



CITY OF CASPER, WYOMING  
FY 2024  
ADOPTED BUDGET  
JULY 1, 2023 – JUNE 30, 2024

# Table of Contents

City Manager’s Budget Message	5
Introduction	33
City Council	34
Strategic Plan	36
Organizational Chart	42
City Departments	43
Performance Metrics	57
General Information	68
Economic Information	69
Budget Process	79
Budget Process and Policies	80
Financial Policies	84
Citywide Summary	86
Fund Structure Overview	87
Citywide Budget	90
All Funds Revenue and Expenditure Summary	93
Capital Plan	103
Capital Plan	104
Long Term Financial Plan	120
Fund Reserves Summary	122
Debt	125
Debt	126
General Fund	129
General Fund Revenue	132
General Fund Transfers Out	136
City Council	137
City Manager	139
City Clerk	141
Social Community Services	143
Municipal Court	144
City Attorney	146
Human Resources	148

# City of Casper, Wyoming

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General Fund - continued	
City Campus Buildings	150
Information Services	154
Finance	156
Customer Service	158
Engineering	160
Streets	162
Traffic Control	164
Community Development	165
Police Department	167
Fire-EMS Department	172
Parks	175
Cemetery	179
Fort Caspar	181
Other General Purpose Funds	184
Opportunities Fund	186
Perpetual Care Fund	187
Debt Service	190
Metro Animal Fund	191
River Fund	197
CARES Act Fund	201
Special Revenue Funds	203
Weed & Pest Fund	206
CDBG Program Fund	209
Special Fire Assistance Fund	210
Revolving Land Fund	212
Police Grants Fund	214
Public Transit Fund	218
Metropolitan Planning Organization Fund	224
Public Safety Communications Fund	226
Direct Distribution	229
Redevelopment Loan Fund	233
Capital Fund	235
Capital Projects Fund	237
1%17	242
Utility Enterprise Funds	245
Water Distribution Fund	246
Water Treatment Plant Operations Fund	258
Sewer Fund	263
Wastewater Treatment Plant Fund	270
Refuse Collection Fund	279
Balefill Fund	287

# City of Casper, Wyoming

---

Park & Recreation Enterprise Funds	295
Aquatics	297
Municipal Golf Course	312
Ice Arena	317
Recreation Center	322
Hogadon Ski Area	329
Sports & Athletics	333
Ford Wyoming Center	340
Other Enterprise Funds	342
Parking Fund	343
Internal Service Funds	345
Fleet Maintenance Fund	347
Buildings & Structures Fund	351
Health Insurance Fund	355
Property Insurance Fund	357
Glossary	360
Acronyms	365

# City of Casper, Wyoming

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May 23, 2023

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

FROM: J. Carter Napier, City Manager

SUBJECT: Budget Message for Fiscal Year 2024

## **Introduction**

Pursuant to the direction of the City Council and as required by State law, the proposed Fiscal Year 2024 (FY 24) budget is attached for Council's review. The attached budget represents a balanced approach for funding the operations of the City of Casper and providing services to the citizens of Casper for FY 24. The attached budget however is staff's collective suggestion as to how the funds should be allocated for the next year. Council now has the responsibility to review the draft budget materials, make changes as necessary, and provide further direction as Council sees fit. The budget should reflect the will of the Council as to the City's finances for FY 24; it is our hope that the budget work sessions will help draw that direction into the discussions and the budget document, as it needs to be formally considered no later than June 20. The total budget being proposed for FY 24 is \$197,516,898<sup>i</sup>

## **Summary Overview**

The backdrop the City finds itself for the new fiscal year is once again an interesting dichotomy. On the one hand, regional banks across the country are suffering a crisis of faith from among its patrons while energy has improved and sustained respectable prices per therm and per barrel since the incredible collapse of oil two years ago. In fact, as of the writing of this message, the six largest oil companies are currently reporting historic cash and cash equivalent assets in the realm of \$160B.<sup>ii</sup> While this dynamic should not be viewed as a sign that drilling projects will be ramped up over the next year, Goldman Sachs' commodities strategist has forecast that Brent and WTI crude oil will climb 23% and trade near \$100 and \$95 per barrel over the next 12 trading months, an outlook that supports their upside view for profits in the energy sector.<sup>iii</sup> This would be a welcomed improvement for oil prices per barrel with oil priced at \$75/barrel on average now.

Fears of pending recessionary trends are strong at this point in time as well throughout the country. Inflationary pressures were a concern coming into the current fiscal year a year ago, however, prices for the typical basket of goods items seem to be softening. As an example, U.S. gasoline prices were at \$3.50 per gallon on average yesterday, according to Gas Buddy (\$3.05-3.15/gallon in Casper.) That's 7.5 cents per gallon lower than a month ago and 80.7 cents per gallon less than the year-ago levels.<sup>iv</sup> Interest rates are currently between 5.5% and 7% depending on the kind of lending being used. Unfortunately, this probably means that the only way these rates come down is on the heels of a weakening economy.

# City of Casper, Wyoming

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A softening economy over the next year would not bode well for the financial condition of the City given the significant reliance on retail trade here in Natrona County. However, indications for the energy industry are favorable with a reliable rig count currently in play; water and sand are back to being hauled steadily right now as well.<sup>v</sup> While there is a defensible need to be conservative in the projections this budget builds over the next year, there are several undeniable objectives that have to be accomplished over the next year as well that will require a heavy lift regardless. Nonetheless, the premium Council places on revenue optimization and expense streamlining will be necessary to continue in order to navigate the uncertainties the next year will undoubtedly bring.

## **Revenue**

### *General Fund*

The General Fund represents one of the greatest ironies for cities and towns in Wyoming, the City of Casper being no exception. The General Fund is one of the most critical funds in the operations for Casper in that it hosts the largest number of services in the form of Police, Fire, Streets and Parks, among others. However, it is also the fund that has the largest degree of vulnerability in the form of having no control, local authority, or independent ability to establish the revenues necessary to support these important operations. Of the entirety of the \$53.3M in General Fund revenue the City of Casper is counting on for the next budget year, 73% of those dollars are unilaterally calculated and allocated by another government entity, independent of any input by the City of Casper. Conversely, only 27% of those critical revenues (the \$53.3M) are somewhat influenced by the Casper City Council, who is responsible for 100% of the General Fund services and operations. Even the casual observer would have to concede that this model would appear to be completely backwards in its construct and antithetical to practices of reasonable planning and forecasting.

Be that as it may, staff works very hard within these unusual constraints and through the keen guidance of the City Council to find ways to sharpen the approach that optimizes not only what revenue the City is fortunate enough to receive in the General Fund, but to also create opportunities in a constant effort to reimagine the ways in which this conundrum can be dealt with more effectively. Two ways that seem to consistently be discussed again and again each year is that of considering revenue that the City may somehow be missing out on and reducing our dependence on unsustainable practices that the General Fund has been built around, thereby creating greater sustainability despite challenging financial times that do occur in Wyoming. For the FY 24 budget, staff tackled two areas that appears to impact very positively the construct of the General Fund, if maintained over the long term, will improve the fund's sustainability overall. For one, the financial conditions of the day along with some language in the statutes that the City has not considered all that thoroughly in the past should yield a number of benefits in the interest/investment income of the General Fund for FY 24.

### Investment Income

Quite a bit of conversation nationally with respect to banking investments has produced an interesting dialogue internally as to strategies staff is pursuing to more effectively leveraging of

# City of Casper, Wyoming

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pools of dollars the City has on hand, of which the General Fund is the primary benefactor, along with all of the other funds in varying degrees. Council is aware, that the City utilizes three investment avenues to produce investment income, First Interstate Bank Wealth Management, Wyostar I and Wyostar II. The investments held within First Interstate are invested in US Treasury Bonds, US Agency Bonds, Corporate Bonds and Money Markets. The bonds held by the City are intended to be held to maturity; the City views the First Interstate accounts as long-term investments. Bonds pay semi-annual interest over the life of the bond making interest earnings from investments fairly easy to calculate (\$3,420,520 Annual Income from \$152,720,016 invested reported on the Q1 2023 Performance Report). Wyostar I and Wyostar II are short term investments held in a Government Investment Pool managed by the State of Wyoming. The interest rate is harder to predict as it is managed by the State; the interest is allocated among all participants based on the average daily balance throughout the month. The estimated income produced from the Wyostar I and Wyostar II accounts is approximately \$833,713 of Annual Income from \$30,800,000 invested using an estimated annual interest rate of approximately 2.75%.

It is important to note that over the last year, staff has utilized the guidance of a number of experts to help with these decisions. The Investment Advisory Committee along with the advisor from First Interstate Wealth Management have been instrumental in determining and securing better positioning of the City's portfolio (across all funds.) The incorporation of Corporate Bonds, a State authorized investment, starting in November of 2022, in addition to rising interest rates, has enabled the portfolio to realize interest income of \$2,002,919 compared to the FY23 Budgeted Interest Earned \$1,507,155; this is a \$495,764 (133%) increase with the actual only reported through April of 2023. Projections through year end estimate \$2,862,381 of realized interest earned in FY23; this is a \$1,355,225 (190%) increase over the FY23 budget (across all funds, not just the General Fund.)

Corporate bonds offer a higher interest rate due to the increased risk. In order to mitigate this risk, the investment policy requires corporate bonds to be limited to 20% of the portfolio and must have a rating from one of the rating agencies (S&P or Moodys) of at least an A-. These investments are watched closely for any indication of default. The City started purchasing these bonds in November of 2022 and reached 19.3% of the portfolio in March of 2023. The City currently holds \$29.5M in Corporate Bonds with an average coupon rate of 4.375%.

The overall portfolio held with First Interstate Wealth Management as reported in the Q1 2023 performance report shows increases year over year in interest rates (coupon) from 1.44% to 2.33% (across all investments), in yield-to-maturity from 2.04% to 4.36% and in the maturity from 1.95 years to 2.99 years. Market expectations for US interest rates provided by Northern Trust Asset Management, Bloomberg, show interest rates topping out in May of 2023 at 5% and then declining through January of 2024 to 4.2%. Interest rate declines could impact the Wyostar I and II accounts along with the Money Market funds held in the First Interstate Wealth Management portfolio which are very susceptible to interest rate changes. The strategy of lengthening the overall maturity of the First Interstate portfolio is to mitigate interest rate risk (the inability to reinvest matured investments at the same or higher interest rate).

In November of 2022, the statewide electorate passed Amendment A. The amendment to the Wyoming Constitution would allow municipalities to invest in equity investments (become

shareholders in corporations). This type of investment requires guidance from the legislature to proceed while still ensuring safety, liquidity and legality of taxpayer funds. Equity investments are not currently part of the City's portfolio; however, the investment advisory committee will be working on an amendment to the investment policy in FY24 to incorporate equity investments, based on the legislature's guidance, into the City's investment policy (to benefit all of the City's funds, not just the General Fund.) Equity investments are a long-term investment strategy designed to provide income to the City over many years, which may only be applicable to specific, less fluid funds. Aside from the anticipated virtues of Amendment A, the culmination of all of these strategies is projected to provide great benefits to the operations of the General Fund, along with the other non-gf funds, and will hopefully be a hallmark of the way in which the City supports its operational costs from now on. This is a very similar strategy to how the State has been supporting their general operations for a much longer time.

## Direct Distribution

The investment opportunities generated through our conversations with a host of experts coupled with the guidance of the Finance Committee of the City Council, has created an interesting intersect with the way in which Direct Distribution is being proposed to be managed from now on as well. The FY24 budget incorporates historically unrealized interest earnings into revenue replacement strategies for the Direct Distribution space of the General Fund operations. Historically, interest income is recorded into the fund that holds the investments.<sup>vi</sup> The Government Accounting Standards Board, detailed in the 2020 Blue Book, allows the recording of interest into other funds, i.e., the General Fund. Furthermore, the City currently records the CARES fund interest income into the General Fund. The City also maintains the Opportunity Fund and River Fund separately for tracking purposes however these funds are integrated into the General Fund for financial reporting purposes. In the past, these funds have reported their own interest; however, starting in FY24, the investment earnings from these funds will be reported directly into the General Fund. Additionally, the Capital Projects funds, which are used to track capital projects funded primarily with 1% dollars, will also report investment earnings in the General Fund. The re-allocation of the investment earnings will increase the General Fund interest revenue by \$1,241,224 for a total of \$2,137,760. In that these revenues are not balanced by an increase in General Fund expenses in the same amount, this revenue replacement strategy will reduce the dependency on Direct Distribution dollars and successfully did so in the amount of \$1.2M of dependence reduction on this program. Isolating Direct Distribution even further for one-time expenses in the operational, non-capital parts of the General fund also provided more sustainable benefits.

One of the hallmark limitations associated with Direct Distribution as a feature of operational revenue in the General Fund is that the Legislature has continually said that this program should not be counted on for long term operational needs. This stance would indicate that sustainability would be better achieved if Direct Distribution were more closely tied to one-time, less critical expenses necessary for ongoing operations. Staff proposes that for expenses that don't reach the capital threshold would be better supported by Direct Distribution dollars more so than operational revenue needed for the ongoing costs necessary over the long term. Examples of this shift in expense would include replacement furnishings, one-time equipment expenses associated with new hires, initial one-time expense for software purchases,<sup>vii</sup> drone equipment, cameras and other less than mission-critical equipment needed on a one-time purchase basis, and safety



# City of Casper, Wyoming

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supplies needed on a one-time basis, to name a few. This shift in purchases away from the limited operational revenue, reduces the City's operational dependence upon Direct Distribution by another roughly \$600K.

There are another number of extra-agency commitments that have historically been borne exclusively by the general fund operational revenue streams. If Council is comfortable including obligations of this nature in the Direct Distribution portfolio, another \$750K would be freed from the General Fund to bear on its own. Examples of expenses of this nature include, Natrona County Health (\$575K typically), Proud to host the best (\$50K), Detention Center and HOJ maintenance (\$100K), and the community promotions funding the City pays in our partnership with Visit Casper (\$25K).

Assuming these proposed practices become a mainstay from now on and Direct Distribution were to go away for whatever reason, the beauty of the recommendations provided thus far is that the loss of the associated programs/expenses would not impact the mission critical operations of the City's General Fund. The next series of recommendations however would not provide the same immunity to other operations of the City's in the face of losing Direct Distribution.

It is also being proposed that Direct Distribution be the revenue source that supports the subsidies needed by the recreation funds (the Ford Wyoming Center being the exception.)<sup>viii</sup> While it certainly could be argued that the disappearance of the Direct Distribution would relegate those subsidies right back to the General Fund, this proposal does allow for a more distinct view of the cost of doing business for the non-enterprise functions of the City as long as Direct Distribution remains in place. By so doing, the General Fund is relieved of \$1.4M in non-GF expenses. These subsidies will be discussed in more detail later in this narrative.

The last step for managing Direct Distribution more appropriately, the budget also suggests creating a separate Direct Distribution Fund as an essential part of this effort. The new fund will not only create the physical distance from the operations of the General Fund that is desired, but will dramatically improve the transparency for how these kinds of dollars are used in keeping with the original spirit of the genesis of this program. (Before it was completely buried in the General Fund with no ability to see what the program funds exactly.) By adopting the policies just described, the General Fund will lose an operational vulnerability in the magnitude of \$4.5M.<sup>ix</sup> These changes will forward the sustainability of the General Fund well into the future and from now on. While this has been a needed feature of the City of Casper's operational revenue strategy for seven years, it is hoped that this program will never find its way back into the operations of the General Fund for as long as the program should exist. If that can be the case, the Council will always be able to represent that the City is indeed living within its means as to its mission critical services.

The largest single source of operational revenue in the General Fund is the sales and use taxes.<sup>x</sup> The projected increase to end FY 23 over what was received last year is at 9%. Council will note that the FY 23 proposal was a no growth proposal this time last year (compared to actual receipts). In the face of what many believe will be a year of recessive trends, staff is concerned that trying to mirror the same growth for next year would be ill conceived. Staff is proposing a

# City of Casper, Wyoming

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3% increase to end FY 24 (year over year) in this important revenue category. This modicum of growth will help the General Fund to support a few of the larger expenses in human resources which will be discussed later in this narrative.

Property tax revenue continues to find a place within the public dialogue lately, largely in response to the increases property owners are being burdened by over the last year from the property taxes they pay.<sup>xi</sup> The City's General Fund has incurred some growth in this revenue category over the last year (15%). The Assessor has indicated that unfortunately more increases are anticipated. Staff is suggesting another 16% growth in this category is imminent. Even though this is a relatively small figure compared to the amount generated for the County and School District, the addition of \$2M by the end of FY 24 will prove to be very helpful for the sustainability of the General Fund over all.<sup>xii</sup> This revenue stream is almost exclusively unique in that once that calculation is made by the Assessor in conjunction with the Commissioners at the beginning of each fiscal year, those numbers don't change through the duration of the year like other revenue sources can.

Franchise fees are a big contributor to the operations of the General Fund. Staff is projecting \$4.5M to be collected in this category in FY 24, which is nearly a no-growth proposal. This is fairly consistent with what has been collected in recent years. In recent years, legislative and regulatory changes have indeed hampered cities and towns abilities to see the potential for this revenue category improve both in Wyoming and across the nation. The good news is however, that inflationary pressures of the last year do not appear to have hampered the collection of at least a flat stream of receipts in this category as was previously thought. Certainly, rate increases requested over the next year to offset increased expenses the private carriers are experiencing could very well dampen the tolerance of local consumers to maintain their purchasing patterns over the next twelve months. Let's hope that the current trend continues into the next year to where the City does not go backwards with this important category of support.

Routinely the question comes to Staff suggesting the very intuitive thought that as the energy industry picks up locally, so would ostensibly the revenues attached to Royalties and Severances due to the City. To be clear, the \$4.1M that is slated for collection at the local level for the City of Casper will likely not improve beyond this calculation. While it is a blessing in Wyoming to have these resources reach down into the local level in the form of the benefit they provide, it is not true that when the State sees improvements in Royalties and Severances, cities and towns in Wyoming will anticipate an influx of these dollars in like fashion. Certainly, the birth of the Direct Distribution program can be tied back to the caps that the Legislature put in place back in 2000 onto the earnings cities and towns had historically enjoyed through royalties and severances.<sup>xiii</sup> While this revenue section may fluctuate some, its lack of growth over time does not discount the loss that would be felt if the City were to lose pieces and parts of this important revenue feature for cities and towns in Wyoming.

Staff is disappointed to propose an important revenue trend having a negative trajectory over the next 12 months. Staff expects that building permit fees will actually decline by a whopping 28% over the next fiscal year.<sup>xiv</sup> This is disheartening not only from the standpoint of not being able to include these needed dollars in the operations of the General Fund, but also because building activity is such an important contribution for overall community sustainability. This revenue

program has certainly been a significant surprise as to its resiliency through the pandemic and since then, making this turn all the more disappointing. It is hard not to think that the current environment of the high cost of lending as being an unsurprising culprit in this. It is hoped that if materials continue to decline in price that maybe a building upswing could be a potential outcome over the next year. Unfortunately, that does not necessarily translate to the cost of money however that most building is necessitated by. Staff believes that a respectable commercial building trend will continue into the next budget year, but not enough in volume to replace the suspected slow down in residential building activity for FY 24. Staff is aware of a commercial construction agenda of roughly \$60M.<sup>xv</sup> Some of the welcomed commercial projects coming forward in FY 24 will likely include:

- Mint/manufacturing facility
- Rehabilitation for the Fairfield hotel
- Indoor sports facility

Staff is conservatively planning for 45 single family homes at a potential value of \$15M for FY 24.

## *Enterprise Funds*

Unlike the General Fund, the Enterprise Funds, or business entities of the City of Casper, are much more predictable and plannable and are managed by policy decisions made independently by the City Council. While there are pressures to maintain rate structures that are not overly dependent on large, annual increases, Council has taken great strides in recent years to review much more often and closely the performance of these funds. In fact, each year, Council takes time in several instances to review performance as well as to discuss ancillary issues influencing rate matters. Council takes seriously the oversight of these funds to ensure safe, dependable and effective services for a moderate cost. FY 24 will be a year wherein Council, as the Board of Directors for each of the business/utility enterprises, will need to formally review performance and determine if increases are warranted. Thankfully, 1% was renewed in November of 2022, although the utilities will not have the full benefit of their respective contributions in FY 24, making the job of supporting capital goals for the wet utilities able to be forwarded.<sup>xvi</sup>

## *Water*

The Water Fund has typically been a pretty healthy fund given the absence of major capital initiatives and large swings in water consumption as of late. The biggest expense outside of capital needs for the Water Fund generally comes in the form of the wholesale purchase of water from the Regional Water System that is then sold to the City's water customers. That purchase for FY 24 is projected to be just under \$8M<sup>xvii</sup>. Operating revenue is anticipated to increase by \$1.58M or 11.75% by the end of the FY 24.<sup>xviii</sup> This is predicated primarily upon Council potentially being willing to adopt a 7% increase effective Jan. 1, 2024. Council will also need to be comfortable that meter service fees can be updated which should yield \$320K in new revenue throughout FY 24. Pursuant to the earlier discussion about investment strategies, the Water Fund is expected to net \$286,000 in investment income from the funds resident to the Water Fund.

# City of Casper, Wyoming

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On the other hand, capital revenue is expected to decrease by 68% for the FY 24 Water Fund budget. This one-time phenomenon is a result of two factors: one, contributions from 1%#17 will be abbreviated given the shorter collection season of 1% dollars in this partial first year of implementation. Two, the amount of funding being shifted to the wet utilities to offset capital costs only has been reduced for the 1%#17 cycle. The authorizing resolution for 1%#17 is estimated to allocate \$2.175M each year to the Water Fund as compared to the provisions of 1%#16 of \$2.5M annually.

As for some projects the Water Fund will employ over the next year, they include:

- Water Meter Building – This project has been deferred for a couple years now due to cash flow constraints as well as underfunding concerns. This project is being included for FY 24 in the hopes that the right amount of funding coupled with the appropriate amount of value engineering has the right intersect in play finally.
- \$1.9M in water main replacements to potentially include (depending upon favorable bids of the same):
  - Missouri 15<sup>th</sup> Street to 21<sup>st</sup> Street
  - K Street St Mary to Bryan Stock Trail
  - I25 Marginal Phase 2. Intend to enter WYDOT Agreement in FY24
  - Shannon Drive and 8th Street
  - Robertson Road Improvements - Upper Aster to Harrington

## Sewer/WWTP

This fund (which is technically one of two funds that accommodates the entirety of the sewer system) has been one that will need a series of rate increases next year and beyond to keep ahead of not only increasing costs, such as a 6% inflation factor, but also a fairly low network expansion factor. Council is also aware that a number of interim repairs are needed to the plant as well. Given the significant balances this fund has had over the last several years, many projects have been able to be leveraged while still allowing this fund to perform at an optimal level historically.

This fund also has the added burden of supplying funding back for the State loan on the North Platte Sanitary Sewer Rehabilitation/Interceptor project and earlier work on the plant itself. This financing carries with it an average debt service expense of \$1M/annually.<sup>xix</sup> Despite the fact that 25% of the original loan through the State will be forgiven for the North Platte Interceptor, the \$6M principal will be on the books being repaid for the next twenty years.

Some factors in relation to the rate model submitted to Council during the beginning parts of the rate cycle will influence the budget for FY 24. Operating revenue is expected to increase by \$860K over FY 23 due primarily to a proposed 11% recommended rate increase effective January 1, 2024, if Council agrees. Interest earnings will also have a welcomed role in the gains with \$90K being expected through favorable investment strategies. An additional \$154K will be anticipated into the WWTP fund alone in FY 24.

However, capital revenue will also be expected to decline in the Sewer Fund for the exact same reasons as discussed in the Water Fund. Smaller benefits from 1%#17 coupled with an abbreviated contribution schedule will diminish that revenue stream by \$328K. This will be

# City of Casper, Wyoming

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corrected starting in FY 25 as the 1%#17 program will contribute \$425K each year to Sewer capital.<sup>xx</sup>

Some great successes however were incurred favorable for the Sewer/WWTP funds for some capital work in FY 24. The Wastewater Treatment Plant (WWTP) will be undertaking a large project to replace its motor control centers (MCC's). MCC's are devices that allow an operator to control far flung machines from a central control room. This is a very significant project, even for a large and capital-intensive operation like the WWTP. This project has been helped greatly by a \$2 million federal ARPA grant that was awarded by the State Land and Investments Board; the remainder will be funded with revenue from the local rate-paying agencies.

Additionally, the Secondary Treatment project also got some much-needed support through the ARPA funding process awarded by SLIB. The City of Casper received \$1 Million in ARPA funds from OS/SLIB for the WWTP Secondary Rehabilitation Project. The intent of the project is to replace severely corroded process piping in the WWTP secondary treatment unit. The project includes replacement of the 48-inch steel mixed liquor piping and replacement of piping and valves in the returned activated sludge pump room.

Both of these projects have been on the top end of the City's priority list for some time now. It is nice to be able to see the reality of the completion of these critical projects finally come to pass in FY 24 through a very needed and welcomed partnership with the State.

## Refuse/Balefill

The symbiotic relationship enjoyed with these two funds has proven to be a very reasonable, effective means of isolating costs and providing independent revenues needed for the respective improvements and needs these funds host. (Refuse covers the business side relating to curbside pick-up, and Balefill covers the disposal.)

These funds have been extremely sensitive to the effects of the pandemic (more than most) even up unto the writing of this message. For the Refuse Fund, the only major expenses it has is the replacement of trash collection trucks. Not only has the price increased more than 30% now, it is now taking two years to receive a truck once ordered. The Balefill is having very similar issues for the equipment it orders as well. Accordingly, the need to be proactive and much more in tune with the maintenance needs of the equipment being replaced is critical in that we are having to wait so long for the new truck to actually arrive once the old truck passes its replacement thresholds. This causes staff to invest more time and money into maintaining and repairing the equipment being replaced to make them hold out longer for the replacements to arrive. Additionally, fuel, plastics, and steel containers have all increased significantly over the last three years as well.

The Balefill Fund is responsible for not only the balefill facility itself but also the landfill facilities. Cell #5 is being completed currently to the magnitude of \$5.1M.<sup>xxi</sup> The decline in the energy industry since 2020 has resulted in revenue projections simply not coming to pass of more than \$2M in that they are not generating near the wastes Staff thought we would by now and be more in line with pre-pandemic activity.<sup>xxii</sup> The same dynamic is being experienced

# City of Casper, Wyoming

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throughout the central part of Wyoming which means that any of the industrial wastes historically generated with our customer agencies is experiencing a significant downturn as well.

Council is aware that in seven or so years, another cell will need to be constructed (cell #6), thereby necessitating the need for savings in the amount of \$6-7M. With new cell construction, the costs to close existing cells have to be accounted for as well. In accordance with these costs being something that can be anticipated and planned for, Council will need to be aware that the savings for such an endeavor needs to start in earnest and hopefully be going in that direction by no later than the end of FY 25. Accordingly, Council will be asked to incorporate an ambitious tipping fee increase effective January 1, 2024 AND 1/1/25. These increases will affect the tipping fee everyone pays at the gate including our regional customers. However, Council will also want to consider these potential increases against the historic position the Casper landfill has had as the lowest tipping fee in Wyoming. The alternative of either stopping subsequent equipment purchases and capital improvements in order to freeze fees really isn't feasible. The absence of doing something proactive would likely send the performance of the fund deeper into reserves fairly rapidly by FY 26. Given that this reaction may already happen to a small degree by the end of FY 24, Staff will likely advise that doing something less than rigorous with rates over the next couple years is not advisable.

The Refuse fund is the biggest customer the Balefill Fund has. Accordingly, the increases being proposed in the Balefill Fund will have a direct impact to the Refuse Fund, and with respect to our curbside customers, both residential and commercial. Given that the Refuse Fund is now paying \$350K for collection trucks and will likely be paying higher tipping fees at the Balefill, rate increases are likely unavoidable in FY 24 and 25.<sup>xxiii</sup> In November, it is likely that Council will be asked to consider ambitious increases for our curbside customers effective January 1, 2024 and 2025. Throughout FY 24, Council will need to keep an eye on the fund's brief foray into reserves to be sure that the recovery continues which will largely be predicated against how well the summer 2023 performs and what inflation does. Certainly, a further weakening of the economy, which will slow down industrial and commercial waste streams even further, could have even more deleterious impacts on both of these funds.<sup>xxiv</sup> At the end of the day however, Council gets to decide (in the spirit of stronger sustainability) how fast they would like to see the fund(s) recover and under what mix of strategies that could work.

Consistent also with Council's goal centered around sustainability comes the question of whether or not to seriously consider the advent of a dedicated revenue stream for the maintenance and management of the stormwater system. One of the factors leading to the development of this goal is the worsening dilemma that suggests \$37K in FY 24 being currently dedicated for the management of an asset 70% the size of the sanitary sewer system (which commands at least \$1M in annual operating dollars in Casper) is woefully inadequate. As Council has heard, the funding necessary to provide for needed repairs for the existing stormwater system equates to about \$15M. Furthermore, the added implements needed to appropriately deal with existing capacity requires \$35M in the next 15-20 years. In the spirit of being tasked with solutions necessary to deal with this vacuum of needs and in keeping with Council goals, an enterprise concept merits serious discussion as to its viability in FY 24 despite it not having been an option in the past.

## Expenses

Managing expenses in the City of Casper has always been an exercise of not only looking at increases through a conservative lens, but also that of eliminating expenses where possible. Recent experience teaches that eliminating expenses is great, so long as it does not equate to actually eliminating services, which has proven time and time again to be a bridge many legislative bodies are not willing to cross. Unfortunately, the City has indeed had to confront a number of increasing expenses that the market right now is dictating from a budgetary perspective. As to some examples that are hard to avoid, chemicals Staff relies on routinely is up \$569K; fuel is budgeted to be up by \$519K; maintenance agreements, primarily software related, are up \$229K; and the real monster is the increase associated with insurance (not benefit related) is in excess of \$800K. Any real effort to reduce these costs would absolutely carve into Staff's ability to provide services (i.e. Police driving cars less in order to drive down rising gasoline costs.) Furthermore, while the increases are hard to bear they in actuality account for quite a small portion of the growth being borne in the proposed budget. Further curtailment of these kinds of expenses could bring us to a lamentable situation similar to what a SLIB official recently discussed in a 2023 SLIB meeting where it was generally remarked that being conservative is one thing, but expecting a pass to pay your bills in the name of conservatism is an entirely different order.

The two broad categories then available to a local government organization generally includes how to support and provide for our human capital as well as the level of physical capital a local government wishes to consider every year. If maintaining the current level of service remains an important set of goals for Council to pursue, staff would suggest the following proposals for moving forward in FY 24.<sup>xxv</sup>

## *Human Resources*

One of the more difficult questions Council deals with every year is that of how to manage the costs of the human resources. Certainly, those questions include what to do from a salary perspective to deal with the economic conditions of the day as well as what to do as it relates to the burden of labor each work area is struggling with. Undoubtedly for a service organization such as the City of Casper, inflationary periods present a more difficult-than-normal dynamic of making sure our employees are not losing money to live while serving as an employee for the City of Casper without risking the viability of the service they provide. Council worked hard last year to try and help by providing two installments of COLA increases of 3.5% additional to a wage increase for those who were eligible.<sup>xxvi</sup> Half of the operational FY 24 budget is tied to employee wages and benefits types of expenses. That equates to approximately \$60M dedicated to the support of the human capital necessary for the services of the City of Casper to be provided. Of those costs, just about 30% can be attributed to the expenses related to providing the other benefits the largest of which is health insurance to our 549 eligible employees.<sup>xxvii</sup>

The measures that have been taken to reconcile budget shortfalls in recent years have definitely had a challenging impact to the staff resources necessary to provide the array of services the City offers. There have been a number of positions that have gone unfilled as well. Council has been open to allowing those positions to be restored on a methodical, as needed basis. These hires

have really helped move the needle not only for some critical operations, but also with respect to Council's goals as well.

As for the position request for FY 24, Council will note a blend of new position requests with some positions that are being restored. Some positions will come on the heels of the need to upgrade a current PT position to regular FT. Hopefully, Council will take comfort in knowing that all of the positions being requested are accounted for in the budget proposal which means that despite what is being requested, it is being done with a balanced approach and within the conservative means being projected by Staff.

The positions being requested for Council consideration are as follows:

- Fire Fighters (6) -- The largest of the requests is forwarded by the Fire Department wherein they are requesting six fire fighters in order to staff their Truck Rescue operation. While this type of response equipment has always been a feature of what the Department has used, there has never been support for making sure this class of apparatus was staffed for more effective response. While this would certainly require a growth of FTE in this Department, this level of apparatus use is appropriate for a Department of this level of sophistication and need in a community of Casper's size and activity. By so doing, this should improve response time and match more appropriately equipment uses to the types of calls being fielded by the Department. Furthermore, the costs to provide these staffing model upgrades would eventually be fueled primarily by the exorbitant call back dollars the Department is experiencing currently. With the right staffing along with the right efficiencies being obtained, call back dollars should be curtailed to next to nothing in coming years. Relying on call backs and overtime as staffing solutions is not an optimal condition even though unavoidable as at least a feature to be used on an as needed basis in the Fire Department's budget.
- The Police Department has a few needs for Council to consider:
  - The recently updated agreement with the School District requires the City to provide two more officers for campus stationing, bringing the total SRO team to 8. So that the provision of those added officers does not deplete an already taxed patrol team, Staff is recommending increasing the sworn strength in the Department by two. The School District will pay 70% of these two positions along with the six others already assigned to the school's campuses.
  - A vital part of the dispatch function to also become CALEA certified is making sure the training is appropriately maintained in concert with the standards of the industry. Given that such training is so extensive and time consuming, it is hard to expect that one person be pulled from their regular responsibilities and be burdened with the significant commitment to a higher level of training that the Division should have been doing all along. Accordingly, a full-time, readily knowledgeable Training Supervisor to be appointed full-time to this position is the right answer for this complex operation from now on.
- Administrative Assistant – BAS -- Buildings and Structures will be moving to a new model of billing its services to the internal customers of the organization. This would be in accordance to the change in doing business similar to what Fleet did a year or so ago with great success. One of the things that has helped Fleet find its success in the way it now does business is by having the right clerical support to follow up on the billing in a



# City of Casper, Wyoming

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very accurate and dependable way instead of burdening that large duty to a person with another job that is also already busy. Staff is recommending that an Administrative Assistant be added for the first time to the BAS to provide much needed clerical support as well as to aid in the transition of a bill for services model.

- Automotive Technician II – Fleet -- Back in FY 17, the Fleet team was reduced by a mechanic position that was never refilled in order to support cost containment efforts needed for the General Fund back then. Given some of the service issues that are being experienced from the Transit side with the continual work their rolling stock often produces for Fleet, getting an Automotive Tech II that is dedicated to Transit but overseen by Fleet is a compelling answer. This recommendation also brings with it supporting funds through FTA that helps the cost burden to the Fleet Fund both from a staffing perspective and training consistency/reliability standpoint. With a dedicated mechanic on hand, service time should improve along with the familiarity of the standards the FTA requires for their maintenance and repair practices.
- Recreation Coordinator – Ice Arena -- Another position that should be restored due to similar austerity measures from FY 18, would be the Recreation Coordinator at the Ice Arena. This position would bring great relief to the Ice Arena Manager who is currently left to many of the duties associated with overseeing programming and user group coordination along with the duties associated with managing the facility alone. This addition would be the only other full-time position at the Ice Arena besides the Manager.
- Equipment Operator I – Balefill -- Over the last three (3) years, solid waste staff experienced significantly less applicants applying for part-time (PT) Equipment Operator positions and realized high turnover with PT staff. A critical need to reduce turnover with PT staff exists due to costs of training. The City spent at least 500 hours training for the last two (2) PT equipment operators on solid waste equipment and both employees left employment for full-time positions elsewhere. This is typical for our part-time positions and typically PT employees find full-time work within one (1) to two (2) years resulting in time loss for training and reposting and retraining new part-time staff. We rarely experience turnover with fulltime employees and recommend converting the budget for the two (2) PT Equipment Operator positions to a FT position resulting in no budget increase.
- Administrative Assistant – Regional Water -- The Water Treatment Plant Administrative Assistant is a key position that monitors the front gate, allows access to the facility, logs visitors, contractors, and vendors into the facility, ensures all visitors are escorted by the appropriate personnel, processes accounts payables, assists with material procurement, provides inventory control, assists with maintaining the computerized maintenance management software, and provides general administrative assistance. The position is currently part time. Converting the position to fulltime in FY24 will provide many benefits. Plant security deficiencies identified in a recent Risk and Resilience Assessment and a Facility Security Assessment will be minimized by having the administrative assistant available full time to monitor and facilitate facility entrance. Direct answering of incoming phone calls will increase ensuring that emergency water calls are not missed and are addressed in a timely fashion. Management and operations and maintenance staff time will be freed up to focus on their intended job duties rather than covering the front desk activities. Water plant administrative duties now being performed by the CPU administrative assistant will be able to be covered by the water plant administrative

# City of Casper, Wyoming

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assistant position once that employee is available in a fulltime capacity. There will be no additional equipment expense for this position as vehicles, computers, work stations, and other equipment is already available. Funding for this position is from the CWRWS Agency budget which fully reimburses the City water treatment plant budget.

- Parks Maintenance Technician – Parks -- Currently, there is a regular non-fulltime Parks Maintenance Technician fully funded within the Parks Maintenance portion of the General Fund. This position does a variety of parks maintenance tasks, including emptying dog pots at all parks, posting rental signs for shelters, mowing, and snow removal. The position averages 20-30 hours per week. However, the Parks Division is still lacking adequate resources to execute a robust turf management program that targets weed and pest mitigation and fertilization to promote healthy turf and landscaped areas. Healthy turf and landscaping requires less water and maintenance and improves the appearance of our parks, City facility grounds, and landscaped special areas. The requested position converts the regular non-fulltime position that currently exists into a fulltime position that can assist with execution of more weed and pest control. As such, the cost for the fulltime position will be split between the General Fund in Parks Maintenance and the Weed and Pest Fund.

In all, the FY 24 budget brings on an additional eight full-time positions borne by the General Fund that are being requested in response to areas where the respective service is currently falling behind. Seven other positions, if approved as presented, will be brought on in partnership with other contributions from funds outside of the General Fund or funded with independent funding streams. For example, one position being requested is shared with the PSCC on a 69/31 (\$83K/\$37K) split.<sup>xxviii</sup> The weed and pest function within the City of Casper is funded entirely by funds granted by the County's Weed and Pest District, including the new position being requested in this fund, which require fewer funds from the General Fund, if approved. The non-GF funds will incorporate a \$426K expense, if the budget is adopted as presented.<sup>xxix</sup> The overall request represents approximately \$880K in financial impact to the General Fund, if approved for FY 24.

New positions are not the last of the financial implications relating to the City's human resources with what the budget proposes for FY 24. Council has expressed support for doing something for our employees particularly in keeping with the need to stay on a path that moves our employees through the respective wage bands on a consistent basis. Accordingly, the budget is designed around two other employee proposals:

- Step/Wage increases –
  - For the general government employees who have room in their wage band, Staff is proposing a 3.5% increase through the respective wage band which would take place on July 1.<sup>xxx</sup> For the General Fund cost centers, this proposal will cost \$331K. The utility funds will contribute another \$191K. The grand total cost to support this proposal will cost \$1.1M. With regard to all of the nuances discussed in this section, the proposed FY 24 budget accommodates the costs to provide this type of raise with respect to each eligible employee's particular circumstance.<sup>xxxi</sup>
  - Another aspect of this proposal for Council's consideration, the employees of the Police and Fire Departments will receive step increases, typically 5%, for FY 24, on the respective anniversary dates, for those that are eligible. This condition is

unique for two reasons; one, the Fire Department is not on the Graves plan which utilizes a focal standard, and two, the Police Department was authorized to use the anniversary approach as it is a more readily accepted, preferred industry standard (both non-sworn and administration not included). Of the \$1.1M figure referenced above, this feature will cost the General Fund \$440K.

- One-time payment – It is proposed that if the balance of cash on hand dollars allows, Staff would like Council to consider a one-time payment be made to everyone toward the end of the first half of the year (end of the calendar year). The amount that Staff would propose would need to be contingent upon what is actually available at that point in time.

While the raise proposals are currently a feature of the budget document being deliberated, Council certainly retains the authority to adjust any of the aforementioned salary items in whatever direction they prefer. The cost to provide the suggested increases is \$771K for the General Fund and just under \$374K for the enterprises.

Staff is not expecting an increase to the premiums being paid by the employees or on behalf of the employer for the health insurance benefits. Even though we know that increases can occur as a feature of the State of Wyoming legislative session without any warning or opportunity to prepare budgetarily, an increase is not being forecasted for FY 24. The opportunity to participate in the State’s insurance pool for the employees of the City costs the City as the employer just over \$8.6M annually (3.6% increase over last year.) It would appear that the move to be included in the State’s insurance pool has been good for the employees of the City of Casper and has certainly provided the City a measure of stability consistent with participating in a larger pool (which is a win/win for both the City and the State).

## *Capital*

Much of the Council’s time has already been dedicated to planning the capital agenda for FY 24. Given that the proposal is that of a \$47M spend, taking time early on and throughout the budget process on this topic is absolutely warranted. Council should remember and take comfort in knowing that the proposal is a cash-on-hand discussion. This means that the projects being proposed are on the list because they are of the highest priority from the Staff perspective and the dollars needed for the projects are already in the hands of the City and available to spend, or retain in savings. When differences are noted from year to year as to what appears to be budgetary growth, generally speaking, the culprit for that disparity is typically tied to the amount of capital being proposed.<sup>xxxii</sup> Consequently, if Council wanted to save money by not doing projects to bring the year-over-year, overall numbers closer together, reducing capital is typically what will provide the most results that on the surface would appear to fix the “problem” of the budget being higher. That action however, would really only have the effect of keeping the corresponding money in the balances of the respective funds because those dollars have already been raised, collected, and accrued.<sup>xxxiii</sup>

Without a doubt, moving dollars from some projects into other project line items to cover the unpredictable costs of materials was an issue throughout FY 23 that hopefully will start to normalize in FY 24. While this movement was not as bad as our project managers anticipated, the bigger story of the last couple years however has been wait periods for equipment coming to

the project. Some wait periods for materials and equipment have exceeded twelve months thereby exacerbating projects getting done on time and/or old, worn out equipment receiving more investment in order to make do in the meantime. Staff expects that this will be a longer-term issue to contend with and will not likely normalize until future years beyond FY 25 and 26.

One of the good news items with respect to the FY 24 proposal is that, if considered consistently from this time forward, Direct Distribution will now be able to assist with one-time expenses and capital projects as long as the program exists. This availability is certainly dependent upon how much will be needed in the form of one-time, non-capital costs being proposed as well as what the subsidy needs are each year. Thankfully, the 2023 Legislature allowed for a one-time infusion of additional Direct Distribution dollars to each municipality that actually netted close to \$3M for the City of Casper. Accordingly, it is expected that at this time next year, the new Direct Distribution fund will have \$3.9M available (via the cash on hand rule) for other capital aspirations for FY 25.<sup>xxxiv</sup>

Street projects, of course, are a recurring cornerstone of the City's annual capital plan. We are expecting to spend almost \$4 million this year on street repair. This is a significant amount, but it is a reduction from last year's budget. Much of that change can be attributed to two one-time surges that were unique to last year. The first of those surges relates to the pandemic. When the pandemic began, many people began to predict a dire economic situation, so the City braced for the worst and cancelled many of its budgeted street projects. Last year, with the passing of the pandemic, those projects were allowed to proceed, and that reserved spending helped to contribute to the surge in FY 23 spending. Another part of the surge was the reconstruction of Midwest Avenue, that was funded with a \$2 million grant from the federal Department of Transportation. All in all, last year's surge in street funding led to a major catch up on our street repair priorities. Next year's funding will be less than last year's, but it will still be high when compared to historical averages.

More than 90% of the upcoming year's \$4 million in street funding will be provided by the Optional One Cent Sales Tax. Two of the largest street projects will be the improvements to Bryan Evansville Road, and the rebuild of K Street from St. Mary to Bryan Stock Trail. Each of those projects is expected to cost more than \$1 million. Street funding for future years is budgeted to increase even further: more than \$5 million of One Cent #17 will be set aside for street repairs in FY 25, FY 26, and FY 27.

Spending on parks and recreation will see a mild decrease this year, although two major projects will be the exception to that trend. The first of those major projects is the replacement of the Aquatics Center roof. As Council is well aware, the roof of the Casper Family Aquatics Center has deteriorated badly over the years, largely due to the intense humidity that is generated by the indoor pools. The roof deck has rusted well beyond expectation requiring immediate attention. The roof replacement will ultimately be paid for from Optional One Cent #17, but because there is an immediate need and for fear of increases in costs, this budget proposes to spend the roof repair funding now by borrowing it from the Perpetual Care fund. Those funds will then be repaid with budgeted Optional One Cent #17 funds as they are collected.

# City of Casper, Wyoming

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The other significant Parks and Recreation project is a major renovation of Washington Park. The City recently received a \$570,964 Federal Land and Water Conservation Fund grant. That grant will help to pay for eight new pickle ball courts, a renovation of the park's restrooms, and repairs to the Washington Park ballfield lights. The grant requires a one-to-one match, so the City will also be funding this project from various places, including Optional One Cent dollars, private donations, and in-kind contributions.

The Balefill will be increasing its capital expenditures by more than 20% this year. The centerpiece of that spending will be the replacement of a sheep footed trash compactor. The compactor is used to compress waste in the unlined landfill cells. This is a large and expensive piece of equipment, but the landfill makes for harsh working conditions, so these vehicles usually require replacement every five to six years. An excavator is also on the list for next year; the excavator is a new piece of equipment that will be used to more efficiently collect sand for landfill cover material which is a daily chore.

The most significant project that should begin in FY24 will be the renovation of the Casper Business Center. The Business Center is an eight-story commercial office building purchased last year so that it could become the City's new Police Department headquarters. This is a large building, measuring approximately 100,000 square feet in size, which should be more than enough space to accommodate the entire Police Department, the Municipal Court and the Information Technology Division.<sup>xxxv</sup> Renovations are needed in part because the building is being repurposed from an office building to a police department, but also because the building was constructed in 1981, which means that many building systems are badly outdated and must be replaced. Fortunately, the City has been preparing to incur this expense. Council has supported efforts to save funding for this purpose from its CARES grant reimbursements, from its ARPA revenue replacement payments, and from the Opportunity Fund. Because of these savings, it is hoped that the City will be able to pay for all of the necessary renovations discussed here from existing sources.

Another important aspect of an ambitious capital agenda, is that of finding outside dollars to leverage projects being done locally. This is particularly important when indeed enough dollars generated locally can't be extended enough to meet the variety of capital needs an aging infrastructure and building inventory entail. For the FY 24 proposal, grant dollars are being proposed to try and leverage what the City can accomplish for projects that are possibly applicable. It is important to note however, if indeed those dollars are not raised from donors, granting agencies, or other fund-raising efforts, the corresponding project(s) will not move forward for subsequent work and completion. The effort to bring additional dollars to the table for projects needed in Casper is ambitious; it is anticipated that \$3.8M will be needed in grants secured by \$3.5M in match dollars provided by the City. This calculation does not reflect the applications underway and actively being considered. This is only for what we have been awarded and will be starting in FY 24. Rigorous efforts of this nature are needed every year to keep pace with the accelerated deterioration condition the City's assets are already experiencing.<sup>xxxvi</sup>

The largest grant supported project being pursued by Staff is with regard to activities for the river restoration being potentially started in FY 24. River revitalization in Casper is a significant and

important infrastructure investment in improving water quality and preventing water pollution, developing Casper's economy, rebalancing native riparian habitat, mitigating flooding and erosion hazards, and increasing recreational opportunities, which combined improves quality of life for Casper's citizens – an effort underway since 2006. Thanks to Council's authorization to make changes in how this project is budgeted in the River Fund, Staff now has the flexibility to pursue Federal grants available from the Bipartisan Infrastructure Law. Coupled with other donations and grants as well as One Percent funds allocated to the River Fund, there is momentum of securing enough funding to complete over 25,000 linear feet of river construction outlined in the North Platte River Environmental River Restoration Master Plan (2012) by 2028.

## *Subsidies*

Every year, much discussion takes place in regards to the level of subsidy the General Fund and/or the Direct Distribution fund (if Council should accept that proposal) should be providing to the facilities and programs relating to the City's leisure or recreational services provided by the Parks and Rec Department. Typically, the need for these added dollars, which is slated to be in excess of \$4.0M<sup>xxxvii</sup>, mostly provided by the General Fund, is because the amount of revenues these areas collect do not meet the amount of expenses needed to provide the respective services. While the Council should be pleased with the new approach of looking at these operations in a much more businesslike approach, the reality of fully eliminating all of the subsidies does not comport with the reality of what the rest of the public recreation industry experiences. Regardless, it is Staff's hope that Council, buoyed by their stated goal of achieving sustainability, will look favorably upon a number of recommendations Staff will provide throughout the next 18 months aimed at improving sustainability in the following areas.

Hogadon had an outstanding year in FY 23 so much so that the recovery goal of 60% was significantly overcome with an actual cost recovery closer to 77%. With this type of cost recovery, the actual subsidy need drops to \$240K, an improvement of more than \$100K, which is what Staff is hoping for in FY 24 as well.<sup>xxxviii</sup>

Hogadon has several things going well for it given the reimagined effort for this asset of the last couple years. First of all, the summer business of using the lodge for weddings and other special events is going very well. For our first year of summer operation a couple years ago, the City was receiving less than \$2K as profits the City received for those services. Now however, the City is receiving in the magnitude of \$40K due in large part to every weekend through September being booked at the Lodge with historically unrealized events. The prospects for this newly found business resource will continue to rise. This will be particularly promising as events like concerts and other outdoor gatherings can be started in the area, the summer season will be a newly found boon for this fund.

Second, the night skiing offering is going very well in only its second year of operation. The first year of night skiing netted the City nearly \$29K in revenue. For FY 23, the City received nearly \$52K in revenue that can be applied to the City's cost recovery efforts for Hogadon. Staff believes this program has quite a bit of upside as well as this feature continues to gain in popularity. It is hoped that the recent effort to secure grant funds through ARPA, will expand

# City of Casper, Wyoming

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the amount of runs that can be used for night skiing as well and further cost recovery prospects into the future for this fund.

Some very interesting discussions took place over the last year concerning the Ice Arena fund. Studies secured by the City indicate that if indeed the amount of ice that can be sold to the user groups can somehow expand, the need for a subsidy goes away, despite the modicum of operational expense that would also be added. Certainly, a couple of other implementations would be needed as well, however, the prospects that a second sheet introduced (collocated with the current sheet), were compelling enough to allow for a private fund-raising effort to begin, spurred by a modest funding commitment by the Council.

The cost recovery goal for the Ice Arena fund is 65%. The fund's performance in FY 23 only crossed a 60% threshold however making the need for implementing other ideas on the short term advisable. Some of those moves that are imminent include bringing in a junior hockey team to Casper as well as expanding concessions for a broader food selection along with alcohol sales. Hopefully, these types of recommendations will begin the trajectory of reducing the subsidy of \$268 in FY 24 and beyond ahead of major implementations a second sheet of ice would require.

The indoor aquatics center is a primary feature for the Aquatics Fund that too requires a hefty subsidy each year to be solvent. The Aquatics Center is important to remember over the next fiscal year in that it will potentially be shut down for some time in FY 24 in order to get its roof and decking repaired. Its closure has the potential to impact the fund's viability even more since the Center does generate year-round revenue. The Aquatics Fund is the only recreation enterprise however that gets support from the 1% program with the express purpose keeping rates for entry low for most pools. The \$325K that the fund gets every year from 1% does reduce the total subsidy that would otherwise be \$529K each year.

The Recreation Center is a tough enterprise to reconcile every year. In FY 23, the fund has recovered only 41% of its costs, making it one of the worst performing of the recreation enterprises, although an improvement over the performance from last year at 37%.<sup>xxxix</sup> Serious consideration of a number of options will be warranted in order to reduce the need for the \$614K into this fund every year. A number of things are on the horizon as it relates to improving the offerings that may generate additional business at the Rec Center. Staff is close to opening the spinning room along with a number of other improvements that should give the exercise aspect of the facility some added appeal to potential clients. Increasing memberships, improving program participation, along with making sure fees are on pace to the recovery goal is the recipe for this facility.

The Recreation Center Fund is actually one of the donor funds for the newly created Sports and Athletics Fund. Sports and Athletics is a newly created fund in FY24 that combines the Athletics Maintenance portion of the Parks General Fund budget and the Indoor Sports portion of the Recreation Center budget into a new fund. This will allow staff to more easily and closely monitor the performance of these activities with the future goal of adjusting our sports programming to reduce dependence on the Recreation Center, General, and Direct Distribution funds for these operations. The postulation is that within 3-5 years, "profits" from league sports

# City of Casper, Wyoming

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can be utilized to offset the costs of athletics field maintenance and improve the operation's overall cost recovery position.

A primary driver creating this opportunity came with the restructured relationship between the City of Casper and the Casper Recreation League Association (CRLA). Historically this non-profit group retained all revenue from league sports, and in return the volunteer Board would act as an advisory body for league rules and tournaments, staffed and paid league and tournament officials, and provided reimbursements to the City for gym and field use at very low rates that had not been modified in decades. Though City staff performs the primary share of work to provide league sport programming and tournaments, staff time was not included in the CRLA reimbursements.

Council should note that the overt isolation of these costs is critical in order to give Staff the knowledge necessary to now create the right revenue and fee strategies for a program that should be covering its own costs. The success of which relieves the Parks costs centers of what was once a burden, can soon be a new revenue center. However, for its first year of operation, Staff planned for a modest cost recovery of nearly 33% in FY 24. It is our intention to evaluate the performance of this new fund over the next year, identify opportunities for improvement, and develop short and long-term plans to hit a reasonable cost recovery goal, which will be proposed to Council in FY25.

Council made the decision some a couple years back to allow the investment income from Perpetual Care to be used to help offset the burden to either the General Fund (or Direct Distribution Fund now). Accordingly, Staff recommends the following for the funds that have been discussed thus far:

- Hogadon receives \$73K from Perpetual Care and \$168K from Direct Distribution to balance
- Ice Arena receives \$81K from Perpetual Care and \$187K from Direct Distribution to balance
- Aquatics receives \$62K from Perpetual Care and \$142 from Direct Distribution to balance
- Recreation Center receives \$186K from Perpetual Care and \$429K from Direct Distribution to balance.
- Sports and Athletics receives \$224K from Perpetual Care and \$516K from Direct Distribution to balance.

Each of these contributions do reduce the amount of operational dollars the General Fund would otherwise have to provide if this interest income were not used to offset these subsidy amounts or if the Direct Distribution fund did not exist, since the amount of revenue in each operation is inadequate to cover its costs. The down side for this approach is that any capital needs these interest dollars would have otherwise been used for will need to be deferred for later years or utilize resources elsewhere for priority. However, if the fund does net an interest income stream greater than the \$626K being projected for this year, those dollars will be able to be applied to maintenance and repairs on a cash-on-hand basis for FY 24 (or beyond) for buildings that were built by 1% dollars, as would be identified by the Council. The policy direction given by the City Council for officially establishing this practice by formal policy adoption in FY 22 will



provide relief to the General Fund for years and years to come, particularly if the corpus can remain inviolate.<sup>xi</sup>

One of the largest subsidies is provided for the operations of the Ford Wyoming Center (FWC). The contractual subsidy benchmark of the \$994,919, or Net Operating Loss (NOL) is the default guarantee the City has with OVG.<sup>xli</sup> Although the contract requires this subsidy figure for planning purposes, the actual subsidy required could be much less year to year depending upon the success of the respective year's events and marketing strategies. The NOL payment to OVG for the management of the event center is proposed to be higher in FY24 (\$920,000), as compared to \$900,000 (actual) in FY23. Perpetual Care investment income has not had a role in supporting the NOL nor is that the recommendation of Staff.

Since taking over management of the facility in 2016, OVG has achieved an average reduction in the NOL of approximately \$112K per year. This is despite increasing costs for operations that include higher performance guarantees and increasing personnel costs, food and beverage supply costs, utilities, and more. The success in the event center's subsidy reduction is driven largely by sponsorships and naming rights revenue. Long-term corporate partnerships provide a reliable revenue base that insulates the facility from the volatility that comes with too much reliance on touring events. Touring events, however, continue to be the mainstay of the facility and a significant contributor to Casper's local economy. The Ford Wyoming Center strives for 200 event days per year that will bring 200,000 people through the facility

This is not the only feature of the overall subsidy the City is responsible for in its obligations to the FWC Fund. As the owner of the building, the City is responsible for the costs to insure the building for property and liability. Consistent with the increases the FY 24 budget is trying to accommodate throughout the entire enterprise, the FWC is the epicenter for the rising costs of insurance. In comparison to the increasing insurance costs for FY 23, it will cost the City \$84K more this year to cover the FWC. In so doing, the overall subsidy for the FWC grows to a grand total of \$ 1.1M for FY 24.<sup>xliii</sup>

The annual operating budget for the FWC includes 10-12 concerts and 5-8 special events such as Broadway shows, children's productions, and comedian acts. OVG also budgets for 20-25 convention-style meetings per year. Staple events that are hosted each year such as Wyoming high school state competitions as well as College National Finals Rodeo (CNFR) are among the budgeted events for FY24. When budgeted events exceed the estimated revenue through strong ticket and ancillary sales or when the facility is able to host additional successful events that were not budgeted, the NOL for the building is reduced, which directly benefits the City's General Fund. However, when events are cancelled for any reason, when performances do not meet anticipated ticket sale levels, or when food, beverage, and merchandise sales are weaker than predicted, the NOL for the building goes up, increasing the burden on the General Fund.

The Golf Fund is not a recreation enterprise that typically needs an infusion of cash for it to balance. In fact, depending on the season, the activity can be such that resources can actually be provided back to the Fund's reserve requirement or indeed give money back to the General Fund. For FY 24, it is anticipated that the fund will perform at 115% of the level of the operational costs the Fund incurs.

As a means of trying to secure the benefit of not needing a subsidy over time, Council authorized some profit center opportunities over the last couple years to aid in this effort. Last year, Council authorized Staff to order a new fleet of carts that is slated to arrive on site in time for the golf season of 2024. Staff is already however setting aside funds each year (\$50K) in a depreciation/revolving account so that when the fleet needs to be replaced, those dollars will be in place and on hand to make that purchase happen (2030 or thereabouts depending on the continued viability of the fleet). At which point, the dollars needed to start the revolving fund over again as the new fleet starts its service on the course will be start to be withheld. With this plan, an infusion of cash from another fund will not have to be used to invest in to the golf course fund for this purpose again. This effort coupled with the growing popularity of the 19<sup>th</sup> Hole restaurant, the recent installation of a golf ball dispenser at the driving range, and implementing enhanced advertising will facilitate added revenue earning opportunities that will contribute to the golf course perpetuating a profit generating track.<sup>xliii</sup>

The second year of operation for Transit as a City division concluded in May 2023. As such, the second year saw a great deal of accomplishment for this fledgling City division as well. The ASSIST service completed 34K rides for the Casper area which of course covers all of our municipal neighbors aside from Midwest an Edgerton.<sup>xliiv</sup> The LINK fixed route system carried 109K passengers which includes a 26% increase in Saturday service over 2021. The ADA Complementary Paratransit Program kicked off in March 2023 which followed the completion of the Transit Safety Agency Plan in February. Each transit vehicle got new radios thanks to a \$50K grant from WyDOT. Thanks also to partners with the City shelters were installed near the homeless shelter (WyDOT) and four others by virtue of grants through Casper Rotary Club and the FTA. The City was also able to pave the employee parking lot as well as update all of the shelter signage throughout the service area.

Some big plans are in store for the capital needs of the operation for FY 24. For the vintage 1968 building Transit operates out of, the capital plan calls for both an installation of a pitched roof complete with an air conditioning system. The garage facility will incur the replacement of the original garage floor which will allow for the repair of the crumbling sewer system contained therein as well. Following these repairs, the desperately needed replacement of the secured parking lot will also take place (complete with automated fencing) thanks to the funding being provided by the FTA. Finally, WYDOT will fund the installation of air filtration systems in all of the buses. Not only will one of the City's oldest legacy buildings get upgraded and readied for the next 40 years, the City's bus system will be much better equipped for the protection of our riders and employees in FY 24.

Throughout the time this service has been rendered, match dollars have been required of the City of Casper. The match Casper provides however serves as an effective lynch pin to the amount of dollars made available through our funding partners. Specifically, over the last two years, the City has not had to provide the match-1% funding (for operations) thanks to the availability of CARES funds for this purpose. This level of support however has now ended which amounts to a 39% decline in revenue expected for FY 24. Accordingly, Staff worked hard to align expenses with the drop in revenues so that indeed a larger subsidy wouldn't be needed for FY 24.

# City of Casper, Wyoming

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For FY 24, FTA will provide the City just over \$1.3M and WYDOT will provide \$432K in grant funding as well to sustain the service. Our relationship with the other agencies will net the effort an additional \$130K. Monies that are collected in fares are forwarded back to the City and is estimated to be \$90K in FY 24. The City's match is unusual for this first year of 1%#17 since the City is only collecting a partial year in FY 24. For one time only, the City will be required to pay \$448K outside of the normal commitment from 1%. Staff is suggesting that for this year, the \$448K will be covered through Direct Distribution. Consecutive years forward however, both 1%#17 and the General Fund will contribute the local match.

## **Reserves**

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

Perpetual Care, as an example, does have a solid balance still available to support the intentions of the fund, and has been strengthened with the Council decision to require \$30.6M as the corpus to support operations and maintenance for 1% buildings. Perpetual Care is currently sitting at the goal amount and is also slated to receive dollars over and above this corpus by fiscal year end.<sup>xlvi</sup> As was mentioned earlier in this message, Council is being asked to take the unusual approach of having this fund loan Fund 150 the dollars needed to do the Aquatic Center roof project in FY 24. Perpetual Care will be paid back by 1%#17 over the next four years with a very nominal interest rate in order to keep the fund whole.

This proposed use isn't completely different from the way in which the City has helped other closely aligned agencies with projects the City deemed as being very important to be completed. Those dollars are being collected back to the Perpetual Care Fund, General Fund, and Opportunity Fund by virtue of the repayment of the loans that were extended both to the Casper Housing Authority and the Regional Water System. For FY 24, the total payments due to the respective funds are approximately \$980K. As those funds are received, they would then be considered cash on hand, over and above what is required by policy, for use with capital projects and other one-time needs.<sup>xlvii</sup>

The General Fund has a reserve set aside for its operations. Council directed that this reserve requirement be equivalent to the operations of 120 days.<sup>xlviii</sup> For the beginning of FY 24, that requirement translates to \$16.3M on hand. Staff is not asking for a commitment from these dollars in order to balance the General Fund nor is Staff proposing that this reserve be used for anything other than being in place should it be needed at some point in the future.

# City of Casper, Wyoming

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Staff is proposing that the current balance of \$12.2M remaining in the ARPA/CARES fund be reallocated to the Capital Fund (150) for some imminent capital projects high on the priority list for Council. Staff proposes that those associated interest dollars generated from this balance be put into the operations of the General Fund as an operational income in order to offset a subset of operational costs incurred therein. This would be an enhanced revenue stream that probably has limited appeal to Council as a long-term solution given what those dollars may be needed for in the near future. The ARPA/CARES Fund will no longer be a feature of the City's portfolio moving forward.

The Capital Fund facilitates a significant amount of dollars through it in that all of the capital projects transition through this fund. Furthermore, this is also the fund that collects all of the 1% funding in order to fuel the subsequent capital agenda. Staff anticipates that this fund (Fund 151) will receive some \$17.5M over the next year in 1%#17 receipts giving the capital agenda this amount to work with in FY 25. Over and above that however and the capital agenda being proposed, \$2.4M resides in Fund 150, which is essentially left over 1%#16 project dollars, unencumbered and currently on hand. Should capital projects that are currently underway get completed for less than was originally set aside, the cash balance in Fund 150 could grow some over the short run, if these dollars are left alone for the next year.

Several years ago, Council was wise to set aside the unencumbered 1%#14 dollars in a fund entitled the Opportunity Fund. Since that time, Council has agreed that surplus 1% funds, should there be any with the conclusion of each 1% cycle, be deposited into this fund. The City has the good fortune of having received more dollars than anticipated following the conclusion of the 1%#16 cycle recently that is now being held here in the Opportunity Fund. With the adoption of the FY 24 budget, Council will be transferring \$5.6M from this fund to the Capital Fund to facilitate a part of the reconstruction of the Casper Business Center. Pending the approval of the Council, the balance proposed to be left in the Opportunity Fund is \$5.6M for the duration of FY 24.

Council wisely directed that the residual \$3M left over in the Health Fund be utilized to maintain some of our commitments over time relating to the ancillary health programs of our employees and health plan dollars needed to support former employees. The health plan that the City is a member of, overseen by the State, requires that a certain amount of dollars be paid into the plan for purposes of covering the plan's required coverage for retirees. That is the bulk of how this fund is currently used. The problem is that dollars are not currently invested back into this fund and therefore will eventually not be solvent for these uses in about five years. In the meantime, a plan will need to be evaluated that considers how these costs will be supported when this fund does deplete.

## Conclusion

The budget setting process really starts in the beginning of the calendar year when Council determines the strategic direction they would like the City to take. Hopefully Council will be able to discern the spirit of those goals throughout the initiatives this budget sets out to accomplish.

Accordingly, FY 24 will be marked by an ambitious capital agenda which has the significance of reducing a number of pools of funding that have been saved up over time for this purpose. With that in mind, the broader context that Council has expressed a great deal of concern for as it relates to a methodical, measured approach to working through not only infrastructure deficiencies, but also the city's building deficits, are considered heavily in what has been brought forward for Council's deliberation. Undoubtedly, Staff is rueful for the days in the not too distant past where the capital dollar could go further. However, the agenda Council has reviewed contemplates the current limitations against the backdrop of revenues that never seem to materialize in like response.

Increasing costs are hard to divest from the human capital the Council has authorized to conduct the City's work, as this budget reflects. Additionally, however, there are changing circumstances and increasing service demands that indeed necessitate the position requests that Council will hopefully consider very carefully for FY 24. In a few instances, Staff has been able to forecast a few of these needs into the next fiscal year that Staff would appreciate Council also considering.

From that perspective, Staff is hopeful that Council will welcome some rather pragmatic recommendations over the next year that will be aimed at helping the businesses of the City to become more and more sustainable. These kinds of suggestions are usually not without some controversy and spirited feedback. It is believed that as long as Council can maintain their view upon the commitment to a threshold of sustainability that perhaps may not have been achieved before, that vision may indeed carry the day to a new norm should some of these recommendations become a reality. These possibilities are effective when being mindful of added inflation and potential recessionary pressures, resisting new program development, projects or proposals that don't enhance and at the very least support, cost recovery goals, and considering the possibilities for a new enterprise throughout the next year.

Another theme Council will find in this budget comes from that of utilizing mandated reserves much more pragmatically more than ever before so that they too can be extended in their benefit for the citizens of Casper in the form of service sustainability. Undoubtedly, that strength will be magnified should other tools be made available through the amendment to the Wyoming Constitution potentially being discussed in the interim, particularly prudent during sustained periods of inflation. Efforts to further consider grants as another pivotal means of leveraging benefits and projects needs to continue well into the future much beyond what this budget ambitiously proposes, and are actually underway now.

Finally, Staff would caution against the idea that an aggressive capital agenda along with some managed employee growth runs counter to the idea that these kinds of objectives cannot be done in a conservative environment. What is being proposed is actually commensurate with the idea

that the community is not tolerant of a degradation of service nor is accepting of streets and other infrastructure becoming unserviceable for the purposes the citizenry has need. That is because everything that is being proposed is within the means that Council has at its disposal. Certainly, Council will be quite keen to follow local and national economic trends to ensure that recessionary pressures do not thwart the ideals that allow us to both accomplish the Council's goals and meet the public's demands. Should the goals of this budget seem unattainable, council will not be left without options to consider that shift course and adopt a different approach with respect to that reality. With all of this in mind, Council is demonstrating that smart policies are afoot and the right investment strategies are happening in line with what the community is demanding with the passage of this decidedly conservative FY 24 budget. Casper seems to have many things going in the right direction to point as to more reason to be optimistic for Casper's future than not!

- <sup>i</sup> This figure does not account for the funds held in trust with regards to the funds the City holds for the Central Wyoming Regional Water System.
- <sup>ii</sup> Wall Street Journal, *What's News*, PM edition, May 8, 2023. Includes reports from Shell, BP, Chevron, Exxon-Mobil among others.
- <sup>iii</sup> “*Why oil prices are plunging despite falling inventories*”, Alex Kimani, May 3, 2023.
- <sup>iv</sup> “*U.S. gasoline prices dip again*” Julianne Geiger, May 8, 2023.
- <sup>v</sup> Rig counts nationally are not what they were pre-pandemic -- 755 last month compared to over a thousand in 2018. Wyoming has been fluctuating between 16 and 25 over the last year.
- <sup>vi</sup> For example, the capital projects fund has \$45M in investments; interest income based on the \$45M would be allocated to the capital projects fund in the form of \$1M in interest revenue that has not been recognized in the general fund historically.
- <sup>vii</sup> As opposed to the ongoing, annual maintenance costs every software package requires.
- <sup>viii</sup> The operations of the Ford Wyoming Center are captured in a binding contract with the City’s operator, OVG, for a not-to-exceed subsidy figure of \$994K. The General Fund probably should retain that obligation as a reflection of an unavoidable cost of doing business.
- <sup>ix</sup> It is also suggested that Transit be supported by Direct Distribution for a one-time contribution of \$448K. This is an anomaly tied to the unique cash flow status of 1%#17 in this beginning year of the new 1% cycle. Once a full year of 1%#17 revenues are realized, Direct Distribution will not have to support Transit. The ongoing match needed by the City out of the General Fund will be somewhere around \$150K from now on, which is consistent with the 1%#17 resolution.
- <sup>x</sup> Sales and Use tax revenues represent 43% of the general fund income needed for most of the operations provided in the organization.
- <sup>xi</sup> The most recent legislature entertained 21 property tax bills of which only two passed.
- <sup>xii</sup> Which makes the proposition to rid the General Fund of Direct Distribution almost the only point in time where this transition makes the most sense, if ever.
- <sup>xiii</sup> Hence the reason the Direct Distribution program used to be referred to as “above the cap” dollars made available for cities and towns.
- <sup>xiv</sup> This revenue stream has accounted for as much as \$1.6M in recent years to \$846K being proposed in FY 24.
- <sup>xv</sup> Based upon submissions, representations, and materials presented to the city thus far.
- <sup>xvi</sup> The first year of the full four years of 1%#17 will only be funded in part from a cash flow perspective.
- <sup>xvii</sup> Which could be \$389K more than last year.
- <sup>xviii</sup> This is more than \$400K than was anticipated in the original rate model submitted to Council in November 2021.
- <sup>xix</sup> The note is actually held in the regional wastewater plant fund of which Casper is an 84% customer. Therefore, this cost is our share of the debt service burden and is accounted for in the rate model.
- <sup>xx</sup> Council will recall that \$500K was invested in the capital program through 1%#16 monies annually.
- <sup>xxi</sup> Three years ago, this construction was estimated to be closer to \$4.1M.
- <sup>xxii</sup> This industry has historically been a very good business prospect in that the special/hazardous wastes they would bring incurs more intense handling and disposal methods that generate more revenue than other less intensive wastes.
- <sup>xxiii</sup> As opposed to \$250,000 pre-pandemic.
- <sup>xxiv</sup> On the contrary, if our customer stream of heavy industrial wastes returns, the need for revenue generated by curbside customer rates to offset those losses will be minimized.
- <sup>xxv</sup> Staff would argue that these two broad objectives fits well with the Council goals of Livability and Sustainability.
- <sup>xxvi</sup> Which for most employees back then accounted for a 5% increase as well.
- <sup>xxvii</sup> As of the point in time this message is crafted. Furthermore, the City employs an additional 200 non- full-time employees.
- <sup>xxviii</sup> The 31% is funded through the contributions of other member agencies to which we provide dispatch services.
- <sup>xxix</sup> \$101K of which is tied to the enterprise funds and proposed in the current rate model.
- <sup>xxx</sup> Staff hired after January 1 will not be eligible for this increase yet either given their current probationary status.
- <sup>xxxi</sup> Some employees included in this category will actually get less than a 3.5% increase due to their wage and its position in their respective wage band.
- <sup>xxxii</sup> Which also means that operational differences are much less the reason budgets are higher.

<sup>xxxiii</sup> The shift to a cash-on-hand basis for budgeting capital came during the pandemic period when indeed the chance to move forward with projects was in serious jeopardy due to the fact that Staff had no idea how much money would end up being available for a projected capital agenda. This shift in practice removes that concern from now on if sustained over time.

<sup>xxxiv</sup> The realization of this figure is not reliant upon any future allocations of Direct Distribution from the State.

<sup>xxxv</sup> To also include the Career Services office and the 911 Dispatch Center, which are currently located off site.

<sup>xxxvi</sup> This discussion is not inclusive of the programs the City is a steward of where program dollars are vital ingredients keeping the program alive. Transit and the associated FTA dollars make up for quite a lift that program would be otherwise; Victim Witness is heavily supported by outside dollars as is the City's MPO efforts.

<sup>xxxvii</sup> This figure includes contributions to the Fort and the Cemetery which are not broken out into individual enterprise funds but rather reside in the General Fund.

<sup>xxxviii</sup> This subsidy has been as high as \$400K in recent years.

<sup>xxxix</sup> The cost recovery goal for the Rec Center is 50%.

<sup>xl</sup> Pursuant to the associated policy, \$30M is to remain as the corpus provided necessary to generate meaningful interest income for the purposes discussed.

<sup>xli</sup> The NOL benchmark for the facility is \$994,919, which was the average loss from the last three years the facility was operated by the City of Casper.

<sup>xlii</sup> Unless the FWC actually performs by year end better than anticipated at the beginning of the fiscal year in which case the overall subsidy will decrease below what was projected.

<sup>xliii</sup> Finding ways and means to reduce the incidence of the head Pro leaving will help continue this very positive trajectory as well.

<sup>xliv</sup> Which accounts for an increase of more than 30 rides a day.

<sup>xlv</sup> Which include reserves set at 90-days of operations for each.

<sup>xlvi</sup> The corpus is intact when considering the receivables due to the fund and are indeed coming in on time.

<sup>xlvii</sup> With the exception being to the \$440K being paid back to Perpetual Care. Those dollars will reduce the receivable listed on this fund's balance sheet.

<sup>xlviii</sup> Not inclusive of transfers from the general fund needed to balance the operations of the dependent funds.



# Introduction



**CITY OF CASPER, WYOMING**  
**CITY COUNCIL**

WARD I



Gena Jensen



Bruce Knell  
Mayor



Amber Pollock

WARD II



Michael Bond



Lisa Engebretsen



Kyle Gamroth

WARD III



Steve Cathey



Brandy Haskins



Ray Pacheco  
Vice Mayor

# City of Casper, Wyoming

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**Bruce Knell, Mayor**  
Ward I  
Term expires 1/7/2025

**Kyle Gamroth, Councilmember**  
Ward II  
Term expires 1/7/25

**Ray Pacheco, Vice Mayor**  
Ward III  
Term expires 1/5/2027

**Michael Bond, Councilmember**  
Ward II  
Term expires 1/5/2027

**Steve Cathey, Councilmember**  
Ward III  
Term expires 1/7/25

**Brandy Haskins, Councilmember**  
Ward III  
Term expires 1/5/2027

**Lisa Engebretsen, Councilmember**  
Ward II  
Term expires 1/7/25

**Amber Pollock, Councilmember**  
Ward I  
Term expires 1/7/25

**Gena Jensen, Councilmember**  
Ward I  
Term expires 1/5/2027

## CITY MANAGER



**J. Carter Napier, City Manager**

## Strategic Plan

### *Executive Summary*

The 2023 – 2025 Council Goals are divided into Strategic Focus Areas that build on the success of the previous two years and address new issues: Livability, Sustainability, and Citizen Engagement. The goals, objectives, and tasks were guided by Council direction, the 2021-2023 Council Goals, and the input of staff with regard to the current and future needs of the City.

Throughout January of 2023, City Manager, Carter Napier, met with each individual City Councilor, a City Council work session was held, and information was shared from the City staff. This input was used to develop a list of initial interests, concerns, and ideas to move the City of Casper forward. Among the Council, staff, and staff leadership there was a great deal of agreement on the key priorities and the objectives for each. The work session allowed for in-depth conversation about priorities and what is important to the full Council.

### *Where are We Now?*

In the last two years, the City has been very successful in working toward the goals they set in the 2021-2023 plan. These focus areas were in Basic Infrastructure, Business Investment, and Community Engagement. Some of the successes that the city had in these three areas included:

#### Basic Infrastructure:

- Beginning the process of a critical path analysis for infrastructure and facilities.
- Making progress toward a new police facility.
- Putting funds toward the improvement of streets.
- Improvements to digital infrastructure.

#### Business Investment

- Renewal of the 1 cent sales tax to support the citizens of the city.
- Work with partners to help the City get back to almost full employment.
- Passing responsive ordinances that make living and working in the City desirable.
- Review of partnerships and funding to help meet ongoing goals.

#### Community Engagement

- Increased transparency in Council and the City activities.
- Redevelopment of the City website, the public outreach materials, 311 app, and general communications to create more cohesive and transparent messaging.

## *Guiding Principles*

Using the high-level directions and goals set by Council, staff has drafted action plans for reaching goals and objectives and moving the City forward in the next two years. Staff also utilized the following paradigm in constructing the 2023 – 2025 Council Goals and will continue to utilize this paradigm as they work through each task with Council in the next two years:

- Coordinate and communicate with City partners such as the Casper Chamber of Commerce, Advance Casper, Visit Casper, and other groups that are working to make Casper a better place.
- Consider the impact of short-term goals and actions and how they can figure prominently in reaching the long-term goals.
- Involve Casper citizens in a more meaningful way to direct our future pursuits.
- Consider a more comprehensive and inclusive approach, including applying findings from City, State and other applicable studies and plans.
- Consider multiple and innovative ways to drive revenue.
- Examine City expenditures through the lens of furthering City goals, economic development, equity needs, and capital planning that includes lifecycle, maintenance, and replacement of infrastructure and assets.
- Consider City expenditures to community organizations and partners. Support should be value added and further the goals of the City, rather than just provide support. In the past, community organization and partner projects/outcomes have not always aligned with the City's goals and needs. Sometimes those projects/outcomes require additional City operational and ongoing maintenance expenditures. Consideration could include whether to restructure historic relationships and community partnerships.

Strategic Plan 2023

### Livability

*Create a more livable place for all Casper citizens through maintenance and improvement of environment, infrastructure, public safety, and recreation.*

### Sustainability

*Create long-term financial, infrastructure, and resource sustainability for the City to provide high quality services to its citizens.*

### Citizen Engagement

*Increase citizen opportunities for information about and engagement in City management and operations.*

# City of Casper, Wyoming

## Vision 1: Livability



Create a more livable place for all Casper citizens through maintenance and improvement of environment, infrastructure, public safety, and recreation.

<p><b>Goal 1.1 Building on existing partnerships, the capital improvement plan and existing resources, create plans for implementing critical public safety projects that focus on remedies for homelessness, police support and facility improvement, and support for the Metro Animal Shelter.</b></p>	<p><b>Task 1.1.1</b> The City’s response to homelessness should seek to understand and to mitigate the suffering of the homeless people in our City, and at the same time, it should seek to minimize the negative impacts that homelessness can have on public spaces, commerce, and the City as a whole.</p> <p><b>Task 1.1.2</b> The City is in the midst of a plan to convert the Casper Business Center into a new headquarters for the Police Department. We will achieve this task by completing that conversion.</p> <p><b>Task 1.1.3</b> In order to better address the needs of the local animal population, the Metro Animal Shelter will need to be replaced or extensively renovated. Some funding from One Cent 17 has been set aside for this task, but additional funds will be needed. The Metro Animal Division will also enact operational changes to promote animal welfare.</p>	<p>Lead: City Manager’s Office and Police</p> <p>Support: Community Development, Fire, City Attorney, Finance</p>
<p><b>Goal 1.2 Work with partners and leverage current resources to improve community amenities and recreational opportunities.</b></p>	<p><b>Task 1.2.1</b> The City will adopt an annual Capital Plan that will be geared toward making Casper more livable. The plan will seek to improve community appearance, improve City infrastructure, and improve the quality of the City’s recreational offerings.</p>	<p>Lead: Parks &amp; Recreation and Community Development</p> <p>Support: City Manager; City Attorney; Finance</p>
<p><b>Goal 1.3 Using the initial Critical Path Analysis and other plans, develop implementation and funding timelines for capital improvements for public safety capital construction.</b></p>	<p><b>Task 1.3.1</b> Fire Station #1 is outdated and needs to be replaced. The City will develop a plan to replace Fire Station #1. The plan will include a means to finance the project.</p> <p><b>Task 1.3.2</b> The City will also take steps toward the development of a firefighter training facility. This might involve repurposing the existing Fire Station #1 after it has been replaced.</p>	<p>Lead: Fire</p> <p>Support: City Manager; City Attorney; Finance</p>

# City of Casper, Wyoming

## Vision 2: Sustainability



Create long-term financial, infrastructure, and resource sustainability for the City to provide high quality services to its citizens.

<p><b>Goal 2.1 Identify plans and potential resources for implementing solutions to environmental needs, including stormwater pollution, water rates, and recycling.</b></p>	<p><b>Task 2.1.1</b> Remain engaged with Wastewater environmental regulations, and develop a plan for possible Wastewater capital improvements.  <b>Task 2.1.2</b> Consider a funded stormwater program to address the needs of the stormwater system.  <b>Task 2.1.3</b> Reduce water waste, and promote financial equity, through tiered water rates.  <b>Task 2.1.4</b> Present options to encourage additional recycling.</p>	<p>Lead: Public Services and Solid Waste</p>
<p><b>Goal 2.2 Develop implementation and funding timelines for capital improvements for general city facilities.</b></p>	<p><b>Task 2.2.1</b> This task will involve implementing a construction plan that allocates funds to where they are most needed, completing those projects before major failures occur, and seeking to find grant opportunities to leverage City funds with additional funding from state and federal sources.</p>	<p>Lead: Buildings and Structures  Support: City Manager; Finance; Public Services</p>
<p><b>Goal 2.3 Establish revenue strategies that consider a range of possibilities, including: general purpose sales tax, specific purpose sales tax, municipal option sales tax, economic development sales tax, other assessments and fees, utility rates, federal and state investments and earmarks, grants, sponsorships, or donations.</b></p>	<p><b>Task 2.2.1</b> Develop sources of revenue that are generated externally through grants, donations, sponsorships, federal funding, and other types of funding.  <b>Task 2.2.2</b> Develop sustainable sources of revenue that are generated locally through taxes, rates, and fees.</p>	<p>Lead: Finance  Support: City Manager; Community Development; Parks &amp; Recreation</p>
<p><b>Goal 2.4 Facilitate development through reviews of the City's comprehensive plans and through stronger development of public/private partnerships with local partners.</b></p>	<p><b>Task 2.2.1</b> Facilitate smart decision making by re-engaging with the City's primary planning documents and with the primary plans of other nearby entities.  <b>Task 2.2.2</b> Facilitate development through reimagined public-private partnerships.</p>	<p>Lead: Community Development and City Clerk  Support: City Manager; Finance</p>



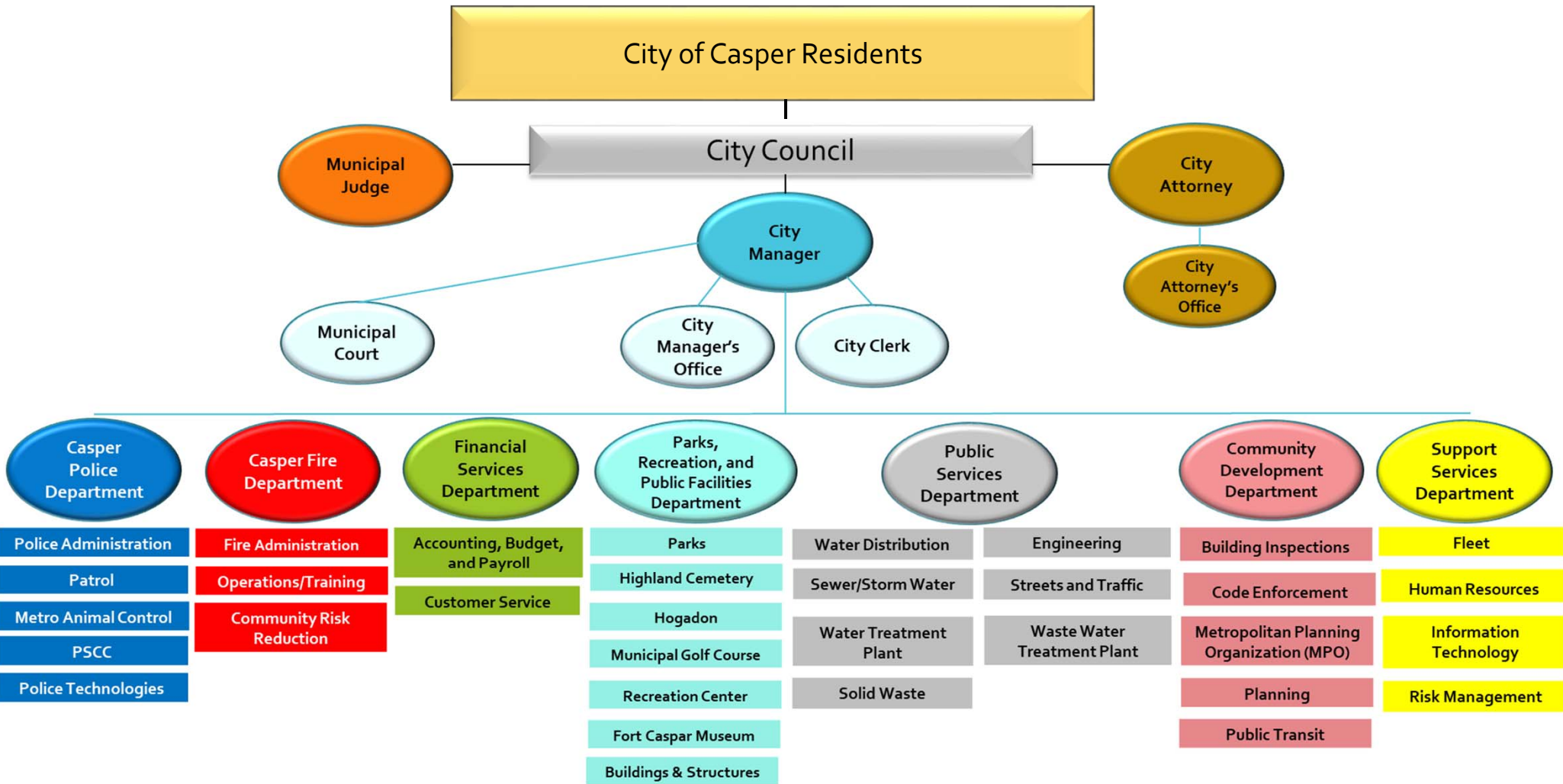
# City of Casper, Wyoming

## Vision 3: Citizen Engagement



Increase citizen opportunities for information about and engagement in City management and operations.

<p><b>Goal 3.1 Establish guidelines, formats, and schedules for formal and conversational information distribution that is consistent, dynamic, professional, friendly, and positive.</b></p>	<p><b>Task 3.1.1</b> Implement a communications plan that strives for effective information distribution to all citizens, and strives to consolidate and coordinate messaging across all City social media sites and platforms.</p>	<p>Lead: Communication Team</p>
<p><b>Goal 3.2 Utilize citizen input and feedback loops to provide guidance on citizen priorities.</b></p>	<p><b>Task 3.2.1</b> Task will involve trying to regularly discern the will of the public on a variety of everyday issues. The City will also need to parse that input into useful feedback. Once that has been done, the City will need to start incorporating that input into its decision making. It is likely that multiple methods of public input will need to be developed, including greater use of portals and citizen engagement apps.</p>	<p>Lead: Communications Team Support: Support Services (Information Technology)</p>
<p><b>Goal 3.3 Utilize technology to gather information and to communicate with citizens, voters, customers, and service users.</b></p>	<p><b>Task 3.3.1</b> Research and assess technology solutions for customizing communication with citizens, voters, customers, and service users.</p>	<p>Lead: Communications Team Support: Support Services (Information Technology)</p>



## City Departments

The City of Casper is organized into the following departments:

City Manager	Financial Services	Police
City Attorney	Fire-EMS	Public Services
Community Development	Parks, Rec & Public Fac	Support Services

In the General Fund, component units are referred to as cost centers. Outside of the General Fund each component unit represents a separate fund.

## City Manager Department

### City Manager Department

The City Manager is the chief executive officer of the City. The Manager is an employee of the City Council, and the Manager's fundamental duties are to ensure that the day to day operations of the City are handled in a legal and professional manner and to ensure that the City's operations remain highly responsive to the intentions and directives of the Council.

### Functions of the City Manager Department

The specific duties of the City Manager and the City Manager's Office include:

- Interfacing with the Council, including presenting ordinances, contracts, and policies; seeking and receiving Council guidance on all matters, including those that involve operational and strategic decision-making; and responding to City Council requests for data and information.
- Supervision of the department directors, including the Finance Director, Support Services Director, Public Services Director, Community Development Director, Chief of Police, Fire Chief, and the Parks and Recreation Director. This supervision involves providing the department directors with direction so that the departments cooperate and efficiently promote the strategic aims of the City as envisioned and promoted by the Casper City Council.
- Oversight of public and community relations, including one-on-one communication with citizens, public outreach through announcements and publications, and responses to inquiries from the media.
- Strategic management of the City's budget, including reviews of operational and capital budget requests, and the presentation of the draft annual budget for the Council's review and approval.
- Coordination with outside entities, including business leaders, nonprofit managers, other local governments, and state and federal officials.
- Direct management of the administrative staff of the City Manager's Office, including the City Clerk and the Clerk of the Municipal Court.
- Oversight of legislative and governmental relations, including one-on-one communication with federal, state, and other local elected officials.

#### **City Clerk:**

The City Clerk is the primary record keeper for the City of Casper. The Clerk is charged with creating and retaining records of formal proceedings, especially City Council Meetings, as well as the formal retention of legally critical records such as contracts and deeds.

Key duties of the City Clerk include:

- Council Meeting management, including the assembly of meeting materials, the publication of meeting agendas, the composition of meeting minutes, and the handling of Council meeting logistics.
- Records management, including the formal collection and retention of all critical city documents, and responding to records requests from the public.
- Licensure management, including the issuance and management of licenses related to alcohol, parking, taxi cabs, itinerant merchants, and special events.

**Municipal Court:**

The Municipal Court is an operational unit within the City Manager's Office. The Municipal Judges, as individual employees, report to the City Council directly, but the operation of the court is managed by the Municipal Court Clerk. The Clerk, in turn, reports directly to the City Manager.

Key duties of the Municipal Court include:

- Orchestration of trials and hearings so that sound legal judgements can be issued in accordance with federal law, state law, and city ordinance.
- Management of probation and parole, the collection of fines, and the administration of bonds.
- Management and retention of court records.

**River Management:**

The North Platte River is a critical environmental feature of the City of Casper. The City was established as a major river crossing in the middle of the 19<sup>th</sup> Century, and since that time, the river has continued to be central to Casper's existence. Beyond the fact that it is the sole and irreplaceable source of the City's municipal water supply, the river also beautifies the city, provides recreational and fishing opportunities, provides economic benefits through tourism, and it is a centerpiece of the City's natural environment. The City Manager's Office provides direct oversight of the projects that protect and revitalize the river.

Key aspects of this function include:

- The execution of major revitalization projects to reduce sedimentation, which is the largest source of water pollution, to reduce stormwater pollution, and to keep the river habitable for fish, birds, mammals, and native plants.
- The conduct of annual community participatory events that help to reduce litter and help to provide hands-on restoration such as the removal of invasive species from the river's riparian and upland areas.
- The attainment and management of grants and private funding to ensure ongoing financial support for river revitalization efforts.

## City Attorney's Office

### Organization of the City Attorney's Office

The City Attorney is hired directly by the City Council. The City Attorney is budgeted in the City Attorney cost center which is located in the General Fund.

### Mission Statement

To provide legal counsel for the City Council, City Manager, City Departments. Represent the City in all lawsuits and administrative proceedings which are not referred to outside counsel. Prosecute criminal cases before the Municipal Court.

### Functions of the City Attorney's Office

The City Attorney's Office is responsible for providing legal assistance to the City Council as a governing body, the City organization, and prosecuting charges in the Casper Municipal Court.

#### Legal assistance to the Council consists principally of:

- Drafting ordinances and resolutions and review of ordinances and resolutions drafted by other city departments.
- Responding to Council inquiries.
- Providing legal opinions for Council's use.
- Providing legal updates on claims and potential claims against the City.

#### Legal assistance to the City organization consists of:

- Advising the City Council, City Manager, and City Directors regarding legal issues arising from employment and personnel relations. Including, but not limited to, workers' compensation claims, unemployment claims, Title VII discrimination issues, and other litigation cases brought against the City.
- Negotiating, preparing, reviewing, and finalizing contracts.
- Reviewing and assisting in drafting City and division/department policies.
- Providing assistance in personnel matters.
- Reviewing subdivision and site plan agreements for new developments and other documents going before the Planning and Zoning Commission.
- Assisting in property acquisitions and land sales.

#### Municipal Court:

- Working with the Casper Police Department and Casper Code Enforcement in prosecuting and resolving ordinance, code and state statute violations which have been incorporated into the Casper Municipal Code.
- Prosecuting ordinance violations involves: requesting evidence from the Police Department, reviewing the evidence on each case, considering whether a plea agreement is appropriate, and representing the City before the municipal court in bench or jury trials.

## Community Development Department

### **Organization of the Community Development Department**

The Community Development Department is budgeted in the Community Development General Fund cost centers. Other funds the Department oversees are the Metropolitan Planning Office, Casper Area Transit Services, Revolving Land Fund, Revolving Loan Fund, Community Development Block Grant Fund (CDBG) and Parking.

### **Functions of the Community Development Department**

- The Community Development Department guides and regulates the development, redevelopment and use of private property within the City of Casper, as well as, administering a number of federally funded programs.
- Planning administers the policies, programs and regulations that manage the housing, commercial, and industrial growth and development of the City. Its staff advises the City Manager, the Planning and Zoning Commission, and the City Council on matters affecting physical development within the City. **Planning provides staff support for the Casper Historic Preservation Commission and the Old Yellowstone District Advisory Committee.**
- Building Inspection promotes the health, **life** safety, and welfare of Casper by proactively enforcing the City's adopted **municipal and international** building codes. The building department conducts plan reviews, building inspections for new, altered or remodeled structures, **unsafe structures, consultations**, and issues contractor licenses.
- Code Enforcement enforces City ordinances pertaining to zoning code violations, weeds, trash, junk cars, dangerous buildings, **flood plain management**, and other miscellaneous nuisances.
- Housing and Community Development administers the Community Development Block Grant program (CDBG) funds the City may receive through the **Wyoming Community Development Authority (WCDA)**.
- Metropolitan Planning Organization (MPO) provides the Casper Urban Area with a regional process for applying State and Federal Transportation Funds to transportation planning, including the area's roadway network and the provision of transit services.
- Casper Area Transit serves the transportation needs of the elderly, disabled, and low-income individuals (**via ASSIST**) who lack personal transportation, as well as those who wish to avail themselves of fixed route transit services (**via the LINK**). The transit operations budget is grant funded with various cost sharing ratios for different programs, including one-cent funds for capital and fleet projects.
- The Redevelopment Loan Fund accounts for the funding activity and debt service received by the City from the property developer of the Old Firehouse Project, and, in turn, paid by the City to the U.S. Housing and Urban Development (HUD) agency.
- The Revolving Land Fund accounts for the acquisition and resale of real property for redevelopment. Each year the full balance of the fund is budgeted to allow for land purchases.
- The Parking Fund was established to oversee regular maintenance of the downtown parking garage and public parking lot at 1<sup>st</sup> and Center Streets. Day-to-day operations and leases at both parking lots are managed by an external contractor.

## Financial Services

### **Organization of the Financial Services Department**

The Financial Services Department is budgeted in two General Fund cost centers: Finance and Customer Service.

### **Functions of the Financial Services Department**

- Finance is responsible for accounting, management of investment and debt portfolios, and financial reporting, which includes the Annual Comprehensive Financial Report (ACFR).
- Responsible for completion of the annual budget and any related forecasting efforts.
- Finance works with the City Manager's Office to provide direct oversight for the Capital Projects Fund and the Capital Equipment Fund.
- Finance manages accounts payable, payroll processing, payroll benefit and tax reporting, as well as support and training for these functions throughout the City. Finance supports the citywide use of the enterprise financial system.
- Finance is the main contact for the City's annual audit.
- Finance reviews and reports monthly on the financial condition of the City to the Citizens, City Council, and internal departments.
- Customer Service is the main point of contact for the Citizens for both inperson and telephone.
- Customer Service manages utility, general, and LAD billing processes. We serve as the main point of contact for questions regarding these processes, as well as, revenue and debt collection.
- Customer Service supports other city divisions with utilizing the integrated point of sale software to collect revenue.
- Customer Service conducts internal audits of cash and cash handling policy.



## Fire-EMS Department

### **Organization of the Fire-EMS Department**

The Fire-EMS Department is budgeted in the Fire General Fund cost centers. The Fire – EMS Department is also responsible for the oversight of the Fire Grants Fund.

### **Function of the Fire-EMS Department**

- The Fire-EMS (Emergency Medical Service) Department helps guarantee the City's public safety by continuing to evolve to meet new threats as they develop.
- All team members in the Fire-EMS Department are trained as firefighters and Emergency Medical Technicians (EMTs).
- Several team members in the Fire-EMS Department have specialized certifications in hazmat, technical rescue, fire investigation, and swift water disciplines that enhance the departments ability to safely and efficiently respond to specialized incidents.
- In addition to traditional firefighting activities, the department also performs all of the following:
  - Hazardous materials incident response
  - High angle rescue operations (cliff sides, etc.)
  - Confined space rescue operations.
  - Open water rescue.
  - Swift water rescue.
  - Fire-related building inspections.
  - Traffic accident response.
  - Medical emergency response.
  - Emergency planning and coordination related to significant weather events.
  - Emergency planning involving terrorism and man-made disasters.
  - Evacuations and emergency management
  - Public safety training, including first aid classes and fire safety classes for both children and adults.
  - Any and all calls for service to assist citizens in need.

## Parks, Recreation & Public Facilities

### **Organization of the Parks, Recreation & Public Facilities Department**

The Parks, Recreation & Public Facilities Department is dedicated to enhancing the quality of life for Casper residents and visitors by providing safe, accessible, and well-maintained public buildings, parks, trails, open spaces, and recreation programming, as well as preserving historic and cultural resources. It is our goal to support City operations, promote civic engagement, and provide diverse and inclusive leisure opportunities for current and future generations.

The Parks, Recreation & Public Facilities Department is comprised of three divisions – Parks, Recreation, and Buildings and Structures. The department director also administers the management contract for the Ford Wyoming Center. The department is budgeted through several cost centers in the General Fund and various other distinct funds. The cost centers within the General Fund include Parks, Cemetery, and Fort Caspar Museum. Individual funds include Ford Wyoming Center, Golf Course, Recreation Center, Sports and Athletics, Aquatics, Ice Arena, Hogadon, and Weed and Pest, as well as Buildings and Structures, which is an Internal Services Fund.

### **Functions of the Parks, Recreation & Public Facilities Department**

- The Ford Wyoming Center is a multi-purpose event facility utilized for concerts, plays, and other live performances, sports tournaments, conventions, tradeshow and expositions, indoor rodeo, and other large gatherings. The event center is a critical community asset that contributes significantly to the local quality of life as well as to the local tourism economy.
- The Municipal Golf Course is a twenty-seven-hole course on 185 acres offering cart rentals, driving range and practice chipping/putting greens, a pro shop, lessons, and food and beverage services through the 19th Hole, the clubhouse's concessionaire-operated restaurant and bar.
- Hogadon Basin Ski Area provides downhill skiing and snowboarding opportunities for recreational customers as well as two Natrona County School District race teams and the Casper Mountain Racers. The area features a terrain park, two ski lifts that support 28 runs, with lighting down two runs for night skiing four days per week. The volunteer ski patrol operates out of a dedicated on-site facility. The Hogadon Lodge hosts concessionaire-operated snow sport equipment rentals, a ski school, a commercial kitchen/cafeteria and full bar, and meeting/event space that is available to rent year-round for weddings, parties, and other events.
- Fort Caspar is a museum and historical fort that preserves and displays artifacts from Casper's early pioneer history through the 20th century. Fort Caspar staff creates and hosts classes, historical reenactments, and rotating traveling exhibits. The museum has a gift shop as well as a large multipurpose meeting space that is available for rent.
- The Recreation Center is a large recreation facility featuring activity and meeting rooms, billiard and ping-pong tables, basketball courts that convert to volleyball, pickleball, and other multi-use options, as well as cardio and weight rooms. The center offers classes in crafts, dance, martial arts, sports and fitness, and other special interests and hosts summer and other vacation camps for children on school break.

# City of Casper, Wyoming

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- The Sports and Athletics Section coordinates youth and adult indoor and outdoor recreation league sports programming including basketball, volleyball, softball, and kickball. Employees in Sports and Athletics are also responsible for the maintenance of 33 athletic fields and adjacent grounds covering over 79 acres. Athletic fields are used for slow and fast-pitch softball, baseball, soccer, football, and kickball. Sports and Athletics is a newly created fund in FY24, combining budgets that were historically split between the Recreation Center and Parks Athletic Field Maintenance. This change should facilitate better financial oversight and budgeting for the associated operations.
- The Casper Ice Arena is the only year-round ice-skating rink in the state of Wyoming. The rink is the home of the Casper Amateur Hockey Club, the Casper Figure Skating Club, and several other user groups. The rink offers concessions, skate and other equipment rentals, skating lessons, public skating, party rentals, as well as recreation league hockey and other ice-related programming.
- The Aquatics Section oversees four outdoor pools and a splashpad, as well as the indoor Casper Family Aquatics Center. The outdoor pools and splashpad are located in various neighborhoods throughout Casper and are generally open from June through August. Outdoor pools offer concessions and a variety of aquatic amenities, depending on the location. The Casper Family Aquatics Center is open year-round and includes two pools, a lazy river, water play features, and two water slides. Aquatics programming includes classes for all swimming skill levels and facility and/or party room rentals.
- The Parks Division is responsible for the maintenance of approximately 120 acres of turf, irrigation, and other amenities within city parks, including tennis courts, basketball courts, over 50 playgrounds and shelters with conveniences such as picnic tables and bbq grills. Parks staff also maintains 16,000 trees in our urban forest and over 40 miles of hard surface trails. In addition to traditional parks, the City also maintains specialty parks such as the North Platte Park Disc Golf Course, a skateboard park, and a bouldering park. During winter months, Parks staff is responsible for snow removal on City-owned parking lots and hard surface trails.
- Highland Cemetery is a 51-acre municipal-owned cemetery that has accommodated over 25,000 burials since 1893. The cemetery offers burial services and plots for traditional burial, cremains burial, mausoleum entombment, and columbarium niches for urned cremains. Highland Cemetery has just under 3,000 plots and niches available in the developed area, which is expected to meet demands until 2040. When expanded to the full 75 acres, the city-owned property at Highland Cemetery is expected to meet burial demands beyond 2080.
- The Weed and Pest Section develops and maintains programs to eradicate noxious weeds, trees, and plants, as well as rodents, on public property within the Casper municipal boundary. Weed & Pest also works to eliminate ornamental weeds and unwanted vegetation from irrigated turf areas, planting beds, sidewalks, and public buildings and are available to the public to perform yard calls to discuss weed concerns on private property at no charge.
- The Buildings and Structures Division supports City operations by maintaining approximately 130 city-owned buildings and related infrastructure. This includes City administrative buildings such as City Hall and the Central Services Facility, five fire stations, numerous parks and recreation facilities, an animal shelter, several storage buildings, and many special-use leased facilities. All building maintenance activities and custodial services for city-operated buildings are centralized out of Buildings and Structures.

## Police Department

### **Organization of the Police Department**

The Police Department is divided into the following areas: Traffic, Patrol, Investigations, Metro Animal Control and Public Safety Communications Center (PSCC). The Police cost center is budgeted within the General Fund while Police Grants, Metro Animal Control and PSCC are budgeted with separate funds.

### **Functions of the Police Department**

- The Police Department is responsible for the safety and well-being of the people of Casper.
- The Police Department exhibits professionalism and justice through the courteous delivery of ethical and quality services and equally and fairly enforcing the law.
- Casper Police Department values involved partnerships with the citizens of Casper to promote safety and security in the community of which we are all members.
- Leadership is demonstrated by the active commitment to resolving community problems and setting high standards of personal and professional conduct at all levels within the Department.
- Duties include, but are not limited to:
  - Investigations
  - Emergency response
  - 24-hour patrol services
  - Traffic enforcement
  - Accident investigations
  - Crime prevention program
- Metro Animal Services provides services which safeguard public health and safety, to humanely house and care for animals in its charge, to provide public education concerning responsible pet ownership and to enforce all animal-related laws with our jurisdiction.

## Public Services Department

### **Organization of the Public Services Department**

The Public Services Department is budgeted between several cost centers in the General Fund and various other funds. The cost centers within the General Fund are: Engineering, Streets, Cemetery, and Parks. The remaining funds are Water Distribution, Water Treatment Plant, Sewer, Wastewater Treatment Plant, Refuse, Balefill, and Weed and Pest Control.

### **Functions of the Public Services Department**

- The Public Services Department is the largest department in the City of Casper. It has the primary responsibility of overseeing the design, construction, physical operation and maintenance of city-owned lands. The Public Services Department also operates a number of enterprise utility operations.
- This Department is comprised of five (5) Divisions -- Parks, Engineering, Streets/Traffic, Solid Waste, and Public Utilities.
- The Parks Division is responsible for handling traditional parks-related activities. It oversees the maintenance of all City-owned land, and is responsible for the operation and maintenance of Highland Park Cemetery.
- The Engineering Division performs a wide range of functions which include, but are not limited to, oversight of construction projects, design of storm sewers or other means of storm water relief, and inspection of buildings and sidewalks to insure compliance with City standards.
- The Streets/Traffic Division is responsible for maintenance of City streets which includes but is not limited to snow removal, sweeping, repair and replacement. The Streets/Traffic Division also oversees the maintenance and operation of the traffic signal system and traffic control regulatory devices.
- The Solid Waste Division, which includes the Refuse Collection and Balefill/Landfill sections, is responsible for the collection and disposal of the community's refuse.
- The Public Utilities Division controls, operates, and maintains the water treatment, water distribution, wastewater collection, and wastewater treatment operations.
- Weed and Pest develops and maintains programs to control weeds and pests.

## Support Services

### **Organization of the Support Services Department**

The Support Services Department manages several functions through three cost centers in the general fund: Human Resources, Information Technology, and Risk Management. Fleet Services is managed as an Internal Service Fund.

### **Functions of the Support Services Department**

- The Human Resources Department helps the City recruit, train, and retains people it needs to deliver high-quality services to the community. The Department is committed to upholding the professional ethics of the field of human resources, as well as delivering timely and efficient services to incumbent employees and prospective candidates for employment. The department is responsible for the benefits for the City's employees and ensures that the City complies with all Federal, State and local employment laws.
- Information Technology (IT) provides technical support to City departments. The IT Division also provides project management for future technological system improvements, cyber security, maintains the City's intranet and website, and also provides City wide internet and network management. Geographic Information Systems (GIS) is an information system that can present information as a map or as a set of map locations.
- Fleet Services is responsible for the purchase and maintenance of all City-owned vehicles and equipment.
- Risk Management works to minimize the City's cost from unexpected events including workers compensation, property damage and uninsured liability for City activities. The workgroup focuses on preventing injury, property damage and liability as much as possible through training and risk identification, while being responsive as unexpected events occur.
- Health Insurance provides a variety of insurance plans to City employees, retirees and their families. Education occurs via presentations from health experts and web resources for plan participants.

## Performance Metrics

The City of Casper began collecting citywide performance metrics by department in 2022. Prior to this, performance metrics were collected on an ad hoc basis as departments saw a need. These metrics were selected due to their usefulness at both the departmental level in identifying and solving problems, but also at the management level in communicating trends to City Council. Targets, baselines, and the final reporting is completed annually. Descriptions are included for each metric to help the reader understand what is being measured and why.



# COMMUNICATION



# ACCOUNTABILITY



# STEWARDSHIP



# PROFESSIONALISM



# EFFICIENCY







# RESPONSIVENESS

C.A.S.P.E.R.



# City of Casper, Wyoming

## CITY MANAGER'S OFFICE

	2024 Target	2022	2023
Ensure completion of the Adopted Council Goals, as detailed in the Council Goals resolution.	8	0	7
 <p>The City Council developed goals designed with objectives and specific tasks which would be their priorities over the 2 years of their term. This measurement tracks the completion of those goals with the target being 100%. Tracking of these goals is provided monthly and is reported in real time to the stakeholders.</p>			
Propose a Comprehensive Annual Municipal Budget, as per Wyoming State Statute 16-4-103 and 16-4-104.	18-Jun-24	21-Jun-23	20-Jun-23
 <p>The City is required per Statute to adopt a budget. The City completes an annual fiscal year budget which sets the appropriation levels for the following fiscal year by the last council meeting in June. The fiscal year runs July to June.</p>			
Reduce the dollar value of delinquent fines (fines on delinquent payment plans) as tracked and managed by the Casper Municipal Court.	\$996,181	\$1,297,824	\$1,171,982
 <p>The Casper Municipal Court arranges for payment plans to help citizens pay for fines. Active collections of these payment plans should reduce the payment plans which become delinquent. 2022 is the first measure of this performance metric.</p>			
Retain timely with City Clerk operations regarding records, licensure, and council meetings.	0	0	0
 <p>There are 4 items which are tracked for this measure which include the number of council meeting agenda items that must be delayed or tabled due to missing or erroneous materials; number of records requests not handled within timeframes dictated by law and policy, number of license requests not issued or denied within timeframes dictated by law and policy and number of council meeting minutes not approved by Council within thirty-one days of the original meeting. All of these measures should be 0 and the combined total of these is the measure. 2022 is the first measure of this performance metric.</p>			

# City of Casper, Wyoming

## CITY ATTORNEY'S OFFICE

	2024 Target	2022	2023
Increase staff's knowledge in governmental, civil rights, real estate, criminal, and employment law.	6	0	2



Purpose is to provide the most up-to-date information to stakeholders by having each attorney attend at least two in person seminars/training programs annually in their respective areas of practice for the City, and for cross training purposes.

Provide outreach and training to other departments on contract, employment, zoning law, and on criminal prosecution issues.	100	30	100
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Continue our program of outreach from our office to other departments to improve communication and interaction between our office and other departments.










Create a cloud-based storage system for criminal and civil document storage, collaboration, and sharing purposes.	Complete	60%	100%
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Cloud-based storage enables easy collaboration of information between different stakeholders. This project is being implemented in two phases with the first phase being the creation of electronic files for all criminal cases utilizing one-drive. The second phase is building a sharepoint site for civil documents.

# City of Casper, Wyoming

## COMMUNITY DEVELOPMENT

	2024 Target	2022	2023
Code Enforcement will increase the partnership with community service officers, conduct the annual litter index and coordinate with other organizations on area clean-ups.	6	5	6
 Facilitate an annual meeting with landlords and the general public about property maintenance; produce and publish five (5) public service announcements about spring cleanups, tree trimming, removal, and weeds litter, and junk vehicles. Draft and implement an administrative fee on weed/litter abatements.			
Attend the American Association of Code Enforcement Officers Annual Education Conference, and annual Building Inspection Certification training.	100%	100%	100%
 Have the Code Enforcement Supervisor attend the Annual Education Conference and Flood Plain Certification, and have all Building Inspectors receive certification. The purpose is to ensure all staff are adequately trained to do their job according to industry standards. The performance measure is based on the percent of how many staff are adequately trained.			
Achieve 160,000 passenger trips on both The Link and the Assist Dial-A-Ride system.	160,000	171,623	160,000
 The Link and the Assist program are designed to provide public transportation throughout the City. The program has seen increased ridership and the ADA paratransit service was implemented. Increased services should equate to increased ridership which is why this measure is important.			
Price of a single ride for The Bus does not exceed \$1.00	\$1.00	\$1.00	\$1.00
 In order to keep public transportation affordable, costs must be managed. Even with increased fuel costs and personnel costs, the goal is to manage these costs so it does not impact the cost to the public. MPO will conduct a Transit Fare Study in FY24.			
Door-to-door busses should not arrive early and should not arrive more than five minutes late.	95%	93.2%	95%
 Citizens count on the public transportation system to be at stops on schedule. Unreliable transportation impacts citizens' work and appointment scheduling. The measurement is taken monthly so adjustments, if needed, can be implemented.			
Prioritize funding recommendation to the Capital Improvement Plan based on implementation of the Casper Area Comprehensive Land Use Plan, the Old Yellowstone District Master Plan, and the Long Range Transportation Plan, to include pursuing relevant grant opportunities. Of note: Impact Fee Study, Midwest Avenue reconstruction funded. Tap grant – Casper College bike trail and Wyo. Blvd. side path	100%	100%	100%
 Review of infrastructure plans develop priorities for improvements which can increase growth and sustainability within Casper. This measure is reviewed annually. Fund at least one (1) plan each year.			
Collaborate with the Chamber, Visit Casper, DDA, and economic development entities on a list of cooperative business investment goals. Of note: Wyoming Sports Ranch, North Platte River Park Master Plan, Tourism Master Plan.	3	3	3
 The number of goals developed by this collaboration is the measure. The measure will be reviewed annually.			
Coordinate with Natrona County on Planning/Development occurring in the urban/rural interface.	4	0	4
 Quarterly meet with Natrona County to review long-term development planning. This measure will be reviewed annually.			
Support local programs that focus on affordable housing and access to services.	\$1,250,000	\$0	\$1,250,000
 Facilitate the distribution and use of HUD's Community Development Block Grant (CDBG) Funds, through the WCDA program, to complete two local redevelopment and social service projects over the next 2 years, beginning in FY24. The grants awarded total \$1,250,000. This measure will be reviewed and reported annually. Coordinate the work of the Homeless Coalition in Casper.			

# City of Casper, Wyoming

## FINANCE

	2024 Target	2022	2023
Provide departmental trainings for city groups.	6	1	2



The City upgraded their accounting system in 2019 and have been continuing to add additional capability to the current system. As each addition is implemented and as new processes are developed, training is needed to ensure the end users understand how to process transactions correctly. This is an annual measurement.

Complete the FY23 financial statement audit by the Statutory deadline of December 31, 2023.	100%	0%	100%
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For the past 6 years, the annual audit has not been completed timely by state statute. The measurement is if this deadline is met. This is an annual measurement.

Provide financial transparency for Citizens, Council and City Staff.	11	0	1
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Develop and publish monthly reports on the financial operations of the City. The reports will be published to the City's website under the finance section. The reports will detail cash position; citywide balance sheet and statement of revenue and expenses; fund balance sheet and statement of revenue and expenses; budget to actual; sales tax and investment/other financial assets. The target for providing reports is the 20th of the month following the reporting period. The measurement will be annual.

Develop customer call standards.	2	0	1
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The customer service area recently added call center software which enables the supervisors to monitor and report on customer service call volume and wait times. This ability to monitor and review reports enables the customer service team to identify challenges and develop standards to address how to ensure excellent customer service at all times. The measurement is the standard's development and implementation. The measurement will be until three standards have been established and implemented.

Reconciliation of accounts receivable monthly.	12	4	7
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In the implementation of the accounts receivable module and subsequent implementation of court and permit integrated solutions, the reconciliation of accounts receivable to the general ledger has been problematic. Report development and implementation of a reconciliation process with the Accounts Receivable team and Finance is required to meet a monthly reconciliation target. The measurement will be monthly.

Reduce delinquent utility accounts by 30%.	30%	0%	44%
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During COVID, delinquent utility accounts were temporarily suspended for collection and shut off. In Spring of 2022, the City re-implemented the collection and shut off process and is currently actively working delinquent accounts to reduce the balances which are outstanding. While it is important to reduce the number of accounts, the measurement will be balances past due and considered delinquent. The measurement will be annual.

Three minute customer service queue time.	100%	72%	95%
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In 2023 a Customer Service Standard was established to answer calls in 3 minutes or less. This measurement is based on the call center queue time reporting. The measurement is the percent of calls having a queue time of 3 minutes or less. This measurement will be annual.

# City of Casper, Wyoming

## FIRE - EMS

	2024 Target	2022	2023
Prepare and recommend a stable and consistent annual operating budget to meet department needs reflective of anticipated call volumes and equipment usage. This year's budget increased 10.6% due to increase staffing and call volumes.	100%	90%	95%



Trending a cost per call to forecast future budgets based off call volumes. Based on a 3-year trend, the cost per call is \$1,285.00. Based on 5% increase in calls per year, it is anticipated that the cost per call for FY24 will be \$1360.98

Prepare and recommend an annual capitals budget with 5-year projections to forecast equipment replacements and future needs.	100%	80%	75%
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- Fleet equipment has historically been on 10-year 100,000-mile replacement cycle: Replacement cycles have fallen behind and are ranging from 12-15 years due to budgetary constraints and pandemic dynamics which has resulted in unreliable equipment and increased maintenance costs.
- Safety equipment is also on a 10-year replacement cycle. Due to industry standards and personnel safety this must be maintained on strict cycles.
- Technology is on a 5-year replacement cycle: Technology becomes obsolete after 5 years.
- Facilities are on a 50-year replacement cycle. Four out of 5 stations have been replaced and will provide stable infrastructure for 50 plus years. Station 1 is 47 years old and in need of replacement due to maintenance costs and not meeting the current and future needs of the department. Estimated replacement cost in 2023 is \$22 million.

Maintain 4 min response times by evaluating response metrics so we are meeting a 4 min response time 90% of the time.	100%	125%	131%
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Response metrics will guide the need to add additional stations and personnel to maintain adequate coverage and availability of resources to meet the needs of our community. FY24 will see the addition of 3 personnel to help improve efficiencies and get us closer to this goal.

Significantly reduce overtime by executing proposed over hire model.	100%	95%	171%
--	------	-----	------



- Potential eliminate overtime by 80%.
- Decrease employee burnout by significantly reducing hours worked and improving safety.
- Increase the incentive to be able to staff revenue generating wildland deployments.

















Provide effective, scalable growth, and adaptation to meet community needs. This growth is dependent on increased manpower. FY24 will see us reach 50% of this goal. Once manpower is in place, alternative response models can more effectively be evaluated.	50%	0%	0%
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- Evaluating alternative response models to manage workloads and more effectively meet the needs of our community could produce significant budget savings related to fuel costs and equipment wear and tear.
- The introduction of a community emergency medical service response model may be an effective way to reduce call volume and mileage on expensive equipment by up to 30%.

# City of Casper, Wyoming

## PARKS, RECREATION AND PUBLIC FACILITIES

	2024 Target	2022	2023
<b>Improve the planning and execution of routine maintenance as well as major facility improvements that extend the life of City facilities</b>			
 Successfully complete a restructure to centralize building maintenance and custodial services and train new staff on safety and best practices in facility maintenance. The measure will be when services are fully centralized.	Complete	50%	100%
 Partner with facility managers to successfully complete budgeted FY23 facility improvement projects. Measure will be the number of projects completed.	100%	0%	80%
 Complete/verify the accuracy of the building asset inventory within 35 primary City buildings. Measure will be the number of buildings completed	100%	0%	0%
 Develop a list and prioritize OC#17 funded facility maintenance projects through FY27.	100%	0%	0%
 Determine how Casper 311 could allow citizens to notify staff of facility needs. Measure is the recommendation for 311	Complete	0%	100%
<b>Reduce the General Fund investment to subsidize recreation</b>			
 Restructure at least 3 agreements with Parks/Rec partners to improve the City's financial position	3	0	3
 Improve marketing of City programs and activities to bolster use and revenue. Measure is the # of impressions	Increase	0	Unable to measure
 Monitor budgets monthly and adjust operations as needed to achieve budget/cost recovery. Budgets within 5-10% is the measure.	Budgets within 5-10%	0	Partial
 Create a Sports/Athletics Fund and establish an appropriate cost recovery goal	Complete	0	100%
 Meet or exceed 50% cost recovery for Cemetery. % of cost recovery is the measure. For FY22, cost recovery was not measured for the Cemetery	50%	0	45.4
 Meet or exceed 20% cost recovery for Fort Caspar. % of cost recovery is the measure. For FY22, cost recovery was not measured for Fort Caspar	20%	0	16.7
 Meet or exceed 50% cost recovery for Recreation Center. % of cost recovery is the measure	50%	29%	52%
 Meet or exceed 58% cost recovery for Aquatics. % of cost recovery is the measure	58%	59%	44%
 Meet or exceed 60% cost recovery for Hogadon. % of cost recovery is the measure	60%	69%	81%
 Meet or exceed 65% cost recovery for Ice Arena. % of cost recovery is the measure	65%	62%	62%
 Meet or exceed 110% cost recovery for Golf. % of cost recovery is the measure	110%	112%	115%





# City of Casper, Wyoming

## Seek out and apply for grants and other alternative funding sources for Parks, Recreation, and Public Facilities projects

	Contract for sponsorships and naming rights of city facilities	100%	0%	75%
	Locate 2 currently unknown grant funding sources that could be used for department projects	2	0	2
	Investigate feasibility of new grants and WY Community Gas grant, AARP grant, Blue Sky grant opportunities	100%	10%	33%
	Apply for at least 2 Wyoming Office of Outdoor Recreation ARPA grants	2	0	5
	Apply for Daniels Fund grant for water wheelchairs for the splash pad	1	0	0.5
	Apply for Natrona County Rec Board grant	1	0	1
	Apply for Land and Water Conservation Fund grant	1	0	1
	Apply for Save our National Treasures grant	1	0	1
	Apply for Department of Homeland Security grants for security improvements	1	0	1

# City of Casper, Wyoming

## POLICE

	2024 Target	2022	2023
Reduce number of collisions at the top ten accident locations.	Decrease	443	614
 <p>The police department has analyzed traffic accident locations and identified the top 10 locations for accidents. By adding traffic enforcement measures and additional patrols, the expectation is that the accidents at these locations will reduce by 5% year over year. This is an annual measurement with more frequent review.</p>			
Decrease the number of collisions in Casper.	Decrease	2203	1506
 <p>Auto collisions hurt citizens and damage property. Casper police are committed to employing various measures to reduce the amount of collisions in the City. These measures can be additional enforcement, public safety campaigns, inperson engagement with citizens, etc. The expectation is that the number collisions in Casper be reduced by 3% year over year. This is an annual measurement with more frequent review.</p>			
Reduce the 85th percentile speeds on selected streets to no more than five (5) miles per hour over the posted speed limits.	Maintain	85th	85th
 <p>An analysis of traffic patterns has identified selected streets where traffic speeds frequently exceed posted speed limits. Excessive speed puts the public in danger especially in neighborhoods where children play. By utilizing enforcement measures and additional patrols, speeds will be reduced to no more than five (5) miles per hour over the posted speed limits. This is an annual measurement with more frequent review.</p>			
Implement parking enforcement software and ticketing solution.	Increase	1711	1492
 <p>The department has not had an efficient parking enforcement solution. After researching several options, the solution was selected for its ease of use and integration into the City's financial system. As a companion technology to the parking enforcement solution, an automated license plate reader will be implemented concurrently. The new software will improve speed, efficiency, and accuracy in regards to parking enforcement solutions. As the new software and ticketing solution comes online, the expectation is an increase in parking enforcement revenue. This is an annual measurement with more frequent review.</p>			



# City of Casper, Wyoming

## PUBLIC SERVICES

2024 Target

2022

2023

### STREETS/TRAFFIC

To increase the quality and satisfaction of City streets. To maintain all City-owned traffic signals, street lights, striping and signage, in accordance with the Manual of Uniform Traffic Design Standards, City Standards, and as energy efficiently as possible.



Increase crack sealing from 64,000 linear feet per year to 120,000 linear feet per year.

120,000

85,000

64,011



Increase patching from 107,000 square feet per year to 120,000 square feet per year.

120,000

50,000

107,996



Increase paving from 43,900 square feet per year to 100,000 square feet per year.

100,000

120,000

43,905



Increase number of alley's graded per year from 109 to 200.

200

185

109



Address 311 Work Order requests within 48-hours of receipt.

100%

85%

75%



Enhance the City website to educate and inform citizens of streets activities and operations.

100%

0%

0%



Develop a plan to decrease energy consumption of City owned street lights by 5% by December 31, 2024.

100%

0%

0%

### CASPER PUBLIC UTILITIES

#### Customer Service Initiative



Develop a customer outreach program that benefits customers by providing understanding of services, programs, and events.

100%

0%

50%



Develop method for determining customer satisfaction drivers and measuring and reporting satisfaction levels on a regular basis.

100%

0%

0%

#### Financial Viability



Develop, maintain, and review rate models on an annual basis.

100%

0%

100%



Adjust user fees annually to align revenue and expenses.

100%

0%

100%

#### Environmental and Regulatory Compliance



Maintain zero EPA water quality noncompliance events each year.

0

0

0



Maintain zero WWTP WYPDES discharge permit violations each year.

0

0

0



Maintain WWTP natural gas usage at less than 75,000 therms per year.

75,000

0

76,918



Inspect 100 ofpermitted significant industrial users each year.

100%

0%

100%

# City of Casper, Wyoming

## Infrastructure Maintenance and Improvement



Replace 2,000 feet of water main through the internal water main replacement program (in-house crews) each year.

2,000

0

1,500



Maintain 5% or less of 20+ year old water meters in the system.

5%

0%

34%



Clean 25% or more of the City's sewer mains each year.

25%

0%

41%

## REFUSE COLLECTION

### Increase efficiency in collection of residential and commercial solid waste.



Decrease the amount of missed pickups to less than 5 per week due to any reason including blocked by vehicles, not set out on curb, etc., by June 30, 2023.

Decrease

355

173



Maintain route efficiency, such that six residential, two commercial, and three recycling routes (community depots, cardboard & plastics) are maintained in FY23.

Maintain

0%

0%

### Increase public awareness of refuse collection and diversion efforts, including diversion of materials from the landfill.



Increase information available on the web site to include solid waste collection rules, rates and information related to the Material Recovery Facility including where recycling commodities sold, what to recycle and City's "Lets Recycle Right" logo, by June 30, 2023.

Increase

0%

0%



Increase compliance with solid waste rules by receiving 5% less contamination in recyclable materials from community recycling depots during FY23.

Increase

0%

11.87%

## BALEFILL

### Maintain environmental compliance with regard to solid waste permitting.



Maintain the number of DEQ violations to zero.

0

0

0

### Decrease litter at the Casper Regional Landfill, local construction sites, and community arterial roadways.



Decrease wind-blown material from disposal at lined and unlined landfills area by 25% by June 30, 2023.

Decrease

0

0



Increase volume of litter collected on arterial community roadways by 25% by June 30, 2023.







Increase

0

0

# City of Casper, Wyoming

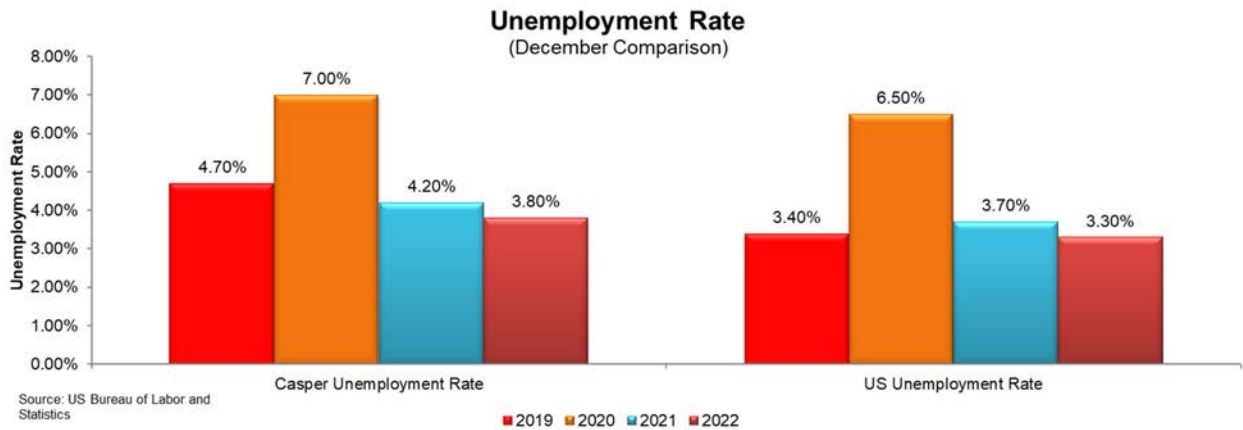
## SUPPORT SERVICES

	Target 2024	2022	2023
Make a new wellness app available to all employees.	100%	0%	65%
 <p>Mental health of the City employees is a priority for not only public safety employees but for all employees. The City's fire department suggested the Cordico wellness app and with the support of the City Council, the app is being provided to all employees in FY23. Awareness and usefulness of the Cordico app will be measured through quarterly employee surveys with the target being 100% of the employees surveyed having downloaded the app by the end of the fourth quarter of FY23.</p>			
Develop a plan and potential funding sources for digital infrastructure.	Complete	0%	100%
 <p>Part of Council Goals is to develop a digital infrastructure for the community as well as the City. In order to develop this infrastructure, the funding for the project will need to be secured. Currently, a grant program has been identified as potentially available for this expense. The measure is to secure a contract with Mountain West Technologies who has offered a redundant network to City locations.</p>			
Installation of fiber optic services to city facilities	50%	0%	0%
 <p>Complete installation of fiber optic services to city facilities. Scheduled completion 12/31/2025.</p>			
Monitor fee for service model and implement customer service deliverables such as itemized invoice with services provided and status of repair.	Complete	0%	100%
 <p>In January of 2022, the Fleet Services internal services fund went to a fee for service model. The model billed departments for services which were performed for their department. The implementation of the process through the year identified additional processes which were needed for internal customers to understand what they were being billed for. The fee for service model was implemented and dashboards created for departments to monitor their usage.</p>			
Develop a safety program that will reduce musculoskeletal injuries.	10%	0%	0%
 <p>Musculoskeletal injuries not only harm employees but have a financial impact on workers compensation rates and absence from work. By implementing a safety program designed to reduce musculoskeletal injuries, the impact to the organization is healthy employees and lower costs. The target of 10% enrollment was not achieved in 2023. Risk Management sought grant funding through Workers' Compensation to establish the program in FY23 and the program was excluded from grant eligibility. Funds were then budgeted by Risk Management in FY24 to establish a 6-month trial period for the program. Risk Management will advertise the program, have employees complete the prerequisite training, and establish a consultation schedule to begin in September 2023. We anticipate achieving the 10% enrollment of the employee population in the Parks, Recreation, and Public Facilities Department in FY24 as a trial period for future funding recommendations.</p>			
Hold and onsite benefit fair around the time of benefit open enrollment which is Fall.	50	0	120
 <p>Increase understanding of available benefits provided to employees by the City which enables each employee to make good decisions for their family. The measure for this goal is the number of employees or family members who attend the benefit fair to be better informed of benefit enrollment decisions.</p>			

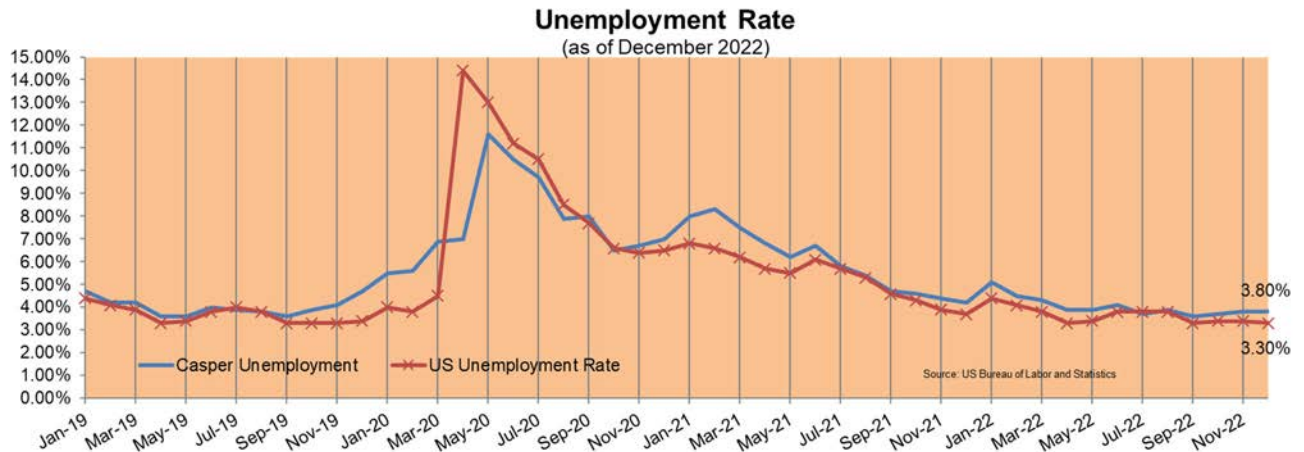
# General Information



## COMMUNITY ECONOMIC INDICATORS – JOBS

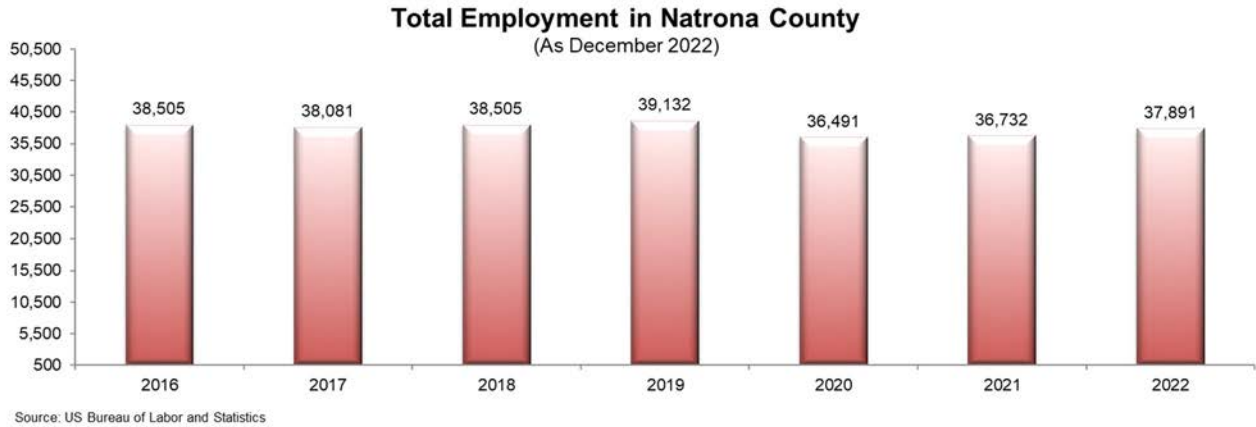


The unemployment rate in the Casper Metropolitan Statistical Area has normalized after the high unemployment seen during the COVID-19 pandemic which rivaled the 2016 unemployment rate (7.16%). The local unemployment rate is slightly higher than the United States unemployment rate by approximately .50% due to the types of industry in the area.

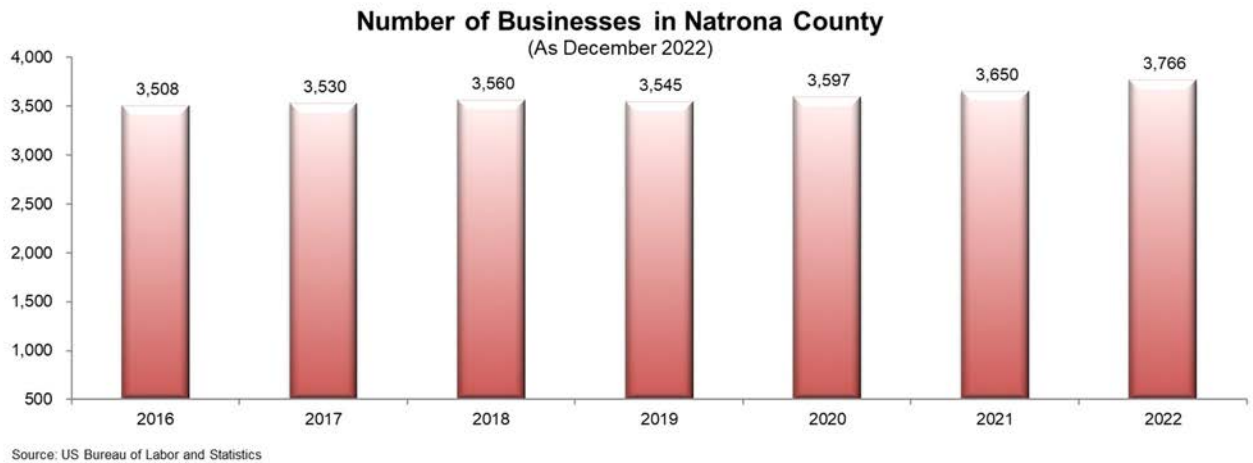


The unemployment rate as of December when compared to prior years shows an increase which indicates an employment decrease. Since January of 2019, unemployment has ranged from 11.6% at the height of the pandemic to 3.6% and has been trending lower as some sectors. The Casper employment participation rate is 67.91% which is greater than the United States participation rate of 62.00%. In the past 5 years, the average Casper employment participation rate has been around 67.3% while the United States participation rate has been 62.33%.

# City of Casper, Wyoming

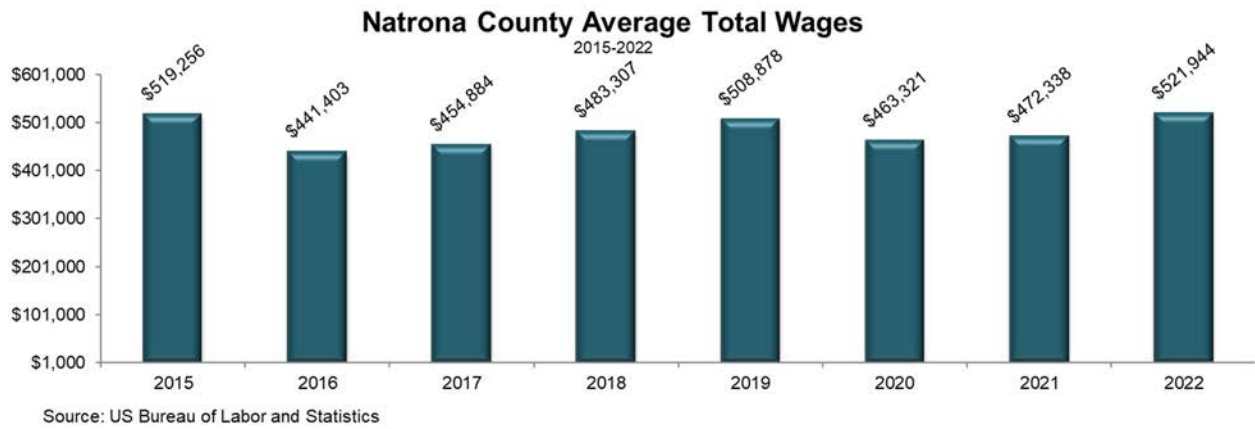


Total employment in Natrona County declined sharply during the 2020 pandemic and has been increasing over the past 2 years. With the energy industry outlook continuing to be uncertain, the total employment in Natrona County could be volatile.

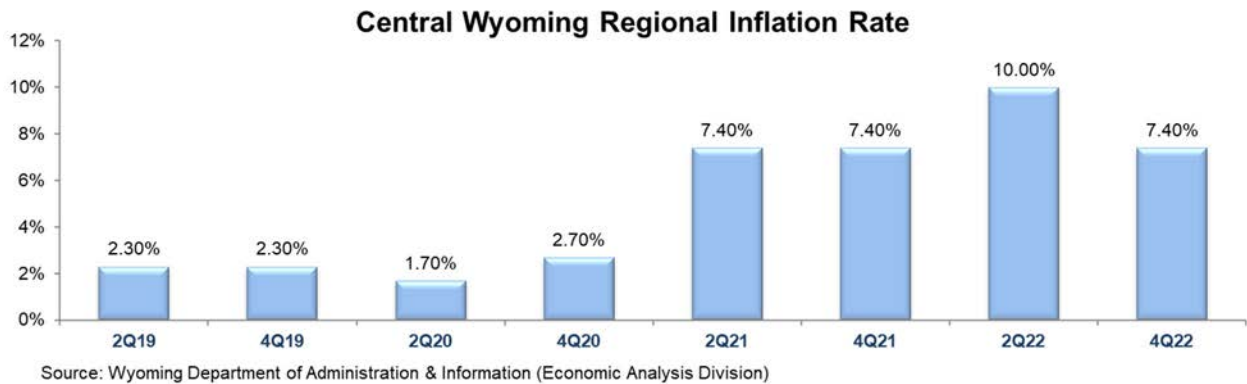


The growth in the number of businesses has increased over the past several years. Citizens may be launching start-up businesses after losing other employment.

## COMMUNITY ECONOMIC INDICATORS – INCOME & INFLATION

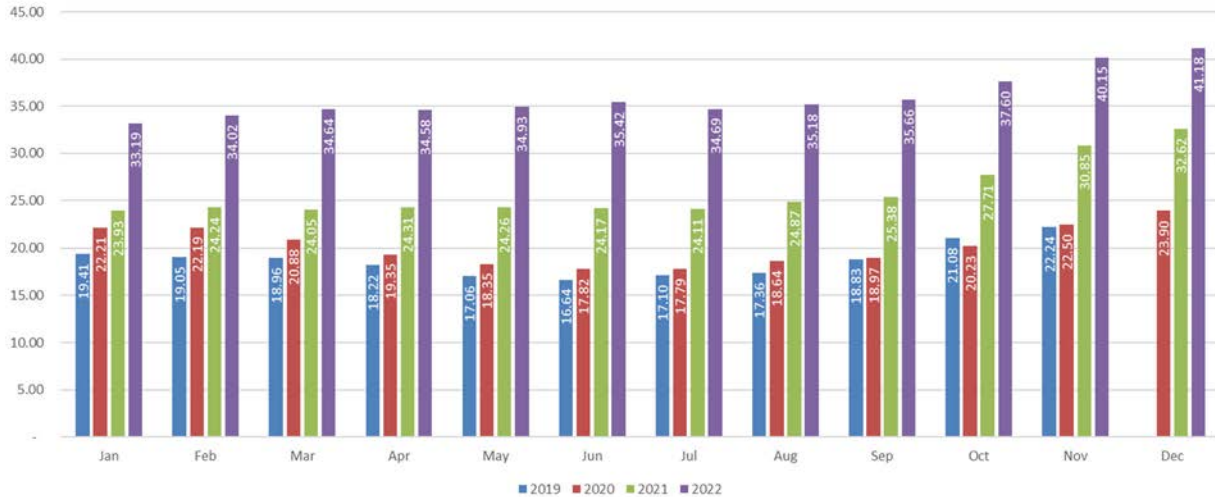


Average total wages in Natrona County were significantly impacted by the COVID 19 pandemic. Employees throughout the county are now experiencing the highest total wages in the past 8 years.



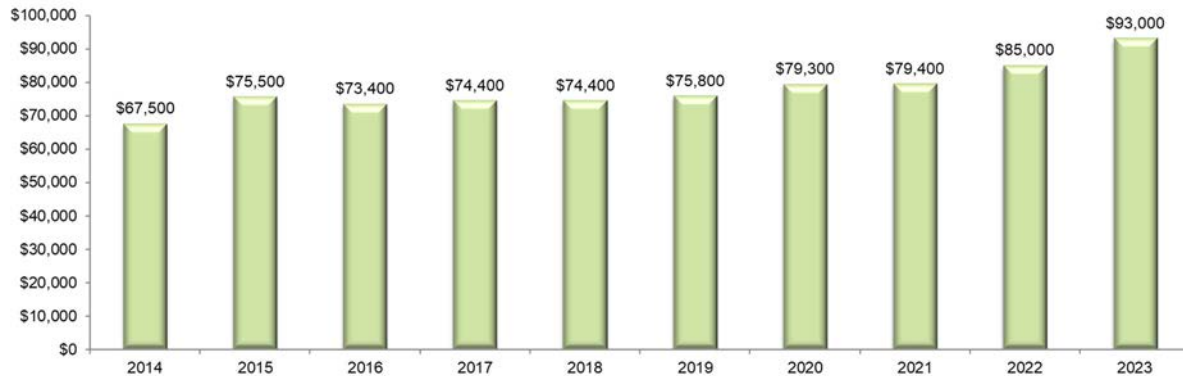
The Central Wyoming Regional inflation rate in 2Q22 peaked at 10%. Inflation is decreasing due to the Federal Reserve Board increasing interest rates.

## U.S. Consumer Price Index - Percent Change (Base Year of 2008)



The consumer price index in the United States is up by 41.18% since January 2008. The rate of increase was slow through 2020 however has exploded in the latter part of 2021 due to the COVID 19 pandemic supply chain contractions. The index is in line with the significant inflation rates seen not just in the Central Wyoming region but throughout the United States.

## Estimated Median Family Income - Natrona County (2014-2023)



Source: US Department of Housing and Urban Development

Estimated median family income in Natrona County has seen continuous growth since 2016. This indicator is estimated by the United States Department of Housing and Urban Development at the beginning of the calendar year for housing eligibility.



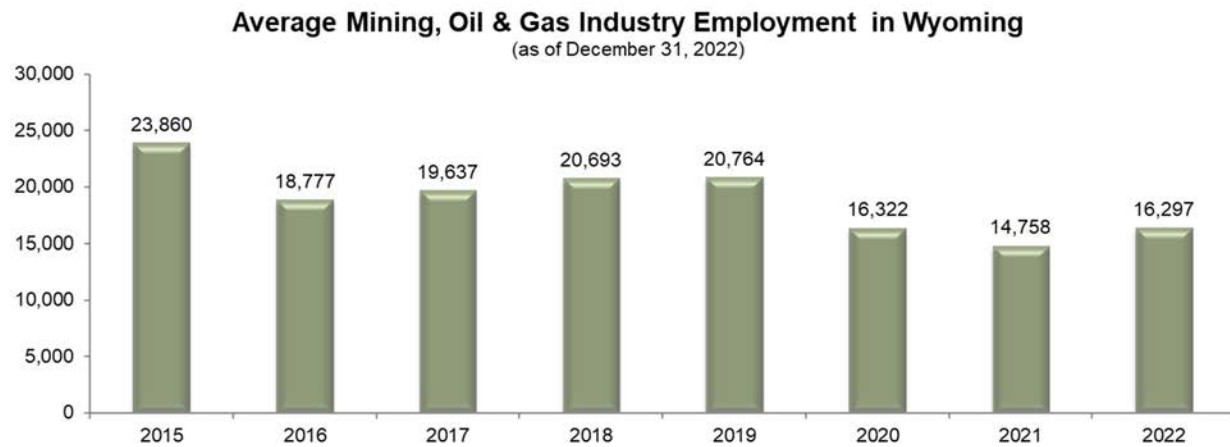
## COMMUNITY ECONOMIC INDICATORS – HOUSING



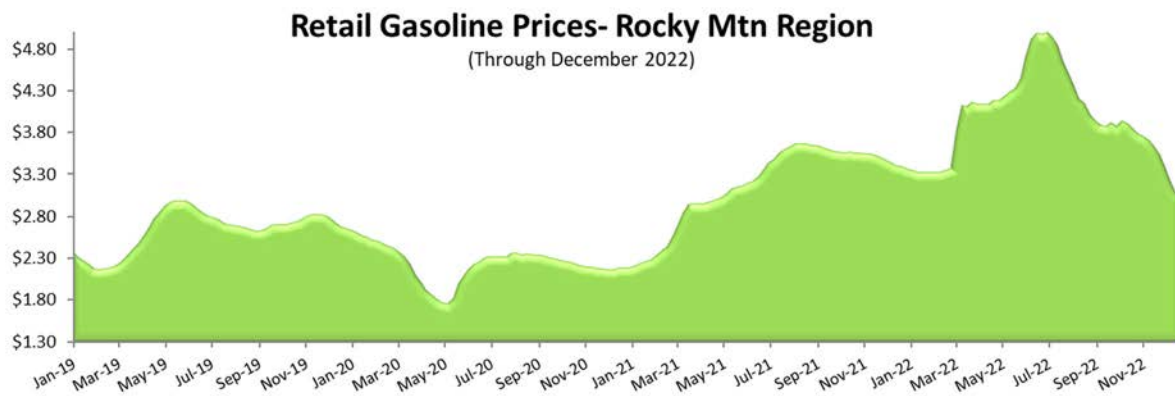
Source: Housing & Urban Development; Fair Market Rent Documentation System

The average apartment rent increased during the COVID 19 pandemic but since has flattened out.

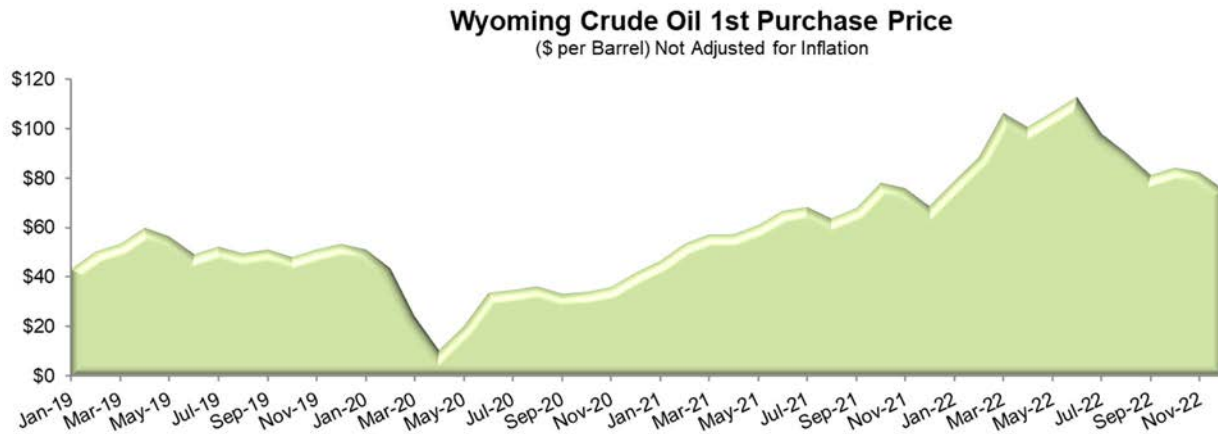
## COMMUNITY ECONOMIC INDICATORS – ENERGY



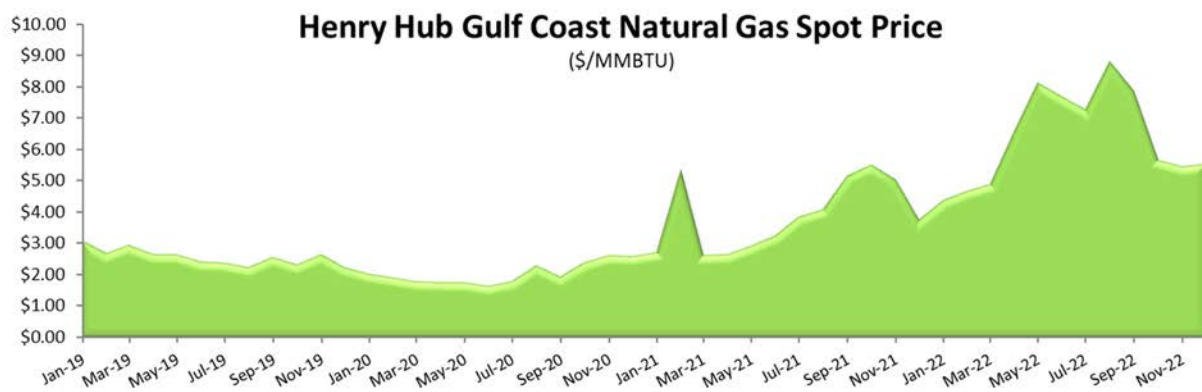
The energy industry has reduced employment in Wyoming by 21.39% in 2020 and by another 9.6% in 2021 losing a total of over 6,000 jobs on average in two years. Typically, when the industry has an increase in prices, an increase in jobs follows. Increased prices tend to spur exploration and production, leading to an increase in employment. This is a major factor in the performance of the state and area in other statistics such as sales tax receipts and home prices.



Retail gasoline prices in the Rocky Mountain Region tend to fluctuate. Prior to mid-2021, the levels are fairly flat, however, in late 2021, the prices increased dramatically and continued to have an upward trajectory through the summer of 2022. Prices started to drop off mid-summer and are trending down as of the end of 2022.

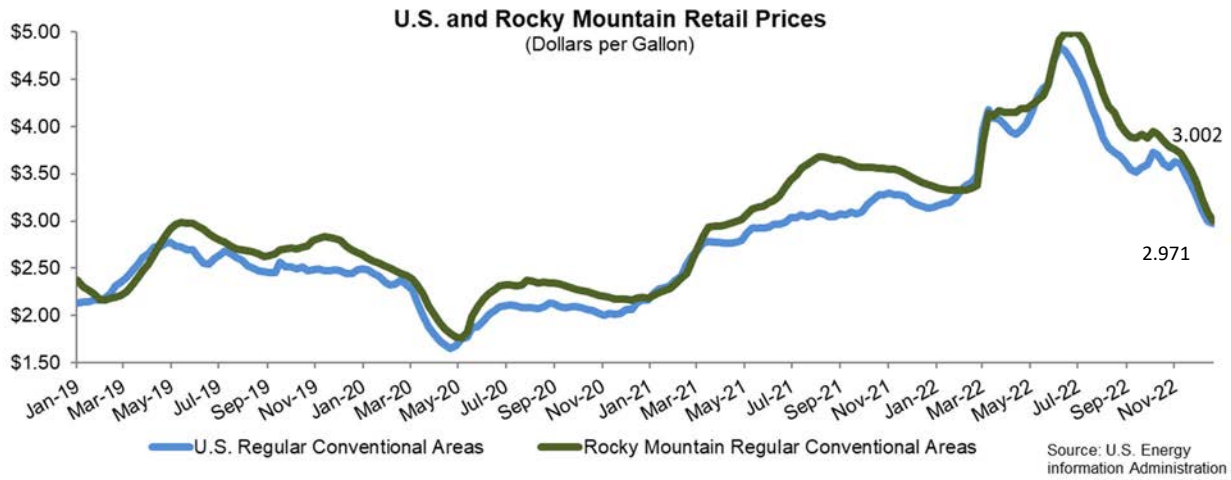


Crude oil first purchase price fluctuates but has steadily increased since mid-2020 to June of 2022. The last part of 2022 saw the price per barrel decline. Declining prices can be a leading indicator for a pull back in oil production; as the price per barrel declines, there is less exploration and active rigs. Wyoming also has the challenge of bringing its oil to market which can be more expensive than oil produced in other states; meaning Wyoming has to sell its oil at a lower price than some other state producers.

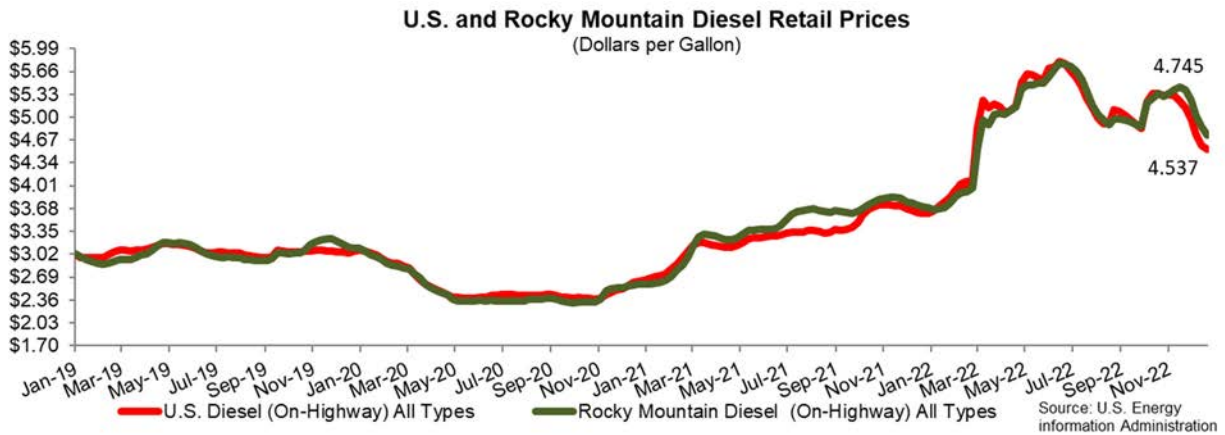


The Henry Hub Gulf Coast Natural Gas Spot Price shows a sharp spike in early 2021 with additional sharp increases at the end of 2021 through the summer of 2022. Prices leveled off at the end of 2022.

# City of Casper, Wyoming

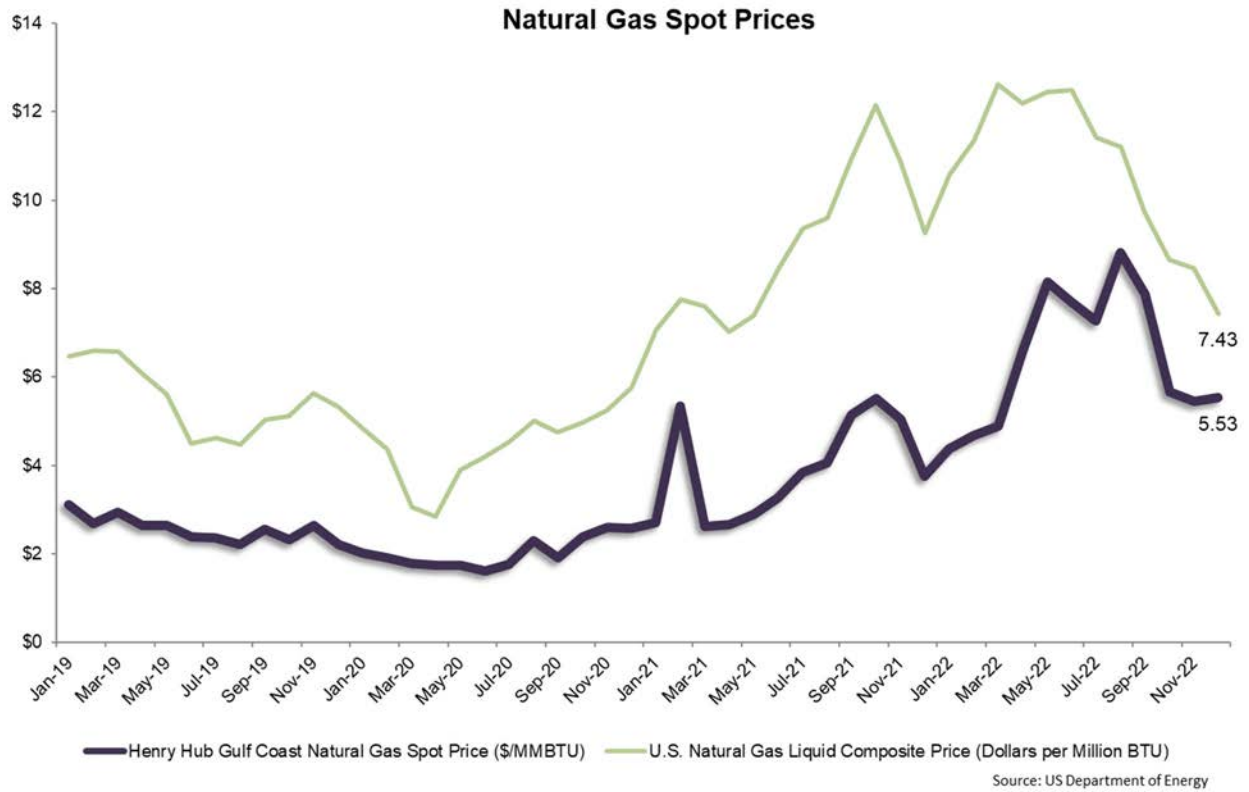


Gas prices in the Rocky Mountain region have been trending higher than the National average however through the end of 2022, the prices have been declining and coming more into alignment with the National average.



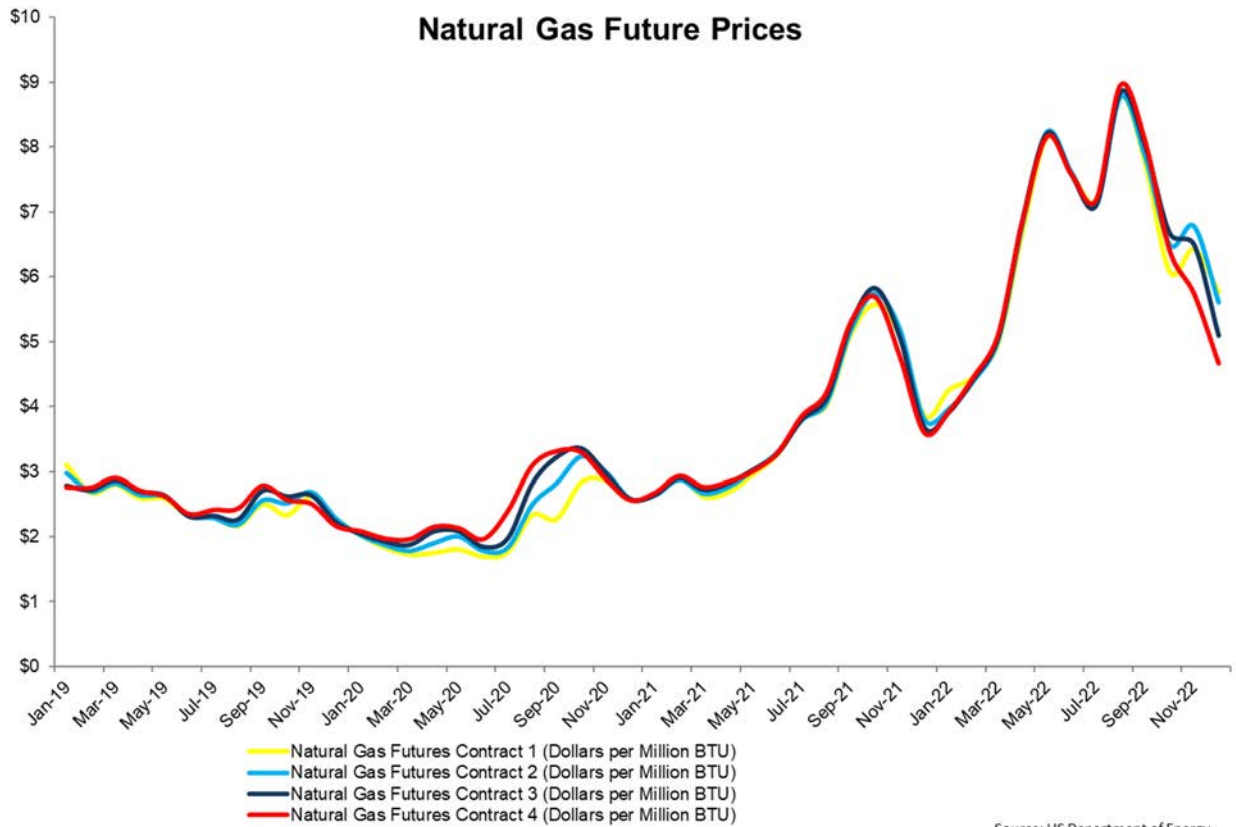
Diesel prices in the Rocky Mountain region tend to run parallel to the National average and remain elevated.

# City of Casper, Wyoming



Notes: Prices are based on delivery at the Henry Hub in Louisiana. Official daily closing prices at 2:30 p.m. from the trading floor of the New York Mercantile Exchange (NYMEX) for a specific delivery month. The natural gas liquids (NGL) composite price is derived from daily Bloomberg spot price data for natural gas liquids at Mont Belvieu, Texas, weighted by gas processing plant production volumes of each product as reported on Form EIA-816, "Monthly Natural Gas Liquids Report." See Definitions, Sources, and Notes link above for more information on this table.

Natural gas spot prices fluctuate monthly and have been falling after reaching highs earlier in 2022.



Source: US Department of Energy

Notes: Prices are based on delivery at the Henry Hub in Louisiana. Official daily closing prices at 2:30 p.m. from the trading floor of the New York Mercantile Exchange (NYMEX) for a specific delivery month. The natural gas liquids (NGL) composite price is derived from daily Bloomberg spot price data for natural gas liquids at Mont Belvieu, Texas, weighted by gas processing plant production volumes of each product as reported on Form EIA-816, "Monthly Natural Gas Liquids Report." See Definitions, Sources, and Notes link above for more information on this table.

# Budget Process and Financial Procedures



## **Budgeting Process and Policies**

In accordance with the Wyoming State Statutes, the City Council is required to adopt an annual balanced budget for the Combined General and Operating Funds prior to July 1. Appropriations for all funds included in the City budget are authorized in the annual budget resolution, at the cost center level. The legal level of budgetary control is at the fund level; however, in practice, the City maintains control at the cost center level. Administrative control is further maintained through more detailed line-item budgets.

## **Basis of Budgeting for Each Fund Type**

The entire City Budget is prepared using the modified accrual budgeting method. In the modified accrual method, revenue is recognized when it becomes available and measurable. Expenditures are typically recognized in the period in which the liability is incurred *except for*: (1) inventories of materials and supplies that may be considered expenditures either when bought or used; (2) interest on general and special assessment long-term debt that is recognized on the date due; and (3) use of encumbrances. Most governmental funds follow the modified accrual method.

This basis of budgeting differs from the basis of accounting used in the audited financial statements as follows: the accrual method is used in the audited financial statements for enterprise, trust, capital projects, special assessment and internal service funds. This method records transactions when they occur regardless of when cash is received or disbursed.

## **Definition of Balanced Budget**

Wyoming Statute 16-4-110 states that “The governing body of a municipality shall not make any appropriation in the final budget of any fund in excess of the estimated expendable revenue of the fund for the budget year.” Therefore, expenditures in a “balanced budget” must not exceed current revenues and proceeds plus undesignated fund balances.

## **Beginning of the Budget Creation Process**

The first step involves long-term strategic goal setting by the City Council facilitated by the City Manager. The City Council sets their “Council Goals” for each two year election cycle. This broad view of the future of the community helps guide all other decisions that follow in the process.

All incorporated first class cities that have a population of more than 4,000 inhabitants and all city manager cities must comply with the provisions of the Uniform Municipal Fiscal Procedures Act (Wyoming Statutes 16-4-101 through 16-4-124). The Act specifies the fiscal year to be used, publishing requirements, budget milestones, and other aspects of an acceptable budget under Wyoming state law. The City of Casper budget process meets all requirements of the Act, and also includes goal setting, strategy, performance management, and long-term capital planning.

## **Further Description of Budget Creation Process**

The City of Casper Budget process is an extended process that integrates strategic planning, long-term capital planning, short term departmental goal creation, performance review, personnel costs, and operating budgets. Many of these steps, such as capital planning, have dedicated software systems and result in the creation of discrete published documents. The FY 2024 budget integrates the current fiscal year from these longer-term plans.



The long-term goals and needs of the City create the underlying framework within which the Operating budget for the next fiscal year is created.

The steps in the process are as follows:

- Long term strategic goal setting by City Council (Overarching goals)
- Preparation of the capital inventory and condition report
- Creation of Capital Plan (5-year plan)
- Preparation of department's goals and objectives
- Review by City Manager of departmental goals and objectives
- Compilation of performance measures and other data
- Performance review of ICMA and other performance measure data
- Calculation of status quo personnel and benefit cost calculation
- Submittal of proposed new personnel – salary and benefit cost calculation and related costs
- Operating budget creation by departments- contractual services, materials and supplies, small capital item
- Creation of proposed budget
- Consideration and deliberation of proposed budget by City Council
- Public hearing and community input on proposed budget
- Capital and operating budget adoption

### **Process for Amending Budget**

The budget can be amended at any time during the fiscal year after adoption. To do so the City Council must adopt a resolution for the new expenditures. (W.S. 16-4-112 and W.S. 16-4-113).

If the City Council finds that an emergency exists which requires an expenditure in excess of the general fund budget, it can make these expenditures from revenues (reserves) accumulated for this purpose. Notice of the declaration of emergency must be published in a newspaper of general circulation in the City of Casper.

### **Other documents and plans used or incorporated in the budget process**

The annual City Budget is a key document in the planning and operation of the City Organization. However, the City budget is not created in a void and exists within a framework created by other documents, reports and publications that the City Council and City management may consider during the year.

A few key examples of such plans are:

- City Council Goals
- Long Range Transportation plans
- The 5-year Capital plan
- Performance reports based on ICMA data, other benchmarking groups the City participates in, and internal reports by departments

# City of Casper, Wyoming

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Key revenue reports and projections including:

- Sales Tax Information provided by the Wyoming Department of Revenue
  - For the Casper City Budget, 3 year and 5 year trend information is used and adjusted to arrive at a conservative forecast of sales tax revenues
- Projections of all key state shared revenues except sales taxes from the Wyoming Association of Municipalities (WAM)
- Utility revenues are projected based on the number of customer accounts, the Casper Public Utilities 10-year rate model, and trend information.
- Total assessed property values and mill levies are provided by the Natrona County Assessor

The City of Casper relies on a mix of internal projections of revenue (sales tax), estimates from other governments and member associations such as the Wyoming Association of Municipalities (all major state shared revenues including mineral taxes, gasoline taxes, etc.), and revenue projections based on models built by consultants and internal staff (utility rate models).

# City of Casper, Wyoming

## City of Casper FY 2024 Budget Preparation Calendar

November 14	Capital Improvement Plan process begins, includes capital projects and capital equipment for next five (5) years
November 28	Position requests to Department Heads
December 5 & 7	Capital Budget Class, Instructions to departments and other classes – Instructor Pete Meyers
December 13	Council Work Session Topic – Utility Rate Model Review
December 26	Position requests to HR
January 3-31	City Manager/Department Head discussions on requested staffing level changes
January 20	Capital Improvement Plan requests due to Finance
February 1-28	Department operating budgets entered into system
Jan. 31- Feb. 10	Capital Review (City Manager, Department Heads, Division Supervisors, Finance)
February 21-25	Capital Review (City Manager, Analyst, Finance)
March 14	Council Work Session – Capital Budget Review
March 27- April 10	Budget review (City Manager, Department Heads, Division Supervisors, Finance)
May 9	Tentative budget to Council (to be published in the Minutes)
May 22 and May 24	Council Budget Review Work Session
June 6	Summary of Proposed Budget Submitted to Council (published in minutes)
June 20	Set Public Hearing Date of June 20, 2023 for City Budget
June 20	Public Hearing on FY24 Budget Adoption/Action on Resolution /Publication

September-22							October-22							November-22							December-22								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
					1	2	3						1			1	2	3	4	5			4	5	6	7	8	9	10
4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12	11	12	13	14	15	16	17	18	19
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19	18	19	20	21	22	23	24	25	26
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26	25	26	27	28	29	30	31		
25	26	27	28	29	30	23	24	25	26	27	28	29	27	28	29	30	25	26	27	28	29	30	31						
							30	31																					

January-23							February-23							March-23							April-23						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	1	2	3	4	1	2	3	4	1	2	3	4	5	6	7	8					
8	9	10	11	12	13	14	5	6	7	8	9	10	11	5	6	7	8	9	10	11	2	3	4	5	6	7	8
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18	9	10	11	12	13	14	15
22	23	24	25	26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25	16	17	18	19	20	21	22
29	30	31	26	27	28	26	27	28	29	30	31	23	24	25	26	27	28	29	30								

May-23							June-23							July-23							August-23						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5	6			1	2	3			1	2	3	4	5			1	2	3	4	5	
7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12
14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19
21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26
28	29	30	31	25	26	27	28	29	30	23	24	25	26	27	28	29	27	28	29	30	31						
													30	31													

## City of Casper Financial Policies and Procedures

### Overview

The City of Casper has recently completed a significant financial software conversion. Prior to this conversion, finance staff began revisiting and updating financial policies and procedures and worked throughout the conversion to identify processes and procedures that needed to be updated or revised. Fifteen significant finance related policies have been updated to accurately define and guide the best practices for the City of Casper. Following are the key points of the policies and procedures for the City of Casper.

### Investment Policy

- Investment objectives, in priority order, for the City of Casper shall be:
  - Legality
  - Safety
  - Liquidity
  - Return on Investment
- The City of Casper is empowered by Wyoming Statute 9-4-831 to invest in specific types of securities which include Liquid Cash Portfolio and Fixed Income Portfolio.
- The Liquid Cash Portfolio may include: deposits in financial institutions; repurchase agreements involving securities; certificates of deposits; and investments in shares of a diversified money market fund. All of which are subject to terms as specified by W.S. 9-4-831 and 9-4-817.
- The Fixed Income Portfolio may include various obligations, securities, notes that are issued or guaranteed by the United States government as allowed and regulated by the terms in W.S. 9-4-831.
- The Financial Services director will report to the City Manager and City Council the type of investment, institution, rate of interest maturity date, and amount of deposit. Semi-annually the Council Finance Committee will review the investment portfolio held by the City

### Fund Reserve Policy

City Policy sets the reserve fund balances based on the fund. The General fund reserve level is set as 120 days of budgeted operating expense as calculated from the most recent Council approved annual budget.

City Council shall direct the use of reserves through a budget appropriation process which should include a plan for replenishment.

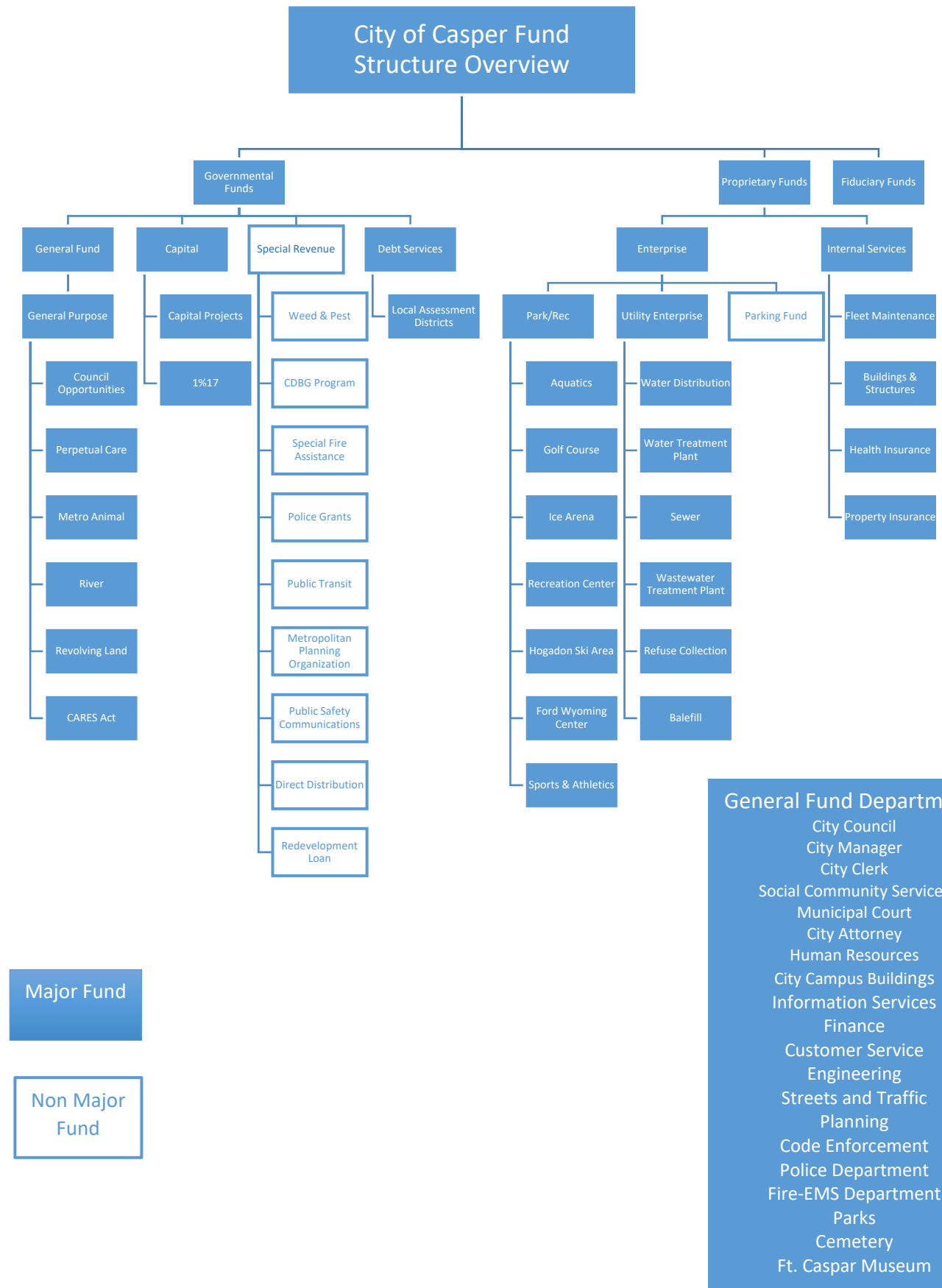
## **Debt Policy**

- Long-term debt financing shall only be used to purchase capital assets that cannot be acquired from either current revenues or fund equity and to fund infrastructure improvements and additions. The useful life of the asset or project acquired shall be at least 5 years.
- Short-term debt, consisting of, but not limited to, interfund borrowing and lease/purchase agreements, may be used for the acquisition of capital assets with a useful life of less than 5 years or to finance emergency operations as approved by the City Council.
- Assets shall exceed the payment schedule of any debt the City assumes.
- The City shall not assume more tax-supported general-purpose debt than it retires each year without objective analysis. When appropriate, self-supporting revenue bonds shall be issued before general obligation bonds.
- Debt structure will not include increasing debt service levels or “balloon” bond repayment schedules.
- Lease/purchase agreements in the acquisition of vehicles, equipment and other capital assets shall generally be avoided, particularly if smaller quantities of the capital asset(s) can be purchased on a “pay-as-you-go” basis.

# Citywide Summary



# City of Casper, Wyoming



Major Fund

Non Major Fund

- General Fund Departments**
- City Council
  - City Manager
  - City Clerk
  - Social Community Services
  - Municipal Court
  - City Attorney
  - Human Resources
  - City Campus Buildings
  - Information Services
  - Finance
  - Customer Service
  - Engineering
  - Streets and Traffic
  - Planning
  - Code Enforcement
  - Police Department
  - Fire-EMS Department
  - Parks
  - Cemetery
  - Ft. Caspar Museum

# City of Casper, Wyoming

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## Major Funds

As described in the Budget process, the legal level of appropriation is the fund level for all funds except for the General Fund which is appropriated by function. There are additional funds in the budget document which are combined for financial reporting. The Fund Structure Overview shows the funds which are combined for financial reporting:

### General Fund

- Opportunities
- Perpetual Care
- Metro Animal
- River
- Revolving Land
- CARES/ARPA

### Capital Projects

- Capital Projects
- 1% 17

### Parks/Rec Enterprise

- Aquatics
- Golf Course
- Ice Arena
- Recreation Center
- Hogadon Ski Area
- Ford Wyoming Center
- Sports & Athletics

### Utility Enterprise

- Water Distribution
- Water Treatment Plant
- Sewer
- Wastewater Treatment Plant

### Solid Waste

- Refuse Collection
- Balefill

### Internal Services

- Fleet Maintenance
- Buildings & Structures
- Health Insurance
- Property Insurance



All other funds are reported individually.

## **Major Governmental Funds**

General Fund – This is the general operating account of the government. The general fund provides operational dollars for general government operations and functions. The functions provided by the General Fund are: general government, public safety, public works, health and social services, and culture and recreation.

Capital Projects – This fund tracks capital revenues and expenditures. The revenues used for capital projects and equipment are the Optional 1% Local Sales Tax, Grants, and Donations.

## **Major Enterprise Funds**

Parks/Rec – The activities which are tracked in the Parks/Rec funds are Aquatics, Golf Course, Ice Arena, Recreation Center, Hogadon Ski Area, the Ford Wyoming Center and Sports & Athletics. While they are combined for financial reporting, each activity is tracked in a separate fund in order to determine the cost recovery of each activity.

Utility Enterprise – Water Distribution, Water Treatment Plant, Sewer, and the Wastewater Treatment Plant are combined into this reporting unit.

Solid Waste Enterprise – Refuse Collection and the Balefill make up this major reporting unit. The Refuse Collection tracks residential and commercial trash collection along with recycling. The Balefill is the regional landfill which provides services to not just the City of Casper but the surrounding area.

## **Major Internal Service Funds**

Fleet Maintenance – provides maintenance services for the City's rolling stock in addition to fuel.

Building & Structures – provides maintenance services for the City's buildings.

Health Insurance – the City was self-insured until 2019 at which time health insurance was moved to the State of Wyoming plan. At this time, the funding is providing retirees health insurance premiums.

Property Insurance – provides for property and casualty insurance city-wide.

## Citywide Budget

Citywide Budget Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	<b>(\$145,878,366)</b>	<b>(\$200,641,894)</b>	<b>(\$195,634,381)</b>	<b>(\$183,711,616)</b>	<b>-8%</b>
Local Taxes	(\$22,387,247)	(\$23,044,395)	(\$28,590,281)	(\$26,137,923)	13%
Licences and Permits	(\$6,243,360)	(\$5,850,236)	(\$5,603,536)	(\$5,607,477)	-4%
Intergovernmental	(\$48,559,945)	(\$70,895,964)	(\$69,952,088)	(\$57,488,593)	-19%
Goods and Svcs Rev	(\$33,197,783)	(\$34,829,383)	(\$33,119,719)	(\$37,678,573)	8%
Fines and Forfeits	(\$1,731,986)	(\$1,285,690)	(\$1,285,000)	(\$1,285,000)	0%
Misc Revenue	(\$5,307,309)	(\$8,713,040)	(\$10,411,069)	(\$8,489,301)	-3%
Utility Revenue	(\$17,312,250)	(\$18,993,400)	(\$18,120,000)	(\$18,808,950)	-1%
Other Sources	(\$11,138,486)	(\$37,029,786)	(\$28,552,688)	(\$28,215,799)	-24%
<b>Expense</b>	<b>\$137,086,076</b>	<b>\$246,600,028</b>	<b>\$226,528,018</b>	<b>\$197,516,898</b>	<b>-20%</b>
Personnel Services	\$52,507,703	\$57,790,329	\$57,930,154	\$59,988,692	4%
Materials & Supplies	\$19,325,581	\$24,595,235	\$23,926,961	\$24,326,703	-1%
Contractual Services	\$18,300,705	\$23,621,184	\$21,515,895	\$20,978,376	-11%
Capital Outlay	\$23,754,884	\$89,279,748	\$81,286,940	\$46,618,319	-48%
Debt Service	\$1,055,684	\$2,726,330	\$2,388,681	\$2,409,951	-12%
Transfers Out	\$10,212,271	\$35,213,809	\$25,971,253	\$28,136,204	-20%
Other Costs	\$5,506,397	\$6,417,437	\$6,637,223	\$7,711,657	20%
Utility Expense	\$6,422,852	\$6,872,976	\$6,870,911	\$7,346,996	7%
Health Fund Misc	\$0	\$0	\$0	\$0	0%
Non Budgeted	\$0	\$82,981	\$0	\$0	-100%
<b>Net Decrease (Increase)</b>	<b>(\$8,792,290)</b>	<b>\$45,958,134</b>	<b>\$30,893,637</b>	<b>\$13,805,282</b>	<b>-70%</b>

The proposed budget differed from the adopted budget due to an error in internal services in the Ford Wyoming Center's expense budget. This correction also impacted the General Fund Transfers Out as this is a subsidized fund, and the Buildings and Structures fund which moved the revenue from the internal services to user fees. The overall impact was a reduction of expenses in the General Fund of \$27,704 and a reduction of revenue and expense in the Ford Wyoming Center in the same amount.

# City of Casper, Wyoming

## Fund Balances

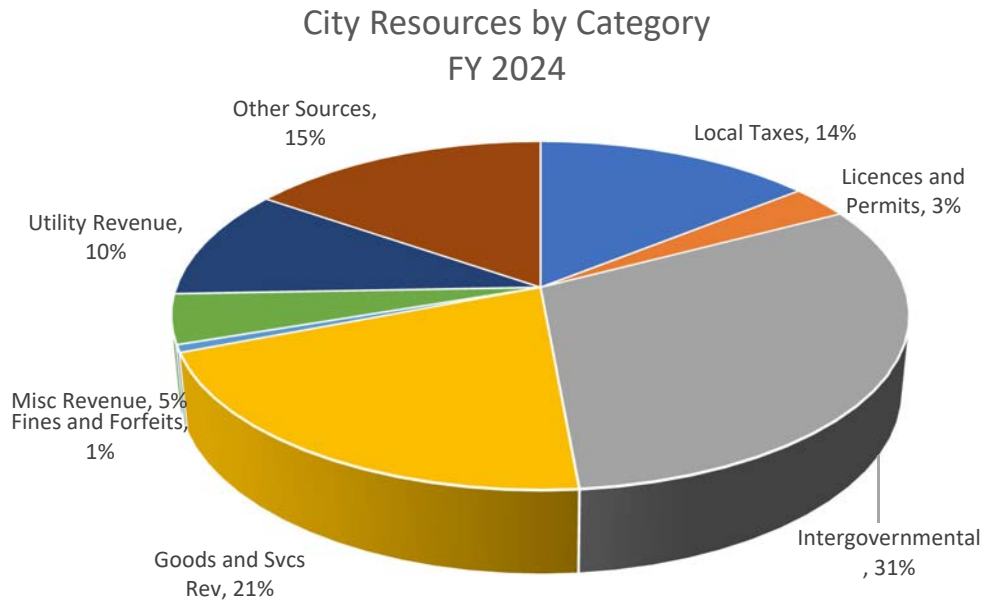
Fund	Projected Fund Balance/ Uncommitted Net Position 6/30/2023	FY 2024 Budget		Projected Fund Balance/ Uncommitted Net Position 6/30/2024
		Revenue	Spending	
<b>Governmental Funds</b>				
General Fund	23,969,190	53,371,132	53,343,428	23,996,894
Opportunities Fund	13,880,826	7,988	5,725,503	8,163,311
Perpetual Care	30,356,939	706,055	2,844,157	28,218,837
Debt Service (LAD & FIRE A)	5,481,541	71,781	368,320	5,185,002
Metro Animal	1,018,469	1,452,783	1,595,035	876,217
River	2,699,963	45,000	68,000	2,676,963
CARES	12,224,457	-	12,224,514	(57)
Weed & Pest	1,251,092	928,331	856,882	1,322,541
CDBG Program	-	-	-	-
Special fire Assistance	11,537	-	-	11,537
Revolving Land	827,593	20,777	45,849	802,521
Police Grants	-	113,751	113,751	-
Public Transit	-	2,674,249	2,674,249	-
Metropolitan Planning	167,868	962,608	962,608	167,868
Public Safety Communications	780,385	3,285,090	3,164,764	900,711
Direct Distribution	-	7,212,537	3,240,969	3,971,568
Redevelopment Loan Fund	100,937	59,888	59,888	100,937
Capital Projects	32,031,752	21,198,100	28,591,811	24,638,041
1%17	5,719,744	18,997,833	4,546,939	20,170,638
<b>Enterprise Funds</b>				
Water Distribution	23,498,769	15,899,416	18,364,666	21,033,519
Water Treatment Plan Ops	-	4,344,283	4,344,283	-
Sewer Fund	8,827,421	8,135,987	8,576,207	8,387,201
Wastewater Treatment	12,281,965	9,837,592	9,357,673	12,761,884
Refuse Collection	4,530,889	10,705,028	10,389,466	4,846,451
Balefill	9,005,316	7,372,928	9,576,789	6,801,455
Aquatics	84,380	1,181,166	1,181,166	84,380
Golf Course	632,450	1,114,000	1,058,352	688,098
Ice Arena	16,983	677,177	677,177	16,983
Recreation Center	187,580	1,039,429	1,039,429	187,580
Hogadon	-	1,043,219	1,043,219	-
Ford Wyoming Center	1,202,935	1,098,544	1,098,544	1,202,935
Parking Fund	132,093	17,963	69,700	80,356
Sports and Athletics	-	1,102,213	1,102,213	-
<b>Internal Service Funds</b>				
Fleet Maintenance	505,325	4,028,818	4,028,818	505,325
Buildings and Structures	584,246	1,581,070	1,581,070	584,246
Health Insurance	3,280,365	79,827	442,355	2,917,837
Property Insurance	411,947	3,345,053	3,159,104	597,896
<b>Total City Budget</b>	<b>\$ 195,704,958</b>	<b>\$ 183,711,616</b>	<b>\$ 197,516,898</b>	<b>\$ 181,899,676</b>

# City of Casper, Wyoming

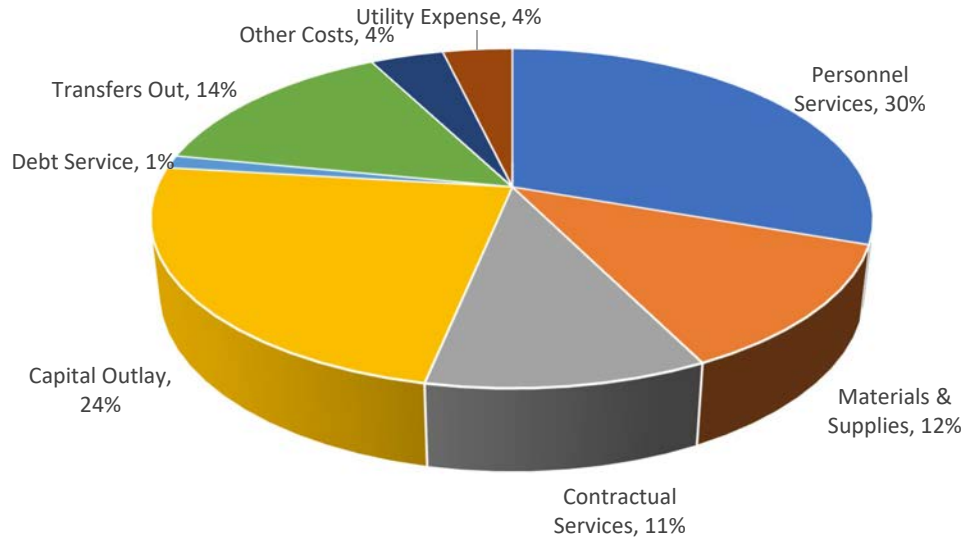
	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue, By Fund</b>	<b>(\$145,878,366)</b>	<b>(\$200,641,894)</b>	<b>(\$195,634,381)</b>	<b>(\$183,711,616)</b>	<b>-8%</b>
General Fund	(\$51,591,596)	(\$54,127,326)	(\$54,990,602)	(\$53,371,132)	-1%
Opportunities Fund	(\$40,315)	(\$7,785,717)	(\$7,807,447)	(\$7,988)	-100%
Perpetual Care Fund	(\$427,466)	(\$574,904)	(\$481,947)	(\$706,055)	23%
Debt Service Fund	(\$12,536)	(\$5,065,260)	(\$5,065,260)	(\$71,781)	-99%
Metro Animal Fund	(\$1,365,360)	(\$1,487,031)	(\$1,473,993)	(\$1,452,783)	-2%
River Fund	(\$108,350)	(\$7,969,916)	(\$7,322,553)	(\$45,000)	-99%
CARES Act Funding	(\$33,101)	(\$118,725)	\$0	\$0	-100%
Weed & Pest Fund	(\$815,719)	(\$802,897)	(\$825,000)	(\$928,331)	16%
CDBG Program Fund	\$0	(\$1,250,000)	\$0	\$0	-100%
Special Fire Assistance Fund	(\$41,643)	(\$711,406)	(\$461,072)	\$0	-100%
Revolving Land Fund	(\$610,706)	(\$1,730,849)	(\$2,374,793)	(\$20,777)	-99%
Police Grants Fund	(\$385,388)	(\$539,683)	(\$282,509)	(\$113,751)	-79%
Public Transit Fund	(\$1,839,215)	(\$5,368,175)	(\$5,132,194)	(\$2,674,249)	-50%
Metropolitan Planning	(\$1,027,668)	(\$1,443,997)	(\$1,064,982)	(\$962,608)	-33%
Public Safety Communications	(\$2,705,509)	(\$2,959,173)	(\$2,990,431)	(\$3,285,090)	11%
Direct Distribution	\$0	\$0	\$0	(\$7,212,537)	999%
Redevelopment Loan Fund	(\$11,252)	(\$63,157)	(\$63,157)	(\$59,888)	-5%
Capital Projects Fund	(\$20,304,693)	(\$21,436,416)	(\$26,096,857)	(\$21,198,100)	-1%
Capital - One Cent 17	\$0	(\$6,937,813)	(\$5,384,749)	(\$18,997,833)	174%
Water Distribution Fund	(\$15,880,991)	(\$17,585,814)	(\$15,443,279)	(\$15,899,416)	-10%
Water Treatment Plant Ops Fund	(\$3,294,894)	(\$4,199,135)	(\$4,043,164)	(\$4,344,283)	3%
Sewer Fund	(\$8,081,616)	(\$7,901,735)	(\$6,975,534)	(\$8,135,987)	3%
Wastewater Treatment Plant	(\$7,051,088)	(\$14,673,016)	(\$14,093,970)	(\$9,837,592)	-33%
Refuse Collection Fund	(\$8,924,670)	(\$9,957,182)	(\$10,350,150)	(\$10,705,028)	8%
Balefill Fund	(\$7,747,003)	(\$10,853,139)	(\$7,604,694)	(\$7,372,928)	-32%
Aquatics Fund	(\$1,032,002)	(\$1,228,675)	(\$1,201,682)	(\$1,181,166)	-4%
Golf Course Fund	(\$1,037,967)	(\$963,397)	(\$1,084,000)	(\$1,114,000)	16%
Ice Arena Fund	(\$654,594)	(\$623,050)	(\$618,588)	(\$677,177)	9%
Recreation Center Fund	(\$1,604,556)	(\$1,380,711)	(\$1,389,424)	(\$1,039,429)	-25%
Hogadon Fund	(\$959,611)	(\$1,073,065)	(\$1,211,666)	(\$1,043,219)	-3%
Ford Wyoming Center Fund	(\$1,256,878)	(\$1,119,384)	(\$1,069,384)	(\$1,098,544)	-2%
Parking Fund	(\$14,600)	(\$16,977)	(\$16,977)	(\$17,963)	6%
Sports and Athletics	\$0	\$0	\$0	(\$1,102,213)	999%
Fleet Maintenance Fund	(\$3,751,181)	(\$4,319,888)	(\$4,298,924)	(\$4,028,818)	-7%
Buildings and Structures Fund	(\$1,220,465)	(\$1,561,018)	(\$1,510,887)	(\$1,581,070)	1%
Health Insurance Fund	(\$24,959)	(\$25,576)	(\$65,000)	(\$79,827)	212%
Property Insurance Fund	(\$2,020,774)	(\$2,787,687)	(\$2,839,512)	(\$3,345,053)	20%

## All Funds Revenue and Expenditure Summary

The General Fund is used for general government type expenditures, such as public safety, streets and parks. Capital funds are used to purchase or build assets that have a longer life than the fiscal year and include land, infrastructure projects and capital equipment. Enterprise funds are used for business type activities that generally derive a large portion of their revenue from user fees or charges, such as water or the Ford Wyoming Center. Special Revenue funds tend to have intergovernmental revenues, usually from the state or federal government, that can only be used for specified uses. Debt Service funds are used by the City to account for debts owed to the City for special assessments. Internal Service Funds provide support services to other City functions.



## City Expenditures by Category FY 2024



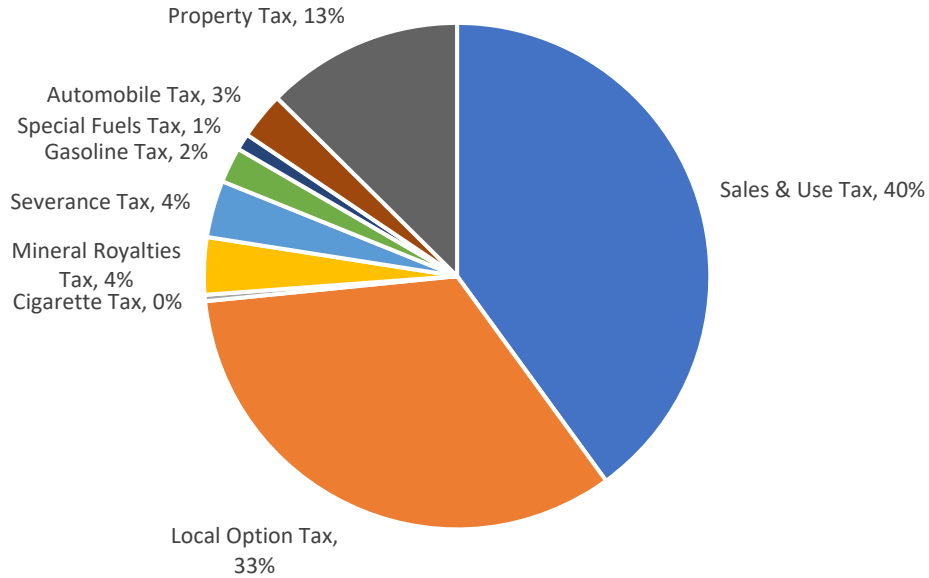
## All Funds Revenue Summary

### Taxes

Taxes are budgeted as local taxes which include the local option taxes as well as property tax. Sales taxes and other State tax revenues are budgeted in intergovernmental. The City expects to receive \$51,229,633 in tax revenues. This is an increase over FY23 due to increased property values and inflation impacting prices of goods.

Sales tax is the main source of revenue and makes up 40% of the tax revenues. Local option taxes follow closely behind at 33% of the revenues. Property tax rounds out the top 3 at 12%.

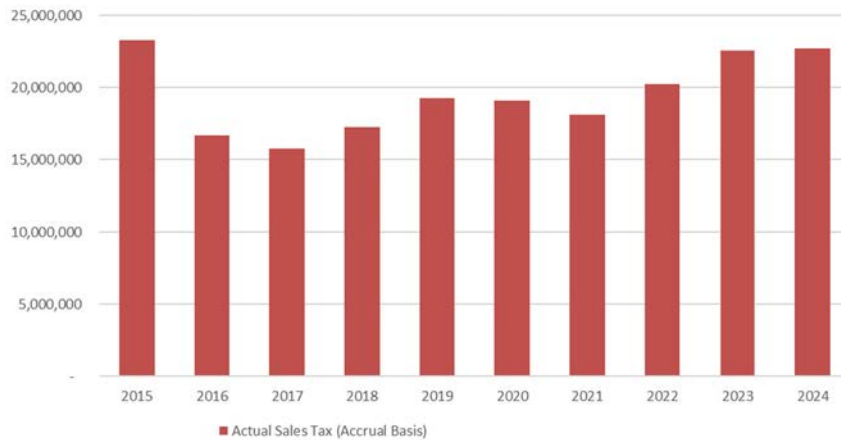
### City of Casper Tax Sources FY2024



### Sales Tax

It is estimated the City will receive \$22,719,374 in FY2024 for the General Sales Tax. The General Sales Tax is forecasted to increase due to the inflated costs of goods. As inflation increases the amount of goods decreases however, due to the increase in the cost per item, the expectation is that sales taxes will remain high.

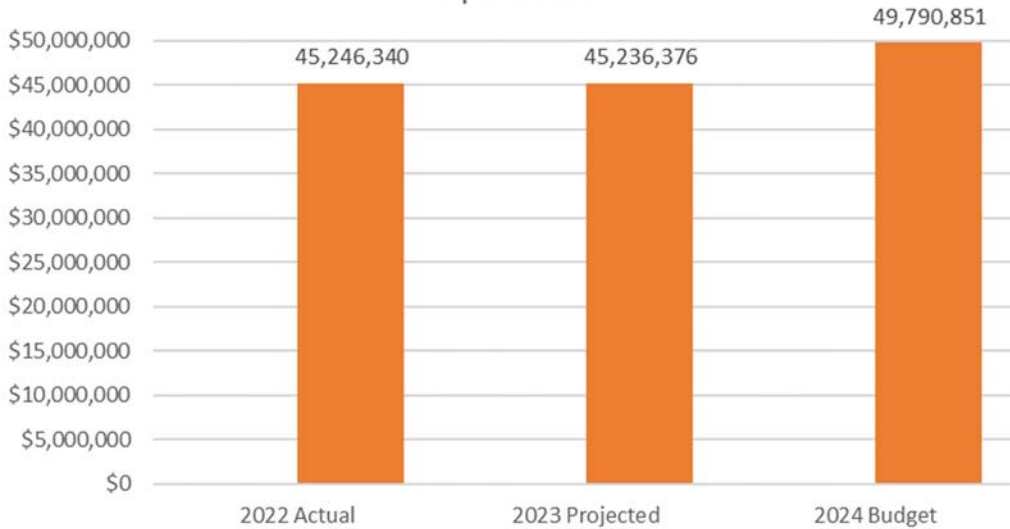
#### City of Casper History of Sales Tax FY 2015 to Proposed FY 2024



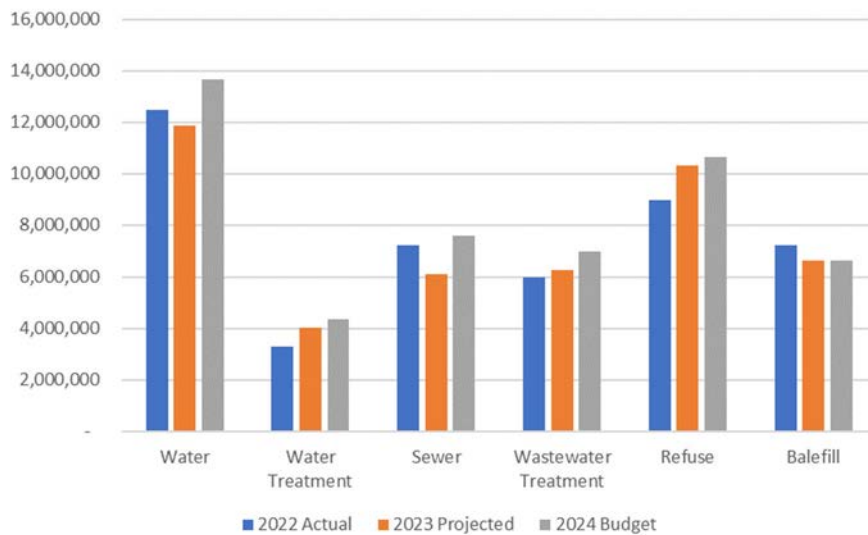
## Charges for Services – Utility Enterprises

The main source of user fees is related to the City’s utility operations which consist of water, water treatment, sewer, wastewater treatment, refuse collection and the balefill. Together these utility operations account for the six (6) largest sources of user charges, totaling \$49,790,851 in revenue for the City. These utility operations have traditionally achieved full cost recovery of both operations costs and capital costs through user fees. As capital-intensive operations, these utilities must generate significant surpluses from operations to pay for necessary capital investments.

Utility Enterprise Charges for Service - All Utility Operations

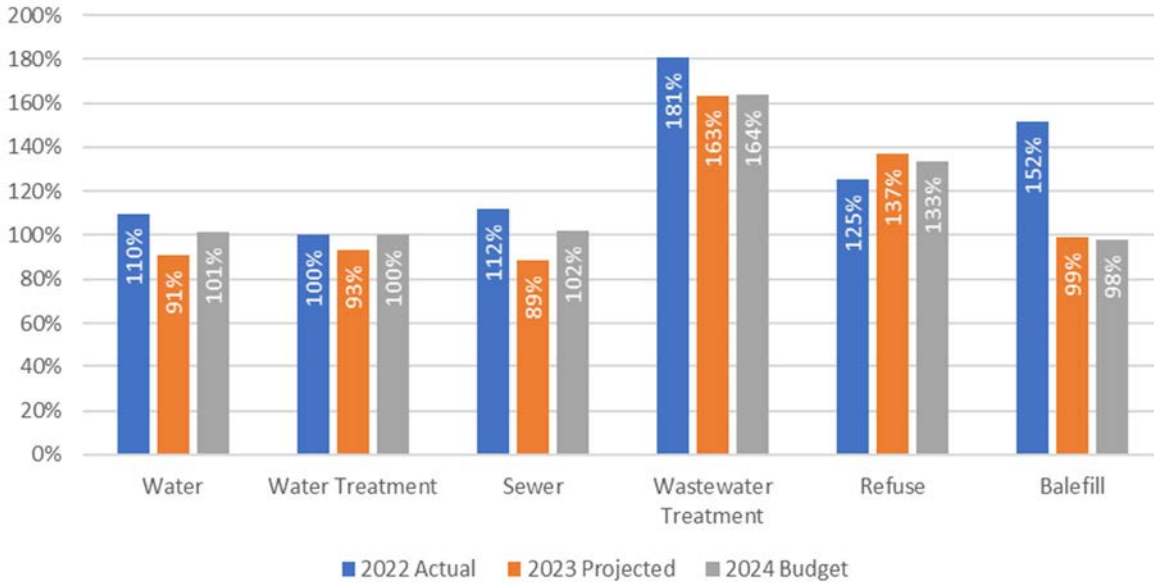


Utility Enterprise Charges for Service





Percentage of Operational Expenses Covered by User Charges  
Utility Operations  
(excluding capital, debt and transfers)



The only exception to these operations being financially independent enterprises is when a policy determination is made to supplement investments in capital through one-time monies or dedicated capital revenue sources. This helps avoid these investments being paid for through debt and bonds. This has occurred when Optional 1% sales tax funding is invested in water main replacements and for improvements at the WWTP. These capital infusions help keep utility rates lower than they would be if these capital items had to be paid for entirely by the rate models of these operations.

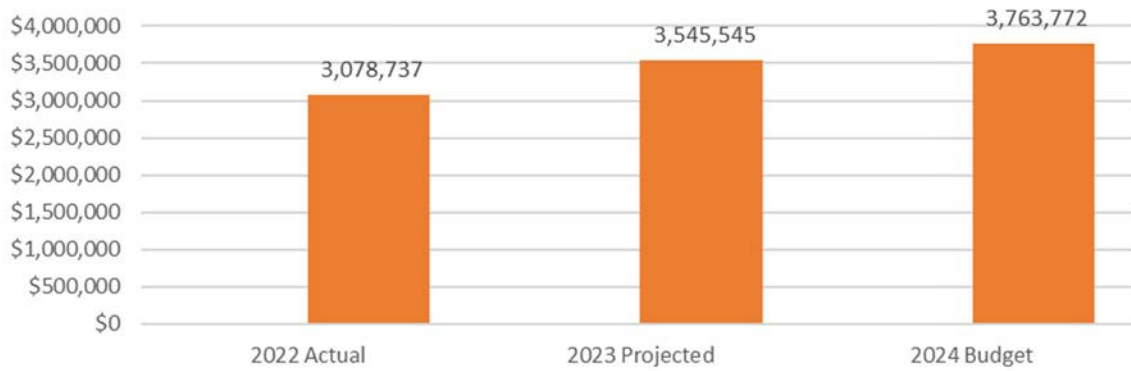
### Charges for Services – Leisure Enterprises

Leisure Service user charges include revenues from the Casper Municipal Golf Course, Casper Recreation Center, Hogadon Ski Area, Casper Family Aquatics Center and other pools, and the Casper Ice Arena. These Leisure Service enterprises are projected to generate \$3,763,772 in user charges and fees in FY 2024.

In FY24, Sports and Athletics which provides sports activities in addition to maintenance of athletic fields was separated from Parks. The new fund was created to understand the cost recovery of these activities.

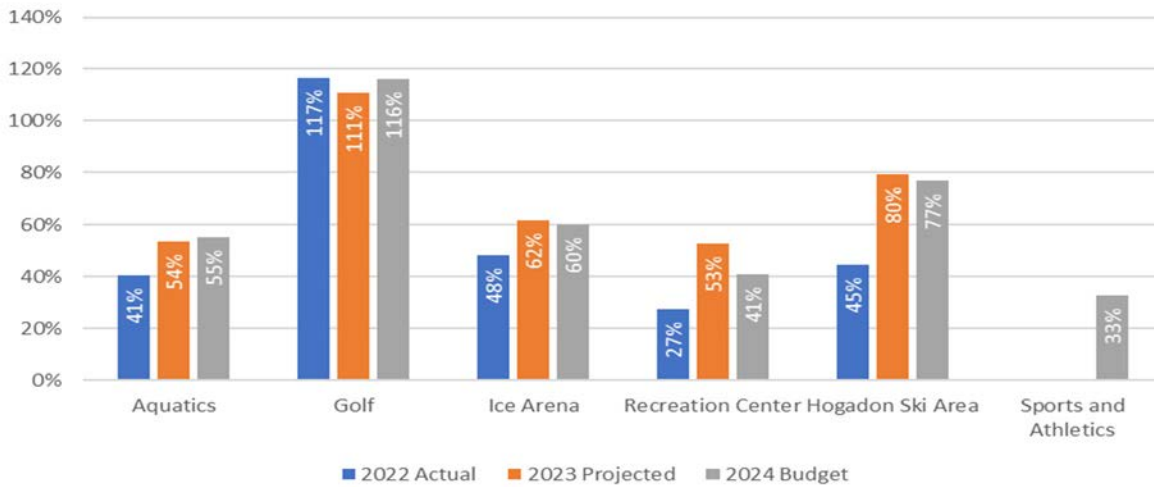
# City of Casper, Wyoming

### Leisure Enterprises Charges for Services



The various Leisure service operations have different expectations about what percentage of their operational expenses they will be able to recover through user fees. Some operations, such as the Casper Municipal Golf Course, have traditionally been able to earn enough revenue to support all of their operations and some replacement capital, such as golf carts. Other operations have different targets for revenue recovery. One reason is to maintain affordability for users, so that the operation can be used by a large portion of Casper’s population. This is particularly true for operations that serve the youth and senior of the community.

### Percentage of Operational Expenses Covered by User Charges Leisure Operations (excluding capital and transfers)



# City of Casper, Wyoming

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To help support operations that were originally built with the Optional One-Cent Sales Tax, the Perpetual Care Operations Trust was established. The interest earnings from this fund help fill the gap between what these operations can earn through user fees and their total cost. Increased interest rates have increased the funding percentage the Perpetual Care Operations Trust can provide in operational subsidies. Through FY24, the rates are expected to level out and potentially decline by the end of the fiscal year.

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Expenses, By Fund</b>	<b>\$137,086,076</b>	<b>\$246,600,028</b>	<b>\$226,528,018</b>	<b>\$197,516,898</b>	<b>-20%</b>
General Fund	\$49,624,783	\$62,615,086	\$60,533,527	\$53,343,428	-15%
Opportunities Fund	\$254,507	\$3,517,025	\$1,189,512	\$5,725,503	63%
Perpetual Care Fund	\$1,349,404	\$634,874	\$331,606	\$2,844,157	348%
Debt Service Fund	\$267	\$489,618	\$124,912	\$368,320	-25%
Metro Animal Fund	\$1,109,096	\$1,762,483	\$1,692,938	\$1,595,035	-10%
River Fund	\$15,282	\$7,345,230	\$7,281,866	\$68,000	-99%
CARES Act Funding	\$8,494,498	\$174,594	\$109,888	\$12,224,514	999%
Weed & Pest Fund	\$482,028	\$731,649	\$731,496	\$856,882	17%
CDBG Program Fund	\$21,223	\$1,250,000	\$6,840	\$0	-100%
Special Fire Assistance Fund	\$46,375	\$724,023	\$451,088	\$0	-100%
Revolving Land Fund	\$20,044	\$690,295	\$690,671	\$45,849	-93%
Police Grants Fund	\$314,638	\$539,683	\$275,548	\$113,751	-79%
Public Transit Fund	\$2,529,992	\$4,418,585	\$4,448,691	\$2,674,249	-39%
Metropolitan Planning	\$788,494	\$1,444,001	\$1,069,603	\$962,608	-33%
Public Safety Communications	\$2,598,847	\$3,000,305	\$3,218,092	\$3,164,764	5%
Direct Distribution	\$0	\$0	\$0	\$3,240,969	999%
Redevelopment Loan Fund	\$65,280	\$63,157	\$68,157	\$59,888	-5%
Capital Projects Fund	\$13,737,279	\$58,022,040	\$51,458,361	\$28,591,811	-51%
Capital - One Cent 17	\$0	\$1,002,000	\$0	\$4,546,939	354%
Water Distribution Fund	\$14,328,474	\$21,348,103	\$21,636,361	\$18,364,666	-14%
Water Treatment Plant Ops Fund	\$3,294,508	\$4,199,135	\$4,043,164	\$4,344,283	3%
Sewer Fund	\$6,885,809	\$10,208,724	\$10,190,765	\$8,576,207	-16%
Wastewater Treatment Plant	\$4,395,159	\$17,569,547	\$17,558,968	\$9,357,673	-47%
Refuse Collection Fund	\$7,583,155	\$11,779,076	\$11,209,195	\$10,389,466	-12%
Balefill Fund	\$5,828,072	\$17,319,065	\$13,047,137	\$9,576,789	-45%
Aquatics Fund	\$988,374	\$1,228,675	\$1,140,444	\$1,181,166	-4%
Golf Course Fund	\$929,334	\$1,136,005	\$1,096,588	\$1,058,352	-7%
Ice Arena Fund	\$593,526	\$623,050	\$615,326	\$677,177	9%
Recreation Center Fund	\$1,480,317	\$1,380,711	\$1,181,761	\$1,039,429	-25%
Hogadon Fund	\$868,750	\$1,073,065	\$1,061,563	\$1,043,219	-3%
Ford Wyoming Center Fund	\$981,842	\$1,119,384	\$1,134,354	\$1,098,544	-2%
Parking Fund	\$174,798	\$42,631	\$50,587	\$69,700	63%
Sports and Athletics	\$0	\$0	\$0	\$1,102,213	999%
Fleet Maintenance Fund	\$4,047,712	\$4,284,888	\$3,950,438	\$4,028,818	-6%
Buildings and Structures Fund	\$992,742	\$1,568,333	\$1,524,581	\$1,581,070	1%
Health Insurance Fund	\$301,473	\$417,324	\$413,925	\$442,355	6%
Property Insurance Fund	\$1,959,995	\$2,877,664	\$2,990,064	\$3,159,104	10%

## All Funds Expenditure Summary by Use

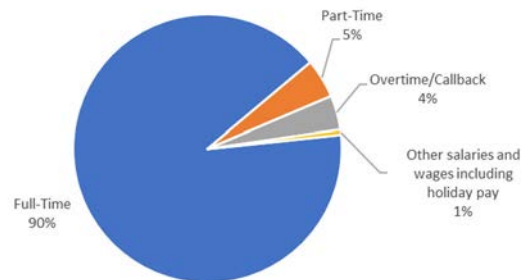
The City of Casper has three major expenditure uses in the FY 2024 Budget:  
**Personnel, Contractual Services and Capital**

### Personnel

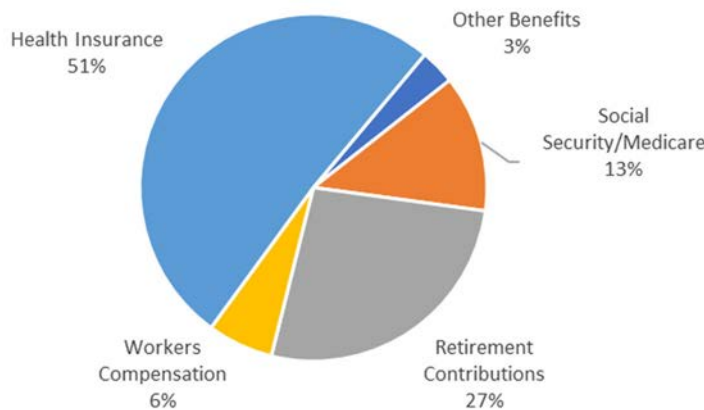
The City's largest expenditure is Personnel, \$59,988,692 which is 30% of the total expenditure budget. In the personnel category \$40,962,183 (68.28%) is for salaries and wages for full and part time employees.

In FY 2024, 90% of all salary and wages are for full-time employees. Part-time salary and wages represent 5% of total salary and wages citywide, however, the use of part-time employees varies widely throughout the City organization. For instance, in Leisure Services Enterprise funds, part-time represents more of all salary and wage expenditures than in the General Fund or the Utility Enterprise Funds.

FY 2024 Salaries and Wages



FY 2024 Benefits



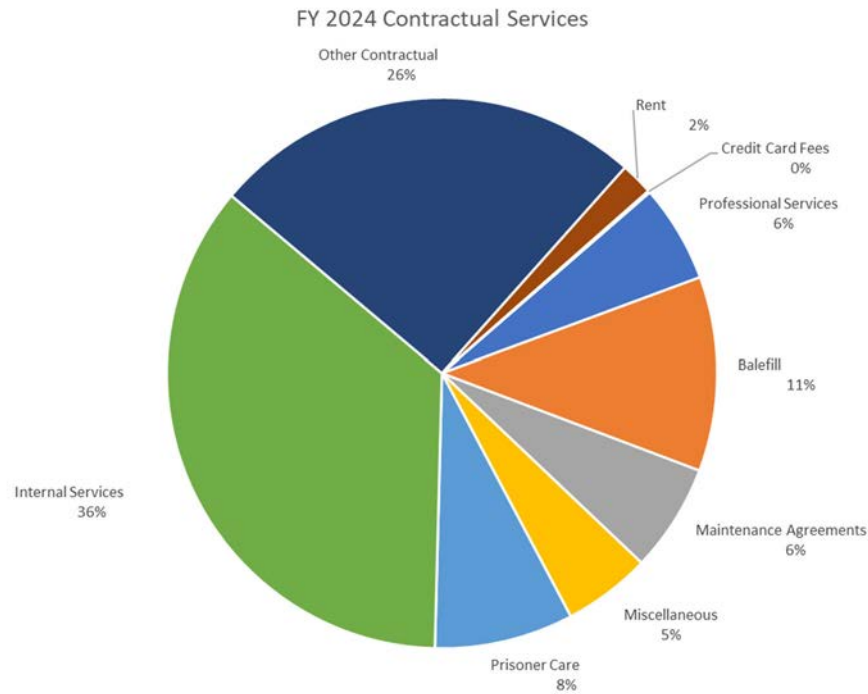
Benefits represent 31.72% of the personnel budget. The largest expense within the benefits expenditures is health insurance at \$8,682,449 or 51% of the benefits budget.

## Contractual Services

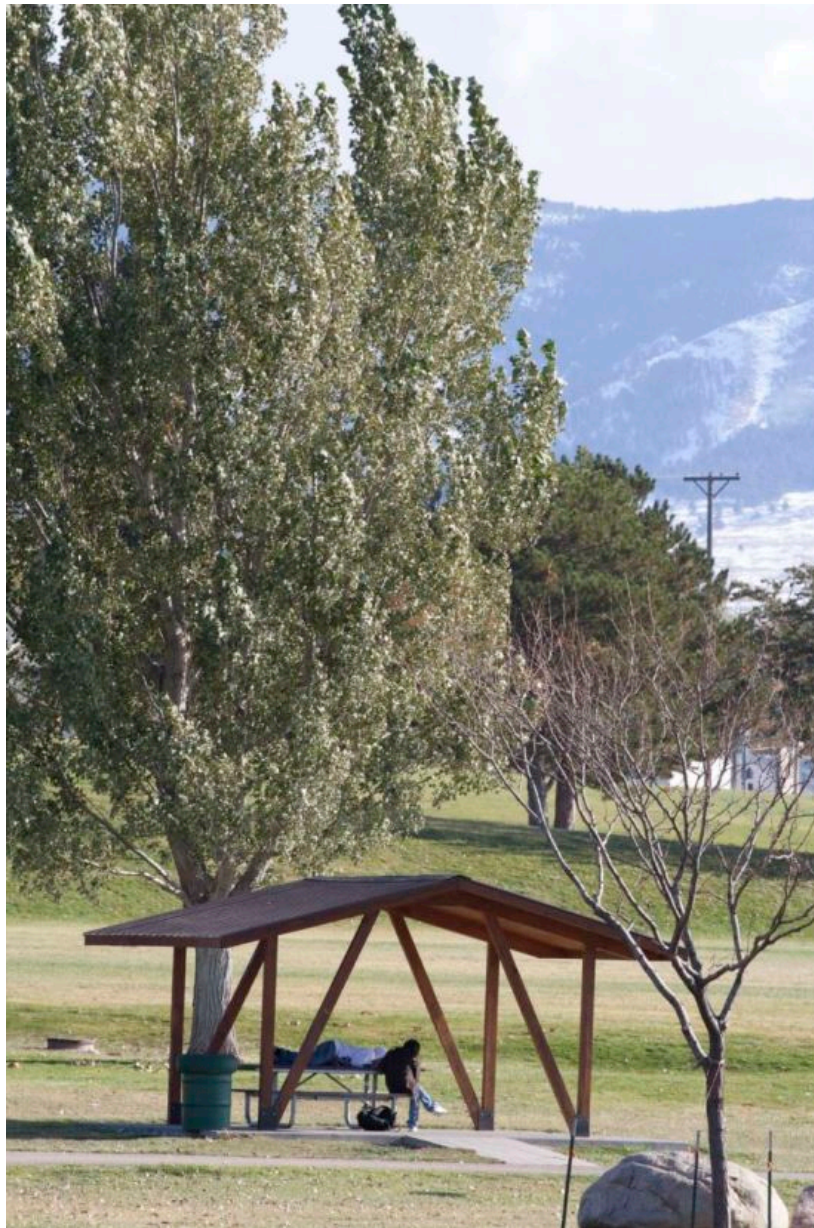
The contractual services category includes a wide array of expenditures ranging from lab services to non-profit support which the City is obligated contractually. Contractual Services are \$20,978,376 or 11% of the Citywide expenditure budget.

Many of the City's divisions operate as enterprises. This means that these divisions operate in a manner similar to private businesses. For this reason, many enterprise divisions are the primary customer of other enterprise divisions, such as is the case with the relationship the Refuse Collection fund is the largest customer of the Balefill services. Internal Services reflects the allocation of services provided by the Fleet, Buildings and Structures, Property Insurance, and Health internal service funds.

Professional Services includes appraisal, legal, investment, consulting, and audit services.



# Capital Plan



## Capital

The City divides its expenditures into two categories: “capital” expenditures and “operational” expenditures.

Most of the City’s annual budget is for “operational” expenses. Operational expenses are day-to-day expenses for things like payroll, office supplies, fuel, replacement parts, contracted services, and raw materials. These things tend to be bought gradually, in many small day-to-day payments. The total amount spent on these things tends to change slowly from one year to the next. For example, total fuel consumption next year will tend to be similar to what was consumed last year, so the total fuel expense will tend to be similar as well.

“Capital” expenditures are very different. These are the expenses that the City incurs when it pays for durable items such as new vehicles, equipment, rebuilt infrastructure, new buildings, and land. These expenses tend to be large, sporadic, and irregular. For example, the City might buy land for a new park in one year. That purchase would incur a cost of hundreds of thousands of dollars, and that expense will be covered with one large payment that will hit the City’s budget all at one time. That expense is irregular because it might be years before the City makes another park-related land purchase.

### **The Capital Planning Process**

The City maintains a five-year capital plan. Unlike the operational budget, which gets recreated every year, the five-year plan includes the City’s anticipated capital expenses for the upcoming year, and for the four years afterward. Five-year plans allow the City to foresee major expenses far into the future. Capital is often very expensive, so this long-term planning allows the City to secure funding in time for when it is needed.

The Capital budget process begins in November of each year. Department directors review their existing capital plans to see if any changes need to be made. It will need to be updated to reflect changes to the pricing of capital (for example, the costs of equipment can go up, or go down). It is likely that those directors already anticipated that some of their existing facilities, infrastructure, and vehicles will be due for replacement in the next five years, but the directors will need to revise the plan to account for items that can be delayed, and to account for items that need to be bought sooner.

Directors also need to make capital purchases that are responsive to changes in their operations. Each department will use operational data and input from the public to review the services that it is providing. Those services are constantly being changed to meet the needs of the public, and those changes might require a change to the infrastructure, buildings, and equipment that the department will need. Changing needs result in changes to the capital plan.

While the other Department Directors are preparing their capital plans, Casper’s Financial Services Director will be calculating sources of funding. Casper has a few key sources of capital funding, including the One Cent Sales Tax, utility revenue (collected through the



# City of Casper, Wyoming

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monthly water bill), revenue from other taxes, funding from the State and Federal governments, and savings from previous years. The Financial Services Director will calculate how much funding will be available for the upcoming year.

In February, the Department Directors present their updated capital plans to the City Manager. The City Manager will review the plans and will try to allocate the available funding among the competing interests. In March, the City Manager will present a proposed capital budget to the Casper City Council. The City Council will review and amend the updated capital plan at that time. The City Manager will merge the first year of the updated capital plan with the City's operational budget. That combined document is the Adopted Budget that you are now reading.

<b>City of Casper Total Capital Investment:</b>	<b>\$46,618,319</b>
Community and Economic Development	\$885,000
Fire-EMS Department	\$656,749
General Government	\$966,333
Parks and Open Space	\$1,771,987
Police	\$21,414,855
Solid Waste	\$4,724,500
Sport and Leisure Activities	\$2,328,914
Streets and Engineering	\$4,197,617
Water and Wastewater	\$9,672,364

<b>Sources of Funding for All Capital Projects:</b>	<b>\$46,618,319</b>
Balefill Utility Revenue	\$2,311,100
Capital Reserves	\$2,986,263
Federal Funding	\$14,987,228
Internal Operational Funding	\$1,193,972
One Cent Sales Tax Funding	\$11,111,872
Opportunity Funds	\$5,627,378
Perpetual Care Funding	\$2,170,914
Private Funding	\$225,442
Refuse Utility Revenue	\$2,413,400
Sewer Utility Revenue	\$161,000
State Funding	\$97,750
Wastewater Treatment Utility Revenue	\$2,257,000
Water Distribution Utility Revenue	\$1,075,000

## An explanation of the Major Sources of Capital Funding:

1. **One Cent Sales Tax** is the 1% general purpose sales tax that has been adopted by the voters of Natrona County. The One Cent is sent to the voters for their approval once every four years. The City is expecting to collect \$18,990,033 of sales tax revenue throughout fiscal year 2024.
2. **Utility Revenue** is collected from the five utility enterprise funds that the City maintains. Most of this funding is collected through the City's monthly utility bills.
  - a. *Water Distribution* is the service that provides water to Casper's citizens. The City is expecting to collect \$13,644,784 in water utility payments in FY 2024.
  - b. *Wastewater Collection* is the service that maintains the City's sewer network. The City is expecting to collect \$7,569,126 of sewer utility payments in FY 2024.
  - c. *Wastewater Treatment* is the operation that runs the Wastewater Treatment Plant (WWTP), which removes harmful substances from the City's sewerage. The remaining water is clean, so it can be released in to the North Platte River. The WWTP is expecting to collect \$6,967,708 in payments from the participating agencies, including Casper's own sewerage system (those payments are made from the Wastewater Collection fund) along with payments from the towns of Bar Nunn, Mills, and Evansville.
  - d. *Refuse Collection* is the weekly trash pickup service provided to Casper's citizens; this service is paid for on each monthly water bill. The City is expecting to collect \$6,600,000 in Refuse utility payments in FY 2024.
  - e. *Balefill* is the City's municipal landfill. Balefill utility fees come from the City itself (including \$1,752,600 from the City's Refuse Collection Fund), from the other participating towns, and from private waste haulers. The City is expecting to collect \$5,889,100 of utility payments like these in FY 2024.
3. **Opportunity Funds** are One Cent Funds that have been saved from previous years. Once every four years, when the One Cent is proposed to the voters, a plan is presented that includes the total amount of One Cent Revenue that is expected over the four-year cycle. If additional funds are collected beyond that amount, those funds are deposited into the City's "Opportunity Fund." These saved funds are used by the Council for special projects.
4. **Perpetual Care Funding** is generated as interest from the Perpetual Care fund. The City maintains a \$30 million fund, known as Perpetual Care, that was made with gradual payments of One Cent dollars. The fund has grown over a period of decades. The fund is held as a sinking fund so that the principal is never spent; instead, the principal generates interest revenue. That interest revenue is used to fund various needs, including capital projects.
5. **Capital Reserves** are excess funds that have accumulated in the City's primary Capital Fund (known as Fund 150). These funds accumulate as interest earned by the fund. They can also accumulate as excess funding; this funding is "excess" in that it appeared when a project ended up costing less than it was expected to cost.

6. **Private Funding** comes from various private sources, including private grants, sponsorships, bond recapture payments, and impact payments from private developers.
  
7. **Internal Operational Funding** refers to monies that are generated by the fees and other kinds of revenue that can be generated by funds other than the utility funds. This includes the recreational funds (such as the Municipal Golf Course), the Metro Animal Control fund, the Weed and Pest fund, and the Public Safety Communications fund.

## Community and Economic Development Capital Projects for FY 2024

Capital projects in this category include projects associated with the parking structure, economic development projects, and public transit. It also includes expenses associated with Lifesteps Campus, which is the set of buildings on 12<sup>th</sup> Street that are used by the Casper Housing Authority for its operations.

<b>Total Investment in Community and Economic Development Capital Projects:</b>	<b>\$885,000</b>
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<b>Improvements to Buildings</b>	<b>\$565,000</b>
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- Community Development - Update Parking Garage Elevators
- Community Development - Lifesteps Campus Replace Sprinkler System
- Community Development - Lifesteps Campus - HVAC for Bldg L
- Community Development - Housing Authority Lifesteps Project
- Public Transit - Replace bus garage floor

<b>Light Equipment</b>	<b>\$295,000</b>
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- Community Development - Lifesteps Campus - Misc Improvements
- Public Transit - 12 Passenger Bus - State Funded
- Public Transit - 16 Passenger Bus - Federally Funded

<b>Improvements Other Than Buildings</b>	<b>\$25,000</b>
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- Public Transit - HVAC Install at the Transit Office

<b>Sources of Funding for Community and Economic Development Capital Projects:</b>	<b>\$885,000</b>
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- |                            |           |
|----------------------------|-----------|
| Capital Reserves           | \$387,043 |
| Federal Funding            | \$151,750 |
| One Cent Sales Tax Funding | \$248,457 |
| State Funding              | \$97,750  |

## Fire-EMS Department Capital Projects for FY 2024

The Fire-EMS Department responds to fires and to the endless variety of other life-threatening emergencies that occur within the City of Casper. Capital in this category includes fire station-related improvements, new fire trucks, and major life-safety equipment.

<b>Total Investment in Fire-EMS Department Capital Projects:</b>	<b>\$656,749</b>
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<b>Light Equipment</b>	<b>\$273,514</b>
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- Fire EMS Department - Replace Fire CRR Vehicles (3)
- Fire EMS Department - Replacement Extrication Equipment
- Fire EMS Department - Red Boat Motor: Merc Jet 40 HP
- Fire EMS Department - Station 5 Extractor and Gear Dryer
- Fire EMS Department - Replace Chief/Captain Vehicles (3)
- Fire EMS Department - Station 1 Gear Drying Cabinet
- Fire EMS Department - Station 3 Gear Drying Cabinet

<b>Technology - Capital</b>	<b>\$74,415</b>
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- Fire EMS Department - All Band Portable Radios

<b>Improvements to Buildings</b>	<b>\$308,820</b>
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- Fire EMS Department - Station 3 Steel Roof Replacement

<b>Sources of Funding for Fire-EMS Department Capital Projects:</b>	<b>\$656,749</b>
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- |                            |           |
|----------------------------|-----------|
| Capital Reserves           | \$187,820 |
| One Cent Sales Tax Funding | \$339,929 |
| Private Funding            | \$129,000 |

## General Government Capital Projects for FY 2024

General Government capital expenses include capital that is needed for the basic administrative functioning of the City. Many of these expenses are associated with the City’s administrative operations (City Manager’s Office, Finance, City Attorney, Human Resources, etc.) and with equipment needed for the City’s building maintenance operation (known as the "Buildings and Structures" division). It also includes major technology purchases.

<b>Total Investment in General Government Capital Projects:</b>	<b>\$966,333</b>
<b>Improvements to Buildings</b>	<b>\$408,333</b>
City Manager - OC17 Support - Nicolaysen Museum	
Buildings and Structures - City Hall Elevator Modernization	
Property Insurance - Property Fund - Building Rep FY24	
<b>Technology - Capital</b>	<b>\$148,000</b>
City Attorney - Photocopier for Attorney's Office	
Information Systems - Cybersecurity Intrusion Detection	
Information Systems - AV System Upgrades FY24	
<b>Light Equipment</b>	<b>\$410,000</b>
Fleet Maintenance - Portable Lifts Replacement	
Buildings and Structures - Purchase Sewer Inspection Equipment	
Property Insurance - Property Fund - Vehicles FY24	

<b>Sources of Funding for General Government Capital Projects:</b>	<b>\$966,333</b>
Capital Reserves	\$88,000
Federal Funding	\$40,000
Internal Operational Funding	\$595,000
One Cent Sales Tax Funding	\$223,333
Private Funding	\$20,000

# City of Casper, Wyoming

## Parks and Open Space Capital Projects for FY 2024

Capital projects in this category include those that are associated with city parks, the Highland Park Cemetery, and the City's weed and pest operation.

**Total Investment in Parks and Open Space Capital Projects: \$1,771,987**

**Improvements Other Than Buildings \$1,342,366**

- Parks - Trail Maintenance
- Parks - Washington Park Revival Phase 1
- Parks - Raw Water Tie-Ins
- Parks - Contracted work for the Installation of the Baseline Flow Meters
- Parks - Rebuild Pump at Crossroads Park

**Light Equipment \$379,621**

- Parks - Replace Trim Mower 83234
- Parks - Replace Trim Mower 83264
- Parks - Replace Trailer 83306
- Parks - Replace Trailer 83307
- Cemetery - Replace 90964 Toro Workman
- Weed & Pest - Replace Pickup Truck 83279
- Weed & Pest - Replace Harper Deweze Mower 83295
- Weed & Pest - Replace Arctic Cat ATV 81054
- Weed & Pest - Trade Tractor (Unit 83281) for a Weed Sprayer

**Improvements to Buildings \$50,000**

- Parks - Stuckenhoff Shooter's Complex Parking Lot Improvements

**Sources of Funding for Parks and Open Space Capital Projects: \$1,771,987**

- Capital Reserves \$40,000
- Federal Funding \$570,964
- Internal Operational Funding \$256,505
- One Cent Sales Tax Funding \$844,076
- Private Funding \$60,442

## Police Capital Projects for FY 2024

Police capital projects include new police cars, the renovation of the Casper Business Center building, police technology, and of crime-fighting equipment.

<b>Total Investment in Police Capital Projects:</b>	<b>\$21,414,855</b>
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- Police Administration - Computer Forensics Server Storage
- Police Administration - New Police Station
- Police Administration - 252 Marked Unit
- Police Administration - 225 Marked Unit
- Police Administration - 263 Marked Unit
- Police Administration - 202 Marked Unit
- Police Administration - 201 Marked Unit
- Police Administration - 256 Marked Unit
- Police Administration - 238 Marked Unit
- Police Administration - 220 Marked Unit
- Police Administration - 229 Marked Unit
- Police Administration - 260 Marked Unit
- Police Administration - 221 Marked Unit
- Police Administration - 10119 Unmarked Unit
- Metro Animal Shelter - Metro Cat Condo
- Metro Animal Shelter - Metro Fence Exercise Area
- Metro Animal Shelter – Replace Unit 939 Metro Truck
- Public Safety Communications - Fire Suppression at 911 Dispatch Center

<b>Sources of Funding for Police Capital Projects:</b>	<b>\$21,414,855</b>
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- |                              |              |
|------------------------------|--------------|
| Capital Reserves             | \$2,150,000  |
| Federal Funding              | \$12,224,514 |
| Internal Operational Funding | \$226,467    |
| One Cent Sales Tax Funding   | \$1,186,496  |
| Opportunity Funds            | \$5,627,378  |



## Solid Waste Capital Projects for FY 2024

Solid Waste capital projects include projects associated with the Refuse Collection operation (daily curbside trash pickup) and with the operation of the City's landfill.

<b>Total Investment in Solid Waste Capital Projects:</b>	<b>\$4,724,500</b>
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<b>Light Equipment</b>	<b>\$429,975</b>
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- Refuse Collection - Container Truck /REPL 222267
- Refuse Collection – Material Recycling Facility Dust Collector
- Refuse Collection - Power Washer - CoMB Area
- Refuse Collection - Residential Trash Container Washer
- Balefill - Replace Power Washer - LF Wash Bay
- Balefill - Roll Off Bins at Transfer Station
- Balefill - 800 mghz vehicle mounted radios
- Balefill - 800 mghz portable radios
- Balefill - Compact "Ventrac" lawnmower

<b>Heavy Equipment</b>	<b>\$3,472,275</b>
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- Refuse Collection - Side Load Garbage Truck (Replace unit 222283)
- Refuse Collection - Side Load Garbage Truck (Replace unit 222284)
- Refuse Collection - Side Load Garbage Truck - New
- Refuse Collection - Front Load Garbage Trk (Replace unit 222276)
- Refuse Collection - Front Load Garbage Trk (Replace unit 222288)
- Refuse Collection – Material Recycling Commodity Trailers (Replace unit 141404)
- Balefill - Excavator/NEW
- Balefill - Landfill Compactor (Replacement for unit 141402)

<b>Buildings</b>	<b>\$170,250</b>
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- Refuse Collection - Co-Ray Vac Heating W. CoMB Bay
- Balefill - Landfill Equipment Maintenance Bay
- Balefill - Sanitary line in Landfill Wash Bay
- Balefill - Connect Leachate Piping in Baler
- Balefill - Garage Door at Biosolids

<b>Improvements Other Than Buildings</b>	<b>\$380,000</b>
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- Refuse Collection - Recycling Depot Infrastructure Improvements
- Balefill - Landfill Fencing
- Balefill - Special Waste Rain Gutter Repairs

# City of Casper, Wyoming

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Balefill - Solid Waste Asphalt (Road and Parking Lot) Improvements  
Balefill - Storm Water Infrastructure Improvements at the Balefill facility  
Balefill - FY24 Air Conditioning Upgrades

**Technology - Capital** **\$272,000**

Balefill - Thermal Monitors to detect heat/fires at the Balefill

**Sources of Funding for Solid Waste Capital Projects:** **\$4,724,500**

Balefill Utility Revenue	\$2,311,100
Refuse Utility Revenue	\$2,413,400

# City of Casper, Wyoming

## Sport and Leisure Activities Capital Projects for FY 2024

Capital expenses in this area include capital for the Ford Wyoming Center, the City's pools, the Ice Arena, the Recreation Center, the Fort Caspar Museum, the City's public ballfields, the City's tennis courts, the Municipal Golf Course, and the Hogadon Ski Area.

<b>Total Investment in Sport and Leisure Activities Capital Projects:</b>	<b>\$2,328,914</b>
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<b>Improvements to Buildings</b>	<b>\$2,170,914</b>
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Aquatics – Casper Family Aquatic Center Roof Replacement

<b>Light Equipment</b>	<b>\$92,000</b>
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Municipal Golf Course - Additional Greens Roller

Municipal Golf Course - Leased Yamaha UTV Purchase

Municipal Golf Course - JD Turf Gator Replacement 1

Municipal Golf Course - JD Turf Gator Replacement 2

Municipal Golf Course - JD Turf Gator Replacement 3

Municipal Golf Course - JD Turf Gator Replacement 4

<b>Improvements Other Than Buildings</b>	<b>\$50,000</b>
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Municipal Golf Course - Muni Cart Path Improvements

Ford Wyoming Center - Overflow Parking Lot Access Road/Gate

<b>Technology - Capital</b>	<b>\$16,000</b>
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Hogadon Ski Area - Cell Phone Booster

<b>Sources of Funding for Sport and Leisure Activities Capital Projects:</b>	<b>\$2,328,914</b>
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Internal Operational Funding	\$116,000
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One Cent Sales Tax Funding	\$26,000
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Perpetual Care Funding	\$2,170,914
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Private Funding	\$16,000
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## Streets and Engineering Capital Projects for FY 2024

Capital expenses in this area include road reconstruction projects, road maintenance equipment for the Streets Division, and technological equipment for the City’s Engineering Division.

<b>Total Investment in Streets and Engineering Capital Projects:</b>	<b>\$4,197,617</b>
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<b>Improvements Other Than Buildings</b>	<b>\$3,684,950</b>
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- Streets - Westridge Improvements Phase 2
- Streets - Bryan Evansville Road Improvements
- Streets – “K” St. Project – St. Mary Street to Bryan Stock Trail
- Streets - Shannon & 8th Storm sewer and Waterline Replacement
- Streets – “A” Street Storm Drainage Improvements
- Streets – I-25 Enhancements (WYDOT Marginal Project #2)

<b>Light Equipment</b>	<b>\$160,000</b>
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- Engineering Division - Surveying Equipment
- Streets – Replace Unit 151569 (One Ton 4x4 Flat Bed Truck)
- Streets – Purchase two Graco Buggy's for Traffic Street-line Painting
- Streets - 2 Graco Sprayers for Traffic Street-line Painting

<b>Heavy Equipment</b>	<b>\$250,000</b>
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- Streets - Material Stacker for Ice Shed

<b>Technology - Capital</b>	<b>\$102,667</b>
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- Streets - Misc Traffic Equipment

<b>Sources of Funding for Streets and Engineering Capital Projects:</b>	<b>\$4,197,617</b>
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- |                            |             |
|----------------------------|-------------|
| Capital Reserves           | \$133,400   |
| One Cent Sales Tax Funding | \$4,064,217 |

## Water and Wastewater Capital Projects for FY 2024

Capital expenses in this area include capital to replace water lines, sewer lines, sewerage lift stations, water booster stations, water storage tanks, equipment at the Wastewater Treatment Plant. It also includes “oversizing reimbursements,” which compensate developers for when they install water and sewer lines that are larger than those needed by that specific housing development (this oversized capacity allows the City to run water through that development and out to the neighborhoods beyond). This also includes the vehicles, equipment, and buildings related to those operations.

<b>Total Investment in Water and Wastewater Capital Projects:</b>	<b>\$9,672,364</b>
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<b>Buildings</b>	<b>\$1,500,000</b>
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Water Distribution - Water Garage Meter Building

<b>Improvements Other Than Buildings</b>	<b>\$7,712,364</b>
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Water Distribution - FY24 Misc Water Main Replacements

Water Distribution - FY24 Over Sizing Reimbursement

Water Distribution - FY24 Booster Station Renovations

Water Distribution - FY24 Paving

Water Distribution - FY24 Water Line Materials

Water Distribution - Sun I South Tank Interior Repairs

Water Distribution - URCR 8-Inch Control Valve Replacement

Water Distribution - Test Meter

Wastewater Collections - FY24 Oversizing Reimbursement

Wastewater Collections - FY24 Misc Sewer Main Replacement

Wastewater Collections - Izaak Walton Lift Station Panel Rep

Wastewater Treatment Plant - MCC Replacement Project

Wastewater Treatment Plant - FY24 Dewatering Building HVAC Repla

Wastewater Treatment Plant - Bar Nunn 2 Lift Station Generator

Wastewater Treatment Plant - North DAFT Pressure Tank and Controls

Wastewater Treatment Plant - North DAFT Tank Chain Replacement

Wastewater Treatment Plant - FY24 AB Basin Diffuser Replacement

Wastewater Treatment Plant - Dewatering Building Sludge Grinder

Wastewater Treatment Plant - FY24 RWWS Interceptor Improvements

Wastewater Treatment Plant - Centrifuge Sludge Feed Pump #1

<b>Light Equipment - Replacement</b>	<b>\$220,000</b>
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Water Distribution - Extended Cab Pickup - 660242

Water Distribution - Extended Cab Pickup - 660232

# City of Casper, Wyoming

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Water Distribution - Small Vactor Replacement (660219)

Wastewater Treatment Plant - Utility Cart - 660243

**Technology - Capital** **\$35,000**

Water Distribution - URCR Telemetry Improvements

Wastewater Treatment Plant - Industrial Pretreatment Software

**Technology - Replacement** **\$25,000**

Wastewater Collections - Amoco Lift Station PLC and Communication  
equipment

**Light Equipment** **\$180,000**

Wastewater Collections - Extended Cab Pickup - 660244

Wastewater Treatment Plant - FY24 Equipment Replacements

<b>Sources of Funding for Water and Wastewater Capital Projects:</b>	<b>\$9,672,364</b>
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Federal Funding	\$2,000,000
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One Cent Sales Tax Funding	\$4,179,364
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Sewer Utility Revenue	\$161,000
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Wastewater Treatment Utility Revenue	\$2,257,000
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Water Distribution Utility Revenue	\$1,075,000
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# City of Casper, Wyoming

## 5 Year Capital Plan - Total Expenditure by Work Group

Work Group	2024	2025	2026	2027	2028	Total
Aquatics	(\$2,170,914)	(\$904,138)	(\$2,308,138)	(\$14,965,138)	(\$876,138)	<b>(\$21,224,466)</b>
Balefill	(\$2,311,100)	(\$3,360,550)	(\$3,055,314)	(\$4,146,856)	(\$2,111,800)	<b>(\$14,985,620)</b>
Buildings and Structures	(\$190,000)	(\$175,000)				<b>(\$365,000)</b>
Cemetery	(\$49,116)	(\$283,000)			(\$66,000)	<b>(\$398,116)</b>
City Attorney	(\$8,000)					<b>(\$8,000)</b>
City Manager	(\$33,333)	(\$100,000)	(\$100,000)	(\$100,000)	(\$66,667)	<b>(\$400,000)</b>
Code Enforcement		(\$50,000)	(\$60,000)			<b>(\$110,000)</b>
Community Development	(\$475,000)	(\$582,000)	(\$310,000)	(\$290,000)	(\$225,000)	<b>(\$1,882,000)</b>
Engineering Division	(\$45,000)		(\$80,000)			<b>(\$125,000)</b>
Fire EMS Department	(\$656,749)	(\$2,541,586)	(\$1,218,435)	(\$6,399,290)	(\$22,000,000)	<b>(\$32,816,060)</b>
Fleet Maintenance	(\$95,000)	(\$95,000)	(\$75,000)			<b>(\$265,000)</b>
Ford Wyoming Center	(\$20,000)	(\$283,000)	(\$490,000)	(\$513,310)	(\$968,000)	<b>(\$2,274,310)</b>
Fort Caspar Museum		(\$1,934,316)	(\$392,865)	(\$2,889,867)	(\$108,000)	<b>(\$5,325,048)</b>
Hogadon Ski Area	(\$16,000)	(\$5,081,000)	(\$795,000)	(\$535,000)	(\$768,000)	<b>(\$7,195,000)</b>
Ice Arena		(\$4,400,000)	(\$212,000)	(\$121,000)	(\$343,000)	<b>(\$5,076,000)</b>
Information Systems	(\$140,000)	(\$695,000)	(\$100,000)	(\$100,000)		<b>(\$1,035,000)</b>
Metro Animal Shelter	(\$219,467)	(\$156,622)	(\$108,011)	(\$112,651)	(\$117,557)	<b>(\$714,308)</b>
Municipal Golf Course	(\$122,000)	(\$1,126,000)	(\$441,179)	(\$1,360,000)	(\$5,200,000)	<b>(\$8,249,179)</b>
Parks	(\$1,466,366)	(\$824,250)	(\$817,000)	(\$1,103,000)	(\$375,000)	<b>(\$4,585,616)</b>
Police Administration	(\$21,188,388)	(\$1,891,264)	(\$1,702,995)	(\$1,079,046)	(\$944,402)	<b>(\$26,806,095)</b>
Property Insurance	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	(\$500,000)	<b>(\$2,500,000)</b>
Public Safety Communications	(\$7,000)					<b>(\$7,000)</b>
Public Transit	(\$410,000)					<b>(\$410,000)</b>
Recreation Center		(\$218,000)	(\$1,831,000)	(\$1,029,000)	(\$1,592,000)	<b>(\$4,670,000)</b>
Refuse Collection	(\$2,413,400)	(\$2,043,934)	(\$1,998,103)	(\$2,077,375)	(\$2,586,556)	<b>(\$11,119,368)</b>
Sports & Athletics		(\$1,449,000)	(\$1,140,000)	(\$805,000)	(\$563,000)	<b>(\$3,957,000)</b>
Streets	(\$4,152,617)	(\$5,803,000)	(\$5,453,000)	(\$3,990,000)	(\$11,990,000)	<b>(\$31,388,617)</b>
Wastewater Collections	(\$1,161,000)	(\$1,585,000)	(\$1,535,000)	(\$1,550,000)	(\$1,600,000)	<b>(\$7,431,000)</b>
Wastewater Treatment Plant	(\$4,257,000)	(\$2,475,000)	(\$2,125,000)	(\$11,275,000)	(\$2,275,000)	<b>(\$22,407,000)</b>
Water Distribution	(\$4,254,364)	(\$14,750,000)	(\$2,930,000)	(\$2,675,000)	(\$1,858,333)	<b>(\$26,467,697)</b>
Weed & Pest	(\$256,505)	(\$330,000)	(\$63,000)	(\$78,750)	(\$63,000)	<b>(\$791,255)</b>
<b>Report Total:</b>	<b>(\$46,618,319)</b>	<b>(\$53,636,660)</b>	<b>(\$29,841,040)</b>	<b>(\$57,695,283)</b>	<b>(\$57,197,453)</b>	<b>(\$244,988,754)</b>

## LONG TERM FINANCIAL PLAN

The General Fund's reserve level allows for careful consideration to be given to potential adjustments which can result in a gradual change in service levels, if necessary, over time. The focus of a Financial Plan is to manage through a potentially long-term economic decline, methodically reducing costs and utilizing accumulated reserves, to attempt to avoid abrupt changes and disruptions in services.

The reserve policy was amended in 2021 to adopt reserve standards established by the Government Finance Officers Association (GFOA), in addition to evaluating the current needs of the City. Currently the City's General Fund holds 120 days in reserves (\$16.3 M).

The 2021 COVID-19 pandemic effects are still being felt throughout the City in the form of high inflation and long lead times. There is not another period in recent years to compare the current economic conditions. High inflation increases sales taxes, however it also increases expenses and the FY24 budget has been adjusted to reflect these conditions. Long term impacts are expected to continue to drive prices of goods and services higher as supplies continue to be limited.

The City's workforce has also been impacted by high local prices and the City has built a 3.5% increase into the FY24 budget. Unemployment, which was extremely high during the pandemic, has normalized as businesses return to normal. Overall staffing has remained consistent and is not expected to have significant increases over the long term.

Overall, the Long-Term Financial Plan assumes revenues and expenses will continue to rise with inflation although at a slower pace. The plan is reviewed and adjustments are made to ensure the City is staying on track. Admittedly, the Plan becomes less accurate the further out a forecast is developed, but it will still provide guide posts for management to use in determining resource availability for future service levels. At this time, it is uncertain how the current economic conditions will affect future service needs, the required resources and staffing needed to meet these needs.

Specific actions will be required to allow this plan to become reality. During FY24, scenarios will be developed for various service areas providing details on potential new service levels. The scenarios will also provide details on the personnel, facilities and other resources necessary to deliver the new level of services. A realistic account of the costs and benefits associated with each scenario along with the estimate of time required for implementation will be provided for consideration.



# City of Casper, Wyoming

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Available revenues, mainly above-the-cap funding and the spending rate of reserves, are important to the execution of the long-term plan. The State biennium currently provides for Above-the-Cap mineral taxes. The City is anticipating the receipt of \$7,212,537 in FY24 which is an increase from FY23 of 54.84%. Prior to FY24, Above-the-Cap taxes has been used to supplement operations in the General Fund. For FY24, due to the unknown future of this revenue source, the City has segregated these funds into a Special Revenue fund and designated the use of these funds to one-time operational needs.

Budget versus actual results will continue to be evaluated and reported to the City Manager and be available on the City's website.

## FUND RESERVES SUMMARY

### **Fund Reserves**

As detailed in the Financial & Budget Policies, fund reserves should be maintained at adequate levels to ensure stable service delivery, meet future needs, and protect against financial instability of the City. Fund reserve balances are the financial resources of funds with portions of these funds being designated or reserved for certain purposes by policy.

For most funds, fund reserve balances have components that are considered designated or reserved for certain purposes. These can be funds reserved to provide operating reserves, emergency and stabilization reserves, debt service reserves, capital asset replacement reserves, and reserves specific to certain unique operating aspects of a certain fund.

Any amounts that exceed the total calculated or designated reserved fund equity balances are considered undesignated fund equity and are available for appropriation.

In 2022, the City Manager updated the reserve policy to reflect changes over the past several years. A major policy change was to focus on a cash balance versus a fund balance. This change restricted cash in the bank from being spent in excess of reserves. Reserves are recalculated annually.

The following section details the current reserve policy as of June 30, 2023:

#### **General Fund:**

Operating Reserve: 120 days of budgeted operating expense as calculated from most recent Council approved annual budget.

#### **Weed and Pest Fund:**

Operating Reserve: 90 days of budgeted operating expense as calculated from the most recent Council approved annual budget.

#### **Water/Sewer/WWTP/Refuse/Balefill Funds:**

Operating Reserve: 90 days of budgeted operating expense as calculated from most recent Council approved annual budget.

Capital Reserve: One-year annual depreciation expense as taken from most recent annual audit.

Debt Service Reserve: The greater of one-year annual principal payments or as mandated through negotiated contractual agreements and/or terms of debt issuance agreements.

#### **Golf Fund:**

Capital Reserve: One-year annual depreciation expense as taken from most recent annual audit.

#### **Maintenance/Buildings and Structures Funds:**

Operating Reserve: 30 days of budgeted operating expense as calculated from the most recent Council approved annual budget.

#### **Property Insurance Fund:**

Operating Reserve: Most recent five-year average of actual out-of-pocket claims expense.

## **Fiscal Year 2024 Budgeted Reserves**

The General Fund's calculated reserves is \$16,302,192 which is calculated based on FY24 budgeted expenditures less capital, debt service and transfers. The FY24 budget is balanced and does not require any reserves to meet current service demands. The fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$1,519,648.

The Weed & Pest's calculated reserves is \$211,286 which is calculated based on FY24 budgeted expenditures less capital, debt service and transfers. The fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$1,111,255.

The City's utilities and solid waste facilities have multiple reserves which are detailed as follows:

Water Distribution - Calculated operating reserves of \$3,317,323 which is calculated based on FY24 budgeted expenditures less capital, debt service and transfers. Calculated capital reserves of \$2,530,044 which is calculated based on FY22 audited depreciation. Calculated debt service reserves of \$850,000 which equals 1 years of annual principal payments for debt. The City is also required to maintain a reserve of \$850,000 for this fund which is considered to be part of the above listed reserves and is not separately set aside. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$14,336,152.

Sewer - Calculated operating reserves of \$1,831,120 which is calculated based on FY24 budgeted expenditures less capital, debt service and transfers. Calculated capital reserves of \$817,607 which is calculated based on FY22 audited depreciation. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$5,738,478.

Waste Water Treatment Plant - Calculated operating reserves of \$1,379,534 which is calculated based on FY24 budgeted expenditures less capital, debt service and transfers. Calculated capital reserves of \$2,429,576 which is calculated based on FY22 audited depreciation. Calculated debt service reserves of \$567,266 which equals 1 years of annual principal payments for debt. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$8,449,771.

Refuse Collection - Calculated operating reserves of \$1,983,271 which is calculated based on FY24 budgeted expenditures less capital, debt service and transfers. Calculated capital reserves of \$765,940 which is calculated based on FY22 audited depreciation. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$2,124,152.

Balefill - Calculated operating reserves of \$1,771,378 which is calculated based on FY24 budgeted expenditures less capital, debt service and transfers. Calculated capital reserves of \$1,991,125 which is calculated based on FY22 audited depreciation. Calculated debt service reserves of \$334,038 which equals 1 years of annual principal payments for debt.

# City of Casper, Wyoming

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This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$2,704,914.

Golf - Calculated capital reserves of \$231,600 which is calculated based on FY24 audited depreciation. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$356,498.

Buildings and Structures - Calculated operating reserves of \$129,643 which is calculated based on FY24 budgeted expenditures less capital, debt service and transfers. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$454,604.

Property Insurance - Calculated operating reserves of \$445,119 which is calculated based on a five-year average of actual out-of-pocket claims. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$152,777.

In addition to reserves which are determined by policy, there are additional reserves/restrictions which are set by Council resolution or authoritative guidance and are therefore unavailable for appropriation:

## General Fund

- The City holds funds as customer deposits (\$28,991 FY24) which are reserved and not available for appropriation.
- The City has received payments from the National Opioid Settlement Fund in the amount of \$523,062. These funds are restricted to uses defined by the settlement. Until the City Council determines a use for these funds so they remain restricted and unbudgeted.

## Perpetual Care

- The City Council, by resolution, has restricted \$30,615,000 in the perpetual care fund as corpus for subsidizing recreational programs, maintenance on 1 cent funded buildings, and urban forestry. The expected earnings on the corpus is allocated to the programs annually.

## Revolving Land

- The purpose of the revolving land fund is to provide funding from the sale of City held property for other more beneficial property. The fund, while it is not included in the reserve policy, has a practical reserve of \$1,000,000. This fund is currently short \$197,479 of the reserve however upcoming property sales should restore this fund to above reserves by the end of FY24.

# Debt



## Debt

### Outstanding Debt by Type – All Funds

#### Business-Type Activities

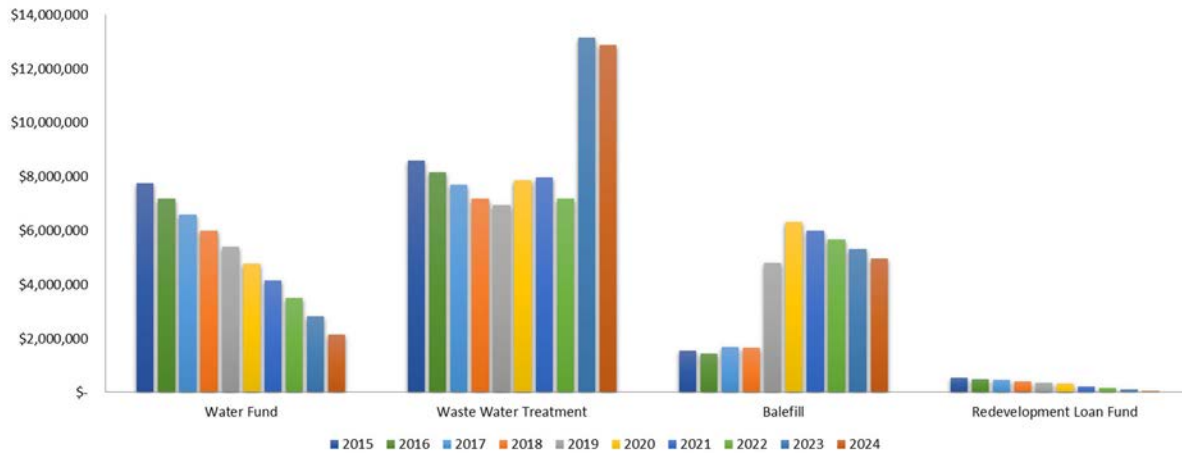
At End of Fiscal Year	Water Fund	Waste Water		Sewer	Golf Course Fund	Redevelopment Loan Fund	Total Primary Government
		Treatment	Balefill				
2006	\$ 6,930,584	1,401,017	-	-	503,673	634,000	9,469,274
2007	\$ 7,952,944	5,995,891	-	-	497,814	634,000	15,080,649
2008	\$ 8,661,925	10,500,000	2,189,530	-	491,721	634,000	22,477,176
2009	\$ 8,313,328	10,088,955	2,106,137	-	485,384	634,000	21,627,804
2010	\$ 8,517,836	9,652,432	2,014,580	461,070	478,794	634,000	21,758,712
2011	\$ 10,091,766	9,217,553	1,922,480	467,129	471,940	634,000	22,804,868
2012	\$ 9,365,485	8,789,599	1,830,493	-	-	619,000	20,604,577
2013	\$ 8,830,072	8,347,901	1,733,725	-	-	599,000	19,510,698
2014	\$ 8,296,341	8,673,884	1,637,824	-	-	574,000	19,182,049
2015	\$ 7,747,711	8,593,769	1,539,475	-	-	534,000	18,414,955
2016	\$ 7,183,536	8,141,312	1,437,789	-	-	494,000	17,256,637
2017	\$ 6,600,544	7,691,068	1,695,404	-	-	454,000	16,441,016
2018	\$ 6,013,005	7,181,454	1,653,790	-	-	414,000	15,262,249
2019	\$ 5,401,982	6,967,214	4,805,386	-	-	364,000	17,538,582
2020	\$ 4,777,929	7,857,799	6,330,869	-	-	314,000	19,280,597
2021	\$ 4,142,984	7,962,244	6,004,075	-	-	214,000	18,323,303
2022	\$ 3,493,571	7,173,036	5,670,700	-	-	164,000	16,501,307
2023	\$ 2,826,285	13,140,962	5,327,763	-	-	109,000	21,404,010
2024	\$ 2,148,796	12,880,140	4,977,049	-	-	54,000	20,059,985

Projected\*

\*If related projects have not been completed, repayment schedules are estimated based on the best available information. All outstanding debts shown are as of the last day of each fiscal year (June 30).

The City of Casper has no General Obligation debt. Small equipment leases are excluded from this schedule.

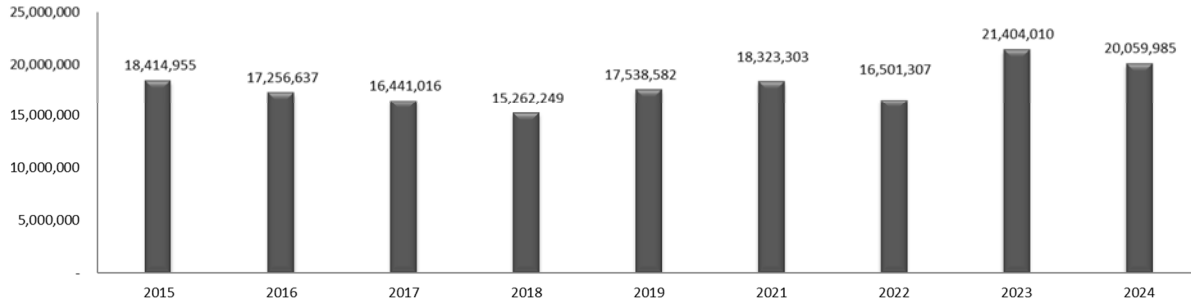
#### Debt Changes in Enterprise Operations FY 2015 to 2024



# City of Casper, Wyoming

## Total City Debts- All Enterprise Operations Combined Casper Has No General Obligation Debt

(FY 2015 to FY 2024)



## Outstanding Debt Projected & Unaudited

During FY 2024

Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/24	Payment Frequency	Rate	Last Payment Date
Water	SLIB	90,345	2,347	92,692	-	Annual	2.50%	6/1/2024
Water	SLIB	180,935	6,870	187,805	93,169	Annual	2.50%	8/1/2025
Water	SLIB	87,171	9,050	96,221	272,539	Annual	2.50%	9/1/2026
Water	SLIB	32,951	3,421	36,372	103,549	Annual	2.50%	8/1/2026
Water	SLIB	85,045	11,176	96,221	361,062	Annual	2.50%	8/1/2027
Water	SLIB	65,218	8,570	73,788	275,521	Annual	2.50%	10/1/2027
Water	SLIB ARRA	129,146	28,206	157,352	996,774	Annual	2.50%	9/15/2030
Water	SLIB ARRA	6,608	-	6,608	46,252	Annual	0.00%	9/15/2030
Waste Water Treatment Plant	SLIB	595,316	78,229	673,545	2,512,083	Annual	2.50%	12/1/2027
Waste Water Treatment Plant	SLIB	100,031	58,955	158,986	2,234,121	Quarterly	2.50%	7/15/2042
Waste Water Treatment Plant	SLIB	13,737	-	13,737	133,935	Quarterly	0.00%	5/1/2026
Waste Water Treatment Plant	SLIB	-	-	-	8,000,000	Annual	2.50%	*
Balefill	SLIB	124,099	16,073	140,172	521,503	Annual	2.50%	4/1/2028
Balefill	SLIB	226,615	115,559	342,174	4,455,546	Annual	2.50%	9/1/2039
Redevelopment Loan Fund	US HUD	55,000	4,887	59,887	54,000	Annual	5.97%	8/1/2024
		\$ 1,792,217	\$ 343,343	\$ 2,135,560	\$20,060,054			

# City of Casper, Wyoming

During FY 2023								
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/23	Payment Frequency	Rate	Last Payment Date
Water	SLIB	91,575	2,283	93,858	-	Annual	2.50%	9/21/2022
Water	SLIB	91,683	4,538	96,221	90,345	Annual	2.50%	6/1/2024
Water	SLIB	87,213	9,008	96,221	274,104	Annual	2.50%	8/1/2025
Water	SLIB	85,130	11,091	96,221	359,710	Annual	2.50%	9/1/2026
Water	SLIB	32,167	4,205	36,372	136,500	Annual	2.50%	8/1/2026
Water	SLIB	83,029	13,192	96,221	446,107	Annual	2.50%	8/1/2027
Water	SLIB	63,747	10,085	73,832	340,739	Annual	2.50%	10/1/2027
Water	SLIB ARRA	126,136	31,216	157,352	1,125,920	Annual	2.50%	9/15/2030
Water	SLIB ARRA	6,608	-	6,608	52,860	Annual	0.00%	9/15/2030
Waste Water Treatment Plant	SLIB	581,573	91,972	673,545	3,107,399	Annual	2.50%	12/1/2027
Waste Water Treatment Plant	SLIB	162,070	56,761	218,831	2,334,152	Quarterly	2.50%	7/15/2042
Waste Water Treatment Plant	SLIB	13,737	-	13,737	147,672	Quarterly	0.00%	5/1/2034
Waste Water Treatment Plant	SLIB	-	-	-	7,551,739	Annual	2.50%	*
Balefill	SLIB	120,956	19,216	140,172	645,602	Annual	2.50%	4/1/2028
Balefill	SLIB	221,586	120,588	342,174	4,682,161	Annual	2.50%	9/1/2039
Redevelopment Loan Fund	US HUD	55,000	8,157	63,157	109,000	Annual	5.92%	8/1/2024
		\$ 1,822,209	\$ 374,155	\$ 2,141,365	\$21,404,010			

WWDC is the Wyoming Water Development Commission, an agency of the State of Wyoming.

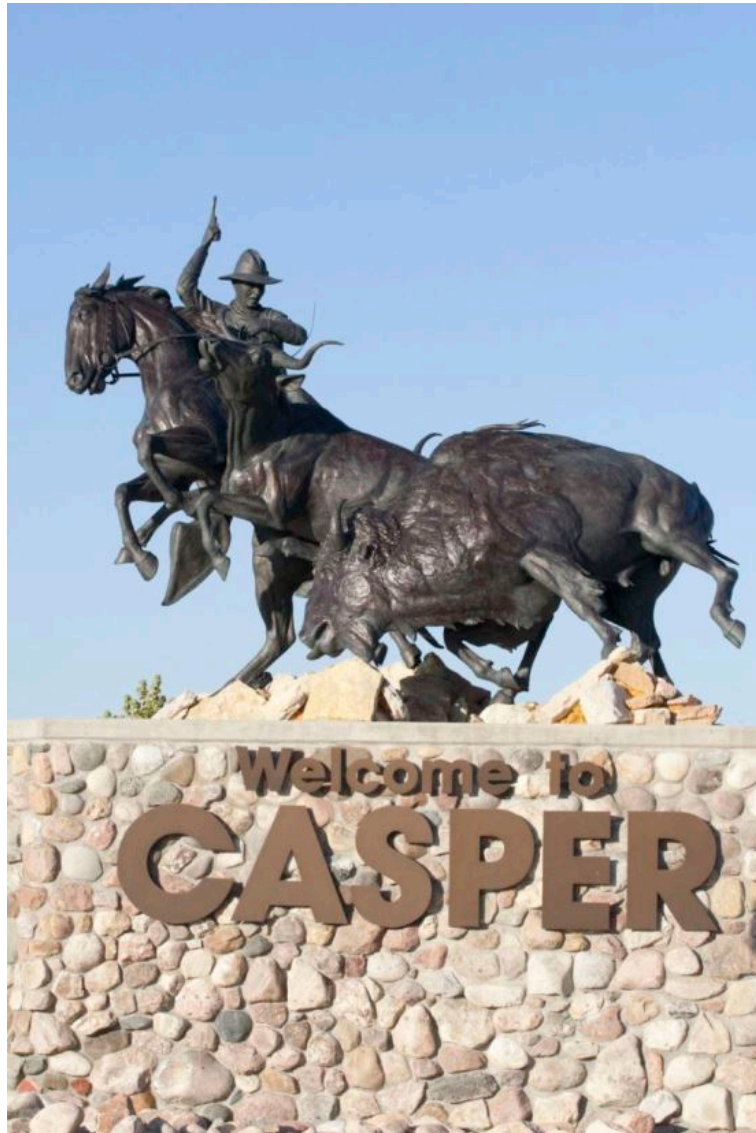
SLIB is the Wyoming State Land and Investment Board, an agency of the State of Wyoming.

SLIB ARRA are loans are associated with American Recovery & Reinvestment Act Projects.

\*If related projects have not been completed, repayment schedules are estimated based on the best available information.



# General Fund



# City of Casper, Wyoming

General Fund Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	(\$51,591,596)	(\$54,127,326)	(\$54,990,602)	(\$53,371,132)	-1%
Local Taxes	(\$4,642,410)	(\$5,368,052)	(\$5,368,052)	(\$6,235,890)	16%
Licences and Permits	(\$6,241,808)	(\$5,845,236)	(\$5,598,536)	(\$5,602,477)	-4%
Intergovernmental	(\$33,356,026)	(\$34,918,567)	(\$36,281,012)	(\$32,440,313)	-7%
Goods and Svcs Rev	(\$4,389,335)	(\$4,855,582)	(\$4,507,560)	(\$4,914,069)	1%
Fines and Forfeits	(\$1,731,986)	(\$1,285,690)	(\$1,285,000)	(\$1,285,000)	0%
Misc Revenue	(\$982,788)	(\$1,789,389)	(\$1,932,632)	(\$2,889,503)	61%
Other Sources	(\$247,243)	(\$64,810)	(\$17,810)	(\$3,880)	-94%
<b>Expense</b>	<b>\$49,856,628</b>	<b>\$62,615,086</b>	<b>\$60,533,527</b>	<b>\$53,343,428</b>	<b>-15%</b>
Personnel Services	\$32,520,385	\$35,136,311	\$35,632,966	\$37,029,208	5%
Materials & Supplies	\$3,263,351	\$4,005,126	\$4,245,953	\$3,614,010	-10%
Contractual Services	\$4,773,172	\$5,742,828	\$5,594,650	\$5,291,453	-8%
Capital Outlay	\$200,664	\$46,714	\$34,484	\$0	-100%
Debt Service	\$603,040	\$0	\$0	\$0	0%
Transfers Out	\$4,630,540	\$13,039,861	\$10,493,619	\$3,729,889	-71%
Other Costs	\$3,035,712	\$3,525,752	\$3,514,253	\$2,818,911	-20%
Utility Expense	\$829,763	\$1,035,513	\$1,017,602	\$859,957	-17%
Non Budgeted	\$0	\$82,981	\$0	\$0	-100%
<b>General Fund Net Decrease (Increase)</b>	<b>(\$1,734,968)</b>	<b>\$8,487,760</b>	<b>\$5,542,925</b>	<b>(\$27,704)</b>	<b>-100%</b>

# City of Casper, Wyoming

## Summary of Expenses, By Operational Unit

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>General Fund Total</b>	<b>\$49,624,783</b>	<b>\$62,615,086</b>	<b>\$60,533,527</b>	<b>\$53,343,428</b>	<b>-15%</b>
General Fund Revenue	\$665,502	\$75,960	\$76,450	\$142,645	88%
General Fund Transfers Out	\$4,630,540	\$13,039,861	\$10,493,619	\$3,729,889	-71%
City Council	\$211,006	\$300,603	\$251,003	\$239,772	-20%
City Manager	\$805,636	\$946,074	\$907,005	\$1,043,717	10%
City Clerk	\$458,280	\$466,763	\$460,507	\$466,657	0%
Social Community Services	\$1,226,384	\$1,341,981	\$1,341,981	\$613,889	-54%
Municipal Court	\$598,080	\$771,611	\$755,482	\$764,094	-1%
City Attorney	\$692,589	\$772,760	\$756,021	\$828,090	7%
Human Resources	\$701,052	\$832,102	\$809,697	\$823,992	-1%
City Hall	\$402,261	\$425,472	\$425,394	\$442,463	4%
Marathon Building	\$18,473	\$19,110	\$25,284	\$30,592	60%
Miller St. Dormitory	\$18,290	\$43,883	\$44,701	\$13,638	-69%
City Center Building	\$83,082	\$77,917	\$76,105	\$47,177	-39%
Ash Street Building	\$18,203	\$29,522	\$21,103	\$26,171	-11%
Casper Business Center	\$29,099	\$222,653	\$139,559	\$259,845	17%
Information Services	\$1,715,415	\$2,009,986	\$1,976,987	\$2,141,087	7%
Finance	\$940,830	\$914,039	\$900,362	\$934,481	2%
Customer Service	\$822,305	\$932,928	\$923,154	\$1,005,600	8%
Engineering	\$869,377	\$906,682	\$926,993	\$1,093,510	21%
Streets	\$3,107,672	\$3,483,952	\$3,576,598	\$3,216,320	-8%
Traffic Control	\$763,989	\$800,332	\$795,084	\$795,500	-1%
Community Development	\$35,030	\$1,504,579	\$1,482,425	\$1,493,843	-1%
Planning	\$353,292	\$0	\$1,360	\$0	0%
Code Enforcement	\$863,891	\$0	\$0	\$0	0%
Police Administration	\$15,722,220	\$17,003,179	\$17,351,539	\$17,647,375	4%
Police Canine Operations	\$5,028	\$0	\$0	\$0	0%
Police Career Services	\$348,835	\$430,000	\$374,165	\$469,000	9%
Police Investigations	\$68,513	\$42,000	\$38,144	\$37,798	-10%
Police Patrol	\$2,504	\$0	\$0	\$0	0%
Police Records	\$15,692	\$0	\$0	\$0	0%
Police Traffic Enforcement	\$6,606	\$0	\$0	\$0	0%
Fire-EMS Administration	\$9,787,942	\$10,771,102	\$11,134,005	\$11,430,307	6%
Fire-EMS Operations	\$657,991	\$761,272	\$842,786	\$619,634	-19%
Fire-EMS Training	\$90,338	\$119,964	\$143,000	\$152,500	27%
Fire-EMS Prevent & Inspect	\$25,605	\$39,903	\$39,900	\$30,000	-25%
Parks - Athletic Maint.	\$153,663	\$478,023	\$457,048	\$0	-100%
Parks - Parks Maint.	\$1,745,652	\$1,886,934	\$1,827,158	\$1,725,183	-9%
Parks - Urban Forestry	\$17,890	\$21,234	\$21,234	\$13,000	-39%
Parks - Special Areas	\$121,566	\$139,700	\$139,700	\$144,500	3%
Cemetery	\$421,275	\$503,281	\$493,502	\$450,378	-11%
Ft. Caspar Museum	\$403,184	\$499,724	\$504,471	\$470,781	-6%

# City of Casper, Wyoming

General Fund Revenue Summary by Category Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	(\$51,591,596)	(\$54,127,326)	(\$54,990,602)	(\$53,371,132)	-1%
Local Taxes	(\$4,642,410)	(\$5,368,052)	(\$5,368,052)	(\$6,235,890)	16%
Licences and Permits	(\$6,241,808)	(\$5,845,236)	(\$5,598,536)	(\$5,602,477)	-4%
Intergovernmental	(\$33,356,026)	(\$34,918,567)	(\$36,281,012)	(\$32,440,313)	-7%
Goods and Svcs Rev	(\$4,389,335)	(\$4,855,582)	(\$4,507,560)	(\$4,914,069)	1%
Fines and Forfeits	(\$1,731,986)	(\$1,285,690)	(\$1,285,000)	(\$1,285,000)	0%
Misc Revenue	(\$982,788)	(\$1,789,389)	(\$1,932,632)	(\$2,889,503)	61%
Utility Revenue	\$0	\$0	\$0	\$0	0%
Other Sources	(\$247,243)	(\$64,810)	(\$17,810)	(\$3,880)	-94%
<b>Expense</b>	<b>\$665,502</b>	<b>\$75,960</b>	<b>\$76,450</b>	<b>\$142,645</b>	<b>88%</b>
Materials & Supplies	\$1,128	\$0	\$490	\$0	0%
Contractual Services	\$61,335	\$75,960	\$75,960	\$142,645	88%
Debt Service	\$603,040	\$0	\$0	\$0	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>General Fund Revenue</b>	<b>(\$50,926,094)</b>	<b>(\$54,051,366)</b>	<b>(\$54,914,152)</b>	<b>(\$53,228,487)</b>	<b>-2%</b>
<b>Local Taxes</b>	<b>(\$4,642,410)</b>	<b>(\$5,368,052)</b>	<b>(\$5,368,052)</b>	<b>(\$6,235,890)</b>	<b>16%</b>
General Property Tax	(\$4,642,410)	(\$5,368,052)	(\$5,368,052)	(\$6,235,890)	16%
<b>Licences and Permits</b>	<b>(\$6,241,808)</b>	<b>(\$5,845,236)</b>	<b>(\$5,598,536)</b>	<b>(\$5,602,477)</b>	<b>-4%</b>
Franchise Fees	(\$4,384,038)	(\$4,462,036)	(\$4,462,036)	(\$4,551,277)	2%
Business Licenses & Permits	(\$1,651,567)	(\$1,196,700)	(\$950,000)	(\$864,700)	-28%
Liquor Licenses	(\$170,419)	(\$160,000)	(\$160,000)	(\$160,000)	0%
Health License	(\$29,490)	(\$16,500)	(\$16,500)	(\$16,500)	0%
Other Licenses & Permits	(\$6,294)	(\$10,000)	(\$10,000)	(\$10,000)	0%
<b>Intergovernmental</b>	<b>(\$33,356,026)</b>	<b>(\$34,918,567)</b>	<b>(\$36,281,012)</b>	<b>(\$32,440,313)</b>	<b>-7%</b>
Federal Grants	(\$6,600)	(\$5,000)	(\$5,000)	\$0	-100%
Municipal Share of State Sales	(\$20,254,774)	(\$21,338,411)	(\$22,057,645)	(\$22,719,374)	6%
Cigarette Tax	(\$246,398)	(\$229,339)	(\$229,339)	(\$230,000)	0%
Mineral Royalities Tax	(\$2,077,646)	(\$2,073,642)	(\$2,073,642)	(\$2,075,000)	0%
Severance Tax	(\$2,125,154)	(\$2,067,465)	(\$2,067,465)	(\$2,068,000)	0%
Gasoline Tax	(\$1,261,680)	(\$1,281,528)	(\$1,281,528)	(\$1,290,627)	1%
Special Fuels Tax	(\$603,969)	(\$583,234)	(\$583,234)	(\$594,698)	2%
Gaming Revenue	(\$1,336,848)	(\$1,039,008)	(\$1,680,000)	(\$1,724,039)	66%
Direct Distribution	(\$3,864,886)	(\$4,658,159)	(\$4,658,159)	\$0	-100%
Automobile Tax	(\$1,535,281)	(\$1,604,448)	(\$1,605,000)	(\$1,700,000)	6%
Intergovernmental User Charges	(\$42,790)	(\$38,333)	(\$40,000)	(\$38,575)	1%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Goods and Svcs Rev</b>	<b>(\$4,389,335)</b>	<b>(\$4,855,582)</b>	<b>(\$4,507,560)</b>	<b>(\$4,914,069)</b>	<b>1%</b>
Admissions	(\$25,896)	(\$28,700)	(\$28,700)	(\$29,000)	1%
Street Sidewalk & Curb Cuts	(\$4,650)	(\$4,500)	(\$4,500)	(\$4,500)	0%
Service Fees	(\$566,565)	(\$957,953)	(\$700,000)	(\$750,000)	-22%
User Fees	(\$18,899)	(\$14,000)	(\$14,000)	(\$15,000)	7%
Concessions	(\$54,992)	(\$46,000)	(\$46,000)	(\$53,000)	15%
Other Fees & Charges	(\$54,369)	(\$50,000)	(\$50,000)	(\$30,000)	-40%
Police Contract Wages	(\$39,571)	(\$50,000)	(\$40,000)	(\$45,000)	-10%
Police Accident Reports	(\$694)	(\$700)	(\$150)	(\$150)	-79%
Police VIN Checks	(\$35,113)	(\$38,000)	(\$38,000)	(\$35,000)	-8%
SRO Officer Services	(\$501,329)	(\$552,657)	(\$552,657)	(\$675,000)	22%
Police Misc.	(\$4,059)	(\$5,000)	(\$5,000)	\$0	-100%
Interdepartmental Services	(\$2,878,599)	(\$2,935,072)	(\$2,855,553)	(\$3,102,419)	6%
Cemetery Fees	(\$204,599)	(\$173,000)	(\$173,000)	(\$175,000)	1%
<b>Fines and Forfeits</b>	<b>(\$1,731,986)</b>	<b>(\$1,285,690)</b>	<b>(\$1,285,000)</b>	<b>(\$1,285,000)</b>	<b>0%</b>
Court Fines and Forfeits	(\$1,730,854)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	0%
Parking Fines	(\$1,132)	(\$35,690)	(\$35,000)	(\$35,000)	-2%
<b>Misc Revenue</b>	<b>(\$982,788)</b>	<b>(\$1,789,389)</b>	<b>(\$1,932,632)</b>	<b>(\$2,889,503)</b>	<b>61%</b>
Interest Earned	(\$291,517)	(\$394,812)	(\$600,000)	(\$2,137,760)	441%
Rentals and Leases	(\$405,861)	(\$488,554)	(\$463,263)	(\$381,743)	-22%
Contributions	(\$15,697)	(\$494,070)	(\$512,734)	\$0	-100%
Misc. Revenue	(\$215,929)	(\$299,920)	(\$298,000)	(\$290,000)	-3%
Restitution	(\$32)	(\$4,033)	(\$3,635)	\$0	-100%
Reimbursements	(\$53,753)	(\$108,000)	(\$55,000)	(\$80,000)	-26%
<b>Utility Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Special Revenue	\$0	\$0	\$0	\$0	0%
<b>Other Sources</b>	<b>(\$247,243)</b>	<b>(\$64,810)</b>	<b>(\$17,810)</b>	<b>(\$3,880)</b>	<b>-94%</b>
Transfers In	(\$226,298)	(\$48,234)	(\$1,234)	(\$2,552)	-95%
Loan Receipts	(\$20,946)	(\$16,576)	(\$16,576)	(\$1,328)	-92%
<b>Materials &amp; Supplies</b>	<b>\$1,128</b>	<b>\$0</b>	<b>\$490</b>	<b>\$0</b>	<b>0%</b>
General Supplies and Materials	\$1,128	\$0	\$490	\$0	0%
<b>Contractual Services</b>	<b>\$61,335</b>	<b>\$75,960</b>	<b>\$75,960</b>	<b>\$142,645</b>	<b>88%</b>
Investment Services	\$23,186	\$33,960	\$33,960	\$107,645	217%
Other Contractual	\$38,149	\$42,000	\$42,000	\$35,000	-17%

# City of Casper, Wyoming

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	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
Debt Service	\$603,040	\$0	\$0	\$0	0%
Principal	\$603,040	\$0	\$0	\$0	0%

# City of Casper, Wyoming

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General Fund Transfers Out Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
Expense	\$4,630,540	\$13,039,861	\$10,493,619	\$3,729,889	-71%
Transfers Out	\$4,630,540	\$13,039,861	\$10,493,619	\$3,729,889	-71%

**General Fund - Transfers Out Detail** **\$3,729,889**

To Ford Wyoming Center Fund - Subsidy	\$1,080,294
To Metro Fund - City Allocation	\$1,081,642
To MPO Fund - City Match	\$67,111
To PD Grants Fund - City Match	\$25,352
To PSCC Fund- City Allocation	\$1,475,490



# City Council

## Authorized Positions for City Council

Full Time Positions:	9.00
CITY COUNCIL	9.00

City Council Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Expense</b>	<b>\$211,006</b>	<b>\$300,603</b>	<b>\$251,003</b>	<b>\$239,772</b>	<b>-20%</b>
Personnel Services	\$60,124	\$77,508	\$77,508	\$77,508	0%
Materials & Supplies	\$10,714	\$6,500	\$6,500	\$6,000	-8%
Contractual Services	\$17,418	\$71,000	\$30,000	\$54,000	-24%
Capital Outlay	\$2,959	\$0	\$0	\$0	0%
Other Costs	\$119,589	\$145,055	\$136,455	\$101,724	-30%
Utility Expense	\$202	\$540	\$540	\$540	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>City Council</b>	<b>\$211,006</b>	<b>\$300,603</b>	<b>\$251,003</b>	<b>\$239,772</b>	<b>-20%</b>
<b>Personnel Services</b>	<b>\$60,124</b>	<b>\$77,508</b>	<b>\$77,508</b>	<b>\$77,508</b>	<b>0%</b>
Salaries and Wages - FT	\$55,096	\$72,000	\$72,000	\$72,000	0%
FICA/MC Contributions	\$5,028	\$5,508	\$5,508	\$5,508	0%
<b>Materials &amp; Supplies</b>	<b>\$10,714</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$6,000</b>	<b>-8%</b>
General Supplies and Materials	\$5,413	\$500	\$500	\$500	0%
Postage and Printing	\$680	\$3,000	\$3,000	\$3,000	0%
Safety Equipment/Supplies	\$4,620	\$0	\$0	\$0	0%
Furnishings	\$0	\$0	\$0	\$0	0%
Technology Supplies	\$0	\$3,000	\$3,000	\$2,500	-17%
<b>Contractual Services</b>	<b>\$17,418</b>	<b>\$71,000</b>	<b>\$30,000</b>	<b>\$54,000</b>	<b>-24%</b>
Professional Services	\$15,000	\$4,000	\$4,000	\$4,000	0%
Other Contractual	\$2,418	\$67,000	\$26,000	\$50,000	-25%
<b>Capital Outlay</b>	<b>\$2,959</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Programs and Projects	\$2,959	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$119,589</b>	<b>\$145,055</b>	<b>\$136,455</b>	<b>\$101,724</b>	<b>-30%</b>
Travel/Training	\$3,861	\$15,600	\$7,000	\$8,400	-46%
Community Service	\$69,500	\$68,000	\$68,000	\$34,000	-50%
Insurance/Bonds	\$606	\$5,345	\$5,345	\$2,960	-45%
Dues and Subscriptions	\$44,971	\$50,550	\$50,550	\$50,804	1%
Meeting Expenses	\$0	\$4,400	\$4,400	\$4,400	0%
Special Projects	\$651	\$1,160	\$1,160	\$1,160	0%
<b>Utility Expense</b>	<b>\$202</b>	<b>\$540</b>	<b>\$540</b>	<b>\$540</b>	<b>0%</b>
Communication	\$202	\$540	\$540	\$540	0%

# City Manager

## Authorized Positions for City Manager

Full Time Positions: 4.81

ASSISTANT TO THE CITY MANAGER	1.00
CHIEF OF STAFF	1.00
CITY MANAGER	1.00
COMM & MARKETING GENERALIST	0.23
COMMUNITY ENGAGEMENT COORD.	0.35
EXECUTIVE ADMIN. ASSISTANT	1.00
MARKETING AND GRAPHIC DESIGNER	0.23

City Manager Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Expense</b>	<b>\$805,636</b>	<b>\$946,074</b>	<b>\$907,005</b>	<b>\$1,043,717</b>	<b>10%</b>
Personnel Services	\$710,201	\$745,292	\$780,724	\$845,684	13%
Materials & Supplies	\$7,277	\$16,238	\$14,738	\$11,150	-31%
Contractual Services	\$69,500	\$134,670	\$61,688	\$121,800	-10%
Capital Outlay	\$1,095	\$0	\$0	\$0	0%
Other Costs	\$17,093	\$49,441	\$49,434	\$64,583	31%
Utility Expense	\$471	\$433	\$421	\$500	15%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>City Manager</b>	<b>\$805,636</b>	<b>\$946,074</b>	<b>\$907,005</b>	<b>\$1,043,717</b>	<b>10%</b>
<b>Personnel Services</b>	<b>\$710,201</b>	<b>\$745,292</b>	<b>\$780,724</b>	<b>\$845,684</b>	<b>13%</b>
Salaries and Wages - FT	\$479,448	\$517,804	\$516,859	\$593,722	15%
Salaries and Wages - PT/Season	\$5,276	\$0	\$25,813	\$0	0%
Deferred Compensation	\$9,777	\$9,750	\$9,750	\$16,443	69%
FICA/MC Contributions	\$33,000	\$40,378	\$41,515	\$39,858	-1%
Retirement Contributions	\$63,014	\$67,596	\$68,388	\$86,760	28%
Workers Compensation	\$11,982	\$14,617	\$15,087	\$12,882	-12%
Health Insurance	\$100,874	\$87,502	\$95,566	\$87,771	0%
Other Insurance	\$1,666	\$2,545	\$2,646	\$2,000	-21%
Other Employee Compensation	\$5,164	\$5,100	\$5,100	\$6,248	23%
<b>Materials &amp; Supplies</b>	<b>\$7,277</b>	<b>\$16,238</b>	<b>\$14,738</b>	<b>\$11,150</b>	<b>-31%</b>
General Supplies and Materials	\$2,419	\$500	\$500	\$500	0%
Postage and Printing	\$11	\$3,500	\$2,000	\$4,200	20%
Gas/Fuel	\$2,027	\$2,000	\$2,000	\$3,000	50%
Furnishings	\$0	\$3,000	\$3,000	\$0	-100%
Books and Periodicals	\$427	\$450	\$450	\$450	0%
Technology Supplies	\$2,393	\$6,788	\$6,788	\$3,000	-56%
<b>Contractual Services</b>	<b>\$69,500</b>	<b>\$134,670</b>	<b>\$61,688</b>	<b>\$121,800</b>	<b>-10%</b>
Legal Services	\$22,730	\$28,800	\$28,800	\$28,800	0%
Testing	\$0	\$1,000	\$1,000	\$1,000	0%
Other Contractual	\$45,857	\$103,567	\$30,000	\$92,000	-11%
Internal Services	\$913	\$1,303	\$1,888	\$0	-100%
<b>Capital Outlay</b>	<b>\$1,095</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Technology - Replacement	\$45	\$0	\$0	\$0	0%
Programs and Projects	\$1,050	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$17,093</b>	<b>\$49,441</b>	<b>\$49,434</b>	<b>\$64,583</b>	<b>31%</b>
Travel/Training	\$6,267	\$14,380	\$14,380	\$17,256	20%
Insurance/Bonds	\$8,364	\$24,816	\$24,816	\$35,562	43%
Other	\$0	\$0	\$0	\$0	0%
Dues and Subscriptions	\$2,462	\$8,245	\$8,238	\$9,265	12%
Meeting Expenses	\$0	\$2,000	\$2,000	\$2,500	25%
<b>Utility Expense</b>	<b>\$471</b>	<b>\$433</b>	<b>\$421</b>	<b>\$500</b>	<b>15%</b>
Communication	\$471	\$433	\$421	\$500	15%

# City Clerk

## Authorized Positions for City Clerk

Full Time Positions: 4.00

ASSISTANT TO THE CITY MANAGER	1.00
LICENSING SPECIALIST	1.00
RECORDS MANAGEMENT TECH. I	1.00
RECORDS MANAGEMENT TECH. II	1.00

City Clerk Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
Expense	\$458,280	\$466,763	\$460,507	\$466,657	0%
Personnel Services	\$397,474	\$394,112	\$387,498	\$408,639	4%
Materials & Supplies	\$4,470	\$4,350	\$4,350	\$2,600	-40%
Contractual Services	\$10,633	\$11,500	\$11,500	\$12,000	4%
Other Costs	\$45,620	\$56,701	\$57,059	\$43,418	-23%
Utility Expense	\$83	\$100	\$100	\$0	-100%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>City Clerk</b>	<b>\$458,280</b>	<b>\$466,763</b>	<b>\$460,507</b>	<b>\$466,657</b>	<b>0%</b>
<b>Personnel Services</b>	<b>\$397,474</b>	<b>\$394,112</b>	<b>\$387,498</b>	<b>\$408,639</b>	<b>4%</b>
Salaries and Wages - FT	\$276,643	\$289,324	\$284,506	\$292,390	1%
FICA/MC Contributions	\$20,257	\$21,942	\$21,205	\$21,344	-3%
Retirement Contributions	\$25,397	\$27,561	\$26,658	\$27,397	-1%
Workers Compensation	\$4,519	\$5,084	\$4,928	\$4,553	-10%
Health Insurance	\$65,662	\$44,684	\$44,684	\$57,107	28%
Other Insurance	\$904	\$1,437	\$1,437	\$1,768	23%
Other Employee Compensation	\$4,092	\$4,080	\$4,080	\$4,080	0%
<b>Materials &amp; Supplies</b>	<b>\$4,470</b>	<b>\$4,350</b>	<b>\$4,350</b>	<b>\$2,600</b>	<b>-40%</b>
General Supplies and Materials	\$1,642	\$1,650	\$1,650	\$2,000	21%
Postage and Printing	\$303	\$200	\$200	\$400	100%
Technology Supplies	\$2,525	\$2,500	\$2,500	\$200	-92%
<b>Contractual Services</b>	<b>\$10,633</b>	<b>\$11,500</b>	<b>\$11,500</b>	<b>\$12,000</b>	<b>4%</b>
Maintenance Agreements	\$10,522	\$11,000	\$11,000	\$11,500	5%
Other Contractual	\$111	\$500	\$500	\$500	0%
<b>Other Costs</b>	<b>\$45,620</b>	<b>\$56,701</b>	<b>\$57,059</b>	<b>\$43,418</b>	<b>-23%</b>
Travel/Training	\$760	\$3,000	\$3,000	\$3,000	0%
Insurance/Bonds	\$10,909	\$12,001	\$12,001	\$8,618	-28%
Advertising/Promotion	\$32,451	\$40,000	\$40,000	\$30,000	-25%
Dues and Subscriptions	\$1,500	\$1,700	\$2,058	\$1,800	6%
<b>Utility Expense</b>	<b>\$83</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>	<b>-100%</b>
Communication	\$83	\$100	\$100	\$0	-100%

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	%
					Change
<b>Social Community Services</b>	<b>\$1,226,384</b>	<b>\$1,341,981</b>	<b>\$1,341,981</b>	<b>\$613,889</b>	<b>-54%</b>
Capital Outlay	\$0	\$0	\$0	\$0	0%
Technology - Capital	\$0	\$0	\$0	\$0	0%
Other Costs	\$1,226,384	\$1,341,981	\$1,341,981	\$613,889	-54%
Community Service	\$1,226,384	\$1,341,981	\$1,341,981	\$613,889	-54%

Social Community Services - Community Service	\$613,889
Economic Development Joint Powers Board	\$446,137
Municipal Band - 3.125% of 2023 Property Tax Budget	\$167,752

# Municipal Court

## Authorized Positions for Municipal Court

Full Time Positions: 6.51

CLERK OF MUNICIPAL COURT	1.00
COURT CLERK I	1.00
COURT CLERK II	1.00
MUNICIPAL COURT COORDINATOR	1.00
MUNICIPAL COURT JUDGE	1.00
MUNICIPAL COURT TECHNICIAN	1.00
POLICE OFFICER	0.51

Municipal Court Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Expense</b>	<b>\$598,080</b>	<b>\$771,611</b>	<b>\$755,482</b>	<b>\$764,094</b>	<b>-1%</b>
Personnel Services	\$513,213	\$638,799	\$630,139	\$661,588	4%
Materials & Supplies	\$23,313	\$17,032	\$17,032	\$13,750	-19%
Contractual Services	\$39,157	\$57,772	\$62,767	\$61,152	6%
Capital Outlay	\$0	\$25,714	\$13,250	\$0	-100%
Other Costs	\$21,526	\$31,294	\$31,294	\$26,604	-15%
Utility Expense	\$872	\$1,000	\$1,000	\$1,000	0%



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Municipal Court</b>	<b>\$598,080</b>	<b>\$771,611</b>	<b>\$755,482</b>	<b>\$764,094</b>	<b>-1%</b>
<b>Personnel Services</b>	<b>\$513,213</b>	<b>\$638,799</b>	<b>\$630,139</b>	<b>\$661,588</b>	<b>4%</b>
Salaries and Wages - FT	\$311,917	\$403,455	\$396,714	\$411,267	2%
Salaries and Wages - PT/Season	\$40,957	\$60,000	\$44,000	\$50,000	-17%
Overtime	\$242	\$500	\$500	\$0	-100%
FICA/MC Contributions	\$26,781	\$35,931	\$34,977	\$32,521	-9%
Retirement Contributions	\$28,278	\$38,889	\$37,610	\$39,004	0%
Workers Compensation	\$9,698	\$13,044	\$12,711	\$11,387	-13%
Health Insurance	\$89,718	\$80,053	\$96,700	\$110,569	38%
Other Insurance	\$1,048	\$2,367	\$2,367	\$2,280	-4%
Other Employee Compensation	\$4,574	\$4,560	\$4,560	\$4,560	0%
<b>Materials &amp; Supplies</b>	<b>\$23,313</b>	<b>\$17,032</b>	<b>\$17,032</b>	<b>\$13,750</b>	<b>-19%</b>
General Supplies and Materials	\$9,824	\$7,500	\$7,500	\$7,500	0%
Postage and Printing	\$1,682	\$4,000	\$4,000	\$4,000	0%
Safety Equipment/Supplies	\$4,620	\$0	\$0	\$1,000	999%
Books and Periodicals	\$661	\$250	\$250	\$250	0%
Technology Supplies	\$6,525	\$2,082	\$2,082	\$250	-88%
Uniform Expense	\$0	\$3,200	\$3,200	\$750	-77%
<b>Contractual Services</b>	<b>\$39,157</b>	<b>\$57,772</b>	<b>\$62,767</b>	<b>\$61,152</b>	<b>6%</b>
Rent	\$24,206	\$20,000	\$20,000	\$20,000	0%
Maintenance Agreements	\$0	\$23,520	\$28,789	\$25,200	7%
Credit Card Fees	\$5,766	\$6,500	\$9,226	\$6,500	0%
Other Contractual	\$6,381	\$5,000	\$2,000	\$3,000	-40%
Internal Services	\$2,803	\$2,752	\$2,752	\$6,452	134%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$25,714</b>	<b>\$13,250</b>	<b>\$0</b>	<b>-100%</b>
Technology - Capital	\$0	\$25,714	\$13,250	\$0	-100%
Technology - Replacement	\$0	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$21,526</b>	<b>\$31,294</b>	<b>\$31,294</b>	<b>\$26,604</b>	<b>-15%</b>
Travel/Training	\$2,758	\$4,000	\$4,000	\$7,800	95%
Insurance/Bonds	\$18,294	\$26,194	\$26,194	\$17,704	-32%
Over/Short	\$1	\$100	\$100	\$100	0%
Dues and Subscriptions	\$473	\$1,000	\$1,000	\$1,000	0%
<b>Utility Expense</b>	<b>\$872</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
Communication	\$872	\$1,000	\$1,000	\$1,000	0%

# City Attorney

## Authorized Positions for City Attorney

Full Time Positions: 6.00

CITY ATTORNEY	1.00
DEPUTY CITY ATTORNEY	2.00
LEGAL RECORDS CLERK	2.00
PARALEGAL	1.00

City Attorney Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
Expense	\$692,589	\$772,760	\$756,021	\$828,090	7%
Personnel Services	\$638,455	\$701,827	\$687,237	\$772,068	10%
Materials & Supplies	\$30,324	\$39,149	\$37,000	\$29,750	-24%
Contractual Services	\$1,774	\$5,500	\$5,500	\$1,500	-73%
Capital Outlay	\$380	\$0	\$0	\$0	0%
Other Costs	\$20,916	\$25,509	\$25,509	\$23,997	-6%
Utility Expense	\$739	\$775	\$775	\$775	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>City Attorney</b>	<b>\$692,589</b>	<b>\$772,760</b>	<b>\$756,021</b>	<b>\$828,090</b>	<b>7%</b>
<b>Personnel Services</b>	<b>\$638,455</b>	<b>\$701,827</b>	<b>\$687,237</b>	<b>\$772,068</b>	<b>10%</b>
Salaries and Wages - FT	\$447,112	\$478,295	\$469,671	\$551,933	15%
Overtime	\$179	\$0	\$33	\$0	0%
FICA/MC Contributions	\$32,721	\$37,931	\$34,984	\$42,567	12%
Retirement Contributions	\$54,029	\$59,951	\$57,850	\$66,144	10%
Workers Compensation	\$11,723	\$13,737	\$12,786	\$14,084	3%
Health Insurance	\$73,118	\$70,116	\$70,116	\$67,531	-4%
Other Insurance	\$12,713	\$13,650	\$13,650	\$14,079	3%
Other Employee Compensation	\$6,860	\$28,147	\$28,147	\$15,730	-44%
<b>Materials &amp; Supplies</b>	<b>\$30,324</b>	<b>\$39,149</b>	<b>\$37,000</b>	<b>\$29,750</b>	<b>-24%</b>
General Supplies and Materials	\$2,566	\$4,000	\$2,376	\$4,000	0%
Postage and Printing	\$3,383	\$3,675	\$3,150	\$3,750	2%
Books and Periodicals	\$20,501	\$26,060	\$26,060	\$18,000	-31%
Technology Supplies	\$3,875	\$5,414	\$5,414	\$4,000	-26%
<b>Contractual Services</b>	<b>\$1,774</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>\$1,500</b>	<b>-73%</b>
Legal Services	\$115	\$2,000	\$2,000	\$1,500	-25%
Other Contractual	\$1,660	\$3,500	\$3,500	\$0	-100%
<b>Capital Outlay</b>	<b>\$380</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Technology - Replacement	\$380	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$20,916</b>	<b>\$25,509</b>	<b>\$25,509</b>	<b>\$23,997</b>	<b>-6%</b>
Travel/Training	\$4,327	\$7,780	\$7,780	\$8,000	3%
Insurance/Bonds	\$13,904	\$14,884	\$14,884	\$11,997	-19%
Dues and Subscriptions	\$2,686	\$2,845	\$2,845	\$4,000	41%
<b>Utility Expense</b>	<b>\$739</b>	<b>\$775</b>	<b>\$775</b>	<b>\$775</b>	<b>0%</b>
Communication	\$739	\$775	\$775	\$775	0%

# Human Resources

## Authorized Positions for Human Resources

<i>Full Time Positions:</i> 5.83	
ADMINISTRATIVE ASSISTANT II	1.00
BENEFITS SPECIALIST	1.00
HUMAN RESOURCES GENERALIST	1.00
HUMAN RESOURCES MANAGER	1.00
HUMAN RESOURCES TECHNICIAN	1.00
SUPPORT SERVICES DIRECTOR	0.83

Human Resources Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Expense</b>	<b>\$701,052</b>	<b>\$832,102</b>	<b>\$809,697</b>	<b>\$823,992</b>	<b>-1%</b>
Personnel Services	\$603,343	\$661,462	\$650,386	\$684,503	3%
Materials & Supplies	\$9,682	\$18,330	\$18,700	\$15,000	-18%
Contractual Services	\$20,643	\$58,334	\$58,334	\$47,170	-19%
Capital Outlay	\$19,601	\$0	\$0	\$0	0%
Other Costs	\$47,447	\$93,976	\$81,976	\$76,919	-18%
Utility Expense	\$337	\$0	\$301	\$400	999%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Human Resources</b>	<b>\$701,052</b>	<b>\$832,102</b>	<b>\$809,697</b>	<b>\$823,992</b>	<b>-1%</b>
<b>Personnel Services</b>	<b>\$603,343</b>	<b>\$661,462</b>	<b>\$650,386</b>	<b>\$684,503</b>	<b>3%</b>
Salaries and Wages - FT	\$409,186	\$456,216	\$448,494	\$467,987	3%
FICA/MC Contributions	\$30,287	\$34,268	\$33,087	\$34,216	0%
Retirement Contributions	\$47,771	\$54,532	\$52,710	\$55,338	1%
Workers Compensation	\$10,139	\$12,517	\$12,166	\$10,172	-19%
Health Insurance	\$94,662	\$92,161	\$92,161	\$104,359	13%
Other Insurance	\$1,725	\$2,866	\$2,866	\$3,471	21%
Other Employee Compensation	\$9,575	\$8,902	\$8,902	\$8,960	1%
<b>Materials &amp; Supplies</b>	<b>\$9,682</b>	<b>\$18,330</b>	<b>\$18,700</b>	<b>\$15,000</b>	<b>-18%</b>
General Supplies and Materials	\$5,666	\$7,300	\$7,300	\$10,600	45%
Postage and Printing	\$936	\$2,800	\$2,500	\$1,950	-30%
Furnishings	\$0	\$3,900	\$3,900	\$900	-77%
Books and Periodicals	\$0	\$500	\$500	\$500	0%
Technology Supplies	\$3,080	\$3,830	\$4,500	\$1,050	-73%
<b>Contractual Services</b>	<b>\$20,643</b>	<b>\$58,334</b>	<b>\$58,334</b>	<b>\$47,170</b>	<b>-19%</b>
Other Contractual	\$20,565	\$58,180	\$58,180	\$47,170	-19%
Internal Services	\$78	\$154	\$154	\$0	-100%
<b>Capital Outlay</b>	<b>\$19,601</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Technology - Capital	\$0	\$0	\$0	\$0	0%
Programs and Projects	\$19,601	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$47,447</b>	<b>\$93,976</b>	<b>\$81,976</b>	<b>\$76,919</b>	<b>-18%</b>
Travel/Training	\$2,139	\$3,000	\$3,000	\$3,600	20%
Tuition Reimbursement	\$24,704	\$35,000	\$23,000	\$25,000	-29%
Insurance/Bonds	\$20,270	\$24,425	\$24,425	\$16,539	-32%
Dues and Subscriptions	\$333	\$646	\$646	\$865	34%
City Events	\$0	\$30,905	\$30,905	\$30,915	0%
<b>Utility Expense</b>	<b>\$337</b>	<b>\$0</b>	<b>\$301</b>	<b>\$400</b>	<b>999%</b>
Communication	\$337	\$0	\$301	\$400	999%

# City of Casper, Wyoming

City Campus Buildings Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
All Revenue	\$0	\$0	\$0	\$0	0%
Misc Revenue	\$0	\$0	\$0	\$0	0%
Expense	\$569,409	\$818,557	\$732,146	\$819,886	0%
Materials & Supplies	\$121,207	\$244,409	\$250,366	\$226,578	-7%
Contractual Services	\$432,564	\$459,859	\$459,408	\$454,680	-1%
Other Costs	\$0	\$0	\$0	\$115,501	999%
Utility Expense	\$15,638	\$31,308	\$22,372	\$23,127	-26%
Non Budgeted	\$0	\$82,981	\$0	\$0	-100%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>City Hall</b>	<b>\$402,261</b>	<b>\$425,472</b>	<b>\$425,394</b>	<b>\$442,463</b>	<b>4%</b>
Misc Revenue	\$0	\$0	\$0	\$0	0%
Rentals and Leases	\$0	\$0	\$0	\$0	0%
<b>Materials &amp; Supplies</b>	<b>\$52,638</b>	<b>\$69,995</b>	<b>\$70,390</b>	<b>\$60,129</b>	<b>-14%</b>
General Supplies and Materials	\$0	\$0	\$0	\$0	0%
Electricity	\$37,160	\$45,641	\$40,596	\$43,387	-5%
Natural Gas	\$15,478	\$24,354	\$29,794	\$16,742	-31%
<b>Contractual Services</b>	<b>\$339,123</b>	<b>\$343,435</b>	<b>\$343,435</b>	<b>\$348,367</b>	<b>1%</b>
Internal Services	\$339,123	\$343,435	\$343,435	\$348,367	1%
<b>Other Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,366</b>	<b>999%</b>
Insurance/Bonds	\$0	\$0	\$0	\$21,366	999%
<b>Utility Expense</b>	<b>\$10,499</b>	<b>\$12,042</b>	<b>\$11,569</b>	<b>\$12,601</b>	<b>5%</b>
Communication	\$134	\$0	\$120	\$0	0%
Water	\$10,365	\$12,042	\$11,449	\$12,601	5%
<b>Marathon Building</b>	<b>\$18,473</b>	<b>\$19,110</b>	<b>\$25,284</b>	<b>\$30,592</b>	<b>60%</b>
<b>Materials &amp; Supplies</b>	<b>\$10,412</b>	<b>\$11,684</b>	<b>\$17,848</b>	<b>\$14,014</b>	<b>20%</b>
Electricity	\$7,187	\$5,361	\$6,271	\$5,789	8%
Natural Gas	\$3,225	\$6,323	\$11,577	\$8,225	30%
<b>Contractual Services</b>	<b>\$7,831</b>	<b>\$7,194</b>	<b>\$7,194</b>	<b>\$9,988</b>	<b>39%</b>
Internal Services	\$7,831	\$7,194	\$7,194	\$9,988	39%
<b>Other Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,338</b>	<b>999%</b>
Insurance/Bonds	\$0	\$0	\$0	\$6,338	999%
<b>Utility Expense</b>	<b>\$230</b>	<b>\$232</b>	<b>\$242</b>	<b>\$252</b>	<b>9%</b>
Water	\$230	\$232	\$242	\$252	9%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Miller St. Dormitory</b>	<b>\$18,290</b>	<b>\$43,883</b>	<b>\$44,701</b>	<b>\$13,638</b>	<b>-69%</b>
<b>Materials &amp; Supplies</b>	<b>\$1,418</b>	<b>\$2,122</b>	<b>\$2,456</b>	<b>\$2,026</b>	<b>-5%</b>
General Supplies and Materials	\$0	\$0	\$0	\$0	0%
Electricity	\$736	\$894	\$324	\$337	-62%
Natural Gas	\$682	\$1,228	\$2,132	\$1,689	38%
<b>Contractual Services</b>	<b>\$15,896</b>	<b>\$40,633</b>	<b>\$40,633</b>	<b>\$8,624</b>	<b>-79%</b>
Internal Services	\$15,896	\$40,633	\$40,633	\$8,624	-79%
<b>Other Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,291</b>	<b>999%</b>
Insurance/Bonds	\$0	\$0	\$0	\$1,291	999%
<b>Utility Expense</b>	<b>\$976</b>	<b>\$1,128</b>	<b>\$1,612</b>	<b>\$1,697</b>	<b>50%</b>
Communication	\$0	\$0	\$599	\$650	999%
Water	\$976	\$1,128	\$1,013	\$1,047	-7%
<b>Non Budgeted</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Property Tax	\$0	\$0	\$0	\$0	0%
 <b>City Center Building</b>	 <b>\$83,082</b>	 <b>\$77,917</b>	 <b>\$76,105</b>	 <b>\$47,177</b>	 <b>-39%</b>
<b>Materials &amp; Supplies</b>	<b>\$12,784</b>	<b>\$15,365</b>	<b>\$13,953</b>	<b>\$14,642</b>	<b>-5%</b>
Electricity	\$11,431	\$12,697	\$12,240	\$12,750	0%
Natural Gas	\$1,353	\$2,668	\$1,713	\$1,892	-29%
<b>Contractual Services</b>	<b>\$69,713</b>	<b>\$61,736</b>	<b>\$61,736</b>	<b>\$24,924</b>	<b>-60%</b>
Internal Services	\$69,713	\$61,736	\$61,736	\$24,924	-60%
<b>Other Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,795</b>	<b>999%</b>
Insurance/Bonds	\$0	\$0	\$0	\$6,795	999%
<b>Utility Expense</b>	<b>\$585</b>	<b>\$816</b>	<b>\$416</b>	<b>\$816</b>	<b>0%</b>
Water	\$585	\$816	\$416	\$816	0%



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Ash Street Building</b>	<b>\$18,203</b>	<b>\$29,522</b>	<b>\$21,103</b>	<b>\$26,171</b>	<b>-11%</b>
Materials & Supplies	\$15,827	\$20,471	\$14,123	\$11,917	-42%
Electricity	\$8,094	\$10,680	\$4,045	\$4,620	-57%
Natural Gas	\$7,733	\$9,791	\$10,078	\$7,297	-25%
Contractual Services	\$0	\$5,357	\$5,357	\$5,895	10%
Internal Services	\$0	\$5,357	\$5,357	\$5,895	10%
Other Costs	\$0	\$0	\$0	\$6,368	999%
Insurance/Bonds	\$0	\$0	\$0	\$6,368	999%
Utility Expense	\$2,376	\$3,694	\$1,623	\$1,991	-46%
Water	\$2,376	\$3,694	\$1,623	\$1,991	-46%
<b>Casper Business Center</b>	<b>\$29,099</b>	<b>\$222,653</b>	<b>\$139,559</b>	<b>\$259,845</b>	<b>17%</b>
Materials & Supplies	\$28,127	\$124,772	\$131,596	\$123,850	-1%
Electricity	\$25,087	\$100,480	\$101,915	\$97,848	-3%
Natural Gas	\$3,041	\$24,292	\$29,681	\$26,002	7%
Contractual Services	\$0	\$1,504	\$1,053	\$56,882	999%
Alarm Monitoring	\$0	\$1,504	\$1,053	\$0	-100%
Internal Services	\$0	\$0	\$0	\$56,882	999%
Other Costs	\$0	\$0	\$0	\$73,343	999%
Insurance/Bonds	\$0	\$0	\$0	\$73,343	999%
Utility Expense	\$972	\$13,396	\$6,910	\$5,770	-57%
Communication	\$520	\$2,764	\$941	\$1,200	-57%
Water	\$260	\$8,364	\$3,701	\$4,570	-45%
Refuse Collection	\$192	\$2,268	\$2,268	\$0	-100%
Non Budgeted	\$0	\$82,981	\$0	\$0	-100%
Property Tax	\$0	\$82,981	\$0	\$0	-100%

# Information Services

## Authorized Positions for Information Services

<i>Full Time Positions:</i>		<i>12.00</i>
CYBERSECURITY ANALYST		1.00
GIS ANALYST		1.00
INFO SYSTEMS & CYBER SEC. MGR.		1.00
IT SUPPORT SPECIALIST		2.00
IT SUPPORT SPECIALIST II		1.00
NETWORK & CYBER SECURITY ADMIN		1.00
NETWORK ENGINEER		1.00
REGIONAL GIS ADMINISTRATOR		1.00
SYSTEMS & DATABASE ADMINISTR.		1.00
SYSTEMS ANALYST		2.00

<b>Information Services Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>Expense</b>	<b>\$1,715,415</b>	<b>\$2,009,986</b>	<b>\$1,976,987</b>	<b>\$2,141,087</b>	<b>7%</b>
Personnel Services	\$1,242,369	\$1,371,752	\$1,371,622	\$1,396,928	2%
Materials & Supplies	\$13,019	\$28,800	\$28,550	\$192,400	568%
Contractual Services	\$331,969	\$428,688	\$400,114	\$372,096	-13%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Other Costs	\$42,814	\$56,746	\$56,701	\$169,263	198%
Utility Expense	\$85,245	\$124,000	\$120,000	\$10,400	-92%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Information Services</b>	<b>\$1,715,415</b>	<b>\$2,009,986</b>	<b>\$1,976,987</b>	<b>\$2,141,087</b>	<b>7%</b>
<b>Personnel Services</b>	<b>\$1,242,369</b>	<b>\$1,371,752</b>	<b>\$1,371,622</b>	<b>\$1,396,928</b>	<b>2%</b>
Salaries and Wages - FT	\$861,188	\$966,631	\$966,631	\$969,608	0%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$4,029	999%
Overtime	\$1,979	\$3,000	\$2,600	\$2,000	-33%
Callback and Callout Pay	\$0	\$0	\$270	\$1,000	999%
FICA/MC Contributions	\$64,020	\$73,025	\$73,025	\$72,067	-1%
Retirement Contributions	\$79,132	\$92,073	\$92,073	\$91,135	-1%
Workers Compensation	\$23,202	\$26,438	\$26,438	\$23,291	-12%
Health Insurance	\$205,585	\$200,479	\$200,479	\$223,372	11%
Other Insurance	\$2,710	\$5,546	\$5,546	\$5,866	6%
Other Employee Compensation	\$4,554	\$4,560	\$4,560	\$4,560	0%
<b>Materials &amp; Supplies</b>	<b>\$13,019</b>	<b>\$28,800</b>	<b>\$28,550</b>	<b>\$192,400</b>	<b>568%</b>
General Supplies and Materials	\$2,791	\$2,600	\$2,600	\$2,600	0%
Postage and Printing	\$774	\$550	\$300	\$550	0%
Gas/Fuel	\$246	\$250	\$250	\$250	0%
Technology Supplies	\$9,209	\$25,400	\$25,400	\$189,000	644%
<b>Contractual Services</b>	<b>\$331,969</b>	<b>\$428,688</b>	<b>\$400,114</b>	<b>\$372,096</b>	<b>-13%</b>
Maintenance Agreements	\$302,064	\$408,764	\$380,000	\$366,596	-10%
Other Contractual	\$28,779	\$19,500	\$19,325	\$5,500	-72%
Internal Services	\$1,125	\$424	\$789	\$0	-100%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Technology - Capital	\$0	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$42,814</b>	<b>\$56,746</b>	<b>\$56,701</b>	<b>\$169,263</b>	<b>198%</b>
Travel/Training	\$8,183	\$16,500	\$16,500	\$12,000	-27%
Insurance/Bonds	\$34,476	\$40,046	\$40,046	\$28,563	-29%
Dues and Subscriptions	\$155	\$200	\$155	\$128,700	999%
<b>Utility Expense</b>	<b>\$85,245</b>	<b>\$124,000</b>	<b>\$120,000</b>	<b>\$10,400</b>	<b>-92%</b>
Communication	\$85,245	\$124,000	\$120,000	\$10,400	-92%

# Finance

## Authorized Positions for Finance

<i>Full Time Positions:</i> 7.50	
ACCOUNTANT	1.00
ACCOUNTING SUPERVISOR	1.00
FINANCIAL MANAGEMENT ANALYST	1.00
FINANCIAL SERVICES DIRECTOR	0.50
FINANCIAL SERVICES TECHNICIAN	2.00
GRANT SPECIALIST	1.00
PAYROLL TECHNICIAN	1.00

<b>Finance Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>Expense</b>	<b>\$940,830</b>	<b>\$914,039</b>	<b>\$900,362</b>	<b>\$934,481</b>	<b>2%</b>
Personnel Services	\$710,964	\$746,848	\$746,848	\$768,169	3%
Materials & Supplies	\$9,754	\$7,430	\$8,200	\$7,539	1%
Contractual Services	\$191,768	\$128,628	\$113,626	\$128,775	0%
Other Costs	\$27,181	\$29,933	\$30,488	\$28,798	-4%
Utility Expense	\$1,165	\$1,200	\$1,200	\$1,200	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Finance</b>	<b>\$940,830</b>	<b>\$914,039</b>	<b>\$900,362</b>	<b>\$934,481</b>	<b>2%</b>
<b>Personnel Services</b>	<b>\$710,964</b>	<b>\$746,848</b>	<b>\$746,848</b>	<b>\$768,169</b>	<b>3%</b>
Salaries and Wages - FT	\$488,722	\$514,192	\$514,192	\$534,144	4%
Overtime	\$1,657	\$2,500	\$2,500	\$2,000	-20%
FICA/MC Contributions	\$36,746	\$40,077	\$40,077	\$40,175	0%
Retirement Contributions	\$55,400	\$61,438	\$61,438	\$56,699	-8%
Workers Compensation	\$6,312	\$14,251	\$14,251	\$6,777	-52%
Health Insurance	\$114,119	\$104,800	\$104,800	\$121,750	16%
Other Insurance	\$2,110	\$3,220	\$3,220	\$3,684	14%
Other Employee Compensation	\$5,898	\$6,370	\$6,370	\$2,940	-54%
<b>Materials &amp; Supplies</b>	<b>\$9,754</b>	<b>\$7,430</b>	<b>\$8,200</b>	<b>\$7,539</b>	<b>1%</b>
General Supplies and Materials	\$4,200	\$4,500	\$4,500	\$4,500	0%
Postage and Printing	\$1,437	\$1,830	\$2,500	\$1,800	-2%
Furnishings	\$0	\$500	\$1,000	\$560	12%
Books and Periodicals	\$0	\$100	\$0	\$129	29%
Technology Supplies	\$4,117	\$500	\$200	\$550	10%
<b>Contractual Services</b>	<b>\$191,768</b>	<b>\$128,628</b>	<b>\$113,626</b>	<b>\$128,775</b>	<b>0%</b>
Acctg/Audit Services	\$191,768	\$120,000	\$113,626	\$123,775	3%
Other Contractual	\$0	\$0	\$0	\$5,000	999%
Internal Services	\$0	\$8,628	\$0	\$0	-100%
<b>Other Costs</b>	<b>\$27,181</b>	<b>\$29,933</b>	<b>\$30,488</b>	<b>\$28,798</b>	<b>-4%</b>
Travel/Training	\$4,596	\$9,445	\$10,000	\$9,395	-1%
Insurance/Bonds	\$20,293	\$18,213	\$18,213	\$16,835	-8%
Advertising/Promotion	\$326	\$875	\$875	\$575	-34%
Dues and Subscriptions	\$1,965	\$1,400	\$1,400	\$1,993	42%
<b>Utility Expense</b>	<b>\$1,165</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>0%</b>
Communication	\$1,165	\$1,200	\$1,200	\$1,200	0%

# Customer Service

## Authorized Positions for Customer Service

<i>Full Time Positions:</i> 8.50	
ACCOUNTS RECEIVABLE SUPERVISOR	1.00
FINANCIAL SERVICES DIRECTOR	0.50
FINANCIAL SERVICES TECHNICIAN	2.00
UTILITY BILLING CUST. SERV REP	5.00

<b>Customer Service Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>Expense</b>	<b>\$822,305</b>	<b>\$932,928</b>	<b>\$923,154</b>	<b>\$1,005,600</b>	<b>8%</b>
Personnel Services	\$482,852	\$548,475	\$567,046	\$691,566	26%
Materials & Supplies	\$15,334	\$19,921	\$20,571	\$22,105	11%
Contractual Services	\$302,655	\$336,000	\$306,835	\$270,940	-19%
Other Costs	\$20,589	\$27,532	\$27,640	\$19,874	-28%
Utility Expense	\$875	\$1,000	\$1,062	\$1,115	11%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Customer Service</b>	<b>\$822,305</b>	<b>\$932,928</b>	<b>\$923,154</b>	<b>\$1,005,600</b>	<b>8%</b>
<b>Personnel Services</b>	<b>\$482,852</b>	<b>\$548,475</b>	<b>\$567,046</b>	<b>\$691,566</b>	<b>26%</b>
Salaries and Wages - FT	\$315,030	\$342,909	\$358,000	\$447,759	31%
Salaries and Wages - PT/Season	\$13,407	\$16,640	\$5,445	\$0	-100%
Overtime	\$557	\$0	\$19	\$0	0%
FICA/MC Contributions	\$24,033	\$27,621	\$27,804	\$32,181	17%
Retirement Contributions	\$28,065	\$32,605	\$33,545	\$48,416	48%
Workers Compensation	\$3,188	\$3,076	\$10,104	\$5,270	71%
Health Insurance	\$95,991	\$123,333	\$130,072	\$151,769	23%
Other Insurance	\$2,580	\$2,291	\$2,057	\$3,231	41%
Other Employee Compensation	\$0	\$0	\$0	\$2,940	999%
<b>Materials &amp; Supplies</b>	<b>\$15,334</b>	<b>\$19,921</b>	<b>\$20,571</b>	<b>\$22,105</b>	<b>11%</b>
General Supplies and Materials	\$6,176	\$7,250	\$8,000	\$9,850	36%
Postage and Printing	\$8,536	\$11,000	\$10,900	\$11,755	7%
Gas/Fuel	\$0	\$0	\$0	\$500	999%
Technology Supplies	\$621	\$1,671	\$1,671	\$0	-100%
<b>Contractual Services</b>	<b>\$302,655</b>	<b>\$336,000</b>	<b>\$306,835</b>	<b>\$270,940</b>	<b>-19%</b>
Credit Card Fees	\$109,010	\$120,000	\$90,835	\$0	-100%
Other Contractual	\$193,645	\$216,000	\$216,000	\$270,000	25%
Internal Services	\$0	\$0	\$0	\$940	999%
<b>Other Costs</b>	<b>\$20,589</b>	<b>\$27,532</b>	<b>\$27,640</b>	<b>\$19,874</b>	<b>-28%</b>
Travel/Training	\$2,257	\$4,500	\$4,500	\$4,566	1%
Insurance/Bonds	\$18,436	\$22,932	\$22,932	\$14,917	-35%
Over/Short	(\$104)	\$100	\$100	\$100	0%
Dues and Subscriptions	\$0	\$0	\$108	\$291	999%
<b>Utility Expense</b>	<b>\$875</b>	<b>\$1,000</b>	<b>\$1,062</b>	<b>\$1,115</b>	<b>11%</b>
Communication	\$875	\$1,000	\$1,062	\$1,115	11%

# Engineering

## Authorized Positions for Engineering

Full Time Positions: 8.49

ADMINISTRATIVE ASSISTANT III	1.00
ASSOCIATE ENGINEER I	1.00
ASSOCIATE ENGINEER II	2.00
CITY ENGINEER	1.00
ENGINEERING TECHNICIAN	2.00
GIS TECHNICIAN	1.00
PUBLIC SERVICES DIRECTOR	0.49

Engineering Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
Expense	\$869,377	\$906,682	\$926,993	\$1,093,510	21%
Personnel Services	\$813,654	\$847,407	\$870,826	\$1,034,676	22%
Materials & Supplies	\$10,932	\$16,811	\$12,450	\$18,950	13%
Contractual Services	\$15,721	\$13,931	\$14,231	\$12,500	-10%
Other Costs	\$28,128	\$26,986	\$28,486	\$26,384	-2%
Utility Expense	\$942	\$1,547	\$1,000	\$1,000	-35%



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Engineering</b>	<b>\$869,377</b>	<b>\$906,682</b>	<b>\$926,993</b>	<b>\$1,093,510</b>	<b>21%</b>
<b>Personnel Services</b>	<b>\$813,654</b>	<b>\$847,407</b>	<b>\$870,826</b>	<b>\$1,034,676</b>	<b>22%</b>
Salaries and Wages - FT	\$546,572	\$597,709	\$586,116	\$709,486	19%
FICA/MC Contributions	\$40,473	\$45,465	\$43,691	\$52,683	16%
Retirement Contributions	\$56,472	\$63,859	\$61,458	\$73,483	15%
Workers Compensation	\$14,069	\$15,339	\$14,800	\$16,020	4%
Health Insurance	\$134,611	\$103,974	\$143,700	\$160,919	55%
Other Insurance	\$12,861	\$13,760	\$13,760	\$15,124	10%
Other Employee Compensation	\$8,595	\$7,301	\$7,301	\$6,961	-5%
<b>Materials &amp; Supplies</b>	<b>\$10,932</b>	<b>\$16,811</b>	<b>\$12,450</b>	<b>\$18,950</b>	<b>13%</b>
General Supplies and Materials	\$3,047	\$7,453	\$3,500	\$8,000	7%
Postage and Printing	\$744	\$750	\$750	\$6,750	800%
Safety Equipment/Supplies	\$0	\$500	\$500	\$500	0%
Gas/Fuel	\$1,916	\$2,100	\$2,100	\$2,100	0%
Books and Periodicals	\$590	\$600	\$600	\$600	0%
Technology Supplies	\$4,636	\$5,408	\$5,000	\$1,000	-82%
<b>Contractual Services</b>	<b>\$15,721</b>	<b>\$13,931</b>	<b>\$14,231</b>	<b>\$12,500</b>	<b>-10%</b>
Professional Services	\$11,516	\$10,000	\$10,000	\$10,000	0%
Credit Card Fees	\$2,406	\$1,500	\$1,800	\$2,500	67%
Internal Services	\$1,800	\$2,431	\$2,431	\$0	-100%
<b>Other Costs</b>	<b>\$28,128</b>	<b>\$26,986</b>	<b>\$28,486</b>	<b>\$26,384</b>	<b>-2%</b>
Travel/Training	\$1,845	\$500	\$2,500	\$1,300	160%
Insurance/Bonds	\$24,327	\$20,986	\$20,986	\$13,084	-38%
Dues and Subscriptions	\$1,956	\$5,500	\$5,000	\$12,000	118%
<b>Utility Expense</b>	<b>\$942</b>	<b>\$1,547</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>-35%</b>
Communication	\$942	\$1,547	\$1,000	\$1,000	-35%

# Streets

## Authorized Positions for Streets

Full Time Positions: 18.00

EQUIPMENT OPERATOR I	5.00
EQUIPMENT OPERATOR II	1.00
EQUIPMENT OPERATOR III	5.00
SIGNAL TECHNICIAN II	1.00
STREETS & TRAFFIC MANAGER	1.00
STREETS SUPERVISOR	3.00
TRAFFIC TECHNICIAN II	2.00

Streets Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Expense</b>	<b>\$3,871,661</b>	<b>\$4,284,284</b>	<b>\$4,371,682</b>	<b>\$4,011,820</b>	<b>-6%</b>
Personnel Services	\$1,778,405	\$1,860,066	\$1,905,497	\$1,832,294	-1%
Materials & Supplies	\$1,442,926	\$1,667,146	\$1,692,146	\$1,608,500	-4%
Contractual Services	\$577,353	\$621,911	\$638,878	\$435,640	-30%
Other Costs	\$67,780	\$127,661	\$127,661	\$127,886	0%
Utility Expense	\$5,197	\$7,500	\$7,500	\$7,500	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Streets</b>	<b>\$3,107,672</b>	<b>\$3,483,952</b>	<b>\$3,576,598</b>	<b>\$3,216,320</b>	<b>-8%</b>
<b>Personnel Services</b>	<b>\$1,778,405</b>	<b>\$1,860,066</b>	<b>\$1,905,497</b>	<b>\$1,832,294</b>	<b>-1%</b>
Salaries and Wages - FT	\$1,138,592	\$1,185,644	\$1,160,136	\$1,186,057	0%
Overtime	\$33,036	\$60,000	\$79,650	\$60,000	0%
Callback and Callout Pay	\$0	\$0	\$60,000	\$0	0%
FICA/MC Contributions	\$85,433	\$96,916	\$93,340	\$91,836	-5%
Retirement Contributions	\$107,624	\$112,686	\$108,705	\$116,756	4%
Workers Compensation	\$30,967	\$35,074	\$33,920	\$29,837	-15%
Health Insurance	\$373,179	\$356,848	\$356,848	\$334,775	-6%
Other Insurance	\$4,038	\$7,378	\$7,378	\$7,513	2%
Other Employee Compensation	\$5,536	\$5,520	\$5,520	\$5,520	0%
<b>Materials &amp; Supplies</b>	<b>\$749,203</b>	<b>\$947,146</b>	<b>\$972,146</b>	<b>\$888,500</b>	<b>-6%</b>
General Supplies and Materials	\$578,327	\$805,000	\$700,000	\$675,000	-16%
Safety Equipment/Supplies	\$2,072	\$3,000	\$3,000	\$3,000	0%
Gas/Fuel	\$153,761	\$120,000	\$250,000	\$200,000	67%
Technology Supplies	\$5,231	\$5,746	\$5,746	\$0	-100%
Uniform Expense	\$9,812	\$13,400	\$13,400	\$10,500	-22%
<b>Contractual Services</b>	<b>\$507,088</b>	<b>\$541,579</b>	<b>\$563,794</b>	<b>\$360,640</b>	<b>-33%</b>
Other Contractual	\$6,910	\$10,000	\$32,215	\$10,000	0%
Internal Services	\$500,178	\$531,579	\$531,579	\$350,640	-34%
<b>Other Costs</b>	<b>\$67,780</b>	<b>\$127,661</b>	<b>\$127,661</b>	<b>\$127,886</b>	<b>0%</b>
Travel/Training	\$4,260	\$5,000	\$5,000	\$5,000	0%
Insurance/Bonds	\$63,520	\$122,661	\$122,661	\$122,886	0%
<b>Utility Expense</b>	<b>\$5,197</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$7,000</b>	<b>-7%</b>
Communication	\$4,959	\$7,000	\$7,000	\$7,000	0%
Water	\$238	\$500	\$500	\$0	-100%

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Traffic Control</b>	<b>\$763,989</b>	<b>\$800,332</b>	<b>\$795,084</b>	<b>\$795,500</b>	<b>-1%</b>
Materials & Supplies	\$693,723	\$720,000	\$720,000	\$720,000	0%
General Supplies and Materials	\$129,620	\$120,000	\$120,000	\$120,000	0%
Electricity	\$564,103	\$600,000	\$600,000	\$600,000	0%
Contractual Services	\$70,265	\$80,332	\$75,084	\$75,000	-7%
Other Contractual	\$70,265	\$80,332	\$75,084	\$75,000	-7%
Utility Expense	\$0	\$0	\$0	\$500	999%
Water	\$0	\$0	\$0	\$500	999%

# Community Development

## Authorized Positions for Community Development

Full Time Positions: 12.00

ADMINISTRATIVE ASSISTANT III	1.00
BUILDING INSPECTOR	1.00
CHIEF BUILDING OFFICIAL	1.00
CITY PLANNER	1.00
CODE ENFORCEMENT INSPECTOR I	2.00
CODE ENFORCEMENT SUPERVISOR	1.00
COMMUNITY DEVELOPMENT DIRECTOR	1.00
ELECTRICAL INSPECTOR	2.00
PERMIT TECHNICIAN	1.00
PLUMBING INSPECTOR	1.00

Community Development Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
Expense	\$35,030	\$1,504,579	\$1,482,425	\$1,493,843	-1%
Personnel Services	\$33,835	\$1,270,014	\$1,248,986	\$1,284,451	1%
Materials & Supplies	\$0	\$47,296	\$47,996	\$37,000	-22%
Contractual Services	\$0	\$29,292	\$27,932	\$25,778	-12%
Capital Outlay	\$0	\$0	\$234	\$0	0%
Other Costs	\$0	\$93,727	\$93,727	\$83,014	-11%
Utility Expense	\$1,196	\$64,250	\$63,550	\$63,600	-1%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Community Development</b>	<b>\$35,030</b>	<b>\$1,504,579</b>	<b>\$1,482,425</b>	<b>\$1,493,843</b>	<b>-1%</b>
<b>Personnel Services</b>	<b>\$33,835</b>	<b>\$1,270,014</b>	<b>\$1,248,986</b>	<b>\$1,284,451</b>	<b>1%</b>
Salaries and Wages - FT	\$22,677	\$875,920	\$861,056	\$896,476	2%
Overtime	\$0	\$1,500	\$1,500	\$0	-100%
Other Employee Withholdings	\$0	\$12,840	\$12,840	\$0	-100%
FICA/MC Contributions	\$1,693	\$65,865	\$63,591	\$67,305	2%
Retirement Contributions	\$2,476	\$96,520	\$93,293	\$98,547	2%
Workers Compensation	\$492	\$21,528	\$20,865	\$19,542	-9%
Health Insurance	\$5,870	\$177,431	\$177,431	\$184,616	4%
Other Insurance	\$207	\$5,450	\$5,450	\$5,565	2%
Other Employee Compensation	\$420	\$12,960	\$12,960	\$12,400	-4%
<b>Materials &amp; Supplies</b>	<b>\$0</b>	<b>\$47,296</b>	<b>\$47,996</b>	<b>\$37,000</b>	<b>-22%</b>
General Supplies and Materials	\$0	\$5,000	\$5,000	\$5,000	0%
Postage and Printing	\$0	\$13,000	\$13,000	\$15,000	15%
Gas/Fuel	\$0	\$15,000	\$15,000	\$15,000	0%
Books and Periodicals	\$0	\$1,000	\$1,000	\$0	-100%
Technology Supplies	\$0	\$9,946	\$10,646	\$500	-95%
Uniform Expense	\$0	\$3,350	\$3,350	\$1,500	-55%
<b>Contractual Services</b>	<b>\$0</b>	<b>\$29,292</b>	<b>\$27,932</b>	<b>\$25,778</b>	<b>-12%</b>
Credit Card Fees	\$0	\$5,500	\$5,500	\$5,500	0%
Other Contractual	\$0	\$12,260	\$10,900	\$9,000	-27%
Internal Services	\$0	\$11,532	\$11,532	\$11,278	-2%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$234</b>	<b>\$0</b>	<b>0%</b>
Programs and Projects	\$0	\$0	\$234	\$0	0%
<b>Other Costs</b>	<b>\$0</b>	<b>\$93,727</b>	<b>\$93,727</b>	<b>\$83,014</b>	<b>-11%</b>
Travel/Training	\$0	\$11,600	\$11,600	\$13,920	20%
Insurance/Bonds	\$0	\$46,527	\$46,527	\$33,494	-28%
Advertising/Promotion	\$0	\$23,600	\$23,600	\$23,600	0%
Dues and Subscriptions	\$0	\$12,000	\$12,000	\$12,000	0%
<b>Utility Expense</b>	<b>\$1,196</b>	<b>\$64,250</b>	<b>\$63,550</b>	<b>\$63,600</b>	<b>-1%</b>
Communication	\$433	\$6,450	\$5,750	\$5,800	-10%
Abatements	\$762	\$57,800	\$57,800	\$57,800	0%

# Police Department

## Budgeted Positions for Police Administration

*Full Time Positions:* 124.24

ADMINISTRATIVE ASSISTANT I	1.00
ADMINISTRATIVE ASSISTANT II	1.00
ADMINISTRATIVE ASSISTANT III	1.00
COMMUNITY SERVICES COORDINATOR	1.00
COMMUNITY SERVICES OFFICER	4.00
CRIMINAL INTELLIGENCE TECH.	1.00
DEPUTY POLICE CHIEF	1.00
DIGITAL RECORDS SPECIALIST	1.00
MASTER POLICE OFFICER	25.00
POLICE ACCREDITATION SPECIALIS	0.75
POLICE CAPTAIN	2.00
POLICE CHIEF	1.00
POLICE FLEET COORDINATOR	1.00
POLICE LIEUTENANT	5.00
POLICE OFFICER	52.49
POLICE RECORDS CLERK	5.00
POLICE RECORDS SUPERVISOR	1.00
POLICE SERGEANT	14.00
POLICE TECHNOLOGIES MANAGER	1.00
PROPERTY & EVIDENCE SUPERVISOR	1.00
PROPERTY EVIDENCE TECH. I	2.00
PUBLIC INFORMATION OFFICER	1.00
VICTIM SERVICES SPECIALIST	1.00

Casper Police Department is budgeted at current strength of 100.49, however the force is authorized up to 110.

# City of Casper, Wyoming

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<b>Police Department Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>Expense</b>	<b>\$16,169,398</b>	<b>\$17,475,179</b>	<b>\$17,763,848</b>	<b>\$18,154,173</b>	<b>4%</b>
Personnel Services	\$12,632,117	\$13,235,067	\$13,386,805	\$13,965,046	6%
Materials & Supplies	\$638,397	\$673,180	\$703,712	\$654,198	-3%
Contractual Services	\$1,894,574	\$2,506,749	\$2,580,124	\$2,486,065	-1%
Capital Outlay	\$0	\$16,000	\$16,000	\$0	-100%
Other Costs	\$821,558	\$863,183	\$871,607	\$866,364	0%
Utility Expense	\$182,752	\$181,000	\$205,600	\$182,500	1%



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Police Administration</b>	<b>\$15,722,220</b>	<b>\$17,003,179</b>	<b>\$17,351,539</b>	<b>\$17,647,375</b>	<b>4%</b>
<b>Personnel Services</b>	<b>\$12,632,117</b>	<b>\$13,235,067</b>	<b>\$13,386,805</b>	<b>\$13,965,046</b>	<b>6%</b>
Salaries and Wages - FT	\$8,723,337	\$9,195,009	\$9,342,000	\$9,708,430	6%
Salaries and Wages - PT/Season	\$0	\$0	\$2,463	\$18,034	999%
Holiday Pay	\$33,964	\$50,000	\$0	\$0	-100%
Overtime	\$382,981	\$387,000	\$387,000	\$385,000	-1%
Standby Pay	\$49,721	\$45,000	\$54,000	\$54,000	20%
Reimbursable Contract Wages	\$26,379	\$45,000	\$45,000	\$45,000	0%
Callback and Callout Pay	\$0	\$0	\$89,000	\$50,000	999%
FICA/MC Contributions	\$196,182	\$211,128	\$204,343	\$227,611	8%
Retirement Contributions	\$872,666	\$966,647	\$934,946	\$1,073,546	11%
Workers Compensation	\$238,413	\$269,015	\$261,785	\$286,713	7%
Health Insurance	\$2,077,382	\$2,008,520	\$2,008,520	\$2,057,885	2%
Other Insurance	\$27,481	\$54,148	\$54,148	\$55,227	2%
Other Employee Compensation	\$3,611	\$3,600	\$3,600	\$3,600	0%
<b>Materials &amp; Supplies</b>	<b>\$460,685</b>	<b>\$501,180</b>	<b>\$585,712</b>	<b>\$512,400</b>	<b>2%</b>
General Supplies and Materials	\$44,100	\$72,832	\$115,000	\$115,000	58%
Postage and Printing	\$489	\$16,000	\$13,000	\$16,000	0%
Range Supplies	\$104,466	\$120,000	\$120,000	\$120,000	0%
Electricity	\$1,848	\$1,200	\$2,300	\$1,400	17%
Gas/Fuel	\$226,133	\$182,000	\$221,000	\$205,000	13%
Furnishings	\$13,247	\$15,000	\$15,688	\$0	-100%
Technology Supplies	\$59,590	\$73,280	\$73,280	\$30,000	-59%
Maint/Repair (non contract)	\$9,444	\$20,868	\$22,500	\$25,000	20%
Uniform Expense	\$1,368	\$0	\$2,944	\$0	0%
<b>Contractual Services</b>	<b>\$1,846,826</b>	<b>\$2,466,749</b>	<b>\$2,554,239</b>	<b>\$2,441,065</b>	<b>-1%</b>
Rent	\$204,542	\$135,000	\$135,000	\$150,000	11%
Professional Services	\$34,243	\$32,600	\$32,600	\$40,000	23%
Maintenance Agreements	\$20,202	\$5,201	\$20,201	\$20,201	288%
Testing	\$0	\$0	\$3,240	\$0	0%
Credit Card Fees	\$1,502	\$0	\$1,548	\$0	0%
Other Contractual	\$108,046	\$218,840	\$218,840	\$225,000	3%
Internal Services	\$206,239	\$205,108	\$312,810	\$305,864	49%
Prisoner Care	\$1,272,053	\$1,870,000	\$1,830,000	\$1,700,000	-9%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$0</b>	<b>-100%</b>
Light Equipment	\$0	\$0	\$0	\$0	0%
Light Equipment - Replacement	\$0	\$0	\$0	\$0	0%
Technology - Capital	\$0	\$16,000	\$16,000	\$0	-100%
Technology - Replacement	\$0	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$599,841</b>	<b>\$603,183</b>	<b>\$603,183</b>	<b>\$546,364</b>	<b>-9%</b>
Travel/Training	\$6,000	\$0	\$0	\$0	0%
Insurance/Bonds	\$585,477	\$594,683	\$594,683	\$537,864	-10%
Advertising/Promotion	\$8,364	\$8,500	\$8,500	\$8,500	0%
<b>Utility Expense</b>	<b>\$182,752</b>	<b>\$181,000</b>	<b>\$205,600</b>	<b>\$182,500</b>	<b>1%</b>
Communication	\$180,689	\$180,000	\$205,000	\$180,000	0%
Water	\$2,063	\$1,000	\$600	\$2,500	150%
<b>Police Canine Operations</b>	<b>\$5,028</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Materials &amp; Supplies</b>	<b>\$2,190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
General Supplies and Materials	\$2,190	\$0	\$0	\$0	0%
<b>Contractual Services</b>	<b>\$2,826</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Other Contractual	\$2,826	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$12</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Travel/Training	\$12	\$0	\$0	\$0	0%
<b>Police Career Services</b>	<b>\$348,835</b>	<b>\$430,000</b>	<b>\$374,165</b>	<b>\$469,000</b>	<b>9%</b>
<b>Materials &amp; Supplies</b>	<b>\$109,765</b>	<b>\$130,000</b>	<b>\$80,000</b>	<b>\$104,000</b>	<b>-20%</b>
Uniform Expense	\$109,765	\$130,000	\$80,000	\$104,000	-20%
<b>Contractual Services</b>	<b>\$17,363</b>	<b>\$40,000</b>	<b>\$25,741</b>	<b>\$45,000</b>	<b>12%</b>
Testing	\$15,986	\$40,000	\$25,000	\$45,000	12%
Other Contractual	\$1,377	\$0	\$741	\$0	0%
<b>Other Costs</b>	<b>\$221,706</b>	<b>\$260,000</b>	<b>\$268,424</b>	<b>\$320,000</b>	<b>23%</b>
Travel/Training	\$189,711	\$225,000	\$225,000	\$270,000	20%
Recruitment Activities	\$31,995	\$35,000	\$35,000	\$40,000	14%
Dues and Subscriptions	\$0	\$0	\$8,424	\$10,000	999%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Police Investigations</b>	<b>\$68,513</b>	<b>\$42,000</b>	<b>\$38,144</b>	<b>\$37,798</b>	<b>-10%</b>
Materials & Supplies	\$41,846	\$42,000	\$38,000	\$37,798	-10%
General Supplies and Materials	\$3,378	\$0	\$0	\$0	0%
Investigation Supplies	\$11,532	\$12,000	\$8,000	\$12,000	0%
Evidence Supplies	\$26,936	\$30,000	\$30,000	\$25,798	-14%
Contractual Services	\$26,667	\$0	\$144	\$0	0%
Other Contractual	\$26,667	\$0	\$144	\$0	0%
<b>Police Patrol</b>	<b>\$2,504</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Materials & Supplies	\$2,242	\$0	\$0	\$0	0%
General Supplies and Materials	\$2,242	\$0	\$0	\$0	0%
Contractual Services	\$262	\$0	\$0	\$0	0%
Other Contractual	\$262	\$0	\$0	\$0	0%
<b>Police Records</b>	<b>\$15,692</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Materials & Supplies	\$15,062	\$0	\$0	\$0	0%
General Supplies and Materials	\$2,510	\$0	\$0	\$0	0%
Postage and Printing	\$12,552	\$0	\$0	\$0	0%
Contractual Services	\$630	\$0	\$0	\$0	0%
Other Contractual	\$630	\$0	\$0	\$0	0%
<b>Police Traffic Enforcement</b>	<b>\$6,606</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Materials & Supplies	\$6,606	\$0	\$0	\$0	0%
General Supplies and Materials	\$6,606	\$0	\$0	\$0	0%

# Fire-EMS Administration

## Authorized Positions for Fire-EMS Administration

<i>Full Time Positions:</i>	82.00
BATTALION CHIEF	3.00
BATTALION CHIEF (DAYS)	1.00
CRR OFFICER	2.00
DEPUTY FIRE CHIEF	3.00
FIRE CAPTAIN	15.00
FIRE CAPTAIN (DAYS)	1.00
FIRE CHIEF	1.00
FIRE ENGINEER	21.00
FIRE FIGHTER	20.00
FIRE TRAINEE	14.00
GIS TECHNICIAN	1.00

<b>Fire Department Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>Expense</b>	<b>\$10,561,876</b>	<b>\$11,692,241</b>	<b>\$12,159,691</b>	<b>\$12,232,441</b>	<b>5%</b>
Personnel Services	\$9,315,052	\$10,094,549	\$10,446,785	\$10,968,434	9%
Materials & Supplies	\$498,689	\$750,949	\$904,956	\$465,461	-38%
Contractual Services	\$381,439	\$397,765	\$360,000	\$425,580	7%
Capital Outlay	\$0	\$5,000	\$5,000	\$0	-100%
Other Costs	\$297,040	\$378,699	\$376,700	\$305,716	-19%
Utility Expense	\$69,656	\$65,279	\$66,250	\$67,250	3%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Fire-EMS Administration</b>	<b>\$9,787,942</b>	<b>\$10,771,102</b>	<b>\$11,134,005</b>	<b>\$11,430,307</b>	<b>6%</b>
<b>Personnel Services</b>	<b>\$9,315,052</b>	<b>\$10,094,549</b>	<b>\$10,446,785</b>	<b>\$10,968,434</b>	<b>9%</b>
Salaries and Wages - FT	\$6,212,653	\$6,292,221	\$6,200,211	\$6,857,643	9%
Holiday Pay	\$28,767	\$50,000	\$40,000	\$45,000	-10%
Overtime	\$305,818	\$330,000	\$330,000	\$250,000	-24%
Standby Pay	\$7,491	\$8,000	\$8,000	\$8,500	6%
Deferred Compensation	\$0	\$0	\$425	\$650	999%
Callback and Callout Pay	\$0	\$500,000	\$1,061,877	\$750,000	50%
FICA/MC Contributions	\$94,950	\$98,494	\$98,494	\$107,977	10%
Retirement Contributions	\$979,826	\$1,042,668	\$1,012,868	\$1,206,068	16%
Retirement Health Contribution	\$36,538	\$70,000	\$70,000	\$77,000	10%
Workers Compensation	\$174,121	\$187,998	\$183,453	\$181,066	-4%
Health Insurance	\$1,448,777	\$1,409,298	\$1,409,298	\$1,446,617	3%
Other Insurance	\$12,855	\$13,159	\$13,159	\$14,933	13%
Other Employee Compensation	\$13,257	\$92,711	\$19,000	\$22,980	-75%
<b>Materials &amp; Supplies</b>	<b>\$111,511</b>	<b>\$234,820</b>	<b>\$254,270</b>	<b>\$95,551</b>	<b>-59%</b>
General Supplies and Materials	\$6,952	\$7,000	\$8,050	\$9,000	29%
Postage and Printing	\$3,054	\$4,100	\$3,500	\$5,000	22%
Electricity	\$44,555	\$43,000	\$41,000	\$46,000	7%
Natural Gas	\$28,246	\$24,000	\$45,000	\$30,551	27%
Technology Supplies	\$28,704	\$156,720	\$156,720	\$5,000	-97%
<b>Contractual Services</b>	<b>\$42,095</b>	<b>\$42,769</b>	<b>\$50,000</b>	<b>\$71,356</b>	<b>67%</b>
Maintenance Agreements	\$42,095	\$42,769	\$50,000	\$71,356	67%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-100%</b>
Technology - Capital	\$0	\$5,000	\$5,000	\$0	-100%
<b>Other Costs</b>	<b>\$249,627</b>	<b>\$328,685</b>	<b>\$311,700</b>	<b>\$227,716</b>	<b>-31%</b>
Insurance/Bonds	\$243,970	\$322,935	\$305,000	\$220,216	-32%
Advertising/Promotion	\$729	\$750	\$1,200	\$2,500	233%
Dues and Subscriptions	\$4,928	\$5,000	\$5,500	\$5,000	0%
<b>Utility Expense</b>	<b>\$69,656</b>	<b>\$65,279</b>	<b>\$66,250</b>	<b>\$67,250</b>	<b>3%</b>
Communication	\$55,106	\$49,000	\$49,250	\$50,000	2%
Water	\$14,550	\$16,279	\$17,000	\$17,250	6%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Fire-EMS Operations</b>	<b>\$657,991</b>	<b>\$761,272</b>	<b>\$842,786</b>	<b>\$619,634</b>	<b>-19%</b>
<b>Materials &amp; Supplies</b>	<b>\$345,172</b>	<b>\$456,226</b>	<b>\$587,786</b>	<b>\$320,910</b>	<b>-30%</b>
General Supplies and Materials	\$63,454	\$165,140	\$175,000	\$36,000	-78%
Custodial Supplies	\$21,470	\$16,500	\$22,000	\$25,000	52%
Safety Equipment/Supplies	\$38,016	\$46,850	\$78,850	\$33,900	-28%
Gas/Fuel	\$95,773	\$65,000	\$95,000	\$90,000	38%
Furnishings	\$0	\$35,750	\$36,500	\$0	-100%
Books and Periodicals	\$1,920	\$436	\$436	\$3,500	702%
Maint/Repair (non contract)	\$61,335	\$66,550	\$85,000	\$62,000	-7%
Uniform Expense	\$63,205	\$60,000	\$95,000	\$70,510	18%
<b>Contractual Services</b>	<b>\$312,819</b>	<b>\$305,046</b>	<b>\$255,000</b>	<b>\$298,724</b>	<b>-2%</b>
Internal Services	\$312,819	\$305,046	\$255,000	\$298,724	-2%
<b>Fire-EMS Training</b>	<b>\$90,338</b>	<b>\$119,964</b>	<b>\$143,000</b>	<b>\$152,500</b>	<b>27%</b>
<b>Materials &amp; Supplies</b>	<b>\$16,400</b>	<b>\$20,000</b>	<b>\$23,000</b>	<b>\$19,000</b>	<b>-5%</b>
General Supplies and Materials	\$14,799	\$20,000	\$23,000	\$16,000	-20%
Safety Equipment/Supplies	\$0	\$0	\$0	\$0	0%
Books and Periodicals	\$1,601	\$0	\$0	\$3,000	999%
<b>Contractual Services</b>	<b>\$26,525</b>	<b>\$49,950</b>	<b>\$55,000</b>	<b>\$55,500</b>	<b>11%</b>
Testing	\$26,525	\$49,950	\$55,000	\$55,500	11%
<b>Other Costs</b>	<b>\$47,412</b>	<b>\$50,014</b>	<b>\$65,000</b>	<b>\$78,000</b>	<b>56%</b>
Travel/Training	\$47,412	\$50,014	\$65,000	\$78,000	56%
<b>Fire-EMS Prevent &amp; Inspect</b>	<b>\$25,605</b>	<b>\$39,903</b>	<b>\$39,900</b>	<b>\$30,000</b>	<b>-25%</b>
<b>Materials &amp; Supplies</b>	<b>\$25,605</b>	<b>\$39,903</b>	<b>\$39,900</b>	<b>\$30,000</b>	<b>-25%</b>
General Supplies and Materials	\$25,605	\$39,903	\$39,900	\$30,000	-25%

# Parks - Parks Maint.

## Authorized Positions for Parks - Parks Maint.

<i>Full Time Positions:</i> 9.95	
ADMINISTRATIVE ASSISTANT II	0.75
PARKS & RECREATION WORKER IV	2.00
PARKS CREW LEADER	2.00
PARKS MAINTENANCE TECH I	1.50
PARKS MAINTENANCE TECH II	1.50
PARKS MANAGER	0.60
PARKS SUPERVISOR	1.50
PARKS, REC & FACILITIES DIRECT	0.10

<b>Parks Department Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>Expense</b>	<b>\$2,038,770</b>	<b>\$2,525,891</b>	<b>\$2,445,140</b>	<b>\$1,882,683</b>	<b>-25%</b>
Personnel Services	\$1,003,871	\$1,297,355	\$1,243,292	\$1,035,108	-20%
Materials & Supplies	\$293,799	\$341,163	\$354,068	\$206,348	-40%
Contractual Services	\$319,685	\$311,168	\$300,968	\$178,917	-43%
Other Costs	\$69,917	\$135,955	\$136,212	\$79,310	-42%
Utility Expense	\$351,497	\$440,250	\$410,600	\$383,000	-13%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Parks - Athletic Maint.</b>	<b>\$153,663</b>	<b>\$478,023</b>	<b>\$457,048</b>	<b>\$0</b>	<b>-100%</b>
<b>Personnel Services</b>	<b>\$26,400</b>	<b>\$278,408</b>	<b>\$278,178</b>	<b>\$0</b>	<b>-100%</b>
Salaries and Wages - FT	\$0	\$148,249	\$148,249	\$0	-100%
Salaries and Wages - PT/Season	\$23,427	\$62,920	\$62,920	\$0	-100%
Overtime	\$479	\$1,500	\$800	\$0	-100%
Callback and Callout Pay	\$0	\$0	\$365	\$0	0%
FICA/MC Contributions	\$1,829	\$16,324	\$16,324	\$0	-100%
Retirement Contributions	\$0	\$14,097	\$14,097	\$0	-100%
Workers Compensation	\$665	\$5,919	\$5,919	\$0	-100%
Health Insurance	\$0	\$23,093	\$23,093	\$0	-100%
Other Insurance	\$0	\$6,066	\$6,066	\$0	-100%
Unemployment Compensation	\$0	\$0	\$106	\$0	0%
Other Employee Compensation	\$0	\$240	\$240	\$0	-100%
<b>Materials &amp; Supplies</b>	<b>\$86,596</b>	<b>\$144,365</b>	<b>\$133,270</b>	<b>\$0</b>	<b>-100%</b>
General Supplies and Materials	\$20,356	\$63,515	\$62,120	\$0	-100%
Electricity	\$63,491	\$76,350	\$68,400	\$0	-100%
Natural Gas	\$2,749	\$4,500	\$2,750	\$0	-100%
<b>Utility Expense</b>	<b>\$40,666</b>	<b>\$55,250</b>	<b>\$45,600</b>	<b>\$0</b>	<b>-100%</b>
Water	\$40,666	\$55,250	\$45,600	\$0	-100%



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Parks - Parks Maint.</b>	<b>\$1,745,652</b>	<b>\$1,886,934</b>	<b>\$1,827,158</b>	<b>\$1,725,183</b>	<b>-9%</b>
<b>Personnel Services</b>	<b>\$977,471</b>	<b>\$1,018,947</b>	<b>\$965,114</b>	<b>\$1,035,108</b>	<b>2%</b>
Salaries and Wages - FT	\$584,296	\$569,259	\$556,485	\$612,615	8%
Salaries and Wages - PT/Season	\$78,883	\$135,422	\$92,000	\$115,000	-15%
Overtime	\$14,027	\$17,000	\$20,800	\$17,000	0%
Standby Pay	\$546	\$0	\$2,000	\$2,000	999%
Callback and Callout Pay	\$0	\$0	\$1,616	\$0	0%
FICA/MC Contributions	\$51,025	\$56,187	\$54,232	\$57,210	2%
Retirement Contributions	\$62,199	\$55,625	\$53,156	\$60,315	8%
Workers Compensation	\$18,228	\$20,337	\$19,708	\$18,952	-7%
Health Insurance	\$144,218	\$142,602	\$142,602	\$143,448	1%
Other Insurance	\$14,566	\$11,825	\$11,825	\$4,865	-59%
Other Employee Compensation	\$9,483	\$10,690	\$10,690	\$3,703	-65%
<b>Materials &amp; Supplies</b>	<b>\$147,862</b>	<b>\$139,864</b>	<b>\$159,864</b>	<b>\$148,848</b>	<b>6%</b>
General Supplies and Materials	\$40,513	\$45,000	\$45,000	\$51,000	13%
Safety Equipment/Supplies	\$1,695	\$2,500	\$2,500	\$2,500	0%
Electricity	\$37,398	\$35,000	\$43,000	\$45,000	29%
Natural Gas	\$2,171	\$2,000	\$2,000	\$2,348	17%
Gas/Fuel	\$59,953	\$46,000	\$58,000	\$48,000	4%
Furnishings	\$0	\$0	\$0	\$0	0%
Technology Supplies	\$6,133	\$9,364	\$9,364	\$0	-100%
<b>Contractual Services</b>	<b>\$319,685</b>	<b>\$307,168</b>	<b>\$300,968</b>	<b>\$178,917</b>	<b>-42%</b>
Rent	\$49,170	\$55,000	\$53,000	\$54,282	-1%
Balefill	\$3,924	\$6,000	\$3,000	\$4,000	-33%
Other Contractual	\$22,252	\$13,700	\$12,500	\$14,000	2%
Internal Services	\$244,338	\$232,468	\$232,468	\$106,635	-54%
<b>Other Costs</b>	<b>\$69,917</b>	<b>\$135,955</b>	<b>\$136,212</b>	<b>\$79,310</b>	<b>-42%</b>
Travel/Training	\$2,621	\$5,200	\$5,200	\$4,700	-10%
Community Service	\$13,548	\$10,570	\$10,570	\$0	-100%
Insurance/Bonds	\$53,749	\$120,185	\$120,185	\$73,110	-39%
Dues and Subscriptions	\$0	\$0	\$257	\$1,500	999%
<b>Utility Expense</b>	<b>\$230,716</b>	<b>\$285,000</b>	<b>\$265,000</b>	<b>\$283,000</b>	<b>-1%</b>
Communication	\$5,043	\$10,000	\$10,000	\$8,000	-20%
Water	\$225,673	\$275,000	\$255,000	\$275,000	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Parks - Urban Forestry</b>	<b>\$17,890</b>	<b>\$21,234</b>	<b>\$21,234</b>	<b>\$13,000</b>	<b>-39%</b>
Materials & Supplies	\$17,890	\$17,234	\$21,234	\$13,000	-25%
General Supplies and Materials	\$17,890	\$17,234	\$21,234	\$13,000	-25%
Contractual Services	\$0	\$4,000	\$0	\$0	-100%
Other Contractual	\$0	\$4,000	\$0	\$0	-100%
<b>Parks - Special Areas</b>	<b>\$121,566</b>	<b>\$139,700</b>	<b>\$139,700</b>	<b>\$144,500</b>	<b>3%</b>
Materials & Supplies	\$41,451	\$39,700	\$39,700	\$44,500	12%
General Supplies and Materials	\$4,601	\$4,700	\$4,700	\$9,500	102%
Electricity	\$36,850	\$35,000	\$35,000	\$35,000	0%
Utility Expense	\$80,115	\$100,000	\$100,000	\$100,000	0%
Water	\$80,115	\$100,000	\$100,000	\$100,000	0%

# Cemetery

## Authorized Positions for Cemetery

Full Time Positions: 2.19

CEMETERY CARETAKER	1.00
CEMETERY SUPERVISOR	1.00
PARKS MANAGER	0.10
PARKS, REC & FACILITIES DIRECT	0.09

Cemetery Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
Expense	\$421,275	\$503,281	\$493,502	\$450,378	-11%
Personnel Services	\$252,315	\$307,677	\$292,774	\$261,537	-15%
Materials & Supplies	\$33,571	\$33,072	\$38,072	\$34,395	4%
Contractual Services	\$25,817	\$24,874	\$24,998	\$24,190	-3%
Capital Outlay	\$6,000	\$0	\$0	\$0	0%
Other Costs	\$26,351	\$25,377	\$25,377	\$17,756	-30%
Utility Expense	\$77,221	\$112,281	\$112,281	\$112,500	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Cemetery</b>	<b>\$421,275</b>	<b>\$503,281</b>	<b>\$493,502</b>	<b>\$450,378</b>	<b>-11%</b>
<b>Personnel Services</b>	<b>\$252,315</b>	<b>\$307,677</b>	<b>\$292,774</b>	<b>\$261,537</b>	<b>-15%</b>
Salaries and Wages - FT	\$133,645	\$165,918	\$164,442	\$141,545	-15%
Salaries and Wages - PT/Season	\$46,946	\$58,710	\$45,000	\$54,000	-8%
Overtime	\$2,920	\$3,100	\$3,100	\$3,500	13%
FICA/MC Contributions	\$13,619	\$17,535	\$17,309	\$15,338	-13%
Retirement Contributions	\$12,553	\$16,782	\$16,468	\$14,726	-12%
Workers Compensation	\$4,922	\$6,363	\$6,290	\$5,131	-19%
Health Insurance	\$36,223	\$37,636	\$37,636	\$23,969	-36%
Other Insurance	\$592	\$1,153	\$1,153	\$1,865	62%
Unemployment Compensation	\$0	\$0	\$106	\$0	0%
Other Employee Compensation	\$895	\$480	\$1,270	\$1,463	205%
<b>Materials &amp; Supplies</b>	<b>\$33,571</b>	<b>\$33,072</b>	<b>\$38,072</b>	<b>\$34,395</b>	<b>4%</b>
General Supplies and Materials	\$14,261	\$13,470	\$13,470	\$15,000	11%
Safety Equipment/Supplies	\$1,464	\$1,500	\$1,500	\$1,500	0%
Electricity	\$1,944	\$2,000	\$2,000	\$2,200	10%
Natural Gas	\$2,491	\$4,200	\$6,000	\$2,695	-36%
Gas/Fuel	\$10,674	\$6,800	\$10,000	\$12,000	76%
Furnishings	\$0	\$2,000	\$2,000	\$0	-100%
Technology Supplies	\$2,737	\$3,102	\$3,102	\$1,000	-68%
<b>Contractual Services</b>	<b>\$25,817</b>	<b>\$24,874</b>	<b>\$24,998</b>	<b>\$24,190</b>	<b>-3%</b>
Credit Card Fees	\$1,690	\$1,476	\$1,600	\$0	-100%
Internal Services	\$24,126	\$23,398	\$23,398	\$24,190	3%
<b>Capital Outlay</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Light Equipment	\$6,000	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$26,351</b>	<b>\$25,377</b>	<b>\$25,377</b>	<b>\$17,756</b>	<b>-30%</b>
Travel/Training	\$1,308	\$1,800	\$1,800	\$2,160	20%
Insurance/Bonds	\$25,043	\$23,577	\$23,577	\$15,596	-34%
<b>Utility Expense</b>	<b>\$77,221</b>	<b>\$112,281</b>	<b>\$112,281</b>	<b>\$112,500</b>	<b>0%</b>
Communication	\$1,700	\$2,281	\$2,281	\$2,500	10%
Water	\$75,521	\$110,000	\$110,000	\$110,000	0%

# Ft. Caspar Museum

## Authorized Positions for Ft. Caspar Museum

<i>Full Time Positions:</i> 3.19	
ADMINISTRATIVE ASSISTANT II	1.00
ADMINISTRATIVE ASSISTANT III	0.05
MUSEUM CURATOR - COLLECTIONS	1.00
MUSEUM SUPERVISOR	1.00
PARKS, REC & FACILITIES DIRECT	0.09
RECREATION MANAGER	0.05

<b>Fort Caspar Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>Expense</b>	<b>\$403,184</b>	<b>\$499,724</b>	<b>\$504,471</b>	<b>\$470,781</b>	<b>-6%</b>
Personnel Services	\$293,839	\$338,101	\$338,993	\$341,009	1%
Materials & Supplies	\$55,151	\$73,350	\$86,055	\$62,286	-15%
Contractual Services	\$39,460	\$69,227	\$60,427	\$36,025	-48%
Capital Outlay	\$92	\$0	\$0	\$0	0%
Other Costs	\$11,430	\$15,996	\$15,946	\$27,911	74%
Utility Expense	\$3,212	\$3,050	\$3,050	\$3,550	16%
Non Budgeted	\$0	\$0	\$0	\$0	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Ft. Caspar Museum</b>	<b>\$403,184</b>	<b>\$499,724</b>	<b>\$504,471</b>	<b>\$470,781</b>	<b>-6%</b>
<b>Personnel Services</b>	<b>\$293,839</b>	<b>\$338,101</b>	<b>\$338,993</b>	<b>\$341,009</b>	<b>1%</b>
Salaries and Wages - FT	\$200,536	\$231,291	\$231,291	\$234,091	1%
Salaries and Wages - PT/Season	\$9,044	\$11,935	\$11,935	\$11,935	0%
Overtime	\$125	\$0	\$99	\$0	0%
FICA/MC Contributions	\$14,843	\$18,607	\$18,607	\$17,572	-6%
Retirement Contributions	\$18,431	\$22,730	\$22,730	\$23,069	1%
Workers Compensation	\$5,512	\$6,763	\$6,763	\$5,775	-15%
Health Insurance	\$43,853	\$44,504	\$44,504	\$44,526	0%
Other Insurance	\$1,014	\$1,791	\$1,791	\$2,822	58%
Unemployment Compensation	\$0	\$0	\$73	\$0	0%
Other Employee Compensation	\$481	\$480	\$1,200	\$1,219	154%
<b>Materials &amp; Supplies</b>	<b>\$55,151</b>	<b>\$73,350</b>	<b>\$86,055</b>	<b>\$62,286</b>	<b>-15%</b>
General Supplies and Materials	\$2,192	\$3,800	\$3,800	\$16,400	332%
Postage and Printing	\$1,225	\$1,300	\$1,300	\$1,300	0%
Electricity	\$7,340	\$8,240	\$10,000	\$10,000	21%
Natural Gas	\$5,165	\$4,445	\$7,600	\$5,586	26%
Furnishings	\$0	\$22,000	\$31,000	\$0	-100%
Supplies Purchased for Resale	\$31,778	\$28,000	\$28,000	\$29,000	4%
Technology Supplies	\$7,229	\$5,065	\$3,855	\$0	-100%
Uniform Expense	\$222	\$500	\$500	\$0	-100%
<b>Contractual Services</b>	<b>\$39,460</b>	<b>\$69,227</b>	<b>\$60,427</b>	<b>\$36,025</b>	<b>-48%</b>
Maintenance Agreements	\$149	\$200	\$400	\$450	125%
Credit Card Fees	\$1,835	\$2,600	\$2,600	\$2,600	0%
Alarm Monitoring	\$2,398	\$2,500	\$2,500	\$2,500	0%
Other Contractual	\$12,095	\$26,000	\$17,000	\$4,400	-83%
Internal Services	\$22,984	\$37,927	\$37,927	\$26,075	-31%
<b>Capital Outlay</b>	<b>\$92</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Technology - Capital	\$0	\$0	\$0	\$0	0%
Programs and Projects	\$92	\$0	\$0	\$0	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Other Costs</b>	\$11,430	\$15,996	\$15,946	\$27,911	74%
Travel/Training	\$1,750	\$3,500	\$3,500	\$4,200	20%
Insurance/Bonds	\$7,977	\$10,546	\$10,546	\$22,661	115%
Advertising/Promotion	\$1,688	\$1,900	\$1,900	\$1,000	-47%
Over/Short	\$16	\$50	\$0	\$50	0%
<b>Utility Expense</b>	\$3,212	\$3,050	\$3,050	\$3,550	16%
Communication	\$202	\$250	\$250	\$250	0%
Water	\$3,010	\$2,800	\$2,800	\$3,300	18%
<b>Non Budgeted</b>	\$0	\$0	\$0	\$0	0%
Sales Tax	\$0	\$0	\$0	\$0	0%

# Other General Purpose Funds





## Other General Purpose Funds

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	Change
<b>Revenue, By Fund</b>	<b>(\$1,987,128)</b>	<b>(\$23,001,553)</b>	<b>(\$22,151,200)</b>	<b>(\$2,283,607)</b>	<b>-90%</b>
Opportunities Fund	(\$40,315)	(\$7,785,717)	(\$7,807,447)	(\$7,988)	-100%
Perpetual Care Fund	(\$427,466)	(\$574,904)	(\$481,947)	(\$706,055)	23%
Debt Service Fund	(\$12,536)	(\$5,065,260)	(\$5,065,260)	(\$71,781)	-99%
Metro Animal Fund	(\$1,365,360)	(\$1,487,031)	(\$1,473,993)	(\$1,452,783)	-2%
River Fund	(\$108,350)	(\$7,969,916)	(\$7,322,553)	(\$45,000)	-99%
CARES Act Funding	(\$33,101)	(\$118,725)	\$0	\$0	-100%
<b>Expenses, By Fund</b>	<b>\$11,223,055</b>	<b>\$13,923,824</b>	<b>\$10,730,722</b>	<b>\$22,825,529</b>	<b>64%</b>
Opportunities Fund	\$254,507	\$3,517,025	\$1,189,512	\$5,725,503	63%
Perpetual Care Fund	\$1,349,404	\$634,874	\$331,606	\$2,844,157	348%
Debt Service Fund	\$267	\$489,618	\$124,912	\$368,320	-25%
Metro Animal Fund	\$1,109,096	\$1,762,483	\$1,692,938	\$1,595,035	-10%
River Fund	\$15,282	\$7,345,230	\$7,281,866	\$68,000	-99%
CARES Act Funding	\$8,494,498	\$174,594	\$109,888	\$12,224,514	999%
<b>Net Decrease (Increase)</b>	<b>\$9,235,927</b>	<b>(\$9,077,729)</b>	<b>(\$11,420,479)</b>	<b>\$20,541,922</b>	<b>-326%</b>
Opportunities Fund	\$214,192	(\$4,268,692)	(\$6,617,935)	\$5,717,515	-234%
Perpetual Care Fund	\$921,939	\$59,970	(\$150,341)	\$2,138,102	999%
Debt Service Fund	(\$12,269)	(\$4,575,642)	(\$4,940,348)	\$296,539	-106%
Metro Animal Fund	(\$256,265)	\$275,452	\$218,945	\$142,252	-48%
River Fund	(\$93,068)	(\$624,686)	(\$40,687)	\$23,000	-104%
CARES Act Funding	\$8,461,397	\$55,869	\$109,888	\$12,224,514	999%

# City of Casper, Wyoming

<b>Opportunities Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$40,315)	(\$7,785,717)	(\$7,807,447)	(\$7,988)	-100%
Misc Revenue	(\$29,536)	(\$63,269)	(\$85,000)	\$0	-100%
Other Sources	(\$10,779)	(\$7,722,448)	(\$7,722,447)	(\$7,988)	-100%
<b>Expense</b>	<b>\$254,507</b>	<b>\$3,517,025</b>	<b>\$1,189,512</b>	<b>\$5,725,503</b>	<b>63%</b>
Contractual Services	\$4,507	\$4,512	\$4,512	\$76,506	999%
Transfers Out	\$250,000	\$3,512,513	\$1,185,000	\$5,648,997	61%
<b>Opportunities Fund Net Decrease (Increase)</b>	<b>\$214,192</b>	<b>(\$4,268,692)</b>	<b>(\$6,617,935)</b>	<b>\$5,717,515</b>	<b>-234%</b>

	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>Opportunities Fund</b>	<b>\$214,192</b>	<b>(\$4,268,692)</b>	<b>(\$6,617,935)</b>	<b>\$5,717,515</b>	<b>-234%</b>
Misc Revenue	(\$29,536)	(\$63,269)	(\$85,000)	\$0	-100%
Interest Earned	(\$29,536)	(\$63,269)	(\$85,000)	\$0	-100%
Other Sources	(\$10,779)	(\$7,722,448)	(\$7,722,447)	(\$7,988)	-100%
Transfers In	\$0	(\$7,686,585)	(\$7,686,584)	\$0	-100%
Loan Receipts	(\$10,779)	(\$35,863)	(\$35,863)	(\$7,988)	-78%
Contractual Services	\$4,507	\$4,512	\$4,512	\$76,506	999%
Investment Services	\$4,507	\$4,512	\$4,512	\$0	-100%
Other Contractual	\$0	\$0	\$0	\$76,506	999%
Transfers Out	\$250,000	\$3,512,513	\$1,185,000	\$5,648,997	61%
Transfers Out	\$250,000	\$3,512,513	\$1,185,000	\$5,648,997	61%

<b>Opportunities Fund - Transfers Out Detail</b>	<b>\$5,648,997</b>
To Capital Fund - Police Station Renovations	\$5,627,378
To Metro Fund - Taser Purchase Allocation	\$21,619

# City of Casper, Wyoming

Perpetual Care Fund Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	(\$175,334)	(\$574,904)	(\$481,947)	(\$706,055)	23%
Investments	\$252,131	\$0	\$0	\$0	0%
Misc Revenue	(\$384,860)	(\$308,722)	(\$457,200)	(\$697,527)	126%
Other Sources	(\$42,606)	(\$266,182)	(\$24,747)	(\$8,528)	-97%
<b>Expense</b>	<b>\$1,349,404</b>	<b>\$634,874</b>	<b>\$331,606</b>	<b>\$2,844,157</b>	<b>348%</b>
Contractual Services	\$210,904	\$22,014	\$22,014	\$35,123	60%
Capital Outlay	\$0	\$870	\$870	\$0	-100%
Transfers Out	\$1,138,500	\$611,990	\$308,722	\$2,809,034	359%
<b>Perpetual Care Fund Net Decrease (Increase)</b>	<b>\$1,174,070</b>	<b>\$59,970</b>	<b>(\$150,341)</b>	<b>\$2,138,102</b>	<b>999%</b>

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Perpetual Care Fund</b>	<b>(\$26,678)</b>	<b>(\$308,722)</b>	<b>(\$450,000)</b>	<b>(\$697,527)</b>	<b>126%</b>
Misc Revenue	(\$26,678)	(\$308,722)	(\$450,000)	(\$697,527)	126%
Interest Earned	(\$26,678)	(\$308,722)	(\$450,000)	(\$697,527)	126%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Perpetual Care Operations</b>	<b>\$210,904</b>	<b>\$22,014</b>	<b>\$22,014</b>	<b>\$35,123</b>	<b>60%</b>
Contractual Services	\$210,904	\$22,014	\$22,014	\$35,123	60%
Investment Services	\$27,622	\$22,014	\$22,014	\$35,123	60%
Other Contractual	\$183,282	\$0	\$0	\$0	0%
<b>Perpetual Care Urban Forestry</b>	<b>\$0</b>	<b>\$870</b>	<b>\$870</b>	<b>\$0</b>	<b>-100%</b>
Contractual Services	\$0	\$0	\$0	\$0	0%
Investment Services	\$0	\$0	\$0	\$0	0%
Capital Outlay	\$0	\$870	\$870	\$0	-100%
Buildings	\$0	\$870	\$870	\$0	-100%
<b>Perpetual Care Platte Prk Trst</b>	<b>(\$400,787)</b>	<b>(\$266,182)</b>	<b>(\$31,947)</b>	<b>(\$8,528)</b>	<b>-97%</b>
Misc Revenue	(\$358,181)	\$0	(\$7,200)	\$0	0%
Interest Earned	(\$350,981)	\$0	\$0	\$0	0%
Rentals and Leases	(\$7,200)	\$0	(\$7,200)	\$0	0%
Other Sources	(\$42,606)	(\$266,182)	(\$24,747)	(\$8,528)	-97%
Transfers In	\$0	(\$241,435)	\$0	\$0	-100%
Loan Receipts	(\$42,606)	(\$24,747)	(\$24,747)	(\$8,528)	-66%
<b>Perpetual Care Building Trust</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Capital Outlay	\$0	\$0	\$0	\$0	0%
Improvements to Buildings	\$0	\$0	\$0	\$0	0%
<b>Perpetual Care Transfers Out</b>	<b>\$1,138,500</b>	<b>\$611,990</b>	<b>\$308,722</b>	<b>\$2,809,034</b>	<b>359%</b>
Transfers Out	\$1,138,500	\$611,990	\$308,722	\$2,809,034	359%
Transfers Out	\$1,138,500	\$611,990	\$308,722	\$2,809,034	359%

# City of Casper, Wyoming

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<b>Perpetual Care Fund - Transfers Out Detail</b>	<b>\$2,809,034</b>
To Aquatics Fund - Subsidy	\$61,632
To Athletics Fund - Subsidy	\$223,762
To BAS Fund - North Platte Park Trust contribution	\$10,210
To Capital Fund - Loan for Aquatics Roof Repair	\$2,170,914
To General Fund - Urban Forestry Trust contribution	\$2,552
To Hogadon Fund - Subsidy	\$72,929
To Ice Arena Fund - Subsidy	\$81,212
To Rec Center Fund - Subsidy	\$185,823

# City of Casper, Wyoming

Debt Service Fund Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
All Revenue	(\$12,536)	(\$5,065,260)	(\$5,065,260)	(\$71,781)	-99%
Misc Revenue	(\$12,536)	(\$108,788)	(\$108,788)	(\$71,781)	-34%
Other Sources	\$0	(\$4,956,472)	(\$4,956,472)	\$0	-100%
<b>Expense</b>	<b>\$22,323</b>	<b>\$489,618</b>	<b>\$124,912</b>	<b>\$368,320</b>	<b>-25%</b>
Contractual Services	\$267	\$6,538	\$6,538	\$3,614	-45%
Debt Service	\$0	\$364,706	\$0	\$364,706	0%
Transfers Out	\$0	\$118,374	\$118,374	\$0	-100%
Other Costs	\$22,056	\$0	\$0	\$0	0%
<b>Debt Service Fund Net Decrease (Increase)</b>	<b>\$9,788</b>	<b>(\$4,575,642)</b>	<b>(\$4,940,348)</b>	<b>\$296,539</b>	<b>-106%</b>

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>8YVhGYfj JW Fund</b>	<b>(\$12,269)</b>	<b>(\$4,575,642)</b>	<b>(\$4,940,348)</b>	<b>\$296,539</b>	<b>-106%</b>
Misc Revenue	(\$12,536)	(\$108,788)	(\$108,788)	(\$71,781)	-34%
Interest Earned	(\$8,145)	(\$91,688)	(\$91,688)	(\$71,781)	-22%
LAD Principal.	(\$3,427)	(\$13,600)	(\$13,600)	\$0	-100%
LAD Interest	(\$963)	(\$3,500)	(\$3,500)	\$0	-100%
LAD Penalties	\$0	\$0	\$0	\$0	0%
<b>Other Sources</b>	<b>\$0</b>	<b>(\$4,956,472)</b>	<b>(\$4,956,472)</b>	<b>\$0</b>	<b>-100%</b>
Transfers In	\$0	(\$4,956,472)	(\$4,956,472)	\$0	-100%
<b>Contractual Services</b>	<b>\$267</b>	<b>\$6,538</b>	<b>\$6,538</b>	<b>\$3,614</b>	<b>-45%</b>
Investment Services	\$267	\$6,538	\$6,538	\$3,614	-45%
<b>Debt Service</b>	<b>\$0</b>	<b>\$364,706</b>	<b>\$0</b>	<b>\$364,706</b>	<b>0%</b>
Principal	\$0	\$364,706	\$0	\$364,706	0%
<b>Transfers Out</b>	<b>\$0</b>	<b>\$118,374</b>	<b>\$118,374</b>	<b>\$0</b>	<b>-100%</b>
Transfers Out	\$0	\$118,374	\$118,374	\$0	-100%

# Metro Animal Fund

## Budgeted Positions for Metro Animal Shelter

*Full Time Positions:* 5.00

KENNEL TECHNICIAN	4.00
METRO ANIMAL SUPERINTEND	1.00

Metro Animal Shelter is budgeted at current strength of 5, however the force is authorized up to 6.

## Budgeted Positions for Metro Animal Control

*Full Time Positions:* 6.00

ANIMAL PROTECTION OFFICER I	2.00
ANIMAL PROTECTION OFFICER II	3.00
LEAD ANIMAL PROTECTION OFFICER	1.00

Metro Animal Control is budgeted at current strength of 6, however the force is authorized up to 7.

# City of Casper, Wyoming

<b>Metro Animal Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	<b>(\$1,365,360)</b>	<b>(\$1,487,031)</b>	<b>(\$1,473,993)</b>	<b>(\$1,452,783)</b>	<b>-2%</b>
Licences and Permits	(\$1,552)	(\$5,000)	(\$5,000)	(\$5,000)	0%
Intergovernmental	(\$182,540)	(\$224,012)	(\$224,012)	(\$287,610)	28%
Goods and Svcs Rev	(\$36,324)	(\$31,000)	(\$31,000)	(\$31,000)	0%
Misc Revenue	(\$15,941)	(\$26,510)	(\$24,200)	(\$25,912)	-2%
Other Sources	(\$1,129,004)	(\$1,200,509)	(\$1,189,781)	(\$1,103,261)	-8%
<b>Expense</b>	<b>\$1,109,096</b>	<b>\$1,762,483</b>	<b>\$1,692,938</b>	<b>\$1,595,035</b>	<b>-10%</b>
Personnel Services	\$720,434	\$970,263	\$960,860	\$853,744	-12%
Materials & Supplies	\$113,493	\$165,278	\$170,524	\$186,210	13%
Contractual Services	\$148,593	\$121,157	\$161,369	\$129,896	7%
Capital Outlay	\$0	\$320,067	\$220,067	\$219,467	-31%
Transfers Out	\$75,733	\$117,157	\$117,157	\$125,671	7%
Other Costs	\$42,526	\$52,061	\$46,061	\$64,047	23%
Utility Expense	\$8,316	\$16,500	\$16,900	\$16,000	-3%
<b>Metro Animal Fund Net Decrease (Increase)</b>	<b>(\$256,265)</b>	<b>\$275,452</b>	<b>\$218,945</b>	<b>\$142,252</b>	<b>-48%</b>



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Metro Animal Fund</b>	(\$1,365,360)	(\$1,487,031)	(\$1,473,993)	(\$1,452,783)	-2%
Licences and Permits	(\$1,552)	(\$5,000)	(\$5,000)	(\$5,000)	0%
Pet Licenses	(\$1,552)	(\$5,000)	(\$5,000)	(\$5,000)	0%
<b>Intergovernmental</b>	(\$182,540)	(\$224,012)	(\$224,012)	(\$287,610)	28%
Intergovernmental User Charges	(\$182,540)	(\$224,012)	(\$224,012)	(\$287,610)	28%
<b>Goods and Svcs Rev</b>	(\$36,324)	(\$31,000)	(\$31,000)	(\$31,000)	0%
Impound Fees	(\$6,540)	(\$9,000)	(\$9,000)	(\$9,000)	0%
Adoption Fees	(\$27,134)	(\$19,000)	(\$19,000)	(\$19,000)	0%
Microchip Revenue	(\$2,650)	(\$3,000)	(\$3,000)	(\$3,000)	0%
<b>Misc Revenue</b>	(\$15,941)	(\$26,510)	(\$24,200)	(\$25,912)	-2%
Interest Earned	(\$1,763)	(\$15,010)	(\$8,000)	(\$12,912)	-14%
Misc. Revenue	(\$11,918)	(\$2,000)	(\$6,100)	(\$3,500)	75%
Forfeited Deposits	\$0	(\$6,000)	(\$1,000)	(\$6,000)	0%
Restitution	(\$2,260)	(\$3,500)	(\$9,100)	(\$3,500)	0%
<b>Other Sources</b>	(\$1,129,004)	(\$1,200,509)	(\$1,189,781)	(\$1,103,261)	-8%
Transfers In	(\$1,129,004)	(\$1,200,509)	(\$1,189,781)	(\$1,103,261)	-8%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Metro Animal Shelter</b>	<b>\$481,544</b>	<b>\$748,788</b>	<b>\$682,046</b>	<b>\$782,673</b>	<b>5%</b>
<b>Personnel Services</b>	<b>\$270,758</b>	<b>\$395,288</b>	<b>\$390,565</b>	<b>\$380,512</b>	<b>-4%</b>
Salaries and Wages - FT	\$166,672	\$266,420	\$263,022	\$253,886	-5%
Salaries and Wages - PT/Season	\$8,695	\$17,098	\$17,098	\$18,500	8%
Overtime	\$12,437	\$8,000	\$8,000	\$8,000	0%
FICA/MC Contributions	\$14,055	\$22,966	\$22,446	\$21,086	-8%
Retirement Contributions	\$16,371	\$25,281	\$24,644	\$24,539	-3%
Workers Compensation	\$5,089	\$8,325	\$8,157	\$6,891	-17%
Health Insurance	\$46,856	\$46,162	\$46,162	\$46,162	0%
Other Insurance	\$584	\$1,036	\$1,036	\$1,448	40%
<b>Materials &amp; Supplies</b>	<b>\$72,996</b>	<b>\$105,614</b>	<b>\$119,360</b>	<b>\$102,950</b>	<b>-3%</b>
General Supplies and Materials	\$50,454	\$70,000	\$80,000	\$70,000	0%
Postage and Printing	\$328	\$750	\$750	\$750	0%
Electricity	\$11,486	\$12,000	\$15,746	\$13,000	8%
Natural Gas	\$7,474	\$8,700	\$8,700	\$8,700	0%
Gas/Fuel	\$1,353	\$5,000	\$5,000	\$5,000	0%
Furnishings	\$0	\$0	\$0	\$0	0%
Technology Supplies	\$1,392	\$6,664	\$6,664	\$2,500	-62%
Uniform Expense	\$509	\$2,500	\$2,500	\$3,000	20%
<b>Contractual Services</b>	<b>\$111,353</b>	<b>\$115,157</b>	<b>\$138,992</b>	<b>\$121,896</b>	<b>6%</b>
Investment Services	\$215	\$1,070	\$1,070	\$650	-39%
Maintenance Agreements	\$0	\$2,900	\$2,900	\$6,900	138%
Testing	\$54	\$1,000	\$1,000	\$1,000	0%
Credit Card Fees	\$1,807	\$0	\$1,172	\$0	0%
Other Contractual	\$39,445	\$32,000	\$35,000	\$42,000	31%
Internal Services	\$69,832	\$78,187	\$97,850	\$71,346	-9%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$103,800</b>	<b>\$3,800</b>	<b>\$120,000</b>	<b>16%</b>
Buildings	\$0	\$0	\$0	\$0	0%
Light Equipment	\$0	\$100,000	\$0	\$120,000	20%
Technology - Replacement	\$0	\$3,800	\$3,800	\$0	-100%
<b>Other Costs</b>	<b>\$19,549</b>	<b>\$19,929</b>	<b>\$19,929</b>	<b>\$48,815</b>	<b>145%</b>
Travel/Training	\$2,120	\$6,000	\$6,000	\$6,000	0%
Insurance/Bonds	\$17,429	\$13,929	\$13,929	\$42,815	207%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Utility Expense</b>	<b>\$6,889</b>	<b>\$9,000</b>	<b>\$9,400</b>	<b>\$8,500</b>	<b>-6%</b>
Communication	\$2,205	\$4,500	\$4,500	\$2,500	-44%
Water	\$4,684	\$4,500	\$4,900	\$6,000	33%
<b>Metro Animal Control</b>	<b>\$627,552</b>	<b>\$1,013,695</b>	<b>\$1,010,892</b>	<b>\$812,362</b>	<b>-20%</b>
<b>Personnel Services</b>	<b>\$449,676</b>	<b>\$574,975</b>	<b>\$570,295</b>	<b>\$473,232</b>	<b>-18%</b>
Salaries and Wages - FT	\$270,138	\$384,961	\$380,640	\$311,687	-19%
Holiday Pay	\$9,838	\$0	\$0	\$0	0%
Overtime	\$16,934	\$14,250	\$14,250	\$15,000	5%
Standby Pay	\$7,082	\$7,500	\$7,500	\$7,500	0%
Callback and Callout Pay	\$0	\$0	\$1,325	\$0	0%
FICA/MC Contributions	\$21,836	\$28,174	\$27,513	\$24,997	-11%
Retirement Contributions	\$27,495	\$36,477	\$35,667	\$32,157	-12%
Workers Compensation	\$7,914	\$10,210	\$9,997	\$8,169	-20%
Health Insurance	\$87,427	\$91,636	\$91,636	\$71,745	-22%
Other Insurance	\$1,012	\$1,767	\$1,767	\$1,977	12%
<b>Materials &amp; Supplies</b>	<b>\$40,497</b>	<b>\$59,664</b>	<b>\$51,164</b>	<b>\$83,260</b>	<b>40%</b>
General Supplies and Materials	\$3,899	\$5,000	\$5,000	\$5,000	0%
Postage and Printing	\$304	\$1,500	\$1,500	\$1,500	0%
Gas/Fuel	\$26,055	\$40,000	\$35,000	\$40,260	1%
Technology Supplies	\$0	\$6,664	\$6,664	\$5,000	-25%
Uniform Expense	\$10,239	\$6,500	\$3,000	\$31,500	385%
<b>Contractual Services</b>	<b>\$37,241</b>	<b>\$6,000</b>	<b>\$22,377</b>	<b>\$8,000</b>	<b>33%</b>
Other Contractual	\$2,715	\$6,000	\$22,377	\$8,000	33%
Internal Services	\$34,526	\$0	\$0	\$0	0%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$216,267</b>	<b>\$216,267</b>	<b>\$99,467</b>	<b>-54%</b>
Light Equipment	\$0	\$216,267	\$216,267	\$99,467	-54%
<b>Transfers Out</b>	<b>\$75,733</b>	<b>\$117,157</b>	<b>\$117,157</b>	<b>\$125,671</b>	<b>7%</b>
Transfers Out	\$75,733	\$117,157	\$117,157	\$125,671	7%
<b>Other Costs</b>	<b>\$22,977</b>	<b>\$32,132</b>	<b>\$26,132</b>	<b>\$15,232</b>	<b>-53%</b>
Travel/Training	\$1,208	\$10,000	\$4,000	\$4,800	-52%
Insurance/Bonds	\$21,770	\$22,132	\$22,132	\$10,432	-53%

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
Utility Expense	\$1,428	\$7,500	\$7,500	\$7,500	0%
Communication	\$1,428	\$7,500	\$7,500	\$7,500	0%

## **Metro Animal Fund - Transfers Out Detail**

**\$125,671**

To PSCC Fund - Metro Allocation

\$125,671

# City of Casper, Wyoming

<b>River Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$108,350)	(\$7,969,916)	(\$7,322,553)	(\$45,000)	-99%
Intergovernmental	\$0	(\$4,669,291)	(\$4,669,291)	\$0	-100%
Misc Revenue	(\$3,500)	(\$1,331,680)	(\$1,273,500)	\$0	-100%
Other Sources	(\$104,850)	(\$1,968,945)	(\$1,379,762)	(\$45,000)	-98%
<b>Expense</b>	<b>\$15,282</b>	<b>\$7,345,230</b>	<b>\$7,281,866</b>	<b>\$68,000</b>	<b>-99%</b>
Personnel Services	\$3,062	\$10,000	\$10,641	\$10,000	0%
Materials & Supplies	\$1,726	\$14,660	\$14,660	\$6,500	-56%
Contractual Services	\$7,394	\$74,680	\$10,675	\$51,000	-32%
Capital Outlay	\$3,100	\$7,245,040	\$7,245,040	\$0	-100%
Other Costs	\$0	\$850	\$850	\$500	-41%
<b>River Fund Net Decrease (Increase)</b>	<b>(\$93,068)</b>	<b>(\$624,686)</b>	<b>(\$40,687)</b>	<b>\$23,000</b>	<b>-104%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>River Fund</b>	<b>(\$108,350)</b>	<b>(\$7,969,916)</b>	<b>(\$7,322,296)</b>	<b>(\$45,000)</b>	<b>-99%</b>
<b>Intergovernmental</b>	<b>\$0</b>	<b>(\$4,669,291)</b>	<b>(\$4,669,291)</b>	<b>\$0</b>	<b>-100%</b>
Federal Grants	\$0	(\$1,226,291)	(\$1,226,291)	\$0	-100%
State Grants	\$0	(\$3,050,000)	(\$3,050,000)	\$0	-100%
Revenue From Other Local Govt	\$0	(\$393,000)	(\$393,000)	\$0	-100%
Intergovernmental Reimb.	\$0	\$0	\$0	\$0	0%
<b>Misc Revenue</b>	<b>(\$3,500)</b>	<b>(\$1,331,680)</b>	<b>(\$1,273,500)</b>	<b>\$0</b>	<b>-100%</b>
Interest Earned	\$0	\$0	(\$8,500)	\$0	0%
Contributions	(\$3,500)	(\$1,251,680)	(\$1,185,000)	\$0	-100%
Misc. Revenue	\$0	(\$80,000)	(\$80,000)	\$0	-100%
<b>Other Sources</b>	<b>(\$104,850)</b>	<b>(\$1,968,945)</b>	<b>(\$1,379,762)</b>	<b>(\$45,000)</b>	<b>-98%</b>
Transfers In	(\$104,850)	(\$1,968,945)	(\$1,379,762)	(\$45,000)	-98%
<b>Contractual Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$257</b>	<b>\$0</b>	<b>0%</b>
Investment Services	\$0	\$0	\$257	\$0	0%
<b>Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Transfers Out	\$0	\$0	\$0	\$0	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>River Volunteer Events</b>	<b>\$5,357</b>	<b>\$19,310</b>	<b>\$19,951</b>	<b>\$68,000</b>	<b>252%</b>
<b>Personnel Services</b>	<b>\$3,062</b>	<b>\$10,000</b>	<b>\$10,641</b>	<b>\$10,000</b>	<b>0%</b>
Overtime	\$2,333	\$10,000	\$10,000	\$8,347	-17%
FICA/MC Contributions	\$172	\$0	\$130	\$639	999%
Retirement Contributions	\$194	\$0	\$190	\$782	999%
Workers Compensation	\$64	\$0	\$50	\$232	999%
Health Insurance	\$294	\$0	\$270	\$0	0%
Other Insurance	\$5	\$0	\$1	\$0	0%
<b>Materials &amp; Supplies</b>	<b>\$1,726</b>	<b>\$7,460</b>	<b>\$7,460</b>	<b>\$6,500</b>	<b>-13%</b>
General Supplies and Materials	\$1,079	\$5,500	\$5,500	\$5,000	-9%
Postage and Printing	\$647	\$1,000	\$1,000	\$1,000	0%
Technology Supplies	\$0	\$960	\$960	\$500	-48%
<b>Contractual Services</b>	<b>\$569</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$51,000</b>	<b>999%</b>
Other Contractual	\$569	\$1,000	\$1,000	\$51,000	999%
<b>Other Costs</b>	<b>\$0</b>	<b>\$850</b>	<b>\$850</b>	<b>\$500</b>	<b>-41%</b>
Advertising/Promotion	\$0	\$850	\$850	\$500	-41%
<b>River Restoration</b>	<b>\$0</b>	<b>\$5,269,780</b>	<b>\$5,205,518</b>	<b>\$0</b>	<b>-100%</b>
<b>Materials &amp; Supplies</b>	<b>\$0</b>	<b>\$6,100</b>	<b>\$6,100</b>	<b>\$0</b>	<b>-100%</b>
General Supplies and Materials	\$0	\$6,000	\$6,000	\$0	-100%
Postage and Printing	\$0	\$100	\$100	\$0	-100%
<b>Contractual Services</b>	<b>\$0</b>	<b>\$73,680</b>	<b>\$9,418</b>	<b>\$0</b>	<b>-100%</b>
Other Contractual	\$0	\$73,680	\$9,418	\$0	-100%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$5,190,000</b>	<b>\$5,190,000</b>	<b>\$0</b>	<b>-100%</b>
Improvements Other Than Bldgs	\$0	\$5,190,000	\$5,190,000	\$0	-100%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>River Riparian &amp; Upland Areas</b>	\$9,925	\$2,056,140	\$2,056,140	\$0	-100%
<b>Materials &amp; Supplies</b>	\$0	\$1,100	\$1,100	\$0	-100%
General Supplies and Materials	\$0	\$1,000	\$1,000	\$0	-100%
Postage and Printing	\$0	\$100	\$100	\$0	-100%
<b>Contractual Services</b>	\$6,825	\$0	\$0	\$0	0%
Other Contractual	\$6,825	\$0	\$0	\$0	0%
<b>Capital Outlay</b>	\$3,100	\$2,055,040	\$2,055,040	\$0	-100%
Acquisition of Property	\$0	\$0	\$0	\$0	0%
Improvements Other Than Bldgs	\$3,100	\$2,055,040	\$2,055,040	\$0	-100%



# City of Casper, Wyoming

<b>CARES Act Funding Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	<b>(\$7,681,811)</b>	<b>(\$118,725)</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
Investments	\$351,184	\$0	\$0	\$0	0%
Intergovernmental	(\$7,999,894)	\$0	\$0	\$0	0%
Misc Revenue	(\$33,101)	\$0	\$0	\$0	0%
Other Sources	\$0	(\$118,725)	\$0	\$0	-100%
<b>Expense</b>	<b>\$8,494,498</b>	<b>\$174,594</b>	<b>\$109,888</b>	<b>\$12,224,514</b>	<b>999%</b>
Personnel Services	\$143,956	\$0	\$0	\$0	0%
Materials & Supplies	\$55,682	\$1,324	\$1,588	\$0	-100%
Contractual Services	\$25,916	\$71,000	\$71,000	\$0	-100%
Capital Outlay	\$7,999,894	\$37,300	\$37,300	\$0	-100%
Transfers Out	\$269,051	\$64,970	\$0	\$12,224,514	999%
<b>CARES Act Funding Net Decrease (Increase)</b>	<b>\$812,688</b>	<b>\$55,869</b>	<b>\$109,888</b>	<b>\$12,224,514</b>	<b>999%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>CARES Act Funding</b>	<b>\$8,461,397</b>	<b>\$55,869</b>	<b>\$109,888</b>	<b>\$12,224,514</b>	<b>999%</b>
Misc Revenue	(\$33,101)	\$0	\$0	\$0	0%
Interest Earned	(\$33,101)	\$0	\$0	\$0	0%
Misc. Revenue	\$0	\$0	\$0	\$0	0%
<b>Other Sources</b>	<b>\$0</b>	<b>(\$118,725)</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
Transfers In	\$0	(\$118,725)	\$0	\$0	-100%
<b>Personnel Services</b>	<b>\$143,956</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Salaries and Wages - FT	\$131,943	\$0	\$0	\$0	0%
FICA/MC Contributions	\$8,615	\$0	\$0	\$0	0%
Workers Compensation	\$3,399	\$0	\$0	\$0	0%
<b>Materials &amp; Supplies</b>	<b>\$55,682</b>	<b>\$1,324</b>	<b>\$1,588</b>	<b>\$0</b>	<b>-100%</b>
General Supplies and Materials	\$55,682	\$0	\$0	\$0	0%
Technology Supplies	\$0	\$1,324	\$1,588	\$0	-100%
<b>Contractual Services</b>	<b>\$25,916</b>	<b>\$71,000</b>	<b>\$71,000</b>	<b>\$0</b>	<b>-100%</b>
Investment Services	\$916	\$0	\$0	\$0	0%
Other Contractual	\$25,000	\$71,000	\$71,000	\$0	-100%
<b>Capital Outlay</b>	<b>\$7,999,894</b>	<b>\$37,300</b>	<b>\$37,300</b>	<b>\$0</b>	<b>-100%</b>
Buildings	\$7,999,894	\$0	\$0	\$0	0%
Light Equipment	\$0	\$37,300	\$37,300	\$0	-100%
<b>Transfers Out</b>	<b>\$269,051</b>	<b>\$64,970</b>	<b>\$0</b>	<b>\$12,224,514</b>	<b>999%</b>
Transfers Out	\$269,051	\$64,970	\$0	\$12,224,514	999%

**CARES Act Funding - Transfers Out Detail**

**\$12,224,514**

To Capital Projects Fund - CARES Funding for Police Station	\$11,109,067
To Capital Projects Fund - ARPA Funding	\$1,115,447

# Special Revenue Funds



## Special Revenue Funds

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	Change
<b>Revenue, By Fund</b>	<b>(\$7,437,100)</b>	<b>(\$14,869,337)</b>	<b>(\$13,194,138)</b>	<b>(\$15,257,231)</b>	<b>3%</b>
Weed & Pest Fund	(\$815,719)	(\$802,897)	(\$825,000)	(\$928,331)	16%
CDBG Program Fund	\$0	(\$1,250,000)	\$0	\$0	-100%
Special Fire Assistance Fund	(\$41,643)	(\$711,406)	(\$461,072)	\$0	-100%
Revolving Land Fund	(\$610,706)	(\$1,730,849)	(\$2,374,793)	(\$20,777)	-99%
Police Grants Fund	(\$385,388)	(\$539,683)	(\$282,509)	(\$113,751)	-79%
Public Transit Fund	(\$1,839,215)	(\$5,368,175)	(\$5,132,194)	(\$2,674,249)	-50%
Metropolitan Planning	(\$1,027,668)	(\$1,443,997)	(\$1,064,982)	(\$962,608)	-33%
Public Safety Communications	(\$2,705,509)	(\$2,959,173)	(\$2,990,431)	(\$3,285,090)	11%
Direct Distribution	\$0	\$0	\$0	(\$7,212,537)	999%
Redevelopment Loan Fund	(\$11,252)	(\$63,157)	(\$63,157)	(\$59,888)	-5%
<b>Expenses, By Fund</b>	<b>\$6,866,920</b>	<b>\$12,861,698</b>	<b>\$10,960,186</b>	<b>\$11,118,960</b>	<b>-14%</b>
Weed & Pest Fund	\$482,028	\$731,649	\$731,496	\$856,882	17%
CDBG Program Fund	\$21,223	\$1,250,000	\$6,840	\$0	-100%
Special Fire Assistance Fund	\$46,375	\$724,023	\$451,088	\$0	-100%
Revolving Land Fund	\$20,044	\$690,295	\$690,671	\$45,849	-93%
Police Grants Fund	\$314,638	\$539,683	\$275,548	\$113,751	-79%
Public Transit Fund	\$2,529,992	\$4,418,585	\$4,448,691	\$2,674,249	-39%
Metropolitan Planning	\$788,494	\$1,444,001	\$1,069,603	\$962,608	-33%
Public Safety Communications	\$2,598,847	\$3,000,305	\$3,218,092	\$3,164,764	5%
Direct Distribution	\$0	\$0	\$0	\$3,240,969	999%
Redevelopment Loan Fund	\$65,280	\$63,157	\$68,157	\$59,888	-5%
<b>Net Decrease (Increase)</b>	<b>(\$570,180)</b>	<b>(\$2,007,639)</b>	<b>(\$2,233,951)</b>	<b>(\$4,138,271)</b>	<b>106%</b>
Weed & Pest Fund	(\$333,691)	(\$71,248)	(\$93,504)	(\$71,449)	0%
CDBG Program Fund	\$21,223	\$0	\$6,840	\$0	0%
Special Fire Assistance Fund	\$4,732	\$12,617	(\$9,984)	\$0	-100%
Revolving Land Fund	(\$590,662)	(\$1,040,554)	(\$1,684,122)	\$25,072	-102%
Police Grants Fund	(\$70,751)	\$0	(\$6,961)	\$0	0%
Public Transit Fund	\$690,777	(\$949,590)	(\$683,503)	\$0	-100%
Metropolitan Planning	(\$239,174)	\$4	\$4,621	\$0	-100%

# City of Casper, Wyoming

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Public Safety Communications	(\$106,662)	\$41,132	\$227,661	(\$120,326)	-393%
Direct Distribution	\$0	\$0	\$0	(\$3,971,568)	999%
Redevelopment Loan Fund	\$54,027	\$0	\$5,000	\$0	0%

# Weed & Pest Fund

## Authorized Positions for Weed & Pest Fund

<i>Full Time Positions:</i> 4.04	
ADMINISTRATIVE ASSISTANT II	0.25
ARBORIST	1.00
COMMUNITY ENGAGEMENT COORD.	0.10
PARKS MAINTENANCE TECH I	1.50
PARKS MAINTENANCE TECH II	0.50
PARKS MANAGER	0.10
PARKS SUPERVISOR	0.50
PARKS, REC & FACILITIES DIRECT	0.09

<b>Weed &amp; Pest Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	<b>(\$815,719)</b>	<b>(\$802,897)</b>	<b>(\$825,000)</b>	<b>(\$928,331)</b>	<b>16%</b>
Local Taxes	(\$811,966)	(\$800,000)	(\$800,000)	(\$912,000)	14%
Misc Revenue	(\$3,752)	(\$2,897)	(\$25,000)	(\$16,331)	464%
<b>Expense</b>	<b>\$482,028</b>	<b>\$731,649</b>	<b>\$731,496</b>	<b>\$856,882</b>	<b>17%</b>
Personnel Services	\$238,940	\$306,864	\$289,128	\$332,317	8%
Materials & Supplies	\$85,124	\$87,616	\$91,262	\$97,000	11%
Contractual Services	\$96,206	\$112,886	\$126,353	\$157,185	39%
Capital Outlay	\$38,800	\$199,100	\$207,000	\$256,505	29%
Transfers Out	\$0	\$10,630	\$0	\$0	-100%
Other Costs	\$21,763	\$14,253	\$14,253	\$9,875	-31%
Utility Expense	\$1,195	\$300	\$3,500	\$4,000	999%
<b>Weed &amp; Pest Fund Net Decrease (Increase)</b>	<b>(\$333,691)</b>	<b>(\$71,248)</b>	<b>(\$93,504)</b>	<b>(\$71,449)</b>	<b>0%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Weed &amp; Pest Fund</b>	<b>(\$333,691)</b>	<b>(\$71,248)</b>	<b>(\$93,504)</b>	<b>(\$71,449)</b>	<b>0%</b>
Local Taxes	(\$811,966)	(\$800,000)	(\$800,000)	(\$912,000)	14%
General Property Tax	(\$811,966)	(\$800,000)	(\$800,000)	(\$912,000)	14%
Misc Revenue	(\$3,752)	(\$2,897)	(\$25,000)	(\$16,331)	464%
Interest Earned	(\$3,752)	(\$2,897)	(\$14,000)	(\$16,331)	464%
Misc. Revenue	\$0	\$0	(\$11,000)	\$0	0%
Personnel Services	\$238,940	\$306,864	\$289,128	\$332,317	8%
Salaries and Wages - FT	\$136,810	\$182,667	\$180,317	\$200,682	10%
Salaries and Wages - PT/Season	\$21,514	\$41,982	\$26,000	\$36,000	-14%
Overtime	\$1,491	\$1,500	\$1,950	\$1,500	0%
Standby Pay	\$0	\$0	\$150	\$0	0%
Callback and Callout Pay	\$0	\$0	\$120	\$0	0%
FICA/MC Contributions	\$11,913	\$17,481	\$17,121	\$17,861	2%
Retirement Contributions	\$13,042	\$18,433	\$17,955	\$20,081	9%
Workers Compensation	\$4,232	\$6,338	\$6,222	\$5,884	-7%
Health Insurance	\$46,464	\$34,637	\$34,637	\$47,031	36%
Other Insurance	\$3,036	\$3,586	\$3,586	\$2,095	-42%
Other Employee Compensation	\$438	\$240	\$1,070	\$1,183	393%
Materials & Supplies	\$85,124	\$87,616	\$91,262	\$97,000	11%
General Supplies and Materials	\$69,339	\$73,000	\$73,000	\$83,000	14%
Gas/Fuel	\$13,397	\$9,354	\$13,000	\$14,000	50%
Technology Supplies	\$2,388	\$5,262	\$5,262	\$0	-100%
Contractual Services	\$96,206	\$112,886	\$126,353	\$157,185	39%
Investment Services	\$286	\$207	\$572	\$822	297%
Other Contractual	\$65,568	\$76,921	\$76,921	\$110,000	43%
Internal Services	\$30,352	\$35,758	\$48,860	\$46,363	30%
Capital Outlay	\$38,800	\$199,100	\$207,000	\$256,505	29%
Light Equipment	\$38,800	\$199,100	\$207,000	\$256,505	29%
Transfers Out	\$0	\$10,630	\$0	\$0	-100%
Transfers Out	\$0	\$10,630	\$0	\$0	-100%

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Other Costs</b>	\$21,763	\$14,253	\$14,253	\$9,875	-31%
Travel/Training	\$5,127	\$5,200	\$5,200	\$5,700	10%
Insurance/Bonds	\$16,635	\$9,053	\$9,053	\$4,175	-54%
<b>Utility Expense</b>	\$1,195	\$300	\$3,500	\$4,000	999%
Water	\$1,195	\$300	\$3,500	\$4,000	999%



# City of Casper, Wyoming

CDBG Program Fund Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
All Revenue	\$0	(\$1,250,000)	\$0	\$0	-100%
Intergovernmental	\$0	(\$1,250,000)	\$0	\$0	-100%
Expense	\$21,223	\$1,250,000	\$6,840	\$0	-100%
Contractual Services	\$0	\$1,250,000	\$6,840	\$0	-100%
Transfers Out	\$21,223	\$0	\$0	\$0	0%
<b>CDBG Program Fund Net Decrease (Increase)</b>	<b>\$21,223</b>	<b>\$0</b>	<b>\$6,840</b>	<b>\$0</b>	<b>0%</b>

CDBG Program Fund	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>CDBG Program Fund</b>	<b>\$21,223</b>	<b>\$0</b>	<b>\$6,840</b>	<b>\$0</b>	<b>0%</b>
Intergovernmental	\$0	(\$1,250,000)	\$0	\$0	-100%
Federal Grants	\$0	(\$1,250,000)	\$0	\$0	-100%
Contractual Services	\$0	\$1,250,000	\$6,840	\$0	-100%
Other Contractual	\$0	\$1,250,000	\$6,840	\$0	-100%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Programs and Projects	\$0	\$0	\$0	\$0	0%
Transfers Out	\$21,223	\$0	\$0	\$0	0%
Transfers Out	\$21,223	\$0	\$0	\$0	0%

# City of Casper, Wyoming

<b>Special Fire Assistance Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$41,643)	(\$711,406)	(\$461,072)	\$0	-100%
Intergovernmental	(\$758)	(\$601,421)	(\$351,087)	\$0	-100%
Misc Revenue	(\$40,885)	(\$109,985)	(\$109,985)	\$0	-100%
<b>Expense</b>	<b>\$50,399</b>	<b>\$724,023</b>	<b>\$451,088</b>	<b>\$0</b>	<b>-100%</b>
Personnel Services	\$37,716	\$61,421	\$50,000	\$0	-100%
Materials & Supplies	\$8,659	\$251,562	\$200,162	\$0	-100%
Capital Outlay	\$0	\$373,008	\$200,926	\$0	-100%
Other Costs	\$4,025	\$38,032	\$0	\$0	-100%
<b>Special Fire Assistance Fund Net Decrease (Increase)</b>	<b>\$8,756</b>	<b>\$12,617</b>	<b>(\$9,984)</b>	<b>\$0</b>	<b>-100%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Special Fire Assistance Fund</b>	\$4,732	\$12,617	(\$9,984)	\$0	-100%
Intergovernmental	(\$758)	(\$601,421)	(\$351,087)	\$0	-100%
Federal Grants	(\$758)	(\$601,421)	(\$351,087)	\$0	-100%
Misc Revenue	(\$40,885)	(\$109,985)	(\$109,985)	\$0	-100%
Reimbursements	(\$40,885)	(\$109,985)	(\$109,985)	\$0	-100%
Personnel Services	\$37,716	\$61,421	\$50,000	\$0	-100%
Salaries and Wages - FT	\$0	\$244	\$0	\$0	-100%
Overtime	\$31,222	\$50,951	\$50,000	\$0	-100%
FICA/MC Contributions	\$475	\$743	\$0	\$0	-100%
Retirement Contributions	\$5,108	\$8,191	\$0	\$0	-100%
Workers Compensation	\$911	\$1,292	\$0	\$0	-100%
Materials & Supplies	\$8,659	\$251,562	\$200,162	\$0	-100%
General Supplies and Materials	\$8,659	\$251,562	\$200,162	\$0	-100%
Capital Outlay	\$0	\$373,008	\$200,926	\$0	-100%
Light Equipment	\$0	\$373,008	\$200,926	\$0	-100%
Other Costs	\$0	\$38,032	\$0	\$0	-100%
Travel/Training	\$0	\$38,032	\$0	\$0	-100%

# City of Casper, Wyoming

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<b>Revolving Land Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$610,706)	(\$1,730,849)	(\$2,374,793)	(\$20,777)	-99%
Misc Revenue	(\$7,206)	(\$5,849)	(\$18,000)	(\$20,777)	255%
Other Sources	(\$603,500)	(\$1,725,000)	(\$2,356,793)	\$0	-100%
<b>Expense</b>	<b>\$20,044</b>	<b>\$690,295</b>	<b>\$690,671</b>	<b>\$45,849</b>	<b>-93%</b>
Contractual Services	\$20,044	\$45,295	\$45,671	\$45,849	1%
Capital Outlay	\$0	\$645,000	\$645,000	\$0	-100%
<b>Revolving Land Fund Net Decrease (Increase)</b>	<b>(\$590,662)</b>	<b>(\$1,040,554)</b>	<b>(\$1,684,122)</b>	<b>\$25,072</b>	<b>-102%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Revolving Land Fund</b>	(\$590,662)	(\$1,040,554)	(\$1,684,122)	\$25,072	-102%
<b>Misc Revenue</b>	(\$7,206)	(\$5,849)	(\$18,000)	(\$20,777)	255%
Interest Earned	(\$3,165)	(\$2,110)	(\$13,000)	(\$16,870)	700%
Rentals and Leases	(\$4,040)	(\$3,739)	(\$5,000)	(\$3,907)	4%
<b>Other Sources</b>	(\$603,500)	(\$1,725,000)	(\$2,356,793)	\$0	-100%
Transfers In	\$0	(\$645,000)	(\$1,276,793)	\$0	-100%
Sale of Land	(\$603,500)	(\$1,080,000)	(\$1,080,000)	\$0	-100%
<b>Contractual Services</b>	\$20,044	\$45,295	\$45,671	\$45,849	1%
Appraisal Services	\$5,000	\$30,000	\$30,000	\$30,000	0%
Investment Services	\$219	\$150	\$526	\$849	466%
Other Contractual	\$14,825	\$15,145	\$15,145	\$15,000	-1%
<b>Capital Outlay</b>	\$0	\$645,000	\$645,000	\$0	-100%
Property	\$0	\$645,000	\$645,000	\$0	-100%

# Police Grants Fund

## Authorized Positions for Police Grants Fund

<i>Full Time Positions:</i> 1.00	
VICTIM SERVICES TECHNICIAN	1.00

<b>Police Grants Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	<b>(\$386,992)</b>	<b>(\$539,683)</b>	<b>(\$282,509)</b>	<b>(\$113,751)</b>	<b>-79%</b>
Intergovernmental	(\$339,729)	(\$523,246)	(\$207,416)	(\$88,399)	-83%
Misc Revenue	(\$47,262)	\$0	(\$60,000)	\$0	0%
Other Sources	\$0	(\$16,437)	(\$15,093)	(\$25,352)	54%
<b>Expense</b>	<b>\$383,057</b>	<b>\$539,683</b>	<b>\$275,548</b>	<b>\$113,751</b>	<b>-79%</b>
Personnel Services	\$176,175	\$242,208	\$177,209	\$95,143	-61%
Materials & Supplies	\$45,783	\$105,875	\$45,008	\$4,200	-96%
Contractual Services	\$1,250	\$160,000	\$50,832	\$8,008	-95%
Capital Outlay	\$158,480	\$30,000	\$899	\$0	-100%
Other Costs	\$1,370	\$1,600	\$1,600	\$6,400	300%
<b>Police Grants Fund Net Decrease (Increase)</b>	<b>(\$3,934)</b>	<b>\$0</b>	<b>(\$6,961)</b>	<b>\$0</b>	<b>0%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Police Grants Fund</b>	(\$6,116)	\$0	(\$7,081)	\$0	0%
<b>Intergovernmental</b>	\$0	(\$523,246)	(\$207,416)	(\$88,399)	-83%
Federal Grants	\$0	(\$437,461)	(\$121,308)	(\$32,614)	-93%
State Grants	\$0	(\$85,785)	(\$86,108)	(\$55,785)	-35%
<b>Misc Revenue</b>	(\$45,659)	\$0	(\$60,000)	\$0	0%
Misc. Revenue	(\$45,659)	\$0	(\$60,000)	\$0	0%
<b>Other Sources</b>	\$0	(\$16,437)	(\$15,093)	(\$25,352)	54%
Transfers In	\$0	(\$16,437)	(\$15,093)	(\$25,352)	54%
<b>Personnel Services</b>	\$0	\$242,208	\$177,209	\$95,143	-61%
Salaries and Wages - FT	\$0	\$64,630	\$56,160	\$59,176	-8%
Overtime	\$0	\$127,835	\$85,526	\$0	-100%
FICA/MC Contributions	\$0	\$7,181	\$3,860	\$4,090	-43%
Retirement Contributions	\$0	\$13,431	\$5,262	\$5,545	-59%
Workers Compensation	\$0	\$4,132	\$1,402	\$1,321	-68%
Health Insurance	\$0	\$24,632	\$24,632	\$24,632	0%
Other Insurance	\$0	\$367	\$367	\$379	3%
<b>Materials &amp; Supplies</b>	\$39,106	\$105,875	\$45,008	\$4,200	-96%
General Supplies and Materials	\$34,658	\$105,875	\$43,573	\$4,200	-96%
Range Supplies	\$4,448	\$0	\$1,435	\$0	0%
Technology Supplies	\$0	\$0	\$0	\$0	0%
<b>Contractual Services</b>	\$0	\$160,000	\$50,712	\$8,008	-95%
Other Contractual	\$0	\$160,000	\$50,712	\$8,008	-95%
<b>Capital Outlay</b>	\$0	\$30,000	\$899	\$0	-100%
Light Equipment	\$0	\$30,000	\$899	\$0	-100%
<b>Other Costs</b>	\$437	\$1,600	\$1,600	\$6,400	300%
Travel/Training	\$437	\$1,600	\$1,600	\$6,400	300%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Police Federal Grants</b>	(\$22,500)	\$0	\$0	\$0	0%
Intergovernmental	(\$281,341)	\$0	\$0	\$0	0%
Federal Grants	(\$281,341)	\$0	\$0	\$0	0%
<b>Personnel Services</b>	\$100,269	\$0	\$0	\$0	0%
Salaries and Wages - FT	\$5,376	\$0	\$0	\$0	0%
Overtime	\$78,398	\$0	\$0	\$0	0%
FICA/MC Contributions	\$1,550	\$0	\$0	\$0	0%
Retirement Contributions	\$7,401	\$0	\$0	\$0	0%
Workers Compensation	\$2,315	\$0	\$0	\$0	0%
Health Insurance	\$5,208	\$0	\$0	\$0	0%
Other Insurance	\$21	\$0	\$0	\$0	0%
<b>Materials &amp; Supplies</b>	\$93	\$0	\$0	\$0	0%
General Supplies and Materials	\$93	\$0	\$0	\$0	0%
<b>Contractual Services</b>	\$0	\$0	\$0	\$0	0%
Other Contractual	\$0	\$0	\$0	\$0	0%
<b>Capital Outlay</b>	\$158,480	\$0	\$0	\$0	0%
Technology - Capital	\$158,480	\$0	\$0	\$0	0%
<b>Other Costs</b>	\$0	\$0	\$0	\$0	0%
Travel/Training	\$0	\$0	\$0	\$0	0%



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Police State Grants</b>	(\$42,135)	\$0	\$120	\$0	0%
Intergovernmental	(\$58,388)	\$0	\$0	\$0	0%
State Grants	(\$58,388)	\$0	\$0	\$0	0%
<b>Personnel Services</b>	\$8,418	\$0	\$0	\$0	0%
Overtime	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$3,166	\$0	\$0	\$0	0%
Retirement Contributions	\$4,115	\$0	\$0	\$0	0%
Workers Compensation	\$1,137	\$0	\$0	\$0	0%
<b>Materials &amp; Supplies</b>	\$6,585	\$0	\$0	\$0	0%
General Supplies and Materials	\$6,585	\$0	\$0	\$0	0%
<b>Contractual Services</b>	\$1,250	\$0	\$120	\$0	0%
Other Contractual	\$1,250	\$0	\$120	\$0	0%

# Public Transit

## Authorized Positions for Public Transit - Admin

<i>Full Time Positions:</i> 21.00	
ADMINISTRATIVE ASSISTANT I	2.00
LEAD TRANSIT BUS DRIVER	2.00
PUBLIC TRANSIT MANAGER	1.00
TRANSIT BUS DRIVER	12.00
TRANSIT DISPATCHER	3.00
TRANSIT SUPERVISOR	1.00

Public Transit Fund Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	<b>(\$1,839,215)</b>	<b>(\$5,368,175)</b>	<b>(\$5,132,194)</b>	<b>(\$2,674,249)</b>	<b>-50%</b>
Intergovernmental	(\$1,640,296)	(\$3,364,427)	(\$3,586,542)	(\$1,798,674)	-47%
Goods and Svcs Rev	(\$103,099)	(\$90,000)	(\$90,000)	(\$90,000)	0%
Misc Revenue	(\$1,485)	(\$150,852)	(\$155,652)	(\$130,000)	-14%
Other Sources	(\$94,336)	(\$1,762,896)	(\$1,300,000)	(\$655,575)	-63%
<b>Expense</b>	<b>\$2,529,992</b>	<b>\$4,418,585</b>	<b>\$4,448,691</b>	<b>\$2,674,249</b>	<b>-39%</b>
Personnel Services	\$1,733,399	\$1,850,019	\$1,870,342	\$1,726,282	-7%
Materials & Supplies	\$241,797	\$234,700	\$237,768	\$257,830	10%
Contractual Services	\$270,519	\$314,780	\$314,779	\$290,164	-8%
Capital Outlay	\$123,816	\$1,849,183	\$1,855,899	\$295,000	-84%
Other Costs	\$151,113	\$152,303	\$152,303	\$85,373	-44%
Utility Expense	\$9,348	\$17,600	\$17,600	\$19,600	11%
<b>Public Transit Fund Net Decrease (Increase)</b>	<b>\$690,777</b>	<b>(\$949,590)</b>	<b>(\$683,503)</b>	<b>\$0</b>	<b>-100%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Public Transit</b>	<b>(\$1,565,795)</b>	<b>(\$4,095,694)</b>	<b>(\$3,859,713)</b>	<b>(\$2,424,749)</b>	<b>-41%</b>
Intergovernmental	(\$1,366,876)	(\$2,091,946)	(\$2,314,061)	(\$1,549,174)	-26%
Federal Grants	(\$1,189,761)	(\$1,669,061)	(\$1,714,061)	(\$1,214,174)	-27%
State Grants	(\$177,115)	(\$422,885)	(\$600,000)	(\$335,000)	-21%
Goods and Svcs Rev	(\$103,099)	(\$90,000)	(\$90,000)	(\$90,000)	0%
Fare Box Revenue	(\$103,099)	(\$90,000)	(\$90,000)	(\$90,000)	0%
Misc Revenue	(\$1,485)	(\$150,852)	(\$155,652)	(\$130,000)	-14%
Contributions	\$0	(\$150,852)	(\$150,852)	(\$130,000)	-14%
Misc. Revenue	(\$1,485)	\$0	(\$4,800)	\$0	0%
Other Sources	(\$94,336)	(\$1,762,896)	(\$1,300,000)	(\$655,575)	-63%
Transfers In	(\$94,336)	(\$1,762,896)	(\$1,300,000)	(\$655,575)	-63%

**Public Transit Fund - Other Sources Detail** **(\$655,575)**

<b>Public Transit - Transfers In</b>	<b>(\$655,575)</b>
From Capital Fund - Reserves for 12 Passenger Bus Match	(\$17,250)
From Capital Fund - Reserves for 16 Passenger Bus	(\$23,250)
From Direct Distribution - City Contribution	(\$448,408)
From One Cent #17 Fund - Transit Office HVAC Match	(\$5,000)
From One Cent #17 Fund - Transit Portion	(\$161,667)

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Public Transit - Admin</b>	<b>\$1,637,665</b>	<b>\$1,850,019</b>	<b>\$1,870,342</b>	<b>\$1,726,282</b>	<b>-7%</b>
Personnel Services	\$1,637,665	\$1,850,019	\$1,870,342	\$1,726,282	-7%
Salaries and Wages - FT	\$1,009,768	\$1,136,887	\$1,121,158	\$1,028,885	-9%
Salaries and Wages - PT/Season	\$186,448	\$232,817	\$275,000	\$300,000	29%
Overtime	\$2,039	\$5,000	\$5,000	\$5,000	0%
Standby Pay	\$297	\$0	\$0	\$0	0%
FICA/MC Contributions	\$89,912	\$117,364	\$114,958	\$101,447	-14%
Retirement Contributions	\$91,751	\$112,796	\$109,848	\$96,874	-14%
Workers Compensation	\$32,246	\$36,080	\$35,303	\$32,880	-9%
Health Insurance	\$218,199	\$195,924	\$195,924	\$149,744	-24%
Other Insurance	\$4,378	\$7,691	\$7,691	\$6,892	-10%
Other Employee Compensation	\$2,626	\$5,460	\$5,460	\$4,560	-16%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Public Transit - Operations</b>	<b>\$533,962</b>	<b>\$1,296,039</b>	<b>\$1,297,935</b>	<b>\$698,467</b>	<b>-46%</b>
<b>Intergovernmental</b>	<b>(\$145,015)</b>	<b>(\$416,535)</b>	<b>(\$416,535)</b>	<b>(\$249,500)</b>	<b>-40%</b>
Federal Grants	(\$145,015)	(\$318,935)	(\$318,935)	(\$151,750)	-52%
State Grants	\$0	(\$97,600)	(\$97,600)	(\$97,750)	0%
<b>Materials &amp; Supplies</b>	<b>\$241,797</b>	<b>\$11,904</b>	<b>\$12,000</b>	<b>\$257,830</b>	<b>999%</b>
General Supplies and Materials	\$12,214	\$0	\$96	\$13,000	999%
Custodial Supplies	\$225	\$3,000	\$3,000	\$3,000	0%
Postage and Printing	\$4,300	\$4,330	\$4,330	\$4,330	0%
Gas/Fuel	\$224,806	\$0	\$0	\$200,000	999%
Technology Supplies	\$0	\$0	\$0	\$35,000	999%
Uniform Expense	\$252	\$4,574	\$4,574	\$2,500	-45%
<b>Contractual Services</b>	<b>\$270,519</b>	<b>\$307,833</b>	<b>\$307,833</b>	<b>\$290,164</b>	<b>-6%</b>
Internal Services	\$270,519	\$307,833	\$307,833	\$290,164	-6%
<b>Capital Outlay</b>	<b>\$6,201</b>	<b>\$1,320,191</b>	<b>\$1,321,991</b>	<b>\$295,000</b>	<b>-78%</b>
Improvements Other Than Bldgs	\$0	\$580,191	\$580,191	\$25,000	-96%
Light Equipment	\$0	\$660,000	\$660,000	\$270,000	-59%
Technology - Capital	\$0	\$50,000	\$50,000	\$0	-100%
Programs and Projects	\$6,201	\$30,000	\$31,800	\$0	-100%
<b>Other Costs</b>	<b>\$151,113</b>	<b>\$65,507</b>	<b>\$65,507</b>	<b>\$85,373</b>	<b>30%</b>
Travel/Training	\$3,260	\$0	\$0	\$8,000	999%
Insurance/Bonds	\$0	\$0	\$0	\$62,873	999%
Advertising/Promotion	\$146,157	\$62,935	\$62,935	\$12,000	-81%
Dues and Subscriptions	\$1,696	\$2,572	\$2,572	\$2,500	-3%
<b>Utility Expense</b>	<b>\$9,348</b>	<b>\$7,139</b>	<b>\$7,139</b>	<b>\$19,600</b>	<b>175%</b>
Utilities	\$9,245	\$2,539	\$2,539	\$15,000	491%
Communication	\$103	\$4,600	\$4,600	\$4,600	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Public Transit - CARES Act</b>	<b>\$84,945</b>	<b>\$46</b>	<b>\$7,933</b>	<b>\$0</b>	<b>-100%</b>
<b>Intergovernmental</b>	<b>(\$128,405)</b>	<b>(\$855,946)</b>	<b>(\$855,946)</b>	<b>\$0</b>	<b>-100%</b>
Federal Grants	(\$128,405)	(\$855,946)	(\$855,946)	\$0	-100%
<b>Personnel Services</b>	<b>\$95,735</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Salaries and Wages - FT	\$66,168	\$0	\$0	\$0	0%
FICA/MC Contributions	\$5,348	\$0	\$0	\$0	0%
Retirement Contributions	\$12,321	\$0	\$0	\$0	0%
Workers Compensation	\$1,947	\$0	\$0	\$0	0%
Health Insurance	\$5,842	\$0	\$0	\$0	0%
Other Insurance	\$324	\$0	\$0	\$0	0%
Other Employee Compensation	\$3,785	\$0	\$0	\$0	0%
<b>Materials &amp; Supplies</b>	<b>\$0</b>	<b>\$222,796</b>	<b>\$225,768</b>	<b>\$0</b>	<b>-100%</b>
General Supplies and Materials	\$0	\$13,886	\$13,886	\$0	-100%
Gas/Fuel	\$0	\$200,000	\$200,000	\$0	-100%
Technology Supplies	\$0	\$8,910	\$11,882	\$0	-100%
<b>Contractual Services</b>	<b>\$0</b>	<b>\$6,947</b>	<b>\$6,946</b>	<b>\$0</b>	<b>-100%</b>
Other Contractual	\$0	\$6,947	\$6,946	\$0	-100%
<b>Capital Outlay</b>	<b>\$117,615</b>	<b>\$528,992</b>	<b>\$533,908</b>	<b>\$0</b>	<b>-100%</b>
Light Equipment	\$62,232	\$4,852	\$9,768	\$0	-100%
Technology - Capital	\$14,583	\$310,029	\$310,029	\$0	-100%
Programs and Projects	\$40,800	\$214,111	\$214,111	\$0	-100%
<b>Other Costs</b>	<b>\$0</b>	<b>\$86,796</b>	<b>\$86,796</b>	<b>\$0</b>	<b>-100%</b>
Travel/Training	\$0	\$8,000	\$8,000	\$0	-100%
Insurance/Bonds	\$0	\$78,796	\$78,796	\$0	-100%
<b>Utility Expense</b>	<b>\$0</b>	<b>\$10,461</b>	<b>\$10,461</b>	<b>\$0</b>	<b>-100%</b>
Utilities	\$0	\$10,461	\$10,461	\$0	-100%

# City of Casper, Wyoming

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<b>Public Transit Fund - Capital Outlay Detail</b>	<b>\$295,000</b>
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Public Transit - Operations - Improvements Other Than	\$25,000
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Transit Office HVAC Installation

Public Transit - Operations - Light Equipment	\$270,000
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12 Passenger Bus Purchase - State Blackcat Grant Funded (85

16 Passenger Bus Purchase - Federal Grant Funded (85%)

# Metropolitan Planning Org

## Authorized Positions for Metropolitan Planning Org

Full Time Positions: 4.00

ADMINISTRATIVE ASSISTANT II	1.00
GRANT SPECIALIST	1.00
MPO SUPERVISOR	1.00
MPO TECHNICIAN	1.00

Metropolitan Planning Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	<b>(\$1,027,668)</b>	<b>(\$1,443,997)</b>	<b>(\$1,064,982)</b>	<b>(\$962,608)</b>	<b>-33%</b>
Intergovernmental	(\$888,343)	(\$1,347,087)	(\$965,445)	(\$871,064)	-35%
Misc Revenue	(\$19,325)	(\$24,642)	(\$27,269)	(\$24,433)	-1%
Other Sources	(\$120,000)	(\$72,268)	(\$72,268)	(\$67,111)	-7%
<b>Expense</b>	<b>\$788,494</b>	<b>\$1,444,001</b>	<b>\$1,069,603</b>	<b>\$962,608</b>	<b>-33%</b>
Personnel Services	\$257,335	\$374,601	\$315,120	\$343,822	-8%
Materials & Supplies	\$3,231	\$8,000	\$8,000	\$5,000	-37%
Contractual Services	\$1,960	\$2,000	\$2,000	\$598,786	999%
Capital Outlay	\$522,091	\$1,045,490	\$730,573	\$0	-100%
Other Costs	\$3,878	\$13,910	\$13,910	\$15,000	8%
<b>Metropolitan Planning Net Decrease (Increase)</b>	<b>(\$239,174)</b>	<b>\$4</b>	<b>\$4,621</b>	<b>\$0</b>	<b>-100%</b>



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Metropolitan Planning Org</b>	<b>(\$239,174)</b>	<b>\$4</b>	<b>\$4,621</b>	<b>\$0</b>	<b>-100%</b>
<b>Intergovernmental</b>	<b>(\$888,343)</b>	<b>(\$1,347,087)</b>	<b>(\$965,445)</b>	<b>(\$871,064)</b>	<b>-35%</b>
Federal Grants	(\$888,343)	(\$1,347,087)	(\$965,445)	(\$871,064)	-35%
<b>Misc Revenue</b>	<b>(\$19,325)</b>	<b>(\$24,642)</b>	<b>(\$27,269)</b>	<b>(\$24,433)</b>	<b>-1%</b>
Contributions	(\$19,325)	(\$24,642)	(\$24,642)	(\$24,433)	-1%
Misc. Revenue	\$0	\$0	(\$2,627)	\$0	0%
<b>Other Sources</b>	<b>(\$120,000)</b>	<b>(\$72,268)</b>	<b>(\$72,268)</b>	<b>(\$67,111)</b>	<b>-7%</b>
Transfers In	(\$120,000)	(\$72,268)	(\$72,268)	(\$67,111)	-7%
<b>Personnel Services</b>	<b>\$257,335</b>	<b>\$374,601</b>	<b>\$315,120</b>	<b>\$343,822</b>	<b>-8%</b>
Salaries and Wages - FT	\$176,119	\$256,194	\$218,500	\$240,355	-6%
Overtime	\$0	\$0	\$40	\$0	0%
FICA/MC Contributions	\$12,759	\$19,004	\$17,000	\$17,770	-6%
Retirement Contributions	\$16,143	\$24,314	\$21,000	\$22,521	-7%
Workers Compensation	\$4,623	\$6,885	\$5,500	\$5,737	-17%
Health Insurance	\$46,469	\$66,117	\$51,500	\$55,367	-16%
Other Insurance	\$740	\$1,607	\$1,100	\$1,552	-3%
Other Employee Compensation	\$481	\$480	\$480	\$520	8%
<b>Materials &amp; Supplies</b>	<b>\$3,231</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$5,000</b>	<b>-37%</b>
General Supplies and Materials	\$1,500	\$3,000	\$3,000	\$3,000	0%
Technology Supplies	\$1,731	\$5,000	\$5,000	\$2,000	-60%
<b>Contractual Services</b>	<b>\$1,960</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$598,786</b>	<b>999%</b>
Outside Services	\$0	\$0	\$0	\$506,146	999%
Other Contractual	\$1,960	\$2,000	\$2,000	\$2,000	0%
Internal Services	\$0	\$0	\$0	\$90,640	999%
<b>Capital Outlay</b>	<b>\$522,091</b>	<b>\$1,045,490</b>	<b>\$730,573</b>	<b>\$0</b>	<b>-100%</b>
Technology - Capital	\$0	\$0	\$0	\$0	0%
Programs and Projects	\$522,091	\$1,045,490	\$730,573	\$0	-100%
<b>Other Costs</b>	<b>\$3,878</b>	<b>\$13,910</b>	<b>\$13,910</b>	<b>\$15,000</b>	<b>8%</b>
Travel/Training	\$3,479	\$12,000	\$12,000	\$12,000	0%
Dues and Subscriptions	\$399	\$1,910	\$1,910	\$3,000	57%

# Public Safety Communications

## Budgeted Positions for Public Safety Communications

Full Time Positions: 21.25

POLICE ACCREDITATION SPECIALIST	0.25
PUBLIC SAFETY TELE TRAIN SUPERVISOR	1.00
PUBLIC SAFETY TELECOM SUPERVISOR	4.00
PUBLIC SAFETY TELE-COMM I	5.00
PUBLIC SAFETY TELE-COMM II	5.00
PUBLIC SAFETY TELE-COMM III	4.00
PUBLIC SAFETY TELE-COMM MGR	1.00

Public Safety Communications is budgeted at current strength of 21.25, however the force is authorized up to 23.

Public Safety Communications Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	<b>(\$2,705,509)</b>	<b>(\$2,959,173)</b>	<b>(\$2,990,431)</b>	<b>(\$3,285,090)</b>	<b>11%</b>
Intergovernmental	(\$680,649)	(\$602,030)	(\$602,030)	(\$656,701)	9%
Goods and Svcs Rev	\$0	(\$178,332)	(\$178,332)	(\$220,947)	24%
Misc Revenue	(\$810,592)	(\$750,000)	(\$807,000)	(\$800,000)	7%
Other Sources	(\$1,214,268)	(\$1,428,811)	(\$1,403,069)	(\$1,607,442)	13%
<b>Expense</b>	<b>\$2,598,847</b>	<b>\$3,000,305</b>	<b>\$3,218,092</b>	<b>\$3,164,764</b>	<b>5%</b>
Personnel Services	\$1,646,882	\$1,818,100	\$1,845,769	\$2,040,803	12%
Materials & Supplies	\$19,671	\$43,058	\$43,058	\$55,000	28%
Contractual Services	\$671,876	\$683,191	\$744,715	\$795,083	16%
Capital Outlay	\$31,160	\$220,475	\$344,503	\$7,000	-97%
Other Costs	\$59,074	\$85,481	\$90,048	\$88,761	4%
Utility Expense	\$170,183	\$150,000	\$150,000	\$178,117	19%
<b>Public Safety Communications Net Decrease (Increase)</b>	<b>(\$106,662)</b>	<b>\$41,132</b>	<b>\$227,661</b>	<b>(\$120,326)</b>	<b>-393%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Public Safety</b>					
<b>Communications</b>	(\$106,662)	\$41,132	\$227,661	(\$120,326)	-393%
<b>Intergovernmental</b>	(\$680,649)	(\$602,030)	(\$602,030)	(\$656,701)	9%
Intergovernmental User Charges	(\$680,649)	(\$602,030)	(\$602,030)	(\$656,701)	9%
<b>Goods and Svcs Rev</b>	\$0	(\$178,332)	(\$178,332)	(\$220,947)	24%
User Fees	\$0	(\$178,332)	(\$178,332)	(\$220,947)	24%
<b>Misc Revenue</b>	(\$810,592)	(\$750,000)	(\$807,000)	(\$800,000)	7%
Misc. Revenue	\$0	\$0	(\$12,000)	\$0	0%
Telephone Service Charge	(\$810,592)	(\$750,000)	(\$795,000)	(\$800,000)	7%
<b>Other Sources</b>	(\$1,214,268)	(\$1,428,811)	(\$1,403,069)	(\$1,607,442)	13%
Transfers In	(\$1,214,268)	(\$1,428,811)	(\$1,403,069)	(\$1,607,442)	13%
<b>Personnel Services</b>	\$1,646,882	\$1,818,100	\$1,845,769	\$2,040,803	12%
Salaries and Wages - FT	\$1,036,843	\$1,144,385	\$1,171,181	\$1,328,490	16%
Salaries and Wages - PT/Season	\$41,323	\$59,500	\$59,500	\$65,000	9%
Holiday Pay	\$20,216	\$20,000	\$0	\$0	-100%
Overtime	\$18,542	\$20,000	\$43,593	\$35,000	75%
Standby Pay	\$14,511	\$12,000	\$16,818	\$14,000	17%
FICA/MC Contributions	\$83,472	\$98,154	\$95,369	\$107,990	10%
Retirement Contributions	\$102,267	\$128,000	\$124,146	\$145,839	14%
Workers Compensation	\$30,108	\$35,555	\$34,656	\$35,221	-1%
Health Insurance	\$281,364	\$279,359	\$279,359	\$288,122	3%
Other Insurance	\$14,626	\$17,547	\$17,547	\$17,541	0%
Other Employee Compensation	\$3,611	\$3,600	\$3,600	\$3,600	0%
<b>Materials &amp; Supplies</b>	\$19,671	\$43,058	\$43,058	\$55,000	28%
General Supplies and Materials	\$9,828	\$7,000	\$7,000	\$7,000	0%
Electricity	\$3,197	\$3,500	\$3,500	\$3,500	0%
Furnishings	\$0	\$7,000	\$7,000	\$12,000	71%
Technology Supplies	\$5,175	\$18,058	\$18,058	\$25,000	38%
Uniform Expense	\$1,471	\$7,500	\$7,500	\$7,500	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Contractual Services</b>	<b>\$671,876</b>	<b>\$683,191</b>	<b>\$744,715</b>	<b>\$795,083</b>	<b>16%</b>
Rent	\$125,592	\$125,592	\$125,592	\$125,592	0%
Maintenance Agreements	\$378,394	\$326,000	\$386,540	\$466,948	43%
Other Contractual	\$17,226	\$81,016	\$82,000	\$33,735	-58%
Internal Services	\$150,664	\$150,583	\$150,583	\$168,808	12%
<b>Capital Outlay</b>	<b>\$31,160</b>	<b>\$220,475</b>	<b>\$344,503</b>	<b>\$7,000</b>	<b>-97%</b>
Light Equipment	\$0	\$207,475	\$207,475	\$7,000	-97%
Light Equipment - Replacement	\$0	\$0	\$124,028	\$0	0%
Technology - Capital	\$12,150	\$13,000	\$13,000	\$0	-100%
Technology - Replacement	\$19,010	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$59,074</b>	<b>\$85,481</b>	<b>\$90,048</b>	<b>\$88,761</b>	<b>4%</b>
Travel/Training	\$7,824	\$16,500	\$21,067	\$30,000	82%
Recruitment Activities	\$0	\$0	\$0	\$3,000	999%
Insurance/Bonds	\$51,250	\$68,981	\$68,981	\$51,761	-25%
Dues and Subscriptions	\$0	\$0	\$0	\$4,000	999%
<b>Utility Expense</b>	<b>\$170,183</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$178,117</b>	<b>19%</b>
Communication	\$170,183	\$150,000	\$150,000	\$178,117	19%

**Public Safety Communications - Capital Outlay Detail** **\$7,000**

Public Safety Communications - Light Equipment	<b>\$7,000</b>
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Spare Fire Suppression for PSCC

**Public Safety Communications - Other Sources Detail** **(\$1,607,442)**

Public Safety Communications - Transfers In	<b>(\$1,607,442)</b>
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From General Fund - Expense Allocation (\$1,475,490)

From Metro Fund - Expense Allocation (\$125,671)

From Sewer Fund - Expense Allocation (\$292)

From Water Fund - Expense Allocation (\$5,989)

# City of Casper, Wyoming

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Direct Distribution Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
All Revenue	\$0	\$0	\$0	(\$7,212,537)	999%
Intergovernmental	\$0	\$0	\$0	(\$7,212,537)	999%
Expense	\$0	\$0	\$0	\$3,240,969	999%
Materials & Supplies	\$0	\$0	\$0	\$471,037	999%
Contractual Services	\$0	\$0	\$0	\$118,450	999%
Transfers Out	\$0	\$0	\$0	\$1,901,482	999%
Other Costs	\$0	\$0	\$0	\$750,000	999%
Direct Distribution Net Decrease (Increase)	\$0	\$0	\$0	(\$3,971,568)	999%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Direct Distribution</b>	\$0	\$0	\$0	(\$7,212,537)	999%
Intergovernmental	\$0	\$0	\$0	(\$7,212,537)	999%
Direct Distribution	\$0	\$0	\$0	(\$7,212,537)	999%

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Direct Distribution - Transfer</b>	\$0	\$0	\$0	\$1,901,482	999%
Transfers Out	\$0	\$0	\$0	\$1,901,482	999%
Transfers Out	\$0	\$0	\$0	\$1,901,482	999%

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Direct Distribution - Council</b>	\$0	\$0	\$0	\$3,000	999%
Materials & Supplies	\$0	\$0	\$0	\$3,000	999%
Furnishings	\$0	\$0	\$0	\$3,000	999%

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Direct Distribution-City Manager</b>	\$0	\$0	\$0	\$3,000	999%
Materials & Supplies	\$0	\$0	\$0	\$3,000	999%
Furnishings	\$0	\$0	\$0	\$3,000	999%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Direct Distrib - Soc Com Svcs</b>	\$0	\$0	\$0	\$750,000	999%
Other Costs	\$0	\$0	\$0	\$750,000	999%
Community Service	\$0	\$0	\$0	\$750,000	999%

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Direct Distribution - Info Svc</b>	\$0	\$0	\$0	\$95,000	999%
Contractual Services	\$0	\$0	\$0	\$95,000	999%
Maintenance Agreements	\$0	\$0	\$0	\$85,000	999%
Other Contractual	\$0	\$0	\$0	\$10,000	999%

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Direct Distribution - Police</b>	\$0	\$0	\$0	\$124,202	999%
Materials & Supplies	\$0	\$0	\$0	\$124,202	999%
Evidence Supplies	\$0	\$0	\$0	\$40,202	999%
Furnishings	\$0	\$0	\$0	\$8,000	999%
Uniform Expense	\$0	\$0	\$0	\$76,000	999%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Direct Distribution - Fire</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$355,285</b>	<b>999%</b>
Materials & Supplies	\$0	\$0	\$0	\$331,835	999%
General Supplies and Materials	\$0	\$0	\$0	\$95,749	999%
Safety Equipment/Supplies	\$0	\$0	\$0	\$201,286	999%
Furnishings	\$0	\$0	\$0	\$34,800	999%
Contractual Services	\$0	\$0	\$0	\$23,450	999%
Testing	\$0	\$0	\$0	\$17,600	999%
Other Contractual	\$0	\$0	\$0	\$5,850	999%

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Direct Distribution - Parks</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,000</b>	<b>999%</b>
Materials & Supplies	\$0	\$0	\$0	\$9,000	999%
Furnishings	\$0	\$0	\$0	\$9,000	999%

<b>Direct Distribution - Transfers Out Detail</b>	<b>\$1,901,482</b>
To Aquatics Fund Subsidy	\$142,222
To Athletics - Subsidy	\$516,351
To Hogadon Fund - Subsidy	\$168,290
To Ice Arena Fund - Ice Arena Subsidy	\$187,405
To Rec Center Fund - Subsidy	\$428,806
To River Fund - Volunteer Day	\$10,000
To Transit - Transit Support	\$448,408



# City of Casper, Wyoming

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<b>Redevelopment Loan Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$9,581)	(\$63,157)	(\$63,157)	(\$59,888)	-5%
Misc Revenue	\$1,671	\$0	\$0	\$0	0%
Other Sources	(\$11,252)	(\$63,157)	(\$63,157)	(\$59,888)	-5%
<b>Expense</b>	<b>\$65,280</b>	<b>\$63,157</b>	<b>\$68,157</b>	<b>\$59,888</b>	<b>-5%</b>
Debt Service	\$65,280	\$63,157	\$68,157	\$59,888	-5%
<b>Redevelopment Loan Fund Net Decrease (Increase)</b>	<b>\$55,699</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0%</b>

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Redevelopment Loan Fund</b>	<b>\$54,027</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0%</b>
Other Sources	(\$11,252)	(\$63,157)	(\$63,157)	(\$59,888)	-5%
Loan Receipts	(\$11,252)	(\$63,157)	(\$63,157)	(\$59,888)	-5%
Debt Service	\$65,280	\$63,157	\$68,157	\$59,888	-5%
Principal	\$50,000	\$50,000	\$55,000	\$55,000	10%
Interest	\$15,280	\$13,157	\$13,157	\$4,888	-63%

# Capital Fund



## Capital

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	Change
<b>Revenue, By Fund</b>	<b>(\$20,304,693)</b>	<b>(\$28,374,229)</b>	<b>(\$31,481,606)</b>	<b>(\$40,195,933)</b>	<b>42%</b>
Capital Projects Fund	(\$20,304,693)	(\$21,436,416)	(\$26,096,857)	(\$21,198,100)	-1%
Capital - One Cent 17	\$0	(\$6,937,813)	(\$5,384,749)	(\$18,997,833)	174%
<b>Expenses, By Fund</b>	<b>\$13,737,279</b>	<b>\$59,024,040</b>	<b>\$51,458,361</b>	<b>\$33,138,750</b>	<b>-44%</b>
Capital Projects Fund	\$13,737,279	\$58,022,040	\$51,458,361	\$28,591,811	-51%
Capital - One Cent 17	\$0	\$1,002,000	\$0	\$4,546,939	354%
<b>Net Decrease (Increase)</b>	<b>(\$6,567,415)</b>	<b>\$30,649,811</b>	<b>\$19,976,755</b>	<b>(\$7,057,183)</b>	<b>-123%</b>
Capital Projects Fund	(\$6,567,415)	\$36,585,624	\$25,361,504	\$7,393,711	-80%
Capital - One Cent 17	\$0	(\$5,935,813)	(\$5,384,749)	(\$14,450,894)	143%

# City of Casper, Wyoming

<b>Capital Projects Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$20,304,693)	(\$21,436,416)	(\$26,096,857)	(\$21,198,100)	-1%
Local Taxes	(\$16,932,871)	(\$9,938,530)	(\$17,037,480)	\$0	-100%
Intergovernmental	(\$2,006,107)	(\$3,027,500)	(\$5,027,500)	(\$610,964)	-80%
Misc Revenue	(\$299,849)	(\$1,332,462)	(\$1,921,692)	(\$313,765)	-76%
Other Sources	(\$1,065,866)	(\$7,137,924)	(\$2,110,185)	(\$20,273,371)	184%
<b>Expense</b>	<b>\$13,737,279</b>	<b>\$58,022,040</b>	<b>\$51,458,361</b>	<b>\$28,591,811</b>	<b>-51%</b>
Materials & Supplies	\$0	\$162,942	\$15,636	\$305,932	88%
Contractual Services	\$920,936	\$1,829,029	\$1,864,627	\$110,000	-94%
Capital Outlay	\$9,178,091	\$39,502,458	\$35,976,809	\$28,127,579	-29%
Transfers Out	\$3,638,301	\$16,516,953	\$13,590,631	\$48,300	-100%
Other Costs	(\$50)	\$10,658	\$10,658	\$0	-100%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Capital Projects Fund</b>	<b>(\$6,567,415)</b>	<b>\$36,585,624</b>	<b>\$25,361,504</b>	<b>\$7,393,711</b>	<b>-80%</b>
<b>Local Taxes</b>	<b>(\$16,932,871)</b>	<b>(\$9,938,530)</b>	<b>(\$17,037,480)</b>	<b>\$0</b>	<b>-100%</b>
Local Option Sales Tax	(\$16,932,871)	(\$9,938,530)	(\$17,037,480)	\$0	-100%
<b>Intergovernmental</b>	<b>(\$2,006,107)</b>	<b>(\$3,027,500)</b>	<b>(\$5,027,500)</b>	<b>(\$610,964)</b>	<b>-80%</b>
Federal Grants	(\$338,308)	(\$2,914,818)	(\$4,914,818)	(\$610,964)	-79%
Direct Distribution	\$0	\$0	\$0	\$0	0%
State Grants	(\$1,596,181)	(\$95,682)	(\$95,682)	\$0	-100%
Revenue From Other Local Govt	(\$71,618)	(\$17,000)	(\$17,000)	\$0	-100%
<b>Misc Revenue</b>	<b>(\$299,849)</b>	<b>(\$1,332,462)</b>	<b>(\$1,921,692)</b>	<b>(\$313,765)</b>	<b>-76%</b>
Interest Earned	(\$286,016)	(\$309,770)	(\$750,000)	\$0	-100%
Contributions	(\$11,834)	(\$1,022,692)	(\$997,692)	(\$80,442)	-92%
Misc. Revenue	(\$2,000)	\$0	(\$174,000)	(\$129,000)	999%
LAD Principal.	\$0	\$0	\$0	(\$82,212)	999%
LAD Interest	\$0	\$0	\$0	(\$22,111)	999%
<b>Other Sources</b>	<b>(\$1,065,866)</b>	<b>(\$7,137,924)</b>	<b>(\$2,110,185)</b>	<b>(\$20,273,371)</b>	<b>184%</b>
Transfers In	(\$1,063,568)	(\$7,137,924)	(\$2,110,185)	(\$20,271,508)	184%
Loan Receipts	(\$2,299)	\$0	\$0	(\$1,863)	999%
<b>Materials &amp; Supplies</b>	<b>\$0</b>	<b>\$162,942</b>	<b>\$15,636</b>	<b>\$305,932</b>	<b>88%</b>
General Supplies and Materials	\$0	\$52,295	\$612	\$296,932	468%
Technology Supplies	\$0	\$7,674	\$9,209	\$0	-100%
Maint/Repair (non contract)	\$0	\$102,973	\$5,815	\$9,000	-91%
<b>Contractual Services</b>	<b>\$920,936</b>	<b>\$1,829,029</b>	<b>\$1,864,627</b>	<b>\$110,000</b>	<b>-94%</b>
Investment Services	\$29,166	\$22,089	\$34,242	\$0	-100%
Other Contractual	\$891,771	\$1,806,940	\$1,830,385	\$110,000	-94%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Capital Outlay</b>	<b>\$9,178,091</b>	<b>\$39,502,458</b>	<b>\$35,976,809</b>	<b>\$28,127,579</b>	<b>-29%</b>
Buildings	\$120,872	\$1,940,207	\$1,835,571	\$0	-100%
Improvements to Buildings	\$676,980	\$8,493,017	\$5,487,029	\$22,996,626	171%
Improvements Other Than Bldgs	\$5,455,310	\$19,532,098	\$18,706,522	\$3,677,315	-81%
Light Equipment	\$1,454,312	\$5,134,725	\$4,920,266	\$1,039,638	-80%
Light Equipment - Replacement	\$34,483	\$74,662	\$66,762	\$0	-100%
Heavy Equipment	\$550,752	\$1,390,240	\$1,390,240	\$250,000	-82%
Heavy Equip. - Replacement	\$406,232	\$868,318	\$860,534	\$0	-100%
Technology - Capital	\$369,360	\$2,056,559	\$2,697,253	\$164,000	-92%
Technology - Replacement	\$33,856	\$5,175	\$5,175	\$0	-100%
Programs and Projects	\$75,934	\$7,457	\$7,457	\$0	-100%
<b>Transfers Out</b>	<b>\$3,638,301</b>	<b>\$16,516,953</b>	<b>\$13,590,631</b>	<b>\$48,300</b>	<b>-100%</b>
Transfers Out	\$3,638,301	\$16,516,953	\$13,590,631	\$48,300	-100%
<b>Other Costs</b>	<b>(\$50)</b>	<b>\$10,658</b>	<b>\$10,658</b>	<b>\$0</b>	<b>-100%</b>
Community Service	(\$50)	\$10,658	\$10,658	\$0	-100%

# City of Casper, Wyoming

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**Capital Projects Fund - Capital Outlay Detail** **\$28,127,579**

**Capital Projects Fund - Improvements to Buildings** **\$22,996,626**

- Aquatics Center - Roof and Structural Repairs
- Fire - Station 3 Roof Replacement
- Lifesteps Campus - Bldg F Basement Wall Repair
- Lifesteps Campus - HVAC for Building "L"
- Lifesteps Campus - Sprinkler System Upgrades
- Parking Garage - Elevator Repairs
- Police Station - Renovate Business Center
- Transit Bus Barn - New Floor

**Capital Projects Fund - Improvements Other Than Bldgs** **\$3,677,315**

- Ford Wyo Center - FWC Overflow Lot - Access Paving
- Ford Wyo Center - FWC Overflow Lot - Gate
- Parks - Baseline Flow Meter Replacements (Contracted Work)
- Parks - PRTT FY24 Trail Maintenance
- Parks - Raw Water Tie-Ins - Water Garage and Service Center
- Parks - Rebuild Pump at Crossroads
- Parks - Washington Park Revival - B.Ball Field Lighting
- Parks - Washington Park Revival - Design and CA
- Parks - Washington Park Revival - Pickleball Courts
- Parks - Washington Park Revival - Restroom Reconstruct
- Parks - Washington Park Revival - Transit Sign
- Streets - I25 Phase 2 Enhancements
- Streets - K St. - St. Mary to Bryan Stock
- Streets - Shannon & 8th Stormwater Improvements
- Streets - Westridge Improv Ph2



# City of Casper, Wyoming

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<b>Capital Projects Fund - Light Equipment</b>	<b>\$1,039,638</b>
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- Cemetery - Replace Utility Vehicle Unit 90964
- Engineering - Surveying Equipment
- Fire - Chief/Captain Support Vehicle Equipment
- Fire - Equip Three Fire Support Vehicles
- Fire - Gear Dryer
- Fire - Gear Extractor
- Fire - Red Boat Motor
- Fire - Station 5 Gear Extractor Electrical
- Fire - Station 5 Gear Extractor Plumbing
- Golf - Turf Gator Replacement 1 of 4
- Golf - Utility Vehicle Purchase
- Parks - Replace Trailer Unit 83306
- Parks - Replace Trailer Unit 83307
- Parks - Replace Trim Mower Unit 83234
- Parks - Replace Trim Mower Unit 83264
- PD Marked Unit 201 - Equipment
- PD Marked Unit 201 - Vehicle
- PD Marked Unit 220 - Equipment
- PD Marked Unit 220 - Vehicle
- PD Marked Unit 221 - Equipment
- PD Marked Unit 221 - Vehicle
- PD Marked Unit 229 - Equipment
- PD Marked Unit 229 - Vehicle
- PD Marked Unit 238 - Equipment
- PD Marked Unit 238 - Vehicle
- PD Marked Unit 256 - Equipment
- PD Marked Unit 256 - Vehicle
- PD Marked Unit 260 - Equipment
- PD Marked Unit 260 - Vehicle
- PD Unmarked Unit 10119 - Equipment
- PD Unmarked Unit 10119 - Vehicle

<b>Capital Projects Fund - Heavy Equipment</b>	<b>\$250,000</b>
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- Streets - Material Stacker for Ice Shed

<b>Capital Projects Fund - Technology - Capital</b>	<b>\$164,000</b>
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- Attorney - Photocopier
- Council Chambers AV Upgrades FY24 Ph1
- Hogadon - Cell Reception Booster
- Information Technology - Intrusion Detection System

# City of Casper, Wyoming

1%17 Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	\$0	(\$6,937,813)	(\$5,384,749)	(\$18,997,833)	174%
Local Taxes	\$0	(\$6,937,813)	(\$5,384,749)	(\$18,990,033)	174%
Other Sources	\$0	\$0	\$0	(\$7,800)	999%
<b>Expense</b>	\$0	\$1,002,000	\$0	\$4,546,939	354%
Capital Outlay	\$0	\$0	\$0	\$2,621,403	999%
Transfers Out	\$0	\$1,002,000	\$0	\$1,607,036	60%
Other Costs	\$0	\$0	\$0	\$318,500	999%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Capital - One Cent 17</b>	\$0	(\$5,935,813)	(\$5,384,749)	(\$14,450,894)	143%
<b>Local Taxes</b>	\$0	(\$6,937,813)	(\$5,384,749)	(\$18,990,033)	174%
Local Option Sales Tax	\$0	(\$6,937,813)	(\$5,384,749)	(\$18,990,033)	174%
<b>Other Sources</b>	\$0	\$0	\$0	(\$7,800)	999%
Transfers In	\$0	\$0	\$0	(\$7,800)	999%
<b>Capital Outlay</b>	\$0	\$0	\$0	\$2,621,403	999%
Improvements to Buildings	\$0	\$0	\$0	\$333,333	999%
Improvements Other Than Bldgs	\$0	\$0	\$0	\$1,370,000	999%
Light Equipment	\$0	\$0	\$0	\$715,988	999%
Technology - Capital	\$0	\$0	\$0	\$202,082	999%
<b>Transfers Out</b>	\$0	\$1,002,000	\$0	\$1,607,036	60%
Transfers Out	\$0	\$1,002,000	\$0	\$1,607,036	60%
<b>Other Costs</b>	\$0	\$0	\$0	\$318,500	999%
Community Service	\$0	\$0	\$0	\$318,500	999%

# City of Casper, Wyoming

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## **Capital - One Cent 17 - Capital Outlay Detail** **\$2,621,403**

<b>Capital - One Cent 17 - Improvements to Buildings</b>	<b>\$333,333</b>
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- City Hall Elevator Modernization
- Lifesteps Campus Improvements
- Nicolaysen Art Museum Improvements
- Stuckenhoff Parking Lot Improvements

<b>Capital - One Cent 17 - Improvements Other Than Bldgs</b>	<b>\$1,370,000</b>
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- Streets - "A" Street Drainage
- Streets - Bryan Evansville Rd

<b>Capital - One Cent 17 - Light Equipment</b>	<b>\$715,988</b>
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- BAS - Sewer Inspection Equip
- Fire - Stat.1 Gear Extractor Elect
- Fire - Stat.1 Gear Extractor Purch
- Fire - Station 3 Gear Dryer
- Fire - Station 3 Gear Dryer Electr
- Fire Extrication - Combi Tools
- Fire Extrication - Cutter/Spreader
- PD Marked Unit 202 - Equipment
- PD Marked Unit 202 - Vehicle
- PD Marked Unit 225 - Equip
- PD Marked Unit 225 - Vehicle
- PD Marked Unit 252 - Equip
- PD Marked Unit 252 - Vehicle
- PD Unit 263 - Equipment
- PD Unit 263 - Vehicle
- Streets - Buggies for Traffic
- Streets - One Ton Flatbed 151569
- Streets - Two Sprayers

<b>Capital - One Cent 17 - Technology - Capital</b>	<b>\$202,082</b>
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- Fire - 35 Portable Radios
- Police - Forensics Server Storage
- Streets - Misc Traffic Equip

# Utility Enterprise Funds



## Utility Enterprise Funds

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	Change
<b>Revenue, By Fund</b>	<b>(\$50,980,262)</b>	<b>(\$65,170,021)</b>	<b>(\$58,510,791)</b>	<b>(\$56,295,234)</b>	<b>-14%</b>
Water Distribution Fund	(\$15,880,991)	(\$17,585,814)	(\$15,443,279)	(\$15,899,416)	-10%
Water Treatment Plant Ops Fund	(\$3,294,894)	(\$4,199,135)	(\$4,043,164)	(\$4,344,283)	3%
Sewer Fund	(\$8,081,616)	(\$7,901,735)	(\$6,975,534)	(\$8,135,987)	3%
Wastewater Treatment Plant	(\$7,051,088)	(\$14,673,016)	(\$14,093,970)	(\$9,837,592)	-33%
Refuse Collection Fund	(\$8,924,670)	(\$9,957,182)	(\$10,350,150)	(\$10,705,028)	8%
Balefill Fund	(\$7,747,003)	(\$10,853,139)	(\$7,604,694)	(\$7,372,928)	-32%
<b>Expenses, By Fund</b>	<b>\$42,315,177</b>	<b>\$82,423,650</b>	<b>\$77,685,590</b>	<b>\$60,609,084</b>	<b>-26%</b>
Water Distribution Fund	\$14,328,474	\$21,348,103	\$21,636,361	\$18,364,666	-14%
Water Treatment Plant Ops Fund	\$3,294,508	\$4,199,135	\$4,043,164	\$4,344,283	3%
Sewer Fund	\$6,885,809	\$10,208,724	\$10,190,765	\$8,576,207	-16%
Wastewater Treatment Plant	\$4,395,159	\$17,569,547	\$17,558,968	\$9,357,673	-47%
Refuse Collection Fund	\$7,583,155	\$11,779,076	\$11,209,195	\$10,389,466	-12%
Balefill Fund	\$5,828,072	\$17,319,065	\$13,047,137	\$9,576,789	-45%
<b>Net Decrease (Increase)</b>	<b>(\$8,665,085)</b>	<b>\$17,253,629</b>	<b>\$19,174,799</b>	<b>\$4,313,850</b>	<b>-75%</b>
Water Distribution Fund	(\$1,552,517)	\$3,762,289	\$6,193,082	\$2,465,250	-34%
Water Treatment Plant Ops Fund	(\$386)	\$0	\$0	\$0	0%
Sewer Fund	(\$1,195,807)	\$2,306,989	\$3,215,231	\$440,220	-81%
Wastewater Treatment Plant	(\$2,655,929)	\$2,896,531	\$3,464,998	(\$479,919)	-117%
Refuse Collection Fund	(\$1,341,515)	\$1,821,894	\$859,045	(\$315,562)	-117%
Balefill Fund	(\$1,918,931)	\$6,465,926	\$5,442,443	\$2,203,861	-66%

# Water Administration

## Authorized Positions for Water Administration

<i>Full Time Positions:</i> 1.68	
ADMINISTRATIVE ASSISTANT III	0.60
COMM & MARKETING GENERALIST	0.17
MARKETING AND GRAPHIC DESIGNER	0.17
PUBLIC SERVICES DIRECTOR	0.14
PUBLIC UTILITIES MANAGER	0.60

## Authorized Positions for Water Distribution

<i>Full Time Positions:</i> 17.00	
ADMINISTRATIVE ASSISTANT II	1.00
CROSS CONNECT. CONTROL INSPECT	1.00
EQUIPMENT OPERATOR III	4.00
GIS TECHNICIAN	1.00
INSTRUMENT & CONTROLS TECH.	0.30
UTILITY SUPERVISOR	1.34
UTILITY WORKER I	5.36
UTILITY WORKER III	2.00
WATER DISTRIBUTION MANAGER	1.00

# City of Casper, Wyoming

<b>Water Distribution Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$15,924,238)	(\$17,585,814)	(\$15,443,279)	(\$15,899,416)	-10%
Intergovernmental	(\$3,479)	\$0	\$0	\$0	0%
Goods and Svcs Rev	(\$12,689,507)	(\$12,877,435)	(\$12,051,075)	(\$13,835,685)	7%
Misc Revenue	(\$257,669)	(\$197,296)	(\$304,204)	(\$483,363)	145%
Utility Revenue	(\$473,584)	(\$537,000)	(\$588,000)	(\$874,000)	63%
Other Sources	(\$2,500,000)	(\$3,974,083)	(\$2,500,000)	(\$706,368)	-82%
<b>Expense</b>	<b>\$16,852,781</b>	<b>\$21,348,103</b>	<b>\$21,636,361</b>	<b>\$18,364,666</b>	<b>-14%</b>
Personnel Services	\$2,413,989	\$2,738,620	\$2,717,163	\$2,545,023	-7%
Materials & Supplies	\$7,781,298	\$8,578,543	\$8,591,943	\$9,104,057	6%
Contractual Services	\$967,379	\$1,628,436	\$1,641,263	\$1,560,610	-4%
Capital Outlay	\$2,864,177	\$7,505,738	\$7,790,206	\$4,254,365	-43%
Depreciation / Amort	\$2,530,045	\$0	\$0	\$0	0%
Debt Service	\$75,504	\$755,222	\$755,222	\$656,714	-13%
Transfers Out	\$1,374	\$0	\$3,000	\$5,989	999%
Other Costs	\$201,816	\$111,544	\$110,464	\$210,708	89%
Utility Expense	\$17,201	\$30,000	\$27,100	\$27,200	-9%
<b>Water Distribution Fund Net Decrease (Increase)</b>	<b>\$928,543</b>	<b>\$3,762,289</b>	<b>\$6,193,082</b>	<b>\$2,465,250</b>	<b>-34%</b>



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Water Revenue and Transfers</b>	(\$15,880,991)	(\$17,585,814)	(\$15,443,279)	(\$15,899,416)	-10%
<b>Goods and Svcs Rev</b>	(\$12,689,507)	(\$12,877,435)	(\$12,051,075)	(\$13,835,685)	7%
User Fees	(\$12,494,202)	(\$12,692,822)	(\$11,866,312)	(\$13,644,784)	8%
Other Fees & Charges	(\$240)	\$0	(\$150)	\$0	0%
Interdepartmental Services	(\$195,065)	(\$184,613)	(\$184,613)	(\$190,901)	3%
<b>Misc Revenue</b>	(\$217,900)	(\$197,296)	(\$304,204)	(\$483,363)	145%
Interest Earned	(\$196,434)	(\$168,092)	(\$275,000)	(\$454,113)	170%
Rentals and Leases	(\$18,317)	(\$14,204)	(\$14,204)	(\$14,250)	0%
Misc. Revenue	(\$3,149)	(\$15,000)	(\$15,000)	(\$15,000)	0%
<b>Utility Revenue</b>	(\$473,584)	(\$537,000)	(\$588,000)	(\$874,000)	63%
Wholesale Water Sales	(\$190,603)	(\$168,000)	(\$168,000)	(\$190,000)	13%
Hydrant Usage	(\$59,295)	(\$60,000)	(\$60,000)	(\$60,000)	0%
Service Reconnections	(\$28,100)	(\$90,000)	(\$180,000)	(\$410,000)	356%
Meter Sales & Installs	(\$31,550)	(\$30,000)	(\$30,000)	(\$30,000)	0%
Construction Connections	(\$28,645)	(\$35,000)	(\$25,000)	(\$30,000)	-14%
System Development Charges	(\$135,391)	(\$154,000)	(\$125,000)	(\$154,000)	0%
<b>Other Sources</b>	(\$2,500,000)	(\$3,974,083)	(\$2,500,000)	(\$706,368)	-82%
Transfers In	(\$2,500,000)	(\$3,974,083)	(\$2,500,000)	(\$706,368)	-82%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Water Administration</b>	<b>\$8,083,031</b>	<b>\$8,679,492</b>	<b>\$8,648,426</b>	<b>\$9,180,699</b>	<b>6%</b>
<b>Personnel Services</b>	<b>\$177,173</b>	<b>\$210,674</b>	<b>\$206,981</b>	<b>\$223,091</b>	<b>6%</b>
Salaries and Wages - FT	\$116,074	\$152,306	\$149,676	\$160,082	5%
Overtime	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$10,285	\$11,814	\$11,412	\$12,229	4%
Retirement Contributions	\$13,241	\$16,451	\$15,893	\$17,000	3%
Workers Compensation	\$2,894	\$3,376	\$3,273	\$3,133	-7%
Health Insurance	\$16,968	\$16,325	\$16,325	\$19,929	22%
Other Insurance	\$6,872	\$7,131	\$7,131	\$7,447	4%
Unemployment Compensation	\$6,998	\$0	\$0	\$0	0%
Other Employee Compensation	\$3,839	\$3,271	\$3,271	\$3,271	0%
<b>Materials &amp; Supplies</b>	<b>\$7,001,201</b>	<b>\$7,540,551</b>	<b>\$7,540,451</b>	<b>\$7,927,857</b>	<b>5%</b>
General Supplies and Materials	\$1,108	\$2,000	\$1,900	\$2,000	0%
Postage and Printing	\$256	\$1,000	\$1,000	\$750	-25%
Bulk Water	\$6,998,648	\$7,535,051	\$7,535,051	\$7,924,107	5%
Technology Supplies	\$1,188	\$2,500	\$2,500	\$1,000	-60%
<b>Contractual Services</b>	<b>\$652,603</b>	<b>\$845,823</b>	<b>\$818,150</b>	<b>\$842,554</b>	<b>0%</b>
Investment Services	\$15,681	\$11,986	\$11,986	\$22,866	91%
Other Contractual	\$82,836	\$169,623	\$169,623	\$202,000	19%
Internal Services	\$554,086	\$664,214	\$636,541	\$617,688	-7%
<b>Capital Outlay</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Property	\$60,000	\$0	\$0	\$0	0%
<b>Transfers Out</b>	<b>\$1,374</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$5,989</b>	<b>999%</b>
Transfers Out	\$1,374	\$0	\$3,000	\$5,989	999%
<b>Other Costs</b>	<b>\$190,413</b>	<b>\$79,044</b>	<b>\$78,844</b>	<b>\$180,208</b>	<b>128%</b>
Bad Debt	\$116,600	\$0	\$0	\$0	0%
Travel/Training	\$0	\$2,000	\$1,800	\$2,000	0%
Insurance/Bonds	\$68,217	\$71,044	\$71,044	\$171,708	142%
Dues and Subscriptions	\$5,596	\$6,000	\$6,000	\$6,500	8%
<b>Utility Expense</b>	<b>\$268</b>	<b>\$3,400</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>-71%</b>
Communication	\$268	\$3,400	\$1,000	\$1,000	-71%
<b>Water Distribution</b>	<b>\$4,575,519</b>	<b>\$10,510,311</b>	<b>\$10,686,770</b>	<b>\$6,723,719</b>	<b>-36%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Personnel Services</b>	<b>\$1,545,330</b>	<b>\$1,474,416</b>	<b>\$1,469,872</b>	<b>\$1,503,780</b>	<b>2%</b>
Salaries and Wages - FT	\$983,554	\$965,021	\$955,824	\$989,577	3%
Overtime	\$18,646	\$18,420	\$18,000	\$22,420	22%
Standby Pay	\$20,898	\$24,000	\$22,000	\$22,000	-8%
Callback and Callout Pay	\$0	\$0	\$12,524	\$0	0%
FICA/MC Contributions	\$79,122	\$78,232	\$76,366	\$76,363	-2%
Retirement Contributions	\$91,463	\$91,848	\$89,562	\$96,884	5%
Workers Compensation	\$28,668	\$28,355	\$27,752	\$24,793	-13%
Health Insurance	\$317,908	\$258,683	\$258,683	\$261,109	1%
Other Insurance	\$3,359	\$5,431	\$5,431	\$6,062	12%
Other Employee Compensation	\$1,713	\$4,426	\$3,730	\$4,572	3%
<b>Materials &amp; Supplies</b>	<b>\$369,911</b>	<b>\$304,092</b>	<b>\$316,592</b>	<b>\$302,800</b>	<b>0%</b>
General Supplies and Materials	\$28,216	\$39,800	\$39,800	\$49,800	25%
Postage and Printing	\$1,036	\$2,000	\$2,000	\$2,000	0%
Electricity	\$0	\$2,500	\$2,500	\$10,000	300%
Natural Gas	\$15,582	\$20,000	\$20,000	\$20,000	0%
Gas/Fuel	\$69,097	\$70,000	\$80,000	\$80,000	14%
Water & Sewer Line Materials	\$106,154	\$103,500	\$108,000	\$112,000	8%
Technology Supplies	\$7,080	\$6,000	\$6,000	\$1,000	-83%
Maint/Repair (non contract)	\$138,708	\$53,792	\$53,792	\$25,000	-54%
Uniform Expense	\$4,038	\$6,500	\$4,500	\$3,000	-54%
<b>Contractual Services</b>	<b>\$219,736</b>	<b>\$558,915</b>	<b>\$588,915</b>	<b>\$497,060</b>	<b>-11%</b>
Professional Services	\$26,162	\$329,454	\$359,454	\$218,000	-34%
Maintenance Agreements	\$1,994	\$11,400	\$11,400	\$11,400	0%
Laundry/Towel	\$300	\$500	\$500	\$500	0%
Other Contractual	\$11,332	\$13,200	\$13,200	\$14,000	6%
Internal Services	\$179,948	\$204,361	\$204,361	\$253,160	24%
<b>Capital Outlay</b>	<b>\$2,348,109</b>	<b>\$7,386,166</b>	<b>\$7,522,049</b>	<b>\$3,734,365</b>	<b>-49%</b>
Property	\$0	\$0	\$0	\$0	0%
Buildings	\$147,990	\$861,010	\$861,010	\$1,500,000	74%
Improvements Other Than Bldgs	\$2,092,317	\$5,813,204	\$5,974,079	\$2,029,365	-65%
Intangibles	\$6,571	\$32,500	\$32,500	\$0	-100%
Light Equipment - Replacement	\$2,238	\$186,471	\$174,700	\$205,000	10%
Heavy Equip. - Replacement	\$95,203	\$492,981	\$479,760	\$0	-100%
Technology - Replacement	\$3,790	\$0	\$0	\$0	0%

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Debt Service</b>	\$75,504	\$755,222	\$755,222	\$656,714	-13%
Principal	\$0	\$669,023	\$669,023	\$587,074	-12%
Interest	\$75,504	\$86,199	\$86,199	\$69,640	-19%
<b>Other Costs</b>	\$5,096	\$15,000	\$17,620	\$15,000	0%
Travel/Training	\$5,096	\$15,000	\$17,620	\$15,000	0%
<b>Utility Expense</b>	\$11,833	\$16,500	\$16,500	\$14,000	-15%
Communication	\$9,748	\$14,000	\$14,000	\$11,500	-18%
Refuse Collection	\$2,085	\$2,500	\$2,500	\$2,500	0%

# Water Meters

## Authorized Positions for Water Meters

*Full Time Positions:* 7.00

UTILITY SUPERVISOR	1.00
UTILITY WORKER I	3.00
UTILITY WORKER II	2.00
UTILITY WORKER III	1.00

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Water Meters</b>	<b>\$408,311</b>	<b>\$942,008</b>	<b>\$1,086,094</b>	<b>\$1,124,651</b>	<b>19%</b>
<b>Personnel Services</b>	<b>\$274,397</b>	<b>\$533,358</b>	<b>\$525,450</b>	<b>\$551,755</b>	<b>3%</b>
Salaries and Wages - FT	\$170,177	\$348,348	\$340,200	\$382,297	10%
Overtime	\$1,867	\$8,500	\$8,500	\$9,000	6%
Standby Pay	\$3,678	\$9,500	\$9,500	\$10,000	5%
Callback and Callout Pay	\$0	\$0	\$2,800	\$0	0%
FICA/MC Contributions	\$16,122	\$28,486	\$27,403	\$29,857	5%
Retirement Contributions	\$18,289	\$33,004	\$31,877	\$37,603	14%
Workers Compensation	\$5,852	\$10,308	\$9,958	\$9,701	-6%
Health Insurance	\$57,233	\$92,794	\$92,794	\$70,811	-24%
Other Insurance	\$699	\$1,938	\$1,938	\$2,006	4%
Other Employee Compensation	\$481	\$480	\$480	\$480	0%
<b>Materials &amp; Supplies</b>	<b>\$105,252</b>	<b>\$340,900</b>	<b>\$341,900</b>	<b>\$480,400</b>	<b>41%</b>
General Supplies and Materials	\$86,468	\$320,000	\$320,000	\$461,500	44%
Postage and Printing	\$20	\$400	\$400	\$400	0%
Gas/Fuel	\$14,888	\$14,000	\$15,000	\$15,000	7%
Technology Supplies	\$3,875	\$5,500	\$5,500	\$1,000	-82%
Maint/Repair (non contract)	\$0	\$1,000	\$1,000	\$1,000	0%
Uniform Expense	\$0	\$0	\$0	\$1,500	999%
<b>Contractual Services</b>	<b>\$22,311</b>	<b>\$35,250</b>	<b>\$45,750</b>	<b>\$53,496</b>	<b>52%</b>
Maintenance Agreements	\$17,874	\$22,000	\$30,000	\$30,000	36%
Other Contractual	\$150	\$750	\$750	\$0	-100%
Internal Services	\$4,286	\$12,500	\$15,000	\$23,496	88%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$155,994</b>	<b>\$20,000</b>	<b>33%</b>
Improvements Other Than Bldgs	\$0	\$15,000	\$15,000	\$20,000	33%
Light Equipment	\$0	\$0	\$140,994	\$0	0%
<b>Other Costs</b>	<b>\$2,542</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$8,000</b>	<b>-20%</b>
Travel/Training	\$2,542	\$10,000	\$10,000	\$8,000	-20%
<b>Utility Expense</b>	<b>\$3,809</b>	<b>\$7,500</b>	<b>\$7,000</b>	<b>\$11,000</b>	<b>47%</b>
Communication	\$3,809	\$7,500	\$7,000	\$11,000	47%

# Water Tanks

## Authorized Positions for Water Tanks

*Full Time Positions:* 3.30

UTILITY SUPERVISOR	0.66
UTILITY WORKER I	2.64

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Water Tanks</b>	<b>\$1,261,612</b>	<b>\$1,216,292</b>	<b>\$1,215,071</b>	<b>\$1,335,597</b>	<b>10%</b>
<b>Personnel Services</b>	<b>\$417,295</b>	<b>\$520,172</b>	<b>\$514,860</b>	<b>\$266,397</b>	<b>-49%</b>
Salaries and Wages - FT	\$251,999	\$330,465	\$327,968	\$165,265	-50%
Overtime	\$9,586	\$15,500	\$12,000	\$15,500	0%
Standby Pay	\$7,397	\$6,200	\$6,200	\$6,200	0%
Callback and Callout Pay	\$0	\$0	\$1,975	\$0	0%
FICA/MC Contributions	\$20,773	\$27,224	\$26,750	\$13,930	-49%
Retirement Contributions	\$26,091	\$31,311	\$30,731	\$17,519	-44%
Workers Compensation	\$7,526	\$9,874	\$9,721	\$4,566	-54%
Health Insurance	\$92,783	\$97,013	\$97,013	\$41,803	-57%
Other Insurance	\$898	\$1,827	\$1,827	\$962	-47%
Other Employee Compensation	\$243	\$758	\$675	\$652	-14%
<b>Materials &amp; Supplies</b>	<b>\$304,934</b>	<b>\$393,000</b>	<b>\$393,000</b>	<b>\$393,000</b>	<b>0%</b>
General Supplies and Materials	\$2,195	\$8,000	\$8,000	\$8,000	0%
Electricity	\$294,138	\$370,000	\$375,000	\$375,000	1%
Booster/lift station supplies	\$8,600	\$15,000	\$10,000	\$10,000	-33%
<b>Contractual Services</b>	<b>\$78,260</b>	<b>\$188,448</b>	<b>\$188,448</b>	<b>\$167,500</b>	<b>-11%</b>
Professional Services	\$6,477	\$7,000	\$7,000	\$7,000	0%
Laundry/Towel	\$298	\$500	\$500	\$500	0%
Other Contractual	\$71,485	\$180,948	\$180,948	\$160,000	-12%
<b>Capital Outlay</b>	<b>\$456,068</b>	<b>\$104,572</b>	<b>\$112,163</b>	<b>\$500,000</b>	<b>378%</b>
Improvements Other Than Bldgs	\$414,440	\$104,572	\$109,572	\$480,000	359%
Intangibles	\$41,628	\$0	\$2,591	\$0	0%
Technology - Capital	\$0	\$0	\$0	\$20,000	999%
<b>Other Costs</b>	<b>\$3,765</b>	<b>\$7,500</b>	<b>\$4,000</b>	<b>\$7,500</b>	<b>0%</b>
Travel/Training	\$3,765	\$7,500	\$4,000	\$7,500	0%
<b>Utility Expense</b>	<b>\$1,290</b>	<b>\$2,600</b>	<b>\$2,600</b>	<b>\$1,200</b>	<b>-54%</b>
Communication	\$1,290	\$2,600	\$2,600	\$1,200	-54%



# City of Casper, Wyoming

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**Water Distribution Fund - Capital Outlay Detail** **\$4,254,365**

**Water Distribution - Buildings** **\$1,500,000**

Water Garage Building

**Water Distribution - Improvements Other Than Bldgs** **\$2,029,365**

FY24 Paving

FY24 Water Line Materials

Mains - Construction

Oversizing

**Water Distribution - Light Equipment - Replacement** **\$205,000**

Extended Cab Pickup Replacement (6

Replacement of a 2012 GMC 1500 4X4

Small Vactor Replacement (660219)

**Water Meters - Improvements Other Than Bldgs** **\$20,000**

Test Meter

**Water Tanks - Improvements Other Than Bldgs** **\$480,000**

FY24 Booster Station Improvements

Sunrise 1 South Tank Interior Repa

URCR 8-Inch Control Valve Replacem

**Water Tanks - Technology - Capital** **\$20,000**

URCR Telemetry Improvements

# Water Treatment Plant Operations

## Authorized Positions for Regional Water Operations

*Full Time Positions:* 12.70

ADMINISTRATIVE ASSISTANT II	1.00
CUSTODIAL MAINTENANCE WORKER	1.00
INSTRUMENT & CONTROLS TECH.	0.70
PLANT MAINTENANCE SUPERVISOR	1.00
PLANT MECHANIC II	2.00
WATER PLANT LEAD OPERATOR	1.00
WATER PLANT OPERATOR II	2.00
WATER PLANT OPERATOR IV	3.00
WATER TREATMENT PLANT MANAGER	1.00

# City of Casper, Wyoming

<b>Water Treatment Plant Ops Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$3,294,894)	(\$4,199,135)	(\$4,043,164)	(\$4,344,283)	3%
Intergovernmental	(\$3,294,894)	(\$4,199,135)	(\$4,043,164)	(\$4,344,283)	3%
<b>Expense</b>	<b>\$3,294,508</b>	<b>\$4,199,135</b>	<b>\$4,043,164</b>	<b>\$4,344,283</b>	<b>3%</b>
Personnel Services	\$978,139	\$1,181,229	\$1,165,008	\$1,274,037	8%
Materials & Supplies	\$1,866,770	\$2,524,000	\$2,384,100	\$2,575,300	2%
Contractual Services	\$370,908	\$387,575	\$387,325	\$397,623	3%
Other Costs	\$32,397	\$43,731	\$44,131	\$34,623	-21%
Utility Expense	\$46,295	\$62,600	\$62,600	\$62,700	0%
<b>Water Treatment Plant Ops Fund Net Decrease (Increase)</b>	<b>(\$386)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Regional Water</b>	<b>(\$3,294,894)</b>	<b>(\$4,199,135)</b>	<b>(\$4,043,164)</b>	<b>(\$4,344,283)</b>	<b>3%</b>
Intergovernmental	(\$3,294,894)	(\$4,199,135)	(\$4,043,164)	(\$4,344,283)	3%
Intergovernmental Reimb.	(\$3,294,894)	(\$4,199,135)	(\$4,043,164)	(\$4,344,283)	3%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Regional Water Operations</b>	<b>\$3,156,345</b>	<b>\$4,027,335</b>	<b>\$3,871,364</b>	<b>\$4,165,983</b>	<b>3%</b>
<b>Personnel Services</b>	<b>\$978,139</b>	<b>\$1,181,229</b>	<b>\$1,165,008</b>	<b>\$1,274,037</b>	<b>8%</b>
Salaries and Wages - FT	\$612,893	\$740,821	\$727,621	\$832,713	12%
Salaries and Wages - PT/Season	\$11,727	\$20,000	\$20,000	\$0	-100%
Overtime	\$3,891	\$7,000	\$8,890	\$8,000	14%
Standby Pay	\$7,515	\$12,000	\$12,000	\$12,000	0%
Callback and Callout Pay	\$0	\$0	\$235	\$0	0%
FICA/MC Contributions	\$49,382	\$60,667	\$58,647	\$62,338	3%
Retirement Contributions	\$57,367	\$70,650	\$68,176	\$79,900	13%
Workers Compensation	\$17,954	\$21,964	\$21,312	\$20,249	-8%
Health Insurance	\$204,497	\$237,091	\$237,091	\$247,459	4%
Other Insurance	\$2,232	\$4,240	\$4,240	\$4,962	17%
Other Employee Compensation	\$10,680	\$6,796	\$6,796	\$6,416	-6%
<b>Materials &amp; Supplies</b>	<b>\$1,733,410</b>	<b>\$2,360,800</b>	<b>\$2,220,900</b>	<b>\$2,405,600</b>	<b>2%</b>
General Supplies and Materials	\$1,001,158	\$108,000	\$108,000	\$166,800	54%
Postage and Printing	\$1,342	\$1,800	\$1,300	\$1,300	-28%
Electricity	\$570,845	\$732,000	\$732,000	\$750,000	2%
Natural Gas	\$58,912	\$80,000	\$80,000	\$80,000	0%
Gas/Fuel	\$2,912	\$10,000	\$10,000	\$10,000	0%
Chemicals	\$28,945	\$1,350,000	\$1,200,000	\$1,300,000	-4%
Technology Supplies	\$5,544	\$6,000	\$6,000	\$8,500	42%
Maint/Repair (non contract)	\$62,037	\$70,000	\$80,000	\$85,000	21%
Uniform Expense	\$1,713	\$3,000	\$3,600	\$4,000	33%
<b>Contractual Services</b>	<b>\$366,104</b>	<b>\$379,075</b>	<b>\$378,825</b>	<b>\$389,123</b>	<b>3%</b>
Professional Services	\$7,587	\$8,000	\$8,000	\$8,000	0%
Maintenance Agreements	\$36,107	\$42,000	\$42,000	\$44,250	5%
Testing	\$33,507	\$42,000	\$42,000	\$42,000	0%
Laundry/Towel	\$1,699	\$2,000	\$1,750	\$500	-75%
Internal Services	\$287,205	\$285,075	\$285,075	\$294,373	3%
<b>Other Costs</b>	<b>\$32,397</b>	<b>\$43,631</b>	<b>\$44,031</b>	<b>\$34,523</b>	<b>-21%</b>
Travel/Training	\$2,552	\$4,000	\$4,000	\$5,500	37%
Insurance/Bonds	\$27,390	\$36,831	\$36,831	\$25,323	-31%
Advertising/Promotion	\$1,588	\$1,600	\$1,800	\$2,000	25%
Dues and Subscriptions	\$867	\$1,200	\$1,400	\$1,700	42%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Utility Expense</b>	<b>\$46,295</b>	<b>\$62,600</b>	<b>\$62,600</b>	<b>\$62,700</b>	<b>0%</b>
Communication	\$1,232	\$2,200	\$2,200	\$2,200	0%
Refuse Collection	\$44,685	\$60,000	\$60,000	\$60,000	0%
Sewer	\$378	\$400	\$400	\$500	25%
<b>RWS - Booster Stations</b>	<b>\$135,183</b>	<b>\$166,500</b>	<b>\$166,500</b>	<b>\$173,000</b>	<b>4%</b>
<b>Materials &amp; Supplies</b>	<b>\$133,238</b>	<b>\$162,500</b>	<b>\$162,500</b>	<b>\$169,000</b>	<b>4%</b>
General Supplies and Materials	\$15,944	\$39,000	\$39,000	\$39,000	0%
Electricity	\$117,294	\$123,500	\$123,500	\$130,000	5%
<b>Contractual Services</b>	<b>\$1,945</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0%</b>
Professional Services	\$1,945	\$4,000	\$4,000	\$4,000	0%
<b>RWS - Guardian</b>	<b>\$2,980</b>	<b>\$5,300</b>	<b>\$5,300</b>	<b>\$5,300</b>	<b>0%</b>
<b>Materials &amp; Supplies</b>	<b>\$122</b>	<b>\$700</b>	<b>\$700</b>	<b>\$700</b>	<b>0%</b>
General Supplies and Materials	\$122	\$500	\$500	\$500	0%
Postage and Printing	\$0	\$200	\$200	\$200	0%
<b>Contractual Services</b>	<b>\$2,858</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>0%</b>
Testing	\$2,858	\$4,500	\$4,500	\$4,500	0%
<b>Other Costs</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>	<b>0%</b>
Advertising/Promotion	\$0	\$100	\$100	\$100	0%

# Sewer Fund

## Authorized Positions for Sewer Administration

<i>Full Time Positions:</i> 0.78	
ADMINISTRATIVE ASSISTANT III	0.20
COMM & MARKETING GENERALIST	0.17
MARKETING AND GRAPHIC DESIGNER	0.17
PUBLIC SERVICES DIRECTOR	0.04
PUBLIC UTILITIES MANAGER	0.20

## Authorized Positions for Sewer Wastewater Collection

<i>Full Time Positions:</i> 8.20	
INSTRUMENT & CONTROLS TECH.	0.20
SANITARY SEWER/STORMWATER MGR.	1.00
UTILITY SUPERVISOR	1.00
UTILITY WORKER I	1.00
UTILITY WORKER II	2.00
UTILITY WORKER III	3.00

# City of Casper, Wyoming

Sewer Fund Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	(\$8,081,616)	(\$7,901,735)	(\$6,975,534)	(\$8,135,987)	3%
Goods and Svcs Rev	(\$7,430,534)	(\$7,009,393)	(\$6,338,034)	(\$7,780,599)	11%
Misc Revenue	(\$118,088)	(\$64,842)	(\$97,500)	(\$155,089)	139%
Utility Revenue	(\$32,995)	(\$40,000)	(\$40,000)	(\$40,000)	0%
Other Sources	(\$500,000)	(\$787,500)	(\$500,000)	(\$160,299)	-80%
<b>Expense</b>	<b>\$7,703,416</b>	<b>\$10,208,724</b>	<b>\$10,190,765</b>	<b>\$8,576,207</b>	<b>-16%</b>
Personnel Services	\$853,312	\$966,865	\$954,824	\$933,563	-3%
Materials & Supplies	\$49,235	\$124,280	\$108,500	\$99,600	-20%
Contractual Services	\$340,551	\$417,982	\$405,657	\$420,110	1%
Capital Outlay	\$422,947	\$3,262,891	\$3,285,277	\$1,161,000	-64%
Depreciation / Amort	\$817,607	\$0	\$0	\$0	0%
Transfers Out	\$1,374	\$0	\$3,000	\$292	999%
Other Costs	\$49,310	\$69,206	\$66,006	\$54,556	-21%
Utility Expense	\$5,169,079	\$5,367,501	\$5,367,501	\$5,907,086	10%
<b>Sewer Fund Net Decrease (Increase)</b>	<b>(\$378,200)</b>	<b>\$2,306,989</b>	<b>\$3,215,231</b>	<b>\$440,220</b>	<b>-81%</b>



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Sewer Fund</b>	<b>(\$8,081,616)</b>	<b>(\$7,901,735)</b>	<b>(\$6,975,534)</b>	<b>(\$8,135,987)</b>	<b>3%</b>
<b>Goods and Svcs Rev</b>	<b>(\$7,430,534)</b>	<b>(\$7,009,393)</b>	<b>(\$6,338,034)</b>	<b>(\$7,780,599)</b>	<b>11%</b>
User Fees	(\$7,235,861)	(\$6,788,454)	(\$6,117,095)	(\$7,569,126)	11%
Interdepartmental Services	(\$194,673)	(\$220,939)	(\$220,939)	(\$211,473)	-4%
<b>Misc Revenue</b>	<b>(\$118,088)</b>	<b>(\$64,842)</b>	<b>(\$97,500)</b>	<b>(\$155,089)</b>	<b>139%</b>
Interest Earned	(\$111,964)	(\$54,842)	(\$85,000)	(\$145,089)	165%
Misc. Revenue	(\$6,124)	(\$10,000)	(\$12,500)	(\$10,000)	0%
<b>Utility Revenue</b>	<b>(\$32,995)</b>	<b>(\$40,000)</b>	<b>(\$40,000)</b>	<b>(\$40,000)</b>	<b>0%</b>
System Development Charges	(\$32,995)	(\$40,000)	(\$40,000)	(\$40,000)	0%
<b>Other Sources</b>	<b>(\$500,000)</b>	<b>(\$787,500)</b>	<b>(\$500,000)</b>	<b>(\$160,299)</b>	<b>-80%</b>
Transfers In	(\$500,000)	(\$787,500)	(\$500,000)	(\$160,299)	-80%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Sewer Administration</b>	<b>\$5,581,292</b>	<b>\$5,844,496</b>	<b>\$5,835,124</b>	<b>\$6,351,028</b>	<b>9%</b>
<b>Personnel Services</b>	<b>\$70,292</b>	<b>\$86,907</b>	<b>\$87,360</b>	<b>\$94,927</b>	<b>9%</b>
Salaries and Wages - FT	\$48,092	\$64,831	\$63,704	\$68,672	6%
FICA/MC Contributions	\$3,638	\$5,028	\$4,856	\$5,242	4%
Retirement Contributions	\$4,908	\$6,733	\$6,503	\$7,007	4%
Workers Compensation	\$1,035	\$1,520	\$1,473	\$1,421	-7%
Health Insurance	\$9,050	\$5,371	\$7,400	\$8,972	67%
Other Insurance	\$2,351	\$2,373	\$2,373	\$2,562	8%
Other Employee Compensation	\$1,218	\$1,051	\$1,051	\$1,051	0%
<b>Materials &amp; Supplies</b>	<b>\$139</b>	<b>\$2,000</b>	<b>\$1,700</b>	<b>\$2,000</b>	<b>0%</b>
General Supplies and Materials	\$139	\$2,000	\$1,700	\$2,000	0%
<b>Contractual Services</b>	<b>\$319,059</b>	<b>\$357,082</b>	<b>\$344,757</b>	<b>\$327,367</b>	<b>-8%</b>
Investment Services	\$5,297	\$3,911	\$3,911	\$7,306	87%
Other Contractual	\$1,075	\$5,000	\$5,000	\$7,500	50%
Internal Services	\$312,687	\$348,171	\$335,846	\$312,561	-10%
<b>Transfers Out</b>	<b>\$1,374</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$292</b>	<b>999%</b>
Transfers Out	\$1,374	\$0	\$3,000	\$292	999%
<b>Other Costs</b>	<b>\$25,329</b>	<b>\$36,006</b>	<b>\$35,806</b>	<b>\$24,356</b>	<b>-32%</b>
Bad Debt	\$2,110	\$2,500	\$2,500	\$0	-100%
Travel/Training	\$0	\$2,000	\$1,800	\$2,000	0%
Insurance/Bonds	\$23,084	\$31,306	\$31,306	\$22,156	-29%
Dues and Subscriptions	\$135	\$200	\$200	\$200	0%
<b>Utility Expense</b>	<b>\$5,165,100</b>	<b>\$5,362,501</b>	<b>\$5,362,501</b>	<b>\$5,902,086</b>	<b>10%</b>
Sewer	\$5,165,100	\$5,362,501	\$5,362,501	\$5,902,086	10%
<b>Sewer Wastewater Collection</b>	<b>\$1,286,067</b>	<b>\$4,327,228</b>	<b>\$4,318,641</b>	<b>\$2,188,179</b>	<b>-49%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Personnel Services</b>	<b>\$783,021</b>	<b>\$879,958</b>	<b>\$867,464</b>	<b>\$838,636</b>	<b>-5%</b>
Salaries and Wages - FT	\$533,468	\$605,914	\$595,780	\$564,035	-7%
Overtime	\$3,457	\$7,000	\$4,000	\$7,000	0%
Standby Pay	\$16,663	\$17,000	\$17,000	\$17,000	0%
Callback and Callout Pay	\$0	\$0	\$3,975	\$0	0%
FICA/MC Contributions	\$44,306	\$48,801	\$47,414	\$43,317	-11%
Retirement Contributions	\$51,285	\$57,325	\$55,825	\$55,100	-4%
Workers Compensation	\$16,143	\$18,957	\$18,509	\$14,252	-25%
Health Insurance	\$111,331	\$116,802	\$116,802	\$130,092	11%
Other Insurance	\$1,697	\$3,503	\$3,503	\$3,184	-9%
Other Employee Compensation	\$4,670	\$4,656	\$4,656	\$4,656	0%
<b>Materials &amp; Supplies</b>	<b>\$45,920</b>	<b>\$101,280</b>	<b>\$85,800</b>	<b>\$76,600</b>	<b>-24%</b>
General Supplies and Materials	\$5,676	\$22,000	\$22,000	\$22,000	0%
Electricity	\$6,623	\$6,500	\$7,000	\$7,000	8%
Natural Gas	\$400	\$400	\$500	\$500	25%
Gas/Fuel	\$21,239	\$18,000	\$25,000	\$25,000	39%
Water & Sewer Line Materials	\$3,885	\$4,000	\$4,000	\$4,000	0%
Booster/lift station supplies	\$5,772	\$6,200	\$7,000	\$7,000	13%
Technology Supplies	\$0	\$12,000	\$12,000	\$1,000	-92%
Maint/Repair (non contract)	\$1,607	\$30,380	\$6,500	\$6,500	-79%
Uniform Expense	\$718	\$1,800	\$1,800	\$3,600	100%
<b>Contractual Services</b>	<b>\$21,492</b>	<b>\$60,900</b>	<b>\$60,900</b>	<b>\$92,743</b>	<b>52%</b>
Laundry/Towel	\$3,160	\$3,400	\$3,400	\$1,600	-53%
Other Contractual	\$18,332	\$57,500	\$57,500	\$44,150	-23%
Internal Services	\$0	\$0	\$0	\$46,993	999%
<b>Capital Outlay</b>	<b>\$422,947</b>	<b>\$3,262,891</b>	<b>\$3,285,277</b>	<b>\$1,161,000</b>	<b>-64%</b>
Improvements Other Than Bldgs	\$138,531	\$3,045,598	\$3,044,105	\$1,081,000	-65%
Intangibles	\$4,738	\$0	\$0	\$0	0%
Light Equipment	\$255,438	\$136,276	\$136,276	\$55,000	-60%
Heavy Equip. - Replacement	\$0	\$51,016	\$51,016	\$0	-100%
Technology - Capital	\$22,504	\$30,001	\$53,880	\$0	-100%
Technology - Replacement	\$1,736	\$0	\$0	\$25,000	999%
<b>Other Costs</b>	<b>\$8,708</b>	<b>\$17,200</b>	<b>\$14,200</b>	<b>\$14,200</b>	<b>-17%</b>
Travel/Training	\$8,033	\$16,000	\$13,000	\$13,000	-19%
Dues and Subscriptions	\$675	\$1,200	\$1,200	\$1,200	0%

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Utility Expense</b>	\$3,979	\$5,000	\$5,000	\$5,000	0%
Communication	\$3,979	\$5,000	\$5,000	\$5,000	0%
 <b>Sewer Stormwater</b>	 <b>\$18,450</b>	 <b>\$37,000</b>	 <b>\$37,000</b>	 <b>\$37,000</b>	 <b>0%</b>
<b>Materials &amp; Supplies</b>	\$3,177	\$21,000	\$21,000	\$21,000	0%
General Supplies and Materials	\$3,177	\$20,000	\$20,000	\$20,000	0%
Postage and Printing	\$0	\$1,000	\$1,000	\$1,000	0%
 <b>Other Costs</b>	 \$15,273	 \$16,000	 \$16,000	 \$16,000	 0%
Advertising/Promotion	\$15,273	\$16,000	\$16,000	\$16,000	0%

# City of Casper, Wyoming

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<b>Sewer Fund - Capital Outlay Detail</b>	<b>\$1,161,000</b>
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<b>Sewer Wastewater Collection - Improvements Other Than</b>	<b>\$1,081,000</b>
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FY24 Misc Sewer Repl Const  
FY24 Oversizing Reimb  
Izaak Walton Lift Station Panel Re

<b>Sewer Wastewater Collection - Light Equipment</b>	<b>\$55,000</b>
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Extended Cab Pickup - 660244

<b>Sewer Wastewater Collection - Technology - Replacement</b>	<b>\$25,000</b>
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Amoco Lift Station PLC and Communi

# Waste Water Treatment Plant Operations

## Authorized Positions for WWTP Operations

<i>Full Time Positions:</i>	<i>14.29</i>
ADMINISTRATIVE ASSISTANT II	0.98
ADMINISTRATIVE ASSISTANT III	0.20
COMM & MARKETING GENERALIST	0.17
INSTRUMENT & CONTROLS TECH.	0.72
LABORATORY TECHNICIAN II	0.99
MARKETING AND GRAPHIC DESIGNER	0.17
PLANT MAINTENANCE SUPERVISOR	0.99
PLANT MECHANIC I	0.99
PLANT MECHANIC II	1.98
PUBLIC SERVICES DIRECTOR	0.09
PUBLIC UTILITIES MANAGER	0.20
WWTP LEAD OPERATOR	1.00
WWTP MANAGER	0.86
WWTP OPERATOR I	1.98
WWTP OPERATOR III	0.99
WWTP OPERATOR IV	1.98

# City of Casper, Wyoming

<b>Wastewater Treatment Plant Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$7,844,388)	(\$14,673,016)	(\$14,093,970)	(\$9,837,592)	-33%
Intergovernmental	(\$6,054,257)	(\$13,348,930)	(\$13,348,930)	(\$8,967,708)	-33%
Goods and Svcs Rev	(\$18,300)	\$0	\$0	\$0	0%
Misc Revenue	(\$407,179)	(\$85,836)	(\$185,040)	(\$239,884)	179%
Utility Revenue	(\$589,652)	(\$630,000)	(\$560,000)	(\$630,000)	0%
Other Sources	(\$775,000)	(\$608,250)	\$0	\$0	-100%
<b>Expense</b>	<b>\$6,824,735</b>	<b>\$17,569,547</b>	<b>\$17,558,968</b>	<b>\$9,357,673</b>	<b>-47%</b>
Personnel Services	\$1,504,358	\$1,713,775	\$1,689,743	\$1,694,252	-1%
Materials & Supplies	\$851,662	\$1,243,500	\$1,308,660	\$1,434,200	15%
Contractual Services	\$874,998	\$719,899	\$722,914	\$799,152	11%
Capital Outlay	\$906,470	\$12,710,673	\$12,642,398	\$4,257,000	-67%
Depreciation / Amort	\$2,429,576	\$0	\$0	\$0	0%
Debt Service	\$167,227	\$1,060,898	\$1,074,451	\$846,297	-20%
Other Costs	\$44,077	\$62,802	\$62,802	\$249,772	298%
Utility Expense	\$46,367	\$58,000	\$58,000	\$77,000	33%
<b>Wastewater Treatment Plant Net Decrease (Increase)</b>	<b>(\$1,019,653)</b>	<b>\$2,896,531</b>	<b>\$3,464,998</b>	<b>(\$479,919)</b>	<b>-117%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>WWTP Revenue and Transfers</b>	(\$7,051,088)	(\$14,673,016)	(\$14,093,970)	(\$9,837,592)	-33%
<b>Intergovernmental</b>	(\$6,054,257)	(\$13,348,930)	(\$13,348,930)	(\$8,967,708)	-33%
Federal Grants	(\$40,745)	\$0	\$0	(\$2,000,000)	999%
State Grants	(\$8,149)	(\$7,071,125)	(\$7,071,125)	\$0	-100%
Intergovernmental User Charges	(\$6,005,364)	(\$6,277,805)	(\$6,277,805)	(\$6,967,708)	11%
<b>Misc Revenue</b>	(\$407,179)	(\$85,836)	(\$185,040)	(\$239,884)	179%
Interest Earned	(\$95,713)	(\$85,836)	(\$185,000)	(\$239,884)	179%
Misc. Revenue	(\$311,466)	\$0	(\$40)	\$0	0%
<b>Utility Revenue</b>	(\$589,652)	(\$630,000)	(\$560,000)	(\$630,000)	0%
Septic Tank Waste Charges	(\$324,720)	(\$350,000)	(\$350,000)	(\$360,000)	3%
Comm Sump Waste	(\$67,959)	(\$90,000)	(\$70,000)	(\$80,000)	-11%
System Development Charges	(\$196,973)	(\$190,000)	(\$140,000)	(\$190,000)	0%
<b>Other Sources</b>	\$0	(\$608,250)	\$0	\$0	-100%
Proceeds From Long Term Debt	\$0	(\$608,250)	\$0	\$0	-100%



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>WWTP Operations</b>	<b>\$3,890,555</b>	<b>\$16,605,606</b>	<b>\$16,604,321</b>	<b>\$8,377,013</b>	<b>-50%</b>
<b>Intergovernmental</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
State Grants	\$0	\$0	\$0	\$0	0%
<b>Personnel Services</b>	<b>\$1,344,749</b>	<b>\$1,542,058</b>	<b>\$1,520,278</b>	<b>\$1,519,290</b>	<b>-1%</b>
Salaries and Wages - FT	\$867,478	\$1,030,375	\$1,013,979	\$995,565	-3%
Overtime	\$7,941	\$18,000	\$18,000	\$18,000	0%
Standby Pay	\$9,641	\$12,000	\$12,000	\$13,000	8%
Callback and Callout Pay	\$0	\$0	\$1,040	\$0	0%
FICA/MC Contributions	\$70,137	\$82,373	\$79,865	\$77,235	-6%
Retirement Contributions	\$82,545	\$99,325	\$96,210	\$97,473	-2%
Workers Compensation	\$25,181	\$29,824	\$29,023	\$24,799	-17%
Health Insurance	\$269,362	\$255,929	\$255,929	\$278,489	9%
Other Insurance	\$5,355	\$8,077	\$8,077	\$8,574	6%
Other Employee Compensation	\$7,109	\$6,155	\$6,155	\$6,155	0%
<b>Materials &amp; Supplies</b>	<b>\$693,071</b>	<b>\$937,000</b>	<b>\$1,034,202</b>	<b>\$1,031,200</b>	<b>10%</b>
General Supplies and Materials	\$100,465	\$144,000	\$129,000	\$135,000	-6%
Postage and Printing	\$514	\$1,500	\$1,200	\$1,200	-20%
Electricity	\$279,014	\$342,000	\$360,000	\$360,000	5%
Natural Gas	\$78,055	\$92,000	\$104,502	\$82,000	-11%
Gas/Fuel	\$3,938	\$20,000	\$20,000	\$20,000	0%
Chemicals	\$141,494	\$168,000	\$235,000	\$250,000	49%
Technology Supplies	\$4,608	\$7,500	\$7,500	\$1,000	-87%
Maint/Repair (non contract)	\$84,600	\$160,000	\$175,000	\$180,000	12%
Uniform Expense	\$384	\$2,000	\$2,000	\$2,000	0%
<b>Contractual Services</b>	<b>\$762,855</b>	<b>\$591,587</b>	<b>\$594,602</b>	<b>\$670,954</b>	<b>13%</b>
Professional Services	\$15,879	\$20,000	\$20,000	\$25,000	25%
Investment Services	\$8,009	\$6,121	\$8,166	\$12,079	97%
Maintenance Agreements	\$42,418	\$46,000	\$50,000	\$54,200	18%
Testing	\$10,212	\$10,000	\$18,500	\$20,000	100%
Laundry/Towel	\$7,673	\$8,200	\$8,200	\$9,000	10%
Other Contractual	\$126,664	\$46,000	\$46,000	\$56,000	22%
Internal Services	\$552,000	\$455,266	\$443,736	\$494,675	9%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Capital Outlay</b>	<b>\$856,654</b>	<b>\$12,377,261</b>	<b>\$12,283,986</b>	<b>\$4,007,000</b>	<b>-68%</b>
Buildings	\$0	\$0	\$0	\$0	0%
Improvements Other Than Bldgs	\$821,508	\$11,866,800	\$11,726,525	\$3,852,000	-68%
Intangibles	\$13,847	\$15,964	\$15,964	\$0	-100%
Light Equipment	\$8,626	\$298,124	\$345,124	\$125,000	-58%
Light Equipment - Replacement	\$10,900	\$23,145	\$23,145	\$15,000	-35%
Technology - Capital	\$0	\$150,000	\$150,000	\$15,000	-90%
Technology - Replacement	\$1,773	\$23,228	\$23,228	\$0	-100%
<b>Debt Service</b>	<b>\$167,227</b>	<b>\$1,060,898</b>	<b>\$1,074,451</b>	<b>\$846,297</b>	<b>-20%</b>
Principal	\$0	\$743,917	\$757,470	\$709,114	-5%
Interest	\$167,227	\$316,981	\$316,981	\$137,183	-57%
<b>Other Costs</b>	<b>\$41,615</b>	<b>\$60,802</b>	<b>\$60,802</b>	<b>\$247,272</b>	<b>307%</b>
Travel/Training	\$1,774	\$6,000	\$6,000	\$6,000	0%
Insurance/Bonds	\$39,841	\$54,802	\$54,802	\$241,272	340%
<b>Utility Expense</b>	<b>\$24,385</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$55,000</b>	<b>53%</b>
Communication	\$5,778	\$6,000	\$6,000	\$5,000	-17%
Refuse Collection	\$18,608	\$30,000	\$30,000	\$50,000	67%

# WWTP Pretreatment and Regional Interceptors

## Authorized Positions for WWTP Pretreatment

*Full Time Positions:* 1.08

ADMINISTRATIVE ASSISTANT II	0.02
LABORATORY TECHNICIAN II	0.01
PRE-TREATMENT SUPERVISOR	1.00
WWTP MANAGER	0.05

## Authorized Positions for WWTP Regional Interceptors

*Full Time Positions:* 0.26

INSTRUMENT & CONTROLS TECH.	0.08
PLANT MAINTENANCE SUPERVISOR	0.01
PLANT MECHANIC I	0.01
PLANT MECHANIC II	0.02
WWTP MANAGER	0.09
WWTP OPERATOR I	0.02
WWTP OPERATOR III	0.01
WWTP OPERATOR IV	0.02

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>WWTP Pretreatment</b>	<b>\$148,554</b>	<b>\$164,950</b>	<b>\$162,192</b>	<b>\$172,141</b>	<b>4%</b>
<b>Personnel Services</b>	<b>\$133,641</b>	<b>\$141,450</b>	<b>\$139,192</b>	<b>\$143,641</b>	<b>2%</b>
Salaries and Wages - FT	\$87,386	\$94,982	\$93,353	\$97,338	2%
Overtime	\$1	\$0	\$0	\$0	0%
Callback and Callout Pay	\$0	\$0	\$5	\$0	0%
FICA/MC Contributions	\$7,444	\$7,212	\$6,963	\$7,233	0%
Retirement Contributions	\$8,079	\$9,052	\$8,747	\$9,121	1%
Workers Compensation	\$2,703	\$2,613	\$2,533	\$2,338	-11%
Health Insurance	\$26,932	\$26,221	\$26,221	\$26,220	0%
Other Insurance	\$409	\$686	\$686	\$707	3%
Other Employee Compensation	\$686	\$684	\$684	\$684	0%
<b>Materials &amp; Supplies</b>	<b>\$847</b>	<b>\$1,500</b>	<b>\$1,000</b>	<b>\$6,000</b>	<b>300%</b>
General Supplies and Materials	\$0	\$0	\$0	\$5,000	999%
Postage and Printing	\$847	\$1,500	\$1,000	\$1,000	-33%
<b>Contractual Services</b>	<b>\$11,605</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
Testing	\$11,605	\$20,000	\$20,000	\$20,000	0%
<b>Other Costs</b>	<b>\$2,462</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,500</b>	<b>25%</b>
Travel/Training	\$2,462	\$2,000	\$2,000	\$2,500	25%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>WWTP Regional Interceptors</b>	<b>\$356,049</b>	<b>\$798,991</b>	<b>\$792,455</b>	<b>\$808,519</b>	<b>1%</b>
<b>Personnel Services</b>	<b>\$25,969</b>	<b>\$30,267</b>	<b>\$30,273</b>	<b>\$31,321</b>	<b>3%</b>
Salaries and Wages - FT	\$17,177	\$21,039	\$20,711	\$21,669	3%
Overtime	\$248	\$0	\$140	\$0	0%
Standby Pay	\$326	\$0	\$300	\$0	0%
Callback and Callout Pay	\$0	\$0	\$21	\$0	0%
FICA/MC Contributions	\$1,448	\$1,617	\$1,567	\$1,641	1%
Retirement Contributions	\$1,693	\$2,001	\$1,940	\$2,032	2%
Workers Compensation	\$529	\$589	\$573	\$533	-10%
Health Insurance	\$4,069	\$4,490	\$4,490	\$4,899	9%
Other Insurance	\$67	\$121	\$121	\$137	13%
Other Employee Compensation	\$412	\$410	\$410	\$410	0%
<b>Materials &amp; Supplies</b>	<b>\$157,744</b>	<b>\$305,000</b>	<b>\$273,458</b>	<b>\$397,000</b>	<b>30%</b>
Booster/lift station supplies	\$7,610	\$14,000	\$13,458	\$10,000	-29%
Chemicals	\$147,640	\$256,000	\$250,000	\$375,000	46%
Maint/Repair (non contract)	\$2,495	\$35,000	\$10,000	\$12,000	-66%
<b>Contractual Services</b>	<b>\$100,538</b>	<b>\$108,312</b>	<b>\$108,312</b>	<b>\$108,198</b>	<b>0%</b>
Professional Services	\$579	\$5,000	\$5,000	\$5,000	0%
Internal Services	\$99,959	\$103,312	\$103,312	\$103,198	0%
<b>Capital Outlay</b>	<b>\$49,817</b>	<b>\$333,412</b>	<b>\$358,412</b>	<b>\$250,000</b>	<b>-25%</b>
Improvements Other Than Bldgs	\$49,817	\$333,412	\$358,412	\$250,000	-25%
<b>Utility Expense</b>	<b>\$21,981</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>0%</b>
Communication	\$21,981	\$22,000	\$22,000	\$22,000	0%

# City of Casper, Wyoming

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## **Wastewater Treatment Plant - Capital Outlay Detail** **\$4,257,000**

<b>WWTP Operations - Improvements Other Than Bldgs</b>	<b>\$3,852,000</b>
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Centrifuge Sludge Feed Pump #1  
Dewatering Building Sludge Grinder  
FY21 Dewatering Building HVAC Repl  
FY24 AB Basin Diffuser Replacement  
MCC Replacement Project  
North DAFT Pressure Tank and Contr  
North DAFT Tank Chain Replacement

<b>WWTP Operations - Light Equipment</b>	<b>\$125,000</b>
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Equipment Replacements

<b>WWTP Operations - Light Equipment - Replacement</b>	<b>\$15,000</b>
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Utility Cart - 660243

<b>WWTP Operations - Technology - Capital</b>	<b>\$15,000</b>
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Industrial Pretreatment Software

<b>WWTP Regional Interceptors - Improvements Other Than</b>	<b>\$250,000</b>
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Bar Nunn 2 Lift Station Generator  
FY24 RWWS Interceptor Improvements

# Refuse Fund

## Authorized Positions for Refuse - Commercial

<i>Full Time Positions:</i> 9.20	
ADMINISTRATIVE ASSISTANT III	1.00
COMM & MARKETING GENERALIST	0.13
MARKETING AND GRAPHIC DESIGNER	0.13
PUBLIC SERVICES DIRECTOR	0.12
SOLID WASTE SUPERINTENDENT	1.00
SW COLLECTIONS OPERATOR II	4.00
SW COLLECTIONS OPERATOR III	2.02
SW COLLECTIONS SUPERVISOR	0.80

## Authorized Positions for Refuse - Recycling

<i>Full Time Positions:</i> 4.25	
MUNICIPAL WORKER II	1.00
SW COLLECTIONS OPERATOR I	2.00
SW COLLECTIONS OPERATOR III	1.05
SW COLLECTIONS SUPERVISOR	0.20

## Authorized Positions for Refuse - Residential

<i>Full Time Positions:</i> 15.93	
ADMINISTRATIVE ASSISTANT II	1.00
MUNICIPAL WORKER II	2.00
SW COLLECTIONS OPERATOR II	9.00
SW COLLECTIONS OPERATOR III	2.93
SW COLLECTIONS SUPERVISOR	1.00

# City of Casper, Wyoming

<b>Refuse Collection Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$8,924,670)	(\$9,957,182)	(\$10,350,150)	(\$10,705,028)	8%
Misc Revenue	\$66,502	(\$19,482)	(\$45,750)	(\$69,978)	259%
Utility Revenue	(\$8,991,172)	(\$9,937,700)	(\$10,304,400)	(\$10,635,050)	7%
<b>Expense</b>	<b>\$8,354,685</b>	<b>\$11,779,076</b>	<b>\$11,209,195</b>	<b>\$10,389,466</b>	<b>-12%</b>
Personnel Services	\$2,464,011	\$2,658,171	\$2,620,299	\$2,749,165	3%
Materials & Supplies	\$446,506	\$710,798	\$621,349	\$714,302	0%
Contractual Services	\$4,177,791	\$4,537,794	\$4,155,152	\$4,359,631	-4%
Capital Outlay	\$366,438	\$3,661,870	\$3,661,870	\$2,413,400	-34%
Depreciation / Amort	\$765,941	\$0	\$0	\$0	0%
Transfers Out	\$53,000	\$85,000	\$25,000	\$25,000	-71%
Other Costs	\$78,433	\$122,443	\$122,525	\$124,968	2%
Utility Expense	\$2,565	\$3,000	\$3,000	\$3,000	0%
<b>Refuse Collection Fund Net Decrease (Increase)</b>	<b>(\$569,986)</b>	<b>\$1,821,894</b>	<b>\$859,045</b>	<b>(\$315,562)</b>	<b>-117%</b>



# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Refuse Revenue and Transfers</b>	\$66,502	(\$19,482)	(\$45,250)	(\$69,478)	257%
Misc Revenue	\$66,502	(\$19,482)	(\$45,250)	(\$69,478)	257%
Interest Earned	\$66,502	(\$19,482)	(\$45,000)	(\$69,478)	257%
Misc. Revenue	\$0	\$0	(\$250)	\$0	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Refuse - Commercial</b>	<b>(\$1,984,377)</b>	<b>(\$1,084,817)</b>	<b>(\$1,271,440)</b>	<b>(\$1,214,532)</b>	<b>12%</b>
Misc Revenue	\$0	\$0	\$0	\$0	0%
Gain/Loss on Sale of Cap Asset	\$0	\$0	\$0	\$0	0%
<b>Utility Revenue</b>	<b>(\$3,310,297)</b>	<b>(\$3,403,400)</b>	<b>(\$3,515,000)</b>	<b>(\$3,620,450)</b>	<b>6%</b>
Commercial Charges	(\$3,310,297)	(\$3,403,400)	(\$3,515,000)	(\$3,620,450)	6%
<b>Personnel Services</b>	<b>\$786,665</b>	<b>\$851,968</b>	<b>\$837,835</b>	<b>\$977,868</b>	<b>15%</b>
Salaries and Wages - FT	\$525,325	\$577,715	\$566,704	\$663,297	15%
Overtime	\$14,281	\$20,500	\$22,725	\$20,500	0%
Standby Pay	\$685	\$500	\$500	\$500	0%
FICA/MC Contributions	\$42,169	\$46,481	\$44,195	\$50,353	8%
Retirement Contributions	\$50,996	\$56,422	\$54,702	\$65,832	17%
Workers Compensation	\$14,467	\$16,751	\$16,060	\$15,053	-10%
Health Insurance	\$132,170	\$127,133	\$127,133	\$156,368	23%
Other Insurance	\$4,056	\$3,466	\$3,466	\$4,299	24%
Other Employee Compensation	\$2,516	\$3,000	\$2,350	\$1,666	-44%
<b>Materials &amp; Supplies</b>	<b>\$11,811</b>	<b>\$79,324</b>	<b>\$79,324</b>	<b>\$80,160</b>	<b>1%</b>
General Supplies and Materials	\$4,849	\$66,900	\$66,900	\$66,900	0%
Postage and Printing	\$0	\$3,000	\$3,000	\$3,000	0%
Safety Equipment/Supplies	\$120	\$2,400	\$2,400	\$2,400	0%
Technology Supplies	\$3,106	\$1,564	\$1,564	\$2,400	53%
Maint/Repair (non contract)	\$3,735	\$4,500	\$4,500	\$4,500	0%
Uniform Expense	\$0	\$960	\$960	\$960	0%
<b>Contractual Services</b>	<b>\$253,353</b>	<b>\$210,890</b>	<b>\$210,000</b>	<b>\$317,890</b>	<b>51%</b>
Other Contractual	\$253,353	\$210,890	\$210,000	\$317,890	51%
<b>Capital Outlay</b>	<b>\$221,090</b>	<b>\$1,091,401</b>	<b>\$1,091,401</b>	<b>\$1,005,000</b>	<b>-8%</b>
Buildings	\$0	\$0	\$0	\$25,000	999%
Light Equipment	\$7,293	\$102,709	\$102,709	\$196,000	91%
Heavy Equipment	\$213,797	\$988,692	\$988,692	\$784,000	-21%
<b>Transfers Out</b>	<b>\$53,000</b>	<b>\$85,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>-71%</b>
Transfers Out	\$53,000	\$85,000	\$25,000	\$25,000	-71%
<b>Refuse - Recycling</b>	<b>\$476,594</b>	<b>\$592,241</b>	<b>\$675,945</b>	<b>\$229,074</b>	<b>-61%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Misc Revenue</b>	\$0	\$0	(\$500)	(\$500)	999%
Misc. Revenue	\$0	\$0	(\$500)	(\$500)	999%
<b>Utility Revenue</b>	(\$527,997)	(\$476,900)	(\$389,400)	(\$414,600)	-13%
Commercial Charges	(\$280,527)	(\$278,600)	(\$257,400)	(\$282,400)	1%
Recycling Commodity Sales	(\$247,470)	(\$198,300)	(\$132,000)	(\$132,200)	-33%
<b>Personnel Services</b>	\$491,462	\$485,638	\$479,442	\$349,357	-28%
Salaries and Wages - FT	\$333,867	\$331,096	\$323,651	\$231,277	-30%
Overtime	\$8,821	\$10,800	\$14,350	\$10,800	0%
Standby Pay	\$0	\$500	\$1,700	\$500	0%
Callback and Callout Pay	\$0	\$0	\$90	\$0	0%
FICA/MC Contributions	\$27,538	\$26,600	\$25,394	\$17,847	-33%
Retirement Contributions	\$30,860	\$31,322	\$30,326	\$22,731	-27%
Workers Compensation	\$9,986	\$9,617	\$9,228	\$5,799	-40%
Health Insurance	\$56,349	\$50,909	\$50,909	\$58,723	15%
Other Insurance	\$23,299	\$23,794	\$23,794	\$1,680	-93%
Other Employee Compensation	\$743	\$1,000	\$0	\$0	-100%
<b>Materials &amp; Supplies</b>	\$349,522	\$42,217	\$42,217	\$42,217	0%
General Supplies and Materials	\$25,391	\$34,395	\$34,395	\$34,395	0%
Safety Equipment/Supplies	\$392	\$1,600	\$1,600	\$1,600	0%
Gas/Fuel	\$320,645	\$0	\$0	\$0	0%
Technology Supplies	\$2,530	\$1,082	\$1,082	\$1,082	0%
Maint/Repair (non contract)	\$120	\$4,500	\$4,500	\$4,500	0%
Uniform Expense	\$444	\$640	\$640	\$640	0%
<b>Contractual Services</b>	\$108,418	\$94,400	\$94,400	\$94,400	0%
Other Contractual	\$108,418	\$94,400	\$94,400	\$94,400	0%
<b>Capital Outlay</b>	\$55,156	\$433,686	\$436,586	\$145,000	-67%
Buildings	\$0	\$20,000	\$20,000	\$0	-100%
Improvements Other Than Bldgs	\$51,866	\$167,045	\$169,945	\$25,000	-85%
Light Equipment	\$3,149	\$18,782	\$18,782	\$45,000	140%
Heavy Equipment	\$141	\$227,859	\$227,859	\$75,000	-67%
<b>Other Costs</b>	\$33	\$13,200	\$13,200	\$13,200	0%
Community Service	\$0	\$0	\$0	\$0	0%
Advertising/Promotion	\$33	\$13,200	\$13,200	\$13,200	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Refuse - Residential</b>	<b>\$99,766</b>	<b>\$2,333,952</b>	<b>\$1,499,790</b>	<b>\$739,374</b>	<b>-68%</b>
<b>Misc Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Interest Earned	\$0	\$0	\$0	\$0	0%
<b>Utility Revenue</b>	<b>(\$5,152,878)</b>	<b>(\$6,057,400)</b>	<b>(\$6,400,000)</b>	<b>(\$6,600,000)</b>	<b>9%</b>
Residential Charges	(\$5,152,878)	(\$6,057,400)	(\$6,400,000)	(\$6,600,000)	9%
<b>Personnel Services</b>	<b>\$1,185,884</b>	<b>\$1,320,565</b>	<b>\$1,303,022</b>	<b>\$1,421,940</b>	<b>8%</b>
Salaries and Wages - FT	\$699,229	\$872,859	\$858,137	\$949,439	9%
Salaries and Wages - PT/Season	\$65,076	\$0	\$0	\$0	0%
Overtime	\$8,114	\$14,000	\$17,790	\$14,000	0%
Standby Pay	\$1,236	\$3,000	\$2,880	\$500	-83%
Callback and Callout Pay	\$0	\$0	\$435	\$0	0%
FICA/MC Contributions	\$57,933	\$69,201	\$66,413	\$69,992	1%
Retirement Contributions	\$69,104	\$87,746	\$84,833	\$94,958	8%
Workers Compensation	\$19,904	\$25,034	\$24,134	\$22,645	-10%
Health Insurance	\$260,884	\$241,901	\$241,901	\$253,309	5%
Other Insurance	\$2,578	\$4,824	\$4,824	\$16,617	244%
Other Employee Compensation	\$1,827	\$2,000	\$1,675	\$480	-76%
<b>Materials &amp; Supplies</b>	<b>\$85,172</b>	<b>\$589,257</b>	<b>\$499,808</b>	<b>\$591,925</b>	<b>0%</b>
General Supplies and Materials	\$65,181	\$114,450	\$114,450	\$114,450	0%
Postage and Printing	\$410	\$2,600	\$2,600	\$2,600	0%
Safety Equipment/Supplies	\$4,848	\$5,750	\$6,000	\$6,000	4%
Gas/Fuel	\$0	\$431,625	\$340,712	\$431,625	0%
Technology Supplies	\$4,299	\$21,982	\$21,982	\$22,400	2%
Maint/Repair (non contract)	\$5,189	\$7,750	\$7,750	\$7,750	0%
Uniform Expense	\$5,245	\$5,100	\$6,314	\$7,100	39%
<b>Contractual Services</b>	<b>\$3,816,020</b>	<b>\$4,232,504</b>	<b>\$3,850,752</b>	<b>\$3,947,341</b>	<b>-7%</b>
Investment Services	\$1,935	\$1,389	\$2,325	\$3,499	152%
Balefill	\$2,428,052	\$2,713,900	\$2,346,700	\$2,368,400	-13%
Other Contractual	\$509,366	\$420,300	\$420,000	\$470,100	12%
Internal Services	\$876,666	\$1,096,915	\$1,081,727	\$1,105,342	1%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Capital Outlay</b>	<b>\$90,192</b>	<b>\$2,136,783</b>	<b>\$2,133,883</b>	<b>\$1,263,400</b>	<b>-41%</b>
Buildings	\$0	\$21,200	\$21,200	\$0	-100%
Light Equipment	\$0	\$140,000	\$140,000	\$37,000	-74%
Heavy Equipment	\$1,768	\$1,975,583	\$1,972,683	\$1,226,400	-38%
Heavy Equip. - Replacement	\$81,796	\$0	\$0	\$0	0%
Technology - Capital	\$3,068	\$0	\$0	\$0	0%
Technology - Replacement	\$3,560	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$72,812</b>	<b>\$109,243</b>	<b>\$109,325</b>	<b>\$111,768</b>	<b>2%</b>
Travel/Training	\$1,514	\$3,000	\$3,000	\$7,500	150%
Insurance/Bonds	\$70,921	\$100,343	\$100,343	\$98,268	-2%
Advertising/Promotion	\$376	\$5,000	\$5,000	\$5,000	0%
Dues and Subscriptions	\$0	\$900	\$982	\$1,000	11%
<b>Utility Expense</b>	<b>\$2,565</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0%</b>
Water	\$2,565	\$3,000	\$3,000	\$3,000	0%

# City of Casper, Wyoming

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## **Refuse Collection Fund - Capital Outlay Detail** **\$2,413,400**

<b>Refuse - Commercial - Buildings</b>	<b>\$25,000</b>
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Container Management Building Co-Ray Vac Heater

<b>Refuse - Commercial - Light Equipment</b>	<b>\$196,000</b>
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Container Truck Replacement - Pal Body Truck

<b>Refuse - Commercial - Heavy Equipment</b>	<b>\$784,000</b>
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Front Load Garbage Truck - Replace Unit 222276

Front Load Garbage Truck - Replace Unit 222288

<b>Refuse - Recycling - Improvements Other Than Bldgs</b>	<b>\$25,000</b>
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Depot Improvements

<b>Refuse - Recycling - Light Equipment</b>	<b>\$45,000</b>
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MRF Dust Collector

<b>Refuse - Recycling - Heavy Equipment</b>	<b>\$75,000</b>
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MRF Commodity Trailer

<b>Refuse - Residential - Light Equipment</b>	<b>\$37,000</b>
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Power Washer

Res Trash Cont Washer

<b>Refuse - Residential - Heavy Equipment</b>	<b>\$1,226,400</b>
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Side Load Garbage Truck - New Unit (for Sixth Route)

Side Load Garbage Truck - Replace Unit 222283

Side Load Garbage Truck - Replace Unit 222284

# Balefill Fund

## Authorized Positions for Balefill - Disposal & Landfill

<i>Full Time Positions:</i> 16.93	
ADMINISTRATIVE ASSISTANT I	2.00
ADMINISTRATIVE ASSISTANT II	1.00
ADMINISTRATIVE CLERK II	1.00
COMM & MARKETING GENERALIST	0.13
COMMUNITY ENGAGEMENT COORD.	0.55
EQUIPMENT OPERATOR I	1.00
EQUIPMENT OPERATOR II	6.00
EQUIPMENT OPERATOR III	3.00
LANDFILL & BALER BLDG SUPERVIS	1.00
MARKETING AND GRAPHIC DESIGNER	0.13
PUBLIC SERVICES DIRECTOR	0.12
SOLID WASTE MANAGER	1.00

## Authorized Positions for Balefill - Diversion & Special

<i>Full Time Positions:</i> 4.00	
EQUIPMENT OPERATOR II	1.00
SPEC WASTE & TRANSFER SUPERVSR	1.00
SPECIAL WASTE TECHNICIAN	2.00

## Authorized Positions for Balefill - Baler Processing

<i>Full Time Positions:</i> 7.00	
EQUIPMENT OPERATOR II	1.00
EQUIPMENT OPERATOR III	3.00
LANDFILL & BALER BLDG SUPERVIS	1.00
MUNICIPAL WORKER II	1.00
PLANT MECHANIC II	1.00

# City of Casper, Wyoming

<b>Balefill Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	<b>(\$7,536,643)</b>	<b>(\$10,853,139)</b>	<b>(\$7,604,694)</b>	<b>(\$7,372,928)</b>	<b>-32%</b>
Investments	\$210,754	\$0	\$0	\$0	0%
Intergovernmental	(\$116,346)	(\$2,591,623)	(\$558,494)	(\$200,340)	-92%
Goods and Svcs Rev	(\$244,252)	(\$225,600)	(\$233,600)	(\$266,100)	18%
Misc Revenue	(\$161,951)	(\$127,216)	(\$185,000)	(\$276,588)	117%
Utility Revenue	(\$7,224,848)	(\$7,848,700)	(\$6,627,600)	(\$6,629,900)	-16%
Other Sources	\$0	(\$60,000)	\$0	\$0	-100%
<b>Expense</b>	<b>\$8,619,273</b>	<b>\$17,319,065</b>	<b>\$13,047,137</b>	<b>\$9,576,789</b>	<b>-45%</b>
Personnel Services	\$2,141,082	\$2,423,840	\$2,518,179	\$2,634,229	9%
Materials & Supplies	\$921,100	\$1,723,184	\$1,741,935	\$1,496,065	-13%
Contractual Services	\$1,530,036	\$2,199,183	\$1,981,021	\$2,373,570	8%
Capital Outlay	\$1,716,737	\$10,281,422	\$6,113,060	\$2,311,100	-78%
Depreciation / Amort	\$1,991,125	\$0	\$0	\$0	0%
Debt Service	\$144,633	\$482,347	\$490,851	\$482,346	0%
Transfers Out	\$0	\$30,000	\$30,000	\$10,000	-67%
Other Costs	\$152,630	\$156,539	\$149,541	\$246,929	58%
Utility Expense	\$21,930	\$22,550	\$22,550	\$22,550	0%
<b>Balefill Fund Net Decrease (Increase)</b>	<b>\$1,082,630</b>	<b>\$6,465,926</b>	<b>\$5,442,443</b>	<b>\$2,203,861</b>	<b>-66%</b>



# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Balefill</b>	<b>(\$161,557)</b>	<b>(\$127,216)</b>	<b>(\$185,000)</b>	<b>(\$276,588)</b>	<b>117%</b>
Misc Revenue	(\$161,557)	(\$127,216)	(\$185,000)	(\$276,588)	117%
Interest Earned	(\$161,557)	(\$127,216)	(\$185,000)	(\$276,588)	117%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Balefill - Disposal &amp; Landfill</b>	<b>\$1,410,798</b>	<b>\$8,381,304</b>	<b>\$7,091,446</b>	<b>\$5,100,156</b>	<b>-39%</b>
Intergovernmental	(\$116,346)	(\$2,591,623)	(\$558,494)	(\$200,340)	-92%
State Grants	(\$116,346)	(\$2,591,623)	(\$558,494)	(\$200,340)	-92%
Goods and Svcs Rev	(\$95,429)	(\$62,000)	(\$87,000)	(\$112,200)	81%
Other Fees & Charges	(\$95,429)	(\$62,000)	(\$87,000)	(\$112,200)	81%
Misc Revenue	\$0	\$0	\$0	\$0	0%
Interest Earned	\$0	\$0	\$0	\$0	0%
Utility Revenue	(\$2,480,937)	(\$2,971,100)	(\$1,900,000)	(\$1,891,000)	-36%
Private Commercial Charges	(\$2,480,937)	(\$2,971,100)	(\$1,900,000)	(\$1,891,000)	-36%
Other Sources	\$0	(\$60,000)	\$0	\$0	-100%
Transfers In	\$0	(\$60,000)	\$0	\$0	-100%
<b>Personnel Services</b>	<b>\$1,133,985</b>	<b>\$1,314,441</b>	<b>\$1,415,311</b>	<b>\$1,566,531</b>	<b>19%</b>
Salaries and Wages - FT	\$682,195	\$791,168	\$858,022	\$988,479	25%
Salaries and Wages - PT/Season	\$99,585	\$160,200	\$160,200	\$95,100	-41%
Overtime	\$5,132	\$10,000	\$10,000	\$10,000	0%
Standby Pay	\$2,042	\$3,900	\$3,900	\$1,500	-62%
FICA/MC Contributions	\$62,064	\$71,076	\$75,202	\$80,207	13%
Retirement Contributions	\$64,543	\$79,207	\$84,804	\$95,415	20%
Workers Compensation	\$20,185	\$21,953	\$23,319	\$24,756	13%
Health Insurance	\$187,601	\$153,514	\$178,205	\$260,380	70%
Other Insurance	\$2,664	\$15,353	\$15,833	\$5,428	-65%
Other Employee Compensation	\$7,975	\$8,070	\$5,826	\$5,266	-35%
<b>Materials &amp; Supplies</b>	<b>\$551,093</b>	<b>\$707,606</b>	<b>\$726,357</b>	<b>\$841,815</b>	<b>19%</b>
General Supplies and Materials	\$86,139	\$160,000	\$160,000	\$174,350	9%
Postage and Printing	\$990	\$3,500	\$3,500	\$3,500	0%
Safety Equipment/Supplies	\$9,275	\$13,000	\$13,000	\$13,000	0%
Electricity	\$140,082	\$165,970	\$165,970	\$165,970	0%
Natural Gas	\$54,203	\$61,560	\$80,311	\$61,560	0%
Gas/Fuel	\$244,318	\$244,800	\$244,800	\$344,800	41%
Technology Supplies	\$10,842	\$51,516	\$51,516	\$71,375	39%
Uniform Expense	\$5,244	\$7,260	\$7,260	\$7,260	0%
<b>Contractual Services</b>	<b>\$1,342,275</b>	<b>\$1,832,733</b>	<b>\$1,604,511</b>	<b>\$1,950,620</b>	<b>6%</b>
Rent	\$63,327	\$50,000	\$50,000	\$50,000	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
Professional Services	\$108,212	\$480,419	\$240,000	\$439,800	-8%
Investment Services	\$9,230	\$9,072	\$9,072	\$13,927	54%
Testing	\$0	\$1,500	\$1,500	\$1,500	0%
Credit Card Fees	\$29,815	\$35,000	\$35,000	\$39,400	13%
Alarm Monitoring	\$1,068	\$3,500	\$3,500	\$3,500	0%
Other Contractual	\$272,867	\$469,394	\$494,394	\$484,415	3%
Internal Services	\$857,757	\$783,848	\$771,045	\$918,078	17%
<b>Capital Outlay</b>	<b>\$805,467</b>	<b>\$9,520,480</b>	<b>\$5,198,653</b>	<b>\$2,186,100</b>	<b>-77%</b>
Buildings	\$0	\$0	\$0	\$95,250	999%
Improvements Other Than Bldgs	\$530,859	\$8,681,690	\$4,200,000	\$340,000	-96%
Light Equipment	\$0	\$233,000	\$210,000	\$91,975	-61%
Heavy Equipment	\$175,895	\$599,317	\$780,000	\$1,386,875	131%
Technology - Capital	\$97,156	\$6,473	\$8,653	\$272,000	999%
Technology - Replacement	\$1,557	\$0	\$0	\$0	0%
<b>Debt Service</b>	<b>\$144,633</b>	<b>\$482,347</b>	<b>\$490,851</b>	<b>\$482,346</b>	<b>0%</b>
Principal	\$0	\$334,038	\$342,542	\$350,714	5%
Interest	\$144,633	\$148,309	\$148,309	\$131,632	-11%
<b>Transfers Out</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$10,000</b>	<b>-67%</b>
Transfers Out	\$0	\$30,000	\$30,000	\$10,000	-67%
<b>Other Costs</b>	<b>\$104,127</b>	<b>\$155,870</b>	<b>\$148,707</b>	<b>\$243,734</b>	<b>56%</b>
Travel/Training	\$10,464	\$10,500	\$10,500	\$24,700	135%
Insurance/Bonds	\$88,255	\$132,316	\$132,316	\$204,024	54%
State Guarantee Closure Trust	\$0	\$3,540	\$0	\$4,600	30%
Title V Air Permit Fees	\$2,417	\$5,000	\$915	\$5,000	0%
Advertising/Promotion	\$1,965	\$3,100	\$3,100	\$3,100	0%
Dues and Subscriptions	\$1,027	\$1,414	\$1,876	\$2,310	63%
<b>Utility Expense</b>	<b>\$21,930</b>	<b>\$22,550</b>	<b>\$22,550</b>	<b>\$22,550</b>	<b>0%</b>
Communication	\$1,901	\$1,900	\$1,900	\$1,900	0%
Water	\$20,029	\$20,650	\$20,650	\$20,650	0%
<b>Balefill - Diversion &amp; Special</b>	<b>\$29,648</b>	<b>\$631,068</b>	<b>\$795,097</b>	<b>\$600,241</b>	<b>-5%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Goods and Svcs Rev</b>	<b>(\$127,733)</b>	<b>(\$133,600)</b>	<b>(\$133,600)</b>	<b>(\$140,200)</b>	<b>5%</b>
Merchandise Sales	(\$102,056)	(\$100,000)	(\$100,000)	(\$110,000)	10%
Other Fees & Charges	(\$25,677)	(\$33,600)	(\$33,600)	(\$30,200)	-10%
<b>Utility Revenue</b>	<b>(\$313,024)</b>	<b>(\$273,300)</b>	<b>(\$123,300)</b>	<b>(\$125,000)</b>	<b>-54%</b>
Commercial Charges	(\$71,271)	(\$83,300)	(\$83,300)	(\$85,000)	2%
Contaminated Soil	(\$241,753)	(\$190,000)	(\$40,000)	(\$40,000)	-79%
<b>Personnel Services</b>	<b>\$309,554</b>	<b>\$419,423</b>	<b>\$425,864</b>	<b>\$425,921</b>	<b>2%</b>
Salaries and Wages - FT	\$207,716	\$279,817	\$279,817	\$285,273	2%
Overtime	\$1,340	\$10,000	\$10,000	\$10,000	0%
Standby Pay	\$0	\$0	\$1,500	\$1,600	999%
FICA/MC Contributions	\$16,918	\$20,957	\$23,575	\$21,290	2%
Retirement Contributions	\$19,586	\$26,423	\$27,140	\$27,817	5%
Workers Compensation	\$6,137	\$7,315	\$7,000	\$6,911	-6%
Health Insurance	\$56,164	\$70,929	\$74,300	\$70,700	0%
Other Insurance	\$722	\$1,632	\$1,152	\$1,850	13%
Other Employee Compensation	\$973	\$2,350	\$1,380	\$480	-80%
<b>Materials &amp; Supplies</b>	<b>\$33,532</b>	<b>\$87,464</b>	<b>\$87,464</b>	<b>\$82,325</b>	<b>-6%</b>
General Supplies and Materials	\$23,350	\$57,300	\$57,300	\$57,300	0%
Safety Equipment/Supplies	\$4,379	\$5,400	\$5,400	\$5,400	0%
Technology Supplies	\$2,598	\$5,539	\$5,539	\$5,400	-3%
Maint/Repair (non contract)	\$0	\$14,000	\$14,000	\$9,000	-36%
Uniform Expense	\$3,205	\$5,225	\$5,225	\$5,225	0%
<b>Contractual Services</b>	<b>\$126,872</b>	<b>\$283,100</b>	<b>\$293,160</b>	<b>\$294,000</b>	<b>4%</b>
Testing	\$375	\$1,200	\$1,200	\$1,200	0%
Other Contractual	\$126,497	\$281,900	\$291,960	\$292,800	4%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$247,312</b>	<b>\$244,675</b>	<b>\$60,000</b>	<b>-76%</b>
Improvements Other Than Bldgs	\$0	\$81,475	\$92,675	\$0	-100%
Light Equipment	\$0	\$20,837	\$32,000	\$60,000	188%
Light Equipment - Replacement	\$0	\$0	\$0	\$0	0%
Heavy Equipment	\$0	\$145,000	\$120,000	\$0	-100%
<b>Other Costs</b>	<b>\$446</b>	<b>\$669</b>	<b>\$834</b>	<b>\$3,195</b>	<b>378%</b>
Advertising/Promotion	\$0	\$0	\$0	\$2,500	999%
Dues and Subscriptions	\$446	\$669	\$834	\$695	4%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Balefill - Baler Processing</b>	<b>(\$3,197,821)</b>	<b>(\$2,419,230)</b>	<b>(\$2,259,100)</b>	<b>(\$3,219,948)</b>	<b>33%</b>
Goods and Svcs Rev	(\$21,091)	(\$30,000)	(\$13,000)	(\$13,700)	-54%
Other Fees & Charges	(\$21,091)	(\$30,000)	(\$13,000)	(\$13,700)	-54%
<b>Utility Revenue</b>	<b>(\$4,430,887)</b>	<b>(\$4,604,300)</b>	<b>(\$4,604,300)</b>	<b>(\$4,613,900)</b>	<b>0%</b>
Commercial Charges	(\$587,119)	(\$608,507)	(\$608,507)	(\$615,800)	1%
Residential Charges	(\$1,707,767)	(\$1,738,193)	(\$1,738,193)	(\$1,752,600)	1%
Private Commercial Charges	(\$2,136,002)	(\$2,257,600)	(\$2,257,600)	(\$2,245,500)	-1%
<b>Personnel Services</b>	<b>\$697,543</b>	<b>\$689,976</b>	<b>\$677,004</b>	<b>\$641,777</b>	<b>-7%</b>
Salaries and Wages - FT	\$469,785	\$467,565	\$458,249	\$437,401	-6%
Overtime	\$9,323	\$9,000	\$9,000	\$9,000	0%
Standby Pay	\$0	\$0	\$440	\$800	999%
Callback and Callout Pay	\$0	\$0	\$370	\$0	0%
FICA/MC Contributions	\$37,293	\$34,915	\$33,653	\$32,829	-6%
Retirement Contributions	\$43,969	\$44,285	\$42,939	\$41,902	-5%
Workers Compensation	\$13,523	\$12,637	\$12,229	\$10,629	-16%
Health Insurance	\$121,074	\$116,083	\$116,083	\$105,322	-9%
Other Insurance	\$1,854	\$2,991	\$2,991	\$2,934	-2%
Other Employee Compensation	\$722	\$2,500	\$1,050	\$960	-62%
<b>Materials &amp; Supplies</b>	<b>\$336,474</b>	<b>\$928,114</b>	<b>\$928,114</b>	<b>\$571,925</b>	<b>-38%</b>
General Supplies and Materials	\$333,387	\$919,875	\$919,875	\$560,925	-39%
Technology Supplies	\$3,087	\$5,539	\$5,539	\$3,300	-40%
Maint/Repair (non contract)	\$0	\$0	\$0	\$5,000	999%
Uniform Expense	\$0	\$2,700	\$2,700	\$2,700	0%
<b>Contractual Services</b>	<b>\$60,889</b>	<b>\$83,350</b>	<b>\$83,350</b>	<b>\$128,950</b>	<b>55%</b>
Other Contractual	\$60,889	\$83,350	\$83,350	\$128,950	55%
<b>Capital Outlay</b>	<b>\$159,252</b>	<b>\$513,630</b>	<b>\$669,732</b>	<b>\$65,000</b>	<b>-87%</b>
Buildings	\$0	\$0	\$0	\$50,000	999%
Improvements Other Than Bldgs	\$0	\$0	\$0	\$15,000	999%
Light Equipment	\$146	\$267,848	\$368,950	\$0	-100%
Heavy Equipment	\$73,337	\$237,000	\$292,000	\$0	-100%
Heavy Equip. - Replacement	\$85,769	\$8,782	\$8,782	\$0	-100%

# City of Casper, Wyoming

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## **Balefill Fund - Capital Outlay Detail** **\$2,311,100**

<b>Balefill - Disposal &amp; Landfill - Buildings</b>	<b>\$95,250</b>
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- Biosolids Garage Door
- Landfill Equipment Maintenance Bay - Design
- Landfill Wash Bay - Sanitary Sewer Connection

<b>Balefill - Disposal &amp; Landfill - Improvements Other Than</b>	<b>\$340,000</b>
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- Asphalt Improvements
- Landfill Fencing Project
- Roof - Gutter Imp
- Storm Water Improvements

<b>Balefill - Disposal &amp; Landfill - Light Equipment</b>	<b>\$91,975</b>
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- Container Rep
- Portable radios
- Posi-Shell Applicator
- Vehicle Radios

<b>Balefill - Disposal &amp; Landfill - Heavy Equipment</b>	<b>\$1,386,875</b>
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- Compactor
- Excavator

<b>Balefill - Disposal &amp; Landfill - Technology - Capital</b>	<b>\$272,000</b>
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- Thermal Monitors

<b>Balefill - Diversion &amp; Special - Light Equipment</b>	<b>\$60,000</b>
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- Ventrac Mower

<b>Balefill - Baler Processing - Buildings</b>	<b>\$50,000</b>
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- Connect Baler Building Leachate System to Sanitary Sewer

<b>Balefill - Baler Processing - Improvements Other Than Bldgs</b>	<b>\$15,000</b>
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- Miller House Air Conditioning

# Parks & Recreation Enterprise Funds



## Parks & Recreation Enterprise Funds

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	Change
<b>Revenue, By Fund</b>	<b>(\$6,545,608)</b>	<b>(\$6,388,282)</b>	<b>(\$6,574,744)</b>	<b>(\$7,255,748)</b>	<b>14%</b>
Aquatics Fund	(\$1,032,002)	(\$1,228,675)	(\$1,201,682)	(\$1,181,166)	-4%
Golf Course Fund	(\$1,037,967)	(\$963,397)	(\$1,084,000)	(\$1,114,000)	16%
Ice Arena Fund	(\$654,594)	(\$623,050)	(\$618,588)	(\$677,177)	9%
Recreation Center Fund	(\$1,604,556)	(\$1,380,711)	(\$1,389,424)	(\$1,039,429)	-25%
Hogadon Fund	(\$959,611)	(\$1,073,065)	(\$1,211,666)	(\$1,043,219)	-3%
Ford Wyoming Center Fund	(\$1,256,878)	(\$1,119,384)	(\$1,069,384)	(\$1,098,544)	-2%
Sports and Athletics	\$0	\$0	\$0	(\$1,102,213)	999%
<b>Expenses, By Fund</b>	<b>\$5,842,143</b>	<b>\$6,560,890</b>	<b>\$6,230,036</b>	<b>\$7,200,100</b>	<b>10%</b>
Aquatics Fund	\$988,374	\$1,228,675	\$1,140,444	\$1,181,166	-4%
Golf Course Fund	\$929,334	\$1,136,005	\$1,096,588	\$1,058,352	-7%
Ice Arena Fund	\$593,526	\$623,050	\$615,326	\$677,177	9%
Recreation Center Fund	\$1,480,317	\$1,380,711	\$1,181,761	\$1,039,429	-25%
Hogadon Fund	\$868,750	\$1,073,065	\$1,061,563	\$1,043,219	-3%
Ford Wyoming Center Fund	\$981,842	\$1,119,384	\$1,134,354	\$1,098,544	-2%
Sports and Athletics	\$0	\$0	\$0	\$1,102,213	999%
<b>Net Decrease (Increase)</b>	<b>(\$703,465)</b>	<b>\$172,608</b>	<b>(\$344,708)</b>	<b>(\$55,648)</b>	<b>-132%</b>
Aquatics Fund	(\$43,628)	\$0	(\$61,238)	\$0	0%
Golf Course Fund	(\$108,632)	\$172,608	\$12,588	(\$55,648)	-132%
Ice Arena Fund	(\$61,068)	\$0	(\$3,262)	\$0	0%
Recreation Center Fund	(\$124,239)	\$0	(\$207,663)	\$0	0%
Hogadon Fund	(\$90,860)	\$0	(\$150,103)	\$0	0%
Ford Wyoming Center Fund	(\$275,037)	\$0	\$64,970	\$0	0%
Sports and Athletics	\$0	\$0	\$0	\$0	0%



# Aquatics

## Authorized Positions for Aquatics - Operations

<i>Full Time Positions:</i> 2.25	
ADMINISTRATIVE ASSISTANT III	0.28
PARKS, REC & FACILITIES DIRECT	0.09
RECREATION COORDINATOR	1.00
RECREATION MANAGER	0.28
RECREATION SUPERVISOR	0.60

## Authorized Positions for Aquatics- Marion Kreiner Oper.

<i>Full Time Positions:</i> 0.10	
RECREATION SUPERVISOR	0.10

## Authorized Positions for Aquatics- Mike Sedar Oper.

<i>Full Time Positions:</i> 0.10	
RECREATION SUPERVISOR	0.10

## Authorized Positions for Aquatics- Paradise Valley Oper

<i>Full Time Positions:</i> 0.10	
RECREATION SUPERVISOR	0.10

## Authorized Positions for Aquatics- Washington Oper

<i>Full Time Positions:</i> 0.10	
RECREATION SUPERVISOR	0.10

# City of Casper, Wyoming

<b>Aquatics Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$1,032,002)	(\$1,228,675)	(\$1,201,682)	(\$1,181,166)	-4%
Goods and Svcs Rev	(\$513,959)	(\$573,562)	(\$542,418)	(\$581,662)	1%
Misc Revenue	(\$67,579)	(\$62,200)	(\$70,650)	(\$70,650)	14%
Other Sources	(\$450,464)	(\$592,913)	(\$588,614)	(\$528,854)	-11%
<b>Expense</b>	<b>\$1,430,581</b>	<b>\$1,228,675</b>	<b>\$1,140,444</b>	<b>\$1,181,166</b>	<b>-4%</b>
Personnel Services	\$498,743	\$715,366	\$565,522	\$603,325	-16%
Materials & Supplies	\$259,681	\$256,899	\$313,524	\$268,396	4%
Contractual Services	\$176,773	\$170,030	\$170,365	\$226,977	33%
Depreciation / Amort	\$390,923	\$0	\$0	\$0	0%
Transfers Out	\$50,062	\$0	\$0	\$0	0%
Other Costs	\$31,582	\$60,714	\$60,993	\$60,918	0%
Utility Expense	\$22,816	\$25,666	\$30,040	\$21,550	-16%
<b>Aquatics Fund Net Decrease (Increase)</b>	<b>\$398,579</b>	<b>\$0</b>	<b>(\$61,238)</b>	<b>\$0</b>	<b>0%</b>

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Aquatics</b>	\$0	(\$592,913)	(\$588,614)	(\$528,854)	-11%
Other Sources	\$0	(\$592,913)	(\$588,614)	(\$528,854)	-11%
Transfers In	\$0	(\$592,913)	(\$588,614)	(\$528,854)	-11%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Aquatics - Operations</b>	<b>(\$170,030)</b>	<b>\$396,485</b>	<b>\$406,352</b>	<b>\$440,293</b>	<b>11%</b>
<b>Goods and Svcs Rev</b>	<b>(\$277,874)</b>	<b>(\$294,500)</b>	<b>(\$268,000)</b>	<b>(\$282,500)</b>	<b>-4%</b>
Admissions	(\$170,545)	(\$160,000)	(\$160,000)	(\$160,000)	0%
Concessions	(\$3,607)	(\$3,500)	(\$6,000)	(\$4,500)	29%
Merchandise Sales	(\$1,007)	(\$3,000)	(\$2,000)	(\$3,000)	0%
Season Passes	(\$102,715)	(\$128,000)	(\$100,000)	(\$115,000)	-10%
<b>Misc Revenue</b>	<b>(\$44,711)</b>	<b>(\$43,200)</b>	<b>(\$50,000)</b>	<b>(\$50,000)</b>	<b>16%</b>
Rentals and Leases	(\$44,711)	(\$43,200)	(\$50,000)	(\$50,000)	16%
<b>Other Sources</b>	<b>(\$450,464)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Transfers In	(\$450,464)	\$0	\$0	\$0	0%
<b>Personnel Services</b>	<b>\$285,708</b>	<b>\$390,870</b>	<b>\$339,902</b>	<b>\$378,381</b>	<b>-3%</b>
Salaries and Wages - FT	\$81,292	\$148,726	\$148,726	\$156,272	5%
Salaries and Wages - PT/Season	\$146,036	\$172,666	\$127,738	\$154,073	-11%
Overtime	\$346	\$500	\$300	\$200	-60%
FICA/MC Contributions	\$17,964	\$24,783	\$19,266	\$23,526	-5%
Retirement Contributions	\$7,738	\$15,385	\$15,385	\$15,798	3%
Workers Compensation	\$6,469	\$8,979	\$6,112	\$7,784	-13%
Health Insurance	\$24,995	\$18,775	\$18,775	\$16,830	-10%
Other Insurance	\$386	\$576	\$1,600	\$1,933	236%
Other Employee Compensation	\$481	\$480	\$2,000	\$1,965	309%
<b>Materials &amp; Supplies</b>	<b>\$173,535</b>	<b>\$171,484</b>	<b>\$212,540</b>	<b>\$184,470</b>	<b>8%</b>
General Supplies and Materials	\$37,418	\$44,541	\$44,541	\$49,500	11%
Custodial Supplies	\$2,265	\$500	\$500	\$0	-100%
Postage and Printing	\$125	\$150	\$150	\$1,000	567%
Safety Equipment/Supplies	\$1,850	\$1,850	\$1,850	\$1,850	0%
Electricity	\$57,399	\$55,481	\$55,481	\$55,481	0%
Natural Gas	\$68,083	\$60,403	\$100,412	\$73,639	22%
Supplies Purchased for Resale	\$1,435	\$1,500	\$1,500	\$1,500	0%
Technology Supplies	\$2,974	\$5,559	\$5,559	\$0	-100%
Uniform Expense	\$1,985	\$1,500	\$2,547	\$1,500	0%
<b>Contractual Services</b>	<b>\$96,943</b>	<b>\$101,918</b>	<b>\$101,918</b>	<b>\$140,025</b>	<b>37%</b>
Other Contractual	\$18,995	\$14,000	\$14,000	\$14,555	4%
Internal Services	\$77,949	\$87,918	\$87,918	\$125,470	43%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	0%
Light Equipment - Replacement	\$0	\$0	\$0	\$0	0%
<b>Other Costs</b>	\$31,075	\$58,363	\$58,642	\$58,567	0%
Travel/Training	\$1,272	\$1,350	\$1,729	\$1,732	28%
Insurance/Bonds	\$29,902	\$54,913	\$54,913	\$54,735	0%
Advertising/Promotion	\$833	\$2,000	\$2,000	\$2,000	0%
Over/Short	(\$932)	\$100	\$0	\$100	0%
<b>Utility Expense</b>	\$15,758	\$11,550	\$11,350	\$11,350	-2%
Communication	\$335	\$550	\$350	\$350	-36%
Water	\$15,423	\$11,000	\$11,000	\$11,000	0%
<b>Non Budgeted</b>	\$0	\$0	\$0	\$0	0%
Sales Tax	\$0	\$0	\$0	\$0	0%
<b>Aquatics - Concessions</b>	(\$761)	\$0	\$0	\$0	0%
<b>Goods and Svcs Rev</b>	(\$25,803)	\$0	\$0	\$0	0%
Concessions	(\$25,803)	\$0	\$0	\$0	0%
<b>Personnel Services</b>	\$14,815	\$0	\$0	\$0	0%
Salaries and Wages - PT/Season	\$13,416	\$0	\$0	\$0	0%
FICA/MC Contributions	\$1,026	\$0	\$0	\$0	0%
Workers Compensation	\$372	\$0	\$0	\$0	0%
<b>Materials &amp; Supplies</b>	\$10,227	\$0	\$0	\$0	0%
Supplies Purchased for Resale	\$9,787	\$0	\$0	\$0	0%
Uniform Expense	\$440	\$0	\$0	\$0	0%
<b>Non Budgeted</b>	\$0	\$0	\$0	\$0	0%
Sales Tax	\$0	\$0	\$0	\$0	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Aquatics - Pool Classes</b>	<b>(\$1,091)</b>	<b>(\$2,651)</b>	<b>(\$38,808)</b>	<b>(\$40,608)</b>	<b>999%</b>
Goods and Svcs Rev	(\$31,099)	(\$67,000)	(\$67,000)	(\$67,000)	0%
Classes	(\$31,099)	(\$67,000)	(\$67,000)	(\$67,000)	0%
Personnel Services	\$29,781	\$63,499	\$27,342	\$25,542	-60%
Salaries and Wages - PT/Season	\$26,934	\$57,274	\$24,601	\$23,129	-60%
Overtime	\$43	\$250	\$250	\$0	-100%
FICA/MC Contributions	\$2,066	\$4,382	\$1,869	\$1,770	-60%
Workers Compensation	\$738	\$1,593	\$622	\$643	-60%
Materials & Supplies	\$227	\$850	\$850	\$850	0%
General Supplies and Materials	\$227	\$850	\$850	\$850	0%
<b>Aquatics - Aquatics Classes</b>	<b>(\$32,970)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Goods and Svcs Rev	(\$65,145)	\$0	\$0	\$0	0%
Classes	(\$65,145)	\$0	\$0	\$0	0%
Personnel Services	\$31,788	\$0	\$0	\$0	0%
Salaries and Wages - PT/Season	\$28,785	\$0	\$0	\$0	0%
FICA/MC Contributions	\$2,203	\$0	\$0	\$0	0%
Workers Compensation	\$800	\$0	\$0	\$0	0%
Materials & Supplies	\$387	\$0	\$0	\$0	0%
General Supplies and Materials	\$387	\$0	\$0	\$0	0%
<b>Aquatics - Pool</b>	<b>\$135,359</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Goods and Svcs Rev	(\$114,144)	\$0	\$0	\$0	0%
Admissions	(\$112,376)	\$0	\$0	\$0	0%
Merchandise Sales	(\$1,768)	\$0	\$0	\$0	0%
Misc Revenue	(\$22,868)	\$0	\$0	\$0	0%
Rentals and Leases	(\$22,868)	\$0	\$0	\$0	0%
Other Sources	\$0	\$0	\$0	\$0	0%
Transfers In	\$0	\$0	\$0	\$0	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	%	Change
<b>Personnel Services</b>	<b>\$135,430</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
Salaries and Wages - FT	\$23,949	\$0	\$0	\$0	0%	
Salaries and Wages - PT/Season	\$93,365	\$0	\$0	\$0	0%	
FICA/MC Contributions	\$8,852	\$0	\$0	\$0	0%	
Retirement Contributions	\$2,196	\$0	\$0	\$0	0%	
Workers Compensation	\$3,218	\$0	\$0	\$0	0%	
Health Insurance	\$3,782	\$0	\$0	\$0	0%	
Other Insurance	\$68	\$0	\$0	\$0	0%	
<b>Materials &amp; Supplies</b>	<b>\$49,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
General Supplies and Materials	\$4,384	\$0	\$0	\$0	0%	
Custodial Supplies	\$295	\$0	\$0	\$0	0%	
Safety Equipment/Supplies	\$1,986	\$0	\$0	\$0	0%	
Electricity	\$12,920	\$0	\$0	\$0	0%	
Natural Gas	\$26,510	\$0	\$0	\$0	0%	
Supplies Purchased for Resale	\$1,435	\$0	\$0	\$0	0%	
Uniform Expense	\$2,017	\$0	\$0	\$0	0%	
<b>Contractual Services</b>	<b>\$79,830</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
Other Contractual	\$7,629	\$0	\$0	\$0	0%	
Internal Services	\$72,201	\$0	\$0	\$0	0%	
<b>Other Costs</b>	<b>\$507</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
Travel/Training	\$507	\$0	\$0	\$0	0%	
<b>Utility Expense</b>	<b>\$7,058</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
Communication	\$2,511	\$0	\$0	\$0	0%	
Water	\$4,548	\$0	\$0	\$0	0%	
<b>Non Budgeted</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
Sales Tax	\$0	\$0	\$0	\$0	0%	

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Aquatics- Marion Kreiner Oper.</b>	<b>\$5,902</b>	<b>\$56,182</b>	<b>\$66,237</b>	<b>\$68,515</b>	<b>22%</b>
<b>Goods and Svcs Rev</b>	<b>\$0</b>	<b>(\$35)</b>	<b>(\$121)</b>	<b>(\$100)</b>	<b>186%</b>
Merchandise Sales	\$0	(\$35)	(\$121)	(\$100)	186%
<b>Misc Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$650)</b>	<b>(\$650)</b>	<b>999%</b>
Rentals and Leases	\$0	\$0	(\$650)	(\$650)	999%
<b>Personnel Services</b>	<b>\$0</b>	<b>\$24,091</b>	<b>\$25,204</b>	<b>\$31,051</b>	<b>29%</b>
Salaries and Wages - FT	\$0	\$7,574	\$7,574	\$7,974	5%
Salaries and Wages - PT/Season	\$0	\$12,520	\$13,585	\$18,409	47%
Overtime	\$0	\$50	\$50	\$50	0%
FICA/MC Contributions	\$0	\$1,551	\$1,551	\$1,994	29%
Retirement Contributions	\$0	\$721	\$721	\$752	4%
Workers Compensation	\$0	\$563	\$563	\$701	25%
Health Insurance	\$0	\$1,073	\$1,073	\$1,080	1%
Other Insurance	\$0	\$39	\$39	\$43	10%
Other Employee Compensation	\$0	\$0	\$48	\$48	999%
<b>Materials &amp; Supplies</b>	<b>\$5,902</b>	<b>\$13,531</b>	<b>\$16,801</b>	<b>\$15,253</b>	<b>13%</b>
General Supplies and Materials	\$0	\$4,630	\$7,900	\$5,350	16%
Custodial Supplies	\$0	\$458	\$458	\$458	0%
Safety Equipment/Supplies	\$0	\$500	\$500	\$500	0%
Electricity	\$584	\$3,000	\$3,000	\$3,000	0%
Natural Gas	\$5,318	\$4,750	\$4,750	\$5,752	21%
Supplies Purchased for Resale	\$0	\$92	\$92	\$92	0%
Uniform Expense	\$0	\$101	\$101	\$101	0%
<b>Contractual Services</b>	<b>\$0</b>	<b>\$14,748</b>	<b>\$14,748</b>	<b>\$20,093</b>	<b>36%</b>
Other Contractual	\$0	\$95	\$95	\$85	-11%
Internal Services	\$0	\$14,653	\$14,653	\$20,008	37%
<b>Other Costs</b>	<b>\$0</b>	<b>\$318</b>	<b>\$318</b>	<b>\$318</b>	<b>0%</b>
Travel/Training	\$0	\$68	\$68	\$68	0%
Advertising/Promotion	\$0	\$250	\$250	\$250	0%
<b>Utility Expense</b>	<b>\$0</b>	<b>\$3,529</b>	<b>\$9,937</b>	<b>\$2,550</b>	<b>-28%</b>
Communication	\$0	\$779	\$779	\$450	-42%
Water	\$0	\$2,750	\$9,158	\$2,100	-24%



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Aquatics- Marion Kreiner Conc</b>	<b>\$0</b>	<b>\$6,032</b>	<b>\$93</b>	<b>(\$498)</b>	<b>-108%</b>
Goods and Svcs Rev	\$0	(\$435)	(\$700)	(\$700)	61%
Concessions	\$0	(\$435)	(\$700)	(\$700)	61%
<b>Personnel Services</b>	<b>\$0</b>	<b>\$6,265</b>	<b>\$591</b>	<b>\$0</b>	<b>-100%</b>
Salaries and Wages - PT/Season	\$0	\$5,674	\$0	\$0	-100%
FICA/MC Contributions	\$0	\$434	\$434	\$0	-100%
Workers Compensation	\$0	\$157	\$157	\$0	-100%
<b>Materials &amp; Supplies</b>	<b>\$0</b>	<b>\$202</b>	<b>\$202</b>	<b>\$202</b>	<b>0%</b>
Supplies Purchased for Resale	\$0	\$180	\$180	\$180	0%
Uniform Expense	\$0	\$22	\$22	\$22	0%
<b>Aquatics- Marion Kreiner Class</b>	<b>\$0</b>	<b>\$2,776</b>	<b>\$2,753</b>	<b>\$0</b>	<b>-100%</b>
<b>Personnel Services</b>	<b>\$0</b>	<b>\$2,776</b>	<b>\$2,753</b>	<b>\$0</b>	<b>-100%</b>
Salaries and Wages - PT/Season	\$0	\$2,504	\$2,481	\$0	-100%
Overtime	\$0	\$10	\$10	\$0	-100%
FICA/MC Contributions	\$0	\$192	\$192	\$0	-100%
Workers Compensation	\$0	\$70	\$70	\$0	-100%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Aquatics- Mike Sedar Oper.</b>	<b>\$8,209</b>	<b>\$20,707</b>	<b>\$20,343</b>	<b>\$22,264</b>	<b>8%</b>
<b>Goods and Svcs Rev</b>	<b>\$0</b>	<b>(\$90,073)</b>	<b>(\$90,073)</b>	<b>(\$92,346)</b>	<b>3%</b>
Admissions	\$0	(\$87,400)	(\$87,400)	(\$89,673)	3%
Merchandise Sales	\$0	(\$2,673)	(\$2,673)	(\$2,673)	0%
<b>Misc Revenue</b>	<b>\$0</b>	<b>(\$14,250)</b>	<b>(\$14,250)</b>	<b>(\$14,250)</b>	<b>0%</b>
Rentals and Leases	\$0	(\$14,250)	(\$14,250)	(\$14,250)	0%
<b>Personnel Services</b>	<b>\$0</b>	<b>\$76,406</b>	<b>\$69,522</b>	<b>\$78,442</b>	<b>3%</b>
Salaries and Wages - FT	\$0	\$7,574	\$7,574	\$7,974	5%
Salaries and Wages - PT/Season	\$0	\$59,943	\$53,011	\$61,326	2%
Overtime	\$0	\$0	\$0	\$50	999%
FICA/MC Contributions	\$0	\$5,176	\$5,176	\$5,277	2%
Retirement Contributions	\$0	\$721	\$721	\$752	4%
Workers Compensation	\$0	\$1,880	\$1,880	\$1,892	1%
Health Insurance	\$0	\$1,073	\$1,073	\$1,080	1%
Other Insurance	\$0	\$39	\$39	\$43	10%
Other Employee Compensation	\$0	\$0	\$48	\$48	999%
<b>Materials &amp; Supplies</b>	<b>\$8,209</b>	<b>\$22,514</b>	<b>\$29,684</b>	<b>\$21,752</b>	<b>-3%</b>
General Supplies and Materials	\$0	\$4,630	\$7,900	\$5,350	16%
Custodial Supplies	\$0	\$458	\$458	\$458	0%
Safety Equipment/Supplies	\$0	\$500	\$500	\$500	0%
Electricity	\$2,369	\$6,383	\$7,000	\$7,000	10%
Natural Gas	\$5,840	\$8,415	\$11,500	\$6,316	-25%
Supplies Purchased for Resale	\$0	\$1,301	\$1,301	\$1,301	0%
Uniform Expense	\$0	\$827	\$1,025	\$827	0%
<b>Contractual Services</b>	<b>\$0</b>	<b>\$21,778</b>	<b>\$21,778</b>	<b>\$25,313</b>	<b>16%</b>
Other Contractual	\$0	\$7,125	\$7,125	\$5,305	-26%
Internal Services	\$0	\$14,653	\$14,653	\$20,008	37%
<b>Other Costs</b>	<b>\$0</b>	<b>\$803</b>	<b>\$803</b>	<b>\$803</b>	<b>0%</b>
Travel/Training	\$0	\$553	\$553	\$553	0%
Advertising/Promotion	\$0	\$250	\$250	\$250	0%
<b>Utility Expense</b>	<b>\$0</b>	<b>\$3,529</b>	<b>\$2,879</b>	<b>\$2,550</b>	<b>-28%</b>
Communication	\$0	\$779	\$779	\$450	-42%
Water	\$0	\$2,750	\$2,100	\$2,100	-24%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Aquatics- Mike Sedar Conc</b>	\$0	(\$15,012)	(\$28,123)	(\$34,320)	129%
Goods and Svcs Rev	\$0	(\$39,305)	(\$39,305)	(\$44,500)	13%
Concessions	\$0	(\$39,305)	(\$39,305)	(\$44,500)	13%
Personnel Services	\$0	\$10,613	\$1,002	\$0	-100%
Salaries and Wages - PT/Season	\$0	\$9,611	\$0	\$0	-100%
FICA/MC Contributions	\$0	\$735	\$735	\$0	-100%
Workers Compensation	\$0	\$267	\$267	\$0	-100%
Materials & Supplies	\$0	\$13,680	\$10,180	\$10,180	-26%
Supplies Purchased for Resale	\$0	\$13,500	\$10,000	\$10,000	-26%
Uniform Expense	\$0	\$180	\$180	\$180	0%
<b>Aquatics- Mike Sedar Classes</b>	<b>\$0</b>	<b>\$11,115</b>	<b>\$1,855</b>	<b>(\$11,942)</b>	<b>-207%</b>
Goods and Svcs Rev	\$0	(\$10,000)	(\$10,000)	(\$16,000)	60%
Classes	\$0	(\$10,000)	(\$10,000)	(\$16,000)	60%
Personnel Services	\$0	\$20,965	\$11,705	\$3,908	-81%
Salaries and Wages - PT/Season	\$0	\$18,966	\$10,607	\$3,538	-81%
Overtime	\$0	\$10	\$10	\$0	-100%
FICA/MC Contributions	\$0	\$1,462	\$823	\$271	-81%
Workers Compensation	\$0	\$527	\$266	\$99	-81%
Materials & Supplies	\$0	\$150	\$150	\$150	0%
General Supplies and Materials	\$0	\$150	\$150	\$150	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Aquatics- Paradise Valley Oper</b>	<b>\$4,536</b>	<b>\$62,102</b>	<b>\$59,512</b>	<b>\$61,357</b>	<b>-1%</b>
<b>Goods and Svcs Rev</b>	<b>\$0</b>	<b>(\$20,155)</b>	<b>(\$15,605)</b>	<b>(\$20,735)</b>	<b>3%</b>
Admissions	\$0	(\$19,550)	(\$15,000)	(\$20,130)	3%
Merchandise Sales	\$0	(\$605)	(\$605)	(\$605)	0%
<b>Misc Revenue</b>	<b>\$0</b>	<b>(\$4,750)</b>	<b>(\$4,750)</b>	<b>(\$4,750)</b>	<b>0%</b>
Rentals and Leases	\$0	(\$4,750)	(\$4,750)	(\$4,750)	0%
<b>Personnel Services</b>	<b>\$0</b>	<b>\$50,790</b>	<b>\$39,640</b>	<b>\$47,176</b>	<b>-7%</b>
Salaries and Wages - FT	\$0	\$7,574	\$7,574	\$7,974	5%
Salaries and Wages - PT/Season	\$0	\$36,697	\$25,499	\$33,011	-10%
Overtime	\$0	\$50	\$50	\$50	0%
FICA/MC Contributions	\$0	\$3,401	\$3,401	\$3,111	-9%
Retirement Contributions	\$0	\$721	\$721	\$752	4%
Workers Compensation	\$0	\$1,235	\$1,235	\$1,107	-10%
Health Insurance	\$0	\$1,073	\$1,073	\$1,080	1%
Other Insurance	\$0	\$39	\$39	\$43	10%
Other Employee Compensation	\$0	\$0	\$48	\$48	999%
<b>Materials &amp; Supplies</b>	<b>\$4,536</b>	<b>\$15,697</b>	<b>\$20,357</b>	<b>\$15,499</b>	<b>-1%</b>
General Supplies and Materials	\$0	\$4,630	\$7,900	\$5,350	16%
Custodial Supplies	\$0	\$458	\$458	\$458	0%
Safety Equipment/Supplies	\$0	\$500	\$500	\$500	0%
Electricity	\$198	\$3,500	\$3,500	\$3,500	0%
Natural Gas	\$4,338	\$5,610	\$7,000	\$4,692	-16%
Supplies Purchased for Resale	\$0	\$293	\$293	\$293	0%
Uniform Expense	\$0	\$706	\$706	\$706	0%
<b>Contractual Services</b>	<b>\$0</b>	<b>\$16,268</b>	<b>\$16,268</b>	<b>\$20,894</b>	<b>28%</b>
Other Contractual	\$0	\$1,615	\$1,615	\$886	-45%
Internal Services	\$0	\$14,653	\$14,653	\$20,008	37%
<b>Other Costs</b>	<b>\$0</b>	<b>\$723</b>	<b>\$723</b>	<b>\$723</b>	<b>0%</b>
Travel/Training	\$0	\$473	\$473	\$473	0%
Advertising/Promotion	\$0	\$250	\$250	\$250	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Utility Expense</b>	\$0	\$3,529	\$2,879	\$2,550	-28%
Communication	\$0	\$779	\$779	\$450	-42%
Water	\$0	\$2,750	\$2,100	\$2,100	-24%

## **Aquatics- Paradise Valley Conc**

	<b>\$0</b>	<b>\$1,085</b>	<b>(\$2,254)</b>	<b>(\$10,346)</b>	<b>999%</b>
<b>Goods and Svcs Rev</b>	\$0	(\$8,395)	(\$5,000)	(\$12,500)	49%
Concessions	\$0	(\$8,395)	(\$5,000)	(\$12,500)	49%

<b>Personnel Services</b>	\$0	\$6,266	\$592	\$0	-100%
Salaries and Wages - PT/Season	\$0	\$5,674	\$0	\$0	-100%
FICA/MC Contributions	\$0	\$434	\$434	\$0	-100%
Workers Compensation	\$0	\$158	\$158	\$0	-100%

<b>Materials &amp; Supplies</b>	\$0	\$3,214	\$2,154	\$2,154	-33%
Supplies Purchased for Resale	\$0	\$3,060	\$2,000	\$2,000	-35%
Uniform Expense	\$0	\$154	\$154	\$154	0%

## **Aquatics- Paradise Valley Clas**

	<b>\$0</b>	<b>(\$1,251)</b>	<b>(\$9,464)</b>	<b>(\$11,236)</b>	<b>798%</b>
<b>Goods and Svcs Rev</b>	\$0	(\$16,000)	(\$16,000)	(\$16,000)	0%
Classes	\$0	(\$16,000)	(\$16,000)	(\$16,000)	0%

<b>Personnel Services</b>	\$0	\$14,582	\$6,369	\$4,597	-68%
Salaries and Wages - PT/Season	\$0	\$13,195	\$5,775	\$4,162	-68%
Overtime	\$0	\$10	\$10	\$0	-100%
FICA/MC Contributions	\$0	\$1,010	\$442	\$319	-68%
Workers Compensation	\$0	\$367	\$143	\$116	-68%

<b>Materials &amp; Supplies</b>	\$0	\$167	\$167	\$167	0%
General Supplies and Materials	\$0	\$167	\$167	\$167	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Aquatics- Washington Oper</b>	<b>\$6,513</b>	<b>\$56,760</b>	<b>\$61,316</b>	<b>\$59,092</b>	<b>4%</b>
<b>Goods and Svcs Rev</b>	<b>\$0</b>	<b>(\$8,299)</b>	<b>(\$11,249)</b>	<b>(\$9,916)</b>	<b>19%</b>
Admissions	\$0	(\$8,050)	(\$11,000)	(\$9,667)	20%
Merchandise Sales	\$0	(\$249)	(\$249)	(\$249)	0%
<b>Misc Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,000)</b>	<b>(\$1,000)</b>	<b>999%</b>
Rentals and Leases	\$0	\$0	(\$1,000)	(\$1,000)	999%
<b>Personnel Services</b>	<b>\$0</b>	<b>\$31,806</b>	<b>\$35,022</b>	<b>\$29,631</b>	<b>-7%</b>
Salaries and Wages - FT	\$0	\$7,574	\$7,574	\$7,974	5%
Salaries and Wages - PT/Season	\$0	\$19,506	\$22,674	\$17,128	-12%
Overtime	\$0	\$50	\$50	\$50	0%
FICA/MC Contributions	\$0	\$2,086	\$2,086	\$1,896	-9%
Retirement Contributions	\$0	\$721	\$721	\$747	4%
Workers Compensation	\$0	\$757	\$757	\$665	-12%
Health Insurance	\$0	\$1,073	\$1,073	\$1,080	1%
Other Insurance	\$0	\$39	\$39	\$43	10%
Other Employee Compensation	\$0	\$0	\$48	\$48	999%
<b>Materials &amp; Supplies</b>	<b>\$6,513</b>	<b>\$13,899</b>	<b>\$19,388</b>	<b>\$16,668</b>	<b>20%</b>
General Supplies and Materials	\$0	\$3,546	\$7,900	\$5,350	51%
Custodial Supplies	\$0	\$458	\$458	\$458	0%
Safety Equipment/Supplies	\$0	\$500	\$500	\$500	0%
Electricity	\$660	\$3,000	\$3,500	\$3,500	17%
Natural Gas	\$5,853	\$5,865	\$6,500	\$6,330	8%
Supplies Purchased for Resale	\$0	\$147	\$147	\$147	0%
Uniform Expense	\$0	\$383	\$383	\$383	0%
<b>Contractual Services</b>	<b>\$0</b>	<b>\$15,318</b>	<b>\$15,653</b>	<b>\$20,652</b>	<b>35%</b>
Other Contractual	\$0	\$665	\$1,000	\$644	-3%
Internal Services	\$0	\$14,653	\$14,653	\$20,008	37%
<b>Other Costs</b>	<b>\$0</b>	<b>\$507</b>	<b>\$507</b>	<b>\$507</b>	<b>0%</b>
Travel/Training	\$0	\$257	\$257	\$257	0%
Advertising/Promotion	\$0	\$250	\$250	\$250	0%
<b>Utility Expense</b>	<b>\$0</b>	<b>\$3,529</b>	<b>\$2,995</b>	<b>\$2,550</b>	<b>-28%</b>
Communication	\$0	\$779	\$450	\$450	-42%
Water	\$0	\$2,750	\$2,545	\$2,100	-24%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Aquatics- Washington Conc</b>	<b>\$600</b>	<b>\$4,243</b>	<b>(\$1,890)</b>	<b>(\$2,481)</b>	<b>-158%</b>
Goods and Svcs Rev	\$0	(\$3,365)	(\$3,365)	(\$3,365)	0%
Concessions	\$0	(\$3,365)	(\$3,365)	(\$3,365)	0%
Personnel Services	\$0	\$6,264	\$591	\$0	-100%
Salaries and Wages - PT/Season	\$0	\$5,673	\$0	\$0	-100%
FICA/MC Contributions	\$0	\$434	\$434	\$0	-100%
Workers Compensation	\$0	\$157	\$157	\$0	-100%
Materials & Supplies	\$600	\$1,344	\$884	\$884	-34%
Supplies Purchased for Resale	\$600	\$1,260	\$800	\$800	-37%
Uniform Expense	\$0	\$84	\$84	\$84	0%
<b>Aquatics- Washington Class</b>	<b>\$106</b>	<b>(\$5,660)</b>	<b>(\$10,546)</b>	<b>(\$11,236)</b>	<b>99%</b>
Goods and Svcs Rev	\$106	(\$16,000)	(\$16,000)	(\$16,000)	0%
Classes	\$106	(\$16,000)	(\$16,000)	(\$16,000)	0%
Personnel Services	\$0	\$10,173	\$5,287	\$4,597	-55%
Salaries and Wages - PT/Season	\$0	\$9,202	\$4,788	\$4,162	-55%
Overtime	\$0	\$10	\$10	\$0	-100%
FICA/MC Contributions	\$0	\$705	\$370	\$319	-55%
Workers Compensation	\$0	\$256	\$119	\$116	-55%
Materials & Supplies	\$0	\$167	\$167	\$167	0%
General Supplies and Materials	\$0	\$167	\$167	\$167	0%

# Golf - Operations

## Authorized Positions for Golf - Operations

*Full Time Positions:* 4.19

ASSISTANT GOLF PROFESSIONAL	1.00
ASST. GOLF COURSE SUPERINTEND.	1.00
GOLF COURSE SUPERINTENDENT	1.00
HEAD GOLF PROFESSIONAL	1.00
PARKS MANAGER	0.10
PARKS, REC & FACILITIES DIRECT	0.09



# City of Casper, Wyoming

<b>Golf Course Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	<b>(\$1,037,967)</b>	<b>(\$963,397)</b>	<b>(\$1,084,000)</b>	<b>(\$1,114,000)</b>	<b>16%</b>
Goods and Svcs Rev	(\$746,150)	(\$689,000)	(\$763,000)	(\$793,000)	15%
Misc Revenue	(\$291,816)	(\$269,000)	(\$321,000)	(\$321,000)	19%
Other Sources	\$0	(\$5,397)	\$0	\$0	-100%
<b>Expense</b>	<b>\$1,161,277</b>	<b>\$1,136,005</b>	<b>\$1,096,588</b>	<b>\$1,058,352</b>	<b>-7%</b>
Personnel Services	\$501,508	\$534,409	\$510,378	\$562,178	5%
Materials & Supplies	\$160,148	\$190,171	\$165,458	\$184,848	-3%
Contractual Services	\$181,020	\$253,714	\$255,989	\$146,545	-42%
Capital Outlay	\$39,610	\$31,592	\$28,981	\$99,500	215%
Depreciation / Amort	\$231,600	\$0	\$0	\$0	0%
Transfers Out	\$0	\$88,000	\$88,000	\$0	-100%
Other Costs	\$34,900	\$25,319	\$25,032	\$42,281	67%
Utility Expense	\$12,490	\$12,800	\$22,750	\$23,000	80%
<b>Golf Course Fund Net Decrease (Increase)</b>	<b>\$123,310</b>	<b>\$172,608</b>	<b>\$12,588</b>	<b>(\$55,648)</b>	<b>-132%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Golf</b>	(\$270,950)	(\$182,397)	(\$182,000)	(\$280,000)	54%
Goods and Svcs Rev	(\$270,950)	(\$265,000)	(\$270,000)	(\$280,000)	6%
Season Passes	(\$270,950)	(\$265,000)	(\$270,000)	(\$280,000)	6%
Other Sources	\$0	(\$5,397)	\$0	\$0	-100%
Transfers In	\$0	(\$5,397)	\$0	\$0	-100%
Transfers Out	\$0	\$88,000	\$88,000	\$0	-100%
Transfers Out	\$0	\$88,000	\$88,000	\$0	-100%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Golf - Operations</b>	<b>\$398,328</b>	<b>\$603,280</b>	<b>\$499,588</b>	<b>\$514,652</b>	<b>-15%</b>
<b>Goods and Svcs Rev</b>	<b>(\$475,200)</b>	<b>(\$424,000)</b>	<b>(\$493,000)</b>	<b>(\$513,000)</b>	<b>21%</b>
User Fees	(\$379,092)	(\$340,000)	(\$390,000)	(\$400,000)	18%
Merchandise Sales	(\$36,958)	(\$30,000)	(\$43,000)	(\$45,000)	50%
Other Fees & Charges	(\$59,150)	(\$54,000)	(\$60,000)	(\$68,000)	26%
<b>Misc Revenue</b>	<b>(\$3,032)</b>	<b>(\$1,000)</b>	<b>(\$1,000)</b>	<b>(\$1,000)</b>	<b>0%</b>
Misc. Revenue	(\$3,032)	(\$1,000)	(\$1,000)	(\$1,000)	0%
<b>Personnel Services</b>	<b>\$501,166</b>	<b>\$534,409</b>	<b>\$510,378</b>	<b>\$562,178</b>	<b>5%</b>
Salaries and Wages - FT	\$265,234	\$295,877	\$290,854	\$304,323	3%
Salaries and Wages - PT/Season	\$124,898	\$119,773	\$102,000	\$130,000	9%
Overtime	\$31	\$500	\$500	\$500	0%
FICA/MC Contributions	\$29,828	\$32,221	\$31,452	\$32,999	2%
Retirement Contributions	\$22,784	\$29,292	\$28,314	\$29,698	1%
Workers Compensation	\$10,785	\$11,677	\$11,429	\$11,059	-5%
Health Insurance	\$45,832	\$42,525	\$42,525	\$48,870	15%
Other Insurance	\$811	\$1,584	\$1,584	\$2,826	78%
Other Employee Compensation	\$963	\$960	\$1,720	\$1,903	98%
<b>Materials &amp; Supplies</b>	<b>\$160,148</b>	<b>\$190,171</b>	<b>\$165,458</b>	<b>\$184,848</b>	<b>-3%</b>
General Supplies and Materials	\$82,991	\$76,463	\$72,000	\$103,700	36%
Postage and Printing	\$0	\$750	\$500	\$750	0%
Safety Equipment/Supplies	\$0	\$1,000	\$1,000	\$1,000	0%
Electricity	\$47,008	\$45,000	\$44,000	\$46,000	2%
Natural Gas	\$5,915	\$5,000	\$9,000	\$6,398	28%
Gas/Fuel	\$20,763	\$22,000	\$34,000	\$27,000	23%
Supplies Purchased for Resale	\$0	\$35,000	\$0	\$0	-100%
Technology Supplies	\$3,471	\$4,958	\$4,958	\$0	-100%
<b>Contractual Services</b>	<b>\$167,855</b>	<b>\$233,989</b>	<b>\$240,989</b>	<b>\$116,845</b>	<b>-50%</b>
Credit Card Fees	\$14,858	\$13,000	\$20,000	\$20,000	54%
Other Contractual	\$13,928	\$24,910	\$24,910	\$25,000	0%
Internal Services	\$139,069	\$196,079	\$196,079	\$71,845	-63%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$31,592</b>	<b>\$28,981</b>	<b>\$99,500</b>	<b>215%</b>
Improvements Other Than Bldgs	\$0	\$27,407	\$27,407	\$30,000	9%
Light Equipment	\$0	\$4,185	\$1,574	\$69,500	999%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Other Costs</b>	<b>\$34,900</b>	<b>\$25,319</b>	<b>\$25,032</b>	<b>\$42,281</b>	<b>67%</b>
Travel/Training	\$1,450	\$3,000	\$2,700	\$5,950	98%
Insurance/Bonds	\$19,849	\$21,319	\$21,319	\$28,931	36%
Advertising/Promotion	\$13,522	\$1,000	\$1,000	\$5,000	400%
Over/Short	\$79	\$0	\$13	\$0	0%
Dues and Subscriptions	\$0	\$0	\$0	\$2,400	999%
<b>Utility Expense</b>	<b>\$12,490</b>	<b>\$12,800</b>	<b>\$22,750</b>	<b>\$23,000</b>	<b>80%</b>
Communication	\$2,824	\$2,800	\$2,750	\$3,000	7%
Water	\$9,666	\$10,000	\$20,000	\$20,000	100%
<b>Golf - Food Service</b>	<b>\$20,775</b>	<b>(\$18,000)</b>	<b>(\$30,000)</b>	<b>(\$30,000)</b>	<b>67%</b>
<b>Misc Revenue</b>	<b>(\$18,835)</b>	<b>(\$18,000)</b>	<b>(\$30,000)</b>	<b>(\$30,000)</b>	<b>67%</b>
Rentals and Leases	(\$18,835)	(\$18,000)	(\$30,000)	(\$30,000)	67%
<b>Capital Outlay</b>	<b>\$39,610</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Improvements to Buildings	\$39,610	\$0	\$0	\$0	0%
<b>Golf - Rental</b>	<b>(\$256,785)</b>	<b>(\$230,275)</b>	<b>(\$275,000)</b>	<b>(\$260,300)</b>	<b>13%</b>
<b>Misc Revenue</b>	<b>(\$269,950)</b>	<b>(\$250,000)</b>	<b>(\$290,000)</b>	<b>(\$290,000)</b>	<b>16%</b>
Rentals and Leases	(\$269,950)	(\$250,000)	(\$290,000)	(\$290,000)	16%
<b>Contractual Services</b>	<b>\$13,165</b>	<b>\$19,725</b>	<b>\$15,000</b>	<b>\$29,700</b>	<b>51%</b>
Other Contractual	\$13,165	\$19,725	\$15,000	\$29,700	51%

# Ice Arena

## Authorized Positions for Ice Arena - Operations

<i>Full Time Positions:</i> 2.33	
ADMINISTRATIVE ASSISTANT III	0.12
PARKS, REC & FACILITIES DIRECT	0.09
RECREATION COORDINATOR	1.00
RECREATION MANAGER	0.12
RECREATION SUPERVISOR	1.00

# City of Casper, Wyoming

<b>Ice Arena Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$668,915)	(\$623,050)	(\$618,588)	(\$677,177)	9%
Goods and Svcs Rev	(\$338,663)	(\$340,326)	(\$345,600)	(\$374,700)	10%
Misc Revenue	(\$45,216)	(\$28,000)	(\$33,860)	(\$33,860)	21%
Other Sources	(\$285,036)	(\$254,724)	(\$239,128)	(\$268,617)	5%
<b>Expense</b>	<b>\$796,890</b>	<b>\$623,050</b>	<b>\$615,326</b>	<b>\$677,177</b>	<b>9%</b>
Personnel Services	\$330,559	\$317,830	\$312,898	\$349,131	10%
Materials & Supplies	\$145,024	\$159,102	\$157,738	\$137,576	-14%
Contractual Services	\$81,933	\$101,494	\$101,236	\$153,193	51%
Depreciation / Amort	\$203,330	\$0	\$0	\$0	0%
Other Costs	\$20,463	\$28,024	\$27,154	\$21,477	-23%
Utility Expense	\$15,580	\$16,600	\$16,300	\$15,800	-5%
<b>Ice Arena Fund Net Decrease (Increase)</b>	<b>\$127,975</b>	<b>\$0</b>	<b>(\$3,262)</b>	<b>\$0</b>	<b>0%</b>

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Ice Arena</b>	(\$285,036)	(\$254,724)	(\$239,128)	(\$268,617)	5%
Other Sources	(\$285,036)	(\$254,724)	(\$239,128)	(\$268,617)	5%
Transfers In	(\$285,036)	(\$254,724)	(\$239,128)	(\$268,617)	5%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Ice Arena - Operations</b>	<b>\$293,391</b>	<b>\$304,627</b>	<b>\$294,334</b>	<b>\$357,165</b>	<b>17%</b>
<b>Goods and Svcs Rev</b>	<b>(\$232,139)</b>	<b>(\$240,326)</b>	<b>(\$242,600)</b>	<b>(\$241,700)</b>	<b>1%</b>
Admissions	(\$51,409)	(\$63,001)	(\$51,000)	(\$52,500)	-17%
Service Fees	(\$7,077)	(\$7,000)	(\$9,400)	(\$7,500)	7%
User Fees	(\$146,115)	(\$146,600)	(\$157,000)	(\$157,000)	7%
Classes	(\$13,856)	(\$11,525)	(\$12,000)	(\$12,000)	4%
Merchandise Sales	(\$2,407)	(\$2,700)	(\$3,700)	(\$3,000)	11%
Season Passes	(\$11,276)	(\$9,500)	(\$9,500)	(\$9,700)	2%
<b>Misc Revenue</b>	<b>(\$30,895)</b>	<b>(\$28,000)</b>	<b>(\$33,860)</b>	<b>(\$33,860)</b>	<b>21%</b>
Rentals and Leases	(\$25,147)	(\$21,000)	(\$32,000)	(\$27,000)	29%
Misc. Revenue	(\$5,748)	(\$7,000)	(\$1,860)	(\$6,860)	-2%
<b>Personnel Services</b>	<b>\$320,890</b>	<b>\$302,612</b>	<b>\$298,819</b>	<b>\$335,879</b>	<b>11%</b>
Salaries and Wages - FT	\$111,031	\$105,831	\$104,013	\$160,734	52%
Salaries and Wages - PT/Season	\$139,470	\$131,918	\$128,000	\$101,925	-23%
Overtime	\$0	\$0	\$750	\$0	0%
FICA/MC Contributions	\$18,872	\$18,327	\$18,049	\$19,630	7%
Retirement Contributions	\$9,941	\$11,184	\$10,806	\$16,196	45%
Workers Compensation	\$6,840	\$6,644	\$6,559	\$6,528	-2%
Health Insurance	\$33,921	\$27,642	\$27,642	\$27,701	0%
Other Insurance	\$335	\$586	\$1,500	\$1,660	183%
Other Employee Compensation	\$481	\$480	\$1,500	\$1,505	214%
<b>Materials &amp; Supplies</b>	<b>\$117,558</b>	<b>\$124,223</b>	<b>\$127,284</b>	<b>\$106,376</b>	<b>-14%</b>
General Supplies and Materials	\$14,281	\$15,593	\$14,982	\$12,000	-23%
Custodial Supplies	\$4,194	\$500	\$117	\$0	-100%
Electricity	\$84,679	\$81,576	\$86,984	\$78,000	-4%
Natural Gas	\$12,922	\$19,959	\$19,000	\$13,976	-30%
Gas/Fuel	\$208	\$600	\$440	\$600	0%
Technology Supplies	\$474	\$4,195	\$3,962	\$0	-100%
Maint/Repair (non contract)	\$0	\$1,000	\$1,000	\$1,000	0%
Uniform Expense	\$800	\$800	\$800	\$800	0%
<b>Contractual Services</b>	<b>\$81,933</b>	<b>\$101,494</b>	<b>\$101,236</b>	<b>\$153,193</b>	<b>51%</b>
Consulting Services	\$6,000	\$0	\$0	\$0	0%
Maintenance Agreements	\$0	\$0	\$0	\$15,000	999%
Other Contractual	\$11,913	\$17,717	\$17,459	\$9,230	-48%
Internal Services	\$64,020	\$83,777	\$83,777	\$128,963	54%



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	0%
Technology - Replacement	\$0	\$0	\$0	\$0	0%
<b>Other Costs</b>	\$20,464	\$28,024	\$27,154	\$21,477	-23%
Travel/Training	\$1,148	\$1,500	\$1,100	\$1,153	-23%
Insurance/Bonds	\$18,370	\$24,954	\$24,954	\$17,574	-30%
Advertising/Promotion	\$42	\$15	\$15	\$1,000	999%
Over/Short	\$8	\$70	\$0	\$50	-29%
Dues and Subscriptions	\$896	\$1,485	\$1,085	\$1,700	14%
<b>Utility Expense</b>	\$15,580	\$16,600	\$16,300	\$15,800	-5%
Communication	\$752	\$1,100	\$800	\$800	-27%
Water	\$14,828	\$15,500	\$15,500	\$15,000	-3%
<b>Ice Arena - Concessions</b>	(\$40,388)	(\$29,212)	(\$33,661)	(\$61,000)	109%
Goods and Svcs Rev	(\$64,828)	(\$63,000)	(\$63,000)	(\$90,000)	43%
Concessions	(\$64,828)	(\$63,000)	(\$63,000)	(\$90,000)	43%
<b>Materials &amp; Supplies</b>	\$24,440	\$33,788	\$29,339	\$29,000	-14%
Supplies Purchased for Resale	\$24,440	\$33,788	\$29,339	\$29,000	-14%
<b>Non Budgeted</b>	\$0	\$0	\$0	\$0	0%
Sales Tax	\$0	\$0	\$0	\$0	0%
<b>Ice Arena - Classes</b>	(\$29,034)	(\$20,691)	(\$24,806)	(\$27,548)	33%
Goods and Svcs Rev	(\$41,696)	(\$37,000)	(\$40,000)	(\$43,000)	16%
Classes	(\$41,696)	(\$37,000)	(\$40,000)	(\$43,000)	16%
<b>Personnel Services</b>	\$9,635	\$15,218	\$14,079	\$13,252	-13%
Salaries and Wages - PT/Season	\$8,721	\$13,780	\$12,500	\$12,000	-13%
FICA/MC Contributions	\$674	\$1,055	\$1,075	\$918	-13%
Workers Compensation	\$240	\$383	\$315	\$334	-13%
Other Insurance	\$0	\$0	\$189	\$0	0%
<b>Materials &amp; Supplies</b>	\$3,026	\$1,091	\$1,115	\$2,200	102%
General Supplies and Materials	\$2,584	\$891	\$891	\$2,000	124%
Uniform Expense	\$442	\$200	\$224	\$200	0%

# Recreation Center

## Authorized Positions for Rec Center - Operations

<i>Full Time Positions:</i> 1.63	
ADMINISTRATIVE ASSISTANT III	0.27
PARKS, REC & FACILITIES DIRECT	0.09
RECREATION MANAGER	0.27
RECREATION SUPERVISOR	1.00

## Authorized Positions for Rec Center - Classes

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

# City of Casper, Wyoming

Recreation Center Fund Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	(\$1,637,527)	(\$1,380,711)	(\$1,389,424)	(\$1,039,429)	-25%
Intergovernmental	\$0	(\$156,500)	\$0	\$0	-100%
Goods and Svcs Rev	(\$372,545)	(\$397,200)	(\$506,800)	(\$402,800)	1%
Misc Revenue	(\$95,751)	(\$55,500)	(\$118,000)	(\$22,000)	-60%
Other Sources	(\$1,169,231)	(\$771,511)	(\$764,624)	(\$614,629)	-20%
<b>Expense</b>	<b>\$1,705,718</b>	<b>\$1,380,711</b>	<b>\$1,181,761</b>	<b>\$1,039,429</b>	<b>-25%</b>
Personnel Services	\$1,115,717	\$861,860	\$820,331	\$635,902	-26%
Materials & Supplies	\$143,098	\$238,429	\$119,472	\$108,945	-54%
Contractual Services	\$133,333	\$185,226	\$155,226	\$167,433	-10%
Depreciation / Amort	\$225,144	\$0	\$0	\$0	0%
Other Costs	\$68,474	\$71,496	\$66,547	\$101,849	42%
Utility Expense	\$19,952	\$23,700	\$20,185	\$25,300	7%
<b>Recreation Center Fund Net Decrease (Increase)</b>	<b>\$68,190</b>	<b>\$0</b>	<b>(\$207,663)</b>	<b>\$0</b>	<b>0%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Rec Center</b>	(\$1,604,556)	(\$1,380,711)	(\$1,389,424)	(\$1,039,429)	-25%
<b>Intergovernmental</b>	\$0	(\$156,500)	\$0	\$0	-100%
Federal Grants	\$0	(\$156,500)	\$0	\$0	-100%
<b>Goods and Svcs Rev</b>	(\$372,545)	(\$397,200)	(\$506,800)	(\$402,800)	1%
Admissions	(\$25,510)	(\$30,000)	(\$38,000)	(\$33,900)	13%
User Fees	(\$88,079)	\$0	(\$100,000)	\$0	0%
Classes	(\$196,335)	(\$300,000)	(\$300,000)	(\$300,000)	0%
Concessions	(\$4,842)	(\$4,000)	(\$5,600)	(\$4,000)	0%
Merchandise Sales	(\$1,961)	(\$3,200)	(\$3,200)	(\$3,400)	6%
Season Passes	(\$55,818)	(\$60,000)	(\$60,000)	(\$61,500)	3%
<b>Misc Revenue</b>	(\$62,780)	(\$55,500)	(\$118,000)	(\$22,000)	-60%
Rentals and Leases	(\$52,384)	(\$40,000)	(\$65,000)	(\$16,000)	-60%
Contributions	(\$105)	(\$9,500)	\$0	\$0	-100%
Misc. Revenue	(\$10,291)	(\$6,000)	(\$53,000)	(\$6,000)	0%
<b>Other Sources</b>	(\$1,169,231)	(\$771,511)	(\$764,624)	(\$614,629)	-20%
Transfers In	(\$1,169,231)	(\$771,511)	(\$764,624)	(\$614,629)	-20%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Rec Center - Admin</b>	<b>\$338,402</b>	<b>\$14,307</b>	<b>\$14,268</b>	<b>\$16,228</b>	<b>13%</b>
<b>Personnel Services</b>	<b>\$199,700</b>	<b>\$0</b>	<b>\$7</b>	<b>\$0</b>	<b>0%</b>
Salaries and Wages - FT	\$131,674	\$0	\$0	\$0	0%
FICA/MC Contributions	\$10,444	\$0	\$6	\$0	0%
Retirement Contributions	\$12,323	\$0	\$0	\$0	0%
Workers Compensation	\$2,765	\$0	\$0	\$0	0%
Health Insurance	\$37,846	\$0	\$1	\$0	0%
Other Insurance	\$557	\$0	\$0	\$0	0%
Other Employee Compensation	\$4,092	\$0	\$0	\$0	0%
<b>Materials &amp; Supplies</b>	<b>\$11,348</b>	<b>\$12,882</b>	<b>\$12,882</b>	<b>\$13,200</b>	<b>2%</b>
General Supplies and Materials	\$3,732	\$4,200	\$4,200	\$4,200	0%
Postage and Printing	\$5,350	\$7,000	\$7,000	\$9,000	29%
Technology Supplies	\$2,266	\$1,682	\$1,682	\$0	-100%
<b>Contractual Services</b>	<b>\$127,121</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Other Contractual	\$20,287	\$0	\$0	\$0	0%
Internal Services	\$106,834	\$0	\$0	\$0	0%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Technology - Capital	\$0	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$233</b>	<b>\$1,425</b>	<b>\$1,379</b>	<b>\$3,028</b>	<b>112%</b>
Travel/Training	\$0	\$725	\$725	\$2,328	221%
Dues and Subscriptions	\$233	\$700	\$654	\$700	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Rec Center - Operations</b>	<b>\$540,331</b>	<b>\$700,491</b>	<b>\$635,823</b>	<b>\$714,933</b>	<b>2%</b>
<b>Personnel Services</b>	<b>\$360,477</b>	<b>\$348,649</b>	<b>\$314,743</b>	<b>\$343,144</b>	<b>-2%</b>
Salaries and Wages - FT	\$111,667	\$128,874	\$126,661	\$135,392	5%
Salaries and Wages - PT/Season	\$158,663	\$132,138	\$99,297	\$136,000	3%
Overtime	\$259	\$255	\$255	\$0	-100%
FICA/MC Contributions	\$20,669	\$20,156	\$19,818	\$20,748	3%
Retirement Contributions	\$9,850	\$13,381	\$12,929	\$13,822	3%
Workers Compensation	\$7,488	\$7,301	\$7,202	\$6,838	-6%
Health Insurance	\$50,907	\$45,181	\$45,181	\$26,248	-42%
Other Insurance	\$493	\$883	\$1,450	\$1,979	124%
Other Employee Compensation	\$481	\$480	\$1,950	\$2,117	341%
<b>Materials &amp; Supplies</b>	<b>\$91,596</b>	<b>\$86,131</b>	<b>\$88,042</b>	<b>\$81,845</b>	<b>-5%</b>
General Supplies and Materials	\$6,418	\$7,000	\$7,000	\$8,000	14%
Custodial Supplies	\$11,095	\$500	\$269	\$0	-100%
Postage and Printing	\$508	\$175	\$169	\$175	0%
Electricity	\$42,621	\$48,684	\$48,430	\$50,000	3%
Natural Gas	\$17,030	\$12,000	\$15,404	\$18,420	53%
Supplies Purchased for Resale	\$2,212	\$3,750	\$3,750	\$3,750	0%
Technology Supplies	\$10,214	\$12,522	\$11,520	\$0	-100%
Uniform Expense	\$1,498	\$1,500	\$1,500	\$1,500	0%
<b>Contractual Services</b>	<b>\$1,299</b>	<b>\$180,760</b>	<b>\$150,760</b>	<b>\$167,433</b>	<b>-7%</b>
Other Contractual	\$1,299	\$53,000	\$23,000	\$16,768	-68%
Internal Services	\$0	\$127,760	\$127,760	\$150,665	18%
<b>Other Costs</b>	<b>\$67,007</b>	<b>\$61,251</b>	<b>\$62,093</b>	<b>\$97,211</b>	<b>59%</b>
Travel/Training	\$50	\$723	\$723	\$723	0%
Insurance/Bonds	\$67,762	\$59,378	\$59,378	\$91,988	55%
Advertising/Promotion	\$555	\$800	\$800	\$1,500	87%
Over/Short	(\$1,477)	\$100	\$100	\$0	-100%
Dues and Subscriptions	\$117	\$250	\$1,092	\$3,000	999%
<b>Utility Expense</b>	<b>\$19,952</b>	<b>\$23,700</b>	<b>\$20,185</b>	<b>\$25,300</b>	<b>7%</b>
Communication	\$4,473	\$5,800	\$4,974	\$5,800	0%
Water	\$15,479	\$17,900	\$15,211	\$19,500	9%
<b>Non Budgeted</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Sales Tax	\$0	\$0	\$0	\$0	0%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Rec Center - Special Programs</b>	<b>\$1,359</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0%</b>
Materials & Supplies	\$1,359	\$3,000	\$3,000	\$3,000	0%
General Supplies and Materials	\$1,359	\$3,000	\$3,000	\$3,000	0%
<b>Rec Center - Sports Programs</b>	<b>\$351,336</b>	<b>\$245,139</b>	<b>\$248,178</b>	<b>\$0</b>	<b>-100%</b>
Personnel Services	\$316,855	\$234,047	\$237,648	\$0	-100%
Salaries and Wages - FT	\$178,213	\$148,432	\$146,743	\$0	-100%
Salaries and Wages - PT/Season	\$49,416	\$18,445	\$22,500	\$0	-100%
Overtime	\$1,145	\$0	\$10	\$0	0%
FICA/MC Contributions	\$17,247	\$12,895	\$12,637	\$0	-100%
Retirement Contributions	\$16,108	\$15,164	\$14,810	\$0	-100%
Workers Compensation	\$6,232	\$4,666	\$4,593	\$0	-100%
Health Insurance	\$47,424	\$33,305	\$33,305	\$0	-100%
Other Insurance	\$589	\$900	\$1,320	\$0	-100%
Other Employee Compensation	\$481	\$240	\$1,730	\$0	-100%
Materials & Supplies	\$28,700	\$4,816	\$4,200	\$0	-100%
General Supplies and Materials	\$27,993	\$0	\$0	\$0	0%
Technology Supplies	\$191	\$3,616	\$3,150	\$0	-100%
Uniform Expense	\$516	\$1,200	\$1,050	\$0	-100%
Contractual Services	\$4,912	\$4,466	\$4,466	\$0	-100%
Other Contractual	\$4,912	\$4,466	\$4,466	\$0	-100%
Other Costs	\$868	\$1,810	\$1,864	\$0	-100%
Travel/Training	\$582	\$1,500	\$1,531	\$0	-100%
Dues and Subscriptions	\$287	\$310	\$333	\$0	-100%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Rec Center - Classes</b>	<b>\$248,889</b>	<b>\$417,774</b>	<b>\$280,491</b>	<b>\$305,268</b>	<b>-27%</b>
<b>Personnel Services</b>	<b>\$238,428</b>	<b>\$279,164</b>	<b>\$267,933</b>	<b>\$292,758</b>	<b>5%</b>
Salaries and Wages - FT	\$55,594	\$59,256	\$58,240	\$62,192	5%
Salaries and Wages - PT/Season	\$128,990	\$165,685	\$155,648	\$175,685	6%
Overtime	\$0	\$0	\$5	\$0	0%
FICA/MC Contributions	\$13,814	\$17,285	\$17,130	\$17,750	3%
Retirement Contributions	\$5,028	\$5,647	\$5,457	\$5,827	3%
Workers Compensation	\$4,984	\$6,275	\$6,225	\$6,276	0%
Health Insurance	\$25,166	\$24,496	\$24,496	\$24,496	0%
Other Insurance	\$343	\$520	\$520	\$532	2%
Unemployment Compensation	\$4,510	\$0	\$212	\$0	0%
<b>Materials &amp; Supplies</b>	<b>\$10,096</b>	<b>\$131,600</b>	<b>\$11,348</b>	<b>\$10,900</b>	<b>-92%</b>
General Supplies and Materials	\$9,100	\$130,200	\$9,500	\$9,500	-93%
Gas/Fuel	\$196	\$600	\$1,048	\$600	0%
Uniform Expense	\$800	\$800	\$800	\$800	0%
<b>Other Costs</b>	<b>\$365</b>	<b>\$7,010</b>	<b>\$1,210</b>	<b>\$1,610</b>	<b>-77%</b>
Travel/Training	\$365	\$5,310	\$810	\$810	-85%
Advertising/Promotion	\$0	\$1,700	\$400	\$800	-53%
Dues and Subscriptions	\$0	\$0	\$0	\$0	0%



# Hogadon

## Authorized Positions for Hogadon - Operations

*Full Time Positions:* 4.69

PARKS & RECREATION WORKER II	0.50
PARKS & RECREATION WORKER IV	2.00
PARKS MAINTENANCE TECH II	1.00
PARKS MANAGER	0.10
PARKS, REC & FACILITIES DIRECT	0.09
SKI AREA SUPERINTENDENT	1.00

# City of Casper, Wyoming

<b>Hogadon Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$959,611)	(\$1,073,065)	(\$1,211,666)	(\$1,043,219)	-3%
Goods and Svcs Rev	(\$551,456)	(\$609,500)	(\$758,017)	(\$732,000)	20%
Misc Revenue	(\$55,601)	(\$39,000)	(\$86,200)	(\$70,000)	79%
Other Sources	(\$352,553)	(\$424,565)	(\$367,449)	(\$241,219)	-43%
<b>Expense</b>	<b>\$1,361,750</b>	<b>\$1,073,065</b>	<b>\$1,061,563</b>	<b>\$1,043,219</b>	<b>-3%</b>
Personnel Services	\$479,317	\$528,596	\$526,601	\$541,400	2%
Materials & Supplies	\$176,641	\$280,074	\$261,071	\$246,811	-12%
Contractual Services	\$156,312	\$189,031	\$198,527	\$160,793	-15%
Depreciation / Amort	\$300,247	\$0	\$0	\$0	0%
Transfers Out	\$184,771	\$0	\$0	\$0	0%
Other Costs	\$63,013	\$72,364	\$72,364	\$91,215	26%
Utility Expense	\$1,449	\$3,000	\$3,000	\$3,000	0%
<b>Hogadon Fund Net Decrease (Increase)</b>	<b>\$402,140</b>	<b>\$0</b>	<b>(\$150,103)</b>	<b>\$0</b>	<b>0%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Hogadon - Admin</b>	<b>(\$279,798)</b>	<b>(\$446,065)</b>	<b>(\$385,980)</b>	<b>(\$267,219)</b>	<b>-40%</b>
<b>Goods and Svcs Rev</b>	<b>(\$40,477)</b>	<b>(\$9,500)</b>	<b>(\$14,655)</b>	<b>(\$12,000)</b>	<b>26%</b>
Classes	(\$9,728)	(\$8,500)	(\$12,252)	(\$11,000)	29%
Other Fees & Charges	(\$30,749)	(\$1,000)	(\$2,403)	(\$1,000)	0%
<b>Misc Revenue</b>	<b>(\$10,930)</b>	<b>(\$12,000)</b>	<b>(\$16,200)</b>	<b>(\$14,000)</b>	<b>17%</b>
Rentals and Leases	(\$10,930)	(\$12,000)	(\$16,200)	(\$14,000)	17%
<b>Other Sources</b>	<b>(\$352,553)</b>	<b>(\$424,565)</b>	<b>(\$367,449)</b>	<b>(\$241,219)</b>	<b>-43%</b>
Transfers In	(\$352,553)	(\$424,565)	(\$367,449)	(\$241,219)	-43%
<b>Personnel Services</b>	<b>\$112,642</b>	<b>\$0</b>	<b>\$985</b>	<b>\$0</b>	<b>0%</b>
Salaries and Wages - FT	\$83,889	\$0	\$687	\$0	0%
Overtime	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$6,695	\$0	\$70	\$0	0%
Retirement Contributions	\$7,826	\$0	\$80	\$0	0%
Workers Compensation	\$2,425	\$0	\$20	\$0	0%
Health Insurance	\$10,933	\$0	\$115	\$0	0%
Other Insurance	\$392	\$0	\$8	\$0	0%
Other Employee Compensation	\$481	\$0	\$5	\$0	0%
<b>Materials &amp; Supplies</b>	<b>\$5,063</b>	<b>\$0</b>	<b>\$1,643</b>	<b>\$0</b>	<b>0%</b>
General Supplies and Materials	\$1,100	\$0	\$0	\$0	0%
Technology Supplies	\$3,963	\$0	\$1,643	\$0	0%
<b>Contractual Services</b>	<b>\$6,457</b>	<b>\$0</b>	<b>\$9,696</b>	<b>\$0</b>	<b>0%</b>
Credit Card Fees	\$6,457	\$0	\$9,696	\$0	0%
<b>Hogadon - Operations</b>	<b>\$188,937</b>	<b>\$446,065</b>	<b>\$235,877</b>	<b>\$267,219</b>	<b>-40%</b>
<b>Goods and Svcs Rev</b>	<b>(\$510,979)</b>	<b>(\$600,000)</b>	<b>(\$743,362)</b>	<b>(\$720,000)</b>	<b>20%</b>
Season Passes	(\$270,991)	(\$300,000)	(\$358,907)	(\$375,000)	25%
Lift Ticket	(\$239,988)	(\$300,000)	(\$365,000)	(\$325,000)	8%
Discount Lift Tickets	\$0	\$0	(\$19,455)	(\$20,000)	999%
<b>Misc Revenue</b>	<b>(\$44,672)</b>	<b>(\$27,000)</b>	<b>(\$70,000)</b>	<b>(\$56,000)</b>	<b>107%</b>
Rentals and Leases	(\$44,672)	(\$27,000)	(\$70,000)	(\$56,000)	107%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Personnel Services</b>	<b>\$366,675</b>	<b>\$528,596</b>	<b>\$525,616</b>	<b>\$541,400</b>	<b>2%</b>
Salaries and Wages - FT	\$183,060	\$289,436	\$284,231	\$294,947	2%
Salaries and Wages - PT/Season	\$67,930	\$89,010	\$88,000	\$92,000	3%
Overtime	\$3,214	\$3,500	\$8,000	\$10,189	191%
FICA/MC Contributions	\$19,603	\$29,617	\$28,821	\$24,382	-18%
Retirement Contributions	\$16,445	\$28,704	\$27,692	\$28,773	0%
Workers Compensation	\$7,108	\$10,731	\$10,474	\$9,661	-10%
Health Insurance	\$57,626	\$69,887	\$69,887	\$71,694	3%
Other Insurance	\$11,688	\$7,231	\$7,231	\$8,331	15%
Other Employee Compensation	\$0	\$480	\$1,280	\$1,423	196%
<b>Materials &amp; Supplies</b>	<b>\$171,579</b>	<b>\$280,074</b>	<b>\$259,428</b>	<b>\$246,811</b>	<b>-12%</b>
General Supplies and Materials	\$18,551	\$26,100	\$26,100	\$26,000	0%
Safety Equipment/Supplies	\$5,838	\$9,000	\$9,000	\$9,000	0%
Electricity	\$105,929	\$120,000	\$115,000	\$120,000	0%
Natural Gas	\$7,990	\$30,000	\$36,000	\$21,811	-27%
Gas/Fuel	\$13,218	\$18,000	\$30,000	\$30,000	67%
Technology Supplies	\$0	\$4,328	\$4,328	\$1,000	-77%
Maint/Repair (non contract)	\$20,052	\$68,646	\$35,000	\$35,000	-49%
Uniform Expense	\$0	\$4,000	\$4,000	\$4,000	0%
<b>Contractual Services</b>	<b>\$141,872</b>	<b>\$189,031</b>	<b>\$188,831</b>	<b>\$160,793</b>	<b>-15%</b>
Credit Card Fees	\$0	\$7,000	\$8,000	\$10,000	43%
Other Contractual	\$29,321	\$31,200	\$30,000	\$30,000	-4%
Internal Services	\$112,551	\$150,831	\$150,831	\$120,793	-20%
<b>Other Costs</b>	<b>\$63,013</b>	<b>\$72,364</b>	<b>\$72,364</b>	<b>\$91,215</b>	<b>26%</b>
Travel/Training	\$0	\$3,500	\$3,500	\$3,500	0%
Insurance/Bonds	\$47,827	\$55,864	\$55,864	\$72,715	30%
Advertising/Promotion	\$15,186	\$13,000	\$13,000	\$15,000	15%
<b>Utility Expense</b>	<b>\$1,449</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0%</b>
Communication	\$671	\$1,000	\$1,000	\$1,000	0%
Refuse Collection	\$778	\$2,000	\$2,000	\$2,000	0%

# Sport & Athletics

## Authorized Positions for Sport & Athletics Admin

<i>Full Time Positions:</i>	5.15
ADMINISTRATIVE ASSISTANT III	0.28
PARKS & RECREATION WORKER II	1.50
PARKS CREW LEADER	1.00
PARKS, REC & FACILITIES DIRECT	0.09
RECREATION COORDINATOR	1.00
RECREATION MANAGER	0.28
RECREATION SUPERVISOR	1.00

# City of Casper, Wyoming

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<b>Sports and Athletics Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,102,213)</b>	<b>999%</b>
Goods and Svcs Rev	\$0	\$0	\$0	(\$278,250)	999%
Misc Revenue	\$0	\$0	\$0	(\$83,850)	999%
Other Sources	\$0	\$0	\$0	(\$740,113)	999%
<b>Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,102,213</b>	<b>999%</b>
Personnel Services	\$0	\$0	\$0	\$590,998	999%
Materials & Supplies	\$0	\$0	\$0	\$199,600	999%
Contractual Services	\$0	\$0	\$0	\$196,825	999%
Other Costs	\$0	\$0	\$0	\$66,790	999%
Utility Expense	\$0	\$0	\$0	\$48,000	999%
<b>Sports and Athletics Net Decrease (Increase)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Sports and Athletics</b>	\$0	\$0	\$0	(\$740,113)	999%
Other Sources	\$0	\$0	\$0	(\$740,113)	999%
Transfers In	\$0	\$0	\$0	(\$740,113)	999%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Sport &amp; Athletics Admin</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$670,791</b>	<b>999%</b>
<b>Personnel Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$590,998</b>	<b>999%</b>
Salaries and Wages - FT	\$0	\$0	\$0	\$308,453	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$141,000	999%
FICA/MC Contributions	\$0	\$0	\$0	\$33,560	999%
Retirement Contributions	\$0	\$0	\$0	\$30,039	999%
Workers Compensation	\$0	\$0	\$0	\$10,980	999%
Health Insurance	\$0	\$0	\$0	\$56,529	999%
Other Insurance	\$0	\$0	\$0	\$8,280	999%
Other Employee Compensation	\$0	\$0	\$0	\$2,157	999%
<b>Contractual Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,603</b>	<b>999%</b>
Other Contractual	\$0	\$0	\$0	\$5,000	999%
Internal Services	\$0	\$0	\$0	\$14,603	999%
<b>Other Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,190</b>	<b>999%</b>
Travel/Training	\$0	\$0	\$0	\$1,500	999%
Insurance/Bonds	\$0	\$0	\$0	\$58,190	999%
Dues and Subscriptions	\$0	\$0	\$0	\$500	999%
<b>Softball</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$54,650)</b>	<b>999%</b>
<b>Goods and Svcs Rev</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$91,500)</b>	<b>999%</b>
Classes	\$0	\$0	\$0	(\$91,000)	999%
Merchandise Sales	\$0	\$0	\$0	(\$500)	999%
<b>Misc Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,000)</b>	<b>999%</b>
Contributions	\$0	\$0	\$0	(\$2,000)	999%
<b>Materials &amp; Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,050</b>	<b>999%</b>
General Supplies and Materials	\$0	\$0	\$0	\$6,500	999%
Electricity	\$0	\$0	\$0	\$15,000	999%
Uniform Expense	\$0	\$0	\$0	\$550	999%
<b>Contractual Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,000</b>	<b>999%</b>
Other Contractual	\$0	\$0	\$0	\$13,000	999%
<b>Other Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,800</b>	<b>999%</b>
Travel/Training	\$0	\$0	\$0	\$800	999%
Dues and Subscriptions	\$0	\$0	\$0	\$3,000	999%



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Kickball</b>	\$0	\$0	\$0	(\$9,150)	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$11,500)	999%
Classes	\$0	\$0	\$0	(\$11,500)	999%
Materials & Supplies	\$0	\$0	\$0	\$850	999%
General Supplies and Materials	\$0	\$0	\$0	\$600	999%
Electricity	\$0	\$0	\$0	\$250	999%
Contractual Services	\$0	\$0	\$0	\$1,500	999%
Other Contractual	\$0	\$0	\$0	\$1,500	999%
<b>Volleyball</b>	\$0	\$0	\$0	(\$65,470)	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$94,500)	999%
Classes	\$0	\$0	\$0	(\$91,000)	999%
Merchandise Sales	\$0	\$0	\$0	(\$3,500)	999%
Materials & Supplies	\$0	\$0	\$0	\$6,800	999%
General Supplies and Materials	\$0	\$0	\$0	\$6,000	999%
Uniform Expense	\$0	\$0	\$0	\$800	999%
Contractual Services	\$0	\$0	\$0	\$22,080	999%
Other Contractual	\$0	\$0	\$0	\$22,080	999%
Other Costs	\$0	\$0	\$0	\$150	999%
Travel/Training	\$0	\$0	\$0	\$150	999%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Basketball</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$26,850)</b>	<b>999%</b>
<b>Goods and Svcs Rev</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$76,750)</b>	<b>999%</b>
User Fees	\$0	\$0	\$0	(\$54,250)	999%
Classes	\$0	\$0	\$0	(\$22,500)	999%
<b>Misc Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$5,200)</b>	<b>999%</b>
Misc. Revenue	\$0	\$0	\$0	(\$5,200)	999%
<b>Materials &amp; Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,800</b>	<b>999%</b>
General Supplies and Materials	\$0	\$0	\$0	\$8,800	999%
Uniform Expense	\$0	\$0	\$0	\$2,000	999%
<b>Contractual Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,150</b>	<b>999%</b>
Other Contractual	\$0	\$0	\$0	\$44,150	999%
<b>Other Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150</b>	<b>999%</b>
Travel/Training	\$0	\$0	\$0	\$150	999%
<b>Pickleball</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$600)</b>	<b>999%</b>
<b>Goods and Svcs Rev</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,000)</b>	<b>999%</b>
Classes	\$0	\$0	\$0	(\$1,000)	999%
<b>Materials &amp; Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400</b>	<b>999%</b>
General Supplies and Materials	\$0	\$0	\$0	\$400	999%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Field Maintenance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$226,042</b>	<b>999%</b>
Goods and Svcs Rev	\$0	\$0	\$0	(\$3,000)	999%
Concessions	\$0	\$0	\$0	(\$3,000)	999%
Misc Revenue	\$0	\$0	\$0	(\$76,650)	999%
Rentals and Leases	\$0	\$0	\$0	(\$67,650)	999%
Misc. Revenue	\$0	\$0	\$0	(\$9,000)	999%
Materials & Supplies	\$0	\$0	\$0	\$158,700	999%
General Supplies and Materials	\$0	\$0	\$0	\$67,500	999%
Electricity	\$0	\$0	\$0	\$56,000	999%
Natural Gas	\$0	\$0	\$0	\$5,000	999%
Gas/Fuel	\$0	\$0	\$0	\$28,000	999%
Uniform Expense	\$0	\$0	\$0	\$2,200	999%
Contractual Services	\$0	\$0	\$0	\$96,492	999%
Other Contractual	\$0	\$0	\$0	\$4,000	999%
Internal Services	\$0	\$0	\$0	\$92,492	999%
Other Costs	\$0	\$0	\$0	\$2,500	999%
Travel/Training	\$0	\$0	\$0	\$2,500	999%
Utility Expense	\$0	\$0	\$0	\$48,000	999%
Water	\$0	\$0	\$0	\$48,000	999%

# City of Casper, Wyoming

<b>Ford Wyoming Center Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$1,487,715)	(\$1,119,384)	(\$1,069,384)	(\$1,098,544)	-2%
Intergovernmental	\$0	(\$62,195)	(\$77,165)	\$0	-100%
Misc Revenue	(\$250,218)	(\$15,870)	(\$15,870)	(\$18,250)	15%
Other Sources	(\$1,237,497)	(\$1,041,319)	(\$976,349)	(\$1,080,294)	4%
<b>Expense</b>	<b>\$2,313,852</b>	<b>\$1,119,384</b>	<b>\$1,134,354</b>	<b>\$1,098,544</b>	<b>-2%</b>
Materials & Supplies	\$273,834	\$9,456	\$9,456	\$0	-100%
Contractual Services	\$950,724	\$964,970	\$979,940	\$920,000	-5%
Capital Outlay	\$0	\$62,195	\$62,195	\$0	-100%
Depreciation / Amort	\$1,059,114	\$0	\$0	\$0	0%
Other Costs	\$30,181	\$82,763	\$82,763	\$178,544	116%
<b>Ford Wyoming Center Fund Net Decrease (Increase)</b>	<b>\$826,137</b>	<b>\$0</b>	<b>\$64,970</b>	<b>\$0</b>	<b>0%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Ford Wyoming Center</b>	<b>(\$275,037)</b>	<b>\$0</b>	<b>\$64,970</b>	<b>\$0</b>	<b>0%</b>
<b>Intergovernmental</b>	<b>\$0</b>	<b>(\$62,195)</b>	<b>(\$77,165)</b>	<b>\$0</b>	<b>-100%</b>
Federal Grants	\$0	(\$62,195)	(\$62,195)	\$0	-100%
Intergovernmental Reimb.	\$0	\$0	(\$14,970)	\$0	0%
<b>Misc Revenue</b>	<b>(\$19,382)</b>	<b>(\$15,870)</b>	<b>(\$15,870)</b>	<b>(\$18,250)</b>	<b>15%</b>
Interest Earned	(\$3,532)	\$0	\$0	\$0	0%
Rentals and Leases	(\$15,850)	(\$15,870)	(\$15,870)	(\$18,250)	15%
<b>Other Sources</b>	<b>(\$1,237,497)</b>	<b>(\$1,041,319)</b>	<b>(\$976,349)</b>	<b>(\$1,080,294)</b>	<b>4%</b>
Transfers In	(\$1,237,497)	(\$1,041,319)	(\$976,349)	(\$1,080,294)	4%
<b>Materials &amp; Supplies</b>	<b>\$937</b>	<b>\$9,456</b>	<b>\$9,456</b>	<b>\$0</b>	<b>-100%</b>
Technology Supplies	\$937	\$9,456	\$9,456	\$0	-100%
<b>Contractual Services</b>	<b>\$950,724</b>	<b>\$964,970</b>	<b>\$979,940</b>	<b>\$920,000</b>	<b>-5%</b>
Consulting Services	\$14,970	\$14,970	\$29,940	\$0	-100%
Other Contractual	\$915,264	\$950,000	\$950,000	\$920,000	-3%
Internal Services	\$20,489	\$0	\$0	\$0	0%
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$62,195</b>	<b>\$62,195</b>	<b>\$0</b>	<b>-100%</b>
Technology - Capital	\$0	\$62,195	\$62,195	\$0	-100%
<b>Other Costs</b>	<b>\$30,181</b>	<b>\$82,763</b>	<b>\$82,763</b>	<b>\$178,544</b>	<b>116%</b>
Insurance/Bonds	\$30,181	\$82,763	\$82,763	\$178,544	116%

# Other Enterprise Fund



# City of Casper, Wyoming

<b>Parking Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$14,600)	(\$16,977)	(\$16,977)	(\$17,963)	6%
Goods and Svcs Rev	(\$2,050)	(\$1,500)	(\$1,500)	(\$1,500)	0%
Misc Revenue	(\$12,550)	(\$15,477)	(\$15,477)	(\$16,463)	6%
<b>Expense</b>	<b>\$247,221</b>	<b>\$42,631</b>	<b>\$50,587</b>	<b>\$69,700</b>	<b>63%</b>
Materials & Supplies	\$2,613	\$0	\$0	\$0	0%
Contractual Services	\$24,818	\$39,968	\$47,924	\$42,818	7%
Capital Outlay	\$14,192	\$0	\$0	\$0	0%
Depreciation / Amort	\$72,422	\$0	\$0	\$0	0%
Transfers Out	\$133,175	\$0	\$0	\$0	0%
Other Costs	\$0	\$2,663	\$2,663	\$26,882	909%
<b>Parking Fund Net Decrease (Increase)</b>	<b>\$232,620</b>	<b>\$25,654</b>	<b>\$33,610</b>	<b>\$51,737</b>	<b>102%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Parking Fund</b>	<b>\$160,198</b>	<b>\$25,654</b>	<b>\$33,610</b>	<b>\$51,737</b>	<b>102%</b>
Goods and Svcs Rev	(\$2,050)	(\$1,500)	(\$1,500)	(\$1,500)	0%
Parking Revenue	(\$2,050)	(\$1,500)	(\$1,500)	(\$1,500)	0%
Misc Revenue	(\$12,550)	(\$15,477)	(\$15,477)	(\$16,463)	6%
Interest Earned	(\$2,158)	(\$2,193)	(\$2,193)	(\$3,463)	58%
Rentals and Leases	(\$10,392)	(\$13,284)	(\$13,284)	(\$13,000)	-2%
Materials & Supplies	\$2,613	\$0	\$0	\$0	0%
Maint/Repair (non contract)	\$2,613	\$0	\$0	\$0	0%
Contractual Services	\$24,818	\$39,968	\$47,924	\$42,818	7%
Investment Services	\$209	\$156	\$156	\$174	12%
Other Contractual	\$891	\$3,902	\$11,858	\$12,000	208%
Internal Services	\$23,718	\$35,910	\$35,910	\$30,644	-15%
Capital Outlay	\$14,192	\$0	\$0	\$0	0%
Improvements Other Than Bldgs	\$14,192	\$0	\$0	\$0	0%
Transfers Out	\$133,175	\$0	\$0	\$0	0%
Transfers Out	\$133,175	\$0	\$0	\$0	0%
Other Costs	\$0	\$2,663	\$2,663	\$26,882	909%
Insurance/Bonds	\$0	\$2,663	\$2,663	\$26,882	909%



# Internal Service Funds



## Internal Service Funds

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	Change
<b>Revenue, By Fund</b>	<b>(\$7,017,379)</b>	<b>(\$8,694,169)</b>	<b>(\$8,714,323)</b>	<b>(\$9,034,768)</b>	<b>4%</b>
Fleet Maintenance Fund	(\$3,751,181)	(\$4,319,888)	(\$4,298,924)	(\$4,028,818)	-7%
Buildings and Structures Fund	(\$1,220,465)	(\$1,561,018)	(\$1,510,887)	(\$1,581,070)	1%
Health Insurance Fund	(\$24,959)	(\$25,576)	(\$65,000)	(\$79,827)	212%
Property Insurance Fund	(\$2,020,774)	(\$2,787,687)	(\$2,839,512)	(\$3,345,053)	20%
<b>Expenses, By Fund</b>	<b>\$7,301,921</b>	<b>\$9,148,209</b>	<b>\$8,879,008</b>	<b>\$9,211,347</b>	<b>1%</b>
Fleet Maintenance Fund	\$4,047,712	\$4,284,888	\$3,950,438	\$4,028,818	-6%
Buildings and Structures Fund	\$992,742	\$1,568,333	\$1,524,581	\$1,581,070	1%
Health Insurance Fund	\$301,473	\$417,324	\$413,925	\$442,355	6%
Property Insurance Fund	\$1,959,995	\$2,877,664	\$2,990,064	\$3,159,104	10%
<b>Net Decrease (Increase)</b>	<b>\$284,543</b>	<b>\$454,040</b>	<b>\$164,685</b>	<b>\$176,579</b>	<b>-61%</b>
Fleet Maintenance Fund	\$296,532	(\$35,000)	(\$348,486)	\$0	-100%
Buildings and Structures Fund	(\$227,723)	\$7,315	\$13,694	\$0	-100%
Health Insurance Fund	\$276,514	\$391,748	\$348,925	\$362,528	-7%
Property Insurance Fund	(\$60,779)	\$89,977	\$150,552	(\$185,949)	-307%

# Fleet Maintenance Fund

## Authorized Positions for Fleet Maintenance Fund

*Full Time Positions:* 11.00

ADMINISTRATIVE ASSISTANT III	1.00
AUTOMOTIVE TECHNICIAN I	2.00
AUTOMOTIVE TECHNICIAN II	5.00
AUTOMOTIVE TECHNICIAN III	1.00
FLEET MANAGER	1.00
FLEET SERVICE WRITER	1.00

# City of Casper, Wyoming

Fleet Maintenance Fund Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	(\$3,582,493)	(\$4,319,888)	(\$4,298,924)	(\$4,028,818)	-7%
Goods and Svcs Rev	(\$2,667,790)	(\$2,962,888)	(\$2,840,524)	(\$2,888,818)	-2%
Misc Revenue	(\$1,083,391)	(\$1,357,000)	(\$1,458,400)	(\$1,140,000)	-16%
Other Sources	\$168,688	\$0	\$0	\$0	0%
<b>Expense</b>	\$4,052,203	\$4,284,888	\$3,950,438	\$4,028,818	-6%
Personnel Services	\$896,908	\$984,301	\$976,862	\$1,019,276	4%
Materials & Supplies	\$2,379,230	\$2,497,001	\$2,249,001	\$2,075,175	-17%
Contractual Services	\$714,397	\$750,811	\$665,811	\$676,056	-10%
Capital Outlay	\$0	\$0	\$0	\$95,000	999%
Depreciation / Amort	\$3,091	\$0	\$0	\$0	0%
Other Costs	\$35,309	\$31,475	\$31,475	\$134,511	327%
Utility Expense	\$23,269	\$21,300	\$27,289	\$28,800	35%
<b>Fleet Maintenance Fund Net Decrease (Increase)</b>	<b>\$469,710</b>	<b>(\$35,000)</b>	<b>(\$348,486)</b>	<b>\$0</b>	<b>-100%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Fleet Maintenance Fund</b>	<b>\$296,532</b>	<b>(\$35,000)</b>	<b>(\$348,486)</b>	<b>\$0</b>	<b>-100%</b>
<b>Goods and Svcs Rev</b>	<b>(\$2,667,790)</b>	<b>(\$2,962,888)</b>	<b>(\$2,840,524)</b>	<b>(\$2,888,818)</b>	<b>-2%</b>
Other Fees & Charges	(\$516,635)	(\$5,403)	(\$400,000)	(\$450,000)	999%
Interdepartmental Services	(\$2,151,155)	(\$2,957,485)	(\$2,440,524)	(\$2,438,818)	-18%
<b>Misc Revenue</b>	<b>(\$1,083,391)</b>	<b>(\$1,357,000)</b>	<b>(\$1,458,400)</b>	<b>(\$1,140,000)</b>	<b>-16%</b>
Misc. Revenue	(\$829)	\$0	(\$6,400)	\$0	0%
Reimbursements	(\$113,005)	(\$132,000)	(\$132,000)	(\$132,000)	0%
Fuel Revenue	(\$969,557)	(\$1,225,000)	(\$1,320,000)	(\$1,008,000)	-18%
<b>Personnel Services</b>	<b>\$896,908</b>	<b>\$984,301</b>	<b>\$976,862</b>	<b>\$1,019,276</b>	<b>4%</b>
Salaries and Wages - FT	\$575,752	\$650,333	\$639,537	\$686,567	6%
Overtime	\$6,206	\$4,000	\$11,522	\$4,000	0%
FICA/MC Contributions	\$45,465	\$48,397	\$46,745	\$50,795	5%
Retirement Contributions	\$53,767	\$61,949	\$59,926	\$64,706	4%
Workers Compensation	\$15,217	\$16,123	\$15,633	\$15,143	-6%
Health Insurance	\$193,101	\$194,960	\$194,960	\$190,178	-2%
Other Insurance	\$2,061	\$3,979	\$3,979	\$3,807	-4%
Other Employee Compensation	\$5,339	\$4,560	\$4,560	\$4,080	-11%
<b>Materials &amp; Supplies</b>	<b>\$2,377,830</b>	<b>\$2,497,001</b>	<b>\$2,249,001</b>	<b>\$2,075,175</b>	<b>-17%</b>
General Supplies and Materials	\$30,184	\$42,501	\$40,501	\$34,175	-20%
Postage and Printing	\$687	\$1,000	\$1,000	\$1,000	0%
Bulk Fuel Expense	\$1,087,006	\$1,050,000	\$1,100,000	\$840,000	-20%
Electricity	\$39,689	\$44,000	\$44,000	\$44,000	0%
Natural Gas	\$36,327	\$44,000	\$48,000	\$40,000	-9%
Vehicle Supplies	\$1,175,349	\$1,300,000	\$1,000,000	\$1,100,000	-15%
Technology Supplies	\$3,938	\$4,000	\$4,000	\$4,000	0%
Maint/Repair (non contract)	\$4,649	\$11,500	\$11,500	\$12,000	4%
<b>Contractual Services</b>	<b>\$714,397</b>	<b>\$750,811</b>	<b>\$665,811</b>	<b>\$676,056</b>	<b>-10%</b>
Laundry/Towel	\$7,940	\$9,000	\$9,000	\$9,000	0%
Outside Services	\$310,261	\$305,000	\$220,000	\$200,000	-34%
Other Contractual	\$184,702	\$181,700	\$181,700	\$184,320	1%
Internal Services	\$99,735	\$125,111	\$125,111	\$152,736	22%
Reimbursable Contract Exp.	\$111,760	\$130,000	\$130,000	\$130,000	0%

# City of Casper, Wyoming

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	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Capital Outlay</b>	\$0	\$0	\$0	\$95,000	999%
Light Equipment	\$0	\$0	\$0	\$95,000	999%
<b>Other Costs</b>	\$35,309	\$31,475	\$31,475	\$134,511	327%
Travel/Training	\$0	\$2,500	\$2,500	\$4,000	60%
Insurance/Bonds	\$35,309	\$28,975	\$28,975	\$130,511	350%
<b>Utility Expense</b>	\$23,269	\$21,300	\$27,289	\$28,800	35%
Communication	\$2,747	\$3,800	\$3,800	\$3,800	0%
Water	\$20,521	\$17,500	\$23,489	\$25,000	43%

# Buildings & Structures Fund

## Authorized Positions for Buildings & Structures Fund

*Full Time Positions:* 12.09

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	1.00
ADMINISTRATIVE ASSISTANT I	1.00
BUILDING MAINT. TECHNICIAN I	3.00
BUILDING MAINT. TECHNICIAN II	1.00
BUILDING MAINT. TECHNICIAN III	1.00
BUILDINGS & STRUCTURES MANAGER	1.00
CUSTODIAL MAINTENANCE WORKER	3.00
CUSTODIAL SUPERVISOR	1.00
PARKS, REC & FACILITIES DIRECT	0.09

# City of Casper, Wyoming

<b>Buildings and Structures Fund Summary by Category</b>	<b>2022 Actual</b>	<b>2023 Revised</b>	<b>2023 Projected</b>	<b>2024 Adopted</b>	<b>% Change</b>
<b>All Revenue</b>	(\$1,220,465)	(\$1,561,018)	(\$1,510,887)	(\$1,581,070)	1%
Goods and Svcs Rev	(\$1,220,465)	(\$1,548,878)	(\$1,498,747)	(\$1,561,390)	1%
Misc Revenue	\$0	(\$7,200)	(\$7,200)	(\$9,470)	32%
Other Sources	\$0	(\$4,940)	(\$4,940)	(\$10,210)	107%
<b>Expense</b>	<b>\$1,006,047</b>	<b>\$1,568,333</b>	<b>\$1,524,581</b>	<b>\$1,581,070</b>	<b>1%</b>
Personnel Services	\$608,529	\$1,008,529	\$1,018,835	\$1,052,825	4%
Materials & Supplies	\$246,008	\$345,182	\$311,334	\$356,409	3%
Contractual Services	\$108,800	\$165,371	\$150,514	\$136,581	-17%
Capital Outlay	\$0	\$0	\$2,611	\$0	0%
Depreciation / Amort	\$13,305	\$0	\$0	\$0	0%
Transfers Out	\$0	\$6,361	\$3,750	\$0	-100%
Other Costs	\$25,666	\$38,694	\$34,694	\$33,069	-15%
Utility Expense	\$3,738	\$4,196	\$2,844	\$2,186	-48%
<b>Buildings and Structures Fund Net Decrease (Increase)</b>	<b>(\$214,418)</b>	<b>\$7,315</b>	<b>\$13,694</b>	<b>\$0</b>	<b>-100%</b>



# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Buildings &amp; Structures Fund</b>	<b>(\$227,723)</b>	<b>\$7,315</b>	<b>\$13,694</b>	<b>\$0</b>	<b>-100%</b>
<b>Goods and Svcs Rev</b>	<b>(\$1,220,465)</b>	<b>(\$1,548,878)</b>	<b>(\$1,498,747)</b>	<b>(\$1,561,390)</b>	<b>1%</b>
User Fees	\$0	(\$55,131)	(\$5,000)	(\$68,362)	24%
Interdepartmental Services	(\$1,220,465)	(\$1,493,747)	(\$1,493,747)	(\$1,493,028)	0%
<b>Misc Revenue</b>	<b>\$0</b>	<b>(\$7,200)</b>	<b>(\$7,200)</b>	<b>(\$9,470)</b>	<b>32%</b>
Rentals and Leases	\$0	(\$7,200)	(\$7,200)	(\$9,470)	32%
<b>Other Sources</b>	<b>\$0</b>	<b>(\$4,940)</b>	<b>(\$4,940)</b>	<b>(\$10,210)</b>	<b>107%</b>
Transfers In	\$0	(\$4,940)	(\$4,940)	(\$10,210)	107%
<b>Personnel Services</b>	<b>\$608,529</b>	<b>\$1,008,529</b>	<b>\$1,018,835</b>	<b>\$1,052,825</b>	<b>4%</b>
Salaries and Wages - FT	\$408,944	\$572,349	\$587,349	\$607,013	6%
Salaries and Wages - PT/Season	\$0	\$129,476	\$125,000	\$150,000	16%
Overtime	\$1,681	\$1,875	\$1,875	\$1,875	0%
Callback and Callout Pay	\$0	\$0	\$625	\$0	0%
FICA/MC Contributions	\$31,362	\$59,870	\$58,507	\$56,308	-6%
Retirement Contributions	\$37,183	\$56,969	\$56,969	\$58,190	2%
Workers Compensation	\$11,589	\$21,702	\$21,262	\$18,606	-14%
Health Insurance	\$112,785	\$159,914	\$159,914	\$153,043	-4%
Other Insurance	\$1,569	\$3,934	\$3,934	\$4,815	22%
Other Employee Compensation	\$3,418	\$2,440	\$3,400	\$2,975	22%
<b>Materials &amp; Supplies</b>	<b>\$246,008</b>	<b>\$345,182</b>	<b>\$311,334</b>	<b>\$356,409</b>	<b>3%</b>
General Supplies and Materials	\$150,841	\$178,496	\$163,797	\$192,487	8%
Custodial Supplies	\$10,777	\$40,000	\$30,957	\$40,000	0%
Electricity	\$1,287	\$1,573	\$860	\$665	-58%
Natural Gas	\$17,506	\$5,769	\$4,300	\$3,000	-48%
Gas/Fuel	\$6,930	\$4,841	\$6,004	\$6,215	28%
Technology Supplies	\$0	\$6,328	\$6,328	\$0	-100%
Maint/Repair (non contract)	\$58,669	\$108,175	\$99,088	\$114,042	5%
<b>Contractual Services</b>	<b>\$108,800</b>	<b>\$165,371</b>	<b>\$150,514</b>	<b>\$136,581</b>	<b>-17%</b>
Maintenance Agreements	\$88,081	\$141,105	\$126,590	\$110,670	-22%
Other Contractual	\$2,872	\$882	\$536	\$600	-32%
Internal Services	\$17,847	\$23,384	\$23,388	\$25,311	8%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Capital Outlay</b>	\$0	\$0	\$2,611	\$0	0%
Light Equipment	\$0	\$0	\$2,611	\$0	0%
<b>Transfers Out</b>	\$0	\$6,361	\$3,750	\$0	-100%
Transfers Out	\$0	\$6,361	\$3,750	\$0	-100%
<b>Other Costs</b>	\$25,666	\$38,694	\$34,694	\$33,069	-15%
Travel/Training	\$0	\$6,500	\$2,500	\$10,000	54%
Insurance/Bonds	\$25,666	\$32,194	\$32,194	\$23,069	-28%
<b>Utility Expense</b>	\$3,738	\$4,196	\$2,844	\$2,186	-48%
Communication	\$1,579	\$1,678	\$1,000	\$250	-85%
Water	\$2,159	\$2,518	\$1,844	\$1,936	-23%

# City of Casper, Wyoming

Health Insurance Fund Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
All Revenue	(\$24,959)	(\$25,576)	(\$65,000)	(\$79,827)	212%
Misc Revenue	(\$24,959)	(\$25,576)	(\$65,000)	(\$79,827)	212%
<b>Expense</b>	<b>\$301,473</b>	<b>\$417,324</b>	<b>\$413,925</b>	<b>\$442,355</b>	<b>6%</b>
Personnel Services	\$32,320	\$33,500	\$33,500	\$5,000	-85%
Materials & Supplies	\$1,718	\$6,700	\$2,650	\$5,500	-18%
Contractual Services	\$257,877	\$361,824	\$362,490	\$425,520	18%
Capital Outlay	\$8,798	\$0	\$0	\$0	0%
Other Costs	\$760	\$15,300	\$15,285	\$6,335	-59%
<b>Health Insurance Fund Net Decrease (Increase)</b>	<b>\$276,514</b>	<b>\$391,748</b>	<b>\$348,925</b>	<b>\$362,528</b>	<b>-7%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Health Insurance Fund</b>	<b>\$276,514</b>	<b>\$391,748</b>	<b>\$348,925</b>	<b>\$362,528</b>	<b>-7%</b>
Misc Revenue	(\$24,959)	(\$25,576)	(\$65,000)	(\$79,827)	212%
Interest Earned	(\$24,959)	(\$25,576)	(\$65,000)	(\$79,827)	212%
<b>Personnel Services</b>	<b>\$32,320</b>	<b>\$33,500</b>	<b>\$33,500</b>	<b>\$5,000</b>	<b>-85%</b>
EFAP	\$32,320	\$33,500	\$33,500	\$0	-100%
Other Employee Compensation	\$0	\$0	\$0	\$5,000	999%
<b>Materials &amp; Supplies</b>	<b>\$1,718</b>	<b>\$6,700</b>	<b>\$2,650</b>	<b>\$5,500</b>	<b>-18%</b>
General Supplies and Materials	\$1,636	\$1,700	\$1,700	\$3,200	88%
Postage and Printing	\$61	\$4,000	\$600	\$1,500	-62%
Books and Periodicals	\$21	\$600	\$350	\$400	-33%
Technology Supplies	\$0	\$400	\$0	\$400	0%
<b>Contractual Services</b>	<b>\$257,877</b>	<b>\$361,824</b>	<b>\$362,490</b>	<b>\$425,520</b>	<b>18%</b>
Investment Services	\$2,460	\$1,824	\$2,490	\$4,020	120%
Other Contractual	\$255,416	\$360,000	\$360,000	\$421,500	17%
<b>Capital Outlay</b>	<b>\$8,798</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Programs and Projects	\$8,798	\$0	\$0	\$0	0%
<b>Other Costs</b>	<b>\$760</b>	<b>\$15,300</b>	<b>\$15,285</b>	<b>\$6,335</b>	<b>-59%</b>
Travel/Training	\$475	\$5,000	\$5,000	\$5,000	0%
Employee Wellness	\$0	\$10,000	\$10,000	\$1,000	-90%
Dues and Subscriptions	\$285	\$300	\$285	\$335	12%
<b>Health Fund Misc</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Health Claims Cost	\$0	\$0	\$0	\$0	0%

# Property Insurance and Risk Management

## Authorized Positions for Risk Management

Full Time Positions: 3.17

RISK MANAGEMENT SUPPORT TECH	1.00
RISK MANAGER	1.00
SAFETY SPECIALIST	1.00
SUPPORT SERVICES DIRECTOR	0.17

Property Insurance Fund Summary by Category	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>All Revenue</b>	<b>(\$1,936,354)</b>	<b>(\$2,787,687)</b>	<b>(\$2,839,512)</b>	<b>(\$3,345,053)</b>	<b>20%</b>
Intergovernmental	\$0	(\$10,000)	(\$10,000)	(\$10,000)	0%
Goods and Svcs Rev	(\$1,891,654)	(\$2,439,187)	(\$2,433,512)	(\$2,926,053)	20%
Misc Revenue	(\$44,700)	(\$338,500)	(\$396,000)	(\$409,000)	21%
<b>Expense</b>	<b>\$1,969,454</b>	<b>\$2,877,664</b>	<b>\$2,990,064</b>	<b>\$3,159,104</b>	<b>10%</b>
Personnel Services	\$297,285	\$353,651	\$347,976	\$367,069	4%
Materials & Supplies	\$56,794	\$627,775	\$507,152	\$317,200	-49%
Contractual Services	\$105,003	\$107,966	\$107,966	\$103,822	-4%
Capital Outlay	\$60,087	\$248,662	\$200,972	\$500,000	101%
Transfers Out	\$0	\$10,000	\$5,000	\$0	-100%
Other Costs	\$1,448,970	\$1,527,460	\$1,818,848	\$1,868,863	22%
Utility Expense	\$1,316	\$2,150	\$2,150	\$2,150	0%
<b>Property Insurance Fund Net Decrease (Increase)</b>	<b>\$33,100</b>	<b>\$89,977</b>	<b>\$150,552</b>	<b>(\$185,949)</b>	<b>-307%</b>

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Property Insurance Fund</b>	<b>(\$463,606)</b>	<b>(\$940,206)</b>	<b>(\$754,305)</b>	<b>(\$910,690)</b>	<b>-3%</b>
Intergovernmental	\$0	(\$10,000)	(\$10,000)	(\$10,000)	0%
State Grants	\$0	(\$10,000)	(\$10,000)	(\$10,000)	0%
Goods and Svcs Rev	(\$1,891,654)	(\$2,439,187)	(\$2,433,512)	(\$2,926,053)	20%
Interdepartmental Services	(\$1,891,654)	(\$2,439,187)	(\$2,433,512)	(\$2,926,053)	20%
Misc Revenue	(\$129,120)	(\$338,500)	(\$396,000)	(\$409,000)	21%
Interest Earned	\$33,853	\$0	\$0	\$0	0%
Misc. Revenue	(\$5,149)	(\$9,000)	(\$9,000)	(\$9,000)	0%
Reimbursements	(\$157,824)	(\$329,500)	(\$387,000)	(\$400,000)	21%
Contractual Services	\$77,106	\$79,500	\$79,500	\$79,500	0%
Legal Services	\$36,663	\$35,000	\$35,000	\$35,000	0%
Investment Services	\$43	\$0	\$0	\$0	0%
Testing	\$40,400	\$44,500	\$44,500	\$44,500	0%
Capital Outlay	\$47,905	\$248,662	\$200,000	\$500,000	101%
Improvements to Buildings	\$47,905	\$248,662	\$200,000	\$200,000	-20%
Light Equipment	\$0	\$0	\$0	\$300,000	999%
Transfers Out	\$0	\$10,000	\$5,000	\$0	-100%
Transfers Out	\$0	\$10,000	\$5,000	\$0	-100%
Other Costs	\$1,432,157	\$1,509,319	\$1,800,707	\$1,854,863	23%
Insurance/Bonds	\$1,432,157	\$1,509,319	\$1,800,707	\$1,854,863	23%

# City of Casper, Wyoming

	2022 Actual	2023 Revised	2023 Projected	2024 Adopted	% Change
<b>Risk Management</b>	<b>\$402,827</b>	<b>\$1,030,183</b>	<b>\$904,857</b>	<b>\$724,741</b>	<b>-30%</b>
<b>Personnel Services</b>	<b>\$297,285</b>	<b>\$353,651</b>	<b>\$347,976</b>	<b>\$367,069</b>	<b>4%</b>
Salaries and Wages - FT	\$191,119	\$234,055	\$230,027	\$246,555	5%
FICA/MC Contributions	\$15,058	\$17,647	\$17,031	\$18,264	3%
Retirement Contributions	\$20,157	\$24,574	\$23,742	\$25,455	4%
Workers Compensation	\$5,073	\$6,388	\$6,189	\$5,897	-8%
Health Insurance	\$60,179	\$64,169	\$64,169	\$64,169	0%
Other Insurance	\$771	\$1,480	\$1,480	\$1,649	11%
Other Employee Compensation	\$4,928	\$5,338	\$5,338	\$5,080	-5%
<b>Materials &amp; Supplies</b>	<b>\$56,794</b>	<b>\$627,775</b>	<b>\$507,152</b>	<b>\$317,200</b>	<b>-49%</b>
General Supplies and Materials	\$1,945	\$12,800	\$12,800	\$15,000	17%
Postage and Printing	\$398	\$500	\$500	\$500	0%
Furnishings	\$0	\$1,000	\$1,000	\$200	-80%
Books and Periodicals	\$0	\$200	\$200	\$1,250	525%
Technology Supplies	\$3,405	\$500	\$500	\$250	-50%
Maint/Repair (non contract)	\$51,047	\$612,775	\$492,152	\$300,000	-51%
<b>Contractual Services</b>	<b>\$27,897</b>	<b>\$28,466</b>	<b>\$28,466</b>	<b>\$24,322</b>	<b>-15%</b>
Consulting Services	\$0	\$0	\$0	\$3,600	999%
Internal Services	\$27,897	\$28,466	\$28,466	\$20,722	-27%
<b>Capital Outlay</b>	<b>\$12,182</b>	<b>\$0</b>	<b>\$972</b>	<b>\$0</b>	<b>0%</b>
Programs and Projects	\$12,182	\$0	\$972	\$0	0%
<b>Other Costs</b>	<b>\$7,354</b>	<b>\$18,141</b>	<b>\$18,141</b>	<b>\$14,000</b>	<b>-23%</b>
Travel/Training	\$5,783	\$5,841	\$5,841	\$7,500	28%
Dues and Subscriptions	\$1,571	\$9,300	\$9,300	\$4,000	-57%
Meeting Expenses	\$0	\$3,000	\$3,000	\$2,500	-17%
<b>Utility Expense</b>	<b>\$1,316</b>	<b>\$2,150</b>	<b>\$2,150</b>	<b>\$2,150</b>	<b>0%</b>
Communication	\$1,316	\$2,150	\$2,150	\$2,150	0%

# City of Casper, Wyoming

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## Glossary

**Accrual Basis:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity:** Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**Ad Valorem Taxes:** Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Appropriation:** A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation:** The valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

**Asset:** Resources, which have monetary value, owned or held by a government.

**Authorized Positions:** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance:** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balanced Budget:** Wyoming Statute 16-4-110 establishes that a municipality's expenditures must not exceed current revenues and proceeds plus undesignated fund balances.

**Bond:** A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**Bond - General Obligation (G.O.):** This type of bond is backed by the full faith, credit, and taxing power of the government.

**Bond - Revenue Bond:** This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**Bond Refinancing:** The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**Budget:** A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

**Budgetary Basis:** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar:** The schedule of key dates which a government follows in the preparation and adoption of the budget.



**Budgetary Control:** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets:** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget:** The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

**Capital Fund:** This fund type accounts for the acquisition, construction or improvement of major general government facilities and equipment.

**Capital Improvements:** Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Improvements Program (CIP):** A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Outlay:** Fixed assets which have a value of \$5000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project:** Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services:** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Debt Service:** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Debt Service Funds:** This fund type is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

**Department:** The organizational unit of government which is functionally unique in its delivery of services.

**Depreciation:** A term used to describe any method of attributing the historical or purchase cost of an asset across its useful life, roughly corresponding to normal wear and tear. The City of Casper budgets depreciation in order to build up savings for future capital replacements.

**Development-related Fees:** Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Disbursement:** The expenditures of monies from an account.

**Employee (or Fringe) Benefits:** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit.

**Enterprises:** These operations have business-type activities and charge user fees that pay for all or a significant portion of their operations.

**Enterprise Fund:** These funds are used to account for business-type activities by the local government.

**Expenditure:** The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Expense:** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Fiscal Policy:** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year:** A twelve-month period designated as the operating year for accounting and budgeting purposed in an organization. The City of Casper's fiscal year begins July 1, and end June 30.

**Fixed Assets:** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full-time Equivalent Position (FTE):** A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time typist working 20 hours per week would be the equivalent to a .5 of a full-time position.

**Fund:** A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance:** The excess of the assets of a fund over its liabilities, reserves, and carryover expenses.

# City of Casper, Wyoming

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**GAAP:** Generally Accepted Accounting Principles. Uniform minimum standards for financial and recording, encompassing the conventions, rules, procedures that define accepted accounting principles.

**General Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard-setting body for government entities.

**General Fund:** This fund is the City's general operating fund and is used to account for all transactions except those required to be accounted for in another fund. Primary expenditures are for general government, public safety, public works, community development and parks.

**Infrastructure:** The physical assets of a community (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers:** The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Funds:** These funds provide services that are used for City operations. These funds charge back the cost of their services to other user funds and departments, so that the functions that benefit from internal services account for the cost of those services.

**Levy:** To impose taxes for the support of government activities.

**Long-term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Modified Accrual Accounting:** A basis of accounting which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and available.

**Objective:** Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Obligations:** Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Revenue:** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses:** The cost for personnel, materials and equipment required for a department to function.

# City of Casper, Wyoming

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**Performance Measure:** Data collected to determine how effective or efficient a program is in achieving its objectives.

**Program:** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Reserve:** An account used either to set aside budgeted revenues that are not required for expenditures in the current budget year or to earmark revenues for a specific future purpose.

**Resolution:** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources:** Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue:** Sources of income, financing the operations of government.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

**Tax Levy:** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trust and Agency Fund:** Funds of this type account for assets held by the City in a trustee capacity. Each fund is established by state law, municipal ordinance, or resolution.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance:** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

# City of Casper, Wyoming

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## Acronyms and Abbreviations

1% #17	The seventeenth approval period by voters of an additional one
Sales Tax	cent sales tax
ACFR	Annual Comprehensive Financial Report
ARPA	American Rescue Plan Act of 2021
ACH	Automated Clearing House (ACH) is the name of an electronic network for financial transactions in the United States.
CAD	Computer Aided Dispatch
CALEA	Commission on Accreditation for Law Enforcement Agencies
CARES	Coronavirus Aid, Relief and Economic Security
CASA	Court Appointed Special Advocates of Natrona County is a non-profit organization
CDBG	Community Development Block Grant
CEU	Continuing Education
COLA	Cost of Living Adjustment
CPD	Casper Police Department
CPM	Center for Performance Measurement. A service provided by the International City/County Management Association.
CRM	Citizen Relationship Management system
CWRWS	Central Wyoming Regional Water Treatment System Joint Powers Board
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
FWC	Ford Wyoming Center
FFI	Fire Fighter I training certification
FFII	Fire Fighter II training certification
FICA	Federal Insurance Contributions Act (FICA) tax is a United States payroll tax imposed by the federal government
FTA	Federal Transit Authority
FWC	Ford Wyoming Center
FY	Fiscal Year
GIS	Geographic Information System
HPMS	Highway Performance Monitoring System
HR	Human Resources
HUD	Federal Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning System
ICMA	International City/County Management Association
IT	Information Technology
MPO	Metropolitan Planning Organization
MUNIS	The City's financial system. A product of Tyler Technologies.
NACA	National Animal Control Association
NCIC	National Crime Information Center
POS System	Point of Sale System
PSCC	Public Safety Communication Center
RM	Risk Management
SLIB	State Loan Investment Board
UCR	Uniform Crime Reports
VoIP	Voice over Internet Protocol

# City of Casper, Wyoming

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WWDC  
WWTP

Wyoming Water Development Commission  
Wastewater Treatment Plant