

SPECIAL WORK SESSION AGENDA



**Casper City Council
 City Hall, Council Meeting Room
 Tuesday, May 19, 2021, 4:30 p.m.**

Special Work Session Meeting Agenda		Recommendation	Allotted Time	Beginning Time
Recommendations = Information Only, Move Forward for Approval, Direction Requested				
1.	Class & Comp Review	Information Only	20 min	4:30
2.	Budget Review	Direction Requested	2.5 hrs	4:50
Approximate End Time:				7:20

Please silence cell phones during the meeting

We are CASPER

Communication Accountability Stewardship Professionalism Efficiency Responsiveness



Compensation and Classification Study: Review of Findings & Recommendations

City Council

May 19, 2021

Project Intent & Scope

Intent: To recruit and retain top talent by ensuring all employees at the City of Casper are paid competitively to market and that the pay system is objective and transparent.

Scope: Provide recommendations to update the City's Pay Structure and provide a benefit comparison based on current, statistically valid market data from a defined market area that is appropriate for the City of Casper, including recommendations for implementation and ongoing maintenance.

Overview of Process

- ▶ Met with Leadership team at project kick off to understand current state/specific concerns and review positions
- ▶ Facilitated meeting with Leadership team to create a Definition of Market - selected a broad regional area for data validity
- ▶ Met with All dept heads individually and with many teams and employee groups to fully understand positions
- ▶ Deployed a Position Description Questionnaire and received responses from 105 employees, providing insight into many positions
- ▶ Shared project overview and deliverables with City Council and with all employees
- ▶ Designed, deployed and aggregated results from a custom Compensation survey to collect data on 42 positions across all City departments

Overview of Process

- ▶ Used data from custom survey for benchmark positions (very good participation)
- ▶ Pulled data from Employers Council survey for Northern Colorado to supplement custom survey data
 - ▶ When duplicate data existed, we used the custom survey data as it is more recent
- ▶ We used the actual wages being paid to employees doing similar work for each position - based on JD review, PDQs and Dept meetings
- ▶ All data was geographically adjusted to Casper (using ERI)
- ▶ Adjusted benchmarks as necessary for span and scope of the role
- ▶ We matched 153 positions to market and “slotted” 39 positions based on those benchmarks and internal equity

Proposed Pay Structure - Gen Gov't

- ▶ Proposing open range structure, no predefined steps for greater flexibility
- ▶ Range widths vary from 35% to 40% - versus previous 22% - much greater ability to move through range and be above market based on tenure
- ▶ Midpoints are 10% apart - versus around 5% - less overlap and fewer ranges overall (from 53 to 24) - simple design is easier to communicate

High Level Impact - Gen Gov't

- ▶ Some positions changed relative position on the Classification listing (meaning they are higher or lower than positions they were grouped with before)
- ▶ 3 positions have incumbents below the Minimum of the new range
- ▶ 18 positions (total of 43 incumbents) are above the Maximum of the new range
- ▶ 5-8% will be maxed out versus 53% currently
- ▶ Wider ranges provide much more "upside" potential for employees
- ▶ Open ranges eliminate the heavy "front loading" of the current structure
- ▶ Implementation will be easier since it's an open range and most employees can be placed in new range without pay changes

Proposed Police Pay Structure

- ▶ Keeping Non-Exempt Sworn Police positions on a step-based plan (Non-sworn and leadership police positions will remain on General Government open range scale)
- ▶ Combine Police Officer and Senior Police Officer into a 7-step grade and widens the range (28% versus 22%)
- ▶ Percentage increase for Steps 6 and 7 are less than 1-5 (slightly front-loaded)
- ▶ All range Minimums and Maximums are above current - no Officers will receive less than current step program
- ▶ Movement through the steps are budget dependent and not automatic each year at the percentage listed

Approved Phased in Implementation Plan

- ▶ July 1, 2020 - vacation accruals increased from 10 to 12 days for employees 1-4 years of employment, and tool allowance increased for Mechanics.
- ▶ July 1, 2021 - Slide City employees, except those covered by the Local 904 Fire Union, to the Graves Pay Scale with no pay increases unless an employee is below the proposed minimum market range, and increase law enforcement pension employer contribution by 1%:

Costs associated with implementing Graves Plan in July 1, 2021:	
14 Full time general employee group to be brought up to new minimum of Graves pay range (the number of full time employees in this group has changed since the study was completed)	\$20,010
8 Police Officers to be brought up to new minimum of Graves pay range (fluctuates as people leave)	\$19,615
Employer increase for sworn personnel in Law Enforcement Pension 1%	\$87,500
General Fund total	\$127,125

- ▶ January 1, 2022 - Reassess budget availability to evaluate pay increases for positions in areas of compression or due to job market changes.

Questions?

CITY OF CASPER, WYOMING

May 17, 2021

MEMO TO: His Honor the Mayor, and Members of the City Council

FROM: J. Carter Napier, City Manager

SUBJECT: Budget Message for Fiscal Year 2022

Introduction

Pursuant to the direction of the City Council and as required by State law, the proposed Fiscal Year 2022 (FY 22) budget is attached for Council's review. The attached budget represents a balanced approach for funding the operations of the City of Casper and providing services to the citizens of Casper for FY 22. The attached budget however is staff's collective suggestion as to how the funds should be allocated for the next year. Council now has the responsibility to review the draft budget materials, make changes as necessary, and provide further direction as Council sees fit. The budget should reflect the will of the Council as to the City's finances for FY 22; it is our hope that the budget work sessions will help draw that direction into the discussions and the budget document, as it needs to be formally considered no later than June 22. The total budget being proposed for FY 22 is \$147,046,429.ⁱ

Summary Overview

Considering the challenges associated with the question of whether or not the effects of the pandemic are over from a financial standpoint are many and as of yet, do not have resolute conclusions. However, much of the conversation that hampers a feeling of a full-throated recovery being underway in Wyoming is whether or not our energy economy can perform in this new political environment. Over the last year this country's administration changed from a leadership being very much in support of energy development to a more hostile administration featuring an indefinite moratorium on energy leases on Federal lands enacted within the first 100 days of Mr. Biden's presidency. While that regulation is unclear as to the impact it will have on leases not yet approved but filed prior to the moratorium, we do know that resources made available through directional drilling for example are likewise off limits for now. The more vexing question is what the existing policy impact will be over the long-term on the pricing of Natrona county's chief export.ⁱⁱ This budget is designed to assume that for the next year, currently producing wells will continue, but that exploration/development will likely be stifled.

Notwithstanding, positive indicators are coming to life so far in this calendar year. Whereas a year ago, events at the Ford Wyoming Center and elsewhere were unilaterally cancelled precipitating a \$13-15M loss for the community, State basketball along with several other helpful events are in full swing now. While the job losses surrounding the pandemic are not fully recovered, a number of businesses have come to town or are developing relocation plans that have or will undoubtedly restore some employment with a more diverse base.ⁱⁱⁱ The housing market is normally a reliable indicator of positive economic trends. Moving into the summer

CITY OF CASPER, WYOMING

season, sales continue to be unrelenting providing good reason for subdivision development to push upward.^{iv}

It is staff's belief that there is reason for hope in Casper for some return to moderate growth and some normalcy over this next year. The budget as proposed is designed under that context along with a healthy dose of caution given the State's budget process that will be underway as we close FY 22. Council will see that while the tone of the budget is that of pushing forward, there is also discussion included as to some areas to focus on that can change the fundamentals of the City's operations should the next biennium not bode well for Casper while other financial shoes potentially drop locally.^v

Revenue

General Fund

Staff has taken very meticulous measures to ensure that dollars used for general fund operations are not dollars that have a limited lifespan or a legislative directive for non-operational uses. Council has supported this idea given the value they have historically placed on living within the means afforded on a plannable, long-term basis instead of a year-to-year construct that using one-time dollars would evoke.

Two larger examples come to mind that are potential exceptions to this practice. Previous Council directives, in concert with citizens' surveys supporting the idea, allow for 1% funds to be used to offset operational costs at the pools (Aquatics cost centers) in order to keep costs for pool entry very low. Otherwise, 1% dollars are primarily used for the support of capital projects and other one-time purchases. Another example that could possibly be considered as an exception to this cardinal rule is with regard to the use of direct distribution dollars, strategies of which will be discussed later in this message.

When the direct distribution program was originally established, the directive from the Legislature of the day was that indeed these dollars should not be utilized as an operational revenue because it would not be guaranteed into perpetuity and therefore could leave the respective operations being funded without the associated dollars. For many years, the Legislature did treat the existence of the program on a biennium- to- biennium basis thereby accentuating the need to only use those dollars for one-time uses like for capital or equipment. Many years later however, the Legislature did allow for a more flexible use of these funds thereby opening the door to operational applications. Furthermore, the amount of dollars dedicated to this program became more fixed as did the way in which these dollars would be distributed to the communities.^{vi} In accordance with these important legislative changes, the City of Casper incorporated the entire balance of these State-distributed funds into its general fund operations some six or seven years ago.

FY 22 will start out on a surprisingly positive note with regard to sales and use tax receipts given the outcomes following the advent of the pandemic of 2020. Despite the economy being put on hold during most of the second quarter of 2020, it is anticipated that with the investment the

CITY OF CASPER, WYOMING

Federal government has made in cash payments to households, CARES dollars to businesses, and increased unemployment payments, the economy will continue to be buoyed locally through much of FY 22. While the budget FY 21 proposal projected the actual sales tax receipts downward by some 20% or more in FY 21, the actual loss projected for year end is more along the lines of 6-8%.

This dynamic sets an interesting table for what to consider for sales tax dollar projections for FY 22.^{vii} Indeed setting the course only along the lines of what was actual receipt rates in FY 21 is an option. This would suggest no new revenue growth and would put the general fund in peril of being able to fund needed positions, health insurance increases, required retirement contributions, inequities internally discovered by the Graves study, very moderated support of the Health Department and Advance Casper, along with holding off of the implementation of the Graves study for yet another year in order to get our positions back in line with market.

The approach staff is proposing is that of accounting for some revenue growth in sales taxes over what was incurred in FY 21. The budget as proposed considers a five percent growth factor in this important revenue stream despite projections otherwise garnered suggesting more activity in this revenue category. In light of how these potential receipts compare to years past, the sales tax revenue stream we are projecting for the general fund is a little less than the average actual receipts of the last fifteen years.^{viii} Council may view this approach as being too conservative or perhaps pushing the projection envelope too much. Changes in this projection specifically will be a critical factor potentially affecting the integrity of the general fund reserves.

The balance staff is trying to find here would be made much more challenging in comparison to what would happen if indeed the State decides to pull back on direct distribution in the next biennium (starting July 1, 2022). As the Council has heard a number of times, direct distribution plays a significant role in the operational revenue outlook for the general fund. In fact, the \$3.8M being planned for in the operations of the general fund in the FY 22 proposal accounts for nearly 9% of the operating revenue stream all by itself.^{ix} In the budget session prior to the pandemic (May 2019), Council took the strategic approach of trading revenue in the general fund as a means of isolating the use of the direct distribution dollars for general fund operations. This strategy involves taking any revenue growth, in concert with freezing corresponding operational expenses so that direct distribution could effectively be transitioned to capital or other one-time expenses instead of the ongoing operational expenses the general fund has grown to rely heavily upon. Council may want to consider at least a phased transition as growth may be on the City's operational horizon. Particularly in light of the tenuous nature direct distribution may take for the larger communities like Casper.

Franchise fees are a big contributor to the operations of the general fund.^x In recent years, legislative and regulatory changes have indeed hampered cities and towns abilities to see the potential for this revenue category improve both in Wyoming and across the nation. Despite these efforts, the growth of the presence of the telecom industry locally will at least bolster this revenue category if not improve it over time. If indeed some of the commitments that these companies are making come to pass, not only will revenue for the City improve, but the availability of improved service options will be the tide that rises all ships locally as reliability continues to be a bone of contention for businesses in town that are growing in their dependence

CITY OF CASPER, WYOMING

upon this important aspect of Casper's infrastructure. Council's goals along these lines are very timely indeed.

Certainly, a general fund revenue that has proven to be a significant surprise as to its resiliency through the pandemic and into this next fiscal year is that of building permits dollars. The building activity over the last year in the form of remodels and commercial building has been very surprising. Staff believes that this trend will continue into the next budget year thereby contributing to an overall building permit revenue stream of \$1.3M. While it has been interesting to see the chilling effect that recent property tax policy has had on subdivisions that were thought to be coming online, there will be some exciting commercial projects moving forward in 2021, to include:

- The Nolan project valued at \$8M
- Alderpark Senior Apartments valued at \$6M
- Visual Arts building at Casper College valued at \$12M
- Liberty Square Apartments valued at \$13M

Building project valuations came it at a solid \$70M for 2020. Calendar year 21 will come it in a level of at least \$62M which certainly could improve should other projects come together that staff is currently getting calls about but of which have not yet received plans.

The funding outlook being proposed in the FY 22 budget does not assume any rescue dollars for City operations from the CARES dollars received from the State/Federal Government in 2020. However, staff is proposing that the \$50K being utilized by Visit Casper to market the Ford Wyoming Center's being open for business again and the Center's 40th anniversary be taken from the CARES fund. This makes sense given how closely this program proposal ties with the original rules and legislative intent proffered by the Federal government.

Within the last few weeks, staff was notified that funds will be made available through the American Rescue Plan Act (ARPA) to the City of Casper. While the full detail of the rules is not entirely clear yet, without a doubt this installment of funds is meant to be less restrictive than the CARES dollars of last year to include uses like revenue replacement lost as a result of the pandemic. It is also clear that emphasis with regard to rural broadband connectivity along with water and wastewater infrastructure will be included in the directives. Furthermore, the timeline by which these dollars need to be spent is much more flexible as well, the deadline of which could be as late as 2024.

The amount that the City of Casper is expected to receive is \$9.1M payable over a two-year period of time starting in early FY 22. Once those dollars land in Cheyenne, the Legislature has ten days to turn those dollars around to the municipalities for their use. There is a possibility that Casper will receive those dollars directly and not distributed through the State. Regardless, it is not expected that the Legislature will require some level of application process for the dollars the cities and towns are expected to receive. Therefore, Council will have the chance to determine how in fact those dollars can be spent over the next couple years. Nothing is being proposed in the FY 22 budget to draw these funds down due in part to the fact that the clarity staff needs as to how those dollars can be spent is missing as of the writing of this message. Staff will also be

CITY OF CASPER, WYOMING

looking at ways in which accessing the remaining balance of over \$1B at the State level can be leveraged into the City of Casper for needed projects over the next year or more.

As for some other general fund revenue trends, there are a couple things additionally to be aware of in the budget proposal. Staff is of the mindset that indeed gaming in Natrona County will continue to see an uptick again as people locally are already getting out and becoming much more comfortable gathering in these kinds of venues. While there wasn't a whole lot of loss throughout the pandemic from the revenue receipts perspective, staff believes that hitting the \$1M mark in FY 22 is a conservative view in this revenue category given the growing popularity that this brand of entertainment provides our citizens.^{xi}

The one caveat staff will be watching over the next year in this revenue area, is with regard to the possibility of Natrona County going the way of Campbell County which includes switching gaming providers in the community. This type of change could indeed put a pause on the gathering of revenues collected locally, although the future for this revenue stream would at least remain static once the impact of the potential changes concludes.

Enterprise Funds

Unlike the General Fund, the Enterprise Funds, or business entities of the City of Casper, are much more predictable and plannable and are managed by policy decisions made independently by the City Council. While there are pressures to maintain rate structures that are not overly dependent on large, annual increases, Council has taken great strides in recent years to review much more often and closely the performance of these funds. Council takes seriously the oversight of these funds to ensure safe, dependable and effective services for a moderate cost. Accordingly, FY 22 will be the year that Council will entertain rate hearings on all of the enterprises to determine their financial course over the next two years.

Water

As of the status update to Council in February 2021, the water fund was performing at a level that is above the optimal range to such a degree that there will be just over \$11M in total fund equity by the end of FY 21. Given that the reserves and restricted amounts are set at a rate by policy directive of nearly \$7M for the water fund, Council has not seen fit to incur aggressive rates while still maintaining a reasonable capital program of replacing water lines, etc. This has the effect of bringing down the value of the equity in this fund to be more in line with an optimum operating range over time. In that there aren't huge project needs on the horizon that a substantial savings would be requisite, allowing the value of the fund to bear some costs without offsetting revenues to replace those losses is appropriate.

Should the purchasing patterns occur consistent with most summers by our citizens and corporate neighbors, the fund will incur a drop in overall equity by \$1.1M by end of FY 22. This would result in an unencumbered cash balance of \$3.1M over and above the requisite amounts in the water fund.

Sewer/WWTP

This fund (which is technically one of two funds that accommodates the entirety of the sewer system) has been one that will likely need a series of rate increases next year and beyond to keep ahead of not only increasing costs, but also the rather sizeable plant upgrades on the near horizon. Council is aware that a number of interim repairs are needed to the plant prior to the major renovation coming in 7-10 years (which is estimated to be approximately \$20M). The interim repairs, most of which are mechanical, will require \$4-5M additionally. These interim repairs are currently built into the rate model and are what contribute to the need for a consistent 6% increases for the next four or five years. Given the significant balances this fund has had over the last several years, many projects have been able to be leveraged while still allowing this fund to perform at an optimal level, particularly if the rates can be maintained as discussed. (These rates will bear the current building/replacement rate as well as slowly build some savings in order to deal with larger capital needs previously discussed.)

This fund will also have the added burden of supplying funding back for the cost of the North Platte Sanitary Sewer Rehabilitation/Interceptor project. This financing will carry with it an average interest expense of \$77K/annually.^{xii} Despite the fact that 25% of the original loan through the State will be forgiven, the \$6M principal will be on the books being repaid for the next twenty years.

With the proposed FY 22 budget and in line with what Council formally directed in November 2019, the activity of the fund over the next year will see a planned equity loss of \$998K. The unencumbered cash balance will be more in line with the optimum operating range for the foreseeable horizon assuming water consumption stays relatively flat. The mandated reserves will remain untouched.

Refuse/Balefill

In many ways, these cost centers were the epicenter of COVID impacted enterprises managed by the City. The responsive tendencies exhibited by the populace were manifested in the transactions handled between these two funds. The bottom line for the Refuse Fund in particular is that it does not appear at this point, that the self-correcting necessary for this business enterprise is going to occur within the subject period as initially hoped. The review below however should provide an indication as to what staff will be looking for as recommendations for the utility hearings later in the year are prepared.

First of all, with the closure of many of the businesses over several months in 2020, a number of commercial customers reduced the amount of billable container pick-ups by a substantial degree. Furthermore, the industrial waste traffic generated typically by the energy industry also changed for the worse as well which is normally a fairly stable revenue stream. From the balefill perspective, some balancing was incurred in that drive-up traffic continued to show up across the scales. The other dynamic that was helpful came in the form of the wind turbine deposits that indeed brought some needed industrial waste that has good margins for the balefill fund to utilize. Adjusting the timing of the major capital items (like landfill closures/openings) was a luxury this fund can enjoy and also aided in providing some timely cost mitigation.

CITY OF CASPER, WYOMING

The more surprising dynamic came with regard to the residential trash streams throughout the economic slowdown of the pandemic period. As more residents were at home particularly during many of the summer months, “free” tipping fee passes became far more abundant in their use. To complicate the matter, with the distancing protocols in force for our scale clerks punching the passes was not advisable nor was close visual inspection of the utility bills being produced in order to assess their validity.^{xiii}

The symbiotic relationship enjoyed with these two funds has proven to be a very reasonable, effective means of isolating costs and providing independent revenues needed for the respective improvements and needs these funds host. This model however took on more meaning this past year in the way in which the tipping fee passes are billed to the refuse fund as is normally the case. In normal years, this cost is small, predictable and manageable enough that indeed the rate model accommodates those costs and are not typically a variable factor. For the period being discussed, those costs to the refuse fund on behalf of this program ballooned to more than double of what is normally accounted for in the rate model thereby throwing the behavioral curves into disarray. For a fund of this size, a program cost to swell to \$600K (34% increase) unexpectedly is no small matter and will indeed have a disruptive influence on the behavior of the fund.^{xiv}

As another feature of the pandemic period, commodity pricing did not work in the favor of the fund either. Like many things, steel experienced a significant increase given the slowdown in the production of this material. For the refuse fund, the routine purchase of sanitation trucks and steel dumpsters proves to be quite a bit more challenging when those prices shift 40-45%. These kinds of purchases represent 20% of the expense portfolio in the refuse fund making these shifts hard to address. The combination of these factors not only require adjustment in order to provide for the necessary resilience but also to adjust for a potentially new norm this fund will now have to accommodate.^{xv}

Pursuant to the rate model Council approved in November 2019 and given the capital prospectus being proposed, the Balefill will actually be able to incur some positive cash activity of almost \$88K despite the challenges the pandemic period created for this enterprise. These dollars will grow the cash balance over and above the reserve requirement for this fund to \$2.7M by the end of FY 22. The funds needed to accommodate the significant capital projects come due at the landfill have been gathered for some time now. The cell projects could require as much as \$5M to complete.

The refuse fund is a different story given the challenges discussed above. The good news is that Council gets to decide how fast they would like to see the fund recover and under what mix of strategies that could work. With the plan Council adopted and in concert with the careful timing of significant purchases, this fund will make money again in FY 24. Council will get the chance to revisit this again in November of 2021 wherein they will determine if this trajectory makes sense. With the current proposal however, Council will need to determine if they can tolerate the fund dipping into reserves by about \$900K over the next year is appropriate. The following year however, the trajectory will be reversed and recovery can then begin.

At this moment in time, the rate payers have indicated a willingness to pay an increased rate for the cost to keep the eight recycling depots open and operate the MRF. The \$1.70 monthly

CITY OF CASPER, WYOMING

increase recently adopted coupled with the imbedded portion of costs in the current sanitation rate model, is expected to offset the added \$528K necessary to maintain the services the citizens want and necessary to guarantee the required reduction of contamination. Staff has learned over the last two years that indeed the refuse fund supplies resources for programs that are very popular among the City of Casper's rate payers!

Consistent with Council's newly minted goals is the commitment to seriously consider the advent of an enterprise dedicated to the maintenance and management of a stormwater utility in FY 22. One of the factors leading to the development of this goal is the response Council has provided recently that suggests \$20K annually being currently dedicated for the management of an asset 70% the size of the sanitary sewer system (which commands at least \$1M in annual operating dollars in Casper) is woefully inadequate. As Council has heard, the funding necessary to provide for needed repairs for the existing stormwater system equates to about \$15M. Furthermore, the added implements needed to appropriately deal with existing capacity requires \$35M in the next 15-20 years. In the spirit of being tasked with solutions necessary to deal with this vacuum of needs, the utility fund concept merits serious discussion as to its viability despite it not having been an option in the past.

Expenses

Human Resources

As is probably of no surprise to anyone, the largest category of expenses in the citywide budget is dedicated to the support of our Human Resources. Close to 52% of the operational budget is tied to employee wages and benefits kinds of expenses. That is nearly \$54M spent in the support of our employees and their associated benefit costs. Of those costs, just about 30% can be attributed to the expenses related to providing the other benefits the largest of which is health insurance to our 530 eligible employees.

Efforts to open legislative channels a couple years ago allowing cities and towns to participate in the State's health insurance pool proved to be successful. Staff maintains that the pool organized for servicing State employees and agencies that now includes school districts, cities, towns, and counties will serve to be a good option for a larger government organization like ours to minimize the impact of bad history cycles and shield the Council from the need for large ongoing cash infusions over and above employer-share rate increases.

While the change in insurance plans will rid the City of the need to infuse sums of cash from time to time, nor will the Council have to wrestle with the idea of passing on cost increases in the form of rate adjustments or plan design changes, Council needs to be aware that the bottom line expense for health insurance is a costlier burden for the City as the employer on an ongoing, operational basis. Case in point, during the final full year of the City being in the self-funded model of providing the health benefit, the City, as the employer spent \$5.4M. In the first full year of being on the State's plan, the City, as the employer, spent \$9.4M.^{xvi} Without a doubt, not covering retirees is a large part of the reason the final year in the self-funding model was so low given that previous years being in the \$8-9M range would not be unheard of particularly if the

CITY OF CASPER, WYOMING

benefits consumption cycle were bad. However, it is staff's suggestion that with that final plan design change and rate changes that likely would have happened, the employer's overall spend would likely be in the \$7-9M range not the \$9-11M range we will be in from now until the time the city will consider re-enlisting in the State's plan in three years.

For FY 22, the budget anticipates a modest \$200K increase in the overall expenses associated with participation in the State plan as the employer. Two features of the State's plan design that undoubtedly contributes to the higher cost for the City that is quite different than when the plan was managed internally, comes primarily at the feet of the costs to fund retiree's health plans. The City will stand to contribute \$360K in FY 22 on the part of retirees which would not have been the case prior. Given that the City cannot build this cost into rates, this is currently being funded by the residual balance in the Health Fund. At this burn rate, the health fund will be depleted in 9-10 years.^{xvii}

Second, the selection an employee can make with the State plan wherein if that employee selects basic dental or basic life as their only choice of needed coverage, the entire cost of the medical health premium is then incurred by the employer. This means that for the 22 employees who did not select the medical health benefit but did select basic life or basic dental, the City as the employer incurs the full premium cost without the offsetting revenue that would ordinarily be collected with a full benefit selection. This amounts to about \$240K per year being paid on these employees' behalf without receiving a full medical benefit for those employees who would otherwise pay some rates to offset these costs.

The measures that have been taken to reconcile budget shortfalls in recent years have definitely had a challenging impact to the staff resources necessary to provide the array of services the city offers. Without a doubt, as these changes compound upon each other year after year, the question continues to loom for department heads each year as to what their most critical needs are in response to where their customer demands are most acute. Having not had any requests for new positions for some time, it does not seem realistic to go another year without having some position requests in order to shore up some of the most critical of needs. Those requests include the following:

- In response to the growing reliance upon video data in the PD and with regard to the growing industry related to litigating enforcement matters, a Media Specialist is in desperate need in this department. Much of what this specialist will do will be along the lines of preparing video data for release in response to requests relating to litigation and public information releases. The organization and preparation of this data is becoming a huge need as this library grows and grows.
- Some recent changes in the Court offices requires an addition of a Clerk of Court to handle the management responsibilities associated with supporting the needs of the Judges as well as equipping the team necessary to cover the many customer needs that seem to be growing. With the activity increasing in Court, this supervision is growing in its importance as well. By converting an analyst position to a more equipped and higher-level supervisor of the team, staff is repurposing existing positions in order to meet current demands and needs. This model is the model that the office has been organized around for most of its history.

CITY OF CASPER, WYOMING

- With the rise in cyber infiltrations among many more cities and towns throughout America than ever before, the need for an IT Security Specialist could not be more pressing. This position will be entirely focused on protecting the City's information assets while helping to improve the City's security strategies.
- Council has suggested and staff concurs that the approach regarding social media and public outreach could be improved. In concert with these conclusions and that of the business plans put together for the utility enterprises, a PIO will be brought on to work with the many communication and outreach needs on behalf of the public utilities. Furthermore, a current position will be repurposed to better focus on a larger operational advocacy most recently centered primarily on parks and Keep America Beautiful initiatives. These positions will be brought into the City Manager's office.
- The Safety officer for the organization has been unfilled for some time now. An organization of this sophistication and high degree of safety touch points needs an employee dedicated exclusively to overseeing the management of the City's safety risks on a full-time basis. This budget proposal hopes to correct that matter.
- The position of a City Engineer has also gone unfilled for quite some time now. It is the intent of this budget proposal to re-authorize this position again with the hopes that it could be filled internally. By so doing, the vacated position could then be shed thereby providing quite a bit of the costs of obtaining this critical supervisory role once again.
- Since at least the early 1980's, the City Manager's office has had the support of an Assistant City Manager. That streak was broken four years ago where two assistant city managers were assigned back to the department head roles they originally came from (2017). While this budget does not seek to replace that level of a position back into the City Manager's office, it does suggest repurposing an existing unfilled position in the CM's office into a Chief of Staff position that brings some needed oversight and technical help back into the department. In the absence of such a role, the supervisory demand upon the City Manager will stay at 13 vs. overseeing the 8 department heads only.
- A dedicated effort to oversee the training and certification requirements for sixty-six highly trained service providers is not something that should be done on a part-time basis as in times past. The Fire Department is looking for budgetary support create a new Captain's-level position in order to ensure not only current certifications and other required continuing education are being met on a standardized basis, but to also introduce new training that could improve the services delivered by these critical providers. The required training that would be within the oversight of this position would also include hazardous materials, EMS training, rescue training tailored to the unique circumstances of our area. The possibilities this position creates with train the trainer licensing will also allow for more training to be done in-house as well.

In all, the FY 22 budget only brings on an additional five full-time positions that have never had a financial footprint in this organization and three additional part-time positions, if approved as presented.^{xviii} The remainder of the positions being proposed are a result of the repurpose, upgrade (in the large majority of cases), and reuse of existing positions calibrated to meet with the current, timely demands placed upon the organization. While the overall request represents approximately \$650K in financial impact to the general fund,^{xix} staff would contend that this proposal represents a very efficient means of working with we have in order to respond to the

CITY OF CASPER, WYOMING

needs of the day given the vast majority of these changes being brought forward through opportunities with existing positions that have are being used in a different, more dynamic way.

Unfortunately, this is not the last of the financial implications relating to the City's human resources with what the budget proposes to do over the next year. Council is aware that the effort to keep our teams in line with the market has now spanned two years. With the postponement of the start of this implementation a year ago given the concerns associated with the pandemic, the implementation at this point in time is critical. Should the Council decide ultimately to not enact the results of the study, staff would suggest updating the data before an implementation strategy is considered again in order to understand any lost traction the movements in the market will undoubtedly make throughout the interim.

If the budget proposal is maintained and approved as is, the costs associated with the Graves study are accounted for in the budget. This means that upon adoption, fourteen full-time employees (non-public safety) will immediately be moved to a market rate given their current comparative imbalance. Eight Police Officers will be brought up to the new minimum level of pay recommended by the study. The City, as the employer, will automatically provide an additional 1% toward the City's portion of the retirement plans dedicated to the sworn staff (PD.)^{xx} These changes will amount to an additional \$127K invested in our employees.

The final portion of the Graves recommendations that Council will need to be aware of is with regard to the re-initiation of pay increases for FY 22. The consultants recommend that Council wait until mid-year to consider pay increases. Their concern is that despite the study and the thoroughness by which the wage data was prepared, it is still entirely possible that issues with respect to both compression and internal equity may very well be glaringly manifest once the new data is absorbed into the system in its entirety. In that respect, understanding the changes that may yet need to be made will likely not be entirely known until then which may very well have strong financial implications that could drive the decision on how much to consider at that point in time. The timing will present a valuable opportunity to adjust for issues that will not be entirely realized during the evaluation phase of the study's implantation. Regardless, with everything being considered currently if the FY 22 budget is adopted as presented, Council stands to invest most of \$975K into the improvement and upgrade of current positions in order to meet current service needs and to get in line with market.^{xxi}

Recognizing that it has been some time since staff has seen an increase outside of those had with promotions or other natural progression opportunities, staff is suggesting that Council consider a one-time payment of \$900 to each full-time employee who are on staff as of July 1. Staff would suggest that this be net of any tax and other withholdings required of the City so that indeed each take home check is a true value of \$900 per full-time employee. While this does not have the full value that a pay raise would have, it does give staff something to work with while pay increases are phased back for the employees, post Graves implementation. The cost to provide this contribution would require an additional \$568K from the general fund and \$171K from the respective enterprises as well. While this is not included in the proposed FY 22 budget, there certainly would be room in the carry over cash balances of the general fund and the enterprises to adopt this proposal.^{xxii}

CITY OF CASPER, WYOMING

Another impact this budget will have to accommodate is that of the loss of just over \$300K that would have come from the School District to support ten school resource officers provided by the PD. The District made it known to the City earlier this year that indeed given the changes they are anticipating in the number of enrolled students for FY 22, the District can only afford to utilize six officers instead.^{xxiii} Had the Police Department not been so far below the authorized level of sworn staff, the challenge of absorbing these newly unfunded costs would present a real difficulty.^{xxiv}

Consequently, given that the increase in sworn staff was increased by ten solely for the purpose of covering the agreement with the school district established three years ago and a significant portion of that funding has been eliminated, staff is suggesting that moving forward with a sworn strength of 106 would be the new target in order to keep up with the demands of the campuses and regular operations.

Despite what has been very creative and forward-thinking efforts on the part of the Police Department lately, getting up to fully authorized levels of sworn staff has been an elusive goal for several years. Indeed, the pandemic did prove quite useful in obtaining quality lateral hires over the last year that the department would likely not have been a competitive option previously. Unlike in years past, the department will have the full funding intact as though they are employing all 106 officers the first day of the fiscal year. The Department will continue to work hard to achieve full, sworn strength in FY22.

Capital

Much of the Council's time has already been dedicated to planning the capital agenda for FY 22. As indicated in the corresponding discussion previously with Council, this is the first year wherein a full year of collecting capital revenue (1% dollars) was a requisite to preparing a capital agenda. Accordingly, staff will only be requesting project support pursuant to dollars already collected and on hand instead of trying to build an agenda with dollars that may not even come in over the next fiscal year. Conversely, if the year proves to be a more profitable year, Council will have the luxury of conducting a more aggressive agenda without the worry that cash projections may turn out to be wrong in twelve months (FY 23).

In this regard, the City collected \$14.4M, cash on hand in one cent dollars, to spend primarily on non-utility projects. With all of the projects being proposed and adopted, Council will have a \$28M building effort underway over the next year.^{xxv} One of the major influencing factors of the City's capital agenda for the utilities is that of WYDOT's building agenda working along with the City over the next year. WYDOT has a \$58M construction program slated to start sometime in FY 22 in the form of both the Poplar Street project (to Collins) and the Walsh Street marginal replacement. The City will have responsibility to take care of some utility work (sewer/water) in order to accommodate the Poplar project; the Walsh project will demand some investment on the part of the City for some of the enhancements adjacent to the project.

As for some of the more significant projects the FY 22 budget accounts for:

CITY OF CASPER, WYOMING

- Poplar and 1st. Street – By virtue of a cooperative agreement with the State, the City will replace water and sewer mains as part of WYDOT’s project. Enhancements including decorative lights, enhanced sidewalks, and pathway connections will also be the responsibility of the City. \$400K (1%#16), \$1.5M (Utilities)
- Industrial Avenue between Elm and David -- include complete reconstruction with the replacement of storm sewer along with the installation of curb & gutter and sidewalk -- \$550K
- WWTP – Boiler replacement in the Digester building -- \$1.4M
- Police Department – Costs associated with design, etc. for the police station project -- \$3.3M
- Parkway Trails Trust – PV to Robertson Road Bridge -- \$1.2M
- Streets – Miscellaneous improvements including Wolcott, Durbin, Ash Street and Center Street parking lots -- \$2.5M

Subsidies

Much discussion has occurred in regards to the level of subsidy the general fund should be providing to the facilities and programs relating to the City’s leisure or recreational services. Typically, the need for these added dollars, which is slated to be in excess of \$2.4M, provided by the general fund, is because the amount of revenues these areas collect do not meet the amount of expenses needed to provide the respective services. While the Council should be pleased with the new approach of looking at these operations in a much more business plan approach, the reality of fully eliminating a need for subsidy does not comport with the reality of what the rest of the public recreation industry experiences. Regardless, Staff will keep pushing for lower subsidies where possible.

One of the largest subsidies is provided for the operations of the Ford Wyoming Center. The subsidy request of the \$994,919 benchmark is driven by the contract the City has with Spectra Venue Management. This contract is binding until November 23, 2022. Although the contract requires this subsidy figure for planning purposes, the actual subsidy required could be much less year-to-year depending upon the success of the respective year’s events and marketing strategies.

For FY22, the estimated investment (subsidy) required to breakeven at the Ford Wyoming Center (FWC) is \$914,910.^{xxvi} This year, based upon the newly minted \$80,000 naming rights sponsorship by Ford Wyoming, the estimate is reduced and will hopefully be the benchmark for the duration of this relationship. Should operations continue to improve and events be allowed to happen at the FWC, the \$914,910 should be achievable. However, our partners with Spectra are highly motivated to reduce the investment by even more.

Contractually, Spectra will get 20% of the total required investment that is needed at the FWC below the \$994,910 benchmark. For example, if the FWC were to only require a \$894, 910 investment at the end of FY22, that would be \$100,000 below the benchmark. Hence, Spectra would get a \$20,000 incentive and the City would save \$80,000 for the year. Conversely however, if FWC were to require more than the benchmark (\$994,910) Spectra would have to

CITY OF CASPER, WYOMING

cover that amount up to half of their annual management fee. Half of the Spectra management fee for FY22 would be \$73,295.

Hopefully, Spectra will be able to continue the trajectory that was projected very positively last year indicating the right pressure on the subsidy albeit prior to the pandemic that knocked everything off course. Hints of this course started slowly since Spectra came on board as the operator. For FY 17, which was the partial year that the Events Center shifted to a private operator, the subsidy was \$1.2M. FY 18 saw some improvement in that it dropped to \$1.018M (after penalties). The FY 19 payment was at \$991,282, a little better than the bottom line subsidy for the first time. For FY 20, Spectra submitted a budget that was actually \$100K less than the required benchmark. Unfortunately for all of us, the pandemic came in very aggressively during the closing quarters of FY 20 thereby killing the high hopes of those successes being achieved, but still only requiring a subsidy of \$972K. FY 21 is projected to end with a \$967K subsidy need.^{xxvii} The contract with Spectra will not be eligible to be evaluated until the latter half of FY 22 in preparation for implementation in early FY 23.

In order to try and help the general fund for FY 22, the budget is designed to utilize the interest income from the perpetual care fund to offset the required subsidies for many of the general fund-dependent, recreation-based funds.^{xxviii} Staff anticipates that the projected interest income will come in just over \$500K, which was applied in the following manner:

- \$81,599 Ice Arena toward operations
- \$198,330 Rec Center toward operations
- \$96,553 Hogadon toward operations
- \$123,518 Aquatics^{xxix}

Each of these contributions do reduce the amount of operational dollars the general fund would otherwise have to provide if this interest income were not used to offset these subsidy amounts since the amount of revenue in each operation is inadequate to cover its costs. The down side for this approach is that any capital needs these dollars would have otherwise been used for will need to be deferred for later years in keeping with how these dollars have been used in the past. However, if the fund does net an income stream greater than the \$517K being projected for this year, those dollars will be able to be applied to maintenance and repairs on a cash-on-hand basis for FY 22.^{xxx} Council may want to consider this being a permanent policy approach to this type of interest income in order to keep the pressure on the general fund to supply these subsidies to a minimum.

Despite the interest income being used to offset the Casper Recreation Center's needs from the general fund, there will certainly still be a need to garner dollars in the form of an added subsidy. The second largest subsidy the City contends with is for the Casper Recreation Center. That subsidy for FY 21 is expected to be at \$698K. Some of the evaluation Council can expect to receive over the next year is to what degree the costs associated with this fund are due to athletic field use and sports programming. The hope is that with the right analysis on the right costs, the culprit expenses can be evaluated as to what is creating this high of a subsidy, perhaps unnecessarily. Again, another Council goal that is quite timely.

CITY OF CASPER, WYOMING

Aquatics has a fairly high combined subsidy as well. The difference with the subsidy given to this function is that a large portion of the subsidy comes directly out of 1% dollars. This has been a practice supported by the voters for quite some time.^{xxxii} The FY 22 budget does assume that \$325K will continue to be draw from 1%. However, there is still a \$12K subsidy from the general fund required to make up the true cost of providing low cost and in some cases, free swimming to the public.

Hogadon is another service that indeed has a sizeable need for offset by the general fund. FY 22 will require a \$250K infusion from the general fund. The City will get to experience how the service will fare with FY 22 being the first fiscal year for night skiing if unexpected COVID impacts do not kill the season again.^{xxxiii} The Ice Arena will need some \$145K to break even in FY 22 as well.

The Golf fund is not a fund that typically needs an infusion of cash for it to balance. In fact, depending on the season, golf can actually provide resources back to its reserve requirement or indeed give money back to the general fund.^{xxxiii} This past season will not be a great year to gauge success in that because of the pandemic protocols, the course was not able to open on time and the restaurant was not able to seat as many as it could (nor could the facility be used for holiday types of events at all.) The hope was that by changing dramatically the way in which the course operates, those financial benefits would indeed show continued fiscal health for the fund that the City has not been able to realize in the past. This in the form of bringing on an employee Pro and Assistant Pro allowing for the City to realize more cash benefit from the full services available. Furthermore, the City has entered into an agreement with a very popular restaurant concessioner that will prove to generate quite an energy for the course overall. Both of these developments have very positive implications for the earning power of this facility for the City. Over the last forty years the City has not had the opportunity to realize the full gains through the driving range feature, the pro shop, cart rental concessions, nor the classes taught by the pro. The budget has been planned in such a way that the costs of having the pro as an employee and the added seasonal employees should at the very least be covered by these new revenue opportunities. Given these exciting changes, Staff is very hopeful to find that by the end of the fiscal year and moving forward, the fund will be able to realize an infusion of dollars back into the reserves to start the repayment of the costs for remodeling the clubhouse and prove to be a more reliable source of revenue moving forward^{xxxiv}. Once the reserve obligation is met, it would then be proposed that those dollars could go toward other needs in the budget overall.

As the City Council is well aware, moving transit operations internally is indeed the first shift of its kind since the time transit has been in operation in Casper for the past 35 years. Throughout the time this service has been rendered, subsidies have been required of the City of Casper. The match Casper provides however serves as an effective lynch pin to the amount of dollars made available through our partners. Specifically, over the last two years, the City has provided \$365K/yr. in match funding while also providing \$30-35K in tokens as well.^{xxxv}

In comparison, FTA provides the City just over \$1M annually and WYDOT will generally provide \$400-500K annually in grant funding as well. Monies that are collected in fares are forwarded back to the City and will number somewhere between \$70-90K annually.

CITY OF CASPER, WYOMING

The share the City proposes to provide through one cent is \$382K, FY 22. This is inclusive of both the \$365K annual contribution as well as some funding for the match required for the capital portion of the proposal, which includes:

- Two transit buses -- \$330K
- Two Vans -- \$90K
- New Bus stop Shelter -- \$35K
- Air Filtration (buses) -- \$30K
- Radios -- \$50K

It is anticipated that these services will provide 100K round-trip rides in the larger Casper area throughout the next year.^{xxxvi} With these kinds of numbers for the relatively small investment needed locally, it is clear that this service is demonstrating a purposeful, long-term use in our community.

Reserves

The reserves are an important feature of any well-planned and well-managed City organization, particularly for Wyoming communities where they are forced to rely on funding that is not controlled locally and is very frequently volatile. The reserves are generally monies held in place by some sort of policy and management directive. Council has taken the strategic approach of allowing some of the full value of the water, sewer, and balefill fund equities to absorb specific expenses in order to preserve the integrity of the respective reserves, develop project savings over time and come in line with an optimal operating condition (as discussed earlier.) Council has done well to allow for certain reserves to be bolstered recently as well as allowed for others to be created even if time is needed to meet the goals of the respective fund reserve.

Perpetual Care, as an example, does have a solid balance still available to support the intentions of the fund, and has been strengthened with the recent Council decision to require \$30M as the corpus. Perpetual Care is currently sitting at the goal amount and is also slated to receive dollars over and above this corpus. Those dollars are being collected back to the fund with the by virtue of the repayment of the loans that were paid both to the Casper Housing Authority and the Regional Water System. For FY 22, the receivables due to the fund exceeds \$700K. Staff is proposing that some projects be slated for use by those monies instead of putting back into the fund, some of the larger projects of which include;

- Aquatics Center – Roof Replacement -- \$223K
- North Casper Field 5 – Lights Replacement -- \$200K
- Aquatics Center – Slide Tower Recondition -- \$185K

As a point of interest, Council pointed to this fund as one that is eligible to be used for loans to quasi-government entities for projects of high public interest. No other funds have this newly minted designation.

CITY OF CASPER, WYOMING

The general fund has a reserve set aside for its operations and those of the obligations to the GF-dependent funds.^{xxxvii} Council recently set the goal on a formal basis to a balance equivalent to the operations for 120 days. For the beginning of FY 22, that requirement translates to \$16.2M on hand. This is a larger balance than was required last year. Unlike last year, staff is not asking for a commitment from these dollars in order to balance the general fund (even though it turns out that those dollars were never actually needed to cover costs in the general fund.) Staff is proposing that this fund be left alone for FY 22.

Staff believes that the obligations of the original \$13M given to the City through CARES throughout 2020 have been met. Staff made representations to the State regarding that allocation concerning projects, relevant equipment, and extra services purchased that were completed and done so on time (before year end). One significant piece of funding the City received through this program was done so on the basis of reimbursing the City for public safety staff and their time dedicated to dealing with COVID issues throughout the last three quarters of 2020. That reimbursement amounted to \$11.5M. Staff believes that these dollars are indeed unencumbered and may not have the legislative character that the rest of the CARES dollars were created under given this reimbursement status.

With this understanding, staff is proposing that these dollars be held in its Council-created fund, and being left alone over the next year, thereby treating this fund somewhat like a reserve, for two reasons. One, audits that recently concluded nationwide suggested a number of businesses needed to repay CARES dollars due to misuse. Cities and towns either have not gone through that yet, or are passing with flying colors in similar reviews. It is not clear yet which might be happening. Holding on to these dollars might very well give staff the chance to see what comes out of formal reviews for cities and towns and respond accordingly.

The second reason staff would like to leave the dollars alone for the next year may not be what Council would like to do forever, but it would certainly help in the near term to generate some needed income. Since the data is not totally clear that these dollars will not be needed as a financial backstop should the yearlong effects of a fettered economy may not be over, the fund is large enough that were it invested for at least another year, would generate some very needed interest income in the neighborhood of nearly \$200K. Staff proposes that those interest dollars be put into the operations of the general fund as an operational income in order to offset a subset of operational costs incurred in the general fund. This would be a new revenue stream that may have limited appeal to Council as a long-term solution given what those corpus fund dollars may be needed for in the future. The income however would certainly be put to good use for now, if Council agrees with this idea.

Several years ago, Council was wise to set aside the unencumbered 1%#14 dollars in a fund entitled the Opportunity Fund. That balance is currently at \$6.8M and has not been accessed with any regularity. With the adoption of the FY 22 budget, Council will be using \$250K to commence very needed reconstruction on the Senior Center parking lot, which will certainly not do much to the outstanding balance of this important bank of dollars. Council may decide that this project is not in keeping with the original intent of the fund, which was to deal with opportunities necessary to bolster hard infrastructure investments.

CITY OF CASPER, WYOMING

Another new reserve that has been developed at the conclusion of FY 21 is that of the Impact Assistance dollars awarded to the City by the State through the Industrial Siting program applied for some two years ago. This \$1.3M balance was originally anticipated to contribute to three large areas of anticipated expense potentially tied to the influx of energy workers associated with the development of the wind farm in neighboring Converse County. The concerns expressed to the Siting Council was that of needed overtime dollars in public safety, street deterioration hastened by industrial traffic associated with the project, and enhanced flows and associated costs into the WWTP. This time last year however, the concern was high that this type of revenue would undoubtedly be absorbed into the general fund to offset expenses otherwise unfunded. While major impacts related to COVID and summer protests were undoubtedly felt, sales tax revenues did perform at a better rate than expected, and so these dollars were not used and were set aside for the Council to consider separately. The FY 22 budget does not have a proposed use for these dollars.

The revolving land fund (Fund 14) was created with the idea that this fund would be available to facilitate real estate transactions that Council would be interested in from time to time. Indeed, this is the fund that facilitated the purchase of the land the downtown Starbuck's sits on, the land associated with the Source Gas property acquisition, the buildings by which Racca's and Art 321 happened, and the transactions necessary for the Nolan project to come to life. The residual dollars that were in this fund for years did contribute to the project to remodel City Hall; no projects are being proposed in FY 22 to draw down the fund further.

Council wisely directed recently to require that a residual balance of \$1M be maintained in this fund. With the projected sales of City-owned land envisioned for FY 21 (maybe early FY22), a balance of around \$900K may very well be achieved bringing this fund close to its requisite balance very soon.

With regard to the recommendations discussed above, hopefully Council will approve of the way the reserves are proposed to be managed over the next year. The conservative approach being applied in FY 22 to the reserves translates into corpus dollars being maintained, growth for some of the pools of funding, as well as using a sum of money not previously available to the City for generating a second interest income stream available for operations in the general fund (vs. finding ways of spending those dollars.) While these approaches may not always be the approach the Council will have the luxury of taking, doing so now will most certainly extend financial potential and provide benefits beyond the scope of this budget if these principles can somehow become routinely incorporated as the City's new norm. Quite a contrast to four years ago when 25% of some of the City's remaining reserves were proposed to be used to balance the operational budget.

Cash Balances

Cash balances on the other hand are monies that have accrued and have the appearance of being more like left over cash, in the general fund family of accounts. Those balances have had some informal oversight and directive over the years; the volume of which is dwindling given recent

CITY OF CASPER, WYOMING

capital programs.^{xxxviii} Fortunately, these balances have been primarily used for capital kinds of uses and not linked to ongoing, operational costs.

The largest example of the declining volume of residual dollars would be best viewed in the Fund 30 program. Fund 30 (now fund 150) exists primarily for the facilitation of capital projects. Therefore, the funds that have collected there over the years have really been the result of an accumulation of savings from non-1% projects. The dollars that have been residual in this fund have been used to do a number of projects which includes \$360K in projects slated for FY 21. Three years ago, the fund's unencumbered balance was at \$9M; by the end of FY 22, the remaining legacy balance of \$500K will be consumed with projects. The new fund 150 however will undoubtedly continue its role of facilitating projects and will carry both 1% and non-1% residue dollars although not near to the extent of the old Fund 30 in its heyday.

Fund 31 (now part of the capital fund 150) has been set aside to facilitate and/or supplement equipment purchases and had also developed a residual balance of cash. While not as dramatic a shift in this fund as in Fund 30, two years ago this fund enjoyed a balance of \$3.4M while the FY 21 year-end balance will be at \$1.6M. The balance for this fund based upon purchases proposed in FY 22 will be just over \$300K and absorbed into the body of the new fund 150. Some of the projects from this fund for FY 22 include:

- Fire Station 3 Roof Replacement -- \$200K
- Facility Condition Assessment -- \$100K
- Lifesteps Campus Roof Replacement -- \$110K

As these balances continue to shrink, the ability to do the volume of projects and supplement 1% shortfalls without replacement dollars coming to bare, shrinks as well. Should Council reengage the idea of isolating direct distribution dollars out of the operations of the general fund (as discussed earlier), the reliance upon temporary, residual cash balances becomes less important and Council can pursue projects not only afforded by the 1% program, which also means not having to be limited by the directives of 1% surveys either.^{xxxix}

As was mentioned already, the general fund will indeed enjoy somewhat of a cash balance pursuant to the unexpected health of the revenues in concert with a significant contraction of the operational expenses that occurred in FY 21. With this dynamic being in place, this may be the right time to get rid of the obligation the City has to pay off the State for the balance with the Department of Revenue. As many will recall, the City was overpaid a significant amount of sales tax revenue by mistake as determined by an audit conducted by the State in early 2018.^{xl} While much of that balance has indeed been paid back to the State, not much progress was made in 2020 in resolving more of the balance in that the State did give the City clemency for the year given the revenue challenges the City was expecting to face.

Many conversations were had with multiple policy makers with the State of Wyoming over the last year to find ways to work that balance off (by means other than dollars due from the City's general fund) wherein the State actually owes/owed the City money. The idea being that the scarcity by which the operational dollars in the general fund carry, payment alternatives would certainly be beneficial to not only the going concern of the general fund but also the value good

CITY OF CASPER, WYOMING

sales tax payment history provides to the planning of the future general fund budgets.^{xli} Despite the fact that the State is paying a lease to the City out of their general fund and the State is carrying a much more significant balance due to the City in the DEQ, those alternatives could not be finalized.

Due to the failure in finding a way to get this balance resolved by other means, staff recommends that the remaining \$603K left to pay the State back be drawn from the remaining cash balance in the general fund. That way this obligation would be resolved once and for all and the balance won't be dealt with by operational dollars that the general fund would very much need to rely upon for operations moving forward. Should this obligation be met in this way, Council should still have \$19K left to deal with other one-time obligations should they choose.

Conclusion

The budget was designed to not only be decidedly conservative but also flexible in the way in which some services are improved and the City's financial position sharpened. These sharpening efforts are certainly needed in that the City has some fluctuating circumstances it will face over the next year. While performing well for now, oil could still certainly be tenuous given its cool reception with the current Administration and its fragility in the world markets. Unemployment in Natrona County needs to improve over the next year in order for the local economy to have a chance to stand on its own in the face of retracting pandemic-era federal benefits. Should the Legislature not erode the City's financial position on several key revenue matters, the City's reserves will remain as a solid structural feature of the City's fiscal horizon for another biennium. With any luck the 100%- funded capital program for FY 22 will move the needle on very critical projects and could be bolstered by both ARPA dollars and a potential sixth cent infusion, should the voters see fit to support the county-wide proposal. The goals of the current Council will also complement very nicely the budget's efforts given the long-needed analysis they require that have significant budgetary implications.

Despite what staff thinks is a very reasonable, well-planned budgetary approach for FY 22, Council will have a few things to keep an eye on additionally that certainly could disrupt the good intentions this budget attempts to accomplish, which include: participating in the Fire Pension A interim discussions, negotiating a new contract with Spectra, considering the possibilities for a new utility, and critically evaluating the impact current trends have with the popular refuse programs. The near horizon presents some intriguing vantage points coming out of the post-pandemic period. Casper seems to have many things going in the right direction to point to more reason to be optimistic for Casper's future than not.

CITY OF CASPER, WYOMING

- ⁱ This figure does not account for the funds held in trust with regards to the funds the City holds for the Central Wyoming Regional Water System.
- ⁱⁱ Oil pricing is doing fairly well right now. Pricing above \$60/barrel is normally considered a good thing (which is above last year's price by \$33/b.) US Energy Information Administration forecasts that Brent prices will average \$65/b in the second quarter of 2021, \$61/b during the second half of 2021, and \$60/b in 2022.
- ⁱⁱⁱ The unemployment rate in Natrona as of the writing of this message is 8% compared to a miserable 13% at the height of the pandemic. The State is at 5% right now.
- ^{iv} The current absorption rate in Casper is less than 20 days compared to a more typical 4 months.
- ^v Council's goals have been oriented in this regard as well. Looking forward with the idea that the City's fortunes are not their own to manage is a huge vulnerability that this Council seems unwilling to tolerate.
- ^{vi} For a number of years now \$105M have been dedicated to the direct distribution program. The Legislature also adopted the Madden formula as a means of distributing these dollars to the cities/towns and counties that is now the standard by which Casper receives its share of \$3.8M annually.
- ^{vii} Sales and Use tax revenues represent 43% of the general fund income needed for most of the operations provided in the organization.
- ^{viii} The average annual sales tax receipts since 2006 is \$19.4M. Staff is suggesting the 5% growth factor over the actuals from FY 21 which equates to \$19.2M.
- ^{ix} The State reduced the amount of direct distribution dollars to Casper by nearly \$150K pursuant to the Bebout amendment that passed in a recent legislative session.
- ^x Staff is projecting \$4.5M to be collected in this category in FY 22. This is fairly consistent with what has been collected in recent years.
- ^{xi} It would appear that conservatively \$800K will be collected in revenues related to gaming for FY 21, which is higher than was anticipated for a pandemic-impacted year.
- ^{xii} With principal forgiveness, the 20-year total interest expense will be \$1.5M.
- ^{xiii} Utility bills must be used within the year they were paid in order to avoid a tipping fee at the scale.
- ^{xiv} As of the writing of this message, those charges to the refuse fund is on track to exceed \$600K for this year.
- ^{xv} Another adjustment needed was to remove the Reuse Facility from the capital agenda for now. With the rise in steel prices, this project really becomes quite untenable and hard to justify with the increased costs this project would certainly incur.
- ^{xvi} Furthermore, different than what was told to the City in the day, the Legislature passed rate increases equating to 12% the first January the City was enrolled, and again in August that same year at 10%. Certainly, this contributed to the wider than expected cost differential that was initially analyzed.
- ^{xvii} The Health Fund also funds the City's participation in the EFAP program and the Way to Wellness at an annual cost of \$40K.
- ^{xviii} Against the losses incurred in the Police Department with the contraction of the SRO team, the real increase in the FTE footprint in the general fund specifically, is a net gain of zero FTE.
- ^{xix} The enterprise funds will experience an operational increase of \$178K to both upgrade existing positions and bring on two new positions.
- ^{xx} The Graves study suggested that the average share for the employer to cover for police pensions is closer to 11% annually. With this increase being potentially adopted, the City of Casper will then be at 9.6%. Additional phases could certainly be considered in order to be at market, if desired.
- ^{xxi} Council will also recall that in July 2020 they approved an increase to twelve days vacation accrual annually for employees within four years of employment with the City. Furthermore, the Fleet division was granted an increase in their tool allowance both pursuant to trends in the comparable market.
- ^{xxii} This means that those dollars could be available over and above the reserves required for the general fund.
- ^{xxiii} The District reports that they have projected a loss of students between 400-700 over the next year. This could amount to a \$3.5M financial hit.
- ^{xxiv} At the time of notice, PD had 100 sworn staff of the 109 authorized. The support we lost from the District amounts to full-time costs of three sworn personnel and equipment.
- ^{xxv} Last year the capital agenda was in the neighborhood of \$16.5M.
- ^{xxvi} Normally, this investment would be \$994,910 as mentioned above since that is the contractual benchmark obligation between Spectra and the City of Casper.
- ^{xxvii} Much of this was due to Spectra's willingness to voluntarily take a cost hit by virtue of the fact the FWC was closed for much of the FY 21 season due to the pandemic closures.

CITY OF CASPER, WYOMING

^{xxviii} This is a practice that has only been used over the last couple years to offset general fund subsidy dollars.

^{xxix} The Aquatics cost center also gets some help from 1% in the amount of \$325K annually.

^{xxx} \$17K of this interest income is being proposed to be used by the PD in order to buy some high-end cameras that have been an unfunded high priority for some time. With the re-establishment of the Problem Oriented Response Team, the need for these cameras have become more exacerbated.

^{xxxi} Of the list of priorities provided by the voters in 2018, subsidized public swimming is in the top ten although of medium priority.

^{xxxii} The replacement light standards will be fully installed and ready to go for the latter half of 2021.

^{xxxiii} These reserves have proven very helpful in that they have been utilized to shore up the conditions of the clubhouse that hopefully will help the building to last another 5-7 years (that cost was \$125K).

^{xxxiv} The new policy governing this fund requires one year of annual depreciation expense as directed by the most recent audit. Generally speaking, this would equate to \$200K typically.

^{xxxv} As of the last couple years, Council has allowed that funding to be provided through 1%. Given that this new arrangement will no longer be considered a cost of supporting an outside contract, Council may not feel that adding this to an operational subsidy akin to pools is acceptable. However, like pools, the intent would be to keep the financial barriers to access to an absolute minimum, and therefore, very much a means of keeping the support of the poor and their access to needed services in line.

^{xxxvi} This is the cumulative estimate between the fixed route system, known now as Casper Link, and the dial-a-ride system, now known as Assist.

^{xxxvii} This dependent fund status applies to the recreational based funds as well as Metro and PSCC.

^{xxxviii} Unlike the City's reserves that are established by policy fiat.

^{xxxix} Staff has tried to be very careful with regard to how 1% dollars and non-1% (GF) dollars are accounted for so that appropriate accountabilities can be provided, typically with relation to renewing subsequent 1% programs.

^{xl} The payment the State determined that was made to the City of Casper in error was a hefty \$1.7M.

^{xli} The City was given fairly favorable terms by the State to repay these dollars. The State agreed to invoice the City \$46K per quarter for five years at no interest.

FY 2022 City of Casper Proposed Budget



*We're Back
in Business*



Ford Wyoming Center — 40 Eventful Years

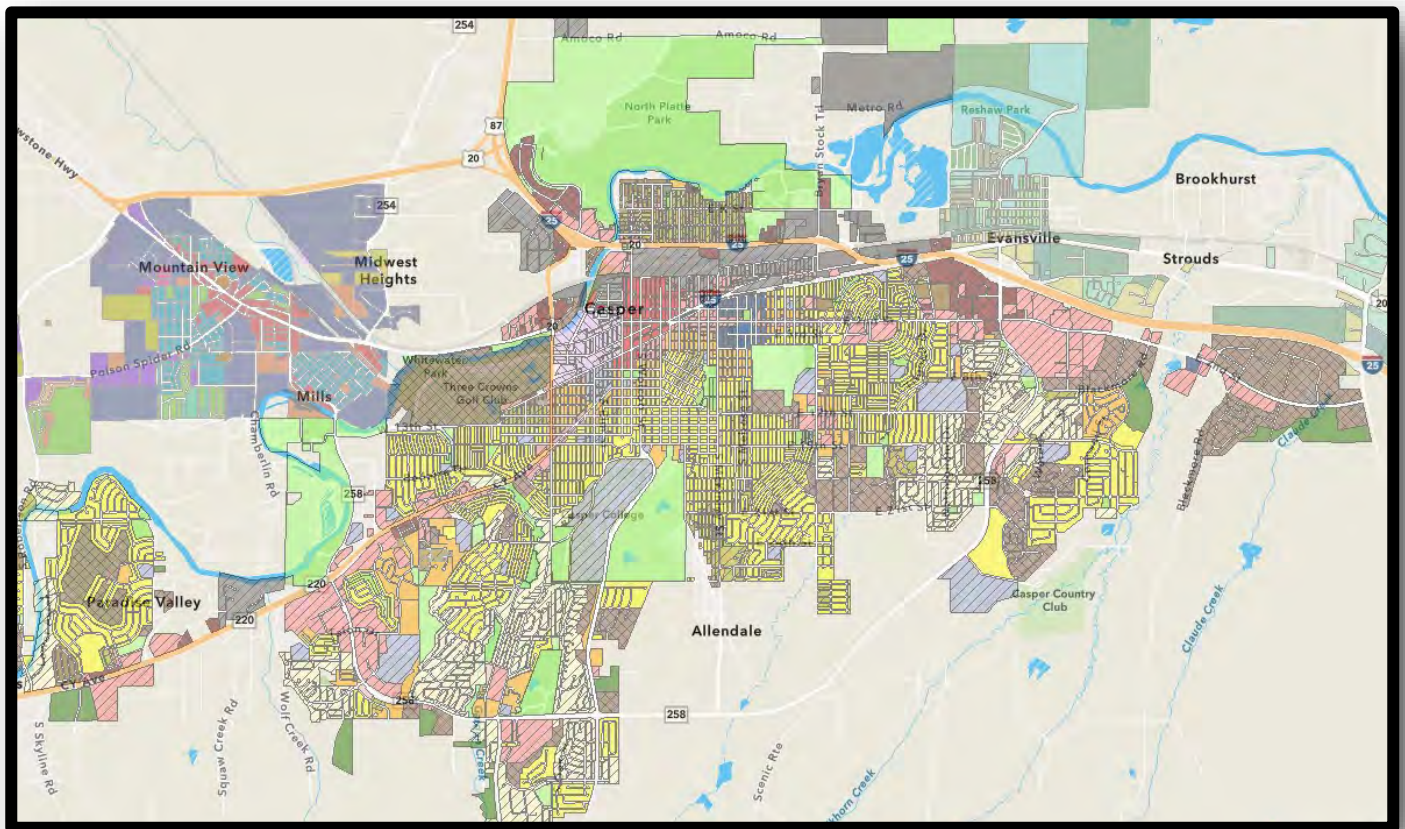


Table of Contents

Section 1: Citywide Summary	4
Section 2: General Fund	8
General Fund Revenue	11
General Fund Transfers Out	15
City Council	16
City Manager	18
City Clerk	21
Social Community Services	24
Municipal Court	25
City Attorney	27
Human Resources	30
City Campus Buildings	33
Information Services	36
Finance	39
Customer Service	42
Engineering	45
Streets and Traffic	48
Planning	52
Code Enforcement	55
Police Department	58
Fire-EMS Department	64
Parks	68
Cemetery	72
Ft. Caspar Museum	74
Section 3: Other General Purpose Funds	77
Opportunities Fund	79
Perpetual Care Fund	81
Local Assessment District Fund	84
Metro Animal Fund	85
River Fund	90
CARES Act Fund	94

Section 4: Special Revenue Funds	95
Weed & Pest Fund	97
CDBG Program Fund	101
Special Fire Assistance Fund	102
Revolving Land Fund	104
Police Grants Fund	106
Public Transit Fund	111
Metropolitan Planning Organization Fund	118
Public Safety Communications Fund	121
Redevelopment Loan Fund	125
Section 5: Capital Fund	127
Capital Projects Fund	128
Section 6: Utility Enterprise Funds	135
Water Distribution Fund	137
Water Treatment Plant Operations Fund	145
Sewer Fund	150
Wastewater Treatment Plant Fund	158
Refuse Collection Fund	166
Balefill Fund	174
Section 7: Park & Recreation Enterprise Funds	183
Aquatics	185
Municipal Golf Course	191
Ice Arena	196
Recreation Center	201
Hogadon Ski Area	208
Ford Wyoming Center	213
Section 8: Other Enterprise Funds	215
Parking Fund	216
Section 9: Internal Service Funds	217
Fleet Maintenance Fund	219
Buildings & Structures Fund	223
Health Insurance Fund	227
Property Insurance Fund	230

Section 1: Citywide Summary



Citywide Budget

Citywide Budget Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$137,869,869)	(\$156,316,756)	(\$164,193,123)	(\$142,352,023)	-9%
Local Taxes	(\$20,725,267)	(\$17,378,676)	(\$19,978,676)	(\$21,088,478)	21%
Licences and Permits	(\$5,360,374)	(\$5,944,395)	(\$6,158,198)	(\$6,087,900)	2%
Intergovernmental	(\$41,863,226)	(\$52,616,805)	(\$51,322,914)	(\$50,326,774)	-4%
Goods and Svcs Rev	(\$31,537,981)	(\$30,275,011)	(\$30,183,060)	(\$31,658,482)	5%
Fines and Forfeits	(\$814,162)	(\$877,888)	(\$1,016,470)	(\$1,040,000)	18%
Misc Revenue	(\$10,675,448)	(\$4,341,203)	(\$5,096,857)	(\$5,515,468)	27%
Utility Revenue	(\$15,240,624)	(\$15,859,031)	(\$28,880,052)	(\$15,275,439)	-4%
Other Sources	(\$11,652,788)	(\$27,195,838)	(\$21,556,896)	(\$11,359,483)	-58%
Application of Cash	\$0	(\$1,827,908)	\$0	\$0	-100%
Expense	\$140,146,098	\$196,578,298	\$147,713,829	\$147,046,429	-25%
Personnel Services	\$50,853,247	\$51,409,880	\$50,127,704	\$53,970,227	5%
Materials & Supplies	\$17,853,463	\$17,695,247	\$17,749,547	\$19,012,262	7%
Contractual Services	\$17,184,723	\$18,120,533	\$17,023,115	\$18,871,106	4%
Capital Outlay	\$29,768,280	\$68,758,159	\$26,833,745	\$29,930,237	-56%
Depreciation / Amort	\$19,351	\$21,812	\$0	\$0	-100%
Debt Service	\$355,950	\$2,397,583	\$2,362,637	\$2,407,585	0%
Transfers Out	\$10,950,770	\$25,912,703	\$22,855,186	\$10,508,359	-59%
Other Costs	\$4,810,389	\$4,838,398	\$4,948,772	\$5,602,985	16%
Utility Expense	\$5,335,045	\$5,742,841	\$5,755,356	\$6,724,202	17%
Health Fund Misc	\$3,001,223	\$1,666,322	\$45,000	\$10,000	-99%
Tax Expense	\$13,658	\$14,820	\$12,767	\$9,466	-36%
Citywide Net Decrease (Increase)	\$2,276,229	\$40,261,542	(\$16,479,294)	\$4,694,406	-88%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue, By Fund	(\$137,869,869)	(\$156,316,756)	(\$164,193,123)	(\$142,352,023)	-9%
General Fund	(\$45,794,964)	(\$47,271,051)	(\$62,913,972)	(\$49,526,072)	5%
Opportunities Fund	(\$112,416)	(\$21,293)	(\$21,293)	(\$23,281)	9%
Perpetual Care Fund	(\$683,575)	(\$572,124)	(\$572,124)	(\$606,292)	6%
Local Assessment District Fund	(\$46,817)	(\$90,325)	(\$23,325)	(\$18,837)	-79%
Metro Animal Fund	(\$737,937)	(\$1,526,439)	(\$1,519,102)	(\$1,397,641)	-8%
River Fund	\$0	(\$654,109)	(\$605,109)	(\$841,640)	29%
CARES Act Funding	\$0	(\$13,115,468)	(\$13,115,468)	(\$200,000)	-98%
Weed & Pest Fund	(\$517,834)	(\$582,722)	(\$579,914)	(\$614,296)	5%
CDBG Program Fund	(\$20,608)	(\$164)	(\$164)	\$0	-100%
Special Fire Assistance Fund	(\$82,695)	(\$75,000)	(\$75,000)	(\$75,000)	0%
Revolving Land Fund	(\$511,940)	(\$1,011,864)	(\$360,864)	(\$608,062)	-40%
Police Grants Fund	(\$181,475)	(\$430,756)	(\$421,566)	(\$410,195)	-5%
Public Transit Fund	(\$2,218,513)	(\$2,715,846)	(\$2,720,846)	(\$3,031,375)	12%
Metropolitan Planning	(\$732,574)	(\$1,162,817)	(\$1,159,703)	(\$1,310,248)	13%
Public Safety Communications	(\$2,260,131)	(\$2,739,364)	(\$2,722,292)	(\$2,859,779)	4%
Redevelopment Loan Fund	(\$17,065)	(\$60,000)	(\$64,172)	(\$60,000)	0%
Capital Projects Fund	(\$17,839,678)	(\$18,366,058)	(\$16,253,035)	(\$18,405,039)	0%
Water Distribution Fund	(\$17,886,172)	(\$14,308,334)	(\$15,932,452)	(\$15,244,752)	7%
Water Treatment Plant Ops Fund	(\$3,084,426)	(\$3,365,105)	(\$3,352,237)	(\$3,480,989)	3%
Sewer Fund	(\$6,792,493)	(\$6,401,160)	(\$6,387,910)	(\$7,000,966)	9%
Wastewater Treatment Plant	(\$6,415,794)	(\$14,387,320)	(\$7,369,155)	(\$7,008,143)	-51%
Refuse Collection Fund	(\$7,054,898)	(\$7,598,932)	(\$7,389,478)	(\$7,532,836)	-1%
Balefill Fund	(\$7,783,224)	(\$7,974,362)	(\$8,514,943)	(\$9,570,843)	20%
Aquatics Fund	(\$887,417)	(\$1,054,599)	(\$1,054,599)	(\$1,118,757)	6%
Golf Course Fund	(\$692,683)	(\$904,049)	(\$900,000)	(\$888,037)	-2%
Ice Arena Fund	(\$567,909)	(\$507,631)	(\$505,587)	(\$560,885)	10%
Recreation Center Fund	(\$1,254,121)	(\$1,494,841)	(\$1,488,470)	(\$1,498,970)	0%
Hogadon Fund	(\$874,016)	(\$872,215)	(\$867,605)	(\$967,504)	11%
Ford Wyoming Center Fund	(\$1,119,613)	(\$1,071,243)	(\$886,836)	(\$980,910)	-8%
Parking Fund	(\$15,315)	(\$7,854)	(\$9,951)	(\$20,118)	156%
Fleet Maintenance Fund	(\$4,352,808)	(\$2,659,036)	(\$3,095,190)	(\$3,197,988)	20%
Buildings and Structures Fund	(\$935,597)	(\$1,067,592)	(\$1,061,664)	(\$1,211,688)	13%
Health Insurance Fund	(\$4,363,575)	(\$20,201)	(\$20,201)	(\$4,414)	-78%
Property Insurance Fund	(\$2,031,589)	(\$2,226,883)	(\$2,228,896)	(\$2,076,466)	-7%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Expenses, By Fund	\$140,146,098	\$196,578,298	\$147,713,829	\$147,046,429	-25%
General Fund	\$50,249,405	\$59,730,008	\$58,955,612	\$49,525,171	-17%
Opportunities Fund	\$912	\$1,479,455	\$1,004,922	\$250,682	-83%
Perpetual Care Fund	\$864,958	\$2,162,035	\$514,781	\$1,304,766	-40%
Local Assessment District Fund	\$23,004	\$1,744,466	\$1,744,466	\$187	-100%
Metro Animal Fund	\$675,037	\$1,457,975	\$1,428,978	\$1,348,201	-8%
River Fund	\$0	\$201,567	\$109,067	\$836,955	315%
CARES Act Funding	\$0	\$1,513,434	\$1,513,434	\$250,000	-83%
Weed & Pest Fund	\$509,707	\$692,618	\$689,810	\$534,632	-23%
CDBG Program Fund	\$20,608	\$18,531	\$0	\$0	-100%
Special Fire Assistance Fund	\$70,599	\$196,767	\$196,767	\$84,920	-57%
Revolving Land Fund	\$38,542	\$932,462	\$42,462	\$282,942	-70%
Police Grants Fund	\$225,581	\$430,756	\$421,566	\$410,195	-5%
Public Transit Fund	\$2,220,749	\$2,722,646	\$2,720,846	\$3,031,375	11%
Metropolitan Planning	\$752,504	\$1,260,204	\$1,148,703	\$1,307,693	4%
Public Safety Communications	\$2,791,181	\$2,948,401	\$2,793,301	\$2,760,821	-6%
Redevelopment Loan Fund	\$68,160	\$50,000	\$64,172	\$60,000	20%
Capital Projects Fund	\$19,225,750	\$31,406,808	\$12,980,359	\$19,354,292	-38%
Water Distribution Fund	\$15,476,264	\$20,523,310	\$15,007,902	\$16,366,972	-20%
Water Treatment Plant Ops Fund	\$3,217,831	\$3,385,013	\$3,361,476	\$3,482,696	3%
Sewer Fund	\$6,214,778	\$8,431,941	\$7,185,622	\$7,999,554	-5%
Wastewater Treatment Plant	\$5,284,534	\$18,541,220	\$6,570,469	\$6,643,226	-64%
Refuse Collection Fund	\$7,909,689	\$9,543,217	\$8,402,449	\$8,591,671	-10%
Balefill Fund	\$7,175,291	\$12,729,425	\$8,363,147	\$9,483,045	-26%
Aquatics Fund	\$954,137	\$1,057,138	\$1,054,705	\$1,118,757	6%
Golf Course Fund	\$792,670	\$933,293	\$859,244	\$882,727	-5%
Ice Arena Fund	\$626,678	\$511,513	\$509,469	\$560,885	10%
Recreation Center Fund	\$1,416,912	\$1,497,789	\$1,491,418	\$1,498,970	0%
Hogadon Fund	\$826,479	\$874,788	\$869,805	\$967,504	11%
Ford Wyoming Center Fund	\$1,018,279	\$1,058,833	\$886,836	\$1,013,540	-4%
Parking Fund	\$38,082	\$123,877	\$117,240	\$179,382	45%
Fleet Maintenance Fund	\$4,551,131	\$2,395,939	\$3,038,428	\$3,261,778	36%
Buildings and Structures Fund	\$1,028,958	\$1,046,918	\$1,004,663	\$983,491	-6%
Health Insurance Fund	\$4,062,237	\$2,364,525	\$335,203	\$422,100	-82%
Property Insurance Fund	\$1,815,451	\$2,611,425	\$2,326,505	\$2,247,299	-14%

Section 2: General Fund



General Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$45,794,964)	(\$47,271,051)	(\$62,913,972)	(\$49,526,072)	5%
Local Taxes	(\$4,270,252)	(\$4,403,676)	(\$4,403,676)	(\$4,405,770)	0%
Licences and Permits	(\$5,355,404)	(\$5,939,395)	(\$6,153,198)	(\$6,082,900)	2%
Intergovernmental	(\$28,631,093)	(\$27,956,149)	(\$31,932,288)	(\$32,413,246)	16%
Goods and Svcs Rev	(\$4,985,577)	(\$4,307,330)	(\$4,066,578)	(\$4,282,602)	-1%
Fines and Forfeits	(\$814,162)	(\$877,888)	(\$1,016,470)	(\$1,040,000)	18%
Misc Revenue	(\$1,088,615)	(\$718,330)	(\$987,296)	(\$1,014,754)	41%
Utility Revenue	(\$3,050)	(\$3,000)	(\$13,106,191)	(\$3,000)	0%
Other Sources	(\$646,811)	(\$1,237,375)	(\$1,248,275)	(\$283,800)	-77%
Application of Cash	\$0	(\$1,827,908)	\$0	\$0	-100%
Expense	\$50,249,405	\$59,730,008	\$58,955,612	\$49,525,171	-17%
Personnel Services	\$33,831,526	\$32,361,372	\$31,296,925	\$32,665,702	1%
Materials & Supplies	\$2,702,085	\$3,034,914	\$3,055,074	\$3,272,824	8%
Contractual Services	\$4,613,378	\$4,796,590	\$4,824,557	\$5,067,607	6%
Capital Outlay	\$881,171	\$710,697	\$732,585	\$51,300	-93%
Transfers Out	\$5,119,100	\$15,591,274	\$15,591,274	\$4,388,229	-72%
Other Costs	\$2,396,288	\$2,603,330	\$2,803,753	\$3,128,613	20%
Utility Expense	\$701,661	\$625,917	\$647,582	\$947,016	51%
Tax Expense	\$4,195	\$5,914	\$3,861	\$3,880	-34%
General Fund Net Decrease (Increase)	\$4,454,441	\$12,458,957	(\$3,958,360)	(\$900)	-100%

Summary of Expenses, By Operational Unit

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
General Fund Total	\$50,249,405	\$59,730,008	\$58,955,612	\$49,525,171	-17%
General Fund Revenue	\$5,207,460	\$11,124,717	\$11,143,137	\$31,266	-100%
General Fund Transfers Out	\$0	\$4,499,175	\$4,499,175	\$4,388,229	-2%
City Council	\$1,563,808	\$477,996	\$367,713	\$237,689	-50%
City Manager	\$626,049	\$665,028	\$614,340	\$1,010,690	52%
City Clerk	\$430,339	\$476,993	\$470,916	\$488,467	2%
Social Community Services	\$1,044,698	\$2,594,305	\$1,693,572	\$1,270,338	-51%
Municipal Court	\$625,748	\$618,389	\$684,553	\$786,557	27%
City Attorney	\$675,957	\$728,118	\$696,193	\$698,161	-4%
Human Resources	\$954,479	\$706,003	\$681,989	\$695,576	-1%
City Hall	\$382,848	\$389,888	\$389,888	\$418,516	7%
Marathon Building	\$13,430	\$11,680	\$11,680	\$20,926	79%
Miller St. Dormitory	\$4,644	\$5,959	\$4,056	\$19,973	235%
City Center Building	\$13,149	\$13,045	\$14,150	\$86,564	564%
Ash Street Building	\$0	\$0	\$670	\$22,630	999%
Information Services	\$1,421,902	\$1,676,624	\$1,629,349	\$1,817,323	8%
Finance	\$1,352,137	\$1,146,707	\$1,273,523	\$996,277	-13%
Customer Service	\$753,027	\$823,773	\$829,395	\$811,398	-2%
Meter Services	\$593,476	\$0	\$0	\$0	0%
Engineering	\$882,877	\$898,212	\$886,203	\$885,567	-1%
Streets	\$3,225,223	\$2,888,669	\$2,909,092	\$3,171,934	10%
Traffic Control	\$634,147	\$869,738	\$822,855	\$790,000	-9%
Planning	\$452,300	\$477,734	\$462,947	\$371,909	-22%
Code Enforcement	\$957,100	\$1,016,415	\$1,002,815	\$1,035,084	2%
Police Administration	\$14,784,796	\$15,147,156	\$15,494,547	\$15,594,082	3%
Police Canine Operations	\$0	\$17,000	\$8,000	\$10,750	-37%
Police Career Services	\$0	\$187,514	\$123,650	\$420,000	124%
Police Investigations	\$0	\$56,214	\$42,019	\$69,000	23%
Police Patrol	\$0	\$20,334	\$16,444	\$22,500	11%
Police Records	\$0	\$4,150	\$3,400	\$28,700	592%
Police Traffic Enforcement	\$0	\$20,820	\$2,500	\$7,500	-64%
Police Animal Control	\$591,868	\$0	\$0	\$0	0%
Fire-EMS Administration	\$9,805,081	\$8,726,762	\$8,712,734	\$9,452,219	8%
Fire-EMS Operations	\$270,968	\$554,089	\$545,708	\$590,445	7%
Fire-EMS Training	\$100,480	\$84,619	\$103,000	\$110,000	30%
Fire-EMS Prevent & Inspect	\$29,242	\$30,000	\$30,000	\$30,000	0%
Parks - Athletic Maint.	\$104,060	\$75,847	\$108,000	\$134,500	77%
Parks - Parks Maint.	\$1,846,148	\$1,760,402	\$1,747,871	\$1,931,385	10%
Parks - Urban Forestry	\$7,006	\$16,000	\$16,000	\$20,000	25%
Parks - Special Areas	\$117,938	\$78,820	\$78,820	\$139,700	77%
Cemetery	\$379,772	\$429,704	\$427,156	\$495,620	15%
Ft. Caspar Museum	\$397,250	\$411,410	\$407,551	\$413,697	1%

General Fund Revenue Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$45,792,097)	(\$47,271,051)	(\$62,913,198)	(\$49,525,572)	5%
Local Taxes	(\$4,270,252)	(\$4,403,676)	(\$4,403,676)	(\$4,405,770)	0%
Licences and Permits	(\$5,355,404)	(\$5,939,395)	(\$6,153,198)	(\$6,082,900)	2%
Intergovernmental	(\$28,631,093)	(\$27,956,149)	(\$31,932,288)	(\$32,413,246)	16%
Goods and Svcs Rev	(\$4,985,577)	(\$4,307,330)	(\$4,066,578)	(\$4,282,602)	-1%
Fines and Forfeits	(\$814,162)	(\$877,888)	(\$1,016,470)	(\$1,040,000)	18%
Misc Revenue	(\$1,085,748)	(\$718,330)	(\$986,522)	(\$1,014,254)	41%
Utility Revenue	(\$3,050)	(\$3,000)	(\$13,106,191)	(\$3,000)	0%
Other Sources	(\$646,811)	(\$1,237,375)	(\$1,248,275)	(\$283,800)	-77%
Application of Cash	\$0	(\$1,827,908)	\$0	\$0	-100%
Expense	\$5,207,460	\$11,124,717	\$11,143,137	\$31,266	-100%
Contractual Services	\$88,360	\$0	\$18,420	\$31,266	999%
Transfers Out	\$5,119,100	\$11,124,717	\$11,124,717	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
General Fund Revenue	(\$40,584,637)	(\$36,146,334)	(\$51,770,061)	(\$49,494,306)	37%
Local Taxes	(\$4,270,252)	(\$4,403,676)	(\$4,403,676)	(\$4,405,770)	0%
General Property Tax	(\$4,270,252)	(\$4,403,676)	(\$4,403,676)	(\$4,405,770)	0%
Licences and Permits	(\$5,355,404)	(\$5,939,395)	(\$6,153,198)	(\$6,082,900)	2%
Franchise Fees	(\$3,986,681)	(\$4,698,100)	(\$4,698,100)	(\$4,580,800)	-2%
Business Licenses & Permits	(\$1,142,748)	(\$1,001,250)	(\$1,215,053)	(\$1,275,600)	27%
Liquor Licenses	(\$154,331)	(\$154,670)	(\$154,670)	(\$154,800)	0%
Health License	(\$40,186)	(\$41,150)	(\$41,150)	(\$40,200)	-2%
Other Licenses & Permits	(\$31,458)	(\$44,225)	(\$44,225)	(\$31,500)	-29%
Intergovernmental	(\$28,631,093)	(\$27,956,149)	(\$31,932,288)	(\$32,413,246)	16%
Federal Grants	\$0	(\$6,600)	\$0	\$0	-100%
Municipal Share of State Sales	(\$15,548,921)	(\$15,149,519)	(\$18,330,331)	(\$19,246,848)	27%
Cigarette Tax	(\$267,562)	(\$267,956)	(\$267,956)	(\$267,562)	0%
Mineral Royalites Tax	(\$2,063,305)	(\$2,075,600)	(\$2,063,222)	(\$2,063,572)	-1%
Severance Tax	(\$2,052,141)	(\$2,052,140)	(\$2,044,170)	(\$2,044,170)	0%
Gasoline Tax	(\$1,167,902)	(\$1,213,530)	(\$1,296,921)	(\$1,310,836)	8%
Special Fuels Tax	(\$557,446)	(\$558,896)	(\$582,936)	(\$586,727)	5%
Gaming Revenue	(\$634,819)	(\$610,732)	(\$798,800)	(\$1,004,346)	64%
Direct Distribution	(\$4,148,638)	(\$3,986,176)	(\$3,772,526)	(\$3,861,238)	-3%
Automobile Tax	(\$1,570,933)	(\$1,561,710)	(\$2,090,210)	(\$2,010,110)	29%
Intergovernmental User Charges	(\$125,764)	(\$146,290)	(\$15,400)	(\$17,837)	-88%
Intergovernmental Reimb.	(\$493,663)	(\$327,000)	(\$669,816)	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Goods and Svcs Rev	(\$4,985,577)	(\$4,307,330)	(\$4,066,578)	(\$4,282,602)	-1%
Admissions	(\$18,762)	(\$26,000)	(\$26,000)	(\$24,000)	-8%
Street Sidewalk & Curb Cuts	(\$3,330)	(\$3,500)	(\$3,500)	(\$3,000)	-14%
Service Fees	(\$476,817)	(\$502,852)	(\$450,000)	(\$500,000)	-1%
User Fees	(\$13,588)	(\$17,625)	(\$17,625)	(\$13,500)	-23%
Concessions	(\$32,275)	(\$50,000)	(\$50,000)	(\$33,000)	-34%
Other Fees & Charges	(\$278,751)	(\$294,900)	(\$75,000)	\$0	-100%
Police Contract Wages	(\$37,729)	(\$50,000)	(\$50,000)	(\$50,000)	0%
Police Accident Reports	(\$632)	(\$600)	(\$600)	(\$600)	0%
Police VIN Checks	(\$37,198)	(\$60,000)	(\$60,000)	(\$38,000)	-37%
SRO Officer Services	(\$697,050)	(\$744,500)	(\$776,500)	(\$493,805)	-34%
Police Misc.	(\$25,329)	(\$36,000)	(\$36,000)	(\$36,000)	0%
Interdepartmental Services	(\$3,250,868)	(\$2,414,239)	(\$2,414,239)	(\$2,946,827)	22%
Cemetery Fees	(\$113,248)	(\$107,114)	(\$107,114)	(\$143,870)	34%
Fines and Forfeits	(\$814,162)	(\$877,888)	(\$1,016,470)	(\$1,040,000)	18%
Court Fines and Forfeits	(\$806,183)	(\$841,418)	(\$980,000)	(\$1,000,000)	19%
Parking Fines	(\$7,979)	(\$36,470)	(\$36,470)	(\$40,000)	10%
Misc Revenue	(\$1,085,748)	(\$718,330)	(\$986,522)	(\$1,014,254)	41%
Interest Earned	(\$345,574)	(\$286,155)	(\$286,155)	(\$254,068)	-11%
Rentals and Leases	(\$106,456)	(\$102,115)	(\$102,115)	(\$313,350)	207%
Gain/Loss on Sale of Cap Asset	\$0	\$0	(\$65,340)	\$0	0%
Contributions	(\$25,000)	\$0	(\$45,247)	\$0	0%
Misc. Revenue	(\$513,106)	(\$218,060)	(\$375,665)	(\$334,836)	54%
Restitution	(\$3,511)	(\$4,000)	(\$4,000)	(\$4,000)	0%
Reimbursements	(\$92,102)	(\$108,000)	(\$108,000)	(\$108,000)	0%
Utility Revenue	(\$3,050)	(\$3,000)	(\$13,106,191)	(\$3,000)	0%
Special Revenue	(\$3,050)	(\$3,000)	(\$13,106,191)	(\$3,000)	0%
Other Sources	(\$646,811)	(\$1,237,375)	(\$1,248,275)	(\$283,800)	-77%
Transfers In	(\$537,005)	(\$1,150,875)	(\$1,150,875)	(\$201,000)	-83%
Gain/Loss on Sales of Investme	(\$40,458)	\$0	(\$10,900)	\$0	0%
Loan Payments	(\$69,348)	(\$86,500)	(\$86,500)	(\$82,800)	-4%
Application of Cash	\$0	(\$1,827,908)	\$0	\$0	-100%
Application of Available Cash	\$0	(\$1,827,908)	\$0	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Contractual Services	\$88,360	\$0	\$18,420	\$31,266	999%
Investment Services	\$0	\$0	\$0	\$31,266	999%
Miscellaneous	\$88,360	\$0	\$3,000	\$0	0%
Other Contractual	\$0	\$0	\$15,420	\$0	0%
Transfers Out	\$5,119,100	\$11,124,717	\$11,124,717	\$0	-100%
Transfers Out	\$5,119,100	\$11,124,717	\$11,124,717	\$0	-100%

General Fund Transfers Out Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$0	\$4,499,175	\$4,499,175	\$4,388,229	-2%
Contractual Services	\$0	\$32,618	\$32,618	\$0	-100%
Transfers Out	\$0	\$4,466,557	\$4,466,557	\$4,388,229	-2%

General Fund - Transfers Out Detail

\$4,388,229

Aquatics Contribution	\$12,239
Ford Wyoming Center contribution	\$914,600
Hogadon Fund contribution	\$250,296
Ice Arena Fund Contribution	\$145,286
Metro Fund Contribution	\$1,129,004
MPO Contribution	\$120,000
PSCC Fund contribution	\$1,108,814
Rec Center Fund contribution	\$697,990
River Fund Contribution	\$10,000

City Council

Authorized Positions for City Council

Full Time Positions:	9.00
CITY COUNCIL	9.00

City Council Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$1,563,808	\$477,996	\$367,713	\$237,689	-50%
Personnel Services	\$975,820	\$177,510	\$77,510	\$77,508	-56%
Materials & Supplies	\$64,564	\$168,482	\$168,200	\$4,865	-97%
Contractual Services	(\$7,489)	\$5,000	\$5,000	\$20,500	310%
Capital Outlay	\$475,406	\$9,300	\$9,300	\$3,800	-59%
Other Costs	\$55,331	\$116,703	\$106,703	\$130,656	12%
Utility Expense	\$176	\$1,000	\$1,000	\$360	-64%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
City Council	\$1,563,808	\$477,996	\$367,713	\$237,689	-50%
Personnel Services	\$975,820	\$177,510	\$77,510	\$77,508	-56%
Salaries and Wages - FT	\$976,848	\$72,000	\$72,000	\$72,000	0%
Supplemental Pay	\$0	\$100,000	\$0	\$0	-100%
FICA/MC Contributions	\$5,439	\$5,510	\$5,510	\$5,508	0%
Workers Compensation	(\$6,467)	\$0	\$0	\$0	0%
Materials & Supplies	\$64,564	\$168,482	\$168,200	\$4,865	-97%
General Supplies and Materials	\$64,076	\$165,282	\$165,000	\$1,500	-99%
Postage and Printing	\$488	\$3,200	\$3,200	\$1,865	-42%
Technology Supplies	\$0	\$0	\$0	\$1,500	999%
Contractual Services	(\$7,489)	\$5,000	\$5,000	\$20,500	310%
Professional Services	\$0	\$0	\$0	\$13,000	999%
Other Contractual	(\$7,489)	\$5,000	\$5,000	\$7,500	50%
Capital Outlay	\$475,406	\$9,300	\$9,300	\$3,800	-59%
Technology - Capital	\$471,333	\$6,500	\$6,500	\$0	-100%
Programs and Projects	\$4,073	\$2,800	\$2,800	\$3,800	36%
Other Costs	\$55,331	\$116,703	\$106,703	\$130,656	12%
Travel/Training	\$3,352	\$10,000	\$10,000	\$15,000	50%
Community Service	\$5,098	\$59,000	\$49,000	\$69,500	18%
Insurance/Bonds	\$484	\$530	\$530	\$606	14%
Dues and Subscriptions	\$44,971	\$45,550	\$45,550	\$45,550	0%
Special Projects	\$1,427	\$1,623	\$1,623	\$0	-100%
Utility Expense	\$176	\$1,000	\$1,000	\$360	-64%
Communication	\$176	\$1,000	\$1,000	\$360	-64%

City Manager

Authorized Positions for City Manager

<i>Full Time Positions:</i>	<i>6.00</i>
CITY MANAGER ANALYST	1.00
ASSISTANT TO THE CITY MANAGER	1.00
CHIEF OF STAFF	1.00
CITY MANAGER	1.00
COMMUNICATION AND MARKETING GENERALIST	1.00
EXECUTIVE ASSISTANT	1.00

City Manager Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$626,049	\$665,028	\$614,340	\$1,010,690	52%
Personnel Services	\$581,808	\$541,900	\$534,490	\$919,170	70%
Materials & Supplies	\$3,143	\$9,785	\$9,785	\$12,670	29%
Contractual Services	\$16,651	\$60,277	\$28,277	\$46,121	-23%
Capital Outlay	\$6,617	\$10,446	\$10,446	\$3,600	-66%
Other Costs	\$17,423	\$41,250	\$29,972	\$28,289	-31%
Utility Expense	\$408	\$1,370	\$1,370	\$840	-39%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
City Manager	\$626,049	\$665,028	\$614,340	\$1,010,690	52%
Personnel Services	\$581,808	\$541,900	\$534,490	\$919,170	70%
Salaries and Wages - FT	\$386,422	\$351,598	\$344,886	\$609,365	73%
Deferred Compensation	\$4,875	\$9,750	\$9,750	\$9,750	0%
Supplemental Pay	\$5,682	\$0	\$0	\$0	0%
Other Employee Withholdings	\$1,564	\$0	\$0	\$0	0%
FICA/MC Contributions	\$26,936	\$26,701	\$26,188	\$46,616	75%
Retirement Contributions	\$58,429	\$59,290	\$59,290	\$75,497	27%
Workers Compensation	\$7,890	\$7,928	\$7,743	\$17,184	117%
Health Insurance	\$83,032	\$77,233	\$77,233	\$150,649	95%
Other Insurance	\$2,797	\$4,300	\$4,300	\$3,189	-26%
Other Employee Compensation	\$4,183	\$5,100	\$5,100	\$6,920	36%
Materials & Supplies	\$3,143	\$9,785	\$9,785	\$12,670	29%
General Supplies and Materials	\$507	\$3,790	\$3,790	\$3,500	-8%
Postage and Printing	\$444	\$3,380	\$3,380	\$3,220	-5%
Gas/Fuel	\$1,192	\$1,515	\$1,515	\$1,500	-1%
Books and Periodicals	\$1,000	\$1,100	\$1,100	\$450	-59%
Technology Supplies	\$0	\$0	\$0	\$4,000	999%
Contractual Services	\$16,651	\$60,277	\$28,277	\$46,121	-23%
Legal Services	\$15,470	\$16,500	\$16,500	\$28,800	75%
Testing	\$0	\$500	\$500	\$1,000	100%
Other Contractual	\$0	\$42,000	\$10,000	\$15,000	-64%
Internal Services	\$1,181	\$1,277	\$1,277	\$1,321	3%
Capital Outlay	\$6,617	\$10,446	\$10,446	\$3,600	-66%
Technology - Replacement	\$5,333	\$6,846	\$6,846	\$0	-100%
Programs and Projects	\$1,284	\$3,600	\$3,600	\$3,600	0%
Other Costs	\$17,423	\$41,250	\$29,972	\$28,289	-31%
Travel/Training	\$7,492	\$16,500	\$16,500	\$16,000	-3%
Insurance/Bonds	\$7,619	\$9,402	\$9,402	\$8,364	-11%
Other	\$0	\$11,278	\$0	\$0	-100%
Dues and Subscriptions	\$2,312	\$4,070	\$4,070	\$3,925	-4%
Utility Expense	\$408	\$1,370	\$1,370	\$840	-39%
Communication	\$408	\$1,370	\$1,370	\$840	-39%

City Clerk

Authorized Positions for City Clerk

<i>Full Time Positions:</i>	<i>4.00</i>
ASSISTANT CITY CLERK	1.00
ASSISTANT TO THE CITY MANAGER	1.00
LICENSING SPECIALIST	1.00
RECORDS MANAGEMENT TECHNICIAN	1.00

City Clerk Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$430,339	\$476,993	\$470,916	\$488,467	2%
Personnel Services	\$363,490	\$410,589	\$404,512	\$412,148	0%
Materials & Supplies	\$807	\$2,000	\$2,000	\$4,350	117%
Contractual Services	\$10,436	\$11,066	\$10,926	\$11,500	4%
Capital Outlay	\$2,739	\$0	\$0	\$0	0%
Other Costs	\$52,789	\$51,978	\$52,118	\$59,109	14%
Utility Expense	\$78	\$1,360	\$1,360	\$1,360	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
City Clerk	\$430,339	\$476,993	\$470,916	\$488,467	2%
Personnel Services	\$363,490	\$410,589	\$404,512	\$412,148	0%
Salaries and Wages - FT	\$254,088	\$280,027	\$274,504	\$280,027	0%
Supplemental Pay	\$5,132	\$0	\$0	\$0	0%
Other Employee Withholdings	\$938	\$0	\$0	\$0	0%
FICA/MC Contributions	\$20,315	\$21,218	\$20,795	\$21,422	1%
Retirement Contributions	\$23,227	\$25,035	\$25,035	\$26,239	5%
Workers Compensation	\$3,987	\$6,134	\$6,003	\$7,897	29%
Health Insurance	\$51,878	\$72,292	\$72,292	\$70,321	-3%
Other Insurance	\$1,034	\$1,803	\$1,803	\$1,822	1%
Other Employee Compensation	\$2,890	\$4,080	\$4,080	\$4,420	8%
Materials & Supplies	\$807	\$2,000	\$2,000	\$4,350	117%
General Supplies and Materials	\$807	\$1,500	\$1,500	\$1,650	10%
Postage and Printing	\$0	\$500	\$500	\$200	-60%
Technology Supplies	\$0	\$0	\$0	\$2,500	999%
Contractual Services	\$10,436	\$11,066	\$10,926	\$11,500	4%
Maintenance Agreements	\$10,270	\$10,526	\$10,526	\$11,000	5%
Other Contractual	\$166	\$540	\$400	\$500	-7%
Capital Outlay	\$2,739	\$0	\$0	\$0	0%
Light Equipment - Replacement	\$0	\$0	\$0	\$0	0%
Technology - Capital	\$2,739	\$0	\$0	\$0	0%
Other Costs	\$52,789	\$51,978	\$52,118	\$59,109	14%
Travel/Training	\$1,606	\$960	\$1,500	\$1,500	56%
Insurance/Bonds	\$7,852	\$8,918	\$8,918	\$10,909	22%
Advertising/Promotion	\$41,895	\$40,000	\$40,000	\$45,000	12%
Dues and Subscriptions	\$1,435	\$2,100	\$1,700	\$1,700	-19%
Utility Expense	\$78	\$1,360	\$1,360	\$1,360	0%
Communication	\$78	\$1,360	\$1,360	\$1,360	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Social Community Services	\$1,044,698	\$2,594,305	\$1,693,572	\$1,270,338	-51%
Personnel Services	\$24,269	\$1,056,858	\$36,894	\$0	-100%
Salaries and Wages - PT/Season	\$6	\$28,036	\$28,049	\$0	-100%
Holiday Pay	\$0	\$0	\$217	\$0	0%
Overtime	\$4,187	\$0	\$356	\$0	0%
Supplemental Pay	\$0	\$1,028,822	\$0	\$0	-100%
FICA/MC Contributions	\$2,249	\$0	\$2,234	\$0	0%
Retirement Contributions	\$7,282	\$0	\$441	\$0	0%
Workers Compensation	\$1,262	\$0	\$873	\$0	0%
Health Insurance	\$9,123	\$0	\$4,717	\$0	0%
Other Insurance	\$159	\$0	\$7	\$0	0%
Contractual Services	\$17,300	\$161,669	\$161,669	\$0	-100%
Other Contractual	\$17,300	\$161,669	\$161,669	\$0	-100%
Capital Outlay	\$13,062	\$328,753	\$328,307	\$0	-100%
Technology - Capital	\$13,062	\$328,753	\$328,307	\$0	-100%
Other Costs	\$990,068	\$1,047,026	\$1,166,702	\$1,270,338	21%
Other Costs	\$0	\$0	\$138,090	\$0	0%
Community Service	\$990,068	\$1,047,026	\$1,028,612	\$1,270,338	21%

Community Service Detail	\$1,270,338
Community Promotions	\$25,000
Detention Center - Maintenance Agreement	\$69,482
Economic Joint Powers Board contributions	\$437,346
Hall of Justice - Maintenance Agreement	\$25,829
Health Department Contributions	\$575,000
Municipal Band payment	\$137,681

Municipal Court

Authorized Positions for Municipal Court

<i>Full Time Positions:</i>	<i>6.00</i>
MUNI COURT SUPERVISOR	1.00
COURT CLERK I	1.00
COURT CLERK II	1.00
MUNICIPAL COURT COORDINATOR	1.00
MUNICIPAL COURT JUDGE	1.00
MUNICIPAL COURT TECHNICIAN	1.00

Municipal Court Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$625,748	\$618,389	\$684,553	\$786,557	27%
Personnel Services	\$557,162	\$535,949	\$601,733	\$650,650	21%
Materials & Supplies	\$11,923	\$13,350	\$11,930	\$26,050	95%
Contractual Services	\$37,997	\$41,991	\$41,991	\$82,163	96%
Capital Outlay	\$4,726	\$4,362	\$6,362	\$0	-100%
Other Costs	\$13,084	\$18,937	\$18,737	\$23,894	26%
Utility Expense	\$857	\$3,800	\$3,800	\$3,800	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Municipal Court	\$625,748	\$618,389	\$684,553	\$786,557	27%
Personnel Services	\$557,162	\$535,949	\$601,733	\$650,650	21%
Salaries and Wages - FT	\$335,396	\$327,108	\$322,433	\$329,075	1%
Salaries and Wages - PT/Season	\$44,821	\$56,760	\$56,760	\$88,000	55%
Overtime	\$808	\$748	\$748	\$700	-6%
Supplemental Pay	\$10,396	\$0	\$0	\$0	0%
Other Employee Withholdings	\$1,251	\$0	\$0	\$0	0%
FICA/MC Contributions	\$30,631	\$29,354	\$28,996	\$31,960	9%
Retirement Contributions	\$38,586	\$33,233	\$33,233	\$30,900	-7%
Workers Compensation	\$7,458	\$8,623	\$8,494	\$11,781	37%
Health Insurance	\$80,791	\$71,654	\$142,600	\$151,049	111%
Other Insurance	\$2,074	\$2,589	\$2,589	\$2,325	-10%
Other Employee Compensation	\$4,950	\$5,880	\$5,880	\$4,860	-17%
Materials & Supplies	\$11,923	\$13,350	\$11,930	\$26,050	95%
General Supplies and Materials	\$7,461	\$7,300	\$7,500	\$12,300	68%
Postage and Printing	\$4,306	\$2,800	\$2,800	\$3,000	7%
Books and Periodicals	\$155	\$500	\$500	\$1,000	100%
Technology Supplies	\$0	\$2,000	\$380	\$9,750	387%
Uniform Expense	\$0	\$750	\$750	\$0	-100%
Contractual Services	\$37,997	\$41,991	\$41,991	\$82,163	96%
Rent	\$20,916	\$22,258	\$22,258	\$22,258	0%
Maintenance Agreements	\$11,370	\$12,302	\$12,302	\$0	-100%
Other Contractual	\$4,248	\$5,650	\$5,650	\$57,102	911%
Internal Services	\$1,463	\$1,781	\$1,781	\$2,803	57%
Capital Outlay	\$4,726	\$4,362	\$6,362	\$0	-100%
Technology - Replacement	\$4,726	\$4,362	\$6,362	\$0	-100%
Other Costs	\$13,084	\$18,937	\$18,737	\$23,894	26%
Travel/Training	\$258	\$2,700	\$2,500	\$4,700	74%
Insurance/Bonds	\$12,442	\$15,337	\$15,337	\$18,294	19%
Over/Short	(\$77)	\$100	\$100	\$100	0%
Dues and Subscriptions	\$460	\$800	\$800	\$800	0%
Utility Expense	\$857	\$3,800	\$3,800	\$3,800	0%
Communication	\$857	\$3,800	\$3,800	\$3,800	0%

City Attorney

Authorized Positions for City Attorney

<i>Full Time Positions:</i>	<i>5.00</i>
ASSISTANT CITY ATTORNEY II	1.00
CITY ATTORNEY	1.00
DEPUTY CITY ATTORNEY	1.00
EXECUTIVE LEGAL ASSISTANT	1.00
PARALEGAL	1.00

City Attorney Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$675,957	\$728,118	\$696,193	\$698,161	-4%
Personnel Services	\$621,345	\$645,786	\$613,661	\$634,518	-2%
Materials & Supplies	\$24,211	\$38,475	\$38,475	\$33,020	-14%
Contractual Services	\$4,909	\$12,000	\$12,200	\$5,500	-54%
Capital Outlay	\$2,421	\$3,200	\$3,200	\$0	-100%
Other Costs	\$22,430	\$27,882	\$27,882	\$24,348	-13%
Utility Expense	\$641	\$775	\$775	\$775	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
City Attorney	\$675,957	\$728,118	\$696,193	\$698,161	-4%
Personnel Services	\$621,345	\$645,786	\$613,661	\$634,518	-2%
Salaries and Wages - FT	\$440,710	\$435,972	\$426,852	\$443,458	2%
Salaries and Wages - PT/Season	\$4,548	\$0	\$3,579	\$0	0%
Supplemental Pay	\$7,236	\$0	\$0	\$0	0%
Other Employee Withholdings	\$938	\$0	\$0	\$0	0%
FICA/MC Contributions	\$35,629	\$33,207	\$32,509	\$33,925	2%
Retirement Contributions	\$54,722	\$59,713	\$59,713	\$54,927	-8%
Workers Compensation	\$9,092	\$10,165	\$9,944	\$12,506	23%
Health Insurance	\$58,969	\$83,398	\$70,000	\$68,533	-18%
Other Insurance	\$4,572	\$16,491	\$4,224	\$14,289	-13%
Other Employee Compensation	\$4,930	\$6,840	\$6,840	\$6,880	1%
Materials & Supplies	\$24,211	\$38,475	\$38,475	\$33,020	-14%
General Supplies and Materials	\$1,916	\$5,000	\$5,000	\$2,160	-57%
Postage and Printing	\$3,140	\$3,975	\$3,975	\$3,000	-25%
Books and Periodicals	\$19,155	\$29,500	\$29,500	\$23,610	-20%
Technology Supplies	\$0	\$0	\$0	\$4,250	999%
Contractual Services	\$4,909	\$12,000	\$12,200	\$5,500	-54%
Legal Services	\$0	\$0	\$200	\$2,000	999%
Other Contractual	\$4,909	\$12,000	\$12,000	\$3,500	-71%
Capital Outlay	\$2,421	\$3,200	\$3,200	\$0	-100%
Technology - Replacement	\$2,421	\$3,200	\$3,200	\$0	-100%
Other Costs	\$22,430	\$27,882	\$27,882	\$24,348	-13%
Travel/Training	\$9,252	\$12,400	\$12,400	\$7,766	-37%
Insurance/Bonds	\$10,089	\$11,482	\$11,482	\$13,904	21%
Dues and Subscriptions	\$3,089	\$4,000	\$4,000	\$2,678	-33%
Utility Expense	\$641	\$775	\$775	\$775	0%
Communication	\$641	\$775	\$775	\$775	0%

Human Resources

Authorized Positions for Human Resources

<i>Full Time Positions:</i>	<i>6.00</i>
HUMAN RESOURCES SUPERVISOR	1.00
ADMINISTRATIVE ASSISTANT I	1.00
HUMAN RESOURCES SPECIALIST	1.00
HUMAN RESOURCES TECHNICIAN	2.00
SUPPORT SERVICES DIRECTOR	1.00

Human Resources Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$954,479	\$706,003	\$681,989	\$695,576	-1%
Personnel Services	\$775,048	\$583,596	\$583,829	\$583,456	0%
Materials & Supplies	\$5,806	\$10,450	\$8,750	\$13,550	30%
Contractual Services	\$128,487	\$59,674	\$37,940	\$23,540	-61%
Capital Outlay	\$22,551	\$29,695	\$29,695	\$17,000	-43%
Other Costs	\$22,263	\$21,400	\$21,400	\$57,630	169%
Utility Expense	\$325	\$1,188	\$375	\$400	-66%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Human Resources	\$954,479	\$706,003	\$681,989	\$695,576	-1%
Personnel Services	\$775,048	\$583,596	\$583,829	\$583,456	0%
Salaries and Wages - FT	\$513,002	\$390,174	\$382,824	\$390,174	0%
Supplemental Pay	\$13,160	\$0	\$6,831	\$0	0%
Other Employee Withholdings	\$1,876	\$0	\$1,503	\$0	0%
FICA/MC Contributions	\$43,992	\$29,163	\$28,601	\$29,848	2%
Retirement Contributions	\$58,822	\$45,399	\$45,399	\$46,427	2%
Workers Compensation	\$9,984	\$9,578	\$9,389	\$11,003	15%
Health Insurance	\$122,056	\$100,824	\$100,824	\$97,879	-3%
Other Insurance	\$3,094	\$3,578	\$3,578	\$2,837	-21%
Other Employee Compensation	\$9,060	\$4,880	\$4,880	\$5,288	8%
Materials & Supplies	\$5,806	\$10,450	\$8,750	\$13,550	30%
General Supplies and Materials	\$3,937	\$5,750	\$5,750	\$5,750	0%
Postage and Printing	\$1,754	\$3,200	\$2,500	\$2,800	-12%
Furnishings	\$0	\$0	\$0	\$900	999%
Books and Periodicals	\$115	\$1,500	\$500	\$500	-67%
Technology Supplies	\$0	\$0	\$0	\$3,600	999%
Contractual Services	\$128,487	\$59,674	\$37,940	\$23,540	-61%
Other Contractual	\$98,391	\$59,530	\$37,796	\$23,384	-61%
Internal Services	\$75	\$144	\$144	\$156	8%
Reimbursable Contract Exp.	\$30,020	\$0	\$0	\$0	0%
Capital Outlay	\$22,551	\$29,695	\$29,695	\$17,000	-43%
Light Equipment	\$0	\$900	\$900	\$0	-100%
Technology - Capital	\$5,613	\$13,795	\$13,795	\$0	-100%
Programs and Projects	\$16,939	\$15,000	\$15,000	\$17,000	13%
Other Costs	\$22,263	\$21,400	\$21,400	\$57,630	169%
Travel/Training	\$1,629	\$2,000	\$2,000	\$2,000	0%
Tuition Reimbursement	\$0	\$0	\$0	\$35,000	999%
Insurance/Bonds	\$14,526	\$18,791	\$18,791	\$20,270	8%
Dues and Subscriptions	\$6,108	\$609	\$609	\$360	-41%
Utility Expense	\$325	\$1,188	\$375	\$400	-66%
Communication	\$325	\$1,188	\$375	\$400	-66%

City Campus Buildings Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$2,867)	\$0	(\$774)	(\$500)	999%
Misc Revenue	(\$2,867)	\$0	(\$774)	(\$500)	999%
Expense	\$414,072	\$420,572	\$420,444	\$568,609	35%
Materials & Supplies	\$70,576	\$91,195	\$92,795	\$116,460	28%
Contractual Services	\$327,397	\$309,747	\$309,747	\$431,967	39%
Utility Expense	\$13,886	\$17,416	\$17,741	\$20,002	15%
Tax Expense	\$2,213	\$2,214	\$161	\$180	-92%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
City Hall	\$379,981	\$389,888	\$389,114	\$418,016	7%
Misc Revenue	(\$2,867)	\$0	(\$774)	(\$500)	999%
Rentals and Leases	(\$2,867)	\$0	(\$774)	(\$500)	999%
Materials & Supplies	\$45,756	\$66,400	\$66,400	\$66,750	1%
General Supplies and Materials	\$0	\$2,150	\$2,150	\$2,000	-7%
Electricity	\$35,842	\$47,250	\$47,250	\$47,250	0%
Natural Gas	\$9,914	\$17,000	\$17,000	\$17,500	3%
Contractual Services	\$327,397	\$309,747	\$309,747	\$338,526	9%
Alarm Monitoring	\$10	\$1,775	\$1,775	\$0	-100%
Internal Services	\$327,387	\$307,972	\$307,972	\$338,526	10%
Utility Expense	\$9,695	\$13,741	\$13,741	\$13,240	-4%
Communication	\$509	\$734	\$734	\$740	1%
Water	\$9,186	\$13,007	\$13,007	\$12,500	-4%
Marathon Building	\$13,430	\$11,680	\$11,680	\$20,926	79%
Materials & Supplies	\$13,060	\$11,430	\$11,430	\$12,780	12%
Electricity	\$8,997	\$7,780	\$7,780	\$7,780	0%
Natural Gas	\$4,063	\$3,650	\$3,650	\$5,000	37%
Contractual Services	\$0	\$0	\$0	\$7,831	999%
Internal Services	\$0	\$0	\$0	\$7,831	999%
Utility Expense	\$370	\$250	\$250	\$315	26%
Water	\$370	\$250	\$250	\$315	26%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Miller St. Dormitory	\$4,644	\$5,959	\$4,056	\$19,973	235%
Materials & Supplies	\$1,539	\$2,895	\$2,895	\$2,880	-1%
General Supplies and Materials	\$504	\$935	\$935	\$900	-4%
Electricity	\$430	\$980	\$980	\$980	0%
Natural Gas	\$605	\$980	\$980	\$1,000	2%
Contractual Services	\$0	\$0	\$0	\$15,896	999%
Internal Services	\$0	\$0	\$0	\$15,896	999%
Utility Expense	\$892	\$850	\$1,000	\$1,017	20%
Water	\$892	\$850	\$1,000	\$1,017	20%
Tax Expense	\$2,213	\$2,214	\$161	\$180	-92%
Property Tax	\$2,213	\$2,214	\$161	\$180	-92%
City Center Building	\$13,149	\$13,045	\$14,150	\$86,564	564%
Materials & Supplies	\$10,221	\$10,470	\$11,400	\$14,050	34%
Electricity	\$9,296	\$9,600	\$9,600	\$12,750	33%
Natural Gas	\$924	\$870	\$1,800	\$1,300	49%
Contractual Services	\$0	\$0	\$0	\$69,714	999%
Internal Services	\$0	\$0	\$0	\$69,714	999%
Utility Expense	\$2,928	\$2,575	\$2,750	\$2,800	9%
Water	\$2,928	\$2,575	\$2,750	\$2,800	9%
Ash Street Building	\$0	\$0	\$670	\$22,630	999%
Materials & Supplies	\$0	\$0	\$670	\$20,000	999%
Electricity	\$0	\$0	\$670	\$13,000	999%
Natural Gas	\$0	\$0	\$0	\$7,000	999%
Utility Expense	\$0	\$0	\$0	\$2,630	999%
Water	\$0	\$0	\$0	\$2,630	999%

Information Services

Authorized Positions for Information Services

<i>Full Time Positions:</i>	<i>12.00</i>
GIS SPECIALIST	1.00
INFORMATION SYSTEMS MANAGER	1.00
IT TECHNICIAN II	3.00
NETWORK ADMINISTRATOR	1.00
NETWORK ENGINEER	1.00
REGIONAL GIS ADMINISTRATOR	1.00
SECURITY ANALYST	1.00
SYSTEMS & DATABASE ADMINISTRATOR	1.00
SYSTEMS ANALYST	2.00

Information Services Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$1,421,902	\$1,676,624	\$1,629,349	\$1,817,323	8%
Personnel Services	\$1,204,295	\$1,220,133	\$1,202,777	\$1,300,393	7%
Materials & Supplies	\$2,254	\$3,700	\$3,025	\$13,700	270%
Contractual Services	\$86,563	\$314,197	\$292,203	\$369,454	18%
Capital Outlay	\$11,756	\$9,000	\$7,500	\$0	-100%
Other Costs	\$30,172	\$37,394	\$33,844	\$43,776	17%
Utility Expense	\$86,863	\$92,200	\$90,000	\$90,000	-2%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Information Services	\$1,421,902	\$1,676,624	\$1,629,349	\$1,817,323	8%
Personnel Services	\$1,204,295	\$1,220,133	\$1,202,777	\$1,300,393	7%
Salaries and Wages - FT	\$824,834	\$818,079	\$802,358	\$873,927	7%
Overtime	\$1,500	\$3,000	\$3,000	\$3,000	0%
Supplemental Pay	\$14,909	\$0	\$0	\$0	0%
Other Employee Withholdings	\$3,440	\$0	\$0	\$0	0%
FICA/MC Contributions	\$65,838	\$61,097	\$59,894	\$67,085	10%
Retirement Contributions	\$74,981	\$73,174	\$73,174	\$82,168	12%
Workers Compensation	\$18,152	\$21,654	\$21,222	\$24,729	14%
Health Insurance	\$194,049	\$233,613	\$233,613	\$238,889	2%
Other Insurance	\$3,243	\$4,956	\$4,956	\$5,555	12%
Other Employee Compensation	\$3,350	\$4,560	\$4,560	\$5,040	11%
Materials & Supplies	\$2,254	\$3,700	\$3,025	\$13,700	270%
General Supplies and Materials	\$1,232	\$2,600	\$2,000	\$2,600	0%
Postage and Printing	\$742	\$850	\$850	\$850	0%
Gas/Fuel	\$280	\$250	\$175	\$250	0%
Books and Periodicals	\$0	\$0	\$0	\$0	0%
Technology Supplies	\$0	\$0	\$0	\$10,000	999%
Contractual Services	\$86,563	\$314,197	\$292,203	\$369,454	18%
Maintenance Agreements	\$84,053	\$308,994	\$290,000	\$313,024	1%
Other Contractual	\$2,310	\$5,000	\$2,000	\$56,000	999%
Internal Services	\$200	\$203	\$203	\$430	112%
Capital Outlay	\$11,756	\$9,000	\$7,500	\$0	-100%
Technology - Capital	\$11,756	\$9,000	\$7,500	\$0	-100%
Other Costs	\$30,172	\$37,394	\$33,844	\$43,776	17%
Travel/Training	\$6,265	\$6,000	\$2,500	\$9,000	50%
Insurance/Bonds	\$23,776	\$31,094	\$31,094	\$34,476	11%
Dues and Subscriptions	\$130	\$300	\$250	\$300	0%
Utility Expense	\$86,863	\$92,200	\$90,000	\$90,000	-2%
Communication	\$86,863	\$92,200	\$90,000	\$90,000	-2%

Finance

Authorized Positions for Finance

<i>Full Time Positions:</i>	<i>8.00</i>
FINANCIAL SERVICES DIRECTOR	1.00
ACCOUNTANT	1.00
ADMINISTRATIVE SUPPORT TECH.	2.00
ADMINISTRATIVE TECHNICIAN	1.00
BUDGET & ACCOUNTING SUPERVISOR	1.00
PAYROLL TECHNICIAN	1.00
SENIOR ACCOUNTANT	1.00

Finance Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$1,352,137	\$1,146,707	\$1,273,523	\$996,277	-13%
Personnel Services	\$942,948	\$929,536	\$921,252	\$770,924	-17%
Materials & Supplies	\$4,661	\$9,585	\$7,700	\$15,360	60%
Contractual Services	\$375,088	\$185,200	\$318,100	\$177,000	-4%
Capital Outlay	\$6,090	\$2,000	\$7,000	\$0	-100%
Other Costs	\$24,166	\$19,011	\$17,896	\$31,793	67%
Utility Expense	(\$816)	\$1,375	\$1,575	\$1,200	-13%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Finance	\$1,352,137	\$1,146,707	\$1,273,523	\$996,277	-13%
Personnel Services	\$942,948	\$929,536	\$921,252	\$770,924	-17%
Salaries and Wages - FT	\$644,517	\$638,284	\$630,537	\$518,177	-19%
Overtime	\$710	\$600	\$775	\$1,000	67%
Supplemental Pay	\$12,507	\$0	\$0	\$0	0%
Other Employee Withholdings	\$2,564	\$0	\$0	\$0	0%
FICA/MC Contributions	\$51,615	\$48,324	\$47,731	\$39,641	-18%
Retirement Contributions	\$73,897	\$81,665	\$81,665	\$59,653	-27%
Workers Compensation	\$7,839	\$9,244	\$9,125	\$14,613	58%
Health Insurance	\$137,936	\$136,015	\$136,015	\$128,963	-5%
Other Insurance	\$3,603	\$5,444	\$5,444	\$2,997	-45%
Other Employee Compensation	\$7,760	\$9,960	\$9,960	\$5,880	-41%
Materials & Supplies	\$4,661	\$9,585	\$7,700	\$15,360	60%
General Supplies and Materials	\$3,681	\$2,926	\$3,500	\$4,750	62%
Postage and Printing	\$981	\$1,500	\$1,500	\$1,000	-33%
Books and Periodicals	\$0	\$159	\$200	\$250	57%
Technology Supplies	\$0	\$5,000	\$2,500	\$9,360	87%
Contractual Services	\$375,088	\$185,200	\$318,100	\$177,000	-4%
Investment Services	\$29,268	\$0	\$2,600	\$0	0%
Acctg/Audit Services	\$242,000	\$160,000	\$290,000	\$150,000	-6%
Maintenance Agreements	\$97,959	\$25,000	\$25,000	\$27,000	8%
Other Contractual	\$186	\$200	\$500	\$0	-100%
Internal Services	\$5,675	\$0	\$0	\$0	0%
Capital Outlay	\$6,090	\$2,000	\$7,000	\$0	-100%
Light Equipment	\$194	\$1,500	\$1,500	\$0	-100%
Technology - Capital	\$5,896	\$500	\$5,500	\$0	-100%
Other Costs	\$24,166	\$19,011	\$17,896	\$31,793	67%
Travel/Training	\$6,667	\$1,452	\$1,100	\$11,500	692%
Insurance/Bonds	\$17,194	\$16,296	\$16,296	\$20,293	25%
Advertising/Promotion	\$0	\$863	\$0	\$0	-100%
Dues and Subscriptions	\$305	\$400	\$500	\$0	-100%
Utility Expense	(\$816)	\$1,375	\$1,575	\$1,200	-13%
Communication	(\$816)	\$1,375	\$1,575	\$1,200	-13%

Customer Service

Authorized Positions for Customer Service

<i>Full Time Positions:</i>	<i>6.00</i>
ADMINISTRATIVE SERVICES REP.	4.00
ADMINISTRATIVE SUPPORT TECH.	1.00
FINANCE SUPERVISOR	1.00

Customer Service Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$753,027	\$823,773	\$829,395	\$811,398	-2%
Personnel Services	\$467,131	\$494,504	\$465,597	\$469,855	-5%
Materials & Supplies	\$10,443	\$16,300	\$16,300	\$18,500	13%
Contractual Services	\$259,287	\$282,451	\$316,207	\$299,007	6%
Capital Outlay	\$1,237	\$11,142	\$11,915	\$0	-100%
Other Costs	\$14,076	\$18,396	\$18,396	\$23,036	25%
Utility Expense	\$854	\$980	\$980	\$1,000	2%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Customer Service	\$753,027	\$823,773	\$829,395	\$811,398	-2%
Personnel Services	\$467,131	\$494,504	\$465,597	\$469,855	-5%
Salaries and Wages - FT	\$299,176	\$311,182	\$293,900	\$284,570	-9%
Salaries and Wages - PT/Season	\$11,630	\$16,591	\$18,928	\$19,000	15%
Overtime	\$0	\$1,429	\$1,500	\$6,557	359%
Supplemental Pay	\$8,876	\$0	\$0	\$0	0%
Other Employee Withholdings	\$1,852	\$0	\$0	\$0	0%
FICA/MC Contributions	\$24,911	\$23,249	\$22,982	\$23,725	2%
Retirement Contributions	\$27,358	\$26,804	\$26,804	\$27,279	2%
Workers Compensation	\$2,687	\$3,085	\$3,037	\$8,746	184%
Health Insurance	\$89,324	\$109,018	\$96,500	\$97,799	-10%
Other Insurance	\$1,317	\$3,146	\$1,946	\$2,179	-31%
Materials & Supplies	\$10,443	\$16,300	\$16,300	\$18,500	13%
General Supplies and Materials	\$3,682	\$6,000	\$6,000	\$6,500	8%
Postage and Printing	\$6,761	\$10,300	\$10,300	\$10,000	-3%
Technology Supplies	\$0	\$0	\$0	\$2,000	999%
Contractual Services	\$259,287	\$282,451	\$316,207	\$299,007	6%
Other Contractual	\$259,287	\$282,451	\$316,207	\$299,007	6%
Capital Outlay	\$1,237	\$11,142	\$11,915	\$0	-100%
Light Equipment	\$539	\$651	\$900	\$0	-100%
Technology - Capital	\$698	\$10,491	\$11,015	\$0	-100%
Other Costs	\$14,076	\$18,396	\$18,396	\$23,036	25%
Travel/Training	\$0	\$2,000	\$2,000	\$4,500	125%
Insurance/Bonds	\$15,045	\$16,296	\$16,296	\$18,436	13%
Over/Short	(\$969)	\$100	\$100	\$100	0%
Utility Expense	\$854	\$980	\$980	\$1,000	2%
Communication	\$854	\$980	\$980	\$1,000	2%

Engineering

Authorized Positions for Engineering

<i>Full Time Positions:</i>	<i>9.00</i>
PUBLIC SERVICES DIRECTOR	1.00
ADMINISTRATIVE ASSISTANT II	1.00
ADMINISTRATIVE SUPPORT TECH.	1.00
CITY ENGINEER	1.00
ASSOCIATE ENGINEER II	2.00
ENGINEERING TECHNICIAN I	1.00
ENGINEERING TECHNICIAN II	2.00

Engineering Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$882,877	\$898,212	\$886,203	\$885,567	-1%
Personnel Services	\$831,476	\$840,330	\$828,321	\$823,074	-2%
Materials & Supplies	\$11,065	\$13,232	\$13,232	\$19,700	49%
Contractual Services	\$13,191	\$12,457	\$12,457	\$12,466	0%
Capital Outlay	\$4,750	\$6,055	\$6,000	\$0	-100%
Other Costs	\$21,578	\$25,138	\$25,193	\$29,327	17%
Utility Expense	\$817	\$1,000	\$1,000	\$1,000	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Engineering	\$882,877	\$898,212	\$886,203	\$885,567	-1%
Personnel Services	\$831,476	\$840,330	\$828,321	\$823,074	-2%
Salaries and Wages - FT	\$575,208	\$578,495	\$567,609	\$564,757	-2%
Supplemental Pay	\$10,372	\$0	\$0	\$0	0%
Other Employee Withholdings	\$2,814	\$0	\$0	\$0	0%
FICA/MC Contributions	\$45,807	\$43,470	\$42,637	\$43,204	-1%
Retirement Contributions	\$58,614	\$58,185	\$58,185	\$50,619	-13%
Workers Compensation	\$12,203	\$14,715	\$14,425	\$15,858	8%
Health Insurance	\$121,013	\$137,952	\$137,952	\$143,036	4%
Other Insurance	\$2,674	\$4,391	\$4,391	\$3,836	-13%
Other Employee Compensation	\$2,771	\$3,122	\$3,122	\$1,764	-43%
Materials & Supplies	\$11,065	\$13,232	\$13,232	\$19,700	49%
General Supplies and Materials	\$8,434	\$9,546	\$9,546	\$10,000	5%
Postage and Printing	\$339	\$500	\$500	\$500	0%
Safety Equipment/Supplies	\$0	\$500	\$500	\$500	0%
Gas/Fuel	\$1,759	\$2,086	\$2,086	\$2,100	1%
Books and Periodicals	\$533	\$600	\$600	\$600	0%
Technology Supplies	\$0	\$0	\$0	\$6,000	999%
Contractual Services	\$13,191	\$12,457	\$12,457	\$12,466	0%
Professional Services	\$11,307	\$10,000	\$10,000	\$10,000	0%
Internal Services	\$1,884	\$2,457	\$2,457	\$2,466	0%
Capital Outlay	\$4,750	\$6,055	\$6,000	\$0	-100%
Technology - Capital	\$4,750	\$6,055	\$6,000	\$0	-100%
Other Costs	\$21,578	\$25,138	\$25,193	\$29,327	17%
Travel/Training	\$585	\$1,445	\$1,500	\$2,500	73%
Insurance/Bonds	\$18,679	\$21,193	\$21,193	\$24,327	15%
Dues and Subscriptions	\$2,314	\$2,500	\$2,500	\$2,500	0%
Utility Expense	\$817	\$1,000	\$1,000	\$1,000	0%
Communication	\$817	\$1,000	\$1,000	\$1,000	0%

Streets

Authorized Positions for Streets

<i>Full Time Positions:</i>	<i>17.00</i>
EQUIPMENT OPERATOR I	3.00
EQUIPMENT OPERATOR II	3.00
EQUIPMENT OPERATOR III	5.00
TRAFFIC TECHNICIAN II	1.00
SIGNAL TECHNICIAN II	1.00
STREET & TRAFFIC MANAGER	1.00
STREET SUPERVISOR	3.00

Streets Division Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$3,859,370	\$3,758,407	\$3,731,947	\$3,961,934	5%
Personnel Services	\$1,886,829	\$1,713,096	\$1,733,519	\$1,811,328	6%
Materials & Supplies	\$1,326,831	\$1,366,540	\$1,366,540	\$1,461,220	7%
Contractual Services	\$549,350	\$588,585	\$541,702	\$613,366	4%
Capital Outlay	\$16,990	\$10,408	\$10,408	\$0	-100%
Other Costs	\$75,922	\$71,678	\$71,678	\$68,520	-4%
Utility Expense	\$3,447	\$8,100	\$8,100	\$7,500	-7%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Streets	\$3,225,223	\$2,888,669	\$2,909,092	\$3,171,934	10%
Personnel Services	\$1,886,829	\$1,713,096	\$1,733,519	\$1,811,328	6%
Salaries and Wages - FT	\$1,158,980	\$1,088,566	\$1,070,894	\$1,114,163	2%
Overtime	\$78,085	\$72,027	\$72,027	\$72,000	0%
Supplemental Pay	\$24,818	\$0	\$0	\$0	0%
Other Employee Withholdings	\$5,316	\$0	\$0	\$0	0%
FICA/MC Contributions	\$94,227	\$76,991	\$75,639	\$90,742	18%
Retirement Contributions	\$110,710	\$97,668	\$97,668	\$111,144	14%
Workers Compensation	\$26,060	\$28,792	\$28,306	\$33,450	16%
Health Insurance	\$373,658	\$336,476	\$376,409	\$376,409	12%
Other Insurance	\$6,534	\$7,056	\$7,056	\$7,420	5%
Other Employee Compensation	\$8,441	\$5,520	\$5,520	\$6,000	9%
Materials & Supplies	\$752,321	\$626,540	\$626,540	\$741,220	18%
General Supplies and Materials	\$615,455	\$500,000	\$500,000	\$600,000	20%
Safety Equipment/Supplies	\$2,980	\$3,000	\$3,000	\$3,000	0%
Gas/Fuel	\$132,609	\$116,540	\$116,540	\$120,000	3%
Technology Supplies	\$0	\$0	\$0	\$7,120	999%
Uniform Expense	\$1,277	\$7,000	\$7,000	\$11,100	59%
Contractual Services	\$489,713	\$458,847	\$458,847	\$543,366	18%
Other Contractual	\$10,363	\$10,000	\$10,000	\$10,000	0%
Internal Services	\$479,350	\$448,847	\$448,847	\$533,366	19%
Capital Outlay	\$16,990	\$10,408	\$10,408	\$0	-100%
Technology - Capital	\$0	\$10,408	\$10,408	\$0	-100%
Technology - Replacement	\$16,990	\$0	\$0	\$0	0%
Other Costs	\$75,922	\$71,678	\$71,678	\$68,520	-4%
Travel/Training	\$6,257	\$5,000	\$5,000	\$5,000	0%
Insurance/Bonds	\$69,665	\$66,678	\$66,678	\$63,520	-5%
Utility Expense	\$3,447	\$8,100	\$8,100	\$7,500	-7%
Communication	\$3,235	\$7,600	\$7,600	\$7,000	-8%
Water	\$212	\$500	\$500	\$500	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Traffic Control	\$634,147	\$869,738	\$822,855	\$790,000	-9%
Materials & Supplies	\$574,509	\$740,000	\$740,000	\$720,000	-3%
General Supplies and Materials	\$114,143	\$130,000	\$130,000	\$120,000	-8%
Electricity	\$460,367	\$610,000	\$610,000	\$600,000	-2%
Contractual Services	\$59,638	\$129,738	\$82,855	\$70,000	-46%
Other Contractual	\$59,638	\$129,738	\$82,855	\$70,000	-46%

Planning

Authorized Positions for Planning

<i>Full Time Positions:</i>	<i>3.00</i>
ADMINISTRATIVE SUPPORT TECH.	1.00
CITY PLANNER	1.00
COMMUNITY DEVELOPMENT DIRECTOR	1.00

Planning Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$452,300	\$477,734	\$462,947	\$371,909	-22%
Personnel Services	\$387,113	\$392,942	\$389,755	\$302,041	-23%
Materials & Supplies	\$5,379	\$8,100	\$8,100	\$10,600	31%
Contractual Services	\$22,042	\$16,542	\$16,542	\$16,651	1%
Capital Outlay	\$10,807	\$26,100	\$14,500	\$7,500	-71%
Other Costs	\$26,377	\$33,300	\$33,300	\$34,367	3%
Utility Expense	\$582	\$750	\$750	\$750	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Planning	\$452,300	\$477,734	\$462,947	\$371,909	-22%
Personnel Services	\$387,113	\$392,942	\$389,755	\$302,041	-23%
Salaries and Wages - FT	\$267,082	\$265,347	\$262,443	\$205,512	-23%
Supplemental Pay	\$4,566	\$0	\$0	\$0	0%
Other Employee Withholdings	\$1,095	\$0	\$0	\$0	0%
FICA/MC Contributions	\$21,942	\$20,490	\$20,268	\$15,722	-23%
Retirement Contributions	\$35,249	\$36,292	\$36,292	\$25,059	-31%
Workers Compensation	\$5,032	\$6,025	\$5,964	\$4,027	-33%
Health Insurance	\$43,988	\$51,839	\$51,839	\$43,199	-17%
Other Insurance	\$1,690	\$2,989	\$2,989	\$1,522	-49%
Other Employee Compensation	\$6,470	\$9,960	\$9,960	\$7,000	-30%
Materials & Supplies	\$5,379	\$8,100	\$8,100	\$10,600	31%
General Supplies and Materials	\$2,508	\$3,600	\$3,600	\$3,600	0%
Postage and Printing	\$2,871	\$4,500	\$4,500	\$4,500	0%
Technology Supplies	\$0	\$0	\$0	\$2,500	999%
Contractual Services	\$22,042	\$16,542	\$16,542	\$16,651	1%
Other Contractual	\$22,042	\$15,000	\$15,000	\$15,000	0%
Internal Services	\$0	\$1,542	\$1,542	\$1,651	7%
Capital Outlay	\$10,807	\$26,100	\$14,500	\$7,500	-71%
Technology - Capital	\$5,944	\$2,500	\$2,500	\$0	-100%
Programs and Projects	\$4,863	\$23,600	\$12,000	\$7,500	-68%
Other Costs	\$26,377	\$33,300	\$33,300	\$34,367	3%
Travel/Training	\$791	\$5,000	\$5,000	\$5,000	0%
Insurance/Bonds	\$13,925	\$14,900	\$14,900	\$15,967	7%
Advertising/Promotion	\$8,444	\$10,000	\$10,000	\$10,000	0%
Dues and Subscriptions	\$3,217	\$3,400	\$3,400	\$3,400	0%
Utility Expense	\$582	\$750	\$750	\$750	0%
Communication	\$582	\$750	\$750	\$750	0%

Code Enforcement

Authorized Positions for Code Enforcement

<i>Full Time Positions:</i>	<i>9.00</i>
BUILDING INSPECTOR	1.00
BUILDING INSPECTOR SUPERVISOR	1.00
CODE ENFORCEMENT INSPECTOR II	3.00
ELECTRICAL INSPECTOR	2.00
PERMIT TECHNICIAN	1.00
PLUMBING INSPECTOR	1.00

Code Enforcement Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$957,100	\$1,016,415	\$1,002,815	\$1,035,084	2%
Personnel Services	\$841,670	\$849,518	\$846,618	\$911,623	7%
Materials & Supplies	\$24,064	\$25,305	\$25,305	\$27,150	7%
Contractual Services	\$17,061	\$28,523	\$28,523	\$13,046	-54%
Capital Outlay	\$7,983	\$19,300	\$8,600	\$2,800	-85%
Other Costs	\$34,028	\$44,369	\$44,369	\$35,465	-20%
Utility Expense	\$32,294	\$49,400	\$49,400	\$45,000	-9%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Code Enforcement	\$957,100	\$1,016,415	\$1,002,815	\$1,035,084	2%
Personnel Services	\$841,670	\$849,518	\$846,618	\$911,623	7%
Salaries and Wages - FT	\$558,577	\$581,410	\$570,615	\$590,378	2%
Overtime	\$5	\$2,001	\$1,000	\$2,000	0%
Supplemental Pay	\$12,620	\$0	\$0	\$0	0%
Other Employee Withholdings	\$2,502	\$0	\$0	\$0	0%
FICA/MC Contributions	\$43,711	\$42,640	\$41,814	\$44,940	5%
Retirement Contributions	\$51,096	\$52,041	\$52,041	\$55,045	6%
Workers Compensation	\$11,705	\$14,148	\$13,870	\$16,464	16%
Health Insurance	\$155,533	\$151,124	\$161,124	\$195,577	29%
Other Insurance	\$3,241	\$3,754	\$3,754	\$4,339	16%
Other Employee Compensation	\$2,680	\$2,400	\$2,400	\$2,880	20%
Materials & Supplies	\$24,064	\$25,305	\$25,305	\$27,150	7%
General Supplies and Materials	\$1,751	\$2,500	\$2,500	\$2,500	0%
Postage and Printing	\$7,119	\$8,500	\$8,500	\$8,500	0%
Gas/Fuel	\$13,759	\$9,255	\$9,255	\$10,000	8%
Books and Periodicals	\$1,071	\$3,400	\$3,400	\$2,500	-26%
Technology Supplies	\$0	\$0	\$0	\$2,000	999%
Uniform Expense	\$364	\$1,650	\$1,650	\$1,650	0%
Contractual Services	\$17,061	\$28,523	\$28,523	\$13,046	-54%
Other Contractual	\$7,233	\$21,111	\$21,111	\$3,000	-86%
Internal Services	\$9,828	\$7,412	\$7,412	\$10,046	36%
Capital Outlay	\$7,983	\$19,300	\$8,600	\$2,800	-85%
Technology - Replacement	\$6,294	\$16,500	\$5,800	\$0	-100%
Programs and Projects	\$1,689	\$2,800	\$2,800	\$2,800	0%
Other Costs	\$34,028	\$44,369	\$44,369	\$35,465	-20%
Travel/Training	\$1,287	\$6,400	\$6,400	\$6,400	0%
Insurance/Bonds	\$32,081	\$35,319	\$35,319	\$26,415	-25%
Dues and Subscriptions	\$660	\$2,650	\$2,650	\$2,650	0%
Utility Expense	\$32,294	\$49,400	\$49,400	\$45,000	-9%
Communication	\$3,884	\$9,400	\$9,400	\$5,000	-47%
Abatements	\$28,410	\$40,000	\$40,000	\$40,000	0%

Police Department

Authorized Positions for Police Administration

<i>Full Time Positions:</i>	<i>126.00</i>
ADMINISTRATIVE ASSISTANT I	2.00
ADMINISTRATIVE ASSISTANT II	1.00
ADMINISTRATIVE SUPPORT TECH.	1.00
ANIMAL PROTECTION OFFICER I	1.00
COMMUNITY SERVICES COORDINATOR	1.00
COMMUNITY SERVICES OFFICER	3.00
CRIMINAL INTELLIGENCE TECH.	1.00
MASTER POLICE OFFICER	21.00
POLICE CAPTAIN	2.00
POLICE CHIEF	1.00
POLICE FLEET COORDINATOR	1.00
POLICE LIEUTENANT	5.00
POLICE OFFICER	48.00
POLICE RECORDS CLERK	6.00
POLICE RECORDS SUPERVISOR	1.00
POLICE SERGEANT	14.00
POLICE TECHNOLOGIES MANAGER	1.00
PROPERTY & EVIDENCE SUPERVISOR	1.00
PROPERTY EVIDENCE TECH. I	2.00
PUBLIC INFORMATION OFFICER	1.00
POLICE MEDIA REDACTION SPECIALIST	1.00
SENIOR POLICE OFFICER	10.00
VICTIM SERVICES SPECIALIST	1.00

Police Department Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$15,376,664	\$15,453,188	\$15,690,560	\$16,152,532	5%
Personnel Services	\$12,040,932	\$12,056,957	\$12,174,657	\$12,337,329	2%
Materials & Supplies	\$491,551	\$513,540	\$541,859	\$688,110	34%
Contractual Services	\$1,903,764	\$1,921,259	\$1,889,399	\$2,101,866	9%
Capital Outlay	\$228,791	\$199,291	\$234,291	\$16,000	-92%
Other Costs	\$611,851	\$651,890	\$740,104	\$858,977	32%
Utility Expense	\$99,775	\$110,250	\$110,250	\$150,250	36%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Police Administration	\$14,784,796	\$15,147,156	\$15,494,547	\$15,594,082	3%
Personnel Services	\$11,550,845	\$12,056,957	\$12,174,657	\$12,337,329	2%
Salaries and Wages - FT	\$7,882,607	\$8,348,179	\$8,248,179	\$8,395,486	1%
Holiday Pay	\$3,161	\$55,000	\$255,201	\$0	-100%
Overtime	\$399,396	\$326,700	\$340,000	\$350,075	7%
Standby Pay	\$35,844	\$44,500	\$44,500	\$45,000	1%
Reimbursable Contract Wages	\$19,192	\$45,000	\$55,610	\$45,000	0%
Supplemental Pay	\$203,989	\$0	\$0	\$0	0%
Other Employee Withholdings	\$30,771	\$0	\$0	\$0	0%
FICA/MC Contributions	\$194,640	\$179,312	\$176,207	\$191,799	7%
Retirement Contributions	\$764,745	\$724,082	\$724,082	\$839,738	16%
Workers Compensation	\$182,952	\$208,894	\$205,107	\$245,714	18%
Health Insurance	\$1,791,968	\$2,070,841	\$2,070,841	\$2,160,139	4%
Other Insurance	\$32,023	\$50,850	\$50,850	\$54,898	8%
Other Employee Compensation	\$9,557	\$3,600	\$4,080	\$9,480	163%
Materials & Supplies	\$455,847	\$380,936	\$462,040	\$502,660	32%
General Supplies and Materials	\$90,439	\$102,726	\$110,000	\$80,550	-22%
Postage and Printing	\$13,452	\$13,020	\$13,020	\$0	-100%
Investigation Supplies	\$17,113	\$2,500	\$17,000	\$0	-100%
Range Supplies	\$58,056	\$61,000	\$61,000	\$150,000	146%
Evidence Supplies	\$6,581	\$3,920	\$13,500	\$0	-100%
Electricity	\$0	\$1,200	\$1,200	\$1,200	0%
Gas/Fuel	\$157,720	\$136,422	\$136,422	\$160,000	17%
Furnishings	\$0	\$15,000	\$0	\$15,200	1%
Technology Supplies	\$0	\$15,000	\$0	\$85,210	468%
Maint/Repair (non contract)	\$10,495	\$10,500	\$10,500	\$10,500	0%
Uniform Expense	\$101,992	\$19,648	\$99,398	\$0	-100%
Contractual Services	\$1,861,602	\$1,876,794	\$1,879,359	\$1,993,866	6%
Rent	\$129,133	\$125,000	\$125,000	\$125,000	0%
Professional Services	\$37,761	\$22,414	\$36,000	\$36,000	61%
Testing	\$27,409	\$500	\$30,000	\$0	-100%
Other Contractual	\$126,864	\$166,224	\$125,703	\$126,550	-24%
Internal Services	\$133,993	\$162,656	\$162,656	\$206,316	27%
Prisoner Care	\$1,406,443	\$1,400,000	\$1,400,000	\$1,500,000	7%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Capital Outlay	\$226,515	\$199,291	\$234,291	\$16,000	-92%
Light Equipment	\$25,000	\$25,000	\$0	\$0	-100%
Light Equipment - Replacement	\$122,508	\$130,114	\$175,114	\$0	-100%
Technology - Capital	\$24,061	\$43,000	\$58,000	\$16,000	-63%
Technology - Replacement	\$54,945	\$1,177	\$1,177	\$0	-100%
Other Costs	\$593,491	\$522,927	\$633,950	\$593,977	14%
Travel/Training	\$189,635	\$34,977	\$150,000	\$0	-100%
Insurance/Bonds	\$403,856	\$479,450	\$479,450	\$585,477	22%
Advertising/Promotion	\$0	\$8,500	\$4,500	\$8,500	0%
Utility Expense	\$96,496	\$110,250	\$110,250	\$150,250	36%
Communication	\$96,407	\$110,000	\$110,000	\$150,000	36%
Water	\$89	\$250	\$250	\$250	0%
Police Canine Operations	\$0	\$17,000	\$8,000	\$10,750	-37%
Materials & Supplies	\$0	\$6,700	\$5,000	\$6,250	-7%
General Supplies and Materials	\$0	\$6,700	\$5,000	\$6,250	-7%
Contractual Services	\$0	\$6,300	\$1,000	\$4,500	-29%
Other Contractual	\$0	\$6,300	\$1,000	\$4,500	-29%
Other Costs	\$0	\$4,000	\$2,000	\$0	-100%
Travel/Training	\$0	\$4,000	\$2,000	\$0	-100%
Police Career Services	\$0	\$187,514	\$123,650	\$420,000	124%
Materials & Supplies	\$0	\$79,750	\$50,000	\$100,000	25%
Uniform Expense	\$0	\$79,750	\$50,000	\$100,000	25%
Contractual Services	\$0	\$30,650	\$5,150	\$55,000	79%
Testing	\$0	\$29,500	\$4,000	\$40,000	36%
Other Contractual	\$0	\$1,150	\$1,150	\$15,000	999%
Other Costs	\$0	\$77,114	\$68,500	\$265,000	244%
Travel/Training	\$0	\$63,174	\$55,000	\$225,000	256%
Recruitment Activities	\$0	\$13,940	\$13,500	\$40,000	187%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Police Investigations	\$0	\$56,214	\$42,019	\$69,000	23%
Materials & Supplies	\$0	\$19,629	\$14,129	\$42,500	117%
General Supplies and Materials	\$0	\$339	\$339	\$3,500	932%
Investigation Supplies	\$0	\$14,500	\$9,000	\$12,000	-17%
Evidence Supplies	\$0	\$4,790	\$4,790	\$27,000	464%
Contractual Services	\$0	\$2,890	\$2,890	\$26,500	817%
Other Contractual	\$0	\$2,890	\$2,890	\$26,500	817%
Other Costs	\$0	\$33,695	\$25,000	\$0	-100%
Travel/Training	\$0	\$33,695	\$25,000	\$0	-100%
Police Patrol	\$0	\$20,334	\$16,444	\$22,500	11%
Materials & Supplies	\$0	\$7,305	\$5,290	\$2,500	-66%
General Supplies and Materials	\$0	\$2,515	\$500	\$2,500	-1%
Evidence Supplies	\$0	\$4,790	\$4,790	\$0	-100%
Contractual Services	\$0	\$2,875	\$1,000	\$20,000	596%
Other Contractual	\$0	\$2,875	\$1,000	\$20,000	596%
Other Costs	\$0	\$10,154	\$10,154	\$0	-100%
Travel/Training	\$0	\$10,154	\$10,154	\$0	-100%
Police Records	\$0	\$4,150	\$3,400	\$28,700	592%
Materials & Supplies	\$0	\$400	\$3,400	\$26,700	999%
General Supplies and Materials	\$0	\$400	\$400	\$11,200	999%
Postage and Printing	\$0	\$0	\$3,000	\$15,500	999%
Contractual Services	\$0	\$250	\$0	\$2,000	700%
Other Contractual	\$0	\$250	\$0	\$2,000	700%
Other Costs	\$0	\$3,500	\$0	\$0	-100%
Travel/Training	\$0	\$3,500	\$0	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Police Traffic Enforcement	\$0	\$20,820	\$2,500	\$7,500	-64%
Materials & Supplies	\$0	\$18,820	\$2,000	\$7,500	-60%
General Supplies and Materials	\$0	\$18,820	\$2,000	\$7,500	-60%
Contractual Services	\$0	\$1,500	\$0	\$0	-100%
Other Contractual	\$0	\$1,500	\$0	\$0	-100%
Other Costs	\$0	\$500	\$500	\$0	-100%
Travel/Training	\$0	\$500	\$500	\$0	-100%

Fire-EMS Department

Authorized Positions for Fire-EMS Administration

<i>Full Time Positions:</i>	<i>75.00</i>	
BATTALION CHIEF		3.00
BATTALION CHIEF (DAYS)		1.00
CRR OFFICER II		1.00
DEPUTY FIRE CHIEF		3.00
FIRE CAPTAIN		16.00
FIRE CHIEF		1.00
FIRE ENGINEER		20.00
FIRE ENGINEER (DAYS)		1.00
FIRE FIGHTER		26.00
FIRE TRAINEE (DAYS)		2.00
GIS TECHNICIAN		1.00

Fire-EMS Department Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$10,205,770	\$9,395,470	\$9,391,442	\$10,182,664	8%
Personnel Services	\$9,124,286	\$8,250,873	\$8,239,544	\$8,983,120	9%
Materials & Supplies	\$360,421	\$427,890	\$419,509	\$436,150	2%
Contractual Services	\$358,458	\$345,997	\$343,299	\$403,395	17%
Capital Outlay	\$35,985	\$27,500	\$27,500	\$0	-100%
Other Costs	\$267,664	\$275,456	\$293,837	\$294,720	7%
Utility Expense	\$58,955	\$67,753	\$67,753	\$65,279	-4%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Fire-EMS Administration	\$9,805,081	\$8,726,762	\$8,712,734	\$9,452,219	8%
Personnel Services	\$9,124,286	\$8,250,873	\$8,239,544	\$8,983,120	9%
Salaries and Wages - FT	\$5,930,405	\$5,344,463	\$5,333,643	\$5,795,145	8%
Holiday Pay	\$99,924	\$112,000	\$112,000	\$110,000	-2%
Overtime	\$627,903	\$323,400	\$323,400	\$320,000	-1%
Standby Pay	\$6,356	\$8,000	\$8,000	\$8,000	0%
Accrued Leave	\$8,503	\$0	\$0	\$0	0%
Supplemental Pay	\$99,273	\$0	\$0	\$0	0%
Other Employee Withholdings	\$18,126	\$0	\$0	\$0	0%
FICA/MC Contributions	\$100,796	\$88,311	\$88,100	\$93,868	6%
Retirement Contributions	\$767,121	\$735,809	\$735,809	\$948,724	29%
Retirement Health Contribution	\$34,002	\$34,500	\$34,500	\$35,000	1%
Disability Buyback	\$0	\$0	\$0	\$0	0%
Workers Compensation	\$130,123	\$139,520	\$139,222	\$175,775	26%
Health Insurance	\$1,275,696	\$1,432,178	\$1,432,178	\$1,486,248	4%
Other Insurance	\$15,802	\$21,532	\$21,532	\$3,188	-85%
Other Employee Compensation	\$10,255	\$11,160	\$11,160	\$7,172	-36%
Materials & Supplies	\$70,673	\$74,100	\$74,100	\$106,100	43%
General Supplies and Materials	\$4,933	\$7,000	\$7,000	\$7,000	0%
Postage and Printing	\$4,017	\$4,100	\$4,100	\$4,100	0%
Electricity	\$45,555	\$43,000	\$43,000	\$43,000	0%
Natural Gas	\$16,169	\$20,000	\$20,000	\$20,000	0%
Technology Supplies	\$0	\$0	\$0	\$32,000	999%
Contractual Services	\$287,446	\$50,698	\$48,000	\$48,000	-5%
Maintenance Agreements	\$69,056	\$50,698	\$48,000	\$48,000	-5%
Internal Services	\$218,390	\$0	\$0	\$0	0%
Capital Outlay	\$35,985	\$27,500	\$27,500	\$0	-100%
Technology - Capital	\$35,985	\$27,500	\$27,500	\$0	-100%
Other Costs	\$227,735	\$255,837	\$255,837	\$249,720	-2%
Insurance/Bonds	\$223,480	\$250,087	\$250,087	\$243,970	-2%
Advertising/Promotion	\$405	\$750	\$750	\$750	0%
Dues and Subscriptions	\$3,850	\$5,000	\$5,000	\$5,000	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Utility Expense	\$58,955	\$67,753	\$67,753	\$65,279	-4%
Communication	\$43,051	\$51,474	\$51,474	\$49,000	-5%
Water	\$15,904	\$16,279	\$16,279	\$16,279	0%
Fire-EMS Operations	\$270,968	\$554,089	\$545,708	\$590,445	7%
Materials & Supplies	\$244,685	\$305,790	\$297,409	\$282,050	-8%
General Supplies and Materials	\$54,496	\$83,381	\$75,000	\$65,000	-22%
Custodial Supplies	\$13,455	\$16,500	\$16,500	\$16,500	0%
Safety Equipment/Supplies	\$21,417	\$54,400	\$54,400	\$42,050	-23%
Gas/Fuel	\$57,219	\$47,209	\$47,209	\$55,000	17%
Books and Periodicals	\$1,380	\$3,500	\$3,500	\$3,500	0%
Maint/Repair (non contract)	\$37,673	\$40,800	\$40,800	\$40,000	-2%
Uniform Expense	\$59,044	\$60,000	\$60,000	\$60,000	0%
Contractual Services	\$26,283	\$248,299	\$248,299	\$308,395	24%
Internal Services	\$26,283	\$248,299	\$248,299	\$308,395	24%
Fire-EMS Training	\$100,480	\$84,619	\$103,000	\$110,000	30%
Materials & Supplies	\$15,822	\$18,000	\$18,000	\$18,000	0%
General Supplies and Materials	\$14,822	\$15,000	\$15,000	\$15,000	0%
Books and Periodicals	\$1,000	\$3,000	\$3,000	\$3,000	0%
Contractual Services	\$44,729	\$47,000	\$47,000	\$47,000	0%
Testing	\$44,729	\$47,000	\$47,000	\$47,000	0%
Other Costs	\$39,929	\$19,619	\$38,000	\$45,000	129%
Travel/Training	\$39,929	\$19,619	\$38,000	\$45,000	129%
Fire-EMS Prevent & Inspect	\$29,242	\$30,000	\$30,000	\$30,000	0%
Materials & Supplies	\$29,242	\$30,000	\$30,000	\$30,000	0%
General Supplies and Materials	\$29,242	\$30,000	\$30,000	\$30,000	0%

Parks Division

Authorized Positions for Parks - Parks Maint.

<i>Full Time Positions:</i>	<i>10.50</i>
ADMINISTRATIVE ASSISTANT II	1.00
COMMUNITY RELATIONS COORD.	0.00
PARKS & RECREATION DIRECTOR	1.00
PARKS & RECREATION WORKER III	2.00
PARKS & RECREATION WORKER IV	3.00
PARKS CREW LEADER	1.00
PARKS MANAGER	1.00
PARKS SUPERVISOR	1.50

Parks Division Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$2,075,152	\$1,931,069	\$1,950,691	\$2,225,585	15%
Personnel Services	\$1,130,514	\$1,102,681	\$1,090,150	\$1,101,961	0%
Materials & Supplies	\$211,972	\$241,344	\$249,344	\$282,844	17%
Contractual Services	\$336,279	\$345,823	\$345,823	\$344,631	0%
Capital Outlay	\$8,000	\$8,000	\$8,000	\$0	-100%
Other Costs	\$67,217	\$71,421	\$71,421	\$74,349	4%
Utility Expense	\$321,170	\$161,800	\$185,953	\$421,800	161%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Parks - Athletic Maint.	\$104,060	\$75,847	\$108,000	\$134,500	77%
Materials & Supplies	\$64,792	\$60,000	\$68,000	\$84,500	41%
General Supplies and Materials	\$25,005	\$20,000	\$20,000	\$20,000	0%
Electricity	\$39,787	\$40,000	\$48,000	\$60,000	50%
Natural Gas	\$0	\$0	\$0	\$4,500	999%
Utility Expense	\$39,267	\$15,847	\$40,000	\$50,000	216%
Water	\$39,267	\$15,847	\$40,000	\$50,000	216%
Parks - Parks Maint.	\$1,846,148	\$1,760,402	\$1,747,871	\$1,931,385	10%
Personnel Services	\$1,130,514	\$1,102,681	\$1,090,150	\$1,101,961	0%
Salaries and Wages - FT	\$604,979	\$631,017	\$619,666	\$617,240	-2%
Salaries and Wages - PT/Season	\$131,072	\$100,802	\$100,802	\$120,102	19%
Overtime	\$21,268	\$19,921	\$19,921	\$19,900	0%
Supplemental Pay	\$17,107	\$0	\$0	\$0	0%
Other Employee Withholdings	\$4,222	\$0	\$0	\$0	0%
FICA/MC Contributions	\$60,825	\$55,284	\$54,416	\$57,930	5%
Retirement Contributions	\$66,356	\$66,794	\$66,794	\$69,281	4%
Workers Compensation	\$15,632	\$19,668	\$19,356	\$21,361	9%
Health Insurance	\$176,824	\$194,097	\$194,097	\$185,646	-4%
Other Insurance	\$3,269	\$5,006	\$5,006	\$4,833	-3%
Unemployment Compensation	\$18,426	\$0	\$0	\$0	0%
Other Employee Compensation	\$10,536	\$10,092	\$10,092	\$5,668	-44%
Materials & Supplies	\$103,816	\$125,644	\$125,644	\$138,644	10%
General Supplies and Materials	\$26,783	\$35,000	\$35,000	\$40,000	14%
Safety Equipment/Supplies	\$2,312	\$2,500	\$2,500	\$2,500	0%
Electricity	\$31,096	\$45,000	\$45,000	\$45,000	0%
Natural Gas	\$1,303	\$1,200	\$1,200	\$1,200	0%
Gas/Fuel	\$42,322	\$41,944	\$41,944	\$41,944	0%
Technology Supplies	\$0	\$0	\$0	\$8,000	999%
Contractual Services	\$336,279	\$345,823	\$345,823	\$344,631	0%
Rent	\$33,649	\$52,000	\$52,000	\$55,000	6%
Balefill	\$7,717	\$10,500	\$10,500	\$7,000	-33%
Other Contractual	\$15,267	\$23,200	\$23,200	\$20,700	-11%
Internal Services	\$279,646	\$260,123	\$260,123	\$261,931	1%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Capital Outlay	\$8,000	\$8,000	\$8,000	\$0	-100%
Technology - Replacement	\$8,000	\$8,000	\$8,000	\$0	-100%
Other Costs	\$67,217	\$71,421	\$71,421	\$74,349	4%
Travel/Training	\$3,500	\$2,700	\$2,700	\$2,800	4%
Community Service	\$9,823	\$20,500	\$20,500	\$17,800	-13%
Insurance/Bonds	\$53,894	\$48,221	\$48,221	\$53,749	11%
Utility Expense	\$200,323	\$106,833	\$106,833	\$271,800	154%
Communication	\$3,330	\$6,800	\$6,800	\$6,800	0%
Water	\$196,993	\$100,033	\$100,033	\$265,000	165%
Parks - Urban Forestry	\$7,006	\$16,000	\$16,000	\$20,000	25%
Materials & Supplies	\$7,006	\$16,000	\$16,000	\$20,000	25%
General Supplies and Materials	\$7,006	\$16,000	\$16,000	\$20,000	25%
Parks - Special Areas	\$117,938	\$78,820	\$78,820	\$139,700	77%
Materials & Supplies	\$36,357	\$39,700	\$39,700	\$39,700	0%
General Supplies and Materials	\$2,962	\$4,700	\$4,700	\$4,700	0%
Electricity	\$33,395	\$35,000	\$35,000	\$35,000	0%
Utility Expense	\$81,580	\$39,120	\$39,120	\$100,000	156%
Water	\$81,580	\$39,120	\$39,120	\$100,000	156%

Cemetery

Authorized Positions for Cemetery

<i>Full Time Positions:</i>	<i>2.00</i>
CEMETERY SUPERVISOR	1.00
PARKS & RECREATION WORKER IV	1.00

Cemetery Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$379,772	\$429,704	\$427,156	\$495,620	15%
Personnel Services	\$232,830	\$260,113	\$257,565	\$276,368	6%
Materials & Supplies	\$20,553	\$26,425	\$26,425	\$36,625	39%
Contractual Services	\$22,923	\$21,152	\$21,152	\$24,184	14%
Capital Outlay	\$3,368	\$300	\$300	\$0	-100%
Other Costs	\$24,456	\$19,914	\$19,914	\$26,643	34%
Utility Expense	\$75,641	\$101,800	\$101,800	\$131,800	29%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Cemetery	\$379,772	\$429,704	\$427,156	\$495,620	15%
Personnel Services	\$232,830	\$260,113	\$257,565	\$276,368	6%
Salaries and Wages - FT	\$123,112	\$131,351	\$123,432	\$130,129	-1%
Salaries and Wages - PT/Season	\$36,225	\$54,388	\$60,000	\$66,600	22%
Overtime	\$3,298	\$2,500	\$2,500	\$2,500	0%
Supplemental Pay	\$3,211	\$0	\$0	\$0	0%
Other Employee Withholdings	\$782	\$0	\$0	\$0	0%
FICA/MC Contributions	\$13,269	\$14,897	\$14,720	\$15,241	2%
Retirement Contributions	\$11,967	\$11,257	\$11,257	\$12,427	10%
Workers Compensation	\$4,226	\$5,768	\$5,704	\$5,710	-1%
Health Insurance	\$35,142	\$38,641	\$38,641	\$42,232	9%
Other Insurance	\$528	\$831	\$831	\$1,009	21%
Unemployment Compensation	\$155	\$0	\$0	\$0	0%
Other Employee Compensation	\$915	\$480	\$480	\$520	8%
Materials & Supplies	\$20,553	\$26,425	\$26,425	\$36,625	39%
General Supplies and Materials	\$9,771	\$14,626	\$14,626	\$20,626	41%
Safety Equipment/Supplies	\$1,415	\$1,500	\$1,500	\$1,500	0%
Electricity	\$1,479	\$2,600	\$2,600	\$2,600	0%
Natural Gas	\$1,846	\$2,000	\$2,000	\$2,200	10%
Gas/Fuel	\$6,043	\$5,699	\$5,699	\$5,699	0%
Technology Supplies	\$0	\$0	\$0	\$4,000	999%
Contractual Services	\$22,923	\$21,152	\$21,152	\$24,184	14%
Internal Services	\$22,923	\$21,152	\$21,152	\$24,184	14%
Capital Outlay	\$3,368	\$300	\$300	\$0	-100%
Technology - Capital	\$3,368	\$300	\$300	\$0	-100%
Other Costs	\$24,456	\$19,914	\$19,914	\$26,643	34%
Travel/Training	\$956	\$1,600	\$1,600	\$1,600	0%
Insurance/Bonds	\$23,500	\$18,314	\$18,314	\$25,043	37%
Utility Expense	\$75,641	\$101,800	\$101,800	\$131,800	29%
Communication	\$911	\$1,800	\$1,800	\$1,800	0%
Water	\$74,731	\$100,000	\$100,000	\$130,000	30%

Ft. Caspar Museum

Authorized Positions for Ft. Caspar Museum

<i>Full Time Positions:</i>	<i>3.00</i>
ADMINISTRATIVE ASSISTANT II	1.00
MUSEUM CURATOR - COLLECTIONS	1.00
MUSEUM SUPERVISOR	1.00

Ft. Caspar Museum Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Expense	\$397,250	\$411,410	\$407,551	\$413,697	1%
Personnel Services	\$296,557	\$298,500	\$294,541	\$300,236	1%
Materials & Supplies	\$34,467	\$49,215	\$45,800	\$51,900	5%
Contractual Services	\$34,156	\$40,362	\$40,362	\$39,984	-1%
Capital Outlay	\$17,893	\$5,846	\$9,261	\$600	-90%
Other Costs	\$9,243	\$10,187	\$10,287	\$13,377	31%
Utility Expense	\$2,952	\$3,600	\$3,600	\$3,900	8%
Tax Expense	\$1,982	\$3,700	\$3,700	\$3,700	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Ft. Caspar Museum	\$397,250	\$411,410	\$407,551	\$413,697	1%
Personnel Services	\$296,557	\$298,500	\$294,541	\$300,236	1%
Salaries and Wages - FT	\$193,852	\$195,327	\$191,741	\$196,148	0%
Salaries and Wages - PT/Season	\$13,275	\$15,865	\$15,865	\$15,897	0%
Overtime	\$59	\$57	\$57	\$0	-100%
Supplemental Pay	\$5,566	\$0	\$0	\$0	0%
Other Employee Withholdings	\$1,407	\$0	\$0	\$0	0%
FICA/MC Contributions	\$16,680	\$15,407	\$15,133	\$16,221	5%
Retirement Contributions	\$17,720	\$17,487	\$17,487	\$18,379	5%
Workers Compensation	\$5,743	\$5,587	\$5,488	\$6,073	9%
Health Insurance	\$41,017	\$47,014	\$47,014	\$45,403	-3%
Other Insurance	\$798	\$1,276	\$1,276	\$1,595	25%
Other Employee Compensation	\$440	\$480	\$480	\$520	8%
Materials & Supplies	\$34,467	\$49,215	\$45,800	\$51,900	5%
General Supplies and Materials	\$3,837	\$3,200	\$3,200	\$3,200	0%
Postage and Printing	\$1,006	\$1,300	\$1,300	\$1,300	0%
Electricity	\$7,026	\$10,000	\$10,000	\$8,000	-20%
Natural Gas	\$3,043	\$3,800	\$3,800	\$3,800	0%
Supplies Purchased for Resale	\$19,103	\$27,000	\$27,000	\$27,000	0%
Technology Supplies	\$0	\$3,415	\$0	\$8,100	137%
Uniform Expense	\$452	\$500	\$500	\$500	0%
Contractual Services	\$34,156	\$40,362	\$40,362	\$39,984	-1%
Maintenance Agreements	\$130	\$200	\$200	\$200	0%
Alarm Monitoring	\$2,186	\$2,500	\$2,500	\$2,500	0%
Other Contractual	\$9,459	\$14,300	\$14,300	\$14,300	0%
Internal Services	\$22,382	\$23,362	\$23,362	\$22,984	-2%
Capital Outlay	\$17,893	\$5,846	\$9,261	\$600	-90%
Technology - Capital	\$17,408	\$5,246	\$8,661	\$0	-100%
Programs and Projects	\$485	\$600	\$600	\$600	0%
Other Costs	\$9,243	\$10,187	\$10,287	\$13,377	31%
Travel/Training	\$1,310	\$0	\$0	\$3,500	999%
Insurance/Bonds	\$7,734	\$8,287	\$8,287	\$7,977	-4%
Advertising/Promotion	\$200	\$1,900	\$2,000	\$1,900	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Utility Expense	\$2,952	\$3,600	\$3,600	\$3,900	8%
Communication	\$176	\$1,100	\$1,100	\$1,100	0%
Water	\$2,776	\$2,500	\$2,500	\$2,800	12%
Tax Expense	\$1,982	\$3,700	\$3,700	\$3,700	0%
Sales Tax	\$1,982	\$3,700	\$3,700	\$3,700	0%

Section 3:

Other General Purpose Funds



Other General Purpose Funds

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	Change
All Revenue, By Fund	(\$1,580,745)	(\$15,979,758)	(\$15,856,421)	(\$3,087,691)	-81%
Opportunities Fund	(\$112,416)	(\$21,293)	(\$21,293)	(\$23,281)	9%
Perpetual Care Fund	(\$683,575)	(\$572,124)	(\$572,124)	(\$606,292)	6%
Local Assessment District Fund	(\$46,817)	(\$90,325)	(\$23,325)	(\$18,837)	-79%
Metro Animal Fund	(\$737,937)	(\$1,526,439)	(\$1,519,102)	(\$1,397,641)	-8%
River Fund	\$0	(\$654,109)	(\$605,109)	(\$841,640)	29%
CARES Act Funding	\$0	(\$13,115,468)	(\$13,115,468)	(\$200,000)	-98%
Expenses, By Fund	\$1,563,910	\$8,558,932	\$6,315,648	\$3,990,791	-53%
Opportunities Fund	\$912	\$1,479,455	\$1,004,922	\$250,682	-83%
Perpetual Care Fund	\$864,958	\$2,162,035	\$514,781	\$1,304,766	-40%
Local Assessment District Fund	\$23,004	\$1,744,466	\$1,744,466	\$187	-100%
Metro Animal Fund	\$675,037	\$1,457,975	\$1,428,978	\$1,348,201	-8%
River Fund	\$0	\$201,567	\$109,067	\$836,955	315%
CARES Act Funding	\$0	\$1,513,434	\$1,513,434	\$250,000	-83%
Net Decrease (Increase)	(\$16,834)	(\$7,420,826)	(\$9,540,773)	\$903,100	-112%
Opportunities Fund	(\$111,504)	\$1,458,162	\$983,629	\$227,401	-84%
Perpetual Care Fund	\$181,383	\$1,589,911	(\$57,343)	\$698,474	-56%
Local Assessment District Fund	(\$23,813)	\$1,654,141	\$1,721,141	(\$18,650)	-101%
Metro Animal Fund	(\$62,901)	(\$68,464)	(\$90,124)	(\$49,440)	-28%
River Fund	\$0	(\$452,542)	(\$496,042)	(\$4,685)	-99%
CARES Act Funding	\$0	(\$11,602,034)	(\$11,602,034)	\$50,000	-100%

Opportunities Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$112,416)	(\$21,293)	(\$21,293)	(\$23,281)	9%
Misc Revenue	(\$101,327)	(\$10,245)	(\$10,245)	(\$11,457)	12%
Other Sources	(\$11,088)	(\$11,048)	(\$11,048)	(\$11,824)	7%
Expense	\$912	\$1,479,455	\$1,004,922	\$250,682	-83%
Contractual Services	\$0	\$4,922	\$4,922	\$682	-86%
Transfers Out	\$912	\$1,474,533	\$1,000,000	\$250,000	-83%
Opportunities Fund Net Decrease (Increase)	(\$111,504)	\$1,458,162	\$983,629	\$227,401	-84%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Opportunities Fund	(\$111,504)	\$1,458,162	\$983,629	\$227,401	-84%
Misc Revenue	(\$101,327)	(\$10,245)	(\$10,245)	(\$11,457)	12%
Interest Earned	(\$101,327)	(\$10,245)	(\$10,245)	(\$11,457)	12%
Other Sources	(\$11,088)	(\$11,048)	(\$11,048)	(\$11,824)	7%
Loan Payments	(\$11,088)	(\$11,048)	(\$11,048)	(\$11,824)	7%
Contractual Services	\$0	\$4,922	\$4,922	\$682	-86%
Investment Services	\$0	\$4,922	\$4,922	\$682	-86%
Transfers Out	\$912	\$1,474,533	\$1,000,000	\$250,000	-83%
Transfers Out	\$912	\$1,474,533	\$1,000,000	\$250,000	-83%

Opportunities Fund - Transfers Out Detail

\$250,000

To Capital Fund - Senior Center Parking Lot

\$250,000

Perpetual Care Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$683,575)	(\$572,124)	(\$572,124)	(\$606,292)	6%
Misc Revenue	(\$603,432)	(\$513,700)	(\$513,700)	(\$510,792)	-1%
Other Sources	(\$80,143)	(\$58,424)	(\$58,424)	(\$95,500)	63%
Expense	\$864,958	\$2,162,035	\$514,781	\$1,304,766	-40%
Contractual Services	\$35,207	\$63,781	\$63,781	\$62,766	-2%
Capital Outlay	\$130,148	\$257,070	\$0	\$0	-100%
Transfers Out	\$699,603	\$1,841,184	\$451,000	\$1,242,000	-33%
Perpetual Care Fund Net Decrease (Increase)	\$181,383	\$1,589,911	(\$57,343)	\$698,474	-56%

Perpetual Care Operations	\$26,203	\$51,206	\$51,206	\$50,398	-2%
Contractual Services	\$26,203	\$51,206	\$51,206	\$50,398	-2%
Investment Services	\$26,203	\$51,206	\$51,206	\$50,398	-2%

Perpetual Care Urban Forestry	\$47,141	\$7,168	\$598	\$588	-92%
Contractual Services	\$2,743	\$598	\$598	\$588	-2%
Investment Services	\$2,743	\$598	\$598	\$588	-2%

Capital Outlay	\$44,398	\$6,570	\$0	\$0	-100%
Buildings	\$38,898	\$6,570	\$0	\$0	-100%
Light Equipment	\$0	\$0	\$0	\$0	0%
Programs and Projects	\$5,500	\$0	\$0	\$0	0%

Perpetual Care Platte Prk Trst	(\$683,575)	(\$572,124)	(\$572,124)	(\$606,292)	6%
Misc Revenue	(\$603,432)	(\$513,700)	(\$513,700)	(\$510,792)	-1%
Interest Earned	(\$596,232)	(\$506,500)	(\$506,500)	(\$505,292)	0%
Rentals and Leases	(\$7,200)	(\$7,200)	(\$7,200)	(\$5,500)	-24%
Other Sources	(\$80,143)	(\$58,424)	(\$58,424)	(\$95,500)	63%
Loan Payments	(\$80,143)	(\$58,424)	(\$58,424)	(\$95,500)	63%

Perpetual Care Building Trust	\$91,587	\$259,875	\$9,375	\$9,221	-96%
Contractual Services	\$5,837	\$9,375	\$9,375	\$9,221	-2%
Investment Services	\$5,837	\$9,375	\$9,375	\$9,221	-2%
Capital Outlay	\$85,750	\$250,500	\$0	\$0	-100%
Improvements to Buildings	\$85,750	\$250,500	\$0	\$0	-100%

Perpetual Care Transfers Out	\$700,028	\$1,843,786	\$453,602	\$1,244,559	-32%
Contractual Services	\$425	\$2,602	\$2,602	\$2,559	-2%
Investment Services	\$425	\$2,602	\$2,602	\$2,559	-2%
Transfers Out	\$699,603	\$1,841,184	\$451,000	\$1,242,000	-33%
Transfers Out	\$699,603	\$1,841,184	\$451,000	\$1,242,000	-33%

Perpetual Care Fund - Transfers Out Detail **\$1,242,000**

Capital Fund - Aquatics Roof	\$223,000
Capital Fund - Aquatics Slide Tower	\$185,000
Capital Fund - Aquatics Starburst	\$25,000
Capital Fund - Field 5 Lights	\$200,000
Capital Fund - Station 1 Flooring/Kitchen	\$78,000
Fund 101 - PD Mobile Camera Purchase	\$16,000
Fund 221 - Aquatics Ops Funding	\$123,518
Fund 223 - Ice Arena Ops Funding	\$81,599
Fund 224 - Rec Center Ops Funding	\$198,330
Fund 225 - Hogadon Ops Funding	\$96,553
Fund 225 - Hogadon Capital Project	\$15,000

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Local Assessment District Fund	(\$23,813)	\$1,654,141	\$1,721,141	(\$18,650)	-101%
Misc Revenue	(\$46,817)	(\$90,325)	(\$23,325)	(\$18,837)	-79%
Interest Earned	(\$28,277)	(\$3,125)	(\$3,125)	(\$3,137)	0%
LAD Principal.	(\$9,552)	(\$82,000)	(\$15,000)	(\$12,000)	-85%
LAD Interest	(\$3,648)	(\$4,800)	(\$4,800)	(\$3,500)	-27%
LAD Penalties	(\$5,340)	(\$400)	(\$400)	(\$200)	-50%
Contractual Services	\$23,004	\$160	\$160	\$187	17%
Investment Services	\$23,004	\$160	\$160	\$187	17%
Transfers Out	\$0	\$1,744,306	\$1,744,306	\$0	-100%
Transfers Out	\$0	\$1,744,306	\$1,744,306	\$0	-100%

Metro Animal Fund

Authorized Positions for Metro Animal Control

<i>Full Time Positions:</i>	<i>6.00</i>	
LEAD ANIMAL PROTECTION OFFICER		1.00
ANIMAL PROTECTION OFFICER I		2.00
ANIMAL PROTECTION OFFICER II		3.00

Authorized Positions for Metro Animal Shelter

<i>Full Time Positions:</i>	<i>6.00</i>	
SUPERINTENDENT		1.00
KENNEL WORKER		5.00

Metro Animal Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$737,937)	(\$1,526,439)	(\$1,519,102)	(\$1,397,641)	-8%
Licences and Permits	(\$4,970)	(\$5,000)	(\$5,000)	(\$5,000)	0%
Intergovernmental	(\$95,702)	(\$244,691)	(\$244,691)	(\$220,256)	-10%
Goods and Svcs Rev	(\$28,857)	(\$32,000)	(\$32,000)	(\$32,000)	0%
Misc Revenue	(\$36,310)	(\$11,171)	(\$11,171)	(\$11,381)	2%
Other Sources	(\$572,098)	(\$1,233,577)	(\$1,226,240)	(\$1,129,004)	-8%
Expense	\$675,037	\$1,457,975	\$1,428,978	\$1,348,201	-8%
Personnel Services	\$444,381	\$1,000,686	\$995,049	\$896,072	-10%
Materials & Supplies	\$111,644	\$146,253	\$146,253	\$153,650	5%
Contractual Services	\$51,446	\$134,147	\$133,147	\$125,794	-6%
Capital Outlay	\$33,122	\$40,470	\$18,110	\$21,000	-48%
Transfers Out	\$0	\$66,696	\$66,696	\$72,986	9%
Other Costs	\$26,175	\$53,723	\$53,723	\$61,199	14%
Utility Expense	\$8,269	\$16,000	\$16,000	\$17,500	9%
Metro Animal Fund Net Decrease (Increase)	(\$62,901)	(\$68,464)	(\$90,124)	(\$49,440)	-28%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Metro Animal Fund Revenue	(\$737,937)	(\$1,526,439)	(\$1,519,102)	(\$1,397,641)	-8%
Licences and Permits	(\$4,970)	(\$5,000)	(\$5,000)	(\$5,000)	0%
Pet Licenses	(\$4,970)	(\$5,000)	(\$5,000)	(\$5,000)	0%
Intergovernmental	(\$95,702)	(\$244,691)	(\$244,691)	(\$220,256)	-10%
Intergovernmental User Charges	(\$95,702)	(\$244,691)	(\$244,691)	(\$220,256)	-10%
Goods and Svcs Rev	(\$28,857)	(\$32,000)	(\$32,000)	(\$32,000)	0%
Impound Fees	(\$8,267)	(\$9,000)	(\$9,000)	(\$9,000)	0%
Adoption Fees	(\$16,724)	(\$19,000)	(\$19,000)	(\$19,000)	0%
Microchip Revenue	(\$3,867)	(\$4,000)	(\$4,000)	(\$4,000)	0%
Misc Revenue	(\$36,310)	(\$11,171)	(\$11,171)	(\$11,381)	2%
Interest Earned	(\$3,398)	(\$171)	(\$171)	(\$381)	123%
Misc. Revenue	(\$4,892)	(\$1,500)	(\$1,500)	(\$1,500)	0%
Forfeited Deposits	(\$20,350)	(\$6,000)	(\$6,000)	(\$6,000)	0%
Restitution	(\$7,671)	(\$3,500)	(\$3,500)	(\$3,500)	0%
Other Sources	(\$572,098)	(\$1,233,577)	(\$1,226,240)	(\$1,129,004)	-8%
Transfers In	(\$570,000)	(\$1,233,577)	(\$1,226,240)	(\$1,129,004)	-8%
Amortization of Premiums/Disc.	\$0	\$0	\$0	\$0	0%
Gain/Loss on Sales of Investme	(\$2,098)	\$0	\$0	\$0	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Metro Animal Shelter	\$674,842	\$734,090	\$708,128	\$684,675	-7%
Personnel Services	\$444,381	\$430,877	\$428,275	\$408,602	-5%
Salaries and Wages - FT	\$302,691	\$280,231	\$277,874	\$287,233	2%
Overtime	\$3,043	\$4,998	\$4,998	\$5,000	0%
Supplemental Pay	\$8,132	\$0	\$0	\$0	0%
Other Employee Withholdings	\$1,876	\$0	\$0	\$0	0%
FICA/MC Contributions	\$23,518	\$20,998	\$20,818	\$22,356	6%
Retirement Contributions	\$26,041	\$25,344	\$25,344	\$27,382	8%
Workers Compensation	\$6,262	\$7,481	\$7,416	\$8,241	10%
Health Insurance	\$67,907	\$85,917	\$85,917	\$57,158	-33%
Other Insurance	\$1,279	\$1,828	\$1,828	\$1,232	-33%
Other Employee Compensation	\$3,632	\$4,080	\$4,080	\$0	-100%
Materials & Supplies	\$111,450	\$113,100	\$113,100	\$119,850	6%
General Supplies and Materials	\$88,339	\$88,400	\$88,400	\$88,400	0%
Postage and Printing	\$993	\$500	\$500	\$750	50%
Electricity	\$11,994	\$12,000	\$12,000	\$12,000	0%
Natural Gas	\$7,706	\$8,700	\$8,700	\$8,700	0%
Gas/Fuel	\$0	\$1,000	\$1,000	\$0	-100%
Technology Supplies	\$0	\$0	\$0	\$10,000	999%
Uniform Expense	\$2,418	\$2,500	\$2,500	\$0	-100%
Contractual Services	\$51,446	\$119,147	\$118,147	\$110,794	-7%
Investment Services	\$811	\$19	\$19	\$23	21%
Maintenance Agreements	\$2,880	\$2,880	\$2,880	\$2,900	1%
Testing	\$930	\$2,000	\$1,000	\$1,000	-50%
Other Contractual	\$0	\$50,000	\$50,000	\$37,500	-25%
Internal Services	\$46,824	\$64,248	\$64,248	\$69,371	8%
Capital Outlay	\$33,122	\$38,720	\$16,360	\$11,000	-72%
Buildings	\$31,005	\$29,560	\$11,000	\$11,000	-63%
Technology - Replacement	\$2,117	\$9,160	\$5,360	\$0	-100%
Other Costs	\$26,175	\$23,746	\$23,746	\$24,429	3%
Travel/Training	\$4,901	\$5,000	\$5,000	\$7,000	40%
Insurance/Bonds	\$21,274	\$18,746	\$18,746	\$17,429	-7%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Utility Expense	\$8,269	\$8,500	\$8,500	\$10,000	18%
Communication	\$2,812	\$3,000	\$3,000	\$4,500	50%
Water	\$5,457	\$5,500	\$5,500	\$5,500	0%
Metro Animal Control	\$195	\$723,885	\$720,850	\$663,526	-8%
Personnel Services	\$0	\$569,809	\$566,774	\$487,470	-14%
Salaries and Wages - FT	\$0	\$350,964	\$346,675	\$294,741	-16%
Overtime	\$0	\$14,280	\$14,280	\$14,250	0%
Standby Pay	\$0	\$5,500	\$7,200	\$7,500	36%
FICA/MC Contributions	\$0	\$25,839	\$25,511	\$24,212	-6%
Retirement Contributions	\$0	\$31,618	\$31,618	\$29,655	-6%
Workers Compensation	\$0	\$9,235	\$9,117	\$8,925	-3%
Health Insurance	\$0	\$130,378	\$130,378	\$105,953	-19%
Other Insurance	\$0	\$1,995	\$1,995	\$2,234	12%
Materials & Supplies	\$195	\$33,153	\$33,153	\$33,800	2%
General Supplies and Materials	\$0	\$5,000	\$5,000	\$5,000	0%
Postage and Printing	\$0	\$950	\$950	\$1,500	58%
Gas/Fuel	\$195	\$15,203	\$15,203	\$15,300	1%
Uniform Expense	\$0	\$12,000	\$12,000	\$12,000	0%
Contractual Services	\$0	\$15,000	\$15,000	\$15,000	0%
Other Contractual	\$0	\$15,000	\$15,000	\$15,000	0%
Capital Outlay	\$0	\$1,750	\$1,750	\$10,000	471%
Light Equipment	\$0	\$1,500	\$1,500	\$10,000	567%
Technology - Capital	\$0	\$250	\$250	\$0	-100%
Transfers Out	\$0	\$66,696	\$66,696	\$72,986	9%
Transfers Out	\$0	\$66,696	\$66,696	\$72,986	9%
Other Costs	\$0	\$29,977	\$29,977	\$36,770	23%
Travel/Training	\$0	\$10,000	\$10,000	\$15,000	50%
Insurance/Bonds	\$0	\$19,977	\$19,977	\$21,770	9%
Utility Expense	\$0	\$7,500	\$7,500	\$7,500	0%
Communication	\$0	\$7,500	\$7,500	\$7,500	0%

River Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	\$0	(\$654,109)	(\$605,109)	(\$841,640)	29%
Intergovernmental	\$0	(\$40,000)	(\$40,000)	(\$382,291)	856%
Misc Revenue	\$0	(\$86,665)	(\$86,665)	(\$84,500)	-2%
Other Sources	\$0	(\$527,444)	(\$478,444)	(\$374,850)	-29%
Expense	\$0	\$201,567	\$109,067	\$836,955	315%
Personnel Services	\$0	\$10,002	\$10,002	\$10,000	0%
Materials & Supplies	\$0	\$15,800	\$15,800	\$11,625	-26%
Contractual Services	\$0	\$81,665	\$81,665	\$86,340	6%
Capital Outlay	\$0	\$93,100	\$600	\$678,140	628%
Transfers Out	\$0	\$0	\$0	\$50,000	999%
Other Costs	\$0	\$1,000	\$1,000	\$850	-15%
River Fund Net Decrease (Increase)	\$0	(\$452,542)	(\$496,042)	(\$4,685)	-99%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
River Fund Revenue	\$0	(\$654,109)	(\$605,109)	(\$791,640)	21%
Intergovernmental	\$0	(\$40,000)	(\$40,000)	(\$382,291)	856%
Federal Grants	\$0	\$0	\$0	(\$246,291)	999%
State Grants	\$0	(\$40,000)	(\$40,000)	(\$10,000)	-75%
Intergovernmental Reimb.	\$0	\$0	\$0	(\$126,000)	999%
Misc Revenue	\$0	(\$86,665)	(\$86,665)	(\$84,500)	-2%
Contributions	\$0	(\$48,665)	(\$48,665)	(\$4,500)	-91%
Misc. Revenue	\$0	(\$38,000)	(\$38,000)	(\$80,000)	111%
Other Sources	\$0	(\$527,444)	(\$478,444)	(\$374,850)	-29%
Transfers In	\$0	(\$527,444)	(\$478,444)	(\$374,850)	-29%
Transfers Out	\$0	\$0	\$0	\$50,000	999%
Transfers Out	\$0	\$0	\$0	\$50,000	999%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
River Volunteer Events	\$0	\$17,902	\$17,902	\$18,915	6%
Personnel Services	\$0	\$10,002	\$10,002	\$10,000	0%
Overtime	\$0	\$10,002	\$10,002	\$10,000	0%
Materials & Supplies	\$0	\$5,300	\$5,300	\$7,225	36%
General Supplies and Materials	\$0	\$4,300	\$4,300	\$5,575	30%
Postage and Printing	\$0	\$1,000	\$1,000	\$1,000	0%
Technology Supplies	\$0	\$0	\$0	\$650	999%
Contractual Services	\$0	\$1,000	\$1,000	\$840	-16%
Other Contractual	\$0	\$1,000	\$1,000	\$840	-16%
Capital Outlay	\$0	\$600	\$600	\$0	-100%
Technology - Capital	\$0	\$600	\$600	\$0	-100%
Other Costs	\$0	\$1,000	\$1,000	\$850	-15%
Advertising/Promotion	\$0	\$1,000	\$1,000	\$850	-15%
River Restoration	\$0	\$144,665	\$52,165	\$5,800	-96%
Materials & Supplies	\$0	\$1,500	\$1,500	\$300	-80%
General Supplies and Materials	\$0	\$1,000	\$1,000	\$200	-80%
Postage and Printing	\$0	\$500	\$500	\$100	-80%
Contractual Services	\$0	\$50,665	\$50,665	\$5,500	-89%
Other Contractual	\$0	\$50,665	\$50,665	\$5,500	-89%
Capital Outlay	\$0	\$92,500	\$0	\$0	-100%
Acquisition of Property	\$0	\$0	\$0	\$0	0%
Improvements Other Than Bldgs	\$0	\$92,500	\$0	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
River Riparian & Upland Areas	\$0	\$39,000	\$39,000	\$762,240	999%
Materials & Supplies	\$0	\$9,000	\$9,000	\$4,100	-54%
General Supplies and Materials	\$0	\$9,000	\$9,000	\$4,000	-56%
Postage and Printing	\$0	\$0	\$0	\$100	999%
Contractual Services	\$0	\$30,000	\$30,000	\$80,000	167%
Other Contractual	\$0	\$30,000	\$30,000	\$80,000	167%
Capital Outlay	\$0	\$0	\$0	\$678,140	999%
Acquisition of Property	\$0	\$0	\$0	\$270,000	999%
Improvements Other Than Bldgs	\$0	\$0	\$0	\$408,140	999%

River Fund - Capital Outlay Detail **\$678,140**

River Riparian & Upland Areas - Acquisition of Property	\$270,000
Gateway Land Purchase	\$270,000
River Riparian & Upland Areas - Improvements Other Than	\$408,140
Gateway Const - Pathway Materials	\$28,140
Gateway Const - Boat Ramp	\$60,000
Gateway Const - Pathway	\$180,000
Gateway Const - Utilities	\$100,000
Riparian/Upland Monitor	\$40,000

River Fund - Transfers Detail

River Fund Transfers In Detail	(\$374,850)
From General Fund - Cleanup Day	(\$10,000)
From Refuse Collection - Russian Olive Removal	(\$53,000)
From Capital Fund - Gateway Construction -1%16 Matching Funds	(\$41,850)
From Revolving Land Fund - Gateway Land Project	(\$270,000)
River Fund Transfers Out Detail	\$50,000
Capital Fund - BNSF North Platte River Stormsewer	\$50,000

CARES Act Funding Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	\$0	(\$13,115,468)	(\$13,115,468)	(\$200,000)	-98%
Intergovernmental	\$0	(\$2,039,751)	(\$2,039,751)	\$0	-100%
Misc Revenue	\$0	\$0	\$0	(\$200,000)	999%
Other Sources	\$0	(\$11,075,717)	(\$11,075,717)	\$0	-100%
Expense	\$0	\$1,513,434	\$1,513,434	\$250,000	-83%
Contractual Services	\$0	\$0	\$0	\$15,000	999%
Transfers Out	\$0	\$1,513,434	\$1,513,434	\$235,000	-84%
CARES Act Funding Net Decrease (Increase)	\$0	(\$11,602,034)	(\$11,602,034)	\$50,000	-100%

CARES Act Funding - Transfers Out Detail

\$235,000

Ford Wyoming Center 40 year anniversary contribution

\$50,000

Net investment revenue to the General Fund

\$185,000

Section 4: Special Revenue Funds



Special Revenue Funds

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	Change
All Revenue, By Fund	(\$6,542,834)	(\$8,778,533)	(\$8,104,521)	(\$8,968,955)	2%
Weed & Pest Fund	(\$517,834)	(\$582,722)	(\$579,914)	(\$614,296)	5%
CDBG Program Fund	(\$20,608)	(\$164)	(\$164)	\$0	-100%
Special Fire Assistance Fund	(\$82,695)	(\$75,000)	(\$75,000)	(\$75,000)	0%
Revolving Land Fund	(\$511,940)	(\$1,011,864)	(\$360,864)	(\$608,062)	-40%
Police Grants Fund	(\$181,475)	(\$430,756)	(\$421,566)	(\$410,195)	-5%
Public Transit Fund	(\$2,218,513)	(\$2,715,846)	(\$2,720,846)	(\$3,031,375)	12%
Metropolitan Planning	(\$732,574)	(\$1,162,817)	(\$1,159,703)	(\$1,310,248)	13%
Public Safety Communications	(\$2,260,131)	(\$2,739,364)	(\$2,722,292)	(\$2,859,779)	4%
Redevelopment Loan Fund	(\$17,065)	(\$60,000)	(\$64,172)	(\$60,000)	0%
Expenses, By Fund	\$6,697,632	\$9,252,385	\$8,077,627	\$8,472,578	-8%
Weed & Pest Fund	\$509,707	\$692,618	\$689,810	\$534,632	-23%
CDBG Program Fund	\$20,608	\$18,531	\$0	\$0	-100%
Special Fire Assistance Fund	\$70,599	\$196,767	\$196,767	\$84,920	-57%
Revolving Land Fund	\$38,542	\$932,462	\$42,462	\$282,942	-70%
Police Grants Fund	\$225,581	\$430,756	\$421,566	\$410,195	-5%
Public Transit Fund	\$2,220,749	\$2,722,646	\$2,720,846	\$3,031,375	11%
Metropolitan Planning	\$752,504	\$1,260,204	\$1,148,703	\$1,307,693	4%
Public Safety Communications	\$2,791,181	\$2,948,401	\$2,793,301	\$2,760,821	-6%
Redevelopment Loan Fund	\$68,160	\$50,000	\$64,172	\$60,000	20%
Net Decrease (Increase)	\$154,798	\$473,853	(\$26,894)	(\$496,377)	-205%
Weed & Pest Fund	(\$8,127)	\$109,896	\$109,896	(\$79,664)	-172%
CDBG Program Fund	\$0	\$18,367	(\$164)	\$0	-100%
Special Fire Assistance Fund	(\$12,095)	\$121,767	\$121,767	\$9,920	-92%
Revolving Land Fund	(\$473,398)	(\$79,402)	(\$318,402)	(\$325,120)	309%
Police Grants Fund	\$44,106	\$0	\$0	\$0	0%
Public Transit Fund	\$2,235	\$6,800	\$0	\$0	-100%
Metropolitan Planning	\$19,931	\$97,387	(\$11,000)	(\$2,555)	-103%
Public Safety Communications	\$531,050	\$209,038	\$71,010	(\$98,958)	-147%
Redevelopment Loan Fund	\$51,095	(\$10,000)	\$0	\$0	-100%

Weed & Pest Fund

Authorized Positions for Weed & Pest Fund

<i>Full Time Positions:</i>	<i>2.50</i>
PARKS & RECREATION WORKER III	1.00
PARKS & RECREATION WORKER IV	1.00
PARKS SUPERVISOR	0.50

Weed & Pest Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$517,834)	(\$582,722)	(\$579,914)	(\$614,296)	5%
Local Taxes	(\$512,838)	(\$575,000)	(\$575,000)	(\$610,000)	6%
Misc Revenue	(\$4,996)	(\$4,914)	(\$4,914)	(\$4,296)	-13%
Other Sources	\$0	(\$2,808)	\$0	\$0	-100%
Expense	\$509,707	\$692,618	\$689,810	\$534,632	-23%
Personnel Services	\$282,022	\$324,746	\$321,938	\$282,577	-13%
Materials & Supplies	\$50,169	\$79,682	\$79,682	\$79,682	0%
Contractual Services	\$109,343	\$119,705	\$119,705	\$105,938	-12%
Capital Outlay	\$53,750	\$151,700	\$151,700	\$43,500	-71%
Transfers Out	\$4,592	\$133	\$133	\$0	-100%
Other Costs	\$9,626	\$16,452	\$16,452	\$22,635	38%
Utility Expense	\$204	\$200	\$200	\$300	50%
Weed & Pest Fund Net Decrease (Increase)	(\$8,127)	\$109,896	\$109,896	(\$79,664)	-172%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Weed & Pest Fund	(\$8,127)	\$109,896	\$109,896	(\$79,664)	-172%
Local Taxes	(\$512,838)	(\$575,000)	(\$575,000)	(\$610,000)	6%
General Property Tax	(\$512,838)	(\$575,000)	(\$575,000)	(\$610,000)	6%
Misc Revenue	(\$4,996)	(\$4,914)	(\$4,914)	(\$4,296)	-13%
Interest Earned	(\$4,996)	(\$4,914)	(\$4,914)	(\$4,296)	-13%
Other Sources	\$0	(\$2,808)	\$0	\$0	-100%
Transfers In	\$0	(\$2,808)	\$0	\$0	-100%
Personnel Services	\$282,022	\$324,746	\$321,938	\$282,577	-13%
Salaries and Wages - FT	\$158,135	\$147,951	\$145,408	\$150,186	2%
Salaries and Wages - PT/Season	\$16,369	\$48,000	\$48,000	\$42,000	-12%
Overtime	\$4,801	\$1,200	\$1,200	\$1,500	25%
Supplemental Pay	\$4,709	\$0	\$0	\$0	0%
Other Employee Withholdings	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$12,914	\$15,983	\$15,788	\$14,817	-7%
Retirement Contributions	\$14,421	\$14,404	\$14,404	\$15,278	6%
Workers Compensation	\$5,538	\$5,693	\$5,623	\$5,547	-3%
Health Insurance	\$48,722	\$89,618	\$89,618	\$51,946	-42%
Other Insurance	\$679	\$1,069	\$1,069	\$1,043	-2%
Unemployment Compensation	\$14,811	\$0	\$0	\$0	0%
Other Employee Compensation	\$924	\$828	\$828	\$260	-69%
Materials & Supplies	\$50,169	\$79,682	\$79,682	\$79,682	0%
General Supplies and Materials	\$43,027	\$73,000	\$73,000	\$73,000	0%
Gas/Fuel	\$7,142	\$6,682	\$6,682	\$6,682	0%
Contractual Services	\$109,343	\$119,705	\$119,705	\$105,938	-12%
Investment Services	(\$3,526)	\$560	\$560	\$536	-4%
Other Contractual	\$84,998	\$89,000	\$89,000	\$75,000	-16%
Internal Services	\$27,871	\$30,145	\$30,145	\$30,402	1%
Capital Outlay	\$53,750	\$151,700	\$151,700	\$43,500	-71%
Light Equipment	\$53,750	\$0	\$0	\$43,500	999%
Heavy Equipment	\$0	\$150,000	\$150,000	\$0	-100%
Technology - Capital	\$0	\$1,700	\$1,700	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Transfers Out	\$4,592	\$133	\$133	\$0	-100%
Transfers Out	\$4,592	\$133	\$133	\$0	-100%
Other Costs	\$9,626	\$16,452	\$16,452	\$22,635	38%
Travel/Training	\$955	\$6,000	\$6,000	\$6,000	0%
Insurance/Bonds	\$8,671	\$10,452	\$10,452	\$16,635	59%
Utility Expense	\$204	\$200	\$200	\$300	50%
Water	\$204	\$200	\$200	\$300	50%

CDBG Program Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$20,608)	(\$164)	(\$164)	\$0	-100%
Intergovernmental	(\$20,608)	\$0	\$0	\$0	0%
Misc Revenue	\$0	\$0	\$0	\$0	0%
Other Sources	\$0	(\$164)	(\$164)	\$0	-100%
Expense	\$20,608	\$18,531	\$0	\$0	-100%
Capital Outlay	\$20,608	\$18,531	\$0	\$0	-100%
CDBG Program Fund Net Decrease (Increase)	\$0	\$18,367	(\$164)	\$0	-100%

Special Fire Assistance Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$82,695)	(\$75,000)	(\$75,000)	(\$75,000)	0%
Intergovernmental	(\$18,333)	\$0	\$0	\$0	0%
Misc Revenue	(\$64,361)	(\$75,000)	(\$75,000)	(\$75,000)	0%
Expense	\$70,599	\$196,767	\$196,767	\$84,920	-57%
Personnel Services	\$50,303	\$50,000	\$50,000	\$59,920	20%
Materials & Supplies	\$20,296	\$146,767	\$146,767	\$25,000	-83%
Special Fire Assistance Fund Net Decrease (Increase)	(\$12,095)	\$121,767	\$121,767	\$9,920	-92%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Special Fire Assistance Fund	(\$12,095)	\$121,767	\$121,767	\$9,920	-92%
Intergovernmental	(\$18,333)	\$0	\$0	\$0	0%
Federal Grants	(\$18,333)	\$0	\$0	\$0	0%
Misc Revenue	(\$64,361)	(\$75,000)	(\$75,000)	(\$75,000)	0%
Reimbursements	(\$64,361)	(\$75,000)	(\$75,000)	(\$75,000)	0%
Personnel Services	\$50,303	\$50,000	\$50,000	\$59,920	20%
Overtime	\$50,303	\$50,000	\$50,000	\$50,000	0%
FICA/MC Contributions	\$0	\$0	\$0	\$3,825	999%
Retirement Contributions	\$0	\$0	\$0	\$4,685	999%
Workers Compensation	\$0	\$0	\$0	\$1,410	999%
Materials & Supplies	\$20,296	\$146,767	\$146,767	\$25,000	-83%
General Supplies and Materials	\$20,296	\$146,767	\$146,767	\$25,000	-83%

Revolving Land Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$511,940)	(\$1,011,864)	(\$360,864)	(\$608,062)	-40%
Misc Revenue	(\$11,940)	(\$11,864)	(\$11,864)	(\$7,062)	-40%
Other Sources	(\$500,000)	(\$1,000,000)	(\$349,000)	(\$601,000)	-40%
Expense	\$38,542	\$932,462	\$42,462	\$282,942	-70%
Contractual Services	\$12,405	\$20,462	\$20,462	\$12,942	-37%
Capital Outlay	\$26,137	\$22,000	\$22,000	\$0	-100%
Transfers Out	\$0	\$890,000	\$0	\$270,000	-70%
Revolving Land Fund Net Decrease (Increase)	(\$473,398)	(\$79,402)	(\$318,402)	(\$325,120)	309%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Revolving Land Fund	(\$473,398)	(\$79,402)	(\$318,402)	(\$325,120)	309%
Misc Revenue	(\$11,940)	(\$11,864)	(\$11,864)	(\$7,062)	-40%
Interest Earned	(\$4,131)	(\$4,056)	(\$4,056)	(\$3,546)	-13%
Rentals and Leases	(\$7,808)	(\$7,808)	(\$7,808)	(\$3,516)	-55%
Other Sources	(\$500,000)	(\$1,000,000)	(\$349,000)	(\$601,000)	-40%
Sale of Land	(\$500,000)	(\$1,000,000)	(\$349,000)	(\$601,000)	-40%
Contractual Services	\$12,405	\$20,462	\$20,462	\$12,942	-37%
Appraisal Services	\$4,900	\$5,000	\$5,000	\$5,000	0%
Investment Services	\$161	\$462	\$462	\$442	-4%
Other Contractual	\$7,344	\$15,000	\$15,000	\$7,500	-50%
Capital Outlay	\$26,137	\$22,000	\$22,000	\$0	-100%
Property	\$26,137	\$22,000	\$22,000	\$0	-100%
Transfers Out	\$0	\$890,000	\$0	\$270,000	-70%
Transfers Out	\$0	\$890,000	\$0	\$270,000	-70%

Police Grants Fund

Authorized Positions for Police Federal Grants

Full Time Positions: 1.00

VICTIM SERVICES TECHNICIAN

1.00

Police Grants Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$181,475)	(\$430,756)	(\$421,566)	(\$410,195)	-5%
Intergovernmental	(\$165,208)	(\$345,387)	(\$337,061)	(\$332,695)	-4%
Misc Revenue	(\$16,267)	(\$84,505)	(\$84,505)	(\$77,500)	-8%
Other Sources	\$0	(\$864)	\$0	\$0	-100%
Expense	\$225,581	\$430,756	\$421,566	\$410,195	-5%
Personnel Services	\$169,311	\$272,415	\$263,225	\$153,362	-44%
Materials & Supplies	\$34,147	\$107,186	\$102,567	\$79,258	-26%
Contractual Services	\$11,645	\$376	\$4,995	\$2,875	665%
Capital Outlay	\$2,326	\$42,039	\$42,039	\$168,000	300%
Other Costs	\$8,152	\$8,740	\$8,740	\$6,700	-23%
Police Grants Fund Net Decrease (Increase)	\$44,106	\$0	\$0	\$0	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Police Grants Fund	\$8,046	(\$864)	\$0	(\$17,292)	999%
Misc Revenue	(\$16,267)	(\$84,505)	(\$84,505)	(\$77,500)	-8%
Misc. Revenue	(\$16,267)	(\$84,505)	(\$84,505)	(\$77,500)	-8%
Other Sources	\$0	(\$864)	\$0	\$0	-100%
Transfers In	\$0	(\$864)	\$0	\$0	-100%
Materials & Supplies	\$24,313	\$75,505	\$75,505	\$58,508	-23%
General Supplies and Materials	\$24,313	\$3,300	\$3,300	\$17,508	431%
Range Supplies	\$0	\$72,205	\$72,205	\$35,000	-52%
Technology Supplies	\$0	\$0	\$0	\$6,000	999%
Contractual Services	\$0	\$0	\$0	\$0	0%
Maintenance Agreements	\$0	\$0	\$0	\$0	0%
Capital Outlay	\$0	\$8,000	\$8,000	\$0	-100%
Light Equipment	\$0	\$0	\$0	\$0	0%
Technology - Capital	\$0	\$8,000	\$8,000	\$0	-100%
Other Costs	\$0	\$1,000	\$1,000	\$1,700	70%
Travel/Training	\$0	\$1,000	\$1,000	\$1,700	70%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Police Federal Grants	\$19,212	(\$3,636)	\$0	\$21,640	-695%
Intergovernmental	(\$105,618)	(\$284,148)	(\$275,822)	(\$288,179)	1%
Federal Grants	(\$105,618)	(\$284,148)	(\$275,822)	(\$288,179)	1%
Personnel Services	\$98,934	\$246,415	\$237,225	\$129,394	-47%
Salaries and Wages - FT	\$19,823	\$50,835	\$50,053	\$50,835	0%
Overtime	\$64,268	\$156,947	\$148,621	\$35,000	-78%
Standby Pay	\$0	\$2,000	\$2,000	\$0	-100%
FICA/MC Contributions	\$1,509	\$3,523	\$3,463	\$6,566	86%
Retirement Contributions	\$2,561	\$4,565	\$4,565	\$8,043	76%
Workers Compensation	\$797	\$1,338	\$1,316	\$2,421	81%
Health Insurance	\$9,916	\$26,877	\$26,877	\$26,162	-3%
Other Insurance	\$59	\$330	\$330	\$367	11%
Materials & Supplies	\$7,036	\$26,281	\$25,862	\$5,750	-78%
General Supplies and Materials	\$7,036	\$26,281	\$25,862	\$5,750	-78%
Contractual Services	\$8,187	\$376	\$4,995	\$1,675	345%
Other Contractual	\$8,187	\$376	\$4,995	\$1,675	345%
Capital Outlay	\$2,326	\$0	\$0	\$168,000	999%
Light Equipment - Replacement	\$2,326	\$0	\$0	\$0	0%
Technology - Capital	\$0	\$0	\$0	\$168,000	999%
Other Costs	\$8,348	\$7,440	\$7,740	\$5,000	-33%
Travel/Training	\$8,348	\$7,440	\$7,740	\$5,000	-33%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Police State Grants	\$16,848	\$4,500	\$0	(\$4,348)	-197%
Intergovernmental	(\$59,590)	(\$61,239)	(\$61,239)	(\$44,516)	-27%
State Grants	(\$59,590)	(\$61,239)	(\$61,239)	(\$44,516)	-27%
Personnel Services	\$70,377	\$26,000	\$26,000	\$23,968	-8%
Salaries and Wages - FT	\$29,329	\$0	\$0	\$0	0%
Overtime	\$17,343	\$26,000	\$26,000	\$20,000	-23%
Standby Pay	\$73	\$0	\$0	\$0	0%
Supplemental Pay	\$0	\$0	\$0	\$0	0%
Other Employee Withholdings	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$4,649	\$0	\$0	\$1,530	999%
Retirement Contributions	\$2,737	\$0	\$0	\$1,874	999%
Workers Compensation	\$621	\$0	\$0	\$564	999%
Health Insurance	\$15,421	\$0	\$0	\$0	0%
Other Insurance	\$203	\$0	\$0	\$0	0%
Materials & Supplies	\$2,799	\$5,400	\$1,200	\$15,000	178%
General Supplies and Materials	\$2,799	\$5,400	\$1,200	\$15,000	178%
Contractual Services	\$3,458	\$0	\$0	\$1,200	999%
Other Contractual	\$3,458	\$0	\$0	\$1,200	999%
Capital Outlay	\$0	\$34,039	\$34,039	\$0	-100%
Light Equipment	\$0	\$34,039	\$34,039	\$0	-100%
Other Costs	(\$196)	\$300	\$0	\$0	-100%
Travel/Training	(\$196)	\$300	\$0	\$0	-100%

Public Transit

Authorized Positions for Public Transit - Admin

Full Time Positions: 24.00

DRIVER	17.00
DISPATCHER	3.00
ADMINISTRATIVE ASSISTANT	2.00
SUPERVISOR	2.00

Public Transit Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$2,218,513)	(\$2,715,846)	(\$2,720,846)	(\$3,031,375)	12%
Intergovernmental	(\$1,356,372)	(\$2,470,846)	(\$2,470,846)	(\$2,428,168)	-2%
Goods and Svcs Rev	\$0	\$0	\$0	(\$90,104)	999%
Misc Revenue	(\$219,141)	(\$100,000)	(\$100,000)	(\$130,852)	31%
Other Sources	(\$643,000)	(\$145,000)	(\$150,000)	(\$382,251)	164%
Expense	\$2,220,749	\$2,722,646	\$2,720,846	\$3,031,375	11%
Personnel Services	\$0	\$0	\$0	\$1,897,814	999%
Materials & Supplies	\$0	\$0	\$0	\$191,649	999%
Contractual Services	\$7,595	\$9,500	\$9,500	\$244,500	999%
Capital Outlay	\$2,213,154	\$2,711,146	\$2,709,346	\$646,000	-76%
Other Costs	\$0	\$2,000	\$2,000	\$40,878	999%
Utility Expense	\$0	\$0	\$0	\$10,534	999%
Public Transit Fund Net Decrease (Increase)	\$2,235	\$6,800	\$0	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Public Transit	(\$1,613,833)	(\$462,000)	(\$467,000)	(\$684,807)	48%
Intergovernmental	(\$751,692)	(\$217,000)	(\$217,000)	(\$81,600)	-62%
Federal Grants	(\$751,692)	(\$217,000)	(\$217,000)	(\$81,600)	-62%
Goods and Svcs Rev	\$0	\$0	\$0	(\$90,104)	999%
Fare Box Revenue	\$0	\$0	\$0	(\$90,104)	999%
Misc Revenue	(\$219,141)	(\$100,000)	(\$100,000)	(\$130,852)	31%
Contributions	(\$219,141)	(\$100,000)	(\$100,000)	(\$130,852)	31%
Other Sources	(\$643,000)	(\$145,000)	(\$150,000)	(\$382,251)	164%
Transfers In	(\$643,000)	(\$145,000)	(\$150,000)	(\$382,251)	164%

Transfers In Detail	(\$382,251)
One Cent - Operations	(\$271,451)
CATC Van 1 Match - Capital Reserves	(\$14,400)
CATC Van 2 Match - Capital Reserves	(\$14,400)
Rescue Mission Bus Shelter Match - Capital Reserves	(\$6,000)
Transit Fleet Radio Match - Capital Reserves	(\$10,000)
Fixed Route Buses Match - Capital Reserves	(\$66,000)

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Public Transit - Admin	\$7,595	\$0	\$0	\$1,897,814	999%
Personnel Services	\$0	\$0	\$0	\$1,897,814	999%
Salaries and Wages - FT	\$0	\$0	\$0	\$1,055,056	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$153,275	999%
Standby Pay	\$0	\$0	\$0	\$5,200	999%
FICA/MC Contributions	\$0	\$0	\$0	\$92,438	999%
Retirement Contributions	\$0	\$0	\$0	\$119,023	999%
Workers Compensation	\$0	\$0	\$0	\$34,075	999%
Health Insurance	\$0	\$0	\$0	\$431,185	999%
Other Insurance	\$0	\$0	\$0	\$3,662	999%
Other Employee Compensation	\$0	\$0	\$0	\$3,900	999%
Contractual Services	\$7,595	\$0	\$0	\$0	0%
Other Contractual	\$7,595	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	0%
Travel/Training	\$0	\$0	\$0	\$0	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Public Transit - Operations	\$1,608,473	\$468,800	\$467,000	(\$1,213,007)	-359%
Intergovernmental	\$0	\$0	\$0	(\$2,311,568)	999%
Federal Grants	\$0	\$0	\$0	(\$1,857,302)	999%
State Grants	\$0	\$0	\$0	(\$454,266)	999%
Materials & Supplies	\$0	\$0	\$0	\$191,649	999%
General Supplies and Materials	\$0	\$0	\$0	\$5,020	999%
Custodial Supplies	\$0	\$0	\$0	\$2,835	999%
Postage and Printing	\$0	\$0	\$0	\$4,330	999%
Gas/Fuel	\$0	\$0	\$0	\$174,890	999%
Uniform Expense	\$0	\$0	\$0	\$4,574	999%
Contractual Services	\$0	\$0	\$0	\$244,500	999%
Internal Services	\$0	\$0	\$0	\$244,500	999%
Capital Outlay	\$1,608,473	\$468,800	\$467,000	\$611,000	30%
Light Equipment	\$0	\$0	\$0	\$474,000	999%
Light Equipment - Replacement	\$149,182	\$0	\$0	\$0	0%
Technology - Capital	\$0	\$0	\$0	\$107,000	999%
Programs and Projects	\$1,459,291	\$468,800	\$467,000	\$30,000	-94%
Other Costs	\$0	\$0	\$0	\$40,878	999%
Travel/Training	\$0	\$0	\$0	\$11,800	999%
Insurance/Bonds	\$0	\$0	\$0	\$25,306	999%
Advertising/Promotion	\$0	\$0	\$0	\$1,200	999%
Dues and Subscriptions	\$0	\$0	\$0	\$2,572	999%
Utility Expense	\$0	\$0	\$0	\$10,534	999%
Utilities	\$0	\$0	\$0	\$6,534	999%
Communication	\$0	\$0	\$0	\$4,000	999%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Public Transit - CARES Act	\$0	\$0	\$0	\$0	0%
Intergovernmental	(\$604,681)	(\$2,253,846)	(\$2,253,846)	(\$35,000)	-98%
Federal Grants	(\$604,681)	(\$2,253,846)	(\$2,253,846)	(\$35,000)	-98%
Contractual Services	\$0	\$9,500	\$9,500	\$0	-100%
Other Contractual	\$0	\$9,500	\$9,500	\$0	-100%
Capital Outlay	\$604,681	\$2,242,346	\$2,242,346	\$35,000	-98%
Improvements Other Than Bldgs	\$0	\$7,000	\$7,000	\$0	-100%
Light Equipment	\$102	\$72,000	\$72,000	\$0	-100%
Technology - Capital	\$0	\$360,000	\$360,000	\$0	-100%
Programs and Projects	\$604,579	\$1,803,346	\$1,803,346	\$35,000	-98%
Other Costs	\$0	\$2,000	\$2,000	\$0	-100%
Travel/Training	\$0	\$2,000	\$2,000	\$0	-100%

Public Transit Fund - Capital Outlay Detail	\$646,000
Public Transit - Operations - Light Equipment	\$474,000
CATC VAN - PURCHASE	\$72,000
CATC Van - Replace #72	\$72,000
TRANSIT FIXED ROUTE BUSES	\$330,000
Public Transit - Operations - Technology - Capital	\$107,000
Dispatch Software	\$57,000
TRANSIT FLEET TWO-WAY RADIOS	\$50,000
Public Transit - Operations - Programs and Projects	\$30,000
BUS SHELTER	\$30,000
Public Transit - CARES Act - Programs and Projects	\$35,000
Air filtration system for buses	\$35,000

Metropolitan Planning Org

Authorized Positions for Metropolitan Planning Org

<i>Full Time Positions:</i>	<i>3.00</i>	
ADMINISTRATIVE SUPPORT TECH.		1.00
MPO SUPERVISOR		1.00
MPO TECHNICIAN		1.00

Metropolitan Planning Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$732,574)	(\$1,162,817)	(\$1,159,703)	(\$1,310,248)	13%
Intergovernmental	(\$643,909)	(\$920,000)	(\$920,000)	(\$1,171,345)	27%
Misc Revenue	(\$18,903)	(\$18,903)	(\$18,903)	(\$18,903)	0%
Other Sources	(\$69,762)	(\$223,914)	(\$220,800)	(\$120,000)	-46%
Expense	\$752,504	\$1,260,204	\$1,148,703	\$1,307,693	4%
Personnel Services	\$234,899	\$249,794	\$246,680	\$249,200	0%
Materials & Supplies	\$1,833	\$1,500	\$1,500	\$1,500	0%
Contractual Services	\$1,627	\$2,500	\$2,500	\$2,000	-20%
Capital Outlay	\$507,711	\$993,277	\$895,890	\$1,041,993	5%
Transfers Out	\$4,592	\$133	\$133	\$0	-100%
Other Costs	\$1,843	\$13,000	\$2,000	\$13,000	0%
Metropolitan Planning Net Decrease (Increase)	\$19,931	\$97,387	(\$11,000)	(\$2,555)	-103%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Metropolitan Planning Org	\$19,931	\$97,387	(\$11,000)	(\$2,555)	-103%
Intergovernmental	(\$643,909)	(\$920,000)	(\$920,000)	(\$1,171,345)	27%
Federal Grants	(\$643,909)	(\$920,000)	(\$920,000)	(\$1,171,345)	27%
Misc Revenue	(\$18,903)	(\$18,903)	(\$18,903)	(\$18,903)	0%
Contributions	(\$18,903)	(\$18,903)	(\$18,903)	(\$18,903)	0%
Other Sources	(\$69,762)	(\$223,914)	(\$220,800)	(\$120,000)	-46%
Transfers In	(\$69,762)	(\$223,914)	(\$220,800)	(\$120,000)	-46%
Personnel Services	\$234,899	\$249,794	\$246,680	\$249,200	0%
Salaries and Wages - FT	\$162,292	\$166,966	\$164,146	\$166,966	0%
Supplemental Pay	\$4,132	\$0	\$0	\$0	0%
Other Employee Withholdings	\$625	\$0	\$0	\$0	0%
FICA/MC Contributions	\$11,777	\$13,131	\$12,915	\$12,773	-3%
Retirement Contributions	\$13,718	\$14,970	\$14,970	\$15,645	5%
Workers Compensation	\$4,955	\$4,407	\$4,329	\$4,708	7%
Health Insurance	\$35,144	\$48,814	\$48,814	\$47,317	-3%
Other Insurance	\$785	\$1,026	\$1,026	\$1,271	24%
Other Employee Compensation	\$1,470	\$480	\$480	\$520	8%
Materials & Supplies	\$1,833	\$1,500	\$1,500	\$1,500	0%
General Supplies and Materials	\$1,833	\$1,500	\$1,500	\$1,500	0%
Contractual Services	\$1,627	\$2,500	\$2,500	\$2,000	-20%
Other Contractual	\$1,627	\$2,500	\$2,500	\$2,000	-20%
Capital Outlay	\$507,711	\$993,277	\$895,890	\$1,041,993	5%
Technology - Capital	\$1,764	\$2,600	\$2,600	\$2,600	0%
Programs and Projects	\$505,947	\$990,677	\$893,290	\$1,039,393	5%
Transfers Out	\$4,592	\$133	\$133	\$0	-100%
Transfers Out	\$4,592	\$133	\$133	\$0	-100%
Other Costs	\$1,843	\$13,000	\$2,000	\$13,000	0%
Travel/Training	\$1,769	\$12,000	\$1,000	\$12,000	0%
Dues and Subscriptions	\$73	\$1,000	\$1,000	\$1,000	0%

Public Safety Communications

Authorized Positions for Public Safety Communications

<i>Full Time Positions:</i>	<i>19.00</i>	
PUBLIC SAFETY TELE-COMM. I		6.00
PUBLIC SAFETY TELE-COMM. II		6.00
PUBLIC SAFETY TELE-COMM. III		2.00
PUBLIC SAFETY TELE-COMM. MGR.		1.00
PUBLIC SAFETY TELE-COMM. SUPERVISOR		4.00

Public Safety Communications Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$2,260,131)	(\$2,739,364)	(\$2,722,292)	(\$2,859,779)	4%
Intergovernmental	(\$352,990)	(\$536,326)	(\$536,326)	(\$663,248)	24%
Goods and Svcs Rev	(\$110,897)	(\$149,258)	(\$149,258)	(\$158,863)	6%
Misc Revenue	(\$713,302)	(\$850,000)	(\$850,000)	(\$851,000)	0%
Other Sources	(\$1,082,942)	(\$1,203,780)	(\$1,186,708)	(\$1,186,668)	-1%
Expense	\$2,791,181	\$2,948,401	\$2,793,301	\$2,760,821	-6%
Personnel Services	\$1,615,864	\$1,770,679	\$1,753,607	\$1,684,015	-5%
Materials & Supplies	\$10,977	\$15,500	\$15,500	\$79,500	413%
Contractual Services	\$661,866	\$592,809	\$592,809	\$612,456	3%
Capital Outlay	\$302,286	\$370,938	\$232,910	\$169,000	-54%
Other Costs	\$45,962	\$48,475	\$48,475	\$65,850	36%
Utility Expense	\$154,226	\$150,000	\$150,000	\$150,000	0%
Public Safety Communications Net Decrease (Increase)	\$531,050	\$209,038	\$71,010	(\$98,958)	-147%

PSCC Transfers In Detail	(\$1,186,668)
General Fund Fees for Service	(\$1,108,814)
Sewer Fund Fees for service	(\$2,434)
MAC fees for service	(\$72,986)
Water Fund Fees for Service	(\$2,434)

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Public Safety					
Communications	\$531,050	\$209,038	\$71,010	(\$98,958)	-147%
Intergovernmental	(\$352,990)	(\$536,326)	(\$536,326)	(\$663,248)	24%
Intergovernmental User Charges	(\$352,990)	(\$536,326)	(\$536,326)	(\$663,248)	24%
Goods and Svcs Rev	(\$110,897)	(\$149,258)	(\$149,258)	(\$158,863)	6%
User Fees	(\$110,897)	(\$149,258)	(\$149,258)	(\$158,863)	6%
Misc Revenue	(\$713,302)	(\$850,000)	(\$850,000)	(\$851,000)	0%
Misc. Revenue	(\$151)	(\$1,000)	(\$1,000)	(\$1,000)	0%
Telephone Service Charge	(\$713,151)	(\$849,000)	(\$849,000)	(\$850,000)	0%
Other Sources	(\$1,082,942)	(\$1,203,780)	(\$1,186,708)	(\$1,186,668)	-1%
Transfers In	(\$1,082,942)	(\$1,203,780)	(\$1,186,708)	(\$1,186,668)	-1%
Personnel Services	\$1,615,864	\$1,770,679	\$1,753,607	\$1,684,015	-5%
Salaries and Wages - FT	\$1,032,860	\$1,113,343	\$1,097,879	\$1,041,531	-6%
Salaries and Wages - PT/Season	\$64,420	\$57,450	\$57,450	\$59,500	4%
Holiday Pay	\$7,586	\$15,000	\$15,000	\$15,000	0%
Overtime	\$26,028	\$34,999	\$34,999	\$35,000	0%
Standby Pay	\$9,345	\$9,500	\$9,500	\$10,000	5%
Supplemental Pay	\$24,607	\$0	\$0	\$0	0%
Other Employee Withholdings	\$5,473	\$0	\$0	\$0	0%
FICA/MC Contributions	\$86,158	\$87,423	\$86,240	\$88,819	2%
Retirement Contributions	\$91,799	\$105,461	\$105,461	\$103,213	-2%
Workers Compensation	\$26,412	\$31,572	\$31,147	\$32,741	4%
Health Insurance	\$234,363	\$305,032	\$305,032	\$287,937	-6%
Other Insurance	\$3,963	\$7,299	\$7,299	\$6,374	-13%
Other Employee Compensation	\$2,850	\$3,600	\$3,600	\$3,900	8%
Materials & Supplies	\$10,977	\$15,500	\$15,500	\$79,500	413%
General Supplies and Materials	\$7,566	\$8,500	\$8,500	\$10,000	18%
Electricity	\$3,411	\$3,500	\$3,500	\$3,500	0%
Technology Supplies	\$0	\$0	\$0	\$60,000	999%
Uniform Expense	\$0	\$3,500	\$3,500	\$6,000	71%

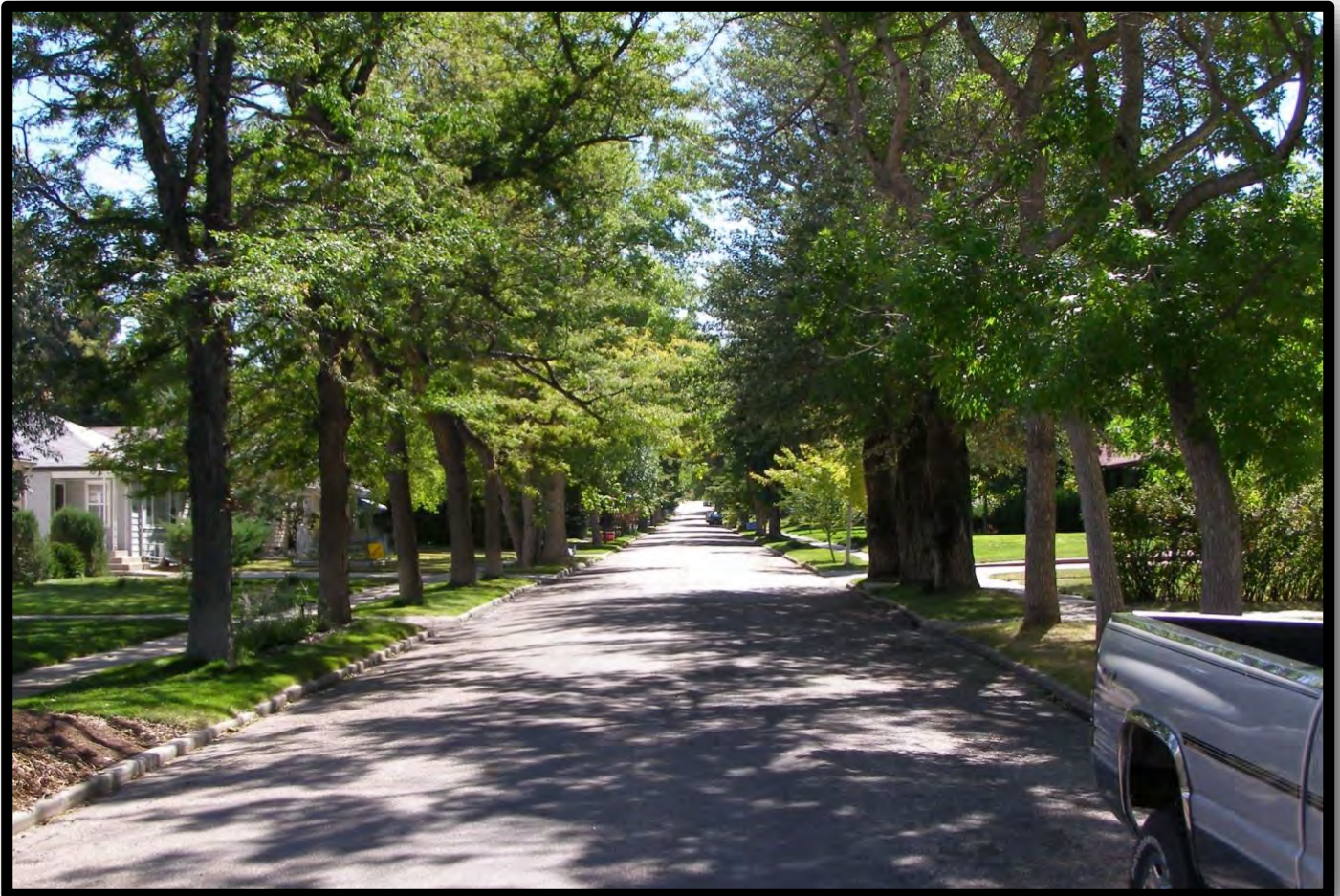
	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Contractual Services	\$661,866	\$592,809	\$592,809	\$612,456	3%
Rent	\$125,769	\$125,592	\$125,592	\$125,592	0%
Maintenance Agreements	\$392,888	\$326,800	\$326,800	\$326,800	0%
Other Contractual	\$7,969	\$9,200	\$9,200	\$9,400	2%
Internal Services	\$135,241	\$131,217	\$131,217	\$150,664	15%
Capital Outlay	\$302,286	\$370,938	\$232,910	\$169,000	-54%
Light Equipment	\$0	\$155,000	\$155,000	\$155,000	0%
Light Equipment - Replacement	\$52,031	\$124,028	\$0	\$0	-100%
Technology - Capital	\$0	\$14,000	\$0	\$14,000	0%
Technology - Replacement	\$250,255	\$77,910	\$77,910	\$0	-100%
Other Costs	\$45,962	\$48,475	\$48,475	\$65,850	36%
Travel/Training	\$5,241	\$8,500	\$8,500	\$14,600	72%
Insurance/Bonds	\$40,722	\$39,975	\$39,975	\$51,250	28%
Utility Expense	\$154,226	\$150,000	\$150,000	\$150,000	0%
Communication	\$154,226	\$150,000	\$150,000	\$150,000	0%

Redevelopment Loan Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$17,065)	(\$60,000)	(\$64,172)	(\$60,000)	0%
Misc Revenue	(\$17,065)	\$0	\$0	\$0	0%
Other Sources	\$0	(\$60,000)	(\$64,172)	(\$60,000)	0%
Expense	\$68,160	\$50,000	\$64,172	\$60,000	20%
Debt Service	\$68,160	\$50,000	\$64,172	\$60,000	20%
Redevelopment Loan Fund Net Decrease (Increase)	\$51,095	(\$10,000)	\$0	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Redevelopment Loan Fund	\$51,095	(\$10,000)	\$0	\$0	-100%
Misc Revenue	(\$17,065)	\$0	\$0	\$0	0%
Interest Earned	(\$17,065)	\$0	\$0	\$0	0%
Other Sources	\$0	(\$60,000)	(\$64,172)	(\$60,000)	0%
Loan Payments	\$0	(\$60,000)	(\$64,172)	(\$60,000)	0%
Debt Service	\$68,160	\$50,000	\$64,172	\$60,000	20%
Principal	\$50,000	\$50,000	\$50,000	\$50,000	0%
Interest	\$18,160	\$0	\$14,172	\$10,000	999%

Section 5:

Capital Fund



Capital Projects Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$17,839,678)	(\$18,366,058)	(\$16,253,035)	(\$18,405,039)	0%
Local Taxes	(\$15,942,177)	(\$12,400,000)	(\$15,000,000)	(\$16,072,708)	30%
Intergovernmental	(\$272,412)	(\$172,000)	(\$105,000)	(\$657,000)	282%
Misc Revenue	(\$924,574)	(\$158,035)	(\$148,035)	(\$531,156)	236%
Other Sources	(\$700,515)	(\$5,636,023)	(\$1,000,000)	(\$1,144,175)	-80%
Expense	\$19,225,750	\$31,406,808	\$12,980,359	\$19,354,292	-38%
Contractual Services	\$1,042,600	\$1,166,245	\$847,715	\$1,021,226	-12%
Capital Outlay	\$13,853,508	\$27,939,859	\$9,894,023	\$14,583,965	-48%
Transfers Out	\$3,725,000	\$2,268,320	\$2,238,621	\$3,749,101	65%
Other Costs	\$604,641	\$32,384	\$0	\$0	-100%
Capital Projects Fund Net Decrease (Increase)	\$1,386,072	\$13,040,750	(\$3,272,676)	\$949,253	-93%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Capital Projects Fund	\$1,386,072	\$13,040,750	(\$3,272,676)	\$949,253	-93%
Local Taxes	(\$15,942,177)	(\$12,400,000)	(\$15,000,000)	(\$16,072,708)	30%
Local Option Sales Tax	(\$15,942,177)	(\$12,400,000)	(\$15,000,000)	(\$16,072,708)	30%
Intergovernmental	(\$272,412)	(\$172,000)	(\$105,000)	(\$657,000)	282%
Federal Grants	(\$139,940)	(\$105,000)	(\$105,000)	(\$657,000)	526%
State Grants	(\$132,472)	\$0	\$0	\$0	0%
Revenue From Other Local Govt	\$0	(\$67,000)	\$0	\$0	-100%
Misc Revenue	(\$924,574)	(\$158,035)	(\$148,035)	(\$531,156)	236%
Interest Earned	(\$536,566)	(\$123,035)	(\$123,035)	(\$133,073)	8%
Contributions	(\$274,450)	(\$35,000)	(\$25,000)	(\$398,083)	999%
Misc. Revenue	(\$113,558)	\$0	\$0	\$0	0%
Reimbursements	\$0	\$0	\$0	\$0	0%
Other Sources	(\$700,515)	(\$5,636,023)	(\$1,000,000)	(\$1,144,175)	-80%
Transfers In	(\$700,515)	(\$5,636,023)	(\$1,000,000)	(\$1,144,175)	-80%
Contractual Services	\$1,042,600	\$1,166,245	\$847,715	\$1,021,226	-12%
Investment Services	\$4,991	\$14,024	\$14,024	\$13,885	-1%
Other Contractual	\$1,037,609	\$1,152,221	\$833,691	\$1,007,341	-13%
Capital Outlay	\$13,853,508	\$27,939,859	\$9,894,023	\$14,583,965	-48%
Buildings	\$203,680	\$61,138	\$0	\$3,496,350	999%
Improvements to Buildings	\$117,571	\$3,559,855	\$446,000	\$1,272,500	-64%
Improvements Other Than Bldgs	\$10,873,922	\$18,424,107	\$5,828,972	\$6,883,925	-63%
Light Equipment	\$253,176	\$1,241,379	\$1,186,000	\$1,543,000	24%
Light Equipment - Replacement	\$1,404,117	\$817,646	\$718,475	\$109,640	-87%
Heavy Equipment	\$269,940	\$1,360,000	\$110,000	\$0	-100%
Heavy Equip. - Replacement	\$519,477	\$1,505,121	\$1,028,526	\$700,000	-53%
Technology - Capital	(\$11,451)	\$683,407	\$576,050	\$418,550	-39%
Technology - Replacement	\$223,075	\$287,206	\$0	\$60,000	-79%
Programs and Projects	\$0	\$0	\$0	\$100,000	999%
Transfers Out	\$3,725,000	\$2,268,320	\$2,238,621	\$3,749,101	65%
Transfers Out	\$3,725,000	\$2,268,320	\$2,238,621	\$3,749,101	65%
Other Costs	\$604,641	\$32,384	\$0	\$0	-100%
Community Service	\$604,641	\$32,384	\$0	\$0	-100%

Capital Projects Fund - Capital Outlay Detail**\$14,583,965**

Capital Projects Fund - Buildings	\$3,496,350
Investigations Lobby Remodel	\$21,950
Marathon Impound - Fencing Lights	\$44,500
New Police Station - Land/Design	\$3,362,900
Rec Center Door Replacement	\$17,000
Turning Targets	\$50,000
Capital Projects Fund - Improvements to Buildings	\$1,272,500
Aquatic Center Roof	\$223,000
Event Center Fire Alarm System - Phase II	\$250,000
Event Center Fire Sprinkler Electrical	\$100,000
Event Center Fire Sprinkler Repairs	\$35,000
Fire Station 1 - Kitchen Remodel	\$43,000
Fire Station 1 - New Flooring	\$35,000
Ft. Caspar Daubing and Log Repair Phase II	\$75,000
Ice Arena - Front Doors	\$17,000
Ice Arena - Lighting	\$150,000
LifeSteps Campus Roofs	\$110,000
Parking Garage Repair and Maintenance	\$49,500
Recondition Aquatic Slide Tower	\$185,000
Capital Projects Fund - Improvements Other Than Bldgs	\$6,883,925
BNSF Stormsewer	\$100,000
Cemetery Irrigation System Installation	\$200,000
Center Street Underpass	\$462,500
Farnum Stormwater	\$125,000
Farnum Street	\$475,000
Fire Station 3 Roof Replacement	\$200,000
FY22 Misc. Street Improvements	\$3,036,250
Irrigation Improvements	\$130,000
Misc Park Improvements	\$100,000
North Casper Field 5 Lights	\$200,000
Parking Lot 1st and Center	\$83,675
Parks Pump Station Upgrade	\$145,000
Playground Materials	\$125,000
PV to Robertson Rd Pedestrian Bridge	\$1,251,500
Senior Center Parking Lot	\$250,000

Capital Projects Fund - Light Equipment	\$1,543,000
Aquatic Center Starburst - Replace	\$25,000
Athletics Toro Infield Machine	\$22,000
Athletics Trim Mower	\$8,000
Cemetery UTV	\$15,000
Fire EMS - Replacement AEDs	\$12,000
Fire EMS Crew Cab 3/4 Ton Truck	\$130,000
Fire EMS Department Decals	\$10,000
Fire EMS Equip - RIT Packs	\$30,000
Fire EMS Equip - SCBA Bottles	\$90,000
Fire EMS Equip - SCBA Masks	\$22,000
Fire EMS Equip - SCBA Replacement Air packs	\$225,000
Fire EMS Equip - Thermal Imager & Telemetry Module	\$33,000
Fire EMS Equip - Turnout Extractor - Station 6	\$16,000
Fire EMS Equip - Turnout Repl. - Approx 8 sets	\$19,000
Fire EMS Lighting Package and Radios	\$40,000
Golf - Three Fairway Mowers	\$180,000
Ice Arena Concession Ice Machine	\$9,000
Parks - Replace 84025	\$35,000
Parks - Replace 84025 - Install Utility Body	\$12,000
Parks - Replace Mower	\$38,000
Police - 1 Unmarked Vehicle - Equipment	\$3,000
Police - 1 Unmarked Vehicle - Vehicle Purchase	\$32,000
Police - 5 Marked Vehicles - Equipment	\$220,000
Police - 5 Marked Vehicles - Vehicle Purchase	\$202,000
Police - Message Board	\$32,000
Police - Misc police fleet equip	\$23,000
Police - Speed Trailers	\$8,500
Police - TruNarc Analyzer	\$26,500
Rec Center Scissor Lift	\$25,000
Capital Projects Fund - Light Equipment - Replacement	\$109,640
AEDs for City Facilities - Aquatics and Outdoor Pools	\$8,900
AEDs for City Facilities - City Hall	\$3,560
AEDs for City Facilities - Fort Caspar	\$1,780
AEDs for City Facilities - Ice Arena	\$1,780
AEDs for City Facilities - Police HOJ	\$1,780
AEDs for City Facilities - Recreation	\$1,780
AEDs for City Facilities - Service Center	\$3,560
PD Lidar Radar	\$15,000
Rec Center Pickup - Replace F-150 (151560)	\$32,000
Rec Center Pickup - Toolbox Etc.	\$3,500
Streets Half Ton 4x4 Pickup	\$30,000
Top Dressing Brush - Golf	\$6,000

Capital Projects Fund - Heavy Equip. - Replacement	\$700,000
70980 Tandem Axle Dump Truck	\$225,000
Parks Mini-Excavator	\$70,000
Rubber Tire Roller	\$180,000
Tandem Plow/Salter	\$225,000
Capital Projects Fund - Technology - Capital	\$418,550
FARO 3D Imaging	\$64,550
Ford Events Center - Bypass Replacement	\$25,000
IT Security Enhancment	\$20,000
Knox E-lock System	\$25,000
Misc Traffic Equipment	\$100,000
Parks Irrigation Baseline Server	\$25,000
PD Drone 1	\$22,000
PD Drone 2	\$5,000
PD SPIDR Customer Service Tech Software	\$29,000
Redundant Internet - Equipment	\$20,000
Remote Dispatch Station-COVID Grnt	\$83,000
Capital Projects Fund - Technology - Replacement	\$60,000
Server Upgrades - Blades	\$60,000
Capital Projects Fund - Programs and Projects	\$100,000
Facility Condition Assessment	\$100,000

Capital Projects Fund - Contractual Services Detail **\$1,007,341**

Capital Projects Fund - Other Contractual	\$1,007,341
CP 1%16 - Arc of Natrona County	\$11,667
CP 1%16 - Big Brothers Big Sisters	\$38,095
CP 1%16 - Boys and Girls Club	\$57,491
CP 1%16 - CASA	\$3,889
CP 1%16 - Casper Housing	\$125,000
CP 1%16 - Casper Sports Alliance	\$9,361
CP 1%16 - Child Development Center	\$21,250
CP 1%16 - Childrens Advocacy CAP	\$34,583
CP 1%16 - Food Bank of the Rockies	\$5,000
CP 1%16 - Food for Thought	\$19,583
CP 1%16 - Hospice	\$31,111
CP 1%16 - Interfaith	\$34,167
CP 1%16 - Joshuas Storehouse	\$3,250
CP 1%16 - Mercer Family Resource	\$32,006
CP 1%16 - Mother Seton House	\$36,306
CP 1%16 - Natrona County Public Library	\$75,204
CP 1%16 - Nicolaysen Art Museum	\$100,000
CP 1%16 - Platte River Trails Trust	\$50,000
CP 1%16 - Rescue Mission	\$29,161
CP 1%16 - Science Zone	\$83,611
CP 1%16 - Self Help Center	\$55,139
CP 1%16 - Senior Services	\$53,117
CP 1%16 - United Way	\$3,788
CP 1%16 - UW Ag Extension	\$24,753
CP 1%16 - Youth Crisis Center	\$69,810

Capital Projects Fund - Transfers Out Detail **\$3,749,101**

One Cent Funding - Aquatics	\$325,000
One Cent Funding - Public Transit	\$271,451
One Cent Funding - Sewer	\$500,000
One Cent Funding - Water Distribution	\$2,500,000
River Fund - Gateway Construction & CQA	\$41,850
Transit - Fixed Route Buses - Capital Reserves	\$66,000
Transit - Fleet Radios - Capital Reserves	\$10,000
Transit - Rescue Mission Bus Shelter - Capital Reserves	\$6,000
Transit - Van 1 - Capital Reserves	\$14,400
Transit - Van 2 - Capital Reserves	\$14,400

Section 6:

Utility Enterprise Funds



Utility Enterprise Funds

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	Change
Expenses, By Fund	\$45,278,388	\$73,154,126	\$48,891,065	\$52,567,164	-28%
Water Distribution Fund	\$15,476,264	\$20,523,310	\$15,007,902	\$16,366,972	-20%
Water Treatment Plant Ops Fund	\$3,217,831	\$3,385,013	\$3,361,476	\$3,482,696	3%
Sewer Fund	\$6,214,778	\$8,431,941	\$7,185,622	\$7,999,554	-5%
Wastewater Treatment Plant	\$5,284,534	\$18,541,220	\$6,570,469	\$6,643,226	-64%
Refuse Collection Fund	\$7,909,689	\$9,543,217	\$8,402,449	\$8,591,671	-10%
Balefill Fund	\$7,175,291	\$12,729,425	\$8,363,147	\$9,483,045	-26%
All Revenue, By Fund	(\$49,017,007)	(\$54,035,213)	(\$48,946,175)	(\$49,838,529)	-8%
Water Distribution Fund	(\$17,886,172)	(\$14,308,334)	(\$15,932,452)	(\$15,244,752)	7%
Water Treatment Plant Ops Fund	(\$3,084,426)	(\$3,365,105)	(\$3,352,237)	(\$3,480,989)	3%
Sewer Fund	(\$6,792,493)	(\$6,401,160)	(\$6,387,910)	(\$7,000,966)	9%
Wastewater Treatment Plant	(\$6,415,794)	(\$14,387,320)	(\$7,369,155)	(\$7,008,143)	-51%
Refuse Collection Fund	(\$7,054,898)	(\$7,598,932)	(\$7,389,478)	(\$7,532,836)	-1%
Balefill Fund	(\$7,783,224)	(\$7,974,362)	(\$8,514,943)	(\$9,570,843)	20%
Net Decrease (Increase)	(\$3,738,619)	\$19,118,913	(\$55,110)	\$2,728,635	-86%
Water Distribution Fund	(\$2,409,908)	\$6,214,976	(\$924,550)	\$1,122,220	-82%
Water Treatment Plant Ops Fund	\$133,405	\$19,908	\$9,239	\$1,707	-91%
Sewer Fund	(\$577,714)	\$2,030,781	\$797,712	\$998,588	-51%
Wastewater Treatment Plant	(\$1,131,259)	\$4,153,900	(\$798,686)	(\$364,917)	-109%
Refuse Collection Fund	\$854,791	\$1,944,285	\$1,012,971	\$1,058,835	-46%
Balefill Fund	(\$607,934)	\$4,755,063	(\$151,796)	(\$87,798)	-102%

Water Distribution Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$17,886,172)	(\$14,308,334)	(\$15,932,452)	(\$15,244,752)	7%
Intergovernmental	(\$1,531,728)	(\$750,000)	(\$2,417,705)	\$0	-100%
Goods and Svcs Rev	(\$13,104,693)	(\$11,748,533)	(\$11,748,533)	(\$12,002,341)	2%
Misc Revenue	(\$314,237)	(\$305,884)	(\$291,990)	(\$264,411)	-14%
Utility Revenue	(\$435,514)	(\$478,000)	(\$478,000)	(\$478,000)	0%
Other Sources	(\$2,500,000)	(\$1,025,917)	(\$996,224)	(\$2,500,000)	144%
Expense	\$15,476,264	\$20,523,310	\$15,007,902	\$16,366,972	-20%
Personnel Services	\$1,997,585	\$2,523,676	\$2,493,983	\$2,698,106	7%
Materials & Supplies	\$7,470,991	\$7,943,086	\$7,566,475	\$7,845,593	-1%
Contractual Services	\$1,521,635	\$1,026,440	\$1,026,440	\$1,286,199	25%
Capital Outlay	\$4,254,819	\$8,126,336	\$3,017,233	\$3,650,600	-55%
Debt Service	\$131,169	\$755,222	\$755,222	\$755,223	0%
Transfers Out	\$28,317	\$27,057	\$27,056	\$2,434	-91%
Other Costs	\$56,808	\$94,021	\$94,021	\$101,317	8%
Utility Expense	\$14,940	\$27,472	\$27,472	\$27,500	0%
Water Distribution Fund Net Decrease (Increase)	(\$2,409,908)	\$6,214,976	(\$924,550)	\$1,122,220	-82%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Water Revenue and Transfers	(\$16,354,444)	(\$14,308,334)	(\$14,264,747)	(\$15,244,752)	7%
Intergovernmental	\$0	(\$750,000)	(\$750,000)	\$0	-100%
State Grants	\$0	(\$750,000)	(\$750,000)	\$0	-100%
Goods and Svcs Rev	(\$13,104,693)	(\$11,748,533)	(\$11,748,533)	(\$12,002,341)	2%
User Fees	(\$12,963,778)	(\$11,553,468)	(\$11,553,468)	(\$11,807,276)	2%
Interdepartmental Services	(\$140,914)	(\$195,065)	(\$195,065)	(\$195,065)	0%
Misc Revenue	(\$314,237)	(\$305,884)	(\$291,990)	(\$264,411)	-14%
Interest Earned	(\$288,010)	(\$215,884)	(\$215,884)	(\$243,051)	13%
Rentals and Leases	(\$13,734)	(\$75,000)	(\$13,000)	(\$6,360)	-92%
Misc. Revenue	(\$12,493)	(\$15,000)	(\$63,106)	(\$15,000)	0%
Utility Revenue	(\$435,514)	(\$478,000)	(\$478,000)	(\$478,000)	0%
Wholesale Water Sales	(\$136,070)	(\$134,000)	(\$134,000)	(\$134,000)	0%
Hydrant Useage	(\$27,390)	(\$35,000)	(\$35,000)	(\$35,000)	0%
Service Reconnections	(\$51,536)	(\$90,000)	(\$90,000)	(\$90,000)	0%
Meter Sales & Installs	(\$41,827)	(\$30,000)	(\$30,000)	(\$30,000)	0%
Construction Connections	(\$26,568)	(\$35,000)	(\$35,000)	(\$35,000)	0%
System Development Charges	(\$152,123)	(\$154,000)	(\$154,000)	(\$154,000)	0%
Other Sources	(\$2,500,000)	(\$1,025,917)	(\$996,224)	(\$2,500,000)	144%
Transfers In	(\$2,500,000)	(\$1,025,917)	(\$996,224)	(\$2,500,000)	144%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Water Administration	\$8,638,082	\$7,768,712	\$7,765,997	\$7,993,447	3%
Personnel Services	\$274,622	\$173,758	\$171,044	\$187,558	8%
Salaries and Wages - FT	\$212,238	\$120,161	\$117,689	\$126,798	6%
Overtime	\$8	\$449	\$449	\$450	0%
Supplemental Pay	\$2,497	\$0	\$0	\$0	0%
Other Employee Withholdings	\$623	\$0	\$0	\$0	0%
FICA/MC Contributions	\$11,462	\$9,250	\$9,061	\$9,735	5%
Retirement Contributions	\$16,462	\$19,255	\$19,255	\$14,214	-26%
Workers Compensation	\$1,904	\$2,312	\$2,259	\$3,559	54%
Health Insurance	\$24,287	\$18,026	\$18,026	\$28,306	57%
Other Insurance	\$692	\$965	\$965	\$727	-25%
Other Employee Compensation	\$4,450	\$3,340	\$3,340	\$3,769	13%
Materials & Supplies	\$6,902,095	\$6,661,581	\$6,661,581	\$6,996,553	5%
General Supplies and Materials	\$821	\$1,500	\$1,500	\$1,500	0%
Postage and Printing	\$355	\$650	\$650	\$650	0%
Bulk Water	\$6,900,919	\$6,659,431	\$6,659,431	\$6,992,403	5%
Technology Supplies	\$0	\$0	\$0	\$2,000	999%
Contractual Services	\$1,376,068	\$824,840	\$824,840	\$713,685	-13%
Investment Services	\$17,027	\$30,387	\$30,387	\$30,223	-1%
Other Contractual	\$17,191	\$10,000	\$10,000	\$125,000	999%
Internal Services	\$1,341,850	\$784,453	\$784,453	\$558,462	-29%
Capital Outlay	\$1,563	\$2,000	\$2,000	\$7,000	250%
Buildings	\$0	\$0	\$0	\$7,000	999%
Technology - Capital	\$0	\$2,000	\$2,000	\$0	-100%
Technology - Replacement	\$1,563	\$0	\$0	\$0	0%
Transfers Out	\$28,317	\$27,057	\$27,056	\$2,434	-91%
Transfers Out	\$28,317	\$27,057	\$27,056	\$2,434	-91%
Other Costs	\$53,037	\$76,076	\$76,076	\$82,817	9%
Bad Debt	\$5,632	\$7,000	\$7,000	\$7,000	0%
Travel/Training	\$451	\$2,000	\$2,000	\$2,000	0%
Insurance/Bonds	\$42,054	\$61,476	\$61,476	\$68,217	11%
Dues and Subscriptions	\$4,900	\$5,600	\$5,600	\$5,600	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Utility Expense	\$2,381	\$3,400	\$3,400	\$3,400	0%
Communication	\$2,381	\$3,400	\$3,400	\$3,400	0%

Water Distribution	\$3,262,446	\$8,780,287	\$5,223,135	\$5,934,263	-32%
Personnel Services	\$1,399,822	\$1,343,922	\$1,327,321	\$1,444,626	7%
Salaries and Wages - FT	\$897,415	\$837,248	\$822,211	\$886,154	6%
Overtime	\$25,339	\$22,419	\$22,419	\$22,420	0%
Standby Pay	\$15,508	\$21,000	\$21,000	\$20,000	-5%
Accrued Leave	\$144	\$0	\$0	\$0	0%
Supplemental Pay	\$18,423	\$0	\$0	\$0	0%
Other Employee Withholdings	\$4,647	\$0	\$0	\$0	0%
FICA/MC Contributions	\$73,121	\$61,018	\$59,868	\$71,036	16%
Retirement Contributions	\$83,622	\$74,998	\$74,998	\$87,007	16%
Workers Compensation	\$20,288	\$22,070	\$21,656	\$26,552	20%
Health Insurance	\$253,322	\$295,279	\$295,279	\$319,827	8%
Other Insurance	\$3,613	\$5,286	\$5,286	\$5,910	12%
Other Employee Compensation	\$4,380	\$4,604	\$4,604	\$5,720	24%

Materials & Supplies	\$283,857	\$771,822	\$395,211	\$212,300	-72%
General Supplies and Materials	\$34,914	\$39,216	\$39,216	\$39,800	1%
Postage and Printing	\$1,104	\$2,000	\$2,000	\$2,000	0%
Electricity	\$0	\$2,300	\$2,300	\$2,500	9%
Natural Gas	\$8,148	\$9,000	\$9,000	\$9,000	0%
Gas/Fuel	\$43,152	\$55,000	\$55,000	\$55,000	0%
Water & Sewer Line Materials	\$48,672	\$95,194	\$95,194	\$95,000	0%
Technology Supplies	\$0	\$0	\$0	\$3,000	999%
Maint/Repair (non contract)	\$147,866	\$569,111	\$192,500	\$2,500	-100%
Uniform Expense	\$0	\$0	\$0	\$3,500	999%

Contractual Services	\$15,486	\$23,600	\$23,600	\$400,014	999%
Professional Services	\$4,813	\$8,000	\$8,000	\$198,000	999%
Maintenance Agreements	\$530	\$3,400	\$3,400	\$3,400	0%
Laundry/Towel	\$0	\$500	\$500	\$500	0%
Other Contractual	\$10,143	\$11,700	\$11,700	\$13,200	13%
Internal Services	\$0	\$0	\$0	\$184,914	999%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Capital Outlay	\$1,418,364	\$5,862,221	\$2,698,281	\$3,098,600	-47%
Buildings	\$74	\$1,000,000	\$1,000,000	\$0	-100%
Improvements Other Than Bldgs	\$698,714	\$4,301,235	\$1,371,031	\$2,872,000	-33%
Intangibles	\$114,800	\$194,738	\$0	\$0	-100%
Light Equipment - Replacement	\$220,715	\$41,000	\$41,000	\$119,400	191%
Heavy Equip. - Replacement	\$379,903	\$280,000	\$280,000	\$102,200	-63%
Technology - Capital	(\$34,193)	\$6,250	\$6,250	\$0	-100%
Technology - Replacement	\$38,351	\$38,999	\$0	\$5,000	-87%
Debt Service	\$131,169	\$755,222	\$755,222	\$755,223	0%
Principal	\$0	\$637,104	\$637,104	\$652,867	2%
Interest	\$131,169	\$118,118	\$118,118	\$102,356	-13%
Other Costs	\$3,153	\$6,500	\$6,500	\$6,500	0%
Travel/Training	\$3,153	\$6,500	\$6,500	\$6,500	0%
Utility Expense	\$10,595	\$17,000	\$17,000	\$17,000	0%
Communication	\$8,218	\$14,000	\$14,000	\$14,000	0%
Refuse Collection	\$2,377	\$3,000	\$3,000	\$3,000	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Water Meters	\$57,947	\$844,721	\$838,444	\$818,631	-3%
Personnel Services	\$40	\$546,919	\$540,642	\$553,641	1%
Salaries and Wages - FT	\$0	\$348,251	\$342,565	\$354,777	2%
Overtime	\$0	\$6,500	\$6,500	\$8,500	31%
Standby Pay	\$0	\$9,200	\$9,200	\$9,500	3%
FICA/MC Contributions	\$0	\$27,007	\$26,572	\$28,518	6%
Retirement Contributions	\$0	\$32,674	\$32,674	\$34,929	7%
Workers Compensation	\$0	\$9,577	\$9,421	\$10,512	10%
Health Insurance	\$0	\$111,440	\$111,440	\$103,856	-7%
Other Insurance	\$0	\$2,270	\$2,270	\$2,529	11%
Other Employee Compensation	\$40	\$0	\$0	\$520	999%
Materials & Supplies	\$0	\$141,683	\$141,683	\$243,740	72%
General Supplies and Materials	\$0	\$129,840	\$129,840	\$229,840	77%
Postage and Printing	\$0	\$400	\$400	\$400	0%
Gas/Fuel	\$0	\$10,443	\$10,443	\$8,000	-23%
Technology Supplies	\$0	\$0	\$0	\$4,500	999%
Maint/Repair (non contract)	\$0	\$1,000	\$1,000	\$1,000	0%
Contractual Services	\$0	\$12,250	\$12,250	\$12,250	0%
Maintenance Agreements	\$0	\$11,500	\$11,500	\$11,500	0%
Other Contractual	\$0	\$750	\$750	\$750	0%
Capital Outlay	\$57,907	\$135,452	\$135,452	\$0	-100%
Light Equipment	\$43,828	\$98,000	\$98,000	\$0	-100%
Technology - Capital	\$0	\$33,600	\$33,600	\$0	-100%
Technology - Replacement	\$14,080	\$3,852	\$3,852	\$0	-100%
Other Costs	\$0	\$3,945	\$3,945	\$4,500	14%
Travel/Training	\$0	\$3,945	\$3,945	\$4,500	14%
Utility Expense	\$0	\$4,472	\$4,472	\$4,500	1%
Communication	\$0	\$4,472	\$4,472	\$4,500	1%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Water Tanks	\$1,986,060	\$3,129,590	(\$487,379)	\$1,620,631	-48%
Intergovernmental	(\$1,531,728)	\$0	(\$1,667,705)	\$0	0%
State Grants	(\$1,531,728)	\$0	(\$1,667,705)	\$0	0%
Personnel Services	\$323,101	\$459,077	\$454,976	\$512,281	12%
Salaries and Wages - FT	\$199,600	\$278,196	\$274,481	\$296,708	7%
Overtime	\$6,466	\$15,580	\$15,580	\$15,500	-1%
Standby Pay	\$3,814	\$6,000	\$6,000	\$6,200	3%
Accrued Leave	\$71	\$0	\$0	\$0	0%
Supplemental Pay	\$4,548	\$0	\$0	\$0	0%
Other Employee Withholdings	\$985	\$0	\$0	\$0	0%
FICA/MC Contributions	\$15,972	\$19,980	\$19,696	\$24,359	22%
Retirement Contributions	\$18,666	\$25,035	\$25,035	\$29,835	19%
Workers Compensation	\$6,779	\$7,324	\$7,222	\$8,979	23%
Health Insurance	\$65,399	\$104,887	\$104,887	\$128,417	22%
Other Insurance	\$802	\$1,759	\$1,759	\$2,283	30%
Other Employee Compensation	\$0	\$316	\$316	\$0	-100%
Materials & Supplies	\$285,039	\$368,000	\$368,000	\$393,000	7%
General Supplies and Materials	\$4,747	\$8,000	\$8,000	\$8,000	0%
Electricity	\$276,247	\$350,000	\$350,000	\$375,000	7%
Booster/lift station supplies	\$4,044	\$10,000	\$10,000	\$10,000	0%
Contractual Services	\$130,081	\$165,750	\$165,750	\$160,250	-3%
Professional Services	\$0	\$7,000	\$7,000	\$7,000	0%
Laundry/Towel	\$210	\$500	\$500	\$500	0%
Other Contractual	\$129,872	\$158,250	\$158,250	\$152,750	-3%
Capital Outlay	\$2,776,985	\$2,126,663	\$181,500	\$545,000	-74%
Buildings	\$15,972	\$98,372	\$25,000	\$0	-100%
Improvements Other Than Bldgs	\$2,666,260	\$1,946,147	\$81,500	\$545,000	-72%
Intangibles	\$94,754	\$82,144	\$75,000	\$0	-100%
Other Costs	\$618	\$7,500	\$7,500	\$7,500	0%
Travel/Training	\$618	\$7,500	\$7,500	\$7,500	0%
Utility Expense	\$1,964	\$2,600	\$2,600	\$2,600	0%
Communication	\$1,964	\$2,600	\$2,600	\$2,600	0%

Water Distribution Fund - Capital Outlay Detail **\$3,650,600**

Water Administration - Buildings	\$7,000
Water Dist. Flooring Replacement	\$7,000
Water Distribution - Improvements Other Than Bldgs	\$2,872,000
Mains - Construction	\$2,250,000
Mains - Design	\$250,000
Over Sizing	\$85,000
Paving	\$175,000
Water Line Materials	\$100,000
WDG Sign	\$12,000
Water Distribution - Light Equipment - Replacement	\$119,400
Compressor Truck Advertisement for Bids	\$200
Compressor Truck Purchase	\$62,000
Flat Bed Dump Truck Advertisement for Bids	\$200
Flat Bed Dump Truck Purchase	\$57,000
Water Distribution - Heavy Equip. - Replacement	\$102,200
Backhoe Advertisement for Bids	\$200
Backhoe Purchase	\$102,000
Water Distribution - Technology - Replacement	\$5,000
Copier Purchase	\$5,000
Water Tanks - Improvements Other Than Bldgs	\$545,000
Boosters - Misc	\$10,000
Boosters - Pumps	\$30,000
Boosters - Valves	\$10,000
CY Tank Interior Coating - Admin	\$5,000
CY Tank Interior Coating - Construction	\$161,500
CY Tank Interior Coating - Design/Engineering	\$18,500
Sun 1 South Tank Exterior Coating - Admin	\$5,000
Sun 1 South Tank Exterior Coating - Construction	\$274,000
Sun 1 South Tank Exterior Coating - Design/Engineering	\$31,000

Water Treatment Plant Operations

Authorized Positions for Regional Water Operations

Full Time Positions: 11.00

WATER PLANT LEAD OPERATOR	1.00
CUSTODIAL MAINT. WORKER	1.00
INSTRUMENT & CONTROLS TECH.	1.00
PLANT MECHANIC II	1.00
WATER PLANT OPERATOR III	1.00
WATER PLANT OPERATOR IV	5.00
WATER TREATMENT PLANT MANAGER	1.00

Water Treatment Plant Ops Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$3,084,426)	(\$3,365,105)	(\$3,352,237)	(\$3,480,989)	3%
Intergovernmental	(\$3,084,426)	(\$3,352,237)	(\$3,352,237)	(\$3,480,989)	4%
Other Sources	\$0	(\$12,868)	\$0	\$0	-100%
Expense	\$3,217,831	\$3,385,013	\$3,361,476	\$3,482,696	3%
Personnel Services	\$1,096,245	\$1,071,560	\$1,058,692	\$1,099,551	3%
Materials & Supplies	\$1,766,077	\$1,854,583	\$1,852,914	\$1,899,950	2%
Contractual Services	\$309,026	\$371,525	\$371,525	\$387,105	4%
Transfers Out	\$10,714	\$311	\$311	\$0	-100%
Other Costs	\$26,988	\$35,434	\$35,434	\$33,490	-5%
Utility Expense	\$8,781	\$51,600	\$42,600	\$62,600	21%
Water Treatment Plant Ops Fund Net Decrease (Increase)	\$133,405	\$19,908	\$9,239	\$1,707	-91%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Regional Water Revenue	(\$3,084,426)	(\$3,365,105)	(\$3,352,237)	(\$3,480,989)	3%
Intergovernmental	(\$3,084,426)	(\$3,352,237)	(\$3,352,237)	(\$3,480,989)	4%
Intergovernmental Reimb.	(\$3,084,426)	(\$3,352,237)	(\$3,352,237)	(\$3,480,989)	4%
Other Sources	\$0	(\$12,868)	\$0	\$0	-100%
Transfers In	\$0	(\$12,868)	\$0	\$0	-100%
Materials & Supplies	\$0	\$0	\$0	\$0	0%
Postage and Printing	\$0	\$0	\$0	\$0	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Regional Water Operations	\$2,949,398	\$3,215,213	\$3,191,676	\$3,312,896	3%
Personnel Services	\$1,096,245	\$1,071,560	\$1,058,692	\$1,099,551	3%
Salaries and Wages - FT	\$711,340	\$689,170	\$677,515	\$678,314	-2%
Salaries and Wages - PT/Season	\$16,379	\$20,341	\$20,341	\$20,300	0%
Overtime	\$7,332	\$11,999	\$11,999	\$12,000	0%
Standby Pay	\$7,613	\$12,000	\$12,000	\$12,000	0%
Accrued Leave	\$85	\$0	\$0	\$0	0%
Supplemental Pay	\$15,896	\$0	\$0	\$0	0%
Other Employee Withholdings	\$2,971	\$0	\$0	\$0	0%
FICA/MC Contributions	\$55,426	\$53,076	\$52,184	\$55,280	4%
Retirement Contributions	\$62,472	\$61,792	\$61,792	\$65,807	6%
Workers Compensation	\$15,599	\$18,832	\$18,511	\$20,378	8%
Health Insurance	\$191,582	\$194,130	\$194,130	\$223,469	15%
Other Insurance	\$4,283	\$4,220	\$4,220	\$5,703	35%
Other Employee Compensation	\$5,265	\$6,000	\$6,000	\$6,300	5%
Materials & Supplies	\$1,641,359	\$1,691,383	\$1,689,714	\$1,736,750	3%
General Supplies and Materials	\$872,469	\$855,338	\$844,964	\$886,000	4%
Postage and Printing	\$236	\$1,750	\$1,750	\$1,750	0%
Electricity	\$662,313	\$732,000	\$732,000	\$732,000	0%
Natural Gas	\$43,450	\$50,000	\$50,000	\$50,000	0%
Gas/Fuel	\$4,161	\$1,000	\$10,000	\$10,000	900%
Technology Supplies	\$0	\$0	\$0	\$6,000	999%
Maint/Repair (non contract)	\$57,917	\$50,294	\$50,000	\$50,000	-1%
Uniform Expense	\$813	\$1,000	\$1,000	\$1,000	0%
Contractual Services	\$165,311	\$365,025	\$365,025	\$380,605	4%
Professional Services	\$693	\$6,275	\$6,275	\$6,000	-4%
Maintenance Agreements	\$27,034	\$28,400	\$28,400	\$43,400	53%
Testing	\$30,440	\$42,000	\$42,000	\$42,000	0%
Laundry/Towel	\$1,630	\$2,000	\$2,000	\$2,000	0%
Internal Services	\$105,514	\$286,350	\$286,350	\$287,205	0%
Transfers Out	\$10,714	\$311	\$311	\$0	-100%
Transfers Out	\$10,714	\$311	\$311	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Other Costs	\$26,988	\$35,334	\$35,334	\$33,390	-6%
Travel/Training	\$2,985	\$3,000	\$4,000	\$4,000	33%
Insurance/Bonds	\$22,099	\$29,334	\$29,334	\$27,390	-7%
Advertising/Promotion	\$760	\$1,800	\$800	\$800	-56%
Dues and Subscriptions	\$1,144	\$1,200	\$1,200	\$1,200	0%
Utility Expense	\$8,781	\$51,600	\$42,600	\$62,600	21%
Communication	\$508	\$2,200	\$2,200	\$2,200	0%
Refuse Collection	\$7,979	\$49,000	\$40,000	\$60,000	22%
Sewer	\$294	\$400	\$400	\$400	0%
RWS - Booster Stations	\$265,579	\$164,500	\$164,500	\$164,500	0%
Materials & Supplies	\$124,665	\$162,500	\$162,500	\$162,500	0%
General Supplies and Materials	\$12,485	\$39,000	\$39,000	\$39,000	0%
Electricity	\$112,180	\$123,500	\$123,500	\$123,500	0%
Contractual Services	\$140,914	\$2,000	\$2,000	\$2,000	0%
Professional Services	\$0	\$2,000	\$2,000	\$2,000	0%
Internal Services	\$140,914	\$0	\$0	\$0	0%
RWS - Guardian	\$2,853	\$5,300	\$5,300	\$5,300	0%
Materials & Supplies	\$52	\$700	\$700	\$700	0%
General Supplies and Materials	\$30	\$500	\$500	\$500	0%
Postage and Printing	\$22	\$200	\$200	\$200	0%
Contractual Services	\$2,801	\$4,500	\$4,500	\$4,500	0%
Testing	\$2,801	\$4,500	\$4,500	\$4,500	0%
Other Costs	\$0	\$100	\$100	\$100	0%
Advertising/Promotion	\$0	\$100	\$100	\$100	0%

Sewer Wastewater Collection

Authorized Positions for Sewer Wastewater Collection

<i>Full Time Positions:</i>	<i>8.50</i>	
COMMUNITY RELATIONS COORD.		0.50
SANITARY SEWER/STORMWATER MGR.		1.00
UTILITY SUPERVISOR		1.00
UTILITY WORKER II		3.00
UTILITY WORKER III		3.00

Sewer Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$6,792,493)	(\$6,401,160)	(\$6,387,910)	(\$7,000,966)	9%
Goods and Svcs Rev	(\$6,138,982)	(\$6,133,460)	(\$6,133,460)	(\$6,358,800)	4%
Misc Revenue	(\$115,300)	(\$15,200)	(\$15,200)	(\$102,166)	572%
Utility Revenue	(\$38,211)	(\$40,000)	(\$40,000)	(\$40,000)	0%
Other Sources	(\$500,000)	(\$212,500)	(\$199,250)	(\$500,000)	135%
Expense	\$6,214,778	\$8,431,941	\$7,185,622	\$7,999,554	-5%
Personnel Services	\$915,079	\$901,742	\$888,492	\$921,780	2%
Materials & Supplies	\$41,538	\$69,076	\$51,576	\$87,800	27%
Contractual Services	\$316,532	\$353,020	\$353,020	\$433,745	23%
Capital Outlay	\$617,848	\$2,362,391	\$1,169,922	\$1,204,700	-49%
Transfers Out	\$10,714	\$25,845	\$2,745	\$2,434	-91%
Other Costs	\$41,616	\$54,057	\$54,057	\$52,729	-2%
Utility Expense	\$4,271,452	\$4,665,810	\$4,665,810	\$5,296,366	14%
Health Fund Misc	\$0	\$0	\$0	\$0	0%
Sewer Fund Net Decrease (Increase)	(\$577,714)	\$2,030,781	\$797,712	\$998,588	-51%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Sewer Fund	(\$6,792,493)	(\$6,401,160)	(\$6,387,910)	(\$7,000,966)	9%
Goods and Svcs Rev	(\$6,138,982)	(\$6,133,460)	(\$6,133,460)	(\$6,358,800)	4%
User Fees	(\$6,011,856)	(\$5,966,000)	(\$5,966,000)	(\$6,164,127)	3%
Interdepartmental Services	(\$127,126)	(\$167,460)	(\$167,460)	(\$194,673)	16%
Misc Revenue	(\$115,300)	(\$15,200)	(\$15,200)	(\$102,166)	572%
Interest Earned	(\$105,269)	(\$5,200)	(\$5,200)	(\$92,166)	999%
Misc. Revenue	(\$10,031)	(\$10,000)	(\$10,000)	(\$10,000)	0%
Utility Revenue	(\$38,211)	(\$40,000)	(\$40,000)	(\$40,000)	0%
System Development Charges	(\$38,211)	(\$40,000)	(\$40,000)	(\$40,000)	0%
Other Sources	(\$500,000)	(\$212,500)	(\$199,250)	(\$500,000)	135%
Transfers In	(\$500,000)	(\$212,500)	(\$199,250)	(\$500,000)	135%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Sewer Administration	\$4,638,943	\$5,105,668	\$5,080,984	\$5,757,530	13%
Personnel Services	\$32,557	\$56,012	\$54,428	\$61,156	9%
Salaries and Wages - FT	\$30,664	\$38,829	\$37,386	\$41,484	7%
FICA/MC Contributions	\$878	\$2,987	\$2,877	\$3,174	6%
Retirement Contributions	\$955	\$6,161	\$6,161	\$4,624	-25%
Workers Compensation	\$0	\$742	\$711	\$1,168	57%
Health Insurance	\$0	\$5,918	\$5,918	\$6,947	17%
Other Insurance	\$61	\$304	\$304	\$2,522	730%
Other Employee Compensation	\$0	\$1,071	\$1,071	\$1,237	15%
Materials & Supplies	\$360	\$2,000	\$2,000	\$2,000	0%
General Supplies and Materials	\$360	\$2,000	\$2,000	\$2,000	0%
Contractual Services	\$301,120	\$332,420	\$332,420	\$372,845	12%
Investment Services	\$14,069	\$11,608	\$11,608	\$11,493	-1%
Other Contractual	\$3,673	\$5,000	\$5,000	\$5,000	0%
Internal Services	\$283,379	\$315,812	\$315,812	\$356,352	13%
Transfers Out	\$10,714	\$25,845	\$2,745	\$2,434	-91%
Transfers Out	\$10,714	\$25,845	\$2,745	\$2,434	-91%
Other Costs	\$25,942	\$28,581	\$28,581	\$27,729	-3%
Bad Debt	\$7,538	\$2,500	\$2,500	\$2,500	0%
Travel/Training	\$0	\$2,000	\$2,000	\$2,000	0%
Insurance/Bonds	\$18,404	\$23,936	\$23,936	\$23,084	-4%
Dues and Subscriptions	\$0	\$145	\$145	\$145	0%
Utility Expense	\$4,268,249	\$4,660,810	\$4,660,810	\$5,291,366	14%
Sewer	\$4,268,249	\$4,660,810	\$4,660,810	\$5,291,366	14%
Health Fund Misc	\$0	\$0	\$0	\$0	0%
Health Claims Cost	\$0	\$0	\$0	\$0	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Sewer Wastewater Collection	\$1,564,961	\$3,291,239	\$2,067,162	\$2,205,024	-33%
Personnel Services	\$882,522	\$845,730	\$834,064	\$860,624	2%
Salaries and Wages - FT	\$602,980	\$566,253	\$555,686	\$573,168	1%
Overtime	\$3,159	\$7,699	\$7,699	\$7,700	0%
Standby Pay	\$12,590	\$17,000	\$17,000	\$17,000	0%
Supplemental Pay	\$14,626	\$0	\$0	\$0	0%
Other Employee Withholdings	\$2,502	\$0	\$0	\$0	0%
FICA/MC Contributions	\$47,828	\$42,330	\$41,522	\$45,737	8%
Retirement Contributions	\$56,413	\$50,678	\$50,678	\$56,021	11%
Workers Compensation	\$12,284	\$15,027	\$14,736	\$16,857	12%
Health Insurance	\$122,766	\$138,035	\$138,035	\$135,428	-2%
Other Insurance	\$2,278	\$3,252	\$3,252	\$3,669	13%
Other Employee Compensation	\$5,094	\$5,456	\$5,456	\$5,044	-8%
Materials & Supplies	\$41,177	\$48,576	\$48,576	\$64,800	33%
General Supplies and Materials	\$8,840	\$11,950	\$11,950	\$11,950	0%
Electricity	\$5,618	\$6,500	\$6,500	\$6,500	0%
Natural Gas	\$191	\$250	\$250	\$350	40%
Gas/Fuel	\$16,241	\$13,176	\$13,176	\$15,000	14%
Water & Sewer Line Materials	\$1,533	\$4,000	\$4,000	\$4,000	0%
Booster/lift station supplies	\$4,192	\$6,200	\$6,200	\$6,200	0%
Technology Supplies	\$0	\$0	\$0	\$2,500	999%
Maint/Repair (non contract)	\$4,561	\$6,500	\$6,500	\$16,500	154%
Uniform Expense	\$0	\$0	\$0	\$1,800	999%
Contractual Services	\$15,411	\$20,600	\$20,600	\$60,900	196%
Laundry/Towel	\$2,849	\$3,100	\$3,100	\$3,400	10%
Other Contractual	\$12,562	\$17,500	\$17,500	\$57,500	229%
Internal Services	\$0	\$0	\$0	\$0	0%
Capital Outlay	\$615,514	\$2,362,333	\$1,149,922	\$1,204,700	-49%
Improvements Other Than Bldgs	\$589,150	\$1,560,360	\$454,250	\$1,070,000	-31%
Intangibles	\$0	\$35,000	\$0	\$0	-100%
Light Equipment	\$20,984	\$295,526	\$295,526	\$80,200	-73%
Heavy Equip. - Replacement	\$0	\$423,862	\$372,846	\$0	-100%
Technology - Capital	(\$14,929)	\$29,800	\$27,300	\$54,500	83%
Technology - Replacement	\$20,310	\$17,785	\$0	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Other Costs	\$7,134	\$9,000	\$9,000	\$9,000	0%
Travel/Training	\$6,360	\$8,100	\$8,100	\$8,100	0%
Dues and Subscriptions	\$774	\$900	\$900	\$900	0%
Utility Expense	\$3,203	\$5,000	\$5,000	\$5,000	0%
Communication	\$3,203	\$5,000	\$5,000	\$5,000	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Sewer Stormwater	\$10,874	\$35,033	\$37,476	\$37,000	6%
Materials & Supplies	\$0	\$18,500	\$1,000	\$21,000	14%
General Supplies and Materials	\$0	\$17,500	\$0	\$20,000	14%
Postage and Printing	\$0	\$1,000	\$1,000	\$1,000	0%
Capital Outlay	\$2,333	\$57	\$20,000	\$0	-100%
Improvements Other Than Bldgs	\$3,343	\$57	\$0	\$0	-100%
Programs and Projects	(\$1,009)	\$0	\$20,000	\$0	0%
Other Costs	\$8,541	\$16,476	\$16,476	\$16,000	-3%
Advertising/Promotion	\$8,541	\$16,476	\$16,476	\$16,000	-3%

Sewer Fund - Capital Outlay Detail **\$1,204,700**

Sewer Wastewater Collection - Improvements Other Than	\$1,070,000
FY22 Misc Sewer Repl Const	\$900,000
FY22 Misc Sewer Repl Design	\$100,000
FY22 Oversizing Reimb	\$35,000
Pump and Panel Replacement	\$35,000
Sewer Wastewater Collection - Light Equipment	\$80,200
Advertising	\$200
Service Truck Purchase	\$80,000
Sewer Wastewater Collection - Technology - Capital	\$54,500
Comm Upgrade	\$25,000
JetScan Camera	\$15,000
Pipelogix Phoenix Software	\$14,500

WWTP Operations

Authorized Positions for WWTP Operations

<i>Full Time Positions:</i>	<i>15.00</i>
ADMINISTRATIVE ASSISTANT II	1.00
INSTRUMENT & CONTROLS TECH.	1.00
LABORATORY TECHNICIAN II	1.00
PLANT MAINTENANCE SUPERVISOR	1.00
PLANT MECHANIC II	3.00
WWTP LEAD OPERATOR	1.00
WWTP MANAGER	1.00
WWTP OPERATOR I	2.00
WWTP OPERATOR III	1.00
WWTP OPERATOR IV	2.00
PRE-TREATMENT SUPERVISOR	1.00

Wastewater Treatment Plant Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$6,415,794)	(\$14,387,320)	(\$7,369,155)	(\$7,008,143)	-51%
Intergovernmental	(\$5,596,477)	(\$13,581,809)	(\$6,581,809)	(\$6,263,237)	-54%
Misc Revenue	(\$138,979)	(\$127,346)	(\$127,346)	(\$114,906)	-10%
Utility Revenue	(\$680,338)	(\$660,000)	(\$660,000)	(\$630,000)	-5%
Other Sources	\$0	(\$18,165)	\$0	\$0	-100%
Expense	\$5,284,534	\$18,541,220	\$6,570,469	\$6,643,226	-64%
Personnel Services	\$1,581,830	\$1,477,133	\$1,458,968	\$1,538,149	4%
Materials & Supplies	\$783,683	\$974,962	\$974,962	\$1,074,700	10%
Contractual Services	\$674,252	\$648,229	\$608,229	\$922,338	42%
Capital Outlay	\$1,989,939	\$14,262,209	\$2,349,623	\$1,921,000	-87%
Debt Service	\$132,089	\$1,060,898	\$1,060,898	\$1,060,898	0%
Transfers Out	\$26,021	\$756	\$756	\$0	-100%
Other Costs	\$31,963	\$38,234	\$38,234	\$47,341	24%
Utility Expense	\$64,758	\$78,800	\$78,800	\$78,800	0%
Wastewater Treatment Plant Net Decrease (Increase)	(\$1,131,259)	\$4,153,900	(\$798,686)	(\$364,917)	-109%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
WWTP Revenue and Transfers	(\$6,415,794)	(\$14,387,320)	(\$7,369,155)	(\$7,008,143)	-51%
Intergovernmental	(\$5,596,477)	(\$13,581,809)	(\$6,581,809)	(\$6,263,237)	-54%
State Grants	\$0	(\$8,000,000)	(\$1,000,000)	\$0	-100%
Intergovernmental User Charges	(\$5,596,477)	(\$5,581,809)	(\$5,581,809)	(\$6,263,237)	12%
Misc Revenue	(\$138,979)	(\$127,346)	(\$127,346)	(\$114,906)	-10%
Interest Earned	(\$138,979)	(\$127,346)	(\$127,346)	(\$114,906)	-10%
Utility Revenue	(\$680,338)	(\$660,000)	(\$660,000)	(\$630,000)	-5%
Septic Tank Waste Charges	(\$357,402)	(\$350,000)	(\$350,000)	(\$350,000)	0%
Comm Sump Waste	(\$108,306)	(\$120,000)	(\$120,000)	(\$90,000)	-25%
System Development Charges	(\$214,630)	(\$190,000)	(\$190,000)	(\$190,000)	0%
Other Sources	\$0	(\$18,165)	\$0	\$0	-100%
Transfers In	\$0	(\$18,165)	\$0	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
WWTP Operations	\$4,727,123	\$17,867,443	\$5,898,968	\$6,025,209	-66%
Intergovernmental	\$0	\$0	\$0	\$0	0%
State Grants	\$0	\$0	\$0	\$0	0%
Personnel Services	\$1,408,628	\$1,316,116	\$1,300,227	\$1,375,891	5%
Salaries and Wages - FT	\$943,492	\$856,197	\$841,803	\$865,560	1%
Overtime	\$11,843	\$17,999	\$17,999	\$18,000	0%
Standby Pay	\$9,172	\$11,000	\$11,000	\$12,000	9%
Accrued Leave	\$0	\$0	\$0	\$0	0%
Supplemental Pay	\$17,780	\$0	\$0	\$0	0%
Other Employee Withholdings	\$3,955	\$0	\$0	\$0	0%
FICA/MC Contributions	\$70,187	\$63,571	\$62,470	\$68,510	8%
Retirement Contributions	\$80,832	\$80,183	\$80,183	\$85,387	6%
Workers Compensation	\$20,662	\$22,349	\$21,955	\$25,251	13%
Health Insurance	\$240,088	\$252,931	\$252,931	\$285,443	13%
Other Insurance	\$3,830	\$5,686	\$5,686	\$8,980	58%
Other Employee Compensation	\$6,786	\$6,200	\$6,200	\$6,760	9%
Materials & Supplies	\$532,614	\$733,709	\$733,709	\$853,200	16%
General Supplies and Materials	\$90,649	\$137,358	\$137,358	\$120,000	-13%
Postage and Printing	\$1,485	\$1,500	\$1,500	\$1,500	0%
Electricity	\$276,877	\$350,000	\$350,000	\$350,000	0%
Natural Gas	\$44,590	\$71,000	\$71,000	\$71,000	0%
Gas/Fuel	\$3,933	\$14,980	\$14,980	\$15,000	0%
Chemicals	\$115,081	\$158,871	\$158,871	\$152,000	-4%
Technology Supplies	\$0	\$0	\$0	\$7,500	999%
Maint/Repair (non contract)	\$0	\$0	\$0	\$135,000	999%
Uniform Expense	\$0	\$0	\$0	\$1,200	999%
Contractual Services	\$561,238	\$534,720	\$494,720	\$802,379	50%
Professional Services	\$3,495	\$60,000	\$20,000	\$20,000	-67%
Investment Services	\$8,023	\$14,516	\$14,516	\$14,231	-2%
Maintenance Agreements	\$16,540	\$38,160	\$38,160	\$38,160	0%
Testing	\$10,690	\$10,000	\$10,000	\$15,000	50%
Laundry/Towel	\$6,562	\$8,000	\$8,000	\$8,000	0%
Other Contractual	\$5,038	\$39,500	\$39,500	\$149,500	278%
Internal Services	\$510,890	\$364,544	\$364,544	\$557,488	53%
Capital Outlay	\$1,989,939	\$14,128,510	\$2,215,924	\$1,831,000	-87%
Buildings	\$121,984	\$132,512	\$83,259	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Improvements Other Than Bldgs	\$1,781,530	\$13,701,252	\$1,862,304	\$1,645,000	-88%
Intangibles	\$0	\$65,964	\$50,000	\$0	-100%
Light Equipment	\$1,100	\$179,000	\$179,000	\$125,000	-30%
Light Equipment - Replacement	\$67,932	\$31,255	\$31,255	\$36,000	15%
Technology - Replacement	\$17,394	\$18,527	\$10,106	\$25,000	35%
Debt Service	\$132,089	\$1,060,898	\$1,060,898	\$1,060,898	0%
Principal	\$0	\$715,931	\$715,931	\$729,751	2%
Interest	\$132,089	\$344,967	\$344,967	\$331,147	-4%
Transfers Out	\$26,021	\$756	\$756	\$0	-100%
Transfers Out	\$26,021	\$756	\$756	\$0	-100%
Other Costs	\$31,963	\$36,734	\$36,734	\$45,841	25%
Travel/Training	\$2,317	\$6,000	\$6,000	\$6,000	0%
Insurance/Bonds	\$29,646	\$30,734	\$30,734	\$39,841	30%
Utility Expense	\$44,631	\$56,000	\$56,000	\$56,000	0%
Communication	\$3,813	\$6,000	\$6,000	\$6,000	0%
Refuse Collection	\$40,818	\$50,000	\$50,000	\$50,000	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
WWTP Pretreatment	\$137,435	\$152,129	\$150,286	\$150,675	-1%
Personnel Services	\$127,607	\$132,329	\$130,486	\$132,675	0%
Salaries and Wages - FT	\$84,047	\$86,471	\$84,802	\$86,463	0%
Overtime	\$1	\$245	\$245	\$245	0%
Supplemental Pay	\$1,402	\$0	\$0	\$0	0%
Other Employee Withholdings	\$318	\$0	\$0	\$0	0%
FICA/MC Contributions	\$6,443	\$6,451	\$6,323	\$6,633	3%
Retirement Contributions	\$7,448	\$7,691	\$7,691	\$8,125	6%
Workers Compensation	\$1,799	\$2,280	\$2,234	\$2,445	7%
Health Insurance	\$25,315	\$28,430	\$28,430	\$27,858	-2%
Other Insurance	\$319	\$557	\$557	\$685	23%
Other Employee Compensation	\$515	\$204	\$204	\$221	8%
Materials & Supplies	\$8	\$1,500	\$1,500	\$1,500	0%
Postage and Printing	\$8	\$1,500	\$1,500	\$1,500	0%
Contractual Services	\$9,820	\$16,800	\$16,800	\$15,000	-11%
Testing	\$9,820	\$16,800	\$16,800	\$15,000	-11%
Other Costs	\$0	\$1,500	\$1,500	\$1,500	0%
Travel/Training	\$0	\$1,500	\$1,500	\$1,500	0%
WWTP Regional Interceptors	\$413,787	\$521,649	\$521,216	\$467,342	-10%
Personnel Services	\$39,406	\$28,688	\$28,255	\$29,583	3%
Salaries and Wages - FT	\$27,358	\$19,039	\$18,647	\$19,441	2%
Overtime	\$637	\$487	\$487	\$500	3%
Standby Pay	\$503	\$0	\$0	\$0	0%
Supplemental Pay	\$398	\$0	\$0	\$0	0%
Other Employee Withholdings	\$90	\$0	\$0	\$0	0%
FICA/MC Contributions	\$2,200	\$1,432	\$1,402	\$1,526	7%
Retirement Contributions	\$2,459	\$1,700	\$1,700	\$1,869	10%
Workers Compensation	\$593	\$512	\$501	\$562	10%
Health Insurance	\$4,892	\$4,990	\$4,990	\$5,111	2%
Other Insurance	\$105	\$118	\$118	\$129	9%
Other Employee Compensation	\$171	\$410	\$410	\$445	9%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Materials & Supplies	\$251,060	\$239,753	\$239,753	\$220,000	-8%
Booster/lift station supplies	\$3,903	\$14,000	\$14,000	\$14,000	0%
Chemicals	\$247,157	\$225,753	\$225,753	\$196,000	-13%
Maint/Repair (non contract)	\$0	\$0	\$0	\$10,000	999%
Contractual Services	\$103,194	\$96,709	\$96,709	\$104,959	9%
Professional Services	\$0	\$5,000	\$5,000	\$5,000	0%
Internal Services	\$103,194	\$91,709	\$91,709	\$99,959	9%
Capital Outlay	\$0	\$133,699	\$133,699	\$90,000	-33%
Improvements Other Than Bldgs	\$0	\$133,699	\$133,699	\$90,000	-33%
Utility Expense	\$20,127	\$22,800	\$22,800	\$22,800	0%
Communication	\$20,127	\$22,800	\$22,800	\$22,800	0%
WWTP Industrial/Sump Waste	\$6,189	\$0	\$0	\$0	0%
Personnel Services	\$6,189	\$0	\$0	\$0	0%
Salaries and Wages - FT	\$4,054	\$0	\$0	\$0	0%
Supplemental Pay	\$68	\$0	\$0	\$0	0%
Other Employee Withholdings	\$15	\$0	\$0	\$0	0%
FICA/MC Contributions	\$311	\$0	\$0	\$0	0%
Retirement Contributions	\$360	\$0	\$0	\$0	0%
Workers Compensation	\$87	\$0	\$0	\$0	0%
Health Insurance	\$1,247	\$0	\$0	\$0	0%
Other Insurance	\$16	\$0	\$0	\$0	0%
Other Employee Compensation	\$30	\$0	\$0	\$0	0%

Wastewater Treatment Plant - Capital Outlay Detail **\$1,921,000**

WWTP Operations - Improvements Other Than Bldgs	\$1,645,000
Centrifuge Sludge Feed Pump	\$10,000
DAFT Pressure Tank	\$40,000
Dewatering Building HVAC Replacement	\$150,000
FY22 Security Upgrades	\$30,000
Primary Sludge Pump	\$15,000
WWTP Digester Boiler	\$1,400,000
WWTP Operations - Light Equipment	\$125,000
Equipment Replacements	\$125,000
WWTP Operations - Light Equipment - Replacement	\$36,000
Industrial Riding Mower Replacement	\$12,000
Roll-off Box Replacement	\$12,000
Utility Cart Replacement	\$12,000
WWTP Operations - Technology - Replacement	\$25,000
Lift Station Communication Upgrade	\$25,000
WWTP Regional Interceptors - Improvements Other Than	\$90,000
Generator Replacement - Construction	\$81,000
Generator Replacement - Design	\$9,000

Refuse Collection

Authorized Positions for Refuse - Commercial

<i>Full Time Positions:</i>	<i>7.00</i>
ADMINISTRATIVE TECHNICIAN	1.00
SOLID WASTE SUPERINTENDENT	1.00
SW COLLECTIONS OPERATOR I	1.00
SW COLLECTIONS OPERATOR II	3.00
SW COLLECTIONS SUPERVISOR	1.00

Authorized Positions for Refuse - Recycling

<i>Full Time Positions:</i>	<i>6.50</i>
COMMUNITY RELATIONS COORD.	0.50
MUNICIPAL WORKER I	2.00
SW COLLECTIONS OPERATOR I	2.00
SW COLLECTIONS OPERATOR II	1.00
SW COLLECTIONS OPERATOR III	1.00

Authorized Positions for Refuse - Residential

<i>Full Time Positions:</i>	<i>16.00</i>
ADMINISTRATIVE ASSISTANT I	1.00
MUNICIPAL WORKER II	2.00
SW COLLECTIONS OPERATOR I	5.00
SW COLLECTIONS OPERATOR II	5.00
SW COLLECTIONS SUPERVISOR	1.00
OPERATIONS/MAINTENANCE COORD.	1.00
SW COLLECTIONS OPERATOR III	1.00

Refuse Collection Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$7,054,898)	(\$7,598,932)	(\$7,389,478)	(\$7,532,836)	-1%
Misc Revenue	(\$174,422)	(\$11,201)	(\$144,883)	(\$159,399)	999%
Utility Revenue	(\$6,882,174)	(\$7,563,926)	(\$7,218,356)	(\$7,373,437)	-3%
Other Sources	\$1,698	(\$23,805)	(\$26,239)	\$0	-100%
Expense	\$7,909,689	\$9,543,217	\$8,402,449	\$8,591,671	-10%
Personnel Services	\$2,208,788	\$2,568,614	\$2,519,389	\$2,685,711	5%
Materials & Supplies	\$245,017	\$242,111	\$216,971	\$333,514	38%
Contractual Services	\$3,611,155	\$3,663,711	\$3,767,311	\$3,811,585	4%
Capital Outlay	\$1,740,798	\$2,751,219	\$1,603,617	\$1,552,490	-44%
Transfers Out	\$22,194	\$217,987	\$217,986	\$113,000	-48%
Other Costs	\$80,763	\$97,825	\$75,425	\$92,771	-5%
Utility Expense	\$974	\$1,750	\$1,750	\$2,600	49%
Refuse Collection Fund Net Decrease (Increase)	\$854,791	\$1,944,285	\$1,012,971	\$1,058,835	-46%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Refuse Revenue and Transfers	\$2,898	\$0	(\$62,440)	\$0	0%
Misc Revenue	\$1,200	\$0	(\$60,006)	\$0	0%
Interest Earned	\$1,200	\$0	(\$60,000)	\$0	0%
Misc. Revenue	\$0	\$0	(\$6)	\$0	0%
Other Sources	\$1,698	\$0	(\$2,434)	\$0	0%
Gain/Loss on Sales of Investme	\$1,698	\$0	(\$2,434)	\$0	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Refuse - Commercial	(\$845,231)	(\$434,620)	(\$726,386)	(\$1,028,118)	137%
Misc Revenue	(\$2,650)	\$0	(\$2,650)	(\$2,650)	999%
Gain/Loss on Sale of Cap Asset	(\$2,650)	\$0	(\$2,650)	(\$2,650)	999%
Utility Revenue	(\$2,680,930)	(\$2,730,106)	(\$2,730,106)	(\$2,764,137)	1%
Commercial Charges	(\$2,680,930)	(\$2,730,106)	(\$2,730,106)	(\$2,764,137)	1%
Other Sources	\$0	(\$23,805)	(\$23,805)	\$0	-100%
Transfers In	\$0	(\$23,805)	(\$23,805)	\$0	-100%
Personnel Services	\$1,026,584	\$867,395	\$852,280	\$842,547	-3%
Salaries and Wages - FT	\$694,382	\$567,046	\$559,122	\$517,288	-9%
Overtime	\$15,855	\$20,269	\$13,500	\$13,500	-33%
Standby Pay	\$425	\$0	\$400	\$500	999%
Supplemental Pay	\$11,479	\$0	\$0	\$0	0%
Other Employee Withholdings	\$2,344	\$0	\$0	\$0	0%
FICA/MC Contributions	\$50,862	\$42,006	\$41,400	\$40,644	-3%
Retirement Contributions	\$60,886	\$63,709	\$63,709	\$51,869	-19%
Workers Compensation	\$13,397	\$13,560	\$13,344	\$14,977	10%
Health Insurance	\$173,274	\$155,542	\$155,542	\$185,883	20%
Other Insurance	\$2,602	\$3,539	\$3,539	\$14,948	322%
Other Employee Compensation	\$1,079	\$1,724	\$1,724	\$2,938	70%
Materials & Supplies	\$0	\$0	\$0	\$32,422	999%
General Supplies and Materials	\$0	\$0	\$0	\$15,900	999%
Postage and Printing	\$0	\$0	\$0	\$2,970	999%
Safety Equipment/Supplies	\$0	\$0	\$0	\$2,400	999%
Technology Supplies	\$0	\$0	\$0	\$5,692	999%
Maint/Repair (non contract)	\$0	\$0	\$0	\$4,500	999%
Uniform Expense	\$0	\$0	\$0	\$960	999%
Contractual Services	\$456,934	\$297,700	\$405,700	\$300,700	1%
Other Contractual	\$456,934	\$297,700	\$405,700	\$300,700	1%
Capital Outlay	\$332,637	\$936,209	\$554,209	\$450,000	-52%
Light Equipment	\$28,309	\$124,000	\$92,000	\$100,000	-19%
Light Equipment - Replacement	\$34,996	\$0	\$0	\$0	0%
Heavy Equipment	\$0	\$350,000	\$0	\$350,000	0%
Heavy Equip. - Replacement	\$269,332	\$462,209	\$462,209	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Transfers Out	\$22,194	\$217,987	\$217,986	\$113,000	-48%
Transfers Out	\$22,194	\$217,987	\$217,986	\$113,000	-48%
Refuse - Recycling	\$481,666	\$1,128,542	\$850,529	\$640,106	-43%
Misc Revenue	(\$92,860)	\$0	(\$82,227)	(\$87,860)	999%
Contributions	(\$5,000)	\$0	\$0	\$0	0%
Misc. Revenue	(\$87,860)	\$0	(\$82,227)	(\$87,860)	999%
Utility Revenue	(\$233,434)	(\$240,850)	(\$240,850)	(\$233,500)	-3%
Commercial Charges	(\$233,434)	(\$240,850)	(\$240,850)	(\$233,500)	-3%
Personnel Services	\$200,798	\$463,671	\$446,535	\$480,351	4%
Salaries and Wages - FT	\$131,909	\$303,490	\$299,140	\$330,518	9%
Overtime	\$777	\$800	\$1,800	\$800	0%
Standby Pay	\$0	\$0	\$0	\$500	999%
Supplemental Pay	\$3,414	\$0	\$0	\$0	0%
Other Employee Withholdings	\$697	\$13,333	\$0	\$0	-100%
FICA/MC Contributions	\$10,412	\$23,784	\$23,451	\$25,384	7%
Retirement Contributions	\$15,529	\$25,685	\$25,685	\$31,092	21%
Workers Compensation	\$2,412	\$17,015	\$16,895	\$9,355	-45%
Health Insurance	\$35,071	\$65,334	\$65,334	\$57,557	-12%
Other Insurance	\$578	\$14,228	\$14,228	\$24,645	73%
Other Employee Compensation	\$0	\$0	\$0	\$500	999%
Materials & Supplies	\$204,508	\$194,961	\$170,071	\$200,425	3%
General Supplies and Materials	\$0	\$40,071	\$40,071	\$35,000	-13%
Safety Equipment/Supplies	\$0	\$0	\$0	\$1,600	999%
Gas/Fuel	\$204,508	\$154,890	\$130,000	\$154,890	0%
Technology Supplies	\$0	\$0	\$0	\$3,795	999%
Maint/Repair (non contract)	\$0	\$0	\$0	\$4,500	999%
Uniform Expense	\$0	\$0	\$0	\$640	999%
Contractual Services	\$109,567	\$164,400	\$160,000	\$75,000	-54%
Other Contractual	\$109,567	\$164,400	\$160,000	\$75,000	-54%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Capital Outlay	\$286,819	\$523,460	\$392,000	\$192,490	-63%
Improvements Other Than Bldgs	\$276,694	\$416,460	\$285,000	\$80,650	-81%
Light Equipment	\$5,000	\$45,000	\$45,000	\$21,840	-51%
Light Equipment - Replacement	\$5,126	\$0	\$0	\$0	0%
Heavy Equipment	\$0	\$62,000	\$62,000	\$90,000	45%
Other Costs	\$6,267	\$22,900	\$5,000	\$13,200	-42%
Community Service	\$6,267	\$4,700	\$0	\$0	-100%
Advertising/Promotion	\$0	\$18,200	\$5,000	\$13,200	-27%
Refuse - Residential	\$1,215,458	\$1,250,363	\$951,268	\$1,446,847	16%
Misc Revenue	(\$80,113)	(\$11,201)	\$0	(\$68,889)	515%
Interest Earned	(\$80,113)	(\$11,201)	\$0	(\$68,889)	515%
Utility Revenue	(\$3,967,810)	(\$4,592,970)	(\$4,247,400)	(\$4,375,800)	-5%
Residential Charges	(\$3,967,810)	(\$4,592,970)	(\$4,247,400)	(\$4,375,800)	-5%
Other Sources	\$0	\$0	\$0	\$0	0%
Amortization of Premiums/Disc.	\$0	\$0	\$0	\$0	0%
Gain/Loss on Sales of Investme	\$0	\$0	\$0	\$0	0%
Personnel Services	\$981,406	\$1,237,548	\$1,220,574	\$1,362,813	10%
Salaries and Wages - FT	\$591,964	\$709,831	\$702,776	\$771,054	9%
Salaries and Wages - PT/Season	\$31,400	\$72,497	\$62,097	\$65,000	-10%
Overtime	\$29,241	\$25,160	\$35,106	\$35,000	39%
Standby Pay	\$3,558	\$4,900	\$4,900	\$3,500	-29%
Accrued Leave	\$5,423	\$0	\$0	\$0	0%
Supplemental Pay	\$17,569	\$0	\$0	\$0	0%
Other Employee Withholdings	\$3,840	\$5,000	\$0	\$0	-100%
FICA/MC Contributions	\$51,752	\$56,785	\$55,449	\$66,903	18%
Retirement Contributions	\$55,462	\$67,653	\$66,899	\$75,855	12%
Workers Compensation	\$13,736	\$22,743	\$22,279	\$24,662	8%
Health Insurance	\$173,054	\$263,618	\$261,711	\$314,540	19%
Other Insurance	\$2,485	\$9,177	\$9,177	\$4,299	-53%
Unemployment Compensation	\$0	\$0	\$0	\$0	0%
Other Employee Compensation	\$1,923	\$184	\$180	\$2,000	987%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Materials & Supplies	\$40,509	\$47,150	\$46,900	\$100,667	114%
General Supplies and Materials	\$31,320	\$28,800	\$28,800	\$70,900	146%
Postage and Printing	\$2,589	\$9,900	\$9,900	\$6,930	-30%
Safety Equipment/Supplies	\$2,889	\$4,000	\$4,000	\$4,000	0%
Technology Supplies	\$0	\$0	\$0	\$9,487	999%
Maint/Repair (non contract)	\$140	\$250	\$0	\$7,750	999%
Uniform Expense	\$3,572	\$4,200	\$4,200	\$1,600	-62%
Contractual Services	\$3,044,654	\$3,201,611	\$3,201,611	\$3,435,885	7%
Investment Services	\$17,583	\$8,687	\$8,687	\$8,590	-1%
Balefill	\$2,238,250	\$2,162,100	\$2,162,100	\$2,187,102	1%
Other Contractual	\$29,154	\$260,000	\$260,000	\$257,000	-1%
Internal Services	\$759,667	\$770,824	\$770,824	\$983,193	28%
Capital Outlay	\$1,121,341	\$1,291,550	\$657,408	\$910,000	-30%
Buildings	\$475,085	\$67,486	\$0	\$0	-100%
Light Equipment	\$57,095	\$55,000	\$55,000	\$85,000	55%
Light Equipment - Replacement	\$29,157	\$0	\$0	\$0	0%
Heavy Equipment	\$0	\$620,000	\$137,408	\$825,000	33%
Heavy Equip. - Replacement	\$548,676	\$445,000	\$445,000	\$0	-100%
Technology - Capital	(\$13,289)	\$76,606	\$10,000	\$0	-100%
Technology - Replacement	\$24,617	\$27,458	\$10,000	\$0	-100%
Other Costs	\$74,496	\$74,925	\$70,425	\$79,571	6%
Travel/Training	\$426	\$7,500	\$3,000	\$3,000	-60%
Insurance/Bonds	\$69,198	\$65,197	\$65,197	\$70,921	9%
Advertising/Promotion	\$4,604	\$1,642	\$1,642	\$5,000	205%
Dues and Subscriptions	\$268	\$586	\$586	\$650	11%
Utility Expense	\$974	\$1,750	\$1,750	\$2,600	49%
Water	\$974	\$1,750	\$1,750	\$2,600	49%

Refuse Collection Fund - Capital Outlay Detail **\$1,552,490**

Refuse - Commercial - Light Equipment	\$100,000
Commercial Cont. Materials	\$25,000
Commercial Containers	\$50,000
Truck Barn Wash Bay Pump Repl	\$25,000
Refuse - Commercial - Heavy Equipment	\$350,000
Front Load Garbage Truck	\$350,000
Refuse - Recycling - Improvements Other Than Bldgs	\$80,650
MRF Storage Capacity	\$35,000
Recycle Container/Depot Management	\$20,650
Recycle Depot Improvements	\$25,000
Refuse - Recycling - Light Equipment	\$21,840
Repair & Refurbish Roll Off Conts	\$21,840
Refuse - Recycling - Heavy Equipment	\$90,000
Recycle Truck-Replace Chassis	\$90,000
Refuse - Residential - Light Equipment	\$85,000
New Sanitation Supervisor Pckp Trk	\$85,000
Refuse - Residential - Heavy Equipment	\$825,000
New Container Truck (Pal Body)	\$125,000
Side Load Garbage Truck	\$350,000
Side Load Garbage Truck	\$350,000

Balefill Fund

Authorized Positions for Balefill - Disposal & Landfill

Full Time Positions: 11.00

ADMINISTRATIVE ASSISTANT II	1.00
BALEFILL CLERK I	1.00
BALEFILL CLERK II	1.00
BALEFILL SUPERVISOR	1.00
EQUIPMENT OPERATOR I	1.00
EQUIPMENT OPERATOR II	3.00
EQUIPMENT OPERATOR III	2.00
SOLID WASTE MANAGER	1.00

Authorized Positions for Balefill - Diversion & Special

Full Time Positions: 3.50

SPECIAL WASTE TECHNICIAN	1.00
SPECIAL WASTE SUPERVISOR	0.50
EQUIPMENT OPERATOR III	1.00
EQUIPMENT OPERATOR II	1.00

Authorized Positions for Balefill - Baler Processing

Full Time Positions: 8.50

MUNICIPAL WORKER II	1.00
EQUIPMENT OPERATOR I	3.00
SPECIAL WASTE SUPERVISOR	0.50
EQUIPMENT OPERATOR II	2.00
EQUIPMENT OPERATOR III	1.00
PLANT MECHANIC II	1.00

Balefill Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$7,783,224)	(\$7,974,362)	(\$8,514,943)	(\$9,570,843)	20%
Intergovernmental	(\$93,966)	(\$195,200)	(\$345,200)	(\$2,314,299)	999%
Goods and Svcs Rev	(\$322,349)	(\$497,935)	(\$646,535)	(\$313,300)	-37%
Misc Revenue	(\$165,572)	(\$145,703)	(\$145,703)	(\$132,242)	-9%
Utility Revenue	(\$7,201,337)	(\$7,114,105)	(\$7,377,505)	(\$6,751,002)	-5%
Other Sources	\$0	(\$21,419)	\$0	(\$60,000)	180%
Expense	\$7,175,291	\$12,729,425	\$8,363,147	\$9,483,045	-26%
Personnel Services	\$1,958,571	\$2,187,909	\$2,161,130	\$2,189,557	0%
Materials & Supplies	\$702,925	\$1,103,963	\$917,070	\$978,255	-11%
Contractual Services	\$1,570,691	\$1,917,078	\$1,646,371	\$1,804,170	-6%
Capital Outlay	\$2,773,035	\$6,854,366	\$3,021,585	\$3,854,299	-44%
Debt Service	\$24,532	\$531,463	\$482,345	\$531,464	0%
Transfers Out	\$25,255	\$734	\$734	\$0	-100%
Other Costs	\$97,665	\$108,707	\$108,707	\$103,320	-5%
Utility Expense	\$17,405	\$21,955	\$21,955	\$21,980	0%
Tax Expense	\$5,212	\$3,250	\$3,250	\$0	-100%
Balefill Fund Net Decrease (Increase)	(\$607,934)	\$4,755,063	(\$151,796)	(\$87,798)	-102%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Balefill Consolidated Revenue	\$2,144	(\$7,114,105)	(\$7,952,943)	\$0	-100%
Intergovernmental	\$0	\$0	(\$195,200)	\$0	0%
State Grants	\$0	\$0	(\$195,200)	\$0	0%
Goods and Svcs Rev	\$0	\$0	(\$497,935)	\$0	0%
Merchandise Sales	\$0	\$0	(\$65,000)	\$0	0%
Other Fees & Charges	\$0	\$0	(\$312,935)	\$0	0%
Interdepartmental Services	\$0	\$0	(\$120,000)	\$0	0%
Misc Revenue	\$2,144	\$0	(\$145,703)	\$0	0%
Interest Earned	\$2,144	\$0	(\$145,703)	\$0	0%
Utility Revenue	\$0	(\$7,114,105)	(\$7,114,105)	\$0	-100%
Commercial Charges	\$0	(\$653,800)	(\$653,800)	\$0	-100%
Residential Charges	\$0	(\$1,590,300)	(\$1,590,300)	\$0	-100%
Private Commercial Charges	\$0	(\$4,420,005)	(\$4,420,005)	\$0	-100%
Contaminated Soil	\$0	(\$450,000)	(\$450,000)	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Balefill - Disposal & Landfill	\$2,686,644	\$9,692,653	\$5,983,509	\$2,402,297	-75%
Intergovernmental	(\$93,966)	(\$195,200)	(\$150,000)	(\$2,314,299)	999%
State Grants	(\$93,966)	(\$195,200)	(\$150,000)	(\$2,314,299)	999%
Goods and Svcs Rev	(\$168,440)	(\$401,000)	\$0	(\$149,700)	-63%
Other Fees & Charges	(\$168,440)	(\$281,000)	\$0	(\$149,700)	-47%
Interdepartmental Services	\$0	(\$120,000)	\$0	\$0	-100%
Misc Revenue	(\$167,716)	(\$145,703)	\$0	(\$132,242)	-9%
Interest Earned	(\$167,716)	(\$145,703)	\$0	(\$132,242)	-9%
Utility Revenue	(\$2,597,801)	\$0	\$0	(\$2,551,300)	999%
Private Commercial Charges	(\$2,597,801)	\$0	\$0	(\$2,551,300)	999%
Other Sources	\$0	(\$21,419)	\$0	(\$60,000)	180%
Transfers In	\$0	(\$21,419)	\$0	(\$60,000)	180%
Amortization of Premiums/Disc.	\$0	\$0	\$0	\$0	0%
Gain/Loss on Sales of Investme	\$0	\$0	\$0	\$0	0%
Personnel Services	\$1,495,642	\$1,132,423	\$1,117,085	\$1,170,771	3%
Salaries and Wages - FT	\$908,583	\$660,139	\$646,230	\$647,901	-2%
Salaries and Wages - PT/Season	\$98,686	\$97,501	\$97,501	\$115,200	18%
Overtime	\$22,909	\$25,704	\$25,704	\$25,500	-1%
Standby Pay	\$2,967	\$3,825	\$3,825	\$3,900	2%
Supplemental Pay	\$26,311	\$0	\$0	\$0	0%
Other Employee Withholdings	\$5,445	\$0	\$0	\$0	0%
FICA/MC Contributions	\$79,716	\$55,671	\$54,607	\$60,626	9%
Retirement Contributions	\$83,704	\$48,532	\$48,532	\$65,428	35%
Workers Compensation	\$20,412	\$15,396	\$15,031	\$22,344	45%
Health Insurance	\$234,865	\$216,276	\$216,276	\$216,942	0%
Other Insurance	\$5,716	\$3,575	\$3,575	\$6,529	83%
Unemployment Compensation	\$0	\$0	\$0	\$0	0%
Other Employee Compensation	\$6,327	\$5,804	\$5,804	\$6,401	10%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Materials & Supplies	\$410,716	\$554,941	\$443,841	\$523,180	-6%
General Supplies and Materials	\$118,485	\$126,606	\$126,606	\$120,000	-5%
Postage and Printing	\$3,500	\$3,500	\$3,500	\$3,500	0%
Safety Equipment/Supplies	\$9,999	\$10,000	\$10,000	\$10,000	0%
Electricity	\$92,594	\$165,800	\$65,200	\$165,970	0%
Natural Gas	\$27,818	\$35,000	\$24,500	\$32,800	-6%
Gas/Fuel	\$158,321	\$214,035	\$214,035	\$158,000	-26%
Technology Supplies	\$0	\$0	\$0	\$25,650	999%
Uniform Expense	\$0	\$0	\$0	\$7,260	999%
Contractual Services	\$1,377,029	\$1,665,336	\$1,351,207	\$1,525,270	-8%
Rent	\$50,028	\$50,000	\$50,000	\$50,000	0%
Professional Services	\$216,508	\$490,029	\$165,400	\$190,000	-61%
Investment Services	\$2,144	\$16,608	\$16,608	\$16,378	-1%
Testing	\$602	\$1,500	\$1,500	\$1,500	0%
Alarm Monitoring	\$3,430	\$5,380	\$5,380	\$3,500	-35%
Other Contractual	\$382,409	\$466,695	\$477,195	\$454,400	-3%
Internal Services	\$721,907	\$635,124	\$635,124	\$809,492	27%
Capital Outlay	\$2,261,335	\$6,437,601	\$2,604,820	\$3,734,299	-42%
Buildings	\$1,437,437	\$106,032	\$41,250	\$0	-100%
Improvements Other Than Bldgs	\$663,688	\$4,610,490	\$720,520	\$3,524,299	-24%
Light Equipment	\$576	\$52,000	\$82,000	\$35,000	-33%
Light Equipment - Replacement	\$0	\$0	\$0	\$0	0%
Heavy Equipment	(\$419,170)	\$822,400	\$923,000	\$175,000	-79%
Heavy Equip. - Replacement	\$511,064	\$419,170	\$419,170	\$0	-100%
Technology - Capital	\$53,250	\$412,598	\$418,880	\$0	-100%
Technology - Replacement	\$14,490	\$14,911	\$0	\$0	-100%
Debt Service	\$24,532	\$531,463	\$482,345	\$531,464	0%
Principal	\$0	\$326,793	\$324,459	\$531,464	63%
Interest	\$24,532	\$204,671	\$157,886	\$0	-100%
Transfers Out	\$25,255	\$734	\$734	\$0	-100%
Transfers Out	\$25,255	\$734	\$734	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Other Costs	\$97,442	\$108,272	\$108,272	\$102,874	-5%
Travel/Training	\$7,268	\$14,500	\$14,500	\$10,500	-28%
Insurance/Bonds	\$88,311	\$89,653	\$89,653	\$88,255	-2%
Advertising/Promotion	\$936	\$2,950	\$2,950	\$2,950	0%
Dues and Subscriptions	\$927	\$1,169	\$1,169	\$1,169	0%
Utility Expense	\$17,405	\$21,955	\$21,955	\$21,980	0%
Communication	\$3,631	\$2,835	\$2,835	\$2,860	1%
Water	\$13,773	\$19,120	\$19,120	\$19,120	0%
Tax Expense	\$5,212	\$3,250	\$3,250	\$0	-100%
Sales Tax	\$5,212	\$3,250	\$3,250	\$0	-100%
Balefill - Diversion & Special	(\$3,295)	\$750,267	\$457,363	\$279,539	-63%
Goods and Svcs Rev	(\$133,698)	(\$87,815)	(\$148,600)	(\$148,600)	69%
Merchandise Sales	(\$113,342)	(\$65,000)	(\$115,000)	(\$115,000)	77%
Other Fees & Charges	(\$20,357)	(\$22,815)	(\$33,600)	(\$33,600)	47%
Utility Revenue	(\$489,569)	\$0	(\$263,400)	(\$263,400)	999%
Commercial Charges	(\$69,905)	\$0	(\$73,400)	(\$73,400)	999%
Contaminated Soil	(\$419,664)	\$0	(\$190,000)	(\$190,000)	999%
Personnel Services	\$412,144	\$510,306	\$498,865	\$373,893	-27%
Salaries and Wages - FT	\$285,578	\$332,779	\$327,271	\$211,539	-36%
Overtime	\$10,049	\$5,360	\$0	\$16,000	199%
Supplemental Pay	\$5,273	\$0	\$0	\$0	0%
Other Employee Withholdings	\$965	\$0	\$0	\$0	0%
FICA/MC Contributions	\$22,913	\$30,259	\$29,838	\$17,407	-42%
Retirement Contributions	\$24,259	\$29,847	\$29,847	\$21,321	-29%
Workers Compensation	\$6,439	\$6,789	\$6,637	\$6,417	-5%
Health Insurance	\$54,472	\$103,455	\$103,455	\$98,889	-4%
Other Insurance	\$973	\$1,817	\$1,817	\$1,800	-1%
Other Employee Compensation	\$1,223	\$0	\$0	\$520	999%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Materials & Supplies	\$38,460	\$39,029	\$38,329	\$61,000	56%
General Supplies and Materials	\$35,040	\$32,429	\$32,429	\$34,000	5%
Safety Equipment/Supplies	\$2,219	\$5,400	\$5,400	\$5,400	0%
Technology Supplies	\$0	\$0	\$0	\$6,375	999%
Maint/Repair (non contract)	\$0	\$0	\$0	\$14,000	999%
Uniform Expense	\$1,200	\$1,200	\$500	\$1,225	2%
Contractual Services	\$159,508	\$219,042	\$262,464	\$246,200	12%
Testing	\$0	\$4,250	\$4,250	\$1,200	-72%
Other Contractual	\$159,508	\$214,792	\$258,214	\$245,000	14%
Capital Outlay	\$9,639	\$69,270	\$69,270	\$10,000	-86%
Improvements Other Than Bldgs	\$490	\$54,855	\$54,855	\$10,000	-82%
Light Equipment	\$0	\$12,000	\$12,000	\$0	-100%
Light Equipment - Replacement	\$9,149	\$2,415	\$2,415	\$0	-100%
Other Costs	\$223	\$435	\$435	\$446	3%
Dues and Subscriptions	\$223	\$435	\$435	\$446	3%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Balefill - Baler Processing	(\$3,293,428)	\$1,426,248	\$1,360,275	(\$2,769,634)	-294%
Goods and Svcs Rev	(\$20,211)	(\$9,120)	\$0	(\$15,000)	64%
Other Fees & Charges	(\$20,211)	(\$9,120)	\$0	(\$15,000)	64%
Utility Revenue	(\$4,113,967)	\$0	\$0	(\$3,936,302)	999%
Commercial Charges	(\$508,477)	\$0	\$0	(\$530,602)	999%
Residential Charges	(\$1,636,578)	\$0	\$0	(\$1,656,500)	999%
Private Commercial Charges	(\$1,968,911)	\$0	\$0	(\$1,749,200)	999%
Personnel Services	\$50,786	\$545,180	\$545,180	\$644,893	18%
Salaries and Wages - FT	\$35,676	\$372,523	\$372,523	\$448,804	20%
Overtime	\$687	\$0	\$0	\$1,600	999%
FICA/MC Contributions	\$2,693	\$27,428	\$27,428	\$34,460	26%
Retirement Contributions	\$3,001	\$33,974	\$33,974	\$42,203	24%
Workers Compensation	\$758	\$9,796	\$9,796	\$12,701	30%
Health Insurance	\$7,797	\$99,046	\$99,046	\$104,884	6%
Other Insurance	\$172	\$2,413	\$2,413	\$241	-90%
Materials & Supplies	\$253,749	\$509,993	\$434,900	\$394,075	-23%
General Supplies and Materials	\$249,837	\$504,293	\$430,400	\$380,000	-25%
Technology Supplies	\$0	\$0	\$0	\$6,375	999%
Uniform Expense	\$3,912	\$5,700	\$4,500	\$7,700	35%
Contractual Services	\$34,154	\$32,700	\$32,700	\$32,700	0%
Other Contractual	\$34,154	\$32,700	\$32,700	\$32,700	0%
Capital Outlay	\$502,061	\$347,495	\$347,495	\$110,000	-68%
Light Equipment	\$8,466	\$57,495	\$57,495	\$30,000	-48%
Heavy Equipment	\$170,186	\$80,000	\$80,000	\$80,000	0%
Heavy Equip. - Replacement	\$323,409	\$210,000	\$210,000	\$0	-100%

Balefill Fund - Capital Outlay Detail **\$3,854,299**

Balefill - Disposal & Landfill - Improvements Other Than	\$3,524,299
CRL LCCS Structure Enclosures	\$310,000
Diesel Fuel Dispenser Replacements	\$38,000
Exit Gate Renovations/Replacement	\$62,000
Exit Scale Replacement	\$125,000
Facility Asphalt Improvements	\$250,000
Landfill Fencing	\$80,000
Line New Landfill Cells	\$165,000
Miller House Electrical Upgrades	\$10,000
Old Landfill Remediation - Contract Expenses	\$2,314,299
Old Landfill Remediation - Ineligible Expenses	\$5,000
Paint Solid Waste Buildings	\$165,000
Balefill - Disposal & Landfill - Light Equipment	\$35,000
Pickup Truck	\$35,000
Balefill - Disposal & Landfill - Heavy Equipment	\$175,000
Fork Lift	\$55,000
Haul Truck	\$120,000
Balefill - Diversion & Special - Improvements Other Than	\$10,000
Biosolids Tree Farm & Green House	\$10,000
Balefill - Baler Processing - Light Equipment	\$30,000
Replace Transfer Station Mule	\$30,000
Balefill - Baler Processing - Heavy Equipment	\$80,000
Baler Maintenance	\$80,000

Section 7:

Park & Recreation

Enterprise Funds



Park & Recreation Enterprise Funds

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	Change
All Revenue, By Fund	(\$5,395,759)	(\$5,904,578)	(\$5,703,097)	(\$6,015,063)	2%
Aquatics Fund	(\$887,417)	(\$1,054,599)	(\$1,054,599)	(\$1,118,757)	6%
Golf Course Fund	(\$692,683)	(\$904,049)	(\$900,000)	(\$888,037)	-2%
Ice Arena Fund	(\$567,909)	(\$507,631)	(\$505,587)	(\$560,885)	10%
Recreation Center Fund	(\$1,254,121)	(\$1,494,841)	(\$1,488,470)	(\$1,498,970)	0%
Hogadon Fund	(\$874,016)	(\$872,215)	(\$867,605)	(\$967,504)	11%
Ford Wyoming Center Fund	(\$1,119,613)	(\$1,071,243)	(\$886,836)	(\$980,910)	-8%
Expenses, By Fund	\$5,635,155	\$5,933,355	\$5,671,478	\$6,042,384	2%
Aquatics Fund	\$954,137	\$1,057,138	\$1,054,705	\$1,118,757	6%
Golf Course Fund	\$792,670	\$933,293	\$859,244	\$882,727	-5%
Ice Arena Fund	\$626,678	\$511,513	\$509,469	\$560,885	10%
Recreation Center Fund	\$1,416,912	\$1,497,789	\$1,491,418	\$1,498,970	0%
Hogadon Fund	\$826,479	\$874,788	\$869,805	\$967,504	11%
Ford Wyoming Center Fund	\$1,018,279	\$1,058,833	\$886,836	\$1,013,540	-4%
Net Decrease (Increase)	\$239,397	\$28,777	(\$31,619)	\$27,321	-5%
Aquatics Fund	\$66,720	\$2,539	\$106	\$0	-100%
Golf Course Fund	\$99,987	\$29,244	(\$40,756)	(\$5,310)	-118%
Ice Arena Fund	\$58,770	\$3,882	\$3,882	\$0	-100%
Recreation Center Fund	\$162,791	\$2,948	\$2,948	\$0	-100%
Hogadon Fund	(\$47,537)	\$2,573	\$2,200	\$0	-100%
Ford Wyoming Center Fund	(\$101,334)	(\$12,410)	\$0	\$32,630	-363%

Aquatics - Operations

Authorized Positions for Aquatics - Operations

Full Time Positions: 2.00

RECREATION SUPERVISOR	1.00
PARKS & RECREATION WORKER II	1.00

Aquatics Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$887,417)	(\$1,054,599)	(\$1,054,599)	(\$1,118,757)	6%
Goods and Svcs Rev	(\$348,001)	(\$525,785)	(\$525,785)	(\$595,800)	13%
Misc Revenue	(\$40,811)	(\$58,233)	(\$58,233)	(\$62,200)	7%
Other Sources	(\$498,605)	(\$470,581)	(\$470,581)	(\$460,757)	-2%
Expense	\$954,137	\$1,057,138	\$1,054,705	\$1,118,757	6%
Personnel Services	\$543,860	\$551,055	\$549,012	\$629,524	14%
Materials & Supplies	\$195,722	\$255,812	\$254,422	\$248,426	-3%
Contractual Services	\$131,387	\$164,831	\$164,831	\$173,650	5%
Capital Outlay	\$5,347	\$0	\$0	\$1,900	999%
Other Costs	\$54,487	\$57,419	\$58,419	\$35,702	-38%
Utility Expense	\$21,639	\$25,975	\$25,975	\$27,319	5%
Tax Expense	\$1,695	\$2,046	\$2,046	\$2,236	9%
Aquatics Fund Net Decrease (Increase)	\$66,720	\$2,539	\$106	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Aquatics - Operations	\$360,519	\$128,791	\$127,302	\$144,072	12%
Goods and Svcs Rev	(\$178,393)	(\$288,500)	(\$288,500)	(\$299,600)	4%
Admissions	(\$103,519)	(\$156,000)	(\$156,000)	(\$165,000)	6%
Concessions	(\$2,501)	(\$3,500)	(\$3,500)	(\$3,500)	0%
Merchandise Sales	(\$1,611)	(\$3,000)	(\$3,000)	(\$3,100)	3%
Season Passes	(\$70,763)	(\$126,000)	(\$126,000)	(\$128,000)	2%
Misc Revenue	(\$26,198)	(\$42,100)	(\$42,100)	(\$43,200)	3%
Rentals and Leases	(\$26,198)	(\$42,100)	(\$42,100)	(\$43,200)	3%
Other Sources	\$0	(\$133,345)	(\$133,345)	(\$135,757)	2%
Transfers In	\$0	(\$133,345)	(\$133,345)	(\$135,757)	2%
Personnel Services	\$296,139	\$281,208	\$279,719	\$324,025	15%
Salaries and Wages - FT	\$87,244	\$77,911	\$76,562	\$77,911	0%
Salaries and Wages - PT/Season	\$132,863	\$153,219	\$153,219	\$190,311	24%
Supplemental Pay	\$11,358	\$0	\$0	\$0	0%
Other Employee Withholdings	\$1,803	\$0	\$0	\$0	0%
FICA/MC Contributions	\$19,156	\$17,473	\$17,370	\$20,519	17%
Retirement Contributions	\$8,967	\$6,982	\$6,982	\$7,300	5%
Workers Compensation	\$12,658	\$5,998	\$5,961	\$7,564	26%
Health Insurance	\$21,371	\$18,830	\$18,830	\$19,506	4%
Other Insurance	\$392	\$507	\$507	\$394	-22%
Other Employee Compensation	\$327	\$288	\$288	\$520	81%
Materials & Supplies	\$128,648	\$162,787	\$161,787	\$158,100	-3%
General Supplies and Materials	\$33,411	\$43,100	\$42,100	\$42,100	-2%
Custodial Supplies	\$3,000	\$3,000	\$3,000	\$2,500	-17%
Postage and Printing	\$110	\$200	\$200	\$150	-25%
Safety Equipment/Supplies	\$1,351	\$1,850	\$1,850	\$1,850	0%
Electricity	\$49,516	\$60,000	\$60,000	\$54,500	-9%
Natural Gas	\$38,813	\$51,637	\$51,637	\$50,000	-3%
Supplies Purchased for Resale	\$948	\$1,500	\$1,500	\$1,500	0%
Technology Supplies	\$0	\$0	\$0	\$4,000	999%
Uniform Expense	\$1,500	\$1,500	\$1,500	\$1,500	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Contractual Services	\$70,575	\$81,664	\$81,664	\$91,949	13%
Other Contractual	\$11,876	\$13,085	\$13,085	\$14,000	7%
Internal Services	\$58,698	\$68,579	\$68,579	\$77,949	14%
Capital Outlay	\$5,347	\$0	\$0	\$1,900	999%
Light Equipment - Replacement	\$0	\$0	\$0	\$1,900	999%
Technology - Capital	\$5,347	\$0	\$0	\$0	0%
Other Costs	\$53,691	\$55,069	\$56,069	\$33,352	-39%
Travel/Training	\$1,940	\$1,350	\$1,350	\$1,350	0%
Insurance/Bonds	\$51,772	\$52,619	\$52,619	\$29,902	-43%
Advertising/Promotion	\$248	\$1,000	\$2,000	\$2,000	100%
Over/Short	(\$269)	\$100	\$100	\$100	0%
Utility Expense	\$10,724	\$11,859	\$11,859	\$13,203	11%
Communication	\$315	\$1,203	\$1,203	\$1,203	0%
Water	\$10,410	\$10,656	\$10,656	\$12,000	13%
Tax Expense	(\$14)	\$150	\$150	\$100	-33%
Sales Tax	(\$14)	\$150	\$150	\$100	-33%
Aquatics - Concessions	(\$14,085)	(\$15,944)	(\$16,334)	(\$1,253)	-92%
Goods and Svcs Rev	(\$33,166)	(\$38,085)	(\$38,085)	(\$53,500)	40%
Concessions	(\$33,166)	(\$38,085)	(\$38,085)	(\$53,500)	40%
Personnel Services	\$6,538	\$6,741	\$6,741	\$31,807	372%
Salaries and Wages - PT/Season	\$5,938	\$5,313	\$5,313	\$28,792	442%
Supplemental Pay	\$0	\$0	\$0	\$0	0%
Other Employee Withholdings	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$461	\$433	\$433	\$2,203	409%
Workers Compensation	\$139	\$995	\$995	\$812	-18%
Materials & Supplies	\$10,971	\$13,640	\$13,250	\$18,440	35%
Supplies Purchased for Resale	\$10,921	\$13,200	\$13,200	\$18,000	36%
Uniform Expense	\$50	\$440	\$50	\$440	0%
Tax Expense	\$1,571	\$1,760	\$1,760	\$2,000	14%
Sales Tax	\$1,571	\$1,760	\$1,760	\$2,000	14%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Aquatics - Pool Classes	\$29,619	\$24,715	\$24,715	\$7,272	-71%
Goods and Svcs Rev	(\$3,128)	(\$10,667)	(\$10,667)	(\$32,000)	200%
Classes	(\$3,128)	(\$10,667)	(\$10,667)	(\$32,000)	200%
Personnel Services	\$32,635	\$35,049	\$35,049	\$38,939	11%
Salaries and Wages - PT/Season	\$25,729	\$26,190	\$26,190	\$35,248	35%
Overtime	\$598	\$183	\$183	\$0	-100%
Supplemental Pay	\$2,784	\$0	\$0	\$0	0%
Other Employee Withholdings	\$465	\$0	\$0	\$0	0%
FICA/MC Contributions	\$2,437	\$3,360	\$3,360	\$2,697	-20%
Workers Compensation	\$620	\$5,316	\$5,316	\$994	-81%
Materials & Supplies	\$113	\$333	\$333	\$333	0%
General Supplies and Materials	\$113	\$333	\$333	\$333	0%
Aquatics - Aquatics Classes	\$20,086	(\$42,075)	(\$42,075)	(\$48,300)	15%
Goods and Svcs Rev	(\$35,757)	(\$92,000)	(\$92,000)	(\$92,000)	0%
Classes	(\$35,757)	(\$92,000)	(\$92,000)	(\$92,000)	0%
Personnel Services	\$55,166	\$49,075	\$49,075	\$42,850	-13%
Salaries and Wages - PT/Season	\$46,068	\$44,500	\$44,500	\$38,789	-13%
Supplemental Pay	\$3,248	\$0	\$0	\$0	0%
Other Employee Withholdings	\$543	\$0	\$0	\$0	0%
FICA/MC Contributions	\$4,044	\$3,404	\$3,404	\$2,967	-13%
Workers Compensation	\$1,262	\$1,170	\$1,170	\$1,094	-7%
Materials & Supplies	\$677	\$850	\$850	\$850	0%
General Supplies and Materials	\$677	\$850	\$850	\$850	0%
Aquatics - Pool	(\$329,418)	(\$92,948)	(\$93,502)	(\$101,790)	10%
Goods and Svcs Rev	(\$97,557)	(\$96,533)	(\$96,533)	(\$118,700)	23%
Admissions	(\$94,662)	(\$92,927)	(\$92,927)	(\$115,000)	24%
Merchandise Sales	(\$2,895)	(\$3,606)	(\$3,606)	(\$3,700)	3%
Misc Revenue	(\$14,613)	(\$16,133)	(\$16,133)	(\$19,000)	18%
Rentals and Leases	(\$14,613)	(\$16,133)	(\$16,133)	(\$19,000)	18%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Other Sources	(\$498,605)	(\$337,236)	(\$337,236)	(\$325,000)	-4%
Transfers In	(\$498,605)	(\$337,236)	(\$337,236)	(\$325,000)	-4%
Personnel Services	\$153,383	\$178,982	\$178,428	\$191,903	7%
Salaries and Wages - FT	\$15,087	\$25,996	\$25,494	\$26,094	0%
Salaries and Wages - PT/Season	\$103,164	\$126,947	\$126,947	\$140,992	11%
Overtime	\$3,656	\$367	\$367	\$0	-100%
Supplemental Pay	\$12,324	\$0	\$0	\$0	0%
Other Employee Withholdings	\$2,036	\$0	\$0	\$0	0%
FICA/MC Contributions	\$11,214	\$13,185	\$13,147	\$12,782	-3%
Retirement Contributions	\$1,340	\$2,334	\$2,334	\$2,445	5%
Workers Compensation	\$2,427	\$5,084	\$5,070	\$4,712	-7%
Health Insurance	\$1,995	\$4,708	\$4,708	\$4,708	0%
Other Insurance	\$60	\$169	\$169	\$170	1%
Other Employee Compensation	\$80	\$192	\$192	\$0	-100%
Materials & Supplies	\$55,313	\$78,202	\$78,202	\$70,703	-10%
General Supplies and Materials	\$15,552	\$18,520	\$18,520	\$18,520	0%
Custodial Supplies	\$1,434	\$1,833	\$1,833	\$1,833	0%
Safety Equipment/Supplies	\$921	\$2,000	\$2,000	\$2,000	0%
Electricity	\$16,468	\$21,000	\$21,000	\$19,000	-10%
Natural Gas	\$17,443	\$31,000	\$31,000	\$25,500	-18%
Supplies Purchased for Resale	\$992	\$1,833	\$1,833	\$1,833	0%
Uniform Expense	\$2,502	\$2,017	\$2,017	\$2,017	0%
Contractual Services	\$60,812	\$83,167	\$83,167	\$81,701	-2%
Other Contractual	\$4,162	\$9,500	\$9,500	\$9,500	0%
Internal Services	\$56,650	\$73,667	\$73,667	\$72,201	-2%
Other Costs	\$796	\$2,350	\$2,350	\$2,350	0%
Travel/Training	\$549	\$1,350	\$1,350	\$1,350	0%
Advertising/Promotion	\$247	\$1,000	\$1,000	\$1,000	0%
Utility Expense	\$10,914	\$14,117	\$14,117	\$14,117	0%
Communication	\$2,750	\$3,117	\$3,117	\$3,117	0%
Water	\$8,164	\$11,000	\$11,000	\$11,000	0%
Tax Expense	\$137	\$136	\$136	\$136	0%
Sales Tax	\$137	\$136	\$136	\$136	0%

Municipal Golf Course

Authorized Positions for Golf - Operations

<i>Full Time Positions:</i>	<i>4.00</i>
ASSISTANT GOLF PROFESSIONAL	1.00
GOLF COURSE ASST. SUPERINTEND.	1.00
GOLF COURSE SUPERINTENDENT	1.00
HEAD GOLF PROFESSIONAL	1.00

Golf Course Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$692,683)	(\$904,049)	(\$900,000)	(\$888,037)	-2%
Goods and Svcs Rev	(\$495,095)	(\$557,000)	(\$557,000)	(\$643,037)	15%
Misc Revenue	(\$197,588)	(\$243,000)	(\$243,000)	(\$245,000)	1%
Other Sources	\$0	(\$104,049)	(\$100,000)	\$0	-100%
Expense	\$792,670	\$933,293	\$859,244	\$882,727	-5%
Personnel Services	\$313,428	\$437,465	\$433,416	\$482,497	10%
Materials & Supplies	\$159,613	\$134,195	\$134,195	\$144,500	8%
Contractual Services	\$157,178	\$148,884	\$148,884	\$195,131	31%
Capital Outlay	\$124,940	\$170,000	\$100,000	\$6,700	-96%
Other Costs	\$23,919	\$28,549	\$28,549	\$39,219	37%
Utility Expense	\$13,593	\$14,200	\$14,200	\$14,680	3%
Golf Course Fund Net Decrease (Increase)	\$99,987	\$29,244	(\$40,756)	(\$5,310)	-118%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Golf General Revenue	(\$207,560)	(\$344,049)	(\$340,000)	(\$253,037)	-26%
Goods and Svcs Rev	(\$207,560)	(\$240,000)	(\$240,000)	(\$253,037)	5%
Season Passes	(\$207,560)	(\$240,000)	(\$240,000)	(\$253,037)	5%
Other Sources	\$0	(\$104,049)	(\$100,000)	\$0	-100%
Transfers In	\$0	(\$104,049)	(\$100,000)	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Golf - Operations	\$443,096	\$545,293	\$541,244	\$478,562	-12%
Goods and Svcs Rev	(\$287,535)	(\$317,000)	(\$317,000)	(\$390,000)	23%
User Fees	(\$287,535)	(\$280,000)	(\$280,000)	(\$315,000)	13%
Merchandise Sales	\$0	\$0	\$0	(\$17,000)	999%
Other Fees & Charges	\$0	(\$37,000)	(\$37,000)	(\$58,000)	57%
Misc Revenue	(\$652)	(\$1,000)	(\$1,000)	(\$1,000)	0%
Misc. Revenue	(\$652)	(\$1,000)	(\$1,000)	(\$1,000)	0%
Personnel Services	\$313,428	\$437,465	\$433,416	\$482,497	10%
Salaries and Wages - FT	\$143,975	\$239,245	\$235,578	\$252,147	5%
Salaries and Wages - PT/Season	\$95,753	\$102,217	\$102,217	\$113,460	11%
Overtime	\$1,923	\$980	\$980	\$1,000	2%
Supplemental Pay	\$3,787	\$0	\$0	\$0	0%
Other Employee Withholdings	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$18,270	\$24,558	\$24,277	\$28,045	14%
Retirement Contributions	\$12,249	\$21,485	\$21,485	\$23,720	10%
Workers Compensation	\$6,280	\$8,588	\$8,487	\$10,334	20%
Health Insurance	\$30,268	\$38,903	\$38,903	\$50,992	31%
Other Insurance	\$463	\$1,009	\$1,009	\$1,759	74%
Other Employee Compensation	\$460	\$480	\$480	\$1,040	117%
Materials & Supplies	\$159,613	\$134,195	\$134,195	\$144,500	8%
General Supplies and Materials	\$101,582	\$65,195	\$65,195	\$70,000	7%
Safety Equipment/Supplies	\$186	\$0	\$0	\$0	0%
Electricity	\$41,522	\$46,000	\$46,000	\$46,000	0%
Natural Gas	\$2,051	\$3,000	\$3,000	\$5,000	67%
Gas/Fuel	\$14,272	\$20,000	\$20,000	\$20,000	0%
Technology Supplies	\$0	\$0	\$0	\$3,500	999%
Contractual Services	\$95,792	\$148,884	\$148,884	\$181,966	22%
Credit Card Fees	\$3,451	\$13,000	\$13,000	\$13,000	0%
Other Contractual	\$25,182	\$24,000	\$24,000	\$13,700	-43%
Internal Services	\$67,159	\$111,884	\$111,884	\$155,266	39%
Capital Outlay	\$124,940	\$100,000	\$100,000	\$6,700	-93%
Improvements Other Than Bldgs	\$124,940	\$100,000	\$100,000	\$0	-100%
Light Equipment	\$0	\$0	\$0	\$6,700	999%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Other Costs	\$23,919	\$28,549	\$28,549	\$39,219	37%
Travel/Training	\$3,977	\$1,058	\$1,058	\$2,120	100%
Insurance/Bonds	\$14,975	\$12,491	\$12,491	\$19,849	59%
Advertising/Promotion	\$4,967	\$15,000	\$15,000	\$17,250	15%
Utility Expense	\$13,593	\$14,200	\$14,200	\$14,680	3%
Communication	\$3,938	\$4,200	\$4,200	\$4,680	11%
Water	\$9,654	\$10,000	\$10,000	\$10,000	0%
Golf - Food Service	(\$4,015)	\$58,000	(\$12,000)	(\$14,000)	-124%
Misc Revenue	(\$4,015)	(\$12,000)	(\$12,000)	(\$14,000)	17%
Rentals and Leases	(\$4,015)	(\$12,000)	(\$12,000)	(\$14,000)	17%
Capital Outlay	\$0	\$70,000	\$0	\$0	-100%
Improvements to Buildings	\$0	\$70,000	\$0	\$0	-100%
Golf - Rental	(\$131,533)	(\$230,000)	(\$230,000)	(\$216,835)	-6%
Misc Revenue	(\$192,920)	(\$230,000)	(\$230,000)	(\$230,000)	0%
Rentals and Leases	(\$192,920)	(\$230,000)	(\$230,000)	(\$230,000)	0%
Contractual Services	\$61,387	\$0	\$0	\$13,165	999%
Professional Services	\$61,387	\$0	\$0	\$0	0%
Other Contractual	\$0	\$0	\$0	\$13,165	999%

Ice Arena

Authorized Positions for Ice Arena - Operations

<i>Full Time Positions:</i>	<i>2.00</i>
PARKS & RECREATION WORKER II	1.00
RECREATION SUPERVISOR	1.00

Ice Arena Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$567,909)	(\$507,631)	(\$505,587)	(\$560,885)	10%
Goods and Svcs Rev	(\$262,751)	(\$265,750)	(\$265,750)	(\$310,500)	17%
Misc Revenue	(\$10,158)	(\$12,500)	(\$12,500)	(\$23,500)	88%
Other Sources	(\$295,000)	(\$229,381)	(\$227,337)	(\$226,885)	-1%
Expense	\$626,678	\$511,513	\$509,469	\$560,885	10%
Personnel Services	\$392,543	\$286,326	\$284,282	\$295,519	3%
Materials & Supplies	\$118,543	\$106,189	\$106,189	\$146,800	38%
Contractual Services	\$75,150	\$82,226	\$82,226	\$82,396	0%
Capital Outlay	\$3,500	\$500	\$500	\$500	0%
Other Costs	\$21,803	\$23,112	\$23,112	\$22,770	-1%
Utility Expense	\$12,699	\$9,800	\$9,800	\$9,800	0%
Tax Expense	\$2,441	\$3,360	\$3,360	\$3,100	-8%
Ice Arena Fund Net Decrease (Increase)	\$58,770	\$3,882	\$3,882	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Ice Arena - Operations	\$347,781	\$280,236	\$273,192	\$288,459	3%
Goods and Svcs Rev	(\$177,555)	(\$173,950)	(\$173,950)	(\$206,000)	18%
Admissions	(\$39,638)	(\$48,000)	(\$48,000)	(\$51,000)	6%
Service Fees	(\$4,084)	(\$6,000)	(\$6,000)	(\$6,500)	8%
User Fees	(\$118,059)	(\$105,000)	(\$105,000)	(\$131,000)	25%
Classes	(\$9,667)	(\$9,000)	(\$9,000)	(\$5,000)	-44%
Merchandise Sales	(\$171)	(\$2,200)	(\$2,200)	(\$2,000)	-9%
Season Passes	(\$5,936)	(\$3,750)	(\$3,750)	(\$10,500)	180%
Misc Revenue	(\$10,158)	(\$12,500)	(\$12,500)	(\$23,500)	88%
Rentals and Leases	(\$7,818)	(\$7,500)	(\$7,500)	(\$18,500)	147%
Misc. Revenue	(\$2,340)	(\$5,000)	(\$5,000)	(\$5,000)	0%
Personnel Services	\$328,166	\$266,649	\$264,605	\$286,193	7%
Salaries and Wages - FT	\$120,159	\$103,264	\$101,413	\$104,004	1%
Salaries and Wages - PT/Season	\$121,467	\$107,115	\$107,115	\$124,325	16%
Supplemental Pay	\$14,595	\$0	\$0	\$0	0%
Other Employee Withholdings	\$3,783	\$0	\$0	\$0	0%
FICA/MC Contributions	\$20,378	\$15,992	\$15,850	\$17,467	9%
Retirement Contributions	\$9,445	\$9,249	\$9,249	\$9,745	5%
Workers Compensation	\$8,879	\$5,535	\$5,484	\$6,456	17%
Health Insurance	\$28,616	\$24,337	\$24,337	\$22,889	-6%
Other Insurance	\$425	\$677	\$677	\$787	16%
Other Employee Compensation	\$420	\$480	\$480	\$520	8%
Materials & Supplies	\$94,176	\$84,289	\$79,289	\$116,300	38%
General Supplies and Materials	\$22,277	\$18,689	\$13,689	\$18,000	-4%
Custodial Supplies	\$4,318	\$4,500	\$4,500	\$4,500	0%
Electricity	\$58,851	\$52,700	\$52,700	\$80,000	52%
Natural Gas	\$7,569	\$5,100	\$5,100	\$10,000	96%
Gas/Fuel	\$0	\$1,500	\$1,500	\$1,500	0%
Technology Supplies	\$0	\$0	\$0	\$500	999%
Maint/Repair (non contract)	\$592	\$1,000	\$1,000	\$1,000	0%
Uniform Expense	\$569	\$800	\$800	\$800	0%
Contractual Services	\$75,150	\$82,226	\$82,226	\$82,396	0%
Other Contractual	\$9,295	\$12,947	\$12,947	\$10,200	-21%
Internal Services	\$65,855	\$69,279	\$69,279	\$72,196	4%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Capital Outlay	\$3,500	\$500	\$500	\$500	0%
Technology - Replacement	\$3,500	\$500	\$500	\$500	0%
Other Costs	\$21,803	\$23,112	\$23,112	\$22,770	-1%
Travel/Training	\$2,335	\$400	\$400	\$2,000	400%
Insurance/Bonds	\$18,005	\$20,312	\$20,312	\$18,370	-10%
Advertising/Promotion	\$546	\$1,300	\$1,300	\$1,300	0%
Over/Short	\$67	\$100	\$100	\$100	0%
Dues and Subscriptions	\$850	\$1,000	\$1,000	\$1,000	0%
Utility Expense	\$12,699	\$9,800	\$9,800	\$9,800	0%
Communication	\$689	\$1,300	\$1,300	\$1,300	0%
Water	\$12,010	\$8,500	\$8,500	\$8,500	0%
Tax Expense	\$0	\$110	\$110	\$0	-100%
Sales Tax	\$0	\$110	\$110	\$0	-100%
Ice Arena - Concessions	(\$32,979)	(\$33,200)	(\$28,200)	(\$32,900)	-1%
Goods and Svcs Rev	(\$55,191)	(\$51,850)	(\$51,850)	(\$60,000)	16%
Concessions	(\$55,191)	(\$51,850)	(\$51,850)	(\$60,000)	16%
Materials & Supplies	\$19,772	\$15,400	\$20,400	\$24,000	56%
Supplies Purchased for Resale	\$19,772	\$15,400	\$20,400	\$24,000	56%
Uniform Expense	\$0	\$0	\$0	\$0	0%
Tax Expense	\$2,441	\$3,250	\$3,250	\$3,100	-5%
Sales Tax	\$2,441	\$3,250	\$3,250	\$3,100	-5%
Ice Arena Transfers In	(\$295,000)	(\$229,381)	(\$227,337)	(\$226,885)	-1%
Other Sources	(\$295,000)	(\$229,381)	(\$227,337)	(\$226,885)	-1%
Transfers In	(\$295,000)	(\$229,381)	(\$227,337)	(\$226,885)	-1%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Ice Arena - Classes	\$38,968	(\$13,773)	(\$13,773)	(\$28,674)	108%
Goods and Svcs Rev	(\$30,005)	(\$39,950)	(\$39,950)	(\$44,500)	11%
Classes	(\$30,005)	(\$39,950)	(\$39,950)	(\$44,500)	11%
Personnel Services	\$64,378	\$19,677	\$19,677	\$9,326	-53%
Salaries and Wages - FT	\$40,938	\$0	\$0	\$0	0%
Salaries and Wages - PT/Season	\$12,920	\$8,292	\$8,292	\$8,197	-1%
Supplemental Pay	\$1,393	\$0	\$0	\$0	0%
Other Employee Withholdings	\$283	\$0	\$0	\$0	0%
FICA/MC Contributions	\$4,310	\$4,592	\$4,592	\$687	-85%
Retirement Contributions	\$3,276	\$4,825	\$4,825	\$0	-100%
Workers Compensation	\$1,055	\$1,622	\$1,622	\$253	-84%
Other Insurance	\$203	\$347	\$347	\$189	-46%
Materials & Supplies	\$4,595	\$6,500	\$6,500	\$6,500	0%
General Supplies and Materials	\$4,595	\$6,000	\$6,000	\$6,000	0%
Uniform Expense	\$0	\$500	\$500	\$500	0%

Recreation Center

Authorized Positions for Rec Center - Admin

<i>Full Time Positions:</i> 2.00	
ADMINISTRATIVE SUPPORT TECH.	1.00
RECREATION MANAGER	1.00

Authorized Positions for Rec Center - Operations

<i>Full Time Positions:</i> 2.00	
PARKS & RECREATION WORKER II	1.00
RECREATION SUPERVISOR	1.00

Authorized Positions for Rec Center - Sports

<i>Full Time Positions:</i> 3.00	
PARKS & RECREATION WORKER IV	1.00
RECREATION COORDINATOR	1.00
RECREATION SUPERVISOR	1.00

Authorized Positions for Rec Center - Classes

<i>Full Time Positions:</i> 1.00	
RECREATION COORDINATOR	1.00

Recreation Center Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$1,254,121)	(\$1,494,841)	(\$1,488,470)	(\$1,498,970)	0%
Goods and Svcs Rev	(\$326,302)	(\$496,650)	(\$496,650)	(\$550,150)	11%
Misc Revenue	(\$38,635)	(\$52,500)	(\$52,500)	(\$52,500)	0%
Other Sources	(\$889,184)	(\$945,691)	(\$939,320)	(\$896,320)	-5%
Expense	\$1,416,912	\$1,497,789	\$1,491,418	\$1,498,970	0%
Personnel Services	\$1,098,897	\$1,137,126	\$1,130,755	\$1,121,872	-1%
Materials & Supplies	\$90,909	\$125,350	\$125,450	\$144,600	15%
Contractual Services	\$122,370	\$120,048	\$120,048	\$135,671	13%
Capital Outlay	\$10,899	\$8,500	\$5,300	\$0	-100%
Other Costs	\$75,208	\$86,515	\$89,615	\$72,877	-16%
Utility Expense	\$18,514	\$20,000	\$20,000	\$23,700	18%
Tax Expense	\$116	\$250	\$250	\$250	0%
Recreation Center Fund Net Decrease (Increase)	\$162,791	\$2,948	\$2,948	\$0	-100%

Rec Fund Transfers In Detail	(\$896,320)
Fund 101- General Fund Contribution	(\$697,990)
PerpetualCare	(\$198,330)

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Rec Center	(\$1,254,121)	(\$1,494,841)	(\$1,488,470)	(\$1,498,970)	0%
Goods and Svcs Rev	(\$326,302)	(\$496,650)	(\$496,650)	(\$550,150)	11%
Admissions	(\$21,167)	(\$27,500)	(\$27,500)	(\$32,500)	18%
User Fees	(\$86,403)	(\$100,000)	(\$100,000)	(\$115,000)	15%
Classes	(\$164,404)	(\$300,000)	(\$300,000)	(\$318,500)	6%
Concessions	(\$7,803)	(\$6,400)	(\$6,400)	(\$6,400)	0%
Merchandise Sales	(\$1,403)	(\$3,750)	(\$3,750)	(\$3,750)	0%
Season Passes	(\$45,122)	(\$59,000)	(\$59,000)	(\$74,000)	25%
Misc Revenue	(\$38,635)	(\$52,500)	(\$52,500)	(\$52,500)	0%
Rentals and Leases	(\$23,934)	(\$39,000)	(\$39,000)	(\$39,000)	0%
Contributions	(\$9,750)	(\$9,500)	(\$9,500)	(\$9,500)	0%
Misc. Revenue	(\$4,952)	(\$4,000)	(\$4,000)	(\$4,000)	0%
Other Sources	(\$889,184)	(\$945,691)	(\$939,320)	(\$896,320)	-5%
Transfers In	(\$889,184)	(\$945,691)	(\$939,320)	(\$896,320)	-5%
Materials & Supplies	\$0	\$0	\$0	\$0	0%
General Supplies and Materials	\$0	\$0	\$0	\$0	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Rec Center - Admin	\$250,587	\$324,490	\$322,059	\$326,729	1%
Personnel Services	\$191,374	\$197,696	\$195,165	\$186,037	-6%
Salaries and Wages - FT	\$127,533	\$130,286	\$127,976	\$130,286	0%
Supplemental Pay	\$2,813	\$0	\$0	\$0	0%
Other Employee Withholdings	\$546	\$0	\$0	\$0	0%
FICA/MC Contributions	\$11,896	\$9,851	\$9,674	\$9,967	1%
Retirement Contributions	\$12,181	\$11,671	\$11,671	\$12,208	5%
Workers Compensation	\$3,777	\$2,317	\$2,273	\$3,674	59%
Health Insurance	\$28,944	\$38,645	\$38,645	\$24,531	-37%
Other Insurance	\$563	\$846	\$846	\$951	12%
Other Employee Compensation	\$3,120	\$4,080	\$4,080	\$4,420	8%
Materials & Supplies	\$4,823	\$6,550	\$6,650	\$12,050	84%
General Supplies and Materials	\$862	\$1,200	\$1,200	\$4,200	250%
Postage and Printing	\$3,961	\$5,350	\$5,450	\$5,350	0%
Technology Supplies	\$0	\$0	\$0	\$2,500	999%
Contractual Services	\$46,290	\$117,044	\$117,044	\$127,667	9%
Other Contractual	\$18,098	\$20,750	\$20,750	\$20,750	0%
Internal Services	\$28,192	\$96,294	\$96,294	\$106,917	11%
Capital Outlay	\$6,833	\$2,500	\$2,500	\$0	-100%
Technology - Capital	\$6,833	\$2,500	\$2,500	\$0	-100%
Other Costs	\$1,266	\$700	\$700	\$975	39%
Travel/Training	\$1,231	\$450	\$450	\$450	0%
Dues and Subscriptions	\$35	\$250	\$250	\$525	110%
Rec Center - Operations	\$538,476	\$524,260	\$521,934	\$511,924	-2%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Personnel Services	\$373,229	\$326,441	\$325,815	\$326,358	0%
Salaries and Wages - FT	\$130,137	\$113,773	\$113,206	\$102,111	-10%
Salaries and Wages - PT/Season	\$126,232	\$113,918	\$113,918	\$125,793	10%
Overtime	\$7	\$0	\$0	\$255	999%
Supplemental Pay	\$14,251	\$0	\$0	\$0	0%
Other Employee Withholdings	\$3,519	\$0	\$0	\$0	0%
FICA/MC Contributions	\$22,315	\$17,548	\$17,505	\$17,454	-1%
Retirement Contributions	\$12,128	\$10,325	\$10,325	\$9,592	-7%
Workers Compensation	\$10,083	\$6,285	\$6,269	\$6,434	2%
Health Insurance	\$53,467	\$62,872	\$62,872	\$63,453	1%
Other Insurance	\$550	\$760	\$760	\$746	-2%
Other Employee Compensation	\$540	\$960	\$960	\$520	-46%
Materials & Supplies	\$68,869	\$85,900	\$85,900	\$89,100	4%
General Supplies and Materials	\$5,790	\$8,300	\$8,300	\$8,300	0%
Custodial Supplies	\$9,365	\$11,250	\$11,250	\$11,250	0%
Postage and Printing	\$117	\$600	\$600	\$600	0%
Electricity	\$44,092	\$50,000	\$50,000	\$48,000	-4%
Natural Gas	\$7,505	\$11,000	\$11,000	\$10,000	-9%
Supplies Purchased for Resale	\$1,516	\$3,750	\$3,750	\$3,750	0%
Technology Supplies	\$0	\$0	\$0	\$5,700	999%
Uniform Expense	\$483	\$1,000	\$1,000	\$1,500	50%
Contractual Services	\$1,331	\$3,004	\$3,004	\$3,004	0%
Other Contractual	\$1,331	\$3,004	\$3,004	\$3,004	0%
Capital Outlay	\$4,066	\$5,200	\$2,000	\$0	-100%
Technology - Capital	\$4,066	\$5,200	\$2,000	\$0	-100%
Other Costs	\$72,351	\$83,465	\$84,965	\$69,512	-17%
Travel/Training	\$1,069	\$600	\$600	\$600	0%
Insurance/Bonds	\$70,341	\$81,715	\$81,715	\$67,762	-17%
Advertising/Promotion	\$943	\$800	\$2,400	\$800	0%
Over/Short	(\$10)	\$100	\$0	\$100	0%
Dues and Subscriptions	\$8	\$250	\$250	\$250	0%
Utility Expense	\$18,514	\$20,000	\$20,000	\$23,700	18%
Communication	\$3,648	\$5,800	\$5,800	\$5,800	0%
Water	\$14,866	\$14,200	\$14,200	\$17,900	26%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Tax Expense	\$116	\$250	\$250	\$250	0%
Sales Tax	\$116	\$250	\$250	\$250	0%
Rec Center - Special Programs	\$2,014	\$3,000	\$3,000	\$3,000	0%
Materials & Supplies	\$2,014	\$3,000	\$3,000	\$3,000	0%
General Supplies and Materials	\$2,014	\$3,000	\$3,000	\$3,000	0%
Rec Center - Sports Programs	\$348,173	\$377,916	\$374,702	\$388,397	3%
Personnel Services	\$263,749	\$356,926	\$353,712	\$352,917	-1%
Salaries and Wages - FT	\$162,884	\$186,093	\$183,182	\$169,358	-9%
Salaries and Wages - PT/Season	\$30,397	\$76,000	\$76,000	\$89,856	18%
Supplemental Pay	\$4,154	\$0	\$0	\$0	0%
Other Employee Withholdings	\$841	\$0	\$0	\$0	0%
FICA/MC Contributions	\$12,639	\$19,700	\$19,477	\$19,830	1%
Retirement Contributions	\$11,993	\$16,707	\$16,707	\$15,869	-5%
Workers Compensation	\$3,633	\$7,001	\$6,921	\$7,309	4%
Health Insurance	\$36,317	\$50,252	\$50,252	\$49,072	-2%
Other Insurance	\$531	\$1,173	\$1,173	\$1,103	-6%
Other Employee Compensation	\$360	\$0	\$0	\$520	999%
Materials & Supplies	\$8,990	\$19,300	\$19,300	\$29,550	53%
General Supplies and Materials	\$8,490	\$18,500	\$18,500	\$28,500	54%
Technology Supplies	\$0	\$0	\$0	\$250	999%
Uniform Expense	\$500	\$800	\$800	\$800	0%
Contractual Services	\$74,748	\$0	\$0	\$5,000	999%
Other Contractual	\$0	\$0	\$0	\$5,000	999%
Internal Services	\$74,748	\$0	\$0	\$0	0%
Capital Outlay	\$0	\$800	\$800	\$0	-100%
Technology - Capital	\$0	\$800	\$800	\$0	-100%
Other Costs	\$685	\$890	\$890	\$930	4%
Travel/Training	\$515	\$620	\$620	\$620	0%
Dues and Subscriptions	\$170	\$270	\$270	\$310	15%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Rec Center - Classes	\$277,663	\$268,123	\$269,723	\$268,920	0%
Personnel Services	\$270,544	\$256,063	\$256,063	\$256,560	0%
Salaries and Wages - FT	\$54,862	\$52,355	\$52,355	\$53,414	2%
Salaries and Wages - PT/Season	\$153,865	\$150,000	\$150,000	\$150,000	0%
Overtime	\$294	\$248	\$248	\$250	1%
Supplemental Pay	\$2,287	\$0	\$0	\$0	0%
Other Employee Withholdings	\$410	\$0	\$0	\$0	0%
FICA/MC Contributions	\$17,856	\$15,884	\$15,884	\$15,580	-2%
Retirement Contributions	\$6,358	\$4,774	\$4,774	\$5,028	5%
Workers Compensation	\$4,133	\$5,578	\$5,578	\$5,743	3%
Health Insurance	\$30,142	\$26,877	\$26,877	\$26,065	-3%
Other Insurance	\$338	\$347	\$347	\$480	38%
Materials & Supplies	\$6,213	\$10,600	\$10,600	\$10,900	3%
General Supplies and Materials	\$5,230	\$9,500	\$9,500	\$9,500	0%
Gas/Fuel	\$583	\$600	\$600	\$600	0%
Uniform Expense	\$400	\$500	\$500	\$800	60%
Other Costs	\$906	\$1,460	\$3,060	\$1,460	0%
Travel/Training	\$560	\$810	\$810	\$810	0%
Advertising/Promotion	\$338	\$400	\$2,000	\$400	0%
Dues and Subscriptions	\$8	\$250	\$250	\$250	0%

Hogadon

Authorized Positions for Hogadon

<i>Full Time Positions:</i>	<i>5.00</i>
SKI AREA SUPERINTENDENT	1.00
PARKS & RECREATION WORKER II	2.00
PARKS & RECREATION WORKER IV	2.00

Hogadon Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$874,016)	(\$872,215)	(\$867,605)	(\$967,504)	11%
Goods and Svcs Rev	(\$518,490)	(\$469,000)	(\$469,000)	(\$589,655)	26%
Misc Revenue	(\$14,819)	(\$16,000)	(\$16,000)	(\$16,000)	0%
Other Sources	(\$340,707)	(\$387,215)	(\$382,605)	(\$361,849)	-7%
Expense	\$826,479	\$874,788	\$869,805	\$967,504	11%
Personnel Services	\$410,856	\$422,213	\$417,603	\$500,934	19%
Materials & Supplies	\$162,293	\$187,973	\$187,600	\$220,750	17%
Contractual Services	\$186,078	\$192,284	\$192,284	\$175,133	-9%
Capital Outlay	\$5,325	\$7,400	\$7,400	\$0	-100%
Other Costs	\$59,631	\$58,418	\$58,418	\$64,187	10%
Utility Expense	\$2,296	\$6,500	\$6,500	\$6,500	0%
Hogadon Fund Net Decrease (Increase)	(\$47,537)	\$2,573	\$2,200	\$0	-100%

Hogadon Transfers In Detail	(\$361,849)
Fund 101 - General Fund Contribution	(\$250,296)
Perpetual Care	(\$96,553)
Snowmaking Repairs - Perpetual Care	(\$15,000)

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Hogadon - Admin	(\$200,990)	(\$281,195)	(\$278,354)	(\$262,540)	-7%
Goods and Svcs Rev	(\$8,598)	(\$9,000)	(\$9,000)	(\$9,000)	0%
Classes	(\$8,509)	(\$6,000)	(\$6,000)	(\$6,000)	0%
Other Fees & Charges	(\$89)	(\$3,000)	(\$3,000)	(\$3,000)	0%
Misc Revenue	(\$13,319)	(\$10,000)	(\$10,000)	(\$10,000)	0%
Rentals and Leases	(\$13,319)	(\$10,000)	(\$10,000)	(\$10,000)	0%
Other Sources	(\$340,707)	(\$387,215)	(\$382,605)	(\$361,849)	-7%
Transfers In	(\$340,707)	(\$387,215)	(\$382,605)	(\$361,849)	-7%
Personnel Services	\$125,795	\$112,020	\$110,251	\$112,309	0%
Salaries and Wages - FT	\$90,607	\$83,296	\$81,694	\$83,296	0%
Supplemental Pay	\$1,338	\$0	\$0	\$0	0%
Other Employee Withholdings	\$326	\$0	\$0	\$0	0%
FICA/MC Contributions	\$6,308	\$6,278	\$6,155	\$6,372	1%
Retirement Contributions	\$7,215	\$7,451	\$7,451	\$7,805	5%
Workers Compensation	\$1,943	\$2,205	\$2,161	\$2,349	7%
Health Insurance	\$17,281	\$11,768	\$11,768	\$11,306	-4%
Other Insurance	\$339	\$542	\$542	\$661	22%
Other Employee Compensation	\$440	\$480	\$480	\$520	8%
Materials & Supplies	\$945	\$1,100	\$1,100	\$6,000	445%
General Supplies and Materials	\$945	\$1,100	\$1,100	\$1,100	0%
Technology Supplies	\$0	\$0	\$0	\$4,900	999%
Contractual Services	\$31,735	\$7,000	\$7,000	\$0	-100%
Credit Card Fees	\$12,035	\$7,000	\$7,000	\$0	-100%
Internal Services	\$19,699	\$0	\$0	\$0	0%
Capital Outlay	\$3,000	\$4,900	\$4,900	\$0	-100%
Technology - Replacement	\$3,000	\$4,900	\$4,900	\$0	-100%
Other Costs	\$159	\$0	\$0	\$0	0%
Over/Short	\$159	\$0	\$0	\$0	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Hogadon - Operations	\$153,453	\$283,768	\$280,554	\$262,540	-7%
Goods and Svcs Rev	(\$509,892)	(\$460,000)	(\$460,000)	(\$580,655)	26%
Season Passes	(\$288,203)	(\$260,000)	(\$260,000)	(\$332,500)	28%
Lift Ticket	(\$221,689)	(\$200,000)	(\$200,000)	(\$248,155)	24%
Misc Revenue	(\$1,500)	(\$6,000)	(\$6,000)	(\$6,000)	0%
Rentals and Leases	(\$1,500)	(\$6,000)	(\$6,000)	(\$6,000)	0%
Personnel Services	\$285,061	\$310,193	\$307,352	\$388,625	25%
Salaries and Wages - FT	\$150,221	\$170,254	\$167,681	\$167,252	-2%
Salaries and Wages - PT/Season	\$43,374	\$48,750	\$48,750	\$91,612	88%
Overtime	\$116	\$999	\$999	\$2,000	100%
Supplemental Pay	\$3,799	\$0	\$0	\$0	0%
Other Employee Withholdings	\$925	\$0	\$0	\$0	0%
FICA/MC Contributions	\$14,831	\$17,280	\$17,083	\$19,956	15%
Retirement Contributions	\$16,229	\$15,293	\$15,293	\$15,859	4%
Workers Compensation	\$4,156	\$6,117	\$6,046	\$7,356	20%
Health Insurance	\$50,834	\$50,415	\$50,415	\$83,337	65%
Other Insurance	\$576	\$1,085	\$1,085	\$1,253	15%
Materials & Supplies	\$161,348	\$186,873	\$186,500	\$214,750	15%
General Supplies and Materials	\$19,997	\$20,000	\$20,000	\$25,000	25%
Safety Equipment/Supplies	\$3,750	\$6,500	\$6,500	\$9,000	38%
Electricity	\$89,489	\$100,000	\$100,000	\$105,000	5%
Natural Gas	\$19,391	\$30,373	\$30,000	\$30,000	-1%
Gas/Fuel	\$15,202	\$15,000	\$15,000	\$15,750	5%
Maint/Repair (non contract)	\$13,520	\$15,000	\$15,000	\$30,000	100%
Contractual Services	\$154,344	\$185,284	\$185,284	\$175,133	-5%
Other Contractual	\$18,506	\$49,494	\$49,494	\$30,000	-39%
Internal Services	\$135,838	\$135,790	\$135,790	\$145,133	7%
Capital Outlay	\$2,325	\$2,500	\$2,500	\$0	-100%
Light Equipment - Replacement	\$2,325	\$2,500	\$2,500	\$0	-100%
Other Costs	\$59,472	\$58,418	\$58,418	\$64,187	10%
Travel/Training	\$378	\$1,360	\$1,360	\$1,360	0%
Insurance/Bonds	\$48,093	\$46,058	\$46,058	\$47,827	4%
Advertising/Promotion	\$11,000	\$11,000	\$11,000	\$15,000	36%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Utility Expense	\$2,296	\$6,500	\$6,500	\$6,500	0%
Communication	\$631	\$4,000	\$4,000	\$4,000	0%
Refuse Collection	\$1,665	\$2,500	\$2,500	\$2,500	0%

Ford Wyoming Center Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$1,119,613)	(\$1,071,243)	(\$886,836)	(\$980,910)	-8%
Intergovernmental	\$0	(\$12,410)	\$0	\$0	-100%
Misc Revenue	(\$25,943)	(\$16,120)	(\$16,120)	(\$16,310)	1%
Other Sources	(\$1,093,670)	(\$1,042,713)	(\$870,716)	(\$964,600)	-7%
Expense	\$1,018,279	\$1,058,833	\$886,836	\$1,013,540	-4%
Contractual Services	\$977,783	\$1,026,307	\$854,310	\$983,359	-4%
Capital Outlay	\$37,647	\$3,000	\$3,000	\$0	-100%
Other Costs	\$2,849	\$29,526	\$29,526	\$30,181	2%
Ford Wyoming Center Fund Net Decrease (Increase)	(\$101,334)	(\$12,410)	\$0	\$32,630	-363%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Ford Wyoming Center	(\$101,334)	(\$12,410)	\$0	\$32,630	-363%
Intergovernmental	\$0	(\$12,410)	\$0	\$0	-100%
Federal Grants	\$0	(\$12,410)	\$0	\$0	-100%
Misc Revenue	(\$25,943)	(\$16,120)	(\$16,120)	(\$16,310)	1%
Interest Earned	(\$10,073)	(\$250)	(\$250)	(\$440)	76%
Rentals and Leases	(\$15,870)	(\$15,870)	(\$15,870)	(\$15,870)	0%
Other Sources	(\$1,093,670)	(\$1,042,713)	(\$870,716)	(\$964,600)	-7%
Transfers In	(\$1,093,670)	(\$1,042,713)	(\$870,716)	(\$964,600)	-7%
Contractual Services	\$977,783	\$1,026,307	\$854,310	\$983,359	-4%
Other Contractual	\$970,466	\$967,932	\$795,935	\$964,919	0%
Internal Services	\$7,317	\$58,375	\$58,375	\$18,440	-68%
Capital Outlay	\$37,647	\$3,000	\$3,000	\$0	-100%
Technology - Capital	\$37,647	\$3,000	\$3,000	\$0	-100%
Other Costs	\$2,849	\$29,526	\$29,526	\$30,181	2%
Insurance/Bonds	\$2,849	\$29,526	\$29,526	\$30,181	2%

Section 8: Other Enterprise Funds



	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Parking Fund	\$22,768	\$116,023	\$107,289	\$159,264	37%
Goods and Svcs Rev	(\$2,251)	(\$2,500)	(\$2,701)	(\$2,500)	0%
Parking Revenue	(\$2,251)	(\$2,500)	(\$2,701)	(\$2,500)	0%
Misc Revenue	(\$13,064)	(\$5,354)	(\$7,250)	(\$17,618)	229%
Interest Earned	(\$9,071)	(\$1,354)	(\$3,250)	(\$7,934)	486%
Rentals and Leases	(\$3,993)	(\$4,000)	(\$4,000)	(\$9,684)	142%
Contractual Services	\$33,071	\$29,718	\$27,861	\$28,707	-3%
Investment Services	\$354	\$994	\$994	\$989	-1%
Other Contractual	\$3,370	\$5,857	\$4,000	\$4,000	-32%
Internal Services	\$29,347	\$22,867	\$22,867	\$23,718	4%
Capital Outlay	\$4,785	\$93,912	\$89,132	\$17,500	-81%
Improvements Other Than Bldgs	\$4,785	\$93,912	\$89,132	\$17,500	-81%
Transfers Out	\$0	\$0	\$0	\$133,175	999%
Transfers Out	\$0	\$0	\$0	\$133,175	999%
Other Costs	\$227	\$247	\$247	\$0	-100%
Insurance/Bonds	\$227	\$247	\$247	\$0	-100%

Parking Fund - Transfers Out Detail

\$133,175

Capital Fund - 1st and Center Parking Lot
Capital Fund - Parking Garage Improvements

\$83,675
\$49,500

Section 9: Internal Service Funds



Internal Service Funds

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	Change
All Revenue, By Fund	(\$11,683,569)	(\$5,973,712)	(\$6,405,951)	(\$6,490,556)	9%
Fleet Maintenance Fund	(\$4,352,808)	(\$2,659,036)	(\$3,095,190)	(\$3,197,988)	20%
Buildings and Structures Fund	(\$935,597)	(\$1,067,592)	(\$1,061,664)	(\$1,211,688)	13%
Health Insurance Fund	(\$4,363,575)	(\$20,201)	(\$20,201)	(\$4,414)	-78%
Property Insurance Fund	(\$2,031,589)	(\$2,226,883)	(\$2,228,896)	(\$2,076,466)	-7%
Expenses, By Fund	\$11,457,776	\$8,418,807	\$6,704,799	\$6,914,668	-18%
Fleet Maintenance Fund	\$4,551,131	\$2,395,939	\$3,038,428	\$3,261,778	36%
Buildings and Structures Fund	\$1,028,958	\$1,046,918	\$1,004,663	\$983,491	-6%
Health Insurance Fund	\$4,062,237	\$2,364,525	\$335,203	\$422,100	-82%
Property Insurance Fund	\$1,815,451	\$2,611,425	\$2,326,505	\$2,247,299	-14%
Net Decrease (Increase)	(\$225,793)	\$2,445,095	\$298,848	\$424,112	-83%
Fleet Maintenance Fund	\$198,323	(\$263,097)	(\$56,762)	\$63,790	-124%
Buildings and Structures Fund	\$93,361	(\$20,674)	(\$57,001)	(\$228,197)	999%
Health Insurance Fund	(\$301,338)	\$2,344,324	\$315,002	\$417,686	-82%
Property Insurance Fund	(\$216,138)	\$384,542	\$97,609	\$170,833	-56%

Fleet Maintenance Fund

Authorized Positions for Fleet Maintenance Fund

<i>Full Time Positions:</i>	<i>10.00</i>
ADMINISTRATIVE SUPPORT TECH.	1.00
FLEET MANAGER	1.00
FLEET SERVICE WRITER	1.00
MECHANIC I	1.00
MECHANIC II	6.00

Fleet Maintenance Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$4,352,808)	(\$2,659,036)	(\$3,095,190)	(\$3,197,988)	20%
Goods and Svcs Rev	(\$2,375,927)	(\$2,265,251)	(\$2,265,251)	(\$2,625,488)	16%
Misc Revenue	(\$1,976,881)	(\$132,500)	(\$568,654)	(\$572,500)	332%
Other Sources	\$0	(\$261,285)	(\$261,285)	\$0	-100%
Expense	\$4,551,131	\$2,395,939	\$3,038,428	\$3,261,778	36%
Personnel Services	\$894,113	\$851,789	\$850,744	\$901,983	6%
Materials & Supplies	\$2,986,889	\$948,000	\$1,596,534	\$1,772,500	87%
Contractual Services	\$603,930	\$518,199	\$518,199	\$527,686	2%
Capital Outlay	\$8,840	\$16,000	\$16,000	\$0	-100%
Other Costs	\$37,480	\$40,151	\$35,151	\$37,809	-6%
Utility Expense	\$19,880	\$21,800	\$21,800	\$21,800	0%
Fleet Maintenance Fund Net Decrease (Increase)	\$198,323	(\$263,097)	(\$56,762)	\$63,790	-124%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Fleet Maintenance Fund	\$198,323	(\$263,097)	(\$56,762)	\$63,790	-124%
Goods and Svcs Rev	(\$2,375,927)	(\$2,265,251)	(\$2,265,251)	(\$2,625,488)	16%
Other Fees & Charges	(\$245,627)	(\$311,000)	(\$311,000)	(\$400,000)	29%
Interdepartmental Services	(\$2,130,300)	(\$1,954,251)	(\$1,954,251)	(\$2,225,488)	14%
Misc Revenue	(\$1,976,881)	(\$132,500)	(\$568,654)	(\$572,500)	332%
Misc. Revenue	(\$369)	(\$500)	(\$500)	(\$500)	0%
Reimbursements	(\$101,389)	(\$132,000)	(\$132,000)	(\$132,000)	0%
Fuel Revenue	(\$1,875,123)	\$0	(\$436,154)	(\$440,000)	999%
Other Sources	\$0	(\$261,285)	(\$261,285)	\$0	-100%
Transfers In	\$0	(\$261,285)	(\$261,285)	\$0	-100%
Personnel Services	\$894,113	\$851,789	\$850,744	\$901,983	6%
Salaries and Wages - FT	\$598,003	\$571,961	\$571,961	\$571,961	0%
Overtime	\$6,330	\$4,907	\$4,907	\$4,000	-18%
Supplemental Pay	\$13,686	\$0	\$0	\$0	0%
Other Employee Withholdings	\$2,502	\$0	\$0	\$0	0%
FICA/MC Contributions	\$45,515	\$43,081	\$42,298	\$44,061	2%
Retirement Contributions	\$54,533	\$51,229	\$51,229	\$53,968	5%
Workers Compensation	\$12,237	\$13,943	\$13,681	\$16,242	16%
Health Insurance	\$154,198	\$159,113	\$159,113	\$203,783	28%
Other Insurance	\$2,326	\$3,475	\$3,475	\$3,888	12%
Other Employee Compensation	\$4,783	\$4,080	\$4,080	\$4,080	0%
Materials & Supplies	\$2,986,889	\$948,000	\$1,596,534	\$1,772,500	87%
General Supplies and Materials	\$32,651	\$27,000	\$27,000	\$32,000	19%
Postage and Printing	\$500	\$500	\$500	\$1,000	100%
Bulk Fuel Expense	(\$940)	\$0	\$498,534	\$500,000	999%
Electricity	\$43,450	\$44,000	\$44,000	\$44,000	0%
Natural Gas	\$19,115	\$20,000	\$20,000	\$20,000	0%
Gas/Fuel	\$1,878,273	\$150,000	\$150,000	\$160,000	7%
Vehicle Supplies	\$1,007,400	\$700,000	\$850,000	\$1,000,000	43%
Technology Supplies	\$0	\$0	\$0	\$4,000	999%
Maint/Repair (non contract)	\$6,440	\$6,500	\$6,500	\$11,500	77%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Contractual Services	\$603,930	\$518,199	\$518,199	\$527,686	2%
Laundry/Towel	\$7,629	\$9,000	\$9,000	\$10,000	11%
Outside Services	\$115,802	\$106,250	\$106,250	\$106,250	0%
Other Contractual	\$180,080	\$181,827	\$181,827	\$181,700	0%
Internal Services	\$189,401	\$91,122	\$91,122	\$99,736	9%
Reimbursable Contract Exp.	\$111,018	\$130,000	\$130,000	\$130,000	0%
Capital Outlay	\$8,840	\$16,000	\$16,000	\$0	-100%
Improvements Other Than Bldgs	\$5,000	\$5,000	\$5,000	\$0	-100%
Light Equipment - Replacement	\$0	\$7,000	\$7,000	\$0	-100%
Technology - Capital	\$3,840	\$4,000	\$4,000	\$0	-100%
Other Costs	\$37,480	\$40,151	\$35,151	\$37,809	-6%
Travel/Training	\$2,285	\$5,000	\$0	\$2,500	-50%
Insurance/Bonds	\$35,195	\$35,151	\$35,151	\$35,309	0%
Utility Expense	\$19,880	\$21,800	\$21,800	\$21,800	0%
Communication	\$2,606	\$4,800	\$4,800	\$4,800	0%
Water	\$17,274	\$17,000	\$17,000	\$17,000	0%

Buildings & Structures Fund

Authorized Positions for Buildings & Structures Fund

<i>Full Time Positions:</i>	<i>9.00</i>	
BUILDING MAINT. WORKER II		1.00
BUILDING MAINT. WORKER III		3.00
BUILDINGS & STRUCTURES MANAGER		1.00
CUSTODIAL MAINT. WORKER		3.00

Buildings and Structures Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$935,597)	(\$1,067,592)	(\$1,061,664)	(\$1,211,688)	13%
Goods and Svcs Rev	(\$935,597)	(\$1,061,664)	(\$1,061,664)	(\$1,211,688)	14%
Other Sources	\$0	(\$5,928)	\$0	\$0	-100%
Expense	\$1,028,958	\$1,046,918	\$1,004,663	\$983,491	-6%
Personnel Services	\$697,572	\$673,165	\$667,237	\$632,098	-6%
Materials & Supplies	\$195,704	\$194,871	\$194,871	\$210,841	8%
Contractual Services	\$94,432	\$123,414	\$108,899	\$111,498	-10%
Capital Outlay	\$4,064	\$5,730	\$5,730	\$0	-100%
Depreciation / Amort	\$19,351	\$21,812	\$0	\$0	-100%
Other Costs	\$15,324	\$25,014	\$25,014	\$25,997	4%
Utility Expense	\$2,510	\$2,911	\$2,911	\$3,057	5%
Buildings and Structures Fund Net Decrease (Increase)	\$93,361	(\$20,674)	(\$57,001)	(\$228,197)	999%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Buildings & Structures Fund	\$93,361	(\$20,674)	(\$57,001)	(\$228,197)	999%
Goods and Svcs Rev	(\$935,597)	(\$1,061,664)	(\$1,061,664)	(\$1,211,688)	14%
Interdepartmental Services	(\$935,597)	(\$1,061,664)	(\$1,061,664)	(\$1,211,688)	14%
Other Sources	\$0	(\$5,928)	\$0	\$0	-100%
Transfers In	\$0	(\$5,928)	\$0	\$0	-100%
Personnel Services	\$697,572	\$673,165	\$667,237	\$632,098	-6%
Salaries and Wages - FT	\$453,527	\$424,837	\$419,468	\$418,699	-1%
Overtime	\$1,864	\$1,875	\$1,875	\$1,875	0%
Supplemental Pay	\$11,264	\$0	\$0	\$0	0%
Other Employee Withholdings	\$2,189	\$0	\$0	\$0	0%
FICA/MC Contributions	\$33,426	\$30,994	\$30,583	\$32,174	4%
Retirement Contributions	\$38,532	\$38,255	\$38,255	\$39,408	3%
Workers Compensation	\$9,399	\$11,231	\$11,083	\$11,860	6%
Health Insurance	\$141,574	\$161,292	\$161,292	\$122,536	-24%
Other Insurance	\$2,682	\$2,761	\$2,761	\$2,946	7%
Other Employee Compensation	\$3,115	\$1,920	\$1,920	\$2,600	35%
Materials & Supplies	\$195,704	\$194,871	\$194,871	\$210,841	8%
General Supplies and Materials	\$100,696	\$102,600	\$102,600	\$110,597	8%
Custodial Supplies	\$12,377	\$10,282	\$10,282	\$10,796	5%
Electricity	\$1,714	\$1,426	\$1,426	\$1,498	5%
Natural Gas	\$1,758	\$4,896	\$4,896	\$2,500	-49%
Gas/Fuel	\$4,735	\$5,667	\$5,667	\$5,950	5%
Technology Supplies	\$0	\$0	\$0	\$6,000	999%
Maint/Repair (non contract)	\$74,426	\$70,000	\$70,000	\$73,500	5%
Contractual Services	\$94,432	\$123,414	\$108,899	\$111,498	-10%
Maintenance Agreements	\$76,608	\$102,366	\$87,851	\$92,048	-10%
Other Contractual	\$1,014	\$800	\$800	\$840	5%
Internal Services	\$16,810	\$20,248	\$20,248	\$18,610	-8%
Capital Outlay	\$4,064	\$5,730	\$5,730	\$0	-100%
Light Equipment	\$2,414	\$2,730	\$2,730	\$0	-100%
Technology - Replacement	\$1,650	\$3,000	\$3,000	\$0	-100%
Depreciation / Amort	\$19,351	\$21,812	\$0	\$0	-100%
Depreciation	\$19,351	\$21,812	\$0	\$0	-100%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Other Costs	\$15,324	\$25,014	\$25,014	\$25,997	4%
Travel/Training	\$0	\$315	\$315	\$331	5%
Insurance/Bonds	\$15,324	\$24,699	\$24,699	\$25,666	4%
Utility Expense	\$2,510	\$2,911	\$2,911	\$3,057	5%
Communication	\$1,071	\$1,680	\$1,680	\$1,764	5%
Water	\$1,440	\$1,231	\$1,231	\$1,293	5%

Health Insurance Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$4,363,575)	(\$20,201)	(\$20,201)	(\$4,414)	-78%
Misc Revenue	(\$3,448,945)	(\$5,855)	(\$5,855)	(\$4,414)	-25%
Other Sources	(\$914,630)	(\$14,346)	(\$14,346)	\$0	-100%
Expense	\$4,062,237	\$2,364,525	\$335,203	\$422,100	-82%
Personnel Services	\$30,680	\$31,000	\$31,000	\$32,000	3%
Materials & Supplies	\$1,148	\$5,600	\$5,600	\$6,000	7%
Contractual Services	\$175,045	\$650,553	\$242,553	\$360,550	-45%
Capital Outlay	\$433	\$10,000	\$10,000	\$10,000	0%
Transfers Out	\$852,755	\$0	\$0	\$0	0%
Other Costs	\$953	\$1,050	\$1,050	\$3,550	238%
Health Fund Misc	\$3,001,223	\$1,666,322	\$45,000	\$10,000	-99%
Health Insurance Fund Net Decrease (Increase)	(\$301,338)	\$2,344,324	\$315,002	\$417,686	-82%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Health Insurance Fund	(\$301,338)	\$2,344,324	\$315,002	\$417,686	-82%
Misc Revenue	(\$3,448,945)	(\$5,855)	(\$5,855)	(\$4,414)	-25%
Interest Earned	(\$19,422)	(\$4,855)	(\$4,855)	(\$4,414)	-9%
Contributions	(\$22,239)	\$0	\$0	\$0	0%
Reimbursements	(\$1,738)	(\$1,000)	(\$1,000)	\$0	-100%
Employee Contributions Health	(\$504,442)	\$0	\$0	\$0	0%
Employer Contributions Health	(\$2,844,741)	\$0	\$0	\$0	0%
Stop Loss Reimbursements	(\$47,305)	\$0	\$0	\$0	0%
COBRA Contributions	(\$9,058)	\$0	\$0	\$0	0%
Retiree Premiums - Under 65	\$0	\$0	\$0	\$0	0%
Retiree Premiums - Dental	\$0	\$0	\$0	\$0	0%
Other Sources	(\$914,630)	(\$14,346)	(\$14,346)	\$0	-100%
Transfers In	(\$914,630)	(\$14,346)	(\$14,346)	\$0	-100%
Personnel Services	\$30,680	\$31,000	\$31,000	\$32,000	3%
EFAP	\$30,680	\$31,000	\$31,000	\$32,000	3%
Materials & Supplies	\$1,148	\$5,600	\$5,600	\$6,000	7%
General Supplies and Materials	\$963	\$1,350	\$1,000	\$1,000	-26%
Postage and Printing	\$184	\$3,650	\$4,000	\$4,000	10%
Books and Periodicals	\$0	\$600	\$600	\$600	0%
Technology Supplies	\$0	\$0	\$0	\$400	999%
Contractual Services	\$175,045	\$650,553	\$242,553	\$360,550	-45%
Professional Services	\$169,848	\$0	\$0	\$0	0%
Investment Services	\$197	\$553	\$553	\$550	-1%
Outside Services	\$0	\$0	\$0	\$0	0%
Other Contractual	\$5,000	\$650,000	\$242,000	\$360,000	-45%
Capital Outlay	\$433	\$10,000	\$10,000	\$10,000	0%
Programs and Projects	\$433	\$10,000	\$10,000	\$10,000	0%
Transfers Out	\$852,755	\$0	\$0	\$0	0%
Transfers Out	\$852,755	\$0	\$0	\$0	0%
Other Costs	\$953	\$1,050	\$1,050	\$3,550	238%
Travel/Training	\$668	\$600	\$600	\$3,100	417%
Dues and Subscriptions	\$285	\$450	\$450	\$450	0%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Health Fund Misc	\$3,001,223	\$1,666,322	\$45,000	\$10,000	-99%
Medical Stop Loss Insurance	\$296,277	\$0	\$0	\$0	0%
Dental Plan Fees	\$209,662	\$0	\$0	\$0	0%
Pescriptions	\$589,832	\$0	\$0	\$0	0%
Health Claims Cost	\$1,905,452	\$1,666,322	\$45,000	\$10,000	-99%

Property and Liability Insurance

Authorized Positions for Risk Management

<i>Full Time Positions:</i>	<i>3.00</i>
RISK MANAGEMENT SPECIALIST	1.00
RISK MANAGEMENT SUPPORT TECH	1.00
RISK MANAGER	1.00

Property Insurance Fund Summary by Category	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
All Revenue	(\$2,031,589)	(\$2,226,883)	(\$2,228,896)	(\$2,076,466)	-7%
Goods and Svcs Rev	(\$1,582,213)	(\$1,762,896)	(\$1,762,896)	(\$1,891,654)	7%
Misc Revenue	(\$133,045)	(\$460,150)	(\$466,000)	(\$184,812)	-60%
Other Sources	(\$316,332)	(\$3,837)	\$0	\$0	-100%
Expense	\$1,815,451	\$2,611,425	\$2,326,505	\$2,247,299	-14%
Personnel Services	\$84,893	\$249,412	\$245,575	\$342,284	37%
Materials & Supplies	\$1,261	\$1,875	\$1,575	\$3,345	78%
Contractual Services	\$54,894	\$91,205	\$84,205	\$91,870	1%
Capital Outlay	\$162,141	\$735,768	\$735,500	\$307,650	-58%
Transfers Out	\$421,000	\$250,000	\$0	\$0	-100%
Other Costs	\$1,090,019	\$1,281,015	\$1,257,650	\$1,500,000	17%
Utility Expense	\$1,244	\$2,150	\$2,000	\$2,150	0%
Property Insurance Fund Net Decrease (Increase)	(\$216,138)	\$384,542	\$97,609	\$170,833	-56%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Property Insurance Fund	(\$338,829)	\$70,530	(\$212,116)	(\$241,643)	-443%
Goods and Svcs Rev	(\$1,582,213)	(\$1,762,896)	(\$1,762,896)	(\$1,891,654)	7%
Interdepartmental Services	(\$1,582,213)	(\$1,762,896)	(\$1,762,896)	(\$1,891,654)	7%
Misc Revenue	(\$133,045)	(\$460,150)	(\$466,000)	(\$184,812)	-60%
Interest Earned	(\$13,736)	(\$150)	(\$6,000)	(\$11,812)	999%
Misc. Revenue	(\$20,112)	(\$19,000)	(\$19,000)	(\$19,000)	0%
Reimbursements	(\$99,198)	(\$441,000)	(\$441,000)	(\$154,000)	-65%
Other Sources	(\$316,332)	(\$3,837)	\$0	\$0	-100%
Transfers In	(\$315,750)	(\$3,837)	\$0	\$0	-100%
Amortization of Premiums/Disc.	\$0	\$0	\$0	\$0	0%
Gain/Loss on Sales of Investme	(\$582)	\$0	\$0	\$0	0%
Personnel Services	\$11,868	\$0	\$0	\$0	0%
Supplemental Pay	\$302	\$0	\$0	\$0	0%
FICA/MC Contributions	\$1,135	\$0	\$0	\$0	0%
Retirement Contributions	\$2,227	\$0	\$0	\$0	0%
Workers Compensation	\$4,446	\$0	\$0	\$0	0%
Health Insurance	\$3,018	\$0	\$0	\$0	0%
Other Insurance	\$113	\$0	\$0	\$0	0%
Other Employee Compensation	\$626	\$0	\$0	\$0	0%
Contractual Services	\$40,492	\$64,380	\$57,380	\$63,973	-1%
Legal Services	\$15,281	\$32,840	\$27,840	\$30,000	-9%
Investment Services	\$538	\$1,540	\$1,540	\$1,473	-4%
Testing	\$24,674	\$30,000	\$28,000	\$32,500	8%
Capital Outlay	\$139,986	\$710,268	\$710,000	\$280,150	-61%
Improvements to Buildings	\$139,986	\$710,268	\$710,000	\$280,150	-61%
Transfers Out	\$421,000	\$250,000	\$0	\$0	-100%
Transfers Out	\$421,000	\$250,000	\$0	\$0	-100%
Other Costs	\$1,079,415	\$1,272,765	\$1,249,400	\$1,490,700	17%
Insurance/Bonds	\$1,079,415	\$1,272,765	\$1,249,400	\$1,490,700	17%

	2020 Actual	2021 Revised	2021 Projected	2022 Proposed	% Change
Risk Management	\$122,691	\$314,012	\$309,725	\$412,476	31%
Personnel Services	\$73,026	\$249,412	\$245,575	\$342,284	37%
Salaries and Wages - FT	\$63,554	\$165,634	\$162,144	\$222,035	34%
Other Employee Withholdings	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$1,677	\$12,822	\$12,555	\$16,986	32%
Retirement Contributions	\$2,464	\$16,895	\$16,895	\$22,826	35%
Workers Compensation	\$475	\$4,466	\$4,386	\$6,261	40%
Health Insurance	\$4,142	\$43,227	\$43,227	\$68,234	58%
Other Insurance	\$82	\$1,288	\$1,288	\$1,434	11%
Other Employee Compensation	\$633	\$5,080	\$5,080	\$4,508	-11%
Materials & Supplies	\$1,261	\$1,875	\$1,575	\$3,345	78%
General Supplies and Materials	\$681	\$800	\$800	\$770	-4%
Postage and Printing	\$295	\$575	\$575	\$575	0%
Gas/Fuel	\$285	\$300	\$0	\$0	-100%
Books and Periodicals	\$0	\$200	\$200	\$200	0%
Technology Supplies	\$0	\$0	\$0	\$1,800	999%
Contractual Services	\$14,401	\$26,825	\$26,825	\$27,897	4%
Internal Services	\$14,401	\$26,825	\$26,825	\$27,897	4%
Capital Outlay	\$22,155	\$25,500	\$25,500	\$27,500	8%
Technology - Capital	\$0	\$0	\$0	\$0	0%
Programs and Projects	\$22,155	\$25,500	\$25,500	\$27,500	8%
Other Costs	\$10,604	\$8,250	\$8,250	\$9,300	13%
Travel/Training	\$4,064	\$7,500	\$7,500	\$7,500	0%
Dues and Subscriptions	\$6,540	\$750	\$750	\$1,800	140%
Utility Expense	\$1,244	\$2,150	\$2,000	\$2,150	0%
Communication	\$1,244	\$2,150	\$2,000	\$2,150	0%



May 19, 2021

BUDGET
PRESENTATION
PART II

The logo for the City of Casper, Wyoming, is a diamond-shaped emblem. At the top, it features a stylized mountain range. Below the mountains, the words "CITY OF" are written in a small, white, sans-serif font. The word "Casper" is written in a large, white, cursive script font. Below "Casper", the word "WYOMING" is written in a white, sans-serif font, with each letter separated by a small space. At the bottom of the diamond, there is a white silhouette of a city skyline, including a tall building, a smaller building, and a dome-shaped structure.

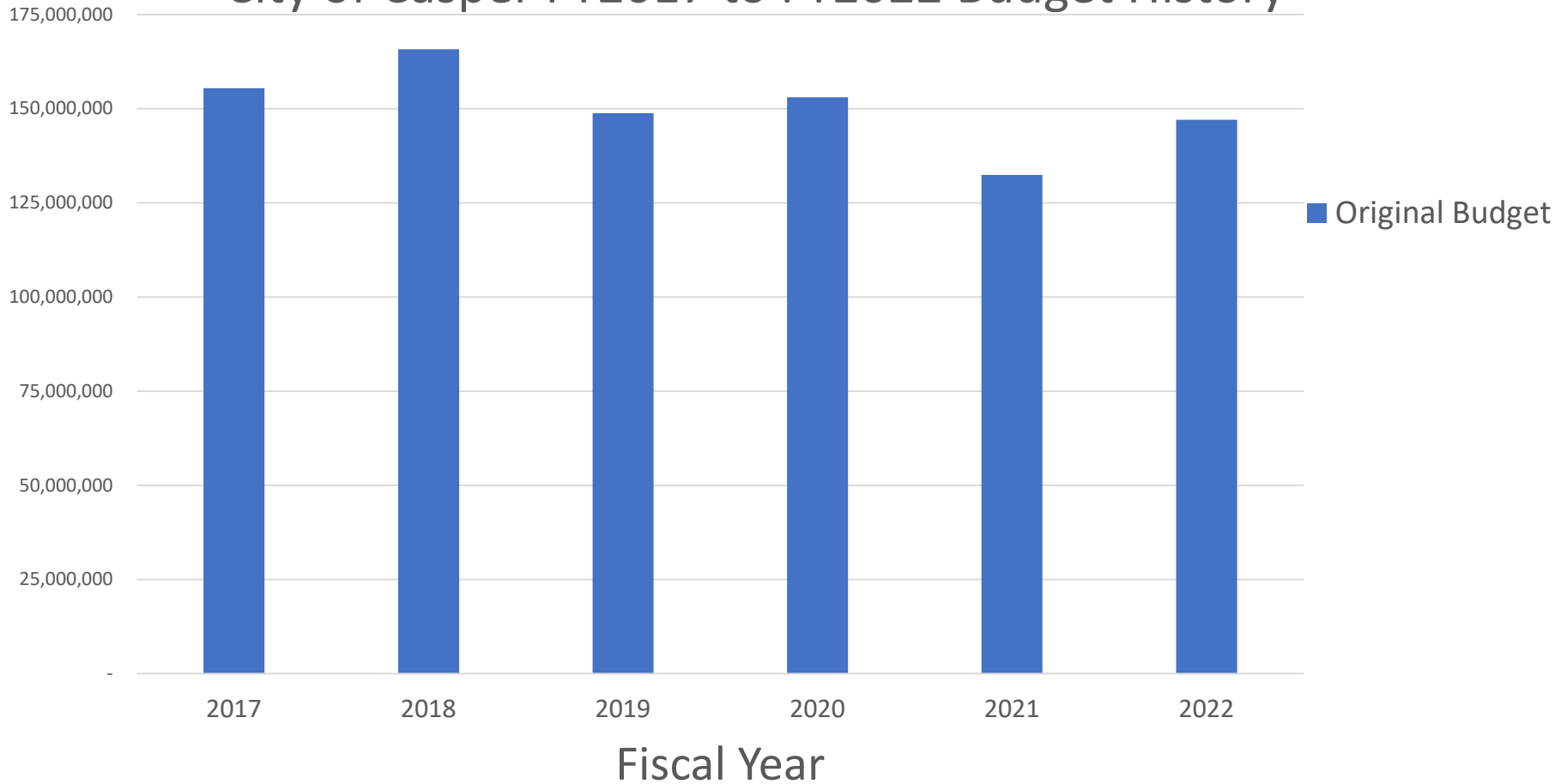
CITY OF
Casper
W Y O M I N G

BUDGET HISTORY



Budget Expenditures History

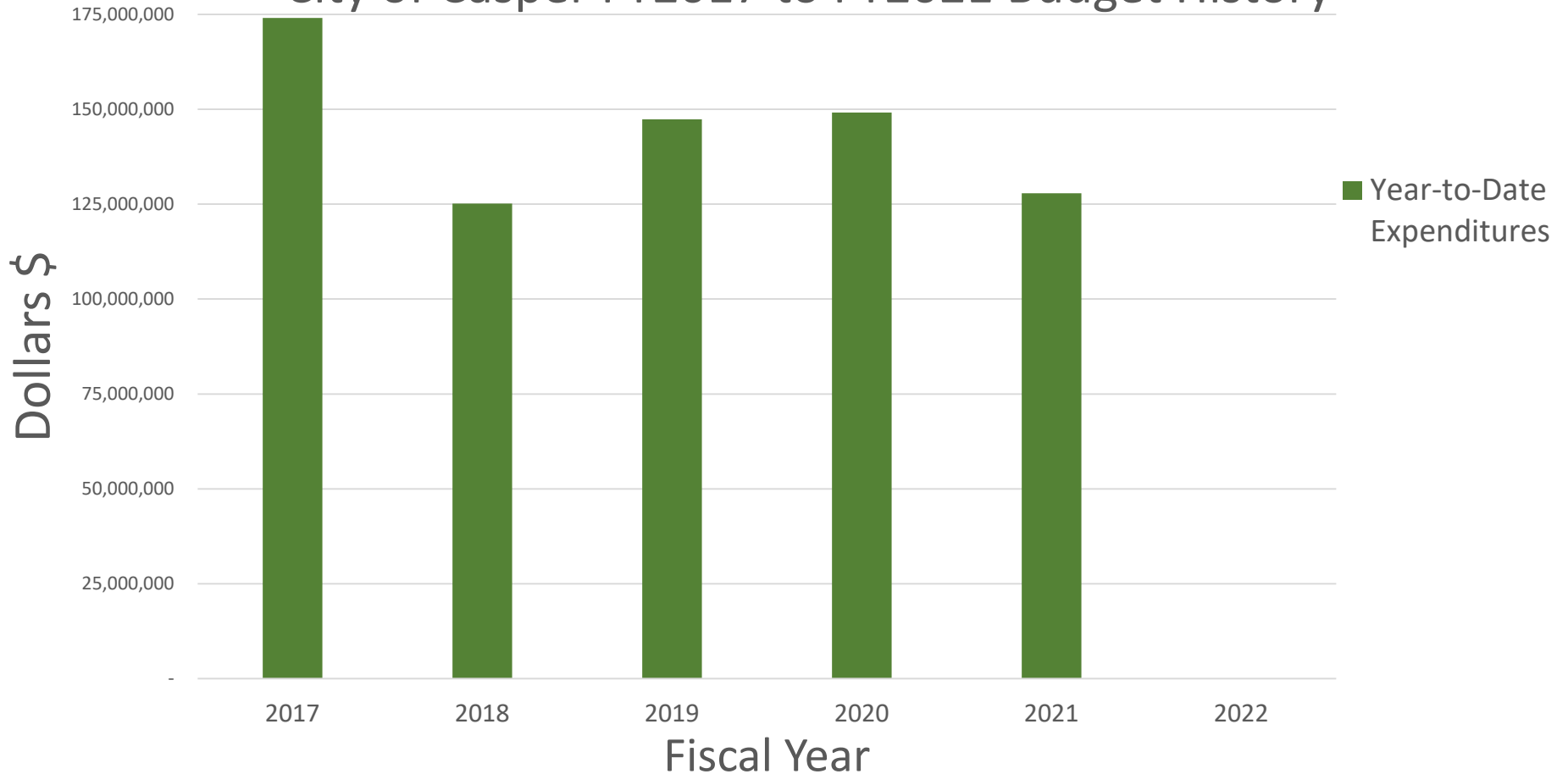
City of Casper FY2017 to FY2022 Budget History





Budget Expenditures History

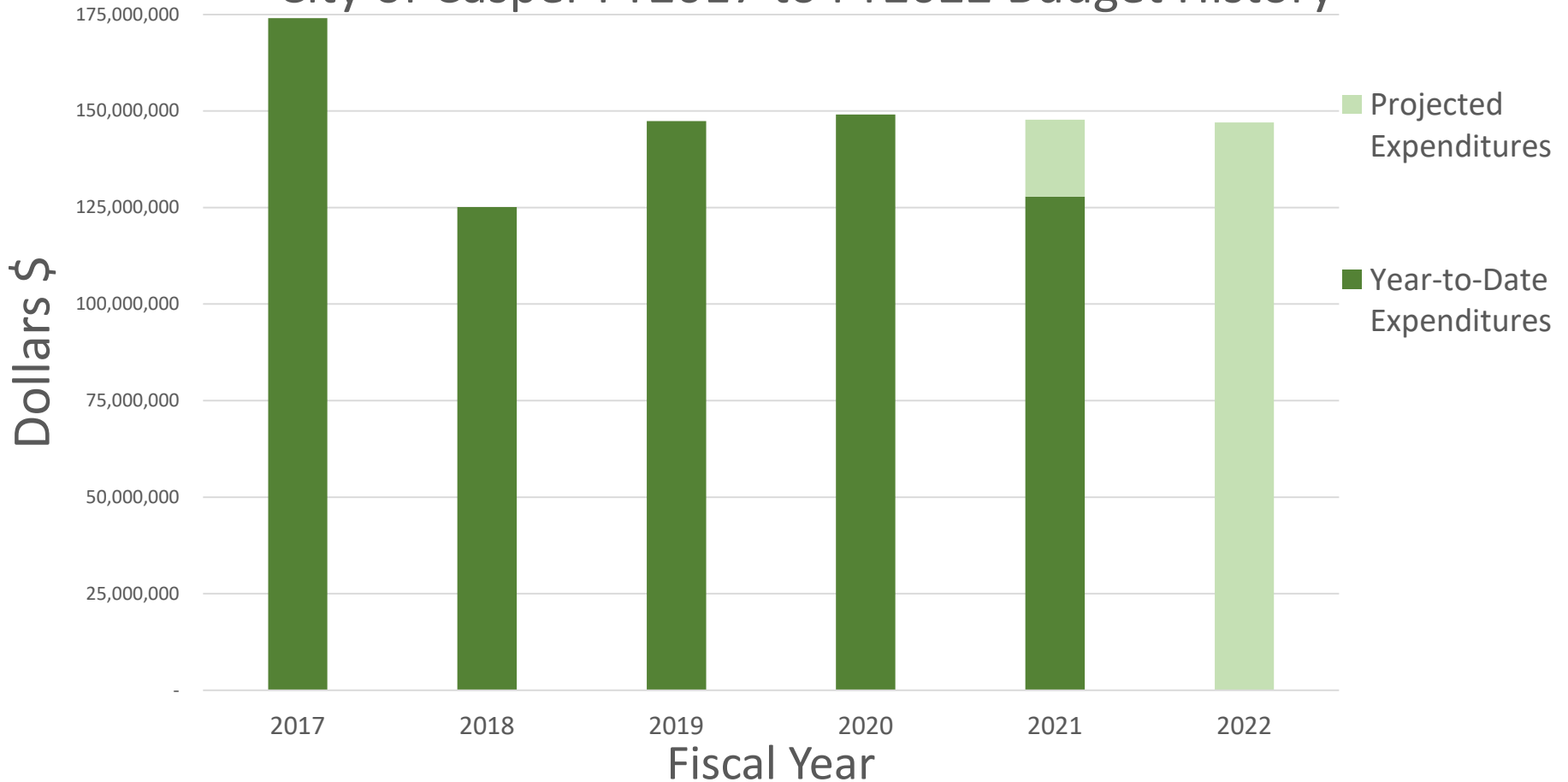
City of Casper FY2017 to FY2021 Budget History





Budget Expenditures History

City of Casper FY2017 to FY2022 Budget History



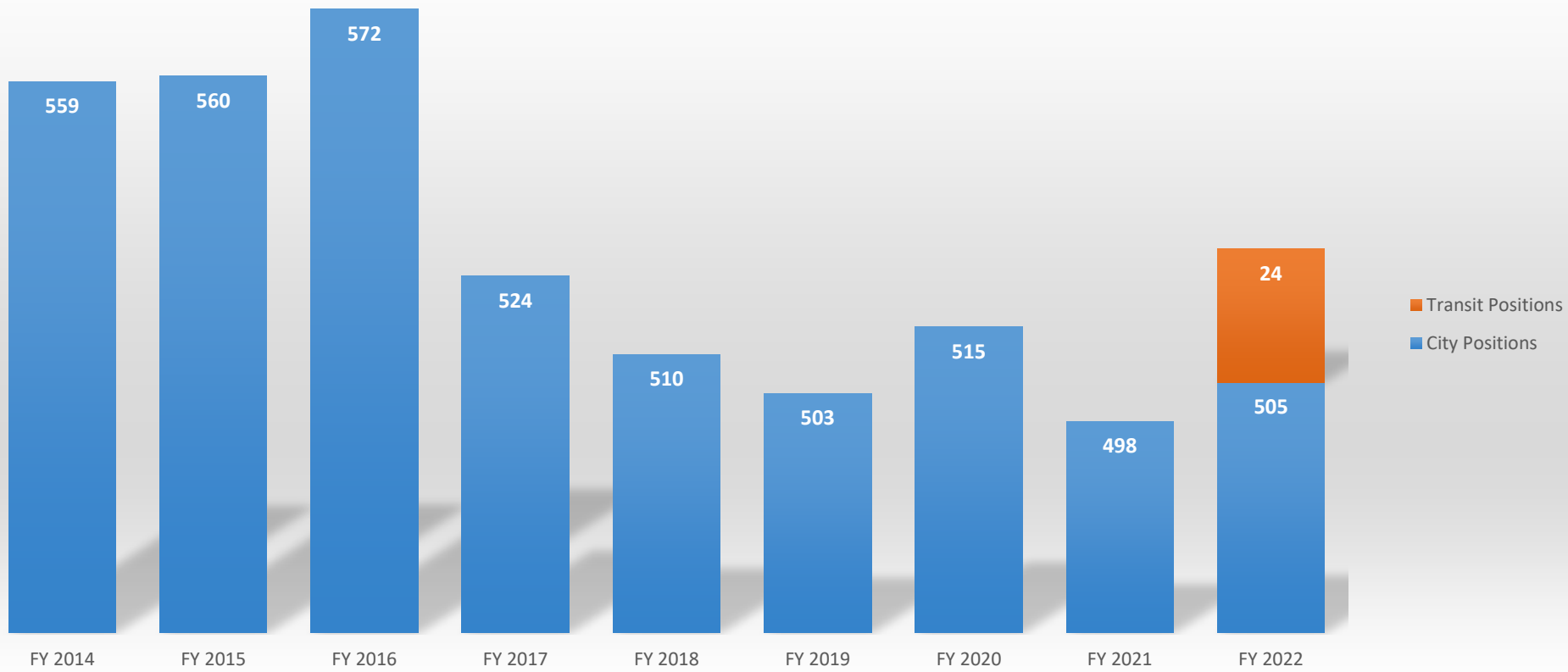


POSITION HISTORY



Position History FY2014 to FY2022

Full Time Budgeted Positions by Fiscal Year



The logo for the City of Casper, Wyoming, is a diamond-shaped emblem. It features a stylized mountain range at the top, the text "CITY OF Casper WYOMING" in the center, and a silhouette of a city skyline at the bottom. The word "Casper" is written in a large, white, cursive font, while "CITY OF" and "WYOMING" are in a smaller, white, sans-serif font.

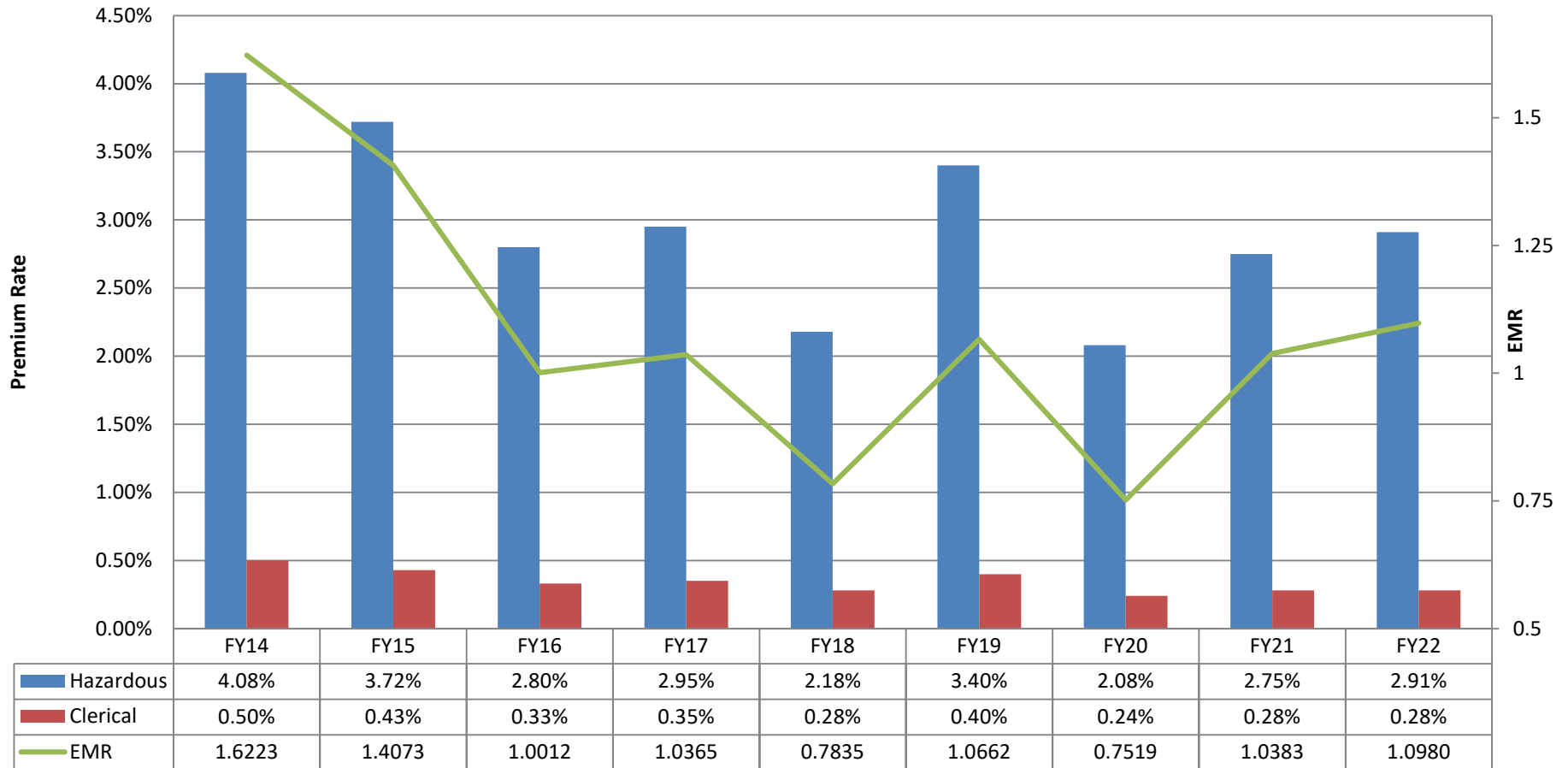
CITY OF
Casper
WYOMING

WORKERS' COMPENSATION



Workers' Compensation Premium History

Workers' Comp Premium History





ONE-CENT CONTRIBUTIONS



One-Cent Contributions

Capital Projects Fund - Contractual Services Detail	\$1,332,341
Capital Projects Fund - Other Contractual	\$1,007,341
CP 1%16 - Arc of Natrona County	\$11,667
CP 1%16 - Big Brothers Big Sisters	\$38,095
CP 1%16 - Boys and Girls Club	\$57,491
CP 1%16 - CASA	\$3,889
CP 1%16 - Casper Housing	\$125,000
CP 1%16 - Casper Sports Alliance	\$9,361
CP 1%16 - Child Development Center	\$21,250
CP 1%16 - Childrens Advocacy CAP	\$34,583
CP 1%16 - Food Bank of the Rockies	\$5,000
CP 1%16 - Food for Thought	\$19,583
CP 1%16 - Hospice	\$31,111
CP 1%16 - Interfaith	\$34,167
CP 1%16 - Joshuas Storehouse	\$3,250
CP 1%16 - Mercer Family Resource	\$32,006
CP 1%16 - Mother Seton House	\$36,306
CP 1%16 - Natrona County Public Library	\$75,204
CP 1%16 - Nicolaysen Art Museum	\$100,000
CP 1%16 - Platte River Trails Trust (Operating)	\$50,000
CP 1%16 - Rescue Mission	\$29,161
CP 1%16 - Science Zone	\$83,611
CP 1%16 - Self Help Center	\$55,139
CP 1%16 - Senior Services	\$53,117
CP 1%16 - United Way	\$3,788
CP 1%16 - UW Ag Extension	\$24,753
CP 1%16 - Youth Crisis Center	\$69,810
Capital Projects Fund - Capital Outlay Detail Improvements Other Than Bldgs	\$325,000
CP 1%16 - PRTT PV to Robertson Rd Ped Bridge	\$325,000



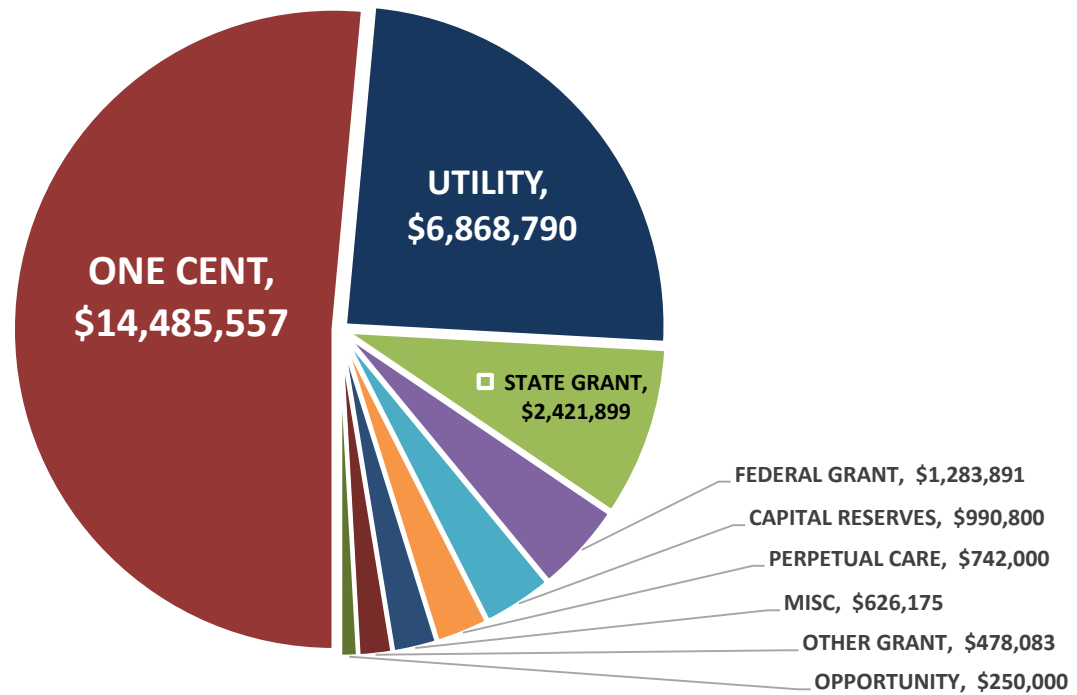
CAPITAL PROJECTS



Capital Projects

FY 2022 CAPITAL BUDGET

\$28,147,194



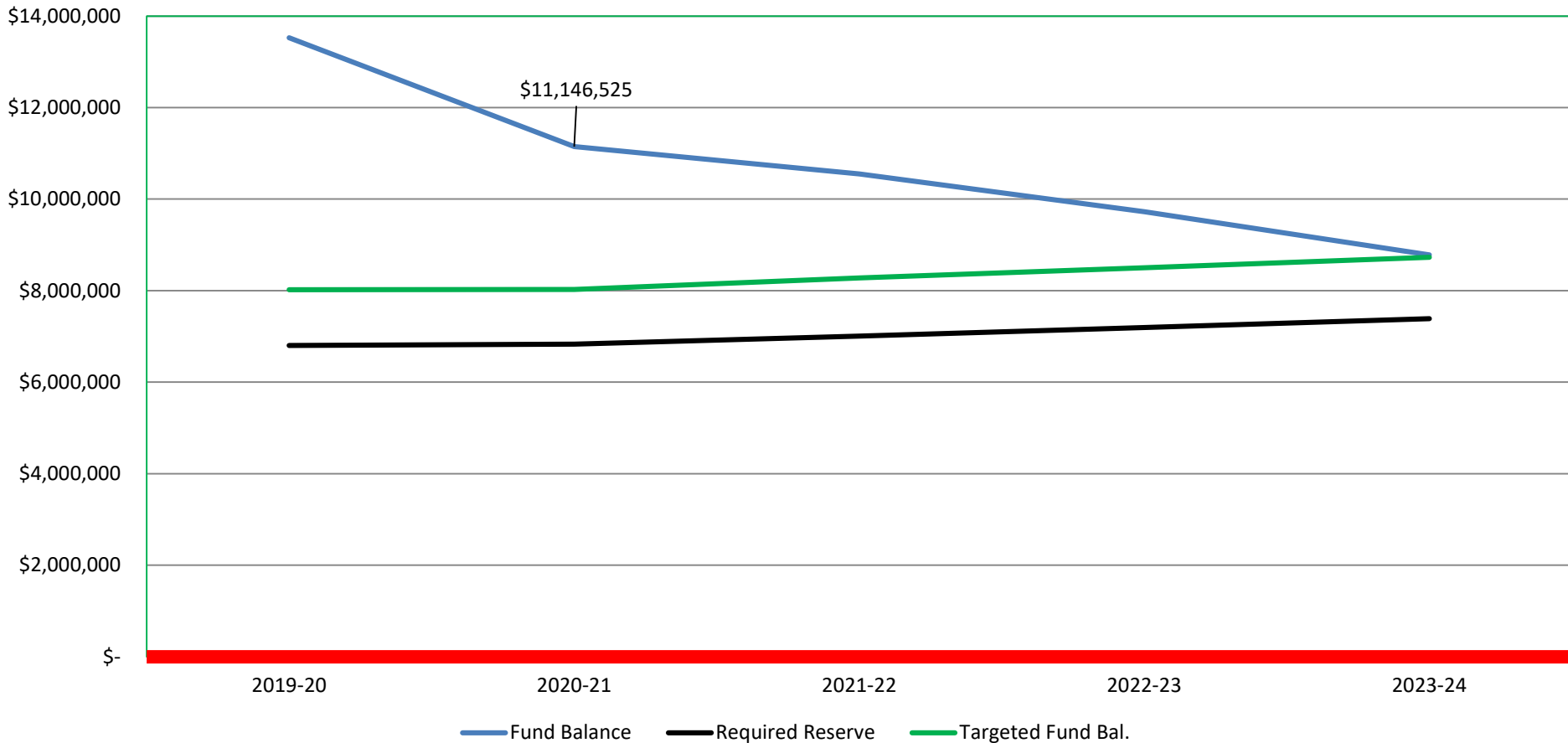


ENTERPRISE PRO FORMAS



Water Fund Pro Forma

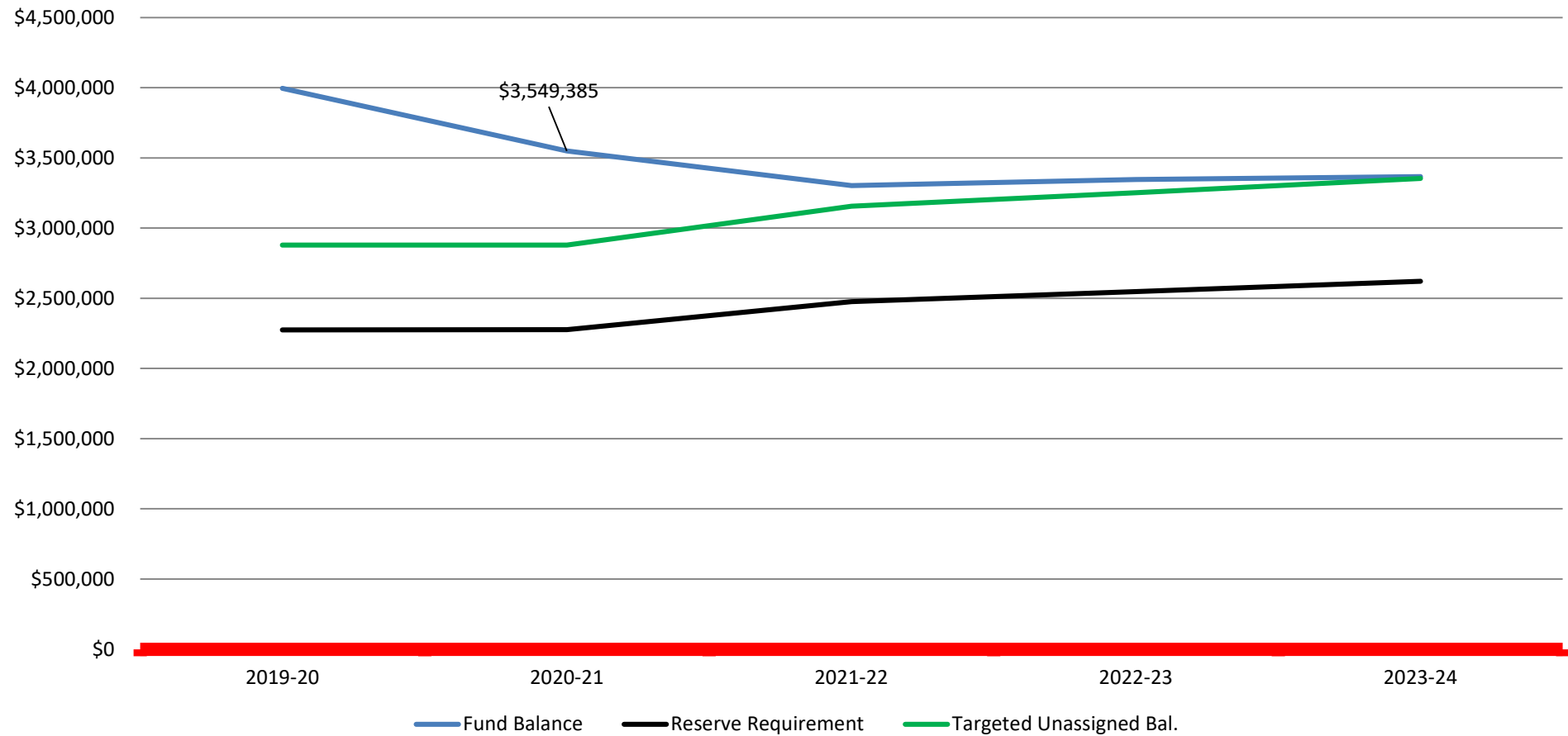
Water Fund





Sewer Fund Pro Forma

Sewer Fund



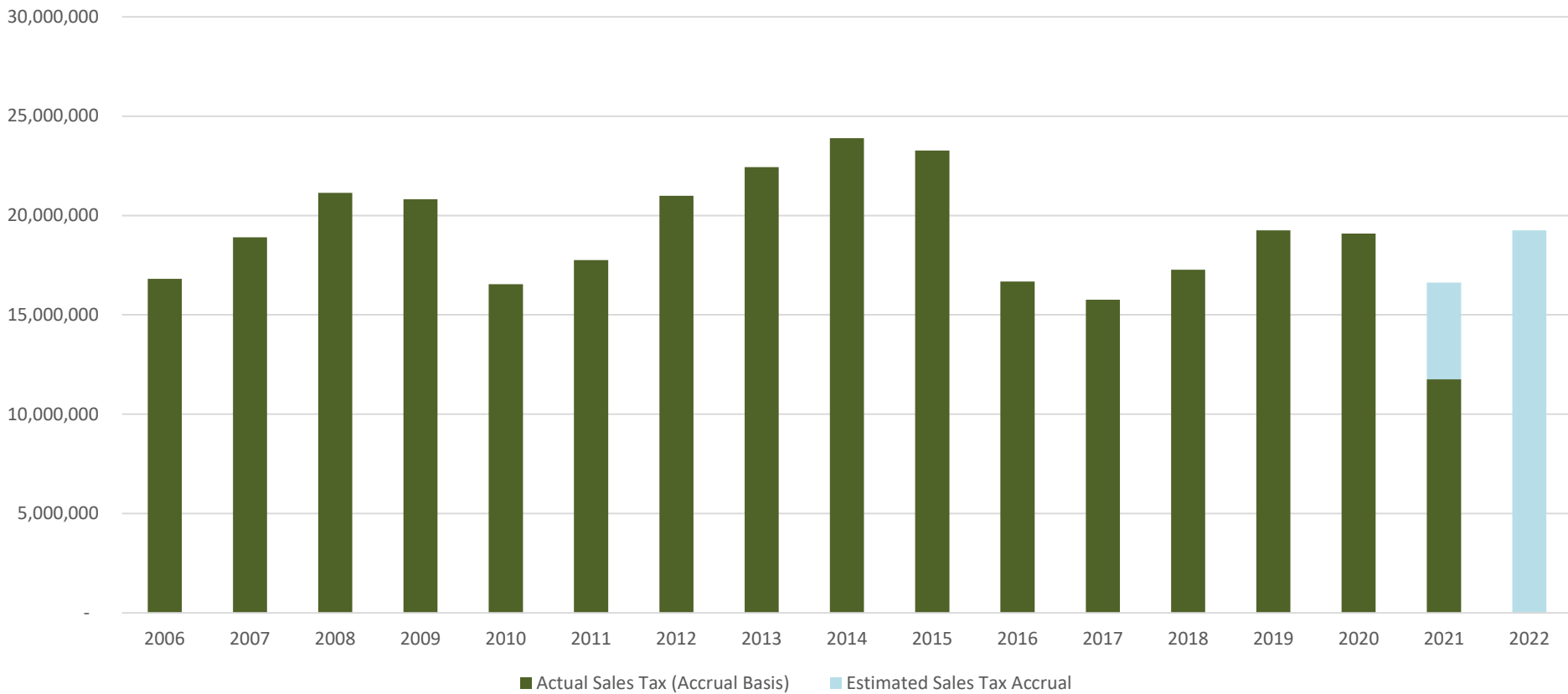


GENERAL FUND



General Fund

City of Casper
History of Sales Tax FY 2006 to Proposed FY 2022





General Fund

Projected 7/1/2021 Cash Balance	\$ 18,142,700
Less: Designated Funds	\$ (248,322)
Operating Reserves	\$ (16,184,626)
Estimated Budget Amendment #5	\$ (420,770)
Projected 7/1/2021 Available Cash	\$ 1,288,982
FY '22 Budget Operating Revenues	\$ 45,664,834
FY '22 Budget Non-Operating Revenues	\$ 3,861,238
Total Revenues	\$ 49,526,072
FY '22 Budget Operating Expenditures	\$ 49,509,172
FY '22 Budget Non-Operating Expenditures	\$ 16,000
Total Expenditures	\$ 49,525,172
FY '22 Budgeted Activity Cash Impact	\$ 900
Proposed Debt Payoff	
Sales Tax Overpayment	\$ (603,040)
Revolving Land	\$ (100,000)
Proposed One-time Expense	
Payment to FT Employees	\$ (567,796)
Projected FY '22 Year End Available Cash	\$ 19,046



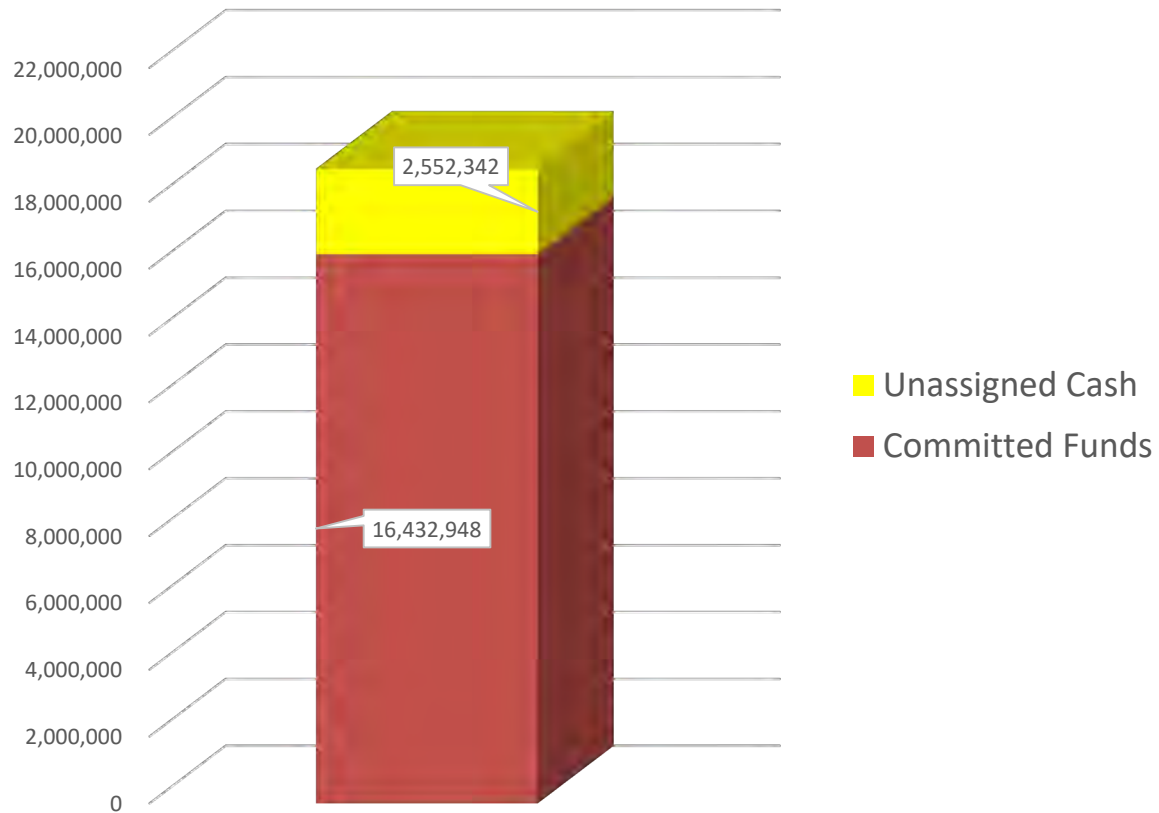
General Fund

Projected 7/1/2021 Cash Balance	\$ 18,142,700
Less: Designated Funds	\$ (248,322)
Operating Reserves	\$ (16,184,626)
Estimated Budget Amendment #5	\$ (420,770)
Projected 7/1/2021 Available Cash	\$ 1,288,982
FY '22 Budget Operating Revenues	\$ 45,664,834
FY '22 Budget Non-Operating Revenues	\$ 3,861,238
Total Revenues	\$ 49,526,072
FY '22 Budget Operating Expenditures	\$ 49,509,172
COLA Increase	\$ -
Merit Increase	\$ -
FY '22 Budget Non-Operating Expenditures	\$ 16,000
Total Expenditures	\$ 49,525,172
FY '22 Budgeted Activity Cash Impact	\$ 900
Proposed Debt Payoff	
Sales Tax Overpayment	\$ (603,040)
Proposed Reserve Contribution	
Revolving Land	\$ (100,000)
Proposed One-time Expense	
Payment to FT Employees	\$ (579,556)
Projected FY '22 Year End Available Cash	\$ 7,286



General Fund

FY '22 Projected GF Cash Balance




The logo for the City of Casper, Wyoming, is a diamond-shaped emblem. It features a stylized mountain range at the top, the text "CITY OF Casper WYOMING" in the center, and a silhouette of a city skyline at the bottom. The word "Casper" is written in a large, white, cursive font, while "CITY OF" and "WYOMING" are in a smaller, white, sans-serif font.

CITY OF
Casper
WYOMING

DISCUSSION

May 19, 2021

MEMO TO: J. Carter Napier, City Manager 

FROM: Tracey Belser, Support Services Director

SUBJECT: Recommendations for Staffing Requests

In January 2021, Department Heads submitted requests for any new positions and/or reclassifications they'd like considered for the FY22 Budget. Human Resources received a total of 34 requests. Department Heads were then asked to prioritize their own requests (if asking for more than one position in their department) and if there were any financial impact indicators. The positions listed below made the cut to be considered for the FY22 Budget. These totals are fully loaded costs (includes benefits for full time) and do not include any data for the proposed January, phase III implementation of the Graves Comp/Classification Plan to review positions in areas of compression or known job market changes, natural progression, step increases, merit, or COLAS.

Department	Position	Was this position requested in past fiscal year and denied?	Is there a financial impact indicator of lowering costs with this position (decreasing liability, premiums, etc.) or increasing revenue?	Is this a newly added position, repurposed or reclassified?	Total to FY22 General Fund
Police	Police Digital Records Specialist	Yes.	Yes. This reduces the liability with demands of public record video request which have been denied based on the undue burden placed on the PD without having enough resources to fulfill the volume of requests.	Newly added.	93,305
Police/Metro Animal Services	Administrative Assistant (part time)	No.	No. This is a customer service issue since there is no clerical level support designated at Metro Animal Services.	Newly added.	26,213
Fire-EMS	Captain for Training	No.	Yes. It's anticipated to have some reduction in training budget/operations to do more in-house training.	Newly added.	99,184

Community Development	Code Enforcement Supervisor	No.	No. However, this will decrease the burden of a Manager who's carried the load of supervising the Code Enforcement function as well as being the City Planner.	Reclassified. A Code Enforcement Officer position is vacant and will be reclassified to a supervisory position which existed in 2017.	23,186
Public Services	City Engineer	Yes.	No. However, this position will be promoted from within the organization and the position that will be vacated will not be back-filled.	Repurposed. This position existed prior to the City Engineer being promoted to the Director in 2014. The Director has served in both capacities since that time.	17,862
Public Services/Streets	Equipment Operator II	Yes.	No.	Reclassified. Five Street Operator IIs to Street Operator IIIs (Streets)	19,934
Public Services/Streets	Traffic Technician II	Yes.	No.	Reclassified. One Traffic Technician I to a Traffic Technician II (Streets)	9,800
Support Services/IT	Information Security Analyst	Yes.	Yes. This will attempt to reduce the risk of costly liability with a major cyber event that could shut down municipal functions. The City has cyber-attacks occurring frequently which is expected only to increase. There are currently several positions that fit it in along with their other duties.	Newly added.	93,305
Support Services/Risk Management	Safety Specialist	Yes.	Yes. This will attempt to reduce premiums on risk management programs, especially with Workers' Compensation (WC). The Safety discount the City has through WC is approximately \$60,000/year based on our average premium for the last 5 years.	Repurposed. This position has existed before. When it became vacated in 2020 it was not approved to be filled.	74,300
City Manager's Office	Chief of Staff	Not requested but not replaced since 2017.	No. However, this would allow more focus on goals and objectives by the City Manager with having less direct reports.	Newly added/repurposed. The last Assistant City Manager retired in 2015. At that time duties were absorbed by two department Directors. Additionally, the Community Relations Coordinator was vacated in 2020 and not refilled.	156,143

City Manager's Office	City Manager's Analyst	No.	This will lower costs in the Financial Services Dept. yet add costs to the City Manager's Office but will be an overall decrease to the General Fund.	Reclassified. The Assistant Financial Services Director position is no longer an operational need in the Financial Services Department.	(17,273)
City Manager's Office	Admin. Assistant (part-time)	Yes.	No.	Newly added/repurposed. The City Manager's Office had two full time Administrative Assistants until 2012.	26,213
City Manager's Office/Muni Court	Clerk of Court	No.	No. City Council requested this position for Municipal Court Operations when it was moved under the City Manager's Office.	Reclassified. The Analyst position recently became vacant. The position was previously a supervisory position in the beginning of 2020.	4,251
City Manager's Office/Muni Court	Court Clerk (part-time)	No.	Yes. This will reduce the liability of processing court documents in a timely fashion with the associated required statutory deadlines that need to be met. City Council requested Municipal Court Operations to be moved under the City Manager's Office as it had been prior.	Newly Added. There is currently two full time positions of this nature already.	26,213
City Manager's Office	Comm. and Marketing Generalist	Yes.	No. City Council has a goal to improve communication and outreach with the citizenry.	Reclassified. This is a position that already exists in Parks & Recreation and will be moving it to the City Manager's Office to centralize communication and outreach efforts.	6,441

FY22 General Fund Total: **\$659,077**

Department	Position	Was this position requested in past fiscal year and denied?	Is there a financial impact indicator of lowering costs with this position (decreasing liability, premiums, etc.) or increasing revenue?	Is this a newly added position, repurposed or reclassified?	Total cost budgeted in the FY22 <u>NON-General Fund(s)</u>
City Manager's Office	Communication and Marketing Specialist	Yes.	No. However, it was a recommendation from the 2019 Strategic Plan for CPU to have this position. It also coincides with the goal to have the City Manager's Office improve a centralized communication function with outreach to the citizenry.	Newly added.	94,186
City Manager's Office	Communication and Marketing Specialist	Yes.	Potentially reduce maintenance costs with educational efforts such as "Scoop the Poop", "No Wipes in the Pipes, and "Keep Casper Beautiful." It also aligns with the goal to have the City Manager's Office improve a centralized communication function with outreach to the citizenry.	Reclassified. This position already exists in Parks & Recreation and moving it to the City Manager's Office to centralize communication and outreach efforts.	87,745
Support Services/Risk Management	Safety Specialist	Yes.	Reduces premiums on risk management programs especially with Workers' Compensation (WC). The Safety discount the City has through WC is approximately \$60,000 based on our average premium for the last 5 yrs.	Repurposed. This position has existed before. When it became vacated in 2020 it was not approved to be filled.	19,007
Public Services/Balefill	Equipment Operator I	No.	No. This position is included in the accepted rate model to cover the costs.	Newly added. However, the Equipment Operator I position already exists.	72,052
Public Services/Water Fund	Utility Workers	No.	Meter Services moved back under Public Services from Financial Services. The Utility Worker position is to be consistent within requirements of position in the Utilities.	Reclassified. Meter Service Worker to Utility Workers.	12,205

FY22 Non-General Fund(s) Total: **\$285,195**



City of Casper
POLICE DEPARTMENT

May 18, 2021

Memorandum

TO: Carter Napier, City Manager *KN*

FROM: Keith McPheeters, Chief of Police

SUBJECT: Immediate Police Department Building Needs

The following projects are intended to answer the question of what are the immediate needs of the Police Department to continue to retain efficiency of operations in the Hall of Justice. Although some of these needs have been previously identified and, in fact, have been partially submitted in the FY22 Budget, others are recent concerns arising out the Department's ongoing efforts to achieve CALEA accreditation.

The following projects are being submitted for consideration, which include: a complete rebuild of the marathon evidence lot, removal of walls in the property and evidence office, biological evidence drying rooms, renovation of Investigations to increase office space, and the addressing of a specific evidence storage need.

- Marathon Evidence Lot –The current Marathon evidence lot is in a state of disrepair with areas of washout and fencing failure. To meet the standards associated with the CALEA accreditation process, the following items will need to be addressed: surveillance cameras, lighting, wiring, a proximity card gate, drainage and fencing at a price of \$225,000.
 - o A portion of these immediate needs have been submitted for consideration in the FY22 Budget for Council's consideration. Minimal repairs to the retaining walls and extension of impound lot fencing to accommodate stop-gap measures have been submitted in the amount of \$44,500.
- Renovation of the Property and Evidence Office – A renovation of the Property and Evidence Office is needed to improve overall work performance and efficiency. The continued expansion of technology in the law enforcement field impacts all areas of law enforcement, including property and evidence. The removal of walls would provide open space to house needed digital evidence computers while still allowing for office workspace. This cost of \$4,500 is a small fix to the larger issue of lack of space in the entire police department building.
- The addition of three designated drying rooms for biological evidence to be safely and forensically dried is needed to meet industry best practices and CALEA accreditation standards. This cost would include stainless steel shelving, air purifying systems, stainless steel racks, hangers and lighting, secure proximity card door access at a cost of \$20,000

The primary submission is being proposed as a customer service improvement goal for not only the Investigations Division but also the Casper Police Department's front window. This project is being submitted as a several part project with many moving parts.

- A complete remodel of the Casper Police Department front window area, moving the front window to the double door area of the lobby. This creates more space for offices and work space for employees who tend to the needs of the public we serve. A second part of this project includes the creation of an Investigations front window, in what is currently the victim services' office. The creation of this window allows for the public needing investigations assistance to be able to have direct contact with the investigations division without intermingling with suspects, and general customers.
- The second part of this project is the removal of walls for the Detective offices on the south wall of Investigations and for closing off the south entrance to the Investigations Division from the lobby as well as the redundant hallway between. This also includes the removal of the walls that currently create the Victim Services office to allow for more office space for investigators and a better work flow for all detectives.
- The third part of this project would be the creation of a private, video viewing room for the public, attorneys and other authorized users to view body and in-car video footage in a tamper-proof, private venue. This cost would include infrastructure upgrades such as video monitoring systems, computers and secure internet services.

The total estimated cost for this project would be \$55,000.

- o A portion of this project has already been submitted for Council's consideration in the FY22 Budget. Currently, an amount of \$21,950 has been submitted to fund this need. Additionally, preliminary negotiations have been broached with Natrona County regarding a potential 50/50 split on the costs of these renovations under the guise of, should a new police department become available, the Sheriff's Office would inherit these recent, but needed, renovations. Should this agreement reach fruition, the City's share of this project would be \$27,500. The Sheriff's Office is under no obligation to provide monies for this project, but, so far, they have been open minded to the long-term needs of the Hall of Justice and they express a vested interest in these same renovations for their own purposes.


To meet the CALEA accreditation standards for receiving and holding property, the Casper Police Department needs to change its process for storage of property not accepted in the detention center. The Casper Police Department is the custodian of an arrested subject's property, and, if that property is not able to fit into a small 12"X15" tote at the jail, the Department becomes the custodian of this non-evidentiary property. This means the Police Department is required to house large backpacks and other items for subjects who are incarcerated for any amount of time. This is a common and routine experience when arresting traditionally homeless persons and street inebriates.

- The current room for these items is not fully secured and allows storage of these items on a shelf. The request is for 18 (eighteen) large lockers to house backpacks and other large personal effects that are limited access (only to property and evidence custodians) until such time as they can be moved to the long term storage area or released to the subject.

- The cost of two (3) of these locker units is \$3,500.00

When preparing this request for capital projects, estimates were provided by contractors based on our written or verbally described needs and the contractors experience in these projects. It is known that building material prices do fluctuate regularly. We have not specifically asked for quotes with engineered markups.

May 18, 2021

MEMO TO: J. Carter Napier, City Manager 
FROM: Tim Cortez, Director of Parks and Recreation
SUBJECT: RE: Irrigation and Water Usage

Summary

Pursuant to the discussion at the special Council meeting to discuss budget, Parks and Recreation staff made an attempt to quantify the savings that could be realized should watering of manicured parks be reduced. This task is very difficult due to the unknown climate conditions we face every year. The only assumption made in this exercise was to water in such a manner that turf and vegetation does not die, which is problematic at best.

Therefore, staff focused on the highest and lowest actual water usage over the past 5 years. The highest usage year for Parks Maintenance and Special Areas was in FY17 and Athletics had it highest usage in FY20. These amounted to \$262K, \$98K, and \$44K respectively.

In the current fiscal year (FY21) all parks facilities (with the exception of the cemetery) have dialed back watering as a method of cost containment due to the unknowns of the pandemic. Parks maintenance decreased its usage by 17%, special areas was decreased 12%, and athletics was decreased 24%. This resulted in a cost of \$185K, \$75K, and \$33K respectively.

If the climate conditions were to mimic those of FY18 and FY19, coupled with the decreases we endured last year, these watering line items could be cut to the actuals for those fiscal years. This would be \$157K for parks maintenance, \$69K for special areas, and \$26K for athletics.

The other benefit to reducing watering would be less growth of vegetation, which would decrease the need for maintenance. The consequences would be mostly limited to aesthetics but there would also likely be turf and other plants that would need to be replaced as it would be difficult to keep everything alive during periods of drought.

Financial Considerations

	FY22 Proposed	Modified Irrigation
Parks Maintenance	\$265,000	\$157,544
Special Areas	\$100,000	\$69,421
Athletics	<u>\$50,000</u>	<u>\$26,164</u>
Total	\$415,000	\$253,129