

**CITY OF LARAMIE, WYOMING
RESOLUTION 2023-72**

RESOLUTION TRANSFERRING UNENCUMBERED OR UNEXPENDED APPROPRIATIONS BALANCES FROM ONE FUND TO ANOTHER AND AMENDING APPROPRIATIONS FOR THE FISCAL YEAR 2023-2024 BIENNIAL BUDGET OF THE CITY OF LARAMIE, WYOMING

Whereas, there is a need to adjust the City of Laramie, Wyoming fiscal year 2023 – 2024 biennial budget to transfer unencumbered funds for additional items that have been authorized during the year by the City Council or City Manager, to cover overruns that have occurred, to adjust appropriations for unanticipated expenditures and to make administrative transfers as authorized by Wyoming Statute in Section 16-4-112 and Section 16-4-113.

Whereas, detailed disclosures for each budget amendment contained in this resolution were included in the meeting packet, and these details were presented by staff during the regular City Council meeting on October 3rd, 2023.

Whereas, the City, pursuant to Wyo. Stat. 16-4-112, may transfer any unencumbered or unexpended appropriations balance or part thereof from one fund to another upon the request of the City Budget Officer.

Whereas, the transfer of the unexpended appropriations is permissible under Wyo. Stat. 16-4-112 and the budget may be increased pursuant to Wyo. Stat. 16-4-113;

NOW THEREFORE THE CITY COUNCIL OF LARAMIE, WYOMING, RESOLVES:

Section 1. That the following amendments are to be made to the City’s fiscal year 2023 adopted budget.

		General Fund	2022-2023
Increase	General Government		\$ 50,000
	Fire Administration		9,120
	Fire EMS		171,676
	Fire Operations		54,030
	Fire Prevention		24,000
	Fire Training		2,272
	Fire Grants		25,000
	Engineering		67,392
	Code Administration		(67,392)
	Total Increase:		\$ 336,098
Sources	Available Cash Reserves		\$ 316,098
	Grant Revenue		20,000
	Total Sources:		\$ 336,098
		Recreation Center Fund	2022-2023
Increase	Recreation Center Fund		\$ 20,000
	Total Increase:		\$ 20,000
Sources	Grant Revenue		\$ 20,000
	Total Sources:		\$ 20,000

	Capital Construction Fund	2022-2023
Increase	Capital Construction Fund	\$ 685,000
	Total Increase:	\$ 685,000
Sources	Available Cash Reserves	\$ 685,000
	Total Sources:	\$ 685,000
	Parks and Rec Development Fund	2022-2023
Increase	Parks and Rec Development Fund	\$ 2,000
	Total Increase:	\$ 2,000
Sources	Available Cash Reserves	\$ 2,000
	Total Sources:	\$ 2,000
	Specific Purpose Tax 2018 Fund	2022-2023
Increase	Specific Purpose Tax 2018	\$ 20,039
	Total Increase:	\$ 20,039
Sources	Available Cash Reserves	\$ 20,039
	Total Sources:	\$ 20,039
	Water Fund	2022-2023
Increase	Transmission	\$ 270,000
	Total Increase:	\$ 270,000
Sources	Available Cash Reserves	\$ 270,000
	Total Sources:	\$ 270,000
	Wastewater Fund	2022-2023
Increase	Collection	\$ 424,000
	Total Increase:	\$ 424,000
Sources	Available Cash Reserves	\$ 424,000
	Total Sources:	\$ 424,000
	Solid Waste Fund	2022-2023
Increase	Disposal	\$ 120,497
	Total Increase:	\$ 120,497
Sources	Available Cash Reserves	\$ 120,497
	Total Sources:	\$ 120,497
	Employee Self Insurance Fund	2022-2023
Increase	Employee Self Insurance Fund	\$3,004,374
	Total Increase:	\$3,004,374
Sources	Available Cash Reserves	\$ 258,394
	Premiums / Stop Loss Revenue	2,745,980
	Total Sources:	\$3,004,374

Cemetery Perpetual Care Fund		2022-2023
Increase	Cemetery Perpetual Care Fund	\$ 2,974
	Total Increase:	\$ 2,974
Sources	Available cash reserves	\$ 2,974
	Total Sources:	\$ 2,974

Section 2. The above amendments to increase appropriations in the General Fund by three hundred thirty-six thousand ninety-eight dollars (\$336,098), the Recreation Center Fund by twenty thousand dollars (\$20,000), the Capital Construction Fund by six hundred eighty-five thousand dollars (\$685,000), the Parks and Recreation Development Fund by two thousand dollars (\$2,000), the Specific Purpose Tax 2018 Fund by twenty thousand thirty-nine dollars (\$20,039), the Water Fund by two hundred seventy thousand dollars (\$270,000), the Wastewater Fund by four hundred twenty-four thousand dollars (\$424,000), the Solid Waste Fund by one hundred twenty thousand four hundred ninety-seven dollars (\$120,497), the Employee Health Insurance Fund by three million four thousand three hundred seventy-four dollars (\$3,004,374) and the Cemetery Perpetual Care Fund by two thousand nine hundred seventy-four dollars (\$2,974) shall be adopted into the City's fiscal year 2023 budget.

Section 3. That the following amendments are to be made to the City's fiscal year 2024 adopted budget.

General Fund		2023-2024
Increase	General Government	\$ 9,752
	Police Administration & Ops	15,558
	Fire Operations	(20,000)
	Fire Grants	25,000
	Engineering	100
	Facilities Management	27,700
	Parks	10,500
	Finance	96,250
	Total Increase:	\$ 164,860
Sources	Available Cash Reserves	\$ 122,860
	Grant Revenue	20,000
	Donation	12,000
	Insurance Claim Revenue	10,000
	Total Sources:	\$ 164,860
Recreation Center Fund		2023-2024
Increase	Recreation Center Fund	\$ 20,000
	Total Increase:	\$ 20,000
Sources	Grant Revenue	\$ 20,000
	Total Sources:	\$ 20,000

	Opioid Settlement Fund	2023-2024
Increase	Opioid Settlement Fund	\$ 231,000
	Total Increase:	\$ 231,000
Sources	Settlement Revenue	\$ 231,000
	Total Sources:	\$ 231,000
	Parks and Rec Development Fund	2023-2024
Increase	Parks and Rec Development Fund	\$ 47,560
	Total Increase:	\$ 47,560
Sources	Available Cash Reserves	\$ 47,560
	Total Sources:	\$ 47,560
	Specific Purpose Tax 2018 Fund	2023-2024
Increase	Specific Purpose Tax 2018	\$ 264,871
	Total Increase:	\$ 264,871
Sources	Available Cash Reserves	\$ 264,871
	Total Sources:	\$ 264,871
	Water Fund	2023-2024
Increase	Transmission	\$ 259,941
	Total Increase:	\$ 259,941
Sources	Available Cash Reserves	\$ 259,941
	Total Sources:	\$ 259,941
	Wastewater Fund	2023-2024
Increase	Collection	\$ 424,000
	Total Increase:	\$ 424,000
Sources	Available Cash Reserves	\$ 424,000
	Total Sources:	\$ 424,000
	Cemetery Perpetual Care Fund	2023-2024
Increase	Cemetery Perpetual Care Fund	\$ 2,974
	Total Increase:	\$ 2,974
Sources	Available Cash Reserves	\$ 2,974
	Total Sources:	\$ 2,974

Section 4. The above amendments to increase appropriations in the General Fund by one hundred sixty-four thousand eight hundred sixty dollars (\$164,860), the Recreation Center Fund by twenty thousand dollars (\$20,000), the Opioid Settlement Fund by two hundred thirty-one thousand dollars (\$231,000), the Parks and Recreation Development Fund by forty-seven thousand five hundred sixty dollars (\$47,560), the Specific Purpose Tax 2018 Fund by two hundred sixty-four thousand eight hundred

seventy-one dollars (\$264,871), the Water Fund by two hundred fifty-nine thousand nine-hundred forty-one dollars (\$259,941), the Wastewater Fund by four hundred twenty-four thousand dollars (\$424,000) and the Cemetery Perpetual Care Fund by two thousand nine hundred seventy-four dollars (\$2,974) shall be adopted into the City's fiscal year 2024 budget.

PASSED, APPROVED, AND ADOPTED THIS 3rd DAY OF OCTOBER, 2023.

By: 

Brian Harrington, Mayor and President of the
City Council

Attest: 

Nancy Bartholomew, City Clerk





City of Laramie
Administrative Services
P.O. Box C
Laramie, Wyoming 82073

(307) 721-5223
FAX (307) 721-5211

TO: Janine Jordan, City Manager
FROM: Jennifer Wade, Administrative Services Director
DATE: October 3, 2023
RE: **Resolution 2023-72 to amend the FY 2023 and FY 2024 Biennial Budget**

Attached for the City Council's consideration is a resolution to adjust the **FY 2023 and FY 2024 City of Laramie biennial budget**.

The purpose of these amendments is to increase appropriations to cover unscheduled expenditures and adjust budgets for amounts already approved by the Council. These types of adjustments are authorized by Wyoming Statutes Section 16-4-112 and Section 16-4-113.

Recommendation for Budget Resolution:

It is the staff's recommendation that the Council pass the resolution to amend the FY 2023 – FY 2024 biennial budget. Presented below is a review of each amendment included in this resolution. These amendments would be funded by cash reserves unless otherwise stated.

Summary of FY 2023 – FY 2024 Amendments

The recommended amendment to the FY 2023 budget is an increase of \$4,884,982. Of this amount, \$1,544,497 has already been approved by the City Council. The recommended amendment to the FY 2024 budget is \$1,415,206. The Council is being asked to consider \$3,300,446 in new appropriations for FY 2023 and \$336,439 in new appropriations for FY 2024. Of the new appropriations recommended in FY 2023, \$3,004,374 (91%) are for the Employee Health Insurance Fund.

Governmental Funds

The total recommended amendment to Governmental Funds is \$1,066,111 in FY 2023 (\$336,098 in the General Fund, \$20,000 in the Recreation Center Fund, \$685,000 in the Capital Construction Fund, \$2,000 in the Parks and Recreation Development Fund, \$20,039 in the Specific Purpose Tax 2018 Fund and \$2,974 in the Cemetery Perpetual Care Fund).

The recommended amendment to Governmental Funds in FY 2024 is \$731,265 (\$164,860 in the General Fund, \$20,000 in the Recreation Center Fund, \$231,000 in the new Opioid Settlement Fund, \$47,560 in the Parks and Recreation Development Fund, \$264,871 in the Specific Purpose Tax 2018 Fund and \$2,974 in the Cemetery Perpetual Care Fund).

Enterprise Funds

The total recommended amendment to the Enterprise Funds is an increase of \$814,497 in FY 2023 (\$270,000 in the Water Fund, \$424,000 in the Wastewater Fund, and \$120,497 in the Solid Waste Fund). \$784,497 of these increases have already been approved by the City Council.

The recommended amendment to Enterprise Funds in FY 2024 is an increase of \$683,941 (\$259,941 in the Water Fund and \$424,000 in the Wastewater Fund). \$583,000 of these increases have been approved by previous council action.

Internal Service Funds

The recommended amendment to the Employee Health Insurance Fund has not yet been approved by the City Council and is an increase of \$3,004,374 in FY 2023.

Recommendations for FY 2023

I. General Fund

General Govt: Staff recommends a \$50,000 increase for fee for service agreement with the Laramie Regional Airport board, based off the City Council’s approval of an amendment to the agreement on 5/2/23.

Fire Administration: Staff recommends a \$9,120 increase for greater than budgeted overtime expenditures. The Fire Department has experienced temporary staffing challenges due to a combination of factors including sick leave, injury leave, certification trainings, vacation and long-term injuries. The maintenance of a minimum staffing level is necessary to operate emergency response from three stations and critical to ensure the safety of both the community and the firefighters themselves. Efforts to reduce overtime expenditures are underway with the approval of over hire positions within the department.

Fire EMS: Staff recommends a \$171,676 increase for greater than budgeted overtime expenditures. The Fire Department has experienced temporary staffing challenges due to a combination of factors such as vacation, sick leave, injury leave, certification trainings, vacation and long-term injuries. The maintenance of a minimum staffing level is necessary to operate emergency response from three stations and critical to ensure the safety of both the community and the firefighters themselves. Efforts to reduce overtime expenditures are underway with the approval of over hire positions within the department.

Fire Operations: Staff recommends a \$54,030 increase for greater than budgeted spending on building repair, maintenance agreements and uniforms. The increased building repair expenditures were incurred for flood prevention work in the basement of Fire Station 3. In addition, several uniform items budgeted in FY 2024 were received in FY 2023. \$20,000 of this increase is recommended to be offset by an equivalent reduction in FY 2024 operations.

Fire Prevention: Staff recommends a \$24,000 increase to correct a payroll forecasting error that was discovered during a review of budgetary compliance. The error resulted in appropriations originally recommended for this division of approximately \$24,000 lower than they would have otherwise been.

Fire Training: Staff recommends a \$2,272 increase for higher-than-expected spending, particularly in the areas of supplies and non-local travel. These areas have been significantly affected by recent inflation.

Fire Grants: Staff recommends a \$25,000 increase for the City's for the Hazardous Materials Emergency Preparedness Grant accepted by the City Council on 5/2/2023. The City will match the \$20,000 grant with \$5,000 of cash reserves.

Engineering: Staff recommends a \$67,392 increase to move appropriations for the Unit 887 pickup truck replacement to the correct division.

Code Administration: Staff recommends a \$67,392 decrease to move appropriations for the Unit 887 pickup truck replacement to the correct division.

II. Rec Center Fund

Rec Center: Staff recommends a \$20,000 increase for cardio equipment, funded by a grant from the Albany County Recreation Board. The funding available to the city is twice as large as what was originally budgeted.

III. Capital Construction Fund

Capital Construction: Staff recommends a \$685,000 transfer from FY 2024 appropriations based off the City Council's bid awards from two projects in FY 2023. \$200,000 of this increase is for the C Line Phase 2 project bid award approved by the City Council on 6/6/23. \$485,000 of this increase is for the Beaufort St 7th-9th Rehabilitation project bid award approved by the City Council on 6/20/23.

IV. Parks and Rec Development Fund

P & R Development: Staff recommends a \$2,000 increase to cover higher than expected spending on the City's revamped mobile parklets.

V. Specific Purpose Tax 2018 Fund

SPT 2018: Staff recommends a \$20,039 increase for the Fire Training Tower project, funded by rebudget reserves. This project originally had unused appropriations in FY 2022 and some finishing work has been necessary.

VI. Water Fund

Transmission: Staff recommends a \$270,000 increase for two items:

1. The first part of this increase is a \$240,000 transfer from FY 2024 appropriations for the Canby – Ivinson Waterline project based on a bid award approved by the City Council on 6/6/23.
2. The second component of this increase is a \$30,000 amendment for the North Side Tank project based on the City Council's approval of an amendment to the State Revolving Fund Loan for this project on 2/7/2023. The origination fee is required under Wyoming Statute and State Loan and Investment Board rules.

VII. Wastewater Fund

Collection: Staff recommends a \$424,000 increase for the C-Line Canby-Iverson project, based off the City Council's approval of a bid award on 6/6/23.

VIII. Solid Waste Fund

Disposal: Staff recommends a \$120,497 increase for the Unit 604 Rolloff Truck, based off the City Council's approval of a bid award on 5/2/23.

IX. Self Insurance Fund

Self-Insurance: A \$3,004,374 increase is recommended to cover health claims. While most (\$2,745,980) of this increase is offset by stop-loss insurance revenue paid to the City throughout the fiscal year, claims have far exceeded their original budget. Until 8/1/2023, the City continued to self-fund its employee health insurance plan, which is accounted for using an internal service fund separate from other activities. Departments and employees paid into this fund, and medical claims for patients were paid out of this fund.

Last year, staff identified the spending in this fund as unsustainable and began searching for an alternative plan. As of 8/1/23, benefitted employees have been transitioned to the State of Wyoming's health insurance plan, which staff believe will provide the city with greater stability than it had as a self-insured entity.

X. Cemetery Perpetual Care Fund

Cemetery: Staff recommends a \$2,974 increase for lot buybacks at the Greenhill Cemetery. The City repurchases vacant plots when owners wish to sell them due to changing circumstances. There has been increased interest in selling plots back to the City recently.

Recommendations for FY 2024

I. General Fund

General Govt: Staff recommends a \$9,752 increase in appropriations for the City's contribution to irrigation for the Laramie Soccer Club, funded by rebudgeted FY 2023 appropriations.

Police Admin and Ops: Staff recommends a \$15,558 increase for surveillance system expenses incurred in FY 2024. This item was originally budgeted in FY 2023, but some work was not completed until after the end of the fiscal year. The increase will be funded by \$11,734 of rebudgeted appropriations and \$3,824 of General Fund reserves.

Fire Operations: Staff recommends a \$20,000 decrease for uniform items that arrived in FY 2023, but are currently budgeted in FY 2024. This decrease will offset an increase in appropriations recommended for the prior fiscal year.

Fire Grants: Staff recommends a \$25,000 increase for to rebudget appropriations for the Hazardous Materials Emergency Preparedness Grant accepted by the City Council on 5/2/2023. The City will match the \$20,000 grant with \$5,000 of rebudgeted cash reserves.

Engineering: Staff recommends a \$100 increase for ArcGIS software maintenance fees based on the contract approved by the City Council on 4/4/23 funded by rebudget reserves. Due to an administrative error, appropriations for this project are not fully reflected in the FY 2024 budget.

Facilities Management: Staff recommends a \$27,700 increase for two items:

1. The first part of this change is a \$12,000 amendment to supplement the City Hall Art project funded by a donation from the Laramie Beautification Committee. This increase was approved by the City Council on 7/5/23.
2. The second part of this change is a \$15,700 increase to cover the design of a new roof for City Hall. After a recent hailstorm, an inspection determined that a replacement is needed. This increase will be funded by \$10,700 from an insurance claim and \$5,000 from cash reserves.

Parks: Staff recommends a \$10,500 increase a mower attachment funded by rebudgeted appropriations made for this item in FY 2023.

Finance: Staff recommends a \$96,250 increase in personnel appropriations, based off the City Council's authorization of a temporary Full Time Equivalent position on 8/1/23, funded by General Fund Reserves. The Finance division has experienced staffing attrition and vacancy savings of about \$300,000 since 2020.

II. Rec Center Fund

Rec Center: Staff recommends a \$20,000 increase for cardio equipment, funded by a rebudget of the increase requested for FY 2023.

III. Opioid Settlement Fund

Opioid Settlement: Staff recommends \$231,000 in appropriations for a new fund which will be used to manage Opioid settlement revenue received by the City. This revenue is the result of national litigation. Potential uses for these funds are being identified by staff and will be recommended to the City Council at a later time.

IV. Parks and Rec Development Fund

P & R Development: Staff recommends a \$47,560 increase for two items:

1. The first part of this increase is a \$2,000 amendment to cover higher than expected spending on the City's revamped mobile parklets, funded by a rebudget of the change requested in FY 2023.

2. The second part of this increase is \$45,560 for the Laramie Soccer Club, funded by a rebudget of unused FY 2023 appropriations.

V. Specific Purpose Tax 2018 Fund

SPT 2018: Staff recommends a \$264,871 increase for the reduced-scope Indoor Leisure Pool Improvement project, which was approved by the City Council on 7/18/2023.

VI. Water Fund

Transmission: Staff recommends a \$259,941 increase for three items:

1. The first component of this increase is a \$70,491 amendment to repair a break in the Grand Avenue waterline funded by General Fund reserves. This break involved one of the City's largest transmission lines and was located under a critical throughfare, resulting in an expensive emergency fix. While repairs for waterline breaks were anticipated in the current budget, staff are requesting this increase because of the abnormally large expense.
2. The second part of this increase is a \$30,000 amendment funded by a rebudget based off the City Council's approval of an amendment to the State Revolving Fund Loan for this project on 2/7/2023. The origination fee is required under Wyoming Statute and State Loan and Investment Board rules.
3. The third part of this increase is a \$429,000 amendment for the Bill Nye Pressure Reducing Valve project, funded by \$270,000 transfer from the Venture Drive Pressure Reducing Valve project and cash reserves. These changes were approved by the City Council on 8/1/23.

VII. Wastewater Fund

Collection: Staff recommends a \$424,000 increase for the C Line Candy-Ivinson project, funded by a rebudget of the FY 2023 change. These changes are based off of the bid award approved by the City Council on 6/6/2023.

VIII. Cemetery Perpetual Care Fund

Cemetery: Staff recommends a \$2,974 increase for lot buybacks at the Greenhill Cemetery. The City repurchases vacant plots when owners wish to sell them due to changing circumstances. There has been increased interest in selling plots back to the City recently.

Transfers for FY 2023

I. General Fund

Fire EMS: Staff are disclosing a \$7,337 between line items to cover higher than originally expected costs for IV Warmers.

I. Specific Purpose Tax 2018 Fund

SPT 2018: Staff are disclosing a \$85,000 transfer from two trails projects to cover repairs to existing asphalt paths.

II. Water Fund

Water Fund: Staff are disclosing a \$20,162 transfer from underspent Transmission division accounts to the Meters division to cover operating expenditures.

Transfers for FY 2024

II. General Fund

City Council: Staff are disclosing a \$5,580 transfer between line items to fund an updated transmitter and receiver in the Council chambers.

Mosquito Control: Staff are disclosing \$1,958 in transfers between line items to cover higher than expected spending on testing kits and spray tanks.

Finance: Staff are disclosing a \$1,083 transfer between line items to cover the purchase of a desk.

III. Water Fund

Water Fund: Staff are disclosing a \$28,736 transfer for personnel expenses from the Water Rights division to the Ranch Operations division. Staff have determined that it is most appropriate for expenses related to the Ranch Supervisor position to be allocated to Ranch Operations.