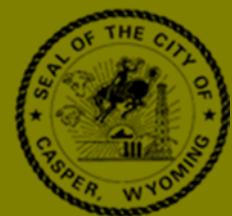


FY 2017 Adopted Budget



City of Casper, WY

July 1, 2016—June 30, 2017



NAVIGATING THE BUDGET DOCUMENT

From the Table of Contents, click on the section or page number for the section you would like to view, the link will take you directly to the beginning page of the section.

Click on the page number at the bottom of any page to return to the Table of Contents.

Table of Contents

City Council and City Officials	1
City Council FY 2017 Goals	4
Executive Summary	5
City Manager Budget Message	6
Long-Term Financial Plan	17
General Information	
Economic Information.....	22
City Organization Tree and Explanation of Structure.....	34
Relationship Between Funds and Departments.....	42
All Funds Summary	
All Funds Revenues & Expenditures	44
Capital Summary	68
Personnel Summary	88
Fund Reserves Summary	95
Debt Summary	104
General Fund	
General Fund Summary	108
General Fund Revenue	111
General Fund Cost Centers	127
City Council.....	128
City Manager.....	129
City Attorney.....	130
Municipal Court.....	131
Finance.....	132
Health, Social & Community Services.....	134
Human Resources.....	136
Planning.....	137
Code Enforcement.....	138
Police.....	139
Fire.....	141
Engineering.....	143
Streets.....	145
Cemetery.....	147
Fort Caspar.....	148
Parks.....	149
Transfers Out.....	151
Capital Funds	
Capital Funds Summary	153
Capital Projects.....	155
Capital Equipment.....	159
1% Local-Optional One Cent #13 Sales Tax.....	162
1% Local-Optional One Cent #14 Sales Tax.....	164
1% Local-Optional One Cent #15 Sales Tax.....	166
Opportunities Fund.....	170

Utility Enterprise Funds	
Utility Enterprise Funds Summary	172
Water Distribution.....	174
Water Treatment Plant	178
Sewer	181
Wastewater Treatment Plant.....	184
Refuse Collection	188
Balefill.....	192
Leisure Enterprise Funds	
Leisure Enterprise Funds Summary	197
Casper Events Center	199
Golf Course	202
Recreation Center	205
Aquatics.....	208
Ice Arena	211
Hogadon Ski Area	214
Other Enterprise Funds	
Parking Fund.....	218
Special Revenue Funds	
Special Revenue Funds Summary	221
Weed & Pest Control.....	223
Transit Services.....	225
Community Development Block Grant	227
Metropolitan Planning Organization	229
Police Grants.....	231
Special Fire Assistance	233
Redevelopment Loan Fund	234
Revolving Land Fund	235
Special Reserves Fund	236
Debt Service Funds.....	238
Internal Service Funds	
Internal Service Funds Summary	240
Fleet Maintenance Fund.....	242
Building & Structures	244
City Campus.....	246
Property & Liability Insurance Fund	248
Information Technology.....	250
Variable Services Fund	252
Trust & Agency Funds	
Trust & Agency Funds Summary	254
Perpetual Care	256
Metro Animal Services	259
Public Safety Communication Center.....	261
Employee Health Insurance Fund	263
Financial & Budget Policies	265
Glossary and Acronyms.....	278
Outside Agency Requests.....	282

City Council



Front Row: Shawn Johnson, Vice Mayor Steve Cathey, Mayor Daniel Sandoval, Scott Miller
Back Row: Charlie Powell, Bob Hopkins, Wayne Heili, Kenyne Humphrey, Ray Pacheco

City Officials



Left to right: Doug Follick, Leisure Services Director; Bill Luben, City Attorney; Tracey Belser, Assistant City Manager;
V.H. McDonald, City Manager; Liz Becher, Assistant City Manager; Jim Wetzel, Chief of Police;
Andrew Beamer, Public Services Director; Kenneth King, Fire Chief

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Casper, Wyoming** for its annual budget for the fiscal year beginning **July 1, 2015**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Casper
Wyoming**

For the Fiscal Year Beginning

July 1, 2015

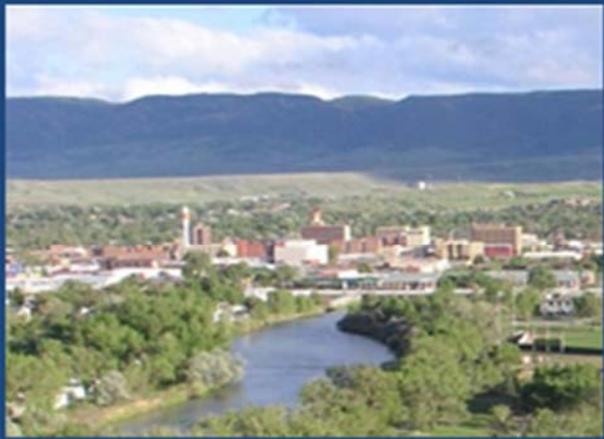
Executive Director



Council Goals

Fiscal Year 2017

The Casper City Council held a special goal-setting work session on February 2, 2015. At that meeting, the Council established the following three challenging goals.



Goal #1 Downtown:

The City of Casper will foster growth and prosperity of the City's core through infrastructure development, creating public spaces and supportive facilities.

- 21 actions taken since 5/5/2015



Goal # 2 Infrastructure:

The City of Casper will create the conditions for economic development by expanding and maintaining its physical assets and equipment, including streets, water lines, parking garages, fire stations, buildings and parks.

- 143 actions taken since 5/5/2015



Goal # 3 Recreation:

The City of Casper will support, maintain and upgrade its current recreational facilities and programs and develop recreational opportunities that provide citizens and visitors with a variety of affordable activities for all ages that serve to enhance quality of life.

- 55 actions taken since 5/5/2015

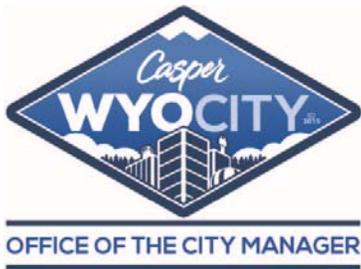
FY 2017 Adopted Budget Executive Summary

The following are highlights of the FY 2017 Adopted Budget:

<u>Item</u>	<u>Amount</u>	<u>% Change From Prior Year Budget</u>
○ Shift to Long-term Planning, Managing Change, and Continual Evaluation		
○ Total Revenues (Citywide, Net of Inter-fund Transactions)	\$122,317,380	-15%
○ Total Expenses (Citywide, Net of Inter-fund Transactions)	\$129,381,730	-41%
○ Net Impact (Due to spending of Reserves)*	-\$ 7,063,950	91%
○ Decrease in General Fund Revenues	-\$ 9,043,504	-17%
○ Decrease in General Fund Operating Expenses	-\$ 10,949,741	-19%
○ Decrease in Sales Tax	-\$ 7,916,948	-32%
○ Decrease in General Fund Transfers Out	-\$ 6,571,720	-52%
○ Use of Unallocated General Fund Reserves**	-\$ 954,997	-67%
○ Reduction in Travel and Training	-\$ 234,357	-43%
○ Reduction in Other Material and Supplies	-\$ 83,450	-26%
○ Reduction in Overtime	-\$ 147,061	-55%
○ Reduction in Office Supplies	-\$ 28,211	-26%
○ Lottery Proceeds	\$ 533,658	NA
○ Health, Social and Community Services-Reduction in support to community organizations	-\$ 23,766	- 2%
○ Above-the-Cap Mineral Revenue – 100% used for operations	\$ 3,351,243	-25%
○ Special Reserves Fund Transfer to General Fund	\$ 1,000,000	NA
○ No Cost of Living Increase (COLA)	\$ -	NA
○ No Health Insurance Increase	\$ -	NA
○ Council Goals (To be determined by City Council)	\$ -	NA
○ Platte River Trails Trust Operations	\$ 50,000	-
○ Established the Variable Services Fund – To Capture Costs for Uncontrollable Events	\$ 784,911	-

*The % change from prior year is 91% due to the decrease in capital projects budgeted for FY 2017.

** Includes savings from the Voluntary Retirement Incentive Plan. 25 of the 53 eligible employees have accepted the plan.



CITY OF CASPER

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Casper, WY 82601-1862
Phone: (307) 235-8224
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www.casperwy.gov

June 22, 2016

To Citizens of Casper:

I am pleased to present the City of Casper's FY17 Adopted Budget. The adopted City budget totals \$129,381,730, net of inter-fund transactions. This budget was adopted at a public hearing on June 21, 2016. It serves as the policy and operational guide for the City for the upcoming fiscal year, which begins on July 1, 2016 and ends on June 30, 2017.

Please note that this Budget Message focuses primarily on the General Fund and funds dependent upon the General Fund for operating subsidies. The costs of providing the broad range of services through the General Fund are funded by general revenue sources. These revenues consist primarily of taxes which are, to a great extent, not controlled by the City Council. Therefore, it is the General Fund that is most impacted by changes in revenues brought about by economic conditions.

The City's non-enterprise Capital Funds are also discussed due to the importance of the City's Capital Improvement Plan (CIP) and the revenue resources, primarily the very important Optional One Cent Sales Taxes, available to fund the CIP. Improvement, expansion and maintenance of Capital Assets, consisting of infrastructure, utility systems, passenger vehicles, heavy equipment and trucks, non-vehicle equipment used in operations and information systems, is essential to provide the level of services expected from the community. Also included in the budgets for some Capital Funds is funding provided to agencies and organizations within the community that provide additional services not already directly provided by the City.

RECAP OF FY 2016

It has been a challenging year. Oil and natural gas prices continue to be low and the coal and uranium industries have experienced a sharp decline. Economic conditions have significantly been impacted for the State of Wyoming as well as the local economies throughout the state. Declining energy revenues have impacted state government revenues to a point where during the last legislative session, the Governor and Legislature felt the need to cut a number of programs, including funding for local governments.

The economic slow-down has had a significant impact on Casper. During the last year, a number of local companies reduced the size of their work force. The unemployment rate for Casper reached 7.5% in April, up from 4.6% the prior year. General sales tax receipts for Casper through June, were 29.5% less than projected.

The FY 2016 General Fund Budget included fallback provisions in the amount of \$2.2 million to provide cost reductions in the event of a downturn. These reductions have been implemented; however, the shortfall of revenue has far exceeded this amount. It is estimated the City will spend approximately

\$6.6 million in reserves by the end of FY 2016. \$2.9 million of this was planned and approved within the FY 2016 budget. During that time Staff estimated FY 2015 reserves would exceed the required reserve policy by \$3.4 million. The FY 2015 actual reserves totaled \$28,237,902. This amount exceeded the required reserve policy of \$23,778,872, resulting in an excess of \$4,459,030.

The remaining \$4.3 million is the net effect of revenue shortfalls. To offset this shortfall, vacant positions were not filled, resulting in an estimated savings of \$2.4 million. In addition, the mid-year staffing requests and mid-year cost of living increases were cancelled resulting in an additional savings of \$0.3 million. An additional \$1.2 million of savings can be attributed to non-personnel operations savings while another \$0.6 million is the result of deferring priority 3 capital projects.

FY 2017 Adopted Budget

Overview

The FY 2017 Adopted Budget represents a continuation of adjusting costs to available resources. The challenge is that the service levels for a significant number of City services do not change appreciably unless there are changes in population. A corollary of that situation is that several services are geographically based, i.e. streets, parks, etc., for which services cannot be readily decreased because of the physical existence of these items. Consequently, the goal of the FY 2017 Adopted Budget is to simply ‘not jump into the deep end first’. Rather, because of the nature of the services provided by local government, if, as is the case of the City of Casper there exists resources to address economic changes over mid to long term horizons, it is best to make methodical changes in operations and services to align costs to available resources.

Long-Term Financial Planning

Recent and significant declines in revenues caused by the current economic conditions have highlighted the necessity to shift focus to long term financial planning. It is important to note long term planning must be part of local government management in all economic conditions. Staff has developed a ten year plan with revenue, expense, reserves and personnel levels. The focus of this plan is to manage through a potentially long-term economic decline by reducing costs and utilizing accumulated reserves. Admittedly, the long term plan becomes less accurate the further out a forecast is developed, but it provides guide posts for management to use in finding solutions and efficiencies to provide future service levels.

There are a series of actions recommended to allow the long term plan to be executed. City Council will be asked to approve an adjustment to the current reserve policy. Current policy states the General Fund must keep in reserves an amount equal to 50% of the operating expenses budgeted for the year. Government Finance Officers Association (GFOA) includes in their Best Practices a recommendation to maintain reserves at a minimum of two months (16.6%) of General Fund revenues or expenses, whichever is more predictable. This change would align City with GFOA Best Practices and recognize that fewer reserves will be necessary as expenses of all kind are decreased.

The Long-Term Financial Plan will provide a basis to monitor reserves and track the impacts of changes implemented. Continuous tracking of the City’s financial position is essential in order to align the cost of services to available resources. The Long-Term Financial Plan can be found on page 9 of the budget book.

FY 2017 Highlights

The following are highlights of the FY 2017 Requested Budget:

<u>Item</u>	<u>Amount</u>	<u>% Change From Prior Year Budget</u>
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○ Established the Variable Services Fund – To Capture Costs for Uncontrollable Events	\$ 784,911	-

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FY 2017 Details

FY 2017 Revenues

Mineral Revenues

Annually, the City receives a long established proportionate share, based on population, of Severance Taxes and Mineral Royalties collected at the state level. For FY 2017, the amounts to be received, respectively, are \$2,049,504 and \$2,075,177. Combined, this is a \$43,110, or 1.0% decrease.

The Wyoming Legislature allocates additional mineral taxes if there are adequate revenues to support the funding. The FY 2017-2018 State biennium currently provides for Above-the-Cap mineral taxes from State savings and there is a risk of loss after FY 2018. For long-term planning purposes, the City is assuming this funding will stop after FY 2018. This will be determined by the legislature in October of 2017. The City is anticipating the receipt of \$3,351,243 in both FY 2017 and FY 2018, it is recommended that the Above-the-Cap mineral money be used for General Fund operations. This is contrary to past practice, but is necessitated by the significant decline in general sales taxes. The legislature changed the distribution of these funds from one payment to twice per year.

The Above-the-Cap funding is of particular concern because the State funded this resource through expenditure of State reserves.

General Sales Taxes

General Sales Tax revenue has decreased greatly during FY 2016. The decrease has been experienced in all sectors of the economy but the largest decrease is in the energy related sector, in particular, the Mining sector decreased 74%. The forecast for FY 2016 is \$7.2 million, or 29%, less than budget. The FY 2017 budget is \$16.9 million, a \$0.8 million or 4% decrease from the FY 2016 estimate. Sales Tax receipts have somewhat stabilized in recent months allowing recent performance to be used to guide budgeting in FY 2017 for this category. Comparisons to inflation adjusted FY 2014 Sales Taxes receipts were also considered in developing the FY 2017 budget, as current economic conditions are similar to those experienced in FY 2004.

Fuel Taxes

The amount of Fuel Taxes revenue for FY 2017 consists of \$1,216,797 of Gasoline Tax and \$602,005 of Special Fuels Tax. In total, this represents a 9% decrease from the previous budget.

Property Taxes

Property Tax revenue is forecasted to be \$4,100,000 for FY 2017, a decrease of \$151,243 or 4% from the FY 2016 estimate. The decrease is based on current economic conditions resulting in stagnant property values.

Franchise Taxes

Franchise Tax revenue is expected to be \$3,656,032. This represents a \$190,568 or 5% decrease from previous budget. Electric Franchise Fees are estimated to be less than budgeted for FY 2016.

The General Fund does not receive the additional 1% Franchise Fee assessed to Rocky Mountain Power. Instead, this revenue is budgeted in the Special Reserves Fund within the Special Revenue section of funds.

Lottery

The Wyoming Lottery is anticipated to make payments to the State to distribute to cities and counties. The amount distributed to cities and counties will be capped at \$6,000,000 per year. The amount given to a particular city or county will be determined by its percentage of sales relative to the entire state. The City has forecast its share to be \$533,658 for FY 2017 based on early projections of the City's share of State's totals.

Permits

Licenses and Permits revenue is forecast to be \$829,003, a 36% decrease from the FY 2016 budget. The amount forecast is 15% lower than our FY 2016 estimate as recent activity in this area has decreased rapidly. The largest decrease from budget is a \$350,000 decrease in building permits is due to expected lower anticipated building activity.

Charges for Services

The budget in this area is \$3,944,301 and represents a 6% decrease from FY 2016 budget. Included in the category are Plan Check Fees that are anticipated to decrease by \$100,000 due to lower than anticipated activity. Administrative Fees, charges made by the General Fund to other funds, are decreased by \$97,280.

Interest Rates

For FY 2017, interest income is forecast to be \$263,000. Although the Federal Reserve Bank raised the Federal Funds rate in December of 2015 by 0.25%, interest rates are historically low. The slightly higher interest rates are forecast to be offset by a decrease in funds contained within the investment pool.

The low interest rates create another issue for the General Fund. The City's Perpetual Care Fund does not generate enough interest income to provide the operating subsidies to certain funds. Therefore, the General Fund makes up the difference out of other revenue.

FY2017 Expenditures

Personnel-Staffing

Total full-time staffing is budgeted to decrease in FY 2017. As employees leave employment with the City, vacancies are not filled unless identified as critical and approved by the City Manager. The following vacancies (47) were not re-budgeted in FY 2017:

- General Fund
 - City Manager's Office
 - Assistant City Manager
 - City Attorney's Office
 - Paralegal
 - Municipal Court
 - Municipal Court Manager
 - Customer Service Representative
 - Court Clerk
 - Court Bailiff (2)
 - Finance
 - Administrative Support Tech
 - Planning
 - Urban Renewal Planner
 - Police
 - Police Captain
 - Police Lieutenant
 - Police Officer
 - Community Services Officer
 - Fire
 - Community Risk Reduction Officer
 - Fire Engineer
 - Code Enforcement
 - Building/Code Enforcement Manager
 - Building Inspector II
 - Engineering
 - City Surveyor
 - Streets
 - Equipment Operator I (3)
 - Equipment Operator II (4)
 - Signal Tech
 - Parks
 - Municipal Worker II (2)
- Fleet Maintenance
 - Mechanic II (3)
 - Mechanic III
- Buildings & Structures
 - Custodial Maintenance Worker (2)

- Building Maintenance Worker II
 - Buildings & Structures Manager
- Hogadon
 - Administrative Assistant II
- Municipal Golf
 - Special Facilities Manager
 - Golf Course Assistant Superintendent
- Ice Arena
 - Custodial Maintenance Worker II
- Casper Events Center
 - Events Center Manager
 - Food Service Coordinator
- Property and Liability Insurance
 - Injury Claims Coordinator
- Water
 - Assistant Public Services Director
 - Utilities Operations Manager
- Wastewater Treatment Plant
 - WWTP Lead Operator
- Balefill
 - Equipment Operator II

All of these vacancies, with the exception of the positions in Water, Wastewater Treatment Plant and Balefill, provide cost reduction to the General Fund. The duties of these positions have been reassigned or, in some cases, outsourced to a limited extent.

A voluntary retirement incentive package was developed and offered to eligible employees. 25 employees have accepted the plan and are included in the list of 47 positions not re budgeted. This is a portion of the anticipated cost reduction during FY 2017.

Overtime is anticipated to decrease by \$63,933 or 8.4% from the FY 2016 estimate for General Fund and General Fund Dependent Funds. Management of overtime funds for Streets (snow removal), Police and Fire will be enhanced by the creation of a Variable Services Fund. This fund will account for events, such as snow storms and crime investigations, where the timing and frequency cannot be predicted while the standard, regular overtime can be managed in the Streets, Police and Fire funds.

Personnel-Compensation

There is no COLA increase included in the FY 2017 Budget.

Personnel-Benefits

There is no health insurance premium increase included in the FY 2017 Budget.

The City's Workers' Compensation premiums rates have decreased for FY 2016 due to rate experiences working through the City's rating period with fewer claims and other eligible discounts obtained by

OSHA consultations. In recent years the rate increased significantly as a result of an experience charge that takes into account the active cases and the case reserves within a rolling three-year period. This significantly impacted the General Fund for several years by prior years' activity. This continued impact is contrary to the notion that government funds should be measured by the available resources in any given year and not have to shoulder the burden of prior year costs. To smooth the impact these fluctuations have on General Fund cost centers and its dependent funds, Workers' Compensation Insurance costs are funded as a lump sum item budgeted as a single transfer from the General Fund to the Property and Liability Insurance Fund of \$330,139, a significant decrease from prior years.

Contractual Services and Material and Supplies

Budgets for Travel and Training, Office Supplies and Materials and Supplies were adjusted downwards to provide new benchmarks for managers to work towards. The reductions from previous budget vary by department as the new benchmarks were based on actual usage rates instead of previous budget amounts.

The following increases are reflected in the FY 2017 Adopted Budget:

- Utility services for both increased usage and rates, with some offsets due to energy efficiency improvements.
- Insurance & Bonds for increased premiums assessed by the Wyoming Association of Risk Managers (WARM) liability and property pool and reassessment of individual cost centers' cost allocation.

Various cost centers may have experienced appreciable changes in Interdepartmental Services charges. These costs are charges for services provided by service operations, such as the Central Garage, Buildings & Structures and Information Technologies (IT). These charges are determined based on the level of services provided to the cost center over a moving three-year period. If a cost center's usage is decreasing, that center's charges will decrease as the three-year average begins to decline. Likewise, increased usage results in raising the interdepartmental charges.

Other Expenses

These items are within the City Council cost center:

National Development Council	\$ 5,000
Spay and Neuter Event	5,000
Quarterly Community Newsletter	8,000
REV3 Race	10,000
Platte River Revival	15,000
Platte River Parkway Trust Operating Fund	50,000
CNFR	44,000
Community Promotions	103,500
(Budgeted in Health, Social & Community Services)	

A 10% decrease in outside agency funding budgeted in Health, Social & Community Services is being recommended.

Decreases/Increases in funding for various Other Expense accounts are discussed in the highlights of individual cost centers.

Transfers

For FY 2017, subsidy transfers to funds supported by the General Fund will increase \$403,853, or 7.0%, from the estimated levels for FY 2016. This is partially due to vacancies in Public Safety Communications Center (PSCC). The vacancies reduce the necessary transfer from General Fund to PSCC in FY 2016. However, City intends to fill these vacancies and that will require an increased transfer to PSCC in FY 2017.

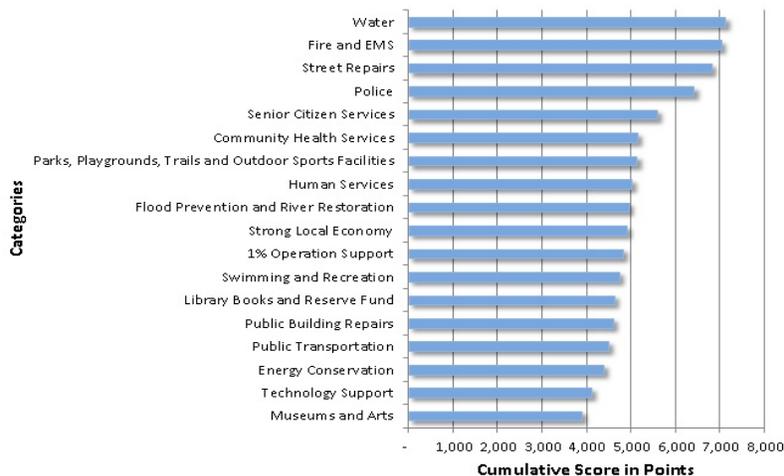
A one-time transfer to the newly created Variable Events Fund has been added. This fund was established to capture uncontrollable expenditures such as snow removal costs. Police and Fire overtime for uncontrollable events have also been added to this fund.

Capital

Due to the current economic climate, spending for capital projects has decreased significantly. However, it is crucial to continue capital improvements during times such as this in order to assist the local economy and maintain city assets.

One of the main resources available for capital is Optional One Cent #15 funds. Unfortunately, receipts have also experienced a significant decline due to the current economic conditions. As of June of 2016, sales tax receipts were down approximately 29.5% from planned and 27.4% from the same time the prior year. Due to this shortfall and the projected economic decline, allocation to projects funded with One Cent monies were adjusted. If economic conditions remain unchanged the City could experience a shortfall of approximately \$13.7M in receipts from One Cent #15.

Staff is recommending adjusting projects according to the importance placed on each category as a result of the One Cent #15 Citizens Survey (below).



The following projects were put on hold until another funding source is identified, with potential funding, at the City Council’s discretion, coming from the Opportunity Fund:

Phase III Fort Caspar Neighborhood Street Reconstruction	\$6,000,000
Poplar Street (I-25 to First Street Bridge)	800,000
Parking Lot Improvements	<u>700,000</u>
Total	\$7,500,000

Projects were reviewed with Department Heads. There were several projects that had a lower priority in the 1% 15 Survey that are recommended to be put on hold with no identified alternative funding which included:

Transfer in to Perpetual Care Savings	\$3,000,000
Dempsey Acres Interceptor	750,000
Overhead Cranes (2) for the Casper Service Center	500,000
Tani Field Landscaping	25,000
Golf Course Detention Ponds Formalizing	25,000
Eastside Substation for Police	15,000
Police Network Connectivity to Marathon Building	<u>10,000</u>
Total	\$4,325,000

The following roof projects are recommended to be cancelled. These roofs were repaired and the warranties are in the process of being extended for 10 years:

City Hall Roof Replacement	\$ 125,000
Roof Replacement Clubhouse	65,000
Roof Replacement – Fort Caspar Museum	<u>55,000</u>
Total	\$ 245,000

Savings from the Optional One Cent #13 projects will be used to offset the remaining deficit. Currently, there is approximately \$1.7M available. The FY 2017 Adopted Budget includes a transfer of \$1.2M from this fund for capital projects. Optional One Cent #15 Revenues will be monitored closely, capital projects will be delayed or adjusted as necessary.

CONCLUSION

The FY 2017 Adopted Budget represents a significant decrease in anticipated revenues compared to that experienced in recent years. The Long-term Financial Plan allows adjustments to spending and services to be spread over a ten year period, with an intention of a gradual change in service levels over time. Actual results versus the Plan will continually be updated to reflect changes in revenues and expenditures going forward.

Fortunately, the City Council has maintained adequate General Fund reserves that will provide resources to make the necessary adjustments over time, allowing time to develop and make the necessary changes in services.

I recognize, appreciate and thank all of the individuals who have worked on this budget. The department heads are commended for submitting reasonable requests, enabling an efficient and effective budget preparation process. Staff in the Finance Division of the Administrative Services Department, specifically Cassia Smith, Budget Administrator and her staff, and City Manager's Office worked long hours to produce the information needed to facilitate the budget preparation, review, make final recommendations, and produce the FY 2017 Adopted Budget document.

Sincerely,



V.H. McDonald
City Manager

Note About Budget Development

Cost center budgets are developed on a semi status quo basis to the budget of the previous year. This process allows for increases in uncontrollable costs such as utilities, insurances, and third-party employee benefits.

Preparation of the FY 2017 Adopted Budget began with Budget staff developing the full-time personnel cost projections for each cost center. Budget staff then met with the management of each cost center, including the relevant department head, to review the projections. During the review, the full-time staff projections are adjusted for any known issues such as confirmed retirements and resignations, which will impact the ensuing year budget. Also during these reviews, the part-time staffing levels are determined and costs are developed. Budget staff then enters all personnel budgets into the central budget system.

Upon completion of the personnel budgets, the central budget system is opened for departments' administrative staff to enter the balance of each cost centers'/funds' budget increases for adopted expansion of service, including increases in staffing levels. Additions of non-personnel costs are not included in the initial personnel budget preparation. Any expansion of service increases are presented to the City Manager, who considers the merit of each increase and determines if the increase should be included in the adopted budget. Simultaneously to the development of the cost center budgets, initial estimates of General Fund revenues are developed and refined as additional months' revenues are received.

Long-Term Financial Plan



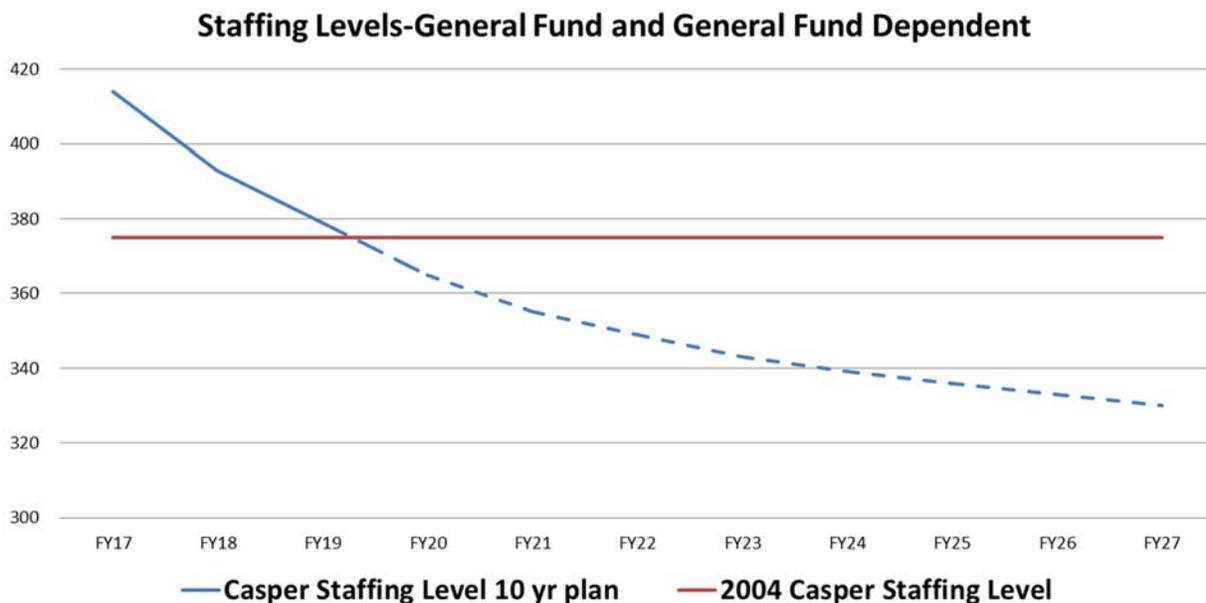
Long-term Financial Forecast and Plan City of Casper

Recent declines in revenues caused by economic conditions have highlighted the necessity to shift focus to long term financial planning. However, long term financial planning must be part of government management in all economic conditions. Staff has developed a ten year financial plan. The long term plan is based on historic revenue and spending patterns. The General Fund’s reserves level allows careful consideration to be given to potential adjustments and spread these adjustments over a ten year period, thus resulting in a gradual change in service levels, if necessary, over time. The focus of this 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.

In order to align this plan with policies in place, Staff is recommending a change to the reserve policy to adopt the reserve standards established by the Government Finance Officers Association, which recommends at least two (2) months of expenses or revenues, be held as reserves in the General Fund. The long-term plan includes this new reserve level (approximately \$7.5M) and projects the number of years the City’s reserves can be expended before reaching this level.

It has been determined the current economic conditions are comparable to those experienced in FY 2004. An analysis of revenues, expenditures and staffing levels, comparing FY 2004 and FY 2016 was completed. All FY 2004 results were adjusted to reflect inflation. Revenues, specifically Sales Tax, between both years were similar.

Because personnel expenses range from 70% - 80% of the City’s operating costs, reducing personnel costs is the initial focus necessary to meet the decline in revenue. Using FY 2004 as a reference, the current staffing level for general fund and general fund dependent funds is currently 438 while the budget in FY 2004 was 375. The long-term plan reflects a decrease of 47 positions for FY 2017, 23 as a result of vacancies during FY 2016 and 24 as a result of the voluntary retirement incentive program offered to qualifying employees. The following graph depicts the future staffing changes necessary if economic conditions remain the same.



The long-term plan would decrease our current staffing levels to the FY 2004 levels by FY 2020. Outsourcing of non-labor expenses will also be considered. Overall, the Financial Plan assumes the revenues will decrease while expenses will rise slightly.

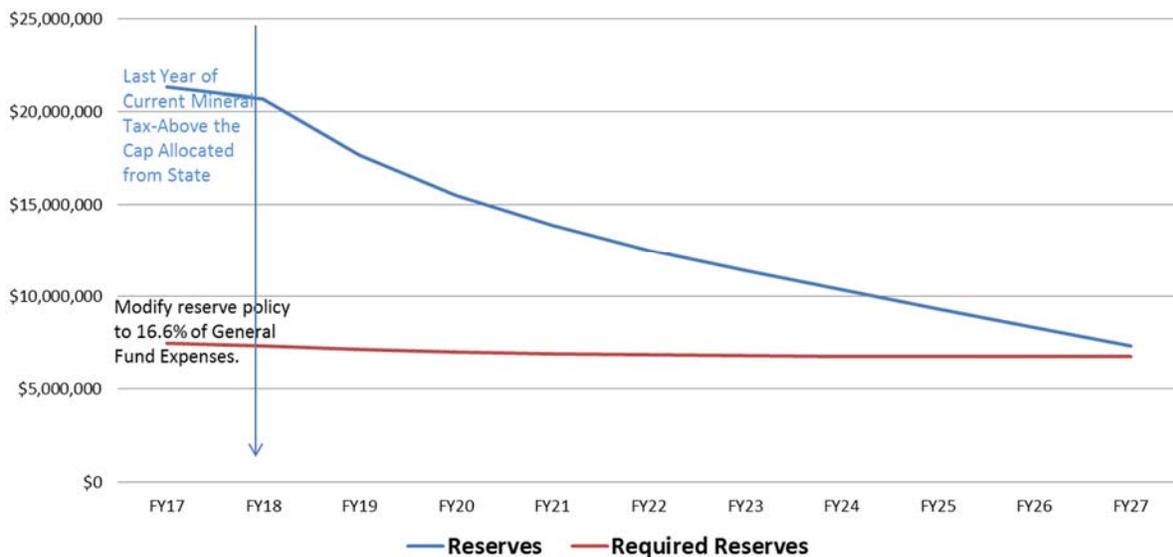
The practicality of reducing staff levels to cut costs is limited. If economic conditions continue to decline, other actions may be required. Not necessarily in order of implementation, the following actions will be considered:

- Internal Consolidation of Operations and Services
- Outsourcing/Privatization of Services
- Decrease/Elimination of Services
- Pay and Benefit Reductions

The chart below illustrates the Long-Term Financial Plan. It is important to note, this is an affordability plan and staffing levels in later years may not be realistic when trying to meet service demands. Future staffing levels are predicated on estimated resources available. Actual staffing levels in the future will be dependent on the level of services required, the rates of pay and benefit costs.

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 decline will affect future service needs, the required resources and staffing needed to meet these needs. When formulating the FY 2017 Adopted Budget, Staff did not yet see an appreciable reduction in the demand for services. This may change in future years when the impact of this downturn becomes clearer.

General Fund Reserves/Services Plan



As a result of the voluntary retirement incentive plan, 24 positions were not included in the FY 2017, this brings the total position reduction to 47 for FY 2017. The goal is not to refill any of the positions of employees who accepted the retirement offer, however, some positions may need to be refilled in order to maintain service levels. Currently, this plan assumes the required number of personnel reductions can be

attained through retirements and normal attrition. City leadership may need to explore additional options if this is not the case.

Non-personnel areas were also reviewed for potential reductions. The budgets for Travel and Training, Office Supplies, and Materials and Supplies were adjusted downwards to provide new benchmarks for managers to work towards. The reductions from previous budget vary by department as the new benchmarks were based on actual usage rates instead of previous budget amounts.

The available revenues, mainly Above-the-Cap funding and the spending rate of reserves are the keys to the execution of the long-term plan. The FY17-18 State biennium currently provides for Above-the-Cap mineral taxes. The City is anticipating the receipt of \$3,351,243 in both FY17 and FY18 and these funds will be used for City operations in both years. Previously, these funds were used primarily for Capital funding. The long-term plan assumes these funds will no longer be distributed after FY 2018 due to the State funding this revenue resource from its reserves and the uncertain future of energy revenues. Staff has been informed that the second payment for FY 2017 may not occur if State level revenues continue to decline.

In addition, the Plan includes a one-time \$1,000,000 transferred from the Special Reserves fund. This will be a one-time only transfer and will occur in FY 2017. This equates to approximately thirteen jobs to continue the delivery of service. The Special Reserves fund consists of a portion of the electric franchise fee collected from Rocky Mountain Power. Utilizing the Above-the-Cap funding and the transfer from the Special Reserves Fund for operations will provide time to evaluate future possibilities and assist in the gradual transition to new service levels.

Going forward, budget versus actual results will be evaluated and reported to the City Manager monthly by the department heads. This will allow the Financial Plan to be continuously monitored and costs adjusted as conditions change. This shift in focusing on long-term planning will allow management to address service demands and affordability while continuously adjusting operations to meet these demands.

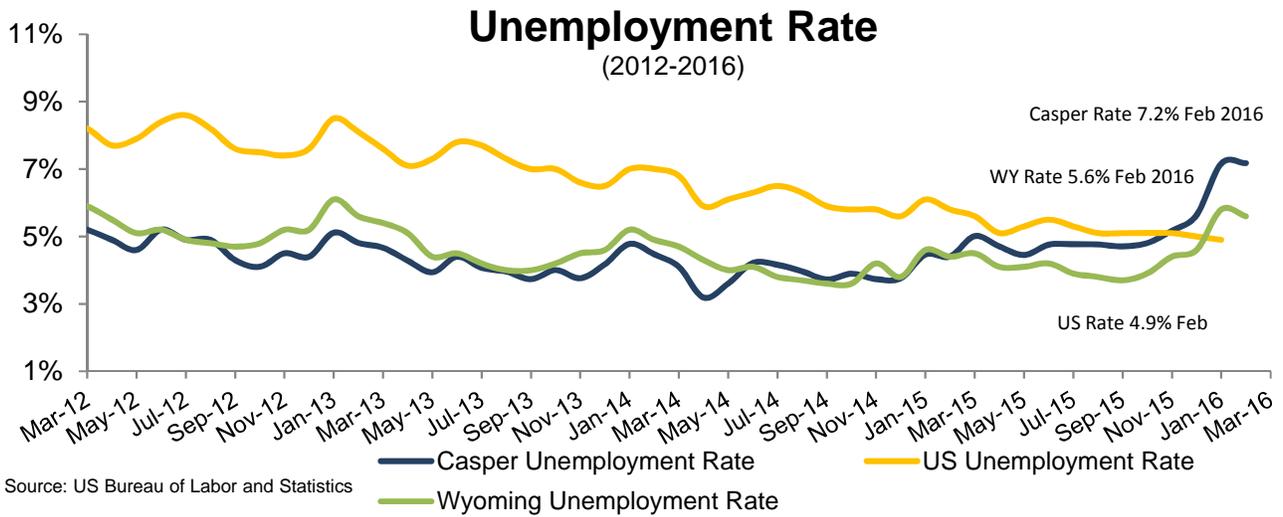
General Information

Economic Information City

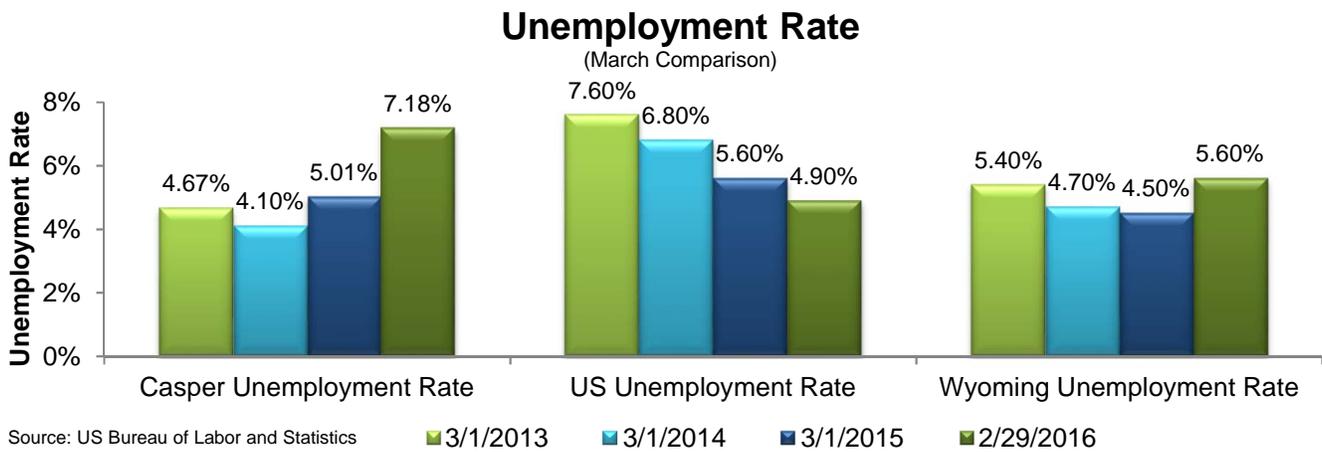
Organization



Community Economic Indicators- Jobs



The unemployment rate in the Casper Metropolitan Statistical Area has increased dramatically in recent months. The local unemployment rate is higher than the United States unemployment rate by approximately 2.3%. The local unemployment rate is higher than pre-recession levels which indicates an impacted economy.

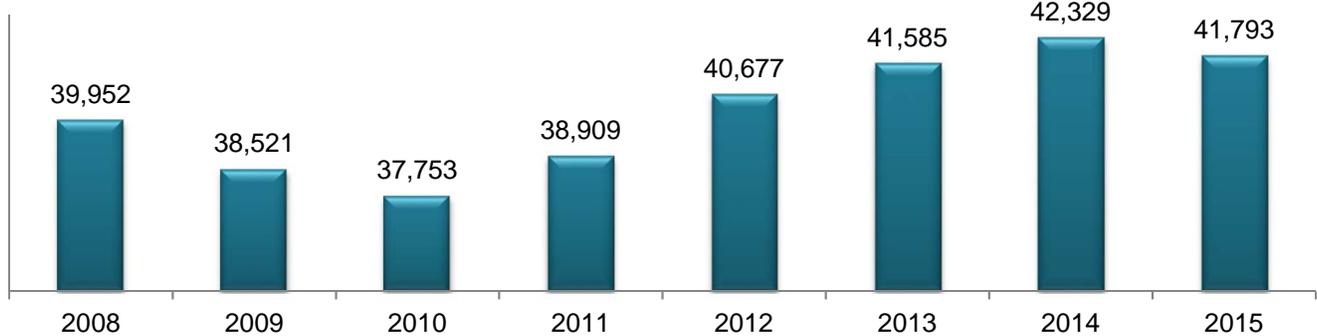


The unemployment rate as of March when compared to prior years shows an increase and indicates an employment decrease. Since March 2013 unemployment has ranged from 4.10% to 7.18%. The Casper MSA employment participation rate is 70.1% which is greater than the United States participation rate of 62.50%. Historically, the average Casper MSA employment participation rate has been around 74.5% while the United States participation rate has been 62.5%.

Community Economic Indicators- Jobs

Total Employment in Natrona County

(As Sep 30, 2015)

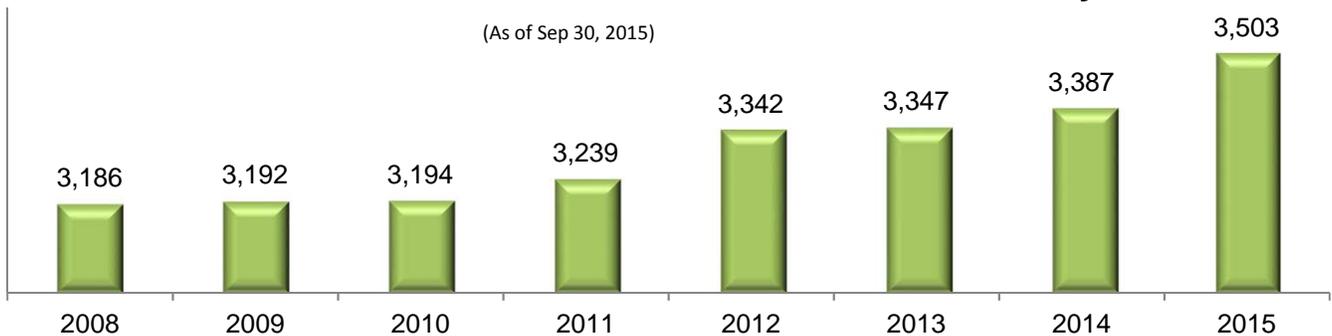


Source: US Bureau of Labor and Statistics

Total employment in Natrona County has increased annually by 1% since 2008. However, employment declined for the first time in 5 years. With the energy industry outlook continuing to be uncertain, the total employment in Natrona County may continue to decrease.

Number of Businesses in Natrona County

(As of Sep 30, 2015)



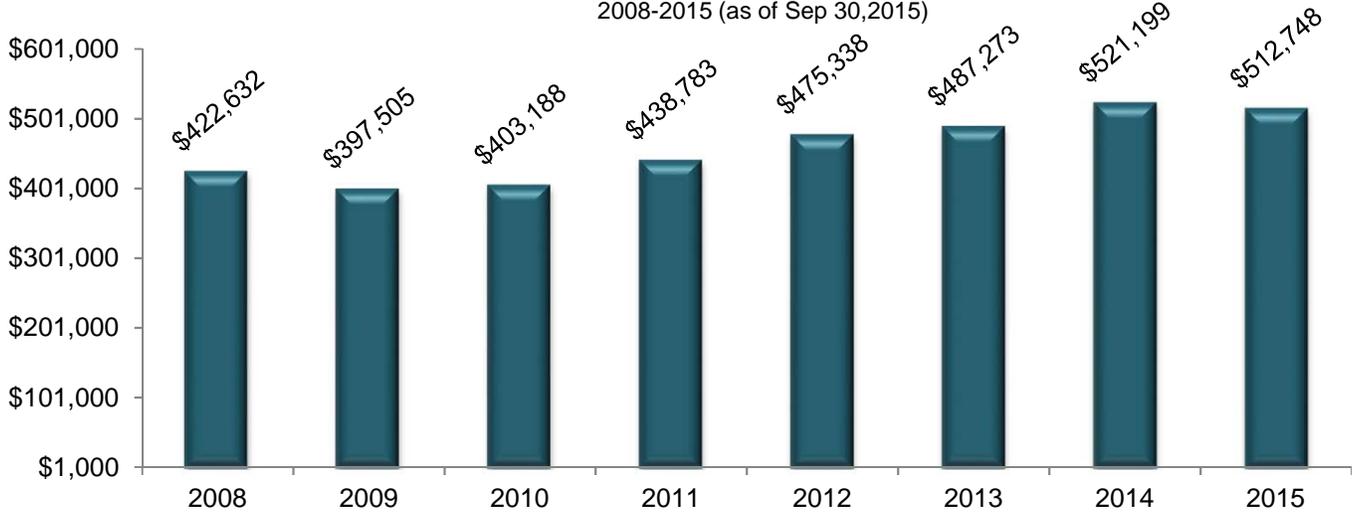
Source: US Bureau of Labor and Statistics

The growth in the number of businesses has increased annually by 1.3% since 2008, but are tempered with the uncertainty of jobs affected by energy fluctuations. The increase in businesses will be dependent on solid economic progress on the state and national level.

Community Economic Indicators- Income & Inflation

Natrona County Average Total Wages

2008-2015 (as of Sep 30, 2015)



Source: US Bureau of Labor and Statistics

Average total wages in Natrona County have increased rapidly since 2006. This was fueled by an increase in energy related jobs which require skilled workers. Wages decreased by 5.6% in 2015 while employment dropped 1.9%. This indicates a reduction in higher paid jobs.

Central Wyoming Regional Inflation Rate

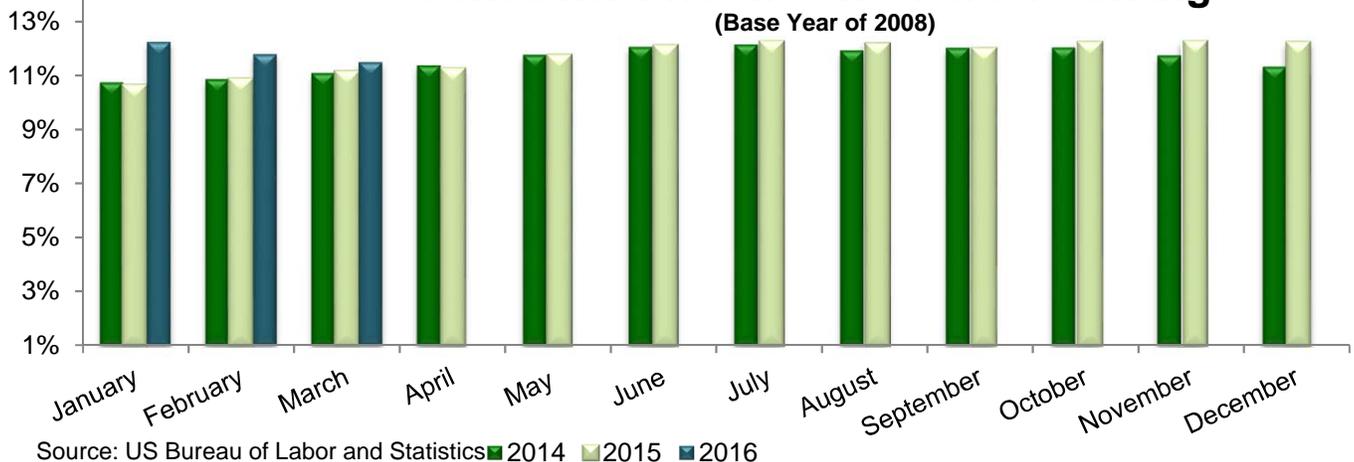


Source: Wyoming Department of Administration & Information (Economic Analysis Division)

The Central Wyoming Regional Inflation rate has decreased over the past 3 years. The current rate is low and follows job reduction and decreased economic activity.

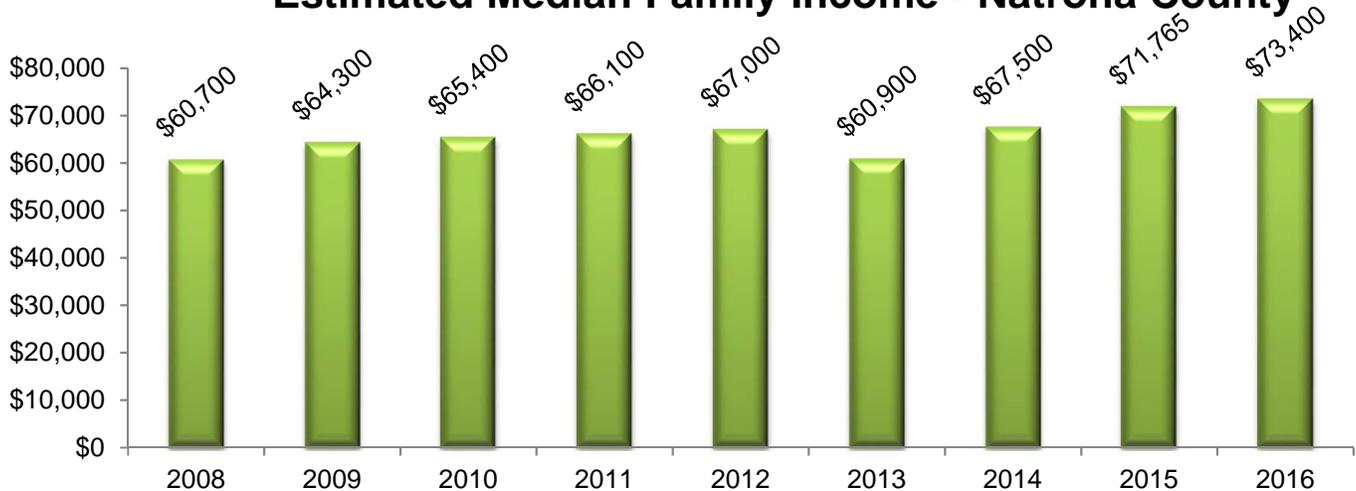
Community Economic Indicators - Income & Inflation

Consumer Price Index - Percent Change



The consumer price index is up by 12.2% since January 2008 and remains high when compared to previous years. If the energy sector continues to struggle, the CPI may decrease.

Estimated Median Family Income - Natrona County



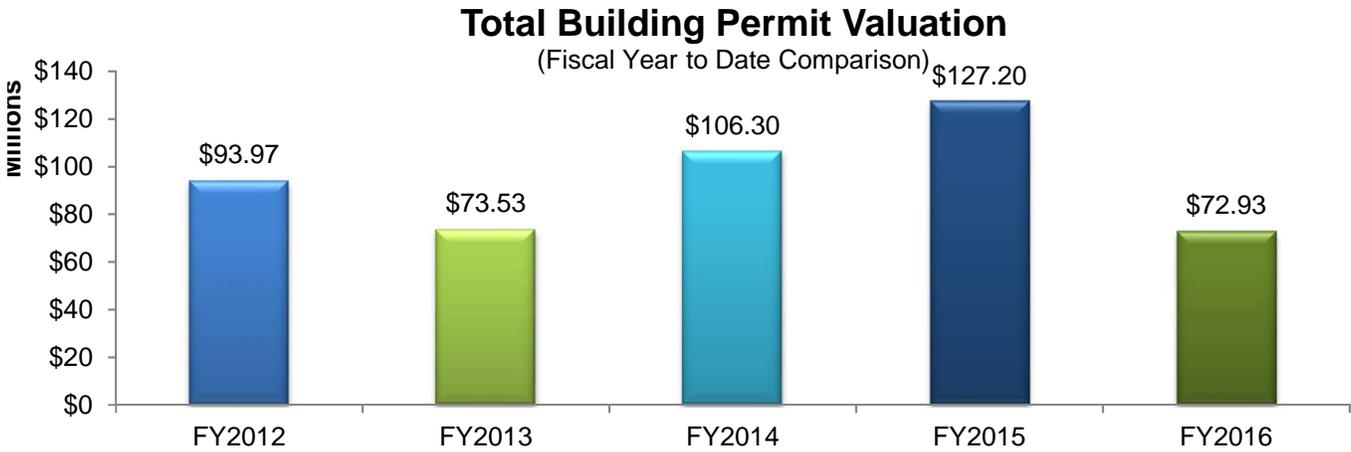
Source: US Department of Housing and Urban Development

Estimated median family income has continued to rise in Natrona County since 2008. This indicator is estimated by the United States Department of Housing and Urban Development at the beginning of calendar year for housing eligibility. The decrease from 2012 to 2013 can be explained by the calculation method used during this year.

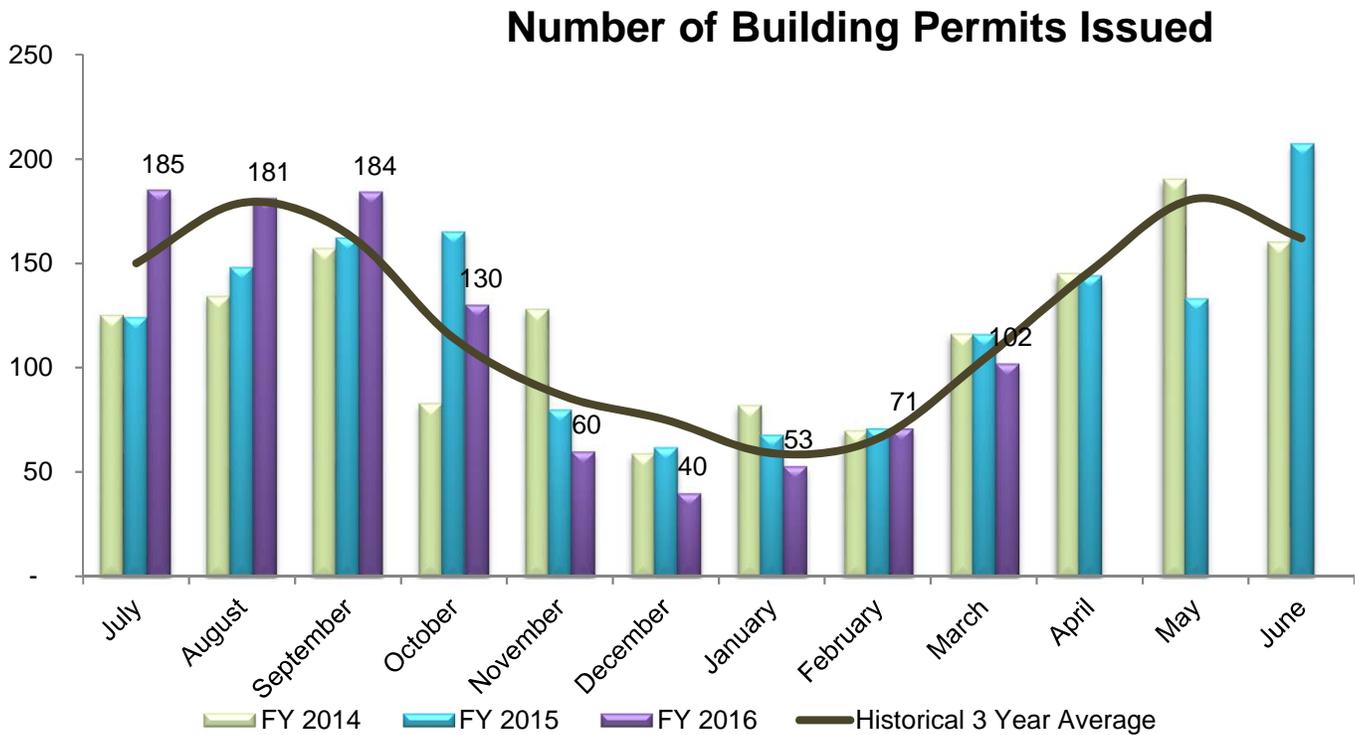
For the calculation method for 2016

visit: <https://www.huduser.gov/portal/datasets/il/il2016/2016MedCalc.odn>

Community Economic Indicators - Building Permits



The total valuation in FY2016 of building permits are much lower since FY2014. A slowing of new construction projects are reflected in the FY2016 numbers.



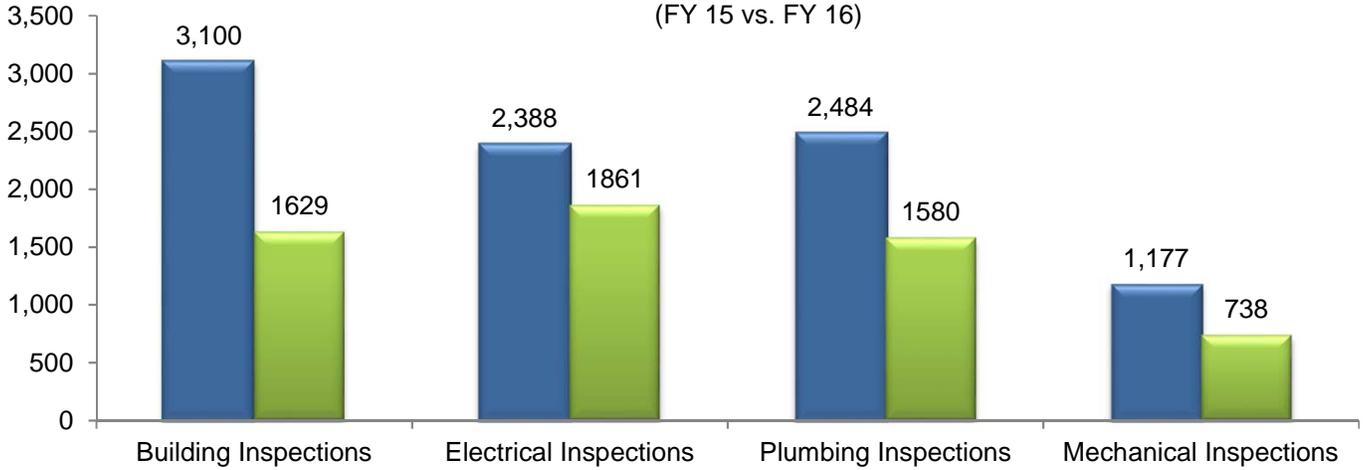
Building permits are generally in line with the average trend shown with the exception of increased permits issued early in FY16.

Community Economic Indicators - Building Permits

Inspections By Category

FYTD Comparison
(FY 15 vs. FY 16)

■ FY 15 ■ FY 16



When compared to last fiscal year at the same point in time, overall inspections are down.

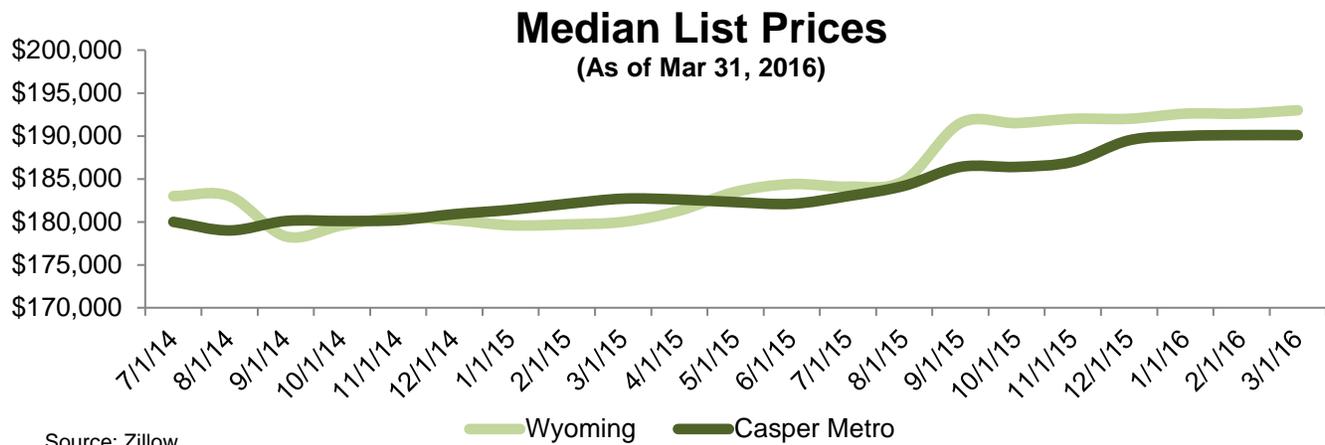
Monthly Building Permit Valuation

(March Comparison)

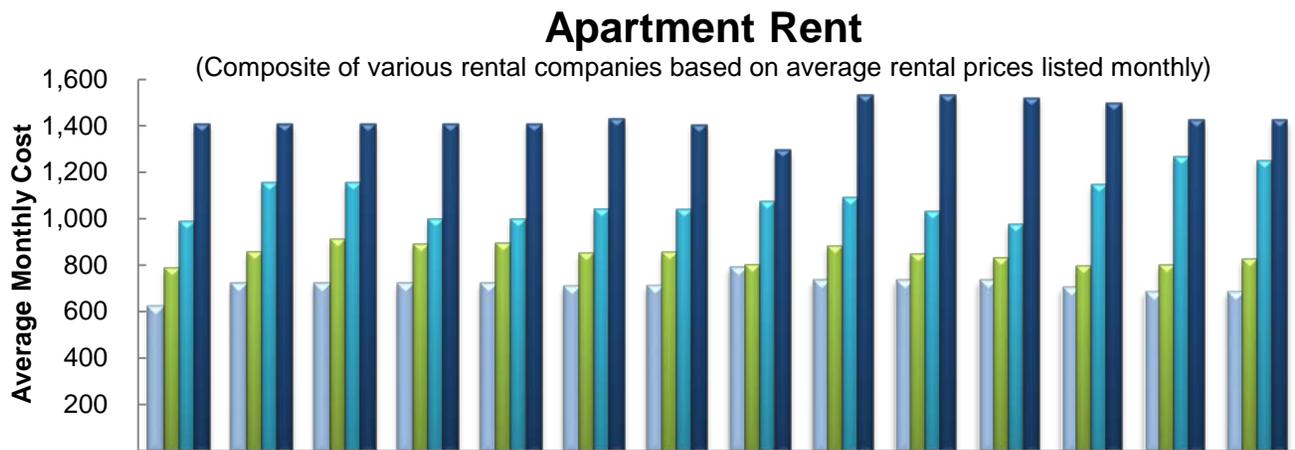


The March monthly building permit valuation has decreased consistently with a significant decrease from FY2012 to FY2013. FY2016 has slightly reversed the decline.

Community Economic Indicators-Housing



Recently, the housing market in Casper has become stagnant regarding prices. The average single family home price in the Casper MSA is lower than the Wyoming average (excluding Teton County).



	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
Efficiency	619	718	718	718	718	706	708	787	732	732	731	700	681	681
1 Bedroom	787	854	913	892	898	852	855	800	883	847	832	797	801	826
2 Bedroom	987	1,155	1,155	998	998	1,041	1,042	1,075	1092	1031	977	1146	1268	1252
3 Bedroom	1,410	1,410	1,410	1,410	1,410	1,430	1,406	1,296	1535	1535	1522	1500	1425	1425

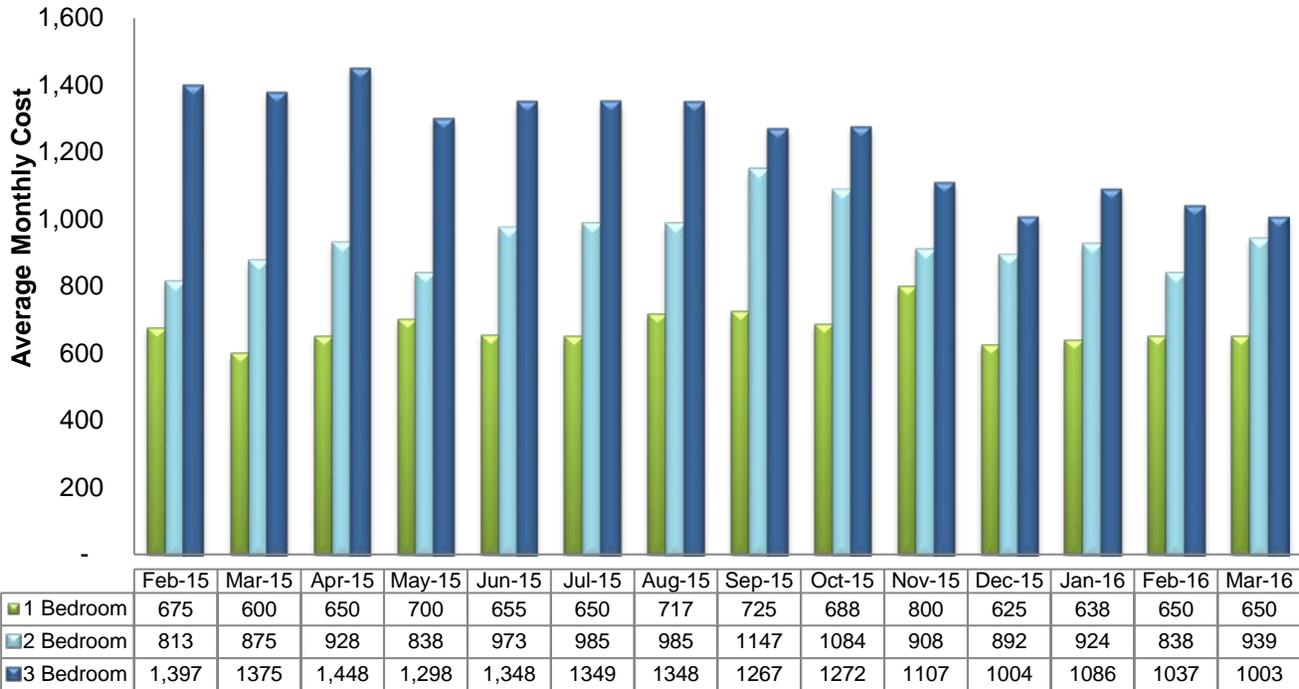
Sources: www.apartmentguide.com and www.csirealty.com

The average apartment rent has increased over the past year. New apartment complexes have been built in the community which may cause rental prices to decrease due to supply reaching the demand levels. It is believed occupancy rates have decreased in recent months. The number of vacant apartment units is generally centered on the higher end of the cost

Community Economic Indicators-Housing

Single Family Home Rent

(Composite of various rental companies based on average rental prices listed monthly)



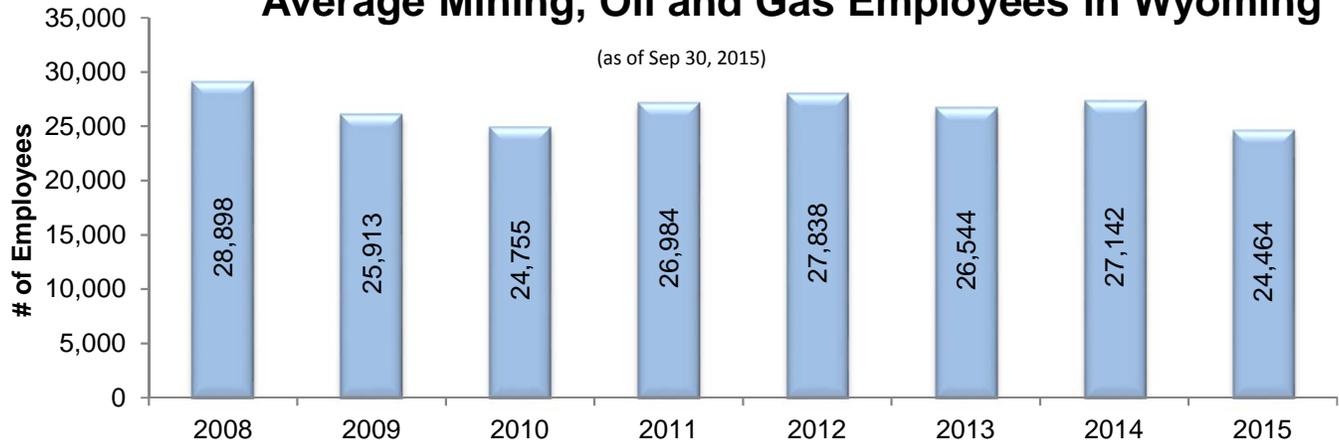
Sources: trib.com/ads, www.zillow.com, realestateincasper.com, and www.csirealty.com

Single family rental homes have decreased in price, specifically those with three bedrooms or more. Families moving to Casper prefer to find houses where they will have enough room for their children as well. Therefore, houses are more appealing to these families than apartments. During the past year, the price gap between two and three bedroom homes decreased from \$584 to \$64.

Community Economic Indicators-Energy

All data in this section is from the U.S. Energy Information Administration

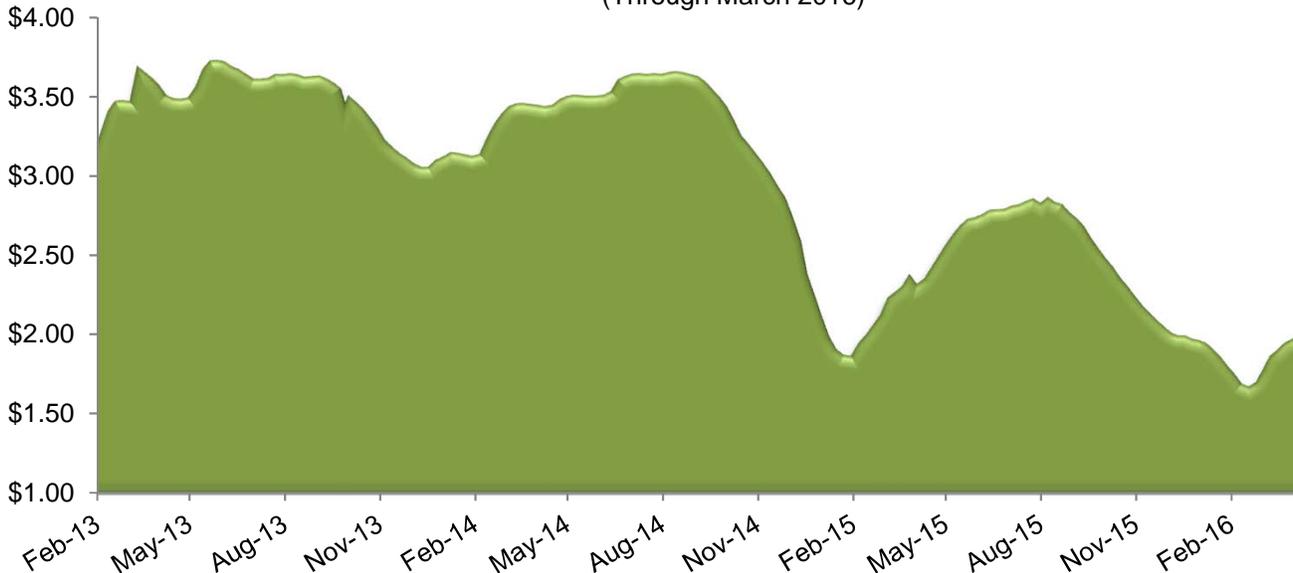
Average Mining, Oil and Gas Employees in Wyoming



The energy industry continues to employ a large number of employees in Wyoming. The highest employment numbers were seen in 2008. Since 2011, employment levels have been generally flat with a decreasing trend during 2015. This decreasing trend could be due to falling of energy commodity prices.

Retail Gasoline Prices- Rocky Mtn Region

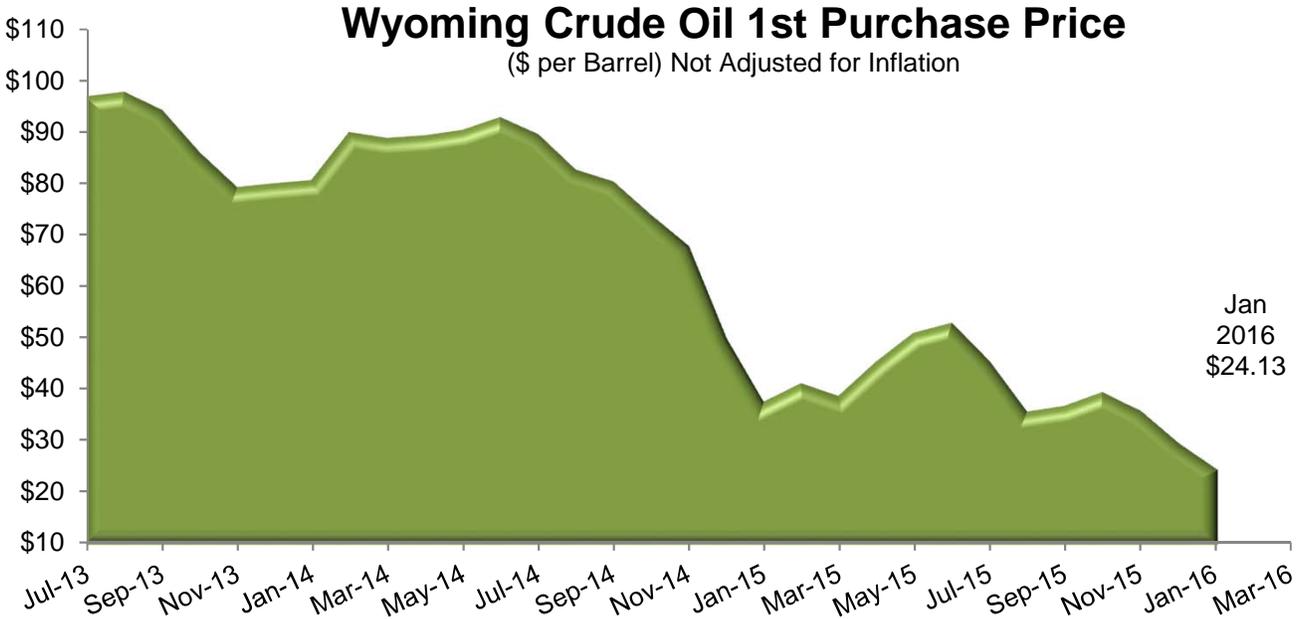
(Through March 2016)



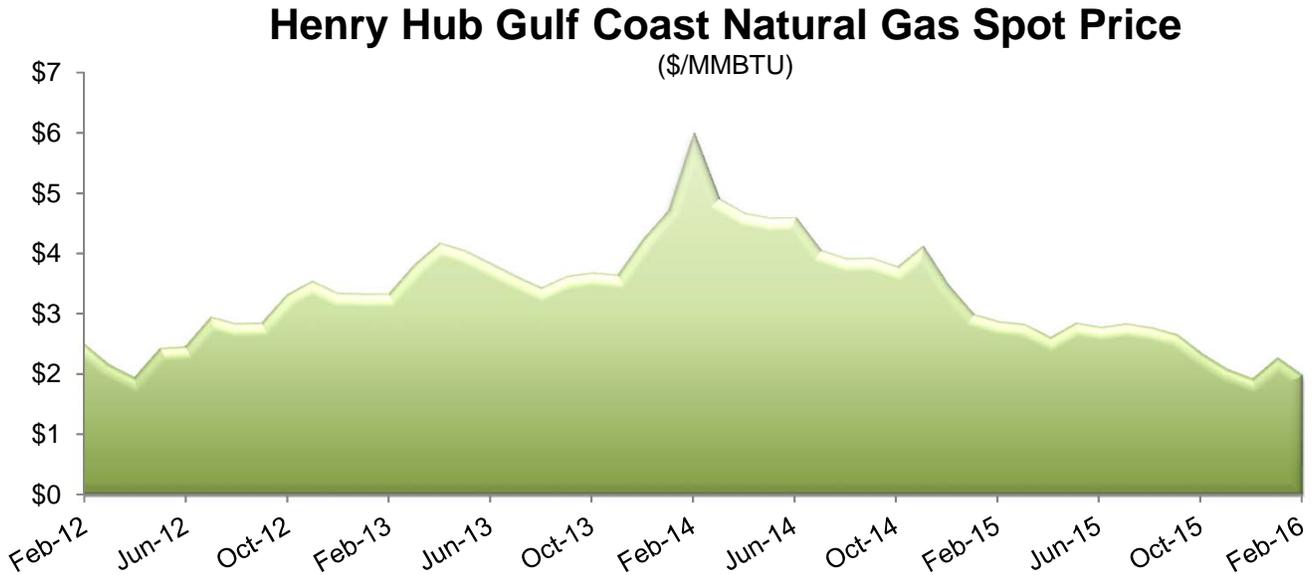
Retail gasoline prices in the Rocky Mountain Region tend to fluctuate. However, overall, prices have continued to decrease since the latter part of 2014.

Community Economic Indicators-Energy

All data in this section is from the U.S. Energy Information Administration



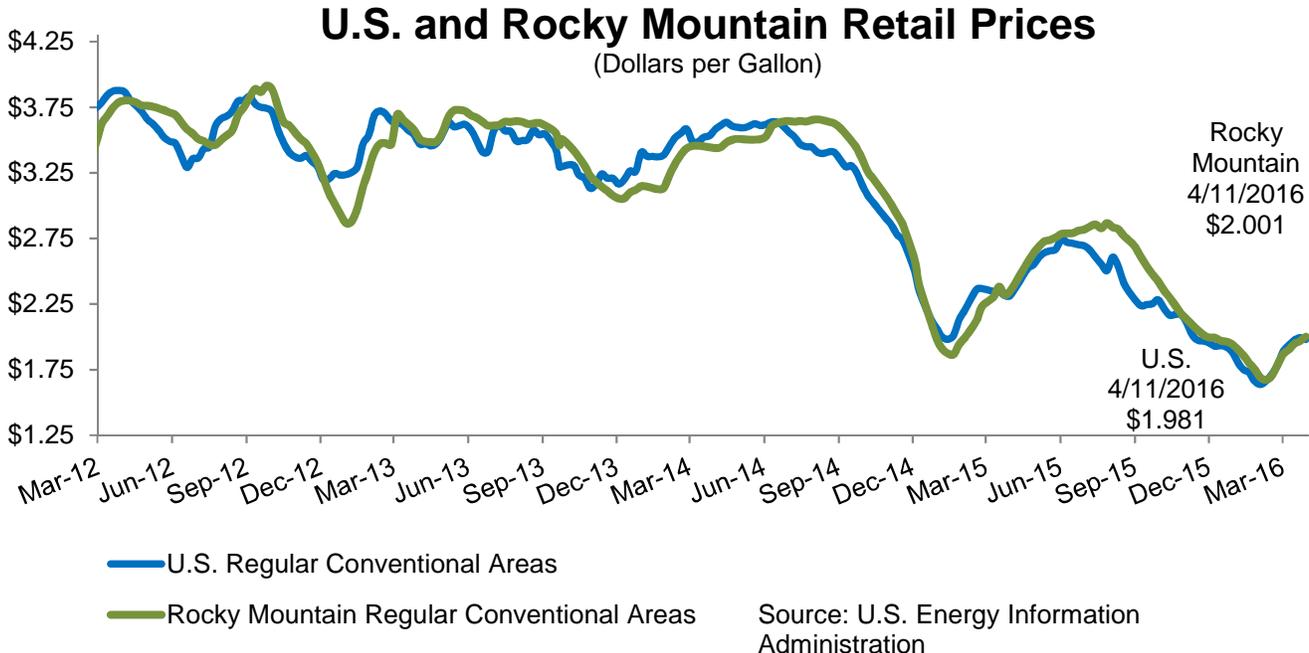
Similar to retail gasoline prices, the crude oil first purchase price also fluctuates but has steadily decreased since mid-2014.



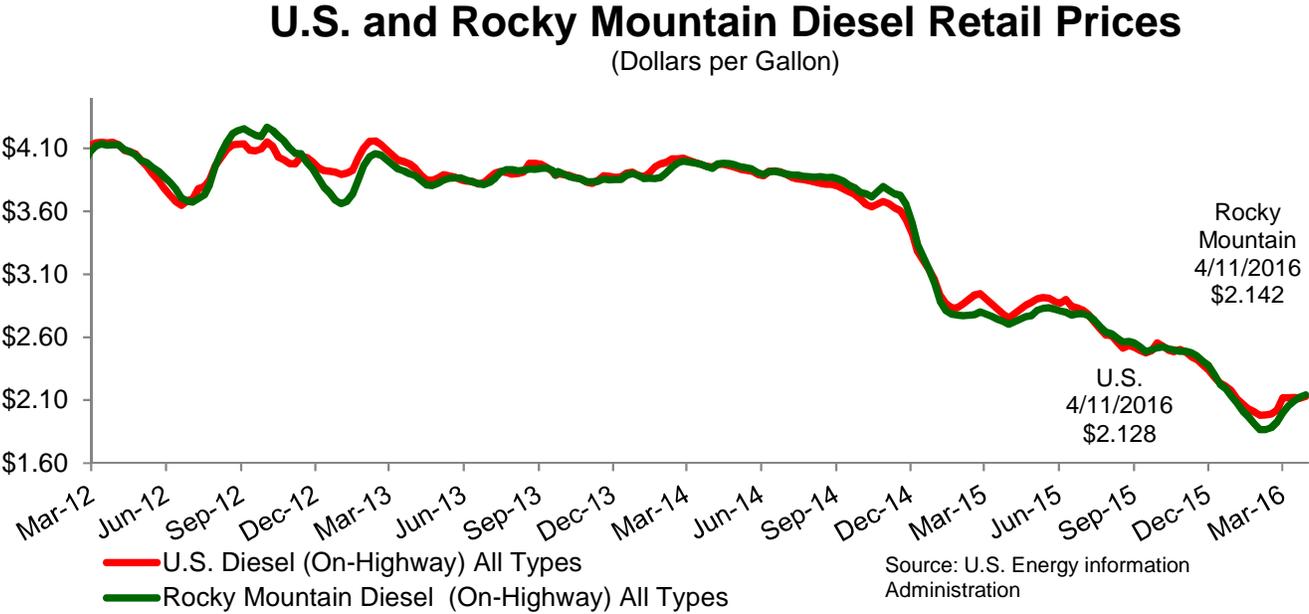
The Henry Hub Gulf Coast Natural Gas Spot Price has reached levels similar to those seen in March 2012.

Community Economic Indicators-Energy

All data in this section is from the U.S. Energy Information Administration



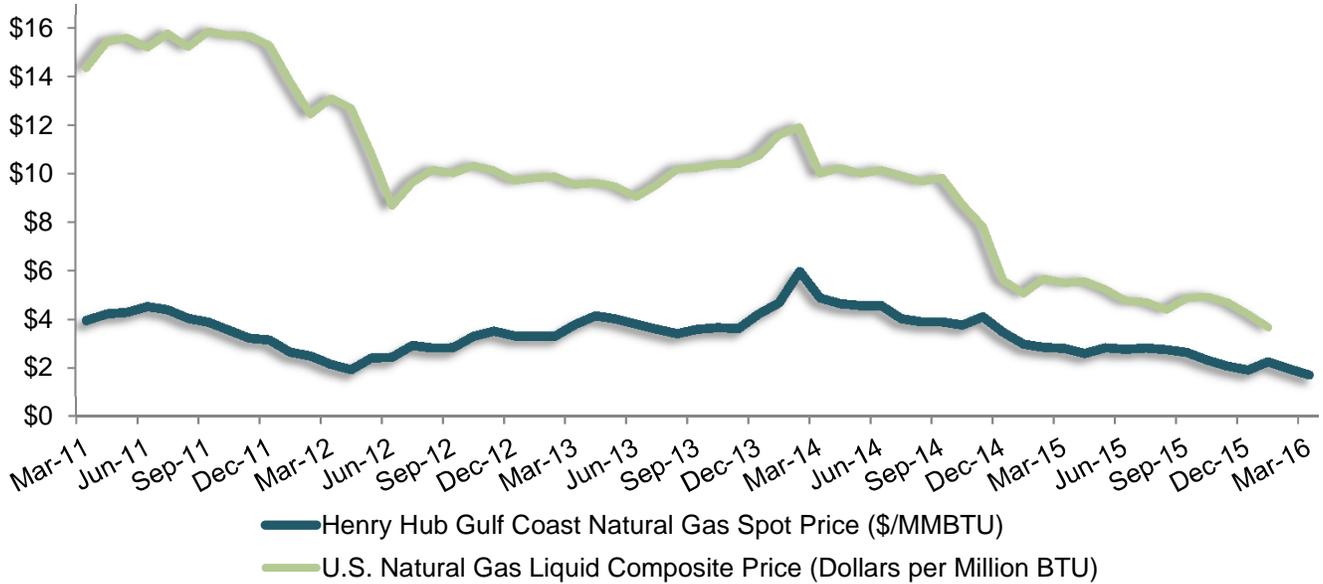
Gas prices in the Rocky Mountain region are slightly lower than the National average, and are considerably lower than they were four years ago.



Diesel prices in the Rocky Mountain region tend to run parallel to the National average, and are also lower than they were four years ago.

Community Economic Indicators-Energy

Natural Gas Spot Prices

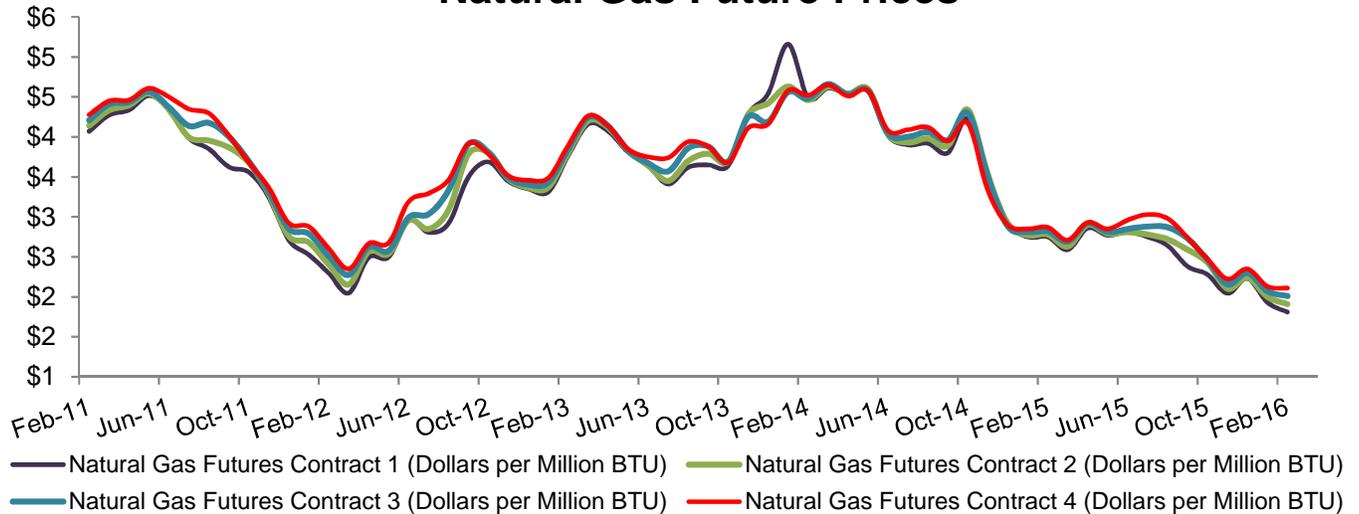


Source: US Department of Energy

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."

Natural gas spot prices fluctuate monthly and lately have been decreasing since mid 2014.

Natural Gas Future Prices

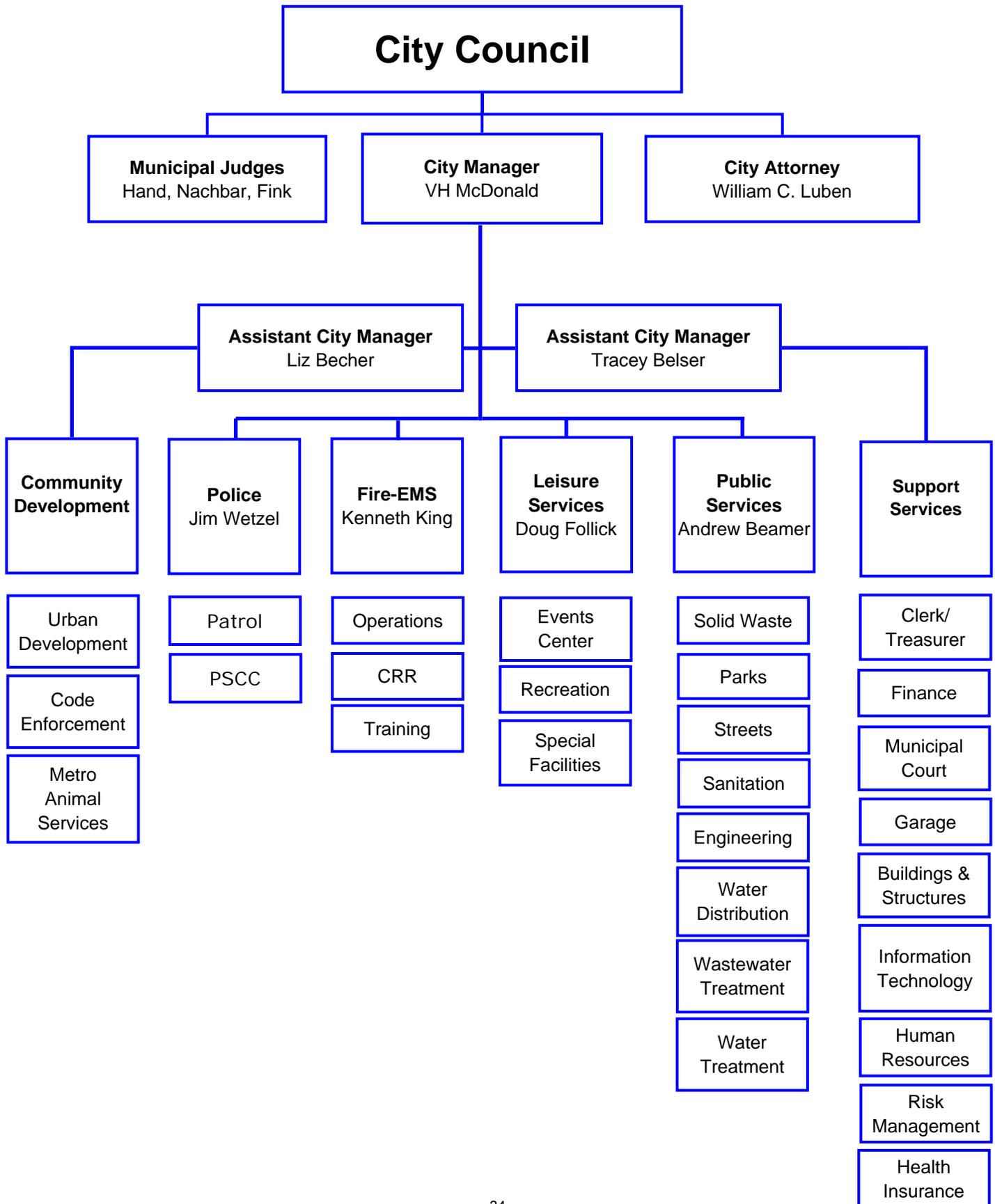


Source: US Department of Energy

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,

Natural gas future prices fluctuate monthly and lately have been decreasing.

City of Casper Organization



City Departments

The City of Casper is organized into the following departments:

City Manager	Support Services	Leisure Services
City Attorney	Community Development	Public Services
Police	Fire-EMS	

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’s Office

Organization of the City Manager’s Office

The City Manager is the administrative head of the entire City organization. The City Manager is hired directly by the City Council to handle the day-to-day operations of the city government and serves as the Chief Financial Officer. All department heads except the City Attorney report directly to the City Manager. The City Manager’s Office is budgeted in the City Manager cost center (located in the General Fund).

Functions of the City Manager’s Office

- Oversight of all City departments, including their operations and projects.
- Control of City communications, including the issuance of policies regarding relations with citizens and the general public, and specific oversight of all relations and communications with the media and other governments.
- Approval of all contracts and major purchases that do not require direct approval from Council.
- The City Manager’s Office works with Support Services to provide direct oversight for the Capital Projects Fund and the Capital Equipment Fund.
- Responsible for completion of the annual budget and any related forecasting efforts. The City of Casper participates in the premier Budget Presentation certification program through the Government Finance Officers Association (GFOA).
- Manages relations with City Council including:
 - Authoring of the agenda for all Council meetings
 - Execution of Council directives
 - Provision of advice and information to Council
 - Receipt of all Council requests

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.

Functions of the City Attorney's Office

- Legal advisor for the City
- The City Attorney and staff perform a number of operational activities including document preparation and review ranging from contracts to changes to City ordinances.
- The City Attorney and staff also serve as the prosecutors of violations of City ordinances in Municipal Court.

Police Department

Organization of the Police Department

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

Support Services

Organization of the Support Services Department

The Support Services Department manages and coordinates a wide array of functions. The Assistant City Manager serves as the City Clerk for the entire City organization. The Department is budgeted in three General Fund cost centers: Finance, Municipal Court and Human Resources. Other funds the Department oversees include Information Technology (IT), Fleet Maintenance, Buildings & Structures, City Campus, Risk Management, Health Insurance, Local Assessment Districts (LAD), Perpetual Care, Parking, Health Social and Community Services (HSCS), and transfers out of the General Fund and Perpetual Care Fund.

Functions of the Support Services Department

- Accounting Services is responsible for accounting, management of investment and debt portfolios, and financial reporting, which includes the Comprehensive Annual Financial Report (CAFR). The City of Casper participates in the premier Financial Reporting certification program through the Government Finance Officers Association (GFOA) and has received the Certificate for Excellence in Financial Reporting every year since 1999.
- Customer Services manages utility billing, including processing and collection, as well as the City Hall Call Center.
- Support Services works with the City Manager's Office to provide direct oversight for the Capital Projects Fund and the Capital Equipment Fund.
- Business Services manages accounts payable, accounts receivable, collections, payroll processing, payroll benefit and tax reporting, as well as support and training for these functions throughout the City.
- Municipal Court administers the Municipal Court and provides the support to Municipal judges in the hearing of municipal cases. The Municipal Court processes City court cases, handles misdemeanor charges within City limits, traffic & parking offenses, bond collection, issues bench warrants, and handles juvenile cases and probation.
- 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.
- Administrative Support Services supports the City-wide use of the Enterprise Financial System, as well as the keeping of records. The City maintains records in both physical and electronic format utilizing the Laser Fiche system. The City Clerk is responsible for issuing business, liquor and other City licenses.
- Information Technology (IT) provides technical support to City departments. The IT Department also provides project management for future technological system improvements, 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.

- Central Garage is responsible for the purchase and maintenance of all City-owned vehicles and equipment.
- Buildings and Structures maintain all City-owned buildings and structures.
- 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.

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 as Emergency Medical Technicians (EMTs).
- 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.)
 - Water rescue and swift water rescue
 - Fire-related building inspections
 - Traffic accident response
 - Medical emergency response
 - Weather emergency planning and coordination, including floods, blizzards, and tornados
 - Evacuations and emergency management
 - Public safety training, including first aid classes and fire safety classes for both children and adults

Community Development Department

Organization of the Community Development Department

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

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.
- Building Inspection promotes the health, safety, and welfare of Casper by proactively enforcing the City's adopted building codes. The building department conducts plan reviews, building inspections for new, altered or remodeled structures, and issues contractor licenses.
- Code Enforcement enforces City ordinances pertaining to zoning code violations, weeds, trash, junk cars, dangerous buildings, and other miscellaneous nuisances.
- Housing and Community Development administers the Community Development Block Grant program (CDBG) funds for the City. The CDBG program provides funding for nonprofit organizations that serve many special needs populations, demolition and the owner occupied rehabilitation programs.
- 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. Additional MPO members include the towns of Bar Nunn, Evansville, and Mills as well as Natrona County, and the Wyoming Department of Transportation.
- 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 within our jurisdiction.

Leisure Services Department

Organization of the Leisure Services Department

The Leisure Services Department is budgeted primarily within separate funds. However, Fort Caspar is budgeted as a General Fund cost center. The remaining Leisure Service funds include: Casper Events Center, Golf Course, Recreation Center, Aquatics, Ice Arena, and Hogadon.

Functions of the Leisure Services Department

- The Leisure Services Department helps improve the quality of life of the citizens of the City of Casper by creating opportunities for physical activity, entertainment, competition, education, cultural opportunities, and personal growth.
- Casper Events Center is a multi-purpose facility utilized for activities such as concerts, tournaments, conventions, trade shows, and indoor rodeos.
- The Municipal Golf Course is a twenty-seven hole facility which provides cart rental, lessons, a driving range, a Pro Shop and food services.
- The Recreation Center is a large recreation facility featuring meeting rooms, billiard tables, racquetball courts, basketball courts, horse-shoe pitching pits, exercise room, etc. The Center features classes in crafts, dance, sports and fitness, special interest and drop-in use of the facility. The Recreation Center staff also coordinates field sports programs.
- The Aquatics Section oversees the four outdoor swimming pools and the Casper Family Aquatic Center. The outdoor pools are located in various neighborhoods throughout Casper, and are generally open from June through August. The Casper Family Aquatic Center includes two indoor pools and other water related areas and facilities, and is open year round.
- The Ice Arena features public skating, figure skating, and hockey, and it provides lessons and equipment rental.
- Hogadon Ski Area provides downhill skiing and snowboarding. It utilizes two chair lifts and also provides lessons, equipment rental, and food service.
- Fort Caspar is a municipal museum and fort which preserves and displays artifacts from Casper's early pioneer history.

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.

A Guide to the Relationship between Funds and Departments within the City of Casper

Funds are described in the Financial and Budget Policies Section

Department	Fund Type						
	General Fund	Capital Funds	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Funds	Trust & Agency Funds
City Manager	City Manager, City Council (administration)	Capital Projects, Capital Equipment, Optional One Cent Sales Tax Funds	Parking Lots	Revolving Land Fund		Variable Events Fund	
City Attorney	City Attorney						
Police Department	Police			Police Grants			PSCC
Fire Department	Fire			Fire Grants			
Human Resources Department	Human Resources					Property & Liability Insurance	Health Insurance Fund
Leisure Services Department	Fort Caspar Museum		Casper Events Center, Golf Course, Casper Recreation Center, Aquatics, Ice Arena, Hogadon Ski Area				
Public Services Department	Engineering, Streets, Traffic, Cemetery, Parks		Water Distribution, Water Treatment Plant, Sewer, Wastewater Treatment Plant, Refuse Collection, Balefill	Weed & Pest Control			
Planning & Community Development Department	Planning, Code Enforcement			Transit Services Fund, Community Development Block Grant Fund, Metropolitan Planning Organization			Metro Animal Services
Administrative Services Department	Finance, Municipal Court, Health/Social & Community Services, Transfers to Other Funds			Redevelopment Loan Fund	Special Assessments	Perpetual Care City Campus Central Garage Buildings & Structures Information Technology	

All Funds Summary

All Funds Revenue & Expenditure Summary

All Funds Revenue Summary All

Funds Expenditure Summary

Capital Summary

Personnel Summary

Fund Reserves Summary

Debt Summary

All Funds Revenue and Expenditure Summary by Activity

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Operating Activity					
Revenues					
General Fund	\$ 51,487,086	\$ 53,433,576	\$ 45,533,123	\$ 44,390,072	-3%
Enterprise Funds	45,672,306	46,896,095	46,916,125	47,359,628	1%
Special Revenue Funds	3,164,972	4,267,261	4,592,629	5,223,861	14%
Debt Services Funds	90,397	40,150	47,853	40,169	-16%
Internal Services Funds	7,747,034	8,231,584	7,996,524	8,369,597	5%
Trust & Agency Funds	13,359,858	15,305,516	13,508,613	13,781,948	2%
Total Operating Revenue	\$ 121,521,653	\$ 128,174,182	\$ 118,594,867	\$119,165,275	0%
Expenditures					
General Fund	\$ 48,768,924	\$ 56,010,584	\$ 51,894,995	\$ 45,179,233	-13%
Enterprise Funds	39,317,052	44,492,416	43,478,468	42,877,682	-1%
Special Revenue Funds	3,708,451	5,220,433	5,053,138	5,558,166	10%
Debt Services Funds	1,336	1,375	1,312	1,092	-17%
Internal Services Funds	7,617,677	7,838,413	8,006,823	8,043,396	0%
Trust & Agency Funds	15,894,721	16,085,696	16,091,452	15,701,007	1%
Total Operating Expenditures	\$ 115,308,161	\$ 129,648,917	\$ 124,526,188	\$117,360,576	-6%
Operating Income (Loss)	\$ 6,213,492	\$ (1,474,735)	\$ (5,931,320)	\$ 1,804,699	-130%
Capital Activity					
Revenue					
Capital Projects Funds	\$ 31,900,879	\$ 65,524,984	\$ 68,073,466	\$ 19,941,001	-71%
Enterprise Funds	2,881,992	16,945,100	10,535,864	7,926,925	-25%
Special Revenue Funds	1,354,869	2,705,965	802,031	1,317,100	64%
Total Revenue	\$ 36,137,740	\$ 85,176,049	\$ 79,411,361	\$ 29,185,026	-63%
Expenditures					
General Fund	\$ 239,309	\$ 284,226	\$ 243,772	\$ 165,836	-32%
Capital Projects Funds	43,989,150	109,845,215	108,175,518	19,496,589	-82%
Enterprise Funds	9,349,130	45,337,862	36,911,447	16,435,050	-55%
Special Revenue Funds	1,354,869	2,705,965	802,031	1,317,100	64%
Internal Services Funds	346,282	943,865	811,682	370,800	-54%
Trust & Agency Funds	121,347	375,314	205,640	268,300	30%
Total Capital Expenditures	\$ 55,400,087	\$ 159,492,447	\$ 147,150,090	\$ 38,053,675	-74%
Capital Income (Loss)	\$ (19,262,347)	\$ (74,316,398)	\$ (67,738,729)	\$ (8,868,649)	-87%
Net Income (Loss)	\$ (13,048,855)	\$ (75,791,133)	\$ (73,670,050)	\$ (7,063,950)	-90%
Net Income (Loss) Detail					
Reserves Spending-Operations					
General Fund	\$ -	\$ (2,861,234)	\$ (6,605,644)	\$ (954,997)	-86%
Special Revenue Funds	(543,479)	(953,172)	(460,509)	(334,305)	-27%
Internal Services Funds	-	-	(10,299)	-	-100%
Trust & Agency Funds	(2,534,863)	(780,180)	(2,582,839)	(1,919,059)	-26%
Total Reserves Spending-Operations	(3,078,342)	(4,594,586)	(9,659,290)	(3,208,361)	-67%

All Funds Revenue and Expenditure Summary by Activity

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Reserves Spending-Capital					
Capital Projects Funds	(12,088,271)	(44,320,231)	(40,102,052)	-	-100%
Enterprise Funds	(111,884)	(25,989,083)	(22,937,926)	(4,026,179)	-82%
Internal Services Funds	(216,925)	(550,694)	(811,682)	(44,599)	-95%
Trust & Agency Funds	(121,347)	(375,314)	(205,640)	(268,300)	30%
Total Reserves Spending-Capital	<u>(12,538,427)</u>	<u>(71,235,322)</u>	<u>(64,057,300)</u>	<u>(4,339,078)</u>	<u>-93%</u>
Addition to Reserves					
General Fund	2,478,853	-	-	-	0%
Capital Projects Funds	-	-	-	444,412	100%
Debt Services Funds	89,061	38,775	46,541	39,077	-16%
Total Addition to Reserves	<u>2,567,914</u>	<u>38,775</u>	<u>46,541</u>	<u>483,489</u>	<u>939%</u>
Total Reserves	<u>(13,048,855)</u>	<u>(75,791,133)</u>	<u>(73,670,050)</u>	<u>(7,063,950)</u>	<u>-90%</u>

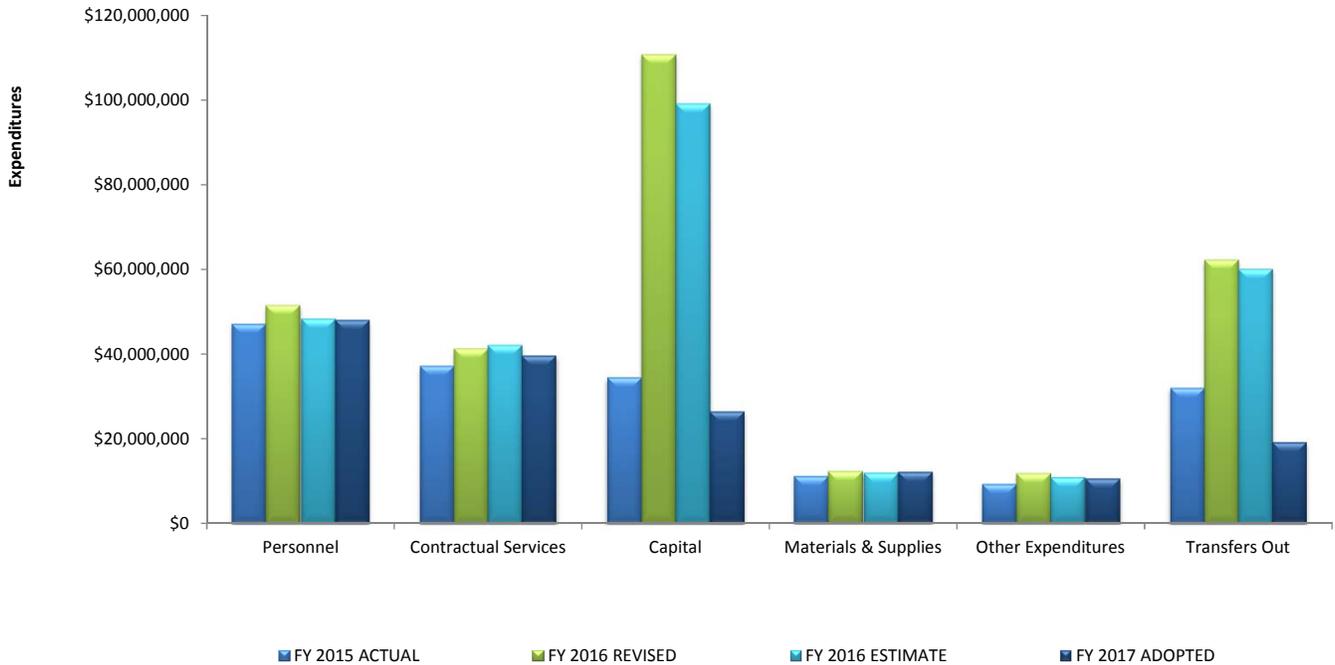
All Funds Revenue and Expenditure Summary

City Resources	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Taxes	\$ 51,210,241	\$ 64,074,646	\$ 53,949,622	\$ 49,468,451	-8%
Charges for Service/ User Fees	59,119,045	60,716,636	60,443,956	61,213,725	1%
Transfers In	31,910,560	62,137,600	60,035,088	19,189,679	-68%
Miscellaneous	6,068,731	5,263,796	4,814,571	5,583,125	16%
Intergovernmental & Grants	5,337,283	17,134,253	15,993,653	10,044,468	-37%
Fines & Forfeitures	1,951,177	2,157,000	1,462,607	1,631,850	12%
System Development Charges	573,833	560,000	324,000	377,000	16%
Licenses & Permits	1,488,523	1,306,300	982,731	842,003	-14%
Total Revenue	\$ 157,659,393	\$ 213,350,231	\$ 198,006,228	\$148,350,301	-25%
Less Intragovernmental Transactions					
Transfers In	\$ 31,910,560	\$ 62,137,600	\$ 60,035,088	\$ 19,189,679	-68%
Internal Services Charges	5,802,864	6,249,733	6,642,733	5,658,648	-15%
Administration Fees	1,103,246	1,532,117	1,532,117	1,184,194	-23%
Total Intragovernmental	\$ 38,816,670	\$ 69,919,450	\$ 68,209,938	\$ 26,032,521	-62%
Total Available Resources	\$ 118,842,723	\$ 143,430,781	\$ 129,796,290	\$122,317,780	-6%
City Expenditures					
General Fund	\$ 49,008,233	\$ 56,294,810	\$ 52,138,767	\$ 45,345,069	-13%
Capital Projects Funds	43,989,150	109,845,215	108,175,518	19,496,589	-82%
Enterprise Funds	48,666,182	89,830,278	80,389,915	59,312,732	-26%
Special Revenue Funds	5,063,320	7,926,398	5,855,169	6,875,266	17%
Debt Services Funds	1,336	1,375	1,312	1,092	-17%
Internal Services Funds	7,963,959	8,782,278	8,818,505	8,414,196	-5%
Trust & Agency Funds	16,016,068	16,461,010	16,297,092	15,969,307	-2%
Total City Expenditures	\$ 170,708,248	\$ 289,141,364	\$ 271,676,278	\$155,414,251	-43%
Less Intragovernmental Transactions					
Transfers Out	\$ 31,962,760	\$ 62,137,600	\$ 59,961,169	\$ 19,189,679	-68%
Internal Services Charges	5,777,251	6,249,733	6,284,701	5,658,648	-10%
Administration Fees	1,103,246	1,532,113	1,532,113	1,184,194	-23%
Total Intragovernmental	38,843,257	69,919,446	67,777,983	26,032,521	-62%
Net City Expenditures	\$ 131,864,991	\$ 219,221,918	\$ 203,898,295	\$129,381,730	-37%
City Resources and Expenditures- Net Impact					
Net Impact	\$ (13,022,268)	\$ (75,791,137)	\$ (74,102,005)	\$ (7,063,950)	90%

All Funds Expenditure Summary by Use

Expenditures	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Personnel	\$ 46,957,372	\$ 51,295,673	\$ 48,135,863	\$ 47,835,834	-1%
Contractual Services	37,150,176	41,184,438	42,000,545	39,530,875	-6%
Capital	34,481,000	110,706,706	99,098,261	26,442,210	-73%
Materials & Supplies	11,011,901	12,147,011	11,751,346	11,962,439	2%
Other Expenditures	9,145,039	11,669,936	10,729,093	10,453,214	-3%
Transfers Out	31,962,760	62,137,600	59,961,169	19,189,679	-68%
Total Expenditures	\$ 170,708,248	\$ 289,141,364	\$ 271,676,278	\$155,414,251	-43%
Less Intragovernmental Transactions					
Transfers Out	\$ 31,962,760	\$ 62,137,600	\$ 59,961,169	\$ 19,189,679	-68%
Internal Services Charges	5,777,251	6,249,733	6,284,701	5,658,648	-10%
Administration Fees	1,103,246	1,532,113	1,532,113	1,184,194	-23%
Total	\$ 38,843,257	\$ 69,919,446	\$ 67,777,983	\$ 26,032,521	-62%
Total Expenditures- All Funds	\$ 131,864,991	\$ 219,221,918	\$ 203,898,295	\$129,381,730	-37%

All Funds Expenditures by Use



All Funds Revenue Summary

Fund	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
General Fund					
Taxes	\$ 43,320,560	\$ 45,058,525	\$ 37,668,594	\$ 35,628,115	-5%
Licenses & Permits	1,475,763	1,293,800	970,231	829,003	-15%
Intergovernmental	53,481	40,000	40,000	40,000	0%
Charges for Service/ User Fees	4,046,536	4,211,077	4,441,655	3,944,301	-11%
Fines & Forfeitures	1,951,177	2,157,000	1,462,607	1,631,850	12%
Miscellaneous	464,569	458,434	661,377	1,102,063	67%
Transfers In	175,000	214,740	288,659	1,214,740	321%
Total General Fund	\$ 51,487,086	\$ 53,433,576	\$ 45,533,123	\$ 44,390,072	-3%
Capital Funds					
Taxes	\$ 6,041,928	\$ 17,000,004	\$ 14,460,367	\$ 12,000,000	-17%
Miscellaneous	2,194,784	351,504	464,697	55,877	-88%
Capital Transfer In	21,831,348	48,173,476	47,606,197	7,252,014	-85%
Grants	1,832,819	-	5,542,205	633,110	-89%
Total Capital Funds	\$ 31,900,879	\$ 65,524,984	\$ 68,073,466	\$ 19,941,001	-71%
Enterprise Funds					
Charges for Service	\$ 41,904,720	\$ 42,499,856	\$ 42,491,189	\$ 43,495,849	2%
Miscellaneous	1,403,903	1,557,508	1,699,697	1,411,379	-17%
Transfers In	3,863,683	5,838,731	5,725,239	4,202,400	-27%
System Development Charges	573,833	560,000	324,000	377,000	16%
Grants	808,159	13,385,100	7,211,864	5,799,925	-20%
Total Enterprise Funds	\$ 48,554,298	\$ 63,841,195	\$ 57,451,989	\$ 55,286,553	-4%
Special Revenue Funds					
Taxes	\$ 1,055,462	\$ 1,066,117	\$ 965,661	\$ 990,336	3%
Miscellaneous	305,421	1,401,237	443,470	1,368,412	209%
Transfer In	516,634	796,719	785,945	610,780	-22%
Grants	2,642,324	3,709,153	3,199,584	3,571,433	12%
Total Special Revenue Funds	\$ 4,519,841	\$ 6,973,226	\$ 5,394,660	\$ 6,540,961	21%
Debt Services Funds					
Principal, Interest, and Penalties	\$ 90,397	\$ 40,150	\$ 47,853	\$ 40,169	-16%
Total Debt Service Funds	\$ 90,397	\$ 40,150	\$ 47,853	\$ 40,169	-16%

All Funds Revenue Summary

Fund	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Internal Services Funds					
Charges for Service/ User Fees	\$ 5,616,726	\$ 5,945,013	\$ 5,929,075	\$ 5,708,359	-4%
Miscellaneous	348,120	272,655	248,875	346,964	39%
Transfers In	1,782,188	2,013,916	1,818,574	2,314,274	27%
Total Internal Service Funds	\$ 7,747,034	\$ 8,231,584	\$ 7,996,524	\$ 8,369,597	5%
Trust & Agency Funds					
Charges for Services/ User Fees	\$ 7,551,063	\$ 8,060,690	\$ 7,582,037	\$ 8,065,216	6%
Taxes	792,291	950,000	855,000	850,000	-1%
Miscellaneous	1,261,537	1,182,308	1,248,602	1,258,261	1%
Transfers In	3,741,707	5,100,018	3,810,474	3,595,471	-6%
Grants	500	-	-	-	0%
Licenses	12,760	12,500	12,500	13,000	4%
Total Trust & Agency	\$ 13,359,858	\$ 15,305,516	\$ 13,508,613	\$ 13,781,948	2%
Total	\$ 157,659,393	\$ 213,350,231	\$ 198,006,228	\$148,350,301	-25%
Less Intragovernmental					
Transfers In	\$ (31,910,560)	\$ (62,137,600)	\$ (60,035,088)	\$ (19,189,679)	-68%
Internal Services Charges	(5,802,864)	(6,249,733)	(6,642,733)	(5,658,648)	-15%
Administration Fees	(1,103,246)	(1,532,117)	(1,532,117)	(1,184,194)	-23%
Total Intragovernmental	\$ (38,816,670)	\$ (69,919,450)	\$ (68,209,938)	\$ (26,032,521)	-62%
Total Available Resources	\$ 118,842,723	\$ 143,430,781	\$ 129,796,290	\$122,317,780	-6%

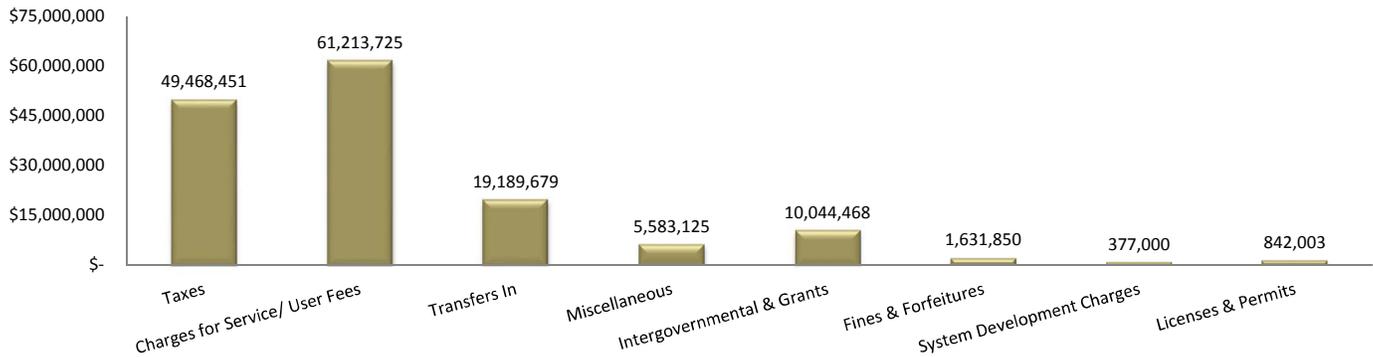
All Funds Revenue and Expenditure Summary

This section lists the resources and expenditures for all City funds. City Resources lists all revenue resources of the City by category. Additional explanation and analysis of the City's major sources of general revenue can be seen in the All Funds Revenue Summary section. City Expenditures lists the expenditures by fund type.

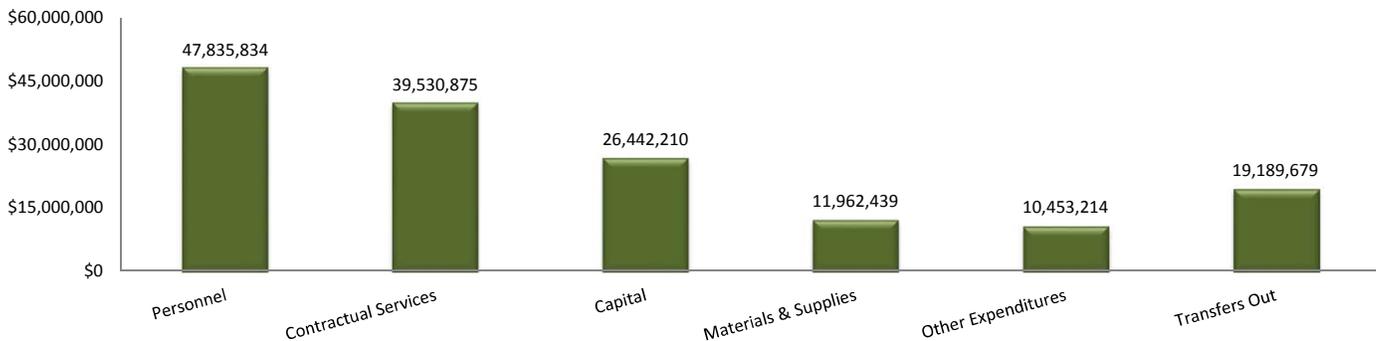
The General Fund is used for general government type expenditures, such as public safety, streets and parks. Capital funds are used to purchase or build assets that have a longer life than the fiscal year and include land, infrastructure projects and capital equipment. Enterprise funds are used for business type activities that generally derive a large portion of their revenue from user fees or charges, such as water or the Casper Events 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. Trust & Agency funds are used to account for activities where the City serves as the agent or fiduciary for the funds.

Transfers represent appropriations from one City fund to another. With a transfer, revenue and expenditures are recorded in both funds. Therefore, these transfers are deducted from total City expenditures, eliminating the double counting of expenditures, to determine net City expenditures.

FY 2017 City-Wide Resources by Type

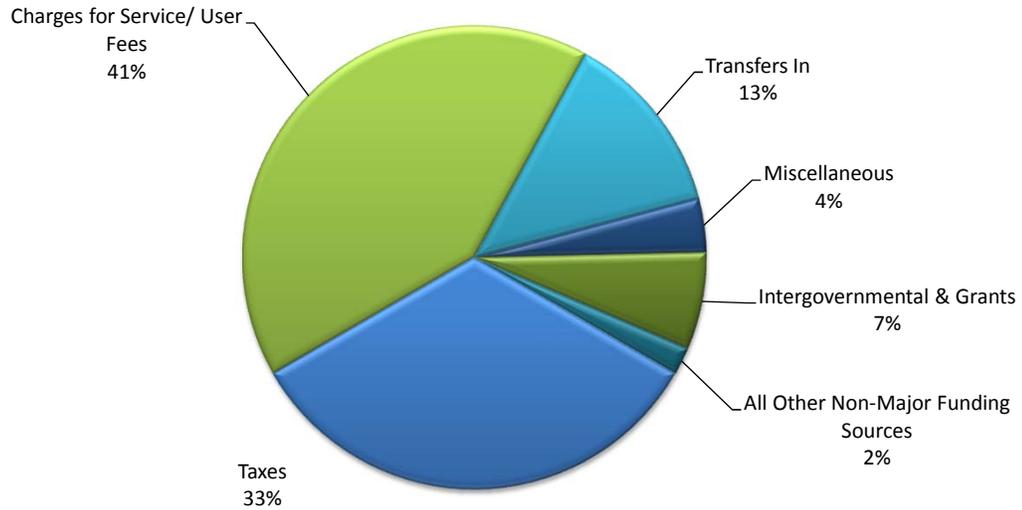


FY 2017 City-Wide Expenditures by Type

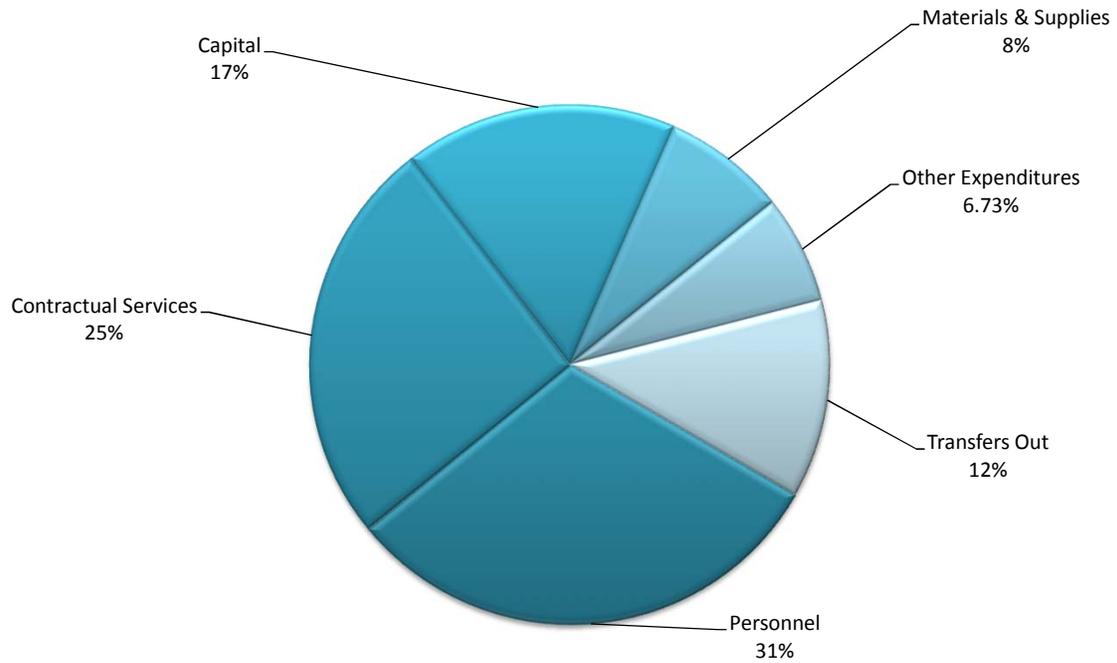


All Funds Revenue and Expenditure Summary

City Resources by Category FY 2017



City Expenditures by Category FY 2017



All Funds Revenue Summary

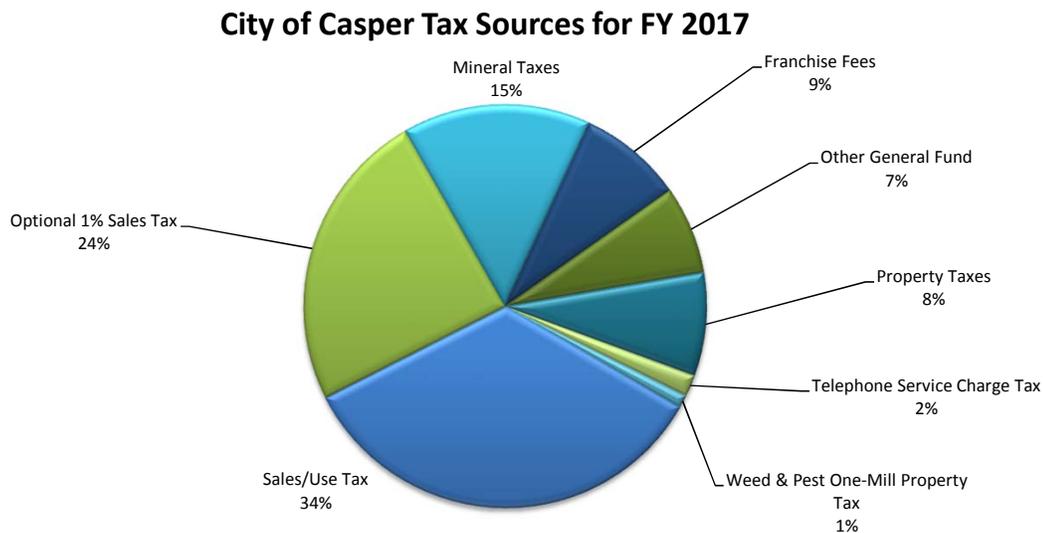
The City of Casper has two major revenue sources to finance operations and improvements:
Taxes and Charges for Service/ User Fees.

Taxes

Taxes- The City projects to receive \$49,269,840 in taxes in FY 2017, a 25% decrease from from the amount budgeted for FY 2016. This is mainly due to recent decreases in Sales Tax receipts, including Optional One-Cent, and anticipated reductions in Mineral Taxes.

The main source of taxes is the state sales tax, which makes up 34% of the total revenue received.

The Optional One-Cent local sales tax continues to be an important source of funds that enables the community to undertake major capital improvements. Mineral taxes paid by Wyoming's mineral extractive industries are the third greatest source of taxes. Mineral Taxes are largely driven by the value and volume of the minerals extracted. Together, the Sales Tax, the Optional One-Cent local sales tax, and Mineral Taxes constitute 73% of all taxes projected for FY 2017.



Other tax sources include franchise fees, other General Fund taxes such as the auto and gasoline tax, the property tax, telephone service charges for the Public Safety Communication Center, and a one-mill property tax for control of weeds and pests.

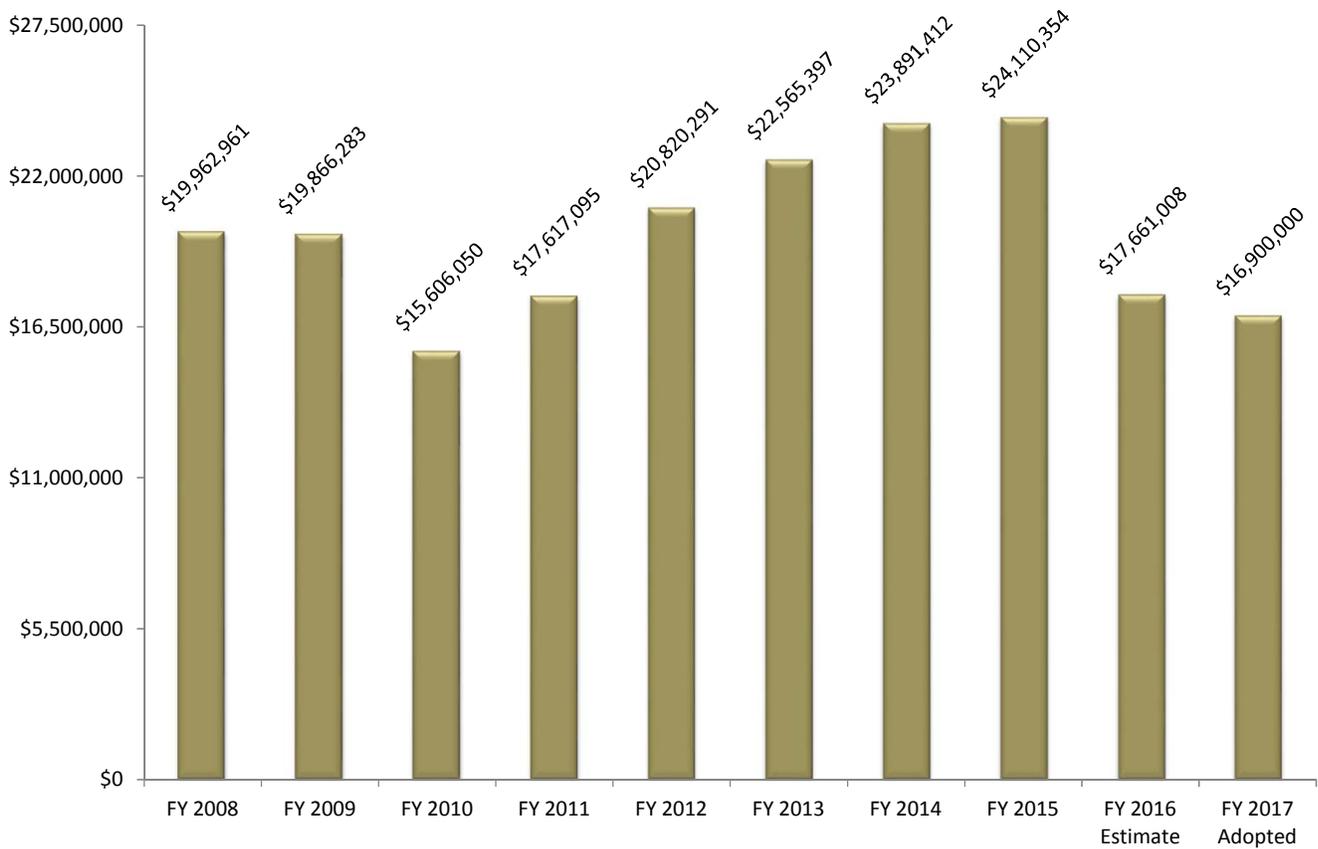
All Funds Revenue Summary

Sales Tax

It is estimated the City will receive \$16,900,000 in FY 2017 for the General Sales Tax. The General Sales Tax is forecasted to continue to decline slightly, this is reflected in the FY16 Revised Budget. The growth experienced in the past couple of years has ceased and there is much uncertainty regarding the drop in oil prices. The revenue decline experienced is strongly connected to overall local economic activity. As sales increase, these revenues tend to increase as well. When the economy cools, these revenues tend to decrease.

The chart below is based solely on the general sales tax and excludes the Optional One-Cent local sales tax.

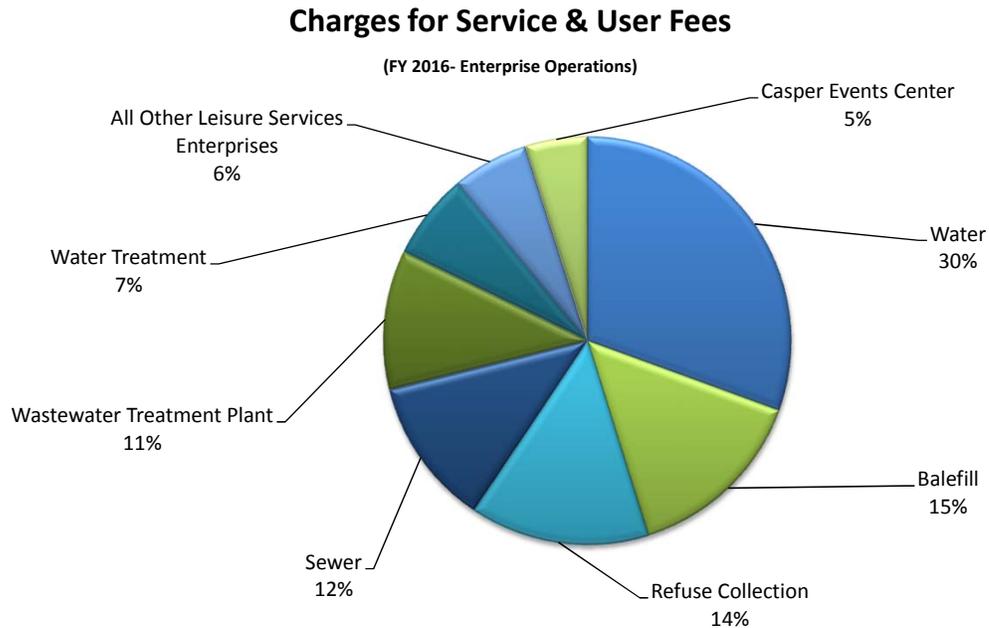
Total Sales Tax



All Funds Revenue Summary

Charges for Service & User Fees - All Funds

Charges for Service & User Fees- The City projects to have \$61,586,699 in charges for service and user fees in FY 2017. However, for the analysis below, interdepartmental and administrative charges in the General Fund, Internal Service funds and employee health insurance are excluded because these areas do not represent "original" revenue sources coming into the City but are only used to account for internal activities.

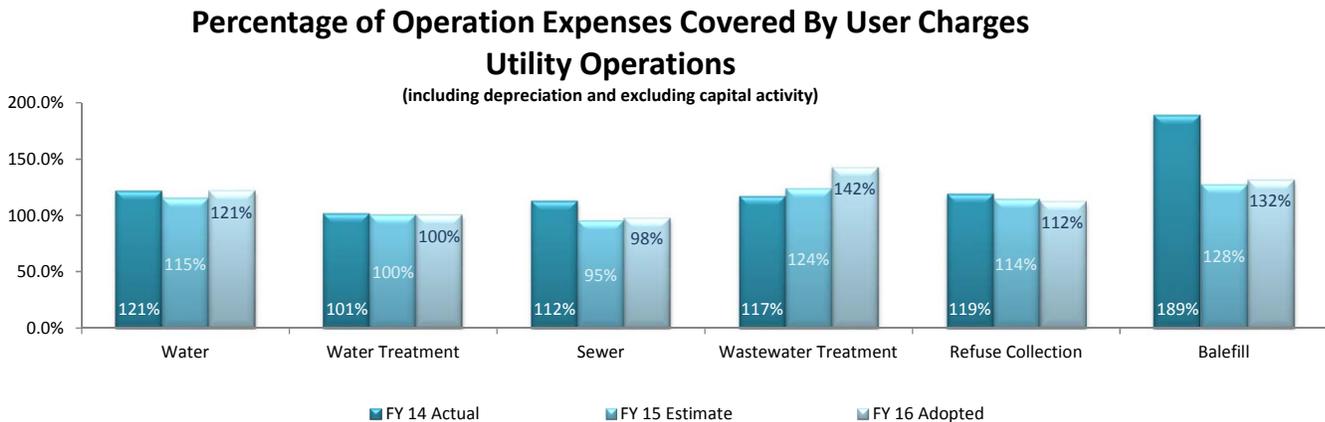
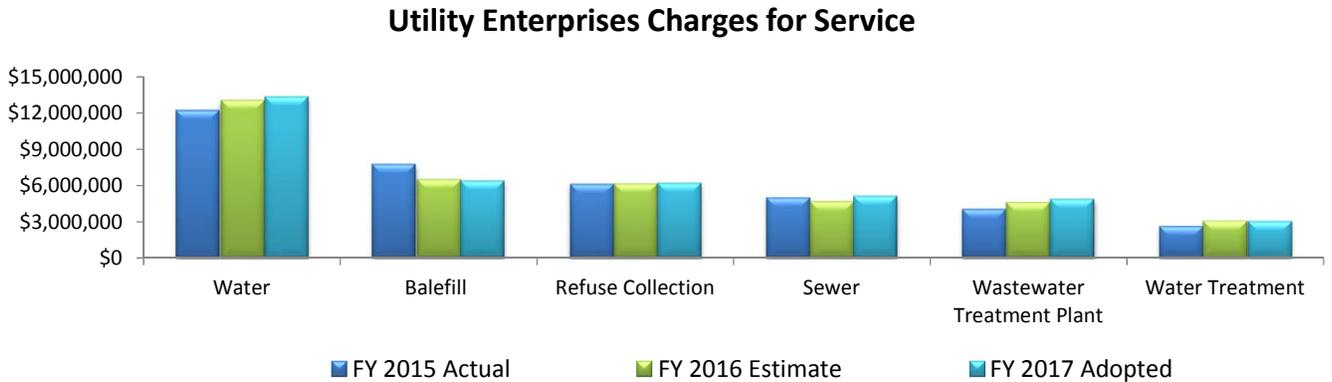
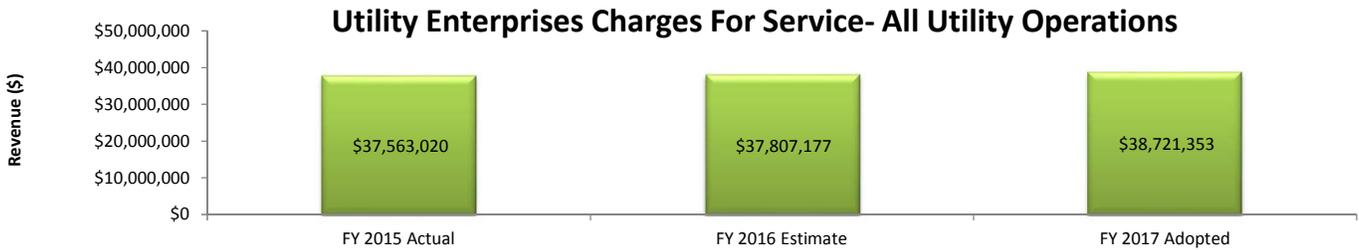


\$43,490,649 represents payment for services and goods provided by the City. Projections for the user charge revenues are generated by the managers of each operation that charges for services. The main factors impacting user fees are current demand for that service and the price charged for that service. For certain operations, such as Water, Golf or Hogadon, the weather can significantly impact demand for those services.

Charges for Service & User Fees-Utility Enterprises

The main source of user fees are 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 largest sources of user charges, totaling \$38,721,353 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.

All Funds Revenue Summary

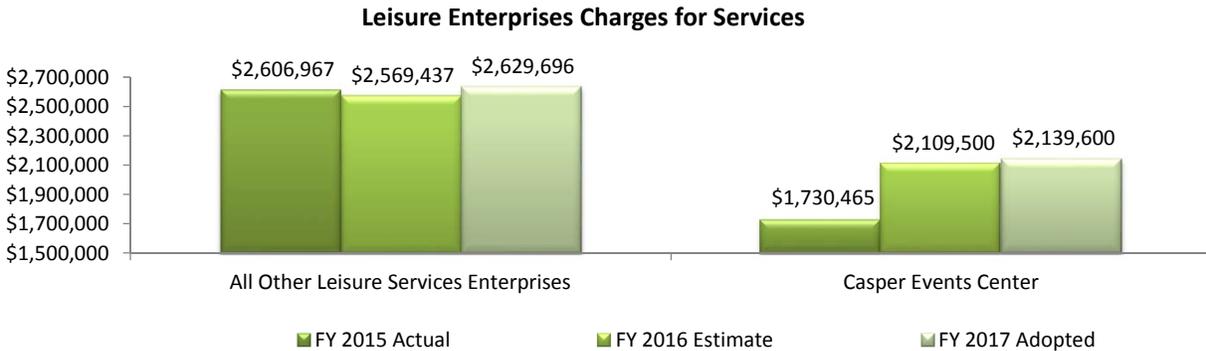


The only exception to these operations being financially independent enterprises is when a policy determination is made to supplement investments in capital through one-time monies or dedicated capital revenue sources. This helps avoid these investments being paid for through debt and bonds. This has occurred when county consensus mineral taxes, state funding in which the use is determined by local governments, were invested in the city landfill and Optional 1% sales tax funding is invested in water main replacements. 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.

All Funds Revenue Summary

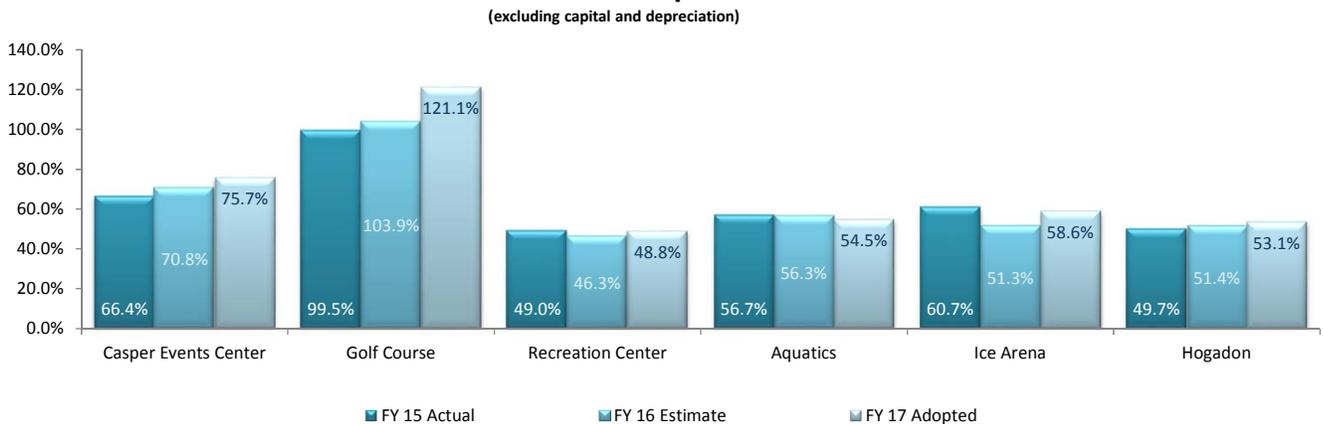
Charges for Service & User Fees- Leisure Enterprises

Leisure Service user charges include revenues from Casper Events Center, Casper Municipal Golf Course, Casper Recreation Center, Hogadon Ski Area, Casper Family Aquatics Center and other pools, and Casper Ice Arena. These Leisure Service enterprises are projected to generate \$4,769,296 in user charges in FY 2017.



The various Leisure service operations have different expectations about what percentage of their operations 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 seniors of the community.

Percentage of Operation Expenses Covered By User Charges Leisure Services Operations



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. Due to declining interest rates experienced in recent years, interest earnings for the Perpetual Care Operations Trust are only able to fund 15% of the operating transfers for the Casper Events Center, the Recreation Center, Aquatics (also funded by a direct transfer of funds from Optional One-Cent #15), and the Ice Arena at this time. The other portion is made up by the General Fund. The Perpetual Care fund also supports a similar percentage of the operating costs of the City Campus and Buildings & Structures funds.

All Funds Expenditure Summary by Fund

Fund	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
General Fund	\$ 49,008,233	\$ 56,294,810	\$ 52,138,767	\$ 45,345,069	-13%
Total General Fund	49,008,233	56,294,810	52,138,767	45,345,069	-13%
Capital Funds					
Capital Projects Fund	\$ 20,284,090	\$ 56,829,857	\$ 56,128,272	\$ 6,389,610	-89%
Capital Equipment	3,097,915	3,267,450	3,029,133	1,498,514	-51%
One Cent #13 Sales Tax	2,164,540	230,760	232,314	1,209,600	421%
One Cent #14 Sales Tax	18,366,903	27,144,017	27,153,918	4,500	-100%
One Cent #15 Sales Tax	75,346	21,373,131	20,626,281	10,389,554	-50%
Opportunities Fund	356	1,000,000	1,005,600	4,811	-100%
Total Capital Funds	\$ 43,989,150	\$ 109,845,215	\$ 108,175,518	\$ 19,496,589	-82%
Enterprise Funds					
Water	\$ 14,559,923	\$ 28,814,436	\$ 28,578,393	\$ 15,662,633	-45%
Water Treatment Plant	2,574,752	2,831,211	3,010,660	2,987,024	-1%
Sewer	5,733,000	7,018,173	6,770,662	7,192,930	6%
Wastewater Treatment Plant	4,682,506	13,612,808	10,000,412	8,239,729	-18%
Refuse Collection	6,869,188	8,630,610	8,639,524	8,802,210	2%
Balefill	6,871,766	20,738,172	15,624,468	9,047,797	-42%
Casper Events Center	2,874,000	3,218,262	3,208,055	3,015,180	-6%
Golf Course	938,358	1,008,534	901,610	736,751	-18%
Casper Recreation Center	1,130,885	1,236,180	1,132,248	1,160,110	2%
Aquatics	1,010,870	1,092,868	1,030,882	1,079,679	5%
Ice Arena	574,365	624,864	604,215	539,700	-11%
Hogadon Ski Area	827,965	981,515	859,350	829,808	-3%
Parking Lots	18,604	22,645	29,436	19,181	-35%
Total Enterprise Funds	\$ 48,666,182	\$ 89,830,278	\$ 80,389,915	\$ 59,312,732	-26%
Special Revenue Funds					
Weed & Pest Control	\$ 513,961	\$ 621,557	\$ 639,969	\$ 625,901	-2%
Transit Services	1,986,665	2,686,120	2,386,349	2,675,938	12%
Community Development Block Grant	274,022	723,957	729,840	309,785	-58%
Police Grants	164,281	176,861	145,936	148,279	2%
Special Fire Assistance	133,874	173,500	55,592	180,000	224%
Redevelopment Loan Fund	69,642	69,625	67,523	67,119	-1%
Revolving Land Fund	1,201,286	1,740,341	524,334	495,216	-6%
Metropolitan Planning Office	602,813	1,184,050	754,649	946,452	25%
Special Reserves	116,776	550,387	550,977	1,426,576	159%
Total Special Revenue Funds	\$ 5,063,320	\$ 7,926,398	\$ 5,855,169	\$ 6,875,266	17%
Debt Services Fund					
Special Assessments	\$ 1,336	\$ 1,375	\$ 1,312	\$ 1,092	-17%

All Funds Expenditure Summary by Fund

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Internal Services Funds					
Fleet Maintenance	\$ 2,621,401	\$ 3,187,197	\$ 3,242,972	\$ 2,567,637	-21%
Buildings & Structures	1,020,070	1,177,023	1,030,101	818,501	-21%
City Campus	341,926	311,966	292,382	285,220	-2%
Property & Liability Insurance	2,659,447	2,683,833	2,885,250	2,522,994	-13%
Information Technology Fund	1,321,115	1,422,259	1,367,800	1,434,933	5%
Variable Services Fund	-	-	-	784,911	100%
Total Internal Services Funds	\$ 7,963,959	\$ 8,782,278	\$ 8,818,505	\$ 8,414,196	-5%
Trust & Agency Funds					
Perpetual Care	\$ 2,709,650	\$ 3,349,965	\$ 2,905,895	\$ 2,603,609	-10%
Metro Animal Control	1,025,848	1,251,795	1,237,903	1,204,166	-3%
Public Safety Communications	2,336,500	2,576,830	2,274,536	2,562,167	13%
Health Insurance	9,944,070	9,282,420	9,878,758	9,599,365	-3%
Total Trust & Agency Funds	\$ 16,016,068	\$ 16,461,010	\$ 16,297,092	\$ 15,969,307	-2%
Total- All Funds	\$ 170,708,248	\$ 289,141,364	\$ 271,676,278	\$155,414,251	-43%
Less Intragovernmental Transactions					
Transfers Out	\$ 31,962,760	\$ 62,137,600	\$ 59,961,169	\$ 19,189,679	-68%
Internal Services Charges	5,777,251	6,249,733	6,284,701	5,658,648	-10%
Administration Fees	1,103,246	1,532,113	1,532,113	1,184,194	-23%
Total	\$ 38,843,257	\$ 69,919,446	\$ 67,777,983	\$ 26,032,521	-62%
Total Expenditures- All Funds	\$ 131,864,991	\$ 219,221,918	\$ 203,898,295	\$129,381,730	-37%

All Funds Expenditure Summary by Use

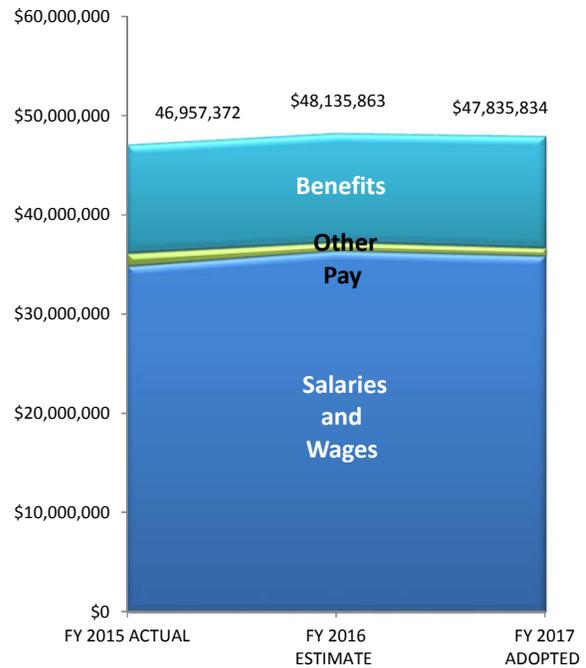
The City of Casper has three major expenditure uses in the FY 2017 Budget:
Personnel, Contractual Services and Capital.

Personnel

Twenty-six positions were eliminated from the City in FY 2011, three full-time positions were added in FY 2012, and fourteen additional positions were added during FY 2013. In FY 2014, six (6) part-time positions were converted to full-time, four (4) of these positions were included in the FY 2014 Adopted Budget, the two (2) additional positions were created during the fiscal year with the City Managers approval. Eight (8) vacancies were not budgeted in FY 2015 but were authorized during the fiscal year. Ten (10) positions were added in the FY 2016 budget. The FY 2017 Adopted Budget represents an decrease of 47 positions and a 7% cost decrease from the FY2016 Revised Budget in personnel expenditures.

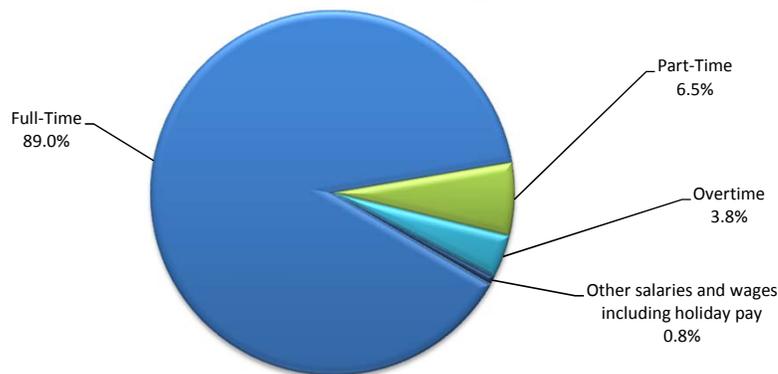
The City's main expenditure in the personnel category is for the salaries and wages of employees. In FY 2017, salaries and wages represent 74.87% of total personnel expenditures. Benefits comprise about 23.55% of personnel expenditures. Other pay items represent about 1.6% of personnel expenditures. Across the three year period, the proportions of salaries and wages, benefits, and other pay items to overall personnel expenditures have stayed relatively stable.

Citywide Personnel Expenditure Breakdown



In FY 2017, 89.0% of all salary and wages are for full-time employees. Part-time salary and wages represent 6.5% of total salary and wages City-wide. However, the use of part-time employees varies widely throughout the City organization. For instance, in Leisure Services Enterprise funds, part-time represents 46.18% of all salary and wage expenditures. However, in the General Fund and Utility Enterprise Funds the proportion is about 2.24% and 1.76% respectively.

FY 2017 Salaries and Wages



All Funds Expenditure Summary by Use

Contractual Services

The contractual services category includes a wide array of expenditures ranging from lab services to electricity. Utilities is a major contractual services category needed to operate various departments. It includes sanitation services, solid waste disposal, water, sewer, electricity and natural gas. The largest utility sub-types are electricity, sewer, water and telecommunication expenditures. In FY 2017, the City of Casper is budgeted to spend \$3,003,575 for electricity, \$414,465 for natural gas, \$613,243 for water, and \$445,526 for telecommunications.

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 the case with the relationship between Sewer and the Wastewater Treatment Plant. Also, the Refuse Collection fund is the largest customer of Balefill services. However, in some cases the largest expenditure for a utility type may be for non-enterprise type operations. For example, 61% of total City-wide budgeted water expenditures are related to the Park Division's maintenance of green areas in Parks and the Cemetery. This figure does not include bulk water purchased by the Water Division for resale.

Internal policy changes related to energy and water usage include replacing toilets, urinals, and showers with low water use units and buying Energy Star rated computers, appliances, and equipment. Other internal policy changes related to the "greening" of City operations are using low VOC paint, recycled carpet and converting to green environmentally friendly cleaning products.

The City of Casper conducted an energy audit of City facilities that found projects with a payback period of less than 10 years. This means these projects have a 7% return on investment or better, which is significantly better than the City receives on its investment portfolio. By integrating energy improvement projects with expected replacements due to obsolescence or end of expected life, the returns on these investments are even greater.

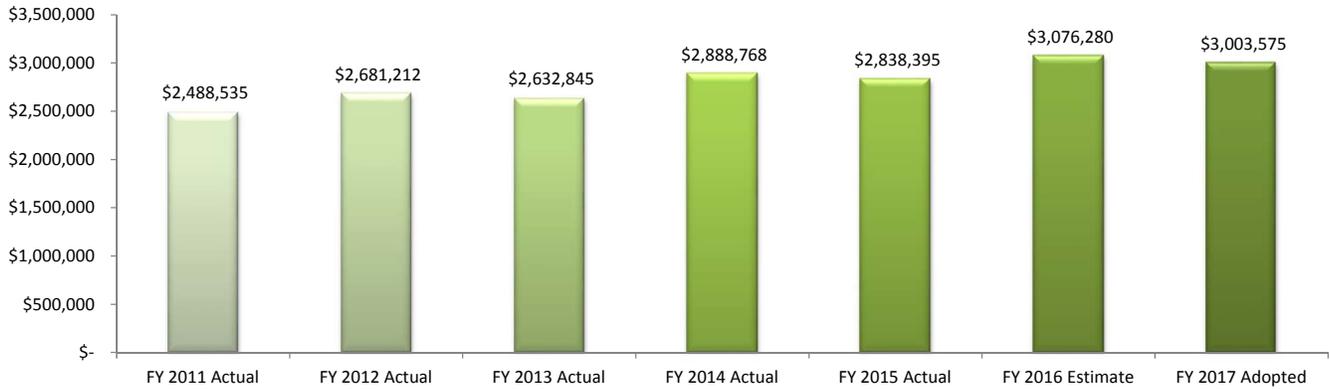
The City is also reviewing the use of hybrid garbage trucks, as well "right sizing" the fleet to the job. The City currently owns four hybrid vehicles and one electric vehicle and is evaluating their performance. The City also implemented an anti-idling policy for City vehicles in order to save fuel.

In general, City staff is monitoring electricity, natural gas, water, and fuel usage and are using energy efficiency and water conservation as a major consideration in the design and planning of all capital projects and equipment purchases.

All Funds Expenditure Summary by Use

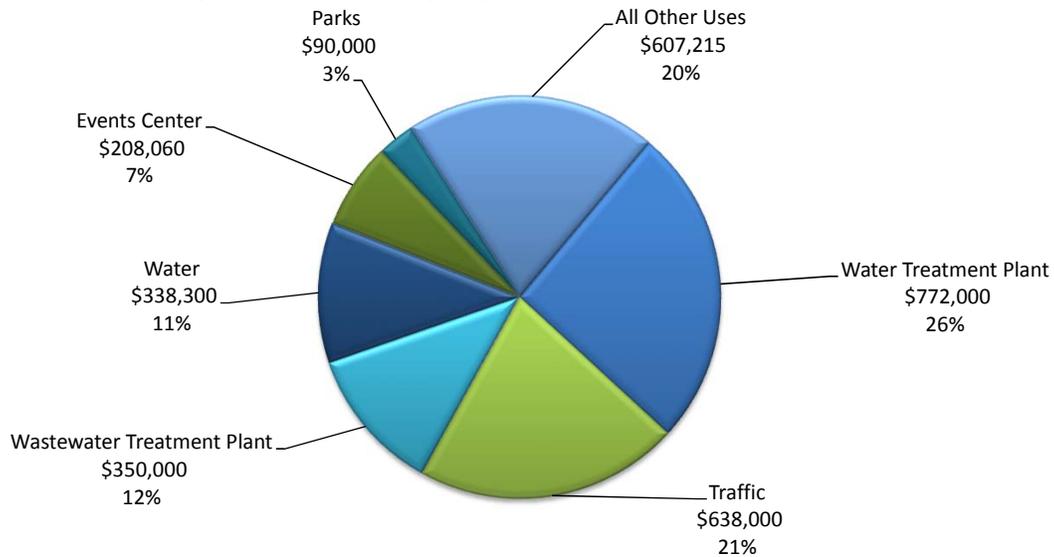
Contractual Services- Electricity

Electricity Expense All Areas



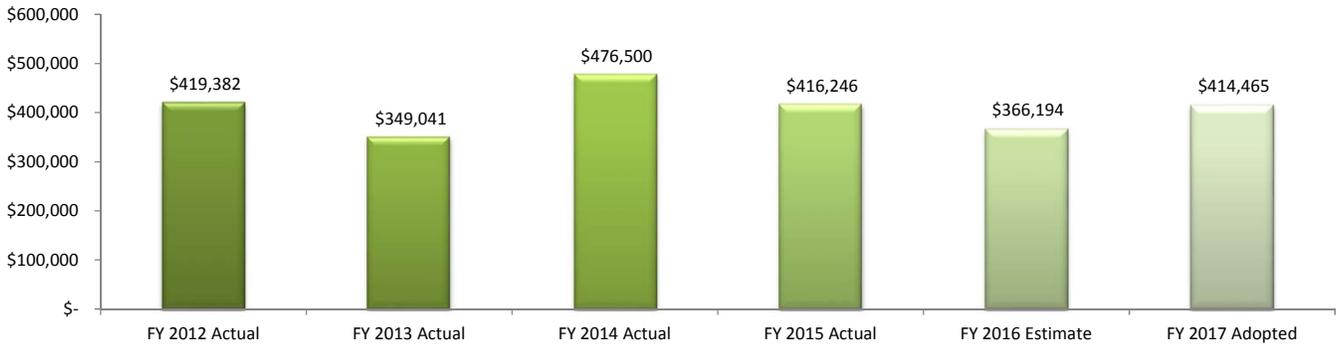
Casper has averaged approximately \$2,822,050 in electricity costs in recent years. Even as the City operation reduces electricity use as measured in Kwh, regular rate increases by Rocky Mountain Power have offset these savings.

Expected Electricity Expenditures in FY 2017



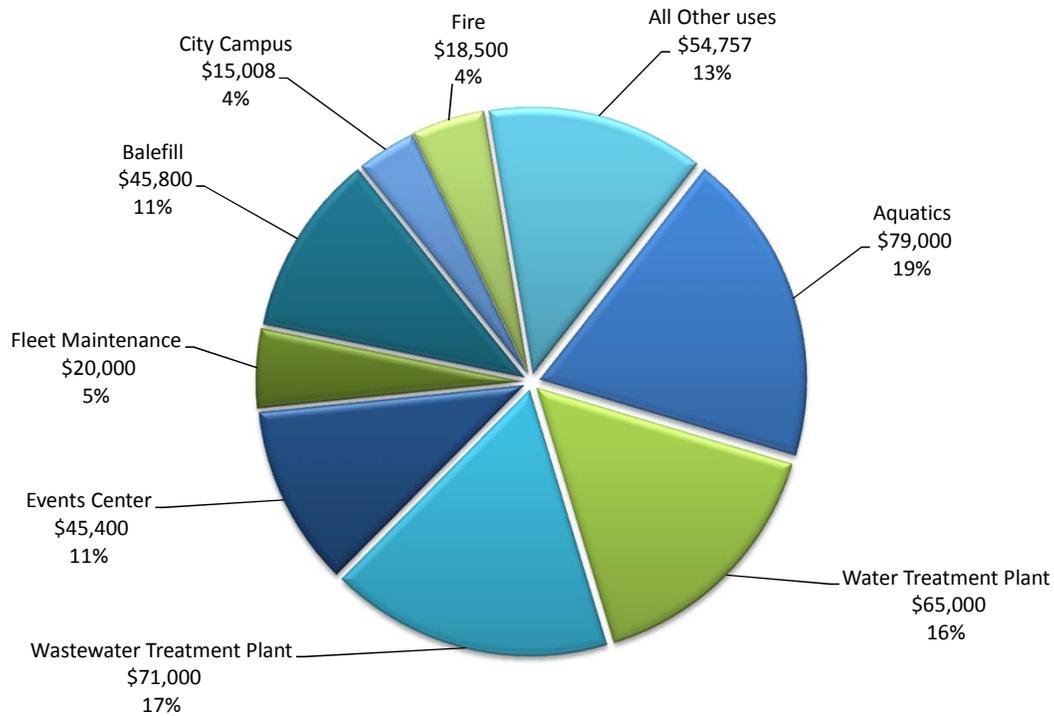
All Funds Expenditure Summary by Use

Natural Gas Expense All Areas



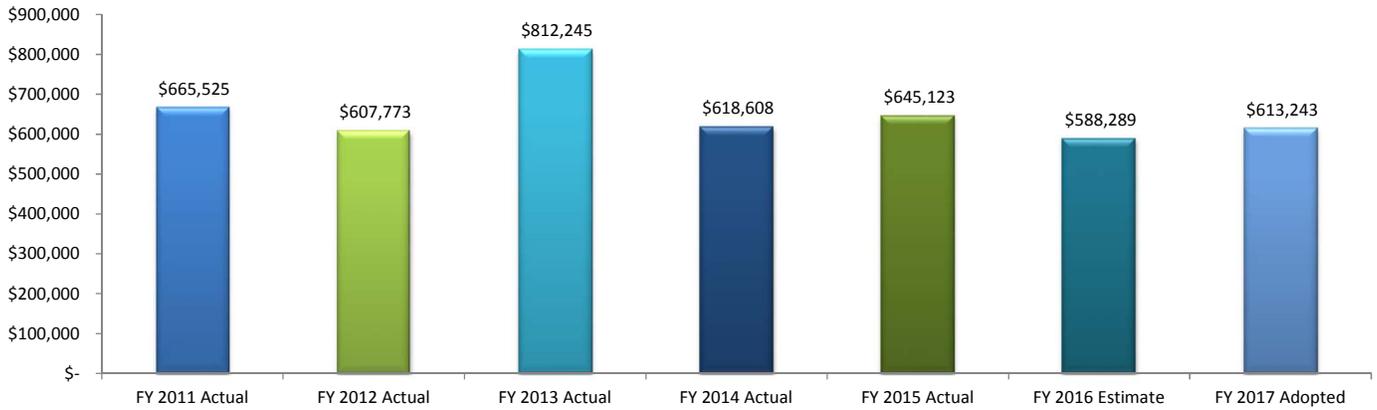
\$415,315 is budgeted for natural gas in FY 2017. Natural Gas prices have decreased in the past two years.

FY 2017 Budgeted Natural Gas Usage



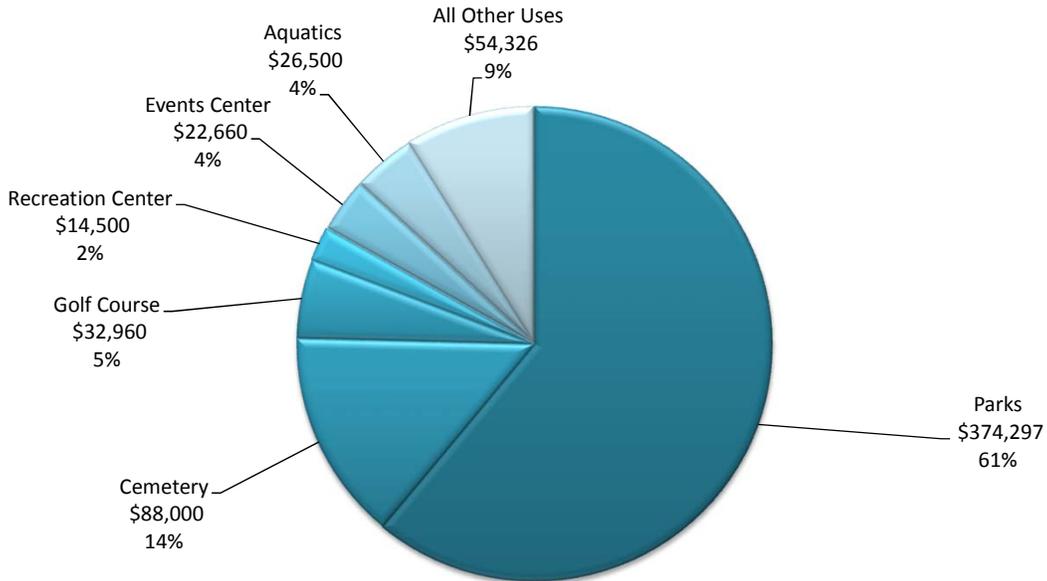
All Funds Expenditure Summary by Use

Water Expense All Areas



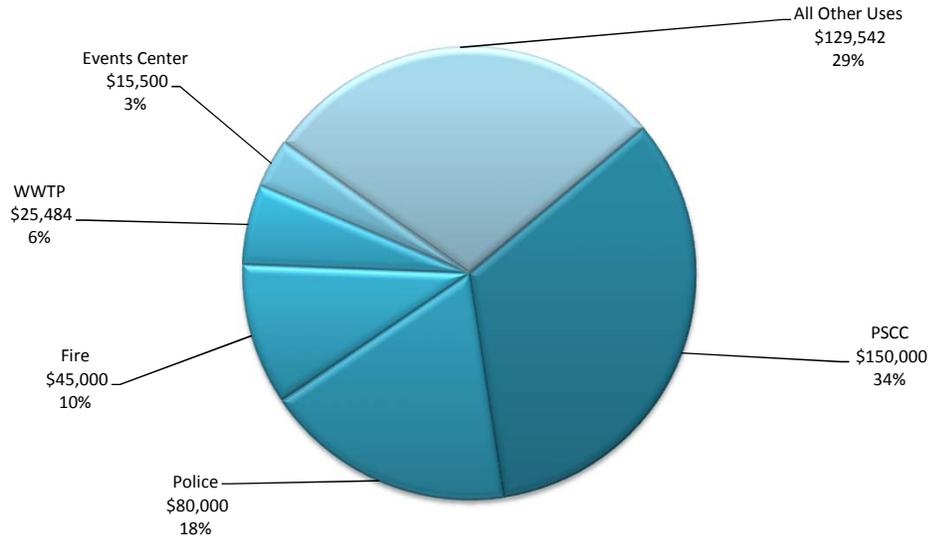
Casper uses approximately \$653,048 in water each fiscal year in its operations, excluding bulk water for resale, and depending on average rainfall.

FY 2017 Expected Water Expenditures



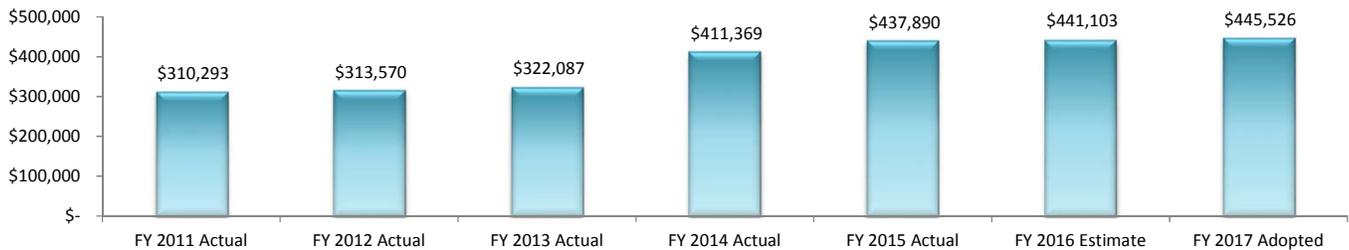
All Funds Expenditure Summary by Use

FY 2017 Expected Telecommunications Usage

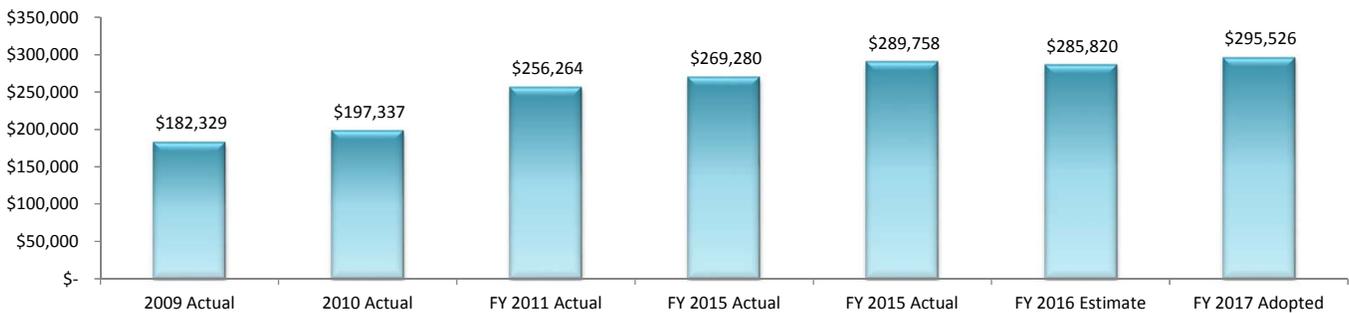


The Voice Over Internet (VOIP) implementation has delivered savings in telecommunications cost. All areas are now on the City VOIP system except the Public Safety Communications Center. The main costs for areas outside of the Public Safety Communication Center are now internet bandwidth and fax and credit card terminal phone lines.

Telecommunications Expense All Areas Including PSCC



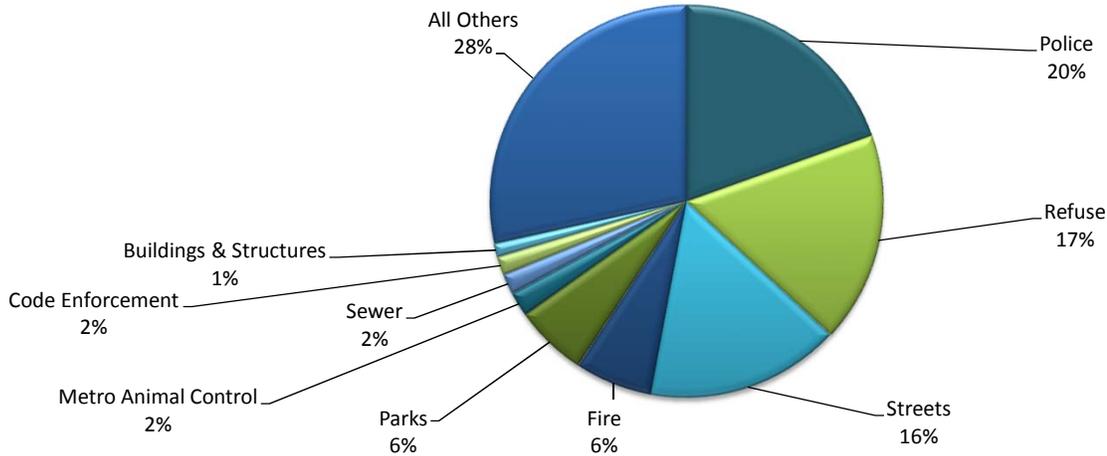
Telecommunications Expense All Areas Excluding PSCC



All Funds Expenditure Summary by Use

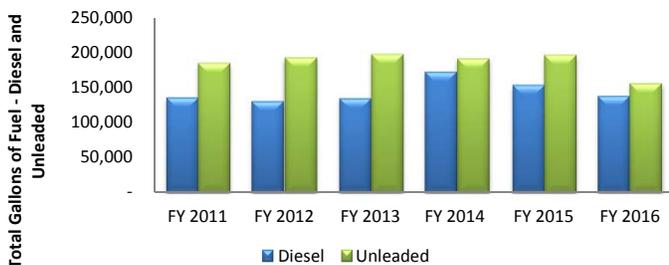
Largest Citywide Fuel Users

(FY 2010 - March 2016)



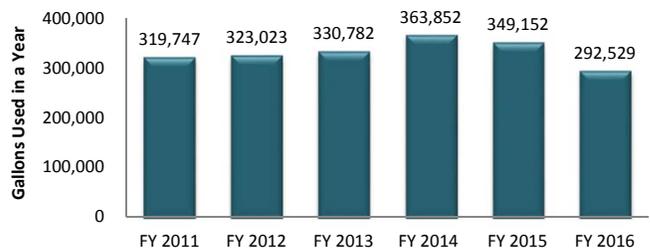
Casper uses approximately 339,000 gallons of diesel and unleaded fuel each year, with the average cost per gallon varying each year based on market prices. This excludes the approximately 75,000 gallons resold to an outside agency for operation of the area transit system. The average price per gallon was \$3.18 in FY 2012, \$3.51 in FY 2013, \$3.36 in FY 2014, and \$2.41 per gallon for FY 2015. Rocky Mountain region prices as of April 25, 2016 for unleaded and diesel prices were \$2.12 and \$2.20 per gallon respectively.

Total Gallons of Fuel Used



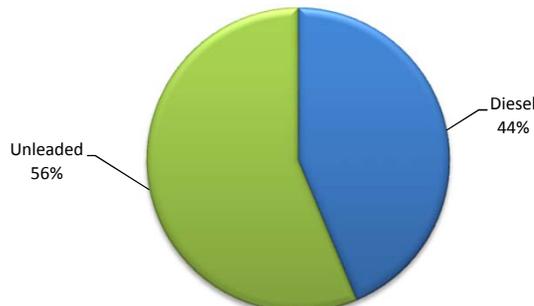
Total Gallons of Fuel Used Per Year

(FY 2016 as of March)



Citywide Unleaded Fuel vs. Diesel Fuel Usage

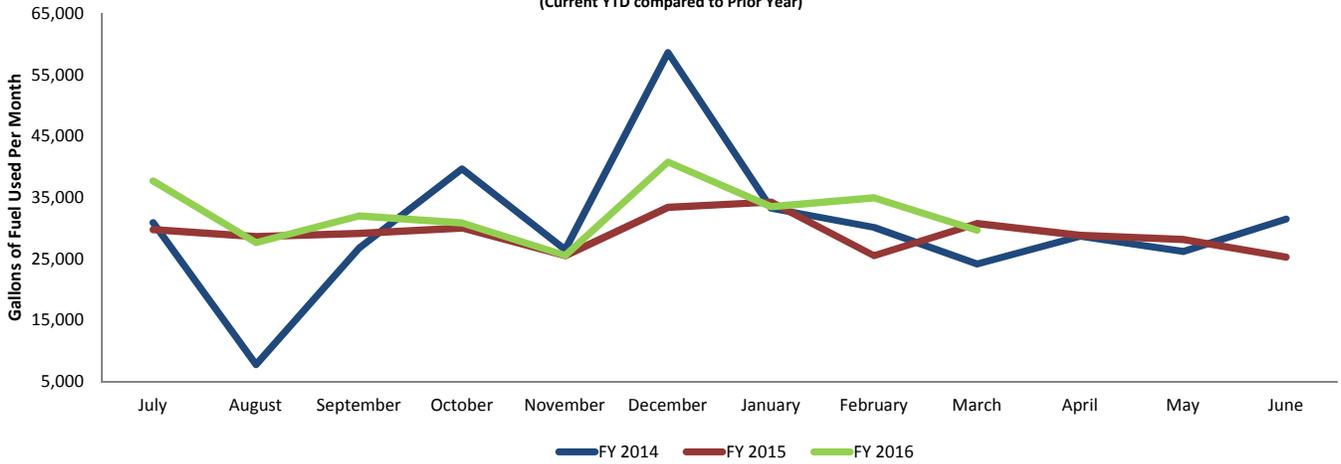
(Since FY 2010)



All Funds Expenditure Summary by Use

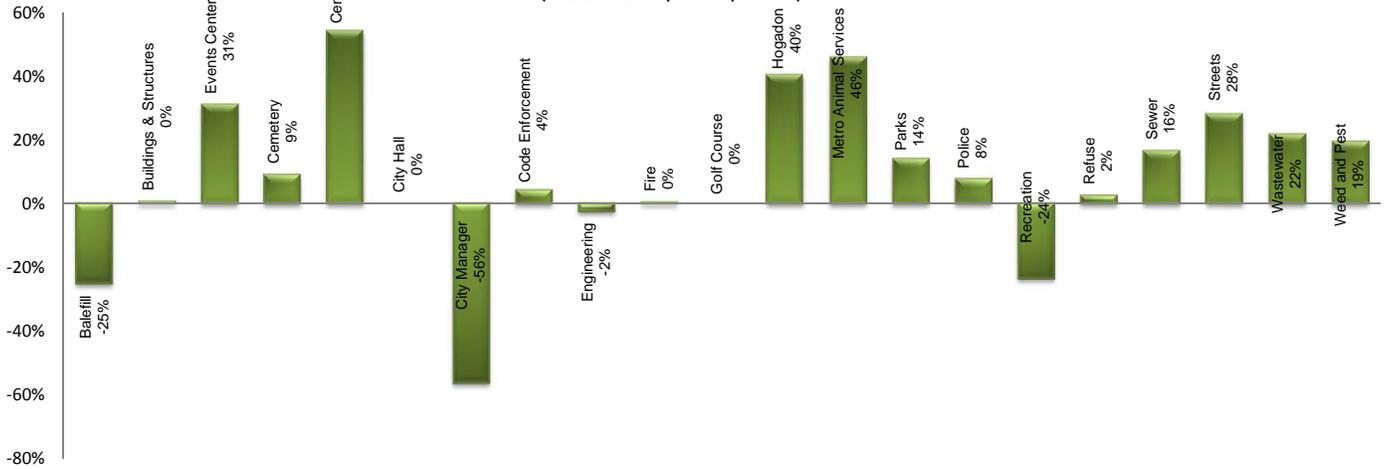
Fuel Usage Comparison

(Current YTD compared to Prior Year)



% Change in Total Gallons of Fuel Used

(FY 2016 YTD compared to prior YTD)



Capital Summary



Capital



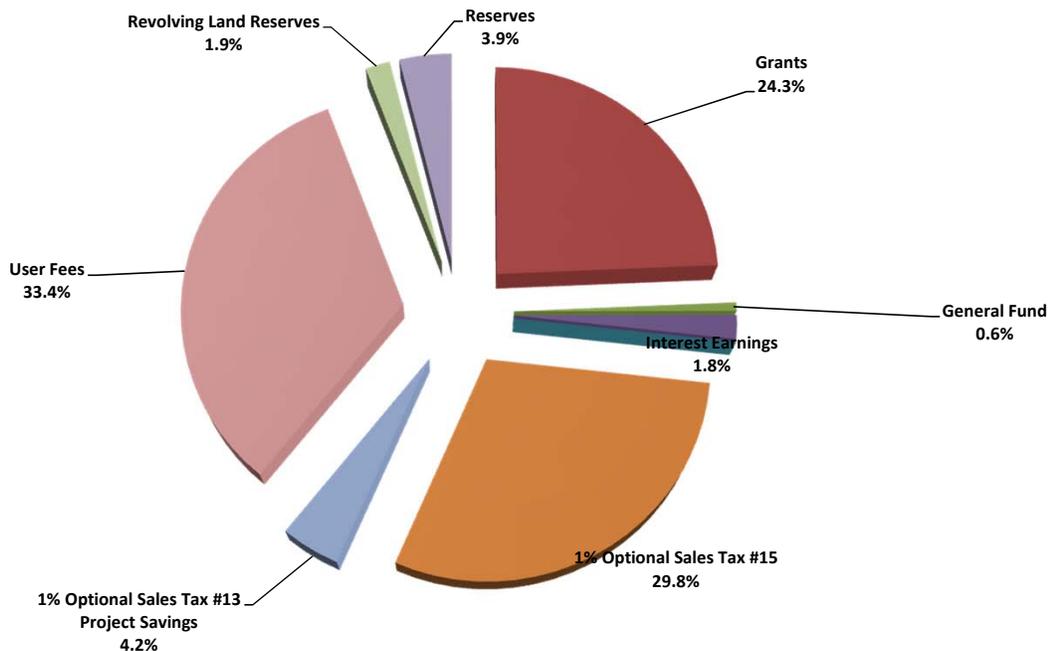
Capital by Funding Sources

A significant and important funding source for capital in the FY 2017 Adopted Budget is the voter approved Optional One Cent Sales Tax. The current authorization of the Optional One Cent #15 was approved by the voters in 2014 and will be collected from 2015 through 2019. The tax adds one penny of tax on every dollar spent for a taxable item. The Optional One Cent Sales Tax has been approved by voters continuously since 1975.

Other major funding sources for capital over the past few years have been user fees, General Fund revenues, County Consensus mineral monies collected by the State of Wyoming and distributed to local governments, water reserves, grants, and loans. User fees are the amounts paid for the services by users of those services. User fees from water, sewer, refuse collection, balefill, and other enterprises fund the majority of capital in those areas.

Due to the current economic climate in the City, there were no one-time funds from Above-the-Cap funding allocated to projects for FY 2017. Above-the-Cap funding will be used to support General Fund operations. The City will continue with project but not at the levels experienced in prior years. General government capital will primarily be funded by the Optional One Cent #15 funds, savings from Optional One Cent #13 projects, grants, and interest earnings. Enterprise Funds will be funded by reserves, user fees, and grants. Special Revenue capital will be funded by by grants, matching funds from the City and reserves.

FY 2017 Capital Investment Funding Sources



Capital

The City of Casper maintains an ongoing capital improvement program. Many large dollar projects remain for the next few years and existing infrastructure requires upkeep and eventual replacement. A few examples of the largest long-term projects are street replacements, water distribution and sewer collection infrastructure, a new regional balefill, as well as the update and proper maintenance of existing infrastructure and buildings.

Capital by Category

The table and chart on this page consolidate capital expenditures from all funds into the category of the intended use of that capital. The Streets category contains all expenditures for streets, traffic lights, bike lanes and sidewalks. Generally, the Streets category includes items related to the creation and maintenance of the street system.

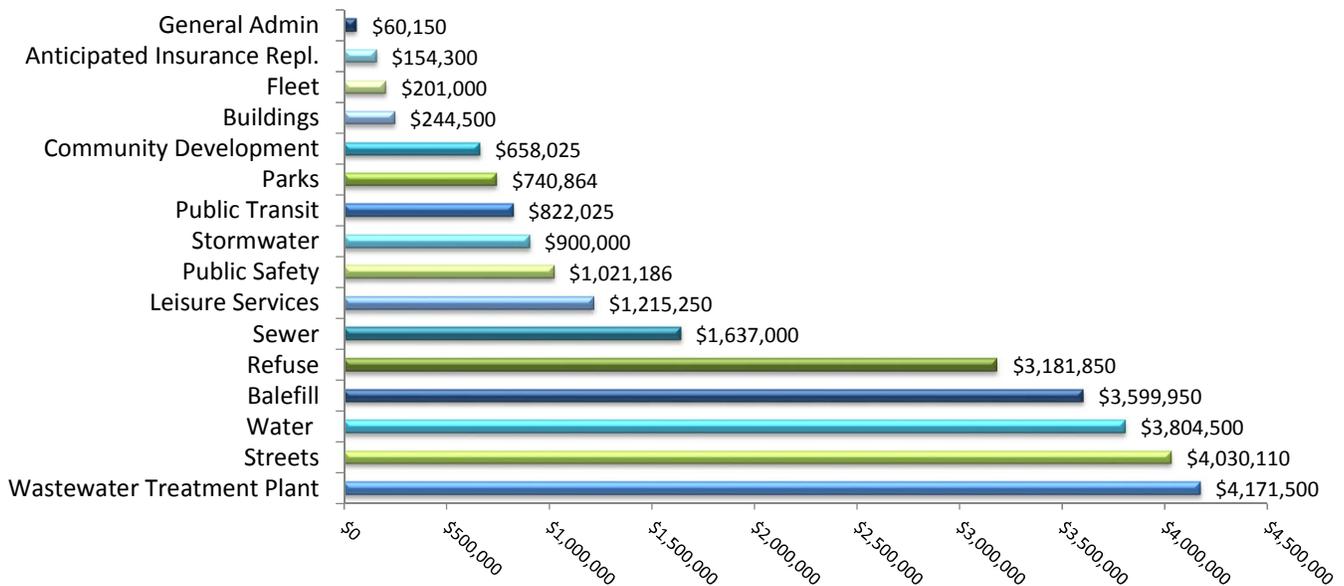
The Balefill and Refuse Collection category reflects capital used for refuse collection and disposal. The Public Safety category covers capital used by Police, Fire, Public Safety Communication Center, and the Municipal Court.

The Water category contains capital used for the water distribution system including water mains, tanks, water lines, meters, and vehicles and equipment used by water distribution crews. The Sewer category has capital items used in the wastewater collection system including sewer mains and equipment. The Wastewater Treatment Plant contains items related to the treatment of wastewater.

The Leisure category contains items for the Events Center, Recreation Center, the Aquatics Center and the outdoor pools, the Ice Arena, Hogadon Ski Area, and the Golf Course. The Parks category includes all capital related to the maintenance of existing and creation of new parks. General administration includes the technologies needed to operate the City organization with the largest expenditures being the information networks and systems shared by the City departments.

The Public Transit Category includes items used in the bus system by the Casper Area Transit Coalition (CATC). It includes vehicles, signage, bus stops, and capital needed for administration. Stormwater is a category related to the capture, control, retention, and discharge of stormwater runoff to avoid flooding and to meet environmental regulations.

Adopted FY 2017 Capital Expenditures by Category- Total \$26,442,210



Capital

Capital by Category

Category of Capital	FY 2017 Adopted	% of Total
Wastewater Treatment Plant	4,171,500	15.8%
Streets	4,030,110	15.2%
Water	3,804,500	14.4%
Balefill	3,599,950	13.6%
Refuse	3,181,850	12.0%
Sewer	1,637,000	6.2%
Leisure Services	1,215,250	4.6%
Public Safety	1,021,186	3.9%
Stormwater	900,000	3.4%
Public Transit	822,025	3.1%
Parks	740,864	2.8%
Community Development	658,025	2.5%
Buildings	244,500	0.9%
Fleet	201,000	0.8%
Anticipated Insurance Repl.	154,300	0.6%
General Admin	60,150	0.2%
Total for All Categories Citywide	\$26,442,210	100.0%

All capital contained in the Requested FY 2017 Budget total \$26,749,210. The largest categories are Wastewater Treatment Plant with \$4,171,500, Streets with \$4,030,110 and Water \$3,804,500 of budgeted capital expenditures.

As can be seen in the table above, Wastewater Treatment Plant projects are the largest category of capital and constitute 15.6% of all capital spending currently included in the FY 2017 Proposed Budget. The second largest category, Streets, constitutes 15.1% capital expenditures. The third largest category, Water, comprises 14.2% of budgeted capital expenditures. A detailed explanation of the projects included in these categories can be found in the next few pages of this section. The largest projects are also noted in the other categories.

Capital

Capital - Streets

The largest project is Miscellaneous Arterial and Collectors budgeted at \$1,950,000. This project is funded with Optional One Cent Sales Tax #15 funds.

The K Street Improvements is budgeted for \$633,110 and Phase 3 Fort Casper Neighborhood Street Reconstruction projects are budgeted for \$500,000 and all except K-Street are funded with Optional One-Cent Sales Tax #15 and consist of ongoing capital replacements to maintain the primary streets of the community and target the lower scoring streets on the street condition index, which takes into account the driving surface, the structural integrity of the road, and other factors.

Streets Capital	New	Replacement
Capital Projects		
Miscellaneous Arterial and Collectors		\$ 1,950,000
K Street Improvements		633,110
Miscellaneous Residential Streets		500,000
Pavement Maintenance Program		500,000
Traffic Miscellaneous		100,000
Capital Equipment		
Sweeper		215,000
Poly Patch & Melter		77,000
4x4 Crew Cab Pickup		52,000
Technology Replacements		3,000
Total Streets	\$ -	\$ 4,030,110

Capital

Capital - Balefill & Refuse Collection

All of the items listed below are funded by depreciation reserves specifically built up through user fees.

Balefill & Refuse Collection Capital	New	Replacement
Capital Projects		
Material Recovery Facility	\$ 1,830,000	
Material Recovery Building	1,269,650	
Surface Improvements	250,000	
Special Waste Parking Lot Expansion	200,000	
Compost Yard Improvements	200,000	
Trees for Russian Olive Removal	45,000	
Commercial Containers	25,000	
Container Lids	20,000	
Residential Trash Containers	12,350	
Cardboard Containers	5,000	
Capital Equipment		
GPS SW/HW	170,000	
Landfill Fence	165,000	
Portable Litter Fencing	65,000	
Landfill Fencing Bucket Truck	35,000	
Air Permit	35,000	
HVAC Improvements	26,000	
Yard Waste Bucket for Loader	25,000	
Land GEM's	15,000	
Leachate Camera	15,000	
Variable Message Board	12,500	
Replace Two Loaders		\$ 640,000
Replace Two Side Load Trucks		520,000
Replace Gather Cylinders both Balers		295,800
Replace Vertical door North Baler		205,000
Sewer Lift Station Upgrade		200,000
Replace Crane Truck		160,000
Replace Light Equipment		80,000
Equipment Preventative Maintenance		65,000
Replace Excavator Tracks		65,000
Replace Baler Bldg Forklift		55,000
Semi Trailers for Storage of Recycling		30,000
Radio Replacement		20,000
Posi-Shell Equipment Repair		15,000
Computer Replacement		10,500
Total Balefill & Refuse Collection	\$ 4,420,500	\$ 2,361,300

Capital

Capital - Public Safety

The public safety category includes capital for the Police Department and the Fire Department. The Police Department includes Police and the Public Safety Communications Center. The majority of the projects and equipment below will be funded with Optional One Cent #15 and one-time funds.

Public Safety Capital	New	Replacement
Capital Equipment		
Fire Misc Light Equipment	\$ 43,986	
Fire Misc Technologies	32,000	
Ongoing Vehicle/Equipment - Police		\$ 500,000
Brush Truck Replacement - Fire		300,000
Ongoing Vehicle/Equipment - Fire		75,000
Police Misc Technologies		25,000
Turnout Gear Replacements		17,000
Police Misc Light Equipment		7,000
Crime Analysis Software		15,000
PSCC Misc Technologies		5,000
PSCC Misc Light Equipment		1,200
Total Public Safety	\$ 75,986	\$ 945,200

Capital

Capital - Water Distribution

The largest project is the CY Booster Station Replacement. The Misc Water Main Replacement Program is an ongoing effort to replace water mains as they reach the end of their useful life. Water mains, lines, and equipment replacement are largely paid for by water user fees. This effort is supplemented on a yearly basis by \$1,000,000 in funding from the optional one cent sales tax.

Water Distribution Capital	New	Replacement
Capital Projects		
CY Booster Station Replacement		\$ 1,500,000
Water Main Replacements		1,000,000
Storage Tank Recoating		200,000
Paving - Replacement Program		150,000
Oversizing Reimbursement for Developers	\$ 85,000	
Capital Equipment		
Rechloramination Stations	75,000	
Radio Readout Devices	30,000	
Water Meters (New Accounts)	60,000	
Water Rights & Supply Analysis	50,000	
Computers	4,000	
Loader		250,000
Water Line Materials		100,000
Vehicle Replacement (3)		83,500
Meters		80,000
Pumps & Control Valves		45,000
PLC/SCADA Equip Repl. Design & Const.		45,000
Meter Parts		21,000
Meter Heads		16,000
Computer Replacements		6,000
Signs & Barricades		4,000
Total Water Distribution	\$ 304,000	\$ 3,500,500

Capital

Capital - Wastewater Treatment Plant

The largest capital expenditures listed here are the Emergency Power Project and the Corrosion Control Facility. The Emergency Power Project will provide emergency electrical generation to the entire WWTP and will be funded with a State loan. The Corrosion Control Facility will be funded with 1%15 Funds. The remaining capital expenditures are generally routine in nature and consist of various ongoing capital replacements, these items are funded with user fees and reserves.

Wastewater Treatment Plant Capital	New	Replacement
Capital Projects		
Corrosion Control Facility	\$ 750,000	
Middle North Platte Watershed BMPs	50,000	
Emergency Power Project		\$ 2,600,000
Bar Nunn Lift Station No. 2 Generator Repl.		90,000
Primary Clarifier No. 2 Renovations		75,000
Roof Replacement - DCB		60,000
Primary Sludge Pumps Replacement		60,000
Lighting Renovations		30,000
Headworks Bldg. Roof Handrails		20,000
Security Upgrades		15,000
Misc. Bldg. Painting		15,000
Meter Station Electrical/Telemetry Upgrades		10,000
Capital Equipment		
Specialized Tools & Equipment	5,000	
Equipment Replacement		125,000
Plant Valves & Piping		75,000
UV Disinfection Equipment		50,000
Strainer for PW2 Water System		45,000
Lab Exhaust System Replacement		40,000
Digester Heat Exchanger Flow Valve		15,000
Lab Equipment		12,000
Roll Off Box Replacement		12,000
Sludge Grinder		10,000
Computer Replacements		7,500
Total Wastewater Treatment Plant	\$ 805,000	\$ 3,366,500

Capital

Capital - Parks

Pathway Improvements, and Playground & Fall Material Replacement projects are funded with both one-time funds and Optional One-Cent #15 funds. Miscellaneous Park Improvements is set-up to keep existing parks maintained and is funded with Optional One-Cent #15.

Parks	New	Replacement
Capital Projects		
Pathway & Bike Lane Improvements		\$ 300,000
Miscellaneous Park Improvements		110,000
Wells Park Shelter Renovation		40,000
Playground & Fall Material Replacement		70,000
Park Lighting		30,000
Capital Equipment		
Aerial Lift Truck		75,000
3/4 Ton 4X4 Pickup & Plow		31,000
Zero Turn Mowers for Parks (2)		30,514
UTV with Top Dresser		25,000
TS Gator (2)		12,500
18 Ft Trailer		8,000
Thumb and Grapple for Backhoe		6,000
Misc Technologies Replacements		2,850
Total Parks	\$ -	\$ 740,864

Capital - Community Development

This category includes Code Enforcement, Planning, Metro Animal Services and revolving land purchases for redevelopment. Metro Animal Services projects and capital equipment are funded from reserves. The funding for the revolving land purchases is to be used to buy land in certain redevelopment areas, make improvements, and then to offer the land for sale. By buying and selling land, the funding "revolves" back into the fund and makes other land purchases possible. No specific land purchases are currently planned.

Community Development Capital	New	Replacement
Capital Projects		
Land for resale- Revolving land fund	\$ 489,725	
Roof Replacement at Metro Animal Services		\$ 80,000
Building Repairs at Metro Animal Services		10,000
Capital Equipment		
Truck Replacement for Metro Animal Services		33,000
Radio Replacement at Metro Animal Services		31,000
Misc Technologies		14,300
Total Development	\$ 489,725	\$ 168,300

Capital

Capital - Leisure Services

The Leisure category contains items for the Events Center, Recreation Center, the Aquatics Center and the outdoor pools, the Ice Arena, Hogadon Ski Area, and the Golf Course.

The major project budgeted in FY17 is the replacement of the Ice Making System at the Ice Arena. It, along with the Subsidized Swimming and the Roof Replacement are funded with 1%#15 Funds.

Leisure Capital	New	Replacement
Capital Projects		
Ice Making System Replacement at Ice Arena		\$ 1,000,000
CRC Roof Replacement		175,000
Capital Equipment		
Computer & Misc Technologies Replacements		32,750
Green Cover Replacements for Municipal Golf Course		5,000
Trailer Replacement for Hogadon		2,500
Total Leisure	\$ -	\$ 1,215,250

Capital

Capital - Sewer

Most capital items are routine replacements to maintain the system at current capacity. The largest projects budgeted in FY 2017 are the Brookview Dr. Sewer Upsizing, Manhole and Main Replacements and the Small Vector Truck. Sewer capital projects and capital equipment purchases are funded with user fees.

Sewer Capital	New	Replacement
Capital Projects		
Oversizing Reimbursement for Developers	\$ 35,000	
Brookview Dr. Sewer Upsizing		\$ 591,000
Manhole & Main Replacement		551,000
Sewage Pump Replacements		25,000
Roof Replacements		15,000
Capital Equipment		
Vector Hose Nozzle	4,500	-
Small Vector Truck		390,000
Lift Station Safety Hatches		10,000
Sunflower Lift Station Fencing		10,000
Vector Hose Replacement		3,000
Computers		2,500
Total Sewer	\$ 39,500	\$ 1,597,500

Capital - Stormwater

1%15 funds will be used for McKinley Underpass project and partial funding for River Restoration.

Stormwater Capital	New	Replacement
Capital Projects		
McKinley Street Underpass		\$ 650,000
North Platte River Restoration	\$ 250,000	
Total Stormwater	\$ 250,000	\$ 650,000

Capital

Capital - Building Maintenance

The Capital Projects will be funded from Perpetual Care funds while the vehicle purchases will be funded with Optional One Cent #15 funds.

Building Maintenance Capital	New	Replacement
Capital Projects		
City Hall Boilers		\$ 15,000
Fire Station #1 Roof Replacement		113,000
Men's & Women's Steamer Unit - CRC		10,000
Ice Arena Co-Ray-Vac & Ejector		33,000
Concrete Repairs - Casper Events Center		10,000
Capital Equipment		
Ipad Replacement / Wireless Technology	\$ 2,900	
3/4 Ton 4X4 Utility Body		30,500
1/2 Ton 4X4 Extended Cab		27,500
Light Equipment Replacement		2,600
Total Building Maintenance	\$ 2,900	\$ 241,600

Capital - Public Transit

The capital dollars are funded by reserves and are primarily to replace buses.

Public Transit Capital	New	Replacement
Replace Buses (4)	\$ -	\$ 560,000
Repave CATC Parking Lot		45,000
Diesel Paratransit Bus		87,283
Diesel Red Route Bus		90,000
Transit Security-Keycard		35,000
Miscellaneous Technology & Light Equipment		4,742
Total Public Transit	\$ -	\$ 822,025

Capital - Insurance Replacements

The Property & Liability fund budgets for capital replacement for unplanned replacements. Any replacements that will not be fully covered by the City's insurance policy will be supplemented by the transfer in from the General Fund. One reason the item may not be fully covered by the insurance reimbursement may be that the item or vehicle does not meet the deductible value. Another reason is that the full replacement cost may exceed the current depreciated value of the item, and the City must make up the difference to replace the item.

Insurance Replacements Capital	New	Replacement
Insurance replacements and deductibles	\$ -	\$ 138,000
Risk Management Staff - Misc Light Equipment & Technologies		16,300
Total Insurance Replacements	\$ -	\$ 154,300

Capital

Capital - Fleet

There are three projects for painting totalling \$131,000 These projects are funded with reserves from the Garage Fund.

Building Maintenance Capital	New	Replacement
Capital Projects		
Paint Interior of Shop	\$ -	\$ 85,000
Paint Interior of Car Wash		31,000
Heating System in Car Wash		30,000
Paint Wash Bay in Service Center		15,000
Capital Equipment		
Air Compressor		25,000
Software/Diagnostic Tools		15,000
Total Building Maintenance	\$ -	\$ 201,000

Capital - General Administration & Primary Information Systems

This category contains centralized information systems that are shared by all City Departments. Examples from previous years include the website, e-mail system, the intranet and other similar systems that benefit multiple departments.

General Administration & Primary Information Systems	New	Replacement
Capital Equipment		
Computer Replacement/Misc Technology		\$ 54,900
Misc. Light Equipment		5,250
Total	\$ -	\$ 60,150

Capital Impact on Operating Budget

Results in Cost Savings to the Operating Budget
 Little or No Impact to the Operating Budget
 Results in Additional Cost to the Operating Budget

Function	Project	Project Cost	Impact
Balefill & Refuse Collection	Material Recovery Facility	\$ 3,099,650	Green
Wastewater Treatment Plant	Emergency Power Project	2,600,000	Red
Streets	Miscellaneous Arterial and Collectors	1,950,000	Yellow
Water Distribution	CY Booster Station Replacement	1,500,000	Green
Leisure Services	Ice Making System Replacement at Ice Arena	1,000,000	Green
Water Distribution	Water Main Replacements	1,000,000	Yellow
Wastewater Treatment Plant	Corrosion Control Facility	750,000	Red
Stormwater	McKinley Street Underpass	650,000	Yellow
Balefill & Refuse Collection	Replace Two Loaders	640,000	Yellow
Streets	K Street Improvements	633,110	Yellow
Sewer	Brookview Dr. Sewer Upsizing	591,000	Yellow
Public Transit	Replace Buses (4)	560,000	Yellow
Sewer	Manhole & Main Replacement	551,000	Green
Balefill & Refuse Collection	Replace Two Side Load Trucks	520,000	Yellow
Streets	Miscellaneous Residential Streets	500,000	Yellow
Streets	Pavement Maintenance Program	500,000	Yellow
Public Safety	Ongoing Vehicle/Equipment - Police	500,000	Yellow
Community Development	Land for resale- Revolving land fund	489,725	Yellow
Sewer	Small Vector Truck	390,000	Yellow
Parks	Pathway & Bike Lane Improvements	300,000	Yellow
Public Safety	Brush Truck Replacement - Fire	300,000	Yellow
Balefill & Refuse Collection	Replace Gather Cylinders both Balers	295,800	Yellow
Balefill & Refuse Collection	Surface Improvements	250,000	Yellow
Stormwater	North Platte River Restoration	250,000	Red
Water Distribution	Loader	250,000	Yellow
Streets	Sweeper	215,000	Yellow
Balefill & Refuse Collection	Replace Vertical door North Baler	205,000	Yellow
Balefill & Refuse Collection	Special Waste Parking Lot Expansion	200,000	Yellow
Balefill & Refuse Collection	Compost Yard Improvements	200,000	Green
Balefill & Refuse Collection	Sewer Lift Station Upgrade	200,000	Yellow
Water Distribution	Storage Tank Recoating	200,000	Green
Leisure Services	CRC Roof Replacement	175,000	Yellow
Balefill & Refuse Collection	GPS SW/HW	170,000	Green
Balefill & Refuse Collection	Landfill Fence	165,000	Green
Balefill & Refuse Collection	Replace Crane Truck	160,000	Yellow
Water Distribution	Paving - Replacement Program	150,000	Yellow
Insurance Replacements	Insurance replacements and deductibles	138,000	Yellow
Wastewater Treatment Plant	Equipment Replacement	125,000	Yellow
Building Maintenance	Fire Station #1 Roof Replacement	113,000	Yellow

Capital Impact on Operating Budget

Function	Project	Project Cost	Impact
Parks	Miscellaneous Park Improvements	110,000	
Streets	Traffic Miscellaneous	100,000	
Water Distribution	Water Line Materials	100,000	
Public Transit	Diesel Red Route Bus	90,000	
Wastewater Treatment Plant	Bar Nunn Lift Station No. 2 Generator Repl.	90,000	
Public Transit	Diesel Paratransit Bus	87,283	
Fleet	Paint Interior of Shop	85,000	
Water Distribution	Oversizing Reimbursement for Developers	85,000	
Water Distribution	Vehicle Replacement (3)	83,500	
Balefill & Refuse Collection	Replace Light Equipment	80,000	
Community Development	Roof Replacement at Metro Animal Services	80,000	
Water Distribution	Meters	80,000	
Streets	Poly Patch & Melter	77,000	
Parks	Aerial Lift Truck	75,000	
Public Safety	Ongoing Vehicle/Equipment - Fire	75,000	
Wastewater Treatment Plant	Primary Clarifier No. 2 Renovations	75,000	
Wastewater Treatment Plant	Plant Valves & Piping	75,000	
Water Distribution	Rechloramination Stations	75,000	
Parks	Playground & Fall Material Replacement	70,000	
Balefill & Refuse Collection	Portable Litter Fencing	65,000	
Balefill & Refuse Collection	Equipment Preventative Maintenance	65,000	
Balefill & Refuse Collection	Replace Excavator Tracks	65,000	
Wastewater Treatment Plant	Roof Replacement - DCB	60,000	
Wastewater Treatment Plant	Primary Sludge Pumps Replacement	60,000	
Water Distribution	Water Meters (New Accounts)	60,000	
Balefill & Refuse Collection	Replace Baler Bldg Forklift	55,000	
General Administration & Primary Infor	Computer Replacement/Misc Technology	54,900	
Streets	4x4 Crew Cab Pickup	52,000	
Wastewater Treatment Plant	Middle North Platte Watershed BMPs	50,000	
Wastewater Treatment Plant	UV Disinfection Equipment	50,000	
Water Distribution	Water Rights & Supply Analysis	50,000	
Balefill & Refuse Collection	Trees for Russian Olive Removal	45,000	
Public Transit	Repave CATC Parking Lot	45,000	
Wastewater Treatment Plant	Strainer for PW2 Water System	45,000	
Water Distribution	Pumps & Control Valves	45,000	
Water Distribution	PLC/SCADA Equip Repl. Design & Const.	45,000	
Public Safety	Fire Misc Light Equipment	43,986	
Parks	Wells Park Shelter Renovation	40,000	
Wastewater Treatment Plant	Lab Exhaust System Replacement	40,000	
Balefill & Refuse Collection	Landfill Fencing Bucket Truck	35,000	
Balefill & Refuse Collection	Air Permit	35,000	
Public Transit	Transit Security-Keycard	35,000	
Sewer	Oversizing Reimbursement for Developers	35,000	
Building Maintenance	Ice Arena Co-Ray-Vac & Ejector	33,000	

Capital Impact on Operating Budget

Function	Project	Project Cost	Impact
Community Development	Truck Replacement for Metro Animal Services	33,000	Yellow
Leisure Services	Computer & Misc Technologies Replacements	32,750	Yellow
Public Safety	Fire Misc Technologies	32,000	Yellow
Community Development	Radio Replacement at Metro Animal Services	31,000	Yellow
Fleet	Paint Interior of Car Wash	31,000	Yellow
Parks	3/4 Ton 4X4 Pickup & Plow	31,000	Yellow
Parks	Zero Turn Mowers for Parks (2)	30,514	Yellow
Building Maintenance	3/4 Ton 4X4 Utility Body	30,500	Yellow
Balefill & Refuse Collection	Semi Trailers for Storage of Recycling	30,000	Yellow
Fleet	Heating System in Car Wash	30,000	Yellow
Parks	Park Lighting	30,000	Green
Wastewater Treatment Plant	Lighting Renovations	30,000	Green
Water Distribution	Radio Readout Devices	30,000	Yellow
Building Maintenance	1/2 Ton 4X4 Extended Cab	27,500	Yellow
Balefill & Refuse Collection	HVAC Improvements	26,000	Green
Balefill & Refuse Collection	Commercial Containers	25,000	Yellow
Balefill & Refuse Collection	Yard Waste Bucket for Loader	25,000	Yellow
Fleet	Air Compressor	25,000	Yellow
Parks	UTV with Top Dresser	25,000	Yellow
Public Safety	Police Misc Technologies	25,000	Yellow
Sewer	Sewage Pump Replacements	25,000	Yellow
Water Distribution	Meter Parts	21,000	Yellow
Balefill & Refuse Collection	Container Lids	20,000	Yellow
Balefill & Refuse Collection	Radio Replacement	20,000	Yellow
Wastewater Treatment Plant	Headworks Bldg. Roof Handrails	20,000	Yellow
Public Safety	Turnout Gear Replacements	17,000	Yellow
Insurance Replacements	Risk Management Staff - Misc Light Equipment & Technol	16,300	Yellow
Water Distribution	Meter Heads	16,000	Yellow
Balefill & Refuse Collection	Land GEM's	15,000	Yellow
Balefill & Refuse Collection	Leachate Camera	15,000	Yellow
Balefill & Refuse Collection	Posi-Shell Equipment Repair	15,000	Yellow
Building Maintenance	City Hall Boilers	15,000	Green
Fleet	Paint Wash Bay in Service Center	15,000	Yellow
Fleet	Software/Diagnostic Tools	15,000	Yellow
Public Safety	Crime Analysis Software	15,000	Yellow
Sewer	Roof Replacements	15,000	Yellow
Wastewater Treatment Plant	Security Upgrades	15,000	Yellow
Wastewater Treatment Plant	Misc. Bldg. Painting	15,000	Yellow
Wastewater Treatment Plant	Digester Heat Exchanger Flow Valve	15,000	Yellow
Community Development	Misc Technologies	14,300	Yellow
Balefill & Refuse Collection	Variable Message Board	12,500	Yellow
Parks	TS Gator (2)	12,500	Yellow
Balefill & Refuse Collection	Residential Trash Containers	12,350	Yellow
Wastewater Treatment Plant	Lab Equipment	12,000	Yellow

Capital Impact on Operating Budget

Function	Project	Project Cost	Impact
Wastewater Treatment Plant	Roll Off Box Replacement	12,000	
Balefill & Refuse Collection	Computer Replacement	10,500	
Building Maintenance	Men's & Women's Steamer Unit - CRC	10,000	
Building Maintenance	Concrete Repairs - Casper Events Center	10,000	
Community Development	Building Repairs at Metro Animal Services	10,000	
Sewer	Lift Station Safety Hatches	10,000	
Sewer	Sunflower Lift Station Fencing	10,000	
Wastewater Treatment Plant	Meter Station Electrical/Telemetry Upgrades	10,000	
Wastewater Treatment Plant	Sludge Grinder	10,000	
Parks	18 Ft Trailer	8,000	
Wastewater Treatment Plant	Computer Replacements	7,500	
Public Safety	Police Misc Light Equipment	7,000	
Parks	Thumb and Grapple for Backhoe	6,000	
Water Distribution	Computer Replacements	6,000	
General Administration & Primary Infor	Misc. Light Equipment	5,250	
Leisure Services	Green Cover Replacements for Municipal Golf Course	5,000	
Balefill & Refuse Collection	Cardboard Containers	5,000	
Public Safety	PSCC Misc Technologies	5,000	
Wastewater Treatment Plant	Specialized Tools & Equipment	5,000	
Public Transit	Miscellaneous Technology & Light Equipment	4,742	
Sewer	Vactor Hose Nozzle	4,500	
Water Distribution	Computers	4,000	
Water Distribution	Signs & Barricades	4,000	
Sewer	Vactor Hose Replacement	3,000	
Streets	Technology Replacements	3,000	
Building Maintenance	Ipad Replacement / Wireless Technology	2,900	
Parks	Misc Technologies Replacements	2,850	
Building Maintenance	Light Equipment Replacement	2,600	
Leisure Services	Trailer Replacement for Hogadon	2,500	
Sewer	Computers	2,500	
Public Safety	PSCC Misc Light Equipment	1,200	
Total FY 2017 Capital Expenditures		\$ 26,442,210	

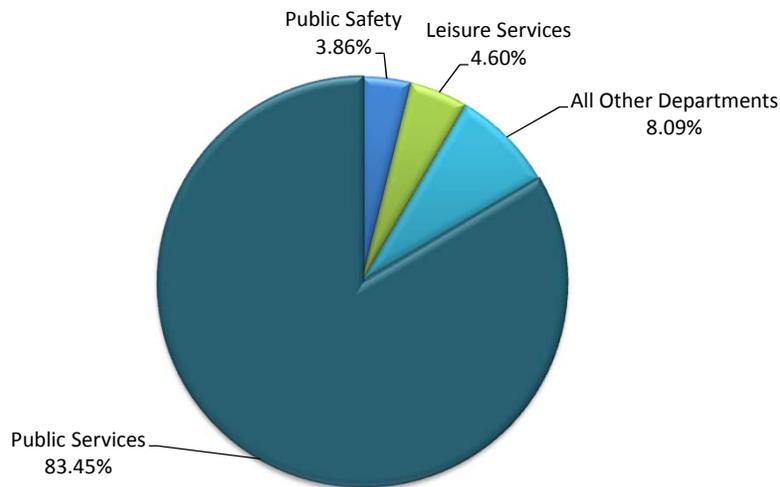
Capital

Capital by Originating City Department

The Public Services Department is composed of the following funds and cost centers: Water, Sewer, Water Treatment Plant, Wastewater Treatment Plant, Refuse Collection, Balefill, Streets, Traffic, Parks, Cemetery, Weed & Pest Control, Parks and Engineering.

Much of the Public Services Department focus is capital construction and maintenance. This is demonstrated by the Public Services Department originating 80% of all budgeted capital spending for FY 2017. In addition, the Engineering Division either manages or gives technical assistance to most of the larger capital projects for other City departments.

Capital Projects by Originating City Department



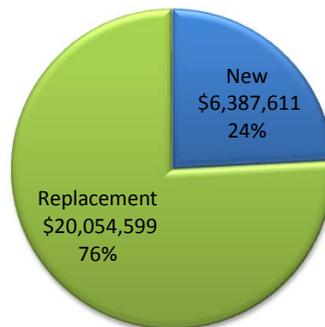
Capital

Capital by Type

New capital items are expansions to the capital inventory. Examples would be the addition of a park, the extension of a street or increasing the number of vehicles in the fleet. Replacement capital maintains or replaces items in the City's current capital inventory. These items may be near the end of their useful life, are antiquated, need repair, or have other factors requiring replacement. Examples of replacement capital would be street resurfacing or reconstruction, a roof on an existing building or replacing an existing vehicle.

New capital items may be of concern from a planning standpoint because they represent a potential service level increase. Some new capital may have no impact or decrease operating expenditures in the short term; however, these items will need to be maintained and replaced at some point in the future. The largest new capital projects that involve any long-term expansion or change in the nature of City services are highlighted in more depth on the following page.

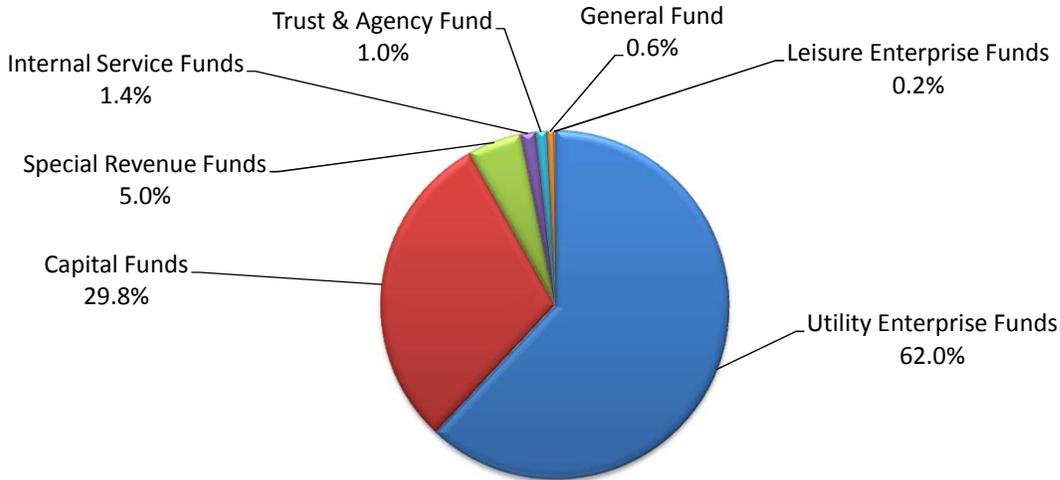
New Capital vs. Replacement Capital



Capital

Capital by Fund

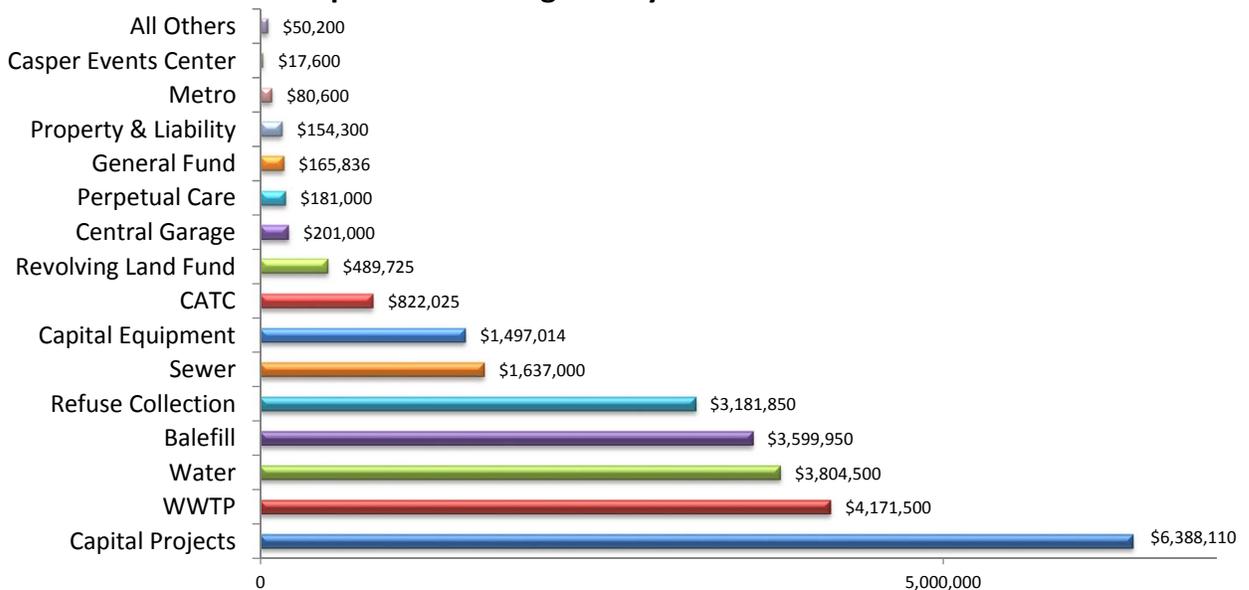
Where are Capital Items Budgeted by Percentage in FY 2017?



Due to the significance of cost and time requirements related to capital items, the City plans these purchases on a longer timeline than operating expenditures. The City Manager's Office coordinates a separate capital budgeting process to plan for capital projects and capital equipment expenditures on a five-year basis.

As can be seen from the charts on this page, most capital is budgeted either in the Capital Projects Fund, the Capital Equipment fund, or Utility Enterprise Funds. These funds are used to account for the larger capital items, like streets and water mains. Smaller items, like replacement computers and desks, are budgeted in the cost center that will use that item.

Where are capital items budgeted by amount in FY 2017?



Personnel Summary



All Funds Personnel Summary by Fund

Fund	Department	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	# ▲
		Positions	Positions	Positions	Positions	Authorized Positions	
General Fund							
City Manager	City Manager	6	6	6	6	4	(2)
City Attorney	City Attorney	7	7	7	7	6	(1)
Municipal Court	Support Services	9	9	9	9	4	(5)
Finance	Support Services	20	20	28	28	27	(1)
Human Resources	Support Services	5	5	5	5	5	-
Planning	Planning & Community Dev	5	6	5	5	4	(1)
Code Enforcement	Planning & Community Dev	12	13	13	13	11	(2)
Police	Police	109	109	113	118	115	(3)
Fire	Fire	78	79	79	79	76	(3)
Engineering	Public Services	14	14	12	12	11	(1)
Streets	Public Services	28	34	31	31	24	(7)
Cemetery	Public Services	3	3	3	3	3	-
Parks	Public Services	20	22	22	23	21	(2)
Fort Caspar	Leisure Services	4	4	4	4	4	-
		320	331	337	343	315	(28)
Enterprise Funds							
Water	Public Services	32	31	24	24	22	(2)
Water Treatment Plant	Public Services	10	10	10	10	10	-
Sewer	Public Services	7	7	7	8	8	-
Plant	Public Services	15	15	15	15	14	(1)
Refuse Collection	Public Services	16	18	20	20	20	-
Balefill	Public Services	18	20	19	20	19	(1)
Aquatics	Leisure Services	4	4	4	4	4	-
Golf Course	Leisure Services	5	5	5	5	3	(2)
Ice Arena	Leisure Services	3	3	3	3	2	(1)
Recreation Center	Leisure Services	8	8	8	8	8	-
Hogadon	Leisure Services	4	4	4	5	4	(1)
Casper Events Center	Leisure Services	14	14	14	14	12	(2)
		136	139	133	136	126	(10)
Special Revenue Funds							
Metropolitan Planning	Planning & Community Dev	2	2	3	3	3	-
Weed & Pest Control	Public Services	3	3	3	4	4	-
Community Develop.	Planning & Community Dev	2	1	1	1	1	-
Block Grant							
Police Grants	Police	1	1	1	1	1	-
		8	7	8	9	9	-

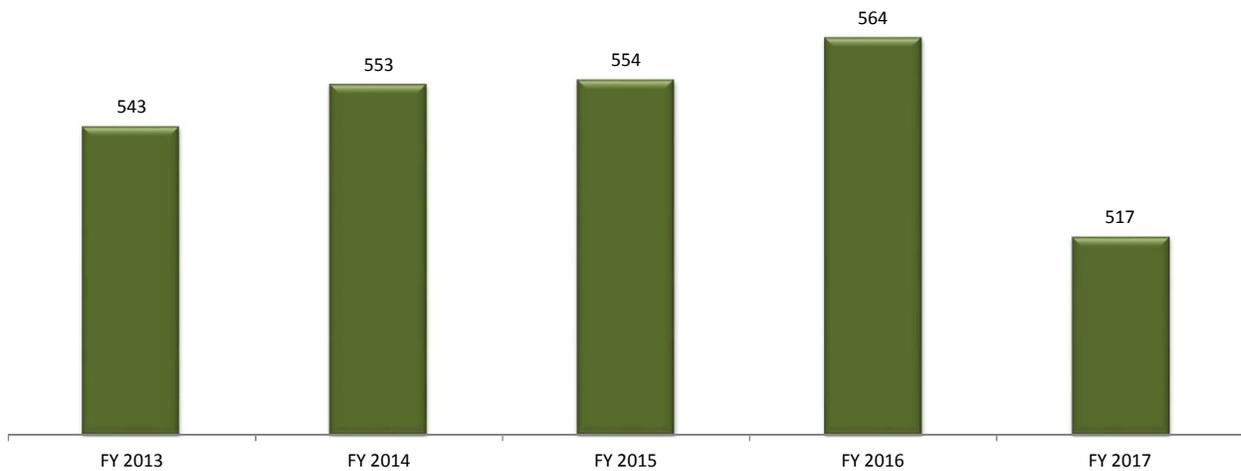
All Funds Personnel Summary by Fund

Fund		FY 2013 Positions	FY 2014 Positions	FY 2015 Positions	FY 2016 Positions	FY 2017 Authorized Positions	# ▲
Internal Services Funds							
Fleet Maintenance	Support Services	13	12	13	13	9	(4)
Information Technology & GIS	Support Services	15	15	14	14	14	-
Buildings & Structures	Support Services	13	12	12	12	8	(4)
Property and Liability Fund	Support Services	2	2	2	2	1	(1)
		43	41	41	41	32	(9)
Trust & Agency Funds							
Metro Animal Control	Planning & Community Dev	12	12	13	13	13	-
Public Safety	Police	22	22	21	21	21	-
Health Insurance Fund	Support Services	1	1	1	1	1	-
		35	35	35	35	35	-
Capital/One-Time Funds							
American Recovery Act	Police	1	-	-	-	-	-
		1	-	-	-	-	-
Total without City Council*		543	553	554	564	517	(47)

*23 vacant positions not budgeted in FY 2017

*24 positions vacant as a result of the Retirement Incentive Program - some of these positions will be filled at a lower pay rate

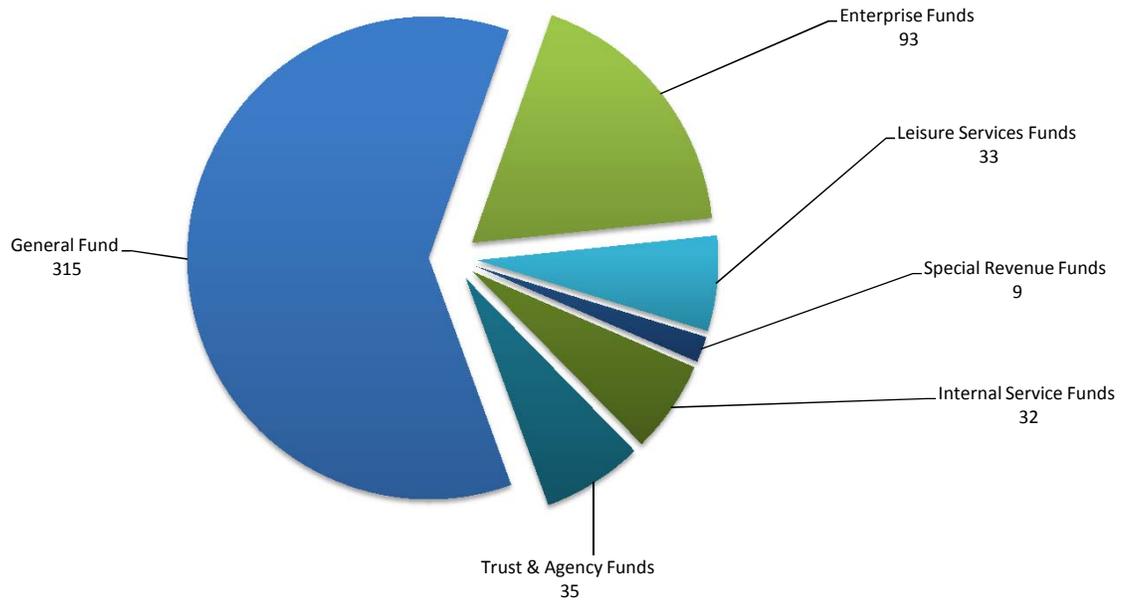
Total City Full-Time Staffing



All Funds Personnel Summary by Fund

Fund	FY 2013 Positions	FY 2014 Positions	FY 2015 Positions	FY 2016 Positions	FY 2017 Authorized Positions	% of Total Staffing
General Fund	320	331	337	343	315	60.9%
Enterprise Funds	98	101	95	97	93	18.0%
Leisure Services Funds	38	38	38	39	33	6.4%
Special Revenue Funds	8	7	8	9	9	1.7%
Internal Service Funds	43	41	41	41	32	6.2%
Trust & Agency Funds	35	35	35	35	35	6.8%
American Recovery Act	1	-	-	-	-	0.0%
Total without City Council	543	553	554	564	517	100.0%

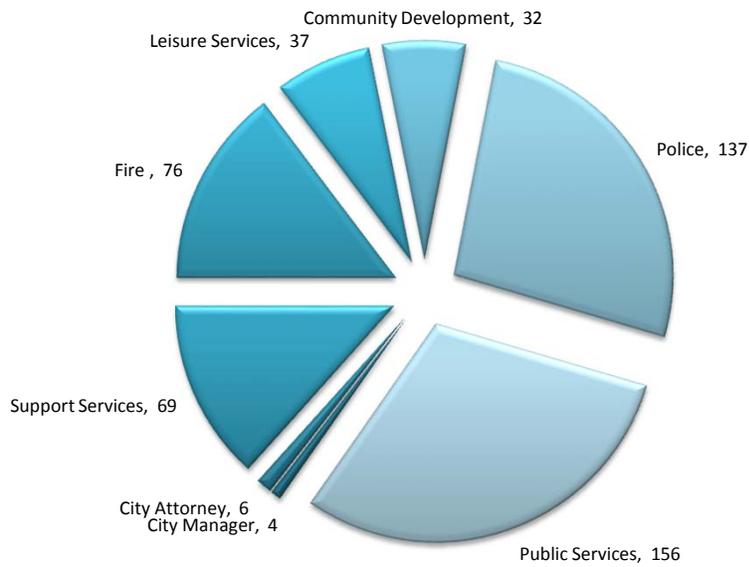
FY 2017 Full-Time Positions by Fund



All Funds Personnel Summary by Department

Department	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	% of Total Staffing
City Manager	6	6	6	6	4	0.8%
City Attorney	7	7	7	7	6	1.2%
Support Services	78	76	84	84	69	13.3%
Fire	78	79	79	79	76	14.7%
Leisure Services	42	42	42	43	37	7.2%
Community Development	21	22	22	35	32	6.2%
Police	145	144	148	140	137	26.5%
Public Services	166	177	166	170	156	30.2%
Total without City Council	543	553	554	564	517	100.0%

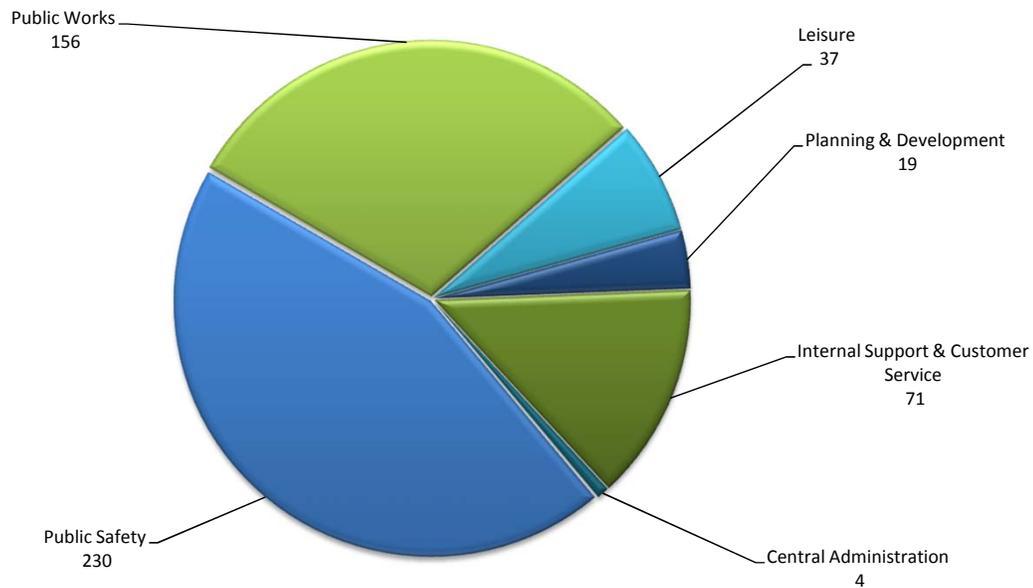
FY 2017 Full-Time Positions by Department



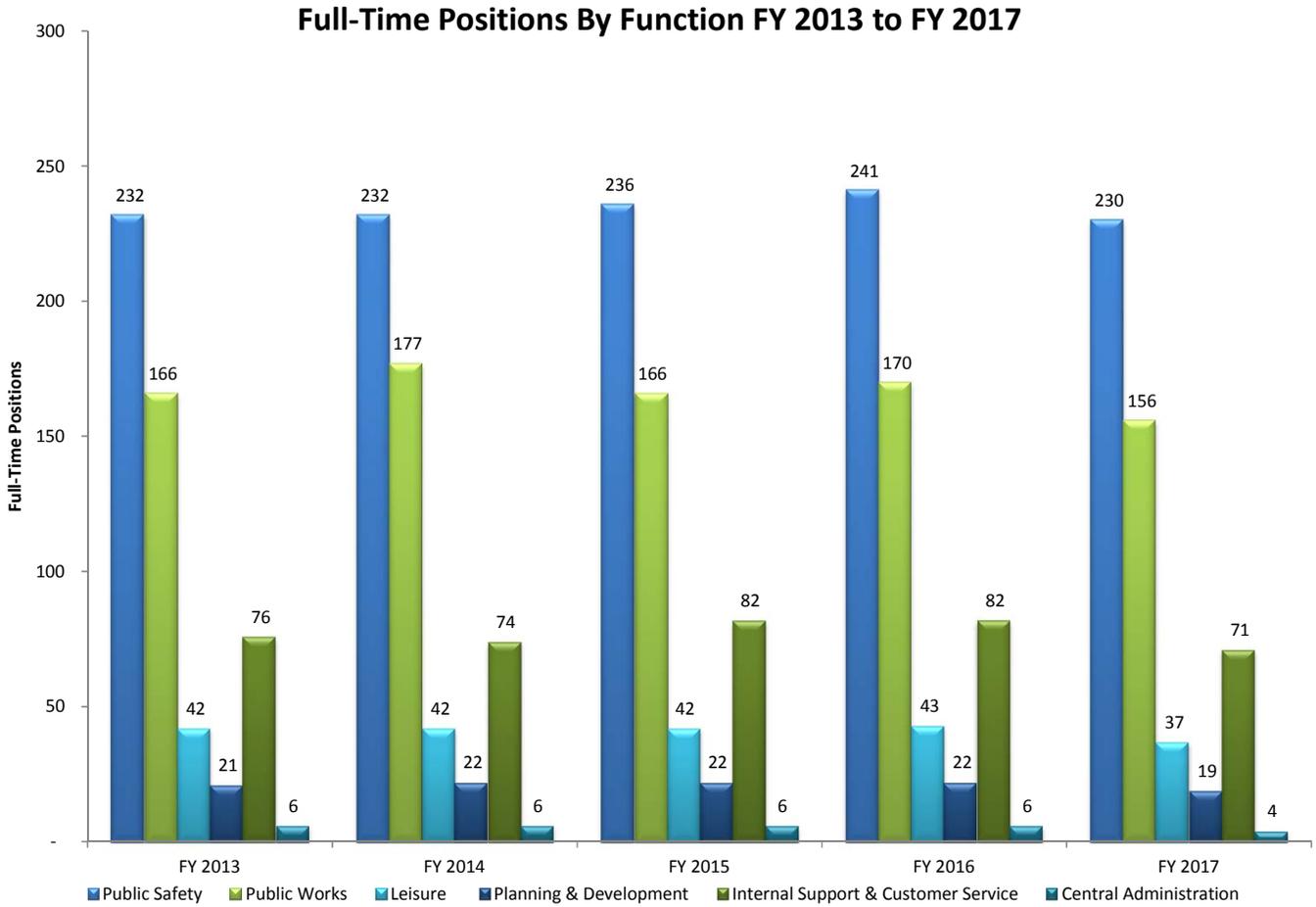
All Funds Personnel Summary by Function

Function	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	% of Total City Staffing in FY 2017
Public Safety	232	232	236	241	230	44.5%
Public Works	166	177	166	170	156	30.2%
Leisure	42	42	42	43	37	7.2%
Planning & Development	21	22	22	22	19	3.7%
Internal Support & Customer Service	76	74	82	82	71	13.7%
Central Administration	6	6	6	6	4	0.8%
Total without City Council	543	553	554	564	517	100.0%

FY 2017 Full-Time Positions by Function



All Funds Personnel Summary by Function



Fund Reserves Summary



Fund Reserves

Fund Reserves

As detailed in the Financial & Budget Policies, fund reserves balances should be maintained at adequate levels to safe-guard the financial condition 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 1999, Council established this reserve policy in an effort to address the energy dependent boom/bust cycles the City has weathered in the past. Due to the recent economic downturn, the City of Casper will need to rely on reserves to allow time to adjust service levels to meet the reduction in revenue, mainly due to the decline sales tax receipts.

Staff is recommending a change to the current reserve policy for the General Fund, to reflect the standard recommended by the Governmental Finance Officers Association (GFOA) which includes two (2) months of expenditures or revenues, whichever is more predictable.

The following section details the projected changes in reserves as of June 30, 2017.

Required Reserve Calculations

Fund	June 30, 2017 Projected	Reserves Required by Policy FY 2017		Total Reserves	Variance Between FY 2017 reserves and policy
		FY 2017 Operating Reserves	Emergency Stabilization Reserves		
General Fund	\$ 20,677,261	\$ 11,292,808	\$ 11,292,808	\$ 22,585,617	\$ (1,908,356)
		25%	25%		
Enterprise Funds					
Water	1,854,501	4,970,000		4,970,000	(3,115,499)
Sewer	3,087,751	1,400,000		1,400,000	1,687,751
Wastewater	3,930,788	2,300,000		2,300,000	1,630,788
Refuse Collection	1,452,786	1,385,921		1,385,921	66,864
Balefill	7,891,586	1,599,218		1,599,218	6,292,368
Special Revenue Funds					
Weed & Pest Control	111,040	156,138		156,138	(45,098)
Internal Services Funds					
Central Garage	105,162	213,114	8.3%	213,114	(107,951)
City Hall	30,941	23,673		23,673	7,268
Information Technology	(17,104)	119,099		119,099	(136,203)
Buildings & Structures	13,397	67,936		67,936	(54,539)
Property & Liability Insurance	144,329	209,409		209,409	(65,080)
Internal Service Funds	276,725	633,231		633,231	(356,505)
		25% of			
		Operational			
		expenses			
		excluding OPEB			
		\$175,000			
Health Insurance	4,065,329	1,999,841		6,847,341	(2,782,013)
		5% of FT personnel times stoploss of \$175,000		4,847,500	

Fund Reserve Balances

Explanation of changes in fund reserve balances for FY2017

The following funds' reserve balances are anticipated to increase or decline by more than 10% during FY 2017:

- Capital Funds
 - Optional One Cent #15 Sales Tax Fund (+59.59%)
 - Optional One Cent #13 Sales Tax Fund (-70.41%)
- Water (+115.33%)
- Sewer (-28.72%)
- Wastewater Treatment Plant (+28.67%)
- Refuse Collection (-55.11%)
- Balefill (+10.95%)
- Golf Course (+263.00%)
- Weed & Pest (-46.49%)
- Revolving Land Fund (+142.05%)
- Special Reserves Fund (-100.00%)
- Fleet Services Fund (-51.42%)
- Property & Liability Insurance (+86.00%)
- Metro Animal Control (-37.28%)
- Public Safety Communications Center (+67.42%)

General Fund

The actual reserves balance at June 30, 2015 was \$28,237,902, which exceeded the Reserve Policy by \$4,459,030.

It is estimated the city will expend \$6,605,644 in reserves by June 30, 2016. This includes \$2,861,234 of planned reserve expenditures and \$3,744,410 due to the rapid decline in Sales Tax and other General Fund revenues.

In FY 2017, the total amount of reserves expended is projected to be \$954,997, leaving a projected reserve balance of \$20,677,261. However, Staff is estimating an additional \$463,333 of potential savings which could result in expending \$491,664 of reserves during FY 2017 and \$21,168,925 remaining in reserves at the end of FY 2017.

Capital Funds

The six capital funds with reserves include capital projects, capital equipment, 1%#13, 1%#14, 1% #15 and the Opportunities Fund. Reserves balances for all funds, with the exception of the 1% #13 Fund, are projected to increase. The net

change to all Capital Funds is an increase of 2.74%. The capital funds tend to fluctuate to reflect the scheduling of major capital projects.

Water Fund

The Water Fund is projected to increase reserves by \$993,282. This increase is due to fewer projects planned in FY 2017. The amount of excess reserve retained is within the policies adopted through user fees rate models and debt stipulations for this fund.

Sewer

The Sewer Fund will be using reserves to pay for capital expenditures. The reserves balance is projected to decrease by a total of \$1,244,414. The amount of excess reserve retained is within the policies adopted through user fees rate models and debt stipulations for this fund.

Wastewater Treatment Fund

The Wastewater Treatment Plant Fund will be using reserves to pay for capital expenditures. The reserves balance is projected to increase by a total of \$875,745. The amount of reserves retained is within the policies adopted through user fees rate models and debt stipulations for this fund.

Refuse Collection Fund

The Refuse Collection Fund is projected to decrease reserves by a total of \$1,783,751. This is mainly due to a large capital project planned in FY 2017.

Balefill Fund

The Balefill Fund is projected to increase reserves by a total of \$779,093. This increase is due to fewer projects planned in FY 2017.

This fund has had extensive capital replacement programs in prior years with significant investments made from accumulated reserves, user fees, and unexpected revenues such as County Consensus funding to regionalize the Balefill. The desirable level of reserves is established through the user fees rate model and debt stipulations for this fund, and the fund must generate enough excess revenue to construct a new landfill cell about every five years.

Leisure Services Funds

The six leisure services funds with reserves include Aquatics, Golf Course, Ice Arena, Casper Recreation Center, Hogadon, and Casper Events Center. All funds, with the exception of Golf Course, will not see their reserve balance

change during FY 2017 reserve balances. Golf Course is projected to increase reserves by \$149,535.

Parking Lot Fund

The Parking Lot Fund is projected to decrease reserves by a total of \$2,969. This decline is due to projected expenditures exceeding revenues in FY 2017.

Revolving Land Fund

Each year, the entire reserve balance of this fund is budgeted for land purchases to facilitate redevelopment in specified areas as opportunities to purchase land arise. For FY 2017, this amount is \$495,216. No specific purchases are planned for FY 2017.

Special Reserves Fund

This fund was established to track the additional 1% in franchise fees collected from Rocky Mountain Power, approved by Council May 21, 2013. A \$1,000,000 one-time transfer to the General Fund is proposed in FY 2017. This will bring the balance of this fund to zero for FY 2017.

Internal Service Funds

The six internal service funds with reserves include Fleet Maintenance, City Campus, Information Technology, Buildings & Structures, Property & Liability and Variable Services Fund. All funds, with the exception of Fleet Maintenance and Property & Liability are projected to have no change in reserves. The Fleet Maintenance Fund is projected to decrease \$111,331 due to capital expenditures while Property & Liability is expected to increase \$66,732.

Perpetual Care

This fund is established to provide support for other funds via interest earned on investments. Overtime, spendable reserves from interest have accumulated and some will be spent in FY 2017 resulting in a \$193,274 decrease in reserves.

Metro Animal Services

This fund is projected to spend \$50,140 of reserves for building improvements and capital replacements in FY 2017.

Public Safety Communications Center

This fund is projected to add \$70,108 in reserves for FY 2017. The reserve balance at the end of FY 2015 was negative \$76,356 due to large expenditures

incurred in FY 2014 to fund the new 911 Dispatch Center. The reserve balance at the end of FY 2017 is projected to be \$174,102.

Health Insurance Fund

This fund is projected to spend \$239,811 in reserves for FY 2017. Retirements may reduce this amount but it is too early in the process to project this impact.

All Funds

Overall, the City is currently projecting to decrease reserves \$1,497,008 for all funds in FY 2017. This 1.51% decrease is the result of large anticipated revenue reductions in the General Fund.

Projected Ending Reserves

Fund	June 30, 2016 Projected	FY 2017 Proposed Revenues	FY 2017 Proposed Expenditures**	June 30, 2017 Projected	Projected % Change in Reserves During FY 2016
General Fund	\$ 21,632,258	\$ 44,390,072	\$ 45,345,069	\$ 20,677,261	-4.41%
Capital Funds					
Capital Projects Fund	156,291	6,392,610	6,389,610	159,291	1.92%
Capital Equipment	1,895,490	1,502,014	1,498,514	1,898,990	0.18%
Optional One Cent #15 Sales Tax	2,719,465	12,010,000	10,389,554	4,339,911	59.59%
Optional One Cent #14 Sales Tax	1,754,388	17,000	4,500	1,766,888	0.71%
Optional One Cent #13 Sales Tax	1,716,492	1,000	1,209,600	507,892	-70.41%
Opportunities Fund	8,005,287	18,377	4,811	8,018,853	0.17%
Enterprise Funds					
Water	861,219	15,855,915	14,862,633	1,854,501	115.33%
Water Treatment Plant	-	2,987,024	2,987,024	-	0.00%
Sewer	4,332,165	5,469,516	6,713,930	3,087,751	-28.72%
Wastewater Treatment Plant	3,055,043	8,365,474	7,489,729	3,930,788	28.67%
Refuse Collection	3,236,537	6,319,759	8,103,510	1,452,786	-55.11%
Balefill	7,112,493	8,761,890	7,982,797	7,891,586	10.95%
Parking Lots	507,909	16,212	19,181	504,940	-0.58%
Leisure Services Funds					
Aquatics	(30,723)	1,079,679	1,079,679	(30,723)	0.00%
Golf Course	(56,858)	886,286	736,751	92,677	263.00%
Ice Arena	(9,414)	539,700	539,700	(9,414)	0.00%
Casper Recreation Center	73,919	1,160,110	1,160,110	73,919	0.00%
Hogadon	(106,681)	829,808	829,808	(106,681)	0.00%
Casper Events Center	(408,265)	3,015,180	3,015,180	(408,265)	0.00%

** FY 2017 Adopted Expenditures adjusted for depreciation and other non-cash expenses.

Projected Ending Reserves

Fund	June 30, 2016 Projected	FY 2017 Proposed Revenues	FY 2017 Proposed Expenditures**	June 30, 2017 Projected	Projected % Change in Reserves During FY 2016
Special Revenue Funds					
Weed & Pest Control	\$ 207,517	\$ 529,424	\$ 625,901	\$ 111,040	-46.49%
Redevelopment Loan Fund	307,352	73,567	67,119	313,800	2.10%
Transit Services	-	2,675,938	2,675,938	-	
Police Grants	113,064	148,279	148,279	113,064	0.00%
Special Fire Assistance	61,928	180,000	180,000	61,928	0.00%
Revolving Land Fund	489,725	1,190,884	495,216	1,185,393	142.05%
Community Development Block Grant	39,245	309,785	309,785	39,245	0.00%
MPO	3,231	946,452	946,452	3,231	0.00%
Special Reserves Fund	939,944	486,632	1,426,576	-	-100.00%
Debt Services Funds					
Special Assessments	2,373,256	40,169	1,092	2,412,333	1.65%
Internal Services Funds					
Fleet Services Fund	216,493	2,456,306	2,567,637	105,162	-51.42%
City Campus Fund	30,941	285,220	285,220	30,941	0.00%
Information Technology	(17,104)	1,434,933	1,434,933	(17,104)	0.00%
Buildings & Structures	13,397	818,501	818,501	13,397	0.00%
Property & Liability Insurance	77,597	2,589,726	2,522,994	144,329	86.00%
Trust & Agency Funds					
Perpetual Care	33,565,635	2,410,335	2,603,609	33,372,361	-0.58%
Metro Animal Control	134,501	1,124,026	1,174,166	84,361	-37.28%
Public Safety Communications	103,994	2,488,033	2,417,925	174,102	67.42%
Health Insurance	\$ 4,305,139	\$ 7,759,554	\$ 7,999,365	\$ 4,065,329	-5.57%
Total - All Funds	99,412,870	147,565,390	149,062,398	97,915,862	-1.51%

** FY 2017 Adopted Expenditures adjusted for depreciation and other non-cash expenses.

Debt Summary



Outstanding Debt by Type all Funds

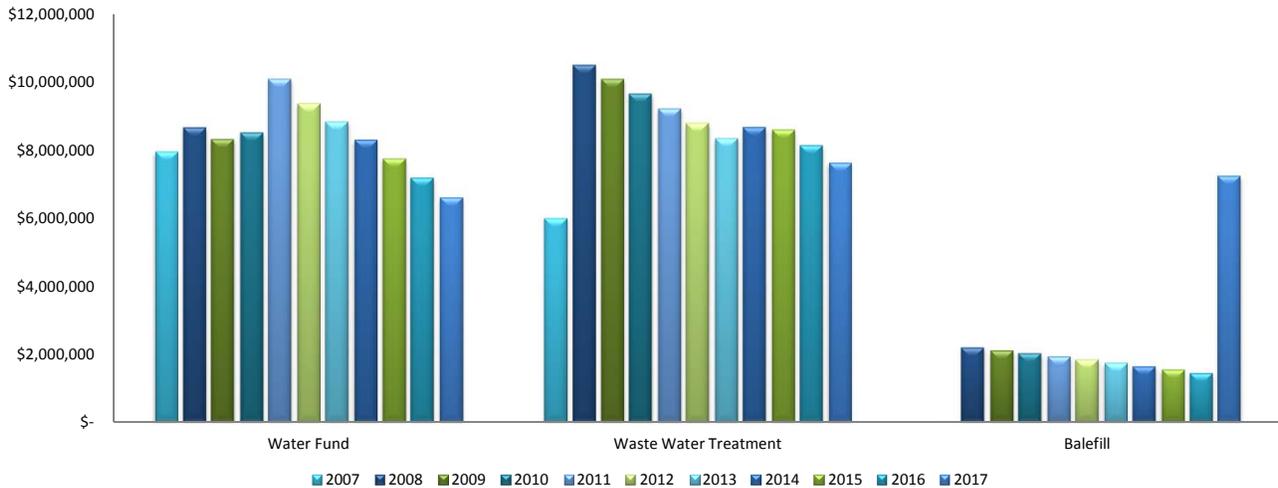
At End of Fiscal Year	<u>Business-Type Activities</u>					Total Primary Government
	Water Fund	Waste Water Treatment	Balefill	Sewer	Golf Course Fund	
2001	\$ 295,406	-	-	-	529,754	\$ 825,160
2002	\$ 282,941	-	-	-	524,939	\$ 807,880
2003	\$ 2,274,167	127,738	-	-	519,931	\$ 2,921,836
2004	\$ 3,036,832	325,767	-	-	514,723	\$ 3,877,322
2005	\$ 4,601,870	476,017	-	-	509,306	\$ 5,587,193
2006	\$ 6,930,584	1,401,017	-	-	503,673	\$ 8,835,274
2007	\$ 7,952,944	5,995,891	-	-	497,814	\$ 14,446,649
2008	\$ 8,661,925	10,500,000	2,189,530	-	491,721	\$ 21,843,176
2009	\$ 8,313,328	10,088,955	2,106,137	-	485,384	\$ 20,993,804
2010	\$ 8,517,836	9,652,432	2,014,580	461,070	478,794	\$ 21,124,712
2011	\$ 10,091,766	9,217,553	1,922,480	467,129	471,940	\$ 22,170,868
2012	\$ 9,365,485	8,789,599	1,830,493	-	-	\$ 19,985,577
2013	\$ 8,830,072	8,347,901	1,733,725	-	-	\$ 18,911,698
2014	\$ 8,296,341	8,673,884	1,637,824	-	-	\$ 18,608,049
2015	\$ 7,747,711	8,593,769	1,539,475	-	-	\$ 17,880,955
2016	\$ 7,183,536	8,141,312	1,437,789	-	-	\$ 16,762,637 Projected*
2017	\$ 6,605,424	7,626,130	7,219,746	-	-	\$ 21,451,300 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).

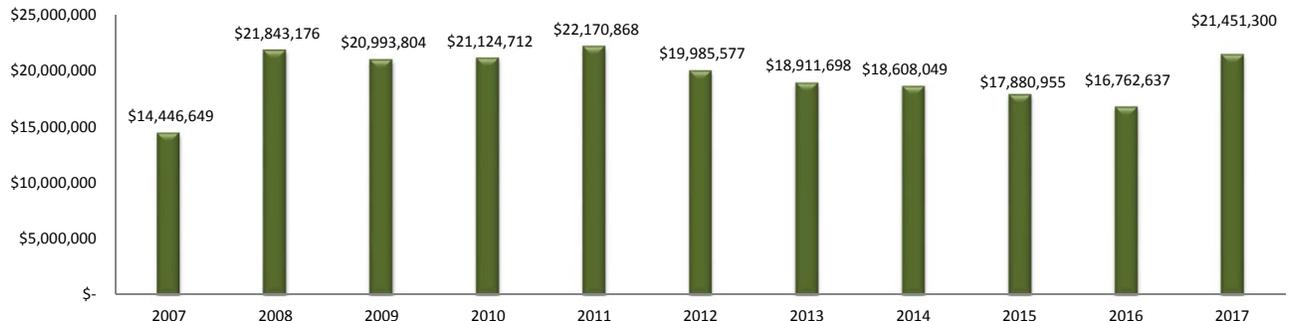
The City of Casper has no General Obligation debt. Small equipment leases are excluded from this schedule.

Debt Changes in Enterprise Operations FY 2007 to 2017



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

(FY 2007 to FY 2017)



Outstanding Debt by Type all Funds

Outstanding Debt Amounts

During FY 2017								
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/17	Payment Frequency	Rate	Last Payment Date
Water	SLIB	80,984	15,237	96,221	528,498	Annual	2.50%	10/1/2022
Water	SLIB	79,056	17,165	96,221	607,551	Annual	2.50%	6/1/2024
Water	SLIB	75,186	21,035	96,221	766,207	Annual	2.50%	8/1/2025
Water	SLIB	73,428	22,793	96,221	838,278	Annual	2.50%	9/1/2026
Water	SLIB	27,729	8,643	36,372	317,982	Annual	2.50%	8/1/2026
Water	SLIB	71,569	24,652	96,221	914,497	Annual	2.50%	8/1/2027
Water	SLIB	54,902	18,886	73,788	700,553	Annual	2.50%	10/1/2027
Water	SLIB ARRA	108,651	48,700	157,351	1,839,352	Annual	2.50%	9/15/2030
Water	SLIB ARRA	6,608	-	6,608	92,506	Annual	0.00%	9/15/2030
Waste Water Treatment Plk	SLIB	501,446	172,099	673,545	6,382,529	Annual	2.50%	12/1/2027
Waste Water Treatment Plk	SLIB				1,010,074	Quarterly	2.50%	*
Waste Water Treatment Plk	SLIB	13,737	-	13,737	233,527	Quarterly	0.00%	5/1/2026
Balefill	SLIB	104,228	35,945	140,172	1,333,561	Annual	2.50%	4/1/2028
Balefill	SLIB	239,815	147,155	392,965	5,886,185	Annual	2.50%	TBD
		<u>\$ 1,437,338</u>	<u>\$ 532,309</u>	<u>\$ 1,975,642</u>	<u>\$ 21,451,300</u>			

*Accrued Interest totaled \$68,253

During FY 2016								
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/16	Payment Frequency	Rate	Last Payment Date
Water	SLIB	79,008	17,213	96,221	609,482	Annual	2.50%	10/1/2022
Water	SLIB	77,127	19,094	96,221	686,607	Annual	2.50%	6/1/2024
Water	SLIB	73,352	22,869	96,221	841,393	Annual	2.50%	8/1/2025
Water	SLIB	71,637	24,584	96,221	911,706	Annual	2.50%	9/1/2026
Water	SLIB	27,054	9,318	36,372	345,711	Annual	2.50%	8/1/2026
Water	SLIB	69,823	26,398	96,221	986,066	Annual	2.50%	8/1/2027
Water	SLIB	53,562	20,226	73,788	755,455	Annual	2.50%	10/1/2027
Water	SLIB ARRA	106,001	52,061	158,062	1,948,003	Annual	2.50%	9/15/2030
Water	SLIB ARRA	6,608	-	6,608	99,113	Annual	0.00%	9/15/2030
Waste Water Treatment Plk	SLIB	489,215	184,330	673,545	6,883,974	Annual	2.50%	12/1/2027
Waste Water Treatment Plk	SLIB				1,010,074	Quarterly	2.50%	*
Waste Water Treatment Plk	SLIB	13,737	-	13,737	247,264	Quarterly	0.00%	5/1/2026
Balefill	SLIB	101,685	38,487	140,172	1,437,789	Annual	2.50%	4/1/2028
		<u>\$ 1,168,809</u>	<u>\$ 414,579</u>	<u>\$ 1,583,388</u>	<u>\$ 16,762,637</u>			

*Accrued Interest totaled \$43,001

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

General Fund

General Fund Summary

General Fund Revenue

General Fund Cost Centers

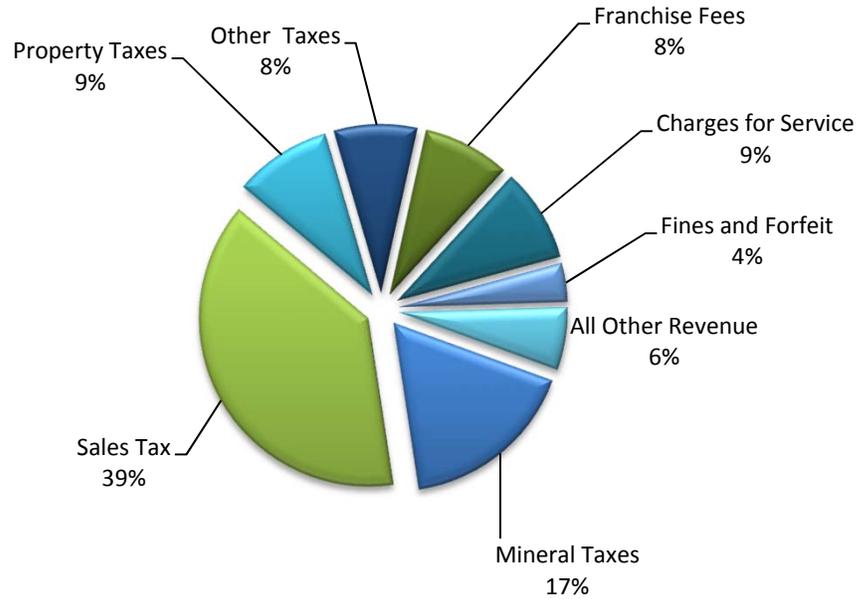


General Fund Summary

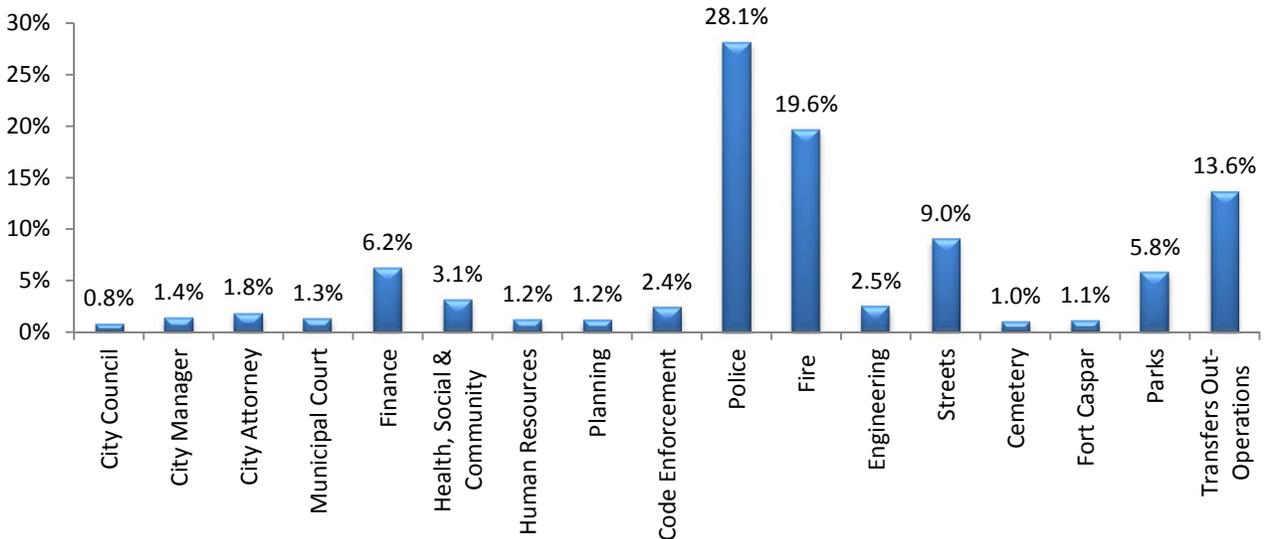
<u>Revenues</u>	<u>FY 2015 ACTUAL</u>	<u>FY 2016 BUDGET</u>	<u>FY 2016 ESTIMATE</u>	<u>FY 2017 ADOPTED</u>	<u>% ▲</u>
Mineral Taxes					
Severance	\$ 2,064,140	\$ 2,092,876	\$ 2,092,876	\$ 2,049,504	-2%
Royalties	2,045,791	2,074,915	2,074,915	2,075,177	0%
Above-The -Cap	3,912,991	4,454,441	4,454,441	3,351,243	-25%
General Sales Tax	24,110,354	24,816,948	17,661,008	16,900,000	-4%
Property Tax	3,965,166	3,980,000	4,251,243	4,100,000	-4%
Auto Tax	1,432,046	1,450,000	1,450,000	1,353,021	-7%
Fuel Taxes	1,784,406	2,003,212	1,718,892	1,818,802	6%
Cigarette Tax	332,598	339,533	324,012	324,336	0%
Wyoming Lottery Revenue	-	-	100,000	533,658	434%
Franchise Fees	3,673,068	3,846,600	3,641,207	3,656,032	0%
Licenses & Permits	1,475,763	1,293,800	970,231	829,003	-15%
Intergovernmental	53,481	40,000	40,000	40,000	0%
Charges for Services	4,046,536	4,211,077	4,441,655	3,944,301	-11%
Fines & Forfeitures	1,951,177	2,157,000	1,462,607	1,631,850	12%
Interest	281,498	262,334	263,229	263,000	0%
Miscellaneous	183,071	196,100	298,148	305,405	2%
Transfers In	175,000	214,740	288,659	1,214,740	321%
Total Revenue	\$ 51,487,086	\$ 53,433,576	\$ 45,533,123	\$ 44,390,072	-3%
<u>Expenditures</u>					
City Council	\$ 643,155	\$ 1,136,016	\$ 785,875	\$ 344,833	-56%
City Manager	886,931	946,996	778,988	625,532	-20%
City Attorney	835,661	886,595	800,952	830,510	4%
Municipal Court	818,321	876,487	782,375	597,582	-24%
Finance	2,851,207	2,880,626	2,765,328	2,816,525	2%
Health, Social & Community	1,217,883	1,427,906	1,440,714	1,404,140	-3%
Human Resources	487,758	548,453	527,684	558,001	6%
Planning	567,855	603,021	523,610	537,927	3%
Code Enforcement	1,177,736	1,302,008	1,171,619	1,076,799	-8%
Police	12,240,721	13,201,073	12,564,404	12,750,785	1%
Fire	8,777,195	9,171,406	8,746,991	8,895,568	2%
Engineering	1,060,315	1,247,952	1,119,192	1,114,797	0%
Streets	4,786,844	5,389,118	4,945,348	4,085,301	-17%
Cemetery	372,176	450,157	432,599	441,094	2%
Fort Caspar	479,000	489,682	473,531	482,241	2%
Parks	2,653,709	2,998,166	2,716,982	2,616,006	-4%
Transfers Out-Operations	9,151,766	12,739,148	11,562,574	6,167,428	-47%
Total Expenditures	\$ 49,008,233	\$ 56,294,810	\$ 52,138,767	\$ 45,345,069	-13%
Net Operating Budget	2,478,853	(2,861,234)	(6,605,644)	(954,997)	86%
Net Fund	\$ 2,478,853	\$ (2,861,234)	\$ (6,605,644)	\$ (954,997)	86%
Budgeted Deficit			(2,861,234)	-	
Deficit Increase-Funded by Reserves			\$ (3,744,410)	\$ (954,997)	
<u>Reconciliation of Reserves Expenditures</u>					
Sales Tax Deficit			\$ (7,155,940)	\$ -	
Other Revenue Deficit			(744,513)	-	
Estimated Net Expenditure Reduction: Personnel			2,472,273	213,333	
Estimated Net Expenditure Reduction: Non-Personnel			1,106,491	250,000	
Estimated Net Expenditure Reduction: Capital			577,279	-	
Expenditure of Reserves for Operations			\$ (3,744,410)	\$ (491,664)	
Recapitalization of Funds from Reserves			-	-	
Total Expenditures of Reserves			\$ (3,744,410)	\$ (491,664)	

General Fund Summary

General Fund Revenues by Category FY 2017 Adopted



General Fund Expenditures by Cost Center FY 2017 Adopted



General Fund Summary

General Fund Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Taxes	\$ 43,320,560	\$ 45,058,525	\$ 37,668,594	\$ 35,628,115	-5%
Licenses & Permits	1,475,763	1,293,800	970,231	829,003	-15%
Intergovernmental	53,481	40,000	40,000	40,000	0%
Charges for Service	4,046,536	4,211,077	4,441,655	3,944,301	-11%
Fines & Forfeitures	1,951,177	2,157,000	1,462,607	1,631,850	12%
Miscellaneous	464,569	458,434	661,377	1,102,063	67%
Transfers In	175,000	214,740	288,659	1,214,740	321%
Total Revenues	\$ 51,487,086	\$ 53,433,576	\$ 45,533,123	\$ 44,390,072	-3%
Expenditures					
Personnel	\$ 28,874,533	\$ 31,107,259	\$ 29,154,639	\$ 28,788,275	-1%
Contractual Services	6,973,103	7,420,617	7,127,882	6,944,730	-3%
Materials & Supplies	2,113,323	2,341,120	2,053,246	1,607,660	-22%
Other	1,656,199	2,402,440	1,996,653	1,671,140	-16%
Capital	239,309	284,226	243,772	165,836	-32%
Transfers Out	9,151,766	12,739,148	11,562,574	6,167,428	-47%
Total Expenditures	\$ 49,008,233	\$ 56,294,810	\$ 52,138,767	\$ 45,345,069	-13%
Net Operating Budget	\$ 2,478,853	\$ (2,861,234)	\$ (6,605,644)	\$ (954,997)	
Use of Unallocated Reserves	-	2,861,234	6,605,644	954,997	-86%
Net All General Fund	\$ 2,478,853	\$ -	\$ -	\$ -	0%

General Fund Revenues

General Fund Summary	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Taxes					
Mineral Taxes					
Mineral Severance Tax	\$ 2,064,140	\$ 2,092,876	\$ 2,092,876	\$ 2,049,504	-2%
Mineral Royalties Tax	2,045,791	2,074,915	2,074,915	2,075,177	0%
Mineral Taxes - Supplemental Funding	3,912,991	4,454,441	4,454,441	3,351,243	-25%
Total Mineral Taxes	\$ 8,022,922	\$ 8,622,232	\$ 8,622,232	\$ 7,475,924	-13%
Other Taxes					
Auto Tax	\$ 1,432,046	\$ 1,450,000	\$ 1,450,000	\$ 1,353,021	-7%
Cigarette Tax	332,598	339,533	324,012	324,336	0%
Sales/Use Tax	24,110,354	24,816,948	17,661,008	16,900,000	-4%
Gasoline Tax	1,188,020	1,326,602	1,140,424	1,216,797	7%
Special Fuels Tax	596,386	676,610	578,468	602,005	4%
Total Other Taxes	\$ 27,659,404	\$ 28,609,693	\$ 21,153,912	\$ 20,396,159	-4%
Property Taxes					
Property Tax	\$ 3,965,166	\$ 3,980,000	\$ 4,251,243	\$ 4,100,000	-4%
Total Property Tax	\$ 3,965,166	\$ 3,980,000	\$ 4,251,243	\$ 4,100,000	-4%
Franchise Fees					
Cable Franchise	\$ 1,010,851	\$ 1,040,200	\$ 996,346	\$ 1,016,428	2%
Phone Franchise	97,349	93,400	98,304	92,972	-5%
Electricity Franchise	1,889,484	2,080,000	1,908,105	1,913,632	0%
Natural Gas Franchise	675,384	633,000	638,452	633,000	-1%
Total Franchise Fees	\$ 3,673,068	\$ 3,846,600	\$ 3,641,207	\$ 3,656,032	0%
Total Taxes	\$ 43,320,560	\$ 45,058,525	\$ 37,668,594	\$ 35,628,115	-5%
Licenses					
Liquor Licenses	\$ 137,600	\$ 134,000	\$ 144,010	\$ 141,875	-1%
Health Licenses	38,232	40,000	43,477	39,658	-9%
Alarm/False Alarms	20,614	25,000	18,052	21,662	20%
Other Licenses	17,641	23,500	30,000	23,536	-22%
Contractor Licenses	36,943	34,300	36,025	34,331	-5%
Electrician Licenses	18,644	18,500	17,621	18,478	5%
Plumber Licenses	14,632	10,500	14,358	12,450	-13%
Total Licenses	\$ 284,306	\$ 285,800	\$ 303,543	\$ 291,990	-4%
Permits					
Building Permits	\$ 888,681	\$ 700,000	\$ 398,391	\$ 350,000	-12%
Electrical Permits	139,112	120,000	93,836	83,745	-11%
Mechanical Permits	63,968	70,000	48,731	38,508	-21%
Plumbing Permits	85,234	100,000	115,227	51,310	-55%
Other Permits	12,122	10,500	6,363	7,933	25%
Sidewalk & Curb Cuts Permit	2,340	7,500	4,140	5,517	33%
Total Permits	\$ 1,191,457	\$ 1,008,000	\$ 666,688	\$ 537,013	-19%
Total License & Permits	\$ 1,475,763	\$ 1,293,800	\$ 970,231	\$ 829,003	-15%

General Fund Revenues

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Intergovernmental Revenue					
WYDOT I-25	\$ 33,658	\$ 20,000	\$ 20,000	\$ 20,000	0%
Intergovernmental User Charges	19,823	20,000	20,000	20,000	0%
Total Intergovernmental	\$ 53,481	\$ 40,000	\$ 40,000	\$ 40,000	0%
Charges for Services					
Planning & Community Development					
Plan Checking Fees	373,930	200,000	106,323	100,000	-6%
Zoning/Subdivision Fees	22,020	20,000	16,370	17,000	4%
Total Planning & Comm. Dev	\$ 395,950	\$ 220,000	\$ 122,693	\$ 117,000	-5%
Other					
Ft. Caspar Admissions	\$ 24,866	\$ 28,000	\$ 25,255	\$ 25,000	-1%
Ft. Caspar Building Rent	2,889	2,500	3,000	2,500	-17%
Ft. Caspar Concessions	48,519	56,500	49,276	57,000	16%
Contributions - Fort Caspar Educator	39,508	39,508	39,508	38,254	-3%
Cemetery Fees	124,280	133,750	140,000	130,000	-7%
Park Shelters	20,313	18,000	25,000	30,000	20%
Other Charges	11,475	6,000	6,105	6,000	-2%
Total Ft. Caspar & Other	\$ 271,850	\$ 284,258	\$ 288,144	\$ 288,754	0%
Interdepartmental					
Administrative Fees	\$ 270,527	\$ 529,723	\$ 529,723	\$ 432,443	-18%
Interdepartmental Charges	2,536,233	2,721,346	3,114,346	2,688,346	-14%
Total Interdepartmental	\$ 2,806,760	\$ 3,251,069	\$ 3,644,069	\$ 3,120,789	-14%
Public Safety Fees					
Police Contract Wages	\$ 24,492	\$ 30,500	\$ 30,500	\$ 30,500	0%
Accident Reports	2,139	3,500	1,560	2,500	60%
VIN Inspections	39,761	50,000	34,108	40,000	17%
Police Miscellaneous	32,238	55,000	26,727	34,000	27%
NCSD #1 Officer	105,000	105,000	105,000	105,000	0%
Police Restitution Fines	1,978	750	33	-	-100%
Fire Staffing Reimbursements	118,232	-	-	-	0%
Contract Building Inspection	102,072	80,000	50,997	68,360	34%
Weed/Litter Abatement	12,633	6,000	12,824	12,398	-3%
Wyoming DCI Reimbursement	133,431	125,000	125,000	125,000	0%
Total Public Safety Fees	\$ 571,976	\$ 455,750	\$ 386,749	\$ 417,758	8%
Total Charges For Services	\$ 4,046,536	\$ 4,211,077	\$ 4,441,655	\$ 3,944,301	-11%

General Fund Revenues

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Fines & Forfeitures					
Court Fines and Forfeitures	\$ 1,765,948	\$ 1,965,000	\$ 1,304,351	\$ 1,465,000	12%
Court Costs	116,481	118,000	96,583	98,600	2%
Parking Fines	65,968	70,000	58,673	65,000	11%
Court Appointed Attorney	2,780	4,000	3,000	3,250	8%
Total Fines & Forfeitures	\$ 1,951,177	\$ 2,157,000	\$ 1,462,607	\$ 1,631,850	12%
Miscellaneous					
Interest Income	\$ 281,498	\$ 262,334	\$ 263,229	\$ 263,000	0%
Wyoming Lottery Revenue	-	-	100,000	533,658	434%
Late Payment Fees	6,147	-	1,552	-	-100%
Gain/(Loss) On Investments	(9,576)	-	-	-	0%
AMOCO Reimbursements	-	36,000	-	-	0%
Contributions - Community Branding	-	40,000	-	-	0%
Lease Fees	27,650	27,650	27,650	27,650	0%
Rent	8,561	12,450	124,561	127,755	3%
Miscellaneous	150,289	80,000	144,385	150,000	4%
Total Miscellaneous	\$ 464,569	\$ 458,434	\$ 661,377	\$ 1,102,063	67%
Transfers In					
Transfers In Casper Recreation Center	\$ -	\$ -	\$ 73,919	\$ -	-100%
Transfers In 1% Sales Tax- #14	175,000	-	-	-	0%
Transfers In 1% Sales Tax- #15	-	214,740	214,740	214,740	0%
Transfers In Special Reserves Fund	-	-	-	1,000,000	100%
Total Transfers In	\$ 175,000	\$ 214,740	\$ 288,659	\$ 1,214,740	321%
Total Revenue	\$ 51,487,086	\$ 53,433,576	\$ 45,533,123	\$ 44,390,072	-3%

Revenue increase / (decrease) from previous year Estimate \$ (1,143,051)

General Fund Revenue Analysis by Major Categories

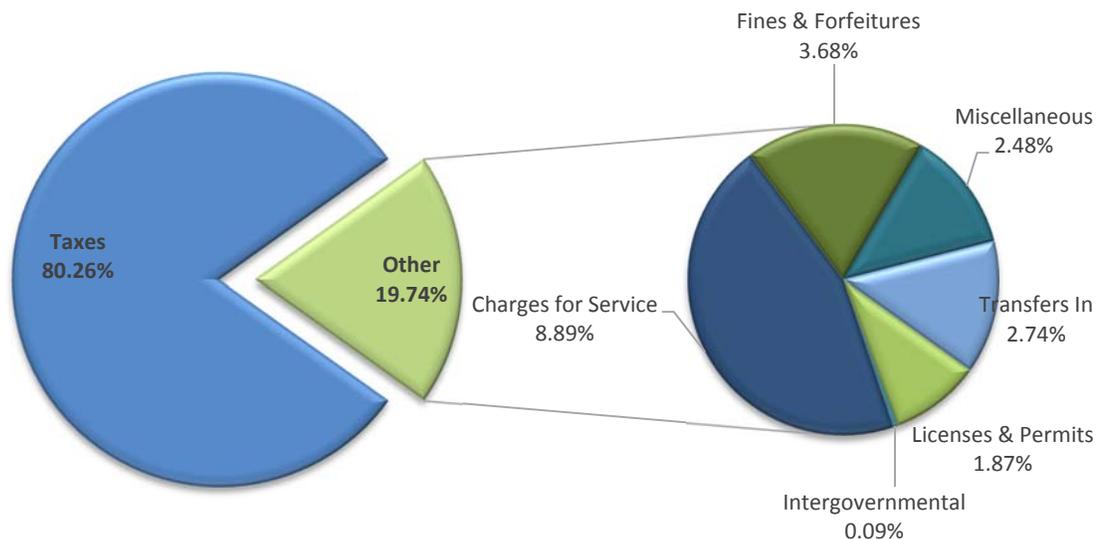
OVERVIEW

General Fund revenues consist of a variety of revenue types, predominantly composed of taxes. These revenues fund the ongoing general service operations of the community.

The current combination of taxes represents 80% of the total General Fund Revenue. The remaining non-tax categories comprise the remaining 20% of General Fund Revenue.

Within general revenues for Wyoming communities, is the Mineral Tax – Supplemental Funding. The amount of this revenue source is determined biannually by the Wyoming State Legislature and is dependent upon mineral price, production, and the political environment. Because of this, Mineral Tax – Supplemental Funding revenue is considered one-time revenue. Consequently, reliance upon it for ongoing operations presents a risk of those operations being disrupted if the revenue source decreases and other sources do not increase enough. The funds are included in the state budget for FY17 and FY18. For FY 2017, 100% of these funds have been allocated to operations.

General Fund Revenue



MINERAL TAXES

Adopted FY 17 Revenue Amount: \$7,475,924

Trend: Decreased due to less Above-the-Cap funding from legislature.

% Change in Category from FY 2016 Estimate to FY 2017 Adopted: -13%.



Description of Revenue:

Mineral based revenues now represent 17% of total General Fund Revenue, up from 16% for FY 2015.

There are two underlying sources of mineral based tax revenue to the City' general fund: State Severance Taxes and Federal Mineral Royalties. The amount of mineral tax revenues distributed to local governments is set by the Wyoming State Legislature.

Currently the City budgets this revenue in three General Fund line items: Mineral Severance Tax, Mineral Royalties Tax and Mineral Royalties – Direct Distributions.

Mineral Severance Tax and Mineral Royalties Tax revenues are “capped” amounts. These distributions are based on threshold amounts received by the State and are then distributed to cities and towns based on the proportion which the population of the city or town bears to the population of all cities and towns in Wyoming. An increase or decrease in population can effect this distribution.

The amount budgeted for Mineral Tax – Direct Distribution is also known as Above-The-Cap funding. The Wyoming Legislature allocates a portion of mineral tax revenues above the threshold amounts directly back to local governments. Information on the distribution of the Federal Mineral Royalty and Federal Severance Taxes distribution is provided from a publication by the Wyoming Legislative Services Office with distribution provisions changing over the years. The link to this information is: <http://legisweb.state.wy.us/budget/2015databook.pdf>

FY 2017 Mineral Taxes – Supplemental Funding FY 2017 Proposed Uses

For FY 2017, the City has budgeted 100% of this funding for operations expenses.

WAM and the Wyoming County Commissioners Association (WCCA) strongly advocated for the Governor’s recommendation of \$105,000,000 to local governments over the biennium (FY 2017 & FY 2018). The Legislature voted on two amendments that supported the Governor’s Recommendation. WAM emphasized the need for predictable appropriations for cities and towns. Important bills impacting Cities and Town’s budgets include:

Highlights from 2016 Legislative Session-Chapter 111-Original House Bill 51

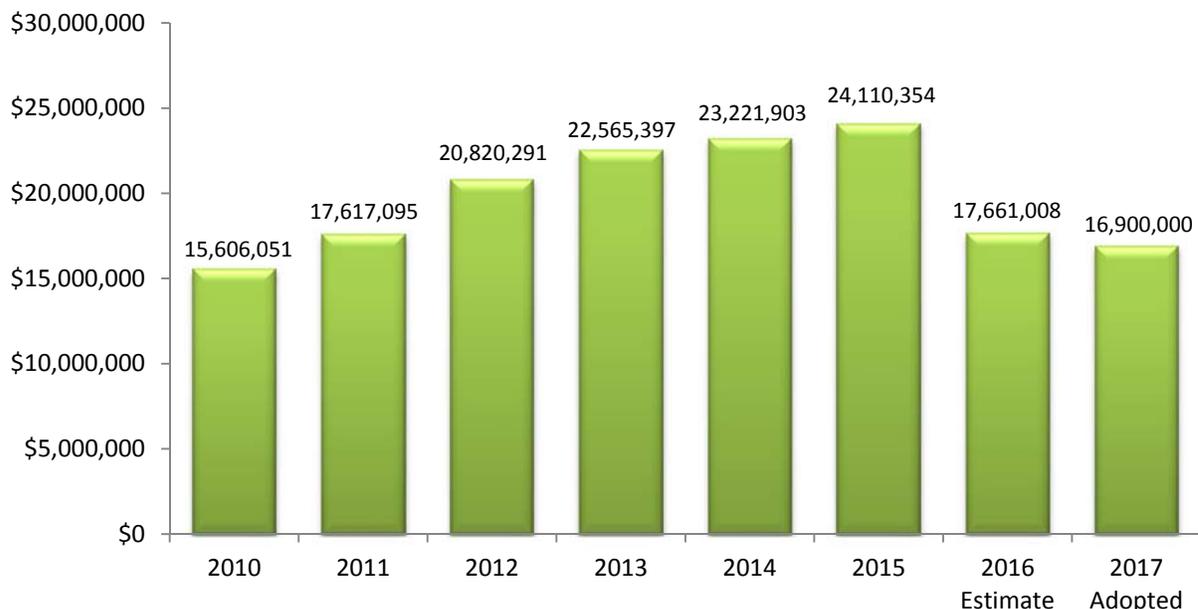
For the FY 2017-18 biennium, the bill appropriates \$105 million to local government. All funds are for direct distribution. The \$105 million is divided between the 2 years of the biennium, or \$52,500,000 each fiscal year for direct distribution. Of that, the cities and towns get 64.83% and the counties get 35.17%. For use as direct distribution, cities and towns will receive this fiscal year \$34,037,500 or \$68,075,000 over the biennium. The consensus funding will be distributed twice per year in August and January.

SALES TAX

Adopted FY 17 Revenue Amount: \$16,900,000

Trend: Increasing in FY2012, and 2013; leveling out in FY2014-15 and a decrease in FY2016.

% Change in Category from FY 2016 Estimate to FY 2017 Adopted: -4.5%



Sales tax revenues now represent 38% of total General Fund Revenue, down from 47% for FY 2015.

Description of Revenue:

This category of taxes tends to be elastic with activity in the economy. As sales increase, these revenues tend to increase as well.

Analysis of Sales Tax:

During FY 2010 revenues declined by approximately 21.5% from the actual amount received in FY 2009. Sales tax receipts recovered from FY 2010 through FY 2015 with an average annual increase of 9.1%.

The revenue projections for sales tax are based on receipts from YTD FY 2016 actual revenues. Although growth in sales tax in previous years has been strong, recent analysis indicates a large reduction has occurred and has stabilized at a lower rate. Therefore, sales tax is anticipated to be relatively flat for FY 2017 relative to FY 2016.

Overall, sales tax collections have decreased by 27% YTD from FY 2016 to FY 2015. The declines have been felt in all sectors of the economy but the mining sector has fared the worst. Mining has fallen by 74% during FY 2016 while manufacturing and real estate have fallen by 51% and 49% respectively.

Utility Account Growth:

City of Casper utility accounts correlate highly (0.981) with Natrona County's population. As the population increases, the tax base also increases and vice versa. City utility accounts have increased at less than 1% during FY 2016. Because sales tax collections are based upon population, it is important to monitor these categories closely.

Optimistic Points:

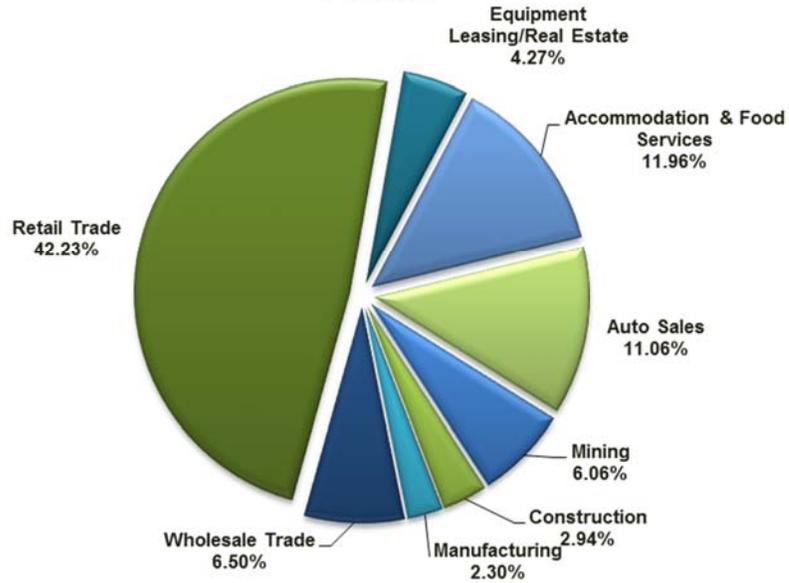
The economy in Casper is struggling as evidence by the large decrease in sales tax and the rise in unemployment. However, this has not led to population decreases though this could change quickly as severance/unemployment benefits are used. Another positive is the lack of decline in housing prices on a local and state wide level. Similar to population levels, this could also change quickly as benefits are used and people decide to seek employment elsewhere.

Concerns:

The price of oil and other commodities are a primary driver of the current economic climate. Locally, this has led to a higher rate of unemployment and a reduction in sales tax receipts. If prices continue to be unfavorable, further job losses and reduction in population appears likely. This would further reduce resources available to the City.

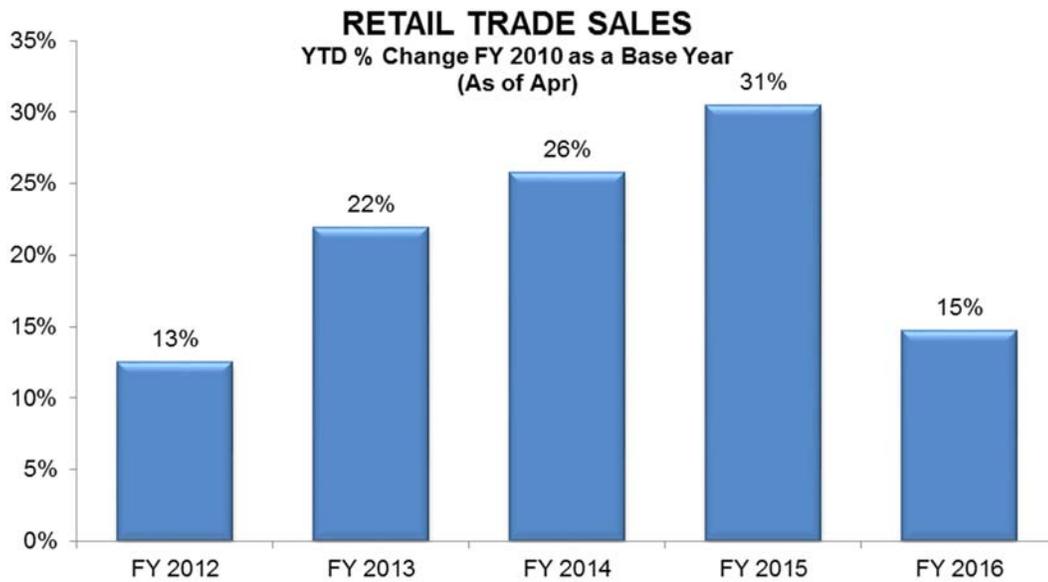
Natrona County Sales Tax Sources

FY 2016

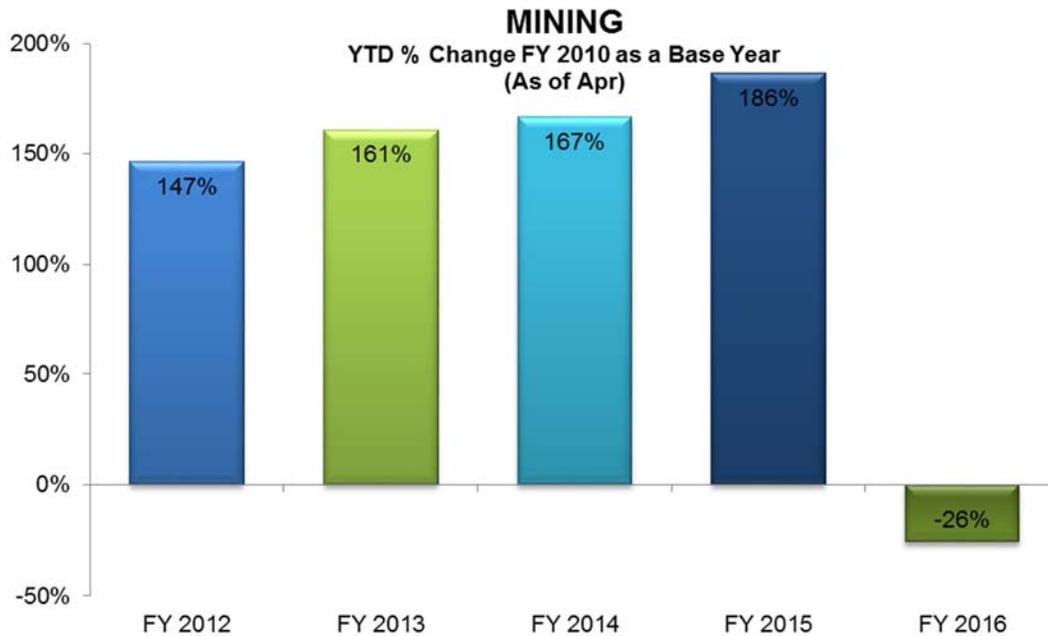


As shown in the pie chart above, the five largest sources of sales tax are Retail Trade, Mining, Accommodation and Food service, Wholesale Trade, and Auto Sales (reported as Public Administration).

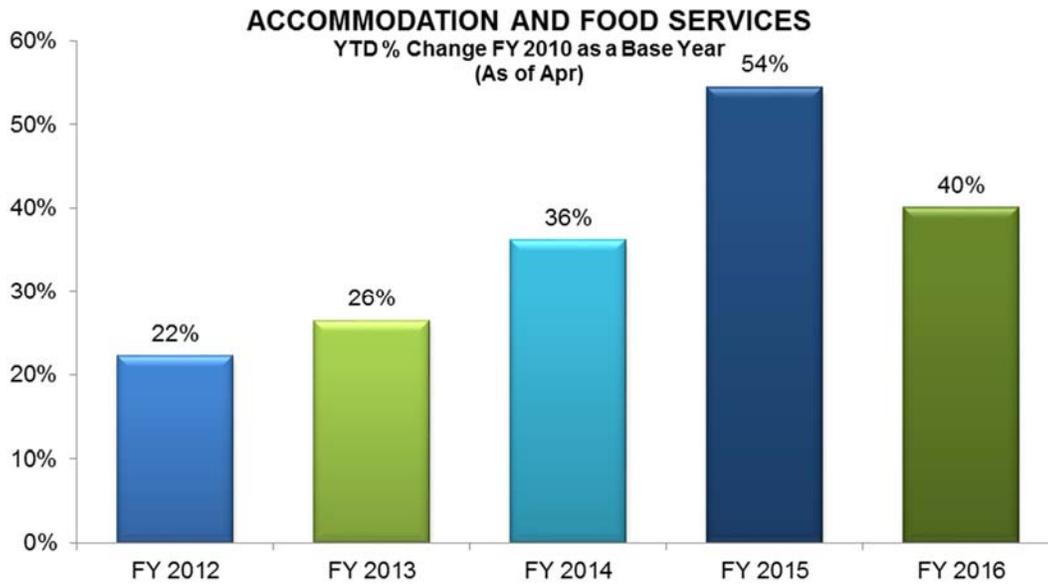
Each fiscal year's receipts for the top five sales tax sectors have been tracked against FY 2010. FY 2010 was chosen as a base year due to the fact that this was a low point in sales tax collection.



Retail trade has seen strong growth in the past three years and accounts for approximately 42% of the sales tax revenues. FY2016 has experienced a reduction in revenues due to a decline in energy sector activity.



Mining related sales tax has been a large source of sales tax growth. Current YTD collection of mining related revenues is significantly lower than FY2015 actual collections. FY2016 is impacted due to a large decline in mining and extractive activity.

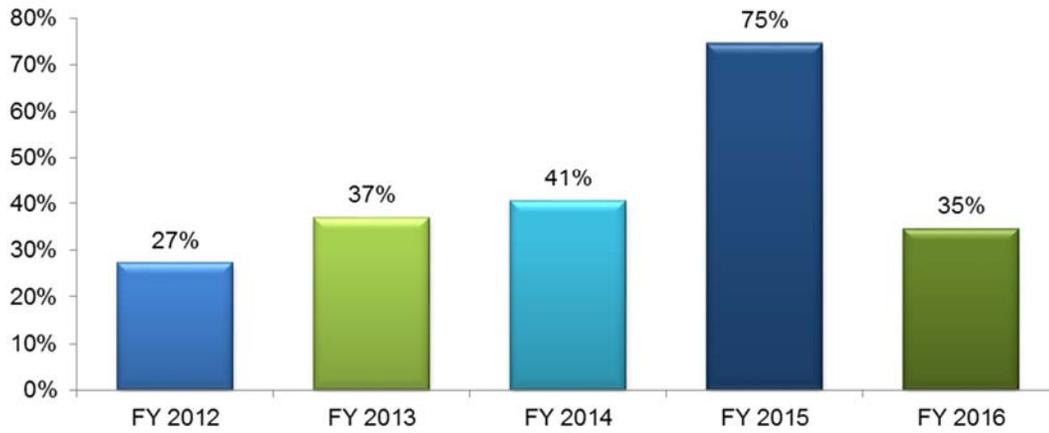


Accommodation and Food services sales taxes have increased 40% since FY 2010 which is consistent with the growth in restaurants within the community. Current FY2016 collections reflect a decrease in travel and food service activities due in part to a reduction in spending for these types of activities.



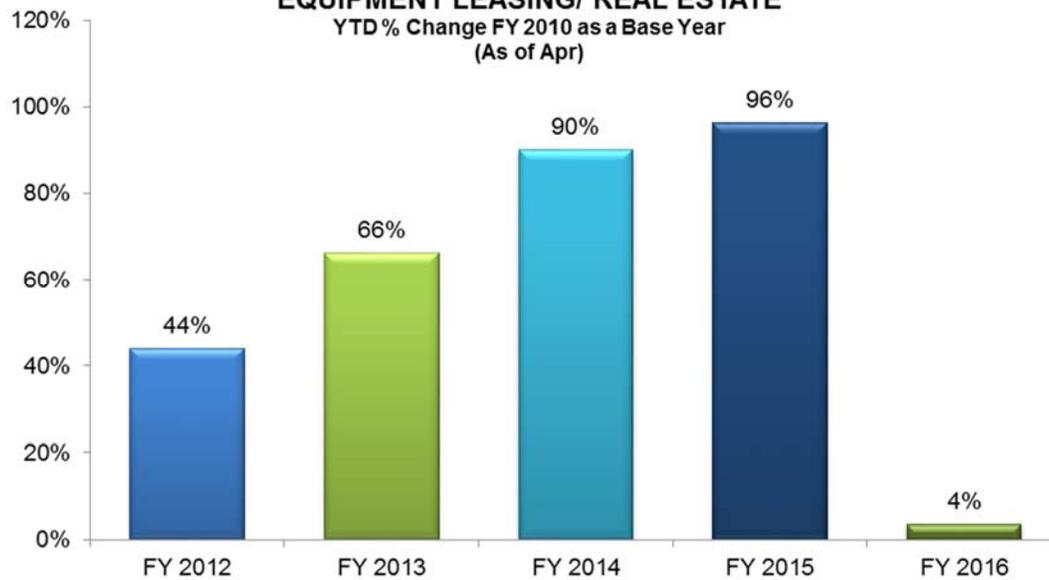
Wholesale trade is primarily related to wholesale purchases in the energy industry. However, this revenue appears to have been impacted by a possible shift to leasing rather than buying of heavy equipment during FY 2014 and FY 2015. The climate in the energy sector has contributed to the decrease in FY 2016. This shift has significantly impacted Wholesale Sales Tax collection.

PUBLIC ADMINISTRATION - AUTO SALES
 YTD % Change FY 2010 as a Base Year
 (As of Apr)



Auto sales tax is at or near the 2012-14 historical percentage growth. FY2015 was an above average year and FY 2016 levels have returned to historical trends.

EQUIPMENT LEASING/ REAL ESTATE
 YTD % Change FY 2010 as a Base Year
 (As of Apr)



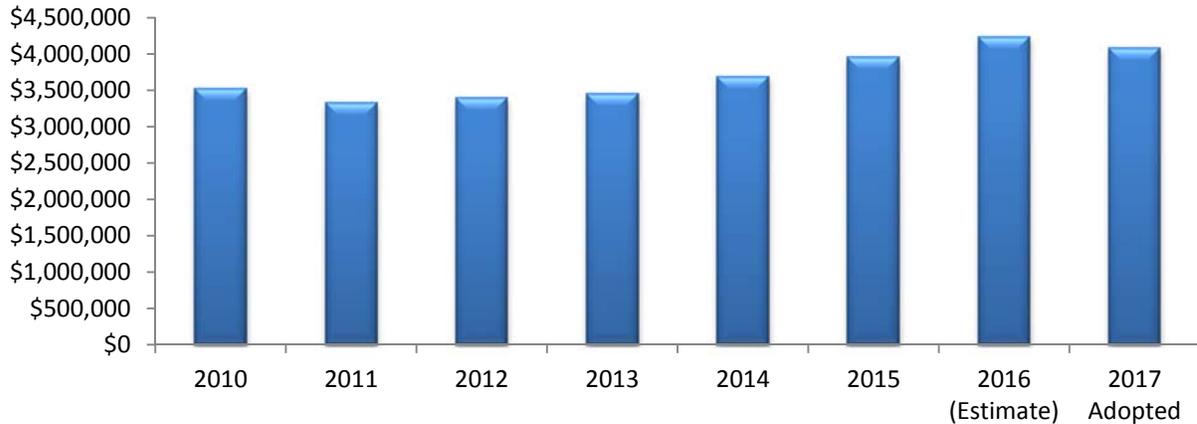
The Equipment Leasing/ Real Estate sector growth has fallen off due to the decrease in equipment leasing connected with the energy production sector.

PROPERTY TAXES

Adopted FY 17 Revenue Amount: \$ 4,100,000

Trend: Increasing at a slow rate of approximately 2% per year (2010 -2015), flat 2016.

% Change in Category from FY 2016 Estimate to FY 2017 Adopted: -4%



Description of Revenue:

Property tax is an ad valorem tax, which means it is based on the value of the property. The Natrona County Assessor's Office is responsible for determining the market value of each property in the county, which is then used to figure the taxable amount on each property. This category of taxes tends to be traditionally relatively stable and represents 9% of General Fund revenue.

Analysis of Property Taxes:

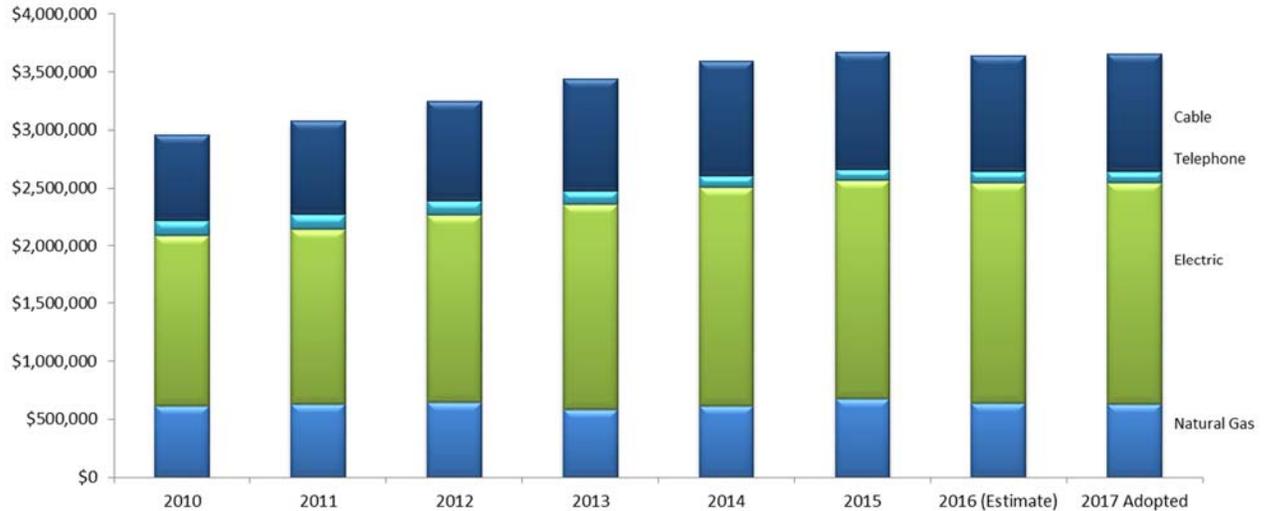
From FY 2009 to FY 2010 there was a larger percentage increase due to development in the area and the reassessment of property value which resulted in increases. Growth has been steady from FY 2011 to FY 2016 but is expected to decrease in FY 2017.

FRANCHISE FEES

Adopted FY 17 Revenue Amount: \$3,656,032

Trend: Increasing steadily due to price increases and customer growth for electricity and cable franchises.

% Change in Category from FY 2016 Estimate to FY 2017 Adopted: 0%



Description of Revenue:

A franchise tax is charged to corporations for the privilege of doing business in the City. Franchise fees represent 8% of General Fund Revenue.

Analysis of Franchise Fees:

Cable franchise fees also correlate well (0.910) to Natrona County's population. The collection of Bresnan franchise fees are based upon a percentage of their gross revenues. As population changes, revenue from franchise fees will also change. Bresnan franchise fees increased 6.4% annually from FY 2010 through FY 2015 partially due to increases in the number of apartment units but have been flat in FY 2016 and are anticipated to remain flat in FY 2017.

Telephone franchise fees have steadily declined since FY 2010 and are anticipated to continue to decline. The use of landline based services appears to be decreasing so it follows that this revenue source will also be declining.

Electric franchise fees are nearly perfectly correlated (0.998) with Natrona County's population. The collection of Electric franchise fees are also based upon a percentage of their gross revenues. As electric companies increase their customer rates, revenues collected by the City of Casper also increase.

Natural Gas franchise fees have a strong correlation (0.948) to Natrona County's population. It can be expected as population increases, revenues from franchise fees will also increase. However, since this is not a perfect correlation (1.0), other factors affect the collection of these franchise fees. One of these major factors is weather conditions. Since this revenue source is collected based upon a rate per therm of gas delivered to users, a warmer/colder winter can affect the total revenue collected.

In previous years, a Franchise Revenue entitled Water, Sewer, and Sanitation Franchise Fees was used and was \$1,501,277. This source is based on charging municipal utilities (water, sewer, sanitation) for the general services available to those operations. For FY 2013 through FY 2016 the net effect of this source is zero for the General Fund and the related utility funds due to reciprocal one-time transfers made from the General fund to the utility funds. However, this will not be used in the FY 2017 budget.

LICENSES

Adopted FY 17 Revenue Amount: \$ 291,990

Trend: Stable with slight anticipated decrease.

% Change in Category from FY 2016 Estimate to FY 2017 Adopted: -4%

Description of Revenue:

There are several different types of licenses which include: liquor licenses, health licenses, alarm licenses/false alarms, other licenses, contractor licenses, electrician licenses, and plumber licenses.

Analysis of Licenses:

With the exception of Bar & Grill Liquor License fees, each license type has stable pricing or fees, with revenue only generally increasing with volume. Room for growth in license revenue is generally constrained. Licenses represent less than 1% of General Fund revenues.

PERMITS

Adopted FY 17 Revenue Amount: \$ 537,013

Trend: Due to timing of building permit payments, trends are difficult to establish. Reduction in permits is due to a winding down of large projects in earlier years.

% Change in Category from FY 2016 Estimate to FY 2017 Adopted: -19%

Description of Revenue:

The City issues six different permits. These include building permits, electrical permits, mechanical permits, plumbing permits, street/sidewalk/curb permits, and other permits. Each permit contains four different categories: Contractor (class I, II, and III), Master, Journeyman, and Apprentice.

Analysis of Permits:

Each permit type has stable pricing or fees, with revenue only generally increasing or decreasing with volume. Volume in the case of permits is generally a reflection of construction activity. Permits represent 1% of General Fund revenues.

The Community Development Department personnel have provided information that construction activity projects currently planned for FY 2017 are fewer than previous building seasons. These revenue estimates were based on information provided by personnel in the building inspection division.

CHARGES FOR SERVICE

Adopted FY 17 Revenue Amount: \$ 3,944,301

Trend: Stable with an anticipated increase as a result of the transfer of Meter Services to the Finance Department.

% Change in Category from FY 2016 Estimate to FY 2017 Adopted: -11%

Description of Revenue:

Charges for services consist primarily of interdepartmental charges for services.

Analysis of Charges for Services:

Charges for services are anticipated to decrease from the prior year due to decreases in interdepartmental charges.

Charges for services represent 9% of General Fund revenues.

FINES AND FORFEITURES

Adopted FY 17 Revenue Amount: \$1,631,850

Trend: Generally, a decrease in revenue since 2014 has been observed.

% Change in Category from FY 2016 Estimate to FY 2017 Adopted: 12%

Description of Revenue:

Court fines and forfeitures are dependent upon the population and detrimental behavior within the community.

Analysis of Fines and Forfeitures:

Court fines and forfeitures have declined in recent years. It is hoped that better cooperation between the Municipal Court and Casper Police Department will allow the anticipated revenue increases to occur in FY 2017.

Fines and Forfeitures represent 4% of General Fund revenues.

MISCELLANEOUS

Adopted FY 17 Revenue Amount: \$ 1,102,063

Trend: Slow growth in the short-term continues due to low interest rates with a portion of this revenue source subject to volatility due to unpredictable activity. This category now includes City share of Wyoming Lottery distribution and accounts for the majority of the increase from FY 2016 estimate to FY 2017 budget.

% Change in Category from FY 2016 Estimate to FY 2017 Adopted: 67%

Description of Revenue:

The first payment for the City share of Wyoming Lottery distribution occurred in late FY 2016. This category also consists of interest on investments, interest penalty, gain/loss on investments, gain/loss on sale of assets, AMOCO reimbursements, workers compensation reimbursements, and other miscellaneous revenue.

Analysis of Miscellaneous Revenues:

The largest revenue sources in this group are Interest Income and Miscellaneous. Interest on investments is anticipated to remain stable in FY 2017. This is due to the size of City investment pool decreasing while interest rates nationwide have increased slightly but remain low.

Miscellaneous revenue sources represent 2% of General Fund revenues.

TRANSFERS IN

Adopted FY 17 Revenue Amount: \$1,214,740

Trend: Includes a one-time increase from Special Reserves.

% Change in Category from FY 2016 Estimate to FY 2017 Adopted: 466%

Description of Revenue:

For FY 2017, Transfers In contains a one-time \$1,000,000 transfer from Special Reserves. The remainder consists of a transfer in to the General Fund from the 1% #15 Fund. The \$214,740 provides funding for the Community Action Partnership. This is part of a four year allocation that begins in FY 2016.

Analysis of Transfers In:

Transfers in represent 3% of General Fund revenues.

General Fund Cost Centers

City Council
City Manager
City Attorney
Municipal Court
Finance
Human Resources
Health, Social, and Community Services
Planning
Code Enforcement
Police
Fire-EMS
Engineering
Streets
Traffic
Cemetery
Parks
Fort Caspar Museum
Transfers Out



City Council

City Council Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
City Council Members	9	9	9	9
Total	9	9	9	9
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

City Council Highlights

This budget continues funding for the Quarterly Community Newsletter, REV3, Spay & Nueter Event, Platte River Revival, Platte River Parkway Trust and CNFR. Council elected to not include funding for Council Goals in the FY 2017 Budget.

City Council Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 80,292	\$ 87,569	\$ 82,083	\$ 87,359	6%
Contractual Services	161,987	127,613	149,994	113,974	-24%
Materials & Supplies	2,359	1,700	1,700	1,500	-12%
Other	354,931	879,134	512,098	142,000	-72%
Capital	43,586	40,000	40,000	-	-100%
Total Expenditures	\$ 643,155	\$ 1,136,016	\$ 785,875	\$ 344,833	-56%

City Council Expenditures



City Manager

Function: To administer and coordinate the day-to-day operations of the city government, and to implement the goals, objectives, and policies established by the City Council.

City Manager Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Deputy Assistant City Manager	1	-	1	1
Administrative Secretary	1	-	-	-
Assistant City Manager	1	1	1	-
City Manager	1	1	1	1
Executive Assistant	1	2	1	1
Special Projects Coordinator	1	1	2	1
Total	6	5	6	4

*One (1) Special Projects Coordinator position moved to Engineering, Assistant City Manager position not included in the FY 2017 Budget.

Part Time Employees (Budget)	\$ 8,411	\$ -	\$ -	\$ -
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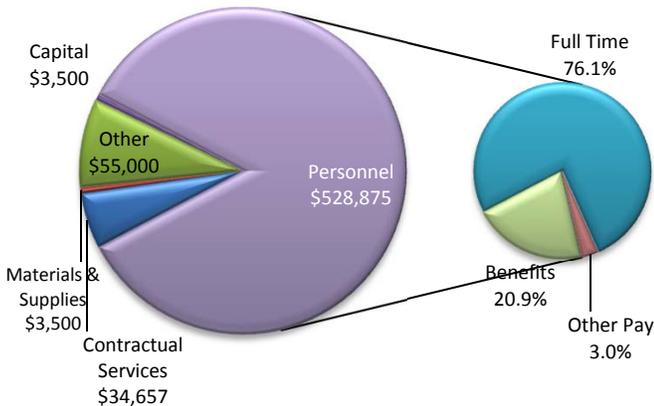
City Manager Highlights

Personnel costs have decreased as a result of not filling the Assistant City Manager position. The duties from this position were allocated to two existing department heads and will be performed in addition to their regular duties.

City Manager Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 809,706	\$ 824,970	\$ 732,386	\$ 528,875	-28%
Contractual Services	36,283	45,026	29,924	34,657	16%
Materials & Supplies	5,826	7,000	2,678	3,500	31%
Other	25,157	60,000	10,000	55,000	450%
Capital	9,959	10,000	4,000	3,500	-13%
Total Expenditures	\$ 886,931	\$ 946,996	\$ 778,988	\$ 625,532	-20%

City Manager Budget Summary



City Manager Expenditures



City Attorney

Function: To provide legal counsel for the City Council, City Manager, City Departments and City Boards/Commissions which are not separate legal entities. Represent the City in all lawsuits and administrative proceedings that are not referred to outside counsel, and to prosecute criminal cases before the Municipal Court.

City Attorney Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Assistant City Attorney I	2	1	1	1
Assistant City Attorney II	1	2	2	2
City Attorney	1	1	1	1
Deputy City Attorney	1	1	1	1
Legal Secretary	1	1	1	1
Paralegal	1	1	1	-
Total	7	7	7	6

*Position not included in the FY 2017 Budget

Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -
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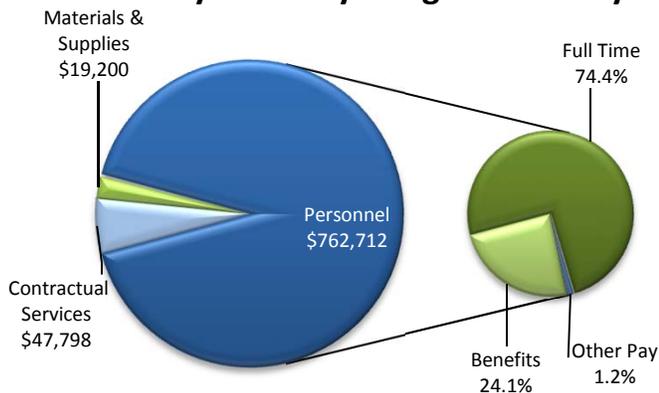
City Attorney Highlights

The Paralegal position which is now vacant due to a retirement had been reclassified to an Administrative Assistant position. This position will not now be filled in the upcoming budget. The City Attorney's Office will share personnel with Administrative Services for cost savings and efficiency.

City Attorney Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 782,969	\$ 816,306	\$ 744,069	\$ 761,462	2%
Contractual Services	31,072	47,739	35,283	47,798	35%
Materials & Supplies	19,431	20,500	20,100	19,200	-4%
Capital	2,189	2,050	1,500	2,050	37%
Total Expenditures	\$ 835,661	\$ 886,595	\$ 800,952	\$ 830,510	4%

City Attorney Budget Summary



City Attorney Expenditures



Municipal Court

Function: To provide competent and timely judicial and administrative services to citizens and court participants.

Municipal Court Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Administrative Assistant II	-	1	1	1
Court Bailiff	2	2	2	- *
Court Clerk	2	3	3	2 *
Customer Service Representative	2	1	1	- *
Municipal Court Manager	1	1	1	- *
Assistant Court Manager	1	-	-	-
Court Coordinator	1	1	1	1
Total	9	9	9	4

*Reduction of two (2) Court Bailiff's, one (1) Court Clerk, one (1) Customer Service Representative and one (1) Municipal Court Manager.

Part Time Employees (Budget)	\$ 184,401	\$ 180,277	\$ 185,673	\$ 248,717
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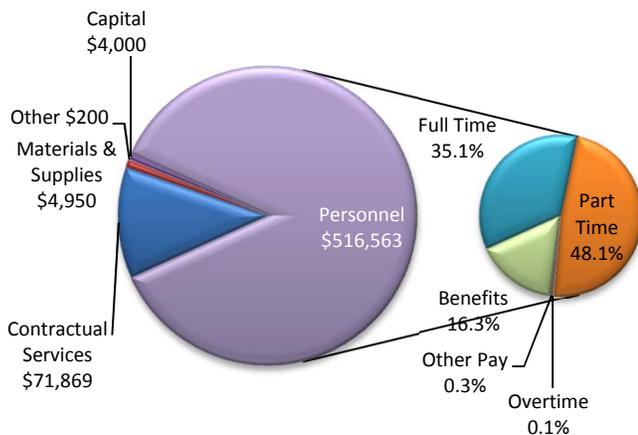
Municipal Court Highlights

The FY 2017 Budget is projected to be reduced significantly from the FY 2016 Revised Budget. This is due to not filling vacated positions and reducing the two full time Bailiff position's to part-time. This opportunity was created by natural attrition.

Municipal Court Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 744,498	\$ 802,447	\$ 704,760	\$ 516,563	-27%
Contractual Services	66,399	66,940	69,840	71,869	3%
Materials & Supplies	4,504	6,100	4,300	4,950	15%
Other	50	-	475	200	-58%
Capital	2,870	1,000	3,000	4,000	33%
Total Expenditures	\$ 818,321	\$ 876,487	\$ 782,375	\$ 597,582	-24%

Municipal Court Budget Summary



Municipal Court Expenditures



Finance

Function:To maintain the financial health of the City.

Finance Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Accountant	1	1	1	1
Accounting Technician	1	-	-	-
Admin Services Representative	4	4	4	4
Admin Services Specialist	3	3	3	3
Administrative Analyst	1	1	1	1
Administrative Services Director	1	-	-	-
Budget Administrator	-	1	1	1
Customer Services Supervisor II	1	1	1	1
Assistant Support Services Director	-	-	-	1
Finance Manager	1	1	1	-
Finance Supervisor II	1	1	1	1
Assistant City Clerk	-	-	-	1
Administrative Support Technician	4	3	3	2 *
Records Management Technician	1	2	2	1
Payroll Technician	1	2	2	2
Utility Supervisor II	-	1	1	1
Administrative Assistant II	-	1	1	1
Meter Service Worker I	-	4	4	4
Meter Service Worker II	-	2	2	2
Total	20	28	28	27

*Reduction of one (1) Administrative Support Technician.

Part Time Employees (Budget)	\$	43,151	\$	53,937	\$	55,084	\$	46,168
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Finance Highlights

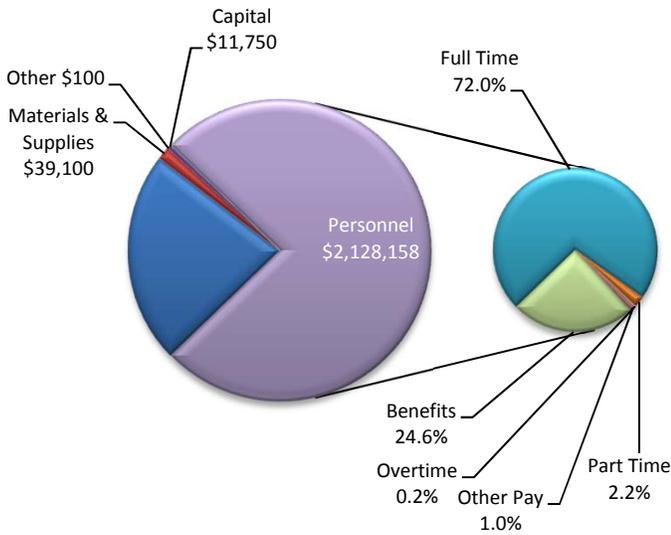
The FY 2017 Budget is projected to increase slightly due to a restructuring that adds responsibilities to the previous Finance Division Manager position, adding responsibilities to a Records Technician position, and also to an Administrative Assistant I position. The restructuring is an overall cost reduction by not replacing two division manager positions in other areas of the Support Services Department.

Finance

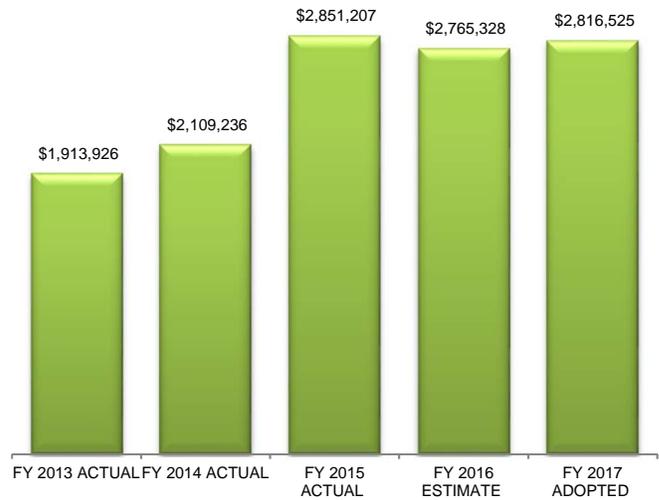
Finance Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 2,165,556	\$ 2,184,632	\$ 2,100,974	\$ 2,128,158	1%
Contractual Services	620,765	637,829	613,335	637,417	4%
Materials & Supplies	44,441	47,175	35,700	39,100	10%
Other	(753)	100	400	100	-75%
Capital	21,198	10,890	14,919	11,750	-21%
Total Expenditures	\$ 2,851,207	\$ 2,880,626	\$ 2,765,328	\$ 2,816,525	2%

Finance Budget Summary



Finance Expenditures

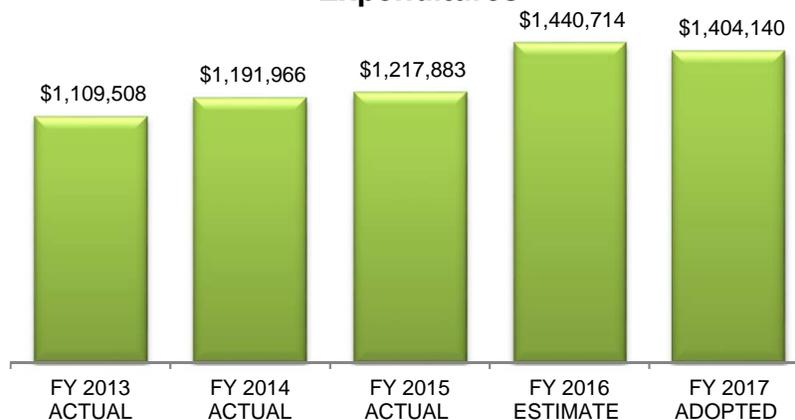


Health, Social & Community Services

Health, Social & Community Services Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenses					
Other Expenses					
Municipal Band (Pass-through)	\$ 117,182	\$ 111,000	\$ 123,974	\$ 124,000	0%
Human Services - General	39,867	39,867	39,867	35,880	-10%
Human Services - 1% Sales Tax	175,000	214,740	214,740	214,740	0%
Human Services - Admin	76,299	76,299	76,299	68,669	-10%
Health Department	600,000	600,000	600,000	540,000	-10%
Casper Mtn Fire District	7,500	7,500	7,500	7,500	0%
Chamber of Commerce	44,250	45,000	45,000	40,500	-10%
Community Promotions	-	115,000	115,000	103,500	-10%
In-Kind Services	-	-	-	75,000	100%
The Science Zone	25,000	25,000	25,000	22,500	-10%
Youth Empowerment Council	21,000	25,000	25,000	22,500	-10%
United Way Kickoff Event	3,500	3,500	3,500	3,500	0%
Senior Center	-	50,000	50,000	42,500	-15%
Youth Crisis Center	60,000	60,000	60,000	54,000	-10%
Child Advocacy Project	35,000	40,000	40,000	36,000	-10%
Combat Challenge Team- Fire	13,285	15,000	14,834	13,351	-10%
Total Other Expenses	\$ 1,217,883	\$ 1,427,906	\$ 1,440,714	\$ 1,404,140	-3%
Total Expenses	\$ 1,217,883	\$ 1,427,906	\$ 1,440,714	\$ 1,404,140	-3%

Health, Social & Community Services Expenditures



Health, Social & Community Services

Function: To track funding provided for services to the community. These services are funded by the Municipal Band, Optional One Cent Funds, and One-time funds.

Municipal Band

The recommended funding for the municipal band is equal to the anticipated tax revenue of one quarter of one mill legally designated for the Municipal Band dating back to a citizen referendum from the 1920s.

Community Action Partnership

The Community Action Partnership (CAP) was created by the City of Casper and Natrona County to allocate funds for human service needs. CAP receives funding from the City, County, State and Federal governments. In FY 2015, CAP is currently budgeted to receive \$291,166 in City funding, of which \$214,867 is for agency allocations and \$76,299 is for administration.

FY 2016 agency allocations are funded from the City of Casper General Fund (\$116,166) and the City Optional One % Sales Tax #15 (\$214,740). Community Action Partnership is also requesting funding from Natrona County. FY 2016 agency allocations will be made in July 2015.

The following organizations are funded by the Community Action Partnership:

	FY 2013 Allocation	FY 2014 Allocation	FY 2015 Allocation	FY 2016 Allocation
12-24 Club	\$ -	\$ -	\$ -	\$ 12,200
The ARC of Natrona County	9,103	8,600	9,000	9,800
Big Brothers Big Sisters	5,000	4,300	4,000	-
Brain Injury Alliance	-	-	-	4,200
Casper Family Connections	5,000	-	-	-
CASA	12,000	11,800	11,300	14,600
Casper Day Care- Child Development	13,597	10,600	10,500	10,300
Central Wyoming Counseling Center	-	N/A	-	-
Central Wyoming Rescue Mission	8,000	7,000	7,400	33,300
Central Wyoming Hospice	-	-	-	12,100
Community Action Emergency Funding	23,135	N/A	-	N/A
Girl Scouts	-	-	-	5,800
The Good Steward	-	N/A	-	N/A
Healthcare for the Homeless Clinic	23,000	23,000	21,700	22,400
Meals on Wheels	-	9,600	9,700	10,000
Mercer House	25,130	23,800	18,900	23,200
Central Wyoming Senior Services	29,730	26,000	23,400	22,800
Self Help Center	40,000	35,800	29,900	28,200
Transitional Housing/Housing First	110,094	96,200	102,350	95,000
Wyoming Dementia Care	-	-	8,700	8,600
Wyoming Food Bank of the Rockies	-	20,000	20,500	22,800
Wyoming Senior Citizens, Inc.	9,200	8,500	8,700	8,300
Youth Crisis Center	15,000	14,000	12,600	10,300
Children's Advocacy Project, Inc.	19,697	17,500	16,800	17,900
Emergency Services	-	24,000	26,000	11,582
TOTAL	\$ 347,686	\$ 340,700	\$ 341,450	\$ 383,382

The Community Action Partnership of Natrona County will hold agency meetings for City and County human services funding in May 2016 to determine the FY 2017 recommended allocations.

Human Resources

Function: To act as a support function to all city departments by maximizing the potential of its human resources. To help the City recruit, train and retain the people it needs to deliver high-quality services to the community.

Human Resources Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Assistant City Manager	-	-	-	1
Benefit Technician	1	1	1	1
Human Resources Director	1	1	1	-
Human Resources Supervisor II	1	1	1	1
Human Resources Technician	1	1	1	1
Administrative Secretary	1	-	-	-
Administrative Assistant II	-	1	1	1
Total	5	5	5	5
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

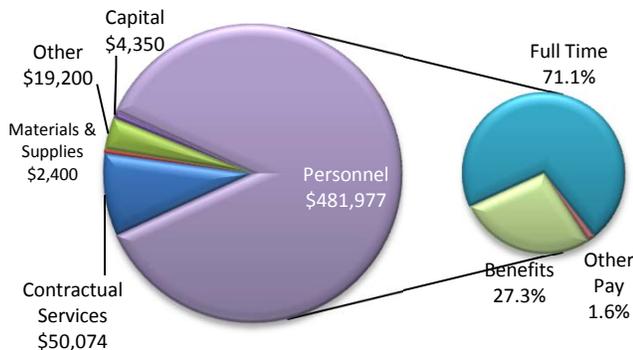
Human Resources Highlights

The FY17 Budget increases slightly due to a restructuring that adds responsibilities to the Support Services Director with a dual role as Assistant City Manager. Human Resources moved back to City Hall in December 2015, after being located in the City Center building for the past few years. The location change should result in better utilization of resources for the organization as a whole.

Human Resources Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 417,090	\$ 451,972	\$ 436,296	\$ 481,977	10%
Contractual Services	49,614	69,331	65,531	50,074	-24%
Materials & Supplies	2,861	3,600	2,100	2,400	14%
Other	12,852	19,200	19,200	19,200	0%
Capital	5,341	4,350	4,557	4,350	-5%
Total Expenditures	\$ 487,758	\$ 548,453	\$ 527,684	\$ 558,001	6%

Human Resources Budget Summary



Human Resources Expenditures



Planning

Function: To provide for the preparation of sustainable, community supported long-range plans for the physical development of the community that protects the City core and City resources, as well as coincides with the goals established by the City Council. In the short term, implement those plans through community participation and the compliance review of specific development proposals, to include annexations, replats, rezonings, conditional use permits, exceptions and site plans.

Planning Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Assistant City Manager	-	-	-	1
Administrative Secretary	1	-	-	-
Administrative Assistant II	-	1	1	-
Administrative Support Tech	-	-	-	1
Associate Planner	1	-	-	-
City Planner	-	1	1	1
Planner I	-	1	1	1
Community Development Director	1	1	1	-
Planning Technician	1	-	-	-
Urban Renewal Planner	1	1	1	- *
Total	5	5	5	4

* Urban Renewal Planner position not budgeted in FY 2017.

Part Time Employees (Budget)	\$ 6,720	\$ -	\$ -	\$ -
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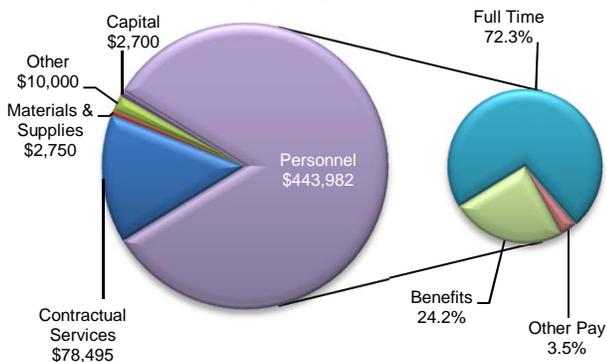
Planning Highlights

In the FY17 budget, the Planning Division has picked up the cost of a restructuring that adds responsibilities to the Community Development Director with a dual role as Assistant City Manager. This increase is more than offset by the removal of the Urban Renewal Planner, whose primary focus was the redevelopment in the Old Yellowstone District.

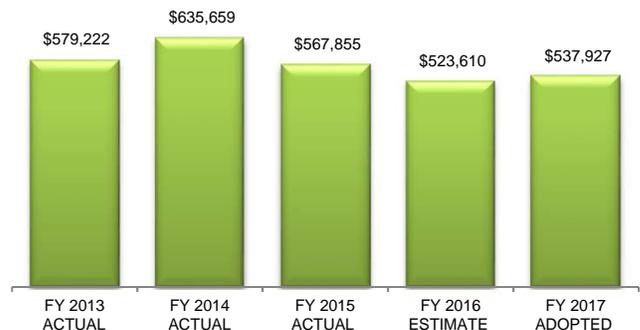
Planning Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 448,721	\$ 489,850	\$ 415,889	\$ 443,982	7%
Contractual Services	109,713	102,571	98,271	78,495	-20%
Materials & Supplies	3,810	4,100	3,250	2,750	-15%
Other	-	-	-	10,000	100%
Capital	5,611	6,500	6,200	2,700	-56%
Total Expenditures	\$ 567,855	\$ 603,021	\$ 523,610	\$ 537,927	3%

Planning Budget Summary



Planning Expenditures



Code Enforcement

Function: To promote health, safety, welfare, and beautification through proactive enforcement of building, electrical and plumbing codes and City ordinances related to weeds, trash, junk cars, dangerous buildings, and other ordinances.

Code Enforcement Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Administrative Support Tech	1	1	1	1
Building Code Enforcement Manager	1	1	1	- *
Building Inspector II	6	6	6	5 *
Code Enforcement Inspector	3	3	3	3
Code Enforcement Supervisor II	1	1	1	1
Permit Technician	-	1	1	1
Secretary II	1	-	-	-
Total	13	13	13	11
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

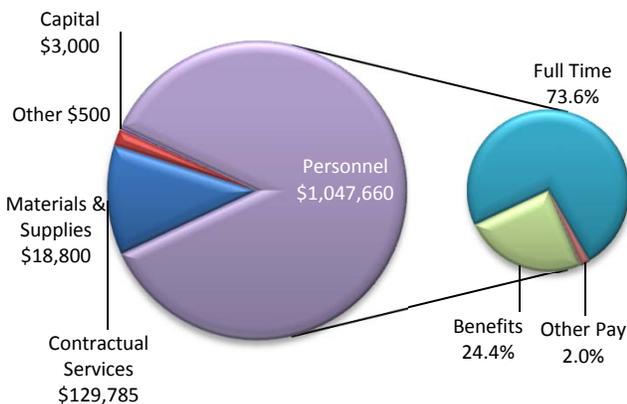
Code Enforcement Highlights

The Code Enforcement budget has been decreased by 8%, this is mainly due to not budgeting a Building Inspector position and the Building Code Enforcement Manager position vacated as a result of the Retirement Incentive Plan.

Code Enforcement Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 1,045,904	\$ 1,129,072	\$ 1,028,050	\$ 926,535	-10%
Contractual Services	108,995	144,669	118,269	127,964	8%
Materials & Supplies	19,484	24,767	21,800	18,800	-14%
Other	353	500	500	500	0%
Capital	3,000	3,000	3,000	3,000	0%
Total Expenditures	\$ 1,177,736	\$ 1,302,008	\$ 1,171,619	\$ 1,076,799	-8%

Code Enforcement Budget Summary



Code Enforcement Expenditures



Police

Function: to provide profession and progressive police services to enhance the quality of life in our community.

Police Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Sworn				
Police Chief	1	1	1	1
Police Captain	1	2	2	1 *
Police Lieutenant	4	4	4	3 *
Police Sergeant	12	12	12	12
Police Officer	76	77	81	80 *
Total Sworn	94	96	100	97
Non-Sworn				
Administrative Assistant I	1	1	1	1
Community Services Coordinator	-	1	1	1
Community Services Officer	4	4	4	3 *
Crime Analysis Technician	-	1	1	1
Police Fleet Coordinator	-	-	-	1
Lead Police Records Clerk	-	-	1	-
Police Administrative Technician	1	1	1	1
Police Records Clerks	4	4	3	4
Police Services & Technologies Manager	-	-	1	1
Property Evidence Technician I	2	2	1	1
Property Evidence Technician II	-	-	1	1
Administrative Support Tech	1	1	1	1
Administrative Assistant II	1	1	1	1
Victim Services Specialist	1	1	1	1
Total Non-Sworn	15	17	18	18
Total	109	113	118	115

*DARE Officer position moved from Fire back to Police; Reduction of four Positions (Police Captain, Police Lieutenant, Police Officer, and a Community Services Officer) in FY 2017 due to the Retirement Incentive Plan.

Part Time Employees (Budget) \$ 51,305 \$ 30,511 \$ 19,042 \$ 19,042

Police

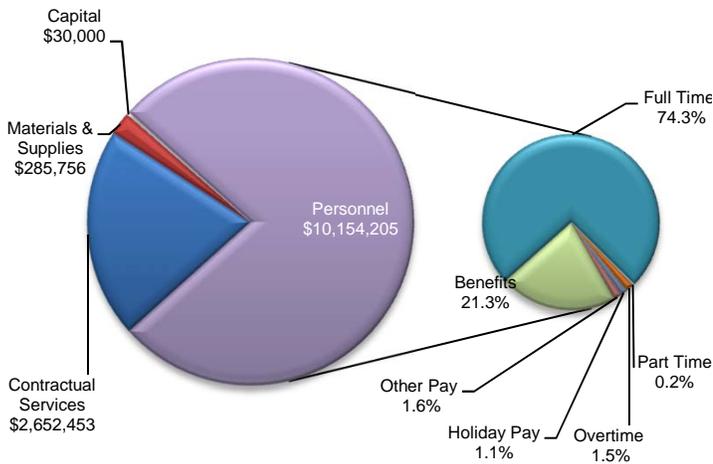
Police Highlights

The police budget for FY16 included and projected increased staffing over 5 years as part of a departmental force structure needs assessment and strategy based on the community needs and demands. The current economic downturn has placed the Department's growth plan on hold. For FY17, the Department will maintain a static growth posture; scaling and adjusting expenditures and police service provisions to ensure basic sustainment of critical public safety functions. Proposed FY17 budget is a 3% decrease from the Adopted FY16.

Police Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 9,239,070	\$ 10,093,481	\$ 9,529,982	\$ 9,782,576	3%
Contractual Services	2,540,509	2,716,732	2,647,172	2,652,453	0%
Materials & Supplies	379,558	302,360	299,250	285,756	-5%
Capital	81,584	88,500	88,000	30,000	-66%
Total Expenditures	\$ 12,240,721	\$ 13,201,073	\$ 12,564,404	\$ 12,750,785	1%

Police Budget Summary



Police Expenditures



Fire-EMS

Function: To consistently improve the health and safety of the community with skill and compassion.

Fire Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Sworn				
Fire Chief	1	1	1	1
Fire Division Chief	3	3	3	3
Battalion Chief	3	3	3	3
Fire Captain	15	15	15	15
Fire Engineer	21	21	21	20 *
Community Risk Reduction Officer I	7	2	-	1
Community Risk Reduction Officer II	-	5	7	4
Firefighter	21	25	23	25
Firefighter Trainee	6	2	4	2
Total Sworn	77	77	77	74
Non-Sworn				
Administrative Secretary	1	-	-	-
Administrative Support Tech	-	-	-	1
Administrative Assistant II	-	1	1	-
GIS Analyst/Records Specialist	1	1	1	1
Total Non-Sworn	2	2	2	2
Total	79	79	79	76
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

*DARE position moved back to Police

Fire-EMS Highlights

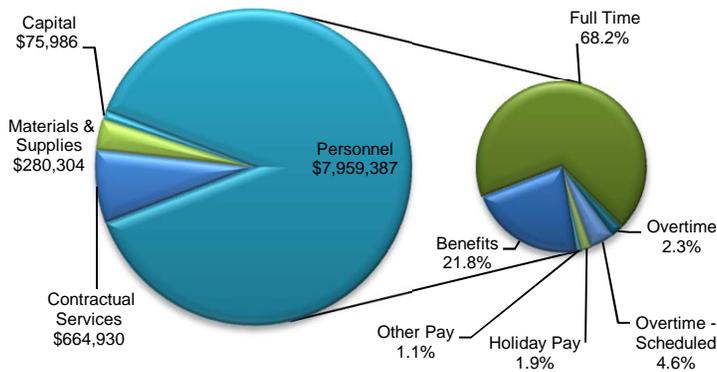
This budget reflects a significant decrease in overtime that was no longer needed to support the creation of the Paramedic initiative that is complete. Also, a significant decrease in Travel & Training parallels with the decrease in overtime expenditures. In addition, overtime for uncontrollable events was moved to a separate fund. The budget reflects the reduction of three (3) positions - Community Risk Reduction Officers (2) and a Fire Engineer.

Fire-EMS

Fire Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 7,823,579	\$ 8,142,733	\$ 7,807,082	\$ 7,874,348	1%
Contractual Services	615,562	694,769	687,269	664,930	-3%
Materials & Supplies	292,273	257,918	205,654	280,304	36%
Capital	45,781	75,986	46,986	75,986	62%
Total Expenditures	\$ 8,777,195	\$ 9,171,406	\$ 8,746,991	\$ 8,895,568	2%

Fire Budget Summary



Fire Expenditures



Engineering

Function: To enhance community livability by providing stewardship of the public infrastructure and community environment through professional oversight of infrastructure construction projects and management of infrastructure impacts.

Engineering Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Administrative Analyst	1	-	-	-
Administrative Secretary	1	-	-	-
Administrative Support Tech	-	1	1	1
Administrative Assistant I	-	-	-	1
Administrative Assistant II	-	1	1	-
Associate Engineer	3	3	3	3
City Engineer	1	1	1	1
City Surveyor	1	1	1	-
Engineering Technician I	2	1	1	1
Engineering Technician II	2	2	2	2
Public Services Director	1	1	1	1
Asst Public Services Director	-	1	1	- *
Secretary II	1	-	-	-
Special Projects Coordinator	-	-	-	1 *
Infrastructure Inspector	1	-	-	-
Total	14	12	12	11
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

*Asst Public Services Director moved to Streets, Special Project Coordinator moved from City Mgr

Engineering Highlights

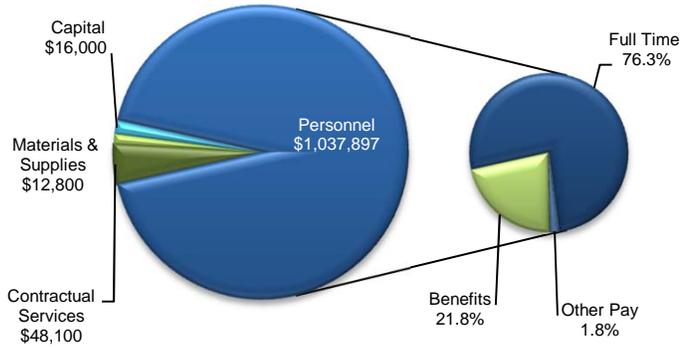
For the FY17 budget, the engineering division has eliminated the City Surveyor position and has retained local consultants to act as the City Surveyor for review and approval of plats. Engineering has also acquired all administrative duties of the Platte River Revival from the City Manager's office, allowing for greater coordination among the various phases of the project.

Engineering

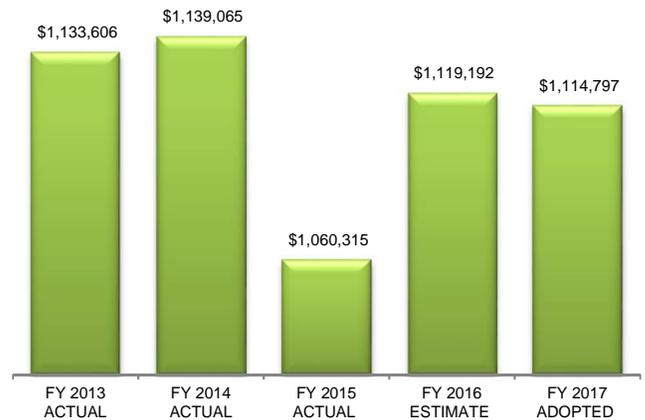
Engineering Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 986,585	\$ 1,157,627	\$ 1,048,242	\$ 1,037,897	-1%
Contractual Services	47,053	58,725	45,550	48,100	6%
Materials & Supplies	12,961	14,600	12,400	12,800	3%
Capital	13,716	17,000	13,000	16,000	23%
Total Expenditures	\$ 1,060,315	\$ 1,247,952	\$ 1,119,192	\$ 1,114,797	0%

Engineering Budget Summary



Engineering Expenditures



Streets

Function: To maintain a safe, efficient, connected and comprehensive City street and storm sewer system for al

Streets Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Streets Program				
Asst Public Services Director - Streets	-	-	-	1 *
Streets & Traffic Manager	1	1	1	1
Street Supervisor II	3	3	3	3
Traffic Supervisor	1	-	1	1
Secretary II	1	-	-	-
Equipment Operator I	11	12	12	9 **
Equipment Operator II	13	12	12	8 **
Traffic Technician II	4	-	-	-
Signal Electrical Tech II	1	-	-	-
Lead Signal Tech	-	1	-	-
Signal Tech	-	2	2	1
Total	35	31	31	24

*Moved Asst Public Services Director position from Engineering

**Three (3) Equipment Operator II positions and one (1) Equipment Operator I position vacant as a result of the Enhanced Retirement Plan.

Part Time Employees (Budget) \$ - \$ - \$ - \$ -

Streets Highlights

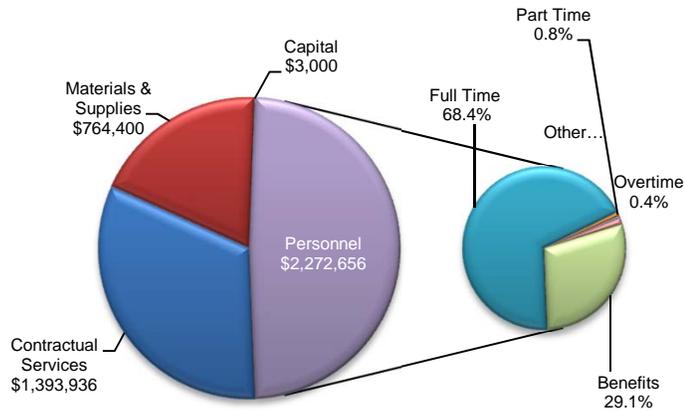
The budget for seasonal positions was reduced by half. The budget for Paint and Sign Supplies was reduced by half (\$90,000). The budgets for asphalt and crack sealant ("hot mix") and for bulk fuel were reduced by \$20,000 and \$10,000, respectively. Several equipment rental lines were eliminated in order to simplify the budget; these lines were combined with their respective Other Contractual lines. Ice Control Supplies and some overtime have been moved from Streets to the Variable Events Fund. Variable Events Fund was created to capture costs associated with uncontrollable events such as snow storms, in order to separate these expenses from the normal operating budgets.

Streets

Streets Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 2,254,553	\$ 2,517,403	\$ 2,318,617	\$ 1,990,600	-14%
Contractual Services	1,359,857	1,484,715	1,413,071	1,322,301	-6%
Materials & Supplies	1,130,247	1,384,000	1,210,660	769,400	-36%
Other	41,070	-	-	-	0%
Capital	1,117	3,000	3,000	3,000	0%
Total Expenditures	\$ 4,786,844	\$ 5,389,118	\$ 4,945,348	\$ 4,085,301	-17%

Streets Budget Summary



Streets Expenditures



Cemetery

Function: To provide internment services at Highland Park Cemetery.

Cemetery Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Cemetery Supervisor II	1	1	1	1
Equipment Operator I	2	2	2	2
Total	3	3	3	3
Part Time Employees (Budget)	\$ 31,695	\$ 14,269	\$ 53,671	\$ 46,935

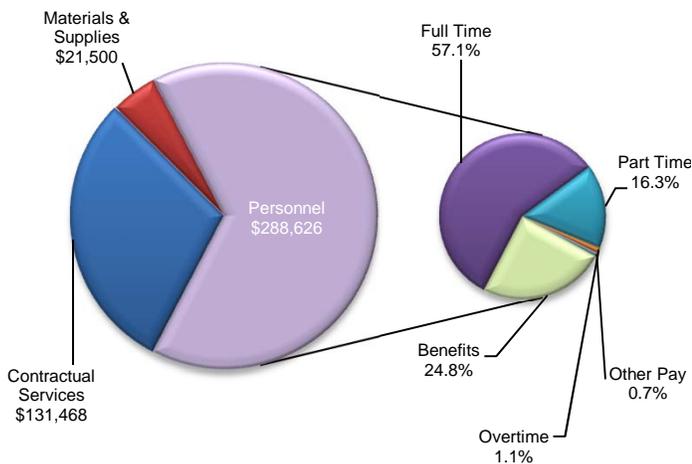
Cemetery Highlights

The number of seasonal positions was reduced by one. Water budget was increased slightly to compensate for actual usage in previous years. The budget for fuel was also increased.

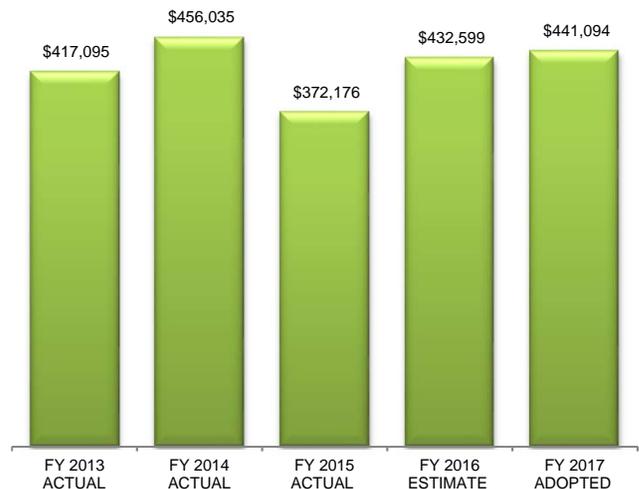
Cemetery Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 244,455	\$ 287,089	\$ 278,935	\$ 288,126	3%
Contractual Services	102,399	132,618	129,158	131,468	2%
Materials & Supplies	25,322	27,000	21,744	21,500	-1%
Capital	-	3,450	2,762	-	-100%
Total Expenditures	\$ 372,176	\$ 450,157	\$ 432,599	\$ 441,094	2%

Cemetery Budget Summary



Cemetery Expenditures



Fort Caspar Museum

Function: To educate visitor's about the cultural history of Fort Caspar, the City of Casper, Natrona County and central Wyoming , by acquiring and exhibiting artifacts, interpreting historic buildings, and offering school and public

Fort Caspar Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Museum Supervisor II	1	1	1	1
Museum Curator	2	2	2	2
Administrative Assistant II	1	1	1	1
Total	4	4	4	4
Part Time Employees (Budget)	\$ 13,801	\$ 14,180	\$ 18,379	\$ 16,129

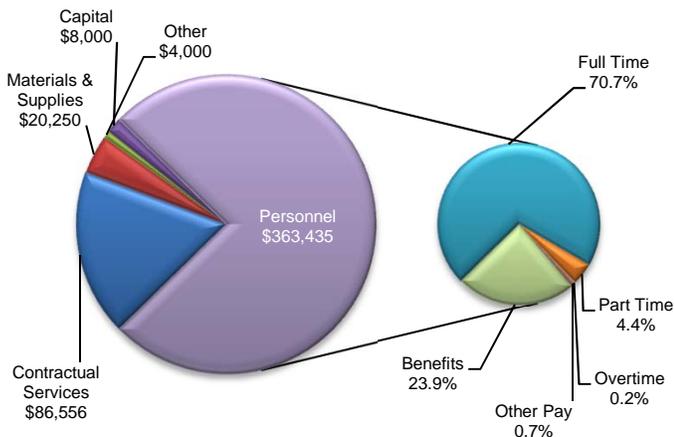
Fort Caspar Museum Highlights

The Platte River Parkway underpass is completed on a portion of the Fort Caspar Museum (FCM) grounds. The FCM is a member of the Casper Museum Consortium which provides advertising and programing opportunities. FCM programing continues to provide: New Traveling Exhibits, Discover Programs, Freemont's Friends Weekend Activities, Quarterly Fort Caspar Museum Association Educational Luncheons, and Summer Lecture Series events. The Fort Caspar Museum will maintain a status quo budget for FY 2017.

Fort Caspar Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 349,028	\$ 363,388	\$ 360,033	\$ 363,435	1%
Contractual Services	92,215	90,794	87,918	86,556	-2%
Materials & Supplies	33,101	23,000	19,250	20,250	5%
Other	4,656	4,500	3,630	4,000	10%
Capital	-	8,000	2,700	8,000	196%
Total Expenditures	\$ 479,000	\$ 489,682	\$ 473,531	\$ 482,241	2%

Fort Caspar Budget Summary



Fort Caspar Expenditures



Parks

Function: To enhance community livability by providing stewardship of public parks and open spaces, drainage ways, athletic fields, trails, and beautification zones.

Parks Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Parks Manager	1	1	1	1
Parks Supervisor II	3	3	3	3
Parks Crew Leader	2	1	1	1
Municipal Worker I	-	1	1	1
Municipal Worker II	8	8	9	7
Municipal Worker III	-	3	3	4
Grounds Technician	1	-	-	-
Equipment Operator II	1	1	1	-
Administrative Assistant II	-	1	1	1
Secretary II	1	-	-	-
Community Service Coordinator	-	-	1	1
Construction Maint Worker I	1	1	-	-
Parks & Recreation Worker	2	2	2	2
Total	21	22	23	21

*Community Service Coordinator position transferred from Refuse Collection

Part Time Employees (Budget)	\$ 128,841	\$ 25,516	\$ 124,108	\$ 96,108
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Parks Highlights

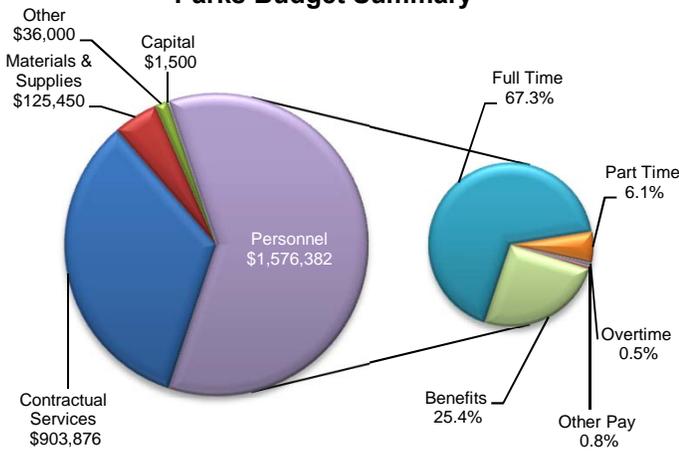
The number of seasonal positions was reduced by five, though some of these positions will be transferred to the Balefill Fund. Equipment rental, which is used primarily for the rental of portable restrooms, was reduced by one third; arrangements have been made with the vendor to reduce the number of portable restrooms that will be available in the parks this year. Keep Casper Beautiful was increased in anticipation of fundraising to support high profile services such as the holiday lighting in Conwell Park; these fund enhancements will not be spent unless and until the fundraising is successful. Fertilizer purchases in FY17 will be restricted. Water usage has been reduced; some of this reduction is due to savings from the city's raw water irrigation systems, and some of it is due to lease agreements that require some leased facilities to cover park watering expenses.

Parks

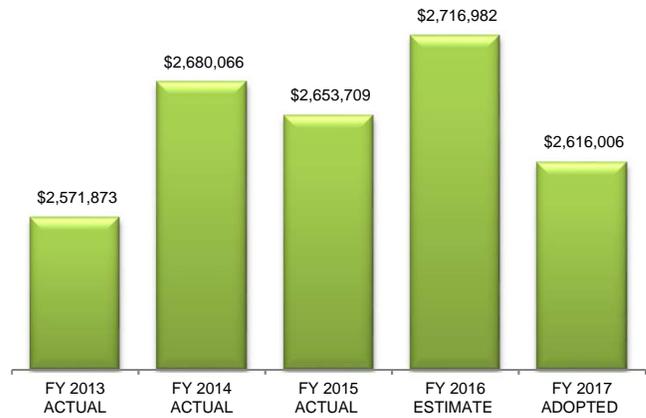
Parks Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenditures					
Personnel	\$ 1,482,527	\$ 1,758,720	\$ 1,567,241	\$ 1,576,382	1%
Contractual Services	1,030,680	1,000,546	937,297	876,674	-6%
Materials & Supplies	137,145	217,300	192,660	125,450	-35%
Other	-	11,100	9,636	36,000	274%
Capital	3,357	10,500	10,148	1,500	-85%
Total Expenditures	\$ 2,653,709	\$ 2,998,166	\$ 2,716,982	\$ 2,616,006	-4%

Parks Budget Summary



Parks Expenditures



Transfers Out

Transfers Out Highlights

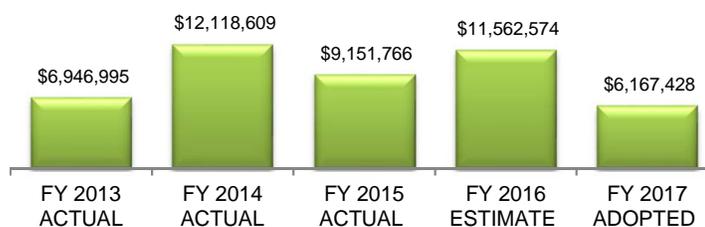
Included in transfers out is a transfer to the Perpetual Care Fund needed to supplement the interest earnings of the Operations Account. To simplify the transfer schedule, all operations funded by Perpetual Care interest earnings are now shown in that fund. Included in the FY 2017 Adopted Budget is a One-Time Transfer to create the Variable Events Fund. The Variable Events Fund will be used to finance supplies and overtime wages associated with events such as snowstorms where the timing of events is unknown. A One Time Transfer for the Property & Liability Fund is included in FY 2017 to prefund Worker's Compensation.

General Fund Transfers Out Budget

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Expenses					
Transfers Out					
Transfers For One-Time Expenses					
Capital Projects	\$ 3,720,677	\$ 4,946,978	\$ 4,618,699	\$ -	-100%
Transit Services	-	116,775	106,000	-	-100%
Capital Equipment	-	1,313,300	1,074,300	-	-100%
Transfers for One-Time Expenses	\$ 3,720,677	\$ 6,377,053	\$ 5,798,999	\$ -	-100%
Transfers for Operations					
Ongoing					
Hogadon	\$ 371,408	\$ 442,975	\$ 422,164	\$ 392,808	-7%
Community Development Block Grant	8,526	10,000	10,000	20,541	105%
Transit Services	231,842	381,227	381,227	325,000	-15%
Metropolitan Planning Organization	66,298	60,884	60,885	65,239	7%
Information Technology	573,333	656,274	618,108	668,672	8%
Perpetual Care**	2,182,336	2,558,481	2,245,827	1,852,671	-18%
Metro Animal Control	675,489	779,748	693,483	753,965	9%
PSCC	882,709	1,009,505	868,880	988,835	14%
Transfers for Operations - Ongoing	\$ 4,991,941	\$ 5,899,094	\$ 5,300,574	\$ 5,067,731	-4%
One-Time					
Central Garage	\$ -	\$ 25,621	\$ 25,621	\$ -	-100%
Property & Liability Fund	437,975	435,096	435,096	314,786	-28%
Variable Events Fund	-	-	-	784,911	100%
Recapitalize Leisure Services/IT Funds	-	-	-	-	0%
Health Insurance Fund	1,173	2,284	2,284	-	-100%
Transfers for Operations - One-Time	\$ 439,148	\$ 463,001	\$ 463,001	\$ 1,099,697	138%
Total Transfers Out	\$ 9,151,766	\$ 12,739,148	\$ 11,562,574	\$ 6,167,428	-47%
Total Expenses	\$ 9,151,766	\$ 12,739,148	\$ 11,562,574	\$ 6,167,428	-47%

**Perpetual Care supports the Events Center, Aquatics, Recreation Center, Ice Arena, City Campus, and Buildings & Structures

General Fund Transfers Out Expenditures



Capital Funds

Capital Projects

Capital Equipment

One Cent #13 Sales Tax

One Cent #14 Sales Tax

One Cent #15 Sales Tax

Opportunities Fund



YOUR COMMUNITY.
YOUR FUTURE.
YOUR VOICE.

Capital Funds Summary

Budget Summary by Category

Capital Funds Summary by Category

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Taxes	\$ 6,041,928	\$ 17,000,004	\$ 14,460,367	\$ 12,000,000	-29%
Miscellaneous	2,194,784	351,504	464,697	55,877	-84%
Transfer In	21,831,348	48,173,476	47,606,197	7,252,014	-85%
Grants	1,832,819	-	5,542,205	633,110	100%
Total Revenues	\$ 31,900,879	\$ 65,524,984	\$ 68,073,466	\$ 19,941,001	-70%
Expenditures					
Contractual Services	\$ 708,182	\$ 2,379,970	\$ 2,396,058	\$ 1,894,711	-20%
Capital	23,375,063	61,059,474	60,123,689	7,885,124	-87%
Transfers Out	19,905,905	46,405,771	45,655,771	9,716,754	-79%
Total Expenditures	\$ 43,989,150	\$ 109,845,215	\$ 108,175,518	\$ 19,496,589	-82%
Net All Capital Funds	\$ (12,088,271)	\$ (44,320,231)	\$ (40,102,052)	\$ 444,412	101%

Capital Funds Summary

Budget Summary by Fund

	Capital Funds Summary by Fund				
	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Capital Projects Fund					
Revenues	\$ 15,769,820	\$ 45,593,430	\$ 50,894,369	\$ 6,392,610	-86%
Expenditures	20,284,090	56,829,857	56,128,272	6,389,610	-89%
Net	(4,514,270)	(11,236,427)	(5,233,903)	3,000	100%
Capital Equipment Fund					
Revenues	995,756	2,889,300	2,652,874	1,502,014	-48%
Expenditures	3,097,915	3,267,450	3,029,133	1,498,514	-54%
Net	(2,102,159)	(378,150)	(376,259)	3,500	101%
One Cent #13 Sales Tax Fund					
Revenues	22,573	1,000	8,130	1,000	0%
Expenditures	2,164,540	230,760	232,314	1,209,600	424%
Net	(2,141,967)	(229,760)	(224,184)	(1,208,600)	426%
One Cent #14 Sales Tax Fund					
Revenues	69,170	31,250	40,072	17,000	-46%
Expenditures	18,366,903	27,144,017	27,153,918	4,500	-100%
Net	(18,297,733)	(27,112,767)	(27,113,846)	12,500	100%
One Cent #15 Sales Tax Fund					
Revenues	6,042,862	17,010,004	14,467,632	12,010,000	-29%
Expenditures	75,346	21,373,131	20,626,281	10,389,554	-51%
Net	5,967,516	(4,363,127)	(6,158,649)	1,620,446	137%
Opportunities Fund					
Revenues	9,000,698	-	10,389	18,377	100%
Expenditures	356	1,000,000	1,005,600	4,811	-100%
Net	9,000,342	(1,000,000)	(995,211)	13,566	101%
Revenues- All Capital Funds	31,900,879	65,524,984	68,073,466	19,941,001	-70%
Expenditures- All Capital Funds	43,989,150	109,845,215	108,175,518	19,496,589	-82%
Net All Capital Funds	\$ (12,088,271)	\$ (44,320,231)	\$ (40,102,052)	\$ 444,412	101%

Capital Projects Fund

The Capital Projects Fund accounts for the funding and expenditures for construction or acquisition of major capital projects. Funding sources include the Optional One Percent Sales Tax, grants, proceeds from the occasional sale of property, and General Fund transfers.

Capital Projects Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 2,084,953	\$ 301,754	\$ 388,767	\$ 4,500	-99%
Transfer In	11,852,048	45,291,676	44,963,397	5,755,000	-87%
Grants	1,832,819	-	5,542,205	633,110	100%
Total Revenues	\$ 15,769,820	\$ 45,593,430	\$ 50,894,369	\$ 6,392,610	-86%
Expenditures					
Contractual Services	\$ 3,980	\$ 8,000	\$ 3,200	\$ 1,500	-81%
Capital	20,280,110	56,794,024	56,097,239	6,388,110	-89%
Transfers Out	-	27,833	27,833	-	-100%
Total Expenditures	\$ 20,284,090	\$ 56,829,857	\$ 56,128,272	\$ 6,389,610	-89%
Net Capital Projects Fund	\$ (4,514,270)	\$ (11,236,427)	\$ (5,233,903)	\$ 3,000	100%

Actual Reserves on June 30, 2015 \$ 5,390,194 *

Projected Reserves on June 30, 2016 \$ 156,291 *

Projected Reserves on June 30, 2017 \$ 159,290 *

* Does not include the \$5.096 million Convention Center lease advance to be repaid to the City

FY 2017 Capital Projects

Capital Projects for FY 2017

Project Name	Priority	Operating Area	Funding Source	Funding
Miscellaneous Park Improvements	0	Parks	1% #13	\$ 44,250
Pathway and Bike Lane Improvements	0	Parks	1% #13	135,000
Park Lighting Upgrades	0	Parks	1% #13	19,500
Playground and Fall Material Replacement	0	Parks	1% #13	33,000
Miscellaneous Arterial and Collectors	0	Streets	1% #13	190,500
Pavement Maintenance Program	0	Streets	1% #13	33,000
Miscellaneous Residential Streets	0	Streets	1% #13	57,000
North Platte River Restoration	0	Stormwater	1% #13	250,000
Replace Roof on Recreation Center	0	Casper Recreation Center	1% #15	175,000
Replace Ice Making System	0	Casper Ice Arena	1% #15	1,000,000
Roof Replacement	0	Metro Animal Services	1% #15	80,000
Miscellaneous Park Improvements	0	Parks	1% #15	65,750
Playground and Fall Material Replacement	0	Parks	1% #15	37,000
Wells Park Shelter Renovation	0	Parks	1% #15	40,000
Park Lighting Upgrades	0	Parks	1% #15	10,500
Pathway and Bike Lane Improvements	0	Parks	1% #15	165,000
McKinley Street Underpass	0	Stormwater	1% #15	650,000
Miscellaneous Arterial and Collectors	0	Streets	1% #15	1,759,500
Pavement Maintenance Program	0	Streets	1% #15	467,000
Miscellaneous Residential Streets	0	Streets	1% #15	443,000
Traffic Miscellaneous	0	Streets	1% #15	100,000
K Street Improvements	0	Streets	SLIB Grant	633,110
Total Expenditures in Capital Projects Fund				\$ 6,388,110

Priority Description

0 = Scheduled Project

1 = Critical: Project is necessary to meet safety and or regulatory mandates. Complete system/service failure would result if not completed (Project/Item and Funding Source is Being Recommended)

2 = Very Important; Project must be completed for safety reasons, or regulations requiring it are imminent, or complete system failure is imminent (Project/Item and Funding Source is Being Recommended)

3 = Important: Project will improve services for the citizens, make the operations more efficient and/or financially stable (Project/Item and Funding Source is Being Recommended)

4 = Less Important: These projects will need to be done but currently are not as important as other requests

5 = Future Consideration: Want to keep this in the plan to happen eventually when "ripe" and when funding is secure

Capital Projects Fund

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Intergovernmental					
Grants	\$ 920,855	\$ -	\$ 2,445,254	\$ 633,110	100%
Mineral Tax- Natrona County Consensus	911,964	-	3,096,951	-	0%
Total Intergovernmental	\$ 1,832,819	\$ -	\$ 5,542,205	\$ 633,110	100%
Charges For Services					
Lease Fees	\$ 3,400	\$ 2,000	\$ -	\$ -	-100%
Total Charges For Services	\$ 3,400	\$ 2,000	\$ -	\$ -	-100%
Miscellaneous					
Gain (Loss) On Investments	\$ 6,731	\$ -	\$ -	\$ -	0%
Contributions	2,038,206	278,754	379,310	-	-100%
Interest Income	13,487	21,000	9,457	4,500	-79%
Debt/Interest Payments	22,029	-	-	-	0%
Total Miscellaneous	\$ 2,081,553	\$ 299,754	\$ 388,767	\$ 4,500	-98%
Transfers					
Transfers In - General Fund	\$ 3,720,677	\$ 4,946,978	\$ 4,618,699	\$ -	-100%
Transfers In - 1% #13	2,161,025	230,660	230,660	762,250	230%
Transfers In -Water Fund	305,000	-	-	-	0%
Transfers In - 1% #14	5,590,367	25,039,017	25,039,017	-	-100%
Transfers In - 1% #15	74,979	15,075,021	15,075,021	4,992,750	-67%
Total Transfers	\$ 11,852,048	\$ 45,291,676	\$ 44,963,397	\$ 5,755,000	-87%
Total Revenue	\$ 15,769,820	\$ 45,593,430	\$ 50,894,369	\$ 6,392,610	-86%
Expenses					
Contractual Services					
Investment Fees	\$ 3,980	\$ 8,000	\$ 3,200	\$ 1,500	-81%
Total Contractual Services	\$ 3,980	\$ 8,000	\$ 3,200	\$ 1,500	-81%

Capital Projects Fund

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Capital					
Energy Conservation- Citywide	\$ 522,832	\$ 319,769	\$ 319,769	\$ -	-100%
City Manager	6,040	1,510,441	1,510,441	-	-100%
Municipal Court	221	11,562	11,562	-	-100%
Finance	24,369	372,471	30,000	-	-100%
Planning	208,866	50,000	50,000	-	-100%
Police	17,560	75,000	-	-	-100%
Fire	74,502	4,060,365	4,060,365	-	-100%
Streets	3,848,627	15,518,748	15,310,434	3,683,110	-76%
Stormwater	309,047	6,298,781	6,298,781	900,000	-86%
Aquatics	241,284	5,790,639	5,774,639	-	-100%
Municipal Golf Course	1,410,042	124,472	94,472	-	-100%
Recreation Center	116,827	1,870,728	1,870,728	175,000	-91%
Ice Arena	723	324,500	324,500	1,000,000	208%
Information Technology	-	30,000	30,000	-	-100%
Hogadon	379,377	7,173,211	7,148,211	-	-100%
Casper Events Center	3,143,538	3,564,164	3,564,164	-	-100%
Parks	4,432,154	3,343,493	3,343,493	550,000	-84%
LifeSteps Campus	4,836	395,164	395,164	-	-100%
Buildings & Structures	107,433	-	-	-	0%
Garage	9,227	80,454	80,454	-	-100%
Metro Animal Control	-	-	-	80,000	100%
Leisure Services	175,864	22,200	22,200	-	-100%
Risk Management	-	50,000	50,000	-	-100%
Ongoing Maintenance- Assorted	-	406,459	406,459	-	-100%
Capital for Outside Organizations	5,246,741	5,401,403	5,401,403	-	-100%
Total Capital	\$ 20,280,110	\$ 56,794,024	\$ 56,097,239	\$ 6,388,110	-89%
Transfers					
Transfers Out	\$ -	\$ 27,833	\$ 27,833	\$ -	-100%
Total Transfers	\$ -	\$ 27,833	\$ 27,833	\$ -	-100%
Total Expenses	\$ 20,284,090	\$ 56,829,857	\$ 56,128,272	\$ 6,389,610	-89%
Net Fund	\$ (4,514,270)	\$ (11,236,427)	\$ (5,233,903)	\$ 3,000	100%

Capital Equipment Fund

Capital Equipment Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 16,456	\$ 7,500	\$ 10,074	\$ 5,000	-33%
Transfer In	979,300	2,881,800	2,642,800	1,497,014	-48%
Total Revenues	\$ 995,756	\$ 2,889,300	\$ 2,652,874	\$ 1,502,014	-48%
Expenditures					
Contractual Services	\$ 2,962	\$ 2,000	\$ 2,683	\$ 1,500	-25%
Capital	3,094,953	3,265,450	3,026,450	1,497,014	-54%
Total Expenditures	\$ 3,097,915	\$ 3,267,450	\$ 3,029,133	\$ 1,498,514	-54%
Net Capital Equipment Fund	\$ (2,102,159)	\$ (378,150)	\$ (376,259)	\$ 3,500	101%
			Actual Reserves on June 30, 2015	\$ 2,271,749	
			Projected Reserves on June 30, 2016	\$ 1,895,490	
			Projected Reserves on June 30, 2017	\$ 1,898,990	

Capital Equipment Fund

The Capital Equipment Fund accounts for funding and expenditures related to the acquisition of major capital equipment, with the majority of the funding derived from grants, the Optional One Cent Sales Tax, and one-time monies such as mineral taxes transferred from the General Fund.

Capital Equipment for FY 2017

Equipment	Priority	Operating Area	Funding Source	Funding Amount
Fleet & Equipment Replacement (two funding sources)	0	Police	1% #15	\$ 350,000
Fleet & Equipment Replacement (two funding sources)	0	Police	1% #13	150,000
Crime Analysis Software	0	Police	1% #15	15,000
Turnout Gear Replacements	0	Fire	1% #15	17,000
Brush Truck Replacement	0	Fire	1% #15	300,000
Fleet & Equipment Replacement	0	Fire	1% #15	75,000
Poly Patch & Melter	0	Streets	1% #15	77,000
4x4 Crew Cab Pickup	0	Streets	1% #15	52,000
Sweeper (two funding sources)	0	Streets	1% #13	207,250
Sweeper (two funding sources)	0	Streets	1% #15	7,750
3/4 Ton 4x4 Pickup & Plow	0	Cemetery	1% #15	31,000
TS Gator	0	Cemetery	1% #15	6,500
4x4 Extended Cab 1/2 Ton Pickup	0	Buildings & Structures	1% #15	27,500
3/4 Ton 4x4 Utility Body	0	Buildings & Structures	1% #15	30,500
18' Trailer	0	Parks	1% #15	4,000
18' Trailer	0	Parks	1% #15	4,000
Zero Turn Mower (2)	0	Parks	1% #15	30,514
UTV with Top Dresser	0	Parks	1% #15	25,000
TS Gator	0	Parks	1% #15	6,000
Thumb & Grapple for Backhoe	0	Parks	1% #15	6,000
Aerial Lift Truck	0	Parks	1% #15	75,000
All Capital Equipment Expenditures				\$ 1,497,014
Investment Fees				1,500
All Fund Expenditures				\$ 1,498,514

Priority Description

0 = Scheduled Purchase

1 = Critical: Replacement is necessary to meet safety and or regulatory mandates. Complete system/service failure would result if not completed (Project/Item and Funding Source is Being Recommended)

2 = Very Important; Must be replaced for safety reasons, or regulations requiring it are imminent, or complete system failure is imminent (Project/Item and Funding Source is Being Recommended)

3 = Important: These replacements will improve services for the citizens, make the operations more efficient and/or financially stable (Project/Item and Funding Source is Being Recommended)

4 = Less Important: These replacements are needed, but currently are not as important as other requests

5 = Future Consideration: Keep replacement in the plan to happen eventually when funding is secure

Capital Equipment Fund

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous Revenue					
Interest	\$ 8,842	\$ 7,500	\$ 7,957	\$ 5,000	-33%
Miscellaneous Revenue	3,202	-	2,117	-	0%
Gain (Loss) On Investments	4,412	-	-	-	0%
Total Miscellaneous Revenue	\$ 16,456	\$ 7,500	\$ 10,074	\$ 5,000	-33%
Transfers					
Transfer In- General Fund	\$ -	\$ 1,313,300	\$ 1,074,300	\$ -	-100%
Transfer In- 1% #13	-	-	-	357,250	100%
Transfer In- 1% #14	979,300	-	-	-	0%
Transfer In- 1% #15	-	1,568,500	1,568,500	1,139,764	-27%
Total Transfers	\$ 979,300	\$ 2,881,800	\$ 2,642,800	\$ 1,497,014	-48%
Total Revenue	\$ 995,756	\$ 2,889,300	\$ 2,652,874	\$ 1,502,014	-48%
Expenses					
Contractual Services					
Investment Fees	\$ 2,962	\$ 2,000	\$ 2,683	\$ 1,500	-25%
Total Contractual Services	\$ 2,962	\$ 2,000	\$ 2,683	\$ 1,500	-25%
Capital					
Replacement Light Equipment	\$ 1,021,050	\$ 2,435,466	\$ 2,196,466	\$ 892,014	-63%
Replacement Heavy Equipment	1,543,760	53,250	53,250	590,000	1008%
Replacement Technologies	392,956	221,311	221,311	15,000	-93%
New Technologies	137,187	555,423	555,423	-	-100%
Total Capital	\$ 3,094,953	\$ 3,265,450	\$ 3,026,450	\$ 1,497,014	-54%
Total Expenses	\$ 3,097,915	\$ 3,267,450	\$ 3,029,133	\$ 1,498,514	-54%
Net Fund	\$ (2,102,159)	\$ (378,150)	\$ (376,259)	\$ 3,500	101%

Optional One Cent #13 Sales Tax Fund

This fund accounts for the revenue and expenditures of the Optional One Cent #13 sales tax. The four year tax period for Optional One Cent #13 began in FY 2007 and ended in FY 2011. The #13 denotes that this is the 13th funding period the optional sales tax was approved by voter referendum.

Optional One Cent # 13 Sales Tax Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 22,573	\$ 1,000	\$ 8,130	\$ 1,000	0%
Total Revenues	\$ 22,573	\$ 1,000	\$ 8,130	\$ 1,000	0%
Expenditures					
Contractual Services	\$ 3,515	\$ 100	\$ 1,654	\$ 100	0%
Transfers Out	2,161,025	230,660	230,660	1,209,500	424%
Total Expenditures	\$ 2,164,540	\$ 230,760	\$ 232,314	\$ 1,209,600	424%
Net One Cent #13 Fund	\$ (2,141,967)	\$ (229,760)	\$ (224,184)	\$ (1,208,600)	426%
			Actual Reserves on June 30, 2015	\$ 1,940,676	
			Projected Reserves on June 30, 2016	\$ 1,716,492	
			Projected Reserves on June 30, 2017	\$ 507,892	

Optional One Cent #13 Sales Tax Fund Highlights and Issues for FY 2017

Projects and programs to be funded in FY 2017 by savings from Optional One Cent #13 Sales Tax projects:

Transfers to Other Funds

Capital Projects Fund for the Following Projects:

Miscellaneous Park Improvements	\$ 44,250
Park Lighting Upgrades	19,500
Playground and Fall Material Replacement	33,000
Pathway and Bike Lane Improvements	135,000
Miscellaneous Arterial and Collectors	190,500
Pavement Maintenance Program	33,000
Miscellaneous Residential Streets	57,000
North Platte River Restoration	250,000
Total Transfer to Capital Projects Fund:	\$ 762,250

Capital Equipment Fund for the Following:

Non Public Safety Vehicles and Equipment	\$ 207,250
Police Fleet and Equipment Replacement	150,000
Total Transfer to Capital Equipment Fund:	\$ 357,250

Aquatics Fund for Subsidized Swimming

Investment Fees	90,000
Total Expenditures	\$ 1,209,600

Optional One Cent #13 Sales Tax Fund

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous					
Interest Income	\$ 15,061	\$ 1,000	\$ 8,130	\$ 1,000	0%
Gain (Loss) On Investments	7,512	-	-	-	0%
Total Miscellaneous	\$ 22,573	\$ 1,000	\$ 8,130	\$ 1,000	0%
Total Revenue	\$ 22,573	\$ 1,000	\$ 8,130	\$ 1,000	0%
Expenses					
Contractual Services					
Investment Fees	\$ 3,515	\$ 100	\$ 1,654	\$ 100	0%
Total Contractual Services	\$ 3,515	\$ 100	\$ 1,654	\$ 100	0%
Transfers Out					
Transfer Out- Capital Projects	\$ 2,161,025	\$ 230,660	\$ 230,660	\$ 762,250	230%
Transfer Out- Capital Equipment	-	-	-	357,250	100%
Transfer Out- Aquatics Fund	-	-	-	90,000	100%
Total Transfers Out	\$ 2,161,025	\$ 230,660	\$ 230,660	\$ 1,209,500	424%
Total Expenses	\$ 2,164,540	\$ 230,760	\$ 232,314	\$ 1,209,600	424%
Net Fund	\$ (2,141,967)	\$ (229,760)	\$ (224,184)	\$ (1,208,600)	426%

Optional One Cent #14 Sales Tax Fund

This fund accounts for the revenue and expenditures of the Optional One Cent #14 sales tax. The four year tax period for One Cent #14 began in FY 2011 and ended in FY 2015. The One Cent #14 was active from March 2011 to February 2015. The #14 denotes that this is the 14th funding period the optional sales tax was approved by voter referendum.

Optional One Cent # 14 Sales Tax Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 69,170	\$ 31,250	\$ 40,072	\$ 17,000	-46%
Total Revenues	\$ 69,170	\$ 31,250	\$ 40,072	\$ 17,000	-46%
Expenditures					
Contractual Services	\$ 697,002	\$ 105,000	\$ 114,901	\$ 4,500	-96%
Transfers Out	17,669,901	27,039,017	27,039,017	-	-100%
Total Expenditures	\$ 18,366,903	\$ 27,144,017	\$ 27,153,918	\$ 4,500	-100%
Net One Cent #14 Fund	\$ (18,297,733)	\$ (27,112,767)	\$ (27,113,846)	\$ 12,500	100%
				Actual Reserves on June 30, 2015	\$ 28,868,234
				Projected Reserves on June 30, 2016	\$ 1,754,388
				Projected Reserves on June 30, 2017	\$ 1,766,888

Optional One Cent #14 Sales Tax Fund

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous					
Interest Income	\$ 52,775	\$ 31,250	\$ 40,072	\$ 17,000	-46%
Gain (Loss) On Investments	16,395	-	-	-	0%
Total Miscellaneous	\$ 69,170	\$ 31,250	\$ 40,072	\$ 17,000	-46%
Total Revenue	\$ 69,170	\$ 31,250	\$ 40,072	\$ 17,000	-46%
Expenses					
Contractual Services					
Investment Fees	\$ 22,002	\$ 5,000	\$ 14,901	\$ 4,500	-10%
Economic Development	400,000	-	-	-	0%
Platte River Parkway Trust- Operations	-	100,000	100,000	-	-100%
Natrona County Public Library	275,000	-	-	-	0%
Total Contractual Services	\$ 697,002	\$ 105,000	\$ 114,901	\$ 4,500	-96%
Transfers Out					
Transfer Out- Aquatics Fund	\$ 223,000	\$ -	\$ -	-	0%
Transfer Out- Capital Equipment	979,300	-	-	-	0%
Transfer Out- Capital Projects	5,590,367	25,039,017	25,039,017	-	-100%
Transfer Out- General Fund	175,000	-	-	-	0%
Transfer Out - Opportunities Fund	9,000,000	-	-	-	0%
Transfer Out - Transit Services CATC	202,234	-	-	-	0%
Transfer Out - WWTP	-	2,000,000	2,000,000	-	-100%
Transfer Out- Water Fund	1,500,000	-	-	-	0%
Total Transfers Out	\$ 17,669,901	\$ 27,039,017	\$ 27,039,017	\$ -	-100%
Total Expenses	\$ 18,366,903	\$ 27,144,017	\$ 27,153,918	\$ 4,500	-100%
Net Fund	\$ (18,297,733)	\$ (27,112,767)	\$ (27,113,846)	\$ 12,500	100%

Optional One Cent #15 Sales Tax Fund

Optional One Cent # 15 Sales Tax Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Taxes	\$ 6,041,928	\$ 17,000,004	\$ 14,460,367	\$ 12,000,000	-29%
Miscellaneous	934	10,000	7,265	10,000	0%
Total Revenues	\$ 6,042,862	\$ 17,010,004	\$ 14,467,632	\$ 12,010,000	-29%
Expenditures					
Contractual Services	\$ 367	\$ 2,264,870	\$ 2,268,020	\$ 1,882,300	-17%
Transfers Out	74,979	19,108,261	18,358,261	8,507,254	-55%
Total Expenditures	\$ 75,346	\$ 21,373,131	\$ 20,626,281	\$ 10,389,554	-51%
Net One Cent #15 Fund	\$ 5,967,516	\$ (4,363,127)	\$ (6,158,649)	\$ 1,620,446	137%
				Actual Reserves on June 30, 2015	\$ 8,878,114
				Projected Reserves on June 30, 2016	\$ 2,719,465
				Projected Reserves on June 30, 2017	\$ 4,339,911

Optional One Cent #15 Sales Tax Fund

This fund accounts for the revenue and expenditures of the Optional One Cent #15 sales tax. The four year tax period for One Cent #15 began in FY 2015 will end in FY 2019. The One Cent #15 is active from March 2015 to February 2019. The #15 denotes that this is the 15th funding period the optional sales tax was approved by voter referendum.

Optional One Cent #15 Sales Tax Fund Highlights and Issues for FY 2017

Projects and programs to be funded in FY 2017 by Optional One Cent #15 Sales Tax include:

	FY17 PROPOSED
Community Projects	
ARC of Natrona County	\$ 12,500
Big Brothers Big Sisters	19,073
Boys & Girls Clubs	73,285
Brain Injury Alliance of Wyoming	5,156
Casper Boxing Club	25,770
Casper Community Greenhouse Project	47,870
Casper Housing Authority	425,159
Casper Mountain Biathlon Club	154,181
Casper-Natrona County Health Department	22,556
Casper Sports Alliance	11,875
Central Wyoming Rescue Mission	59,611
CLIMB Wyoming	39,826
Community Action Partnership*	214,740
Family Journey Center	18,739
Food For Thought	7,969
National Trails Center	20,000
We Read Program	54,480
Nicolaysen Art Museum	78,739
Platte River Parkway Trust	170,733
Poverty Resistance Food Pantry	27,505
Science Zone	102,971
Wyoming Food Bank of the Rockies	91,475
Wyoming Medical Center Foundation	398,259
Wyoming Symphony Orchestra	10,128
Total Community Projects:	\$ 2,092,600

*Funding for Community Action Partnership will be transferred to the General Fund to be issued along with the yearly funding provided to this organization.

Optional One Cent #15 Sales Tax Fund

Optional One Cent #15 Sales Tax Fund Highlights and Issues for FY 2017

Projects and programs to be funded in FY 2017 by Optional One Cent #15 Sales Tax (Continued):

Transfers to Other Funds

Capital Projects Fund for the Following Projects:

Replace Roof on Recreation Center	\$	175,000
Roof Replacement - Metro Animal Services		80,000
Replace Ice Making System - Casper Ice Arena		1,000,000
Miscellaneous Park Improvements		65,750
Park Lighting Upgrades		10,500
Playground and Fall Material Replacement		37,000
Wells Park Shelter Renovation		40,000
Pathway and Bike Lane Improvements		165,000
McKinley Street Underpass Stormwater		650,000
Miscellaneous Arterial and Collectors		1,759,500
Pavement Maintenance Program		467,000
Miscellaneous Residential Streets		443,000
Traffic Miscellaneous		100,000
Total Transfer to Capital Projects Fund:	\$	4,992,750

Capital Equipment Fund for the Following:

Non Public Safety Vehicles and Equipment	\$	382,764
Police Fleet and Equipment Replacement		350,000
Police Crime Analysis Software		15,000
Fire Turnout Gear Replacements		17,000
Fire Brush Truck Replacement		300,000
Fire Staff Vehicle Replacements		75,000
Total Transfer to Capital Equipment Fund:	\$	1,139,764

Aquatics Fund for Subsidized Swimming	210,000
Perpetual Care - Addition to Operations Trust Account Principal	-
Transit Fund for Enhanced CATC and The Bus Service	200,000
WWTP Fund for Capital Replacement	750,000
Water Fund for Capital Replacement	1,000,000
Investment Fees	4,440
Total Expenditures	\$ 10,389,554

Optional One Cent #15 Sales Tax Fund

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Taxes					
Sales Tax	\$ 6,041,928	\$ 17,000,004	\$ 14,460,367	\$ 12,000,000	-29%
Total Taxes	\$ 6,041,928	\$ 17,000,004	\$ 14,460,367	\$ 12,000,000	-29%
Miscellaneous					
Interest Income	\$ 619	\$ 10,000	\$ 7,265	\$ 10,000	0%
Gain (Loss) On Investments	315	-	-	-	0%
Total Miscellaneous	\$ 934	\$ 10,000	\$ 7,265	\$ 10,000	0%
Total Revenue	\$ 6,042,862	\$ 17,010,004	\$ 14,467,632	\$ 12,010,000	-29%
Expenses					
Contractual Services					
Investment Fees	\$ 367	\$ 1,000	\$ 4,150	\$ 4,440	344%
Community Projects	-	2,263,870	2,263,870	1,877,860	-17%
Total Contractual Services	\$ 367	\$ 2,264,870	\$ 2,268,020	\$ 1,882,300	-17%
Transfers Out					
Transfer Out- Aquatics Fund	\$ -	\$ 300,000	\$ 300,000	\$ 210,000	-30%
Transfer Out- Capital Equipment	-	1,568,500	1,568,500	1,139,764	-27%
Transfer Out- Capital Projects	74,979	15,075,021	15,075,021	4,992,750	-67%
Transfer Out- General Fund	-	214,740	214,740	214,740	0%
Transfer Out- Perpetual Care	-	750,000	-	-	0%
Transfer Out - Transit Services CATC	-	200,000	200,000	200,000	0%
Transfer Out - WWTP Fund	-	-	-	750,000	100%
Transfer Out- Water Fund	-	1,000,000	1,000,000	1,000,000	0%
Total Transfers Out	\$ 74,979	\$ 19,108,261	\$ 18,358,261	\$ 8,507,254	-55%
Total Expenses	\$ 75,346	\$ 21,373,131	\$ 20,626,281	\$ 10,389,554	-51%
Net Fund	\$ 5,967,516	\$ (4,363,127)	\$ (6,158,649)	\$ 1,620,446	137%

Opportunities Fund

The Opportunities Fund was established to set aside funds to be used for basic infrastructure projects (ie. Water, Sewer, Streets, and Public Safety). An initial transfer of \$9,000,000 from unallocated 1% #14 funds was authorized by Council April 28, 2015.

Opportunities Fund Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Transfers In	\$ 9,000,000	\$ -	\$ -	\$ -	0%
Miscellaneous	698	-	10,389	18,377	77%
Total Revenues	\$ 9,000,698	\$ -	\$ 10,389	\$ 18,377	77%
Expenditures					
Contractual Services	\$ 356	\$ -	\$ 5,600	\$ 4,811	-14%
Capital	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	-100%
Total Expenditures	\$ 356	\$ 1,000,000	\$ 1,005,600	\$ 4,811	-100%
Net Opportunities Fund	\$ 9,000,342	\$ (1,000,000)	\$ (995,211)	\$ 13,566	101%
			Actual Reserves on June 30, 2015	\$ 9,000,498	
			Projected Reserves on June 30, 2016	\$ 8,005,287	
			Projected Reserves on June 30, 2017	\$ 8,018,853	

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous					
Interest Income	\$ 463	\$ -	\$ 10,389	\$ 18,377	77%
Gain (Loss) On Investments	235	-	-	-	0%
Total Miscellaneous	\$ 698	\$ -	\$ 10,389	\$ 18,377	77%
Transfers					
Transfers In	\$ 9,000,000	\$ -	\$ -	\$ -	0%
Total Taxes	\$ 9,000,000	\$ -	\$ -	\$ -	0%
Total Revenue	\$ 9,000,698	\$ -	\$ 10,389	\$ 18,377	100%
Expenses					
Contractual Services					
Investment Fees	\$ 356	\$ -	\$ 5,600	\$ 4,811	-14%
Total Contractual Services	\$ 356	\$ -	\$ 5,600	\$ 4,811	-14%
Capital					
Land	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	-100%
Total Capital	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	-100%
Total Expenses	\$ 356	\$ 1,000,000	\$ 1,005,600	\$ 4,811	-100%
Net Fund	\$ 9,000,342	\$ (1,000,000)	\$ (995,211)	\$ 13,566	101%

Utility Enterprise Funds

Water Distribution

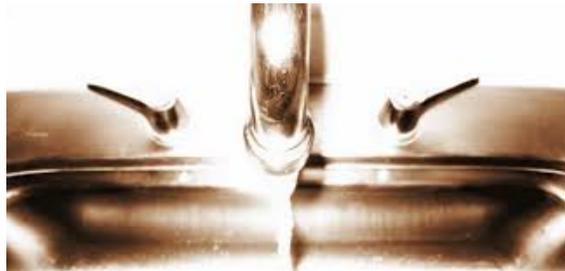
Water Treatment Plant

Sewer

Wastewater Treatment Plant

Refuse Collection

Balefill



Utility Enterprise Funds

Budget Summary by Category

Utility Enterprise Funds Budget Summary by Category

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 37,563,020	\$ 37,578,266	\$ 37,807,177	\$ 38,721,353	2%
Miscellaneous	1,032,170	1,138,624	1,326,894	1,111,300	-16%
Transfer In	1,500,000	3,000,000	3,000,000	1,750,000	-42%
System Development Charges	573,833	560,000	324,000	377,000	16%
Grants	808,159	13,385,100	7,211,864	5,799,925	-20%
Total Revenues	\$ 41,477,182	\$ 55,661,990	\$ 49,669,935	\$ 47,759,578	-4%
Expenditures					
Personnel	\$ 7,557,691	\$ 8,491,326	\$ 8,028,741	\$ 8,163,738	2%
Contractual Services	12,636,184	14,402,089	14,648,246	13,598,780	-7%
Materials & Supplies	6,809,489	7,781,853	7,794,668	7,901,559	1%
Other	4,991,888	5,673,615	5,272,955	5,873,446	11%
Capital	8,990,883	45,296,527	36,879,509	16,394,800	-56%
Transfers Out	305,000	-	-	-	0%
Total Expenditures	\$ 41,291,135	\$ 81,645,410	\$ 72,624,119	\$ 51,932,323	-28%
Net All Utility Enterprise Funds	\$ 186,047	\$ (25,983,420)	\$ (22,954,184)	\$ (4,172,745)	82%

Utility Enterprise Funds

Budget Summary by Fund

Utility Enterprise Funds Budget Summary by Fund

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Water					
Revenues	\$ 14,454,170	\$ 16,337,355	\$ 14,631,784	\$ 15,855,915	8%
Expenditures	14,559,923	28,814,436	28,578,393	15,662,633	-45%
Net	(105,753)	(12,477,081)	(13,946,609)	193,282	101%
Water Treatment Plant Operations Fund					
Revenues	2,605,506	2,844,362	3,010,660	2,987,024	-1%
Expenditures	2,574,752	2,831,211	3,010,660	2,987,024	-1%
Net	30,754	13,151	-	-	0%
Sewer					
Revenues	5,311,353	5,415,627	5,142,521	5,469,516	6%
Expenditures	5,733,000	7,018,173	6,770,662	7,192,930	6%
Net	(421,647)	(1,602,546)	(1,628,141)	(1,723,414)	6%
Wastewater Treatment Plant					
Revenues	4,879,519	10,380,965	7,482,637	8,365,474	12%
Expenditures	4,682,506	13,612,808	10,000,412	8,239,729	-18%
Net	197,013	(3,231,843)	(2,517,775)	125,745	105%
Refuse Collection					
Revenues	6,269,621	6,052,382	6,350,474	6,319,759	0%
Expenditures	6,869,188	8,630,610	8,639,524	8,802,210	2%
Net	(599,567)	(2,578,228)	(2,289,050)	(2,482,451)	8%
Balefill					
Revenues	7,957,013	14,631,299	13,051,859	8,761,890	-33%
Expenditures	6,871,766	20,738,172	15,624,468	9,047,797	-42%
Net	1,085,247	(6,106,873)	(2,572,609)	(285,907)	89%
Revenues- All Utility Enterprise	41,477,182	55,661,990	49,669,935	47,759,578	-4%
Expenditures- All Utility Enterprise	41,291,135	60,907,238	56,999,651	51,932,323	-9%
Net All Utility Enterprise	\$ 186,047	\$ (25,983,420)	\$ (22,954,184)	\$ (4,172,745)	82%

Water Distribution Fund

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 12,195,634	\$ 12,968,809	\$ 13,015,838	\$ 13,294,385	2%
Administration/Management Fees	138,499	167,346	167,346	149,038	-11%
Total Revenues	12,334,133	13,136,155	13,183,184	13,443,423	2%
Expenses					
Personnel Services	1,911,224	2,221,233	2,003,449	2,029,902	1%
Contractual	2,271,307	2,904,373	2,873,504	2,285,450	-20%
Materials & Supplies	5,215,745	5,646,988	5,814,505	5,980,549	3%
Depreciation	800,000	800,000	800,000	800,000	0%
Total Expenses	10,198,276	11,572,594	11,491,458	11,095,901	-3%
Operating Income (Loss)	2,135,857	1,563,561	1,691,726	2,347,522	39%
<u>Non-operating Activity</u>					
Revenues					
Interest	75,054	75,000	111,000	149,892	35%
Miscellaneous	69,866	77,600	77,600	77,600	0%
Total Revenues	144,920	152,600	188,600	227,492	21%
Expenses					
Bad Debt	3,393	12,000	810	7,000	764%
Total Expenses	3,393	12,000	810	7,000	764%
Non-operating Income (Loss)	141,527	140,600	187,790	220,492	17%
<u>Capital Activity</u>					
Sources					
Capital Grants & Loans	148,362	1,728,600	100,000	1,000,000	900%
System Development Fees	326,755	320,000	160,000	185,000	16%
Transfers In	1,500,000	1,000,000	1,000,000	1,000,000	0%
Total Sources	1,975,117	3,048,600	1,260,000	2,185,000	73%
Uses					
New Capital	350,016	3,438,028	3,365,268	304,000	-91%
Replacement Capital	2,948,016	13,036,582	12,965,625	3,500,500	-73%
Debt Service & Interest	755,222	755,232	755,232	755,232	0%
Transfers Out	305,000	-	-	-	0%
Total Uses	4,358,254	17,229,842	17,086,125	4,559,732	-73%
Capital Income (Loss)	(2,383,137)	(14,181,242)	(15,826,125)	(2,374,732)	85%
Net Income (Loss)	\$ (105,753)	\$ (12,477,081)	\$ (13,946,609)	\$ 193,282	101%
Add Non-Cash Items					
Depreciation	800,000	800,000	800,000	800,000	0%
Net Income Excluding Non-Cash Items	\$ 694,247	\$ (11,677,081)	\$ (13,146,609)	\$ 993,282	109%

Water Distribution Fund

Function: To maintain and expand the City's tanks, booster stations, and pipelines to ensure a high quality public water distribution system.

Water Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Public Utilities Manager	-	-	-	1
Asst Public Services Director - Utilities	-	1	1	- *
Assistant Public Utilities Manager	1	1	1	-
Administrative Assistant I	-	1	-	-
Administrative Assistant II	3	1	2	1
Administrative Technician	-	-	-	1
Cross Connection Inspe	1	1	1	1
Equipment Operator III	4	4	4	4
Utilities Operations Manager	1	1	1	- *
Utility Supervisor II	3	2	2	2
Utility Crew Chief	2	-	-	-
Utility Worker II	8	9	9	9
Utility Worker III	-	2	2	2
Water Distribution Manager	-	1	1	1
Water Operations Tech	2	-	-	-
Meter Service Worker I	4	-	-	-
Meter Service Worker II	2	-	-	-
Total	31	24	24	22
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

*Asst Public Services Director and Utilities Operations Manager positions not re-budgeted in FY 2017

Water Distribution Highlights

Cost savings were identified in individual accounts in the FY17 budget, but they were negated by greater Regional Water System wholesale water costs. The number and expenditures of capital projects in FY17 is reduced from FY16. Major projects for FY17 include the \$1.0M Miscellaneous Water Main Replacement project and the \$1.5M CY Booster Station Replacement.

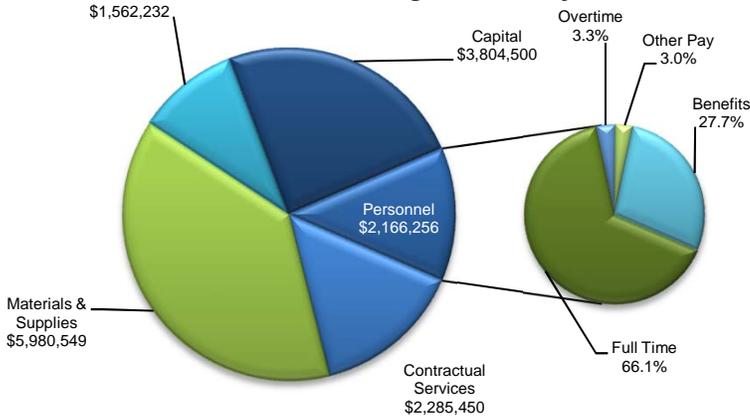
Water Distribution Fund

Water Budget Summary

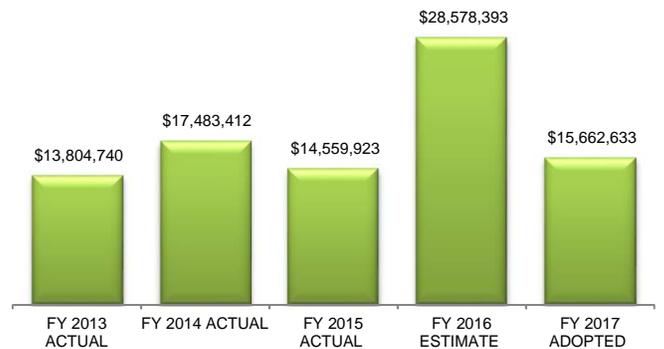
	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 12,195,634	\$ 12,968,809	\$ 13,015,838	\$ 13,294,385	2%
Miscellaneous	283,419	319,946	355,946	376,530	6%
Transfers In	1,500,000	1,000,000	1,000,000	1,000,000	0%
System Development Charges	326,755	320,000	160,000	185,000	16%
Grants	148,362	1,728,600	100,000	1,000,000	900%
Total Revenues	\$ 14,454,170	\$ 16,337,355	\$ 14,631,784	\$ 15,855,915	8%
Expenditures					
Personnel	\$ 1,911,224	\$ 2,221,233	\$ 2,003,449	\$ 2,029,902	1%
Contractual Services	2,271,307	2,904,373	2,873,504	2,285,450	-20%
Materials & Supplies	5,215,745	5,646,988	5,814,505	5,980,549	3%
Other	1,558,615	1,567,232	1,556,042	1,562,232	0%
Capital	3,298,032	16,474,610	16,330,893	3,804,500	-77%
Transfers Out	305,000	-	-	-	0%
Total Expenditures	\$ 14,559,923	\$ 28,814,436	\$ 28,578,393	\$ 15,662,633	-45%
Net Water Fund	\$ (105,753)	\$ (12,477,081)	\$ (13,946,609)	\$ 193,282	101%

Actual Reserves on June 30, 2015 \$ 14,007,828
 Projected Reserves on June 30, 2016 \$ 861,219
 Projected Reserves on June 30, 2017 \$ 1,854,501

Water Distribution Budget Summary



Water Distribution Expenditures



Water Distribution Fund

Water FY 2017 Capital Summary

Replacement Capital		New Capital	
CY Booster Station Replacement	\$ 1,500,000	Oversizing Reimbursement	\$ 85,000
Water Main Replacements	1,000,000	Rechloramination Stations	75,000
Loader	250,000	Radio Readout Devices	30,000
Storage Tank Recoating	200,000	Water Meters (New Accounts)	60,000
Paving - Replacement Program	150,000	Water Rights & Supply Analysis	50,000
Water Line Materials	100,000	Computers	4,000
Vehicle Replacement (3)	83,500		
Meters	80,000		
Pumps & Control Valves	45,000		
PLC/SCADA Equip Repl. Design & Const.	45,000		
Meter Parts	21,000		
Meter Heads	16,000		
Computer Replacements	6,000		
Signs & Barricades	4,000		
Total	\$ 3,500,500	Total	\$ 304,000

Water Treatment Plant Fund (WTP)

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 2,605,506	\$ 2,844,362	\$ 3,010,660	\$ 2,987,024	-1%
Total Revenues	2,605,506	2,844,362	3,010,660	2,987,024	-1%
Expenses					
Personnel Services	841,678	931,888	903,303	937,218	4%
Contractual	1,101,372	1,208,223	1,299,568	1,239,306	-5%
Materials & Supplies	631,702	691,100	807,789	810,500	0%
Total Expenses	2,574,752	2,831,211	3,010,660	2,987,024	-1%
Operating Income (Loss)	30,754	13,151	-	-	0%
Net Income (Loss)	\$ 30,754	\$ 13,151	\$ -	\$ -	0%

Water Treatment Plant Fund (WTP)

Function: To operate the Central Wyoming Regional Water System Treatment Plant Joint Powers Board's water treatment plant, thereby producing and delivering high quality water to the members of the Regional Water System.

Water Treatment Plant Operations Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
WTP Operations Manager	1	1	1	1
Water Plant Lead Operator	1	1	1	1
Custodial Maintenance Worker I	1	1	1	1
Instrument and Controls Tech	1	1	1	1
Plant Mechanic II	-	1	1	1
Water Plant Operator II	1	-	1	-
Water Plant Operator III	-	-	-	1
Water Plant Operator IV	5	5	4	4
Total	10	10	10	10
Part Time Employees (Budget)	\$ 12,281	\$ 10,349	\$ 16,303	\$ 19,264

Water Treatment Plant (WTP) Highlights

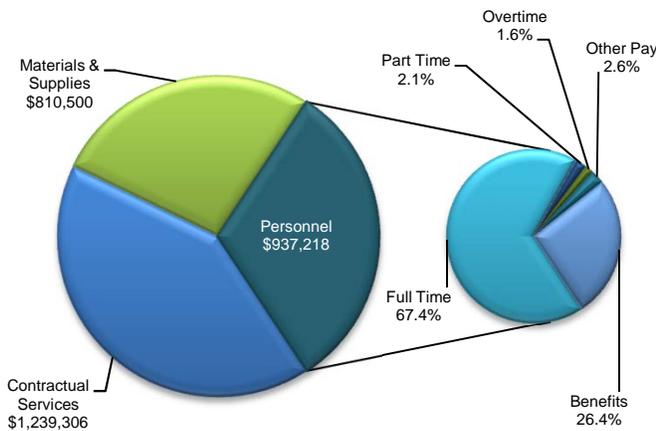
The FY17 operations budget is 5% greater than the FY16 budget, mainly due to additional electrical costs and additional chemical costs associated with the water treatment plant. The water treatment plant is being used more than in previous years due to reduced production from the wellfields. There are no additional FTEs. Major projects for the Regional Water System in FY17 include the re-budgeted Backwash Water Supply Project, the re-budgeted Airport Elevated Tank Replacement Project, the SCADA/PLC Equipment Replacement Design, and the Rechloramination Project at selected water tanks and booster stations in the Regional Water System.

Water Treatment Plant Fund (WTP)

Water Treatment Plant Operations Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 2,605,506	\$ 2,844,362	\$ 3,010,660	\$ 2,987,024	-1%
Total Revenues	\$ 2,605,506	\$ 2,844,362	\$ 3,010,660	\$ 2,987,024	-1%
Expenditures					
Personnel	\$ 841,678	\$ 931,888	\$ 903,303	\$ 937,218	4%
Contractual Services	1,101,372	1,208,223	1,299,568	1,239,306	-5%
Materials & Supplies	631,702	691,100	807,789	810,500	0%
Total Expenditures	\$ 2,574,752	\$ 2,831,211	\$ 3,010,660	\$ 2,987,024	-1%
Net Water Treatment Plant Operations	\$ 30,754	\$ 13,151	\$ -	\$ -	0%
			Actual Reserves on June 30, 2015	\$ -	
			Projected Reserves on June 30, 2016	\$ -	
			Projected Reserves on June 30, 2017	\$ -	

Water Treatment Plant Budget Summary



Water Treatment Plant Expenditures



Sewer Fund

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 4,974,771	\$ 5,058,531	\$ 4,654,000	\$ 5,105,000	10%
Administration/Management Fees	212,017	237,096	237,096	246,910	4%
Total Revenues	5,186,788	5,295,627	4,891,096	5,351,910	9%
Expenses					
Personnel Services	518,880	684,729	538,289	681,448	27%
Contractual	3,575,082	4,108,688	4,059,732	4,290,447	6%
Materials & Supplies	45,474	43,400	32,290	37,535	16%
Depreciation	479,000	479,000	479,000	479,000	0%
Total Expenses	4,618,436	5,315,817	5,109,311	5,488,430	7%
Operating Income (Loss)	568,352	(20,190)	(218,215)	(136,520)	37%
Non-operating Activity					
Revenues					
Interest	37,709	30,000	44,425	55,606	25%
Miscellaneous	10,309	10,000	165,000	10,000	-94%
Gain/(Loss) on Sale of Investments	(701)	-	-	-	0%
Total Revenues	47,317	40,000	209,425	65,606	-69%
Expenses					
Bad Debt	1,006	3,000	275	2,500	809%
Claims	-	1,000	-	1,000	100%
Total Expenses	1,006	4,000	275	3,500	1173%
Non-operating Income (Loss)	46,311	36,000	209,150	62,106	-70%
Capital Activity					
Sources					
System Development Fees	77,248	80,000	42,000	52,000	24%
Total Sources	77,248	80,000	42,000	52,000	24%
Uses					
New Capital	44,197	43,750	8,550	39,500	362%
Replacement Capital	1,069,361	1,550,844	1,550,744	1,597,500	3%
Total Uses	1,113,558	1,594,594	1,559,294	1,637,000	5%
Capital Income (Loss)	(1,036,310)	(1,514,594)	(1,517,294)	(1,585,000)	4%
Net Income (Loss)	\$ (421,647)	\$ (1,498,784)	\$ (1,526,359)	\$ (1,659,414)	9%
Add Non-Cash Items					
Depreciation	479,000	479,000	479,000	479,000	0%
Net Income Excluding Non-Cash Items	\$ 57,353	\$ (1,019,784)	\$ (1,047,359)	\$ (1,180,414)	13%

Sewer Fund

Function: To collect and transport liquid waste to the Wastewater Treatment Plant in a safe and environmentally sound fashion.

Sewer Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Sanitary Sewer/Stormwater Mgr	-	1	1	1
Utility Supervisor II	1	-	1	1
Utility Worker I	-	-	-	2
Utility Worker II	6	6	6	2
Utility Worker III	-	-	-	2
Total	7	7	8	8
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

Sewer Highlights

The FY17 operations budget is lower than the FY16 operations budget due to minor cost savings throughout various accounts. In FY16, Stormwater Operations (Contractual and Materials & Supplies) and Education were moved to the Sewer Fund using sewer fund revenues (\$95,192) as the funding source in FY17. There are no additional FTEs. Major capital expenditures for FY17 include the \$551,000 sewer main rehabilitation project, the \$591,000 Brookview Sewer Upsizing project, and the purchase of a replacement Vector Truck at \$390,000.

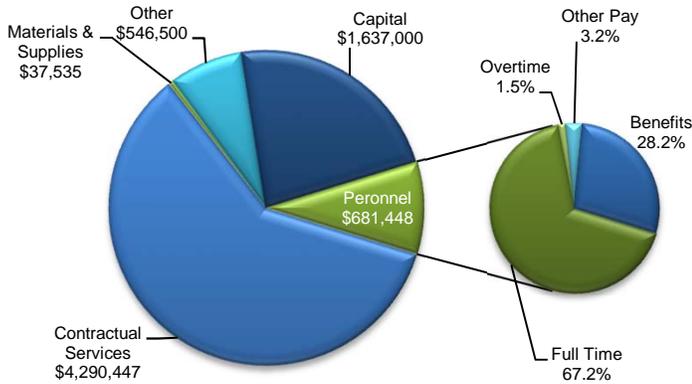
Sewer Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 4,974,771	\$ 5,058,531	\$ 4,654,000	\$ 5,105,000	10%
Miscellaneous	259,334	277,096	446,521	312,516	-30%
System Development Charges	77,248	80,000	42,000	52,000	24%
Total Revenues	\$ 5,311,353	\$ 5,415,627	\$ 5,142,521	\$ 5,469,516	6%
Expenditures					
Personnel	\$ 518,880	\$ 684,729	\$ 538,289	\$ 681,448	27%
Contractual Services	3,575,082	4,108,688	4,059,732	4,290,447	6%
Materials & Supplies	45,474	43,400	32,290	37,535	16%
Other	480,006	586,762	581,057	546,500	-6%
Capital	1,113,558	1,594,594	1,559,294	1,637,000	5%
Total Expenditures	\$ 5,733,000	\$ 7,018,173	\$ 6,770,662	\$ 7,192,930	6%
Net Sewer Fund	\$ (421,647)	\$ (1,602,546)	\$ (1,628,141)	\$ (1,723,414)	6%

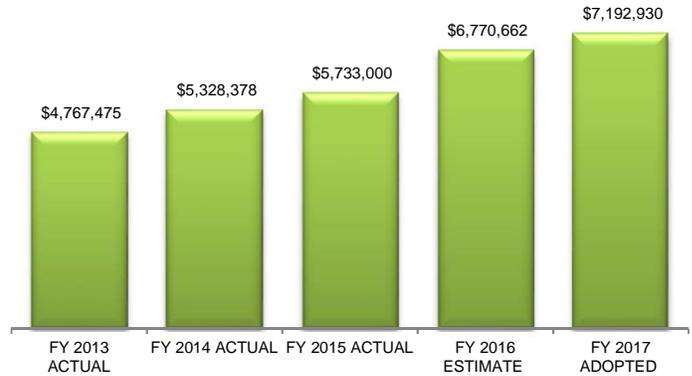
Actual Reserves on June 30, 2015	\$ 5,481,306
Projected Reserves on June 30, 2016	\$ 4,332,165
Projected Reserves on June 30, 2017	\$ 3,087,751

Sewer Fund

Sewer Fund Budget Summary



Sewer Fund Expenditures



Sewer FY 2017 Capital Summary

Replacement Capital		New Capital	
Brookview Dr. Sewer Upsizing	\$ 591,000	Oversizing Reimbursement	\$ 35,000
Manhole & Main Replacement	551,000	Vactor Cleaning Nozzles	4,500
Small Vactor Truck	390,000		
Sewage Pump Replacements	25,000		
Roof Replacements	15,000		
Lift Station Safety Hatches	10,000		
Sunflower Lift Station Fencing	10,000		
Vactor Hose Replacement	3,000		
Computers	2,500		
Total	\$ 1,597,500	Total	\$ 39,500

Wastewater Treatment Plant Fund (WWTP)

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 3,991,163	\$ 4,662,339	\$ 4,537,339	\$ 4,796,574	6%
Administration/Management Fees	19,526	19,526	19,526	19,344	-1%
Total Revenues	4,010,689	4,681,865	4,556,865	4,815,918	6%
Expenses					
Personnel Services	1,259,623	1,365,756	1,299,336	1,248,052	-4%
Contractual	1,193,301	1,370,035	1,327,610	1,078,394	-19%
Materials & Supplies	225,687	374,800	308,250	304,500	-1%
Depreciation	750,000	750,000	750,000	750,000	0%
Total Expenses	3,428,611	3,860,591	3,685,196	3,380,946	-8%
Operating Income (Loss)	582,078	821,274	871,669	1,434,972	65%
Non-operating Activity					
Revenues					
Interest	39,986	39,100	39,500	59,631	51%
Gain/(Loss) on Sale of Investments	(783)	-	-	-	0%
Total Revenues	39,203	39,100	39,500	59,631	51%
Expenses					
Debt Service	498,897	502,341	502,952	514,556	2%
Interest Expense	188,385	184,942	184,330	172,727	-6%
Total Expenses	687,282	687,283	687,282	687,283	0%
Non-operating Income (Loss)	(648,079)	(648,183)	(647,782)	(627,652)	3%
Capital Activity					
Sources					
Capital Grants & Loans	659,797	3,500,000	764,272	2,599,925	240%
System Development Fees	169,830	160,000	122,000	140,000	15%
Transfers In	-	2,000,000	2,000,000	-	-100%
Total Sources	829,627	5,660,000	2,886,272	2,739,925	-5%
Uses					
New Capital	217,692	2,357,128	2,426,628	805,000	-67%
Replacement Capital	348,921	6,707,806	3,201,306	3,366,500	5%
Total Uses	566,613	9,064,934	5,627,934	4,171,500	-26%
Capital Income (Loss)	263,014	(3,404,934)	(2,741,662)	(1,431,575)	48%
Net Income (Loss)	\$ 197,013	\$ (3,231,843)	\$ (2,517,775)	\$ (624,255)	75%
Add Non-Cash Items					
Depreciation	750,000	750,000	750,000	750,000	0%
Net Income Excluding Non-Cash Items	\$ 947,013	\$ (2,481,843)	\$ (1,767,775)	\$ 125,745	107%

Wastewater Treatment Plant Fund (WWTP)

Function: To treat the wastewater of Casper and the surrounding region.

Wastewater Treatment Plant Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Wastewater Treatment Plant Manager	1	1	1	1
Administrative Assistant II	1	1	1	1
Instrument and Controls Tech	1	1	1	1
Industrial Pretreatment Supervisor	1	1	1	1
Laboratory Technician II	1	1	1	1
Plant Maintenance Supervisor	1	1	1	1
Plant Mechanic I	1	1	1	1
Plant Mechanic II	2	2	2	2
WWTP Lead Operator	1	1	1	- *
Wastewater Plant Operator II	3	1	1	1
Wastewater Plant Operator III	-	2	-	-
Wastewater Plant Operator IV	2	2	4	4
Total	15	15	15	14
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

*Reduction of one (1) WWTP Lead Operator position as a result of the Retirement Incentive Program

Wastewater Treatment Plant (WWTP) Highlights

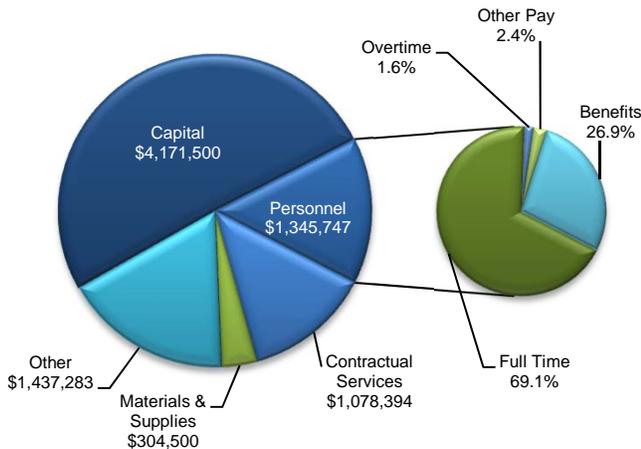
The FY17 operations budget is lower than the FY16 operations budget principally due to decreased Interdepartmental Services expenses, decreased chemical costs, and small savings in other areas. These expenditures are needed to adequately treat sewage regardless of the budget. There are no additional FTEs. The number and expenditures of capital projects in FY17 is reduced from FY16. Capital projects for FY17 include the \$2.6M Emergency Power Project, the \$750,000 Corrosion Control Chemical Feed Facility, and several smaller dollar equipment replacements. The need for equipment replacements will continue in the future because of the age of the WWTP. The influx of 1% monies has greatly helped and will continue to help the cash flow and reserve balance of the WWTP Fund.

Wastewater Treatment Plant Fund (WWTP)

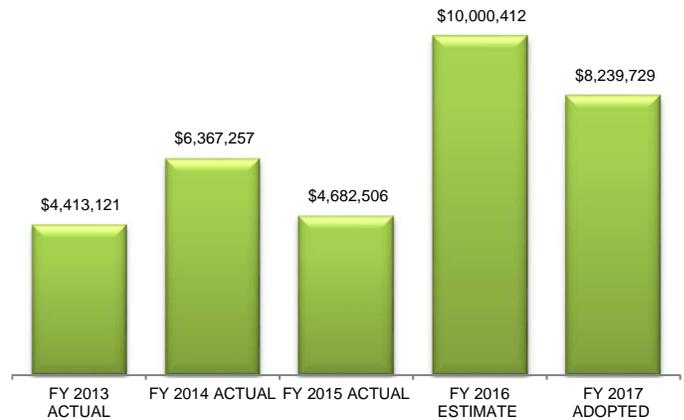
Wastewater Treatment Plant Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 3,991,163	\$ 4,662,339	\$ 4,537,339	\$ 4,796,574	6%
Miscellaneous	58,729	58,626	59,026	78,975	34%
Capital Transfer In	-	2,000,000	2,000,000	750,000	-63%
System Development Charges	169,830	160,000	122,000	140,000	15%
Grants & Loans	659,797	3,500,000	764,272	2,599,925	240%
Total Revenues	\$ 4,879,519	\$ 10,380,965	\$ 7,482,637	\$ 8,365,474	12%
Expenditures					
Personnel	\$ 1,259,623	\$ 1,365,756	\$ 1,299,336	\$ 1,248,052	-4%
Contractual Services	1,193,301	1,370,035	1,327,610	1,078,394	-19%
Materials & Supplies	225,687	374,800	308,250	304,500	-1%
Other	1,437,282	1,437,283	1,437,282	1,437,283	0%
Capital	566,613	9,064,934	5,627,934	4,171,500	-26%
Total Expenditures	\$ 4,682,506	\$ 13,612,808	\$ 10,000,412	\$ 8,239,729	-18%
Net Wastewater Treatment Plant Fund	\$ 197,013	\$ (3,231,843)	\$ (2,517,775)	\$ 125,745	105%
			Actual Reserves on June 30, 2015	\$ 4,822,818	
			Projected Reserves on June 30, 2016	\$ 3,055,043	
			Projected Reserves on June 30, 2017	\$ 3,930,788	

Wastewater Treatment Plant Budget Summary



Wastewater Treatment Plant Expenditures



Wastewater Treatment Plant Fund (WWTP)

Wastewater Treatment Plant FY 2017 Capital Summary

Replacement Capital		New Capital	
Emergency Power Project	\$ 2,600,000	Corrosion Control Facility	\$ 750,000
Equipment Replacement	125,000	Middle North Platte Watershed	50,000
Bar Nunn Lift Station No. 2 Generator Repl.	90,000	Shop Equipment	5,000
Plant Valves & Piping	75,000		
Primary Clarifier No. 2 Renovations	75,000	Total	\$ 805,000
Roof Replacement - DCB	60,000		
Primary Sludge Pumps Replacement	60,000		
UV Disinfection Equipment	50,000		
Strainer for PW2 Water System	45,000		
Lab Exhaust System Replacement	40,000		
Lighting Renovations	30,000		
Headworks Bldg. Roof Handrails	20,000		
Security Upgrades	15,000		
Misc. Bldg. Painting	15,000		
Digester Heat Exchanger Flow Valve	15,000		
Lab Equipment	12,000		
Roll Off Box Replacement	12,000		
Sludge Grinder	10,000		
Meter Station Electrical/Telemetry Upgrades	10,000		
Computer Replacements	7,500		
Total	\$ 3,366,500		

Refuse Collection Fund

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 6,092,170	\$ 5,841,025	\$ 6,137,730	\$ 6,188,330	1%
Administration/Management Fees	35,152	73,700	73,700	-	-100%
Recycling Revenue	78,004	101,500	70,600	78,600	11%
Total Revenues	6,205,326	6,016,225	6,282,030	6,266,930	0%
Expenses					
Personnel Services	1,486,899	1,614,265	1,583,798	1,661,381	5%
Contractual	2,984,186	2,998,421	3,102,087	3,060,179	-1%
Materials & Supplies	238,605	252,750	170,516	170,600	0%
Depreciation	515,000	648,000	648,000	698,700	8%
Total Expenses	5,224,690	5,513,436	5,504,401	5,590,860	2%
Operating Income (Loss)	980,636	502,789	777,629	676,070	-13%
<u>Non-operating Activity</u>					
Revenues					
Interest	25,062	18,000	28,387	34,769	22%
Gain/(Loss) on Sale of Investments	(17)	1,407	2,107	1,810	-14%
Contributions	39,250	16,750	17,950	16,250	-9%
Grants	-	-	20,000	-	-100%
Total Revenues	64,295	36,157	68,444	52,829	-23%
Expenses					
Keep Casper Beautiful	197,553	38,907	49,500	29,500	-40%
Total Expenses	197,553	38,907	49,500	29,500	-40%
Non-operating Income (Loss)	(133,258)	(2,750)	18,944	23,329	23%
<u>Capital Activity</u>					
Uses					
New Capital	755,394	1,959,700	1,959,700	2,187,350	12%
Replacement Capital	691,551	1,118,567	1,125,923	994,500	-12%
Total Uses	1,446,945	3,078,267	3,085,623	3,181,850	3%
Capital Income (Loss)	(1,446,945)	(3,078,267)	(3,085,623)	(3,181,850)	3%
Net Income (Loss)	\$ (599,567)	\$ (2,578,228)	\$ (2,289,050)	\$ (2,482,451)	8%
Add Non-Cash Items					
Depreciation	515,000	648,000	648,000	698,700	8%
Net Income Excluding Non-Cash Items	\$ (84,567)	\$ (1,930,228)	\$ (1,641,050)	\$ (1,783,751)	9%

Refuse Collection Fund

Function: To provide a high level of service in collection of residential and commercial solid waste.

Refuse Collection Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Administrative Assistant I	-	-	1	1
Administrative Assistant II	1	1	1	1
Construction Maint Worker I	1	-	-	-
Community Services Coordinator	-	1	-	-
SW Collection Operator I	-	1	5	5
SW Collection Operator II	12	13	9	9
SW Ops/Maintenance Coordinator	-	1	1	1
SW Collection Supervisor	1	1	1	1
SW Superintendent	1	1	1	1
Municipal Worker I	1	1	1	-
Municipal Worker II	-	-	-	1
Municipal Worker III	1	-	-	-
Total	18	20	20	20
Part Time Employees (Budget)	\$ 1,289	\$ 2,339	\$ 7,680	\$ 37,680

Refuse Collection Highlights

Refuse Collection projects include expansion of the baler building to include construction of a material recovery facility to process and broker city recyclable materials, upgrading the sanitary sewer lift station located at the Casper Solid Waste Facility to accommodate trash truck washing, implementing community recycling depot improvements, and status quo trash truck and trash container replacements.

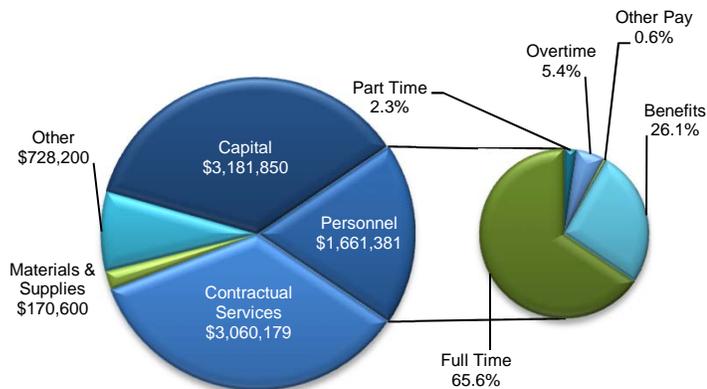
Refuse Collection Fund

Refuse Collection Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 6,092,170	\$ 5,841,025	\$ 6,137,730	\$ 6,188,330	1%
Miscellaneous	177,451	211,357	192,744	131,429	-32%
Grants	-	-	20,000	-	-100%
Total Revenues	\$ 6,269,621	\$ 6,052,382	\$ 6,350,474	\$ 6,319,759	0%
Expenditures					
Personnel	\$ 1,486,899	\$ 1,614,265	\$ 1,583,798	\$ 1,661,381	5%
Contractual Services	2,984,186	2,998,421	3,102,087	3,060,179	-1%
Materials & Supplies	238,605	252,750	170,516	170,600	0%
Other	712,553	686,907	697,500	728,200	4%
Capital	1,446,945	3,078,267	3,085,623	3,181,850	3%
Total Expenditures	\$ 6,869,188	\$ 8,630,610	\$ 8,639,524	\$ 8,802,210	2%
Net Refuse Collection Fund	\$ (599,567)	\$ (2,578,228)	\$ (2,289,050)	\$ (2,482,451)	8%

Actual Reserves on June 30, 2015 \$ 4,877,587
 Projected Reserves on June 30, 2016 \$ 3,236,537
 Projected Reserves on June 30, 2017 \$ 1,452,786

Refuse Collection Budget Summary



Refuse Collection Expenditures



Refuse Collection Fund

Refuse Collection FY 2017 Capital Summary

Replacement Capital		New Capital	
Sewer Lift Station Upgrade	\$ 200,000	Material Recovery Facility	\$ 1,830,000
Replace Light Equipment	80,000	Trees for Russian Olive Removal	45,000
Replace Two Side Load Trucks	520,000	Surface Improvements	250,000
Semi Trailers for Storage of Recycling	30,000	Commercial Containers	25,000
Replace Crane Truck	160,000	Container Lids	20,000
Computer Replacement	4,500	Cardboard Containers	5,000
	-	Residential Trash Containers	12,350
			-
Total	\$ 994,500	Total	\$ 2,187,350

Balefill Fund

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 7,703,776	\$ 6,203,200	\$ 6,451,610	\$ 6,350,040	-2%
Administration/Management Fees	170,320	202,699	202,699	120,000	-41%
Total Revenues	7,874,096	6,405,899	6,654,309	6,470,040	-3%
Expenses					
Personnel Services	1,539,387	1,673,455	1,700,566	1,605,737	-6%
Contractual	1,510,936	1,812,349	1,985,745	1,645,004	-17%
Materials & Supplies	452,276	772,815	661,318	597,875	-10%
Depreciation	491,000	610,000	610,000	760,000	25%
Sales tax	2,260	2,000	900	900	0%
Landfill Closure/Post-closure	170,000	250,000	250,000	305,000	22%
Total Expenses	4,165,859	5,120,619	5,208,529	4,914,516	-6%
Operating Income (Loss)	3,708,237	1,285,280	1,445,780	1,555,524	8%
Non-operating Activity					
Revenues					
Interest	33,329	28,900	51,000	72,892	43%
Miscellaneous	49,588	40,000	18,958	18,958	0%
Total Revenues	82,917	68,900	69,958	91,850	31%
Expenses					
Principal and Interest Payments	140,172	533,431	140,174	533,331	280%
Total Expenses	140,172	533,431	140,174	533,331	280%
Non-operating Income (Loss)	(57,255)	(464,531)	(70,216)	(441,481)	529%
Capital Activity					
Sources					
Grants & Loans	-	8,156,500	6,327,592	2,200,000	-65%
Total Sources	-	8,156,500	6,327,592	2,200,000	-65%
Uses					
New Capital	1,280,136	13,973,047	9,219,690	2,233,150	-76%
Replacement Capital	1,285,599	1,111,075	1,056,075	1,366,800	29%
Total Uses	2,565,735	15,084,122	10,275,765	3,599,950	-65%
Capital Income (Loss)	(2,565,735)	(6,927,622)	(3,948,173)	(1,399,950)	65%
Net Income (Loss)	\$ 1,085,247	\$ (6,106,873)	\$ (2,572,609)	\$ (285,907)	89%
Add Non-Cash Items					
Depreciation	491,000	610,000	610,000	760,000	25%
Landfill Closure/Post-closure	170,000	250,000	250,000	305,000	22%
Net Income Excluding Non-Cash Items	\$ 1,746,247	\$ (5,246,873)	\$ (1,712,609)	\$ 779,093	145%

Balefill Fund

Function: To dispose of municipal solid waste.

Balefill Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Solid Waste Manager	1	1	1	1
Balefill Clerk II	2	2	2	2
Balefill Supervisor II	1	1	1	1
SW Processing Operator	4	5	5	5
Equipment Operator II	5	5	6	3 *
Equipment Operator III	-	-	-	1
Keep Casper Beautiful Coordinator	1	-	-	-
Municipal Worker I	1	1	1	1
Municipal Worker II	1	1	1	1
Plant Mechanic II	-	-	-	1
SW Collection Operator II	1	-	-	-
Special Waste Supervisor II	1	1	1	1
Special Waste Technician	1	1	1	1
Operations/Maintenance Coordinator	1	1	1	1
Total	20	19	20	19
Part Time Employees (Budget)	\$ 33,443	\$ 30,968	\$ 44,501	\$ 44,501

*One (1) Equipment Operator II position not budgeted in FY 2017

Balefill Highlights

Balefill has three (3) capital projects including implementation of additional landfill litter collection fencing, expansion of the customer and employee parking lot at the special waste facility, and improvements to the compost yard. The majority of construction related to two (2) major capital projects awarded last fiscal year is planned, including expansion of the baler building to accommodate a 40% increase in garbage over the last 8 years and construction of an active landfill gas collection and control system at the old closed balefill. Balefill has status quo equipment replacement and planned upgrades to the balers to improve operational efficiency.

Balefill Fund

Balefill Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 7,703,776	\$ 6,203,200	\$ 6,451,610	\$ 6,350,040	-2%
Miscellaneous	253,237	271,599	272,657	211,850	-22%
Grants	-	8,156,500	6,327,592	2,200,000	-65%
Total Revenues	\$ 7,957,013	\$ 14,631,299	\$ 13,051,859	\$ 8,761,890	-33%
Expenditures					
Personnel	\$ 1,539,387	\$ 1,673,455	\$ 1,700,566	\$ 1,605,737	-6%
Contractual Services	1,510,936	1,812,349	1,985,745	1,645,004	-17%
Materials & Supplies	452,276	772,815	661,318	597,875	-10%
Other	803,432	1,395,431	1,001,074	1,599,231	60%
Capital	2,565,735	15,084,122	10,275,765	3,599,950	-65%
Total Expenditures	\$ 6,871,766	\$ 20,738,172	\$ 15,624,468	\$ 9,047,797	-42%
Net Balefill Fund	\$ 1,085,247	\$ (6,106,873)	\$ (2,572,609)	\$ (285,907)	89%

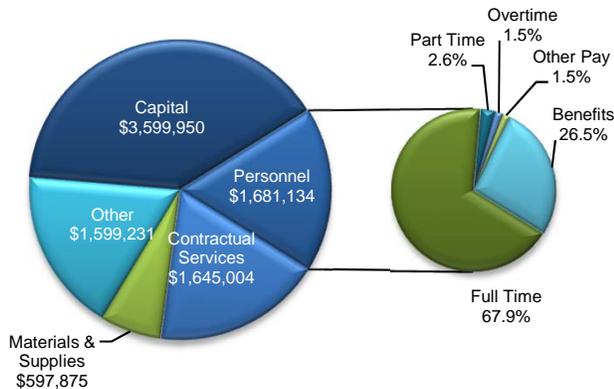
Actual Reserves on June 30, 2015 \$ 8,825,102

Projected Reserves on June 30, 2016 \$ 7,112,493

Projected Reserves on June 30, 2017 \$ 7,891,586

The reserve change and net for each year differ due to depreciation and post-closure expense, which are non-cash expenses.

Balefill Budget Summary



Balefill Expenditures



Balefill Fund

Balefill FY 2017 Capital Summary

Replacement Capital		New Capital	
Posi-Shell Equipment Repair	\$ 15,000	Material Building Recovery	\$ 1,269,650
Replace Baler Bldg Forklift	55,000	Portable Aerial Lift	35,000
Radio Replacement	20,000	Variable Message Board	12,500
Equipment Preventative Maintenance	65,000	Land GEM's	15,000
Replace Two Loaders	640,000	Leachate Camera	15,000
Replace Excavator Tracks	65,000	Yard Waste Bucket for Loader	25,000
Replace Vertical door North Baler	205,000	GPS SW/HW	170,000
Replace Gather Cylinders both Balers	295,800	Portable Litter Fencing	65,000
Computer Replacements	6,000	Landfill Fence	165,000
		Air Permit	35,000
		Special Waste Parking Lot Expansion	200,000
		Compost Yard Improvements	200,000
		HVAC Improvements	26,000
Total	\$ 1,366,800	Total	\$ 2,233,150

Leisure Enterprise Funds

Casper Events Center

Municipal Golf Course

Casper Recreation Center

Aquatics

Casper Ice Arena

Hogadon Ski Area



Leisure Enterprise Funds

Budget Summary by Category

Leisure Enterprise Funds Budget Summary by Category

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 4,337,432	\$ 4,917,090	\$ 4,678,937	\$ 4,769,296	2%
Miscellaneous	362,347	400,739	363,399	289,067	-20%
Transfer In	2,363,683	2,838,731	2,725,239	2,452,400	-10%
Total Revenues	\$ 7,063,462	\$ 8,156,560	\$ 7,767,575	\$ 7,510,763	-3%
Expenditures					
Personnel	\$ 4,573,343	\$ 5,010,555	\$ 4,801,884	\$ 4,514,278	-6%
Contractual Services	2,137,599	2,406,593	2,276,703	2,154,538	-5%
Materials & Supplies	589,052	698,900	621,500	647,412	4%
Other	5,170	4,840	4,335	4,750	10%
Capital	51,279	41,335	31,938	40,250	26%
Transfer Out	-	-	-	-	0%
Total Expenditures	\$ 7,356,443	\$ 8,162,223	\$ 7,736,360	\$ 7,361,228	-5%
Net All Leisure Enterprise Funds	\$ (292,981)	\$ (5,663)	\$ 31,215	\$ 149,535	379%

Leisure Enterprise Funds

Summary by Fund

Leisure Enterprise Summary by Fund

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Casper Events Center					
Revenues	\$ 2,661,187	\$ 3,218,262	\$ 3,208,055	\$ 3,015,180	-6%
Expenditures	2,874,000	3,218,262	3,208,055	3,015,180	-6%
Net	(212,813)	-	-	-	0%
Municipal Golf Course					
Revenues	932,528	1,004,225	932,825	886,286	-5%
Expenditures	938,358	1,008,534	901,610	736,751	-18%
Net	(5,830)	(4,309)	31,215	149,535	379%
Casper Recreation Center					
Revenues	1,130,888	1,236,180	1,132,248	1,160,110	2%
Expenditures	1,130,885	1,236,180	1,132,248	1,160,110	2%
Net	3	-	-	-	0%
Aquatics					
Revenues	1,010,867	1,092,868	1,030,882	1,079,679	5%
Expenditures	1,010,870	1,092,868	1,030,882	1,079,679	5%
Net	(3)	-	-	-	0%
Ice Arena					
Revenues	552,011	624,864	604,215	539,700	-11%
Expenditures	574,365	624,864	604,215	539,700	-11%
Net	(22,354)	-	-	-	0%
Hogadon					
Revenues	775,981	980,161	859,350	829,808	-3%
Expenditures	827,965	981,515	859,350	829,808	-3%
Net	(51,984)	(1,354)	-	-	0%
Revenues- All Leisure Enterprise	7,063,462	8,156,560	7,767,575	7,510,763	-3%
Expenditures- All Leisure Enterprise	7,356,443	7,180,708	6,877,010	7,361,228	7%
Net All Leisure Enterprise	\$ (292,981)	\$ (5,663)	\$ 31,215	\$ 149,535	379%

Casper Events Center Fund (CEC)

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 1,730,465	\$ 2,066,600	\$ 2,109,500	\$ 2,139,600	1%
Administration/Management Fees	153,999	137,730	137,730	117,486	-15%
Total Revenues	1,884,464	2,204,330	2,247,230	2,257,086	0%
Expenses					
Personnel Services	1,861,259	2,068,680	2,044,083	1,868,562	-9%
Contractual	702,395	768,707	806,997	774,306	-4%
Materials & Supplies	291,243	361,775	342,375	354,712	4%
Depreciation	-	-	-	-	0%
Other	-	-	-	-	0%
Total Expenses	2,854,897	3,199,162	3,193,455	2,997,580	-6%
Operating Income (Loss)	(970,433)	(994,832)	(946,225)	(740,494)	22%
Non-operating Activity					
Revenues					
Interest	43	-	60	-	-100%
Miscellaneous	11,020	13,500	12,400	13,500	9%
Transfers In	765,660	1,000,432	948,365	744,594	-21%
Total Revenues	776,723	1,013,932	960,825	758,094	-21%
Non-operating Income (Loss)	776,723	1,013,932	960,825	758,094	-21%
Uses					
Capital	19,103	19,100	14,600	17,600	21%
Total Uses	19,103	19,100	14,600	17,600	21%
Capital Income (Loss)	(19,103)	(19,100)	(14,600)	(17,600)	21%
Net Income (Loss)	\$ (212,813)	\$ -	\$ -	\$ -	0%

Casper Events Center Fund (CEC)

Function: To provide a community resource that provides a variety of entertainment and events for the citizens of Natrona County and the State of Wyoming, while generating positive economic impact for the community.

Casper Events Center Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Leisure Services Director	1	1	1	1
Events Center Manager	1	1	1	- *
Administrative Support Tech	1	1	1	1
Administrative Assistant II	1	1	1	1
Audio Visual Technician	1	1	1	1
Box Office Supervisor II	1	1	1	1
Event Specialist	1	1	1	1
Food & Bev Superintendent	1	1	1	1
Asst Food & Beverage Superintendent	1	1	1	1
Maintenance Crew Leader	1	1	1	1
Maint & Technical Specialist	1	1	1	1
Marketing Promotions Specialist	1	1	1	1
Operations Supervisor II	1	1	1	1
Food Service Coordinator	1	1	1	- *
Total	14	14	14	12

* Events Center Manager and Food Service Coordinator positions vacant as a result of the Retirement Incentive Plan.

Part Time Employees (Budget)	\$ 715,923	\$ 598,135	\$ 725,133	\$ 725,133
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Casper Events Center (CEC) Highlights

The City of Casper is currently negotiating with Spectra Venue Management for the management of the facility.

Casper Events Center Fund (CEC)

Casper Events Center Budget Summary

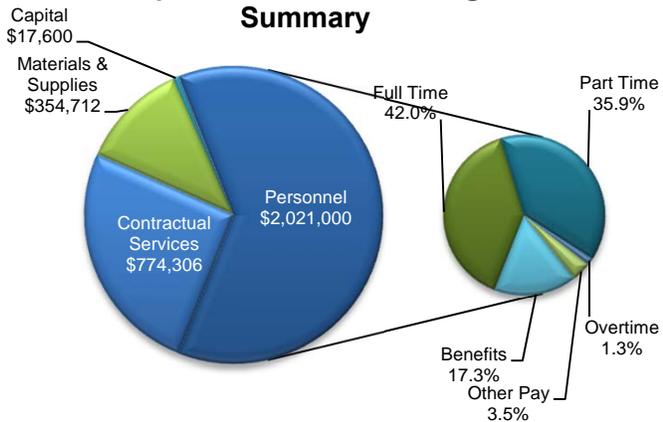
	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 1,730,465	\$ 2,066,600	\$ 2,109,500	\$ 2,139,600	1%
Miscellaneous	165,062	151,230	150,190	130,986	-13%
Transfer In	765,660	1,000,432	948,365	744,594	-21%
Total Revenues	\$ 2,661,187	\$ 3,218,262	\$ 3,208,055	\$ 3,015,180	-6%
Expenditures					
Personnel	\$ 1,861,259	\$ 2,068,680	\$ 2,044,083	\$ 1,868,562	-9%
Contractual Services	702,395	768,707	806,997	774,306	-4%
Materials & Supplies	291,243	361,775	342,375	354,712	4%
Capital	19,103	19,100	14,600	17,600	21%
Total Expenditures	\$ 2,874,000	\$ 3,218,262	\$ 3,208,055	\$ 3,015,180	-6%
Net Casper Events Center Fund	\$ (212,813)	\$ -	\$ -	\$ -	0%

Actual Reserves on June 30, 2015 \$ (408,265)

Projected Reserves on June 30, 2016 \$ (408,265)

Projected Reserves on June 30, 2017 \$ (408,265)

Casper Events Center Budget Summary



Casper Events Center Expenditures



FY 2017 Capital Summary

Replacement Capital		New Capital	
Computer Replacement	\$ 17,600		
Total	\$ 17,600	Total	\$ -

Municipal Golf Course Fund

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 857,556	\$ 930,000	\$ 860,000	\$ 839,921	-2%
Administration/Management Fees	60,912	61,225	61,225	33,865	-45%
Total Revenues	918,468	991,225	921,225	873,786	-5%
Expenses					
Personnel Services	509,831	518,547	482,179	308,777	-36%
Contractual	343,549	388,031	335,331	339,474	1%
Materials & Supplies	84,011	94,450	80,100	83,500	4%
Total Expenses	937,391	1,001,028	897,610	731,751	-18%
Operating Income (Loss)	(18,923)	(9,803)	23,615	142,035	501%
<u>Non-operating Activity</u>					
Revenues					
Miscellaneous	14,060	13,000	11,600	12,500	8%
Total Revenues	14,060	13,000	11,600	12,500	8%
Non-operating Income (Loss)	14,060	13,000	11,600	12,500	8%
<u>Capital Activity</u>					
Uses					
Replacement Capital	967	7,506	4,000	5,000	25%
Total Uses	967	7,506	4,000	5,000	25%
Capital Income (Loss)	(967)	(7,506)	(4,000)	(5,000)	25%
Net Income (Loss)	\$ (5,830)	\$ (4,309)	\$ 31,215	\$ 149,535	379%

Municipal Golf Course Fund

Function: To provide an affordable, challenging, enjoyable, pleasant, and safe golf course with appropriate amenities for residents and visitors to Casper.

Golf Course Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Special Facilities Manager	1	1	1	- *
Golf Course Superintendent	1	1	1	1
Golf Course Assistant Superintendent	1	1	1	- *
Golf Course Mechanic	1	1	1	1
Irrigation Worker	1	1	1	1
Total	5	5	5	3

*Special Facilities Manager and Golf Course Assistant Superintendent positions not included in the FY 2017 Budget.

Part Time Employees (Budget)	\$	65,287	\$	79,947	\$	64,500	\$	64,500
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Municipal Golf Course Highlights

Renewal of 19th Hole Vendor Services Agreement (with Caddie Shack Restaurant) and continuation of the Golf Pro Services Agreement (with Gary Marsh, Inc.) for the 2016 golf season. New Tee Time/POS Software purchase to reduce overly discounted golfing and improve overall daily fee golf revenues. Implementation of course operational improvements as suggested by staff and the Golf Course User Groups, to include: bridge safety replacement, cart path improvements, forward tee development, and marketing plan developments. A reduction of two full-time position leads to a 36% reduction in expenses for FY17.

Golf Course Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 857,556	\$ 930,000	\$ 860,000	\$ 839,921	-2%
Miscellaneous	74,972	74,225	72,825	46,365	-36%
Total Revenues	\$ 932,528	\$ 1,004,225	\$ 932,825	\$ 886,286	-5%
Expenditures					
Personnel	\$ 509,831	\$ 518,547	\$ 482,179	\$ 308,777	-36%
Contractual Services	343,549	388,031	335,331	339,474	1%
Materials & Supplies	84,011	94,450	80,100	83,500	4%
Capital	967	7,506	4,000	5,000	25%
Total Expenditures	\$ 938,358	\$ 1,008,534	\$ 901,610	\$ 736,751	-18%
Net Golf Course Fund	\$ (5,830)	\$ (4,309)	\$ 31,215	\$ 149,535	379%

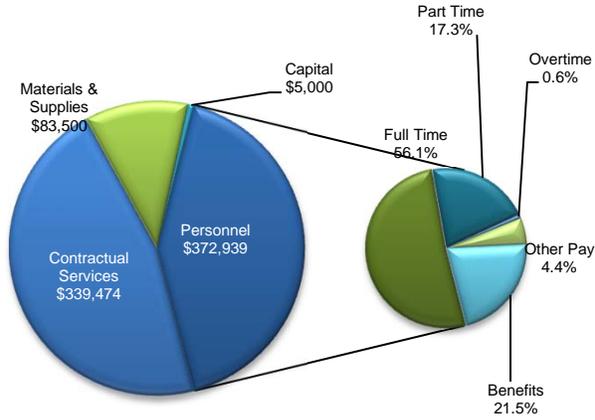
Actual Reserves on June 30, 2015 \$ (88,073)

Projected Reserves on June 30, 2016 \$ (56,858)

Projected Reserves on June 30, 2017 \$ 92,677

Municipal Golf Course Fund

Golf Course Budget Summary



Golf Course Expenditures



Municipal Golf Course FY 2017 Capital Summary

Replacement Capital		New Capital	
Green Cover Replacement	\$ 5,000		
Total	\$ 5,000	Total	\$ -

Casper Recreation Center Fund

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 549,349	\$ 563,550	\$ 522,930	\$ 563,050	8%
Total Revenues	549,349	563,550	522,930	563,050	8%
Expenses					
Personnel Services	886,262	935,918	875,025	923,862	6%
Contractual	205,979	257,112	215,840	193,538	-10%
Materials & Supplies	29,875	41,100	39,315	37,300	-5%
Debt Service & Interest	141	-	130	160	23%
Total Expenses	1,122,257	1,234,130	1,130,310	1,154,860	2%
Operating Income (Loss)	(572,908)	(670,580)	(607,380)	(591,810)	3%
<u>Non-operating Activity</u>					
Revenues					
Transfers In	581,539	672,630	609,318	597,060	-2%
Total Revenues	581,539	672,630	609,318	597,060	-2%
Non-operating Income (Loss)	581,539	672,630	609,318	597,060	-2%
<u>Capital Activity</u>					
Replacement Capital	8,628	2,050	1,938	5,250	171%
Total Uses	8,628	2,050	1,938	5,250	171%
Capital Income (Loss)	(8,628)	(2,050)	(1,938)	(5,250)	171%
Net Income (Loss)	\$ 3	\$ -	\$ -	\$ -	0%

Casper Recreation Center Fund

Function: To provide recreation services that enhance the quality of life for Casper area residents and visitors. Services promote positive recreational opportunities, skill development, and good health in friendly and well-maintained environments.

Casper Recreation Center Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Recreation Manager	1	1	1	1
Recreation Supervisor II	2	2	2	2
Administrative Support Tech	1	1	1	1
Custodial Maintenance Worker I	1	1	1	1
Custodial Maintenance Worker II	1	1	1	1
Recreation Coordinator	2	2	2	2
Total	8	8	8	8
Part Time Employees (Budget)	\$ 271,874	\$ 256,046	\$ 273,418	\$ 273,418

Casper Recreation Center Highlights

Upgrades and improvements to the Casper Recreation Center in FY16 included the conversion of four racquetball courts into cardio fitness and weight rooms, the remodel of past weight room space into a colorful toddler play area, the replacement of a VCT tile floor in the large meeting room with a wood floor suitable to accommodate a variety of dance and fitness activities, new floors, cabinetry and ceilings in the existing craft rooms, and replacing tile throughout men's and women's locker room spaces. Combined, these upgrades have greatly improved aesthetics and functionality of existing spaces without adding square footage to the Recreation Center. Interior renovations have improved pass sales and usage in the months since reopening. Recreation pass revenue increased 42% in the first two month period following the renovations compared to the same time the previous year. The Recreation Center continues to see increase usage due to the upgrades and an increase in revenue is expected for FY17. A new web-based registration system, ActiveNet, was implemented in late 2015 and is allowing the Recreation Center to slightly decrease staffing levels at the front desk as the system allows for improved online registration by patrons.

Casper Recreation Center Fund

Casper Recreation Center Budget Summary

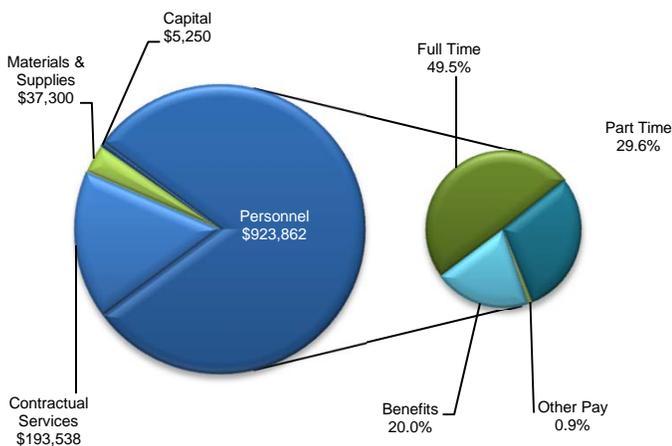
	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 549,349	\$ 563,550	\$ 522,930	\$ 563,050	8%
Transfers In	581,539	672,630	609,318	597,060	-2%
Total Revenues	\$ 1,130,888	\$ 1,236,180	\$ 1,132,248	\$ 1,160,110	2%
Expenditures					
Personnel	\$ 886,262	\$ 935,918	\$ 875,025	\$ 923,862	6%
Contractual Services	205,979	257,112	215,840	193,538	-10%
Materials & Supplies	29,875	41,100	39,315	37,300	-5%
Other	141	-	130	160	23%
Capital	8,628	2,050	1,938	5,250	171%
Transfer Out	-	-	-	-	0%
Total Expenditures	\$ 1,130,885	\$ 1,236,180	\$ 1,132,248	\$ 1,160,110	2%
Net Casper Recreation Center Fund	\$ 3	\$ -	\$ -	\$ -	0%

Actual Reserves on June 30, 2015 \$ 73,919

Projected Reserves on June 30, 2016 \$ 73,919

Projected Reserves on June 30, 2017 \$ 73,919

Recreation Center Budget Summary



Recreation Center Expenditures



Casper Recreation Center FY 2017 Capital Summary

Replacement Capital		New Capital	
Computer/Equipment Replacement	\$ 5,250		
Total	\$ 5,250	Total	\$ -

Aquatics Fund

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 530,151	\$ 569,265	\$ 529,900	\$ 543,500	3%
Administration/Management Fees	16,495	29,448	29,448	18,566	-37%
Miscellaneous Revenue	24,889	30,000	20,400	24,500	20%
Total Revenues	571,535	628,713	579,748	586,566	1%
Expenses					
Personnel Services	625,902	680,025	663,474	710,387	7%
Contractual	323,936	345,978	301,103	300,152	0%
Materials & Supplies	56,038	64,100	63,700	65,300	3%
Other	1,253	1,340	1,205	1,340	11%
Total Expenses	1,007,129	1,091,443	1,029,482	1,077,179	5%
Operating Income (Loss)	(435,594)	(462,730)	(449,734)	(490,613)	9%
<u>Non-operating Activity</u>					
Revenues					
Transfers In	439,332	464,155	451,134	403,113	-11%
Total Revenues	439,332	464,155	451,134	403,113	-11%
Non-operating Income (Loss)	439,332	464,155	451,134	403,113	-11%
<u>Capital Activity</u>					
Uses					
Capital - New	-	-	-	-	0%
Capital - Replacement	3,741	1,425	1,400	2,500	79%
Total Uses	3,741	1,425	1,400	2,500	79%
Capital Income (Loss)	(3,741)	(1,425)	(1,400)	(2,500)	79%
Net Income (Loss)	\$ (3)	\$ -	\$ -	\$ (90,000)	100%

Aquatics Fund

Function: The Aquatics Section oversees the four outdoor swimming pools and the Casper Family Aquatic Center. The outdoor pools are located in various neighborhoods throughout Casper, and are generally open from June through August. The Casper Family Aquatic Center includes two indoor pools and other water related areas and facilities, and is open year round.

Aquatics Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Recreation Supervisor II	1	1	1	1
Recreation Coordinator	1	1	1	1
Custodial Maintenance Worker I	1	1	1	1
Custodial Maintenance Worker II	1	1	1	1
Total	4	4	4	4
Part Time Employees (Budget)	\$ 365,605	\$ 343,574	\$ 373,922	\$ 406,218

Aquatics Highlights

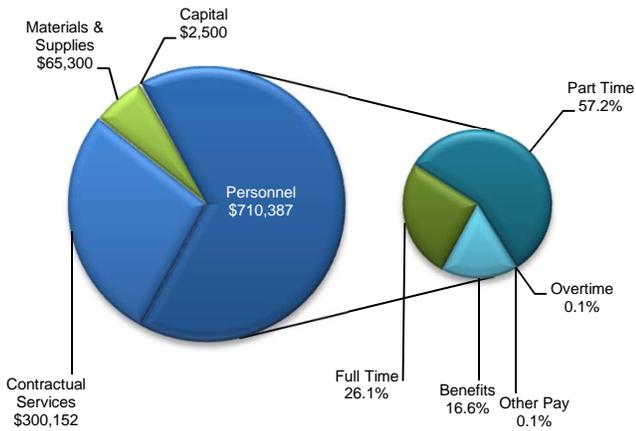
The addition of Mike Sedar Aquatics Facility has increased the part time employee budget by 8%. Increased expenditures are included for anticipated costs associated with energy usage and supplies to operate the additional aquatics facility. There has been a purposeful restructuring of part time staff duties to minimize staff related expenses while maintaining service levels at aquatic facilities that have water slides.

Aquatics Budget Summary

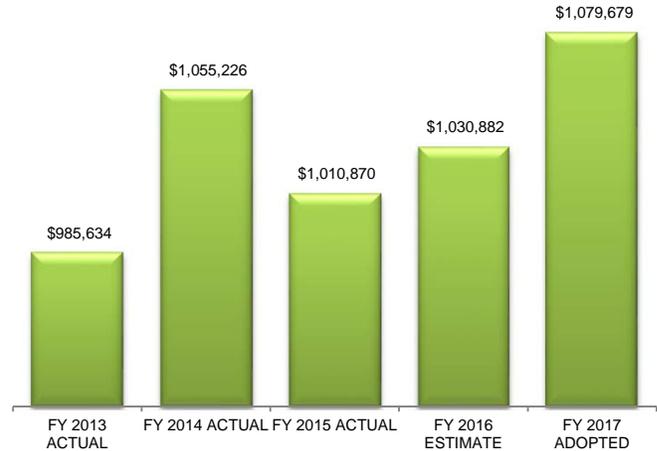
	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 530,151	\$ 569,265	\$ 529,900	\$ 543,500	3%
Miscellaneous	41,384	59,448	49,848	43,066	-14%
Transfer In	439,332	464,155	451,134	493,113	9%
Total Revenues	\$ 1,010,867	\$ 1,092,868	\$ 1,030,882	\$ 1,079,679	5%
Expenditures					
Personnel	\$ 625,902	\$ 680,025	\$ 663,474	\$ 710,387	7%
Contractual Services	323,936	345,978	301,103	300,152	0%
Materials & Supplies	56,038	64,100	63,700	65,300	3%
Other	1,253	1,340	1,205	1,340	11%
Capital	3,741	1,425	1,400	2,500	79%
Total Expenditures	\$ 1,010,870	\$ 1,092,868	\$ 1,030,882	\$ 1,079,679	5%
Net Aquatics Fund	\$ (3)	\$ -	\$ -	\$ -	0%
		Actual Reserves on June 30, 2015	\$ (30,723)		
		Projected Reserves on June 30, 2016	\$ (30,723)		
		Projected Reserves on June 30, 2017	\$ (30,723)		

Aquatics Fund

Aquatics Budget Summary



Aquatics Expenditures



Aquatics FY 2017 Capital Summary

Replacement Capital		New Capital	
Computer/Equipment Replacement	\$ 2,500		
Total	\$ 2,500	Total	\$ -

Ice Arena Fund

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 268,106	\$ 283,675	\$ 245,607	\$ 246,725	0%
Miscellaneous Revenue	78,161	82,650	64,350	68,150	6%
Total Revenues	346,267	366,325	309,957	314,875	2%
Expenses					
Personnel Services	340,565	367,617	375,841	311,646	-17%
Contractual	173,549	187,872	173,939	166,179	-4%
Materials & Supplies	52,336	65,475	51,035	56,125	10%
Other	3,776	3,500	3,000	3,250	8%
Total Expenses	570,226	624,464	603,815	537,200	-11%
Operating Income (Loss)	(223,959)	(258,139)	(293,858)	(222,325)	24%
<u>Non-operating Activity</u>					
Revenues					
Transfers	205,744	258,539	294,258	224,825	-24%
Total Revenues	205,744	258,539	294,258	224,825	-24%
Non-operating Income (Loss)	205,744	258,539	294,258	224,825	-24%
<u>Capital Activity</u>					
Uses					
Replacement Capital	4,139	400	400	2,500	525%
Total Uses	4,139	400	400	2,500	525%
Capital Income (Loss)	(4,139)	(400)	(400)	(2,500)	525%
Net Income (Loss)	\$ (22,354)	\$ -	\$ -	\$ -	0%

Ice Arena Fund

Function: The Ice Arena features public skating, figure skating, and hockey, and it provides lessons and equipment rental.

Ice Arena Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Recreation Supervisor II	1	1	1	1
Recreation Coordinator	1	1	1	1
Custodial Maintenance Worker II	1	1	1	- *
Total	3	3	3	2

*Custodial Maintenance Worker vacant as a result of the Retirement Incentive Plan.

Part Time Employees (Budget)	\$ 111,983	\$ 120,981	\$ 126,154	\$ 126,154
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Ice Arena Highlights

Increased revenue is expected from concessions sales generated during additional Coyote games held in 2016-17. Overall, a decrease in expenditures is expected as the Ice Arena will be closed from mid-March through September to reconstruct the ice plant system. This reduction is primarily reflected in Personnel and Contractual Services. Fluctuations in Materials and Supplies are impacted by the need to increase concessions inventory for sales during Coyotes games. Computer replacements are contained in Capital expenditures.

Ice Arena Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 268,106	\$ 283,675	\$ 245,607	\$ 246,725	0%
Miscellaneous	78,161	82,650	64,350	68,150	6%
Transfer In	205,744	258,539	294,258	224,825	-24%
Total Revenues	\$ 552,011	\$ 624,864	\$ 604,215	\$ 539,700	-11%
Expenditures					
Personnel	\$ 340,565	\$ 367,617	\$ 375,841	\$ 311,646	-17%
Contractual Services	173,549	187,872	173,939	166,179	-4%
Materials & Supplies	52,336	65,475	51,035	56,125	10%
Other	3,776	3,500	3,000	3,250	8%
Capital	4,139	400	400	2,500	525%
Total Expenditures	\$ 574,365	\$ 624,864	\$ 604,215	\$ 539,700	-11%
Net Ice Arena Fund	\$ (22,354)	\$ -	\$ -	\$ -	0%

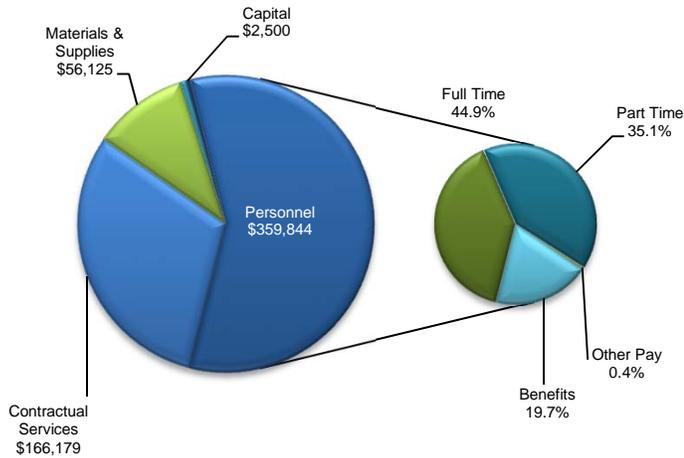
Actual Reserves on June 30, 2015 \$ (9,414)

Projected Reserves on June 30, 2016 \$ (9,414)

Projected Reserves on June 30, 2017 \$ (9,414)

Ice Arena Fund

Ice Arena Budget Summary



Ice Arena Expenditures



Ice Arena FY 2017 Capital Summary

Replacement Capital		New Capital	
Computer/Equipment Replacement	\$ 2,500		
Total	\$ 2,500	Total	\$ -

Hogadon Ski Area Fund

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 401,805	\$ 504,000	\$ 411,000	\$ 436,500	6%
Total Revenues	401,805	504,000	411,000	436,500	6%
Expenses					
Personnel Services	\$ 349,524	\$ 439,768	\$ 361,282	\$ 391,044	8%
Contractual	388,191	458,893	443,493	380,889	-14%
Materials & Supplies	75,549	72,000	44,975	50,475	12%
Total Expenses	813,264	970,661	849,750	822,408	-3%
Operating Income (Loss)	(411,459)	(466,661)	(438,750)	(385,908)	12%
<u>Non-operating Activity</u>					
Revenues					
Building Rent	2,768	7,500	500	500	0%
Transfer In	371,408	442,975	422,164	392,808	-7%
Total Revenues	374,176	476,161	448,350	393,308	-12%
Non-operating Income (Loss)	374,176	476,161	448,350	393,308	-12%
<u>Capital Activity</u>					
Uses					
Replacement Capital	14,701	10,854	9,600	7,400	-23%
Total Uses	14,701	10,854	9,600	7,400	-23%
Capital Income (Loss)	(14,701)	(10,854)	(9,600)	(7,400)	23%
Net Income (Loss)	\$ (51,984)	\$ (1,354)	\$ -	\$ -	0%

Hogadon Ski Area Fund

Function: To provide a ski area at a reasonable cost, for both user groups and the general public, that is conducive to the safety and recreational needs of skiers and snowboarders.

Hogadon Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Ski Area Superintendent	1	1	1	1
Ski Area Assistant Superintendent	-	-	-	1
Administrative Assistant III	-	-	1	-
Ski Area Mechanic	1	1	1	-
Ski Area Operations Technician	1	1	1	2
Ski Area Operations Supervisor	1	1	1	-
Total	4	4	5	4

Part Time Employees (Budget) \$ 47,396 \$ 52,864 \$ 65,615 \$ 59,615

Hogadon Highlights

The new Ski Patrol building and the new maintenance building were put into operation during the 2015-2016 season. Staff will continue working with the Hogadon Master Plan Steering Committee, consultants, and contractors on development of the new Hogadon Lodge. Demolition of existing buildings (except for the current lodge) and construction of the new lodge are scheduled to begin in the spring of 2016. A reduction of one full time position generate a 3% reduction in expenses for FY17.

Hogadon Budget Summary

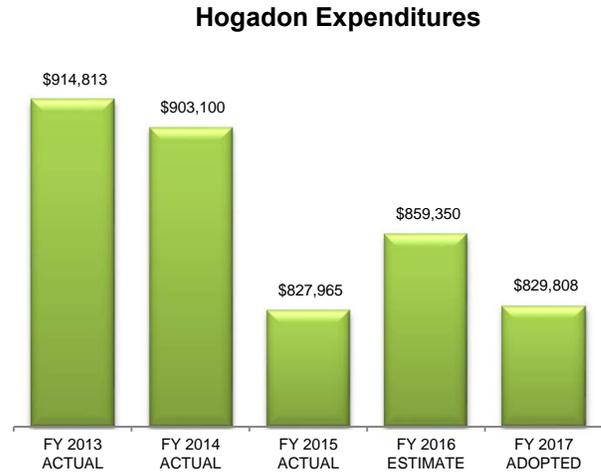
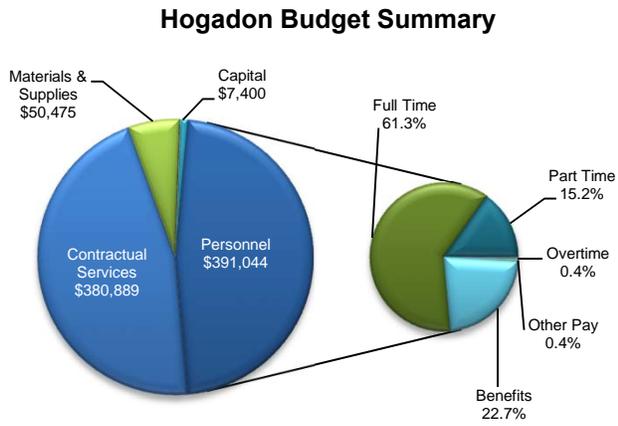
	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 401,805	\$ 504,000	\$ 411,000	\$ 436,500	6%
Miscellaneous	2,768	33,186	26,186	500	-98%
Transfer In	371,408	442,975	422,164	392,808	-7%
Total Revenues	\$ 775,981	\$ 980,161	\$ 859,350	\$ 829,808	-3%
Expenditures					
Personnel	\$ 349,524	\$ 439,768	\$ 361,282	\$ 391,044	8%
Contractual Services	388,191	458,893	443,493	380,889	-14%
Materials & Supplies	75,549	72,000	44,975	50,475	12%
Capital	14,701	10,854	9,600	7,400	-23%
Total Expenditures	\$ 827,965	\$ 981,515	\$ 859,350	\$ 829,808	-3%
Net Hogadon Fund	\$ (51,984)	\$ (1,354)	\$ -	\$ -	0%

Actual Reserves on June 30, 2015 \$ (106,681)

Projected Reserves on June 30, 2016 \$ (106,681)

Projected Reserves on June 30, 2017 \$ (106,681)

Hogadon Ski Area Fund



Hogadon FY 2017 Capital Summary

Replacement Capital		New Capital	
Trailer Replacement	\$ 2,500		\$ -
Computer Replacement/SW updates	4,900		
Total	\$ 7,400	Total	\$ -

Other Enterprise Funds

Parking Lots



Parking Lots Fund

Income Statement

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 4,268	\$ 4,500	\$ 5,075	\$ 5,200	2%
Miscellaneous Revenue	5,687	14,645	5,209	5,700	9%
Total Revenues	9,955	19,145	10,284	10,900	6%
Expenses					
Contractual	16,636	22,645	29,436	19,181	-35%
Depreciation	-	-	-	-	0%
Total Expenses	16,636	22,645	29,436	19,181	-35%
Operating Income (Loss)	(6,681)	(3,500)	(19,152)	(8,281)	57%
<u>Non-operating Activity</u>					
Revenues					
Gain/Loss on Sale of Investments	(71)	-	-	-	0%
Interest	3,770	3,500	4,195	5,312	27%
Total Revenues	3,699	3,500	4,195	5,312	27%
Non-operating Income (Loss)	3,699	3,500	4,195	5,312	27%
<u>Capital Activity</u>					
Uses					
Capital	1,968	-	-	-	0%
Total Uses	1,968	-	-	-	0%
Capital Income (Loss)	(1,968)	-	-	-	0%
Net Income (Loss)	\$ (4,950)	\$ -	\$ (14,957)	\$ (2,969)	80%

Parking Lots Fund

Parking Fund Highlights

The struggle to maintain full occupancy in the Parking Garage continues to result in lower revenue projections. The Downtown Development Authority (DDA) was contracted to continue managing the parking lot contracts for the City through June 2020.

Parking Budget Summary

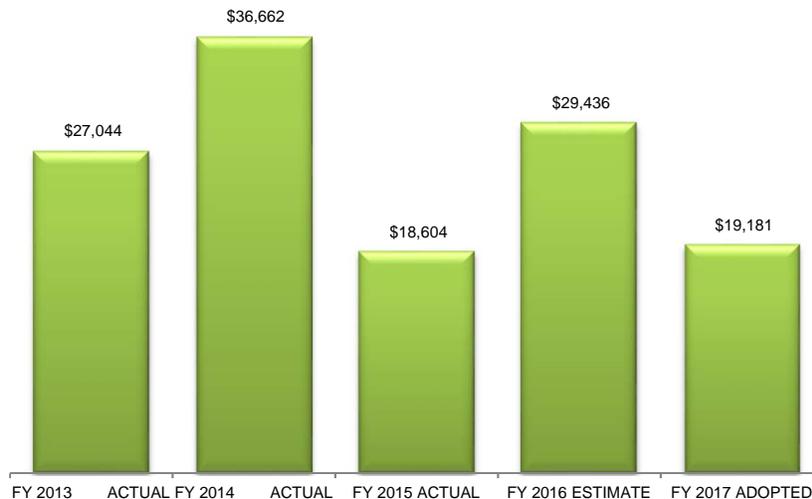
	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 4,268	\$ 4,500	\$ 5,075	\$ 5,200	2%
Miscellaneous	9,386	18,145	9,404	11,012	17%
Total Revenues	\$ 13,654	\$ 22,645	\$ 14,479	\$ 16,212	12%
Expenditures					
Contractual Services	\$ 16,636	\$ 22,645	\$ 29,436	\$ 19,181	-35%
Capital	1,968	-	-	-	0%
Total Expenditures	\$ 18,604	\$ 22,645	\$ 29,436	\$ 19,181	-35%
Net Parking Fund	\$ (4,950)	\$ -	\$ (14,957)	\$ (2,969)	80%

Actual Reserves on June 30, 2015 \$ 522,866

Projected Reserves on June 30, 2016 \$ 507,909

Projected Reserves on June 30, 2017 \$ 504,940

Parking Fund Expenditures



Special Revenue Funds

Weed & Pest Fund

Transit Services Fund

Community Development Block Grant Fund

Police Grants Fund

Special Fire Assistance Fund

Redevelopment Loan Fund

Revolving Land Fund

Metropolitan Planning Organization Fund

Special Reserves Fund



Special Revenue Funds

Summary by Category

Special Revenue Funds Summary by Category

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Taxes	\$ 1,055,462	\$ 1,066,117	\$ 965,661	\$ 990,336	-7%
Miscellaneous	305,421	1,401,237	443,470	1,368,412	-2%
Transfers In	516,634	796,719	785,945	610,780	-23%
Grants	2,642,324	3,709,153	3,199,584	3,571,433	-4%
Total Revenues	\$ 4,519,841	\$ 6,973,226	\$ 5,394,660	\$ 6,540,961	-6%
Expenditures					
Personnel	\$ 604,471	\$ 750,693	\$ 698,506	\$ 754,381	0%
Contractual Services	2,323,895	2,693,180	3,030,190	2,729,246	1%
Materials and Supplies	118,374	126,275	95,658	108,654	-14%
Other	661,711	1,650,285	1,228,784	965,885	-41%
Capital	1,354,869	2,705,965	802,031	1,317,100	-51%
Transfers Out	-	-	-	1,000,000	100%
Total Expenditures	\$ 5,063,320	\$ 7,926,398	\$ 5,855,169	\$ 6,875,266	-13%
Net All Special Revenue Funds	\$ (543,479)	\$ (953,172)	\$ (460,509)	\$ (334,305)	-65%

Special Revenue Funds

Summary by Fund

Special Revenue Summary by Fund					
	FY 2015	FY 2016	FY 2016	FY 2017	% ▲
	ACTUAL	REVISED	ESTIMATE	ADOPTED	
Weed & Pest					
Revenues	\$ 582,037	\$ 607,603	\$ 532,132	\$ 529,424	-1%
Expenditures	513,961	621,557	639,969	625,901	-2%
Net	68,076	(13,954)	(107,837)	(96,477)	-11%
Transit Fund					
Revenues	2,065,881	2,686,120	2,386,349	2,675,938	12%
Expenditures	1,986,665	2,686,120	2,386,349	2,675,938	12%
Net	79,216	-	-	-	0%
Community Development Block Grant					
Revenues	266,591	723,957	729,840	309,785	-58%
Expenditures	274,022	723,957	729,840	309,785	-58%
Net	(7,431)	-	-	-	0%
Metropolitan Planning Organization					
Revenues	598,666	845,738	754,649	946,452	25%
Expenditures	602,813	1,184,050	754,649	946,452	25%
Net	(4,147)	(338,312)	-	-	0%
Police Grants					
Revenues	183,010	176,861	145,936	148,279	2%
Expenditures	164,281	176,861	145,936	148,279	2%
Net	18,729	-	-	-	0%
Special Fire Assistance Fund					
Revenues	152,523	173,500	55,592	180,000	224%
Expenditures	133,874	173,500	55,592	180,000	224%
Net	18,649	-	-	-	0%
Redevelopment Loan					
Revenues	134,106	76,606	68,019	73,567	8%
Expenditures	69,642	69,625	67,523	67,119	-1%
Net	64,464	6,981	496	6,448	1200%
Revolving Land Fund					
Revenues	63,602	1,202,841	266,818	1,190,884	346%
Expenditures	1,201,286	1,740,341	524,334	495,216	-6%
Net	(1,137,684)	(537,500)	(257,516)	695,668	-370%
Special Reserves Fund					
Revenues	468,569	480,000	457,896	486,632	6%
Expenditures	116,776	550,387	550,977	1,426,576	159%
Net	351,793	(70,387)	(93,081)	(939,944)	910%
Revenues- All Special Revenue					
	4,514,985	6,973,226	5,397,231	6,540,961	21%
Expenditures- All Special Revenue					
	5,063,320	7,926,398	5,855,169	6,875,266	17%
Net All Special Revenue					
	\$ (548,335)	\$ (953,172)	\$ (457,938)	\$ (334,305)	-27%

Weed & Pest Control Fund

Function: Weed & Pest Control is funded through a property mil levi distributed through the Natronal County Weed & Pest Board. These funds are used to develop and maintain an effective program to control noxious weeds and pests.

Weed & Pest Control Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Parks Crew Leader	-	1	1	1
Parks Crew Supervisor	1	-	-	-
Municipal Worker II	2	2	2	2
Parks & Recreation Worker	-	-	1	1
Total	3	3	4	4
Part Time Employees (Budget)	\$ -	\$ -	\$ 6,892	\$ 6,892

Weed & Pest Control Highlights

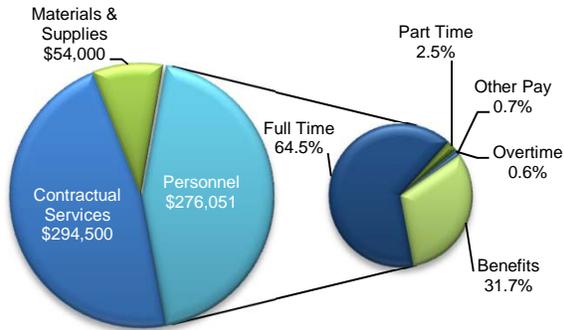
Capital Technologies and Bulk Fuel were reduced. New controls have been enacted to reduce the need for overtime on weekend callouts.

Weed & Pest Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Taxes	\$ 582,037	\$ 586,117	\$ 510,336	\$ 510,336	0%
Miscellaneous	-	21,486	21,796	19,088	-12%
Total Revenues	\$ 582,037	\$ 607,603	\$ 532,132	\$ 529,424	-1%
Expenditures					
Personnel	\$ 208,025	\$ 282,055	\$ 293,835	\$ 276,051	-6%
Contractual Services	208,117	281,502	301,933	294,500	-2%
Materials & Supplies	67,819	56,000	42,003	54,000	29%
Capital	30,000	2,000	2,198	1,350	-39%
Total Expenditures	\$ 513,961	\$ 621,557	\$ 639,969	\$ 625,901	-2%
Net All Weed & Pest Fund	\$ 68,076	\$ (13,954)	\$ (107,837)	\$ (96,477)	-11%
				Actual Reserves on June 30, 2015	\$ 315,354
				Projected Reserves on June 30, 2016	\$ 207,517
				Projected Reserves on June 30, 2017	\$ 111,040

Weed & Pest Control Fund

Weed & Pest Budget Summary



Weed & Pest Expenditures



Transit Fund

Function: To serve the transportation needs of the elderly, disabled, and low-income individuals who lack personal transportation, as well as those who wish to avail themselves of fixed route transit services. The Casper Area Transportation Coalition (CATC) is a contracted agency that provides ground transportation services on the City's behalf.

Transit Highlights

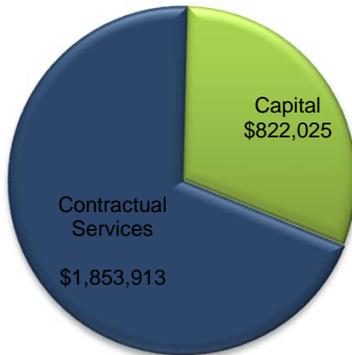
The transit operations budget is grant funded with various cost sharing ratios for different programs, including general operating assistance (50/50), capital assistance (80/20), preventive maintenance assistance (80/20), and Americans with Disabilities Act (ADA) operating assistance (80/20). Staff has included a 15% decrease for the City's portion of transit operations by eliminating the Blue Route east of Blackmore Road, decreasing service to the Sunrise Shopping Center and Paradise Valley, and removing stops at various individual locations throughout the rest of the City. Further changes to streamline routes and reduce costs are anticipated upon completion of the Transit Scheduling Study in 2016. Staff is continuing a fleet replacement project with four replacement buses scheduled to be delivered during FY17. This one-time capital expense is reflected in the Light Equipment line of the grant. Additionally, staff has programmed an additional \$170,000 in anticipated new grant funding through WYDOT.

Transit Budget Summary

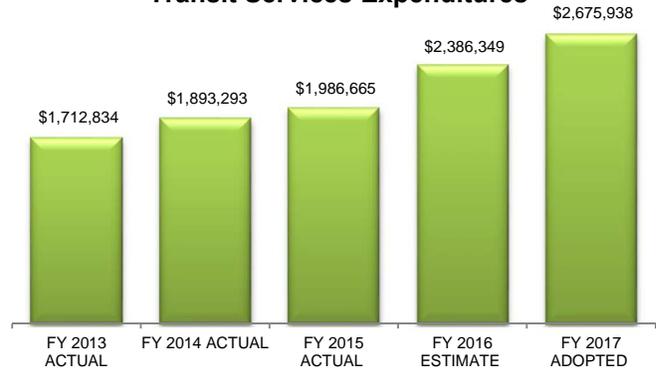
	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Transfers In	\$ 441,810	\$ 725,835	\$ 715,060	\$ 525,000	-27%
Grants	1,624,071	1,960,285	1,671,289	2,150,938	29%
Total Revenues	<u>\$ 2,065,881</u>	<u>\$ 2,686,120</u>	<u>\$ 2,386,349</u>	<u>\$ 2,675,938</u>	12%
Expenditures					
Contractual Services	\$ 1,881,175	\$ 1,717,287	\$ 2,095,682	\$ 1,853,913	-12%
Materials & Supplies	-	-	-	-	0%
Capital	105,490	968,833	290,667	822,025	183%
Total Expenditures	<u>\$ 1,986,665</u>	<u>\$ 2,686,120</u>	<u>\$ 2,386,349</u>	<u>\$ 2,675,938</u>	12%
Net Transit Fund	\$ 79,216	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2015	\$ -
				Projected Reserves on June 30, 2016	\$ -
				Projected Reserves on June 30, 2017	\$ -

Transit Fund

Transit Services Budget Summary



Transit Services Expenditures



FY 2017 Capital Summary

Replacement Capital		New Capital	
Replace Buses (4)	\$ 560,000	Diesel Paratransit Bus	\$ 87,283
Repave Parking Lot	45,000	Diesel Red Route Bus	90,000
		Transit Security-Keycard	35,000
		Miscellaneous	4,742
Total	\$ 605,000	Total	\$ 217,025

CDBG Fund

Community Development Block Grant

Function: To promote and support community activities that provide a decent and affordable housing, community-based services, economic development activities, and a suitable environment that directly benefit the low-to-moderate income citizens of Casper.

Community Development Block Grant Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Community Development Technician	1	1	1	1
Total	1	1	1	1
Part Time Employees (Budget)				
	\$ -	\$ -	\$ -	\$ -

CDBG Highlights

This year, CDBG funds will be directed toward projects that support the community transit systems, maintenance and development of emergency and transitional housing at Life Steps Campus, new housing initiatives in partnership with local housing organizations, emergency repairs for low-moderate income homeowners, urban redevelopment in the Old Yellowstone District and the City core, and program administration.

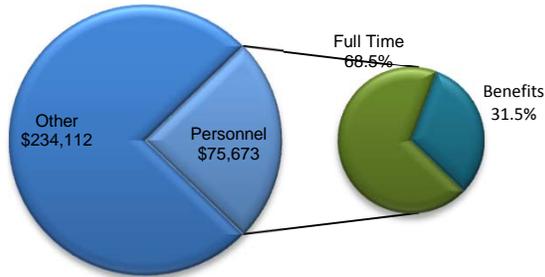
Community Development Block Grant Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Grants	\$ 227,708	\$ 706,457	\$ 711,014	\$ 287,280	-60%
Transfer In	8,526	10,000	10,000	20,541	105%
Miscellaneous	30,357	7,500	8,826	1,964	-78%
Total Revenues	\$ 266,591	\$ 723,957	\$ 729,840	\$ 309,785	-58%
Expenditures					
Personnel	\$ 55,896	\$ 59,202	\$ 67,122	\$ 75,673	13%
Other	218,126	664,755	662,718	234,112	-65%
Total Expenditures	\$ 274,022	\$ 723,957	\$ 729,840	\$ 309,785	-58%
Net CDBG Fund	\$ (7,431)	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2015	\$ 39,245
				Projected Reserves on June 30, 2016	\$ 39,245
				Projected Reserves on June 30, 2017	\$ 39,245

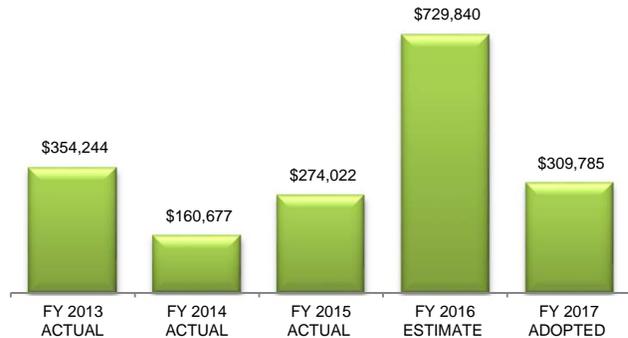
CDBG Fund

Community Development Block Grant

CDBG Budget Summary



CDBG Expenditures



Adopted Projects with Federal CDBG Funds

The adopted projects for the FY16 Community Development Block Grant are as follows:

Project Name	Adopted Activities	Allocation
Transportation Programs	To provide ridership tickets for persons who are elderly and/or disabled to ride the dial-a-ride system and tokens for persons who are elderly, disabled, homeless, and of low income to ride The Bus.	\$35,000
Housing Rehabilitation and Emergency Repair Assistance Program	To provide assistance to low-to-moderate income homeowners needing home rehabilitation and emergency repairs.	47,112
LifeSteps Campus Care	To provide necessary repairs and capital improvements in buildings for housing and serving low-income residents.	82,000
City Core Revitalization Activities	To provide funding for matching façade grants in the Old Yellowstone District and the City core.	30,000
Sidewalk Replacements	To provide replacements of sidewalk sections that are severely damaged or deteriorated.	40,000
Program Administration	To provide for a portion of the salary and benefits for one full-time employee.	75,673
Total		\$ 309,785

Metropolitan Planning Fund

Function: This fund accounts for the Metropolitan Planning Organization, which is a Federally funded planning operation to promote regional transportation planning. 90.49% of all expenses are reimbursed from Federal grants, with 9.51% coming from local match from Casper and participating communities.

Metropolitan Planning Organization Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
MPO Manager	-	-	1	1
MPO Supervisor	-	1	-	-
MPO Planner	1	-	-	-
MPO Specialist	-	1	1	1
Administrative Support Tech	1	1	1	1
Total	2	3	3	3
Part Time Employees (Budget)	\$ -	\$ -	\$ 7,500	\$ 7,500

Metropolitan Planning Highlights

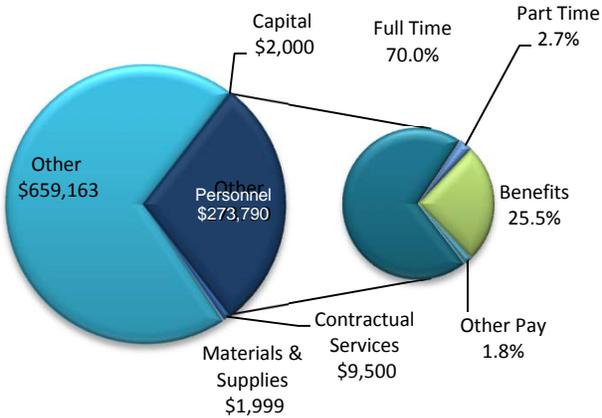
Staff has decreased travel and training budgets by \$3,000 (-37.5%) to meet the City Manager's directive of no out-of-state travel. Of note is completion of the Comprehensive Plans for Casper, Mills, Evansville, and Bar Nunn, which will provide each community the opportunity to vision its future through solid transportation and land use planning.

Metropolitan Planning Organization Budget Summary

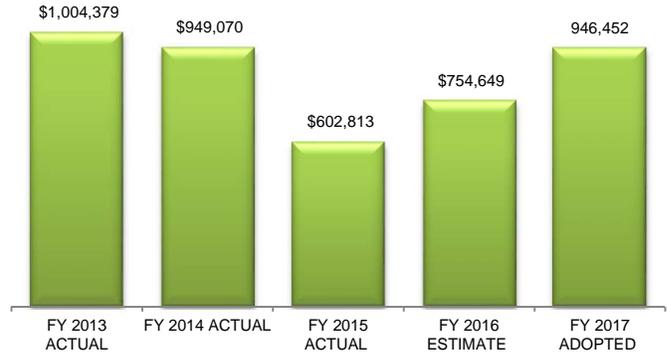
	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 18,225	\$ 22,729	\$ 27,011	\$ 23,752	-12%
Grants	514,143	762,125	666,753	857,461	29%
Transfers In	66,298	60,884	60,885	65,239	7%
Total Revenues	\$ 598,666	\$ 845,738	\$ 754,649	\$ 946,452	25%
Expenditures					
Personnel	\$ 231,655	\$ 261,604	\$ 259,974	\$ 273,790	5%
Contractual Services	7,942	12,300	12,300	9,500	-23%
Materials & Supplies	2,747	1,000	1,000	1,999	100%
Other	360,294	907,146	479,375	659,163	38%
Capital	175	2,000	2,000	2,000	0%
Total Expenditures	\$ 602,813	\$ 1,184,050	\$ 754,649	\$ 946,452	25%
Net MPO Fund	\$ (4,147)	\$ (338,312)	\$ -	\$ -	0%
			Actual Reserves on June 30, 2015	\$ -	
			Projected Reserves on June 30, 2016	\$ -	
			Projected Reserves on June 30, 2017	\$ -	

Metropolitan Planning Fund

Metropolitan Planning Budget Summary



Metropolitan Planning Expenditures



Adopted Metropolitan Planning Organization Projects

The adopted projects for the FY16 Metropolitan Planning Organization are as follows:

Project Name	Allocation
GIS Personnel	\$ 124,000
Advanced GIS Support	20,000
Esri License Agreement	60,000
TransCAD Support License	1,200
Comprehensive Plan Updates	132,080
Casper Corridor Study	67,850
Bar Nunn Gateway Overlay	50,000
Long Range Plan Savings	50,000
Transit Scheduling Study	43,000
Mills Main Street Study	34,033
Transit Marketing Study	30,000
Transit Management Consultant	15,000
Traffic Counts	20,000
Traffic Counting Equipment	12,000
TOTAL	\$ 659,163

Police Grants Fund

Function: This fund accounts for the revenue and expenditures related to grants and other special funding received to provide specialized police services and programs to the public.

Police Grants Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Victim Services Advocate	1	1	1	1
Total	1	1	1	1
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

Police Grants Highlights

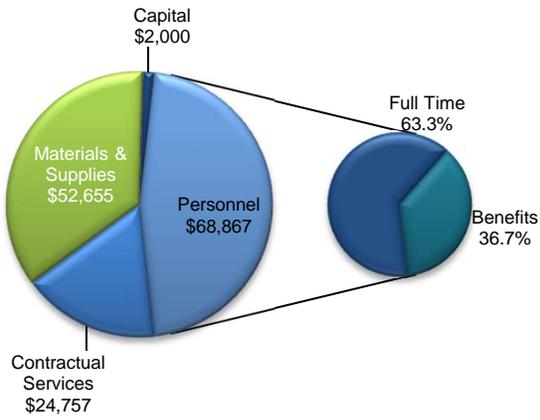
No significant changes for FY 2017.

Police Grants Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Grants	\$ 123,879	\$ 106,786	\$ 94,936	\$ 95,754	1%
Miscellaneous	59,131	70,075	51,000	52,525	3%
Total Revenues	\$ 183,010	\$ 176,861	\$ 145,936	\$ 148,279	2%
Expenditures					
Personnel	\$ 77,245	\$ 87,832	\$ 66,524	\$ 68,867	4%
Contractual Services	7,661	18,204	24,757	24,757	0%
Materials & Supplies	47,808	69,275	52,655	52,655	0%
Other	-	50	-	-	0%
Capital	31,567	1,500	2,000	2,000	0%
Total Expenditures	\$ 164,281	\$ 176,861	\$ 145,936	\$ 148,279	2%
Net Police Grants Fund	\$ 18,729	\$ -	\$ -	\$ -	
		Actual Reserves on June 30, 2015	\$ 113,064		
		Projected Reserves on June 30, 2016	\$ 113,064		
		Projected Reserves on June 30, 2017	\$ 113,064		

Police Grants Fund

Police Grants Budget Summary



Police Grants Expenditures



Special Fire Assistance Fund

Function: This fund accounts for fire related grants and special reimbursements the City occasionally receives for equipment provided to other entities; primarily, Federal and State agencies.

Special Fire Assistance Highlights

No significant changes for FY2017

Special Fire Assistance Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Grants and Intergovernmental	\$ 152,523	\$ 173,500	\$ 55,592	\$ 180,000	224%
Total Revenues	<u>\$ 152,523</u>	<u>\$ 173,500</u>	<u>\$ 55,592</u>	<u>\$ 180,000</u>	224%
Expenditures					
Contractual Services	\$ 102,224	\$ 113,500	\$ 44,541	\$ 120,000	169%
Personnel	31,650	60,000	11,051	60,000	443%
Total Expenditures	<u>\$ 133,874</u>	<u>\$ 173,500</u>	<u>\$ 55,592</u>	<u>\$ 180,000</u>	224%
Net Special Fire Assistance Fund	\$ 18,649	\$ -	\$ -	\$ -	0%

Actual Reserves on June 30, 2016 \$ 61,928

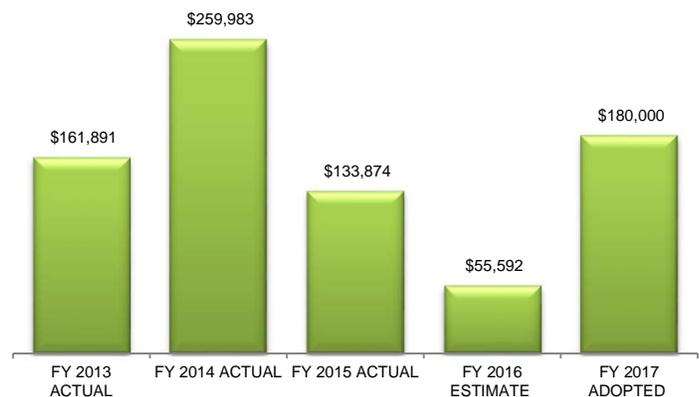
Projected Reserves on June 30, 2017 \$ 61,928

Projected Reserves on June 30, 2018 \$ 61,928

Special Fire Assistance Budget Summary



Special Fire Assistance Expenditures



Redevelopment Loan Fund

Function: This 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 Federal Housing and Urban Development (HUD) agency. In FY 2009, this fund was expanded to account for additional HUD 108 economic development loans.

Redevelopment Loan Highlights

All of the Economic Revitalization – Redevelopment Loan Fund (ER-RLF) projects, funded through CDBG, have been paid off. The only remaining loan, funded through HUD’s Section 108 program, is the former Fire House #1 redevelopment project.

Redevelopment Loan Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 134,106	\$ 76,606	\$ 68,019	\$ 73,567	8%
Total Revenues	\$ 134,106	\$ 76,606	\$ 68,019	\$ 73,567	8%
Expenditures					
Other Expenses	\$ 69,642	\$ 69,625	\$ 67,523	\$ 67,119	-1%
Total Expenditures	\$ 69,642	\$ 69,625	\$ 67,523	\$ 67,119	-1%
Net Redevelopment Loan Fund	\$ 64,464	\$ 6,981	\$ 496	\$ 6,448	1200%
				Actual Reserves on June 30, 2015	\$ 306,856
				Projected Reserves on June 30, 2016	\$ 307,352
				Projected Reserves on June 30, 2017	\$ 313,800

Redevelopment Loan Fund Expenditures



Revolving Land Fund

Function: This fund accounts for the acquisition and resale of real property. This was a new fund established in FY 2008 to acquire and resell land for redevelopment. Each year the full balance of the fund is budgeted to allow land purchases.

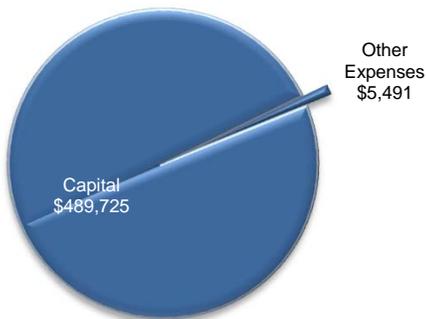
Revolving Land Fund Highlights

This fund is projected to be fully expended for FY17 with the acquisition of the Plains Furniture properties.

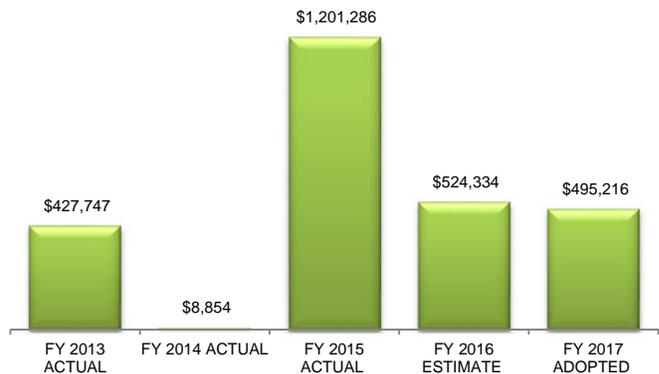
Revolving Land Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 63,602	\$ 1,202,841	\$ 266,818	\$ 1,190,884	346%
Total Revenues	\$ 63,602	\$ 1,202,841	\$ 266,818	\$ 1,190,884	346%
Expenditures					
Other Expenses	\$ 13,649	\$ 8,709	\$ 19,168	\$ 5,491	-71%
Capital	1,187,637	1,731,632	505,166	489,725	-3%
Total Expenditures	\$ 1,201,286	\$ 1,740,341	\$ 524,334	\$ 495,216	-6%
Net Revolving Land Fund	\$ (1,137,684)	\$ (537,500)	\$ (257,516)	\$ 695,668	-370%
			Actual Reserves on June 30, 2015	\$ 747,241	
			Projected Reserves on June 30, 2016	\$ 489,725	
			Projected Reserves on June 30, 2017	\$ 1,185,393	

Revolving Land Fund Budget Summary



Revolving Land Fund Expenditures



Special Reserves Fund

Special Reserves Highlights

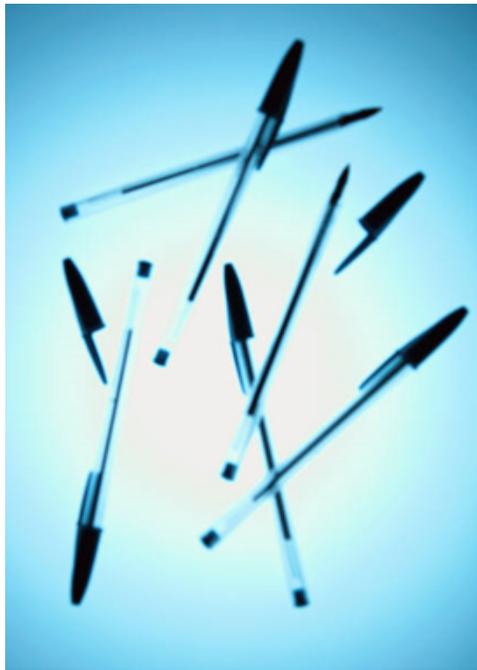
This fund was established to track the additional 1% in franchise fees collected, from Rocky Mountain Power, and how these funds are expended. The additional 1% was approved by Council May 21, 2013. \$1.0 million will be transferred to the General Fund and is a portion of the reserves that will be spent to allow the City to adjust to future operating levels.

Special Reserves Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Franchise Fees	\$ 473,425	\$ 480,000	\$ 455,325	\$ 480,000	5%
Miscellaneous	(4,856)	-	2,571	6,632	158%
Total Revenues	\$ 468,569	\$ 480,000	\$ 457,896	\$ 486,632	6%
Expenditures					
Contractual Services	\$ 116,776	\$ 550,387	\$ 550,977	\$ 426,576	-23%
Transfers Out	-	-	-	1,000,000	100%
Total Expenditures	\$ 116,776	\$ 550,387	\$ 550,977	\$ 1,426,576	159%
Net Special Reserves Fund	\$ 351,793	\$ (70,387)	\$ (93,081)	\$ (939,944)	910%
				Actual Reserves on June 30, 2015	\$ 1,042,689
				Projected Reserves on June 30, 2016	\$ 939,944
				Projected Reserves on June 30, 2017	\$ -

Debt Service Funds

Special Assessments



Debt Service Fund

Debt Service Fund Highlights

No significant changes for this cost center in FY 2017.

Local Assessment Districts Budget Summary

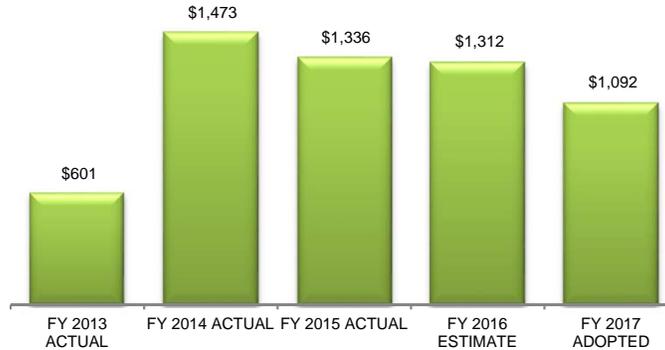
	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 90,397	\$ 40,150	\$ 47,853	\$ 40,169	-16%
Total Revenues	\$ 90,397	\$ 40,150	\$ 47,853	\$ 40,169	-16%
Expenditures					
Contractual Services	\$ 1,336	\$ 1,375	\$ 1,312	\$ 1,092	-17%
Total Expenditures	\$ 1,336	\$ 1,375	\$ 1,312	\$ 1,092	-17%
Net Local Assessment District Fund	\$ 89,061	\$ 38,775	\$ 46,541	\$ 39,077	-16%

Actual Reserves on June 30, 2015 \$ 2,326,715

Projected Reserves on June 30, 2016 \$ 2,373,256

Projected Reserves on June 30, 2017 \$ 2,412,333

Debt Service Expenditures



Internal Service Funds

Central Garage Fund

Buildings & Structures Fund

City Campus Fund

Property & Liability Insurance Fund

Information Technology Fund

Variable Services Fund



Internal Service Funds

Budget Summary by Category

Internal Service Summary by Category

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Services/User Fees	\$ 5,616,726	\$ 5,945,013	\$ 5,929,075	\$ 5,708,359	-4%
Miscellaneous	348,120	272,655	248,875	346,964	39%
Transfers In	1,782,188	2,013,916	1,818,574	2,314,274	27%
Total Revenues	\$ 7,747,034	\$ 8,231,584	\$ 7,996,524	\$ 8,369,597	5%
Expenditures					
Personnel	\$ 3,209,720	\$ 3,494,172	\$ 3,310,772	\$ 3,135,796	-5%
Contractual Services	3,142,320	3,206,338	3,242,587	3,250,646	0%
Materials and Supplies	1,264,118	1,112,513	1,093,464	1,595,454	46%
Other	1,519	25,390	360,000	61,500	-83%
Capital	346,282	943,865	811,682	370,800	-54%
Total Expenditures	\$ 7,963,959	\$ 8,782,278	\$ 8,818,505	\$ 8,414,196	-5%
Net All Internal Service Funds	\$ (216,925)	\$ (550,694)	\$ (821,981)	\$ (44,599)	95%

Internal Service Funds

Budget Summary by Category

Internal Service Summary by Fund

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Fleet Maintenance					
Revenues	\$ 2,417,261	\$ 2,637,741	\$ 2,708,941	\$ 2,456,306	-9%
Expenditures	2,621,401	3,187,197	3,242,972	2,567,637	-21%
Net	(204,140)	(549,456)	(534,031)	(111,331)	79%
Buildings & Structures					
Revenues	1,020,072	1,177,023	1,030,101	818,501	-21%
Expenditures	1,020,070	1,177,023	1,030,101	818,501	-21%
Net	2	-	-	-	0%
City Campus					
Revenues	343,792	310,101	292,382	285,220	-2%
Expenditures	341,926	311,966	292,382	285,220	-2%
Net	1,866	(1,865)	-	-	0%
Property & Liability					
Revenues	2,655,320	2,687,960	2,593,435	2,589,726	0%
Expenditures	2,659,447	2,683,833	2,885,250	2,522,994	-13%
Net	(4,127)	4,127	(291,815)	66,732	123%
Information Technology					
Revenues	1,310,589	1,418,759	1,371,665	1,434,933	5%
Expenditures	1,321,115	1,422,259	1,367,800	1,434,933	5%
Net	(10,526)	(3,500)	3,865	-	-100%
Variable Services Fund					
Revenues	-	-	-	784,911	100%
Expenditures	-	-	-	784,911	100%
Net	-	-	-	-	0%
Revenues- All Internal Service	7,747,034	8,231,584	7,996,524	8,369,597	5%
Expenditures- All Internal Service	7,963,959	8,782,278	8,818,505	8,414,196	-5%
Net All Internal Service Funds	\$ (216,925)	\$ (550,694)	\$ (821,981)	\$ (44,599)	95%

Fleet Maintenance Fund

Function: To enhance community livability by providing stewardship of vehicles and equipment used for maintaining the public infrastructure, maintaining community safety, providing community recreation, and administering City operations.

Fleet Maintenance Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Fleet Maintenance Manager	1	1	1	1
Fleet Maintenance Supervisor	-	-	-	1
Mechanic I	2	1	1	1
Mechanic II	5	7	7	4 *
Mechanic III	2	2	2	- *
Administrative Support Tech	-	-	1	1
Warehouse Worker	2	2	1	1
Total	12	13	13	9

*Three (3) Mechanic II positions and one (1) Mechanic III position vacant as a result of the Retirement Incentive Plan.

Part Time Employees (Budget)	\$	-	\$	-	\$	5,000	\$	-
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Fleet Maintenance Highlights

Interdepartmental Charges were decreases for the FY17 Budget due to the vacancies created as a result of the Retirement Incentive Plan. The Budget anticipates decreased revenue due to lower fuel costs with an overall small reduction in reserves for the Fleet Maintenance Fund.

Fleet Maintenance Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 2,233,299	\$ 2,490,620	\$ 2,490,620	\$ 2,279,306	-8%
Miscellaneous	183,962	121,500	192,700	177,000	-8%
Transfers In	-	25,621	25,621	-	-100%
Total Revenues	\$ 2,417,261	\$ 2,637,741	\$ 2,708,941	\$ 2,456,306	-9%
Expenditures					
Personnel	\$ 924,433	\$ 1,047,605	\$ 1,036,079	\$ 767,181	-26%
Contractual Services	469,675	502,592	586,943	594,356	1%
Materials and Supplies	1,168,227	978,000	981,950	1,005,100	2%
Capital	59,066	659,000	638,000	201,000	-68%
Total Expenditures	\$ 2,621,401	\$ 3,187,197	\$ 3,242,972	\$ 2,567,637	-21%
Net Central Garage Fund	\$ (204,140)	\$ (549,456)	\$ (534,031)	\$ (111,331)	79%

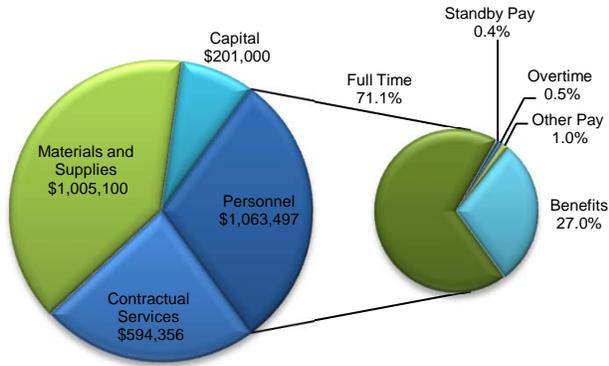
Actual Reserves on June 30, 2015 \$ 750,524

Projected Reserves on June 30, 2016 \$ 216,493

Projected Reserves on June 30, 2017 \$ 105,162

Fleet Maintenance Fund

Fleet Maintenance Budget Summary



Fleet Maintenance Expenditures



FY 2017 Capital Summary

Replacement Capital		New Capital	
Paint Interior of Shop	\$ 85,000		
Paint Interior of Car Wash	31,000		
Paint Wash Bay in Service Center	15,000		
Heating System in Car Wash	30,000		
Air Compressors	25,000		
Software/Diagnostic Tools	15,000		
Total	\$ 201,000	Total	\$ -

Buildings & Structures Fund

Function: To enhance community livability by providing stewardship of the City-owned buildings, including energy use management, preventive maintenance, repair and renovation, grounds maintenance, and landscaping.

Buildings & Structures Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Buildings & Structures Manager	1	1	1	- *
Buildings & Structures Supervisor II	1	1	1	1
Construction Maint Worker II	5	5	5	3 *
Construction Maint Worker III	-	-	-	1
Custodial Maintenance Worker I	4	4	4	3 *
Custodial Maintenance Worker II	1	1	1	-
Total	12	12	12	8

* Buildings & Structures Manager, Construction Maintenance Worker II, and Custodial Maintenance Worker I not budgeted in FY 2017.

Part Time Employees (Budget) \$ - \$ - \$ - \$ -

Buildings & Structures Highlights

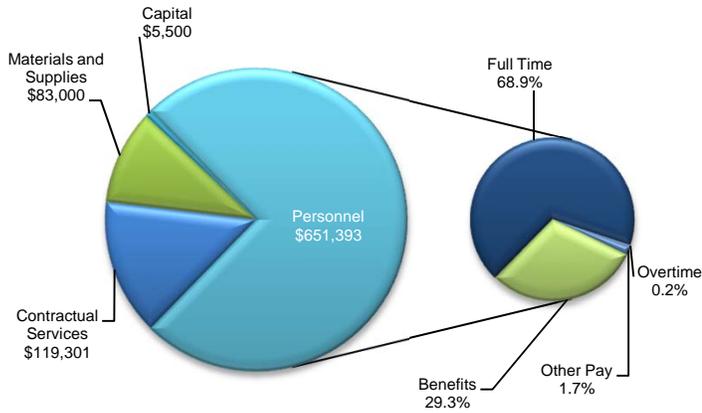
The FY17 Budget for this fund reflects a slight reduction from the FY16 Budget due to a decrease in personnel by natural attrition and retirement. Materials such as steel are being used to replace old wooden structure legs which tend to be more expensive up front but last longer.

Buildings & Structures Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 580,254	\$ 581,144	\$ 581,144	\$ 552,233	-5%
Interest Income	301	515	250	738	195%
Transfers In	439,517	595,364	448,707	265,530	-41%
Total Revenues	\$ 1,020,072	\$ 1,177,023	\$ 1,030,101	\$ 818,501	-21%
Expenditures					
Personnel	\$ 819,895	\$ 911,787	\$ 797,297	\$ 610,700	-23%
Contractual Services	108,560	134,736	122,084	119,301	-2%
Materials and Supplies	86,926	124,000	105,320	83,000	-21%
Capital	4,689	6,500	5,400	5,500	2%
Total Expenditures	\$ 1,020,070	\$ 1,177,023	\$ 1,030,101	\$ 818,501	-21%
Net Buildings and Grounds Fund	\$ 2	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2015	\$ 13,397
				Projected Reserves on June 30, 2016	\$ 13,397
				Projected Reserves on June 30, 2017	\$ 13,397

Buildings & Structures Fund

Buildings & Structures Budget Summary



Buildings & Structures Expenditures



FY 2017 Capital Summary			
Replacement Capital		New Capital	
Misc. Light Equipment Purchases	\$ 2,600	Ipap Purchases/Wireless Tech	\$ 2,900
Total	\$ 2,600	Total	\$ 2,900

City Campus Buildings Fund

Function: This fund was established to track the operational and capital expenditures of City Hall, City Center, Marathon and the Miller House dormitory.

City Campus Buildings Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
None	-	-	-	-
Total	-	-	-	-
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

City Campus Buildings Highlights

No significant changes for FY 2016.

City Campus Buildings Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 12,389	\$ 8,500	\$ 1,300	\$ 4,800	269%
Miscellaneous Revenue	40	40	40	45	13%
Transfer In	331,363	301,561	291,042	280,375	-4%
Total Revenues	\$ 343,792	\$ 310,101	\$ 292,382	\$ 285,220	-2%
Expenditures					
Contractual Services	\$ 287,145	\$ 305,651	\$ 289,744	\$ 281,766	-3%
Materials and Supplies	5,599	4,450	2,466	3,454	40%
Capital	49,182	1,865	172	-	-100%
Total Expenditures	\$ 341,926	\$ 311,966	\$ 292,382	\$ 285,220	-2%
Net City Campus Fund	\$ 1,866	\$ (1,865)	\$ -	\$ -	0%
				Actual Reserves on June 30, 2015	\$ 30,941
				Projected Reserves on June 30, 2016	\$ 30,941
				Projected Reserves on June 30, 2017	\$ 30,941

City Campus Buildings Fund

City Campus Buildings Fund Expenditures



FY 2017 Capital Summary			
	Replacement Capital		New Capital
	\$ -		\$ -
Total	\$ -	Total	\$ -

Property & Liability Insurance Fund

Function: To provide financing related to the City's property and liability insurance, including premiums, deductibles, and repair/replacement cost of property that is less than the current deductible.

Property and Liability Insurance Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Assistant Support Services Director	-	-	-	1
HR/Risk Manager	1	1	1	-
RM Injury/Claims Coordinator	1	1	1	- *
Total	2	2	2	1

*RM Injury/Claims Coordinator position vacant as a result of the Retirement Incentive Plan.

Part Time Employees (Budget)	\$	-	\$	-	\$	-	\$	-
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Property & Liability Highlights

The FY17 Budget includes a savings on Workers' Compensation premium. The savings is a result of Risk Management coordinating OSHA Consultation visits for each City facility with City employees which took over 18 months to complete. Insurance and Bonds increased slightly due to premium increases in both property and liability claims. The RM Injury/Claims Coordinator will be vacant and not budgeted in FY 2017.

Property and Liability Insurance Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 1,278,361	\$ 1,343,336	\$ 1,343,336	\$ 1,418,287	6%
Miscellaneous	163,593	150,350	55,825	169,121	203%
Interdepartmental - Workers Comp	775,391	759,178	759,178	687,532	-9%
Transfers In	437,975	435,096	435,096	314,786	-28%
Total Revenues	\$ 2,655,320	\$ 2,687,960	\$ 2,593,435	\$ 2,589,726	0%
Expenditures					
Personnel	\$ 218,753	\$ 209,030	\$ 195,122	\$ 140,584	-28%
Contractual Services	2,213,433	2,181,003	2,168,218	2,165,160	0%
Materials and Supplies	1,144	1,910	1,300	1,450	12%
Other	1,519	25,390	360,000	61,500	-83%
Capital	224,598	266,500	160,610	154,300	-4%
Total Expenditures	\$ 2,659,447	\$ 2,683,833	\$ 2,885,250	\$ 2,522,994	-13%
Net Property and Liability Fund	\$ (4,127)	\$ 4,127	\$ (291,815)	\$ 66,732	123%

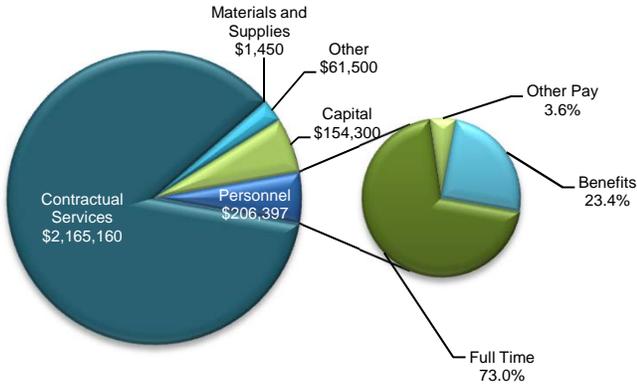
Actual Reserves on June 30, 2015 \$ 369,412

Projected Reserves on June 30, 2016 \$ 77,597

Projected Reserves on June 30, 2017 \$ 144,329

Property & Liability Insurance Fund

Property & Liability Insurance Budget Summary



Property & Liability Insurance Expenditures



Information Technology Fund

Function: To provide efficient and economical state-of-the-art computing capability of City departments within a networking system that allows interaction between work stations at various sites throughout the community.

Information Technology Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Information Systems Manager	1	1	1	1
Systems Engineer	1	1	-	-
System Analyst	1	1	3	3
Network Engineer	1	1	1	1
Systems & Database Administrator	1	1	1	1
IT Technician II	5	4	4	4
Network Administrator	1	1	1	1
Regional GIS Administrator	1	1	1	1
GIS Specialist	2	2	2	2
GIS Analyst	1	1	-	-
Total	15	14	14	14
Part Time Employees (Budget)	\$ 13,832	\$ 5,524	\$ 5,000	\$ -

Information Technology Highlights

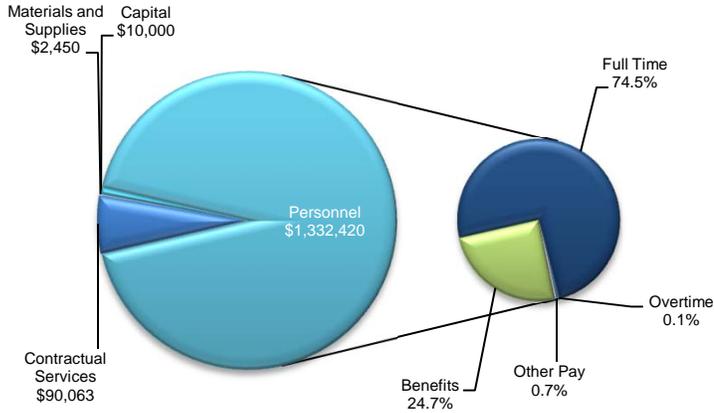
The FY 2017 Budget for this fund reflects an increase in maintenance agreement costs with Granicus service upgrades, website monitoring, and security awareness training. Office 365 fees decreased across the organization due to a bundling package agreed to in FY 2016.

Information Technology Fund Budget Summary

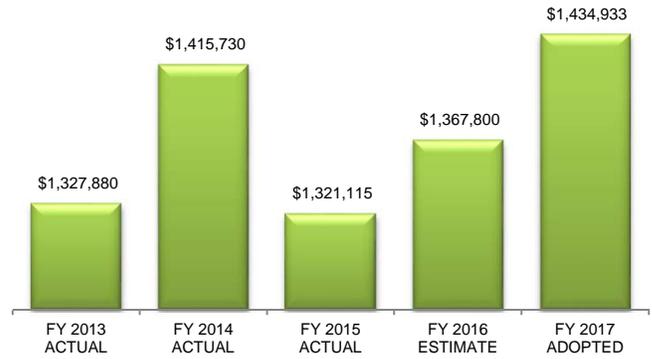
	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 737,032	\$ 762,235	\$ 753,497	\$ 766,201	2%
Miscellaneous	224	250	60	60	0%
Transfers In	573,333	656,274	618,108	668,672	8%
Total Revenues	\$ 1,310,589	\$ 1,418,759	\$ 1,371,665	\$ 1,434,933	5%
Expenditures					
Personnel	\$ 1,246,639	\$ 1,325,750	\$ 1,282,274	\$ 1,332,420	4%
Contractual Services	63,507	82,356	75,598	90,063	19%
Materials and Supplies	2,222	4,153	2,428	2,450	1%
Capital	8,747	10,000	7,500	10,000	33%
Total Expenditures	\$ 1,321,115	\$ 1,422,259	\$ 1,367,800	\$ 1,434,933	5%
Net IT & GIS Fund	\$ (10,526)	\$ (3,500)	\$ 3,865	\$ -	-100%
				Actual Reserves on June 30, 2015	\$ (20,969)
				Projected Reserves on June 30, 2016	\$ (17,104)
				Projected Reserves on June 30, 2017	\$ (17,104)

Information Technology Fund

Information Technology Budget Summary



Information Technology Expenditures



FY 2017 Capital Summary			
Replacement Capital		New Capital	
Computer Replacement	\$ 8,000		
Printer/Other Replacement	2,000		
Total	\$ 10,000	Total	\$ -

Variable Services Fund

Variable Services Fund Highlights

This fund was established to capture costs associated with uncontrollable events such as snow storms, in order to separate these expenses from the normal operating budgets. This will allow General Fund operations to be budgeted and executed clearly with out being distorted by infrequent and random events.

Variable Services Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Transfers In	\$ -	\$ -	\$ -	\$ 784,911	100%
Total Revenues	\$ -	\$ -	\$ -	\$ 784,911	100%
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ 284,911	100%
Materials and Supplies	-	-	-	500,000	100%
Total Expenditures	\$ -	\$ -	\$ -	\$ 784,911	100%
Net Special Reserves Fund	\$ -	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2015	\$ -
				Projected Reserves on June 30, 2016	\$ -
				Projected Reserves on June 30, 2017	\$ -

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Transfers					
Transfers In from General Fund	\$ -	\$ -	\$ -	\$ 784,911	100%
Total Revenues	\$ -	\$ -	\$ -	\$ 784,911	100%
Expenses					
Personnel					
Salaries & Wages					
Overtime - Streets	\$ -	\$ -	\$ -	\$ 90,000	100%
Overtime - Police	-	-	-	75,000	100%
Overtime - Fire	-	-	-	75,000	100%
Total Salaries & Wages	\$ -	\$ -	\$ -	\$ 240,000	100%
Benefits					
FICA/Medicare Tax	-	-	-	8,295	100%
Retirement Contributions	-	-	-	32,430	100%
Workers' Compensation	-	-	-	4,186	100%
Total Benefits	\$ -	\$ -	\$ -	\$ 44,911	100%
Total Personnel	\$ -	\$ -	\$ -	\$ 284,911	100%
Materials & Supplies					
Ice Control Supplies	\$ -	\$ -	\$ -	\$ 500,000	100%
Total Materials & Supplies	\$ -	\$ -	\$ -	\$ 500,000	100%
Total Expenses	\$ -	\$ -	\$ -	\$ 784,911	100%
Net Fund	\$ -	\$ -	\$ -	\$ -	0%

Trust and Agency Funds

Perpetual Care Fund

Metro Animal Control Fund

Public Safety

Communication Center Fund

Employee Health Insurance Fund



Trust & Agency Funds

Trust & Agency Funds Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 7,551,063	\$ 8,060,690	\$ 7,582,037	\$ 8,065,216	6%
Taxes	792,291	950,000	855,000	850,000	-1%
Miscellaneous	1,261,537	1,182,308	1,248,602	1,258,261	1%
Transfer In	3,741,707	5,100,018	3,810,474	3,595,471	-6%
Licenses	12,760	12,500	12,500	13,000	4%
Total Revenues	\$ 13,359,358	\$ 15,305,516	\$ 13,508,613	\$ 13,781,948	2%
Expenditures					
Personnel	\$ 2,137,614	\$ 2,441,668	\$ 2,141,321	\$ 2,479,366	16%
Contractual Services	9,210,921	8,615,949	9,212,449	8,937,951	-3%
Materials and Supplies	117,545	86,350	92,810	101,700	10%
Other	1,828,552	1,949,048	1,902,048	1,876,493	-1%
Capital	121,347	375,314	205,640	268,300	30%
Transfers Out	2,600,089	2,992,681	2,742,824	2,305,497	-16%
Total Expenditures	\$ 16,016,068	\$ 16,461,010	\$ 16,297,092	\$ 15,969,307	-2%
Net All Trust & Agency Funds	\$ (2,656,710)	\$ (1,155,494)	\$ (2,788,479)	\$ (2,187,359)	22%

Trust & Agency Funds

Trust & Agency Summary by Fund

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Perpetual Care Fund					
Revenues	\$ 2,717,989	\$ 3,835,489	\$ 2,845,399	\$ 2,410,335	-15%
Expenditures	2,709,650	3,349,965	2,905,895	2,603,609	-10%
Net	8,339	485,524	(60,496)	(193,274)	219%
Metro Animal Services Fund					
Revenues	1,020,448	1,093,748	1,076,256	1,124,026	4%
Expenditures	1,025,848	1,251,795	1,237,903	1,204,166	-3%
Net	(5,400)	(158,047)	(161,647)	(80,140)	50%
Public Safety Communication Center Fund					
Revenues	2,239,645	2,547,269	2,310,644	2,488,033	8%
Expenditures	2,336,500	2,576,830	2,274,536	2,562,167	13%
Net	(96,855)	(29,561)	36,108	(74,134)	-305%
Employee Health Insurance Fund					
Revenues	7,381,776	7,829,010	7,276,314	7,759,554	7%
Expenditures	9,944,070	9,282,420	9,878,758	9,599,365	-3%
Net	(2,562,294)	(1,453,410)	(2,602,444)	(1,839,811)	29%
Revenues- All Trust & Agency	13,359,858	15,305,516	13,508,613	13,781,948	2%
Expenditures- All Trust & Agency	16,016,068	16,461,010	16,297,092	15,969,307	-2%
Net All Trust & Agency	\$ (2,656,210)	\$ (1,155,494)	\$ (2,788,479)	\$ (2,187,359)	22%

Perpetual Care Fund

Function: The Perpetual Care Fund was established to account for funds set aside to support certain City facilities and operations. The principal dollars set aside are not to be expended, only the interest earnings are to be used. There are four sub-accounts in this fund: the North Platte Park Trust, Buildings Trust, Operations Trust, and the Urban Forestry Trust.

Perpetual Care Highlights

Building Trust- The interest earnings from this account are used for repairs of buildings and replacement of furnishings in all City facilities constructed or improved with Optional One Cent Sales Tax funds. On June 30, 2016, the projected balances will be \$4,347,295 of principal and \$256,259 of spendable interest in this account. Interest earned during FY 2016 is also budgeted to be expended. The budget includes the following expenditures for facility repair and improvements:

FY 2017

City Hall Boilers	\$	15,000
CRC Men's & Women's Steamer Unit Replacement & Balance HVAC System		10,000
Fire Station #1 Roof Replacement		113,000
Ice Arena Co-Ray-Vac & Ejector Pump Locker Room-Sewer		33,000
Casper Events Center Concrete Repair		10,000
		<hr/>
	\$	181,000

The amount budgeted for Programs & Projects (\$45,259) is not designated for any specific building, but is set aside for emergency and unanticipated building expenses.

North Platte Park Trust - The interest earnings from this account are used for improvements in the original North Platte Poplar Park area. This area includes the exterior of the Events Center, Crossroads Park, Casper Speedway, Skeet Range, Casper Air-Modelers' Facility and other vacant lands to the north and east of the Casper Events Center. The motocross area and horseback riding area are excluded due to provisions in those organizations' lease agreements. On June 30, 2016, the projected balances will be \$1,202,215 principal balance and \$245,726 of spendable interest in this account.

Urban Forestry Trust - An initial \$75,000 was donated to the City in 1998 by the William McNamara estate for use in the parks. This account was established using those funds. Since the initial donation, additional funds have been contributed. The interest earnings from this donation are used for the planting and maintenance of City-owned trees. On June 30, 2016, the projected balances will be \$279,445 principal balance, and \$223 spendable interest in this account. This budget includes proceeds and costs associated with the City's Payments In-Lieu of Landscaping program.

Florence S. Richman Trust - A \$10,000 donation was received on October 31, 2013. These funds are to be used for the Central Wyoming Senior Services Center.

Perpetual Care Fund

Perpetual Care Highlights

Operations Trust - The interest earnings from this account are used for operations and maintenance of facilities originally constructed or improved with Optional One Cent Sales Tax funds. On June 30, 2016, projected balances will be \$27,245,960 principal balance with no spendable interest balance.

A \$2,481,935 transfer in FY 2016 from the General Fund to the Operations Account was budgeted to supplement the interest earnings needed to support the operations in facilities that were constructed with Optional Sales Tax revenue. The current interest earnings do not generate enough income to fully fund the requirements of the Operations Account. Ideally with higher principal and interest earnings, the Ice Arena, Aquatics, Recreation Center, Casper Events Center, City Campus, and Buildings & Grounds could be fully funded by Perpetual Care. However for FY 2016, Perpetual Care interest earnings are projected to be only able to fund 15.3% of the total cost of these operations. The budget includes the following transfers and operating expenditures:

Operations Trust Operating Revenues	FY 2016 Budgeted Revenue	% of Total Revenue	FY 2017 Projected Revenue	% of Total Revenue
Operations Trust Interest Earnings & Debt Repayments	450,000	15.0%	465,558	20.1%
General Fund Transfer In	2,558,481	85.0%	1,852,671	79.9%
Total	\$ 3,008,481		\$ 2,318,229	

Operations Trust Operating Expenses	FY 2016 Estimated Expenses	FY 2017 Projected Expenses	% Supported By Perpetual Care Interest Earnings	% Supported by General Fund Transfer In
Casper Events Center	\$ 948,365	\$ 744,594	20.1%	79.9%
Ice Arena	294,258	224,825	20.1%	79.9%
Aquatics	151,134	193,113	20.1%	79.9%
Recreation Center	609,318	597,060	20.1%	79.9%
City Campus	291,042	280,375	20.1%	79.9%
Buildings & Structures	448,707	265,530	20.1%	79.9%
Investment Fees	9,770	12,732		
Total	\$ 2,752,594	\$ 2,318,229		

Interest Earnings To Fund 100% of These Operations	\$ 3,008,481	\$ 2,318,229
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Current Interest Earnings & Revenue Short Fall	\$ 450,000	\$ 465,558
	\$ 2,558,481	\$ 1,852,671

	6/30/2015	6/30/2016
Current Operations Trust Principal Balance	\$ 27,245,960	\$ 27,245,960

Perpetual Care Fund

Perpetual Care Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	0%
Interest Income	526,960	519,808	592,372	550,464	-7%
Contributions	993	-	-	-	0%
Grants	500	-	-	-	0%
Transfer In	2,182,336	3,308,481	2,245,827	1,852,671	-18%
Total Revenues	\$ 2,717,989	\$ 3,835,489	\$ 2,845,399	\$ 2,410,335	-15%
Expenditures					
Contractual Services	\$ 23,006	\$ 22,478	\$ 13,265	\$ 17,861	35%
Other	54,916	171,806	124,806	99,251	-20%
Capital	31,639	163,000	25,000	181,000	624%
Transfers Out	2,600,089	2,992,681	2,742,824	2,305,497	-16%
Total Expenditures	\$ 2,709,650	\$ 3,349,965	\$ 2,905,895	\$ 2,603,609	-10%
Net Perpetual Care	\$ 8,339	\$ 485,524	\$ (60,496)	\$ (193,274)	219%

Interest Reserves on June 30, 2015 \$ 551,215

Projected Interest Reserves on June 30, 2016 \$ 490,719

Projected Interest Reserves on June 30, 2017 \$ 297,445

The interest reserves exclude non-spendable principal amounts.

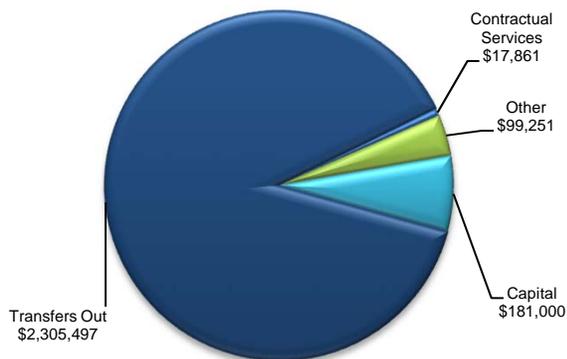
Principal Reserves on June 30, 2015 \$ 33,084,916

Projected Principal Reserves on June 30, 2016 \$ 33,084,916

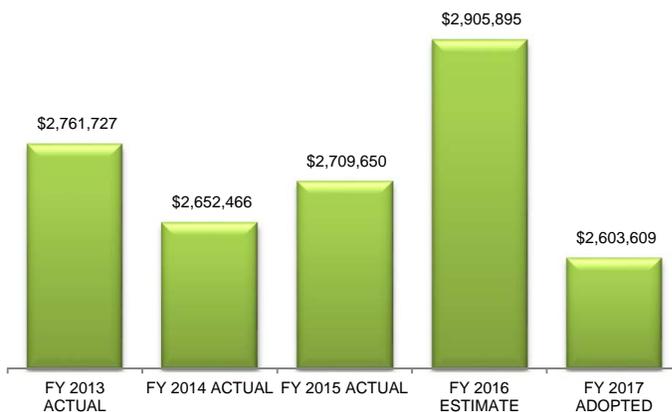
Projected Principal Reserves on June 30, 2017 \$ 33,084,916

\$33,074,916 of the principal reserves are designated non-spendable amounts.

Perpetual Care Budget Summary



Perpetual Care Expenditures



Metro Animal Services Fund

Function: To provide 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.

Metro Animal Services Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Metro Animal Control Manager	1	1	1	1
Metro Animal Srv Supervisor II	-	-	1	1 *
Lead Animal Protection Officer	1	1	-	-
Animal Protection Officer I	-	-	-	2
Animal Protection Officer II	6	6	6	4
Kennel Worker	4	5	5	5
Total	12	13	13	13

*Lead Animal Projection Officer reclassified to Supervisor II in FY 2016

Part Time Employees (Budget) \$ - \$ - \$ - \$ -

Metro Animal Services Highlights

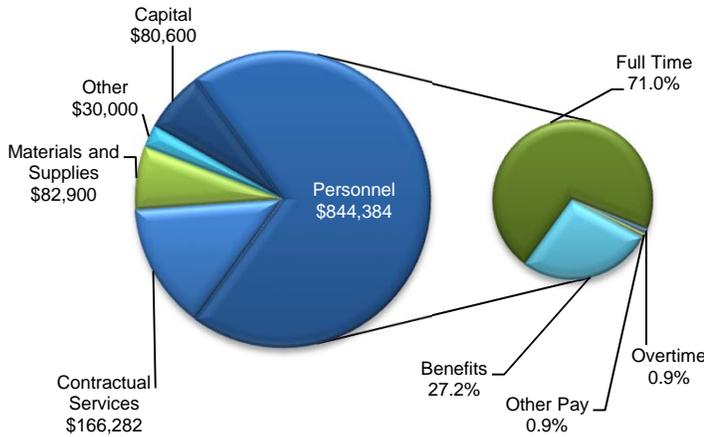
The FY 2017 Budget reflects a nominal change in revenue for upcoming fiscal year. FY 2017 Expenditures are projected to decrease. The building upgrades were all completed in FY2016, to include a lobby remodel, new hot water heater, professional-strength dishwasher, and landscaping overhaul.

Metro Animal Services Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Licenses	\$ 12,760	\$ 12,500	\$ 12,500	\$ 13,000	4%
Charges for Services/ User Fees	325,239	292,500	363,928	349,537	-4%
Miscellaneous	6,960	9,000	6,345	7,524	19%
Transfer In	675,489	779,748	693,483	753,965	9%
Total Revenues	\$ 1,020,448	\$ 1,093,748	\$ 1,076,256	\$ 1,124,026	4%
Expenditures					
Personnel	\$ 698,794	\$ 785,531	\$ 797,291	\$ 844,384	6%
Contractual Services	146,857	157,950	157,125	166,282	6%
Materials and Supplies	96,116	75,000	82,000	82,900	1%
Other	30,000	30,000	30,000	30,000	0%
Capital	54,081	203,314	171,487	80,600	-53%
Total Expenditures	\$ 1,025,848	\$ 1,251,795	\$ 1,237,903	\$ 1,204,166	-3%
Net Metro Animal Services	\$ (5,400)	\$ (158,047)	\$ (161,647)	\$ (80,140)	50%
			Actual Reserves on June 30, 2015	\$ 266,148	
			Projected Reserves on June 30, 2016	\$ 134,501	
			Projected Reserves on June 30, 2017	\$ 84,361	

Metro Animal Services Fund

Metro Animal Services Budget Summary



Metro Animal Services Expenditures



FY 2017 Capital Summary

Replacement Capital		New Capital	
Misc Building Repairs	\$ 10,000		
Truck Replacement	33,000		
Radio Replacement	31,000		
Computer/Technology Replacement	6,600		
Total	\$ 80,600	Total	\$ -

Public Safety Communication Center Fund

Function: To provide communication services to all user agencies and the public within Natrona County, as well as providing E-911 services.

Public Safety Communications Center Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Full Time Positions				
Police Support Services Manager	1	-	-	-
Public Safety Communications Tech	15	-	-	-
Dispatcher I	-	13	10	8
Dispatcher II	-	2	5	7
Lead Communications Technician	4	-	-	-
Lead Dispatcher	-	4	4	4
PSCC Call Taker	2	2	2	2
Total	22	21	21	21
Part Time Employees (Budget)	\$ 80,360	\$ 50,009	\$ 60,000	\$ 60,000

Public Safety Communications Center Highlights

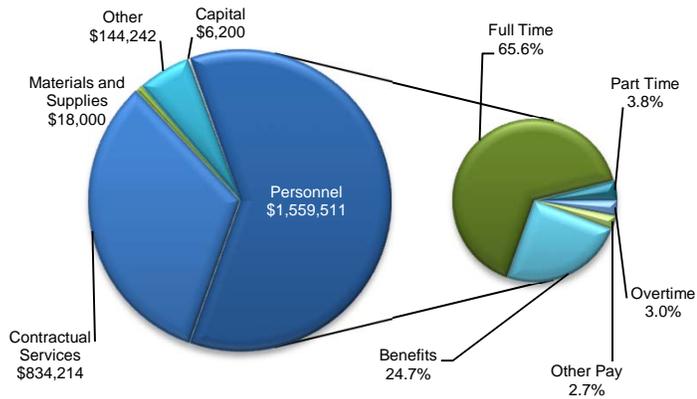
Collections of revenues from 911 phone surcharge taxes remain sporadic and inconsistent, impacting accuracy of revenue projections for the Center. Legislation taking effect on July 1, 2016, which imposed a 1.5% emergency 911 tax on prepaid wireless subscribers, yielded little recognizable or offsetting revenue for the Center. This budget includes half the cost of the Police Services and Technologies Manager position located in the Police cost center.

Public Safety Communications Center (PSCC) Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Taxes	\$ 792,291	\$ 950,000	\$ 855,000	\$ 850,000	-1%
Charges for Service	561,645	586,764	586,764	649,198	11%
Miscellaneous	3,000	1,000	-	-	0%
Transfers In	882,709	1,009,505	868,880	988,835	14%
Total Revenues	\$ 2,239,645	\$ 2,547,269	\$ 2,310,644	\$ 2,488,033	8%
Expenditures					
Personnel	\$ 1,359,942	\$ 1,570,167	\$ 1,271,668	\$ 1,559,511	23%
Contractual Services	777,928	845,421	841,326	834,214	-1%
Materials and Supplies	20,844	10,500	10,100	18,000	78%
Other	142,179	144,242	144,242	144,242	0%
Capital	35,607	6,500	7,200	6,200	-14%
Total Expenditures	\$ 2,336,500	\$ 2,576,830	\$ 2,274,536	\$ 2,562,167	13%
Net PSCC Fund	\$ (96,855)	\$ (29,561)	\$ 36,108	\$ (74,134)	-305%
			Actual Reserves on June 30, 2015	\$ (76,356)	
			Projected Reserves on June 30, 2016	\$ 103,994	
			Projected Reserves on June 30, 2017	\$ 174,102	

Public Safety Communication Center Fund

Public Safety Communication Center Budget Summary



Public Safety Communication Center Expenditures



FY 2017 Capital Summary

Replacement Capital		New Capital	
Computer Replacements	\$ 5,000		\$ -
Equipment Replacements	1,200		
Total	\$ 6,200	Total	\$ -

Employee Health Insurance Fund

Function: To provide high quality medical and dental benefits plan to employees, retirees, and their families through a fiscally responsible, self-funded program.

Employee Health Insurance Fund Staffing Summary

	FY 2014	FY 2015	FY 2016	FY 2017
Health Promotions Manager	1	1	1	-
Risk Management Specialist	-	-	-	1
Total	1	1	1	1
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

Employee Health Insurance Highlights

The FY17 Budget for this fund reflects higher rates for pharmaceuticals which is a national trend. There isn't a premium increase for the City's health plan in the FY17 Budget. There were fewer claims that reached the stop loss threshold in FY16 than in FY15.

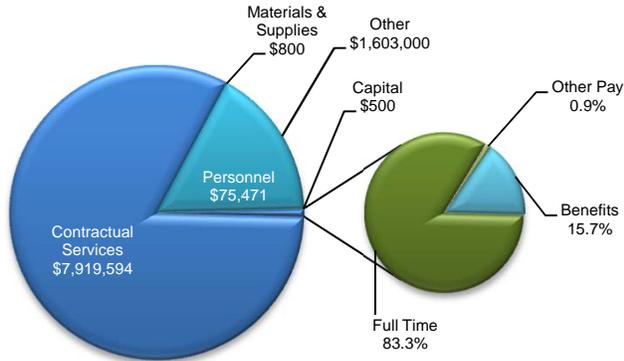
Employee Health Insurance Budget Summary

	FY 2015 ACTUAL	FY 2016 REVISED	FY 2016 ESTIMATE	FY 2017 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 6,656,979	\$ 7,174,226	\$ 6,624,145	\$ 7,059,281	7%
Miscellaneous	723,624	652,500	649,885	700,273	8%
Transfers In	1,173	2,284	2,284	-	-100%
Total Revenues	\$ 7,381,776	\$ 7,829,010	\$ 7,276,314	\$ 7,759,554	7%
Expenditures					
Personnel	\$ 78,878	\$ 85,970	\$ 72,362	\$ 75,471	4%
Contractual Services	8,263,130	7,590,100	8,200,733	7,919,594	-3%
Materials & Supplies	585	850	710	800	13%
Other	1,601,457	1,603,000	1,603,000	1,603,000	0%
Capital	20	2,500	1,953	500	-74%
Total Expenditures	\$ 9,944,070	\$ 9,282,420	\$ 9,878,758	\$ 9,599,365	-3%
Net Employee Health Insurance Fund	\$ (2,562,294)	\$ (1,453,410)	\$ (2,602,444)	\$ (1,839,811)	29%
Reserves For Operations					
Actual Reserves on June 30, 2015				\$ 5,307,583	
Projected Reserves on June 30, 2016				\$ 4,305,139	
Projected Reserves on June 30, 2017				\$ 4,065,329	
Other Post-Employment Benefits (OPEB) Unfunded Liability**					
Actual OPEB Liability on June 30, 2015				\$ 16,660,548	
Projected OPEB Liability on June 30, 2016				\$ 18,260,548	
Projected OPEB Liability on June 30, 2017				\$ 19,860,548	

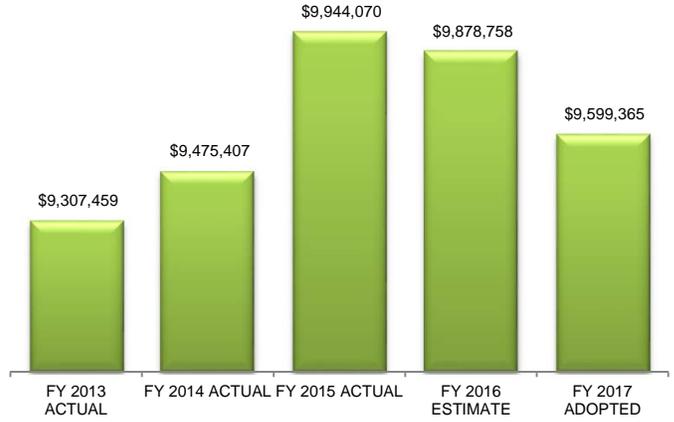
** Other Post Employment benefits accounts for the long-term liability associated with retiree health benefits.

Employee Health Insurance Fund

Employee Health Insurance Budget Summary



Employee Health Insurance Fund Expenditures



FY 2017 Capital Summary

Replacement Capital		New Capital	
Total	\$ -	Misc. Light Equipment	\$ 500
		Total	\$ 500

Financial & Budget Policies



Financial Systems

Budgetary and Accounting Systems

The accounting policies of the City of Casper conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies applicable to revenues and expenditures.

I. FUND ACCOUNTING

The accounts of the City are organized on the basis of funds and account groups. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions and activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

Governmental Funds – Governmental funds are used to account for all or most of a government’s general activities. The City maintains General, Special Revenue, and Capital Funds.

General Fund – The General Fund is the City’s general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Principal sources of revenue are sales taxes, mineral taxes, property taxes, licenses and permits, intergovernmental revenues, and sanitation service charges. Primary expenditures are for general government, public safety, public works, community development, parks, and recreation.

Special Revenue Fund – A Special Revenue Fund is used to account for the proceeds from specific revenue sources (other than funding for major capital projects) that are legally restricted to expenditures for specified purposes.

- Weed and Pest Control
- Transit Services
- Community Development Block Grant
- Police Grants
- Special Fire Assistance
- Revolving Land Fund
- Redevelopment Fund
- Metropolitan Planning Organization
- Special Reserves Fund

Capital Funds – The Capital Fund accounts for financial resources, and intergovernmental grants, used for the acquisition, construction, or

improvement of major general government facilities and equipment.

- Capital Projects
- Capital Equipment
- Optional 1% #14 & 1%#15
- Opportunities Fund

Trust and Agency Funds – Trust and Agency Funds account for assets held by the City in a trustee capacity. Each fund is established by state law, municipal ordinance, or resolution. These funds are comprised of the following:

- Metro Animal Control
- Public Safety Communication
- Health Insurance
- Perpetual Care

Debt Service Funds – The Debt Service Fund accounts for outstanding special assessments owed to the City. When the City Council decides that a portion of the cost of a construction project will be assessed to the adjoining property owners, this fund pays the construction costs on behalf of the property owners. After the construction work is completed, the property owners have the right to either pay for their respective share of the cost immediately without incurring any interest, or they may make partial payments over an extended time period, with interest. When the property owners make payments, the money is placed in this fund and is used for future projects.

Proprietary Funds – Proprietary Funds are generally used to account for operations that provide services to the general public, on a continuing basis, or to internal City departments. Proprietary funds provide the same type of information contained in the business-type activities portion of the government-wide financial statements, only in more detail. The City maintains two different types of proprietary funds: Enterprise and Internal Service.



Enterprise Funds – Enterprise funds are used to report the same functions presented as business type activities in the government-wide financial statements. The city maintains enterprise funds to account for the following:

- Water
- Water Treatment Plant
- Sewer
- Wastewater Treatment Plant
- Refuse Collection
- Balefill
- Casper Events Center
- Golf Course
- Casper Recreation Center
- Aquatics
- Ice Arena
- Hogadon Ski Area
- Parking Lots

Internal Services Funds – Internal Services Funds account for services provided to all City departments. Charges are issued back to the appropriate departments utilizing services from the following cost centers:

- Fleet Maintenance
- City Campus
- Information Technology
- Buildings and Structures
- Property Liability Insurance Fund
- Variable Services Fund

Additional funds appear in the audited financial statements that do not appear in this City budget. These are the Downtown Development Authority Fund, the Economic Development Joint Powers Board Fund, and the Central Wyoming Regional Water System Joint Powers Board Fund. The 201 Sewer Joint Powers Board, which oversaw capital improvements at the waste water treatment plant, was dissolved for FY 2008, and those responsibilities were brought fully into the City of Casper Wastewater Treatment Plant Fund.

II. 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.

FY 2017 BUDGET CALENDAR

Budgetary Preparation

Sept. 1—Oct. 31, 2015	Salary & benefit projections by Human Resources. Finance calculates City-wide personnel costs.
Nov. 1, 2015	Capital Improvement Plan (CIP) process begins, includes capital projects and capital equipment for next five years.
Nov. 1— Dec. 31, 2015	Initial analysis of City utilities, inter-departmental services, and insurance and bonds.
Dec. 15—Jan. 31, 2016	City-wide personnel budgets completed and entered into system.
Feb. 1—Feb. 28, 2016	Department budgets entered into system.
March 1, 2016	CIP completed
March 10-March 31, 2016	Budget review by City Manager, Department heads and Division Supervisors
May 15, 2016	Budget Books to Council
May 17, 2016	Summary Preliminary Budget to Council
May 23, 25, 26	Council Budget Review Sessions
June 21, 2016	Public Hearing on FY16 Budget Amendments
June 21, 2016	Public Hearing on FY17 Budget Adoption

Publication Dates

May 17, 2016	Publication of Preliminary Budget (Published in Minutes Document)
June 2, 2016	Notice of Hearing on City Budget
June 21, 2016	Proposed Amendments of Funds
June 21, 2016	Publication of Tentative Budget (Published in Minutes Document)

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 2015 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
- 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
- Key revenue reports and projections including:
 - Sales Tax Information provided by the Wyoming Department of Revenue
 - For the Casper City Budget, 3 yr. and 5 yr. 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-yr 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).

WYOMING STATUTORY BUDGET DATES AND REQUIREMENTS UNDER THE MUNICIPAL FISCAL PROCEDURES ACT

UNIFORM ITEM ACT	DATE OF PERFORMANCE
Fiscal Year Dates	July 1 -June 30 (W.S. 16-4-102)
Department heads submit budget requests	May 1 (W.S. 16-4-104)
Tentative budget prepared by the budget officer and filed with the governing body	On or before May 15 (W.S. 16-4-104)
Publication of tentative budget	At least one week prior to the public hearing (W.S. 16-4-104)
Public hearing on budget	No later than the third Tuesday in June nor prior to the second Tuesday in June (W.S. 16-4-109b)
Budget Adoption	A resolution or ordinance shall be passed to adopt the budget on or the day following the public hearing (W.S. 16-4-111)

City of Casper **Fund Reserves Policy**

*To provide adequate fund reserves to
safe-guard the financial condition of the City.*

GENERAL

Fund reserve balances will be maintained that:

- Provide adequate financial resources to conduct the normal business of the City and ensure the continued delivery of services in the event of any disruption stemming from short-term interruptions in cash flow
- Provide adequate financial resources to maintain the City's credit worthiness
- Provide for the accumulation of financial resources for use in capital acquisitions or to comply with legal requirements
- Provide adequate financial resources to respond, in a planned and decisive manner, to long-term or permanent decreases in revenues
- Provide adequate financial resources to ensure continued delivery of public safety, utility, and essential infrastructure maintenance services in response to natural disasters and events
- Are not excessive

APPLICABLE FUNDS

This Policy applies to the following City funds or fund types:

- General Fund
- Perpetual Care Fund
- Weed and Pest Fund
- Internal Services Funds

The reserve balances for all other funds will be determined by the City Council, with input received from the appropriate advisory boards or on an individual fund basis.

USE OF SURPLUS FUND EQUITY BALANCES

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

RESERVED FUND EQUITY COMPONENTS AND SPECIFIED BALANCES

To achieve and maintain the desired fund equity balances, the following applicable fund equity components will be calculated or designated in each of the City's funds:

Operating Reserves – operating reserves are needed to provide cash flows for daily operations. In the case of the General Fund, operating reserves also provide cash liquidity for certain projects and programs funded with reimbursable grants. Additionally, it provides emergency and stabilization reserves for the City's internal service funds.

The specified levels of operating reserves are:

General Fund – 25%, or ninety (90) days, of total operating and maintenance expenditures for the ensuing fiscal year.

Perpetual Care Fund – For the Operations Account, operating reserves shall be maintained that provide, through interest earnings, all supplemental funding for the operation of the following: Recreation Center, Casper Events Center, Ice Arena, Public Safety Communications Center, City Hall and Building and Grounds.

Operating Reserves shall be maintained for the Building Account that provide, through interest earnings, the funding for the capital maintenance and replacement of all buildings and facilities acquired through Optional 1% Sales Tax funding.

Weed and Pest Fund - 25%, or ninety (90) days, of total operating and maintenance expenditures for the ensuing fiscal year.

Internal Service Funds – Except for the Health Insurance Fund, 8.3%, or thirty (30) days, of operating and maintenance expenditures for the ensuing fiscal year.

Health Insurance Fund - 25%, or ninety (90), days of total operating and maintenance expenditures for the ensuing fiscal year plus an amount equal to 5% of the number of full time employees times the current individual stop-loss amount.

Emergency and Stabilization Reserves – Emergency and Stabilization Reserves are needed to provide adequate resources to address emergency events, such as natural disasters, and to manage the effects of any substantial long-term or permanent decreases in the City’s general revenues.

The specified levels of Emergency and Stabilization Reserves are:

General Fund - 25%, or ninety (90) days of total operating and maintenance expenditures for the ensuing fiscal year.

Debt Service Reserves – Minimum of the total budgeted debt service requirement for one (1) year times one hundred and fifty percent (150%) or legally required amount in relation to a debt issue.

Capital Asset Replacement Reserve – Reserves funded by depreciation or other sources may be accumulated for the planned acquisition of capital assets.

Specific Reserves – Any amount specifically identified as being necessary for financial reporting or legally required for a unique operating aspect of a particular fund, or as determined by the City Council.

ANNUAL REVIEW OF RESERVED FUND EQUITY

As part of the annual budget process, the Budget Officer will present for Council consideration the calculated and designated fund equity reserves.

City of Casper

Statement of Investment Policy

It is the policy of the City of Casper to invest public funds in a manner which will provide the highest investment return within the constraints of prudent security while meeting the daily cash flow demands of the City and conforming to Wyoming State Law governing the investment of public funds.

SCOPE

This investment policy applies to all financial assets of the City of Casper. These funds are accounted for in the City's Comprehensive Annual Financial Report and include:

1. General Fund
2. Special Revenue Funds
3. Capital Projects Funds
4. Enterprise Funds
5. Trust and Agency Funds

PRUDENCE

Under all circumstances the “prudent person” standard shall be applied in the context of managing the City’s overall portfolio. Investments shall be made with judgment and care, which persons of prudence and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital, as well as, the probable income to be derived.

Those individuals who are assigned to manage the City's portfolio, and who are acting in accordance with written procedures and the investment policy, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

OBJECTIVES

The primary objectives, in priority order, of the City of Casper's investment activities shall be:

1. Legality:

All investments held will be in accordance with Wyoming State Statutes.

2. Safety:

Safety of principal is the primary objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required to minimize risk.

3. Liquidity:

The City of Casper's investment portfolio will remain sufficiently, liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

4. Return on Investment:

The investment portfolio shall be designed to attain a prudent rate of return throughout economic cycles, taking into account the City's legal constraints, risk constraints, and the cash flow needs of the organization.

DELEGATION OF AUTHORITY

Management responsibility for the investment program is delegated to the Administrative Services Director, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include reference to: safekeeping, wire transfers, and banking service and collateral/depository contract. Such procedures shall include explicit delegation of

authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Administrative Services Director. The Administrative Services Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or could impair their ability to make impartial investment decisions. Investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within our community, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's investment portfolio.

AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The Administrative Services Director shall maintain a list of financial institutions authorized to provide investment services. No public deposit shall be made except in a qualified public depository as established by Wyoming law. City investment may be placed with those Broker/Dealers that have been qualified under the auspices of this policy as long as their cumulative transaction do not exceed an amount greater than 50% of the portfolio. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Administrative Services Director with the following:

- Audited Financial Statements
- Proof of National Association of Security Dealers certification
- Proof of Wyoming Registration
- Certification of having read the City of Casper's Investment Policy and Banking Contract.

A current audited financial statement is required to be on file for each financial institution and broker/dealer with which the City invests.

AUTHORIZED & SUITABLE INVESTMENTS

The City of Casper is empowered by Wyoming Statute 9-4-831 to invest in specific types of securities. Investment on mortgage backed securities will only be made upon additional specific written directions from the City.

Investments with maturity greater than 366 days from the date of purchase must provide income (e.g., periodic interest payments) on at least an annual basis and shall be limited to securities for which there is an active and immediate secondary market, such as U.S. Treasury Notes. Except in cases of specifically matched cash flow needs, and “matching” maturities in order to meet debt retirement, the portfolio will be structured within the following guidelines:

<u>MATURITY LIMITATIONS</u>		<u>PERCENTAGE OF TOTAL INVESTED PRINCIPAL</u>	
		<u>Maximum %</u>	<u>Minimum %</u>
0-1	Year	100%	25%
1-3	Years	75%	0%
3-5	Years	30%	0%
5-10	Years	20%	0%
11-30	Years	20%	0%



INVESTMENT MIX

<u>FUND</u>	<u>MATURITY LIMITATIONS</u>
General Fund	100% Fixed rate 5 Year Maturity or Less
Perpetual Care Fund (Principal)	70% Fixed rate laddered investment with a maximum maturity of 30 years that provides monthly cash flow.
	30% Variable rate investments with a maximum maturity of thirty years that provides monthly cash flows.
Perpetual Care Fund (Interest Earnings)	100% 1 Year Maturity or Less
Capital Projects Funds	100% 1 Year Maturity or less
Enterprise Funds	80% 5 Year Maturity or Less and Laddered to Provide Monthly Cash Flow.
	20% Variable rate investment with a maximum maturity of thirty years that provides monthly cash flow.
Other Funds	100% 1 Year Maturity of Less

The above limitations shall apply to all funds, except those with specifically matched cash flows, as approved by the City Council.

COLLATERALIZATION

Collateralization is required for investments in certificates of deposit in order to reduce market risk, the collateralization level will be 110% of market value of principal and accrued interest. The Administrative Services Director’s Office shall verify on a monthly basis that the value of collateral is sufficient to cover the deposits of investments discussed in the Investment Policy. Acceptable instruments for collateralization of Certificates of Deposits shall be the same as those set forth in WS 9-4-820 and 9-8-821.

REPORTING

The Administrative Services Director is charged with the responsibility of preparing a monthly report to the City Manager and City Council showing 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.

INTERNAL CONTROL

The Administrative Services Director shall establish procedures that separate the internal responsibility for management and accounting of the investment portfolio. An independent analysis by an external auditor shall be conducted annually to review internal control, account activity, and compliance with policies and procedures.

SAFEGUARDING OF SECURITIES

To protect against losses caused-by the collapse of individual securities dealers, all securities owned by the City shall be held in safekeeping by a third party bank trust department, acting as agent. For the City under the terms of a custody agreement. Any trade executed by a broker/dealer will settle on a delivery vs. payment basis with the City's safekeeping agent. Exceptions to this safekeeping policy must be approved by the City Council after verifying the credit worthiness of the broker/dealer.

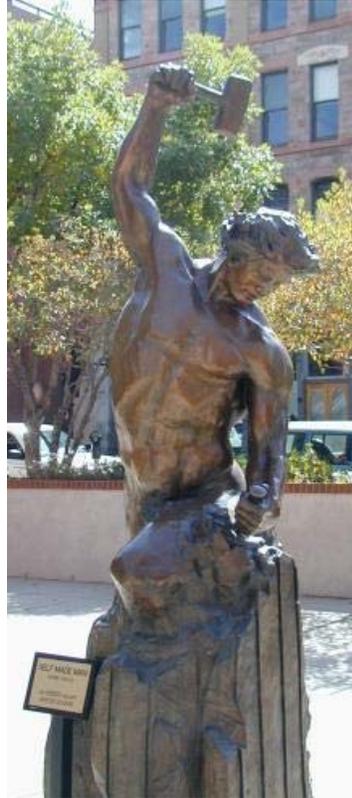
EFFECTIVE DATE

This policy will supersede all policies pertaining to investments made prior to its adoption or amendment. The investment of new funds will be made in accordance with this policy. This policy does not pertain to investments made prior to its adoption.

COMPLIANCE WITH STATE LAW

In the event this policy conflicts with State law or any future changes to State law, then the more restrictive of the conflicting provisions of this policy or of State law shall apply. Prior to any person effecting any investment transaction on behalf of the

City or offer any investment advice to the governing body of the City, that person shall sign a statement indicating that he/she has read this policy and agrees to abide by applicable State law with respect to advice he/she gives and the transactions he/she undertakes on behalf of the City.



City of Casper **Debt Policy**

DEBT LIMITATIONS

Wyoming law limits the ability of cities and towns to go into debt providing that:

1. Except for local improvements as provided by law no debt in excess of taxes for the current year can be created unless the proposition to do so has first been approved by a vote of the people (Wyoming Constitution Article 16, Section 4), and
2. The amount of debt that can be created is limited to four percent of the assessed valuation of the taxable property plus an additional four percent for the building and constructing of sewerage systems.

This limitation does not apply to debt incurred for the construction, establishing, extending, and maintaining of waterworks and supplying water for the municipality and its inhabitants (W.S. 15-7-109, Article 16, Sections 4 and 5, of Wyoming Constitution).

TYPES OF BONDS ISSUED BY MUNICIPALITIES

Four types of bonds are or may be issued by Wyoming cities and towns. These are general obligation bonds, local improvement bonds, revenue bonds, and funding and refunding bonds.

General Obligation Bonds

Subject to the debt limitations noted above, the City of Casper has the power to issue general obligation coupon bonds. These can be issued for public improvements (as defined by W.S. 15-7-101) and as otherwise allowed by law. The form and the manner in which they are issued and redeemed are defined in detail by state statutes. Before general obligation bonds can be issued, the City Council must pass an ordinance specifying the purpose of the bonds and obtain the approval of the voters at a regular or special election.

Bond Elections

Wyoming Political Subdivision Bond Election Law (W.S. 22-21-101 through W.S. 22-21-112) specifies how bond questions are to be submitted to electors and the contents of the questions.

For bonds requiring approval of the people, the bond question can only be presented on specific dates. Every bond election shall be held on the same day as a primary election, or on the Tuesday next following the first Monday, or on the Tuesday next following the third Monday in August (W.S. 22-21-103).

Local Improvement Bonds

When the City Council determines that improvements— construction or improvement of streets, curbs, gutter, sidewalks, and the like— will specially benefit adjoining property, it can create a local improvement district and assess all or part of the cost and expense of the improvements against the benefited property. The City Council by ordinance can issue local improvement bonds to finance such improvements. These bonds are not subject to the debt limitation previously discussed. Local improvement districts and the procedures for financing are discussed in more detail in the Wyoming Statutes 15-6-131 through 15-6-448.

Revenue Bonds

Revenue bonds are payable solely from the revenues of specified income-producing property. These bonds are issued to finance the cost of acquiring, constructing, or improving specific property. Revenue bonds are not subject to the debt limitations specified above. The form, issuance, and redemption of revenue bonds are governed by the various statutes authorizing their use. Generally, before revenue bonds can be issued, the City Council must:

1. Pass an ordinance which describes the contemplated project, estimates its cost and useful life when this is pertinent, and states the amount of bonds to be issued and all details in connection with the bonds; and
2. When required by law, obtain the approval of the voter at a regular or special election (W.S. 15-7-111).

Commercial Paper

Commercial Paper is a debt instrument issued by commercial entities (i.e. IBM) to local governments. Generally, Commercial Paper is not often used by municipalities because of the risk. The risk associated with financing municipal projects through the use of commercial paper is that commercial paper is not backed by the Federal Government but rather it is backed against the perceived future value of a private sector business or corporation. Commercial paper of corporations organized and existing under the laws of any state of the United States can be purchased, provided that at the time of purchase, the commercial paper shall (W.S. 9-4-831(a) xxvi):

1. Have a maturity of not more than 270 days; and
2. Be rated by Moody's as P-1 or by Standard & Poor's as A-1+ or equivalent ratings indicating that the commercial paper issued by a corporation is of the highest quality rating.

FUNDING AND REFUNDING BONDS

As prescribed in the Wyoming Statutes 15-8-101 through 15-8-106, any city or town, without first obtaining the approval of voters, can pay, redeem, fund, or refund its indebtedness when this can be done at a lower interest rate or to the benefit and profit of the city. This can be done when:

1. Any indebtedness not in excess of taxes for the current year was created to restore or repair improvements which were damaged after the city had its annual appropriations; or
2. A court has granted any judgment against the city; or
3. Any other lawful debt is outstanding.

No bonds can be issued unless the governing body first provides for them by ordinance. In general, these bonds must:

1. Be registered, negotiable, coupon bonds;
2. Bear interest at a rate designated by the governing body;
3. State whether the interest is payable annually or semi-annually and the place of payment which can be at the city treasurer's office or any other place specified by the governing body;

4. State the payment date which cannot be more than 30 years after their date of issue;
5. If they are serial bonds or redeemable, state this fact; and
6. Not be sold or exchanged for less than or redeemed for more than their face value plus accrued interest at the time of their sale or exchange or redemption.

In addition, a tax sufficient to pay the interest on the bonds and to redeem them as they come due may be levied and collected annually.

Subject to any constitutional and statutory debt limitations and the provisions of the General Obligation Public Securities Refunding Law (W.S. 16-5-101 through 16-5-119), any city, without an election can refund any public security or securities for one or more of the following purposes:

1. To extend the payment date of all or part of the outstanding public securities for which the payment is in default, or for which there is not or it is certain that there will not be sufficient money to pay either the principal or interest as it comes due;
2. To reduce interest costs or effect other economies; and
3. To reorganize all or a part of its outstanding public securities in order to equalize tax levies.

As used in this act, "public security" means a bond, note, certificate of indebtedness, warrant, or obligation for payment other than a warrant or similar obligation payable within one year after its date of issue, any obligation payable primarily from special assessments, or any obligation payable from specified revenues other than general taxes.

DUTIES OF MUNICIPAL CLERK AND TREASURER

Unless otherwise provided by law, bonds and coupons are signed by the mayor and countersigned by the treasurer and the clerk.

Article 16, Section 8, of the Wyoming Constitution requires that all evidences of debt have a certificate endorsed on them stating that they are issued pursuant to law and are within the debt limit. Wyoming

statutes provide that a public security— bond, not, certificate of indebtedness, or other obligation for the payment of money— can be signed with a facsimile signature so long as one of the official signatures is manually subscribed (W.S. 16-5-408). Facsimile signatures can be used on the coupon.

The city treasurer must keep a bond register which shows the number of the bond, the date of issue, to whom issued, the amount, date of redemption, and payment of interest (W.S. 15-7-105b, W.S. 15-8-102a). Some bond coupon records may be computerized. The date each coupon is paid is stamped on the record. Advance payment of coupons shall not be made.

The city treasurer must cancel the coupons by cutting the word “paid” into them as soon as they are paid. When the bonds are paid, the treasurer must cancel them by having the word “paid” cut in the body of the bond. Bonds and coupons (including any attachments) are retained for two years after the bond issue is paid in full, and are then destroyed.

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.
Balance

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 call 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. The Capital Projects Fund, the Capital Equipment Fund, the Optional 1% #13 Sales Tax Fund, and the American Recovery Act Fund are examples of Capital Funds.

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 \$500 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 special assessments owed to the City from City landowners based on improvements that were made to private property by the local government.

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.

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.

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.

Acronyms and Abbreviations

1% #13 Sales Tax	The thirteenth approval period by voters of an additional one cent sales tax.
1% #14 Sales Tax	The fourteenth approval period by voters of an additional one cent sales tax.
ACH	Automated Clearing House (ACH) is the name of an electronic network for financial transactions in the United States.
ARRA	American Recovery and Reinvestment Act. Approved by U.S. Congress in January of 2009.
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CALEA	Commission on Accreditation for Law Enforcement Agencies
CASA	Court Appointed Special Advocates of Natrona County is a non-profit organization.
CATC	Casper Area Transportation Coalition
CDBG	Community Development Block Grant
CEC	Casper Events Center
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
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
FY	Fiscal Year
GEMS	The City's financial system. A product of Harris Corp.
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
NACA	National Animal Control Association
NCIC	National Crime Information Center.
POS System	Point of Sale System
PSCC	Public Safety Communication Center
RM	Risk Management
UCR	Uniform Crime Reports
VoIP	Voice over Internet Protocol
Weed & Pest	A program by the State of Wyoming for the control of weed and pests. Funded by a designated portion of property taxes.
WWDC	Wyoming Water Development Commission

Outside Agency Requests





CASPER MOUNTAIN FIRE DISTRICT

1000 Lemmers Road

•Casper, Wyoming 82601-9709 •

(307) 259-0329

March 13, 2015

OFFICERS

Chairman

Sam Weaver

Secretary/Treasurer

R. C. Brehm

Board Members

Margo Spurrier
Boardman Schultz
Bill Chambers

City of Casper
Administrative Services Dept
Attn: Cassia Smith
200 North David Street
Casper, WY 82601

RE: Professional Services Contract 2015-2016

Dear Ms. Smith:

It is again time to renew the Professional Services Contract for this year in the amount of \$7500.00.

We again experienced very low fire activity this last year which allowed us to seek additional training as well as repair and upgrade our equipment.

We will again utilize this year proceeds of the professional services contract to assist in servicing the debt for our new tender which we have paid the original balance of \$50,000 to \$30,000.

Should you have any further questions, please feel free to contact me at 259-0329.

Sincerely,

A handwritten signature in black ink, appearing to read "R C Brehm".

R. C. Brehm
Secretary/ Treasurer CMFD

Cc: Kenneth King Chief, City of Casper

1701 East "E" Street
P.O. Box 2046
Casper, WY 82602-2046
tel 307-237-9367
fax 307-472-1842
www.unitedwaync.com

RECEIVED
FEB 24 2016
BY: CW



United Way
of Natrona County

February 19, 2016

Casper City Council
200 North David Street
Casper, WY 82601

Dear Casper City Council:

The City of Casper has graciously provided the United Way of Natrona County with a generous sponsorship of \$3,500 each of the past few years, in support of the Annual United Way Campaign Kickoff Luncheon. The 2016 luncheon will be in September. We anticipate approximately 250 to 300 attendees. As we move forward in preparation, we need to secure funding to help with the associated costs for the event. As in the past, we hold this event without using United Way campaign funding, which is very important to our donors.

The luncheon allows us an opportunity to recognize the incredibly generous donors from our past campaign, along with the Pacesetter Companies for the current campaign. There will be a festive atmosphere as we recognize our corporate and individual donors who are critical to the campaign's success. It strengthens our grass roots effort to raise dollars from the community which in turn helps our partner agencies serve those in need. We are challenged with fundraising in a downturned economy, making this recognition even more important and vital in maintaining relationships with those key companies and individual supporters. During our recent campaign, we were able to remain nearly even with the total fundraising results of the year prior, 1.2 million dollars, and we were also able to maintain relationships with more than 88% of the participating companies and key individual supporters from the year before. The event is critical in keeping our donors connected. A decline in revenue does not only have an impact on United Way, but it also impacts the 28 community agencies who receive funding from us, as well as our ability to support other community programs and activities during the year.

In consideration of the financial conditions facing our community and the City of Casper, we are asking for \$2,500 this year, which is 28% below the amount provided the past few years. We will seek to raise the remaining necessary funds through other means. This amount will keep the City of Casper in our Silver Level Sponsorship for our Community Activities Program which allows us to recognize that support at all of our community events throughout the year, as well as on our website and on social media.

If you have any questions regarding our activities please don't hesitate to contact me. Thank you for considering our request and all of the support the City of Casper and its employees have given to United Way of Natrona County in the past.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Burnett".

Mike Burnett, Executive Director
United Way of Natrona County



RECEIVED
FEB 22 2016
BY: AGD

**Community Action Partnership
of Natrona County**

February 19, 2016

Aspen Creek Office Building
800 Werner Court, Suite 201
Casper, Wyoming 82601
PHONE: 307-232-0124
FAX: 307-232-0145
E-Mail: cap@natronacounty-wy.gov
<http://www.capnc.org>

Mr. V.H. McDonald
200 N. David
Casper, WY 82601

12th Street HCH Clinic
1514 East 12th Street, Suite 201
Casper Wyoming 82601
PHONE: 307-235-6116
FAX: 307-235-0249
E-Mail: hch@natronacounty-wy.gov
<http://www.capnc.org/services/Clinic.html>

Mr. McDonald:

Life Steps Transitional Housing
1514 East 12th Street, Suite 200
Casper Wyoming 82601
PHONE: 307-235-4703
FAX: 307-235-4817
<http://www.capnc.org/services/housing.html>

I have attached our Budget request for FY 2017 and fully understand the budget constraints our community is facing in light of the downturn in our economy. Because our agency and the agencies we subcontract the one cent funds to provide human services, the demand for our services is increasing with the change in economy.

We are already seeing the impacts on the community and the agencies that serve them. Since October 1, 2015, our office has seen an average of 9 new clients a week negatively impacted by changes in the oil and gas industry – all struggling to maintain their housing. The majority of the clients have either lost a job or had a reduction in work hours. Some work(ed) directly for the oil and gas industry, but many are individuals who work in the service industry, especially the food service industry; with fewer people eating out, fewer families are spending their dollars at our local restaurants. This leads to fewer hours on the job or layoffs for employees. We have already spent 52% of our rent and utility assistance budget when we are only 34% into our grant term.

Although this is not the funding provided by City one cent and general funds, I present this information to highlight the pressure the human service system will be under as our economy struggles. City funding supports, in part, six (6) programs in Natrona County that directly serve families suffering from poverty. These agencies are experiencing the same increase in need that Community Action Partnership of Natrona County has seen.

City funding also supports, in part, five (5) programs that serve victims of domestic violence, child abuse, as well as youth delinquency. The Bureau of Justice Statistics states that households that are below the federal poverty line experience twice the rates of household violence, as high income households.



As our economy suffers, we expect to see an increase in Natrona County families experiencing household violence; the victims will be in need of these services.

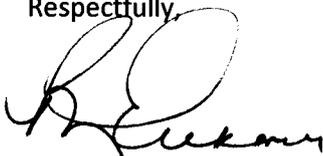
Six (6) agencies funded with City money serve individuals suffering from a disability or major health issue, as well as providing support services to the families of those suffering from a disability or major health issue. Although a downturn in the economy does not directly impact these issues, the stress associated with reduced wages and a movement into poverty does increase the stress already being experienced by the families served by the agencies, increasing the need for the support services provided by these agencies.

As I considered the impact of a 10% reduction in our budget, I also looked at our administrative budget. Community Action Partnership of Natrona County has administrative costs of only 13% of our total budget. City of Casper funding covers 30% of those administrative costs. Thirty percent (30%) is supported with Natrona County general funds, and 40% is covered by federal and state grant awards. We leverage those City Administrative funds by searching and applying for other funding sources that address the human service needs in our community. In FY 16 we leveraged City funds with \$2,194,824 in federal, state, and foundation funding that provides human services to Natrona County residents. The services provided with the leveraged funds include healthcare for homeless individuals and families, transitional and permanent supportive housing, rent and utility assistance, job training and life skills training, child out of home placement prevention, and food and transportation assistance. A reduction in administrative funding will impact our ability to access the same level of additional funding that has so effectively leveraged local dollars.

With all that being said, I fully understand the need to consider reductions. If Community Action Partnership of Natrona County is required to absorb a 10% reduction, our Board of Directors will look at the human services in Natrona County that are eligible to receive City general and one cent funds. The CAPNC board will prioritize service categories based on the updated needs of the community in light of the change in our economy. I anticipate we would reduce the number of subcontracts issued to County human service agencies, rather than reduce contract amounts. We will also examine the outcome data gathered during FY 16 to determine the most cost and outcome effective agencies. As in the past, we will apply outcome data to the application review and award process when determining which agencies receive City funding.

I hope this information assists you in your efforts to tackle the budget for FY 17. If you need additional information, do not hesitate to contact me.

Respectfully,



Brenda S. Eickhoff
Executive Director

FY 2017 CITY BUDGET REQUEST SUMMARY

<u>City Funding</u>	<u>FY 16 Budget</u>	<u>FY 17 Request</u>
General Fund	\$ 116,166	\$ 116,166
1% Funding	<u>\$ 214,740</u>	<u>\$ 214,740</u>
	\$ 330,906	\$ 330,906
<u>Other Funding</u>		
Natrona County General Fund	\$ 116,166	\$ 116,166
Natrona County 1%	\$ 87,500	\$ 87,500
Other (Federal, State, Private and Program Income)	\$ 2,342,852	\$ 2,455,464
TOTAL COMMUNITY ACTION BUDGET:	\$ 2,877,424	\$ 2,990,036



February 19, 2016

RECEIVED
FEB 22 2016
BY: AGD

City of Casper
The Honorable Mayor Daniel Sandoval
Casper City Council Members
c/o Administrative Services Department
Attn: Cassia Smith
200 N. David Street
Casper, WY 82601

Dear Honorable Mayor Sandoval and Casper City Council members;

Please accept this letter as the Casper Area Chamber of Commerce's request to continue the Professional Services Contract to manage and operate the official Visitor's Center for the Casper area.

The Chamber is happy to provide outstanding service to the visitors of our area and plan to continue providing an excellent visitor experience in the future.

In response to your letter dated January 21, 2016, soliciting requests for continued funding by the City of Casper, I am requesting an allocation of \$45,000, for the 2016-2017 fiscal year for the operation of the Visitor's Center.

Currently, the operation of the Visitor's Center requires 1 full-time employee and 2 part-time employees With a total operating budget of \$84,263.97, of which payroll and benefits total approximately \$48,599.00, the \$45,000.00 request for continued funding represents 54% of the total. The shortfall has historically been subsidized by the Casper Area Chamber of Commerce through membership dues as well as event related revenue. The Casper Area Convention and Visitors Bureau has also provided funding in the amount of \$18,000 in 2013, \$ 23,000 – 2014 and most recently \$30,000 – 2015. These sponsorships are not guaranteed and must be applied for annually, thus eliminating our ability to budget or plan for more than 12 months at a time.

It is the hope of the Board of Directors and myself that we are able to secure full funding of the Visitor Center in the amount of approximately \$85,000.00 in order to maintain the quality of service and the hours our visitors have come to appreciate and expect.

Until we receive information relating to the level of funding from the Casper Area Convention and Visitors Bureau, we are unable to provide you with days and times of operation of the Visitor Center. The staffing levels noted above will more than likely need to be adjusted, as well, to meet with the \$45,000.00 funding level from the City of Casper.



As stated above, the Chamber is honored to provide a great experience to the visitors of the Casper area and we look forward to continuing this service long into the future. The Visitor's Center staff members promote local businesses and attractions, increasing the dollars spent by tourists. Thank you for allowing us the opportunity to be the "front door" to our community, a win-win for all concerned.

In appreciation of the past support of the City, the Chamber will continue to provide the City of Casper with benefits designating the City of Casper as a Diamond member of the Chamber, the second highest level of membership. The membership benefits extend to ALL departments of the City. \$4,500 of the City's funding will be applied to this membership level.

The Casper Area Chamber of Commerce and Visitors Center Board of Directors and I thank you in advance for the opportunity to present this application and appreciate any consideration City and City Council members can give to our request.

Sincerely,

A handwritten signature in black ink that reads "Gilda Lara". The signature is fluid and cursive.

Gilda Lara
Executive Director

Cc: Mr. V.H. McDonald, City Manager



475 S. Spruce St
 Casper, WY 82601
 Phone: 307-235-9340
 Fax: 307-237-2036
 www.casperhealth.com

RECEIVED
 FEB 22 2016
 BY: AGD

February 19, 2016

Mr. V.H. McDonald, CPA
 City Manager, City of Casper
 200 North David Street
 Casper, Wyoming 82601-1815

Re: FY17 Budget Request and Budget Synopsis

Dear Mr. McDonald:

Please find the enclosed proposed budget for the Casper-Natrona County Health Department for fiscal year 2017. We are requesting a total of \$540,000 from the City of Casper, which represents a 10% cut from the \$600,000 provided to the Casper-Natrona County Health Department by the City of Casper in fiscal year 2016.

In fiscal year 2016, three programs within the Casper-Natrona County Health Department received city tax revenue dollars: Administration (including general administration expenses, Board of Health expenses, and building expenses), Adult Health Nursing (home health services provided to older adults), and Environmental Health (health inspection programs).

Program/Budget	City Funds Allocated	County Funds Allocated
Administration	\$279,035.74	\$279,035.73
Adult Health Nursing	\$121,922.64	\$171,922.64
Environmental Health	\$199,041.62	\$199,041.63
Total	\$600,000.00	\$650,000.00

Other programs within the health department, including: Public Health Preparedness, Maternal and Child Health, Disease Prevention Clinic (STD/Family Planning/Immunizations/Tuberculosis Control), HIV Case Management, Wyoming AIDS Education and Training Center, CPR Program, and Medical Reserve Corp were all funded in fiscal year 2016 via a combination of federal, state, and fee-for-service monies. I have attached the 2014 Annual Report, which summarizes our programs, services, and outcomes. We are still currently working on the 2015 Annual Report, and hope to have that completed in April.

For fiscal year 2017, we propose to allocate city funds into five programs, which include Administration, Adult Health Nursing, Environmental Health, Family Planning, and Maternal and Child Health (mom/baby nurse home visitation program). Similarly to fiscal year 2016, the remainder of the department's programs are funded by federal, state, and fee-for-services dollars in fiscal year 2017. These programs include: Public Health Preparedness, Maternal and Child Health, Disease Prevention Clinic (STD/Immunizations /Tuberculosis Control), HIV Case Management, Wyoming AIDS Education and Training Center, CPR Program, and Medical Reserve Corp. The funding requested is critical for our department to provide basic public health infrastructure and capacity and ensure the provision of mandated public health services.

Program/Budget	City Funds Allocated	County Funds Allocated
Administration	\$222,026.11	\$280,0163.89
Adult Health Nursing	\$61,045.00	\$61,045.00
Environmental Health	\$194,614.41	\$199,153.59
Family Planning	\$59,219.59	\$0.00
Maternal and Child Health	\$3,094.89	\$25,029.52
Total	\$540,000	\$585,000

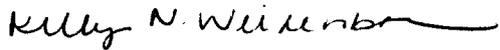
Further budget cuts would most deeply affect our Adult Health Nursing program, which is not a mandatory program per statute and which has limited sources of revenue. This program currently provides home health case management services to Medicaid Waiver clients and also provides skilled nursing services (RN and certified nursing assistant [CNA] services) to Medicaid Waiver clients, clients covered under the Veterans Administration, and to a small group of patients who lack other options for home health care (i.e., low income, uninsured, etc.). In April 2016, we will be unable to continue to provide services to veterans due to federal changes regarding requirements for service agencies serving veterans. Furthermore, the Adult Health Nursing program is facing substantial changes to how we provide services to Medicaid patients in the upcoming fiscal year due to a federal mandate coming out of the Centers for Medicare and Medicaid (CMS). This mandate, called "Conflict Free Case Management", coupled with cuts to our tax revenue will cause our department to make hard decisions regarding the scope of the home health services that we provide to the community. Notably, our home health skilled nursing services are at risk, and we would be faced with a reduction in staff and reduction in the number of clients this program is able to serve. Skilled nursing services are not currently revenue generating, and the federal "Conflict Free" mandate, which is effective July 1, 2016, limits which Medicaid Waiver clients we would be able to provide skilled nursing services. The proposed budget anticipates a loss of the skilled nursing services and a subsequent reduction in staff (3 FTEs).

In anticipation of declining tax revenues, I have chosen to not fill three positions that were vacated in the past six months. Those three positions consisted of 1 clerical position in Administration and 2 full-time RN positions (1 FTE clinic, 0.5 FTE Maternal and Child Health, and 0.5 FTE Adult Health Nursing). The cost savings due to attrition (salary and benefits only) is approximately \$180,000.

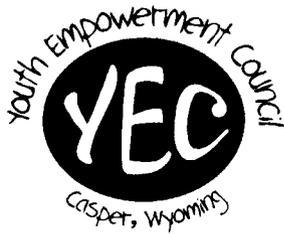
My department's leadership is continually looking to make our programs more self-sufficient. We have recently implemented fee schedule changes in our clinic, asking clients to take more ownership in their health care while still offering discounted services based on income. We are currently examining fees in our Environmental Health program to recoup the costs of inspecting and re-inspecting establishments, especially those that are consistently non-compliant. We are seeking additional sources of revenue such as project-specific grants, and we are engaging in negotiations with our vendors to reduce our most expensive material costs (i.e., immunizations, medications, medical supplies, etc.). The costs of providing all of our services are continually increasing and the demand for our services is also increasing.

In sum, the Casper-Natrona County Health Department has anticipated decreases in tax revenue and have already reduced our workforce by three staff positions in the past six months, creating a budget savings of \$180,000 per year for salaries and benefits alone. We are anticipating further reduction in staff, particularly in our Adult Health Nursing program, which is a non-mandated public health program. The scope of our services under this program are being carefully examined due to the federal "Conflict Free Case Management" mandate, and our home health skilled nursing services are at risk. Ultimately, reductions in our overall department budget affect the number of staff we can employ, which in turn affects the number of clients we are able to serve. As our services are scaled back, the community will face more residents who are unable to access care and who end up in more expensive health care venues, like the emergency department. If you have additional questions, please contact me at (307) 577-9722 or at kelly.weidenbach@cnchd.org.

Sincerely,



Kelly N. Weidenbach, DrPH, MPH
Executive Director



February 4, 2016

City of Casper
Administrative Services Department
Attn: Cassia Smith
200 N. David Street
Casper, WY 82601

RECEIVED
FEB 19 2016
BY: AGP

Request for Funding for Fiscal Year 2016-2017

Dear Mr. V. H. McDonald,

My name is Laurel Mahoney. I am the new coordinator for the Youth Empowerment Council (YEC) at Mercer Family Resource Center. I would like to sincerely thank you, on behalf of the Youth Empowerment Council (YEC), for your continued support and faith in YEC. In the past few months I have learned how important this community organization is to the youth in our community. This program would not be successful without your dedication and belief in this one of a kind, youth led organization. Please accept this letter as our request for funding in the amount of \$25,000 for the 2016-2017 fiscal year. With consideration of the current economic climate we are not asking for an increase in funding.

YEC is also currently facing uncertain times in funding for our program, as the entire community is hurting from the current economic climate. In previous years, YEC was fortunate to be supported by the Natrona County Prevention Coalition (NCPC) in the amount of \$2,000; however, due to budget cuts, NCPC has been unable to support YEC with any financial contributions. The State of Wyoming has supported YEC annually with \$15,000; however they are unsure if prevention program funds will be available in the upcoming fiscal year. We also hope that NCSD #1 will again support us with funding of \$10,000. In the past, the Blue Envelope Health Fund was able to provide YEC with \$15,000. This year YEC will benefit \$5,000 from the agency grant award. The Community Promotions grant has once again been restructured, making YEC ineligible to receive funding for our annual ski day. We have been extremely fortunate to receive these funds in the past, although last year the expenses of ski day exceeded the amount we were awarded. YEC has also sought private donations and agency fundraising to support deficits.

The annual ski day is an event that is open to all youth within our community, not just participants of YEC. Participants of this event are provided (free of charge) rental ski or snowboard equipment, lessons for the activity of their choice, lunch, and transportation. Traditionally many of the youth who participate in this event are only able to participate because the event is of no cost to them. Members see the value of providing such events and opportunities to the youth in our community, who do not otherwise have the chance

to ski or snowboard. YEC plans to continue to do so despite decreased funding, as it is also a recruiting opportunity. The funding from the city has been extremely vital to the success and overall function of the program, especially when expenses exceed grant funding.

Since I have started my position as the coordinator, YEC has continued to grow successfully with an average of 5 new members each month, and a total of 60 new members. Currently, YEC has over 90 youth as registered members, has consistent attendance weekly of 25-30 youth, and has provided over 1,674 contact hours. An additional 2,037 service hours are provided for outreach presentations. On a monthly average, YEC is actively involved in three community events, whether it is fundraising, volunteering, presenting at schools, or having representation at community events. Youth who participate in the Council are dedicated to making our community a place where all youth are welcome and know they are heard. The makeup of the Council is diverse and we continue to reach out and draw members from all over the county. There are youth represented from every middle school and high school in Casper, including the alternative schooling options.

YEC members choose their focus according to the areas they feel are important for change. YEC has focused on supporting many socio-political competencies in the past and continue to do so. Socio-political development, social and community problem solving, decision making, and community well-being have all been addressed. With the recent change in coordinators, YEC is developing in other areas as well. A new "You Are Beautiful" campaign is developing to help youth with self-confidence and leadership skills, and YEC has a huge focus on social issues that are affecting teens. YEC continues to be the voice for the youth of Natrona County.

Youth from all walks of life and backgrounds feel they have an advocate in the Council. It is a safe place for young people to come and voice concerns, learn valuable leadership skills, and see their ideas come to fruition. Currently, YEC reaches out and touches the lives of many youth. YEC is accomplished in the following subcommittees: Suicide Prevention Awareness Team, Bullying Awareness Team, Substance-Free Event Planning, Fundraising, and the "You are Beautiful" campaign. It is these core sub-committees that are working hard to promote healthy and strong youth in our community.

Over the last five years, the YEC Suicide Prevention Awareness Team (SPAT) has maintained a consistent presence in the city and county schools. In 2014-2015, SPAT was able to educate 1,860 students in Natrona County on suicide prevention. In this 2015-2016 mid-year, we have already presented to 1,184 youth! YEC is actively reaching out to all the middle and high schools to continue their efforts of suicide prevention awareness. These presentations give our youth the tools to recognize warning signs, risk factors, and protective factors for suicidal behaviors, as well as provide guidance when a friend or family member may be in crisis. 91% of survey respondents reported feeling more informed about teen suicide. YEC recently received thank you cards from students at Dean Morgan that expressed appreciation for the presentations and the impact it had on them. Many of them thanked us for teaching the warning signs and red flags so they

knew how to help their friends. One in particular commented on their personal loss of a family member to suicide stating, "You guys have survived, so you showed me I can too." Another read, "I swear if you wouldn't have come in here the day you did and talk to us I might not have my friend here today.....I really hope you never stop this program."

In the past, YEC has been asked by NCSD #1 to develop a peer to peer anti-bullying presentation to educate students on the potential harm and risks associated with bullying. YEC has followed through with this request, and in addition to the SPAT team, YEC has the Bully Awareness Team (BAT). This is YEC's newest peer to peer presentation that focuses on recognizing bullying, what someone can do about it, the effects of bullying, and educates the youth on the different types of bullying. We partner with Deputy Michael Scott of the NC Sheriff's Department, and have presented to students on bullying awareness at Dean Morgan Junior High, Cottonwood Elementary, and will be presenting at CY Middle School. YEC has presented to 185 peers and is actively working on getting into all of the elementary, middle, and high schools regarding bullying prevention.

YEC has participated and partnered in several additional events that bring awareness to the needs in our community, as well fundraised to support these causes. YEC is requesting funds this year as we have continued to consistently grow and broaden our outreach in the community. We are well aware, and respect the financial issues that the city faces during these economic times, and we are grateful for the support we have received. As YEC is growing, we now face our own set of financial issues and uncertainties. We are hoping that the city can help with the same amount funded to YEC in the last fiscal year 2015-2016.

The City of Casper has been one of YEC's strongest and most reliable supporters since it first began. We are not only grateful, we are also honored to have the city's unwavering support. Thanks to your contribution, these youth (our community's most important asset) have a voice. Because of you, the youth of Casper have an active role in civic engagement, social and political change, social issues, and community responsibility. Again, thank you for your continued belief and support in this most vital youth program. Please do not hesitate to contact me if you have any questions, concerns, or need additional information.

Supporting Our Youth,

Laurel Mahoney
YEC Coordinator
Mercer Family Resource Center
307-233-4263

Youth Empowerment Council's mission is to reach out to the community, volunteer, and to provide leadership opportunities to our youth. YEC is led by the youth for youth.

Central Wyoming

Senior Services

1831 East 4th Street
Casper, Wyoming 82601
Phone: (307) 265-4678

February 1, 2016

City of Casper
Administrative Services Department
Attn: Cassia Smith
200N David St.
Casper, WY 82601

RECEIVED
FEB 11 2016

BY: AGP

Dear Ms. Smith;

Central Wyoming Senior Services plans to request funds for the next fiscal year in order to continue to provide services to Casper’s seniors. We do understand the fiscal reality this year and have reduced our request by 15% from \$50,000.00 down to \$42,500.00. Our clients have survived the cycles in Wyoming and can be adaptable when necessary.

The \$50,000.00 we received last year helped offset the cost of raw food served to our clients in addition to being considered local match for many of our grants. Each dollar allowed us to access at least 3 additional dollars. Although the funding was spent of raw food the benefits of our program go far beyond nutrition. We know that people come to eat but then stay for the activities and health promotion and socialization.

Some details of the expenditures follow:

Outputs Central Wyoming Senior Services

Congregate Meal Program Annual Figures						
Eligible Meals Served	Unduplicated Clients	Units of Nutritional Education	High Risk Clients Served	Clients in Poverty	Clients Living Alone	Minority Clients
53204	1361	192	220	299	416	27

Supportive Services					
Health Services-4th Quarter only		Socialization Services 4th Qtr		Support Services 4th.	
Clients	Units	Count	Units	Count	Units
99	1177	297	3161	208	1759

Disease Prevention & Health Promotion- Tracked as III D			
Exercise 4th Quarter	Treatment and Prevention 4th Q.		
Clients	Units	Clients	Units
19	155	84	462

Disease Prevention & Health Promotion-Tracked as Other- Annual					
Exercise		Health Information Fair		Health Screening	
Clients	Units	Clients	Units	Clients	Units
50	1400	245	450	82	3936

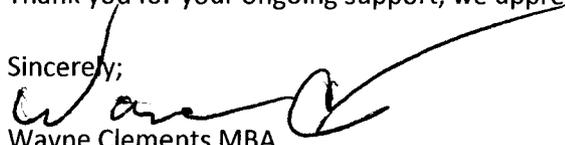
Family Caregiver Support 4th Quarter						
Information	Assistance & Case Mgt.		Respite Care		Supplemental service	
Units	Clients	Units	Clients	Units	Clients	Units
17	9	34	4	78	7	178

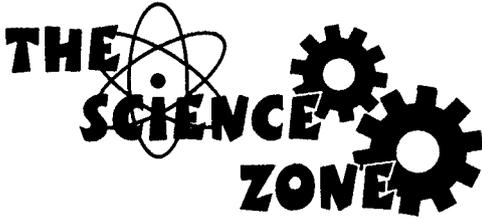
WyHS (Wyoming Home Service--Community Based In-Home)							
Lifeline		Aide Services		Homemaker		Respite/Case Mgt.	
Clients	Units	Clients	Units	Clients	Units	Clients	Units
3	24	9	529	155	5622	165	675

The Senior Center helps Casper Residents to stay in their own homes rather than being admitted to a higher (and more expensive) level of care. We also help reduce emergency calls by our health screening and community based support activities.

Thank you for your ongoing support, we appreciate it.

Sincerely;


Wayne Clements MBA
Executive Director



The Science Zone
111 W. Midwest Ave.
Casper, WY 82601
(307) 473-9663
TheScienceZone.org

RECEIVED
FEB 11 2016

BY: AGD

City of Casper
Administrative Services Department
Attn: Cassia Smith
200 N. David Street
Casper, WY 82601

February 5, 2016

Dear Council Members,

Science education is crucial to the development and longevity of our region. Our community and state rely heavily on experts within the scientific community. Making science fun and interesting to children at a young age is paramount to their continued interest and learning later in life.

At the Science Zone we strive to enhance the lives of the children and families within our community by providing informal science education opportunities. We provide after school classes, summer camps, field trip opportunities, community outreach, special events, and have a museum full of fun and educational exhibits designed to teach and inspire young minds.

We have continually seen growth each year in our attendance. In 2015 we saw our attendance increase an average of 11% from the previous year, and finally broke 30,000 visits to our museum, we also serve thousands more through our outreach and offsite efforts around our community as well. So far in 2016 we have seen steady growth that will hopefully continue well into the future. In order to continue this trajectory we're planning to do some additional hiring, and are anticipating our expenses to increase by at least 25%. In light of the economic climate we are all faced with, we will not be increasing our request for 2017. We are requesting \$25,000.00 to help offset the operational costs we incur over the course of the year.

Our museum is able to continue operating from the generous contributions made by foundations, private donors, city support, grants, and admission to our museum, and fees for our camps and classes. We are always seeking new ways to fundraise and ascertain support for our organization, however, we have also built strong relationships with organizations like the City of Casper who has been integral with helping us achieve our mission and goals. Providing the services we do to the community is a privilege we are fortunate to have.

Thank you for your past and continuous support of our organization. I'd like to welcome each of you to visit the Science Zone and see our new exhibits with your friends and families. Please contact us at (307) 473-ZONE or steven.schnell@thesciencezone.org for more information.

Sincerely,

Steven Schnell
Executive Director





1656 East 12th Street
Ph: 307-577-5718 Fax 307-577-5716

RECEIVED
JAN 29 2016
BY: _____

BOARD OF TRUSTEES

**GARY LATHROP
PRESIDENT**

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**DOANNE WENBERG
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JANET SOWELL

**STACY NELSON
EXECUTIVE
DIRECTOR**

**Youth Crisis
Center, Inc.**

PROVIDING
EMERGENCY
SHELTER, CRISIS
INTERVENTION,
AND GROUP HOME
SERVICES TO
YOUTH AND THEIR
FAMILIES

January 25, 2016

City of Casper
Administrative Services Department
Attn: Cassia Smith
200 North David Street
Casper WY 82601

Dear Ms. Smith,

The Youth Crisis Center, Inc. (YCC) respectfully requests \$60,000.00 for professional services provided by the Youth Crisis Center, Inc. for fiscal year 2016-2017.

The City of Casper has provided invaluable support to YCC since its inception over 30 years ago. Funds granted support our mission of providing services to the children in our community. The crisis center provides shelter, food, crisis intervention counseling, transportation to school, 24 hour supervision and an alternative to jail for those adolescents requiring minimal court intervention. YCC also provides long term group home services for adolescents from 10 years old to 18 years old who are working towards family reunification or independent living.

Similar to previous years, YCC has been one of the most utilized centers in the State of Wyoming. During fiscal year 2014/2015, YCC provided 2,550 days of service to 499 children and 2,521 days of service to 19 adolescents in our group home program.

One of the primary purposes of YCC is not *only* to provide emergency crisis intervention to families, but also to prevent families from becoming involved in the court systems. Crisis centers assist with prevention by meeting with families and helping them identify the reasons for placement. Crisis center staff then provide referral information to the families for services in the community. Beginning July 1, 2015, YCC began tracking more specific information to reflect the services YCC provides. During the first six months of the fiscal year, YCC provided 1,387 days of crisis services to 239 children and facilitated 200 family meetings. Please review the Compilation of Stats enclosed with this letter, which includes demographic information, reasons for placement, discharge information and referrals made to the children and their families during the first six months of our current fiscal year.

Thank you for assisting the Youth Crisis Center, Inc. to provide these much needed services to youth in our community.

Please let me know if you have any questions or concerns.

Sincerely,

Stacy M. Nelson, Executive Director
smnelson@bresnan.net



Community Partner

City of Casper
FY 2016-2017 Budget Funding Request

RECEIVED
FEB 16 2016
BY: _____

NAME OF ORGANIZATION:

Children's Advocacy Project, Inc.

MAILING ADDRESS:

350 North Ash Street
Casper, WY 82601

CONTACT INFORMATION:

Heather Ross, Executive Director
heather@childrensadvocacyproject.org
(307) 232-0159 Office
(307) 232-0163 Fax

TYPE OF ORGANIZATION:

501(c) 3 Private, Non-Profit Organization
Tax Exempt ID # 20-5891831

AMOUNT OF FUNDING REQUESTED: \$ 40,000

The City of Casper has been funding CAP at \$30,000 since 2008. Last year was the only time CAP requested an increase in support. CAP received an increase from \$30,000 to \$40,000 for the last fiscal year. The increase in funds was due to the substantial increase in CAP services and the need to hire staff to meet those needs. We are hopeful the City will be able to continue providing support at this level again this fiscal year.

ATTACHMENTS:

- Liability Insurance
- Board Membership List
- Past & Current Fiscal Year Budgets
- Audit Financial Statements

CAP SERVICES PROVIDED TO NATRONA COUNTY:

- Providing Forensic Interviews Since 2002
- 2015:
 - Completed a Total of 323 FI's
 - CAP Conducted 172 Forensic Interviews for Natrona County
 - Conducted 113 FI's for Casper Police Dept.
- City of Casper FI's Accounted for 53% of Total FI's in 2015
- CAP requests 7% of Overall Budget Support

