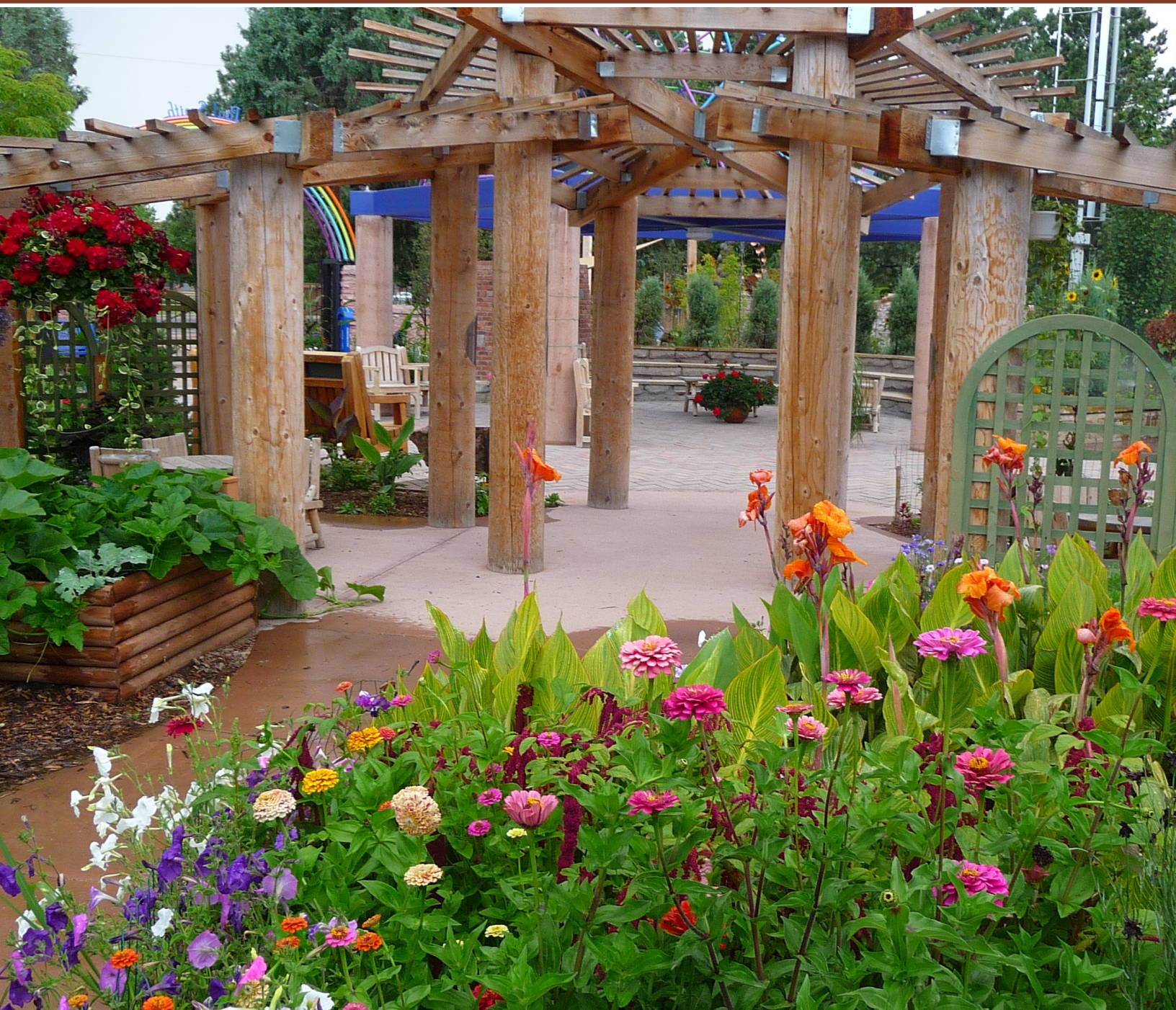
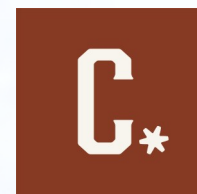


CITY OF CHEYENNE



2027 ADOPTED BUDGET

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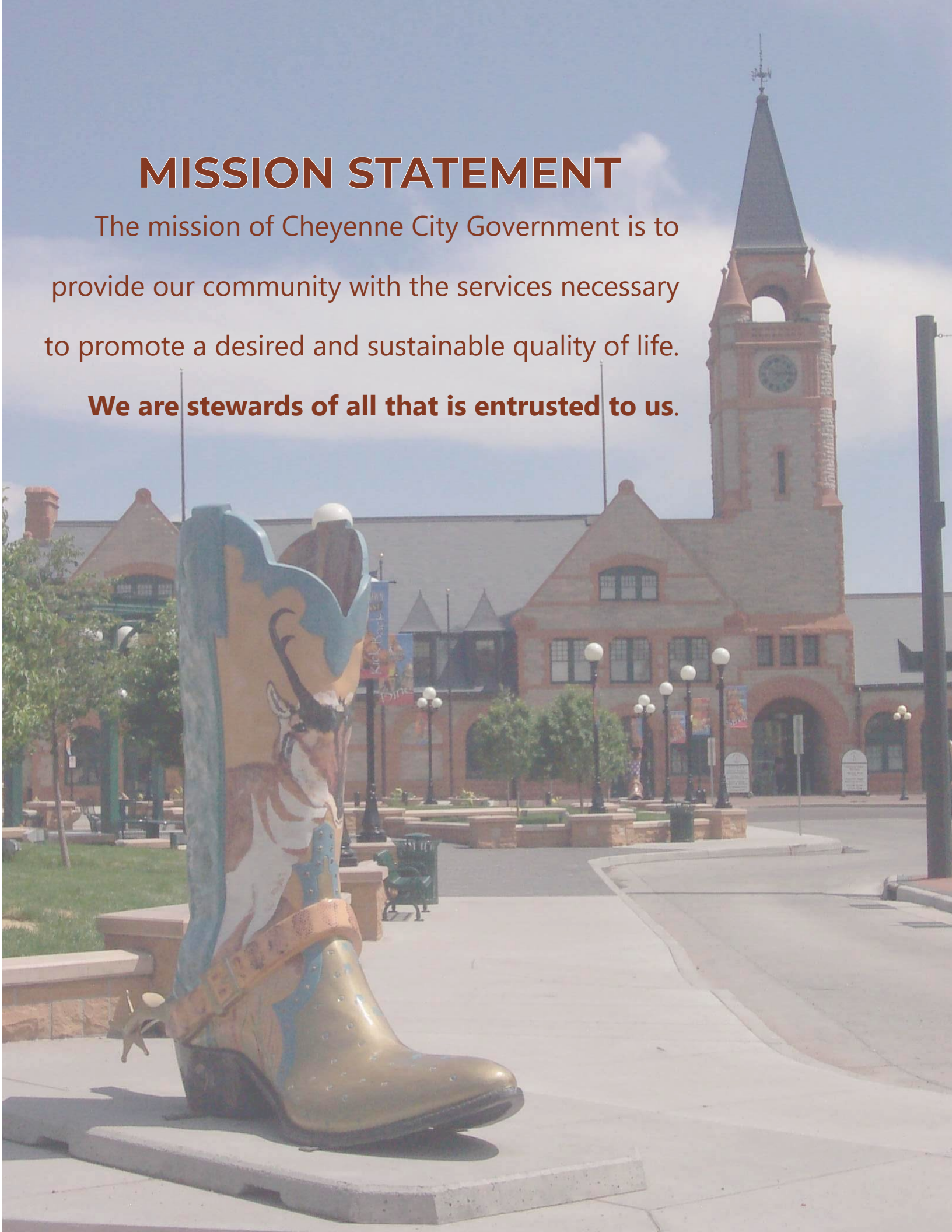


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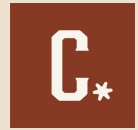
MISSION STATEMENT

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

We are stewards of all that is entrusted to us.



MESSAGE FROM MAYOR COLLINS



May 1, 2026

To the Cheyenne Community and City Council Members,

In the following pages, you will find our recommended balanced budget for Fiscal Year 2027. I am proud of the hard work completed by our City staff in preparing this document, led by City Treasurer Robin Lockman and her team. They have developed a clear and informative budget narrative that explains both where our revenues come from and how the City spends these funds. Cheyenne is fortunate to have such a dedicated team of professionals serving our residents.

When comparing this budget recommendation to the first budget we presented for Fiscal Year 2022, the financial impact of data center development, historic horse racing, and Sentinel missile upgrades on General Fund revenues is evident. The General Fund has grown from \$53,893,219 in Fiscal Year 2022 to \$82,765,025 in Fiscal Year 2027—an amazing 53.6% increase.

During this same period, franchise fees on gas and electricity increased from \$4,225,000 to \$9,500,000 (up 124.9%). Sales tax collections have grown from \$18,746,824 to \$27,971,000 (up 49.2%). Historic horse racing revenues rose from \$569,000 to \$3,915,000 (up 588.0%), and property tax revenues are projected to increase from \$6,400,000 to \$8,785,000 (up over 37.3%). These remarkable increases, occurring over just five years, reflect the impact of growing industries in Cheyenne. Total General Fund revenues for Fiscal Year 2027 are projected at \$82,765,026.

The City's top revenue sources this year are sales taxes (33.8%), gas and electric franchise fees (11.5%), property taxes (10.6%), direct distribution from the State (8.5%), historic horse racing payouts (4.7%), building permits (3.6%), federal mineral royalties (3.2%), severance taxes (2.8%), revenue from reserves (2.5%), and gasoline taxes (2.3%).

Our expenditures match revenues, resulting in a balanced budget as required by state law. The top ways the City spends its money include payroll and benefits (72.7%), transfers to other funds (Civic Center, Ice & Events Center, City Transit, and Self-Insurance Health Fund) (3.8%), fleet parts, fuel, and labor (3.1%), support agencies (2.9%), gas and electric utilities (2.7%), computer software, maintenance, and network development (2.4%), professional services (1.9%), supplies (1.8%), property and liability insurance (1.7%), and maintenance labor (1.3%).

This budget includes several new full-time positions, some of which include communications specialists to improve communication with the public, a Human Resources specialist to assist with recruitment for hard-to-hire positions, replacing a municipal judge, a facilities maintenance technician to support additional City buildings, a Deputy Director for Community Recreation & Events (CRE) to help manage 12 diverse departments, an arborist for the Arboretum, and an additional GIS position.

I look forward to presenting these budget recommendations to the City Council during the upcoming work sessions. I am confident the Council will work hard to maximize the impact of our limited revenues on the services and quality of life provided to Cheyenne residents.

Very Truly Yours,

Patrick J. Collins
Mayor

CHEYENNE HISTORY



Cheyenne, Wyoming, was founded in 1867 as a vital hub for the Union Pacific Railroad. Its strategic location near Crow Creek quickly transformed it from a tent city into a bustling frontier town, earning it the nickname “Magic City of the Plains.” The City’s rapid growth was fueled by the railroad, the nearby Fort D.A. Russell (now F.E. Warren Air Force Base), and the expanding cattle industry.

In 1869, Cheyenne became the capital of the newly created Wyoming Territory and has remained the seat of state government since Wyoming achieved statehood in 1890. The City’s historic role as a transportation and government center continues today, complemented by its vibrant cultural traditions such as Cheyenne Frontier Days, one of the nation’s largest rodeos. Founded in 1897 by Frederick Angier, the event initially relied on discounted railroad fares to attract visitors and has since grown into a 10-day festival celebrating the region’s Western heritage.

Cheyenne’s municipal government has had 57 mayors since its founding in 1867, with H.M. Hook serving as the first mayor following the City’s incorporation on August 8, 1867. Notable mayors include Joseph M. Carey and Francis E. Warren, both of whom later served as Wyoming governors and U.S. senators, as well as L.R. Bresnahan, who served five nonconsecutive terms. Don Erickson holds the record for the longest tenure (1977–1989), while Francis E. Warren served the shortest term (January–March 1885).



Form of Government

The City of Cheyenne functions under the Mayor-Council form of government and is designated as a first-class City according to Wyoming Statutes.

Mayor

The Mayor of Cheyenne is elected through a citywide, nonpartisan vote to serve a four-year term. Patrick Collins first took office on January 4, 2021 and was re-elected to a second term on November 5, 2024. As the City's Chief Executive Officer, the Mayor is responsible for implementing ordinances and resolutions adopted by the Governing Body and for recommending appointments to key leadership positions, subject to Governing Body approval, including:

- 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 organized into three wards, with three council members elected from each ward on a nonpartisan basis to serve four-year terms. The City's Governing Body consists of the Mayor and nine City Council members.

The Governing Body establishes policies for the City and is responsible for key functions, including appropriating funds for City operations, evaluating and approving growth and development opportunities, enacting ordinances, adopting resolutions, and confirming the Mayor's appointments to key positions.

Each year, the City Council selects one of its members to serve as President and another as Vice-President. The Council President has the authority to appoint committee members, including chairs of both the Finance and Public Services Committees, and serves as Chair of the Committee of the Whole. The Committee of the Whole includes all members of the Governing Body except for the Mayor.

This governance structure promotes a balanced distribution of leadership responsibilities and supports effective oversight and decision-making within the City Council.

Meetings

The City Council convenes for regular meetings on the second and fourth Monday of each month. The Council may take official action at these regular meetings, as well as special meetings that may be called.

The Public Services Committee typically meets on the Monday preceding each City Council Meeting, while the Finance Committee meets on the Tuesday before. The Committee of the Whole convenes as needed on Wednesdays prior to the City Council meeting. Additionally, the City Council often holds work sessions to discuss a variety of topics in more depth.

While all official City Council business is conducted in public meetings, the Council may occasionally move into executive sessions that are closed to the public. These private sessions are strictly limited to discussing matters permitted by Wyoming law.

City Council Meetings are open to the public and are live-streamed on the City's Facebook and YouTube pages. The public may watch these meetings remotely and provide comments (when applicable) via Zoom. Zoom links for these meetings can be found at www.cheyennecity.org/ecm.

City Departments

The City of Cheyenne's General Fund budget is approved through an ordinance that covers 12 departments. These departments are: 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 confirms the Mayor's appointments to various boards and commissions. Membership on these City boards and commissions is voluntary, and individuals serve without compensation. The City's boards and commissions include:

- Affordable Housing Task Force
- Board of Adjustment
- Building Code Board of Appeals
- Cheyenne Housing Authority Board
- Cheyenne-Laramie County Economic Development Joint Powers Board
- Cheyenne Passenger Rail Commission
- City/County Health Board
- Community Action of Laramie County
- Community Technology Advisory Council
- Contractor Licensing Board
- Downtown Development Authority

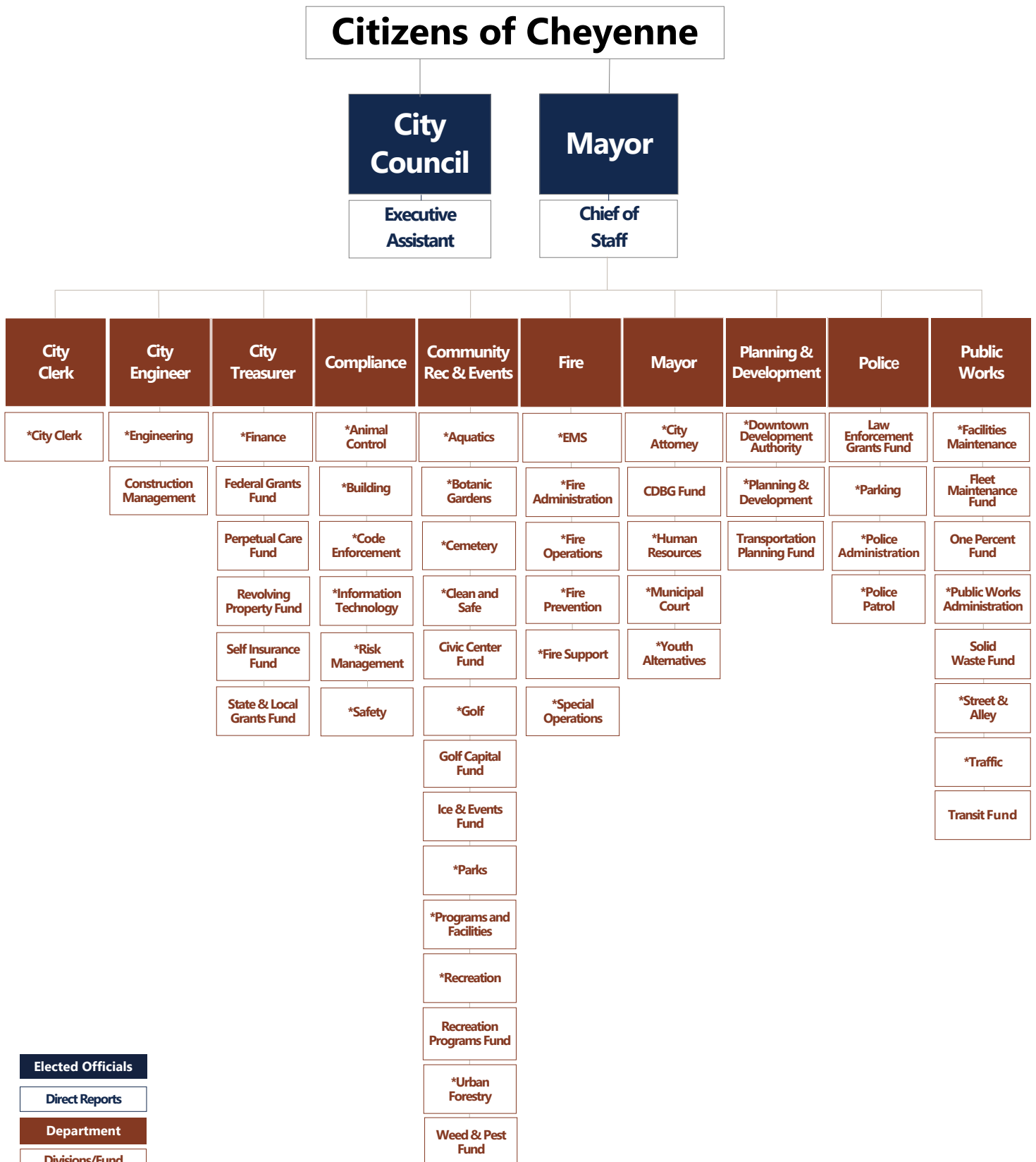
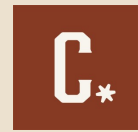
- Fire Civil Service Commission
- Greenway Advisory Committee
- Historic Preservation Board
- Housing and Community Development Advisory Council
- Innovation and Entrepreneur Advisory Council
- International Fire Code Board of Appeals
- Mayor's Council for People with Disabilities
- Mayor's Youth Council
- 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

On April 27, 1943, the City of Cheyenne established the Board of Public Utilities (BOPU) to oversee and manage the City's water and sewer systems. The BOPU is accounted for as an enterprise fund within the City of Cheyenne's financial structure.

The BOPU maintains a separate budgeting process, preparing an annual budget that is approved by its Board of Directors through resolution. While detailed BOPU budget information is not included within the City's departmental budget sections, its financial activity is incorporated into the City's overall budget ordinance, which is ultimately approved by the Governing Body.

GOVERNMENT STRUCTURE



*Denotes General Fund Division

CITY COUNCIL

MEMBERS



WARD 1



Pete Laybourn
Vice-President



Jeff White



Larry Wolfe

WARD 2



Dr. Kathy Emmons
Public Services Chair



Dr. Mark Rinne



Tom Segrave
President

WARD 3



Dr. Michelle Aldrich



Ken Esquibel
Finance Chair



Mark Moody



Each year, City Council members establish shared goals to guide their collective efforts. In January 2026, the City's Governing Body convened for its annual goal-setting session to develop a strategic vision for the year, helping to guide citywide project planning and implementation. The session also provided an opportunity to evaluate progress made on goals established in 2025.

The Council plans to reconvene in a work session during the summer of 2026 to review progress toward its 2026 goals.

Following extensive discussions during the January session, the Governing Body reached a consensus on its top three priorities:

1

6th Penny Education and Public Outreach: Develop and implement a plan to educate voters on upcoming 6th Penny ballot initiatives.

2

Improve the City's public information strategy: Work with City staff to enhance public engagement and outreach and develop a coordinated communication strategy.

3

Complete previous projects and goals: Focus on completing projects and initiatives with outstanding action items and evaluate options for implementing a project tracking system.

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Patrick Collins
Mayor



Amber Ash
Chief of Staff



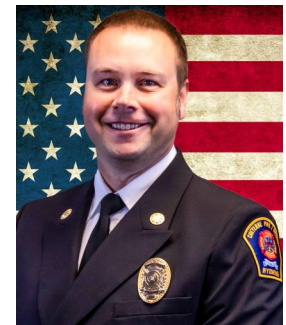
Charles Bloom
*Planning &
Development Director



John Brodie
*City Attorney



Thomas Cobb
*City Engineer



Andrew Dykshorn
*Fire and Rescue Chief



Eric Fountain
Compliance Director



Mark Francisco
*Police Chief



Darrin Hass
Human Resources Director



Robin Lockman
*City Treasurer



Vicki Nemecek
*Public Works



Jason Sanchez
*Community Recreation &
Events Director



David Singleton
*Senior Municipal
Court Judge



Kylie Soden
*City Clerk

*Appointed Officials

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BUDGET PROCESS



City Council Budget Narrative

The City's budgeting process begins each January. In accordance with Resolution 5533, departments are required to update their strategic goals, objectives, and anticipated budget changes for the upcoming fiscal year. Using this information, the City Treasurer's department prepares the City Council Budget Narrative Report, which must be submitted by January 31.

Revenue Projections

In February, the Mayor, Chief of Staff, and City Treasurer begin estimating revenues for the upcoming fiscal year. These projections are refined throughout February and March, incorporating current economic conditions and the latest available data.

Budget Requests

In early March, City departments and support agencies submit prioritized budget requests to the City Treasurer. Each begins with a base budget equal to the prior year's budget, excluding capital outlay and one-time expenditures, ensuring continuity of service levels.

Any request exceeding the base budget must include written justification. The City Treasurer's Office compiles and reviews all submissions for completeness and prepares them for consideration by the Mayor and Chief of Staff.

Mayor Review

The Mayor, Chief of Staff, and City Treasurer meet to review department and agency budget requests, followed by individual meetings with department directors. Support agencies are also given the option to schedule budget meetings. After these discussions are completed, a final meeting is held between the Mayor, Chief of Staff and City Treasurer to make preliminary funding decisions.

City Council Process

Once the Mayor finalizes funding decisions and balances the budget, the City Treasurer's Office compiles the budget document for submission to the City Council on May 1. A news release is issued the same day, including a link to the budget on the City's website.

Throughout May, department directors present their budget priorities to the City Council during work sessions. In addition, two Committee of the Whole meetings are held in May and June, along with three readings of the budget ordinance during regular City Council meetings. These sessions provide multiple opportunities for public input. All budget meetings are accessible via Zoom and streamed on the City's social media platforms.

As required by statute, a public hearing on the budget must be held no later than the third Tuesday in June. The Governing Body is required to adopt the budget within 24 hours of the hearing's conclusion, typically during the third reading of the budget ordinance.

Key Budget Dates

May 1	Budget to City Council
May 6-15	Department Work Sessions with City Council to present budget requests
May 11	City Council Meeting 1st Reading – 6:00 p.m. (will be referred to May 20 Committee of the Whole)
May 20	Committee of the Whole – 6:00 p.m.
May 26	City Council Meeting 2nd Reading – 6:00 p.m. (returns to the Committee of the Whole on June 2)
May 30	Notice of hearing published in newspaper with budget summary
June 2	Committee of the Whole – 6:00 p.m.
June 8	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)

Structurally Balanced Budget

The City of Cheyenne's General Fund budget is intended to be structurally balanced to support long-term financial sustainability. A structurally balanced budget exists when recurring revenues are sufficient to support recurring expenditures, including ongoing costs associated with staffing, new positions, and compensation adjustments.

While a budget may meet the statutory definition of a "balanced budget," it might not be structurally sustainable. For example, the use of non-recurring resources such as asset sales or reserves to support ongoing expenditures does not achieve structural balance. True structural balance is achieved only when ongoing expenditures are supported by ongoing revenues, ensuring the City's ability to maintain services over time without reliance on one-time funding sources.

Use of One-Time Resources

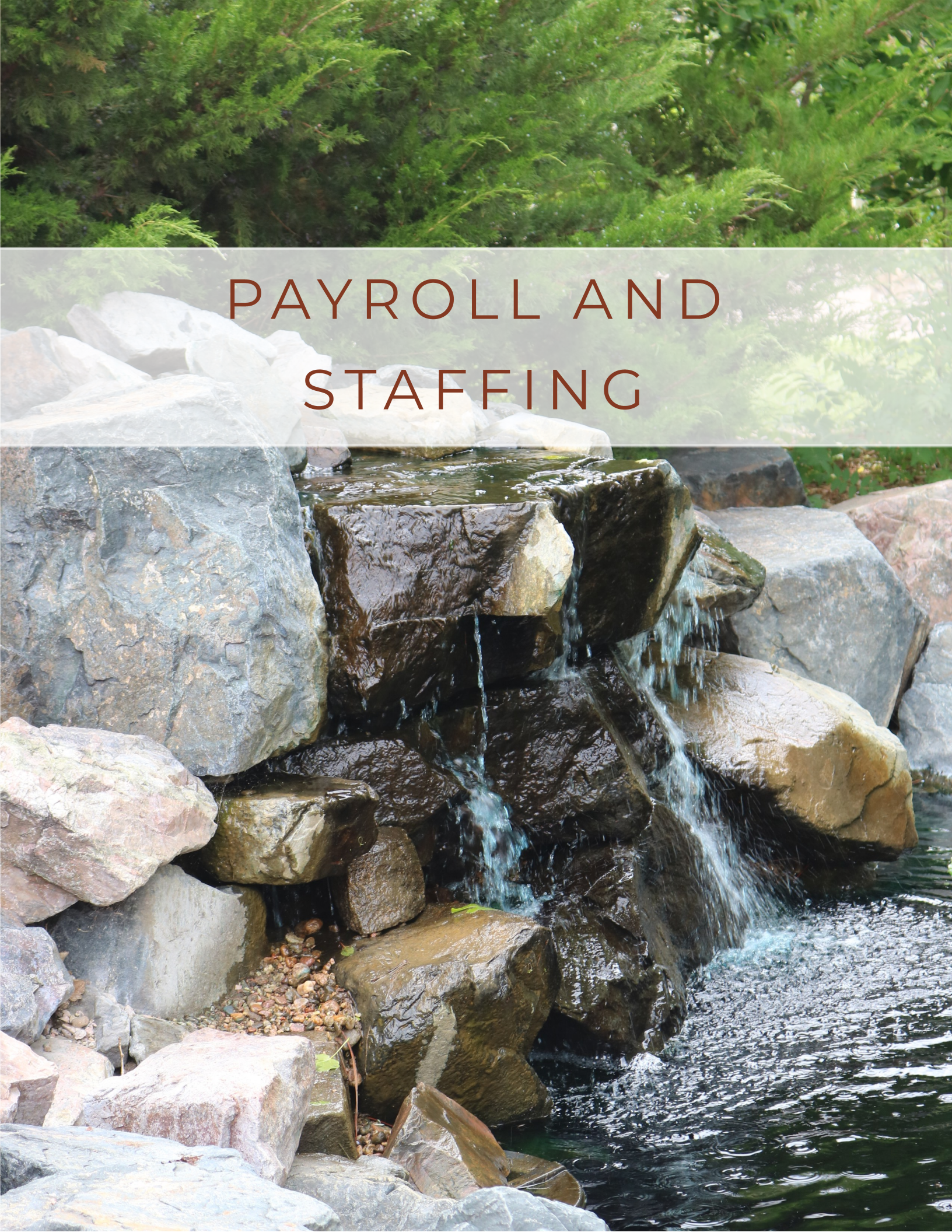
Once structural balance is achieved, one-time resources such as grants, asset sales or other nonrecurring revenues can be used in a manner that supports long-term fiscal health. Appropriate uses include rebuilding reserves to strengthen financial stability and funding capital projects that do not create significant ongoing operating or maintenance costs.

Revenue Forecasting

Revenue forecasting is a foundational component of the budget process and is designed to produce reasonable and supportable estimates of the resources available to fund City services.

The City uses an objective, data-driven approach to estimate revenues from intergovernmental sources, user fees, and other revenue streams. Accurate forecasting is essential: overly optimistic projections may result in mid-year funding shortfalls, while overly conservative estimates may unnecessarily limit the City's ability to deliver services. To develop revenue projections, the City considers a combination of quantitative and qualitative factors, including:

- Trend analysis over a three-year period, with adjustments to exclude anomalies resulting from one-time events
- State and economic forecasts, including the Consensus Revenue Estimating Group (CREG) and Wyoming's Economic Analysis Division reports
- Consultation with local and state economic experts
- Guidance from the Wyoming Association of Municipalities Budget Preparation Handbook, particularly for intergovernmental revenue estimates
- Input from City departments regarding anticipated revenues and operational trends
- National, state, and local economic conditions, including relevant policy and legislative changes



PAYROLL AND STAFFING

General Fund Staffing

Appropriate staffing levels are essential to maintaining service quality. The City's incremental staffing approach reflects a balanced growth strategy, responding to increasing community needs while avoiding overextension of resources.

The Fiscal Year 2027 General Fund budget authorizes 479.3 full-time equivalent positions (FTEs), an increase of 28.2 FTEs compared to Fiscal Year 2026. This growth is driven by rising population, increased service demands and continued commercial and industrial development. Additional detail is provided on pages 30-33.

Some positions appear as fractional FTEs due to cross-fund cost sharing. For example, the Public Works Department allocates one employee's salary 80/20 between two funds, resulting in 0.8 FTE in the General Fund and 0.2 FTE in the Solid Waste Fund. This approach ensures accurate cost allocation without overstating total staffing levels.

The budget also supports seasonal and permanent part-time employees, who are not included in the FTE count. These positions are funded through dedicated line items, allowing departments to adjust staffing based on seasonal demand such as parks maintenance while maintaining a lean full-time workforce.

Wage Adjustments

Payroll costs in the City's Fiscal Year 2027 General Fund budget have increased by \$6,563,854 compared to the approved Fiscal Year 2026 budget. Further details on the factors contributing to this increase are provided in the following sections.

Cost of Living Increase

In January 2026, the Governing Body approved a 3% cost of living adjustment for all full-time and permanent part-time employees. This adjustment increased personnel costs by \$1,004,013 in the General Fund and \$321,540 in other City funds, including benefits.

Matrix Step Increase System

In 2023, the City implemented a step-based compensation system for full-time, non-uniformed employees. This system provides structured, incremental salary increases as employees gain experience in their positions.

As part of the annual budget process, the Mayor evaluates available resources to determine whether step increases can be supported. For Fiscal Year 2027, the Mayor is proposing a revision to the pay structure by reducing the step schedule from 35 years to 25 years. This adjustment better aligns with typical employee career durations and allows for more timely progression through the salary range.

As a result, the annual increase associated with each step will be larger as the full pay range will be distributed over a shorter period. The Mayor has determined that sufficient revenue is available to support this change. The estimated annual cost, including benefits, will be shared between the General Fund (\$658,764) and Other Funds (\$372,390).

Pay structures for uniformed personnel are established separately. Firefighter compensation is set through a collective bargaining agreement, while police compensation is established through City ordinance.

Merit Increase

The Mayor's Fiscal Year 2027 budget includes a proposed 3% merit increase for all non-uniformed employees, police officers and permanent part-time employees, effective July 1, 2026. This adjustment is intended to recognize employee performance and maintain competitiveness in compensation. The estimated cost is \$1,031,984 to the General Fund and \$371,689 for other City funds, including benefits.

Fire Collective Bargaining Contract Changes

A contract was negotiated in February and March of 2026 between International Association of Fire Fighters (IAFF) Local 279 and the City for Fiscal Year 2027. Changes that affect payroll costs include a 3% market adjustment to wages and specialty pays, as well as the establishment of a Medical Expense Reimbursement Plan (MERP), a jointly funded benefit that helps eligible employees and retirees pay for qualified medical expenses and insurance premiums, and allows unused sick leave at retirement to be converted into additional health reimbursement funding. These changes cost \$407,893, including benefits.

New Police Rank

The Chief of Police requested, and Mayor Collins approved, the inclusion of a new rank of Corporal in the proposed Fiscal Year 2027 budget. This new rank is intended to improve leadership distribution, strengthen span of control, and support employee leadership development within the department. Implementation is anticipated for January 2027. The estimated cost to the General Fund is \$106,177, including benefits.

Police Specialty Pay

Included in the Fiscal Year 2027 budget is an increase to existing Police Officer specialty pay categories at one single rate of \$125 per month. This will cost the General Fund \$15,506 including benefits.

New, Transferred and Eliminated Positions

General Fund positions added in Fiscal Year 2026

The following positions were added to the General Fund in Fiscal Year 2026 after the budget was approved at an annual cost of \$485,634, including benefits. These positions include:

- OpenGov Systems Manager (*Mayor's Division*)
- Code Compliance Inspectors—two positions (*Building Permitting Division*)
- Marketing Production Assistant—added once the Events Technician was removed (*Community Recreation & Events Administration Division*)
- Firefighter to temporarily cover shortage due to potential retirements (*Fire Operations*)

General Fund positions eliminated in Fiscal Year 2026

The following positions were eliminated from the General Fund in Fiscal Year 2026 at a savings of \$312,045. These positions include:

- Events Technician (50% of cost shared with the Recreation Programs Fund) (*Community Recreation & Events Programs and Facilities Division*)
- Project Manager (*Mayor's Division*)
- Part-Time Juvenile Judge (*Municipal Court*)
- Operations Support Specialist (*City Clerk Division*)

General Fund positions to be transferred from funds in Fiscal Year 2027

The following positions will be transferred between funds in Fiscal Year 2027 at a net cost to the General Fund of \$58,315, including benefits.

- Operations Coordinator position has been reconfigured and will become the Civic Center Operations Coordinator and will be transferred from the General Fund to the Civic Center Fund.
- The previous Booking and Marketing Manager's job has changed to Programming and Marketing Manager and will be transferred from the Civic Center Fund to the General Fund.

General Fund positions requested to be added in Fiscal Year 2027

The following full-time equivalent (FTE) positions are recommended by Mayor Collins for inclusion in the Fiscal Year 2027 budget, at a total annual cost of \$2,602,779, including benefits:

- Public Defender Paralegal/Legal Assistant (*Mayor's Division*)
- Digital Communications Specialist (*Mayor's Division*)
- Human Resource Information Specialist/Talent Acquisition Coordinator (*Human Resources Division*)
- Nuisance Attorney (*City Attorney Division*)
- Municipal Court Judge (*Municipal Court Division*)
- Facilities Maintenance Technician (*Facilities Maintenance Division*)
- Two Community Service Officers (one was previously two part-time positions) (*Police Administration Division*)

- Nine Firefighter positions (previously grant funded) (*Fire Operations Division*)
- Second Deputy Director (*Community Recreation and Events Administration Division*)
- Arborist Supervisor for the Arboretum (*Urban Forestry Division*)
- Recreation Specialist shared between the General Fund and Recreation Programs Fund (*Recreation Division*)
- Engineering Geographic Information System (GIS) Technician (*Engineering Division*)
- Communications Coordinator (converted from part-time to full-time) (*DDA Division*)
- Audio Visual Specialist (*Information Technology Division*)
- Office Support Specialist (*Building Permitting Division*)
- Risk Manager (*Risk Management Division*)
- Office Coordinator (*Code Enforcement Division*)

Employee Benefit Costs

Employee Healthcare

The City transitioned to a self-insured health care plan on July 1, 2022. Due to higher-than-expected claims in Fiscal Year 2026, Novo Benefits, the City's benefit consultant, recommended a 15% increase in employee and employer premium rates.

To reduce the impact of such a large increase, the Mayor is recommending a one-time transfer of \$1 million from General Fund reserves to the Self-Insurance Fund. This action allows the City to limit the premium increase to 5% rather than the full 15%. The estimated cost of the 5% increase is \$381,253 to the General Fund and \$112,810 to other City funds.

Delta Dental of Wyoming announced a 0% premium increase effective July 1, 2026, helping further stabilize overall employee healthcare costs.

Law Enforcement Pension

In 2024, legislation was enacted to increase contribution rates for the Wyoming Retirement System (WRS) Law Enforcement Pension Plan through a three-year phased approach.

Beginning July 1, 2024, employee and employer contribution rates increased by 0.90% above the existing 8.6% rate. This increase continued in phases, rising to an additional 1.80% in 2025 and 2.70% in 2026. As a result, total contribution rates for both employees and employers will increase to 9.5%, 10.4% and 11.3%, respectively.

Employers have the option to cover some or all of the employee's share of these increases. Mayor Collins' Fiscal Year 2027 budget proposes that the City absorb the employee contribution increases for law enforcement officers. This approach helps maintain take-home pay for officers while meeting state requirements. The estimated annual cost to the General Fund is \$200,547, including benefits.

Regular Employee Pension

Contribution rates for the WRS Regular Employee Pension Plan will increase by 0.5% for Fiscal Year 2027 as part of the state's actuarially determined contribution adjustments.

Mayor Collins' Fiscal Year 2027 budget proposes that the City absorb the employee portion of this increase for non-uniformed employees. This approach helps maintain employee take-home pay while ensuring compliance with state retirement requirements. The estimated annual cost to the General Fund is \$92,129 and \$54,467 to other City funds, both including benefits.

Other Payroll Costs

Temporary/Part-Time

Department Directors have requested temporary and part-time budget adjustments totaling a net increase of \$38,983, including benefits. These changes are primarily driven by wage adjustments, increased workload, and the need to maintain service levels during staffing transitions. Seasonal employees who return for multiple years typically receive annual hourly pay adjustments.

The following temporary/part-time changes are included in the Fiscal Year 2027 budget:

- *City Council*: Increase of \$5,484 due in part to the approved 3% cost of living adjustment in January 2026, raising the hourly wage to \$15.45 for a part-time employee who was previously an intern.
- *City Attorney*: Addition of a paid legal intern at a cost of \$14,740, including benefits.
- *Municipal Court*: Decrease of \$45,492, including benefits, for elimination of the part-time Juvenile Judge position.
- *City Clerk*: Removal and replacement of Operations Support Specialist FTE with a part-time employee, increasing the temporary/part-time line item by \$38,722, including but decreasing overall payroll costs by \$35,796.
- *City Clerk*: Increasing the temporary/part-time line item by \$25,000, including benefits to transfer a contract employee to a part-time employee. The professional services line item was also reduced by \$25,000, for a net zero cost to the City.
- *City Clerk*: Increase of \$1,097, including benefits, to cover a wage increase for the part-time employee shared with Human Resources.
- *Police Administration*: Decrease of \$48,363 for two part-time Community Service Officer (CSO) positions to be replaced by one full-time CSO position.
- *Parking Division*: Increase of \$8,116 to support additional hours for a part-time employee while a vacancy is being filled.
- *Urban Forestry Division*: Addition of \$10,967 for a seasonal downtown position to support watering approximately 1,100 street trees during the summer months.
- *Recreation Division*: Addition of \$49,351 to support hiring additional part-time seasonal field supervisors.

- *Downtown Development Authority*: Reduction of \$20,639 due to the conversion of a part-time position to full-time status.

Overtime

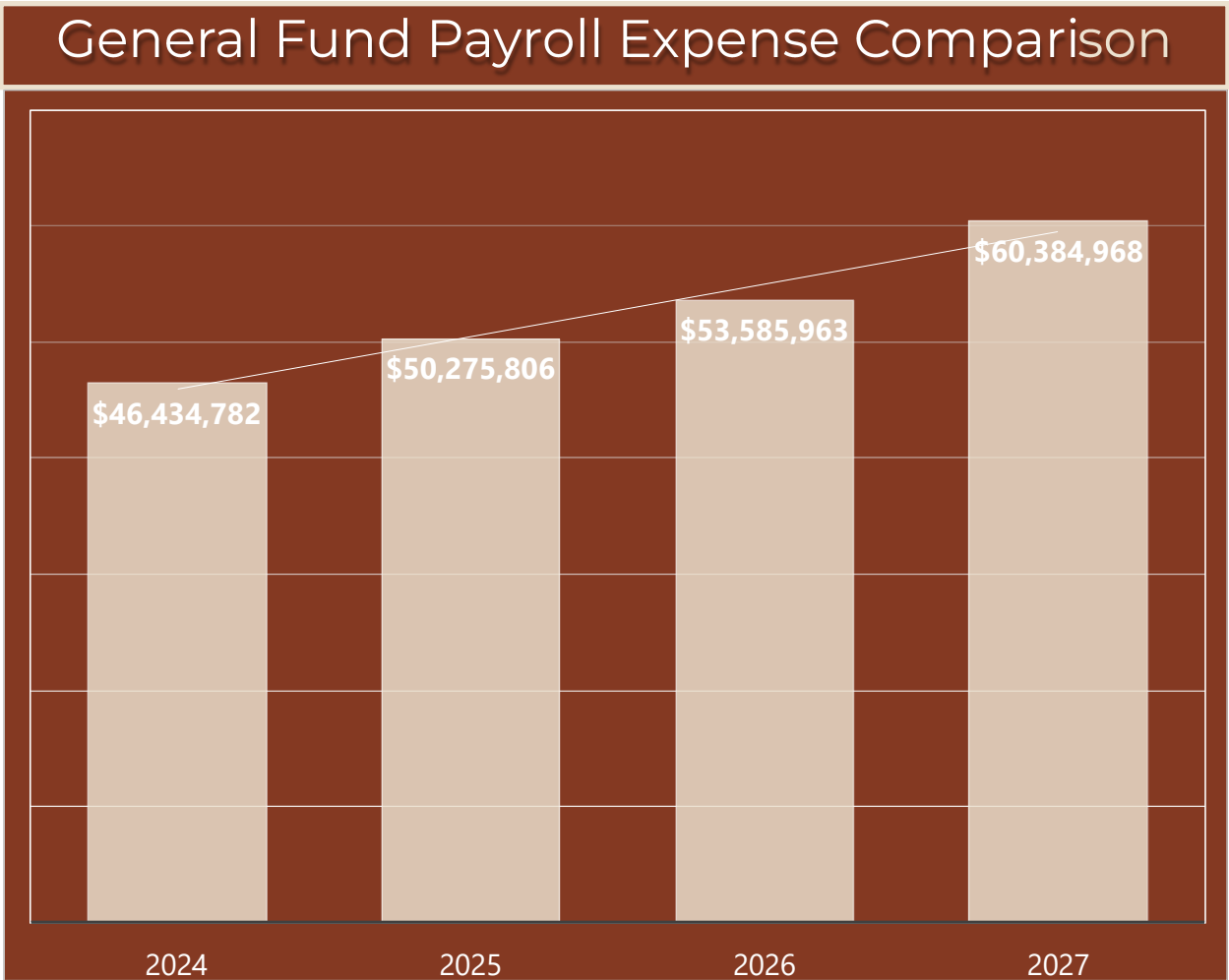
Overtime costs in the General Fund are projected to increase by \$152,509, including benefits, in Fiscal Year 2027. This increase is attributed to several factors, including the 3% cost-of-living adjustment implemented in Fiscal Year 2026 and staffing needs associated with the America 250 celebration in July of 2026.

Additionally, \$133,067, including benefits, is added for the five Cheyenne Fire Rescue (CFR) special operations teams, including Regional Response Team (RERT) 7. These costs reflect reduced grant funding support and the resulting need to fund a greater portion of overtime expenditures within the General Fund.

Other Payroll Changes

The net decrease of \$258,503 for remaining payroll changes between Fiscal Year 2026 to 2027 reflects a combination of increases and decreases across the following categories:

- Changes in insurance coverages. For example, a decrease occurs when an employee with family health insurance at a cost of \$29,121 per year leaves City employment and is replaced by an individual who does not require health insurance coverage.
- Step increases for Police Officers and Firefighters.
- Salary adjustments for employees who receive pay increases through certification attainment or due to pay grade changes associated with increased responsibilities.



- Hiring new staff at varying rates compared to those who resigned, depending on qualifications, experience, and market conditions.
- Increases in longevity pay and other specialty pays for eligible employees.

Fringe benefits are non-wage compensation provided to employees in addition to regular salaries and legally mandated benefits. These benefits are offered to all full-time City employees (those working at least 30 hours per week) and include participation in the Wyoming Retirement System, as well as health, dental, vision and life insurance. A generous leave policy is also provided. The total cost of these benefits amounts to \$17,647,115 representing 30% of all General Fund payroll expenses. This percentage reflects the City's continued investment in a competitive total compensation package designed to attract and retain qualified employees.

Health, Vision and Dental Insurance

The City of Cheyenne provides a comprehensive health, vision and dental insurance plan to all full-time employees, offering coverage tiers for Employee Only, Employee/Spouse, Employee/Children and Family enrollment.

In Fiscal Year 2023, the City launched a Wellness Program open to all full-time employees regardless of health insurance coverage. Employees insured through the City's health plan who complete the program will have 90% of their health care premium paid by the City, and the employee responsible for the remaining 10%. Employees who choose not to participate will have 85% of the premium covered by the City and will pay 15%.

The City pays 100% of the dental insurance premium for employees.

Pension

Full-time City employees participate in four distinct retirement plans. The City contributes the following percentages of gross wages to each of these plans:

- 15.12% for regular employees
- 14.00% for police officers
- 17.50% for firefighters
- For employees already collecting a Wyoming Retirement System pension at the time of hire, the City contributes 19.12% of gross wages.

Life Insurance

A basic life insurance policy is provided for employees and their dependents at a cost of up to \$42 annually per employee.

Accruals and Holidays

Additional benefits include vacation leave, sick leave, and paid holidays recognized by the City. Employees hired before 2015 are also eligible for up to 40 hours of "Goodie" time annually, as well as one personal day each year. An eight-hour wellness day is also provided to employees who participate in the Wellness Program.

GENERAL FUND

STAFFING



GENERAL FUND FTE COMPARISON

General Fund Division	2023 Full-Time Equivalent	2024 Full-Time Equivalent	2025 Full-Time Equivalent	2026 Full-Time Equivalent	2027 Full-Time Equivalent
City Council	1.0	1.0	1.0	1.0	1.0
Mayor	4.0	5.0	7.3	8.3	10.2
City Attorney	5.0	6.0	6.0	7.0	8.0
Human Resources	5.0	5.0	5.0	5.0	6.0
Municipal Court	7.0	8.0	8.0	7.0	8.0
Youth Alternatives	4.8	4.8	4.8	4.8	4.8
City Clerk	7.0	7.0	7.0	7.0	6.0
Public Works Administration	1.8	1.8	1.8	1.8	1.8
Traffic	5.0	5.0	6.0	5.0	5.0
Facilities	5.0	5.0	5.0	5.0	6.0
Street & Alley	24.0	25.0	25.0	25.0	25.0
Police Administration	18.0	20.0	20.0	20.0	22.0
Police Patrol	111.0	113.0	115.0	115.0	115.0
Parking	2.0	2.0	3.0	3.0	3.0
Fire Administration	3.0	5.0	4.0	4.0	4.0
Fire Support	2.0	2.0	2.0	3.0	3.0
Fire Prevention	6.0	5.0	7.0	8.0	8.0
Fire Operations	82.0	81.0	81.0	78.0	88.0
Emergency Medical Services	1.0	1.0	1.0	1.0	1.0
CRE Administration	5.0	6.0	7.0	7.0	9.0
Forestry	7.0	7.0	7.0	7.0	8.0
Programs & Facilities	7.0	7.0	7.5	7.5	7.0
Aquatics	3.0	3.0	4.0	4.0	4.0
Recreation	3.7	3.7	3.7	3.7	4.2
Golf	7.0	7.0	7.0	7.0	7.0
Parks	20.0	20.0	21.0	20.0	20.0
Cemetery	4.0	4.0	4.0	4.0	4.0
Botanic Gardens	8.0	9.0	9.0	9.0	9.0
Clean & Safe	4.0	4.0	4.0	4.0	4.0
Engineering	11.0	11.0	12.0	11.8	13.0
Finance	8.0	9.0	9.0	9.0	9.0
Planning & Development	8.1	9.5	9.4	8.4	8.4
Downtown Development Authority	0.0	2.0	2.0	2.0	3.0
Compliance Administration	3.0	3.0	3.0	3.0	3.0
Information Technology	6.0	6.0	6.0	6.0	7.0
Animal Control	5.0	5.0	6.0	5.0	5.0
Building	7.0	7.0	10.0	18.0	21.0
Risk Management	2.0	2.0	2.0	0.0	1.0
Code Enforcement	5.0	5.0	6.0	4.0	5.0
Safety	2.0	2.0	2.0	2.0	2.0
Total	420.4	434.7	451.4	451.1	479.3

GENERAL FUND STAFFING



GENERAL FUND FTE COMPARISON

2026 Full-Time Equivalents - General Fund

451.1

ADDITIONS:

Mayor - Add Public Defender Paralegal and Digital Communication Specialist	2.0
City Attorney - Add City Attorney - Nuisance	1.0
Human Resources - Add HR Information Specialist/Talent Acquisition Coordinator	1.0
Municipal Court - Add Municipal Court Judge	1.0
Facilities Maintenance - Add Facilities Maintenance Technician	1.0
Police Administration - Add Community Services Officers	2.0
Fire Operations - Move FEMA SAFER Grant Firefighters to General Fund	9.0
Fire Operations - Add Probationary Firefighter (overhire)	1.0
CRE Administration - Add Additional Deputy Director	1.0
CRE Administration - Added Marketing Production Assistant in Fiscal Year 2026	1.0
Urban Forestry - Add Arboretum Arborist Supervisor	1.0
Recreation - Add Cost-Shared Recreation Specialist	0.5
Engineering - Add GIS Technician II	1.0
Engineering - Reallocate Partial Drainage Engineer to General Fund	0.3
DDA - Shift Communications Coordinator from Part-Time to Full-Time	1.0
Information Technology - Add Audio Visual Specialist	1.0
Building - Added Building Code Compliance Inspectors in Fiscal Year 2026	2.0
Building - Add Office Support Specialist	1.0
Risk Management - Add Risk Manager	1.0
Code Enforcement - Add Office Coordinator	1.0
Total Additions:	29.8

REDUCTIONS:

Programs & Facilities - Subtract Partial Events Technician Allocation	-0.5
City Clerk - Subtract Operations Support Specialist	-1.0
Total Reductions	-1.5

2027 Full-Time Equivalents - General Fund

479.3

OTHER FUNDS

STAFFING



OTHER FUNDS FTE COMPARISON

Other Funds	2023 Full-Time Equivalent	2024 Full-Time Equivalent	2025 Full-Time Equivalent	2026 Full-Time Equivalent	2027 Full-Time Equivalent
Weed & Pest	3.0	2.0	3.0	4.0	4.0
Youth Alternatives	7.0	7.0	6.8	6.8	6.0
Recreation Programs	4.3	4.3	4.8	5.8	5.8
Community Development Block Grant	1.0	1.0	0.8	0.8	0.8
Law Enforcement Grants	4.0	3.0	3.0	3.0	3.0
Federal Grants	0.0	10.0	11.0	11.0	1.0
Transportation Planning	4.5	4.5	4.5	4.5	4.5
Transit	21.0	21.0	21.0	22.0	22.0
Juvenile Justice	1.0	2.0	2.0	3.0	4.0
YA Mentoring	0.3	0.3	0.5	0.5	0.3
One Percent Sales Tax	12.0	12.0	12.0	12.0	13.0
Special Purpose Option Tax	4.0	4.1	5.1	5.1	5.1
Fleet Maintenance	15.0	14.0	14.0	14.0	15.0
Solid Waste Management	79.3	79.3	79.3	79.3	82.3
Surface Water Mitigation	0.0	6.0	5.0	4.3	0.0
Civic Center	4.0	5.0	5.0	5.0	5.0
Ice & Events Center	4.0	4.0	4.0	4.0	4.0
Total Other Funds Staffing	164.3	179.4	181.6	184.9	175.6
Total City Staffing	584.7	614.1	616.2	636.0	655.0

OTHER FUNDS

STAFFING



OTHER FUNDS FTE COMPARISON

2026 Full-Time Equivalents - Other Funds

184.9

ADDITIONS:

Recreation Programs - Add Cost-Shared Recreation Specialist	0.5
Juvenile Justice - Added Caseworker to the Diversion Division (Fiscal Year 2026)	1.0
One Percent Sales Tax - Add Construction Administrative Coordinator	1.0
Fleet Maintenance - Add Senior Mechanic	1.0
Solid Waste - Add Sanitation Senior Mechanic Position and Worker	2.0
Solid Waste - Add Landfill Foreman/Supervisor	1.0
Total Additions:	6.5

REDUCTIONS:

Youth Alternatives Grants - Subtract of ASEP Facilitator	-0.8
Recreation Programs - Subtract Cost-Shared Programs & Facilities Events Technician	-0.5
Federal Grants - Subtract FEMA SAFER Grant Firefighters (Grant Ended)	-9.0
Federal Grants - Subtract IT Digital Asset & Implementation Specialist	-1.0
Youth Alternatives (YA) Mentoring - Subtract Cost-Shared ASEP Facilitator	-0.3
Surface Water Mitigation - Subtract all positions	-4.3
Total Reductions	-15.8

2027 Full-Time Equivalents - Other Funds

175.6

GENERAL FUND

POSITION COMPARISON



	FY 2027				
DIVISION	FY 2026	FY 2027	CHANGE	FTE's	
City Council					
City Council Executive Assistant	\$ 65,263	\$ 73,224	\$ 7,961	1.00	
Mayor Division					
Mayor	\$ 110,000	\$ 110,000	\$ -	1.00	
Mayor Chief of Staff	\$ 122,014	\$ 133,277	\$ 11,263	1.00	
Mayor Senior Executive Assistant	\$ 59,873	\$ 67,373	\$ 7,500	1.00	
Mayor Communications Manager	\$ -	\$ 76,838	\$ 76,838	1.00	
Mayor Public Information Officer	\$ 71,515	\$ -	\$ (71,515)	0.00	
Mayor OpenGov Systems Manager	\$ -	\$ 115,232	\$ 115,232	1.00	
Mayor City Project Manager	\$ 99,786	\$ -	\$ (99,786)	0.00	
Mayor Digital Communications Specialist	\$ -	\$ 65,391	\$ 65,391	1.00	
Mayor Economic Resource Administrator	\$ 92,000	\$ 99,252	\$ 7,252	1.00	
Mayor Federal Grants Project Manager	\$ -	\$ 78,047	\$ 78,047	1.00	
Mayor Economic Resource Assistant	\$ 55,000	\$ -	\$ (55,000)	0.00	
Mayor Community Development Manager	\$ 16,653	\$ 17,152	\$ 500	0.20	
Mayor City Public Defender	\$ 99,000	\$ 106,624	\$ 7,624	1.00	
Mayor Legal Assistant/Paralegal	\$ -	\$ 65,391	\$ 65,391	1.00	
City Attorney Division					
City Attorney	\$ 145,090	\$ 157,758	\$ 12,668	1.00	
City Attorney Deputy	\$ 125,000	\$ 132,613	\$ 7,613	1.00	
City Attorney Chief Prosecutor	\$ 122,066	\$ 109,841	\$ (12,225)	1.00	
City Attorney Prosecutor	\$ 180,000	\$ 105,766	\$ (74,234)	1.00	
City Attorney Assistant City Prosecutor	\$ -	\$ 95,481	\$ 95,481	1.00	
City Attorney Nuisance	\$ -	\$ 100,000	\$ 100,000	1.00	
City Attorney Paralegal / Legal Assistant	\$ 64,998	\$ 74,986	\$ 9,988	1.00	
City Attorney Legal Assistant / Office Manager	\$ 64,982	\$ 72,806	\$ 7,824	1.00	
Human Resources Division					
Human Resources Director	\$ 135,157	\$ 147,221	\$ 12,064	1.00	
Human Resources Office Manager	\$ 62,842	\$ 69,628	\$ 6,786	1.00	
Human Resources Recruitment/HRIS Specialist	\$ -	\$ 65,392	\$ 65,392	1.00	
Human Resources Benefit HRIS Specialist	\$ -	\$ 59,193	\$ 59,193	1.00	
Human Resources Specialist Recruiter	\$ 46,232	\$ 50,855	\$ 4,623	1.00	
Human Resources Specialist	\$ 43,149	\$ 45,763	\$ 2,614	1.00	
Human Resources Specialist II	\$ 58,347	\$ -	\$ (58,347)	0.00	
Municipal Court Division					
Municipal Court Senior Municipal Judge	\$ 124,459	\$ 135,871	\$ 11,412	1.00	
Municipal Court Judge	\$ -	\$ 105,000	\$ 105,000	1.00	
Municipal Court Administrator	\$ -	\$ 71,278	\$ 71,278	1.00	
Municipal Court Deputy Court Clerk	\$ 49,858	\$ 54,458	\$ 4,600	1.00	
Municipal Court Judicial Assistant Clerk	\$ 93,178	\$ 102,769	\$ 9,591	2.00	
Municipal Court Juvenile Judicial Assistant Clerk	\$ 44,309	\$ 48,162	\$ 3,853	1.00	
Municipal Court Jail / Intake Clerk	\$ 40,021	\$ 44,546	\$ 4,525	1.00	
Municipal Court Clerk of Court	\$ 60,668	\$ -	\$ (60,668)	0.00	

GENERAL FUND

POSITION COMPARISON



					FY 2027
DIVISION	FY 2026	FY 2027	CHANGE		FTE's
Youth Alternatives Division					
Youth Alternatives Director	\$ 116,931	\$ 135,710	\$ 18,779		1.00
Youth Alternatives Assistant Director	\$ 93,178	\$ 105,418	\$ 12,240		1.00
Youth Alternatives Prevention Clinical Supervisor	\$ 66,182	\$ 71,188	\$ 5,006		1.00
Youth Alternatives Operations Manager	\$ 47,883	\$ 54,953	\$ 7,070		1.00
Youth Alternatives Volunteer Coordinator Case Mgr	\$ 38,651	\$ 42,016	\$ 3,366		0.75
City Clerk Division					
City Clerk Director	\$ 127,316	\$ 138,902	\$ 11,586		1.00
City Clerk Deputy	\$ 96,000	\$ 89,849	\$ (6,151)		1.00
City Clerk Records Coordinator	\$ -	\$ 64,941	\$ 64,941		1.00
City Clerk Operations Coordinator	\$ -	\$ 50,474	\$ 50,474		1.00
City Clerk Business Licensing Receipts Clerk II	\$ 37,470	\$ 45,118	\$ 7,648		1.00
City Clerk Business Licensing Receipts Clerk	\$ 41,684	\$ 39,009	\$ (2,675)		1.00
City Clerk Administrative Assistant	\$ 45,489	\$ -	\$ (45,489)		0.00
City Clerk Records Technician	\$ 59,704	\$ -	\$ (59,704)		0.00
City Clerk Operations Specialist	\$ 50,586	\$ -	\$ (50,586)		0.00
Public Works Administration Division					
Public Works Director	\$ 144,081	\$ 156,688	\$ 12,607		1.00
Public Works Operations Manager	\$ 48,119	\$ 55,303	\$ 7,185		0.75
Traffic Division					
Traffic Operations Manager	\$ 76,819	\$ 75,287	\$ (1,532)		1.00
Traffic Signal Supervisor	\$ 68,033	\$ 66,667	\$ (1,366)		1.00
Traffic Signal Technician	\$ 102,683	\$ 106,377	\$ 3,694		2.00
Traffic Operations Worker	\$ 43,056	\$ 47,756	\$ 4,700		1.00
Facilities Division					
Facilities Maintenance Manager	\$ 88,277	\$ 101,136	\$ 12,859		1.00
Facilities Maintenance Supervisor	\$ -	\$ 64,656	\$ 64,656		1.00
Facilities Maintenance Foreman	\$ 55,160	\$ -	\$ (55,160)		0.00
Facilities Maintenance Senior Maintenance Tech	\$ 49,025	\$ 52,016	\$ 2,991		1.00
Facilities Maintenance Technician	\$ 86,286	\$ 138,654	\$ 52,368		3.00
Street & Alley Division					
Street & Alley Manager	\$ 88,117	\$ 100,899	\$ 12,782		1.00
Street & Alley Supervisor	\$ 151,222	\$ 170,100	\$ 18,878		2.00
Street & Alley Foreman	\$ 123,568	\$ 136,115	\$ 12,547		2.00
Street & Alley Senior Heavy Equip Operator	\$ 416,912	\$ 515,326	\$ 98,414		9.00
Street & Alley Heavy Equipment Operator	\$ 45,055	\$ 49,107	\$ 4,052		1.00
Street & Alley Utility Worker Truck Driver	\$ 471,075	\$ 447,043	\$ (24,032)		10.00

GENERAL FUND

POSITION COMPARISON



DIVISION	FY 2026	FY 2027	CHANGE	FTE's
Police Administration Division				
Police Chief	\$ 140,712	\$ 155,027	\$ 14,315	1.00
Police Accountant	\$ 84,084	\$ 95,080	\$ 10,996	1.00
Police Public Information Officer	\$ 68,089	\$ 75,051	\$ 6,962	1.00
Police Administrative Coordinator	\$ 63,574	\$ 71,435	\$ 7,861	1.00
Police Criminal Intelligence Technician	\$ 64,764	\$ 68,708	\$ 3,944	1.00
Police Property Evidence Manager	\$ 59,736	\$ 63,371	\$ 3,635	1.00
Police Records Supervisor	\$ 59,736	\$ 63,371	\$ 3,635	1.00
Police Property Digital Evidence Technician	\$ 55,835	\$ 63,336	\$ 7,501	1.00
Police Fleet and Facility Manager	\$ 55,785	\$ 59,172	\$ 3,387	1.00
Police MSO Sergeant	\$ 53,946	\$ 58,571	\$ 4,625	1.00
Police Property and Evidence Technician	\$ 50,751	\$ 55,785	\$ 5,034	1.00
Police Background Investigator & Training Coordinator	\$ 50,187	\$ 54,948	\$ 4,761	1.00
Police Quartermaster/Supply Manager	\$ 50,586	\$ 53,666	\$ 3,080	1.00
Police Municipal Security Officer	\$ 45,010	\$ 50,840	\$ 5,830	1.00
Police Records Technician	\$ 180,038	\$ 201,342	\$ 21,304	4.00
Police Community Service Officer	\$ 87,262	\$ 172,085	\$ 84,823	4.00
Patrol Division				
Police Captain	\$ 242,681	\$ 257,461	\$ 14,780	2.00
Police Lieutenant	\$ 430,827	\$ 457,065	\$ 26,238	4.00
Police Sergeant	\$ 1,325,695	\$ 1,411,042	\$ 85,348	14.00
Police Officer	\$ 6,959,949	\$ 7,485,550	\$ 525,600	95.00
Parking Division				
Police Parking Administration Manager	\$ 63,166	\$ 72,265	\$ 9,099	1.00
Police Parking Administration Associate	\$ -	\$ 92,821	\$ 92,821	2.00
Police Parking Community Service Officer	\$ 84,336	\$ -	\$ (84,336)	0.00
Fire Administration Division				
Fire Chief	\$ 137,994	\$ 150,231	\$ 12,237	1.00
Fire Deputy Chief of Emergency Services	\$ -	\$ 125,665	\$ 125,665	1.00
Fire Deputy Chief of Administrative Services	\$ -	\$ 125,660	\$ 125,660	1.00
Fire Office Manager	\$ 61,808	\$ 70,097	\$ 8,289	1.00
Fire Deputy Fire Chief	\$ 236,902	\$ -	\$ (236,902)	0.00
Fire Support Division				
Fire Battalion Chief	\$ 103,873	\$ 115,284	\$ 11,411	1.00
Fire Captain	\$ 97,556	\$ 104,904	\$ 7,348	1.00
Fire Training Coordinator	\$ 91,249	\$ 93,535	\$ 2,286	1.00
Fire Prevention Division				
Deputy Fire Marshal	\$ 97,556	\$ 103,848	\$ 6,292	1.00
Fire Battalion Chief	\$ 103,873	\$ 115,284	\$ 11,411	1.00
Fire Lieutenant - Prevention	\$ 364,992	\$ 387,264	\$ 22,272	4.00
Fire Community Risk Reduction Coordinator	\$ 49,675	\$ 53,597	\$ 3,922	1.00
Fire Protection Engineer Technician	\$ 81,816	\$ 95,080	\$ 13,264	1.00

GENERAL FUND

POSITION COMPARISON



	FY 2027			
DIVISION	FY 2026	FY 2027	CHANGE	FTE's
Fire Operations Division				
Fire Battalion Chief	\$ 412,626	\$ 345,924	\$ (66,702)	3.00
Fire Captain	\$ 292,667	\$ 314,676	\$ 22,009	3.00
Fire Lieutenant	\$ 1,898,156	\$ 1,739,958	\$ (158,198)	18.00
Fire Engineer	\$ 1,708,825	\$ 1,725,950	\$ 17,125	20.00
Firefighter	\$ 2,113,935	\$ 3,239,483	\$ 1,125,548	44.00
Fire EMS Division				
Fire Lieutenant - EMS	\$ 91,249	\$ 96,816	\$ 5,567	1.00
Community Recreation & Events Administration (CRE) Division				
CRE Director	\$ 136,559	\$ 148,708	\$ 12,149	1.00
CRE Deputy Director	\$ 100,947	\$ 215,421	\$ 114,474	2.00
CRE Event Strategy Manager	\$ -	\$ 87,070	\$ 87,070	1.00
CRE Programming & Marketing Coordinator	\$ -	\$ 79,040	\$ 79,040	1.00
CRE Project Manager	\$ 54,802	\$ 66,985	\$ 12,183	1.00
CRE Coordinator	\$ 51,417	\$ 59,763	\$ 8,346	1.00
CRE Operations Manager	\$ -	\$ 64,195	\$ 64,195	1.00
CRE Marketing Production Assistant	\$ -	\$ 45,036	\$ 45,036	1.00
CRE Marketing & Artistic Manager	\$ 78,807	\$ -	\$ (78,807)	0.00
CRE Office Manager	\$ 53,544	\$ -	\$ (53,544)	0.00
CRE Operations Coordinator	\$ 45,322	\$ -	\$ (45,322)	0.00
Forestry Division				
Urban Forestry Manager	\$ 86,867	\$ 99,042	\$ 12,175	1.00
Urban Forestry Supervisor	\$ -	\$ 71,071	\$ 71,071	1.00
Urban Forestry Foreman	\$ 128,454	\$ 78,578	\$ (49,876)	1.00
Urban Forestry Senior Arborist	\$ 104,708	\$ 61,787	\$ (42,921)	1.00
Urban Forestry Arborist	\$ 46,511	\$ 161,737	\$ 115,226	3.00
Urban Forestry Community Forester	\$ 49,491	\$ 58,130	\$ 8,639	1.00
Programs & Facilities Division				
Programs & Facilities Manager	\$ 84,166	\$ 94,762	\$ 10,596	1.00
Programs & Facilities Office Manager	\$ 48,806	\$ 54,686	\$ 5,880	1.00
Programs & Facilities Events Technician II	\$ 44,283	\$ 49,571	\$ 5,288	1.00
Programs & Facilities Events Technician I	\$ 57,201	\$ 40,012	\$ (17,189)	1.00
Programs & Facilities Administrative Support Assistant	\$ 74,880	\$ 81,195	\$ 6,315	2.00
Program & Facilities Events I - Recreation Facilities	\$ -	\$ 40,071	\$ 40,071	1.00
Programs & Facilities Concessions Manager	\$ 56,300	\$ -	\$ (56,300)	0.00
Aquatics Division				
Aquatics Manager	\$ 78,655	\$ 86,845	\$ 8,190	1.00
Aquatics Staffing Foreman	\$ 48,501	\$ 57,700	\$ 9,199	1.00
Aquatics Maintenance Foreman	\$ 49,585	\$ 57,529	\$ 7,944	1.00
Aquatics Maintenance Technician/Front Counter Lead	\$ -	\$ 43,420	\$ 43,420	1.00
Aquatics Maintenance Technician	\$ 36,487	\$ -	\$ (36,487)	0.00

GENERAL FUND

POSITION COMPARISON



	FY 2027				
DIVISION	FY 2026	FY 2027	CHANGE	FTE's	
Recreation Division					
Recreation Manager	\$ 77,991	\$ 85,859	\$ 7,868	1.00	
Recreation Sports Specialist Supervisor	\$ 44,199	\$ 48,952	\$ 4,753	0.70	
Recreation Specialist II Adult and Youth Sports	\$ -	\$ 57,911	\$ 57,911	1.00	
Recreation Specialist Adult and Youth Sports	\$ 99,550	\$ 52,268	\$ (47,282)	1.00	
Recreation Specialist	\$ -	\$ 27,500	\$ 27,500	0.50	
Golf Division					
Golf Manager	\$ 106,344	\$ 118,334	\$ 11,990	1.00	
Golf Supervisor	\$ 147,684	\$ 167,178	\$ 19,494	2.00	
Golf Turf Equipment Senior Mechanic	\$ 111,941	\$ 123,156	\$ 11,215	2.00	
Golf Senior Irrigation Technician	\$ 47,651	\$ 101,525	\$ 53,874	2.00	
Golf Irrigation Technician	\$ 43,678	\$ -	\$ (43,678)	0.00	
Parks Division					
Parks Manager	\$ 81,765	\$ 91,464	\$ 9,699	1.00	
Parks Supervisor	\$ 70,970	\$ 79,329	\$ 8,359	1.00	
Parks Foreman	\$ 172,286	\$ 188,387	\$ 16,101	3.00	
Parks Senior Irrigation Technician	\$ 51,528	\$ 51,005	\$ (523)	1.00	
Parks Irrigation Technician	\$ 124,248	\$ 130,596	\$ 6,348	3.00	
Parks Senior Maintenance Technician	\$ 125,230	\$ 179,037	\$ 53,807	4.00	
Parks Maintenance Technician	\$ 299,840	\$ 284,528	\$ (15,312)	7.00	
Cemetery Division					
Cemetery Manager	\$ 84,368	\$ 95,330	\$ 10,962	1.00	
Cemetery Foreman	\$ 56,596	\$ 61,803	\$ 5,207	1.00	
Cemetery Senior Irrigation Technician	\$ 46,793	\$ 51,688	\$ 4,895	1.00	
Cemetery Senior Maintenance Technician	\$ -	\$ 44,420	\$ 44,420	1.00	
Cemetery Maintenance Technician	\$ 40,643	\$ -	\$ (40,643)	0.00	
Botanic Gardens Division					
Botanic Gardens Manager	\$ 85,390	\$ 87,757	\$ 2,367	1.00	
Botanic Gardens Operations & Horticulture Supervisor	\$ 60,920	\$ 66,773	\$ 5,853	1.00	
Botanic Gardens Office Manager	\$ 48,762	\$ 64,390	\$ 15,628	1.00	
Botanic Gardens Horticulture Education Coordinator	\$ 46,185	\$ 50,784	\$ 4,599	1.00	
Botanic Gardens Events Coordinator	\$ 47,133	\$ 50,003	\$ 2,870	1.00	
Botanic Gardens Visitor Services & Education Coord.	\$ 47,133	\$ 50,003	\$ 2,870	1.00	
Botanic Gardens Children's Garden Horticulturist	\$ -	\$ 47,277	\$ 47,277	1.00	
Botanic Gardens Exterior Horticulturist	\$ 43,266	\$ 45,892	\$ 2,626	1.00	
Botanic Gardens Interior Horticulturist	\$ 43,678	\$ 43,927	\$ 249	1.00	
Botanic Gardens Education Children's Village Supervisor	\$ 69,662	\$ -	\$ (69,662)	0.00	
Clean & Safe Division					
Clean & Safe Events Technician Foreman	\$ -	\$ 60,299	\$ 60,299	1.00	
Clean & Safe Maintenance/Events Technician	\$ 124,739	\$ 141,024	\$ 16,285	3.00	
Clean & Safe Events Technician Lead	\$ 55,119	\$ -	\$ (55,119)	0.00	

GENERAL FUND

POSITION COMPARISON



FY 2027

DIVISION	FY 2026	FY 2027	CHANGE	FTE's
City Engineering Division				
City Engineer	\$ 141,088	\$ 153,513	\$ 12,425	1.00
City Engineer Deputy	\$ 103,390	\$ 110,210	\$ 6,820	1.00
City Engineer Senior Staff Engineer	\$ -	\$ 118,452	\$ 118,452	1.00
City Engineer Traffic Engineer	\$ 91,907	\$ 103,530	\$ 11,623	1.00
City Engineer GIS Division Manager	\$ 75,471	\$ 93,326	\$ 17,855	1.00
City Engineer Staff Engineer	\$ 165,053	\$ 170,036	\$ 4,983	2.00
City Engineer Associate Staff Engineer	\$ 60,000	\$ 64,679	\$ 4,679	1.00
City Engineer Operations Manager	\$ -	\$ 63,253	\$ 63,253	1.00
City Engineer Planning and Development Coordinator	\$ -	\$ 61,597	\$ 61,597	1.00
City Engineer GIS Engineering Tech II	\$ 115,809	\$ 118,968	\$ 3,159	2.00
City Engineer GIS Engineering Tech I	\$ -	\$ 47,756	\$ 47,756	1.00
City Engineer Office Manager	\$ 53,809	\$ -	\$ (53,809)	0.00
City Engineer Drainage Engineer	\$ 73,376	\$ -	\$ (73,376)	0.00
City Engineer Civil Engineering Technician	\$ 50,894	\$ -	\$ (50,894)	0.00
City Treasurer Division				
Treasurer City Treasurer	\$ 139,669	\$ 152,007	\$ 12,338	1.00
Treasurer Deputy City Treasurer	\$ 99,126	\$ 112,717	\$ 13,591	1.00
Treasurer Purchasing Manager	\$ 89,124	\$ 94,552	\$ 5,428	1.00
Treasurer Senior Accountant	\$ 88,992	\$ 94,412	\$ 5,420	1.00
Treasurer Senior Budget and Accounting Analyst	\$ -	\$ 75,005	\$ 75,005	1.00
Treasurer Budget and Accounting Analyst	\$ 70,700	\$ -	\$ (70,700)	0.00
Treasurer Payroll Manager	\$ 62,289	\$ 66,092	\$ 3,803	1.00
Treasurer Accountant II	\$ 63,905	\$ 126,105	\$ 62,200	2.00
Treasurer Accountant I	\$ 47,901	\$ -	\$ (47,901)	0.00
Treasurer Procurement Specialist	\$ 47,506	\$ 57,744	\$ 10,238	1.00
Planning & Development Division				
Planning and Development Director	\$ 137,313	\$ 149,508	\$ 12,195	1.00
Planning and Development Senior Planner	\$ 86,903	\$ 96,097	\$ 9,194	1.00
Planning and Development Greenway & Parks Planner	\$ 74,221	\$ 82,987	\$ 8,766	0.91
Planning and Development Planner II	\$ 207,501	\$ 224,791	\$ 17,290	3.00
Planning and Development Planner I	\$ 114,312	\$ 119,578	\$ 5,266	2.00
Planning and Development/MPO Office Manager	\$ 22,278	\$ 24,302	\$ 2,025	0.50
Downtown Development Authority (DDA) Division				
DDA Executive Director	\$ -	\$ 89,676	\$ 89,676	1.00
DDA Operations and Projects Coordinator	\$ -	\$ 61,229	\$ 61,229	1.00
DDA Communications Coordinator	\$ -	\$ 59,446	\$ 59,446	1.00
DDA Administrator	\$ 75,073	\$ -	\$ (75,073)	0.00
DDA Main Street Manager	\$ 49,441	\$ -	\$ (49,441)	0.00
Compliance Administration Division				
Compliance Director	\$ 134,257	\$ 146,266	\$ 12,009	1.00
Compliance Deputy Director	\$ 89,234	\$ 99,560	\$ 10,326	1.00
Compliance Operations Support Coordinator	\$ 53,768	\$ 60,267	\$ 6,499	1.00

GENERAL FUND

POSITION COMPARISON



					FY 2027
DIVISION	FY 2026	FY 2027	CHANGE		FTE's
Information Technology Division					
Information Technology Administrator	\$ 117,926	\$ 137,189	\$ 19,263		1.00
Information Technology Manager	\$ 93,838	\$ 106,398	\$ 12,560		1.00
Information Technology Network Systems Tech II	\$ 176,375	\$ 194,629	\$ 18,254		3.00
Information Technology Audio Visual Specialist	\$ -	\$ 58,240	\$ 58,240		1.00
Information Technology Network Systems Tech I	\$ 45,000	\$ 48,214	\$ 3,214		1.00
Animal Control Division					
Compliance Animal Control Supervisor/Dispatcher	\$ 60,569	\$ 66,252	\$ 5,683		1.00
Compliance Animal Control Officer	\$ 211,748	\$ 228,759	\$ 17,011		4.00
Building Permitting & Licensing Division					
	\$ -				
Building Chief Building Official	\$ 103,570	\$ 113,103	\$ 9,533		1.00
Building Chief Deputy Building Official	\$ 85,300	\$ 73,761	\$ (11,539)		1.00
Building Code Compliance Senior Code Inspector	\$ -	\$ 85,490	\$ 85,490		1.00
Building Code Compliance Inspector	\$ 898,074	\$ 1,061,270	\$ 163,196		13.00
Building Operations Manager	\$ 58,083	\$ 61,620	\$ 3,537		1.00
Building Office Support Specialist	\$ 124,095	\$ 180,263	\$ 56,168		4.00
Code Enforcement Division					
Code Enforcement Supervisor	\$ -	\$ 69,840	\$ 69,840		1.00
Code Enforcement Officer	\$ 161,725	\$ 182,914	\$ 21,189		3.00
Office Coordinator	\$ -	\$ 39,000	\$ 39,000		1.00
Safety Division					
Safety Division Safety Officer	\$ 120,016	\$ 146,416	\$ 26,400		2.00
Risk Management Division					
Risk Manager	\$ -	\$ 69,000	\$ 69,000		1.00
General Fund Total	\$32,313,733	\$36,789,915	\$ 4,476,182		479.3

OTHER FUNDS

POSITION COMPARISON



FY 2027

FUND	FY 2026	FY 2027	CHANGE	FTE's
Weed and Pest Fund				
Weed and Pest Division				
Weed and Pest Manager	\$ 88,877	\$ 99,031	\$ 10,154	1.00
Weed and Pest Field Supervisor	\$ 59,657	\$ 63,859	\$ 4,202	1.00
Weed and Pest Mosquito Management Specialist	\$ 50,003	\$ 54,207	\$ 4,204	1.00
Weed and Pest Invasive Weed Management Specialist	\$ 48,096	\$ 53,444	\$ 5,348	1.00
Youth Alternatives Grant Fund				
LCSD Division				
Youth Alternatives ASEP Facilitator	\$ 33,750	\$ 104,391	\$ 70,641	2.00
Youth Alternatives Family Counselor	\$ 53,799	\$ 58,352	\$ 4,553	1.00
Youth Alternatives Counselor	\$ 53,194	\$ -	\$ (53,194)	0.00
Youth Alternatives Operations Assistant	\$ 41,495	\$ 44,025	\$ 2,530	1.00
Laramie Co Juvenile Services Division				
Youth Alternatives Family Counselor	\$ 57,799	\$ 59,684	\$ 1,885	1.00
Foster Grandparent Program Division				
Youth Alternatives Foster Grandparent Coordinator	\$ 59,581	\$ 65,014	\$ 5,433	1.00
Youth Alternatives Foster Grandparent Asst Coordinator	\$ 46,162	\$ -	\$ (46,162)	0.00
Recreation Programs Fund				
Recreation Division				
Recreation Sports Specialist Supervisor	\$ 18,566	\$ 20,562	\$ 1,996	0.30
Recreation Specialist	\$ -	\$ 27,500	\$ 27,500	0.50
Child Care Division				
Recreation Coordinator Family Support	\$ 65,896	\$ 81,581	\$ 15,685	1.00
Recreation Specialist Family Support	\$ 95,553	\$ 105,543	\$ 9,990	2.00
Gymnastics Division				
Recreation Gymnastics Specialist and Operations Manager	\$ -	\$ 76,133	\$ 76,133	1.00
Recreation Gymnastics Program Administrative Support Asst	\$ 43,000	\$ 45,635	\$ 2,635	1.00
Recreation Gymnastics Specialist	\$ 52,855	\$ -	\$ (52,855)	0.00
Recreation Events Technician	\$ 19,760	\$ -	\$ (19,760)	0.00
Storm Water Fund				
Storm Water Division				
Operations Manager	\$ 75,000	\$ -	\$ (75,000)	0.00
City Drainage Engineer	\$ 24,459	\$ -	\$ (24,459)	0.00
Senior Inspector	\$ 33,000	\$ -	\$ (33,000)	0.00
Inspector	\$ 60,000	\$ -	\$ (60,000)	0.00
Maintenance Technician	\$ 45,000	\$ -	\$ (45,000)	0.00
CDBG Grant Fund				
CDBG Administration Division				
Community Development Manager	\$ 49,958	\$ 51,457	\$ 1,499	0.80

OTHER FUNDS

POSITION COMPARISON



FY 2027

FUND	FY 2026	FY 2027	CHANGE	FTE's
One Cent Sales Tax Fund				
One Percent Administration Division				
One Percent Construction Manager	\$ 95,299	\$ 108,568	\$ 13,269	1.00
One Percent Senior Construction Inspector	\$ 295,959	\$ 335,257	\$ 39,298	4.00
One Percent Construction Inspector	\$ 124,375	\$ 136,601	\$ 12,226	2.00
One Percent Civil Engineering Technician II	\$ -	\$ 57,839	\$ 57,839	1.00
Public Works 1% Administrative Assistant	\$ 38,606	\$ 40,962	\$ 2,356	1.00
One Percent Construction Administrative Coordinator	\$ -	\$ 40,962	\$ 40,962	1.00
One Percent Civil Engineering Technician I	\$ 50,359	\$ -	\$ (50,359)	0.00
One Percent CRE Division				
Urban Forestry Senior Arborist	\$ 53,000	\$ 56,219	\$ 3,219	1.00
Urban Forestry Arborist	\$ 48,008	\$ 48,116	\$ 108	1.00
Parks 1% Irrigation Technician	\$ 41,067	\$ 43,557	\$ 2,490	1.00
Solid Waste Fund				
Sanitation Division				
Sanitation Solid Waste Collections Manager	\$ 95,206	\$ 101,004	\$ 5,798	1.00
Sanitation Foreman	\$ 193,176	\$ 213,151	\$ 19,975	3.00
Sanitation Mechanic Foreman	\$ 63,184	\$ 95,080	\$ 31,896	1.00
Sanitation Senior Driver	\$ 656,689	\$ 746,250	\$ 89,561	12.00
Sanitation Senior Mechanic	\$ 56,564	\$ 147,282	\$ 90,718	2.00
Sanitation Lead Driver	\$ -	\$ 59,111	\$ 59,111	1.00
Sanitation Semi Driver	\$ 201,833	\$ 220,782	\$ 18,949	4.00
Sanitation Driver	\$ 1,159,166	\$ 1,242,707	\$ 83,541	25.00
Sanitation Household Hazardous Waste Worker	\$ -	\$ 48,959	\$ 48,959	1.00
Sanitation Mechanic	\$ 104,601	\$ 127,791	\$ 23,190	2.00
Sanitation Administrative Assistant	\$ 172,600	\$ 183,065	\$ 10,465	4.00
Sanitation Transfer Station Attendant	\$ 39,748	\$ 42,162	\$ 2,414	1.00
Sanitation Worker	\$ 234,842	\$ 271,109	\$ 36,267	6.00
Sanitation Supervisor	\$ 76,819	\$ -	\$ (76,819)	0.00
Recycling Division				
Compost Foreman	\$ 58,598	\$ 58,613	\$ 15	1.00
Sanitation Household Hazardous Waste Technician	\$ 47,881	\$ 50,795	\$ 2,914	1.00
Compost Heavy Equipment Operator	\$ 86,142	\$ 92,751	\$ 6,609	2.00
Compost Office Attendant	\$ 36,339	\$ 42,280	\$ 5,941	1.00
Landfill Division				
Landfill Deputy Director - Solid Waste Administrator	\$ 116,808	\$ 135,529	\$ 18,721	1.00
Landfill Manager	\$ 95,206	\$ 101,004	\$ 5,798	1.00
Landfill Foreman	\$ -	\$ 86,436	\$ 86,436	1.00
Landfill Supervisor	\$ 66,935	\$ 75,708	\$ 8,773	1.00
Landfill Operations Manager	\$ 16,040	\$ 18,434	\$ 2,395	0.25
Landfill Civil Staff Engineer	\$ 73,806	\$ 79,040	\$ 5,234	1.00
Landfill Heavy Equipment Operator	\$ 172,985	\$ 182,324	\$ 9,339	4.00
Landfill Scale House Attendant	\$ 47,277	\$ 43,540	\$ (3,737)	1.00
Landfill Worker	\$ 112,425	\$ 119,387	\$ 6,962	3.00
Belvoir Division				
Belvoir Ranch Manager	\$ 52,468	\$ 47,841	\$ (4,627)	1.00

OTHER FUNDS

POSITION COMPARISON



FY 2027

FUND	FY 2026	FY 2027	CHANGE	FTE's
Law Enforcement Fund				
Victim's Assistance Division				
Police Victim Assistance Coordinator	\$ 67,884	\$ 74,747	\$ 6,863	1.00
Police Victim Assistant Staff Advocate	\$ 90,105	\$ 95,213	\$ 5,108	2.00
Misc Federal Grants Fund				
Fire Operations Division				
Firefighter	\$ 596,288	\$ 69,082	\$ (527,206)	0.00
General Accounts Division				
IT Digital Asset Manager and Implementation Specialist	\$ 86,768	\$ 46,026	\$ (40,743)	0.50
Sustainability Manager	\$ 65,000	\$ -	\$ (65,000)	0.00
Transportation Planning (MPO) Fund				
Transportation Planning Division				
MPO Director	\$ 94,117	\$ 105,277	\$ 11,160	1.00
MPO Senior Planner	\$ 89,325	\$ 99,696	\$ 10,371	1.00
MPO Planner I & Transportation Specialist	\$ 62,433	\$ 69,020	\$ 6,587	1.00
MPO Transportation Planner I	\$ -	\$ 66,235	\$ 66,235	1.00
MPO/Planning & Development Office Manager	\$ 22,278	\$ 24,060	\$ 1,783	0.50
MPO Planner I & GIS Specialist	\$ 53,322	\$ -	\$ (53,322)	0.00
Transit Fund				
Transit Division				
Transit Administrator	\$ 79,815	\$ 91,292	\$ 11,477	1.00
Transit Manager	\$ 70,964	\$ 75,285	\$ 4,321	1.00
Transit Operations Supervisor	\$ 53,946	\$ 60,530	\$ 6,584	1.00
Transit Senior Mechanic	\$ 59,258	\$ 74,078	\$ 14,820	1.00
Transit Mechanic	\$ 57,927	\$ 73,086	\$ 15,159	1.00
Transit Operations Coordinator	\$ 48,983	\$ 51,966	\$ 2,983	1.00
Transit Operations Assistant	\$ 38,606	\$ 41,065	\$ 2,459	1.00
Transit Bus Driver	\$ 504,921	\$ 549,018	\$ 44,097	12.00
Transit Custodial Maintenance Technician	\$ 42,015	\$ 45,948	\$ 3,933	1.00
Transit Dispatcher	\$ 77,837	\$ 83,357	\$ 5,520	2.00
Juvenile Justice Fund				
Laramie County Division				
Youth Alternatives Assistant Court Services Coordinator	\$ 55,016	\$ 58,784	\$ 3,768	1.00
Laramie Co Juvenile Services Division				
Youth Alternatives Programs Coordinator Case Manager	\$ 45,389	\$ 48,152	\$ 2,763	1.00
Diversion Division				
Youth Alternatives Juvenile Diversion Coordinator	\$ 60,000	\$ 63,654	\$ 3,654	1.00
Youth Alternatives Juvenile Diversion Caseworker	\$ -	\$ 56,650	\$ 56,650	1.00
Special Friends Fund				
Youth Alternatives Division				
Youth Alternatives Volunteer Coordinator Case Manager	\$ 12,884	\$ 14,005	\$ 1,122	0.25
Youth Alternatives ASEP Facilitator	\$ 11,250	\$ -	\$ (11,250)	0.00
6th Penny Fund				
Botanic Gardens Division				
Botanic Gardens Interior Operations Coordinator	\$ 47,891	\$ 53,319	\$ 5,428	1.00
Botanic Gardens Maintenance Custodian	\$ 39,519	\$ 38,823	\$ (696)	1.00

OTHER FUNDS

POSITION COMPARISON



FY 2027

FUND	FY 2026	FY 2027	CHANGE	FTE's
6th Penny Fund				
Greenway Maintenance Division				
Parks Greenway Maintenance Technician	\$ 114,543	\$ 125,416	\$ 10,873	3.00
Planning and Development Greenway & Parks Planner	\$ 7,430	\$ 8,308	\$ 878	0.09
Fleet Maintenance Fund				
Fleet Maintenance Division				
Fleet Maintenance Manager	\$ 87,787	\$ 100,004	\$ 12,217	1.00
Fleet Maintenance Mechanic Foreman	\$ 64,069	\$ 78,596	\$ 14,527	1.00
Fleet Maintenance Operations Coordinator	\$ 41,873	\$ 47,472	\$ 5,599	1.00
Fleet Maintenance Parts Coordinator	\$ 44,824	\$ 48,977	\$ 4,153	1.00
Fleet Maintenance Senior Mechanic	\$ 231,843	\$ 371,704	\$ 139,861	5.00
Fleet Maintenance Welder	\$ 48,325	\$ 61,141	\$ 12,816	1.00
Fleet Maintenance Lube Foreman	\$ 61,940	\$ 75,119	\$ 13,179	1.00
Fleet Maintenance Lube Technician	\$ 167,222	\$ 210,264	\$ 43,042	4.00
Civic Center Fund				
Civic Center Division				
Civic Center Technical Director	\$ 72,307	\$ 81,315	\$ 9,008	1.00
Civic Center Assistant Technical Director	\$ 56,661	\$ 60,151	\$ 3,490	1.00
Community Recreation and Events Senior Content Creator	\$ 54,786	\$ 59,819	\$ 5,033	1.00
Civic Center Ticketing Manager	\$ 46,799	\$ 49,660	\$ 2,861	1.00
Community Recreation and Events Operations Coordinator	\$ -	\$ 48,075	\$ 48,075	1.00
Civic Center Booking and Marketing Manager	\$ 67,001	\$ -	\$ (67,001)	0.00
Ice & Events Fund				
Ice & Events Division				
Ice & Events Manager	\$ 85,055	\$ 96,352	\$ 11,297	1.00
Ice & Events Foreman	\$ 58,583	\$ 65,458	\$ 6,875	1.00
Ice & Events Programming Coordinator	\$ 46,802	\$ 48,229	\$ 1,427	1.00
Ice & Events Night and Weekend Supervisor	\$ 40,831	\$ 42,696	\$ 1,865	1.00
Other Funds Total	\$ 9,891,890	\$ 10,317,757	\$ 425,866	175.6



FUND STRUCTURE

The City's governmental functions and accounting system are structured and operated on a fund basis. A fund is an accounting mechanism used to segregate resources for specific activities. Like other state and local governments, the City utilizes fund accounting to ensure public funds are expended only for authorized purposes and within appropriate limits.

General Fund

The General Fund serves as the City's primary operating fund. It accounts for all revenue sources and expenditures that are not mandated to be recorded in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for proceeds from specific revenue sources, such as taxes, grants, or other legally restricted revenues, that are designated to finance particular functions or activities of the City. The Fiscal Year 2027 budget includes the following Special Revenue Funds:

- Weed & Pest Control: Funded by a countywide tax levy to administer weed and pest management programs.
- Youth Alternatives Grants: Supported by multiple funding sources to operate juvenile counseling and related youth programs.
- Recreation Programs: Funded by program revenues to support recreational activities and services.
- Community Development Block Grant: Funded by the U.S. Department of Housing and Urban Development to assist low and moderate-income individuals and families.
- Law Enforcement Grants: Includes federal, state, and local grant funding to support various Police Department programs.
- Federal Grants Fund: Accounts for federal funding received for programs not captured in other City funds.
- Transportation Planning: Funded by federal and local sources to support metropolitan transportation planning efforts.
- Federal Transit Authority (FTA) Grants: Provides funding from federal, state, and local sources to support public transportation services.
- Juvenile Justice: Supported by grants to fund programs serving youth involved in or at risk of entering the justice system.
- Youth Alternatives Mentoring: Funding by grants and donations to support mentoring programs connecting adults with youth.

Capital Projects Funds

Capital Projects Funds account for financial resources used to acquire, construct or renovate capital facilities and equipment that become City fixed assets. The City's Capital Projects Funds include:

- Development Impact Fees: Fees collected for park development and public infrastructure improvements.

- One Percent Sales Tax: Revenue from an optional sales tax approved by voters every four years, primarily used for street and road projects (commonly referred to as the “5th penny”).
- Special Purpose Option Tax: Funds major capital projects supported by a voter-approved capital facilities sales tax (commonly referred to as the “6th penny”).
- Youth Activities: Supports Youth Alternatives capital projects funded through revenues generated by the Ropes Course.
- Golf Facilities: Fund improvements to City golf facilities using a portion of annual golf membership fees.

Proprietary Funds

Proprietary Funds are used to account for the City’s business-type activities. These funds generate revenue through fees or charges for services and are categorized into two types:

- Enterprise Funds: These funds provide services to customers outside the City organization.
- Internal Service Funds: These funds are used when services primarily benefit other funds, departments, or agencies within the City’s government, its component units, or other governments.

The City’s four Proprietary Funds are categorized into Enterprise Funds and Internal Service Funds, each serving distinct purposes:

- Solid Waste Management (Enterprise Fund): Accounts for revenues from solid waste charges to fund the operation and maintenance of the City’s solid waste activities, as mandated by federal and state regulations.
- Fleet Maintenance (Internal Service Fund): Tracks costs associated with fueling and maintaining all fleet vehicles and equipment used in City operations.
- Civic Center (Enterprise Fund): Provides a venue for concerts, stage performances, and other events.
- Ice & Events Center (Enterprise Fund): Supports activities such as ice hockey, concerts, roller skating, miniature golf, and other public or private events.

Permanent Funds

Permanent Funds are used to account for resources that are legally restricted, allowing only the earnings—not the principal—to be utilized in support of the government’s programs.

- Cemetery Perpetual Care: This fund was established to ensure the perpetual maintenance of Cheyenne cemeteries. A contribution of \$400 is made to the fund each time a cemetery space is purchased.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the government in a trustee capacity. These assets are typically restricted and cannot be used to support the government’s own programs.

- Self-Insurance Fund: This fund manages the employee health self-insurance plan.

BUDGET BY FUND



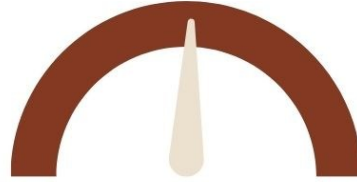
	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
GENERAL FUND	\$ 70,193,123	\$ 73,961,354	\$ 74,517,876	\$ 83,765,026	\$ 9,247,152
SPECIAL REVENUE FUNDS					
Weed & Pest	\$ 526,296	\$ 759,543	\$ 801,700	\$ 772,477	\$ (29,223)
Youth Alternatives Grants	628,812	661,667	919,234	921,795	2,561
Recreation Programs	2,492,937	2,532,729	2,656,270	3,042,771	386,501
CDBG	406,946	444,352	660,183	1,330,510	670,327
Law Enforcement Grants	589,468	671,932	267,441	257,676	(9,766)
Federal Grants	793,349	1,122,371	1,125,070	191,447	(933,623)
Transportation Planning	940,714	856,819	1,805,225	1,565,913	(239,313)
Transit	2,640,742	3,156,827	6,023,629	7,652,188	1,628,560
Juvenile Justice	135,730	185,729	280,726	343,818	63,092
Youth Alternatives Mentoring	48,555	49,027	73,794	30,966	(42,828)
Total Special Revenue Funds	\$ 9,203,549	\$ 10,440,995	\$ 14,613,273	\$ 16,109,561	\$ 1,496,289
CAPITAL PROJECT FUNDS					
Development Impact Fees	\$ 1,048,341	\$ 1,532,245	\$ 1,531,100	\$ 1,591,900	\$ 60,800
One Percent Sales Tax	21,064,106	22,032,543	13,878,876	14,895,668	1,016,792
Special Purpose Option Tax	18,230,881	12,393,867	595,554	530,923	(64,631)
Youth Activities	4,890	5,492	19,195	16,600	(2,595)
Golf Facilities	367,420	330,217	570,700	544,900	(25,800)
Total Capital Project Funds	\$ 40,715,638	\$ 36,294,365	\$ 16,595,426	\$ 17,579,991	\$ 984,565
PROPRIETARY FUNDS					
Solid Waste	\$ 14,728,691	\$ 16,443,752	\$ 21,513,486	\$ 22,728,525	\$ 1,215,039
Civic Center	1,897,462	2,185,431	2,369,999	2,357,715	(12,283)
Ice & Events Center	820,951	1,175,104	970,215	1,030,045	59,830
Surface Water Mitigation	-	-	5,983,757	-	(5,983,757)
Fleet Maintenance	4,896,928	5,232,133	7,090,211	7,125,091	34,880
Total Proprietary Funds	\$ 22,344,031	\$ 25,036,419	\$ 37,927,667	\$ 33,241,377	\$ (4,686,291)
PERMANENT FUNDS					
Cemetery	\$ 26,605	\$ 42,404	\$ 16,400	\$ 40,000	\$ 23,600
Total Permeant Funds	\$ 26,605	\$ 42,404	\$ 16,400	\$ 40,000	\$ 23,600
FIDUCIARY FUNDS					
Self-Insurance	\$ 10,348,838	\$ 10,910,069	\$ 11,203,838	\$ 12,735,675	\$ 1,531,837
Total Fiduciary Funds	\$ 10,348,838	\$ 10,910,069	\$ 11,203,838	\$ 12,735,675	\$ 1,531,837
ALL FUND EXPENDITURES	\$152,831,784	\$156,685,607	\$154,874,480	\$163,471,629	\$ 8,597,152

BUDGET BY FUND

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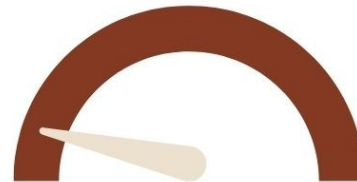
GENERAL FUND

51%



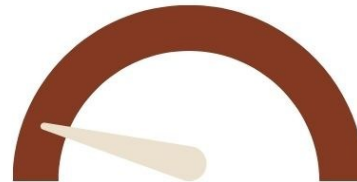
SPECIAL REVENUE FUNDS

10%



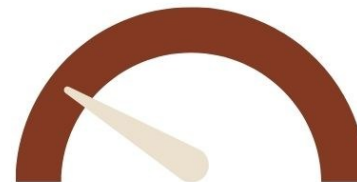
CAPITAL PROJECT FUNDS

11%



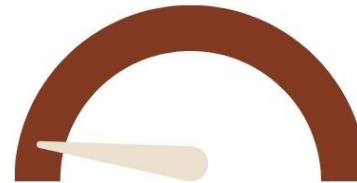
PROPRIETARY FUNDS

20%



PERMANENT & FIDUCIARY FUNDS

8%



DEPARTMENT

FUND RESPONSIBILITY



FUNDS	DEPARTMENTS					
	City Clerk	City Council	City Engineer	City Treasurer	Community Recreation & Events	Compliance
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					■	
Cemetery Perpetual				■	■	
Self Insurance Fund				■		

DEPARTMENT

FUND RESPONSIBILITY



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					
Cemetery Perpetual					
Self Insurance Fund					

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A photograph of the Cheyenne Municipal Building, a large brick structure, with a semi-transparent text overlay. The building is partially obscured by a flowering tree with pink blossoms in the upper right and a green evergreen tree on the left. The sky is clear blue.

DEBT OVERVIEW

MUNICIPAL BUILDING CITY OF CHEYENNE

2

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Under the Wyoming Constitution, municipal governing bodies are authorized to incur debt to support public purposes, provided they comply with constitutional and statutory requirements. The City may utilize the following financing mechanisms:

- 1) tax-exempt revenue bonds
- 2) general obligation bonds
- 3) local improvement bonds, and
- 4) tax-exempt municipal leases

Tax-Exempt Revenue Bonds

Tax-exempt revenue bonds are used to finance projects such as parking structures or utility systems and are repaid from revenues generated by those projects.

Project Income

To protect investors, pledged revenues must typically provide at least 1.5 times coverage of annual debt service. Unlike general obligation (GO) bonds, which are backed by taxes, revenue bonds rely solely on project-generated income and therefore can carry higher interest rates. These bonds do not require voter approval and do not count against the City's GO debt limit. However, careful financial management is necessary to ensure sufficient revenues are generated to meet debt obligations.

Current Status

As of July 1, 2026, the City of Cheyenne has \$2,320,000 in outstanding revenue bonds, issued to fund the construction of two parking structures. Additional information can be found on page 56.

General Obligation Bonds

General obligation (GO) bonds are used to finance public improvements such as streets, facilities, and other capital infrastructure. These bonds are backed by the full faith and credit of the City and are repaid through property tax revenue. Under Wyoming law, voter approval is required for GO bonds, with a majority of qualified electors voting in favor during a bond election.

Property Tax Authority

The Wyoming Constitution limits municipal property taxes at 8 mills (a rate per \$1,000 of assessed value). However, additional mills may be levied specifically to repay GO bonds, as authorized under Wyoming Statute 39-13-104.

Borrowing Limits

Municipalities in Wyoming may issue GO debt up to 4% of their total assessed valuation. Based on the City's 2025 assessed valuation of \$1,093,327,521, the maximum allowable GO debt is \$43,733,101.

Current Status

The City of Cheyenne currently has no outstanding GO bonds.

Local Improvement Bonds

Local improvement bonds are used to finance infrastructure improvements such as streets, curbs, gutters, and sidewalks that directly benefit specific properties. These projects are administered through the creation of a Local Improvement District (LID), with costs assessed to the benefitting property owners.

Repayment is derived from assessments on those properties rather than from citywide taxes or general revenues. As a result, local improvement bonds are not considered general municipal debt and do not count against the City's statutory limits.

Current Status

The City of Cheyenne currently has no outstanding local improvement bonds.

Tax-Exempt Municipal Leases

Tax-exempt municipal leases are a flexible financing option for acquiring equipment, constructing facilities, or improving infrastructure. These agreements are typically structured as lease-purchase arrangements, allowing the City to make installment payments through annual appropriations while retaining use of the asset during the lease term. Ownership transfers to the City upon completion of all payments.

Unlike GO bonds, they do not require voter approval, making them a useful tool for financing certain capital needs.

Current Status

The City of Cheyenne currently has no outstanding tax-exempt municipal leases.

DEBT OVERVIEW



In April 2021, the City of Cheyenne refunded its Series 2012 revenue bonds, which were originally issued to finance the construction of the City's two parking garages. Refunding is a common municipal finance practice in which outstanding bonds are refinanced through the issuance of new bonds. This is typically done to reduce interest costs, restructure debt service payments, or modify or remove restrictive covenants contained in prior bond agreements.

The financing of the parking garages has evolved through several issuances over time. The original bonds were issued in 1994 to fund the construction of the George Cox Parking Garage. In 2003, those bonds were refunded to include the construction of the Jack R. Spiker Parking Structure. In 2012, the Series 2003 Revenue Bonds were refunded at a lower interest rate, followed by an additional refunding in 2021 to further reduce borrowing costs.

Debt service on these bonds is budgeted annually from the General Fund and is secured by federal mineral royalties and gross parking fee revenues. For Fiscal Year 2027, a payment of \$768,524 has been included in the budget—\$745,000 allocated toward principal repayment and \$23,524 for interest.

The budget for this payment is located on page 165.

GENERAL FUND DEBT AT A GLANCE

Parking bonds balance as of June 30, 2027

\$1,575,000

Fiscal Year Ended June 30	PARKING GARAGE BONDS:			
	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

Overview

“Fund Balance” is an accounting term that represents the difference between a government’s assets and liabilities at a specific point in time. Assets include items owned by the government, such as cash, investments, inventory, and receivables, while liabilities are amounts owed by the government to others. Fund balance reflects the cumulative financial results of operations over time, which is essentially revenues minus expenditures incurred.

“Reserves” refer to available, spendable portions of fund balance set aside to address emergencies, revenue fluctuations, cash flow needs, or to fund capital and other one-time expenditures. While the term “reserves” is commonly used for budgeting purposes, these amounts are not separate from fund balance but represent designated or committed portions of it. Fund balance is broader in scope and also includes nonspendable resources—such as inventories or receivables—that are not available for current use.

Importance of Adequate Reserves

Maintaining adequate reserve levels is essential to the City’s financial stability and ability to respond to unforeseen circumstances. Key purposes include:

- Mitigating economic downturns and revenue shortfalls: Reserves provide a financial cushion during periods of reduced revenues or unexpected fiscal stress.
- Funding unforeseen emergencies: Reserves support rapid response to unexpected events such as infrastructure failures, legal settlements, or cybersecurity incidents.
- Maintaining cash flow for operations: Reserves help ensure sufficient liquidity to support on-going operational services.
- Support strong credit ratings: Adequate reserves demonstrate fiscal prudence to credit rating agencies, which can contribute to stronger bond ratings and lower borrowing costs.

Fund Balance Classification

The Governmental Accounting Standards Board (GASB) establishes five classifications of fund balance under GASB Statement No. 54. These classifications reflect the degree of constraint placed on how resources may be used:

1. Non-Spendable Fund Balance: Includes resources that are not in spendable form (e.g., inventories, prepaid expenses, long-term receivables) or are legally required to remain intact (e.g., endowment principal).
2. Restricted Fund Balance: Consists of resources subject to externally imposed constraints, such as those from creditors, grantors, contributors, laws or regulations, or constitutional provisions. Examples include grant funds restricted for specific purposes or bond proceeds restricted for debt service.

GENERAL FUND RESERVES



3. Committed Fund Balance: Represents amounts formally designated for specific purposes by the Governing Body through ordinance or resolution. These commitments may only be removed by equivalent formal action.
4. Assigned Fund Balance: Represents amounts intended for specific purposes that are not formally restricted or committed. Intent may be expressed by the Governing Body or its authorized designee (e.g., the Mayor under City policy). In funds other than the General Fund, assigned fund balance typically represents residual amounts after other classifications have been applied.
5. Unassigned Fund Balance: Represents amounts not classified in any of the categories above and is available for general use. This classification is generally limited to the General Fund, except in cases where a fund has a deficit after all other classifications have been applied.

City's General Fund Reserves Policy

The City's General Fund policy on reserves is as follows:

- The City shall maintain unassigned emergency reserves equal to at least 120 days of budgeted operating expenditures.
- This calculation excludes non-spendable and restricted classifications of fund balance.
- If reserve levels fall below the 120-day minimum, the City shall develop and implement a plan to restore reserves to the required level within two fiscal years.

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GENERAL FUND BUDGET

GENERAL FUND

BUDGET BY DEPARTMENT



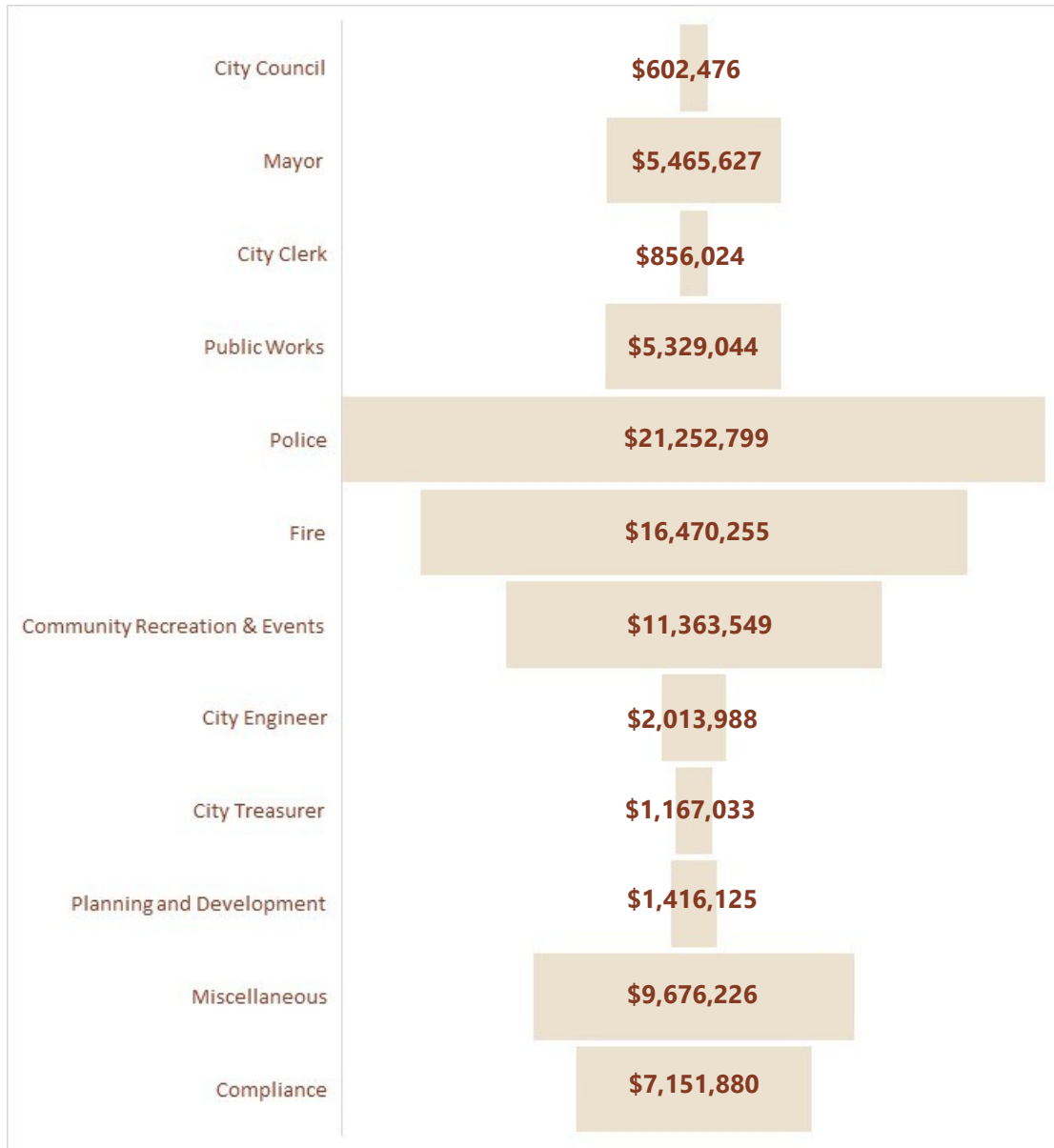
	2024	2025	2026	2027	\$ Change
	Actuals	Actuals	Adopted Budget	Proposed Budget	from 2026 to 2027
REVENUE:					
Taxes and Special Assessments	\$ 16,368,135	\$ 17,998,581	\$ 19,861,433	\$ 21,377,000	\$ 1,515,567
Intergovernmental	44,170,585	44,104,357	43,218,940	47,392,394	4,173,454
Fines and Forfeitures	730,212	705,602	605,200	663,150	57,950
Licenses and Permits	10,557,229	14,319,504	3,619,000	3,581,900	(37,100)
Charges for Services	2,232,813	2,590,797	2,125,000	2,313,000	188,000
Miscellaneous	2,524,041	2,010,533	1,626,731	1,762,000	135,269
Interest	2,366,904	2,986,740	1,381,000	1,926,000	545,000
Transfers	880,824	995,473	917,274	1,007,725	90,451
Grants	671,842	695,977	660,000	670,000	10,000
Transfer from Reserves	-	-	503,298	3,071,857	2,568,559
TOTAL REVENUE	\$ 80,502,583	\$ 86,407,564	\$ 74,517,876	\$ 83,765,026	\$ 9,247,152
EXPENDITURES:					
City Council	\$ 339,131	\$ 485,151	\$ 564,671	\$ 602,476	\$ 37,805
Mayor	3,279,316	3,697,635	4,325,671	5,465,627	1,139,957
City Clerk	803,060	801,516	881,908	856,024	(25,884)
Public Works	5,465,305	4,754,776	4,870,337	5,329,044	458,707
Police	16,639,839	18,499,722	19,378,372	21,252,799	1,874,427
Fire	13,729,763	14,660,208	14,762,460	16,470,255	1,707,796
Community Recreation & Events	9,162,799	9,838,324	10,245,569	11,363,549	1,117,980
City Engineer	1,414,303	1,864,060	1,673,836	2,013,988	340,152
City Treasurer	1,036,600	1,004,418	1,047,838	1,167,033	119,195
Planning and Development	1,047,336	1,066,881	1,497,592	1,416,125	(81,467)
Miscellaneous	13,138,489	12,814,458	9,696,466	10,676,226	979,760
Compliance	4,137,183	4,474,207	5,573,156	7,151,880	1,578,724
TOTAL EXPENDITURES	\$ 70,193,123	\$ 73,961,355	\$ 74,517,876	\$ 83,765,026	\$ 9,247,152
DIFFERENCE	\$ 10,309,460	\$ 12,446,209	\$ 0	\$ (0)	\$ 0

GENERAL FUND

BUDGET BY DEPARTMENT

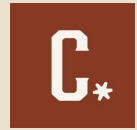


General Fund by Department Fiscal Year 2027

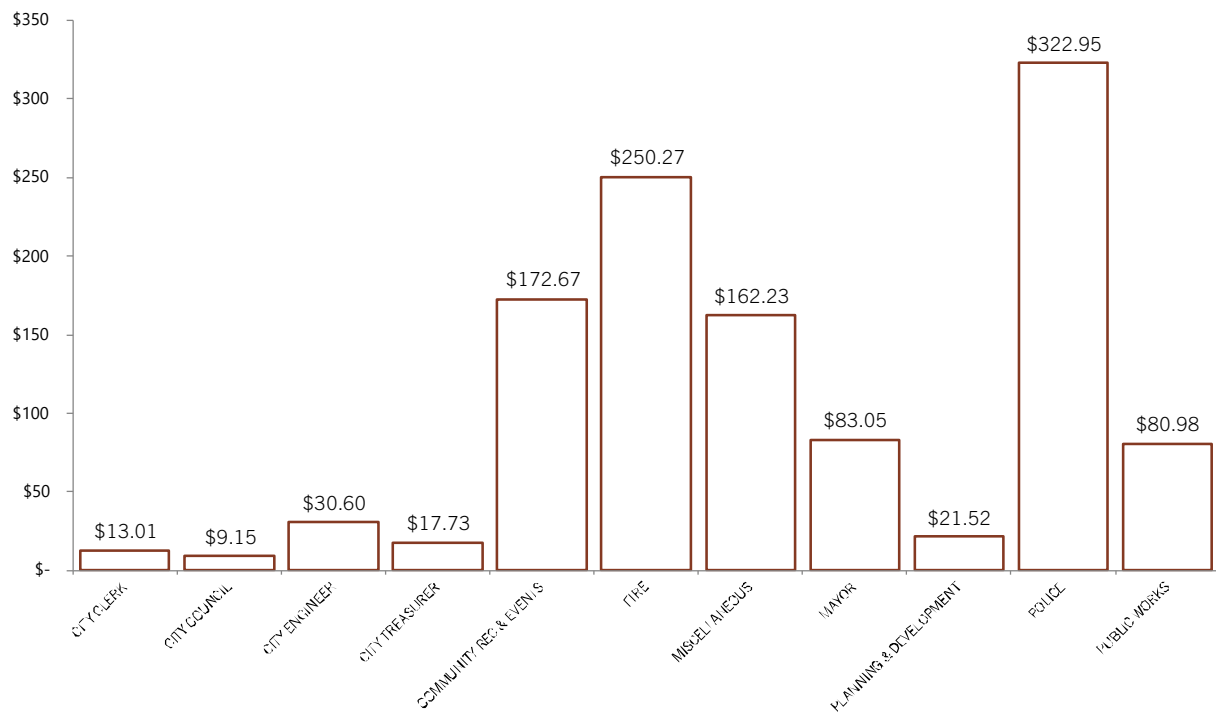


GENERAL FUND

BUDGET BY DEPARTMENT



Annual Department Cost Per Capita



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GENERAL FUND

DIVISION SUMMARY



	2024	2025	2026	2027	\$ Change
	Actuals	Actuals	Adopted Budget	Proposed Budget	from 2026 to 2027
REVENUE:					
Taxes and Special Assessments	\$ 16,368,135	\$ 17,998,581	\$ 19,861,433	\$ 21,377,000	\$ 1,515,567
Intergovernmental	44,170,585	44,104,357	43,218,940	47,392,394	4,173,454
Fines and Forfeitures	730,212	705,602	605,200	663,150	57,950
Licenses and Permits	10,557,229	14,319,504	3,619,000	3,581,900	(37,100)
Charges for Services	2,232,813	2,590,797	2,125,000	2,313,000	188,000
Miscellaneous	2,524,041	2,010,533	1,626,731	1,762,000	135,269
Interest	2,366,904	2,986,740	1,381,000	1,926,000	545,000
Transfers	880,824	995,473	917,274	1,007,725	90,451
Grants	671,842	695,977	660,000	670,000	10,000
Transfers from Reserves	-	-	503,298	3,071,857	2,568,559
TOTAL REVENUE	\$ 80,502,583	\$ 86,407,564	\$ 74,517,876	\$ 83,765,026	\$ 9,247,152

EXPENDITURES:

Council

Council	\$ 339,131	\$ 485,151	\$ 564,671	\$ 602,476	\$ 37,805
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Mayor

Mayor	598,996	1,001,135	1,136,086	1,593,805	457,719
City Attorney	726,358	831,864	1,098,640	1,354,264	255,623
Human Resources	603,621	612,375	736,669	920,422	183,753
Municipal Court	831,805	704,625	814,894	975,883	160,989
Youth Alternatives	518,536	547,636	539,382	621,254	81,872

City Clerk

City Clerk	803,060	801,516	881,908	856,024	(25,884)
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Public Works

Administration	229,230	253,944	265,695	291,051	25,356
Traffic	605,845	621,319	640,785	637,923	(2,862)
Facilities Maintenance	1,901,300	1,138,130	1,080,204	1,332,237	252,033
Street and Alley	2,728,930	2,741,383	2,883,653	3,067,833	184,180

Police

Administration	4,662,166	5,017,669	5,109,585	5,849,477	739,892
Police Patrol	11,737,714	13,167,647	13,974,166	15,054,066	1,079,900
Parking	239,960	314,406	294,621	349,257	54,636

Fire

Administration	1,115,044	1,046,584	1,144,089	1,204,154	60,065
Fire Support	442,532	565,104	597,708	705,155	107,447
Fire Prevention	850,995	989,485	1,105,259	1,172,248	66,990
Fire Operations	11,079,880	11,845,706	11,633,707	12,959,162	1,325,454
Special Operations	-	-	-	133,067	133,067
Emergency Medical Services	241,312	213,328	281,697	296,470	14,772

GENERAL FUND

DIVISION SUMMARY



	2024	2025	2026	2027	\$ Change
	Actuals	Actuals	Adopted Budget	Proposed Budget	from 2026 to 2027
EXPENDITURES					
Community Recreation and Events					
Administration	702,991	1,243,451	1,103,882	1,592,937	489,055
Urban Forestry	914,565	943,585	896,500	1,142,414	245,913
Programs and Facilities	540,059	517,088	610,469	589,190	(21,280)
Aquatics	1,432,419	1,262,792	1,403,737	1,403,890	153
Recreation	369,435	414,285	391,197	524,593	133,397
Recreation Buildings	151,167	153,240	163,472	209,572	46,100
Golf	988,466	1,026,959	1,148,353	1,210,150	61,797
Parks	2,218,445	2,342,769	2,442,297	2,503,925	61,627
Cemetery	473,361	488,202	545,119	581,548	36,429
Botanic Gardens	874,079	889,295	939,463	969,246	29,783
Clean and Safe	497,813	556,656	601,080	636,085	35,005
City Engineer					
Engineering	1,414,303	1,864,060	1,673,836	2,013,988	340,152
City Treasurer					
Finance	1,036,600	1,004,418	1,047,838	1,167,033	119,195
Planning & Development					
Planning Services	910,707	907,538	1,301,677	1,132,612	(169,065)
DDA	136,629	159,343	195,915	283,513	87,598
Other					
Miscellaneous	5,154,246	6,418,678	5,317,017	7,288,139	1,971,122
Special Projects	5,987,645	4,105,244	2,042,470	1,020,000	(1,022,470)
Economic Development	75,000	100,000	100,000	100,000	-
City-County Support	1,138,223	1,324,662	1,338,604	1,279,712	(58,892)
Community Services Support	783,375	865,875	898,375	988,375	90,000
Compliance					
Building, Risk and Nuisance	2,154,377	2,626,715	-	-	-
Administration	-	-	424,848	485,160	60,312
Information Technology	1,540,239	1,386,682	1,741,209	2,240,912	499,703
Animal Control	442,566	460,810	467,003	520,535	53,532
Building	-	-	2,049,096	2,715,527	666,431
Risk Management	-	-	13,300	128,162	114,862
Code Enforcement	-	-	646,095	752,865	106,770
Safety	-	-	231,605	308,718	77,113
TOTAL EXPENDITURES	\$ 70,193,123	\$ 73,961,355	\$ 74,517,876	\$ 83,765,026	\$ 9,247,152
DIFFERENCE	\$ 10,309,460	\$ 12,446,209	\$ 0	\$ (0)	\$ 0

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GENERAL FUND REVENUES

GENERAL FUND

REVENUES



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
TAXES AND SPECIAL ASSESSMENTS					
Gas and Electric Franchises	\$ 4,821,962	\$ 6,285,335	\$ 8,157,000	\$ 9,500,000	\$ 1,343,000
Telephone Franchises	48,823	43,092	48,000	38,000	(10,000)
Cable TV Franchise	646,464	576,492	560,000	504,000	(56,000)
BOPU 2% Franchise	702,892	556,475	780,000	765,000	(15,000)
Property Taxes	8,470,527	8,884,116	8,616,433	8,785,000	168,567
Vehicle Registration Fees	1,677,466	1,653,071	1,700,000	1,785,000	85,000
Total Taxes and Special Assessments	\$16,368,135	\$17,998,581	\$19,861,433	\$21,377,000	\$ 1,515,568
INTERGOVERNMENTAL					
State Sales Tax	\$ 26,808,767	\$ 25,925,600	\$ 25,290,000	\$ 27,971,000	\$ 2,681,000
Gasoline Tax	1,591,370	1,898,332	1,675,000	1,926,000	251,000
Special Fuels Tax	694,577	698,976	690,000	711,000	21,000
Cigarette Tax	237,319	230,072	234,000	206,000	(28,000)
Federal Mineral Royalties	2,742,618	2,681,441	2,681,000	2,654,000	(27,000)
Severance Tax	2,318,670	2,329,541	2,318,000	2,318,000	-
Historic Horse Racing Payout	2,016,229	3,204,363	2,900,000	3,915,000	1,015,000
Lottery Proceeds	569,553	282,030	300,000	375,000	75,000
Skill Based Amusement Games	188,653	134,187	140,000	135,000	(5,000)
Laramie Co Animal Control	130,800	156,850	156,850	156,850	-
Direct Distribution	4,552,270	4,551,620	4,551,620	7,024,545	2,472,925
Direct Distribution - One Time Funds	2,319,759	2,011,344	2,282,470	-	(2,282,470)
Total Intergovernmental	\$44,170,585	\$44,104,357	\$43,218,940	\$47,392,394	\$ 4,173,455
FINES AND FORFEITS					
Liquor Violation Fee	\$ -	\$ 250	\$ 200	\$ 150	\$ (50)
Parking Fines	202,051	130,600	148,000	100,000	(48,000)
Court Fines	95,654	124,779	90,000	138,000	48,000
Bond Forfeitures	432,507	449,972	367,000	425,000	58,000
Total Fines and Forfeits	\$ 730,212	\$ 705,602	\$ 605,200	\$ 663,150	\$ 57,950
LICENSES AND PERMITS					
Permit-Building	\$ 9,963,825	\$ 13,719,794	\$ 3,000,000	\$ 3,000,000	\$ -
Permit-Cemetery	2,420	1,660	2,400	2,400	-
License-Retail Liquor	60,000	58,500	58,500	58,500	-
License-Liquor Transfers	275	200	500	300	(200)
License-Resort Liquor	3,000	3,000	6,000	3,000	(3,000)
License-Restaurant Liquor	18,875	23,100	39,900	19,000	(20,900)
License-Bar and Grill	26,096	36,515	44,000	43,600	(400)
License-Limited Liquor	10,100	9,600	19,700	7,500	(12,200)
Permit-Malt Beverage	3,000	1,910	2,100	1,900	(200)
Permit-Catering (Alcohol)	10,470	12,820	10,000	10,000	-
Permit-Microbrewery/Winery	1,500	2,500	3,500	3,100	(400)
License-Billiard/Pool/Bowling	135	135	100	100	-
License-Massage/Therapists	14,485	14,611	14,500	14,500	-
License-Theater	130	130	100	100	-
License-Beauty Shop	4,230	4,475	4,000	4,000	-
Permit-Noise	2,280	2,520	2,000	2,000	-

GENERAL FUND

REVENUES



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
LICENSES AND PERMITS (continued)					
Permit-Parade	720	615	800	800	-
License-Body Art Est/Artists	6,990	6,430	7,000	7,000	-
License-Fire Extinguisher	835	90	500	500	-
License-Hood System	270	180	200	200	-
License-Food Service Estab	26,760	26,270	25,000	25,000	-
License-Food Wagon	14,130	14,020	14,000	14,000	-
License-Soft Drink/Tobacco	5,070	4,615	5,000	5,000	-
License-Sidewalk Cafe	565	360	500	500	-
License-E-Scooter	1,840	852	1,800	1,800	-
Permit-Malt Bev Rodeo Arenas	1,800	1,600	1,800	1,800	-
License-Contractors	317,360	310,287	300,000	300,000	-
License-Transient Merchant	12,640	12,655	11,000	11,000	-
License-Auctioneer	675	405	700	700	-
License-Firearms Dealer	1,080	1,290	1,100	1,100	-
License-Pawnbroker	800	465	800	800	-
License-Private Det/Security	8,550	7,775	8,000	8,000	-
License-Secondhand Dealer	3,415	3,165	3,000	3,000	-
License-Garage/Car Lot	4,880	4,870	4,000	4,000	-
License-Junkyard/Auto Wreck	1,400	1,510	1,400	1,400	-
License-Mobile Home Park	920	690	1,000	1,000	-
License-Public Transportation	1,785	2,930	1,800	1,800	-
License-Vending Machine	3,575	3,000	3,500	3,500	-
Permit-Burglar Alarm	10,900	13,800	10,000	10,000	-
License-Tree Removal/Trimming	1,495	1,620	1,500	1,500	-
License-Inflam Liquid Storage	2,945	3,045	2,300	2,500	200
License-Miscellaneous	5,008	5,495	5,000	5,000	-
Total Licenses and Permits	\$10,557,229	\$14,319,504	\$ 3,619,000	\$ 3,581,900	\$ (37,100)
CHARGES FOR SERVICES					
Parking-Cox Parking Lot Fees	\$ 42,038	\$ 60,288	\$ 45,000	\$ 53,000	\$ 8,000
Parking-Spiker Structure Fees	191,339	199,887	180,000	185,000	5,000
Parking-East Lot Fees	9,706	11,460	8,000	10,000	2,000
Parking-Special Use Permits	1,890	4,550	4,000	3,000	(1,000)
Police-Record Checks	619	1,067	1,000	1,000	-
Police-False Alarm Fees	10,500	27,310	15,000	30,000	15,000
Police-Vehicle Inspections	35,660	41,530	30,000	37,000	7,000
Compliance-Nuisance Abatement	31,016	142,704	30,000	32,000	2,000
Compliance-Junk Vehicles	733	-	1,000	-	(1,000)
Misc Court Fees	886	100	500	500	-
Golf-Cart Rental Fees	27,120	26,619	25,000	26,000	1,000
Golf-Airport	170,382	180,712	160,000	181,000	21,000
Golf-Prairie View	131,664	133,692	120,000	134,000	14,000
Golf-Annual Memberships	259,758	285,843	250,000	286,000	36,000
Aqua-Pool Open Swim	130,174	146,967	125,000	140,000	15,000
Aqua-Pool Punch Cards	45,462	56,899	45,000	60,000	15,000
Aqua-Pool Lessons	90,124	89,551	80,000	78,000	(2,000)
Aqua-Johnson Open Swim	5,092	12,690	5,000	-	(5,000)
Aqua-Paddle Boats/Canoes	-	590	500	1,500	1,000

GENERAL FUND

REVENUES



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CHARGES FOR SERVICES					
Aqua-Party Rentals	37,780	35,003	30,000	34,000	4,000
Cost Allocation	989,869	1,112,335	950,000	1,000,000	50,000
BOPU Reimbursement	21,000	21,000	20,000	21,000	1,000
Total Charges for Services	\$ 2,232,813	\$ 2,590,797	\$ 2,125,000	\$ 2,313,000	\$ 188,000
MISCELLANEOUS					
Cemetery-Custodial Services	\$ 35,242	\$ 38,214	\$ 35,000	\$ 38,000	\$ 3,000
Cemetery-Lot Sales	17,430	12,993	15,000	13,000	(2,000)
Cemetery-Columbarium Niche	-	1,000	1,000	1,000	-
Cemetery-Opening/Closing	84,680	78,480	82,100	78,000	(4,100)
Cemetery-Setup	18,320	16,500	17,000	17,000	-
Parks-Amphitheater Rentals	3,178	3,825	3,000	4,000	1,000
Parks-Shelter Rentals	41,768	42,915	40,000	43,000	3,000
Parks-Kiwanis Rentals	110,624	97,942	100,000	98,000	(2,000)
Forestry Fees	15,205	8,123	5,000	8,000	3,000
Wind Energy Leases	896,846	890,200	828,000	890,000	62,000
Right-of-Way Contracts	56,049	54,899	53,500	53,000	(500)
Misc Leases & Easements	52,114	86,951	72,000	77,000	5,000
Misc Police Charges	5,008	4,477	5,000	5,000	-
Police Overtime Reimb	174,386	258,111	185,000	258,000	73,000
Planning Fees	164,005	182,440	161,000	161,000	-
Administrative Fees	14,391	9,517	14,500	10,000	(4,500)
Advertising Fees	2,575	3,225	3,000	3,000	-
Industrial Siting Impact Fees	78,301	(78,301)	-	-	-
Misc. Donations	750,000	295,875	-	-	-
Property Sales	1,793	2,556	2,000	2,000	-
Misc Revenue	2,127	591	4,632	3,000	(1,632)
Total Miscellaneous	\$ 2,524,041	\$ 2,010,533	\$ 1,626,731	\$ 1,762,000	\$ 135,268
INTEREST					
Interest	\$ 1,950,912	\$ 2,451,450	\$ 1,380,000	\$ 1,925,000	\$ 545,000
Accounts Receivable Interest	33	1,213	1,000	1,000	-
Unrealized Gain (Loss)	88,306	321,166	-	-	-
Realized Gain (Loss)	(55,321)	(8,873)	-	-	-
Change in FMV	382,973	221,784			
Total Interest	\$ 2,366,904	\$ 2,986,740	\$ 1,381,000	\$ 1,926,000	\$ 545,000
TRANSFERS					
Transfers from Other Funds	\$ -	\$ 2,098	\$ -	\$ -	\$ -
Transfers from Perpetual Care	26,605	42,404	24,000	40,000	16,000
Transfer from Solid Waste Fund	854,219	950,971	893,274	967,725	74,451
Total Transfers	\$ 880,824	\$ 995,473	\$ 917,274	\$ 1,007,725	\$ 90,451
GRANTS/CONTRACTS					
SRO Contract	\$ 671,842	\$ 695,977	\$ 660,000	\$ 670,000	\$ 10,000
Total Grants/Contracts	\$ 671,842	\$ 695,977	\$ 660,000	\$ 670,000	\$ 10,000

GENERAL FUND REVENUES



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
TRANSFERS FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 503,298	\$ 2,071,857	\$ 1,568,559
Total Transfers from Reserves	\$ -	\$ -	\$ 503,298	\$ 2,071,857	\$ 1,568,559
TOTAL GENERAL FUND REVENUE	\$80,502,583	\$86,407,564	\$74,517,876	\$82,765,026	\$ 8,247,150

Funds Used from Reserves

Fiscal Year 2027 Plan A Pension payment held in reserves	\$ 243,138
Transit Building Match	828,719
Transfer to Self Insurance Fund Reserves	1,000,000
	\$ 2,071,857

GENERAL FUND

REVENUES



The top 10 revenue sources collectively account for approximately **83.62%** of the City's General Fund revenues. These primary revenue streams are largely governed by state statutes and legislative processes, providing a structured framework for municipal funding.

- 1 State Sales and Use Tax - **33.80%**
- 2 Gas & Electric Franchise Fees - **11.49%**
- 3 Property Taxes - **10.63%**
- 4 Direct Distribution from the State - **8.50%**
- 5 Historic Horse Racing - **4.74%**
- 6 Building Permits - **3.63%**
- 7 Federal Mineral Royalties - **3.21%**
- 8 Severance Taxes - **2.80%**
- 9 Revenue from Reserves - **2.51%**
- 10 Gas Taxes - **2.31%**

Description

State sales tax is the City's largest source of General Fund revenue, accounting for 33.8% of total revenues. The distribution of sales tax revenue to counties and municipalities is based on population figures from the decennial census within each county.

Each county's allocation is determined by its proportionate share of net sales and use taxes collected by vendors within that county relative to total collections statewide.

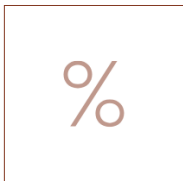
Fiscal Year 2027 Forecasting

As the City's largest revenue source, state sales tax must be carefully projected.

Actual sales tax revenue in Fiscal Year 2025 was \$25.93 million. For Fiscal Year 2026, the City estimates receiving approximately \$29.93 million, compared to the original budget of \$25.29 million.

For Fiscal Year 2027, the City conservatively projects sales tax revenue of \$27.97 million. This represents a decrease of \$2.68 million from the estimated final Fiscal Year 2026 amount.

SALES TAX QUICK FACTS



RATE

- Wyoming imposes a 4% state tax on retail sales and leases of tangible personal property and certain services by persons engaged in business within the state. Prescriptions and most food for home consumption are exempted from sales tax.



SOURCE OF FUNDS

- Sales tax revenues collected from retail purchasers of taxable goods and services in Wyoming.



DISTRIBUTION

- Sales tax revenues 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 total collections, 69% is credited to the State's General Fund to support state operations. The remaining 31% is retained for local distribution, from which the State deducts a 1% administrative fee. The net amount is then distributed to counties and municipalities based on population ratios within each county.

STATE USE & SALES TAXES



For every \$1,000 spent on taxable goods and services in Wyoming, \$40 is collected for state sales and use tax. Of this \$40, a portion is distributed to Laramie County entities based on statutory allocation formulas as follows:

Albin
\$.02



Burns
\$.04



Pine Bluffs
\$.15



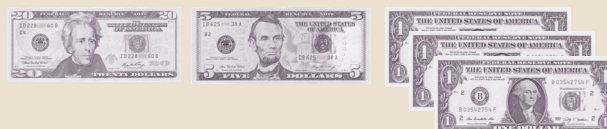
Laramie County
\$4.08



City of Cheyenne
\$7.71



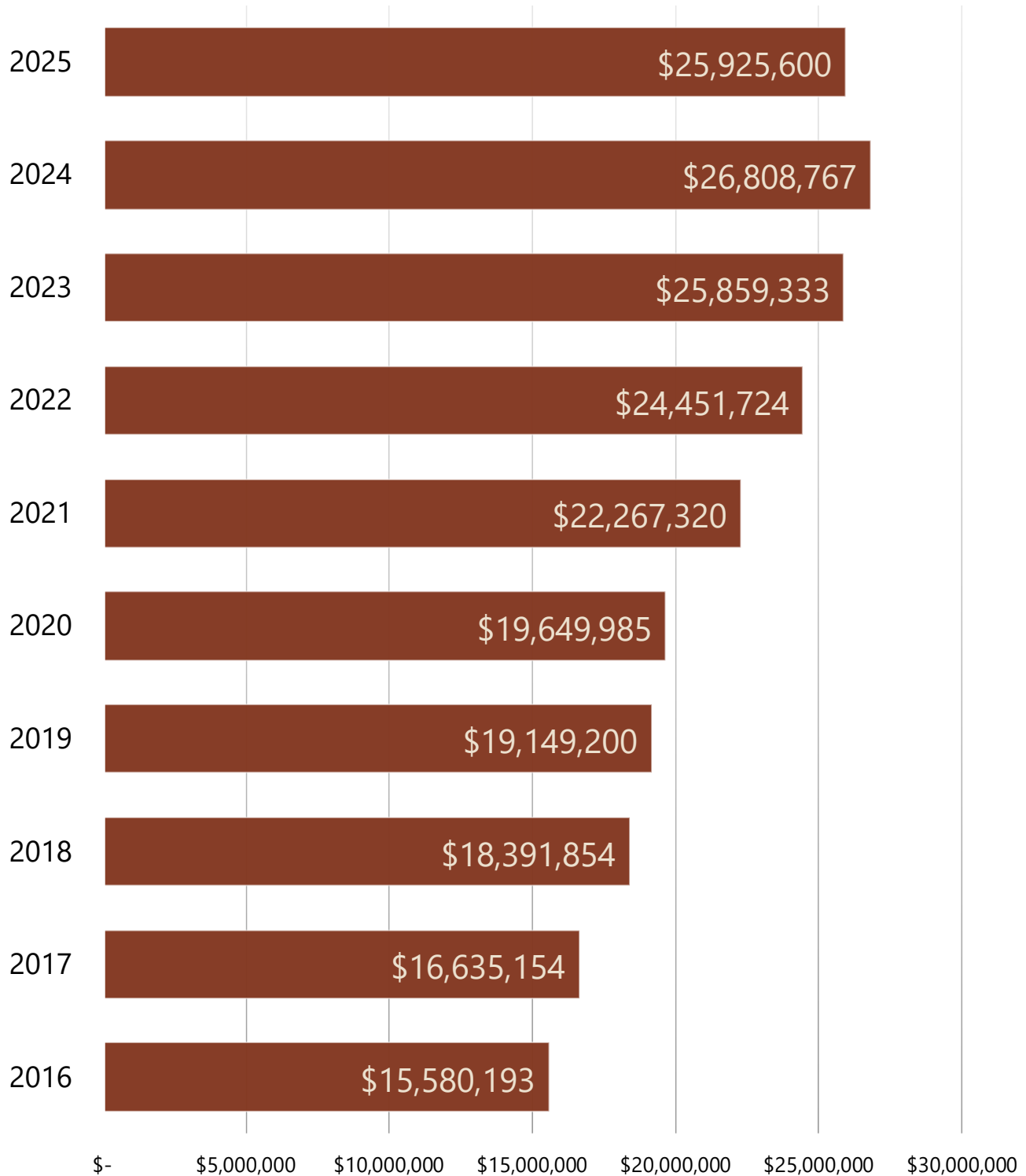
State of Wyoming
\$28.00



STATE USE & SALES TAXES



City of Cheyenne State Sales and Use Tax 10-Year History



Description

The City of Cheyenne collects franchise fees from utility, cable television, and telecommunication companies through franchise agreements. These fees are charged in exchange for the use of public rights-of-way (ROW) for infrastructure such as lines, pipes, and poles. Franchise fee rates are established by agreement and are typically calculated as a percentage of the companies' gross revenues or utility charges.

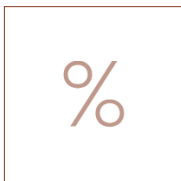
Fiscal Year 2027 Forecasting

The City's largest source of franchise fee revenue is derived from gas and electric utilities, which comprise a significant portion of General Fund revenues.

For Fiscal Year 2026, gas and electric franchise fee revenues are projected to exceed initial estimates by nearly \$404,000. This increase is largely attributable to the December 2024 annexation of the North Range Business Park, located north of Interstate 80.

The annexation, along with planned and ongoing developments in Cheyenne, is expected to continue increasing electricity demand. As a result, the City has increased its Fiscal Year 2027 gas and electric franchise fee revenue forecast by 17% (approximately \$1.34 million).

FRANCHISE FEES QUICK FACTS



RATE

- Franchise fees are assessed at 3% of gross revenues for gas and electric utilities.



SOURCE OF FUNDS

- Black Hills Energy, Cheyenne Light, Fuel and Power and High West Energy



DISTRIBUTION

- Gas and electric franchise fees are collected by utility providers and remitted to the City on a monthly basis, typically received in the month following collection.

Description

Property tax in Wyoming is an ad valorem tax, meaning it is based on the assessed value of property. Taxable property includes residential homes, vacant land, commercial businesses and industrial facilities. Property values are assessed by the County Assessor and used to determine the amount of tax levied in accordance with state law and applicable mill levies.

Fiscal Year 2027 Forecasting

The Laramie County Assessor has provided the City with an estimated property tax collection of \$8,785,000 for Fiscal Year 2027. This estimate reflects projected assessed valuations and applicable mill levies within the City of Cheyenne.

How is property tax calculated?

Each year, the County Assessor determines the market value of properties as of January 1. A statutory assessment rate of 9.5% is then applied to residential and commercial properties to determine the assessed value. Assessment notices, which show both market value and assessed value, are mailed to property owners by the fourth Monday in April.

Property tax bills are typically mailed by September 1 and are payable either in full by December 31 or in two installments—half by November 10 and the remaining balance by May 10.

PROPERTY TAXES QUICK FACTS



RATE

- The City levies 8.0 mills, which is the maximum millage allowed by state statute.



SOURCE OF FUNDS

- Property taxes on real and personal property within the City



DISTRIBUTION

- Property tax bills are mailed by Laramie County by September 1 each year and include assessed values, applicable mill levies, and property details.
- Property taxes are collected by the Laramie County Treasurer and distributed to the City and other taxing entities in the month following collection, net of a 0.5% administrative fee retained by the County.

Property tax rates are expressed in “mills,” where one mill equals \$1 of tax for every \$1,000 of assessed value. The total mill levy is the combined rate of all taxing entities, including municipalities, counties, school districts and fire districts. Each entity sets its mill levy based on its budgetary needs, within limits established by state law. Municipalities are generally subject to an 8-mill constitutional limit.

Illustrative Example

The following example illustrates how property tax is calculated for a property located within the City limits with a market value of \$400,000.

Step 1: Determine assessed value

\$400,000 times 9.5% = \$38,000 assessed value

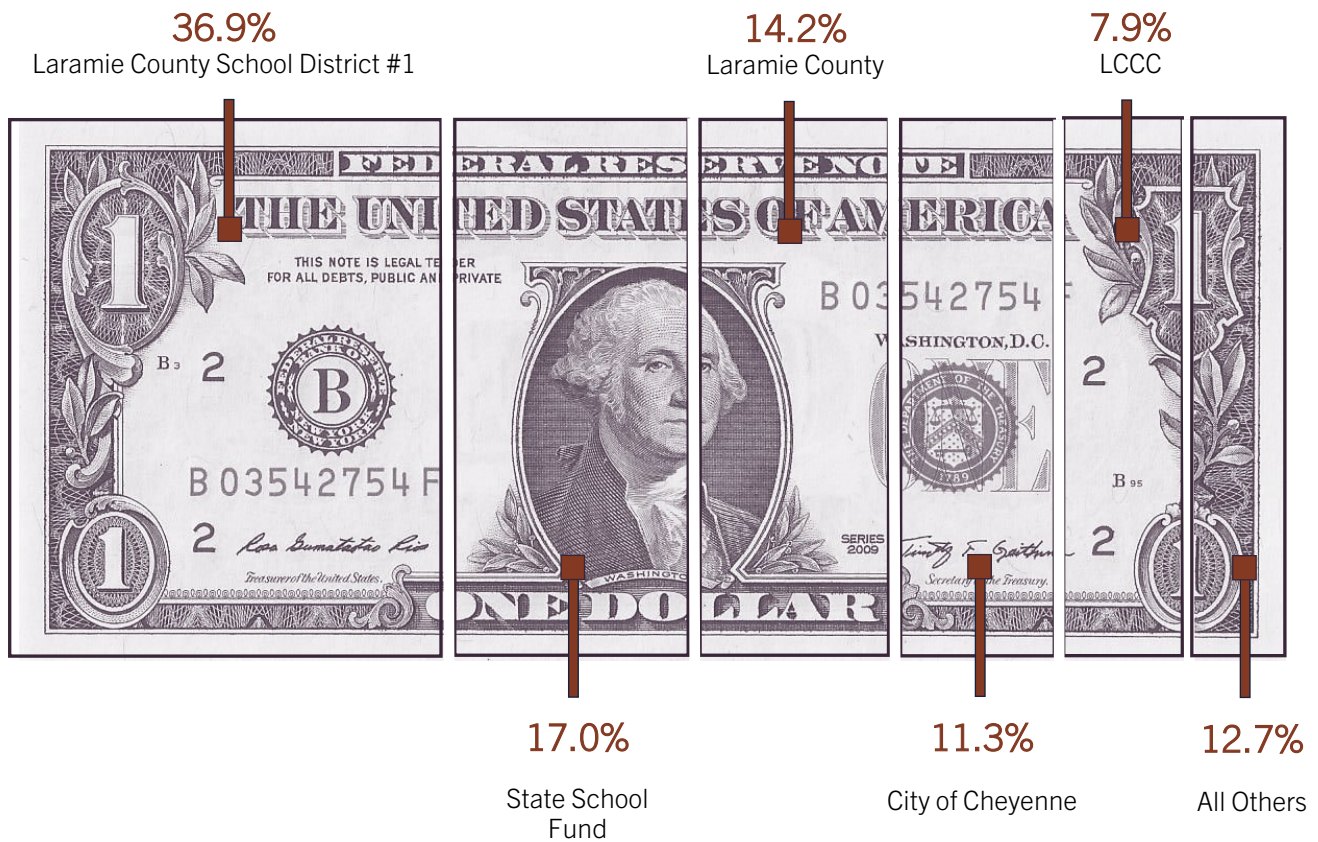
Step 2: Apply total mill levy

\$38,000 x 0.07054 (70.54 mills divided by 1,000) = \$2,345.46 total annual property tax

Mill Levy Breakdown by Entity (2025)

Entity	Mills	Amount	Percentage
Laramie Co. School District #1	26.00	\$ 864.50	36.9%
State School Fund	12.00	399.00	17.0%
Laramie County	10.00	332.50	14.2%
City of Cheyenne	8.00	266.00	11.3%
LCCC	5.54	184.21	7.9%
County School Fund	6.00	199.50	8.5%
Laramie County Library	2.00	66.50	2.8%
Weed & Pest	0.50	16.63	0.7%
Conservation District	0.50	16.63	0.7%
	70.54	\$ 2,345.46	100%

PROPERTY TAXES



DIRECT DISTRIBUTION FROM THE STATE



Description

Following the repeal of Wyoming's food sales tax in 2006, the state began providing annual direct payments to counties and municipalities to offset lost revenue. These payments are funded primarily through the state General Fund. Each year, the Governor recommends distribution amounts, and the Legislature determines final funding levels during the budget process.

Fiscal Year 2027 Forecasting

For the 2026-2027 biennium, the Governor's recommended budget included \$110 million annually for direct distributions to Wyoming cities, towns, and counties, a reduction from the \$146.25 million appropriated for the 2023-2024 biennium.

During the 2026 Legislative session, the Legislature increased the recommendation back to approximately \$146.25 million annually, which was approved by both chambers and signed by the Governor.

In addition, the Legislature passed HB 107, which established a more permanent statutory distribution funded through state sales and use tax revenues, providing a more stable ongoing funding source while maintaining the existing allocation methodology. Under this framework, the City's estimated allocation is \$7,024,545.

DIRECT DISTRIBUTION QUICK FACTS



RATE

- The \$146.25 million appropriation is distributed based on the Madden/Bebout formula. Of this amount, Cheyenne's estimated share in Fiscal Year 2027 is \$7,024,545



SOURCE OF FUNDS

- State of Wyoming



DISTRIBUTION

- The State of Wyoming, through the Office of State Lands and Investments, distributes payments to counties and municipalities.
- Direct distributions are allocated evenly across the biennium and are made in two installments each fiscal year, on or about August 15 and January 15.

Description

The City receives revenue from off-track horse racing wagering facilities operating in approved locations regulated by the Wyoming Gaming Commission.

Under Wyoming Statute §11-25-105, the Commission may issue pari-mutuel permits for periods to counties, cities, incorporated towns, county fair boards, or qualifying corporations that post an acceptable bond. The City of Cheyenne currently has seven such permitted off-track betting locations.

Fiscal Year 2027 Forecasting

For Fiscal Year 2026, horse racing revenue is expected to be around \$4 million, reflecting strong wagering activity.

In response to this positive revenue trend, the City is increasing its revenue projections for Fiscal Year 2027 by 35%, or about \$1.02 million.

HISTORIC HORSE RACING QUICK FACTS



RATE

- The Commission distributes one percent (1%) of total pari-mutuel wagers on historic pari-mutuel events to local governments. Funds are allocated equally between the county and the city or town where the permit is located, or to the county alone if the permit is outside municipal boundaries.



SOURCE OF FUNDS

- Off-track betting customers



DISTRIBUTION

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

Description

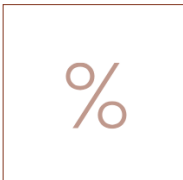
The City of Cheyenne requires building permits to enforce building codes and ensure structures meet minimum safety and structural standards. Building permit revenue is the largest component of permit-related income and accounts for approximately 3.63% of General Fund revenue.

Fiscal Year 2027 Forecasting

As of March 31, 2026, the City has collected more than \$15.87 million in building permit revenue, exceeding total collections for all of Fiscal Year 2026 (\$13.72 million). This increase is primarily attributable to plan review and permit activity associated with data center construction, as well as recovery-related permitting following the August 2, 2025 hailstorm.

Because both data center development and storm-related activity are considered non-recurring, caution is warranted when forecasting revenue. Therefore, for Fiscal Year 2027, building permit revenue is projected at \$3.0 million, flat compared to the Fiscal Year 2026 budget.

BUILDING PERMIT QUICK FACTS



RATE

- Building permit fees are based on project valuation and/or staff time for plan review and inspection services.



SOURCE OF FUNDS

- Building permit applicants (businesses, homeowners, and contractors)



DISTRIBUTION

- Payments are made to the City when an application is submitted.

FEDERAL MINERAL ROYALTIES



Description

Federal Mineral Royalties (FMRs) are payments made to state and local governments for the extraction of minerals such as oil, coal, and natural gas from federal lands. Wyoming law allocates 9.375% of up to \$198 million in annual FMR revenues (excluding coal bonuses) to cities and towns. These funds must be used for public facility planning, construction, maintenance, or public services. Cities may pledge future mineral royalties to secure revenue bonds for up to 10 years. The City of Cheyenne has pledged its FMR revenues to support parking garage bond obligations.

Fiscal Year 2027 Forecasting

The Consensus Revenue Estimating Group (CREG) projects a stable annual distribution of \$18.6 million statewide in annual FMR distributions to all Wyoming cities and towns through 2028, assuming stable mineral revenues.

The City of Cheyenne's share is projected to decline slightly by approximately 1%, or \$27,000, to \$2.65 million for Fiscal Year 2027, reflecting local adjustments within the statewide distribution pool.

FEDERAL MINERAL ROYALTIES QUICK FACTS



RATE

- Each city or town with a population over 325 receives a base payment of \$15,000 annually. Towns with populations of 325 or fewer receive a base payment of \$12,000 annually. These base payments are deducted from the total FMR allocation prior to distribution of remaining funds.
- Each county's share is determined based on its school district's Average Daily Membership (ADM) as a percentage of Wyoming's total ADM. Within each county, the funds are allocated to municipalities based on each city or town's proportion of the total incorporated population within the county.



SOURCE OF FUNDS

- Payments from mineral production on federal lands within Wyoming
- Administered and collected by the Wyoming Department of Revenue



DISTRIBUTION

- The Wyoming State Treasurer's office distributes federal mineral royalties on a quarterly basis: October 1, January 1, April 1 and the end of June.

Description

Severance taxes are state-imposed levies on the extraction of non-renewable resources such as oil, natural gas and coal. A portion of severance tax revenues is deposited into a dedicated \$155 million distribution account, from which cities and towns receive statutory allocations based on a fixed percentage formula established in Wyoming law.

Fiscal Year 2027 Forecasting

The January 2026 Consensus Revenue Estimating Group (CREG) report projects total severance tax collections of approximately \$600 million annually; however, municipal distributions are capped at \$155 million under state law. Cities and towns receive fixed percentage shares of this capped amount, with excess revenues directed at other state accounts.

For Fiscal Year 2026, the City is expected to receive \$2.34 million in severance tax revenue, approximately \$17,800 above budget due to minor population-based adjustments rather than statutory changes. For Fiscal Year 2027, the projection is held flat at \$2.32 million, assuming no changes to the statutory cap or allocation formulas.

SEVERANCE TAXES QUICK FACTS



RATE

- First, the total distribution for the year is estimated. Each city or town with a population over 325 receives a \$15,000 base payment annually. This base amount is then deducted from the total distribution.
- The remaining funds are allocated to counties based on each county's share of school district Average Daily Membership (ADM) relative to the statewide total. Within each county, funds are then distributed to municipalities based on each municipality's proportion of the total incorporated population within each county.



SOURCE OF FUNDS

- Severance tax revenues generated from mineral production in Wyoming.
- Administered and distributed by the Wyoming Department of Revenue.



DISTRIBUTION

- The Wyoming State Treasurer's office distributes severance taxes on a quarterly basis: October 1, January 1, April 1 and the end of June.

REVENUE FROM RESERVES



Description

General Fund reserves may be used for one-time expenditures, including capital projects and other non-recurring financial needs approved through the budget process.

The use of General Fund reserves for these items is consistent with the City's fund balance policy, which allows one-time use of reserves for non-recurring expenditures such as capital projects and temporary stabilization needs.

Fiscal Year 2027 Forecasting

For Fiscal Year 2027, the City proposes using \$2.07 million in General Fund reserves for the following one-time expenditures:

- \$1,000,000 transfer to the Self Insurance Fund to help continue to build its reserve following higher claim activity in Fiscal Year 2026.
- \$828,719 local match for an FTA grant to remodel the Transit Facility, and
- \$243,138 for the required Fire Plan A pension payment, which was assigned in fund balance in prior years.

REVENUE FROM RESERVES QUICK FACTS



RATE

- General Fund reserves are available for one-time expenditures consistent with City Council priorities and the City's fund balance policy.



SOURCE OF FUNDS

- Accumulated General Fund balance from prior-year revenues and revenues in excess of expenditures.



DISTRIBUTION

- General Fund reserves are allocated through the annual budget process and transferred to designated line items upon City Council approval.

Description

Wyoming's gasoline tax is \$0.24 per gallon, consisting of a \$0.23 fuel license tax plus a \$0.01 additional tax. Distribution of the tax is established in state statute as follows:

- 57.5% to the State Highway Fund for state transportation infrastructure
- 13.5% to counties, distributed based on area, rural population, and assessed valuation
- 14% to the County Road Construction Account for county-specific infrastructure projects
- 15% to cities and towns, distributed using a formula based on gasoline taxes paid (75%) and population (25%)

Fiscal Year 2027 Forecasting

The Wyoming Association of Municipalities develops projections using Wyoming Department of Transportation data, supplemented by historical revenue trends. For Fiscal Year 2027, the City anticipates an increase of approximately 15.0%, or \$251,000, in gasoline tax revenue compared to prior estimates.

GASOLINE TAX QUICK FACTS



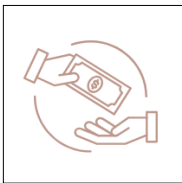
RATE

- Cities and towns receive 15% of all gasoline tax revenue collected, after a maximum deduction of \$31,250 for the University of Technology Transfer Program.
- The remaining municipal distribution is allocated as follows: 75% is based on fuel distributor sales within each municipality, and 25% is based on each municipality's share of the state's total incorporated population, according to the most recent federal census.



SOURCE OF FUNDS

- Gasoline tax is paid by consumers at the point of sale.



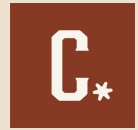
DISTRIBUTION

- Gasoline taxes are remitted by fuel vendors, although the tax is typically passed through to consumers in the retail price.
- Taxes are due on the last day of each month for the previous month's sales.
- The Wyoming Department of Transportation distributes revenues to cities and towns in the following month.

An aerial photograph of the Minnesota State Capitol building in St. Paul, Minnesota, taken during a vibrant sunset. The building's iconic golden dome is illuminated and stands out against the colorful sky. The surrounding urban landscape, including other government buildings and green spaces, is visible in the foreground and background. A semi-transparent white banner is overlaid across the middle of the image, containing the title text.

GENERAL FUND EXPENDITURES

EXPENDITURE ASSUMPTIONS



Inflation

The Wyoming Economic Analysis Division publishes the Wyoming Cost of Living Index (WCLI) which measures the annual change in prices for a standard basket of goods and services compared to the prior year. The most recent data indicates that inflation in Southeast Wyoming decreased to 3.5% for Q4 2025, down from 4.0% in Q4 2024, reflecting a decline of .5%.

Although inflation has moderated from the peak of 7.2% in Q4 2022, it remains above the Federal Reserve's long-term target of 2%, indicating that cost pressures persist. It is important to note that these figures reflect year-over-year changes and do not capture the cumulative impact of inflation over multiple years.

In response to these ongoing inflationary pressures, the Fiscal Year 2027 budget incorporates targeted increases across several key expenditure categories, including supplies, contractual services and capital outlays to maintain service levels which account for higher operating costs.

Fleet Parts & Fuel

For Fiscal Year 2027, the City projects a 5% increase for parts and tire costs compared to the Fiscal Year 2026 budget, with no anticipated increase in fuel costs. Based on an analysis conducted by the City Treasurer's Office, total General Fund expenses for fleet parts, labor and fuel should increase overall by \$68,600.

Property & Liability Insurance

Initial estimates from the Wyoming Association of Risk Management (WARM) indicate a 10% rate increase for property, cyber, and crime insurance rates. The City Treasurer is also estimating a 10% increase for public officials bonds. WARM projects liability insurance will increase by 20%. The total estimated impact to the General Fund is an increase of \$184,218.

Gas & Electric Utilities

The City Treasurer Department analyzed both historical usage as well as current natural gas and electricity rates to determine that the Fiscal Year 2027 utilities budget for all City facilities should decrease by \$52,500.

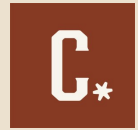
Telecommunications

Based on analysis of Fiscal Year 2025 actual and Fiscal Year 2026 year-to-date expenditures, the City Treasurer Department recommends a \$4,700 decrease to combined telecommunication line items.

Computer Software

General Fund expenditures for computer software have increased significantly in Fiscal Year 2027, due in part to the transition of several software subscriptions previously funded by the American Rescue Plan Act (ARPA) grants. As a result, the City is projecting a 49% increase, or \$614,803, in computer software costs. In addition, the City is undergoing a software conversion to OpenGov in Fiscal Year 2027 and will be responsible for annual subscription costs for both Enterprise Resource Planning (ERP) software systems during the transition year.

EXPENDITURE ASSUMPTIONS



Use of Reserves

The Fiscal Year 2027 budget includes a transfer of \$2,071,857 from General Fund Reserves to the “Revenue from Reserves” budget line item to cover specific one-time obligations. This transfer includes the following:

Fire Plan A

Senate File 0039, approved in the 2022 State Legislative session, provided a \$75 million infusion to a previously underfunded reserve pension system, including a \$20 million state loan to be repaid over 20 years at 0% interest by nine legacy employers, including the City of Cheyenne.

The City’s share of this loan repayment is 24.31%, resulting in an annual payment of \$243,138. In 2021, Mayor Collins assigned \$2 million in reserves to fund eight years of payments, beginning in Fiscal Year 2023. The Fiscal Year 2027 budget includes the fifth annual payment from these reserves. Funding for the remaining repayment period has not yet been identified.

Transit FTA Grant - Building Renovation Match

The City previously purchased a building for the Transit Program using Federal Transit Administration (FTA) grant funding which requires renovations to adequately support program services. The City is required to provide a local match for the grant funded renovation project and will use \$828,719 from General Fund reserves to meet this obligation.

Transfer to Self Insurance Fund Reserves

Novo Benefits, the City’s health insurance consultant, analyzed claims experience from July 1, 2025 through March 31, 2026 and recommended a 15% increase in health insurance premiums to maintain adequate reserve levels.

To mitigate this increase, the Mayor is recommending a one-time transfer of \$1,000,000 from General Fund reserves to the Self-Insurance Fund. This action allows the City to limit the premium increase to approximately 5% rather than the full 15%.

Unfunded Facilities Maintenance Budget Requests

The Mayor’s Fiscal Year 2027 proposed budget does not include funding for several one-time capital and maintenance needs within the Facilities Maintenance Division; however, these items are presented for City Council consideration should the Governing Body elect to utilize available reserves. These projects address deferred maintenance and critical equipment needs that support the reliability and safety of City facilities and operations.

The following items, totaling \$1,045,015, are not included in the proposed budget:

- Artist Guild repairs — \$350,000
- Fire Station No. 1 concrete repairs — \$375,015
- New truck — \$50,000
- Tractor — \$45,000
- Fleet generators — \$125,000
- Fire Department generator — \$100,000



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.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 316,873	\$ 367,916	\$ 423,621	\$ 449,877	6%
Contractual Services	7,595	10,335	13,650	14,600	7%
Parts and Supplies	1,162	3,736	2,400	2,500	4%
Miscellaneous	13,502	103,166	125,000	135,499	8%
Total Expenditures	\$ 339,131	\$ 485,151	\$ 564,671	\$ 602,476	

Budget Changes from 2026 to 2027

The City Council Division budget increased by \$277,306 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Professional development: Increased by \$250 to support additional attendance at the annual Wyoming Association of Municipalities (WAM) Conference.
- Dues and subscriptions: Increased by \$100 to reflect rising costs for the Wyoming Tribune-Eagle newspaper subscription.
- Professional services: Increased by \$500 for professional photography services.
- Office supplies: Increased by \$100 to account for inflationary costs and current spending trends.

CITY COUNCIL

DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Elected Officials	\$ 144,000	\$ 177,613	\$ 216,000	\$ 216,000	\$ -
Regular Employees	58,058	58,916	65,263	73,224	7,961
Temporary/Part-Time	-	218	10,000	15,000	5,000
Health Insurance	86,882	91,230	94,353	105,455	11,102
FICA	14,492	17,086	21,251	21,961	710
Public Employees Pension	8,536	8,728	9,655	11,189	1,534
Workers Compensation	4,175	4,726	5,953	5,896	(57)
Longevity Pay	325	780	780	780	-
Life Insurance	405	373	366	372	6
Accrual to Adjust to Actual Pay	-	8,245	-	-	-
Subtotal	316,873	367,916	423,621	449,877	26,256
CONTRACTUAL SERVICES					
Professional Development	\$ 4,318	\$ 4,253	\$ 7,750	\$ 8,000	\$ 250
Local Meeting Expense	199	939	1,000	1,000	-
Dues and Subscriptions	301	372	400	500	100
Professional Services	-	1,238	1,000	1,500	500
Printing	-	206	-	-	-
Telecommunications	560	526	500	600	100
Copier Expenses	2,218	2,802	3,000	3,000	-
Subtotal	7,595	10,335	13,650	14,600	950
PARTS AND SUPPLIES					
Office Supplies	\$ 1,066	\$ 1,156	\$ 1,400	\$ 1,500	\$ 100
Memorials and Trophy Supplies	95	671	1,000	1,000	-
Small Equipment (< \$7,500)	-	1,908	-	-	-
Subtotal	1,162	3,736	2,400	2,500	100
MISCELLANEOUS					
General Discretionary	\$ 1,977	\$ 5,340	\$ 5,000	\$ 5,000	\$ -
Ward I Discretionary	10,500	27,315	40,000	43,499	3,499
Ward II Discretionary	-	30,000	40,000	43,500	3,500
Ward III Discretionary	1,025	40,511	40,000	43,500	3,500
Subtotal	13,502	103,166	125,000	135,499	10,499
TOTAL	\$ 339,131	\$ 485,151	\$ 564,671	\$ 602,476	\$ 37,805



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.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 489,762	\$ 851,934	\$ 1,007,633	\$ 1,366,842	36%
Contractual Services	99,034	127,501	116,853	212,863	82%
Parts and Supplies	7,353	18,473	9,100	11,600	27%
Intra City	1,666	2,300	1,000	1,000	0%
Miscellaneous	1,181	927	1,500	1,500	0%
Total Expenditures	\$ 598,996	\$ 1,001,135	\$ 1,136,086	\$ 1,593,805	

Budget Changes from 2026 to 2027

The Mayor Division budget increased \$457,719 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Professional development: Decreased by \$10,000 to offset increases to other non-payroll budget line items.
- Professional services: Adjusted by \$53,000 to fund professional graphic design services for the City's rebranding initiative and to establish a contract with a public relations firm for implementation of a crisis communications system.
- Advertising: Increased by \$5,000 to promote social media posts on Meta platforms (Facebook and Instagram).
- Printing: Increased \$4,000 for costs associated with City of Cheyenne promotional materials, including new resident kits and lapel pins.
- Computer software/maintenance: Increased by \$42,510 to absorb costs previously funded with American Rescue Plan Act (ARPA) grant funds, including the Public Input subscription (\$16,910) and Euna Grant Management subscription (\$13,500). Additionally, \$12,100 in website maintenance costs has been transferred from the City Clerk's Division, as the oversight of the City's website now resides with the City's Communication Manager.
- Copier expenses: Increased by \$1,300 to reflect actual costs for monthly lease and printing expenses.
- Small Equipment: Increased by \$2,500 to purchase laptop for new Prosecutor Paralegal/Legal Assistant.

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Elected Officials	\$ 95,000	\$ 102,070	\$ 110,000	\$ 110,000	\$ -
Regular Employees	255,402	510,145	615,841	824,577	208,737
Overtime	-	22	-	-	-
Health Insurance	51,646	68,893	105,158	202,521	97,363
FICA	26,146	46,087	54,166	68,810	14,644
Public Employees Pension	50,070	89,922	106,232	141,426	35,194
Workers Compensation	7,632	12,842	15,123	18,284	3,161
Longevity Pay	780	780	780	780	-
Mileage Allowance	-	(28)	-	-	-
Life Insurance	202	300	333	444	111
Accrued Leave Payout	2,886	-	-	-	-
Accrual to Adjust to Actual Pay	-	20,900	-	-	-
Subtotal	489,762	851,934	1,007,633	1,366,842	359,209
CONTRACTUAL SERVICES					
Professional Development	\$ 3,321	\$ 17,521	\$ 40,000	\$ 30,000	\$ (10,000)
Local Meeting Expense	1,221	-	2,500	2,500	-
Dues and Subscriptions	721	-	355	355	-
Professional Services	852	8,602	1,250	54,250	53,000
Advertising	-	-	-	5,000	5,000
Licenses and Fees	45	-	-	-	-
Printing	981	117	200	4,200	4,000
Public Defender Fees	87,738	96,431	54,000	54,000	-
Telecommunications	1,075	1,150	1,000	1,200	200
Computer Software/Maintenance	2,756	2,438	17,348	59,858	42,510
Copier Expenses	324	1,242	200	1,500	1,300
Subtotal	99,034	127,501	116,853	212,863	96,010
PARTS AND SUPPLIES					
Office Supplies	\$ 5,799	\$ 8,881	\$ 7,500	\$ 7,500	\$ -
Food and Medical Supplies	-	9,060	400	400	-
Memorials and Trophy Supplies	1,554	533	1,200	1,200	-
Small Equipment (< \$7,500)	-	-	-	2,500	2,500
Subtotal	7,353	18,473	9,100	11,600	2,500
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 200	\$ 200
Fleet Inventory Fuel	-	-	-	700	700
Fleet Labor	1,666	2,300	1,000	100	(900)
Subtotal	1,666	2,300	1,000	1,000	-
MISCELLANEOUS					
Youth Activities	\$ 1,181	\$ 927	\$ 1,500	\$ 1,500	\$ -
Subtotal	1,181	927	1,500	1,500	-
TOTAL	\$ 598,996	\$ 1,001,135	\$ 1,136,086	\$ 1,593,805	\$ 457,719



Division Overview

- Provides legal representation to the City Council, the Mayor, and all Departments of City government.
- Prosecutes violations of the City Code in Municipal Court.
- 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.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 683,146	\$ 767,227	\$ 1,036,110	\$ 1,253,189	21%
Contractual Services	42,553	60,924	57,530	93,475	62%
Parts and Supplies	659	3,713	5,000	7,600	52%
Total Expenditures	\$ 726,358	\$ 831,864	\$ 1,098,640	\$ 1,354,264	

Budget Changes from 2026 to 2027

The City Attorney Division budget increased by \$96,997 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Local meeting expense: Increased by \$500 for attorney attendance at local meetings, agency hearings, and other proceedings requiring in-person participation.
- Dues and subscriptions: Increased by \$26,045 to reflect higher costs for statute books and the addition of CoCounsel AI within the Westlaw platform, improving research efficiency and helping absorb increased workload without expanding staff.
- Professional services: Increased by \$750 to account for inflationary costs for existing bottled water service and the addition of service for the prosecution office.
- Computer software/maintenance: Increased by \$6,900 to account for the transition of Adobe software subscriptions to a calendar-year billing cycle, as well as the addition of the eProsecutor case management software subscription previously funded by American Rescue Plan Act (ARPA) grant funds.

CITY ATTORNEY DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 132,634	\$ 160,019	\$ 145,090	\$ 157,758	\$ 12,668
Regular Employees	332,822	350,389	557,046	691,493	134,447
Temporary/Part Time	3,522	-	-	13,440	13,440
Health Insurance	93,093	108,493	164,706	181,508	16,802
FICA	35,374	38,222	51,870	63,274	11,404
Public Employees Pension	68,050	74,622	102,652	128,407	25,754
Workers Compensation	10,716	10,652	14,410	16,925	2,515
Life Insurance	234	253	336	384	48
Accrued Leave Payout	6,701	5,825	-	-	-
Accrual to Adjust to Actual Pay	-	18,753	-	-	-
Subtotal	683,146	767,227	1,036,110	1,253,189	217,078
CONTRACTUAL SERVICES					
Professional Development	\$ 500	\$ 1,515	\$ 11,800	\$ 11,800	\$ -
Local Meeting Expense	70	-	-	500	500
Dues and Subscriptions	31,214	32,917	36,005	63,800	27,795
Professional Services	7,646	520	2,550	3,300	750
Licenses and Fees	1,881	1,420	1,775	1,775	-
Attorney Fees	-	21,600	-	-	-
Printing	155	148	-	-	-
Advertising	279	673	1,000	1,000	-
Computer Software/Maintenance	-	816	1,500	8,400	6,900
Copier Expenses	810	1,314	2,900	2,900	-
Subtotal	42,553	60,924	57,530	93,475	35,945
PARTS AND SUPPLIES					
Office Supplies	\$ 659	\$ 3,713	\$ 5,000	\$ 5,000	\$ -
Small Equipment (< \$7,500)	-	-	-	2,600	2,600
Subtotal	659	3,713	5,000	7,600	2,600
TOTAL	\$ 726,358	\$ 831,864	\$ 1,098,640	\$ 1,354,264	\$ 255,623

HUMAN RESOURCES DIVISION



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 City personnel policies and practices, including recruitment and retention, performance evaluation systems, and support for dispute resolution and mediation.

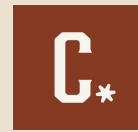
	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 499,065	\$ 520,120	\$ 545,436	\$ 694,561	27%
Contractual Services	99,376	85,349	176,133	216,261	23%
Parts and Supplies	5,179	6,906	15,100	9,600	-36%
Total Expenditures	\$ 603,621	\$ 612,375	\$ 736,669	\$ 920,422	

Budget Changes from 2026 to 2027

The Human Resources Division budget increased by \$183,753 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Dues and subscriptions and employment background checks: Decreased by \$200 and \$500, respectively, to offset increases to other non-payroll budget line items.
- Recruitment expenses: Decreased by \$5,000 due to reduced use of sign-on and relocation bonus incentives.
- Professional services: Increased by \$30,000 to fund a compensation study conducted by the Employer Council. This is done every two years.
- Employee development: Increased by \$22,504 to support skill enhancement, career growth, performance improvement, and training opportunities for city staff.
- Events and activities: Decreased by \$4,500 due to reduced funding for employee events, including the annual holiday party and golf tournament.
- Maintenance (labor services): Increased by \$224 to reflect a 10% cost increase for postage machine and fingerprinting maintenance agreements.
- Computer software/maintenance: Decreased by \$2,300 due to the decision not to implement the PayCom Consolidated Omnibus Budget Reconciliation Act (COBRA) module as originally anticipated.
- Office supplies: Increased by \$500 to support employee badge supply costs.
- Small equipment: Decreased by \$6,000 due to the decision not to purchase a backup badge printer.

HUMAN RESOURCES DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 114,428	\$ 124,990	\$ 135,157	\$ 147,221	\$ 12,064
Regular Employees	199,667	195,780	210,570	290,831	80,261
Temporary/Part Time	30,613	28,720	43,250	43,250	-
Overtime	-	26	-	-	-
Health Insurance	71,545	62,248	65,514	98,513	32,999
FICA	25,601	27,033	28,994	35,659	6,664
Public Employees Pension	46,389	47,214	50,931	66,633	15,701
Workers Compensation	7,389	7,488	8,145	9,533	1,388
Longevity Pay	3,200	2,820	2,640	2,640	-
Life Insurance	234	230	234	282	48
Accrued Leave Payout	-	12,164	-	-	-
Accrual to Adjust to Actual Pay	-	11,408	-	-	-
Subtotal	499,065	520,120	545,436	694,561	149,125
CONTRACTUAL SERVICES					
Professional Development	\$ 100	\$ 478	\$ 7,500	\$ 7,500	\$ -
Dues and Subscriptions	6,743	7,951	10,450	10,250	(200)
Recruitment Expenses	-	6,222	39,500	34,500	(5,000)
Professional Services	42,599	26,701	35,500	65,500	30,000
Employment Background Checks	31,541	25,886	52,780	52,280	(500)
Employee Development	1,190	335	2,939	25,443	22,504
Printing	1,556	-	-	-	-
Advertising	2,080	-	-	-	-
Events and Activities	7,773	10,391	15,500	11,000	(4,500)
Telecommunications	625	389	500	400	(100)
Rental	1,020	1,020	1,020	1,020	-
Maintenance (Labor Services)	1,392	2,412	2,844	3,068	224
Computer Software/Maintenance	123	220	3,400	1,100	(2,300)
Copier Expenses	2,635	3,344	4,200	4,200	-
Subtotal	99,376	85,349	176,133	216,261	40,128
PARTS AND SUPPLIES					
Office Supplies	\$ 3,883	\$ 5,174	\$ 8,500	\$ 9,000	\$ 500
Small Equipment (< \$7,500)	1,296	1,732	6,600	600	(6,000)
Subtotal	5,179	6,906	15,100	9,600	(5,500)
TOTAL	\$ 603,621	\$ 612,375	\$ 736,669	\$ 920,422	\$ 183,753

MUNICIPAL COURT DIVISION



Division Overview

- Hears and adjudicates cases involving violations of the City of Cheyenne Municipal Code.
- Ensures the fair, impartial, and lawful processing and disposition of all municipal court cases.

Payroll	\$	763,022	\$	617,700	\$	687,914	\$	841,993	22%
Contractual Services		61,886		77,115		115,980		122,590	6%
Parts and Supplies		6,896		9,810		11,000		11,300	3%
Total Expenditures	\$	831,805	\$	704,625	\$	814,894	\$	975,883	

Budget Changes from 2026 to 2027

The Municipal Court Division budget increased by \$160,989 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll items:

- Dues and subscriptions: Increased by \$1,000 to account for anticipated increases in LexisNexis subscription fees and annual Wyoming State Bar licensing fees.
- Postage and freight: Increased by \$160 for juror questionnaire mailing expenses.
- Maintenance (labor services): Increased by \$4,000 due to inflationary pressures on building maintenance services.
- Clothing supplies: Increased by \$300 to purchase a judicial robe for the additional municipal court judge position.

MUNICIPAL COURT DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 132,643	\$ 59,769	\$ 124,459	\$ 135,871	\$ 11,412
Regular Employees	341,889	310,407	288,034	426,213	138,179
Temporary/Part Time	44,829	45,491	45,492	-	(45,492)
Overtime	767	1,530	-	1,000	1,000
Health Insurance	96,452	91,240	126,194	140,979	14,785
FICA	40,677	31,002	33,750	41,473	7,723
Public Employees Pension	69,488	54,218	60,306	85,138	24,832
Workers Compensation	11,939	8,587	9,355	10,953	1,598
Life Insurance	326	302	324	366	42
Accrued Leave Payout	24,012	1,388	-	-	-
Accrual to Adjust to Actual Pay	-	13,765	-	-	-
Subtotal	763,022	617,700	687,914	841,993	154,079
CONTRACTUAL SERVICES					
Professional Development	\$ 782	\$ 1,149	\$ 7,500	\$ 7,500	\$ -
Jury Trial Fees	-	880	7,200	7,200	-
Dues and Subscriptions	-	-	-	1,000	1,000
Professional Services	1,527	10,309	29,660	29,660	-
Licenses and Fees	710	60	1,000	1,000	-
Postage and Freight	-	-	40	200	160
Telecommunications	701	798	800	1,050	250
Gas and Electric Utilities	24,823	26,650	26,700	27,900	1,200
Maintenance (Labor Services)	32,015	35,913	40,000	44,000	4,000
Computer Software/Maintenance	-	360	1,080	1,080	-
Copier Expenses	1,328	997	2,000	2,000	-
Subtotal	61,886	77,115	115,980	122,590	6,610
PARTS AND SUPPLIES					
Office Supplies	\$ 6,896	\$ 9,153	\$ 11,000	\$ 11,000	\$ -
Food and Medical Supplies	-	117	-	-	-
Clothing Supplies	-	94	-	300	300
Small Equipment (> \$7,500)	-	445	-	-	-
Subtotal	6,896	9,810	11,000	11,300	300
TOTAL	\$ 831,805	\$ 704,625	\$ 814,894	\$ 975,883	\$ 160,989

YOUTH ALTERNATIVES DIVISION



Division Overview

- Provides a family-centered program designed to meet the needs of youth ages 5–18 and their families.
- Offers services and support aimed at promoting positive youth development and family stability.
- Funded through the City's General Fund and supplemented by local, state, and federal grants reported in Special Revenue Funds.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 445,248	\$ 482,985	\$ 506,077	\$ 585,919	16%
Contractual Services	26,681	63,440	31,380	33,410	6%
Parts and Supplies	1,606	1,211	1,925	1,925	0%
Capital	45,000	-	-	-	0%
Total Expenditures	\$ 518,536	\$ 547,636	\$ 539,382	\$ 621,254	

Budget Changes from 2026 to 2027

The Youth Alternatives Division budget increased by \$81,872 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll items:

- Professional development: Increased by \$600 for continuing education courses required for employees to maintain their licenses.
- Dues and subscriptions: Increased by \$250 to reflect higher costs for Wyoming Youth Services membership, the Medical Check-in subscription, and two youth magazine subscriptions for the lobby.
- Computer software/maintenance: Increased by \$220 for annual Adobe Acrobat and Zoom software licensing expenses.

YOUTH ALTERNATIVES DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 101,772	\$ 107,766	\$ 116,931	\$ 135,710	\$ 18,779
Regular Employees	215,105	229,449	245,894	273,575	27,682
Health Insurance	44,864	46,161	48,688	70,086	21,398
FICA	24,075	25,668	27,564	30,953	3,389
Public Employees Pension	48,598	51,758	55,529	62,585	7,056
Workers Compensation	7,052	7,102	7,645	8,173	529
Longevity Pay	3,585	3,585	3,645	4,635	990
Life Insurance	197	188	182	203	21
Accrual to Adjust to Actual Pay	-	11,308	-	-	-
Subtotal	445,248	482,985	506,077	585,919	79,842
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ -	\$ 600	\$ 600
Dues and Subscriptions	1,283	1,924	1,800	2,050	250
Professional Services	223	25,829	1,500	1,500	-
Telecommunications	3,117	3,396	3,600	3,960	360
Gas and Electric Utilities	5,578	5,450	5,500	6,100	600
Maintenance (Labor Services)	13,318	25,015	17,000	17,000	-
Computer Software/Maintenance	2,634	1,398	1,380	1,600	220
Copier Expenses	528	428	600	600	-
Subtotal	26,681	63,440	31,380	33,410	2,030
PARTS AND SUPPLIES					
Office Supplies	\$ 1,058	\$ 992	\$ 1,925	\$ 1,925	\$ -
Maintenance Supplies	18	-	-	-	-
Small Equipment (< \$7,500)	530	219	-	-	-
Subtotal	1,606	1,211	1,925	1,925	-
CAPITAL					
Building Impr (> \$40,000)	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Subtotal	45,000	-	-	-	-
TOTAL	\$ 518,536	\$ 547,636	\$ 539,382	\$ 621,254	\$ 81,872



Division Overview

- Manages City records, licensing, and permitting, and oversees City-owned property files and related database systems.
- Provides support for municipal elections and serves as clerk to various City boards and commissions.
- Processes revenues due to the City, maintains cemetery records, oversees City Code-book updates, and assists with management of the City's website and streaming of Governing Body meetings.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 674,843	\$ 670,199	\$ 711,579	\$ 705,211	-1%
Contractual Services	124,620	129,480	166,379	146,863	-12%
Parts and Supplies	3,597	1,837	3,950	3,950	0%
Total Expenditures	\$ 803,060	\$ 801,516	\$ 881,908	\$ 856,024	

Budget Changes from 2026 to 2027

The City Clerk Division budget decreased by \$25,884 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll items:

- Professional development: Increased by \$1,200 to expand employee training opportunities.
- Dues and subscriptions: Increased by \$1,000 to account for anticipated increases to LexisNexis subscription fees.
- Professional services: Decreased by \$26,000 which includes a \$25,000 transfer to temporary/part-time employee line item to move a contract employee to a part-time employee role, as well as a \$1,000 transfer to dues and subscriptions to cover a LexisNexis expense.
- Licenses and fees: Increased \$200 to reflect actual filing fee costs for documents filed with the Laramie County Clerk's office.
- Computer software/maintenance: Increased by a total of \$4,584. This includes an increase of \$16,684 for annual maintenance costs associated with the Granicus Peak Agenda subscription and the GovQA subscription, which was previously funded with American Rescue Plan Act (ARPA) grant funds. Partially offsetting this increase, \$12,100 in website maintenance costs has been transferred to the Mayor's Division, as the City's Communication Manager has oversight authority over the City's website.

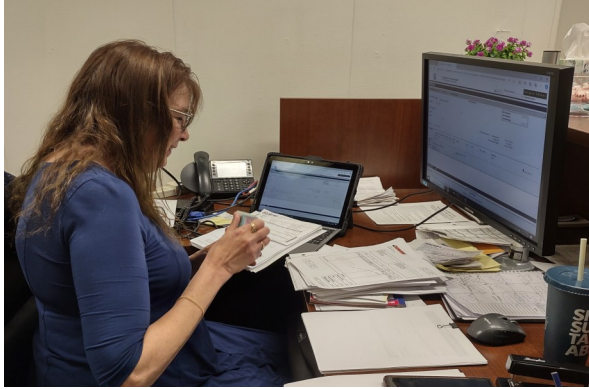
CITY CLERK DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Department Director	\$ 113,883	\$ 119,530	\$ 127,316	\$ 138,902	\$ 11,586
Deputy Director	92,483	55,353	96,000	89,849	(6,151)
Regular Employees	224,938	225,516	234,933	199,542	(35,391)
Temporary/Part Time	9,557	10,832	10,244	69,357	59,113
Overtime	-	8	-	-	-
Health Insurance	122,868	102,561	126,666	92,018	(34,648)
FICA	32,813	33,627	34,845	37,276	2,431
Public Employees Pension	63,755	59,219	67,584	65,202	(2,381)
Workers Compensation	9,454	9,471	9,663	9,864	201
Longevity Pay	4,775	4,650	4,020	2,940	(1,080)
Life Insurance	317	285	309	261	(48)
Accrued Leave Payout	-	36,446	-	-	-
Accrual to Adjust to Actual Pay	-	12,700	-	-	-
Subtotal	674,843	670,199	711,579	705,211	(6,368)
CONTRACTUAL SERVICES					
Professional Development	\$ 969	\$ 1,032	\$ 2,500	\$ 3,700	\$ 1,200
Local Meeting Expense	-	-	200	200	-
Dues and Subscriptions	1,034	784	1,300	2,300	1,000
Professional Services	22,222	25,211	35,000	9,000	(26,000)
Licenses and Fees	313	409	450	650	200
Attorney Fees	4,520	7,000	7,000	7,000	-
Printing	200	-	300	300	-
Advertising	50,250	46,960	55,000	55,000	-
Telecommunications	1,104	817	1,400	900	(500)
Computer Software/Maintenance	42,997	46,503	61,709	66,293	4,584
Copier Expenses	1,010	764	1,520	1,520	-
Subtotal	124,620	129,480	166,379	146,863	(19,516)
PARTS AND SUPPLIES					
Office Supplies	\$ 1,655	\$ 1,837	\$ 3,950	\$ 3,950	\$ -
Small Equipment (< \$7,500)	1,942	-	-	-	-
Subtotal	3,597	1,837	3,950	3,950	-
TOTAL	\$ 803,060	\$ 801,516	\$ 881,908	\$ 856,024	\$ (25,884)

PUBLIC WORKS

ADMINISTRATION DIVISION



Division Overview

- Provides administrative and operational support to the Public Works Department and division administrators/managers in Facilities, Fleet Maintenance, Solid Waste, Street and Alley, Traffic, and Transit.
- Oversees management of the Belvoir Ranch and serves as lead for the Belvoir Ranch Steering Committee.
- Administers the Optional One Percent Sales Tax Fund (Fifth Penny Tax) and the Solid Waste Fund.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 223,298	\$ 247,115	\$ 256,745	\$ 282,101	10%
Contractual Services	437	385	500	500	0%
Parts and Supplies	-	-	450	450	0%
Intra City	5,495	6,444	8,000	8,000	0%
Total Expenditures	\$ 229,230	\$ 253,944	\$ 265,695	\$ 291,051	

Budget Changes from 2026 to 2027

The Public Works Administration Division budget increased \$25,356 from Fiscal Year 2026 to Fiscal Year 2027. This increase was attributed to changes in payroll, telecommunications, and gas and electric utilities.

PUBLIC WORKS

ADMINISTRATION DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Department Director	\$ 120,231	\$ 132,785	\$ 144,081	\$ 156,688	\$ 12,607
Regular Employees	45,701	47,665	48,119	55,303	7,185
Health Insurance	14,592	15,019	15,844	15,755	(89)
FICA	12,637	13,594	14,322	15,829	1,507
Public Employees Pension	24,526	26,658	28,376	32,339	3,963
Workers Compensation	3,652	3,760	4,045	4,228	183
Longevity Pay	1,890	1,890	1,890	1,890	-
Life Insurance	69	69	69	69	-
Accrual to Adjust to Actual Pay	-	5,675	-	-	-
Subtotal	223,298	247,115	256,745	282,101	25,356
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 437	\$ 385	\$ 500	\$ 500	\$ -
Subtotal	437	385	500	500	-
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 450	\$ 450	\$ -
Subtotal	-	-	450	450	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
Fleet Inventory Fuel	-	-	-	6,000	6,000
Fleet Labor	5,495	6,444	8,000	1,000	(7,000)
Subtotal	5,495	6,444	8,000	8,000	-
TOTAL	\$ 229,230	\$ 253,944	\$ 265,695	\$ 291,051	\$ 25,356



Division Overview

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

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 493,643	\$ 518,093	\$ 525,785	\$ 520,423	-1%
Contractual Services	82,297	83,950	84,100	86,600	3%
Parts and Supplies	-	486	3,900	3,900	0%
Intra City	29,906	18,791	27,000	27,000	0%
Total Expenditures	\$ 605,845	\$ 621,319	\$ 640,785	\$ 637,923	

Budget Changes from 2026 to 2027

The Traffic Division budget decreased by \$2,862 from Fiscal Year 2026 to Fiscal Year 2027. This decrease is attributed to changes in payroll, telecommunications, and gas and electric utilities.

TRAFFIC DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 74,609	\$ 72,976	\$ 76,819	\$ 75,287	\$ (1,532)
Regular Employees	202,917	200,602	213,772	220,800	7,028
Temporary/Part Time	24,939	27,463	30,000	31,050	1,050
Overtime	11,067	11,009	10,000	10,000	-
Health Insurance	95,697	91,287	109,853	97,008	(12,845)
FICA	23,723	25,216	24,752	25,178	427
Public Employees Pension	43,521	42,973	45,078	47,224	2,146
Workers Compensation	6,897	6,992	6,872	6,661	(212)
Longevity Pay	4,690	4,530	3,840	2,940	(900)
Specialty Pay	4,800	4,575	3,900	3,300	(600)
Uniform Allowance	550	550	680	750	70
Life Insurance	234	206	219	225	6
Accrued Leave Payout	-	19,735	-	-	-
Accrual to Adjust to Actual Pay	-	9,980	-	-	-
Subtotal	493,643	518,093	525,785	520,423	(5,362)
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 465	\$ 465	\$ 700	\$ 700	\$ -
Telecommunications	1,588	1,386	2,600	1,400	(1,200)
Gas and Electric Utilities	80,244	82,098	80,800	84,500	3,700
Subtotal	82,297	83,950	84,100	86,600	2,500
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 109	\$ 500	\$ 500	\$ -
Food and Medical Supplies	-	-	1,000	1,000	-
Clothing Supplies	-	377	2,400	2,400	-
Subtotal	-	486	3,900	3,900	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
Fleet Inventory Fuel	-	-	-	19,000	19,000
Fleet Labor	29,906	18,791	27,000	4,000	(23,000)
Subtotal	29,906	18,791	27,000	27,000	-
TOTAL	\$ 605,845	\$ 621,319	\$ 640,785	\$ 637,923	\$ (2,862)

FACILITIES MAINTENANCE DIVISION



Division Overview

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

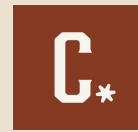
	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 412,331	\$ 414,895	\$ 433,496	\$ 546,279	26%
Contractual Services	1,350,282	547,516	477,958	585,558	23%
Parts and Supplies	128,204	143,803	159,750	191,400	20%
Capital	-	19,368	-	-	0%
Intra City	10,482	12,549	9,000	9,000	0%
Total Expenditures	\$ 1,901,300	\$ 1,138,130	\$ 1,080,204	\$ 1,332,237	

Budget Changes from 2026 to 2027

The Facilities Maintenance Division budget increased by \$252,033 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll items:

- Professional services: Increased by \$75,000 to contract professional services to update fob entry systems at various city facilities.
- Maintenance (labor services): Increased by \$50,000 for building generator maintenance contract expenses.
- Computer software/maintenance: Increased by \$1,000 for annual AutoCAD and Daintree software subscription services.
- Maintenance supplies: Increased by \$31,250 to more accurately reflect actual costs for maintenances supplies.
- Clothing supplies: Increased by \$400 to pay for clothing needs for additional maintenance technician position.

FACILITIES MAINTENANCE DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 80,228	\$ 88,263	\$ 88,277	\$ 101,136	\$ 12,859
Regular Employees	186,034	179,323	190,471	255,326	64,855
Overtime	3,255	2,725	2,000	2,000	-
Health Insurance	73,623	65,476	80,356	95,143	14,787
FICA	20,106	20,363	20,832	26,642	5,810
Public Employees Pension	39,708	39,912	41,466	54,635	13,168
Workers Compensation	5,857	5,629	5,773	7,035	1,262
Longevity Pay	2,080	2,685	2,880	2,880	-
Tool Allowance	1,200	1,200	1,200	1,200	-
Life Insurance	240	224	240	282	42
Accrued Leave Payout	-	869	-	-	-
Accrual to Adjust to Actual Pay	-	8,226	-	-	-
Subtotal	412,331	414,895	433,496	546,279	112,783
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 856	\$ 900	\$ 900	\$ -
Local Meeting Expense	-	-	1,000	1,000	-
Dues and Subscriptions	-	308	-	-	-
Professional Services	26,058	7,349	50,500	125,500	75,000
Advertising	920	657	1,000	1,000	-
Non Insured/Deductible Loss	10,821	-	-	-	-
Vandalism Expense	10,571	7,148	-	-	-
Telecommunications	-	-	-	3,900	3,900
Gas and Electric Utilities	64,603	41,986	57,900	35,600	(22,300)
Rental	511	780	1,000	1,000	-
Maintenance (Labor Services)	1,236,267	485,563	365,658	415,658	50,000
Computer Software/Maintenance	530	2,869	-	1,000	1,000
Subtotal	1,350,282	547,516	477,958	585,558	107,600
PARTS AND SUPPLIES					
Office Supplies	\$ 788	\$ 3,473	\$ 1,500	\$ 1,500	\$ -
Food and Medical Supplies	9	100	-	-	-
Maintenance Supplies	120,738	138,162	156,250	187,500	31,250
Clothing Supplies	1,545	1,810	2,000	2,400	400
Small Equipment (< \$7,500)	5,125	258	-	-	-
Subtotal	128,204	143,803	159,750	191,400	31,650
CAPITAL					
Equipment (> \$7,500)	\$ -	\$ 19,368	\$ -	\$ -	\$ -
Subtotal	-	19,368	-	-	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
Fleet Inventory Fuel	-	-	-	7,000	7,000
Fleet Labor	10,482	12,549	9,000	1,000	(8,000)
Subtotal	10,482	12,549	9,000	9,000	-
TOTAL	\$ 1,901,300	\$ 1,138,130	\$ 1,080,204	\$ 1,332,237	\$ 252,033



Division Overview

- Provides a safe and reliable transportation system by repairing and maintaining roadway and the City’s stormwater drainage system in all weather conditions.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 1,937,238	\$ 1,959,105	\$ 2,099,003	\$ 2,293,483	9%
Contractual Services	52,699	26,514	42,900	32,600	-24%
Parts and Supplies	8,420	5,616	10,750	10,750	0%
Intra City	730,573	750,147	731,000	731,000	0%
Total Expenditures	\$ 2,728,930	\$ 2,741,383	\$ 2,883,653	\$ 3,067,833	

Budget Changes from 2026 to 2027

The Street & Alley Division budget increased \$184,180 from Fiscal Year 2026 to Fiscal Year 2027. This increase is attributed to changes in payroll, telecommunications, and gas and electric utilities.

STREET & ALLEY DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 83,948	\$ 87,055	\$ 88,117	\$ 100,899	\$ 12,782
Regular Employees	1,124,731	1,119,646	1,207,832	1,317,691	109,859
Temporary/Part Time	33,165	16,753	16,500	16,500	-
Overtime	22,659	28,712	32,500	32,500	-
Health Insurance	329,956	347,675	409,428	448,994	39,566
FICA	98,758	94,513	100,099	108,818	8,719
Public Employees Pension	191,147	186,781	200,145	221,383	21,238
Workers Compensation	28,809	26,116	27,740	28,752	1,012
Longevity Pay	9,880	11,085	11,520	13,080	1,560
Buyout Option	10,127	-	-	-	-
Uniform Allowance	2,530	2,640	3,970	3,750	(220)
Life Insurance	1,098	1,064	1,152	1,116	(36)
Accrued Leave Payout	431	2,221	-	-	-
Accrual to Adjust to Actual Pay	-	34,846	-	-	-
Subtotal	1,937,238	1,959,105	2,099,003	2,293,483	194,480
CONTRACTUAL SERVICES					
Professional Development	\$ 18,977	\$ 3,310	\$ 11,600	\$ 11,600	\$ -
Professional Services	-	(2,465)	-	-	-
Non Insured/Deductible Loss	5,000	5,000	-	-	-
Telecommunications	2,012	1,386	1,900	1,300	(600)
Gas and Electric Utilities	26,710	19,283	29,400	19,700	(9,700)
Subtotal	52,699	26,514	42,900	32,600	(10,300)
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 750	\$ 750	\$ -
Clothing Supplies	8,420	5,616	10,000	10,000	-
Subtotal	8,420	5,616	10,750	10,750	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Fleet Inventory Fuel	-	-	-	630,000	630,000
Fleet Labor	730,573	750,147	731,000	51,000	(680,000)
Subtotal	730,573	750,147	731,000	731,000	-
TOTAL	\$ 2,728,930	\$ 2,741,383	\$ 2,883,653	\$ 3,067,833	\$ 184,180

POLICE ADMINISTRATION DIVISION



Division Overview

- Supports the mission of the Cheyenne Police Department, "Protecting the Legend," by working in cooperation with citizens to prevent crime and defend the rights of the community.
- Provides administrative and operational support for uniformed police officers
- Monitors and oversees expenditures for all operating aspects of the Police Department.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 1,644,233	\$ 1,742,490	\$ 1,872,733	\$ 2,180,585	16%
Contractual Services	1,068,522	1,135,359	1,497,553	1,663,093	11%
Parts and Supplies	540,150	410,171	324,339	351,839	8%
Capital	112,694	174,405	202,960	202,960	0%
Intra City	667,037	748,209	677,000	760,000	12%
Miscellaneous	629,529	807,034	535,000	691,000	29%
Total Expenditures	\$ 4,662,166	\$ 5,017,669	\$ 5,109,585	\$ 5,849,477	

Budget Changes from 2026 to 2027

The Police Administration Division budget increased by \$659,018 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Professional development: Increased by \$50,000 to cover rising costs for employee training programs and travel expenses.
- Jail costs: Increased \$152,000 based on actual incarceration expenses for individuals housed at the county jail.
- Advertising: Increased by \$2,000 for social media recruitment campaign expenses.
- Grant match and transfer to other funds: Grant match expenses decreased \$117,500, while transfers to other funds increased by \$156,000 to properly account for the City's share of the Victim Assistance grant expenditures.
- Maintenance (labor services): Increased by \$50,000 due to rising costs for building maintenance services.
- Computer software/maintenance: Increased by \$20,800 for maintenance of criminal justice software programs.
- Copier expenses: Increased by \$740 based on actual monthly copier expenses.
- Food and medical supplies: Increased by \$1,000 due to higher first aid kit supply costs.
- Clothing supplies: Increased by \$4,500 due to inflationary increases for officer uniforms.
- Small equipment: Increased by \$22,000 for ten Axon Fleet 3 in-car video systems.

POLICE ADMINISTRATION DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Department Director	\$ 137,819	\$ 139,856	\$ 140,712	\$ 155,027	\$ 14,315
Regular Employees	937,202	993,012	1,030,292	1,206,761	176,469
Temporary/Part Time	98,184	65,322	119,260	75,161	(44,099)
Overtime	2,590	2,811	3,500	3,500	-
Special Event Overtime	2,310	897	5,000	5,000	-
Health Insurance	192,746	223,944	279,091	395,062	115,971
FICA	80,932	81,919	88,461	95,075	6,614
Public Employees Pension	137,676	146,655	153,082	184,542	31,460
Law Enforcement Pension	11,987	14,699	17,167	21,813	4,646
Workers Compensation	27,743	26,728	26,951	28,333	1,382
Longevity Pay	7,465	7,045	8,280	9,300	1,020
Life Insurance	887	893	936	1,011	75
Accrued Leave Payout	6,692	4,323	-	-	-
Accrual to Adjust to Actual Pay	-	34,386	-	-	-
Subtotal	1,644,233	1,742,490	1,872,733	2,180,585	307,852
CONTRACTUAL SERVICES					
Professional Development	\$ 126,106	\$ 136,310	\$ 106,530	\$ 156,530	\$ 50,000
Local Meeting Expense	562	649	1,000	1,000	-
Dues and Subscriptions	16,014	18,589	19,250	19,250	-
Professional Services	53,463	37,781	80,000	80,000	-
Licenses and Fees	750	455	500	500	-
Employment Background Checks	17,371	8,219	18,000	18,000	-
Jail Costs	236,750	361,673	564,000	716,000	152,000
Juvenile Detention	4,680	1,755	9,000	9,000	-
Printing	6,333	2,709	6,000	6,000	-
Advertising	692	387	750	2,750	2,000
Postage and Freight	235	416	300	300	-
Non Insured/Deductible Loss	22,259	35,212	-	-	-
Grant Match	26,220	15,150	137,500	20,000	(117,500)
Telecommunications	81,660	80,000	82,800	80,000	(2,800)
Cable TV	1,988	1,979	2,000	2,000	-
Gas and Electric Utilities	140,840	153,171	154,200	164,500	10,300
Rental	7,324	13,440	14,880	14,880	-
Maintenance (Labor Services)	174,290	147,446	114,900	164,900	50,000
Computer Software/Maintenance	149,124	113,022	173,183	193,983	20,800
Copier Expenses	1,863	3,258	2,760	3,500	740
Tuition Refund	-	3,740	10,000	10,000	-
Subtotal	1,068,522	1,135,359	1,497,553	1,663,093	165,540

POLICE ADMINISTRATION DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PARTS AND SUPPLIES					
Office Supplies	\$ 38,078	\$ 22,179	\$ 33,336	\$ 33,336	\$ -
Food and Medical Supplies	1,755	1,851	2,000	3,000	1,000
Maintenance Supplies	29,898	23,634	41,490	41,490	-
Law Enforcement Supplies	21,330	5,075	12,000	12,000	-
K9 Team	9,124	15,866	9,333	9,333	-
Clothing Supplies	74,669	56,949	81,980	86,480	4,500
Ammunition Supplies	184,696	149,363	90,000	90,000	-
Memorials and Trophy Supplies	-	52	200	200	-
Small Equipment (< \$7,500)	180,601	135,202	54,000	76,000	22,000
Subtotal	540,150	410,171	324,339	351,839	27,500
CAPITAL					
Equipment (> \$7,500)	\$ 29,049	\$ 163,736	\$ 202,960	\$ 202,960	\$ -
Computers (> \$7,500)	9,395	-	-	-	-
Building Impr (> \$40,000)	74,250	10,669	-	-	-
Subtotal	112,694	174,405	202,960	202,960	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000
Fleet Inventory Fuel	-	-	-	600,000	600,000
Fleet Labor	666,709	746,324	667,000	60,000	(607,000)
Parts and Fuel-Motorcycle	327	1,885	10,000	10,000	-
Subtotal	667,037	748,209	677,000	760,000	83,000
MISCELLANEOUS					
Combined Communication Center	\$ 507,341	\$ 688,055	\$ 535,000	\$ 535,000	\$ -
Transfer to Other Funds	122,188	118,980	-	156,000	156,000
Subtotal	629,529	807,034	535,000	691,000	156,000
TOTAL	\$ 4,662,166	\$ 5,017,669	\$ 5,109,585	\$ 5,849,477	\$ 739,892

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Division Overview

- Accounts for the wage and benefit costs of all uniformed Police Officers.

Payroll	\$ 11,737,714	\$ 13,167,647	\$ 13,974,166	\$ 15,054,066	8%
Total Expenditures	\$ 11,737,714	\$ 13,167,647	\$ 13,974,166	\$ 15,054,066	

Budget Changes from 2026 to 2027

The Police Patrol Division budget increased \$1,079,900 from Fiscal Year 2026 to Fiscal Year 2027. This increase was attributed to higher payroll costs.

POLICE PATROL DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Deputy Directors	\$ 226,684	\$ 242,054	\$ 242,681	\$ 257,461	\$ 14,780
Regular Employees	7,683,145	8,294,889	8,716,471	9,444,043	727,572
Overtime	296,078	272,588	410,500	410,500	-
Frontier Days Overtime	115,106	116,158	117,000	125,000	8,000
Holiday Overtime	259,452	326,605	300,000	309,000	9,000
Special Event Overtime	51,677	126,572	140,000	171,154	31,154
Critical Traffic Area Overtime	-	5,973	-	-	-
Noise/Speeding Enforcement Overtime	-	15,689	86,378	-	(86,378)
Health Insurance	1,724,276	1,931,660	2,175,249	2,174,056	(1,193)
FICA	126,993	136,111	143,041	154,268	11,227
Law Enforcement Pension	761,833	1,005,960	1,240,805	1,531,825	291,020
Workers Compensation	193,796	198,840	209,464	215,211	5,747
Longevity Pay	54,385	54,110	57,900	88,178	30,278
Specialty Pay	83,375	81,850	99,600	136,269	36,669
Uniform Allowance	14,690	19,680	19,680	19,680	-
Life Insurance	4,959	5,060	5,298	5,382	84
Retirees Insurance	10,076	10,153	10,100	12,040	1,940
Accrued Leave Payout	131,189	29,325	-	-	-
Accrual to Adjust to Actual Pay	-	294,371	-	-	-
Subtotal	11,737,714	13,167,647	13,974,166	15,054,066	1,079,900
TOTAL	\$11,737,714	\$13,167,647	\$13,974,166	\$15,054,066	\$ 1,079,900



Division Overview

- Oversees parking enforcement and manages parking permits for Cheyenne roadways and City of Cheyenne parking structures.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 198,922	\$ 237,833	\$ 247,097	\$ 301,822	22%
Contractual Services	34,010	32,857	35,025	34,935	0%
Parts and Supplies	5,345	6,902	3,500	3,500	0%
Capital	-	32,128	-	-	0%
Intra City	1,682	4,685	9,000	9,000	0%
Total Expenditures	\$ 239,960	\$ 314,406	\$ 294,621	\$ 349,257	

Budget Changes from 2026 to 2027

The Police Parking Division budget increased \$54,635 from Fiscal Year 2026 to Fiscal Year 2027. This increase was attributed to changes in payroll and telecommunication costs.

PARKING DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Regular Employees	\$ 107,748	\$ 148,084	\$ 152,362	\$ 165,086	\$ 12,724
Temporary/Part Time	19,284	3,504	7,600	15,000	7,400
Overtime	333	218	750	750	-
Health Insurance	41,310	42,958	45,318	76,823	31,505
FICA	9,325	11,178	11,840	12,967	1,127
Public Employees Pension	16,131	21,799	22,815	25,401	2,586
Workers Compensation	2,594	3,095	3,349	3,491	142
Longevity Pay	2,100	2,110	2,940	2,160	(780)
Life Insurance	98	123	123	144	21
Accrual to Adjust to Actual Pay	-	4,764	-	-	-
Subtotal	198,922	237,833	247,097	301,822	54,725
CONTRACTUAL SERVICES					
Professional Development	\$ 599	\$ -	\$ -	\$ -	\$ -
Dues and Subscriptions	715	735	750	760	10
Printing	-	106	150	150	-
Postage and Freight	250	-	-	-	-
Non Insured/Deductible Loss	-	4,284	-	-	-
Telecommunications	3,718	2,843	3,000	2,900	(100)
Rental	10,770	-	-	-	-
Maintenance (Labor Services)	-	-	5,225	5,225	-
Computer Software/Maintenance	17,958	24,890	25,900	25,900	-
Subtotal	34,010	32,857	35,025	34,935	(90)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,480	\$ 2,566	\$ 2,500	\$ 2,500	\$ -
Clothing Supplies	-	1,586	1,000	1,000	-
Small Equipment (< \$7,500)	2,865	2,750	-	-	-
Subtotal	5,345	6,902	3,500	3,500	-
CAPITAL					
Equipment (> \$7,500)	\$ -	\$ 32,128	\$ -	\$ -	\$ -
Subtotal	-	32,128	-	-	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
Fleet Inventory Fuel	-	-	-	5,000	5,000
Fleet Labor	1,682	4,685	9,000	2,000	(7,000)
Subtotal	1,682	4,685	9,000	9,000	-
TOTAL	\$ 239,960	\$ 314,406	\$ 294,621	\$ 349,257	\$ 54,635

FIRE ADMINISTRATION DIVISION



Division Overview

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

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 961,310	\$ 918,828	\$ 931,137	\$ 963,934	4%
Contractual Services	149,415	124,741	208,152	235,420	13%
Parts and Supplies	4,318	3,015	4,800	4,800	0%
Total Expenditures	\$ 1,115,044	\$ 1,046,584	\$ 1,144,089	\$ 1,204,154	

Budget Changes from 2026 to 2027

The Fire Administration Division budget increased by \$60,065 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Dues and subscriptions: Decreased by \$112 to reflect actual costs.
- Employment background checks: Decreased by \$1,500 as this expense is not regularly utilized in this division.
- Printing: Increased \$300 for outsourced printing services of essential Fire Department documents, including firefighter skills evaluation books and proficiency checklists.
- Advertising: Increased by \$500 for promotional advertising materials supporting community engagement and workforce development.
- Postage and freight: Increased by \$120 to reflect actual expenses.
- Computer software/maintenance: Adjusted \$28,360 to cover anticipated increases to current software licenses, subscriptions and maintenance agreements (including Aldtec, Powers, Computer-Aided Dispatch (CAD), FirstArriving, KnoxBox, PS-Trax, Adobe Acrobat Pro, and Zoom), as well as the purchase of additional specialized emergency response and hazard analysis software (HAAS and PowerEngage) and additional Adobe Acrobat licenses as needed.

FIRE ADMINISTRATION DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Department Director	\$ 118,727	\$ 132,102	\$ 137,994	\$ 150,231	\$ 12,237
Deputy Director	116,725	118,450	118,451	251,325	132,874
Regular Employees	208,480	173,536	180,259	70,097	(110,162)
Overtime	3,428	4,032	3,000	-	(3,000)
Health Insurance	99,025	71,891	81,440	71,069	(10,371)
FICA	12,686	9,892	10,314	11,011	697
Public Employees Pension	15,577	9,036	9,475	10,599	1,124
Firefighter Pension	60,526	61,503	66,683	70,662	3,978
Workers Compensation	9,691	8,907	9,249	9,401	152
Longevity Pay	3,990	3,180	5,034	2,225	(2,810)
Degree Allowance	620	186	1,116	-	(1,116)
Specialty Pay	439	744	-	-	-
Mileage Allowance	-	11	-	-	-
Life Insurance	224	175	186	192	6
Retirees Insurance	65,638	62,771	62,400	73,985	11,585
Fire Pension A Payment	243,137	243,137	243,138	243,138	-
Accrual to Adjust to Actual Pay	-	16,877	-	-	-
Fire Sick Leave Bonus	2,397	2,397	2,397	-	(2,397)
Subtotal	961,310	918,828	931,137	963,934	32,797
CONTRACTUAL SERVICES					
Local Meeting Expense	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Dues and Subscriptions	8,276	2,232	5,112	5,000	(112)
Professional Services	82,182	59,049	131,350	131,350	-
Licenses and Fees	135	55	150	150	-
Employment Background Checks	-	-	1,500	-	(1,500)
Printing	1,333	668	200	500	300
Advertising	708	1,549	1,500	2,000	500
Postage and Freight	356	113	-	120	120
Telecommunications	11,884	16,264	16,700	16,300	(400)
Computer Software/Maintenance	41,302	41,608	46,640	75,000	28,360
Copier Expenses	3,240	3,202	4,000	4,000	-
Subtotal	149,415	124,741	208,152	235,420	27,268
PARTS AND SUPPLIES					
Office Supplies	\$ 3,685	\$ 2,666	\$ 4,500	\$ 4,500	\$ -
Memorials and Trophy Supplies	634	349	300	300	-
Subtotal	4,318	3,015	4,800	4,800	-
TOTAL	\$ 1,115,044	\$ 1,046,584	\$ 1,144,089	\$ 1,204,154	\$ 60,065

FIRE SUPPORT DIVISION



Division Overview

- Provides essential support services required to maintain daily operations of Cheyenne Fire Rescue.
- Oversees training, firefighter occupational safety and health, infrastructure and facility management, fleet maintenance coordination, and incident safety operations.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 317,032	\$ 422,060	\$ 467,188	\$ 532,335	14%
Contractual Services	54,240	53,427	59,020	66,820	13%
Parts and Supplies	71,259	89,616	71,500	106,000	48%
Total Expenditures	\$ 442,532	\$ 565,104	\$ 597,708	\$ 705,155	

Budget Changes from 2026 to 2027

The Fire Support Division budget increased by \$107,447 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Professional development: Increased \$10,000 to support employee attendance at firefighter health and safety and fireground tactics conferences, as well as to provide local specialized fire service instructor program training in Cheyenne to multiple local firefighting organizations.
- Maintenance supplies: Increased by \$27,500 to cover costs associated with a five-year maintenance supply contract with Climate Control for all seven City fire facilities.
- Clothing supplies: Increased by \$5,000 to address ongoing uniform expense requirements driven by department growth, workforce transitions, and rank promotions.
- Small equipment: Increased by \$2,000 for small hand tools and equipment maintenance and replacement costs.

FIRE SUPPORT DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 101,867	\$ 190,620	\$ 103,873	\$ 115,284	\$ 11,411
Regular Employees	90,267	91,248	188,805	198,439	9,634
Overtime	22,853	24,248	25,000	25,000	-
Health Insurance	42,125	43,636	64,857	89,321	24,464
FICA	3,219	4,538	6,250	5,136	(1,115)
Firefighter Pension	40,342	41,780	56,689	63,728	7,039
Workers Compensation	5,114	6,644	6,778	7,124	345
Longevity Pay	4,104	3,992	5,034	3,780	(1,254)
Degree Allowance	796	186	2,232	2,299	67
Specialty Pay	1,740	2,299	3,110	19,360	16,250
Life Insurance	104	102	144	144	-
Accrual to Adjust to Actual Pay	-	8,352	-	-	-
Fire Sick Year-End Bonus	4,503	4,415	4,415	2,720	(1,695)
Subtotal	317,032	422,060	467,188	532,335	65,147
CONTRACTUAL SERVICES					
Professional Development	\$ 10,871	\$ 9,569	\$ 15,000	\$ 25,000	\$ 10,000
Gas and Electric Utilities	23,133	19,267	20,400	18,200	(2,200)
Rental	1,685	2,070	1,620	1,620	-
Maintenance (Labor Services)	18,551	22,521	22,000	22,000	-
Subtotal	54,240	53,427	59,020	66,820	7,800
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 9,716	\$ 14,803	\$ 10,000	\$ 37,500	\$ 27,500
Fuel (Non Fleet)	1,326	728	2,500	2,500	-
Clothing Supplies	56,159	71,144	55,000	60,000	5,000
Small Equipment (< \$7,500)	4,058	2,941	4,000	6,000	2,000
Subtotal	71,259	89,616	71,500	106,000	34,500
TOTAL	\$ 442,532	\$ 565,104	\$ 597,708	\$ 705,155	\$ 107,447

FIRE PREVENTION DIVISION



Division Overview

- Assists the Fire Chief in the administration and enforcement of fire codes, fire investigations, and fire safety and prevention programs.
- Promotes community fire safety through education, outreach, and enforcement activities.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 850,995	\$ 989,485	\$ 1,105,259	\$ 1,172,248	6%
Total Expenditures	\$ 850,995	\$ 989,485	\$ 1,105,259	\$ 1,172,248	

Budget Changes from 2026 to 2027

The Fire Prevention Division budget increased by \$66,990 from Fiscal Year 2026 to Fiscal Year 2027. This increase was attributed solely to higher payroll costs.

FIRE PREVENTION DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 98,920	\$ 103,582	\$ 103,873	\$ 115,284	\$ 11,411
Regular Employees	386,940	481,811	594,040	639,789	45,749
Overtime	23,741	31,652	25,000	25,000	-
Health Insurance	102,498	140,490	152,577	159,527	6,950
FICA	13,447	17,416	18,994	20,659	1,665
Public Employees Pension	11,187	19,389	19,496	22,770	3,274
Firefighter Pension	84,483	95,505	112,620	118,761	6,141
Workers Compensation	13,696	13,861	16,034	16,215	181
Longevity Pay	10,781	10,080	11,045	12,092	1,047
Degree Allowance	4,936	744	4,464	3,448	(1,016)
Specialty Pay	15,677	19,248	16,325	11,466	(4,859)
Life Insurance	240	307	363	309	(54)
On Call Pay	21,513	26,434	22,148	22,148	-
Accrued Leave Payout	58,795	-	-	-	-
Accrual to Adjust to Actual Pay	-	20,688	-	-	-
Fire Sick Year-End Bonus	4,140	8,280	8,280	4,780	(3,500)
Subtotal	850,995	989,485	1,105,259	1,172,248	66,990
TOTAL	\$ 850,995	\$ 989,485	\$ 1,105,259	\$ 1,172,248	\$ 66,990

FIRE OPERATIONS DIVISION



Division Overview

- Responds to all emergency incidents within the City of Cheyenne and provides mutual aid support for emergency calls in Laramie County.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 10,533,192	\$ 11,188,912	\$ 10,953,507	\$ 12,279,162	12%
Contractual Services	92,314	116,853	125,200	122,000	-3%
Parts and Supplies	-	(8)	30,000	33,000	10%
Capital	-	37,190	25,000	25,000	0%
Intra City	454,373	502,760	500,000	500,000	0%
Total Expenditures	\$ 11,079,880	\$ 11,845,706	\$ 11,633,707	\$ 12,959,162	

Budget Changes from 2026 to 2027

The Fire Operations Division budget increased by \$1,325,454 from Fiscal Year 2026 to Fiscal Year 2027. With the exception of the non-payroll item below, this increase was attributed to higher payroll costs and adjustments to telecommunications and gas and electric utilities expenses.

- Small equipment: Increased by \$3,000 for small hand tools and equipment maintenance and replacement costs.

FIRE OPERATIONS

DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 307,228	\$ 316,242	\$ 310,205	\$ 345,924	\$ 35,719
Regular Employees	5,987,066	5,992,913	6,174,112	7,020,067	845,955
Overtime	453,708	694,999	471,450	296,450	(175,000)
Frontier Days Overtime	-	21,142	20,000	20,000	-
Holiday Overtime	12,539	35,931	104,699	125,000	20,301
FLSA Overtime and Premium	-	-	-	175,000	175,000
Health Insurance	1,429,196	1,425,353	1,557,428	1,694,150	136,722
FICA	109,907	114,857	108,390	122,541	14,152
Firefighter Pension	1,344,783	1,409,502	1,342,151	1,516,231	174,079
Workers Compensation	166,904	167,831	158,147	170,431	12,284
Longevity Pay	103,750	102,303	104,301	96,122	(8,179)
Degree Allowance	45,171	7,628	44,640	44,830	189
Specialty Pay	497,957	536,570	509,310	540,782	31,473
Mileage Allowance	768	535	500	500	-
Life Insurance	3,750	3,658	3,660	4,075	415
Accrued Leave Payout	39,301	69,199	-	-	-
Accrual to Adjust to Actual Pay	-	245,841	-	-	-
Fire Sick Year-End Bonus	31,165	44,407	44,515	47,060	2,545
Medical Expense Reimbursement Plan	-	-	-	60,000	60,000
Subtotal	10,533,192	11,188,912	10,953,507	12,279,162	1,325,654
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Professional Services	-	-	5,000	5,000	-
Non Insured/Deductible Loss	-	11,415	-	-	-
Telecommunications	-	-	5,000	-	(5,000)
Gas and Electric Utilities	92,314	105,438	105,200	107,000	1,800
Subtotal	92,314	116,853	125,200	122,000	(3,200)
PARTS AND SUPPLIES					
Clothing Supplies	\$ -	\$ (8)	\$ -	\$ -	\$ -
Small Equipment (< \$7,500)	-	-	30,000	33,000	3,000
Subtotal	-	(8)	30,000	33,000	3,000
CAPITAL					
Equipment (> \$7,500)	\$ -	\$ 37,190	\$ 25,000	\$ 25,000	\$ -
Subtotal	-	37,190	25,000	25,000	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Fleet Inventory Fuel	-	-	-	400,000	400,000
Fleet Labor	454,373	502,760	500,000	50,000	(450,000)
Subtotal	454,373	502,760	500,000	500,000	-
TOTAL	\$11,079,880	\$11,845,706	\$11,633,707	\$12,959,162	\$ 1,325,454

SPECIAL OPERATIONS DIVISION



Division Overview

- Supports five special operations teams, including the Regional Emergency Response Team (RERT) 7, which serves Goshen, Platte and Laramie Counties.
- This support includes equipping, training, and response activities related to hazardous materials incidents, weapons of mass destruction, and other all-hazards events impacting the region.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ -	\$ 133,067	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 133,067	

Budget Changes from 2026 to 2027

- The Special Operations Division budget has been reactivated for Fiscal Year 2027 with a total budget of \$133,067, including benefits. This amount is included for the five CFR special operations teams, including overtime costs due to reduced grant funding available.

SPECIAL OPERATIONS DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Overtime	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000
FICA	-	-	-	1,595	1,595
Firefighter Pension	-	-	-	19,250	19,250
Workers Compensation	-	-	-	2,222	2,222
Subtotal	-	-	-	133,067	133,067
TOTAL	\$ -	\$ -	\$ -	\$ 133,067	\$ 133,067

EMERGENCY MEDICAL SERVICES (EMS) DIVISION



Division Overview

- Provides integrated emergency medical response services by delivering Emergency Medical Technician (EMT) and Paramedic-level emergency medical care.

Payroll	\$	152,542	\$	163,815	\$	171,697	\$	181,470	6%
Contractual Services		22,789		15,662		45,000		50,000	11%
Parts and Supplies		65,980		33,851		65,000		65,000	0%
Total Expenditures	\$	241,312	\$	213,328	\$	281,697	\$	296,470	

Budget Changes from 2026 to 2027

The Fire Emergency Medical Services (EMS) Division budget increased by \$14,772 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

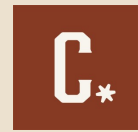
- Maintenance (labor services): Increased by \$5,000 due to rising costs for medical equipment maintenance services.

EMERGENCY MEDICAL SERVICES (EMS) DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Regular Employees	\$ 89,916	\$ 91,248	\$ 91,249	\$ 96,816	\$ 5,567
Overtime	1,917	5,031	14,000	14,000	-
Health Insurance	26,302	27,683	28,413	29,815	1,402
FICA	1,468	1,630	1,665	1,762	98
Firefighter Pension	17,928	19,200	20,416	21,682	1,267
Workers Compensation	2,246	2,240	2,389	2,418	29
Longevity Pay	2,172	2,433	2,517	2,592	75
Degree Allowance	1,059	186	1,116	1,149	33
Specialty Pay	7,380	8,709	7,779	9,341	1,562
Life Insurance	48	50	48	48	-
Accrual to Adjust to Actual Pay	-	3,300	-	-	-
Fire Sick Year-End Bonus	2,106	2,106	2,106	1,846	(260)
Subtotal	152,542	163,815	171,697	181,470	9,772
CONTRACTUAL SERVICES					
Certifications	\$ 2,961	\$ 4,033	\$ 5,000	\$ 5,000	\$ -
Maintenance (Labor Services)	19,828	11,629	40,000	45,000	5,000
Subtotal	22,789	15,662	45,000	50,000	5,000
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ 65,980	\$ 33,851	\$ 65,000	\$ 65,000	\$ -
Subtotal	65,980	33,851	65,000	65,000	-
TOTAL	\$ 241,312	\$ 213,328	\$ 281,697	\$ 296,470	\$ 14,772

CRE ADMINISTRATION DIVISION



Division Overview

- Oversees all recreational programs and events provided to citizens of Cheyenne.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 587,797	\$ 694,888	\$ 745,462	\$ 1,149,867	54%
Contractual Services	54,203	50,920	50,420	59,520	18%
Parts and Supplies	5,668	4,257	4,000	4,550	14%
Capital	55,323	490,471	300,000	375,000	25%
Intra City	-	2,916	4,000	4,000	0%
Total Expenditures	\$ 702,991	\$ 1,243,451	\$ 1,103,882	\$ 1,592,937	

Budget Changes from 2026 to 2027

The Community Recreation and Events (CRE) Division budget increased by \$489,055 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Printing and clothing supplies: Both line items increased \$500 and \$550, respectively, to more accurately reflect actual expenses.
- Lottery proceeds capital expenses: Increased by \$75,000 in accordance with the City Treasurer's Office lottery revenue projections for Fiscal Year 2027. By resolution, lottery revenue received is earmarked to Community Recreation and Events for capital recreation projects.

CRE ADMINISTRATION DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Department Director	\$ 115,412	\$ 122,946	\$ 136,559	\$ 148,708	\$ 12,149
Deputy Director	95,342	99,463	100,947	215,421	114,474
Regular Employees	214,169	251,901	283,892	402,089	118,197
Overtime	830	3,765	2,000	5,000	3,000
Health Insurance	55,271	82,772	90,508	185,163	94,655
FICA	32,213	35,594	39,240	57,051	17,811
Public Employees Pension	62,590	69,927	77,100	117,171	40,071
Workers Compensation	9,435	9,842	10,938	15,125	4,187
Longevity Pay	2,160	2,485	3,960	3,720	(240)
Specialty Pay	100	-	-	-	-
Life Insurance	275	301	318	420	102
Accrual to Adjust to Actual Pay	-	15,892	-	-	-
Subtotal	587,797	694,888	745,462	1,149,867	404,405
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 2,382	\$ 1,500	\$ 1,500	\$ -
Dues and Subscriptions	2,148	1,592	6,000	6,000	-
Professional Services	5,140	-	500	500	-
Printing	315	39	-	500	500
Advertising	14,482	16,985	17,000	17,000	-
Telecommunications	28,942	29,072	21,700	30,300	8,600
Computer Software/Maintenance	2,475	573	2,500	2,500	-
Copier Expenses	701	278	1,220	1,220	-
Subtotal	54,203	50,920	50,420	59,520	9,100
PARTS AND SUPPLIES					
Office Supplies	\$ 2,953	\$ 3,085	\$ 4,000	\$ 4,000	\$ -
Clothing Supplies	-	-	-	550	550
Small Equipment (< \$7,500)	2,715	1,172	-	-	-
Subtotal	5,668	4,257	4,000	4,550	550
CAPITAL					
Lottery Proceeds Capital Exp	\$ 55,323	\$ 490,471	\$ 300,000	\$ 375,000	\$ 75,000
Subtotal	55,323	490,471	300,000	375,000	75,000
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 500	\$ 500
Fleet Inventory Fuel	-	-	-	3,000	3,000
Fleet Labor	-	2,916	4,000	500	(3,500)
Subtotal	-	2,916	4,000	4,000	-
TOTAL	\$ 702,991	\$ 1,243,451	\$ 1,103,882	\$ 1,592,937	\$ 489,055

URBAN FORESTRY DIVISION



Division Overview

- Provides planting, maintenance, plan review, and safety enforcement for all public urban forestry.
- Supports community forestry through education and outreach related to tree health and safety.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 678,393	\$ 702,296	\$ 713,251	\$ 941,565	32%
Contractual Services	104,928	111,748	54,668	72,268	32%
Parts and Supplies	51,989	62,846	57,581	57,581	0%
Intra City	79,255	66,696	71,000	71,000	0%
Total Expenditures	\$ 914,565	\$ 943,585	\$ 896,500	\$ 1,142,414	

Budget Changes from 2026 to 2027

The Urban Forestry Division budget increased by \$245,913 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Professional development: Increased by \$3,000 to pay for commercial drivers license (CDL) training and licenses for new employees.
- Professional services: Adjusted \$15,000 for increased professional services contract costs for the low-income street tree assistance program.

URBAN FORESTRY DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 77,788	\$ 85,804	\$ 86,867	\$ 99,042	\$ 12,175
Regular Employees	323,214	325,373	329,164	431,303	102,139
Temporary/Part Time	76,090	65,159	76,320	86,320	10,000
Overtime	11,757	11,827	15,000	20,000	5,000
Health Insurance	76,889	82,230	88,432	156,277	67,845
FICA	37,032	36,846	38,235	47,216	8,980
Public Employees Pension	60,566	62,664	63,692	83,911	20,219
Workers Compensation	10,666	10,192	10,597	12,504	1,907
Longevity Pay	4,065	4,620	4,620	4,620	-
Life Insurance	326	315	324	372	48
Accrued Leave Payout	-	706	-	-	-
Accrual to Adjust to Actual Pay	-	16,558	-	-	-
Subtotal	678,393	702,296	713,251	941,565	228,313
CONTRACTUAL SERVICES					
Professional Development	\$ 8,149	\$ 9,024	\$ 7,000	\$ 10,000	\$ 3,000
Dues and Subscriptions	639	1,080	740	740	-
Professional Services	80,898	83,583	9,578	24,578	15,000
Printing	477	-	500	500	-
Advertising	50	-	250	250	-
Gas and Electric Utilities	8,664	7,592	6,600	6,200	(400)
Rental	844	1,300	1,000	1,000	-
Maintenance (Labor Services)	3,085	2,645	21,600	21,600	-
Computer Software/Maintenance	1,342	5,601	6,700	6,700	-
Copier Expenses	780	922	700	700	-
Subtotal	104,928	111,748	54,668	72,268	17,600
PARTS AND SUPPLIES					
Office Supplies	\$ 1,217	\$ 2,017	\$ 1,500	\$ 1,500	\$ -
Food and Medical Supplies	860	59	500	500	-
Maintenance Supplies	40,242	53,134	42,231	42,231	-
Arboretum Supplies	460	802	2,500	2,500	-
Clothing Supplies	3,952	3,775	5,500	5,500	-
Memorials and Trophy Supplies	300	225	350	350	-
Small Equipment (< \$7,500)	4,959	2,833	5,000	5,000	-
Subtotal	51,989	62,846	57,581	57,581	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Fleet Inventory Fuel	-	-	-	50,000	50,000
Fleet Labor	79,255	66,696	71,000	11,000	(60,000)
Subtotal	79,255	66,696	71,000	71,000	-
TOTAL	\$ 914,565	\$ 943,585	\$ 896,500	\$ 1,142,414	\$ 245,913

PROGRAMS & FACILITIES DIVISION



Division Overview

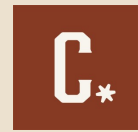
- Provides a centralized, one-stop service for parks and recreation scheduling and reservation needs for the public.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 512,512	\$ 484,497	\$ 583,749	\$ 561,770	-4%
Contractual Services	17,479	22,983	17,370	17,370	0%
Parts and Supplies	10,067	9,156	9,350	9,350	0%
Intra City	-	453	-	700	100%
Total Expenditures	\$ 540,059	\$ 517,088	\$ 610,469	\$ 589,190	

Budget Changes from 2026 to 2027

The Programs and Facilities Division budget decreased by \$21,280 from Fiscal Year 2026 to Fiscal Year 2027. This decrease was attributed to changes in payroll, fleet parts, fleet inventory fuel, and fleet labor costs.

PROGRAMS & FACILITIES DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 77,684	\$ 82,923	\$ 84,166	\$ 94,762	\$ 10,596
Regular Employees	252,851	219,113	281,470	265,535	(15,935)
Overtime	2,533	3,611	10,000	12,000	2,000
Health Insurance	89,230	85,565	114,219	94,435	(19,784)
FICA	25,264	23,075	27,700	27,778	78
Public Employees Pension	49,117	44,880	55,339	56,727	1,388
Workers Compensation	7,201	6,407	7,676	7,335	(341)
Longevity Pay	3,650	2,555	2,880	2,880	-
Life Insurance	295	267	300	318	18
Accrued Leave Payout	4,688	5,124	-	-	-
Accrual to Adjust to Actual Pay	-	10,976	-	-	-
Subtotal	512,512	484,497	583,749	561,770	(21,980)
CONTRACTUAL SERVICES					
Professional Development	\$ 5,025	\$ 940	\$ 2,000	\$ 2,000	\$ -
Dues and Subscriptions	222	-	250	250	-
Professional Services	3,691	11,855	3,700	3,700	-
Printing	-	154	500	500	-
Advertising	711	1,147	-	-	-
Events and Activities	193	594	-	-	-
Vandalism/Theft	-	18	-	-	-
Telecommunications	942	661	700	700	-
Rental	-	185	-	-	-
Maintenance (Labor Services)	4,317	5,128	7,000	7,000	-
Computer Software/Maintenance	917	900	1,720	1,720	-
Copier Expenses	1,462	1,401	1,500	1,500	-
Subtotal	17,479	22,983	17,370	17,370	-
PARTS AND SUPPLIES					
Office Supplies	\$ 2,559	\$ 2,465	\$ 3,300	\$ 3,300	\$ -
Maintenance Supplies	6,525	6,048	6,050	6,050	-
Clothing Supplies	-	430	-	-	-
Small Equipment (< \$7,500)	982	213	-	-	-
Subtotal	10,067	9,156	9,350	9,350	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 100	\$ 100
Fleet Inventory Fuel	-	-	-	500	500
Fleet Labor	-	453	-	100	100
Subtotal	-	453	-	700	700
TOTAL	\$ 540,059	\$ 517,088	\$ 610,469	\$ 589,190	\$ (21,280)



Division Overview

- Oversees the operation of the Cheyenne Aquatic Center, the Splash Pad and the Spray Park.
- Provides Red Cross certified lifeguard training, swim lessons, lap swim, open swim sessions, and special events at City aquatic facilities.

Payroll	\$ 1,139,244	\$ 1,033,414	\$ 1,155,307	\$ 1,169,740	1%
Contractual Services	219,204	177,874	189,341	179,500	-5%
Parts and Supplies	72,628	50,399	58,089	53,650	-8%
Intra City	1,343	1,106	1,000	1,000	0%
Total Expenditures	\$ 1,432,419	\$ 1,262,792	\$ 1,403,737	\$ 1,403,890	

Budget Changes from 2026 to 2027

The Aquatics Division budget increased \$153 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Dues and subscriptions: Increased by \$350 to reflect actual costs for subscription services.
- Licenses and fees: Increased by \$120 to cover employee licenses and certification expenses required at each pool location.
- Maintenance (labor services): Decreased by \$5,611 to reflect actual expenses and help offset increases in other non-payroll budget line items.
- Computer software/maintenance: Increased by \$200 for annual maintenance increases to the pool testing and scheduling software.
- Maintenance supplies: Decreased by \$4,439 to reflect actual expenses and help offset increases in other non-payroll budget line items.

AQUATICS DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 72,959	\$ 57,311	\$ 78,655	\$ 86,845	\$ 8,190
Regular Employees	96,642	112,475	134,573	158,649	24,076
Temporary/Part Time	774,129	637,461	709,500	709,500	-
Overtime	13,560	8,427	13,500	17,000	3,500
Health Insurance	61,120	68,971	95,550	64,756	(30,794)
FICA	72,694	62,725	70,622	73,669	3,046
Public Employees Pension	25,098	25,256	33,148	39,689	6,541
Workers Compensation	21,752	17,370	19,574	19,452	(121)
Life Insurance	140	135	186	180	(6)
Accrued Leave Payout	1,152	12,445	-	-	-
Accrual to Adjust to Actual Pay	-	30,838	-	-	-
Subtotal	1,139,244	1,033,414	1,155,307	1,169,740	14,433
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 1,594	\$ -	\$ -	\$ -
Dues and Subscriptions	120	866	650	1,000	350
Professional Services	30,408	10,858	16,000	16,000	-
Licenses and Fees	625	250	130	250	120
Printing	346	-	150	150	-
Advertising	339	229	500	500	-
Postage and Freight	29	-	-	-	-
Non Insured/Deductible Loss	5,000	-	-	-	-
Vandalism Expense	13	-	-	-	-
Gas and Electric Utilities	151,541	146,325	140,300	135,400	(4,900)
Rental	1,690	882	-	-	-
Maintenance (Labor Services)	26,347	13,045	27,611	22,000	(5,611)
Computer Software/Maintenance	2,746	3,826	4,000	4,200	200
Subtotal	219,204	177,874	189,341	179,500	(9,841)
PARTS AND SUPPLIES					
Office Supplies	\$ 3,941	\$ 1,341	\$ 1,250	\$ 1,250	\$ -
Food and Medical Supplies	22	122	400	400	-
Maintenance Supplies	66,832	47,447	54,439	50,000	(4,439)
Recreation Supplies	562	1,000	1,500	1,500	-
Clothing Supplies	500	489	500	500	-
Small Equipment (< \$7,500)	770	-	-	-	-
Subtotal	72,628	50,399	58,089	53,650	(4,439)
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 200	\$ 200
Fleet Inventory Fuel	-	-	-	200	200
Fleet Labor	1,343	1,106	1,000	600	(400)
Subtotal	1,343	1,106	1,000	1,000	-
TOTAL	\$ 1,432,419	\$ 1,262,792	\$ 1,403,737	\$ 1,403,890	\$ 153

RECREATION DIVISION



Division Overview

- Provides community recreational programming, sports leagues, and special events for residents of Cheyenne.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 338,909	\$ 375,082	\$ 357,397	\$ 487,493	36%
Contractual Services	15,630	26,715	24,800	26,400	6%
Parts and Supplies	8,199	5,596	3,500	3,500	0%
Intra City	5,197	5,392	4,000	5,700	43%
Miscellaneous	1,499	1,500	1,500	1,500	0%
Total Expenditures	\$ 369,435	\$ 414,285	\$ 391,197	\$ 524,593	

Budget Changes from 2026 to 2027

The Recreation Division budget increased \$133,397 from Fiscal Year 2026 to Fiscal Year 2027. This increase was attributed to changes in payroll, telecommunications, fleet parts, fleet inventory fuel, and fleet labor costs.

RECREATION DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 74,628	\$ 79,485	\$ 77,991	\$ 85,859	\$ 7,868
Regular Employees	138,033	141,619	143,749	186,631	42,882
Temporary/Part Time	34,426	37,224	17,000	62,000	45,000
Overtime	647	2,192	10,000	10,000	-
Health Insurance	35,346	46,802	50,268	67,197	16,929
FICA	18,725	19,521	18,559	25,505	6,946
Public Employees Pension	31,085	33,027	33,961	42,796	8,835
Workers Compensation	5,592	5,394	5,158	6,747	1,588
Longevity	275	549	549	549	-
Life Insurance	153	160	162	210	48
Accrual to Adjust to Actual Pay	-	9,110	-	-	-
Subtotal	338,909	375,082	357,397	487,493	130,097
CONTRACTUAL SERVICES					
Professional Development	\$ 421	\$ 459	\$ 2,000	\$ 2,000	\$ -
Dues and Subscriptions	55	175	700	700	-
Professional Services	9,917	19,875	15,000	15,000	-
Licenses and Fees	-	-	300	300	-
Events and Activities	-	307	500	500	-
Telecommunications	860	2,243	1,600	3,200	1,600
Computer Software/Maintenance	888	408	1,000	1,000	-
Copier Expenses	3,489	3,248	3,700	3,700	-
Subtotal	15,630	26,715	24,800	26,400	1,600
PARTS AND SUPPLIES					
Office Supplies	\$ 1,117	\$ 2,422	\$ 2,500	\$ 2,500	\$ -
Food and Medical Supplies	6	-	-	-	-
Maintenance Supplies	480	-	-	-	-
Recreation Supplies	2,365	1,111	500	500	-
Small Equipment (< \$7,500)	4,231	2,063	500	500	-
Subtotal	8,199	5,596	3,500	3,500	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 200	\$ 200
Fleet Inventory Fuel	-	-	-	5,000	5,000
Fleet Labor	5,197	5,392	4,000	500	(3,500)
Subtotal	5,197	5,392	4,000	5,700	1,700
MISCELLANEOUS					
Easter Egg Hunt	\$ 1,499	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Subtotal	1,499	1,500	1,500	1,500	-
TOTAL	\$ 369,435	\$ 414,285	\$ 391,197	\$ 524,593	\$ 133,397

RECREATION BUILDINGS DIVISION



Division Overview

- Accounts for all costs associated with recreation buildings and related facilities.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Contractual Services	\$ 133,056	\$ 139,999	\$ 158,472	\$ 201,572	27%
Parts and Supplies	18,110	13,242	5,000	8,000	60%
Total Expenditures	\$ 151,167	\$ 153,240	\$ 163,472	\$ 209,572	

Budget Changes from 2026 to 2027

The Recreation Buildings Division budget increased by \$46,100 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Maintenance supplies: Adjusted \$3,000 to cover inflationary increases for maintenance supplies needed at all CRE facilities.

RECREATION BUILDINGS

DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CONTRACTUAL SERVICES					
Professional Services	\$ 198	\$ -	\$ -	\$ -	\$ -
Gas and Electric Utilities	99,645	114,046	83,200	126,300	43,100
Maintenance (Labor Services)	33,214	25,953	75,272	75,272	-
Subtotal	133,056	139,999	158,472	201,572	43,100
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 1,722	\$ 3,044	\$ 5,000	\$ 8,000	\$ 3,000
Small Equipment (< \$7,500)	16,388	10,198	-	-	-
Subtotal	18,110	13,242	5,000	8,000	3,000
TOTAL	\$ 151,167	\$ 153,240	\$ 163,472	\$ 209,572	\$ 46,100



Division Overview

- Provides maintenance and improvements of an 18-hole and a 9-hole golf course.
- Administers the small equipment maintenance and repair shop.

Payroll	\$ 728,447	\$ 754,346	\$ 844,935	\$ 899,087	6%
Contractual Services	57,172	59,835	51,060	56,475	11%
Parts and Supplies	158,780	186,881	212,358	214,588	1%
Intra City	44,067	25,898	40,000	40,000	0%
Total Expenditures	\$ 988,466	\$ 1,026,959	\$ 1,148,353	\$ 1,210,150	

Budget Changes from 2026 to 2027

The Golf Division budget increased by \$61,797 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Maintenance (labor services): Adjusted \$3,000 to reflect increased costs for contracted maintenance services provided at the golf courses.
- Maintenance supplies: Reduced \$803 to help offset the increase to the maintenance (labor services) line item.
- The following line items were increased to reflect a 2.5% inflationary adjustment:
 - Dues and subscriptions - \$27
 - Professional services - \$300
 - Licenses and fees - \$8
 - Property tax - \$125
 - Advertising - \$15
 - Irrigation supplies - \$90
 - Fuel (non-fleet) - \$105
 - Clothing supplies - \$78
 - Small equipment - \$25
 - Non-inventory tires - \$320
 - Non-inventory parts - \$2,415

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 92,371	\$ 105,281	\$ 106,344	\$ 118,334	\$ 11,990
Regular Employees	327,492	310,868	350,954	391,859	40,905
Temporary/Part Time	103,083	99,774	129,000	129,000	-
Overtime	3,794	10,007	10,000	10,000	-
Health Insurance	81,349	73,600	116,644	102,270	(14,374)
FICA	39,774	40,171	44,444	48,613	4,168
Public Employees Pension	62,358	62,657	68,994	79,352	10,357
Workers Compensation	11,487	11,146	12,410	12,915	505
Longevity Pay	4,740	3,915	4,620	4,620	-
Tool Allowance	1,680	1,240	1,200	1,800	600
Life Insurance	318	281	324	324	-
Accrued Leave Payout	-	9,176	-	-	-
Accrual to Adjust to Actual Pay	-	26,230	-	-	-
Subtotal	728,447	754,346	844,935	899,087	54,152
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 1,229	\$ 960	\$ 1,133	\$ 1,160	\$ 27
Professional Services	14,921	9,994	10,700	11,000	300
Licenses and Fees	212	-	412	420	8
Property Tax	4,800	4,943	5,000	5,125	125
Advertising	113	250	515	530	15
Vandalism Expense	-	211	-	-	-
Non Insured/Deductible Loss	1,050	-	-	-	-
Telecommunications	720	500	500	740	240
Gas and Electric Utilities	31,927	30,429	27,700	29,400	1,700
Rental	2,200	1,890	3,100	3,100	-
Maintenance (Labor Services)	-	10,657	2,000	5,000	3,000
Subtotal	57,172	59,835	51,060	56,475	5,415
PARTS AND SUPPLIES					
Office Supplies	\$ 666	\$ 1,304	\$ 1,106	\$ 1,106	\$ -
Irrigation Supplies	3,278	1,964	3,660	3,750	90
Food and Medical Supplies	142	78	562	562	-
Maintenance Supplies	63,735	69,985	88,403	87,600	(803)
Fuel (Non Fleet)	4,551	5,278	4,270	4,375	105
Clothing Supplies	4,387	1,859	3,262	3,340	78
Small Equipment (< \$7,500)	1,284	1,162	1,030	1,055	25
Non-Inventory Tires	8,125	8,624	12,730	13,050	320
Non-Inventory Parts	72,612	96,628	97,335	99,750	2,415
Subtotal	158,780	186,881	212,358	214,588	2,230
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000
Fleet Inventory Fuel	-	-	-	26,000	26,000
Fleet Labor	44,067	25,898	40,000	7,000	(33,000)
Subtotal	44,067	25,898	40,000	40,000	-
TOTAL	\$ 988,466	\$ 1,026,959	\$ 1,148,353	\$ 1,210,150	\$ 61,797



Division Overview

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

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 1,609,769	\$ 1,742,165	\$ 1,785,369	\$ 1,836,597	3%
Contractual Services	270,569	281,080	256,500	284,900	11%
Parts and Supplies	137,946	126,820	177,428	177,428	0%
Intra City	200,161	192,705	223,000	205,000	-8%
Total Expenditures	\$ 2,218,445	\$ 2,342,769	\$ 2,442,297	\$ 2,503,925	

Budget Changes from 2026 to 2027

The Parks Division budget increased by \$61,627 from Fiscal Year 2026 to Fiscal Year 2027. This increase was attributed to changes in payroll, telecommunications, gas and electric utilities, fleet parts, fleet inventory fuel, and fleet labor costs.

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 78,890	\$ 82,220	\$ 81,765	\$ 91,464	\$ 9,699
Regular Employees	782,069	798,133	844,102	912,882	68,780
Temporary/Part Time	187,388	209,946	217,000	217,000	-
Overtime	49,185	58,144	45,000	55,000	10,000
Health Insurance	261,619	280,996	332,722	272,451	(60,271)
FICA	82,489	85,491	88,184	95,195	7,011
Public Employees Pension	133,344	138,156	143,134	161,017	17,883
Workers Compensation	24,087	23,814	24,481	25,145	664
Longevity Pay	6,955	7,205	8,160	5,580	(2,580)
Life Insurance	835	794	822	864	42
Accrued Leave Payout	2,908	536	-	-	-
Accrual to Adjust to Actual Pay	-	56,730	-	-	-
Subtotal	1,609,769	1,742,165	1,785,369	1,836,597	51,227
CONTRACTUAL SERVICES					
Professional Development	\$ 2,015	\$ 1,580	\$ 5,000	\$ 5,000	\$ -
Professional Services	2,533	4,111	3,500	3,500	-
Non Insured/Deductible Loss	-	3,740	-	-	-
Vandalism Expense	38,815	24,085	-	-	-
Telecommunications	2,093	3,738	4,200	4,300	100
Gas and Electric Utilities	185,685	176,539	160,800	189,100	28,300
Rental	12,503	14,549	10,000	10,000	-
Maintenance (Labor Services)	24,353	45,683	64,500	64,500	-
Computer Software/Maintenance	2,572	7,054	8,500	8,500	-
Subtotal	270,569	281,080	256,500	284,900	28,400
PARTS AND SUPPLIES					
Office Supplies	\$ 993	\$ 968	\$ 500	\$ 500	\$ -
Irrigation Supplies	39,831	41,281	48,600	48,600	-
Food and Medical Supplies	-	134	-	-	-
Maintenance Supplies	84,867	71,314	110,678	110,678	-
Clothing Supplies	10,685	9,414	12,650	12,650	-
Small Equipment (< \$7,500)	1,570	3,709	5,000	5,000	-
Subtotal	137,946	126,820	177,428	177,428	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Fleet Inventory Fuel	-	-	-	175,000	175,000
Fleet Labor	200,161	192,705	223,000	15,000	(208,000)
Subtotal	200,161	192,705	223,000	205,000	(18,000)
TOTAL	\$ 2,218,445	\$ 2,342,769	\$ 2,442,297	\$ 2,503,925	\$ 61,627

CEMETERY DIVISION



Division Overview

- Provides maintenance, management, and improvements for five cemeteries.
- Provides burial services and maintains cemetery records.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 435,392	\$ 451,123	\$ 481,569	\$ 518,898	8%
Contractual Services	13,896	28,142	12,900	12,000	-7%
Parts and Supplies	1,955	(10,974)	29,650	29,650	0%
Intra City	22,119	19,911	21,000	21,000	0%
Total Expenditures	\$ 473,361	\$ 488,202	\$ 545,119	\$ 581,548	

Budget Changes from 2026 to 2027

The Cemetery Division budget increased by \$36,429 from Fiscal Year 2026 to Fiscal Year 2027. This increase was attributed to changes in payroll, gas and electric utilities, fleet parts, fleet inventory fuel, and fleet labor costs.

CEMETERY DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 77,450	\$ 83,305	\$ 84,368	\$ 95,330	\$ 10,962
Regular Employees	135,530	144,751	144,032	157,911	13,879
Temporary/Part Time	74,740	58,749	92,000	92,000	-
Overtime	10,258	7,606	11,000	12,700	1,700
Health Insurance	75,022	77,163	81,394	84,831	3,437
FICA	22,259	21,687	24,680	26,622	1,942
Public Employees Pension	32,237	34,755	35,263	40,482	5,219
Workers Compensation	6,579	6,022	6,840	7,030	190
Longevity Pay	1,125	1,800	1,800	1,800	-
Life Insurance	192	192	192	192	-
Accrual to Adjust to Actual Pay	-	15,094	-	-	-
Subtotal	435,392	451,123	481,569	518,898	37,329
CONTRACTUAL SERVICES					
Professional Development	\$ 405	\$ 893	\$ 1,300	\$ 1,300	\$ -
Professional Services	2,050	1,001	1,000	1,000	-
Licenses and Fees	560	-	300	300	-
Non Insured/Deductible Loss	1,715	2,450	-	-	-
Gas and Electric Utilities	8,966	9,348	9,500	8,600	(900)
Rental	200	500	800	800	-
Maintenance (Labor Services)	-	13,950	-	-	-
Subtotal	13,896	28,142	12,900	12,000	(900)
PARTS AND SUPPLIES					
Office Supplies	\$ 1,134	\$ 1,030	\$ 500	\$ 500	\$ -
Irrigation Supplies	3,332	3,776	4,000	4,000	-
Food and Medical Supplies	200	556	250	250	-
Maintenance Supplies	(8,032)	(18,171)	20,000	20,000	-
Fuel (Non Fleet)	110	58	300	300	-
Clothing Supplies	1,583	1,677	2,000	2,000	-
Small Equipment (< \$7,500)	3,628	99	2,600	2,600	-
Subtotal	1,955	(10,974)	29,650	29,650	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
Fleet Inventory Fuel	-	-	-	10,000	10,000
Fleet Labor	22,119	19,911	21,000	5,000	(16,000)
Subtotal	22,119	19,911	21,000	21,000	-
TOTAL	\$ 473,361	\$ 488,202	\$ 545,119	\$ 581,548	\$ 36,429

BOTANIC GARDENS DIVISION



Division Overview

- Maintains diverse plant collections and landscapes that enhance and beautify the community.
- Manages a robust volunteer program and provides educational opportunities for all ages.
- Offers community education in landscaping, gardening, science, history, renewable energy, and sustainable practices.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 809,956	\$ 820,188	\$ 865,062	\$ 893,646	3%
Contractual Services	45,335	45,757	55,000	55,000	0%
Parts and Supplies	16,729	20,415	17,400	17,400	0%
Intra City	2,059	2,936	2,000	3,200	60%
Total Expenditures	\$ 874,079	\$ 889,295	\$ 939,463	\$ 969,246	

Budget Changes from 2026 to 2027

The Botanic Gardens Division budget increased by \$29,784 from Fiscal Year 2026 to Fiscal Year 2027. This increase was attributed to changes in payroll, fleet parts, fleet inventory fuel, and fleet labor costs.

BOTANIC GARDENS

DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 76,714	\$ 84,328	\$ 85,390	\$ 87,757	\$ 2,367
Regular Employees	388,984	391,651	406,739	419,049	12,310
Temporary/Part Time	49,071	33,752	34,440	34,440	-
Overtime	4,981	6,584	13,000	16,000	3,000
Health Insurance	152,042	162,751	195,383	202,052	6,669
FICA	39,195	37,669	39,211	40,130	919
Public Employees Pension	69,133	70,571	74,569	79,574	5,005
Workers Compensation	11,403	10,420	10,996	10,744	(253)
Longevity Pay	3,105	2,580	4,920	3,480	(1,440)
Life Insurance	394	391	414	420	6
Accrued Leave Payout	14,935	2,268	-	-	-
Accrual to Adjust to Actual Pay	-	17,225	-	-	-
Subtotal	809,956	820,188	865,062	893,646	28,584
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 2,702	\$ 5,000	\$ 5,000	\$ -
Professional Services	9,040	6,104	9,800	9,800	-
Postage and Freight	105	13	200	200	-
Telecommunications	-	888	1,000	1,000	-
Rental	400	-	-	-	-
Maintenance (Labor Services)	29,199	29,720	30,000	30,000	-
Computer Software/Maintenance	593	609	2,500	2,500	-
Copier Expenses	5,997	5,720	6,500	6,500	-
Subtotal	45,335	45,757	55,000	55,000	-
PARTS AND SUPPLIES					
Office Supplies	\$ 2,307	\$ 2,222	\$ 3,000	\$ 3,000	\$ -
Food and Medical Supplies	30	997	1,000	1,000	-
Maintenance Supplies	10,000	13,524	11,000	11,000	-
Clothing Supplies	880	1,255	1,200	1,200	-
Small Equipment (< \$7,500)	3,512	2,417	1,200	1,200	-
Subtotal	16,729	20,415	17,400	17,400	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 500	\$ 500
Fleet Inventory Fuel	-	-	-	2,000	2,000
Fleet Labor	2,059	2,936	2,000	700	(1,300)
Subtotal	2,059	2,936	2,000	3,200	1,200
TOTAL	\$ 874,079	\$ 889,295	\$ 939,463	\$ 969,246	\$ 29,784



Division Overview

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

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 273,334	\$ 316,932	\$ 343,980	\$ 379,785	10%
Contractual Services	180,597	211,708	217,600	216,800	0%
Parts and Supplies	25,742	13,663	22,500	22,500	0%
Intra City	18,140	14,353	17,000	17,000	0%
Total Expenditures	\$ 497,813	\$ 556,656	\$ 601,080	\$ 636,085	

Budget Changes from 2026 to 2027

The Clean and Safe Division budget increased by \$35,005 from Fiscal Year 2026 to Fiscal Year 2027. This increase was attributed to changes in payroll, telecommunications, gas and electric utilities, fleet parts, fleet inventory fuel, and fleet labor costs.

CLEAN & SAFE DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Regular Employees	\$ 158,993	\$ 167,775	\$ 179,858	\$ 201,323	\$ 21,465
Temporary/Part Time	2,124	5,919	22,000	22,000	-
Overtime	12,068	11,785	10,000	15,000	5,000
Health Insurance	52,571	74,348	77,420	78,743	1,323
FICA	13,169	14,030	15,944	17,803	1,858
Public Employees Pension	25,521	27,037	28,573	33,670	5,097
Workers Compensation	3,839	3,885	4,419	4,701	282
Longevity Pay	65	780	780	1,560	780
Specialty Pay	4,800	4,800	4,800	4,800	-
Life Insurance	183	186	186	186	-
Accrual to Adjust to Actual Pay	-	6,389	-	-	-
Subtotal	273,334	316,932	343,980	379,785	35,805
CONTRACTUAL SERVICES					
Professional Services	\$ 20,569	\$ 48,477	\$ 46,200	\$ 46,200	\$ -
Non Insured/Deductible Loss	3,302	(696)	-	-	-
Vandalism Expense	55	2,486	-	-	-
Telecommunications	92	226	300	400	100
Gas and Electric Utilities	57,566	62,611	61,100	60,200	(900)
Rental	3,785	3,500	5,000	5,000	-
Maintenance (Labor Services)	53,336	47,671	50,000	50,000	-
Depot Maintenance	41,892	47,432	55,000	55,000	-
Subtotal	180,597	211,708	217,600	216,800	(800)
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 22,865	\$ 11,169	\$ 18,000	\$ 18,000	\$ -
Clothing Supplies	1,954	2,135	2,000	2,000	-
Small Equipment (< \$7,500)	924	359	2,500	2,500	-
Subtotal	25,742	13,663	22,500	22,500	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
Fleet Inventory Fuel	-	-	-	13,000	13,000
Fleet Labor	18,140	14,353	17,000	2,000	(15,000)
Subtotal	18,140	14,353	17,000	17,000	-
TOTAL	\$ 497,813	\$ 556,656	\$ 601,080	\$ 636,085	\$ 35,005



Division Overview

- Provides construction plan review, engineering services for City projects, traffic engineering services, GIS mapping support, and oversight of City construction services.
- Oversees the City's floodplain management.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 1,226,668	\$ 1,316,736	\$ 1,483,616	\$ 1,692,757	14%
Contractual Services	151,846	485,283	184,220	298,731	62%
Parts and Supplies	32,336	23,665	2,000	13,500	575%
Capital	-	35,228	-	5,000	100%
Intra City	3,453	3,149	4,000	4,000	0%
Total Expenditures	\$ 1,414,303	\$ 1,864,060	\$ 1,673,836	\$ 2,013,988	

Budget Changes from 2026 to 2027

The Engineering Division budget increased by \$340,152 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- **Professional services:** Increased by \$20,000 to contract consultant services to support higher demand for drainage, traffic, and engineering project development reviews, assist with maintaining project schedules and supplement staff workload.
- **Surveying:** Decreased by \$5,000 to reflect actual expenses and help offset increases in other non-payroll line items.
- **Attorney fees:** Increased by \$15,000 to contract outside legal services to assist City Attorney staff with complex engineering and development-related depositions, easement preparation and review, and other case-specific needs.
- **Computer software/maintenance:** Increased by \$84,211 to cover anticipated increases for ERSI software and server maintenance, annual AutoCAD licensing, and the BlueBeam software subscription previously paid with American Rescue Plan Act (ARPA) grant funds.
- **Office supplies:** Increased \$1,500 to reflect actual spending resulting from the addition of staff and higher service demand.
- **Small equipment:** Increased by \$10,000 for the replacement of an existing laptop in accordance with the City's computer replacement schedule, as well as to purchase a new laptop and related equipment for a Geographic Information System (GIS) technician position.
- **Furniture and fixtures:** Increased by \$5,000 to purchase office furniture for relocating GIS staff to the 3rd floor of the Municipal Building.

ENGINEERING DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Department Director	\$ 124,236	\$ 128,971	\$ 141,088	\$ 153,513	\$ 12,425
Deputy Director	-	36,993	103,390	110,210	6,820
Regular Employees	675,387	663,548	686,319	841,597	155,279
Temporary/Part Time	90,994	78,160	102,230	102,230	-
Overtime	29	66	-	450	450
Health Insurance	126,474	141,329	208,613	196,562	(12,051)
FICA	66,222	69,155	76,996	90,148	13,152
Public Employees Pension	117,758	122,054	136,966	168,018	31,052
Workers Compensation	19,244	19,103	21,423	23,975	2,552
Longevity Pay	5,835	5,735	6,045	5,460	(585)
Life Insurance	489	480	546	594	48
Accrued Leave Payout	-	21,184	-	-	-
Accrual to Adjust to Actual Pay	-	29,959	-	-	-
Subtotal	1,226,668	1,316,736	1,483,616	1,692,757	209,141
CONTRACTUAL SERVICES					
Professional Development	\$ 6,519	\$ 14,638	\$ 10,000	\$ 10,000	\$ -
Dues and Subscriptions	3,361	5,584	5,000	5,000	-
Professional Services	111,778	437,676	100,000	120,000	20,000
Surveying	4,000	-	20,000	15,000	(5,000)
Licenses and Fees	32	270	-	-	-
Attorney Fees	1,501	-	-	15,000	15,000
Printing	248	189	-	-	-
Advertising	73	93	-	-	-
Telecommunications	1,657	1,361	1,700	2,000	300
Maintenance (Labor Services)	10	1,590	2,000	2,000	-
Computer Software/Maintenance	20,711	22,037	42,330	126,541	84,211
Copier Expenses	1,957	1,844	3,190	3,190	-
Subtotal	151,846	485,283	184,220	298,731	114,511
PARTS AND SUPPLIES					
Office Supplies	\$ 7,258	\$ 8,521	\$ 2,000	\$ 3,500	\$ 1,500
Small Equipment (< \$7,500)	25,078	15,143	-	10,000	10,000
Subtotal	32,336	23,665	2,000	13,500	11,500
CAPITAL					
Furniture and Fixtures	\$ -	\$ 400	\$ -	\$ 5,000	\$ 5,000
Equipment (> \$7,500)	-	34,828	-	-	-
Subtotal	-	35,228	-	5,000	5,000
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 500	\$ 500
Fleet Inventory Fuel	-	-	-	3,000	3,000
Fleet Labor	3,453	3,149	4,000	500	(3,500)
Subtotal	3,453	3,149	4,000	4,000	-
TOTAL	\$ 1,414,303	\$ 1,864,060	\$ 1,673,836	\$ 2,013,988	\$ 340,152



Division Overview

- Oversees accounting functions, financial reporting, external audit coordination, payment processing, revenue collection, cash management, grant compliance and investment of City funds.
- Monitors compliance with City purchasing policies and applicable state statutes.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 994,958	\$ 986,629	\$ 1,015,416	\$ 1,133,691	12%
Contractual Services	17,170	11,823	25,522	26,242	3%
Parts and Supplies	24,471	5,966	6,900	7,100	3%
Total Expenditures	\$ 1,036,600	\$ 1,004,418	\$ 1,047,838	\$ 1,167,033	

Budget Changes from 2026 to 2027

The Finance Division budget increased by \$119,195 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Dues and subscriptions: Increased by \$120 to pay for a Wyoming Tribune-Eagle digital subscription.
- Computer software/maintenance: Increased by \$600 to purchase a ChatGPT subscription for the City Treasurer and Deputy City Treasurer.
- Small equipment: Increased by \$200 for the replacement of a laptop computer in accordance with the City's computer replacement schedule. A laptop was budgeted in Fiscal Year 2026 for \$1,800 and the cost has increased to \$2,000 in Fiscal Year 2027.

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Department Director	\$ 124,236	\$ 128,483	\$ 139,669	\$ 152,007	\$ 12,338
Deputy Director	95,092	97,643	99,126	112,717	13,591
Regular Employees	495,412	453,593	470,417	513,910	43,493
Temporary/Part Time	-	-	3,000	3,000	-
Overtime	-	740	3,000	3,000	-
Health Insurance	100,272	113,824	121,003	149,922	28,919
FICA	53,728	51,174	53,723	58,443	4,721
Public Employees Pension	105,030	100,185	104,889	118,972	14,084
Workers Compensation	15,724	14,146	14,956	15,586	630
Longevity Pay	3,660	5,025	5,220	5,220	-
Mileage Allowance	1,149	-	-	500	500
Life Insurance	421	397	414	414	-
Accrued Leave Payout	235	420	-	-	-
Accrual to Adjust to Actual Pay	-	20,998	-	-	-
Subtotal	994,958	986,629	1,015,416	1,133,691	118,275
CONTRACTUAL SERVICES					
Professional Development	\$ 4,211	\$ 4,169	\$ 10,000	\$ 10,000	\$ -
Local Meeting Expense	30	-	-	-	-
Dues and Subscriptions	1,122	552	1,122	1,242	120
Professional Services	812	755	5,000	5,000	-
Printing	1,598	479	1,500	1,500	-
Advertising	-	-	400	400	-
Maintenance (Labor Services)	-	-	1,000	1,000	-
Computer Software/Maintenance	7,949	4,521	5,000	5,600	600
Copier Expenses	1,448	1,349	1,500	1,500	-
Subtotal	17,170	11,823	25,522	26,242	720
PARTS AND SUPPLIES					
Office Supplies	\$ 11,451	\$ 5,340	\$ 5,000	\$ 5,000	\$ -
Maintenance Supplies	14	-	100	100	-
Clothing Supplies	636	67	-	-	-
Small Equipment (< \$7,500)	12,370	559	1,800	2,000	200
Subtotal	24,471	5,966	6,900	7,100	200
TOTAL	\$ 1,036,600	\$ 1,004,418	\$ 1,047,838	\$ 1,167,033	\$ 119,195



Division Overview

- Responsible for long-range City planning and transportation planning.
- Coordinates the City's development review process.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 819,736	\$ 822,297	\$ 974,307	\$ 1,046,392	7%
Contractual Services	71,452	68,893	303,370	62,220	-79%
Parts and Supplies	8,949	5,565	3,000	3,000	0%
Capital	9,550	-	-	-	0%
Intra City	1,020	1,371	1,000	1,000	0%
Miscellaneous	-	9,412	20,000	20,000	0%
Total Expenditures	\$ 910,707	\$ 907,538	\$ 1,301,677	\$ 1,132,612	

Budget Changes from 2026 to 2027

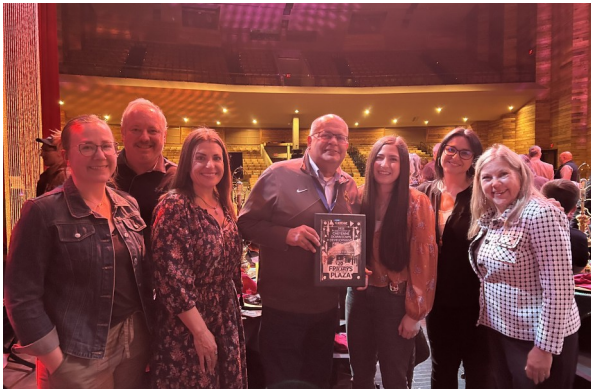
The Planning and Development Division budget decreased \$169,065 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll adjustments:

- Professional services: Decreased by \$240,000 due to the removal of one-time Fiscal Year 2026 funding to update PlanCheyenne's Community Character Chapter.

PLANNING & DEVELOPMENT DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Department Director	\$ 124,236	\$ 127,964	\$ 137,313	\$ 149,508	\$ 12,195
Regular Employees	449,803	428,394	505,214	547,755	42,541
Temporary/Part Time	1,605	-	-	-	-
Overtime	-	849	-	800	800
Health Insurance	97,336	108,385	173,447	172,555	(893)
FICA	43,365	41,720	47,233	51,605	4,372
Public Employees Pension	84,105	81,823	94,401	106,144	11,743
Workers Compensation	12,646	11,580	13,144	13,693	549
Longevity Pay	1,235	2,434	3,169	3,949	780
Life Insurance	341	332	386	383	(3)
Accrued Leave Payout	5,064	2,253	-	-	-
Accrual to Adjust to Actual Pay	-	16,564	-	-	-
Subtotal	819,736	822,297	974,307	1,046,392	72,085
CONTRACTUAL SERVICES					
Professional Development	\$ 10,074	\$ 13,553	\$ 15,000	\$ 15,000	\$ -
Local Meeting Expense	337	128	1,000	1,000	-
Dues and Subscriptions	2,840	1,048	3,000	3,000	-
Professional Services	32,019	28,817	250,000	10,000	(240,000)
Licenses and Fees	534	209	2,800	2,800	-
Attorney Fees	6,000	7,800	7,200	7,200	-
Advertising	3,457	3,367	5,000	5,000	-
Grant Match	2,824	620	2,000	2,000	-
Telecommunications	500	708	1,900	750	(1,150)
Computer Software/Maintenance	9,948	11,228	13,250	13,250	-
Copier Expenses	2,920	1,414	2,220	2,220	-
Subtotal	71,452	68,893	303,370	62,220	(241,150)
PARTS AND SUPPLIES					
Office Supplies	\$ 3,930	\$ 2,008	\$ 1,000	\$ 1,000	\$ -
Memorials and Trophy Supplies	669	707	2,000	2,000	-
Small Equipment (< \$7,500)	4,351	2,850	-	-	-
Subtotal	8,949	5,565	3,000	3,000	-
CAPITAL					
Equipment (< \$7,500)	\$ 9,550	\$ -	\$ -	\$ -	\$ -
Subtotal	9,550	-	-	-	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 200	\$ 200
Fleet Inventory Fuel	-	-	-	600	600
Fleet Labor	1,020	1,371	1,000	200	(800)
Subtotal	1,020	1,371	1,000	1,000	-
MISCELLANEOUS					
Core Fee Waiver Reimbursement	\$ -	\$ 9,412	\$ 20,000	\$ 20,000	\$ -
Subtotal	-	9,412	20,000	20,000	-
TOTAL	\$ 910,707	\$ 907,538	\$ 1,301,677	\$ 1,132,612	\$ (169,065)



Division Overview

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

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 136,629	\$ 159,343	\$ 195,915	\$ 283,513	45%
Total Expenditures	\$ 136,629	\$ 159,343	\$ 195,915	\$ 283,513	

Budget Changes from 2026 to 2027

The Downtown Development Authority (DDA) Division budget increased by \$87,598 from Fiscal Year 2026 to Fiscal Year 2027. This increase was attributed to higher payroll costs.

CHEYENNE DDA DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 78,354	\$ 49,098	\$ 75,073	\$ 89,676	\$ 14,603
Regular Employees	20,600	46,452	49,441	120,675	71,234
Temporary/Part-Time	-	18,351	18,720	-	(18,720)
Overtime	-	36	-	-	-
Health Insurance	11,183	12,380	20,622	21,642	1,020
FICA	7,587	8,679	10,779	15,463	4,685
Public Employees Pension	14,467	13,969	18,204	31,805	13,601
Workers Compensation	2,360	2,435	2,992	4,119	1,127
Life Insurance	59	67	84	132	48
Unemployment Compensation	-	4,093	-	-	-
Accrued Leave Payout	2,019	953	-	-	-
Accrual to Adjust to Actual Pay	-	2,831	-	-	-
Subtotal	136,629	159,343	195,915	283,513	87,598
TOTAL	\$ 136,629	\$ 159,343	\$ 195,915	\$ 283,513	\$ 87,598

MISCELLANEOUS DIVISION



Division Overview

- Accounts for costs that are not attributable to a specific division.
- Includes expenses such as City facility utilities, parking garage bond payments, property and liability insurance payments and subsidies to other funds.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 20,593	\$ 1,101,006	\$ 50,000	\$ 50,000	0%
Contractual Services	3,663,403	3,840,006	3,822,094	4,113,021	8%
Miscellaneous	1,470,250	1,477,666	1,444,923	3,125,118	116%
Total Expenditures	\$ 5,154,246	\$ 6,418,678	\$ 5,317,017	\$ 7,288,139	

Budget Changes from 2026 to 2027

The Miscellaneous Division budget increased by \$1,971,122 from Fiscal Year 2026 to Fiscal Year 2027:

- Dues and subscriptions: Increased by \$1,177 to cover a 3% increase in Chamber of Commerce dues and a 2% increase in Wyoming Association of Municipalities (WAM) dues.
- Professional services: Increased by \$35,300 due to contractual cost increases for the City's annual audit, investment advisory services, and cash courier services, as well as anticipated increases of Laramie County's fee to process property tax check payments to the City.
- Postage and freight: Increased by \$7,100 due to higher postage and freight costs, which have risen about 7% on average since Fiscal Year 2026.
- Payroll software: Increased by \$31,355 due to a 3.85% Paycom rate hike for Fiscal Year 2027, and higher costs associated with processing semi-monthly payroll.
- Loan, bond, lease principal and interest expense on debt: Increased by \$40,000 to principal and decreased by \$5,640 for interest per the parking bond amortization schedule.
- Insurance and bonding: Increased by \$185,234 based on estimated increases of 10% to property and 20% to liability insurance as projected by the Wyoming Association of Risk Management (WARM).
- General discretionary: Increased by \$30,277 in part to restore the budget to prior year level of \$50,000 and pay the City's share of fireworks for the America 250 July 4th celebration.
- Transfer to other funds: Increased by \$1,000,000 due to a transfer from reserves to the City's Self-Insurance Fund.
- Transfer to Transit: Increased by \$649,918 to meet the Federal Transit Administration (FTA) grant match requirements associated with the building remodel.

MISCELLANEOUS DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Unemployment Compensation	\$ 20,593	\$ 24,278	\$ 50,000	\$ 50,000	\$ -
Employee Appreciation Pay	-	1,076,727	-	-	-
Subtotal	20,593	1,101,006	50,000	50,000	-
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 51,370	\$ 56,603	\$ 57,125	\$ 58,302	\$ 1,177
Professional Services	243,748	212,287	231,000	266,300	35,300
Attorney Fees	32,173	22,866	75,000	75,000	-
Postage and Freight	25,150	30,381	25,000	32,100	7,100
Telecommunications	118,740	79,223	90,700	84,000	(6,700)
Gas and Electric Utilities	1,148,034	1,174,013	1,176,700	1,179,800	3,100
Payroll Software	193,133	229,498	215,000	246,355	31,355
Uncollectible Accounts	43,800	105,148	-	-	-
Loan, Bond, Lease Principal	610,000	660,000	705,000	745,000	40,000
Interest Expense on Debt	35,324	32,179	29,163	23,524	(5,640)
Insurance and Bonding	1,161,931	1,237,808	1,217,406	1,402,640	185,234
Subtotal	3,663,403	3,840,006	3,822,094	4,113,021	290,927
MISCELLANEOUS					
Election Expense	\$ 22	\$ 39,558	\$ 50,000	\$ 50,000	\$ -
General Discretionary	10,458	14,197	45,923	76,200	30,277
Transfer to Civic Center	705,000	443,322	120,000	120,000	-
Transfer to Ice & Events Center	369,270	107,855	80,000	80,000	-
Transfer to Other Funds	44,500	103,176	55,000	1,055,000	1,000,000
Transfer to Transit	341,000	769,558	1,094,000	1,743,918	649,918
Subtotal	1,470,250	1,477,666	1,444,923	3,125,118	1,680,195
TOTAL	\$ 5,154,246	\$ 6,418,678	\$ 5,317,017	\$ 7,288,139	\$ 1,971,122

SPECIAL PROJECTS DIVISION



Division Overview

- Accounts for General Fund allocations for special projects, typically of a capital nature.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Capital	\$ 5,987,645	\$ 4,105,244	\$ 2,042,470	\$ 1,020,000	-50%
Total Expenditures	\$ 5,987,645	\$ 4,105,244	\$ 2,042,470	\$ 1,020,000	

Budget Changes from 2026 to 2027

The Special Projects Division budget decreased \$2,022,470 from Fiscal Year 2026 to Fiscal Year 2027 due to various one-time capital projects approved in the Fiscal Year 2026 budget affecting several line items.

- Equipment: Includes \$20,000 for the purchase of two copiers for the Botanic Gardens and Community Recreation and Events (CRE) Administration, replacing units with leases ending during the fiscal year.

SPECIAL PROJECTS DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CAPITAL					
Building Impr (> \$40,000)	\$ 206,311	\$ 522,145	\$ 290,000	\$ -	\$ (290,000)
Parks & Recreation Projects	72,157	273,794	996,732	750,000	(246,732)
Buildings (> \$75,000)	5,009,076	2,396,393	-	-	-
Belvoir Ranch Planning	26,109	14,795	-	-	-
Economic Development	95,550	245,859	-	-	-
Equipment (> \$7,500)	578,442	159,300	755,738	270,000	(485,738)
Infrastructure Development	-	309,882	-	-	-
Miscellaneous Concrete	-	180,579	-	-	-
Drainage	-	2,498	-	-	-
Subtotal	5,987,645	4,105,244	2,042,470	1,020,000	(1,022,470)
TOTAL	\$ 5,987,645	\$ 4,105,244	\$ 2,042,470	\$ 1,020,000	\$(1,022,470)

COMMUNITY SUPPORT DIVISION



Division Overview

- Accounts for General Fund support provided to outside agencies by the City of Cheyenne.
- Outside agencies submit annual funding requests to the Mayor for consideration.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
LEADS	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	0%
Emergency Management Agency	117,092	130,688	208,087	153,045	-26%
City/County Health Department	1,000,000	1,160,000	1,087,667	1,087,667	0%
County GIS Support	21,131	33,973	42,850	39,000	-9%
Alcohol Receiving Center	136,875	136,875	136,875	136,875	0%
Symphony Youth Concerts	6,500	6,500	6,500	6,500	0%
Laramie County Senior Service	100,000	100,000	100,000	125,000	25%
Animal Shelter	520,000	552,500	585,000	650,000	11%
Safe Harbor	20,000	20,000	20,000	20,000	0%
Arts Cheyenne	-	50,000	50,000	50,000	0%
Total Expenditures	\$ 1,996,598	\$ 2,290,537	\$ 2,336,979	\$ 2,368,087	

Budget Changes from 2026 to 2027

The Community Support Division budget increased by \$31,108 from Fiscal Year 2026 to Fiscal Year 2027, including the following:

- Cheyenne-Laramie County Emergency Management Agency: Decreased by \$55,042 due to higher anticipated reimbursement from the Emergency Management Performance Grant for Fiscal Year 2027, reducing costs to the City.
- County Geographic Information System (GIS) Support: Decreased by \$3,850 due to reduced funding not required for an intern position.
- Laramie County Senior Service: Increased by \$25,000 due to significant growth in participation (92%) and social programming (65%) following the move to the new facility, as well as the addition of classes previously offered by the YMCA.
- Animal Shelter: Increased by \$65,000 to meet current contractual obligations between the City and the Animal Shelter.

COMMUNITY SUPPORT DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
Economic Development					
MISCELLANEOUS					
Cheyenne LEADS	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Subtotal	75,000	100,000	100,000	100,000	-
City-County Support					
MISCELLANEOUS					
Emergency Management Agency	\$ 117,092	\$ 130,688	\$ 208,087	\$ 153,045	\$ (55,042)
Chey Laramie Co Public Health	1,000,000	1,160,000	1,087,667	1,087,667	-
County GIS Support	21,131	33,973	42,850	39,000	(3,850)
Subtotal	1,138,223	1,324,662	1,338,604	1,279,712	(58,892)
Community Services Support					
MISCELLANEOUS					
Alcohol Receiving Center	\$ 136,875	\$ 136,875	\$ 136,875	\$ 136,875	\$ -
Symphony Youth Concerts	6,500	6,500	6,500	6,500	-
Laramie Co Senior Service	100,000	100,000	100,000	125,000	25,000
Animal Shelter	520,000	552,500	585,000	650,000	65,000
Safe Harbor	20,000	20,000	20,000	20,000	-
Arts Cheyenne	-	50,000	50,000	50,000	-
Subtotal	783,375	865,875	898,375	988,375	90,000
TOTAL	\$ 1,996,598	\$ 2,290,537	\$ 2,336,979	\$ 2,368,087	\$ 31,108



Division Overview

Building, Risk and Nuisance Division was retired and restructured into five separate divisions, effective July 1, 2025:

- Compliance Administration (pages 172-173)
- Building (pages 178-179)
- Risk Management (pages 180-181)
- Code Enforcement (pages 182-183)
- Safety (pages 184-185)

BUILDING, RISK & NUISANCE DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Department Director	\$ 113,883	\$ 119,115	\$ -	\$ -	\$ -
Deputy Director	75,302	81,832	-	-	-
Division Manager	97,311	103,995	-	-	-
Regular Employees	921,872	1,218,525	-	-	-
Temporary/Part Time	37,763	32,746	-	-	-
Overtime	739	9,896	-	-	-
Health Insurance	290,668	362,859	-	-	-
FICA	93,996	117,449	-	-	-
Public Employees Pension	177,546	224,204	-	-	-
Workers Compensation	27,207	32,601	-	-	-
Longevity Pay	5,030	4,670	-	-	-
Specialty Pay	600	600	-	-	-
Life Insurance	777	970	-	-	-
Accrued Leave Payout	16,468	18,987	-	-	-
Accrual to Adjust to Actual Pay	-	51,767	-	-	-
Subtotal	1,859,163	2,380,214	-	-	-
CONTRACTUAL SERVICES					
Professional Development	\$ 12,657	\$ 19,937	\$ -	\$ -	\$ -
Local Meeting Expense	37	104	-	-	-
Dues and Subscriptions	8,740	9,701	-	-	-
Professional Services	6,178	1,207	-	-	-
Licenses and Fees	80	32	-	-	-
Attorney Fees	263	7,820	-	-	-
Nuisance Abatement	39,647	49,359	-	-	-
Junk Vehicle Towing Fees	22,627	49,130	-	-	-
Printing	1,027	595	-	-	-
Non Insured Loss	-	500	-	-	-
Telecommunications	16,769	14,859	-	-	-
Maintenance (Labor Services)	1,792	551	-	-	-
Computer Software/Maintenance	-	137	-	-	-
Copier Expenses	4,220	4,083	-	-	-
Subtotal	114,036	158,014	-	-	-
PARTS AND SUPPLIES					
Office Supplies	\$ 11,262	\$ 17,694	\$ -	\$ -	\$ -
Clothing Supplies	2,859	5,132	-	-	-
Small Equipment (< \$7,500)	21,603	14,054	-	-	-
Subtotal	35,724	36,879	-	-	-
CAPITAL					
Motor Vehicles (> \$7,500)	\$ 100,702	\$ -	\$ -	\$ -	\$ -
Subtotal	100,702	-	-	-	-
INTRA CITY					
Fleet Labor	\$ 44,753	\$ 51,608	\$ -	\$ -	\$ -
Subtotal	44,753	51,608	-	-	-
TOTAL	\$ 2,154,377	\$ 2,626,715	\$ -	\$ -	\$ -

COMPLIANCE ADMINISTRATION DIVISION



Division Overview

- Provides oversight of Compliance Department.
- Conducts compliance monitoring, reviews, and investigations to ensure accountability and consistency.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ 407,448	\$ 468,660	15%
Contractual Services	-	-	10,150	9,250	-9%
Parts and Supplies	-	-	5,250	5,250	0%
Intra City	-	-	2,000	2,000	0%
Total Expenditures	\$ -	\$ -	\$ 424,848	\$ 485,160	

Budget Changes from 2026 to 2027

The Compliance Administration Division budget (previously a component of the Building, Risk & Nuisance Division) increased by \$60,312 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll items:

- Professional development: Increased by \$1,500 for staff to attend the annual Public Risk Management Association (PRIMA) Institute and the National Americans with Disabilities Act (ADA) Symposium.
- Dues and subscriptions: Decreased by \$2,000 based on actual expenditures and to help offset increases in other budget line items.
- Professional services: Decreased by \$900 based on actual expenditures and to help offset increases in other budget line items.
- Printing: Increased by \$500 for business cards and other printed materials associated with the citywide rebranding initiative.
- Maintenance (labor services): Decreased by \$1,000 based on actual expenditures and to help offset increases in other budget line items.
- Computer software/maintenance: Increased by \$400 for annual Adobe software subscription expenses.

COMPLIANCE

ADMINISTRATION DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Department Director	\$ -	\$ -	\$ 134,257	\$ 146,266	\$ 12,009
Deputy Director	-	-	89,234	99,560	10,326
Regular Employees	-	-	53,768	60,267	6,499
Temporary/Part-Time	-	-	-	18,720	18,720
Overtime	-	-	-	600	600
Health Insurance	-	-	61,108	64,140	3,032
FICA	-	-	20,595	24,083	3,488
Public Employees Pension	-	-	40,798	46,644	5,846
Workers Compensation	-	-	5,750	6,442	692
Longevity Pay	-	-	1,800	1,800	-
Life Insurance	-	-	138	138	-
Subtotal	-	-	407,448	468,660	61,212
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 2,000	\$ 3,500	\$ 1,500
Dues and Subscriptions	-	-	3,000	1,000	(2,000)
Professional Services	-	-	1,400	500	(900)
Printing	-	-	-	500	500
Maintenance (Labor Services)	-	-	2,000	1,000	(1,000)
Telecommunications	-	-	-	600	600
Computer Software/Maintenance	-	-	-	400	400
Copier Expenses	-	-	1,750	1,750	-
Subtotal	-	-	10,150	9,250	(900)
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -
Small Equipment (< \$7,500)	-	-	1,750	1,750	-
Subtotal	-	-	5,250	5,250	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 200	\$ 200
Fleet Inventory Fuel	-	-	-	1,200	1,200
Fleet Labor	-	-	2,000	600	(1,400)
Subtotal	-	-	2,000	2,000	-
TOTAL	\$ -	\$ -	\$ 424,848	\$ 485,160	\$ 60,312



Division Overview

- Manages administration, maintenance, and support of the City's client/server infrastructure, network systems, hardware and application hosting.
- Oversees copiers and printers, VoIP phone system, security cameras, building access controls, and provides help desk support to users.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 547,566	\$ 561,056	\$ 620,228	\$ 773,263	25%
Contractual Services	792,570	758,680	1,045,981	1,392,649	33%
Parts and Supplies	24,892	19,687	19,000	19,000	0%
Capital	173,976	45,858	55,000	55,000	0%
Intra City	1,236	1,400	1,000	1,000	0%
Total Expenditures	\$ 1,540,239	\$ 1,386,682	\$ 1,741,209	\$ 2,240,912	

Budget Changes from 2026 to 2027

The Information Technology (IT) Division budget increased by \$499,703 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll items:

- Network Development: Decreased by \$80,000 due to the completion of a wireless system replacement project and fiber project in Fiscal Year 2026.
- Computer software/maintenance: Increased by \$426,568 to cover the anticipated annual software subscription and licensing increases for Microsoft, NetVault, and RingCentral, as well as to absorb subscription costs for OpenGov and SeeClickFix that were previously funded with American Rescue Plan Act (ARPA) grant funds.

INFORMATION TECHNOLOGY DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 111,457	\$ 116,294	\$ 117,926	\$ 137,189	\$ 19,263
Regular Employees	289,181	282,228	315,213	407,481	92,268
Health Insurance	44,020	47,347	77,448	89,906	12,458
FICA	30,468	30,364	32,657	40,864	8,206
Public Employees Pension	59,187	58,878	63,878	82,926	19,048
Workers Compensation	8,783	8,397	9,050	10,800	1,750
Longevity Pay	4,200	4,200	3,780	3,780	-
Life Insurance	270	246	276	318	42
Accrued Leave Payout	-	207	-	-	-
Accrual to Adjust to Actual Pay	-	12,895	-	-	-
Subtotal	547,566	561,056	620,228	773,263	153,035
CONTRACTUAL SERVICES					
Professional Development	\$ 1,285	\$ 944	\$ 5,000	\$ 5,000	\$ -
Local Meeting Expense	39	317	500	500	-
Professional Services	6,937	799	6,500	6,500	-
Advertising	-	196	200	200	-
Postage and Freight	42	-	500	500	-
Network Development	81,111	50,738	200,000	120,000	(80,000)
Telecommunications	348	558	500	600	100
Computer Software/Maintenance	687,236	686,825	832,781	1,259,349	426,568
Copier Expenses	15,572	18,303	-	-	-
Subtotal	792,570	758,680	1,045,981	1,392,649	346,668
PARTS AND SUPPLIES					
Office Supplies	\$ 342	\$ 863	\$ 6,500	\$ 6,500	\$ -
Printer/Copier Paper for City	(29)	-	-	-	-
Small Equipment (< \$7,500)	24,579	18,824	12,500	12,500	-
Subtotal	24,892	19,687	19,000	19,000	-
CAPITAL					
Equipment (> \$7,500)	\$ 173,976	\$ 45,858	\$ 55,000	\$ 55,000	\$ -
Subtotal	173,976	45,858	55,000	55,000	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 250	\$ 250
Fleet Inventory Fuel	-	-	-	500	500
Fleet Labor	1,236	1,400	1,000	250	(750)
Subtotal	1,236	1,400	1,000	1,000	-
TOTAL	\$ 1,540,239	\$ 1,386,682	\$ 1,741,209	\$ 2,240,912	\$ 499,703

ANIMAL CONTROL DIVISION



Division Overview

- Provides animal control services for the City of Cheyenne and Laramie County, including response to animal-related complaints and public safety concerns.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 381,305	\$ 401,962	\$ 395,703	\$ 447,135	13%
Contractual Services	15,889	17,641	31,000	24,000	-23%
Parts and Supplies	17,261	4,594	13,300	22,400	68%
Intra City	28,112	36,613	27,000	27,000	0%
Total Expenditures	\$ 442,566	\$ 460,810	\$ 467,003	\$ 520,535	

Budget Changes from 2026 to 2027

The Animal Control Division budget increased \$53,532 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll items:

- The following line items were all reduced based on actual expenses:
 - Professional development: \$5,500
 - Professional services: \$1,000
 - Maintenance supplies: \$500
 - Clothing supplies: \$600
- Small equipment: Increased by \$10,200 for the purchase of additional large dog kennels and catch poles.

ANIMAL CONTROL DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Regular Employees	\$ 252,302	\$ 266,204	\$ 272,317	\$ 295,011	\$ 22,694
Overtime	5,885	7,938	5,800	13,000	7,200
Health Insurance	60,207	48,479	50,131	62,474	12,343
FICA	19,152	20,753	20,799	22,912	2,112
Public Employees Pension	37,671	40,316	40,661	46,689	6,028
Workers Compensation	5,492	5,758	5,767	6,050	283
Longevity	-	-	-	780	780
Life Insurance	211	226	228	219	(9)
Accrued Leave Payout	385	2,871	-	-	-
Accrual to Adjust to Actual Pay	-	9,417	-	-	-
Subtotal	381,305	401,962	395,703	447,135	51,432
CONTRACTUAL SERVICES					
Professional Development	\$ 3,407	\$ 6,206	\$ 13,500	\$ 8,000	\$ (5,500)
Professional Services	3,586	3,709	7,500	6,500	(1,000)
Printing	853	610	1,000	1,000	-
Telecommunications	6,740	6,778	7,800	7,300	(500)
Maintenance (Labor Services)	1,302	338	1,200	1,200	-
Subtotal	15,889	17,641	31,000	24,000	(7,000)
PARTS AND SUPPLIES					
Office Supplies	\$ 1,834	\$ 235	\$ 1,000	\$ 1,000	\$ -
Food and Medical Supplies	49	-	-	-	-
Maintenance Supplies	2,292	558	2,000	1,500	(500)
Clothing Supplies	3,476	1,868	4,100	3,500	(600)
Memorials and Trophy Supplies	169	54	200	200	-
Small Equipment (< \$7,500)	9,441	1,881	6,000	16,200	10,200
Subtotal	17,261	4,594	13,300	22,400	9,100
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
Fleet Inventory Fuel	-	-	-	24,000	24,000
Fleet Labor	28,112	36,613	27,000	1,500	(25,500)
Subtotal	28,112	36,613	27,000	27,000	-
TOTAL	\$ 442,566	\$ 460,810	\$ 467,003	\$ 520,535	\$ 53,532



Division Overview

- Protects citizens by enforcing safe building practices, and adopted building codes.
- Provides building code inspections, and ensures compliance by the construction industry.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ 1,978,746	\$ 2,482,677	25%
Contractual Services	-	-	40,500	51,250	27%
Parts and Supplies	-	-	14,850	21,600	45%
Capital	-	-	-	145,000	100%
Intra City	-	-	15,000	15,000	0%
Total Expenditures	\$ -	\$ -	\$ 2,049,096	\$ 2,715,527	

Budget Changes from 2026 to 2027

The Building Division budget (previously a component of the Building, Risk & Nuisance Division) increased by \$666,431 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll items:

- The following line items were all reduced based on actual expenditures and to help offset increases in other budget line items:
 - Dues and subscriptions: \$500
 - Licenses and fees: \$250
 - Office supplies: \$500
- Professional development: Increased by \$8,500 to pay for skill enhancement, career development and learning opportunities for new employees.
- Clothing supplies: Increased by \$1,000 as the result of additional employees hired to the division.
- Small equipment: Increased by \$6,250 to purchase a new sniffer and associated calibration equipment for a newly hired building inspector.
- Motor vehicles: Increased by \$145,000 to purchase two new pickup trucks for the division that will replace older vehicles that have reached their end of service.

BUILDING DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ -	\$ -	\$ 103,570	\$ 113,103	\$ 9,533
Regular Employees	-	-	1,165,552	1,462,404	296,852
Temporary/Part Time	-	-	51,000	96,000	45,000
Overtime	-	-	1,500	10,500	9,000
Health Insurance	-	-	344,218	399,074	54,856
FICA	-	-	97,451	124,368	26,917
Public Employees Pension	-	-	185,994	240,276	54,282
Workers Compensation	-	-	27,076	32,869	5,793
Longevity Pay	-	-	1,560	3,120	1,560
Life Insurance	-	-	825	963	138
Subtotal	-	-	1,978,746	2,482,677	503,931
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 7,500	\$ 16,000	\$ 8,500
Local Meeting Expense	-	-	1,200	1,200	-
Dues and Subscriptions	-	-	7,500	7,000	(500)
Professional Services	-	-	1,200	1,200	-
Licenses and Fees	-	-	250	-	(250)
Attorney Fees	-	-	7,000	7,000	-
Printing	-	-	1,000	1,000	-
Telecommunications	-	-	13,100	16,100	3,000
Copier Expenses	-	-	1,750	1,750	-
Subtotal	-	-	40,500	51,250	10,750
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 3,500	\$ 3,000	\$ (500)
Clothing Supplies	-	-	7,500	8,500	1,000
Memorials and Trophy Supplies	-	-	100	100	-
Small Equipment (< \$7,500)	-	-	3,750	10,000	6,250
Subtotal	-	-	14,850	21,600	6,750
CAPITAL					
Motor Vehicles	\$ -	\$ -	\$ -	\$ 145,000	\$ 145,000
Subtotal	-	-	-	145,000	145,000
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
Fleet Inventory Fuel	-	-	-	10,000	10,000
Fleet Labor	-	-	15,000	2,500	(12,500)
Subtotal	-	-	15,000	15,000	-
TOTAL	\$ -	\$ -	\$ 2,049,096	\$ 2,715,527	\$ 666,431

RISK MANAGEMENT DIVISION



Division Overview

- 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.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ -	\$ 115,562	100%
Contractual Services	-	-	10,300	11,000	7%
Parts and Supplies	-	-	2,000	600	-70%
Intra City	-	-	1,000	1,000	0%
Total Expenditures	\$ -	\$ -	\$ 13,300	\$ 128,162	

Budget Changes from 2026 to 2027

The Risk Management Division budget (previously a component of the Building, Risk & Nuisance Division) increased \$114,862 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll items:

- The following line items were all reduced based on actual expenditures and to help offset increases in other budget line items:
 - Professional Services: \$800
 - Clothing supplies: \$500
 - Memorials and trophies: \$900
- Dues and subscriptions: Increased by \$1,500 to cover annual Origami subscription fees.

RISK MANAGEMENT DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Regular Employee	\$ -	\$ -	\$ -	\$ 69,000	\$ 69,000
Health Insurance	-	-	-	29,815	29,815
FICA	-	-	-	4,957	4,957
Public Employees Pension	-	-	-	10,433	10,433
Workers Compensation	-	-	-	1,309	1,309
Life Insurance	-	-	-	48	48
Subtotal	-	-	-	115,562	115,562
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Dues and Subscriptions	-	-	8,000	9,500	1,500
Professional Services	-	-	1,300	500	(800)
Subtotal	-	-	10,300	11,000	700
PARTS AND SUPPLIES					
Clothing Supplies	\$ -	\$ -	\$ 1,000	\$ 500	\$ (500)
Memorials and Trophy Supplies	-	-	1,000	100	(900)
Subtotal	-	-	2,000	600	(1,400)
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 200	\$ 200
Fleet Inventory Fuel	-	-	-	500	500
Fleet Labor	-	-	1,000	300	(700)
Subtotal	-	-	1,000	1,000	-
TOTAL	\$ -	\$ -	\$ 13,300	\$ 128,162	\$ 114,862

CODE ENFORCEMENT DIVISION



Division Overview

- Enforces City codes and ordinances to ensure safe, clean, and well-maintained neighborhoods and properties.
- Investigates complaints, conducts field inspections, and works with property owners to achieve voluntary compliance.
- Supports community livability and public safety through consistent enforcement, education, and collaboration with other City departments.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ 420,667	\$ 470,687	12%
Contractual Services	-	-	203,678	198,178	-3%
Parts and Supplies	-	-	6,750	4,000	-41%
Capital	-	-	-	65,000	100%
Intra City	-	-	15,000	15,000	0%
Total Expenditures	\$ -	\$ -	\$ 646,095	\$ 752,865	

Budget Changes from 2026 to 2027

The Code Enforcement Division budget (previously a component of the Building, Risk & Nuisance Division) increased \$106,770 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll items:

- The following line items were all reduced based on actual expenditures and to help offset increases in other budget line items:
 - Dues and subscriptions: \$1,500
 - Professional services: \$900
 - Printing: \$500
 - Clothing supplies: \$2,000
 - Small equipment: \$750
- Motor vehicles: Increased by \$65,000 for a new pickup truck that will replace an older vehicle that has reached end of service.

CODE ENFORCEMENT DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Regular Employees	\$ -	\$ -	\$ 224,710	\$ 291,754	\$ 67,044
Temporary/Part Time	-	-	45,000	-	(45,000)
Overtime	-	-	-	700	700
Health Insurance	-	-	89,570	103,637	14,067
FICA	-	-	19,855	21,472	1,617
Public Employees Pension	-	-	33,230	44,609	11,379
Workers Compensation	-	-	5,530	5,696	166
Longevity Pay	-	-	1,980	1,980	-
Specialty Pay	-	-	600	600	-
Life Insurance	-	-	192	240	48
Subtotal	-	-	420,667	470,687	50,020
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Dues and Subscriptions	-	-	2,000	500	(1,500)
Professional Services	-	-	1,400	500	(900)
Nuisance Abatement	-	-	143,278	143,278	-
Junk Vehicle Towing Fees	-	-	50,000	50,000	-
Printing	-	-	1,000	500	(500)
Telecommunications	-	-	5,000	2,400	(2,600)
Subtotal	-	-	203,678	198,178	(5,500)
PARTS AND SUPPLIES					
Clothing Supplies	\$ -	\$ -	\$ 4,000	\$ 2,000	\$ (2,000)
Small Equipment (< \$7,500)	-	-	2,750	2,000	(750)
Subtotal	-	-	6,750	4,000	(2,750)
CAPITAL					
Motor Vehicles	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000
Subtotal	-	-	-	65,000	65,000
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
Fleet Inventory Fuel	-	-	-	12,000	12,000
Fleet Labor	-	-	15,000	1,500	(13,500)
Subtotal	-	-	15,000	15,000	-
TOTAL	\$ -	\$ -	\$ 646,095	\$ 752,865	\$ 106,770



Division Overview

- Develops and implements Citywide safety policies, training programs, and compliance practices to ensure a safe and healthy work environment.
- Conducts workplace safety inspections, incident investigations, and coordinates workers' compensation and safety reporting.
- Supports risk reduction across departments to promote a strong overall safety culture.

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ 211,655	\$ 243,618	15%
Contractual Services	-	-	8,200	8,350	2%
Parts and Supplies	-	-	4,750	49,750	947%
Intra City	-	-	7,000	7,000	0%
Total Expenditures	\$ -	\$ -	\$ 231,605	\$ 308,718	

Budget Changes from 2026 to 2027

The Safety Division budget (previously a component of the Building, Risk & Nuisance Division) increased \$77,113 from Fiscal Year 2026 to Fiscal Year 2027. This change includes the following non-payroll items:

- Professional development: Increased by \$3,500 to cover expenses associated with Occupational Safety and Health Administration (OSHA) Hazardous Waste Operations and Emergency Response (HAZWOPER) certifications.
- Dues and subscriptions: Decreased by \$1,000 based on actual expenditures and to help offset increases in other budget line items.
- Professional services: Decreased by \$700 based on actual expenditures and to help offset increases in other budget line items.
- Computer software/maintenance: Increased by \$750 for annual Adobe Acrobat software licenses.
- Small equipment: Increased by \$45,000 for the purchase of Quantum face masks and Sensit calibration kits for confined space entry, a respirator fit test system, and personal protective equipment (PPE) for Citywide facilities.

SAFETY DIVISION



	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Regular Employees	\$ -	\$ -	\$ 120,016	\$ 146,416	\$ 26,400
Overtime	-	-	5,000	5,000	-
Health Insurance	-	-	56,826	53,319	(3,507)
FICA	-	-	8,958	11,152	2,194
Public Employees Pension	-	-	18,277	23,130	4,853
Workers Compensation	-	-	2,482	2,945	463
Longevity	-	-	-	1,560	1,560
Life Insurance	-	-	96	96	-
Subtotal	-	-	211,655	243,618	31,963
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 1,000	\$ 4,500	\$ 3,500
Dues and Subscriptions	-	-	2,000	1,000	(1,000)
Professional Services	-	-	1,200	500	(700)
Telecommunications	-	-	4,000	1,600	(2,400)
Computer Software/Maintenance	-	-	-	750	750
Subtotal	-	-	8,200	8,350	150
PARTS AND SUPPLIES					
Clothing Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Small Equipment (< \$7,500)	-	-	3,750	48,750	45,000
Subtotal	-	-	4,750	49,750	45,000
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
Fleet Inventory Fuel	-	-	-	4,000	4,000
Fleet Labor	-	-	7,000	1,500	(5,500)
Subtotal	-	-	7,000	7,000	-
TOTAL	\$ -	\$ -	\$ 231,605	\$ 308,718	\$ 77,113

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SPECIAL REVENUE FUNDS



WEED & PEST FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTERGOVERNMENTAL REVENUE					
Laramie Co Weed & Pest	\$ 640,351	\$ 901,407	\$ 790,000	\$ 750,000	\$ (40,000)
Special Equipment Subsidy	-	60,000	-	-	-
Subtotal	640,351	961,407	790,000	750,000	(40,000)
INTEREST					
Interest	\$ 26,019	\$ 26,035	\$ 11,700	\$ 22,477	\$ 10,777
Change in FMV	1,137	-	-	-	-
Subtotal	27,156	26,035	11,700	22,477	10,777
MISCELLANEOUS					
Property Sales	\$ 13	\$ -	\$ -	\$ -	\$ -
Misc. Revenue	2,075	2,895	-	-	-
Subtotal	2,087	2,895	-	-	-
TOTAL REVENUE	\$ 669,595	\$ 990,337	\$ 801,700	\$ 772,477	\$ (29,224)

WEED & PEST FUND EXPENDITURES



EXPENDITURES

	2024	2025	2026	2027	\$ Change
	Actuals	Actuals	Adopted Budget	Proposed Budget	from 2026 to 2027
WEED & PEST					
PAYROLL					
Division Manager	\$ 76,299	\$ 81,501	\$ 88,877	\$ 99,031	\$ 10,154
Regular Employees	96,291	97,089	157,756	171,510	13,754
Temporary/Part Time	21,964	23,230	60,000	85,000	25,000
Overtime	1,905	5,421	10,000	16,000	6,000
Health Insurance	27,708	22,202	49,583	22,212	(27,371)
FICA	14,865	15,506	23,757	28,311	4,554
Public Employees Pension	25,366	26,177	37,520	43,443	5,923
Workers Compensation	4,401	4,295	6,584	7,476	892
Longevity Pay	-	-	-	780	780
Life Insurance	129	118	180	174	(6)
Employee Appreciation Pay	-	4,755	-	-	-
Accrued Leave Payout	-	1,161	-	-	-
Accrual to Adjust to Actual Pay	-	15,220	-	-	-
Subtotal	268,927	296,673	434,256	473,937	39,680
CONTRACTUAL SERVICES					
Professional Development	\$ 2,983	\$ 4,079	\$ 8,000	\$ 10,000	\$ 2,000
Local Meeting Expense	50	50	500	500	-
Dues and Subscriptions	-	30	200	500	300
Professional Services	121,167	77,895	65,000	65,000	-
Printing	633	165	5,000	2,000	(3,000)
Advertising	31	-	500	500	-
Postage and Freight	1,267	491	2,000	2,000	-
Insurance and Bonding	5,301	8,155	8,200	13,040	4,840
Telecommunications	2,707	2,885	1,400	4,500	3,100
Gas and Electric Utilities	4,933	4,748	5,000	7,200	2,200
Rental	-	-	-	1,200	1,200
Maintenance (Labor Services)	-	-	20,000	5,000	(15,000)
Computer Software/Maintenance	783	5,866	10,000	10,000	-
Subtotal	139,855	104,363	125,800	121,440	(4,360)
PARTS AND SUPPLIES					
Office Supplies	\$ 2,709	\$ 580	\$ 10,000	\$ 5,000	\$ (5,000)
Food and Medical Supplies	219	331	1,000	1,000	-
Maintenance Supplies	72,277	90,425	110,000	110,000	-
Clothing Supplies	303	784	4,000	3,000	(1,000)
Small Equipment (> \$7,500)	10,431	8,144	15,000	10,000	(5,000)
Subtotal	85,938	100,264	140,000	129,000	(11,000)
CAPITAL					
Equipment (> \$7,500)	\$ -	\$ 229,613	\$ 60,000	\$ 20,000	\$ (40,000)
Subtotal	-	229,613	60,000	20,000	(40,000)

WEED & PEST FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
WEED & PEST (CONT'D)					
INTRA CITY					
Cost Allocation	\$ 14,417	\$ 20,817	\$ 21,400	\$ 21,100	\$ (300)
Fleet Parts	-	-	-	1,000	1,000
Fleet Inventory Fuel	-	-	-	5,000	5,000
Fleet Labor	7,159	7,813	7,000	1,000	(6,000)
Subtotal	21,576	28,630	28,400	28,100	(300)
MISCELLANEOUS					
Carryover to Reserves	\$ -	\$ -	\$ 13,244	\$ -	\$ (13,244)
Subtotal	-	-	13,244	-	(13,244)
Total Weed & Pest Division	\$ 516,296	\$ 759,543	\$ 801,700	\$ 772,477	\$ (29,224)
SPECIAL EQUIPMENT					
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Subtotal	10,000	-	-	-	-
Total Special Equipment Division	\$ 10,000	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 526,296	\$ 759,543	\$ 801,700	\$ 772,477	\$ (29,224)

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 268,927	\$ 296,673	\$ 434,256	\$ 473,937	9%
Contractual Services	139,855	104,363	125,800	121,440	-3%
Parts and Supplies	95,938	100,264	140,000	129,000	-8%
Capital	-	229,613	60,000	20,000	-67%
Intra City	21,576	28,630	28,400	28,100	-1%
Miscellaneous	-	-	13,244	-	100%
Total Expenditures	\$ 526,296	\$ 759,543	\$ 801,700	\$ 772,477	

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YOUTH ALTERNATIVES GRANTS FUND



REVENUE					
	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTERGOVERNMENTAL REVENUE					
Laramie Co Subsidy	\$ 92,000	\$ 88,580	\$ 88,580	\$ 91,237	\$ 2,657
Subtotal	92,000	88,580	88,580	91,237	2,657
INTEREST					
Interest	\$ 32,418	\$ 35,928	\$ 15,900	\$ 30,100	\$ 14,200
Change in FMV	1,531	-	-	-	-
Subtotal	33,949	35,928	15,900	30,100	14,200
MISCELLANEOUS					
Magic of Giving	\$ 21,441	\$ 47,170	\$ 30,000	\$ 30,000	\$ -
Misc. Revenue	-	60	-	-	-
Subtotal	21,441	47,230	30,000	30,000	-
GRANTS					
Other State Grants	\$ 25,191	\$ 17,367	\$ 28,272	\$ 28,272	\$ -
LCSD#1 Grants	344,178	344,178	344,178	361,387	17,209
United Way Grants	50,000	50,000	50,000	5,000	(45,000)
Private Grants-Other	39,074	31,729	31,729	31,729	-
CNCS-Direct Grants	248,785	248,770	326,068	326,068	-
ED-Pass Through Grants	37,382	-	-	-	-
Subtotal	744,609	692,044	780,247	752,456	(27,791)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 4,507	\$ 18,002	\$ 13,495
Subtotal	-	-	4,507	18,002	13,495
TOTAL	\$ 891,999	\$ 863,782	\$ 919,234	\$ 921,795	\$ 2,561

YOUTH ALTERNATIVES GRANTS FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
YOUTH ALTERNATIVES					
CONTRACTUAL SERVICES					
Professional Services	\$ 9,141	\$ -	\$ 10,000	\$ 10,000	\$ -
Postage and Freight	-	-	50	50	-
Events and Activities	-	-	500	500	-
Telecommunications	-	75	-	456	456
Maintenance (Labor Services)	-	-	1,000	1,000	-
Computer Software/Maintenance	-	-	1,650	1,380	(270)
Subtotal	9,141	75	13,200	13,386	186
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 500	\$ 500	\$ -
Food and Medical Supplies	-	-	500	500	-
Subtotal	-	-	1,000	1,000	-
INTRA CITY					
Cost Allocation	\$ 668	\$ 928	\$ 1,400	\$ 1,400	\$ -
Fleet Parts	-	-	-	100	100
Fleet Inventory Fuel	-	-	-	700	700
Fleet Labor	924	104	1,000	100	(900)
Subtotal	1,592	1,032	2,400	2,300	(100)
MISCELLANEOUS					
Magic of Giving	\$ 13,732	\$ 34,564	\$ 35,000	\$ 35,000	\$ -
Subtotal	13,732	34,564	35,000	35,000	-
Total Youth Alternatives	\$ 24,465	\$ 35,671	\$ 51,600	\$ 51,686	\$ 86
LCSD#1					
PAYROLL					
Regular Employees	\$ 82,775	\$ 124,930	\$ 182,238	\$ 206,768	\$ 24,530
Temporary/Part Time	30,760	38,420	48,178	49,624	1,446
Health Insurance	7,029	12,816	45,750	60,276	14,526
FICA	8,620	12,421	17,150	19,028	1,878
Public Employees Pension	12,102	19,350	28,079	31,381	3,302
Workers Compensation	2,661	3,446	4,753	5,024	272
Longevity Pay	-	-	585	780	195
Life Insurance	81	117	174	186	12
Accrued Leave Payout	125	-	-	-	-
Accrual to Adjust to Actual Pay	-	4,846	-	-	-
Subtotal	144,152	216,346	326,906	373,067	46,160

YOUTH ALTERNATIVES GRANTS FUND



EXPENDITURES

LCSD#1 (CONT'D)	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CONTRACTUAL SERVICES					
Professional Development	\$ 3,301	\$ 2,776	\$ 3,500	\$ 3,000	\$ (500)
Professional Services	16,214	5,451	16,000	12,000	(4,000)
Postage and Freight	8	2	100	100	-
Events and Activities	-	175	1,000	1,000	-
Gas and Electric Utilities	-	-	-	1,600	1,600
Computer Software/Maintenance	-	-	-	7,200	7,200
Copier Expenses	23	146	250	250	-
Subtotal	19,546	8,549	20,850	25,150	4,300
PARTS AND SUPPLIES					
Office Supplies	\$ 84	\$ 428	\$ 1,000	\$ 1,000	\$ -
Food and Medical Supplies	-	-	200	-	(200)
Small Equipment (< \$7,500)	1,780	-	2,159	2,000	(159)
Subtotal	1,864	428	3,359	3,000	(359)
INTRA CITY					
Cost Allocation	\$ 4,665	\$ 6,354	\$ 9,900	\$ 14,200	\$ 4,300
Subtotal	4,665	6,354	9,900	14,200	4,300
Total LCSD#1	\$ 170,227	\$ 231,677	\$ 361,015	\$ 415,417	\$ 54,401
LARAMIE CO JUVENILE SERVICES					
PAYROLL					
Regular Employees	\$ 54,587	\$ 57,799	\$ 57,799	\$ 59,684	\$ 1,885
Health Insurance	26,191	26,935	28,413	10,821	(17,592)
FICA	3,941	4,177	4,178	4,481	303
Public Employees Pension	8,095	8,532	8,564	9,024	460
Workers Compensation	1,136	1,155	1,158	1,183	25
Longevity Pay	780	780	780	-	(780)
Life Insurance	48	48	48	48	-
Accrual to Adjust to Actual Pay	-	1,797	-	-	-
Subtotal	94,778	101,223	100,940	85,241	(15,699)
INTRA CITY					
Cost Allocation	\$ 2,673	\$ 2,853	\$ 2,900	\$ 2,300	\$ (600)
Fleet Labor	-	20	-	-	-
Subtotal	2,673	2,873	2,900	2,300	(600)
Total Laramie Co. Juvenile Services	\$ 97,451	\$ 104,097	\$ 103,840	\$ 87,541	\$ (16,299)

YOUTH ALTERNATIVES GRANTS FUND



EXPENDITURES

	2024	2025	2026	2027	\$ Change
	Actuals	Actuals	Adopted Budget	Proposed Budget	from 2026 to 2027
PREVENTION					
PAYROLL					
Temporary/Part Time	\$ 5,751	\$ -	\$ -	\$ -	\$ -
FICA	440	-	-	-	-
Workers Compensation	72	-	-	-	-
Subtotal	6,263	-	-	-	-
INTRA CITY					
Cost Allocation	\$ 178	\$ -	\$ -	\$ -	\$ -
Subtotal	178	-	-	-	-
Total Prevention Division	\$ 6,441	\$ -	\$ -	\$ -	\$ -
21ST CENTURY COHORT					
PAYROLL					
Regular Employees	\$ 14,504	\$ -	\$ -	\$ -	\$ -
Temporary/Part Time	13,093	-	-	-	-
Health Insurance	2,370	-	-	-	-
FICA	2,152	-	-	-	-
Public Employees Pension	2,120	-	-	-	-
Workers Compensation	547	-	-	-	-
Life Insurance	11	-	-	-	-
Unemployment Compensation	-	(253)	-	-	-
Accrued Leave Payout	787	-	-	-	-
Subtotal	35,583	(253)	-	-	-
CONTRACTUAL SERVICES					
Events and Activities	\$ 35	\$ -	\$ -	\$ -	\$ -
Telecommunications	393	-	-	-	-
Computer Software/Maintenance	712	-	-	-	-
Subtotal	1,140	-	-	-	-
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ 202	\$ -	\$ -	\$ -	\$ -
Subtotal	202	-	-	-	-
INTRA CITY					
Fleet Labor	\$ 432	\$ -	\$ -	\$ -	\$ -
Subtotal	432	-	-	-	-
Total 21st Century Cohort	\$ 37,357	\$ (253)	\$ -	\$ -	\$ -

YOUTH ALTERNATIVES

GRANTS FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
FOSTER GRANDPARENT					
PAYROLL					
Regular Employees	\$ 102,558	\$ 101,778	\$ 105,743	\$ 65,014	\$ (40,729)
Temporary/Part Time	-	-	-	23,920	23,920
Health Insurance	19,040	17,920	20,668	10,821	(9,847)
FICA	7,690	7,663	7,973	6,778	(1,194)
Public Employees Pension	14,998	14,880	15,545	9,948	(5,597)
Workers Compensation	2,213	2,119	2,209	1,790	(420)
Longevity Pay	-	-	585	780	195
Life Insurance	96	88	96	48	(48)
Accrual to Adjust to Actual Pay	-	2,742	-	-	-
Subtotal	146,595	147,189	152,819	119,099	(33,720)
CONTRACTUAL SERVICES					
Professional Development	\$ 1,496	\$ 1,651	\$ 5,000	\$ 6,000	\$ 1,000
Dues and Subscriptions	310	400	775	500	(275)
Employment Background Checks	501	274	1,260	2,400	1,140
Physical Examinations	140	140	5,040	5,040	-
Printing	366	-	2,150	1,000	(1,150)
Postage and Freight	415	317	1,300	1,300	-
Insurance and Bonding	272	213	300	300	-
Events and Activities	2,146	1,099	2,350	2,350	-
Telecommunications	2,700	2,139	1,900	3,000	1,100
Computer Software/Maintenance	508	346	264	264	-
Copier Expenses	110	240	200	300	100
Subtotal	8,963	6,821	20,539	22,454	1,915
MISCELLANEOUS					
Volunteer Travel	\$ 14,702	\$ 13,838	\$ 40,804	\$ 30,000	\$ (10,804)
Volunteer Stipends	109,034	114,082	159,732	159,732	-
Volunteer Recruitment	2,034	8	4,000	7,000	3,000
Subtotal	125,770	127,927	204,536	196,732	(7,804)
PARTS AND SUPPLIES					
Office Supplies	\$ 1,135	\$ 682	\$ 2,020	\$ 2,500	\$ 480
Food and Medical Supplies	2,339	2,154	5,210	7,920	2,710
Clothing Supplies	1,999	144	4,500	4,500	-
Memorials and Trophy Supplies	3,592	3,122	11,155	11,946	791
Subtotal	9,065	6,102	22,885	26,866	3,981

YOUTH ALTERNATIVES GRANTS FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
FOSTER GRANDPARENT (CONT'D)					
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 500	\$ 500
Fleet Inventory Fuel	-	-	-	1,000	1,000
Fleet Labor	2,479	2,437	2,000	500	(1,500)
Subtotal	2,479	2,437	2,000	2,000	-
Total Foster Grandparent	\$ 292,872	\$ 290,476	\$ 402,779	\$ 367,151	\$ (35,628)
TOTAL	\$ 628,812	\$ 661,667	\$ 919,234	\$ 921,795	\$ 2,561

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	% CHANGE
Payroll	\$ 427,371	\$ 464,505	\$ 580,665	\$ 577,407	-1%
Contractual Services	38,790	15,445	54,589	60,990	12%
Parts and Supplies	11,131	6,530	27,244	30,866	13%
Intra City	12,019	12,696	17,200	20,800	21%
Miscellaneous	139,501	162,491	239,536	231,732	-3%
Total Expenditures	\$ 628,812	\$ 661,667	\$ 919,234	\$ 921,795	

RECREATION PROGRAMS FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CHARGES FOR SERVICES					
Ball-Concessions Rebates	\$ 70	\$ 116	\$ -	\$ -	\$ -
Recreation-BEAST Reservations	41,990	38,048	41,990	45,000	3,010
Rec-Basketball Adult	10,865	17,744	10,865	17,000	6,135
Rec-Volleyball Adult	35,150	45,080	35,150	45,000	9,850
Rec-Basketball Youth	55,012	59,788	55,100	65,000	9,900
Rec-Volleyball Youth	11,827	17,787	23,000	17,000	(6,000)
Rec-Softball Revenue	147,650	116,632	148,000	115,000	(33,000)
Rec-Batting Cages	1,157	547	1,100	-	(1,100)
Rec-Player Fees	101,484	100,444	97,000	100,000	3,000
Superday-Tour de Prairie	1,080	190	1,500	-	(1,500)
Childcare-Latchkey	448,221	513,184	472,125	510,000	37,875
Rec-Other Youth Programs	940	4,740	9,180	5,000	(4,180)
Rec-Other Recreation Programs	22,836	20,121	23,000	20,000	(3,000)
Rec-Youth Tackle Football	32,286	32,369	32,000	32,000	-
Programs-Gymnastics	279,724	399,200	365,000	575,000	210,000
Superday-Sponsors	48,575	37,069	3,000	40,000	37,000
Superday-5K Walk	1,349	3,370	1,500	3,000	1,500
Superday-Tour Registrations	-	790	1,500	-	(1,500)
Superday-Vendors	15,497	20,800	15,500	15,500	-
Superday-Food Vendors	7,075	6,510	7,000	6,500	(500)
Superday-Kid Zone	5,480	5,016	5,500	5,000	(500)
Botanic Gardens-Gift Shop	123,414	131,549	87,000	100,000	13,000
Botanic Gardens-Classes	5,057	4,590	5,000	4,000	(1,000)
Superday-Volleyball Tournament	980	1,450	500	500	-
Childcare-Summer Rec Camp	449,236	405,590	450,000	493,000	43,000
Superday-Features	10,546	9,260	10,000	9,000	(1,000)
Rec-BEAST Drop-ins	18,608	45,121	46,000	45,000	(1,000)
Rec-BEAST Concessions	2,071	18,871	20,000	18,000	(2,000)
Credit Card Fees	10	4	-	-	-
Aqua-Aqua Ex	191	-	5,000	-	(5,000)
Aqua-Training & Supplies	150	225	500	500	-
Aqua-Merchandise	6,215	5,371	6,000	5,000	(1,000)
Ball-Concessions	98,499	55,109	97,600	-	(97,600)
Rec-Rentals YACC	28,903	32,196	-	32,000	32,000
Aquatics - Vending Machines	-	435	-	-	-
Aqua-Inflatables	3,471	3,695	5,000	3,000	(2,000)
Botanic Gardens-Rental Revenue	49,617	71,058	75,000	70,000	(5,000)
Aqua-Rentals	87	123	-	-	-
Depot-Advertising Fees	109,024	99,474	150,000	100,000	(50,000)
Aqua-Special Events	3,796	1,668	3,500	2,000	(1,500)
Subtotal	2,178,140	2,325,333	2,310,110	2,498,000	187,890

RECREATION PROGRAMS FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTEREST					
Interest	\$ 83,089	\$ 67,757	\$ 30,693	\$ 55,100	\$ 24,407
Change in FMV	3,846	-	-	-	-
Subtotal	86,935	67,757	30,693	55,100	24,407
MISCELLANEOUS					
Vending Machines	\$ 2,089	\$ 1,877	\$ 1,500	\$ 1,500	\$ -
Misc. Leases & Easements	5,500	31,200	-	-	-
Misc. Donations	-	2	-	-	-
Botanic Gardens-Donations	27,227	31,863	3,000	5,000	2,000
Property Sales	3,720	4,824	-	-	-
Depot-Special Event	56,174	18,877	55,000	15,000	(40,000)
Misc. Revenue	204	(100)	-	-	-
Subtotal	94,913	88,543	59,500	21,500	(38,000)
INTRACITY					
Transfers from General Fund	\$ 44,500	\$ 95,000	\$ 55,000	\$ 55,000	\$ -
Subtotal	44,500	95,000	55,000	55,000	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 200,967	\$ 413,171	\$ 212,204
Subtotal	-	-	200,967	413,171	212,204
TOTAL	\$ 2,404,488	\$ 2,576,633	\$ 2,656,270	\$ 3,042,771	\$ 386,501

RECREATION PROGRAMS FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
AQUATICS					
CONTRACTUAL SERVICES					
Professional Services	\$ 30	\$ 1,017	\$ -	\$ -	\$ -
Advertising	26	-	5,000	2,500	(2,500)
Events and Activities	3,541	1,203	5,000	5,000	-
Maintenance (Labor Services)	-	14,500	-	10,000	10,000
Subtotal	3,597	16,720	10,000	17,500	7,500
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ 203	\$ -	\$ 500	\$ 500	\$ -
Aqua Ex Equipment & Supplies	2,600	-	3,000	3,000	-
Recreation Supplies	4,548	2,504	6,500	3,500	(3,000)
Clothing Supplies	300	-	1,000	1,000	-
Small Equipment (> \$7,500)	-	3,227	-	-	-
Subtotal	7,652	5,731	11,000	8,000	(3,000)
COST OF GOODS SOLD					
Merchandise Inventory	\$ 6,270	\$ 6,072	\$ 7,000	\$ 7,000	\$ -
Subtotal	6,270	6,072	7,000	7,000	-
INTRA CITY					
Cost Allocation	\$ 476	\$ 780	\$ 800	\$ 900	\$ 100
Subtotal	476	780	800	900	100
Total Aquatics	\$ 17,994	\$ 29,303	\$ 28,800	\$ 33,400	\$ 4,600
PLAYER'S FEES					
CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
Maintenance (Labor Services)	(1,261)	19,362	30,000	30,000	-
Uncollectible Accounts	98	429	-	-	-
Subtotal	(1,163)	19,791	35,000	35,000	-
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 95,998	\$ 42,611	\$ 47,700	\$ 47,700	\$ -
Subtotal	95,998	42,611	47,700	47,700	-
CAPITAL					
Equipment (> \$7,500)	\$ -	\$ 9,996	\$ 5,000	\$ 5,000	\$ -
Subtotal	-	9,996	5,000	5,000	-
INTRA CITY					
Cost Allocation	\$ 2,756	\$ 2,041	\$ 2,300	\$ 2,500	\$ 200
Subtotal	2,756	2,041	2,300	2,500	200
Total Players Fees	\$ 97,591	\$ 74,439	\$ 90,000	\$ 90,200	\$ 200

RECREATION PROGRAMS FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
YOUTH TACKLE FOOTBALL					
PAYROLL					
Temporary/Part Time	\$ 1,309	\$ 375	\$ 1,700	\$ 1,751	\$ 51
FICA	100	34	130	134	4
Workers Compensation	26	8	36	35	(1)
Subtotal	1,435	417	1,866	1,920	54
CONTRACTUAL SERVICES					
Professional Services	\$ 8,365	\$ 9,334	\$ 8,500	\$ 24,500	\$ 16,000
Advertising	-	-	500	-	(500)
Subtotal	8,365	9,334	9,000	24,500	15,500
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 250	\$ -	\$ (250)
Food and Medical Supplies	-	-	500	-	(500)
Maintenance Supplies	-	-	1,000	1,000	-
Recreation Supplies	-	4,244	4,500	4,500	-
Clothing Supplies	729	-	1,500	1,500	-
Memorials and Trophy Supplies	1,958	1,435	2,500	2,500	-
Small Equipment (< \$7,500)	76,106	-	-	-	-
Subtotal	78,792	5,679	10,250	9,500	(750)
CAPITAL					
Equipment (> \$7,500)	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -
Subtotal	-	-	8,000	8,000	-
INTRA CITY					
Cost Allocation	\$ 2,498	\$ 435	\$ 800	\$ 1,200	\$ 400
Subtotal	2,498	435	800	1,200	400
Total Youth Tackle Football	\$ 91,091	\$ 15,865	\$ 29,916	\$ 45,120	\$ 15,204
DEPOT PLAZA EVENTS					
CONTRACTUAL SERVICES					
Advertising	\$ -	\$ 3,213	\$ 10,000	\$ 1,000	\$ (9,000)
Events and Activities	196,814	246,228	250,000	250,000	-
Subtotal	196,814	249,441	260,000	251,000	(9,000)
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
Maintenance Supplies	495	198	-	-	-
Subtotal	495	198	1,500	1,500	-
INTRA CITY					
Cost Allocation	\$ 5,713	\$ 7,038	\$ 7,400	\$ 7,100	\$ (300)
Subtotal	5,713	7,038	7,400	7,100	(300)
Total Depot Plaza Events	\$ 203,023	\$ 256,677	\$ 268,900	\$ 259,600	\$ (9,300)

RECREATION PROGRAMS FUND



EXPENDITURES

	2024	2025	2026	2027	\$ Change
	Actuals	Actuals	Adopted Budget	Proposed Budget	from 2026 to 2027
RECREATION PAYROLL					
Regular Employees	\$ 17,253	\$ 18,375	\$ 18,566	\$ 48,062	\$ 29,496
Temporary/Part Time	52,142	100,058	66,700	135,000	68,300
Overtime	36	561	11,000	5,000	(6,000)
Health Insurance	2,810	2,892	3,050	17,940	14,890
FICA	5,942	9,528	7,256	13,911	6,655
Public Employees Pension	2,545	2,765	4,356	8,058	3,702
Workers Compensation	1,594	2,664	2,024	3,685	1,662
Longevity Pay	115	231	231	231	-
Life Insurance	12	12	12	60	48
Employee Appreciation Pay	-	8,320	-	-	-
Accrual to Adjust to Actual Pay	-	5,283	-	-	-
Subtotal	82,450	150,691	113,195	231,947	118,753
CONTRACTUAL SERVICES					
Professional Development	\$ 273	\$ 940	\$ 800	\$ 800	\$ -
Professional Services	327,939	150,724	115,313	151,000	35,687
Licenses and Fees	4,925	-	500	500	-
Credit Card Charges	-	-	1,000	1,000	-
Property Tax	-	22,033	-	-	-
Printing	295	1,632	3,000	3,000	-
Advertising	50	3,045	2,500	2,500	-
Postage and Freight	-	-	250	250	-
Events and Activities	440	1,423	6,000	6,000	-
Telecommunications	91	428	-	500	500
Rental	-	-	100	-	(100)
Maintenance (Labor Services)	24,605	3,902	17,000	17,000	-
Computer Software/Maintenance	9,781	12,903	10,000	13,000	3,000
Uncollectible Accounts	-	64	-	-	-
Subtotal	368,398	197,094	156,463	195,550	39,087
PARTS AND SUPPLIES					
Office Supplies	\$ 1,522	\$ 3,317	\$ 3,500	\$ 3,500	\$ -
Food and Medical Supplies	-	152	500	500	-
Maintenance Supplies	248	720	2,000	2,000	-
Recreation Supplies	22,443	32,462	27,000	33,000	6,000
Clothing Supplies	1,319	1,455	1,500	1,500	-
Outdoor Rec Program Supplies	669	308	5,000	5,000	-
Memorials and Trophy Supplies	2,577	7,381	8,000	8,000	-
Subtotal	28,777	45,795	47,500	53,500	6,000
COST OF GOOD SOLD					
Concessions Inventory	\$ 3,737	\$ 15,737	\$ 16,500	\$ 16,500	\$ -
Subtotal	3,737	15,737	16,500	16,500	-

RECREATION PROGRAMS FUND



EXPENDITURES

RECREATION (CONT'D)	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTRA CITY					
Cost Allocation	\$ 13,596	\$ 11,434	\$ 9,300	\$ 12,600	\$ 3,300
Fleet Fuel, Labor, and Parts	259	-	-	-	-
Subtotal	13,855	11,434	9,300	12,600	3,300
Total Recreation	\$ 497,218	\$ 420,752	\$ 342,958	\$ 510,097	\$ 167,140

CHILD CARE PROGRAMS

PAYROLL

Regular Employees	\$ 157,491	\$ 163,887	\$ 167,674	\$ 187,124	\$ 19,450
Temporary/Part Time	293,964	253,936	397,500	430,000	32,500
Overtime	5,959	8,938	20,000	20,000	-
Health Insurance	19,387	19,553	20,622	21,073	451
FICA	35,112	32,539	44,743	48,717	3,974
Public Employees Pension	23,555	24,520	27,736	31,744	4,007
Workers Compensation	10,181	9,019	12,405	12,871	467
Longevity Pay	1,920	1,920	2,040	2,820	780
Life Insurance	138	138	138	138	-
Unemployment Compensation	539	-	-	-	-
Employee Appreciation Pay	-	27,339	-	-	-
Accrual to Adjust to Actual Pay	-	29,642	-	-	-
Subtotal	548,244	571,430	692,858	754,487	61,629

CONTRACTUAL SERVICES

Professional Development	\$ 1,298	\$ 470	\$ 3,500	\$ 3,500	\$ -
Professional Services	1,823	56	1,500	1,500	-
Licenses and Fees	879	435	3,000	3,000	-
Advertising	-	2	500	500	-
Non Insured/Deductible Loss	4,255	-	-	-	-
Events and Activities	25,157	30,203	50,000	55,000	5,000
Rental	\$ 19,956	\$ 34,633	\$ 35,000	\$ 35,000	\$ -
Maintenance (Labor Services)	3,455	60	4,500	2,500	(2,000)
Computer Software/Maintenance	204	136	-	400	400
Uncollectible Accounts	1,393	5,376	-	-	-
Subtotal	58,420	71,371	98,000	101,400	3,400

PARTS AND SUPPLIES

Office Supplies	\$ 863	\$ 1,309	\$ 1,000	\$ 2,500	\$ 1,500
Food and Medical Supplies	21,139	22,243	35,000	45,000	10,000
Maintenance Supplies	163	1,907	1,700	1,700	-
Recreation Supplies	6,440	9,101	10,500	10,500	-
Clothing Supplies	3,718	3,682	5,000	6,000	1,000
Small Equipment (< \$7,500)	4,719	70	2,000	2,000	-
Subtotal	37,043	38,312	55,200	67,700	12,500

COST OF GOOD SOLD

Concessions Inventory	\$ 1,152	\$ 887	\$ 1,500	\$ 1,500	\$ -
Subtotal	1,152	887	1,500	1,500	-

RECREATION PROGRAMS FUND



EXPENDITURES

	2024	2025	2026	2027	\$ Change
CHILD CARE PROGRAMS (CONT'D)	Actuals	Actuals	Adopted Budget	Proposed Budget	from 2026 to 2027
INTRA CITY					
Cost Allocation	\$ 19,074	\$ 20,266	\$ 24,700	\$ 27,100	\$ 2,400
Fleet Parts	-	-	-	6,000	6,000
Fleet Inventory Fuel	-	-	-	33,000	33,000
Fleet Labor	38,010	41,447	44,000	5,000	(39,000)
Subtotal	57,084	61,713	68,700	71,100	2,400
Total Child Care Programs	\$ 701,943	\$ 743,714	\$ 916,258	\$ 996,187	\$ 79,929
GYMNASTICS					
PAYROLL					
Regular Employees	\$ 52,081	\$ 60,269	\$ 115,615	\$ 121,768	\$ 6,154
Temporary/Part Time	135,268	184,825	170,000	300,000	130,000
Overtime	3,854	7,811	5,000	20,000	15,000
Health Insurance	20,633	28,057	65,005	52,048	(12,957)
FICA	14,476	18,770	21,478	33,221	11,743
Public Employees Pension	8,292	9,496	17,765	21,571	3,806
Workers Compensation	4,256	5,200	5,952	8,772	2,820
Longevity Pay	780	900	900	900	-
Life Insurance	48	60	120	96	(24)
Employee Appreciation Pay	-	29,716	-	-	-
Accrual to Adjust to Actual Pay	-	12,616	-	-	-
Subtotal	239,689	357,719	401,834	558,377	156,542
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 514	\$ 930	\$ 1,850	\$ 2,000	\$ 150
Professional Services	7,543	-	50,000	55,000	5,000
Credit Card Charges	-	-	1,000	1,000	-
Insurance	2,509	(5,224)	-	11,000	11,000
Events and Activities	1,061	8,840	11,250	11,250	-
Telecommunications	240	240	200	300	100
Gas and Electric Utilities	13,680	12,037	17,200	-	(17,200)
Rental	136,650	105,117	-	-	-
Maintenance Supplies	2,377	-	2,000	2,000	-
Subtotal	164,574	121,940	83,500	82,550	(950)
CAPITAL					
Equipment (> \$7,500)	\$ 43,733	\$ 59,778	\$ 5,000	\$ 5,000	\$ -
Subtotal	43,733	59,778	5,000	5,000	-
INTRA CITY					
Cost Allocation	\$ 12,623	\$ 15,177	\$ 11,500	\$ 18,200	\$ 6,700
Subtotal	12,623	15,177	11,500	18,200	6,700
Total Gymnastics	\$ 460,619	\$ 554,614	\$ 501,834	\$ 664,127	\$ 162,292

RECREATION PROGRAMS FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
SOFTBALL/BATTING CAGES					
PAYROLL					
Temporary/Part Time	\$ 13,996	\$ 10,366	\$ 22,000	\$ 11,000	\$ (11,000)
FICA	1,243	914	1,683	842	(842)
Workers Compensation	429	249	466	222	(244)
Employee Appreciation Pay	-	2,377	-	-	-
Accrual to Adjust to Actual Pay	-	929	-	-	-
Subtotal	15,668	14,836	24,149	12,064	(12,086)
CONTRACTUAL SERVICES					
Professional Services	\$ 48,928	\$ 49,877	\$ 72,600	\$ 72,600	\$ -
Advertising	342	250	1,000	1,000	-
Postage and Freight	-	-	100	100	-
Events and Activities	5	500	2,900	2,900	-
Vandalism Expense	290	-	500	500	-
Maintenance (Labor Services)	16	911	1,000	1,000	-
Uncollectible Accounts	-	461	-	-	-
Subtotal	49,581	51,998	78,100	78,100	-
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ -	\$ 41	\$ 150	\$ 150	\$ -
Maintenance Supplies	230	503	1,000	1,000	-
Recreation Supplies	14,879	17,700	24,000	24,000	-
Clothing Supplies	-	-	500	500	-
Memorials and Trophy Supplies	12,299	6,057	12,575	12,575	-
Subtotal	27,408	24,301	38,225	38,225	-
INTRA CITY					
Cost Allocation	\$ 2,605	\$ 2,570	\$ 4,000	\$ 3,600	\$ (400)
Subtotal	2,605	2,570	4,000	3,600	(400)
Total Softball/Batting Cages	\$ 95,261	\$ 93,705	\$ 144,474	\$ 131,989	\$ (12,486)

SUPERDAY

CONTRACTUAL SERVICES					
Professional Services	\$ 6,701	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Credit Card Charges	-	-	50	50	-
Printing	3,923	2,181	5,000	3,000	(2,000)
Advertising	2,396	1,300	3,000	3,000	-
Events and Activities	29,685	29,420	34,000	35,000	1,000
Rental	14,683	16,270	15,000	17,000	2,000
Subtotal	57,388	56,171	64,050	65,050	1,000

RECREATION PROGRAMS FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
SUPERDAY (CONT'D)					
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ 3,219	\$ 3,588	\$ 3,500	\$ 3,600	\$ 100
Maintenance Supplies	2,083	803	500	1,000	500
Recreation Supplies	14,383	3,338	10,000	5,000	(5,000)
Clothing Supplies	-	-	1,000	1,000	-
Memorials and Trophy Supplies	96	89	100	100	-
Subtotal	19,780	7,818	15,100	10,700	(4,400)
INTRA CITY					
Cost Allocation	\$ 2,176	\$ 1,808	\$ 2,200	\$ 2,100	\$ (100)
Subtotal	2,176	1,808	2,200	2,100	(100)
Total Superday	\$ 79,344	\$ 65,797	\$ 81,350	\$ 77,850	\$ (3,500)
CONCESSIONS					
PAYROLL					
Temporary/Part Time	\$ 38,161	\$ 31,865	\$ 36,000	\$ 30,000	\$ (6,000)
Overtime	253	90	500	-	(500)
FICA	2,939	2,445	2,865	2,295	(570)
Workers Compensation	892	672	774	606	(168)
Accrual to Adjust to Actual Pay	-	2,709	-	-	-
Subtotal	42,246	37,780	40,139	32,901	(7,238)
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ 715	\$ 343	\$ -	\$ 400	\$ 400
Professional Services	1,700	450	-	500	500
Licenses and Fees	500	950	500	1,000	500
Credit Card Charges	3,492	3,937	-	5,000	5,000
Vandalism Expense	2,968	-	-	-	-
Telecommunications	403	613	441	500	59
Subtotal	9,778	6,293	941	7,400	6,459
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 300	\$ 16	\$ -	\$ -	\$ -
Clothing Supplies	894	-	-	-	-
Small Equipment (< \$7,500)	226	-	2,000	2,000	-
Subtotal	1,420	16	2,000	2,000	-
COST OF GOODS SOLD					
Concessions Inventory	\$ 52,926	\$ 30,046	\$ 45,000	\$ 35,000	\$ (10,000)
Subtotal	52,926	30,046	45,000	35,000	(10,000)
INTRA CITY					
Cost Allocation	\$ 2,991	\$ 2,186	\$ 3,800	\$ 2,200	\$ (1,600)
Subtotal	2,991	2,186	3,800	2,200	(1,600)
Total Concessions	\$ 109,361	\$ 76,321	\$ 91,880	\$ 79,501	\$ (12,379)

RECREATION PROGRAMS FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
BOTANIC GARDENS					
CONTRACTUAL SERVICES					
Professional Services	\$ 19,871	\$ 62,700	\$ 21,000	\$ 10,000	\$ (11,000)
Licenses and Fees	102	-	-	-	-
Credit Card Charges	4,902	6,634	5,000	5,000	-
Events and Activities	10,839	14,390	17,000	17,000	-
Maintenance (Labor Services)	49	-	-	-	-
Uncollectible Accounts	28	-	-	-	-
Subtotal	35,791	83,725	43,000	32,000	(11,000)
PARTS AND SUPPLIES					
Food and Medical Supplies	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)
Garden Supplies	13,079	19,541	20,000	20,000	-
Small Equipment (> \$7,500)	-	2,100	1,500	1,500	-
Botanic Gardens-Grab and Go	3,171	2,462	10,000	10,000	-
Subtotal	16,250	24,103	35,500	31,500	(4,000)
COST OF GOODS SOLD					
Gift Shop Inventory	\$ 75,372	\$ 80,033	\$ 65,000	\$ 75,000	\$ 10,000
Art Consignment	8,524	8,398	12,000	12,000	-
Subtotal	83,897	88,431	77,000	87,000	10,000
INTRA CITY					
Cost Allocation	\$ 3,555	\$ 5,285	\$ 4,400	\$ 4,200	\$ (200)
Subtotal	3,555	5,285	4,400	4,200	(200)
Total Botanic Gardens	\$ 139,492	\$ 201,544	\$ 159,900	\$ 154,700	\$ (5,200)
TOTAL	\$ 2,492,937	\$ 2,532,730	\$ 2,656,270	\$ 3,042,771	\$ 386,501

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	% CHANGE
Payroll	\$ 929,732	\$ 1,132,873	\$ 1,274,041	\$ 1,591,696	25%
Contractual Services	951,543	883,877	838,054	890,050	6%
Parts and Supplies	313,615	194,564	263,975	270,325	2%
Cost of Goods Sold	147,982	141,173	147,000	147,000	0%
Intra City	106,332	110,467	115,200	125,700	9%
Capital	43,733	69,775	18,000	18,000	0%
Total Expenditures	\$ 2,492,937	\$ 2,532,730	\$ 2,656,270	\$ 3,042,771	

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
GRANTS					
CDBG Grant	\$ 406,946	\$ 438,788	\$ 660,183	\$ 1,330,510	\$ 670,327
Subtotal	406,946	438,788	660,183	1,330,510	670,327
TRANSFERS					
Transfers from General Fund	\$ -	\$ 3,467	\$ -	\$ -	\$ -
Subtotal	-	3,467	-	-	-
TOTAL	\$ 406,946	\$ 442,255	\$ 660,183	\$ 1,330,510	\$ 670,327

EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CDBG ADMINISTRATION					
PAYROLL					
Regular Employees	\$ 51,779	\$ 57,515	\$ 49,958	\$ 51,457	\$ 1,499
Health Insurance	6,319	8,155	7,733	22,361	14,628
FICA	5,299	4,160	3,696	3,615	(80)
Public Employees Pension	7,649	8,230	7,304	7,780	476
Workers Compensation	1,664	1,036	1,037	955	(82)
Longevity Pay	540	-	-	-	-
Life Insurance	30	40	36	36	-
Employee Appreciation Pay	-	1,783	-	-	-
Accrued Leave Payout	17,506	-	-	-	-
Accrual to Adjust to Actual Pay	-	1,554	-	-	-
Subtotal	90,785	82,472	69,764	86,204	16,440
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ 489	\$ 1,000	\$ 750	\$ (250)
Dues and Subscriptions	62	20	750	750	-
Advertising	577	757	1,000	1,000	-
Postage and Freight	-	-	50	50	-
Computer Software/Maintenance	-	153	-	155	155
Subtotal	639	1,419	2,800	2,705	(95)
PARTS AND SUPPLIES					
Office Supplies	\$ 197	\$ 803	\$ 200	\$ 300	\$ 100
Subtotal	197	803	200	300	100
INTRA CITY					
Cost Allocation	\$ 7,290	\$ 11,353	\$ 4,124	\$ 16,000	\$ 11,876
Transfer to Other Funds	-	2,098	-	-	-
Subtotal	7,290	13,451	4,124	16,000	11,876
Total CDBG Administration	\$ 98,911	\$ 98,146	\$ 76,888	\$ 105,209	\$ 28,321

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
GRANTS					
MISCELLANEOUS					
CDBG-Affordable Housing Land Acq.	\$ -	\$ -	\$ -	\$ 585,301	\$ 585,301
CDBG-Cheyenne Senior Housing	-	-	-	50,000	50,000
CDBG-CLIMB Wyoming	10,370	-	20,000	-	(20,000)
CDBG-Comm. Action of Laramie Co	-	-	60,000	60,000	-
CDBG-Habitat for Humanity	88,889	21,421	173,295	-	(173,295)
CDBG-HealthWorks	-	-	20,000	110,000	90,000
CDBG-LCCC (ACES)	-	-	20,000	20,000	-
CDBG-Meals on Wheels	-	-	20,000	20,000	-
CDBG-My Family Promise	-	-	-	110,000	110,000
CDBG-Safehouse	81,519	-	20,000	20,000	-
CDBG-Safe Routes to Schools	-	-	250,000	250,000	-
CDBG-Equal Justice Wyoming	-	9,036	-	-	-
CDBG-Pioneer Park	72,457	-	-	-	-
CDBG-Cheyenne Parks	-	71,500	-	-	-
CDBG-COMEA	38,750	197,250	-	-	-
CDBG-Needs	16,050	20,000	-	-	-
CDBG-Safehouse	-	27,000	-	-	-
Subtotal	308,035	346,207	583,295	1,225,301	642,006
Total Grants	\$ 308,035	\$ 346,207	\$ 583,295	\$ 1,225,301	\$ 642,006
TOTAL	\$ 406,946	\$ 444,352	\$ 660,183	\$ 1,330,510	\$ 670,327

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 90,785	\$ 82,472	\$ 69,764	\$ 86,204	24%
Contractual Services	639	1,419	2,800	2,705	-3%
Parts and Supplies	197	803	200	300	50%
Intra City	7,290	13,451	4,124	16,000	288%
Miscellaneous	308,035	346,207	583,295	1,225,301	110%
Total Expenditures	\$ 406,946	\$ 444,352	\$ 660,183	\$ 1,330,510	

LAW ENFORCEMENT GRANTS FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
GRANTS					
Federal Forfeiture Funds Rev	\$ 47,223	\$ 27,365	\$ -	\$ -	\$ -
DOJ-Pass Through Grants Rev	184,230	245,531	267,441	257,676	(9,765)
USDOT-Pass Through Grants Rev	133,637	132,762	-	-	-
DOJ-Direct Grants	88,062	82,621	-	-	-
SRO Contract	20,019	66,886	-	-	-
Subtotal	473,171	555,164	267,441	257,676	(9,765)
TRANSFERS					
Transfers from General Fund	\$ 122,188	\$ 118,980	\$ -	\$ -	\$ -
Subtotal	122,188	118,980	-	-	-
TOTAL	\$ 595,359	\$ 674,144	\$ 267,441	\$ 257,676	\$ (9,765)

EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
VICTIM'S ASSISTANCE					
PAYROLL					
Regular Employees	\$ 147,450	\$ 129,456	\$ 157,989	\$ 169,960	\$ 11,971
Overtime	3,551	1,229	3,600	3,600	-
Health Insurance	35,265	30,586	67,012	40,636	(26,376)
FICA	11,255	9,783	11,787	12,793	1,006
Public Employees Pension	22,093	19,446	23,624	26,360	2,736
Workers Compensation	3,232	2,706	3,297	3,414	117
Longevity Pay	-	-	-	780	780
Specialty Pay	-	2,300	-	-	-
Life Insurance	132	104	132	132	-
Accrual to Adjust to Actual Pay	-	4,462	-	-	-
Subtotal	222,978	200,073	267,441	257,676	(9,766)
CONTRACTUAL SERVICES					
Professional Development	\$ 157	\$ 177	\$ -	\$ -	\$ -
Dues and Subscriptions	1,288	-	-	-	-
Printing	1,125	196	-	-	-
Telecommunications	1,668	1,338	-	-	-
Computer Software/Maintenance	-	1,327	-	-	-
Victims Assistance	8,065	8,959	-	-	-
Subtotal	12,303	11,997	-	-	-
PARTS AND SUPPLIES					
Office Supplies	\$ 367	\$ 1,183	\$ -	\$ -	\$ -
Small Equipment (> \$7,500)	274	-	-	-	-
Subtotal	641	1,183	-	-	-
Total Victims Assistance	\$ 235,922	\$ 213,253	\$ 267,441	\$ 257,676	\$ (9,766)

LAW ENFORCEMENT GRANTS FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
TOBACCO PREVENTION					
PAYROLL					
Overtime	\$ 8,520	\$ 6,540	\$ -	\$ -	\$ -
Subtotal	8,520	6,540	-	-	-
CONTRACTUAL SERVICES					
Professional Services	\$ 2,840	\$ 2,160	\$ -	\$ -	\$ -
Subtotal	2,840	2,160	-	-	-
Total Tobacco Prevention	\$ 11,360	\$ 8,700	\$ -	\$ -	\$ -
UNDERAGE DRINKING					
PAYROLL					
Overtime	\$ 7,005	\$ 3,172	\$ -	\$ -	\$ -
Subtotal	7,005	3,172	-	-	-
Total Underage Drinking	\$ 7,005	\$ 3,172	\$ -	\$ -	\$ -
MENTAL HEALTH & WELLNESS					
CONTRACTUAL SERVICES					
Professional Development	\$ 5,544	\$ -	\$ -	\$ -	\$ -
Professional Services	3,000	600	-	-	-
Subtotal	3,000	600	-	-	-
Total Mental Health & Wellness	\$ 8,544	\$ 600	\$ -	\$ -	\$ -
MISC. POLICE GRANTS					
MISCELLANEOUS					
USDOT-Pass Through Grants Exp	\$ 132,907	\$ 142,018	\$ -	\$ -	\$ -
DOJ-Direct Grants	26,220	15,150	-	-	-
DOJ - Pass Through Grants	68,366	153,174	-	-	-
Sam's Club Grants	(259)	-	-	-	-
Federal Forfeiture Funds	43,121	22,856	-	-	-
Police Grants	56,282	113,008	-	-	-
Subtotal	326,637	446,206	-	-	-
Total Misc. Police Grants	\$ 326,637	\$ 446,206	\$ -	\$ -	\$ -
TOTAL	\$ 589,468	\$ 671,932	\$ 267,441	\$ 257,676	\$ (9,766)

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 238,503	\$ 209,785	\$ 267,441	\$ 257,676	-4%
Contractual Services	23,687	14,757	-	-	0%
Parts and Supplies	641	1,183	-	-	0%
Miscellaneous	326,637	446,206	-	-	0%
Total Expenditures	\$ 589,468	\$ 671,932	\$ 267,441	\$ 257,676	

FEDERAL GRANTS FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
GRANTS					
TREAS-Direct Grants Rev	\$ 117,555	\$ 2,801,066	\$ 136,674	\$ 63,736	\$ (72,938)
EPA-Direct Grants Rev	5,814	325,136	119,561	-	(119,561)
FEMA-Grants Rev	669,980	1,752,509	868,835	127,711	(741,124)
Subtotal	793,349	4,878,711	1,125,070	191,447	(933,623)
TOTAL	\$ 793,349	\$ 4,878,711	\$ 1,125,070	\$ 191,447	\$ (933,623)

EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
SAFER GRANT					
PAYROLL					
Regular Employees	\$ 461,656	\$ 590,330	\$ 596,288	\$ 69,082	\$ (527,206)
Overtime	16,299	19,305	-	-	-
Holiday Overtime	-	489	-	-	-
Health Insurance	83,084	111,653	121,643	12,773	(108,870)
FICA	6,845	8,958	8,718	1,092	(7,626)
Firefighter Pension	84,635	110,093	107,222	15,852	(91,369)
Workers Compensation	11,440	13,084	12,660	1,487	(11,173)
Degree Allowance	-	-	1,116	-	(1,116)
Specialty Pay	5,702	13,985	15,291	21,502	6,211
Life Insurance	319	385	402	40	(362)
Employee Appreciation Pay	-	18,917	-	-	-
Accrued Leave Payout	-	3,585	-	-	-
Fire Sick Year-end Bonus	-	4,964	4,964	5,883	919
Subtotal	669,980	895,748	868,303	127,711	(740,592)
Total SAFER Grant	\$ 669,980	\$ 895,748	\$ 868,303	\$ 127,711	\$ (740,592)

ARPA GRANT

PAYROLL					
Regular Employees	\$ 85,504	\$ 86,767	\$ 86,768	\$ 46,026	\$ (40,743)
Health Insurance	10,398	23,583	28,334	5,411	(22,924)
FICA	6,503	6,463	6,433	3,496	(2,937)
Public Employees Pension	12,615	12,799	12,800	7,077	(5,723)
Workers Compensation	1,712	1,795	1,783	923	(860)
Longevity Pay	780	780	780	780	-
Life Insurance	43	43	42	24	(18)
Employee Appreciation Pay	-	2,377	-	-	-
Accrual to Adjust to Actual Pay	-	2,698	-	-	-
Subtotal	117,555	137,306	136,940	63,736	(73,204)
Total ARPA Grant	\$ 117,555	\$ 137,306	\$ 136,940	\$ 63,736	\$ (73,204)

FEDERAL GRANTS FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
EPA GRANT					
PAYROLL					
Regular Employees	\$ 2,503	\$ 45,919	\$ 65,000	\$ -	\$ (65,000)
Health Insurance	389	7,418	28,413	-	(28,413)
FICA	185	3,462	4,669	-	(4,669)
Public Employees Pension	366	6,713	9,503	-	(9,503)
Workers Compensation	54	963	1,294	-	(1,294)
Life Insurance	2	30	48	-	(48)
Employee Appreciation Pay	-	2,377	-	-	-
Accrual to Adjust to Actual Pay	-	968	-	-	-
Subtotal	3,499	67,850	108,927	-	(108,927)
INTRA CITY					
Cost Allocation	\$ 2,315	\$ 21,466	\$ 10,900	\$ -	\$ (10,900)
Subtotal	2,315	21,466	10,900	-	(10,900)
Total EPA Grant	\$ 5,814	\$ 89,316	\$ 119,827	\$ -	\$ (119,827)
TOTAL	\$ 793,349	\$ 1,122,371	\$ 1,125,070	\$ 191,447	\$ (933,623)

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 791,034	\$ 1,100,905	\$ 1,114,170	\$ 191,447	-482%
Contractual Services	-	-	-	-	
Intra City	2,315	21,466	10,900	-	
Total Expenditures	\$ 793,349	\$ 1,122,371	\$ 1,125,070	\$ 191,447	

TRANSPORTATION PLANNING FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTERGOVERNMENTAL REVENUE					
Laramie Co Subsidy	\$ 44,693	\$ 40,742	\$ 85,838	\$ 74,459	\$ (11,379)
City Subsidy	-	-	85,838	74,459	(11,379)
Subtotal	44,693	40,742	171,676	148,918	(22,758)
INTEREST					
Interest	\$ 2	\$ -	\$ -	\$ -	\$ -
Subtotal	2	-	-	-	-
MISCELLANEOUS					
Property Sales	\$ 489	\$ -	\$ -	\$ -	\$ -
Subtotal	489	-	-	-	-
GRANTS					
USDOT-Pass Through Grants	\$ 850,336	\$ 775,335	\$ 1,633,549	\$ 1,416,995	\$ (216,554)
Subtotal	850,336	775,335	1,633,549	1,416,995	(216,554)
TRANSFERS					
Transfers from Other Funds	\$ 44,683	\$ 40,742	\$ -	\$ -	\$ -
Subtotal	44,683	40,742	-	-	-
TOTAL	\$ 940,202	\$ 856,819	\$ 1,805,225	\$ 1,565,913	\$ (239,312)

EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 100,707	\$ 65,471	\$ 94,117	\$ 105,277	\$ 11,160
Regular Employees	228,476	144,136	227,358	259,011	31,654
Health Insurance	82,283	57,769	103,729	98,645	(5,083)
FICA	24,681	15,902	23,529	26,928	3,399
Public Employees Pension	46,107	30,917	47,272	55,362	8,090
Workers Compensation	7,149	4,346	6,520	7,110	590
Longevity Pay	1,300	1,860	1,860	1,860	-
Life Insurance	196	122	210	213	3
Employee Appreciation Pay	-	4,755	-	-	-
Accrued Leave Payout	2,549	3,681	-	-	-
Accrual to Adjust to Actual Pay	-	7,610	-	-	-
Subtotal	493,448	336,569	504,593	554,406	49,813

TRANSPORTATION PLANNING FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CONTRACTUAL SERVICES					
Professional Development	\$ 10,300	\$ -	\$ 10,500	\$ 20,000	\$ 9,500
Local Meeting Expense	60	-	300	325	25
Dues and Subscriptions	1,389	1,000	1,500	1,500	-
Professional Services	301,751	363,384	380,305	763,738	383,433
Printing	267	45	500	500	-
Advertising	1,415	793	5,000	5,000	-
Postage and Freight	212	154	500	388	(112)
Transit Planning Expense	63,095	81,432	74,963	37,000	(37,963)
Maintenance (Labor Services)	-	-	250	250	-
Computer Software/Maintenance	21,828	16,022	30,000	30,000	-
Copier Expenses	2,605	2,984	3,000	3,000	-
Subtotal	402,921	465,814	506,818	861,701	354,883
PARTS AND SUPPLIES					
Office Supplies	\$ 332	\$ 957	\$ 10,000	\$ 10,000	\$ -
Maintenance Supplies	-	-	500	200	(300)
Small Equipment (< \$7,500)	5,705	12,770	16,000	16,000	-
Street & Traffic Supplies	-	-	500	500	-
Subtotal	6,038	13,727	27,000	26,700	(300)
INTRA CITY					
Cost Allocation	\$ 37,572	\$ 35,376	\$ 60,544	\$ 52,844	\$ (7,700)
Fleet Parts	-	-	-	1,000	1,000
Fleet Inventory Fuel	-	-	-	2,000	2,000
Fleet Labor	735	5,332	1,000	2,000	1,000
Subtotal	38,308	40,708	61,544	57,844	(3,700)
MISCELLANEOUS					
Carryover to Reserves	\$ -	\$ -	\$ 705,270	\$ 65,262	\$ (640,008)
Subtotal	-	-	705,270	65,262	(640,008)
TOTAL	\$ 940,714	\$ 856,819	\$ 1,805,225	\$ 1,565,913	\$ (239,313)

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 493,448	\$ 336,569	\$ 504,593	\$ 554,406	10%
Contractual Services	402,921	465,814	506,818	861,701	70%
Parts and Supplies	6,038	13,727	27,000	26,700	-1%
Intra City	38,308	40,708	61,544	57,844	-6%
Miscellaneous	-	-	705,270	65,262	-91%
Total Expenditures	\$ 940,714	\$ 856,819	\$ 1,805,225	\$ 1,565,913	

TRANSIT PROGRAM FUND



REVENUE					
	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTERGOVERNMENTAL REVENUE					
Laramie Co Subsidy	\$ 88,000	\$ 93,000	\$ 93,000	\$ 98,600	\$ 5,600
Subtotal	88,000	93,000	93,000	98,600	5,600
INTEREST					
Interest	\$ 69	\$ 22	\$ -	\$ 100	\$ 100
Subtotal	69	22	-	100	100
MISCELLANEOUS					
Misc. Donations	\$ 170	\$ -	\$ -	\$ -	\$ -
Property Sales	1,395	2,050	-	-	-
Misc. Revenue	245,232	-	-	-	-
Subtotal	246,797	2,050	-	-	-
GRANTS					
Other State Grants	\$ 5,022	\$ 300,093	\$ 4,245	\$ 3,922	\$ (323)
USDOT-Pass Through Grants	457,134	4,030	300,000	300,000	-
FTA-Direct Grants	1,627,058	1,883,758	1,285,077	5,428,170	4,143,093
Transit Program Income	16,327	5,679	5,000	5,000	-
HHS-Pass Through Grants	106,776	75,739	60,000	62,000	2,000
Subtotal	2,212,316	2,269,299	1,654,322	5,799,092	4,144,770
TRANSFERS					
Transfers from General Fund	\$ 341,000	\$ 774,267	\$ 1,094,000	\$ 1,743,918	\$ 649,918
Subtotal	341,000	774,267	1,094,000	1,743,918	649,918
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 3,182,307	\$ 10,478	\$ (3,171,829)
Subtotal	-	-	3,182,307	10,478	(3,171,829)
TOTAL	\$ 2,888,182	\$ 3,138,639	\$ 6,023,629	\$ 7,652,188	\$ 1,628,559

TRANSIT PROGRAM FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 90,288	\$ 72,783	\$ 79,815	\$ 91,292	\$ 11,477
Regular Employees	852,227	857,702	954,457	1,054,333	99,876
Temporary/Part Time	312,973	338,290	499,000	499,000	-
Overtime	10,949	5,674	13,000	13,000	-
Health Insurance	227,197	260,446	348,059	359,484	11,425
FICA	96,505	97,955	115,242	123,191	7,949
Public Employees Pension	142,217	139,304	154,769	176,953	22,184
Workers Compensation	27,989	27,088	32,076	32,627	550
Longevity Pay	7,350	8,235	10,080	10,440	360
Specialty Pay	4,020	2,410	1,260	1,260	-
Mileage Allowance	-	-	3,000	3,000	-
Tool Allowance	2,300	2,400	2,510	2,400	(110)
Life Insurance	818	790	909	888	(21)
Employee Appreciation Pay	-	61,809	-	-	-
Accrued Leave Payout	4,230	26,505	-	-	-
Accrual to Adjust to Actual Pay	-	37,694	-	-	-
Subtotal	1,779,064	1,939,085	2,214,177	2,367,867	153,691
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ -	\$ 20,400	\$ 20,400
Dues and Subscriptions	1,516	1,314	1,800	800	(1,000)
Professional Services	24,594	11,559	12,000	9,100	(2,900)
Physical Examinations	-	100	-	300	300
Advertising	-	1,721	5,000	10,000	5,000
Postage and Freight	523	459	600	600	-
Insurance and Bonding	49,952	53,973	54,000	61,440	7,440
Non Insured/Deductible Loss	5,549	-	-	-	-
Telecommunications	15,680	19,558	22,400	20,000	(2,400)
Gas and Electric Utilities	21,676	16,272	21,700	16,300	(5,400)
Maintenance (Labor Services)	738	11,978	2,000	149,640	147,640
Computer Software/Maintenance	21,711	12,672	50,000	125,991	75,991
Copier Expenses	-	513	-	5,000	5,000
Subtotal	141,940	130,120	169,500	419,571	250,071
PARTS AND SUPPLIES					
Office Supplies	\$ 122	\$ 977	\$ 2,000	\$ 2,000	\$ -
Maintenance Supplies	372	901	5,000	5,000	-
Cleaning Supplies	2,105	1,553	5,000	5,000	-
Clothing Supplies	3,017	2,763	3,000	3,000	-
Small Equipment (> \$7,500)	736	7,173	10,000	10,000	-
Subtotal	6,352	13,368	25,000	25,000	-

TRANSIT PROGRAM FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CAPITAL					
Equipment (> \$7,500)	\$ -	\$ 61,960	\$ 30,000	\$ 15,000	\$ (15,000)
Motor Vehicles (> \$7,500)	346,672	636,559	1,025,000	1,025,000	-
Building Impr (> \$40,000)	-	-	2,054,700	3,228,613	1,173,913
Subtotal	346,672	698,519	3,109,700	4,268,613	1,158,913
INTRA CITY					
Cost Allocation	\$ 99,332	\$ 113,896	\$ 190,252	\$ 236,737	\$ 46,485
Fleet Parts	133,617	135,244	160,000	120,000	(40,000)
Fleet Inventory Fuel	133,765	126,595	155,000	141,400	(13,600)
Fleet Labor	-	-	-	73,000	73,000
Subtotal	366,715	375,735	505,252	571,137	65,885
TOTAL	\$ 2,640,742	\$ 3,156,827	\$ 6,023,629	\$ 7,652,188	\$ 1,628,560

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 1,779,064	\$ 1,939,085	\$ 2,214,177	\$ 2,367,867	7%
Contractual Services	141,940	130,120	169,500	419,571	148%
Parts and Supplies	6,352	13,368	25,000	25,000	0%
Intra City	366,715	375,735	505,252	571,137	13%
Capital	346,672	698,519	3,109,700	4,268,613	37%
Total Expenditures	\$ 2,640,742	\$ 3,156,827	\$ 6,023,629	\$ 7,652,188	

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JUVENILE JUSTICE FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTERGOVERNMENTAL REVENUE					
Laramie Co Subsidy	\$ 150,000	\$ 203,413	\$ 270,574	\$ 274,488	\$ 3,914
Subtotal	150,000	203,413	270,574	274,488	3,914
INTEREST					
Interest	\$ 9,046	\$ 9,056	\$ 4,000	\$ 7,500	\$ 3,500
Change in FMV	512	-	-	-	-
Subtotal	9,558	9,056	4,000	7,500	3,500
MISCELLANEOUS					
Chemical Testing	\$ 3,779	\$ 308	\$ -	\$ -	\$ -
Subtotal	3,779	308	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 6,152	\$ 61,830	\$ 55,678
Subtotal	-	-	6,152	61,830	55,678
TOTAL	\$ 163,337	\$ 212,777	\$ 280,726	\$ 343,818	\$ 63,092

JUVENILE JUSTICE FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
LARAMIE COUNTY					
PAYROLL					
Regular Employees	\$ 43,760	\$ 51,844	\$ 55,016	\$ 58,784	\$ 3,768
Health Insurance	8,709	9,776	10,311	10,821	510
FICA	3,276	3,891	4,188	4,472	284
Public Employees Pension	6,398	7,589	8,157	9,006	849
Workers Compensation	902	1,076	1,161	1,181	20
Longevity Pay	-	65	780	780	-
Life Insurance	39	42	42	42	-
Accrual to Adjust to Actual Pay	-	1,710	-	-	-
Subtotal	63,083	75,994	79,655	85,086	5,430
CONTRACTUAL SERVICES					
Professional Development	\$ 690	\$ 1,075	\$ 1,500	\$ 1,500	\$ -
Professional Services	-	2,100	11,250	6,750	(4,500)
Computer Software/Maintenance	66	258	264	264	-
Copier Expenses	23	161	300	200	(100)
Subtotal	779	3,594	13,314	8,714	(4,600)
PARTS AND SUPPLIES					
Office Supplies	\$ 1,808	\$ 534	\$ 1,000	\$ 500	\$ (500)
Food and Medical Supplies	189	3,095	5,000	5,250	250
Subtotal	1,996	3,629	6,000	5,750	(250)
INTRA CITY					
Cost Allocation	\$ 1,811	\$ 2,347	\$ 2,800	\$ 2,800	\$ -
Fleet Inventory Fuel	-	-	-	100	100
Fleet Labor	26	120	100	-	(100)
Subtotal	1,837	2,467	2,900	2,900	-
Total Laramie County	\$ 67,696	\$ 85,683	\$ 101,869	\$ 102,450	\$ 580

LC JUVENILE SERVICES

PAYROLL					
Regular Employees	\$ 43,307	\$ 44,889	\$ 45,389	\$ 48,152	\$ 2,763
Health Insurance	9,499	9,776	10,311	-	(10,311)
FICA	3,235	3,378	3,392	3,684	292
Public Employees Pension	6,331	6,563	6,636	7,281	645
Workers Compensation	931	935	940	973	33
Life Insurance	42	42	42	42	-
Accrual to Adjust to Actual Pay	-	1,406	-	-	-
Subtotal	63,346	66,990	66,710	60,131	(6,579)
CONTRACTUAL SERVICES					
Professional Development	\$ 346	\$ -	\$ 1,000	\$ 800	\$ (200)
Events and Activities	-	322	200	200	-
Telecommunications	1,223	420	500	-	(500)
Computer Software/Maintenance	66	88	-	-	-
Copier Expenses	13	51	75	100	25
Subtotal	1,648	881	1,775	1,100	(675)

JUVENILE JUSTICE FUND



EXPENDITURES

LC JUVENILE SERVICES (CONT'D)	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PARTS AND SUPPLIES					
Office Supplies	\$ 627	\$ 230	\$ 1,000	\$ 1,000	\$ -
Food and Medical Supplies	148	267	1,500	1,500	-
Small Equipment (> \$7,500)	199	118	500	500	-
Subtotal	974	615	3,000	3,000	-
INTRA CITY					
Cost Allocation	\$ 1,865	\$ 1,937	\$ 2,000	\$ 1,800	\$ (200)
Fleet Inventory Fuel	-	-	-	300	300
Fleet Labor	200	183	300	-	(300)
Subtotal	2,065	2,120	2,300	2,100	(200)
Total Laramie Co. Juvenile Services	\$ 68,033	\$ 70,607	\$ 73,785	\$ 66,331	\$ (7,454)
DIVERSION					
PAYROLL					
Regular Employees	\$ -	\$ 21,667	\$ 60,000	\$ 120,304	\$ 60,304
Health Insurance	-	-	28,413	23,504	(4,909)
FICA	-	1,658	4,287	8,974	4,687
Public Employees Pension	-	3,168	8,772	18,190	9,418
Workers Compensation	-	459	1,188	2,370	1,182
Life Insurance	-	16	48	96	48
Accrual to Adjust to Actual Pay	-	1,866	-	-	-
Subtotal	-	28,833	102,708	173,438	70,730
CONTRACTUAL SERVICES					
Postage and Freight	\$ -	\$ 212	\$ 500	\$ 500	\$ -
Computer Software/Maintenance	-	-	264	-	(264)
Copier Expenses	-	8	100	100	-
Subtotal	-	220	864	600	(264)
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ 86	\$ 1,000	\$ 500	\$ (500)
Small Equipment (> \$7,500)	-	300	500	500	-
Subtotal	-	386	1,500	1,000	(500)
Total Diversion/Transitional	\$ -	\$ 29,439	\$ 105,072	\$ 175,038	\$ 69,966
TOTAL	\$ 135,730	\$ 185,729	\$ 280,726	\$ 343,818	\$ 63,092

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 126,429	\$ 171,817	\$ 249,073	\$ 318,654	28%
Contractual Services	2,428	4,695	15,953	10,414	-35%
Parts and Supplies	2,970	4,630	10,500	9,750	-7%
Intra City	3,902	4,587	5,200	5,000	-4%
Total Expenditures	\$ 135,730	\$ 185,729	\$ 280,726	\$ 343,818	

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YOUTH ALTERNATIVES

MENTORING FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTEREST					
Interest	\$ 213	\$ 174	\$ 100	\$ 300	\$ 200
Subtotal	213	174	100	300	200
MISCELLANEOUS					
Special Events	\$ 25,842	\$ 4,860	\$ 8,000	\$ 8,000	\$ -
Misc. Donations	300	-	750	-	(750)
Subtotal	26,142	4,860	8,750	8,000	(750)
GRANTS					
United Way Grants	\$ 50,000	\$ 50,000	\$ 50,000	\$ 10,000	\$ (40,000)
Subtotal	50,000	50,000	50,000	10,000	(40,000)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 14,944	\$ 12,666	\$ (2,278)
Subtotal	-	-	14,944	12,666	(2,278)
TOTAL	\$ 76,355	\$ 55,034	\$ 73,794	\$ 30,966	\$ (42,828)

EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
YOUTH ALTERNATIVES					
PAYROLL					
Regular Employees	\$ 13,711	\$ 21,927	\$ 24,134	\$ 14,005	\$ (10,129)
Health Insurance	2,375	6,542	8,174	2,705	(5,469)
FICA	1,048	1,631	1,565	1,004	(561)
Public Employees Pension	2,033	3,596	3,557	2,152	(1,405)
Workers Compensation	302	454	434	265	(169)
Longevity Pay	195	195	195	225	30
Life Insurance	11	20	23	11	(12)
Accrued Leave Payout	42	-	-	-	-
Accrual to Adjust to Actual Pay	-	1,450	-	-	-
Subtotal	19,716	35,815	38,080	20,366	(17,714)
CONTRACTUAL SERVICES					
Professional Development	\$ 685	\$ 543	\$ 1,000	\$ -	\$ (1,000)
Professional Services	-	-	2,000	-	(2,000)
Printing	-	31	1,000	-	(1,000)
Postage and Freight	644	-	550	-	(550)
Events and Activities	-	42	1,500	-	(1,500)
Telecommunications	1,278	529	500	600	100
Gas and Electric Utilities	1,743	1,850	1,800	-	(1,800)
Computer Software/Maintenance	494	445	264	600	336
Copier Expenses	149	492	650	100	(550)
Subtotal	4,992	3,932	9,264	1,300	(7,964)

YOUTH ALTERNATIVES

MENTORING FUND



EXPENDITURES

YOUTH ALTERNATIVES (CONT'D)	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PARTS AND SUPPLIES					
Office Supplies	\$ 292	\$ 582	\$ 4,000	\$ 100	\$ (3,900)
Food and Medical Supplies	71	62	500	-	(500)
Small Equipment (> \$7,500)	2,762	180	500	-	(500)
Subtotal	3,126	824	5,000	100	(4,900)
INTRA CITY					
Cost Allocation	\$ 1,302	\$ 1,321	\$ 2,000	\$ 900	\$ (1,100)
Fleet Inventory Fuel	-	-	-	300	300
Fleet Labor	87	304	300	-	(300)
Subtotal	1,389	1,625	2,300	1,200	(1,100)
MISCELLANEOUS					
Special Events Costs	\$ 18,268	\$ 6,138	\$ 18,000	\$ 8,000	\$ (10,000)
Subtotal	18,268	6,138	18,000	8,000	(10,000)
Total Youth Alternatives	\$ 47,491	\$ 48,335	\$ 72,644	\$ 30,966	\$ (41,678)
OUTREACH					
CONTRACTUAL SERVICES					
Events and Activities	\$ 1,039	\$ 675	\$ 1,150	\$ -	\$ (1,150)
Subtotal	1,039	675	1,150	-	(1,150)
INTRA CITY					
Cost Allocation	\$ 24	\$ 17	\$ -	\$ -	\$ -
Subtotal	24	17	-	-	-
Total Outreach	\$ 1,063	\$ 692	\$ 1,150	\$ -	\$ (1,150)
TOTAL	\$ 48,555	\$ 49,027	\$ 73,794	\$ 30,966	\$ (42,828)

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 19,716	\$ 35,815	\$ 38,080	\$ 20,366	-47%
Contractual Services	6,032	4,607	10,414	1,300	-88%
Parts and Supplies	3,126	824	5,000	100	-98%
Intra City	1,413	1,642	2,300	1,200	-48%
Miscellaneous	18,268	6,138	18,000	8,000	-56%
Total Expenditures	\$ 48,555	\$ 49,027	\$ 73,794	\$ 30,966	

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CAPITAL PROJECTS FUNDS

DEVELOPMENT IMPACT FEES FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
TAXES AND SPECIAL ASSESSMENTS					
Park Infrastructure Fees	\$ 81,040	\$ 320,040	\$ 500,000	\$ 500,000	\$ -
Park Enhancement Fees	1,185,124	(255,140)	600,000	600,000	-
Saddle Ridge Park Enhancement	10,000	14,000	35,000	10,000	(25,000)
Sweetgrass Park Enhancement	18,800	36,400	-	35,000	35,000
Sweetgrass Road Improvement	61,387	123,645	-	-	-
Public Safety Infrastructure	625,453	1,394,249	300,000	300,000	-
Subtotal	1,981,804	1,633,194	1,435,000	1,445,000	10,000
INTEREST					
Interest	\$ 145,125	\$ 176,813	\$ 71,100	\$ 146,900	\$ 75,800
Unrealized Gain (Loss)	8,004	30,858	-	-	-
Realized Gain/Loss Investment	(4,733)	1,503	-	-	-
Change in FMV	7,548	-	-	-	-
Subtotal	155,945	209,174	71,100	146,900	75,800
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)
Subtotal	-	-	25,000	-	(25,000)
TOTAL	\$ 2,137,750	\$ 1,842,368	\$ 1,531,100	\$ 1,591,900	\$ 60,800

DEVELOPMENT IMPACT FEES FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CONTRACTUAL SERVICES					
Professional Services	\$ 1,564	\$ 2,559	\$ -	\$ -	\$ -
Subtotal	1,564	2,559	-	-	-
CAPITAL					
Public Safety Infrastructure	\$ 644,335	\$ 1,026,632	\$ 300,000	\$ 300,000	\$ -
Saddle Ridge Park Enhancement	4,803	300,000	35,000	35,000	-
Saddle Ridge Park Infrastructure	-	36,581	25,000	25,000	-
Parks Improvements	119,318	65,512	600,000	600,000	-
Parks Infrastructure	269,046	58,938	500,000	500,000	-
Subtotal	1,037,502	1,487,663	1,460,000	1,460,000	-
INTRA CITY					
Cost Allocation	\$ 9,274	\$ 42,023	\$ 41,200	\$ 41,200	\$ -
Subtotal	9,274	42,023	41,200	41,200	-
MISCELLANEOUS					
Carryover to Reserves	\$ -	\$ -	\$ 29,900	\$ 90,700	\$ 60,800
Subtotal	-	-	29,900	90,700	60,800
TOTAL	\$ 1,048,341	\$ 1,532,245	\$ 1,531,100	\$ 1,591,900	\$ 60,800

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Contractual Services	\$ 1,564	\$ 2,559	\$ -	\$ -	0%
Capital	1,037,502	1,487,663	1,460,000	1,460,000	0%
Intra City	9,274	42,023	41,200	41,200	0%
Miscellaneous	-	-	29,900	90,700	100%
Total Expenditures	\$ 1,048,341	\$ 1,532,245	\$ 1,531,100	\$ 1,591,900	

ONE PERCENT SALES TAX FUND



REVENUE					
	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTERGOVERNMENTAL REVENUE					
1% Optional Sales Tax	\$ 22,439,527	\$ 21,699,314	\$ 12,500,000	\$ 12,500,000	\$ -
Subtotal	22,439,527	21,699,314	12,500,000	12,500,000	-
INTEREST					
Interest	\$ 2,631,754	\$ 2,792,481	\$ 1,320,200	\$ 2,367,400	\$ 1,047,200
Unrealized Gain (Loss)	263,178	795,335	-	-	-
Realized Gain/Loss Investment	(155,614)	29,134	-	-	-
Change in FMV	241,607	-	-	-	-
Subtotal	2,980,925	3,616,950	1,320,200	2,367,400	1,047,200
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 58,676	\$ 28,268	\$ (30,408)
Subtotal	-	-	58,676	28,268	(30,408)
TOTAL	\$ 25,420,451	\$ 25,316,264	\$ 13,878,876	\$ 14,895,668	\$ 1,016,792

ONE PERCENT SALES TAX FUND



EXPENDITURES

	2024	2025	2026	2027	\$ Change
	Actuals	Actuals	Adopted Budget	Proposed Budget	from 2026 to 2027
1% ADMINISTRATION					
PAYROLL					
Division Manager	\$ 81,376	\$ 87,459	\$ 95,299	\$ 108,568	\$ 13,269
Regular Employees	383,192	417,086	509,299	611,621	102,322
Temporary/Part Time	4,617	4,897	25,000	25,000	-
Overtime	4,214	4,589	20,000	20,000	-
Health Insurance	179,865	186,900	225,559	265,114	39,555
FICA	34,198	37,324	47,250	55,516	8,266
Public Employees Pension	71,491	77,683	94,682	112,751	18,069
Workers Compensation	9,907	10,339	13,233	14,860	1,627
Longevity Pay	4,350	4,740	4,740	5,520	780
Uniform Allowance	770	770	880	1,200	320
Life Insurance	371	363	411	459	48
Employee Appreciation Pay	-	19,018	-	-	-
Accrual to Adjust to Actual Pay	-	15,579	-	-	-
Subtotal	774,350	866,748	1,036,353	1,220,609	184,256
CONTRACTUAL SERVICES					
Professional Development	\$ 14,225	\$ 21,931	\$ 15,000	\$ 15,000	\$ -
Local Meeting Expense	-	-	2,000	2,000	-
Dues and Subscriptions	1,085	4,016	1,500	1,500	-
Professional Services	57,273	61,767	80,000	80,000	-
Printing	293	-	2,500	2,500	-
Advertising	4,133	3,704	5,000	5,000	-
Postage and Freight	-	-	10,000	10,000	-
Insurance and Bonding	31,804	32,621	32,700	37,230	4,530
Non Insured Loss	-	4,368	-	-	-
Telecommunications	9,093	7,115	6,000	7,200	1,200
Rental	12,000	12,179	15,000	15,000	-
Maintenance (Labor Services)	14	687,189	3,000	3,000	-
Computer Software/Maintenance	10,799	4,698	7,500	7,500	-
Copier Expenses	1,990	1,927	3,500	3,500	-
Subtotal	142,710	841,514	183,700	189,430	5,730
PARTS AND SUPPLIES					
Office Supplies	\$ 6,190	\$ 9,997	\$ 10,000	\$ 10,000	\$ -
Food and Medical Supplies	543	2,351	1,500	1,500	-
Maintenance Supplies	3,276	5,050	5,000	5,000	-
Clothing Supplies	1,510	928	2,800	2,800	-
Small Equipment (< \$7,500)	5,188	2,804	7,500	7,500	-
Subtotal	16,707	21,129	26,800	26,800	-
CAPITAL					
Motor Vehicles	\$ -	\$ -	\$ 40,000	\$ 50,000	\$ 10,000
Subtotal	-	-	40,000	50,000	10,000

ONE PERCENT SALES TAX FUND



EXPENDITURES

1% ADMINISTRATION (CONT'D)	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTRA CITY					
Cost Allocation	\$ 156,969	\$ 158,549	\$ 170,016	\$ 175,296	\$ 5,280
Fleet Parts	-	-	-	1,000	1,000
Fleet Inventory Fuel	-	-	-	17,000	17,000
Fleet Labor	20,386	17,621	19,000	1,000	(18,000)
Subtotal	177,355	176,170	189,016	194,296	5,280
MISCELLANEOUS					
Carryover to Reserves	\$ -	\$ -	\$ 597,144	\$ 1,394,033	\$ 796,889
United Way	-	10,500	10,500	10,500	-
General Discretionary	-	-	10,000	10,000	-
Transfer to Other Funds	44,683	40,742	35,000	50,000	15,000
Subtotal	44,683	51,242	652,644	1,464,533	811,889
Total 1% Administration	\$ 1,155,804	\$ 1,956,803	\$ 2,128,513	\$ 3,145,668	\$ 1,017,155

FIRE DEPARTMENT

CONTRACTURAL SERVICES

Professional Development	\$ 39,271	\$ 91,882	\$ 50,000	\$ 50,000	\$ -
Professional Services	5,485	5,839	70,000	70,000	-
Rental	1,802	-	-	-	-
Maintenance (Labor Services)	48,298	12,552	50,000	50,000	-
Computer Software/Maintenance	1,092	11,761	-	-	-
Loan, Bond, Lease Principal	98,333	-	-	-	-
Interest Expense on Debt	10,239	(8,592)	-	-	-
Subtotal	204,520	113,443	170,000	170,000	-

PARTS AND SUPPLIES

Office Supplies	\$ -	\$ 6,215	\$ -	\$ -	\$ -
Clothing Supplies	476,954	73,036	7,500	60,000	52,500
Small Equipment (< \$7,500)	138,258	130,405	50,000	50,000	-
Subtotal	615,212	209,656	57,500	110,000	52,500

CAPITAL

Equipment (> \$7,500)	\$ 604,582	\$ 171,177	\$ 272,500	\$ 220,000	\$ (52,500)
Motor Vehicles (> \$7,500)	(4,253)	(165,488)	-	-	-
Subtotal	600,329	5,689	272,500	220,000	(52,500)

Total Fire Department	\$ 1,420,061	\$ 328,788	\$ 500,000	\$ 500,000	\$ -
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ONE PERCENT SALES TAX FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
POLICE DEPARTMENT					
PARTS AND SUPPLIES					
Computer Software/Maintenance	\$ 4,000	\$ -	\$ -	\$ -	\$ -
Small Equipment (< \$7,500)	1,520	10,995	-	-	-
Subtotal	5,520	10,995	-	-	-
CAPITAL					
Equipment (> \$7,500)	\$ 175,149	\$ 78,298	\$ 175,000	\$ 175,000	\$ -
Motor Vehicles (> \$7,500)	219,781	2,057,909	450,000	450,000	-
Subtotal	394,930	2,136,207	625,000	625,000	-
Total Police Department	\$ 400,451	\$ 2,147,203	\$ 625,000	\$ 625,000	\$ -
COMMUNITY REC & EVENTS					
PAYROLL					
Regular Employees	\$ 113,567	\$ 113,802	\$ 142,075	\$ 147,892	\$ 5,817
Overtime	3,578	3,869	5,000	5,000	-
Health Insurance	33,269	30,431	38,523	59,430	20,907
FICA	8,674	8,922	10,873	11,059	186
Public Employees Pension	16,955	17,327	21,502	23,117	1,615
Workers Compensation	2,598	2,437	3,013	2,920	(93)
Life Insurance	102	99	132	138	6
Employee Appreciation Pay	-	7,132	-	-	-
Accrued Leave Payout	155	3,031	-	-	-
Accrual to Adjust to Actual Pay	-	5,229	-	-	-
Subtotal	178,898	192,280	221,118	249,556	28,438
CONTRACTURAL SERVICES					
Professional Services	\$ 29,027	\$ 34,000	\$ -	\$ -	\$ -
Telecommunications	160	20	-	-	-
Maintenance (Labor Services)	3,300	44,969	-	-	-
Small Equipment (< \$7,500)	-	1,759	-	-	-
Subtotal	32,487	80,748	-	-	-
CAPITAL					
Equipment (> \$7,500)	\$ 1,221,542	\$ 302,120	\$ 272,995	\$ 244,194	\$ (28,801)
Subtotal	1,221,542	302,120	272,995	244,194	(28,801)
MISCELLANEOUS					
ROW Costs-Forestry	\$ 18,922	\$ 44,962	\$ 50,000	\$ 50,000	\$ -
ROW Costs-Grounds/Facilities	38,686	20,980	50,000	50,000	-
Park Projects	-	1,645	-	-	-
Subtotal	57,608	67,586	100,000	100,000	-
Total Community Rec & Events	\$ 1,490,535	\$ 642,734	\$ 594,113	\$ 593,750	\$ (363)

ONE PERCENT SALES TAX FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
OTHER PROJECTS					
CONTRACTURAL SERVICES					
Maintenance (Labor Services)	\$ 408,904	\$ (410,467)	\$ -	\$ -	\$ -
Subtotal	408,904	(410,467)	-	-	-
CAPITAL					
Equipment (> \$7,500)	\$ 375,267	\$ 322,417	\$ 122,576	\$ 121,328	\$ (1,248)
Energy Efficiency Projects	17,169	72,067	-	-	-
Subtotal	392,436	394,484	122,576	121,328	(1,248)
MISCELLANEOUS					
Human Services Allocation	\$ 348,762	\$ 448,762	\$ 250,000	\$ 250,000	\$ -
Airport	60,000	61,200	62,424	63,672	1,248
Economic Development	200,000	200,000	200,000	200,000	-
Chey Laramie Co Public Health	273,161	83,750	83,750	83,750	-
Cheyenne Animal Control	23,160	-	62,500	62,500	-
Subtotal	905,083	793,712	658,674	659,922	1,248
Total Other Projects	\$ 1,706,423	\$ 777,729	\$ 781,250	\$ 781,250	\$ -

STREET & ALLEY

PAYROLL					
Regular Employee	\$ -	\$ 337	\$ -	\$ -	\$ -
Snow Removal Overtime	38,990	15,971	50,000	50,000	-
FICA	-	964	3,825	3,825	-
Public Employees Pension	-	1,961	7,310	7,560	250
Workers Compensation	(10)	267	1,060	1,010	(50)
Subtotal	38,981	19,500	62,195	62,395	200

CONTRACTURAL SERVICES

Professional Services	\$ 50,437	\$ 103,746	\$ 25,000	\$ 50,000	\$ 25,000
Printing	787	-	-	-	-
Emergency Snow Removal	12,118	9,123	50,000	50,000	-
Rental	1,176	55,788	3,000	3,000	-
Maintenance (Labor Services)	4,728	80,435	50,000	50,000	-
Computer Software/Maintenance	1,640	1,680	3,000	3,000	-
Copier Expenses	74	-	-	-	-
Subtotal	70,959	250,772	131,000	156,000	25,000

PARTS AND SUPPLIES

Food and Medical Supplies	\$ 4,230	\$ 3,112	\$ -	\$ -	\$ -
Fuel (Non Fleet)	8,648	3,704	15,000	15,000	-
Small Equipment (< \$7,500)	-	-	5,000	5,000	-
Street & Traffic Supplies	78,985	55,045	50,000	50,000	-
Asphalt Supplies	230,229	269,027	200,000	287,605	87,605
Sand and Aggregates Supplies	38,712	14,389	25,000	25,000	-
Salt Supplies	287,115	223,322	150,000	150,000	-
Subtotal	647,920	568,599	445,000	532,605	87,605

ONE PERCENT SALES TAX FUND



EXPENDITURES

	2024	2025	2026	2027	\$ Change
	Actuals	Actuals	Adopted Budget	Proposed Budget	from 2026 to 2027
STREET & ALLEY (CONT'D)					
CAPITAL					
Equipment (> \$7,500)	\$ 321,763	\$ 248,407	\$ 611,805	\$ 499,000	\$ (112,805)
Yellowstone/Dell Range	877,699	-	-	-	-
East Dell Range Boulevard	56,275	-	-	-	-
5th Street over Crow Creek	11,230	130,707	-	-	-
Converse/Pershing/19th Design	-	-	1,250,000	1,250,000	-
Crack Seal	-	488,250	600,000	600,000	-
Miscellaneous Concrete	940,667	840,973	500,000	500,000	-
Concrete Street Repair	17,635	1,948,433	100,000	100,000	-
Mill and Overlay Projects	4,653,120	1,927,428	2,000,000	2,000,000	-
Mill and Overlay Design	66,564	16,728	50,000	50,000	-
Street Renovation	4,833,337	7,921,016	1,250,000	1,250,000	-
Slurry/Chip/Micro Projects	538,932	-	500,000	500,000	-
Subtotal	12,317,221	13,521,942	6,861,805	6,749,000	(112,805)
Total Street & Alley	\$ 13,075,081	\$ 14,360,813	\$ 7,500,000	\$ 7,500,000	\$ -

TRAFFIC DIVISION

CONTRACTURAL SERVICES

Professional Services	\$ 123,425	\$ 77,448	\$ 57,000	\$ 57,000	\$ -
Printing	204	-	-	-	-
Postage and Freight	-	100	-	-	-
Gas and Electric Utilities	-	36	-	-	-
Rental	998	910	2,000	2,000	-
Maintenance (Labor Services)	-	608,701	500,000	500,000	-
Subtotal	124,627	687,195	559,000	559,000	-

PARTS AND SUPPLIES

Food and Medical Supplies	\$ 1,040	\$ -	\$ -	\$ -	\$ -
Small Equipment (< \$7,500)	-	65	1,000	1,000	-
Street & Traffic Supplies	25,655	12,875	25,000	25,000	-
Street & Traffic Paint	48,782	129	25,000	25,000	-
Street & Traffic Posts/Signs	57,435	62,667	75,000	75,000	-
Subtotal	132,912	75,737	126,000	126,000	-

CAPITAL

Equipment (> \$7,500)	\$ 84,080	\$ (290)	\$ -	\$ -	\$ -
Motor Vehicles (> \$7,500)	-	171,084	-	-	-
Traffic Signals	199,014	7,638	25,000	25,000	-
Traffic Controllers	127,248	409,654	20,000	20,000	-
Traffic & Safety Improvements	110,493	-	20,000	20,000	-
Subtotal	520,834	588,086	65,000	65,000	-

Total Traffic Division	\$ 778,373	\$ 1,351,017	\$ 750,000	\$ 750,000	\$ -
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ONE PERCENT SALES TAX FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
DRAINAGE DIVISION					
CAPITAL					
Drainage	\$ 1,037,379	\$ 467,456	\$ 750,000	\$ 750,000	\$ -
Storm Sewer Maintenance	-	-	250,000	250,000	-
Subtotal	1,037,379	467,456	1,000,000	1,000,000	-
Total Drainage Division	\$ 1,037,379	\$ 467,456	\$ 1,000,000	\$ 1,000,000	\$ -
TOTAL	\$ 21,064,106	\$ 22,032,543	\$ 13,878,876	\$ 14,895,668	\$ 1,016,792

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 992,228	\$ 1,078,528	\$ 1,319,666	\$ 1,532,560	16%
Contractual Services	984,207	1,563,205	1,043,700	1,074,430	3%
Parts and Supplies	1,418,272	886,116	655,300	795,405	21%
Intra City	177,355	176,170	189,016	194,296	3%
Miscellaneous	1,007,374	912,540	1,411,318	2,224,455	58%
Capital	16,484,671	17,415,984	9,259,876	9,074,522	-2%
Total Expenditures	\$ 21,064,106	\$ 22,032,543	\$ 13,878,876	\$ 14,895,668	

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SPECIFIC PURPOSE OPTION TAX FUND



REVENUE					
	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTERGOVERNMENTAL REVENUE					
Specific Purpose Option Tax	\$ 16,653,906	\$ 16,097,106	\$ 330,454	\$ 330,923	\$ 469
Subtotal	16,653,906	16,097,106	330,454	330,923	469
INTEREST					
Interest	\$ 710,872	\$ 632,446	\$ 265,100	\$ 200,000	\$ (65,100)
Unrealized Gain (Loss)	42,341	131,874	-	-	-
Realized Gain/Loss Investment	(25,036)	4,842	-	-	-
Change in FMV	25,895	-	-	-	-
Subtotal	754,072	769,162	265,100	200,000	(65,100)
TOTAL	\$ 17,407,978	\$ 16,866,268	\$ 595,554	\$ 530,923	\$ (64,631)

SPECIFIC PURPOSE OPTION TAX FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
POLICE 2012 BALLOT					
CONTRACTUAL SERVICES					
Professional Services	\$ -	\$ 14,065	\$ -	\$ -	\$ -
Subtotal	-	14,065	-	-	-
CAPITAL					
Buildings (> \$75,000)	\$ 483,203	\$ -	\$ -	\$ -	\$ -
Subtotal	483,203	-	-	-	-
Total Police 2012 Ballot	\$ 483,203	\$ 14,065	\$ -	\$ -	\$ -
FIRE 2017 BALLOT					
CAPITAL					
Buildings (> \$75,000)	\$ 26,422	\$ -	\$ -	\$ -	\$ -
Subtotal	26,422	-	-	-	-
Total Fire 2017 Ballot	\$ 26,422	\$ -	\$ -	\$ -	\$ -
AQUATICS CENTER 2012 BALLOT					
CAPITAL					
Building Impr (> \$40,000)	\$ 8,483	\$ -	\$ -	\$ -	\$ -
Subtotal	8,483	-	-	-	-
Total Aquatics 2012 Ballot	\$ 8,483	\$ -	\$ -	\$ -	\$ -
E. CHEYENNE PARK 2017 BALLOT					
CONTRACTUAL SERVICES					
Professional Services	\$ 5,246	\$ 11,961	\$ -	\$ -	\$ -
	5,246	11,961	-	-	-
CAPITAL					
Infrastructure Development	\$ 11,940	\$ 3,307	\$ -	\$ -	\$ -
Subtotal	11,940	3,307	-	-	-
INTRA CITY					
Cost Allocation	\$ 14,486	\$ 13,864	\$ -	\$ -	\$ -
Subtotal	14,486	13,864	-	-	-
Total E. Cheyenne Park 2017 Ballot	\$ 31,672	\$ 29,132	\$ -	\$ -	\$ -

SPECIFIC PURPOSE OPTION TAX FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
BOTANIC GARDENS O&M 2012					
PAYROLL					
Regular Employees	\$ 72,403	\$ 47,580	\$ 87,410	\$ 92,142	\$ 4,732
Temporary/Part Time	16,231	72,332	133,200	75,000	(58,200)
Overtime	248	2,678	5,000	5,000	-
Health Insurance	13,649	9,776	38,724	10,821	(27,903)
FICA	6,653	9,357	16,935	13,144	(3,792)
Public Employees Pension	10,515	7,213	13,624	14,806	1,181
Workers Compensation	2,092	2,596	4,693	3,471	(1,223)
Longevity Pay	780	780	780	780	-
Life Insurance	66	42	90	84	-
Employee Appreciation Pay	-	4,755	-	-	-
Accrual to Adjust to Actual Pay	-	8,006	-	-	-
Subtotal	122,637	165,114	300,457	215,247	(85,204)
CONTRACTURAL SERVICES					
Professional Services	\$ 46,958	\$ 57,327	\$ -	\$ -	\$ -
Gas and Electric Utilities	67,723	67,754	64,900	69,000	4,100
Maintenance (Labor Services)	22,645	27,058	-	-	-
Copier Expenses	252	-	-	-	-
Subtotal	137,578	152,140	64,900	69,000	4,100
PARTS AND SUPPLIES					
Office Supplies	\$ 569	\$ 242	\$ -	\$ -	\$ -
Food and Medical Supplies	277	-	-	-	-
Maintenance Supplies	16,607	16,702	-	-	-
Subtotal	17,453	16,943	-	-	-
Total Botanic Gardens O&M 2012	\$ 277,668	\$ 334,198	\$ 365,357	\$ 284,247	\$ (81,104)
GREENWAY 2017 BALLOT					
CAPITAL					
Greenway Projects	\$ -	\$ 3,295	\$ -	\$ -	\$ -
Subtotal	-	3,295	-	-	-
Total Greenway Maintenance	\$ -	\$ 3,295	\$ -	\$ -	\$ -
CHRISTENSEN 2017 BALLOT					
CONTRACTUAL SERVICES					
Professional Services	\$ 112,902	\$ 32,828	\$ -	\$ -	\$ -
Subtotal	112,902	32,828	-	-	-
Total Christensen 2017 Ballot	\$ 112,902	\$ 32,828	\$ -	\$ -	\$ -
REED AVE. CORRIDOR 2017 BALLOT					
CAPITAL					
Infrastructure Development	\$ 572,903	\$ 476,433	\$ -	\$ -	\$ -
Subtotal	572,903	476,433	-	-	-
Total Reed Ave. 2017 Ballot	\$ 572,903	\$ 476,433	\$ -	\$ -	\$ -

SPECIFIC PURPOSE OPTION TAX FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
OVERAGE FUNDS 2017 BALLOT					
CONTRACTUAL SERVICES					
Professional Services	\$ 8,276	\$ 8,362	\$ -	\$ -	\$ -
Subtotal	8,276	8,362	-	-	-
MISCELLANEOUS					
Overage Projects-2017 Ballot	\$ 170,142	\$ -	\$ -	\$ -	\$ -
Subtotal	170,142	-	-	-	-
Total Overage Funds	\$ 178,418	\$ 8,362	\$ -	\$ -	\$ -
MUNICIPAL BUILDING PLAN 2021 BALLOT					
CAPITAL					
Municipal Bldg-2021 Ballot	\$ 130,496	\$ 24,529	\$ -	\$ -	\$ -
Subtotal	130,496	24,529	-	-	-
Total Municipal Bldg. 2021 Ballot	\$ 130,496	\$ 24,529	\$ -	\$ -	\$ -
POLICE 2021 BALLOT					
CAPITAL					
Police Evidence-2021 Ballot	\$ 5,494	\$ -	\$ -	\$ -	\$ -
Subtotal	5,494	-	-	-	-
Total Police 2021 Ballot	\$ 5,494	\$ -	\$ -	\$ -	\$ -
FIRE 2021 BALLOT					
CONTRACTUAL SERVICES					
Interest Expense on Debt	\$ 14,490	\$ 5,114	\$ -	\$ -	\$ -
Subtotal	14,490	5,114	-	-	-
CAPITAL					
Fire Equipment-2021 Ballot	\$ 4,203,451	\$ -	\$ -	\$ -	\$ -
Buildings (> \$75,000)	6,959,059	152,607	-	-	-
Subtotal	11,162,509	152,607	-	-	-
Total Fire 2021 Ballot	\$ 11,176,999	\$ 157,721	\$ -	\$ -	\$ -
AQUATICS 2021 BALLOT					
CAPITAL					
Johnson Pool-2021 Ballot	\$ -	\$ 247,533	\$ -	\$ -	\$ -
Subtotal	-	247,533	-	-	-
Total Aquatics 2021 Ballot	\$ -	\$ 247,533	\$ -	\$ -	\$ -
CEMETERY 2021 BALLOT					
CAPITAL					
Cemetery Irrig-2021 Ballot	\$ 1,077,914	\$ 23,621	\$ -	\$ -	\$ -
Subtotal	1,077,914	23,621	-	-	-
Total Cemetery 2021 Ballot	\$ 1,077,914	\$ 23,621	\$ -	\$ -	\$ -

SPECIFIC PURPOSE OPTION TAX FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
GREENWAY 2021 BALLOT					
PAYROLL					
Regular Employees	\$ 85,867	\$ 119,151	\$ 121,973	\$ 133,724	\$ 11,751
Overtime	6,469	4,883	10,000	10,000	-
Health Insurance	6,205	32,458	34,185	34,624	439
FICA	7,125	9,215	9,644	10,383	738
Public Employees Pension	13,454	18,371	19,409	21,860	2,451
Workers Compensation	2,037	2,560	2,673	2,742	69
Longevity Pay	780	816	780	851	71
Life Insurance	82	121	121	121	-
Unemployment Compensation	1,389	5,555	-	-	-
Employee Appreciation Pay	-	7,132	-	-	-
Accrual to Adjust to Actual Pay	-	4,747	-	-	-
Subtotal	123,409	205,010	198,785	214,304	15,519
CONTRACTUAL SERVICES					
Telecommunications	\$ 100	\$ 480	\$ 500	\$ 500	\$ -
Greenway Maintenance	376,597	185,807	-	-	-
Subtotal	376,697	186,287	500	500	-
CAPITAL					
Greenway Projects	\$ 1,062,468	\$ 462,530	\$ -	\$ -	\$ -
Subtotal	1,062,468	462,530	-	-	-
Total Greenway Maintenance	\$ 1,562,573	\$ 853,827	\$ 199,285	\$ 214,804	\$ 15,519
CITY ROADS PROJECT 2021 BALLOT					
CAPITAL					
City Road Project-2021 Ballot	\$ 1,228,789	\$ 7,726,958	\$ -	\$ -	\$ -
Subtotal	1,228,789	7,726,958	-	-	-
Total Engineering Projects 2021 Ballot	\$ 1,228,789	\$ 7,726,958	\$ -	\$ -	\$ -
GENERAL PROJECTS 2021 BALLOT					
MISCELLANEOUS					
Grant Match - 2021 Ballot	\$ 50,000	\$ 228,533	\$ -	\$ -	\$ -
Subtotal	50,000	228,533	-	-	-
INTRA CITY					
Cost Allocation	\$ 30,222	\$ 30,025	\$ 30,912	\$ 31,872	\$ 960
Subtotal	30,222	30,025	30,912	31,872	960
Total General Projects 2021 Ballot	\$ 80,222	\$ 258,558	\$ 30,912	\$ 31,872	\$ 960

SPECIFIC PURPOSE OPTION TAX FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
DOWNTOWN PROJECTS 2021					
MISCELLANEOUS					
Downtown Projects-2021 Ballot	\$ 983,718	\$ 1,890,811	\$ -	\$ -	\$ -
Subtotal	983,718	1,890,811	-	-	-
Total Downtown 2021 Ballot	\$ 983,718	\$ 1,890,811	\$ -	\$ -	\$ -
MRG 2021 BALLOT					
MISCELLANEOUS					
MRG-Air Service	\$ 293,005	\$ 311,996	\$ -	\$ -	\$ -
Subtotal	293,005	311,996	-	-	-
Total MRG 2021 Ballot	\$ 293,005	\$ 311,996	\$ -	\$ -	\$ -
	\$ 18,230,881	\$ 12,393,867	\$ 595,554	\$ 530,923	\$ (64,631)

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 246,046	\$ 370,124	\$ 499,242	\$ 429,551	-14%
Contractual Services	655,188	410,757	65,400	69,500	6%
Parts and Supplies	17,453	16,943	-	-	0%
Intra City	44,708	43,889	30,912	31,872	3%
Miscellaneous	1,496,865	2,431,340	-	-	0%
Capital	15,770,621	9,120,813	-	-	0%
Total Expenditures	\$ 18,230,881	\$ 12,393,867	\$ 595,554	\$ 530,923	

YOUTH ACTIVITIES FUND

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REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTEREST					
Interest	\$ 41	\$ 26	\$ -	\$ 100	\$ 100
Subtotal	41	26	-	100	100
MISCELLANEOUS					
Ropes Course Fees	\$ 5,277	\$ 6,785	\$ 5,000	\$ 4,000	\$ (1,000)
Subtotal	5,277	6,785	5,000	4,000	(1,000)
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 14,195	\$ 12,500	\$ (1,695)
Subtotal	-	-	14,195	12,500	(1,695)
TOTAL	\$ 5,318	\$ 6,812	\$ 19,195	\$ 16,600	\$ (2,595)

YOUTH ACTIVITIES FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Temporary/Part Time	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)
FICA	-	-	153	-	(153)
Workers Compensation	-	-	42	-	(42)
Subtotal	-	-	2,195	-	(2,195)
CONTRACTUAL SERVICES					
Professional Development	\$ 2,833	\$ 3,642	\$ 9,500	\$ 9,500	\$ -
Professional Services	1,869	998	4,000	4,000	-
Maintenance (Labor Services)	8	-	1,500	1,500	-
Subtotal	4,710	4,640	15,000	15,000	-
PARTS AND SUPPLIES					
Office Supplies	\$ 24	\$ 701	\$ 1,400	\$ 1,000	\$ (400)
Maintenance Supplies	21	-	100	100	-
Subtotal	45	701	1,500	1,100	(400)
INTRA CITY					
Cost Allocation	\$ 135	\$ 151	\$ 500	\$ 500	\$ -
Subtotal	135	151	500	500	-
TOTAL	\$ 4,890	\$ 5,492	\$ 19,195	\$ 16,600	\$ (2,595)

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ 2,195	\$ -	-100%
Contractual Services	4,710	4,640	15,000	15,000	0%
Parts and Supplies	45	701	1,500	1,100	-27%
Intra City	135	151	500	500	0%
Total Expenditures	\$ 4,890	\$ 5,492	\$ 19,195	\$ 16,600	

GOLF IMPROVEMENTS FUND



REVENUE					
	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CHARGES FOR SERVICES					
Golf-Annual Memberships	\$ 343,500	\$ 366,682	\$ 350,000	\$ 370,000	\$ 20,000
Subtotal	343,500	366,682	350,000	370,000	20,000
INTEREST					
Interest	\$ 36,890	\$ 35,763	\$ 15,900	\$ 29,100	\$ 13,200
Change in FMV	4,179	-	-	-	-
Subtotal	41,069	35,763	15,900	29,100	13,200
MISCELLANEOUS					
Property Sales	\$ 16,793	\$ -	\$ -	\$ -	\$ -
Subtotal	16,793	-	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 204,800	\$ 145,800	\$ (59,000)
Subtotal	-	-	204,800	145,800	(59,000)
TOTAL	\$ 401,362	\$ 402,444	\$ 570,700	\$ 544,900	\$ (25,800)

GOLF IMPROVEMENTS FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PARTS AND SUPPLIES					
Irrigation Supplies	\$ 16,862	\$ 13,604	\$ 20,000	\$ 20,000	\$ -
Small Equipment (> \$7,500)	5,810	277	10,000	10,000	-
Subtotal	22,672	13,880	30,000	30,000	-
CAPITAL					
Equipment (> \$7,500)	\$ 307,627	\$ 275,787	\$ 450,000	\$ 450,000	\$ -
Landscaping Supplies	27,042	31,494	75,000	50,000	(25,000)
Subtotal	334,669	307,281	525,000	500,000	(25,000)
INTRA CITY					
Cost Allocation	\$ 10,079	\$ 9,056	\$ 15,700	\$ 14,900	\$ (800)
Subtotal	10,079	9,056	15,700	14,900	(800)
TOTAL	\$ 367,420	\$ 330,217	\$ 570,700	\$ 544,900	\$ (25,800)

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Parts and Supplies	\$ 22,672	\$ 13,880	\$ 30,000	\$ 30,000	0%
Intra City	10,079	9,056	15,700	14,900	-5%
Capital	334,669	307,281	525,000	500,000	-5%
Total Expenditures	\$ 367,420	\$ 330,217	\$ 570,700	\$ 544,900	

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ENTERPRISE FUNDS



SOLID WASTE FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CHARGES FOR SERVICES					
Sanitation-Refuse Removal	\$ 16,314,069	\$ 17,541,679	\$ 8,964,456	\$ 9,171,502	\$ 207,046
Sanitation-Landfill	360,524	272,905	333,680	346,382	12,702
Sanitation-Special Pickups	1,031,185	1,030,100	795,871	830,403	34,532
Sanitation-Transfer Station	360,609	381,881	287,703	297,272	9,569
Sanitation-Freon Removal	1,631	1,355	350	1,500	1,150
Sanitation-Hazardous Waste	2,193	3,259	3,500	4,000	500
Sanitation-Compost Fees	91,711	91,958	1,622,702	1,660,235	37,533
Sanitation-Recycling	209	101	38,061	40,484	2,423
Sanitation-Roll Offs	287,591	241,974	795,871	830,403	34,532
Sanitation-1.5 CU Dumpsters	136,404	98,999	4,598,285	4,797,805	199,520
Sanitation-Front Load Contain	197,674	143,040	3,183,013	3,320,800	137,787
Subtotal	18,783,799	19,807,249	20,623,492	21,300,786	677,294
INTEREST					
Interest	\$ 1,236,822	\$ 1,417,742	\$ 639,994	\$1,177,739	\$ 537,745
Unrealized Gain (Loss)	162,330	506,762	-	-	-
Gain (Loss) Asset Disposals	700	(502,739)	-	-	-
Realized Gain/Loss Investment	(95,984)	19,924	-	-	-
Change in FMV	51,491	-	-	-	-
Subtotal	1,355,359	1,441,689	639,994	1,177,739	537,745
MISCELLANEOUS					
Misc. Leases & Easements	\$ 249,174	\$ 257,249	\$ 250,000	\$ 250,000	\$ -
Misc. Revenue	214	-	-	-	-
Property Sales	6,432	-	-	-	-
Donation of Fixed Assets	83,129	-	-	-	-
Subtotal	338,949	257,249	250,000	250,000	-
TOTAL	\$ 20,478,107	\$ 21,506,187	\$ 21,513,486	\$ 22,728,525	\$ 1,215,039

SOLID WASTE FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
SANITATION					
PAYROLL					
Division Manager	\$ 93,819	\$ 95,206	\$ 95,206	\$ 101,004	\$ 5,798
Regular Employees	2,500,497	2,611,209	2,959,222	3,397,449	438,227
Temporary/Part Time	-	-	19,500	19,500	-
Overtime	279,465	257,055	300,000	300,000	-
Health Insurance	893,883	971,163	1,229,428	1,274,856	45,428
FICA	218,084	222,722	249,947	281,437	31,490
Public Employees Pension	123,134	126,498	501,227	582,228	81,001
Workers Compensation	63,356	61,717	69,437	74,452	5,015
Longevity Pay	26,080	24,320	26,760	25,860	(900)
Specialty Pay	32,050	33,350	32,400	26,400	(6,000)
Tool Allowance	4,800	4,800	4,800	3,600	(1,200)
Life Insurance	2,416	2,466	2,637	2,847	210
Unemployment Compensation	(8,933)	6,441	-	-	-
Pension Expense (GASB 68)	(96,161)	331,428	-	-	-
Employee Appreciation Pay	-	130,749	-	-	-
Accrued Leave Payout	47,651	129,364	-	-	-
Accrual to Adjust to Actual Pay	-	94,118	-	-	-
Subtotal	4,180,141	5,102,606	5,490,564	6,089,633	599,069
CONTRACTUAL SERVICES					
Professional Development	\$ 10,582	\$ 10,843	\$ 20,000	\$ 20,000	\$ -
Dues and Subscriptions	-	-	500	500	-
Professional Services	208,532	293,600	300,000	300,000	-
Licenses and Fees	160	285	1,000	1,000	-
Printing	2,701	2,660	6,000	6,000	-
Advertising	38,669	39,246	40,000	40,000	-
Postage and Freight	1,788	19,286	1,000	1,000	-
Insurance and Bonding	161,672	165,823	165,900	189,290	23,390
Non Insured/Deductible Loss	6,329	34,823	-	-	-
Telecommunications	8,070	7,842	7,500	10,000	2,500
Gas and Electric Utilities	167,110	130,918	120,700	122,600	1,900
Rental	251	-	-	-	-
Maintenance (Labor Services)	68,629	124,224	70,000	70,000	-
Computer Software/Maintenance	3,847	1,050	2,000	2,000	-
Copier Expenses	4,295	6,940	6,000	6,000	-
Uncollectible Accounts	6,005	(16,596)	-	-	-
Subtotal	688,641	820,944	740,600	768,390	27,790
PARTS AND SUPPLIES					
Office Supplies	\$ 4,733	\$ 4,422	\$ 5,000	\$ 5,000	\$ -
Food and Medical Supplies	-	-	1,000	1,000	-
Maintenance Supplies	31,835	26,346	80,000	80,000	-
Fuel (Non Fleet)	7,806	4,645	15,000	10,000	(5,000)
Clothing Supplies	24,704	18,708	35,000	35,000	-
Small Equipment (> \$7,500)	3,397	237,289	180,000	180,000	-
Subtotal	72,474	291,411	316,000	311,000	(5,000)

SOLID WASTE FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
SANITATION (CONT'D)					
CAPITAL					
Equipment (> \$7,500)	\$ 7,300	\$ -	\$ 90,000	\$ 2,910,000	\$ 2,820,000
Computers (> \$7,500)	-	-	5,000	5,000	-
Building Impr (> \$40,000)	6,000	50,117	50,000	50,000	-
Subtotal	13,300	50,117	145,000	2,965,000	2,820,000
INTRA CITY					
Cost Allocation	\$ 296,160	\$ 312,699	\$ 308,300	\$ 422,000	\$ 113,700
Fleet Parts	-	-	-	300,000	300,000
Fleet Inventory Fuel	-	-	-	1,100,000	1,100,000
Fleet Labor	1,581,031	1,659,619	1,503,000	300,000	(1,203,000)
Subtotal	1,877,191	1,972,318	1,811,300	2,122,000	310,700
MISCELLANEOUS					
Carryover to Reserves	\$ -	\$ -	\$ 2,247,392	\$ 1,474,592	\$ (772,800)
Transfer to General Fund	854,219	950,971	893,274	967,725	74,451
Depreciation	2,151,072	2,039,503	2,151,100	2,040,000	(111,100)
Uncollectible Accounts	113,165	-	-	-	-
Subtotal	3,118,456	2,990,474	5,291,766	4,482,317	(809,449)
Total Sanitation	\$ 9,950,203	\$ 11,227,869	\$ 13,795,230	\$ 16,738,340	\$ 2,943,110
RECYCLING					
PAYROLL					
Regular Employees	\$ 223,452	\$ 218,676	\$ 228,960	\$ 244,439	\$ 15,479
Overtime	6,767	7,088	10,000	10,000	-
Health Insurance	47,534	64,465	71,968	74,962	2,994
FICA	17,614	17,057	18,009	18,922	912
Public Employees Pension	34,450	33,787	35,822	39,179	3,357
Workers Compensation	5,104	4,715	5,016	5,033	16
Longevity Pay	1,585	2,135	2,460	1,680	(780)
Specialty Pay	3,450	3,500	3,600	3,000	(600)
Life Insurance	240	232	240	204	(36)
Employee Appreciation Pay	-	11,886	-	-	-
Accrual to Adjust to Actual Pay	-	5,089	-	-	-
Subtotal	340,195	368,629	376,075	397,418	21,343
CONTRACTUAL SERVICES					
Dues and Subscriptions	\$ -	\$ -	\$ 500	\$ 500	\$ -
Professional Services	457,015	263,457	410,000	410,000	-
Advertising	-	-	5,000	5,000	-
Postage and Freight	129	153	200	200	-
Insurance and Bonding	13,252	13,592	13,600	15,520	1,920
Rental	4,290	4,680	5,000	5,000	-
Maintenance (Labor Services)	-	87	2,000	2,000	-
Uncollectible Accounts	966	(79,824)	-	-	-
Subtotal	475,651	202,145	436,300	438,220	1,920

SOLID WASTE FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
RECYCLING (CONT'D)					
PARTS AND SUPPLIES					
Office Supplies	\$ 906	\$ 934	\$ 1,200	\$ 1,200	\$ -
Food and Medical Supplies	-	-	-	1,000	1,000
Maintenance Supplies	805	571	10,000	10,000	-
Clothing Supplies	1,060	442	2,750	2,750	-
Small Equipment (< \$7,500)	-	919	5,000	5,000	-
Subtotal	2,771	2,866	18,950	19,950	1,000
CAPITAL					
Equipment (> \$7,500)	\$ 6,409	\$ -	\$ -	\$ -	\$ -
Building Impr (> \$40,000)	6,798	-	-	-	-
Subtotal	13,207	-	-	-	-
INTRA CITY					
Cost Allocation	\$ 29,520	\$ 24,219	\$ 29,000	\$ 30,200	\$ 1,200
Fleet Parts	-	-	-	20,000	20,000
Fleet Inventory Fuel	-	-	-	90,000	90,000
Fleet Labor	138,867	121,118	115,000	20,000	(95,000)
Subtotal	168,387	145,337	144,000	160,200	16,200
MISCELLANEOUS					
Carryover to Reserves	\$ -	\$ -	\$ 198,467	\$ 106,235	\$ (92,232)
Depreciation	83,037	83,037	83,100	84,000	900
Subtotal	83,037	83,037	281,567	190,235	(91,332)
Total Recycling	\$ 1,083,249	\$ 802,015	\$ 1,256,892	\$ 1,206,023	\$ (50,869)

LANDFILL

PAYROLL

Deputy Director	\$ 113,883	\$ 115,566	\$ 116,808	\$ 135,529	\$ 18,721
Division Manager	93,484	96,379	95,206	101,004	5,798
Regular Employees	456,662	483,173	489,468	604,868	115,401
Overtime	22,077	19,044	35,000	35,000	-
Health Insurance	149,023	157,510	172,580	270,432	97,852
FICA	52,245	54,625	55,659	64,979	9,321
Public Employees Pension	102,520	107,119	110,266	135,129	24,863
Workers Compensation	15,091	15,107	15,517	17,237	1,719
Longevity Pay	5,950	7,035	6,330	5,310	(1,020)
Specialty Pay	9,850	10,850	11,400	12,000	600
Mileage Allowance	-	-	200	200	-
Life Insurance	513	539	558	597	39
Employee Appreciation Pay	-	29,121	-	-	-
Accrued Leave Payout	28	1,349	-	-	-
Accrual to Adjust to Actual Pay	-	19,203	-	-	-
Subtotal	1,021,325	1,116,620	1,108,991	1,382,285	273,294

SOLID WASTE FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
LANDFILL (CONT'D)					
CONTRACTUAL SERVICES					
Professional Development	\$ 7,385	\$ 5,336	\$ 20,000	\$ 20,000	\$ -
Dues and Subscriptions	3,841	5,630	1,200	1,200	-
Professional Services	233,449	204,312	492,000	492,000	-
Licenses and Fees	-	-	500	500	-
Printing	52	-	250	250	-
Advertising	523	752	500	500	-
Postage and Freight	4	5	250	250	-
Insurance and Bonding	32,599	33,436	33,500	38,170	4,670
Non Insured/Deductible Loss	4,023	-	-	1,600	1,600
Telecommunications	1,143	1,866	1,600	2,000	400
Gas and Electric Utilities	-	16,162	12,000	12,400	400
Rental	41,380	3,169	60,000	60,000	-
Maintenance (Labor Services)	11,481	133,199	75,000	200,000	125,000
Computer Software/Maintenance	1,640	20,368	22,500	22,500	-
Uncollectible Accounts	17,744	-	-	-	-
Subtotal	355,265	424,235	719,300	851,370	132,070
PARTS AND SUPPLIES					
Office Supplies	\$ 2,544	\$ 2,372	\$ 1,800	\$ 1,800	\$ -
Food and Medical Supplies	1,123	1,256	1,500	1,500	-
Maintenance Supplies	141,354	254,344	325,000	25,000	(300,000)
Fuel (Non Fleet)	5,353	3,743	4,000	4,000	-
Clothing Supplies	1,952	2,083	6,050	6,050	-
Small Equipment (< \$7,500)	-	868	5,000	5,000	-
Subtotal	152,326	264,665	343,350	43,350	(300,000)
CAPITAL					
Equipment (> \$7,500)	\$ 118,536	\$ (47,845)	\$ 1,540,000	\$ 200,000	\$ (1,340,000)
Landfill Closure Expenditures	383,792	490,653	-	-	-
Building Impr (> \$40,000)	12,400	355,512	40,000	40,000	-
Subtotal	514,728	798,319	1,580,000	240,000	(1,340,000)
INTRA CITY					
Cost Allocation	\$ 75,136	\$ 97,307	\$ 131,376	\$ 112,400	\$ (18,976)
Fleet Parts	-	-	-	85,000	85,000
Fleet Inventory Fuel	-	-	-	500,000	500,000
Fleet Labor	671,474	677,926	595,000	85,000	(510,000)
Subtotal	746,610	775,233	726,376	782,400	56,024
MISCELLANEOUS					
Carryover to Reserves	\$ -	\$ -	\$ 975,703	\$ 396,384	\$ (579,319)
Depreciation	723,898	803,740	723,900	804,000	80,100
Subtotal	723,898	803,740	1,699,603	1,200,384	(499,219)
Total Landfill	\$ 3,514,151	\$ 4,182,812	\$ 6,177,620	\$ 4,499,789	\$ (1,677,831)

SOLID WASTE FUND



EXPENDITURES

	2024	2025	2026	2027	\$ Change
	Actuals	Actuals	Adopted Budget	Proposed Budget	from 2026 to 2027
BELVOIR RANCH					
PAYROLL					
Regular Employees	\$ 52,915	\$ 40,422	\$ 52,468	\$ 47,841	\$ (4,627)
Overtime	788	599	5,000	5,000	-
Health Insurance	9,499	7,344	28,413	10,821	(17,592)
FICA	4,119	3,422	4,093	3,866	(227)
Public Employees Pension	8,005	6,032	8,402	7,990	(412)
Workers Compensation	1,184	946	1,134	1,045	(89)
Longevity Pay	1,050	720	-	-	-
Uniform Allowance	110	110	-	110	110
Life Insurance	42	32	48	42	(6)
Employee Appreciation Pay	-	2,377	-	-	-
Accrued Leave Payout	-	3,926	-	-	-
Accrual to Adjust to Actual Pay	-	1,342	-	-	-
Subtotal	77,712	67,271	99,558	76,714	(22,844)
CONTRACTUAL SERVICES					
Professional Services	\$ 8,477	\$ 35,151	\$ 45,000	\$ 45,000	\$ -
Licenses and Fees	40	40	100	100	-
Property Tax	18,695	19,129	20,000	20,000	-
Advertising	-	100	500	500	-
Postage and Freight	-	2	-	-	-
Insurance and Bonding	2,650	2,718	2,800	3,110	310
Non Insured/Deductible Loss	5,000	-	-	-	-
Telecommunications	-	139	1,800	1,800	-
Gas and Electric Utilities	14,426	15,523	19,000	19,000	-
Rental	5,945	6,578	7,500	7,500	-
Maintenance (Labor Services)	332	12,970	5,000	5,000	-
Subtotal	55,566	92,350	101,700	102,010	310
PARTS AND SUPPLIES					
Maintenance Supplies	\$ 6,182	\$ 35,201	\$ 35,000	\$ 35,000	\$ -
Fuel (Non Fleet)	3,960	1,802	6,000	6,000	-
Small Equipment (< \$7,500)	-	2,532	2,500	2,500	-
Subtotal	10,142	39,534	43,500	43,500	-
INTRA CITY					
Cost Allocation	\$ 4,829	\$ 5,842	\$ 6,500	\$ 7,100	\$ 600
Fleet Parts	-	-	-	3,000	3,000
Fleet Inventory Fuel	-	-	-	17,000	17,000
Fleet Labor	25,854	19,073	23,000	3,000	(20,000)
Subtotal	30,683	24,915	29,500	30,100	600

SOLID WASTE FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
BELVOIR RANCH (CONT'D)					
MISCELLANEOUS					
Carryover to Reserves	\$ -	\$ -	\$ 2,486	\$ 25,048	\$ 22,562
Depreciation	6,985	6,985	7,000	7,000	-
Subtotal	6,985	6,985	9,486	32,048	22,562
Total Belvoir Ranch	\$ 181,088	\$ 231,056	\$ 283,744	\$ 284,373	\$ 629
TOTAL	\$ 14,728,691	\$ 16,443,752	\$ 21,513,486	\$ 22,728,525	\$ 1,215,039

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 5,619,374	\$ 6,655,127	\$ 7,075,188	\$ 7,946,050	12%
Contractual Services	1,575,123	1,539,674	1,997,900	2,159,990	8%
Parts and Supplies	237,713	598,476	721,800	417,800	-42%
Intra City	2,822,871	2,917,803	2,711,176	3,094,700	14%
Miscellaneous	3,932,375	3,884,236	7,282,422	5,904,985	-19%
Capital	541,234	848,436	1,725,000	3,205,000	86%
Total Expenditures	\$ 14,728,691	\$ 16,443,752	\$ 21,513,486	\$ 22,728,525	

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CIVIC CENTER FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CHARGES FOR SERVICES					
Exhibits	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
Ticket Sales	752,163	1,055,650	1,400,000	1,388,000	(12,000)
Concessions	36,514	55,226	50,000	55,000	5,000
Labor Reimbursement	-	-	90,000	90,000	-
Lobby Rental	1,710	980	2,000	2,000	-
Malt Beverage Sales	34,727	58,668	65,000	65,000	-
Ticketing Fees	150,559	235,818	230,000	235,000	5,000
Merchandise	3,415	16,234	13,000	15,000	2,000
Advertising Fees	700	700	5,000	5,000	-
Subtotal	979,787	1,423,276	1,856,500	1,856,500	-
INTEREST					
Interest	\$ 12	\$ -	\$ -	\$ -	\$ -
Subtotal	12	-	-	-	-
MISCELLANEOUS					
Capital Ticket Surcharge	\$ 15,880	\$ 18,715	\$ 48,000	\$ 48,000	\$ -
Performance Rentals	68,213	93,313	100,000	100,000	-
Arts Access Donations	-	-	1,000	1,000	-
Misc Revenue	(64)	230	-	-	-
Donation of Fixed Assets	301,735	-	-	-	-
Subtotal	385,764	112,258	149,000	149,000	-
TRANSFERS					
Transfers from General Fund	\$ 705,000	\$ 443,322	\$ 120,000	\$ 120,000	\$ -
Subtotal	705,000	443,322	120,000	120,000	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 244,499	\$ 232,215	\$ (12,284)
Subtotal	-	-	244,499	232,215	(12,284)
TOTAL	\$ 2,070,563	\$ 1,978,856	\$ 2,369,999	\$ 2,357,715	\$ (12,284)

CIVIC CENTER FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CIVIC CENTER					
PAYROLL					
Division Manager	\$ 65,729	\$ -	\$ -	\$ -	\$ -
Regular Employees	208,801	288,455	297,554	299,020	1,466
Temporary/Part Time	197,580	205,983	230,000	230,000	-
Overtime	8,700	22,666	25,000	30,000	5,000
Health Insurance	47,738	49,245	51,862	43,900	(7,962)
FICA	36,422	39,242	42,139	42,542	403
Public Employees Pension	41,343	45,107	47,771	49,984	2,212
Workers Compensation	10,525	10,858	11,678	11,233	(444)
Longevity Pay	520	2,275	4,200	1,560	(2,640)
Life Insurance	225	228	222	216	(6)
Unemployment Compensation	153	605	-	-	-
Employee Appreciation Pay	-	28,527	-	-	-
Accrued Leave Payout	9,953	16,205	-	-	-
Accrual to Adjust to Actual Pay	-	17,760	-	-	-
Subtotal	627,688	727,156	710,426	708,455	(1,971)
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
Dues and Subscriptions	19,941	21,095	25,000	23,000	(2,000)
Professional Services	16,178	25,300	30,000	30,000	-
Licenses and Fees	-	1,232	3,000	3,000	-
Credit Card Charges	36,599	49,930	45,000	50,000	5,000
Printing	-	426	5,000	3,000	(2,000)
Advertising	24,160	3,765	24,000	20,000	(4,000)
Postage and Freight	254	176	400	400	-
Events and Activities	686,764	859,464	922,300	922,300	-
Event Professional Services	4,163	7,452	10,000	9,000	(1,000)
Telecommunications	3,157	2,940	3,500	3,500	-
Gas and Electric Utilities	144,165	160,754	169,000	148,200	(20,800)
Rental	1,381	-	10,000	7,500	(2,500)
Maintenance (Labor Services)	59,382	23,923	70,000	70,000	-
Computer Software/Maintenance	4,138	2,142	7,500	5,000	(2,500)
Copier Expenses	23	577	1,500	1,500	-
Subtotal	1,000,305	1,159,176	1,331,200	1,301,400	(29,800)

CIVIC CENTER FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CIVIC CENTER (CONT'D)					
PARTS AND SUPPLIES					
Office Supplies	\$ 1,380	\$ 958	\$ 3,000	\$ 2,000	\$ (1,000)
Food and Medical Supplies	1,415	53	10,000	10,000	-
Maintenance Supplies	11,130	4,863	15,000	15,000	-
Event Supplies	4,024	1,330	7,000	5,000	(2,000)
Clothing Supplies	954	3,306	4,000	4,000	-
Small Equipment (> \$7,500)	7,735	6,360	15,000	15,000	-
Subtotal	26,637	16,869	54,000	51,000	(3,000)
COST OF GOOD SOLD					
Ticketing Fees	\$ 49,762	\$ 73,077	\$ 85,000	\$ 85,000	\$ -
Subtotal	49,762	73,077	85,000	85,000	-
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 500	\$ 500
Fleet Inventory Fuel	-	-	-	1,000	1,000
Fleet Labor	2,449	1,281	7,000	500	(6,500)
Subtotal	2,449	1,281	7,000	2,000	(5,000)
MISCELLANEOUS					
Depreciation	\$ 130,885	\$ 150,898	\$ 131,000	\$ 151,000	\$ 20,000
Subtotal	130,885	150,898	131,000	151,000	20,000
Total Civic Center	\$ 1,837,725	\$ 2,128,458	\$ 2,318,626	\$ 2,298,855	\$ (19,771)
CONCESSIONS					
PAYROLL					
Temporary/Part Time	\$ 25,769	\$ 18,325	\$ 12,000	\$ 12,000	\$ -
Overtime	-	63	-	-	-
FICA	2,011	1,407	918	918	-
Public Employees Pension	535	391	-	-	-
Workers Compensation	-	358	254	242	(12)
Subtotal	28,315	20,542	13,172	13,160	(12)
CONTRACTUAL SERVICES					
Licenses and Fees	\$ 1,715	\$ 1,525	\$ 3,000	\$ 2,000	\$ (1,000)
Credit Card Charges	9,040	11,133	9,000	12,000	3,000
Maintenance (Labor Services)	-	-	1,000	1,000	-
Computer Software/Maintenance	-	2,184	-	3,000	3,000
Subtotal	10,755	14,842	13,000	18,000	5,000

CIVIC CENTER FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CONCESSIONS (CONT'D)					
PARTS AND SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 100	\$ 100	\$ -
Food and Medical Supplies	151	-	200	200	-
Maintenance Supplies	530	-	300	300	-
Event Supplies	52	416	600	600	-
Clothing Supplies	-	-	1,000	1,000	-
Small Equipment (> \$7,500)	3,724	-	500	500	-
Subtotal	4,456	416	2,700	2,700	-
COST OF GOODS SOLD					
Concessions Inventory	\$ 8,191	\$ 9,767	\$ 10,000	\$ 11,000	\$ 1,000
Malt Beverage Inventory	8,020	11,406	12,500	14,000	1,500
Subtotal	16,211	21,173	22,500	25,000	2,500
Total Concessions	\$ 59,737	\$ 56,973	\$ 51,372	\$ 58,860	\$ 7,488
TOTAL	\$ 1,897,462	\$ 2,185,431	\$ 2,369,999	\$ 2,357,715	\$ (12,283)

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 656,003	\$ 747,699	\$ 723,599	\$ 721,615	0%
Contractual Services	1,011,060	1,174,018	1,344,200	1,319,400	-2%
Parts and Supplies	31,092	17,285	56,700	53,700	-5%
Intra City	2,449	1,281	7,000	2,000	-71%
Miscellaneous	130,885	150,898	131,000	151,000	15%
Cost of Goods Sold	65,973	94,250	107,500	110,000	2%
Total Expenditures	\$ 1,897,463	\$ 2,185,431	\$ 2,369,999	\$ 2,357,715	

ICE & EVENTS CENTER FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CHARGES FOR SERVICES					
Concessions	\$ 56,399	\$ 56,371	\$ 65,000	\$ 65,000	\$ -
Rental	112,067	108,347	275,000	275,000	-
Hockey Camp	-	-	5,000	5,000	-
Public Hockey	6,448	5,430	8,000	8,000	-
Adult Hockey	32,450	31,815	35,000	35,000	-
Youth Hockey	7,300	7,815	9,000	9,000	-
Hockey Lessons	-	-	2,500	2,500	-
Skate Rental	11,474	10,512	12,000	12,000	-
Open Skate	54,424	50,379	80,000	80,000	-
Learn to Skate	17,189	27,025	18,000	25,000	7,000
Skate Sharpening	4,671	5,647	5,000	5,000	-
Birthday Parties	69,251	72,289	70,000	72,000	2,000
Special Events	94,406	94,743	125,000	125,000	-
Advertising	11,833	12,913	11,000	12,000	1,000
Vending Machines	15,998	12,533	16,000	16,000	-
Laser Tag	31,059	24,206	30,000	30,000	-
Miniature Golf	49,779	44,305	60,000	60,000	-
Merchandise	2,997	3,017	3,000	3,000	-
Room Rental	-	642	1,000	1,000	-
Curling	1,740	-	500	-	(500)
Bumper Car	13,323	11,350	25,000	25,000	-
Subtotal	592,807	579,339	856,000	865,500	9,500
INTEREST					
Interest	\$ 856	\$ 2,019	\$ 900	\$ 1,500	\$ 600
Subtotal	856	2,019	900	1,500	600
MISCELLANEOUS					
Misc. Revenue	\$ 13	\$ -	\$ 300	\$ 300	\$ -
Donation of Fixed Assets	86,926	-	-	-	-
Subtotal	86,939	-	300	300	-
TRANSFERS					
Transfers from General Fund	\$ 369,270	\$ 107,855	\$ 80,000	\$ 80,000	\$ -
Subtotal	369,270	107,855	80,000	80,000	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ 33,015	\$ 82,745	\$ 49,730
Subtotal	-	-	33,015	82,745	49,730
TOTAL	\$ 1,049,872	\$ 689,213	\$ 970,215	\$ 1,030,045	\$ 59,830

ICE & EVENTS CENTER FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 77,014	\$ 83,993	\$ 85,055	\$ 96,352	\$ 11,297
Regular Employees	100,986	125,773	146,216	156,383	10,167
Temporary/Part Time	152,837	128,972	155,000	160,000	5,000
Overtime	-	1,460	5,000	8,000	3,000
Health Insurance	27,112	35,619	39,272	30,879	(8,393)
FICA	24,832	25,562	29,481	31,988	2,507
Public Employees Pension	26,252	31,295	34,902	39,677	4,775
Workers Compensation	7,224	7,058	8,240	8,448	207
Longevity Pay	1,560	1,660	2,460	1,680	(780)
Life Insurance	138	152	138	138	-
Employee Appreciation Pay	-	21,395	-	-	-
Accrued Leave Payout	3,160	9,363	-	-	-
Accrual to Adjust to Actual Pay	-	12,104	-	-	-
Subtotal	421,114	484,407	505,765	533,545	27,780

CONTRACTUAL SERVICES

Professional Development	\$ 4,097	\$ 259	\$ 5,100	\$ 5,000	\$ (100)
Local Meeting Expense	-	-	750	750	-
Dues and Subscriptions	2,394	1,619	3,000	2,000	(1,000)
Professional Services	11,500	7,576	15,000	15,000	-
Licenses and Fees	190	192	500	1,250	750
Printing	390	-	500	500	-
Advertising	3,993	2,201	4,000	5,100	1,100
Postage and Freight	-	-	100	100	-
Vandalism Expense	1,128	199	-	-	-
Telecommunications	2,192	3,112	3,300	3,500	200
Gas and Electric Utilities	98,388	94,517	92,000	98,500	6,500
Maintenance (Labor Services)	34,652	37,852	50,000	55,000	5,000
Computer Software/Maintenance	19	416	4,000	4,000	-
Copier Expenses	4,670	600	1,000	1,000	-
Uncollectible Accounts	-	2,400	-	-	-
Subtotal	163,615	150,945	179,250	191,700	12,450

PARTS AND SUPPLIES

Office Supplies	\$ 982	\$ 700	\$ 1,000	\$ 1,500	\$ 500
Food and Medical Supplies	253	-	500	500	-
Maintenance Supplies	21,200	19,484	25,000	25,000	-
Clothing Supplies	252	1,371	800	800	-
Small Equipment (> \$7,500)	2,279	2,427	6,000	6,000	-
Subtotal	24,965	23,982	33,300	33,800	500

CAPITAL

Equipment (> \$7,500)	\$ 7,000	\$ -	\$ 16,000	\$ 16,000	\$ -
Subtotal	7,000	-	16,000	16,000	-

ICE & EVENTS CENTER FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
COST OF GOODS SOLD					
Adult Hockey	\$ 3,270	\$ 4,124	\$ 15,000	\$ 15,000	\$ -
Hockey Lessons	72	1,935	1,000	2,000	1,000
Learn to Skate	669	1,325	1,000	1,500	500
Skate Sharpening	1,006	713	2,000	2,000	-
Birthday Parties	11,120	10,528	13,000	13,000	-
Special Events Costs	4,853	3,294	15,000	15,000	-
Concessions Inventory	33,912	36,290	35,000	38,000	3,000
Laser Tag	1,500	2,864	2,400	3,000	600
Miniature Golf	2,152	2,456	4,000	4,000	-
Merchandise Inventory	1,966	1,922	2,500	2,500	-
Bumper Cars	1,490	77	3,000	3,000	-
Subtotal	62,009	65,529	93,900	99,000	5,100
INTRA CITY					
Fleet Parts	\$ -	\$ -	\$ -	\$ 500	\$ 500
Fleet Inventory Fuel	-	-	-	1,000	1,000
Fleet Labor	3,506	720	3,000	500	(2,500)
Transfer to Other Funds	-	295,875	-	-	-
Subtotal	3,506	296,595	3,000	2,000	(1,000)
MISCELLANEOUS					
Depreciation	\$ 138,741	\$ 153,645	\$ 139,000	\$ 154,000	\$ 15,000
Subtotal	138,741	153,645	139,000	154,000	15,000
TOTAL	\$ 820,951	\$ 1,175,104	\$ 970,215	\$ 1,030,045	\$ 59,830

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 421,114	\$ 484,407	\$ 505,765	\$ 533,545	5%
Contractual Services	163,615	150,945	179,250	191,700	7%
Parts and Supplies	24,965	23,982	33,300	33,800	2%
Intra City	3,506	296,595	3,000	2,000	-33%
Miscellaneous	138,741	153,645	139,000	154,000	11%
Capital	7,000	-	16,000	16,000	0%
Cost of Goods Sold	62,009	65,529	93,900	99,000	5%
Total Expenditures	\$ 820,951	\$ 1,175,104	\$ 970,215	\$ 1,030,045	

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SURFACE WATER MITIGATION FUND



REVENUE					
	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTERGOVERNMENTAL REVENUE					
Fee Revenues	\$ -	\$ -	\$ 5,983,757	\$ -	\$ (5,983,757)
Subtotal	-	-	5,983,757	-	(5,983,757)
TOTAL	\$ -	\$ -	\$ 5,983,757	\$ -	\$ (5,983,757)

SURFACE WATER MITIGATION FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ -	\$ -	\$ 75,000	\$ -	\$ (75,000)
Regular Employees	-	-	162,459	-	(162,459)
Health Insurance	-	-	35,516	-	(35,516)
FICA	-	-	16,664	-	(16,664)
Public Employees Pension	-	-	34,745	-	(34,745)
Workers Compensation	-	-	4,618	-	(4,618)
Longevity Pay	-	-	195	-	(195)
Life Insurance	-	-	60	-	(60)
Subtotal	-	-	329,257	-	(329,257)
CONTRACTUAL SERVICES					
Professional Development	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)
Dues and Subscriptions	-	-	1,500	-	(1,500)
Professional Services	-	-	94,300	-	(94,300)
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	-	-	1,137,300	-	(1,137,300)
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)	\$ -	\$ -	\$ 405,700	\$ -	\$ (405,700)
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	-	-	4,505,700	-	(4,505,700)
TOTAL	\$ -	\$ -	\$ 5,983,757	\$ -	\$ (5,983,757)

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ -	\$ -	\$ 329,257	\$ -	-100%
Contractual Services	-	-	1,137,300	-	-100%
Parts and Supplies	-	-	11,500	-	-100%
Capital	-	-	4,505,700	-	-100%
Total Expenditures	\$ -	\$ -	\$ 5,983,757	\$ -	

FLEET MAINTENANCE FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CHARGES FOR SERVICES					
Fleet Charges-Fuel	\$ 2,077,301	\$ 1,880,035	\$ 3,376,005	\$ 3,376,005	\$ -
Fleet Charges-Parts	1,681,356	1,736,923	2,234,579	2,234,579	-
Fleet Charges-Labor	1,642,121	1,919,267	1,474,750	1,474,750	-
Subtotal	5,400,778	5,536,225	7,085,334	7,085,334	-
INTEREST					
Interest	\$ 6,302	\$ 8,498	\$ 4,877	\$ 10,000	\$ 5,123
Unrealized Gain (Loss)	-	7,000	-	-	-
Change in FMV	551	-	-	-	-
Subtotal	6,853	15,498	4,877	10,000	5,123
MISCELLANEOUS					
Property Sales	\$ 3,568	\$ 682	\$ -	\$ -	\$ -
Misc. Revenue	1,306	477	-	-	-
Subtotal	4,874	1,159	-	-	-
REVENUE FROM RESERVES					
Revenue from Reserves	\$ -	\$ -	\$ -	\$ 29,757	\$ 29,757
Subtotal	-	-	-	29,757	29,757
TOTAL	\$ 5,412,505	\$ 5,552,882	\$ 7,090,211	\$ 7,125,091	\$ 34,880

FLEET MAINTENANCE FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Division Manager	\$ 86,508	\$ 87,787	\$ 87,787	\$ 100,004	\$ 12,217
Regular Employees	623,832	628,135	660,096	893,274	233,178
Temporary/Part Time	17,220	20,151	48,500	48,500	-
Overtime	8,851	8,824	16,000	16,000	-
Health Insurance	165,354	139,616	167,974	222,819	54,845
FICA	56,257	58,368	60,794	78,679	17,885
Public Employees Pension	106,127	106,702	112,697	153,655	40,958
Workers Compensation	16,294	16,146	16,926	20,864	3,938
Longevity Pay	5,970	6,295	5,760	5,760	-
Specialty Pay	1,200	1,200	1,200	1,200	-
Mileage Allowance	417	-	460	460	-
Tool Allowance	14,000	13,800	14,400	12,000	(2,400)
Life Insurance	597	588	627	693	66
Employee Appreciation Pay	-	34,470	-	-	-
Accrued Leave Payout	7,196	41,504	-	-	-
Accrual to Adjust to Actual Pay	-	19,657	-	-	-
Subtotal	1,109,824	1,183,243	1,193,221	1,553,908	360,687
CONTRACTUAL SERVICES					
Professional Development	\$ 10,715	\$ 9,218	\$ 19,500	\$ 19,500	\$ -
Dues and Subscriptions	10,294	10,110	10,000	10,000	-
Professional Services	76,060	67,541	600,000	600,000	-
Printing	80	-	300	300	-
Postage and Freight	50	5	200	200	-
Insurance and Bonding	37,105	38,058	38,000	43,450	5,450
Telecommunications	2,601	2,519	2,400	2,600	200
Gas and Electric Utilities	31,902	30,612	29,300	29,700	400
Rental	-	2,212	-	-	-
Maintenance (Labor Services)	361,529	213,955	240,000	740,000	500,000
Computer Software/Maintenance	11,067	14,144	14,562	14,562	-
Copier Expenses	2,659	2,112	2,750	2,750	-
Subtotal	544,061	390,486	957,012	1,463,062	506,050
PARTS AND SUPPLIES					
Office Supplies	\$ 1,834	\$ 3,078	\$ 2,000	\$ 3,000	\$ 1,000
Food and Medical Supplies	778	1,152	1,000	1,000	-
Maintenance Supplies	14,984	16,489	15,000	15,000	-
Fuel (Non Fleet)	3,724	4,120	4,000	4,000	-
Clothing Supplies	4,911	3,707	8,000	8,000	-
Small Equipment (> \$7,500)	11,862	7,987	14,500	14,500	-
Non-Inventory Tires	86,819	79,867	150,491	158,016	7,525
Non-Inventory Parts	734,926	732,923	750,100	787,605	37,505
Subtotal	859,838	849,323	945,091	991,121	46,030

FLEET MAINTENANCE FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
CAPITAL					
Equipment (> \$7,500)	\$ -	\$ -	\$ 95,000	\$ 95,000	\$ -
Motor Vehicles (> \$7,500)	-	-	350,000	-	(350,000)
Building Impr (> \$40,000)	-	418,045	-	-	-
Subtotal	-	418,045	445,000	95,000	(350,000)
INTRA CITY					
Cost Allocation	\$ 132,986	\$ 148,525	\$ 179,300	\$ 195,000	\$ 15,700
Fleet Labor Costs	533,433	504,880	500,000	500,000	-
Inventory Fleet-Fuel	1,700,838	1,622,719	2,205,000	2,205,000	-
Fleet Fuel, Labor, and Parts	51,753	59,175	56,000	60,000	4,000
Fleet Inventory Adjustment	(93,722)	(5,404)	-	-	-
Subtotal	2,325,289	2,329,895	2,940,300	2,960,000	19,700
MISCELLANEOUS					
Depreciation	\$ 57,917	\$ 61,141	\$ 58,000	\$ 62,000	\$ 4,000
Carryover to Reserves	-	-	551,587	-	(551,587)
Subtotal	57,917	61,141	609,587	62,000	(547,587)
TOTAL	\$ 4,896,928	\$ 5,232,133	\$ 7,090,211	\$ 7,125,091	\$ 34,880

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 1,109,824	\$ 1,183,243	\$ 1,193,221	\$ 1,553,908	30%
Contractual Services	544,061	390,486	957,012	1,463,062	53%
Parts and Supplies	859,838	849,323	945,091	991,121	5%
Capital	-	418,045	445,000	95,000	-79%
Intra City	2,325,289	2,329,895	2,940,300	2,960,000	1%
Miscellaneous	57,917	61,141	609,587	62,000	-90%
Total Expenditures	\$ 4,896,928	\$ 5,232,133	\$ 7,090,211	\$ 7,125,091	

PERMANENT FUND



PERPETUAL CARE FUND



REVENUE					
	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTEREST					
Interest	\$ 37,739	\$ 35,116	\$ 16,400	\$ 30,000	\$ 13,600
Unrealized Gain (Loss)	(8,111)	7,017	-	-	-
Realized Gain/Loss Investment	(1,262)	271	-	-	-
Change in FMV	(1,761)	-	-	-	-
Subtotal	26,605	42,404	16,400	30,000	13,600
MISCELLANEOUS					
Cemetery-Lot Sales	\$ 13,120	\$ 9,760	\$ -	\$ 10,000	\$ 10,000
Subtotal	13,120	9,760	-	10,000	10,000
TOTAL REVENUES	\$ 39,725	\$ 52,164	\$ 16,400	\$ 40,000	\$ 23,600

PERPETUAL CARE FUND



EXPENDITURES					
	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
MISCELLANEOUS					
Transfer to Other Funds	\$ 26,605	\$ 42,404	\$ 16,400	\$ 40,000	\$ 23,600
Subtotal	26,605	42,404	16,400	40,000	23,600
TOTAL EXPENDITURES	\$ 26,605	\$ 42,404	\$ 16,400	\$ 40,000	\$ 23,600

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Miscellaneous	\$ 26,605	\$ 42,404	\$ 16,400	\$ 40,000	144%
Total Expenditures	\$ 26,605	\$ 42,404	\$ 16,400	\$ 40,000	

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SELF INSURANCE FUND



REVENUE

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
INTEREST					
Interest	\$ 200,413	\$ 231,914	\$ 150,310	\$ 187,200	\$ 36,890
Change in FMV	8,428	-	-	-	-
Subtotal	208,841	231,914	150,310	187,200	36,890
MISCELLANEOUS					
Drug Rebates-Employees	\$ 450,320	\$ 307,838	\$ 450,320	\$ 250,000	\$ (200,320)
Drug Rebates-Retirees	34,002	18,784	34,002	10,000	(24,002)
Stop Loss-Excess Deductible	731,976	926,982	548,982	582,190	33,208
Misc. Revenue	4,726	2,268	4,726	1,000	(3,726)
Employee Premiums	9,147,476	9,827,077	9,376,163	10,313,779	937,616
Retiree Premiums	164,679	144,370	168,796	185,676	16,880
COBRA Premiums	4,816	4,264	4,937	5,430	493
Alternative Funding Reimb	620,002	300,259	465,002	200,000	(265,002)
Wellness Vending Machine Sales	-	415	600	400	(200)
Subtotal	11,157,998	11,532,257	11,053,528	11,548,475	494,947
TRANSFERS					
Transfers from General Fund	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Subtotal	-	-	-	1,000,000	1,000,000
TOTAL	\$ 11,366,839	\$ 11,764,171	\$ 11,203,838	\$ 12,735,675	\$ 1,531,837

SELF INSURANCE FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
PAYROLL					
Temporary/Part-time	\$ 8,873	\$ 23,231	\$ 36,400	\$ 36,400	\$ -
FICA	679	1,777	2,785	2,785	-
Workers Compensation	199	493	772	735	(36)
Employee Appreciation Pay	-	1,189	-	-	-
Accrual to Adjust to Actual Pay	-	738	-	-	-
Subtotal	9,750	27,427	39,956	39,920	(36)
CONTRACTUAL SERVICES					
Professional Services	\$ 85,225	\$ 94,948	\$ 90,993	\$ 90,000	\$ (993)
Licenses and Fees	2,619	2,830	2,619	2,619	-
Telecommunications	265	100	660	660	-
Computer Software/Maintenance	-	-	10,000	10,000	-
Uncollectible Accounts	532	-	532	532	-
Stop Loss Premiums-Employee	852,348	1,141,401	916,274	989,576	73,302
TPA Fees-Employee	333,311	342,947	358,310	386,975	28,665
Claims Expense-Retiree	344,137	175,181	369,947	399,543	29,596
TPA Fees-COBRA	291	137	313	338	25
Claims Expense-Employee	7,965,403	9,221,489	8,647,851	9,523,358	875,507
Stop Loss Premiums-COBRA	523	439	562	607	45
Claims Expense-COBRA	16,009	170	17,210	18,587	1,377
Stop Loss Premiums- Retiree	15,929	15,764	17,124	18,493	1,369
TPA Fees-Retiree	7,159	5,837	7,695	8,311	616
Subtotal	9,623,751	11,001,243	10,440,089	11,449,599	1,009,510
PARTS AND SUPPLIES					
Office Supplies	\$ 586	\$ 66	\$ 586	\$ 586	\$ -
Small Equipment (> \$7,500)	1,716	-	3,000	3,000	-
Subtotal	2,302	66	3,586	3,586	-
COST OF GOODS SOLD					
Wellness Vending Machine Inv.	\$ -	\$ 376	\$ 600	\$ 600	\$ -
Subtotal	-	376	600	600	-

SELF INSURANCE FUND



EXPENDITURES

	2024 Actuals	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	\$ Change from 2026 to 2027
MISCELLANEOUS					
Employee Wellness Program	\$ 57,589	\$ 107,031	\$ 15,000	\$ 15,000	\$ -
Alternative Funding Costs	186,001	90,078	199,951	215,947	15,996
Prepaid Claims Fees	9,495	-	10,207	11,023	816
Claims Cash Flow Regulator	459,952	(316,152)	494,448	-	(494,448)
Carryover to Reserves	-	-	-	\$ 1,000,000	\$ 1,000,000
Subtotal	713,036	(119,043)	719,606	1,241,970	522,364
TOTAL	\$ 10,348,838	\$ 10,910,069	\$ 11,203,838	\$ 12,735,675	\$ 1,531,837

	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED	% CHANGE
Payroll	\$ 9,750	\$ 27,427	\$ 39,956	\$ 39,920	0%
Contractual Services	9,623,751	11,001,243	10,440,089	11,449,599	10%
Parts and Supplies	2,302	66	3,586	3,586	0%
Cost of Goods Sold	-	376	600	600	100%
Miscellaneous	713,036	(119,043)	719,606	1,241,970	73%
Total Expenditures	\$ 10,348,838	\$ 10,910,069	\$ 11,203,838	\$ 12,735,675	