

City of Lander 2022-2023 Budget Book



To provide a safe, stable and responsive environment that promotes and supports a traditional yet progressive community resulting in a high quality of life.

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Mayor & Town Council

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Mayor	Monte Richardson	12/31/2022
Council	John Larsen	12/31/2022
Council	Missy White	12/31/2022
Council	Chris Hulme	12/31/2022
Council	Dan Hahn	12/31/2024
Council	Melinda Cox	12/31/2024
Council	Julia Stubble	12/31/2024

Key Municipal Personnel

Clerk	Tami Hitshew
Treasurer	Charri Lara
Human Resource Director	Rachelle Fontaine
Mayor's Assistant	ReJean Strube
Police Chief	Scott Peters
Fire Chief	Bobby Johnston
Attorney	Adam Philips
Municipal Judge	Teresa McKee
Airport Manager	Gary Loose
Building Official	Mike Logue
Public Works Dir.	Lance Hopkins
Engineer	Lance Hopkins



THE CITY OF LANDER

240 LINCOLN STREET, LANDER, WY 82520-2848

TELEPHONE: 307-332-2870

EMAIL: CLARA@LANDERWYOMING.ORG

OFFICE OF
TREASURER
CHARRI LARA

June 2022

Honorable Mayor, City Council Members and Citizens of Lander:

This Budget has been developed using recommendations from the City Council, City Department Supervisors and City Staff. This budget is in accordance with the required State law. I present the City of Lander's budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

THE CITY'S GENERAL FINANCIAL CONDITION

The total proposed budget for the City of Lander is \$52,084,001. The General fund makes up 12% of the total for \$6,286,265. The Enterprise Fund makes up 22% of this total for \$11,484,088. The remaining 66% are the Airport Enterprise Fund, Optional Tax Fund, Economic Development Tax, Senior Center and Capital Improvements.

Sales tax for the fiscal year ended June 30, 2022, ended up in line with the prior year for collections year to date. The final number was slightly above the projected budget number. The sales tax collections for the current fiscal year have been budgeted back in line to prior year collections. The legislature again approved funding the \$105 to municipalities for the next fiscal year. They also approved using the same formula (Madden) which has been very beneficial to Fremont County. However, the legislators have been quite outspoken that there will be a cut if not an elimination of the supplemental monies for all future years. The council continues to look at all positions prior to refilling them to keep future costs down in anticipation of this large reductions in monies.

The Economic Development Tax passed in the 2020 Primary election and was approved by the majority of the qualified voters. This ½ cent tax become effective on April 1, 2021. Thirty percent of the total tax collected will be used to support transportation infrastructure such as commercial air service and ground transportation. The other seventy percent will be used for economic development projects. A board was appointed by LEDA and approved by the council to review all applications submitted for these monies. Upon recommendation of funding, they will be reviewed and approved by LEDA and the council. All projects must be for economic development and fall under the guidelines established by the council. The LIFT recommended for funding for the June 30, 2022 year end a total of \$514,715.00. The City of Lander paid to Riverton Airport \$179,282.88 and FCAG for ground transportation \$89,641.44. They carryforward was \$112,775.09.

The City of Lander was awarded monies from AML to complete the new water tanks and pump station. This work was to begin in the spring of 2022, however due to the large increase in costs, extensions has been requested in order to seek additional funding. The original total cost of these projects were \$5,500,000.00, however, they came in at \$12,000,000.00

Also included in this year's budget is funding the equipment & future retiree fund for the current fiscal year in both the general and enterprise fund.

The city purchased additional land for increased park space. This land will be located off the Poor Farm Road. The City paid out of pocket from funds not granted or donated \$115,000.00. The city will start fundraising to pay for the infrastructure for this new park space. This will take

place for several years to come. This park space will help the city park on Fremont Street with its congestion of activities.

The city is also looking into adding an assisted living facility on the grounds of the hospital. A new lease will be written up with the hospital to change the amount of land they currently lease to a smaller area. This newly released land will be used to build an assisted living facility.

OVERALL NUMBERS

For the fiscal year ended June 30, 2023 the direct/supplemental distribution amount is budgeted at \$988,598. Again, the legislators have advocated that the funding will be reduced and or completely eliminated in future years.

Our estimated cash reserve balances for the year ended June 30, 2021 are as follows: \$8,650,000 for General Fund, \$243,000 for Mount Hope Cemetery, \$235,000 for our RUS Debt Reserve Account, \$396,900 for the Senior Center Endowment and \$5,100,000 for the Enterprise Fund. These estimates could vary depending on the water/sewer & street projects to be completed prior to the year end.

The sales/use tax revenues for optional tax are budgeted at \$3,320,000 and the economic development tax has been budgeted for \$770,000.

PERSONNEL

Salaries and benefit costs are projected to cost the city for the fiscal year June 30, 2023 \$5,319,594. The current year budget has 50 benefited employees and a mayor and council. Wages and benefits represent 54% of the total general fund and 30% of the total enterprise fund.

The city will fund the Individual Health Reimbursement Account for all benefited employees in the amount of \$1,000 per employee. The health insurance had an 11% increase in premium cost for the upcoming year. The percentages the City will pay will remain the same again this year as in prior years the City will pay 84% of the health insurance cost and the employee will pay 16% of the health insurance cost for the year ended June 30, 2022 using BlueCross through the WEBT Program. The City share per month for each is as follows: single \$691.98, adult with dependent \$1,197.05, two adults \$1,378.49, and a family \$1,882.71. We currently have 15 employees on single rate, 7 employees with adult with dependent, 57 employees with two adults, and 20 employees with family. We also have employees that have opted out of the city provided insurance plan and use the insurance offered from a spouse.

The City will be paying 15.19% for public employees and 13.47% for law enforcement employees for their retirement for the June 30, 2023 year. There are no scheduled increases expected for the fiscal year.

The City adopted a new wage schedule. This new wage schedule does not include any steps rather it includes a minimum & maximum amount based on job title. With this new wage schedule, it will allow more flexibility for movement and not be set at 3% increases. This will also help to keep wages in-line when there are new hires. The newly adopted wage schedule also ensures transparency to the public due to its much-simplified layout. The prior wage schedule was five pages long and the newly adopted wage schedule is one page. The council approved a 7.4% wage increase. This increase is the Cost of Living for Fremont County. The council chose to award the higher cost of living than that of the United States average which was 3.65%.

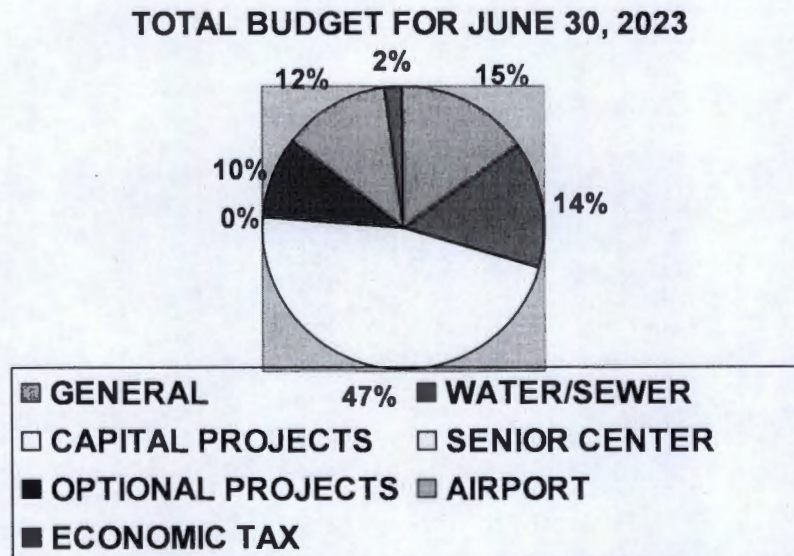
The budget does not include funding any new positions. The Deputy Clerk/Treasurer position has been budgeted and the Clerk/Human Resource Director job description has been added. The funds for this position have always been in the budget, just a title change.

The past 2022 year saw many changes in employment turnover. The aging workforce of the City of Lander is becoming more much evident as we have seen four retirements in the last quarter of the fiscal year and in the next five years will have 21 employees eligible for retirement.

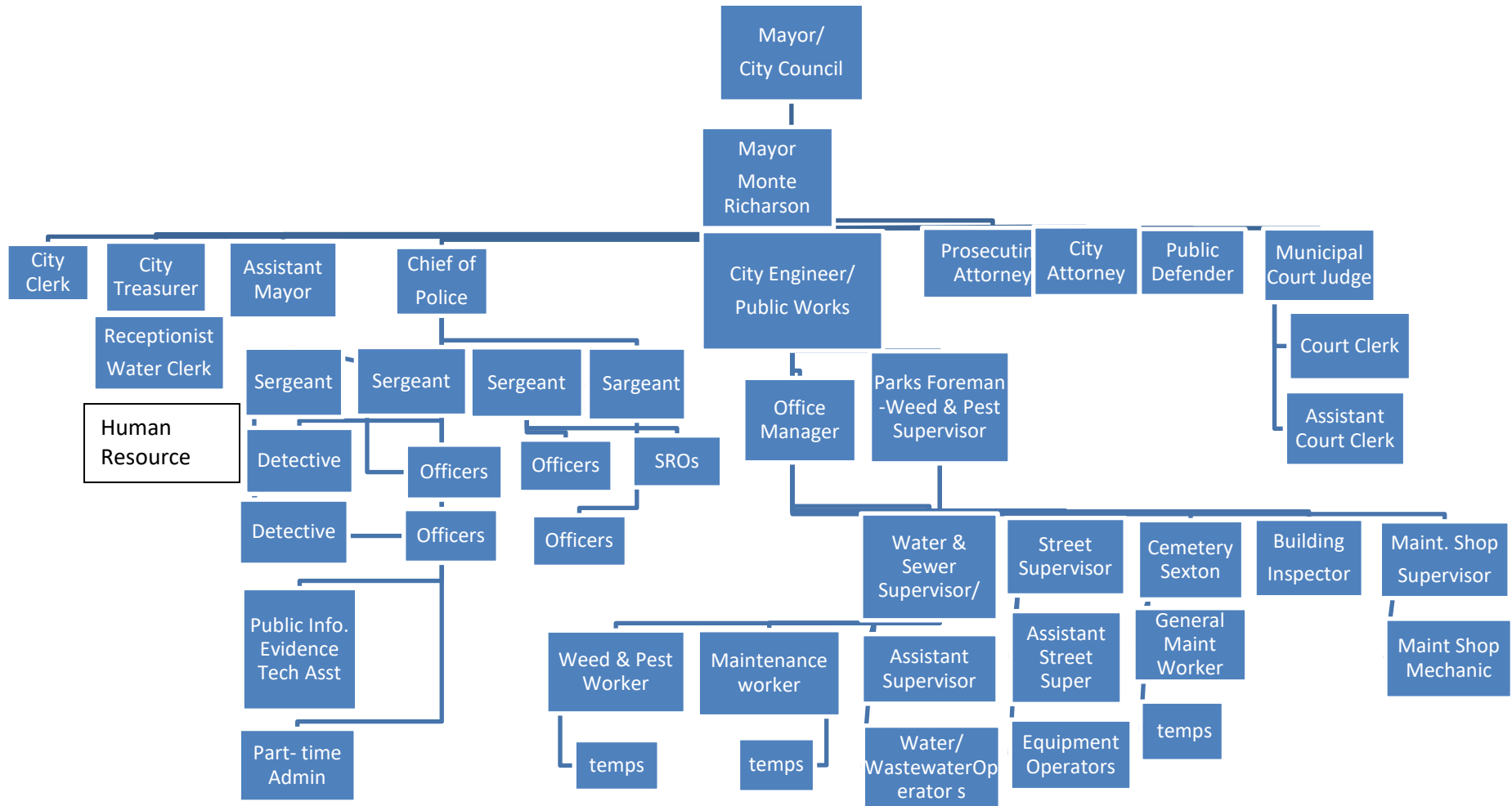
Charri Lara MAcc, ACPFA, ACPIM

City Treasurer

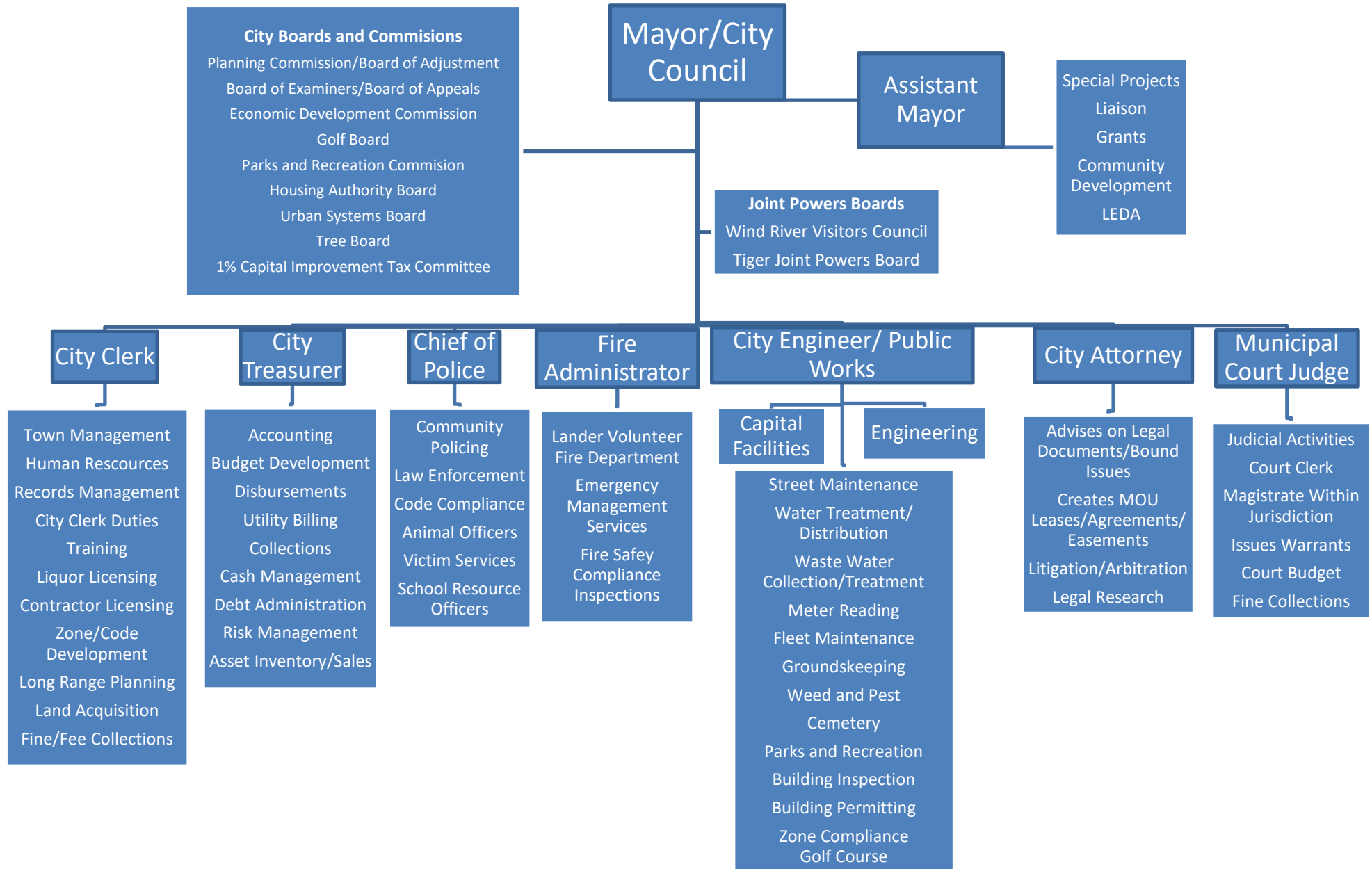
Percentage of the budget by fund type is shown on the following chart.



2023 CITY OF LANDER ORGANIZATIONAL CHART



2023 City Of Lander Organization of Services Chart



CITY OF LANDER

ANALYSIS OF NUMBER OF BUDGETED CITY EMPLOYEES

	GEN	COURT	POLICE	FIRE	STREETS	SHOP	PARKS	WEED/PEST	CEMETERY	WATER & SEWER	TOTAL
6/30/2008	7	2	21	1	8	2	6	1	3	12	63
6/30/2009	7	2	21	1	7	2	6	1	3	12	62
6/30/2010	7	2	21	1	7	2	7	1	2	12	62
6/30/2011	6	2	19	1	7	2	6	1	2	12	58
6/30/2012	6	3	19	1	7	2	6	1	2	11	58
6/30/2013	6	3	21	1	7	2	6	1	2	11	60
6/30/2014	6	3	22	1	7	2	5	1	2	11	60
6/30/2015	6	3	22	1	7	2	5	1	2	11	60
6/30/2016	6	3	22	1	7	2	5	1	2	11	60
6/30/2017	6	3	19	1	5	2	4	1	2	11	54
6/30/2018	6	3	19	1	5	2	4	1	2	11	54
6/30/2018	6	3	19	1	5	2	4	1	2	11	54
6/30/2019	6	3	19	1	5	2	4	1	2	11	55
6/30/2020	6	3	19	1	5	2	5	1	2	11	55
6/30/2021	6	3	19	1	5	2	3	1	2	11	53
6/30/2022	6	3	19	1	3	2	3	1	2	11	51
6/30/2023	7	3	19	1	3	2	4		2	12	53

GENERAL FUND

STATEMENT OF CASH AND ESTIMATED REVENUE AVAILABLE FOR THE 2022-2023 BUDGET

CASH AND INVESTMENTS (On Hand June 30, 2022)

General Fund	
(Including Designated & Restricted)	\$ 9,069,157

ENTERPRISE FUND

CASH AND INVESTMENTS (On Hand June 30, 2022)

Enterprise Fund	
(Including Designated & Restricted)	\$ 5,347,340

CAPITAL FACILITIES FUND

CASH AND INVESTMENTS (On Hand June 30, 2022)

Lander Senior Center	
(Including Designated & Restricted)	\$ 278,135

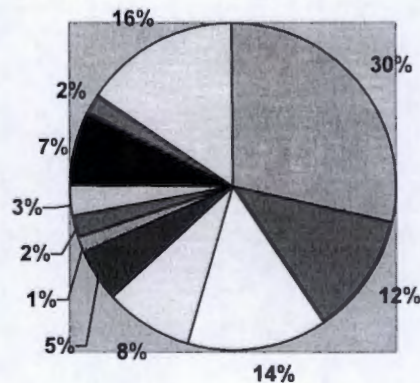
GENERAL FUND

WHERE DOES IT COME FROM?

GENERAL FUND REVENUES FY 2023

Sales & Use Tax	\$ 1,800,000
Severance/Mineral Royalties	\$ 756,000
Property Tax	\$ 871,461
Franchise Fees	\$ 528,000
Fuel/Cigarette Tax/Lottery	\$ 340,200
Licenses/Permits	\$ 87,000
Fines	\$ 143,000
Other Incl. Interest	\$ 194,015
Grants	\$ 454,177
Charges for Services	\$ 130,700
State Supplemental Funds	\$ 981,712
Total	\$ 6,286,265

GENERAL FUND REVENUES



■ Sales Tax	■ Sev/Mineral Royalties
□ Property Tax	□ Franchise Fees
■ Fuel/Cigarette/Lottery	■ Licenses/Permits
■ Fines	□ Other/Interest
■ Grants	■ Charges/Services
□ Supplem Funds	

Fiscal Year June 30, 2023
(Budget Basis)
General Government

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
TAXES				
TAXES - GENERAL	555,827	583,300	609,217	613,300
TAXES - AUTO GENERAL	171,545	170,000	168,511	175,000
TAXES - DELINQUENT	48,532	15,000	8,725	15,000
TAXES - DELINQUENT INTEREST	1,869	3,000	1,510	3,000
WEED & PEST TAXES	.00	.00	95,623	65,161
SALES/USE TAX	1,765,937	1,750,000	1,833,090	1,800,000
CIGARETTE TAX	35,961	33,000	29,121	22,700
SPECIAL FUELS DIESEL TAX	74,350	70,000	78,471	79,500
GASOLINE	199,218	190,000	217,095	216,000
LIQUOR LICENSE	48,758	38,000	78,321	50,000
LOTTERY TAXES	30,546	31,000	21,893	22,000
PARI MUTUEL TAX	.00	.00	1,010	.00
DIRECT/SUPPLEMENT DISTRIBUTION	988,598	988,600	946,079	981,712
MINERAL SEVERANCE TAX DIST	280,743	281,000	271,629	281,000
FRANCHISE - QWEST	7,766	8,000	6,399	7,000
FRANCHISE - SOURCE GAS	66,926	65,000	66,602	65,000
FRANCHISE - ROCKY MTN	350,894	320,000	317,515	364,000
FRANCHISE - CHARTER	90,951	96,000	90,882	92,000
FRANCHISE - VISIONARY	1	.00	.00	.00
Total TAXES:	4,718,420	4,641,900	4,841,694	4,852,373
LICENSES AND PERMITS				
BUSINESS LICENSES AND PERMITS	31,397	40,000	35,860	35,000
BUILDING PERMITS	46,697	50,000	42,405	50,000
ANIMAL LICENSES	2,378	2,000	1,815	2,000
Total LICENSES AND PERMITS:	80,471	92,000	80,080	87,000
GRANT REVENUE				
AFG FIREFIGHTER GRANT	.00	.00	.00	202,598
MOSQUITO GRANT	.00	.00	.00	30,000
REIMB COPS IN SCHOOL/LVHS	138,523	138,523	161,877	178,957
FEDERAL MINERAL ROYALTIES	473,272	488,000	474,180	475,000
ALCOHOL COMPLIANCE -UDAL	3,299	8,000	27,880	10,000
TAD GRANT	1,000	1,000	700	1,000
POPO AGIE CONSERVATION DISTRIC	.00	.00	5,000	.00
WDOT- TRAFFIC ENFORCEMENT	31,591	6,000	13,031	11,150
HOMELAND SECURITY	.00	.00	600	.00
ARPA FUNDS	.00	.00	.00	.00
VICTIM WITNESS GRANT	49,878	45,500	38,615	13,472
COVID RELIEF - WORKERS COMP	19,202	.00	.00	.00
SLIB COVID - UNREIMBURSED EXP	40,000	.00	.00	.00

Fiscal Year June 30, 2023
(Budget Basis)
General Government

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
SLIB COVID - PAYROLL REIMB	89,318	.00	.00	.00
SLIB COVID - BUILDING	450,000	.00	.00	.00
FREMONT COUNTY RECREATION BD	.00	.00	.00	7,000
Total GRANT REVENUE:	1,296,085	687,023	721,884	929,177
CHARGES FOR SERVICES				
SNOW REMOVAL	6,111	7,000	6,111	7,000
ANIMAL CONTROL & SHELTER FEES	980	1,000	20	1,000
PARKS BOARD 3/4 MILL	.00	5,000	5,000	5,000
PARK & RECREATION USER FEES	7,507	12,000	16,250	12,000
SPORT ASSN USER FEES	2,350	15,000	4,875	5,000
CONCESSIONS	185	5,000	175	5,500
PROGRAM REGISTRATION	12,234	40,000	22,580	10,000
ICE SKATING	914	10,000	95	10,000
HOCKEY	95	200	.00	200
WEED & PEST CHARGES	581	.00	7,268	.00
FREMONT CO REIMB WEED PROGRA	70,627	95,000	24,178	.00
COMMUNITY CENTER	52,086	70,000	92,194	70,000
VIN CHECK POLICE	5,030	4,000	4,410	5,000
Total CHARGES FOR SERVICES:	158,700	264,200	183,156	130,700
FINES AND FORFEITURES				
POLICE FINES	133,010	130,000	135,912	140,000
IMPROPER PARKING	2,300	3,000	4,680	3,000
Total FINES AND FORFEITURES:	135,310	133,000	140,592	143,000
INTEREST				
INTEREST REVENUES	10,660	18,000	26,203	18,000
Total INTEREST:	10,660	18,000	26,203	18,000
MISCELLANEOUS REVENUE				
RENTS & ROYALTIES	34,924	37,000	37,074	37,000
HANGAR RENTS - OTHER	.00	.00	.00	.00
MT. HOPE MEMORIAL FUND	5,475	2,000	3,225	2,000
TRANSFER/AUDITORS	69,633	.00	.00	.00
CHRISTMAS SILENT AUCTION	.00	.00	.00	.00
CEMETERY	37,050	30,000	57,175	30,000
PERPETUAL CARE	7,925	10,000	11,825	10,000
FILING FEES - ELECTIONS	25	.00	250	.00
DONATIONS - LCCC	1,418	.00	150	.00
MISCELLANEOUS	8,491	10,000	17,460	10,000
CREDIT CARD REDEMPTION	6,500	7,000	6,130	7,000

Fiscal Year June 30, 2023
(Budget Basis)
General Government

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
POLICE REPORTS	775	1,000	685	1,000
COVID SEWER TESTING	.00	.00	.00	.00
DONATIONS - SKATE PARK	.00	.00	2,750	.00
BACKGROUND CHECKS	4,899	5,000	6,861	5,000
WYOMING BUSINESS COUNCIL GRAN	.00	.00	.00	.00
CHAMBER CONTRIBUTIONS	14,015	14,015	14,015	14,015
Total MISCELLANEOUS REVENUE:	191,129	116,015	157,599	116,015
OTHER FINANCING SOURCES				
SALE OF GENERAL FIXED ASSETS	80,369	10,000	21,331	10,000
INSURANCE PROCEEDS	54,180	.00	10,467	.00
Total OTHER FINANCING SOURCES:	134,548	10,000	31,798	10,000

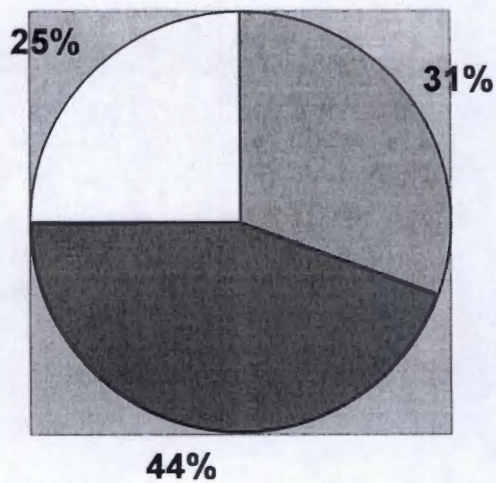
GENERAL FUND

WHERE DOES IT GO?

GENERAL FUND EXPENDITURES FY 2023

General Government	\$ 1,920,312
Public Safety	\$ 2,789,255
Public Works	\$ 1,576,698
Total	\$ 6,286,265

GENERAL FUND EXPENDITURES



■ General Govt ■ Public Safety □ Public Works

General Fund

General Government

General Government

Community Center

Other General Accounts

Municipal Court

Attorney

Fiscal Year June 30, 2023
(Budget Basis)
General Government

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
GENERAL GOVERNMENT				
SALARIES AND WAGES	154,711	201,239	214,824	301,965
GROUP INSURANCE	22,076	32,644	29,308	39,277
SOCIAL SECURITY CONTRIBUTIONS	11,433	15,395	16,034	23,100
RETIREMENT CONTRIBUTIONS	15,526	25,935	29,515	41,235
WORKER'S COMPENSATION	4,594	11,028	1,155-	15,551
PROF AND CONSULTING	72,264	85,000	112,140	230,000
PROF FEES - COMPUTERS	10,997	10,000	7,441	10,000
ECONOMIC DEVELOPMENT	2,684	5,000	5,948	5,000
COMMUNITY DEVELOPMENT	.00	.00	.00	20,000
TUITION & REGISTRATION	1,202	5,000	3,545	8,000
COVID - UNBUDGETED EXPENSES	8,847	.00	35,275	.00
COVID - BUILDING MODIFICATIONS	520,027	.00	374	.00
COVID - TELEWORK	67,479	.00	.00	.00
TRAVEL	558	5,000	3,231	8,000
POSTAGE	3,193	3,000	4,769	4,000
SUPPLIES	13,002	12,000	15,261	20,000
TELEPHONE & INTERNET	22,415	23,000	31,582	33,000
STREET LIGHTING	35,217	36,000	39,152	37,000
DUES	7,358	8,000	8,334	9,000
FILING FEES	418	300	1,627	2,000
EMPLOYEE BENEFIT	2,710	4,000	2,662	10,000
FLEX SHARE FEES	1,461	2,500	1,068	2,500
MAIN STREET ENHANCEMENTS	1,172	2,000	.00	2,000
TRANSFER TO RESERVE	.00	459,471	100,000	.00
EMPLOYEE WELLNESS PROGRAM	5,397	10,000	6,031	10,000
HRA EMPLOYEE ACCOUNTS	55,000	60,000	50,980	60,000
FUND UPCOMING RETIREE BENEFIT	23,894	60,000	.00	60,000
LAND AQUISITION	.00	255,000	56,561	.00
FUND EQUIPMENT REPLACEMENT	76,947	200,000	353,182	374,896
FUND AIRPORT PROJECT	100,000	.00	.00	.00
WY BUSINESS COUNCIL LOAN	12,314	14,000	14,015	14,000
INTEREST	1,701	.00	.00	.00
Total GENERAL GOVERNMENT:	1,254,596	1,545,512	1,141,705	1,340,524

Fiscal Year June 30, 2023
(Budget Basis)
Community Center

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
<hr/>				
COMMUNITY CENTER				
PROFESSIONALS	2,319	6,000	5,766	6,000
ADVERTISING	3,090	3,000	1,175	3,000
COMMUNITY CENTER MAINTENANCE	40,150	42,000	41,741	45,000
REPAIRS	5,695	10,000	6,600	10,000
BANK CHARGES	1,002	.00	2,536	2,400
LINENS	2,266	5,000	6,608	5,000
SUPPLIES	7,212	8,000	4,164	8,000
TELEPHONE	2,770	2,500	2,331	2,500
GAS	7,549	8,000	10,074	8,000
ELECTRICITY	27,485	30,000	29,939	30,000
COMM CENTER CAP IMPROVEMENTS	783	10,000	24,142	10,000
WAM ENERGY PAYMENT	9,999	10,000	10,000	10,000
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Total COMMUNITY CENTER:	110,322	134,500	145,076	139,900
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Fiscal Year June 30, 2023
(Budget Basis)
Other General Government

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
<hr/>				
OTHER GENERAL ACCOUNTS				
PROF & TECH - FCAG	4,000	4,500	4,000	4,000
INSURANCE/OVERHEAD	40,249	41,000	46,084	50,000
ADVERTISING	14,540	11,000	11,135	11,000
COMMUNITY PROGRAMS	28,000	40,000	40,700	50,000
SUPPLIES	1,682	3,000	2,344	3,000
MEETING EXPENSE	471	2,000	822	2,000
WAM CONVENTION EXPENSES	1,200	2,500	2,320	3,500
ELECTION FEES	266	500	.00	500
<hr/>				
Total OTHER GENERAL ACCOUNTS:	90,409	104,500	107,406	124,000
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Fiscal Year June 30, 2023
(Budget Basis)
Municipal Court

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
MUNICIPAL COURT				
SALARIES AND WAGES	85,074	88,551	88,331	95,130
PART-TIME WAGES	9,645	21,840	17,013	21,840
OVERTIME/HOLIDAY PAY	64	.00	.00	.00
GROUP INSURANCE	26,210	27,880	28,038	30,896
SOCIAL SECURITY CONTRIBUTIONS	6,688	8,445	7,461	8,948
RETIREMENT CONTRIBUTIONS	12,507	13,451	13,417	14,450
WORKER'S COMPENSATION	1,716	6,049	4,614	6,024
PROFESSIONALS	14,494	19,000	13,874	21,000
ELECTRONIC MONITORING	.00	500	.00	500
JUVENILE DETENTION	.00	500	.00	500
PRISONER CARE	4,425	30,700	27,300	35,000
TUITION & REGISTRATION	250	1,000	250	2,500
JURY TRIAL CONTINGENCIES	.00	2,500	.00	2,500
TRAVEL	.00	1,000	626	3,000
SUPPLIES	1,570	2,500	3,234	3,200
DUES	100	300	160	400
Total MUNICIPAL COURT:	162,742	224,216	204,318	245,888

Fiscal Year June 30, 2023
(Budget Basis)
Attorney

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
ATTORNEY				
GENERAL ATTORNEY	26,760	25,000	26,760	35,000
PROSECUTING ATTORNEY	30,782	30,000	30,825	35,000
Total ATTORNEY:	57,542	55,000	57,585	70,000

General Fund

Public Safety

Police

Fire

Building Inspector

Emergency Management & Compliance Coordinator

Weed & Pest

Fiscal Year June 30, 2023
(Budget Basis)
Police

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
POLICE				
SALARIES AND WAGES	1,061,567	1,093,228	1,079,012	1,167,069
PART-TIME WAGES	6,208	28,000	272	16,000
OVERTIME REGULAR	90,346	43,000	56,501	75,000
OVERTIME/REIMURSED	2,407	.00	2,566	.00
OVERTIME/ALCOH/TOBA COMPL	32,072	14,000	27,941	21,150
OVERTIME/DOG HANDLER	6,064	.00	4,234	.00
OVERTIME/HOLIDAY	7,417	10,000	8,231	10,000
GROUP INSURANCE	216,713	263,906	276,911	312,826
SOCIAL SECURITY CONTRIBUTIONS	89,132	91,358	86,112	97,007
RETIREMENT CONTRIBUTIONS	146,814	157,900	160,128	168,695
UNEMPLLOYMENT	6,312	.00	7,420	.00
WORKER'S COMPENSATION	19,761	65,444	51,722	65,306
PROF. & TECHNICAL SERVICE	14,130	9,000	4,098	12,000
TOWING	228	500	1,782	2,000
DOG IMPOUNDING	3,760	4,500	.00	4,000
DISPATCH CONTRACT	219,800	260,000	199,877	200,000
K-9 EXPENSE	723	3,000	1,630	2,000
REPAIR AND MAINTENANCE SERVICE	2,707	5,000	10,896	5,000
TUITION & REGISTRATION	5,068	12,000	5,353	15,000
UNIFORMS	14,171	6,000	3,124	10,000
SCHOOL DIST #1 PROGRAMS	.00	500	54	500
INVESTIGATIVE FUNDS	1,963	4,500	2,740	4,500
TRAVEL	2,034	10,000	6,268	10,000
POSTAGE	415	500	424	500
SUPPLIES	11,439	12,000	8,997	10,000
TELEPHONE	5,350	9,000	8,139	9,000
DUES	479	600	238	500
NEW ASSETS	35,012	58,000	68,367	60,000
WEAPONS AND TACTICAL SUPPLIES	10,206	10,500	6,198	10,500
RETIREE WAGES RECLASSIFIED	.00	.00	.00	.00
Total POLICE:	2,012,295	2,172,436	2,089,237	2,288,553

Fiscal Year June 30, 2023
(Budget Basis)
Fire

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
FIRE				
SALARIES AND WAGES	67,414	.00	33,521	44,678
FIREMEN CLOTHING ALLOWANCE	14,661	20,000	15,530	20,000
OVERTIME	.00	.00	1,267	.00
GROUP INSURANCE	11,576	.00	15,479	22,593
SOCIAL SECURITY CONTRIBUTIONS	4,988	.00	2,436	3,734
RETIREMENT CONTRIBUTIONS	7,379	8,625	5,226	7,414
VOLUNTEER FIRE PENSION FUND	9,311	10,000	11,878	10,000
WORKER'S COMPENSATION	3,016	2,200	5,521	7,514
PROFESSIONAL SERVICES	.00	35,000	.00	.00
DRIVERS LICENSE TESTING	.00	400	.00	400
CLEANING SERVICES	8	.00	600	.00
INSURANCE/OVERHEAD	3,439	4,000	3,799	7,000
PHYSICALS	269	500	.00	500
DISPATCH	9,158	11,000	10,000	11,000
TRAINING	938	3,000	711	3,000
FIRE EQUIPMENT MAINTENANCE	1,042	8,000	14,851	8,000
BUILDING MAINTENANCE	2,604	5,000	9,995	5,000
TUITION & REGISTRATION	.00	1,000	309	1,000
FIRE PREVENTION	.00	1,000	890	1,000
UNIFORMS	1,194	10,000	10,054	10,000
STATE MEET. ASSN.	.00	1,000	259	1,000
TRAVEL	1,161	500	910	500
SUPPLIES	679	5,000	13,350	6,000
TELEPHONE	1,902	3,000	2,496	3,000
GAS	85	6,000	4,902	6,000
ELECTRICITY	3,277	5,000	3,302	5,000
FUEL	2,167	3,000	4,778	6,000
NEW ASSETS	.00	.00	.00	212,728
WAGES/BENEFITS TO AIRPORT	.00	.00	28,686-	42,184-
Total FIRE:	146,269	143,225	143,377	360,877

Fiscal Year June 30, 2023
(Budget Basis)
Building Inspector

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
BUILDING INSPECTOR				
SALARIES AND WAGES	30,693	31,909	31,849	34,272
GROUP INSURANCE	5,203	3,749	3,782	4,152
SOCIAL SECURITY CONTRIBUTIONS	2,272	2,441	2,381	2,622
RETIREMENT CONTRIBUTIONS	4,509	4,847	4,838	5,206
WORKER'S COMPENSATION	555	1,749	1,395	1,765
TUITION & REGISTRATION	420	600	1,319	1,500
TRAVEL	434	500	58	400
SUPPLIES	349	400	101	400
CODE BOOKS	737	800	.00	800
DUES	265	400	145	250
Total BUILDING INSPECTOR:	45,437	47,395	45,868	51,367

Fiscal Year June 30, 2023
(Budget Basis)
Emergency Mgmt & Compliance

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
EMERG MGMT & COMPLIANCE COORD				
EMPLOYEE SCREENING	3,471	3,000	3,568	5,000
INSURANCE DEDUCTIBLE	.00	1,000	.00	1,000
SAFETY EQUIP & SUPPLIES	2,197	5,000	4,500	15,000
Total EMERG MGMT & COMPLIANCE COORD:	5,668	9,000	8,068	21,000

Fiscal Year June 30, 2023
(Budget Basis)
Weed & Pest

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
WEED & PEST				
SALARIES AND WAGES	46,251	40,415	15,075	.00
PART-TIME WAGES	.00	12,500	3,760	40,000
OVERTIME/HOLIDAY PAY	3,726	300	2,257	300
GROUP INSURANCE	14,292	20,382	3,505	.00
SOCIAL SECURITY CONTRIBUTIONS	3,615	4,071	1,561	3,083
RETIREMENT CONTRIBUTIONS	7,218	6,185	1,410	.00
WORKER'S COMPENSATION	905	2,916	924	2,075
TUITION & REGISTRATION	156	2,000	325	2,000
SUPPLIES/CHEMICALS	10,761	10,000	1,839	10,000
NEW ASSETS	708	.00	.00	.00
SPECIAL MANAGMENT PROGRAM	.00	.00	2,711	.00
MOSQUITO GRANT	5,873	8,000	1,118	10,000
Total WEED & PEST:	93,505	106,769	34,485	67,458

General Fund

Public Works

Streets

Rodeo Grounds

Building Repair & Maintenance

Airport

Shop

Parks & Recreation

Lander Golf Course

Cemetery

Fiscal Year June 30, 2023
(Budget Basis)
Streets

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
STREETS				
SALARIES AND WAGES	166,855	158,202	158,463	169,878
PART-TIME WAGES	.00	12,500	.00	12,500
OVERTIME/HOLIDAY PAY	1,698	5,000	1,901	5,000
GROUP INSURANCE	40,085	42,784	43,027	47,448
SOCIAL SECURITY CONTRIBUTIONS	12,312	13,441	11,634	14,334
RETIREMENT CONTRIBUTIONS	24,734	26,689	24,359	28,463
UNEMPLOYMENT PART/TIME WORKE	258	.00	.00	.00
WORKER'S COMPENSATION	3,047	9,628	7,024	9,650
OPERATION/ MAINTENANCE STREET	9,439	37,500	46,024	60,000
STRIPING	.00	.00	.00	.00
TUITION & REGISTRATION	.00	500	150	.00
TRAVEL	.00	500	.00	.00
SUPPLIES	5,458	2,500	1,253	.00
TELEPHONE	37	.00	.00	.00
MAIN STREET REPAIR	116	3,000	.00	.00
Total STREETS:	264,039	312,244	293,835	347,273

Fiscal Year June 30, 2023
(Budget Basis)
Rodeo Grounds

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
RODEO GROUNDS				
MAINTENANCE	.00	1,700	.00	1,700
SUPPLIES	.00	500	.00	500
ELECTRICITY	2,201	2,200	1,966	2,500
Total RODEO GROUNDS:	2,201	4,400	1,966	4,700

Fiscal Year June 30, 2023
(Budget Basis)
Building Repair & Maintenance

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
BUILDING REPAIR & MAINTENANCE				
CLEANING SERVICES	5,700	5,700	6,237	8,900
TRASH COLLECTION	19,218	20,000	21,307	20,000
FIRE EXTINGUISHER MAINTENANCE	379	1,000	809	1,000
BUILDING MAINTENANCE	14,736	15,000	13,951	15,000
LIGHTS AND ELECTRICAL	424	2,000	239	2,000
MAIN STREET COBRA LIGHTS MAINT	.00	3,000	5,777	6,000
HOUSEKEEPING SUPPLIES	458	5,000	.00	5,000
GAS	26,089	30,000	18,615	25,000
ELECTRICITY	43,044	40,000	33,640	42,000
IMPROVEMENTS	36,609	50,000	39,868	50,000
Total BUILDING REPAIR & MAINTENANCE:	146,658	171,700	140,444	174,900

Fiscal Year June 30, 2023
(Budget Basis)
Shop

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
<hr/>				
SHOP				
SALARIES AND WAGES	55,894	56,849	51,715	61,439
OVERTIME/HOLIDAY PAY	739	.00	.00	.00
GROUP INSURANCE	9,946	11,207	7,212	8,304
SOCIAL SECURITY CONTRIBUTIONS	4,187	4,349	3,849	4,700
RETIREMENT CONTRIBUTIONS	7,967	8,635	7,856	9,333
WORKER'S COMPENSATION	982	3,115	2,265	3,164
TIRES	10,773	12,000	8,672	12,000
VEHICLE REPAIR	41,783	68,000	67,311	68,000
TUITION & REGISTRATION	.00	2,000	24	2,000
SHOP SUPPLIES	6,748	12,000	16,230	25,000
TELEPHONE	1,560	.00	1,170	.00
FUEL	36,158	60,000	41,040	69,000
<hr/>				
Total SHOP:	176,736	238,155	207,345	262,940
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Fiscal Year June 30, 2023
(Budget Basis)
Parks & Recreation

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
PARKS AND RECREATION				
SALARIES AND WAGES	155,352	149,758	146,462	199,164
PART-TIME WAGES	27,575	50,000	48,644	50,000
OVERTIME/HOLIDAY PAY	10,762	10,000	21,118	10,000
PART-TIME PROGRAMS	.00	50,000	16,177	30,000
GROUP INSURANCE	22,095	27,935	26,073	39,255
SOCIAL SECURITY CONTRIBUTIONS	14,498	19,872	17,395	22,121
RETIREMENT CONTRIBUTIONS	20,252	24,267	24,402	31,772
UNEMPLOYMENT/PART TIME WORKE	4,024	3,000	.00	3,000
WORKER'S COMPENSATION	3,052	14,235	10,179	14,892
PROF AND CONSULTING	3,920	.00	.00	.00
TRASH COLLECTION	654	4,500	734	4,500
ADVERTISING	110-	.00	29-	.00
SPECIAL PROGRAM	395	5,000	11,358	40,000
TURF & GROUNDS MAINTENANCE	16,259	24,000	29,182	30,000
BUILDING MAINTENANCE	6,587	5,000	9,408	5,000
TREE MAINTENANCE	4,500	10,000	8,850	10,000
TRAIL MAINTENANCE/CONSTRUCTIO	.00	2,000	615	2,000
TUITION & REGISTRATION	50	1,500	.00	1,500
SALES TAX	.00	300	.00	300
URBAN FOREST COUNCIL	331	500	406	500
SPECIAL SERVICES	.00	500	417	600
TRAVEL	.00	2,000	.00	4,000
OFFICE EQUIP SUPPLIES & MAINT	685	2,000	1,100	2,000
TOOLS & SHOP SUPPLIES	1,278	4,000	2,974	4,000
TELEPHONE	3,120	.00	2,340	.00
CONCESSIONS	100	3,500	.00	3,500
REC. EQUIPMENT	2,321	9,000	8,356	9,000
NEW ASSETS	24,650	.00	4,931	7,500
MAIN STREET TREES/LANDSCAPING	.00	4,000	.00	4,000
RETIREE WAGES RECLASSIFIED	23,894-	.00	.00	.00
Total PARKS AND RECREATION:	298,458	426,867	391,092	528,604

Fiscal Year June 30, 2023
(Budget Basis)
Lander Golf Course

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
LANDER GOLF COURSE				
EQUIPMENT REPAIR/LEASE PAYMENT	25,000	25,000	25,000	25,000
BENEFIT SUPPORT	12,000	12,000	12,000	12,000
MISC OTHER	.00	.00	.00	.00
Total LANDER GOLF COURSE:	37,000	37,000	37,000	37,000

Fiscal Year June 30, 2023
(Budget Basis)
Cemetery

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
CEMETERY				
SALARIES AND WAGES	94,486	94,016	97,315	101,008
PART-TIME WAGES	5,383	23,000	16,797	23,000
OVERTIME/HOLIDAY PAY	5,315	2,500	5,580	2,500
GROUP INSURANCE	26,114	27,880	32,633	36,957
SOCIAL SECURITY CONTRIBUTIONS	7,666	9,413	8,677	9,678
RETIREMENT CONTRIBUTIONS	14,559	14,661	14,901	15,723
WORKER'S COMPENSATION	1,904	6,549	5,243	6,515
PROF. & TECHNICAL SERVICE	2,540	2,200	2,027	2,200
BLDG GROUNDS MAINTENANCE	2,434	3,200	8,072	3,200
IRRIGATION SYSTEM REPAIR	299	3,500	3,194	3,200
TREE MAINTENANCE	.00	1,000	165	2,000
TRAVEL	.00	500	.00	500
SUPPLIES/TOOLS & EQUIP	2,371	4,000	2,917	4,000
TELEPHONE	1,560	2,000	1,170	2,000
BOTTLED GAS & SUPPLIES	.00	800	58	800
CHEMICALS	.00	4,000	1,349	4,000
NEW ASSETS	114,729	30,000	32,203	4,000
Total CEMETERY:	279,60	229,219	232,301	221,281
GENERAL- FUND 10 Revenue Total:	6,725,323	5,962,138	6,183,005	6,286,265
GENERAL- FUND 10 Expenditure Total:	5,183,236	5,962,138	5,281,107	6,286,265
Net Total GENERAL- FUND 10:	1,542,087	.00	901,898	.00

ENTERPRISE FUND

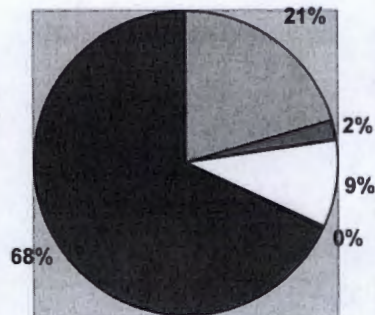
WHERE DOES IT COME FROM?

Enterprise Fund accounts for business type activities supported by user charges. The City has two enterprise funds – *Water and Wastewater Funds* (does not include project costs)

ENTERPRISE FUND REVENUES FY 2023

Water Billing/Bond Sinking	\$ 2,360,000
Rural Water	\$ 240,000
Grants	\$ 7,781,588
Sewer Billing/Bond Sinking	\$ 1,056,500
Interest/Other	\$ 46,000
Total	\$11,484,088

ENTERPRISE FUND REVENUES



■ Water Billing	■ Rural Water	□ Sewer Billing
□ Other/Interest	■ Grants	

Fiscal Year June 30, 2023
(Budget Basis)
Water & Sewer Revenue

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
WATER ENTERPRISE -FUND 20				
WATER INTEREST				
INTEREST REVENUES	33,422-	18,000	17,293	18,000
Total WATER INTEREST:	33,422-	18,000	17,293	18,000
WATER REVENUE				
UTILITY BILLING - WATER	1,936,386	1,900,000	1,921,922	2,000,000
RURAL WATER	190,317	170,000	241,406	240,000
WATER TRANSFER FEE	5,323	5,000	5,529	5,000
WATER SERVICE FEES	1,990	2,000	2,590	2,000
WATER METERS	2,680	3,000	1,465	3,000
FEMA FUNDS FLOOD 2017	.00	390,930	.00	635,653
LATE CHARGES	30,992	30,000	29,673	30,000
WATER - BOND SINKING	285,000	318,000	318,000	318,000
REIMB. MISC. WATER	10,024	2,000	534	2,000
LONG/SHORT CONTROL	8-	.00	56	.00
SLIB LOAN FORGIVENESS	526,725	.00	.00	.00
WWDC GRANT - HPW	82,813	1,645,935	.00	.00
WWDC GRANT - STORAGE TANKS	124,930	137,206	.00	1,645,935
AML GRANT	.00	5,500,000	.00	5,500,000
Total WATER REVENUE:	3,197,172	10,104,071	2,521,175	10,381,588
SEWER REVENUE				
UTILITY BILLING - SEWER	726,637	750,000	758,355	775,000
SEWER ROYALTY	2,214	2,500	2,291	2,500
SEWER TAP FEES	700	1,000	350	1,000
WASTEWATER DUMPING	24,554	37,000	21,586	30,000
COVID - DEPT OF HEALTH	48,900	.00	21,900	.00
SEWER BOND SINKING FUND	248,000	248,000	248,000	248,000
Total SEWER REVENUE:	1,051,006	1,038,500	1,052,482	1,056,500
SEWER INTEREST				
INTEREST	24,012	20,000	25,009	27,000
Total SEWER INTEREST:	24,012	20,000	25,009	27,000
OTHER FINANCING SOURCES				
CHARGEBACK FEES	871	1,000	1,262	1,000
Total OTHER FINANCING SOURCES:	871	1,000	1,262	1,000

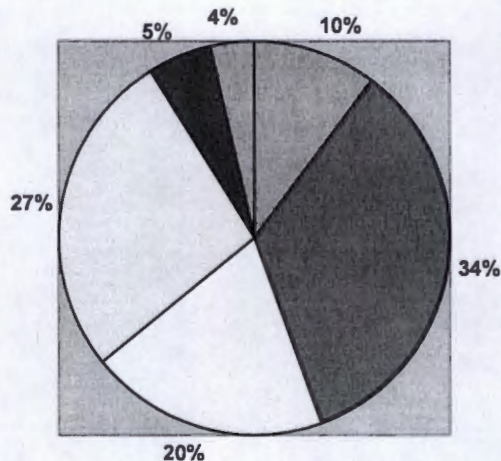
ENTERPRISE FUND

WHERE DOES IT GO?

ENTERPRISE FUND EXPENDITURES FY 2023

Water/Sewer Split Wages	\$ 530,073
Water, Transmission & Dist.	\$ 8,459,432
Water, Treatment Plant	\$ 686,726
Water/Sewer, Accounting & Coll.	\$ 1,178,353
Wastewater, Sewer Coll.	\$ 416,344
Wastewater, Sewer Lagoon	\$ 213,160
	\$ 11,484,088

ENTERPRISE FUND EXPENSES



■ Water Split Wages	■ Water Transmission
□ Water Treatment Plant	□ Accounting & Collection
■ Sewer Collection	■ Sewer Lagoon

Enterprise Fund

Water/Split Wages

Water Transmission & Distribution

Water Treatment Plant

Wastewater-Sewer Collection

Wastewater Lagoon System

Accounting & Collecting

Fiscal Year June 30, 2023
(Budget Basis)
Water/Wastewater Split Wages

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
WATER/SPLIT WAGES				
SALARIES AND WAGES	303,157	354,239	348,262	388,549
GROUP INSURANCE	37,195	47,633	35,740	37,401
SOCIAL SECURITY CONTRIBUTIONS	22,518	27,099	26,039	29,725
RETIREMENT CONTRIBUTIONS	12,724	49,176	49,784	54,388
WORKER'S COMPENSATION	5,065	19,412	14,355	20,010
Total WATER/SPLIT WAGES:	380,659	497,559	474,181	530,073

Fiscal Year June 30, 2023
(Budget Basis)
Water Transmission & Distribution

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
WATER TRANSMISSION & DISTRIB				
SALARIES AND WAGES	193,070	151,401	212,193	170,810
OVERTIME	11,508	8,000	15,939	8,000
GROUP INSURANCE	55,924	40,820	41,961	52,395
SOCIAL SECURITY CONTRIBUTIONS	14,824	11,946	16,454	13,430
RETIREMENT CONTRIBUTIONS	30,052	23,719	27,838	26,668
WORKER'S COMPENSATION	3,703	8,557	7,975	9,041
PROF AND CONSULTING	228,144	100,000	585,230	200,000
WATER SAMPLES TESTING	1,026	3,000	.00	3,000
REPAIR & MAINATENANCE	9,740	.00	13,943	.00
STREET REPAIRS	31,780	20,000	23,413	35,000
RENTAL OF EQUIPMENT & VEHICLES	131	.00	255	.00
TUITION & REGISTRATION	2,213	3,500	4,432	3,500
TRAVEL	384	2,000	682	2,000
SUPPLIES	17,317	3,500	10,884	.00
TELEPHONE	6,152	5,000	4,473	5,000
GAS	2,582	3,000	4,631	5,000
ELECTRICITY	7,095	9,000	6,491	9,000
FUEL	12,886	18,000	19,259	18,000
GRAVEL	4,095	7,500	.00	7,500
SAFETY MATERIALS	12,217	5,000	5,184	6,000
LEAK BANDS	.00	.00	.00	.00
FIRE HYDRANTS	158	.00	.00	.00
METER REPLACEMENT	20,113	20,000	11,585	20,000
FLOOD DAMAGE REPAIR - FEMA	121,362	390,930	1,060,670	635,653
NEW ASSETS	.00	.00	2,706	.00
PROJECT COSTS - HIGH PRESSURE	.00	.00	.00	.00
PROJECT COST - WELLS AT WTP	.00	1,645,935	.00	1,645,935
OPERATIONS AND MAINTENANCE	77,085	60,000	63,362	80,000
4 M GAL. TANK SITE LEASE	2,340	.00	2,387	3,500
STORAGE TANK REPLACEMENT	.00	137,206	293,720	.00
AML PROJECT	.00	5,500,000	62,636	5,500,000
Total WATER TRANSMISSION & DISTRIB:	865,899	8,178,014	2,498,303	8,459,432

Fiscal Year June 30, 2023
(Budget Basis)
Water Treatment Plant

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
WATER TREATMENT PLANT				
SALARIES AND WAGES	198,144	215,202	153,503	231,839
OVERTIME/HOLIDAY PAY	16,917	20,000	18,818	20,000
GROUP INSURANCE	34,106	27,880	32,256	30,896
SOCIAL SECURITY CONTRIBUTIONS	15,746	17,993	12,812	19,266
RETIREMENT CONTRIBUTIONS	45,133	35,727	28,925	38,255
WORKER'S COMPENSATION	3,698	12,889	8,340	12,970
PROFESSIONAL FEES	15,276	10,000	3,163	.00
WATER SAMPLES TESTING	3,819	6,500	3,306	6,500
VEHICLE REPAIR	50	1,000	.00	.00
TUITION & REGISTRATION	1,197	2,000	4,070	5,000
TRAVEL	584	2,000	826	2,000
SUPPLIES	17,207	10,000	34,810	.00
TELEPHONE	1,058	1,000	1,181	5,000
GAS	23,133	35,000	25,076	35,000
ELECTRICITY	18,393	35,000	18,461	35,000
TREATMENT PLANT LAB EQUIPMENT	.00	3,000	1,065	.00
CHLORINE	22,968	25,000	18,815	25,000
CHEMICAL FEED SUPPLIES	66,679	70,000	97,126	80,000
SAFE. EQUIP. & BARRICADE	911	15,000	655	15,000
NEW ASSETS	.00	.00	.00	.00
SCADA SYSTEM	.00	.00	32,644	.00
OPERATIONS AND MAINTENANCE	29,783	125,000	52,105	125,000
Total WATER TREATMENT PLANT:	514,801	670,191	547,958	686,726

Fiscal Year June 30, 2023
(Budget Basis)
Wastewater/Sewer Collection

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
WASTEWATER-SEWER COLLECTION				
SALARIES AND WAGES	49,645	151,401	115,303	170,810
OVERTIME/HOLIDAY PAY	3,844	1,500	11,671	1,500
GROUP INSURANCE	16,414	40,820	42,663	52,395
SOCIAL SECURITY CONTRIBUTIONS	3,849	11,946	9,234	13,430
RETIREMENT CONTRIBUTIONS	7,857	23,719	21,444	26,668
WORKER'S COMPENSATION	968	8,557	6,200	9,041
VIDEO & CLEANING	79,773	60,000	58,772	70,000
BUILDING MAINTENANCE	.00	5,000	.00	.00
VEHICLE REPAIR	.00	4,000	1,417	.00
TUITION & REGISTRATION	.00	2,000	.00	1,000
TRAVEL	.00	1,500	84	1,500
TOOLS & SHOP SUPPLIES	.00	1,200	153	.00
FUEL	12,582	18,000	19,299	20,000
WW-OPERATIONS & MAINTENANCE	21,035	25,000	41,985	50,000
Total WASTEWATER-SEWER COLLECTION:	195,967	354,643	328,225	416,344

Fiscal Year June 30, 2023
(Budget Basis)
Wastewater Lagoon System

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
WASTEWATER LAGOON SYSTEM				
SALARIES AND WAGES	68,478	51,603	57,684	63,970
OVERTIME/HOLIDAY PAY	.00	1,500	125	1,500
GROUP INSURANCE	8,117	7,497	13,046	14,365
SOCIAL SECURITY CONTRIBUTIONS	5,120	4,062	4,178	5,008
RETIREMENT CONTRIBUTIONS	7,095	8,066	8,781	9,945
WORKER'S COMPENSATION	874	2,910	2,532	3,372
WW LAB/TESTING	22,241	22,000	22,899	25,000
BUILDING MAINTENANCE	.00	2,000	13	.00
TUITION & REGISTRATION	929	2,000	225	2,000
TRAVEL	.00	500	127	2,500
SUPPLIES	462	2,500	.00	.00
TELEPHONE	252	500	335	500
ELECTRICITY	52,510	35,000	47,537	45,000
WW-OPERATIONS & MAINTENANCE	35,279	30,000	36,580	40,000
PROJECT COSTS - I & I (#141)	.00	.00	368	.00
Total WASTEWATER LAGOON SYSTEM:	201,356	170,138	194,428	213,160

Fiscal Year June 30, 2023
(Budget Basis)
Accounting & Collecting

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
ACCOUNTING & COLLECTING				
SALARIES AND WAGES	47,858	45,173	70,329	43,143
OVERTIME/HOLIDAY PAY	1,933	3,000	738	3,000
GROUP INSURANCE	15,850	14,916	16,366	8,304
SOCIAL SECURITY CONTRIBUTIONS	3,578	3,685	5,196	3,530
RETIREMENT CONTRIBUTIONS	5,774	7,317	8,887	7,009
WORKER'S COMPENSATION	901	2,640	2,563	2,376
PROF. & TECHNICAL SERVICE	60,343	85,000	102,864	98,000
PROF FEES - COMPUTERS	16,362	15,000	7,981	10,000
INSURANCE, O/THAN EMPLOYEE BE	40,249	42,000	45,009	50,000
ADVERTISING	1,895	5,000	250	2,000
GENERAL ATTORNEY	26,760	27,250	26,760	35,000
BUILDING MAINTENANCE	5,700	10,000	5,775	10,000
TUITION	249	4,000	1,989	4,000
CREDIT CARD CHARGES	23,500	20,000	26,858	25,000
BROKERAGE FEES	2,727	3,000	2,999	3,000
TRAVEL	350	5,000	2,049	5,000
POSTAGE	17,201	18,000	17,000	18,000
SUPPLIES	16,834	20,000	18,531	20,000
TELEPHONE	16,576	20,000	18,518	20,000
DUES	4,762	6,000	10,485	10,000
FILING FEES	129	500	28	500
FLEX SHARE FEES	1,460	2,000	1,175	2,000
FUND FUTURE RETIREES	.00	50,000	.00	.00
DEPRECIATION	882,249	.00	.00	.00
DWSRF LOAN #194 - WATER	.00	185,000	185,000	185,000
DWSRF LOAN #180 - WATER	.00	33,000	33,000	33,000
CWSRF LOAN #125 - STP	.00	50,000	50,000	50,000
DWSRF LOAN #128 -WATER	.00	100,000	100,000	100,000
CWSFR LOAN #141 - STP	.00	132,000	104,280	132,000
CWSFR LOAN #142 - STP	.00	66,000	.00	66,000
REPLACEMENT FUND - WATER	3,931	335,545	.00	232,491
INTEREST	149,986	.00	56,723	.00
Total ACCOUNTING & COLLECTING:	1,347,155	1,311,026	921,352	1,178,353
WATER ENTERPRISE -FUND 20 Revenue Total:	4,239,639	11,181,571	3,617,221	11,484,088
WATER ENTERPRISE -FUND 20 Expenditure Total:	3,505,837	11,181,571	4,964,447	11,484,088
Net Total WATER ENTERPRISE -FUND 20:	733,802	.00	1,347,226-	.00

Grant Funds

Wyoming Water Development (included in Enterprise)

State Land of Investments (included in Enterprise)

Land Conservation

LDRG Grant

Fremont County Recreation Board

AML (included in Enterprise)

Fiscal Year June 30, 2023
(Budget Basis)
Land Water Conservation Parks

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
LWCF LAND ACQUISITION-FUND 35				
GRANT REVENUE				
LAND WATER CONF FUNDS	.00	.00	250,000	.00
DONATIONS	.00	.00	108,642	.00
LANDER DISTRICT REC BOARD	.00	.00	.00	40,000
CITY SHARE	.00	.00	56,561	.00
Total GRANT REVENUE:	.00	.00	415,204	40,000

Fiscal Year June 30, 2023
(Budget Basis)
Healthy Rivers

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
<hr/>				
HEALTHY RIVERS - FUND 38				
GRANT REVENUE				
DONATIONS	.00	.00	2,000	.00
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Total GRANT REVENUE:	.00	.00	2,000	.00
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Fiscal Year June 30, 2023
(Budget Basis)
ARPA

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
ARPA FUNDS - FUND 39				
GRANT REVENUE				
ARPA FUNDS	646,751	.00	648,340	.00
Total GRANT REVENUE:	646,751	.00	648,340	.00

Fiscal Year June 30, 2023
(Budget Basis)
Economic Development Tax

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
ECONOMIC DEVL TAX - FUND 45				
GRANT REVENUE				
ECONOMIC DEVELP TAX	113,336	735,000	783,078	770,000
Total GRANT REVENUE:	113,336	735,000	783,078	770,000

Fiscal Year June 30, 2023
(Budget Basis)
Airport

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
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AIRPORT SPECIAL REV FUND- 50				
GRANT REVENUE				
FUEL SALES	160,210	168,200	172,424	170,000
HANGER RENTS	22,003	21,000	23,358	24,000
AVIATION TAX	1,233	2,000	2,288	2,000
FAA/AERO EQUIPMENT GRANT	.00	.00	8,000	.00
FAA/AERO PAVEMENT MAINTENANCE	.00	.00	225,913	3,516,544
STATE/EQUIPMENT GRANT	.00	.00	.00	180,000
STATE/PAVEMENT MAINTENANCE	.00	.00	54,706	182,754
STATE - RUNWAY	.00	.00	.00	203,060
COVID AIRPORT FUNDS	45,000	.00	7,500	59,000
LAND/HANGER ACQ	10,638	.00	.00	.00
AERO/AIRPORT CRACK SEAL, OLD	.00	.00	.00	225,000
FAA/LAND/HANGER ACQUISITION	159,565	166,000	.00	.00
AERO/TERMINAL	.00	.00	.00	294,800
FLY-IN GRANT	.00	.00	.00	2,500
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Total GRANT REVENUE:	398,647	357,200	494,188	4,859,658
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Fiscal Year June 30, 2023
(Budget Basis)
Parks & Recreation Special

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
PARK/REC GRANT - FUND 51				
GRANT REVENUE				
LDRG GRANT	16,191	16,430	.00	.00
FEDERAL GRANT	.00	250,000	.00	.00
CITY MATCH	.00	270,000	5,904	.00
DONATIONS DOG PARK	2,837	.00	.00	.00
DONATIONS - LANDER PATHWAY	5,323	.00	.00	.00
DONATIONS - SINKS CANYON CAMP	5,000	.00	.00	.00
STATE FORESTRY GRANT	2,880	.00	.00	.00
Total GRANT REVENUE:	32,231	536,430	5,904	.00

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
<hr/>				
WBC GRANT MAVEN - FUND 54				
GRANT REVENUE				
GRANT REVENUE	.00	.00	1,829,717	3,000,000
OWNER SHARE	.00	.00	584,426	.00
LOAN PROCEEDS	.00	.00	.00	3,000,000
<hr/>				
Total GRANT REVENUE:	.00	.00	2,414,143	6,000,000
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Fiscal Year June 30, 2023
(Budget Basis)
Section 205

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
SECTION 205 - FUND 55				
GRANT REVENUE				
CITY MATCH	.00	27,861	.00	896,095
FEMA GRANT	.00	83,139	82,139	2,090,899
Total GRANT REVENUE:	.00	111,000	82,139	2,986,994

Fiscal Year June 30, 2023
(Budget Basis)
Table Mountain Assisted Living

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
ASSISTED LIVING - FUND 56				
GRANT REVENUE				
USDA GRANT/LOAN	.00	9,600,000	.00	13,500,000
MISC GRANTS	.00	900,000	.00	900,000
LOR FOUNDATION	9,500	11,000	.00	.00
DONATIONS	.00	1,500,000	102,334	1,500,000
Total GRANT REVENUE:	9,500	12,011,000	102,334	15,900,000

Fiscal Year June 30, 2023
(Budget Basis)
Optional Sales Tax

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
OPTIONAL SALES TAX FUND 65				
GRANT REVENUE				
OPTIONAL SALES TAX	1,498,169	1,470,000	1,562,398	1,520,000
SAFE ROUTES TO SCHOOL	.00	.00	51,265	1,131,125
TAP GRANT	.00	.00	.00	1,085,880
Total GRANT REVENUE:	1,498,169	1,470,000	1,613,662	3,737,005

Fiscal Year June 30, 2023
(Budget Basis)
Lander Senior Center

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
LANDER SENIOR ENDOWMENT				
ENDOWMENT REVENUE				
TRANSFER FROM ENDOWMENT	.00	22,500	.00	18,000
BLUE SKY GRANT	.00	43,500	.00	.00
INTEREST	1,590	2,000	672	2,000
STATE GRANT	25,000	.00	.00	.00
SENIOR CENTER FOUNDATION	.00	22,000	18,369	.00
Total ENDOWMENT REVENUE:	26,590	90,000	19,041	20,000

Projects

AML Project

Economic Development Tax

Lander North Park Acquisition

Flood Study

Assisted Living

Optional One Cent Projects

Fiscal Year June 30, 2023
(Budget Basis)
Land Water Conservation Parks

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
GRANT EXPENSE				
LAND ACQUISITION	5,749	.00	530,303	.00
PROFESSIONAL FEES	719	.00	.00	.00
PROJECT COSTS	.00	.00	.00	40,000
Total GRANT EXPENSE:	6,468	.00	530,303	40,000
LWCF LAND ACQUISITION-FUND 35 Revenue Total:	.00	.00	415,204	40,000
LWCF LAND ACQUISITION-FUND 35 Expenditure Total:	6,468	.00	530,303	40,000
Net Total LWCF LAND ACQUISITION-FUND 35:	6,468-	.00	115,099-	.00

Fiscal Year June 30, 2023
(Budget Basis)
Healthy Rivers

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
GRANT EXPENSE				
PROJECT COSTS	33	.00	.00	.00
Total GRANT EXPENSE:	33	.00	.00	.00
HEALTHY RIVERS - FUND 38 Revenue Total:	.00	.00	2,000	.00
HEALTHY RIVERS - FUND 38 Expenditure Total:	33	.00	.00	.00
Net Total HEALTHY RIVERS - FUND 38:	33-	.00	2,000	.00

Fiscal Year June 30, 2023
(Budget Basis)
ARPA

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
GRANT EXPENSE				
PUBLIC HEALTH	.00	.00	5,868	.00
Total GRANT EXPENSE:	.00	.00	5,868	.00
ARPA FUNDS - FUND 39 Revenue Total:	646,751	.00	648,340	.00
ARPA FUNDS - FUND 39 Expenditure Total:	.00	.00	5,868	.00
Net Total ARPA FUNDS - FUND 39:	646,751	.00	642,473	.00

Fiscal Year June 30, 2023
(Budget Basis)
Economic Development Tax

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
GRANT EXPENSE				
ECONOMIC DEVL PROJECTS	.00	735,000	207,995	539,000
AIR TRANSPORTATION	.00	.00	179,283	154,000
GROUND TRANSPORTATION	.00	.00	89,641	77,000
Total GRANT EXPENSE:	.00	735,000	476,919	770,000
ECONOMIC DEVL TAX - FUND 45 Revenue Total:	113,336	735,000	783,078	770,000
ECONOMIC DEVL TAX - FUND 45 Expenditure Total:	.00	735,000	476,919	770,000
Net Total ECONOMIC DEVL TAX - FUND 45:	113,336	.00	306,159	.00

Fiscal Year June 30, 2023
(Budget Basis)
Airport

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
GRANT EXPENSE				
ADVERTISING	2,639	2,000	3,134	2,000
PROFESSIONALS	48,902	45,000	48,861	42,184
NPDES PERMIT	400	500	.00	500
BUILDING MAINTENANCE	6,630	3,500	18,174	5,000
EQUIPMENT REPAIR	5,531	2,500	2,703	3,000
TUITION & REGISTRATION	265	200	507	200
CREDIT CARD FEES	4,277	3,500	4,751	3,500
DUES, CONFERENCE & TRAVEL	104	500	40	500
SUPPLIES	2,185	1,000	8,922	1,000
TELEPHONE/INTERNET	5,548	7,500	3,535	7,500
FUEL	101,459	90,000	177,844	150,000
SEAL COAT & MARK	.00	.00	.00	225,000
TAXIWAY	.00	.00	.00	3,923,474
NEW ASSET	184,003	200,000	315,120	200,000
FLY-IN EXPENSES	.00	1,000	.00	1,000
AIRPORT - TERMINAL	.00	.00	.00	294,800
Total GRANT EXPENSE:	361,945	357,200	583,590	4,859,658
AIRPORT SPECIAL REV FUND- 50 Revenue Total:	398,647	357,200	494,188	4,859,658
AIRPORT SPECIAL REV FUND- 50 Expenditure Total:	361,945	357,200	583,590	4,859,658
Net Total AIRPORT SPECIAL REV FUND- 50:	36,702	.00	89,401-	.00

Fiscal Year June 30, 2023
(Budget Basis)
Parks & Recreation Special

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
GRANT EXPENSE				
SPECIAL PROJECTS	17,872	6,430	.00	.00
LANDER AREA PATHWAYS SYSTEM	90	.00	.00	.00
FORESTRY PROJECT	2,880	.00	.00	.00
LAND ACQUISTION	.00	530,000	.00	.00
Total GRANT EXPENSE:	20,842	536,430	.00	.00
PARK/REC GRANT - FUND 51 Revenue Total:	32,231	536,430	5,904	.00
PARK/REC GRANT - FUND 51 Expenditure Total:	20,842	536,430	.00	.00
Net Total PARK/REC GRANT - FUND 51:	11,389	.00	5,904	.00

City of Lander
Fiscal Year June 30, 2023
Wyoming Business Council - Maven Building

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
GRANT EXPENSE				
PROJECT COSTS	.00	.00	2,285,529	6,000,000
DONATED LAND	.00	.00	584,426	.00
Total GRANT EXPENSE:	.00	.00	2,869,955	6,000,000
WBC GRANT MAVEN - FUND 54 Revenue Total:	.00	.00	2,414,143	6,000,000
WBC GRANT MAVEN - FUND 54 Expenditure Total:	.00	.00	2,869,955	6,000,000
Net Total WBC GRANT MAVEN - FUND 54:	.00	.00	455,812-	.00

Fiscal Year June 30, 2023
(Budget Basis)
Section 205

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
GRANT EXPENSE				
RELOCATION - LAND	.00	.00	118,287	2,986,985
STUDY	.00	111,000	40,000	.00
Total GRANT EXPENSE:	.00	111,000	158,287	2,986,985
SECTION 205 - FUND 55 Revenue Total:	.00	111,000	82,139	2,986,994
SECTION 205 - FUND 55 Expenditure Total:	.00	111,000	158,287	2,986,985
Net Total SECTION 205 - FUND 55:	.00	.00	76,148-	9

Fiscal Year June 30, 2023
(Budget Basis)
Table Mountain Assisted Living

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
GRANT EXPENSE				
ADVERTISING	456	11,000	7,709	.00
PROJECT COST - ASSISTED LIVING	.00	12,000,000	52,319	15,900,000
OUTSIDE SERVICES	.00	.00	544,523	.00
Total GRANT EXPENSE:	456	12,011,000	604,551	15,900,000
ASSISTED LIVING - FUND 56 Revenue Total:	9,500	12,011,000	102,334	15,900,000
ASSISTED LIVING - FUND 56 Expenditure Total:	456	12,011,000	604,551	15,900,000
Net Total ASSISTED LIVING - FUND 56:	9,044	.00	502,218-	.00

Fiscal Year June 30, 2023
(Budget Basis)
Optional Sales Tax

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
GRANT EXPENSE				
SAFE ROUTES TO SCHOOL	.00	125,000	79,683	.00
MORTIMORE LANE	.00	10,000	.00	.00
ACADEMIC WAY	.00	10,750	.00	.00
PARKS LAND PURCHASE	.00	50,000	.00	.00
SOIL CONSERVATION	.00	9,750	.00	.00
SMITH CREEK	.00	.00	8,386	3,000
PATHWAYS	.00	.00	.00	1,200,000
BALDWIN CREEK/9TH	.00	.00	.00	1,250,000
JEFFERSON STREET REHAB	3,708	.00	65	.00
MISC SMALL STREET REPAIRS	87,160	1,264,500	437,267	1,284,005
Total GRANT EXPENSE:	90,868	1,470,000	525,401	3,737,005
OPTIONAL SALES TAX FUND 65 Revenue Total:	1,498,169	1,470,000	1,613,662	3,737,005
OPTIONAL SALES TAX FUND 65 Expenditure Total:	90,868	1,470,000	525,401	3,737,005
Net Total OPTIONAL SALES TAX FUND 65:	1,407,301	.00	1,088,261	.00

Fiscal Year June 30, 2023
(Budget Basis)
Lander Senior Center

	Fiscal Year 2021 Actual	Fiscal Year 2022 Revised	Fiscal Year 2022 Estimate	Fiscal Year 2023 Adopted
ENDOWMENT EXPENSES				
BUILDING MAINTENANCE	13,044	20,000	34,914	20,000
BANK CHARGES	415	.00	340	.00
NEW ASSETS	.00	70,000	95,381	.00
REPLACEMENT FUND	34,250	.00	1,000	.00
Total ENDOWMENT EXPENSES:	47,709	90,000	131,635	20,000
LANDER SENIOR ENDOWMENT Revenue Total:	26,590	90,000	19,041	20,000
LANDER SENIOR ENDOWMENT Expenditure Total:	47,709	90,000	131,635	20,000
Net Total LANDER SENIOR ENDOWMENT:	21,119-	.00	112,594-	.00