Civic Center budget decreased $235,000 as the result of one-time Fiscal Year 2024 approved funds to pay for a lighting upgrade at the Civic Center.
- A decrease of $170,000 was made to the Transfer to Ice & Events Center line item due to approved Fiscal Year 2024 one-time funds for the purchase of a new evaporative condenser.
- A $10,500 increase was applied to the Transfer to Other Funds budget to account for rising costs of hiring Friday's on the Plaza performers, and the associated travel and backline expenses.
- A reduction of $43,828 to the Transfer to Reserves budget as there are no extra funds available to transfer for Fiscal Year 2025.

MISCELLANEOUS

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Unemployment Compensation	$ (8,845)	$ 2,070	$ 50,000	$ 50,000	$ -
Subtotal	**(8,845)**	**2,070**	**50,000**	**50,000**	**-**
CONTRACTUAL SERVICES					
Dues and Subscriptions	$ 52,036	$ 53,929	$ 53,550	$ 54,855	$ 1,305
Professional Services	138,714	211,355	193,500	217,000	23,500
Attorney Fees	59,095	7,885	75,000	75,000	-
Postage and Freight	19,244	31,556	29,000	32,000	3,000
Telecommunications	234,453	134,020	165,000	150,000	(15,000)
Gas and Electric Utilities	1,216,870	1,208,325	1,500,000	1,400,000	(100,000)
Payroll Software	185,838	187,087	184,000	187,000	3,000
Uncollectible Accounts	104,394	38,916	-	-	-
Loan, Bond, Lease Principal	560,000	600,000	610,000	660,000	50,000
Interest Expense on Debt	39,650	37,765	36,052	33,124	(2,928)
Insurance and Bonding	953,516	1,028,909	1,212,500	1,366,900	154,400
Subtotal	**3,563,810**	**3,539,749**	**4,058,602**	**4,175,879**	**117,277**
CAPITAL					
Capital Outlay - Software	$ -	$ 310,976	$ -	$ -	$ -
Subtotal	**-**	**310,976**	**-**	**-**	**-**
MISCELLANEOUS					
Election Expense	$ 49,340	$ 7,063	$ -	$ 50,000	$ 50,000
General Discretionary	16,910	23,321	50,000	50,000	-
Transfer to Civic Center	120,000	434,611	355,000	120,000	(235,000)
Transfer to Ice & Events Ctr	80,000	80,000	250,000	80,000	(170,000)
Transfer to Other Funds	44,500	44,500	44,500	55,000	10,500
Transfer to Transit	-	-	400,000	400,000	-
Carryover to Reserves	-	-	43,828	-	(43,828)
Subtotal	**310,750**	**589,495**	**1,143,328**	**755,000**	**(388,328)**
TOTAL	**$ 3,865,715**	**$ 4,442,290**	**$ 5,251,930**	**$4,980,879**	**$ (271,051)**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ (8,845)	$ 2,070	$ 50,000	$ 50,000	0%
Contractual Services	3,563,810	3,539,749	4,058,602	4,175,879	3%
Capital	-	310,976	-	-	0%
Miscellaneous	310,750	589,495	1,143,328	755,000	-34%
Total Expenditures	**$ 3,865,715**	**$ 4,442,290**	**$ 5,251,930**	**$ 4,980,879**	

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SPECIAL PROJECTS

Division Overview

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

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Capital	$ 332,298	$ 100	$ 458,280	$ 1,657,344	262%
Total Expenditures	**$ 332,298**	**$ 100**	**$ 458,280**	**$ 1,657,344**	

Significant Changes from 2024 to 2025

- The overall Special Projects Division budget increased $1,199,064 from Fiscal Year 2024 to Fiscal Year 2025.
- Building improvements increased overall by $322,000 to pay for a roof replacement on the Cheyenne Fire Rescue headquarters building. One-time funds will be used for this expense. Building improvements decreased $128,000 due to one-time funds approved for a exhaust ventilation system for Fire Stations 1, 2 and 6 last fiscal year.
- The overall parks and recreation projects budget increased $1,030,064 using one-time funds for the following expenses:
    - Replacement of lights and poles on the two (2) fields at the Dutcher complex - $620,000
    - Replacement of the old boiler at the Cheyenne Aquatics Center (CAC) - $300,000
    - Replacement of hardwood floors at the Kiwanis Community House - $125,000
    - Replacement of synthetic turf at Pioneer Park (partially funded) - $112,344
- The equipment line item decreased by $203,000. This was the result of approved one-time funds last fiscal year in the amount of $203,00 for the purchase of copier machines.
- The equipment line item also increased $50,000 using one-time funds for the purchase of copier machines for Police Records, Youth Alternatives, the Mayor's Office and Fleet Maintenance. The copier lease is expiring in Fiscal Year 2025 for Fleet Maintenance, and the City owns the copiers for Police Records, the Mayor's Office and Youth Alternatives, but they need to be replaced due to age and condition.

SPECIAL PROJECTS

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CAPITAL					
Building Impr (> $40,000)	$ 332,298	$ -	$ 128,000	$ 450,000	$ 322,000
Parks & Recreation Projects	-	-	127,280	1,157,344	1,030,064
Belvoir Ranch Planning	-	100	-	-	-
Equipment (> $7,500)	-	-	203,000	50,000	(153,000)
Subtotal	**332,298**	**100**	**458,280**	**1,657,344**	**1,199,064**
TOTAL	**$ 332,298**	**$ 100**	**$ 458,280**	**$ 1,657,344**	**$ 1,199,064**

COMMUNITY SUPPORT

Division 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.

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
LEADS	$ 50,000	$ 75,000	$ 75,000	$ 100,000	33%
Animal Control	66,667	-	-	-	0%
Emergency Management Agency	99,421	94,113	123,943	208,087	68%
City/County Health Department	955,573	1,000,000	1,160,000	1,000,000	-14%
Comea	260,000	-	-	-	0%
County GIS Support	27,812	29,953	34,668	40,750	18%
Minimum Revenue Guarantee-Air	204,746	-	-	-	0%
Alcohol Receiving Center	115,000	136,875	136,875	136,875	0%
Symphony Youth Concerts	6,500	6,500	6,500	6,500	0%
Downtown Develop Authority	250,000	250,000	-	-	0%
Laramie County Senior Service	50,000	50,000	100,000	100,000	0%
Animal Shelter	528,000	528,000	520,000	552,500	6%
Safe Harbor	17,500	17,500	20,000	20,000	0%
Arts Cheyenne	-	50,000	-	50,000	100%
Total Expenditures	**$ 2,631,219**	**$ 2,237,940**	**$ 2,176,986**	**$ 2,214,712**	

Significant Changes from 2024 to 2025

- The Community Support Division budget increased overall by $37,726 from Fiscal Year 2024 to Fiscal Year 2025.
- Cheyenne LEADS requested an additional $25,000 as a result of higher administrative expenses for continued new commercial and industrial development efforts in Cheyenne.
- The Emergency Management Agency (EMA) budget increased $84,144 as the result of new expenses associated with maintaining their new storage facility, the purchase of computer equipment, and the potential for hiring an additional employee. Additional increases are related to a 5% cost of living adjustment given to Laramie County employees as well as an increase of 8% for health and dental insurance expenses that occurred in Fiscal Year 2024.
- The Cheyenne-Laramie County Public Health line item decreased $160,000. This is the result of approved Fiscal Year 2024 one-time funds to assist with the purchase of new computer software and construction of the building entryway expenses.

Significant Changes from 2024 to 2025 (cont'd)

- The County GIS Support budget increased $6,082 for the City's portion of payroll expenses for the shared GIS Coordinator position, including a merit based raise of $1,750, as well as $4,400 to assist with hiring a summer GIS intern.
- The Animal Shelter line item increased $32,500 in accordance with the current contract agreement service rates.
- Arts Cheyenne is receiving $50,000 to assist with expenses pertaining to the Art in Public Places Program.

Economic Development	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
MISCELLANEOUS					
Cheyenne LEADS	$ 50,000	$ 75,000	$ 75,000	$ 100,000	$ 25,000
Subtotal	**50,000**	**75,000**	**75,000**	**100,000**	**25,000**
City-County Support					
MISCELLANEOUS					
Animal Control	$ 66,667	$ -	$ -	$ -	$ -
Emergency Management Agency	99,421	94,113	123,943	208,087	84,144
Chey Laramie Co Public Health	955,573	1,000,000	1,160,000	1,000,000	(160,000)
COMEA	260,000	-	-	-	-
County GIS Support	27,812	29,953	34,668	40,750	6,082
MRG-Air Service	204,746	-	-	-	-
Subtotal	**1,614,219**	**1,124,065**	**1,318,611**	**1,248,837**	**(69,774)**
Community Services Support					
MISCELLANEOUS					
Alcohol Receiving Center	$ 115,000	$ 136,875	$ 136,875	$ 136,875	$ -
Symphony Youth Concerts	6,500	6,500	6,500	6,500	-
DDA	250,000	250,000	-	-	-
Laramie Co Senior Service	50,000	50,000	100,000	100,000	-
Animal Shelter	528,000	528,000	520,000	552,500	32,500
Safe Harbor	17,500	17,500	20,000	20,000	-
Arts Cheyenne	-	50,000	-	50,000	50,000
Subtotal	**967,000**	**1,038,875**	**783,375**	**865,875**	**82,500**
TOTAL	**$ 2,631,219**	**$ 2,237,940**	**$ 2,176,986**	**$ 2,214,712**	**$ 37,726**

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SPECIAL REVENUE FUNDS

WEED AND PEST FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTERGOVERNMENTAL REVENUE					
Laramie Co Weed & Pest	$ 559,477	$ 640,351	$ 640,000	$ 720,000	$ 80,000
Special Equipment Subsidy	60,000	60,000	60,000	-	(60,000)
Subtotal	**619,477**	**700,351**	**700,000**	**720,000**	**20,000**
INTEREST					
Interest	$ 1,603	$ 13,306	$ 10,000	$ 15,000	$ 5,000
Unrealized Gain (Loss)	-	2,753	-	-	-
Change in FMV	(4,875)	-	-	-	-
Subtotal	**(3,272)**	**16,059**	**10,000**	**15,000**	**5,000**
MISCELLANEOUS					
Property Sales	$ 7,099	$ 436	$ -	$ -	$ -
Misc. Revenue	2,356	82,606	-	-	-
Subtotal	**9,455**	**83,042**	**-**	**-**	**-**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ -	$ 2,334	$ 2,334
Subtotal	**-**	**-**	**-**	**2,334**	**2,334**
TOTAL REVENUE	**$ 625,660**	**$ 799,452**	**$ 710,000**	**$ 737,334**	**$ 27,334**

WEED AND PEST FUND

EXPENDITURES

WEED & PEST	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 66,560	$ 72,339	$ 75,171	$ 79,736	$ 4,565
Regular Employees	54,560	88,974	49,920	103,416	53,496
Temporary/Part Time	4,331	14,050	45,000	45,000	-
Overtime	-	486	2,000	5,000	3,000
Accrual to Adjust to Actual Pay	-	-	-	6,715	6,715
Health Insurance	29,489	27,205	18,965	29,181	10,216
FICA	9,226	13,368	12,721	17,602	4,880
Public Employees Pension	17,787	21,202	18,581	27,508	8,927
Workers Compensation	4,180	4,835	4,457	5,844	1,388
Longevity Pay	540	630	-	-	-
Life Insurance	85	99	90	132	42
Employee Appreciation Pay	7,403	-	-	-	-
Subtotal	**194,161**	**243,189**	**226,904**	**320,134**	**93,230**
CONTRACTUAL SERVICES					
Professional Development	$ 474	$ 776	$ 2,000	$ 5,000	$ 3,000
Local Meeting Expense	370	-	1,000	1,000	-
Dues and Subscriptions	5	-	200	200	-
Professional Services	160,627	167,534	170,000	170,000	-
Printing	-	44	2,000	500	(1,500)
Advertising	279	286	500	500	-
Postage and Freight	175	326	5,000	2,000	(3,000)
Insurance and Bonding	4,779	7,302	8,700	6,300	(2,400)
Telecommunications	2,895	2,817	2,900	3,500	600
Gas and Electric Utilities	6,404	7,845	7,200	7,000	(200)
Maintenance (Labor Services)	-	1,015	2,000	10,000	8,000
Subtotal	**176,007**	**187,946**	**201,500**	**206,000**	**4,500**
PARTS AND SUPPLIES					
Office Supplies	$ 1,722	$ 2,124	$ 5,000	$ 5,000	$ -
Food and Medical Supplies	384	33	500	500	-
Maintenance Supplies	18,692	47,125	30,000	80,000	50,000
Clothing Supplies	-	631	1,200	2,500	1,300
Small Equipment (> $7,500)	8,848	2,633	5,000	10,000	5,000
Subtotal	**29,646**	**52,546**	**41,700**	**98,000**	**56,300**
CAPITAL					
Equipment (> $7,500)	$ -	$ 166,139	$ 45,000	$ 85,000	$ 40,000
Subtotal	**-**	**166,139**	**45,000**	**85,000**	**40,000**
INTRA CITY					
Cost Allocation	$ 12,680	$ 21,386	$ 14,700	$ 20,200	$ 5,500
Fleet Fuel, Labor, and Parts	2,974	7,630	3,000	8,000	5,000
Subtotal	**15,654**	**29,016**	**17,700**	**28,200**	**10,500**
Total Weed & Pest Division	**$ 415,468**	**$ 678,835**	**$ 532,804**	**$ 737,334**	**$ 204,530**

WEED AND PEST FUND

EXPENDITURES

SPECIAL EQUIPMENT	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTUAL SERVICES					
Professional Services	$ 39,751	$ 82,980	$ 50,000	$ -	$ (50,000)
Subtotal	**39,751**	**82,980**	**50,000**	**-**	**(50,000)**
PARTS AND SUPPLIES					
Maintenance Supplies	$ 17,890	$ 17,275	$ 10,000	$ -	$ (10,000)
Subtotal	**17,890**	**17,275**	**10,000**	**-**	**(10,000)**
INTRA CITY					
Cost Allocation	$ -	$ -	$ 1,700	$ -	$ (1,700)
Subtotal	**-**	**-**	**1,700**	**-**	**(1,700)**
MISCELLANEOUS					
Carryover to Reserves	$ -	$ -	$ 115,496	$ -	$ (115,496)
Subtotal	**-**	**-**	**115,496**	**-**	**(115,496)**
Total Special Equipment Division	**$ 57,641**	**$ 100,254**	**$ 177,196**	**$ -**	**$ (177,196)**
TOTAL	**$ 473,109**	**$ 779,090**	**$ 710,000**	**$ 737,334**	**$ 27,334**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 194,161	$ 243,189	$ 226,904	$ 320,134	41%
Contractual Services	215,758	270,925	251,500	206,000	-18%
Parts and Supplies	47,535	69,821	51,700	98,000	90%
Capital	-	166,139	45,000	85,000	89%
Intra City	15,654	29,016	19,400	28,200	45%
Miscellaneous	-	-	115,496	-	0%
Total Expenditures	**$ 473,109**	**$ 779,090**	**$ 710,000**	**$ 737,334**	

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YOUTH ALTERNATIVES GRANT FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTERGOVERNMENTAL REVENUE					
Laramie Co Subsidy	$ 83,872	$ 86,000	$ 81,000	$ 86,000	$ 5,000
Subtotal	**83,872**	**86,000**	**81,000**	**86,000**	**5,000**
INTEREST					
Interest	$ 1,520	$ 14,067	$ 10,000	$ 16,986	$ 6,986
Unrealized Gain (Loss)	-	2,716	-	-	-
Change in FMV	(4,911)	-	-	-	-
Subtotal	**(3,391)**	**16,783**	**10,000**	**16,986**	**6,986**
MISCELLANEOUS					
Misc. Donations	$ -	$ 5,000	$ -	$ -	$ -
Magic of Giving	11,090	18,102	15,000	18,000	3,000
Misc. Revenue	3,550	-	100	100	-
Subtotal	**14,640**	**23,102**	**15,100**	**18,100**	**3,000**
GRANTS					
Other State Grants	$ 46,764	$ 48,025	$ 58,272	$ 28,272	$ (30,000)
LCSD#1 Grants	175,543	186,543	175,542	344,178	168,636
United Way Grants	45,896	41,536	50,000	50,000	-
Private Grants-Other	16,723	22,651	22,650	22,650	-
CNCS-Direct Grants	353,297	229,204	326,068	326,068	-
ED-Pass Through Grants	-	206,105	186,000	-	(186,000)
Subtotal	**638,222**	**734,063**	**818,532**	**771,168**	**(47,364)**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ 5,848	$ -	$ (5,848)
Subtotal	**-**	**-**	**5,848**	**-**	**(5,848)**
TOTAL	**$ 733,343**	**$ 859,948**	**$ 930,480**	**$ 892,254**	**$ (38,226)**

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

YOUTH ALTERNATIVES	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTUAL SERVICES					
Professional Services	$ -	$ -	$ 2,000	$ 10,000	$ 8,000
Postage and Freight	-	1	50	50	-
Events and Activities	85	-	500	500	-
Maintenance (Labor Services)	-	-	1,000	1,000	-
Computer Software/Maintenance	-	-	1,680	1,650	(30)
Subtotal	**85**	**1**	**5,230**	**13,200**	**7,970**
PARTS AND SUPPLIES					
Office Supplies	$ 23	$ -	$ 500	$ 500	$ -
Food and Medical Supplies	46	56	500	500	-
Subtotal	**68**	**56**	**1,000**	**1,000**	**-**
INTRA CITY					
Cost Allocation	$ 319	$ 394	$ 800	$ 1,000	$ 200
Fleet Fuel, Labor, and Parts	793	354	1,000	400	(600)
Subtotal	**1,112**	**748**	**1,800**	**1,400**	**(400)**
MISCELLANEOUS					
Carryover to Reserves	$ -	$ -	$ 9,324	$ -	$ (9,324)
Magic of Giving	9,631	13,260	20,000	20,000	-
Subtotal	**9,631**	**13,260**	**29,324**	**20,000**	**(9,324)**
Total Youth Alternatives	**$ 10,896**	**$ 14,065**	**$ 37,354**	**$ 35,600**	**$ (1,754)**
LCSD#1					
PAYROLL					
Regular Employees	$ 79,080	$ 55,073	$ 87,280	$ 177,877	$ 90,597
Temporary/Part Time	13,280	6,265	33,976	48,178	14,202
Overtime	45	-	-	-	-
Accrual to Adjust to Actual Pay	-	-	-	6,511	6,511
Health Insurance	7,451	5,006	26,634	47,424	20,790
FICA	6,988	4,641	9,274	16,703	7,429
Public Employees Pension	10,019	8,052	12,760	26,006	13,245
Workers Compensation	3,065	1,638	3,249	5,546	2,297
Life Insurance	80	63	96	164	68
Subtotal	**120,007**	**80,736**	**173,269**	**328,408**	**155,138**
CONTRACTUAL SERVICES					
Professional Development	$ -	$ 555	$ 1,500	$ 2,000	$ 500
Professional Services	4,683	17,240	5,400	6,000	600
Printing	-	50	-	-	-
Postage and Freight	4	2	100	100	-
Events and Activities	-	-	1,000	1,000	-
Copier Expenses	13	120	50	50	-
Subtotal	**4,699**	**17,967**	**8,050**	**9,150**	**1,100**

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

LCSD#1 (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PARTS AND SUPPLIES					
Office Supplies	$ 396	$ 596	$ 500	$ 1,000	$ 500
Food and Medical Supplies	-	-	200	200	-
Subtotal	**396**	**596**	**700**	**1,200**	**500**
INTRA CITY					
Cost Allocation	$ 3,526	$ 2,809	$ 5,200	$ 9,500	$ 4,300
Subtotal	**3,526**	**2,809**	**5,200**	**9,500**	**4,300**
Total LCSD#1	**$ 128,628**	**$ 102,109**	**$ 187,219**	**$ 348,258**	**$ 161,038**
LARAMIE CO JUVENILE SERVICES					
PAYROLL					
Regular Employees	$ 46,243	$ 49,447	$ 51,365	$ 57,799	$ 6,434
Accrual to Adjust to Actual Pay	-	-	-	1,665	1,665
Health Insurance	25,652	25,709	26,140	26,804	664
FICA	3,288	3,552	3,699	4,187	488
Public Employees Pension	6,818	7,343	7,624	8,564	941
Workers Compensation	1,435	1,253	1,296	1,390	94
Longevity Pay	390	780	780	780	-
Life Insurance	48	48	48	48	-
Subtotal	**83,874**	**88,132**	**90,952**	**101,237**	**10,285**
INTRA CITY					
Cost Allocation	$ 2,366	$ 2,493	$ 2,600	$ 2,800	$ 200
Fleet Fuel, Labor, and Parts	-	9	-	-	-
Subtotal	**2,366**	**2,502**	**2,600**	**2,800**	**200**
Total Laramie Co. Juvenile Services	**$ 86,240**	**$ 90,635**	**$ 93,552**	**$ 104,037**	**$ 10,485**
PREVENTION					
PAYROLL					
Temporary/Part Time	$ 22,775	$ 22,640	$ 25,800	$ -	$ (25,800)
FICA	1,742	1,732	1,974	-	(1,974)
Workers Compensation	737	606	691	-	(691)
Subtotal	**25,254**	**24,977**	**28,465**	**-**	**(28,465)**
CONTRACTUAL SERVICES					
Postage and Freight	$ 17	$ 9	$ 125	$ -	$ (125)
Subtotal	**17**	**9**	**125**	**-**	**(125)**
PARTS AND SUPPLIES					
Office Supplies	$ 69	$ -	$ 610	$ -	$ (610)
Subtotal	**69**	**-**	**610**	**-**	**(610)**
INTRA CITY					
Cost Allocation	$ 713	$ 704	$ 800	$ -	$ (800)
Subtotal	**713**	**704**	**800**	**-**	**(800)**
Total Prevention Division	**$ 26,053**	**$ 25,690**	**$ 30,000**	**$ -**	**$ (30,000)**

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

21ST CENTURY COHORT	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 89,108	$ 86,322	$ 89,145	$ -	$ (89,145)
Temporary/Part Time	27,293	38,143	37,000	-	(37,000)
Health Insurance	3,089	16,321	18,965	-	(18,965)
FICA	8,916	9,387	9,496	-	(9,496)
Public Employees Pension	13,079	12,517	13,033	-	(13,033)
Workers Compensation	3,944	3,345	3,327	-	(3,327)
Life Insurance	93	82	84	-	(84)
Subtotal	**145,522**	**166,117**	**171,050**	**-**	**(171,050)**
CONTRACTUAL SERVICES					
Professional Development	$ 1,765	$ 1,387	$ 1,500	$ -	$ (1,500)
Employment Background Checks	317	-	325	-	(325)
Printing	-	55	-	-	-
Events and Activities	5,238	26,412	4,875	-	(4,875)
Telecommunications	1,593	1,575	1,600	-	(1,600)
Computer Software/Maintenance	2,100	2,195	2,275	-	(2,275)
Copier Expenses	2	101	25	-	(25)
Subtotal	**11,014**	**31,726**	**10,600**	**-**	**(10,600)**
PARTS AND SUPPLIES					
Office Supplies	$ 370	$ 1,983	$ 1,804	$ -	$ (1,804)
Food and Medical Supplies	45	1,110	1,000	-	(1,000)
Small Equipment (> $7,500)	-	1,790	-	-	-
Subtotal	**415**	**4,882**	**2,804**	**-**	**(2,804)**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 1,690	$ 984	$ 1,500	$ -	$ (1,500)
Subtotal	**1,690**	**984**	**1,500**	**-**	**(1,500)**
Total 21st Century Cohort	**$ 158,641**	**$ 203,708**	**$ 185,954**	**$ -**	**$ (185,954)**
FOSTER GRANDPARENT					
PAYROLL					
Regular Employees	$ 90,217	$ 99,129	$ 101,073	$ 104,106	$ 3,033
Accrual to Adjust to Actual Pay	-	-	-	2,998	2,998
Health Insurance	20,819	18,690	19,006	19,497	491
FICA	6,724	7,428	7,577	7,807	230
Public Employees Pension	13,101	14,493	14,777	15,220	443
Workers Compensation	2,933	2,626	2,655	2,592	(62)
Mileage Allowance	617	-	1,226	-	(1,226)
Life Insurance	78	96	96	96	-
Subtotal	**134,490**	**142,462**	**146,409**	**152,317**	**5,907**

YOUTH ALTERNATIVES GRANT FUND

EXPENDITURES

FOSTER GRANDPARENT (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTUAL SERVICES					
Professional Development	$ -	$ 2,736	$ 5,300	$ 6,000	$ 700
Dues and Subscriptions	550	310	775	825	50
Employment Background Checks	176	620	1,260	1,260	-
Physical Examinations	280	-	5,040	5,040	-
Printing	135	711	2,150	2,150	-
Postage and Freight	108	421	1,800	1,800	-
Insurance and Bonding	466	262	265	300	35
Events and Activities	451	638	3,000	3,500	500
Telecommunications	10,205	3,650	4,332	3,332	(1,000)
Computer Software/Maintenance	480	520	480	264	(216)
Copier Expenses	23	69	100	200	100
Subtotal	**12,874**	**9,936**	**24,502**	**24,671**	**169**
MISCELLANEOUS					
Volunteer Travel	$ 9,808	$ 10,824	$ 47,300	$ 47,300	$ -
Volunteer Stipends	72,542	88,307	150,336	150,336	-
Volunteer Recruitment	2,800	2,642	5,000	5,000	-
Subtotal	**85,150**	**101,773**	**202,636**	**202,636**	**-**
PARTS AND SUPPLIES					
Office Supplies	$ 716	$ 1,917	$ 3,382	$ 2,370	$ (1,012)
Food and Medical Supplies	612	1,362	4,710	5,210	500
Clothing Supplies	706	4,050	4,500	4,500	-
Memorials and Trophy Supplies	1,813	3,951	9,261	11,155	1,894
Small Equipment (> $7,500)	1,786	-	-	-	-
Subtotal	**5,633**	**11,281**	**21,853**	**23,235**	**1,382**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 628	$ 1,142	$ 1,000	$ 1,500	$ 500
Subtotal	**628**	**1,142**	**1,000**	**1,500**	**500**
Total Foster Grandparents Division	**$ 238,775**	**$ 266,594**	**$ 396,400**	**$ 404,359**	**$ 7,958**
TOTAL	**$ 649,233**	**$ 702,800**	**$ 930,480**	**$ 892,254**	**$ (38,226)**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 509,147	$ 502,425	$ 610,146	$ 581,962	-5%
Contractual Services	28,689	59,638	48,507	47,021	-3%
Parts and Supplies	6,581	16,815	26,967	25,435	-6%
Intra City	10,035	8,889	12,900	15,200	18%
Miscellaneous	94,781	115,033	231,960	222,636	-4%
Total Expenditures	**$ 649,233**	**$ 702,800**	**$ 930,480**	**$ 892,254**	

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RECREATION PROGRAMS FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CHARGES FOR SERVICES					
Rec-Basketball Adult	$ 5,640	$ 10,419	$ 8,300	$ 10,070	$ 1,770
Rec-Volleyball Adult	30,220	33,902	34,600	34,315	(285)
Rec-Basketball Youth	48,105	52,964	51,025	52,950	1,925
Rec-Volleyball Youth	9,455	23,751	11,700	23,000	11,300
Rec-Softball Revenue	129,191	138,276	137,000	138,000	1,000
Rec-Batting Cages	2,491	1,181	5,000	1,100	(3,900)
Rec-Player Fees	104,458	97,287	90,000	90,000	-
Superday-Tour de Prairie	725	1,480	500	1,500	1,000
Childcare-Latchkey	380,415	408,483	395,000	415,000	20,000
Rec-Other Youth Programs	5,983	4,678	7,000	5,410	(1,590)
Rec-Other Recreation Programs	21,809	25,050	22,000	23,000	1,000
Rec-Youth Tackle Football	29,303	30,279	33,000	30,144	(2,856)
Programs-Gymnastics	272,684	362,532	300,000	365,000	65,000
Superday-Sponsors	40,300	38,250	40,000	40,000	-
Superday-5K Walk	573	1,208	2,000	1,200	(800)
Superday-Tour Registrations	600	-	1,500	1,500	-
Superday-Vendors	16,113	15,220	15,000	15,000	-
Superday-Food Vendors	4,577	5,100	3,500	5,000	1,500
Superday-Chalk Art Festival	60	90	200	100	(100)
Superday-Kid Zone	13,353	3,219	12,000	12,000	-
Botanic Gardens-Gift Shop	82,459	98,881	52,500	85,000	32,500
Botanic Gardens-Classes	3,160	6,820	5,000	5,000	-
Superday-Parking	10	-	-	-	-
Superday-Volleyball Tournament	265	60	-	-	-
Childcare-Summer Rec Camp	335,555	370,063	347,000	400,000	53,000
Superday-Features	-	2,255	-	2,000	2,000
Credit Card Fees	6,058	3,478	-	-	-
Aqua-Party Rentals	23,235	7,114	15,000	8,000	(7,000)
Aqua-Aqua Ex	518	422	1,000	500	(500)
Aqua-Training & Supplies	776	1,018	2,000	1,000	(1,000)
Aqua-Merchandise	8,013	6,428	6,000	6,000	-
Ball-Concessions	73,719	92,703	75,000	94,000	19,000
Rec-Birthday Parties	21,972	24,509	16,000	16,000	-
Aqua-Inflatables	1,026	7,552	1,500	5,000	3,500
Botanic Gardens-Rental Revenue	61,953	72,329	45,000	70,000	25,000
Aqua-Rentals	628	(546)	-	-	-
Depot-Advertising Fees	29,333	67,500	5,000	150,000	145,000
Aqua-Special Events	1,863	2,995	2,000	2,500	500
Subtotal	**1,766,593**	**2,016,950**	**1,742,325**	**2,109,289**	**366,964**
INTEREST					
Interest	$ 2,473	$ 28,763	$ 30,000	$ 50,000	$ 20,000
Unrealized Gain (Loss)	-	4,404	-	-	-
Change in FMV	(9,431)	-	-	-	-
Subtotal	**(6,958)**	**33,167**	**30,000**	**50,000**	**20,000**

RECREATION PROGRAMS FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
MISCELLANEOUS					
Programs-Photo Contest	$ 1,085	$ 80	$ 1,000	$ -	$ (1,000)
Vending Machines	1,962	152	3,000	1,500	(1,500)
Misc. Donations	1,250	2,611	-	-	-
Botanic Gardens-Donations	8,765	12,982	3,000	3,000	-
Property Sales	7	-	-	-	-
Depot-Special Event	55,776	23,772	60,000	20,000	(40,000)
Misc. Revenue	-	352	-	150,000	150,000
Subtotal	**68,846**	**39,949**	**67,000**	**174,500**	**107,500**
INTRACITY					
Transfers from Other Funds	$ 427,399	$ -	$ -	$ -	$ -
Transfers from General Fund	44,500	44,500	44,500	55,000	10,500
Subtotal	**471,899**	**44,500**	**44,500**	**55,000**	**10,500**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ 215,873	$ 61,544	$ (154,329)
Subtotal	**-**	**-**	**215,873**	**61,544**	**(154,329)**
TOTAL	**$2,300,379**	**$ 2,134,565**	**$2,099,698**	**$2,450,333**	**$ 350,635**

RECREATION PROGRAMS FUND

EXPENDITURES

PROGRAMS & FACILITIES	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTUAL SERVICES					
Postage and Freight	$ 2	$ 16	$ 100	$ -	$ (100)
Events and Activities	917	1,500	1,000	-	(1,000)
Subtotal	**919**	**1,516**	**1,100**	**-**	**(1,100)**
PARTS AND SUPPLIES					
Food and Medical Supplies	$ -	$ 175	$ -	$ -	$ -
Subtotal	**-**	**175**	**-**	**-**	**-**
INTRA CITY					
Cost Allocation	$ 25	$ 47	$ 30	$ -	$ (30)
Subtotal	**25**	**47**	**30**	**-**	**(30)**
Total Programs & Facilities	**$ 944**	**$ 1,738**	**$ 1,130**	**$ -**	**$ (1,130)**
AQUATICS					
CONTRACTUAL SERVICES					
Professional Services	$ -	$ 512	$ 740	$ 700	$ (40)
Credit Card Charges	6,275	3,179	1,000	1,000	-
Advertising	96	88	10,000	10,000	-
Events and Activities	917	1,000	1,300	3,500	2,200
Subtotal	**7,288**	**4,779**	**13,040**	**15,200**	**2,160**
PARTS AND SUPPLIES					
Food and Medical Supplies	$ -	$ -	$ 380	$ 500	$ 120
Maintenance Supplies	43	-	-	-	-
Aqua Ex Equipment & Supplies	2,057	1,445	3,450	1,500	(1,950)
Recreation Supplies	6,305	5,572	6,708	6,500	(208)
Clothing Supplies	-	-	500	1,000	500
Subtotal	**8,405**	**7,017**	**11,038**	**9,500**	**(1,538)**
COST OF GOODS SOLD					
Merchandise Inventory	$ 2,517	$ 4,829	$ 5,800	$ 5,800	$ -
Subtotal	**2,517**	**4,829**	**5,800**	**5,800**	**-**
INTRA CITY					
Cost Allocation	$ 489	$ 430	$ 800	$ 900	$ 100
Subtotal	**489**	**430**	**800**	**900**	**100**
Total Aquatics	**$ 18,699**	**$ 17,054**	**$ 30,678**	**$ 31,400**	**$ 722**

RECREATION PROGRAMS FUND

EXPENDITURES

PLAYER'S FEES	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTUAL SERVICES					
Professional Services	$ -	$ -	$ 5,000	$ 5,000	$ -
Maintenance (Labor Services)	28,514	52,845	30,000	30,000	-
Uncollectible Accounts	809	351	-	-	-
Subtotal	**29,323**	**53,196**	**35,000**	**35,000**	**-**
PARTS AND SUPPLIES					
Maintenance Supplies	$ 35,067	$ 45,773	$ 40,000	$ 40,000	$ -
Subtotal	**35,067**	**45,773**	**40,000**	**40,000**	**-**
CAPITAL					
Equipment (> $7,500)	$ -	$ -	$ 5,000	$ 5,000	$ -
Subtotal	**-**	**-**	**5,000**	**5,000**	**-**
INTRA CITY					
Cost Allocation	$ 1,851	$ 2,790	$ 2,300	$ 2,300	$ -
Subtotal	**1,851**	**2,790**	**2,300**	**2,300**	**-**
Total Players Fees	**$ 66,241**	**$ 101,759**	**$ 82,300**	**$ 82,300**	**$ -**
YOUTH TACKLE FOOTBALL					
PAYROLL					
Temporary/Part Time	$ 1,106	$ 1,377	$ 1,700	$ 1,700	$ -
Accrual to Adjust to Actual Pay	-	-	-	49	49
FICA	85	105	130	130	-
Workers Compensation	38	34	46	43	(2)
Subtotal	**1,228**	**1,516**	**1,876**	**1,922**	**47**
CONTRACTUAL SERVICES					
Professional Services	$ 4,750	$ 8,090	$ 8,500	$ 8,500	$ -
Advertising	526	32	900	500	(400)
Subtotal	**5,276**	**8,122**	**9,400**	**9,000**	**(400)**
PARTS AND SUPPLIES					
Office Supplies	$ -	$ -	$ 250	$ 250	$ -
Food and Medical Supplies	-	-	500	500	-
Maintenance Supplies	-	84	2,500	1,000	(1,500)
Recreation Supplies	2,129	148	4,500	4,500	-
Clothing Supplies	1,044	-	1,500	1,500	-
Memorials and Trophy Supplies	746	1,971	2,000	2,500	500
Small Equipment (> $7,500)	-	410	-	-	-
Subtotal	**3,919**	**2,613**	**11,250**	**10,250**	**(1,000)**
CAPITAL					
Equipment (> $7,500)	$ -	$ 7,794	$ 8,000	$ 8,000	$ -
Subtotal	**-**	**7,794**	**8,000**	**8,000**	**-**
INTRA CITY					
Cost Allocation	$ 294	$ 565	$ 900	$ 800	$ (100)
Subtotal	**294**	**565**	**900**	**800**	**(100)**
Total Youth Tackle Football	**$ 10,717**	**$ 20,610**	**$ 31,426**	**$ 29,972**	**$ (1,453)**

RECREATION PROGRAMS FUND

EXPENDITURES

DEPOT PLAZA EVENTS	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTUAL SERVICES					
Professional Services	$ 575	$ -	$ -	$ -	$ -
Credit Card Charges	-	89	-	-	-
Advertising	324	-	10,000	10,000	-
Events and Activities	115,776	218,745	150,000	210,000	60,000
Depot Maintenance	29	-	-	-	-
Uncollectible Accounts	215	-	-	-	-
Subtotal	**116,919**	**218,834**	**160,000**	**220,000**	**60,000**
PARTS AND SUPPLIES					
Food and Medical Supplies	$ 616	$ 2,518	$ 1,000	$ 3,000	$ 2,000
Subtotal	**616**	**2,518**	**1,000**	**3,000**	**2,000**
INTRA CITY					
Cost Allocation	$ 3,373	$ 6,293	$ 4,500	$ 6,300	$ 1,800
Subtotal	**3,373**	**6,293**	**4,500**	**6,300**	**1,800**
Total Depot Plaza Events	**$ 120,908**	**$ 227,644**	**$ 165,500**	**$ 229,300**	**$ 63,800**
RECREATION					
PAYROLL					
Regular Employees	$ 14,067	$ 15,642	$ 16,713	$ 38,376	$ 21,663
Temporary/Part Time	19,818	45,716	56,700	66,700	10,000
Overtime	-	155	-	-	-
Accrual to Adjust to Actual Pay	-	-	-	3,026	3,026
Health Insurance	2,749	2,758	2,853	16,279	13,426
FICA	2,464	5,043	5,553	7,638	2,085
Public Employees Pension	2,057	2,553	2,557	5,644	3,087
Workers Compensation	1,041	1,767	1,945	2,551	606
Longevity Pay	-	-	780	231	(549)
Life Insurance	12	12	12	33	21
Employee Appreciation Pay	17,208	-	-	-	-
Subtotal	**59,415**	**73,647**	**87,115**	**140,479**	**53,365**
CONTRACTUAL SERVICES					
Professional Development	$ 90	$ -	$ 800	$ 800	$ -
Professional Services	41,074	115,313	52,000	115,313	63,313
Credit Card Charges	12,616	4,441	1,000	1,000	-
Printing	-	2,979	-	3,000	3,000
Advertising	220	224	4,000	2,500	(1,500)
Postage and Freight	-	104	300	250	(50)
Events and Activities	-	602	2,500	2,500	-
Telecommunications	-	-	500	500	-
Rental	-	-	100	100	-
Maintenance (Labor Services)	-	14,899	17,000	17,000	-
Computer Software/Maintenance	-	8,740	10,000	10,000	-
Subtotal	**54,000**	**147,301**	**88,200**	**152,963**	**64,763**

RECREATION PROGRAMS FUND

EXPENDITURES

RECREATION (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PARTS AND SUPPLIES					
Office Supplies	$ 6	$ 3,490	$ 2,800	$ 3,500	$ 700
Food and Medical Supplies	28	92	500	500	-
Maintenance Supplies	-	18	2,500	2,000	(500)
Recreation Supplies	16,708	19,983	22,000	22,000	-
Clothing Supplies	947	56	1,500	1,500	-
Outdoor Rec Program Supplies	2,146	2,632	5,000	5,000	-
Memorials and Trophy Supplies	4,221	7,420	5,000	8,000	3,000
Subtotal	**24,056**	**33,690**	**39,300**	**42,500**	**3,200**
CAPITAL					
Equipment (> $7,500)	$ 6,770	$ -	$ -	$ -	$ -
Subtotal	**6,770**	**-**	**-**	**-**	**-**
INTRA CITY					
Cost Allocation	$ 4,623	$ 7,185	$ 6,100	$ 8,400	$ 2,300
Fleet Fuel, Labor, and Parts	-	-	-	400	400
Subtotal	**4,623**	**7,185**	**6,100**	**8,800**	**2,700**
Total Recreation	**$ 148,865**	**$ 261,823**	**$ 220,715**	**$ 344,742**	**$ 124,028**
CHILD CARE PROGRAMS					
PAYROLL					
Regular Employees	$ 143,649	$ 139,632	$ 153,266	$ 160,993	$ 7,727
Temporary/Part Time	172,095	261,394	369,530	390,000	20,470
Overtime	1,362	6,304	19,000	15,000	(4,000)
Accrual to Adjust to Actual Pay	-	-	-	16,302	16,302
Health Insurance	9,705	12,098	36,047	19,899	(16,148)
FICA	24,246	31,082	41,228	43,289	2,061
Public Employees Pension	21,258	20,966	25,466	26,011	545
Workers Compensation	11,930	11,001	14,443	14,373	(70)
Longevity Pay	900	1,890	1,920	1,920	-
Life Insurance	132	112	138	138	-
Unemployment Compensation	539	(1,078)	-	-	-
Subtotal	**385,817**	**483,400**	**661,038**	**687,925**	**26,887**
CONTRACTUAL SERVICES					
Professional Development	$ 126	$ -	$ 2,500	$ 3,500	$ 1,000
Professional Services	143	791	1,500	1,500	-
Licenses and Fees	382	785	1,500	1,500	-
Credit Card Charges	17,237	4,615	1,000	1,000	-
Advertising	-	208	500	500	-
Postage and Freight	-	12	200	200	-
Non Insured/Deductible Loss	1,111	3,929	-	-	-
Events and Activities	24,759	24,786	47,000	47,000	-
Telecommunications	-	-	100	100	-
Rental	27,404	36,457	35,000	35,000	-
Maintenance (Labor Services)	1,044	3,266	4,500	4,500	-
Computer Software/Maintenance	-	128	-	-	-
Uncollectible Accounts	1,473	5,745	-	-	-
Subtotal	**73,679**	**80,722**	**93,800**	**94,800**	**1,000**

RECREATION PROGRAMS FUND

EXPENDITURES

CHILD CARE PROGRAMS (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PARTS AND SUPPLIES					
Office Supplies	$ 922	$ 616	$ 750	$ 750	$ -
Food and Medical Supplies	16,124	18,503	32,000	35,000	3,000
Maintenance Supplies	28	1,710	700	1,700	1,000
Recreation Supplies	3,656	6,042	10,500	10,500	-
Clothing Supplies	4,190	3,510	5,000	5,000	-
Subtotal	**24,919**	**30,381**	**48,950**	**52,950**	**4,000**
COST OF GOOD SOLD					
Concessions Inventory	$ 1,085	$ 876	$ 2,000	$ 2,000	$ -
Subtotal	**1,085**	**876**	**2,000**	**2,000**	**-**
INTRA CITY					
Cost Allocation	$ 14,603	$ 17,948	$ 23,800	$ 24,900	$ 1,100
Fleet Fuel, Labor, and Parts	30,788	43,266	34,000	45,000	11,000
Subtotal	**45,391**	**61,214**	**57,800**	**69,900**	**12,100**
Total Child Care Programs	**$ 530,890**	**$ 656,593**	**$ 863,588**	**$ 907,575**	**$ 43,987**
GYMNASTICS					
PAYROLL					
Regular Employees	$ 45,124	$ 49,810	$ 51,312	$ 52,851	$ 1,539
Temporary/Part Time	70,789	94,169	166,000	165,000	(1,000)
Overtime	339	483	1,000	1,000	-
Accrual to Adjust to Actual Pay	-	-	-	6,303	6,303
Health Insurance	20,197	20,247	20,595	21,117	522
FICA	8,878	10,903	16,553	16,601	47
Public Employees Pension	6,704	7,476	7,762	8,005	243
Workers Compensation	4,050	3,842	5,799	5,744	(55)
Longevity Pay	390	780	780	900	120
Life Insurance	48	48	48	48	-
Unemployment Compensation	379	-	-	-	-
Subtotal	**156,898**	**187,757**	**269,850**	**277,569**	**7,719**
CONTRACTUAL SERVICES					
Dues and Subscriptions	$ -	$ 576	$ -	$ -	$ -
Credit Card Charges	8,284	3,540	1,000	1,000	-
Printing	-	2,356	-	-	-
Events and Activities	773	1,085	7,000	7,000	-
Telecommunications	-	60	-	-	-
Gas and Electric Utilities	-	-	-	15,000	15,000
Subtotal	**9,057**	**7,617**	**8,000**	**23,000**	**15,000**
INTRA CITY					
Cost Allocation	$ 4,054	$ 5,491	$ 7,900	$ 8,500	$ 600
Subtotal	**4,054**	**5,491**	**7,900**	**8,500**	**600**
Total Gymnastics	**$ 170,008**	**$ 200,865**	**$ 285,750**	**$ 309,069**	**$ 23,319**

RECREATION PROGRAMS FUND

EXPENDITURES

SOFTBALL/BATTING CAGES	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Temporary/Part Time	$ 12,253	$ 12,419	$ 22,000	$ 22,000	$ -
Accrual to Adjust to Actual Pay	-	-	-	559	559
FICA	849	1,052	1,683	1,683	-
Workers Compensation	385	354	590	559	(31)
Employee Appreciation Pay	1,345	-	-	-	-
Subtotal	**14,831**	**13,825**	**24,273**	**24,801**	**529**
CONTRACTUAL SERVICES					
Professional Services	$ 38,679	$ 41,042	$ 72,600	$ 72,600	$ -
Advertising	-	-	1,000	1,000	-
Postage and Freight	-	-	100	100	-
Events and Activities	-	2,450	2,900	2,900	-
Maintenance (Labor Services)	150	-	1,000	1,000	-
Uncollectible Accounts	72	56	-	-	-
Subtotal	**38,901**	**43,548**	**77,600**	**77,600**	**-**
PARTS AND SUPPLIES					
Office Supplies	$ 104	$ -	$ -	$ -	$ -
Food and Medical Supplies	-	-	150	150	-
Maintenance Supplies	405	351	1,000	1,000	-
Recreation Supplies	15,411	16,642	24,000	24,000	-
Clothing Supplies	-	-	500	500	-
Memorials and Trophy Supplies	5,961	5,024	11,000	11,000	-
Subtotal	**21,882**	**22,017**	**36,650**	**36,650**	**-**
INTRA CITY					
Cost Allocation	$ 2,181	$ 2,242	$ 3,900	$ 3,900	$ -
Subtotal	**2,181**	**2,242**	**3,900**	**3,900**	**-**
Total Softball/Batting Cages	**$ 77,795**	**$ 81,632**	**$ 142,423**	**$ 142,951**	**$ 529**
SUPERDAY					
CONTRACTUAL SERVICES					
Professional Services	$ 3,644	$ 4,942	$ 7,000	$ 7,000	$ -
Credit Card Charges	546	-	500	500	-
Printing	5,694	7,118	5,000	5,000	-
Advertising	3,732	2,685	3,500	3,500	-
Events and Activities	32,605	27,353	34,000	34,000	-
Rental	11,786	13,826	12,000	15,000	3,000
Subtotal	**58,007**	**55,924**	**62,000**	**65,000**	**3,000**

RECREATION PROGRAMS FUND

EXPENDITURES

SUPERDAY (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PARTS AND SUPPLIES					
Food and Medical Supplies	$ 1,473	$ 3,264	$ 1,500	$ 3,500	$ 2,000
Maintenance Supplies	675	393	1,000	1,000	-
Recreation Supplies	5,569	6,691	6,000	6,000	-
Clothing Supplies	2,320	-	3,000	2,000	(1,000)
Memorials and Trophy Supplies	202	-	500	500	-
Subtotal	**10,238**	**10,348**	**12,000**	**13,000**	**1,000**
INTRA CITY					
Cost Allocation	$ 1,975	$ 1,869	$ 2,100	$ 2,200	$ 100
Subtotal	**1,975**	**1,869**	**2,100**	**2,200**	**100**
Total Superday	**$ 70,220**	**$ 68,141**	**$ 76,100**	**$ 80,200**	**$ 4,100**
CONCESSIONS					
PAYROLL					
Temporary/Part Time	$ 28,796	$ 32,497	$ 35,000	$ 73,000	$ 38,000
Accrual to Adjust to Actual Pay	-	-	-	1,869	1,869
Overtime	-	-	500	500	-
FICA	2,084	2,635	2,716	5,623	2,907
Public Employees Pension	-	-	73	-	(73)
Workers Compensation	1,103	848	951	1,867	916
Employee Appreciation Pay	1,152	-	-	-	-
Subtotal	**33,136**	**35,980**	**39,240**	**82,859**	**43,618**
CONTRACTUAL SERVICES					
Dues and Subscriptions	$ 36	$ 220	$ 250	$ 250	$ -
Professional Services	-	450	1,000	1,000	-
Licenses and Fees	1,345	500	1,500	1,500	-
Credit Card Charges	1,802	2,318	1,000	1,000	-
Postage and Freight	-	1	-	15	15
Telecommunications	1,031	982	1,000	1,000	-
Maintenance (Labor Services)	-	-	1,000	1,000	-
Computer Software/Maintenance	220	-	250	250	-
Subtotal	**4,433**	**4,471**	**6,000**	**6,015**	**15**
PARTS AND SUPPLIES					
Office Supplies	$ 9	$ -	$ 200	$ 200	$ -
Food and Medical Supplies	-	-	150	150	-
Maintenance Supplies	451	594	1,000	1,000	-
Clothing Supplies	-	523	-	600	600
Small Equipment (> $7,500)	-	-	500	500	-
Subtotal	**460**	**1,117**	**1,850**	**2,450**	**600**
COST OF GOODS SOLD					
Concessions Inventory	$ 42,944	$ 45,524	$ 45,000	$ 45,000	$ -
Subtotal	**42,944**	**45,524**	**45,000**	**45,000**	**-**

RECREATION PROGRAMS FUND

EXPENDITURES

CONCESSIONS (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTRA CITY					
Cost Allocation	$ 2,440	$ 2,447	$ 2,600	$ 3,800	$ 1,200
Subtotal	**2,440**	**2,447**	**2,600**	**3,800**	**1,200**
Total Concessions	**$ 83,413**	**$ 89,539**	**$ 94,690**	**$ 140,124**	**$ 45,433**
BOTANIC GARDENS					
PAYROLL					
Temporary/Part Time	$ 20,160	$ -	$ -	$ -	$ -
FICA	1,542	-	-	-	-
Workers Compensation	683	-	-	-	-
Employee Appreciation Pay	3,555	-	-	-	-
Subtotal	**25,940**	**-**	**-**	**-**	**-**
CONTRACTUAL SERVICES					
Professional Services	$ -	$ -	$ -	$ 20,000	$ 20,000
Credit Card Charges	3,072	3,740	3,500	4,000	500
Postage and Freight	-	44	-	-	-
Events and Activities	6,924	7,345	9,000	15,000	6,000
Rental	1,496	56	-	-	-
Uncollectible Accounts	43	101	-	-	-
Subtotal	**11,535**	**11,285**	**12,500**	**39,000**	**26,500**
PARTS AND SUPPLIES					
Food and Medical Supplies	$ -	$ -	$ -	$ 4,000	$ 4,000
Garden Supplies	10,686	15,912	15,000	17,000	2,000
Small Equipment (> $7,500)	-	1,368	-	1,500	1,500
Botanic Gardens-Grab and Go	1,745	2,815	10,000	10,000	-
Subtotal	**12,431**	**20,095**	**25,000**	**32,500**	**7,500**
COST OF GOODS SOLD					
Gift Shop Inventory	$ 48,262	$ 58,396	$ 55,000	$ 65,000	$ 10,000
Art Consignment	-	9,892	10,000	12,000	2,000
Subtotal	**48,262**	**68,287**	**65,000**	**77,000**	**12,000**
INTRA CITY					
Cost Allocation	$ 2,765	$ 2,776	$ 2,900	$ 4,200	$ 1,300
Subtotal	**2,765**	**2,776**	**2,900**	**4,200**	**1,300**
Total Botanic Gardens	**$ 100,933**	**$ 102,444**	**$ 105,400**	**$ 152,700**	**$ 47,300**
TOTAL	**$ 1,399,632**	**$ 1,829,843**	**$2,099,698**	**$2,450,333**	**$ 350,635**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 677,264	$ 796,124	$ 1,083,390	$ 1,215,555	12%
Contractual Services	409,336	637,314	566,640	737,578	30%
Parts and Supplies	141,993	175,745	227,038	242,800	7%
Cost of Goods Sold	94,808	119,517	117,800	129,800	10%
Intra City	69,461	93,349	91,830	111,600	22%
Capital	6,770	7,794	13,000	13,000	0%
Total Expenditures	**$ 1,399,632**	**$ 1,829,843**	**$2,099,698**	**$2,450,333**	

CDBG GRANT FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
GRANTS					
CDBG Grant	$ 531,514	$ 786,928	$ 548,667	$ 512,510	$ (36,157)
Program Income	11,331	-	-	-	-
Subtotal	**542,845**	**786,928**	**548,667**	**512,510**	**(36,157)**
TOTAL	**$ 542,845**	**$ 786,928**	**$ 548,667**	**$ 512,510**	**$ (36,157)**

EXPENDITURES

CDBG ADMINISTRATION	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 58,059	$ 60,812	$ 62,004	$ 49,958	$ (12,046)
Accrual to Adjust to Actual Pay	-	-	-	1,439	1,439
Health Insurance	11,554	9,325	9,482	7,295	(2,187)
FICA	4,318	4,646	6,263	3,652	(2,611)
Public Employees Pension	8,567	9,049	9,223	7,304	(1,919)
Workers Compensation	1,898	1,639	2,194	1,243	(951)
Longevity Pay	540	1,080	1,080	-	(1,080)
Life Insurance	44	42	42	36	(6)
Employee Appreciation Pay	5,553	-	-	-	-
Accrued Leave Payout	-	-	20,152	-	(20,152)
Subtotal	**90,532**	**86,592**	**110,440**	**70,927**	**(39,513)**
CONTRACTUAL SERVICES					
Professional Development	$ -	$ 80	$ 250	$ 750	$ 500
Local Meeting Expense	80	-	-	-	-
Dues and Subscriptions	1,685	910	1,500	750	(750)
Professional Services	-	-	250	-	(250)
Advertising	642	738	1,000	1,000	-
Postage and Freight	29	18	100	50	(50)
Copier Expenses	406	181	780	200	(580)
Subtotal	**2,843**	**1,928**	**3,880**	**2,750**	**(1,130)**
PARTS AND SUPPLIES					
Office Supplies	$ 120	$ 739	$ 500	$ 200	$ (300)
Subtotal	**120**	**739**	**500**	**200**	**(300)**
INTRA CITY					
Cost Allocation	$ 10,532	$ 17,459	$ 15,100	$ 4,224	$ (10,876)
Subtotal	**10,532**	**17,459**	**15,100**	**4,224**	**(10,876)**
Total CDBG Administration	**$ 104,027**	**$ 106,718**	**$ 129,920**	**$ 78,101**	**$ (51,819)**

CDBG GRANT FUND

EXPENDITURES

GRANTS	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
MISCELLANEOUS					
Habitat for Humanity	$ 3,672	$ 140,087	$ 244,624	$ 387,409	$ 142,786
CLIMB Wyoming	-	9,630	-	-	-
Laramie Co Senior Services	159,640	257,193	-	-	-
COMEA	7,600	-	147,874	-	(147,874)
My Front Door	-	222,457	-	-	-
Needs	35,591	29,891	16,250	20,000	3,750
Safehouse	8,000	8,000	10,000	27,000	17,000
Family Promise	237,267	-	-	-	-
Subtotal	**451,770**	**667,258**	**418,747**	**434,409**	**15,662**
Total Grants	**$ 451,770**	**$ 667,258**	**$ 418,747**	**$ 434,409**	**$ 15,662**
TOTAL	**$ 555,797**	**$ 773,976**	**$ 548,667**	**$ 512,510**	**$ (36,157)**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 90,532	$ 86,592	$ 110,440	$ 70,927	-36%
Contractual Services	2,843	1,928	3,880	2,750	-29%
Parts and Supplies	120	739	500	200	-60%
Intra City	10,532	17,459	15,100	4,224	-72%
Miscellaneous	451,770	667,258	418,747	434,409	4%
Total Expenditures	**$ 555,797**	**$ 773,976**	**$ 548,667**	**$ 512,510**	

LAW ENFORCEMENT GRANT FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
GRANTS					
DOJ-Pass Through Grants	$ 247,109	$ 158,114	$ 211,976	$ 239,931	$ 27,955
USDOT-Pass Through Grants	94,722	123,243	-	-	-
DOJ-Direct Grants	85,724	82,856	-	-	-
ED-Pass Through Grants	68,753	-	-	-	-
SRO Contract	12,495	14,630	-	-	-
Subtotal	**508,802**	**378,843**	**211,976**	**239,931**	**27,955**
TRANSFERS					
Transfers from Other Funds	$ -	$ 38,043	$ -	$ -	$ -
Transfers from General Fund	56,877	107,404	-	-	-
Subtotal	**56,877**	**145,447**	**-**	**-**	**-**
TOTAL	**$ 565,679**	**$ 524,290**	**$ 211,976**	**$ 239,931**	**$ 27,955**

LAW ENFORCEMENT GRANT FUND

EXPENDITURES

VICTIM'S ASSISTANCE	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 113,044	$ 140,925	$ 147,051	$ 156,743	$ 9,692
Accrual to Adjust to Actual Pay	-	-	-	4,515	4,515
Overtime	8,677	3,919	-	-	-
Health Insurance	14,613	27,974	28,447	38,591	10,144
FICA	9,161	10,867	11,000	11,751	752
Public Employees Pension	14,516	21,280	21,499	23,091	1,592
Workers Compensation	3,990	3,880	3,853	3,908	55
Specialty Pay	-	-	-	1,200	1,200
Life Insurance	76	127	126	132	6
Subtotal	**164,077**	**208,971**	**211,976**	**239,931**	**27,955**
CONTRACTUAL SERVICES					
Professional Development	$ -	$ 557	$ -	$ -	$ -
Dues and Subscriptions	432	800	-	-	-
Professional Services	20	-	-	-	-
Printing	40	493	-	-	-
Telecommunications	1,803	1,494	-	-	-
Rental	390	390	-	-	-
DOJ-Pass Through Grants	6,105	8,632	-	-	-
Subtotal	**8,790**	**12,367**	**-**	**-**	**-**
PARTS AND SUPPLIES					
Office Supplies	$ 406	$ 73	$ -	$ -	$ -
Clothing Supplies	94	323	-	-	-
Subtotal	**500**	**396**	**-**	**-**	**-**
Total Victims Assistance	**$ 173,367**	**$ 221,734**	**$ 211,976**	**$ 239,931**	**$ 27,955**
TOBACCO PREVENTION					
PAYROLL					
Overtime	$ 7,800	$ 8,340	$ -	$ -	$ -
Subtotal	**7,800**	**8,340**	**-**	**-**	**-**
CONTRACTUAL SERVICES					
Professional Services	$ 2,280	$ 2,780	$ -	$ -	$ -
Subtotal	**2,280**	**2,780**	**-**	**-**	**-**
Total Tobacco Prevention	**$ 10,080**	**$ 11,120**	**$ -**	**$ -**	**$ -**
CORONAVIRUS EMERGENCY					
PARTS AND SUPPLIES					
Food and Medical Supplies	$ 10,312	$ -	$ -	$ -	$ -
Small Equipment (> $7,500)	2,559	-	-	-	-
Subtotal	**12,871**	**-**	**-**	**-**	**-**
Total Coronavirus Emergency	**$ 12,871**	**$ -**	**$ -**	**$ -**	**$ -**

LAW ENFORCEMENT GRANT FUND

EXPENDITURES

UNDERAGE DRINKING	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Overtime	$ 13,503	$ 6,688	$ -	$ -	$ -
Subtotal	**13,503**	**6,688**	**-**	**-**	**-**
CONTRACTUAL SERVICES					
Professional Services	$ 216	$ -	$ -	$ -	$ -
Subtotal	**216**	**-**	**-**	**-**	**-**
Total Underage Drinking	**$ 13,718**	**$ 6,688**	**$ -**	**$ -**	**$ -**
LAW ENFORCEMENT ASST. DIVERSION					
PAYROLL					
Regular Employees	$ 51,900	$ -	$ -	$ -	$ -
Overtime	445	-	-	-	-
FICA	3,970	-	-	-	-
Public Employees Pension	7,142	-	-	-	-
Workers Compensation	1,726	-	-	-	-
Life Insurance	32	-	-	-	-
Subtotal	**65,215**	**-**	**-**	**-**	**-**
CONTRACTUAL SERVICES					
Printing	$ 24	$ -	$ -	$ -	$ -
Police Grants	3,514	-	-	-	-
Subtotal	**3,538**	**-**	**-**	**-**	**-**
Total Law Enforcement Asst. Diversi	**$ 68,753**	**$ -**	**$ -**	**$ -**	**$ -**
MENTAL HEALTH & WELLNESS					
CONTRACTUAL SERVICES					
Professional Services	$ -	$ 1,200	$ -	$ -	$ -
Subtotal	**-**	**1,200**	**-**	**-**	**-**
Total Mental Health & Wellness	**$ -**	**$ 1,200**	**$ -**	**$ -**	**$ -**

LAW ENFORCEMENT GRANT FUND

EXPENDITURES

MISC. POLICE GRANTS	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
MISCELLANEOUS					
USDOT-Pass Through Grants	$ 96,050	$ 123,528	$ -	$ -	$ -
DOJ-Direct Grants	5,058	14,010	-	-	-
DOJ - Pass Through Grants	62,080	33,834	-	-	-
Sam's Club Grants	-	1,475	-	-	-
Federal Forfeiture Funds	-	3,556	-	-	-
Police Grants	122,947	67,832	-	-	-
Subtotal	**286,134**	**244,234**	**-**	**-**	**-**
Total Misc. Police Grants	**$ 286,134**	**$ 244,234**	**$ -**	**$ -**	**$ -**
TOTAL	**$ 564,923**	**$ 484,976**	**$ 211,976**	**$ 239,931**	**$ 27,955**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 250,595	$ 223,999	$ 211,976	$ 239,931	13%
Contractual Services	14,823	16,347	-	-	0%
Parts and Supplies	13,371	396	-	-	0%
Miscellaneous	286,134	244,234	-	-	0%
Total Expenditures	**$ 564,923**	**$ 484,976**	**$ 211,976**	**$ 239,931**	

FEDERAL GRANTS FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
GRANTS					
US Dept. Treasury-Direct Grants	$ -	$ -	$ 115,653	$ 118,391	$ 2,738
EPA-Direct Grants	-	-	-	113,192	113,192
DHS-Pass Through Grants	-	-	813,959	858,781	44,822
Subtotal	**-**	**-**	**929,612**	**1,090,364**	**160,752**
TOTAL	**$ -**	**$ -**	**$ 929,612**	**$ 1,090,364**	**$ 160,752**

EXPENDITURES

FIRE OPERATIONS	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ -	$ -	$ 476,586	$ 596,920	$ 120,334
Accrual to Adjust to Actual Pay	-	-	-	17,193	17,193
Health Insurance	-	-	235,263	102,803	(132,460)
FICA	-	-	6,416	8,589	2,172
Firefighter Pension	-	-	83,403	106,094	22,691
Workers Compensation	-	-	11,859	15,060	3,201
Specialty Pay	-	-	-	9,330	9,330
Life Insurance	-	-	432	390	(42)
Subtotal	**-**	**-**	**813,959**	**856,378**	**42,420**
Total Fire Operations	**$ -**	**$ -**	**$ 813,959**	**$ 856,378**	**$ 42,420**

ARPA GRANT					
PAYROLL					
Regular Employees	$ -	$ -	$ 84,240	$ 86,768	$ 2,528
Accrual to Adjust to Actual Pay	-	-	-	2,499	2,499
Health Insurance	-	-	9,482	9,727	245
FICA	-	-	6,427	6,619	192
Public Employees Pension	-	-	12,430	12,800	370
Workers Compensation	-	-	2,252	2,198	(54)
Longevity Pay	-	-	780	780	-
Life Insurance	-	-	42	42	-
Subtotal	**-**	**-**	**115,653**	**121,433**	**5,780**
Total ARPA Grant	**$ -**	**$ -**	**$ 115,653**	**$ 121,433**	**$ 5,780**

FEDERAL GRANTS FUND

EXPENDITURES

EPA GRANT	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ -	$ -	$ -	$ 65,000	$ 65,000
Accrual to Adjust to Actual Pay	-	-	-	1,872	1,872
Health Insurance	-	-	-	26,804	26,804
FICA	-	-	-	4,678	4,678
Public Employees Pension	-	-	-	9,503	9,503
Workers Compensation	-	-	-	1,553	1,553
Life Insurance	-	-	-	42	42
Subtotal	**-**	**-**	**-**	**109,453**	**109,453**
INTRA CITY					
Cost Allocation	$ -	$ -	$ -	$ 3,100	$ 3,100
Subtotal	**-**	**-**	**-**	**3,100**	**3,100**
Total EPA Grant	**$ -**	**$ -**	**$ -**	**$ 112,553**	**$ 112,553**
TOTAL	**$ -**	**$ -**	**$ 929,612**	**$ 1,090,364**	**$ 160,752**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ -	$ -	$ 929,612	$ 1,087,264	14%
Intra City	-	-	-	3,100	100%
Total Expenditures	**$ -**	**$ -**	**$ 929,612**	**$ 1,090,364**	

TRANSPORTATION PLANNING FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTERGOVERNMENTAL REVENUE					
Laramie Co Subsidy	$ 44,400	$ 47,957	$ 51,615	$ 51,615	$ -
City Subsidy	-	-	51,615	51,615	-
Subtotal	**44,400**	**47,957**	**103,230**	**103,230**	**-**
MISCELLANEOUS					
Misc. Revenue	$ 5,324	$ -	$ -	$ -	$ -
Subtotal	**5,324**	**-**	**-**	**-**	**-**
GRANTS					
USDOT-Pass Through Grants	$ 851,942	$ 938,092	$ 975,179	$ 982,264	$ 7,085
Subtotal	**851,942**	**938,092**	**975,179**	**982,264**	**7,085**
TRANSFERS					
Transfers from Other Funds	$ 50,373	$ 51,597	$ -	$ 20,213	$ 20,213
Subtotal	**50,373**	**51,597**	**-**	**20,213**	**20,213**
TOTAL	**$ 952,038**	**$ 1,037,646**	**$ 1,078,409**	**$ 1,105,707**	**$ 27,298**

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 87,884	$ 89,708	$ 90,596	$ 92,700	$ 2,104
Regular Employees	215,421	233,562	245,179	254,472	9,293
Accrual to Adjust to Actual Pay	-	-	-	9,999	9,999
Health Insurance	67,456	85,059	89,864	97,664	7,800
FICA	22,362	23,773	24,692	25,530	837
Public Employees Pension	43,347	47,575	49,406	51,028	1,622
Workers Compensation	9,783	8,396	8,650	8,476	(174)
Longevity Pay	1,050	2,145	2,160	1,860	(300)
Mileage Allowance	-	-	1,500	1,000	(500)
Life Insurance	196	205	216	216	-
Employee Appreciation Pay	27,300	-	-	-	-
Subtotal	**474,798**	**490,422**	**512,263**	**542,945**	**30,682**

TRANSPORTATION PLANNING FUND

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTUAL SERVICES					
Professional Development	$ 11,595	$ 5,827	$ 10,000	$ 20,000	$ 10,000
Local Meeting Expense	308	65	300	300	-
Dues and Subscriptions	967	1,088	1,400	2,000	600
Professional Services	336,586	417,662	401,563	376,754	(24,809)
Printing	59	98	500	500	-
Advertising	1,745	6,196	5,000	1,000	(4,000)
Postage and Freight	31	8	400	400	-
Transit Planning Expense	45,846	47,085	69,289	81,713	12,424
Rental	18,675	-	-	-	-
Maintenance (Labor Services)	210	15	250	250	-
Computer Software/Maintenance	12,029	14,365	20,600	22,000	1,400
Copier Expenses	3,318	3,165	3,000	3,000	-
Subtotal	**431,370**	**495,574**	**512,302**	**507,917**	**(4,385)**
PARTS AND SUPPLIES					
Office Supplies	$ 1,238	$ 1,596	$ 1,000	$ 500	$ (500)
Maintenance Supplies	356	10	200	200	-
Clothing Supplies	-	44	-	500	500
Small Equipment (> $7,500)	11,121	9,165	8,500	10,000	1,500
Street & Traffic Supplies	-	-	500	500	-
Subtotal	**12,715**	**10,815**	**10,200**	**11,700**	**1,500**
INTRA CITY					
Cost Allocation	$ 28,527	$ 40,142	$ 42,644	$ 42,144	$ (500)
Fleet Fuel, Labor, and Parts	1,050	918	1,000	1,000	-
Subtotal	**29,577**	**41,060**	**43,644**	**43,144**	**(500)**
TOTAL	**$ 948,459**	**$ 1,037,871**	**$ 1,078,409**	**$ 1,105,707**	**$ 27,298**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 474,798	$ 490,422	$ 512,263	$ 542,945	6%
Contractual Services	431,370	495,574	512,302	507,917	-1%
Parts and Supplies	12,715	10,815	10,200	11,700	15%
Intra City	29,577	41,060	43,644	43,144	-1%
Total Expenditures	**$ 948,459**	**$ 1,037,871**	**$ 1,078,409**	**$ 1,105,707**	

TRANSIT FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTERGOVERNMENTAL REVENUE					
Laramie Co Subsidy	$ 83,816	$ 88,000	$ 88,000	$ 90,640	$ 2,640
Subtotal	**83,816**	**88,000**	**88,000**	**90,640**	**2,640**
INTEREST					
Interest	$ 12	$ 5	$ -	$ -	$ -
Subtotal	**12**	**5**	**-**	**-**	**-**
MISCELLANEOUS					
Misc. Donations	$ 39	$ 16	$ 300	$ 300	$ -
Property Sales	-	2,529	-	-	-
Misc. Revenue	45	92,773	-	-	-
Subtotal	**83**	**95,318**	**300**	**300**	**-**
GRANTS					
Other State Grants	$ 6,699	$ 51,836	$ 4,725	$ 4,725	$ -
USDOT-Pass Through Grants	-	302,866	160,000	160,000	-
FTA-Direct Grants	2,837,013	1,698,727	2,779,415	3,773,229	993,814
Transit Program Income	51,434	71,094	5,000	5,000	-
HHS-Pass Through Grants	72,790	40,528	60,000	60,000	-
Subtotal	**2,967,936**	**2,165,051**	**3,009,140**	**4,002,954**	**993,814**
TRANSFERS					
Transfers from General Fund	$ -	$ -	$ 400,000	$ 1,010,000	$ 610,000
Subtotal	**-**	**-**	**400,000**	**1,010,000**	**610,000**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ 63,243	$ 801,610	$ 738,367
Subtotal	**-**	**-**	**63,243**	**801,610**	**738,367**
TOTAL	**$ 3,051,847**	**$2,348,374**	**$3,560,683**	**$5,905,504**	**$ 2,344,821**

TRANSIT FUND

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 68,367	$ 49,356	$ 66,247	$ 91,623	$ 25,376
Regular Employees	777,332	841,208	884,302	912,111	27,809
Accrual to Adjust to Actual Pay	-	-	-	43,657	43,657
Temporary/Part Time	204,776	226,880	300,000	499,000	199,000
Overtime	6,646	4,479	10,000	13,000	3,000
Health Insurance	254,475	237,865	280,741	244,927	(35,814)
FICA	79,562	84,893	74,979	114,204	39,226
Public Employees Pension	126,396	133,405	142,231	150,559	8,328
Workers Compensation	35,387	29,873	33,000	38,010	5,009
Longevity Pay	3,305	6,285	8,280	9,060	780
Specialty Pay	5,930	4,020	4,020	4,020	-
Mileage Allowance	-	-	-	3,000	3,000
Tool Allowance	2,000	2,400	2,400	2,400	-
Life Insurance	850	854	902	882	(20)
Employee Appreciation Pay	15,710	-	-	-	-
Subtotal	**1,580,736**	**1,621,517**	**1,807,101**	**2,126,452**	**319,351**
CONTRACTUAL SERVICES					
Dues and Subscriptions	$ 1,218	$ 1,190	$ 1,250	$ 2,400	$ 1,150
Professional Services	26,756	6,147	6,000	12,000	6,000
Postage and Freight	377	482	600	600	-
Insurance and Bonding	45,119	55,860	65,900	58,900	(7,000)
Non Insured/Deductible Loss	762	10,000	-	-	-
Vandalism Expense	-	17	-	-	-
Telecommunications	15,136	15,443	15,200	15,200	-
Gas and Electric Utilities	12,489	30,020	28,300	28,000	(300)
Maintenance (Labor Services)	1,475	1,826	2,000	2,000	-
Computer Software/Maintenance	1,588	17,640	20,000	21,000	1,000
Subtotal	**104,919**	**138,626**	**139,250**	**140,100**	**850**
PARTS AND SUPPLIES					
Office Supplies	$ 533	$ 110	$ 2,000	$ 2,000	$ -
Maintenance Supplies	1,916	545	5,000	5,000	-
Clothing Supplies	1,814	-	3,000	3,000	-
Small Equipment (> $7,500)	1,505	3,456	10,000	10,000	-
Cleaning Supplies	1,689	1,787	5,000	5,000	-
Subtotal	**7,457**	**5,897**	**25,000**	**25,000**	**-**

TRANSIT FUND

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CAPITAL					
Equipment (> $7,500)	$ -	$ -	$ 30,000	$ 30,000	$ -
Motor Vehicles (> $7,500)	187,988	93,994	1,116,440	1,025,000	(91,440)
Buildings (> $75,000)	1,180,017	-	50,000	2,054,700	2,004,700
Subtotal	**1,368,006**	**93,994**	**1,196,440**	**3,109,700**	**1,913,260**
INTRA CITY					
Cost Allocation	$ 88,310	$ 88,801	$ 102,892	$ 189,252	$ 86,360
Fleet Labor Costs	82,872	152,503	140,000	160,000	20,000
Inventory Fleet-Fuel	152,971	147,291	150,000	155,000	5,000
Subtotal	**324,154**	**388,595**	**392,892**	**504,252**	**111,360**
TOTAL	**$ 3,385,271**	**$ 2,248,629**	**$3,560,683**	**$5,905,504**	**$ 2,344,821**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 1,580,736	$ 1,621,517	$ 1,807,101	$ 2,126,452	18%
Contractual Services	104,919	138,626	139,250	140,100	1%
Parts and Supplies	7,457	5,897	25,000	25,000	0%
Intra City	324,154	388,595	392,892	504,252	28%
Capital	1,368,006	93,994	1,196,440	3,109,700	160%
Total Expenditures	**$ 3,385,271**	**$ 2,248,629**	**$3,560,683**	**$5,905,504**	

JUVENILE JUSTICE FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTERGOVERNMENTAL REVENUE					
Laramie Co Subsidy	$ 60,000	$ 140,000	$ 140,000	$ 150,000	$ 10,000
Subtotal	**60,000**	**140,000**	**140,000**	**150,000**	**10,000**
INTEREST					
Interest	$ 546	$ 4,670	$ 4,000	$ 7,000	$ 3,000
Unrealized Gain (Loss)	-	905	-	-	-
Change in FMV	(1,704)	-	-	-	-
Subtotal	**(1,158)**	**5,575**	**4,000**	**7,000**	**3,000**
MISCELLANEOUS					
Chemical Testing	$ 2,250	$ 2,658	$ 2,500	$ 2,500	$ -
Subtotal	**2,250**	**2,658**	**2,500**	**2,500**	**-**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ 24,245	$ 9,387	$ (14,858)
Subtotal	**-**	**-**	**24,245**	**9,387**	**(14,858)**
TOTAL	**$ 61,092**	**$ 148,233**	**$ 170,745**	**$ 168,887**	**$ (1,858)**

JUVENILE JUSTICE FUND

EXPENDITURES

COUNTY	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 42,571	$ 45,799	$ 46,695	$ 49,041	$ 2,346
Accrual to Adjust to Actual Pay	-	-	-	1,247	1,247
Health Insurance	10,271	18,531	20,594	9,727	(10,867)
FICA	3,154	3,314	3,365	3,674	309
Public Employees Pension	6,110	6,639	6,827	7,170	343
Workers Compensation	1,381	1,170	1,179	1,220	41
Life Insurance	44	44	48	42	(6)
Subtotal	**63,531**	**75,496**	**78,708**	**72,120**	**(6,587)**
CONTRACTUAL SERVICES					
Professional Development	$ -	$ -	$ -	$ 500	$ 500
Printing	-	35	-	-	-
Postage and Freight	1	-	-	-	-
Computer Software/Maintenance	400	-	-	264	264
Copier Expenses	12	25	20	50	30
Subtotal	**413**	**60**	**20**	**814**	**794**
PARTS AND SUPPLIES					
Office Supplies	$ 3,184	$ 2,039	$ 6,000	$ 1,000	$ (5,000)
Food and Medical Supplies	-	-	-	5,000	5,000
Subtotal	**3,184**	**2,039**	**6,000**	**6,000**	**-**
INTRA CITY					
Cost Allocation	$ 1,891	$ 2,201	$ 2,400	$ 2,100	$ (300)
Fleet Fuel, Labor, and Parts	-	305	200	100	(100)
Subtotal	**1,891**	**2,506**	**2,600**	**2,200**	**(400)**
Total County	**$ 69,019**	**$ 80,101**	**$ 87,328**	**$ 81,134**	**$ (6,193)**
LC JUVENILE SERVICES					
PAYROLL					
Regular Employees	$ -	$ 28,806	$ 42,450	$ 44,889	$ 2,439
Accrual to Adjust to Actual Pay	-	-	-	1,269	1,269
Temporary/Part Time	195	2,368	6,000	5,000	(1,000)
Health Insurance	-	6,221	9,482	9,727	245
FICA	15	2,333	3,630	3,738	109
Public Employees Pension	-	4,155	6,206	6,563	357
Workers Compensation	(9)	833	1,272	1,241	(30)
Life Insurance	-	25	42	42	-
Subtotal	**201**	**44,741**	**69,082**	**72,469**	**3,387**
CONTRACTUAL SERVICES					
Professional Development	$ -	$ -	$ -	$ 500	$ 500
Telecommunications	486	485	500	500	-
Computer Software/Maintenance	-	-	-	264	264
Copier Expenses	-	-	25	50	25
Subtotal	**486**	**485**	**525**	**1,314**	**789**

JUVENILE JUSTICE FUND

EXPENDITURES

LC JUVENILE SERVICES (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PARTS AND SUPPLIES					
Office Supplies	$ 57	$ 129	$ 762	$ 762	$ -
Food and Medical Supplies	-	144	1,000	1,000	-
Small Equipment (> $7,500)	-	155	-	-	-
Subtotal	**57**	**428**	**1,762**	**1,762**	**-**
INTRA CITY					
Cost Allocation	$ 26	$ 1,304	$ 2,000	$ 2,100	$ 100
Fleet Fuel, Labor, and Parts	92	702	150	300	150
Subtotal	**118**	**2,006**	**2,150**	**2,400**	**250**
Total Laramie Co. Juvenile Services	**$ 863**	**$ 47,660**	**$ 73,519**	**$ 77,945**	**$ 4,426**
DIVERSION/TRANSITIONAL					
PAYROLL					
Accrual to Adjust to Actual Pay	$ -	$ -	$ -	$ 221	$ 221
Temporary/Part Time	-	-	8,700	8,700	-
FICA	-	-	666	666	-
Workers Compensation	-	-	233	221	(12)
	(3,002)	-	-	-	-
Subtotal	**(3,002)**	**-**	**9,599**	**9,808**	**209**
INTRA CITY					
Cost Allocation	$ -	$ -	$ 300	$ -	$ (300)
Subtotal	**-**	**-**	**300**	**-**	**(300)**
Total Diversion/Transitional	**$ (3,002)**	**$ -**	**$ 9,899**	**$ 9,808**	**$ (91)**
TOTAL	**$ 66,879**	**$ 127,760**	**$ 170,745**	**$ 168,887**	**$ (1,858)**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 60,730	$ 120,236	$ 157,388	$ 154,397	-2%
Contractual Services	899	545	545	2,128	290%
Parts and Supplies	3,241	2,467	7,762	7,762	0%
Intra City	2,009	4,512	5,050	4,600	-9%
Total Expenditures	**$ 66,879**	**$ 127,760**	**$ 170,745**	**$ 168,887**	

YA MENTORING PROGRAM FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTEREST					
Interest	$ 16	$ 89	$ 75	$ 100	$ 25
Subtotal	**16**	**89**	**75**	**100**	**25**
MISCELLANEOUS					
Special Events	$ 6,718	$ 1,200	$ 7,500	$ 8,000	$ 500
Misc. Donations	8,288	6,161	750	750	-
Subtotal	**15,006**	**7,361**	**8,250**	**8,750**	**500**
GRANTS					
United Way Grants	$ 46,957	$ 44,664	$ 50,000	$ 50,000	$ -
Subtotal	**46,957**	**44,664**	**50,000**	**50,000**	**-**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ -	$ 14,173	$ 14,173
Subtotal	**-**	**-**	**-**	**14,173**	**14,173**
TOTAL	**$ 61,979**	**$ 52,114**	**$ 58,325**	**$ 73,023**	**$ 14,698**

EXPENDITURES

YOUTH ALTERNATIVES	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 29,778	$ 11,998	$ 12,233	$ 22,600	$ 10,367
Accrual to Adjust to Actual Pay	-	-	-	651	651
Health Insurance	5,002	2,331	2,422	9,133	6,710
FICA	2,221	914	874	1,371	498
Public Employees Pension	2,943	1,783	1,817	3,333	1,516
Workers Compensation	1,016	455	306	455	149
Longevity Pay	98	195	195	195	-
Life Insurance	18	10	11	21	11
Subtotal	**41,074**	**17,686**	**17,858**	**37,759**	**19,901**
CONTRACTUAL SERVICES					
Professional Development	$ -	$ 302	$ 1,000	$ 1,000	$ -
Professional Services	-	-	2,000	2,000	-
Employment Background Checks	185	-	1,894	-	(1,894)
Printing	-	42	-	-	-
Postage and Freight	-	-	50	550	500
Events and Activities	149	104	1,500	1,500	-
Telecommunications	531	545	500	500	-
Gas and Electric Utilities	1,662	2,291	2,200	2,000	(200)
Computer Software/Maintenance	364	500	240	264	24
Copier Expenses	5	76	150	150	-
Subtotal	**2,896**	**3,860**	**9,534**	**7,964**	**(1,570)**

YA MENTORING PROGRAM FUND

EXPENDITURES

YOUTH ALTERNATIVES	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PARTS AND SUPPLIES					
Office Supplies	$ 109	$ 437	$ 5,000	$ 5,000	$ -
Food and Medical Supplies	28	-	500	500	-
Subtotal	**136**	**437**	**5,500**	**5,500**	**-**
INTRA CITY					
Cost Allocation	$ 1,505	$ 985	$ 1,500	$ 2,000	$ 500
Fleet Fuel, Labor, and Parts	-	39	100	100	-
Subtotal	**1,505**	**1,024**	**1,600**	**2,100**	**500**
MISCELLANEOUS					
Special Events Costs	$ 9,313	$ 12,932	$ 18,000	$ 18,000	$ -
Carryover to Reserves	-	-	2,974	-	(2,974)
Subtotal	**9,313**	**12,932**	**20,974**	**18,000**	**(2,974)**
Total Youth Alternatives	**$ 54,925**	**$ 35,938**	**$ 55,466**	**$ 71,323**	**$ 15,857**
OUTREACH					
CONTRACTUAL SERVICES					
Events and Activities	$ -	$ 210	$ 2,559	$ 1,700	$ (859)
Subtotal	**-**	**210**	**2,559**	**1,700**	**(859)**
PARTS AND SUPPLIES					
Food and Medical Supplies	$ -	$ 38	$ 200	$ -	$ (200)
Subtotal	**-**	**38**	**200**	**-**	**(200)**
INTRA CITY					
Cost Allocation	$ -	$ 7	$ 100	$ -	$ (100)
Subtotal	**-**	**7**	**100**	**-**	**(100)**
Total Outreach	**$ -**	**$ 255**	**$ 2,859**	**$ 1,700**	**$ (1,159)**
TOTAL	**$ 54,925**	**$ 36,194**	**$ 58,325**	**$ 73,023**	**$ 14,698**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 41,074	$ 17,686	$ 17,858	$ 37,759	111%
Contractual Services	2,896	4,070	12,093	9,664	-20%
Parts and Supplies	136	475	5,700	5,500	-4%
Intra City	1,505	1,031	1,700	2,100	24%
Miscellaneous	9,313	12,932	20,974	18,000	-14%
Total Expenditures	**$ 54,925**	**$ 36,194**	**$ 58,325**	**$ 73,023**	

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CAPITAL PROJECT FUNDS

DEVELOPMENT IMPACT FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
TAXES AND SPECIAL ASSESSMENTS					
Park Infrastructure Fees	$ 112,670	$ 724,932	$ 100,000	$ 800,000	$ 700,000
Park Enhancement Fees	491,436	49,930	200,000	50,000	(150,000)
Saddle Ridge Park Enhancement	21,200	47,200	3,000	10,000	7,000
Sweetgrass Park Infrastructure	28,493	6,880	30,000	5,000	(25,000)
Sweetgrass Park Enhancement	48,520	12,800	10,000	5,000	(5,000)
Sweetgrass Road Improvement	63,464	40,582	5,000	2,500	(2,500)
Public Safety Infrastructure	719,616	295,879	50,000	315,000	265,000
Subtotal	**1,485,399**	**1,178,203**	**398,000**	**1,187,500**	**789,500**
INTEREST					
Interest	$ 3,615	$ 36,919	$ 35,000	$ 97,800	$ 62,800
Unrealized Gain (Loss)	1,495	11,038	-	-	-
Change in FMV	(56,025)	(3,218)	-	-	-
Subtotal	**(50,915)**	**44,739**	**35,000**	**97,800**	**62,800**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -		$ 595,200	$ -	$ (595,200)
Subtotal	**-**	**-**	**595,200**	**-**	**(595,200)**
TOTAL	**$ 1,434,484**	**$ 1,222,942**	**$ 1,028,200**	**$ 1,285,300**	**$ 257,100**

DEVELOPMENT IMPACT FUND

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTUAL SERVICES					
Professional Services	$ -	$ 1,582	$ -	$ -	$ -
Subtotal	**-**	**1,582**	**-**	**-**	**-**
CAPITAL					
Saddle Ridge Park Enhancement	$ 28,693	$ 113,157	$ 300,000	$ 350,000	$ 50,000
Saddle Ridge Park Infrastructure	-	-	100,000	50,000	(50,000)
Parks Improvements	115,849	(201,182)	600,000	600,000	-
Parks Infrastructure	-	592,903	-	250,000	250,000
Subtotal	**144,542**	**504,877**	**1,000,000**	**1,250,000**	**250,000**
INTRA CITY					
Cost Allocation	$ 4,169	$ 13,506	$ 28,200	$ 35,300	$ 7,100
Subtotal	**4,169**	**13,506**	**28,200**	**35,300**	**7,100**
TOTAL	**$ 148,711**	**$ 519,965**	**$ 1,028,200**	**$ 1,285,300**	**$ 257,100**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Contractual Services	$ -	$ 1,582	$ -	$ -	0%
Capital	144,542	504,877	1,000,000	1,250,000	25%
Intra City	4,169	13,506	28,200	35,300	25%
Total Expenditures	**$ 148,711**	**$ 519,965**	**$ 1,028,200**	**$ 1,285,300**	

ONE PERCENT SALES TAX FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTERGOVERNMENTAL REVENUE					
1% Optional Sales Tax	$ 20,357,149	$ 21,632,525	$ 12,500,000	$12,500,000	$ -
Subtotal	**20,357,149**	**21,632,525**	**12,500,000**	**12,500,000**	**-**
INTEREST					
Interest	$ 94,740	$ 828,121	$ 100,000	$ 505,000	$ 405,000
Unrealized Gain (Loss)	141,785	302,357	-	-	-
Change in FMV	(1,739,435)	(105,803)	-	-	-
Subtotal	**(1,502,910)**	**1,024,675**	**100,000**	**505,000**	**405,000**
MISCELLANEOUS					
Property Sales	$ 101	$ -	$ -	$ -	$ -
Subtotal	**101**	**-**	**-**	**-**	**-**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ 489,895	$ 185,302	$ (304,593)
Subtotal	**-**	**-**	**489,895**	**185,302**	**(304,593)**
TOTAL	**$18,854,340**	**$22,657,200**	**$13,089,895**	**$ 13,190,302**	**$ 100,407**

EXPENDITURES

1% ADMINISTRATION	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 23,205	$ 41,482	$ 42,450	$ 85,573	$ 43,123
Regular Employees	315,488	387,531	448,642	454,903	6,261
Temporary/Part Time	8,838	3,348	46,500	25,000	(21,500)
Overtime	2,852	163	50,000	20,000	(30,000)
Accrual to Adjust to Actual Pay	-	-	-	16,863	16,863
Health Insurance	129,332	170,938	199,964	212,785	12,821
FICA	25,270	30,983	43,083	42,412	(671)
Public Employees Pension	50,490	65,406	81,958	85,093	3,135
Workers Compensation	10,804	11,024	15,093	14,240	(853)
Longevity Pay	1,830	3,850	4,740	4,740	-
Uniform Allowance	660	770	880	880	-
Life Insurance	279	378	426	412	(14)
Employee Appreciation Pay	33,315	-	-	-	-
Subtotal	**602,363**	**715,874**	**933,736**	**962,901**	**29,165**

ONE PERCENT SALES TAX FUND

EXPENDITURES

1% ADMINISTRATION (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTUAL SERVICES					
Professional Development	$ 13,097	$ 12,690	$ 15,000	$ 15,000	$ -
Local Meeting Expense	-	-	2,000	2,000	-
Dues and Subscriptions	1,365	1,206	1,500	1,500	-
Professional Services	1,574	53,666	42,000	80,000	38,000
Printing	-	1,150	2,500	2,500	-
Advertising	2,672	5,134	4,000	4,000	-
Postage and Freight	-	-	10,000	10,000	-
Insurance and Bonding	23,893	29,206	34,500	37,500	3,000
Telecommunications	8,059	8,252	9,000	9,000	-
Rental	12,049	12,000	15,000	15,000	-
Maintenance (Labor Services)	14	24	3,000	3,000	-
Computer Software/Maintenance	1,314	5,238	2,000	3,500	1,500
Copier Expenses	3,336	3,169	3,460	3,500	40
Subtotal	**67,372**	**131,735**	**143,960**	**186,500**	**42,540**
PARTS AND SUPPLIES					
Office Supplies	$ 2,565	$ 9,355	$ 10,000	$ 10,000	$ -
Food and Medical Supplies	1,478	1,273	1,500	1,500	-
Maintenance Supplies	1,674	2,615	5,000	5,000	-
Clothing Supplies	1,644	2,021	2,800	2,800	-
Small Equipment (> $7,500)	3,587	8,802	5,000	7,500	2,500
Subtotal	**10,947**	**24,067**	**24,300**	**26,800**	**2,500**
CAPITAL					
Office Furniture (>$7,500)	$ -	$ 24,215	$ -	$ -	$ -
Motor Vehicles	-	-	40,000	40,000	-
Subtotal	**-**	**24,215**	**40,000**	**40,000**	**-**
INTRA CITY					
Cost Allocation	$ 129,910	$ 137,596	$ 158,400	$ 165,660	$ 7,260
Fleet Fuel, Labor, and Parts	16,661	17,462	19,000	18,500	(500)
Subtotal	**146,571**	**155,058**	**177,400**	**184,160**	**6,760**
MISCELLANEOUS					
United Way	$ 10,500	$ 10,500	$ 10,500	$ 10,500	$ -
General Discretionary	-	-	10,000	10,000	-
Transfer to Other Funds	50,373	51,597	-	20,065	20,065
Subtotal	**60,873**	**62,097**	**20,500**	**40,565**	**20,065**
Total 1% Administration	**$ 888,127**	**$ 1,113,045**	**$ 1,339,896**	**$ 1,440,926**	**$ 101,030**

ONE PERCENT SALES TAX FUND

EXPENDITURES

FIRE DEPARTMENT	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTURAL SERVICES					
Professional Development	$ 2,850	$ 19,467	$ 50,000	$ 50,000	$ -
Professional Services	47,557	5,240	70,000	70,000	-
Advertising	553	-	-	-	-
Insurance and Bonding	-	4,923	-	-	-
Rental	4,019	2,339	-	-	-
Maintenance (Labor Services)	23,099	19,032	52,647	50,000	(2,647)
Computer Software/Maintenance	1,047	-	-	-	-
Loan, Bond, Lease Principal	202,589	212,295	98,333	-	(98,333)
Interest Expense on Debt	19,656	9,706	4,887	-	(4,887)
Subtotal	**301,370**	**273,001**	**275,867**	**170,000**	**(105,867)**
PARTS AND SUPPLIES					
Clothing Supplies	$ 41,329	$ 64,379	$ 74,133	$ 7,500	$ (66,633)
Small Equipment (> $7,500)	21,637	42,807	50,000	50,000	-
Subtotal	**62,967**	**107,186**	**124,133**	**57,500**	**(66,633)**
CAPITAL					
Equipment (> $7,500)	$ 40,307	$ 27,561	$ 100,000	$ 272,500	$ 172,500
Motor Vehicles (> $7,500)	(829)	-	-	-	-
Subtotal	**39,478**	**27,561**	**100,000**	**272,500**	**172,500**
Total Fire Department	**$ 403,814**	**$ 407,748**	**$ 500,000**	**$ 500,000**	**$ (0)**
POLICE DEPARTMENT					
CONTRACTURAL SERVICES					
Computer Software/Maintenance	$ 7,836	$ -	$ -	$ -	$ -
Subtotal	**7,836**	**-**	**-**	**-**	**-**
PARTS AND SUPPLIES					
Small Equipment (> $7,500)	$ 22,801	$ 31,454	$ -	$ -	$ -
Subtotal	**22,801**	**31,454**	**-**	**-**	**-**
CAPITAL					
Equipment (> $7,500)	$ -	$ 69,285	$ 175,000	$ 175,000	$ -
Motor Vehicles (> $7,500)	549,370	978,685	450,000	450,000	-
Subtotal	**549,370**	**1,047,970**	**625,000**	**625,000**	**-**
Total Police Department	**$ 580,007**	**$ 1,079,425**	**$ 625,000**	**$ 625,000**	**$ -**

ONE PERCENT SALES TAX FUND

EXPENDITURES

COMMUNITY REC & EVENTS	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 120,819	$ 125,157	$ 137,182	$ 140,049	$ 2,867
Overtime	6,346	5,392	5,000	5,000	-
Accrual to Adjust to Actual Pay	-	-	-	4,178	4,178
Health Insurance	36,922	35,605	37,665	46,258	8,593
FICA	9,386	9,615	10,642	10,646	4
Public Employees Pension	18,596	18,988	21,015	21,206	191
Workers Compensation	4,121	3,422	3,728	3,535	(193)
Longevity Pay	-	-	1,560	-	(1,560)
Life Insurance	126	117	126	132	6
Employee Appreciation Pay	16,195	-	-	-	-
Subtotal	**212,511**	**198,296**	**216,918**	**231,003**	**14,085**
CONTRACTURAL SERVICES					
Professional Services	$ 23,187	$ -	$ -	$ -	$ -
Maintenance (Labor Services)	24,772	22,665	-	-	-
Small Equipment (> $7,500)	3,499	4,900	-	-	-
Subtotal	**51,458**	**27,565**	**-**	**-**	**-**
CAPITAL					
Equipment (> $7,500)	$ 555,697	$ 646,504	$ 276,831	$ 262,747	$ (14,084)
Parks & Rec Projects	66,410	-	-	-	-
Subtotal	**622,107**	**646,504**	**276,831**	**262,747**	**(14,084)**
MISCELLANEOUS					
ROW Costs-Forestry	$ 35,815	$ 49,040	$ 50,000	$ 50,000	$ -
ROW Costs-Grounds/Facilities	46,294	19,289	50,000	50,000	-
Subtotal	**82,109**	**68,329**	**100,000**	**100,000**	**-**
Total Community Rec & Events	**$ 968,185**	**$ 940,694**	**$ 593,749**	**$ 593,750**	**$ 1**
OTHER PROJECTS					
CONTRACTURAL SERVICES					
Maintenance (Labor Services)	$ -	$ 2,511	$ -	$ -	$ -
Subtotal	**-**	**2,511**	**-**	**-**	**-**
CAPITAL					
Equipment (> $7,500)	$ 166,538	$ 287,756	$ 125,000	$ 123,176	$ (1,824)
Energy Efficiency Projects	40,072	8,302	-	-	-
Subtotal	**206,610**	**296,058**	**125,000**	**123,176**	**(1,824)**
MISCELLANEOUS					
Human Services Allocation	$ 447,524	$ 348,762	$ 250,000	$ 250,000	$ -
Airport	60,000	60,000	60,000	61,200	1,200
Economic Development	200,000	200,000	200,000	200,000	-
Chey Laramie Co Public Health	70,500	70,500	83,750	83,750	-
Cheyenne Animal Shelter	-	-	62,500	62,500	-
Subtotal	**778,024**	**679,262**	**656,250**	**657,450**	**1,200**
Total Other Projects	**$ 984,634**	**$ 977,831**	**$ 781,250**	**$ 780,626**	**$ (624)**

ONE PERCENT SALES TAX FUND

EXPENDITURES

STREET & ALLEY	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Snow Removal Overtime	$ 12,120	$ 15,860	$ 50,000	$ 50,000	$ -
Accrual to Adjust to Actual Pay	-	-	-	1,440	1,440
FICA	-	-	3,825	3,825	-
Public Employees Pension	-	-	7,310	7,310	-
Workers Compensation	-	-	1,340	1,270	(70)
Subtotal	**12,120**	**15,860**	**62,475**	**63,845**	**1,370**
CONTRACTURAL SERVICES					
Professional Services	$ 50,868	$ 29,995	$ 75,000	$ 75,000	$ -
Printing	119	269	500	-	(500)
Emergency Snow Removal	-	-	50,000	50,000	-
Rental	943	876	3,000	3,000	-
Maintenance (Labor Services)	85,201	32,172	85,525	85,000	(525)
Computer Software/Maintenance	1,570	1,636	3,000	3,000	-
Copier Expenses	1,205	1,446	2,500	-	(2,500)
Subtotal	**139,906**	**66,394**	**219,525**	**216,000**	**(3,525)**
PARTS AND SUPPLIES					
Food and Medical Supplies	$ -	$ 331	$ -	$ -	$ -
Fuel (Non Fleet)	3,602	5,787	15,000	15,000	-
Small Equipment (> $7,500)	324	-	5,000	5,000	-
Street & Traffic Supplies	81,182	53,198	50,000	50,000	-
Asphalt Supplies	374,068	248,983	300,000	100,000	(200,000)
Sand and Aggregates Supplies	12,710	4,238	25,000	25,000	-
Salt Supplies	324,065	135,636	400,000	100,000	(300,000)
Subtotal	**795,951**	**448,174**	**795,000**	**295,000**	**(500,000)**
CAPITAL					
Equipment (> $7,500)	$ 168,462	$ 234,543	$ 173,000	$ 675,155	$ 502,155
East Dell Range Boulevard	-	26,640	-	-	-
Prairie & Frontier Mall	11,876	101,206	-	-	-
Evers Boulevard	27,692	49,929	-	-	-
5th Street over Crow Creek	261,385	294,958	-	-	-
Converse/Pershing/19th Design	-	-	1,250,000	1,250,000	-
Crack Seal	30,567	-	250,000	250,000	-
Miscellaneous Concrete	293,398	386,935	500,000	500,000	-
Concrete Street Repair	34,118	-	500,000	500,000	-
Mill and Overlay Projects	1,519,655	2,452,129	2,950,000	2,950,000	-
Mill and Overlay Design	5,802	80,557	50,000	50,000	-
Street Renovation	63,302	305,356	250,000	250,000	-
Slurry/Chip/Micro Projects	-	50,130	500,000	500,000	-
Subtotal	**2,416,256**	**3,982,382**	**6,423,000**	**6,925,155**	**502,155**
Total Street & Alley	**$ 3,364,232**	**$ 4,512,810**	**$ 7,500,000**	**$ 7,500,000**	**$ 0**

ONE PERCENT SALES TAX FUND

EXPENDITURES

TRAFFIC DIVISION	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CONTRACTURAL SERVICES					
Professional Services	$ 181,551	$ 224,679	$ 200,000	$ 200,000	$ -
Postage and Freight	37	-	100	100	-
Rental	948	1,263	2,000	2,000	-
Maintenance (Labor Services)	34	-	-	-	-
Subtotal	**182,570**	**225,941**	**202,100**	**202,100**	**-**
PARTS AND SUPPLIES					
Food and Medical Supplies	$ -	$ 72	$ -	$ -	$ -
Small Equipment (> $7,500)	145	-	1,000	1,000	-
Street & Traffic Supplies	6,951	13,126	25,000	25,000	-
Street & Traffic Paint	18,868	47,758	25,000	25,000	-
Street & Traffic Posts/Signs	16,343	52,403	25,000	25,000	-
Subtotal	**42,307**	**113,360**	**76,000**	**76,000**	**-**
CAPITAL					
Equipment (> $7,500)	$ -	$ 147,000	$ 125,000	$ 125,000	$ -
Motor Vehicles (> $7,500)	-	38,742	-	-	-
Traffic Signals	197,454	412,935	306,900	306,900	-
Traffic Controllers	-	38,700	20,000	20,000	-
Traffic & Safety Improvements	(15,000)	55,219	20,000	20,000	-
Subtotal	**182,454**	**692,596**	**471,900**	**471,900**	**-**
Total Traffic Division	**$ 407,331**	**$ 1,031,897**	**$ 750,000**	**$ 750,000**	**$ -**
DRAINAGE DIVISION					
CAPITAL					
Drainage	$ 119,857	$ 521,758	$ 750,000	$ 750,000	$ -
Storm Sewer Maintenance	59,474	-	250,000	250,000	-
26th Street Interceptor	1,154,320	143,707	-	-	-
Subtotal	**1,333,652**	**665,466**	**1,000,000**	**1,000,000**	**-**
Total Drainage Division	**$ 1,333,652**	**$ 665,466**	**$ 1,000,000**	**$ 1,000,000**	**$ -**
TOTAL	**$ 8,929,982**	**$ 10,728,915**	**$ 13,089,895**	**$ 13,190,302**	**$ 100,407**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 826,994	$ 930,030	$ 1,213,129	$ 1,257,749	4%
Contractual Services	750,511	727,148	841,452	774,600	-8%
Parts and Supplies	934,972	724,240	1,019,433	455,300	-55%
Intra City	146,571	155,058	177,400	184,160	4%
Miscellaneous	921,006	809,687	776,750	798,015	3%
Capital	5,349,927	7,382,752	9,061,731	9,720,478	7%
Total Expenditures	**$ 8,929,982**	**$ 10,728,915**	**$ 13,089,895**	**$ 13,190,302**	

SPECIFIC PURPOSE OPTION TAX FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTERGOVERNMENTAL REVENUE					
Specific Purpose Option Tax	$ 3,657,005	$ 16,001,116	$ 498,837	$ 384,776	$ (114,061)
Overages	-	5,729,452	-	-	-
Subtotal	**3,657,005**	**21,730,568**	**498,837**	**384,776**	**(114,061)**
INTEREST					
Interest	$ 79,157	$ 298,517	$ -	$ 300,000	$ 300,000
Unrealized Gain (Loss)	27,187	172,850	-	-	-
Change in FMV	(417,950)	(17,022)	-	-	-
Subtotal	**(311,606)**	**454,346**	**-**	**300,000**	**300,000**
TOTAL	**$3,345,399**	**$22,184,914**	**$ 498,837**	**$ 684,776**	**$ 185,939**

EXPENDITURES

MUNICIPAL COURT 2017 BALLOT	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CAPITAL					
Office Furniture (>$7,500)	$ 3,922	$ -	$ -	$ -	$ -
Subtotal	**3,922**	**-**	**-**	**-**	**-**
Total Municipal Court 2017 Ballot	**$ 3,922**	**$ -**	**$ -**	**$ -**	**$ -**
STREETS & ALLEYS 2017 BALLOT					
CAPITAL					
Street Renovation	$ 2,340,658	$ 3,019,563	$ -	$ -	$ -
Subtotal	**2,340,658**	**3,019,563**	**-**	**-**	**-**
Total Streets & Alleys 2017 Ballot	**$2,340,658**	**$ 3,019,563**	**$ -**	**$ -**	**$ -**
SANITATION 2012 BALLOT					
CONTRACTUAL SERVICES					
Professional Services	$ 5,340	$ 2,153	$ -	$ -	$ -
Subtotal	**5,340**	**2,153**	**-**	**-**	**-**
Total Sanitation 2012 Ballot	**$ 5,340**	**$ 2,153**	**$ -**	**$ -**	**$ -**
POLICE CAPITAL PROJECTS					
CAPITAL					
Professional Services	$ (255)	$ 150,260	$ -	$ -	$ -
Office Furniture (>$7,500)	2,698	18,329	-	-	-
Buildings (> $75,000)	-	877,163	-	-	-
Subtotal	**2,443**	**1,045,751**	**-**	**-**	**-**
Total Police Capital Projects	**$ 2,443**	**$ 1,045,751**	**$ -**	**$ -**	**$ -**

SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

FIRE 2017 BALLOT	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CAPITAL					
Buildings (> $75,000)	$ -	$ 5,683,685	$ -	$ -	$ -
Subtotal	**-**	**5,683,685**	**-**	**-**	**-**
Total Fire 2017 Ballot	**$ -**	**$ 5,683,685**	**$ -**	**$ -**	**$ -**
AQUATIC CENTER 2012 BALLOT					
CAPITAL					
Building Impr (> $40,000)	$ 49,172	$ -	$ -	$ -	$ -
Subtotal	**49,172**	**-**	**-**	**-**	**-**
Total Aquatic Center 2012 Ballot	**$ 49,172**	**$ -**	**$ -**	**$ -**	**$ -**
COST ALLOCATION ALL PROJECTS					
INTRA CITY					
Cost Allocation	$ 37,866	$ 43,437	$ 28,800	$ 30,120	$ 1,320
Subtotal	**37,866**	**43,437**	**28,800**	**30,120**	**1,320**
E. CHEYENNE PARK 2017 BALLOT					
CAPITAL					
Infrastructure Development	$ 120,235	$ 35,936	$ -	$ -	$ -
Subtotal	**120,235**	**35,936**	**-**	**-**	**-**
Total Cost Allocation & E. Cheyenne	**$ 158,101**	**$ 79,373**	**$ 28,800**	**$ 30,120**	**$ 1,320**
BOTANIC GARDENS 2017 BALLOT					
PAYROLL					
Regular Employees	$ 125,367	$ 84,194	$ 43,888	$ 85,663	$ 41,775
Accrual to Adjust to Actual Pay	-	-	-	6,390	6,390
Temporary/Part Time	15,197	27,568	70,000	133,200	63,200
Overtime	660	491	3,000	3,000	-
Health Insurance	29,428	21,635	9,483	36,531	27,048
FICA	10,546	8,155	8,924	16,660	7,736
Public Employees Pension	16,970	12,396	6,969	13,077	6,108
Workers Compensation	4,679	2,905	3,127	5,531	2,405
Longevity Pay	195	780	780	780	-
Life Insurance	116	80	42	84	42
Employee Appreciation Pay	31,942	-	-	-	-
Subtotal	**235,100**	**158,204**	**146,213**	**300,916**	**154,703**
CONTRACTURAL SERVICES					
Professional Services	$ 21,233	$ 7,619	$ 50,000	$ 50,000	$ -
Printing	480	-	-	-	-
Gas and Electric Utilities	78,815	81,173	84,000	80,000	(4,000)
Maintenance (Labor Services)	21,904	35,730	17,000	17,000	-
Copier Expenses	5,274	6,056	-	-	-
Subtotal	**127,706**	**130,578**	**151,000**	**147,000**	**(4,000)**

SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

BOTANIC GARDENS 2017 BALLOT	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PARTS AND SUPPLIES					
Office Supplies	$ 2,009	$ 18	$ 2,500	$ 2,500	$ -
Maintenance Supplies	14,537	5,400	15,000	15,000	-
Subtotal	**16,546**	**5,418**	**17,500**	**17,500**	**-**
Total Botanic Gardens 2017 Ballot	**$ 379,352**	**$ 294,199**	**$ 314,713**	**$ 465,416**	**$ 150,703**
GREENWAY 2017 BALLOT					
PAYROLL					
Regular Employees	$ 65,708	$ 71,431	$ -	$ -	$ -
Overtime	3,678	3,773	-	-	-
Health Insurance	19,762	15,590	-	-	-
FICA	5,137	5,570	-	-	-
Public Employees Pension	9,713	11,014	-	-	-
Workers Compensation	2,271	2,026	-	-	-
Longevity Pay	-	130	-	-	-
Life Insurance	65	63	-	-	-
Employee Appreciation Pay	11,105	-	-	-	-
Subtotal	**117,439**	**109,598**	**-**	**-**	**-**
CONTRACTUAL SERVICES					
Vandalism Expense	$ -	$ 1,202	$ -	$ -	$ -
Greenway Maintenance	62,850	171,687	-	-	-
Subtotal	**62,850**	**172,889**	**-**	**-**	**-**
CAPITAL					
Greenway Projects	$ 1,878,173	$ 258,671	$ -	$ -	$ -
Subtotal	**1,878,173**	**258,671**	**-**	**-**	**-**
Total Greenway 2017 Ballot	**$2,058,462**	**$ 541,158**	**$ -**	**$ -**	**$ -**
CHRISTENSEN 2017 BALLOT					
CONTRACTUAL SERVICES					
Professional Services	$ 125,962	$ 257,074	$ -	$ -	$ -
Subtotal	**125,962**	**257,074**	**-**	**-**	**-**
Total Christensen 2017 Ballot	**$ 125,962**	**$ 257,074**	**$ -**	**$ -**	**$ -**
WEST EDGE 2017 BALLOT					
CAPITAL					
Infrastructure Development	$ 18,613	$ 162,889	$ -	$ -	$ -
Subtotal	**18,613**	**162,889**	**-**	**-**	**-**
MISCELLANEOUS					
Transfer to Other Funds	$ 1,142,837	$ -	$ -	$ -	$ -
Subtotal	**1,142,837**	**-**	**-**	**-**	**-**
Total West Edge 2017 Ballot	**$ 1,161,450**	**$ 162,889**	**$ -**	**$ -**	**$ -**

SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

17TH ST. CORRIDOR 2012 BALLOT	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CAPITAL					
Infrastructure Development	$ 25,683	$ 2,745	$ -	$ -	$ -
Subtotal	**25,683**	**2,745**	**-**	**-**	**-**
Total 17th St. Corridor 2012 Ballot	**$ 25,683**	**$ 2,745**	**$ -**	**$ -**	**$ -**
OVERAGE FUNDS					
CONTRACTUAL SERVICES					
Professional Services	$ -	$ 8,367	$ -	$ -	$ -
Subtotal	**-**	**8,367**	**-**	**-**	**-**
CAPITAL					
Overage Projects-2017 Ballot	$ 155,793	$ 661,405	$ -	$ -	$ -
Subtotal	**155,793**	**661,405**	**-**	**-**	**-**
Total Overage Funds	**$ 155,793**	**$ 669,772**	**$ -**	**$ -**	**$ -**
POLICE 2021 BALLOT					
CAPITAL					
Equipment (> $7,500)	$ -	$ 885,168	$ -	$ -	$ -
Police Evidence-2021 Ballot	26,376	-	-	-	-
Subtotal	**26,376**	**885,168**	**-**	**-**	**-**
Total Police 2021 Ballot	**$ 26,376**	**$ 885,168**	**$ -**	**$ -**	**$ -**
FIRE 2021 BALLOT					
CONTRACTUAL SERVICES					
Interest Expense on Debt	$ -	$ 23,773	$ -	$ -	$ -
Subtotal	**-**	**23,773**	**-**	**-**	**-**
CAPITAL					
Fire Equipment-2021 Ballot	$ -	$ 50,570	$ -	$ -	$ -
Buildings (> $75,000)	427,272	7,708,513	-	-	-
Subtotal	**427,272**	**7,759,083**	**-**	**-**	**-**
Total Fire 2021 Ballot	**$ 427,272**	**$ 7,782,855**	**$ -**	**$ -**	**$ -**
CEMETERY 2021 BALLOT					
CAPITAL					
	$ -	$ 1,232,818	$ -	$ -	$ -
Subtotal	**-**	**1,232,818**	**-**	**-**	**-**
Total Cemetery 2021 Ballot	**$ -**	**$ 1,232,818**	**$ -**	**$ -**	**$ -**

SPECIFIC PURPOSE OPTION TAX FUND

EXPENDITURES

GREENWAY 2021 BALLOT	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ -	$ -	$ 79,752	$ 120,798	$ 41,046
Accrual to Adjust to Actual Pay	-	-	-	3,623	3,623
Overtime	-	-	5,000	5,000	-
Health Insurance	-	-	19,890	28,091	8,200
FICA	-	-	6,313	9,184	2,871
Public Employees Pension	-	-	12,505	18,516	6,011
Workers Compensation	-	-	2,211	3,049	838
Longevity Pay	-	-	780	851	71
Life Insurance	-	-	74	128	54
Subtotal	**-**	**-**	**126,525**	**189,240**	**62,715**
CONTRACTUAL SERVICES					
Greenway Maintenance	$ -	$ 191,440	$ -	$ -	$ -
Greenway Projects	-	347,049	-	-	-
Subtotal	**-**	**538,489**	**-**	**-**	**-**
Total Greenway 2021 Ballot	**$ -**	**$ 538,489**	**$ 126,525**	**$ 189,240**	**$ 62,715**
GENERAL PROJECTS 2021 BALLOT					
CAPITAL					
Cost Allocation	$ -	$ 18,162	$ 28,800	$ -	$ (28,800)
Subtotal	**-**	**18,162**	**28,800**	**-**	**(28,800)**
Total General Projects 2021 Ballot	**$ -**	**$ 18,162**	**$ 28,800**	**$ -**	**$ (28,800)**
SPECIAL PROJECTS 2021 BALLOT					
MISCELLANEOUS					
Downtown Projects-2021 Ballot	$ -	$ 438,258	$ -	$ -	$ -
Subtotal	**-**	**438,258**	**-**	**-**	**-**
Total Special Projects 2021 Ballot	**$ -**	**$ 438,258**	**$ -**	**$ -**	**$ -**
CITY-COUNTY SUPPORT 2021 BALLOT					
MISCELLANEOUS					
MRG-Air Service	$ -	$ 423,416	$ -	$ -	$ -
Subtotal	**-**	**423,416**	**-**	**-**	**-**
Total City-County Support 2021 Ballc	**$ -**	**$ 423,416**	**$ -**	**$ -**	**$ -**
	$ 6,919,986	**$23,077,528**	**$ 498,837**	**$ 684,776**	**$ 185,939**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 352,539	$ 267,802	$ 272,737	$ 490,156	80%
Contractual Services	321,858	1,133,322	151,000	147,000	-3%
Parts and Supplies	16,546	5,418	17,500	17,500	0%
Intra City	37,866	43,437	28,800	30,120	5%
Miscellaneous	1,142,837	861,674	-	-	0%
Capital	5,048,340	20,765,875	28,800	-	-100%
Total Expenditures	**$ 6,919,986**	**$ 23,077,528**	**$ 498,837**	**$ 684,776**	

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YOUTH ACTIVITIES FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTEREST					
Interest	$ 7	$ 22	$ 20	$ 30	$ 10
Subtotal	**7**	**22**	**20**	**30**	**10**
MISCELLANEOUS					
Ropes Course Fees	$ 7,155	$ 3,925	$ 3,600	$ 5,000	$ 1,400
Subtotal	**7,155**	**3,925**	**3,600**	**5,000**	**1,400**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ 15,587	$ 14,231	$ (1,356)
Subtotal	**-**	**-**	**15,587**	**14,231**	**(1,356)**
TOTAL	**$ 7,161**	**$ 3,947**	**$ 19,207**	**$ 19,261**	**$ 55**

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Accrual to Adjust to Actual Pay	$ -	$ -	$ -	$ 58	$ 58
Temporary/Part Time	-	-	2,000	2,000	-
FICA	-	-	153	153	-
Workers Compensation	-	-	54	51	(3)
Subtotal	**-**	**-**	**2,207**	**2,261**	**55**
CONTRACTUAL SERVICES					
Professional Development	$ 8,720	$ 8,222	$ 9,500	$ 9,500	$ -
Professional Services	2,344	4,242	4,000	4,000	-
Maintenance (Labor Services)	-	-	1,500	1,500	-
Subtotal	**11,064**	**12,464**	**15,000**	**15,000**	**-**
PARTS AND SUPPLIES					
Office Supplies	$ 71	$ 329	$ 1,500	$ 1,400	$ (100)
Maintenance Supplies	-	84	-	100	100
Subtotal	**71**	**413**	**1,500**	**1,500**	**-**
INTRA CITY					
Cost Allocation	$ 315	$ 364	$ 500	$ 500	$ -
Subtotal	**315**	**364**	**500**	**500**	**-**
TOTAL	**$ 11,450**	**$ 13,240**	**$ 19,207**	**$ 19,261**	**$ 55**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ -	$ -	$ 2,207	$ 2,261	2%
Contractual Services	11,064	12,464	15,000	15,000	0%
Parts and Supplies	71	413	1,500	1,500	0%
Intra City	315	364	500	500	0%
Total Expenditures	**$ 11,450**	**$ 13,240**	**$ 19,207**	**$ 19,261**	

GOLF FACILITIES FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CHARGES FOR SERVICES					
Golf-Annual Memberships	$ 305,550	$ 332,537	$ 300,000	$ 325,000	$ 25,000
Subtotal	**305,550**	**332,537**	**300,000**	**325,000**	**25,000**
INTEREST					
Interest	$ 2,285	$ 21,614	$ 20,000	$ 300	$ (19,700)
Unrealized Gain (Loss)	-	2,465	-	-	-
Change in FMV	(7,499)	-	-	-	-
Subtotal	**(5,215)**	**24,079**	**20,000**	**300**	**(19,700)**
MISCELLANEOUS					
Property Sales	$ 184	$ 20,154	$ -	$ -	$ -
Subtotal	**184**	**20,154**	**-**	**-**	**-**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ 54,300	$ 203,200	$ 148,900
Subtotal	**-**	**-**	**54,300**	**203,200**	**148,900**
TOTAL	**$ 300,519**	**$ 376,769**	**$ 374,300**	**$ 528,500**	**$ 154,200**

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PARTS AND SUPPLIES					
Irrigation Supplies	$ 4,726	$ 556	$ 7,000	$ 7,000	$ -
Small Equipment (> $7,500)	488	8,523	7,000	7,000	-
Subtotal	**5,213**	**9,079**	**14,000**	**14,000**	**-**
CAPITAL					
Equipment (> $7,500)	$ 33,449	$ 287,012	$ 300,000	$ 400,000	$ 100,000
Landscaping Supplies	14,747	15,196	50,000	100,000	50,000
Subtotal	**48,196**	**302,208**	**350,000**	**500,000**	**150,000**
INTRA CITY					
Cost Allocation	$ 1,521	$ 8,779	$ 10,300	$ 14,500	$ 4,200
Subtotal	**1,521**	**8,779**	**10,300**	**14,500**	**4,200**
TOTAL	**$ 54,930**	**$ 320,065**	**$ 374,300**	**$ 528,500**	**$ 154,200**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Parts and Supplies	$ 5,213	$ 9,079	$ 14,000	$ 14,000	0%
Intra City	1,521	8,779	10,300	14,500	41%
Capital	48,196	302,208	350,000	500,000	43%
Total Expenditures	**$ 54,930**	**$ 320,065**	**$ 374,300**	**$ 528,500**	

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INTERNAL SERVICE FUND

FLEET MAINTENANCE FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CHARGES FOR SERVICES					
Fleet Charges-Fuel	$ 2,020,421	$ 2,236,041	$ 3,114,290	$ 3,271,005	$ 156,715
Fleet Charges-Parts	1,208,712	1,387,078	1,956,741	2,055,579	98,838
Fleet Charges-Labor	1,088,561	1,246,468	1,315,848	1,474,750	158,902
Subtotal	**4,317,694**	**4,869,587**	**6,386,879**	**6,801,334**	**414,455**
INTEREST					
Interest	$ 520	$ 3,379	$ 2,700	$ 1,656	$ (1,044)
Unrealized Gain (Loss)	(2,269)	425	-	-	-
Change in FMV	(1,468)	-	-	-	-
Subtotal	**(3,217)**	**3,803**	**2,700**	**1,656**	**(1,044)**
MISCELLANEOUS					
Property Sales	$ 939	$ 727	$ -	$ -	$ -
Misc. Revenue	1,197	190	-	-	-
Donation of Fixed Assets	76,930	84,995	-	-	-
Subtotal	**79,066**	**85,911**	**-**	**-**	**-**
TOTAL	**$4,393,544**	**$ 4,959,301**	**$6,389,579**	**$6,802,990**	**$ 413,411**

FLEET MAINTENANCE FUND

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 80,192	$ 83,591	$ 85,230	$ 87,787	$ 2,557
Regular Employees	610,212	631,661	644,072	660,867	16,795
Accrual to Adjust to Actual Pay	-	-	-	23,421	23,421
Temporary/Part Time	16,141	9,074	21,500	48,500	27,000
Overtime	10,528	187,536	16,000	16,000	-
Health Insurance	225,339	54,968	203,525	168,392	(35,133)
FICA	54,100	102,723	57,214	60,887	3,673
Public Employees Pension	107,106	19,364	110,279	113,064	2,785
Workers Compensation	23,672	8,465	20,044	20,306	263
Longevity Pay	5,010	725	7,800	7,500	(300)
Specialty Pay	900	396	1,200	1,200	-
Mileage Allowance	216	13,700	460	460	-
Tool Allowance	22,000	590	14,400	12,000	(2,400)
Life Insurance	643	(17,297)	632	618	(14)
Employee Appreciation Pay	73,345	-	-	-	-
Accrued Leave Payout	(5,846)	-	-	-	-
Subtotal	**1,223,558**	**1,095,495**	**1,182,355**	**1,221,003**	**38,647**
CONTRACTUAL SERVICES					
Professional Development	$ 5,102	$ 1,152	$ 19,500	$ 19,500	$ -
Dues and Subscriptions	3,766	8,927	10,000	10,000	-
Professional Services	32,030	47,305	50,000	50,000	-
Printing	-	65	300	300	-
Postage and Freight	152	-	200	200	-
Insurance and Bonding	33,450	36,508	43,100	43,800	700
Telecommunications	2,725	1,978	2,900	2,900	-
Gas and Electric Utilities	44,850	49,086	54,000	40,000	(14,000)
Rental	78	-	-	-	-
Maintenance (Labor Services)	169,636	253,256	240,000	240,000	-
Computer Software/Maintenance	10,874	9,862	14,562	14,562	-
Copier Expenses	2,460	2,767	2,750	2,750	-
Subtotal	**305,123**	**410,905**	**437,312**	**424,012**	**(13,300)**
PARTS AND SUPPLIES					
Office Supplies	$ 1,648	$ 2,361	$ 2,000	$ 2,000	$ -
Food and Medical Supplies	655	929	1,000	1,000	-
Maintenance Supplies	1,529	14,447	15,000	15,000	-
Fuel (Non Fleet)	2,450	2,251	4,000	4,000	-
Clothing Supplies	3,207	3,716	8,000	8,000	-
Small Equipment (> $7,500)	8,686	5,206	14,500	14,500	-
Non-Inventory Tires	91,655	79,092	136,500	143,325	6,825
Non-Inventory Parts	502,434	571,392	682,000	716,000	34,000
Subtotal	**612,264**	**679,395**	**863,000**	**903,825**	**40,825**

FLEET MAINTENANCE FUND

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CAPITAL					
Building Impr (> $40,000)	$ -	$ -	$ 945,000	$ 650,000	$ (295,000)
Subtotal	**-**	**-**	**945,000**	**650,000**	**(295,000)**
INTRA CITY					
Cost Allocation	$ 122,547	$ 128,139	$ 148,000	$ 172,100	$ 24,100
Fleet Labor Costs	335,402	373,635	450,000	400,000	(50,000)
Inventory Fleet-Fuel	1,710,378	1,927,412	2,200,000	2,100,000	(100,000)
Fleet Fuel, Labor, and Parts	37,254	60,258	60,000	63,000	3,000
Fleet Inventory Adjustment	95,447	(5,401)	-	-	-
Subtotal	**2,301,029**	**2,484,042**	**2,858,000**	**2,735,100**	**(122,900)**
MISCELLANEOUS					
Depreciation	$ 58,675	$ 59,579	$ 59,000	$ 59,600	$ 600
Carryover to Reserves	-	-	44,912	809,450	764,538
Subtotal	**58,675**	**59,579**	**103,912**	**869,050**	**765,138**
TOTAL	**$4,500,648**	**$ 4,729,416**	**$6,389,579**	**$6,802,990**	**$ 413,411**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 1,223,558	$ 1,095,495	$ 1,182,355	$ 1,221,003	3%
Contractual Services	305,123	410,905	437,312	424,012	-3%
Parts and Supplies	612,264	679,395	863,000	903,825	5%
Capital	-	-	945,000	650,000	-31%
Intra City	2,301,029	2,484,042	2,858,000	2,735,100	-4%
Miscellaneous	58,675	59,579	103,912	869,050	736%
Total Expenditures	**$4,500,648**	**$ 4,729,416**	**$6,389,579**	**$6,802,990**	

ENTERPRISE FUNDS

SOLID WASTE FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CHARGES FOR SERVICES					
Sanitation-Refuse Removal	$ 16,111,390	$ 17,716,766	$ 8,563,741	$ 8,761,715	$ 197,974
Sanitation-Landfill	752,839	269,944	309,712	321,463	11,751
Sanitation-Special Pickups	1,032,429	990,650	731,053	762,773	31,720
Sanitation-Transfer Station	312,366	304,267	269,479	278,442	8,963
Sanitation-Freon Removal	244	255	-	300	300
Sanitation-Hazardous Waste	3,327	2,997	-	3,000	3,000
Sanitation-Compost Fees	95,448	93,850	1,550,162	1,586,016	35,854
Sanitation-Recycling	901	5,535	33,642	35,783	2,141
Sanitation-Roll Offs	279,556	304,627	731,053	762,773	31,720
Sanitation-1.5 CU Dumpsters	118,617	119,282	4,223,792	4,407,062	183,270
Sanitation-Front Load Contain	133,104	157,071	2,924,378	3,050,952	126,574
Subtotal	**18,840,221**	**19,965,245**	**19,337,012**	**19,970,279**	**633,267**
INTEREST					
Interest	$ 28,992	$ 124,605	$ 250,000	$ 523,889	$ 273,889
Unrealized Gain (Loss)	100,991	126,837	150,000	62,051	(87,949)
Gain (Loss) Asset Disposals	(377,255)	13,608	-	-	-
Change in FMV	(905,867)	(65,260)	-	-	-
Subtotal	**(1,153,139)**	**199,789**	**400,000**	**585,940**	**185,940**
MISCELLANEOUS					
Misc. Leases & Easements	$ 269,493	$ 240,967	$ 248,000	$ 244,500	$ (3,500)
Insurance Claims	-	81,148	-	-	-
Misc. Revenue	3,804	(2)	-	-	-
Donation of Fixed Assets	73,341	12,658	-	-	-
Subtotal	**346,637**	**334,772**	**248,000**	**244,500**	**(3,500)**
SANITATION					
Property Sales	$ 2,596	$ 5,831	$ 844	$ -	$ (844)
Subtotal	**2,596**	**5,831**	**844**	**-**	**(844)**
TOTAL	**$18,036,315**	**$ 20,505,636**	**$19,985,856**	**$ 20,800,719**	**$ 814,863**

SOLID WASTE FUND

EXPENDITURES

SANITATION	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 75,529	$ 8,667	$ 92,433	$ 95,206	$ 2,773
Regular Employees	2,138,241	2,298,404	2,758,974	2,829,477	70,503
Accrual to Adjust to Actual Pay	-	-	-	93,440	93,440
Temporary/Part Time	-	-	19,500	19,500	-
Overtime	259,080	254,911	300,000	300,000	-
Health Insurance	877,988	882,489	1,194,309	1,072,890	(121,419)
FICA	183,753	190,327	233,798	241,466	7,669
Public Employees Pension	95,131	91,527	470,595	482,279	11,684
Workers Compensation	81,694	67,613	81,906	80,366	(1,539)
Longevity Pay	11,675	25,145	27,960	29,460	1,500
Specialty Pay	23,350	28,850	27,600	32,400	4,800
Buyout Option	23,984	9,122	-	-	-
Mileage Allowance	993	-	-	-	-
Tool Allowance	4,000	4,500	4,800	4,800	-
Life Insurance	2,286	2,271	2,788	2,764	(24)
Unemployment Compensation	17,644	9,826	-	-	-
Pension Expense (GASB 68)	(574,199)	374,952	-	-	-
Employee Appreciation Pay	7,866	-	-	-	-
Accrued Leave Payout	1,649	19,208	-	-	-
Subtotal	**3,230,666**	**4,267,810**	**5,214,662**	**5,284,049**	**69,387**
CONTRACTUAL SERVICES					
Professional Development	$ 598	$ 6,004	$ 20,000	$ 20,000	$ -
Dues and Subscriptions	-	-	500	500	-
Professional Services	(199,717)	183,892	300,000	300,000	-
Licenses and Fees	40	415	1,000	1,000	-
Printing	2,142	4,461	7,500	6,000	(1,500)
Advertising	12,244	20,096	20,000	40,000	20,000
Postage and Freight	2,051	701	1,500	1,000	(500)
Insurance and Bonding	145,747	148,461	175,200	190,800	15,600
Non Insured/Deductible Loss	16,290	28,558	-	-	-
Telecommunications	10,945	7,095	11,000	11,000	-
Gas and Electric Utilities	147,181	182,086	160,000	160,000	-
Maintenance (Labor Services)	46,504	49,375	70,000	70,000	-
Computer Software/Maintenance	1,853	-	2,000	2,000	-
Copier Expenses	4,503	4,403	6,000	6,000	-
Subtotal	**190,381**	**635,545**	**774,700**	**808,300**	**33,600**
PARTS AND SUPPLIES					
Office Supplies	$ 8,432	$ 4,245	$ 5,000	$ 5,000	$ -
Food and Medical Supplies	257	85	1,000	1,000	-
Maintenance Supplies	47,066	34,344	80,000	80,000	-
Fuel (Non Fleet)	8,202	9,214	15,000	15,000	-
Clothing Supplies	33,715	29,488	30,000	35,000	5,000
Small Equipment (> $7,500)	42,029	354,382	400,000	180,000	(220,000)
Subtotal	**139,702**	**431,759**	**531,000**	**316,000**	**(215,000)**

SOLID WASTE FUND

EXPENDITURES

SANITATION (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CAPITAL					
Equipment (> $7,500)	$ 101,910	$ 10,638	$ 75,000	$ 3,000,000	$ 2,925,000
Computers (> $7,500)	-	-	5,000	5,000	-
Building Impr (> $40,000)	-	131,606	525,000	50,000	(475,000)
	101,910	**142,244**	**605,000**	**3,055,000**	**2,450,000**
INTRA CITY					
Cost Allocation	$ 249,039	$ 284,790	$ 391,700	$ 368,200	$ (23,500)
Fleet Fuel, Labor, and Parts	1,216,303	1,425,240	1,400,000	1,500,000	100,000
Subtotal	**1,465,342**	**1,710,030**	**1,791,700**	**1,868,200**	**76,500**
MISCELLANEOUS					
Carryover to Reserves	$ -	$ -	$ 2,032,027	$ 341,464	$(1,690,563)
Transfer to General Fund	930,810	768,736	854,219	950,971	96,752
Depreciation	1,879,686	2,084,426	1,900,000	2,085,000	185,000
Subtotal	**2,810,496**	**2,853,162**	**4,786,246**	**3,377,435**	**(1,408,811)**
Total Sanitation	**$ 7,938,497**	**$ 10,040,550**	**$ 13,703,308**	**$ 14,708,984**	**$ 1,005,676**
EQUIPMENT REPLACEMENT					
CONTRACTUAL SERVICES					
Interest Expense on Debt	$ 25,400	$ 7,453	$ -	$ -	$ -
Uncollectible Accounts	92,181	263,602	-	-	-
Subtotal	**117,580**	**271,054**	**-**	**-**	**-**
Total Equipment Replacement	**$ 117,580**	**$ 271,054**	**$ -**	**$ -**	**$ -**

SOLID WASTE FUND

EXPENDITURES

RECYCLING	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 210,378	$ 215,772	$ 221,351	$ 228,033	$ 6,682
Accrual to Adjust to Actual Pay	-	-	-	6,856	6,856
Overtime	10,059	8,441	15,000	10,000	(5,000)
Health Insurance	54,803	47,219	45,598	46,775	1,177
FICA	16,707	16,959	17,930	18,152	222
Public Employees Pension	31,662	33,556	35,326	35,686	360
Workers Compensation	7,336	5,997	6,281	6,050	(232)
Longevity Pay	780	1,560	1,680	2,460	780
Specialty Pay	3,500	3,750	3,600	3,600	-
Life Insurance	211	233	240	240	-
Subtotal	**335,437**	**333,487**	**347,007**	**357,852**	**10,845**
CONTRACTUAL SERVICES					
Dues and Subscriptions	$ 250	$ -	$ 500	$ 500	$ -
Professional Services	335,520	350,342	370,000	510,000	140,000
Advertising	648	230	5,000	5,000	-
Postage and Freight	87	69	200	200	-
Insurance and Bonding	11,947	12,169	14,400	15,600	1,200
Telecommunications	296	-	400	400	-
Rental	-	4,685	4,680	5,000	320
Maintenance (Labor Services)	-	1,397	2,000	2,000	-
Subtotal	**348,749**	**368,891**	**397,180**	**538,700**	**141,520**
PARTS AND SUPPLIES					
Office Supplies	$ 1,445	$ 5,359	$ 1,200	$ 1,200	$ -
Maintenance Supplies	6,994	459	10,000	10,000	-
Clothing Supplies	1,251	875	2,750	2,750	-
Small Equipment (> $7,500)	2,670	-	10,000	5,000	(5,000)
Subtotal	**12,360**	**6,693**	**23,950**	**18,950**	**(5,000)**
CAPITAL					
Building Impr (> $40,000)	$ 10,800	$ 14,164	$ -	$ -	$ -
Subtotal	**10,800**	**14,164**	**-**	**-**	**-**
INTRA CITY					
Cost Allocation	$ 18,157	$ 25,239	$ 31,300	$ 30,800	$ (500)
Fleet Fuel, Labor, and Parts	43,226	91,511	80,000	95,000	15,000
Subtotal	**61,383**	**116,750**	**111,300**	**125,800**	**14,500**
MISCELLANEOUS					
Carryover to Reserves	$ -	$ -	$ 160,494	$ 26,765	$ (133,729)
Depreciation	41,153	82,151	42,000	83,000	41,000
Subtotal	**41,153**	**82,151**	**202,494**	**109,765**	**(92,729)**
Total Recycling	**$ 809,883**	**$ 922,136**	**$ 1,081,931**	**$ 1,151,067**	**$ 69,136**

SOLID WASTE FUND

EXPENDITURES

LANDFILL	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 75,592	$ 77,047	$ 88,400	$ 95,206	$ 6,806
Deputy Director	97,593	111,100	112,200	115,566	3,366
Regular Employees	379,225	454,869	477,625	486,979	9,355
Accrual to Adjust to Actual Pay	-	-	-	21,105	21,105
Overtime	26,226	23,670	35,000	35,000	-
Health Insurance	117,209	147,797	171,690	153,470	(18,220)
FICA	44,611	50,473	53,995	55,360	1,366
Public Employees Pension	86,407	99,549	106,782	109,545	2,763
Workers Compensation	19,330	18,142	18,916	18,498	(418)
Longevity Pay	2,778	5,278	6,360	6,330	(30)
Specialty Pay	9,600	9,700	10,800	10,200	(600)
Mileage Allowance	26	180	-	200	200
Life Insurance	499	530	564	546	(18)
Employee Appreciation Pay	5,553	-	-	-	-
Accrued Leave Payout	9,197	-	-	-	-
Subtotal	**873,845**	**998,335**	**1,082,331**	**1,108,005**	**25,674**
CONTRACTUAL SERVICES					
Professional Development	$ 7,103	$ 5,407	$ 20,000	$ 20,000	$ -
Dues and Subscriptions	831	490	1,000	1,200	200
Professional Services	109,715	330,885	350,000	460,000	110,000
Licenses and Fees	-	1,000	500	500	-
Printing	-	-	250	250	-
Advertising	562	1,010	1,000	500	(500)
Postage and Freight	46	44	250	250	-
Insurance and Bonding	31,508	29,937	35,300	38,400	3,100
Non Insured/Deductible Loss	2,133	597	-	-	-
Telecommunications	3,106	991	3,300	3,300	-
Gas and Electric Utilities	-	254	-	-	-
Rental	13,368	18,143	25,000	60,000	35,000
Maintenance (Labor Services)	6,141	8,168	125,000	75,000	(50,000)
Computer Software/Maintenance	2,794	7,031	5,000	4,000	(1,000)
Subtotal	**177,307**	**403,956**	**566,600**	**663,400**	**96,800**
PARTS AND SUPPLIES					
Office Supplies	$ 1,636	$ 2,895	$ 1,800	$ 1,800	$ -
Food and Medical Supplies	1,250	1,188	1,500	1,500	-
Maintenance Supplies	8,599	5,911	15,000	325,000	310,000
Fuel (Non Fleet)	4,430	4,632	4,000	4,000	-
Clothing Supplies	1,846	1,776	6,050	6,050	-
Small Equipment (> $7,500)	2,496	1,259	5,000	5,000	-
Subtotal	**20,258**	**17,663**	**33,350**	**343,350**	**310,000**

SOLID WASTE FUND

EXPENDITURES

LANDFILL (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CAPITAL					
Equipment (> $7,500)	$ 15,905	$ 96,350	$ 700,000	$ 1,468,000	$ 768,000
Landfill Closure Expenditures	1,044,824	(704,506)	500,000	-	(500,000)
Building Impr (> $40,000)	(19,841)	115,289	350,000	40,000	(310,000)
Subtotal	**1,040,888**	**(492,867)**	**1,550,000**	**1,508,000**	**(42,000)**
INTRA CITY					
Cost Allocation	$ 91,620	$ 71,282	$ 122,400	$ 127,100	$ 4,700
Fleet Fuel, Labor, and Parts	539,845	519,336	530,000	534,000	4,000
Subtotal	**631,465**	**590,618**	**652,400**	**661,100**	**8,700**
MISCELLANEOUS					
Carryover to Reserves	$ -	$ -	$ 723,140	$ 26,765	$ (696,375)
Depreciation	264,279	349,683	270,000	350,000	80,000
Subtotal	**264,279**	**349,683**	**993,140**	**376,765**	**(616,375)**
Total Landfill	**$ 3,008,042**	**$ 1,867,390**	**$ 4,877,821**	**$ 4,660,620**	**$ (217,201)**
BELVOIR RANCH					
PAYROLL					
Regular Employees	$ 48,468	$ 50,989	$ 52,133	$ 54,843	$ 2,710
Accrual to Adjust to Actual Pay	-	-	-	1,724	1,724
Overtime	363	2,491	5,000	5,000	-
Health Insurance	9,270	9,204	9,482	9,727	245
FICA	3,648	4,033	4,376	4,583	206
Public Employees Pension	7,214	7,968	8,511	8,907	396
Workers Compensation	1,576	1,429	1,533	1,522	(12)
Longevity Pay	510	1,020	1,080	1,080	-
Uniform Allowance	110	-	110	110	-
Life Insurance	42	41	42	42	-
Employee Appreciation Pay	5,553	-	-	-	-
Subtotal	**76,753**	**77,176**	**82,268**	**87,537**	**5,269**
CONTRACTUAL SERVICES					
Professional Services	$ 24,399	$ 26,187	$ 45,000	$ 45,000	$ -
Licenses and Fees	40	-	100	100	-
Property Tax	4,929	5,158	20,000	20,000	-
Advertising	-	373	500	500	-
Postage and Freight	1	-	-	-	-
Insurance and Bonding	2,389	2,434	2,900	3,100	200
Telecommunications	2,279	-	2,300	2,300	-
Gas and Electric Utilities	16,580	25,020	24,000	24,000	-
Rental	5,760	2,903	7,500	7,500	-
Maintenance (Labor Services)	841	-	5,000	5,000	-
Subtotal	**57,219**	**62,074**	**107,300**	**107,500**	**200**

SOLID WASTE FUND

EXPENDITURES

BELVOIR RANCH (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PARTS AND SUPPLIES					
Maintenance Supplies	$ 2,901	$ 21,682	$ 35,000	$ 35,000	$ -
Fuel (Non Fleet)	2,567	5,457	6,000	6,000	-
Small Equipment (> $7,500)	1,931	-	2,500	2,500	-
Subtotal	**7,400**	**27,139**	**43,500**	**43,500**	**-**
CAPITAL					
Equipment (> $7,500)	$ -	$ 11,025	$ -	$ -	$ -
Subtotal	**-**	**11,025**	**-**	**-**	**-**
INTRA CITY					
Cost Allocation	$ 4,426	$ 5,053	$ 9,400	$ 7,500	$ (1,900)
Fleet Fuel, Labor, and Parts	25,075	19,639	26,000	20,500	(5,500)
Subtotal	**29,501**	**24,692**	**35,400**	**28,000**	**(7,400)**
MISCELLANEOUS					
Carryover to Reserves	$ -	$ -	$ 47,829	$ 6,512	$ (41,317)
Depreciation	6,481	6,985	6,500	7,000	500
Subtotal	**6,481**	**6,985**	**54,329**	**13,512**	**(40,817)**
Total Belvoir Ranch	**$ 177,353**	**$ 209,091**	**$ 322,797**	**$ 280,049**	**$ (42,748)**
TOTAL	**$12,051,355**	**$ 13,310,220**	**$19,985,856**	**$ 20,800,719**	**$ 814,863**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 4,516,701	$ 5,676,808	$ 6,726,267	$ 6,837,442	2%
Contractual Services	891,237	1,741,521	1,845,780	2,117,900	15%
Parts and Supplies	179,720	483,254	631,800	721,800	14%
Intra City	2,187,691	2,442,090	2,590,800	2,683,100	4%
Miscellaneous	3,122,409	3,291,982	6,036,209	3,877,477	-36%
Capital	1,153,598	(325,434)	2,155,000	4,563,000	112%
Total Expenditures	**$ 12,051,355**	**$ 13,310,220**	**$ 19,985,856**	**$ 20,800,719**	

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CIVIC CENTER FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CHARGES FOR SERVICES					
Exhibits	$ -	$ -	$ 1,000	$ 1,500	$ 500
Ticket Sales	877,617	1,041,027	1,450,000	1,400,000	(50,000)
Concessions	39,295	47,724	50,000	50,000	-
Labor Reimbursement	-	-	87,500	90,000	2,500
Lobby Rental	149	3,525	-	2,000	2,000
Malt Beverage Sales	23,065	64,612	50,000	60,000	10,000
Ticketing Fees	172,948	213,845	200,000	210,000	10,000
Merchandise	10,826	13,357	12,000	13,000	1,000
Advertising Fees	-	-	4,000	4,000	-
Subtotal	**1,123,899**	**1,384,090**	**1,854,500**	**1,830,500**	**(24,000)**
INTEREST					
Interest	$ 52	$ 86	$ -	$ -	$ -
Subtotal	**52**	**86**	**-**	**-**	**-**
MISCELLANEOUS					
Capital Ticket Surcharge	$ 13,017	$ 17,854	$ 48,000	$ 48,000	$ -
Performance Rentals	87,809	68,935	100,000	100,000	-
Misc Donations	23,750	25,259	-	-	-
Arts Access Donations	2,389	-	1,000	1,000	-
Misc Revenue	1,573	362	-	-	-
Donation of Fixed Assets	23,177	12,132	-	-	-
Subtotal	**151,715**	**124,542**	**149,000**	**149,000**	**-**
GRANTS					
US Dept. of Treasury	$ 1,365,193	$ -	$ -	$ -	$ -
Subtotal	**1,365,193**	**-**	**-**	**-**	**-**
TRANSFERS					
Transfers from Other Funds	$ 29,208	$ 189,506	$ -	$ -	$ -
Transfers from General Fund	120,000	434,611	355,000	120,000	(235,000)
Subtotal	**149,208**	**624,117**	**355,000**	**120,000**	**(235,000)**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ 254,814	$ 151,964	$ (102,850)
Subtotal	**-**	**-**	**254,814**	**151,964**	**(102,850)**
TOTAL	**$ 2,790,067**	**$ 2,132,836**	**$ 2,613,314**	**$ 2,251,464**	**$ (361,850)**

CIVIC CENTER FUND

EXPENDITURES

CIVIC CENTER	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employees	$ 211,916	$ 249,223	$ 269,750	$ 281,393	$ 11,643
Accrual to Adjust to Actual Pay	-	-	-	15,161	15,161
Temporary/Part Time	111,116	80,991	230,000	230,000	-
Overtime	5,898	8,477	15,000	15,000	-
Health Insurance	41,243	41,895	47,642	48,880	1,238
FICA	25,959	30,259	39,065	40,009	944
Public Employees Pension	31,164	35,094	41,859	43,675	1,816
Workers Compensation	12,240	10,844	13,685	13,284	(401)
Longevity Pay	-	-	1,560	2,340	780
Life Insurance	164	188	222	222	-
Unemployment Compensation	3,137	-	-	-	-
Employee Appreciation Pay	29,208	-	-	-	-
Accrued Leave Payout	7,010	14,634	-	-	-
Subtotal	**479,055**	**471,605**	**658,782**	**689,964**	**31,182**
CONTRACTUAL SERVICES					
Professional Development	$ 1,517	$ 80	$ 5,000	$ 5,000	$ -
Local Meeting Expense	-	-	100	100	-
Dues and Subscriptions	2,475	15,216	18,500	18,500	-
Professional Services	29,003	12,395	30,000	30,000	-
Licenses and Fees	2,448	100	-	100	100
Credit Card Charges	56,052	45,515	75,000	40,000	(35,000)
Printing	6,851	1,310	10,000	10,000	-
Advertising	21,740	17,849	150,000	50,000	(100,000)
Postage and Freight	161	332	200	400	200
Events and Activities	759,942	878,693	850,000	910,000	60,000
Event Professional Services	2,445	48,468	50,000	10,000	(40,000)
Telecommunications	2,738	2,794	2,700	2,700	-
Gas and Electric Utilities	99,354	187,542	130,000	150,000	20,000
Rental	30,158	29,212	35,000	15,000	(20,000)
Maintenance (Labor Services)	37,461	54,533	60,000	65,000	5,000
Computer Software/Maintenance	5,068	7,682	6,000	7,500	1,500
Copier Expenses	471	365	2,000	1,000	(1,000)
Subtotal	**1,057,886**	**1,302,085**	**1,424,500**	**1,315,300**	**(109,200)**

CIVIC CENTER FUND

EXPENDITURES

CIVIC CENTER (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PARTS AND SUPPLIES					
Office Supplies	$ 612	$ 2,056	$ 1,000	$ 3,000	$ 2,000
Food and Medical Supplies	8,820	7,527	70,000	20,000	(50,000)
Maintenance Supplies	8,122	6,262	15,000	15,000	-
Event Supplies	1,208	7,493	15,000	12,500	(2,500)
Clothing Supplies	393	1,959	4,000	4,000	-
Small Equipment (> $7,500)	9,904	13,654	15,000	15,000	-
Subtotal	**29,059**	**38,951**	**120,000**	**69,500**	**(50,500)**
CAPITAL					
Equipment (> $7,500)	$ 579	$ -	$ 275,000	$ -	$ (275,000)
Subtotal	**579**	**-**	**275,000**	**-**	**(275,000)**
COST OF GOOD SOLD					
Concessions Inventory	$ 6,767	$ -	$ 10,000	$ -	$ (10,000)
Malt Beverage Inventory	6,680	-	10,000	-	(10,000)
Ticketing Fees	18,169	68,216	-	75,000	75,000
Subtotal	**31,616**	**68,216**	**20,000**	**75,000**	**55,000**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 928	$ 10,878	$ 1,000	$ 11,000	$ 10,000
Subtotal	**928**	**10,878**	**1,000**	**11,000**	**10,000**
MISCELLANEOUS					
Depreciation	$ 57,380	$ 92,891	$ 60,000	$ 60,000	$ -
Subtotal	**57,380**	**92,891**	**60,000**	**60,000**	**-**
Total Civic Center	**$ 1,656,502**	**$ 1,984,626**	**$ 2,559,282**	**$ 2,220,764**	**$ (338,518)**
CONCESSIONS					
PAYROLL					
Temporary/Part Time	$ 16,041	$ 19,477	$ 40,000	$ -	$ (40,000)
Overtime	-	52	-	-	-
FICA	24	1,101	3,060	-	(3,060)
Public Employees Pension	-	119	-	-	-
Workers Compensation	11	394	1,072	-	(1,072)
Subtotal	**16,075**	**21,143**	**44,132**	**-**	**(44,132)**
CONTRACTUAL SERVICES					
Licenses and Fees	$ 90	$ 1,615	$ 2,000	$ 2,000	$ -
Credit Card Charges	-	6,028	1,500	5,000	3,500
Maintenance (Labor Services)	-	-	4,700	1,000	(3,700)
Subtotal	**90**	**7,643**	**8,200**	**8,000**	**(200)**

CIVIC CENTER FUND

EXPENDITURES

CONCESSIONS (cont'd)	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PARTS AND SUPPLIES					
Office Supplies	$ -	$ 55	$ 100	$ 100	$ -
Food and Medical Supplies	-	-	200	200	-
Maintenance Supplies	44	152	300	300	-
Event Supplies	-	-	600	600	-
Clothing Supplies	-	1,010	-	1,000	1,000
Small Equipment (> $7,500)	-	-	500	500	-
Subtotal	**44**	**1,217**	**1,700**	**2,700**	**1,000**
COST OF GOODS SOLD					
Concessions Inventory	$ -	$ 9,489	$ -	$ 10,000	$ 10,000
Malt Beverage Inventory	-	17,152	-	10,000	10,000
Subtotal	**-**	**26,641**	**-**	**20,000**	**20,000**
Total Concessions	**$ 16,209**	**$ 56,643**	**$ 54,032**	**$ 30,700**	**$ (23,332)**
TOTAL	**$ 1,672,711**	**$ 2,041,270**	**$ 2,613,314**	**$ 2,251,464**	**$ (361,850)**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 495,130	$ 492,748	$ 702,914	$ 689,964	-2%
Contractual Services	1,057,976	1,309,728	1,432,700	1,323,300	-8%
Parts and Supplies	29,103	40,167	121,700	72,200	-41%
Intra City	928	10,878	1,000	11,000	1000%
Miscellaneous	57,380	92,891	60,000	60,000	0%
Capital	579	-	275,000	-	-100%
Cost of Goods Sold	31,616	94,857	20,000	95,000	375%
Total Expenditures	**$ 1,672,711**	**$ 2,041,270**	**$ 2,613,314**	**$ 2,251,464**	

ICE & EVENTS CENTER FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
CHARGES FOR SERVICES					
Concessions	$ 49,560	$ 57,478	$ 60,000	$ 65,000	$ 5,000
Rental	97,639	108,509	232,273	253,733	21,460
Hockey Camp	-	-	5,000	5,000	-
Public Hockey	5,790	7,396	7,000	7,000	-
Adult Hockey	22,520	29,495	30,000	30,000	-
Youth Hockey	5,000	8,120	10,000	9,000	(1,000)
Hockey Lessons	-	-	500	2,500	2,000
Skate Rental	10,040	10,779	12,000	12,000	-
Open Skate	54,845	56,045	80,000	80,000	-
Learn to Skate	9,895	18,420	10,000	18,000	8,000
Skate Sharpening	2,202	2,907	2,500	3,000	500
Birthday Parties	48,335	65,032	65,000	70,000	5,000
Special Events	60,678	84,661	125,000	125,000	-
Advertising	5,600	7,600	8,000	10,000	2,000
Vending Machines	13,933	13,599	14,000	16,000	2,000
Laser Tag	27,185	29,348	40,000	30,000	(10,000)
Miniature Golf	53,303	50,465	65,000	65,000	-
Merchandise	1,911	2,509	3,000	3,000	-
Room Rental	50	-	500	1,000	500
Curling	60	1,270	2,000	1,000	(1,000)
Bumper Car	16,773	16,800	35,000	25,000	(10,000)
Miscellaneous Activities	-	(1)	-	-	-
Subtotal	**485,318**	**570,432**	**806,773**	**831,233**	**24,460**
INTEREST					
Interest	$ 3	$ 13	$ 10	$ 300	$ 290
Gain (Loss) Asset Disposals	(480)	-	-	-	-
Subtotal	**(477)**	**13**	**10**	**300**	**290**
MISCELLANEOUS					
Misc. Revenue	$ 30	$ 112	$ 1,000	$ 1,000	$ -
Donation of Fixed Assets	215,046	-	-	-	-
Subtotal	**215,076**	**112**	**1,000**	**1,000**	**-**
TRANSFERS					
Transfers from Other Funds	$ 340,532	$ -	$ -	$ -	$ -
Transfers from General Fund	80,000	80,000	250,000	80,000	(170,000)
Subtotal	**420,532**	**80,000**	**250,000**	**80,000**	**(170,000)**
REVENUE FROM RESERVES					
Revenue from Reserves	$ -	$ -	$ -	$ 59,842	$ 59,842
Subtotal	**-**	**-**	**-**	**59,842**	**59,842**
TOTAL	**$ 1,120,449**	**$ 650,556**	**$ 1,057,783**	**$ 972,375**	**$ (85,408)**

ICE & EVENTS CENTER FUND

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Division Manager	$ 65,710	$ 69,546	$ 72,195	$ 83,993	$ 11,798
Regular Employees	215,969	232,812	250,669	143,360	(107,309)
Accrual to Adjust to Actual Pay	-	-	-	10,509	10,509
Temporary/Part Time	-	-	-	135,000	135,000
Overtime	234	813	2,500	2,500	-
Health Insurance	27,163	28,968	53,198	54,570	1,372
FICA	21,147	22,692	24,136	27,143	3,007
Public Employees Pension	28,018	26,563	30,983	33,850	2,867
Workers Compensation	9,337	7,985	8,456	9,090	634
Longevity Pay	390	1,235	1,560	1,680	120
Life Insurance	160	146	186	180	(6)
Employee Appreciation Pay	32,271	-	-	-	-
Accrued Leave Payout	8,604	239	-	-	-
Subtotal	**409,003**	**390,999**	**443,883**	**501,875**	**57,992**
CONTRACTUAL SERVICES					
Professional Development	$ 176	$ 1,764	$ 4,500	$ 5,000	$ 500
Local Meeting Expense	-	-	1,050	1,000	(50)
Dues and Subscriptions	868	918	1,000	2,000	1,000
Professional Services	12,365	9,285	15,000	15,000	-
Licenses and Fees	935	190	2,000	500	(1,500)
Credit Card Charges	8,875	6,440	-	-	-
Advertising	2,076	3,806	5,000	5,000	-
Postage and Freight	-	-	100	100	-
Vandalism Expense	-	3,744	-	-	-
Telecommunications	2,706	2,109	2,800	2,800	-
Gas and Electric Utilities	105,570	111,208	123,400	109,000	(14,400)
Maintenance (Labor Services)	28,758	19,295	35,000	48,000	13,000
Computer Software/Maintenance	529	264	1,450	-	(1,450)
Copier Expenses	1,880	2,160	2,200	1,600	(600)
Uncollectible Accounts	100	-	-	-	-
Subtotal	**164,837**	**161,182**	**193,500**	**190,000**	**(3,500)**
PARTS AND SUPPLIES					
Office Supplies	$ 703	$ 808	$ 1,000	$ 1,000	$ -
Maintenance Supplies	18,041	16,412	20,000	23,000	3,000
Clothing Supplies	460	-	800	800	-
Small Equipment (> $7,500)	6,525	3,868	6,000	6,000	-
Subtotal	**25,730**	**21,088**	**27,800**	**30,800**	**3,000**
CAPITAL					
Equipment (> $7,500)	$ -	$ -	$ 180,000	$ 19,000	$ (161,000)
Subtotal	**-**	**-**	**180,000**	**19,000**	**(161,000)**

ICE & EVENTS CENTER FUND

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
COST OF GOODS SOLD					
Adult Hockey	$ 5,585	$ 5,585	$ 15,000	$ 15,000	$ -
Hockey Lessons	-	240	1,000	1,000	-
Learn to Skate	121	865	1,000	1,000	-
Skate Sharpening	265	973	1,500	2,000	500
Birthday Parties	4,911	9,885	8,000	10,000	2,000
Special Events Costs	1,799	2,355	15,000	15,000	-
Concessions Inventory	25,780	32,048	29,500	35,000	5,500
Laser Tag	2,369	339	2,600	2,400	(200)
Miniature Golf	830	505	4,000	4,000	-
Merchandise Inventory	644	1,308	2,000	2,000	-
Bumper Cars	1,114	2,130	3,000	3,000	-
Subtotal	**43,418**	**56,233**	**82,600**	**90,400**	**7,800**
INTRA CITY					
Fleet Fuel, Labor, and Parts	$ 2,076	$ 3,193	$ 3,000	$ 3,300	$ 300
Subtotal	**2,076**	**3,193**	**3,000**	**3,300**	**300**
MISCELLANEOUS					
Depreciation	$ 126,746	$ 137,132	$ 127,000	$ 137,000	$ 10,000
Subtotal	**126,746**	**137,132**	**127,000**	**137,000**	**10,000**
TOTAL	**$ 771,809**	**$ 769,827**	**$ 1,057,783**	**$ 972,375**	**$ (85,408)**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ 409,003	$ 390,999	$ 443,883	$ 501,875	13%
Contractual Services	164,837	161,182	193,500	190,000	-2%
Parts and Supplies	25,730	21,088	27,800	30,800	11%
Intra City	2,076	3,193	3,000	3,300	10%
Miscellaneous	126,746	137,132	127,000	137,000	8%
Capital	-	-	180,000	19,000	-89%
Cost of Goods Sold	43,418	56,233	82,600	90,400	9%
Total Expenditures	**$ 771,809**	**$ 769,827**	**$ 1,057,783**	**$ 972,375**	

SURFACE WATER MITIGATION FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTERGOVERNMENTAL REVENUE					
Fee Revenues	$ -	$ -	$ 6,028,882	$ 6,088,277	$ 59,395
Subtotal	**-**	**-**	**6,028,882**	**6,088,277**	**59,395**
TOTAL	**$ -**	**$ -**	**$ 6,028,882**	**$ 6,088,277**	**$ 59,395**

SURFACE WATER MITIGATION FUND

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Regular Employee	$ -	$ -	$ 175,750	$ 236,100	$ 60,350
Accrued Salaries and Benefits	-	-	-	6,800	6,800
Health Insurance	-	-	156,842	134,020	(22,822)
FICA	-	-	11,707	16,590	4,884
Public Employees Pension	-	-	25,695	34,518	8,823
Workers Compensation	-	-	4,101	5,508	1,407
Life Insurance	-	-	288	240	(48)
Subtotal	**-**	**-**	**374,382**	**433,777**	**59,395**
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 (> $7,500)	-	-	5,000	5,000	-
Subtotal	**-**	**-**	**11,500**	**11,500**	**-**
CAPITAL					
Equipment (> $7,500)	$ -	$ -	$ 500,000	$ 500,000	$ -
Motor Vehicles (> $7,500)	-	-	100,000	100,000	-
Building Impr (> $40,000)	-	-	2,000,000	2,000,000	-
Storm Sewer Maintenance	-	-	2,000,000	2,000,000	-
Subtotal	**-**	**-**	**4,600,000**	**4,600,000**	**-**
TOTAL	**$ -**	**$ -**	**$ 6,028,882**	**$ 6,088,277**	**$ 59,395**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ -	$ -	$ 374,382	$ 433,777	16%
Contractual Services	-	-	1,043,000	1,043,000	0%
Parts and Supplies	-	-	11,500	11,500	0%
Capital	-	-	4,600,000	4,600,000	0%
Total Expenditures	**$ -**	**$ -**	**$ 6,028,882**	**$ 6,088,277**	

PERMANENT FUND

PERPETUAL CARE CEMETERY FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTEREST					
Interest	$ 2,438	$ 17,328	$ 12,000	$ 35,000	$ 23,000
Unrealized Gain (Loss)	-	(13,833)	-	-	-
Change in FMV	-	(858)	-	-	-
Subtotal	**2,438**	**2,637**	**12,000**	**35,000**	**23,000**
MISCELLANEOUS					
Cemetery-Lot Sales	$ 20,210	$ 13,600	$ 15,000	$ 10,000	$ (5,000)
Subtotal	**20,210**	**13,600**	**15,000**	**10,000**	**(5,000)**
TOTAL REVENUES	**$ 22,648**	**$ 16,237**	**$ 27,000**	**$ 45,000**	**$ 18,000**

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
MISCELLANEOUS					
Carryover to Reserves	$ -	$ -	$ 22,000	$ 10,000	$ (12,000)
Transfer to Other Funds	2,438	1,876	5,000	35,000	30,000
Subtotal	**2,438**	**1,876**	**27,000**	**45,000**	**18,000**
TOTAL EXPENDITURES	**$ 2,438**	**$ 1,876**	**$ 27,000**	**$ 45,000**	**$ 18,000**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Miscellaneous	$ 2,438	$ 1,876	$ 27,000	$ 45,000	67%
Total Expenditures	**$ 2,438**	**$ 1,876**	**$ 27,000**	**$ 45,000**	

FIDUCIARY FUND

SELF-INSURANCE FUND

REVENUE

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
INTEREST					
Interest	$ -	$ 59,908	$ -	$ 98,000	$ 98,000
Unrealized Gain (Loss)	-	13,199	-	-	-
Subtotal	**-**	**73,107**	**-**	**98,000**	**98,000**
MISCELLANEOUS					
Drug Rebates-Employees	$ -	$ 325,381	$ -	$ 135,000	$ 135,000
Drug Rebates-Retirees	-	32,767	-	7,000	7,000
Stop Loss-Excess Deductible	-	1,405,308	-	570,000	570,000
Employee Premiums	-	8,901,622	-	9,141,158	9,141,158
Retiree Premiums	-	185,400	-	185,000	185,000
COBRA Premiums	-	2,497	-	9,000	9,000
Subtotal	**-**	**10,852,974**	**-**	**10,047,158**	**10,047,158**
TOTAL	**$ -**	**$10,926,081**	**$ -**	**$10,145,158**	**$10,145,158**

SELF-INSURANCE FUND

EXPENDITURES

	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget	$ Change from 2024 to 2025
PAYROLL					
Accrual to Adjust to Actual Pay	$ -	$ -	$ -	$ 1,048	$ 1,048
Temporary/Part-time	-	-	-	36,400	36,400
FICA	-	-	-	2,785	2,785
Workers Compensation	-	-	-	925	925
Subtotal	**-**	**-**	**-**	**41,158**	**41,158**
CONTRACTUAL SERVICES					
Professional Services	$ -	$ 72,961	$ -	$ 79,961	$ 79,961
Telecommunications	-	-	-	660	660
Computer Software/Maintenance	-	-	-	19,100	19,100
Stop Loss Premiums-Employee	-	702,143	-	842,223	842,223
TPA Fees-Employee	-	317,718	-	316,626	316,626
Claims Expense-Retiree	-	289,090	-	264,676	264,676
TPA Fees-COBRA	-	170	-	240	240
Claims Expense-Employee	-	8,370,812	-	7,940,260	7,940,260
Stop Loss Premiums-COBRA	-	147	-	462	462
Claims Expense-COBRA	-	128	-	77,286	77,286
Stop Loss Premiums- Retiree	-	15,342	-	15,342	15,342
TPA Fees-Retiree	-	8,994	-	8,994	8,994
Subtotal	**-**	**9,777,504**	**-**	**9,565,830**	**9,565,830**
PARTS AND SUPPLIES					
Small Equipment (> $7,500)	$ -	$ -	$ -	$ 3,000	$ 3,000
Subtotal	**-**	**-**	**-**	**3,000**	**3,000**
MISCELLANEOUS					
Employee Wellness Program	$ -	$ 10,950	$ -	$ 10,950	$ 10,950
Alternative Funding Costs	-	-	-	14,725	14,725
Prepaid Claims Fees	-	-	-	9,495	9,495
Claims Cash Flow Regulator	-	-	-	500,000	500,000
Subtotal	**-**	**10,950**	**-**	**535,170**	**535,170**
TOTAL	**$ -**	**$9,788,454**	**$ -**	**$10,145,158**	**$10,145,158**

	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	% CHANGE
Payroll	$ -	$ -	$ -	$ 41,158	100%
Contractual Services	-	9,777,504	-	9,565,830	100%
Parts and Supplies	-	-	-	3,000	100%
Miscellaneous	-	10,950	-	535,170	100%
Total Expenditures	**$ -**	**$9,788,454**	**$ -**	**$10,145,158**	