

City of Cody, Wyoming



Budget Fiscal Year 2017-2018



City of Cody Government

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Elected Officials

Matt Hall	Mayor
Donny Anderson	Council Member
Karen Ballinger	Council Member
Jerry Fritz	Council Member
Landon Greer	Council Member
Glenn A. Nielson	Council Member
Stan Wolz	Council Member

Appointed Officials

Scott Kolpitcke	City Attorney
C. Edward Webster, II	Municipal Judge

Leadership Team

Barry A. Cook	City Administrator
Cindy Baker	Administrative Services Officer
Chuck Baker	Chief of Police
Leslie Brumage	Finance Officer
Rick Manchester	Director of Parks, Recreation & Facilities
Steve Payne	Director of Public Works
Todd Stowell	City Planner

City of Cody
Budget FY17-18
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July 1, 2017

Honorable Mayor Matt Hall and the Cody City Council,

I respectfully present the Fiscal Year 2017-2018 City of Cody final budget. The City of Cody has continued to focus on a balanced budget, prepared in a conservative manner, which allocates financial resources towards the most essential needs for the City of Cody and our citizens.

The City's budget serves as a financial plan that guides decisions made during each fiscal year. The budget is the single most important document the City Council has for establishing control over the direction of the community and determining its future.

The City has faced many fiscal challenges in the last several years and in Fiscal Year 2017-2018 the City has been significantly impacted by reduced state funding. Each and every day City employees work to improve the delivery of our core services and support the City Council's goals and priorities for this community within the constraints of reduced revenue. Continuing on the pathway of maintaining the current level of services to citizens and visitors and improve and maintain the City's aging infrastructure will take financial discipline and commitment to developing a sustainable budget. Within this budget you will see that continued commitment to fiscal responsibility as we address the needs of our community.

The information presented in this budget message is a summary of the City's overall budget for Fiscal Year 2017-2018. Additional details regarding revenues, expenses, fund types, personnel, cash and investments, etc. can be found in the overview section of the budget document.

Fiscal Year End 2016-2017

Revenues

The City of Cody ended the fiscal year 2016-2017 with approximately 1% less in revenue than budgeted. This amounts to a decrease of \$365,442.

Revenue Summary - All Funds by Fund				
FY16-17 Year End				
	FY16-17 Budget	FY16-17 Actual	Increase (Decrease)	Percent Change
General Fund	\$11,685,559	\$11,756,259	\$70,700	1%
Pass Through Grants	\$0	\$0	\$0	0%
Vehicle Replacement Fund	\$601,218	\$599,435	(\$1,783)	0%
Lodging Tax Fund	\$132,496	\$126,955	(\$5,541)	-4%
Public Improvements Fund	\$0	\$0	\$0	0%
Specific Purpose Tax fund	\$0	\$133,471	\$133,471	0%
Solid Waste Fund	\$2,377,807	\$2,294,064	(\$83,743)	-4%
Water Fund	\$3,328,105	\$3,273,087	(\$55,018)	-2%
Wastewater Fund	\$3,557,377	\$3,158,322	(\$399,055)	-11%
Electric Fund	\$12,598,444	\$12,573,971	(\$24,473)	0%
Total	\$34,281,006	\$33,915,564	(\$365,442)	-1%

The General Fund showed a slight net increase of 1% in revenue which was due to a variety of factors:

- Increase in franchise fees
- Increase in motor vehicle fees
- Decrease in use taxes, cigarette taxes and gasoline taxes

The Specific Purpose tax fund showed an increase of \$133,471 in revenue. Since the tax was not passed until November 2016 there was nothing budgeted for this fund in FY16-17. The tax took effect April 1, 2017 and the revenue received reflects the first tax distribution to the City received in June.

The Solid Waste Fund showed a net decrease of 4% in revenue due to the following factors:

- Increase in recycling revenue
- Decrease in charges for services

The Water Fund showed a net decrease of 2% in revenue due to a decrease in charges for services.

The Wastewater Fund showed a net decrease of 11% in revenue due to the following factors:

- Decrease in charges for services. Wastewater fees are based in part on water usage therefore decreases in water usage impacts the revenue in the Wastewater Fund.
- Decrease in grant revenue received - the wastewater treatment facility project was not complete by June 30th.

Revenue Summary – All Funds by Category				
FY16-17 Year End				
	FY16-17 Budget	FY16-17 Actual	Increase (Decrease)	Percent Change
Local Taxes	\$1,792,118	\$1,845,669	\$53,551	3%
Licenses & Permits	\$326,143	\$417,424	\$91,281	28%
Fines & Assessments	\$95,581	\$92,273	(\$3,308)	-3%
Intergovernmental	\$4,552,316	\$4,629,544	\$77,228	2%
Charges for Services	\$21,056,632	\$20,942,604	(\$114,028)	-1%
Interest Revenue	\$106,765	\$99,498	(\$7,267)	-7%
Miscellaneous Revenue	\$72,774	\$134,025	\$61,251	84%
Operating Grants & Contributions	\$390,731	\$365,836	(\$24,895)	-6%
Capital Revenue	\$4,199,299	\$3,700,045	(\$499,254)	-12%
Interfund Transfers	\$1,688,647	\$1,688,647	\$0	0%
Total	\$34,281,006	\$33,915,564	(\$365,442)	-1%

The Miscellaneous Revenue category showed the largest percent-increase (84%) due to damage claim reimbursements received and purchase card rebates.

Licenses & Permits showed an increase of 28% in revenue mainly due to increased building permit activity in FY16-17.

Capital revenue was down 12% due to grant funded capital projects that were not completed in FY16-17 and will be carried over into FY17-18.

Expenses

Expenses for fiscal year 2016-2017 were approximately 6% less than budgeted. This amounts to a decrease of \$2,252,948.

Expense Summary - All Funds by Fund				
FY16-17 Year End				
	FY16-17 Budget	FY16-17 Actual	Increase (Decrease)	Percent Change
General Fund	\$11,721,632	\$10,999,842	(\$721,790)	-6%
Pass Through Grants	\$0	\$0	\$0	0%
Vehicle Replacement Fund	\$564,836	\$519,001	(\$45,835)	-8%
Lodging Tax Fund	\$160,784	\$156,227	(\$4,557)	-3%
Public Improvements Fund	\$16,540	\$2,500	(\$14,040)	0%
Specific Purpose Tax Fund	\$0	\$0	\$0	0%
Solid Waste Fund	\$2,325,251	\$2,244,067	(\$81,184)	-3%
Water Fund	\$3,198,578	\$3,164,749	(\$33,829)	-1%
Wastewater Fund	\$4,631,569	\$3,785,875	(\$845,694)	-18%
Electric Fund	\$12,854,364	\$12,348,346	(\$506,018)	-4%
Total	\$35,473,554	\$33,220,606	(\$2,252,948)	-6%

The General Fund showed a decrease of 6% due to several factors:

- Personnel vacancy savings in Police and Public Facilities
- Decrease in various operating expense accounts
- The Trailhead open space project was not complete by June 30th
- The Beck Ave street reconstruction project was completed under budget

The Vehicle Replacement fund showed a decrease of 8% due to trade in values and savings on vehicle and equipment purchases.

The Wastewater Fund showed a decrease of 18% due to several factors:

- Decrease in various operating expense accounts
- The wastewater treatment facility project was not completed by June 30th therefore expenses will be carried over into FY17-18 and the loan repayment does not begin until the project has reached substantial completion.

Expense Summary - All Funds by Category				
FY16-17 Year End				
	FY16-17 Budget	FY16-17 Actual	Increase (Decrease)	Percent Change
Personnel	\$9,103,946	\$8,610,889	(\$493,057)	-5%
Materials, Supplies & Maintenance	\$2,351,968	\$2,074,299	(\$277,668)	-12%
Contractual & Administrative	\$14,757,802	\$14,736,236	(\$21,566)	0%
Capital Outlay	\$5,995,402	\$4,719,982	(\$1,275,420)	-21%
Debt Service	\$120,902	\$0	(\$120,902)	0%
Pass Through Grants	\$0	\$0	\$0	0%
Interfund Transfers	\$1,688,647	\$1,688,647	\$0	0%
Depreciation & Bad Debt Write Offs	\$1,454,887	\$1,390,552	(\$64,335)	-4%
Total	\$35,473,554	\$33,220,606	(\$2,252,948)	-6%

Cash and Investments

The City of Cody ended Fiscal Year 2016-2017 with \$22,060,584 in total cash. Of this amount \$7,065,254 was restricted, leaving \$14,995,330 unrestricted. This is an increase of \$1,714,865 over the budgeted unrestricted reserve balance City-wide for the year ending June 30, 2017. The General Fund’s unrestricted cash reserve at fiscal year-end was at 49.10% of operating expenses, which exceeds the Council’s 23% requirement by \$2,451,115.

Fund	Projected Ending Unrestricted Cash & Investments	Projected Ending Restricted Cash & Investments	Projected Ending Total Cash & Investments
General Fund	\$4,610,877	\$2,804,280	\$7,415,157
Vehicle Replacement Fund	\$2,762,119	\$0	\$2,762,119
Lodging Tax Fund	\$34,034	\$0	\$34,034
Public Improvements Fund	\$14,040	\$0	\$14,040
Specific Purpose Tax Fund	\$133,471	\$0	\$133,471
Solid Waste Fund	\$2,108,078	\$458,714	\$2,566,792
Water Fund	\$2,589,348	\$728,200	\$3,317,548
Wastewater Fund	\$1,880,798	\$254,513	\$2,135,311
Electric Fund	\$862,566	\$2,819,547	\$3,682,113
Total	\$14,995,330	\$7,065,254	\$22,060,584

Fiscal Year 2017-2018 Budget

Council Goals & Priorities

During the annual budget process, the City Council reviews and discusses the goals and priorities established to be used as the basis for allocating funds in the City’s budget. For FY2017-2018 the Council established the following priorities:

Level 1 Priorities	Level 2 Priorities
Improve & maintain infrastructure	Create a safe transportation network
Utilities	Adequate parking
Public safety	Neighborly community
Land use development	Airport development
Reliable sources of energy	Promote a park system
	Year-round recreational activities

Overview

During the department head budget work sessions, the leadership team reduced the initial budget requests by \$560,803 City-wide in order to balance the budget within the available revenue sources. The reductions include:

	Budget Reduction
Removed the new safe start training program proposed for FY17-18	\$39,803
Removed the council chambers audio/video upgrade from the capital improvements program	\$73,000
Removed the new travel vehicle from the capital improvements program	\$28,000
Removed the City park old restroom renovation project from the capital improvements program	\$125,000
Removed the alkali lake rehabilitation project from the capital improvements program	\$54,000

Budget Message

City of Cody FY17-18 Budget

Removed the spare aquatics pumps from the capital improvements program	\$10,000
Reduced the vehicle replacement allocation from 70% to 50%	\$142,000
Removed the security cameras for City Hall from the Public Facilities department operating budget	\$3,000
Removed the Mountain States Tactical Officers Assn training from the Police department budget	\$4,000
Removed the reflecting area project at the veteran's memorial park from the Parks department operating budget	\$15,000
Reduced temporary/seasonal salaries in the Parks department operating budget	\$7,500
Removed a new skid steer loader for the Electric department from the capital improvements program	\$50,000
Removed the parks & pathways brochure printing from the Parks operating budget	\$5,000
Removed the trailhead sign & planter from the Parks department operating budget	\$4,500
Total Budget Reductions	\$560,803

A revenue and expense comparison for the FY2017-2018 budget shows revenue of \$33,930,343 and expenses of \$32,792,833, resulting in a budget surplus of \$1,137,510. A significant portion of this surplus is due to the specific purpose tax fund. While tax revenue will be received consistently on a monthly basis until the full tax amount has been received, the projects in this fund are budgeted to occur over a multi-year period with the majority of the expenses not starting until FY19-20.

Revenue & Expense Summary – City Wide by Fund		
Fund	Revenue	Expenses
General Fund	\$10,522,736	\$10,577,598
Pass Through Grants	\$0	\$0
Vehicle Replacement Fund	\$429,741	\$537,250
Lodging Tax Fund	\$127,000	\$156,265
Public Improvements Fund	\$0	\$0
Specific Purpose Tax Fund	\$2,307,672	\$504,400
Solid Waste Fund	\$2,299,491	\$2,339,644
Water Fund	\$3,616,201	\$3,375,422
Wastewater Fund	\$2,000,898	\$2,265,607
Electric Fund	\$12,626,605	\$13,036,648
Total	\$33,930,343	\$32,792,833
<i>Increase(Decrease) from FY16-17</i>	<i>(\$350,663)</i>	<i>(\$2,680,720)</i>

Revenue

Revenues for FY2017-2018 are budgeted to be up 1.02% City-wide from the prior fiscal year, which amounts to \$350,663. Some factors that are impacting revenues in this budget include:

- Decrease in use taxes
- Decrease in court fines and assessments
- Decrease in recreation program memberships and program fees
- Decrease in operating and capital grants
- Increase in sales tax revenue for the 1-cent specific purpose tax
- Increase in property taxes

The City has seen a significant decline in use tax revenues over the past fiscal year and we anticipate that trend to continue, resulting in a projected loss of approximately \$200,000 in revenue for FY2017-2018. Sales taxes have been holding steady but are not increasing enough to offset the loss of use tax revenue. The FY2017-2018 budget reflects a nearly flat amount for sales tax revenue.

Court fines and assessment revenue is projected to be down again in this budget year by approximately 20%. Court fine collections is difficult and the City has struggled for years with collecting delinquent fines. In FY2016-2017 the Council removed the jail penalty from City Ordinances which is expected to reduce future uncollected amounts for court appointed attorney reimbursements and jail reimbursements.

Recreation membership and program revenue is experiencing an approximate 9% decline and this budget reflects a reduced amount based on this trend. Over the past two years membership numbers have decreased, partly due to the loss of a major employer in Cody.

Operating and capital grant revenue will be reduced by approximately 80% from the prior year due to the loss of consensus funding and the completion of the grant/loan funded wastewater treatment facility project. The City is using the remaining unspent consensus funds of approximately \$48,000 in FY2017-2018.

In FY2017-2018 the City will receive proceeds from the 1-cent specific purpose sales tax that was passed by voters in November 2016. The tax took effect April 1, 2017 and the City received its first distribution in FY2016-2017. The City will receive a total of \$5 million in specific purpose tax revenue over the next four years.

Property taxes are projected to increase slightly by approximately 2%. This is due to the steady valuation of properties within City limits. The City receives 5 mils of property taxes annually.

An accounting change for FY2017-2018 reclassifies internal franchise fees charged by the General Fund to the Enterprise Funds from local tax revenue to intergovernmental revenue to comply with GASB reporting requirements for interfund activity. This change is reflected in the decrease in local tax revenue and the increase in interfund revenue categories.

Revenue – all Funds by Fund				
	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Increase (Decrease)
General Fund	\$11,685,559	\$10,522,736	(\$1,162,823)	-9.95%
Pass Through Grants	\$0	\$0	\$0	0.00%
Vehicle Replacement Fund	\$601,218	\$429,741	(\$171,477)	-28.52%
Lodging Tax Fund	\$132,496	\$127,000	(\$5,496)	-4.15%
Public Improvements Fund	\$0	\$0	\$0	0.00%
Specific Purpose Tax Fund	\$0	\$2,307,672	\$2,307,672	0.00%
Solid Waste Fund	\$2,377,807	\$2,299,491	(\$78,316)	-3.29%
Water Fund	\$3,328,105	\$3,616,201	\$288,096	8.66%
Wastewater Fund	\$3,557,377	\$2,000,898	(\$1,556,479)	-43.75%
Electric Fund	\$12,598,444	\$12,626,605	\$28,161	0.22%
Total	\$34,281,006	\$33,930,343	(\$350,663)	-1.02%

Revenue – all Funds by Category				
	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Percent Change
Local Taxes	\$1,792,118	\$880,278	(\$911,840)	-50.88%
Licenses & Permits	\$326,143	\$312,200	(\$13,943)	-4.28%
Fines & Assessments	\$95,581	\$75,797	(\$19,784)	-20.70%
Intergovernmental	\$4,552,316	\$6,750,480	\$2,198,164	48.29%
Charges for Services	\$21,056,632	\$21,130,494	\$73,862	0.35%
Interest Revenue	\$106,765	\$85,200	(\$21,565)	-20.20%
Miscellaneous Revenue	\$72,774	\$70,071	(\$2,703)	-3.71%
Operating Grants & Contributions	\$390,731	\$318,559	(\$72,172)	-18.47%
Pass Through Grants	\$0	\$0	\$0	0.00%
Capital Revenue	\$4,199,299	\$1,542,714	(\$2,656,585)	-63.26%
Interfund Transfers	\$1,688,647	\$2,764,550	\$1,075,903	63.71%
Total	\$34,281,006	\$33,930,343	(\$350,663)	-1.02%

Expenses

Expenses for FY2017-2018 are budgeted to be 7.56% less than FY2016-2017. Operating and capital expenses funded through grants in previous years have been significantly reduced in the General Fund due to the loss of consensus funding. The majority of the decrease in expenses in the FY2017-2018 budget is due to phase 1 of the wastewater treatment facility. The majority of this project was completed in the prior fiscal year so expenses are significantly reduced in this budget.

Personnel costs are budgeted to increase slightly by 1.12% due to increases in health insurance premiums, merit increases, longevity pay, an adjustment to the pay scale and reclassification of positions.

Capital outlay is budgeted to be down 52.38%. This is mainly due to the completion of the wastewater treatment facility phase 1 project in the Wastewater Fund as well as reduced capital projects in the General Fund due to the loss of consensus funding.

Expenses – all Funds by Fund				
	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Percent Change
General Fund	\$11,721,632	\$10,577,598	(\$1,144,034)	-9.76%
Pass Through Grants	\$0	\$0	\$0	0.00%
Vehicle Replacement Fund	\$564,836	\$537,250	(\$27,586)	-4.88%
Lodging Tax Fund	\$160,784	\$156,265	(\$4,519)	-2.81%
Public Improvements Fund	\$16,540	\$0	(\$16,540)	-100.00%
Specific Purpose Tax Fund	\$0	\$504,400	\$504,400	100.00%
Solid Waste Fund	\$2,325,251	\$2,339,644	\$14,393	0.62%
Water Fund	\$3,198,578	\$3,375,422	\$176,844	5.53%
Wastewater Fund	\$4,631,569	\$2,265,607	(\$2,365,962)	-51.08%
Electric Fund	\$12,854,364	\$13,036,648	\$182,285	1.42%
Total	\$35,473,554	\$32,792,833	-\$2,680,720	-7.56%

Expenses – all Funds by Category				
	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Percent Change
Personnel	\$9,103,946	\$9,206,131	\$102,185	1.12%
Materials, Supplies & Maintenance	\$2,303,834	\$1,997,529	(\$306,305)	-13.30%
Contractual & Administrative	\$14,723,872	\$14,365,347	(\$358,525)	-2.43%
Operating Grants	\$48,133	\$9,660	(\$38,473)	-79.93%
Capital Outlay	\$5,995,402	\$2,855,033	(\$3,140,369)	-52.38%
Debt Service	\$120,902	\$120,902	\$0	100.00%
Pass Through Grants	\$0	\$0	\$0	0.00%
Community Funding	\$33,930	\$0	(\$33,930)	-100.00%
Interfund Transfers	\$1,688,647	\$2,764,550	\$1,075,903	63.71%
Depreciation & Bad Debt Write Offs	\$1,454,887	\$1,473,681	\$18,794	1.29%
Total	\$35,473,554	\$32,792,833	-\$2,680,720	-7.56%

Cash and Investments

The City-wide total cash and investments balance for the fiscal year end 2017-2018 is projected to be \$24,119,175. Of this amount, \$6,687,920 is restricted, leaving \$17,431,255 unrestricted and available for appropriation by the City Council. Detailed information regarding restricted reserves and investments is presented in the overview section of the budget document.

Fund	Projected Ending Unrestricted Cash & Investments	Projected Ending Restricted Cash & Investments	Projected Ending Total Cash & Investments
General Fund	\$4,303,216	\$2,567,925	\$6,871,141
Vehicle Replacement Fund	\$2,654,609	\$0	\$2,654,609
Lodging Tax Fund	\$4,769	\$0	\$4,769
Public Improvements Fund	\$14,040	\$0	\$14,040
Specific Purpose Tax Fund	\$1,936,743	\$0	\$1,936,743
Solid Waste Fund	\$2,217,490	\$416,364	\$2,633,854
Water Fund	\$3,182,052	\$710,539	\$3,892,591
Wastewater Fund	\$2,165,005	\$203,795	\$2,368,799
Electric Fund	\$953,331	\$2,789,297	\$3,742,628
Total	\$17,431,255	\$6,687,920	\$24,119,175

Personnel

City staff does extensive research each year on what other municipalities are planning for wages and benefits for their upcoming budget in an effort to stay market competitive with other municipal positions around the state. In addition, City staff reviews the Social Security COLA and the State of Wyoming Economic Analysis Divisions 4th Quarter Cost of Living Summary which includes the state average, northwest Wyoming average and the US Consumer Price Index in determining a recommendation for wage increases.

The City’s total personnel costs for all funds for FY2017-2018 including salaries, benefits and temporary/seasonal staff is \$9,206,131, an overall increase of 1.12% from the prior fiscal year budget. Additional details regarding the City’s personnel structure is presented in the Overview section of the budget document. The following chart outlines the personnel changes included in the FY2017-2018 budget:

	Cost
2.5% merit increase for eligible employees	\$84,002
1% longevity payment for full time and regular part time employees at the top of the pay scale	\$27,585
1% adjustment to the pay scale for full time and regular part time employees	\$59,515
3.2 % increase in health insurance premiums	\$45,746
Three staff position reclassifications from regular part time to full time	
General Fund – 1 position Community Development \$17,116	
Solid Waste Fund – 1 position \$32,185	\$69,033
Water Fund – 1 position \$19,732	
Total Personnel Cost Change	\$285,881

Merit Increase

The step and grade merit system has been in place for approximately nineteen years and is based upon an employee’s satisfactory performance evaluation and the completion of the goals set for each employee at the beginning of their evaluation period. It is important to continue this program for the employees and move them through the pay scale as they become more knowledgeable and valuable to the City of Cody. We have fallen behind when not keeping up with cost of living adjustments and it has become difficult for the City of Cody to retain our employees. The cost of turnover is extremely expensive as well as very time consuming and the City has already experienced difficulty in attracting qualified applicants for vacant positions. In addition, we have reduced the number of staff over the past few years but have not reduced the level of services provided and therefore our employees are doing more work with fewer resources. This has unfortunately caused employees to burn out and we attribute this as one of the reasons for higher turnover in the last few years. Due to budget constraints, the merit increase was again reduced from 5% to 2.5% for eligible employees in FY2017-2018.

Longevity Payment

While the step and grade merit system is designed to move employees through the pay scale, the City of Cody is nearing the time where many of our employees will reach the top end of their scale and no longer be eligible for merit increases. As of FY2017-2018 approximately 44% of our employees will have reached the top of the scale. These employees have been with the City for an average of 15 years and are very valuable as they possess a vast historical knowledge base that assists the City in predicting problems, sharing ideas to resolve them, and knowing how to handle certain systems, equipment, or people in the best and most efficient manner due to their experience and training. It will be very important to plan for the future of these employees when it comes to wages, benefits, or other methods to compensate them for their continued satisfactory performance and contributions to the organization. Proposed in this budget is a longevity payment calculated on the employee’s individual base salary for employees who are at the top of the scale.

Health Insurance

For FY2017-2018, the Wyoming Association of Municipalities Joint Powers Insurance Coverage Board (WAM-JPIC) has passed on a 3.2% increase to the City’s base health insurance premium for employees. Of the total premium, employees pay 12.5% of the dependent coverage cost.

Also included in the FY2017-2018 budget is an expense in the professional fees and services category for a classification analysis to be performed by an outside consultant. The City’s current classification and compensation schedule has been in place for about ten years. Due to multiple changes in job descriptions, position combinations and reclassifications since that time it is out of date and needs to be updated to reflect what work employees are currently performing and determine if positions are classified correctly. This analysis will provide information and data necessary for the Council to make future decisions regarding the City’s compensation package.

Capital Improvements

The City’s capital improvements program is a 10-year fiscal planning process that identifies long-term capital improvements to the City’s infrastructure and facilities. Each year the plan is reviewed and updated based on Council priorities, current needs and available funding. Capital improvements and purchase expenses are budgeted in the individual departments that will own the assets created. The FY2017-32018 budget includes approximately \$2.3 million in capital improvements and purchases. Approximately 36% of the budgeted capital improvements is funded through grants and loans, mainly in the Water and Wastewater funds. Detailed information regarding specific capital improvements is presented in the overview section of the budget document.

Fund	Cost	Grant/Contribution Funding	Loans
General Fund	\$405,056	\$47,888	\$0
Specific Purpose Tax Fund	\$504,400	\$0	\$0
Solid Waste Fund	\$94,000	\$0	\$0
Water Fund	\$360,398	\$236,643	\$0
Wastewater Fund	\$721,147	\$167,480	\$389,644
Electric Fund	\$232,782	\$10,000	\$0
Total	\$2,317,783	\$462,011	\$389,644

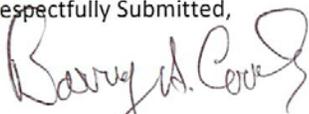
Conclusion

As is the case with many local governments, there are limited opportunities to increase revenues. It will be imperative that the City continue efforts which maximize cost containment and cost recovery options as well as alternative revenue sources. The City is facing a variety of challenges in the upcoming years including:

- The future of direct distribution from the State is uncertain. Elimination of this funding source would be a loss to the City of approximately \$690,000 annually. Approximately \$265,000 in direct distribution funds were used to offset the operating deficit in the General Fund. In past years direct distribution funds were used strictly for capital improvements. Declining operating revenues and increased costs have made it necessary to utilize these funds to maintain the day-to-day operations of the General Fund.
- The elimination of consensus funding resulted in a loss to the City of approximately \$1.6 every biennium. These funds were used for capital projects in the General Fund.
- The City’s use taxes continue to decline as the mineral industry continues to struggle and sales taxes remain close to FY15-16 levels, showing no significant improvement
- The future of the specific purpose tax is not guaranteed. The City has \$38.9 million in the 10-year capital improvements plan that has no secure funding source.

Although a sustainable budgeting process was started in FY13-14 the City has not yet achieved any significant long-term sustainability measures. The reality is that with the uncertainty of future state funding new or increased revenue sources must be developed or existing services will have to be reduced. While the 1 cent optional sales tax will help the City in completing several needed infrastructure projects over the next four years it is not a guaranteed source of revenue in the future and other sustainability measures must still be utilized. If we are unable to successfully earn more tax payer dollars, significant service cuts and increased fees will become a reality in the near future.

Respectfully Submitted,



Barry A. Cook
City Administrator

BUDGET PROCESS OVERVIEW

City of Cody FY17-18 Budget

Statutory Requirements

The City's budget is prepared on a fiscal year basis beginning each July 1st and running through the following June 30th. The budget must present a complete financial plan for the City, setting forth all estimated revenues, expenditures, and other financing sources for the ensuing fiscal year, together with the corresponding figures for the previous fiscal year. In estimating the anticipated revenues, consideration must be given to any unexpected surpluses and the historical percentage of tax collections. Further, the budget must show a balanced relationship between the total proposed expenditures and the total anticipated revenues with the inclusion of beginning funds.

All incorporated first class cities and towns must comply with the provisions of the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through W.S. 16-4-124) in preparing its budget. This act requires:

1. All departments must submit their budget requests to the budget officer by May 1st of each year. The budget officer must prepare a tentative budget for each fund and file it with the governing body no later than May 15th of each year;
2. The budget shall be in a format which best serves the needs of the municipality;
3. The budget must contain actual revenues and expenditures for the last completed fiscal year, estimated total revenues and expenditures for the current fiscal year, and estimated available revenues and expenditures for the ensuing budget year, and the year-to-year change in estimated revenues;
4. Each budget must contain the estimates developed by the budget officer together with specific work programs and other supportive data requested by the governing body, and must be accompanied by a budget message which outlines the proposed financial policies for the budget year and explains any changes from the previous year;
5. The proposed budget for the city or town must be reviewed and considered by the governing body in a regular or special meeting called for this purpose. After holding a public hearing, the governing body must adopt the budget (W.S. 16-4-109);
6. A summary of the budget the governing body proposes to adopt must be entered into the minutes;
7. The summary of the proposed budget must be published at least one (1) week before the date of the public hearing in a newspaper having general circulation in that locality, or if there is none, by posting the notice in three (3) conspicuous places within the municipality. Copies of publications of hearings shall be furnished to the director of the state department of audit.
8. No appropriation in the final budget of any fund can be in excess of the estimated expendable revenue with the inclusion of beginning funds for the fund for the budget year (W.S. 16-4-110);
9. No later than the day after the public hearing, the governing body must make the necessary appropriations and adopt the budget which, will be in effect for the next fiscal year barring further amendment;

BUDGET PROCESS OVERVIEW

City of Cody FY16-17 Budget

10. A copy of the adopted budget, certified by the budget officer, must be furnished to the County Commissioners on or before July 31st (W.S. 39-2-401) for the necessary property tax levies (W.S. 16-4-111).

Basis of Accounting

Budgets for governmental funds are prepared using the modified cash basis of accounting. Proprietary fund budgets are prepared using the accrual basis of accounting. The modified cash basis of accounting uses elements of both the cash basis and accrual basis of accounting. Under the cash basis, transactions are recognized when there is either incoming cash or outgoing cash. Under the accrual basis, transactions are recorded when revenue is earned and expenses when they are incurred, irrespective of any changes in cash.

The statutory legal level of control at which expenditures may not legally exceed appropriations is the fund level. The City adopts, manages and amends its budget at the department level as well as by total fund level. Management control is at budgetary line item level. The Council may amend the budget once it is approved and may authorize transfers within the various budgetary programs in any fund. Unused appropriations for all funds lapse at the end of the year. The City does not use encumbrance accounting.

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW

City of Cody FY17-18 Budget

Overview

In 2013 the City Council adopted the Capital Improvements Program (CIP) as part of the Financial Management Policy. This program is designed to:

- Facilitate inter-departmental participation in the identification of potential capital improvement projects and purchases;
- Identify the current and future capital needs in each area of service within the City;
- Prioritize capital projects and purchases within each service area;
- Match available financial resources to the capital needs of the community.

The CIP is a multi-year, fiscal planning document that identifies long-term improvements to the City's infrastructure and facilities, and provides a program for prioritizing, scheduling and funding. It is comprised of two parts: a capital budget, which is the upcoming fiscal year's plan; and a capital program, which is the plan for capital expenditures for the nine years beyond the capital budget. The ten-year CIP will be evaluated annually to account for changes in funding availability, project costs and priorities.

Capital Projects Defined

A capital infrastructure or improvement project is defined as:

- Infrastructure or improvement projects as defined by the City's Capital Assets Policy with a minimum total cost of \$25,000
- Purchase of equipment as defined by the City's Capital Assets Policy with a minimum individual cost of \$5,000
- Purchase of land or intangibles as defined by the City's Capital Assets Policy with a minimum total cost of \$5,000

The resulting project or purchase must have a useful life of more than one year and result in the creation of a new asset or the extension of an existing asset's useful life, value and/or operational capacity.

CIP Development Process

Each year as part of the budget process, capital project lists are submitted by City departments. Included on these lists all needed improvements and purchases that should be constructed or started during the next ten fiscal years. Project requests are reviewed by the Department Heads and Budget Committee as part of the budgeting process and determinations are made which projects will move forward to the proposed budget for Council consideration. If approved by the Council the CIP budget is adopted along with the annual operating budget. Occasionally, unforeseen needs, changing cost and revenue realities or shifts in City priorities will cause a project, or a number of projects, to be either bumped forward or back in the schedule and any changes of this nature would be reflected in future CIP documents. Changes to a current year's capital budget would require Council action.

10-Year Capital Improvements Program

The current capital improvements program presents the City's plan for infrastructure development and improvements as well as capital equipment purchases. As part of the budget process, the Council adopts the first year of the CIP with the additional years recommended as a plan for future expenditures. The plan covers a total of \$38.9 million in projected capital improvements and purchases over the next ten years. Expenditures in the current year's plan are \$2,317,783. Completed projects from prior years' plans are not included in the current plan however projects that began in a prior year and are continuing into the current or future years are included on the schedule for historical purposes. Purchases of vehicle and equipment that are part of the Vehicle Replacement Plan are also not included in the CIP.

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW

City of Cody FY17-18 Budget

FY2017-2018 Capital Improvements Plan

General Fund		
Police	Copier/Scanner/Fax replacement	\$ 15,000
Police	Body & in car camera system	\$ 140,000
Parks	Aerovator	\$ 8,900
Parks	Trailhead Open Space Development Phase 1	\$ 80,000
Public Facilities	Portable Sound System	\$ 6,000
Aquatics	Aquatic Pool Controller	\$ 8,000
Streets	Panorama Subdivision Asphalt Overlay	\$ 30,300
Streets	Monument Street Overlay	\$ 73,330
Streets	City Shop Roof Replacement	\$ 25,000
Streets	Hydraulic Breaker*	\$ 2,600
Streets	Plow for Dump Truck D13	\$ 9,126
Streets	Loader Snow Pusher	\$ 6,800
TOTAL		\$ 405,056

Specific Purpose Tax Fund		
Streets	ADA Ramp Installations	\$ 254,400
Streets	Chip Sealing	\$ 250,000
TOTAL		\$ 504,400

Enterprise Funds		
Solid Waste	Recycling Baler	\$ 94,000
Water	Beacon Hill water tank	\$ 353,198
Water	Hydraulic Breaker*	\$ 2,600
Water	Sign Board*	\$ 4,600
Wastewater	Wastewater Treatment Facility Phase 1	\$ 716,547
Wastewater	Sign Board*	\$ 4,600
Electric	Beacon Hill Tie Line Phase 2	\$ 88,973
Electric	Snow Plow Attachment for Pickup	\$ 10,000
Electric	Hydraulic Breaker*	\$ 2,600
Electric	Sign Board	\$ 4,600
Electric	Infrared Camera	\$ 8,500
Electric	Electric Lines 36th St	\$ 36,741
Electric	Electric Lines Carey St	\$ 21,075
Electric	Electric Lines Allen Ave	\$ 60,293
TOTAL		\$ 1,408,327

GRAND TOTAL		\$2,317,783
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*cost split between multiple departments

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW

City of Cody FY17-18 Budget

General Fund		Fiscal Year										
Department	Prior Years	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	Total
Mayor-Council	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,000	\$0	\$0	\$0	\$73,000
Administrative Services	\$0	\$0	\$42,000	\$-	\$86,000	\$26,000	\$-	\$21,000	\$26,000	\$0	\$0	\$201,000
Police Department	\$0	\$155,000	\$115,000	\$0	\$6,000	\$0	\$127,000	\$6,000	\$120,000	\$0	\$0	\$529,000
Parks Maintenance	\$70,000	\$88,900	\$235,000	\$55,000	\$400,000	\$55,000	\$190,550	\$0	\$60,000	\$0	\$400,000	\$1,554,450
Public Facilities	\$0	\$6,000	\$0	\$40,000	\$145,000	\$0	\$0	\$0	\$35,000	\$0	\$120,000	\$346,000
Recreation	\$0	\$0	\$16,000	\$31,000	\$70,000	\$6,000	\$61,000	\$200,000	\$-	\$11,000	\$0	\$395,000
Aquatics	\$0	\$8,000	\$15,000	\$75,000	\$85,000	\$120,000	\$125,000	\$460,000	\$545,000	\$200,000	\$20,000	\$1,653,000
Streets Maintenance	\$0	\$147,156	\$202,742	\$642,241	\$95,464	\$1,726,472	\$1,303,924	\$2,337,168	\$1,279,778	\$1,785,185	\$4,199,119	\$13,719,248
Fund Total	\$70,000	\$405,056	\$625,742	\$843,241	\$887,464	\$1,933,472	\$1,807,474	\$3,097,168	\$2,065,778	\$1,996,185	\$4,739,119	\$18,470,698

Specific Purpose Tax Fund		Fiscal Year										
Department	Prior Years	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	Total
Streets Maintenance	\$0	\$504,400	\$504,400	\$504,400	\$504,400	\$0	\$0	\$0	\$0	\$0	\$0	\$2,017,600
Wastewater	\$0	\$0	\$0	\$544,250	\$1,632,750	\$805,400	\$0	\$0	\$0	\$0	\$0	\$2,982,400
Fund Total	\$0	\$504,400	\$504,400	\$1,048,650	\$2,137,150	\$805,400	\$0	\$0	\$0	\$0	\$0	\$5,000,000

Enterprise Funds		Fiscal Year										
Department	Prior Years	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	Total
Solid Waste	\$0	\$94,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,000
Water	\$0	\$360,398	\$1,589,389	\$1,589,389	\$187,200	\$172,700	\$154,645	\$161,867	\$431,640	\$360,000	\$412,500	\$5,419,728
Wastewater	\$3,040,953	\$721,147	\$0	\$0	\$0	\$0	\$88,128	\$51,660	\$33,408	\$53,856	\$85,000	\$4,074,152
Electric	\$93,731	\$232,782	\$195,706	\$306,954	\$0	\$168,750	\$2,933,750	\$287,686	\$417,686	\$126,800	\$1,146,800	\$5,910,645
Fund Total	\$3,134,684	\$1,408,327	\$1,785,095	\$1,896,343	\$187,200	\$341,450	\$3,176,523	\$501,213	\$882,734	\$540,656	\$1,644,300	\$15,498,525

GRAND TOTAL	\$3,204,684	\$2,317,783	\$2,915,237	\$3,788,234	\$3,211,814	\$3,080,322	\$4,983,997	\$3,598,381	\$2,948,512	\$2,536,841	\$6,383,419	\$38,969,223
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COUNCIL PRIORITIES & GOALS

City of Cody FY17-18 Budget

Overview

The purpose of the City Council Goals and Priorities is to articulate key policy and service priorities for the City of Cody. This document guides the allocation of resources through the budget and capital improvement program to assure that organizational work plans and projects are developed that move the community towards the stated goals and objectives.

Council goals are long-term in nature and the City’s ability to make progress towards their achievement is based on the availability of resources at any given time. Implicit in the allocation of resources is the need to balance revenue sources and community impacts with service demands.

The City Council Goals and Priorities are dynamic and reviewed on an annual basis and updated or amended as needed to reflect the needs and wants of the community as well as changes in the external environment and community demographics.

Priorities & Goals

The City Council is committed to providing high quality and sustainable services for the Cody Community. The Council has identified the following as fundamental priorities and goals:

Improve & Maintain Infrastructure
Improve infrastructure and other public assets to retain our quality of life, provide for public safety, enhance the diversity of Cody’s economy and expand the year round employment base.
Objectives
<ul style="list-style-type: none"> • Provide for adequate streets, curbs, gutters, sidewalks, sewer and water that will make Cody a place that not only looks good but has adequate infrastructure • Promote an attractive environment and provide the necessary infrastructure for businesses and industries • Support a vibrant, year-round local economy that allows for economic growth while protecting Cody’s small town lifestyle
Utilities
Plan for public utilities, facilities, and services for long-term capacity to support existing needs, future residential, commercial and industrial development, and city expansion within the growth area
Objectives
<ul style="list-style-type: none"> • The City of Cody and other local service providers should maintain the ability to provide water and sewer facilities, electric power, natural gas and other services to accommodate anticipated growth of the City within the growth area • Locate utilities in areas that allow for easy access, efficient maintenance and support community character and coordinated through the utility coordination meetings • Continue to reliably provide domestic and irrigation water to households and businesses within Cody’s growth area, accommodating future growth and demand and search for possible expansion opportunities • Provide storm water management systems that mitigate the impacts of heavy storm and flood events, address the effects of development, and protect the health of the public and the environment • Manage Cody’s waste stream and waste collection systems in a way that is both efficient and cost-effective • Support the development of communication systems that support residential, business, and industrial activities throughout the city

COUNCIL PRIORITIES & GOALS

City of Cody FY17-18 Budget

Public Safety

Provide for professional public safety services to protect the community

Objectives

- Support adequate staffing, work efficiency and visibility for law enforcement personnel
- Support updated and effective equipment and materials
- Provide adequately trained staff available for building inspections
- Continue to support other emergency services vital to the health and welfare of citizens

Land Use Development

Ensure a consistent and predictable pattern of development throughout the city. Promote compatibility with the desired future character of each area.

Objectives

- Promote a balanced mix of residential, commercial, office, and industrial uses throughout the community
- Promote infill and redevelopment projects within existing neighborhoods and commercial areas
- Support a development review process that is efficient and predictable
- Examine the building codes and adopt only those that are appropriate to Cody

Reliable Sources of Energy

Ensure that Cody has reliable sources of energy for current and future generations.

Objectives

- Provide the most cost effective highest quality energy sources to citizens

Create a Safe Transportation Network

Create a safe, integrated, multi-modal transportation network with expanded transportation options and new street types to build a connected and efficient transportation system for all transportation modes

Objectives

- Cody's street network should be well-designed, well-maintained, interconnected and multi-modal
- Develop a system of sidewalks, pathways, and trails that safely and appropriately improves pedestrian connectivity to Cody's parks, schools, neighborhood services, business districts, and recreation areas

Adequate Parking

Provide for adequate vehicle parking for residents and visitors

Objectives

- Provide and maintain parking to support downtown businesses, community destinations, and special events

Neighborhood Community

Maintain a neighborly, hospitable, and healthy community with opportunities for social interaction and reinforcement of Cody's small-town lifestyle

Objectives

- Support entertainment and events for residents and visitors to maintain a high quality of life and encourage a sense of community
- Provide amenities and facilities for both residents and visitors that contribute to a safe, healthy community
- Maintain a sense of community by encouraging civic engagement and volunteerism

COUNCIL PRIORITIES & GOALS

City of Cody FY17-18 Budget

Airport Development

Support, monitor and oversee the activities of the Yellowstone Regional Airport and vicinity

Objectives

- Development within the vicinity of the airport should be compatible with airport uses and impacts
- Support the health and expansion of air service to Cody
- Follow FAA guidelines
- Support the Cody Yellowstone Air Improvement Resources group

Promote a Park System

Promote a park system that meets local needs and provides convenient access to outdoor recreation

Objectives

- Maintain existing parks and park amenities
- Find opportunities to provide park improvements in areas that are currently underserved or in need of additional park space

Year-Round Recreational Activities

Allow opportunities for year-round recreational activities and amenities oriented to both residents and visitors

Objectives

- Maintaining existing recreational facilities and amenities
- Identify demand for and available funding methods for new, improved, or expanded recreation activities, attractions, and opportunities
- Encourage organizations to provide funding for additional recreational activities as well as the maintenance and upkeep.

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DEBT SERVICE OVERVIEW

City of Cody FY17-18 Budget

Overview

Pursuant to the Wyoming Constitution Article 16 Section 5, the City Council has the power to contract indebtedness on behalf of the City by borrowing money or issuing bonds to carry out the objectives or purposes of the City. The amount of debt that can be created is limited to four percent (4%) of the assessed valuation of the taxable property plus an additional four percent (4%) for the building and constructing of sewerage systems. This limitation does not apply to debt incurred for the construction, establishing, extending, and maintaining of water works and supplying water for the municipality and its inhabitants. The City's legal debt limit is currently calculated as follows:

2017 Valuation	\$130,722,868
Debt Limit – 4% of Value	\$5,228,914
Debt Limit – additional 4% for sewerage system construction	\$5,228,914
Total amount of general obligation debt outstanding applicable to limit	\$0
Net debt limit available	\$10,457,828

In addition to the eight mills, the statute also provides cities and towns with the ability to levy a sufficient number of mills for the payment of principal and interest of general obligation indebtedness within the limits prescribed in article 16, section 5, of the Wyoming constitution. W.S.39-13-104(c)(ii).

Authorized Types of Bonds

The City may issue the following types of bonds:

- **General Obligation Bonds** - Subject to the limitations above, the City has the power to issue general obligation coupon bonds for public improvements (W.S. 15-7-101). Before general obligation bonds can be issued, the governing body must pass an ordinance specifying the purpose of the bonds and obtain the approval of the voters at a regular or special election. The City of Cody has no outstanding general obligation bonds

- **Local Improvement Bonds** – When the governing body of any city determines that improvements such as the construction of streets, curbs, gutters, sidewalks and the like will benefit adjoining property it can create a local improvement district and assess all or part of the cost of the improvements against the benefiting properties. The governing body, by Ordinance, can issue local improvement bonds to finance such improvements (W.S. 15-6-131 through 15-6-448). These bonds are not subject to the debt limitation. The City of Cody has no outstanding local improvement bonds.

- **Revenue Bonds** – Revenue bonds are payable solely from the revenues of specified income-producing property such as water and electric facilities. They are issued to finance the cost of acquiring, constructing or improving specific property and are not subject to the debt limit. Generally, before revenue bonds can be issued the governing body must (1) pass an ordinance which describes the contemplated project, estimates its cost and useful life and states the amount of bonds to be issued along with all details in connection with the bonds; and (2) when required by law (W.S. 15-7-111), obtain the approval of the voters at a regular or special election. The City of Cody has no outstanding revenue bonds.

DEBT SERVICE OVERVIEW

City of Cody FY17-18 Budget

Issued Debt

In FY16-17 the City of Cody issued debt in the Wastewater Fund in the amount of \$1,884,750 for the wastewater treatment facility upgrade and expansion project Phase 1. This is a \$3.6 million project which will be completed over two fiscal years (see the Capital Improvements Projects section of the budget for project details). The loan is funded through the Wyoming Office of State Lands and Investments using federal dollars from the U.S. Environmental Protection Agency Safe Clean Water Act.

The loan is payable in annual installments over a 20-year period at 2.5% interest. Repayment on the loan does not begin until the notice of substantial completion is issued. The estimated repayments schedule is as follows:

Date	Principle	Rate	Interest	Total Debt Service	Balance
					\$ 1,884,750.00
2017	\$ 73,782.55	2.50%	\$ 47,118.75	\$ 120,901.30	\$ 1,810,967.45
2018	\$ 75,627.11	2.50%	\$ 45,274.19	\$ 120,901.30	\$ 1,735,340.34
2019	\$ 77,517.79	2.50%	\$ 43,383.51	\$ 120,901.30	\$ 1,657,822.55
2020	\$ 79,342.19	2.50%	\$ 41,559.11	\$ 120,901.30	\$ 1,578,480.36
2021	\$ 81,439.29	2.50%	\$ 39,462.01	\$ 120,901.30	\$ 1,497,041.07
2022	\$ 83,475.27	2.50%	\$ 37,426.03	\$ 120,901.30	\$ 1,413,565.80
2023	\$ 85,562.15	2.50%	\$ 35,339.15	\$ 120,901.30	\$ 1,328,003.65
2024	\$ 87,610.25	2.50%	\$ 33,291.05	\$ 120,901.30	\$ 1,240,393.40
2025	\$ 89,891.46	2.50%	\$ 31,009.84	\$ 120,901.30	\$ 1,150,501.94
2026	\$ 92,138.75	2.50%	\$ 28,762.55	\$ 120,901.30	\$ 1,058,363.19
2027	\$ 94,442.22	2.50%	\$ 26,459.08	\$ 120,901.30	\$ 963,920.97
2028	\$ 96,737.25	2.50%	\$ 24,164.05	\$ 120,901.30	\$ 867,183.72
2029	\$ 99,221.71	2.50%	\$ 21,679.59	\$ 120,901.30	\$ 767,962.01
2030	\$ 101,702.25	2.50%	\$ 19,199.05	\$ 120,901.30	\$ 666,259.76
2031	\$ 104,244.81	2.50%	\$ 16,656.49	\$ 120,901.30	\$ 562,014.95
2032	\$ 106,812.43	2.50%	\$ 14,088.87	\$ 120,901.30	\$ 455,202.52
2033	\$ 109,521.24	2.50%	\$ 11,380.06	\$ 120,901.30	\$ 345,681.28
2034	\$ 112,259.27	2.50%	\$ 8,642.03	\$ 120,901.30	\$ 233,422.01
2035	\$ 115,065.75	2.50%	\$ 5,835.55	\$ 120,901.30	\$ 118,356.26
2036	\$ 118,356.26	2.50%	\$ 2,967.01	\$ 121,323.27	\$ -
Totals	\$ 1,884,750.00		\$ 533,697.97	\$ 2,418,447.97	\$ -

DEPARTMENTAL BUDGET OVERVIEW

City of Cody FY17-18 Budget

General Government

City Council & Appointed Officials

The legislative officers of the City consist of a mayor and six council members. Collectively, this body is called the City Council and often referred to as the Governing Body. The Council has the responsibility of determining community needs and establishing immediate and long-range policies consistent with those needs. In addition, the Council is responsible for the appointment of the City Administrator, City Attorney, and Municipal Court Judge.

The City Attorney serves as legal advisor to the Council, the City Administrator, and other departments and officers of the City. The City Attorney services include issuing oral and written opinions, drafting contracts, legislation, and other formal documents, and reviewing all contracts and legal instruments to which the City is a party. Additionally, the City Attorney represents the City as prosecuting attorney for Municipal Court. The Municipal Court Judge serves as the judicial authority in the hearing and sentencing of Municipal Court cases.

City Administration

The City Administrator's office provides administrative direction and coordination for the entire City organization. The City Administrator is charged with implementing legislative policies and managing all affairs of the City as directed by the Council. This division accomplishes these services with support from professional and technical staff throughout the various departments of the City.

Administrative Services

This department is responsible for many administrative and financial functions of the City including budgeting and financial management, purchasing, payroll, preparing financial statements and intergovernmental reports, utility billing, revenue collection, and coordination of the annual audit process. Administrative functions include preparing and maintaining Council documents, records management, public communication, personnel, and providing administrative support to other departments of the City. This department also maintains the City's computer network and numerous workstations, ensuring software licensing compliance and computer upgrades. Although Municipal Court is closely associated with the Police Department, the daily activities and management are overseen by Administrative Services. The major functions of Municipal Court include coordinating citations, preparing court documents and judgments, and tracking and collecting fines assessed.

General Government – Governmental Funds*	Mayor - Council	City Administrator	Administrative Services	Total
Personnel	\$81,357	\$149,674	\$989,159	\$1,220,191
Materials, Supplies & Maintenance	\$36,100	\$3,450	\$77,486	\$117,036
Contractual & Administrative	\$395,981	\$2,100	\$230,697	\$628,778
Interfund Transfers	\$130,765	\$0	\$1,751	\$132,516
Depreciation & Bad Debt Write Offs	\$0	\$0	\$59,397	\$59,397
Expense Total	\$644,203	\$155,224	\$1,358,491	\$2,157,918

*general government expenses are budgeted in the General Fund and Lodging Tax Fund

DEPARTMENTAL BUDGET OVERVIEW

City of Cody FY17-18 Budget

Public Safety

Police Department

The Police Chief provides administrative and policy direction for the department. Reporting to the Chief are the Assistant Police Chief, the Detective Sergeant and the administrative personnel. Uniformed officers report to shift Sergeants.

Sworn uniformed police officers perform the functions thought of as traditional police work; traffic enforcement, investigating crimes, routine patrol, and responding to service calls. Detectives are responsible for the major criminal investigations such as child abuse, sexual assaults, aggravated assaults, felony theft, felony financial crimes, etc.

The Police Department also supports several law enforcement programs within the division such as the school resource officer, bomb squad support for Wyoming Homeland Security Region 6 response team, code enforcement and tactical team.

Public Safety	Police	Total
Personnel	\$2,210,510	\$2,210,510
Materials, Supplies & Maintenance	\$208,306	\$208,306
Contractual & Administrative	\$408,431	\$408,431
Capital Outlay	\$155,000	\$155,000
Interfund Transfers	\$53,130	\$53,130
Depreciation & Bad Debt Write Offs	\$3,598	\$3,598
Expense Total	\$3,038,975	\$3,038,975

Parks, Recreation and Facilities

Parks Maintenance

This department provides general maintenance of the City parks system, landscaping, and maintenance of the athletic fields. Functions include turf mowing, trimming, weed control, repairs to park amenities, planting and pruning, and sprinkler system installation and maintenance.

Recreation and Aquatics Center

The Paul Stock Aquatics and Recreation Center operates seven days per week and offers a variety of youth and adult activities including aerobics, swimming lessons, and organized sports. The facility boasts many amenities including a full gymnasium, sport courts, suspended walking/jogging track, exercise equipment, and pool area.

Public Facilities

This department provides maintenance support to all City facilities as well as providing oversight of the City Auditorium. The auditorium is available for public use on a fee basis and has various amenities such as a large convention area, full service kitchen, and a smaller meeting room. The auditorium also rents out tables, chairs, and display booths for conventions and shows held at City facilities.

DEPARTMENTAL BUDGET OVERVIEW

City of Cody FY17-18 Budget

Parks, Recreation & Facilities	Parks Maintenance	Public Facilities	Recreation	Aquatics	Total
Personnel	\$511,528	\$339,161	\$787,622	\$511,074	\$2,149,385
Materials, Supplies & Maintenance	\$131,190	\$98,636	\$115,039	\$71,290	\$416,155
Contractual & Administrative	\$128,008	\$62,586	\$163,727	\$187,758	\$542,079
Capital Outlay	\$88,900	\$6,000	\$0	\$8,000	\$102,900
Interfund Transfers	\$36,135	\$3,610	\$3,649	\$0	\$43,394
Depreciation & Bad Debt Write Offs	\$0	\$0	\$1,808	\$0	\$1,808
Expense Total	\$895,761	\$509,993	\$1,071,845	\$778,122	\$3,255,721

Public Works – Governmental Funds

Community Development

This department performs the functions of building plan review and inspection, engineering design and management services, land use planning, zoning and subdivision review, and management of Public Works.

Streets Maintenance

This department is responsible for the maintenance and repair of all city streets and alleys. This includes the maintenance of the City's storm drainage system, patching and repairing of streets, chip sealing, curb and street striping, and street sweeping and cleaning. Snow removal and coordination of the annual fall and spring city-wide cleanup are others major area of responsibility of this division

Vehicle Maintenance

This department provides the labor and equipment required to maintain all police cruisers, city cars and trucks, heavy equipment, smaller specialty equipment, and tools for all City departments. The majority of all specific parts, supplies and labor are charged directly to the appropriate divisions. This division is also responsible for coordinating all city-wide new vehicle and equipment purchases.

Vehicle Replacement

This department accounts for the purchases of replacement vehicles and equipment City-wide. Each department pays an annual allocation into this fund.

Public Works Governmental Funds	Community Development	Streets Maintenance [^]	Vehicle Maintenance	Vehicle Replacement [*]	Total
Personnel	\$576,734	\$529,493	\$156,152	\$0	\$1,262,379
Materials, Supplies & Maintenance	\$18,045	\$446,171	\$23,769	\$0	\$487,985
Contractual & Administrative	\$11,171	\$105,870	\$130,414	\$0	\$247,456
Capital Outlay	\$0	\$651,556	\$0	\$537,250	\$1,188,806
Debt Service	\$0	\$0	\$0	\$0	\$0
Interfund Transfers	\$4,026	\$130,136	\$2,069	\$0	\$136,231
Depreciation & Bad Debt Write Offs	\$43	\$0	\$0	\$0	\$43
Expense Total	\$610,018	\$1,863,226	\$312,405	\$537,250	\$3,322,899

^{*}Vehicle replacement expenses are budgeted in the Vehicle Replacement Fund

[^]Streets capital projects are budgeted in the General Fund and Specific Purpose Tax Fund

DEPARTMENTAL BUDGET OVERVIEW

City of Cody FY17-18 Budget

Public Works – Business Type Funds

Solid Waste

This department is responsible for the collection of all solid waste and recycling efforts within the City boundaries. The City provides both rollout and dumpster solid waste service to approximately 5,300 residential and commercial customers. This department also operates a full time recycling center which handles a variety of recyclable materials.

Water

This department is responsible for the operation and maintenance of the City's treated water and raw water systems and storage tanks for approximately 5,100 residential and commercial customers. It provides maintenance and support for water mains, valves, fire hydrants, pumps, and reservoirs within the water systems.

Wastewater

This department is responsible for the treatment, monitoring, and maintenance of the City's sewer lines, manholes, lagoons, and related appurtenances for approximately 4,800 residential and commercial customers. It also provides for monitoring, sampling, and testing of wastewater flows as required by the EPA and DEQ.

Electric

This department is responsible for the operation and maintenance of the City's electric utility. The City provides electrical service to approximately 6,000 residential, commercial, and industrial customers within the City's boundaries. It also provides technical support to other departments and has an established meter testing program.

Public Works Enterprise Funds	Solid Waste	Water	Wastewater	Electric	Total
Personnel	\$629,288	\$388,030	\$285,279	\$1,061,069	\$2,363,666
Materials, Supplies & Maintenance	\$150,233	\$170,240	\$132,190	\$325,045	\$777,708
Contractual & Administrative	\$885,936	\$1,683,887	\$197,709	\$9,771,073	\$12,538,604
Capital Outlay	\$94,000	\$360,398	\$721,147	\$232,782	\$1,408,327
Interfund Transfers	\$470,973	\$430,303	\$304,882	\$1,193,122	\$2,399,280
Debt Service	\$0	\$0	\$120,902	\$0	\$120,902
Depreciation & Bad Debt Write Offs	\$109,215	\$342,564	\$503,497	\$453,558	\$1,408,834
Expense Total	\$2,339,644	\$3,375,422	\$2,265,607	\$13,036,648	\$21,017,321

EXPENSE OVERVIEW

City of Cody FY17-18 Budget

City Wide Expense Overview

In an effort to simplify financial reporting, the City of Cody has organized its expense budgets into separate categories: Personnel, Materials Supplies and Maintenance, Contractual and Administrative, Capital Outlay, Pass Through-Grants, Interfund Transfers, and Non-Cash Expenses. Total budgeted expenses for FY17-18 for all funds are \$32,792,833. The majority of the expenses are in the Enterprise Funds which account for 65% of the City-wide budget.

Expenses – all Funds by Fund				
	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Percent Change
General Fund	\$11,721,632	\$10,577,598	(\$1,144,034)	(9.76%)
Pass Through Grants	\$0	\$0	\$0	0.00%
Vehicle Replacement Fund	\$564,836	\$537,250	(\$27,586)	(4.88%)
Lodging Tax Fund	\$160,784	\$156,265	(\$4,519)	(2.81%)
Public Improvements Fund	\$16,540	\$0	(\$16,540)	(100.00%)
Specific Purpose Tax Fund	\$0	\$504,400	\$504,400	100.00%
Solid Waste Fund	\$2,325,251	\$2,339,644	\$14,393	0.62%
Water Fund	\$3,198,578	\$3,375,422	\$176,844	5.53%
Wastewater Fund	\$4,631,569	\$2,265,607	(\$2,365,962)	(51.08%)
Electric Fund	\$12,854,364	\$13,036,648	\$182,285	1.42%
Total	\$35,473,554	\$32,792,833	(\$2,680,720)	(7.56%)

Expenses – all Funds by Category				
	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Percent Change
Personnel	\$9,103,946	\$9,206,131	\$102,185	1.12%
Materials, Supplies & Maintenance	\$2,303,834	\$1,997,529	(\$306,305)	(13.30%)
Contractual & Administrative	\$14,723,872	\$14,365,347	(\$358,525)	(2.43%)
Operating Grants	\$48,133	\$9,660	(\$38,473)	(79.93%)
Capital Outlay	\$5,995,402	\$2,855,033	(\$3,140,369)	(52.38%)
Debt Service	\$120,902	\$120,902	\$0	100.00%
Pass Through Grants	\$0	\$0	\$0	0.00%
Community Funding	\$33,930	\$0	(\$33,930)	(100.00%)
Interfund Transfers	\$1,688,647	\$2,764,550	\$1,075,903	63.71%
Depreciation & Bad Debt Write Offs	\$1,454,887	\$1,473,681	\$18,794	1.29%
Total	\$35,473,554	\$32,792,833	(\$2,680,720)	(7.56%)

Personnel

Personnel costs account for 28% or \$9,206,131 of the City's total expenses for all funds. Total personnel costs increased 1.12% from the prior fiscal year. The majority of personnel costs are in the General Fund which provides the major governmental services such as administration, police, streets, community development and parks & recreation. This category encompasses all costs associated with personnel including full time and regular part time employees, temporary and seasonal staff, payroll taxes and benefits. Detailed information regarding wage and benefit costs and staffing is presented in the Personnel Overview in the budget document.

Materials, Supplies and Maintenance

Materials, supplies and maintenance costs account for approximately 6% or \$1,997,529 of the City's total expenditures for all funds. This is a decrease of approximately 13% from the prior fiscal year. This category encompasses purchased goods and supplies and the types of expenditures which fall under this category include fuel, postage, chemicals, office and cleaning supplies, tools, parts etc.

EXPENSE OVERVIEW

City of Cody FY17-18 Budget

Contractual and Administrative Costs

Contractual and administrative costs account for approximately 44% or \$14,365,347 of the City's total expenses for all funds. This is a decrease of approximately 2.5% from the prior fiscal year. This category encompasses contracted and professional services, community funding, utilities, leases, advertising expenses etc. In the Enterprise Funds, the largest expense in this category are the utility purchases for resale which include wholesale water and electricity as well as landfill dumping cost.

Capital Outlay

Capital outlay comprises approximately 9% or \$2,855,033 of the City's total expenses for all funds. This is a decrease of approximately 52% from the prior fiscal year and is mainly due to the wastewater treatment facility upgrade in the Wastewater Fund and the loss of consensus funding from the State. Capital outlay is money spent to acquire or upgrade capital assets such as machinery & equipment, land, buildings and infrastructure. The City of Cody's financial management plan defines what expenses are considered capital outlay and sets the criteria for classifying and recording the assets in the City's financial records. Detailed information regarding capital projects and purchases is presented in the Capital Improvements Program overview of the budget document.

Pass Through Grants

Pass-through grants are defined under GASB Statement 24 as: *Grants received by a recipient government to transfer or spend on behalf of a secondary recipient and should be recognized as revenues and expenditures/expenses in a governmental, proprietary or trust fund.* These grants are funded 100% by the granting agency and/or beneficiary. The City pays the invoices submitted for these projects and is reimbursed by the granting agency. Due to the timing difference between when expenses are incurred and when the reimbursements are received it is not uncommon for the grant revenue and expense amounts to differ in a single fiscal year. Pass through grant activity is accounted for only in the General Fund. The City has no pass-through grants budgeted for this fiscal year.

Debt Service

Debt service comprises less than 1% or \$120,902 of the City's total expenses for all funds. In FY16-17 the City of Cody issued debt in the Wastewater Fund in the amount of \$1,884,750 for the wastewater treatment facility upgrade and expansion project Phase 1. This is a \$3.6 million project which will be completed over two fiscal years (see the Capital Improvements Projects section of the budget for project details). The loan is funded through the Wyoming Office of State Lands and Investments using federal dollars from the U.S. Environmental Protection Agency Safe Clean Water Act. The loan is payable in annual installments over a 20-year period at 2.5% interest. Repayment on the loan is scheduled to begin after substantial completion on the project is achieved, which is expected to occur in FY17-18.

Interfund Transfers

Interfund transfers comprise approximately 8% or \$2,764,550 of the City's total expenses for all funds. The City of Cody utilizes interfund transfers for both operating and capital purposes such as allocations to the Vehicle Replacement Fund, operating transfers from the Lodging Tax fund to the General Fund to finance community events and activities paid for by General Fund departments, and operating transfers from the Enterprise Funds to the General Fund to pay for costs associated with accounting, utility billing, and other administrative services paid for by the General Fund. Detailed information regarding interfund transfers is presented in the Interfund Transfer Overview in the budget document.

Non-Cash Expenditures

Non-cash expenses comprise approximately 4% or \$1,473,681 of the City's total expenses for all funds. Non-cash expenses are those that do not involve real cash outlay or against which no real cash outflow has taken place. The City's non-cash expenditures are depreciation and bad debt write offs. Since the

EXPENSE OVERVIEW

City of Cody FY17-18 Budget

General Fund is not required to budget for depreciation, the majority of non-cash expenditures are reflected in the Business-Type Funds.

Governmental Type Funds Expenses

Governmental-Type Funds are used to account for activities which are not typically self-supporting and rely on tax sources such as public safety, streets, parks, recreation, community development and administration.

The Governmental-Type funds of the City of Cody include the General Fund, the Lodging Tax Fund, the Public Improvements Fund, the Specific Purpose Tax Fund, and the Vehicle Replacement Fund. These funds account for approximately 36% of the City's total expenses.

Governmental Type Funds Expense Summary by Category					
Expense Category	General Fund	Vehicle Replacement Fund	Lodging Tax Fund	Specific Purpose Tax Fund	Total
Personnel	\$6,842,465	\$0	\$0	\$0	\$6,842,465
Materials, Supplies & Maintenance	\$1,218,981	\$0	\$10,500	\$0	\$1,229,481
Contractual & Administrative	\$1,811,744	\$0	\$15,000	\$0	\$1,826,744
Capital Outlay	\$405,056	\$537,250	\$0	\$504,400	\$1,446,706
Debt Service	\$0	\$0	\$0	\$0	\$0
Interfund Transfers	\$234,506	\$0	\$130,765	\$0	\$365,271
Depreciation & Bad Debt Write Offs	\$64,846	\$0	\$0	\$0	\$64,846
Expense Total	\$10,577,598	\$537,250	\$156,265	\$504,400	\$11,775,513

Business-Type Funds Expenses

Business-Type funds are established to provide goods and services to the general public in exchange-type transactions and are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing these services to the general public on a continuing basis be financed or recovered primarily through user charges. These funds also generate revenue from investment income, capital grants & contributions and miscellaneous sources. Business-type funds are not tax-supported like the Governmental-Type funds.

The Business-Type funds of the City of Cody include the Solid Waste Fund, Water Fund, Wastewater Fund and Electric Fund. These funds account approximately 64% of the City's total expenses.

Business Type Funds Expense Summary by Category					
Expense Category	Solid Waste	Water	Wastewater	Electric	Total
Personnel	\$629,288	\$388,030	\$285,279	\$1,061,069	\$2,363,666
Materials, Supplies & Maintenance	\$150,233	\$170,240	\$132,190	\$325,045	\$777,708
Contractual & Administrative	\$885,936	\$1,683,886	\$197,709	\$9,771,073	\$12,538,603
Capital Outlay	\$94,000	\$360,398	\$721,147	\$232,782	\$1,408,327
Debt Service	\$470,973	\$430,303	\$304,882	\$1,193,122	\$2,399,280
Interfund Transfers	\$0	\$0	\$120,902	\$0	\$120,902
Depreciation & Bad Debt Write Offs	\$109,215	\$342,564	\$503,497	\$453,558	\$1,408,834
Expense Total	\$2,339,644	\$3,375,422	\$2,265,607	\$13,036,648	\$21,017,321

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FUND TYPES OVERVIEW

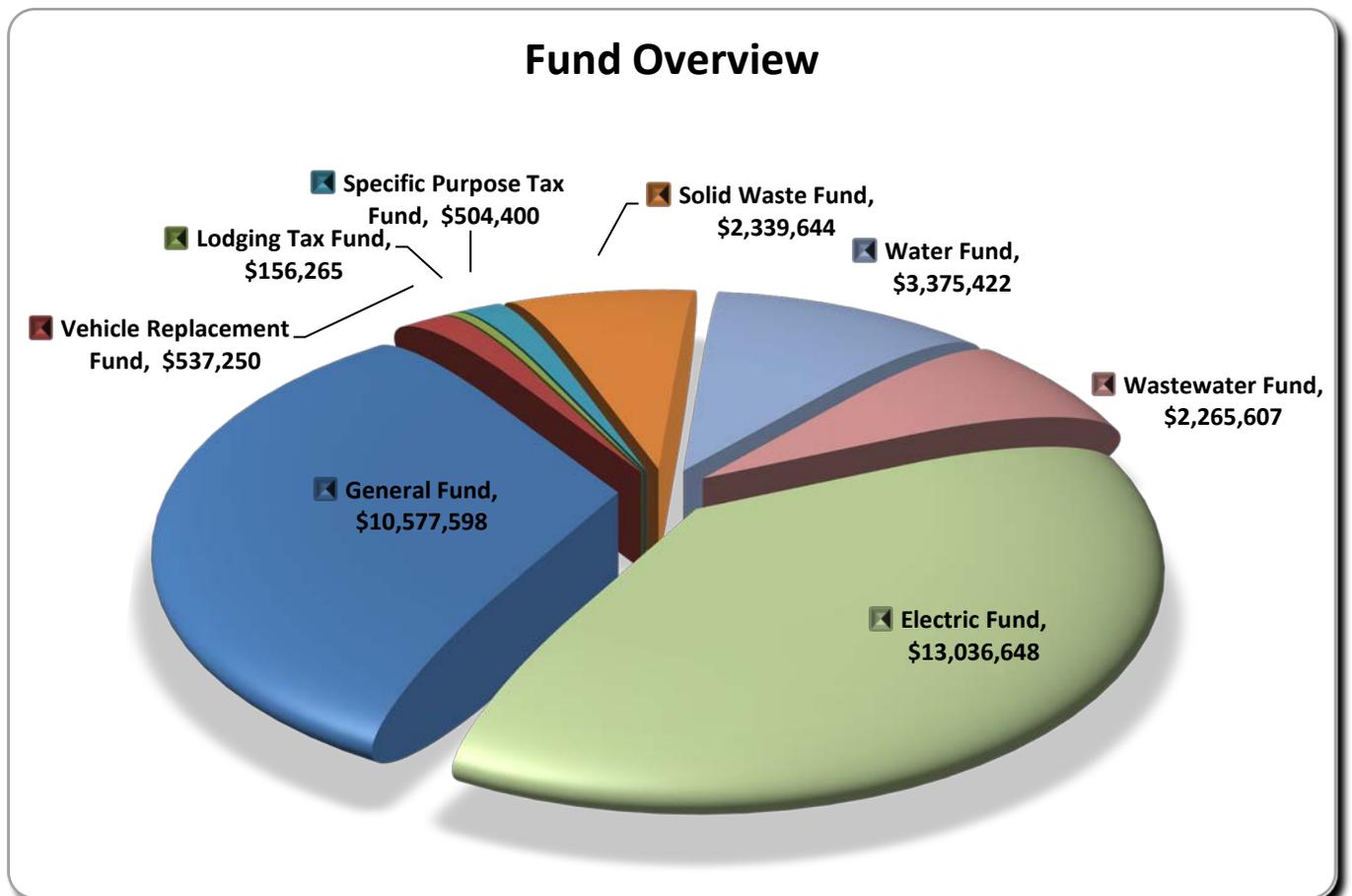
City of Cody FY17-18 Budget

Overview

The City of Cody's accounting system is organized on the basis of Accounting Funds, each of which is considered a separate government activity with its own accounting entity. The operations of each Accounting Fund consists of a separate set of accounts that comprise its revenues, expenditures, assets, liabilities and fund equity or fund balance. From a private sector perspective, each accounting fund can be considered a wholly owned subsidiary of the City or a separate independent business which must support all of the direct and indirect costs of providing services to the public.

Government resources are allocated and accounted for in these individual accounting funds based upon (1) the purpose for which they are to be spent, and (2) the means by which spending activities are controlled. This accounting system is used to aid the City Council, City Administrator and Department Heads in demonstrating compliance with finance-related legal and contractual requirements.

All City accounting funds are included in the annual budget and annual audited financial statements which are reviewed by the City's independent certified public accountants.

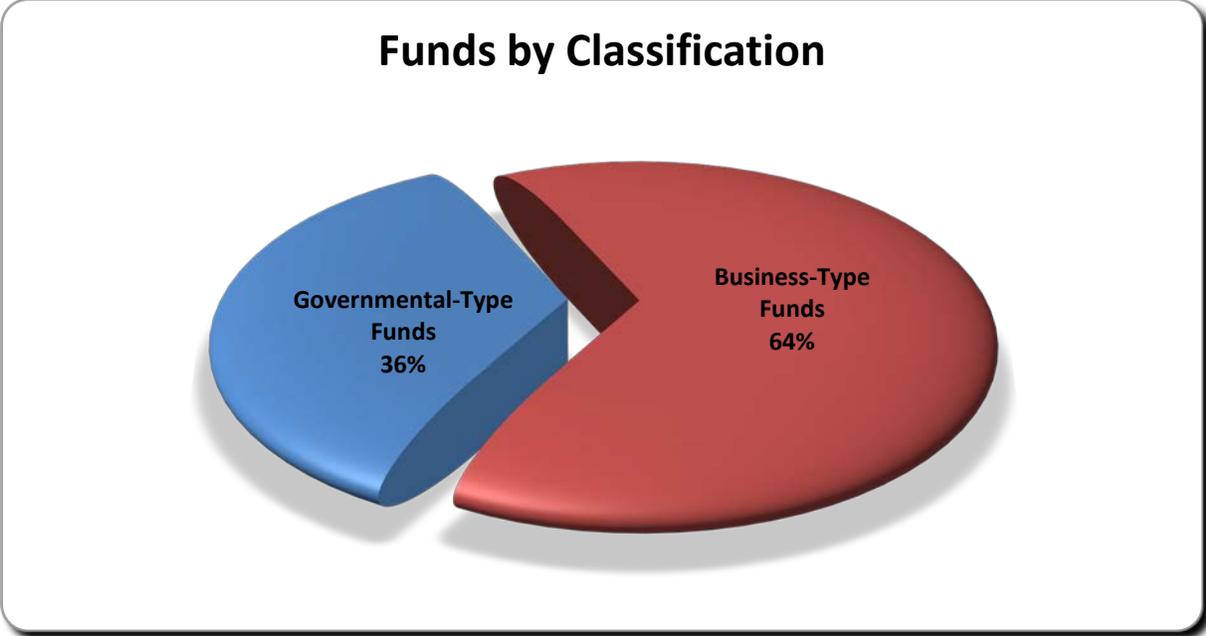


FUND TYPES OVERVIEW

City of Cody FY17-18 Budget

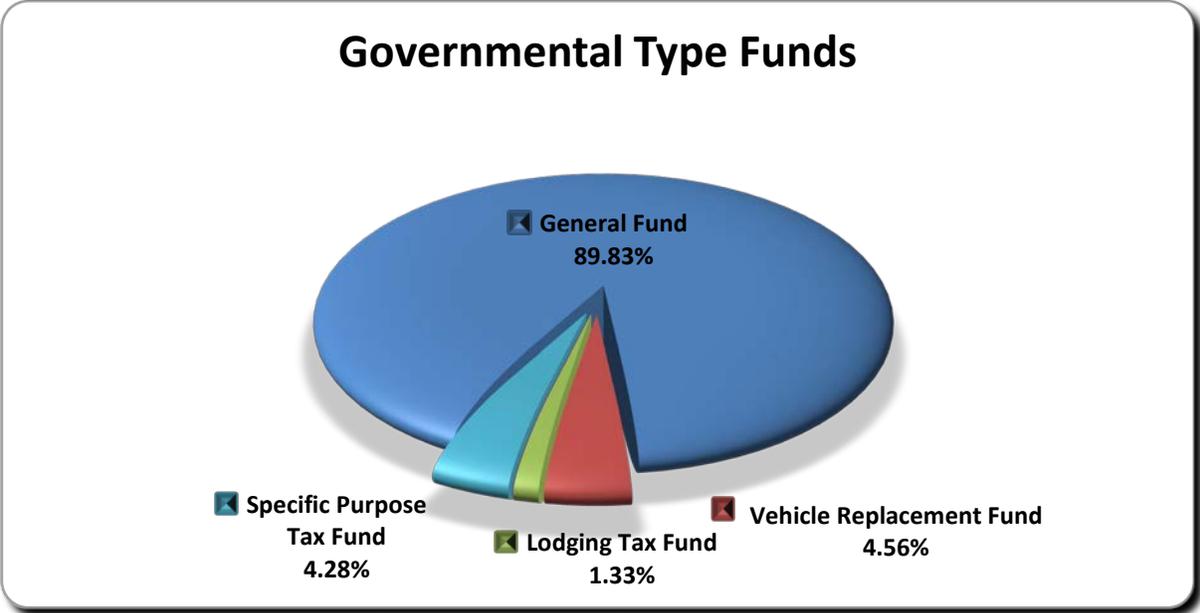
Fund Classification

Funds are further classified as either Governmental-Type or Business-Type in nature. Governmental-Type funds are used to account for the revenues, expenditures, assets and liabilities of tax-supported activities. Business-Type funds are established mainly to provide goods and services to the general public such as the sale of water and electricity, and are operated in a manner similar to a private business where fees are charged to external users to support operations.



Governmental Type Funds

The City of Cody operates four (4) governmental-type funds which account for the general activities of the government. These funds represent 36% of the City's total budget.



FUND TYPES OVERVIEW

City of Cody FY17-18 Budget

- **General Fund** - The General Fund is the chief operating fund of the City and is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund. Functions included in this fund are: Governing Body and Administration, Police, Parks Maintenance, Public Facilities, Recreation & Aquatics, Community Development, Streets, and Vehicle Maintenance. The General Fund represents approximately 90% of the Governmental-Type Funds budget.

Pass Through Grants - Pass-through grants, which are defined under GASB Statement 24 as: *Grants received by a recipient government to transfer or spend on behalf of a secondary recipient and should be recognized as revenues and expenditures/expenses in a governmental, proprietary or trust fund*, are accounted for under the General Fund budget. These grants are funded 100% by the granting agency and/or beneficiary. The City has no budgeted pass through grants for this fiscal year.

- **Capital Projects Funds** - Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities and equipment (other than those financed by business-type funds). The City of Cody maintains two capital projects funds: Vehicle Replacement and Public Improvements. These funds represent approximately 9% of the Governmental-Type Funds budget.

Vehicle Replacement Fund – the main revenue source of this fund is capital transfers from the General Fund and Business-Type Funds for the purpose of replacing vehicles and equipment.

The Public Improvements Fund - this fund was initially established to account for the proceeds from the sale of the West Strip property to the Stampede Board in 2002. This fund is restricted due to the terms of the sale and can only be used to fund public improvement projects. There is nothing budgeted in this fiscal year for this fund.

Specific Purpose Tax Fund – this fund was established in FY16-17 to account for the tax revenues generated from the additional 1-cent sales tax approved by voters in November 2016. The use of the tax dollars is restricted to the specific capital improvements outlined in the ballot which include chip sealing, ADA ramps and the second phase of the wastewater treatment facility project.

- **Special Revenue Funds** - Special Revenue funds are used to account for proceeds of specific revenue sources (other than expendable trusts) that are legally restricted for specified purposes. In practice, this definition encompasses legal restrictions imposed by parties outside the government as well as those imposed by the governing body. This fund represents approximately 1% of the total Governmental-Type funds budget.

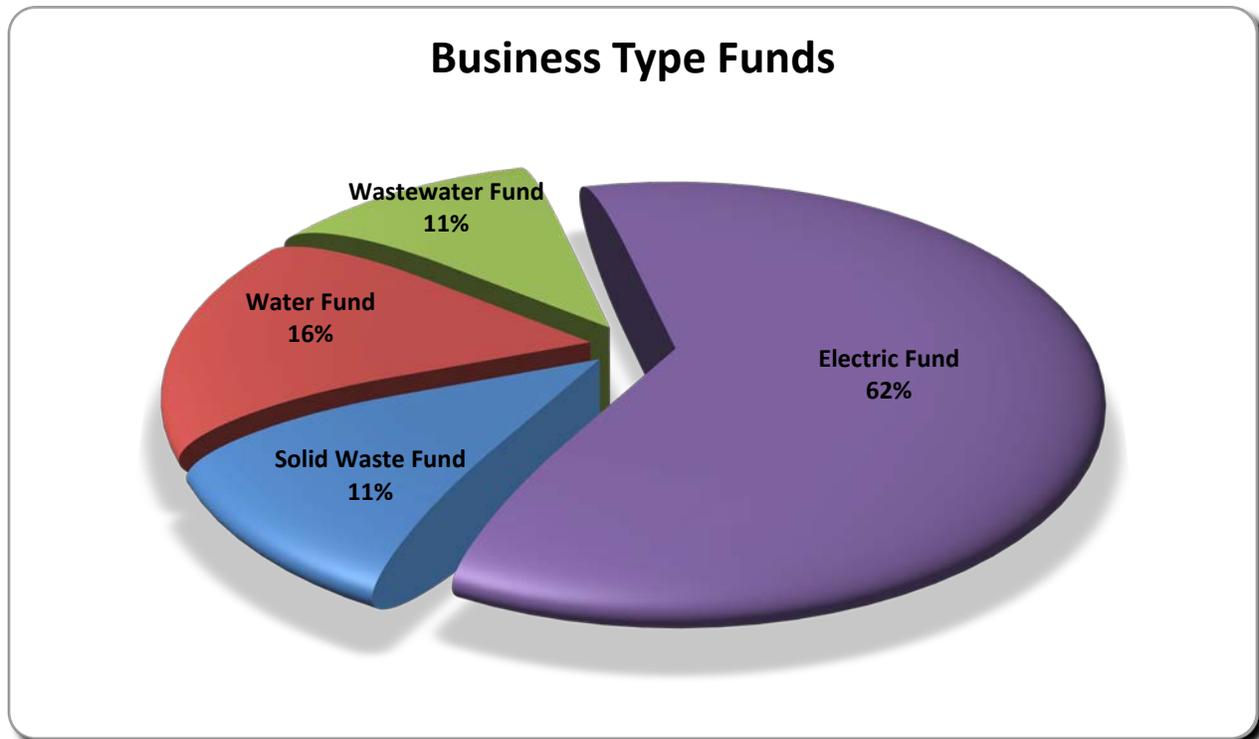
Lodging Tax Fund - This fund's main source of revenue is the proceeds from the 4% lodging tax assessed at the State level. The City Council typically appropriates money from this fund to pay for community-related expenses, economic development and operating transfers to the General Fund to support public events.

FUND TYPES OVERVIEW

City of Cody FY17-18 Budget

Business-Type Funds

Enterprise Funds are classified as Business-Type funds and are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing these services to the general public on a continuing basis be financed or recovered primarily through user charges. The City of Cody operates four utility enterprise funds: Solid Waste, Water, Wastewater, and Electric. These four enterprises are accounted for in separate funds. This separation is essential to determine the total costs of providing each of the four services to the citizens and to assure that the resources of one enterprise are not improperly used by the others. These Funds represent for 64% of the City's total budget.



- Solid Waste Fund – the City of Cody provides trash collection and recycling services to residential and commercial customers. Revenues are derived primarily through user charges. This fund represents 11% of the total Business-Type Funds budget.
- Water Fund – the City of Cody provides treated water services residential and commercial customers. The City also operates the raw water system which utilized for irrigation purposes between May and October. Revenues are derived primarily from user charges and connection fees. This fund represents 16% of the total Business-Type Funds budget.
- Wastewater Fund – the City of Cody provides wastewater services to residential and commercial customers. Revenues are derived primarily through user charges and connection fees. This fund represents 11% of the total Business-Type Funds budget.
- Electric Fund – The City of Cody operates an electric distribution system and purchases wholesale power from the Wyoming Municipal Power Agency for resale to residential, industrial and commercial customers. Revenues are derived primarily through user charges and connection fees. This fund represents 62% of the total Business-Type funds.

GRANTS OVERVIEW

City of Cody FY17-18 Budget

Overview

The City of Cody receives a number of operating and capital grants from federal, state and local sources. These funds are utilized for a variety of programs including public safety, recreation, parks and public works. Some grants cover 100% of the program or project cost while others require a matching amount from other funding sources. The match amount will vary depending on the terms of each grant.

Currently, grants are applied for and managed by many different departments and it is the responsibility of the department heads or designated supervisors to ensure grants assigned to their divisions are properly reported and monitored. Oversight of the grants management process is centralized in the Administrative Services department where the grant applications, disbursement requests, and other grant-related records are maintained.

For tracking purposes, grants are tracked by assigning corresponding general ledger account numbers for both the revenue and the expense sides. All expenses other than payroll costs are charged to the grant expense line item. Grant-associated payroll costs are charged to the departments' salary and benefit line items rather than the grant line items for the purpose of reconciling with IRS reporting requirements. For grants that encompass payroll costs (such as the WASCOP grants) the general ledger expense account reflects only non-payroll expenses therefore the expense line item will differ from the associated revenue line item.

FY17-18 Grant Awards

Grant funding frequently crosses fiscal years depending on the agency's award period, the timing of funded projects, and the timing difference between when expenses are incurred and when the reimbursements are received so it is not uncommon for the grant revenue and expense amounts to differ in a single fiscal year. The City anticipates receiving \$465,551 from the following grant sources:

Schedule of Grants by Agency

Agency	Purpose	Type	Source	FY17-18 Grant Amount
Wyoming Association of Sheriffs & Chiefs	Public Safety	Operating	State	\$6,290
Wyoming Arts Council	Recreation	Operating	Federal	\$6,750
Park County Travel Council	Recreation	Operating	State	\$500
State Lands & Investments Consensus	Public Works	Capital	State	\$47,888
State Lands & Investments MRG	Wastewater	Capital	State	\$167,480
Wyoming Water Development Commission	Water	Capital	State	\$236,643
			TOTAL	\$465,551

Total Federal Grants: \$6,750

Total State Grants: \$458,801

Wyoming Association of Sheriffs and Chiefs of Police (WASCOP)

The City receives two operating grants from this organization for the purpose of performing alcohol and tobacco sales compliance checks at local businesses. Both grants have a pay-out limit of \$4,250 per grant, per year. WASCOP reimburses the City at \$85.00 per inspection up to the limit. This is to cover: 1) overtime paid to the Officer conducting the compliance checks, 2) \$10.00 in Cody Bucks given to the clerk at each retailer that is in compliance and 3) \$10.00 per compliance check completed to be paid to the assisting youth/minor.

GRANTS OVERVIEW

City of Cody FY17-18 Budget

Wyoming Arts Council

This is federal pass through grant where funding is provided by the National Endowment for the Arts to the Wyoming Arts Council who in turn provides this funding to the City of Cody for the Concerts in the Park series. This grant is a 100% grant and no matching funds from the City are required.

Park County Travel Council

The City of Cody received this grant for the Concerts in the Park series. It is a 100% grant and no matching funds from the City are required.

State Lands and Investments Board (SLIB)

The City of Cody is anticipating three (3) grants from SLIB in FY17-18 in the amount of \$215,368 for the following projects:

- Wastewater Treatment Facility Phase 1 \$167,480 – This grant is for Wastewater Treatment Facility Improvements and entails the preparation of bidding documents and the bidding and construction of wastewater facilities to treat an average daily flow of roughly 2 MGD. The facilities are required to accommodate growth, address nutrient requirements, maximize the use of existing facilities, reduce power consumption and develop a means to handle biosolids. The whole project which started in FY16-17 will be funded through many phases. This particular funding source is through SLIB Mineral Royalty Grant Funds. The total cost of this project is \$3.6 million and is funded 22% through this grant, 52% through a SLIB clean water state revolving fund loan and 26% from Wastewater fund reserves.
- Panorama Subdivision Asphalt Overlay \$30,300 – This grant is to completed a full depth reconstruction of Olive Glenn Ave. This grant is through the SLIB consensus funding and no City match is required.
- City Shop Roof Repair \$17,888 – This grant is to refit, re-screw and reseal the roof on the City Shop building. The total project cost is \$25,000 which will be funded at 72% from this grant and 28% from General Fund reserves. This grant is through the SLIB consensus funding.

Wyoming Water Development Commission (WWDC)

The City received this grant to construct a 1 million-gallon concrete treated water storage tank to be located on Beacon Hill. This tank will allow the City to address water shortfall needs, allow for system redundancy and provide the ability to conduct maintenance on the existing 2 million-gallon tank. This is a 67% grant, requiring a 33% match from the City's Wastewater Fund reserves.

INTERFUND TRANSFERS OVERVIEW

City of Cody FY17-18 Budget

Introduction

Interfund transfers occur when monies are transferred between funds for the purpose of operating or capital uses. Examples of interfund transfers are:

- Legally authorized transfers from a fund receiving revenue to the fund that incurred the expenditures;
- Transfers from the General Fund to a Special Revenue or Capital Projects Fund; ☐
- Operating subsidy transfers from the General or Special Revenue Funds to an Enterprise Fund; and ☐
- Transfers from an Enterprise Fund to finance General Fund expenditures.

The City of Cody utilizes interfund transfers for both operating and capital purposes such as allocations to the Vehicle Replacement Fund, operating transfers from the Lodging Tax fund to the General Fund to finance community events and activities paid for by General Fund departments, and operating transfers from the Enterprise Funds to the General Fund to pay for costs associated with accounting, utility billing, and other administrative services paid for by the General Fund. Charges for vehicle maintenance services and internal franchise fees are also included as interfund transfers in the City's budget.

FY17-18 Interfund Transfers

The FY17-18 budget includes \$2,764,550 in operating and capital transfers between the funds:

		Transfer To		
Fund		General Fund	Vehicle Replacement	Total
Transfer From	General Fund	\$-	\$234,506	\$234,506
	Lodging Tax Fund	\$130,765	\$-	\$130,765
	Solid Waste Fund	\$395,813	\$75,160	\$470,973
	Water Fund	\$416,712	\$13,591	\$430,303
	Wastewater Fund	\$278,214	\$26,668	\$304,882
	Electric Fund	\$1,135,306	\$57,816	\$1,193,122
Total		\$2,356,809	\$407,741	\$2,764,550

Summary by Transfer Type

Franchise Fees	\$973,910
Vehicle Maintenance	\$188,167
Vehicle Replacement	\$407,741
General Fund Operating	\$1,194,732
Total	\$2,764,550

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INVESTMENTS OVERVIEW

City of Cody FY17-18 Budget

Introduction

It is the policy of the City of Cody to invest public funds in a manner which will provide a reasonable rate of investment return while assuring the maximum holding of principal, meeting the daily cash flow demand of the City of Cody, and conforming to all federal, state, and local laws and regulations governing the investment of public funds. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. All investment activity is managed under the direction of the City Administrator and Finance Officer.

Schedule of Investments

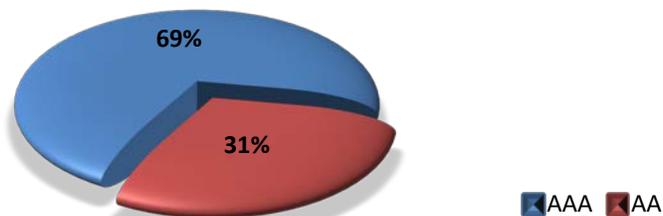
As of July 1, 2017, the City of Cody had \$7,957,003 (market value) in investments through Kaiser & Company. The investments are held in AAA and AA rated fixed income government issued instruments and money market funds. Investments are laddered with maturities ranging from 1 to 10 years. Laddering is a diversification strategy used to reduce a portfolio's sensitivity to interest rate risk.

The City's portfolio also includes a mixture of callable and non-callable bonds. A callable bond is one that can be redeemed by the issuer prior to the stated maturity date. If a bond is called prior to maturity the City would still receive the principal amount plus any accrued interest as of the call date. The risk with callable bonds is the loss of interest that would have been earned from the call date to the maturity date. The City's investments are approximately 62% callable and 38% non-callable.

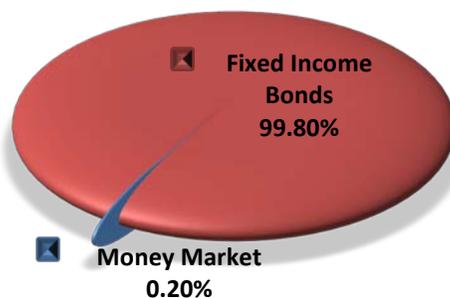
Additionally, it is the City's policy to "buy and hold" meaning investments will be held to maturity. This strategy protects the City from loss of principal if the market values of the bonds fall below the cost basis. Investments may be liquidated prior to maturity on approval by the City Council.

Summary	
Current estimated annual income	\$109,694
Current Average Yield on Fixed Income Securities	1.63%

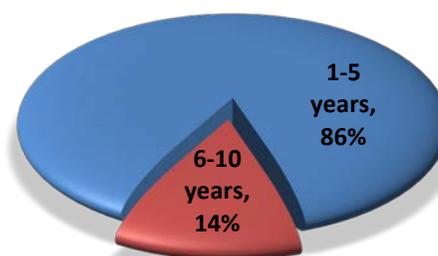
Investment Allocation by Bond Quality



Investments Overview by Type



Investment Allocation by Maturity



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PERSONNEL OVERVIEW

City of Cody FY17-18 Budget

Overview

The City of Cody will have 109 regular full-time and part-time positions in FY17-18. The City utilizes a merit-based step and grade system under which each position is assigned a grade and eligible employees move through the steps in their respective grades by receiving an annual merit increase at their anniversary date for meeting or exceeding job expectations. Employees who have reached the top of the scale for their pay grade are no longer eligible for the merit increase. Other benefits provided to City employees include vacation leave, sick leave and paid holidays. Health care benefits include medical and dental insurance. The City also participates in the Wyoming Retirement System. Both the City and employees contribute to the cost of the retirement contributions. In addition to regular full time and part time employees the City utilizes a variety of temporary/seasonal staff throughout the year.

Citywide personnel costs account for approximately 36% of the total budgeted operating expenses (not including capital) for FY17-18. The majority of the personnel costs are in the General Fund which accounts for services such as administration, police, streets maintenance, community development and parks & recreation. Total personnel costs for FY17-18 are \$9,206,131. This is an increase of approximately 1% from the prior fiscal year.

Personnel Costs by Type	FY16-17 Budget	FY17-18 Budget	Variance	Percent Change
Salaries	\$6,303,716	\$6,325,011	\$21,295	0.34%
FICA	\$479,697	\$482,698	\$3,001	0.63%
Health Insurance	\$1,512,320	\$1,570,241	\$57,921	3.83%
Retirement	\$696,223	\$699,092	\$2,869	0.41%
Unemployment	\$12,600	\$12,600	\$0	0.00%
Workers Comp	\$88,970	\$105,989	\$17,019	19.13%
Vehicle Allowance	\$10,420	\$10,500	\$80	0.77%
Total	\$9,103,946	\$9,206,131	\$102,185	1.12%

Personnel Costs by Fund	FY16-17 Budget	FY17-18 Budget	Variance	Percent Change
General Fund	\$6,841,376	\$6,842,465	\$1,089	0.02%
Solid Waste Fund	\$549,396	\$629,288	\$79,892	14.54%
Water Fund	\$358,798	\$388,030	\$29,232	8.15%
Wastewater Fund	\$291,741	\$285,279	(\$6,462)	-2.21%
Electric Fund	\$1,062,635	\$1,061,069	(\$1,566)	-0.15%
Total	\$9,103,946	\$9,206,131	\$102,185	1.12%

City -Wide Staffing Levels	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
General Fund					
General Government		14	14	15	14
Police		24	24	24	24
Parks, Recreation & Facilities		28	28	28	28
Public Works		16	16	17	16
Total General Fund		82	82	84	81
Enterprise Funds					
Solid Waste		10	10	10	10
Water		4	4	5	5
Wastewater		3	3	3	3
Electric		10	10	10	10
Total Enterprise Funds		27	27	28	28
Total All Funds		109	109	112	109

PERSONNEL OVERVIEW

City of Cody FY17-18 Budget

Schedule of Budgeted Full Time and Part Time Positions for FY17-18

<u>Position Title</u>	<u>Number</u>	<u>Position Title</u>	<u>Number</u>
Account Clerk I	1	Parks Supervisor	1
Accounting Technician	1	Parks, Rec & Facilities Director	1
Accounting Technician II	1	Police Chief	1
Administrative & Accounting Tech	1	Police Officer I	2
Administrative Secretary	3	Police Officer II	3
Administrative Services Officer	1	Police Officer III	8
Apprentice Electric Lineman II	2	Public Works Director	1
Aquatics Coordinator	1	Records Clerk	1
Aquatics Specialist	1	Recreation Accounting Clerk	1
Aquatics Supervisor	1	Recreation Assistant	1
Asst. Administrative Services Officer	1	Recreation Coordinator - Athletics	1
Assistant Building Inspector	1	Recreation Coordinator - Youth	1
Assistant Police Chief	1	Sanitation Services Coordinator	1
Building Maintenance Worker	5	Sergeant	3
Building Official	1	Solid Waste Technician	8
City Administrator	1	Streets & Fleet Supervisor	1
City Planner	1	Streets Maintenance Operator I	2
Code Enforcement Officer	1	Streets Maintenance Operator II	4
Collection System Operator	1	Utility Service Technician	1
Communications Technician	1	Utility Service Worker	2
Customer Service Specialist	1	Wastewater Operator I	1
Customer Service Technician	1	Wastewater Systems Operator III	1
Detective	2	Water Systems Operator I	2
Detective Sergeant	1	Water Systems Operator II	1
Early Childhood Specialist	1	Water Systems Operator III	1
Electrical Engineer	1	Water/Wastewater/Sanitation Supervisor	1
Electrical Superintendent	1	TOTAL	109
Engineering Admin Assistant	1		
Engineering Tech II	1		
Facilities & Recreation Supervisor	1		
Finance Officer	1		
Fitness Coordinator	1		
Lead Electric Lineman	4		
Lead Master Mechanic	1		
Lead Streets Maintenance Operator	1		
Master Diesel Technician	1		
Meter Technician	1		
Network Communications Administrator	1		
Office Assistant	5		
Parks Maintenance Worker I	1		
Parks Maintenance Worker II	3		

RESTRICTED RESERVES OVERVIEW

City of Cody FY17-18 Budget

Overview

As set forth in the City of Cody's Financial Management Policy, the City shall maintain minimum fund balances to ensure:

- Adequate financial resources are available to conduct the normal business of the City and ensure the continued delivery of essential services in the event of any short-term interruptions in cash flow
- Adequate accumulation of financial resources for use in capital acquisitions or to comply with legal requirements.
- Adequate financial resources are available to respond, in a planned and decisive manner, to long-term or permanent decreases in revenues.
- Adequate financial resources are available to provide continued delivery of public safety, utilities, and essential infrastructure maintenance services in response to natural disasters or emergency situations.

Restricted reserves are reviewed and calculated annually and any cash balances that exceed the total calculated or designated reserved fund balances are considered unrestricted and available for appropriation unless otherwise encumbered by the City Council. Use of restricted reserves requires Council approval. Any additional reserves that may be required based on grant or loan requirements shall be set by the Council as needed. The total restricted reserves for FY17-18 are as follows:

Fund	Amount
General Fund	\$2,567,925
Solid Waste Fund	\$416,364
Water Fund	\$710,539
Wastewater Fund	\$203,795
Electric Fund	\$2,789,297
Total	\$6,687,920

General Fund

In addition to the operating reserve of \$2,468,297 which represents ninety (90) days of total operating and maintenance expenditures the restricted reserves of the General Fund include:

- Convention Center Reserve \$21,100 – In 2008 the City created a Convention Center Task Force to study the feasibility of building an events center in Cody to attract tourists, visitors and conventions to the area and the City solicited donations for the project. The feasibility study was completed in 2008 however the events center project did not move past the study phase. This reserve was established in 2009 to account for unspent donations received for the purpose of constructing a convention center. There have been no changes in the fund balance since it was established.
- Open Space Reserve \$64,456 - The reserve for open space contributions was established in FY04-05 to account for the money paid by developers to the City in lieu of providing open space park area in a development. The Council reserves this money for the purpose of future parks and public improvements. This reserve was reduced by \$70,000 by the Council in FY16-17 to allocate funds for the Trailhead Open Space development project.

RESTRICTED RESERVES OVERVIEW

City of Cody FY17-18 Budget

- Forfeitures Reserve \$2,072 - This is money the City receives periodically from the Department of Justice or passed through from another law enforcement agency. The source of the money is proceeds from the sale of forfeited property in criminal cases. The use of these funds is restricted by the Department of Justice for specific law enforcement expenditures. Any expenditure from this fund must be approved in advance by Council during the budget or through a budget amendment. This reserve was reduced by \$9,804 by the Council in FY16-17 to allocate funds for the purchase of replacement police mobile radios.
- PEG Grant \$12,000 – In 2012 the City of Cody received \$12,000 from Bresnan as a financial contribution to be used for the support and production of local government access channel programming. There have been no changes in the fund balance since it was established.

Solid Waste Fund

The reserve requirement in the Solid Waste Fund is ninety (90) days of total operating and maintenance expenditures for the ensuing fiscal year. This amounts to \$416,364 for FY17-18. There are no other restricted reserves in this fund.

Water Fund

In addition to the operating reserve of \$560,539 for FY17-18 which represents ninety (90) days of total operating and maintenance expenditures the restricted reserves of the Water Fund include:

- Wyoming Water Development Commission Reserve \$150,000 – This reserve was established in FY12-13 as part of the west strip waterline grant project. The City is required to add \$20,000 per year to this reserve until it reaches \$150,000. As of FY16-17 this restricted reserve had met the requirement. The purpose of this reserve is for future capital expansion of the water system and is a permanent restriction.

Wastewater Fund

The operating reserve requirement in the Wastewater Fund is \$153,795 for FY17-18 which represents ninety (90) days of total operating and maintenance expenditures for the ensuing fiscal year plus a capital reserve of \$50,000.

Electric Fund

The operating reserve requirement in the Electric Fund is \$2,789,297 for FY17-18 which represents ninety (90) days of total operating and maintenance expenditures for the ensuing fiscal year. There are no other restricted reserves in this fund.

REVENUE OVERVIEW

City of Cody FY17-18 Budget

City-wide Revenue

The City of Cody has eleven (11) main categories of revenue to support the services and programs the City provides to its citizens and visitors as well as the capital needs of the City. The largest category is Charges for Services which accounts for approximately \$21 million (62%) of the total \$33.93 million in revenue. The Business Type Funds are responsible for the largest portion of this category bringing in approximately \$19.66 million in revenue from this source due to the sale of utility services to consumers.

Revenue – all Funds by Fund				
	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Increase (Decrease)
General Fund	\$11,685,559	\$10,522,736	(\$1,162,823)	-9.95%
Pass Through Grants	\$0	\$0	\$0	0.00%
Vehicle Replacement Fund	\$601,218	\$429,741	(\$171,477)	-28.52%
Lodging Tax Fund	\$132,496	\$127,000	(\$5,496)	-4.15%
Public Improvements Fund	\$0	\$0	\$0	0.00%
Specific Purpose Tax Fund	\$0	\$2,307,672	\$2,307,672	0.00%
Solid Waste Fund	\$2,377,807	\$2,299,491	(\$78,316)	-3.29%
Water Fund	\$3,328,105	\$3,616,201	\$288,096	8.66%
Wastewater Fund	\$3,557,377	\$2,000,898	(\$1,556,479)	-43.75%
Electric Fund	\$12,598,444	\$12,626,605	\$28,161	0.22%
Total	\$34,281,006	\$33,930,343	(\$350,663)	-1.02%

Revenue – all Funds by Category				
	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Percent Change
Local Taxes	\$1,792,118	\$880,278	(\$911,840)	-50.88%
Licenses & Permits	\$326,143	\$312,200	(\$13,943)	-4.28%
Fines & Assessments	\$95,581	\$75,797	(\$19,784)	-20.70%
Intergovernmental	\$4,552,316	\$6,750,480	\$2,198,164	48.29%
Charges for Services	\$21,056,632	\$21,130,494	\$73,862	0.35%
Interest Revenue	\$106,765	\$85,200	(\$21,565)	-20.20%
Miscellaneous Revenue	\$72,774	\$70,071	(\$2,703)	-3.71%
Operating Grants & Contributions	\$390,731	\$318,559	(\$72,172)	-18.47%
Pass Through Grants	\$0	\$0	\$0	0.00%
Capital Revenue	\$4,199,299	\$1,542,714	(\$2,656,585)	-63.26%
Interfund Transfers	\$1,688,647	\$2,764,550	\$1,075,903	63.71%
Total	\$34,281,006	\$33,930,343	(\$350,663)	-1.02%

Governmental Type Funds Revenue

Governmental-Type Funds are used to account for activities which are not typically self-supporting and rely on tax sources such as public safety, streets, parks, recreation, community development and administration.

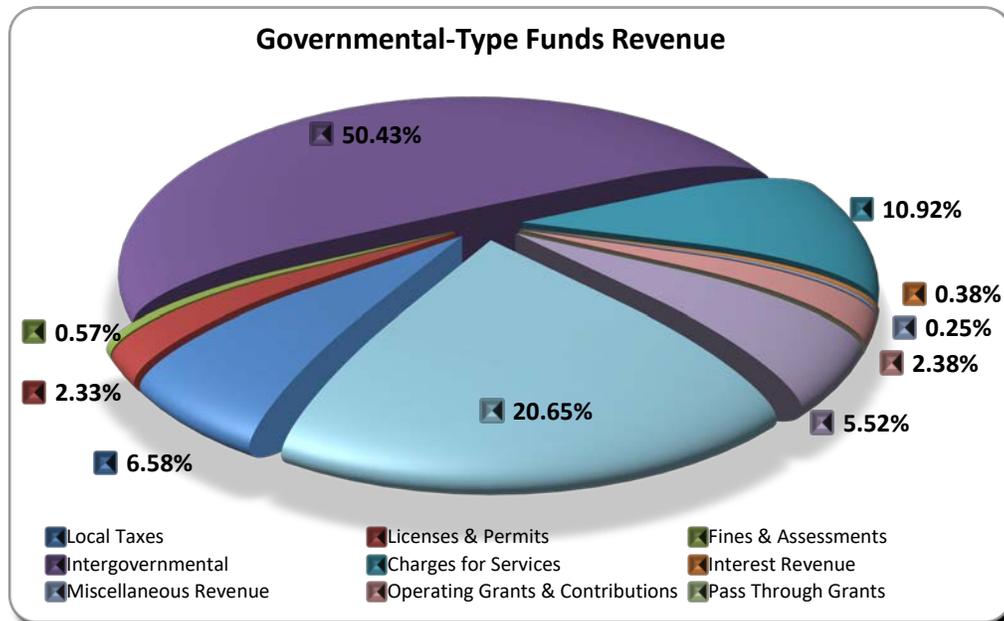
The Governmental-Type funds of the City of Cody include the General Fund, the Lodging Tax Fund, the Public Improvements Fund and the Vehicle Replacement Fund. These funds account for approximately 39% of the City's total revenue.

REVENUE OVERVIEW

City of Cody FY17-18 Budget

The City of Cody has several types of operating revenue sources to support the services and programs provided to citizens. These include Local Taxes, Intergovernmental Revenues, Licenses & Permits, Fines & Assessments, Charges for Services, Miscellaneous Revenues, Operating Grants & Contributions and Operating Transfers. The Governmental-Type Funds also receive revenue from pass through grants and capital grants and contributions. Cities and towns in Wyoming have virtually no local decision-making authority in assessing taxes. The Wyoming Constitution limits that authority to the Legislature. Although the Legislature has given some taxing authority to municipalities such as property taxes, franchise fees, and certain user fees the bulk of General Fund revenues are closely controlled by the State.

Revenue Classification	Amount	% of Total
Local Taxes	\$880,278	6.58%
Licenses & Permits	\$312,200	2.33%
Fines & Assessments	\$75,797	0.57%
Intergovernmental	\$6,750,480	50.43%
Charges for Services	\$1,462,137	10.92%
Interest Revenue	\$51,000	0.38%
Miscellaneous Revenue	\$33,200	0.25%
Operating Grants & Contributions	\$318,559	2.38%
Pass Through Grants	\$0	0.00%
Capital Revenue	\$738,947	5.52%
Interfund Transfers	\$2,764,550	20.65%
Total	\$13,387,149	100%



REVENUE OVERVIEW

City of Cody FY17-18 Budget

Local Taxes

Local taxes are those which the City has the legal authority under State Statutes to assess and can be utilized to fund city services such as public safety, streets maintenance, parks and administrative operations. The City of Cody assesses two types of local taxes: Ad Valorem (property) Taxes and Franchise Fees. Local taxes account for \$880,278, approximately 7% of the total revenue for the Governmental-Type funds.

❖ Ad Valorem (property) Taxes

Ad Valorem (Latin for “according to value”) tax revenue is based on the assessed valuation of properties within the City’s taxing district, as set by the Park County Assessor’s office. The City of Cody assesses 8 mills annually. By State Statute, three of these mills are allotted to the local Fire District. Because of this allotment, the City receives 5 mills in revenue. A “mill” is equal to 1/1,000 of a dollar. Payments are disbursed from the County on a monthly basis, the bulk of which occur in November and January. There is a one month lag between the time of collection and disbursement to the City. Gross products of mineral and mines is taxed at one hundred percent (100%), property for industrial purposes is eleven and one-half percent (11.5%) and all other property real or personal is taxed at nine and one-half (9.5%).

Authority: Article 15, Section 6 of the Wyoming Constitution, W.S. 39-13-101 through 39-13-111

❖ Franchise Fees

Franchise fees are charged against gross receipts to utility-type service providers such as telephone and cable services for the right to use the City’s right of way and easements to provide their services. The rates charged are based on agreements with the various service providers and currently ranges between 1% and 5% of gross revenues. Franchise fee payments from outside service providers are remitted quarterly.

Authority: Wyoming State Statute 15-1-103(a)(xxxiii)

REVENUE OVERVIEW

City of Cody FY17-18 Budget

Intergovernmental Revenues

Intergovernmental revenues are those revenues received from Federal, State or other local government sources which are used to support general City operations. Often these sources are derived from taxes assessed at the Federal or State level and distributed based on formulas to local governments. The City of Cody receives several types of intergovernmental revenue such as Motor Vehicle Fees, Cigarette Taxes, Gasoline Taxes, Mineral Royalties, Mineral Severance Taxes, Lodging Taxes, Weed and Pest Allocation and Sales & Use Taxes. Intergovernmental revenues account for \$6,750,480, approximately 50% of the total revenue for the Governmental-Type funds.

❖ Motor Vehicle Fees

State law requires payment of an annual registration fee for all vehicles with the amount of the fee based on the use and class of the vehicle. Fees collected for the registration of Wyoming based commercial vehicles or fleets are distributed monthly to the county in which each vehicle or fleet is principally located. Fees collected for the registration of non-Wyoming based commercial vehicles or fleets, rental vehicles, utility trailers and rental trucks are distributed monthly to the counties in the ratio that the total miles of primary, secondary and interstate highways in each county bears to the total miles of primary, secondary and interstate highways in the state. Fees collected are distributed by county treasurers in the same proportions and manner as property taxes are distributed. Payments are disbursed from the County on a monthly basis.

Authority: Wyoming State Statute 31-3-101(a)(i) and 31-3-103(b)

❖ Cigarette Taxes

Wyoming imposes an excise tax of \$.006 on each cigarette or 12 cents per package of 20 cigarettes sold by a wholesaler. The distribution rate to the State General Fund is 25.5% of tax collected with 74.5% of the tax collected distributed to incorporated cities, towns and counties where cigarettes are sold. There is also a 20% excise tax on other tobacco products. Thirty-three and one-third percent (33 1/3%) of the taxes collected is distributed to incorporated cities and towns and to boards of county commissioners in the proportion the cigarette taxes derived from sales within each incorporated city or town or county bears to total cigarette taxes collected. Payments are disbursed by the State on a monthly basis and there is a one month lag between the time of collection and disbursement to the City.

Authority: Wyoming State Statute 39-18-101 through 39-18-111

❖ Gasoline Taxes

Tax is levied and collected on all gasoline and special fuel diesel used, sold, or distributed for sale or use in the state. The total gasoline tax is twenty-three cents (\$.23) per gallon. The State is responsible for the collection and redistribution of the tax to the city on a monthly basis and the allocation is as follows:

- Thirteen and one-half percent (13.5%) distributed to counties for county road fund.
- Fourteen percent (14%) is credited to the state treasurer for the counties' road construction account.
- Fifteen percent (15%) is distributed to the State highway fund and an amount equal to the cost of the technology transfer program or thirty-one thousand two hundred fifty dollars (\$31,250.00) whichever is less.
- The rest is distributed to cities or towns of which seventy-five percent (75%) is based on taxes paid on gasoline sold in municipality and twenty-five percent (25%) is based on the population of each city or town to the total population of towns and cities.

Authority: Wyoming State Statutes 39-17-101 through 39-17-111 and 39-17-201 through 39-17-211

REVENUE OVERVIEW

City of Cody FY17-18 Budget

❖ *Federal Mineral Royalties*

Wyoming Statutes provide that 9.375% (limited to a total distribution of \$198,000,000) of the Federal Mineral Royalties received by the State of Wyoming, be distributed to incorporated cities and towns to be used for planning, construction or maintenance of public facilities or providing public services. Any city or town may expend these revenues or pledge future revenues for payment of revenue bonds issued to provide public facilities. Pledges of this income for revenue bonds shall not exceed ten (10) years. Each city or town with a population over 325 receives a \$15,000 base payment. For towns under 325 the base payment is \$12,000. Estimates are received from forecasts by the State's CREG (Consensus Revenue Estimating Group). The amount to be distributed is based on the municipalities within each county ratio of county school Average Daily Membership (ADM) to the total State's ADM. The State distributes funds on a quarterly basis. The annual distribution is re-evaluated in October and January of each year, and the October payment is adjusted for any variances. The base payment is usually included in the July payment. One percent (1%) of these revenues are credited to the state general fund as an administrative fee.

Authority: Wyoming State Statutes 9-4-601

❖ *Severance Taxes*

This tax is levied by the State of Wyoming on the extraction of oil, gas, and minerals. Depending on revenues, a maximum of \$155 million in severance taxes is distributed by varying percentage to the State General Fund, water development accounts, the highway fund, capital construction funds, counties and county road construction funds, and cities. Cities receive 9.25% of the severance tax distribution. The distribution of severance taxes to cities and towns is based on population. Each municipality receives an amount proportional to the percentage of the population of the municipality to the state incorporated population. Taxes are distributed on a quarterly basis. Estimates are made by the State yearly and adjusted in October for differences of estimated versus actual revenues.

Authority: Wyoming State Statutes 39-14-201 through 39-14-802

❖ *Lodging Taxes*

The source of this revenue is from a 4% tax on lodging services. Taxes collected by vendors are first returned to the State where a 1% administrative fee is deducted. The remaining 99% is returned to the county of origin where 90% is directed towards promoting travel and tourism. The remaining 10% is distributed to the cities and towns within the county based on the percentage of collections within the jurisdictions. To continue the tax it must be approved by voters at every other general election.

Authority: Wyoming State Statutes 39-15-204(a)(ii)

❖ *Sales & Use Taxes*

Sales taxes of 4% are levied by the State of Wyoming upon all sales, purchases and leases of tangible property made within the State. Revenues collected are transferred to the State Treasurer. Cities and towns receive a 30% share, which is distributed monthly to each county in the proportion that the total population of the county bears to the total population of the state. The percentage of the amount that will be distributed to each county and its cities and towns is determined by computing the percentage that net sales taxes collected attributable to vendors in each county including its cities and towns bear to total net sales taxes collected of vendors in all counties including their cities and towns.

REVENUE OVERVIEW

City of Cody FY17-18 Budget

Use taxes of 4% are levied by the State of Wyoming on purchases of tangible personal property made outside Wyoming for use, storage or other consumption inside Wyoming. The distribution of use tax is distributed in the same manner as sales taxes.

In addition to the State sales and use tax imposed, any county of the State may impose an excise tax not to exceed 2% to be used in a specified amount for specific purposes authorized by the qualified electors. In November 2016 Park County voters approved a 1-cent additional sales tax for the purpose of completing chip sealing, ADA ramp installations and phase 2 of the wastewater treatment facility project. Tax revenues are disbursed by the County to the City on a monthly basis.

Authority: Wyoming State Statutes 39-15-101 through 39-15-111 and 39-15-204

❖ *Weed & Pest Allocation*

The City receives a portion of the revenue generated from the mill levy of the Park County Weed and Pest District each year. The District levies 1 mill against the City's total assessed valuation and remits to the City 85% of the taxes collected after expenses. These funds are required to be used to control noxious weeds and pests within City limits.

Authority: Wyoming State Statutes 11-5-111 through 11-5-115

❖ *Lottery Distribution*

The City receives a portion of the revenue generated from the Wyoming Lottery which features Powerball and Cowboy Draw games. Local governments receive up to the first \$6 million in revenue generated state-wide. The distribution is based on the percentage of net sales taxes collected attributable to vendors in each county then distributed to each city and town within the counties in the proportion the population of each city or town bears to the population of the county.

Authority: Wyoming State Statutes 9-17-111(b)

REVENUE OVERVIEW

City of Cody FY17-18 Budget

Licenses & Permits

Wyoming Statutes allow cities and towns to impose a license fee on any business conducted within the municipality for the purpose of raising revenue. The City of Cody assesses license fees for liquor establishments and contractors as well as general business licenses for certain types of businesses. The City also assesses building permit and encroachment permit fees. Licenses and permits account for \$312,200, approximately 2% of the total revenue for the Governmental-Type funds.

❖ Liquor Licenses

The State gives authority to City and Town Councils to issue certain liquor licenses. There are currently 40 licensed liquor establishments within City limits. The City can issue the following types of liquor licenses:

- Retail liquor license
- Limited (club) retail liquor license
- Resort liquor license
- Restaurant liquor license
- Special malt beverage permit
- Microbrewery permit and satellite winery permit
- Bar and grill liquor license
- 24-hour malt beverage and 24-hour catering permits

Authority: Wyoming State Statutes Title 12 and City Ordinances Title 3, Chapter 2

❖ Contractor Licenses

This is a fee charged to certain construction contractors doing business within the corporate boundaries of Cody. The licensing fee is \$100 annually and there are approximately 255 active contractors licensed to do business within the City of Cody.

Authority: City Ordinances Title 9, Chapter 3

❖ General Business Licenses

The City imposes various general licensing and permitting requirements for certain business activities within the City limits. These include:

- *Transient Merchant Licenses* – The City charges an annual fee for out-of-area merchants who wish to do business on a temporary basis within the City boundaries. There is an annual fee of \$300 and the City issues approximately 4-6 licenses per year.
- *Pawnbroker License* – This is a fee charged to all businesses who engage in pawnbroker activities. The City also requires that the business obtain a license from the State before qualifying for the City license. The annual fee is \$100 per license. There is currently 1 licensed pawnbroker within City limits.
- *Taxi Licenses* – All taxicabs operating within City boundaries must be licensed with the City. The annual fee is \$25 per taxi. There are currently 5 licensed taxicab operators within City limits.
- *Miscellaneous Permits* – The City requires various other types of permits for activities such as parades, sound cars, and fireworks sales. These permits are generally issued for one-time use, although permits such as the fireworks sales are issued for a calendar year. Fees vary depending upon the type of permit issued.

Authority: City Ordinances Title 3 and Wyoming State Statute 15-1-103(a)(xiii)

REVENUE OVERVIEW

City of Cody FY17-18 Budget

❖ *Building Permits*

For work within the City limits a permit is required for any person, firm, or corporation to erect, construct, enlarge, alter, repair, improve, convert, or demolish any building or structure regulated by the International Conference of Building Officials and International Code Council (ICC). Most permits are based on the valuation of the work to be done and projected revenues are based on historical trends and expected new and continuing construction levels. Permit fees are approved and adopted by the Governing Body by resolution.

Building permits are issued on an application-basis and vary in the number issued each year depending on the construction activities going on within the City limits. On average, the City issues about 700 permits annually.

Authority: City Ordinances Title 9, Chapter 2 and Resolution 2011-09

❖ *Encroachment Permits*

The City issues encroachment permits for all excavations to any street, curb and gutter, sidewalk, and alley or for the storage of materials and equipment on City streets. The permit fee is \$30 plus a deposit of \$150 for the storage of materials and equipment on City streets. The deposit is refunded if no street repairs are required due to damage from the stored materials. Encroachment permits are issued on an application-basis and vary in the number issued each year. On average, the City issues approximately 40 encroachment permits annually.

Authority: City Ordinances Title 7, Chapter 2

REVENUE OVERVIEW

City of Cody FY17-18 Budget

Fines & Assessments

Court fine revenues include funds received by the City through its Municipal Court for traffic violations, municipal code violations, and criminal violations. Assessments include reimbursements for court-appointed attorney and incarceration costs. Fines and assessments account for \$75,797, less than 1% of the operating budgets for the Governmental-Type funds.

❖ Court Fines

Court fine revenues are derived through the collection of fines assessed through Municipal Court for violations of State or City laws. The bond schedule for the various offenses cited into Municipal Court is set by the Judge.

Authority: City Ordinances Title 5, Chapter 2

❖ Court Appointed Attorney Reimbursements

In cases where the offense committed carries a possible jail sentence the Judge may assign a court-appointed attorney to the defendant. The City pays the attorney fees as they are billed and if ordered by the Judge, the defendant reimburses the City for the costs.

Authority: City Ordinances Title 5, Chapter 2

❖ Incarceration Cost Reimbursements

The City of Cody pays a \$30 per day fee to the Park County Detention Center for defendants incarcerated on City charges. In many cases, the Judge will order the defendant to reimburse the City for these costs.

Authority: City Ordinances Title 5, Chapter 2

REVENUE OVERVIEW

City of Cody FY17-18 Budget

Charges for Services

Charges for services, also referred to as user fees, are fees charged directly to the end user for the cost of providing specific services to that user. Sources of this revenue category include penalties assessed on delinquent utility accounts, service application fees, production of public records, development fees, recreation memberships & program fees and facility rentals & leases. Charges for services account for \$1,462,137, approximately 11% of the operating budgets for the Governmental-Type funds.

❖ Utility Penalties & Fees

On average, the City sends out approximately 1,400 shut off notices and performs approximately 200 actual service disconnections annually. The City assesses four types of utility penalties & fees for utility accounts:

- An application fee of \$10 to perform a risk assessment and set up a new utility account
- A finance charge of 1.5% per month is assessed on balances outstanding over 30 days.
- Accounts which are 35 days delinquent are scheduled for service disconnection and a \$30 fee is assessed for the delivery of a shut off notice.
- If, at 45 days, an account is still delinquent service will be disconnected and additional fees of \$70 are assessed to restore service.

Authority: City Ordinances Title 8 Chapter 1, Article III and Title 1, Chapter 8

❖ Development Fees

The City of Cody assesses fees for new subdivisions and developments based on a fee scheduled set by Council Resolution. Development fee revenue can vary significantly from year to year based on economic and construction industry factors.

Authority: City Ordinances Title 9, Chapter 2 and Resolution 2011-09

❖ Recreation Membership and Program Fees

The City of Cody operates the Paul Stock Aquatics & Recreation Center. This facility was built using donated funds and given to the City to operate. The cost of operating the facility is partially recovered through membership and program fees. Some programs are self-supporting while others are subsidized by the General Fund. The City has several levels of memberships available.

Authority: Council action

❖ Facility Rentals and Leases

The City of Cody charge various facility rental fees for City owned facilities such as ball fields, recreation center, and the auditorium. In addition, the City leases several City-owned buildings to local non-profit organizations and businesses. Current leases include the Senior Center building, the Stock Center building, the Nichol Mall office space, land at the Animal Shelter and Ice Arena, and the rooftop communications tower at the Recreation Center building.

Authority: Council action

REVENUE OVERVIEW

City of Cody FY17-18 Budget

Miscellaneous Revenue

Miscellaneous revenues include investment income and other revenue sources which cannot be easily categorized into a specific line item in the budget such as city maps, copies, police reports, returned payment fees, etc. Miscellaneous revenues account for \$84,200, less than 1% of the total revenue for the Governmental-Type funds.

❖ *Interest Income*

The City of Cody earns interest income on a variety of investments in AAA and AA rated fixed income government issued instruments and money market funds. Investments are laddered with maturities ranging from 1 to 10 years with an average yield of 1.6%.

Authority: Council action

❖ *Oil Royalties*

The City receives owner royalties from Merit Energy from their oil pumping activities on City-owned properties. The royalties are paid monthly and are based on the gross quantity and valuation of the oil times the ownership share index.

Authority: N/A

❖ *Other Miscellaneous Revenues*

The City receives revenues from various miscellaneous sources including vending & concessions, board reimbursements, sale of assets and other revenue sources which cannot be easily categorized into a specific line item in the budget such as city maps, copies, police reports, returned payment fees, etc.

Authority: N/A

REVENUE OVERVIEW

City of Cody FY17-18 Budget

Operating Grants and Contributions

The City receives various operating grants and contributions from other governmental agencies and organizations. Most grants and contributions vary from year to year in amount and source however the City does have a permanent endowment through the Wyoming Community Foundation for the operation of the Recreation Center. The City also participates in the School Resource Officer program which is partially funded through a reimbursement by the Park County School District #6. Grants, contributions and reimbursements account for \$318,559 or approximately 2% of the operating budgets for the Governmental-Type funds.

❖ Paul Stock Foundation Endowment

In 2000, the Paul Stock Foundation established a permanent endowment through the Wyoming Community Foundation for the purpose of the operation and maintenance of the Paul Stock Aquatics and Recreation Center. Revenues are based on 4% of the average fair market value of the fund based on the prior twelve quarters performance. Distributions are made annually in February.

Authority: Paul Stock Foundation Declaration of Gift

❖ Shoshone Recreation District Contributions

The Shoshone Recreation District provides an annual contribution to the City of 32% of their mill levy plus reimbursement for certain recreation program expenses and marketing costs. The purpose of these contributions is to support the operations of the Recreation Center and its programming.

Authority: Shoshone Recreation District Board Action

❖ Open Space Contributions

As part of major subdivision developments of 5 lots or greater, an area or areas of land or the cash equivalent thereof shall be conveyed to the City for parks, fire stations, recreational areas and other public uses. The dedication of land or cash in lieu of land shall be at the sole discretion of the city council, with recommendation from the planning and zoning board and the parks and recreation department.

The cash-in-lieu-of-land payments are set aside as restricted funds for the future development of park areas within the City.

Authority: City of Cody Ordinances

❖ Operating Grants

The City participates in various grant opportunities depending on the applicable projects and/or grants available. Since grant opportunities cannot be projected from year to year this revenue source can fluctuate greatly. Some ongoing grants the City typically receives annually include:

- Wyoming Association of Sheriffs and Chiefs – alcohol and tobacco compliance checks
- Wyoming Arts Council & Park County Travel Council – Concerts in the Park

Authority: Granting agency agreements

REVENUE OVERVIEW

City of Cody FY17-18 Budget

❖ *School Resource Officer Reimbursement*

The School Resource Officer (SRO) is a law enforcement officer who is assigned primarily to the Cody High School but supports the Cody Middle School and the three (3) elementary schools in Cody. The main goal of the SRO is to prevent juvenile delinquency by promoting positive relations between youth and law enforcement. The City receives a reimbursement from the Park County School District at 75% of the officer's wages and benefits for the school year.

Authority: by agreement with Park County School District #6

❖ *Fuel Tax Reimbursement*

Per state statutes the City of Cody receives a fuel tax refund on un-dyed diesel gallons used by the City. The refund rate is \$0.23 per gallon and payments are received monthly.

Authority: Wyoming State Statute 39-17-209(c)(v)(B)

❖ *Other Contributions*

The City of Cody receives contributions from various entities and individuals for maintenance of the parks, the concerts in the park series, after school activities program, recreation programs and other operational activities.

Authority: N/A

REVENUE OVERVIEW

City of Cody FY17-18 Budget

Capital Revenue

The City receives various capital grants and contributions from other governmental agencies and organizations. Most grants and contributions vary from year to year in amount based on the projects being funded. Other capital revenue includes the Direct Distribution funding received from the State. Council has elected to utilize these funds for capital projects and purchases rather than for operating expenses. These revenues account for \$738,947 or approximately 6% of the total revenue for the Governmental-Type funds.

❖ *Capital Grants*

The City participates in various grant opportunities depending on the applicable projects and/or grants available. Since grant opportunities cannot be projected from year to year this revenue source can fluctuate significantly. Detailed information regarding the capital grants budgeted for this fiscal year is listed in the Grants Overview section of the budget.

Authority: Granting agency agreements

❖ *Capital Contributions*

Depending on the nature of a capital project the City may receive capital contributions from developers or other governmental agencies to reimburse the City for all or portions of capital projects. Since these contributions cannot be projected from year to year with any certainty this revenue source can fluctuate significantly.

Authority: Contributing agency agreements

❖ *Direct Distribution Funding*

For several years the Wyoming State Legislature has appropriated funds from the Wyoming Mineral Trust Fund Reserve Account to be directly distributed to cities, towns and counties based on a complex formula. These funds are not considered grants and are not guaranteed from year to year.

Authority: Legislative appropriations

Interfund Transfers

The City of Cody utilizes interfund transfers for both operating and capital purposes such as allocations to the Vehicle Replacement Fund, operating transfers from the Lodging Tax fund to the General Fund to finance community events and activities paid for by General Fund departments, and operating transfers from the Enterprise Funds to the General Fund to pay for costs associated with accounting, utility billing, and other administrative services paid for by the General Fund. Detailed information regarding the interfund transfers for this fiscal year is presented in the Interfund Transfers Overview in the budget document. These revenues account for \$2,764,550 or approximately 21% of the total revenue for the Governmental-Type funds.

REVENUE OVERVIEW

City of Cody FY17-18 Budget

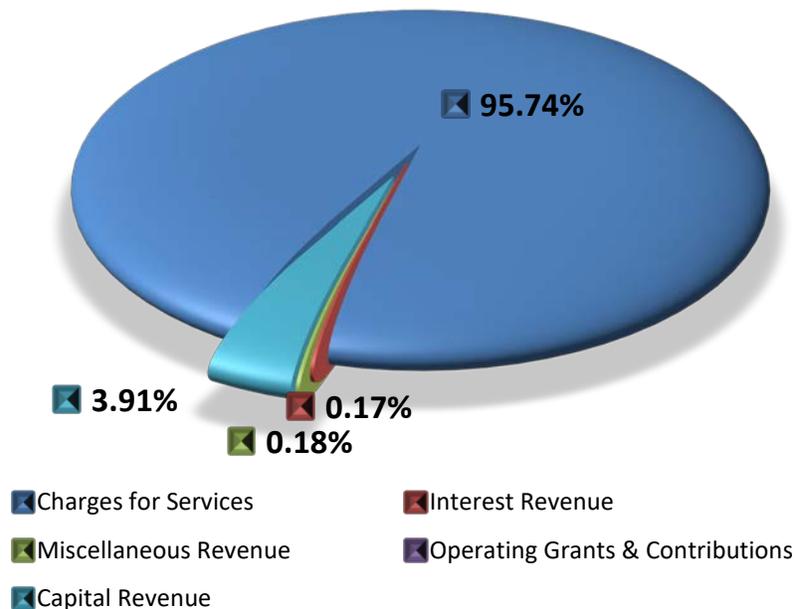
Business-Type Funds Revenue

Business-Type funds are established to provide goods and services to the general public in exchange-type transactions and are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing these services to the general public on a continuing basis be financed or recovered primarily through user charges. These funds also generate revenue from investment income, capital grants & contributions and miscellaneous sources. Business-type funds are not tax-supported like the Governmental-Type funds.

The Business-Type funds of the City of Cody include the Solid Waste Fund, Water Fund, Wastewater Fund and Electric Fund. These funds account for \$20,543,195, representing 61% of the City's total revenues.

Revenue Classification	Amount	% of Total
Local Taxes	\$0	0%
Licenses & Permits	\$0	0%
Fines & Assessments	\$0	0%
Intergovernmental	\$0	0%
Charges for Services	\$19,668,357	95.74%
Interest Revenue	\$34,200	.17%
Miscellaneous Revenue	\$36,871	.18%
Pass Through Grants	\$0	0%
Operating Grants & Contributions	\$0	0%
Capital Revenue	\$803,767	3.91%
Interfund Transfers	\$0	0%
Total	\$20,543,195	100%

Business-Type Funds Revenue Overview



REVENUE OVERVIEW

City of Cody FY17-18 Budget

Charges for Services

Charges for services, frequently referred to as user fees, are fees charged directly to the end user for providing specific services to that user. Sources of this revenue category include charges for the sale of utility services, customer connection charges, and impact/plant investment fees. Costs of service analyses are performed for each fund typically on a rotating 3-year basis to determine if the need for a rate modification exists. Rates may also be modified more frequently if determined necessary due to increased wholesale costs. Charges for services account for \$19,668,357, representing approximately 96% of the total revenue for the Business-Type funds.

❖ Sale of Utility Services

The City charges for the sale of water and electricity to customers as well as for the collection and disposal of solid waste (garbage) within City limits. The City also operates a wastewater treatment plant for which customers pay a fee based on their water usage. Other charges for services include a recycling fee, bulk water crane sales and the RV wastewater dump.

Authority: City Ordinances Title 4 and Title 8

❖ Customer Connection Charges

The City charges various fees to customers for connecting to City water, wastewater and electric services. There are also fees for new subdivision developments, line extensions, pole attachments and plant investment fees.

Authority: City Ordinances Title 4 and Title 8

❖ Sale of Recycling Materials

The City sells the recycled materials collected at the Recycling Center such as plastic, aluminum cans, newspaper, office paper, cardboard and glass. Prices for recyclables vary significantly during the year however the City attempts to maximize revenues by storing materials when it is possible and selling them when prices are higher. The current pricing trend has been low for recyclables and is not expected to increase in the short term.

Authority: N/A

REVENUE OVERVIEW

City of Cody FY17-18 Budget

Miscellaneous Revenue & Operating Grants/Contributions

These revenues include investment income and other revenue sources which cannot be easily categorized into a specific line item in the budget. Miscellaneous revenues and operating grants/contributions account for \$71,071 representing less than 1% of the total revenue for the Business-Type funds.

❖ Interest Income

The City of Cody earns interest income on a variety of investments in AAA and AA rated fixed income government issued instruments and money market funds. Investments are laddered with maturities ranging from 1 to 10 years with an average yield of 1.6%.

Authority: Council action

❖ Other Miscellaneous Revenue

These are other revenue sources which cannot be easily categorized into a specific line item in the budget.

Authority: N/A

❖ Operating Grants & Contributions

Typically, operating grants are not available for business-type funds however the Solid Waste Fund does receive a grant from Park County for the Recycling Center operations.

Authority: N/A

REVENUE OVERVIEW

City of Cody FY17-18 Budget

Capital Revenue

The City receives various capital grants and contributions from other governmental agencies and organizations. Most grants and contributions vary from year to year in amount based on the projects being funded. These revenues account for \$803,737, approximately 4% of the total revenue for the Business-Type funds.

❖ *Capital Grants*

The City participates in various grant opportunities depending on the applicable projects and/or grants available. Since grant opportunities cannot be projected from year to year this revenue source can fluctuate significantly. Detailed information regarding the capital grants budgeted for this fiscal year is presented in the Grants Overview in the budget.

Authority: Granting agency agreements

❖ *Capital Contributions*

Depending on the nature of a capital project the City may receive capital contributions from developers or other governmental agencies to reimburse the City for all or portions of capital projects. Since these contributions cannot be projected from year to year with any certainty this revenue source can fluctuate significantly.

Authority: Contributing agency agreements

❖ *Loan Proceeds*

The City of Cody has obtained a loan in the amount of \$1,884,000 to fund the wastewater facility upgrade project. This year's budget includes \$167,480 in loan proceeds expected to be received during the fiscal year. Detailed information regarding the loan is presented in the Deb Service Overview in the budget.

Authority: Loan agency agreement

VEHICLE REPLACEMENT PROGRAM OVERVIEW

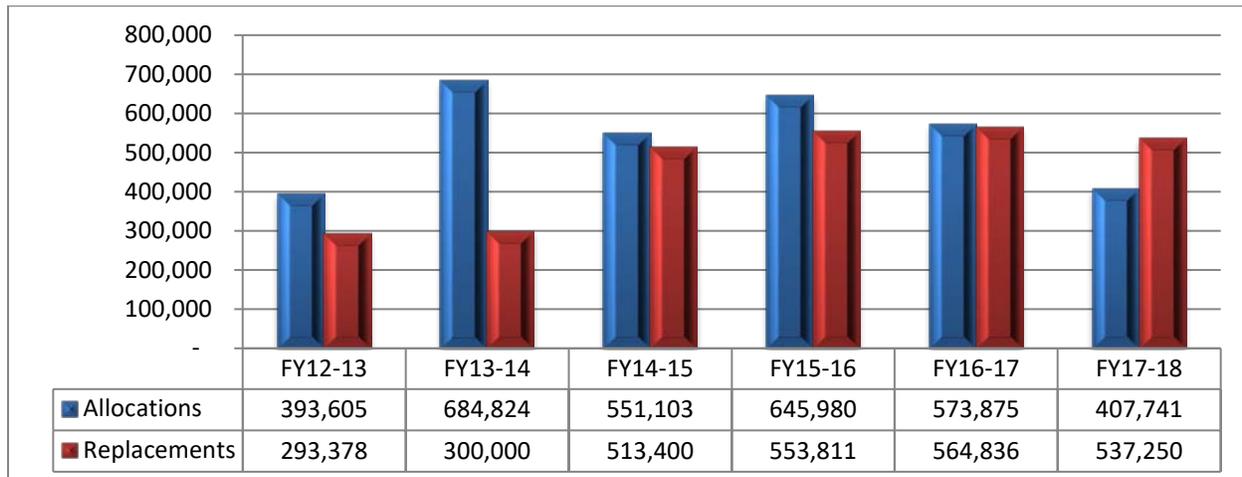
City of Cody FY17-18 Budget

Overview

This fund was established in 1999 as an effort to provide a more systematic method of replacing equipment and spreading the cost of replacing such equipment over time. This activity provides funding for vehicle and equipment replacements in the General Fund and Enterprise Funds through an annual allocation from each City department into the Vehicle Replacement Fund.

To fund this program an allocation has been made annually from the General Fund and Enterprise Funds into the Vehicle Replacement Fund. The transfers have varied from year to year due to equipment replacement needs and funding limitations. Annual allocations are calculated based on the estimated replacement amount of each piece of equipment, the number of years remaining until replacement is scheduled to occur, and the actual cash balance of the fund vs. the required cash balance at the time of replacement.

Since its inception in 1999 it has never been funded at the full 100% of requirements and in most years has been funded at 70%. The following chart shows a 6-year history of allocations and replacements:



Replacement Guidelines

Replacement of City owned vehicles and equipment is based primarily on the following criteria:

- The age of the vehicle/equipment in years and miles driven or hours operated coupled with the maintenance costs incurred during the projected life cycle of the vehicle or equipment as compared to its original purchase price. Each year the Vehicle Maintenance department recommends a replacement schedule that would allow the City to replace any vehicle or equipment that has maintenance costs meeting or exceeding the original purchase price.
- Other considerations for replacement are:
 1. Safety: is the vehicle safe to operate in its present condition and is it cost effective to repair it to a safe condition vs. replacement cost?
 2. Cost: are the funds needed for replacement available at the time the vehicle/equipment needs replaced?
 3. Availability: some vehicles, particularly Police type vehicles, are only manufactured during certain times of each model year. Replacement of these vehicles will need to be scheduled during this time frame.
 4. Age and type of vehicle: is the vehicle or equipment obsolete either because of its age or new technology?

VEHICLE REPLACEMENT PROGRAM OVERVIEW

City of Cody FY17-18 Budget

5. Maintenance repair costs: will the required repairs or the maintenance costs over the life of the vehicle surpass its original purchase price?
6. Value of asset: at what point in the life of the vehicle can the City realize the maximum return on its investment either through the sale or trade-in value of the vehicle or equipment?

The various types of City owned vehicles have been placed into one of 11 different classifications. The classes and types of vehicles in each class are listed below:

CLASS "A": POLICE PATROL VEHICLES - Class "A" vehicles consist of police patrol cars, trucks and S.U.V.s. These vehicles are used on a daily basis to provide police protection throughout the City. It is recommended that these vehicles be replaced every 6 to 7 years or when the odometer reading has reached 100,000 miles. These vehicles may also be replaced if or when the costs of repair and maintenance have exceeded the original purchase price of the vehicle. Since these "Police Package" type vehicles are only manufactured once a year it is recommended that the replacement process begin when the vehicle's odometer reading reaches 90,000 miles.

CLASS "A-1" OTHER POLICE VEHICLES - Class "A-1" vehicles consist of other police type vehicles used for administration, detectives, community services, etc. Since these vehicles do not receive the heavy day to day use associated with other Police type vehicles and they are not the "Police Package" type vehicles, replacement of these can be made after 10 years of service or when the odometer reading reaches 100,000 miles and provided the maintenance costs have not exceeded the original purchase price of the vehicle.

CLASS "B" PICKUP TRUCKS AND CARS - Class "B" vehicles consist of administrative cars, pool cars, staff cars and ½ ton and ¾ ton pickup trucks that are used in the day to day operations of the City. These vehicles may be replaced after 10 years of service or when the odometer reading reaches 100,000 miles, provided the maintenance costs have not exceeded the original purchase price of the vehicle. Some of these vehicles, more specifically those used by the Parks Department for summer or temporary employees, may not attain the 100,000-mile mark within the 10-year period. The Vehicle Maintenance Division and the Division to which the vehicle has been assigned will monitor these vehicles to determine when, or if, the vehicle should be replaced. This decision will be based upon past and projected maintenance costs and the overall condition of the vehicle.

CLASS "C" SANITATION TRUCKS - Class "C" trucks consist of the Sanitation Division's trucks that are mounted with automated compactors. These trucks are used heavily on a daily basis throughout the City to collect and haul refuse to the sanitary landfill. Sanitation trucks may be replaced when the hour meter has registered 10,000 hours of service. This usually occurs somewhere within the 6th to 8th year of service. The benchmark set for hours of operation will affect the point within the 6 to 8 year range at which the vehicle can be replaced. Due to the length of time required to order, manufacture and receive delivery, it is recommended that the City begin the replacement process when the vehicle's hour meter has registered 8,500 hours of service.

CLASS "D" HEAVY TRUCKS - Class "D" trucks consist of dump trucks, sewer jets, winch trucks and other related trucks. The City relies heavily on these trucks and equipment, often on a daily basis for road repairs, snow removal, sanitary sewer maintenance, storm sewer maintenance and water line repair and maintenance. These trucks may be replaced after 10 to 15 years (at this point it is estimated that the mileage will have reached 100,000 miles) or 10,000 to 15,000 hours of service, provided the maintenance costs have not exceeded the original purchase price of the vehicle. The 5 year and 5,000 hour "gap" may

VEHICLE REPLACEMENT PROGRAM OVERVIEW

City of Cody FY17-18 Budget

be narrowed in the future through the purchase of heavier (GVW) trucks that are designed to effectively carry the loads required by the nature of the work the City crews perform.

CLASS "E" ELECTRICAL (SPECIALTY TRUCKS) BUCKET AND DERRICK TYPE TRUCKS - Class "E" trucks consist mainly of the Electrical Division's trucks. These trucks are usually designed to perform duties used in providing and maintaining electrical service to the City's electric customers. These trucks may be replaced after 10 years of service; this number is based on the maintenance history of each truck and the experience of the Electrical Division personnel and their working knowledge of the trucks. These trucks may be retained beyond their 10-year replacement threshold after consideration has been given to the required repairs, necessary upgrades and the anticipated usage.

CLASS "F" STREET SWEEPERS AND RELATED TRUCKS - Class "F" trucks consist of street sweepers, water tankers, distributor trucks and other related equipment. These trucks and equipment are used heavily during portions of the year and on many different projects throughout the city. Most of the usage occurs during the summer months. These trucks are considered a high maintenance vehicle due to the types of work they perform and the conditions to which they are exposed. These operating conditions may vary from being exposed to dusty and highly abrasive materials to extremely wet and muddy conditions during the same day. Replacement of these vehicles may be made within the range of 5 to 10 years or when the hour meter has recorded 5,000 operating hours, provided the maintenance costs have not exceeded the original purchase price of the vehicle. The benchmark established for hours of operation will affect the point within the range of 5 to 10 years at which the unit may be replaced.

CLASS "G" OFF-ROAD EQUIPMENT - Class "G" equipment consists of backhoes, tractors, skid-steer loaders, small roller compactors and other light off-road equipment. The Public Works Divisions use much of the equipment on almost a daily basis; other pieces are used more extensively on a seasonal basis, depending on the Division and the time of year. This type of equipment may be replaced after 5 to 10 years of service or when the hour meter has recorded 5,000 hours of service, provided the maintenance costs of the equipment have not exceeded the original purchase price. The benchmark established for hours of operation will affect the point within the range of 5 to 10 years at which the unit may be replaced.

CLASS "H" HEAVY OFF-ROAD EQUIPMENT - Class "H" equipment consists of motor- graders, loaders, heavy roller compactors and other related heavy equipment. This equipment may be purchased using a manufacturer's "buy back" program. Replacement could be made anywhere within 5 to 10 years but could conceivably be broken down into 1-year increments. Some of this equipment receives only minimal usage during most of the year. The Vehicle Maintenance Division, in cooperation with the Division requesting the equipment, may consider renting or leasing some of this equipment as opposed to owning under-utilized equipment.

CLASS "I" OTHER OFF-ROAD EQUIPMENT - Class "I" equipment consists of mowers, turf tractors and other small riding equipment usually associated with parks, ball-fields and other turf type areas. Some of this equipment is also used during the winter months for snow removal on City owned walks and small parking areas. Replacement of this type of equipment may be made after 3 to 6 years or when the equipment's hour meter has recorded 3,000 hours of operating time, provided the maintenance cost of the equipment has not exceeded the original purchase price.

CLASS "J" LIGHT EQUIPMENT AND TOOLS - Class "J" equipment and tools consist of chainsaws, concrete saws, pumps, generators, trimmers, push type lawnmowers etc. Replacement may be made when the total maintenance cost of the item exceeds the original purchase price.

VEHICLE REPLACEMENT PROGRAM OVERVIEW

City of Cody FY17-18 Budget

CLASS "K" TRAILERS AND TRAILER MOUNTED EQUIPMENT - Class "K" equipment consists of pull type trailers used to transport other equipment or material/supplies to job sites throughout the City. Class "K" also includes trailer-mounted equipment or tools such as the underground cable puller used by the Electric Division and the trailer-mounted pumps used by the Water Division. Replacement of these types of trailers and equipment may be made when the total maintenance cost of the item exceeds the original purchase price or when the equipment has been deemed obsolete or unsafe to operate.

EARLY REPLACEMENT - Early replacement of a vehicle or piece of equipment may occur when major expenditures are needed to restore the vehicle or equipment to a safe and efficient operating condition. Such expenditures would be for major accidental damages, large major component failures such as engine, transmission or other drive-train component failures. Major expenditures for repairs will not be made when the cost of repairs plus the salvage value of the vehicle in an un-repaired condition, exceeds the value of the vehicle in a repaired condition. No major repairs should be made when the vehicle or equipment is in the final months of its replacement schedule. Such repairs may be made when the repairs will successfully extend the useful life of the vehicle or equipment and the Division requesting the repairs has a legitimate need for the item beyond its proposed replacement cycle.

FY17-18 Allocations and Replacements

Allocations for this fiscal year are budgeted for \$407,741. Based on the replacement schedule the expenditures from this fund are budgeted to be \$537,250 for replacements in the General Fund, Wastewater Fund and Electric Fund.

Equipment to be Replaced	Department	Class	Replacement Cost
2008 Ford Crown Victoria	Police	A	\$39,750
2009 Chevy Impala	Police	A	\$39,750
2008 John Deer Mower	Parks	I	\$36,000
2003 International Dump Truck	Streets	D	\$165,500
1983 Chip Spreader	Streets	G	\$225,000
2003 Chevy Pickup	Electric	B	\$31,250
Total			\$537,250

Ongoing Replacement Schedule

Vehicle and equipment replacements are currently scheduled out through FY2031-2032 and total \$7,972,225 over the 15-year span. Due to various factors such as trade in values and savings in estimated replacement costs this fund is doing well, even with the reduced level of funding over the years. As of July 1, 2017, this fund is estimated to be at 100% of requirements based on the current replacement schedule.

50%	Division	Description	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032
K-27	410	05speedloader H&H			\$ 5,992												
		Total Parks Maintenance	\$ 36,000	\$ 98,072	\$ 65,093	\$ 15,187	\$ 27,450	\$ 43,820	\$ 185,363	\$ 55,555	\$ 97,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,244
B31	420	02 Chev PU						\$ 35,773									
B24	420	05 Chev PU				\$ 36,431											
		Total Public Facilities	\$ -	\$ -	\$ -	\$ 36,431	\$ -	\$ 35,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B02	430	03 Dodge van							\$ 38,676								
B05	430	03 Chev Imp							\$ 34,296								
		Total Recreation	\$ -	\$ 72,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
B04	505	03 Chev Blazer		\$ 42,201													
B11	505	01ChevBlazer															
B43	505	08 Trailblazer						\$ 38,318									
		Total Community Development	\$ -	\$ 42,201	\$ -	\$ -	\$ -	\$ 38,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B14	520	16 Ford F250														\$ 29,899	
B17	520	05 Dodge				\$ 30,224											
B32	520	01 Chev PU			\$ 43,006												
B33	520	97 Ford 1 Ton															
B44	520	08 Dodge 1 Ton									\$ 41,436						
D03	520	05 Chev Dump							\$ 109,454								
D05	520	91 Inter Paint Truck															
D11	520	03 International	\$ 165,500														
D12	520	03 International		\$ 165,000													
D13	520	16 Freightliner														\$ 200,160	
F01	520	95 Ford/Elgin						\$ 180,000									
F02	520	89 Ford Service Truck															
F04	520	04 Chev Wtr TR									\$ 136,200						
F05	520	02 Freightl Dist										\$ 131,325					
F07	520	02 Freight Swpr															
G04	520	15 Bobcat S770												\$ 56,594			
G07	520	04CAT Roller									\$ 46,515						
G09	520	07 Case B/H			\$ 155,397												
G10	520	83Chipspreader	\$ 220,000														
H02	520	08 JD Loader 624J				\$ 236,901											
H03	520	14 JD Loader															
H04	520	73JDMtrGrader															
H05	520	91Case Roller															
H06	520	99Cat Grader							\$ 234,828								
H07	520	11 Pnuematic Roller												\$ 89,647			
		Total Streets	\$ 385,500	\$ 165,000	\$ 198,403	\$ 267,125	\$ -	\$ 180,000	\$ 109,454	\$ 234,828	\$ 224,151	\$ 131,325	\$ -	\$ 146,241	\$ -	\$ 230,059	\$ -
B30	525	03 Chev PU							\$ 41,385								
PT04	525	05Ford Starcraft															
G13	525	00 NISSAN															
NEW	525																
		Total Vehicle Maintenance	\$ -	\$ 41,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
B12	530	96 Ford PU			\$ 27,200												
B13	530	17 Chevrolet PU liftgate															\$ 45,260
C01	530	11 Freightliner San				\$ 218,988											
C02	530	10 Freightliner					\$ 222,426										
C03	530	00FrghlineSan															
C04	530	07FrghlineSan															
C05	530	12 Freightliner San					\$ 236,323										
C06	530	09 Frghline San						\$ 231,330									
C07	530	2017 Freightliner San														\$ 240,337	
P	530	Packer							\$ 75,000								
D01	530/520	13 Freightliner Day Cab										\$ 173,605					
G06	530	05 Bobcat			\$ 43,260												
G11	530	11 Heli Forklift						\$ 44,616									
		Total Solid Waste	\$ -	\$ -	\$ 70,460	\$ 218,988	\$ 503,365	\$ 231,330	\$ -	\$ 75,000	\$ -	\$ 173,605	\$ -	\$ 240,337	\$ -	\$ -	\$ 45,260

50%	Division	Description	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032
B34	545	05 Chev Pu/UB								\$ 39,973							
B36	545	16 Chevy w/Utility															\$ 57,262
B37	545	00 GMC PU															
B38	545	12 Chevy Puw/plow					\$ 51,586										
D07	545	99 Chev Dump															
G05	545	12 Case 590SN BH						\$ 139,437									
G15	545	07 Wacker									\$ 40,821						
Total Water			\$ -	\$ -	\$ -	\$ -	\$ 51,586	\$ 139,437	\$ -	\$ 39,973	\$ 40,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,262
B01	550	2014 Ford PU w/flatbed												\$ 46,240			
B08	550	2014 Chevy w/utility body												\$ 54,733			
B28	550	98 Chev Van							\$ 35,000								
B45	550	08 Chevy PU						\$ 44,161									
D10	550	15 Freighliner Sewer jet											\$ 407,067				
Total Wastewater			\$ -	\$ 44,161	\$ 35,000	\$ -	\$ -	\$ -	\$ 407,067	\$ 100,973	\$ -	\$ -	\$ -				
B09	560	12 Chevy flatbed					\$ 45,920										
B27	560	03 Chev PU	\$ 31,250														
B40	560	15 Ford Crew flatbed														\$ 51,372	
B42	560	07 Ford Expl					\$ 38,970										
D08	560	99 Chev Dump															
E01	560	16 Freightliner Bkt Trk												\$ 51,761			
E02	560	07GMDer							\$ 233,930								
E03	560																
E04	560	09 Frghtline Terex								\$ 302,481							
E05	560	14 Freightliner Bucket											\$ 243,600				
E06	560	08 Sterling Bkt Trk			\$ 138,597												
G03	560	16 Bobcat Excavator										\$ 61,065					
G08	560	02 Case B/H															
Total Electric			\$ 31,250	\$ -	\$ 138,597	\$ -	\$ 84,890	\$ -	\$ 233,930	\$ 302,481	\$ -	\$ 61,065	\$ 243,600	\$ 51,761	\$ 51,372	\$ -	\$ -
GRAND TOTAL			\$ 532,250	\$ 571,253	\$ 609,820	\$ 617,193	\$ 704,791	\$ 757,285	\$ 678,104	\$ 744,715	\$ 501,199	\$ 475,825	\$ 650,667	\$ 539,312	\$ 99,294	\$ 230,059	\$ 260,458

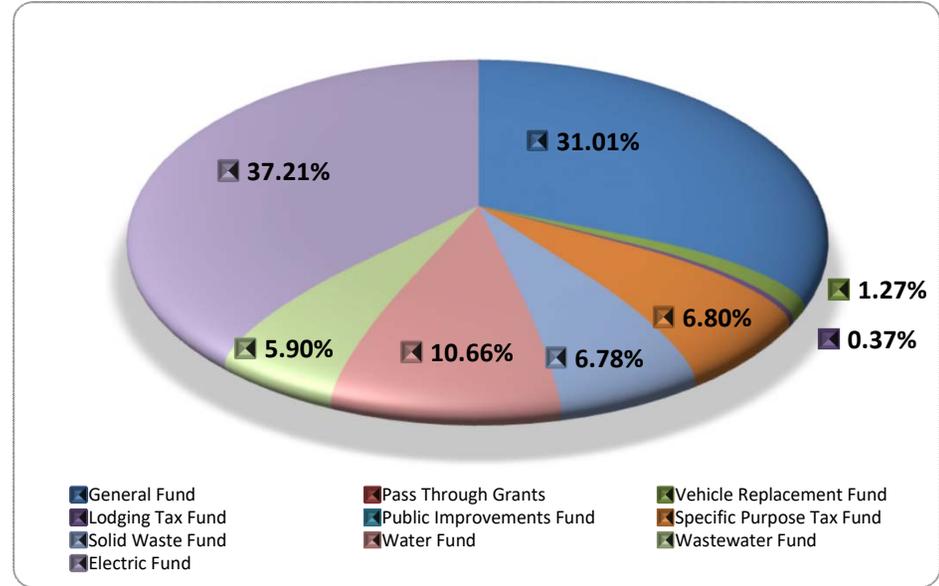
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Comparative Revenue Summary - All Funds

City of Cody Budget FY17-18

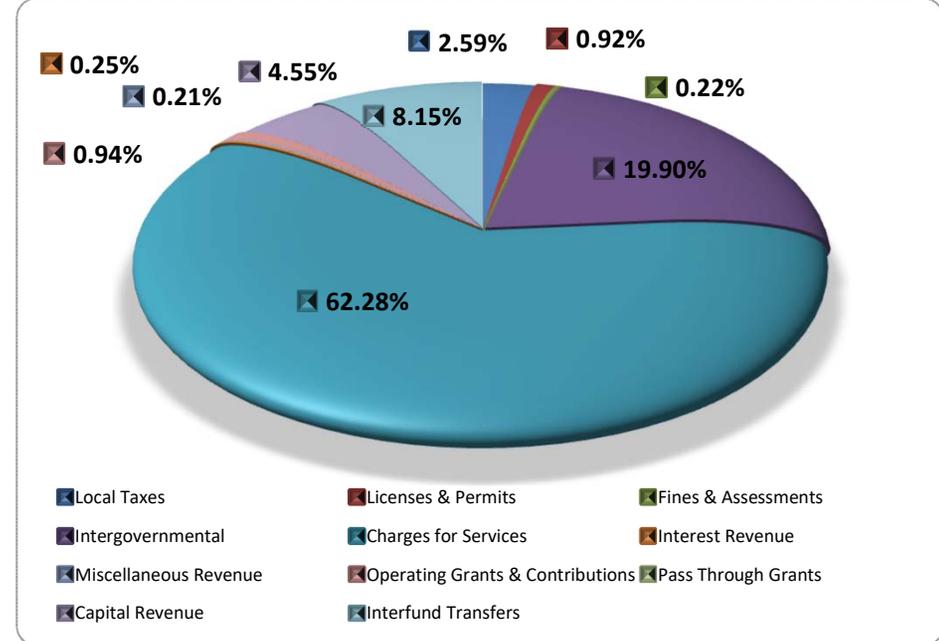
By Fund

	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Increase (Decrease)
General Fund	\$11,685,559	\$10,522,736	(\$1,162,823)	-9.95%
Pass Through Grants	\$0	\$0	\$0	0.00%
Vehicle Replacement Fund	\$601,218	\$429,741	(\$171,477)	-28.52%
Lodging Tax Fund	\$132,496	\$127,000	(\$5,496)	-4.15%
Public Improvements Fund	\$0	\$0	\$0	0.00%
Specific Purpose Tax Fund	\$0	\$2,307,672	\$2,307,672	0.00%
Solid Waste Fund	\$2,377,807	\$2,299,491	(\$78,316)	-3.29%
Water Fund	\$3,328,105	\$3,616,201	\$288,096	8.66%
Wastewater Fund	\$3,557,377	\$2,000,898	(\$1,556,479)	-43.75%
Electric Fund	\$12,598,444	\$12,626,605	\$28,161	0.22%
Total	\$34,281,006	\$33,930,343	(\$350,663)	-1.02%



By Category

	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Percent Change
Local Taxes	\$1,792,118	\$880,278	(\$911,840)	-50.88%
Licenses & Permits	\$326,143	\$312,200	(\$13,943)	-4.28%
Fines & Assessments	\$95,581	\$75,797	(\$19,784)	-20.70%
Intergovernmental	\$4,552,316	\$6,750,480	\$2,198,164	48.29%
Charges for Services	\$21,056,632	\$21,130,494	\$73,862	0.35%
Interest Revenue	\$106,765	\$85,200	(\$21,565)	-20.20%
Miscellaneous Revenue	\$72,774	\$70,071	(\$2,703)	-3.71%
Operating Grants & Contributions	\$390,731	\$318,559	(\$72,172)	-18.47%
Pass Through Grants	\$0	\$0	\$0	0.00%
Capital Revenue	\$4,199,299	\$1,542,714	(\$2,656,585)	-63.26%
Interfund Transfers	\$1,688,647	\$2,764,550	\$1,075,903	63.71%
Total	\$34,281,006	\$33,930,343	(\$350,663)	-1.02%

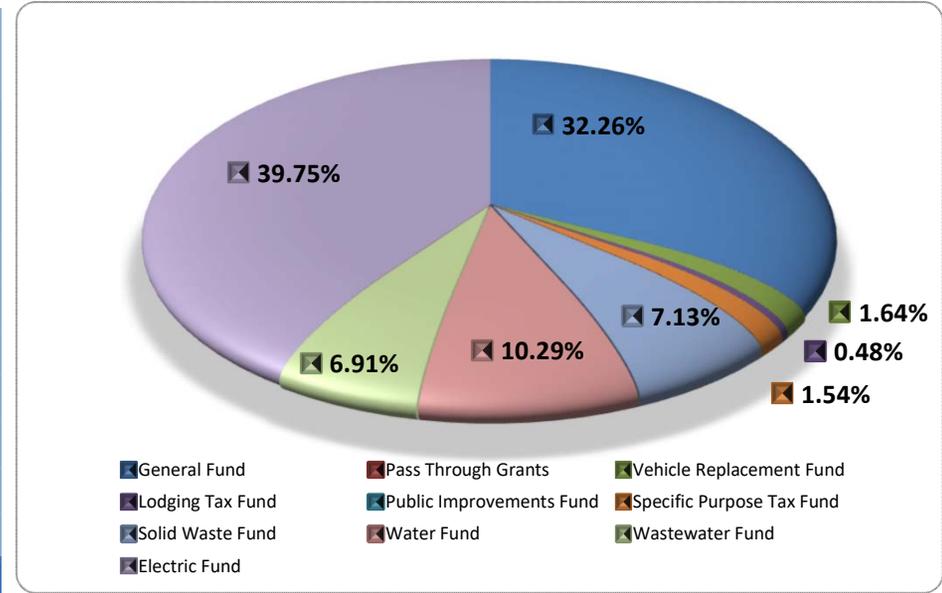


Comparative Expense Summary - All Funds

City of Cody Budget FY17-18

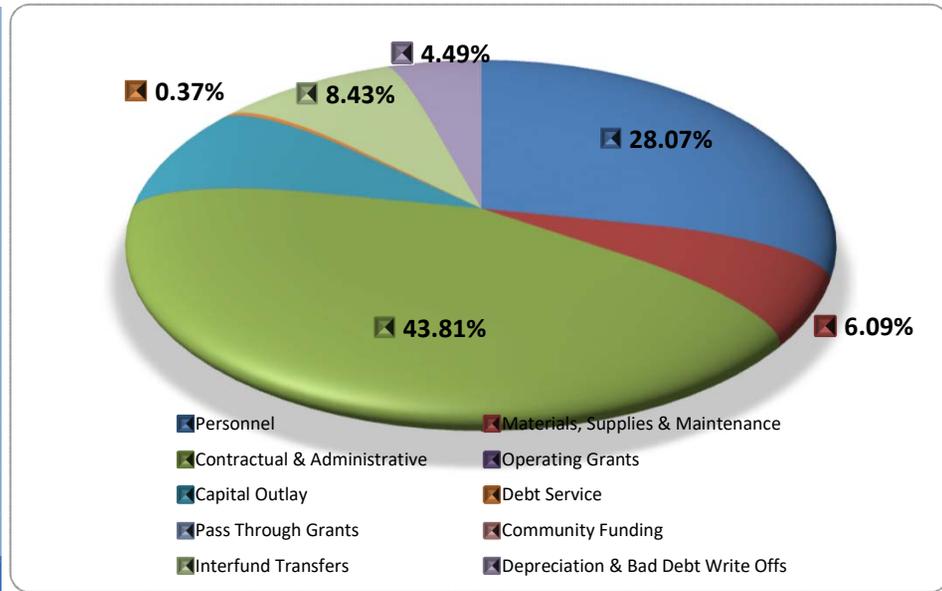
By Fund

	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Percent Change
General Fund	\$11,721,632	\$10,577,598	(\$1,144,034)	-9.76%
Pass Through Grants	\$0	\$0	\$0	0.00%
Vehicle Replacement Fund	\$564,836	\$537,250	(\$27,586)	-4.88%
Lodging Tax Fund	\$160,784	\$156,265	(\$4,519)	-2.81%
Public Improvements Fund	\$16,540	\$0	(\$16,540)	-100.00%
Specific Purpose Tax Fund	\$0	\$504,400	\$504,400	100.00%
Solid Waste Fund	\$2,325,251	\$2,339,644	\$14,393	0.62%
Water Fund	\$3,198,578	\$3,375,422	\$176,844	5.53%
Wastewater Fund	\$4,631,569	\$2,265,607	(\$2,365,962)	-51.08%
Electric Fund	\$12,854,363	\$13,036,648	\$182,285	1.42%
Total	\$35,473,553	\$32,792,833	(\$2,680,720)	-7.56%



By Category

	FY16-17 Budget	FY17-18 Budget	Increase (Decrease)	Percent Change
Personnel	\$9,103,946	\$9,206,131	\$102,185	1.12%
Materials, Supplies & Maintenance	\$2,303,834	\$1,997,529	(\$306,305)	-13.30%
Contractual & Administrative	\$14,723,872	\$14,365,347	(\$358,525)	-2.43%
Operating Grants	\$48,133	\$9,660	(\$38,473)	-79.93%
Capital Outlay	\$5,995,402	\$2,855,033	(\$3,140,369)	-52.38%
Debt Service	\$120,902	\$120,902	\$0	100.00%
Pass Through Grants	\$0	\$0	\$0	0.00%
Community Funding	\$33,930	\$0	(\$33,930)	-100.00%
Interfund Transfers	\$1,688,647	\$2,764,550	\$1,075,903	63.71%
Depreciation & Bad Debt Write Offs	\$1,454,887	\$1,473,681	\$18,794	1.29%
Total	\$35,473,553	\$32,792,833	(\$2,680,720)	-7.56%



CASH FLOW SUMMARY

City of Cody Budget FY17-18

	General Fund		
	FY16-17	FY16-17	FY17-18
	Approved Budget	Year End Actual	Approved Budget
BEGINNING CASH & INVESTMENTS	\$ 7,148,429	\$ 7,155,332	\$ 7,415,157
OPERATING REVENUE			
Local Taxes	\$ 1,792,118	\$ 1,845,669	\$ 880,278
Licenses & Permits	\$ 326,143	\$ 417,424	\$ 312,200
Fines & Assessments	\$ 95,581	\$ 92,273	\$ 75,797
Intergovernmental	\$ 4,419,820	\$ 4,369,117	\$ 4,315,808
Charges for Services	\$ 1,695,540	\$ 1,663,086	\$ 1,462,137
Interest Revenue	\$ 36,370	\$ 33,890	\$ 29,000
Miscellaneous Revenue	\$ 35,900	\$ 58,823	\$ 33,200
Operating Grants & Contributions	\$ 390,731	\$ 365,836	\$ 318,559
Total Operating Revenue	\$ 8,792,203	\$ 8,846,118	\$ 7,426,979
OPERATING EXPENSES			
Personnel	\$ 6,841,376	\$ 6,452,582	\$ 6,842,465
Materials, Supplies & Maintenance	\$ 1,262,644	\$ 1,141,365	\$ 1,209,321
Contractual & Administrative Costs	\$ 1,837,327	\$ 1,755,181	\$ 1,811,744
Operating Grants	\$ 48,133	\$ 41,143	\$ 9,660
Total Operating Expenses	\$ 9,989,480	\$ 9,390,270	\$ 9,873,190
OPERATING SURPLUS (DEFICIT)	\$ (1,197,277)	\$ (544,152)	\$ (2,446,210)
OTHER REVENUES (EXPENSES)			
Sale of Assets Revenue	\$ -	\$ 24,300	\$ -
Debt Service Expenses	\$ -	\$ -	\$ -
Community Funding Program Expenses	\$ -	\$ -	\$ -
Total Other Revenue (Expenses)	\$ -	\$ 24,300	\$ -
CAPITAL IMPROVEMENTS PROGRAM REVENUE (EXPENSES)			
Capital Grant Revenue	\$ 832,723	\$ 815,437	\$ 47,888
Capital Contribution Revenue	\$ 255,000	\$ 265,000	\$ -
Capital Debt Issuance Proceeds	\$ -	\$ -	\$ -
Capital Direct Distribution Funding	\$ 690,771	\$ 690,542	\$ 691,059
Capital Outlay Expenses	\$ (1,383,770)	\$ (1,276,881)	\$ (405,056)
Total Capital Improvements Revenues (Expenses)	\$ 394,724	\$ 494,098	\$ 333,891
INTERFUND TRANSFERS			
Interfund Transfers In	\$ 1,114,862	\$ 1,114,862	\$ 2,356,809
Interfund Transfers Out	\$ (279,283)	\$ (279,283)	\$ (234,506)
Total Interfund Transfers In (Out)	\$ 835,579	\$ 835,579	\$ 2,122,304
Budget Surplus(Deficit)	\$ 33,026	\$ 809,825	\$ 9,985
NON-CASH EXPENSES			
Depreciation	\$ -	\$ -	\$ -
Bad Debt Writeoffs	\$ 69,099	\$ 53,408	\$ 64,846
Total Non-Cash Expenses	\$ 69,099	\$ 53,408	\$ 64,846
ACCRUED LIABILITIES & RECEIVABLES	\$ (550,000)	\$ (550,000)	\$ (554,000)
PROJECTED TOTAL CASH & INVESTMENTS	\$ 6,631,455	\$ 7,415,157	\$ 6,871,141
Restricted - Operating & Depreciation Reserve	\$ 2,484,848	\$ 2,484,848	\$ 2,468,297
Restricted - Specific Use Reserve	\$ 179,432	\$ 179,432	\$ 99,628
Restricted - Capital Reserve	\$ -	\$ 140,000	\$ -
Restricted - WWDC Reserve	\$ -	\$ -	\$ -
PROJECTED ENDING UNRESTRICTED CASH & INVESTMENTS	\$ 3,967,175	\$ 4,610,877	\$ 4,303,216

CASH FLOW SUMMARY

City of Cody Budget FY17-18

	Vehicle Replacement Fund		
	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
BEGINNING CASH & INVESTMENTS	\$ 2,673,744	\$ 2,681,685	\$ 2,762,119
OPERATING REVENUE			
Local Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Fines & Assessments	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -
Interest Revenue	\$ 27,433	\$ 25,650	\$ 22,000
Miscellaneous Revenue	\$ -	\$ -	\$ -
Operating Grants & Contributions	\$ -	\$ -	\$ -
Total Operating Revenue	\$ 27,433	\$ 25,650	\$ 22,000
OPERATING EXPENSES			
Personnel	\$ -	\$ -	\$ -
Materials, Supplies & Maintenance	\$ -	\$ -	\$ -
Contractual & Administrative Costs	\$ -	\$ -	\$ -
Operating Grants	\$ -	\$ -	\$ -
Total Operating Expenses	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)	\$ 27,433	\$ 25,650	\$ 22,000
OTHER REVENUES (EXPENSES)			
Sale of Assets Revenue	\$ -	\$ -	\$ -
Debt Service Expenses	\$ -	\$ -	\$ -
Community Funding Program Expenses	\$ -	\$ -	\$ -
Total Other Revenue (Expenses)	\$ -	\$ -	\$ -
CAPITAL IMPROVEMENTS PROGRAM REVENUE (EXPENSES)			
Capital Grant Revenue	\$ -	\$ -	\$ -
Capital Contribution Revenue	\$ -	\$ -	\$ -
Capital Debt Issuance Proceeds	\$ -	\$ -	\$ -
Capital Direct Distribution Funding	\$ -	\$ -	\$ -
Capital Outlay Expenses	\$ (564,836)	\$ (519,001)	\$ (537,250)
Total Capital Improvements Revenues (Expenses)	\$ (564,836)	\$ (519,001)	\$ (537,250)
INTERFUND TRANSFERS			
Interfund Transfers In	\$ 573,785	\$ 573,785	\$ 407,741
Interfund Transfers Out	\$ -	\$ -	\$ -
Total Interfund Transfers In (Out)	\$ 573,785	\$ 573,785	\$ 407,741
Budget Surplus(Deficit)	\$ 36,382	\$ 80,434	\$ (107,509)
NON-CASH EXPENSES			
Depreciation	\$ -	\$ -	\$ -
Bad Debt Writeoffs	\$ -	\$ -	\$ -
Total Non-Cash Expenses	\$ -	\$ -	\$ -
ACCRUED LIABILITIES & RECEIVABLES	\$ -	\$ -	\$ -
PROJECTED TOTAL CASH & INVESTMENTS	\$ 2,710,126	\$ 2,762,119	\$ 2,654,609
Restricted - Operating & Depreciation Reserve	\$ -	\$ -	\$ -
Restricted - Specific Use Reserve	\$ -	\$ -	\$ -
Restricted - Capital Reserve	\$ -	\$ -	\$ -
Restricted - WWDC Reserve	\$ -	\$ -	\$ -
PROJECTED ENDING UNRESTRICTED CASH & INVESTMENTS	\$ 2,710,126	\$ 2,762,119	\$ 2,654,609

CASH FLOW SUMMARY

City of Cody Budget FY17-18

	Lodging Tax Fund		
	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
BEGINNING CASH & INVESTMENTS	\$ 63,306	\$ 63,306	\$ 34,034
OPERATING REVENUE			
Local Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Fines & Assessments	\$ -	\$ -	\$ -
Intergovernmental	\$ 132,496	\$ 126,955	\$ 127,000
Charges for Services	\$ -	\$ -	\$ -
Interest Revenue	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -
Operating Grants & Contributions	\$ -	\$ -	\$ -
Total Operating Revenue	\$ 132,496	\$ 126,955	\$ 127,000
OPERATING EXPENSES			
Personnel	\$ -	\$ -	\$ -
Materials, Supplies & Maintenance	\$ 15,500	\$ 12,500	\$ 10,500
Contractual & Administrative Costs	\$ -	\$ -	\$ 15,000
Operating Grants	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 15,500	\$ 12,500	\$ 25,500
OPERATING SURPLUS (DEFICIT)	\$ 116,996	\$ 114,456	\$ 101,500
OTHER REVENUES (EXPENSES)			
Sale of Assets Revenue	\$ -	\$ -	\$ -
Debt Service Expenses	\$ -	\$ -	\$ -
Community Funding Program Expenses	\$ (33,930)	\$ (32,374)	\$ -
Total Other Revenue (Expenses)	\$ (33,930)	\$ (32,374)	\$ -
CAPITAL IMPROVEMENTS PROGRAM REVENUE (EXPENSES)			
Capital Grant Revenue	\$ -	\$ -	\$ -
Capital Contribution Revenue	\$ -	\$ -	\$ -
Capital Debt Issuance Proceeds	\$ -	\$ -	\$ -
Capital Direct Distribution Funding	\$ -	\$ -	\$ -
Capital Outlay Expenses	\$ -	\$ -	\$ -
Total Capital Improvements Revenues (Expenses)	\$ -	\$ -	\$ -
INTERFUND TRANSFERS			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ (111,354)	\$ (111,354)	\$ (130,765)
Total Interfund Transfers In (Out)	\$ (111,354)	\$ (111,354)	\$ (130,765)
Budget Surplus(Deficit)	\$ (28,288)	\$ (29,272)	\$ (29,265)
NON-CASH EXPENSES			
Depreciation	\$ -	\$ -	\$ -
Bad Debt Writeoffs	\$ -	\$ -	\$ -
Total Non-Cash Expenses	\$ -	\$ -	\$ -
ACCRUED LIABILITIES & RECEIVABLES	\$ -	\$ -	\$ -
PROJECTED TOTAL CASH & INVESTMENTS	\$ 35,018	\$ 34,034	\$ 4,769
Restricted - Operating & Depreciation Reserve	\$ -	\$ -	\$ -
Restricted - Specific Use Reserve	\$ -	\$ -	\$ -
Restricted - Capital Reserve	\$ -	\$ -	\$ -
Restricted - WWDC Reserve	\$ -	\$ -	\$ -
PROJECTED ENDING UNRESTRICTED CASH & INVESTMENTS	\$ 35,018	\$ 34,034	\$ 4,769

CASH FLOW SUMMARY

City of Cody Budget FY17-18

	Public Improvements Fund		
	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
BEGINNING CASH & INVESTMENTS	\$ 16,540	\$ 16,540	\$ 14,040
OPERATING REVENUE			
Local Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Fines & Assessments	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -
Interest Revenue	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -
Operating Grants & Contributions	\$ -	\$ -	\$ -
Total Operating Revenue	\$ -	\$ -	\$ -
OPERATING EXPENSES			
Personnel	\$ -	\$ -	\$ -
Materials, Supplies & Maintenance	\$ -	\$ -	\$ -
Contractual & Administrative Costs	\$ -	\$ -	\$ -
Operating Grants	\$ -	\$ -	\$ -
Total Operating Expenses	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -
OTHER REVENUES (EXPENSES)			
Sale of Assets Revenue	\$ -	\$ -	\$ -
Debt Service Expenses	\$ -	\$ -	\$ -
Community Funding Program Expenses	\$ -	\$ -	\$ -
Total Other Revenue (Expenses)	\$ -	\$ -	\$ -
CAPITAL IMPROVEMENTS PROGRAM REVENUE (EXPENSES)			
Capital Grant Revenue	\$ -	\$ -	\$ -
Capital Contribution Revenue	\$ -	\$ -	\$ -
Capital Debt Issuance Proceeds	\$ -	\$ -	\$ -
Capital Direct Distribution Funding	\$ -	\$ -	\$ -
Capital Outlay Expenses	\$ (16,540)	\$ (2,500)	\$ -
Total Capital Improvements Revenues (Expenses)	\$ (16,540)	\$ (2,500)	\$ -
INTERFUND TRANSFERS			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Total Interfund Transfers In (Out)	\$ -	\$ -	\$ -
Budget Surplus(Deficit)	\$ (16,540)	\$ (2,500)	\$ -
NON-CASH EXPENSES			
Depreciation	\$ -	\$ -	\$ -
Bad Debt Writeoffs	\$ -	\$ -	\$ -
Total Non-Cash Expenses	\$ -	\$ -	\$ -
ACCRUED LIABILITIES & RECEIVABLES	\$ 1	\$ -	\$ -
PROJECTED TOTAL CASH & INVESTMENTS	\$ 1	\$ 14,040	\$ 14,040
Restricted - Operating & Depreciation Reserve	\$ -	\$ -	\$ -
Restricted - Specific Use Reserve	\$ -	\$ -	\$ -
Restricted - Capital Reserve	\$ -	\$ -	\$ -
Restricted - WWDC Reserve	\$ -	\$ -	\$ -
PROJECTED ENDING UNRESTRICTED CASH & INVESTMENTS	\$ 1	\$ 14,040	\$ 14,040

CASH FLOW SUMMARY

City of Cody Budget FY17-18

	Specific Purpose Tax Fund		
	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
BEGINNING CASH & INVESTMENTS	\$ -	\$ -	\$ 133,471
OPERATING REVENUE			
Local Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Fines & Assessments	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ 133,471	\$ 2,307,672
Charges for Services	\$ -	\$ -	\$ -
Interest Revenue	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -
Operating Grants & Contributions	\$ -	\$ -	\$ -
Total Operating Revenue	\$ -	\$ 133,471	\$ 2,307,672
OPERATING EXPENSES			
Personnel	\$ -	\$ -	\$ -
Materials, Supplies & Maintenance	\$ -	\$ -	\$ -
Contractual & Administrative Costs	\$ -	\$ -	\$ -
Operating Grants	\$ -	\$ -	\$ -
Total Operating Expenses	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)	\$ -	\$ 133,471	\$ 2,307,672
OTHER REVENUES (EXPENSES)			
Sale of Assets Revenue	\$ -	\$ -	\$ -
Debt Service Expenses	\$ -	\$ -	\$ -
Community Funding Program Expenses	\$ -	\$ -	\$ -
Total Other Revenue (Expenses)	\$ -	\$ -	\$ -
CAPITAL IMPROVEMENTS PROGRAM REVENUE (EXPENSES)			
Capital Grant Revenue	\$ -	\$ -	\$ -
Capital Contribution Revenue	\$ -	\$ -	\$ -
Capital Debt Issuance Proceeds	\$ -	\$ -	\$ -
Capital Direct Distribution Funding	\$ -	\$ -	\$ -
Capital Outlay Expenses	\$ -	\$ -	\$ (504,400)
Total Capital Improvements Revenues (Expenses)	\$ -	\$ -	\$ (504,400)
INTERFUND TRANSFERS			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Total Interfund Transfers In (Out)	\$ -	\$ -	\$ -
Budget Surplus(Deficit)	\$ -	\$ 133,471	\$ 1,803,272
NON-CASH EXPENSES			
Depreciation	\$ -	\$ -	\$ -
Bad Debt Writeoffs	\$ -	\$ -	\$ -
Total Non-Cash Expenses	\$ -	\$ -	\$ -
ACCRUED LIABILITIES & RECEIVABLES	\$ -	\$ -	\$ -
PROJECTED TOTAL CASH & INVESTMENTS	\$ -	\$ 133,471	\$ 1,936,743
Restricted - Operating & Depreciation Reserve	\$ -	\$ -	\$ -
Restricted - Specific Use Reserve	\$ -	\$ -	\$ -
Restricted - Capital Reserve	\$ -	\$ -	\$ -
Restricted - WWDC Reserve	\$ -	\$ -	\$ -
PROJECTED ENDING UNRESTRICTED CASH & INVESTMENTS	\$ -	\$ 133,471	\$ 1,936,743

CASH FLOW SUMMARY

City of Cody Budget FY17-18

	Solid Waste Fund		
	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
BEGINNING CASH & INVESTMENTS	\$ 2,411,449	\$ 2,416,494	\$ 2,566,792
OPERATING REVENUE			
Local Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Fines & Assessments	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -
Charges for Services	\$ 2,348,081	\$ 2,265,351	\$ 2,283,186
Interest Revenue	\$ 13,716	\$ 12,781	\$ 11,000
Miscellaneous Revenue	\$ 16,010	\$ 15,932	\$ 5,305
Operating Grants & Contributions	\$ -	\$ -	\$ -
Total Operating Revenue	\$ 2,377,807	\$ 2,294,064	\$ 2,299,491
OPERATING EXPENSES			
Personnel	\$ 549,396	\$ 540,720	\$ 629,288
Materials, Supplies & Maintenance	\$ 307,818	\$ 284,853	\$ 150,233
Contractual & Administrative Costs	\$ 1,002,219	\$ 978,672	\$ 885,936
Operating Grants	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 1,859,433	\$ 1,804,245	\$ 1,665,456
OPERATING SURPLUS (DEFICIT)	\$ 518,374	\$ 489,820	\$ 634,035
OTHER REVENUES (EXPENSES)			
Sale of Assets Revenue	\$ -	\$ -	\$ -
Debt Service Expenses	\$ -	\$ -	\$ -
Community Funding Program Expenses	\$ -	\$ -	\$ -
Total Other Revenue (Expenses)	\$ -	\$ -	\$ -
CAPITAL IMPROVEMENTS PROGRAM REVENUE (EXPENSES)			
Capital Grant Revenue	\$ -	\$ -	\$ -
Capital Contribution Revenue	\$ -	\$ -	\$ -
Capital Debt Issuance Proceeds	\$ -	\$ -	\$ -
Capital Direct Distribution Funding	\$ -	\$ -	\$ -
Capital Outlay Expenses	\$ (17,652)	\$ -	\$ (94,000)
Total Capital Improvements Revenues (Expenses)	\$ (17,652)	\$ -	\$ (94,000)
INTERFUND TRANSFERS			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ (337,522)	\$ (337,522)	\$ (470,973)
Total Interfund Transfers In (Out)	\$ (337,522)	\$ (337,522)	\$ (470,973)
Budget Surplus(Deficit)	\$ 163,200	\$ 152,298	\$ 69,062
NON-CASH EXPENSES			
Depreciation	\$ 106,772	\$ 98,415	\$ 107,297
Bad Debt Writeoffs	\$ 3,872	\$ 3,886	\$ 1,918
Total Non-Cash Expenses	\$ 110,644	\$ 102,301	\$ 109,215
ACCRUED LIABILITIES & RECEIVABLES	\$ (2,000)	\$ (2,000)	\$ (2,000)
PROJECTED TOTAL CASH & INVESTMENTS	\$ 2,572,649	\$ 2,566,792	\$ 2,633,854
Restricted - Operating & Depreciation Reserve	\$ 458,714	\$ 458,714	\$ 416,364
Restricted - Specific Use Reserve	\$ -	\$ -	\$ -
Restricted - Capital Reserve	\$ -	\$ -	\$ -
Restricted - WWDC Reserve	\$ -	\$ -	\$ -
PROJECTED ENDING UNRESTRICTED CASH & INVESTMENTS	\$ 2,113,935	\$ 2,108,078	\$ 2,217,490

CASH FLOW SUMMARY

City of Cody Budget FY17-18

	Water Fund		
	FY16-17	FY16-17	FY17-18
	Approved Budget	Year End Actual	Approved Budget
BEGINNING CASH & INVESTMENTS	\$ 2,871,237	\$ 2,874,329	\$ 3,317,548
OPERATING REVENUE			
Local Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Fines & Assessments	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -
Charges for Services	\$ 3,313,750	\$ 3,256,511	\$ 3,367,158
Interest Revenue	\$ 9,955	\$ 9,277	\$ 7,900
Miscellaneous Revenue	\$ 4,400	\$ 7,298	\$ 4,500
Operating Grants & Contributions	\$ -	\$ -	\$ -
Total Operating Revenue	\$ 3,328,105	\$ 3,273,087	\$ 3,379,558
OPERATING EXPENSES			
Personnel	\$ 358,798	\$ 353,789	\$ 388,030
Materials, Supplies & Maintenance	\$ 209,762	\$ 148,749	\$ 170,240
Contractual & Administrative Costs	\$ 1,744,237	\$ 1,816,565	\$ 1,683,886
Operating Grants	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 2,312,797	\$ 2,319,102	\$ 2,242,157
OPERATING SURPLUS (DEFICIT)	\$ 1,015,308	\$ 953,985	\$ 1,137,401
OTHER REVENUES (EXPENSES)			
Sale of Assets Revenue	\$ -	\$ -	\$ -
Debt Service Expenses	\$ -	\$ -	\$ -
Community Funding Program Expenses	\$ -	\$ -	\$ -
Total Other Revenue (Expenses)	\$ -	\$ -	\$ -
CAPITAL IMPROVEMENTS PROGRAM REVENUE (EXPENSES)			
Capital Grant Revenue	\$ -	\$ -	\$ 236,643
Capital Contribution Revenue	\$ -	\$ -	\$ -
Capital Debt Issuance Proceeds	\$ -	\$ -	\$ -
Capital Direct Distribution Funding	\$ -	\$ -	\$ -
Capital Outlay Expenses	\$ (286,306)	\$ (240,148)	\$ (360,398)
Total Capital Improvements Revenues (Expenses)	\$ (286,306)	\$ (240,148)	\$ (123,755)
INTERFUND TRANSFERS			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ (262,318)	\$ (262,318)	\$ (430,303)
Total Interfund Transfers In (Out)	\$ (262,318)	\$ (262,318)	\$ (430,303)
Budget Surplus(Deficit)	\$ 466,684	\$ 451,519	\$ 583,343
NON-CASH EXPENSES			
Depreciation	\$ 333,156	\$ 339,161	\$ 338,874
Bad Debt Writeoffs	\$ 4,001	\$ 4,019	\$ 3,690
Total Non-Cash Expenses	\$ 337,157	\$ 343,180	\$ 342,564
ACCRUED LIABILITIES & RECEIVABLES	\$ (8,300)	\$ (8,300)	\$ (8,300)
PROJECTED TOTAL CASH & INVESTMENTS	\$ 3,329,621	\$ 3,317,548	\$ 3,892,591
Restricted - Operating & Depreciation Reserve	\$ 578,200	\$ 578,200	\$ 560,539
Restricted - Specific Use Reserve	\$ -	\$ -	\$ -
Restricted - Capital Reserve	\$ -	\$ -	\$ -
Restricted - WWDC Reserve	\$ 150,000	\$ 150,000	\$ 150,000
PROJECTED ENDING UNRESTRICTED CASH & INVESTMENTS	\$ 2,601,421	\$ 2,589,348	\$ 3,182,052

CASH FLOW SUMMARY

City of Cody Budget FY17-18

	Wastewater Fund		
	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
BEGINNING CASH & INVESTMENTS	\$ 2,335,033	\$ 2,336,658	\$ 2,135,311
OPERATING REVENUE			
Local Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Fines & Assessments	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -
Charges for Services	\$ 1,425,847	\$ 1,394,191	\$ 1,440,514
Interest Revenue	\$ 300	\$ 203	\$ 300
Miscellaneous Revenue	\$ 3,264	\$ 3,042	\$ 2,600
Operating Grants & Contributions	\$ -	\$ -	\$ -
Total Operating Revenue	\$ 1,429,411	\$ 1,397,436	\$ 1,443,414
OPERATING EXPENSES			
Personnel	\$ 291,741	\$ 274,746	\$ 285,279
Materials, Supplies & Maintenance	\$ 113,199	\$ 83,367	\$ 132,190
Contractual & Administrative Costs	\$ 263,412	\$ 237,082	\$ 197,709
Operating Grants	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 668,352	\$ 595,196	\$ 615,178
OPERATING SURPLUS (DEFICIT)	\$ 761,059	\$ 802,240	\$ 828,236
OTHER REVENUES (EXPENSES)			
Sale of Assets Revenue	\$ 340	\$ 363	\$ 360
Debt Service Expenses	\$ (120,902)	\$ -	\$ (120,902)
Community Funding Program Expenses	\$ -	\$ -	\$ -
Total Other Revenue (Expenses)	\$ (120,562)	\$ 363	\$ (120,542)
CAPITAL IMPROVEMENTS PROGRAM REVENUE (EXPENSES)			
Capital Grant Revenue	\$ 632,520	\$ 523,382	\$ 167,480
Capital Contribution Revenue	\$ -	\$ -	\$ -
Capital Debt Issuance Proceeds	\$ 1,495,106	\$ 1,237,141	\$ 389,644
Capital Direct Distribution Funding	\$ -	\$ -	\$ -
Capital Outlay Expenses	\$ (3,194,953)	\$ (2,580,219)	\$ (721,147)
Total Capital Improvements Revenues (Expenses)	\$ (1,067,327)	\$ (819,696)	\$ (164,023)
INTERFUND TRANSFERS			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ (178,955)	\$ (178,955)	\$ (304,882)
Total Interfund Transfers In (Out)	\$ (178,955)	\$ (178,955)	\$ (304,882)
Budget Surplus(Deficit)	\$ (605,785)	\$ (196,047)	\$ 238,788
NON-CASH EXPENSES			
Depreciation	\$ 466,545	\$ 429,635	\$ 502,670
Bad Debt Writeoffs	\$ 1,862	\$ 1,871	\$ 827
Total Non-Cash Expenses	\$ 468,407	\$ 431,505	\$ 503,497
ACCRUED LIABILITIES & RECEIVABLES	\$ (5,300)	\$ (5,300)	\$ (5,300)
PROJECTED TOTAL CASH & INVESTMENTS	\$ 1,723,948	\$ 2,135,311	\$ 2,368,799
Restricted - Operating & Depreciation Reserve	\$ 204,513	\$ 204,513	\$ 153,795
Restricted - Specific Use Reserve	\$ -	\$ -	\$ -
Restricted - Capital Reserve	\$ 50,000	\$ 50,000	\$ 50,000
Restricted - WWDC Reserve	\$ -	\$ -	\$ -
PROJECTED ENDING UNRESTRICTED CASH & INVESTMENTS	\$ 1,469,435	\$ 1,880,798	\$ 2,165,005

CASH FLOW SUMMARY

City of Cody Budget FY17-18

	Electric Fund		
	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
BEGINNING CASH & INVESTMENTS	\$ 2,972,240	\$ 2,979,329	\$ 3,682,113
OPERATING REVENUE			
Local Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Fines & Assessments	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -
Charges for Services	\$ 12,273,414	\$ 12,363,465	\$ 12,577,499
Interest Revenue	\$ 18,991	\$ 17,697	\$ 15,000
Miscellaneous Revenue	\$ 11,360	\$ 24,266	\$ 22,606
Operating Grants & Contributions	\$ -	\$ -	\$ -
Total Operating Revenue	\$ 12,303,765	\$ 12,405,428	\$ 12,615,105
OPERATING EXPENSES			
Personnel	\$ 1,062,635	\$ 989,053	\$ 1,061,069
Materials, Supplies & Maintenance	\$ 394,911	\$ 362,324	\$ 325,045
Contractual & Administrative Costs	\$ 9,876,677	\$ 9,916,362	\$ 9,771,073
Operating Grants	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 11,334,223	\$ 11,267,739	\$ 11,157,186
OPERATING SURPLUS (DEFICIT)	\$ 969,542	\$ 1,137,689	\$ 1,457,919
OTHER REVENUES (EXPENSES)			
Sale of Assets Revenue	\$ 1,500	\$ -	\$ 1,500
Debt Service Expenses	\$ -	\$ -	\$ -
Community Funding Program Expenses	\$ -	\$ -	\$ -
Total Other Revenue (Expenses)	\$ 1,500	\$ -	\$ 1,500
CAPITAL IMPROVEMENTS PROGRAM REVENUE (EXPENSES)			
Capital Grant Revenue	\$ -	\$ -	\$ -
Capital Contribution Revenue	\$ 293,179	\$ 168,543	\$ 10,000
Capital Debt Issuance Proceeds	\$ -	\$ -	\$ -
Capital Direct Distribution Funding	\$ -	\$ -	\$ -
Capital Outlay Expenses	\$ (531,345)	\$ (101,233)	\$ (232,782)
Total Capital Improvements Revenues (Expenses)	\$ (238,166)	\$ 67,310	\$ (222,782)
INTERFUND TRANSFERS			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ (519,215)	\$ (519,215)	\$ (1,193,122)
Total Interfund Transfers In (Out)	\$ (519,215)	\$ (519,215)	\$ (1,193,122)
Budget Surplus(Deficit)	\$ 213,661	\$ 685,784	\$ 43,515
NON-CASH EXPENSES			
Depreciation	\$ 458,088	\$ 448,621	\$ 446,329
Bad Debt Writeoffs	\$ 11,492	\$ 11,537	\$ 7,229
Total Non-Cash Expenses	\$ 469,580	\$ 460,158	\$ 453,558
ACCRUED LIABILITIES & RECEIVABLES	\$ 17,000	\$ 17,000	\$ 17,000
PROJECTED TOTAL CASH & INVESTMENTS	\$ 3,202,901	\$ 3,682,113	\$ 3,742,628
Restricted - Operating & Depreciation Reserve	\$ 2,819,547	\$ 2,819,547	\$ 2,789,297
Restricted - Specific Use Reserve	\$ -	\$ -	\$ -
Restricted - Capital Reserve	\$ -	\$ -	\$ -
Restricted - WWDC Reserve	\$ -	\$ -	\$ -
PROJECTED ENDING UNRESTRICTED CASH & INVESTMENTS	\$ 383,354	\$ 862,566	\$ 953,331

CASH FLOW SUMMARY

City of Cody Budget FY17-18

	Total All Funds		
	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
BEGINNING CASH & INVESTMENTS	\$ 20,491,978	\$ 20,523,673	\$ 22,060,584
OPERATING REVENUE			
Local Taxes	\$ 1,792,118	\$ 1,845,669	\$ 880,278
Licenses & Permits	\$ 326,143	\$ 417,424	\$ 312,200
Fines & Assessments	\$ 95,581	\$ 92,273	\$ 75,797
Intergovernmental	\$ 4,552,316	\$ 4,629,544	\$ 6,750,480
Charges for Services	\$ 21,056,632	\$ 20,942,604	\$ 21,130,494
Interest Revenue	\$ 106,765	\$ 99,498	\$ 85,200
Miscellaneous Revenue	\$ 70,934	\$ 109,361	\$ 68,211
Operating Grants & Contributions	\$ 390,731	\$ 365,836	\$ 318,559
Total Operating Revenue	\$ 28,391,220	\$ 28,502,208	\$ 29,621,219
OPERATING EXPENSES			
Personnel	\$ 9,103,946	\$ 8,610,889	\$ 9,206,131
Materials, Supplies & Maintenance	\$ 2,303,834	\$ 2,033,156	\$ 1,997,529
Contractual & Administrative Costs	\$ 14,723,872	\$ 14,703,862	\$ 14,365,347
Operating Grants	\$ 48,133	\$ 41,143	\$ 9,660
Total Operating Expenses	\$ 26,179,785	\$ 25,389,051	\$ 25,578,667
OPERATING SURPLUS (DEFICIT)	\$ 2,211,435	\$ 3,113,158	\$ 4,042,552
OTHER REVENUES (EXPENSES)			
Sale of Assets Revenue	\$ 1,840	\$ 24,663	\$ 1,860
Debt Service Expenses	\$ (120,902)	\$ -	\$ (120,902)
Community Funding Program Expenses	\$ (33,930)	\$ (32,374)	\$ -
Total Other Revenue (Expenses)	\$ (152,992)	\$ (7,710)	\$ (119,042)
CAPITAL IMPROVEMENTS PROGRAM REVENUE (EXPENSES)			
Capital Grant Revenue	\$ 1,465,243	\$ 1,338,819	\$ 452,011
Capital Contribution Revenue	\$ 548,179	\$ 433,543	\$ 10,000
Capital Debt Issuance Proceeds	\$ 1,495,106	\$ 1,237,141	\$ 389,644
Capital Direct Distribution Funding	\$ 690,771	\$ 690,542	\$ 691,059
Capital Outlay Expenses	\$ (5,995,402)	\$ (4,719,982)	\$ (2,855,033)
Total Capital Improvements Revenues (Expenses)	\$ (1,796,103)	\$ (1,019,937)	\$ (1,312,319)
INTERFUND TRANSFERS			
Interfund Transfers In	\$ 1,688,647	\$ 1,688,647	\$ 2,764,550
Interfund Transfers Out	\$ (1,688,647)	\$ (1,688,647)	\$ (2,764,550)
Total Interfund Transfers In (Out)	\$ -	\$ -	\$ -
Budget Surplus(Deficit)	\$ 262,340	\$ 2,085,511	\$ 2,611,191
NON-CASH EXPENSES			
Depreciation	\$ 1,364,561	\$ 1,315,832	\$ 1,395,170
Bad Debt Writeoffs	\$ 90,326	\$ 74,720	\$ 78,511
Total Non-Cash Expenses	\$ 1,454,887	\$ 1,390,552	\$ 1,473,681
ACCRUED LIABILITIES & RECEIVABLES	\$ (548,599)	\$ (548,600)	\$ (552,600)
PROJECTED TOTAL CASH & INVESTMENTS	\$ 20,205,719	\$ 22,060,584	\$ 24,119,175
Restricted - Operating & Depreciation Reserve	\$ 6,545,822	\$ 6,545,822	\$ 6,388,292
Restricted - Specific Use Reserve	\$ 179,432	\$ 179,432	\$ 99,628
Restricted - Capital Reserve	\$ 50,000	\$ 190,000	\$ 50,000
Restricted - WWDC Reserve	\$ 150,000	\$ 150,000	\$ 150,000
PROJECTED ENDING UNRESTRICTED CASH & INVESTMENTS	\$ 13,280,465	\$ 14,995,330	\$ 17,431,255

GENERAL FUND - GENERAL REVENUE

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING REVENUE					
10-200-4110	ADVALOREM TAXES	\$ 613,573	\$ 617,286	\$ 628,122	\$ 630,278
10-200-4120	FRANCHISES FEES	\$ 1,183,411	\$ 1,174,832	\$ 1,217,547	\$ 250,000
10-200-4130	MOTOR VEHICLE FEES	\$ 152,814	\$ 155,899	\$ 210,477	\$ 152,808
10-200-4220	BUSINESS LICENSES	\$ 2,129	\$ 1,700	\$ 1,977	\$ 1,700
10-200-4240	LIQUOR LICENSES	\$ 68,289	\$ 63,100	\$ 63,157	\$ 64,000
10-200-4405	CIGARETTE TAXES	\$ 78,521	\$ 85,000	\$ 73,857	\$ 75,000
10-200-4410	GASOLINE TAXES	\$ 401,082	\$ 411,000	\$ 398,771	\$ 415,000
10-200-4412	LOTTERY PROCEEDS	\$ 11,056	\$ 44,224	\$ 41,210	\$ 46,000
10-200-4415	FEDERAL MINERAL ROYALTIES	\$ 445,322	\$ 442,000	\$ 445,897	\$ 444,000
10-200-4425	OIL ROYALTIES	\$ 5,550	\$ 9,200	\$ 5,491	\$ 5,200
10-200-4430	SALES TAXES	\$ 2,420,337	\$ 2,423,697	\$ 2,516,561	\$ 2,500,000
10-200-4435	SEVERANCE TAXES	\$ 353,604	\$ 353,000	\$ 353,493	\$ 353,000
10-200-4440	USE TAXES	\$ 478,448	\$ 470,000	\$ 265,285	\$ 270,000
10-200-4446	STATE FUEL REIMBURSEMENT	\$ 10,671	\$ 10,300	\$ 11,005	\$ 11,000
10-200-4541	UTILITY PENALTIES & FEES	\$ 114,268	\$ 121,000	\$ 115,031	\$ 114,000
10-200-4547	SERVICE APPLICATION FEES	\$ 8,523	\$ -	\$ 7,100	\$ 6,000
10-200-4610	CASH OVER/SHORT	\$ (107)	\$ -	\$ (39)	\$ -
10-200-4630	MISCELLANEOUS REVENUE	\$ 24,842	\$ 6,400	\$ 15,363	\$ 8,500
10-200-4640	APPOINTED BOARD REIMBURSEMENTS	\$ 1,076	\$ 500	\$ 691	\$ -
10-200-4720	CONTRIBUTIONS - OTHER	\$ 33,565	\$ -	\$ -	\$ 16,000
	<i>Skylighters Fireworks</i>	<i>FY17-18</i>	<i>\$ 16,000</i>		
10-200-4743	STATE DIRECT DISTRIBUTION FUNDING	\$ 782,777	\$ 690,771	\$ 690,542	\$ 691,059
10-200-4745	INTEREST REVENUE	\$ 52,983	\$ 36,370	\$ 33,890	\$ 29,000
10-200-4746	PURCHASE CARD REBATE	\$ 8,469	\$ 8,500	\$ 7,492	\$ 7,500
10-200-4760	SALE OF ASSETS	\$ 7,498	\$ -	\$ -	\$ -
10-200-4790	TRANSFERS IN - ENTERPRISE FUND OPERATING	\$ 1,112,289	\$ 1,003,508	\$ 1,003,508	\$ 1,063,967
	<i>Solid Waste Fund</i>	<i>\$ 136,320</i>			
	<i>Water Fund</i>	<i>\$ 243,543</i>			
	<i>Wastewater Fund</i>	<i>\$ 196,292</i>			
	<i>Electric Fund</i>	<i>\$ 487,811</i>			
10-200-4791	TRANSFERS IN - LODGING TAX	\$ 32,000	\$ 111,354	\$ 111,354	\$ 130,765
	<i>Parade Sponsorships</i>	<i>\$ 52,765</i>			
	<i>Operating Transfer</i>	<i>\$ 30,000</i>			
	<i>Parks Maintenance</i>	<i>\$ 40,000</i>			
	<i>Crisis Intervention</i>	<i>\$ 3,000</i>			
	<i>Park County Court Supervised Treatment Program</i>	<i>\$ 5,000</i>			
10-200-4792	TRANSFERS IN - ENTERPRISE FUND FRANCHISE FEES	\$ -	\$ -	\$ -	\$ 973,910
	<i>Solid Waste Fund</i>	<i>\$ 111,420</i>			
	<i>Water Fund</i>	<i>\$ 164,803</i>			
	<i>Wastewater Fund</i>	<i>\$ 70,897</i>			
	<i>Electric Fund</i>	<i>\$ 626,790</i>			
10-200-4793	TRANSFERS IN - VEHICLE MAINTENANCE ALLOCATION	\$ -	\$ -	\$ -	\$ 188,168
	<i>Solid Waste Fund</i>	<i>\$ 148,072</i>			
	<i>Water Fund</i>	<i>\$ 8,366</i>			
	<i>Wastewater Fund</i>	<i>\$ 11,025</i>			
	<i>Electric Fund</i>	<i>\$ 20,704</i>			
10-200-4919	GRANTS - WBC CITIZENS ACADEMY	\$ 2,000	\$ -	\$ -	\$ -
10-200-4931	GRANTS - SLIB CWC APP SERVER	\$ -	\$ 5,000	\$ 4,442	\$ -
TOTAL OPERATING REVENUE		\$ 8,404,990	\$ 8,244,641	\$ 8,222,224	\$ 8,446,854

GENERAL FUND - PUBLIC SAFETY REVENUE

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING REVENUE					
10-300-4310	COURT FINES	\$ 83,073	\$ 85,000	\$ 79,193	\$ 65,935
10-300-4315	PUBLIC DEFENDER REIMBURSEMENT	\$ 8,024	\$ 5,960	\$ 8,399	\$ 6,492
10-300-4320	JAIL REIMBURSEMENTS	\$ 5,247	\$ 4,621	\$ 4,681	\$ 3,370
10-300-4330	POLICE FEES	\$ 4,658	\$ 4,300	\$ 2,527	\$ 2,300
10-300-4630	MISCELLANEOUS REVENUE	\$ 1,999	\$ -	\$ 6,118	\$ -
10-300-4713	STATE FORFEITURE FUNDS	\$ -	\$ -	\$ 447	\$ -
10-300-4711	BOMB SQUAD REIMBURSEMENTS	\$ -	\$ 3,000	\$ 8,853	\$ 3,000
10-300-4715	SRO - SCHOOL DIST REIMBURSEMENT	\$ 42,620	\$ 43,105	\$ 43,103	\$ 45,504
10-300-4744	DAMAGE CLAIM REIMBURSEMENTS	\$ 104	\$ -	\$ 1,001	\$ -
10-300-4760	SALE OF ASSETS	\$ 2,493	\$ -	\$ -	\$ -
10-300-4805	GRANTS - WASCOP TOBACCO COMPLIANCE	\$ 3,315	\$ 2,210	\$ 4,165	\$ 2,040
10-300-4806	GRANTS - DOJ VEST PROGRAM	\$ 2,790	\$ 3,010	\$ 1,773	\$ -
10-300-4871	GRANTS - WASCOP ALCOHOL COMPLIANCE	\$ 4,760	\$ 4,250	\$ 2,380	\$ 4,250
10-300-4923	GRANTS - HOMELAND SECURITY 2014 -BOMB TEAM	\$ 13,342	\$ -	\$ -	\$ -
10-300-4926	GRANTS - HOMELAND SECURITY 2015	\$ 271	\$ -	\$ -	\$ -
10-300-4929	GRANTS - HOMELAND SECURITY 2016	\$ -	\$ 8,150	\$ 7,714	\$ -
TOTAL OPERATING REVENUE		\$ 172,696	\$ 163,606	\$ 170,353	\$ 132,891
CAPITAL REVENUE					
10-300-6623	GRANTS - HOMELAND SECURITY 2014	\$ 10,706	\$ -	\$ -	\$ -
10-300-6624	GRANTS - HOMELAND SECURITY 2014 BOMB TEAM	\$ 7,247	\$ -	\$ -	\$ -
10-300-6638	GRANTS - HOMELAND SECURITY 2015	\$ 17,288	\$ -	\$ -	\$ -
TOTAL CAPITAL REVENUE		\$ 35,241	\$ -	\$ -	\$ -
TOTAL PUBLIC SAFETY REVENUE		\$ 207,937	\$ 163,606	\$ 170,353	\$ 132,891

GENERAL FUND - PUBLIC WORKS REVENUE

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING REVENUE					
10-500-4210	BUILDING PERMITS	\$ 223,140	\$ 220,000	\$ 309,012	\$ 204,000
10-500-4230	CONTRACTORS LICENSES	\$ 36,250	\$ 35,343	\$ 36,550	\$ 35,000
10-500-4250	ENCROACHMENT PERMITS	\$ 5,485	\$ 6,000	\$ 6,728	\$ 7,500
10-500-4537	VEHICLE MAINTENANCE ALLOCATIONS	\$ 287,416	\$ 305,911	\$ 305,911	\$ 136,431
10-500-4540	DEVELOPMENT FEES	\$ 9,241	\$ 8,000	\$ 14,334	\$ 8,000
10-500-4630	MISCELLANEOUS REVENUE	\$ 1,413	\$ 1,000	\$ 1,452	\$ 1,000
10-500-4741	OPEN SPACE CONTRIBUTIONS	\$ 15,122	\$ -	\$ -	\$ -
10-500-4744	DAMAGE CLAIM REIMBURSEMENTS	\$ 10,512	\$ -	\$ 6,096	\$ -
10-500-4760	SALE OF ASSETS	\$ 5	\$ -	\$ 24,300	\$ -
10-500-4924	GRANTS - SLIB CWC COUGAR AVE DESIGN	\$ 39,995	\$ -	\$ -	\$ -
10-500-4934	GRANTS - SLIB CWC PRIMARY DOMAIN CONTROLLER	\$ -	\$ 6,000	\$ 4,844	\$ -
10-500-4935	GRANTS - SLIB CWC SECONDARY DOMAIN CONTROLLER	\$ -	\$ 5,000	\$ 3,999	\$ -
TOTAL OPERATING REVENUE		\$ 628,579	\$ 587,254	\$ 713,226	\$ 391,931
CAPITAL REVENUE					
10-500-6515	GRANTS - SLIB CWC STORM DRAIN 12TH ST ELM TO OUTLET	\$ 282,550	\$ -	\$ -	\$ -
10-500-6516	GRANTS - SLIB CWC PARKING LOT 13TH & RUMSEY	\$ 38,849	\$ -	\$ -	\$ -
10-500-6526	GRANTS - SLIB CWC BLACKBURN OVERLAY (COUGAR-BIG HORN)	\$ -	\$ 39,721	\$ 34,214	\$ -
10-500-6527	GRANTS - SLIB CWC STREET RECONSTRUCTION - BECK AVE 17TH TO	\$ -	\$ 65,597	\$ 32,981	\$ -
10-500-6645	GRANTS - SLIB CWC SIGN PRINTER	\$ -	\$ 12,495	\$ 12,295	\$ -
10-500-6646	GRANTS - SLIB CWC HEART MTN TRAFFIC SIGNAL	\$ -	\$ 12,000	\$ 11,378	\$ -
10-500-6545	GRANTS - SLIB CWC PANORAMA SUBD ASPHALT OVERLAY	\$ -	\$ -	\$ -	\$ 30,300
10-500-6546	GRANTS - SLIB CWC CITY SHOP ROOF REPLACEMENT	\$ -	\$ -	\$ -	\$ 17,588
TOTAL CAPITAL REVENUE		\$ 321,399	\$ 129,813	\$ 90,868	\$ 47,888
TOTAL PUBLIC WORKS REVENUE		\$ 949,978	\$ 717,067	\$ 804,093	\$ 439,819

GENERAL FUND - MAYOR/COUNCIL

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING EXPENSES					
10-210-5110	SALARIES - REGULAR	\$ 69,200	\$ 81,600	\$ 55,600	\$ 74,400
10-210-5112	SALARIES - TEMP/SEASONAL	\$ -	\$ -	\$ -	\$ 1,000
	<i>Skylighters Fireworks</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
10-210-5130	FICA EXPENSE	\$ 5,293	\$ 6,242	\$ 4,253	\$ 5,768
10-210-5134	WORKERS COMPENSATION	\$ 146	\$ 155	\$ 106	\$ 189
10-210-5140	EDUCATION & TRAINING	\$ 680	\$ 1,500	\$ 850	\$ 1,500
	<i>WAM Winter Workshop</i>	<i>FY17-18</i>	<i>\$ 675</i>		
	<i>WAM Convention</i>	<i>FY17-18</i>	<i>\$ 825</i>		
10-210-5160	TRAVEL & MEETINGS EXPENSE	\$ 4,337	\$ 6,500	\$ 4,136	\$ 5,800
	<i>WAM Winter Workshop</i>	<i>FY17-18</i>	<i>\$ 900</i>		
	<i>WAM Convention</i>	<i>FY17-18</i>	<i>\$ 650</i>		
	<i>WAM Board Meeting (4)</i>	<i>FY17-18</i>	<i>\$ 1,500</i>		
	<i>Region III Meetings (4)</i>	<i>FY17-18</i>	<i>\$ 400</i>		
	<i>Legislative Dinner</i>	<i>FY18-19</i>	<i>\$ 1,200</i>		
	<i>Mid Year Retreat/Budget Session</i>	<i>FY17-18</i>	<i>\$ 400</i>		
	<i>Misc</i>	<i>FY17-18</i>	<i>\$ 750</i>		
10-210-5234	MATERIALS & SUPPLIES	\$ 896	\$ 1,500	\$ 2,732	\$ 1,500
10-210-5321	APPOINTED BOARD EXPENSE	\$ 122	\$ 500	\$ 168	\$ -
10-210-5327	DUES & SUBSCRIPTIONS	\$ 12,243	\$ 12,500	\$ 12,243	\$ 12,375
	<i>Wy Association of Municipalities</i>	<i>FY17-18</i>	<i>\$ 12,375</i>		
10-210-5328	ELECTION EXPENSE	\$ -	\$ 10,000	\$ 7,620	\$ -
10-210-5333	PROFESSIONAL FEES & SERVICES	\$ 2,018	\$ -	\$ -	\$ -
10-210-5336	TIPSY TAXI PROGRAM	\$ 3,451	\$ 3,250	\$ 4,157	\$ 3,600
10-210-5339	CONTRACTUAL LEGAL SERVICES	\$ 82,938	\$ 87,939	\$ 83,447	\$ 87,500
	<i>City Attorney Contract</i>	<i>FY17-18</i>	<i>\$ 85,000</i>		
	<i>Outside Legal Services</i>	<i>FY17-18</i>	<i>\$ 2,500</i>		
10-210-5340	CITIZENS ACADEMY	\$ -	\$ 2,403	\$ -	\$ 4,750
10-210-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ 8,998	\$ -	\$ -	\$ 1,800
	<i>Council Chambers Laptop</i>	<i>FY17-18</i>	<i>\$ 1,800</i>		
10-210-5435	MACHINERY & EQUIPMENT	\$ 6,069	\$ -	\$ -	\$ -
10-210-5716	YELLOWSTONE AIRPORT FUNDING	\$ 197,589	\$ 193,374	\$ 193,374	\$ 187,156
10-210-5717	CODY COUNCIL ON AGING	\$ 35,628	\$ 40,994	\$ 39,504	\$ 40,600
	<i>City of Cody Utilities</i>	<i>FY17-18</i>	<i>\$ 30,100</i>		
	<i>Fuel</i>	<i>FY17-18</i>	<i>\$ 10,500</i>		
10-210-5718	PARK COUNTY ANIMAL SHELTER	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
10-210-5719	4th OF JULY FIREWORKS DISPLAY	\$ -	\$ -	\$ -	\$ 15,000
10-210-5720	WAM CONVENTION EXPENSES	\$ 26,756	\$ -	\$ -	\$ -
10-210-5919	GRANTS - WBC CITIZENS ACADEMY	\$ 4,601	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSES		\$ 505,965	\$ 493,457	\$ 453,191	\$ 487,938

GENERAL FUND - CITY ADMINISTRATOR

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING EXPENSES					
10-230-5110	SALARIES - REGULAR	\$ 106,000	\$ 106,000	\$ 106,000	\$ 106,000
10-230-5130	FICA EXPENSE	\$ 8,323	\$ 8,190	\$ 8,244	\$ 8,109
10-230-5131	HEALTH INSURANCE EXPENSE	\$ 13,707	\$ 15,125	\$ 15,119	\$ 15,567
10-230-5132	RETIREMENT CONTRIBUTIONS	\$ 12,921	\$ 13,051	\$ 12,921	\$ 12,921
10-230-5133	DEFERRED COMPENSATION	\$ -	\$ 1,060	\$ 1,060	\$ 2,012
10-230-5134	WORKERS COMPENSATION	\$ 232	\$ 203	\$ 211	\$ 265
10-230-5136	VEHICLE & CELL PHONE ALLOWANCE	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
10-230-5137	LONG TERM DISABILITY INS	\$ 720	\$ -	\$ -	\$ -
10-230-5140	EDUCATION & TRAINING	\$ 848	\$ 3,000	\$ 794	\$ 900
	<i>WAM Winter Workshop</i>		<i>FY17-18 \$ 150</i>		
	<i>WAM Fall Retreat</i>		<i>FY17-18 \$ 150</i>		
	<i>WAM Convention</i>		<i>FY17-18 \$ 325</i>		
	<i>Great Open Spaces City Mgmt Assn (Cody 2018)</i>		<i>FY17-18 \$ 275</i>		
10-230-5160	TRAVEL & MEETINGS EXPENSE	\$ 8,812	\$ 3,930	\$ 1,483	\$ 2,250
	<i>WAM Winter Workshop</i>		<i>FY17-18 \$ 475</i>		
	<i>WAM Fall Retreat</i>		<i>FY17-18 \$ 375</i>		
	<i>WAM Convention</i>		<i>FY17-18 \$ 400</i>		
	<i>Region III meetings/legislative meetings/SLIB</i>		<i>FY17-18 \$ 1,000</i>		
10-230-5234	MATERIALS & SUPPLIES	\$ 191	\$ 500	\$ 71	\$ 300
10-230-5314	UTILITIES	\$ 486	\$ 600	\$ 729	\$ 690
	<i>Verizon Wireless</i>		<i>FY17-18 \$ 690</i>		
10-230-5327	DUES & SUBSCRIPTIONS	\$ 913	\$ 1,000	\$ 1,206	\$ 1,375
	<i>Cody Rotary Club</i>		<i>FY17-18 \$ 350</i>		
	<i>Great Open Spaces City Mgmt Assn</i>		<i>FY17-18 \$ 125</i>		
	<i>Int'l City County Managers Assn</i>		<i>FY17-18 \$ 900</i>		
10-230-5333	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ 35
	<i>Wellness Program</i>		<i>FY17-18 \$ 35</i>		
10-230-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ 1,794	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSES		\$ 159,747	\$ 157,459	\$ 152,638	\$ 155,224

GENERAL FUND - ADMINISTRATIVE SERVICES

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING EXPENSES					
10-240-5110	SALARIES - REGULAR	\$ 681,551	\$ 675,033	\$ 663,956	\$ 691,428
10-240-5112	SALARIES - TEMP/SEASONAL	\$ 1,767	\$ 4,200	\$ 2,271	\$ 4,200
10-240-5113	SALARIES - OVERTIME	\$ 3,866	\$ 4,000	\$ 3,829	\$ 4,000
10-240-5130	FICA EXPENSE	\$ 50,953	\$ 52,267	\$ 49,273	\$ 53,522
10-240-5131	HEALTH INSURANCE EXPENSE	\$ 125,526	\$ 151,255	\$ 133,149	\$ 148,984
10-240-5132	RETIREMENT CONTRIBUTIONS	\$ 77,614	\$ 78,386	\$ 76,190	\$ 80,384
10-240-5134	WORKERS COMPENSATION	\$ 4,461	\$ 4,280	\$ 4,620	\$ 5,441
10-240-5135	UNEMPLOYMENT INSURANCE	\$ 632	\$ -	\$ 683	\$ -
10-240-5136	VEHICLE & CELL PHONE ALLOWANCE	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
10-240-5137	LONG TERM DISABILITY INS	\$ 4,188	\$ -	\$ -	\$ -
10-240-5140	EDUCATION & TRAINING	\$ 2,394	\$ 2,400	\$ 1,403	\$ 2,850
	<i>WY Conference of Municipal Courts</i>	<i>FY17-18</i>	<i>\$ 200</i>		
	<i>Government Finance Officers</i>				
	<i>Association</i>	<i>FY17-18</i>	<i>\$ 300</i>		
	<i>Assn of Records Managers &</i>				
	<i>Administrators</i>	<i>FY17-18</i>	<i>\$ 275</i>		
	<i>Microsoft MCSA Certification</i>	<i>FY17-18</i>	<i>\$ 900</i>		
	<i>Security Plus Certification</i>	<i>FY17-18</i>	<i>\$ 350</i>		
	<i>Clerk/Treasurers Fall/Spring</i>				
	<i>Retreats(2 people/per conference)</i>	<i>FY17-18</i>	<i>\$ 200</i>		
	<i>WAM Conference</i>	<i>FY17-18</i>	<i>\$ 325</i>		
	<i>MISC</i>	<i>FY17-18</i>	<i>\$ 300</i>		
10-240-5142	SUBSTANCE TESTING	\$ 106	\$ -	\$ -	\$ 40
10-240-5151	EXCELLENCE PROGRAM	\$ 1,285	\$ 3,500	\$ 1,920	\$ 2,800
	<i>Employee Recognition Events</i>	<i>FY17-18</i>	<i>\$ 1,650</i>		
	<i>Employee Years of Service Awards</i>	<i>FY17-18</i>	<i>\$ 1,150</i>		
10-240-5160	TRAVEL & MEETINGS EXPENSE	\$ 1,423	\$ 2,450	\$ 1,260	\$ 2,825
	<i>WY Conference of Municipal Courts</i>	<i>FY17-18</i>	<i>\$ 650</i>		
	<i>Clerk/Treasurers Fall/Spring</i>				
	<i>Retreats</i>	<i>FY17-18</i>	<i>\$ 650</i>		
	<i>WAM Conference</i>	<i>FY17-18</i>	<i>\$ 525</i>		
	<i>MISC</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
10-240-5165	LEADERSHIP & TECHNICAL TRAINING	\$ 199	\$ 5,000	\$ -	\$ 2,500
10-240-5170	UNIFORMS	\$ 247	\$ 200	\$ -	\$ 300
10-240-5211	GASOLINE	\$ 1,608	\$ 1,800	\$ 1,745	\$ 1,800
10-240-5234	MATERIALS & SUPPLIES	\$ 16,685	\$ 15,000	\$ 12,718	\$ 15,000
10-240-5236	SAFETY SUPPLIES & EQUIPMENT	\$ 2,245	\$ 2,500	\$ 2,166	\$ 2,500
10-240-5241	MAINTENANCE & REPAIRS - EQUIPMENT	\$ 6,033	\$ 6,850	\$ 8,710	\$ 8,040
	<i>Copier Maintenance Agreement</i>	<i>FY17-18</i>	<i>\$ 3,600</i>		
	<i>Itron Maintenance Agreement</i>	<i>FY17-18</i>	<i>\$ 4,200</i>		
	<i>Vehicle Washes</i>	<i>FY17-18</i>	<i>\$ 240</i>		
10-240-5244	POSTAGE	\$ 24,357	\$ 33,500	\$ 9,203	\$ 20,405
	<i>Utility Bills</i>	<i>FY17-18</i>	<i>\$ 155</i>		
	<i>Postage Permits</i>	<i>FY17-18</i>	<i>\$ 250</i>		
	<i>Other Mailings</i>	<i>FY17-18</i>	<i>\$ 20,000</i>		
10-240-5249	ALLOCATED FLEET MAINTENANCE	\$ 1,044	\$ 2,773	\$ 2,773	\$ 4,126
10-240-5310	BAD DEBT EXPENSE	\$ 2,846	\$ 3,814	\$ 3,191	\$ 3,900
	<i>Collection Agency Commission -</i>				
	<i>Utilities</i>	<i>FY17-18</i>	<i>\$ 2,900</i>		
	<i>Collection Agency Commission -</i>				
	<i>Court Fines</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
10-240-5311	BANKING FEES	\$ 6,652	\$ 6,392	\$ 8,737	\$ 8,500
10-240-5313	TAXES & ASSESSMENTS	\$ 3,409	\$ -	\$ -	\$ -
10-240-5314	UTILITIES	\$ 31,140	\$ 26,652	\$ 25,205	\$ 26,365
	<i>City of Cody</i>	<i>FY17-18</i>	<i>\$ 10,520</i>		
	<i>Black Hills Energy</i>	<i>FY17-18</i>	<i>\$ 2,860</i>		
	<i>TCT West</i>	<i>FY17-18</i>	<i>\$ 10,340</i>		
	<i>Verizon</i>	<i>FY17-18</i>	<i>\$ 800</i>		
	<i>WCS Telecom Long Distance</i>	<i>FY17-18</i>	<i>\$ 1,845</i>		
10-240-5320	ADVERTISING	\$ 46,958	\$ 45,000	\$ 39,180	\$ 40,250
	<i>Legal & Public Notices</i>	<i>FY17-18</i>	<i>\$ 33,250</i>		
	<i>Personnel</i>	<i>FY17-18</i>	<i>\$ 3,500</i>		
	<i>Marketing</i>	<i>FY17-18</i>	<i>\$ 2,500</i>		
	<i>Other</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
10-240-5323	COMPUTER SUPPORT SERVICES	\$ 53,230	\$ 41,779	\$ 42,739	\$ 51,137
	<i>Caselle accounting software</i>	<i>FY17-18</i>	<i>\$ 4,597</i>		
	<i>Caselle GL Conversion</i>	<i>FY17-18</i>	<i>\$ 7,000</i>		

GENERAL FUND - ADMINISTRATIVE SERVICES

City of Cody FY17-18 Budget

Account Description			FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
	<i>CivicPlus website hosting</i>	<i>FY17-18</i>	<i>\$ 6,506</i>			
	<i>DOTGOV domain registration</i>	<i>FY17-18</i>	<i>\$ 400</i>			
	<i>Enhancesoft IT support system</i>	<i>FY17-18</i>	<i>\$ 264</i>			
	<i>Evault Cloud data storage</i>	<i>FY17-18</i>	<i>\$ 10,000</i>			
	<i>Google (87) email</i>	<i>FY17-18</i>	<i>\$ 8,700</i>			
	<i>Granicus web streaming</i>	<i>FY17-18</i>	<i>\$ 7,500</i>			
	<i>LogMeIn (100) remote access</i>	<i>FY17-18</i>	<i>\$ 2,000</i>			
	<i>Sterling Codifiers online hosting</i>	<i>FY17-18</i>	<i>\$ 500</i>			
	<i>Symantec (90) virus protection</i>	<i>FY17-18</i>	<i>\$ 2,450</i>			
	<i>SonicWALL Firewall</i>	<i>FY17-18</i>	<i>\$ 1,100</i>			
	<i>TCT email SMTP outbound service</i>	<i>FY17-18</i>	<i>\$ 120</i>			
10-240-5327	DUES & SUBSCRIPTIONS		\$ 1,396	\$ 2,295	\$ 2,306	\$ 2,245
	<i>Government Finance Officers Association</i>	<i>FY17-18</i>	<i>\$ 170</i>			
	<i>Governmental Accounting Standards Board</i>	<i>FY17-18</i>	<i>\$ 250</i>			
	<i>Thompson Reuters Finance Checkpoint</i>	<i>FY17-18</i>	<i>\$ 625</i>			
	<i>WY Assn of Municipalities Clerks & Treasurers</i>	<i>FY17-18</i>	<i>\$ 140</i>			
	<i>Business & Legal Resources HR</i>	<i>FY17-18</i>	<i>\$ 350</i>			
	<i>Cody Enterprise</i>	<i>FY17-18</i>	<i>\$ 30</i>			
	<i>Society for Human Resource Management</i>	<i>FY17-18</i>	<i>\$ 380</i>			
	<i>Survey Monkey</i>	<i>FY17-18</i>	<i>\$ 200</i>			
	<i>Western Pathology Annual Fee</i>	<i>FY17-18</i>	<i>\$ 100</i>			
10-240-5331	INSURANCE & BONDS		\$ 86,847	\$ 76,926	\$ 75,593	\$ 70,870
	<i>Liability Insurance - LGLP</i>	<i>FY17-18</i>	<i>\$ 35,114</i>			
	<i>Property Insurance - Travelers</i>	<i>FY17-18</i>	<i>\$ 34,391</i>			
	<i>Employee & Notary Bonds</i>	<i>FY17-18</i>	<i>\$ 350</i>			
	<i>Merco Detention Pond</i>	<i>FY17-18</i>	<i>\$ 1,015</i>			
10-240-5333	PROFESSIONAL FEES & SERVICES		\$ 47,361	\$ 30,151	\$ 30,814	\$ 24,131
	<i>AIS Utility Billing Services</i>	<i>FY17-18</i>	<i>\$ 145</i>			
	<i>Alternate Judges</i>	<i>FY17-18</i>	<i>\$ 1,000</i>			
	<i>Public Defenders</i>	<i>FY17-18</i>	<i>\$ 500</i>			
	<i>Wellness Program</i>	<i>FY17-18</i>	<i>\$ 280</i>			
	<i>Incarceration Costs</i>	<i>FY17-18</i>	<i>\$ 3,250</i>			
	<i>Audit Services</i>	<i>FY17-18</i>	<i>\$ 2,761</i>			
	<i>OnLine Utility Exchange Risk Assessments</i>	<i>FY17-18</i>	<i>\$ 3,500</i>			
	<i>System Asset Preservation</i>	<i>FY17-18</i>	<i>\$ 1,872</i>			
	<i>Flu & Hep B Vaccinations</i>	<i>FY17-18</i>	<i>\$ 245</i>			
	<i>Post Office - Address service fees</i>	<i>FY17-18</i>	<i>\$ 1,000</i>			
	<i>Classification Analysis</i>	<i>FY17-18</i>	<i>\$ 3,578</i>			
	<i>Sterling Codifiers</i>	<i>FY17-18</i>	<i>\$ 6,000</i>			
10-240-5360	LEASES & RENTALS - EQUIPMENT		\$ 2,465	\$ 3,090	\$ 856	\$ 3,300
	<i>Post office box</i>	<i>FY17-18</i>	<i>\$ 300</i>			
	<i>Post office machine</i>	<i>FY17-18</i>	<i>\$ 3,000</i>			
10-240-5365	LEASES & RENTALS - FACILITIES		\$ 12,810	\$ 10,000	\$ 5,340	\$ -
10-240-5425	FURNITURE & FIXTURES		\$ 375	\$ -	\$ 175	\$ 350
10-240-5430	COMPUTER EQUIPMENT & SOFTWARE		\$ 26,444	\$ 10,050	\$ 9,843	\$ 13,950
	<i>Desktop Computers (3)</i>	<i>FY17-18</i>	<i>\$ 5,400</i>			
	<i>City Hall Laptop</i>	<i>FY17-18</i>	<i>\$ 1,800</i>			
	<i>IT Contingency</i>	<i>FY17-18</i>	<i>\$ 2,500</i>			
	<i>SonicWALL Firewall</i>	<i>FY17-18</i>	<i>\$ 2,500</i>			
	<i>Color Printer - admin/acctg tech</i>	<i>FY17-18</i>	<i>\$ 350</i>			
	<i>Wireless Phone Headsets (2)</i>	<i>FY17-18</i>	<i>\$ 400</i>			
	<i>Misc (replacement desk phone, etc)</i>	<i>FY17-18</i>	<i>\$ 1,000</i>			
10-240-5770	BAD DEBT WRITE OFFS		\$ 36,475	\$ 66,619	\$ 51,520	\$ 59,397
	<i>Utilities</i>	<i>FY17-18</i>	<i>\$ 2,899</i>			
	<i>Municipal Court</i>	<i>FY17-18</i>	<i>\$ 56,498</i>			
10-240-5780	VEHICLE REPLACEMENT ALLOCATION		\$ 4,927	\$ 1,926	\$ 1,926	\$ 1,751
10-240-5931	GRANTS - SLIB CONSENSUS CITY HALL APPLICATION SERVER		\$ -	\$ 5,000	\$ 4,442	\$ -
	TOTAL OPERATING EXPENSES		\$ 1,371,519	\$ 1,376,288	\$ 1,278,935	\$ 1,358,491
CAPITAL EXPENSES						
10-240-7626	PRIMARY DOMAIN CONTROLLER		\$ 6,301	\$ -	\$ -	\$ -
10-240-7628	FILE SERVER - ADMIN		\$ 5,589	\$ -	\$ -	\$ -
	TOTAL CAPITAL EXPENSES		\$ 11,890	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL		\$ 1,383,409	\$ 1,376,288	\$ 1,278,935	\$ 1,358,491

GENERAL FUND - POLICE DEPARTMENT

City of Cody FY17-18 Budget

Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING EXPENSES					
10-310-5110	SALARIES - REGULAR	\$ 1,394,725	\$ 1,426,321	\$ 1,342,189	\$ 1,419,065
10-310-5112	SALARIES - TEMPORARY/SEASONAL	\$ -	\$ 400	\$ 770	\$ 800
	<i>Alcohol compliance check assistant est. 56 checks @ \$10/check</i>	<i>FY 17-18 \$ 560</i>			
	<i>Tobacco compliance check assistant est. 24 checks @ \$10/check</i>	<i>FY 17-18 \$ 240</i>			
10-310-5113	SALARIES - OVERTIME	\$ 43,301	\$ 64,322	\$ 41,914	\$ 66,500
	<i>Deer Mgmt Program</i>	<i>FY 17-18 \$ 4,450</i>			
10-310-5130	FICA EXPENSE	\$ 105,863	\$ 114,239	\$ 100,865	\$ 113,707
10-310-5131	HEALTH INSURANCE EXPENSE	\$ 339,492	\$ 416,299	\$ 353,502	\$ 408,592
10-310-5132	RETIREMENT CONTRIBUTIONS	\$ 158,657	\$ 175,374	\$ 160,020	\$ 174,443
10-310-5134	WORKERS COMPENSATION	\$ 23,537	\$ 22,945	\$ 21,236	\$ 27,404
10-310-5137	LONG TERM DISABILITY INS	\$ 8,463	\$ -	\$ -	\$ -
10-310-5140	EDUCATION & TRAINING	\$ 4,810	\$ 5,720	\$ 4,053	\$ 8,210
	<i>Taser Instructor Recert (Burlingame)</i>	<i>FY 17-18 \$ 225</i>			
	<i>Less Lethal Instructor Recert (Van Auken)</i>	<i>FY 17-18 \$ 495</i>			
	<i>FTO Training (2 Officers, TBD)</i>	<i>FY 17-18 \$ 650</i>			
	<i>Firearms Instructor Recert (Geraghty)</i>	<i>FY 17-18 \$ 165</i>			
	<i>FBI Command College (C20)</i>	<i>FY 17-18 \$ 500</i>			
	<i>IAPE Property/Evidence training (C14)</i>	<i>FY 17-18 \$ 375</i>			
	<i>Upper LE Mgmt Training-Leadership Succession trainings</i>	<i>FY 17-18 \$ 2,000</i>			
	<i>Misc training (CPR, I&I, etc.)</i>	<i>FY 17-18 \$ 2,500</i>			
	<i>Challenge Program (est. 2 officers)</i>	<i>FY 17-18 \$ 1,300</i>			
10-310-5142	SUBSTANCE TESTING	\$ 1,195	\$ 1,512	\$ 1,267	\$ 1,512
10-310-5160	TRAVEL & MEETINGS EXPENSE	\$ 7,157	\$ 23,000	\$ 13,909	\$ 11,050
	<i>Less Lethal Instructor Recert</i>	<i>FY 17-18 \$ 500</i>			
	<i>Firearms Instructor Recert</i>	<i>FY 17-18 \$ 250</i>			
	<i>FTO Training (meals, fuel)</i>	<i>FY 17-18 \$ 550</i>			
	<i>FBI Command College (C20)</i>	<i>FY 17-18 \$ 800</i>			
	<i>IAPE Property/Evidence training (C14)</i>	<i>FY 17-18 \$ 800</i>			
	<i>Executive Staff Development (FBI Academy)</i>	<i>FY 17-18 \$ 1,500</i>			
	<i>Est 4 Officers to travel for training (2 Off, 2 Spvrs)</i>	<i>FY 17-18 \$ 5,000</i>			
	<i>WLEA meals-1 Basic, 1 Challenge</i>	<i>FY 17-18 \$ 650</i>			
	<i>Bomb Tech recert (reimbursed)</i>	<i>FY 17-18 \$ 1,000</i>			
10-310-5170	UNIFORMS	\$ 10,084	\$ 13,450	\$ 11,927	\$ 14,100
	<i>Chief/Lt./3 Det @ \$300 ea</i>	<i>FY 17-18 \$ 1,500</i>			
	<i>1 CEO</i>	<i>FY 17-18 \$ 300</i>			
	<i>16 Officers @ \$525 ea</i>	<i>FY 17-18 \$ 8,400</i>			
	<i>Misc./New Officer equip</i>	<i>FY 17-18 \$ 2,500</i>			
	<i>Holsters/mag pouches for new weapons (7 sets @\$200 ea)</i>	<i>FY 17-18 \$ 1,400</i>			
10-310-5210	DIESEL	\$ 80	\$ 200	\$ 39	\$ 200
10-310-5211	GASOLINE	\$ 25,938	\$ 30,000	\$ 24,932	\$ 30,000
10-310-5220	CLAIMS AGAINST THE CITY	\$ 11,003	\$ -	\$ -	\$ -
10-310-5222	ANIMAL CONTROL EXPENSES	\$ 554	\$ 2,150	\$ 2,401	\$ 2,000
	<i>Veterinary Expenses</i>	<i>FY 17-18 \$ 1,800</i>			
	<i>Supplies</i>	<i>FY 17-18 \$ 200</i>			
10-310-5225	BOMB UNIT PROGRAM	\$ 102	\$ 200	\$ 15	\$ 500
	<i>Training aids/mock up devices</i>	<i>FY 17-18 \$ 500</i>			
10-310-5226	TACTICAL UNIT PROGRAM	\$ 2,925	\$ 6,200	\$ 5,776	\$ 1,500
10-310-5228	DEER MANAGEMENT PROGRAM	\$ -	\$ 1,358	\$ 1,390	\$ 300
	<i>Feed/Bait</i>	<i>FY 17-18 \$ 200</i>			
	<i>Fuel</i>	<i>FY 17-18 \$ 100</i>			
10-310-5232	FIREARMS MAINTENANCE & SUPPLIES	\$ 5,876	\$ 8,095	\$ 5,886	\$ 7,800
	<i>6500 pistol training rounds</i>	<i>FY 17-18 \$ 1,950</i>			
	<i>2500 rifle training rounds</i>	<i>FY 17-18 \$ 1,000</i>			
	<i>500 pistol duty ammo</i>	<i>FY 17-18 \$ 450</i>			
	<i>2600 rifle duty ammo</i>	<i>FY 17-18 \$ 2,250</i>			
	<i>WLEA Ammo (1 Instructor/1 new officer)</i>	<i>FY 17-18 \$ 1,950</i>			
	<i>Misc. cleaning equip./supplies</i>	<i>FY 17-18 \$ 200</i>			
10-310-5233	LESS-LETHAL AMMUNITION & SUPPLIES	\$ 1,896	\$ 2,929	\$ 2,539	\$ 3,000
	<i>Less lethal munitions</i>	<i>FY 17-18 \$ 2,845</i>			
	<i>Less lethal duty gear</i>	<i>FY 17-18 \$ 155</i>			
10-310-5234	MATERIALS & SUPPLIES	\$ 17,088	\$ 30,310	\$ 24,426	\$ 29,500
	<i>Investigations (Evidence supplies)</i>	<i>FY 17-18 \$ 5,500</i>			
	<i>Patrol Expense</i>	<i>FY 17-18 \$ 8,000</i>			
	<i>Community Engagement (Coffee w/Cop)</i>	<i>FY 17-18 \$ 1,000</i>			

GENERAL FUND - POLICE DEPARTMENT

City of Cody FY17-18 Budget

Description				FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
		<i>Materials/Supplies</i>	<i>FY 17-18</i>	\$	13,000		
		<i>Bicycle Patrol</i>	<i>FY 17-18</i>	\$	1,000		
		<i>Taser supplies (PPM's, cartridges)</i>	<i>FY 17-18</i>	\$	1,000		
10-310-5236	SAFETY SUPPLIES & EQUIPMENT			\$	515	\$	700
		<i>Fire extinguisher maintenance</i>	<i>FY 17-18</i>	\$	300		
		<i>First Aid supplies</i>	<i>FY 17-18</i>	\$	300		
10-310-5239	FORFEITURES PURCHASES			\$	22	\$	9,837
		<i>Alcohol & tobacco compliance checks</i>	<i>FY 17-18</i>	\$	50		
10-310-5241	MAINTENANCE & REPAIRS - EQUIPMENT			\$	13,438	\$	14,100
		<i>Copier Maintenance Agreement</i>	<i>FY 17-18</i>	\$	2,250		
		<i>Vehicle Washes</i>	<i>FY 17-18</i>	\$	1,700		
		<i>Vehicle Repairs</i>	<i>FY 17-18</i>	\$	7,000		
		<i>Office Equip repairs</i>	<i>FY 17-18</i>	\$	1,500		
		<i>Radar recertification 13 radars, 1 lidar @ \$70</i>	<i>FY 17-18</i>	\$	980		
10-310-5244	POSTAGE			\$	1,362	\$	1,600
10-310-5249	ALLOCATED FLEET MAINTENANCE			\$	33,847	\$	50,652
10-310-5314	UTILITIES			\$	31,505	\$	33,600
		<i>City of Cody</i>	<i>FY 17-18</i>	\$	911		
		<i>Century Link</i>	<i>FY 17-18</i>	\$	460		
		<i>TCT West</i>	<i>FY 17-18</i>	\$	684		
		<i>Verizon Wireless</i>	<i>FY 17-18</i>	\$	17,643		
		<i>Park County</i>	<i>FY 17-18</i>	\$	14,436		
10-310-5318	MEDICAL EXAMS & SUPPLIES			\$	5,575	\$	7,925
		<i>Sexual Assault exams (3 @ \$375)</i>	<i>FY 17-18</i>	\$	1,125		
		<i>DUI Blood Draws (10 @ \$195)</i>	<i>FY 17-18</i>	\$	1,950		
		<i>On-site test kits</i>	<i>FY 17-18</i>	\$	250		
		<i>Urine kits</i>	<i>FY 17-18</i>	\$	400		
		<i>Blood kits</i>	<i>FY 17-18</i>	\$	400		
		<i>Crime lab (outsourcing)</i>	<i>FY 17-18</i>	\$	200		
		<i>Pre-employment Testing (est. 2 @ \$300)</i>	<i>FY 17-18</i>	\$	600		
		<i>Fit for Duty psych eval. (est 1)</i>	<i>FY 17-18</i>	\$	1,600		
10-310-5323	COMPUTER SUPPORT SERVICES			\$	3,576	\$	6,630
		<i>SonicWall (PD)</i>	<i>FY 17-18</i>	\$	1,100		
		<i>Public Engines (Crime Reports/Command Central)</i>	<i>FY 17-18</i>	\$	3,750		
		<i>Cellebrite Investigation Software</i>	<i>FY 17-18</i>	\$	1,100		
10-310-5327	DUES & SUBSCRIPTIONS			\$	1,753	\$	1,765
		<i>WY Peace Officers Association</i>	<i>FY 17-18</i>	\$	250		
		<i>National Tactical Officers Assn</i>	<i>FY 17-18</i>	\$	150		
		<i>Wyoming Investigators Assn</i>	<i>FY 17-18</i>	\$	50		
		<i>International Assn of Chiefs of Police (Dues \$150 Website Access \$525)</i>	<i>FY 17-18</i>	\$	675		
		<i>Rocky Mountain Information Network</i>	<i>FY 17-18</i>	\$	100		
		<i>WY Association of Sheriffs & Chiefs</i>	<i>FY 17-18</i>	\$	350		
		<i>International Assn of Property & Evidence</i>	<i>FY 17-18</i>	\$	50		
		<i>International Assn of Bomb Techs & Investigators (3 Techs @ \$50 ea)</i>	<i>FY 17-18</i>	\$	150		
		<i>Newspapers: Cody Enterprise, Powell Tribune</i>	<i>FY 17-18</i>	\$	80		
		<i>Police Executive Research Forum</i>	<i>FY 17-18</i>	\$	220		
		<i>FBI National Academy Associates</i>	<i>FY 17-18</i>	\$	80		
10-310-5331	INSURANCE & BONDS			\$	-	\$	-
		<i>Employee Bond - Police Chief</i>		\$	100		
		<i>Notary Bonds</i>		\$	300		
10-310-5333	PROFESSIONAL FEES & SERVICES			\$	350,036	\$	378,072
		<i>Flu & Hep B Vaccinations</i>	<i>FY 17-18</i>	\$	430		
		<i>Wellness Program</i>	<i>FY 17-18</i>	\$	315		
		<i>LEC Dispatch Services</i>	<i>FY 17-18</i>	\$	264,831		
		<i>LEC Facility Maintenance</i>	<i>FY 17-18</i>	\$	29,999		
		<i>LEC Dispatch Equip Cost Share (console)</i>	<i>FY 17-18</i>	\$	46,238		
		<i>Crisis Intervention Services</i>	<i>FY 17-18</i>	\$	3,000		
		<i>Park Co Court Supervised Treatment Program</i>	<i>FY 17-18</i>	\$	5,000		
		<i>Classification Analysis</i>	<i>FY17-18</i>	\$	7,454		
		<i>Vehicle Tows</i>	<i>FY 17-18</i>	\$	2,000		
10-310-5425	FURNITURE & FIXTURES			\$	-	\$	1,400
		<i>Misc replacements (chairs, chairmats, etc.)</i>	<i>FY 17-18</i>	\$	1,300		
10-310-5430	COMPUTER EQUIPMENT & SOFTWARE			\$	13,389	\$	10,600
10-310-5435	MACHINERY & EQUIPMENT			\$	22,631	\$	18,450

GENERAL FUND - POLICE DEPARTMENT

City of Cody FY17-18 Budget

Description				FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
		<i>Tasers (2 @ \$1,000 ea)</i>	<i>FY 17-18 \$ 2,000</i>				
		<i>Shredder (Admin. Current is 6 yoa)</i>	<i>FY 17-18 \$ 2,000</i>				
		<i>7 Glock pistols @ \$350 ea</i>	<i>FY 17-18 \$ 2,450</i>				
		<i>7 Glock sight sets @ \$130 set</i>	<i>FY 17-18 \$ 910</i>				
		<i>20 Glock magazines @ \$25 ea</i>	<i>FY 17-18 \$ 500</i>				
		<i>3 Radars @ \$2025 ea</i>	<i>FY 17-18 \$ 6,075</i>				
		<i>3 Mobile radios @ \$4895 ea</i>	<i>FY 17-18 \$ 14,685</i>				
		<i>Replace vests for C03, C20, C22, 2 new (5 @ \$850 ea)</i>	<i>FY 17-18 \$ 4,250</i>				
10-310-5770	BAD DEBT WRITE OFFS			\$ -	\$ -	\$ -	\$ 3,598
		<i>Restitution from police case</i>	<i>FY 17-18 \$ 3,598</i>				
10-310-5780	VEHICLE REPLACEMENT ALLOCATION			\$ 81,472	\$ 57,787	\$ 57,787	\$ 53,130
10-310-5805	GRANTS - WASCOP TOBACCO COMPLIANCE	<i>FY 17-18 \$ 300</i>		\$ 510	\$ 680	\$ 230	\$ 300
10-310-5806	GRANTS - DOJ VEST PROGRAM			\$ 4,155	\$ 5,170	\$ 6,435	\$ -
10-310-5871	GRANTS - WASCOP ALCOHOL COMPLIANCE			\$ 1,080	\$ 720	\$ 480	\$ 600
10-310-5923	GRANTS-FED HOMELAND SECURITY-BOMB TEAM			\$ 13,342	\$ -	\$ -	\$ -
10-310-5926	GRANTS - HOMELAND SECURITY 2015			\$ 271	\$ -	\$ -	\$ -
10-310-5929	GRANTS-FED HOMELAND SECURITY 2016			\$ -	\$ 8,150	\$ 7,714	\$ -
TOTAL OPERATING EXPENSES				\$ 2,741,225	\$ 2,952,862	\$ 2,699,486	\$ 2,883,975
CAPITAL EXPENSES							
10-310-7613	PORTABLE RADIOS - 5 PER YEAR			\$ 29,902	\$ -	\$ -	\$ -
10-310-7623	GRANTS - HOMELAND SECURITY 2014			\$ 10,706	\$ -	\$ -	\$ -
10-310-7624	GRANTS - HOMELAND SECURITY 2014 BOMB TEAM			\$ 7,247	\$ -	\$ -	\$ -
10-310-7638	GRANTS - HOMELAND SECURITY 2015			\$ 17,288	\$ -	\$ -	\$ -
10-310-7650	COPIER/SCANNER/FAX			\$ -	\$ -	\$ -	\$ 15,000
10-310-7651	BODY & IN-CAR CAMERA SYSTEM			\$ -	\$ -	\$ -	\$ 140,000
TOTAL CAPITAL EXPENSES				\$ 65,143	\$ -	\$ -	\$ 155,000
DEPARTMENT TOTAL				\$ 2,806,368	\$ 2,952,862	\$ 2,699,486	\$ 3,038,975

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GENERAL FUND - PARKS MAINTENANCE

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING EXPENSES					
10-410-5110	SALARIES - REGULAR	\$ 215,186	\$ 219,774	\$ 219,487	\$ 224,394
10-410-5111	SALARIES - REGULAR PART TIME	\$ 27,368	\$ 28,312	\$ 28,308	\$ 29,467
10-410-5112	SALARIES - TEMPORARY / SEASONAL	\$ 97,599	\$ 102,300	\$ 105,104	\$ 109,816
	<i>Park Mowers (2) @ 840 hrs</i>	<i>FY17-18</i>	<i>\$ 18,077</i>		
	<i>Park Attendants (3) @ 988 hrs</i>	<i>FY17-18</i>	<i>\$ 31,892</i>		
	<i>Ball Field Maintenance (3) @ 815 hrs</i>	<i>FY17-18</i>	<i>\$ 26,308</i>		
	<i>Playground Inspector/Carpenter Helper @ 800 hrs</i>	<i>FY17-18</i>	<i>\$ 8,608</i>		
	<i>Trimmer (1) @ 800 hrs</i>	<i>FY17-18</i>	<i>\$ 8,608</i>		
	<i>Landscaper Asst (2) @ 415 hrs</i>	<i>FY17-18</i>	<i>\$ 8,823</i>		
	<i>Veterans Memorial Park seasonal maintenance and repairs (2) = 700 hours</i>	<i>FY17-18</i>	<i>\$ 7,500</i>		
10-410-5113	SALARIES - OVERTIME	\$ 5,790	\$ 5,000	\$ 6,144	\$ 5,500
10-410-5130	FICA EXPENSE	\$ 25,797	\$ 27,187	\$ 26,713	\$ 28,816
10-410-5131	HEALTH INSURANCE EXPENSE	\$ 53,766	\$ 60,491	\$ 60,495	\$ 62,328
10-410-5132	RETIREMENT CONTRIBUTIONS	\$ 29,529	\$ 30,851	\$ 30,803	\$ 31,616
10-410-5134	WORKERS COMPENSATION	\$ 5,594	\$ 5,624	\$ 5,425	\$ 7,111
10-410-5135	UNEMPLOYMENT INSURANCE	\$ 8,072	\$ 12,600	\$ 8,903	\$ 12,000
10-410-5136	VEHICLE ALLOWANCE & CELL PHONE	\$ 410	\$ 480	\$ 480	\$ 480
10-410-5137	LONG TERM DISABILITY INS	\$ 1,581	\$ -	\$ -	\$ -
10-410-5140	EDUCATION & TRAINING	\$ 770	\$ 925	\$ 475	\$ 915
	<i>Eric- WRPA 2017</i>	<i>FY17-18</i>	<i>\$ 150</i>		
	<i>Monte- Rocky Mountain Tree School</i>	<i>FY17-18</i>	<i>\$ 125</i>		
	<i>WRPA Cody Conference 4 staff</i>	<i>FY17-18</i>	<i>\$ 400</i>		
	<i>Monte- ISA Regional</i>	<i>FY17-18</i>	<i>\$ 240</i>		
10-410-5142	SUBSTANCE TESTING	\$ 430	\$ 640	\$ 520	\$ 600
	<i>12 Seasonals</i>	<i>FY17-18</i>	<i>\$ 480</i>		
	<i>3 Extras</i>	<i>FY17-18</i>	<i>\$ 120</i>		
10-410-5160	TRAVEL & MEETINGS EXPENSE	\$ 1,213	\$ 1,400	\$ 420	\$ 1,100
	<i>Monte- Rocky Mountain Tree School</i>	<i>FY17-18</i>	<i>\$ 450</i>		
	<i>Monte- ISA Regional</i>	<i>FY17-18</i>	<i>\$ 650</i>		
10-410-5170	UNIFORMS	\$ 690	\$ 500	\$ 171	\$ 680
	<i>Full Time (5 x \$100)</i>	<i>FY17-18</i>	<i>\$ 500</i>		
	<i>Seasonal (12 x \$15)</i>	<i>FY17-18</i>	<i>\$ 180</i>		
10-410-5210	DIESEL FUEL	\$ 3,667	\$ 3,300	\$ 4,874	\$ 4,699
10-410-5211	GASOLINE	\$ 10,198	\$ 10,250	\$ 9,691	\$ 11,062
10-410-5213	TOOLS	\$ 930	\$ 900	\$ 801	\$ 900
	<i>Replacement and new tool purchases</i>	<i>FY17-18</i>	<i>\$ 450</i>		
	<i>Hand tools (shovels, rakes, etc.)</i>	<i>FY17-18</i>	<i>\$ 450</i>		
10-410-5231	CHEMICALS	\$ 10,063	\$ 11,200	\$ 9,962	\$ 11,200
	<i>Fertilizer Spring and Fall</i>	<i>FY17-18</i>	<i>\$ 11,200</i>		
10-410-5234	MATERIALS & SUPPLIES	\$ 16,799	\$ 17,617	\$ 16,457	\$ 17,900
	<i>Mutt Mitts</i>	<i>FY17-18</i>	<i>\$ 3,500</i>		
	<i>Park & Restroom supplies</i>	<i>FY17-18</i>	<i>\$ 5,250</i>		
	<i>Shop supplies (Nuts, bolts, grinder wheels, concrete, paint, lumber, misc.)</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
	<i>Padlock replacement (32)</i>	<i>FY17-18</i>	<i>\$ 600</i>		
	<i>Flags</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
	<i>Office supplies</i>	<i>FY17-18</i>	<i>\$ 800</i>		
	<i>Arbor Day (Publicity, volunteers, prizes)</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
	<i>Lights/ballasts, fencing, misc.</i>	<i>FY17-18</i>	<i>\$ 1,750</i>		
10-410-5236	SAFETY SUPPLIES & EQUIPMENT	\$ 243	\$ 300	\$ 287	\$ 300
	<i>Ear plugs, safety glasses, PPE</i>	<i>FY17-18</i>	<i>\$ 300</i>		
10-410-5240	MAINTENANCE & REPAIRS - BUILDINGS	\$ 1,551	\$ 6,300	\$ 3,869	\$ 8,500
	<i>Repairs to concession stands @Pewee, SR, Babe Ruth, Softball</i>	<i>FY17-18</i>	<i>\$ 4,000</i>		
	<i>Electrical heat @ Softball Field</i>	<i>FY17-18</i>	<i>\$ 1,500</i>		
	<i>Heater and misc. repairs@ greenhouse</i>	<i>FY17-18</i>	<i>\$ 3,000</i>		
10-410-5241	MAINTENANCE & REPAIRS - EQUIPMENT	\$ 6,392	\$ 10,041	\$ 9,521	\$ 5,375
	<i>Small power equipment (Mowers, tillers, chain saw, weed eaters)</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
	<i>Playground accessories (Swing seats, handrails, bedding material, etc.)</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
	<i>Replace broken springs on bouncy animals (City Park, Nielson Park)</i>	<i>FY17-18</i>	<i>\$ 1,900</i>		
	<i>Lift inspections</i>	<i>FY17-18</i>	<i>\$ 675</i>		
	<i>Snow removal brushes/cutting edges</i>	<i>FY17-18</i>	<i>\$ 800</i>		
10-410-5242	MAINTENANCE & REPAIRS - LAND	\$ 17,081	\$ 15,961	\$ 15,933	\$ 17,500
	<i>Trees (Insecticide treatments)</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
	<i>Trees (Dead wooding, street/sidewalk clearance, removals: City Park)</i>	<i>FY17-18</i>	<i>\$ 2,500</i>		

GENERAL FUND - PARKS MAINTENANCE

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
	<i>Trees (Replace 6 trees)</i>		FY17-18 \$ 2,500		
	<i>Flower seeds</i>		FY17-18 \$ 3,000		
	<i>Shrubs & purchased flowers</i>		FY17-18 \$ 2,000		
	<i>Sports fields (Chalk, striping paint, field dry, bases, goals, nets, misc.)</i>		FY17-18 \$ 4,000		
	<i>Seed for over seeding parks & ball fields</i>		FY17-18 \$ 1,500		
	<i>Scoria to add to ball fields</i>		FY17-18 \$ 1,000		
10-410-5243	MAINTENANCE & REPAIRS - SYSTEMS	\$ 12,853	\$ 7,500	\$ 6,873	\$ 11,500
	<i>Irrigation repairs (Fittings, pipe, etc)</i>		FY17-18 \$ 3,000		
	<i>Replacement heads</i>		FY17-18 \$ 3,000		
	<i>Flagpole & Cody signs lighting</i>		FY17-18 \$ 500		
	<i>Repair sinks & toilets</i>		FY17-18 \$ 1,000		
	<i>Pressure regulator @ Baseball (1 of 3)</i>		FY17-18 \$ 4,000		
10-410-5249	ALLOCATED FLEET MAINTENANCE	\$ 27,168	\$ 27,200	\$ 27,200	\$ 23,458
10-410-5314	UTILITIES	\$ 85,976	\$ 88,253	\$ 107,545	\$ 96,450
	<i>City of Cody</i>		FY17-18 \$ 88,100		
	<i>Black Hills Energy</i>		FY17-18 \$ 5,000		
	<i>TCT West</i>		FY17-18 \$ 2,100		
	<i>Verizon Wireless</i>		FY17-18 \$ 1,250		
10-410-5323	COMPUTER SUPPORT SERVICES	\$ 1,452	\$ 4,012	\$ 3,527	\$ 2,000
	<i>Rec Trac Software Agreement</i>		FY17-18 \$ 2,000		
10-410-5327	DUES & SUBSCRIPTIONS	\$ 452	\$ 382	\$ 397	\$ 432
	<i>Int'l Society of Arboriculture</i>		FY17-18 \$ 182		
	<i>Arbor Day Foundation</i>		FY17-18 \$ 30		
	<i>WRPA Membership</i>		FY17-18 \$ 50		
	<i>National Recreation & Parks Assn</i>		FY17-18 \$ 170		
10-410-5333	PROFESSIONAL FEES & SERVICES	\$ 8,828	\$ 9,213	\$ 8,697	\$ 13,376
	<i>Flu & Hep B Vaccinations</i>		FY17-18 \$ 25		
	<i>Wellness Program</i>		FY17-18 \$ 175		
	<i>Classification Analysis</i>		FY17-18 \$ 2,087		
	<i>Equipment Safety Inspections</i>		FY17-18 \$ 675		
	<i>System Asset Preservation</i>		FY17-18 \$ 1,664		
	<i>Wyoming Fire Safety</i>		FY17-18 \$ 250		
	<i>Contract Mowing</i>		FY17-18 \$ 8,500		
10-410-5338	WEED & PEST CONTROL	\$ -	\$ -	\$ -	\$ 15,000
	<i>Weed & Pest Chemicals, seed, spraying, tree removal</i>		FY17-18 \$ 15,000		
10-410-5360	LEASES & RENTALS - EQUIPMENT	\$ 1,104	\$ 1,150	\$ 1,288	\$ 750
	<i>Equipment rental misc.</i>		FY17-18 \$ 750		
10-410-5420	IMPROVEMENTS OTHER THAN BUILDING	\$ 7,097	\$ 1,500	\$ 1,500	\$ 6,000
	<i>Occurrences throughout year</i>		FY17-18 \$ 1,500		
	<i>Veterans Memorial Park Supplies</i>		FY17-18 \$ 3,000		
	<i>An external power disconnect to Beck Lake Water Pump Building</i>		FY17-18 \$ 1,500		
10-410-5425	FURNITURE & FIXTURES	\$ 1,074	\$ 1,283	\$ 1,283	\$ 3,500
	<i>Ice Machine</i>		FY17-18 \$ 1,500		
	<i>Bench & Picnic Table</i>		FY17-18 \$ 2,000		
10-410-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ 297	\$ -	\$ -	\$ 1,800
	<i>Laptop- Eric</i>		FY17-18 \$ 1,800		
10-410-5435	MACHINERY & EQUIPMENT	\$ 5,365	\$ 800	\$ 87	\$ 3,200
	<i>Seed attachment for Aerovator</i>		FY17-18 \$ 3,200		
10-410-5532	PATHWAYS IMPROVEMENTS	\$ 2,150	\$ 1,500	\$ 735	\$ 1,000
	<i>Repairs to asphalt Lions Park road, Park Shop Parking lot, Date Street Trail</i>		FY17-18 \$ 1,000		
10-410-5780	VEHICLE REPLACEMENT ALLOCATION	\$ 33,000	\$ 52,645	\$ 52,645	\$ 36,135
TOTAL OPERATING EXPENSES		\$ 727,535	\$ 767,391	\$ 776,619	\$ 806,861
CAPITAL EXPENSES					
10-410-7201	GRANTS - WY STATE PARKS BECK LAKE	\$ 53,128	\$ -	\$ -	\$ -
10-410-7405	GRANTS - SLIB CWC PARKS SHOP RENOVATION	\$ 211,398	\$ 186,870	\$ 185,194	\$ -
10-410-7411	TRAILHEAD OPEN SPACE DEVELOPMENT PHASE 1	\$ -	\$ 70,000	\$ 13,760	\$ 80,000
10-410-7701	GRANTS - SLIB CWC GLENDALE PLAY EQUIPMENT	\$ 123,638	\$ -	\$ -	\$ -
10-410-7702	GRANTS - WBC MENTOCK PLAYGROUND	\$ -	\$ 150,000	\$ 144,351	\$ -
10-410-7703	MENTOCK PARK PLAYGROUND	\$ -	\$ 175,000	\$ 175,000	\$ -
10-410-7704	GRANTS - SLIB CWC MENTOCK PARK	\$ -	\$ 75,000	\$ 71,734	\$ -
10-410-7652	AEROVATOR	\$ -	\$ -	\$ -	\$ 8,900
TOTAL CAPITAL EXPENSES		\$ 388,164	\$ 656,870	\$ 590,039	\$ 88,900
DEPARTMENT TOTAL		\$ 1,115,699	\$ 1,424,261	\$ 1,366,658	\$ 895,761

GENERAL FUND - PUBLIC FACILITIES

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING EXPENSES					
10-420-5110	SALARIES - REGULAR	\$ 219,162	\$ 218,712	\$ 192,184	\$ 200,456
10-420-5111	SALARIES - REG PART TIME	\$ 21,359	\$ 21,818	\$ 18,751	\$ 20,974
10-420-5112	SALARIES - TEMPORARY / SEASONAL	\$ -	\$ 1,885	\$ 190	\$ 1,885
	<i>Facilities worker 135 hours</i>	<i>FY17-18</i>	<i>\$ 1,885</i>		
10-420-5113	SALARIES - OVERTIME	\$ 3,972	\$ 4,200	\$ 2,087	\$ 1,500
10-420-5130	FICA EXPENSE	\$ 18,312	\$ 18,866	\$ 15,870	\$ 17,202
10-420-5131	HEALTH INSURANCE EXPENSE	\$ 64,968	\$ 77,511	\$ 62,673	\$ 65,630
10-420-5132	RETIREMENT CONTRIBUTIONS	\$ 29,463	\$ 29,833	\$ 25,680	\$ 27,181
10-420-5134	WORKERS COMPENSATION	\$ 3,829	\$ 3,862	\$ 3,063	\$ 3,854
10-420-5136	VEHICLE & CELL PHONE ALLOWANCE	\$ 410	\$ 400	\$ 480	\$ 480
10-420-5137	LONG TERM DISABILITY INS	\$ 1,568	\$ -	\$ -	\$ -
10-420-5140	EDUCATION & TRAINING	\$ 575	\$ 1,700	\$ 215	\$ -
10-420-5142	SUBSTANCE TESTING	\$ -	\$ 40	\$ 40	\$ 40
10-420-5160	TRAVEL & MEETINGS EXPENSE	\$ 119	\$ 1,500	\$ 345	\$ 500
	<i>Meetings with all Rec Dept Staff</i>	<i>FY17-18</i>	<i>\$ 500</i>		
10-420-5170	UNIFORMS	\$ 550	\$ 500	\$ 155	\$ 500
10-420-5211	GASOLINE	\$ 1,630	\$ 1,770	\$ 1,708	\$ 2,064
10-420-5213	TOOLS	\$ 347	\$ 1,000	\$ 654	\$ 500
10-420-5234	MATERIALS & SUPPLIES	\$ 1,809	\$ 1,000	\$ 2,676	\$ 1,000
10-420-5235	CUSTODIAL SUPPLIES	\$ 23,945	\$ 21,800	\$ 22,476	\$ 23,000
	<i>Cleaning supplies for all City facilities: Supplies include paper towels; toilet paper; hand and body soap; sanitizer; disinfectant and snow melt</i>	<i>FY17-18</i>	<i>\$ 23,000</i>		
10-420-5240	MAINTENANCE & REPAIRS - BUILDINGS	\$ 28,995	\$ 30,982	\$ 33,460	\$ 33,000
	<i>Chamber of Commerce; Art League; Nichol Mall; Senior Center; Cody Cupboard - Misc. maintenance and repair items and service work including HVAC and plumbing</i>	<i>FY17-18</i>	<i>\$ 5,000</i>		
	<i>ADA compliant repairs to Auditorium bathrooms (2)</i>	<i>FY17-18</i>	<i>\$ 4,000</i>		
	<i>Service work for City Hall, Auditorium and Shops</i>	<i>FY17-18</i>	<i>\$ 5,500</i>		
	<i>Service work for Rec Center; includes, door and lock repairs, plumbing, HVAC repairs, steam room repairs, water fountain replacements</i>	<i>FY17-18</i>	<i>\$ 12,500</i>		
	<i>Lighting repairs for all City facilities, including light bulbs and ballasts</i>	<i>FY17-18</i>	<i>\$ 1,500</i>		
	<i>Roof repairs to City buildings</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
	<i>Rec Center and Draw Street annual Sprinkler tests</i>	<i>FY17-18</i>	<i>\$ 500</i>		
	<i>Rec Center annual carpet cleaning</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
10-420-5241	MAINTENANCE & REPAIRS - EQUIPMENT	\$ 19,145	\$ 13,700	\$ 14,463	\$ 13,000
	<i>Pump and electric motor repair</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
	<i>Replacement air filter quarterly for Rec Center, Auditorium, City Hall, Nichol Mall and Shops</i>	<i>FY17-18</i>	<i>\$ 8,500</i>		
	<i>Actuator and valve replacements at Rec Center</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
	<i>Kenco Sprinkler head replacement</i>	<i>FY17-18</i>	<i>\$ 500</i>		
	<i>Unanticipated Repairs</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
10-420-5249	ALLOCATED FLEET MAINTENANCE	\$ 3,816	\$ 2,665	\$ 2,665	\$ 1,732
10-420-5313	TAXES & ASSESSMENTS	\$ -	\$ 2,275	\$ 2,247	\$ 2,330
10-420-5314	UTILITIES	\$ 27,244	\$ 34,895	\$ 38,177	\$ 37,200
	<i>City of Cody</i>	<i>FY17-18</i>	<i>\$ 24,800</i>		
	<i>Black Hills Energy</i>	<i>FY17-18</i>	<i>\$ 10,200</i>		
	<i>Rocky Mountain Power</i>	<i>FY17-18</i>	<i>\$ 350</i>		
	<i>TCT West</i>	<i>FY17-18</i>	<i>\$ 1,050</i>		
	<i>Verizon Wireless</i>	<i>FY17-18</i>	<i>\$ 800</i>		
10-420-5323	COMPUTER SUPPORT SERVICES	\$ 1,452	\$ 4,012	\$ 3,527	\$ 2,000
	<i>Rec Trac Software Agreement</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
10-420-5327	DUES & SUBSCRIPTIONS	\$ 250	\$ 317	\$ 250	\$ 224

GENERAL FUND - PUBLIC FACILITIES

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
	<i>National Recreation & Parks Assn, 4 FT Staff</i>				
	<i>Food License Auditorium</i>				
10-420-5333	PROFESSIONAL FEES & SERVICES	\$ 4,320	\$ 17,644	\$ 16,937	\$ 11,722
	<i>Flu & Hep B Vaccinations</i>				
	<i>Wellness Program</i>				
	<i>Classification Analysis</i>				
	<i>Wy Fire Safety (fire extinguisher and annual hood inspections)</i>				
	<i>Rug Service - City Hall/Nichol Mall</i>				
	<i>Rug Service - Auditorium/Club Room</i>				
	<i>Rug Service - Rec Center</i>				
	<i>Equipment Safety Inspections</i>				
	<i>Annual Elevator inspection at Rec Center</i>				
	<i>System Asset Preservation</i>				
10-420-5335	SECURITY SYSTEM MONITORING	\$ 1,596	\$ 3,750	\$ 1,403	\$ 3,250
	<i>Kenco Monitoring at Rec Center and City Hall</i>				
	<i>Rec Center--Fire Alarm inspection</i>				
	<i>Kenco Repairs</i>				
	<i>Misc. Alarm Equipment</i>				
10-420-5338	WEED & PEST CONTROL	\$ 3,865	\$ 4,560	\$ 4,569	\$ 4,560
	<i>Monthly Pest Control City Hall \$60</i>				
	<i>Monthly Pest Control - Auditorium \$80</i>				
	<i>Monthly Pest Control - Rec Center and Aquatics \$240</i>				
10-420-5360	LEASES & RENTALS - EQUIPMENT	\$ 609	\$ 900	\$ 903	\$ 1,300
	<i>Lift Rental for Clean Week (2) lifts</i>				
	<i>Unanticipated Equipment Rental including Boone's, Woodward, Ace</i>				
10-420-5420	IMPROVEMENTS OTHER THAN BUILDING	\$ 25,062	\$ 13,000	\$ 12,337	\$ 18,000
	<i>Rec Center Gym and Racquetball floor resurface</i>				
	<i>Auditorium & Stage/Club Room floor resurface</i>				
10-420-5425	FURNITURE & FIXTURES	\$ 1,511	\$ 1,000	\$ 995	\$ 3,500
	<i>Steam Table for Auditorium</i>				
	<i>72 inch round tables for Auditorium (3)</i>				
10-420-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ 3,597	\$ -	\$ -	\$ 1,800
	<i>Desktop Computer - Mike</i>				
10-420-5780	VEHICLE REPLACEMENT ALLOCATION	\$ 5,053	\$ 3,971	\$ 3,971	\$ 3,610
TOTAL OPERATING EXPENSES		\$ 518,533	\$ 540,068	\$ 485,151	\$ 503,993
CAPITAL EXPENSES					
10-420-7406	GRANTS - WBC CODY CUPBOARD BUILDING RENOVATION	\$ 22,436	\$ 352,564	\$ 352,562	\$ -
10-420-7409	CODY CUPBOARD BUILDING RENOVATION	\$ -	\$ 42,347	\$ 42,346	\$ -
10-420-7412	CHAMBER BUILDING REPAIRS	\$ -	\$ 53,334	\$ 53,334	\$ -
10-420-7653	PORTABLE SOUND SYSTEM	\$ -	\$ -	\$ -	\$ 6,000
TOTAL CAPITAL EXPENSES		\$ 22,436	\$ 448,245	\$ 448,242	\$ 6,000
DEPARTMENT TOTAL		\$ 540,969	\$ 988,313	\$ 933,392	\$ 509,993

GENERAL FUND - RECREATION

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING EXPENSES					
10-430-5110	SALARIES - REGULAR	\$ 344,459	\$ 348,599	\$ 357,759	\$ 312,439
10-430-5111	SALARIES - REG PART TIME	\$ 98,259	\$ 108,574	\$ 89,151	\$ 109,901
10-430-5112	SALARIES - TEMPORARY / SEASONAL	\$ 152,016	\$ 129,751	\$ 149,371	\$ 138,613
	<i>Front Desk Staff 1,872 hours</i>	<i>FY 17-18</i>	<i>\$ 20,592</i>		
	<i>ASAP, Fall to Spring 2,188 hours</i>	<i>FY 17-18</i>	<i>\$ 21,879</i>		
	<i>Summer Camp 2,910 hours</i>	<i>FY 17-18</i>	<i>\$ 32,000</i>		
	<i>Rec Help, Fall to Spring 760 hours</i>	<i>FY 17-18</i>	<i>\$ 8,360</i>		
	<i>Rec Help, Summer 228 hours</i>	<i>FY 17-18</i>	<i>\$ 2,508</i>		
	<i>Halloween Carnival/Pumpkin Decorating 30 hours</i>	<i>FY 17-18</i>	<i>\$ 330</i>		
	<i>Youth Soccer Outdoor League Refs 200 games/ hours</i>	<i>FY 17-18</i>	<i>\$ 2,400</i>		
	<i>Youth Basketball 300 games/hours</i>	<i>FY 17-18</i>	<i>\$ 3,600</i>		
	<i>Youth Tennis 84 hours</i>	<i>FY 17-18</i>	<i>\$ 1,008</i>		
	<i>Pre School & Kids NEW programs 100 hours</i>	<i>FY 17-18</i>	<i>\$ 1,200</i>		
	<i>Fitness Instructors 1,667 hours</i>	<i>FY 17-18</i>	<i>\$ 20,000</i>		
	<i>Youth Basketball Tournament 3 on 3 referees 60 hours</i>	<i>FY 17-18</i>	<i>\$ 720</i>		
	<i>Adult Softball 210 games</i>	<i>FY 17-18</i>	<i>\$ 2,520</i>		
	<i>Other Adult Athletics 40 hours</i>	<i>FY 17-18</i>	<i>\$ 480</i>		
	<i>Mini Golf 1008 hours</i>	<i>FY 17-18</i>	<i>\$ 14,500</i>		
	<i>Volleyball Refs 150 games/hours</i>	<i>FY 17-18</i>	<i>\$ 1,800</i>		
	<i>Indoor Soccer Refs 80 games/hours</i>	<i>FY 17-18</i>	<i>\$ 960</i>		
	<i>Youth Wiffle Ball Umpire 40 games/hours</i>	<i>FY 17-18</i>	<i>\$ 480</i>		
	<i>Adult Wiffle Ball Umpire 80 games/hours</i>	<i>FY 17-18</i>	<i>\$ 960</i>		
	<i>Youth LaCrosse League Ref 60 hours</i>	<i>FY 17-18</i>	<i>\$ 720</i>		
	<i>NBA Skills/ 3point / Slam Dunk Event 4 hours</i>	<i>FY 17-18</i>	<i>\$ 44</i>		
	<i>Home Run Derby 4 hours</i>	<i>FY 17-18</i>	<i>\$ 44</i>		
	<i>Rec Center Open House Event 4 hours</i>	<i>FY 17-18</i>	<i>\$ 44</i>		
	<i>4 Mini Golf Tournaments 32 hours</i>	<i>FY 17-18</i>	<i>\$ 384</i>		
	<i>Men's Flag Football Tournament 30 hours ref's</i>	<i>FY 17-18</i>	<i>\$ 360</i>		
	<i>Boxing Instructor 60 hours</i>	<i>FY 17-18</i>	<i>\$ 720</i>		
10-430-5113	SALARIES - OVERTIME	\$ 8,372	\$ 4,000	\$ 5,285	\$ 8,400
	<i>Stampede Run July 4th</i>	<i>FY 17-18</i>	<i>\$ 4,000</i>		
	<i>Regular Staff</i>	<i>FY 17-18</i>	<i>\$ 2,000</i>		
	<i>WRPA</i>	<i>FY 17-18</i>	<i>\$ 2,400</i>		
10-430-5130	FICA EXPENSE	\$ 44,561	\$ 45,206	\$ 44,493	\$ 43,556
10-430-5131	HEALTH INSURANCE EXPENSE	\$ 102,750	\$ 113,646	\$ 113,440	\$ 112,778
10-430-5132	RETIREMENT CONTRIBUTIONS	\$ 53,730	\$ 56,217	\$ 53,511	\$ 52,507
10-430-5134	WORKERS COMPENSATION	\$ 8,173	\$ 7,714	\$ 7,723	\$ 8,709
10-430-5135	UNEMPLOYMENT INSURANCE	\$ 1,845	\$ -	\$ 3,647	\$ -
10-430-5136	VEHICLE ALLOWANCE	\$ 615	\$ 720	\$ 720	\$ 720
10-430-5137	LONG TERM DISABILITY INS	\$ 2,959	\$ -	\$ -	\$ -
10-430-5140	EDUCATION & TRAINING	\$ 8,022	\$ 2,605	\$ 1,285	\$ 2,840
	<i>Rec WRPA Mike, Kelly, Ryan, Jessica, Cindy and Kym (Cody)</i>	<i>FY 17-18</i>	<i>\$ 1,200</i>		
	<i>WRPA Rick 50% Rec 50% Aquatics</i>	<i>FY 17-18</i>	<i>\$ 90</i>		
	<i>Continuous Fitness Education</i>	<i>FY 17-18</i>	<i>\$ 500</i>		
	<i>Local Trainings Tiny Tots/ASAP</i>	<i>FY 17-18</i>	<i>\$ 100</i>		
	<i>NRPA Rick (50/50)</i>	<i>FY 17-18</i>	<i>\$ 200</i>		
	<i>WAM Rick (50/50)</i>	<i>FY 17-18</i>	<i>\$ 150</i>		
	<i>CPR/First Aid for Rec Staff</i>	<i>FY 17-18</i>	<i>\$ 200</i>		
	<i>CWCC Afterschool Prof Online Training Kym</i>	<i>FY 17-18</i>	<i>\$ 400</i>		
10-430-5142	SUBSTANCE TESTING	\$ 98	\$ 400	\$ 151	\$ 200
10-430-5160	TRAVEL & MEETINGS EXPENSE	\$ 923	\$ 3,450	\$ 2,442	\$ 650
	<i>NRPA Rick</i>	<i>FY 17-18</i>	<i>\$ 250</i>		
	<i>Midwest Regional Conference (50/50)</i>	<i>FY 17-18</i>	<i>\$ 400</i>		
10-430-5170	UNIFORMS	\$ 670	\$ 1,050	\$ 982	\$ 1,050
10-430-5210	DIESEL FUEL	\$ 526	\$ 450	\$ 791	\$ 1,062
10-430-5211	GASOLINE	\$ 313	\$ 320	\$ 291	\$ 282
10-430-5220	CLAIMS AGAINST THE CITY	\$ 958	\$ -	\$ -	\$ -

GENERAL FUND - RECREATION

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
10-430-5234	MATERIALS & SUPPLIES	\$ 9,566	\$ 10,000	\$ 5,851	\$ 10,000
	<i>Office Supplies, Paper, Toner, Misc.</i>	<i>FY 17-18 \$ 8,500</i>			
	<i>Locker Keys, Misc Tools, Etc.</i>	<i>FY 17-18 \$ 1,500</i>			
10-430-5236	SAFETY SUPPLIES & EQUIPMENT	\$ 351	\$ 300	\$ 138	\$ 500
	<i>First Aid Kits for Rec & Vehicles</i>	<i>FY 17-18 \$ 500</i>			
10-430-5238	RECREATION PROGRAM EXPENSES	\$ 11,546	\$ 16,350	\$ 16,369	\$ 22,550
	<i>Summer Camps</i>	<i>FY 17-18 \$ 4,500</i>			
	<i>Camp Safety Shirts</i>	<i>FY 17-18 \$ 500</i>			
	<i>Tiny Tots</i>	<i>FY 17-18 \$ 1,000</i>			
	<i>Youth Sports</i>	<i>FY 17-18 \$ 4,300</i>			
	<i>ASAP</i>	<i>FY 17-18 \$ 2,000</i>			
	<i>No School Day Activities</i>	<i>FY 17-18 \$ 750</i>			
	<i>Special Events</i>	<i>FY 17-18 \$ 500</i>			
	<i>Fit for Fun</i>	<i>FY 17-18 \$ 100</i>			
	<i>Adult Program Supplies</i>	<i>FY 17-18 \$ 200</i>			
	<i>Halloween Carnival/Pumpkin Decorating</i>	<i>FY 17-18 \$ 150</i>			
	<i>Sports Equipment, Rims & Nets</i>	<i>FY 17-18 \$ 750</i>			
	<i>Art Equipment and Supplies</i>	<i>FY 17-18 \$ 500</i>			
	<i>Boxing Program</i>	<i>FY 17-18 \$ 1,500</i>			
	<i>Friday at the Movies</i>	<i>FY 17-18 \$ 5,000</i>			
	<i>Anniversary Party</i>	<i>FY 17-18 \$ 800</i>			
10-430-5241	MAINTENANCE & REPAIRS - EQUIPM	\$ 15,440	\$ 17,000	\$ 12,453	\$ 17,000
	<i>Copier Maintenance Agreement</i>	<i>FY 17-18 \$ 7,500</i>			
	<i>Quarterly Exercise Equipment Maintenance</i>	<i>FY 17-18 \$ 9,500</i>			
10-430-5244	POSTAGE	\$ 804	\$ 2,000	\$ 1,422	\$ 2,000
10-430-5249	ALLOCATED FLEET MAINTENANCE	\$ 8,472	\$ 2,275	\$ 2,275	\$ 2,545
10-430-5250	SRD RECREATION PROGRAM EXPENSES	\$ 14,973	\$ 18,000	\$ 18,000	\$ 18,500
	<i>Recreation Program Expenses</i>	<i>FY 17-18 \$ 2,750</i>			
	<i>Youth Sports/Leagues</i>	<i>FY 17-18 \$ 5,200</i>			
	<i>Senior Events</i>	<i>FY 17-18 \$ 1,150</i>			
	<i>Runners Stampede</i>	<i>FY 17-18 \$ 2,000</i>			
	<i>Triathlon, supplies, insurance, permit & fees</i>	<i>FY 17-18 \$ 1,200</i>			
	<i>Halloween Carnival</i>	<i>FY 17-18 \$ 1,500</i>			
	<i>Fitness Challenges</i>	<i>FY 17-18 \$ 1,500</i>			
	<i>Fitness Equipment</i>	<i>FY 17-18 \$ 1,500</i>			
	<i>Gym Balls & Misc Equipment</i>	<i>FY 17-18 \$ 1,700</i>			
10-430-5310	BAD DEBT EXPENSE	\$ 379	\$ 490	\$ 355	\$ 600
	<i>Collection Agency Commissions</i>	<i>FY 17-18 \$ 600</i>			
10-430-5311	BANKING FEES	\$ 13,672	\$ 13,788	\$ 11,771	\$ 12,500
10-430-5314	UTILITIES	\$ 63,697	\$ 72,400	\$ 63,978	\$ 66,550
	<i>City of Cody</i>	<i>FY 17-18 \$ 35,500</i>			
	<i>Black Hills Energy</i>	<i>FY 17-18 \$ 23,500</i>			
	<i>TCT West</i>	<i>FY 17-18 \$ 5,800</i>			
	<i>Verizon Wireless</i>	<i>FY 17-18 \$ 1,350</i>			
	<i>Charter Communications</i>	<i>FY 17-18 \$ 400</i>			
10-430-5320	ADVERTISING	\$ 17,819	\$ 18,000	\$ 18,724	\$ 18,000
	<i>Marketing: /radio and newspaper</i>	<i>FY 17-18 \$ 10,775</i>			
	<i>Brochure (3)</i>	<i>FY 17-18 \$ 7,000</i>			
	<i>Photo Wall</i>	<i>FY 17-18 \$ 225</i>			
10-430-5323	COMPUTER SUPPORT SERVICES	\$ 1,676	\$ 5,704	\$ 4,870	\$ 6,220
	<i>SonicWall Firewall Security</i>	<i>FY 17-18 \$ 720</i>			
	<i>Rec Trac Software Agreement</i>	<i>FY 17-18 \$ 4,000</i>			
	<i>Adobe InDesign Photoshop (2)</i>	<i>FY 17-18 \$ 1,000</i>			
	<i>Adobe Acrobat Pro</i>	<i>FY 17-18 \$ 500</i>			
10-430-5324	CONCERTS IN THE PARK	\$ 8,481	\$ 10,725	\$ 9,848	\$ 10,725
	<i>Performers</i>	<i>FY 17-18 \$ 2,300</i>			
	<i>Sound Technicians</i>	<i>FY 17-18 \$ 3,900</i>			
	<i>Advertising</i>	<i>FY 17-18 \$ 3,200</i>			
	<i>Supplies</i>	<i>FY 17-18 \$ 1,325</i>			
10-430-5326	INDEPENDENT CONTRACTOR SERVICES	\$ 28,195	\$ 33,600	\$ 18,284	\$ 22,500
	<i>Personal Trainers</i>	<i>FY 17-18 \$ 22,500</i>			
10-430-5327	DUES & SUBSCRIPTIONS	\$ 2,193	\$ 2,689	\$ 1,745	\$ 2,684
	<i>Cody Rotary Club Rick (Rec 50 / Aquatics 50)</i>	<i>FY 17-18 \$ 350</i>			

GENERAL FUND - RECREATION

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
	<i>Int'l City County Managers Assn 50/50</i>				
	<i>FY 17-18</i>				
	<i>\$ 100</i>				
	<i>Indoor Cycling Assn</i>				
	<i>FY 17-18</i>				
	<i>\$ 119</i>				
	<i>IDEA Professional Fitness Assn</i>				
	<i>FY 17-18</i>				
	<i>\$ 120</i>				
	<i>Wyoming Recreation & Parks Assn</i>				
	<i>FY 17-18</i>				
	<i>\$ 150</i>				
	<i>ASCAP Music License</i>				
	<i>FY 17-18</i>				
	<i>\$ 400</i>				
	<i>SESAC Music License</i>				
	<i>FY 17-18</i>				
	<i>\$ 400</i>				
	<i>Newspapers & Periodicals</i>				
	<i>FY 17-18</i>				
	<i>\$ 200</i>				
	<i>WELCO Membership</i>				
	<i>FY 17-18</i>				
	<i>\$ 300</i>				
	<i>NRPA - 12 Staff</i>				
	<i>FY 17-18</i>				
	<i>\$ 545</i>				
10-430-5332	MINIATURE GOLF OPERATIONS	\$ 13,180	\$ 8,592	\$ 5,800	\$ 5,000
	<i>Operating Supplies (score cards, flowers, pencils, balls and clubs)</i>				
	<i>FY 17-18</i>				
	<i>\$ 1,000</i>				
	<i>Repairs</i>				
	<i>FY 17-18</i>				
	<i>\$ 4,000</i>				
10-430-5333	PROFESSIONAL FEES & SERVICES	\$ 3,943	\$ 5,726	\$ 1,361	\$ 15,448
	<i>Flu & Hep B Vaccinations</i>				
	<i>FY 17-18</i>				
	<i>\$ 255</i>				
	<i>Wellness Program</i>				
	<i>FY 17-18</i>				
	<i>\$ 315</i>				
	<i>Classification Analysis</i>				
	<i>FY17-18</i>				
	<i>\$ 3,578</i>				
	<i>Pre-employment Background Checks</i>				
	<i>FY 17-18</i>				
	<i>\$ 600</i>				
	<i>System Asset Preservation</i>				
	<i>FY17-18</i>				
	<i>\$ 10,400</i>				
	<i>Linen & Rug Service</i>				
	<i>FY 17-18</i>				
	<i>\$ 300</i>				
10-430-5355	INVENTORY PURCHASES	\$ 3,075	\$ 3,500	\$ 2,821	\$ 3,500
10-430-5420	IMPROVEMENTS OTHER THAN BUILDING	\$ 17,331	\$ -	\$ -	\$ -
10-430-5425	FURNITURE & FIXTURES	\$ 2,923	\$ 1,500	\$ 1,240	\$ 500
	<i>Office Chair</i>				
	<i>FY 17-18</i>				
	<i>\$ 500</i>				
10-430-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ 1,197	\$ 3,870	\$ 3,177	\$ 6,600
	<i>Android tablets ASAP Program (5)</i>				
	<i>FY 17-18</i>				
	<i>\$ 1,100</i>				
	<i>Replacement Wi-Fi Access Ports</i>				
	<i>FY 17-18</i>				
	<i>\$ 1,000</i>				
	<i>Application Server</i>				
	<i>FY 17-18</i>				
	<i>\$ 4,500</i>				
10-430-5435	MACHINERY & EQUIPMENT	\$ 3,070	\$ 10,000	\$ 10,015	\$ 20,000
	<i>Fitness Equipment</i>				
	<i>FY 17-18</i>				
	<i>\$ 15,000</i>				
	<i>Security Cameras @ Rec Center (3)</i>				
	<i>FY 17-18</i>				
	<i>\$ 5,000</i>				
10-430-5770	BAD DEBT WRITE OFFS	\$ 347	\$ 2,480	\$ 1,887	\$ 1,808
	<i>Uncollected Memberships & Returned Payments</i>				
	<i>FY 17-18</i>				
	<i>\$ 1,808</i>				
10-430-5780	VEHICLE REPLACEMENT ALLOCATION	\$ 5,107	\$ 4,013	\$ 4,013	\$ 3,649
10-430-5839	GRANTS - WY ARTS COUNCIL CONCERTS IN THE PARK	\$ 5,655	\$ 3,325	\$ 3,099	\$ 6,750
	<i>Entertainers - Concerts in the Park</i>				
	<i>FY17-18</i>				
	<i>\$ 5,000</i>				
	<i>Marketing - Concerts in the Park</i>				
	<i>FY17-18</i>				
	<i>\$ 1,000</i>				
	<i>WYAA Conference Kym</i>				
	<i>FY17-18</i>				
	<i>\$ 750</i>				
10-430-5877	GRANTS - PARK CO TRAVEL COUNCIL	\$ 500	\$ 500	\$ 500	\$ 500
	<i>Marketing - CITP OUTSIDE Park Co</i>				
	<i>FY17-18</i>				
	<i>\$ 500</i>				
10-430-5930	GRANTS - WY AFTERSCHOOL ALLIANCE	\$ -	\$ 2,588	\$ 439	\$ 1,510
	<i>Kidz on the Move meal program</i>				
	<i>FY17-18</i>				
	<i>\$ 1,510</i>				
10-430-5932	GRANTS - SLIB CWC PRIMARY DOMAIN CONTROLLER	\$ -	\$ 6,000	\$ 4,961	\$ -
10-430-5933	GRANTS - SLIB CWC SECONDARY DOMAIN CONTROLLER	\$ -	\$ 5,000	\$ 3,999	\$ -
TOTAL OPERATING EXPENSES		\$ 1,082,841	\$ 1,103,117	\$ 1,060,434	\$ 1,071,845
CAPITAL EXPENSES					
10-430-7608	FITNESS EQUIPMENT	\$ 13,769	\$ -	\$ -	\$ -
10-430-7630	FILE SERVER	\$ 5,481	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENSES		\$ 19,250	\$ -	\$ -	\$ -
DEPARTMENT TOTAL		\$ 1,102,091	\$ 1,103,117	\$ 1,060,434	\$ 1,071,845

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GENERAL FUND - AQUATICS

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING EXPENSES					
10-435-5110	SALARIES - REGULAR	\$ 191,837	\$ 192,955	\$ 192,146	\$ 194,906
10-435-5111	SALARIES - REG PART TIME	\$ 18,388	\$ 25,025	\$ 20,476	\$ 25,943
10-435-5112	SALARIES - TEMPORARY / SEASONAL	\$ 168,241	\$ 171,500	\$ 151,567	\$ 170,000
	<i>Aquatics I-Slide Attendant/WSIA (630 hrs)</i>	<i>FY17-18</i>	<i>\$ 6,000</i>		
	<i>Aquatics II-LG or WSI (2000 hrs)</i>	<i>FY17-18</i>	<i>\$ 20,240</i>		
	<i>Aquatics III-LG & WSI (9500 hrs)</i>	<i>FY17-18</i>	<i>\$ 108,205</i>		
	<i>Aquatics IV-Shift Supervisor (2,248 hrs)</i>	<i>FY17-18</i>	<i>\$ 34,400</i>		
10-435-5113	SALARIES - OVERTIME	\$ 268	\$ 400	\$ 45	\$ 2,655
	<i>Seasonal OT</i>	<i>FY17-18</i>	<i>\$ 1,155</i>		
	<i>Regular Staff</i>	<i>FY 17-18</i>	<i>\$ 400</i>		
	<i>WRPA</i>	<i>FY 17-18</i>	<i>\$ 1,100</i>		
10-435-5130	FICA EXPENSE	\$ 28,267	\$ 30,591	\$ 27,113	\$ 30,103
10-435-5131	HEALTH INSURANCE EXPENSE	\$ 46,206	\$ 50,317	\$ 50,328	\$ 51,846
10-435-5132	RETIREMENT CONTRIBUTIONS	\$ 25,352	\$ 26,621	\$ 25,732	\$ 27,245
10-435-5134	WORKERS COMPENSATION	\$ 5,953	\$ 6,278	\$ 5,318	\$ 7,357
10-435-5135	UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -	\$ -
10-435-5136	VEHICLE ALLOWANCE	\$ 740	\$ 1,020	\$ 1,020	\$ 1,020
10-435-5137	LONG TERM DISABILITY INS	\$ 1,448	\$ -	\$ -	\$ -
10-435-5140	EDUCATION & TRAINING	\$ 1,298	\$ 1,890	\$ 1,759	\$ 1,850
	<i>Online Chemical Safety</i>	<i>FY17-18</i>	<i>\$ 200</i>		
	<i>WAM Rick</i>	<i>FY17-18</i>	<i>\$ 150</i>		
	<i>WRPA Rick 50%</i>	<i>FY17-18</i>	<i>\$ 100</i>		
	<i>Spring WRPA Training x 4</i>	<i>FY17-18</i>	<i>\$ 200</i>		
	<i>2017 WRPA Conference x 6</i>	<i>FY17-18</i>	<i>\$ 700</i>		
	<i>Yearly Respirator Training</i>	<i>FY17-18</i>	<i>\$ 500</i>		
10-435-5142	SUBSTANCE TESTING	\$ -	\$ 40	\$ -	\$ 40
10-435-5160	TRAVEL & MEETINGS EXPENSE	\$ 2,126	\$ 2,700	\$ 1,812	\$ 1,500
	<i>Jenni-WRPA Board meetings</i>	<i>FY17-18</i>	<i>\$ 600</i>		
	<i>4 x Spring WRPA & Statewide</i>				
	<i>Aquatics Re-certification</i>	<i>FY17-18</i>	<i>\$ 400</i>		
	<i>NRPA/ICMA Conference - Rick</i>	<i>FY17-18</i>	<i>\$ 500</i>		
10-435-5170	UNIFORMS	\$ 1,112	\$ 1,300	\$ 240	\$ 1,300
	<i>Full Time/Part Time Employees</i>	<i>FY17-18</i>	<i>\$ 600</i>		
	<i>Seasonal/Provisional Employees</i>	<i>FY17-18</i>	<i>\$ 700</i>		
10-435-5231	CHEMICALS	\$ 23,496	\$ 26,000	\$ 25,919	\$ 26,000
	<i>CO2</i>	<i>FY17-18</i>	<i>\$ 8,000</i>		
	<i>Pool Chemicals & Reagents</i>	<i>FY17-18</i>	<i>\$ 12,000</i>		
	<i>Cleaning Chemicals</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
	<i>Spagnum Moss Introduction</i>	<i>FY17-18</i>	<i>\$ 4,000</i>		
10-435-5234	MATERIALS & SUPPLIES	\$ 2,191	\$ 4,572	\$ 3,572	\$ 5,000
	<i>Office Supplies</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
	<i>Misc. supplies (bolts, pvc pipe, paint, facility upkeep repairs items)</i>	<i>FY17-18</i>	<i>\$ 4,000</i>		
10-435-5236	SAFETY SUPPLIES & EQUIPMENT	\$ 3,293	\$ 3,100	\$ 2,619	\$ 4,100
	<i>Lifejackets</i>	<i>FY17-18</i>	<i>\$ 800</i>		
	<i>First Aid Supplies</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
	<i>Chlorine Monitor Calibration</i>	<i>FY17-18</i>	<i>\$ 300</i>		
	<i>Lifeguard Safety Equipment</i>	<i>FY17-18</i>	<i>\$ 1,500</i>		
	<i>Personal Protective Equipment</i>	<i>FY17-18</i>	<i>\$ 500</i>		
10-435-5238	RECREATION PROGRAM EXPENSES	\$ 18,101	\$ 19,000	\$ 19,885	\$ 8,200
	<i>Elks Eggstravaganza</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
	<i>Pumpkin plunge</i>	<i>FY17-18</i>	<i>\$ 1,100</i>		
	<i>Let's get Shamrocked</i>	<i>FY17-18</i>	<i>\$ 300</i>		
	<i>B-day party decorations</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
	<i>B-day party cake/soda/pizza</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
	<i>Worlds Largest Swim Lesson</i>	<i>FY17-18</i>	<i>\$ 300</i>		
	<i>ARC lesson fees and supplies</i>	<i>FY17-18</i>	<i>\$ 400</i>		
	<i>Babysitter training kits/WFA kits</i>	<i>FY17-18</i>	<i>\$ 200</i>		
	<i>No school day activities</i>	<i>FY17-18</i>	<i>\$ 1,400</i>		
	<i>Replacement program materials</i>	<i>FY17-18</i>	<i>\$ 500</i>		
10-435-5240	MAINTENANCE & REPAIRS - BUILDING	\$ 1,327	\$ -	\$ -	\$ 1,500
	<i>General Maintenance</i>	<i>FY17-18</i>	<i>\$ 1,500</i>		
10-435-5241	MAINTENANCE & REPAIRS - EQUIPM	\$ 8,173	\$ 12,686	\$ 12,628	\$ 12,000
	<i>Copier Maintenance Agreement</i>	<i>FY17-18</i>	<i>\$ 4,000</i>		
	<i>Pool Pump & valve repairs</i>	<i>FY17-18</i>	<i>\$ 5,000</i>		
	<i>Vacuum repairs</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
	<i>Pool equipment repairs</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
10-435-5244	POSTAGE	\$ 146	\$ 500	\$ 477	\$ 500
10-435-5250	SRD RECREATION PROGRAM EXPENSES	\$ 1,626	\$ 2,000	\$ 2,000	\$ 4,000
	<i>American Red Cross related costs</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		

GENERAL FUND - AQUATICS

City of Cody FY17-18 Budget

Account Description			FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
	<i>Program supplies</i>	<i>FY17-18 \$ 2,000</i>				
10-435-5314	UTILITIES		\$ 162,131	\$ 184,116	\$ 169,579	\$ 177,000
	<i>City of Cody</i>	<i>FY17-18 \$ 106,500</i>				
	<i>Black Hills Energy</i>	<i>FY17-18 \$ 70,500</i>				
10-435-5323	COMPUTER SUPPORT SERVICES		\$ 1,676	\$ 4,255	\$ 4,255	\$ 4,000
	<i>Rec Trac Software Agreement</i>	<i>FY17-18 \$ 4,000</i>				
10-435-5326	INDEPENDENT CONTRACTOR SERVICES		\$ -	\$ 2,000	\$ 1,656	\$ 2,500
	<i>Kayaking Instructors</i>	<i>FY17-18 \$ 200</i>				
	<i>Scuba Instructors</i>	<i>FY17-18 \$ 800</i>				
	<i>Swim Camp Instructors</i>	<i>FY17-18 \$ 1,500</i>				
10-435-5327	DUES & SUBSCRIPTIONS		\$ 870	\$ 1,780	\$ 1,988	\$ 2,230
	<i>Cody Rotary Club</i>	<i>FY17-18 \$ 350</i>				
	<i>Int'l City County Managers Assn</i>	<i>FY17-18 \$ 100</i>				
	<i>WY Dept of Agriculture Pool Licensing (4 pools x \$50 each)</i>	<i>FY17-18 \$ 200</i>				
	<i>American Red Cross Learn to Swim</i>	<i>FY17-18 \$ 650</i>				
	<i>National Recreation & Parks Assn, NRPA--3 FT staff</i>	<i>FY17-18 \$ 130</i>				
	<i>WRPA Membership</i>	<i>FY17-18 \$ 300</i>				
	<i>Video Licensing</i>	<i>FY17-18 \$ 500</i>				
10-435-5333	PROFESSIONAL FEES & SERVICES		\$ -	\$ -	\$ 105	\$ 2,028
	<i>Flu & Hep B Vaccinations</i>	<i>FY17-18 \$ 130</i>				
	<i>Wellness program</i>	<i>FY17-18 \$ 105</i>				
	<i>Classification Analysis</i>	<i>FY17-18 \$ 1,193</i>				
	<i>Pre-employment Background Checks</i>	<i>FY 17-18 \$ 600</i>				
10-435-5420	IMPROVEMENTS OTHER THAN BUILDING		\$ 13,257	\$ 13,239	\$ 13,239	\$ -
10-435-5425	FURNITURE & FIXTURES		\$ 7,437	\$ 1,561	\$ 1,075	\$ 1,000
	<i>Deck furniture</i>	<i>FY17-18 \$ 1,000</i>				
10-435-5430	COMPUTER EQUIPMENT & SOFTWARE		\$ 1,799	\$ -	\$ -	\$ -
10-435-5435	MACHINERY & EQUIPMENT		\$ 11,862	\$ -	\$ -	\$ 4,300
	<i>Ultra Max Pool Vacuum (use old vacuum for trade in)</i>	<i>FY17-18 \$ 4,300</i>				
TOTAL OEPRATING EXPENSES			\$ 748,621	\$ 785,446	\$ 736,551	\$ 770,122
CAPITAL EXPENSES						
10-435-7616	ADA POOL LIFT		\$ 7,039	\$ -	\$ -	\$ -
10-435-7654	AQUATIC POOL CONTROLLER		\$ -	\$ -	\$ -	\$ 8,000
10-435-7662	AQUATIC POOL CONTROLLER		\$ -	\$ 7,000	\$ 6,919	\$ -
TOTAL CAPITAL EXPENSES			\$ 7,039	\$ 7,000	\$ 6,919	\$ 8,000
DEPARTMENT TOTAL			\$ 755,660	\$ 792,446	\$ 743,470	\$ 778,122

GENERAL FUND - COMMUNITY DEVELOPMENT

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING EXPENSES					
10-505-5110	SALARIES - REGULAR	\$ 342,410	\$ 342,369	\$ 342,298	\$ 396,590
10-505-5111	SALARIES - PART TIME	\$ 19,234	\$ 33,255	\$ 34,237	\$ -
10-505-5113	SALARIES - OVERTIME	\$ 31	\$ 250	\$ -	\$ 250
10-505-5130	FICA EXPENSE	\$ 26,712	\$ 28,754	\$ 27,672	\$ 30,358
10-505-5131	HEALTH INSURANCE EXPENSE	\$ 81,512	\$ 89,791	\$ 89,791	\$ 92,507
10-505-5132	RETIREMENT CONTRIBUTIONS	\$ 43,156	\$ 45,819	\$ 45,623	\$ 48,375
10-505-5134	WORKERS COMPENSATION	\$ 6,029	\$ 5,614	\$ 6,129	\$ 6,853
10-505-5136	VEHICLE ALLOWANCE	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
10-505-5137	LONG TERM DISABILITY INS	\$ 2,482	\$ -	\$ -	\$ -
10-505-5140	EDUCATION & TRAINING	\$ 507	\$ 4,750	\$ 2,858	\$ 2,770
	<i>WY Conference of Building Officials</i>				
	<i>Planning Conference - Todd</i>				
	<i>Steve/Utana Click Listen and learn</i>				
	<i>FY17-18 \$ 1,975</i>				
	<i>FY17-18 \$ 295</i>				
	<i>FY17-18 \$ 500</i>				
10-505-5160	TRAVEL & MEETINGS EXPENSE	\$ 351	\$ 1,340	\$ 983	\$ 1,100
	<i>- WY Conference of Building Officials</i>				
	<i>- Hotel</i>				
	<i>FY17-18 \$ 800</i>				
	<i>WY Conference of Building Officials -</i>				
	<i>Food</i>				
	<i>FY17-18 \$ 300</i>				
	<i>Planning Conference - Todd</i>				
	<i>FY17-18 \$ 600</i>				
10-505-5170	UNIFORMS	\$ 234	\$ 250	\$ 178	\$ 250
10-505-5211	GASOLINE	\$ 1,370	\$ 1,440	\$ 1,309	\$ 1,470
10-505-5234	MATERIALS & SUPPLIES	\$ 4,669	\$ 3,000	\$ 1,103	\$ 3,000
10-505-5241	MAINTENANCE & REPAIRS - EQUIPMENT	\$ 2,723	\$ 2,000	\$ 940	\$ 2,813
	<i>Copier Maintenance Agreement</i>				
	<i>FY17-18 \$ 2,058</i>				
	<i>Vehicle Washes</i>				
	<i>FY17-18 \$ 312</i>				
	<i>Service Contract For Plotter</i>				
	<i>FY17-18 \$ 443</i>				
10-505-5249	ALLOCATED FLEET MAINTENANCE	\$ 1,377	\$ 1,715	\$ 1,715	\$ 3,042
10-505-5314	UTILITIES	\$ 1,690	\$ 3,351	\$ 3,394	\$ 3,025
	<i>Verizon Wireless</i>				
	<i>FY17-18 \$ 3,025</i>				
10-505-5323	COMPUTER SUPPORT SERVICES	\$ 3,689	\$ 3,598	\$ 3,235	\$ 3,985
	<i>AutoDesk Support</i>				
	<i>FY17-18 \$ 3,380</i>				
	<i>Micropaver Subscription</i>				
	<i>FY17-18 \$ 605</i>				
10-505-5327	DUES & SUBSCRIPTIONS	\$ 953	\$ 1,357	\$ 1,185	\$ 1,762
	<i>WY Planning Association, American</i>				
	<i>Planning Assn</i>				
	<i>FY17-18 \$ 650</i>				
	<i>Board of Professional Engineers</i>				
	<i>FY17-18 \$ 282</i>				
	<i>American Public Works Assn</i>				
	<i>FY17-18 \$ 310</i>				
	<i>International Code Council - Cert</i>				
	<i>Fees</i>				
	<i>FY17-18 \$ 220</i>				
	<i>WCBO Renewal Fees and ICC</i>				
	<i>Mebership Fees</i>				
	<i>FY17-18 \$ 300</i>				
10-505-5331	INSURANCE & BONDS	\$ -	\$ -	\$ -	\$ 50
	<i>Notary Bonds</i>				
	<i>FY17-18 \$ 50</i>				
10-505-5333	PROFESSIONAL FEES & SERVICES	\$ 868	\$ 397	\$ 289	\$ 2,249
	<i>Flu & Hep B Vaccinations</i>				
	<i>FY17-18 \$ 250</i>				
	<i>Classification Analysis</i>				
	<i>FY17-18 \$ 1,789</i>				
	<i>Wellness Program</i>				
	<i>FY17-18 \$ 210</i>				
10-505-5365	LEASES & RENTALS - FACILITIES	\$ -	\$ 100	\$ 100	\$ 100
	<i>Planning Meetings</i>				
	<i>FY17-18 \$ 100</i>				
10-505-5425	FURNITURE & FIXTURES	\$ 653	\$ 575	\$ 495	\$ -
10-505-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ 5,599	\$ 6,025	\$ 5,957	\$ 3,600
	<i>Desktop Computers (2)</i>				
	<i>FY17-18 \$ 3,600</i>				
10-505-5435	MACHINERY & EQUIPMENT	\$ 3,987	\$ -	\$ -	\$ -
10-505-5770	BAD DEBT WRITE OFFS	\$ -	\$ -	\$ -	\$ 43
	<i>Uncollected Building Permits</i>				
	<i>FY 17-18 \$ 43</i>				
10-505-5780	VEHICLE REPLACEMENT ALLOCATION	\$ 5,635	\$ 4,429	\$ 4,429	\$ 4,026
TOTAL OPERATING EXPENSES		\$ 557,671	\$ 581,979	\$ 575,722	\$ 610,018

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GENERAL FUND - STREETS

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING EXPENSES					
10-520-5110	SALARIES - REGULAR	\$ 319,741	\$ 325,078	\$ 311,261	\$ 322,069
10-520-5113	SALARIES - OVERTIME	\$ 2,099	\$ 7,000	\$ 2,358	\$ 7,000
10-520-5130	FICA EXPENSE	\$ 24,072	\$ 25,404	\$ 23,317	\$ 25,174
10-520-5131	HEALTH INSURANCE EXPENSE	\$ 104,825	\$ 115,322	\$ 109,320	\$ 128,786
10-520-5132	RETIREMENT CONTRIBUTIONS	\$ 38,075	\$ 40,480	\$ 38,133	\$ 40,113
10-520-5134	WORKERS COMPENSATION	\$ 5,562	\$ 5,380	\$ 5,081	\$ 6,351
10-520-5135	UNEMPLOYMENT INSURANCE	\$ 1,671	\$ -	\$ 1,253	\$ -
10-520-5137	LONG TERM DISABILITY INS	\$ 1,905	\$ -	\$ -	\$ -
10-520-5140	EDUCATION & TRAINING	\$ 518	\$ 4,189	\$ 3,727	\$ 2,440
	<i>T2 Training</i>	<i>FY17-18</i>	<i>\$ 1,240</i>		
	<i>MSHA Training</i>	<i>FY17-18</i>	<i>\$ 1,200</i>		
10-520-5142	SUBSTANCE TESTING	\$ 708	\$ 850	\$ 606	\$ 700
10-520-5160	TRAVEL & MEETINGS EXPENSE	\$ 283	\$ 1,000	\$ 1,000	\$ 1,000
	<i>T2 and MSHA Training</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
10-520-5170	UNIFORMS	\$ 1,545	\$ 1,750	\$ 1,530	\$ 1,750
10-520-5210	DIESEL FUEL	\$ 24,620	\$ 30,000	\$ 33,109	\$ 41,860
10-520-5211	GASOLINE	\$ 4,942	\$ 5,500	\$ 5,004	\$ 6,513
10-520-5213	TOOLS	\$ 2,233	\$ 2,500	\$ 1,826	\$ 2,500
10-520-5220	CLAIMS AGAINST THE CITY	\$ 7,027	\$ -	\$ 5,000	\$ -
10-520-5234	MATERIALS & SUPPLIES	\$ 6,415	\$ 6,500	\$ 6,467	\$ 6,500
10-520-5236	SAFETY SUPPLIES & EQUIPMENT	\$ 2,465	\$ 2,500	\$ 1,817	\$ 2,500
	<i>MSDS Program</i>	<i>FY17-18</i>	<i>\$ 250</i>		
	<i>Other Safety Supplies</i>	<i>FY17-18</i>	<i>\$ 2,250</i>		
10-520-5240	MAINTENANCE & REPAIRS - BUILDI	\$ 6,452	\$ 5,500	\$ 5,300	\$ 4,000
10-520-5241	MAINTENANCE & REPAIRS - EQUIPM	\$ 28,446	\$ 16,000	\$ 17,767	\$ 16,000
	<i>Copier Maintenance Agreement</i>	<i>FY17-18</i>	<i>\$ 220</i>		
	<i>Equipment Repairs</i>	<i>FY17-18</i>	<i>\$ 15,780</i>		
10-520-5243	MAINTENANCE & REPAIRS - SYSTEM	\$ 105,912	\$ 131,500	\$ 115,106	\$ 55,500
	<i>Painting</i>	<i>FY17-18</i>	<i>\$ 30,000</i>		
	<i>Salt and Beet Juice</i>	<i>FY17-18</i>	<i>\$ 6,000</i>		
	<i>Snow Removal contracted</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
	<i>Guard rail repairs</i>	<i>FY17-18</i>	<i>\$ 7,500</i>		
	<i>Concrete crushing</i>	<i>FY17-18</i>	<i>\$ 10,000</i>		
10-520-5245	ASPHALT	\$ 106,966	\$ 85,000	\$ 130,624	\$ 100,000
10-520-5246	CONCRETE	\$ 90,491	\$ 112,285	\$ 65,936	\$ 126,685
10-520-5247	STREET SIGNS	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
10-520-5249	ALLOCATED FLEET MAINTENANCE	\$ 87,897	\$ 71,260	\$ 71,260	\$ 51,480
10-520-5314	UTILITIES	\$ 21,134	\$ 23,292	\$ 24,688	\$ 24,450
	<i>City of Cody</i>	<i>FY17-18</i>	<i>\$ 14,234</i>		
	<i>Black Hills Energy</i>	<i>FY17-18</i>	<i>\$ 6,029</i>		
	<i>TCT West</i>	<i>FY17-18</i>	<i>\$ 2,147</i>		
	<i>Verizon Wireless</i>	<i>FY17-18</i>	<i>\$ 2,040</i>		
10-520-5319	SNOW REMOVAL SERVICES	\$ -	\$ 46,438	\$ 46,438	\$ 50,000
10-520-5323	COMPUTER SUPPORT SERVICES	\$ -	\$ 732	\$ -	\$ 2,400
	<i>SonicWall</i>	<i>FY17-18</i>	<i>\$ 1,500</i>		
	<i>ESRI GIS Software Support</i>	<i>FY17-18</i>	<i>\$ 900</i>		
10-520-5333	PROFESSIONAL FEES & SERVICES	\$ 1,356	\$ 15,806	\$ 9,538	\$ 19,120
	<i>Flu & Hep B Vaccinations</i>	<i>FY17-18</i>	<i>\$ 150</i>		
	<i>Wellness Program</i>	<i>FY17-18</i>	<i>\$ 245</i>		
	<i>Classification Analysis</i>	<i>FY17-18</i>	<i>\$ 2,385</i>		
	<i>System Asset Preservation</i>	<i>FY17-18</i>	<i>\$ 1,040</i>		
	<i>One Call of Wyoming</i>	<i>FY17-18</i>	<i>\$ 300</i>		
	<i>WYDOT Signal Contract</i>	<i>FY17-18</i>	<i>\$ 5,000</i>		
	<i>Towing</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
	<i>Street Inspection</i>	<i>FY17-18</i>	<i>\$ 9,000</i>		
10-520-5337	RIGHT OF WAY CLEARING	\$ 1,600	\$ -	\$ -	\$ 1,600
10-520-5338	WEED & PEST CONTROL	\$ -	\$ -	\$ -	\$ 300
	<i>Saber</i>	<i>FY17-18</i>	<i>\$ 300</i>		
10-520-5360	LEASES & RENTALS - EQUIPMENT	\$ 4,564	\$ 8,000	\$ 5,876	\$ 8,000
10-520-5425	FURNITURE AND FIXTURES	\$ 980	\$ -	\$ -	\$ -
10-520-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ 2,388	\$ 6,716	\$ 5,708	\$ -
10-520-5460	STORM SEWERS	\$ 1,101	\$ 5,300	\$ 5,349	\$ 5,500
	<i>Basin Inlet Repairs</i>	<i>FY17-18</i>	<i>\$ 5,500</i>		
10-520-5465	SYSTEMS UPGRADE & EXPANSION	\$ -	\$ -	\$ -	\$ 12,243
	<i>11th-12th N. Alley Rebuild</i>	<i>FY17-18</i>	<i>\$ 12,243</i>		
10-520-5780	VEHICLE REPLACEMENT/ALLOCATION	\$ 197,754	\$ 152,236	\$ 152,236	\$ 130,136
10-520-5924	GRANTS - SLIB COUGAR AVE	\$ 39,995	\$ -	\$ -	\$ -
10-520-5928	GRANTS -SLIB RUMSEY PARKINGLOT	\$ 15,878	\$ -	\$ -	\$ -
10-520-5934	GRANTS - CWC SLIB SHOP DOMAIN	\$ -	\$ 6,000	\$ 4,844	\$ -

GENERAL FUND - STREETS

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
10-520-5935	GRANTS - SLIB CWC SHOP 2ND DOMAIN	\$ -	\$ 5,000	\$ 3,999	\$ -
TOTAL OPERATING EXPENSES		\$ 1,270,620	\$ 1,273,518	\$ 1,224,479	\$ 1,211,670
CAPITAL EXPENSES					
10-520-7515	GRANTS - SLIB 12TH ST STORM DR	\$ 282,550	\$ -	\$ -	\$ -
10-520-7516	GRANTS- SLIB RUMSEY PARKINGLOT	\$ 27,521	\$ -	\$ -	\$ -
10-520-7517	STREET RECON BLEISTEIN 16TH-17	\$ 53,777	\$ -	\$ -	\$ -
10-520-7526	GRANTS - SLIB CWC BLACKBURN COUGAR TO BIG HORN	\$ -	\$ 39,721	\$ 34,214	\$ -
10-520-7527	GRANTS - SLIB CWC BECK 17TH - 19TH	\$ -	\$ 65,597	\$ 32,981	\$ -
10-520-7534	STAMPEDE INTERSECTION REBUILD	\$ 36,040	\$ -	\$ -	\$ -
10-520-7541	BLACKBURN OVERLAY - E. SHERIDAN TO COUGAR	\$ -	\$ 37,095	\$ 37,218	\$ -
10-520-7543	SUNSET BLVD N STREET RECONSTRUCTION	\$ -	\$ 40,000	\$ 40,000	\$ -
10-520-7544	SUNSET BLVD N CONCRETE REPLACEMENT	\$ -	\$ 39,400	\$ 40,994	\$ -
10-520-7631	TRUCK MOUNTED SANDER	\$ 11,361	\$ -	\$ -	\$ -
10-520-7632	FILE/DATABASE SERVER SHOP	\$ 5,218	\$ -	\$ -	\$ -
10-520-7633	COPY MACHINE SHOP	\$ 6,167	\$ -	\$ -	\$ -
10-520-7645	GRANTS - CWC SLIB SIGN PRINTER	\$ -	\$ 12,495	\$ 12,295	\$ -
10-520-7646	GRANTS - CWC SLIB HEART MTN SIGNAL	\$ -	\$ 12,000	\$ 11,378	\$ -
10-520-7648	SNOWBLOWER/CHUTE ATTACHMENT	\$ -	\$ 7,902	\$ 7,902	\$ -
10-520-7649	LOADER ENGINE REPAIR	\$ -	\$ 17,445	\$ 14,699	\$ -
10-520-7545	GRANTS - SLIB CWC PANORAMA SUBD ASPHALT OVERLAY	\$ -	\$ -	\$ -	\$ 30,300
10-520-7547	MONUMENT ST OVERLAY	\$ -	\$ -	\$ -	\$ 73,330
10-520-7546	GRANTS -SLIB CWC CITY SHOP ROOF REPLACEMENT	\$ -	\$ -	\$ -	\$ 25,000
10-520-7655	HYDRAULIC BREAKER	\$ -	\$ -	\$ -	\$ 2,600
10-520-7656	DUMP TRUCK PLOW BLADE	\$ -	\$ -	\$ -	\$ 9,126
10-520-7657	LOADER SNOW PUSHER BLADE	\$ -	\$ -	\$ -	\$ 6,800
TOTAL CAPITAL EXPENSES		\$ 422,634	\$ 271,655	\$ 231,682	\$ 147,156
DEPARTMENT TOTAL		\$ 1,693,254	\$ 1,545,173	\$ 1,456,161	\$ 1,358,826

GENERAL FUND - VEHICLE MAINTENANCE

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING EXPENSES					
10-525-5110	SALARIES - REGULAR	\$ 90,329	\$ 98,263	\$ 84,646	\$ 99,086
10-525-5112	SALARIES - TEMPORARY	\$ 5,996	\$ 15,950	\$ 15,860	\$ 15,950
	<i>Part Time Mechanic/592 hrs</i>	<i>FY17-18</i>	<i>\$ 15,950</i>		
10-525-5113	SALARIES - OVERTIME	\$ -	\$ 300	\$ -	\$ 300
10-525-5130	FICA EXPENSE	\$ 7,218	\$ 8,760	\$ 7,523	\$ 8,823
10-525-5131	HEALTH INSURANCE EXPENSE	\$ 19,131	\$ 21,962	\$ 18,669	\$ 17,534
10-525-5132	RETIREMENT CONTRIBUTIONS	\$ 10,974	\$ 12,015	\$ 10,318	\$ 12,115
10-525-5134	WORKERS COMPENSATION	\$ 1,676	\$ 2,023	\$ 1,628	\$ 2,344
10-525-5137	LONG TERM DISABILITY INS	\$ 615	\$ -	\$ -	\$ -
10-525-5140	EDUCATION & TRAINING	\$ 677	\$ 1,500	\$ 174	\$ 2,244
	<i>ASCE Training in Billings</i>	<i>FY17-18</i>	<i>\$ 2,244</i>		
10-525-5142	SUBSTANCE TESTING	\$ 187	\$ 200	\$ 179	\$ 200
10-525-5160	TRAVEL & MEETINGS EXPENSE	\$ 102	\$ 850	\$ 149	\$ 850
	<i>ASCE Training in Billings</i>	<i>FY17-18</i>	<i>\$ 850</i>		
10-525-5170	UNIFORMS	\$ 399	\$ 500	\$ 501	\$ 500
10-525-5211	GASOLINE	\$ 813	\$ 800	\$ 418	\$ 800
10-525-5213	TOOLS	\$ 3,060	\$ 5,815	\$ 4,231	\$ 4,950
10-525-5234	MATERIALS & SUPPLIES	\$ 4,598	\$ 5,000	\$ 4,424	\$ 5,000
10-525-5236	SAFETY SUPPLIES & EQUIPMENT	\$ 210	\$ 450	\$ 178	\$ 450
10-525-5240	MAINTENANCE & REPAIRS - BUILDINGS	\$ 421	\$ 2,900	\$ 2,388	\$ 2,900
10-525-5241	MAINTENANCE & REPAIRS - EQUIPMENT	\$ 731	\$ 750	\$ 697	\$ 970
	<i>Copier Maintenance Agreement</i>	<i>FY17-18</i>	<i>\$ 220</i>		
	<i>Other Equipment Repairs</i>	<i>FY17-18</i>	<i>\$ 750</i>		
10-525-5249	ALLOCATED FLEET MAINTENANCE	\$ 1,326	\$ 1,376	\$ 1,376	\$ 2,165
10-525-5314	UTILITIES	\$ 5,080	\$ 5,885	\$ 5,944	\$ 5,857
	<i>City of Cody</i>	<i>FY17-18</i>	<i>\$ 3,751</i>		
	<i>Black Hills Energy</i>	<i>FY17-18</i>	<i>\$ 1,553</i>		
	<i>TCT West</i>	<i>FY17-18</i>	<i>\$ 553</i>		
10-525-5323	COMPUTER SUPPORT SERVICES	\$ 2,648	\$ 2,650	\$ 2,681	\$ 2,725
	<i>Cummins Support Agreement</i>	<i>FY17-18</i>	<i>\$ 725</i>		
	<i>Alldata Support Agreement</i>	<i>FY17-18</i>	<i>\$ 1,500</i>		
	<i>Manager Plus Support Agreement</i>	<i>FY17-18</i>	<i>\$ 500</i>		
10-525-5333	PROFESSIONAL FEES & SERVICES	\$ -	\$ 342	\$ 80	\$ 1,532
	<i>Wellness program</i>	<i>FY17-18</i>	<i>\$ 70</i>		
	<i>Classification Analysis</i>	<i>FY17-18</i>	<i>\$ 596</i>		
	<i>Equipment Safety Inspections</i>	<i>FY17-18</i>	<i>\$ 450</i>		
	<i>System Asset Preservation</i>	<i>FY17-18</i>	<i>\$ 416</i>		
10-525-5338	WEED & PEST CONTROL	\$ -	\$ -	\$ -	\$ 300
	<i>Saber</i>	<i>FY17-18</i>	<i>\$ 300</i>		
10-525-5355	INVENTORY PURCHASES	\$ 119,012	\$ 115,000	\$ 115,286	\$ 120,000
10-525-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ -	\$ 710	\$ 128	\$ 2,740
	<i>Laptop</i>	<i>FY17-18</i>	<i>\$ 1,800</i>		
	<i>Engine Diagnostic Software</i>	<i>FY17-18</i>	<i>\$ 940</i>		
10-525-5780	VEHICLE REPLACEMENT ALLOCATION	\$ 2,896	\$ 2,276	\$ 2,276	\$ 2,069
TOTAL OPERATING EXPENSES		\$ 278,099	\$ 306,277	\$ 279,754	\$ 312,405

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VEHICLE REPLACEMENT FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
REVENUE					
33-200-4745	INTEREST REVENUE	\$ 25,120	\$ 27,433	\$ 25,650	\$ 22,000
33-200-4790	TRANSFERS IN - VEHICLE REPLACEMENT	\$ 645,978	\$ 573,785	\$ 573,785	\$ 407,741
TOTAL FUND REVENUE		\$ 671,098	\$ 601,218	\$ 599,435	\$ 429,741
CAPITAL EXPENSES					
33-630-7601	VEHICLE REPLACEMENT SCHEDULE	\$ 496,665	\$ 564,836	\$ 519,001	\$ 537,250
	<i>Police</i>		<i>FY17-18 \$ 79,500</i>		
	<i>Parks</i>		<i>FY17-18 \$ 36,000</i>		
	<i>Streets</i>		<i>FY17-18 \$ 390,500</i>		
	<i>Electric</i>		<i>FY17-18 \$ 31,250</i>		
TOTAL CAPITAL EXPENSES		\$ 496,665	\$ 564,836	\$ 519,001	\$ 537,250

LODGING TAX FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
REVENUE					
35-200-4445	LODGING TAX REVENUES	\$ 123,390	\$ 132,496	\$ 126,955	\$ 127,000
TOTAL REVENUE		\$ 123,390	\$ 132,496	\$ 126,955	\$ 127,000
OPERATING EXPENSES					
35-640-5150	ICE CREAM SOCIAL	\$ 422	\$ 500	\$ 440	\$ 500
35-640-5325	CONTINGENCY FUND	\$ 14,734	\$ 15,000	\$ 12,060	\$ 10,000
35-640-5710	COMMUNITY FUNDING PROGRAM	\$ 53,200	\$ 33,930	\$ 32,374	\$ -
35-640-5715	ECONOMINC DEVELOPMENT PROGRAM	\$ -	\$ -	\$ -	\$ 15,000
	<i>Forward Cody</i>	<i>\$ 15,000</i>			
35-640-5790	TRANSFERS OUT - OPERATING	\$ 31,999	\$ 111,354	\$ 111,354	\$ 130,765
	<i>General Fund - Parade Sponsorship</i>	<i>\$ 52,765</i>			
	<i>General Fund - Parks Maintenance</i>	<i>\$ 40,000</i>			
	<i>General Fund - Crisis Intervention</i>	<i>\$ 3,000</i>			
	<i>General Fund - Park Co Court</i>				
	<i>Supervised Treatment Program</i>	<i>\$ 5,000</i>			
	<i>General Fund - Operating Transfer</i>	<i>\$ 30,000</i>			
TOTAL OPERATING EXPENSES		\$ 100,355	\$ 160,784	\$ 156,227	\$ 156,265

PUBLIC IMPROVEMENTS FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
REVENUE					
38-200-4745	INTEREST REVENUE	\$ -	\$ -	\$ -	\$ -
TOTAL FUND REVENUE		\$ -	\$ -	\$ -	\$ -
OPERATING EXPENSES					
38-420-5420	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 10,414	\$ -	\$ -	\$ -
TOTAL OEPRATING EXPENSES		\$ 10,414	\$ -	\$ -	\$ -
CAPITAL EXPENSES					
38-420-7403	LED LIGHTING UPGRADE REC CENTER	\$ 22,526	\$ -	\$ -	\$ -
38-420-7407	BECK LAKE FISHING PIER	\$ -	\$ 16,540	\$ 2,500	\$ -
TOTAL CAPITAL EXPENSES		\$ 22,526	\$ 16,540	\$ 2,500	\$ -
TOTAL EXPENSES		\$ 32,940	\$ 16,540	\$ 2,500	\$ -

SPECIFIC PURPOSE TAX FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
REVENUE					
39-200-4432	SPECIFIC PURPOSE TAX	\$ -	\$ -	\$ 133,471	\$ 2,307,672
TOTAL OPERATING REVENUE		\$ -	\$ -	\$ 133,471	\$ 2,307,672
CAPITAL EXPENSES					
39-520-7536	CHIP SEALING AREA 1	\$ -	\$ -	\$ -	\$ 250,000
39-520-7540	ADA RAMPS	\$ -	\$ -	\$ -	\$ 254,400
TOTAL CAPITAL EXPENSES		\$ -	\$ -	\$ -	\$ 504,400

SOLID WASTE FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING REVENUE					
52-200-4630	MISCELLANEOUS REVENUE	\$ 1,576	\$ 400	\$ 529	\$ 405
52-200-4735	CONTRIBUTIONS - OTHER	\$ 4,608	\$ 4,600	\$ 4,378	\$ 4,600
	<i>County Recycling Contribution</i>	<i>FY17-18</i>	<i>\$ 4,600</i>		
52-200-4744	DAMAGE CLAIM REIMBURSEMENT	\$ -	\$ 10,710	\$ 10,710	\$ -
52-200-4745	INTEREST REVENUE	\$ 19,981	\$ 13,716	\$ 12,781	\$ 11,000
52-200-4746	PURCHASE CARD REBATE	\$ 315	\$ 300	\$ 315	\$ 300
52-500-4514	RECYCLING REVENUE	\$ 43,729	\$ 45,000	\$ 73,116	\$ 54,785
52-500-4523	CHARGES FOR UTILITY SERVICES	\$ 2,156,674	\$ 2,187,517	\$ 2,076,251	\$ 2,112,771
52-500-4526	CHARGES FOR UTILITY SERVICES - RECYCLING	\$ 115,068	\$ 115,564	\$ 115,984	\$ 115,630
TOTAL OPERATING REVENUE		\$ 2,341,951	\$ 2,377,807	\$ 2,294,064	\$ 2,299,491

OPERATING EXPENSES

52-530-5110	SALARIES - REGULAR	\$ 356,485	\$ 325,998	\$ 316,927	\$ 397,511
52-530-5111	SALARIES - REG PART TIME	\$ 25,052	\$ 43,098	\$ 39,962	\$ -
52-530-5112	SALARIES - TEMPORARY / SEASONAL	\$ 2,690	\$ 3,410	\$ 2,699	\$ 3,410
52-530-5113	SALARIES - OVERTIME	\$ 9,793	\$ 8,000	\$ 11,542	\$ 8,000
52-530-5130	FICA EXPENSE	\$ 29,390	\$ 29,109	\$ 26,988	\$ 31,282
52-530-5131	HEALTH INSURANCE EXPENSE	\$ 89,837	\$ 87,233	\$ 92,029	\$ 131,344
52-530-5132	RETIREMENT CONTRIBUTIONS	\$ 47,445	\$ 46,384	\$ 44,561	\$ 49,848
52-530-5134	WORKERS COMPENSATION	\$ 7,037	\$ 6,164	\$ 6,012	\$ 7,892
52-530-5137	LONG TERM DISABILITY INS	\$ 2,527	\$ -	\$ -	\$ -
52-530-5140	EDUCATION & TRAINING	\$ -	\$ 1,830	\$ 1,080	\$ 1,080
	<i>Recycling Training - Casper</i>	<i>FY17-18</i>	<i>\$ 1,080</i>		
52-530-5142	SUBSTANCE TESTING	\$ 816	\$ 560	\$ 636	\$ 500
52-530-5160	TRAVEL & MEETINGS EXPENSE	\$ -	\$ 550	\$ -	\$ 500
	<i>Recycling Training - Casper</i>	<i>FY17-18</i>	<i>\$ 500</i>		
52-530-5170	UNIFORMS	\$ 2,158	\$ 1,600	\$ 1,045	\$ 1,600
52-530-5210	DIESEL FUEL	\$ 44,708	\$ 53,927	\$ 48,049	\$ 59,763
52-530-5211	GASOLINE	\$ 2,354	\$ 2,177	\$ 2,236	\$ 2,216
52-530-5213	TOOLS	\$ 1,397	\$ 1,000	\$ 669	\$ 1,000
52-530-5220	CLAIMS AGAINST THE CITY	\$ -	\$ -	\$ 230	\$ -
52-530-5234	MATERIALS & SUPPLIES	\$ 10,403	\$ 10,500	\$ 9,134	\$ 10,500
52-530-5236	SAFETY SUPPLIES & EQUIPMENT	\$ 560	\$ 800	\$ 1,501	\$ 800
52-530-5240	MAINTENANCE & REPAIRS - BUILDINGS	\$ 782	\$ 652	\$ 1,327	\$ 960
52-530-5241	MAINTENANCE & REPAIRS - EQUIPMENT	\$ 16,285	\$ 30,898	\$ 31,006	\$ 7,388
	<i>Misc Repairs</i>	<i>FY17-18</i>	<i>\$ 7,168</i>		
	<i>Copier Maintenance Agreement</i>	<i>FY17-18</i>	<i>\$ 220</i>		
52-530-5244	POSTAGE	\$ -	\$ 2,532	\$ 2,388	\$ 3,026
	<i>Utility Bills</i>	<i>FY17-18</i>	<i>\$ 3,026</i>		
52-530-5249	ALLOCATED FLEET MAINTENANCE	\$ 93,213	\$ 117,705	\$ 117,705	\$ -
52-530-5310	BAD DEBT EXPENSE	\$ 215	\$ 254	\$ 365	\$ 350
	<i>Collection Agency Commissions</i>	<i>FY17-18</i>	<i>\$ 350</i>		
52-530-5311	BANKING FEES	\$ 11,843	\$ 12,787	\$ 12,727	\$ 12,500
52-530-5314	UTILITIES	\$ 8,949	\$ 10,162	\$ 11,239	\$ 11,588
	<i>City of Cody</i>	<i>FY17-18</i>	<i>\$ 6,290</i>		
	<i>Black Hills Energy</i>	<i>FY17-18</i>	<i>\$ 3,790</i>		
	<i>TCT West</i>	<i>FY17-18</i>	<i>\$ 1,026</i>		
	<i>Verizon Wireless</i>	<i>FY17-18</i>	<i>\$ 482</i>		
52-530-5317	FRANCHISE FEES	\$ 113,591	\$ 115,154	\$ 109,612	\$ -
52-530-5323	COMPUTER SUPPORT SERVICES	\$ -	\$ 2,845	\$ 2,058	\$ 3,260
	<i>Caselle</i>	<i>FY17-18</i>	<i>\$ 2,360</i>		
	<i>ESRI GIS Software Support</i>	<i>FY17-18</i>	<i>\$ 900</i>		
52-530-5329	LANDFILL CHARGES	\$ 800,984	\$ 816,806	\$ 810,341	\$ 816,000
52-530-5331	INSURANCE - LIABILITY & PROPERTY	\$ 7,404	\$ 6,890	\$ 6,082	\$ 6,009
	<i>Liability Insurance - LGLP</i>	<i>FY17-18</i>	<i>\$ 2,974</i>		
	<i>Property Insurance - Travelers</i>	<i>FY17-18</i>	<i>\$ 3,035</i>		
52-530-5333	PROFESSIONAL FEES & SERVICES	\$ 16,782	\$ 32,321	\$ 23,448	\$ 30,229
	<i>Flu & Hep B Vaccinations</i>	<i>FY17-18</i>	<i>\$ 225</i>		
	<i>Wellness program</i>	<i>FY17-18</i>	<i>\$ 175</i>		
	<i>System Asset Preservation</i>	<i>FY17-18</i>	<i>\$ 832</i>		
	<i>Blackboard Connect</i>	<i>FY17-18</i>	<i>\$ 3,260</i>		
	<i>Audit</i>	<i>FY17-18</i>	<i>\$ 1,417</i>		

SOLID WASTE FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
	<i>AIS Utility Billing</i>		<i>FY17-18 \$ 2,843</i>		
	<i>Classification Analysis</i>		<i>FY17-18 \$ 2,982</i>		
	<i>Equipment Safety Inspections</i>		<i>FY17-18 \$ 435</i>		
	<i>Hazardous Waste Collection</i>		<i>FY17-18 \$ 9,500</i>		
	<i>Recycling Materials Transport</i>		<i>FY17-18 \$ 8,100</i>		
	<i>School Aluminum Can Recycling Program</i>		<i>FY17-18 \$ 460</i>		
52-530-5337	RIGHT OF WAY CLEARING	\$ 2,637	\$ 5,000	\$ 2,800	\$ 5,000
52-530-5338	WEED & PEST CONTROL	\$ -	\$ -	\$ -	\$ 1,000
	<i>Saber</i>		<i>FY17-18 \$ 1,000</i>		
52-530-5420	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 14,671	\$ 20,348	\$ 12,696	\$ 5,000
52-530-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ 1,799	\$ 1,621	\$ 1,300	\$ -
52-530-5435	MACHINERY & EQUIPMENT	\$ 44,034	\$ 61,118	\$ 53,851	\$ 55,900
	<i>120 Rollouts w/Brackets</i>		<i>FY17-18 \$ 14,400</i>		
	<i>1.5 & 3 Yard Containers</i>		<i>FY17-18 \$ 41,500</i>		
52-530-5770	BAD DEBT WRITE OFFS	\$ 1,748	\$ 3,872	\$ 3,886	\$ 1,918
	<i>Utilities</i>		<i>FY17-18 \$ 1,918</i>		
52-530-5780	TRANSFERS OUT - VEHICLE REPLACEMENT	\$ 140,155	\$ 193,392	\$ 193,392	\$ 75,160
52-530-5785	DEPRECIATION EXPENSE	\$ 84,950	\$ 106,772	\$ 98,415	\$ 107,297
52-530-5790	TRANSFERS OUT - OPERATING	\$ 154,998	\$ 144,130	\$ 144,130	\$ 136,320
	<i>General Fund</i>		<i>FY17-18 \$ 136,320</i>		
52-530-5792	TRANSFERS OUT - FRANCHISE FEES	\$ -	\$ -	\$ -	\$ 111,420
	<i>General Fund</i>		<i>FY17-18 \$ 111,420</i>		
52-530-5793	TRANSFERS OUT - VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ 148,072
	<i>General Fund</i>		<i>FY17-18 \$ 148,072</i>		
TOTAL OPERATING EXPENSES		\$ 2,147,692	\$ 2,307,599	\$ 2,244,067	\$ 2,245,644
CAPITAL EXPENSES					
52-530-7408	RETAINING WALL- SANITATION SHOP	\$ -	\$ 17,652	\$ -	\$ -
52-530-7637	TRUCK ENGINE REPLACEMENT	\$ 40,101	\$ -	\$ -	\$ -
52-530-7658	RECYCLING BALER	\$ -	\$ -	\$ -	\$ 94,000
TOTAL CAPITAL EXPENSES		\$ 40,101	\$ 17,652	\$ -	\$ 94,000
TOTAL FUND EXPENSES		\$ 2,187,793	\$ 2,325,251	\$ 2,244,067	\$ 2,339,644

WATER FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING REVENUE					
53-200-4630	MISCELLANEOUS REVENUE	\$ 18,934	\$ 3,000	\$ 5,396	\$ 3,000
53-200-4744	DAMAGE CLAIM REIMBURSEMENTS	\$ 1,189	\$ -	\$ 370	\$ -
53-200-4745	INTEREST REVENUE	\$ 14,503	\$ 9,955	\$ 9,277	\$ 7,900
53-200-4746	PURCHASE CARD REBATE	\$ 1,439	\$ 1,400	\$ 1,533	\$ 1,500
53-200-4760	SALE OF ASSETS	\$ 300	\$ -	\$ -	\$ -
53-500-4523	CHARGES FOR UTILITY SERVICES	\$ 2,771,017	\$ 2,894,544	\$ 2,835,431	\$ 2,972,000
53-500-4526	CHARGES FOR UTILITY SERVICES - RW	\$ 323,117	\$ 321,306	\$ 323,257	\$ 324,058
53-500-4527	TAP FEES	\$ 21,696	\$ 26,500	\$ 36,076	\$ 15,000
53-500-4528	TAP FEES - RW	\$ (300)	\$ 3,200	\$ 1,800	\$ 1,400
53-500-4529	HOOK UP FEES	\$ 63,116	\$ 30,000	\$ 27,100	\$ 22,000
53-500-4530	HOOK UP FEES - RW	\$ -	\$ -	\$ 400	\$ -
53-500-4531	WATER CRANE SALES	\$ 16,886	\$ 16,700	\$ 13,069	\$ 16,700
53-500-4532	METER REPAIRS & FEES	\$ 1,810	\$ 1,500	\$ 3,885	\$ 1,500
53-500-4544	HYDRANT WATER SALES	\$ 8,981	\$ 14,000	\$ 11,601	\$ 8,500
53-500-4713	HYDRANT TESTING REIMBURSEMENT	\$ -	\$ 6,000	\$ 3,892	\$ 6,000
53-500-4735	CONTRIBUTIONS - OTHER	\$ 24,017	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUE		\$ 3,266,705	\$ 3,328,105	\$ 3,273,087	\$ 3,379,558
CAPITAL REVENUE					
53-500-6549	GRANTS - WWDC BEACON HILL WATER TANK	\$ -	\$ -	\$ -	\$ 236,643
TOTAL CAPITAL REVENUE		\$ -	\$ -	\$ -	\$ 236,643
TOTAL FUND REVENUE		\$ 3,266,705	\$ 3,328,105	\$ 3,273,087	\$ 3,616,201
OPERATING EXPENSES					
53-545-5110	SALARIES - REGULAR	\$ 234,710	\$ 188,830	\$ 196,566	\$ 223,842
53-545-5111	SALARIES - REGULAR PART TIME	\$ 23,681	\$ 46,748	\$ 35,356	\$ 23,641
53-545-5113	SALARIES - OVERTIME	\$ 8,076	\$ 9,500	\$ 5,603	\$ 9,500
53-545-5130	FICA EXPENSE	\$ 19,300	\$ 15,191	\$ 17,304	\$ 17,870
53-545-5131	HEALTH INSURANCE EXPENSE	\$ 67,543	\$ 64,684	\$ 66,302	\$ 76,892
53-545-5132	RETIREMENT CONTRIBUTIONS	\$ 29,445	\$ 29,875	\$ 28,810	\$ 31,326
53-545-5134	WORKERS COMPENSATION	\$ 4,414	\$ 3,970	\$ 3,848	\$ 4,960
53-545-5137	LONG TERM DISABILITY INS	\$ 1,587	\$ -	\$ -	\$ -
53-545-5140	EDUCATION & TRAINING	\$ 4,004	\$ 2,080	\$ 1,681	\$ 2,080
	<i>Water Certifications - Casper</i>	<i>FY17-18</i>	<i>\$ 2,080</i>		
53-545-5142	SUBSTANCE TESTING	\$ 462	\$ 350	\$ 630	\$ 350
53-545-5160	TRAVEL & MEETINGS EXPENSE	\$ -	\$ 500	\$ 357	\$ 1,000
	<i>Water Certifications - Casper</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
53-545-5170	UNIFORMS	\$ 2,193	\$ 1,900	\$ 1,519	\$ 1,900
53-545-5210	DIESEL FUEL	\$ 2,380	\$ 3,448	\$ 1,579	\$ 3,414
53-545-5211	GASOLINE	\$ 5,267	\$ 5,624	\$ 4,739	\$ 5,470
53-545-5213	TOOLS	\$ 7,373	\$ 5,000	\$ 2,614	\$ 5,000
53-545-5234	MATERIALS & SUPPLIES	\$ 6,140	\$ 5,700	\$ 3,947	\$ 5,700
53-545-5236	SAFETY SUPPLIES & EQUIPMENT	\$ 965	\$ 950	\$ 795	\$ 950
	<i>MSDS Program</i>	<i>FY17-18</i>	<i>\$ 250</i>		
	<i>Safety Supplies</i>	<i>FY17-18</i>	<i>\$ 700</i>		
53-545-5240	MAINTENANCE & REPAIRS - BUILDINGS	\$ 2,058	\$ 2,000	\$ 2,671	\$ 2,000
53-545-5241	MAINTENANCE & REPAIRS - EQUIPMENT	\$ 3,926	\$ 2,000	\$ 2,671	\$ 2,000
	<i>Copier Maintenance Agreement</i>	<i>FY17-18</i>	<i>\$ 220</i>		
	<i>Other Repairs</i>	<i>FY17-18</i>	<i>\$ 1,780</i>		
53-545-5243	MAINTENANCE & REPAIRS - SYSTEMS	\$ 72,040	\$ 60,000	\$ 43,583	\$ 60,000
53-545-5244	POSTAGE	\$ 1,939	\$ 4,736	\$ 4,703	\$ 5,976
	<i>Utility Bills</i>	<i>FY17-18</i>	<i>\$ 4,476</i>		
	<i>Water Samples & Misc</i>	<i>FY17-18</i>	<i>\$ 1,500</i>		
53-545-5245	ASPHALT	\$ 5,740	\$ 14,500	\$ 3,434	\$ 14,500
53-545-5249	ALLOCATED FLEET MAINTENANCE	\$ 5,640	\$ 4,340	\$ 4,340	\$ -
53-545-5310	BAD DEBT EXPENSE	\$ 506	\$ 628	\$ 541	\$ 550
	<i>Collection Agency Commissions</i>	<i>FY17-18</i>	<i>\$ 550</i>		
53-545-5311	BANKING FEES	\$ 16,775	\$ 18,111	\$ 17,978	\$ 18,500
53-545-5313	TAXES AND ASSESSMENTS	\$ 36,540	\$ 37,271	\$ 36,620	\$ 39,134
	<i>Cody Canal</i>	<i>FY17-18</i>	<i>\$ 38,451</i>		
53-545-5314	UTILITIES	\$ 71,013	\$ 72,631	\$ 78,501	\$ 83,743
	<i>City of Cody</i>	<i>FY17-18</i>	<i>\$ 77,203</i>		

WATER FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
	<i>Black Hills Energy</i>				
	<i>Rocky Mountain Power</i>				
	<i>TCT West</i>				
	<i>Verizon Wireless</i>				
53-545-5317	FRANCHISE FEES	\$ 154,713	\$ 160,792	\$ 157,940	\$ -
53-545-5323	COMPUTER SUPPORT SERVICES	\$ 2,490	\$ 10,947	\$ 9,901	\$ 11,752
	<i>Caselle</i>				
	<i>ESRI GIS Software Support</i>				
	<i>WaterCAD Subscription</i>				
53-545-5327	DUES & SUBSCRIPTIONS	\$ 852	\$ 890	\$ 616	\$ 890
	<i>American Water Works Assn</i>				
	<i>WY Assn of Rural Water</i>				
	<i>WY Water Quality</i>				
53-545-5331	INSURANCE - LIABILITY & PROPERTY	7228	6,890	6,668	5,986
	<i>Liability Insurance - LGLP</i>				
	<i>Property Insurance - Travelers</i>				
53-545-5333	PROFESSIONAL FEES & SERVICES	\$ 16,871	\$ 11,678	\$ 9,811	\$ 26,530
	<i>Flu & Hep B Vaccinations</i>				
	<i>Wellness Program</i>				
	<i>Blackboard Connect</i>				
	<i>Audit</i>				
	<i>AIS Utility Billing</i>				
	<i>Classification Analysis</i>				
	<i>Backflow Testing</i>				
	<i>Sample Testing</i>				
	<i>Leak Detection Services</i>				
	<i>Equipment Safety Inspections</i>				
	<i>One Call of Wyoming</i>				
53-545-5338	WEED & PEST CONTROL	\$ -	\$ -	\$ -	\$ 300
	<i>Saber</i>				
53-545-5350	UTILITY PURCHASES FOR RESALE	\$ 1,479,892	\$ 1,421,399	\$ 1,494,367	\$ 1,493,500
53-545-5360	LEASES & RENTALS - EQUIPMENT	\$ 4,441	\$ 3,000	\$ 3,623	\$ 3,000
53-545-5420	IMPROVEMENTS OTHER THAN BUILDING	\$ -	\$ 1,600	\$ -	\$ 1,600
53-545-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ 11,442	\$ 1,759	\$ 1,402	\$ 1,800
	<i>Desktop Computer</i>				
53-545-5440	METERS	\$ 89,706	\$ 75,000	\$ 61,941	\$ 37,500
	<i>200 Meters</i>				
53-545-5450	FIRE HYDRANTS / EXTENSIONS	\$ 21,815	\$ 14,000	\$ 3,273	\$ 14,000
53-545-5464	SYSTEMS UPGRADE & EXPANSION - RW	\$ 51,204	\$ 4,275	\$ 2,870	\$ 5,000
53-545-5465	SYSTEMS UPGRADE & EXPANSION	\$ 11,808	\$ -	\$ -	\$ -
53-545-5770	BAD DEBT WRITE OFFS	\$ 2,528	\$ 4,001	\$ 4,019	\$ 3,690
	<i>Utilities</i>				
53-545-5780	TRANSFERS OUT - VEHICLE REPLACEMENT	\$ 34,161	\$ 19,027	\$ 19,027	\$ 13,591
53-545-5785	DEPRECIATION EXPENSE	\$ 332,374	\$ 333,156	\$ 339,161	\$ 338,874
53-545-5790	TRANSFERS OUT - OPERATING	\$ 253,491	\$ 243,291	\$ 243,291	\$ 243,543
	<i>General Fund</i>				
53-545-5792	TRANSFERS OUT - FRANCHISE FEES	\$ -	\$ -	\$ -	\$ 164,803
	<i>General Fund</i>				
53-545-5793	TRANSFERS OUT - VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ 8,366
	<i>General Fund</i>				
TOTAL OPERATING EXPENSES		\$ 3,108,733	\$ 2,912,272	\$ 2,924,601	\$ 3,015,024
CAPITAL EXPENSES					
53-545-7518	WATER MAIN REPLACEMENT - MONUMENT ST	\$ 81,188	\$ -	\$ -	\$ -
53-545-7528	WATERMAIN - SUNSET BLVD	\$ -	\$ 282,006	\$ 235,848	\$ -
53-545-7634	SCADA SYSTEM UPGRADE	\$ 15,102	\$ -	\$ -	\$ -
53-545-7639	SENSUS METER READER UNIT	\$ 7,842	\$ -	\$ -	\$ -
53-545-7647	ARROW BOARD	\$ -	\$ 4,300	\$ 4,300	\$ -
53-545-7549	GRANTS - WWDC BEACON HILL WATER TANK	\$ -	\$ -	\$ -	\$ 353,198
53-545-7655	HYDRAULIC BREAKER	\$ -	\$ -	\$ -	\$ 2,600
53-545-7659	SIGN BOARD	\$ -	\$ -	\$ -	\$ 4,600
TOTAL CAPITAL EXPENSES		\$ 104,132	\$ 286,306	\$ 240,148	\$ 360,398
TOTAL FUND EXPENSES		\$ 3,212,865	\$ 3,198,578	\$ 3,164,749	\$ 3,375,422

WASTEWATER FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING REVENUE					
54-200-4630	MISCELLANEOUS REVENUE	\$ 260	\$ 300	\$ 203	\$ 300
54-200-4745	INTEREST REVENUE	\$ 4,755	\$ 3,264	\$ 3,042	\$ 2,600
54-200-4746	PURCHASE CARD REBATE	\$ 338	\$ 340	\$ 363	\$ 360
54-200-4760	SALE OF ASSETS	\$ 3,350	\$ -	\$ -	\$ -
54-500-4516	RV DUMP REVENUE	\$ 1,360	\$ 1,272	\$ 1,489	\$ 1,900
54-500-4522	SEWER IMPACT FEES	\$ 22,700	\$ 5,675	\$ -	\$ 5,675
54-500-4523	CHARGES FOR UTILITY SERVICES	\$ 1,338,089	\$ 1,403,900	\$ 1,361,702	\$ 1,417,939
54-500-4533	PLANT INVESTMENT FEES	\$ 24,000	\$ 15,000	\$ 31,000	\$ 15,000
TOTAL OPERATING REVENUE		\$ 1,394,852	\$ 1,429,751	\$ 1,397,799	\$ 1,443,774
CAPITAL REVENUE					
54-500-6524	GRANTS - SLIB MRG SEWER TREATMENT FACILITY	\$ -	\$ 632,520	\$ 523,382	\$ 167,480
54-500-6529	LOAN PROCEEDS - CWSRF SEWER TREATMENT FACILITY	\$ -	\$ 1,495,106	\$ 1,237,141	\$ 389,644
TOTAL CAPITAL REVENUE		\$ -	\$ 2,127,626	\$ 1,760,523	\$ 557,124
TOTAL FUND REVENUE		\$ 1,394,852	\$ 3,557,377	\$ 3,158,322	\$ 2,000,898
OPERATING EXPENSES					
54-550-5110	SALARIES - REGULAR	\$ 192,511	\$ 193,286	\$ 182,355	\$ 184,949
54-550-5113	SALARIES - OVERTIME	\$ 3,497	\$ 7,000	\$ 4,593	\$ 7,000
54-550-5130	FICA EXPENSE	\$ 14,169	\$ 15,322	\$ 13,756	\$ 14,684
54-550-5131	HEALTH INSURANCE EXPENSE	\$ 43,518	\$ 48,473	\$ 48,370	\$ 51,543
54-550-5132	RETIREMENT CONTRIBUTIONS	\$ 23,147	\$ 24,415	\$ 22,644	\$ 23,399
54-550-5134	WORKERS COMPENSATION	\$ 3,410	\$ 3,245	\$ 3,029	\$ 3,705
54-550-5137	LONG TERM DISABILITY INS	\$ 1,261	\$ -	\$ -	\$ -
54-550-5140	EDUCATION & TRAINING	\$ 910	\$ 2,930	\$ 1,950	\$ 2,000
	<i>Water Certifications - Casper</i>	<i>FY17-18</i>	<i>\$ 2,000</i>		
54-550-5142	SUBSTANCE TESTING	\$ 298	\$ 315	\$ 209	\$ 315
54-550-5160	TRAVEL & MEETINGS EXPENSE	\$ -	\$ 2,200	\$ 717	\$ 2,200
	<i>Water Certifications - Casper</i>	<i>FY17-18</i>	<i>\$ 2,200</i>		
54-550-5170	UNIFORMS	\$ 995	\$ 750	\$ 837	\$ 750
54-550-5210	DIESEL FUEL	\$ 4,489	\$ 5,308	\$ 3,539	\$ 3,660
54-550-5211	GASOLINE	\$ 3,339	\$ 3,590	\$ 3,418	\$ 3,995
54-550-5213	TOOLS	\$ 2,300	\$ 2,800	\$ 3,294	\$ 2,300
54-550-5220	CLAIMS AGAINST THE CITY	\$ 8,513	\$ 5,000	\$ 5,000	\$ -
54-550-5231	CHEMICALS - LAB SUPPLIES	\$ 3,831	\$ 3,500	\$ 2,618	\$ 3,500
54-550-5234	MATERIALS & SUPPLIES	\$ 1,468	\$ 2,500	\$ 1,151	\$ 2,500
54-550-5236	SAFETY SUPPLIES & EQUIPMENT	\$ 546	\$ 950	\$ 2,520	\$ 1,244
	<i>MSDS Program</i>	<i>FY17-18</i>	<i>\$ 244</i>		
	<i>Other Safety Supplies</i>	<i>FY17-18</i>	<i>\$ 1,000</i>		
54-550-5240	MAINTENANCE & REPAIRS - BUILDINGS	\$ 390	\$ 3,400	\$ 3,656	\$ 3,400
54-550-5241	MAINTENANCE & REPAIRS - EQUIPMENT	\$ 5,065	\$ 25,000	\$ 14,563	\$ 25,000
	<i>Copier Maintenance Agreement</i>	<i>FY17-18</i>	<i>\$ 220</i>		
	<i>Other Equipment Repairs</i>	<i>FY17-18</i>	<i>\$ 24,780</i>		
54-550-5243	MAINTENANCE & REPAIRS - SYSTEMS	\$ 23,346	\$ 36,700	\$ 25,646	\$ 36,700
54-550-5244	POSTAGE	\$ 217	\$ 1,744	\$ 1,498	\$ 2,126
	<i>Utility Bills</i>	<i>FY17-18</i>	<i>\$ 1,926</i>		
	<i>Wastewater Samples & Misc</i>	<i>FY17-18</i>	<i>\$ 200</i>		
54-550-5249	ALLOCATED FLEET MAINTENANCE	\$ 11,902	\$ 6,153	\$ 6,153	\$ -
54-550-5310	BAD DEBT EXPENSE	\$ 220	\$ 164	\$ 228	\$ 250
	<i>Collection Agency Commissions</i>	<i>FY17-18</i>	<i>\$ 250</i>		
54-550-5311	BANKING FEES	\$ 6,840	\$ 7,456	\$ 7,462	\$ 7,500
54-550-5314	UTILITIES	\$ 150,287	\$ 146,773	\$ 141,157	\$ 149,846
	<i>City of Cody</i>	<i>FY17-18</i>	<i>\$ 140,949</i>		
	<i>Black Hills Energy</i>	<i>FY17-18</i>	<i>\$ 1,909</i>		
	<i>TCT West</i>	<i>FY17-18</i>	<i>\$ 228</i>		
	<i>Verizon Wireless</i>	<i>FY17-18</i>	<i>\$ 6,760</i>		
54-550-5317	FRANCHISE FEES	\$ 66,907	\$ 70,195	\$ 68,085	\$ -
54-550-5323	COMPUTER SUPPORT SERVICES	\$ -	\$ 8,707	\$ 7,740	\$ 9,528
	<i>Caselle</i>	<i>FY17-18</i>	<i>\$ 8,628</i>		
	<i>ESRI GIS Software Support</i>	<i>FY17-18</i>	<i>\$ 900</i>		
54-550-5331	INSURANCE - LIABILITY & PROPERTY	\$ 7,795	\$ 6,514	\$ 6,279	\$ 6,544

WASTEWATER FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
	<i>Liability - LGLP</i>		<i>FY17-18</i>	<i>\$ 1,477</i>	
	<i>Property - Travelers</i>		<i>FY17-18</i>	<i>\$ 5,066</i>	
54-550-5333	PROFESSIONAL FEES & SERVICES	\$ 10,447	\$ 15,440	\$ 5,758	\$ 18,056
	<i>Wellness Program</i>		<i>FY17-18</i>	<i>\$ 35</i>	
	<i>Blackboard Connect</i>		<i>FY17-18</i>	<i>\$ 3,260</i>	
	<i>Audit</i>		<i>FY17-18</i>	<i>\$ 10,182</i>	
	<i>AIS Utility Billing</i>		<i>FY17-18</i>	<i>\$ 1,809</i>	
	<i>Flu & Hep B Vaccinations</i>		<i>FY17-18</i>	<i>\$ 50</i>	
	<i>Classification Analysis</i>		<i>FY17-18</i>	<i>\$ 894</i>	
	<i>Sample Testing/Discharge Permit</i>		<i>FY17-18</i>	<i>\$ 790</i>	
	<i>Equipment Safety Inspections</i>		<i>FY17-18</i>	<i>\$ 385</i>	
	<i>One Call of Wyoming</i>		<i>FY17-18</i>	<i>\$ 300</i>	
	<i>Sludge Judging</i>		<i>FY17-18</i>	<i>\$ 350</i>	
54-550-5335	SECURITY SYSTEM MONITORING	\$ 342	\$ 428	\$ 29	\$ -
54-550-5337	RIGHT OF WAY CLEARING	\$ 1,637	\$ 4,500	\$ -	\$ 2,000
54-550-5338	WEED & PEST CONTROL	\$ -	\$ 250	\$ 120	\$ 1,000
	<i>Saber</i>		<i>FY17-18</i>	<i>\$ 1,000</i>	
54-550-5360	LEASES & RENTALS - EQUIPMENT	\$ -	\$ 2,985	\$ 226	\$ 2,985
54-550-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ -	\$ 5,359	\$ 3,969	\$ -
54-550-5435	MACHINERY & EQUIPMENT	\$ 4,507	\$ 5,000	\$ 2,628	\$ 5,000
54-550-5440	METERS	\$ -	\$ -	\$ -	\$ 37,500
	<i>200 Meters</i>		<i>FY17-18</i>	<i>\$ 37,500</i>	
54-550-5610	LOAN REPAYMENTS	\$ -	\$ 73,783	\$ -	\$ 73,783
	<i>SLIB CSWRF Loan WWTF Phase 1</i>		<i>FY17-18</i>	<i>\$ 73,783</i>	
54-550-5611	INTEREST EXPENSE	\$ -	\$ 47,119	\$ -	\$ 47,119
	<i>SLIB CSWRF Loan WWTF Phase 1</i>		<i>FY17-18</i>	<i>\$ 47,119</i>	
54-550-5770	BAD DEBT WRITE OFFS	\$ 938	\$ 1,862	\$ 1,871	\$ 827
	<i>Utilities</i>		<i>FY17-18</i>	<i>\$ 827</i>	
54-550-5780	TRANSFERS OUT - VEHICLE REPLACEMENT	\$ 14,103	\$ 10,253	\$ 10,253	\$ 26,668
54-550-5785	DEPRECIATION EXPENSE	\$ 427,272	\$ 466,545	\$ 429,635	\$ 502,670
54-550-5790	TRANSFERS OUT - OPERATING	\$ 188,183	\$ 168,702	\$ 168,702	\$ 196,292
	<i>General Fund</i>		<i>FY17-18</i>	<i>\$ 196,292</i>	
54-550-5792	TRANSFERS OUT - FRANCHISE FEES	\$ -	\$ -	\$ -	\$ 70,897
	<i>General Fund</i>		<i>FY17-18</i>	<i>\$ 70,897</i>	
54-550-5793	TRANSFERS OUT - VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ 11,025
	<i>General Fund</i>		<i>FY17-18</i>	<i>\$ 11,025</i>	
TOTAL OEPRTING EXPENSES		\$ 1,228,600	\$ 1,436,616	\$ 1,205,656	\$ 1,544,460
CAPITAL EXPENSES					
54-550-7519	SEWER TREATMENT FACILITY PH 1	\$ 180,501	\$ 755,827	\$ 626,844	\$ 159,423
54-550-7524	GRANTS- SLIB SEWER TREATMENT FACILITY PH 1	\$ -	\$ 632,520	\$ 523,382	\$ 167,480
54-550-7529	LOAN - CWSRF SEWER TREATMENT FACILITY PH 1	\$ -	\$ 1,495,106	\$ 1,237,141	\$ 389,644
54-500-7533	PARK AVE SEWER REPACEMENT	\$ -	\$ 149,700	\$ 126,920	\$ -
54-550-7634	SCADA SYSTEM UPGRADE	\$ 8,133	\$ -	\$ -	\$ -
54-550-7647	ARROW BOARD	\$ -	\$ 4,300	\$ 4,300	\$ -
54-550-7535	SEWER TREATMENT FACILITY PH 2	\$ -	\$ 157,500	\$ 61,632	\$ -
54-550-7659	SIGN BOARD	\$ -	\$ -	\$ -	\$ 4,600
TOTAL CAPITAL EXPENSES		\$ 188,634	\$ 3,194,953	\$ 2,580,219	\$ 721,147
TOTAL FUND EXPENSES		\$ 1,417,234	\$ 4,631,569	\$ 3,785,875	\$ 2,265,607

ELECTRIC FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
OPERATING REVENUE					
55-200-4630	MISCELLANEOUS REVENUE	\$ 23,054	\$ 7,000	\$ 13,811	\$ 17,146
55-200-4631	SALES TAX VENDOR CREDIT	\$ -	\$ 4,000	\$ 4,510	\$ 4,400
55-200-4640	APPOINTED BOARD REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ 500
55-200-4745	INTEREST REVENUE	\$ 27,666	\$ 18,991	\$ 17,697	\$ 15,000
55-200-4746	PURCHASE CARD REBATE	\$ 362	\$ 360	\$ 566	\$ 560
55-200-4760	SALE OF ASSETS	\$ -	\$ 1,500	\$ -	\$ 1,500
55-500-4523	CHARGES FOR UTILITY SERVICES	\$ 11,793,358	\$ 12,209,564	\$ 12,268,908	\$ 12,535,801
55-500-4529	HOOK UP FEES	\$ 1,155	\$ 1,500	\$ 18,752	\$ 1,500
55-500-4540	SUBDIVISION DEVELOPMENT FEES	\$ 22,268	\$ 47,350	\$ 60,607	\$ 25,000
55-500-4545	SERVICE EXTENSION FEES	\$ 51,250	\$ -	\$ -	\$ -
55-500-4546	POLE ATTACHMENT FEES	\$ 12,572	\$ 15,000	\$ 15,198	\$ 15,198
55-500-4744	DAMAGE CLAIM REIMBURSEMENTS	\$ 8,228	\$ -	\$ 5,380	\$ -
TOTAL OPERATING REVENUE		\$ 11,939,913	\$ 12,305,265	\$ 12,405,428	\$ 12,616,605
CAPITAL REVENUE					
55-500-6521	CONTRIBUTIONS - WYDOT 8TH ST URD	\$ 193,372	\$ -	\$ -	\$ -
55-500-6522	CONTRIBUTIONS - CODY LABS	\$ -	\$ 293,179	\$ 168,543	\$ -
55-500-6542	CONTRIBUTIONS - BEACON HILL TIE LINE YRA	\$ -	\$ -	\$ -	\$ 10,000
TOTAL CAPITAL REVENUE		\$ 193,372	\$ 293,179	\$ 168,543	\$ 10,000
TOTAL FUND REVENUE		\$ 12,133,285	\$ 12,598,444	\$ 12,573,971	\$ 12,626,605
OPERATING EXPENSES					
55-560-5110	SALARIES - REGULAR	\$ 691,644	\$ 685,840	\$ 679,441	\$ 683,913
55-560-5112	SALARIES - TEMPORARY / SEASONAL	\$ 5,075	\$ 6,500	\$ -	\$ -
55-560-5113	SALARIES - OVERTIME	\$ 19,021	\$ 18,360	\$ 13,284	\$ 18,360
55-560-5130	FICA EXPENSE	\$ 52,807	\$ 54,369	\$ 50,795	\$ 53,724
55-560-5131	HEALTH INSURANCE EXPENSE	\$ 143,875	\$ 200,211	\$ 153,015	\$ 205,910
55-560-5132	RETIREMENT CONTRIBUTIONS	\$ 84,653	\$ 85,842	\$ 81,506	\$ 85,607
55-560-5134	WORKERS COMPENSATION	\$ 12,453	\$ 11,513	\$ 11,012	\$ 13,554
55-560-5137	LONG TERM DISABILITY INS	\$ 4,373	\$ -	\$ -	\$ -
55-560-5140	EDUCATION & TRAINING	\$ 3,148	\$ 4,481	\$ 3,915	\$ 2,827
	<i>Line Design School</i>	<i>FY17-18</i>	<i>\$ 1,200</i>		
	<i>Regulator/Recloser Training</i>	<i>FY17-18</i>	<i>\$ 500</i>		
	<i>Merchant Apprentice Training</i>	<i>FY17-18</i>	<i>\$ 627</i>		
	<i>Miscellaneous Training</i>	<i>FY17-18</i>	<i>\$ 500</i>		
55-560-5142	SUBSTANCE TESTING	\$ 582	\$ 1,000	\$ 942	\$ 1,000
55-560-5160	TRAVEL & MEETINGS EXPENSE	\$ 1,266	\$ 2,765	\$ 1,687	\$ 3,460
	<i>WMPA O&M Meetings</i>	<i>FY17-18</i>	<i>\$ 435</i>		
	<i>WMPA Board Travel</i>	<i>FY17-18</i>	<i>\$ 500</i>		
	<i>WUEA Meetings</i>	<i>FY17-18</i>	<i>\$ 290</i>		
	<i>Regulator/Recloser Training</i>	<i>FY17-18</i>	<i>\$ 435</i>		
	<i>WMPA Line School Training</i>	<i>FY17-18</i>	<i>\$ 615</i>		
	<i>Miscellaneous Travel</i>	<i>FY17-18</i>	<i>\$ 435</i>		
	<i>Line Design School</i>	<i>FY17-18</i>	<i>\$ 750</i>		
55-560-5170	UNIFORMS	\$ 6,836	\$ 9,090	\$ 7,367	\$ 10,126
	<i>FR Levis</i>	<i>FY17-18</i>	<i>\$ 2,880</i>		
	<i>FR Shirts</i>	<i>FY17-18</i>	<i>\$ 3,600</i>		
	<i>Boots</i>	<i>FY17-18</i>	<i>\$ 1,260</i>		
	<i>FR Safety Vests</i>	<i>FY17-18</i>	<i>\$ 520</i>		
	<i>FR Jackets</i>	<i>FY17-18</i>	<i>\$ 1,250</i>		
	<i>Carry Over - Boots</i>	<i>FY17-18</i>	<i>\$ 616</i>		
55-560-5210	DIESEL FUEL	\$ 7,695	\$ 9,279	\$ 9,027	\$ 9,300
55-560-5211	GASOLINE	\$ 7,086	\$ 7,366	\$ 7,219	\$ 7,400
55-560-5213	TOOLS	\$ 10,623	\$ 8,900	\$ 8,695	\$ 3,070
	<i>Misc Hand Tools</i>	<i>FY17-18</i>	<i>\$ 500</i>		
	<i>Pull String Blower</i>	<i>FY17-18</i>	<i>\$ 990</i>		
	<i>Stihl Quick Cart - Chop Saw</i>	<i>FY17-18</i>	<i>\$ 350</i>		
	<i>Transformer Tester</i>	<i>FY17-18</i>	<i>\$ 680</i>		

ELECTRIC FUND

City of Cody FY17-18 Budget

Account Description				FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
		<i>Drill/SawZaw Combo Tool</i>	<i>FY17-18</i>	<i>\$ 350</i>			
		<i>Battery Charger</i>	<i>FY17-18</i>	<i>\$ 200</i>			
55-560-5230	CABLE			\$ 12,882	\$ 12,200	\$ 11,363	\$ 12,200
		<i>Primary Cable</i>	<i>FY17-18</i>	<i>\$ 7,750</i>			
		<i>Secondary Cable</i>	<i>FY17-18</i>	<i>\$ 4,450</i>			
55-560-5234	MATERIALS & SUPPLIES			\$ 6,668	\$ 9,900	\$ 8,168	\$ 9,900
55-560-5236	SAFETY SUPPLIES & EQUIPMENT			\$ 8,175	\$ 13,687	\$ 10,791	\$ 10,889
		<i>Bucksqueeze Fall Restraint</i>	<i>FY17-18</i>	<i>\$ 700</i>			
		<i>D Ring Climbing Belts/Hooks</i>	<i>FY17-18</i>	<i>\$ 800</i>			
		<i>Blanket & Hose Replacement</i>	<i>FY17-18</i>	<i>\$ 2,500</i>			
		<i>Arbor Day Program</i>	<i>FY17-18</i>	<i>\$ 500</i>			
		<i>Glove & Blanket Testing</i>	<i>FY17-18</i>	<i>\$ 2,780</i>			
		<i>Grounding Tester</i>	<i>FY17-18</i>	<i>\$ 3,000</i>			
		<i>Misc Safety Equipment</i>	<i>FY17-18</i>	<i>\$ 300</i>			
		<i>MSDS Program</i>	<i>FY17-18</i>	<i>\$ 309</i>			
55-560-5240	MAINTENANCE & REPAIRS - BUILDINGS			\$ 5,090	\$ 500	\$ 371	\$ 500
55-560-5241	MAINTENANCE & REPAIRS - EQUIPMENT			\$ 12,316	\$ 20,646	\$ 20,583	\$ 12,550
		<i>Copier Maintenance Agreement</i>	<i>FY17-18</i>	<i>\$ 250</i>			
		<i>Vehicle Washes</i>	<i>FY17-18</i>	<i>\$ 300</i>			
		<i>Bar Mount Reel Brake - Repl.</i>	<i>FY17-18</i>	<i>\$ 1,100</i>			
		<i>Recloser Batteries</i>	<i>FY17-18</i>	<i>\$ 750</i>			
		<i>Outside Service Repairs</i>	<i>FY17-18</i>	<i>\$ 8,000</i>			
		<i>Locator Calibration</i>	<i>FY17-18</i>	<i>\$ 750</i>			
		<i>Misc Repairs</i>	<i>FY17-18</i>	<i>\$ 1,000</i>			
		<i>Hydraulic Hose Replacement</i>	<i>FY17-18</i>	<i>\$ 300</i>			
		<i>Hydraulic Hose Fittings</i>	<i>FY17-18</i>	<i>\$ 100</i>			
55-560-5243	MAINTENANCE & REPAIRS - SYSTEMS			\$ 21,627	\$ 22,549	\$ 25,958	\$ 16,900
		<i>Recloser Maintenance</i>	<i>FY17-18</i>	<i>\$ 2,000</i>			
		<i>GOAB Switch</i>	<i>FY17-18</i>	<i>\$ 5,500</i>			
		<i>URD Tagging</i>	<i>FY17-18</i>	<i>\$ 2,000</i>			
		<i>Power Poles</i>	<i>FY17-18</i>	<i>\$ 6,400</i>			
		<i>Miscellaneous Repairs</i>	<i>FY17-18</i>	<i>\$ 1,000</i>			
55-560-5244	POSTAGE			\$ -	\$ 13,424	\$ 12,538	\$ 17,025
		<i>Utility Bills</i>	<i>FY17-18</i>	<i>\$ 17,025</i>			
55-560-5249	ALLOCATED FLEET MAINTENANCE			\$ 11,707	\$ 17,797	\$ 17,797	\$ -
55-560-5260	MAINTENANCE & REPAIRS - SUBSTATIONS			\$ 23,439	\$ 13,500	\$ 11,429	\$ 18,500
		<i>Minske Maintenance - 3 Year</i>	<i>FY17-18</i>	<i>\$ 13,500</i>			
		<i>Miscellaneous Substation Repairs</i>	<i>FY17-18</i>	<i>\$ 5,000</i>			
55-560-5261	MAINTENANCE & REPAIRS - METERS			\$ 5,829	\$ 3,175	\$ 3,048	\$ 3,175
		<i>Weco Board Calibration</i>	<i>FY17-18</i>	<i>\$ 1,175</i>			
		<i>Seals, Rings, Covers & Wire</i>	<i>FY17-18</i>	<i>\$ 2,000</i>			
55-560-5262	MAINTENANCE & REPAIRS-SERVICE DROPS			\$ 5,376	\$ 6,450	\$ 4,070	\$ 6,000
55-560-5263	MAINTENANCE & REPAIRS - STREET LIGHTS			\$ 6,763	\$ 6,640	\$ 5,855	\$ 6,415
		<i>Pole Replacment - accidents</i>	<i>FY17-18</i>	<i>\$ 3,600</i>			
		<i>LED Replacement - accidents</i>	<i>FY17-18</i>	<i>\$ 1,215</i>			
		<i>Streetlight J Boxes & Wire</i>	<i>FY17-18</i>	<i>\$ 1,600</i>			
55-560-5310	BAD DEBT EXPENSE			\$ 3,913	\$ 4,985	\$ 2,988	\$ 2,200
		<i>Collection Agency Commissions</i>	<i>FY17-18</i>	<i>\$ 2,200</i>			
55-560-5311	BANKING FEES			\$ 57,229	\$ 61,786	\$ 61,554	\$ 62,000
55-560-5313	TAXES			\$ 46,644	\$ 24,648	\$ 24,021	\$ 29,230
55-560-5314	UTILITIES			\$ 11,953	\$ 14,974	\$ 14,856	\$ 15,601
		<i>City of Cody</i>	<i>FY17-18</i>	<i>\$ 7,483</i>			
		<i>Black Hills Energy</i>	<i>FY17-18</i>	<i>\$ 2,392</i>			
		<i>Century Link</i>	<i>FY17-18</i>	<i>\$ 460</i>			
		<i>TCT West</i>	<i>FY17-18</i>	<i>\$ 1,045</i>			
		<i>Verizon Wireless</i>	<i>FY17-18</i>	<i>\$ 4,221</i>			
55-560-5315	UTILITIES - STREET LIGHTS			\$ 60,618	\$ 70,149	\$ 27,778	\$ 28,066
		<i>City of Cody</i>	<i>FY17-18</i>	<i>\$ 28,066</i>			
55-560-5317	FRANCHISE FEES			\$ 589,681	\$ 610,478	\$ 613,459	\$ -
55-560-5323	COMPUTER SUPPORT SERVICES			\$ 1,046	\$ 11,314	\$ 9,966	\$ 11,909
		<i>Caselle</i>	<i>FY17-18</i>	<i>\$ 9,509</i>			
		<i>ESRI GIS Software Support</i>	<i>FY17-18</i>	<i>\$ 900</i>			
		<i>AutoDesk Support</i>	<i>FY17-18</i>	<i>\$ 1,500</i>			

ELECTRIC FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
55-560-5327	DUES & SUBSCRIPTIONS	\$ 3,999	\$ 4,324	\$ 4,324	\$ 4,975
	<i>Safety Bulletin</i>	<i>FY17-18</i>	<i>\$ 500</i>		
	<i>Rocky Mtn Electrical League</i>	<i>FY17-18</i>	<i>\$ 600</i>		
	<i>American Public Power Assn</i>	<i>FY17-18</i>	<i>\$ 3,500</i>		
	<i>Quad States Dues</i>	<i>FY17-18</i>	<i>\$ 75</i>		
	<i>Utility Line Design Dues</i>	<i>FY17-18</i>	<i>\$ 300</i>		
55-560-5331	INSURANCE - LIABILITY & PROPERTY	\$ 18,225	\$ 16,253	\$ 15,952	\$ 15,358
	<i>Liability - LGLP</i>	<i>FY17-18</i>	<i>\$ 5,398</i>		
	<i>Property - Travelers</i>	<i>FY17-18</i>	<i>\$ 9,960</i>		
55-560-5333	PROFESSIONAL FEES & SERVICES	\$ 32,955	\$ 31,195	\$ 15,489	\$ 56,226
	<i>Flu & Hep B Vaccinations</i>	<i>FY17-18</i>	<i>\$ 200</i>		
	<i>Wellness Program</i>	<i>FY17-18</i>	<i>\$ 245</i>		
	<i>System Asset Preservation</i>	<i>FY17-18</i>	<i>\$ 832</i>		
	<i>Audit</i>	<i>FY17-18</i>	<i>\$ 5,711</i>		
	<i>Blackboard System</i>	<i>FY17-18</i>	<i>\$ 3,260</i>		
	<i>AIS Utility Billing</i>	<i>FY17-18</i>	<i>\$ 15,996</i>		
	<i>Classification Analysis</i>	<i>FY17-18</i>	<i>\$ 2,982</i>		
	<i>Surveying & Staking</i>	<i>FY17-18</i>	<i>\$ 8,000</i>		
	<i>System Sectionalizing Study</i>	<i>FY17-18</i>	<i>\$ 15,000</i>		
	<i>Equipment Safety Inspections & Testin</i>	<i>FY17-18</i>	<i>\$ 3,700</i>		
	<i>One Call of Wyoming</i>		<i>\$ 300</i>		
55-560-5337	RIGHT OF WAY CLEARING	\$ 749	\$ 5,000	\$ 180	\$ 5,000
55-560-5338	WEED & PEST CONTROL	\$ -	\$ -	\$ -	\$ 660
	<i>Saber</i>	<i>FY17-18</i>	<i>\$ 660</i>		
55-560-5350	UTILITY PURCHASES FOR RESALE	\$ 8,800,913	\$ 9,018,066	\$ 9,122,294	\$ 9,532,848
55-560-5360	LEASES & RENTALS - EQUIPMENT	\$ 2,211	\$ 3,505	\$ 3,503	\$ 7,000
55-560-5420	IMPROVEMENTS OTHER THAN BUILDING	\$ 300	\$ 2,000	\$ -	\$ 10,000
	<i>LED Light Retrofit in Building</i>	<i>FY17-18</i>	<i>\$ 10,000</i>		
55-560-5425	FURNITURE & FIXTURES	\$ 250	\$ 5,000	\$ 3,500	\$ 1,000
55-560-5430	COMPUTER EQUIPMENT & SOFTWARE	\$ 2,864	\$ 4,171	\$ 3,606	\$ 3,500
	<i>Tablets for Remote AutoCad (2)</i>	<i>FY17-18</i>	<i>\$ 500</i>		
	<i>Laptop - Replacement</i>	<i>FY17-18</i>	<i>\$ 3,000</i>		
55-560-5440	METERS	\$ 35,966	\$ 35,140	\$ 30,734	\$ 45,280
	<i>Commercial Meter Upgrades (121</i>	<i>FY17-18</i>	<i>\$ 43,000</i>		
	<i>2S, 88 3-phase)</i>				
	<i>CT's</i>	<i>FY17-18</i>	<i>\$ 1,500</i>		
	<i>Test Switches</i>	<i>FY17-18</i>	<i>\$ 780</i>		
55-560-5455	TRANSFORMERS	\$ 38,033	\$ 35,000	\$ 24,082	\$ 35,000
	<i>Replacement Transformers</i>	<i>FY17-18</i>	<i>\$ 21,000</i>		
	<i>Repl. Fuse Cabinets</i>	<i>FY17-18</i>	<i>\$ 14,000</i>		
55-560-5456	NEW STREET LIGHTS	\$ 35,754	\$ 37,070	\$ 36,392	\$ 31,000
	<i>Pedestrian Lights</i>	<i>FY17-18</i>	<i>\$ 15,000</i>		
	<i>Roadway Lights</i>	<i>FY17-18</i>	<i>\$ 8,000</i>		
	<i>LED Replacements</i>	<i>FY17-18</i>	<i>\$ 8,000</i>		
55-560-5465	SYSTEMS UPGRADE & EXPANSION	\$ 83,334	\$ 93,181	\$ 93,189	\$ 48,028
	<i>18th/19th Alley</i>	<i>FY17-18</i>	<i>\$ 8,000</i>		
	<i>Beacon Line Rebuild</i>	<i>FY17-18</i>	<i>\$ 6,226</i>		
	<i>Meadow Lane - Red Butte OH Line</i>	<i>FY17-18</i>	<i>\$ 5,100</i>		
	<i>4D Recloser Controllers</i>	<i>FY17-18</i>	<i>\$ 8,300</i>		
	<i>Miscellaneous Unplanned</i>	<i>FY17-18</i>	<i>\$ 2,500</i>		
	<i>East Sheridan/Ball Field</i>	<i>FY17-18</i>	<i>\$ 17,902</i>		
55-560-5770	BAD DEBT WRITE OFFS	\$ 6,475	\$ 11,492	\$ 11,537	\$ 7,229
	<i>Utilities</i>	<i>FY17-18</i>	<i>\$ 7,229</i>		
55-560-5780	TRANSFERS OUT - VEHICLE REPLACEMENT	\$ 121,707	\$ 71,830	\$ 71,830	\$ 57,816
55-560-5785	DEPRECIATION EXPENSE	\$ 428,713	\$ 458,088	\$ 448,621	\$ 446,329
55-560-5790	TRANSFERS OUT - OPERATING	\$ 515,616	\$ 447,385	\$ 447,385	\$ 487,811
	<i>General Fund</i>	<i>FY17-18</i>	<i>\$ 487,811</i>		
55-560-5792	TRANSFERS OUT - FRANCHISE FEES	\$ -	\$ -	\$ -	\$ 626,790
	<i>General Fund</i>	<i>FY17-18</i>	<i>\$ 626,790</i>		
55-560-5793	TRANSFERS OUT - VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ 20,704
	<i>General Fund</i>	<i>FY17-18</i>	<i>\$ 20,704</i>		
TOTAL OPERATING EXPENSES		\$ 12,070,157	\$ 12,323,018	\$ 12,247,112	\$ 12,803,866

ELECTRIC FUND

City of Cody FY17-18 Budget

Account Description		FY15-16 Year End Actual	FY16-17 Approved Budget	FY16-17 Year End Actual	FY17-18 Approved Budget
CAPITAL EXPENSES					
55-560-7504	BEACON HILL TIE LINE PHASE 1	\$ 4,042	\$ 92,879	\$ 79,661	\$ -
55-560-7513	SKYLINE SUBDIVISION CABLE REPLACEMENT	\$ 65,319	\$ -	\$ -	\$ -
55-560-7520	8TH ST TIE LINE	\$ 61,146	\$ -	\$ -	\$ -
55-560-7521	8TH ST URD REPLACEMENT	\$ 193,196	\$ -	\$ -	\$ -
55-560-7522	CODY LABS PHASE 2	\$ -	\$ 344,916	\$ 9,493	\$ -
55-560-7531	SUNSET BLVD N CABLE REPLACEMENT	\$ -	\$ 19,106	\$ -	\$ -
55-560-7532	RESERVOIR DRIVE/14TH ST REBUILD	\$ -	\$ 9,839	\$ -	\$ -
55-560-7647	ARROW BOARD	\$ -	\$ 4,300	\$ 4,300	\$ -
55-560-7542	ELECTRIC LINE UPGRADE - TRAILHEAD 7	\$ -	\$ 60,305	\$ 7,779	\$ -
55-560-7660	SNOW PLOW ATTACHMENT FOR PICKUP	\$ -	\$ -	\$ -	\$ 10,000
55-560-7661	INFRARED CAMERA	\$ -	\$ -	\$ -	\$ 8,500
55-560-7655	HYDRAULIC BREAKER	\$ -	\$ -	\$ -	\$ 2,600
55-560-7659	SIGN BOARD	\$ -	\$ -	\$ -	\$ 4,600
55-560-7549	BEACON HILL TIE LINE PHASE 2	\$ -	\$ -	\$ -	\$ 88,973
55-560-7550	ELECTRIC LINE UPGRADE - 36TH ST	\$ -	\$ -	\$ -	\$ 36,741
55-560-7551	ELECTRIC LINE UPGRADE - ALLEN AVE	\$ -	\$ -	\$ -	\$ 60,293
55-560-7552	ELECTRIC LINE UPGRADE - CAREY ST	\$ -	\$ -	\$ -	\$ 21,075
TOTAL CAPITAL EXPENSES		\$ 323,703	\$ 531,345	\$ 101,233	\$ 232,782
TOTAL FUND EXPENSES		\$ 12,393,860	\$ 12,854,363	\$ 12,348,346	\$ 13,036,648