



FY18-19 Budget

City of Cody, Wyoming



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
Vacant	Director of Public Works
Todd Stowell	City Planner

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July 1, 2018

Honorable Mayor Matt Hall and the Cody City Council,

I respectfully present the Fiscal Year 2018-2019 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.

Since Fiscal Year 2013-2014 the City has worked diligently towards implementing a sustainable, priority-based budget model. The underlying philosophy of priority-based budgeting is about how a government entity should invest resources to meet its stated objectives. It helps to better articulate why the services offered exist, what price is paid for them, and, ultimately, what value they offer citizens. The principles associated with this philosophy of budgeting are:

- Prioritize Services
- Do the Important Things Well
- Question Patterns of Spending
- Spend Within the Organization's Means
- Know the True Cost of Doing Business
- Provide Transparency of Community Priorities
- Provide Transparency of Service Impact
- Demand Accountability for Results

The transition to a priority-based budget model was not easy. It involved many hours of time and dedication from the leadership team and department supervisors to plan and prepare a budget in an entirely different format. The results are presented in this budget document and I think the outcome meets all of the expectations envisioned when this process began five years ago.

The City of Cody has come a long way since the 2009 recession. Cody's fiscal position has improved over the last several years and the General Fund now reflects a reserve balance which exceeds the Council's minimum requirement. The City's population has continued to grow and due to continued conservative spending and improved revenue streams we have been able to maintain existing service levels for our citizens and visitors. Also, due to the specific purpose tax the City has been able to undertake much needed streets maintenance projects and partially fund the multi-million-dollar sewer lagoon improvements.

The information presented in this budget message is a summary of the City's overall budget for Fiscal Year 2018-2019. Additional details regarding programs, revenues, expenses, fund types, personnel, cash and investments, etc. can be found in the overview section of the budget document.

Fiscal Year End 2017-18

Overview

The City of Cody anticipates ending the Fiscal year 2017-2018 with a surplus of revenue over expenditures of \$1,445,653.

FY17-18 Projected Year End		
	<u>Revenue</u>	<u>Expenses</u>
General Fund	\$10,851,680	\$10,438,191
Vehicle Replacement Fund	\$432,958	\$515,412
Lodging Tax Fund	\$127,056	\$153,563
Specific Purpose Tax Fund	\$2,732,840	\$712,372
Public Improvements Fund	\$0	\$14,040
Solid Waste Fund	\$2,272,016	\$2,326,244
Water Fund	\$3,649,595	\$3,421,775
Wastewater Fund	\$2,389,508	\$2,711,246
Electric Fund	\$12,290,727	\$13,007,886
Total	\$34,746,382	\$33,300,729
Revenue Over(Under) Expenses	\$1,445,653	

Revenue

Overall, revenues are projected to be \$463,021 less than budgeted at fiscal year-end. Several factors that are influencing this decrease are:

- The pass-through grant project in the amount of \$748,360 for Wyoming Authentic Products was delayed until after July 1, 2018 so the City will not receive any grant revenue in FY17-18. The City will also not incur the corresponding expense.
- The specific purpose tax collections have been higher than initially projected, resulting in about \$425,000 more in revenue through the end of the fiscal year.
- Utility sales revenue in the Electric Fund is projected to be \$335,878 lower at fiscal year-end than budgeted due to the delay in the Cody Labs project. When the FY17-18 budget was prepared the City anticipated having the new electrical service for their facility online.
- The Water and Wastewater revenues are projected to be slightly higher due to more water sales to customers.

FY17-18 Projected Revenue Comparison by Fund			
	<u>FY17-18 Budget</u>	<u>FY17-18 Projected</u>	<u>Increase (Decrease)</u>
General Fund	\$11,433,943	\$10,851,680	(\$582,262)
Vehicle Replacement Fund	\$429,741	\$432,958	3,217
Lodging Tax Fund	\$127,000	\$127,056	\$56
Specific Purpose Tax Fund	\$2,307,672	\$2,732,840	\$425,168
Public Improvements Fund	\$0	\$0	\$0
Solid Waste Fund	\$2,299,491	\$2,272,016	(\$27,475)
Water Fund	\$3,616,201	\$3,649,595	\$33,394
Wastewater Fund	\$2,368,001	\$2,389,508	\$21,507
Electric Fund	\$12,626,605	\$12,290,727	(\$335,878)
Total	\$35,208,654	\$34,746,382	(\$462,272)

Expenses

Overall, expenses are projected to be \$1,747,842 less than budgeted at fiscal year-end. Several factors that are influencing this decrease are:

- The pass-through grant project in the amount of \$748,360 for Wyoming Authentic Products was delayed until after July 1, 2018 so the City will not incur any expense in FY17-18. The City will also not receive the corresponding revenue.
- Personnel savings due to vacant positions during the year in the police department, electric department, and administrative services.
- Lower utility costs in the Wastewater Fund due to a change in aerator operations.
- The due date on debt service payment in the Wastewater Fund for the sewer lagoon loan was advanced to August 2018.
- Lower wholesale power purchase cost in the electric fund due to a rate decrease in wholesale power rates.

Expense Budget to Projected Comparison by Fund			
	<u>FY17-18 Budget</u>	<u>FY17-18 Projected</u>	<u>Increase (Decrease)</u>
General Fund	\$11,655,782	\$10,438,191	(\$1,217,591)
Vehicle Replacement Fund	\$537,250	\$515,412	(\$21,838)
Lodging Tax Fund	\$156,265	\$153,563	(\$2,702)
Specific Purpose Tax Fund	\$713,400	\$712,372	(\$1,028)
Public Improvements Fund	\$14,040	\$14,040	\$0
Solid Waste Fund	\$2,365,387	\$2,326,244	(\$39,143)
Water Fund	\$3,439,796	\$3,421,775	(\$18,021)
Wastewater Fund	\$2,881,206	\$2,711,246	(\$169,960)
Electric Fund	\$13,285,445	\$13,007,886	(\$277,559)
Total	\$35,048,571	\$33,300,729	(\$1,747,842)

Cash and Investments

The City of Cody anticipates ending the Fiscal Year 2017-2018 with \$24,510,041 in total cash. Of this amount \$6,925,254 is restricted. All funds with restricted reserves meet the operating reserve requirements set by the Council. The General Fund unrestricted reserve is projected to be at 54% of operating expenses which exceeds the Council's minimum requirement of 23%.

Projected Year End Cash Balances by Fund			
	<u>Unrestricted Cash & Investments</u>	<u>Restricted Cash & Investments</u>	<u>Total Cash & Investments</u>
General Fund	\$5,296,625	\$2,664,280	\$7,960,905
Vehicle Replacement Fund	\$2,679,666	\$0	\$2,679,666
Lodging Tax Fund	\$7,527	\$0	\$7,527
Specific Purpose Tax Fund	\$2,153,939	\$0	\$2,153,939
Public Improvements Fund	\$0	\$0	\$0
Solid Waste Fund	\$2,176,232	\$458,714	\$2,634,946
Water Fund	\$3,164,412	\$728,200	\$3,892,612
Wastewater Fund	\$1,608,110	\$254,513	\$1,862,623
Electric Fund	\$498,276	\$2,819,547	\$3,317,823
Total	\$17,584,787	\$6,925,254	\$24,510,041

Fiscal Year 2018-2019 Budget

Priority-Based Budget Model

The implementation of the priority-based budget model has resulted in a variety of changes to how revenue and expenses are budgeted in Fiscal Year 2018-2019. These changes include:

- Revenues and expenses are accounted for differently than prior years. Internal service program expenses and revenues are now allocated directly to the performance units and funds utilizing the services.
Example – costs for Information Technology were previously paid for all by the General Fund in Administrative Services. Operating expenses and personnel costs are now allocated across all performance units.

- Operating transfers from the enterprise funds to the General Fund have been eliminated due to the direct allocation of expenses.
This process was used to charge the enterprise funds for the value of the work performed by General Fund employees that benefited the enterprise funds.

- Information is no longer presented by “department”. It is now presented by performance unit and program.
Comparisons to prior years’ expenses are difficult because of the change in the way revenues and expenses are allocated across programs

- Personnel costs are now allocated to programs based on what work employees are performing.
For example, personnel costs for administrative employees were previously all charged to one department, now they will be charged to multiple programs and funds based on the percentage of time spent performing work related to those programs.

Overview

A revenue and expense comparison for the FY2018-2019 budget shows revenue of \$34,149,136 and expenses of \$34,558,484, resulting in a budget deficit of \$409,348. This deficit includes non-cash expenses such as depreciation and uncollectible account write offs.

Revenue and Expenses			
Fund		Revenue	Expenses
General Fund		\$ 9,476,169	\$ 9,671,793
Pass Through Grants		\$ 748,360	\$ 748,360
Vehicle Replacement Fund		\$ 476,681	\$ 568,750
Lodging Tax Fund		\$ 127,000	\$ 132,841
Specific Purpose Tax Fund		\$ 2,043,463	\$ 1,506,768
Solid Waste Fund		\$ 2,303,560	\$ 2,375,852
Water Fund		\$ 4,498,935	\$ 4,834,002
Wastewater Fund		\$ 2,220,369	\$ 2,479,219
Electric Fund		\$ 12,254,599	\$ 12,240,899
	TOTAL	\$ 34,149,136	\$ 34,558,484

Budget Message

City of Cody FY18-19 Budget

During the department head budget work sessions, the leadership team reduced the initial budget requests by \$431,149 City-wide in order to balance the budget within the available revenue sources. The reductions include:

Removed the replacement of the Beck Lake gate	\$4,500
Removed the addition of temporary fencing at City Park	\$2,000
Removed the replacement of fall zone materials from Glendale Park	\$2,500
Remove the new blinds from the Parks Shop	\$1,000
Reduced snow removal services	\$48,360
Removed the drinking fountain upgrades from Recreation Center	\$5,000
Removed the police fitness equipment purchases from the capital plan	\$6,000
Removed the Recreation Center PA and speaker system replacements from the capital plan	\$25,000
Moved the Dacken Park playground equipment replacement to a future year	\$85,000
Moved the Canyon Meadows storm sewer improvements to a future year	\$59,641
Decreased the vehicle replacement allocation from 70% to 50%	<u>\$192,148</u>
Total Reductions	\$431,149

Revenue

Overall revenues for FY2018-2019 are budgeted to decrease 3% City-wide from the prior fiscal year, which amounts to \$1,060,267. Some factors that are impacting revenues in this budget include:

- Change in accounting due to priority-based budgeting that eliminated interfund transfers from the enterprise funds to the General Fund for operating expense reimbursements.
- Water Fund revenue is budgeted to increase due to the construction phase of the grant-funded water tank project.
- Wastewater Fund revenue is budgeted to decrease due to the completion of phase 1 of the sewer lagoon project.
- Electric Fund revenue is budgeted to decrease due to the delay in the Cody Labs project.

Revenue Summary by Fund					
Fund		FY17-18 Budget	FY18-19 Budget	Amount Change	Percent Change
General Fund		\$ 10,686,332	\$ 9,476,169	\$ (1,210,163)	-11%
Pass Through Grants		\$ 748,360	\$ 748,360	\$ -	0%
Vehicle Replacement Fund		\$ 429,741	\$ 476,681	\$ 46,940	11%
Lodging Tax Fund		\$ 127,000	\$ 127,000	\$ -	0%
Specific Purpose Tax Fund		\$ 2,307,672	\$ 2,043,463	\$ (264,209)	-11%
Solid Waste Fund		\$ 2,299,491	\$ 2,303,560	\$ 4,069	0%
Water Fund		\$ 3,616,201	\$ 4,498,935	\$ 882,734	24%
Wastewater Fund		\$ 2,368,001	\$ 2,220,369	\$ (147,632)	-6%
Electric Fund		<u>\$ 12,626,605</u>	<u>\$ 12,254,599</u>	<u>\$ (372,006)</u>	<u>-3%</u>
	TOTAL	\$ 35,209,433	\$ 34,149,136	\$ (1,060,267)	-3%

Local taxes are budgeted to increase 7% from last fiscal year mainly due to an increase in property valuation within City limits. This will result in an increase in property tax revenue of approximately \$63,000.

Intergovernmental revenues are budgeted to increase 11% from last fiscal year. This is due to two factors - sales taxes are up slightly and we anticipate seeing an increase of approximately \$320,000 and direct distribution funds which were previously recorded as capital revenue due to their use were reclassified as intergovernmental revenue under the priority-based budget model. This revenue source is budgeted to be approximately \$650,000.

Licenses and permits are budgeted to increase 7% from last fiscal year, mainly due to an anticipated increase in building permits.

Fines and assessments are budgeted to increase 44% from last fiscal year. With the elimination of jailable offenses in the municipal code last year payments to the court are being applied to fines rather than jail costs and court appointed attorney fees.

Operating grants are budgeted to decrease 97% from last fiscal year. This is due to the completion of two grant-funded expenses for the 17th Street intersection study and the crime statistics software upgrade.

Interfund transfers are budgeted to decrease 48% due to the change in accounting due to priority-based budgeting that eliminated interfund transfers from the enterprise funds to the General Fund for operating expense reimbursements.

Capital revenue is budgeted to increase 6% over last fiscal year due to the start of phase 2 of the sewer lagoon project and the continuation of the Beacon Hill water tank project.

Revenue Summary by Category					
Fund		FY17-18 Budget	FY18-19 Budget	Amount Change	Percent Change
Local Taxes		\$ 880,278	\$ 944,123	\$ 63,845	7%
Intergovernmental		\$ 6,750,480	\$ 7,519,103	\$ 768,623	11%
Licenses & Permits		\$ 312,200	\$ 334,177	\$ 21,977	7%
Fines & Assessments		\$ 75,797	\$ 109,100	\$ 33,303	44%
Charges for Services		\$ 21,130,495	\$ 20,697,057	\$ (433,438)	-2%
Miscellaneous		\$ 153,411	\$ 270,343	\$ 116,932	76%
Operating Grants		\$ 427,446	\$ 13,477	\$ (413,969)	-97%
Pass Through Grants		\$ 748,360	\$ 748,360	\$ -	0%
Interfund Transfers		\$ 2,764,550	\$ 1,433,554	\$ (1,330,996)	-48%
Capital & Other Financing Sources		\$ 1,966,416	\$ 2,079,843	\$ 113,427	6%
	TOTAL	\$ 35,209,433	\$ 34,149,136	\$ (1,060,267)	-3%

Expenses

Overall expenses for Fiscal Year 2018-2019 are budgeted to be 1% less than the prior fiscal year which amounts to a decrease of \$490,087. Some factors that are impacting expenses in this budget include:

- The decrease in General Fund expenses is due to the change in accounting under the priority-based budget model. Expenses in the General Fund which were incurred to support enterprise fund operations are now being directly expenses to the benefiting fund.
- The decrease in expenses in the Lodging Tax Fund is due to less cash carry over from the prior fiscal year to fund current year expenses.
- The decrease in expenses in the Public Improvements Fund is due to the close out of this fund. The remaining cash balance in this fund was spent in Fiscal Year 2017-2018 for the Beck Lake fishing pier project.
- The increase in the Specific Purpose Tax Fund expenses is due to the start of phase 2 of the sewer lagoon project. The chips sealing and ADA ramp projects will continue in this fiscal year.
- The increase in the Water Fund expenses is due to the construction phase of the Beacon Hill water tank project.
- The decrease in expenses in the Wastewater Fund is due to the completion of phase 1 of the sewer lagoon project and a portion of the funding for phase 2 of the sewer lagoon project coming out of the Specific Purpose Tax Fund.
- The decrease in expenses in the Electric Fund is due to the rate decrease in wholesale power costs passed on from Wyoming Municipal Power Agency to the City of Cody and the completion of several capital projects in Fiscal Year 2017-2018.

Expense Summary by Fund					
Fund		FY17-18 Budget	FY18-19 Budget	Amount Change	Percent Change
General Fund		\$ 10,907,422	\$ 9,671,793	\$ (1,235,629)	-11%
Pass Through Grants		\$ 748,360	\$ 748,360	\$ -	0%
Vehicle Replacement Fund		\$ 537,250	\$ 568,750	\$ 31,500	6%
Lodging Tax Fund		\$ 156,265	\$ 132,841	\$ (23,424)	-15%
Public Improvements Fund		\$ 14,040	\$ -	\$ (14,040)	-100%
Specific Purpose Tax Fund		\$ 713,400	\$ 1,506,768	\$ 793,368	199%
Solid Waste Fund		\$ 2,365,387	\$ 2,375,852	\$ 10,465	0.4%
Water Fund		\$ 3,439,796	\$ 4,834,002	\$ 1,394,206	41%
Wastewater Fund		\$ 2,881,206	\$ 2,479,219	\$ (401,987)	-13%
Electric Fund		\$ 13,285,445	\$ 12,240,899	\$ (1,044,546)	-8%
	TOTAL	\$ 35,048,571	\$ 34,558,484	\$ (490,087)	-1%

Personnel costs are budgeted to increase \$639,659 due to several factors including the implementation of a new step and grade scale for employees, an increase in workers compensation rates, health insurance premiums, and retirement contribution rates. A more detailed discussion of personnel appears in a later paragraph.

Most of the variances between budgets in the other expense categories are due to the implementation of the priority-based budget model. Some categories are new for Fiscal Year 2018-2019 and show a significant increase over last year while other categories show a significant decrease because expenses were reclassified to new categories starting this fiscal year.

Expense Summary by Category				
Fund	FY17-18 Budget	FY18-19 Budget	Amount Change	Percent Change
Personnel	\$ 9,251,660	\$ 9,891,319	\$ 639,659	7%
Staff Development	\$ -	\$ 115,839	\$ 115,839	0%
Maintenance & Repairs	\$ 2,067,198	\$ 780,229	\$ (1,286,969)	-62%
Purchased Services	\$ 14,426,683	\$ 13,302,829	\$ (1,123,854)	-7%
Outside Agency Support	\$ -	\$ 294,675	\$ 294,675	0%
Risk Management	\$ -	\$ 184,104	\$ 184,104	0%
Materials & Supplies	\$ -	\$ 1,076,484	\$ 1,076,484	0%
Debt Service	\$ 120,902	\$ 120,901	\$ (1)	0%
Operating Grants	\$ 125,404	\$ 8,887	\$ (116,517)	-93%
Pass Through Grants	\$ 748,360	\$ 748,360	\$ -	0%
Interfund Transfers	\$ 2,764,550	\$ 1,433,554	\$ (1,330,996)	-48%
Non-cash Expenses	\$ 1,473,681	\$ 1,456,941	\$ (16,740)	-1%
Capital Outlay	\$ 4,070,133	\$ 5,144,362	\$ 1,074,229	33%
TOTAL	\$ 35,048,571	\$ 34,558,484	\$ (490,087)	-1%

Cash and Investments

The City-wide total cash and investments balance for the Fiscal Year end 2018-2019 is projected to be \$24,915,823. Of this amount, \$7,335,064 is restricted, leaving \$17,580,760 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. All funds have met the 90-day operating reserve requirement.

FY 18-19 Projected Year End Cash Balances by Fund			
	Unrestricted Cash & Investments	Restricted Cash & Investments	Total Cash & Investments
General Fund*	\$4,582,820	\$2,632,461	\$7,215,281
Vehicle Replacement Fund	\$2,587,597	\$0	\$2,587,597
Lodging Tax Fund	\$1,686	\$0	\$1,686
Specific Purpose Tax Fund	\$2,690,634	\$0	\$2,690,634
Solid Waste Fund	\$2,129,552	\$540,400	\$2,669,951
Water Fund	\$2,972,271	\$915,848	\$3,888,119
Wastewater Fund	\$1,706,791	\$394,352	\$2,101,143
Electric Fund	\$909,409	\$2,852,003	\$3,761,412
Total	\$17,580,760	\$7,335,064	\$24,915,823

Personnel

During Fiscal Year 2017-2018 the City hired a consultant to perform a compensation analysis to determine where the City’s pay plan fit into the general market for similar positions. As part of the analysis:

- City of Cody employees completed a position duties questionnaire and the consultant interviewed 85% of the employees
- The consultant collected data from 14 government entities for wage comparison (WY, SD, CO). Sixty-eight position descriptions were updated and the consultant provided three compensation package options
 - 75% of market (out of 10 employees with a similar position 2-3 earning more 7-8 earning less)
 - 62% of market (out of 10 employees with a similar position 3-4 earning more and 6-7 earning less)
 - 50% of market (out of 10 employees with a similar position 5 earning more and 5 earning less)

The the 75% of market plan with certain revisions was implemented in the Fiscal Year 2018-2019 budget. This plan includes:

- Moving from a 7-step plan to a 14-step plan
- Changing the 5% increase between steps to a 2.5% increase between steps
- Placing employees in the new step and grade plan resulted in an average 2% wage increase for employees
- Due to the new step and grade scale, 11% of employees are now at top of the new scale versus 43% employees at top of old scale
- The compensation plan increases are effective July 1 and will be in lieu of any merit increases or scale adjustments for FY18-19.

The City’s total personnel costs for all funds for FY2018-2019 including salaries, benefits and temporary/seasonal staff is \$9,891,319, an overall increase of 7% 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 FY2018-2019 budget:

Factors influencing the FY18-19 personnel increase	
Increase in salaries due to proposed compensation plan	\$229,310
Additional pay period in FY18-19 due to calendar weeks	\$106,332
Increase in FICA due to compensation plan & additional pay period	\$26,725
Increase in workers compensation rate (98%) and increase due to compensation plan & additional pay period – workers comp rate increase is assessed by the State.	\$107,071
Increase in health insurance premiums (11.5%)	\$160,932
Increase in employee portion of health insurance (2.5%)	<u>(\$21,033)</u> \$139,899
Increase in retirement rate for government employees (.25%), increase due to compensation plan and additional pay period – retirement rate increase is required by the State.	\$48,569
Addition of a temporary/seasonal code enforcement officer in police department	\$23,510
Moving expense reimbursement for new public works director	\$7,000
Reduction in temporary/seasonal salaries at the Recreation Center & Administrative Services	(\$22,032)
Decrease in overtime expenses	(\$14,725)
Decrease in anticipated unemployment expense	<u>(\$12,000)</u>
Total Increase	\$639,659

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 Fiscal Year 2018-2019 budget includes approximately \$5.1 million in capital improvements and purchases. Approximately 35% of the budgeted capital improvements is funded through grants and loans, all in the Water and Wastewater funds. Detailed information regarding specific capital improvements is presented in the overview section of the budget document.

Capital Revenue and Expense Comparison by Fund			
Description	Capital Revenue	Capital Expenses	Capital Surplus(Deficit)
General Fund	\$ -	\$ 269,563	\$ (269,563)
Vehicle Replacement Fund	\$ -	\$ 568,750	\$ (568,750)
Specific Purpose Tax Fund	\$ -	\$ 1,506,768	\$ (1,506,768)
Solid Waste Fund	\$ -	\$ 30,000	\$ (30,000)
Water Fund	\$ 1,064,891	\$ 1,589,389	\$ (524,498)
Wastewater Fund	\$ 736,898	\$ 1,007,808	\$ (270,910)
Electric Fund	\$ -	\$ 172,084	\$ (172,084)
Total	\$ 1,801,789	\$ 5,144,362	\$ (3,342,573)

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 \$650,000 annually.
- 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 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.

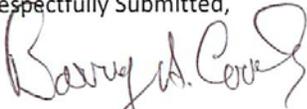
Overall, however the City’s financial condition has been improving. The conservative spending over the past few years has increased the City’s reserve balances, helping to stabilize the General Fund.

- The General Fund unrestricted reserves is projected to be at 47% at the end of FY18-19
- All restricted reserves are at the 90-day requirement for FY18-19

- The specific purpose tax has relieved some of the financial burden on the General Fund for chip sealing and ADA ramp projects as well as providing a significant funding source for the multi-million-dollar sewer lagoon project.
- Sales taxes are stabilizing and we have seen slight increases over the last couple of years – use taxes continue remain lower than past years however.
- There has been modest growth in property values with the City experiencing a 2-4% annual growth in the last 5 years, thereby increasing property tax revenue.

The transition to program budgeting over the past several years has provided us with the opportunity to thoroughly explore the cost of the various services provided by the City. The FY18-19 budget clearly shows which services have offsetting revenue sources, which ones are self-sustaining and the amount of taxpayer dollars needed to support the services provide to the community. By presenting the budget from a program perspective, it provides the Council with more detailed information to utilize when developing priorities, making decisions and guiding the community.

Respectfully Submitted,



Barry A. Cook
City Administrator

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Overview Section

FY18-19 Budget

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BUDGET PROCESS OVERVIEW

City of Cody FY18-19 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 FY18-19 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 FY18-19 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 \$43.3 million in projected capital improvements and purchases over the next ten years. Purchases of vehicle and equipment that are part of the Vehicle Replacement Plan are accounted for in a separate scheduled and are not included in the 10-year plan.

City of Cody, Wyoming
Capital Improvements Program Summary - All Funds
FY18-19 Budget

Capital Expenses by Category and Performance Unit							
Performance Unit	General						Total Capital Outlay
	Government	Police Department	Parks & Facilities	Recreation Center	Public Works	Utilities	
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements other than Buildings	\$ -	\$ -	\$ 36,000	\$ -	\$ -	\$ 30,000	\$ 66,000
Machinery & Equipment	\$ -	\$ 51,000	\$ -	\$ 6,000	\$ 590,950	\$ 28,200	\$ 676,150
Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 676,939	\$ 3,725,273	\$ 4,402,212
Totals	\$ -	\$ 51,000	\$ 36,000	\$ 6,000	\$ 1,267,889	\$ 3,783,473	\$ 5,144,362

Capital Expenses by Category and Fund								
Fund	General Fund	Vehicle		Specific Purpose				Total Capital Outlay
		Replacement Fund	Tax Fund	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund	
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements other than Buildings	\$ 36,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 66,000
Machinery & Equipment	\$ 79,200	\$ 568,750	\$ -	\$ -	\$ -	\$ -	\$ 16,200	\$ 664,150
Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 154,363	\$ -	\$ 1,506,768	\$ -	\$ 1,589,389	\$ 1,007,808	\$ 155,884	\$ 4,414,212
Totals	\$ 269,563	\$ 568,750	\$ 1,506,768	\$ 30,000	\$ 1,589,389	\$ 1,007,808	\$ 172,084	\$ 5,144,362

Capital Revenue and Expense Comparison by Fund			
Description	Capital Revenue	Capital Expenses	Surplus(Deficit)
General Fund	\$ -	\$ 269,563	\$ (269,563)
Vehicle Replacement Fund	\$ -	\$ 568,750	\$ (568,750)
Specific Purpose Tax Fund	\$ -	\$ 1,506,768	\$ (1,506,768)
Solid Waste Fund	\$ -	\$ 30,000	\$ (30,000)
Water Fund	\$ 1,064,891	\$ 1,589,389	\$ (524,498)
Wastewater Fund	\$ 736,898	\$ 1,007,808	\$ (270,910)
Electric Fund	\$ -	\$ 172,084	\$ (172,084)
Totals	\$ 1,801,789	\$ 5,144,362	\$ (3,342,573)

COUNCIL PRIORITIES & GOALS

City of Cody FY18-19 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 FY18-19 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 FY18-19 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 FY18-19 Budget

Summary

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:

2018 Valuation	\$136,714,776
Debt Limit – 4% of Value	\$5,468,590
Debt Limit – additional 4% for sewerage system construction	\$5,468,590
Total amount of general obligation debt outstanding applicable to limit	\$0
Net debt limit available	\$10,937,180

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 FY18-19 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 secured by pledged revenues generated by the Wastewater Fund operations.

The loan is payable in annual installments over a 20-year period at 2.5% interest. Repayment on the loan will begin September 2018. The estimated repayments schedule is as follows:

Date	Principle	Interest	Total Debt Service
2017	\$ 73,782.55	\$ 47,118.75	\$ 120,901.30
2018	\$ 75,627.11	\$ 45,274.19	\$ 120,901.30
2019	\$ 77,517.79	\$ 43,383.51	\$ 120,901.30
2020	\$ 79,342.19	\$ 41,559.11	\$ 120,901.30
2021	\$ 81,439.29	\$ 39,462.01	\$ 120,901.30
2022	\$ 83,475.27	\$ 37,426.03	\$ 120,901.30
2023	\$ 85,562.15	\$ 35,339.15	\$ 120,901.30
2024	\$ 87,610.25	\$ 33,291.05	\$ 120,901.30
2025	\$ 89,891.46	\$ 31,009.84	\$ 120,901.30
2026	\$ 92,138.75	\$ 28,762.55	\$ 120,901.30
2027	\$ 94,442.22	\$ 26,459.08	\$ 120,901.30
2028	\$ 96,737.25	\$ 24,164.05	\$ 120,901.30
2029	\$ 99,221.71	\$ 21,679.59	\$ 120,901.30
2030	\$ 101,702.25	\$ 19,199.05	\$ 120,901.30
2031	\$ 104,244.81	\$ 16,656.49	\$ 120,901.30
2032	\$ 106,812.43	\$ 14,088.87	\$ 120,901.30
2033	\$ 109,521.24	\$ 11,380.06	\$ 120,901.30
2034	\$ 112,259.27	\$ 8,642.03	\$ 120,901.30
2035	\$ 115,065.75	\$ 5,835.55	\$ 120,901.30
2036	\$ 118,356.26	\$ 2,967.01	\$ 121,323.27
Totals	\$ 1,884,750.00	\$ 533,697.97	\$ 2,418,447.97

In FY17-18 the City of Cody issued debt in the Wastewater Fund in the amount of \$2,167,600 for the wastewater treatment facility upgrade and expansion project Phase 2. This is a \$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 secured by pledged revenues generated by the Wastewater Fund operations.

The loan is payable in annual installments over a 20-year period at 0% interest and is eligible for 25% loan forgiveness. Repayment on the loan does not begin until the notice of substantial completion is issued. The estimated repayments schedule is as follows:

DEBT SERVICE OVERVIEW

City of Cody FY18-19 Budget

Date	Principle	Interest	Total Debt Service
2019	\$ 108,380	\$ 0	\$ 108,380
2020	\$ 108,380	\$ 0	\$ 108,380
2021	\$ 108,380	\$ 0	\$ 108,380
2022	\$ 108,380	\$ 0	\$ 108,380
2023	\$ 108,380	\$ 0	\$ 108,380
2024	\$ 108,380	\$ 0	\$ 108,380
2025	\$ 108,380	\$ 0	\$ 108,380
2026	\$ 108,380	\$ 0	\$ 108,380
2027	\$ 108,380	\$ 0	\$ 108,380
2028	\$ 108,380	\$ 0	\$ 108,380
2029	\$ 108,380	\$ 0	\$ 108,380
2030	\$ 108,380	\$ 0	\$ 108,380
2031	\$ 108,380	\$ 0	\$ 108,380
2032	\$ 108,380	\$ 0	\$ 108,380
2033	\$ 108,380	\$ 0	\$ 108,380
2034	\$ 108,380	\$ 0	\$ 108,380
2035	\$ 108,380	\$ 0	\$ 108,380
2036	\$ 108,380	\$ 0	\$ 108,380
2037	\$ 108,380	\$ 0	\$ 108,380
2038	\$ 108,380	\$ 0	\$ 108,380
Totals	\$ 2,167,600	\$ 0	\$ 2,167,600

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EXPENSE OVERVIEW

City of Cody FY18-19 Budget

City Wide Expense Overview

The FY18-19 budget includes \$34,558,484 in expenses City-wide. This represents an overall decrease of approximately 1% from the prior fiscal year. Of the total expenses, the Electric Fund encompasses 35% of expenses City-wide. The second largest fund is the General Fund with 28% of the total expenses.

Expense Summary by Fund					
Description	FY17-18 Budget	FY18-19 Budget	Amount Change	Percent Change	
General Fund	\$ 10,907,422	\$ 9,654,161	\$ (1,253,261)	-11%	
Pass Through Grants	\$ 748,360	\$ 748,360	\$ -	0%	
Vehicle Replacement Fund	\$ 537,250	\$ 568,750	\$ 31,500	6%	
Lodging Tax Fund	\$ 156,265	\$ 132,841	\$ (23,424)	-15%	
Public Improvements Fund	\$ 14,040	\$ -	\$ (14,040)	-100%	
Specific Purpose Tax Fund	\$ 713,400	\$ 1,506,768	\$ 793,368	111%	
Solid Waste Fund	\$ 2,365,387	\$ 2,393,484	\$ 28,097	1.2%	
Water Fund	\$ 3,439,796	\$ 4,834,002	\$ 1,394,206	41%	
Wastewater Fund	\$ 2,881,206	\$ 2,479,219	\$ (401,987)	-14%	
Electric Fund	\$ 13,285,445	\$ 12,240,899	\$ (1,044,546)	-8%	
	\$ 35,048,571	\$ 34,558,484	\$ (490,087)	-1%	

Expense Categories

In addition to reporting expenses by fund, expense categories are utilized in the City's accounting system to track various types of expenses within each fund and performance unit.

Expense Summary by Category					
Description	FY17-18 Budget	FY18-19 Budget	Amount Change	Percent Change	
Personnel	\$ 9,251,660	\$ 9,891,319	\$ 639,659	7%	
Staff Development	\$ -	\$ 115,839	\$ 115,839	0%	
Maintenance & Repairs	\$ 2,067,198	\$ 776,229	\$ (1,290,969)	-62%	
Purchased Services	\$ 14,426,683	\$ 13,306,829	\$ (1,119,854)	-8%	
Outside Agency Support	\$ -	\$ 294,675	\$ 294,675	0%	
Risk Management	\$ -	\$ 184,104	\$ 184,104	0%	
Materials & Supplies	\$ -	\$ 1,076,484	\$ 1,076,484	0%	
Debt Service	\$ 120,902	\$ 120,901	\$ (1)	0%	
Operating Grants	\$ 125,404	\$ 8,887	\$ (116,517)	-93%	
Pass Through Grants	\$ 748,360	\$ 748,360	\$ -	0%	
Interfund Transfers	\$ 2,764,550	\$ 1,433,554	\$ (1,330,996)	-48%	
Non-cash Expenses	\$ 1,473,681	\$ 1,456,941	\$ (16,740)	-1%	
Capital Outlay	\$ 4,070,133	\$ 5,144,362	\$ 1,074,229	26%	
	\$ 35,048,571	\$ 34,558,484	\$ (490,087)	-1%	

EXPENSE OVERVIEW

City of Cody FY18-19 Budget

Personnel

Personnel costs account for 29% of the City's total expenses for all funds. Total personnel costs increased approximately 7% 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.

Staff Development

Staff development costs account for less than 1% of the City's total expense budget for all funds. Expenses in this category include travel, training, education, employee wellness and employee appreciation events sponsored by the City Council.

Maintenance & Repairs

Maintenance & repairs costs account for 2% of the City's total expense budget for all funds. Expenses in this category include supplies and services necessary to maintain the City's existing land, buildings, structure, equipment and other property.

Purchased Services

Purchased services costs account for 39% of the City's total expense budget for all funds. Expenses in this category are generally for contracted for and performed by a third party rather than the City's in-house staff. The major expenses in this category include wholesale water and power purchases supplied to citizens.

Outside Agency Support

Outside agency support expenses account for 1% of the City's total expense budget for all funds. Expenses in this category include support for the local economic development entity, the airport, and funding for community organizations that provide services that benefit the community at large.

Risk Management

Risk management expenses account for 1% of the City's total expense budget for all funds. Expenses in this category include liability and property insurance, employee bonding, and claims filed against the City.

Materials & Supplies

Materials and supplies expenses account for 3% of the City's total expense budget for all funds. Expenses in this category include items used or consumed in City business operations.

Debt Service

Debt service comprises less than 1% of the City's total expense budget for all funds. The City currently has two outstanding loans from the State Loan and Investments Board through the Clean Water State Revolving Fund for the sewer lagoon upgrade projects.

Operating Grants

Operating grants comprise less than 1% of the City's total expense budget for all funds. The City receives grants from various government and private entities for expenses related to police operations and recreational events.

EXPENSE OVERVIEW

City of Cody FY18-19 Budget

Pass Through Grants

Pass through grants comprise 2% of the City's total expense budget for all funds. 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.

Interfund Transfers

Interfund transfers comprise 4% of the City's total expense budget for all funds. The City of Cody utilizes interfund transfers for both operating and capital purposes such as allocations to the Vehicle Replacement Fund and franchise fees paid by the enterprise funds to the General Fund. Detailed information regarding interfund transfers is presented in the Interfund Transfer Overview in the budget document.

Non-Cash Expenses

Non-cash expenses comprise 4% of the City's total expense budget 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 General Fund is not required to budget for depreciation, the majority of non-cash expenditures are reflected in the Business-Type Funds.

Capital Outlay

Capital outlay comprises 15% of the City's total expenses for all funds. This is an increase of 12% from the prior fiscal year and is mainly due to the wastewater treatment facility upgrade in the Wastewater Fund and the Beacon Hill water tank project in the Water Fund. 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.

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 police, 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 Specific Purpose Tax Fund, and the Vehicle Replacement Fund. These funds account for approximately 36% of the City's total expenses.

EXPENSE OVERVIEW

City of Cody FY18-19 Budget

FY18-19 Expense Summary by Fund							
Description	General Fund		Vehicle Replacement		Specific Purpose Tax		Total
	General Fund	Lodging Tax Fund	Fund	Fund	Fund	Fund	
Personnel	\$ 6,279,766	\$ 109,789	\$ -	\$ -	\$ -	\$ -	\$ 6,389,555
Staff Development	\$ 94,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,430
Maintenance & Repairs	\$ 488,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488,930
Purchased Services	\$ 1,237,786	\$ 2,552	\$ -	\$ -	\$ -	\$ -	\$ 1,240,338
Outside Agency Support	\$ 274,675	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 294,675
Risk Management	\$ 79,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,971
Materials & Supplies	\$ 567,456	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 567,956
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Grants	\$ 8,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,887
Pass Through Grants	\$ 748,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 748,360
Interfund Transfers	\$ 313,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,275
Non-Cash Expenses	\$ 39,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,422
Capital Outlay	\$ 269,563	\$ -	\$ 568,750	\$ 1,506,768	\$ -	\$ -	\$ 2,345,081
	\$ 10,402,521	\$ 132,841	\$ 568,750	\$ 1,506,768	\$ -	\$ -	\$ 12,610,880

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.

FY18-19 Expense Summary by Fund					
Description	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund	Total Expenses
Personnel	\$ 979,365	\$ 757,870	\$ 409,151	\$ 1,355,378	\$ 3,501,764
Staff Development	\$ 2,601	\$ 4,606	\$ 2,965	\$ 11,236	\$ 21,409
Maintenance & Repairs	\$ 51,609	\$ 83,741	\$ 79,857	\$ 72,092	\$ 287,299
Purchased Services	\$ 893,571	\$ 1,743,812	\$ 189,921	\$ 9,239,186	\$ 12,066,491
Outside Agency Support	\$ -	\$ -	\$ -	\$ -	\$ -
Risk Management	\$ 6,128	\$ 45,997	\$ 7,453	\$ 44,555	\$ 104,133
Materials & Supplies	\$ 133,717	\$ 84,761	\$ 62,808	\$ 227,243	\$ 508,528
Debt Service	\$ -	\$ -	\$ 120,901	\$ -	\$ 120,901
Operating Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Pass Through Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 184,253	\$ 181,221	\$ 94,001	\$ 660,805	\$ 1,120,280
Non-Cash Expenses	\$ 112,240	\$ 342,605	\$ 504,353	\$ 458,322	\$ 1,417,519
Capital Outlay	\$ 30,000	\$ 1,589,389	\$ 1,007,808	\$ 172,084	\$ 2,799,281
	\$ 2,393,484	\$ 4,834,002	\$ 2,479,219	\$ 12,240,899	\$ 21,947,604

FUND TYPES OVERVIEW

City of Cody FY18-19 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 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 38% of the City's total 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.

FUND TYPES OVERVIEW

City of Cody FY18-19 Budget

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.

Business-Type Funds

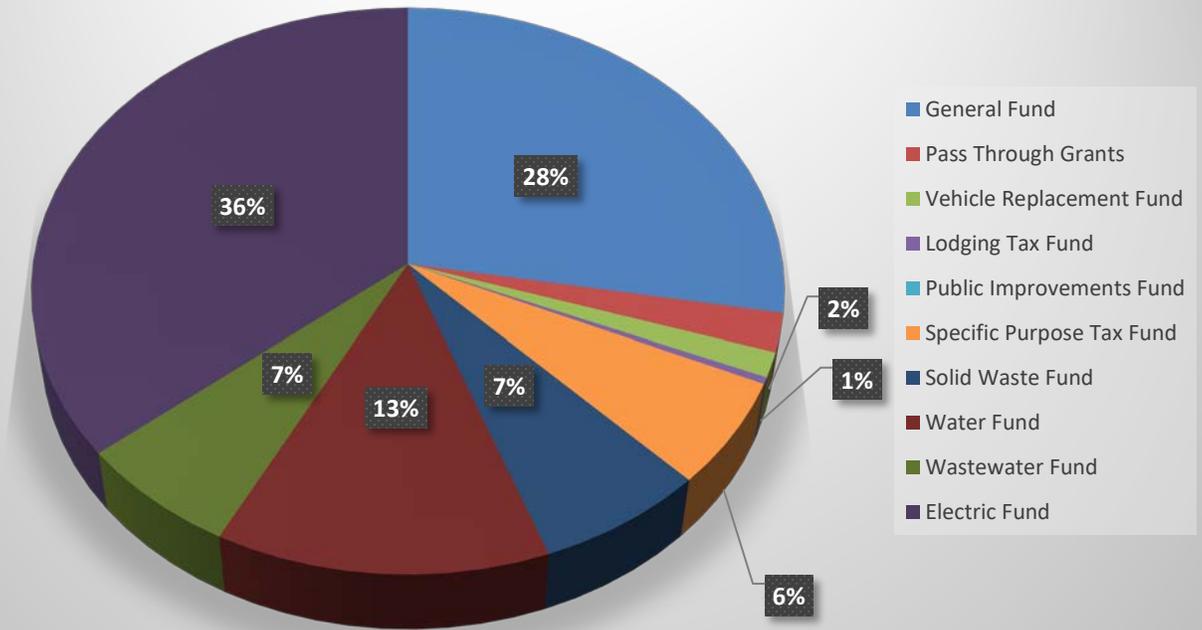
Enterprise Funds are classified as Business-Type funds and are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing these services to the general public on a continuing 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 62% 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 22% 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 56% of the total Business-Type funds.

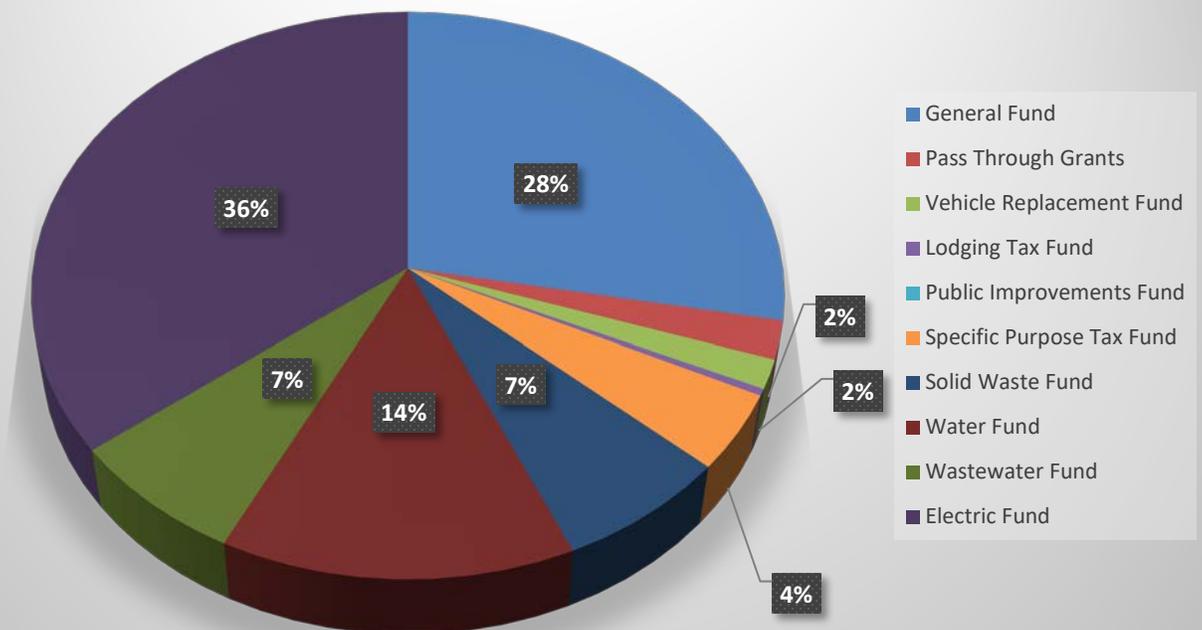
FUND TYPES OVERVIEW

City of Cody FY18-19 Budget

Revenue by Fund



Expenses by Fund



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GRANTS OVERVIEW

City of Cody FY18-19 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.

FY18-19 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 \$2,045,806 from the following grant sources:

Schedule of Grants by Agency

Agency	Purpose	Type	Source	FY18-19 Grant Award
Wyoming Association of Sheriffs & Chiefs	Police	Operating	State	\$6,290
Wyoming Arts Council	Recreation	Operating	Federal	\$3,300
Wyoming Afterschool Alliance	Recreation	Operating	State	\$1,287
Wyoming Cultural Trust	Recreation	Operating	State	\$1,200
Park County Travel Council	Recreation	Operating	State	\$500
Wyoming Business Council	Pass Through	Pass Through	State	\$748,360
Department of Justice	Police	Operating	Federal	\$900
State Lands & Investments MRG	Wastewater	Capital	State	\$219,078
Wyoming Water Development Commission	Water	Capital	State	\$1,064,891
			TOTAL	\$2,045,806

Total Federal Grants: \$4,200
Total State Grants: \$2,041,606

GRANTS OVERVIEW

City of Cody FY18-19 Budget

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.

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.

Wyoming Afterschool Alliance

This is a state grant awarded by the Wyoming Community Foundation for the purpose of provide after school meals to children. This is a 100% grant and no matching funds from the City are required.

Wyoming Cultural Trust

This is a state grant awarded by the Wyoming Cultural Trust Fund for the purpose of funding arts and cultural events. The City is utilizing these funds for the summer Concerts in the Park series. This is a 50% grant, requiring a 50% match from the City.

Park County Travel Council

This is a local tourism board grant for the Concerts in the Park series. It is a 100% grant and no matching funds from the City are required.

Wyoming Business Council

This is a Business Ready pass through grant sponsored by the City of Cody and awarded by the State Wyoming Business Council for the following project:

- Wyoming Authentic Products facility expansion – this grant will allow the business to expand its meat processing operations in their current location to service product growth by adding additional smoker capacity and expanding the packaging room.

This is a pass-through grant in which the City is the sponsoring entity, Forward Cody is the grant administrator, and there are no City funds utilized for this project.

State Lands and Investments Board (SLIB)

This is a mineral royalty state grant awarded by the State Lands and Investments Board for the following project:

- Wastewater Treatment Facility Phase 2 – 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 11.5% through this grant, 77% through a SLIB clean water state revolving fund loan and 11.5% from Wastewater fund reserves.

GRANTS OVERVIEW

City of Cody FY18-19 Budget

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.

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INTERFUND TRANSFERS OVERVIEW

City of Cody FY18-19 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 and internal franchise fees paid by the Enterprise Funds to the General Fund.

In the transition to program budgeting, operating transfers were eliminated due to the use of direct expense allocation methods to specific programs.

FY18-19 Interfund Transfers

The FY18-19 budget includes \$1,433,555 in transfers between the funds:

Transfer To				
	Fund	General Fund	Vehicle Replacement	Total
Transfer From	General Fund	\$0	\$313,275	\$313,275
	Solid Waste Fund	\$111,420	\$72,833	\$184,253
	Water Fund	\$167,271	\$13,950	\$181,221
	Wastewater Fund	\$70,000	\$24,001	\$94,001
	Electric Fund	\$608,183	\$52,622	\$660,805
	Total	\$956,874	\$476,681	\$1,433,555

Summary by Transfer Type

Franchise Fees	\$956,874
Vehicle Replacement	\$476,681
Total	\$1,433,555

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INVESTMENTS OVERVIEW

City of Cody FY18-19 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

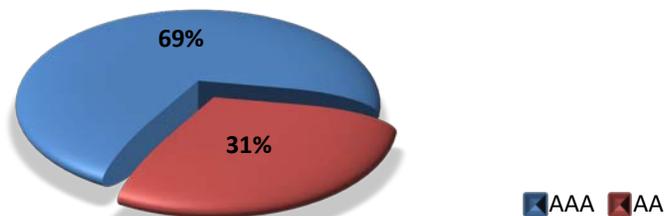
As of July 1, 2018, the City of Cody had \$7,855,247 (market value) in investments through Kaiser & Company. The investments are held in AAA and AA rated fixed income government issued instruments and money market funds. Investments are laddered with maturities ranging from 1 to 10 years. Laddering is 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.

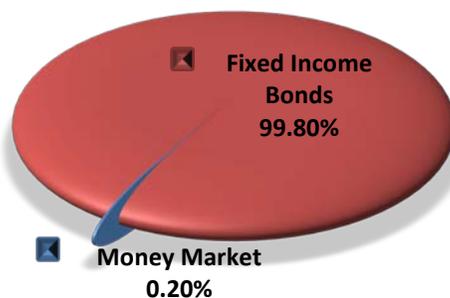
Additionally, it is the City's policy to "buy and hold" meaning investments will be held to maturity. This strategy protects the City from loss of principal if the market values of the bonds fall below the cost basis. Investments may be liquidated prior to maturity on approval by the City Council.

Summary	
Current estimated annual income	\$120,961
Current Average Yield on Fixed Income Securities	1.64%

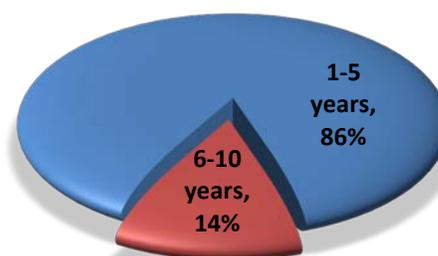
Investment Allocation by Bond Quality



Investments Overview by Type



Investment Allocation by Maturity



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PERFORMANCE UNIT OVERVIEW

City of Cody FY18-19 Budget

General Government

The General Government performance unit is comprised of the functions associated with the governance, financial management, personnel management, and administrative functions of the City.

Police Department

The Police Department performance unit encompasses the activities associated with law enforcement within the City of Cody to protect people and property, provide assistance to citizens and visitors, and to prevent, investigate and solve crimes.

Parks & City Facilities

The Parks and City Facilities performance unit encompasses the activities of maintaining and developing City parks and outdoor facilities as well as maintaining buildings and facilities utilized for City purposes.

Public Works

The Public Works performance unit encompasses the activities related to engineering, planning & zoning, building code inspection and enforcement, streets maintenance, and fleet maintenance. This unit works closely with the utilities units in planning infrastructure projects.

Recreation Center

The Recreation Center performance unit encompasses the activities associated with providing recreation, aquatics, and athletic programs to citizens and visitors.

Utilities

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.

PERFORMANCE UNIT OVERVIEW

City of Cody FY18-19 Budget

Performance Unit Revenue Summary by Fund

Performance Unit	Vehicle			Specific Purpose						Total Revenue
	General Fund	Replacement Fund	Lodging Tax Fund	Tax Fund	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund		
21 General Government	\$ 8,272,354	\$ -	\$ 127,000	\$ 2,043,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,442,817
31 Police Department	\$ 59,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,793
41 Parks & City Facilities	\$ 155,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,120
51 Public Works	\$ 268,336	\$ 476,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745,016
61 Recreation Center	\$ 1,468,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,468,927
71 Utilities	\$ -	\$ -	\$ -	\$ -	\$ 2,303,560	\$ 3,434,044	\$ 1,483,472	\$ 12,254,599	\$ -	\$ 19,475,675
00 Capital Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,064,891	\$ 736,898	\$ -	\$ -	\$ 1,801,789
Totals	\$ 10,224,529	\$ 476,681	\$ 127,000	\$ 2,043,463	\$ 2,303,560	\$ 4,498,935	\$ 2,220,369	\$ 12,254,599	\$ -	\$ 34,149,136

Performance Unit Expense Summary by Fund

Performance Unit	Vehicle			Specific Purpose						Total Expenses
	General Fund	Replacement Fund	Lodging Tax Fund	Tax Fund	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund		
21 General Government	\$ 1,583,162	\$ -	\$ 132,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,716,003
31 Police Department	\$ 3,157,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,157,857
41 Parks & City Facilities	\$ 1,166,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,166,268
51 Public Works	\$ 1,904,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,904,635
61 Recreation Center	\$ 2,321,037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,321,037
71 Utilities	\$ -	\$ -	\$ -	\$ -	\$ 2,363,484	\$ 3,244,613	\$ 1,471,411	\$ 12,068,815	\$ -	\$ 19,148,323
00 Capital Expenses	\$ 269,563	\$ 568,750	\$ -	\$ 1,506,768	\$ 30,000	\$ 1,589,389	\$ 1,007,808	\$ 172,084	\$ -	\$ 5,144,362
Totals	\$ 10,402,521	\$ 568,750	\$ 132,841	\$ 1,506,768	\$ 2,393,484	\$ 4,834,002	\$ 2,479,219	\$ 12,240,899	\$ -	\$ 34,558,484

PERSONNEL OVERVIEW

City of Cody FY18-19 Budget

Overview

The City of Cody will have 110 regular full-time and part-time positions in FY18-19. 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 34% of the total budgeted operating expenses (not including capital) for FY18-19. 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 FY18-19 are \$9,891,319. This is an increase of approximately 7% from the prior fiscal year.

Historical Staffing Summary

	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
General Fund					
General Government	14	15	13	14	13
Police	24	24	24	24	24
Parks, Recreation & Facilities	28	28	28	28	28
Public Works	16	17	16	16	17
Total General Fund	82	84	81	82	82
Enterprise Funds					
Solid Waste	10	10	10	10	9
Water	4	5	5	5	6
Wastewater	3	3	3	3	3
Electric	10	10	10	10	10
Total Enterprise Funds	27	28	28	28	28
Total All Funds	109	112	109	110	110

PERSONNEL OVERVIEW

City of Cody FY18-19 Budget

Personnel Costs by Fund

	<u>General Fund</u>	<u>Lodging Tax Fund</u>	<u>Solid Waste Fund</u>	<u>Water Fund</u>	<u>Wastewater Fund</u>	<u>Electric Fund</u>	<u>Total</u>
Salaries - Full Time	\$ 3,493,481	\$ 53,756	\$ 606,922	\$ 448,500	\$ 253,463	\$ 859,748	\$ 5,715,870
Salaries - Part Time	\$ 195,964	\$ -	\$ 4,156	\$ 24,402	\$ 436	\$ 436	\$ 225,394
Salaries - Elected/Appointed	\$ 40,930	\$ -	\$ 13,751	\$ 12,532	\$ 12,102	\$ 15,489	\$ 94,803
Salaries - Provisional/Temporary	\$ 435,091	\$ -	\$ 9,964	\$ 479	\$ 514	\$ 1,103	\$ 447,152
Salaries - Standby Pay	\$ 33,418	\$ 423	\$ 778	\$ 11,326	\$ 3,956	\$ 24,413	\$ 74,313
Salaries - Overtime	\$ 58,738	\$ 22,034	\$ 8,561	\$ 9,552	\$ 7,070	\$ 18,286	\$ 124,240
FICA	\$ 325,708	\$ 5,830	\$ 49,276	\$ 38,769	\$ 21,232	\$ 70,340	\$ 511,156
Retirement	\$ 457,039	\$ 9,178	\$ 76,784	\$ 61,018	\$ 32,653	\$ 111,738	\$ 748,411
Workers Comp	\$ 138,930	\$ 2,445	\$ 20,423	\$ 15,404	\$ 6,961	\$ 29,334	\$ 213,497
Health Insurance	\$ 1,095,579	\$ 15,883	\$ 187,391	\$ 134,624	\$ 69,532	\$ 222,973	\$ 1,725,983
Auto Allowance	\$ 2,870	\$ 240	\$ 1,344	\$ 1,250	\$ 1,217	\$ 1,479	\$ 8,400
Cell Phone Allowance	\$ 2,017	\$ -	\$ 15	\$ 15	\$ 15	\$ 39	\$ 2,100
	<u>\$ 6,279,766</u>	<u>\$ 109,789</u>	<u>\$ 979,365</u>	<u>\$ 757,870</u>	<u>\$ 409,151</u>	<u>\$ 1,355,378</u>	<u>\$ 9,891,319</u>

Personnel Costs by Performance Unit

	<u>General Government</u>	<u>Police</u>	<u>Parks & City Facilities</u>	<u>Recreation</u>	<u>Public Works</u>	<u>Utilities</u>	<u>Total</u>
Salaries - Full Time	\$ 208,220	\$ 1,557,383	\$ 326,549	\$ 731,711	\$ 723,374	\$ 2,172,353	\$ 5,719,590
Salaries - Part Time	\$ -	\$ 741	\$ 38,524	\$ 156,117	\$ 581	\$ 25,710	\$ 221,674
Salaries - Elected/Appointed	\$ 40,930	\$ -	\$ -	\$ -	\$ -	\$ 53,873	\$ 94,803
Salaries - Provisional/Temporary	\$ 242	\$ 23,280	\$ 105,594	\$ 300,958	\$ 5,017	\$ 12,061	\$ 447,152
Salaries - Standby Pay	\$ 431	\$ 8,035	\$ 6,853	\$ 1,613	\$ 16,909	\$ 40,472	\$ 74,313
Salaries - Overtime	\$ 23,358	\$ 35,099	\$ 2,604	\$ 9,492	\$ 10,219	\$ 43,468	\$ 124,240
FICA	\$ 20,898	\$ 124,277	\$ 36,729	\$ 91,792	\$ 57,842	\$ 179,617	\$ 511,156
Retirement	\$ 28,468	\$ 187,106	\$ 46,362	\$ 111,479	\$ 92,803	\$ 282,194	\$ 748,411
Workers Comp	\$ 5,213	\$ 56,995	\$ 16,232	\$ 37,552	\$ 25,383	\$ 72,122	\$ 213,497
Health Insurance	\$ 47,264	\$ 453,419	\$ 119,002	\$ 250,971	\$ 240,807	\$ 614,520	\$ 1,725,983
Auto Allowance	\$ 622	\$ 14	\$ 533	\$ 1,211	\$ 731	\$ 5,290	\$ 8,400
Cell Phone Allowance	\$ 408	\$ 377	\$ 214	\$ 932	\$ 88	\$ 83	\$ 2,100
	<u>\$ 376,054</u>	<u>\$ 2,446,725</u>	<u>\$ 699,196</u>	<u>\$ 1,693,827</u>	<u>\$ 1,173,753</u>	<u>\$ 3,501,764</u>	<u>\$ 9,891,319</u>

PROGRAM BUDGET OVERVIEW

City of Cody FY18-19 Budget

Background

Over the past six years the City of Cody has been working towards implementing a priority-driven budget model to help guide the City to future fiscal sustainability. The underlying philosophy of priority-driven budgeting is about how a government entity should invest resources to meet its stated objectives. It helps to better articulate why the services offered exist, what price is paid for them, and, ultimately, what value they offer citizens. The principles associated with this philosophy of budgeting are:

- Prioritize Services
- Do the Important Things Well
- Question Patterns of Spending
- Spend Within the Organization's Means
- Know the True Cost of Doing Business
- Provide Transparency of Community Priorities
- Provide Transparency of Service Impact
- Demand Accountability for Results

After several years of planning, this budget model finally came to fruition with the FY18-19 budget.

What is Program Budgeting

- Contrary to traditional budgeting formats, program budgeting provides detailed costs of specific activities and services provided by government entities.
- It is based on the relationship between program expenses and program resources rather than the relationship between departments and funds.
- A program budget includes not only revenue and expenses but also performance measurements and statistical information.
- Government activities are divided into major functions under performance units rather than departments.

Why are we doing it?

- It aids in the planning and managing of service delivery
- It helps identify high-cost services with low-value benefit
- It monitors the allocation of resources and how they are used to meet goals and priorities
- It provides greater transparency and accountability in government spending
- It helps identify areas where cost reductions can be made

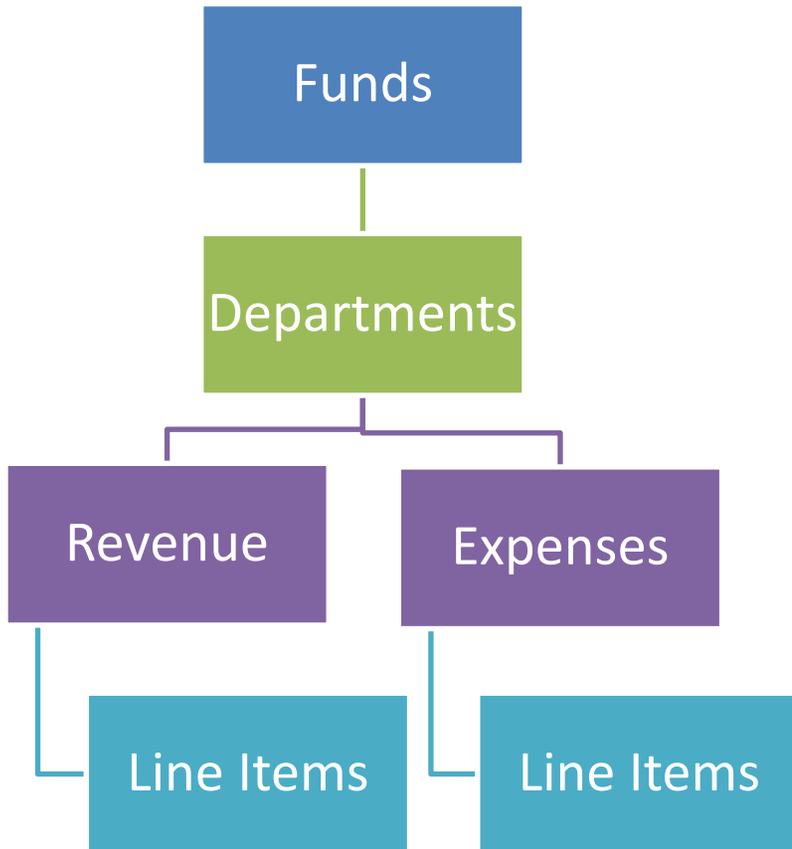
What is Changing?

- Creation of performance units
- Restructuring departments into programs
- Expanding the general ledger account structure
- Allocating revenues and expenses by program
- Allocating staff time by what employees do
- Addition of performance measures and statistical information for programs
- Creation of a new budget document format

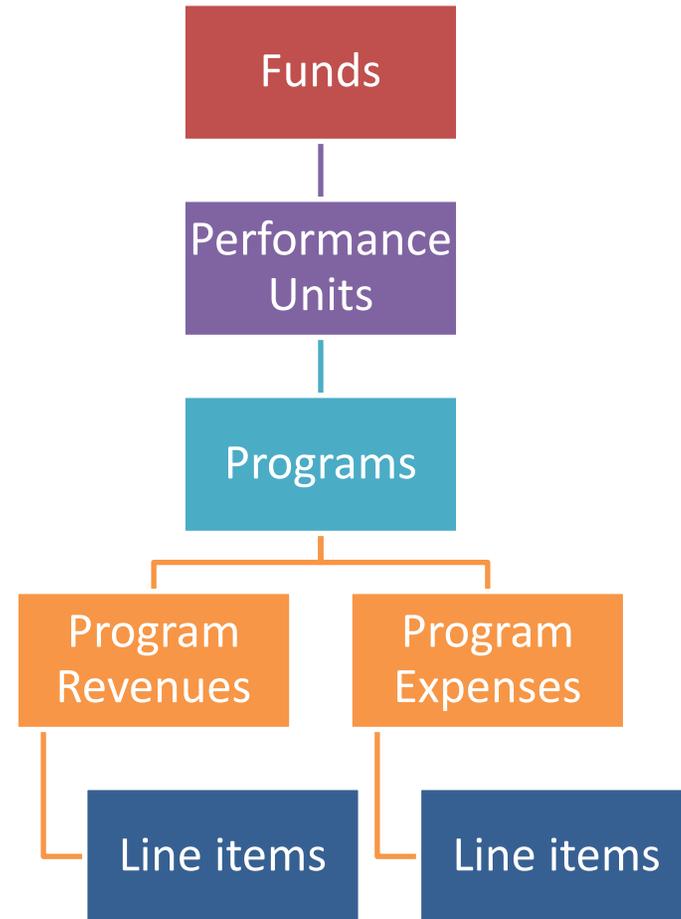
PROGRAM BUDGET OVERVIEW

City of Cody FY18-19 Budget

Traditional Budget Format



Program Budget Format



Program Descriptions

Program #	Program Name	Description	Performance Measures
001	Finance & Accounting	Provides budget and accounting services for the City including budget development and implementation, debt administration, collection of delinquent accounts, cash and investment management, accounts payable, billing and payment processing, bank deposits, fixed asset records, risk management, and financial record keeping and reporting. Finance & Accounting is also responsible for coordinating audits, internal controls and furnishing financial and non-financial information to City officials, the leadership team, employees and the public.	<ul style="list-style-type: none"> • Number of invoices processed • Number of accounts payable checks processed • Number of invoices issued • Number of accounts processed for collections • Number of delinquent accounts collected • Number of claims processed • Number of payments processed • Number of financial information requests • Number of bank deposits processed • Number of budget amendments processed
002	Human Resources & Payroll	Responsible for processing payroll and related reports, employee recruitment, selection and orientation, position classification and review, salary administration, benefit administration, employee relations and administration of the personnel policy.	<ul style="list-style-type: none"> • Number of position openings posted • Number of persons interviewed for open positions • Number of employment applications received • Number of new hires • Number of terminations/resignations • Number of payroll checks/direct deposits processed • Number of W2s issued • Number of unemployment claims processed • Number of workers comp claims processed
003	Information Technology	Plans, develops and maintains the City's computer network, servers, personal computers and communication systems. It is also responsible for software programs and licensing, website and social media outlets. Support and training services are provided to all City staff.	<ul style="list-style-type: none"> • Number of service requests • Number of workstations maintained • Number of servers maintained • Number of workstation installations • Number of server installations

Program Descriptions

Program #	Program Name	Description	Performance Measures
004	Grants Administration	Responsible for processing and submitting grant applications for City projects, preparing grant reports and draw down requests, monitoring compliance with grant requirements, and tracking payments.	<ul style="list-style-type: none"> • Number of new grants applied for • Number of new grants awarded • Number of existing grants • Number of grant reports filed • Number of draw down requests processed • Number of federal grants
005	City-Sponsored Events	<p>Responsible for the coordination and participation in City-sponsored events such as concerts in the park, ice cream social, 4th of July festival, parades and similar community programs. Events within the City which require additional Police resources and time are also included such as funeral escorts and event processions, community outreach programs that establish and maintain public trust, positive police-community relationships and partnerships intended to foster a better understanding of the actions of Law Enforcement and develop a more participative community.</p> <p><u>Core Services include:</u></p> <ul style="list-style-type: none"> • Provide security and traffic control during designated City sponsored events. • Provide a full range of community events and outreach programs. • Develop pro-active partnerships with Citizens of Cody and Cody Bushiness owners to identify and solve problems. 	<ul style="list-style-type: none"> • Number of events sponsored • Number of staff hours per event • Number of Community outreach events (Coffee with a Cop, Shop with a Cop, Adopt-a-School related events, etc.) • Number of Funeral Escorts • Overtime hours and associated costs per City Sponsored events.
006	City Facilities	Performs maintenance and repairs to City owned and utilized facilities, responsible for ongoing operational issues and sets up facilities for City functions.	<ul style="list-style-type: none"> • Number of requests for facility services • Number of hours spent at each facility
007	Fleet Maintenance	Provides preventative maintenance and repairs to all City vehicles and other municipal equipment. Responsible for the vehicle replacement program and purchasing of new and replacement fleet equipment.	<ul style="list-style-type: none"> • Number of vehicle miles/hours per mechanic • Ratio of scheduled to unscheduled maintenance • Number of out of service hours • Inventory turnover •

Program Descriptions

Program #	Program Name	Description	Performance Measures
008	Municipal Court	The Municipal Court has jurisdictional authority to arraign and try defendants in the determination of innocence or guilt. The types of cases heard in Municipal Court are violations of the provisions of the City of Cody municipal code and state statutes. Court staff prepares, schedules, monitors and supplies court case files for the judge, follows up on judgements, prepares arrest warrants, processes restitution and court cost payments and reports Court decisions on individual cases to other agencies. In addition, court staff collects and accounts for monies received from fees, fines and forfeitures.	<ul style="list-style-type: none"> • Number of cases processed • Number of bench trials scheduled • Number of warrants issued • Number of arraignments • Percentage of outstanding assessments collected
009	Utility Billing	Responsible for the generation of bills for solid waste, water, wastewater and electric utility services provided to customers in the City. Responsible for assisting customers with account questions, new service set ups, service terminations, scheduling service orders and taking payments.	<ul style="list-style-type: none"> • Number of active account bills generated • Number of final bills generated • Number of new account set ups • Number of late letters generated • Number of non-pay service disconnections • Number of service orders processed • Number of payments processed • Number of account adjustments processed
010	Governing Body	The legislative officers of the City consist of 6 Council members and a Mayor. Collectively, this body is called the City Council. The City Council is responsible for determining community needs and establishing immediate and long-range policies consistent with those needs. The Council appoints the City Administrator, City Attorney and Municipal Court Judge.	<ul style="list-style-type: none"> • Number of council meetings • Number of work sessions • Number of Ordinances passed • Number of Resolutions passed • Number of public hearings
011	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.	<ul style="list-style-type: none"> • Number of Council inquiries • Number of citizen inquiries

Program Descriptions

Program #	Program Name	Description	Performance Measures
012	Pass Through Grants	Responsible for processing and submitting grant applications for pass through projects, preparing grant reports and draw down requests, monitoring compliance with grant requirements, and tracking payments.	<ul style="list-style-type: none"> • Number of new grants applied for • Number of new grants awarded • Number of existing grants managed • Number of grant reports filed • Number of draw down requests processed • Number of federal grants managed
013	City Clerk	Responsible for processing business licenses and liquor licenses, maintains the City's records management system, keeps accurate records of ordinances, resolutions, minutes and Council agendas. Other related services include elections, public records request, switchboard communications and front desk customer service. Provides administrative support to City officials, the leadership team and other City staff.	<ul style="list-style-type: none"> • Number of business licenses issued • Number of encroachment permits issued • Number of liquor licenses issued • Number of agendas prepared • Number of public information requests
014	Outside Agency Support	Financial support provided to non-profit and governmental organizations that provide services to the community as contracted by the City.	None
015	Police Administration	<p>Provides administrative direction and support for the Police Department. Maintains day to day operations, documentation and workflow. Records management to ensure the preparation, processing, storage, retention, destruction and disposition of incident, traffic, and criminal records and warrants. Provide systems management, file maintenance, and quality control functions for the Police Department's records management system. Ensure all department records are properly maintained, distributed, filed, and purged in accordance with Federal and State guideline. Provide support to LEC CPD staff as applicable. Insure NIBRS compliant to the state and FBI.</p> <p><u>Core Services include:</u></p> <ul style="list-style-type: none"> • Produce and revise as necessary Department policies and procedures that guide the operation of the department. 	<ul style="list-style-type: none"> • Cases Routed to County Attorney's Office • Court Summonses Processed • Arrest Warrant Processed • Public Information Requests • POST Training Certifications Processed <ul style="list-style-type: none"> ○ In-Service Training Processed ○ Shift Briefing Training Processed • State Traffic Accident • Municipal Court Disposition Supplemental Reports • County Court Disposition Supplemental Reports • Incident Task Assignments (ITA) • False Alarm Notification

Program Descriptions

Program #	Program Name	Description	Performance Measures
		<ul style="list-style-type: none"> • Provides accurate archiving of all departmental documents according to records retention requirements. • Provide overall management of the department budget process and the purchase of supplies and equipment. • Provide strategic planning to develop an annual Workplan for the Department that will guide the evolution of the department. Accurately measure and report progress. • Investigate complaints regarding departmental activity and take corrective action as indicated. • Provide a comprehensive training program to ensure staff maintains proficiency in their assigned areas. • Manage the internal recruitment, hiring, new hire orientation and member separation processes. 	<ul style="list-style-type: none"> • Officer Complaints <ul style="list-style-type: none"> ○ Use of Force Reports Reviews ○ Pursuit Reviews ○ Duty Related Injuries ○ Duty Related Vehicle Accident ○ Duty Related Damage or Lost Property
016	Code Enforcement	<p>Responsible for fair, consistent and equitable enforcement of local codes, ordinances and regulations. Gain voluntary compliance through pro-active community education and enforcement to prevent code violations, and public nuisance offenses from occurring on property throughout the city.</p> <p><u>Core Services include;</u></p> <ul style="list-style-type: none"> • Suppression of code violations, improved city image, and voluntary compliance of City Ordinances and Codes through highly visible patrols, community partnerships, and problem solving. 	<ul style="list-style-type: none"> • Total Incidents <ul style="list-style-type: none"> ○ Calls for Service ○ Officer Initiated Incidents • Total Officer Reports <ul style="list-style-type: none"> ○ Crime ○ Incident ○ Unclassified Reports • Total Citations <ul style="list-style-type: none"> ○ Misdemeanor Crime Must Appear ○ Animal ○ Nuisance/Code ○ Unclassified

Program Descriptions

Program #	Program Name	Description	Performance Measures
017	Animal Control	<p>Responsible for fair, consistent and equitable enforcement of local animal control laws, ordinances and regulations. Gain voluntary compliance through pro-active community education and enforcement to prevent code violations, and public nuisance offenses from occurring on property throughout the city.</p> <p><u>Core Services include:</u></p> <ul style="list-style-type: none"> • Provide a timely response to calls for service from the public related Animal Control and Code Enforcement. 	<ul style="list-style-type: none"> • Total Incidents <ul style="list-style-type: none"> ○ Calls for Service ○ Officer Initiated Incidents • Total Officer Reports <ul style="list-style-type: none"> ○ Crime ○ Incident ○ Unclassified Reports • Total Citations <ul style="list-style-type: none"> ○ Misdemeanor Crime Must Appear ○ Animal ○ Unclassified • Animal Impounds <ul style="list-style-type: none"> ○ Dog ○ Cat ○ Other • Animal Traps
018	Patrol & Traffic	<p>Patrol Operations respond efficiently and effectively to the publics initial requests for emergency and non-emergency incidents. Where time, knowledge and skills permit, Patrol Officers perform follow-up investigations and successfully prosecute criminal offenders. Responsible for the primary action in the protection of life and property, crime prevention and maintaining law and order with in the community. Patrol is responsible for proactive, purposeful and highly visible patrol tactics and traffic enforcement into the daily patrol operations intended to reduce collisions and enhance safety on our roadways.</p> <p><u>Core Services include:</u></p> <ul style="list-style-type: none"> • Provide a timely response to calls for service from the public. • Consistent and equitable enforcement of all felony and misdemeanor laws of the state of Wyoming, and municipal ordinances of the City of Cody. 	<ul style="list-style-type: none"> • Total Incidents <ul style="list-style-type: none"> ○ Calls for Service ○ Officer Initiated Incidents <ul style="list-style-type: none"> ▪ Traffic Stops ▪ Other OIA Incidents • Business/Building Checks • Vehicle/Pedestrian Checks • Total Officer Reports <ul style="list-style-type: none"> ○ Accident s ○ Crime ○ Incident ○ Unclassified Reports • Total Arrests (Misdemeanor & Felony) <ul style="list-style-type: none"> ○ Misdemeanor Arrests ○ Felony Arrests ○ DUI Arrests • Total Title 25 Admission

Program Descriptions

Program #	Program Name	Description	Performance Measures
		<ul style="list-style-type: none"> • Suppression of crime, improved traffic safety and voluntary compliance of laws through highly visible patrols, community partnerships, and problem solving. 	<ul style="list-style-type: none"> • Total Citations <ul style="list-style-type: none"> ○ Bicycle ○ Misdemeanor Crime Must Appear ○ Vehicle - Parked ○ Vehicle – Traffic ○ Unclassified • FIs
019	Special Programs	<p>Units or groups of personnel that require specialized training, protective equipment and protocols to respond and manage significant incidents in the City of Cody, or as a regional resource that may assist other public safety agencies in the region.</p> <p><u>Core Services include:</u></p> <ul style="list-style-type: none"> • Bomb Team • Tactical Response Team • Bike Patrol • Other Special Units 	<ul style="list-style-type: none"> • Bomb Team <ul style="list-style-type: none"> ○ Call Outs ○ Training Hours ○ Community Presentation • Tactical Response Team <ul style="list-style-type: none"> ○ Call Outs ○ Training Hours ○ Community Presentation • Bike Patrol <ul style="list-style-type: none"> ○ Total Hours Deployment
020	Investigations & Evidence	<p>Responsible for conducting follow investigations of felony property crimes, violent crimes, and other serious crimes determined to require expertise, in-depth investigations or additional resources; successfully prosecute criminal offenders. Maintains proper storage, chain of custody, and disposal or disposition of all evidence brought to the police department to insure the security and integrity of both the process and the property and evidence.</p> <p><u>Core Services include:</u></p> <ul style="list-style-type: none"> • Follow-up investigations of reported serious crimes. • Processing of crime scenes pursuant to reported serious crimes. • Maintaining the security, integrity, and custody of property and evidence including, the oversight of the 	<ul style="list-style-type: none"> • Total Criminal Cases Assigned <ul style="list-style-type: none"> ○ Cases Cleared by Arrest ○ Cases Cleared Unfounded ○ Cases Cleared Inactivated • Total Call Outs <ul style="list-style-type: none"> ○ After Hours ○ Duty Time • Total Property and Evidence Processed <ul style="list-style-type: none"> ○ Released to Owner ○ Sent to Auction ○ Destroyed – Drugs

Program Descriptions

Program #	Program Name	Description	Performance Measures
		<ul style="list-style-type: none"> • processing, storage, retention, destruction and disposition of all property. 	<ul style="list-style-type: none"> ○ Destroyed – Other Property ○ Items submitted to State Crime Lab ○ Items submitted for Chemical Testing • Total Property in Inventory
021	School Resource Officer	<p>Establishes and maintains partnerships and working relationships with school administrators, staff, students and their parents to provide a safe school environment. Provide law enforcement and police services to the school, school grounds and areas adjacent to the schools. Investigate allegations of criminal incidents per police department policies and procedures. Enforce state and local laws and ordinances. Make appropriate referrals to juvenile authorities or other governmental agencies.</p> <p><u>Core Services include:</u></p> <ul style="list-style-type: none"> • Be highly visible within the school, attend and participate in school functions. • Work with school administrators to keep the Schools Emergency Management Plan updated and participate in emergency drills and training. • Conduct training and presentations on youth-related issues. 	<ul style="list-style-type: none"> • Dispatched Calls for Service • School Directed Calls for Service • Enforcement actions <ul style="list-style-type: none"> ○ Reports taken ○ Arrests ○ Summonses • Safe-2-Tell Follow Ups • Class Presentations • Special Events • Emergency Management Drill and Training Exercises.
022	Parks Administration	<p>Responsible for organizing the caring for trees, turf, and natural areas. The supervisor assigns work to FT, RPT, seasonal and provisional employees. They arrange and direct work for fertilizer and herbicide applications. Trouble shooting problems and responding to complaints. Hiring adequate staff, managing the parks budget, vouchers and purchase cards. Administration is responsible for developing and monitoring budgets, reservations, grant and project administration, and personnel actions.</p>	<ul style="list-style-type: none"> • Number of shelter rentals per year • Number of vandalism incidents per year • Number of volunteer FTE per year • Number of complaints about condition of parks

Program Descriptions

Program #	Program Name	Description	Performance Measures
023	Parks Maintenance & Development	Responsible for tree care, irrigation, playground equipment, mowing and trimming are regular activities. Staff develops planter designs and flower growing, care, and installations. Vandalism repair, supply stocking outside bathrooms is necessary. Seasonal snow removal for property adjacent to City parks.	<ul style="list-style-type: none"> • Acres of turf mowed per week • Number of trees planted per year • Number of trees removed • Number of flowers planted annually • Number of calls for snow shoveling events in parks
024	Athletic Fields	Responsible for the maintenance and development of athletic fields. Maintenance includes striping, mowing, and trimming all take place. Soccer fields are overlaid at all parks. Soccer, football, and Lacrosse fields are held in City fields and parks and fields.	<ul style="list-style-type: none"> • Number of City league Baseball games played per field • Tournament games played per field • Contacts made from customers through Facebook and city website • Number of events at soccer fields played by Cody schools
025	Paths/Trails Maintenance & Development	Trails and pathways receive care for bathrooms, trash, vandalism, gravel repairs. Staff assists in construction, development, and volunteer oversight.	<ul style="list-style-type: none"> • Miles of trail maintained by City • Number of vandalism incidents reported per year
026	Brush Removal Services	Parks staff takes care of City brush chipping from City resident requests. Streets crew assists as needed. Brush is stored and available to the public for no charge.	<ul style="list-style-type: none"> • Number of calls per service for brush pick up
027	Recreation Administration	Recreation administration includes the Director, Rec Supervisor, Admin Assistant, FT rec employees and several regular PT, seasonal and provisional employees. Special events, front desk, reservations, child care, preschool and facility light cleaning. Development of programs and activities, brochure development, social media management. Administration is responsible for developing and monitoring budgets, vouchers, purchase cards, reservations, grant and project administration, and personnel actions. Provides support to Shoshone Recreation District, Cody Recreation Foundation and Park County Parks and Recreation.	<ul style="list-style-type: none"> • Number of front desk customer contacts • Number of Facebook and website customer contacts

Program Descriptions

Program #	Program Name	Description	Performance Measures
028	Recreation Youth Activities	Responsibilities include youth programs, fitness, athletics, and After School Activities Program (ASAP) for school age youth. Expose participants to opportunities to experience a wide variety of affordable programs and special activities with the goal of enriching their physical and mental well-being.	<ul style="list-style-type: none"> • Number of programs offered • Number of registrations • Number of cancelled programs • Number of new programs
029	Recreation Adult Activities	Responsibilities include adult programs, fitness, athletics, personal trainers, fitness equipment maintenance, and the City's wellness plan. Expose multi-generational participants to opportunities to experience a wide variety of affordable programs and special activities with the goal of enriching their physical and mental well-being.	<ul style="list-style-type: none"> • Number of programs offered • Number of registrations • Number of cancelled programs • Number of new programs
030	City-Sponsored Events – Recreation	Recreation staff works closely with a variety of community businesses and individuals to continue to offer a number of unique programs such as Concerts in the Park, FREE live music during the summer on Thursday evenings in the City Park Bandshell. School's Out, Stay Safe--a safety program to encourage the public to recognize and utilize the Recreation Center as a safe place during out-of-school time.	<ul style="list-style-type: none"> • Number of community events held at rec center • Hours of staff time
031	Aquatics Administration	Responsible for the administration of aquatics-related programs offered at the Recreation Center. This division works with the dry side for events promoting the Center.	<ul style="list-style-type: none"> • Number of birthday party rentals per year • Number of group reservations per year
032	Aquatics Youth & Adult Activities	Promotes water safety, leisure, fitness, competitive and recreation opportunities that enrich the lives of people. The aquatic facility is utilized for group reservations, birthday parties, swim lessons held year-round, private lessons, and program activities for homeschool kids and parents.	<ul style="list-style-type: none"> • Number of programs offered • Number of registrations • Number of cancelled programs • Number of new programs
033	Aquatics Safety Training	Responsible for developing and implementing swim-based courses, train lifeguards, and instructors. Adult & Pediatric First Aid/CPR/AED, and Basic Babysitting Training.	<ul style="list-style-type: none"> • Number of programs offered • Number of registrations • Number of cancelled programs • Number of new programs

Program Descriptions

Program #	Program Name	Description	Performance Measures
034	City-Sponsored Events – Aquatics	School's Out, Stay Safe—a program to encourage the public to recognize and utilize the Recreation Center as a safe place during out-of-school time. Staff offers a variety of activities on early dismissal and no-school days. Most programs are offered FREE to members or a daily entrance fee for nonmembers. Nonmembers can inquire about donated guest passes for entry.	<ul style="list-style-type: none"> • Number of community events held at rec center • Hours of staff time • Number of out of area groups • Number of swim meets per year
035	Athletics Administration	Responsible for coordinating athletic events, recruiting referees, score keepers, coordinating facilities, and registrations.	<ul style="list-style-type: none"> • Number of programs offered • Number of registrations • Number of cancelled programs • Number of new programs
036	Athletics Youth Programs	Includes baseball events, youth soccer and youth basketball.	<ul style="list-style-type: none"> • Number of programs offered • Number of registrations • Number of cancelled programs • Number of new programs
037	Athletics Adult Programs	Includes volleyball, kickball, softball, and wiffleball.	<ul style="list-style-type: none"> • Number of programs offered • Number of registrations • Number of cancelled programs • Number of new programs
038	Athletics Mini Golf	City owned and operated mini golf course open in the spring and summer as well as for special events.	<ul style="list-style-type: none"> • Number of rounds played • Number of party reservations
039	School District Programs	Use of pools, racquetball, kayak and other life sports conducted during the school day at Rec Center. SD6 also uses city owned fields and the aquatic facility is utilized for PCSD6 competitive swim meets and practices.	<ul style="list-style-type: none"> • Number of school district hours used • Number of school district events held
040	Recreation Facility Public & Day Use	Use of the recreation facility by members, non-members, groups, etc.	<ul style="list-style-type: none"> • Number of daily visits • Number of memberships by type

Program Descriptions

Program #	Program Name	Description	Performance Measures
041	Auditorium & Clubroom	The auditorium and clubroom are City facilities available for the public to rent for social gathering or business such as auctions or craft shows.	<ul style="list-style-type: none"> • Number of facility rental days per year • Number of events held per year • Number of table/chair rentals per year
042	Leased Facilities	Facility functions for leased City-owned buildings include providing support for Senior Center, Chamber of Commerce campus, and Nichol Mall.	<ul style="list-style-type: none"> • Number of service calls by facility • Number of staff hours spent per facility • Number of months of vacancies
043	Public Works Administration	Provides administrative direction and support to the public works units; implements and enforces department policies and procedures; maintains day-to-day operations, documentation and workflow.	<ul style="list-style-type: none"> • Number of permits issued • Number of contractor licenses issued • Number of days to process meeting minutes
044	Engineering	Provides engineering direction, review and coordination for the City. Includes design review for all development proposals and capital improvement budget review.	<ul style="list-style-type: none"> • Percent of projects completed within budget • Number of days to review development plans
045	Planning, Zoning & Subdivisions	Maintain a current master plan for the community; updated the City's land use and subdivision regulations; implement and administer the City's land use and subdivision regulations and permitting processes; provides information regarding development rules and regulations, manages the Sheridan Ave sidewalk encroachment permit process.	<ul style="list-style-type: none"> • Average processing time for P&Z board applications • Percent of site plan reviews completed in 30 days or less • Percent of administrative sign reviews completed in 3 working days or less • Number of general customer inquiries
046	Building Inspection	Responsible for enforcing building codes, performing inspections, issuing certificates of occupancy, and issuing and monitoring deficiency notices.	<ul style="list-style-type: none"> • Number of community contacts • Number of days to review permit applications • Number of days to complete inspections • Number of contractor meetings • Number of inspections performed • Number of deficiency notices issued

Program Descriptions

Program #	Program Name	Description	Performance Measures
047	Streets Maintenance	Provides responsive and effective management and maintenance of streets, alleys, curbs, gutters and storm drainage.	<ul style="list-style-type: none"> • Number of road miles at 80% condition • Number of road miles at less than 80% condition • Number of alley miles graded • Percentage of drainage basins and pipe cleaned annually • Miles of road chip sealed annually • Response time to pot hole repair requests
048	Sign Maintenance	Installs and maintains all traffic control signs throughout the City in accordance with the Manual of Uniform Traffic Control.	<ul style="list-style-type: none"> • Percentage of signs inspected annually • Number of signs changed out or replaced • Number of new signs installed
049	Street Sweeping	Removal of dirt and debris from City roadways.	<ul style="list-style-type: none"> • Number of curb miles swept per hour
050	Snow Plowing & Snow Removal	Plowing of streets and the removal of accumulated snow.	<ul style="list-style-type: none"> • Percentage of snow routes completed within 4 hours of notification • Number of after-hours call outs • Number of hours spent on each priority route
051	Solid Waste Administration	Provides administrative direction and support for the Solid Waste functions; implements and enforces policies and procedures; maintains day-to-day operations, documentation and workflow.	<ul style="list-style-type: none"> • Number of timely personnel evaluations performed • Number of complaints received • Number of missed dumpsters/rollouts • Response time to requests for service changes
052	Solid Waste Collection	Responsible for the collection of household and commercial solid waste and green waste within the municipal bounds.	<ul style="list-style-type: none"> • Number of miles driven • Number of containers picked up • Tons of green waste picked up
053	Solid Waste Disposal	Responsible for the disposal of collected household and commercial solid waste at the landfill.	<ul style="list-style-type: none"> • Number of trips to the landfill • Tons disposed of at the landfill
054	Recycling	Responsible for the diversion of recyclable materials from the waste stream.	<ul style="list-style-type: none"> • Tons of cardboard picked up • Tons of materials collected at the recycling center

Program Descriptions

Program #	Program Name	Description	Performance Measures
055	Hazardous Waste Collection	Coordination with Park County and Park County Weed & Pest to collect hazardous waste materials.	<ul style="list-style-type: none"> • Tons collected • Number of collection events
056	Grass Collection	Responsible for the collection of green waste within the municipal bounds.	<ul style="list-style-type: none"> • Tons collected
057	Large Item Pickup	A service program provided during part of the year that allows citizens to call the City to collect large items such as furniture, appliances, etc. for disposal.	<ul style="list-style-type: none"> • Number of tons disposed • Number of service requests received • Number of service requests completed within 1 week of request
058	Water Administration	Provides administrative direction and support for the water functions; implements and enforces policies and procedures; maintains day-to-day operations, documentation and workflow.	<ul style="list-style-type: none"> • Number of timely personnel evaluations performed • Number of complaints received
059	Treated Water	Responsible for the efficient and cost-effective distribution of treated water through the municipality. The water shall be provided at a sufficient pressure and volume to meet firefighting standards as set by the DEQ and International Fire Code. Provide responsive and effective management and maintenance of the water distribution system.	<ul style="list-style-type: none"> • Number of new services • Number of water samples tested • Number of water breaks repaired • Percentage of water losses • Percentage of mains leak detected annually • Number of linear feet of mains rehabilitated or replaced
060	Raw Water	Responsible for the efficient and cost-effective distribution of raw water in available areas in the municipality.	<ul style="list-style-type: none"> • Number of leaks repaired • Number of linear feet of mains rehabilitated or replaced
061	Wastewater Administration	Provides administrative direction and support for the wastewater functions; implements and enforces policies and procedures; maintains day-to-day operations, documentation and workflow.	<ul style="list-style-type: none"> • Number of timely personnel evaluations performed • Number of complaints received

Program Descriptions

Program #	Program Name	Description	Performance Measures
062	Wastewater Collection	Responsible for the efficient and cost-effective means of collecting wastewater throughout the municipality. Provide responsive and effective management and maintenance of the wastewater system. The maintenance of the collection system shall be completed in a way that meets standards as set by the EPA and DEQ.	<ul style="list-style-type: none"> • Miles of lines jetted annually • Miles of mains root sawed annually • Miles of mains rehabilitated or replaced annually • Number of reported backups per mile of main
063	Wastewater Treatment	Responsible for the efficient and cost-effective means of treating the collected wastewater from the municipality. Provides responsive and effective management and maintenance of the treatment facilities. The maintenance of the treatment system is completed in a way that meets standards set by the EPA and DEQ.	<ul style="list-style-type: none"> • Number of days in compliance with discharge permit • Number of days out of compliance with discharge permit • Number of MGD treated
064	Electric Administration	Provides administrative direction and support for the electric functions; implements and enforces policies and procedures; maintains day-to-day operations, documentation and workflow.	<ul style="list-style-type: none"> • Number of inventory errors
065	Electric Engineering	Responsible for designing distribution system layouts for new projects; estimating project costs; reviews project planning	<ul style="list-style-type: none"> • Number of safety incidents annually • Percentage of system losses
		documents and provides comments to community planning; discusses system requirements and conceptual options with developers; designs retail rate structures for the City Council; maintains and updates system maps; ensures compliance with EPA requirements; reduces line losses through design and equipment specifications.	<ul style="list-style-type: none"> • Number of system designs prepared • Number of plans reviewed
066	Electric Distribution	Responsible for the construction and maintenance of distribution lines and street lights; responds to system outages and customer complaints; determines causes of disruptions and develops mitigation strategies; periodic infrared camera survey of lines and equipment; testing of meters for accuracy.	<ul style="list-style-type: none"> • Number of service disruptions • Number of after-hours call outs • Miles of lines checked with infrared • Number of meters tested
067	Substations	Responsible for monthly inspections; prepares and directs load transfers for routine maintenance; downloads and reviews equipment logs; implements system coordination study setting changes.	<ul style="list-style-type: none"> • Number of inspections performed • Number of transformer tests performed
068	Concerts in the Park	The Concerts in the Park series offers free outdoor concerts weekly in July and August each year.	<ul style="list-style-type: none"> • Number of concert attendees • Number of sponsorships received

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RESTRICTED RESERVES OVERVIEW

City of Cody FY18-19 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 FY18-19 are as follows:

Fund	Amount
General Fund	\$2,548,249
Solid Waste Fund	\$544,808
Water Fund	\$927,936
Wastewater Fund	\$394,352
Electric Fund	\$2,852,003
Total	\$7,267,348

General Fund

In addition to the operating reserve of \$2,454,921 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 FY18-19 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 \$5,700 – 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 \$544,808 for this fiscal year. There are no other restricted reserves in this fund.

Water Fund

In addition to the operating reserve of \$765,848 for this fiscal year which represents ninety (90) days of total operating and maintenance expenditures the restricted reserves of the Water Fund include:

- Wyoming Water Development Commission Reserve \$162,088 – This reserve was initially established in FY12-13 as part of the west strip waterline grant project. The City was 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. The City will also be required to fund a reserve for the beacon hill water tank project which was partially grant funded by the Wyoming Water Development Commission. The annual amount to be allocated to the reserve is \$12,088 beginning in FY18-19.

Wastewater Fund

The operating reserve requirement in the Wastewater Fund is \$344,352 for this fiscal year 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 \$2,852,003 for this fiscal year 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 FY18-19 Budget

City-wide Revenue

The FY18-19 budget includes \$34,149,136 in revenue City-wide. This represents an overall decrease of approximately 3% from the prior fiscal year. Of the total revenue, the Electric Fund encompasses 36% of revenue City-wide. The second largest fund is the General Fund with 28% of the total revenue.

Revenue Summary by Fund					
Description	FY17-18 Budget	FY18-19 Budget	Amount Change	Percent Change	
General Fund	\$ 10,686,332	\$ 9,476,169	\$ (1,210,163)	-11%	
Pass Through Grants	\$ 748,360	\$ 748,360	\$ -	0%	
Vehicle Replacement Fund	\$ 429,741	\$ 476,681	\$ 46,940	11%	
Lodging Tax Fund	\$ 127,000	\$ 127,000	\$ -	0%	
Public Improvements Fund	\$ -	\$ -	\$ -	0%	
Specific Purpose Tax Fund	\$ 2,307,672	\$ 2,043,463	\$ (264,209)	-11%	
Solid Waste Fund	\$ 2,299,491	\$ 2,303,560	\$ 4,069	0%	
Water Fund	\$ 3,616,201	\$ 4,498,935	\$ 882,734	24%	
Wastewater Fund	\$ 2,368,001	\$ 2,220,369	\$ (147,632)	-6%	
Electric Fund	\$ 12,626,605	\$ 12,254,599	\$ (372,006)	-3%	
	\$ 35,209,403	\$ 34,149,136	\$ (1,060,267)	-3%	

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 Specific Purpose Tax Fund, and the Vehicle Replacement Fund. These funds account for approximately 38% of the City's total revenue.

FY18-19 Revenue Summary by Fund					
Description	General Fund	Lodging Tax Fund	Vehicle Replacement Fund	Specific Purpose Tax Fund	Total Revenue
Local Taxes	\$ 944,123	\$ -	\$ -	\$ -	\$ 944,123
Intergovernmental	\$ 5,348,640	\$ 127,000	\$ -	\$ 2,043,463	\$ 7,519,103
Licenses & Permits	\$ 334,177	\$ -	\$ -	\$ -	\$ 334,177
Fines & Assessments	\$ 109,100	\$ -	\$ -	\$ -	\$ 109,100
Charges for Services	\$ 1,297,770	\$ -	\$ -	\$ -	\$ 1,297,770
Miscellaneous	\$ 198,555	\$ -	\$ -	\$ -	\$ 198,555
Interfund Transfers	\$ 956,874	\$ -	\$ 476,681	\$ -	\$ 1,433,554
Operating Grants & Contributions	\$ 13,477	\$ -	\$ -	\$ -	\$ 13,477
Pass Through Grants	\$ 748,360	\$ -	\$ -	\$ -	\$ 748,360
Other Financing	\$ 273,454	\$ -	\$ -	\$ -	\$ 273,454
	\$ 10,224,529	\$ 127,000	\$ 476,681	\$ 2,043,463	\$ 12,871,673

REVENUE OVERVIEW

City of Cody FY18-19 Budget

Within the Governmental Type Funds, 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.

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 9% 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 FY18-19 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 52% 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 FY18-19 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 FY18-19 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)

❖ *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

❖ *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)

REVENUE OVERVIEW

City of Cody FY18-19 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 3% 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 FY18-19 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 FY18-19 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 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 FY18-19 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 13% 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 FY18-19 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 2% 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

❖ 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

REVENUE OVERVIEW

City of Cody FY18-19 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 less than 1% 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 & Other Contributions

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. The City also 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.

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 FY18-19 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. The Governmental Funds have no capital revenue for this fiscal year.

❖ *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

REVENUE OVERVIEW

City of Cody FY18-19 Budget

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 9% of the total revenue for the Governmental-Type funds.

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 62% of the City's total revenues.

FY18-19 Revenue Summary by Fund

Description	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund	Total Revenue
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 2,283,401	\$ 3,413,923	\$ 1,479,364	\$ 12,222,599	\$ 19,399,287
Miscellaneous	\$ 15,559	\$ 20,121	\$ 4,108	\$ 32,000	\$ 71,788
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Grants & Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Pass Through Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing	\$ 4,600	\$ 1,064,891	\$ 736,898	\$ -	\$ 1,806,389
	\$ 2,303,560	\$ 4,498,935	\$ 2,220,369	\$ 12,254,599	\$ 21,277,463

REVENUE OVERVIEW

City of Cody FY18-19 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 91% 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 FY18-19 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 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 FY18-19 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 8% 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 two loans from the State Loan and Investments Board totaling \$4,052,350 to fund the wastewater facility upgrade project. This year's budget includes \$736,898 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

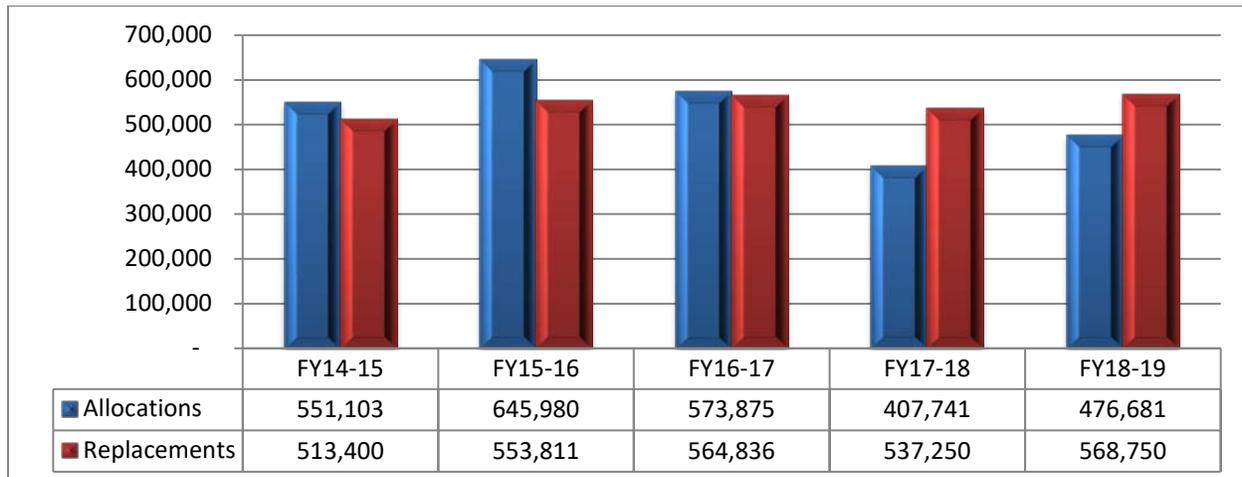
City of Cody FY18-19 Budget

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 5-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 FY18-19 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 FY18-19 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 FY18-19 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.

FY18-19 Allocations and Replacements

Allocations for this fiscal year are budgeted for \$476,681. Based on the replacement schedule the expenditures from this fund are budgeted to be \$568,750 for replacements in the General Fund, Wastewater Fund and Electric Fund.

General Government	Pickup Truck	Scheduled replacement of a 2006 Chevy Colorado	\$ 35,000
General Government	SUV	Replacing an unused sedan with a 4-wheel drive used vehicle for City travel	\$ 20,000
Police	Patrol Car	Scheduled replacement of a 2010 Impala	\$ 39,750
Police	Patrol Car	Scheduled replacement of a 2007 Ford Pickup	\$ 48,000
Parks	Pickup Truck	Scheduled replacement of a 1999 Dodge Pickup	\$ 35,000
Public Works	SUV	Scheduled replacement of a 2001 Chevy Blazer	\$ 30,000
Public Works	Pickup Truck	Scheduled replacement of a 2001 Chevy Pickup	\$ 36,000
Public Works	Dump Truck	Scheduled replacement of a 2003 International	\$ 165,000
Public Works	Motor grader	Scheduled replacement of a 1973 JD Motor grader	\$ 160,000
		Total	\$ 568,750

Ongoing Replacement Schedule

Vehicle and equipment replacements are currently scheduled out through the year 2034 and total \$8,847,705 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, 2018, this fund is estimated to be at 85% of the funding requirements based on the current replacement schedule.

Budget Summary Section

FY18-19 Budget

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City of Cody, Wyoming
Fiscal Year Budget Comparative Revenue and Expenses - All Funds
FY18-19 Budget

Comparison by Fund

Revenue Summary by Fund						Expense Summary by Fund					
Description	FY16-17 Actual	FY17-18 Budget	FY18-19 Budget	Amount Change	Percent Change	Description	FY16-17 Actual	FY17-18 Budget	FY18-19 Budget	Amount Change	Percent Change
General Fund	\$ 11,756,259	\$ 10,686,332	\$ 9,476,169	\$ (1,210,163)	-11%	General Fund	\$ 10,999,842	\$ 10,907,422	\$ 9,654,161	\$ (1,253,261)	-11%
Pass Through Grants	\$ -	\$ 748,360	\$ 748,360	\$ -	0%	Pass Through Grants	\$ -	\$ 748,360	\$ 748,360	\$ -	0%
Vehicle Replacement Fund	\$ 599,435	\$ 429,741	\$ 476,681	\$ 46,940	11%	Vehicle Replacement Fund	\$ 519,001	\$ 537,250	\$ 568,750	\$ 31,500	6%
Lodging Tax Fund	\$ 126,955	\$ 127,000	\$ 127,000	\$ -	0%	Lodging Tax Fund	\$ 156,227	\$ 156,265	\$ 132,841	\$ (23,424)	-15%
Public Improvements Fund	\$ -	\$ -	\$ -	\$ -	0%	Public Improvements Fund	\$ 2,500	\$ 14,040	\$ -	\$ (14,040)	-100%
Specific Purpose Tax Fund	\$ 133,471	\$ 2,307,672	\$ 2,043,463	\$ (264,209)	-11%	Specific Purpose Tax Fund	\$ -	\$ 713,400	\$ 1,506,768	\$ 793,368	111%
Solid Waste Fund	\$ 2,294,064	\$ 2,299,491	\$ 2,303,560	\$ 4,069	0%	Solid Waste Fund	\$ 2,244,067	\$ 2,365,387	\$ 2,393,484	\$ 28,097	1.2%
Water Fund	\$ 3,273,087	\$ 3,616,201	\$ 4,498,935	\$ 882,734	24%	Water Fund	\$ 3,164,749	\$ 3,439,796	\$ 4,834,002	\$ 1,394,206	41%
Wastewater Fund	\$ 3,158,322	\$ 2,368,001	\$ 2,220,369	\$ (147,632)	-6%	Wastewater Fund	\$ 3,785,875	\$ 2,881,206	\$ 2,479,219	\$ (401,987)	-14%
Electric Fund	\$ 12,573,971	\$ 12,626,605	\$ 12,254,599	\$ (372,006)	-3%	Electric Fund	\$ 12,348,344	\$ 13,285,445	\$ 12,240,899	\$ (1,044,546)	-8%
	\$ 33,915,564	\$ 35,209,403	\$ 34,149,136	\$ (1,060,267)	-3%		\$ 33,220,605	\$ 35,048,571	\$ 34,558,484	\$ (490,087)	-1%

Comparison by Category

Revenue Summary by Category						Expense Summary by Category					
Description	FY16-17 Actual	FY17-18 Budget	FY18-19 Budget	Amount Change	Percent Change	Description	FY16-17 Actual	FY17-18 Budget	FY18-19 Budget	Amount Change	Percent Change
Local Taxes	\$ 1,845,669	\$ 880,278	\$ 944,123	\$ 63,845	7%	Personnel	\$ 8,610,889	\$ 9,286,038	\$ 9,891,319	\$ 605,281	7%
Intergovernmental	\$ 4,629,544	\$ 6,750,480	\$ 7,519,103	\$ 768,623	11%	Staff Development	\$ -	\$ -	\$ 115,839	\$ 115,839	0%
Licenses & Permits	\$ 417,424	\$ 312,200	\$ 334,177	\$ 21,977	7%	Maintenance & Repairs	\$ 2,033,156	\$ 2,069,198	\$ 776,229	\$ (1,292,969)	-62%
Fines & Assessments	\$ 92,273	\$ 75,797	\$ 109,100	\$ 33,303	44%	Purchased Services	\$ 14,736,236	\$ 14,390,305	\$ 13,306,829	\$ (1,083,476)	-8%
Charges for Services	\$ 20,942,604	\$ 21,130,495	\$ 20,697,057	\$ (433,438)	-2%	Outside Agency Support	\$ -	\$ -	\$ 294,675	\$ 294,675	0%
Miscellaneous	\$ 233,522	\$ 153,411	\$ 270,343	\$ 116,932	76%	Risk Management	\$ -	\$ -	\$ 184,104	\$ 184,104	0%
Operating Grants	\$ 365,836	\$ 427,416	\$ 13,477	\$ (413,939)	-97%	Materials & Supplies	\$ -	\$ -	\$ 1,076,484	\$ 1,076,484	0%
Pass Through Grants	\$ -	\$ 748,360	\$ 748,360	\$ -	0%	Debt Service	\$ -	\$ 120,902	\$ 120,901	\$ (1)	0%
Interfund Transfers	\$ 1,688,647	\$ 2,764,550	\$ 1,433,554	\$ (1,330,996)	-48%	Operating Grants	\$ 41,143	\$ 125,404	\$ 8,887	\$ (116,517)	-93%
Capital & Other Financing Sources	\$ 3,700,045	\$ 1,966,416	\$ 2,079,843	\$ 113,427	6%	Pass Through Grants	\$ -	\$ 748,360	\$ 748,360	\$ -	0%
	\$ 33,915,564	\$ 35,209,403	\$ 34,149,136	\$ (1,060,267)	-3%	Interfund Transfers	\$ 1,688,647	\$ 2,764,550	\$ 1,433,554	\$ (1,330,996)	-48%
			\$ -			Non-cash Expenses	\$ 1,390,552	\$ 1,473,681	\$ 1,456,941	\$ (16,740)	-1%
						Capital Outlay	\$ 4,719,982	\$ 4,070,133	\$ 5,144,362	\$ 1,074,229	26%
	\$ 33,915,564	\$ 35,209,403	\$ 34,149,136	\$ (1,060,267)	-3%		\$ 33,220,605	\$ 35,048,571	\$ 34,558,484	\$ (490,087)	-1%

Staff development was previously included in materials & supplies
 Maintenance & repairs and materials & supplies were previously combined into one category
 Risk management was previously included in purchased services
 Outside agency support was previously included in purchased services

City of Cody, Wyoming
Revenue and Expense Category Summary by Fund - All Funds
FY18-19 Budget

FY18-19 Revenue Summary by Fund									
Description			Vehicle Replacement		Specific Purpose Tax				Total Revenue
	General Fund	Lodging Tax Fund	Fund	Fund	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund	
Local Taxes	\$ 944,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 944,123
Intergovernmental	\$ 5,348,640	\$ 127,000	\$ -	\$ 2,043,463	\$ -	\$ -	\$ -	\$ -	\$ 7,519,103
Licenses & Permits	\$ 334,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334,177
Fines & Assessments	\$ 109,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,100
Charges for Services	\$ 1,297,770	\$ -	\$ -	\$ -	\$ 2,283,401	\$ 3,413,923	\$ 1,479,364	\$ 12,222,599	\$ 20,697,057
Miscellaneous	\$ 198,555	\$ -	\$ -	\$ -	\$ 15,559	\$ 20,121	\$ 4,108	\$ 32,000	\$ 270,343
Interfund Transfers	\$ 956,874	\$ -	\$ 476,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,433,554
Operating Grants & Contributions	\$ 13,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,477
Pass Through Grants	\$ 748,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 748,360
Other Financing	\$ 273,454	\$ -	\$ -	\$ -	\$ 4,600	\$ 1,064,891	\$ 736,898	\$ -	\$ 2,079,843
	\$ 10,224,529	\$ 127,000	\$ 476,681	\$ 2,043,463	\$ 2,303,560	\$ 4,498,935	\$ 2,220,369	\$ 12,254,599	\$ 34,149,136

FY18-19 Expense Summary by Fund									
Description			Vehicle Replacement		Specific Purpose Tax				Total Expenses
	General Fund	Lodging Tax Fund	Fund	Fund	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund	
Personnel	\$ 6,279,766	\$ 109,789	\$ -	\$ -	\$ 979,365	\$ 757,870	\$ 409,151	\$ 1,355,378	\$ 9,891,319
Staff Development	\$ 94,430	\$ -	\$ -	\$ -	\$ 2,601	\$ 4,606	\$ 2,965	\$ 11,236	\$ 115,839
Maintenance & Repairs	\$ 488,930	\$ -	\$ -	\$ -	\$ 51,609	\$ 83,741	\$ 79,857	\$ 72,092	\$ 776,229
Purchased Services	\$ 1,237,786	\$ 2,552	\$ -	\$ -	\$ 893,571	\$ 1,743,812	\$ 189,921	\$ 9,239,186	\$ 13,306,829
Outside Agency Support	\$ 274,675	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294,675
Risk Management	\$ 79,971	\$ -	\$ -	\$ -	\$ 6,128	\$ 45,997	\$ 7,453	\$ 44,555	\$ 184,104
Materials & Supplies	\$ 567,456	\$ 500	\$ -	\$ -	\$ 133,717	\$ 84,761	\$ 62,808	\$ 227,243	\$ 1,076,484
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,901	\$ -	\$ 120,901
Operating Grants	\$ 8,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,887
Pass Through Grants	\$ 748,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 748,360
Interfund Transfers	\$ 313,275	\$ -	\$ -	\$ -	\$ 184,253	\$ 181,221	\$ 94,001	\$ 660,805	\$ 1,433,554
Non-Cash Expenses	\$ 39,422	\$ -	\$ -	\$ -	\$ 112,240	\$ 342,605	\$ 504,353	\$ 458,322	\$ 1,456,941
Capital Outlay	\$ 269,563	\$ -	\$ 568,750	\$ 1,506,768	\$ 30,000	\$ 1,589,389	\$ 1,007,808	\$ 172,084	\$ 5,144,362
	\$ 10,402,521	\$ 132,841	\$ 568,750	\$ 1,506,768	\$ 2,393,484	\$ 4,834,002	\$ 2,479,219	\$ 12,240,899	\$ 34,558,484

City of Cody
Cash Flow Summary - All Funds
FY18-19 Budget

	Governmental Type Funds				Business Type Funds				
	General Fund	Vehicle Replacement	Lodging Tax	Specific Purpose Tax	Solid Waste	Water	Wastewater	Electric	Total
<u>Projected Beginning Cash & Investments as of July 1</u>	\$ 7,960,905	\$ 2,679,666	\$ 7,527	\$ 2,153,939	\$ 2,634,946	\$ 3,892,612	\$ 1,862,623	\$ 3,317,823	\$ 24,510,041
Total Operating Revenue	9,267,656	-	127,000	2,043,463	2,303,560	3,434,044	1,483,472	12,254,599	30,913,794
Total Operating Expenses	9,819,684	-	132,841	-	2,179,231	3,063,392	1,377,410	11,408,011	27,980,568
<u>Operating Surplus(Deficit)</u>	<u>(552,028)</u>	<u>-</u>	<u>(5,841)</u>	<u>2,043,463</u>	<u>124,329</u>	<u>370,652</u>	<u>106,062</u>	<u>846,588</u>	<u>2,933,226</u>
Total Capital Revenue	-	-	-	-	-	1,064,891	736,898	-	1,801,789
Total Capital Expenses	269,563	568,750	-	1,506,768	30,000	1,589,389	1,007,808	172,084	5,144,362
<u>Capital Surplus(Deficit)</u>	<u>(269,563)</u>	<u>(568,750)</u>	<u>-</u>	<u>(1,506,768)</u>	<u>(30,000)</u>	<u>(524,498)</u>	<u>(270,910)</u>	<u>(172,084)</u>	<u>(3,342,573)</u>
Total Interfund Transfers In	956,874	476,681	-	-	-	-	-	-	1,433,554
Total Interfund Transfers Out	313,275	-	-	-	184,253	181,221	94,001	660,805	1,433,554
<u>Intefund Transfers Surplus(Deficit)</u>	<u>643,599</u>	<u>476,681</u>	<u>-</u>	<u>-</u>	<u>(184,253)</u>	<u>(181,221)</u>	<u>(94,001)</u>	<u>(660,805)</u>	<u>-</u>
<u>Total Budget Surplus(Deficit)</u>	<u>\$ (177,992)</u>	<u>\$ (92,069)</u>	<u>\$ (5,841)</u>	<u>\$ 536,695</u>	<u>\$ (89,924)</u>	<u>\$ (335,067)</u>	<u>\$ (258,850)</u>	<u>\$ 13,700</u>	<u>\$ (409,348)</u>
Accrued Liabilities, Receivables & Depreciation	(550,000)	-	-	-	107,297	330,574	497,370	429,889	815,130
<u>Ending Total Cash & Investments Balance</u>	<u>\$ 7,232,913</u>	<u>\$ 2,587,597</u>	<u>\$ 1,686</u>	<u>\$ 2,690,634</u>	<u>\$ 2,652,319</u>	<u>\$ 3,888,119</u>	<u>\$ 2,101,143</u>	<u>\$ 3,761,412</u>	<u>\$ 24,915,823</u>
Restricted Reserves									
Operating & Depreciation	2,454,921	-	-	-	544,808	765,848	344,352	2,852,003	6,961,932
Specific Use	93,328	-	-	-	-	-	-	-	93,328
Capital	-	-	-	-	-	-	50,000	-	50,000
WWDC	-	-	-	-	-	162,088	-	-	162,088
<u>Total Restricted Reserves</u>	<u>2,548,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>544,808</u>	<u>927,936</u>	<u>394,352</u>	<u>2,852,003</u>	<u>7,267,348</u>
	26%				25%	30%	29%	25%	26%
<u>Projected Ending Total Unrestricted Cash & Investments Balance</u>	<u>\$ 4,684,664</u>	<u>\$ 2,587,597</u>	<u>\$ 1,686</u>	<u>\$ 2,690,634</u>	<u>\$ 2,107,512</u>	<u>\$ 2,960,183</u>	<u>\$ 1,706,791</u>	<u>\$ 909,409</u>	<u>\$ 17,648,476</u>

City of Cody, Wyoming
Program Summary - by Fund
FY18-19 Budget

Program	General Fund	Lodging Tax Fund	Vehicle Replacement Fund	Specific Purpose Tax Fund	Solid Waste Fund	Water Fund	Wastewater			Total Expenses	Total Revenue	Program Surplus(Deficit)
							Fund	Fund	Electric Fund			
000 Unassigned	\$ 313,275	\$ -	\$ -	\$ -	\$ 184,253	\$ 181,221	\$ 94,001	\$ 660,805	\$ 1,433,554	\$ 10,858,514	\$ 9,424,960	
001 Finance & Accounting	\$ 127,663	\$ -	\$ -	\$ -	\$ 16,598	\$ 28,427	\$ 29,217	\$ 95,779	\$ 297,685	\$ 13,505	\$ (284,180)	
002 Human Resources & Payroll	\$ 110,336	\$ -	\$ -	\$ -	\$ 9,618	\$ 5,024	\$ 2,912	\$ 10,684	\$ 138,573	\$ -	\$ (138,573)	
003 Information Technology	\$ 330,422	\$ -	\$ -	\$ -	\$ 8,276	\$ 6,273	\$ 6,297	\$ 12,404	\$ 363,671	\$ -	\$ (363,671)	
004 Grants Administration	\$ 5,048	\$ -	\$ -	\$ -	\$ -	\$ 4,433	\$ 16,491	\$ -	\$ 25,972	\$ -	\$ (25,972)	
005 City-Sponsored Events	\$ -	\$ 111,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,941	\$ -	\$ (111,941)	
006 City Facilities	\$ 867,594	\$ -	\$ -	\$ -	\$ 21,535	\$ 94,624	\$ 150,204	\$ 40,471	\$ 1,174,427	\$ 58,210	\$ (1,116,217)	
007 Fleet Maintenance	\$ 277,915	\$ -	\$ -	\$ -	\$ 118,890	\$ 5,821	\$ 22,570	\$ 22,236	\$ 447,432	\$ -	\$ (447,432)	
008 Municipal Court	\$ 137,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,459	\$ 109,100	\$ (28,359)	
009 Utility Billing	\$ 52,126	\$ -	\$ -	\$ -	\$ 98,636	\$ 92,046	\$ 86,808	\$ 113,251	\$ 442,867	\$ 106,400	\$ (336,467)	
010 Governing Body	\$ 146,250	\$ -	\$ -	\$ -	\$ 30,588	\$ 27,878	\$ 26,920	\$ 34,455	\$ 266,092	\$ -	\$ (266,092)	
011 Administration	\$ 24,857	\$ -	\$ -	\$ -	\$ 29,247	\$ 26,655	\$ 25,740	\$ 32,944	\$ 139,442	\$ -	\$ (139,442)	
012 Pass Through Grants	\$ 758,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,874	\$ 748,360	\$ (10,514)	
013 City Clerk	\$ 54,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,022	\$ 71,227	\$ 17,205	
014 Outside Agency Support	\$ 274,675	\$ 20,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,575	\$ -	\$ (295,575)	
015 Police Administration	\$ 408,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 408,756	\$ 2,300	\$ (406,456)	
016 Code Enforcement	\$ 44,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,541	\$ -	\$ (44,541)	
017 Animal Control	\$ 111,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,501	\$ -	\$ (111,501)	
018 Patrol & Traffic	\$ 1,495,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,495,934	\$ 6,740	\$ (1,489,194)	
019 Special Programs	\$ 79,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,985	\$ 3,000	\$ (76,985)	
020 Investigations & Evidence	\$ 563,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 563,004	\$ 450	\$ (562,554)	
021 School Resource Officer	\$ 76,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,777	\$ 46,205	\$ (30,573)	
022 Parks Administration	\$ 155,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,861	\$ 2,700	\$ (153,161)	
023 Parks Maintenance & Development	\$ 272,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,985	\$ 10,105	\$ (262,880)	
024 Athletic Fields	\$ 113,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,110	\$ 21,579	\$ (91,531)	
025 Paths/Trails Maintenance & Development	\$ 78,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,429	\$ -	\$ (78,429)	
026 Brush Removal Service	\$ -	\$ -	\$ -	\$ -	\$ 17,632	\$ -	\$ -	\$ -	\$ 17,632	\$ -	\$ (17,632)	
027 Recreation Administration	\$ 430,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,637	\$ 5,736	\$ (424,901)	
028 Recreation Youth Activities	\$ 300,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,456	\$ 139,313	\$ (161,144)	
029 Recreation Adult Activities	\$ 122,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,539	\$ 64,156	\$ (58,384)	
030 City-Sponsored Events - Recreation	\$ 44,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,515	\$ 1,445	\$ (43,070)	
031 Aquatics Administration	\$ 149,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,498	\$ 6,636	\$ (142,862)	
032 Aquatics Youth & Adult Activities	\$ 283,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283,838	\$ 39,075	\$ (244,763)	
033 Aquatics Safety Training Programs	\$ 94,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,558	\$ 4,977	\$ (89,581)	
034 City-Sponsored Events - Aquatics	\$ 20,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,897	\$ -	\$ (20,897)	
035 Athletics Administration	\$ 19,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,102	\$ -	\$ (19,102)	
036 Athletics Youth Programs	\$ 20,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,014	\$ 32,146	\$ 12,132	
037 Athletics Adult Programs	\$ 16,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,820	\$ 22,623	\$ 5,802	
038 Athletics Mini Golf	\$ 28,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,086	\$ 53,887	\$ 25,801	
039 School District Programs	\$ 65,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,379	\$ 40,250	\$ (25,129)	
040 Public & Day Use	\$ 54,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,545	\$ 116,280	\$ 61,735	
041 Auditorium/Clubroom	\$ 137,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,891	\$ 28,218	\$ (109,673)	
042 Leased Facilities	\$ 29,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,671	\$ 31,625	\$ 1,954	
043 Public Works Administration	\$ 165,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,856	\$ -	\$ (165,856)	
044 Engineering	\$ 23,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,551	\$ -	\$ (23,551)	
045 Planning, Zoning & Subdivisions	\$ 154,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,792	\$ 10,270	\$ (144,522)	
046 Building Inspection	\$ 190,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,373	\$ 248,000	\$ 57,627	
047 Streets Maintenance	\$ 600,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,200	\$ 7,500	\$ (592,700)	
048 Sign Maintenance	\$ 81,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,421	\$ -	\$ (81,421)	
049 Street Sweeping	\$ 52,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,465	\$ -	\$ (52,465)	

City of Cody, Wyoming
Program Summary - by Fund
FY18-19 Budget

Program	Fund									Total Expenses	Total Revenue	Program Surplus(Deficit)
	General Fund	Lodging Tax Fund	Vehicle Replacement Fund	Specific Purpose Tax Fund	Solid Waste Fund	Water Fund	Wastewater Fund	Electric Fund				
050 Snow Plowing & Snow Removal	\$ 141,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,267	\$ -	\$ (141,267)
051 Solid Waste Administration	\$ -	\$ -	\$ -	\$ -	\$ 61,918	\$ -	\$ -	\$ -	\$ -	\$ 61,918	\$ -	\$ (61,918)
052 Solid Waste Collection	\$ -	\$ -	\$ -	\$ -	\$ 502,225	\$ -	\$ -	\$ -	\$ -	\$ 502,225	\$ 1,289,195	\$ 786,970
053 Solid Waste Disposal	\$ -	\$ -	\$ -	\$ -	\$ 962,520	\$ -	\$ -	\$ -	\$ -	\$ 962,520	\$ 823,981	\$ (138,539)
054 Recycling	\$ -	\$ -	\$ -	\$ -	\$ 264,132	\$ -	\$ -	\$ -	\$ -	\$ 264,132	\$ 175,230	\$ (88,902)
055 Hazardous Waste Collection	\$ -	\$ -	\$ -	\$ -	\$ 12,642	\$ -	\$ -	\$ -	\$ -	\$ 12,642	\$ -	\$ (12,642)
056 Grass Collection	\$ -	\$ -	\$ -	\$ -	\$ 11,868	\$ -	\$ -	\$ -	\$ -	\$ 11,868	\$ -	\$ (11,868)
057 Large Item Pickup	\$ -	\$ -	\$ -	\$ -	\$ 12,906	\$ -	\$ -	\$ -	\$ -	\$ 12,906	\$ -	\$ (12,906)
058 Water Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,008	\$ -	\$ -	\$ -	\$ 109,008	\$ -	\$ (109,008)
059 Treated Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,311,025	\$ -	\$ -	\$ -	\$ 2,311,025	\$ 3,097,865	\$ 786,840
060 Raw Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 352,180	\$ -	\$ -	\$ -	\$ 352,180	\$ 325,058	\$ (27,122)
061 Wastewater Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,173	\$ -	\$ -	\$ 93,173	\$ -	\$ (93,173)
062 Wastewater Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 486,205	\$ -	\$ -	\$ 486,205	\$ 751,002	\$ 264,797
063 Wastewater Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,873	\$ -	\$ -	\$ 430,873	\$ 728,662	\$ 297,789
064 Electric Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,524	\$ -	\$ 158,524	\$ 1,601	\$ (156,923)
065 Electric Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,480	\$ -	\$ 166,480	\$ 2,836	\$ (163,644)
066 Electric Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,107,258	\$ -	\$ 10,107,258	\$ 11,637,815	\$ 1,530,557
067 Substations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 613,524	\$ -	\$ 613,524	\$ 586,847	\$ (26,678)
068 Concerts in the Park	\$ 23,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,186	\$ 16,725	\$ (6,461)
000 Capital	\$ 269,563	\$ -	\$ 568,750	\$ 1,506,768	\$ 30,000	\$ 1,589,389	\$ 1,007,808	\$ 172,084	\$ -	\$ 5,144,362	\$ 1,801,789	\$ (3,342,573)
Totals	\$ 10,402,521	\$ 132,841	\$ 568,750	\$ 1,506,768	\$ 2,393,484	\$ 4,834,002	\$ 2,479,219	\$ 12,240,899	\$ -	\$ 34,558,484	\$ 34,149,136	\$ (409,348)

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General Fund Line Item Budget Section

FY18-19 Budget

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City of Cody, Wyoming

FY18-19 Budget

General Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
General Government								
10	20	000	410	002	Franchise Fees	\$250,000	Local Taxes	Revenue
			410	001	Property Taxes	\$694,123	Local Taxes	Revenue
			420	009	Sales Taxes	\$2,823,967	Intergovernmental	Revenue
			420	010	Severance Taxes	\$353,000	Intergovernmental	Revenue
			420	008	Motor Vehicle Fees	\$165,000	Intergovernmental	Revenue
			420	007	Lottery Proceeds	\$33,450	Intergovernmental	Revenue
			420	005	Gasoline Taxes	\$430,200	Intergovernmental	Revenue
			420	004	State Fuel Reimbursement	\$10,200	Intergovernmental	Revenue
			420	003	Mineral Royalties	\$446,000	Intergovernmental	Revenue
			420	002	Direct Distribution Funding	\$657,900	Intergovernmental	Revenue
			420	001	Cigarette Taxes	\$75,000	Intergovernmental	Revenue
			420	012	Use Taxes	\$293,923	Intergovernmental	Revenue
			460	008	Interest Revenue	\$39,466	Miscellaneous	Revenue
			460	012	Oil Royalties	\$6,700	Miscellaneous	Revenue
			480	001	Transfers In - Franchise Fees	\$956,874	Interfund Transfers	Revenue
					Unassigned	\$ 7,235,803		
10	20	001	450	012	Record Fees	\$50	Charges for Services	Revenue
			460	015	Purchase Card Rebate	\$1,415	Miscellaneous	Revenue
					Finance & Accounting	\$ 1,465		
10	20	008	440	001	Court Fines	\$105,000	Fines & Assessments	Revenue
			440	002	Court Appointed Attorney Reimbursement	\$1,100	Fines & Assessments	Revenue
			440	003	Incarceration Reimbursement	\$3,000	Fines & Assessments	Revenue
					Municipal Court	\$ 109,100		
10	20	009	450	016	Service Application Fees	\$6,900	Charges for Services	Revenue

City of Cody, Wyoming

FY18-19 Budget

General Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	20	009	450	019	Utility Penalties & Fees	\$99,500	Charges for Services	Revenue
					Utility Billing	\$ 106,400		
10	20	012	471	014	Grants - WBC WY Authentic Products	\$748,360	Operating Grants & Contribution	Revenue
					Pass Through Grants	\$ 748,360		
10	20	013	430	004	General Business Licenses	\$1,900	License & Permits	Revenue
			430	005	LIQUOR LICENSES	\$66,277	License & Permits	Revenue
			450	012	Record Fees	\$50	Charges for Services	Revenue
			460	014	Miscellaneous Revenue	\$3,000	Miscellaneous	Revenue
					City Clerk	\$ 71,227		
TOTAL					General Government	\$ 8,272,355		

City of Cody, Wyoming

General Fund Revenue

FY18-19 Budget

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Police Department								
10	30	001	460	015	Purchase Card Rebate	\$1,098	Miscellaneous	Revenue
Finance & Accounting						\$ 1,098		
10	30	015	450	012	Record Fees	\$2,300	Charges for Services	Revenue
Police Administration						\$ 2,300		
10	30	018	470	003	Grants - WASCOP Tobacco Compliance	\$2,040	Operating Grants & Contribution	Revenue
			470	001	Grants - DOJ Bulletproof Vest	\$450	Operating Grants & Contribution	Revenue
			470	002	Grants - WASCOP Alcohol Compliance	\$4,250	Operating Grants & Contribution	Revenue
Patrol & Traffic						\$ 6,740		
10	30	019	460	002	Bomb Squad Reimbursements	\$3,000	Miscellaneous	Revenue
Special Programs						\$ 3,000		
10	30	020	470	001	Grants - DOJ Bulletproof Vest	\$450	Operating Grants & Contribution	Revenue
Investigations & Evidence						\$ 450		
10	30	021	460	018	School Resource Officer Reimbursement	\$46,205	Miscellaneous	Revenue
School Resource Officer						\$ 46,205		
TOTAL						\$ 59,793		
Police Department						\$ 59,793		

City of Cody, Wyoming

General Fund Revenue

FY18-19 Budget

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Parks & City Facilities								
10	40	000	420	013	Weed & Pest Distribution	\$60,000	Intergovernmental	Revenue
					Unassigned	\$ 60,000		
10	40	001	460	015	Purchase Card Rebate	\$893	Miscellaneous	Revenue
					Finance & Accounting	\$ 893		
10	40	022	430	005	Liquor Licenses	\$2,700	License & Permits	Revenue
					Parks Administration	\$ 2,700		
10	40	023	450	011	Public Facility & Equipment Rentals	\$10,105	Charges for Services	Revenue
					Parks Maintenance & Development	\$ 10,105		
10	40	024	450	011	Public Facility & Equipment Rentals	\$21,579	Charges for Services	Revenue
					Athletic Fields	\$ 21,579		
10	40	041	430	005	Liquor Licenses & Permits	\$800	License & Permits	Revenue
			450	011	Public Facility & Equipment Rentals	\$27,418	Charges for Services	Revenue
					Auditorium/Clubroom	\$ 28,218		
10	40	042	460	020	Lease Revenue - Other	\$125	Miscellaneous	Revenue
			460	009	Lease Revenue - Nichol Mall	\$21,900	Miscellaneous	Revenue
			460	011	Lease Revenue - Stock Center	\$9,600	Miscellaneous	Revenue
					Leased Facilities	\$ 31,625		
					TOTAL	\$ 155,120	Parks & City Facilities	

City of Cody, Wyoming

FY18-19 Budget

General Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Public Works								
10	50	001	460	015	Purchase Card Rebate	\$2,566	Miscellaneous	Revenue
Finance & Accounting						\$ 2,566		
10	50	045	430	006	P & Z Permits	\$7,000	License & Permits	Revenue
			450	017	Subdivision Development Fees	\$1,000	Charges for Services	Revenue
			460	013	Open Space Fees	\$2,270	Miscellaneous	Revenue
Planning, Zoning & Subdivisions						\$ 10,270		
10	50	046	430	001	Building Permits	\$213,000	License & Permits	Revenue
			430	002	Contractor Licenses	\$35,000	License & Permits	Revenue
Building Inspection						\$ 248,000		
10	50	047	430	003	Encroachment Permits	\$7,500	License & Permits	Revenue
Streets Maintenance						\$ 7,500		
TOTAL						\$ 268,336		

City of Cody, Wyoming

FY18-19 Budget

General Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Recreation Center								
10	60	000	450	013	Memberships & Daily Use Fees	\$644,393	Charges for Services	Revenue
			472	001	Endowment - Stock Foundation	\$75,360	Operating Grants & Contribution	Revenue
			472	006	Contributions - Shoshone Rec Dist	\$145,708	Operating Grants & Contribution	Revenue
					Unassigned	\$ 865,461		
10	60	001	460	015	Purchase Card Rebate	\$2,008	Miscellaneous	Revenue
					Finance & Accounting	\$ 2,008		
10	60	006	460	010	Lease Revenue - Cell Towers	\$58,210	Miscellaneous	Revenue
					Ctiy Facilities	\$ 58,210		
10	60	027	450	012	Records Fees	\$125	Charges for Services	Revenue
			472	006	Contributions - Shoshone Rec Dist	\$5,611	Operating Grants & Contribution	Revenue
					Recreation Administration	\$ 5,736		
10	60	028	450	010	Recreation Program Registrations	\$132,288	Charges for Services	Revenue
			460	014	Other Misc Revenue	\$100	Miscellaneous	Revenue
			470	009	Grants - WY Afterschool Alliance	\$1,287	Operating Grants & Contribution	Revenue
			472	006	Contributions - Rec Center	\$5,638	Operating Grants & Contribution	Revenue
					Recreation Youth Activities	\$ 139,313		
10	60	029	450	010	Recreation Program Registrations	\$58,518	Charges for Services	Revenue
			472	006	Contributions - Shoshone Recre	\$5,638	Operating Grants & Contribution	Revenue
					Recreation Adult Activities	\$ 64,156		
10	60	030	450	010	Recreation Program Registrations	\$1,445	Charges for Services	Revenue

City of Cody, Wyoming

General Fund Revenue

FY18-19 Budget

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
City-Sponsored Events - Recreation						\$ 1,445		
10	60	031	450	008	Point of Sale Revenue	\$3,136	Charges for Services	Revenue
			472	006	Contributions - Shoshone Rec Dist	\$3,500	Operating Grants & Contribution	Revenue
Aquatics Administration						\$ 6,636		
10	60	032	450	010	Recreation Program Registrations	\$32,075	Charges for Services	Revenue
			472	006	Contributions - Shoshone Rec Dist	\$7,000	Operating Grants & Contribution	Revenue
Aquatics Youth & Adult Activities						\$ 39,075		
10	60	033	450	010	Recreation Program Registrations	\$2,977	Charges for Services	Revenue
			472	006	Contributions - Shoshone Rec Dist	\$2,000	Operating Grants & Contribution	Revenue
Aquatics Safety Training Programs						\$ 4,977		
10	60	036	450	010	Recreation Program Registrations	\$26,508	Charges for Services	Revenue
			472	006	Contributions - Shoshone Rec Dist	\$5,638	Operating Grants & Contribution	Revenue
Athletics Youth Programs						\$ 32,146		
10	60	037	450	010	Recreation Program Registrations	\$16,985	Charges for Services	Revenue
			472	006	Contributions - Shoshone Rec Dist	\$5,638	Operating Grants & Contribution	Revenue
Athletics Adult Programs						\$ 22,623		
10	60	038	450	008	Point of Sale Revenue	\$790	Charges for Services	Revenue
			450	010	Recreation Program Registrations	\$53,097	Charges for Services	Revenue
Athletics Mini Golf						\$ 53,887		
10	60	039	450	011	Public Facility & Equipment Rentals	\$40,250	Charges for Services	Revenue

City of Cody, Wyoming

FY18-19 Budget

General Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
School District Programs						\$ 40,250		
10	60	040	450	011	Public Facility & Equipment Rentals	\$29,126	Charges for Services	Revenue
			450	013	Recreation Memberships & Daily Use Fees	\$82,646	Charges for Services	Revenue
			450	020	Vending Revenue	\$4,508	Charges for Services	Revenue
Public & Day Use						\$ 116,280		
10	60	068	470	006	Grants - WY Arts Council	\$3,300	Operating Grants & Contribution	Revenue
			470	007	Grants - Park Co Travel Council	\$500	Operating Grants & Contribution	Revenue
			470	014	Grants - WY Cultural Trust	\$1,200	Operating Grants & Contribution	Revenue
			472	005	Contributions - Shoshone Rec Dist	\$4,000	Operating Grants & Contribution	Revenue
			472	004	Contributions - Concerts in the Park	\$7,725	Operating Grants & Contribution	Revenue
Concerts in the Park						\$ 16,725		
TOTAL						\$ 1,468,928		
Recreation Center						\$ 1,468,928		
Grand Total						\$ 10,224,529		

City of Cody, Wyoming

FY18-19 Budget

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
General Government								
10	21	000	580	005	Transfers Out - Vehicle Replacement	\$12,727	Interfund Transfers	Expense
					Unassigned	\$ 12,727		
10	21	001	510	001	Salaries - Full Time	\$7,696	Personnel	Expense
			510	006	Salaries - Overtime	\$13	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,785	Personnel	Expense
			511	002	Benefits - Retirement	\$956	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$590	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$34	Personnel	Expense
			513	002	Travel, Training, & Education	\$600	Staff Development	Expense
			513	001	Association Dues & Memberships	\$1,045	Staff Development	Expense
			530	026	Printing, Copying & Media Service	\$250	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$369	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$2,235	Purchased Services	Expense
			530	001	Accounting, Auditing & Billing	\$688	Purchased Services	Expense
			530	002	Advertising - Legal	\$1,406	Purchased Services	Expense
			540	001	Liability Insurance	\$6,413	Risk Management	Expense
			540	004	Employee Bonds	\$50	Risk Management	Expense
			550	013	Office Supplies	\$787	Materials & Supplies	Expense
			550	012	Meeting Supplies	\$300	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$600	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$1,593	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$200	Materials & Supplies	Expense
					Finance & Accounting	\$ 27,610		
10	21	002	510	001	Salaries - Full Time	\$6,556	Personnel	Expense
			511	001	Benefits - Health Insurance	\$2,118	Personnel	Expense

City of Cody, Wyoming

FY18-19 Budget

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	21	002	511	002	Benefits - Retirement	\$813	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$502	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$29	Personnel	Expense
			513	001	Association Dues & Memberships	\$450	Staff Development	Expense
			513	004	Employee Excellence & Appreciation	\$312	Staff Development	Expense
			513	002	Travel, Training, & Education	\$800	Staff Development	Expense
			513	003	Employee Wellness Program	\$805	Staff Development	Expense
			530	026	Printing, Copying & Media Service	\$150	Purchased Services	Expense
			530	005	Advertising - Personnel	\$791	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$369	Purchased Services	Expense
			530	024	Medical Services	\$145	Purchased Services	Expense
			550	018	Subscriptions & Reference Materials	\$350	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$295	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$800	Materials & Supplies	Expense
			550	012	Meeting Supplies	\$800	Materials & Supplies	Expense
			550	013	Office Supplies	\$1,073	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$200	Materials & Supplies	Expense
Human Resources & Payroll						\$ 17,358		
10	21	003	510	001	Salaries - Full Time	\$46,684	Personnel	Expense
			510	006	Salaries - Overtime	\$1,074	Personnel	Expense
			511	002	Benefits - Retirement	\$5,901	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$408	Personnel	Expense
			511	001	Benefits - Health Insurance	\$6,595	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,746	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,654	Personnel	Expense
			513	002	Travel, Training, & Education	\$1,275	Staff Development	Expense
			520	003	Communications Devices	\$1,000	Maintenance & Repairs	Expense

City of Cody, Wyoming

FY18-19 Budget

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	21	003	520	004	Computers & Office Equipment	\$2,000	Maintenance & Repairs	Expense
			530	015	Leases & Maintenance Contracts	\$369	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$8,802	Purchased Services	Expense
			540	003	Cyber Insurance	\$950	Risk Management	Expense
			550	003	Computer & Technological Supplies	\$720	Materials & Supplies	Expense
			550	013	Office Supplies	\$143	Materials & Supplies	Expense
			551	001	Non-Capital Computer Equipment	\$8,600	Materials & Supplies	Expense
					Information Technology	\$ 89,921		
10	21	004	530	015	Leases & Maintenance Contracts	\$369	Purchased Services	Expense
			550	013	Office Supplies	\$715	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$59	Materials & Supplies	Expense
					Grants Administration	\$ 1,143		
10	21	007	510	001	Salaries - Full Time	\$1,926	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$242	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$8	Personnel	Expense
			511	001	Benefits - Health Insurance	\$485	Personnel	Expense
			511	002	Benefits - Retirement	\$240	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$167	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$81	Personnel	Expense
			520	021	Vehicles & Mobile Equipment	\$1,326	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$11	Purchased Services	Expense
					Fleet Maintenance	\$ 4,486		
10	21	008	510	001	Salaries - Full Time	\$26,285	Personnel	Expense
			510	006	Salaries - Overtime	\$200	Personnel	Expense
			510	003	Salaries - Elected/Appointed	\$36,000	Personnel	Expense

City of Cody, Wyoming

FY18-19 Budget

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	21	008	511	001	Benefits - Health Insurance	\$5,537	Personnel	Expense
			511	002	Benefits - Retirement	\$3,285	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$4,780	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$351	Personnel	Expense
			513	002	Travel, Training, & Education	\$850	Staff Development	Expense
			530	007	Banking & Financial Services	\$950	Purchased Services	Expense
			530	023	Legal Services	\$4,813	Purchased Services	Expense
			530	017	Incarceration Services	\$2,600	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$369	Purchased Services	Expense
			530	008	Debt Collection Service	\$732	Purchased Services	Expense
			530	002	Advertising - Legal	\$67	Purchased Services	Expense
			530	011	Court Appointed Attorney & Witness Fees	\$100	Purchased Services	Expense
			540	004	Employee Bonds	\$220	Risk Management	Expense
			550	014	Postage & Shipping	\$295	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$120	Materials & Supplies	Expense
			550	013	Office Supplies	\$429	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$200	Materials & Supplies	Expense
			590	002	Uncollectible Account Write Offs	\$30,936	Non-Cash Expenses	Expense
Municipal Court						\$	119,119	
10	21	009	510	001	Salaries - Full Time	\$19,864	Personnel	Expense
			510	006	Salaries - Overtime	\$37	Personnel	Expense
			511	001	Benefits - Health Insurance	\$5,791	Personnel	Expense
			511	002	Benefits - Retirement	\$2,468	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,522	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$307	Personnel	Expense
			530	001	Accounting, Auditing & Billing	\$2,096	Purchased Services	Expense
			530	036	Utilities	\$307	Purchased Services	Expense

City of Cody, Wyoming

FY18-19 Budget

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	21	009	530	027	Recording, Licensing and Permits	\$1,000	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$369	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$1,100	Purchased Services	Expense
			530	008	Debt Collection Service	\$585	Purchased Services	Expense
			530	006	Background Checks	\$3,500	Purchased Services	Expense
			530	007	Banking & Financial Services	\$1,246	Purchased Services	Expense
			550	014	Postage & Shipping	\$3,173	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$200	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$350	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$800	Materials & Supplies	Expense
			550	013	Office Supplies	\$1,430	Materials & Supplies	Expense
			550	007	Fuel	\$2,083	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$400	Materials & Supplies	Expense
			590	002	Uncollectible Account Write Offs	\$3,500	Non-Cash Expenses	Expense
					Utility Billing	\$ 52,128		
10	21	010	510	001	Salaries - Full Time	\$4,047	Personnel	Expense
			510	003	Salaries - Elected/Appointed	\$4,930	Personnel	Expense
			511	002	Benefits - Retirement	\$497	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$153	Personnel	Expense
			511	001	Benefits - Health Insurance	\$613	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$39	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$687	Personnel	Expense
			513	001	Association Dues & Memberships	\$12,650	Staff Development	Expense
			513	002	Travel, Training, & Education	\$7,975	Staff Development	Expense
			530	004	Advertising - Other	\$2,657	Purchased Services	Expense
			530	028	Records Management & Codification	\$6,000	Purchased Services	Expense
			530	030	Rentals, short term - Facilities	\$300	Purchased Services	Expense

City of Cody, Wyoming

FY18-19 Budget

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	21	010	530	023	Legal Services	\$44,313	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$369	Purchased Services	Expense
			530	010	Consulting	\$1,000	Purchased Services	Expense
			530	002	Advertising - Legal	\$37,645	Purchased Services	Expense
			530	013	Elections	\$12,000	Purchased Services	Expense
			550	003	Computer & Tech Supplies	\$75	Materials & Supplies	Expense
			550	004	Council Contingency	\$10,000	Materials & Supplies	Expense
			550	012	Meeting Supplies	\$200	Materials & Supplies	Expense
			550	013	Office Supplies	\$100	Materials & Supplies	Expense
Governing Body						\$ 146,250		
10	21	011	510	001	Salaries - Full Time	\$7,451	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,285	Personnel	Expense
			511	002	Benefits - Retirement	\$917	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$229	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$33	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$570	Personnel	Expense
			513	002	Travel, Training, & Education	\$3,850	Staff Development	Expense
			513	001	Association Dues & Memberships	\$1,675	Staff Development	Expense
			530	015	Leases & Maintenance Contracts	\$669	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$214	Purchased Services	Expense
			530	036	Utilities	\$595	Purchased Services	Expense
			550	003	Computer & Technological Supplies	\$1,425	Materials & Supplies	Expense
			550	018	Subscriptions & Reference Materials	\$30	Materials & Supplies	Expense
			550	013	Office Supplies	\$1,602	Materials & Supplies	Expense
			550	002	Cleaning & Janitorial Supplies	\$500	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$1,200	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$2,611	Materials & Supplies	Expense

City of Cody, Wyoming

General Fund Expenses

FY18-19 Budget

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Administration						\$ 24,856		
10	21	012	510	001	Salaries - Full Time	\$7,251	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,361	Personnel	Expense
			511	002	Benefits - Retirement	\$899	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$32	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$555	Personnel	Expense
			550	014	Postage & Shipping	\$59	Materials & Supplies	Expense
			550	013	Office Supplies	\$358	Materials & Supplies	Expense
			571	014	Grants - WBC WY Authentic Products	\$748,360	Operating Grants	Expense
Pass Through Grants						\$ 758,875		
10	21	013	510	001	Salaries - Full Time	\$26,704	Personnel	Expense
			511	001	Benefits - Health Insurance	\$5,810	Personnel	Expense
			511	002	Benefits - Retirement	\$3,312	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$117	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$2,043	Personnel	Expense
			513	001	Association Dues & Memberships	\$270	Staff Development	Expense
			513	002	Travel, Training, & Education	\$400	Staff Development	Expense
			530	002	Advertising - Legal	\$5,222	Purchased Services	Expense
			530	007	Banking & Financial Services	\$21	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$3,302	Purchased Services	Expense
			530	034	Tipsy Taxi Service	\$5,200	Purchased Services	Expense
			540	004	Employee Bonds	\$151	Risk Management	Expense
			550	018	Subscriptions & Reference Materials	\$100	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$295	Materials & Supplies	Expense
			550	013	Office Supplies	\$715	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$360	Materials & Supplies	Expense

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
					City Clerk	\$ 54,022		
10	21	014	531	003	Park County Animal Shelter Funding	\$45,000	Purchased Services	Expense
			531	004	Crisis Intervention Funding	\$3,000	Purchased Services	Expense
			531	005	Park County Drug Court Funding	\$5,000	Purchased Services	Expense
			531	007	Cody Council on Aging Funding	\$47,310	Purchased Services	Expense
			531	001	Yellowstone Airport Funding	\$174,365	Purchased Services	Expense
					Outside Agency Support	\$ 274,675		
			TOTAL		General Government	\$ 1,583,170		

City of Cody, Wyoming

General Fund Expenses

FY18-19 Budget

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Police Department								
10	31	000	580	005	Transfers Out - Vehicle Replacement	\$62,195	Interfund Transfers	Expense
						Unassigned	\$ 62,195	
10	31	001	510	001	Salaries - Full Time	\$11,830	Personnel	Expense
			510	006	Salaries - Overtime	\$20	Personnel	Expense
			511	002	Benefits - Retirement	\$1,470	Personnel	Expense
			511	001	Benefits - Health Insurance	\$2,744	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$906	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$52	Personnel	Expense
			530	001	Accounting, Auditing & Billing	\$1,001	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$3,147	Purchased Services	Expense
			540	001	Liability Insurance	\$10,611	Risk Management	Expense
						Finance & Accounting	\$ 31,781	
10	31	002	510	001	Salaries - Full Time	\$12,176	Personnel	Expense
			511	002	Benefits - Retirement	\$1,510	Personnel	Expense
			511	001	Benefits - Health Insurance	\$3,933	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$931	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$54	Personnel	Expense
			513	003	Employee Wellness Program	\$1,390	Staff Development	Expense
			513	004	Employee Excellence & Appreciation	\$1,713	Staff Development	Expense
			530	005	Advertising - Personnel	\$993	Purchased Services	Expense
			530	024	Medical Services	\$3,050	Purchased Services	Expense
						Human Resources & Payroll	\$ 25,750	
10	31	003	510	001	Salaries - Full Time	\$42,565	Personnel	Expense
			510	006	Salaries - Overtime	\$980	Personnel	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	31	003	511	002	Benefits - Retirement	\$5,380	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$372	Personnel	Expense
			511	001	Benefits - Health Insurance	\$6,013	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,331	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,592	Personnel	Expense
			530	009	Computer, Software & Tech Support	\$7,205	Purchased Services	Expense
			530	012	Dispatch & Law Enforcement Contract	\$54,000	Purchased Services	Expense
			540	003	Cyber Insurance	\$950	Risk Management	Expense
			551	001	Non-Capital Computer Equipment	\$19,800	Materials & Supplies	Expense
Information Technology						\$ 142,188		
10	31	004	510	001	Salaries - Full Time	\$1,402	Personnel	Expense
			511	001	Benefits - Health Insurance	\$368	Personnel	Expense
			511	002	Benefits - Retirement	\$174	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$107	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$6	Personnel	Expense
Grants Administration						\$ 2,057		
10	31	006	510	002	Salaries - Part Time	\$741	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$422	Personnel	Expense
			510	001	Salaries - Full Time	\$6,624	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$88	Personnel	Expense
			511	001	Benefits - Health Insurance	\$2,636	Personnel	Expense
			511	002	Benefits - Retirement	\$924	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$14	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$5	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$602	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$249	Personnel	Expense

City of Cody, Wyoming

FY18-19 Budget

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	31	006	520	001	Building Interior Finishings	\$1,000	Maintenance & Repairs	Expense
			530	036	Utilities	\$1,907	Purchased Services	Expense
			530	012	Dispatch & Law Enforcement Contract	\$27,583	Purchased Services	Expense
			540	002	Property Insurance	\$1,123	Risk Management	Expense
					Ctiy Facilities	\$ 43,918		
10	31	007	510	001	Salaries - Full Time	\$22,104	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$2,782	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$95	Personnel	Expense
			511	001	Benefits - Health Insurance	\$5,571	Personnel	Expense
			511	002	Benefits - Retirement	\$2,753	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,911	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$932	Personnel	Expense
			520	021	Vehicles & Mobile Equipment	\$14,650	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$332	Purchased Services	Expense
					Fleet Maintenance	\$ 51,130		
10	31	008	510	001	Salaries - Full Time	\$11,833	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$79	Personnel	Expense
			511	001	Benefits - Health Insurance	\$3,683	Personnel	Expense
			511	002	Benefits - Retirement	\$1,391	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$444	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$911	Personnel	Expense
					Municipal Court	\$ 18,341		
10	31	015	510	006	Salaries - Overtime	\$1,100	Personnel	Expense
			510	001	Salaries - Full Time	\$251,837	Personnel	Expense
			511	001	Benefits - Health Insurance	\$57,176	Personnel	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	31	015	511	002	Benefits - Retirement	\$28,766	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$19,350	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$6,748	Personnel	Expense
			513	001	Association Dues & Memberships	\$1,332	Staff Development	Expense
			513	002	Travel, Training & Education	\$4,649	Staff Development	Expense
			520	004	Computers & Office Equipment	\$1,500	Maintenance & Repairs	Expense
			520	017	Recreational Equipment	\$1,500	Maintenance & Repairs	Expense
			520	021	Vehicles & Mobile Equipment	\$370	Maintenance & Repairs	Expense
			530	031	Safety Inspections & Services	\$517	Purchased Services	Expense
			530	036	Utilities	\$324	Purchased Services	Expense
			530	027	Recording, Licensing and Permits	\$6	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$4,877	Purchased Services	Expense
			530	012	Dispatch & Law Enforcement Contract	\$14,000	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$340	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$288	Purchased Services	Expense
			540	004	Employee Bonds	\$180	Risk Management	Expense
			550	007	Fuel	\$3,230	Materials & Supplies	Expense
			550	020	Other Supplies	\$370	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$1,825	Materials & Supplies	Expense
			550	018	Subscriptions & Reference Materials	\$184	Materials & Supplies	Expense
			550	012	Meeting Supplies	\$4,210	Materials & Supplies	Expense
			550	005	Firearms, Ammunition & Accessories	\$1,095	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$940	Materials & Supplies	Expense
			550	002	Cleaning & Janitorial Supplies	\$120	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$320	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$400	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$1,200	Materials & Supplies	Expense

City of Cody, Wyoming

General Fund Expenses

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Police Administration						\$ 408,754		
10	31	016	510	001	Salaries - Full Time	\$12,841	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$19,276	Personnel	Expense
			511	001	Benefits - Health Insurance	\$3,790	Personnel	Expense
			511	002	Benefits - Retirement	\$1,501	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$2,457	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,198	Personnel	Expense
			520	021	Vehicles & Mobile Equipment	\$185	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$85	Purchased Services	Expense
			530	012	Dispatch & Law Enforcement Contract	\$2,826	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$36	Purchased Services	Expense
			530	036	Utilities	\$162	Purchased Services	Expense
			550	018	Subscriptions & Reference Materials	\$184	Materials & Supplies	Expense
Code Enforcement						\$ 44,541		
10	31	017	510	001	Salaries - Full Time	\$36,983	Personnel	Expense
			511	002	Benefits - Retirement	\$4,323	Personnel	Expense
			511	001	Benefits - Health Insurance	\$10,914	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$2,829	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,379	Personnel	Expense
			530	012	Dispatch & Law Enforcement Contract	\$48,040	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$36	Purchased Services	Expense
			530	027	Recording, Licensing and Permits	\$2	Purchased Services	Expense
			530	036	Utilities	\$162	Purchased Services	Expense
			530	037	Veterinary Services	\$2,000	Purchased Services	Expense
			550	013	Office Supplies	\$940	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$80	Materials & Supplies	Expense

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	31	017	550	020	Other Supplies	\$185	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$913	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$470	Materials & Supplies	Expense
			550	002	Cleaning & Janitorial Supplies	\$30	Materials & Supplies	Expense
			550	007	Fuel	\$1,615	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$600	Materials & Supplies	Expense
					Animal Control	\$ 111,501		
10	31	018	510	001	Salaries - Full Time	\$861,385	Personnel	Expense
			510	006	Salaries - Overtime	\$29,150	Personnel	Expense
			511	002	Benefits - Retirement	\$104,297	Personnel	Expense
			511	001	Benefits - Health Insurance	\$276,876	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$68,126	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$33,217	Personnel	Expense
			513	001	Association Dues & Memberships	\$254	Staff Development	Expense
			513	002	Travel, Training & Education	\$14,528	Staff Development	Expense
			520	021	Vehicles & Mobile Equipment	\$1,850	Maintenance & Repairs	Expense
			530	027	Recording, Licensing and Permits	\$26	Purchased Services	Expense
			530	036	Utilities	\$7,296	Purchased Services	Expense
			530	035	Transportation	\$2,000	Purchased Services	Expense
			530	024	Medical Services	\$2,620	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$1,362	Purchased Services	Expense
			530	012	Dispatch & Law Enforcement Contract	\$8,478	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$1,152	Purchased Services	Expense
			540	004	Employee Bonds	\$270	Risk Management	Expense
			550	018	Subscriptions & Reference Materials	\$2,944	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$7,300	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$480	Materials & Supplies	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	31	018	550	014	Postage & Shipping	\$200	Materials & Supplies	Expense
			550	013	Office Supplies	\$15,040	Materials & Supplies	Expense
			550	012	Meeting Supplies	\$550	Materials & Supplies	Expense
			550	007	Fuel	\$20,995	Materials & Supplies	Expense
			550	005	Firearms, Ammunition & Accessories	\$7,665	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$6,110	Materials & Supplies	Expense
			550	002	Cleaning & Janitorial Supplies	\$480	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$1,280	Materials & Supplies	Expense
			550	020	Other Supplies	\$2,405	Materials & Supplies	Expense
			550	011	Medical & Laboratory Supplies	\$1,700	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$5,500	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$7,800	Materials & Supplies	Expense
			570	001	Grants - DOJ Bulletproof Vest	\$1,800	Operating Grants	Expense
			570	002	Grants - WASCOP Alcohol Compliance	\$560	Operating Grants	Expense
			570	003	Grants - WASCOP Tobacco Compliance	\$240	Operating Grants	Expense
					Patrol & Traffic	\$ 1,495,936		
10	31	019	510	001	Salaries - Full Time	\$44,025	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$264	Personnel	Expense
			510	006	Salaries - Overtime	\$1,100	Personnel	Expense
			511	001	Benefits - Health Insurance	\$13,862	Personnel	Expense
			511	002	Benefits - Retirement	\$5,307	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,472	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,693	Personnel	Expense
			513	002	Travel, Training & Education	\$3,196	Staff Development	Expense
			513	001	Association Dues & Memberships	\$296	Staff Development	Expense
			520	021	Vehicles & Mobile Equipment	\$740	Maintenance & Repairs	Expense
			530	036	Utilities	\$811	Purchased Services	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	31	019	550	007	Fuel	\$646	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$10	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$4,563	Materials & Supplies	Expense
Special Programs						\$ 79,985		
10	31	020	510	006	Salaries - Overtime	\$2,750	Personnel	Expense
			510	001	Salaries - Full Time	\$190,721	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$800	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$7,509	Personnel	Expense
			511	001	Benefits - Health Insurance	\$58,386	Personnel	Expense
			511	002	Benefits - Retirement	\$23,395	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$15,436	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$7,526	Personnel	Expense
			513	001	Association Dues & Memberships	\$190	Staff Development	Expense
			513	002	Travel, Training & Education	\$6,683	Staff Development	Expense
			520	021	Vehicles & Mobile Equipment	\$370	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$255	Purchased Services	Expense
			530	036	Utilities	\$7,296	Purchased Services	Expense
			530	027	Recording, Licensing and Permits	\$5	Purchased Services	Expense
			530	012	Dispatch & Law Enforcement Contract	\$223,245	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$216	Purchased Services	Expense
			530	024	Medical Services	\$492	Purchased Services	Expense
			550	007	Fuel	\$4,522	Materials & Supplies	Expense
			550	020	Other Supplies	\$555	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$2,738	Materials & Supplies	Expense
			550	018	Subscriptions & Reference Materials	\$184	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$10	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$1,400	Materials & Supplies	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	31	020	550	011	Medical & Laboratory Supplies	\$319	Materials & Supplies	Expense
			550	005	Firearms, Ammunition & Accessories	\$1,643	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$1,410	Materials & Supplies	Expense
			550	002	Cleaning & Janitorial Supplies	\$90	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$240	Materials & Supplies	Expense
			550	013	Office Supplies	\$2,820	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$1,800	Materials & Supplies	Expense
					Investigations & Evidence	\$ 563,006		
10	31	021	510	001	Salaries - Full Time	\$51,057	Personnel	Expense
			511	001	Benefits - Health Insurance	\$7,468	Personnel	Expense
			511	002	Benefits - Retirement	\$5,915	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,906	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,904	Personnel	Expense
			513	001	Association Dues & Memberships	\$42	Staff Development	Expense
			520	021	Vehicles & Mobile Equipment	\$185	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$85	Purchased Services	Expense
			530	036	Utilities	\$630	Purchased Services	Expense
			530	027	Recording, Licensing and Permits	\$2	Purchased Services	Expense
			530	024	Medical Services	\$164	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$72	Purchased Services	Expense
			550	007	Fuel	\$1,292	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$913	Materials & Supplies	Expense
			550	018	Subscriptions & Reference Materials	\$184	Materials & Supplies	Expense
			550	020	Other Supplies	\$185	Materials & Supplies	Expense
			550	011	Medical & Laboratory Supplies	\$106	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$470	Materials & Supplies	Expense
			550	002	Cleaning & Janitorial Supplies	\$30	Materials & Supplies	Expense

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	31	021	550	001	Breakroom Supplies	\$80	Materials & Supplies	Expense
			550	013	Office Supplies	\$940	Materials & Supplies	Expense
			550	005	Firearms, Ammunition & Accessories	\$548	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$600	Materials & Supplies	Expense
					School Resource Officer	\$ 76,778		
10	31	730	010	001	Police File Server	\$6,000	Capital Improvements	Expense
			011	001	Motorola Mobile Radios	\$10,000	Capital Improvements	Expense
			012	001	Motorola Portable Radios	\$26,500	Capital Improvements	Expense
			013	001	Cellebrite Phone Downloader	\$8,500	Capital Improvements	Expense
					Capital Improvements	\$ 51,000		
			TOTAL		Police Department	\$ 3,208,861		

City of Cody, Wyoming

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>	
Parks & City Facilities									
10	41	000	580	005	Transfers Out - Vehicle Replacement	\$38,335	Interfund Transfers	Expense	
						Unassigned	\$	38,335	
10	41	001	510	001	Salaries - Full Time	\$5,541	Personnel	Expense	
			510	006	Salaries - Overtime	\$9	Personnel	Expense	
			511	001	Benefits - Health Insurance	\$1,285	Personnel	Expense	
			511	002	Benefits - Retirement	\$688	Personnel	Expense	
			512	001	Payroll Taxes - FICA	\$425	Personnel	Expense	
			512	002	Payroll Taxes - Workers Comp	\$24	Personnel	Expense	
			530	001	Accounting, Auditing & Billing	\$321	Purchased Services	Expense	
			530	009	Computer, Software & Tech Support	\$679	Purchased Services	Expense	
			540	001	Liability Insurance	\$2,949	Risk Management	Expense	
						Finance & Accounting	\$	11,921	
10	41	002	510	001	Salaries - Full Time	\$7,493	Personnel	Expense	
			511	001	Benefits - Health Insurance	\$2,420	Personnel	Expense	
			511	002	Benefits - Retirement	\$929	Personnel	Expense	
			512	001	Payroll Taxes - FICA	\$573	Personnel	Expense	
			512	002	Payroll Taxes - Workers Comp	\$33	Personnel	Expense	
			513	003	Employee Wellness Program	\$225	Staff Development	Expense	
			513	004	Employee Excellence & Appreciation	\$226	Staff Development	Expense	
			530	024	Medical Services	\$675	Purchased Services	Expense	
			530	005	Advertising - Personnel	\$1,107	Purchased Services	Expense	
						Human Resources & Payroll	\$	13,681	
10	41	003	510	001	Salaries - Full Time	\$4,119	Personnel	Expense	
			510	006	Salaries - Overtime	\$95	Personnel	Expense	

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	41	003	511	001	Benefits - Health Insurance	\$582	Personnel	Expense
			511	002	Benefits - Retirement	\$521	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$36	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$322	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$154	Personnel	Expense
			530	009	Computer, Software & Tech Support	\$2,104	Purchased Services	Expense
			540	003	Cyber Insurance	\$238	Risk Management	Expense
			551	001	Non-Capital Computer Equipment	\$1,800	Materials & Supplies	Expense
					Information Technology	\$ 9,971		
10	41	006	510	005	Salaries - Stand by Pay	\$530	Personnel	Expense
			510	001	Salaries - Full Time	\$39,999	Personnel	Expense
			510	002	Salaries - Part Time	\$4,476	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$2,550	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$28	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$83	Personnel	Expense
			511	001	Benefits - Health Insurance	\$15,917	Personnel	Expense
			511	002	Benefits - Retirement	\$5,581	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,638	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,501	Personnel	Expense
			520	008	HVAC, Electrical, & Plumbing	\$1,000	Maintenance & Repairs	Expense
			520	002	Buildings & Structures	\$5,000	Maintenance & Repairs	Expense
			530	036	Utilities	\$101,916	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$257	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$1,662	Purchased Services	Expense
			540	002	Property Insurance	\$6,462	Risk Management	Expense
			550	002	Cleaning & Janitorial Supplies	\$3,938	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$438	Materials & Supplies	Expense

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
					Ctiy Facilities	\$ 194,976		
10	41	007	510	005	Salaries - Stand by Pay	\$69	Personnel	Expense
			510	001	Salaries - Full Time	\$16,050	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$2,020	Personnel	Expense
			511	001	Benefits - Health Insurance	\$4,045	Personnel	Expense
			511	002	Benefits - Retirement	\$1,999	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,388	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$677	Personnel	Expense
			520	021	Vehicles & Mobile Equipment	\$5,175	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$332	Purchased Services	Expense
					Fleet Maintenance	\$ 31,755		
10	41	022	510	005	Salaries - Stand by Pay	\$1,546	Personnel	Expense
			510	006	Salaries - Overtime	\$500	Personnel	Expense
			510	001	Salaries - Full Time	\$91,827	Personnel	Expense
			511	001	Benefits - Health Insurance	\$30,673	Personnel	Expense
			511	002	Benefits - Retirement	\$11,619	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$360	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$120	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$7,181	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$2,690	Personnel	Expense
			513	001	Association Dues & Memberships	\$532	Staff Development	Expense
			513	002	Travel, Training, & Education	\$2,115	Staff Development	Expense
			530	009	Computer, Software & Tech Support	\$2,000	Purchased Services	Expense
			530	025	Other Services	\$1,500	Purchased Services	Expense
			530	036	Utilities	\$1,225	Purchased Services	Expense
			530	003	Advertising - Marketing	\$500	Purchased Services	Expense

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	41	022	550	007	Fuel	\$472	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$1,000	Materials & Supplies	Expense
Parks Administration						\$ 155,860		
10	41	023	510	005	Salaries - Stand by Pay	\$2,237	Personnel	Expense
			510	006	Salaries - Overtime	\$1,500	Personnel	Expense
			510	002	Salaries - Part Time	\$15,498	Personnel	Expense
			510	001	Salaries - Full Time	\$60,129	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$50,001	Personnel	Expense
			511	001	Benefits - Health Insurance	\$23,357	Personnel	Expense
			511	002	Benefits - Retirement	\$9,810	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$9,896	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$4,825	Personnel	Expense
			520	015	Irrigation Systems	\$3,000	Maintenance & Repairs	Expense
			520	019	Small Power Equipment	\$1,000	Maintenance & Repairs	Expense
			520	007	Furniture & Fixtures	\$4,500	Maintenance & Repairs	Expense
			520	006	Grounds, Fields, & Trails	\$30,500	Maintenance & Repairs	Expense
			520	021	Vehicles & Mobile Equipment	\$500	Maintenance & Repairs	Expense
			530	002	Advertising - Legal	\$1,774	Purchased Services	Expense
			530	029	Rentals, short term - Equipment	\$5,350	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$1,707	Purchased Services	Expense
			530	038	Weed & Pest Control	\$5,625	Purchased Services	Expense
			550	002	Cleaning & Janitorial Supplies	\$4,813	Materials & Supplies	Expense
			550	020	Other Supplies	\$1,000	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$680	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$300	Materials & Supplies	Expense
			550	007	Fuel	\$12,750	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$500	Materials & Supplies	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	41	023	550	009	Industrial Supplies	\$10,633	Materials & Supplies	Expense
			550	013	Office Supplies	\$1,000	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$5,200	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$4,900	Materials & Supplies	Expense
					Parks Maintenance & Development	\$ 272,985		
10	41	024	510	002	Salaries - Part Time	\$930	Personnel	Expense
			510	006	Salaries - Overtime	\$250	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$38,666	Personnel	Expense
			510	001	Salaries - Full Time	\$32,271	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$1,134	Personnel	Expense
			511	001	Benefits - Health Insurance	\$12,384	Personnel	Expense
			511	002	Benefits - Retirement	\$4,272	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$5,604	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$2,732	Personnel	Expense
			520	006	Grounds, Fields, & Trails	\$7,000	Maintenance & Repairs	Expense
			520	015	Irrigation Systems	\$1,500	Maintenance & Repairs	Expense
			550	007	Fuel	\$1,889	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$4,480	Materials & Supplies	Expense
					Athletic Fields	\$ 113,112		
10	41	025	510	001	Salaries - Full Time	\$28,288	Personnel	Expense
			510	002	Salaries - Part Time	\$9,299	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$12,358	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$824	Personnel	Expense
			510	006	Salaries - Overtime	\$250	Personnel	Expense
			511	001	Benefits - Health Insurance	\$10,947	Personnel	Expense
			511	002	Benefits - Retirement	\$4,782	Personnel	Expense

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	41	025	512	002	Payroll Taxes - Workers Comp	\$1,903	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,903	Personnel	Expense
			520	006	Grounds, Fields, & Trails	\$2,500	Maintenance & Repairs	Expense
			520	015	Irrigation Systems	\$1,500	Maintenance & Repairs	Expense
			530	038	Weed & Pest Control	\$1,875	Purchased Services	Expense
					Paths/Trails Maintenance & Development	\$ 78,429		
10	41	050	550	007	Fuel	\$630	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$1,600	Materials & Supplies	Expense
					Snow Plowing & Snow Removal	\$ 2,230		
			TOTAL		Parks & City Facilities	\$ 923,255		

City of Cody, Wyoming

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Parks & City Facilities								
10	42	000	580	005	Transfers Out - Vehicle Replacement	\$3,249	Interfund Transfers	Expense
						Unassigned	\$ 3,249	
10	42	001	530	009	Computer, Software & Tech Support	\$679	Purchased Services	Expense
			530	001	Accounting, Auditing & Billing	\$321	Purchased Services	Expense
			540	001	Liability Insurance	\$2,949	Risk Management	Expense
						Finance & Accounting	\$ 3,949	
10	42	002	513	003	Employee Wellness Program	\$275	Staff Development	Expense
			513	004	Employee Excellence & Appreciation	\$251	Staff Development	Expense
			530	005	Advertising - Personnel	\$279	Purchased Services	Expense
						Human Resources & Payroll	\$ 805	
10	42	003	530	009	Computer, Software & Tech Support	\$2,236	Purchased Services	Expense
			540	003	Cyber Insurance	\$238	Risk Management	Expense
						Information Technology	\$ 2,474	
10	42	006	513	002	Travel, Training, & Education	\$300	Staff Development	Expense
			520	002	Buildings & Structures	\$2,000	Maintenance & Repairs	Expense
			520	008	HVAC, Electrical, & Plumbing	\$9,100	Maintenance & Repairs	Expense
			530	036	Utilities	\$15,020	Purchased Services	Expense
			530	002	Advertising - Legal	\$265	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$5,612	Purchased Services	Expense
			530	019	Janitorial, Linen & Rug Service	\$960	Purchased Services	Expense
			530	029	Rentals, short term - Equipment	\$300	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$771	Purchased Services	Expense
			530	038	Weed & Pest Control	\$720	Purchased Services	Expense

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	42	006	530	032	Security Services	\$1,406	Purchased Services	Expense
			540	002	Property Insurance	\$20,086	Risk Management	Expense
			550	017	Safety Supplies & Equipment	\$100	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$500	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$250	Materials & Supplies	Expense
			550	013	Office Supplies	\$500	Materials & Supplies	Expense
			550	012	Meeting Supplies	\$300	Materials & Supplies	Expense
			550	007	Fuel	\$1,397	Materials & Supplies	Expense
			550	002	Cleaning & Janitorial Supplies	\$2,940	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$1,100	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$500	Materials & Supplies	Expense
					Ctiy Facilities	\$ 64,127		
10	42	007	520	021	Vehicles & Mobile Equipment	\$834	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$23	Purchased Services	Expense
					Fleet Maintenance	\$ 857		
10	42	041	510	001	Salaries - Full Time	\$37,495	Personnel	Expense
			510	002	Salaries - Part Time	\$4,360	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$486	Personnel	Expense
			511	002	Benefits - Retirement	\$5,251	Personnel	Expense
			511	001	Benefits - Health Insurance	\$15,393	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,579	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,239	Personnel	Expense
			520	001	Building Interior Finishings	\$8,000	Maintenance & Repairs	Expense
			520	002	Buildings & Structures	\$1,000	Maintenance & Repairs	Expense
			520	008	HVAC, Electrical, & Plumbing	\$6,500	Maintenance & Repairs	Expense
			530	036	Utilities	\$43,062	Purchased Services	Expense

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	42	041	530	038	Weed & Pest Control	\$960	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$833	Purchased Services	Expense
			530	027	Recording, Licensing and Permits	\$1,575	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$2,000	Purchased Services	Expense
			550	007	Fuel	\$59	Materials & Supplies	Expense
			550	002	Cleaning & Janitorial Supplies	\$4,900	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtur	\$1,200	Materials & Supplies	Expense
Auditorium/Clubroom						\$ 137,892		
10	42	042	510	005	Salaries - Stand by Pay	\$27	Personnel	Expense
			510	001	Salaries - Full Time	\$7,057	Personnel	Expense
			510	002	Salaries - Part Time	\$242	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$30	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$90	Personnel	Expense
			511	002	Benefits - Retirement	\$909	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,999	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$560	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$113	Personnel	Expense
			520	008	HVAC, Electrical, & Plumbing	\$4,500	Maintenance & Repairs	Expense
			530	036	Utilities	\$11,546	Purchased Services	Expense
			530	004	Advertising - Other	\$75	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$83	Purchased Services	Expense
			540	005	Taxes & Assessments	\$2,425	Risk Management	Expense
			550	007	Fuel	\$15	Materials & Supplies	Expense
Leased Facilities						\$ 29,671		
10	42	725	007	001	Senior Center Roof Replacement	\$36,000	Capital Improvements	Expense

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
					Capital Improvements	\$ 36,000		
			TOTAL		Parks & City Facilities	\$ 279,024		

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Public Works								
10	51	000	580	005	Transfers Out - Vehicle Replacement	\$10,565	Interfund Transfers	Expense
						Unassigned	\$	10,565
10	51	001	510	001	Salaries - Full Time	\$8,707	Personnel	Expense
			510	006	Salaries - Overtime	\$14	Personnel	Expense
			511	002	Benefits - Retirement	\$1,082	Personnel	Expense
			511	001	Benefits - Health Insurance	\$2,019	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$38	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$667	Personnel	Expense
			530	001	Accounting, Auditing & Billing	\$257	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$1,443	Purchased Services	Expense
			540	001	Liability Insurance	\$2,022	Risk Management	Expense
						Finance & Accounting	\$	16,249
10	51	002	510	001	Salaries - Full Time	\$8,429	Personnel	Expense
			511	002	Benefits - Retirement	\$1,046	Personnel	Expense
			511	001	Benefits - Health Insurance	\$2,723	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$645	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$37	Personnel	Expense
			513	003	Employee Wellness Program	\$490	Staff Development	Expense
			513	004	Employee Excellence & Appreciation	\$116	Staff Development	Expense
						Human Resources & Payroll	\$	13,486
10	51	003	510	001	Salaries - Full Time	\$9,612	Personnel	Expense
			510	006	Salaries - Overtime	\$221	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$84	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,358	Personnel	Expense

City of Cody, Wyoming

General Fund Expenses

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	51	003	511	002	Benefits - Retirement	\$1,215	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$359	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$752	Personnel	Expense
			530	009	Computer, Software & Tech Support	\$2,122	Purchased Services	Expense
			540	003	Cyber Insurance	\$317	Risk Management	Expense
			551	001	Non-Capital Computer Equipment	\$1,800	Materials & Supplies	Expense
					Information Technology	\$ 17,840		
10	51	004	510	001	Salaries - Full Time	\$1,219	Personnel	Expense
			511	002	Benefits - Retirement	\$151	Personnel	Expense
			511	001	Benefits - Health Insurance	\$320	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$93	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$5	Personnel	Expense
					Grants Administration	\$ 1,788		
10	51	006	510	001	Salaries - Full Time	\$5,194	Personnel	Expense
			510	002	Salaries - Part Time	\$581	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$331	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$69	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$4	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$11	Personnel	Expense
			511	002	Benefits - Retirement	\$724	Personnel	Expense
			511	001	Benefits - Health Insurance	\$2,066	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$195	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$472	Personnel	Expense
			530	036	Utilities	\$1,100	Purchased Services	Expense
					Ctiy Facilities	\$ 10,747		

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	51	007	510	001	Salaries - Full Time	\$37,237	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$4,686	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$159	Personnel	Expense
			511	001	Benefits - Health Insurance	\$9,385	Personnel	Expense
			511	002	Benefits - Retirement	\$4,638	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,570	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,219	Personnel	Expense
			520	021	Vehicles & Mobile Equipment	\$1,000	Maintenance & Repairs	Expense
					Fleet Maintenance	\$ 61,894		
10	51	043	510	001	Salaries - Full Time	\$118,248	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$287	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$450	Personnel	Expense
			511	001	Benefits - Health Insurance	\$17,951	Personnel	Expense
			511	002	Benefits - Retirement	\$14,485	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$9,068	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$2,844	Personnel	Expense
			530	015	Leases & Maintenance Contracts	\$420	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$87	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$130	Purchased Services	Expense
			530	036	Utilities	\$1,013	Purchased Services	Expense
			540	004	Employee Bonds	\$50	Risk Management	Expense
			550	019	Uniforms & Clothing	\$63	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$128	Materials & Supplies	Expense
					Public Works Administration	\$ 165,224		
10	51	044	510	001	Salaries - Full Time	\$8,436	Personnel	Expense
			511	002	Benefits - Retirement	\$1,003	Personnel	Expense

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	51	044	511	004	Benefits - Vehicle Allowance	\$90	Personnel	Expense
			511	001	Benefits - Health Insurance	\$2,231	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$645	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$315	Personnel	Expense
			513	002	Travel, Training, & Education	\$578	Staff Development	Expense
			513	001	Association Dues & Memberships	\$599	Staff Development	Expense
			530	036	Utilities	\$982	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$577	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$2,485	Purchased Services	Expense
			550	013	Office Supplies	\$4,985	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$125	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$500	Materials & Supplies	Expense
Engineering						\$	23,551	
10	51	045	510	001	Salaries - Full Time	\$100,186	Personnel	Expense
			511	002	Benefits - Retirement	\$12,339	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$180	Personnel	Expense
			511	001	Benefits - Health Insurance	\$25,659	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$3,399	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$7,664	Personnel	Expense
			513	001	Association Dues & Memberships	\$634	Staff Development	Expense
			513	002	Travel, Training, & Education	\$1,312	Staff Development	Expense
			530	002	Advertising - Legal	\$1,089	Purchased Services	Expense
			530	007	Banking & Financial Services	\$266	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$216	Purchased Services	Expense
			550	007	Fuel	\$458	Materials & Supplies	Expense
			550	013	Office Supplies	\$1,625	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$500	Materials & Supplies	Expense

City of Cody, Wyoming

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Planning, Zoning & Subdivisions						\$ 155,527		
10	51	046	510	001	Salaries - Full Time	\$105,559	Personnel	Expense
			511	001	Benefits - Health Insurance	\$44,624	Personnel	Expense
			511	002	Benefits - Retirement	\$13,092	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$8,075	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$3,937	Personnel	Expense
			513	002	Travel, Training, & Education	\$3,010	Staff Development	Expense
			513	001	Association Dues & Memberships	\$529	Staff Development	Expense
			530	036	Utilities	\$1,074	Purchased Services	Expense
			530	007	Banking & Financial Services	\$2,395	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$563	Purchased Services	Expense
			550	007	Fuel	\$1,375	Materials & Supplies	Expense
			550	013	Office Supplies	\$4,226	Materials & Supplies	Expense
			550	018	Subscriptions & Reference Materials	\$1,700	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$63	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$150	Materials & Supplies	Expense
Building Inspection						\$ 190,372		
10	51	047	530	014	Engineering,Design,Locates, Surveying	\$2,000	Purchased Services	Expense
Streets Maintenance						\$ 2,000		
TOTAL						\$ 669,243	Public Works	

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Public Works								
10	52	000	580	005	Transfers Out - Vehicle Replacement	\$184,464	Interfund Transfers	Expense
						Unassigned	\$ 184,464	
10	52	001	530	001	Accounting, Auditing & Billing	\$514	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$1,443	Purchased Services	Expense
			540	001	Liability Insurance	\$5,170	Risk Management	Expense
						Finance & Accounting	\$ 7,127	
10	52	002	513	003	Employee Wellness Program	\$550	Staff Development	Expense
			513	004	Employee Excellence & Appreciation	\$301	Staff Development	Expense
			530	024	Medical Services	\$900	Purchased Services	Expense
						Human Resources & Payroll	\$ 1,751	
10	52	003	530	009	Computer, Software & Tech Support	\$3,583	Purchased Services	Expense
			540	003	Cyber Insurance	\$633	Risk Management	Expense
			551	001	Non-Capital Computer Equipment	\$9,000	Materials & Supplies	Expense
						Information Technology	\$ 13,216	
10	52	006	520	002	Buildings & Structures	\$2,000	Maintenance & Repairs	Expense
			520	008	HVAC, Electrical, & Plumbing	\$4,000	Maintenance & Repairs	Expense
			520	001	Building Interior Finishings	\$2,000	Maintenance & Repairs	Expense
			530	015	Leases & Maintenance Contracts	\$763	Purchased Services	Expense
			530	032	Security Services	\$207	Purchased Services	Expense
			530	036	Utilities	\$16,350	Purchased Services	Expense
			530	038	Weed & Pest Control	\$1,200	Purchased Services	Expense
			540	002	Property Insurance	\$6,286	Risk Management	Expense
			550	002	Cleaning & Janitorial Supplies	\$935	Materials & Supplies	Expense

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Ctiy Facilities						\$ 33,741		
10	52	007	513	002	Travel, Training, & Education	\$2,340	Staff Development	Expense
			520	007	Furniture & Fixtures	\$250	Maintenance & Repairs	Expense
			520	021	Vehicles & Mobile Equipment	\$51,000	Maintenance & Repairs	Expense
			530	031	Safety Inspections & Services	\$1,197	Purchased Services	Expense
			530	002	Advertising - Legal	\$1,729	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$522	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$132	Purchased Services	Expense
			530	025	Other Services	\$3,800	Purchased Services	Expense
			550	019	Uniforms & Clothing	\$500	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$443	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$300	Materials & Supplies	Expense
			550	010	Inventory Purchases	\$30,000	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$8,000	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$150	Materials & Supplies	Expense
			550	007	Fuel	\$21,974	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$1,000	Materials & Supplies	Expense
Fleet Maintenance						\$ 123,337		
10	52	043	530	015	Leases & Maintenance Contracts	\$132	Purchased Services	Expense
			550	013	Office Supplies	\$500	Materials & Supplies	Expense
Public Works Administration						\$ 632		
10	52	047	510	005	Salaries - Stand by Pay	\$9,659	Personnel	Expense
			510	006	Salaries - Overtime	\$2,800	Personnel	Expense
			510	001	Salaries - Full Time	\$177,655	Personnel	Expense
			511	001	Benefits - Health Insurance	\$76,215	Personnel	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	52	047	511	002	Benefits - Retirement	\$23,579	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$14,544	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$7,027	Personnel	Expense
			513	002	Travel, Training, & Education	\$3,510	Staff Development	Expense
			520	019	Small Power Equipment	\$125	Maintenance & Repairs	Expense
			520	011	Infrastructure - Storm Sewers	\$8,500	Maintenance & Repairs	Expense
			520	010	Infrastructure - Streets & Alleys	\$122,820	Maintenance & Repairs	Expense
			520	009	Infrastructure - Curb, Gutter & Sidewalks	\$85,000	Maintenance & Repairs	Expense
			520	003	Communications Devices	\$750	Maintenance & Repairs	Expense
			520	007	Furniture & Fixtures	\$250	Maintenance & Repairs	Expense
			530	029	Rentals, short term - Equipment	\$8,040	Purchased Services	Expense
			530	035	Transportation	\$1,000	Purchased Services	Expense
			530	036	Utilities	\$1,794	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$1,197	Purchased Services	Expense
			530	014	Engineering, Design, Locating, & Surveying	\$11,100	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$1,580	Purchased Services	Expense
			530	004	Advertising - Other	\$1,200	Purchased Services	Expense
			530	007	Banking & Financial Services	\$24	Purchased Services	Expense
			530	025	Other Services	\$1,200	Purchased Services	Expense
			550	009	Industrial Supplies	\$8,000	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$2,508	Materials & Supplies	Expense
			550	007	Fuel	\$21,974	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$150	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$2,000	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$4,000	Materials & Supplies	Expense
Streets Maintenance						\$ 598,201		
10	52	048	510	001	Salaries - Full Time	\$44,353	Personnel	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	52	048	510	005	Salaries - Stand by Pay	\$2,239	Personnel	Expense
			511	001	Benefits - Health Insurance	\$19,186	Personnel	Expense
			511	002	Benefits - Retirement	\$5,779	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,564	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,674	Personnel	Expense
			520	018	Signage	\$4,500	Maintenance & Repairs	Expense
			520	019	Small Power Equipment	\$125	Maintenance & Repairs	Expense
Sign Maintenance						\$ 81,420		
10	52	049	510	001	Salaries - Full Time	\$31,788	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$1,325	Personnel	Expense
			511	001	Benefits - Health Insurance	\$11,416	Personnel	Expense
			511	002	Benefits - Retirement	\$4,107	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$2,533	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,171	Personnel	Expense
			520	019	Small Power Equipment	\$125	Maintenance & Repairs	Expense
Street Sweeping						\$ 52,465		
10	52	050	510	001	Salaries - Full Time	\$66,752	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$3,170	Personnel	Expense
			510	006	Salaries - Overtime	\$7,184	Personnel	Expense
			511	001	Benefits - Health Insurance	\$25,655	Personnel	Expense
			511	002	Benefits - Retirement	\$9,563	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$2,812	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$5,899	Personnel	Expense
			520	019	Small Power Equipment	\$125	Maintenance & Repairs	Expense
			520	010	Infrastructure - Streets & Alleys	\$10,680	Maintenance & Repairs	Expense
			530	033	Snow Removal Services	\$7,000	Purchased Services	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	52	050	530	036	Utilities	\$199	Purchased Services	Expense
					Snow Plowing & Snow Removal	\$ 139,039		
10	52	730	033	001	City Shop Domain Server	\$6,000	Capital Improvements	Expense
			034	001	Pickup Truck Snow Plow	\$9,000	Capital Improvements	Expense
			035	001	Gantry Crane	\$7,200	Capital Improvements	Expense
					Capital Improvements	\$ 22,200		
10	52	740	047	001	Cougar Ave Overlay - Freedom to Blackburn	\$154,363	Capital Improvements	Expense
					Capital Improvements	\$ 154,363		
					TOTAL	\$ 1,411,956	Public Works	

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>	
Recreation Center									
10	61	000	580	005	Transfers Out - Vehicle Replacement	\$1,740	Interfund Transfers	Expense	
						Unassigned	\$	1,740	
10	61	001	510	006	Salaries - Overtime	\$11	Personnel	Expense	
			510	001	Salaries - Full Time	\$6,925	Personnel	Expense	
			511	001	Benefits - Health Insurance	\$1,606	Personnel	Expense	
			511	002	Benefits - Retirement	\$860	Personnel	Expense	
			512	001	Payroll Taxes - FICA	\$531	Personnel	Expense	
			512	002	Payroll Taxes - Workers Comp	\$31	Personnel	Expense	
			530	001	Accounting, Auditing & Billing	\$321	Purchased Services	Expense	
			530	009	Computer, Software & Tech Support	\$954	Purchased Services	Expense	
			530	007	Banking & Financial Services	\$5,310	Purchased Services	Expense	
			540	001	Liability Insurance	\$2,949	Risk Management	Expense	
						Finance & Accounting	\$	19,498	
10	61	002	510	001	Salaries - Full Time	\$22,010	Personnel	Expense	
			511	001	Benefits - Health Insurance	\$7,109	Personnel	Expense	
			511	002	Benefits - Retirement	\$2,730	Personnel	Expense	
			512	002	Payroll Taxes - Workers Comp	\$97	Personnel	Expense	
			512	001	Payroll Taxes - FICA	\$1,684	Personnel	Expense	
			513	003	Employee Wellness Program	\$775	Staff Development	Expense	
			513	004	Employee Excellence & Appreciation	\$272	Staff Development	Expense	
			530	005	Advertising - Personnel	\$246	Purchased Services	Expense	
			530	006	Background Checks	\$600	Purchased Services	Expense	
						Human Resources & Payroll	\$	35,523	
10	61	003	510	001	Salaries - Full Time	\$26,088	Personnel	Expense	

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	61	003	510	006	Salaries - Overtime	\$600	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$228	Personnel	Expense
			511	001	Benefits - Health Insurance	\$3,685	Personnel	Expense
			511	002	Benefits - Retirement	\$3,298	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$2,042	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$976	Personnel	Expense
			530	009	Computer, Software & Tech Support	\$2,990	Purchased Services	Expense
			540	003	Cyber Insurance	\$238	Risk Management	Expense
			551	001	Non-Capital Computer Equipment	\$9,000	Materials & Supplies	Expense
					Information Technology	\$ 49,145		
10	61	004	510	001	Salaries - Full Time	\$41	Personnel	Expense
			511	002	Benefits - Retirement	\$5	Personnel	Expense
			511	001	Benefits - Health Insurance	\$11	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3	Personnel	Expense
					Grants Administration	\$ 60		
10	61	006	510	002	Salaries - Part Time	\$11,931	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$6,797	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$1,413	Personnel	Expense
			510	001	Salaries - Full Time	\$106,621	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$74	Personnel	Expense
			511	001	Benefits - Health Insurance	\$42,428	Personnel	Expense
			511	002	Benefits - Retirement	\$14,876	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$221	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$4,000	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$9,697	Personnel	Expense
			520	001	Building Interior Finishings	\$14,000	Maintenance & Repairs	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	61	006	520	002	Buildings & Structures	\$5,000	Maintenance & Repairs	Expense
			520	008	HVAC, Electrical, & Plumbing	\$37,000	Maintenance & Repairs	Expense
			530	029	Rentals, short term - Equipment	\$1,300	Purchased Services	Expense
			530	038	Weed & Pest Control	\$1,080	Purchased Services	Expense
			530	036	Utilities	\$119,568	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$2,730	Purchased Services	Expense
			530	019	Janitorial, Linen & Rug Service	\$865	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$5,200	Purchased Services	Expense
			530	002	Advertising - Legal	\$206	Purchased Services	Expense
			530	032	Security Services	\$222	Purchased Services	Expense
			540	002	Property Insurance	\$1,595	Risk Management	Expense
			550	002	Cleaning & Janitorial Supplies	\$7,350	Materials & Supplies	Expense
Ctiy Facilities						\$ 394,174		
10	61	007	510	005	Salaries - Stand by Pay	\$11	Personnel	Expense
			510	001	Salaries - Full Time	\$2,476	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$312	Personnel	Expense
			511	002	Benefits - Retirement	\$308	Personnel	Expense
			511	001	Benefits - Health Insurance	\$624	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$214	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$104	Personnel	Expense
			520	021	Vehicles & Mobile Equipment	\$395	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$11	Purchased Services	Expense
Fleet Maintenance						\$ 4,455		
10	61	027	510	002	Salaries - Part Time	\$49,356	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$19,067	Personnel	Expense
			510	001	Salaries - Full Time	\$199,941	Personnel	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	61	027	510	006	Salaries - Overtime	\$3,000	Personnel	Expense
			511	001	Benefits - Health Insurance	\$63,463	Personnel	Expense
			511	002	Benefits - Retirement	\$31,292	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$630	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$210	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$20,759	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$6,453	Personnel	Expense
			513	001	Association Dues & Memberships	\$1,190	Staff Development	Expense
			513	002	Travel, Training, & Education	\$2,995	Staff Development	Expense
			530	009	Computer, Software & Tech Support	\$4,000	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$6,300	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$595	Purchased Services	Expense
			530	027	Recording, Licensing and Permits	\$820	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$207	Purchased Services	Expense
			530	036	Utilities	\$1,524	Purchased Services	Expense
			530	003	Advertising - Marketing	\$1,829	Purchased Services	Expense
			550	001	Breakroom Supplies	\$2,750	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$1,050	Materials & Supplies	Expense
			550	018	Subscriptions & Reference Materials	\$620	Materials & Supplies	Expense
			550	016	Recreation Program Supplies SRD	\$1,035	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$2,000	Materials & Supplies	Expense
			550	013	Office Supplies	\$8,500	Materials & Supplies	Expense
			550	007	Fuel	\$270	Materials & Supplies	Expense
			550	010	Inventory Purchases	\$280	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$500	Materials & Supplies	Expense
Recreation Administration						\$ 430,636		
10	61	028	510	001	Salaries - Full Time	\$74,047	Personnel	Expense

City of Cody, Wyoming

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General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	61	028	510	004	Salaries - Provisional/Temporary	\$70,783	Personnel	Expense
			510	002	Salaries - Part Time	\$62,229	Personnel	Expense
			511	001	Benefits - Health Insurance	\$29,706	Personnel	Expense
			511	002	Benefits - Retirement	\$16,902	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$15,840	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$7,723	Personnel	Expense
			530	018	Independent Contractors	\$1,500	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$1,190	Purchased Services	Expense
			530	003	Advertising - Marketing	\$1,829	Purchased Services	Expense
			550	015	Recreation Program Supplies	\$15,050	Materials & Supplies	Expense
			550	016	Recreation Program Supplies SRD	\$1,175	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$125	Materials & Supplies	Expense
			550	007	Fuel	\$1,069	Materials & Supplies	Expense
			570	009	Grants - WY Afterschool Alliance	\$1,287	Operating Grants	Expense
					Recreation Youth Activities	\$ 300,455		
10	61	029	510	004	Salaries - Provisional/Temporary	\$22,550	Personnel	Expense
			510	006	Salaries - Overtime	\$1,000	Personnel	Expense
			510	002	Salaries - Part Time	\$6,683	Personnel	Expense
			510	001	Salaries - Full Time	\$38,238	Personnel	Expense
			511	002	Benefits - Retirement	\$5,696	Personnel	Expense
			511	001	Benefits - Health Insurance	\$12,950	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$5,238	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$2,554	Personnel	Expense
			530	026	Printing, Copying & Media Service	\$1,190	Purchased Services	Expense
			530	003	Advertising - Marketing	\$1,829	Purchased Services	Expense
			530	018	Independent Contractors	\$19,972	Purchased Services	Expense
			550	016	Recreation Program Supplies SRD	\$4,515	Materials & Supplies	Expense

City of Cody, Wyoming

General Fund Expenses

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	61	029	550	017	Safety Supplies & Equipment	\$125	Materials & Supplies	Expense
Recreation Adult Activities						\$ 122,540		
10	61	030	510	001	Salaries - Full Time	\$16,906	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$2,277	Personnel	Expense
			510	006	Salaries - Overtime	\$2,880	Personnel	Expense
			511	001	Benefits - Health Insurance	\$6,649	Personnel	Expense
			511	002	Benefits - Retirement	\$2,454	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,688	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$672	Personnel	Expense
			530	003	Advertising - Marketing	\$1,829	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$893	Purchased Services	Expense
			550	007	Fuel	\$162	Materials & Supplies	Expense
			550	015	Recreation Program Supplies	\$2,050	Materials & Supplies	Expense
			550	016	Recreation Program Supplies SRD	\$6,055	Materials & Supplies	Expense
City-Sponsored Events - Recreation						\$ 44,515		
10	61	039	510	005	Salaries - Stand by Pay	\$189	Personnel	Expense
			510	001	Salaries - Full Time	\$22,804	Personnel	Expense
			510	002	Salaries - Part Time	\$3,391	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$10,642	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$21	Personnel	Expense
			511	001	Benefits - Health Insurance	\$9,178	Personnel	Expense
			511	002	Benefits - Retirement	\$3,272	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$2,832	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,381	Personnel	Expense
School District Programs						\$ 53,710		

City of Cody, Wyoming

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	61	040	510	001	Salaries - Full Time	\$11,457	Personnel	Expense
			511	001	Benefits - Health Insurance	\$4,548	Personnel	Expense
			511	002	Benefits - Retirement	\$1,421	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$876	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$50	Personnel	Expense
			520	017	Recreational Equipment	\$9,500	Maintenance & Repairs	Expense
			530	003	Advertising - Marketing	\$1,219	Purchased Services	Expense
			530	008	Debt Collection Service	\$29	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$595	Purchased Services	Expense
			550	010	Inventory Purchases	\$1,960	Materials & Supplies	Expense
			550	015	Recreation Program Supplies	\$375	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$16,800	Materials & Supplies	Expense
			590	002	Uncollectible Account Write Offs	\$2,493	Non-Cash Expenses	Expense
					Public & Day Use	\$ 51,323		
10	61	068	510	001	Salaries - Full Time	\$4,653	Personnel	Expense
			511	002	Benefits - Retirement	\$577	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,701	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$356	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$174	Personnel	Expense
			530	004	Advertising - Other	\$3,200	Purchased Services	Expense
			530	018	Independent Contractors	\$6,200	Purchased Services	Expense
			550	015	Recreation Program Supplies	\$1,325	Materials & Supplies	Expense
			570	014	Grants - WY Cultural Trust	\$1,200	Operating Grants	Expense
			570	007	Grants - Park Co Travel Council	\$500	Operating Grants	Expense
			570	006	Grants - WY Arts Council	\$3,300	Operating Grants	Expense
					Concerts in the Park	\$ 23,186		

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	61	730	007	001	Rec Center File Server	\$6,000	Capital Improvements	Expense
					Capital Improvements	\$ 6,000		
					TOTAL		Recreation Center	\$ 1,536,960

City of Cody, Wyoming

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<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Recreation Center								
10	62	001	530	001	Accounting, Auditing & Billing	\$321	Purchased Services	Expense
			530	007	Banking & Financial Services	\$5,310	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$954	Purchased Services	Expense
			540	001	Liability Insurance	\$2,949	Risk Management	Expense
Finance & Accounting						\$ 9,534		
10	62	002	513	003	Employee Wellness Program	\$290	Staff Development	Expense
			513	004	Employee Excellence & Appreciation	\$261	Staff Development	Expense
			530	006	Background Checks	\$600	Purchased Services	Expense
			530	005	Advertising - Personnel	\$97	Purchased Services	Expense
Human Resources & Payroll						\$ 1,248		
10	62	003	530	009	Computer, Software & Tech Support	\$1,840	Purchased Services	Expense
			540	003	Cyber Insurance	\$238	Risk Management	Expense
			551	001	Non-Capital Computer Equipment	\$3,600	Materials & Supplies	Expense
Information Technology						\$ 5,678		
10	62	006	530	038	Weed & Pest Control	\$1,080	Purchased Services	Expense
			530	019	Janitorial, Linen & Rug Service	\$865	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$5,200	Purchased Services	Expense
			530	032	Security Services	\$222	Purchased Services	Expense
			530	036	Utilities	\$110,449	Purchased Services	Expense
			540	002	Property Insurance	\$1,264	Risk Management	Expense
			550	002	Cleaning & Janitorial Supplies	\$6,836	Materials & Supplies	Expense
Ctiy Facilities						\$ 125,916		
10	62	031	510	001	Salaries - Full Time	\$79,582	Personnel	Expense

City of Cody, Wyoming

FY18-19 Budget

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	62	031	510	002	Salaries - Part Time	\$2,422	Personnel	Expense
			511	001	Benefits - Health Insurance	\$22,409	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$240	Personnel	Expense
			511	002	Benefits - Retirement	\$10,171	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$360	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$6,273	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$2,054	Personnel	Expense
			513	001	Association Dues & Memberships	\$960	Staff Development	Expense
			513	002	Travel, Training, & Education	\$1,930	Staff Development	Expense
			530	015	Leases & Maintenance Contracts	\$1,200	Purchased Services	Expense
			530	027	Recording, Licensing and Permits	\$700	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$3,720	Purchased Services	Expense
			530	003	Advertising - Marketing	\$94	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$224	Purchased Services	Expense
			550	016	Recreation Program Supplies SRD	\$1,000	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$1,600	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$500	Materials & Supplies	Expense
			550	013	Office Supplies	\$700	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$4,000	Materials & Supplies	Expense
			550	002	Cleaning & Janitorial Supplies	\$1,860	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$1,200	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$1,300	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$1,000	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$4,000	Materials & Supplies	Expense
Aquatics Administration						\$ 149,499		
10	62	032	510	001	Salaries - Full Time	\$50,581	Personnel	Expense
			510	002	Salaries - Part Time	\$10,900	Personnel	Expense

City of Cody, Wyoming

FY18-19 Budget

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	62	032	510	004	Salaries - Provisional/Temporary	\$141,386	Personnel	Expense
			510	006	Salaries - Overtime	\$1,400	Personnel	Expense
			511	001	Benefits - Health Insurance	\$19,808	Personnel	Expense
			511	002	Benefits - Retirement	\$7,799	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$60	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$15,626	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$7,619	Personnel	Expense
			513	001	Association Dues & Memberships	\$240	Staff Development	Expense
			520	016	Pools & Aquatics Features	\$4,000	Maintenance & Repairs	Expense
			530	026	Printing, Copying & Media Service	\$525	Purchased Services	Expense
			530	003	Advertising - Marketing	\$11	Purchased Services	Expense
			530	018	Independent Contractors	\$2,000	Purchased Services	Expense
			550	016	Recreation Program Supplies SRD	\$3,000	Materials & Supplies	Expense
			550	015	Recreation Program Supplies	\$9,500	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$9,000	Materials & Supplies	Expense
			550	013	Office Supplies	\$300	Materials & Supplies	Expense
Aquatics Youth & Adult Activities						\$ 283,755		
10	62	033	510	001	Salaries - Full Time	\$41,700	Personnel	Expense
			510	002	Salaries - Part Time	\$7,993	Personnel	Expense
			510	006	Salaries - Overtime	\$600	Personnel	Expense
			511	002	Benefits - Retirement	\$6,238	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$69	Personnel	Expense
			511	001	Benefits - Health Insurance	\$15,981	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,847	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,876	Personnel	Expense
			513	002	Travel, Training & Education	\$233	Staff Development	Expense
			520	016	Pools & Aquatics Features	\$3,440	Maintenance & Repairs	Expense

City of Cody, Wyoming

FY18-19 Budget

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	62	033	530	026	Printing, Copying & Media Service	\$525	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$336	Purchased Services	Expense
			550	009	Industrial Supplies	\$9,600	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$2,120	Materials & Supplies	Expense
Aquatics Safety Training Programs						\$ 94,558		
10	62	034	510	002	Salaries - Part Time	\$1,211	Personnel	Expense
			510	001	Salaries - Full Time	\$11,863	Personnel	Expense
			511	001	Benefits - Health Insurance	\$4,105	Personnel	Expense
			511	002	Benefits - Retirement	\$1,622	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$30	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,000	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$488	Personnel	Expense
			530	003	Advertising - Marketing	\$79	Purchased Services	Expense
			550	015	Recreation Program Supplies	\$500	Materials & Supplies	Expense
City-Sponsored Events - Aquatics						\$ 20,898		
10	62	039	513	002	Travel, Training, & Education	\$163	Staff Development	Expense
			520	016	Pools & Aquatics Features	\$560	Maintenance & Repairs	Expense
			530	003	Advertising - Marketing	\$18	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$280	Purchased Services	Expense
			530	036	Utilities	\$8,313	Purchased Services	Expense
			550	009	Industrial Supplies	\$1,400	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$280	Materials & Supplies	Expense
			550	002	Cleaning & Janitorial Supplies	\$655	Materials & Supplies	Expense
School District Programs						\$ 11,669		
10	62	040	530	008	Debt Collection Service	\$29	Purchased Services	Expense

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	62	040	550	010	Inventory Purchases	\$700	Materials & Supplies	Expense
			590	002	Uncollectible Account Write Offs	\$2,493	Non-Cash Expenses	Expense
					Public & Day Use	\$ 3,222		
			TOTAL		Recreation Center	\$ 705,977		

City of Cody, Wyoming

General Fund Expenses

FY18-19 Budget

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Recreation Center								
10	63	035	510	001	Salaries - Full Time	\$9,200	Personnel	Expense
			511	001	Benefits - Health Insurance	\$3,213	Personnel	Expense
			511	002	Benefits - Retirement	\$1,141	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$117	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$704	Personnel	Expense
			530	026	Printing, Copying & Media Service	\$298	Purchased Services	Expense
			530	003	Advertising - Marketing	\$1,219	Purchased Services	Expense
			550	016	Recreation Program Supplies SRD	\$3,210	Materials & Supplies	Expense
Athletics Administration						\$ 19,102		
10	63	036	510	001	Salaries - Full Time	\$2,326	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$5,859	Personnel	Expense
			511	001	Benefits - Health Insurance	\$485	Personnel	Expense
			511	002	Benefits - Retirement	\$289	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$626	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$305	Personnel	Expense
			530	026	Printing, Copying & Media Service	\$595	Purchased Services	Expense
			530	003	Advertising - Marketing	\$1,219	Purchased Services	Expense
			550	015	Recreation Program Supplies	\$4,675	Materials & Supplies	Expense
			550	016	Recreation Program Supplies SRD	\$3,510	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$125	Materials & Supplies	Expense
Athletics Youth Programs						\$ 20,014		
10	63	037	510	001	Salaries - Full Time	\$1,396	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$6,206	Personnel	Expense
			511	001	Benefits - Health Insurance	\$291	Personnel	Expense
			511	002	Benefits - Retirement	\$173	Personnel	Expense

City of Cody, Wyoming

FY18-19 Budget

General Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
10	63	037	512	001	Payroll Taxes - FICA	\$582	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$284	Personnel	Expense
			530	003	Advertising - Marketing	\$1,219	Purchased Services	Expense
			530	026	Printing, Copying & Media Service	\$595	Purchased Services	Expense
			550	015	Recreation Program Supplies	\$3,700	Materials & Supplies	Expense
			550	016	Recreation Program Supplies SRD	\$2,250	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$125	Materials & Supplies	Expense
Athletics Adult Programs						\$ 16,821		
10	63	038	510	001	Salaries - Full Time	\$2,855	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$15,080	Personnel	Expense
			511	002	Benefits - Retirement	\$354	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,021	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,372	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$594	Personnel	Expense
			530	036	Utilities	\$450	Purchased Services	Expense
			550	010	Inventory Purchases	\$560	Materials & Supplies	Expense
			550	016	Recreation Program Supplies SRD	\$800	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$5,000	Materials & Supplies	Expense
Athletics Mini Golf						\$ 28,086		
TOTAL						\$ 84,023		
Recreation Center						\$ 84,023		
Grand Total						\$ 10,402,469		

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Vehicle Replacement Fund Line Item Budget Section

FY18-19 Budget

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Vehicle Replacement Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Public Works								
33	50	000	480	006	Transfers In	\$476,681	Interfund Transfers	Revenue
						Unassigned	\$ 476,681	
					TOTAL	Public Works	\$ 476,681	
						Grand Total	\$ 476,681	

Vehicle Replacement Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>	
Public Works									
33	52	730	001	001	Vehicle Replacement Schedule	\$568,750	Capital Improvements	Expense	
						Capital Improvements	\$ 568,750		
TOTAL						Public Works	\$ 568,750		
						Grand Total	\$ 568,750		

Lodging Tax Fund Line Item Budget Section

FY18-19 Budget

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Lodging Tax Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
General Government								
35	20	000	420	006	Lodging Taxes	\$127,000	Intergovernmental	Revenue
					Unassigned	\$ 127,000		
					TOTAL	General Government	\$ 127,000	
						Grand Total	\$ 127,000	

Lodging Tax Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
General Government								
35	21	005	510	006	Salaries - Overtime	\$22,034	Personnel	Expense
			510	005	Salaries - Stand By Pay	\$423	Personnel	Expense
			510	001	Salaries - Full Time	\$53,756	Personnel	Expense
			511	004	Benefits - Auto Allowance	\$240	Personnel	Expense
			511	002	Benefits - Retirement	\$9,178	Personnel	Expense
			511	001	Benefits - Health Insurance	\$15,883	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$2,445	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$5,830	Personnel	Expense
			530	029	Rentals, short term - Equipment	\$900	Purchased Services	Expense
			530	036	Utilities	\$1,652	Purchased Services	Expense
			550	008	Ice Cream Social	\$500	Materials & Supplies	Expense
City-Sponsored Events						\$ 112,841		
35	21	014	531	006	Forward Cody Funding	\$15,000	Purchased Services	Expense
			531	002	Cody-Yellowstone Air Service Funding	\$5,000	Purchased Services	Expense
Outside Agency Support						\$ 20,000		
TOTAL						\$ 132,841		
General Government						\$ 132,841		
Grand Total						\$ 132,841		

Specific Purpose Tax Line Item Budget Section

FY18-19 Budget

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Specific Purpose Tax Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
General Government								
39	20	000	420	011	Specific Purose Tax	\$2,043,463	Intergovernmental	Revenue
					Unassigned	\$ 2,043,463		
					TOTAL	General Government	\$ 2,043,463	
						Grand Total	\$ 2,043,463	

Specific Purpose Tax Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Public Works								
39	52	740	001	001	Chip Sealing	\$197,961	Capital Improvements	Expense
			002	001	ADA Ramps	\$324,615	Capital Improvements	Expense
					Capital Improvements	\$ 522,576		
					TOTAL		Public Works	\$ 522,576

Specific Purpose Tax Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Utilities								
39	73	740	012	003	WWTF PHASE 2	\$984,192	Capital Improvements	Expense
						Capital Improvements	\$ 984,192	
TOTAL						Utilities	\$ 984,192	
						Grand Total	\$ 1,506,768	

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Solid Waste Fund Line Item Budget Section

FY18-19 Budget

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Solid Waste Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Utilities								
52	70	000	460	015	Purchase Card Rebate	\$270	Miscellaneous	Revenue
			460	008	Interest Revenue	\$14,884	Miscellaneous	Revenue
					Unassigned	\$ 15,154		
52	70	052	450	001	Charges for Utility Services	\$1,288,790	Charges for Services	Revenue
			460	014	Other Misc Revenue	\$405	Miscellaneous	Revenue
					Solid Waste Collection	\$ 1,289,195		
52	70	053	450	001	Charges for Utility Services	\$823,981	Charges for Services	Revenue
					Solid Waste Disposal	\$ 823,981		
52	70	054	450	014	Recycling Revenue	\$55,000	Charges for Services	Revenue
			450	001	Charges for Utility Services	\$115,630	Charges for Services	Revenue
			472	008	Contributions - Park County	\$4,600	Operating Grants & Contribution	Revenue
					Recycling	\$ 175,230		
					TOTAL	Utilities \$ 2,303,560		
						Grand Total \$ 2,303,560		

Solid Waste Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Utilities								
52	71	000	580	005	Transfers Out - Vehicle Replacement	\$72,833	Interfund Transfers	Expense
			580	001	Transfers Out - Franchise Fees	\$111,420	Interfund Transfers	Expense
Unassigned						\$ 184,253		
52	71	001	510	001	Salaries - Full Time	\$6,925	Personnel	Expense
			510	006	Salaries - Overtime	\$11	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,606	Personnel	Expense
			511	002	Benefits - Retirement	\$860	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$531	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$31	Personnel	Expense
			530	009	Computer, Software & Tech Support	\$2,423	Purchased Services	Expense
			530	001	Accounting, Auditing & Billing	\$1,374	Purchased Services	Expense
			540	001	Liability Insurance	\$2,837	Risk Management	Expense
Finance & Accounting						\$ 16,598		
52	71	002	510	001	Salaries - Full Time	\$5,151	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,664	Personnel	Expense
			511	002	Benefits - Retirement	\$639	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$394	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$23	Personnel	Expense
			513	003	Employee Wellness Program	\$585	Staff Development	Expense
			513	004	Employee Excellence & Appreciation	\$336	Staff Development	Expense
			530	005	Advertising - Personnel	\$326	Purchased Services	Expense
			530	024	Medical Services	\$500	Purchased Services	Expense
Human Resources & Payroll						\$ 9,618		
52	71	003	510	001	Salaries - Full Time	\$1,373	Personnel	Expense

Solid Waste Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
52	71	003	510	006	Salaries - Overtime	\$32	Personnel	Expense
			511	002	Benefits - Retirement	\$174	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$12	Personnel	Expense
			511	001	Benefits - Health Insurance	\$194	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$107	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$51	Personnel	Expense
			520	004	Computers & Office Equipment	\$1,000	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$4,384	Purchased Services	Expense
			540	003	Cyber Insurance	\$950	Risk Management	Expense
					Information Technology	\$ 8,277		
52	71	006	510	001	Salaries - Full Time	\$3,899	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$52	Personnel	Expense
			510	002	Salaries - Part Time	\$436	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$249	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,552	Personnel	Expense
			511	002	Benefits - Retirement	\$544	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$8	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$3	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$355	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$146	Personnel	Expense
			520	008	HVAC, Electrical, & Plumbing	\$702	Maintenance & Repairs	Expense
			520	002	Buildings & Structures	\$500	Maintenance & Repairs	Expense
			530	038	Weed & Pest Control	\$720	Purchased Services	Expense
			530	036	Utilities	\$10,029	Purchased Services	Expense
			540	002	Property Insurance	\$2,340	Risk Management	Expense
					Ctiy Facilities	\$ 21,535		

Solid Waste Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
52	71	007	510	001	Salaries - Full Time	\$42,465	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$5,344	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$182	Personnel	Expense
			511	001	Benefits - Health Insurance	\$10,702	Personnel	Expense
			511	002	Benefits - Retirement	\$5,289	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,790	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,671	Personnel	Expense
			520	021	Vehicles & Mobile Equipment	\$49,007	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$439	Purchased Services	Expense
					Fleet Maintenance	\$ 118,889		
52	71	009	510	001	Salaries - Full Time	\$55,404	Personnel	Expense
			510	006	Salaries - Overtime	\$103	Personnel	Expense
			511	001	Benefits - Health Insurance	\$16,152	Personnel	Expense
			511	002	Benefits - Retirement	\$6,884	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$4,246	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$850	Personnel	Expense
			530	001	Accounting, Auditing & Billing	\$5,846	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$3,069	Purchased Services	Expense
			550	014	Postage & Shipping	\$6,080	Materials & Supplies	Expense
					Utility Billing	\$ 98,634		
52	71	010	510	003	Salaries - Elected/Appointed	\$13,751	Personnel	Expense
			510	001	Salaries - Full Time	\$11,287	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,711	Personnel	Expense
			511	002	Benefits - Retirement	\$1,387	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$427	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,915	Personnel	Expense

Solid Waste Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
52	71	010	512	002	Payroll Taxes - Workers Comp	\$110	Personnel	Expense
Governing Body						\$ 30,588		
52	71	011	510	001	Salaries - Full Time	\$20,782	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$640	Personnel	Expense
			511	001	Benefits - Health Insurance	\$3,585	Personnel	Expense
			511	002	Benefits - Retirement	\$2,559	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,590	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$91	Personnel	Expense
Administration						\$ 29,247		
52	71	026	510	001	Salaries - Full Time	\$7,832	Personnel	Expense
			510	002	Salaries - Part Time	\$3,720	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$206	Personnel	Expense
			511	001	Benefits - Health Insurance	\$3,082	Personnel	Expense
			511	002	Benefits - Retirement	\$1,455	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$899	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$439	Personnel	Expense
Brush Removal Services						\$ 17,633		
52	71	051	510	001	Salaries - Full Time	\$30,267	Personnel	Expense
			511	002	Benefits - Retirement	\$3,624	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$270	Personnel	Expense
			511	001	Benefits - Health Insurance	\$8,490	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$2,315	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,065	Personnel	Expense
			530	015	Leases & Maintenance Contracts	\$962	Purchased Services	Expense
			530	023	Legal Services	\$9,625	Purchased Services	Expense

City of Cody, Wyoming

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Solid Waste Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
52	71	051	550	001	Breakroom Supplies	\$200	Materials & Supplies	Expense
			550	013	Office Supplies	\$100	Materials & Supplies	Expense
			551	012	Non-Capital Improvements - Other	\$5,000	Materials & Supplies	Expense
Solid Waste Administration						\$ 61,918		
52	71	052	510	001	Salaries - Full Time	\$216,006	Personnel	Expense
			510	006	Salaries - Overtime	\$7,480	Personnel	Expense
			511	002	Benefits - Retirement	\$27,719	Personnel	Expense
			511	001	Benefits - Health Insurance	\$62,377	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$17,097	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$8,272	Personnel	Expense
			513	002	Travel, Training, & Education	\$84	Staff Development	Expense
			520	019	Small Power Equipment	\$260	Maintenance & Repairs	Expense
			530	027	Recording, Licensing and Permits	\$164	Purchased Services	Expense
			530	036	Utilities	\$477	Purchased Services	Expense
			530	025	Other Services	\$5,000	Purchased Services	Expense
			530	008	Debt Collection Service	\$470	Purchased Services	Expense
			530	007	Banking & Financial Services	\$7,184	Purchased Services	Expense
			530	004	Advertising - Other	\$500	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$582	Purchased Services	Expense
			550	007	Fuel	\$46,985	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$2,320	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$280	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$1,056	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$53,580	Materials & Supplies	Expense
			590	002	Uncollectible Account Write Offs	\$1,707	Non-Cash Expenses	Expense
			590	001	Depreciation	\$42,626	Non-Cash Expenses	Expense

Solid Waste Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Solid Waste Collection						\$ 502,226		
52	71	053	510	001	Salaries - Full Time	\$63,683	Personnel	Expense
			511	002	Benefits - Retirement	\$7,899	Personnel	Expense
			511	001	Benefits - Health Insurance	\$18,554	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$4,872	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$2,311	Personnel	Expense
			513	002	Travel, Training, & Education	\$84	Staff Development	Expense
			530	007	Banking & Financial Services	\$4,583	Purchased Services	Expense
			530	008	Debt Collection Service	\$300	Purchased Services	Expense
			530	021	Landfill Fees	\$816,000	Purchased Services	Expense
			530	036	Utilities	\$119	Purchased Services	Expense
			550	020	Other Services	\$400	Materials & Supplies	Expense
			590	002	Uncollectible Account Write Offs	\$1,089	Non-Cash Expenses	Expense
			590	001	Depreciation	\$42,626	Non-Cash Expenses	Expense
Solid Waste Disposal						\$ 962,520		
52	71	054	510	001	Salaries - Full Time	\$126,351	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$4,372	Personnel	Expense
			510	006	Salaries - Overtime	\$850	Personnel	Expense
			511	001	Benefits - Health Insurance	\$52,214	Personnel	Expense
			511	002	Benefits - Retirement	\$15,777	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$10,065	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$4,843	Personnel	Expense
			513	002	Travel, Training, & Education	\$1,512	Staff Development	Expense
			520	019	Small Power Equipment	\$140	Maintenance & Repairs	Expense
			530	008	Debt Collection Service	\$40	Purchased Services	Expense
			530	027	Recording, Licensing and Permits	\$36	Purchased Services	Expense

City of Cody, Wyoming

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Solid Waste Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
52	71	054	530	035	Transportation	\$8,300	Purchased Services	Expense
			530	007	Banking & Financial Services	\$619	Purchased Services	Expense
			550	007	Fuel	\$12,047	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$580	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$520	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$544	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$1,128	Materials & Supplies	Expense
			590	001	Depreciation	\$24,045	Non-Cash Expenses	Expense
			590	002	Uncollectible Account Write Offs	\$147	Non-Cash Expenses	Expense
					Recycling	\$ 264,130		
52	71	055	510	001	Salaries - Full Time	\$1,955	Personnel	Expense
			510	006	Salaries - Overtime	\$85	Personnel	Expense
			511	001	Benefits - Health Insurance	\$681	Personnel	Expense
			511	002	Benefits - Retirement	\$253	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$156	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$12	Personnel	Expense
			530	016	Hazardous Waste Disposal	\$9,500	Purchased Services	Expense
					Hazardous Waste Collection	\$ 12,642		
52	71	056	510	001	Salaries - Full Time	\$5,966	Personnel	Expense
			511	002	Benefits - Retirement	\$740	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,650	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$456	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$158	Personnel	Expense
			550	007	Fuel	\$1,205	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$1,692	Materials & Supplies	Expense

Solid Waste Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Grass Collection						\$ 11,867		
52	71	057	510	001	Salaries - Full Time	\$7,574	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$340	Personnel	Expense
			511	001	Benefits - Health Insurance	\$3,177	Personnel	Expense
			511	002	Benefits - Retirement	\$981	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$605	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$231	Personnel	Expense
Large Item Pickup						\$ 12,908		
52	71	720	003	001	A-Frame Enclosure	\$30,000	Capital Improvements	Expense
Capital Improvements						\$ 30,000		
TOTAL						Utilities \$ 2,393,484		
Grand Total						\$ 2,393,484		

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Water Fund Line Item Budget Section

FY18-19 Budget

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City of Cody, Wyoming

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Water Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Utilities								
53	70	000	460	008	Interest Revenue	\$10,803	Miscellaneous	Revenue
						Unassigned	\$ 10,803	
53	70	001	460	015	Purchase Card Rebate	\$318	Miscellaneous	Revenue
						Finance & Accounting	\$ 318	
53	70	059	450	021	Water Crane Sales	\$13,500	Charges for Services	Revenue
			450	018	Tap Fees	\$15,000	Charges for Services	Revenue
			450	006	Meter Fees	\$3,500	Charges for Services	Revenue
			450	004	Hydrant Water Sales	\$10,500	Charges for Services	Revenue
			450	003	Hook Up Fees	\$25,000	Charges for Services	Revenue
			450	001	Charges for Utility Services	\$3,021,365	Charges for Services	Revenue
			460	014	Miscellaneous Revenue	\$3,000	Miscellaneous	Revenue
			460	007	Hydrant Testing Reimbursement	\$6,000	Miscellaneous	Revenue
						Treated Water	\$ 3,097,865	
53	70	060	450	003	Hook Up Fees	\$1,000	Charges for Services	Revenue
			450	001	Charges for Utility Services	\$324,058	Charges for Services	Revenue
						Raw Water	\$ 325,058	
53	70	640	021	001	Grants -WWDC Beacon Hill Water Tank	\$1,064,891	Capital Improvements	Revenue
						Capital Improvements	\$ 1,064,891	
TOTAL						Utilities	\$ 4,498,935	
						Grand Total	\$ 4,498,935	

City of Cody, Wyoming

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Water Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Utilities								
53	72	000	580	005	Transfers Out - Vehicle Replacement	\$13,950	Interfund Transfers	Expense
			580	001	Transfers Out - Franchise Fees	\$167,271	Interfund Transfers	Expense
Unassigned						\$ 181,221		
53	72	001	510	001	Salaries - Full Time	\$12,843	Personnel	Expense
			510	006	Salaries - Overtime	\$21	Personnel	Expense
			511	001	Benefits - Health Insurance	\$2,978	Personnel	Expense
			511	002	Benefits - Retirement	\$1,596	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$984	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$57	Personnel	Expense
			530	001	Accounting, Auditing & Billing	\$4,630	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$3,496	Purchased Services	Expense
			540	001	Liability Insurance	\$1,822	Risk Management	Expense
Finance & Accounting						\$ 28,427		
53	72	002	510	001	Salaries - Full Time	\$2,342	Personnel	Expense
			511	001	Benefits - Health Insurance	\$756	Personnel	Expense
			511	002	Benefits - Retirement	\$290	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$179	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$10	Personnel	Expense
			513	003	Employee Wellness Program	\$545	Staff Development	Expense
			513	004	Employee Excellence & Appreciation	\$91	Staff Development	Expense
			530	005	Advertising - Personnel	\$460	Purchased Services	Expense
			530	024	Medical Services	\$350	Purchased Services	Expense
Human Resources & Payroll						\$ 5,023		
53	72	003	510	001	Salaries - Full Time	\$1,373	Personnel	Expense

City of Cody, Wyoming

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Water Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
53	72	003	510	006	Salaries - Overtime	\$32	Personnel	Expense
			511	001	Benefits - Health Insurance	\$194	Personnel	Expense
			511	002	Benefits - Retirement	\$174	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$12	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$107	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$51	Personnel	Expense
			530	009	Computer, Software & Tech Support	\$3,381	Purchased Services	Expense
			540	003	Cyber Insurance	\$950	Risk Management	Expense
					Information Technology	\$ 6,274		
53	72	004	510	001	Salaries - Full Time	\$3,022	Personnel	Expense
			511	002	Benefits - Retirement	\$375	Personnel	Expense
			511	001	Benefits - Health Insurance	\$793	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$13	Personnel	Expense
					Grants Administration	\$ 4,203		
53	72	006	510	001	Salaries - Full Time	\$3,899	Personnel	Expense
			510	002	Salaries - Part Time	\$436	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$249	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$52	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$3	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$8	Personnel	Expense
			511	002	Benefits - Retirement	\$544	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,552	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$146	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$586	Personnel	Expense
			520	001	Building Interior Finishings	\$400	Maintenance & Repairs	Expense
			520	002	Buildings & Structures	\$1,000	Maintenance & Repairs	Expense

City of Cody, Wyoming

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Water Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
53	72	006	520	008	HVAC, Electrical, & Plumbing	\$1,000	Maintenance & Repairs	Expense
			530	036	Utilities	\$78,260	Purchased Services	Expense
			530	038	Weed & Pest Control	\$400	Purchased Services	Expense
			530	032	Security Services	\$104	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$347	Purchased Services	Expense
			540	002	Property Insurance	\$5,034	Risk Management	Expense
			550	002	Cleaning & Janitorial Supplies	\$835	Materials & Supplies	Expense
Ctiy Facilities						\$ 94,855		
53	72	007	510	001	Salaries - Full Time	\$1,834	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$231	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$8	Personnel	Expense
			511	001	Benefits - Health Insurance	\$462	Personnel	Expense
			511	002	Benefits - Retirement	\$228	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$159	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$77	Personnel	Expense
			520	021	Vehicles & Mobile Equipment	\$2,741	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$80	Purchased Services	Expense
Fleet Maintenance						\$ 5,820		
53	72	009	510	001	Salaries - Full Time	\$50,495	Personnel	Expense
			510	006	Salaries - Overtime	\$94	Personnel	Expense
			511	001	Benefits - Health Insurance	\$14,721	Personnel	Expense
			511	002	Benefits - Retirement	\$6,274	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,870	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$775	Personnel	Expense
			530	015	Leases & Maintenance Contracts	\$2,150	Purchased Services	Expense
			530	001	Accounting, Auditing & Billing	\$5,328	Purchased Services	Expense

City of Cody, Wyoming

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Water Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
53	72	009	530	009	Computer, Software & Tech Support	\$2,797	Purchased Services	Expense
			550	014	Postage & Shipping	\$5,542	Materials & Supplies	Expense
					Utility Billing	\$ 92,046		
53	72	010	510	003	Salaries - Elected/Appointed	\$12,532	Personnel	Expense
			510	001	Salaries - Full Time	\$10,287	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,559	Personnel	Expense
			511	002	Benefits - Retirement	\$1,264	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$389	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,746	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$100	Personnel	Expense
					Governing Body	\$ 27,877		
53	72	011	510	001	Salaries - Full Time	\$18,940	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$583	Personnel	Expense
			511	002	Benefits - Retirement	\$2,332	Personnel	Expense
			511	001	Benefits - Health Insurance	\$3,268	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,449	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$83	Personnel	Expense
					Administration	\$ 26,655		
53	72	058	510	001	Salaries - Full Time	\$58,159	Personnel	Expense
			511	001	Benefits - Health Insurance	\$18,341	Personnel	Expense
			511	002	Benefits - Retirement	\$7,083	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$270	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$4,449	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,912	Personnel	Expense
			530	009	Computer, Software & Tech Support	\$4,275	Purchased Services	Expense

Water Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
53	72	058	530	036	Utilities	\$608	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$1,254	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$132	Purchased Services	Expense
			530	023	Legal Services	\$9,625	Purchased Services	Expense
			550	001	Breakroom Supplies	\$100	Materials & Supplies	Expense
			550	012	Meeting Supplies	\$100	Materials & Supplies	Expense
			550	013	Office Supplies	\$500	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$950	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$1,250	Materials & Supplies	Expense
Water Administration						\$ 109,008		
53	72	059	510	005	Salaries - Stand by Pay	\$5,895	Personnel	Expense
			510	006	Salaries - Overtime	\$7,600	Personnel	Expense
			510	001	Salaries - Full Time	\$153,421	Personnel	Expense
			510	002	Salaries - Part Time	\$22,767	Personnel	Expense
			511	001	Benefits - Health Insurance	\$48,362	Personnel	Expense
			511	002	Benefits - Retirement	\$23,497	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$14,511	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$7,011	Personnel	Expense
			513	002	Travel, Training, & Education	\$3,080	Staff Development	Expense
			513	001	Association Dues & Memberships	\$890	Staff Development	Expense
			520	019	Small Power Equipment	\$550	Maintenance & Repairs	Expense
			520	012	Infrastructure - Water Systems	\$30,000	Maintenance & Repairs	Expense
			520	009	Infrastructure - Curb, Gutter & Sidewalks	\$1,250	Maintenance & Repairs	Expense
			520	010	Infrastructure - Streets & Alleys	\$7,500	Maintenance & Repairs	Expense
			530	020	Laboratory & Testing Services	\$1,800	Purchased Services	Expense
			530	039	Wholesale Utility Purchases	\$1,583,370	Purchased Services	Expense
			530	036	Utilities	\$4,558	Purchased Services	Expense

City of Cody, Wyoming

FY18-19 Budget

Water Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
53	72	059	530	022	Leak Detection	\$8,650	Purchased Services	Expense
			530	025	Other Services	\$1,300	Purchased Services	Expense
			530	029	Rentals, short term - Equipment	\$1,750	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$540	Purchased Services	Expense
			530	008	Debt Collection Service	\$945	Purchased Services	Expense
			530	007	Banking & Financial Services	\$16,268	Purchased Services	Expense
			530	002	Advertising - Legal	\$891	Purchased Services	Expense
			530	014	Engineering, Design, Locating, & Surveying	\$223	Purchased Services	Expense
			550	019	Uniforms & Clothing	\$950	Materials & Supplies	Expense
			550	007	Fuel	\$4,442	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$2,850	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$1,500	Materials & Supplies	Expense
			551	011	Meters	\$37,500	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$2,500	Materials & Supplies	Expense
			551	007	Non-Capital Infrastructure Water Systems	\$12,900	Materials & Supplies	Expense
			590	001	Depreciation	\$298,209	Non-Cash Expenses	Expense
			590	002	Uncollectible Account Write Offs	\$3,544	Non-Cash Expenses	Expense
					Treated Water	\$ 2,311,024		
53	72	060	510	001	Salaries - Full Time	\$131,886	Personnel	Expense
			510	002	Salaries - Part Time	\$1,198	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$5,371	Personnel	Expense
			510	006	Salaries - Overtime	\$1,805	Personnel	Expense
			511	002	Benefits - Retirement	\$17,361	Personnel	Expense
			511	001	Benefits - Health Insurance	\$41,637	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$5,167	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$10,730	Personnel	Expense
			520	009	Infrastructure - Curb, Gutter & Sidewalks	\$1,250	Maintenance & Repairs	Expense

City of Cody, Wyoming

FY18-19 Budget

Water Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
53	72	060	520	010	Infrastructure - Streets & Alleys	\$7,500	Maintenance & Repairs	Expense
			520	012	Infrastructure - Water Systems	\$30,000	Maintenance & Repairs	Expense
			520	019	Small Power Equipment	\$550	Maintenance & Repairs	Expense
			530	029	Rentals, short term - Equipment	\$1,750	Purchased Services	Expense
			530	036	Utilities	\$540	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$540	Purchased Services	Expense
			530	008	Debt Collection Service	\$117	Purchased Services	Expense
			530	007	Banking & Financial Services	\$2,011	Purchased Services	Expense
			530	004	Advertising - Other	\$882	Purchased Services	Expense
			540	005	Taxes & Assessments	\$38,191	Risk Management	Expense
			550	007	Fuel	\$4,442	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$2,850	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$950	Materials & Supplies	Expense
			551	003	Non-Capital Machinery, Equipment, & Tools	\$2,500	Materials & Supplies	Expense
			551	007	Non-Capital Infrastructure Water Systems	\$2,100	Materials & Supplies	Expense
			590	001	Depreciation	\$40,665	Non-Cash Expenses	Expense
			590	002	Uncollectible Account Write Offs	\$187	Non-Cash Expenses	Expense
Raw Water						\$ 352,180		
53	72	740	021	002	Grants -WWDC Beacon Hill Water Tank	\$1,064,891	Capital Improvements	Expense
			021	001	Beacon Hill Water Tank	\$524,498	Capital Improvements	Expense
Capital Improvements						\$ 1,589,389		
TOTAL						\$ 4,834,002		
Utilities						\$ 4,834,002		
Grand Total						\$ 4,834,002		

Wastewater Fund Line Item Budget Section

FY18-19 Budget

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City of Cody, Wyoming

FY18-19 Budget

Wastewater Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Utilities								
54	70	000	460	008	Interest Revenue	\$3,542	Miscellaneous	Revenue
						Unassigned	\$ 3,542	
54	70	001	460	015	Purchase Card Rebate	\$265	Miscellaneous	Revenue
						Finance & Accounting	\$ 265	
54	70	062	450	015	RV Dump Fees	\$1,092	Charges for Services	Revenue
			450	005	Impact Fees	\$49,610	Charges for Services	Revenue
			450	001	Charges for Utility Services	\$700,000	Charges for Services	Revenue
			460	014	Other Misc Revenue	\$300	Miscellaneous	Revenue
						Wastewater Collection	\$ 751,002	
54	70	063	450	015	RV Dump Fees	\$1,092	Charges for Services	Revenue
			450	007	Plant Investment Fees	\$27,570	Charges for Services	Revenue
			450	001	Charges for Utility Services	\$700,000	Charges for Services	Revenue
						Wastewater Treatment	\$ 728,662	
54	70	640	012	002	Grants - SLIB MRG WWTF PH2	\$219,078	Capital Improvements	Revenue
			012	001	Loan - CWSRF WWTF PH2	\$517,820	Capital Improvements	Revenue
						Capital Improvements	\$ 736,898	
TOTAL						Utilities	\$ 2,220,369	
						Grand Total	\$ 2,220,369	

Wastewater Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Utilities								
54	73	000	580	005	Transfers Out - Vehicle Replacement	\$24,001	Interfund Transfers	Expense
			580	001	Transfers Out - Franchise Fees	\$70,000	Interfund Transfers	Expense
Unassigned						\$ 94,001		
54	73	001	510	001	Salaries - Full Time	\$10,748	Personnel	Expense
			510	006	Salaries - Overtime	\$18	Personnel	Expense
			511	001	Benefits - Health Insurance	\$2,493	Personnel	Expense
			511	002	Benefits - Retirement	\$1,335	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$824	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$47	Personnel	Expense
			530	001	Accounting, Auditing & Billing	\$9,977	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$2,346	Purchased Services	Expense
			540	001	Liability Insurance	\$1,430	Risk Management	Expense
Finance & Accounting						\$ 29,218		
54	73	002	510	001	Salaries - Full Time	\$1,405	Personnel	Expense
			511	001	Benefits - Health Insurance	\$454	Personnel	Expense
			511	002	Benefits - Retirement	\$174	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$107	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$6	Personnel	Expense
			513	003	Employee Wellness Program	\$170	Staff Development	Expense
			513	004	Employee Excellence & Appreciation	\$295	Staff Development	Expense
			530	024	Medical Services	\$300	Purchased Services	Expense
Human Resources & Payroll						\$ 2,911		
54	73	003	510	006	Salaries - Overtime	\$32	Personnel	Expense
			510	001	Salaries - Full Time	\$1,373	Personnel	Expense

Wastewater Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
54	73	003	511	001	Benefits - Health Insurance	\$194	Personnel	Expense
			511	002	Benefits - Retirement	\$174	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$12	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$107	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$51	Personnel	Expense
			530	009	Computer, Software & Tech Support	\$3,405	Purchased Services	Expense
			540	003	Cyber Insurance	\$950	Risk Management	Expense
Information Technology						\$ 6,298		
54	73	004	510	001	Salaries - Full Time	\$11,237	Personnel	Expense
			511	001	Benefits - Health Insurance	\$2,951	Personnel	Expense
			511	002	Benefits - Retirement	\$1,394	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$860	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$48	Personnel	Expense
Grants Administration						\$ 16,490		
54	73	006	510	001	Salaries - Full Time	\$3,899	Personnel	Expense
			510	002	Salaries - Part Time	\$436	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$249	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$52	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,552	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$3	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$8	Personnel	Expense
			511	002	Benefits - Retirement	\$544	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$355	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$146	Personnel	Expense
			520	001	Building Interior Finishings	\$250	Maintenance & Repairs	Expense
			520	002	Buildings & Structures	\$2,400	Maintenance & Repairs	Expense

Wastewater Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
54	73	006	530	036	Utilities	\$134,036	Purchased Services	Expense
			530	038	Weed & Pest Control	\$600	Purchased Services	Expense
			530	032	Security Services	\$104	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$347	Purchased Services	Expense
			540	002	Property Insurance	\$5,073	Risk Management	Expense
			550	002	Cleaning & Janitorial Supplies	\$150	Materials & Supplies	Expense
					Ctiy Facilities	\$ 150,204		
54	73	007	510	001	Salaries - Full Time	\$2,109	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$265	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$9	Personnel	Expense
			511	001	Benefits - Health Insurance	\$532	Personnel	Expense
			511	002	Benefits - Retirement	\$263	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$89	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$182	Personnel	Expense
			520	021	Vehicles & Mobile Equipment	\$19,007	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$113	Purchased Services	Expense
					Fleet Maintenance	\$ 22,569		
54	73	009	510	001	Salaries - Full Time	\$48,760	Personnel	Expense
			510	006	Salaries - Overtime	\$91	Personnel	Expense
			511	001	Benefits - Health Insurance	\$14,215	Personnel	Expense
			511	002	Benefits - Retirement	\$6,059	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,737	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$749	Personnel	Expense
			530	001	Accounting, Auditing & Billing	\$5,145	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$2,701	Purchased Services	Expense
			550	014	Postage & Shipping	\$5,351	Materials & Supplies	Expense

City of Cody, Wyoming

FY18-19 Budget

Wastewater Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Utility Billing						\$ 86,808		
54	73	010	510	001	Salaries - Full Time	\$9,934	Personnel	Expense
			510	003	Salaries - Elected/Appointed	\$12,102	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,506	Personnel	Expense
			511	002	Benefits - Retirement	\$1,221	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$375	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,686	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$97	Personnel	Expense
Governing Body						\$ 26,921		
54	73	011	510	001	Salaries - Full Time	\$18,290	Personnel	Expense
			511	002	Benefits - Retirement	\$2,252	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$563	Personnel	Expense
			511	001	Benefits - Health Insurance	\$3,155	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,399	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$80	Personnel	Expense
Administration						\$ 25,739		
54	73	061	510	001	Salaries - Full Time	\$52,293	Personnel	Expense
			511	001	Benefits - Health Insurance	\$16,299	Personnel	Expense
			511	002	Benefits - Retirement	\$6,356	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$270	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$4,000	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,886	Personnel	Expense
			530	023	Legal Services	\$9,625	Purchased Services	Expense
			530	036	Utilities	\$312	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$132	Purchased Services	Expense

Wastewater Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
54	73	061	550	001	Breakroom Supplies	\$150	Materials & Supplies	Expense
			550	012	Meeting Supplies	\$100	Materials & Supplies	Expense
			550	013	Office Supplies	\$500	Materials & Supplies	Expense
			551	002	Non-Capital Furniture & Fixtures	\$1,250	Materials & Supplies	Expense
Wastewater Administration						\$ 93,173		
54	73	062	510	006	Salaries - Overtime	\$5,600	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$2,810	Personnel	Expense
			510	001	Salaries - Full Time	\$57,738	Personnel	Expense
			511	002	Benefits - Retirement	\$8,181	Personnel	Expense
			511	001	Benefits - Health Insurance	\$14,743	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$5,060	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$2,403	Personnel	Expense
			513	002	Travel, Training, & Education	\$825	Staff Development	Expense
			520	008	HVAC, Electrical & Plumbing	\$1,400	Maintenance & Repairs	Expense
			520	013	Infrastructure - Wastewater Systems	\$48,780	Maintenance & Repairs	Expense
			520	019	Small Power Equipment	\$600	Maintenance & Repairs	Expense
			530	007	Banking & Financial Services	\$4,141	Purchased Services	Expense
			530	036	Utilities	\$303	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$556	Purchased Services	Expense
			530	029	Rentals, short term - Equipment	\$2,985	Purchased Services	Expense
			530	025	Other Services	\$2,045	Purchased Services	Expense
			530	020	Laboratory & Testing Services	\$790	Purchased Services	Expense
			530	014	Engineering, Design, Locating, & Surveying	\$200	Purchased Services	Expense
			530	008	Debt Collection Service	\$253	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$1,165	Purchased Services	Expense
			550	007	Fuel	\$5,384	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$248	Materials & Supplies	Expense

City of Cody, Wyoming

FY18-19 Budget

Wastewater Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
54	73	062	550	017	Safety Supplies & Equipment	\$622	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$1,850	Materials & Supplies	Expense
			590	001	Depreciation	\$316,682	Non-Cash Expenses	Expense
			590	002	Uncollectible Account Write Offs	\$842	Non-Cash Expenses	Expense
Wastewater Collection						\$ 486,206		
54	73	063	510	001	Salaries - Full Time	\$35,677	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$1,085	Personnel	Expense
			510	006	Salaries - Overtime	\$1,330	Personnel	Expense
			511	002	Benefits - Retirement	\$4,701	Personnel	Expense
			511	001	Benefits - Health Insurance	\$11,440	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$2,914	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,357	Personnel	Expense
			513	002	Travel, Training, & Education	\$1,675	Staff Development	Expense
			520	008	HVAC, Electrical & Plumbing	\$1,400	Maintenance & Repairs	Expense
			520	013	Infrastructure - Wastewater Systems	\$5,420	Maintenance & Repairs	Expense
			520	019	Small Power Equipment	\$600	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$1,165	Purchased Services	Expense
			530	036	Utilities	\$303	Purchased Services	Expense
			530	038	Weed & Pest Control	\$360	Purchased Services	Expense
			530	025	Other Services	\$306	Purchased Services	Expense
			530	007	Banking & Financial Services	\$4,141	Purchased Services	Expense
			530	002	Advertising - Legal	\$1,256	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$556	Purchased Services	Expense
			530	008	Debt Collection Service	\$253	Purchased Services	Expense
			550	017	Safety Supplies & Equipment	\$622	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$503	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$200	Materials & Supplies	Expense

Wastewater Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
54	73	063	550	011	Medical & Laboratory Supplies	\$3,500	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$1,850	Materials & Supplies	Expense
			550	007	Fuel	\$3,029	Materials & Supplies	Expense
			551	011	Meters	\$37,500	Materials & Supplies	Expense
			560	001	Debt Payments - Principal	\$75,627	Debt Service	Expense
			560	002	Debt Payments - Interest	\$45,274	Debt Service	Expense
			590	001	Depreciation	\$185,988	Non-Cash Expenses	Expense
			590	002	Uncollectible Account Write Offs	\$842	Non-Cash Expenses	Expense
Wastewater Treatment						\$ 430,874		
54	73	730	007	001	PTCT Lagoon Metering Service	\$12,000	Capital Improvements	Expense
Capital Improvements						\$ 12,000		
54	73	740	012	003	WWTF PHASE 2	\$258,910	Capital Improvements	Expense
			012	001	Loan - CWSRF WWTF PH2	\$517,820	Capital Improvements	Expense
			012	002	Grants -SLIB MRG WWTF PH2	\$219,078	Capital Improvements	Expense
Capital Improvements						\$ 995,808		
TOTAL						Utilities \$ 2,479,220		
Grand Total						\$ 2,479,220		

Electric Fund Line Item Budget Section

FY18-19 Budget

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City of Cody, Wyoming

FY18-19 Budget

Electric Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Utilities								
55	70	000	460	008	Interest Revenue	\$20,608	Miscellaneous	Revenue
						Unassigned	\$ 20,608	
55	70	001	460	015	Purchase Card Rebate	\$492	Miscellaneous	Revenue
			460	017	Sales Tax Vendor Credit	\$4,400	Miscellaneous	Revenue
						Finance & Accounting	\$ 4,892	
55	70	064	450	003	Hook Up Fees	\$998	Charges for Services	Revenue
			450	009	Pole Attachment Fees	\$304	Charges for Services	Revenue
			450	012	Records Fees	\$300	Charges for Services	Revenue
						Electric Administration	\$ 1,602	
55	70	065	450	017	Subdivision Development Fees	\$1,880	Charges for Services	Revenue
			450	009	Pole Attachment Fees	\$456	Charges for Services	Revenue
			460	001	Appointed Board Reimbursements	\$500	Miscellaneous	Revenue
						Electric Engineering	\$ 2,836	
55	70	066	450	001	Charges for Utility Services	\$11,576,804	Charges for Services	Revenue
			450	003	Hook Up Fees	\$18,953	Charges for Services	Revenue
			450	009	Pole Attachment Fees	\$14,438	Charges for Services	Revenue
			450	017	Subdivision Development Fees	\$21,620	Charges for Services	Revenue
			460	014	Other Misc Revenue	\$4,500	Miscellaneous	Revenue
			460	016	Sale of Assets	\$1,500	Miscellaneous	Revenue
						Electric Distribution	\$ 11,637,815	
55	70	067	450	001	Charges for Utility Services	\$586,847	Charges for Services	Revenue

Electric Fund Revenue

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
					Substations	\$ 586,847		
					TOTAL			
					Utilities	\$ 12,254,599		
					Grand Total	\$ 12,254,599		

City of Cody, Wyoming

FY18-19 Budget

Electric Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
Utilities								
55	74	000	580	005	Transfers Out - Vehicle Replacement	\$52,622	Interfund Transfers	Expense
			580	001	Transfers Out - Franchise Fees	\$608,183	Interfund Transfers	Expense
Unassigned						\$ 660,805		
55	74	001	510	001	Salaries - Full Time	\$49,835	Personnel	Expense
			510	006	Salaries - Overtime	\$82	Personnel	Expense
			511	001	Benefits - Health Insurance	\$11,558	Personnel	Expense
			511	002	Benefits - Retirement	\$6,191	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,819	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$220	Personnel	Expense
			530	009	Computer, Software & Tech Support	\$13,502	Purchased Services	Expense
			530	001	Accounting, Auditing & Billing	\$5,277	Purchased Services	Expense
			540	001	Liability Insurance	\$5,296	Risk Management	Expense
Finance & Accounting						\$ 95,780		
55	74	002	510	001	Salaries - Full Time	\$4,683	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,513	Personnel	Expense
			511	002	Benefits - Retirement	\$581	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$358	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$21	Personnel	Expense
			513	003	Employee Wellness Program	\$600	Staff Development	Expense
			513	004	Employee Excellence & Appreciation	\$501	Staff Development	Expense
			530	005	Advertising - Personnel	\$1,427	Purchased Services	Expense
			530	024	Medical Services	\$1,000	Purchased Services	Expense
Human Resources & Payroll						\$ 10,684		
55	74	003	510	001	Salaries - Full Time	\$4,119	Personnel	Expense

City of Cody, Wyoming

FY18-19 Budget

Electric Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
55	74	003	510	006	Salaries - Overtime	\$95	Personnel	Expense
			511	001	Benefits - Health Insurance	\$582	Personnel	Expense
			511	002	Benefits - Retirement	\$521	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$36	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$322	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$154	Personnel	Expense
			530	009	Computer, Software & Tech Support	\$3,826	Purchased Services	Expense
			540	003	Cyber Insurance	\$950	Risk Management	Expense
			551	001	Non-Capital Computer Equipment	\$1,800	Materials & Supplies	Expense
					Information Technology	\$ 12,405		
55	74	006	510	002	Salaries - Part Time	\$436	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$249	Personnel	Expense
			510	001	Salaries - Full Time	\$3,899	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$52	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,552	Personnel	Expense
			511	002	Benefits - Retirement	\$544	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$8	Personnel	Expense
			511	005	Benefits - Cell Phone Allowance	\$3	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$355	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$146	Personnel	Expense
			520	008	HVAC, Electrical, & Plumbing	\$7,000	Maintenance & Repairs	Expense
			530	038	Weed & Pest Control	\$960	Purchased Services	Expense
			530	036	Utilities	\$10,283	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$830	Purchased Services	Expense
			540	002	Property Insurance	\$12,664	Risk Management	Expense
			550	002	Cleaning & Janitorial Supplies	\$1,490	Materials & Supplies	Expense

City of Cody, Wyoming

FY18-19 Budget

Electric Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
						Ctiy Facilities	\$	40,471
55	74	007	510	001	Salaries - Full Time	\$6,787	Personnel	Expense
			510	004	Salaries - Provisional/Temporary	\$854	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$29	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,711	Personnel	Expense
			511	002	Benefits - Retirement	\$845	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$286	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$587	Personnel	Expense
			520	021	Vehicles & Mobile Equipment	\$10,777	Maintenance & Repairs	Expense
			530	009	Computer, Software & Tech Support	\$360	Purchased Services	Expense
						Fleet Maintenance	\$	22,236
55	74	009	510	001	Salaries - Full Time	\$62,408	Personnel	Expense
			510	006	Salaries - Overtime	\$116	Personnel	Expense
			511	001	Benefits - Health Insurance	\$18,194	Personnel	Expense
			511	002	Benefits - Retirement	\$7,755	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$4,783	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$958	Personnel	Expense
			530	015	Leases & Maintenance Contracts	\$2,150	Purchased Services	Expense
			530	001	Accounting, Auditing & Billing	\$6,584	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$3,457	Purchased Services	Expense
			550	014	Postage & Shipping	\$6,848	Materials & Supplies	Expense
						Utility Billing	\$	113,253
55	74	010	510	001	Salaries - Full Time	\$12,714	Personnel	Expense
			510	003	Salaries - Elected/Appointed	\$15,489	Personnel	Expense
			511	001	Benefits - Health Insurance	\$1,927	Personnel	Expense

City of Cody, Wyoming

FY18-19 Budget

Electric Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
55	74	010	511	002	Benefits - Retirement	\$1,563	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$480	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$2,158	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$124	Personnel	Expense
Governing Body						\$ 34,455		
55	74	011	510	001	Salaries - Full Time	\$23,409	Personnel	Expense
			511	002	Benefits - Retirement	\$2,882	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$721	Personnel	Expense
			511	001	Benefits - Health Insurance	\$4,039	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$103	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$1,791	Personnel	Expense
Administration						\$ 32,945		
55	74	064	510	001	Salaries - Full Time	\$103,098	Personnel	Expense
			511	001	Benefits - Health Insurance	\$20,531	Personnel	Expense
			511	002	Benefits - Retirement	\$12,657	Personnel	Expense
			511	004	Benefits - Vehicle Allowance	\$270	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$7,887	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$3,781	Personnel	Expense
			513	002	Travel, Training, & Education	\$1,435	Staff Development	Expense
			513	001	Association Dues & Memberships	\$3,800	Staff Development	Expense
			530	009	Computer, Software & Tech Support	\$1,625	Purchased Services	Expense
			530	036	Utilities	\$65	Purchased Services	Expense
			530	015	Leases & Maintenance Contracts	\$250	Purchased Services	Expense
			550	017	Safety Supplies & Equipment	\$612	Materials & Supplies	Expense
			550	018	Subscriptions & Reference Materials	\$550	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$720	Materials & Supplies	Expense

City of Cody, Wyoming

FY18-19 Budget

Electric Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
55	74	064	550	013	Office Supplies	\$250	Materials & Supplies	Expense
			550	012	Meeting Supplies	\$300	Materials & Supplies	Expense
			550	007	Fuel	\$343	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$250	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$100	Materials & Supplies	Expense
Electric Administration						\$ 158,524		
55	74	065	510	001	Salaries - Full Time	\$101,292	Personnel	Expense
			511	001	Benefits - Health Insurance	\$20,403	Personnel	Expense
			511	002	Benefits - Retirement	\$12,563	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$7,749	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$3,778	Personnel	Expense
			513	001	Association Dues & Memberships	\$375	Staff Development	Expense
			513	002	Travel, Training, & Education	\$290	Staff Development	Expense
			520	021	Vehicles & Mobile Equipment	\$174	Maintenance & Repairs	Expense
			530	014	Engineering, Design, Locating, & Surveying	\$8,000	Purchased Services	Expense
			530	023	Legal Services	\$10,500	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$413	Purchased Services	Expense
			530	027	Recording, Licensing and Permits	\$100	Purchased Services	Expense
			550	003	Computer & Technological Supplies	\$250	Materials & Supplies	Expense
			550	007	Fuel	\$343	Materials & Supplies	Expense
			550	013	Office Supplies	\$250	Materials & Supplies	Expense
Electric Engineering						\$ 166,480		
55	74	066	510	001	Salaries - Full Time	\$447,361	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$22,572	Personnel	Expense
			510	006	Salaries - Overtime	\$17,809	Personnel	Expense
			511	001	Benefits - Health Insurance	\$130,216	Personnel	Expense

City of Cody, Wyoming

FY18-19 Budget

Electric Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
55	74	066	511	002	Benefits - Retirement	\$60,416	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$37,312	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$18,193	Personnel	Expense
			513	002	Travel, Training, & Education	\$3,085	Staff Development	Expense
			513	001	Association Dues & Memberships	\$650	Staff Development	Expense
			520	014	Infrastructure - Electrical Distribution Systems	\$21,650	Maintenance & Repairs	Expense
			520	020	Street Lights	\$7,715	Maintenance & Repairs	Expense
			520	021	Vehicles & Mobile Equipment	\$1,276	Maintenance & Repairs	Expense
			530	021	Landfill Fees	\$500	Purchased Services	Expense
			530	036	Utilities	\$15,183	Purchased Services	Expense
			530	031	Safety Inspections & Services	\$9,117	Purchased Services	Expense
			530	039	Wholesale Utility Purchases	\$8,584,202	Purchased Services	Expense
			530	025	Other Services	\$5,000	Purchased Services	Expense
			530	009	Computer, Software & Tech Support	\$542	Purchased Services	Expense
			530	008	Debt Collection Service	\$4,070	Purchased Services	Expense
			530	007	Banking & Financial Services	\$62,252	Purchased Services	Expense
			530	029	Rentals, short term - Equipment	\$7,000	Purchased Services	Expense
			530	014	Engineering, Design, Locating, & Surveying	\$10,239	Purchased Services	Expense
			540	005	Taxes & Assessments	\$12,823	Risk Management	Expense
			550	012	Meeting Supplies	\$500	Materials & Supplies	Expense
			550	019	Uniforms & Clothing	\$11,039	Materials & Supplies	Expense
			550	017	Safety Supplies & Equipment	\$2,988	Materials & Supplies	Expense
			550	013	Office Supplies	\$500	Materials & Supplies	Expense
			550	009	Industrial Supplies	\$5,000	Materials & Supplies	Expense
			550	007	Fuel	\$15,290	Materials & Supplies	Expense
			550	003	Computer & Technological Supplies	\$500	Materials & Supplies	Expense
			550	001	Breakroom Supplies	\$400	Materials & Supplies	Expense
			550	014	Postage & Shipping	\$80	Materials & Supplies	Expense

City of Cody, Wyoming

FY18-19 Budget

Electric Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
55	74	066	551	003	Non-Capital Machinery, Equipment, & Tools	\$5,840	Materials & Supplies	Expense
			551	009	Non-Capital Electric Systems & Substations	\$29,640	Materials & Supplies	Expense
			551	010	Non-Capital Electric Dist & Substation Equipment	\$89,000	Materials & Supplies	Expense
			551	011	Meters	\$45,300	Materials & Supplies	Expense
			590	001	Depreciation	\$411,138	Non-Cash Expenses	Expense
			590	002	Uncollectible Account Write Offs	\$10,861	Non-Cash Expenses	Expense
Electric Distribution						\$ 10,107,259		
55	74	067	510	001	Salaries - Full Time	\$40,143	Personnel	Expense
			510	006	Salaries - Overtime	\$184	Personnel	Expense
			510	005	Salaries - Stand by Pay	\$1,760	Personnel	Expense
			511	001	Benefits - Health Insurance	\$10,749	Personnel	Expense
			511	002	Benefits - Retirement	\$5,220	Personnel	Expense
			512	001	Payroll Taxes - FICA	\$3,217	Personnel	Expense
			512	002	Payroll Taxes - Workers Comp	\$1,570	Personnel	Expense
			513	002	Travel, Training, & Education	\$500	Staff Development	Expense
			520	014	Infrastructure - Electrical Distribution Systems	\$23,500	Maintenance & Repairs	Expense
			530	036	Utilities	\$15,183	Purchased Services	Expense
			530	039	Wholesale Utility Purchases	\$451,800	Purchased Services	Expense
			530	008	Debt Collection Service	\$214	Purchased Services	Expense
			530	007	Banking & Financial Services	\$3,276	Purchased Services	Expense
			540	005	Taxes & Assessments	\$12,823	Risk Management	Expense
			551	009	Non-Capital Electric Systems & Substations	\$1,560	Materials & Supplies	Expense
			551	010	Non-Capital Electric Dist & Substation Equipment	\$5,500	Materials & Supplies	Expense
			590	001	Depreciation	\$35,751	Non-Cash Expenses	Expense
			590	002	Uncollectible Account Write Offs	\$572	Non-Cash Expenses	Expense
Substations						\$ 613,522		

City of Cody, Wyoming

FY18-19 Budget

Electric Fund Expenses

<u>Fund</u>	<u>Unit</u>	<u>Program</u>	<u>Category</u>	<u>Object</u>	<u>Account Title</u>	<u>Budget Amount</u>	<u>Category</u>	<u>Account Type</u>
55	74	730	008	001	Amp Corder	\$5,700	Capital Improvements	Expense
			009	001	Dump Trailer	\$10,500	Capital Improvements	Expense
					Capital Improvements	\$ 16,200		
55	74	740	014	003	Beacon Hill Tie Line Ph 3	\$93,384	Capital Improvements	Expense
			031	001	Electric Lines - Sunshine/Addix	\$28,000	Capital Improvements	Expense
			032	001	Electric Lines - Country Estates	\$34,500	Capital Improvements	Expense
					Capital Improvements	\$ 155,884		
TOTAL						Utilities	\$ 12,240,899	
						Grand Total	\$ 12,240,899	

Capital Improvements Plan Section

FY18-19 Budget

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City of Cody, Wyoming

FY18-19 Budget

General Fund Capital Improvements

Fund	Unit	Program	Category	Object	Account Title	Fund Title	General Fund
10	31	730	010	001	POLICE FILE SERVER	Unit Title	Police Department
Budget Amount					\$6,000	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	General Fund
10	31	730	011	001	MOTOROLA MOBILE RADIOS	Unit Title	Police Department
Budget Amount					\$10,000	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	General Fund
10	31	730	012	001	MOTOROLA PORTALBE RADIOS	Unit Title	Police Department
Budget Amount					\$26,500	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	General Fund
10	31	730	013	001	CELLEBRITE PHONE DOWNLOADER	Unit Title	Police Department
Budget Amount					\$8,500	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

City of Cody, Wyoming

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General Fund Capital Improvements

Fund	Unit	Program	Category	Object	Account Title	Fund Title	General Fund
10	42	725	007	001	SENIOR CENTER ROOF REPLACEMENT	Unit Title	Parks & City Facilities
Budget Amount					\$36,000	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	General Fund
10	52	730	033	001	CITY SHOP DOMAIN SERVER	Unit Title	Public Works
Budget Amount					\$6,000	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	General Fund
10	52	730	034	001	PICKUP TRUCK SNOW PLOW	Unit Title	Public Works
Budget Amount					\$9,000	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	General Fund
10	52	730	035	001	GANTRY CRANE	Unit Title	Public Works
Budget Amount					\$7,200	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

City of Cody, Wyoming

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General Fund Capital Improvements

Fund	Unit	Program	Category	Object	Account Title	Fund Title	General Fund
10	52	740	047	001	COUGAR OVERLAY - FREEDOM TO BB	Unit Title	Public Works
Budget Amount					\$154,363	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	General Fund
10	61	730	007	001	REC CENTER FILE SERVER	Unit Title	Recreation Center
Budget Amount					\$6,000	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Budget Total \$ **269,563**

City of Cody, Wyoming

FY18-19 Budget

Vehicle Replacement Fund Capital Improvements

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Vehicle Replacement Fund
33	52	730	001	001	VEHICLE REPLACEMENT SCHEDULE	Unit Title	Public Works
Budget Amount					\$568,750	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Budget Total \$ **568,750**

City of Cody, Wyoming

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Specific Purpose Tax Fund Capital Improvements

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Specific Purpose Tax Fund
39	52	740	001	001	CHIP SEALING	Unit Title	Public Works
Budget Amount					\$197,961	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Specific Purpose Tax Fund
39	52	740	002	001	ADA RAMPS	Unit Title	Public Works
Budget Amount					\$324,615	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Specific Purpose Tax Fund
39	73	740	012	003	WWTF PHASE 2	Unit Title	Utilities
Budget Amount					\$984,192	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Budget Total \$ **1,506,768**

City of Cody, Wyoming

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Solid Waste Fund Capital Improvements

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Solid Waste Fund
52	71	720	003	001	A-FRAME ENCLOSURE	Unit Title	Utilities
Budget Amount					\$30,000	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Budget Total \$ **30,000**

City of Cody, Wyoming

FY18-19 Budget

Water Fund Capital Improvements

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Water Fund
53	72	740	021	001	BEACON WATER TANK	Unit Title	Utilities
Budget Amount					\$524,498	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Water Fund
53	72	740	021	002	GRANTS -WWDC BEACON WATER TANK	Unit Title	Utilities
Budget Amount					\$1,064,891	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Budget Total \$ **1,589,389**

City of Cody, Wyoming

FY18-19 Budget

Wastewater Fund Capital Improvements

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Wastewater Fund
54	73	730	007	001	PTCT LAGOON METERING SYSTEM	Unit Title	Utilities
Budget Amount					\$12,000	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Wastewater Fund
54	73	740	012	001	LOAN - CWSRF WWTF PH2	Unit Title	Utilities
Budget Amount					\$517,820	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Wastewater Fund
54	73	740	012	002	GRANTS -SLIB MRG WWTF PH2	Unit Title	Utilities
Budget Amount					\$219,078	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Wastewater Fund
54	73	740	012	003	WWTF PHASE 2	Unit Title	Utilities
Budget Amount					\$258,910	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Budget Total \$ 1,007,808

City of Cody, Wyoming

FY18-19 Budget

Electric Fund Capital Improvements

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Electric Fund
55	74	730	008	001	AMP CORDER	Unit Title	Utilities
Budget Amount					\$5,700	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Electric Fund
55	74	730	009	001	DUMP TRAILER	Unit Title	Utilities
Budget Amount					\$10,500	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Electric Fund
55	74	740	014	003	BEACON HILL TIE LINE PH 3	Unit Title	Utilities
Budget Amount					\$93,384	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Electric Fund
55	74	740	031	001	ELECTRIC LINES - SUNSHINE AVE	Unit Title	Utilities
Budget Amount					\$28,000	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

City of Cody, Wyoming

FY18-19 Budget

Electric Fund Capital Improvements

Fund	Unit	Program	Category	Object	Account Title	Fund Title	Electric Fund
55	74	740	032	001	ELECTRIC LINES - COUNTRY ESTAT	Unit Title	Utilities
Budget Amount					\$34,500	Program Title	Capital Improvements
						Category Title	Capital Improvements
						Account Type	Expense

Budget Total \$ **172,084**