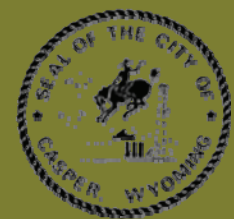


# FY 2018 Adopted Budget



**City of Casper, WY**

July 1, 2017—June 30, 2018



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# City Council



Back Row: Dallas Laird, Bob Hopkins, Jesse Morgan, Charlie Powell, Vice President Ray Pacheco  
Front Row: Shawn Johnson, Amanda Huckabay, Mayor Kenyne Humphrey, Chris Walsh

**Kenyne Humphrey, Mayor**

Ward III

Term expires 1/8/19

**Ray Pacheco, Vice President of Council**

Ward III

Term expires 1/8/19

**Bob Hopkins, Councilmember**

Ward I

Term expires 1/5/21

**Amanda Huckabay, Councilmember**

Ward I

Term expires 1/5/21

**Jesse Morgan, Councilmember**

Ward I

Term expires 1/1/19

**Shawn Johnson, Councilmember**

Ward II

Term expires 1/8/19

**Dallas Laird, Councilmember**

Ward II

Term Expires 1/8/19

**Charlie Powell, Councilmember**

Ward II

Term Expires 1/5/21

**Chris Walsh, Councilmember**

Ward III

Term Expires 1/5/21

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, 2016**. 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, 2016**

*Jeffrey R. Enow*

Executive Director

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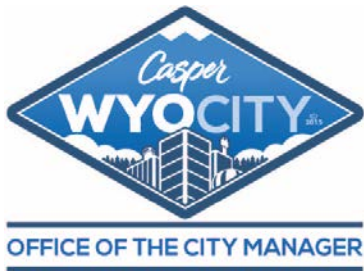
## FY 2018 Proposed Budget Executive Summary

The following are highlights of the FY 2018 Proposed Budget:

<u>Item</u>	<u>Amount</u>	<u>% Change From Prior Year Budget</u>
○ Total Revenues (Citywide, Net of Inter-fund Transactions)	\$128,070,148	5%
○ Total Expenses (Citywide, Net of Inter-fund Transactions)	\$128,163,002	-30%
○ Net Impact (Citywide)	-\$ 92,854	99%
○ Decrease in General Fund Revenues	-\$ 2,854,449	-6%
○ Increase in General Fund Operating Expenses	\$ 591,735	1%
○ Decrease in Sales Tax	-\$ 1,425,705	-8%
○ Increase in General Fund Transfers Out	\$ 371,935	6%
○ Increase in Use of Unallocated General Fund Reserves	\$ 3,395,898	296%
○ Reduction in Planned Reserve Usage for Operations	-\$ 634,058	-55%
○ Reduction in Transfer from Special Reserves	-\$ 1,000,000	-100%
○ Reduction in Lottery Proceeds	\$ 305,891	-57%
○ Health Insurance Increase funded by City	\$ 830,822	100%



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# CITY OF CASPER

200 N. David Street  
Casper, WY 82601-1862  
Phone: (307) 235-8224  
Fax: (307) 235-8313  
[www.casperwy.gov](http://www.casperwy.gov)

June 20, 2017

To Her Honor, the Mayor, City Council Members, and Citizens of Casper:

Pursuant to the requirements of Section 16-4-104 of the Wyoming State Statutes, as amended, I am pleased to submit to you the City of Casper's FY18 Proposed Budget. The proposed City budget totals \$128,363,002, net of inter-fund transactions. This budget is set to be adopted at a public hearing on June 20, 2017. It is submitted to serve as the policy and operational guide for the City for the upcoming fiscal year, which begins on July 1, 2017 and ends on June 30, 2018.

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 its revenue resources, primarily the very important Optional One Cent Sales Tax. Improvement, expansion, and maintenance of all types of Capital Assets is essential to provide the level of services expected from the community. Also included in the budget for some Capital Funds and some General Funds is funding provided to agencies and organizations within the community who provide additional services not already directly provided by the City.

## **RECAP OF FY 2017**

This is the second fiscal year in a row that continues to be a challenge. Oil and natural gas prices continue to be too low to spur economic growth while the coal and uranium industries continue to struggle. 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 January, up from 4.5% two years ago. General sales tax receipts for Casper through April were 7.5% less than projected.

The FY 2017 General Fund Budget included the planned spending of \$1.1 million in reserves. It is estimated that the City will be close to the budget regarding reserve spending by the end of FY 2017. Unfortunately, revenues are anticipated to be \$2M less than budgeted.

This revenue shortfall has been managed through a \$2.1M reduction in expenditures. Various strategies have been employed to achieve these cuts. Capital spending is no longer being supported by the General Fund; this support amounted to \$5.6 million in FY 2016 but was eliminated in FY 2017 and it will not be restored in FY 2018. A hiring freeze has been in place for two years, so most non-public safety full time positions are not being filled as they become vacant. Non-public safety out-of-state travel and

training has been eliminated unless specifically approved by the City Manager. Efforts to share services within the organization are ongoing. Short term vacancies of budgeted positions have also reduced anticipated expenditures.

## **FY 2018 Proposed Budget**

### **Overview**

The FY 2018 Proposed Budget represents a continuation of reducing costs to better match the resources available. The challenge is that the community's service needs do not change appreciably unless there are large changes in population. A corollary of that situation is that maintenance costs are fixed for most of the City's buildings and infrastructure. Assets like streets and parks require regular maintenance, and the options to cut costs in these areas are limited so long as these assets exist.

### **Long-Term Financial Planning**

Continued significant declines revenues have highlighted the need to shift our focus to long term financial planning. Long term planning must always be part of local government management regardless of economic condition, but the need becomes greater during times of economic change. Staff has developed a ten year plan that models revenue, expenses, reserve balances, 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 a way for management to gradually adjust operations so that new, sustainable levels of service can be found without sudden impacts to the citizens, city staff, or municipal infrastructure.

One of the actions taken to allow the long term plan to be executed was adjusting the required reserve level to a minimum of two months (16.67%) of General Fund expenses. Government Finance Officers Association (GFOA) includes in their Best Practices a recommendation to maintain reserves at a minimum of two months (16.67%) of General Fund revenues or expenses, whichever is more predictable. This change to align City with GFOA Best Practices will allow a measured long term change to new service levels without requiring short term, radical changes.

Dramatic cuts to capital funding were made in the prior two budget years, and the magnitude of those cuts has been increased for FY 2018. In the short term, these cuts have helped to shield the City's operational budgets from the impacts of these reductions in revenue. In the upcoming fiscal year, basic city operations will also be shielded by an even greater drawdown of municipal reserves. The drawdown of reserves was anticipated. Still, the reliance on reserves is inherently unsustainable without an eventual increase in revenue and/or a reduction in spending.

The accelerated draw down of reserves, as presented in this Proposed Budget, constitutes an amendment to the Long-Term Financial Plan. Continuous tracking of reserve levels will continue to be a priority in the upcoming months and years. The Long-Term Financial Plan contains early results of our tracking and can be found on page 17 of this budget book.

## FY 2018 Highlights

The following are highlights of the FY 2018 Proposed Budget:

<u>Item</u>	<u>Amount</u>	<u>% Change From Prior Year Budget</u>
○ Total Revenues (Citywide, Net of Inter-fund Transactions)	\$128,070,148	5%
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○ Reduction in Lottery Proceeds	\$ 305,891	-57%
○ Health Insurance Increase funded by City	\$ 830,822	100%

## FY 2018 Details

### FY 2018 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 2018, the amounts to be received, respectively, are \$2,049,504 and \$2,075,172, the same as FY 2017.

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 \$3,348,733 in FY 2018. In previous years, the City used some or all of the Above-the-Cap funds for Capital Projects, but this practice has been changing over the last few

years as the need for operational funding has increased. It is recommended that the Above-the-Cap mineral payments continue to be used for General Fund operations in the upcoming year.

The Above-the-Cap funding is of particular concern now because the State funded this resource through expenditure of State reserves. The receipt of any Above-the-Cap funding in the years beyond FY 2018 has become increasingly doubtful.

### **General Sales Taxes**

The decline in General Sales Tax revenue stems from a general weakness in most sectors of the economy, but the largest decrease is in the energy related sector. In particular, the Mining sector decreased by 17% after a 74% decrease during FY 2016. The forecast for FY 2017 is \$1.3 million, or 7.5%, less than budget. The FY 2018 budget is \$15.5 million, a \$0.2 million or 1% decrease from the FY 2017 estimate. Sales Tax receipts have continued to decrease in recent months, with April's sales tax receipt being the lowest so far since July 2016. Given this trend, it would be difficult to forecast an increase in FY 2018 for this category.

### **Fuel Taxes**

Fuel Tax revenue for FY 2018 consists of \$1,176,089 of Gasoline Tax and \$616,432 of Special Fuels Tax. In total, this represents a 1% decrease from the previous budget.

### **Property Taxes**

Property Tax revenue is forecasted to be \$4,128,000 for FY 2018, a decrease of \$172,000 or 4% from the FY 2017 estimate. The decrease is based on current economic conditions, including recent home sales data, resulting in stagnant property values.

### **Franchise Fees**

Franchise fees are collected from for-profit utility companies in return for access to the City's rights of way. Franchisee revenue is expected to be \$3,552,693. This represents a \$103,339 or 3% decrease from previous budget. Actual revenue from electric, gas, and cable franchise fees are all estimated to be less than budgeted for FY 2017.

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 was a new revenue source in FY 2017. Lottery revenues are collected by the State and then distributed to cities and counties. The amount given to a particular city or county is determined by its percentage of sales relative to the entire state. The City of Casper has forecasted its share to be \$227,767 for FY 2018 based on FY 2017 results.

## **Permits**

License and Permit revenue is forecast to be \$793,032, a 4% decrease from the FY 2017 budget. Most licensing revenue is driven by building permits and contractor licensing. A decrease is expected because there are not any known, large projects that would increase the revenues in this category.

## **Charges for Services**

The budget in this area is \$4,119,724 and represents a 4% increase from FY 2017 budget. Interdepartmental Fees, charges made by the General Fund to other funds, increased for a variety of reasons. Included is the assigning of Human Resources costs to Property and Liability and Health Insurance Funds as those funds will still receive services from Human Resources. Interdepartmental revenue for the Engineering Division will also rise in FY 2018, due primarily to service charges that are charged back to specific capital projects.

## **Interest Rates**

For FY 2018, interest income is forecast to be \$304,117. The Federal Reserve Bank raised the Federal Funds rate in March of 2017 by 0.25% and additional increases are anticipated within the next year. However, interest rates are historically low resulting in the City's Perpetual Care Fund being unable to generate enough interest income to provide the operating subsidies to certain funds.

The Perpetual Care fund was established with One Cent funding, and it was intended to function like a trust fund for One Cent facilities. The principal of the fund would be deposited and never withdrawn, but interest earned on that principal would be spent to repair or subsidize One Cent facilities. In prior years, when interest rates were higher, the Perpetual Care Fund was able to create significant revenue from its large principal balance. More recently, low interest rates have greatly reduced revenue. This lack of interest revenue has forced the General Fund make up the difference with other revenue.

## **FY2018 Expenditures**

### **Personnel-Staffing**

Total full-time staffing is budgeted to decrease in FY 2018. Full time City staffing has been reduced from 517 to 501. A large portion of the reduction derives from Casper Events Center. Spectra Arena Management began operating the Casper Events Center in October of 2016. This resulted in the reduction of twelve full time positions within the City. It is important to remember the City is still subsidizing the operations of the Events Center for all costs including personnel. A citywide hiring freeze has been in place for two years, so as employees leave employment with the City, vacancies are not filled except for public safety positions or critical positions that are specifically approved by the City Manager.

The following vacated positions were not re-budgeted in FY 2018:

- General Fund
  - Finance
    - Budget Administrator
    - Administrative Analyst
  - Code Enforcement
    - Code Enforcement Supervisor
  - Fire
    - Community Risk Reduction Officer I
    - Community Risk Reduction Officer II
  - Engineering
    - City Engineer
  - Streets
    - Assistant Public Services Director
  - Cemetery
    - Equipment Operator
  - Fort Caspar Museum
    - Museum Curator
  - Parks
    - Municipal Worker I
- Casper Events Center
  - Leisure Services Director (Position not transitioned to Spectra)
  - Administrative Support Tech
  - Administrative Assistant II
  - Audio Visual Tech
  - Box Office Supervisor II
  - Event Specialist
  - Food and Beverage Superintendent
  - Assistant Food and Beverage Superintendent
  - Maintenance Crew Leader
  - Maintenance and Technical Specialists
  - Marketing Promotions Specialists
  - Operations Supervisor II
- Casper Recreation Center
  - Recreation Supervisor II
  - Custodial Maintenance Worker II
- Aquatics
  - Custodial Maintenance Worker I
- IT
  - IT Technician II

The following positions were approved by the City Manager to be added during FY 2017 and are included in the FY 2018 Proposed Budget:

- General Fund
  - Municipal Court

- Customer Service Representative (reclassified from Part Time to Full Time)
- Police
  - Lieutenant
  - Community Services Officer
  - Police Support Services Manager
- Fire
  - Fire Engineer
- Ice Arena
  - Custodial Maintenance Worker II
- Police Grants
  - IACP Grant Assistant
- Wastewater Treatment Plant
  - WWTP Lead Operator
- Fleet
  - Mechanic II (2)

All of these changes, with the exception of the positions in Police Grants and Wastewater Treatment Plant, impact the General Fund.

Overtime is anticipated to decrease by \$191,219 or 28% from the FY 2017 estimate for General Fund and General Fund Dependent Funds. Management of overtime funds for Streets (snow removal), Police and Fire has been enhanced by the Variable Services Fund. This fund accounts for events, such as snow storms and extraordinary crime investigations, where the timing and frequency cannot be predicted.

### **Personnel-Compensation**

There is no cost of living adjustment (COLA) included in the FY 2018 Proposed Budget. Employees will continue to have annual step increases, as per the City's Classification Plan.

### **Personnel-Benefits**

There is no health insurance premium increase for employees included in the FY 2018 Proposed Budget. However, it is proposed that the General Fund transfer \$500,714 to the Health Insurance Fund to provide stability to the Fund. When transfers from other funds are taken into account, \$830,822 will be transferred into the Health Insurance Fund.

The State of Wyoming's Workers Compensation assessed premium is based on an employer's experience rating that takes into account the active cases and the case reserves within a rolling three-year period. The City's Workers' Compensation premiums rates for FY 2018 are similar to FY 2017 and are based on experiences working through the City's rating period and other eligible discounts. The City is expecting a 10% safety discount for complying with drug free workplace requirements.

### **Contractual Services and Material and Supplies**



Reductions from previous budgets vary by department and new benchmarks were based on actual usage rates instead of previous budget amounts. Out of state travel and training for non-public safety positions has been eliminated unless pre-approved by the City Manager.

Various cost centers 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 amount of service provided to that 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:

Spay and Neuter Event	5,000
Platte River Revival	15,000
CNFR	45,000
Platte River Parkway Trust Operating Fund	50,000
Community Promotions	40,000
(Budgeted in Health, Social & Community Services)	

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

### **Transfers**

For FY 2018, subsidy transfers to funds supported by the General Fund will increase by \$691,502, or 11.6%, from the estimated levels for FY 2017. This is mostly due to a transfer of \$500,714 to the Health Insurance Fund. Hogadon will require a \$64,194 increase in its operational subsidy due to the utility expenses of the new lodge.

Transfers from the General Fund to the Variable Services Fund are budgeted for in FY 2018. Police and Fire overtime for uncontrollable events will be expended from this fund, along with the costs of snow control. The transfers will be completed as needed.

### **Capital**

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. As of April 2017, One Cent sales tax receipts are down approximately 14% from the same time the prior year.

Another major source of funding is the Opportunity Fund. This fund was created in 2015 with \$9.2 million of excess One Cent 14 funds. The current balance of the fund is \$8.1 million, but the FY 2018

Proposed Budget includes a transfer of \$1.1M from the Opportunity Fund to the capital project and equipment funds in order to better meet the City's capital needs.

If One Cent 15 revenues deteriorate, council will be asked to consider delaying or possibly reducing the scope of these projects until conditions improve:

North Platte River Restoration	\$ 750,000
Pathway Improvements	<u>300,000</u>
Total	<u>\$1,050,000</u>

## CONCLUSION

The FY 2018 Proposed Budget maintains current service levels, but it relies heavily on the expenditure of General Fund reserves.

Governments accumulate reserves when the economy is strong. The purpose of these reserves is to have them – and to spend them -- when the economy begins to weaken. Using reserves to supplement a revenue shortfall allows governments to gradually adjust spending levels to meet the new revenue projections. Reserves allow governments to avoid making cuts that might be sudden and traumatic. City services and facilities take years to develop. Eliminating a facility or a function can generate short term savings, but in the long term, such cuts might harm the City's quality of life and its prospects for economic recovery. The use of reserves provides managers and elected officials with a chance to assess the new reality, and to then make gradual spending cuts that rely on efficiencies and which avoid harming long term assets and institutions. Managers in the last year have already found ways to cut spending by \$2 million. These cuts were above and beyond those which were mandated by budget. We therefore should be optimistic that other ways to cut spending will also be found.

The Long-term Financial Plan calls for adjustments to spending and services to be spread over a ten year period, with gradual changes to service levels over time. The FY 2018 Proposed Budget does include an acceleration of reserve spending. If the economy does not improve, then future reserve spending at this level will need to be reduced in FY 2019 and beyond. As we move forward into FY 2018, specific scenarios will be developed for council to consider regarding changes to service levels. Actual results versus the Plan will continually be updated to reflect changes in revenues and expenditures, and the impact that these changes are having on reserve balances.

I recognize, appreciate and thank all of the individuals who have worked on this budget. The department heads are commended for reviewing revenues and expenditures every month in FY 2017 with the City Manager. This process resulted in realized saving of \$2.07M. Unfortunately the anticipated revenues being \$1.96M less than budgeted in FY 2017 didn't provide the best satisfaction for the mindful saving of staff expenditures. With the recent retirement of the City Manager, City Staff have all pitched in to provide the most efficient and effective budget preparation process to produce this FY 2018 Proposed Budget document.

Sincerely,

Liz Becher  
Interim City Manager

# **Long-Term Financial Plan**

## Long-term Financial Forecast and Plan City of Casper

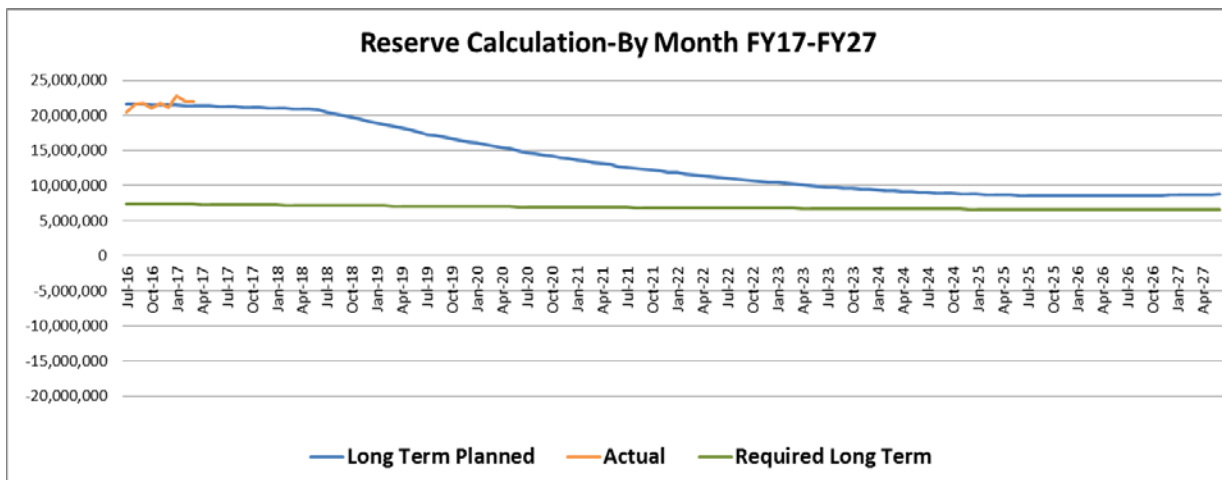
Staff developed a ten year financial plan during FY 2017. The long term plan is based on historic revenue and spending patterns. The General Fund’s reserve level allows for careful consideration to be given to potential adjustments and to spread these adjustments over a ten year period, thus resulting 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, a change to the reserve policy was enacted in FY 2017 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 reserve level (approximately \$7.5M) and projects the number of years the City’s reserves can be expended before achieving our long-term normal reserve level.

The current economic conditions appear to be comparable to those experienced in FY 2004, so 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 has been the initial focus necessary to meet the decline in revenue. The staffing level for general fund and general fund dependent funds is currently proposed to be 396 for FY 2018 (this figure excludes the 104 full time positions in the self-sufficient enterprise funds). This represents a decrease of 62 positions since FY 2016, the final year before the long-term plan was created.

The chart below illustrates the original Long-Term Financial Plan. Overall, the Long-Term Financial Plan assumes revenues will decrease while expenses will rise slightly. This chart does not take into account the budgeted reserve spending of \$4.5 million dollars. The chart would be adjusted upon approval of the FY18 budget. Tracking towards our long term reserve level has begun and the early results are encouraging, but more adjustments are required to stay on track. Continuing along the path will likely require adjustments to service levels, increases in sustainable revenue sources or a combination of the two.



This is an affordability plan, 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.

Specific actions will be required to allow this plan to become reality. During FY18, Scenarios will be developed for various service areas providing details on potential new service levels. The scenarios will also provide details on the personnel, facilities, and other resources necessary to deliver the new level of services. A realistic account of the costs and benefits associated with each scenario along with an estimate of the time required for implementation will be provided for Council to consider

The available revenues, mainly Above-the-Cap funding and the spending rate of reserves, are important 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 FY18 and these funds will be used for City operations. The long-term plan assumes these funds will no longer be distributed after FY 2018.

Budget versus actual results will continue to be evaluated and reported to the City Manager.

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# General Information

Economic Information City

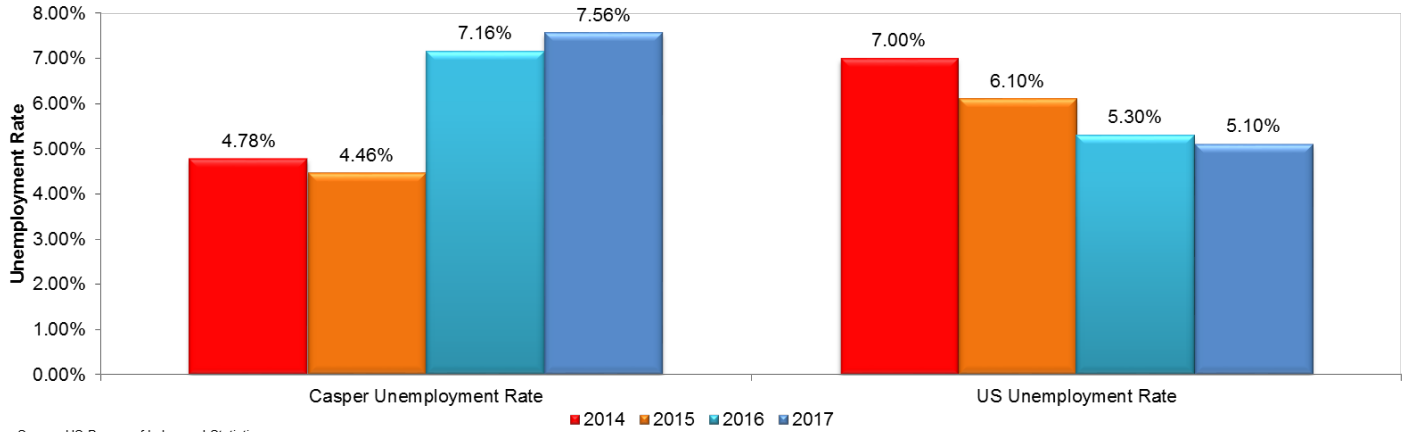
Organization





# Community Economic Indicators- Jobs

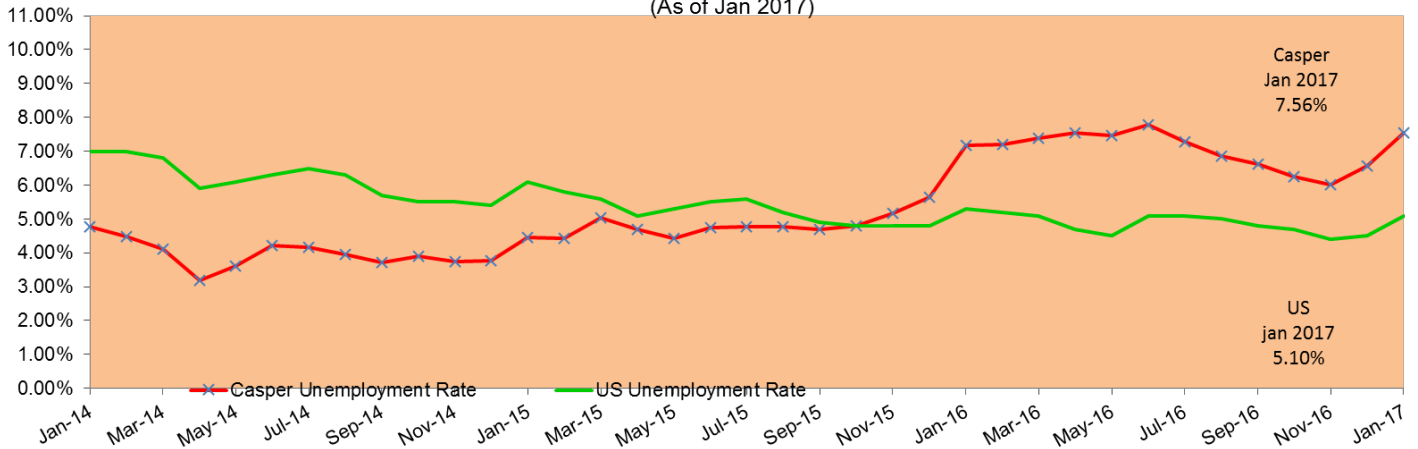
**Unemployment Rate**  
(January Comparison)



Source: US Bureau of Labor and Statistics

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 2.4%. The local unemployment rate is higher than pre-recession levels which indicates an impacted economy.

**Unemployment Rate**  
(As of Jan 2017)

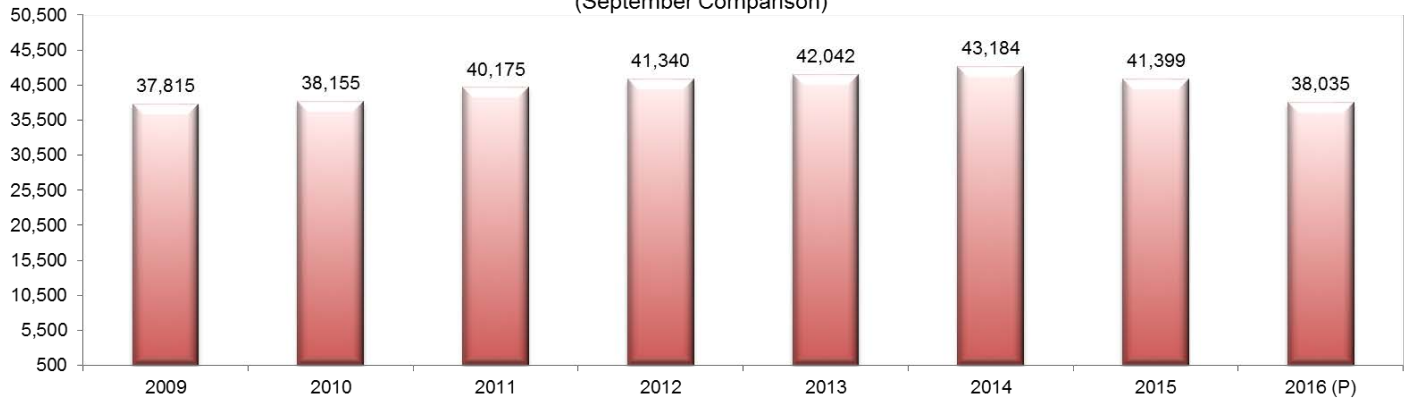


Source: US Bureau of Labor and Statistics

The unemployment rate as of January when compared to prior years shows an increase and indicates an employment decrease. Since January 2014 unemployment has ranged from 3.19% to 7.78% and has stayed above 6% since January of 2016. The Casper MSA employment participation rate is 71% which is greater than the United States participation rate of 62.5%. In the past five years, the average Casper MSA employment participation rate has been around 76% while the United States participation rate has been 63%.

# Community Economic Indicators- Jobs

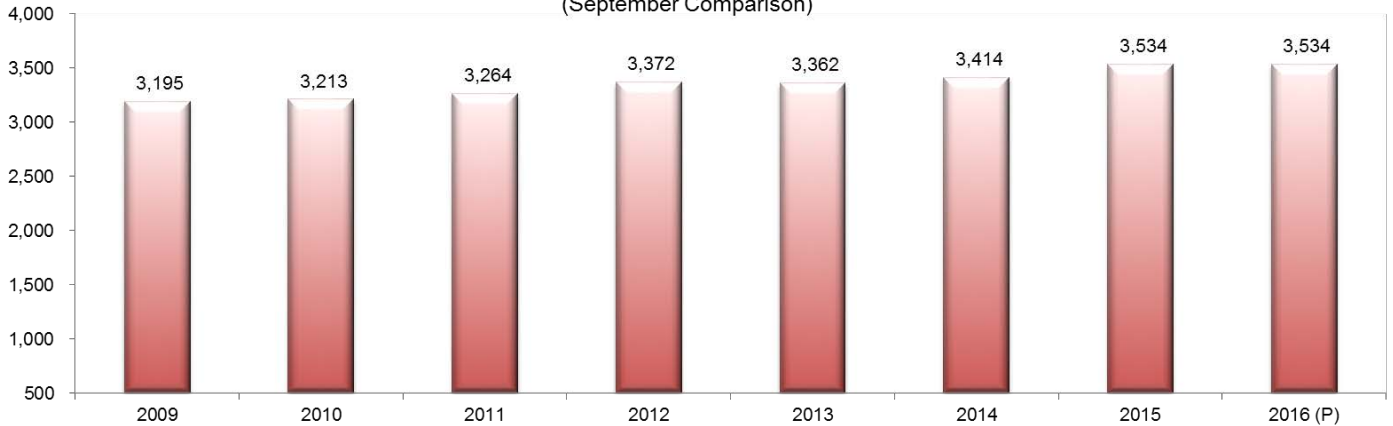
### Total Employment in Natrona County (September Comparison)



Source: US Bureau of Labor and Statistics

Total employment in Natrona County has declined for the past two years after years of slow but steady growth. 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 (September Comparison)



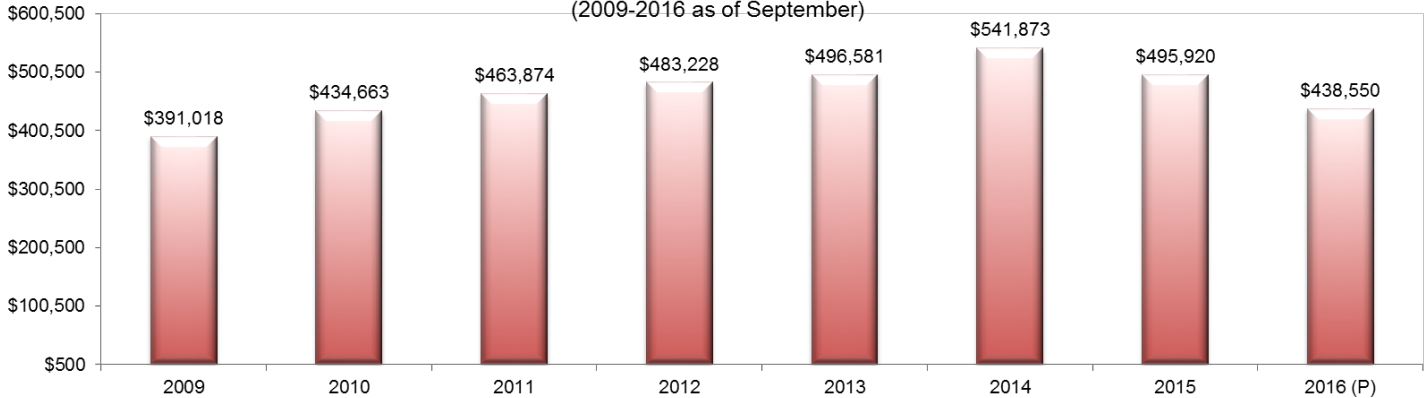
Source: US Bureau of Labor and Statistics

The growth in the number of businesses has remained steady in the past two years after several years of growth. Citizens may be launching startup businesses after losing other employment.

# Community Economic Indicators- Income & Inflation

## Natrona County Average Total Wages

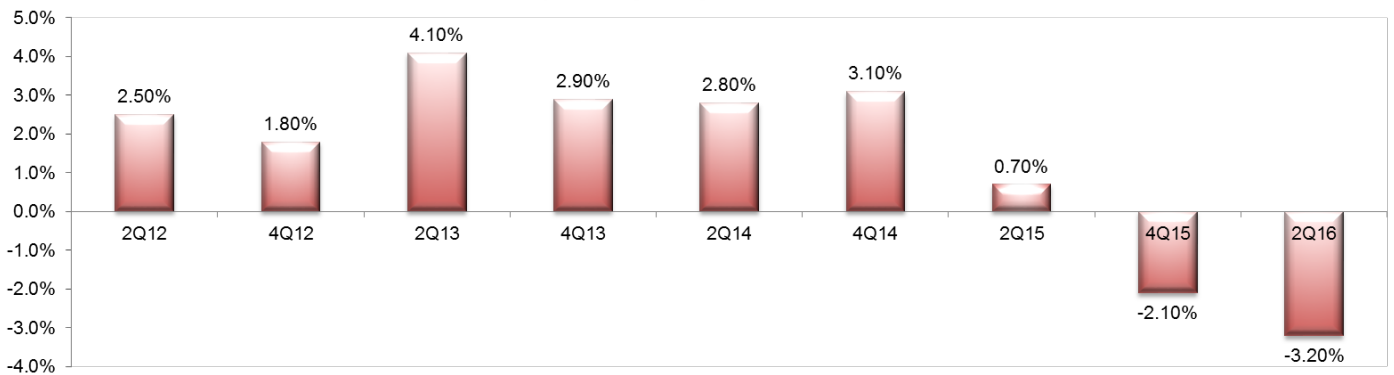
(2009-2016 as of September)



Source: US Bureau of Labor and Statistics

Average total wages in Natrona County have fallen dramatically in the past two years. This was fueled by a loss of energy related jobs which require skilled workers. Total wages decreased by 19.1% from 2014 to 2016 while unemployment continues to remain at a high level.

## Central Wyoming Regional Inflation Rate



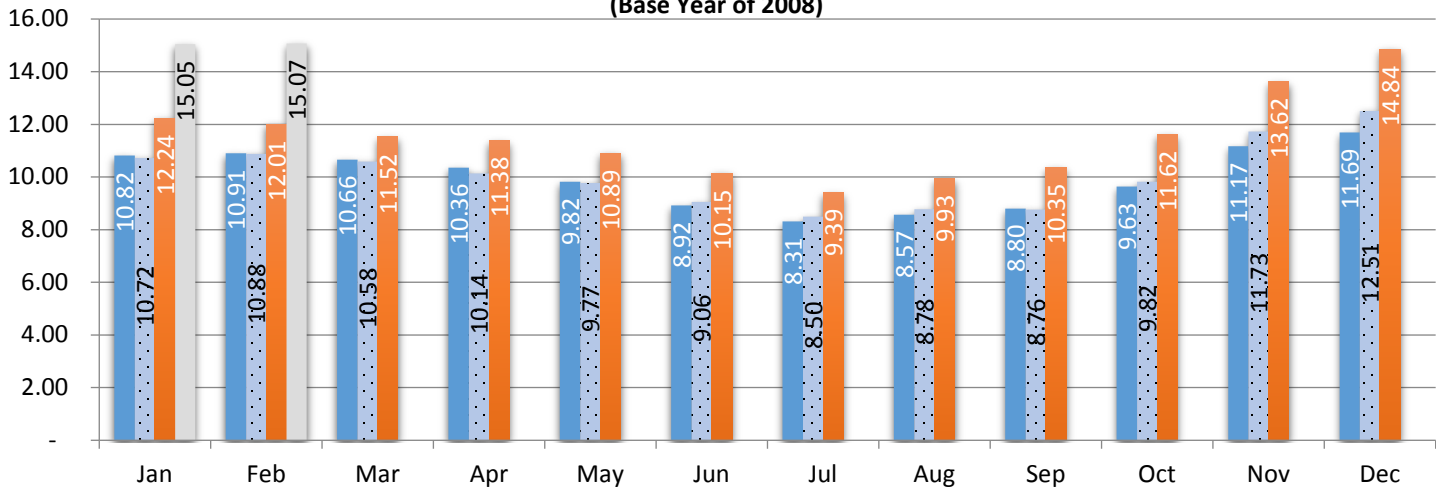
Source: Wyoming Department of Administration & Information - Economic Analysis Division

The Central Wyoming Regional Inflation rate has decreased over the past year. The decrease follows job and wage reduction and decreased economic activity.

# Community Economic Indicators - Income & Inflation

## U.S. Consumer Price Index - Percent Change

(Base Year of 2008)



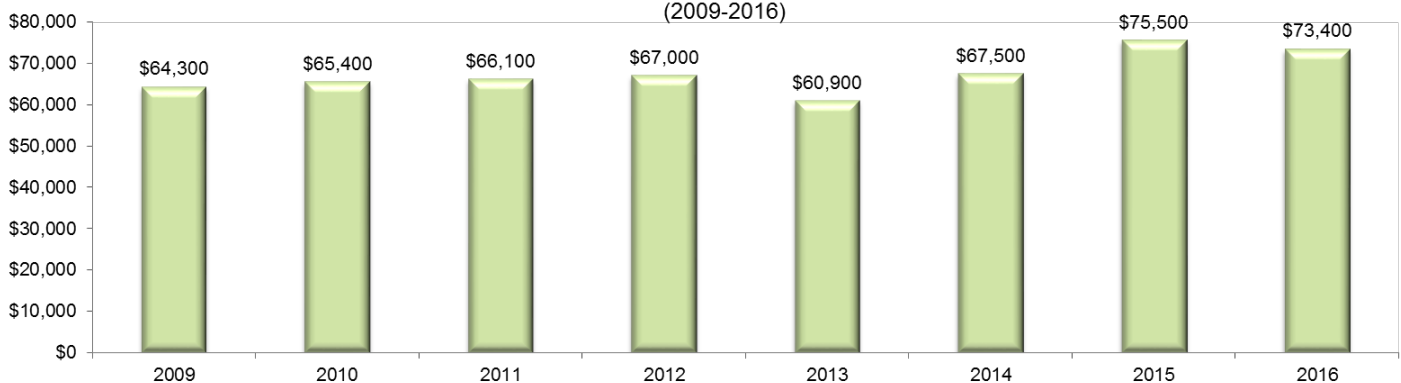
Source: US Bureau of Labor and Statistics

■ 2014 ■ 2015 ■ 2016 ■ 2017

The consumer price index in the US is up by 15.1% since January 2008. The rate of increase was slow through most of 2016 but increased in late 2016 and early 2017. This provides a sharp contrast to the recent deflation experienced in central Wyoming.

## Estimated Median Family Income - Natrona County

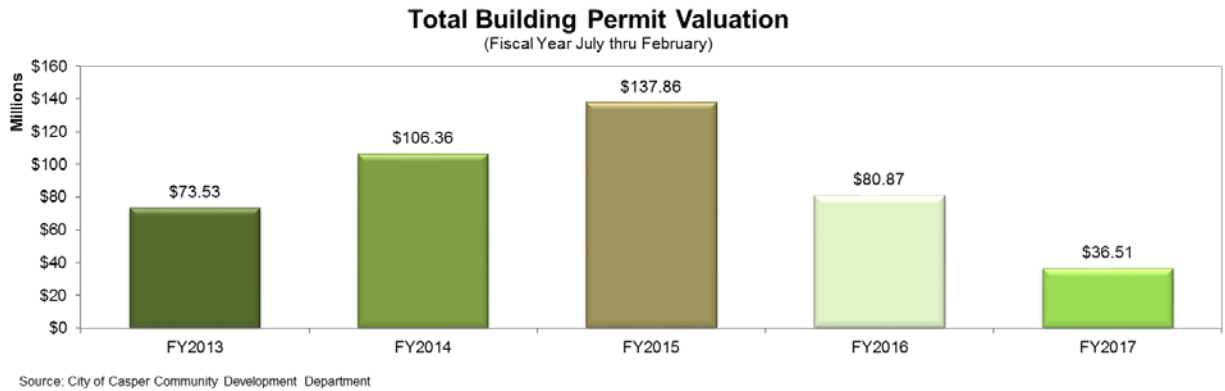
(2009-2016)



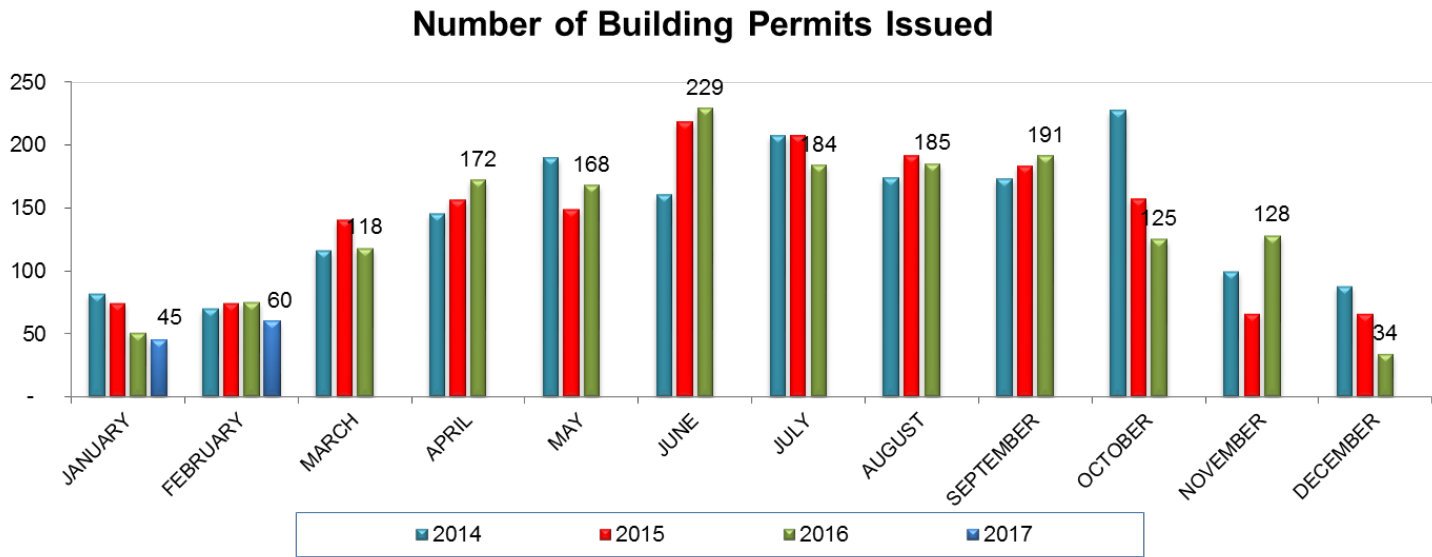
Source: US Department of Housing and Urban Development

Estimated median family income in Natrona County has begun to decrease after continuous growth 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.

# Community Economic Indicators - Building Permits

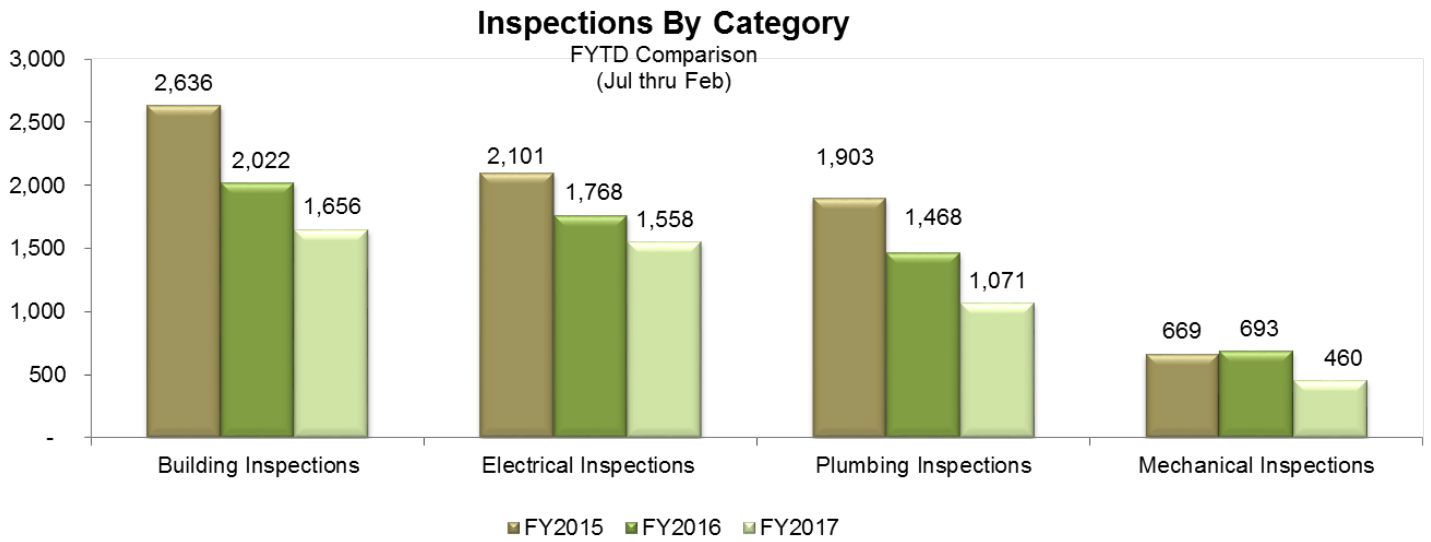


The total valuation in FY2017 of building permits are much lower since FY2015. This is caused by a slowdown of new construction projects.



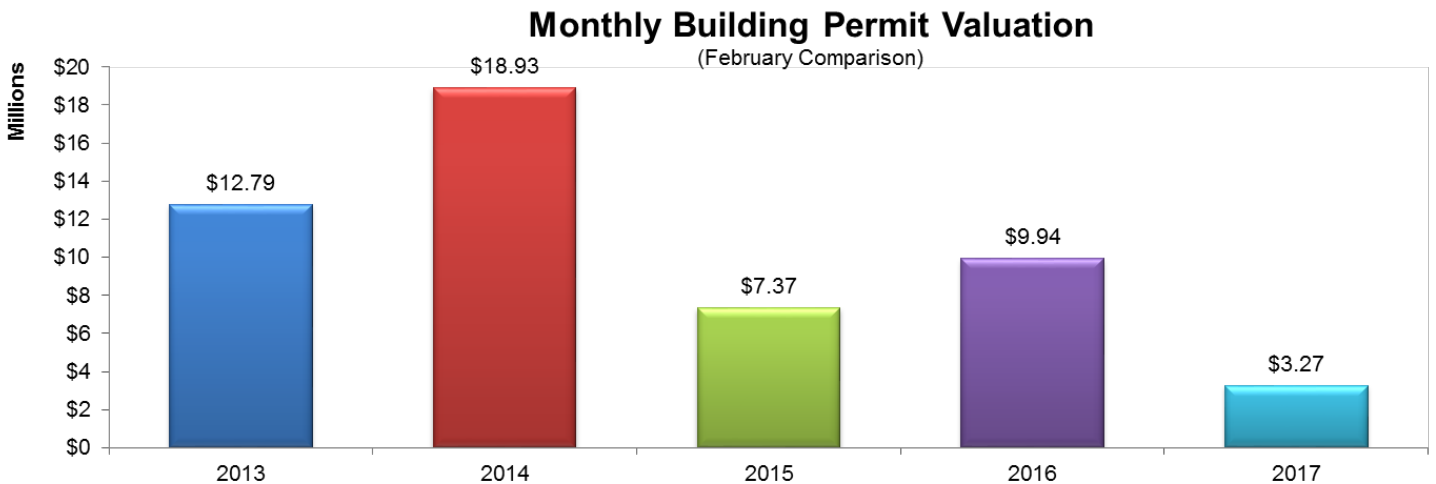
Building permits are generally in line with the average trend indicating a slowdown in large commercial projects.

# Community Economic Indicators - Building Permits



Source: City of Casper Community Development Department

Inspections continue to decrease across all categories. This also indicates a slowdown in larger projects as larger projects frequently have one permit leading to multiple inspections for a given project.

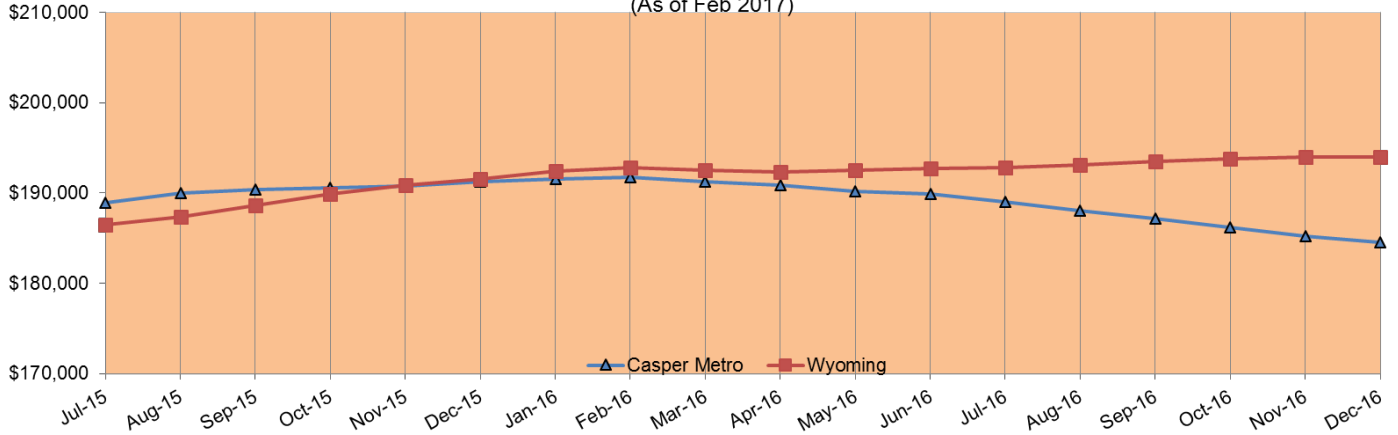


Source: City of Casper Community Development Department

The February monthly building permit valuation data illustrates a downward trend over the past five years.

# Community Economic Indicators-Housing

**Median List Prices**  
(As of Feb 2017)

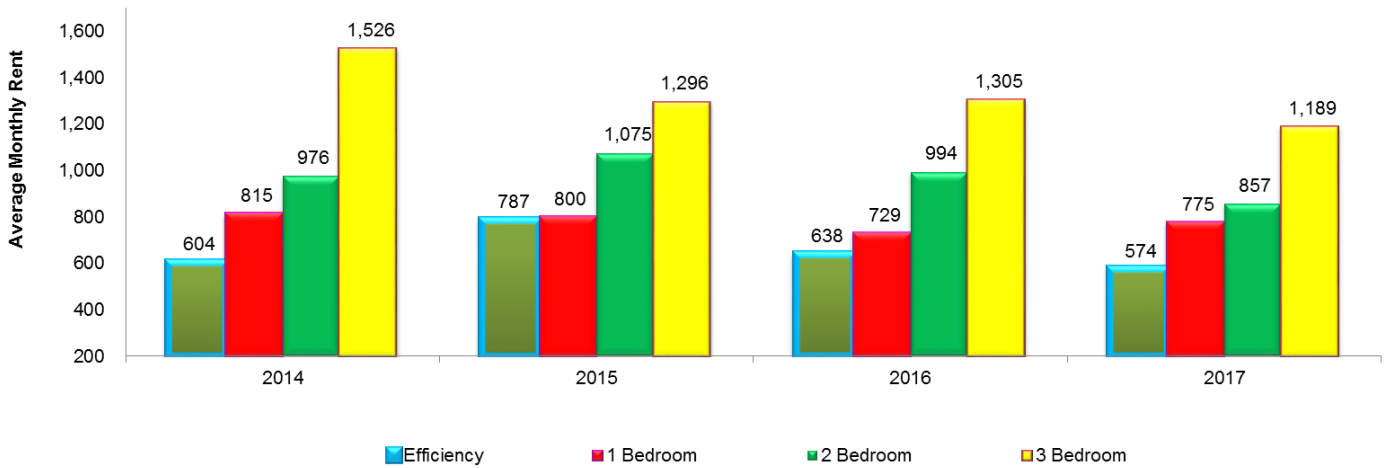


Source: Zillow Home Value Index

The average single family home price in the Casper MSA is lower than the Wyoming average (excluding Teton County) and has fallen 3% in the past year while the average in Wyoming has increased less than 1%. This trend closely follows the Central Wyoming inflation index and local data compiled on sales price.

**Apartment Rent**

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

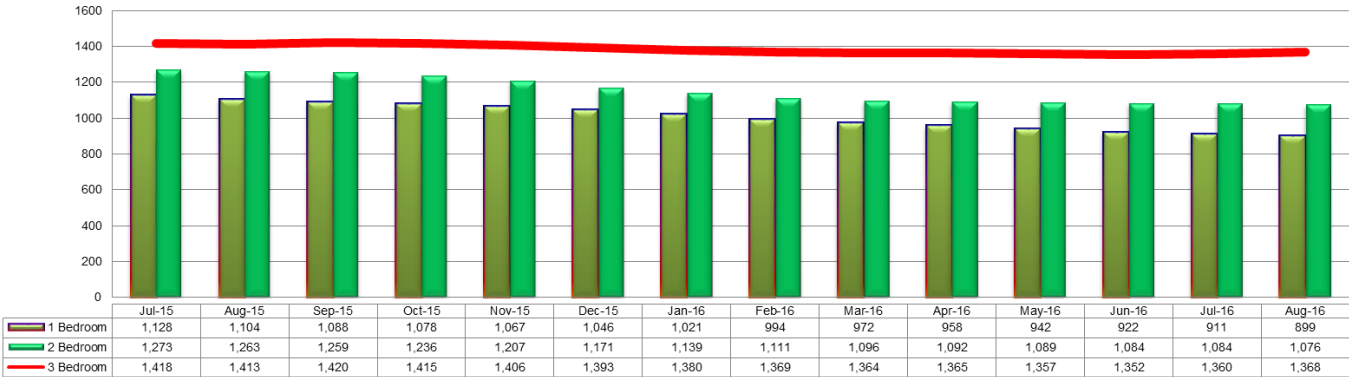


Sources: [www.apartmentguide.com](http://www.apartmentguide.com) and [www.csirealty.com](http://www.csirealty.com)

The average apartment rent has trended downwards over last two years. 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.

# Community Economic Indicators-Housing

Single Family Home Rent



Source: zillow.com

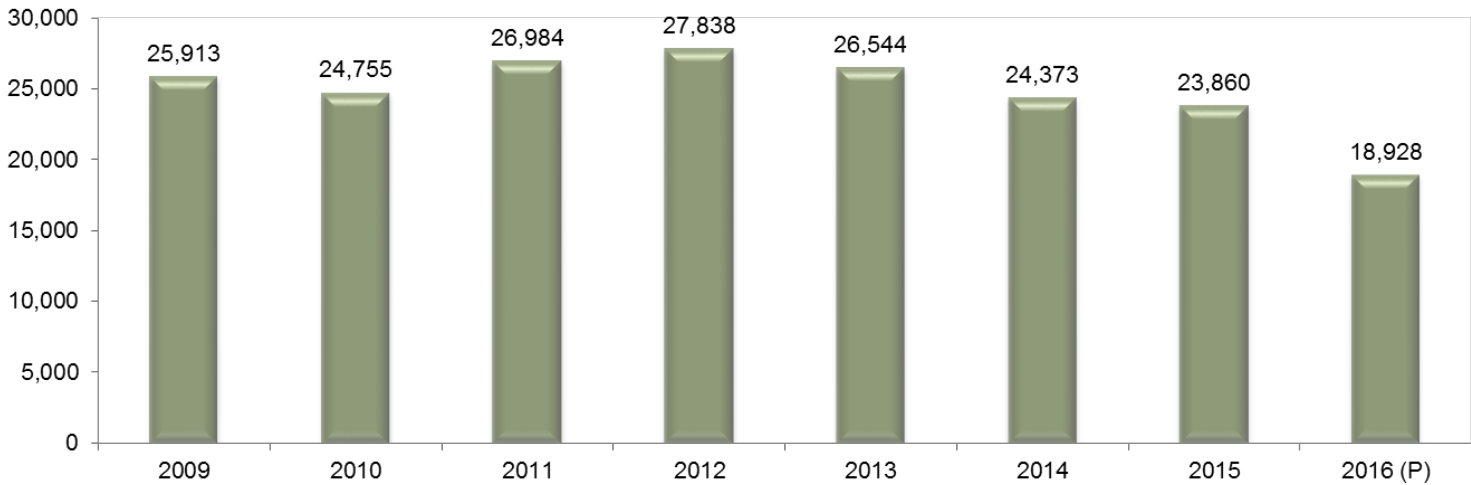
Casper Average Monthly Cost

Rental costs for one and two bedroom single family rental homes have decreased dramatically. However, the price of three bedroom houses has been steady. Families moving to Casper prefer to find houses where they will have enough room for their children as well. Therefore, three bedroom houses are more appealing to these families than apartments or smaller homes. During the past year, rental costs of one and two bedroom houses have decreased \$189 and \$183 respectively.



# Community Economic Indicators-Energy

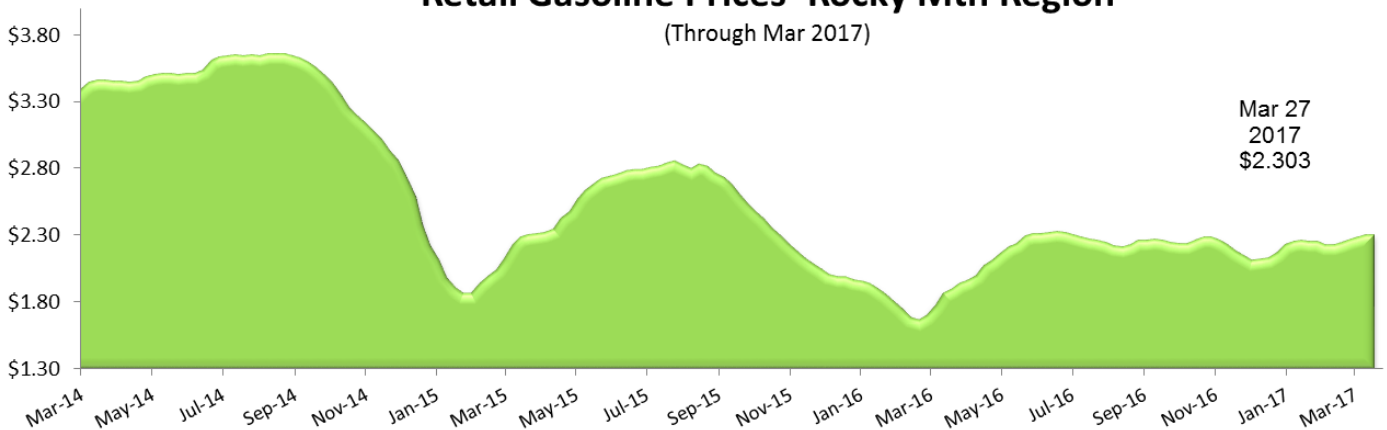
**Average Mining, Oil & Gas Industry Employment in Wyoming**  
(Through Sep 30, 2016)



Source: US Bureau of Labor and Statistics

The energy industry continues to employ a large number of people in Wyoming. 2016 has seen a 20.7% drop in this category. This is a major factor in the performance of the state and area in other statistics such as sales tax receipts and home prices.

**Retail Gasoline Prices- Rocky Mtn Region**  
(Through Mar 2017)



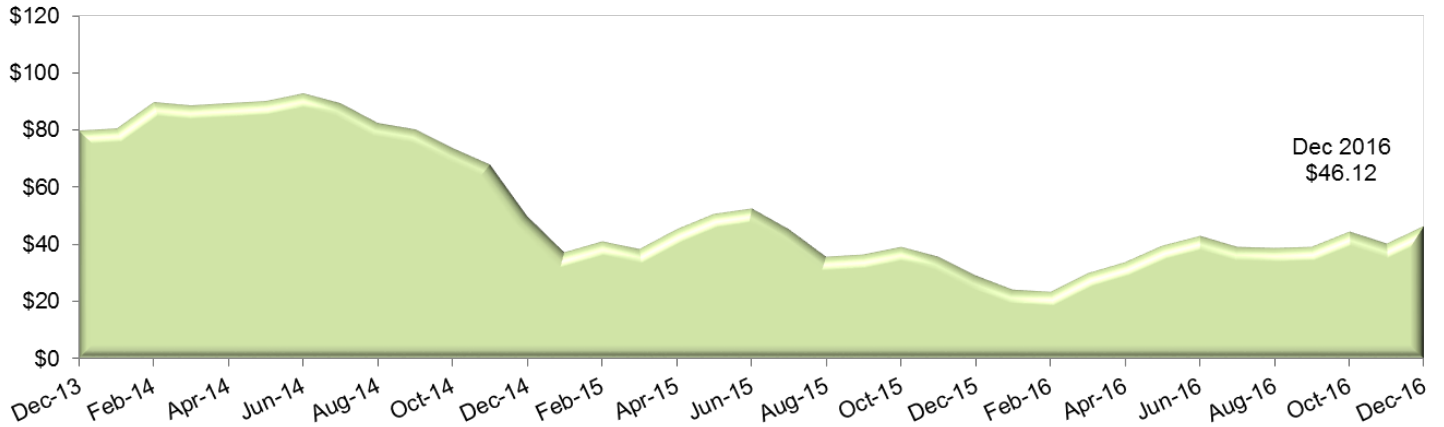
Source: US Energy Information Administration

Retail gasoline prices in the Rocky Mountain Region tend to fluctuate. However, overall, prices have continued to decrease since the latter part of 2014. Prices have been relatively flat during the past 12 months.

# Community Economic Indicators-Energy

## Wyoming Crude Oil 1st Purchase Price

(\$ per Barrel) Not Adjusted for Inflation

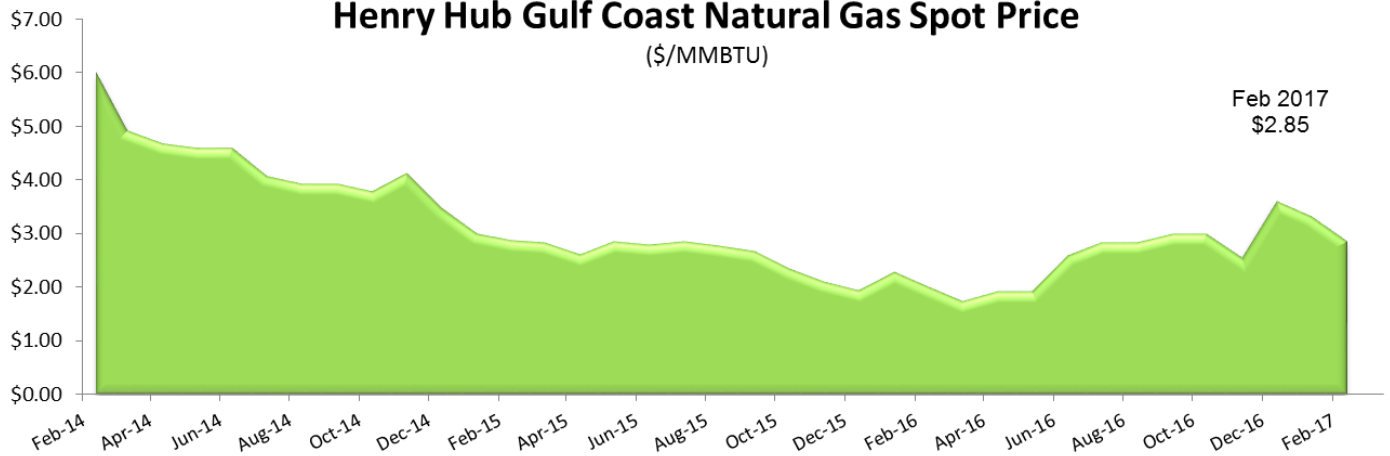


Source: US Energy Information Administration

Crude oil first purchase price fluctuates but has steadily increased since early 2016 but enough to spark new economic activity in Wyoming.

## Henry Hub Gulf Coast Natural Gas Spot Price

(\$/MMBTU)

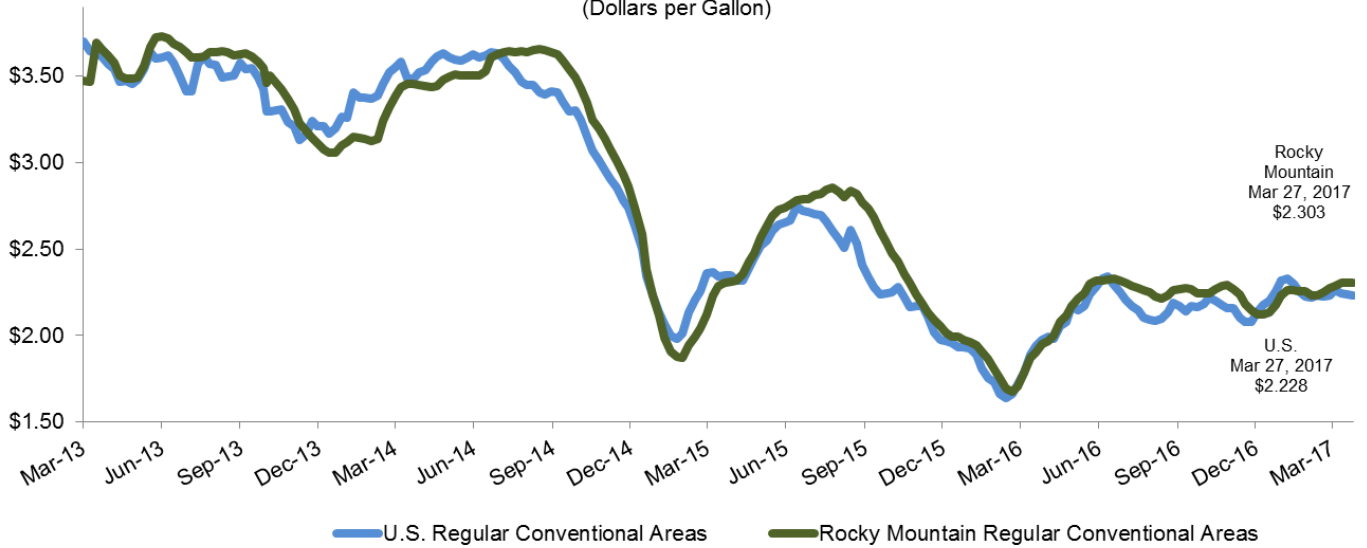


Source: US Energy Information Administration

The Henry Hub Gulf Coast Natural Gas Spot Price has increased steadily since early 2016.

# Community Economic Indicators-Energy

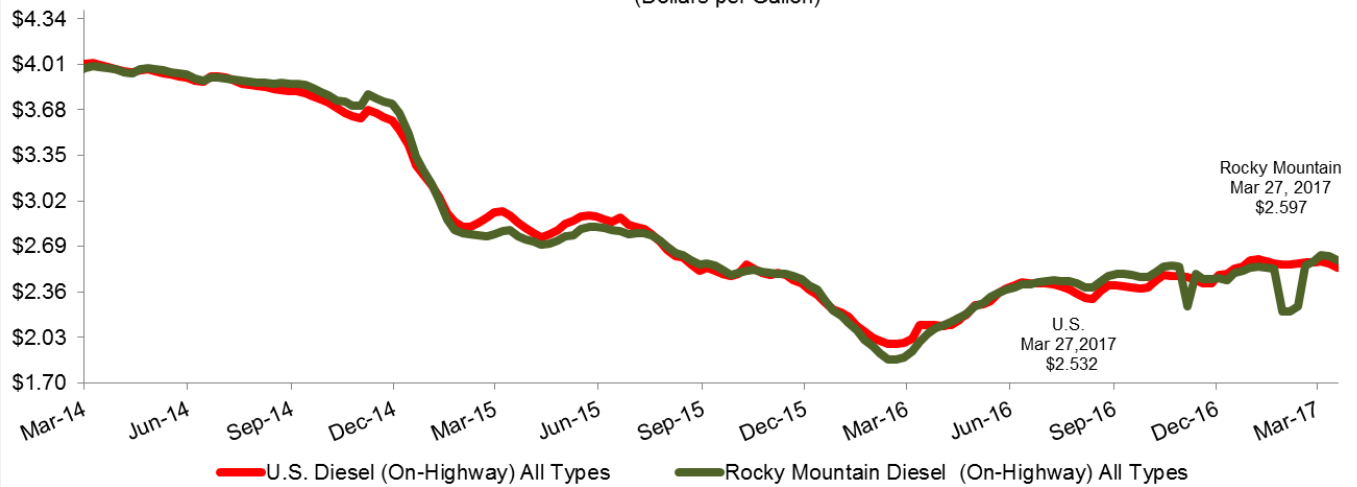
**U.S. and Rocky Mountain Retail Prices**  
(Dollars per Gallon)



Source: U.S. Energy information Administration

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

**U.S. and Rocky Mountain Diesel Retail Prices**  
(Dollars per Gallon)

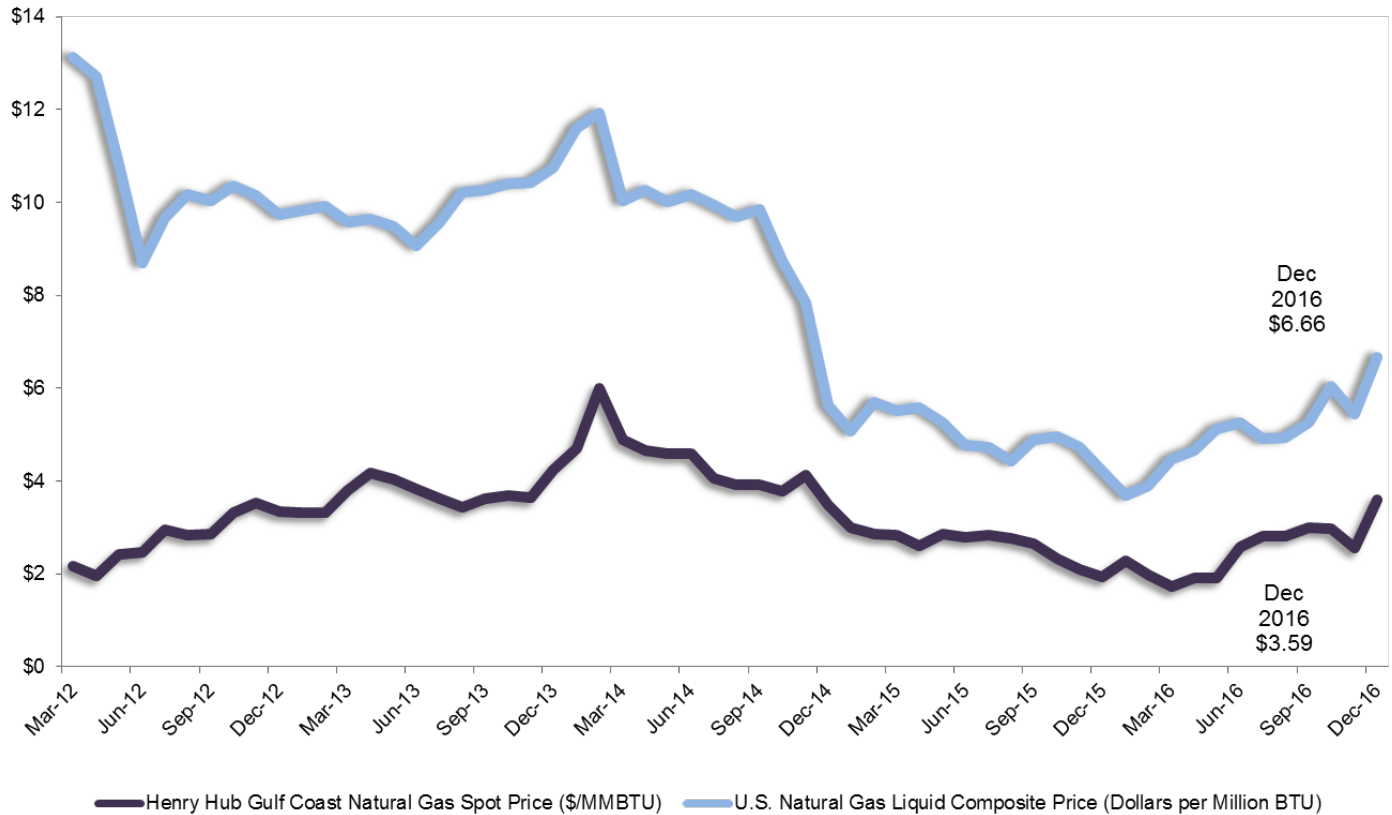


Source: U.S. Energy Information Administration

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



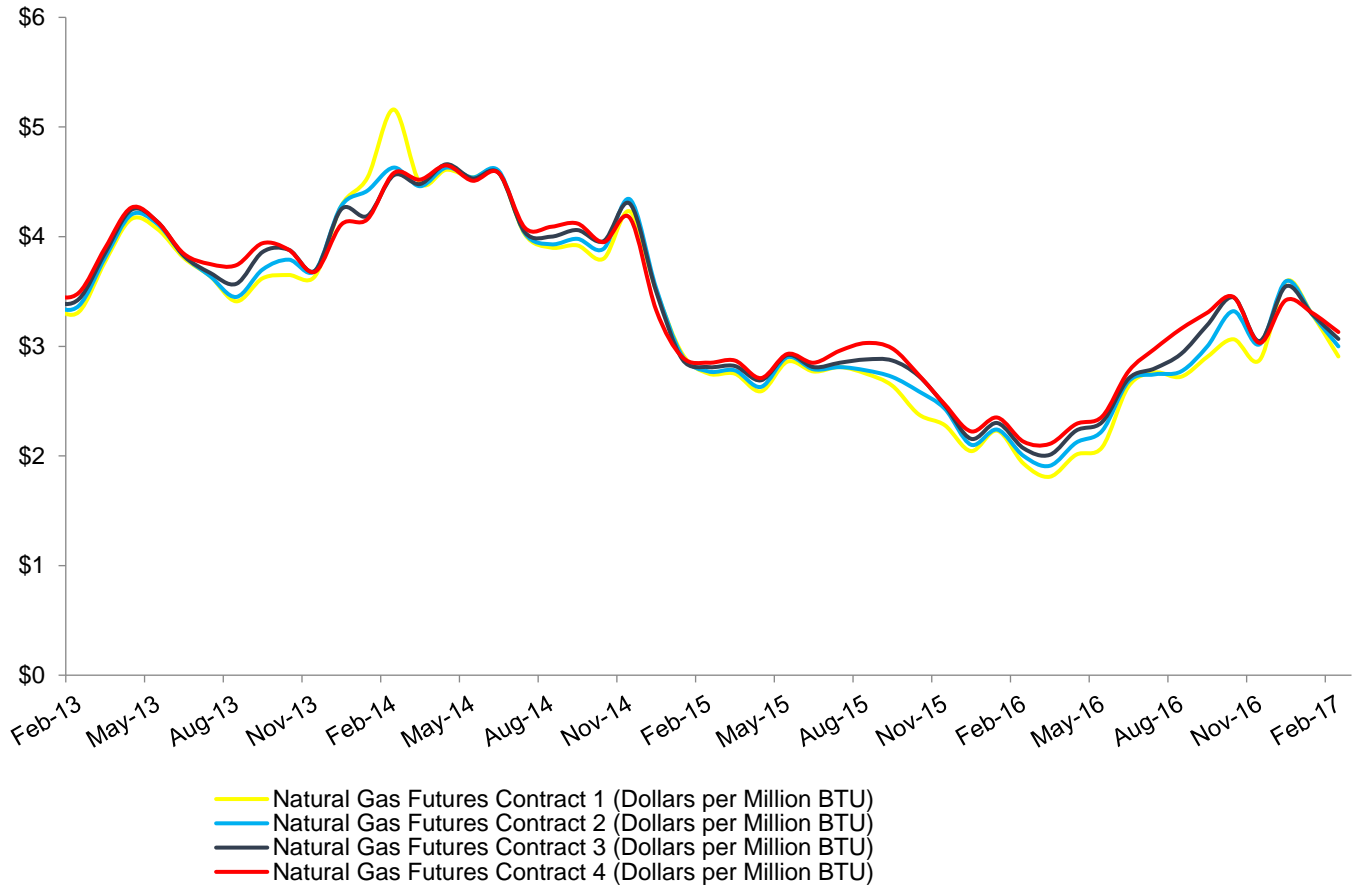
Notes: Prices are based on delivery at the Henry Hub in Louisiana. Official daily closing prices at 2:30 p.m. from the trading floor of the New York Mercantile Exchange (NYMEX) for a specific delivery month. The natural gas liquids (NGL) composite price is derived from daily Bloomberg spot price data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

Source: U.S. Energy Information Administration

Natural gas spot prices fluctuate monthly and lately have been increasing during the past year.

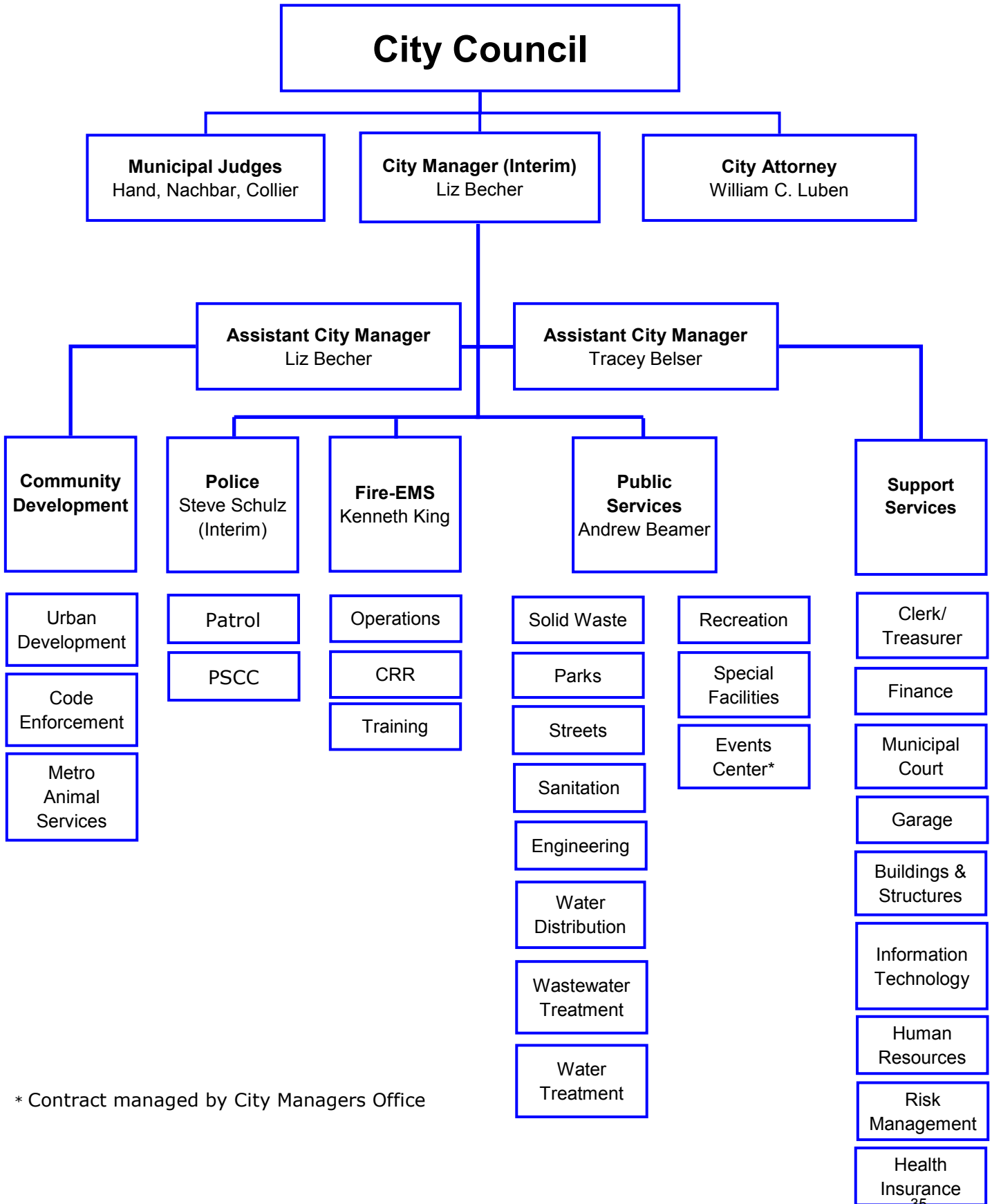
# Community Economic Indicators-Energy

## Natural Gas Future Prices



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, Source: U.S. Energy Information Administration

# City of Casper Organization



\* Contract managed by City Managers Office

# City Departments

The City of Casper is organized into the following departments:

City Manager City Attorney Police	Support Services Community Development Fire-EMS	Public Services
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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. 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.
- 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
- Manages contract for management of Casper Events Center with Spectra Arena Management. Casper Events Center is a multi-purpose facility utilized for activities such as concerts, tournaments, conventions, trade shows, and indoor rodeos.

## 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**

- 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.
- 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.
- 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).
- 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.
- The Human Resources Department helps the City recruit, train, and retains people it needs to deliver high-quality services to the community. The Department is committed to upholding the professional ethics of the field of human resources, as well as delivering timely and efficient services to incumbent employees and prospective candidates for employment. The department is responsible for the benefits for the City's employees and ensures that the City complies with all Federal, State and local employment laws.

- Information Technology (IT) provides technical support to City departments. The IT 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 with our jurisdiction.

# Public Services Department

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

The Public Services Department is budgeted between several cost centers in the General Fund and various other funds. The cost centers within the General Fund are: Engineering, Streets, Cemetery, Parks and Fort Casper Museum. The remaining funds are Water Distribution, Water Treatment Plant, Sewer, Wastewater Treatment Plant, Refuse, Balefill, Weed and Pest Control. Golf Course, Recreation Center, Aquatics, Ice Arena, and Hogadon.

## **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.
- These efforts can be divided into 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.
- The Public Services Department also manages a variety of facilities that help 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.
- These efforts can be divided into six areas (6) – Municipal Golf Course, Recreation Center, Aquatics, Ice Arena, Hogadon and Fort Casper.
- The Municipal Golf Course is a twenty-seven hole facility which provides cart rental, lessons, a driving range, putting green, chipping green and a Pro Shop and food services.
- The Recreation Center is a large recreation facility featuring meeting rooms, game tables, cardio fitness room, basketball courts, 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 league 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, curling and hockey, and it provides lessons and equipment rental.
- Hogadon Ski Area provides downhill skiing and snowboarding. It utilizes two chair lifts and a magic carpet. Services also provide include lessons, equipment rental, and food service.
- Fort Caspar is a municipal museum and fort which preserves and displays artifacts from Casper's and Central Wyoming's early pioneer history.

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

Funds are described in the Financial and Budget Policies Section

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, Opportunity Fund	Parking Lots, Casper Events Center (via Spectra Management)	Revolving Land Fund		Variable Events Fund	
City Attorney	City Attorney						
Police Department	Police			Police Grants			PSCC
Fire Department	Fire			Fire Grants			
Support Services Department	Human Resources, Finance, Municipal Court, Health/Social & Community Services, Transfers to Other Funds			Redevelopment Loan Fund	Special Assessments	Property Liability Insurance, City Campus, Central Garage, Buildings & Structures, Information Technology	Health Insurance Fund, Prepetual Care
Public Services Department	Engineering, Streets, Traffic, Cemetery, Parks, Fort Caspar Museum		Water Distribution, Water Treatment Plant, Sewer, Wastewater Treatment Plant, Refuse Collection, Balefill, Golf Course, Casper Recreation Center, Aquatics, Ice Arena, Hogadon Ski Area,	Weed and Pest Control			
Planning and Community Development Department	Planning, Code Enforcement			Transit Services Fund, Community Development Block Grant Fund, Metropolitan Planning Organization			Metro Animal Services

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# **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 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 ADOPTED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
General Fund	\$ 46,454,889	\$ 44,390,072	\$ 42,432,809	\$ 41,535,623	-2%
Enterprise Funds	47,075,417	47,479,673	43,305,330	46,514,955	7%
Special Revenue Funds	3,371,137	5,223,861	3,506,020	6,439,552	84%
Debt Services Funds	59,006	40,169	65,124	85,060	31%
Internal Services Funds	8,568,350	8,369,597	8,121,155	7,403,232	-9%
Trust & Agency Funds	13,473,479	13,781,948	13,042,941	14,576,128	12%
<b>Total Operating Revenue</b>	<b>\$ 119,002,278</b>	<b>\$ 119,285,320</b>	<b>\$ 110,473,379</b>	<b>\$ 116,554,550</b>	<b>6%</b>
<b>Expenditures</b>					
General Fund	\$ 51,627,953	\$ 45,367,214	\$ 43,356,046	\$ 45,958,949	6%
Enterprise Funds	42,801,921	43,495,446	40,505,263	41,878,739	3%
Special Revenue Funds	3,581,633	5,761,284	5,755,974	4,942,624	-14%
Debt Services Funds	1,317	1,092	1,585	1,835	16%
Internal Services Funds	8,031,470	8,054,909	7,744,755	7,332,194	-5%
Trust & Agency Funds	16,098,760	15,720,542	15,699,395	16,829,698	1%
<b>Total Operating Expenditures</b>	<b>\$ 122,143,054</b>	<b>\$ 118,400,487</b>	<b>\$ 113,063,018</b>	<b>\$ 116,944,039</b>	<b>3%</b>
<b>Operating Income (Loss)</b>	<b>\$ (3,140,776)</b>	<b>\$ 884,833</b>	<b>\$ (2,589,639)</b>	<b>\$ (389,489)</b>	<b>-85%</b>
<b>Capital Activity</b>					
<b>Revenue</b>					
Capital Projects Funds	\$ 43,962,415	\$ 42,546,829	\$ 37,270,296	\$ 30,461,946	-18%
Enterprise Funds	6,011,415	7,926,925	5,676,268	18,682,853	229%
Special Revenue Funds	544,300	1,317,100	2,330,765	14,875	-99%
<b>Total Revenue</b>	<b>\$ 50,518,130</b>	<b>\$ 51,790,854</b>	<b>\$ 45,277,329</b>	<b>\$ 49,159,674</b>	<b>9%</b>
<b>Expenditures</b>					
General Fund	\$ 174,941	\$ 169,666	\$ 113,685	\$ 119,380	5%
Capital Projects Funds	81,600,014	71,442,308	56,474,785	34,465,121	-39%
Enterprise Funds	9,136,425	38,821,943	37,894,692	13,830,757	-64%
Special Revenue Funds	544,300	1,317,100	2,330,765	14,875	-99%
Internal Services Funds	473,955	800,270	628,600	185,600	-70%
Trust & Agency Funds	135,087	344,303	84,189	247,303	194%
<b>Total Capital Expenditures</b>	<b>\$ 92,064,722</b>	<b>\$ 112,895,590</b>	<b>\$ 97,526,716</b>	<b>\$ 48,863,036</b>	<b>-50%</b>
<b>Capital Income (Loss)</b>	<b>\$ (41,546,592)</b>	<b>\$ (61,104,736)</b>	<b>\$ (52,249,387)</b>	<b>\$ 296,638</b>	<b>-101%</b>
<b>Net Income (Loss)</b>	<b>\$ (44,687,368)</b>	<b>\$ (60,219,903)</b>	<b>\$ (54,839,026)</b>	<b>\$ (92,851)</b>	<b>-100%</b>
<b>Net Income (Loss) Detail</b>					
<b>Reserves Spending-Operations</b>					
General Fund	\$ (5,348,005)	\$ (1,146,808)	\$ (1,036,922)	\$ (4,542,706)	338%
Special Revenue Funds	(210,496)	(537,423)	(2,249,954)	-	-100%
Trust & Agency Funds	(2,625,281)	(1,938,594)	(2,656,454)	(2,253,570)	-15%
<b>Total Reserves Spending-Operations</b>	<b>(8,183,782)</b>	<b>(3,622,825)</b>	<b>(5,943,330)</b>	<b>(6,796,276)</b>	<b>14%</b>

## All Funds Revenue and Expenditure Summary by Activity

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 ADOPTED	% ▲
<b>Reserves Spending-Capital</b>					
Capital Projects Funds	(37,637,599)	(28,895,479)	(19,204,489)	(4,003,175)	-79%
Enterprise Funds	(3,125,010)	(30,895,018)	(32,218,424)	-	-100%
Internal Services Funds	(473,955)	(800,270)	(628,600)	(185,600)	-70%
Trust & Agency Funds	(135,087)	(344,303)	(84,189)	(247,303)	194%
<b>Total Reserves Spending-Capital</b>	<b>(41,371,651)</b>	<b>(60,935,070)</b>	<b>(52,135,702)</b>	<b>(4,436,078)</b>	<b>-91%</b>
<b>Addition to Reserves</b>					
Enterprise Funds	4,273,496	3,984,227	2,800,067	9,488,312	239%
Special Revenue Funds	-	-	-	1,496,928	100%
Internal Services Funds	536,880	314,688	376,400	71,038	-81%
Debt Services Funds	57,689	39,077	63,539	83,225	31%
<b>Total Addition to Reserves</b>	<b>4,868,065</b>	<b>4,337,992</b>	<b>3,240,006</b>	<b>11,139,503</b>	<b>244%</b>
<b>Total Reserves</b>	<b>(44,687,368)</b>	<b>(60,219,903)</b>	<b>(54,839,026)</b>	<b>(92,851)</b>	<b>-100%</b>

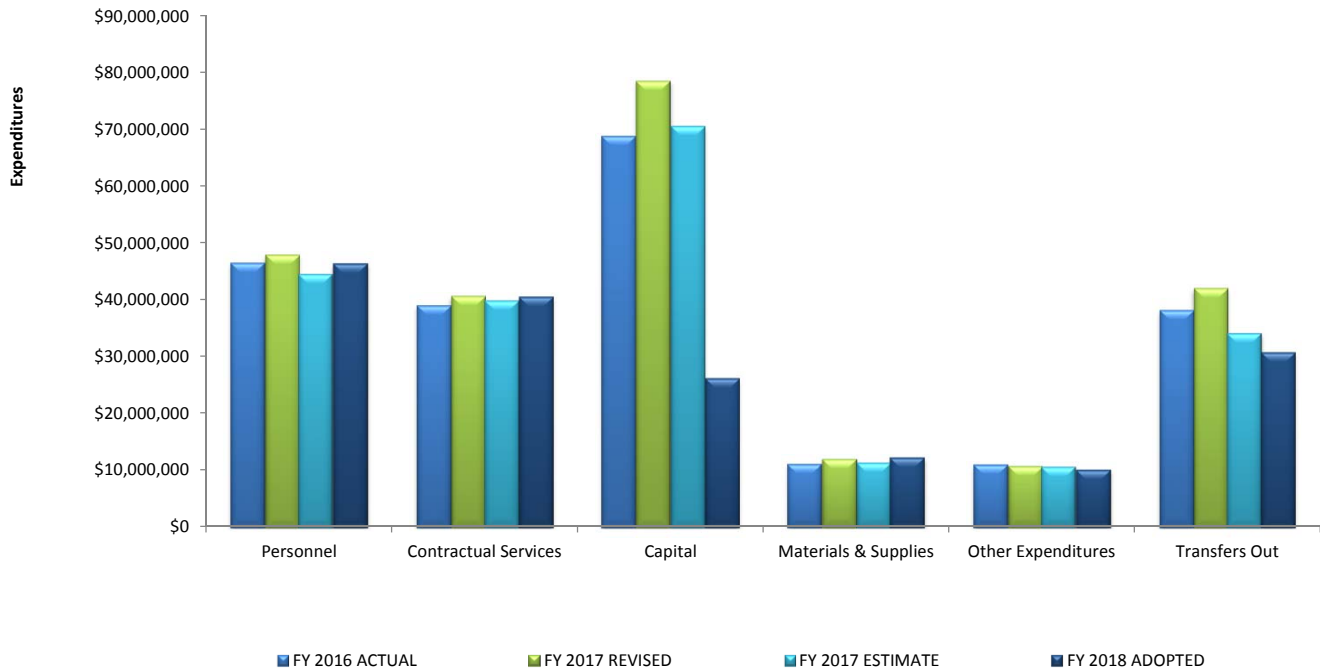
## All Funds Revenue and Expenditure Summary

City Resources	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 ADOPTED	% ▲
Taxes	\$ 55,417,612	\$ 49,468,451	\$ 49,237,531	\$ 47,902,342	-3%
Charges for Service/ User Fees	60,571,448	61,213,725	56,707,267	60,303,799	6%
Transfers In	38,077,412	41,915,552	34,019,866	30,672,077	-10%
Miscellaneous	5,137,569	5,583,125	4,588,039	5,557,972	21%
Intergovernmental & Grants	7,435,160	10,044,468	8,787,333	18,870,928	115%
Fines & Forfeitures	1,517,239	1,631,850	1,383,034	1,383,034	0%
System Development Charges	314,422	377,000	196,055	218,040	11%
Licenses & Permits	1,049,546	842,003	831,583	806,032	-3%
<b>Total Revenue</b>	<b>\$ 169,520,408</b>	<b>\$ 171,076,174</b>	<b>\$ 155,750,708</b>	<b>\$ 165,714,224</b>	<b>6%</b>
<b>Less Intragovernmental Transactions</b>					
Transfers In	\$ 38,077,412	\$ 41,915,552	\$ 34,019,866	\$ 30,672,077	-10%
Internal Services Charges	6,559,387	5,658,648	5,658,648	6,971,999	23%
Administration Fees	1,532,116	1,184,194	1,165,628	-	-100%
<b>Total Intragovernmental</b>	<b>\$ 46,168,915</b>	<b>\$ 48,758,394</b>	<b>\$ 40,844,142</b>	<b>\$ 37,644,076</b>	<b>-8%</b>
<b>Total Available Resources</b>	<b>\$ 123,351,493</b>	<b>\$ 122,317,780</b>	<b>\$ 114,906,566</b>	<b>\$ 128,070,148</b>	<b>11%</b>
<b>City Expenditures</b>					
General Fund	\$ 51,802,894	\$ 45,536,880	\$ 43,469,731	\$ 46,078,329	6%
Capital Projects Funds	81,600,014	71,442,308	56,474,785	34,465,121	-39%
Enterprise Funds	51,938,346	82,317,389	78,399,955	55,709,496	-29%
Special Revenue Funds	4,125,933	7,078,384	8,086,739	4,957,499	-39%
Debt Services Funds	1,317	1,092	1,585	1,835	16%
Internal Services Funds	8,505,425	8,855,179	8,373,355	7,517,794	-10%
Trust & Agency Funds	16,233,847	16,064,845	15,783,584	17,077,001	8%
<b>Total City Expenditures</b>	<b>\$ 214,207,776</b>	<b>\$ 231,296,077</b>	<b>\$ 210,589,734</b>	<b>\$ 165,807,075</b>	<b>-21%</b>
<b>Less Intragovernmental Transactions</b>					
Transfers Out	\$ 38,077,412	\$ 41,915,551	\$ 34,019,866	\$ 30,672,076	-10%
Internal Services Charges	6,559,387	5,658,648	5,658,649	6,971,997	23%
Administration Fees	1,532,115	1,184,194	1,165,628	-	-100%
<b>Total Intragovernmental</b>	<b>46,168,914</b>	<b>48,758,393</b>	<b>40,844,143</b>	<b>37,644,073</b>	<b>-8%</b>
<b>Net City Expenditures</b>	<b>\$ 168,038,862</b>	<b>\$ 182,537,684</b>	<b>\$ 169,745,591</b>	<b>\$ 128,163,002</b>	<b>-24%</b>
<b>City Resources and Expenditures- Net Impact</b>					
Net Impact	\$ (44,687,369)	\$ (60,219,904)	\$ (54,839,025)	\$ (92,854)	100%

## All Funds Expenditure Summary by Use

Expenditures	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 ADOPTED	% ▲
Personnel	\$ 46,439,650	\$ 47,835,820	\$ 44,420,903	\$ 46,286,445	4%
Contractual Services	38,924,663	40,540,798	39,756,851	40,427,676	2%
Capital	68,759,576	78,408,983	70,510,114	26,205,004	-63%
Materials & Supplies	11,077,861	11,909,439	11,308,016	12,162,028	8%
Other Expenditures	10,928,614	10,685,486	10,573,984	10,053,846	-5%
Transfers Out	38,077,412	41,915,551	34,019,866	30,672,076	-10%
<b>Total Expenditures</b>	<b>\$ 214,207,776</b>	<b>\$ 231,296,077</b>	<b>\$ 210,589,734</b>	<b>\$ 165,807,075</b>	<b>-21%</b>
<b>Less Intragovernmental Transactions</b>					
Transfers Out	\$ 38,077,412	\$ 41,915,551	\$ 34,019,866	\$ 30,672,076	-10%
Internal Services Charges	6,559,387	5,658,648	5,658,649	6,971,997	23%
Administration Fees	1,532,115	1,184,194	1,165,628	-	-100%
<b>Total</b>	<b>\$ 46,168,914</b>	<b>\$ 48,758,393</b>	<b>\$ 40,844,143</b>	<b>\$ 37,644,073</b>	<b>-8%</b>
<b>Total Expenditures- All Funds</b>	<b>\$ 168,038,862</b>	<b>\$ 182,537,684</b>	<b>\$ 169,745,591</b>	<b>\$ 128,163,002</b>	<b>-24%</b>

### All Funds Expenditures by Use



## All Funds Revenue Summary

Fund	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 ADOPTED	% ▲
<b>General Fund</b>					
Taxes	\$ 38,976,160	\$ 35,628,115	\$ 34,499,217	\$ 34,062,006	-1%
Licenses & Permits	1,034,362	829,003	818,103	793,032	-3%
Intergovernmental	9,994	40,000	20,000	20,000	0%
Charges for Service/ User Fees	4,569,832	3,944,301	3,758,515	4,119,724	10%
Fines & Forfeitures	1,517,239	1,631,850	1,383,034	1,383,034	0%
Miscellaneous	132,562	1,102,063	739,200	753,087	2%
Transfers In	214,740	1,214,740	1,214,740	404,740	-67%
<b>Total General Fund</b>	<b>\$ 46,454,889</b>	<b>\$ 44,390,072</b>	<b>\$ 42,432,809</b>	<b>\$ 41,535,623</b>	<b>-2%</b>
<b>Capital Funds</b>					
Taxes	\$ 14,577,086	\$ 12,000,000	\$ 12,947,914	\$ 12,000,000	-7%
Miscellaneous	1,293,715	55,877	367,490	628,570	71%
Capital Transfer In	23,666,156	29,857,842	22,211,014	17,833,376	-20%
Grants	4,425,458	633,110	1,743,878	-	-100%
<b>Total Capital Funds</b>	<b>\$ 43,962,415</b>	<b>\$ 42,546,829</b>	<b>\$ 37,270,296</b>	<b>\$ 30,461,946</b>	<b>-18%</b>
<b>Enterprise Funds</b>					
Charges for Service	\$ 42,647,287	\$ 43,495,849	\$ 39,507,394	\$ 42,796,050	8%
Miscellaneous	1,700,005	1,411,379	1,296,316	1,100,561	-15%
Transfers In	7,229,402	4,322,445	4,251,620	5,118,344	20%
System Development Charges	314,422	377,000	196,055	218,040	11%
Grants	1,195,716	5,799,925	3,730,213	15,964,813	328%
<b>Total Enterprise Funds</b>	<b>\$ 53,086,832</b>	<b>\$ 55,406,598</b>	<b>\$ 48,981,598</b>	<b>\$ 65,197,808</b>	<b>33%</b>
<b>Special Revenue Funds</b>					
Taxes	\$ 1,060,565	\$ 990,336	\$ 990,400	\$ 990,336	0%
Miscellaneous	369,488	1,368,412	954,566	1,984,781	108%
Transfer In	681,892	610,780	608,577	593,195	-3%
Grants	1,803,492	3,571,433	3,283,242	2,886,115	-12%
<b>Total Special Revenue Funds</b>	<b>\$ 3,915,437</b>	<b>\$ 6,540,961</b>	<b>\$ 5,836,785</b>	<b>\$ 6,454,427</b>	<b>11%</b>
<b>Debt Services Funds</b>					
Principal, Interest, and Penalties	\$ 59,006	\$ 40,169	\$ 65,124	\$ 85,060	31%
<b>Total Debt Service Funds</b>	<b>\$ 59,006</b>	<b>\$ 40,169</b>	<b>\$ 65,124</b>	<b>\$ 85,060</b>	<b>31%</b>

## All Funds Revenue Summary

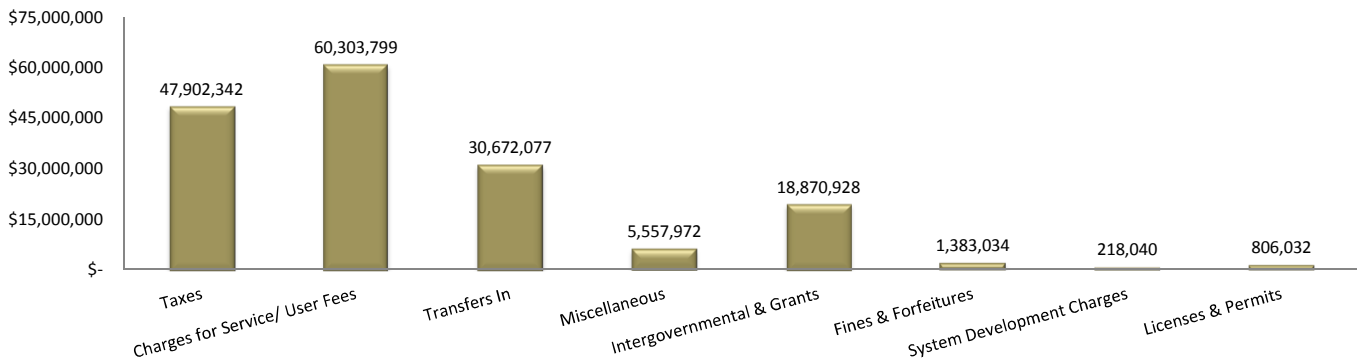
Fund	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 ADOPTED	% ▲
<b>Internal Services Funds</b>					
Charges for Service/ User Fees	\$ 5,897,222	\$ 5,708,359	\$ 5,593,961	\$ 5,200,861	-7%
Miscellaneous	735,924	346,964	515,010	244,046	-53%
Transfers In	1,935,204	2,314,274	2,012,184	1,958,325	-3%
<b>Total Internal Service Funds</b>	<b>\$ 8,568,350</b>	<b>\$ 8,369,597</b>	<b>\$ 8,121,155</b>	<b>\$ 7,403,232</b>	<b>-9%</b>
<b>Trust &amp; Agency Funds</b>					
Charges for Services/ User Fees	\$ 7,457,107	\$ 8,065,216	\$ 7,847,397	\$ 8,187,164	4%
Taxes	803,801	850,000	800,000	850,000	6%
Miscellaneous	846,869	1,258,261	650,333	761,867	17%
Transfers In	4,350,018	3,595,471	3,721,731	4,764,097	28%
Grants	500	-	10,000	-	-100%
Licenses	15,184	13,000	13,480	13,000	-4%
<b>Total Trust &amp; Agency</b>	<b>\$ 13,473,479</b>	<b>\$ 13,781,948</b>	<b>\$ 13,042,941</b>	<b>\$ 14,576,128</b>	<b>12%</b>
<b>Total</b>	<b>\$ 169,520,408</b>	<b>\$ 171,076,174</b>	<b>\$ 155,750,708</b>	<b>\$ 165,714,224</b>	<b>6%</b>
<b>Less Intragovernmental</b>					
Transfers In	\$ (38,077,412)	\$ (41,915,552)	\$ (34,019,866)	\$ (30,672,077)	-10%
Internal Services Charges	(6,559,387)	(5,658,648)	(5,658,648)	(6,971,999)	23%
Administration Fees	(1,532,116)	(1,184,194)	(1,165,628)	-	-100%
<b>Total Intragovernmental</b>	<b>\$ (46,168,915)</b>	<b>\$ (48,758,394)</b>	<b>\$ (40,844,142)</b>	<b>\$ (37,644,076)</b>	<b>-8%</b>
<b>Total Available Resources</b>	<b>\$ 123,351,493</b>	<b>\$ 122,317,780</b>	<b>\$ 114,906,566</b>	<b>\$ 128,070,148</b>	<b>11%</b>

## All Funds Revenue and Expenditure Summary

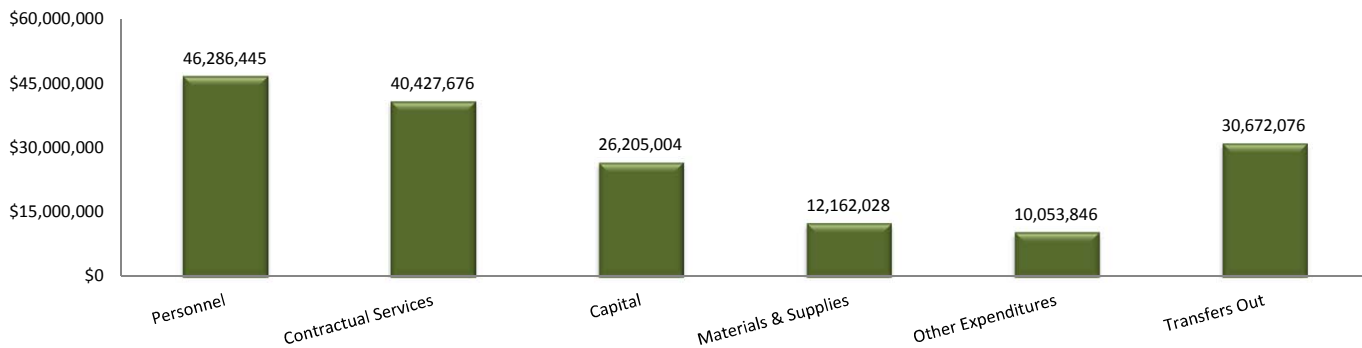
The General Fund is used for general government type expenditures, such as public safety, streets and parks. Capital funds are used to purchase or build assets that have a longer life than the fiscal year and include land, infrastructure projects and capital equipment. Enterprise funds are used for business type activities that generally derive a large portion of their revenue from user fees or charges, such as water or the 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 2018 City-Wide Resources by Type

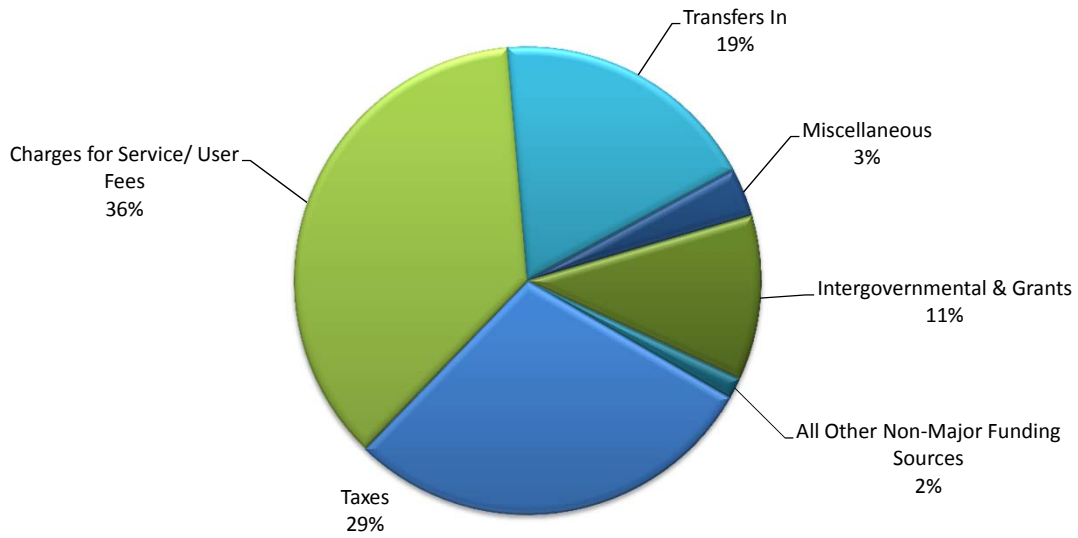


### FY 2018 City-Wide Expenditures by Type

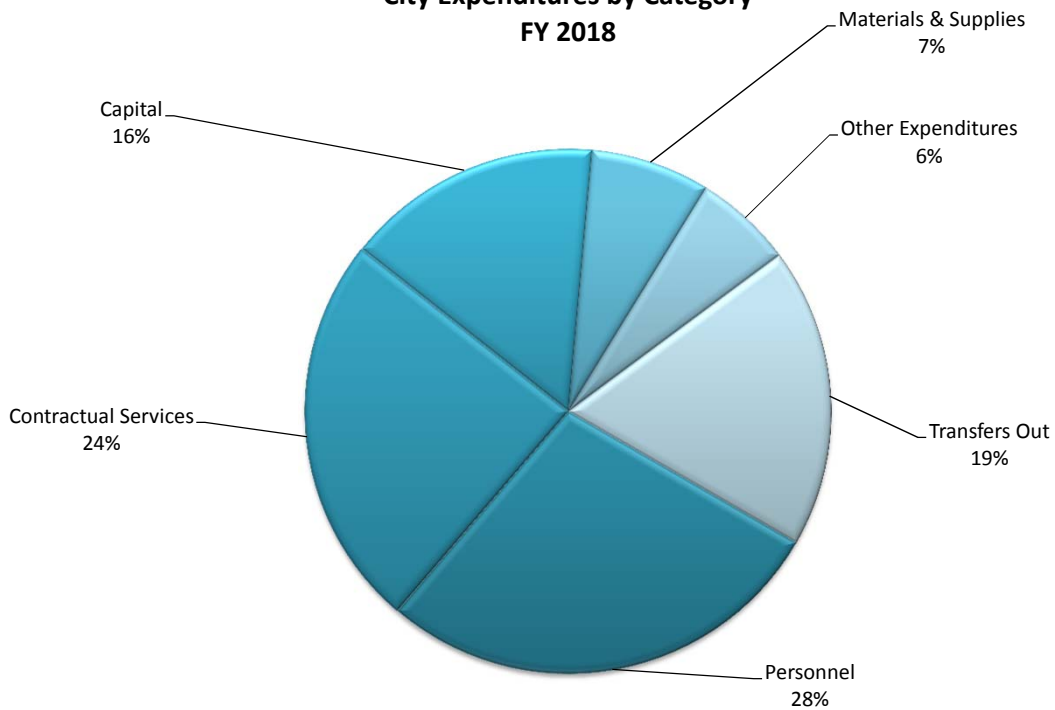


# All Funds Revenue and Expenditure Summary

### City Resources by Category FY 2018



### City Expenditures by Category FY 2018





## All Funds Revenue Summary

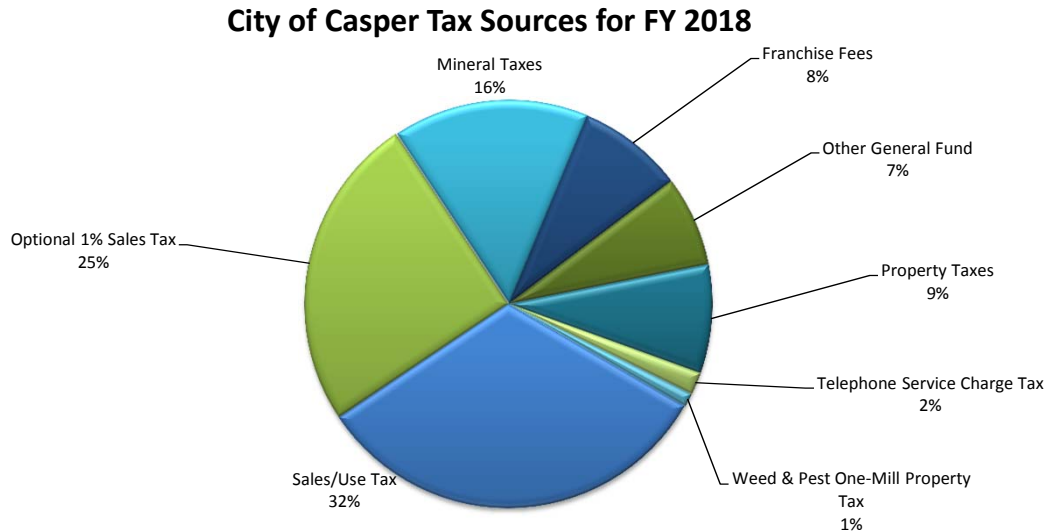
The City of Casper has two major revenue sources to finance operations and improvements:  
**Taxes and Charges for Service/ User Fees.**

### Taxes

**Taxes-** The City projects to receive \$47,902,342 in taxes in FY 2018, a 3% decrease from from the amount estimated for FY 2017. This is mainly due to recent decreases in Sales Tax receipts, including Optional One-Cent.

The main source of taxes is the state sales tax, which makes up 32% 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 2018.



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.

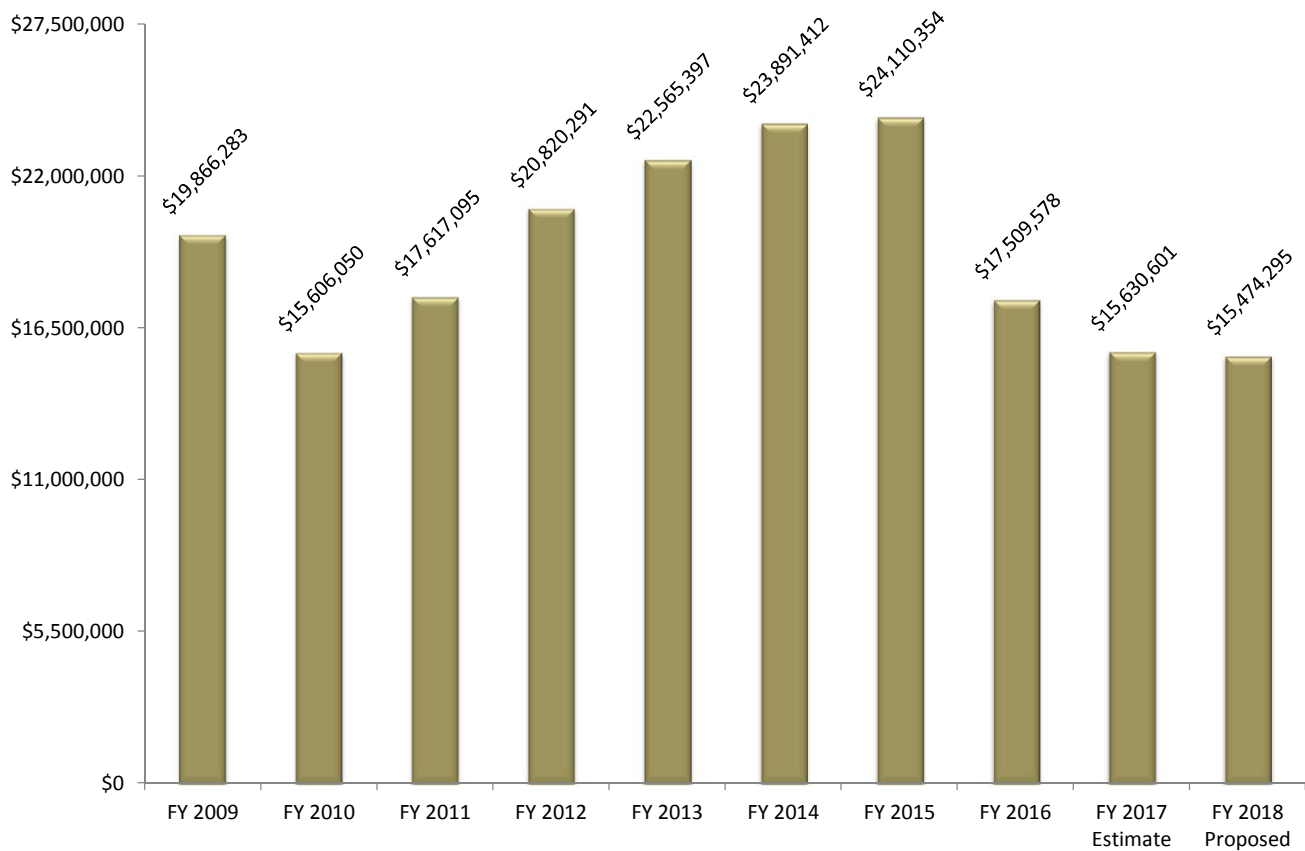
## All Funds Revenue Summary

### Sales Tax

It is estimated the City will receive \$15,474,295 in FY 2018 for the General Sales Tax. The General Sales Tax is forecasted to continue to decline slightly. FY 2017 features another decrease and this is reflected in the FY 2017 Revised Budget. Although population has not decreased greatly, economic activity has decreased. Sales tax receipts have decreased throughout all major activities. 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.

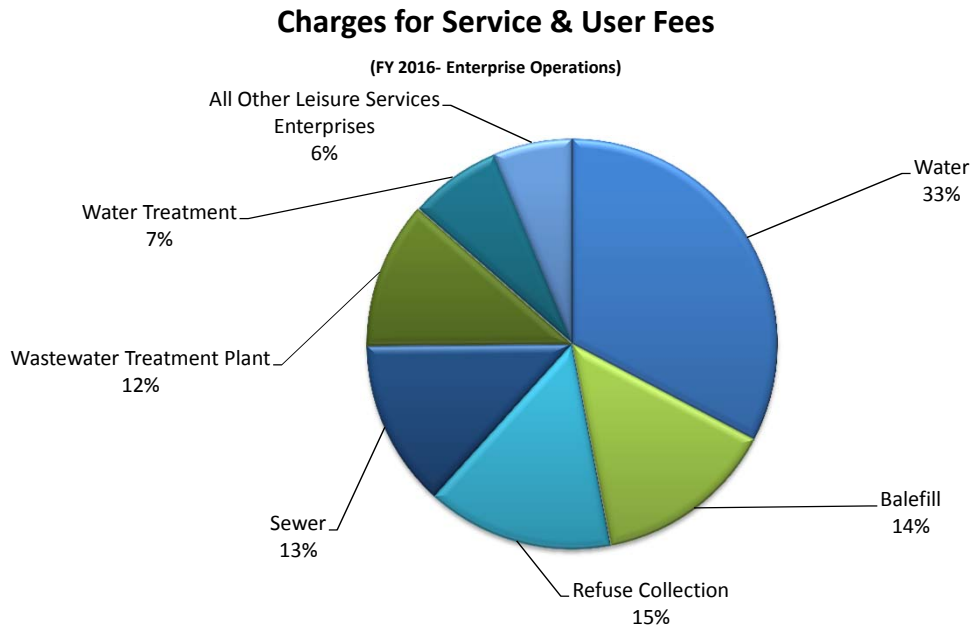
### Total Sales Tax



## All Funds Revenue Summary

### Charges for Service & User Fees - All Funds

**Charges for Service & User Fees-** The City projects to have \$60,303,799 in charges for service and user fees in FY 2018. 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.



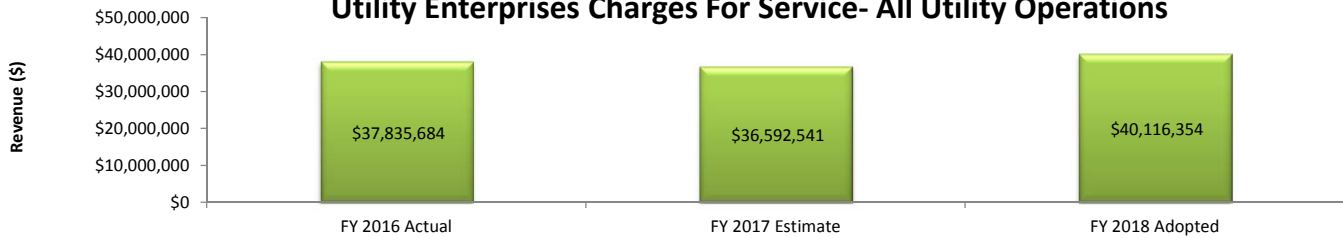
\$42,793,050 represents payment for services and goods provided by the City. Projections for the user charge revenues are generated by the managers of each operation that charges for services. The main factors impacting user fees are current demand for that service and the price charged for that service. 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

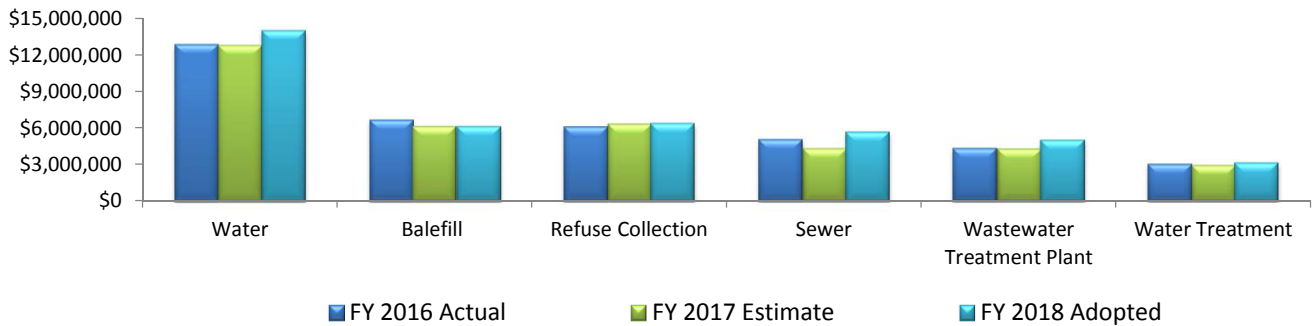
The main source of user fees are related to the City's utility operations which consist of water, water treatment, sewer, wastewater treatment, refuse collection, and the balefill. Together these utility operations account for the six largest sources of user charges, totaling \$40,116,354 in revenue 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

### Utility Enterprises Charges For Service- All Utility Operations

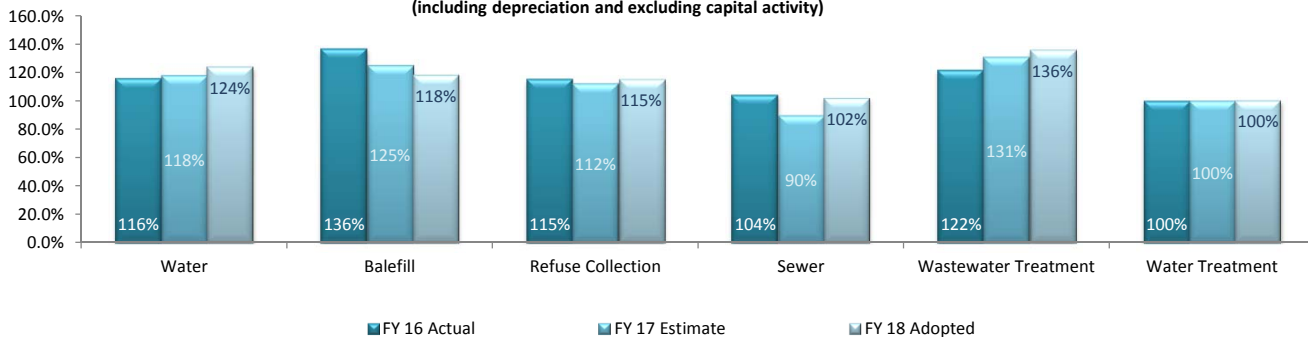


### Utility Enterprises Charges for Service



### Percentage of Operational Expenses Covered By User Charges Utility Operations

(including depreciation and excluding capital activity)

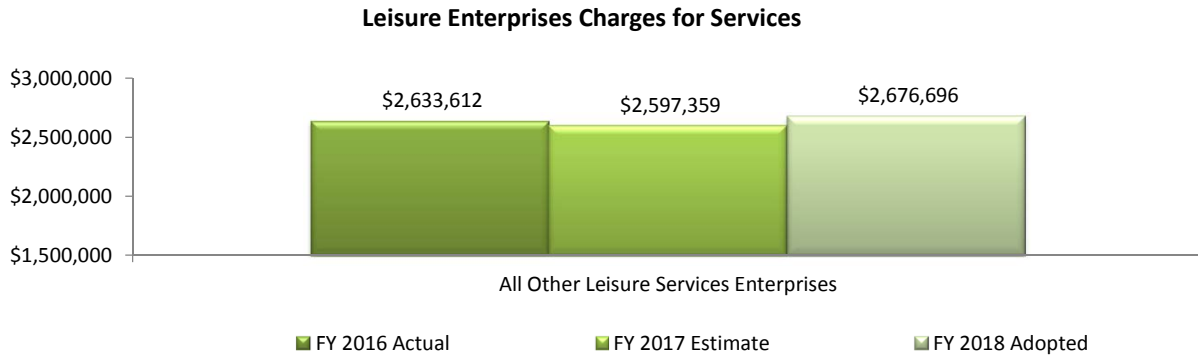


The only exception to these operations being financially independent enterprises is when a policy determination is made to supplement investments in capital through one-time monies or dedicated capital revenue sources. This helps avoid these investments being paid for through debt and bonds. This has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

## All Funds Revenue Summary

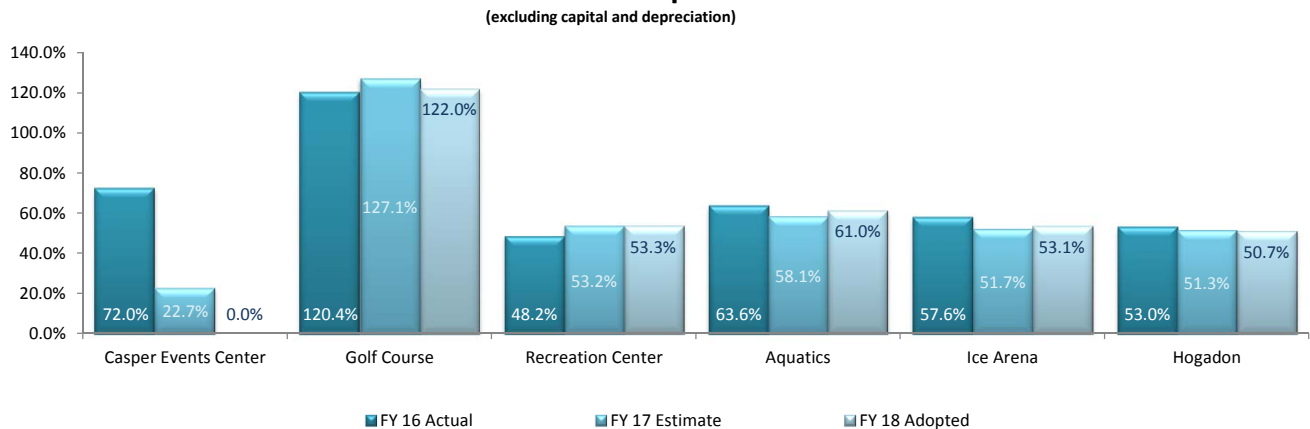
### Charges for Service & User Fees- Leisure Enterprises

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 \$2,676,696 in user charges in FY 2018.



The various Leisure service operations have different expectations about what percentage of their operational expenses they will be able to recover through user fees. Some operations, such as the Casper Municipal Golf Course, have traditionally been able to earn enough revenue to support all of their operations and some replacement capital, such as golf carts. Other operations have different targets for revenue recovery. One reason is to maintain affordability for users, so that the operation can be used by a large portion of Casper's population. This is particularly true for operations that serve the youth and 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 18.6% 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 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 ADOPTED	% ▲
<b>General Fund</b>	\$ 51,802,894	\$ 45,536,880	\$ 43,469,731	\$ 46,078,329	6%
<b>Total General Fund</b>	51,802,894	45,536,880	43,469,731	46,078,329	6%
<b>Capital Funds</b>					
Capital Projects Fund	\$ 54,817,844	\$ 34,994,425	\$ 28,373,421	\$ 10,091,160	-64%
Capital Equipment	2,508,336	1,964,276	1,092,462	1,894,935	73%
One Cent #13 Sales Tax	51,486	1,305,765	789,241	1,002,498	27%
One Cent #14 Sales Tax	11,839,617	14,427,152	9,382,000	5,008,837	-47%
One Cent #15 Sales Tax	11,377,257	18,745,879	16,399,032	15,367,748	-6%
Opportunities Fund	1,005,474	4,811	438,629	1,099,943	151%
<b>Total Capital Funds</b>	\$ 81,600,014	\$ 71,442,308	\$ 56,474,785	\$ 34,465,121	-39%
<b>Enterprise Funds</b>					
Water	\$ 13,176,009	\$ 26,175,525	\$ 25,641,910	\$ 18,505,358	-28%
Water Treatment Plant	3,021,927	2,987,024	2,924,852	3,108,850	6%
Sewer	5,838,788	7,764,136	7,227,338	6,460,028	-11%
Wastewater Treatment Plant	5,983,122	9,171,471	8,910,398	6,381,646	-28%
Refuse Collection	7,712,701	9,613,420	9,571,196	7,045,471	-26%
Balefill	8,606,913	19,102,962	18,040,792	8,951,582	-50%
Casper Events Center	3,242,646	3,135,225	1,914,963	955,395	-50%
Golf Course	776,277	736,751	702,283	707,481	1%
Casper Recreation Center	1,074,752	1,160,110	1,041,369	1,066,124	2%
Aquatics	1,026,149	1,079,679	1,059,612	1,039,637	-2%
Ice Arena	594,370	539,700	558,527	591,647	6%
Hogadon Ski Area	855,674	832,205	788,418	874,942	11%
Parking Lots	29,018	19,181	18,297	21,335	17%
<b>Total Enterprise Funds</b>	\$ 51,938,346	\$ 82,317,389	\$ 78,399,955	\$ 55,709,496	-29%
<b>Special Revenue Funds</b>					
Weed & Pest Control	\$ 612,013	\$ 625,901	\$ 621,169	\$ 659,322	6%
Transit Services	1,810,805	2,675,938	2,653,579	1,997,611	-25%
Community Development Block Grant	22,894	309,785	309,785	314,105	1%
Police Grants	159,583	148,264	323,882	319,565	-1%
Special Fire Assistance	34,315	180,000	210,000	189,000	-10%
Redevelopment Loan Fund	67,524	67,119	65,355	262,850	302%
Revolving Land Fund	520,011	495,216	1,540,077	22,104	-99%
Metropolitan Planning Office	464,414	1,136,198	946,452	772,661	-18%
Special Reserves	434,374	1,439,963	1,416,440	420,281	-70%
<b>Total Special Revenue Funds</b>	\$ 4,125,933	\$ 7,078,384	\$ 8,086,739	\$ 4,957,499	-39%
<b>Debt Services Fund</b>					
Special Assessments	\$ 1,317	\$ 1,092	\$ 1,585	\$ 1,835	16%

## All Funds Expenditure Summary by Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 ADOPTED	% ▲
<b>Internal Services Funds</b>					
Fleet Maintenance	\$ 2,994,800	\$ 3,002,621	\$ 2,820,631	\$ 2,574,289	-9%
Buildings & Structures	950,804	822,925	783,992	829,233	6%
City Campus	301,621	285,220	278,986	291,888	5%
Property & Liability Insurance	2,908,438	2,524,569	2,588,392	1,651,643	-36%
Information Technology Fund	1,349,762	1,434,933	1,412,299	1,446,687	2%
Variable Services Fund	-	784,911	489,055	724,054	48%
<b>Total Internal Services Funds</b>	<b>\$ 8,505,425</b>	<b>\$ 8,855,179</b>	<b>\$ 8,373,355</b>	<b>\$ 7,517,794</b>	<b>-10%</b>
<b>Trust &amp; Agency Funds</b>					
Perpetual Care	\$ 3,102,242	\$ 2,603,609	\$ 2,520,593	\$ 2,655,423	5%
Metro Animal Control	1,079,494	1,280,669	1,161,314	1,354,083	17%
Public Safety Communications	2,326,494	2,581,702	2,338,447	2,557,563	9%
Health Insurance	9,725,617	9,598,865	9,763,230	10,509,932	8%
<b>Total Trust &amp; Agency Funds</b>	<b>\$ 16,233,847</b>	<b>\$ 16,064,845</b>	<b>\$ 15,783,584</b>	<b>\$ 17,077,001</b>	<b>8%</b>
<b>Total- All Funds</b>	<b>\$ 214,207,776</b>	<b>\$ 231,296,077</b>	<b>\$ 210,589,734</b>	<b>\$ 165,807,075</b>	<b>-21%</b>
<b>Less Intragovernmental Transactions</b>					
Transfers Out	\$ 38,077,412	\$ 41,915,551	\$ 34,019,866	\$ 30,672,076	-10%
Internal Services Charges	5,868,394	5,658,648	5,658,649	6,971,997	23%
Administration Fees	1,532,115	1,184,194	1,165,628	-	-100%
<b>Total</b>	<b>\$ 45,477,921</b>	<b>\$ 48,758,393</b>	<b>\$ 40,844,143</b>	<b>\$ 37,644,073</b>	<b>-8%</b>
<b>Total Expenditures- All Funds</b>	<b>\$ 168,729,855</b>	<b>\$ 182,537,684</b>	<b>\$ 169,745,591</b>	<b>\$ 128,163,002</b>	<b>-24%</b>

## All Funds Expenditure Summary by Use

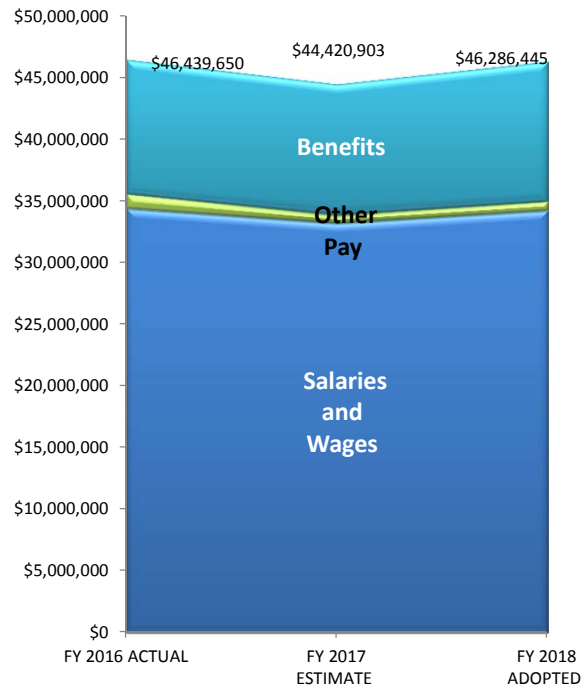
The City of Casper has three major expenditure uses in the FY 2018 Budget:  
**Personnel, Contractual Services and Capital.**

### 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 Manager's 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 a decrease of 47 positions and a 7% cost decrease from the FY 2016 Revised Budget in personnel expenditures. FY 2018 has a reduction of 16 positions.

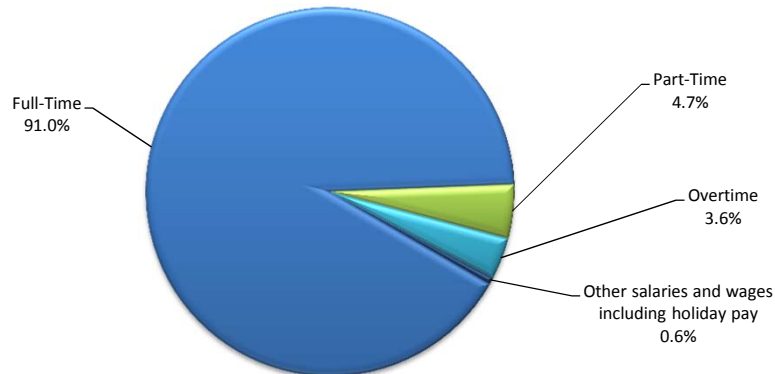
The City's main expenditure in the personnel category is for the salaries and wages of employees. In FY 2018, salaries and wages represent 73.92% of total personnel expenditures. Benefits comprise about 24.52% of personnel expenditures. Other pay items represent about 1.56% of personnel expenditures. Across the three year period, the proportions of salaries and wages, benefits, and other pay items to overall personnel expenditures were lower in FY 2017 due to unfilled positions created by natural attrition and a voluntary retirement incentive plan.

### Citywide Personnel Expenditure Breakdown



In FY 2018, 91.0% of all salary and wages are for full-time employees. Part-time salary and wages represent 4.7% 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 37% of all salary and wage expenditures. However, in the General Fund and Utility Enterprise Funds the proportion is about 1.7% and 1.5% respectively.

### FY 2018 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 2018, the City of Casper is budgeted to spend \$2,907,112 for electricity, \$403,475 for natural gas, \$604,005 for water, and \$424,855 for telecommunications.

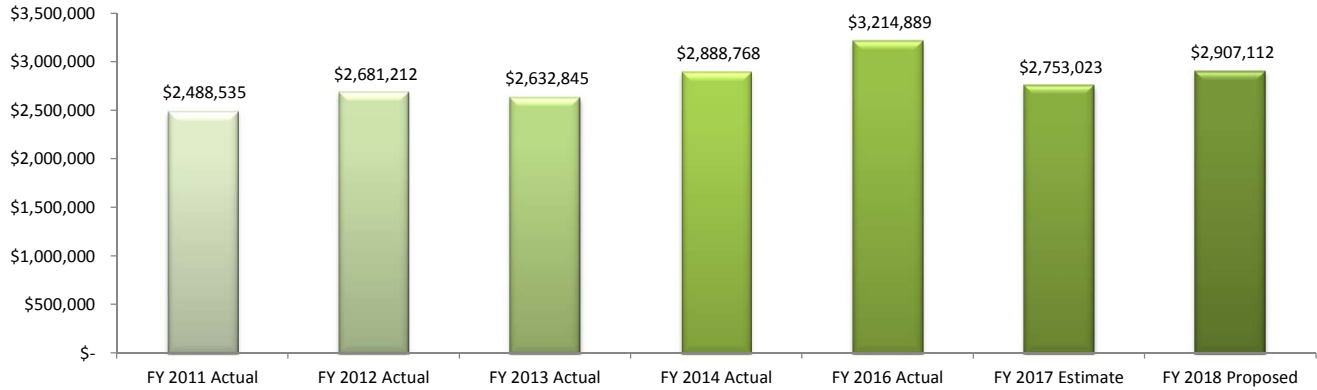
Many of the City's divisions operate as enterprises. This means that these divisions operate in a manner similar to private businesses. For this reason, many enterprise divisions are the primary customer of other enterprise divisions, such as the case with the relationship between Sewer and the Wastewater 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, 62% 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.

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

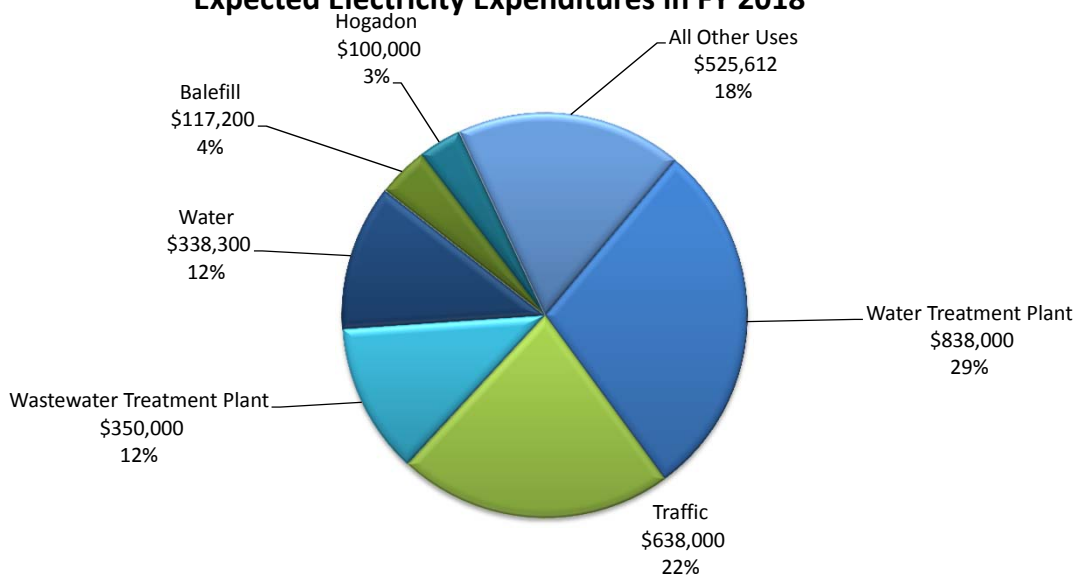
### Contractual Services- Electricity

#### Electricity Expense All Areas



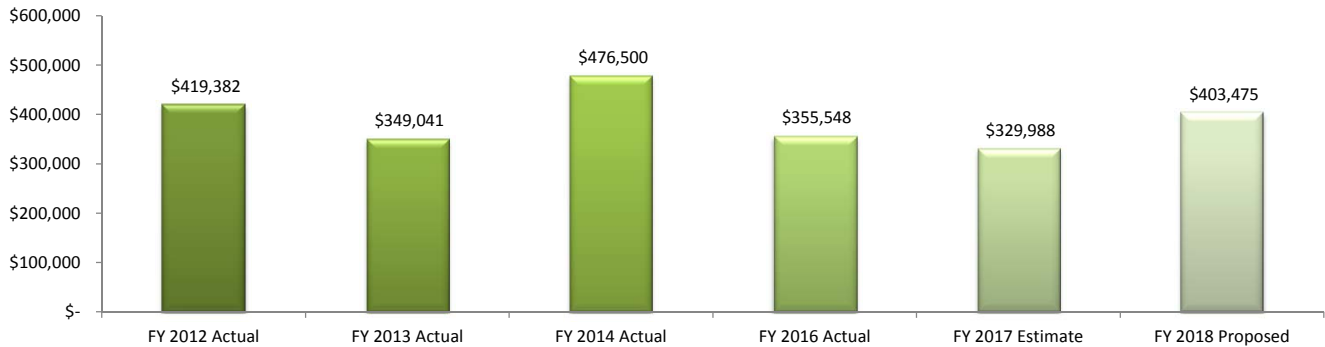
Casper has averaged approximately \$2,915,694 in electricity costs in recent years. The City operation has reduced electricity use since its high point in FY 2016.

#### Expected Electricity Expenditures in FY 2018



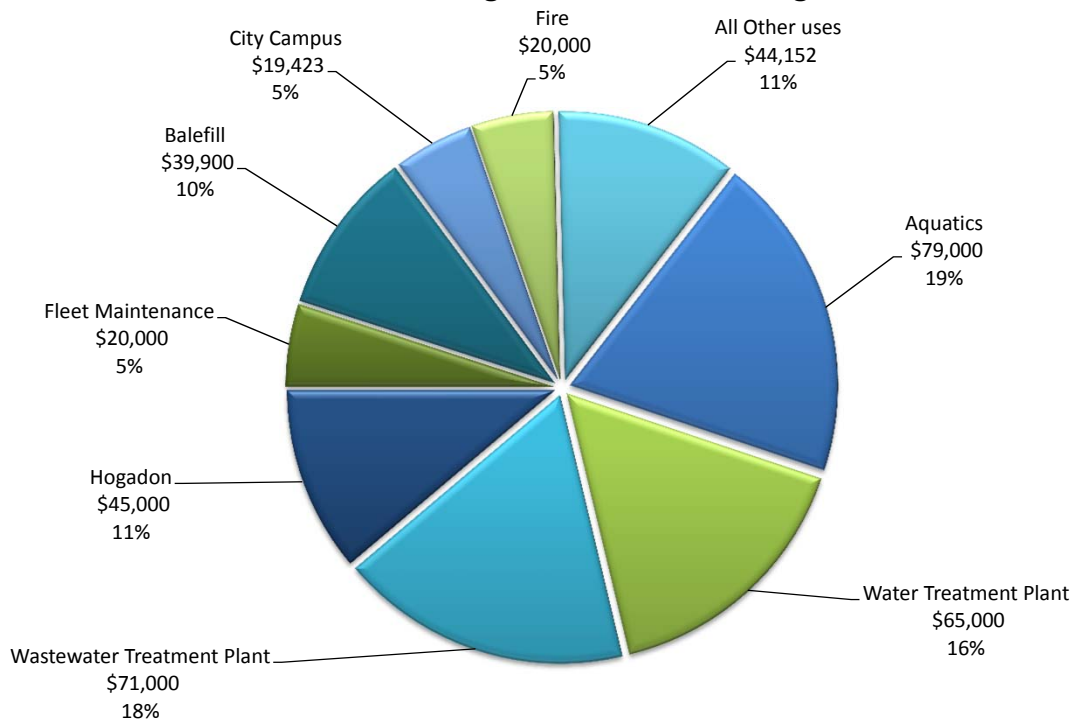
## All Funds Expenditure Summary by Use

### Natural Gas Expense All Areas



\$403,475 is budgeted for natural gas in FY 2018. Natural Gas prices have decreased in the past two years. However, usage is expected to increase with the completion of a new lodge at Hogadon.

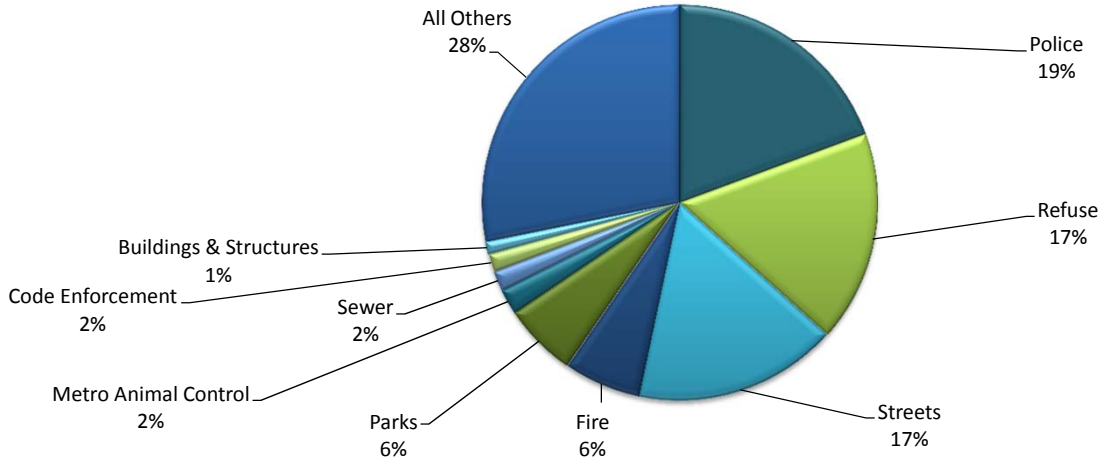
### FY 2017 Budgeted Natural Gas Usage



## All Funds Expenditure Summary by Use

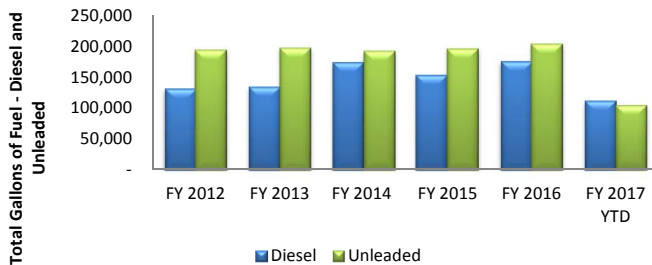
### Largest Citywide Fuel Users

(FY 2010 - March 2017)



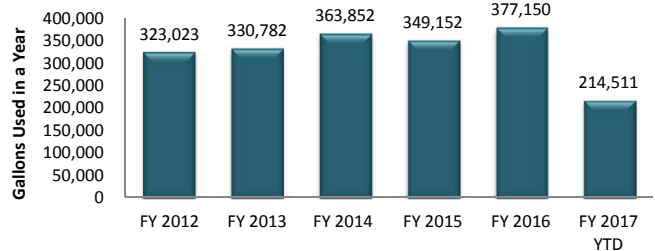
Casper uses approximately 261,000 gallons of diesel and unleaded fuel each year, with the average cost per gallon varying each year based on market prices. This excludes the approximately 78,000 gallons resold to Casper Area Transportation Coalition for operation of the area transit system. The average price per gallon was \$2.82 per gallon for FY 2015 and \$2.24 for FY 2016. Rocky Mountain region prices as of March 27, 2017 for unleaded and diesel prices were \$2.30 and \$2.60 per gallon respectively.

### Total Gallons of Fuel Used



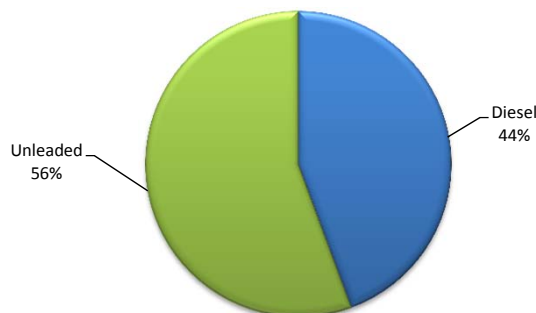
### Total Gallons of Fuel Used Per Year

(FY 2017 as of March)

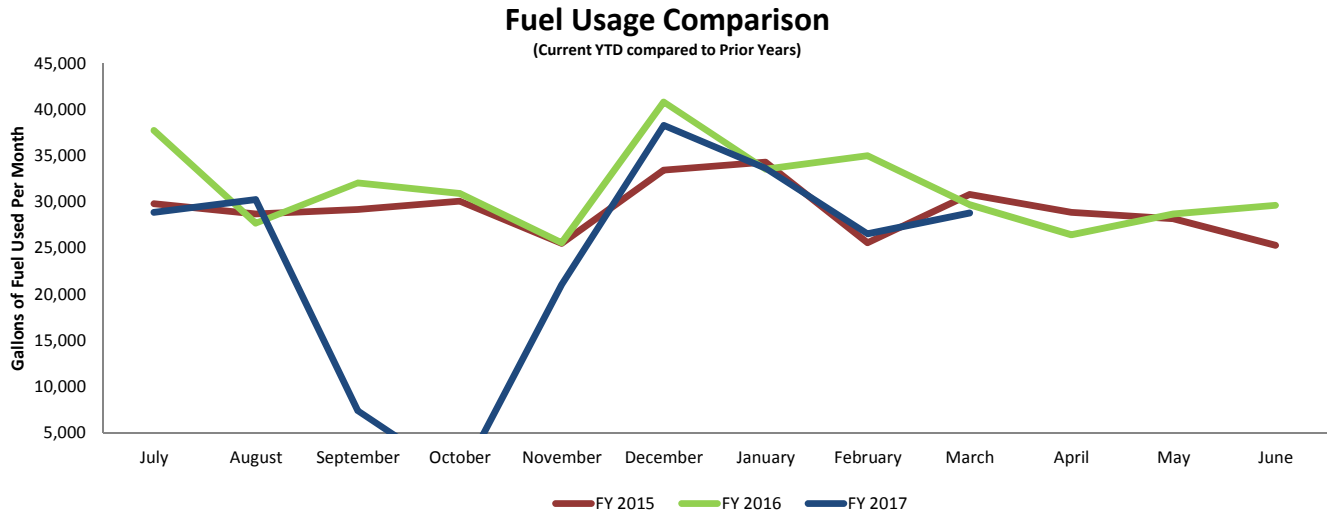


### Citywide Unleaded Fuel vs. Diesel Fuel Usage

(Since FY 2010)



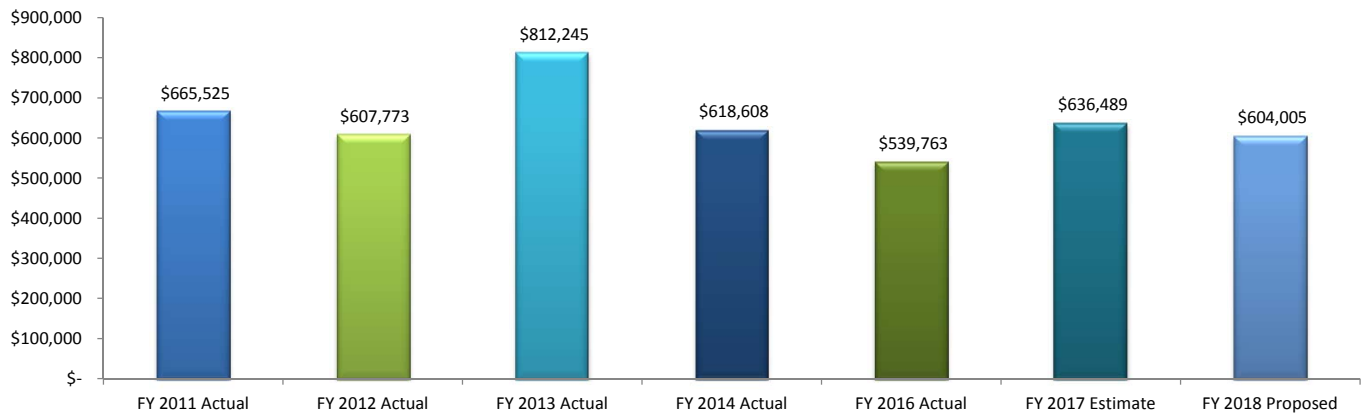
## All Funds Expenditure Summary by Use



Fuel pump was replaced during September and October of 2016.

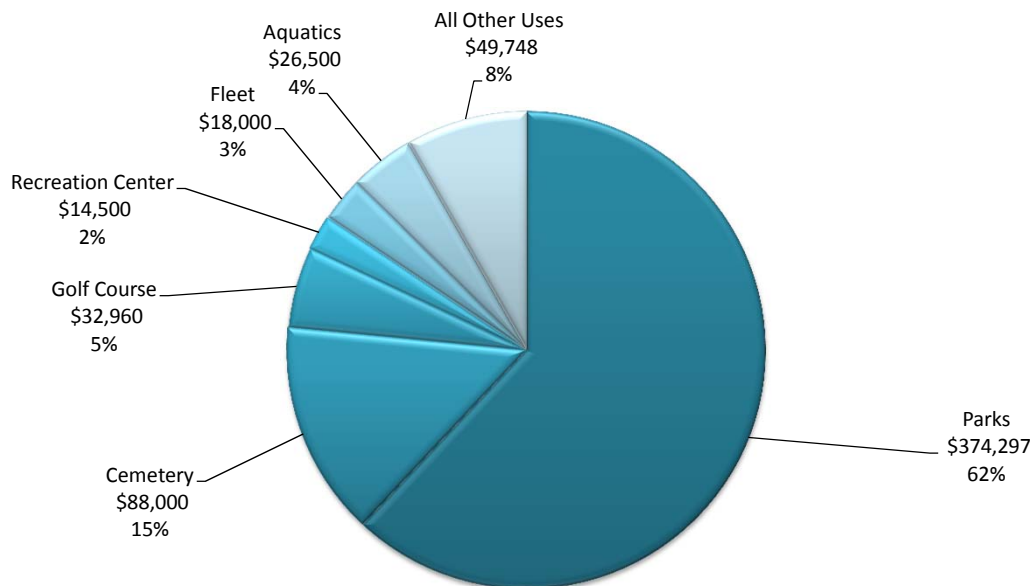
## All Funds Expenditure Summary by Use

### Water Expense All Areas



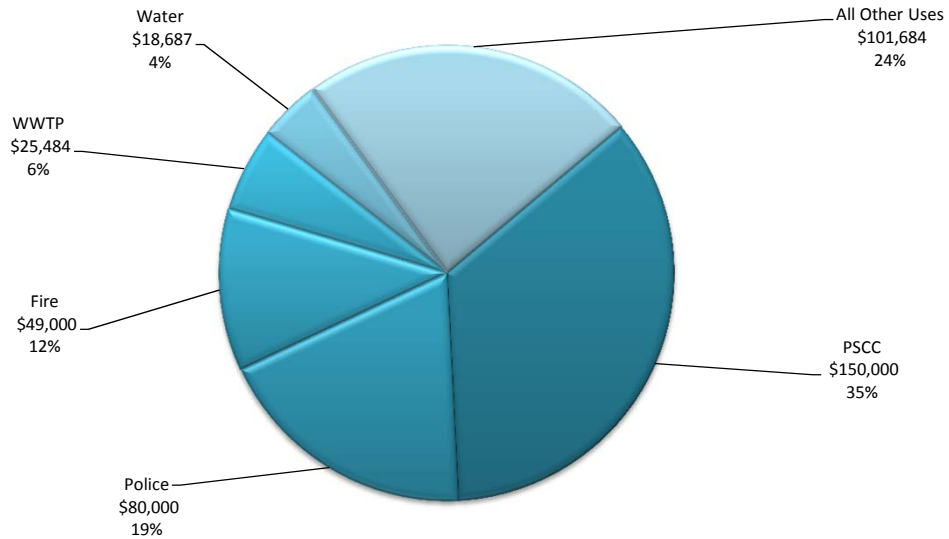
Casper uses approximately \$648,699 in water each fiscal year in its operations, excluding bulk water for resale, and depending on average rainfall.

### FY 2018 Expected Water Expenditures



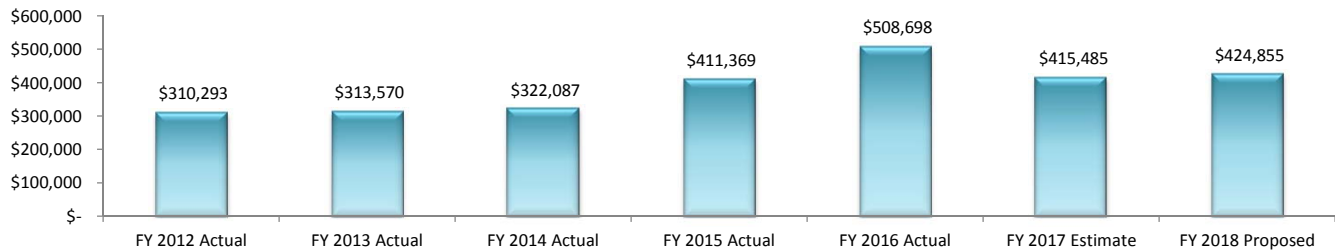
## All Funds Expenditure Summary by Use

### FY 2018 Expected Telecommunications Usage

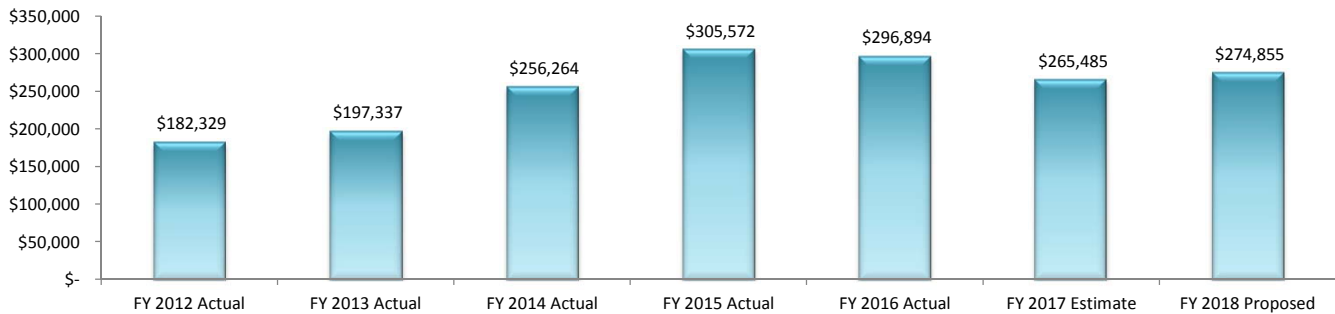


The Voice Over Internet (VOIP) implementation has delivered savings in telecommunications cost. All areas are now on the City VOIP system except the Public Safety Communications Center. The main costs for areas outside of the Public Safety Communication Center are now internet bandwidth and fax and credit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

### Telecommunications Expense All Areas Including PSCC



### Telecommunications Expense All Areas Excluding PSCC



# Capital Summary





# Capital



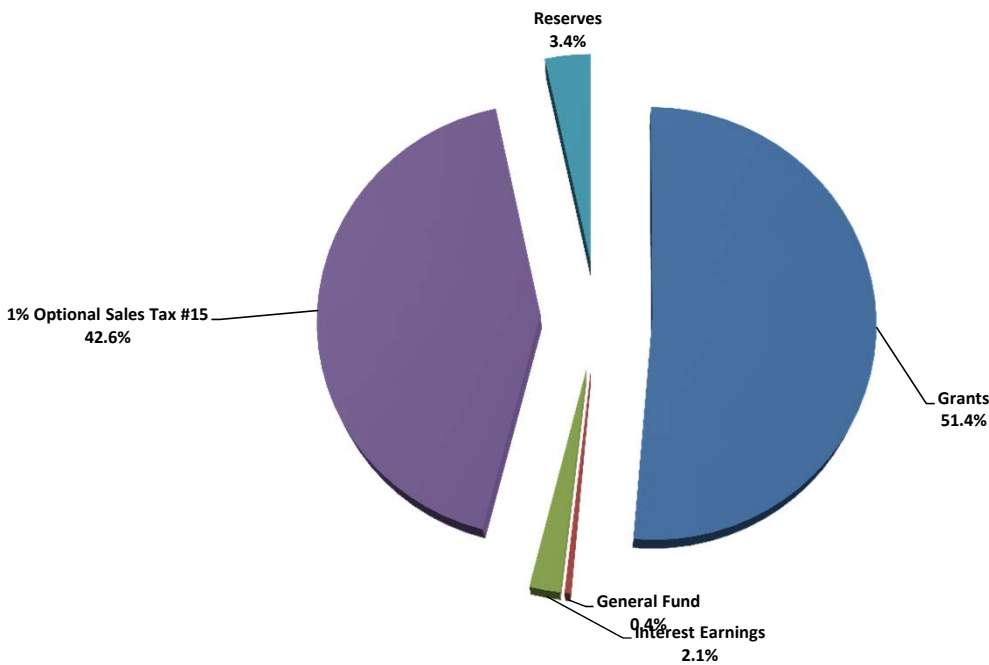
## Capital by Funding Sources

A significant and important funding source for capital in the FY 2018 Proposed 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 2018. Above-the-Cap funding will be used to support General Fund operations. General government capital will primarily be funded by the Optional One Cent #15 funds.

### FY 2018 Capital Investment Funding Sources



## Capital

The City of Casper maintains an ongoing capital improvement program. Existing infrastructure requires upkeep and eventual replacement. A few examples of the largest long-term projects are street replacements and water distribution and sewer collection infrastructure.

### 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 maintenance of the street system.

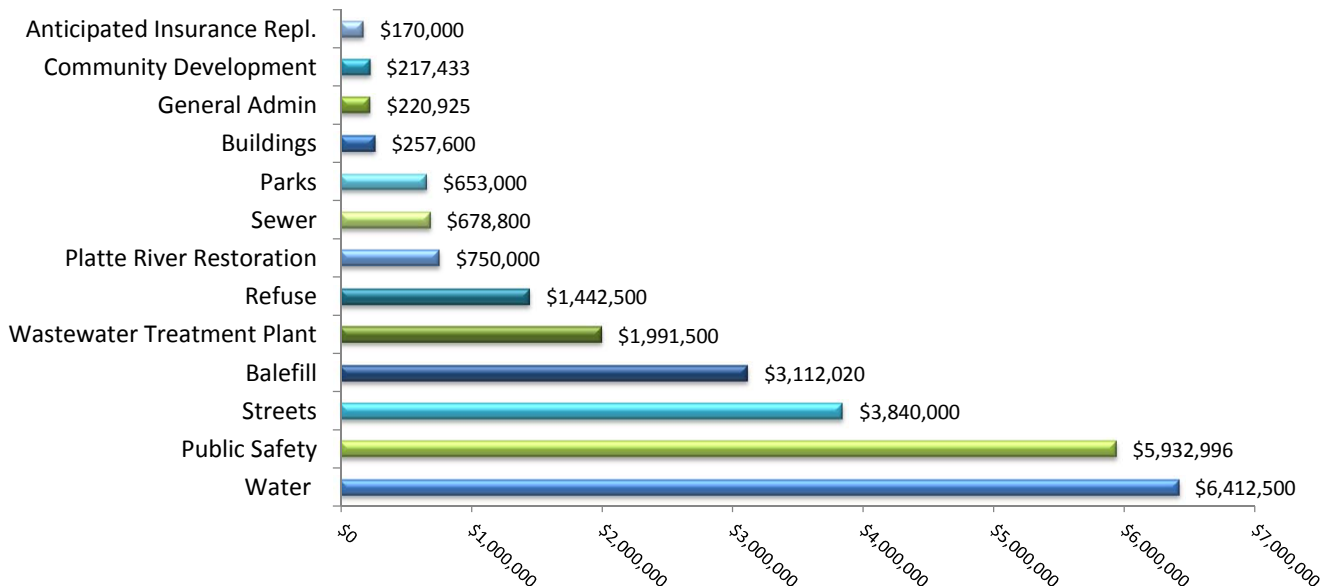
The Balefill and Refuse Collection category reflects capital used for refuse collection and disposal. The Public Safety category covers capital used by Police, Fire, Public Safety Communication Center, and the Municipal Court.

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.

### Proposed FY 2018 Capital Expenditures by Category- Total \$26,205,004



## Capital

### Capital by Category

Category of Capital	FY 2018 Proposed	% of Total
Water	6,412,500	24.5%
Public Safety	5,932,996	22.6%
Streets	3,840,000	14.7%
Balefill	3,112,020	11.9%
Wastewater Treatment Plant	1,991,500	7.6%
Refuse	1,442,500	5.5%
Platte River Restoration	750,000	2.9%
Sewer	678,800	2.6%
Parks	653,000	2.5%
Leisure Services	525,730	2.0%
Buildings	257,600	1.0%
Community Development	217,433	0.8%
Anticipated Insurance Repl.	170,000	0.6%
General Admin	220,925	0.8%
<b>Total for All Categories Citywide</b>	<b>\$26,205,004</b>	<b>100.0%</b>

As can be seen in the table above, Water projects are the largest category of capital and constitute 24.3% of all capital spending currently included in the FY 2018 Proposed Budget. The second largest category, Public Safety, constitutes 22.6% capital expenditures. The third largest category, Streets, comprises 14.5% 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 \$2,200,000. All projects listed, except Traffic Control Detectors, are funded with Optional One Cent Sales Tax #15 funds 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
<b>Capital Projects</b>		
Miscellaneous Arterial and Collectors	\$	2,200,000
Miscellaneous Residential Streets		700,000
Pavement Maintenance Program		300,000
Traffic Control Detectors		182,000
<b>Capital Equipment</b>		
Fleet Replacement		458,000
Total Streets	\$ -	\$ 3,840,000

## 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
<b>Capital Projects</b>		
Unlined Landfill Groundwater Remediation	\$ 1,010,000	
Community Recycling Improvements	265,000	
HVAC Heating/Insulation Improvements	243,000	
Landfill Litter Fence	154,520	
Building Improvements	147,500	
Design for Landfill Closure	85,000	
<b>Capital Equipment</b>		
Tire Shredder	450,000	
GPS SW/HW	170,000	
Trash Containers	65,000	
Compost Yard Check-in Gate	25,000	
Landfill Compactor Replacement		\$ 405,000
Front Load Truck Replacement		375,000
Side Load Truck Replacement		280,000
Rolloff Truck Replacement		200,000
Ejection Rams Baler Building		200,000
Crane Truck Replacement		150,000
Replace Excavator Tracks		85,000
Trash Containers		80,000
Filtration System for Baler		70,000
Special Waste Truck		55,000
Zonar SW for 20 Trash Trucks		22,500
Computer Replacements		6,000
Radio Replacement		6,000
Computer Replacement		2,500
Misc. Technology		2,500
<b>Total Balefill &amp; Refuse Collection</b>	<b>\$ 2,615,020</b>	<b>\$ 1,939,500</b>

## 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. Most of the projects and equipment below will be funded with Optional One Cent #15.

Public Safety Capital	New	Replacement
<b>Capital Projects</b>		
Upgrade to Communications System - WYOLINK	\$ 725,000	
CAD Server Upgrade	120,000	
Mobile Device Purchase/MDM Solution	51,000	
Computer Forensic Capacity	40,000	
NIBRS Compliance	30,000	
Text 2-911	25,000	
Interview room video system upgrade	25,000	
Marathon Building and Lot Security	24,000	
PD Security Surveillance	20,070	
Fire Station #5 Replacement (East Side)		\$ 3,600,000
Tactical Firing Range		200,000
<b>Capital Equipment</b>		
Misc. Fire Equipment	27,000	
Misc. Fire Technologies	15,000	
PSCC Phone Tree	8,600	
Police Fleet Replacement		500,000
Fire Brush Truck Replacement		335,000
Ballistic Vests/Helmets		126,126
Misc. Police Technologies		25,000
Fire Turnout Gear		17,000
Misc. Fire Equipment		8,000
Misc. Police Equipment		5,000
PSCC Computer Replacements		5,000
PSCC Light Equipment Replacements		1,200
<b>Total Public Safety</b>	<b>\$ 1,110,670</b>	<b>\$ 4,822,326</b>

## Capital

### Capital - Water Distribution

The largest project is the Ten Million Gallon Reservoir Renovation. 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
<b>Capital Projects</b>		
Oversizing Reimbursement for Developers	\$ 85,000	
Ten Million Gallon Reservoir Renovation		\$ 3,600,000
Water Main Replacements		1,000,000
PLC Replacement		320,000
Waterline Replacements		250,000
Storage Tank Recoating		200,000
Booster Station Renovations		86,000
<b>Capital Equipment</b>		
Small Equipment & Projects	340,000	
Vehicle Replacement		404,500
Small Equipment & Projects		121,000
Computer Replacements		6,000
Total Water Distribution	\$ 425,000	\$ 5,987,500

## Capital

### Capital - Wastewater Treatment Plant

The largest capital expenditure listed is the Emergency Power Project. The Emergency Power Project will provide emergency electrical generation to the entire WWTP and, like the Digester Boiler and most of the Large Equipment, will be funded by 1%15 dollars. 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
<b>Capital Projects</b>		
Selenium Control	\$ 50,000	
Motor Control Center Replacement		\$ 1,000,000
Roof Replacement		60,000
<b>Capital Equipment</b>		
Small Equipment and Vehicles	5,000	
Large Equipment and Projects		400,000
Digester Heat Exchanger Flow Valve		300,000
Small Equipment and Vehicles		169,000
Computer Replacements		7,500
Total Wastewater Treatment Plant	\$ 55,000	\$ 1,936,500



## Capital

### Capital - Parks

Pathway Improvements, Fleet Replacement, and Playground & Fall Material Replacement projects are funded with Optional One-Cent #15 funds. Miscellaneous Park Improvements is funding to keep existing parks maintained and is also funded with Optional One-Cent #15.

Parks	New	Replacement
<b>Capital Projects</b>		
Pathway & Bike Lane Improvements	\$	300,000
Miscellaneous Park Improvements		85,000
Playground & Fall Material Replacement		75,000
Park Lighting		50,000
<b>Capital Equipment</b>		
Fleet Replacement		143,000
<b>Total Parks</b>	\$ -	\$ 653,000

### 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 Metro Animal Services reserves.

Community Development Capital	New	Replacement
<b>Capital Projects</b>		
Building Repairs at Metro Animal Services	\$	86,503
<b>Capital Equipment</b>		
Fleet Replacement		53,000
Truck Replacement for Metro Animal Services		33,000
Radio Replacement at Metro Animal Services		31,000
Misc Technologies		13,930
<b>Total Development</b>	\$ -	\$ 217,433

## 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 FY18 is the CEC Fire Protection System and will be funded with Opportunity Funds. Work on the Ice Arena's Ice Making System will also begin and will be funded with 1%15 funds.

Leisure Capital	New	Replacement
<b>Capital Projects</b>		
Fire Protection System-Events Center		\$ 350,000
Kitchen Exhaust Fan		25,000
Golf Clubhouse HVAC		19,500
Computer & Misc Technologies Replacements		15,150
Steam Room Frame and Doors-Rec Center		6,800
Cement Replacement-Ice Arena		5,280
Green Cover Replacements for Municipal Golf Course		5,000
Trailer Replacement for Hogadon		2,500
Roof Snow Guards-Events Center	\$ 35,000	
<b>Capital Equipment</b>		
Fleet Replacement-Golf Course		46,000
Ventilation Fans-Aquatics		12,500
Steam Table-Municipal Golf Course		3,000
Total Leisure	\$ 35,000	\$ 490,730

## Capital

### Capital - Sewer

Most capital items are routine replacements to maintain the system at current capacity. Sewer capital projects and capital equipment purchases are funded with user fees.

Sewer Capital	New	Replacement
<b>Capital Projects</b>		
Oversizing Reimbursement for Developers	\$ 35,000	
Sewer Replacements		\$ 600,000
<b>Capital Equipment</b>		
Small Equipment and Projects	7,300	-
Small Equipment and Projects		33,000
Computer Replacement		3,500
Total Sewer	\$ 42,300	\$ 636,500

### Capital - Platte River Restoration

1%15 funds will be used for River Restoration efforts.

Capital	New	Replacement
<b>Capital Projects</b>		
North Platte River Restoration	\$ 750,000	
Total	\$ 750,000	\$ -

## Capital

### Capital - Building Maintenance

The majority of these projects will be funded by the Opportunity and Perpetual Care funds.

Building Maintenance Capital	New	Replacement
<b>Capital Projects</b>		
Misc. Bldg Repairs	\$	100,000
Leased Facility Capital Improvements		50,000
Fire Station #1 Maintenance		41,000
Co-Ray-Vac & Ejector - Ice Arena		28,000
City Center Sidewalk Installation		17,000
Concrete Repairs - Casper Events Center		10,000
City Center Gutter Installation		2,000
<b>Capital Equipment</b>		
Hot Water Heater-Recreation Center		5,000
Light Equipment		2,600
Computer Replacement		2,000
<b>Total Building Maintenance</b>	<b>\$ -</b>	<b>\$ 257,600</b>

### 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	\$ -	\$ 170,000
<b>Total Insurance Replacements</b>	<b>\$ -</b>	<b>\$ 170,000</b>

## Capital

### 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
<b>Capital Projects</b>		
Hall of Justice Upgrade	\$	100,000
Network Backbone Equipment		30,000
IP Telephony System Upgrades		25,000
<b>Capital Equipment</b>		
Computer Replacement/Misc Technology		50,700
Misc. Light Equipment		15,225
Total	\$ -	\$ 220,925

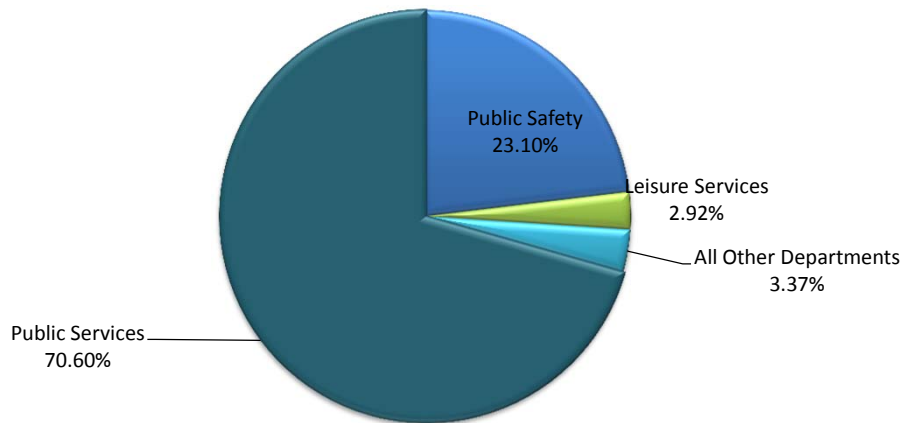
## Capital

### 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 70% of all budgeted capital spending for FY 2018. 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



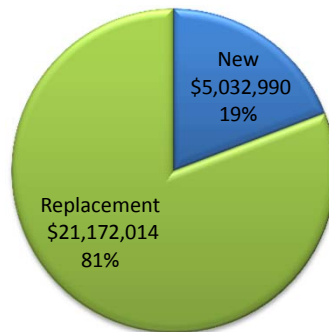
## Capital

### 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.

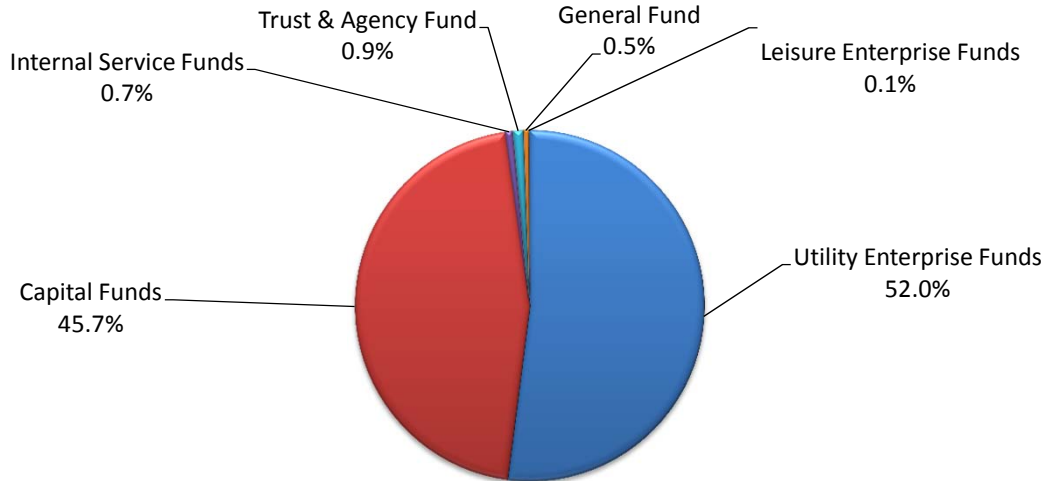
### New Capital vs. Replacement Capital



# Capital

## Capital by Fund

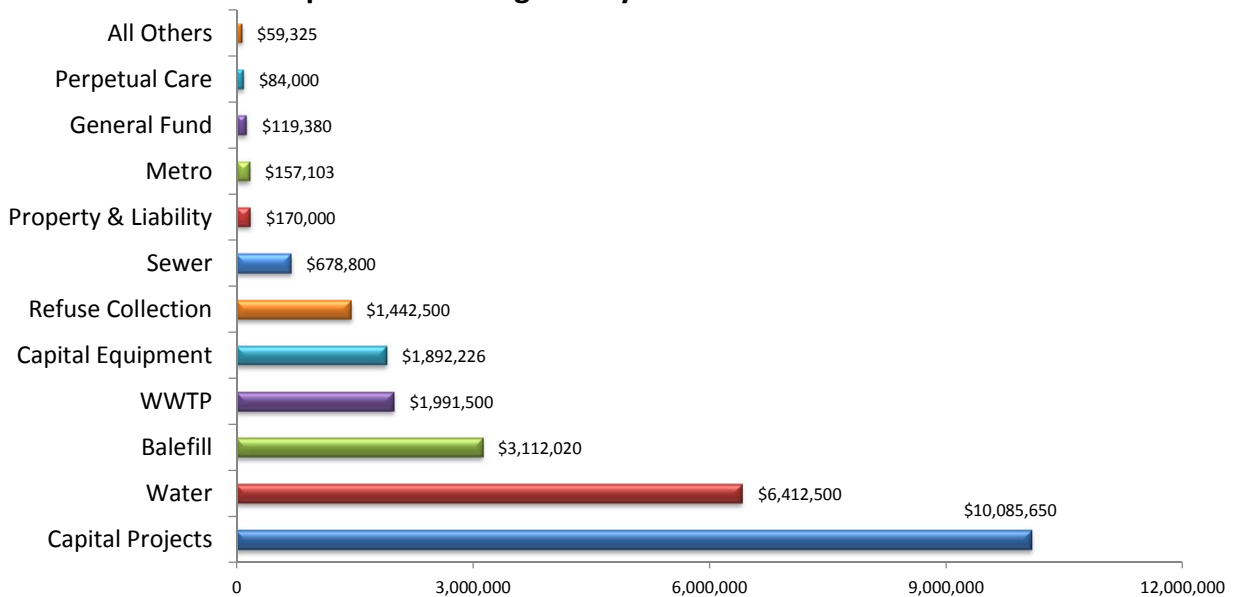
**Where are Capital Items Budgeted by Percentage in FY 2018?**



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 2018?**





## 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
Leisure Services	Fire Protection System-Events Center	350,000	Yellow
Leisure Services	Ice Making System Replacement at Ice Arena	200,000	Yellow
Leisure Services	Fleet Replacement-Golf Course	46,000	Yellow
Leisure Services	Roof Snow Guards-Events Center	35,000	Yellow
Leisure Services	Kitchen Exhaust Fan	25,000	Yellow
Leisure Services	Golf Clubhouse HVAC	19,500	Yellow
Leisure Services	Computer & Misc Technologies Replacements	15,150	Yellow
Leisure Services	Ventilation Fans-Aquatics	12,500	Yellow
Leisure Services	Steam Room Frame and Doors-Rec Center	6,800	Yellow
Leisure Services	Cement Replacement-Ice Arena	5,280	Yellow
Leisure Services	Green Cover Replacements for Municipal Golf Course	5,000	Yellow
Leisure Services	Steam Table-Municipal Golf Course	3,000	Yellow
Leisure Services	Trailer Replacement for Hogadon	2,500	Yellow
Balefill & Refuse Collection	Unlined Landfill Ground water Remediation	1,010,000	Yellow
Balefill & Refuse Collection	Tire Shredder	450,000	Yellow
Balefill & Refuse Collection	Landfill Compactor Replacement	405,000	Yellow
Balefill & Refuse Collection	Front Load Truck Replacement	375,000	Yellow
Balefill & Refuse Collection	Side Load Truck Replacement	280,000	Yellow
Balefill & Refuse Collection	Community Recycling Improvements	265,000	Green
Balefill & Refuse Collection	HVAC Heating/Insulation Improvements	243,000	Red
Balefill & Refuse Collection	Ejection Rams Baler Building	200,000	Yellow
Balefill & Refuse Collection	Rolloff Truck Replacement	200,000	Yellow
Balefill & Refuse Collection	GPS SW/HW	170,000	Green
Balefill & Refuse Collection	Landfill Litter Fence	154,520	Green
Balefill & Refuse Collection	Crane Truck Replacement	150,000	Yellow
Balefill & Refuse Collection	Building Improvements	147,500	Yellow
Balefill & Refuse Collection	Trash Containers	145,000	Yellow
Balefill & Refuse Collection	Design for Landfill Closure	85,000	Red
Balefill & Refuse Collection	Replace Excavator Tracks	85,000	Yellow
Balefill & Refuse Collection	Filtration System for Baler	70,000	Yellow
Balefill & Refuse Collection	Special Waste Truck	55,000	Yellow
Balefill & Refuse Collection	Compost Yard Check in Gate	25,000	Red
Balefill & Refuse Collection	Zonar SW for 20 Trash Trucks	22,500	Yellow
Balefill & Refuse Collection	Computer Replacement	8,500	Yellow
Balefill & Refuse Collection	Radio Replacement	6,000	Yellow
Balefill & Refuse Collection	Miscellaneous Technology	2,500	Yellow
Building Maintenance	Misc. Bldg Repairs	100,000	Yellow
Building Maintenance	Leased Facility Capital Improvements	50,000	Yellow
Building Maintenance	Fire Station #1 Maintenance	41,000	Yellow
Building Maintenance	Co-Ray-Vac & Ejector - Ice Arena	28,000	Yellow
Building Maintenance	City Center Sidewalk Installation	17,000	Yellow
Building Maintenance	Concrete Repairs - Casper Events Center	10,000	Yellow
Building Maintenance	Hot Water Heater-Recreation Center	5,000	Yellow
Building Maintenance	Light Equipment	2,600	Yellow

Building Maintenance	City Center Gutter Installation	2,000	
Building Maintenance	Computer Replacement	2,000	
Community Development	Building Repairs at Metro Animal Services	86,503	
Community Development	Fleet Maintenance-Community Development	53,000	
Community Development	Truck Replacement for Metro Animal Services	33,000	
Community Development	Radio Replacement at Metro Animal Services	31,000	
Community Development	Misc Technologies	13,930	
Fleet	Software/Diagnostic Tools	15,000	
General Administration & Primary Infor	Hall of Justice Upgrade	100,000	
General Administration & Primary Infor	Computer Replacement/Misc Technology	50,700	
General Administration & Primary Infor	Network Backbone Equipment	30,000	
General Administration & Primary Infor	IP Telephony System Upgrades	25,000	
General Administration & Primary Infor	Misc. Light Equipment	15,225	
Insurance Replacements	Insurance replacements and deductibles	170,000	
Parks	Pathway & Bike Lane Improvements	300,000	
Parks	Fleet Replacement	143,000	
Parks	Miscellaneous Park Improvements	85,000	
Parks	Playground & Fall Material Replacement	75,000	
Parks	Park Lighting	50,000	
Public Safety	Fire Station #5 Replacement (East Side)	3,600,000	
Public Safety	Upgrade to communications system - WYOLINK	725,000	
Public Safety	Fleet Replacement	500,000	
Public Safety	Brush Truck Replacement	335,000	
Public Safety	Tactical Firing Range	200,000	
Public Safety	Ballistic Vests and Helmets	126,126	
Public Safety	CAD Server Upgrade	120,000	
Public Safety	Mobile Device Purchase/MDM Solution	51,000	
Public Safety	Misc. Fire Department Equipment/Technology	50,000	
Public Safety	Computer Forensic Capacity	40,000	
Public Safety	NIBRS Compliance	30,000	
Public Safety	Misc. Police Department Projects/Technology	30,000	
Public Safety	Text 2-911	25,000	
Public Safety	Interview Room Video System Upgrade	25,000	
Public Safety	Marathon Building and Lot Security	24,000	
Public Safety	Police Security Surveillance	20,070	
Public Safety	Turnout Gear Replacements	17,000	
Public Safety	PSCC Phone Tree	8,600	
Public Safety	PSCC Computer Replacements	5,000	
Public Safety	PSCC Misc Light Equipment	1,200	
Sewer	Sewer Replacements	600,000	
Sewer	Small Equipment & Projects	40,300	
Sewer	Oversizing Reimbursement for Developers	35,000	
Sewer	Computer Replacement	3,500	
Stormwater	North Platte River Restoration	1,500,000	
Streets	Miscellaneous Arterial and Collectors	2,200,000	
Streets	Miscellaneous Residential Streets	700,000	
Streets	Fleet Replacement	458,000	
Streets	Pavement Maintenance Program	300,000	
Streets	Traffic Control Detectors	182,000	
Wastewater Treatment Plant	Motor Control Center Replacement Project	1,000,000	
Wastewater Treatment Plant	Large Equipment and Vehicles	400,000	

Wastewater Treatment Plant	Digester Heat Exchanger Flow Valve	300,000	
Wastewater Treatment Plant	Small Equipment and Vehicles	174,000	
Wastewater Treatment Plant	Roof Replacement	60,000	
Wastewater Treatment Plant	Selenium Control	50,000	
Wastewater Treatment Plant	Computer Replacements	7,500	
Water Distribution	Ten Million Gallon Reservoir Renovation	3,600,000	
Water Distribution	Water Main Replacements	1,000,000	
Water Distribution	Small Equipment & Projects	461,000	
Water Distribution	Vehicle Replacement	404,500	
Water Distribution	PLC Replacement	320,000	
Water Distribution	Water Line Replacements	250,000	
Water Distribution	Storage Tank Recoating	200,000	
Water Distribution	Booster Station Renovations	86,000	
Water Distribution	Oversizing Reimbursement for Developers	85,000	
Water Distribution	Computer Replacements	6,000	
	<b>Total FY 2018 Capital Expenditures</b>	<b>\$ 27,170,004</b>	

# Personnel Summary



## All Funds Personnel Summary by Fund

(Full-Time Position Basis)

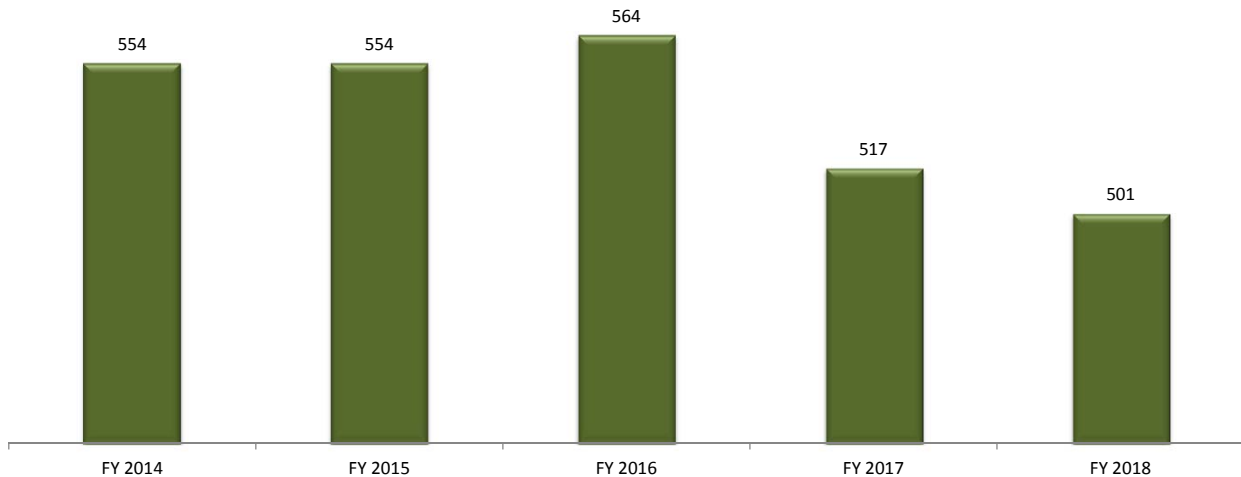
Fund	Department	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	# ▲
		Positions	Positions	Positions	Positions	Authorized Positions	
<b>General Fund</b>							
City Manager	City Manager	6	6	6	4	4	-
City Attorney	City Attorney	7	7	7	6	6	-
Municipal Court	Support Services	9	9	9	4	5	1
Finance	Support Services	20	28	28	27	22	(5)
Human Resources	Support Services	5	5	5	5	9	4
Planning	Planning & Community Dev.	6	5	5	4	4	-
Code Enforcement	Planning & Community Dev.	13	13	13	11	10	(1)
Police	Police	109	113	118	115	118	3
Fire	Fire	79	79	79	76	75	(1)
Engineering	Public Services	14	12	12	11	10	(1)
Streets	Public Services	35	31	31	24	23	(1)
Cemetery	Public Services	3	3	3	3	2	(1)
Parks	Public Services	22	22	23	21	20	(1)
Fort Caspar	Leisure Services	4	4	4	4	3	(1)
		332	337	343	315	311	(4)
<b>Enterprise Funds</b>							
Water	Public Services	31	24	24	22	22	-
Water Treatment Plant	Public Services	10	10	10	10	10	-
Sewer	Public Services	7	7	8	8	8	-
Plant	Public Services	15	15	15	14	15	1
Refuse Collection	Public Services	18	20	20	20	19	(1)
Balefill	Public Services	20	19	20	19	20	1
Aquatics	Leisure Services	4	4	4	4	3	(1)
Golf Course	Leisure Services	5	5	5	3	3	-
Ice Arena	Leisure Services	3	3	3	2	3	1
Recreation Center	Leisure Services	8	8	8	8	6	(2)
Hogadon	Leisure Services	4	4	5	4	4	-
Casper Events Center	Leisure Services	14	14	14	12	-	(12)
		139	133	136	126	113	(13)
<b>Special Revenue Funds</b>							
Metropolitan Planning	Planning & Community Dev.	2	3	3	3	3	-
Weed & Pest Control	Public Services	3	3	4	4	4	-
Community Develop.	Planning & Community Dev.						
Block Grant		1	1	1	1	1	-
Police Grants	Police	1	1	1	1	2	1
		7	8	9	9	10	1

## All Funds Personnel Summary by Fund

(Full-Time Position Basis)

Fund		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
		Positions	Positions	Positions	Positions	Authorized	# ▲
						Positions	
<b>Internal Services Funds</b>							
Fleet Maintenance	Support Services	12	13	13	9	12	3
Information Technology & GIS	Support Services	15	14	14	14	13	(1)
Buildings & Structures	Support Services	12	12	12	8	8	-
Property and Liability Fund	Support Services	2	2	2	1	-	(1)
		41	41	41	32	33	1
<b>Trust &amp; Agency Funds</b>							
Metro Animal Services	Planning & Community Dev.	12	13	13	13	13	-
Public Safety	Police	22	21	21	21	21	-
Communications	Police	22	21	21	21	21	-
Health Insurance Fund	Support Services	1	1	1	1	-	(1)
		35	35	35	35	34	(1)
<b>Total without City Council*</b>		554	554	564	517	501	(16)

### Total City Full-Time Staffing

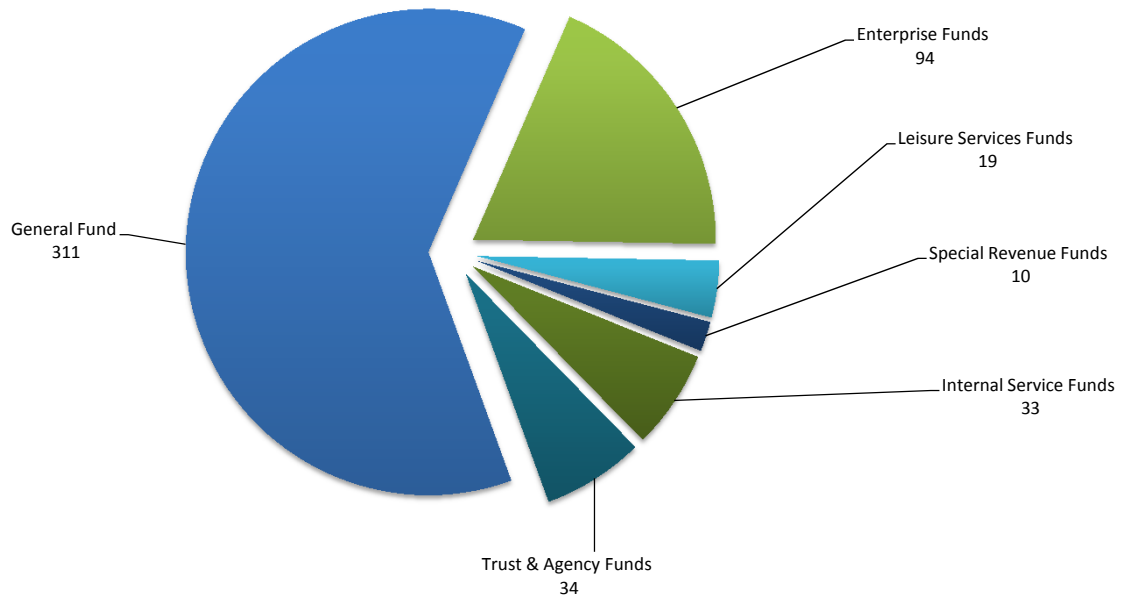


## All Funds Personnel Summary by Fund

(Full-Time Position Basis)

Fund	FY 2014 Positions	FY 2015 Positions	FY 2016 Positions	FY 2017 Positions	FY 2018 Authorized Positions	% of Total Staffing
General Fund	332	337	343	315	311	62.1%
Enterprise Funds	101	95	97	93	94	18.8%
Leisure Services Funds	38	38	39	33	19	3.8%
Special Revenue Funds	7	8	9	9	10	2.0%
Internal Service Funds	41	41	41	32	33	6.6%
Trust & Agency Funds	35	35	35	35	34	6.8%
<b>Total without City Council</b>	<b>554</b>	<b>554</b>	<b>564</b>	<b>517</b>	<b>501</b>	<b>100.0%</b>

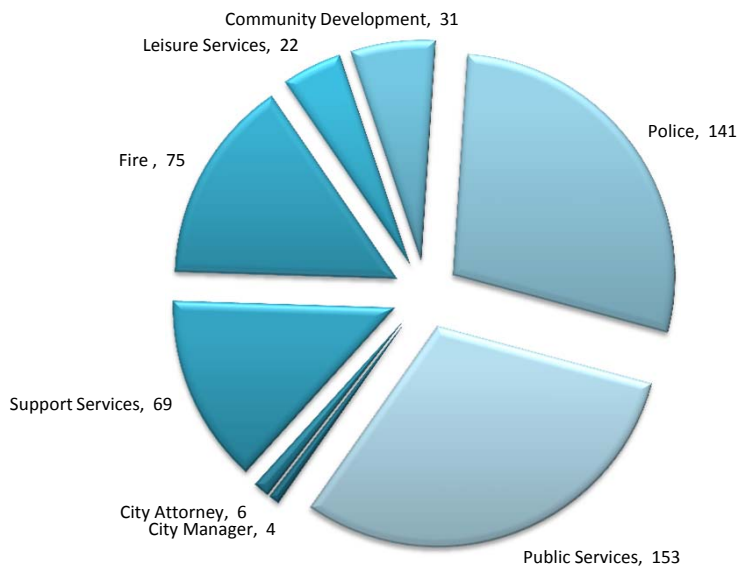
**FY 2018 Full-Time Positions by Fund**



## All Funds Personnel Summary by Department

Department	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	% of Total Staffing
City Manager	6	6	6	4	4	0.8%
City Attorney	7	7	7	6	6	1.2%
Support Services	76	84	84	69	69	13.8%
Fire	79	79	79	76	75	15.0%
Leisure Services	42	42	43	37	22	4.4%
Community Development	22	22	22	32	31	6.2%
Police	144	148	153	137	141	28.1%
Public Services	178	166	170	156	153	30.5%
<b>Total without City Council</b>	<b>554</b>	<b>554</b>	<b>564</b>	<b>517</b>	<b>501</b>	<b>100.0%</b>

### FY 2018 Full-Time Positions by Department

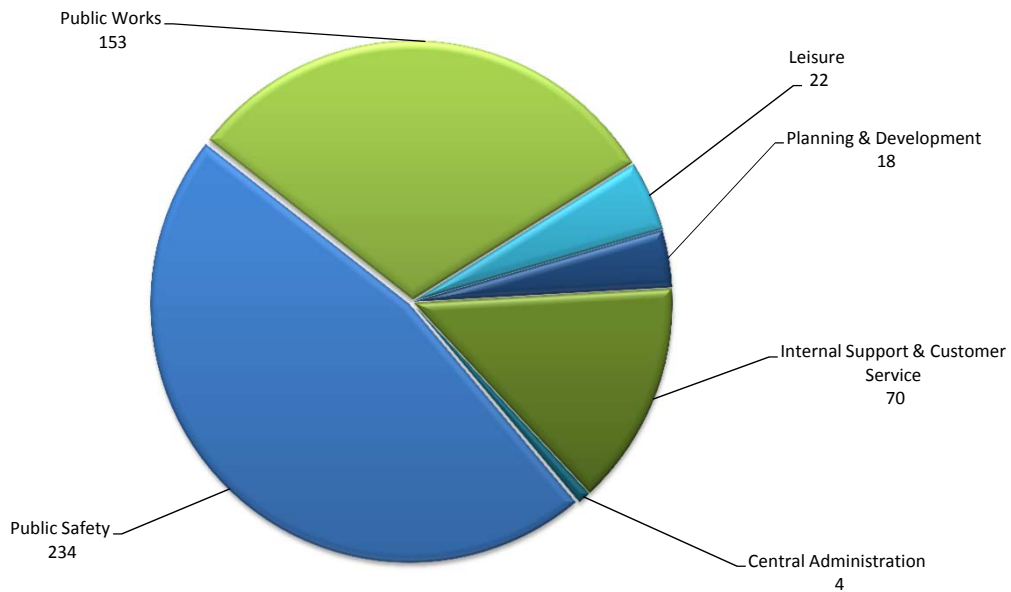




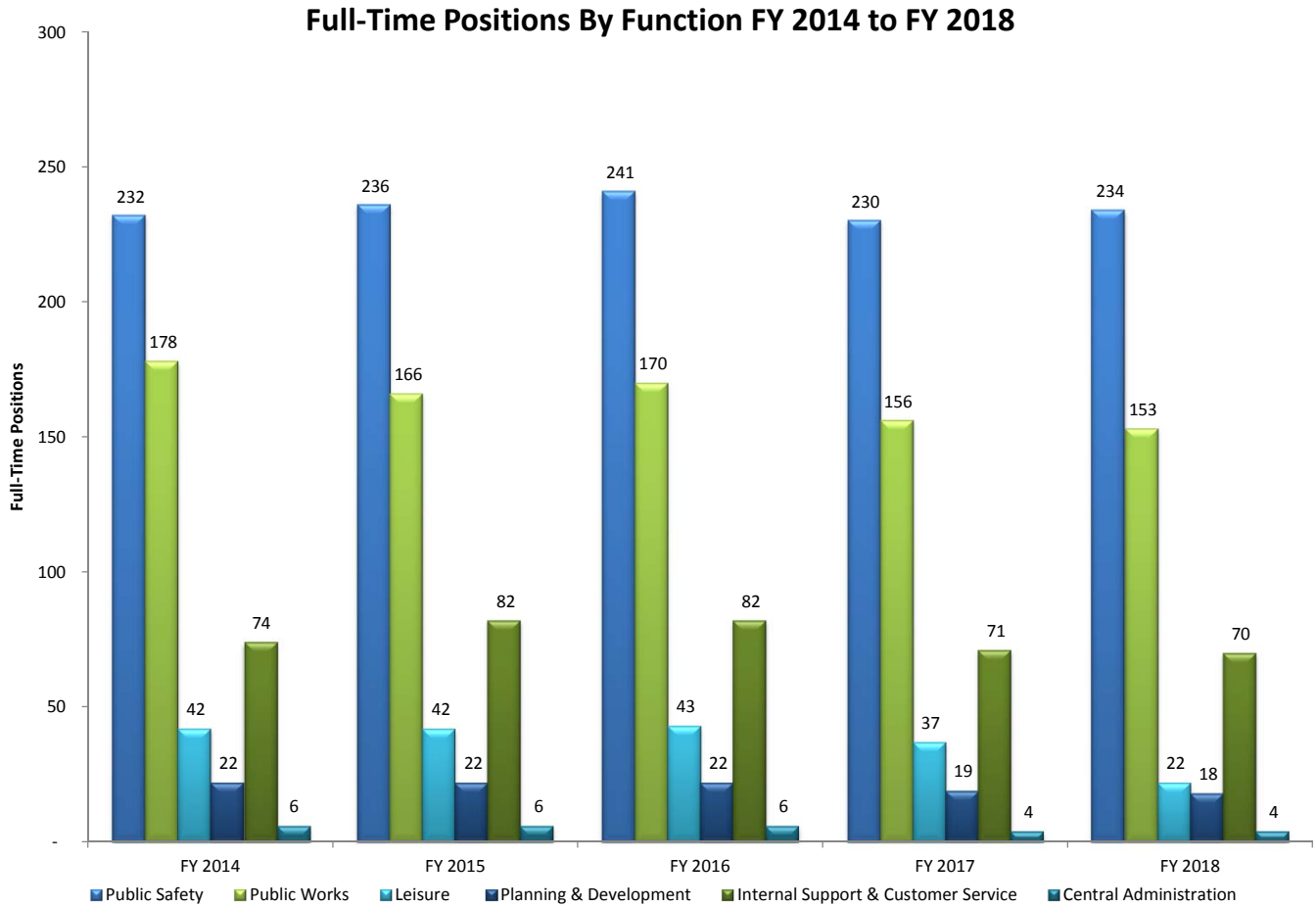
## All Funds Personnel Summary by Function

Function	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	% of Total City Staffing in FY 2018
Public Safety	232	236	241	230	234	46.7%
Public Works	178	166	170	156	153	30.5%
Leisure	42	42	43	37	22	4.4%
Planning & Development	22	22	22	19	18	3.6%
Internal Support & Customer Service	74	82	82	71	70	14.0%
Central Administration	6	6	6	4	4	0.8%
<b>Total without City Council</b>	<b>554</b>	<b>554</b>	<b>564</b>	<b>517</b>	<b>501</b>	<b>100.0%</b>

**FY 2018 Full-Time Positions by Function**



## All Funds Personnel Summary by Function (Full-Time Position Basis)



# 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, 2018.

# Fund Reserve Balances

## Explanation of changes in fund reserve balances for FY2018

The following funds' reserve balances are anticipated to vary by more than 10% during FY 2018:

- General Fund (-22.59%)
- Capital Funds
  - Optional One Cent #15 Sales Tax Fund (-40.43%)
  - Optional One Cent #14 Sales Tax Fund (-66.06%)
  - Optional One Cent #13 Sales Tax Fund (-83.01%)
  - Capital Projects (+90.28%)
  - Opportunities Fund (-12.87%)
- Water (+182.87%)
- Wastewater Treatment Plant (+100.30%)
- Balefill (+341.47%)
- Golf Course (+150.46%)
- Weed & Pest (-61.63%)
- Redevelopment Loan Fund (-69.85%)
- Revolving Land Fund (+581.57%)
- Special Reserves Fund (+2,728.14%)
- Fleet (+28.22%)
- Property & Liability Insurance (-31.21%)
- Metro Animal Control (+10.48%)
- Public Safety Communications Center (+42.25%)
- Health Insurance (-27.68%)

## General Fund

The actual reserves balance at June 30, 2016 was \$21,147,314, which exceeded the Reserve Policy by \$13,577,841.

It is estimated the city will expend \$1,036,922 in reserves by June 30, 2017. The City planned on spending \$1,146,808 from reserves due to the continued decline in Sales Tax and other General Fund revenues.

In FY 2018, the total amount of reserves expended is projected to be \$4,542,706, leaving a projected reserve balance of \$15,567,686.

## 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 Capital Equipment and Opportunities Fund, are projected to decrease. The net change to all Capital Funds is a decrease of 17.2%. 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 \$5,041,385. This increase is due to fewer projects planned in FY 2018. 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 is projected to decrease reserves by a total of \$8,455. 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 is projected to increase reserves by a total of \$2,992,323. This increase is due to the receipt of grant monies on capital projects, fewer projects planned in FY 2018 and the remaining projects gaining more support from 1%15 funds. 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 increase reserves by a total of \$89,459. The amount of excess reserve retained is within the policies adopted through user fees rate models and debt stipulations for this fund.

### **Balefill Fund**

The Balefill Fund is projected to increase reserves by a total of \$3,947,657. This increase is due to fewer projects planned in FY 2018.

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. Golf Course is projected to increase reserves by \$144,940. Casper Events Center is expected to begin recognizing savings from its management agreement with Spectra.

## **Parking Lot Fund**

The Parking Lot Fund is projected to decrease reserves by a total of \$9,235. This decline is due to projected expenditures exceeding revenues in FY 2018.

## **Revolving Land Fund**

Revolving Land Fund is projected to increase reserves by a total of \$1,758,896 due to the sale of City owned property. No purchases are planned for FY 2018.

## **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 was executed in FY 2017. Reserves are expected to increase by \$59,719.

## **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 increase \$41,913 due to reduced capital expenditures while Property & Liability is expected to decrease \$156,475.

## **Perpetual Care**

This fund is established to provide support for other funds via interest earned on investments. Spendable reserves from interest have accumulated and some will be spent in FY 2018 resulting in a \$116,393 decrease in reserves.

## **Metro Animal Services**

This fund is projected to increase reserves by \$30,000 of reserves in FY 2018.

### **Public Safety Communications Center**

This fund is projected to add \$144,242 in reserves for FY 2018.

### **Health Insurance Fund**

This fund is projected to spend \$784,480 in reserves for FY 2018. Health claims are budgeted to rise by 4%.

### **All Funds**

Overall, the City is currently projecting to increase reserves \$4,722,829 for all funds in FY 2018. This 4.45% increase is the result of decreases in capital projects funded by the Enterprise funds and land sales of City owned property.



# Debt Summary



## Outstanding Debt by Type all Funds FY 2001-FY 2018

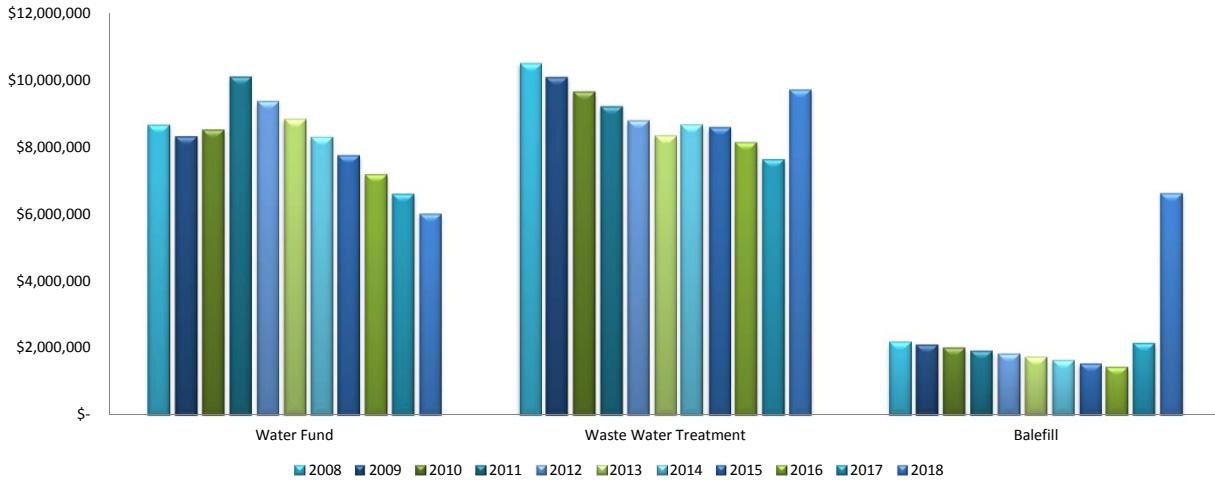
At End of Fiscal Year	<u>Business-Type Activities</u>					Total Primary Government
	Water Fund	Waste Water Treatment	Balefill	Sewer	Golf Course Fund	
2001	\$ 295,406	-	-	-	529,754	\$ 825,160
2002	\$ 282,941	-	-	-	524,939	\$ 807,880
2003	\$ 2,274,167	127,738	-	-	519,931	\$ 2,921,836
2004	\$ 3,036,832	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
2017	\$ 6,600,591	7,636,977	2,153,733	-	-	\$ 16,391,301
2018	\$ 6,008,070	9,709,541	6,600,734	-	-	\$ 22,318,345 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).

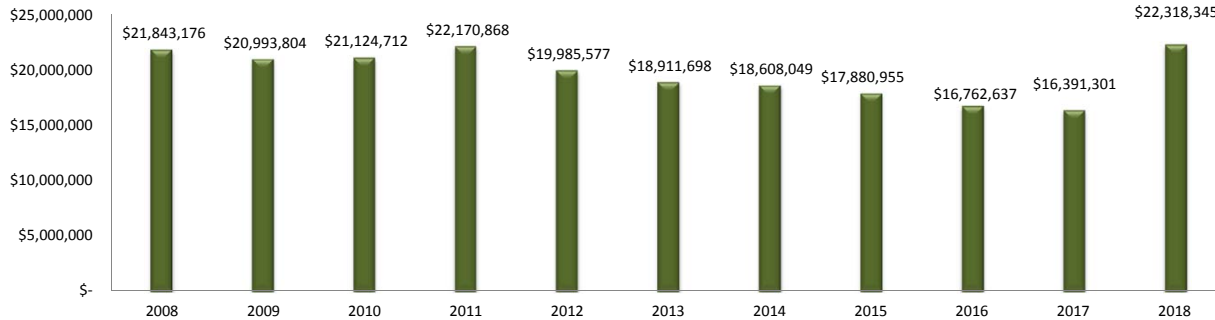
**The City of Casper has no General Obligation debt. Small equipment leases are excluded from this schedule.**

### Debt Changes in Enterprise Operations FY 2008 to 2018



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

(FY 2008 to FY 2018)



## Outstanding Debt by Type all Funds

Outstanding Debt Amounts  
Projected & Unaudited

During FY 2018								
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/18	Payment Frequency	Rate	Last Payment Date
Water	SLIB	83,036	13,185	96,221	444,371	Annual	2.50%	10/1/2022
Water	SLIB	81,015	15,206	96,221	527,234	Annual	2.50%	6/1/2024
Water	SLIB	77,061	19,160	96,221	689,321	Annual	2.50%	8/1/2025
Water	SLIB	75,255	20,966	96,221	763,379	Annual	2.50%	9/1/2026
Water	SLIB	28,421	7,951	36,372	289,631	Annual	2.50%	8/1/2026
Water	SLIB	73,353	22,867	96,221	841,337	Annual	2.50%	8/1/2027
Water	SLIB	56,309	17,479	73,788	642,848	Annual	2.50%	10/1/2027
Water	SLIB ARRA	111,463	45,888	157,351	1,724,050	Annual	2.50%	9/15/2030
Water	SLIB ARRA	6,608	-	6,608	85,898	Annual	0.00%	9/15/2030
Waste Water Treatment Pla	SLIB	513,625	159,920	673,545	5,883,185	Annual	2.50%	12/1/2027
Waste Water Treatment Pla	SLIB				3,610,000	Quarterly	2.50%	*
Waste Water Treatment Pla	SLIB	13,737	-	13,737	216,356	Quarterly	0.00%	5/1/2026
Balefill	SLIB	106,884	33,288	140,172	1,224,629	Annual	2.50%	4/1/2028
Balefill	SLIB	-	-	-	5,376,105	Annual	2.50%	^
		<u>\$ 1,226,767</u>	<u>\$ 355,910</u>	<u>\$ 1,582,677</u>	<u>\$ 22,318,345</u>			

\*Accrued Interest totals \$89,990

^Accrued Interest totals \$154,958

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	83,036	13,185	96,221	527,406	Annual	2.50%	10/1/2022
Water	SLIB	79,038	17,183	96,221	608,249	Annual	2.50%	6/1/2024
Water	SLIB	77,061	19,160	96,221	766,383	Annual	2.50%	8/1/2025
Water	SLIB	75,255	20,966	96,221	838,635	Annual	2.50%	9/1/2026
Water	SLIB	28,420	7,952	36,372	318,052	Annual	2.50%	8/1/2026
Water	SLIB	73,353	22,867	96,221	914,690	Annual	2.50%	8/1/2027
Water	SLIB	56,309	17,479	73,788	699,157	Annual	2.50%	10/1/2027
Water	SLIB ARRA	111,464	45,887	157,351	1,835,513	Annual	2.50%	9/15/2030
Water	SLIB ARRA	6,608	-	6,608	92,506	Annual	0.00%	9/15/2030
Waste Water Treatment Pla	SLIB	513,625	159,920	673,545	6,396,810	Annual	2.50%	12/1/2027
Waste Water Treatment Pla	SLIB				1,010,074	Quarterly	2.50%	*
Waste Water Treatment Pla	SLIB	13,737	-	13,737	230,093	Quarterly	0.00%	5/1/2034
Balefill	SLIB	104,189	35,983	140,172	1,331,513	Annual	2.50%	4/1/2028
Balefill	SLIB	-	-	-	822,220	Annual	2.50%	^
		<u>\$ 1,222,094</u>	<u>\$ 360,583</u>	<u>\$ 1,582,677</u>	<u>\$ 16,391,301</u>			

\*Accrued Interest totals \$64,737

^Accrued Interest totals \$20,555

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

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

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

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

# General Fund

General Fund Summary

General Fund Revenue

General Fund Cost Centers



# General Fund Summary

<b>Revenues</b>	<b>FY 2016 ACTUAL</b>	<b>FY 2017 BUDGET</b>	<b>FY 2017 ESTIMATE</b>	<b>FY 2018 ADOPTED</b>	<b>% ▲</b>
Mineral Taxes					
Severance	\$ 2,054,879	\$ 2,049,504	\$ 2,049,504	\$ 2,049,504	0%
Royalties	2,079,472	2,075,177	2,075,172	2,075,172	0%
Above-The -Cap	4,452,698	3,351,243	3,348,733	3,348,733	0%
General Sales Tax	17,509,578	16,900,000	15,630,601	15,474,295	-1%
Property Tax	4,165,557	4,100,000	4,300,000	4,128,000	-4%
Auto Tax	1,490,565	1,353,021	1,382,118	1,329,380	-4%
Fuel Taxes	1,772,434	1,818,802	1,810,627	1,792,521	-1%
Cigarette Tax	321,778	324,336	314,857	311,708	-1%
Wyoming Lottery Revenue	95,268	533,658	230,068	227,767	-1%
Franchise Fees	5,129,199	3,656,032	3,587,605	3,552,693	-1%
Licenses & Permits	1,034,362	829,003	818,103	793,032	-3%
Intergovernmental	9,994	40,000	20,000	20,000	0%
Charges for Services	4,569,832	3,944,301	3,758,515	4,119,724	10%
Fines & Forfeitures	1,517,239	1,631,850	1,383,034	1,383,034	0%
Interest	282,534	263,000	273,590	304,117	11%
Miscellaneous	(245,240)	305,405	235,542	221,203	-6%
Transfers In	214,740	1,214,740	1,214,740	404,740	-67%
<b>Total Revenue</b>	<b>\$ 46,454,889</b>	<b>\$ 44,390,072</b>	<b>\$ 42,432,809</b>	<b>\$ 41,535,623</b>	<b>-2%</b>
<b>Expenditures</b>					
City Council	\$ 490,020	\$ 358,100	\$ 343,285	\$ 335,124	-2%
City Manager	697,658	625,532	564,028	580,422	3%
City Attorney	794,143	830,510	831,565	844,707	2%
Municipal Court	626,187	597,583	590,468	650,670	10%
Finance	2,596,077	2,816,525	2,678,168	2,567,073	-4%
Health, Social & Community	1,324,020	1,437,638	1,280,512	1,143,290	-11%
Human Resources	436,970	558,001	570,505	991,995	74%
Planning	433,908	546,127	542,652	541,476	0%
Code Enforcement	1,073,986	1,096,299	1,096,299	1,052,949	-4%
Police	12,331,048	12,750,785	12,399,287	13,218,023	7%
Fire	8,777,263	8,895,568	8,438,654	8,961,091	6%
Engineering	979,112	1,114,797	970,470	1,030,932	6%
Streets	4,355,324	4,085,301	3,918,738	4,108,818	5%
Cemetery	432,580	441,094	353,482	378,793	7%
Fort Caspar	475,330	479,541	417,311	386,544	-7%
Parks	2,655,449	2,616,006	2,497,977	2,627,014	5%
Transfers Out-Operations	13,323,819	6,287,473	5,976,330	6,659,408	11%
<b>Total Expenditures</b>	<b>\$ 51,802,894</b>	<b>\$ 45,536,880</b>	<b>\$ 43,469,731</b>	<b>\$ 46,078,329</b>	<b>6%</b>
Net Operating Budget	(5,348,005)	(1,146,808)	(1,036,922)	(4,542,706)	338%
Net Fund	\$ (5,348,005)	\$ (1,146,808)	\$ (1,036,922)	\$ (4,542,706)	338%
Budgeted Deficit			(1,146,808)	-	
Deficit Increase-Funded by Reserves			\$ 109,886	\$ (4,542,706)	

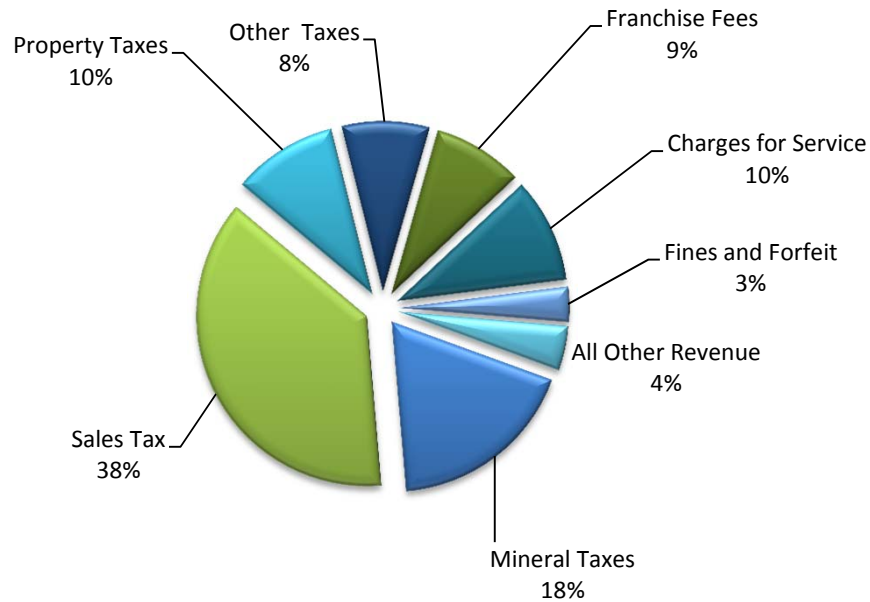
## General Fund Summary

### Reconciliation of Reserves Expenditures

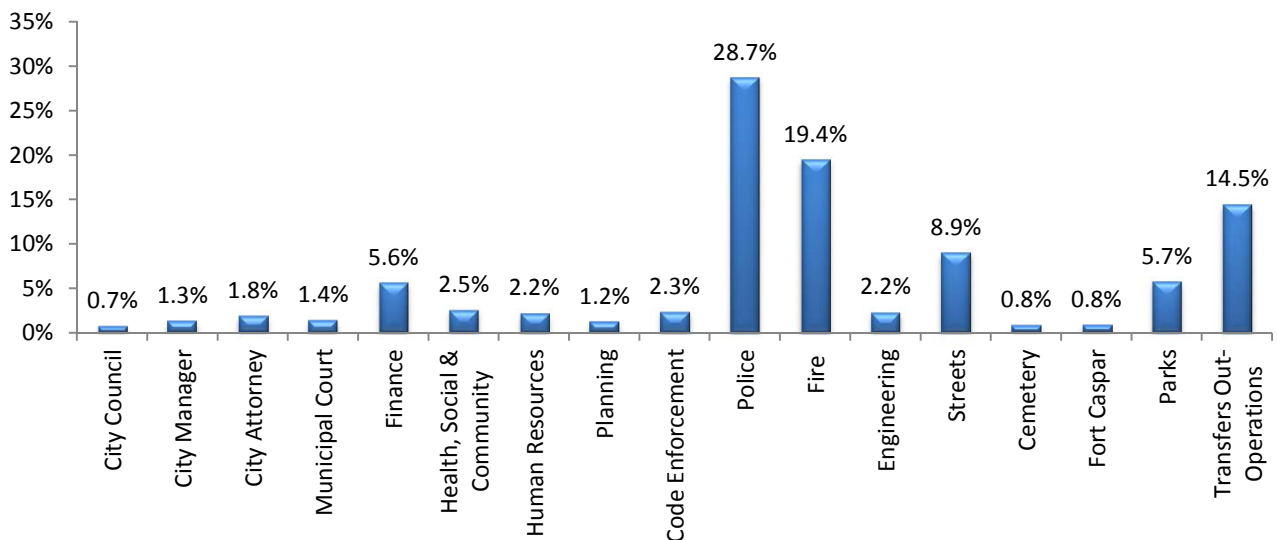
Sales Tax Deficit	\$	1,425,705
Planned Reserves Spending -Long Term Plan		512,750
Hogadon Building operating cost increase paid from reserves		64,433
No longer averaging Workers Comp-Using Actuals		368,419
Special Event Funding paid from reserves		724,054
Estimated Net Expenditure Reduction: Capital 50% of Budget		263,214
Estimated 3% savings annual unspent (Risk Issue)		1,382,350
Health Insurance Funding		850,034
Phone Allowance		53,200
<b>Expenditure of Reserves for Operations</b>	<b>\$</b>	<b>5,644,158</b>
<b>Total Potential Net Expenditure of Reserves</b>	<b>\$</b>	<b>1,101,452</b>

# General Fund Summary

## General Fund Revenues by Category FY 2018 Adopted



## General Fund Expenditures by Cost Center FY 2018 Proposed



# General Fund Summary

## General Fund Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 38,976,160	\$ 35,628,115	\$ 34,499,217	\$ 34,062,006	-1%
Licenses & Permits	1,034,362	829,003	818,103	793,032	-3%
Intergovernmental	9,994	40,000	20,000	20,000	0%
Charges for Service	4,569,832	3,944,301	3,758,515	4,119,724	10%
Fines & Forfeitures	1,517,239	1,631,850	1,383,034	1,383,034	0%
Miscellaneous	132,562	1,102,063	739,200	753,087	2%
Transfers In	214,740	1,214,740	1,214,740	404,740	-67%
<b>Total Revenues</b>	<b>\$ 46,454,889</b>	<b>\$ 44,390,072</b>	<b>\$ 42,432,809</b>	<b>\$ 41,535,623</b>	<b>-2%</b>
<b>Expenditures</b>					
Personnel	\$ 28,353,795	\$ 28,788,276	\$ 27,652,770	\$ 29,069,079	5%
Contractual Services	6,788,574	6,968,230	6,847,678	7,319,199	7%
Materials & Supplies	1,550,610	1,606,660	1,399,492	1,584,806	13%
Other	1,611,155	1,716,575	1,479,776	1,326,457	-10%
Capital	174,941	169,666	113,685	119,380	5%
Transfers Out	13,323,819	6,287,473	5,976,330	6,659,408	11%
<b>Total Expenditures</b>	<b>\$ 51,802,894</b>	<b>\$ 45,536,880</b>	<b>\$ 43,469,731</b>	<b>\$ 46,078,329</b>	<b>6%</b>
<b>Net Operating Budget</b>	<b>\$ (5,348,005)</b>	<b>\$ (1,146,808)</b>	<b>\$ (1,036,922)</b>	<b>\$ (4,542,706)</b>	
<b>Use of Unallocated Reserves</b>	-	1,146,808	1,036,922	4,542,706	338%
<b>Net All General Fund</b>	<b>\$ (5,348,005)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>



# General Fund Revenues

General Fund Summary	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Taxes</b>					
<b>Mineral Taxes</b>					
Mineral Severance Tax	\$ 2,054,879	\$ 2,049,504	\$ 2,049,504	\$ 2,049,504	0%
Mineral Royalties Tax	2,079,472	2,075,177	2,075,172	2,075,172	0%
Mineral Taxes - Supplemental Funding	4,452,698	3,351,243	3,348,733	3,348,733	0%
<b>Total Mineral Taxes</b>	<b>\$ 8,587,049</b>	<b>\$ 7,475,924</b>	<b>\$ 7,473,409</b>	<b>\$ 7,473,409</b>	<b>0%</b>
<b>Other Taxes</b>					
Auto Tax	\$ 1,490,565	\$ 1,353,021	\$ 1,382,118	\$ 1,329,380	-4%
Cigarette Tax	321,778	324,336	314,857	311,708	-1%
Sales/Use Tax	17,509,578	16,900,000	15,630,601	15,474,295	-1%
Gasoline Tax	1,216,216	1,216,797	1,187,969	1,176,089	-1%
Special Fuels Tax	556,218	602,005	622,658	616,432	-1%
<b>Total Other Taxes</b>	<b>\$ 21,094,355</b>	<b>\$ 20,396,159</b>	<b>\$ 19,138,203</b>	<b>\$ 18,907,904</b>	<b>-1%</b>
<b>Property Taxes</b>					
Property Tax	\$ 4,165,557	\$ 4,100,000	\$ 4,300,000	\$ 4,128,000	-4%
<b>Total Property Tax</b>	<b>\$ 4,165,557</b>	<b>\$ 4,100,000</b>	<b>\$ 4,300,000</b>	<b>\$ 4,128,000</b>	<b>-4%</b>
<b>Franchise Fees</b>					
Cable Franchise	\$ 992,830	\$ 1,016,428	\$ 944,786	\$ 935,338	-1%
Phone Franchise	98,657	92,972	96,452	96,452	0%
Electricity Franchise	1,891,644	1,913,632	1,900,674	1,881,667	-1%
Natural Gas Franchise	644,791	633,000	645,693	639,236	-1%
Utility Funds - PILT & Franchise	1,501,277	-	-	-	0%
<b>Total Franchise Fees</b>	<b>\$ 5,129,199</b>	<b>\$ 3,656,032</b>	<b>\$ 3,587,605</b>	<b>\$ 3,552,693</b>	<b>-1%</b>
<b>Total Taxes</b>	<b>\$ 38,976,160</b>	<b>\$ 35,628,115</b>	<b>\$ 34,499,217</b>	<b>\$ 34,062,006</b>	<b>-1%</b>
<b>Licenses</b>					
Liquor Licenses	\$ 142,785	\$ 141,875	\$ 133,767	\$ 133,767	0%
Health Licenses	38,637	39,658	39,658	39,658	0%
Alarm/False Alarms	20,445	21,662	21,500	21,500	0%
Other Licenses	18,759	23,536	25,584	25,584	0%
Contractor Licenses	36,800	34,331	50,266	32,000	-36%
Electrician Licenses	18,060	18,478	23,945	15,250	-36%
Plumber Licenses	14,565	12,450	19,084	12,000	-37%
<b>Total Licenses</b>	<b>\$ 290,051</b>	<b>\$ 291,990</b>	<b>\$ 313,804</b>	<b>\$ 279,759</b>	<b>-11%</b>
<b>Permits</b>					
Building Permits	\$ 467,396	\$ 350,000	\$ 312,248	\$ 350,000	12%
Electrical Permits	103,994	83,745	72,170	63,000	-13%
Mechanical Permits	63,267	38,508	38,036	30,000	-21%
Plumbing Permits	96,218	51,310	52,518	42,000	-20%
Other Permits	8,216	7,933	8,554	7,500	-12%
Sidewalk & Curb Cuts Permit	5,220	5,517	20,773	20,773	0%
<b>Total Permits</b>	<b>\$ 744,311</b>	<b>\$ 537,013</b>	<b>\$ 504,299</b>	<b>\$ 513,273</b>	<b>2%</b>
<b>Total License &amp; Permits</b>	<b>\$ 1,034,362</b>	<b>\$ 829,003</b>	<b>\$ 818,103</b>	<b>\$ 793,032</b>	<b>-3%</b>

# General Fund Revenues

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Intergovernmental Revenue</b>					
WYDOT I-25	\$ 9,994	\$ 20,000	\$ 20,000	\$ 20,000	0%
Intergovernmental User Charges	-	20,000	-	-	0%
<b>Total Intergovernmental</b>	<b>\$ 9,994</b>	<b>\$ 40,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>0%</b>
<b>Charges for Services</b>					
<b>Planning &amp; Community Development</b>					
Plan Checking Fees	147,099	100,000	80,000	65,000	-19%
Zoning/Subdivision Fees	19,277	17,000	12,857	12,000	-7%
<b>Total Planning &amp; Comm. Dev</b>	<b>\$ 166,376</b>	<b>\$ 117,000</b>	<b>\$ 92,857</b>	<b>\$ 77,000</b>	<b>-17%</b>
<b>Other</b>					
Ft. Caspar Admissions	\$ 23,588	\$ 25,000	\$ 26,772	\$ 25,000	-7%
Ft. Caspar Building Rent	117,706	2,500	3,710	3,710	0%
Ft. Caspar Concessions	46,104	57,000	41,568	44,000	6%
Contributions - Fort Caspar Educator	39,209	38,254	23,168	4,500	-81%
Cemetery Fees	127,003	130,000	96,589	95,623	-1%
Park Shelters	25,274	30,000	15,580	15,580	0%
Other Charges	6,006	6,000	6,275	6,000	-4%
<b>Total Ft. Caspar &amp; Other</b>	<b>\$ 384,890</b>	<b>\$ 288,754</b>	<b>\$ 213,662</b>	<b>\$ 194,413</b>	<b>-9%</b>
<b>Interdepartmental</b>					
Administrative Fees	\$ 529,723	\$ 432,443	\$ 432,443	\$ -	-100%
Interdepartmental Charges	3,031,000	2,688,346	2,388,346	2,842,472	19%
City Engineering Services			282,934	613,339	117%
<b>Total Interdepartmental</b>	<b>\$ 3,560,723</b>	<b>\$ 3,120,789</b>	<b>\$ 3,103,723</b>	<b>\$ 3,455,811</b>	<b>11%</b>
<b>Public Safety Fees</b>					
Police Contract Wages	\$ 41,683	\$ 30,500	\$ 35,265	\$ 40,000	13%
Accident Reports	2,365	2,500	1,945	2,000	3%
VIN Inspections	35,590	40,000	30,674	40,000	30%
Police Miscellaneous	36,852	34,000	30,473	34,000	12%
NCSD #1 Officer	105,324	105,000	105,000	105,000	0%
Police Restitution Fines	17	-	-	-	0%
Fire Staffing Reimbursements	55,756	-	7,585	-	-100%
Contract Building Inspection	43,786	68,360	33,994	29,000	-15%
Weed/Litter Abatement	13,155	12,398	20,168	16,500	-18%
Wyoming DCI Reimbursement	123,315	125,000	83,169	126,000	51%
<b>Total Public Safety Fees</b>	<b>\$ 457,843</b>	<b>\$ 417,758</b>	<b>\$ 348,273</b>	<b>\$ 392,500</b>	<b>13%</b>
<b>Total Charges For Services</b>	<b>\$ 4,569,832</b>	<b>\$ 3,944,301</b>	<b>\$ 3,758,515</b>	<b>\$ 4,119,724</b>	<b>10%</b>

# General Fund Revenues

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Fines &amp; Forfeitures</b>					
Court Fines and Forfeitures	\$ 1,363,890	\$ 1,465,000	\$ 1,264,236	\$ 1,264,236	0%
Court Costs	94,582	98,600	85,115	85,115	0%
Parking Fines	57,657	65,000	31,089	31,089	0%
Court Appointed Attorney	1,110	3,250	2,594	2,594	0%
<b>Total Fines &amp; Forfeitures</b>	<b>\$ 1,517,239</b>	<b>\$ 1,631,850</b>	<b>\$ 1,383,034</b>	<b>\$ 1,383,034</b>	<b>0%</b>
<b>Miscellaneous</b>					
Interest Income	\$ 282,534	\$ 263,000	\$ 273,590	\$ 304,117	11%
Wyoming Lottery Revenue	95,268	533,658	230,068	227,767	-1%
Amort on Investments	(11,141)	-	5,006	-	-100%
Gain/(Loss) On Investments	4,369	-	6,653	-	-100%
Gain/(Loss) On Sale of Assets	(422,669)	-	-	-	-
Interest Penalty	2,892	-	842	-	-100%
Contributions - Park Upgrades	-	-	2,521	-	-100%
Lease Fees	27,650	27,650	27,650	27,600	0%
Service Fees-Credit Card	1,723	-	867	1,600	85%
Rent	8,561	127,755	8,461	8,461	0%
Miscellaneous	143,375	150,000	183,542	183,542	0%
<b>Total Miscellaneous</b>	<b>\$ 132,562</b>	<b>\$ 1,102,063</b>	<b>\$ 739,200</b>	<b>\$ 753,087</b>	<b>2%</b>
<b>Transfers In</b>					
Transfers In 1% Sales Tax- #14	\$ 214,740	\$ -	\$ -	\$ -	0%
Transfers In 1% Sales Tax- #15	-	214,740	214,740	214,740	0%
Transfers in Redevelopment Loan Fund	-	-	-	190,000	100%
Transfers In Special Reserves Fund	-	1,000,000	1,000,000	-	-100%
<b>Total Transfers In</b>	<b>\$ 214,740</b>	<b>\$ 1,214,740</b>	<b>\$ 1,214,740</b>	<b>\$ 404,740</b>	<b>-67%</b>
<b>Total Revenue</b>	<b>\$ 46,454,889</b>	<b>\$ 44,390,072</b>	<b>\$ 42,432,809</b>	<b>\$ 41,535,623</b>	<b>-2%</b>

Revenue increase / (decrease) from previous year Estimate \$ (897,186)

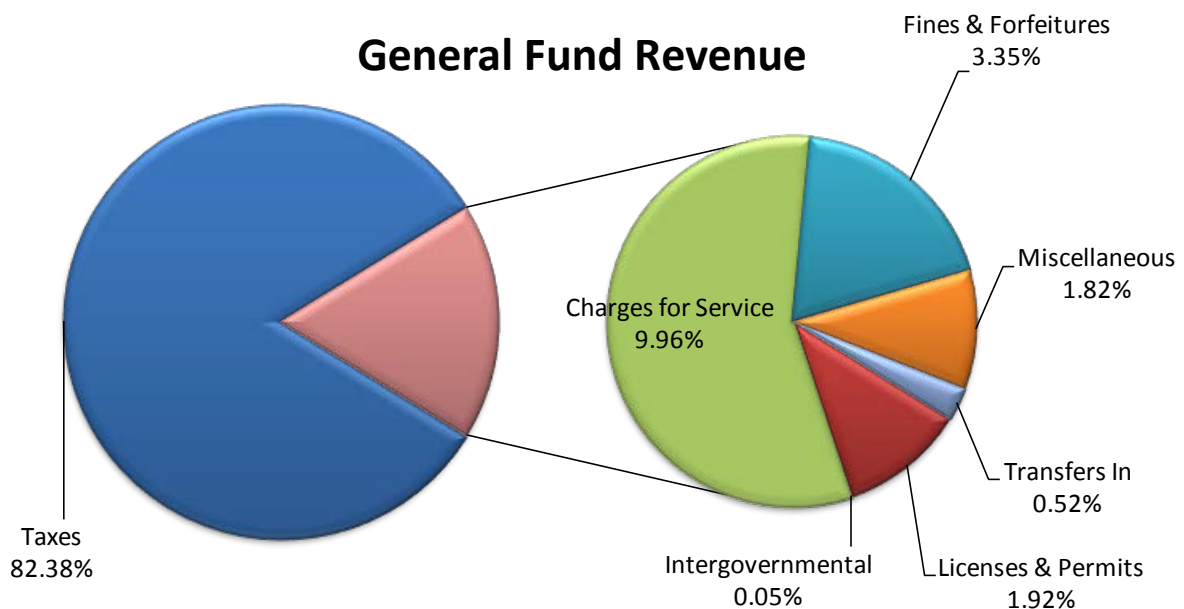
# General Fund Revenue Analysis by Major Categories

## 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 82% of the total General Fund Revenue. The remaining non-tax categories comprise the remaining 18% 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. Similar to FY17, the funds for FY18 have all been allocated to operations.

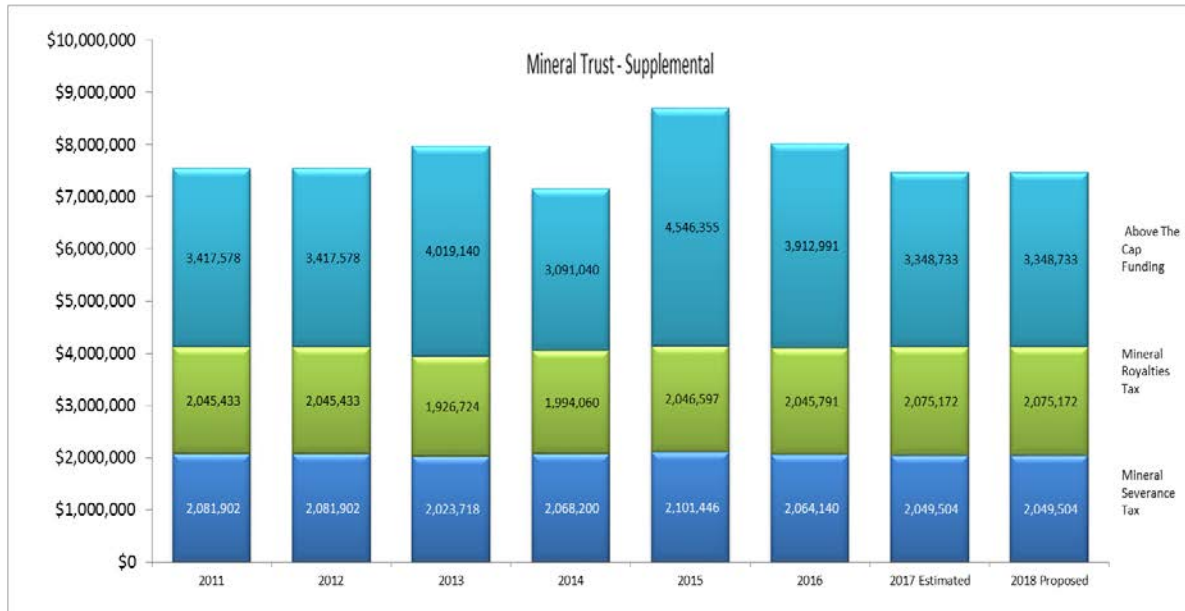


## MINERAL TAXES

**Adopted FY 18 Revenue Amount: \$7,473,409**

**Trend:** Same as FY17 but there is a risk Above-the-Cap could be decreased or eliminated by legislature.

**% Change in Category from FY 2017 Estimate to FY 2018 Proposed: -0%.**



### **Description of Revenue:**

Mineral based revenues now represent 18.1% of total General Fund Revenue, an increase from 16.8% in FY 2017.

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/2017databook.pdf>

For FY 2017 and FY 2018, 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

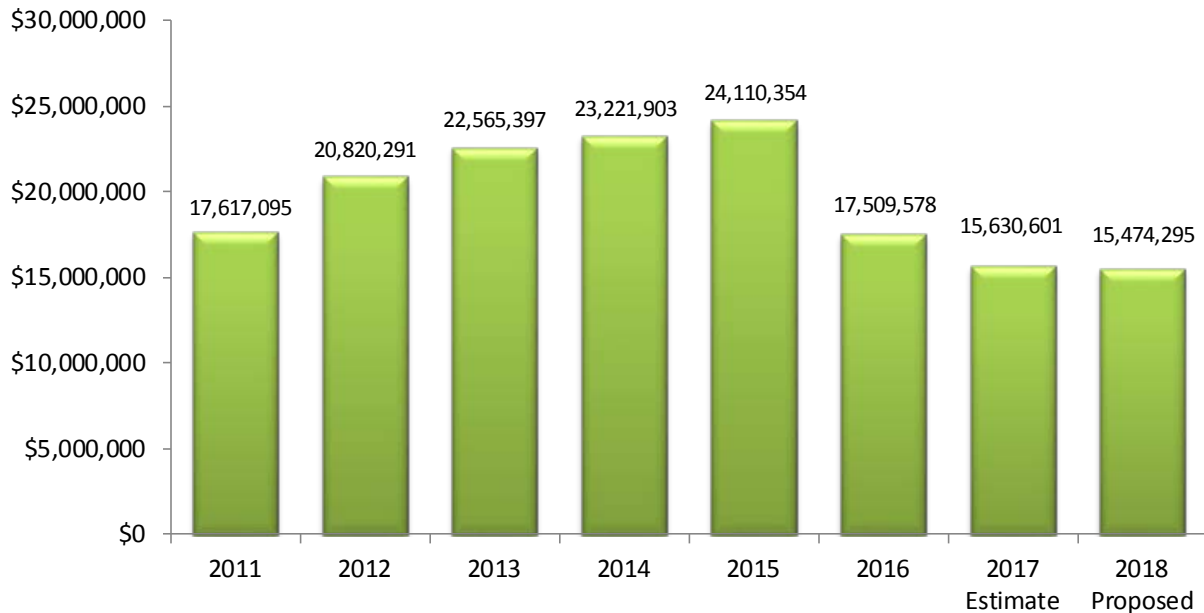
For the FY 2017-18 biennium, the bill appropriates \$105 million to local government. All funds are for direct distribution. The \$105 million is divided between the 2 years of the biennium, or \$52,500,000 each fiscal year for direct distribution. Of that, the cities and towns get 64.83% and the counties 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

**Proposed FY 18 Revenue Amount:** \$15,474,295

**Trend:** Increasing through FY2015 followed by a 38% decrease in FY16 and a 12% decrease in FY2017. Still unsure if sales taxes have bottomed out or are at the new normal level.

**% Change in Category from FY 2017 Estimate to FY 2018 Proposed:** -1.0%



Sales tax revenues now represent 37% of total General Fund Revenue, similar to FY 2017.

### **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 2017 actual revenues. Recent analysis provides mixed messages about whether revenues have stabilized or will continue to decrease. Therefore, sales tax is anticipated to decrease slightly for FY 2018 relative to FY 2017.

Overall, sales tax collections have decreased by 38% YTD from FY 2015 to FY 2016 and an additional 12% in FY 2017. 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. Decreases by sector in FY 2017 have ranged from 5% in Accommodation/Food Service to 20% in Manufacturing. Retail is the largest sector and decreased 7%.

#### **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 less than 1% during FY 2016 and FY 2017. Because sales tax collections are based upon population, it is important to monitor these categories closely.

#### **Optimistic Points:**

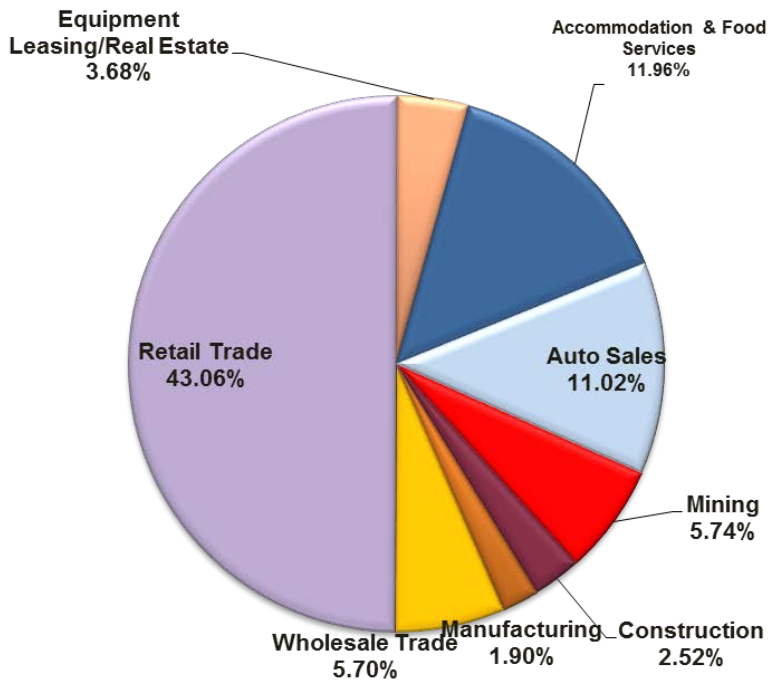
The economy in Casper is struggling as evidence by the large decrease in sales tax. However, this has not led to population decreases as school enrollment and utility account levels do not indicate the population has shrunk dramatically, if at all. The unemployment rate has fallen in recent months while the number of people employed in Casper has increased. Another positive is the lack of a large decline in housing prices within the Casper market.

#### **Concerns:**

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

# Natrona County Sales Tax Sources

FY 2017

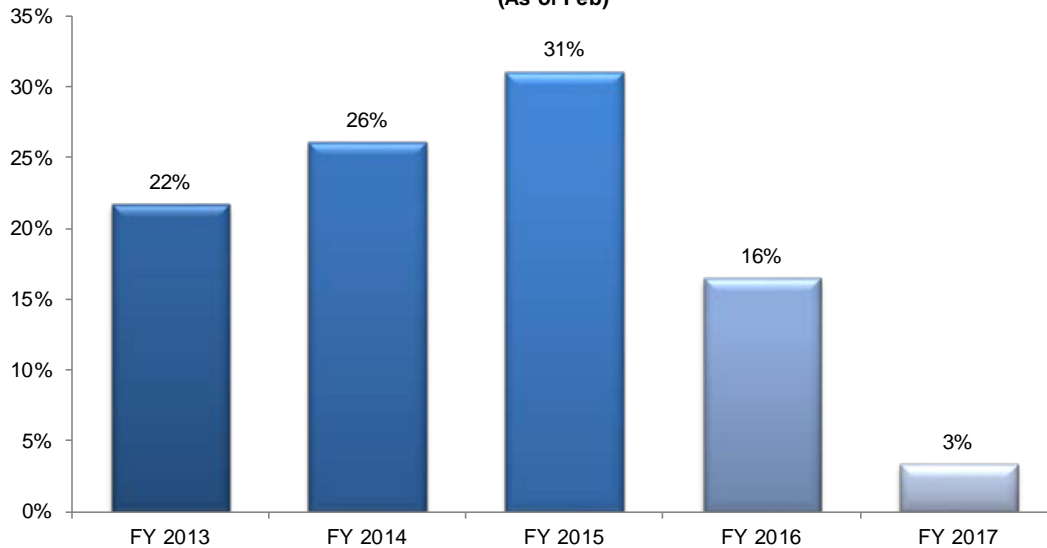


As shown in the pie chart above, the five largest sources of sales tax are Retail Trade, Mining, Accommodation and Food service, Wholesale Trade, and Auto Sales (reported as Public Administration).

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.

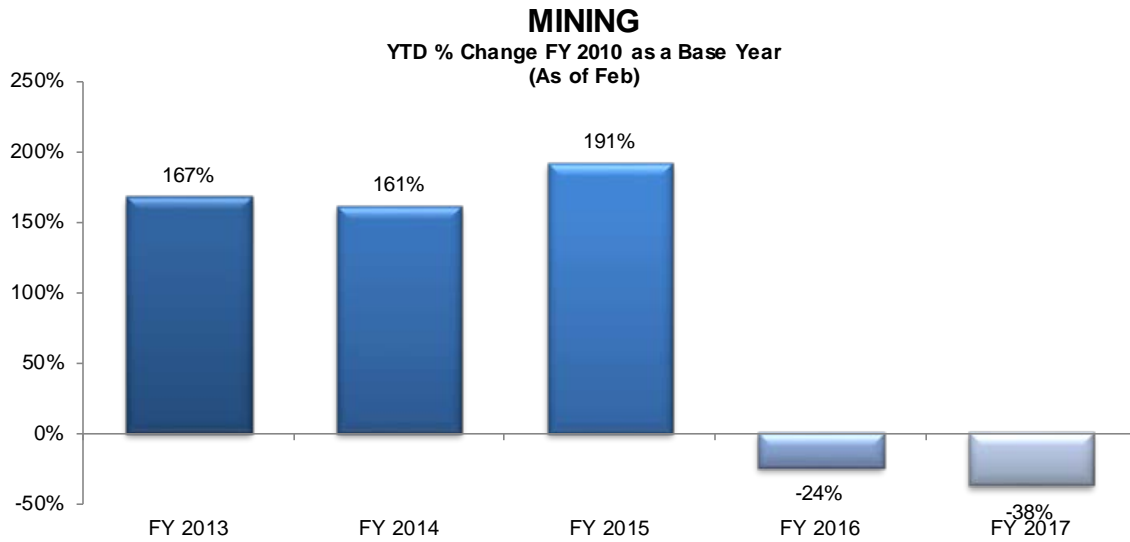
## RETAIL TRADE

YTD % Change FY 2010 as a Base Year  
(As of Feb)

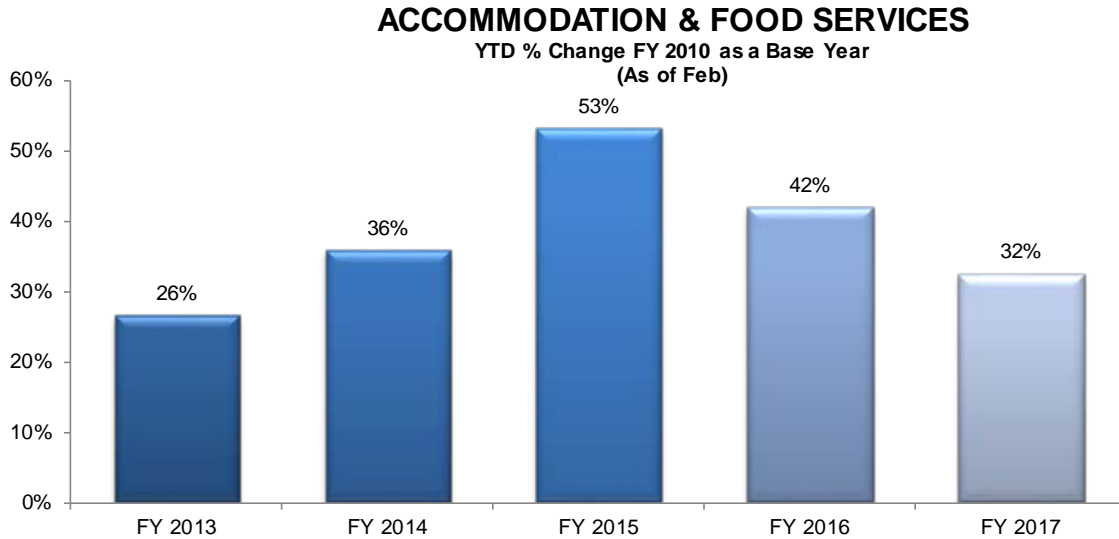




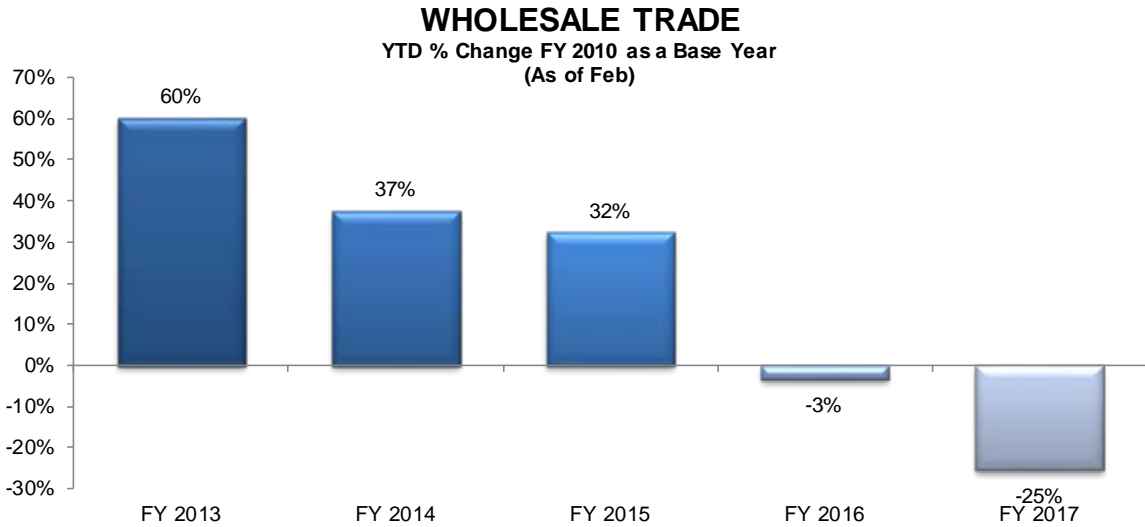
Retail trade had seen strong growth through FY 2015 and accounts for approximately 43% of the sales tax revenues. The past two years have experienced a reduction in revenues due to uncertainty caused by a decline in energy sector activity.



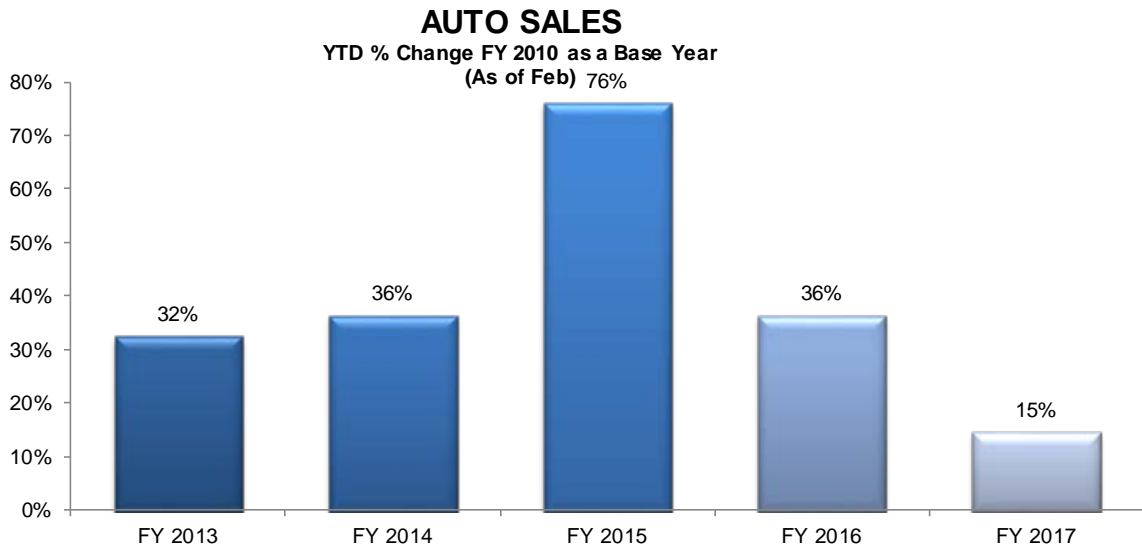
Mining related sales tax was a large source of sales tax growth through FY2015. FY2016 is impacted due to a large decline in mining and extractive activity. The decline has continued in FY2017.



Accommodation and Food services sales taxes enjoyed strong growth until FY2015 but has decreased in the past two years.

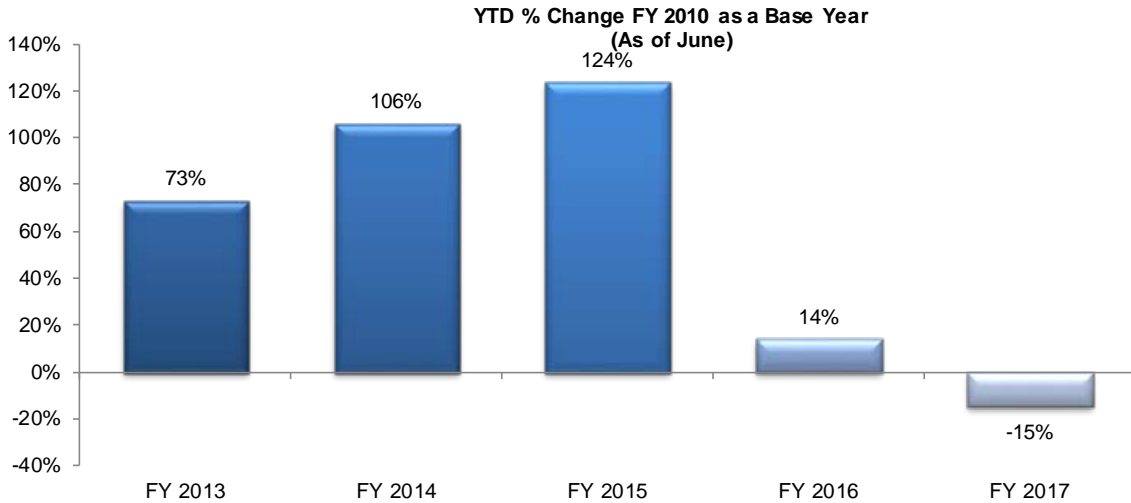


Wholesale trade is primarily related to wholesale purchases in the energy industry. However, this revenue appears to have been impacted by a possible shift to leasing rather than buying of heavy equipment during FY2014 and FY2015. The climate in the energy sector has contributed to the decrease in FY2016 and FY2017. This shift has significantly impacted Wholesale Sales Tax collection.



Auto sales tax featured an above average year in FY2015 and FY2016 levels have returned to historical trends. FY2017 has featured a decline in auto sales greater than the two percent decline experienced in the United States.

## EQUIPMENT LEASING/ REAL ESTATE



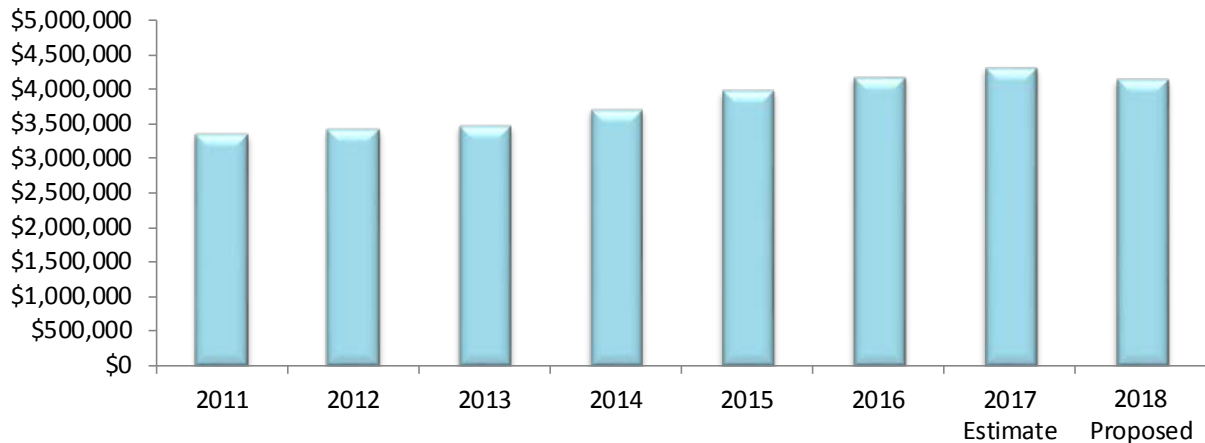
The Equipment Leasing/ Real Estate sector growth has fallen off due to the decrease in equipment leasing connected with the energy production sector.

## PROPERTY TAXES

**Proposed FY 18 Revenue Amount: \$ 4,128,000**

**Trend:** Increasing at a rate of approximately 4% per year (2011 -2017).

**% Change in Category from FY 2017 Estimate to FY 2018 Proposed: -4.0%**



**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 remain at 10% of General Fund revenue.

**Analysis of Property Taxes:**

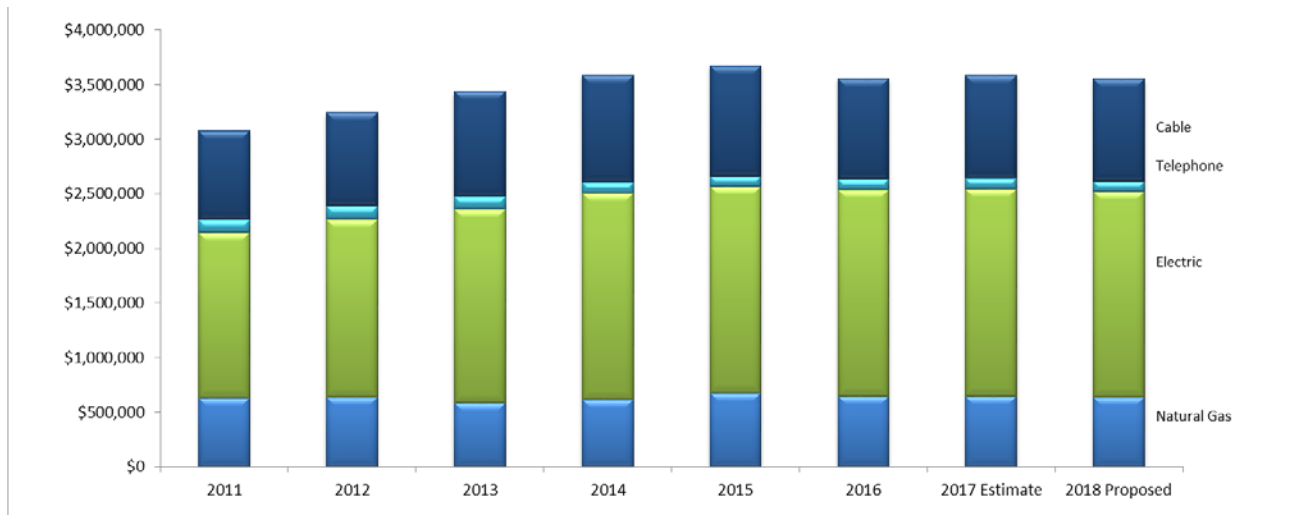
From FY 2009 to FY 2010 there was a larger percentage increase due to development in the area and the reassessment of property value which resulted in increases. Growth has been steady from FY 2011 to FY 2017 but is expected to decrease in FY 2018 as sales prices of homes in Casper have decreased.

## FRANCHISE FEES

**Proposed FY 18 Revenue Amount: \$3,552,693**

**Trend:** Leveled off in recently after increasing steadily due to price increases and customer growth for electricity and cable franchises.

**% Change in Category from FY 2017 Estimate to FY 2018 Proposed: -1%**



### Description of Revenue:

A franchise tax is charged to corporations for the privilege of doing business in the City. Franchise fees represent 9% of General Fund Revenue.

### Analysis of Franchise Fees:

Cable franchise fees have a high correlation (0.910) to Natrona County's population. The collection of Charter/Spectrum franchise fees are based upon a percentage of their gross revenues. As population changes, revenue from franchise fees will also change. Charter/Spectrum franchise fees increased 6% annually from FY 2011 through FY 2015 partially due to increases in the number of apartment units. This was followed by a 9% decrease in FY 2016 and estimates predict a decrease of 5% for FY 2017.

Telephone franchise fees have steadily declined since FY 2011 but may increase pending renegotiation of fees with phone service providers. 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. Overall, revenues in this category have been flat since FY2014.

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 has not been used beginning in FY2017.

## LICENSES

**Proposed FY 18 Revenue Amount:** \$ 279,759

**Trend:** Stable with anticipated decrease in Contractor, Electrician and Plumber licenses.

**% Change in Category from FY 2017 Estimate to FY 2018 Proposed:** -11%

### **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

**Proposed FY 18 Revenue Amount:** \$ 513,273

**Trend:** Decreasing as number of projects and lack of larger projects have decreased revenues in this area. Expecting a slight rebound in FY 2018.

**% Change in Category from FY 2017 Estimate to FY 2018 Proposed:** 2%

### **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 2% of General Fund revenues.

## **CHARGES FOR SERVICE**

**Proposed FY 18 Revenue Amount:** \$ 4,119,724

**Trend:** Decreasing in recent years as charges to departments outside the General Fund have decreased.

**% Change in Category from FY 2017 Estimate to FY 2018 Proposed:** 10%

### **Description of Revenue:**

Charges for services consist primarily of interdepartmental charges for services.

### **Analysis of Charges for Services:**

Charges for services are anticipated to increase from the prior year due to increases in interdepartmental charges.

Charges for services represent 10% of General Fund revenues. This represents an increase over prior years.

## **FINES AND FORFEITURES**

**Proposed FY 18 Revenue Amount:** \$1,383,034

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

**% Change in Category from FY 2017 Estimate to FY 2018 Proposed:** 0%

### **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. Although better cooperation between the Municipal Court and Casper Police Department has occurred, revenue increases have not materialized.

Fines and Forfeitures represent 3% of General Fund revenues.

## **MISCELLANEOUS**

**Proposed FY 18 Revenue Amount:** \$ 753,087

**Trend:** Interest rates have increased slightly but remain low. An increase in interest income is expected as interest rates are expected to rise in the near term. This category also includes City share of Wyoming Lottery distribution. This category is not expected to change dramatically in FY 2018.

**% Change in Category from FY 2017 Estimate to FY 2018 Proposed:** 2%

**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 Lottery Distributions. Interest on investments is anticipated to increase slightly in FY 2018 due to anticipated increases in interest rates.

Miscellaneous revenue sources represent 2% of General Fund revenues.

**TRANSFERS IN**

**Proposed FY 18 Revenue Amount:** \$214,710

**Trend:** FY 2017 included a one-time increase of \$1 million from Special Reserves.

**% Change in Category from FY 2017 Estimate to FY 2018 Proposed:** -82%

**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 less than 1% 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  
Cemetery  
Parks  
Fort Caspar Museum  
Transfers Out





# City Council

## City Council Staffing Summary

	FY 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
City Council Members	9	9	9	9
<b>Total</b>	9	9	9	9
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

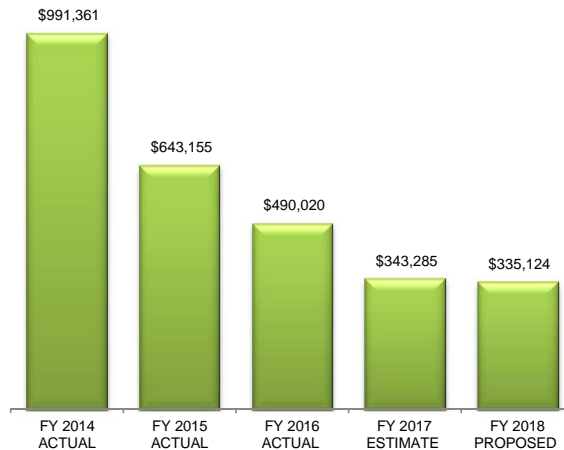
## City Council Highlights

This budget continues funding for the Spay & Nueter Event, Platte River Revival, Platte River Parkway Trust and CNFR.

## City Council Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 81,309	\$ 87,359	\$ 74,680	\$ 84,999	14%
Contractual Services	136,128	113,974	114,118	110,358	-3%
Materials & Supplies	406	1,500	150	1,500	900%
Other	245,969	148,067	139,394	131,067	-6%
Capital	26,208	7,200	14,943	7,200	-52%
<b>Total Expenditures</b>	\$ 490,020	\$ 358,100	\$ 343,285	\$ 335,124	-2%

## City Council Expenditures



# City Council

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 74,250	\$ 79,800	\$ 68,000	\$ 76,850	13%
<b>Total Salaries &amp; Wages</b>	\$ 74,250	\$ 79,800	\$ 68,000	\$ 76,850	13%
<b>Benefits</b>					
FICA/Medicare Tax	\$ 5,681	\$ 6,104	\$ 5,225	\$ 5,878	12%
Workers' Compensation	1,378	1,455	1,455	2,271	56%
<b>Total Benefits</b>	\$ 7,059	\$ 7,559	\$ 6,680	\$ 8,149	22%
<b>Total Personnel</b>	\$ 81,309	\$ 87,359	\$ 74,680	\$ 84,999	14%
<b>Contractual Services</b>					
Survey Services	\$ -	\$ 13,000	\$ -	\$ 13,000	100%
Outside Legal	24,182	10,000	11,008	10,000	-9%
Insurance & Bonds	2,613	2,824	2,824	2,652	-6%
Telecommunications	1,418	1,500	819	1,500	83%
Postage/Shipping	97	250	124	250	102%
Printing/Reproduction	3,040	8,000	4,897	5,000	2%
Advertising	25,351	25,000	22,772	25,000	10%
Travel & Training	3,340	1,900	1,657	1,900	15%
Other Contractual	27,000	1,500	20,930	1,500	-93%
Association Dues	49,087	50,000	49,087	49,556	1%
<b>Total Contractual Services</b>	\$ 136,128	\$ 113,974	\$ 114,118	\$ 110,358	-3%
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 208	\$ 1,000	\$ 150	\$ 1,000	567%
Books, Periodicals, Maps	198	500	-	500	100%
<b>Total Materials &amp; Supplies</b>	\$ 406	\$ 1,500	\$ 150	\$ 1,500	900%
<b>Total Operating Expenses</b>	\$ 217,843	\$ 202,833	\$ 188,948	\$ 196,857	4%
<b>Other Expenses</b>					
Programs & Projects	\$ 24,460	\$ 10,000	\$ 11,392	\$ 10,000	-12%
Council Goals	90,553	6,067	24,000	6,067	-75%
Quarterly Community Newsletter	5,506	8,000	5,760	-	-100%
REV3	10,000	10,000	10,000	-	-100%
Spay and Neuter Event	1,450	5,000	5,450	5,000	-8%
Platte River Revival	20,000	15,000	12,268	15,000	22%
Platte River Parkway Trust	50,000	50,000	26,024	50,000	92%
CNFR	44,000	44,000	44,500	45,000	1%
<b>Total Other Expenses</b>	\$ 245,969	\$ 148,067	\$ 139,394	\$ 131,067	-6%
<b>Capital - New</b>					
Technologies	\$ 26,208	\$ 7,200	\$ 14,943	\$ 7,200	-52%
<b>Total Capital - New</b>	\$ 26,208	\$ 7,200	\$ 14,943	\$ 7,200	-52%
<b>Total Expenses</b>	\$ 490,020	\$ 358,100	\$ 343,285	\$ 335,124	-2%

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Deputy Assistant City Manager	1	1	1	1
Assistant City Manager	1	1	-	-
City Manager	1	1	1	1
Executive Assistant	2	1	1	1
Special Projects Coordinator	1	2	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>4</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

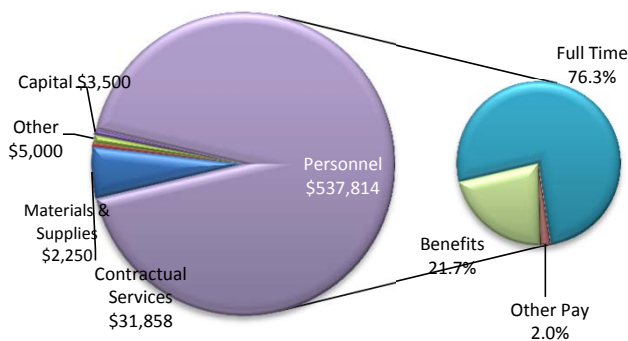
## City Manager Highlights

Overall, costs have remained steady. The operating contingency of \$50,000 has been removed from the budget.

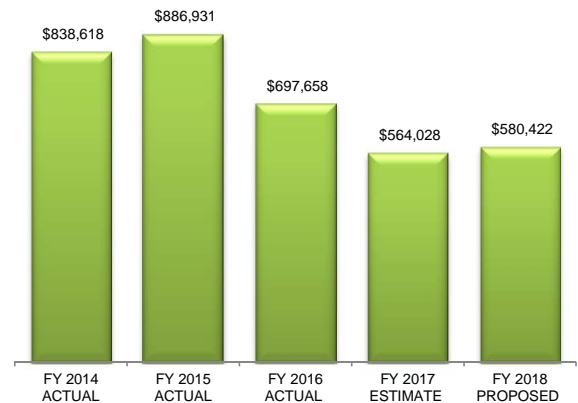
## City Manager Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 637,349	\$ 528,875	\$ 518,643	\$ 537,814	4%
Contractual Services	48,237	34,657	35,165	31,858	-9%
Materials & Supplies	3,078	3,500	1,720	2,250	31%
Other	8,588	55,000	5,000	5,000	0%
Capital	406	3,500	3,500	3,500	0%
<b>Total Expenditures</b>	<b>\$ 697,658</b>	<b>\$ 625,532</b>	<b>\$ 564,028</b>	<b>\$ 580,422</b>	<b>3%</b>

City Manager Budget Summary



City Manager Expenditures



# City Manager

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 460,342	\$ 402,257	\$ 402,179	\$ 410,362	2%
Overtime	105	-	104	-	-100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 460,447</b>	<b>\$ 402,257</b>	<b>\$ 402,283</b>	<b>\$ 410,362</b>	<b>2%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 1,338	\$ 7,402	\$ 1,405	\$ 2,500	78%
Accrued Leave Pay-off	35,156	-	-	-	0%
Other Allowances	8,091	8,640	7,705	8,040	4%
<b>Total Other Pay</b>	<b>\$ 44,585</b>	<b>\$ 16,042</b>	<b>\$ 9,110</b>	<b>\$ 10,540</b>	<b>16%</b>
<b>Benefits</b>					
Health Insurance	\$ 32,914	\$ 28,416	\$ 27,931	\$ 30,012	7%
Other Insurance Benefits	3,486	2,357	2,732	2,349	-14%
FICA/Medicare Tax	34,330	27,071	19,907	27,810	40%
Retirement Contributions	51,562	46,058	50,006	45,903	-8%
Workers' Compensation	10,025	6,674	6,674	10,838	62%
<b>Total Benefits</b>	<b>\$ 132,317</b>	<b>\$ 110,576</b>	<b>\$ 107,250</b>	<b>\$ 116,912</b>	<b>9%</b>
<b>Total Personnel</b>	<b>\$ 637,349</b>	<b>\$ 528,875</b>	<b>\$ 518,643</b>	<b>\$ 537,814</b>	<b>4%</b>
<b>Contractual Services</b>					
Medical Testing Services	\$ -	\$ 300	\$ -	\$ 300	100%
Insurance & Bonds	16,021	19,709	19,709	15,655	-21%
Telecommunications	2,137	2,256	1,552	1,326	-15%
Postage/Shipping	142	500	150	150	0%
Printing/Reproduction	419	750	400	750	88%
Travel & Training	4,642	4,000	2,946	4,000	36%
Interdepartmental Services	3,149	3,142	3,142	2,097	-33%
Association Dues	4,586	3,500	3,618	3,868	7%
Other Contractual	17,141	500	3,648	3,712	2%
<b>Total Contractual Services</b>	<b>\$ 48,237</b>	<b>\$ 34,657</b>	<b>\$ 35,165</b>	<b>\$ 31,858</b>	<b>-9%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 935	\$ 1,000	\$ 1,245	\$ 1,000	-20%
Books, Periodicals, Maps	1,119	1,000	305	1,000	228%
Bulk Fuel	1,024	1,500	170	250	47%
<b>Total Materials &amp; Supplies</b>	<b>\$ 3,078</b>	<b>\$ 3,500</b>	<b>\$ 1,720</b>	<b>\$ 2,250</b>	<b>31%</b>
<b>Other Expenses</b>					
Programs & Projects	\$ 8,588	\$ 5,000	\$ 5,000	\$ 5,000	0%
Operating Contingency	-	50,000	-	-	0%
<b>Total Other Expenses</b>	<b>\$ 8,588</b>	<b>\$ 55,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 406	\$ 3,500	\$ 3,500	\$ 3,500	0%
<b>Total Capital - Replacement</b>	<b>\$ 406</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$ 697,658</b>	<b>\$ 625,532</b>	<b>\$ 564,028</b>	<b>\$ 580,422</b>	<b>3%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Assistant City Attorney I	1	1	1	1
Assistant City Attorney II	2	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	-	-
<b>Total</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>6</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

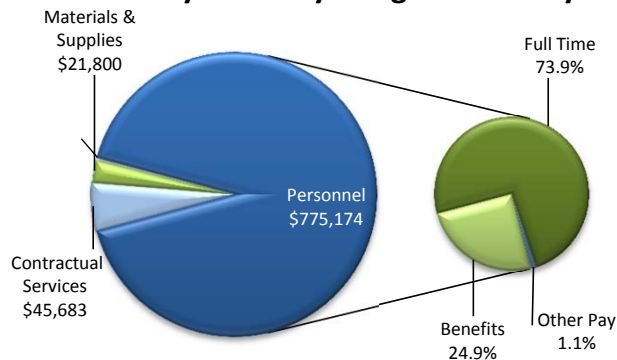
## City Attorney Highlights

The City Attorney's Office is sharing personnel with Support Services for cost savings and efficiency.

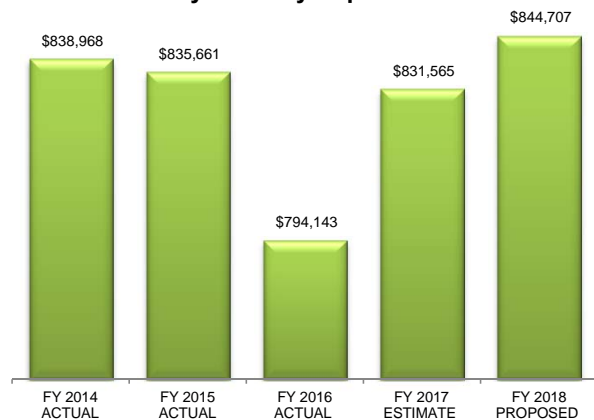
## City Attorney Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 741,108	\$ 761,462	\$ 777,413	\$ 775,174	0%
Contractual Services	31,335	47,798	32,352	45,683	41%
Materials & Supplies	20,660	19,200	20,300	21,800	7%
Capital	1,040	2,050	1,500	2,050	37%
<b>Total Expenditures</b>	<b>\$ 794,143</b>	<b>\$ 830,510</b>	<b>\$ 831,565</b>	<b>\$ 844,707</b>	<b>2%</b>

### City Attorney Budget Summary



### City Attorney Expenditures



# City Attorney

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 556,475	\$ 567,511	\$ 567,100	\$ 572,786	1%
Overtime	-	1,000	-	1,000	100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 556,475</b>	<b>\$ 568,511</b>	<b>\$ 567,100</b>	<b>\$ 573,786</b>	<b>1%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 1,578	\$ 3,623	\$ 1,574	\$ 2,500	59%
Other Allowances	5,330	5,400	5,635	5,880	4%
<b>Total Other Pay</b>	<b>\$ 6,908</b>	<b>\$ 9,023</b>	<b>\$ 7,209</b>	<b>\$ 8,380</b>	<b>16%</b>
<b>Benefits</b>					
Health Insurance	\$ 67,269	\$ 71,396	\$ 69,610	\$ 74,492	7%
Other Insurance Benefits	3,504	3,599	3,559	2,902	-18%
FICA/Medicare Tax	39,559	42,973	61,412	43,771	-29%
Retirement Contributions	58,001	56,325	58,888	56,233	-5%
Workers' Compensation	9,392	9,635	9,635	15,610	62%
<b>Total Benefits</b>	<b>\$ 177,725</b>	<b>\$ 183,928</b>	<b>\$ 203,104</b>	<b>\$ 193,008</b>	<b>-5%</b>
<b>Total Personnel</b>	<b>\$ 741,108</b>	<b>\$ 761,462</b>	<b>\$ 777,413</b>	<b>\$ 775,174</b>	<b>0%</b>
<b>Contractual Services</b>					
Medical Testing Services	\$ -	\$ 300	\$ 300	\$ 300	0%
Insurance & Bonds	15,993	17,552	17,552	15,437	-12%
Telecommunications	2,510	2,588	2,000	2,588	29%
Postage/Shipping	314	500	500	500	0%
Printing/Reproduction	1,332	1,500	1,000	1,500	50%
Travel & Training	8,431	22,108	8,000	22,108	176%
Other Contractual	85	500	500	500	0%
Association Dues	2,670	2,750	2,500	2,750	10%
<b>Total Contractual Services</b>	<b>\$ 31,335</b>	<b>\$ 47,798</b>	<b>\$ 32,352</b>	<b>\$ 45,683</b>	<b>41%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,990	\$ 1,700	\$ 2,800	\$ 2,800	0%
Books, Periodicals, Maps	18,670	17,500	17,500	19,000	9%
<b>Total Materials &amp; Supplies</b>	<b>\$ 20,660</b>	<b>\$ 19,200</b>	<b>\$ 20,300</b>	<b>\$ 21,800</b>	<b>7%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 1,040	\$ 2,050	\$ 1,500	\$ 2,050	37%
<b>Total Capital - Replacement</b>	<b>\$ 1,040</b>	<b>\$ 2,050</b>	<b>\$ 1,500</b>	<b>\$ 2,050</b>	<b>37%</b>
<b>Total Expenses</b>	<b>\$ 794,143</b>	<b>\$ 830,510</b>	<b>\$ 831,565</b>	<b>\$ 844,707</b>	<b>2%</b>

# Municipal Court

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

## Municipal Court Staffing Summary

	FY 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Administrative Assistant II	1	1	1	1
Court Bailiff	2	2	-	-
Court Clerk	3	3	2	2
Customer Service Representative	1	1	-	1
Municipal Court Manager	1	1	-	-
Court Coordinator	1	1	1	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>4</b>	<b>5</b>

<b>Part Time Employees (Budget)</b>	\$ 180,277	\$ 211,564	\$ 235,714	\$ 238,907
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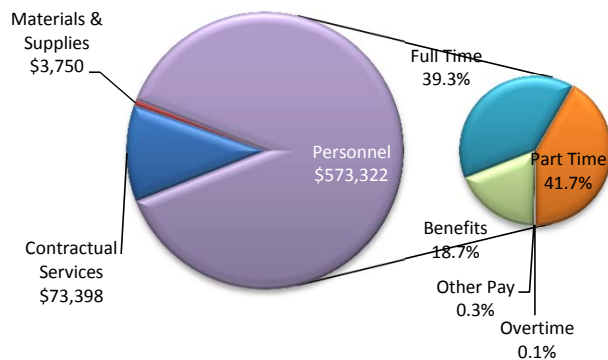
## Municipal Court Highlights

Personnel budget increased in FY 2018 due to reclassification of a part time Customer Service Representative position to full time and step increases.

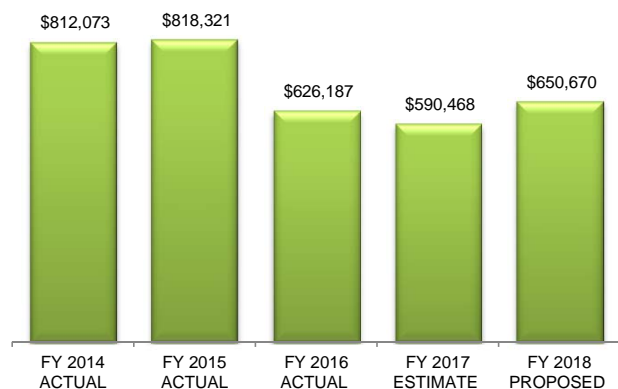
## Municipal Court Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 546,233	\$ 516,564	\$ 512,731	\$ 573,322	12%
Contractual Services	69,838	75,869	76,002	73,398	-3%
Materials & Supplies	4,683	4,950	1,735	3,750	116%
Other	1,931	200	-	200	100%
Capital	3,502	-	-	-	0%
<b>Total Expenditures</b>	<b>\$ 626,187</b>	<b>\$ 597,583</b>	<b>\$ 590,468</b>	<b>\$ 650,670</b>	<b>10%</b>

## Municipal Court Budget Summary



## Municipal Court Expenditures



# Municipal Court

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 196,749	\$ 194,124	\$ 209,710	\$ 225,062	7%
Part Time	211,564	235,714	209,866	238,907	14%
Overtime	2,004	750	1,615	750	-54%
<b>Total Salaries &amp; Wages</b>	<u>\$ 410,317</u>	<u>\$ 430,588</u>	<u>\$ 421,191</u>	<u>\$ 464,719</u>	10%
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ -	\$ 1,581	\$ -	\$ 1,581	100%
Accrued Leave Payoff	6,513	-	-	-	0%
<b>Total Other Pay</b>	<u>\$ 6,513</u>	<u>\$ 1,581</u>	<u>\$ -</u>	<u>\$ 1,581</u>	100%
<b>Benefits</b>					
Health Insurance	\$ 56,317	\$ 28,416	\$ 35,151	\$ 42,024	20%
Other Insurance Benefits	2,368	1,556	1,697	1,256	-26%
FICA/Medicare Tax	38,008	33,061	31,296	35,550	14%
Retirement Contributions	24,797	15,488	17,522	18,902	8%
Workers' Compensation	7,913	5,874	5,874	9,290	58%
<b>Total Benefits</b>	<u>\$ 129,403</u>	<u>\$ 84,395</u>	<u>\$ 91,540</u>	<u>\$ 107,022</u>	17%
<b>Total Personnel</b>	<u>\$ 546,233</u>	<u>\$ 516,564</u>	<u>\$ 512,731</u>	<u>\$ 573,322</u>	12%
<b>Contractual Services</b>					
Legal Services	\$ 11,478	\$ 8,000	\$ 14,429	\$ 12,000	-17%
Maintenance Agreements	-	8,004	8,004	10,312	29%
Jury Expenses	2,183	1,800	500	1,000	100%
Building Rent	16,676	22,258	22,258	22,258	0%
Insurance & Bonds	15,936	17,089	17,089	14,409	-16%
Telecommunications	3,843	3,800	3,800	3,800	0%
Postage/Shipping	1,853	1,500	1,200	1,500	25%
Printing/Reproduction	1,232	1,000	1,500	1,000	-33%
Travel & Training	1,136	1,900	200	1,500	650%
Interdepartmental Svc Fixed	1,846	2,022	2,022	619	-69%
Association Dues	13,655	8,496	5,000	5,000	0%
<b>Total Contractual Services</b>	<u>\$ 69,838</u>	<u>\$ 75,869</u>	<u>\$ 76,002</u>	<u>\$ 73,398</u>	-3%
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 2,967	\$ 3,100	\$ 1,200	\$ 2,500	108%
Uniforms	312	750	250	750	200%
Books, Periodicals, Maps	1,404	1,100	285	500	75%
<b>Total Materials &amp; Supplies</b>	<u>\$ 4,683</u>	<u>\$ 4,950</u>	<u>\$ 1,735</u>	<u>\$ 3,750</u>	116%
<b>Other Expenses</b>					
Programs and Projects	\$ 1,931	\$ 200	\$ -	\$ 200	100%
<b>Total Other Expenses</b>	<u>\$ 1,931</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 200</u>	100%
<b>Capital - Replacement</b>					
Light Equipment	\$ 3,457	\$ -	\$ -	\$ -	0%
Technologies	45	-	-	-	0%
<b>Total Capital - Replacement</b>	<u>\$ 3,502</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%
<b>Total Expenses</b>	<u>\$ 626,187</u>	<u>\$ 597,583</u>	<u>\$ 590,468</u>	<u>\$ 650,670</u>	10%



# Finance

**Function:** To maintain the financial health of the City.

<b>Finance Staffing Summary</b>				
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Full Time Positions</b>				
Accountant	1	1	1	1
Admin Services Representative	4	4	4	4
Admin Services Specialist	3	3	3	3
Administrative Analyst	1	1	1	-
Budget Administrator	1	1	1	-
Customer Services Supervisor II	1	1	1	-
Assistant Support Services Director	-	-	1	1
Finance Manager	1	1	-	-
Finance Supervisor II	1	1	1	1
Licensing Specialist	-	-	-	1
Assistant City Clerk	-	-	1	1
Administrative Support Technician	3	3	2	2
Records Management Technician	2	2	1	1
Payroll Technician	2	2	2	-
Utility Supervisor II	1	1	1	1
Administrative Assistant II	1	1	1	- *
Meter Service Worker I	4	4	4	4
Meter Service Worker II	2	2	2	2
<b>Total</b>	<b>28</b>	<b>28</b>	<b>27</b>	<b>22</b>

\*This position now shared with Fleet Maintenance

<b>Part Time Employees (Budget)</b>	<b>\$ 53,937</b>	<b>\$ 28,714</b>	<b>\$ 46,168</b>	<b>\$ 50,140</b>
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### Finance Highlights

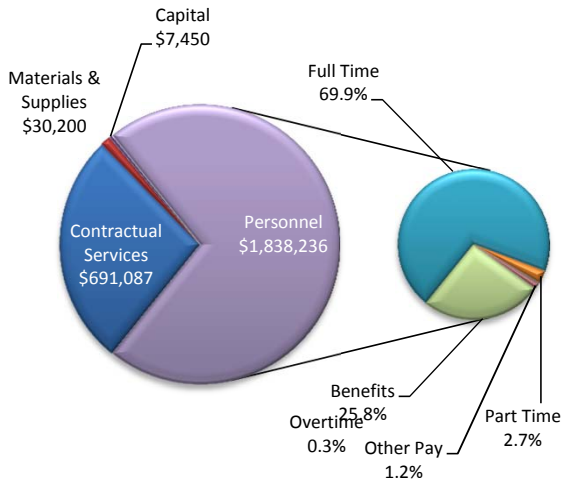
The FY 2018 Budget reduces personnel by \$287,369 as two Payroll Technician positions have been moved to Human Resources while the Budget Administrator and Administrative Analyst positions have been eliminated. Also, the Administrative Assistant II position is now shared 50/50 with Fleet. Other contractual expenses, mainly payments to Postal Pros for billing services, continue to rise.

# Finance

### Finance Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 1,905,543	\$ 2,128,158	\$ 1,988,736	\$ 1,838,236	-8%
Contractual Services	643,255	637,417	668,912	691,087	3%
Materials & Supplies	28,945	39,100	16,894	30,200	79%
Other	549	100	-	100	100%
Capital	17,785	11,750	3,626	7,450	105%
<b>Total Expenditures</b>	<b>\$ 2,596,077</b>	<b>\$ 2,816,525</b>	<b>\$ 2,678,168</b>	<b>\$ 2,567,073</b>	<b>-4%</b>

**Finance Budget Summary**



**Finance Expenditures**



# Finance

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 1,341,139	\$ 1,532,267	\$ 1,400,347	\$ 1,285,305	-8%
Part Time	28,714	46,168	47,455	50,140	6%
Overtime	4,815	4,819	7,732	5,269	-32%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,374,668</b>	<b>\$ 1,583,254</b>	<b>\$ 1,455,534</b>	<b>\$ 1,340,714</b>	<b>-8%</b>
<b>Other Pay</b>					
Standby Time	\$ 5,354	\$ 6,168	\$ 6,386	\$ 6,168	-3%
Disability Leave Buy-Back	11,984	11,984	12,284	12,029	-2%
Accrued Leave Payoff	985	-	10,949	-	-100%
Other Allowances	3,978	4,080	4,073	4,560	12%
<b>Total Other Pay</b>	<b>\$ 22,301</b>	<b>\$ 22,232</b>	<b>\$ 33,692</b>	<b>\$ 22,757</b>	<b>-32%</b>
<b>Benefits</b>					
Health Insurance	\$ 229,267	\$ 231,434	\$ 236,242	\$ 228,738	-3%
Other Insurance Benefits	11,103	12,005	10,327	6,725	-35%
FICA/Medicare Tax	114,916	122,976	111,149	104,460	-6%
Retirement Contributions	130,238	131,489	118,034	108,863	-8%
Workers' Compensation	22,571	22,758	22,758	23,969	5%
Clothing Allowance	479	2,010	1,000	2,010	101%
<b>Total Benefits</b>	<b>\$ 508,574</b>	<b>\$ 522,672</b>	<b>\$ 499,510</b>	<b>\$ 474,765</b>	<b>-5%</b>
<b>Total Personnel</b>	<b>\$ 1,905,543</b>	<b>\$ 2,128,158</b>	<b>\$ 1,988,736</b>	<b>\$ 1,838,236</b>	<b>-8%</b>
<b>Contractual Services</b>					
Investment Fees	\$ 17,469	\$ 10,358	\$ 16,814	\$ 19,855	18%
Accounting & Auditing	137,555	138,000	132,260	136,000	3%
Office Machine/Equipment Repairs	751	1,000	600	1,000	67%
Maintenance Agreements	105,913	111,906	117,445	116,906	0%
Insurance & Bonds	33,363	46,226	46,226	43,144	-7%
Telecommunications	9,679	8,357	5,208	4,808	-8%
Postage/Shipping	13,703	11,250	10,639	13,250	25%
Printing/Reproduction	3,597	3,800	2,076	2,600	25%
Advertising	3,880	2,000	4,584	4,000	-13%
Travel & Training	3,239	11,400	4,888	8,550	75%
Interdepartmental Services	7,133	6,820	6,820	8,324	22%
Other Contractual	305,352	283,000	320,047	330,000	3%
Association Dues	1,621	2,150	855	1,500	75%
Laundry & Towel Service	-	1,150	450	1,150	156%
<b>Total Contractual Services</b>	<b>\$ 643,255</b>	<b>\$ 637,417</b>	<b>\$ 668,912</b>	<b>\$ 691,087</b>	<b>3%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 8,433	\$ 10,500	\$ 6,244	\$ 7,000	12%
Other Materials & Supplies	8,021	10,400	2,785	9,000	223%
Uniforms	664	700	50	700	1300%
Books, Periodicals, Maps	300	500	-	500	100%
Bulk Fuel	11,527	17,000	7,815	13,000	66%
<b>Total Materials &amp; Supplies</b>	<b>\$ 28,945</b>	<b>\$ 39,100</b>	<b>\$ 16,894</b>	<b>\$ 30,200</b>	<b>79%</b>

## Finance

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Other Expenses</b>					
Programs & Projects	\$ 549	\$ 100	\$ -	\$ 100	100%
<b>Total Other Expenses</b>	<b>\$ 549</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>100%</b>
<b>Capital</b>					
Light Equipment	\$ 4,690	\$ 2,550	\$ 1,050	\$ 2,700	157%
Technologies	13,095	9,200	2,576	4,750	84%
<b>Total Capital</b>	<b>\$ 17,785</b>	<b>\$ 11,750</b>	<b>\$ 3,626</b>	<b>\$ 7,450</b>	<b>105%</b>
<b>Total Expenses</b>	<b>\$ 2,596,077</b>	<b>\$ 2,816,525</b>	<b>\$ 2,678,168</b>	<b>\$ 2,567,073</b>	<b>-4%</b>

## 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 2017, CAP is currently budgeted to receive \$330,906 in City funding, of which \$214,740 is for agency allocations and \$108,536 is for administration.

FY 2018 agency allocations are funded from the City Optional One % Sales Tax #15 (\$214,740). Community Action Partnership is also requesting funding from Natrona County. FY 2018 agency allocations will be made in July 2017.

The following organizations are funded by the Community Action Partnership:

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
	<b>Allocation</b>	<b>Allocation</b>	<b>Allocation</b>	<b>Allocation</b>
12-24 Club	\$ -	\$ -	\$ 12,200	\$ -
The ARC of Natrona County	8,600	9,000	9,800	9,000
Big Brothers Big Sisters	4,300	4,000	-	-
Brain Injury Alliance	-	-	4,200	4,000
CASA	11,800	11,300	14,600	14,000
Casper Day Care- Child Development	10,600	10,500	10,300	-
Central Wyoming Rescue Mission	7,000	7,400	33,300	33,300
Central Wyoming Hospice	-	-	12,100	10,000
Food Pantries of Natrona County	-	-	-	35,000
Girl Scouts	-	-	5,800	5,000
Healthcare for the Homeless Clinic	23,000	21,700	22,400	-
Meals on Wheels	9,600	9,700	10,000	10,000
Mercer House	23,800	18,900	23,200	20,000
Central Wyoming Senior Services	26,000	23,400	22,800	19,000
Self Help Center	35,800	29,900	28,200	28,000
Transitional Housing/Housing First	96,200	102,350	95,000	90,000
Wyoming Dementia Care	-	8,700	8,600	-
Wyoming Food Bank of the Rockies	20,000	20,500	22,800	17,000
Wyoming Senior Citizens, Inc.	8,500	8,700	8,300	8,000
Youth Crisis Center	14,000	12,600	10,300	10,000
Children's Advocacy Project, Inc.	17,500	16,800	17,900	17,000
Emergency Services	24,000	26,000	11,582	10,852
<b>TOTAL</b>	<b>\$ 340,700</b>	<b>\$ 341,450</b>	<b>\$ 383,382</b>	<b>\$ 340,152</b>

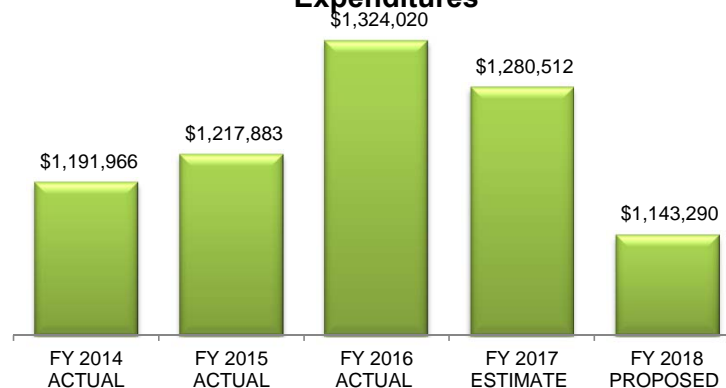
The Community Action Partnership of Natrona County will hold agency meetings for City and County human services funding in May 2017 to determine the FY 2018 recommended allocations.

# Health, Social & Community Services

## Health, Social & Community Services Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Other Expenses</b>					
Municipal Band (Pass-through)	\$ 123,974	\$ 124,000	\$ 130,199	\$ 125,000	-4%
Human Services - General	29,431	35,880	39,867	-	-100%
Human Services - 1% Sales Tax	161,055	214,740	214,740	214,740	0%
Human Services - Admin	57,224	68,669	68,669	-	-100%
Health Department	600,000	540,000	540,000	540,000	0%
Casper Area Convention and Visitors Bureau	-	-	-	34,500	100%
Casper Mtn Fire District	7,500	7,500	7,500	7,500	0%
Chamber of Commerce	45,000	40,500	40,500	550	-99%
Community Promotions	81,502	136,998	52,294	40,000	-24%
In-Kind Services	-	75,000	-	-	0%
The Science Zone	25,000	22,500	22,500	-	-100%
Youth Empowerment Council	25,000	22,500	22,500	22,500	0%
United Way Kickoff Event	3,500	3,500	3,500	3,500	0%
Senior Center	50,000	42,500	42,500	55,000	29%
Youth Crisis Center	60,000	54,000	46,673	60,000	29%
Child Advocacy Project	40,000	36,000	36,000	40,000	11%
Combat Challenge Team- Fire	14,834	13,351	13,070	-	-100%
<b>Total Other Expenses</b>	<b>\$ 1,324,020</b>	<b>\$ 1,437,638</b>	<b>\$ 1,280,512</b>	<b>\$ 1,143,290</b>	<b>-11%</b>
<b>Total Expenses</b>	<b>\$ 1,324,020</b>	<b>\$ 1,437,638</b>	<b>\$ 1,280,512</b>	<b>\$ 1,143,290</b>	<b>-11%</b>

## Health, Social & Community Services Expenditures



# Human Resources

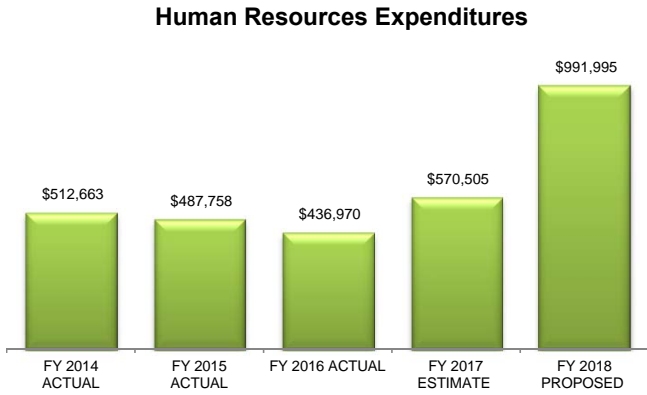
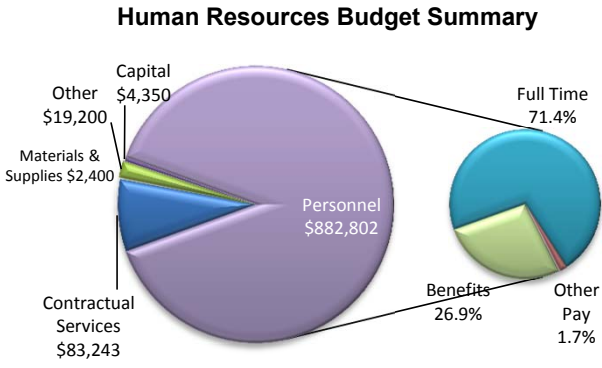
**Function:** To act as a support function to all city departments by maximizing the potential of its human resources. To help the City recruit, train and retain the people it needs to deliver high-quality services to the community.

<b>Human Resources Staffing Summary</b>				
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Full Time Positions</b>				
Assistant City Manager	-	-	1	1
Assistant Support Services Director	-	-	-	1
Benefit Technician	1	1	1	1
Human Resources Director	1	1	-	-
Human Resources Supervisor II	1	1	1	1
Human Resources Technician	1	1	1	1
Payroll Technician	-	-	-	2
Risk Management Specialist	-	-	-	1
Administrative Assistant II	1	1	1	1
<b>Total</b>	5	5	5	9
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

**Human Resources Highlights**

The FY18 Budget will feature a large increase in Personnel spending with the transfer of two Payroll Technicians from Finance. The Risk Management Specialists position has been transferred from the Health Insurance fund and the Assistant Support Services Director position has been transferred from the Property and Liability fund. Some HR costs will be allocated back to Property and Liability and Health Insurance funds.

<b>Human Resources Budget Summary</b>					
	<b>FY 2016 ACTUAL</b>	<b>FY 2017 REVISED</b>	<b>FY 2017 ESTIMATE</b>	<b>FY 2018 PROPOSED</b>	<b>% ▲</b>
<b>Expenditures</b>					
Personnel	\$ 340,742	\$ 481,977	\$ 500,582	\$ 882,802	76%
Contractual Services	71,344	50,074	45,723	83,243	82%
Materials & Supplies	1,830	2,400	2,400	2,400	0%
Other	18,193	19,200	18,200	19,200	5%
Capital	4,861	4,350	3,600	4,350	21%
<b>Total Expenditures</b>	<b>\$ 436,970</b>	<b>\$ 558,001</b>	<b>\$ 570,505</b>	<b>\$ 991,995</b>	<b>74%</b>



# Human Resources

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 215,657	\$ 342,582	\$ 342,641	\$ 630,041	84%
<b>Total Salaries &amp; Wages</b>	\$ 215,657	\$ 342,582	\$ 342,641	\$ 630,041	84%
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 2,872	\$ 3,598	\$ 3,015	\$ 5,000	66%
Other Allowances	5,586	4,080	5,635	9,960	77%
<b>Total Other Pay</b>	\$ 8,458	\$ 7,678	\$ 8,650	\$ 14,960	73%
<b>Benefits</b>					
Health Insurance	\$ 49,936	\$ 60,656	\$ 59,278	\$ 105,684	78%
Other Insurance Benefits	2,499	2,556	2,614	3,558	36%
FICA/Medicare Tax	22,503	26,059	22,134	49,432	123%
Retirement Contributions	36,076	36,653	39,472	63,413	61%
Workers' Compensation	5,613	5,793	25,793	15,714	-39%
<b>Total Benefits</b>	\$ 116,627	\$ 131,717	\$ 149,291	\$ 237,801	59%
<b>Total Personnel</b>	\$ 340,742	\$ 481,977	\$ 500,582	\$ 882,802	76%
<b>Contractual Services</b>					
Medical Testing Services	\$ 1,634	\$ 2,000	\$ 2,000	\$ 2,000	0%
Insurance & Bonds	10,978	5,668	5,668	14,837	162%
Telecommunications	2,186	2,056	2,056	2,056	0%
Postage/Shipping	314	500	500	500	0%
Printing/Reproduction	763	1,000	1,000	1,000	0%
Travel & Training	9,840	2,300	2,300	2,300	0%
Association Dues	339	550	199	550	176%
Other Contractual	45,290	36,000	32,000	60,000	88%
<b>Total Contractual Services</b>	\$ 71,344	\$ 50,074	\$ 45,723	\$ 83,243	82%
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,763	\$ 1,800	\$ 1,800	\$ 1,800	0%
Books, Periodicals, Maps	67	600	600	600	0%
<b>Total Materials &amp; Supplies</b>	\$ 1,830	\$ 2,400	\$ 2,400	\$ 2,400	0%
<b>Other Expenses</b>					
Programs & Projects	\$ 18,193	\$ 19,200	\$ 18,200	\$ 19,200	5%
<b>Total Other Expenses</b>	\$ 18,193	\$ 19,200	\$ 18,200	\$ 19,200	5%
<b>Capital - New</b>					
Light Equipment	\$ 2,848	\$ 1,000	\$ 250	\$ 1,000	300%
Technologies	2,013	3,350	3,350	3,350	0%
<b>Total Capital - New</b>	\$ 4,861	\$ 4,350	\$ 3,600	\$ 4,350	21%
<b>Total Expenses</b>	\$ 436,970	\$ 558,001	\$ 570,505	\$ 991,995	74%



# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Assistant City Manager	-	-	1	1
Administrative Assistant II	1	1	-	-
Administrative Support Tech	-	-	1	1
City Planner	1	1	1	1
Planner I	1	1	1	1
Community Development Director	1	1	-	-
Urban Renewal Planner	1	1	-	-
<b>Total</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

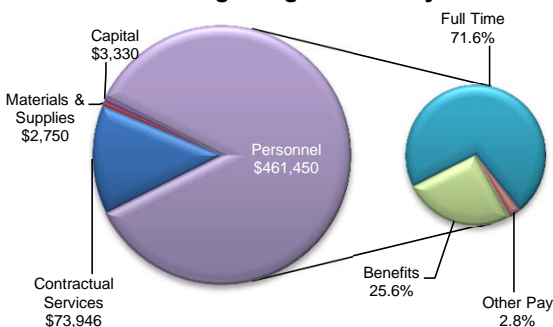
## Planning Highlights

In the FY18 budget, personnel step increases have been offset by reductions in contractual and program expenses.

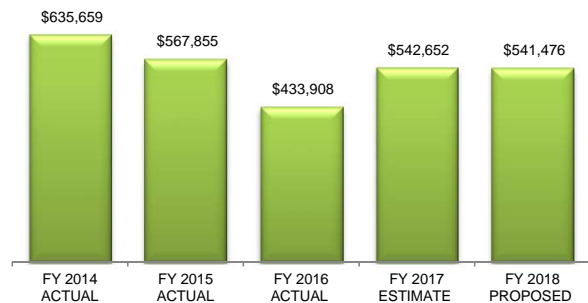
## Planning Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 312,299	\$ 443,982	\$ 441,137	\$ 461,450	5%
Contractual Services	104,119	81,195	80,665	73,946	-8%
Materials & Supplies	13,238	2,750	2,650	2,750	4%
Other	-	14,870	14,870	-	-100%
Capital	4,252	3,330	3,330	3,330	0%
<b>Total Expenditures</b>	<b>\$ 433,908</b>	<b>\$ 546,127</b>	<b>\$ 542,652</b>	<b>\$ 541,476</b>	<b>0%</b>

## Planning Budget Summary



## Planning Expenditures



# Planning

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 212,343	\$ 320,823	\$ 320,867	\$ 330,209	3%
<b>Total Salaries &amp; Wages</b>	\$ 212,343	\$ 320,823	\$ 320,867	\$ 330,209	3%
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 2,482	\$ 5,654	\$ 3,589	\$ 3,000	-16%
Other Allowances	9,462	9,960	9,960	9,960	0%
<b>Total Other Pay</b>	\$ 11,944	\$ 15,614	\$ 13,549	\$ 12,960	-4%
<b>Benefits</b>					
Health Insurance	\$ 23,117	\$ 39,790	\$ 39,001	\$ 42,024	8%
Other Insurance Benefits	2,330	2,292	2,295	1,946	-15%
FICA/Medicare Tax	23,057	25,001	22,470	26,056	16%
Retirement Contributions	34,744	35,121	37,614	39,428	5%
Workers' Compensation	4,764	5,341	5,341	8,827	65%
<b>Total Benefits</b>	\$ 88,012	\$ 107,545	\$ 106,721	\$ 118,281	11%
<b>Total Personnel</b>	\$ 312,299	\$ 443,982	\$ 441,137	\$ 461,450	5%
<b>Contractual Services</b>					
Other Professional Services	\$ 20,944	\$ 12,000	\$ 12,000	\$ 12,000	0%
Insurance & Bonds	28,533	18,353	18,353	16,081	-12%
Telecommunications	2,486	3,000	2,500	2,500	0%
Postage/Shipping	1,339	1,350	1,220	1,220	0%
Printing/Reproduction	5,710	6,000	6,000	5,000	-17%
Advertising	9,503	13,564	13,564	9,500	-30%
Travel & Training	4,850	6,500	6,500	6,500	0%
Interdepartmental Services	9,774	10,428	10,428	11,145	7%
Association Dues	3,846	3,300	6,700	3,300	-51%
Other Contractual	17,134	6,700	3,400	6,700	97%
<b>Total Contractual Services</b>	\$ 104,119	\$ 81,195	\$ 80,665	\$ 73,946	-8%
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,901	\$ 2,400	\$ 2,400	\$ 2,400	0%
Books, Periodicals, Maps	11,337	350	250	350	40%
<b>Total Materials &amp; Supplies</b>	\$ 13,238	\$ 2,750	\$ 2,650	\$ 2,750	4%
<b>Other Expenses</b>					
Programs & Projects	\$ -	\$ 14,870	\$ 14,870	\$ -	-100%
<b>Total Other Expenses</b>	\$ -	\$ 14,870	\$ 14,870	\$ -	-100%
<b>Capital</b>					
<b>Capital - New</b>					
Technologies	\$ 4,252	\$ 3,330	\$ 3,330	\$ 3,330	0%
<b>Total Capital - New</b>	\$ 4,252	\$ 3,330	\$ 3,330	\$ 3,330	0%
<b>Total Expenses</b>	\$ 433,908	\$ 546,127	\$ 542,652	\$ 541,476	0%

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Administrative Support Tech	1	1	1	1
Building Code Enforcement Manager	1	1	-	-
Building Inspection Supervisor	-	-	-	1
Building Inspector II	6	6	5	4
Code Enforcement Inspector	3	3	3	2
Code Enforcement Supervisor II	1	1	1	-
Permit Technician	1	1	1	1
Lead Code Enforcement Inspector	-	-	-	1
<b>Total</b>	<b>13</b>	<b>13</b>	<b>11</b>	<b>10</b>
<b>Part Time Employees (Budget)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

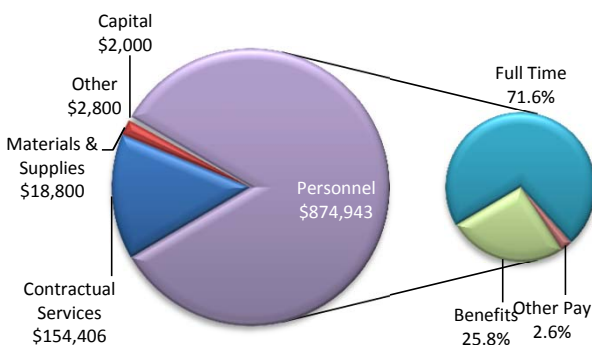
## Code Enforcement Highlights

The Code Enforcement budget has been decreased mainly due to not budgeting a Code Enforcement position vacated as a result of an upcoming Retirement.

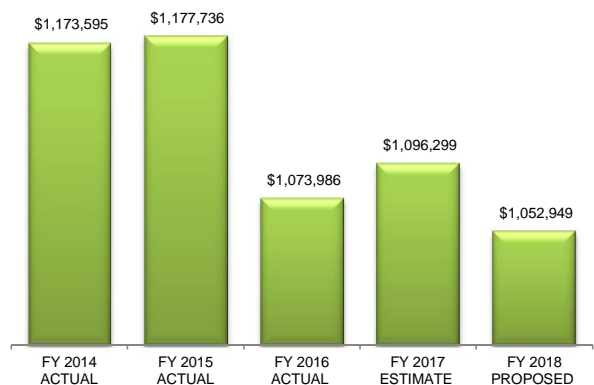
## Code Enforcement Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 948,119	\$ 926,535	\$ 932,314	\$ 874,943	-6%
Contractual Services	108,368	147,464	140,585	154,406	10%
Materials & Supplies	15,074	17,800	14,800	18,800	27%
Other	150	1,500	1,800	2,800	56%
Capital	2,275	3,000	6,800	2,000	-71%
<b>Total Expenditures</b>	<b>\$ 1,073,986</b>	<b>\$ 1,096,299</b>	<b>\$ 1,096,299</b>	<b>\$ 1,052,949</b>	<b>-4%</b>

Code Enforcement Budget Summary



Code Enforcement Expenditures



# Code Enforcement

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 662,494	\$ 681,905	\$ 688,678	\$ 626,754	-9%
Overtime	-	-	280	-	-100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 662,494</b>	<b>\$ 681,905</b>	<b>\$ 688,958</b>	<b>\$ 626,754</b>	<b>-9%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 7,048	\$ 9,000	\$ 5,802	\$ 6,000	3%
Accrued Leave Payoff	17,864	-	-	12,000	100%
Other Allowances	8,892	9,360	5,200	4,500	-13%
<b>Total Other Pay</b>	<b>\$ 33,804</b>	<b>\$ 18,360</b>	<b>\$ 11,002</b>	<b>\$ 22,500</b>	<b>105%</b>
<b>Benefits</b>					
Health Insurance	\$ 109,756	\$ 97,916	\$ 107,000	\$ 104,575	-2%
Other Insurance Benefits	5,275	5,186	4,837	3,194	-34%
FICA/Medicare Tax	59,426	53,571	51,598	48,752	-6%
Retirement Contributions	63,898	58,344	57,666	52,962	-8%
Workers' Compensation	13,466	11,253	11,253	16,206	44%
<b>Total Benefits</b>	<b>\$ 251,821</b>	<b>\$ 226,270</b>	<b>\$ 232,354</b>	<b>\$ 225,689</b>	<b>-3%</b>
<b>Total Personnel</b>	<b>\$ 948,119</b>	<b>\$ 926,535</b>	<b>\$ 932,314</b>	<b>\$ 874,943</b>	<b>-6%</b>
<b>Contractual Services</b>					
Nuisance Abatement	\$ 29,179	\$ 65,000	\$ 58,121	\$ 65,000	12%
Equipment Repairs	497	-	-	-	0%
Insurance & Bonds	23,314	24,099	24,099	23,071	-4%
Telecommunications	4,631	5,960	5,960	7,000	17%
Postage/Shipping	3,274	4,500	4,500	4,500	0%
Printing/Reproduction	3,760	4,500	4,500	4,500	0%
Travel & Training	298	2,000	2,000	2,000	0%
Interdepartmental Services	30,763	31,473	31,473	35,135	12%
Association Dues	975	1,000	1,000	1,200	20%
Other Contractual	11,677	8,932	8,932	12,000	34%
<b>Total Contractual Services</b>	<b>\$ 108,368</b>	<b>\$ 147,464</b>	<b>\$ 140,585</b>	<b>\$ 154,406</b>	<b>10%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 5,280	\$ 3,800	\$ 3,800	\$ 3,800	0%
Books, Periodicals, Maps	285	1,000	1,000	1,000	0%
Uniforms	-	-	-	1,000	100%
Bulk Fuel	9,509	13,000	10,000	13,000	30%
<b>Total Materials &amp; Supplies</b>	<b>\$ 15,074</b>	<b>\$ 17,800</b>	<b>\$ 14,800</b>	<b>\$ 18,800</b>	<b>27%</b>
<b>Other Expenses</b>					
Programs & Projects	\$ 150	\$ 1,500	\$ 1,800	\$ 2,800	56%
<b>Total Other Expenses</b>	<b>\$ 150</b>	<b>\$ 1,500</b>	<b>\$ 1,800</b>	<b>\$ 2,800</b>	<b>56%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 2,275	\$ 3,000	\$ 6,800	\$ 2,000	-71%
<b>Total Capital - Replacement</b>	<b>\$ 2,275</b>	<b>\$ 3,000</b>	<b>\$ 6,800</b>	<b>\$ 2,000</b>	<b>-71%</b>
<b>Total Expenses</b>	<b>\$ 1,073,986</b>	<b>\$ 1,096,299</b>	<b>\$ 1,096,299</b>	<b>\$ 1,052,949</b>	<b>-4%</b>

# Police

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

## Police Staffing Summary

	FY 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
<b>Sworn</b>				
Police Chief	1	1	1	1
Police Captain	2	2	1	1
Police Lieutenant	4	4	3	4
Police Sergeant	12	12	12	12
Police Officer	77	81	80	80
Total Sworn	96	100	97	98
<b>Non-Sworn</b>				
Administrative Assistant I	1	1	1	1
Administrative Assistant II	1	1	1	1
Community Services Coordinator	1	1	1	1
Community Services Officer	4	4	3	4
Crime Analysis Technician	1	1	1	1
Police Administrative Technician	1	1	1	1
Police Fleet Coordinator	-	-	1	1
Lead Police Records Clerk	-	1	-	-
Police Records Clerks	4	3	4	4
Police Support Services Manager	-	-	-	1
Police Services & Technologies Mana	-	1	1	1
Property Evidence Technician I	2	1	1	1
Property Evidence Technician II	-	1	1	1
Administrative Support Tech	1	1	1	1
Victim Services Specialist	1	1	1	1
Total Non-Sworn	17	18	18	20
<b>Total</b>	<b>113</b>	<b>118</b>	<b>115</b>	<b>118</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 30,511</b>	<b>\$ 17,414</b>	<b>\$ 19,042</b>	<b>\$ 50,250</b>

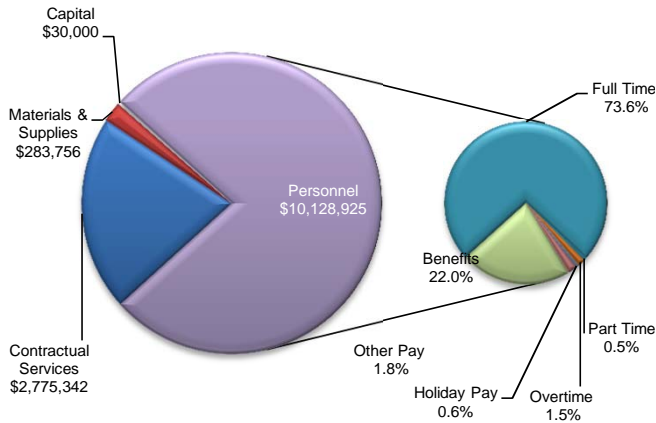
# Police

## Police Highlights

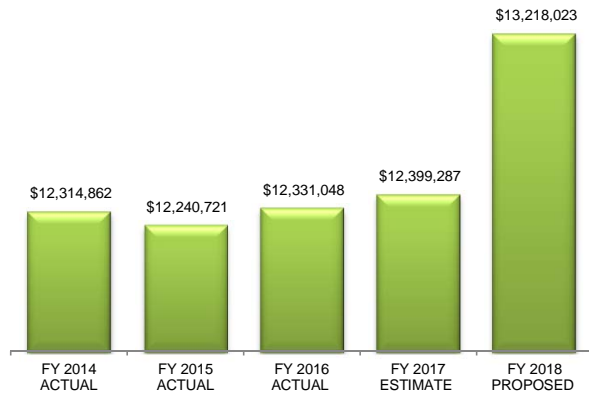
The Police budget for FY18 will increase due to the addition of Police Support Services Manager, Police Lieutenant and Community Service Officer positions. Also, the new policy of assigning all Workers Compensation expenses to each fund instead of sharing the costs with the Property and Liability Insurance fund is affecting Police more than most other funds. Travel and training is receiving an increase of \$135K.

Police Budget Summary					
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 9,637,866	\$ 9,782,576	\$ 9,523,828	\$ 10,128,925	6%
Contractual Services	2,348,680	2,652,453	2,597,903	2,775,342	7%
Materials & Supplies	298,368	285,756	266,356	283,756	7%
Capital	46,134	30,000	11,200	30,000	168%
<b>Total Expenditures</b>	<b>\$ 12,331,048</b>	<b>\$ 12,750,785</b>	<b>\$ 12,399,287</b>	<b>\$ 13,218,023</b>	<b>7%</b>

Police Budget Summary



Police Expenditures



# Police

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 7,071,717	\$ 7,196,175	\$ 7,080,267	\$ 7,453,641	5%
Part Time	17,414	19,042	29,541	50,250	70%
Overtime	259,185	151,546	159,587	152,000	-5%
Holiday Pay	61,011	115,569	62,089	65,000	5%
<b>Total Salaries &amp; Wages</b>	<b>\$ 7,409,327</b>	<b>\$ 7,482,332</b>	<b>\$ 7,331,484</b>	<b>\$ 7,720,891</b>	<b>5%</b>
<b>Other Pay</b>					
Court Pay	\$ 21,783	\$ 50,375	\$ 48,479	\$ 45,000	-7%
Supplemental Pay	61,187	-	-	-	0%
Contract Wages	33,426	30,500	31,754	30,500	-4%
Disability Leave Buy-Back	68,485	71,960	61,168	70,000	14%
Accrued Leave Payoff	72,878	20,000	16,116	15,000	-7%
Other Allowances	23,087	25,000	22,748	23,500	3%
<b>Total Other Pay</b>	<b>\$ 280,846</b>	<b>\$ 197,835</b>	<b>\$ 180,265</b>	<b>\$ 184,000</b>	<b>2%</b>
<b>Benefits</b>					
Health Insurance	\$ 934,991	\$ 1,054,641	\$ 1,005,571	\$ 1,093,518	9%
Other Insurance Benefits	48,732	54,777	48,861	37,666	-23%
FICA/Medicare Tax	163,560	168,525	167,542	182,944	9%
Retirement Contributions	651,488	676,562	651,556	681,484	5%
Unemployment Compensation	5,148	7,500	2,011	-	-100%
Workers' Compensation	135,832	133,404	133,404	221,422	66%
Clothing Allowance	7,942	7,000	3,134	7,000	123%
<b>Total Benefits</b>	<b>\$ 1,947,693</b>	<b>\$ 2,102,409</b>	<b>\$ 2,012,079</b>	<b>\$ 2,224,034</b>	<b>11%</b>
<b>Total Personnel</b>	<b>\$ 9,637,866</b>	<b>\$ 9,782,576</b>	<b>\$ 9,523,828</b>	<b>\$ 10,128,925</b>	<b>6%</b>
<b>Contractual Services</b>					
Medical Testing Services	\$ 14,700	\$ 7,000	\$ 8,500	\$ 7,000	-18%
Investigation Services	20,998	17,000	14,000	17,000	21%
Recruitment Services	29,152	15,000	15,000	15,000	0%
Prisoner Care - Adult	1,248,747	1,600,000	1,550,000	1,550,000	0%
Prisoner Care - Juvenile	82,500	90,000	90,000	90,000	0%
Energy- Electricity	4,190	4,300	3,750	4,300	15%
Building Rent	102,440	125,000	125,000	125,000	0%
Insurance & Bonds	278,700	294,104	294,104	312,579	6%
Telecommunications	85,844	80,000	78,000	80,000	3%
Radio	13,528	8,500	9,500	10,500	11%
Postage/Shipping	6,554	5,500	4,000	5,500	38%
Printing/Reproduction	8,505	6,500	6,000	6,500	8%
Travel & Training	79,687	64,900	64,900	200,000	208%
Interdepartmental Services	280,140	244,649	244,649	261,963	7%
Other Contractual	92,995	90,000	90,500	90,000	-1%
<b>Total Contractual Services</b>	<b>\$ 2,348,680</b>	<b>\$ 2,652,453</b>	<b>\$ 2,597,903</b>	<b>\$ 2,775,342</b>	<b>7%</b>

# Police

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 18,678	\$ 17,600	\$ 16,500	\$ 17,600	7%
Operating Supplies	30,951	30,000	33,000	30,000	-9%
Other Materials & Supplies	44,938	39,300	30,000	35,300	18%
Uniforms	56,210	70,000	55,000	70,000	27%
Evidence Supplies	10,121	9,000	12,000	11,000	-8%
Bulk Fuel	137,470	119,856	119,856	119,856	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 298,368</b>	<b>\$ 285,756</b>	<b>\$ 266,356</b>	<b>\$ 283,756</b>	<b>7%</b>
<b>Capital - Replacement</b>					
Light Equipment	\$ 8,398	\$ 5,000	\$ 1,200	\$ 5,000	317%
Technologies	37,736	25,000	10,000	25,000	150%
<b>Total Capital - Replacement</b>	<b>\$ 46,134</b>	<b>\$ 30,000</b>	<b>\$ 11,200</b>	<b>\$ 30,000</b>	<b>168%</b>
<b>Total Expenses</b>	<b>\$ 12,331,048</b>	<b>\$ 12,750,785</b>	<b>\$ 12,399,287</b>	<b>\$ 13,218,023</b>	<b>7%</b>



# Fire-EMS

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

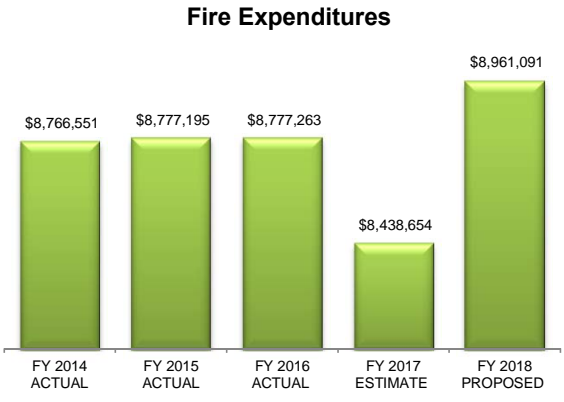
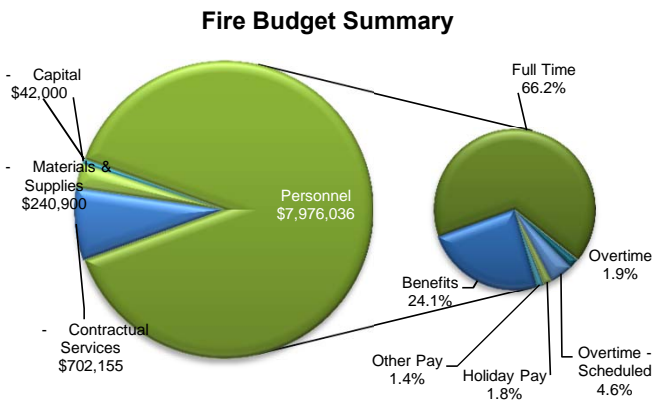
		<b>Fire Staffing Summary</b>			
		<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Full Time Positions</b>					
<b>Sworn</b>					
Fire Chief		1	1	1	1
Fire Division Chief		3	3	3	3
Battalion Chief		3	3	3	3
Fire Captain		15	15	15	15
Fire Engineer		21	21	20	21
Community Risk Reduction Officer I		2	-	1	-
Community Risk Reduction Officer II		5	7	4	3
Firefighter		25	23	25	26
Firefighter Trainee		2	4	2	1
	<b>Total Sworn</b>	<b>77</b>	<b>77</b>	<b>74</b>	<b>73</b>
<b>Non-Sworn</b>					
Administrative Support Tech		-	-	1	1
Administrative Assistant II		1	1	-	-
GIS Analyst/Records Specialist		1	1	1	1
	<b>Total Non-Sworn</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
	<b>Total</b>	<b>79</b>	<b>79</b>	<b>76</b>	<b>75</b>
<b>Part Time Employees (Budget)</b>		\$ -	\$ -	\$ -	\$ -

## Fire-EMS Highlights

The Fire-EMS budget is increasing due to the new policy of assigning all Workers Compensation expense to each fund instead of sharing the costs with the Property and Liability Insurance fund. This change affected Fire-EMS more than most other funds. Contractual costs will increase with the opening of new fire station #6 in West Casper.

# Fire-EMS

Fire Budget Summary					
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 7,870,562	\$ 7,874,348	\$ 7,502,638	\$ 7,976,036	6%
Contractual Services	666,425	664,930	664,030	702,155	6%
Materials & Supplies	203,558	280,304	229,000	240,900	5%
Capital	36,718	75,986	42,986	42,000	-2%
<b>Total Expenditures</b>	<b>\$ 8,777,263</b>	<b>\$ 8,895,568</b>	<b>\$ 8,438,654</b>	<b>\$ 8,961,091</b>	<b>6%</b>



# Fire-EMS

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 5,291,387	\$ 5,366,451	\$ 5,180,569	\$ 5,277,005	2%
Overtime	295,076	184,253	151,749	152,000	0%
Overtime - Scheduled	356,767	362,359	362,867	370,168	2%
Holiday Pay	111,154	149,245	104,625	144,739	38%
<b>Total Salaries &amp; Wages</b>	<b>\$ 6,054,384</b>	<b>\$ 6,062,308</b>	<b>\$ 5,799,810</b>	<b>\$ 5,943,912</b>	<b>2%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 8,644	\$ 9,766	\$ 8,433	\$ 9,000	7%
Accrued Leave Payoff	143,639	60,000	3,500	90,000	2471%
Other Allowances	13,932	15,300	13,005	14,280	10%
<b>Total Other Pay</b>	<b>\$ 166,215</b>	<b>\$ 85,066</b>	<b>\$ 24,938</b>	<b>\$ 113,280</b>	<b>354%</b>
<b>Benefits</b>					
Health Insurance	\$ 680,469	\$ 722,009	\$ 738,526	\$ 779,751	6%
Other Insurance Benefits	10,990	9,914	9,915	12,059	22%
FICA/Medicare Tax	90,305	95,716	83,009	99,722	20%
Retirement Contributions	702,798	734,039	677,003	788,114	16%
Retirement Health Contributions	33,943	35,000	37,340	33,000	-12%
Workers' Compensation	110,768	111,096	111,096	195,746	76%
Deferred Compensation	20,690	19,200	21,001	10,452	-50%
<b>Total Benefits</b>	<b>\$ 1,649,963</b>	<b>\$ 1,726,974</b>	<b>\$ 1,677,890</b>	<b>\$ 1,918,844</b>	<b>14%</b>
<b>Total Personnel</b>	<b>\$ 7,870,562</b>	<b>\$ 7,874,348</b>	<b>\$ 7,502,638</b>	<b>\$ 7,976,036</b>	<b>6%</b>
<b>Contractual Services</b>					
Medical Testing Services	\$ 30,462	\$ 39,500	\$ 39,500	\$ 39,500	0%
Water	7,048	10,000	10,000	8,000	-20%
Energy - Electricity	39,165	33,000	33,000	43,000	30%
Energy - Natural Gas	13,219	18,500	18,500	20,000	8%
Equipment Repairs	36,834	40,800	40,800	40,800	0%
Maintenance Agreements	21,238	25,000	25,000	31,200	25%
Insurance & Bonds	191,371	205,917	205,917	191,516	-7%
Telecommunications	57,015	45,000	45,000	49,000	9%
Postage/Shipping	1,008	1,100	600	1,100	83%
Printing/Reproduction	1,669	3,000	3,000	3,000	0%
Advertising	806	1,000	600	750	25%
Travel & Training	62,072	41,800	41,800	70,200	68%
Interdepartmental Services	201,888	198,313	198,313	201,589	2%
Association Dues	2,630	2,000	2,000	2,500	25%
<b>Total Contractual Services</b>	<b>\$ 666,425</b>	<b>\$ 664,930</b>	<b>\$ 664,030</b>	<b>\$ 702,155</b>	<b>6%</b>

## Fire-EMS

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 5,292	\$ 4,900	\$ 4,000	\$ 4,900	23%
Operating Supplies	68,356	108,340	90,500	99,500	10%
Uniforms	54,107	62,000	52,000	52,000	0%
Custodial Supplies	12,920	16,500	16,500	16,500	0%
Training Supplies	14,986	18,000	18,000	18,000	0%
Bulk Fuel	47,897	70,564	48,000	50,000	4%
<b>Total Materials &amp; Supplies</b>	<b>\$ 203,558</b>	<b>\$ 280,304</b>	<b>\$ 229,000</b>	<b>\$ 240,900</b>	<b>5%</b>
<b>Capital - New</b>					
Light Equipment	\$ 23,986	\$ 43,986	\$ 23,986	\$ 27,000	13%
Technologies	12,732	32,000	19,000	15,000	-21%
<b>Total Capital - New</b>	<b>\$ 36,718</b>	<b>\$ 75,986</b>	<b>\$ 42,986</b>	<b>\$ 42,000</b>	<b>-2%</b>
<b>Total Expenses</b>	<b>\$ 8,777,263</b>	<b>\$ 8,895,568</b>	<b>\$ 8,438,654</b>	<b>\$ 8,961,091</b>	<b>6%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Administrative Services Tech	1	1	1	1
Administrative Assistant I	-	-	1	-
Administrative Assistant II	1	1	-	1
Associate Engineer	3	3	3	3
City Engineer	1	1	1	-
City Surveyor	1	1	-	-
Engineering Technician I	1	1	1	1
Engineering Technician II	2	2	2	2
Public Services Director	1	1	1	1
Asst Public Services Director	1	1	-	-
Special Projects Coordinator	-	-	1	1
<b>Total</b>	<b>12</b>	<b>12</b>	<b>11</b>	<b>10</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

### Engineering Highlights

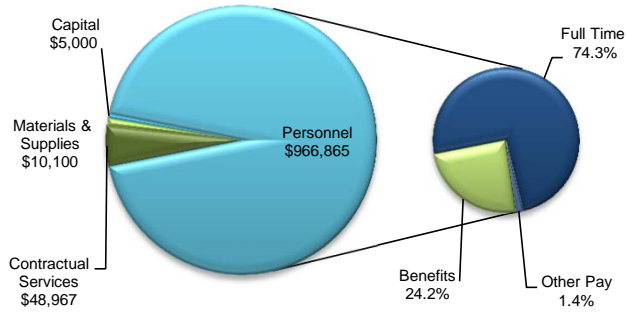
The FY18 budget includes the elimination of a City Engineer position and a reclassification of an Associate Engineer I position to a level II.

# Engineering

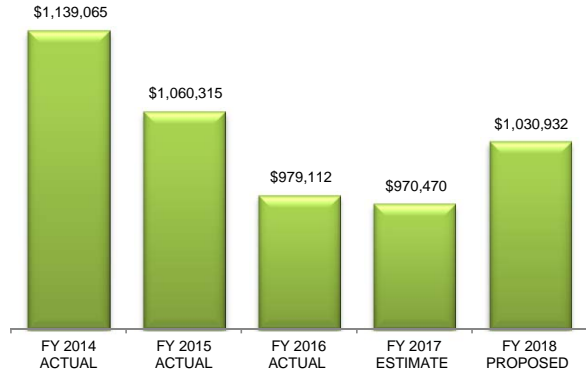
## Engineering Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 906,390	\$ 1,037,897	\$ 913,472	\$ 966,865	6%
Contractual Services	43,881	48,100	39,098	48,967	25%
Materials & Supplies	13,294	12,800	8,100	10,100	25%
Capital	15,547	16,000	9,800	5,000	-49%
<b>Total Expenditures</b>	<b>\$ 979,112</b>	<b>\$ 1,114,797</b>	<b>\$ 970,470</b>	<b>\$ 1,030,932</b>	<b>6%</b>

**Engineering Budget Summary**



**Engineering Expenditures**



# Engineering

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 642,836	\$ 792,403	\$ 695,093	\$ 718,661	3%
Overtime	3	-	663	-	-100%
<b>Total Salaries &amp; Wages</b>	<u>\$ 642,839</u>	<u>\$ 792,403</u>	<u>\$ 695,756</u>	<u>\$ 718,661</u>	3%
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 6,435	\$ 8,224	\$ 6,158	\$ 8,224	34%
Accrued Leave Payoff	4,155				
Other Allowances	9,975	10,500	6,613	5,685	-14%
<b>Total Other Pay</b>	<u>\$ 20,565</u>	<u>\$ 18,724</u>	<u>\$ 12,771</u>	<u>\$ 13,909</u>	9%
<b>Benefits</b>					
Health Insurance	\$ 86,124	\$ 70,749	\$ 66,766	\$ 84,600	27%
Other Insurance Benefits	5,624	5,728	5,019	5,092	1%
FICA/Medicare Tax	60,645	61,900	50,989	56,134	10%
Retirement Contributions	74,839	74,412	68,190	68,117	0%
Workers' Compensation	15,754	13,981	13,981	20,352	46%
<b>Total Benefits</b>	<u>\$ 242,986</u>	<u>\$ 226,770</u>	<u>\$ 204,945</u>	<u>\$ 234,295</u>	14%
<b>Total Personnel</b>	<u>\$ 906,390</u>	<u>\$ 1,037,897</u>	<u>\$ 913,472</u>	<u>\$ 966,865</u>	6%
<b>Contractual Services</b>					
Engineering Services	\$ 6,571	\$ 7,500	\$ 3,700	\$ 7,500	103%
Insurance & Bonds	21,150	21,478	21,478	22,541	5%
Telecommunications	3,573	3,902	3,000	3,902	30%
Postage/Shipping	621	1,000	600	1,000	67%
Printing/Reproduction	-	500	100	-	-100%
Travel & Training	2,131	4,200	1,200	4,200	250%
Interdepartmental Services	7,673	6,520	6,520	7,324	12%
Association Dues	2,162	3,000	2,500	2,500	0%
<b>Total Contractual Services</b>	<u>\$ 43,881</u>	<u>\$ 48,100</u>	<u>\$ 39,098</u>	<u>\$ 48,967</u>	25%
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 10,008	\$ 6,700	\$ 5,400	\$ 6,000	11%
Books, Periodicals, Maps	657	600	400	600	50%
Safety Equipment/Supplies	-	500	300	500	67%
Bulk Fuel	2,629	5,000	2,000	3,000	50%
<b>Total Materials &amp; Supplies</b>	<u>\$ 13,294</u>	<u>\$ 12,800</u>	<u>\$ 8,100</u>	<u>\$ 10,100</u>	25%
<b>Capital - New</b>					
Technologies	\$ 15,547	\$ 16,000	\$ 9,800	\$ 5,000	-49%
<b>Total Capital - New</b>	<u>\$ 15,547</u>	<u>\$ 16,000</u>	<u>\$ 9,800</u>	<u>\$ 5,000</u>	-49%
<b>Total Expenses</b>	<u>\$ 979,112</u>	<u>\$ 1,114,797</u>	<u>\$ 970,470</u>	<u>\$ 1,030,932</u>	6%

# Streets

**Function:** To maintain a safe, efficient, connected and comprehensive City street and storm sewer system for all users.

## Streets Staffing Summary

	FY 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
<b>Streets Program</b>				
Asst Public Svcs Dir - Streets/Parks	-	-	1	-
Streets & Traffic Manager	1	1	1	1
Street Supervisor II	3	3	3	3
Traffic Supervisor	-	1	1	1
Equipment Operator I	12	12	9	9
Equipment Operator II	12	12	8	8
Lead Signal Tech	1	-	-	-
Signal Tech	2	2	1	1
<b>Total</b>	<b>31</b>	<b>31</b>	<b>24</b>	<b>23</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ 9,332	\$ 15,000	\$ -

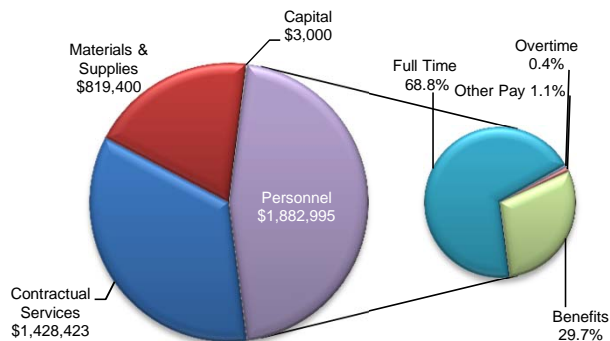
## Streets Highlights

Personnel decreased as the Assistant Public Services Director position was eliminated. Paint and Signal Supply expenses are increasing. The Variable Events Fund was created to capture costs, such as overtime and ice removal supplies, associated with uncontrollable events such as snow storms, in order to separate these expenses from the normal operating budget.

## Streets Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 2,248,291	\$ 1,990,600	\$ 1,979,621	\$ 1,882,995	-5%
Contractual Services	1,391,640	1,322,301	1,260,830	1,428,423	13%
Materials & Supplies	712,154	769,400	675,387	794,400	18%
Capital	3,239	3,000	2,900	3,000	3%
<b>Total Expenditures</b>	<b>\$ 4,355,324</b>	<b>\$ 4,085,301</b>	<b>\$ 3,918,738</b>	<b>\$ 4,108,818</b>	<b>5%</b>

Streets Budget Summary



Streets Expenditures





# Streets

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 1,505,670	\$ 1,361,111	\$ 1,352,232	\$ 1,296,356	-4%
Part Time	9,332	15,000	962	-	-100%
Overtime	84,907	7,500	6,642	7,500	13%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,599,909</b>	<b>\$ 1,383,611</b>	<b>\$ 1,359,836</b>	<b>\$ 1,303,856</b>	<b>-4%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 9,633	\$ 11,308	\$ 8,027	\$ 14,300	78%
Accrued Leave Payoff	35,891	5,000	2,500	-	-100%
Other Allowances	5,536	10,620	5,750	6,000	4%
<b>Total Other Pay</b>	<b>\$ 51,060</b>	<b>\$ 26,928</b>	<b>\$ 16,277</b>	<b>\$ 20,300</b>	<b>25%</b>
<b>Benefits</b>					
Health Insurance	\$ 295,834	\$ 316,296	\$ 334,523	\$ 298,780	-11%
Other Insurance Benefits	10,991	10,640	9,297	6,798	-27%
FICA/Medicare Tax	124,823	108,080	110,000	101,473	-8%
Retirement Contributions	132,368	117,008	123,394	110,331	-11%
Workers' Compensation	31,826	25,712	25,712	39,132	52%
Clothing Allowance	1,480	2,325	582	2,325	299%
<b>Total Benefits</b>	<b>\$ 597,322</b>	<b>\$ 580,061</b>	<b>\$ 603,508</b>	<b>\$ 558,839</b>	<b>-7%</b>
<b>Total Personnel</b>	<b>\$ 2,248,291</b>	<b>\$ 1,990,600</b>	<b>\$ 1,979,621</b>	<b>\$ 1,882,995</b>	<b>-5%</b>
<b>Contractual Services</b>					
Water	\$ 206	\$ 200	\$ 199	\$ 200	1%
Energy - Electricity	637,441	638,000	630,000	638,000	1%
Insurance & Bonds	112,430	111,586	111,586	113,288	2%
Telecommunications	7,587	9,309	6,647	9,309	40%
Travel & Training	17,583	8,000	3,740	8,000	114%
Interdepartmental Services	548,545	478,206	478,206	582,626	22%
Other Contractual	67,848	77,000	30,452	77,000	153%
<b>Total Contractual Services</b>	<b>\$ 1,391,640</b>	<b>\$ 1,322,301</b>	<b>\$ 1,260,830</b>	<b>\$ 1,428,423</b>	<b>13%</b>

## Streets

	<b>FY 2016 ACTUAL</b>	<b>FY 2017 REVISED</b>	<b>FY 2017 ESTIMATE</b>	<b>FY 2018 PROPOSED</b>	<b>% ▲</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 2,291	\$ 1,400	\$ 1,204	\$ 2,500	108%
Operating & Other Supplies	40,214	40,000	30,000	40,000	33%
Uniforms	9,970	9,500	6,785	9,500	40%
Safety Equipment/Supplies	3,359	3,500	2,500	3,500	40%
Paint, Sign & Signal Supplies	86,767	95,000	94,999	120,000	26%
Traffic Signal Supplies	35,108	40,000	39,999	40,000	0%
Hot Mix	356,214	380,000	300,000	379,450	26%
Bulk Fuel	127,529	160,000	169,900	160,000	-6%
Concrete	50,702	40,000	30,000	39,450	32%
<b>Total Materials &amp; Supplies</b>	<b>\$ 712,154</b>	<b>\$ 769,400</b>	<b>\$ 675,387</b>	<b>\$ 794,400</b>	<b>18%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 3,239	\$ 3,000	\$ 2,900	\$ 3,000	3%
<b>Total Capital - Replacement</b>	<b>\$ 3,239</b>	<b>\$ 3,000</b>	<b>\$ 2,900</b>	<b>\$ 3,000</b>	<b>3%</b>
<b>Total Expenses</b>	<b>\$ 4,355,324</b>	<b>\$ 4,085,301</b>	<b>\$ 3,918,738</b>	<b>\$ 4,108,818</b>	<b>5%</b>

# Cemetery

**Function:** To provide interment services at Highland Park Cemetery.

## Cemetery Staffing Summary

	FY 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Cemetery Supervisor II	1	1	1	1
Equipment Operator I	2	2	2	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>Part Time Employees (Budget)</b>	\$ 14,269	\$ 50,325	\$ 46,935	\$ 47,823

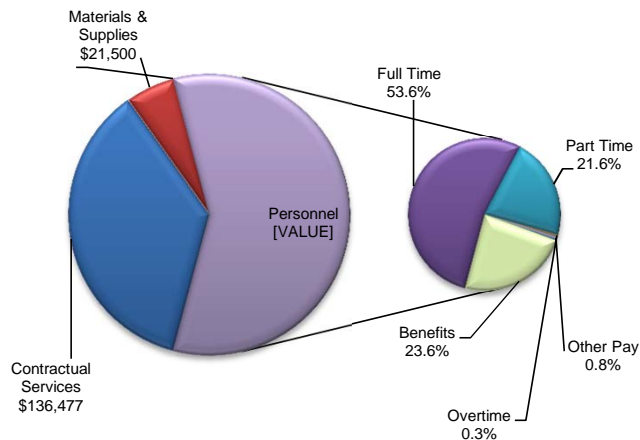
## Cemetery Highlights

Personnel costs decreased due to the elimination of an Equipment Operator position.

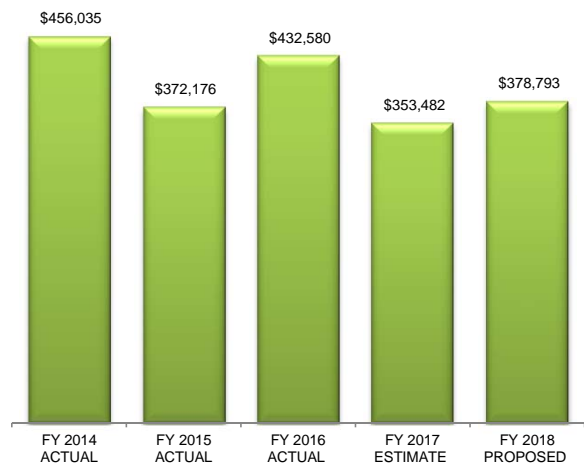
## Cemetery Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 278,719	\$ 288,126	\$ 207,683	\$ 220,816	6%
Contractual Services	129,588	131,468	131,499	136,477	4%
Materials & Supplies	24,273	21,500	14,300	21,500	50%
<b>Total Expenditures</b>	<b>\$ 432,580</b>	<b>\$ 441,094</b>	<b>\$ 353,482</b>	<b>\$ 378,793</b>	<b>7%</b>

Cemetery Budget Summary



Cemetery Expenditures



# Cemetery

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 156,341	\$ 164,894	\$ 116,490	\$ 118,299	2%
Part Time	50,325	46,935	40,361	47,823	18%
Overtime	2,092	3,084	163	750	360%
<b>Total Salaries &amp; Wages</b>	<b>\$ 208,758</b>	<b>\$ 214,913</b>	<b>\$ 157,014</b>	<b>\$ 166,872</b>	<b>6%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 1,537	\$ 1,581	\$ 941	\$ 1,344	43%
Accrued Leave	-	-	1,211	-	-100%
Other Allowances	456	480	480	480	0%
<b>Total Other Pay</b>	<b>\$ 1,993</b>	<b>\$ 2,061</b>	<b>\$ 2,632</b>	<b>\$ 1,824</b>	<b>-31%</b>
<b>Benefits</b>					
Health Insurance	\$ 33,411	\$ 34,183	\$ 21,873	\$ 23,115	6%
Other Insurance Benefits	1,191	1,307	849	604	-29%
FICA/Medicare Tax	15,471	16,643	11,584	12,936	12%
Retirement Contributions	13,236	14,459	9,624	10,076	5%
Workers' Compensation	4,399	3,960	3,960	4,989	26%
Clothing Allowance	260	600	147	400	172%
<b>Total Benefits</b>	<b>\$ 67,968</b>	<b>\$ 71,152</b>	<b>\$ 48,037</b>	<b>\$ 52,120</b>	<b>8%</b>
<b>Total Personnel</b>	<b>\$ 278,719</b>	<b>\$ 288,126</b>	<b>\$ 207,683</b>	<b>\$ 220,816</b>	<b>6%</b>
<b>Contractual Services</b>					
Water	\$ 85,617	\$ 88,000	\$ 89,000	\$ 88,000	-1%
Energy - Electricity	3,022	3,149	2,240	3,149	41%
Energy - Natural Gas	1,701	2,060	2,000	2,060	3%
Insurance & Bonds	9,020	13,128	13,128	13,208	1%
Telecommunications	1,663	1,500	1,500	1,500	0%
Travel & Training	412	100	100	100	0%
Interdepartmental Services	28,153	23,531	23,531	28,460	21%
<b>Total Contractual Services</b>	<b>\$ 129,588</b>	<b>\$ 131,468</b>	<b>\$ 131,499</b>	<b>\$ 136,477</b>	<b>4%</b>
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 17,576	\$ 13,500	\$ 13,500	\$ 12,000	-11%
Safety Equipment and Supplies	-	-	-	1,500	100%
Bulk Fuel	6,697	8,000	800	8,000	900%
<b>Total Materials &amp; Supplies</b>	<b>\$ 24,273</b>	<b>\$ 21,500</b>	<b>\$ 14,300</b>	<b>\$ 21,500</b>	<b>50%</b>
<b>Total Expenses</b>	<b>\$ 432,580</b>	<b>\$ 441,094</b>	<b>\$ 353,482</b>	<b>\$ 378,793</b>	<b>7%</b>

# Fort Caspar Museum

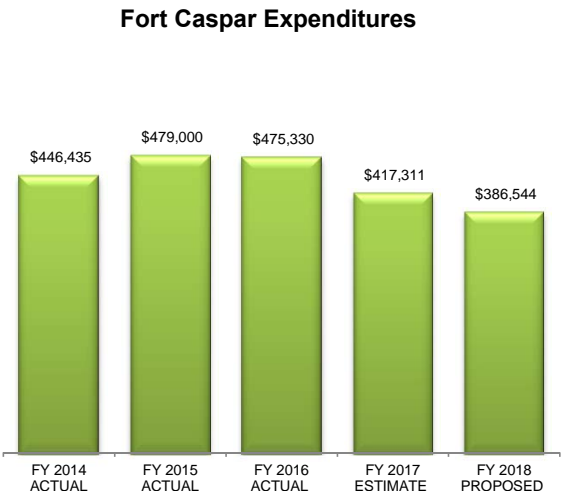
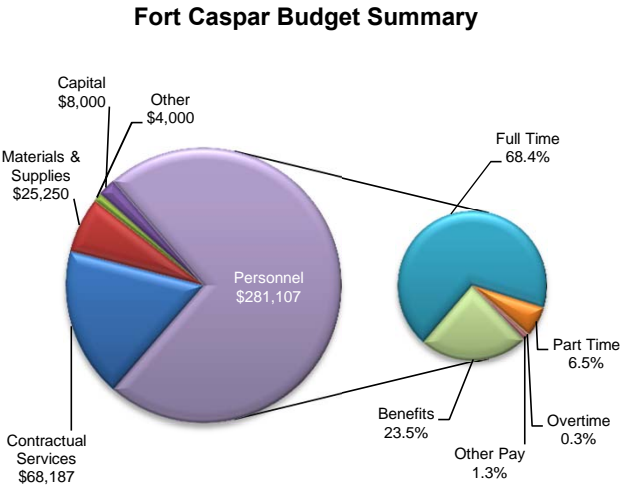
**Function:** To educate visitors about the cultural history of Fort Caspar, the City of Casper, Natrona County and central Wyoming, by acquiring and exhibiting artifacts, interpreting historic buildings, and offering school and public programs.

<b>Fort Caspar Staffing Summary</b>				
	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
<b>Full Time Positions</b>				
Museum Supervisor II	1	1	1	1
Museum Curator	2	2	2	1
Administrative Assistant II	1	1	1	1
<b>Total</b>	4	4	4	3
<b>Part Time Employees (Budget)</b>	\$ 14,180	\$ 14,179	\$ 16,129	\$ 18,350

**Fort Caspar Museum Highlights**

FY18 budget includes the reduction of a Museum Curator position due to elimination of partial funding from NCSO during FY17.

<b>Fort Caspar Budget Summary</b>					
	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2017</u>	<u>FY 2018</u>	%
	<b>ACTUAL</b>	<b>REVISED</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>	<b>▲</b>
<b>Expenditures</b>					
Personnel	\$ 352,758	\$ 363,435	\$ 307,105	\$ 281,107	-8%
Contractual Services	91,220	83,856	77,956	68,187	-13%
Materials & Supplies	24,886	20,250	20,250	25,250	25%
Other	3,340	4,000	4,000	4,000	0%
Capital	3,126	8,000	8,000	8,000	0%
<b>Total Expenditures</b>	\$ 475,330	\$ 479,541	\$ 417,311	\$ 386,544	-7%



# Fort Caspar Museum

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 252,069	\$ 256,956	\$ 217,217	\$ 192,285	-11%
Part Time	14,179	16,129	13,773	18,350	33%
Overtime	507	750	305	750	146%
<b>Total Salaries &amp; Wages</b>	<b>\$ 266,755</b>	<b>\$ 273,835</b>	<b>\$ 231,295</b>	<b>\$ 211,385</b>	<b>-9%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 2,059	\$ 2,200	\$ 3,080	\$ 3,100	1%
Accrued Leave	-	-	4,567	-	-100%
Other Allowances	456	480	460	480	4%
<b>Total Other Pay</b>	<b>\$ 2,515</b>	<b>\$ 2,680</b>	<b>\$ 8,107</b>	<b>\$ 3,580</b>	<b>-56%</b>
<b>Benefits</b>					
Health Insurance	\$ 36,066	\$ 36,889	\$ 26,292	\$ 25,974	-1%
Other Insurance Benefits	1,769	1,920	1,407	966	-31%
FICA/Medicare Tax	19,667	21,154	18,138	16,445	-9%
Retirement Contributions	21,141	21,924	16,833	16,417	-2%
Workers' Compensation	4,845	5,033	5,033	6,340	26%
<b>Total Benefits</b>	<b>\$ 83,488</b>	<b>\$ 86,920</b>	<b>\$ 67,703</b>	<b>\$ 66,142</b>	<b>-2%</b>
<b>Total Personnel</b>	<b>\$ 352,758</b>	<b>\$ 363,435</b>	<b>\$ 307,105</b>	<b>\$ 281,107</b>	<b>-8%</b>
<b>Contractual Services</b>					
Water	\$ 2,423	\$ 2,500	\$ 2,500	\$ 2,500	0%
Energy - Electricity	11,137	9,927	9,927	9,927	0%
Energy - Natural Gas	3,435	3,708	3,708	3,708	0%
Maintenance Agreements	238	300	300	300	0%
Alarm	3,020	2,500	2,500	2,500	0%
Insurance & Bonds	8,534	9,265	9,265	8,406	-9%
Telecommunications	2,111	1,780	1,780	1,780	0%
Postage/Shipping	258	400	400	400	0%
Printing/Reproduction	-	1,000	1,000	1,000	0%
Advertising	2,364	2,000	2,000	2,000	0%
Travel & Training	4,558	3,400	1,500	3,400	127%
Interdepartmental Services	17,860	18,600	18,600	19,966	7%
Admin/Mgmt Fees	15,200	12,176	12,176	-	-100%
Other Contractual	20,082	16,300	12,300	12,300	0%
<b>Total Contractual Services</b>	<b>\$ 91,220</b>	<b>\$ 83,856</b>	<b>\$ 77,956</b>	<b>\$ 68,187</b>	<b>-13%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 658	\$ 500	\$ 500	\$ 500	0%
Operating Supplies	22	1,500	1,500	1,500	0%
Resale Supplies	24,011	17,500	17,500	22,000	26%
Uniforms	-	-	-	500	100%
Program Supplies	195	750	750	750	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 24,886</b>	<b>\$ 20,250</b>	<b>\$ 20,250</b>	<b>\$ 25,250</b>	<b>25%</b>

# Fort Caspar Museum

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Other Expenses</b>					
Programs & Projects	\$ 51	\$ 500	\$ 500	\$ 500	0%
Sales Tax	3,267	3,500	3,500	3,500	0%
Over/(Short)	22	-	-	-	0%
<b>Total Other Expenses</b>	<b>\$ 3,340</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>0%</b>
<b>Capital - New</b>					
Technologies	\$ 3,126	\$ 8,000	\$ 8,000	\$ 8,000	0%
<b>Total Capital - New</b>	<b>\$ 3,126</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$ 475,330</b>	<b>\$ 479,541</b>	<b>\$ 417,311</b>	<b>\$ 386,544</b>	<b>-7%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Parks Manager	1	1	1	1
Parks Supervisor II	3	3	3	3
Parks Crew Leader	1	1	1	1
Municipal Worker I	1	1	1	-
Municipal Worker II	8	9	7	7
Municipal Worker III	3	3	4	4
Equipment Operator II	1	1	-	-
Administrative Assistant II	1	1	1	1
Community Service Coordinator	-	1	1	1
Construction Maint Worker I	1	-	-	-
Parks & Recreation Worker	2	2	2	2
<b>Total</b>	<b>22</b>	<b>23</b>	<b>21</b>	<b>20</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 25,516</b>	<b>\$ 120,934</b>	<b>\$ 96,108</b>	<b>\$ 96,108</b>

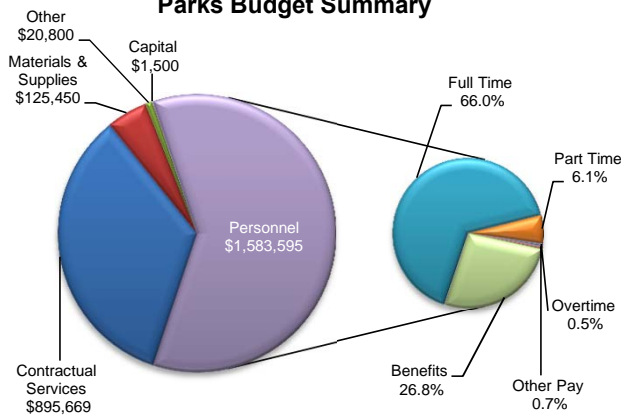
## Parks Highlights

The reduction of a Municipal Worker position will keep the Personnel budget from dramatically changing in FY 2018.

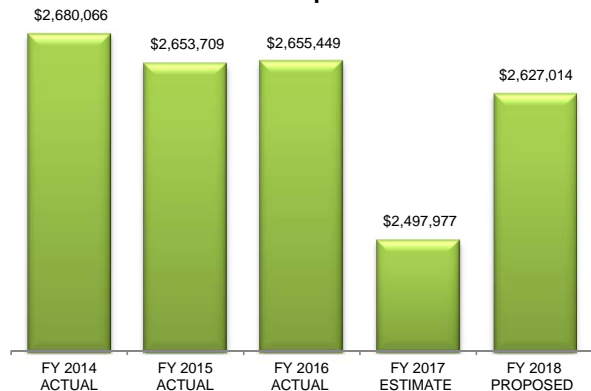
## Parks Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 1,546,507	\$ 1,576,382	\$ 1,472,187	\$ 1,583,595	8%
Contractual Services	904,516	876,674	882,840	895,669	1%
Materials & Supplies	186,163	125,450	125,450	125,450	0%
Other	8,415	36,000	16,000	20,800	30%
Capital	9,848	1,500	1,500	1,500	0%
<b>Total Expenditures</b>	<b>\$ 2,655,449</b>	<b>\$ 2,616,006</b>	<b>\$ 2,497,977</b>	<b>\$ 2,627,014</b>	<b>5%</b>

### Parks Budget Summary



### Parks Expenditures





# Parks

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 1,017,424	\$ 1,060,903	\$ 988,929	\$ 1,044,997	6%
Part Time	120,934	96,108	99,833	96,108	-4%
Overtime	8,714	7,710	5,591	7,710	38%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,147,072</b>	<b>\$ 1,164,721</b>	<b>\$ 1,094,353</b>	<b>\$ 1,148,815</b>	<b>5%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 6,343	\$ 6,500	\$ 9,459	\$ 5,400	-43%
Accrued Leave Payoff	4,663	-	957	-	-100%
Other Allowances	4,664	5,520	5,290	5,520	4%
<b>Total Other Pay</b>	<b>\$ 15,670</b>	<b>\$ 12,020</b>	<b>\$ 15,706</b>	<b>\$ 10,920</b>	<b>-30%</b>
<b>Benefits</b>					
Health Insurance	\$ 180,412	\$ 184,873	\$ 167,677	\$ 205,878	23%
Other Insurance Benefits	7,972	8,580	7,446	5,509	-26%
FICA/Medicare Tax	85,619	90,174	81,216	88,872	9%
Retirement Contributions	86,510	90,803	82,793	88,565	7%
Unemployment Compensation	45	2,500	285	-	-100%
Workers' Compensation	21,936	20,711	20,711	33,036	60%
Clothing Allowance	1,271	2,000	2,000	2,000	0%
<b>Total Benefits</b>	<b>\$ 383,765</b>	<b>\$ 399,641</b>	<b>\$ 362,128</b>	<b>\$ 423,860</b>	<b>17%</b>
<b>Total Personnel</b>	<b>\$ 1,546,507</b>	<b>\$ 1,576,382</b>	<b>\$ 1,472,187</b>	<b>\$ 1,583,595</b>	<b>8%</b>
<b>Contractual Services</b>					
Water	\$ 322,660	\$ 374,297	\$ 378,120	\$ 374,297	-1%
Energy - Electricity	100,122	90,000	90,000	90,000	0%
Energy - Natural Gas	-	288	300	288	-4%
Equipment Rental	62,116	46,052	46,052	46,052	0%
Insurance & Bonds	87,186	81,425	81,425	79,100	-3%
Telecommunications	6,371	6,671	6,671	6,671	0%
Travel & Training	10,452	2,800	2,800	2,800	0%
Interdepartmental Services	290,457	260,641	260,641	281,961	8%
Balefill	8,833	-	2,331	-	-100%
Other Contractual	16,319	14,500	14,500	14,500	0%
<b>Total Contractual Services</b>	<b>\$ 904,516</b>	<b>\$ 876,674</b>	<b>\$ 882,840</b>	<b>\$ 895,669</b>	<b>1%</b>
<b>Materials &amp; Supplies</b>					
Safety Supplies	\$ 3,305	\$ 2,500	\$ 2,500	\$ 2,500	0%
Other Materials & Supplies	135,547	59,950	59,950	59,950	0%
Bulk Fuel	47,311	63,000	63,000	63,000	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 186,163</b>	<b>\$ 125,450</b>	<b>\$ 125,450</b>	<b>\$ 125,450</b>	<b>0%</b>

# Parks

	<b>FY 2016 ACTUAL</b>	<b>FY 2017 REVISED</b>	<b>FY 2017 ESTIMATE</b>	<b>FY 2018 PROPOSED</b>	<b>% ▲</b>
<b>Other Expenses</b>					
Keep Casper Beautiful	\$ 8,415	\$ 36,000	\$ 16,000	\$ 20,800	30%
<b>Total Other Expenses</b>	<u>\$ 8,415</u>	<u>\$ 36,000</u>	<u>\$ 16,000</u>	<u>\$ 20,800</u>	30%
<b>Capital - Replacement</b>					
Technologies	\$ 9,848	\$ 1,500	\$ 1,500	\$ 1,500	0%
<b>Total Capital - New</b>	<u>\$ 9,848</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	0%
<b>Total Expenses</b>	<u>\$ 2,655,449</u>	<u>\$ 2,616,006</u>	<u>\$ 2,497,977</u>	<u>\$ 2,627,014</u>	5%

# Transfers Out

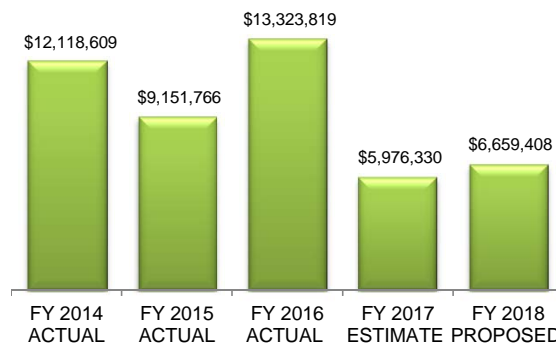
## Transfers Out Highlights

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 Budget was 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. This transfer will continue in FY18. Property and Liability Insurance Fund will no longer require a transfer from General Fund and will instead charge its services directly to each fund.

General Fund Transfers Out Budget					
	FY 2016	FY 2017	FY 2017	FY 2018	% ▲
	ACTUAL	REVISED	ESTIMATE	PROPOSED	
<b>Expenses</b>					
<b>Transfers Out</b>					
<b>Transfers For One-Time Expenses</b>					
Capital Projects	\$ 5,203,619	\$ -	\$ -	\$ -	0%
Enterprise Funds	1,501,277	-	-	-	0%
<b>Transfers for One-Time Expenses</b>	<b>\$ 6,704,896</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Transfers for Operations</b>					
<b>Ongoing</b>					
Hogadon	\$ 410,779	\$ 392,808	\$ 373,509	\$ 437,942	17%
Community Development Block Grant	10,000	20,541	18,338	25,830	41%
Transit Services	611,008	325,000	325,000	290,000	-11%
Metropolitan Planning Organization	60,884	65,239	65,239	77,365	19%
Information Technology	596,385	668,672	668,672	670,228	0%
Perpetual Care**	2,558,481	1,972,716	1,978,931	2,005,356	1%
Metro Animal Control	779,748	753,965	753,965	916,171	22%
PSCC	1,009,505	988,835	988,835	1,011,748	2%
<b>Transfers for Operations - Ongoing</b>	<b>\$ 6,036,790</b>	<b>\$ 5,187,776</b>	<b>\$ 5,172,489</b>	<b>\$ 5,434,640</b>	<b>5%</b>
<b>One-Time</b>					
Property & Liability Fund	\$ 448,799	\$ 314,786	\$ 314,786	\$ -	-100%
Variable Events Fund	-	784,911	489,055	724,054	48%
Health Insurance Fund	-	-	-	500,714	100%
<b>Transfers for Operations - One-Time</b>	<b>\$ 582,133</b>	<b>\$ 1,099,697</b>	<b>\$ 803,841</b>	<b>\$ 1,224,768</b>	<b>52%</b>
<b>Total Transfers Out</b>	<b>\$ 13,323,819</b>	<b>\$ 6,287,473</b>	<b>\$ 5,976,330</b>	<b>\$ 6,659,408</b>	<b>11%</b>
<b>Total Expenses</b>	<b>\$ 13,323,819</b>	<b>\$ 6,287,473</b>	<b>\$ 5,976,330</b>	<b>\$ 6,659,408</b>	<b>11%</b>

\*\*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 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 14,577,086	\$ 12,000,000	\$ 12,947,914	\$ 12,000,000	0%
Miscellaneous	1,293,715	55,877	367,490	628,570	1025%
Transfer In	23,666,156	29,857,842	22,211,014	17,833,376	-40%
Grants	4,425,458	633,110	1,743,878	-	-100%
<b>Total Revenues</b>	<b>\$ 43,962,415</b>	<b>\$ 42,546,829</b>	<b>\$ 37,270,296</b>	<b>\$ 30,461,946</b>	<b>-28%</b>
<b>Expenditures</b>					
Contractual Services	\$ 1,544,234	\$ 2,164,026	\$ 1,908,098	\$ 1,439,129	-33%
Capital	58,294,868	36,955,701	29,458,183	11,977,876	-68%
Other	-	-	432,750	-	0%
Transfers Out	21,760,912	32,322,581	24,675,754	21,048,116	-35%
<b>Total Expenditures</b>	<b>\$ 81,600,014</b>	<b>\$ 71,442,308</b>	<b>\$ 56,474,785</b>	<b>\$ 34,465,121</b>	<b>-52%</b>
<b>Net All Capital Funds</b>	<b>\$ (37,637,599)</b>	<b>\$ (28,895,479)</b>	<b>\$ (19,204,489)</b>	<b>\$ (4,003,175)</b>	<b>86%</b>

# Capital Funds Summary

## Budget Summary by Fund

Capital Funds Summary by Fund					
	FY 2016	FY 2017	FY 2017	FY 2018	% ▲
	ACTUAL	REVISED	ESTIMATE	PROPOSED	
<b>Capital Projects Fund</b>					
Revenues	\$ 26,627,209	\$ 28,998,438	\$ 22,646,226	\$ 15,895,932	-45%
Expenditures	54,817,844	34,994,425	28,373,421	10,091,160	-71%
Net	(28,190,635)	(5,995,987)	(5,727,195)	5,804,772	197%
<b>Capital Equipment Fund</b>					
Revenues	2,673,980	1,502,014	1,514,231	2,185,873	46%
Expenditures	2,508,336	1,964,276	1,092,462	1,894,935	-4%
Net	165,644	(462,262)	421,769	290,938	163%
<b>One Cent #13 Sales Tax Fund</b>					
Revenues	6,896	1,000	13,375	40,244	3924%
Expenditures	51,486	1,305,765	789,241	1,002,498	-23%
Net	(44,590)	(1,304,765)	(775,866)	(962,254)	26%
<b>One Cent #14 Sales Tax Fund</b>					
Revenues	52,606	17,000	76,000	106,411	526%
Expenditures	11,839,617	14,427,152	9,382,000	5,008,837	-65%
Net	(11,787,011)	(14,410,152)	(9,306,000)	(4,902,426)	66%
<b>One Cent #15 Sales Tax Fund</b>					
Revenues	14,588,101	12,010,000	12,985,666	12,118,367	1%
Expenditures	11,377,257	18,745,879	16,399,032	15,367,748	-18%
Net	3,210,844	(6,735,879)	(3,413,366)	(3,249,381)	52%
<b>Opportunities Fund</b>					
Revenues	13,623	18,377	34,798	115,119	526%
Expenditures	1,005,474	4,811	438,629	1,099,943	22763%
Net	(991,851)	13,566	(403,831)	(984,824)	-7360%
<b>Revenues- All Capital Funds</b>					
	43,962,415	42,546,829	37,270,296	30,461,946	-28%
<b>Expenditures- All Capital Funds</b>					
	81,600,014	71,442,308	56,474,785	34,465,121	-52%
<b>Net All Capital Funds</b>					
	\$ (37,637,599)	\$ (28,895,479)	\$ (19,204,489)	\$ (4,003,175)	86%

## 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 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 1,178,395	\$ 4,500	\$ 188,348	\$ 204,782	4451%
Transfer In	21,023,356	28,360,828	20,714,000	15,691,150	-45%
Grants	4,425,458	633,110	1,743,878	-	-100%
<b>Total Revenues</b>	<b>\$ 26,627,209</b>	<b>\$ 28,998,438</b>	<b>\$ 22,646,226</b>	<b>\$ 15,895,932</b>	<b>-45%</b>
<b>Expenditures</b>					
Contractual Services	\$ 3,293	\$ 1,500	\$ 5,400	\$ 5,510	267%
Capital	54,789,257	34,992,925	28,368,021	10,085,650	-71%
Transfers Out	25,294	-	-	-	0%
<b>Total Expenditures</b>	<b>\$ 54,817,844</b>	<b>\$ 34,994,425</b>	<b>\$ 28,373,421</b>	<b>\$ 10,091,160</b>	<b>-71%</b>
<b>Net Capital Projects Fund</b>	<b>\$ (28,190,635)</b>	<b>\$ (5,995,987)</b>	<b>\$ (5,727,195)</b>	<b>\$ 5,804,772</b>	<b>197%</b>
			Actual Reserves on June 30, 2016	\$ 6,288,829	
			Projected Reserves on June 30, 2017	\$ 6,429,560	
			Projected Reserves on June 30, 2018	\$ 12,234,332	

# FY 2018 Capital Projects

## Capital Projects for FY 2018

Project Name	Priority	Operating Area	Funding Source	Funding
Fire Station #5 Replacement	0	Fire	1% #15 \$	3,600,000
Miscellaneous Arterial and Collectors	1	Streets	1% #15	2,200,000
Platte River Restoration	3	Engineering	1% #15	750,000
Miscellaneous Residential Streets	1	Streets	1% #15	700,000
Upgrade to Comm System--WYOLINK	1	Fire	1% #15	450,000
Fire Protection System Upgrade	1	Events Center	Opp Fund	350,000
Public Safety Technology Projects	1,2	Police/PSCC	1% #15	335,070
Pathway and Bike Lane Improvements	3	Parks	1% #15	300,000
Pavement Maintenance Program	1	Streets	1% #15	300,000
Upgrade to Comm System--WYOLINK	1	Fire	Opp Fund	275,000
Tactical Firing Range	3	Police	1% #15	200,000
Misc Bldg Repairs	2	Bldgs and Struc	Opp Fund	100,000
Hall of Justice Upgrades	1	City Council	Opp Fund	100,000
Miscellaneous Park Improvements	1	Parks	1% #15	85,000
Playground and Fall Material Replacement	2	Parks	1% #15	75,000
Leased Facility Capital Improvements	2	Bldgs and Struc	Opp Fund	50,000
Park Lighting Upgrades	3	Parks	1% #15	50,000
Roof Snow Guards	1	Events Center	Opp Fund	35,000
Network Backbone Equipment	2	IT	Opp Fund	30,000
IP Telephony System Upgrades	2	IT	Opp Fund	25,000
Kitchen Exhaust Fan	2	Golf	1%#14	25,000
Golf Course HVAC	2	Golf	1%#14	19,500
City Center Sidewalk Replacement	2	Bldgs and Struc	Opp Fund	17,000
Replace Steam Room Frames and Doors	1	Rec Center	Opp Fund	6,800
Cement Replacement at Entryways	2	Ice Arena	Opp Fund	5,280
City Center Gutter Installation	2	Bldgs and Struc	Opp Fund	2,000
<b>Total Expenditures in Capital Projects Fund \$</b>				<b>10,085,650</b>

**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 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Intergovernmental</b>					
Grants	\$ 1,571,041	\$ 633,110	\$ 1,708,277	\$ -	-100%
Mineral Tax- Natrona County					
Consensus	2,854,417	-	35,601	-	0%
<b>Total Intergovernmental</b>	<b>\$ 4,425,458</b>	<b>\$ 633,110</b>	<b>\$ 1,743,878</b>	<b>\$ -</b>	<b>-100%</b>
<b>Charges For Services</b>					
Lease Fees	\$ 100	\$ -	\$ 116,000	\$ 116,000	100%
<b>Total Charges For Services</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 116,000</b>	<b>\$ 116,000</b>	<b>100%</b>
<b>Miscellaneous</b>					
Gain (Loss) On Investments	\$ (497)	\$ -	\$ -	\$ -	0%
Contributions	1,166,144	-	38,348	-	0%
Interest Income	11,548	4,500	34,000	88,782	1873%
<b>Total Miscellaneous</b>	<b>\$ 1,178,295</b>	<b>\$ 4,500</b>	<b>\$ 72,348</b>	<b>\$ 88,782</b>	<b>1873%</b>
<b>Transfers</b>					
Transfers In - General Fund	\$ 4,570,978	\$ -	\$ -	\$ -	0%
Transfers In - 1% #13	49,874	858,414	340,000	750,000	121%
Transfers In - 1% #14	9,824,808	14,422,654	9,374,000	5,000,000	-65%
Transfers In - 1% #15	6,577,696	13,079,760	11,000,000	9,045,070	-31%
Transfers In - Opportunity Fund	-	-	-	896,080	100%
<b>Total Transfers</b>	<b>\$ 21,023,356</b>	<b>\$ 28,360,828</b>	<b>\$ 20,714,000</b>	<b>\$ 15,691,150</b>	<b>-45%</b>
<b>Total Revenue</b>	<b>\$ 26,627,209</b>	<b>\$ 28,998,438</b>	<b>\$ 22,646,226</b>	<b>\$ 15,895,932</b>	<b>-45%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 3,293	\$ 1,500	\$ 5,400	\$ 5,510	267%
<b>Total Contractual Services</b>	<b>\$ 3,293</b>	<b>\$ 1,500</b>	<b>\$ 5,400</b>	<b>\$ 5,510</b>	<b>267%</b>

# Capital Projects Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Capital</b>					
Energy Conservation- Citywide	\$ 3,109	\$ -	\$ -	\$ -	0%
City Council	79,026	79,026	79,026	100,000	27%
City Manager	2,913,549	2,908,616	2,788,616	-	-100%
Municipal Court	11,562	1,817	1,817	-	-100%
Finance	24,085	-	-	-	0%
Planning	50,000	50,000	50,000	-	-100%
Police	-	-	-	510,070	100%
Fire	4,015,000	3,154,035	3,078,035	4,325,000	37%
Streets	20,115,536	14,572,233	10,194,267	3,200,000	-78%
Engineering	-	-	-	750,000	100%
Stormwater	-	17,138	17,138	-	-100%
Aquatics	5,765,076	1,184,248	1,082,721	-	-100%
Municipal Golf Course	94,470	-	-	44,500	100%
Recreation Center	1,821,801	525,724	353,612	6,800	-99%
Ice Arena	323,401	1,181,375	107,141	5,280	-100%
Information Technology	30,000	7,720	7,720	55,000	612%
Hogadon	7,147,032	5,358,426	5,358,426	-	-100%
Casper Events Center	3,395,959	2,526,605	2,526,605	385,000	-85%
Parks	2,833,925	3,067,641	2,534,443	510,000	-83%
LifeSteps Campus	395,164	78,274	2,587	-	-100%
Buildings & Structures	303,163	134,934	119,434	169,000	25%
PSCC	-	-	-	25,000	100%
Metro Animal Control	-	80,000	1,320	-	-100%
Risk Management	486	-	-	-	0%
Fort Casper Museum	417,158	41,823	41,823	-	-100%
CDBG	41,470	-	-	-	0%
Capital for Outside Organizations	5,008,285	23,290	23,290	-	-100%
<b>Total Capital</b>	<b>\$ 54,789,257</b>	<b>\$ 34,992,925</b>	<b>\$ 28,368,021</b>	<b>\$ 10,085,650</b>	<b>-71%</b>
<b>Transfers</b>					
Transfers Out	\$ 25,294	\$ -	\$ -	\$ -	0%
<b>Total Transfers</b>	<b>\$ 25,294</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$ 54,817,844</b>	<b>\$ 34,994,425</b>	<b>\$ 28,373,421</b>	<b>\$ 10,091,160</b>	<b>-71%</b>
<b>Net Fund</b>	<b>\$ (28,190,635)</b>	<b>\$ (5,995,987)</b>	<b>\$ (5,727,195)</b>	<b>\$ 5,804,772</b>	<b>197%</b>

# Capital Equipment Fund

## Capital Equipment Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 31,180	\$ 5,000	\$ 17,217	\$ 43,647	773%
Transfer In	2,642,800	1,497,014	1,497,014	2,142,226	43%
<b>Total Revenues</b>	<u>\$ 2,673,980</u>	<u>\$ 1,502,014</u>	<u>\$ 1,514,231</u>	<u>\$ 2,185,873</u>	46%
<b>Expenditures</b>					
Contractual Services	\$ 2,725	\$ 1,500	\$ 2,300	\$ 2,709	81%
Capital	2,505,611	1,962,776	1,090,162	1,892,226	-4%
<b>Total Expenditures</b>	<u>\$ 2,508,336</u>	<u>\$ 1,964,276</u>	<u>\$ 1,092,462</u>	<u>\$ 1,894,935</u>	-4%
<b>Net Capital Equipment Fund</b>	\$ 165,644	\$ (462,262)	\$ 421,769	\$ 290,938	163%
			Actual Reserves on June 30, 2016	\$ 2,859,931	
			Projected Reserves on June 30, 2017	\$ 3,281,700	
			Projected Reserves on June 30, 2018	\$ 3,572,638	

# 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 2018

Equipment	Priority	Operating Area	Funding Source	Funding Amount
Fleet Replacement	2	Various	1% #15	\$ 700,000
Fleet & Equipment Replacement	2	Police	1% #15	500,000
Brush Truck Replacement	0	Fire	1% #15	335,000
Traffic Control Detectors	2	Streets	Opp Fund	182,000
Ballistic Vests/Helmets	1	Police	1% #15	126,126
Turnout Gear Replacements	2	Fire	1% #15	17,000
Ventilation Fans for Aquatics Center	1	Aquatics	Opp Fund	12,500
PSCC Phone Tree	3	PSCC	1% #15	8,600
Misc. Fire Equipment	2	Fire	1% #15	8,000
Steam Table (Caddy Shack)	1	Golf	Opp Fund	3,000
<b>All Capital Equipment Expenditures</b>			<b>\$</b>	<b>1,892,226</b>
			Investment Fees	2,709
<b>All Fund Expenditures</b>			<b>\$</b>	<b>1,894,935</b>

### 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 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous Revenue</b>					
Interest	\$ 8,977	\$ 5,000	\$ 15,100	\$ 43,647	773%
Miscellaneous Revenue	22,568	-	2,117	-	0%
Gain (Loss) On Investments	(365)	-	-	-	0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 31,180</b>	<b>\$ 5,000</b>	<b>\$ 17,217</b>	<b>\$ 43,647</b>	<b>773%</b>
<b>Transfers</b>					
Transfer In- General Fund	\$ 1,074,300	\$ -	\$ -	\$ -	0%
Transfer In- 1% #13	-	357,250	357,250	250,000	-30%
Transfer In- 1% #15	1,568,500	1,139,764	1,139,764	1,694,726	49%
Transfer In- Opportunity Fund	-	-	-	197,500	100%
<b>Total Transfers</b>	<b>\$ 2,642,800</b>	<b>\$ 1,497,014</b>	<b>\$ 1,497,014</b>	<b>\$ 2,142,226</b>	<b>43%</b>
<b>Total Revenue</b>	<b>\$ 2,673,980</b>	<b>\$ 1,502,014</b>	<b>\$ 1,514,231</b>	<b>\$ 2,185,873</b>	<b>46%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 2,725	\$ 1,500	\$ 2,300	\$ 2,709	81%
<b>Total Contractual Services</b>	<b>\$ 2,725</b>	<b>\$ 1,500</b>	<b>\$ 2,300</b>	<b>\$ 2,709</b>	<b>81%</b>
<b>Capital</b>					
Replacement Light Equipment	\$ 2,021,707	\$ 1,156,727	\$ 535,291	\$ 1,883,626	63%
Replacement Heavy Equipment	307	592,769	402,015	-	-100%
Replacement Technologies	221,311	15,000	54,600	-	-100%
New Technologies	262,286	198,280	98,256	8,600	-96%
<b>Total Capital</b>	<b>\$ 2,505,611</b>	<b>\$ 1,962,776</b>	<b>\$ 1,090,162</b>	<b>\$ 1,892,226</b>	<b>-4%</b>
<b>Total Expenses</b>	<b>\$ 2,508,336</b>	<b>\$ 1,964,276</b>	<b>\$ 1,092,462</b>	<b>\$ 1,894,935</b>	<b>-4%</b>
<b>Net Fund</b>	<b>\$ 165,644</b>	<b>\$ (462,262)</b>	<b>\$ 421,769</b>	<b>\$ 290,938</b>	<b>163%</b>

## 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. The City has been activity drawing down the fund balance in order to pay for capital projects.

### Optional One Cent # 13 Sales Tax Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 6,896	\$ 1,000	\$ 13,375	\$ 40,244	3924%
<b>Total Revenues</b>	\$ 6,896	\$ 1,000	\$ 13,375	\$ 40,244	3924%
<b>Expenditures</b>					
Contractual Services	\$ 1,612	\$ 100	\$ 1,991	\$ 2,498	2398%
Transfers Out	49,874	1,305,665	787,250	1,000,000	-23%
<b>Total Expenditures</b>	\$ 51,486	\$ 1,305,765	\$ 789,241	\$ 1,002,498	-23%
<b>Net One Cent #13 Fund</b>	\$ (44,590)	\$ (1,304,765)	\$ (775,866)	\$ (962,254)	26%
			Actual Reserves on June 30, 2016	\$ 1,935,111	
			Projected Reserves on June 30, 2017	\$ 1,159,245	
			Projected Reserves on June 30, 2018	\$ 196,991	

## Optional One Cent #13 Sales Tax Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous</b>					
Interest Income	\$ 7,208	\$ 1,000	\$ 13,375	\$ 40,244	3924%
Gain (Loss) On Investments	(312)	-	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 6,896</b>	<b>\$ 1,000</b>	<b>\$ 13,375</b>	<b>\$ 40,244</b>	<b>3924%</b>
<b>Total Revenue</b>	<b>\$ 6,896</b>	<b>\$ 1,000</b>	<b>\$ 13,375</b>	<b>\$ 40,244</b>	<b>3924%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 1,612	\$ 100	\$ 1,991	\$ 2,498	2398%
<b>Total Contractual Services</b>	<b>\$ 1,612</b>	<b>\$ 100</b>	<b>\$ 1,991</b>	<b>\$ 2,498</b>	<b>2398%</b>
<b>Transfers Out</b>					
Transfer Out- Capital Projects	\$ 49,874	\$ 858,415	\$ 340,000	\$ 750,000	-13%
Transfer Out- Capital Equipment	-	357,250	357,250	250,000	-30%
Transfer Out- Aquatics Fund	-	90,000	90,000	-	-100%
<b>Total Transfers Out</b>	<b>\$ 49,874</b>	<b>\$ 1,305,665</b>	<b>\$ 787,250</b>	<b>\$ 1,000,000</b>	<b>-23%</b>
<b>Total Expenses</b>	<b>\$ 51,486</b>	<b>\$ 1,305,765</b>	<b>\$ 789,241</b>	<b>\$ 1,002,498</b>	<b>-23%</b>
<b>Net Fund</b>	<b>\$ (44,590)</b>	<b>\$ (1,304,765)</b>	<b>\$ (775,866)</b>	<b>\$ (962,254)</b>	<b>26%</b>

## 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 2016 <u>ACTUAL</u>	FY 2017 <u>REVISED</u>	FY 2017 <u>ESTIMATE</u>	FY 2018 <u>PROPOSED</u>	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 52,606	\$ 17,000	\$ 76,000	\$ 106,411	526%
<b>Total Revenues</b>	<u>\$ 52,606</u>	<u>\$ 17,000</u>	<u>\$ 76,000</u>	<u>\$ 106,411</u>	526%
<b>Expenditures</b>					
Contractual Services	\$ 14,809	\$ 4,500	\$ 8,000	\$ 8,837	96%
Transfers Out	11,824,808	14,422,652	9,374,000	5,000,000	-65%
<b>Total Expenditures</b>	<u>\$ 11,839,617</u>	<u>\$ 14,427,152</u>	<u>\$ 9,382,000</u>	<u>\$ 5,008,837</u>	-65%
<b>Net One Cent #14 Fund</b>	\$ (11,787,011)	\$ (14,410,152)	\$ (9,306,000)	\$ (4,902,426)	66%
			Actual Reserves on June 30, 2016	\$ 16,727,157	
			Projected Reserves on June 30, 2017	\$ 7,421,157	
			Projected Reserves on June 30, 2018	\$ 2,518,731	



## Optional One Cent #14 Sales Tax Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous</b>					
Interest Income	\$ 55,923	\$ 17,000	\$ 76,000	\$ 106,411	526%
Gain (Loss) On Investments	(3,317)	-	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 52,606</b>	<b>\$ 17,000</b>	<b>\$ 76,000</b>	<b>\$ 106,411</b>	<b>526%</b>
<b>Total Revenue</b>	<b>\$ 52,606</b>	<b>\$ 17,000</b>	<b>\$ 76,000</b>	<b>\$ 106,411</b>	<b>526%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 14,809	\$ 4,500	\$ 8,000	\$ 8,837	96%
<b>Total Contractual Services</b>	<b>\$ 14,809</b>	<b>\$ 4,500</b>	<b>\$ 8,000</b>	<b>\$ 8,837</b>	<b>96%</b>
<b>Transfers Out</b>					
Transfer Out- Capital Projects	\$ 9,824,808	\$ 14,422,652	\$ 9,374,000	\$ 5,000,000	-65%
Transfer Out - WWTP	2,000,000	-	-	-	0%
<b>Total Transfers Out</b>	<b>\$ 11,824,808</b>	<b>\$ 14,422,652</b>	<b>\$ 9,374,000</b>	<b>\$ 5,000,000</b>	<b>-65%</b>
<b>Total Expenses</b>	<b>\$ 11,839,617</b>	<b>\$ 14,427,152</b>	<b>\$ 9,382,000</b>	<b>\$ 5,008,837</b>	<b>-65%</b>
<b>Net Fund</b>	<b>\$ (11,787,011)</b>	<b>\$ (14,410,152)</b>	<b>\$ (9,306,000)</b>	<b>\$ (4,902,426)</b>	<b>66%</b>

## Optional One Cent #15 Sales Tax Fund

### Optional One Cent # 15 Sales Tax Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 14,577,086	\$ 12,000,000	\$ 12,947,914	\$ 12,000,000	0%
Miscellaneous	11,015	10,000	37,752	118,367	1084%
<b>Total Revenues</b>	\$ 14,588,101	\$ 12,010,000	\$ 12,985,666	\$ 12,118,367	1%
<b>Expenditures</b>					
Contractual Services	\$ 1,516,321	\$ 2,151,615	\$ 1,884,528	\$ 1,413,212	-34%
Transfers Out	9,860,936	16,594,264	14,514,504	13,954,536	-16%
<b>Total Expenditures</b>	\$ 11,377,257	\$ 18,745,879	\$ 16,399,032	\$ 15,367,748	-18%
<b>Net One Cent #15 Fund</b>	\$ 3,210,844	\$ (6,735,879)	\$ (3,413,366)	\$ (3,249,381)	52%
			Actual Reserves on June 30, 2016	\$ 11,449,645	
			Projected Reserves on June 30, 2017	\$ 8,036,279	
			Projected Reserves on June 30, 2018	\$ 4,786,898	

## 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 2018

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

<b>Community Projects</b>	<b>FY18 PROPOSED</b>
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 Community Greenhouse Project	47,870
Casper Mountain Biathlon Club	154,181
Casper-Natrona County Health Department	22,556
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	10,810
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
<b>Total Community Projects:</b>	<b>\$ 1,620,606</b>

*\*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 2018

Projects and programs to be funded in FY 2018 by Optional One Cent #15 Sales Tax (Continued):

**Transfers to Other Funds**

**Capital Projects Fund for the Following Projects:**

Fire Station #5 Replacement (East Side)	\$	3,600,000
Miscellaneous Arterial and Collectors		2,200,000
Platte River Restoration		750,000
Miscellaneous Residential Streets		700,000
Upgrade to Comm System--WYOLINK		450,000
Public Safety Technology Projects		335,070
Pathway and Bike Lane Improvements		300,000
Pavement Maintenance Program		300,000
Tactical Firing Range		200,000
Miscellaneous Park Improvements		85,000
Playground and Fall Material Replacement		75,000
Park Lighting Upgrades		50,000

<b>Total Transfer to Capital Projects Fund:</b>	<b>\$</b>	<b>9,045,070</b>
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**Capital Equipment Fund for the Following:**

Non Public Safety Vehicles and Equipment	\$	700,000
Police Fleet and Equipment Replacement		500,000
Fire Brush Truck Replacement		335,000
Ballistic Vests/Helmets		126,126
Fire Turnout Gear Replacements		17,000
PSCC Phone Tree		8,600
Fire Misc Equipment		8,000

<b>Total Transfer to Capital Equipment Fund:</b>	<b>\$</b>	<b>1,694,726</b>
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Aquatics Fund for Subsidized Swimming	300,000
Transit Fund for Enhanced CATC and The Bus Service	200,000
WWTP Fund for Capital Replacement	1,500,000
Water Fund for Capital Replacement	1,000,000

Investment Fees	7,346
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<b>Total Expenditures</b>	<b>\$</b>	<b>15,367,748</b>
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## Optional One Cent #15 Sales Tax Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Taxes</b>					
Sales Tax	\$ 14,577,086	\$ 12,000,000	\$ 12,947,914	\$ 12,000,000	0%
<b>Total Taxes</b>	<b>\$ 14,577,086</b>	<b>\$ 12,000,000</b>	<b>\$ 12,947,914</b>	<b>\$ 12,000,000</b>	<b>0%</b>
<b>Miscellaneous</b>					
Interest Income	\$ 11,515	\$ 10,000	\$ 37,752	\$ 118,367	1084%
Gain (Loss) On Investments	(500)	-	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 11,015</b>	<b>\$ 10,000</b>	<b>\$ 37,752</b>	<b>\$ 118,367</b>	<b>1084%</b>
<b>Total Revenue</b>	<b>\$ 14,588,101</b>	<b>\$ 12,010,000</b>	<b>\$ 12,985,666</b>	<b>\$ 12,118,367</b>	<b>1%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 4,507	\$ 4,440	\$ 6,668	\$ 7,346	65%
Community Projects	1,511,814	2,147,175	1,877,860	1,405,866	-35%
<b>Total Contractual Services</b>	<b>\$ 1,516,321</b>	<b>\$ 2,151,615</b>	<b>\$ 1,884,528</b>	<b>\$ 1,413,212</b>	<b>-34%</b>
<b>Transfers Out</b>					
Transfer Out- Aquatics Fund	\$ 300,000	\$ 210,000	\$ 210,000	\$ 300,000	43%
Transfer Out- Capital Equipment	1,568,500	1,139,764	1,139,764	1,694,726	49%
Transfer Out- Capital Projects	6,577,696	13,079,760	11,000,000	9,045,070	-31%
Transfer Out- General Fund	214,740	214,740	214,740	214,740	0%
Transfer Out - Transit Services CATC	200,000	200,000	200,000	200,000	0%
Transfer Out - WWTP Fund	-	750,000	750,000	1,500,000	100%
Transfer Out- Water Fund	1,000,000	1,000,000	1,000,000	1,000,000	0%
<b>Total Transfers Out</b>	<b>\$ 9,860,936</b>	<b>\$ 16,594,264</b>	<b>\$ 14,514,504</b>	<b>\$ 13,954,536</b>	<b>-16%</b>
<b>Total Expenses</b>	<b>\$ 11,377,257</b>	<b>\$ 18,745,879</b>	<b>\$ 16,399,032</b>	<b>\$ 15,367,748</b>	<b>-18%</b>
<b>Net Fund</b>	<b>\$ 3,210,844</b>	<b>\$ (6,735,879)</b>	<b>\$ (3,413,366)</b>	<b>\$ (3,249,381)</b>	<b>52%</b>

## 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). This fund was established with an initial transfer of \$9,000,000 from unallocated 1% #14 funds as authorized by Council April 28, 2015.

### Opportunities Fund Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 13,623	\$ 18,377	\$ 34,798	\$ 115,119	231%
<b>Total Revenues</b>	\$ 13,623	\$ 18,377	\$ 34,798	\$ 115,119	231%
<b>Expenditures</b>					
Contractual Services	\$ 5,474	\$ 4,811	\$ 5,879	\$ 6,363	8%
Other	-	-	432,750	-	-100%
Capital	1,000,000	-	-	-	0%
Transfers Out	-	-	-	1,093,580	100%
<b>Total Expenditures</b>	\$ 1,005,474	\$ 4,811	\$ 438,629	\$ 1,099,943	151%
<b>Net Opportunities Fund</b>	\$ (991,851)	\$ 13,566	\$ (403,831)	\$ (984,824)	144%
			Actual Reserves on June 30, 2016	\$ 8,055,936	
			Projected Reserves on June 30, 2017	\$ 7,652,105	
			Projected Reserves on June 30, 2018	\$ 6,667,281	

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous</b>					
Interest Income	\$ 14,235	\$ 18,377	\$ 34,798	\$ 115,119	231%
Gain (Loss) On Investments	(612)	-	-	-	0%
<b>Total Miscellaneous</b>	\$ 13,623	\$ 18,377	\$ 34,798	\$ 115,119	231%
<b>Total Revenue</b>	\$ 13,623	\$ 18,377	\$ 34,798	\$ 115,119	526%
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 5,474	\$ 4,811	\$ 5,879	\$ 6,363	8%
<b>Total Contractual Services</b>	\$ 5,474	\$ 4,811	\$ 5,879	\$ 6,363	8%
<b>Other</b>					
Loan Disbursement	-	-	\$ 432,750	-	-100%
<b>Total Other</b>	\$ -	\$ -	\$ 432,750	\$ -	-100%
<b>Capital</b>					
Land	\$ 1,000,000	\$ -	\$ -	\$ -	0%
<b>Total Capital</b>	\$ 1,000,000	\$ -	\$ -	\$ -	0%
<b>Transfers Out</b>					
Transfer Out- Capital Equipment	\$ -	\$ -	\$ -	\$ 896,080	100%
Transfer Out- Capital Projects	-	-	-	197,500	100%
<b>Total Transfers Out</b>	\$ -	\$ -	\$ -	\$ 1,093,580	100%
<b>Total Expenses</b>	\$ 1,005,474	\$ 4,811	\$ 438,629	\$ 1,099,943	151%
<b>Net Fund</b>	\$ (991,851)	\$ 13,566	\$ (403,831)	\$ (984,824)	144%

# Opportunities Fund

## Opportunities Fund Highlights and Issues for FY 2018

Projects and programs to be funded in FY 2018 by Opportunities Fund

### Transfers to Other Funds

#### Capital Projects Fund for the Following Projects:

Fire Protection System Upgrade	\$	350,000
WYOLINK		275,000
Misc Bldg Repairs		100,000
Leased Facility Capital Improvements		50,000
Roof Snow Guards		35,000
Network Backbone Equipment Upgrades		30,000
IP Telephony System Upgrades		25,000
City Center Sidewalk Replacement		17,000
Replace Steam Room Room Frames and Doors		6,800
Cement Replacement at Entryways		5,280
City Center Gutter Installation		2,000
		-

**Total Transfer to Capital Projects Fund: \$ 896,080**

#### Capital Equipment Fund for the Following:

Traffic Control Detectors	\$	182,000
Ventilation Fans for Aquatics Center		12,500
Steam Table (Caddy Shack)		3,000

**Total Transfer to Capital Equipment Fund: \$ 197,500**

Investment Fees

6,363

**Total Expenditures \$ 1,099,943**

# 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 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 37,835,684	\$ 38,721,353	\$ 36,592,541	\$ 40,116,354	10%
Miscellaneous	1,315,552	1,111,300	1,020,471	966,811	-5%
Transfer In	4,501,277	1,750,000	1,750,000	2,500,000	43%
System Development Charges	314,422	377,000	196,055	218,040	11%
Grants	1,195,716	5,799,925	3,730,213	15,964,813	328%
<b>Total Revenues</b>	<b>\$ 45,162,651</b>	<b>\$ 47,759,578</b>	<b>\$ 43,289,280</b>	<b>\$ 59,766,018</b>	<b>38%</b>
<b>Expenditures</b>					
Personnel	\$ 7,773,494	\$ 8,163,738	\$ 7,737,803	\$ 8,306,319	7%
Contractual Services	13,248,152	14,149,586	13,409,191	13,894,296	4%
Materials & Supplies	7,532,982	7,849,559	7,837,423	8,439,219	8%
Other	6,679,868	5,869,962	5,451,067	6,004,994	10%
Capital	9,104,964	38,781,693	37,881,002	13,637,320	-64%
Transfers Out	-	-	-	170,787	100%
<b>Total Expenditures</b>	<b>\$ 44,339,460</b>	<b>\$ 74,814,538</b>	<b>\$ 72,316,486</b>	<b>\$ 50,452,935</b>	<b>-30%</b>
<b>Net All Utility Enterprise Funds</b>	<b>\$ 823,191</b>	<b>\$ (27,054,960)</b>	<b>\$ (29,027,206)</b>	<b>\$ 9,313,083</b>	<b>132%</b>

# Utility Enterprise Funds

## Budget Summary by Fund

### Utility Enterprise Funds Budget Summary by Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Water</b>					
Revenues	\$ 15,087,102	\$ 15,855,915	\$ 14,533,179	\$ 22,746,743	57%
Expenditures	13,176,009	26,175,525	25,641,910	18,505,358	-28%
Net	1,911,093	(10,319,610)	(11,108,731)	4,241,385	138%
<b>Water Treatment Plant Operations Fund</b>					
Revenues	3,020,877	2,987,024	2,923,626	3,110,064	6%
Expenditures	3,021,927	2,987,024	2,924,852	3,108,850	6%
Net	(1,050)	-	(1,226)	1,214	199%
<b>Sewer</b>					
Revenues	5,714,238	5,469,516	4,619,432	5,972,573	29%
Expenditures	5,838,788	7,764,136	7,227,338	6,460,028	-11%
Net	(124,550)	(2,294,620)	(2,607,906)	(487,455)	81%
<b>Wastewater Treatment Plant</b>					
Revenues	7,498,852	8,365,474	6,187,494	8,623,969	39%
Expenditures	5,983,122	9,171,471	8,910,398	6,381,646	-28%
Net	1,515,730	(805,997)	(2,722,904)	2,242,323	182%
<b>Refuse Collection</b>					
Revenues	6,435,647	6,319,759	6,355,973	6,413,430	1%
Expenditures	7,712,701	9,613,420	9,571,196	7,045,471	-26%
Net	(1,277,054)	(3,293,661)	(3,215,223)	(632,041)	80%
<b>Balefill</b>					
Revenues	7,405,935	8,761,890	8,669,576	12,899,239	49%
Expenditures	8,606,913	19,102,962	18,040,792	8,951,582	-50%
Net	(1,200,978)	(10,341,072)	(9,371,216)	3,947,657	142%
<b>Revenues- All Utility Enterprise</b>	45,162,651	47,759,578	43,289,280	59,766,018	38%
<b>Expenditures- All Utility Enterprise</b>	44,339,460	55,711,576	54,275,694	50,452,935	-7%
<b>Net All Utility Enterprise</b>	\$ 823,191	\$ (27,054,960)	\$ (29,027,206)	\$ 9,313,083	132%

# Water Distribution Fund

## Income Statement

(Budget Basis)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 12,838,058	\$ 13,294,385	\$ 12,764,134	\$ 13,994,559	10%
Administration/Management Fees	167,346	149,038	149,038	-	-100%
<b>Total Revenues</b>	<b>13,005,404</b>	<b>13,443,423</b>	<b>12,913,172</b>	<b>13,994,559</b>	<b>8%</b>
<b>Expenses</b>					
Personnel Services	1,921,126	2,029,902	1,649,468	1,997,219	21%
Contractual	2,218,205	2,528,448	2,449,602	2,257,130	-8%
Materials & Supplies	5,694,634	5,980,549	6,052,599	6,229,457	3%
Depreciation	800,000	800,000	800,000	800,000	0%
<b>Total Expenses</b>	<b>11,224,462</b>	<b>11,338,899</b>	<b>10,951,669</b>	<b>11,283,806</b>	<b>3%</b>
<b>Operating Income (Loss)</b>	<b>1,780,942</b>	<b>2,104,524</b>	<b>1,961,503</b>	<b>2,710,753</b>	<b>38%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	111,198	149,892	119,007	154,584	30%
Miscellaneous	77,498	77,600	76,000	77,600	2%
<b>Total Revenues</b>	<b>188,696</b>	<b>227,492</b>	<b>195,007</b>	<b>232,184</b>	<b>19%</b>
<b>Expenses</b>					
Bad Debt	5,568	7,000	1,709	7,000	310%
Transfers Out	-	-	-	46,820	100%
<b>Total Expenses</b>	<b>5,568</b>	<b>7,000</b>	<b>1,709</b>	<b>53,820</b>	<b>3049%</b>
<b>Non-operating Income (Loss)</b>	<b>183,128</b>	<b>220,492</b>	<b>193,298</b>	<b>178,364</b>	<b>-8%</b>
<b><u>Capital Activity</u></b>					
<b>Sources</b>					
Capital Grants & Loans	135,579	1,000,000	305,000	7,400,000	2326%
System Development Fees	166,926	185,000	120,000	120,000	0%
Transfers In	1,590,497	1,000,000	1,000,000	1,000,000	0%
<b>Total Sources</b>	<b>1,893,002</b>	<b>2,185,000</b>	<b>1,425,000</b>	<b>8,520,000</b>	<b>498%</b>
<b>Uses</b>					
New Capital	236,206	2,946,186	2,866,424	425,000	-85%
Replacement Capital	954,551	11,128,208	11,066,876	5,987,500	-46%
Debt Service & Interest	755,222	755,232	755,232	755,232	0%
<b>Total Uses</b>	<b>1,945,979</b>	<b>14,829,626</b>	<b>14,688,532</b>	<b>7,167,732</b>	<b>-51%</b>
<b>Capital Income (Loss)</b>	<b>(52,977)</b>	<b>(12,644,626)</b>	<b>(13,263,532)</b>	<b>1,352,268</b>	<b>110%</b>
<b>Net Income (Loss)</b>	<b>\$ 1,911,093</b>	<b>\$ (10,319,610)</b>	<b>\$ (11,108,731)</b>	<b>\$ 4,241,385</b>	<b>138%</b>
<b>Add Non-Cash Items</b>					
Depreciation	800,000	800,000	800,000	800,000	0%
<b>Net Income Excluding Non-Cash Items</b>	<b>\$ 2,711,093</b>	<b>\$ (9,519,610)</b>	<b>\$ (10,308,731)</b>	<b>\$ 5,041,385</b>	<b>153%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
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	1	2	1	1
Administrative Technician	-	-	1	1
Cross Connection Inspector	1	1	1	1
Equipment Operator III	4	4	4	4
Utilities Operations Manager	1	1	-	-
Utility Supervisor II	2	2	2	2
Utility Worker I	-	-	-	3
Utility Worker II	9	9	9	6
Utility Worker III	2	2	2	2
Water Distribution Manager	1	1	1	1
<b>Total</b>	<b>24</b>	<b>24</b>	<b>22</b>	<b>22</b>
<b>Part Time Employees (Budget)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Water Distribution Highlights

Bulk water purchased from the Regional Water System is expected to increase 3%. Street repairs are anticipated to fall by 56%. The number and expenditures of capital projects in FY 2018 will be reduced in FY 2017. Major projects for FY18 include Reservoir Renovation of \$3.6M and \$1.0M for Water Main Replacement projects. The Water Main Replacement will be funded by 1%15.

# Water Distribution Fund

## Water Budget Summary

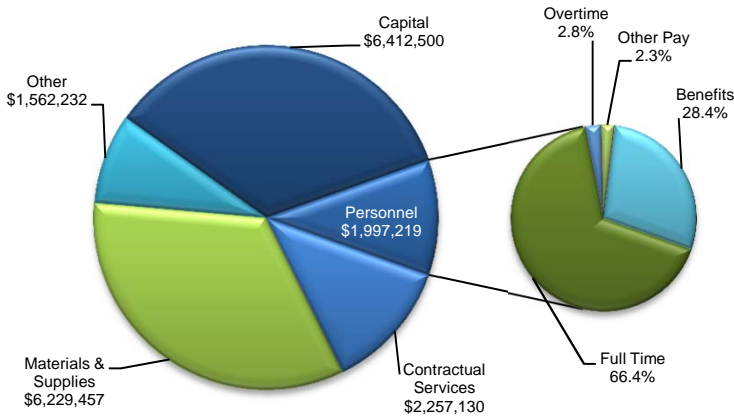
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 12,838,058	\$ 13,294,385	\$ 12,764,134	\$ 13,994,559	10%
Miscellaneous	356,042	376,530	344,045	232,184	-33%
Transfers In	1,590,497	1,000,000	1,000,000	1,000,000	0%
System Development Charges	166,926	185,000	120,000	120,000	0%
Grants	135,579	1,000,000	305,000	7,400,000	2326%
<b>Total Revenues</b>	<b>\$ 15,087,102</b>	<b>\$ 15,855,915</b>	<b>\$ 14,533,179</b>	<b>\$ 22,746,743</b>	<b>57%</b>
<b>Expenditures</b>					
Personnel	\$ 1,921,126	\$ 2,029,902	\$ 1,649,468	\$ 1,997,219	21%
Contractual Services	2,218,205	2,528,448	2,449,602	2,257,130	-8%
Materials & Supplies	5,694,634	5,980,549	6,052,599	6,229,457	3%
Other	2,151,287	1,562,232	1,556,941	1,562,232	0%
Capital	1,190,757	14,074,394	13,933,300	6,412,500	-54%
Transfers Out	-	-	-	46,820	100%
<b>Total Expenditures</b>	<b>\$ 13,176,009</b>	<b>\$ 26,175,525</b>	<b>\$ 25,641,910</b>	<b>\$ 18,505,358</b>	<b>-28%</b>
<b>Net Water Fund</b>	<b>\$ 1,911,093</b>	<b>\$ (10,319,610)</b>	<b>\$ (11,108,731)</b>	<b>\$ 4,241,385</b>	<b>138%</b>

Actual Reserves on June 30, 2016 \$ 13,065,590

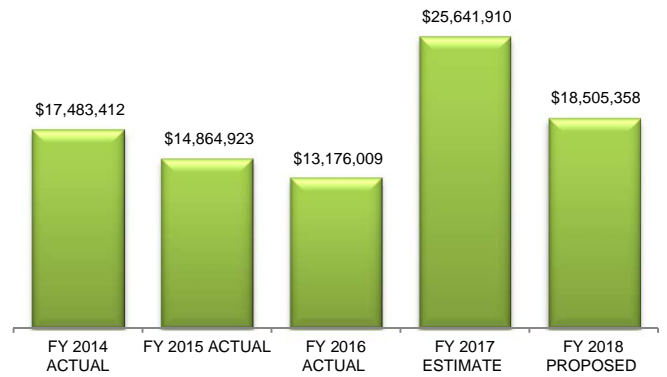
Projected Reserves on June 30, 2017 \$ 2,756,859

Projected Reserves on June 30, 2018 \$ 7,798,244

## Water Distribution Budget Summary



## Water Distribution Expenditures



# Water Distribution Fund

## Water FY 2018 Capital Summary

<b>Replacement Capital</b>		<b>New Capital</b>	
Ten Million Gallon Reservoir Renovation	\$ 3,600,000	Small Equipment & Projects	\$ 340,000
Water Main Replacements	1,000,000	Oversizing Piping	85,000
Vehicle Replacement	404,500		
PLC Replacement	320,000		
Waterline Replacements	250,000		
Storage Tank Recoating	200,000		
Small Equipment & Projects	121,000		
Booster Station Renovations	86,000		
Computer Replacements	6,000		
<b>Total</b>	<b>\$ 5,987,500</b>	<b>Total</b>	<b>\$ 425,000</b>

# Water Distribution Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operations</b>					
<b>Charges For Services</b>					
User Fees	\$ 12,131,857	\$ 12,748,928	\$ 12,270,652	\$ 13,328,000	9%
Wholesale Water Sales	127,890	153,990	158,520	161,690	2%
Hydrant Water Usage	70,741	75,000	12,500	12,500	0%
Services Reconnection	103,705	95,000	128,349	136,930	7%
Meter Sales & Installation	32,017	30,000	10,334	10,334	0%
Construction Connections	16,131	12,742	16,054	17,342	8%
Other Charges	195,965	15,000	4,000	15,000	275%
Interdepartmental Services	159,752	163,725	163,725	312,763	91%
<b>Total Charges For Services</b>	<b>\$ 12,838,058</b>	<b>\$ 13,294,385</b>	<b>\$ 12,764,134</b>	<b>\$ 13,994,559</b>	<b>10%</b>
<b>Miscellaneous Revenue</b>					
Lease Fees	\$ 72,921	\$ 77,600	\$ 76,000	\$ 77,600	2%
Administrative Fees	167,346	149,038	149,038	-	-100%
Interest	111,198	149,892	119,007	154,584	30%
Gain/(Loss) On Investments	972	-	-	-	0%
Amort On Assets	3,605				
<b>Total Miscellaneous Revenue</b>	<b>\$ 356,042</b>	<b>\$ 376,530</b>	<b>\$ 344,045</b>	<b>\$ 232,184</b>	<b>-33%</b>
<b>Total Operating Revenue</b>	<b>\$ 13,194,100</b>	<b>\$ 13,670,915</b>	<b>\$ 13,108,179</b>	<b>\$ 14,226,743</b>	<b>9%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 1,245,282	\$ 1,308,606	\$ 1,082,127	\$ 1,326,881	23%
Overtime	38,276	70,500	25,316	55,400	119%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,283,558</b>	<b>\$ 1,379,106</b>	<b>\$ 1,107,443</b>	<b>\$ 1,382,281</b>	<b>25%</b>
<b>Other Pay</b>					
Standby Time	\$ 17,126	\$ 19,530	\$ 19,713	\$ 20,170	2%
Disability Leave Buy-Back	12,205	19,277	14,133	17,962	27%
Accrued Leave Payoff	48,977	13,405	6,703	-	-100%
Other Allowances	10,537	10,320	3,225	6,240	93%
Clothing Allowance	924	1,500	1,500	2,500	67%
<b>Total Other Pay</b>	<b>\$ 89,769</b>	<b>\$ 64,032</b>	<b>\$ 45,274</b>	<b>\$ 46,872</b>	<b>4%</b>
<b>Benefits</b>					
Health Insurance	\$ 264,447	\$ 283,834	\$ 249,243	\$ 293,530	18%
Other Insurance Benefits	9,226	10,136	8,603	6,743	-22%
FICA/Medicare Tax	107,486	111,531	88,906	109,335	23%
Retirement Contributions	115,632	126,255	101,619	118,892	17%
Unemployment Compensation	7,365	14,730	8,102	-	-100%
Workers' Compensation	43,643	40,278	40,278	39,566	-2%
<b>Total Benefits</b>	<b>\$ 547,799</b>	<b>\$ 586,764</b>	<b>\$ 496,751</b>	<b>\$ 568,066</b>	<b>14%</b>
<b>Total Personnel</b>	<b>\$ 1,921,126</b>	<b>\$ 2,029,902</b>	<b>\$ 1,649,468</b>	<b>\$ 1,997,219</b>	<b>21%</b>

# Water Distribution Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	\$ 10,374	\$ 8,371	\$ 10,529	\$ 11,176	6%
Engineering Services	3,500	6,000	6,240	6,000	-4%
Refuse Collection	2,375	4,000	1,738	4,000	130%
Energy - Electricity	354,832	338,300	288,486	338,300	17%
Energy - Natural Gas	7,662	6,500	4,231	6,500	54%
Equipment Repairs	590	1,000	700	1,000	43%
Street Repairs	127,876	432,998	432,998	190,000	-56%
Maintenance Agreements	-	1,000	800	1,000	25%
Insurance & Bonds	58,285	50,741	50,741	51,046	1%
Telecommunications	17,110	18,824	14,227	18,687	31%
Postage/Shipping	1,420	1,850	1,263	1,850	46%
Travel & Training	2,291	11,500	9,200	14,000	52%
Interdepartmental Services	1,391,280	1,399,337	1,399,337	1,424,321	2%
Admin/Mgmt Fees	111,028	60,177	60,177	-	-100%
Other Contractual	118,738	177,450	160,335	182,950	14%
Association Dues	4,802	4,300	2,500	4,300	72%
Laundry & Towel Service	6,042	6,100	6,100	2,000	-67%
<b>Total Contractual Services</b>	<b>\$ 2,218,205</b>	<b>\$ 2,528,448</b>	<b>\$ 2,449,602</b>	<b>\$ 2,257,130</b>	<b>-8%</b>
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 31,645	\$ 34,000	\$ 24,610	\$ 34,000	38%
Water/Sewer Line Materials	69,465	105,000	105,000	105,000	0%
Engineering Supplies	71	500	500	500	0%
Building Supplies	1,942	4,800	2,000	4,800	140%
Instrumentation	2,706	7,000	3,532	7,000	98%
Booster/Lift Station Supplies	8,609	9,900	5,340	9,900	85%
Vehicle Supplies	4,290	4,700	5,114	4,700	-8%
Bulk Water	5,526,802	5,749,649	5,849,503	5,998,557	3%
Bulk Fuel	49,104	65,000	57,000	65,000	14%
<b>Total Material &amp; Supplies</b>	<b>\$ 5,694,634</b>	<b>\$ 5,980,549</b>	<b>\$ 6,052,599</b>	<b>\$ 6,229,457</b>	<b>3%</b>
<b>Other Expenses</b>					
Debt Service	\$ 565,562	\$ 579,601	\$ 579,601	\$ 592,092	2%
Depreciation	800,000	800,000	800,000	800,000	0%
Interest	189,660	175,631	175,631	163,140	-7%
Bad Debt	5,568	7,000	1,709	7,000	310%
PILT & Franchise Fees	590,497	-	-	-	0%
<b>Total Other Expenses</b>	<b>\$ 2,151,287</b>	<b>\$ 1,562,232</b>	<b>\$ 1,556,941</b>	<b>\$ 1,562,232</b>	<b>0%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance Fund	\$ -	\$ -	\$ -	\$ 46,820	100%
<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,820</b>	<b>100%</b>
<b>Total Operating Expenses</b>	<b>\$ 11,985,252</b>	<b>\$ 12,101,131</b>	<b>\$ 11,708,610</b>	<b>\$ 12,092,858</b>	<b>3%</b>
<b>Operating Income (Loss)</b>	<b>\$ 1,208,848</b>	<b>\$ 1,569,784</b>	<b>\$ 1,399,569</b>	<b>\$ 2,133,885</b>	<b>52%</b>



# Water Distribution Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Capital Revenue</b>					
<b>Grants</b>					
State Grants/Loans	\$ 135,579	\$ 1,000,000	\$ 305,000	\$ 7,400,000	2326%
<b>Total Grants</b>	<u>\$ 135,579</u>	<u>\$ 1,000,000</u>	<u>\$ 305,000</u>	<u>\$ 7,400,000</u>	2326%
<b>Operating Transfers</b>					
System Development Charges	\$ 166,926	\$ 185,000	\$ 120,000	\$ 120,000	0%
Transfers In	1,590,497	1,000,000	1,000,000	1,000,000	0%
<b>Total Operating Transfers</b>	<u>\$ 1,757,423</u>	<u>\$ 1,185,000</u>	<u>\$ 1,120,000</u>	<u>\$ 1,120,000</u>	0%
<b>Total Capital Revenue</b>	<u>\$ 1,893,002</u>	<u>\$ 2,185,000</u>	<u>\$ 1,425,000</u>	<u>\$ 8,520,000</u>	498%
<b>Capital Expenses</b>					
<b>Capital - New</b>					
Buildings	\$ 1,068	\$ 4,500	\$ 4,500	\$ -	-100%
Improve Other Than Buildings	140,945	2,752,686	2,672,924	285,000	-89%
Light Equipment	94,193	90,000	90,000	90,000	0%
Intangibles	-	95,000	95,000	50,000	-47%
Technologies	-	4,000	4,000	-	-100%
<b>Total Capital - New</b>	<u>\$ 236,206</u>	<u>\$ 2,946,186</u>	<u>\$ 2,866,424</u>	<u>\$ 425,000</u>	-85%
<b>Capital - Replacement</b>					
Improve Other Than Buildings	\$ 694,552	\$ 10,602,466	\$ 10,602,466	\$ 5,456,000	-49%
Light Equipment	249,548	269,742	268,410	205,500	-23%
Heavy Equipment	-	250,000	190,000	320,000	68%
Technologies	10,451	6,000	6,000	6,000	0%
<b>Total Capital - Replacement</b>	<u>\$ 954,551</u>	<u>\$ 11,128,208</u>	<u>\$ 11,066,876</u>	<u>\$ 5,987,500</u>	-46%
<b>Total Capital - Replacement</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%
<b>Total Capital Expenses</b>	<u>\$ 1,190,757</u>	<u>\$ 14,074,394</u>	<u>\$ 13,933,300</u>	<u>\$ 6,412,500</u>	-54%
<b>Net Capital</b>	<u>\$ 702,245</u>	<u>\$ (11,889,394)</u>	<u>\$ (12,508,300)</u>	<u>\$ 2,107,500</u>	117%
<b>Net Fund</b>	<u>\$ 1,911,093</u>	<u>\$ (10,319,610)</u>	<u>\$ (11,108,731)</u>	<u>\$ 4,241,385</u>	138%

# Water Treatment Plant Fund (WTP)

## Income Statement

(Budget Basis)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 3,020,877	\$ 2,987,024	\$ 2,923,626	\$ 3,110,064	6%
<b>Total Revenues</b>	<b>3,020,877</b>	<b>2,987,024</b>	<b>2,923,626</b>	<b>3,110,064</b>	<b>6%</b>
<b>Expenses</b>					
Personnel Services	892,168	937,218	928,438	962,229	4%
Contractual	1,242,645	1,239,306	1,186,020	1,313,213	11%
Materials & Supplies	887,114	810,500	810,394	814,500	1%
Transfers Out	-	-	-	18,908	100%
<b>Total Expenses</b>	<b>3,021,927</b>	<b>2,987,024</b>	<b>2,924,852</b>	<b>3,108,850</b>	<b>6%</b>
<b>Operating Income (Loss)</b>	<b>(1,050)</b>	<b>-</b>	<b>(1,226)</b>	<b>1,214</b>	<b>199%</b>
<b>Net Income (Loss)</b>	<b>\$ (1,050)</b>	<b>\$ -</b>	<b>\$ (1,226)</b>	<b>\$ 1,214</b>	<b>199%</b>

## 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
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	1
Water Plant Operator II	-	1	-	-
Water Plant Operator III	-	-	1	-
Water Plant Operator IV	5	4	4	5
<b>Total</b>	10	10	10	10
<b>Part Time Employees (Budget)</b>	\$ 10,349	\$ 15,728	\$ 19,264	\$ 19,264

### Water Treatment Plant (WTP) Highlights

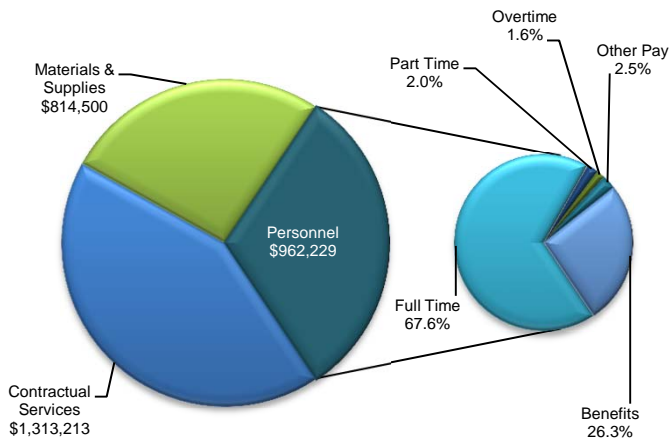
The FY18 operations budget contains a \$66K increase for electricity.

# Water Treatment Plant Fund (WTP)

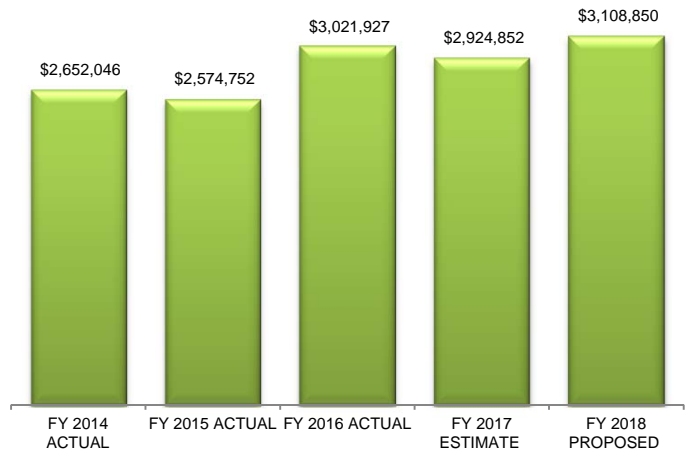
## Water Treatment Plant Operations Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 3,020,877	\$ 2,987,024	\$ 2,923,626	\$ 3,110,064	6%
<b>Total Revenues</b>	\$ 3,020,877	\$ 2,987,024	\$ 2,923,626	\$ 3,110,064	6%
<b>Expenditures</b>					
Personnel	\$ 892,168	\$ 937,218	\$ 928,438	\$ 962,229	4%
Contractual Services	1,242,645	1,239,306	1,186,020	1,313,213	11%
Materials & Supplies	887,114	810,500	810,394	814,500	1%
Transfers Out	-	-	-	18,908	100%
<b>Total Expenditures</b>	\$ 3,021,927	\$ 2,987,024	\$ 2,924,852	\$ 3,108,850	6%
<b>Net Water Treatment Plant Operations</b>	\$ (1,050)	\$ -	\$ (1,226)	\$ 1,214	199%
			Actual Reserves on June 30, 2016	\$ -	
			Projected Reserves on June 30, 2017	\$ (1,226)	
			Projected Reserves on June 30, 2018	\$ (12)	

Water Treatment Plant Budget Summary



Water Treatment Plant Expenditures



# Water Treatment Plant Fund (WTP)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operations</b>					
<b>Charges For Services</b>					
Intergovernmental Reimbursements	\$ 2,994,425	\$ 2,958,387	\$ 2,894,989	\$ 3,081,427	6%
Administrative Fees	26,452	28,637	28,637	28,637	0%
<b>Total Charges For Services</b>	<b>\$ 3,020,877</b>	<b>\$ 2,987,024</b>	<b>\$ 2,923,626</b>	<b>\$ 3,110,064</b>	<b>6%</b>
<b>Total Operating Revenue</b>	<b>\$ 3,020,877</b>	<b>\$ 2,987,024</b>	<b>\$ 2,923,626</b>	<b>\$ 3,110,064</b>	<b>6%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 606,563	\$ 631,585	\$ 643,951	\$ 650,626	1%
Part Time	15,728	19,264	17,096	19,264	13%
Overtime	8,656	15,000	7,137	15,000	110%
<b>Total Salaries &amp; Wages</b>	<b>\$ 630,947</b>	<b>\$ 665,849</b>	<b>\$ 668,184</b>	<b>\$ 684,890</b>	<b>3%</b>
<b>Other Pay</b>					
Standby Time	\$ 6,360	\$ 7,425	\$ 7,034	\$ 7,552	7%
Disability Leave Buy-Back	7,065	9,513	6,337	10,024	58%
Other Allowances	5,700	6,000	5,750	6,000	4%
Clothing Allowance	300	1,000	585	800	37%
<b>Total Other Pay</b>	<b>\$ 19,425</b>	<b>\$ 23,938</b>	<b>\$ 19,706</b>	<b>\$ 24,376</b>	<b>24%</b>
<b>Benefits</b>					
Health Insurance	\$ 117,302	\$ 112,715	\$ 109,595	\$ 118,543	8%
Other Insurance Benefits	4,357	4,708	4,447	3,202	-28%
FICA/Medicare Tax	48,043	52,769	51,231	53,108	4%
Retirement Contributions	52,990	56,959	54,995	57,183	4%
Workers' Compensation	19,104	20,280	20,280	20,927	3%
<b>Total Benefits</b>	<b>\$ 241,796</b>	<b>\$ 247,431</b>	<b>\$ 240,548</b>	<b>\$ 252,963</b>	<b>5%</b>
<b>Total Personnel</b>	<b>\$ 892,168</b>	<b>\$ 937,218</b>	<b>\$ 928,438</b>	<b>\$ 962,229</b>	<b>4%</b>
<b>Contractual Services</b>					
Lab Services	\$ 55,137	\$ 66,500	\$ 38,500	\$ 66,500	73%
Sewer	234	250	211	250	18%
Refuse Collection	36,560	60,000	57,870	60,000	4%
Energy - Electricity	844,930	772,000	783,840	838,000	7%
Energy - Natural Gas	50,488	65,000	33,376	65,000	95%
Equipment Repairs	44,542	35,000	35,000	35,000	0%
Maintenance Agreements	24,957	42,814	42,814	51,314	20%
Insurance & Bonds	16,477	20,781	20,781	20,188	-3%
Telecommunications	2,660	3,486	1,679	3,486	108%
Postage/Shipping	590	850	210	850	305%
Advertising	556	800	726	800	10%
Printing / Reproduction	-	1,100	750	1,100	47%
Travel & Training	2,972	4,000	4,000	4,000	0%
Interdepartmental Charges	159,752	163,725	163,725	163,725	0%
Association Dues	916	1,000	621	1,000	61%
Laundry & Towel Service	1,874	2,000	1,917	2,000	4%
<b>Total Contractual Services</b>	<b>\$ 1,242,645</b>	<b>\$ 1,239,306</b>	<b>\$ 1,186,020</b>	<b>\$ 1,313,213</b>	<b>11%</b>

## Water Treatment Plant Fund (WTP)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Materials &amp; Supplies</b>					
Chemicals	\$ 830,939	\$ 750,000	\$ 750,000	\$ 750,000	0%
Other Materials & Supplies	30,663	28,500	33,181	30,500	-8%
Uniforms	494	1,000	500	1,000	100%
Water/Sewer Line Materials	929	7,000	5,000	7,000	40%
Instrumentation	5,428	7,000	6,605	7,000	6%
Booster/Lift Station Supplies	2,803	6,000	6,000	8,000	33%
Other Structures	10,912	8,000	4,744	8,000	69%
Vehicle Supplies	4,946	3,000	4,364	3,000	-31%
<b>Total Materials &amp; Supplies</b>	<b>\$ 887,114</b>	<b>\$ 810,500</b>	<b>\$ 810,394</b>	<b>\$ 814,500</b>	<b>1%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance Fund	\$ -	\$ -	\$ -	\$ 18,908	100%
<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,908</b>	<b>100%</b>
<b>Total Expenses</b>	<b>\$ 3,021,927</b>	<b>\$ 2,987,024</b>	<b>\$ 2,924,852</b>	<b>\$ 3,108,850</b>	<b>6%</b>
<b>Net Fund</b>	<b>\$ (1,050)</b>	<b>\$ -</b>	<b>\$ (1,226)</b>	<b>\$ 1,214</b>	<b>199%</b>

# Sewer Fund

## Income Statement

(Budget Basis)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 5,013,920	\$ 5,105,000	\$ 4,289,913	\$ 5,628,000	31%
Administration/Management Fees	237,096	246,910	246,910	246,910	0%
<b>Total Revenues</b>	<b>5,251,016</b>	<b>5,351,910</b>	<b>4,536,823</b>	<b>5,874,910</b>	<b>29%</b>
<b>Expenses</b>					
Personnel Services	540,686	681,448	618,158	708,675	15%
Contractual	3,957,033	4,313,344	3,902,129	4,494,474	15%
Materials & Supplies	30,202	37,535	27,345	40,115	47%
Programs and Projects	31,947	41,103	25,000	41,103	64%
Depreciation	479,000	479,000	479,000	479,000	0%
<b>Total Expenses</b>	<b>5,038,868</b>	<b>5,552,430</b>	<b>5,051,632</b>	<b>5,763,367</b>	<b>14%</b>
<b>Operating Income (Loss)</b>	<b>212,148</b>	<b>(200,520)</b>	<b>(514,809)</b>	<b>111,543</b>	<b>122%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	46,133	55,606	49,015	61,623	26%
Miscellaneous	166,827	10,000	7,554	10,000	32%
Gain/(Loss) on Sale of Investments	1,917	-	-	-	0%
<b>Total Revenues</b>	<b>214,877</b>	<b>65,606</b>	<b>56,569</b>	<b>71,623</b>	<b>27%</b>
<b>Expenses</b>					
Bad Debt	1,046	2,500	300	2,500	733%
Claims	-	1,000	700	1,000	43%
Transfers Out	-	-	-	14,361	100%
<b>Total Expenses</b>	<b>1,046</b>	<b>3,500</b>	<b>1,000</b>	<b>17,861</b>	<b>1686%</b>
<b>Non-operating Income (Loss)</b>	<b>213,831</b>	<b>62,106</b>	<b>55,569</b>	<b>53,762</b>	<b>-3%</b>
<b><u>Capital Activity</u></b>					
<b>Sources</b>					
System Development Fees	42,445	52,000	26,040	26,040	0%
<b>Total Sources</b>	<b>42,445</b>	<b>52,000</b>	<b>26,040</b>	<b>26,040</b>	<b>0%</b>
<b>Uses</b>					
New Capital	4,218	39,500	6,000	42,300	605%
Replacement Capital	588,756	2,168,706	2,168,706	636,500	-71%
<b>Total Uses</b>	<b>592,974</b>	<b>2,208,206</b>	<b>2,174,706</b>	<b>678,800</b>	<b>-69%</b>
<b>Capital Income (Loss)</b>	<b>(550,529)</b>	<b>(2,156,206)</b>	<b>(2,148,666)</b>	<b>(652,760)</b>	<b>70%</b>
<b>Net Income (Loss)</b>	<b>\$ (124,550)</b>	<b>\$ (2,294,620)</b>	<b>\$ (2,607,906)</b>	<b>\$ (487,455)</b>	<b>81%</b>
<b>Add Non-Cash Items</b>					
Depreciation	479,000	479,000	479,000	479,000	0%
<b>Net Income Excluding Non-Cash Items</b>	<b>\$ 354,450</b>	<b>\$ (1,815,620)</b>	<b>\$ (2,128,906)</b>	<b>\$ (8,455)</b>	<b>100%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Sanitary Sewer/Stormwater Mgr	1	1	1	1
Utility Supervisor II	-	1	1	1
Utility Worker I	-	-	2	-
Utility Worker II	6	6	2	4
Utility Worker III	-	-	2	2
<b>Total</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## Sewer Highlights

The FY18 operations budget is higher than the FY17 operations budget due to increase in Sewer charges of 18% and the reclassifications of two employees after completing certification work. The major capital expenditure for FY18 will be the \$600,000 sewer main rehabilitation project.

## Sewer Budget Summary

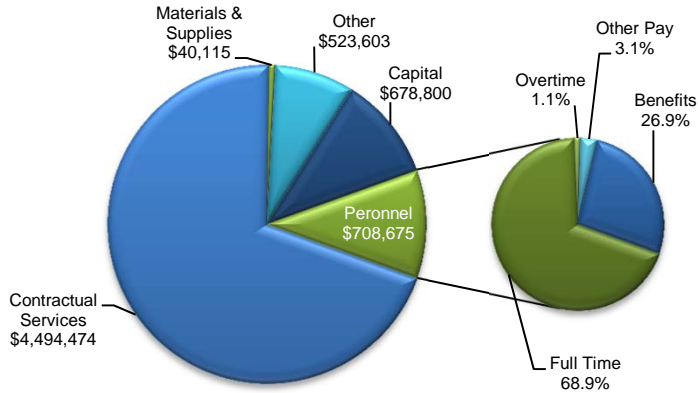
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 5,013,920	\$ 5,105,000	\$ 4,289,913	\$ 5,628,000	31%
Miscellaneous	451,973	312,516	303,479	318,533	5%
Transfer In	205,900	-	-	-	0%
System Development Charges	42,445	52,000	26,040	26,040	0%
<b>Total Revenues</b>	<b>\$ 5,714,238</b>	<b>\$ 5,469,516</b>	<b>\$ 4,619,432</b>	<b>\$ 5,972,573</b>	<b>29%</b>
<b>Expenditures</b>					
Personnel	\$ 540,686	\$ 681,448	\$ 618,158	\$ 708,675	15%
Contractual Services	3,957,033	4,313,344	3,902,129	4,494,474	15%
Materials & Supplies	30,202	37,535	27,345	40,115	47%
Other	717,893	523,603	505,000	523,603	4%
Capital	592,974	2,208,206	2,174,706	678,800	-69%
Transfers Out	-	-	-	14,361	100%
<b>Total Expenditures</b>	<b>\$ 5,838,788</b>	<b>\$ 7,764,136</b>	<b>\$ 7,227,338</b>	<b>\$ 6,460,028</b>	<b>-11%</b>
<b>Net Sewer Fund</b>	<b>\$ (124,550)</b>	<b>\$ (2,294,620)</b>	<b>\$ (2,607,906)</b>	<b>\$ (487,455)</b>	<b>81%</b>

Actual Reserves on June 30, 2016	\$ 5,681,323
Projected Reserves on June 30, 2017	\$ 3,552,417
Projected Reserves on June 30, 2018	\$ 3,543,962



# Sewer Fund

**Sewer Fund Budget Summary**



**Sewer Fund Expenditures**



## Sewer FY 2018 Capital Summary

Replacement Capital		New Capital	
Sewer Replacements	\$ 600,000	Oversizing Piping	\$ 35,000
Small Equipment and Projects	33,000	Small Equipment and Projects	7,300
Computer Replacements	3,500		
<b>Total</b>	<b>\$ 636,500</b>	<b>Total</b>	<b>\$ 42,300</b>

# Sewer Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operations</b>					
<b>Charges For Services</b>					
User Fees	\$ 5,013,920	\$ 5,105,000	\$ 4,289,913	\$ 5,628,000	31%
<b>Total Charges For Services</b>	<b>\$ 5,013,920</b>	<b>\$ 5,105,000</b>	<b>\$ 4,289,913</b>	<b>\$ 5,628,000</b>	<b>31%</b>
<b>Miscellaneous Revenue</b>					
Administrative Fees	\$ 237,096	\$ 246,910	\$ 246,910	\$ 246,910	0%
Interest	46,133	55,606	49,015	61,623	26%
Miscellaneous Revenue	166,827	10,000	7,554	10,000	32%
Amort on Investments	1,522	-	-	-	0%
Gain/(Loss) On Sale Of Invest.	395	-	-	-	0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 451,973</b>	<b>\$ 312,516</b>	<b>\$ 303,479</b>	<b>\$ 318,533</b>	<b>5%</b>
<b>Other</b>					
Transfer In	\$ 205,900	\$ -	\$ -	\$ -	0%
<b>Total Operating Revenue</b>	<b>\$ 5,671,793</b>	<b>\$ 5,417,516</b>	<b>\$ 4,593,392</b>	<b>\$ 5,946,533</b>	<b>29%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 369,993	\$ 457,684	\$ 426,492	\$ 487,947	14%
Overtime	6,522	10,000	5,952	8,000	34%
<b>Total Salaries &amp; Wages</b>	<b>\$ 376,515</b>	<b>\$ 467,684</b>	<b>\$ 432,444</b>	<b>\$ 495,947</b>	<b>15%</b>
<b>Other Pay</b>					
Standby Time	\$ 11,023	\$ 14,275	\$ 13,266	\$ 12,990	-2%
Disability Leave Buy-Back	-	2,406	1,533	4,237	176%
Accrued Leave Payoff	190	-	-	-	0%
Other Allowances	4,332	4,560	4,370	4,560	4%
Clothing Allowance	375	600	203	500	146%
<b>Total Other Pay</b>	<b>\$ 15,920</b>	<b>\$ 21,841</b>	<b>\$ 19,372</b>	<b>\$ 22,287</b>	<b>15%</b>
<b>Benefits</b>					
Health Insurance	\$ 68,541	\$ 95,221	\$ 76,667	\$ 90,036	17%
Other Insurance Benefits	2,663	3,574	4,515	2,514	-44%
FICA/Medicare Tax	28,698	37,449	33,392	39,648	19%
Retirement Contributions	32,490	41,286	37,375	42,954	15%
Workers' Compensation	15,859	14,393	14,393	15,289	6%
<b>Total Benefits</b>	<b>\$ 148,251</b>	<b>\$ 191,923</b>	<b>\$ 166,342</b>	<b>\$ 190,441</b>	<b>14%</b>
<b>Total Personnel</b>	<b>\$ 540,686</b>	<b>\$ 681,448</b>	<b>\$ 618,158</b>	<b>\$ 708,675</b>	<b>15%</b>

# Sewer Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	\$ 3,873	\$ 3,011	\$ 4,422	\$ 4,547	3%
Energy - Electricity	7,151	6,500	4,439	6,500	46%
Equipment Repairs	5,203	3,600	3,600	3,600	0%
Insurance & Bonds	21,089	13,159	13,159	12,680	-4%
Telecommunications	1,105	2,447	1,250	2,447	96%
Printing		1,000	1,246	1,000	-20%
Travel & Training	4,926	6,950	6,000	6,950	16%
Interdepartmental Services	330,416	322,046	322,047	511,160	59%
Admin/Mgmt Fees	243,091	212,502	212,502	-	-100%
Other Contractual	10,872	15,000	16,726	16,500	-1%
Association Dues	707	795	645	795	23%
Laundry & Towel Service	2,401	2,710	2,840	3,000	6%
Advertising	17,146	21,897	15,000	21,897	46%
Sewer	3,309,053	3,701,727	3,298,253	3,903,398	18%
<b>Total Contractual Services</b>	<b>\$ 3,957,033</b>	<b>\$ 4,313,344</b>	<b>\$ 3,902,129</b>	<b>\$ 4,494,474</b>	<b>15%</b>
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 9,366	\$ 9,935	\$ 8,150	\$ 11,515	41%
Water/Sewer Line Materials	3,737	5,000	4,500	6,000	33%
Engineering Supplies	255	500	500	500	0%
Booster/Lift Station Supplies	4,418	4,200	3,200	4,200	31%
Vehicle Supplies	470	900	995	900	-10%
Bulk Fuel	11,956	17,000	10,000	17,000	70%
<b>Total Material &amp; Supplies</b>	<b>\$ 30,202</b>	<b>\$ 37,535</b>	<b>\$ 27,345</b>	<b>\$ 40,115</b>	<b>47%</b>
<b>Other Expenses</b>					
Depreciation	\$ 479,000	\$ 479,000	\$ 479,000	\$ 479,000	0%
Programs and Projects	31,947	41,103	25,000	41,103	64%
Bad Debt	1,046	2,500	300	2,500	733%
PILT & Franchise Fees	205,900				
Claims	-	1,000	700	1,000	43%
<b>Total Other Expenses</b>	<b>\$ 717,893</b>	<b>\$ 523,603</b>	<b>\$ 505,000</b>	<b>\$ 523,603</b>	<b>4%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance Fund	\$ -	\$ -	\$ -	\$ 14,361	100%
<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,361</b>	<b>100%</b>
<b>Total Operating Expenses</b>	<b>\$ 5,245,814</b>	<b>\$ 5,555,930</b>	<b>\$ 5,052,632</b>	<b>\$ 5,781,228</b>	<b>14%</b>
<b>Operating Income (Loss)</b>	<b>\$ 425,979</b>	<b>\$ (138,414)</b>	<b>\$ (459,240)</b>	<b>\$ 165,305</b>	<b>136%</b>
<b>Capital</b>					
<b>Capital Charges</b>					
System Development Charges	\$ 42,445	\$ 52,000	\$ 26,040	\$ 26,040	0%
<b>Total Capital Charges</b>	<b>\$ 42,445</b>	<b>\$ 52,000</b>	<b>\$ 26,040</b>	<b>\$ 26,040</b>	<b>0%</b>
<b>Total Capital Revenue</b>	<b>\$ 42,445</b>	<b>\$ 52,000</b>	<b>\$ 26,040</b>	<b>\$ 26,040</b>	<b>0%</b>

# Sewer Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Capital Expenses</b>					
<b>Capital - New</b>					
Improve Other Than Buildings	\$ 340	\$ 35,000	\$ 1,500	\$ 35,000	2233%
Light Equipment	3,878	4,500	4,500	7,300	62%
<b>Total Capital - New</b>	<b>\$ 4,218</b>	<b>\$ 39,500</b>	<b>\$ 6,000</b>	<b>\$ 42,300</b>	<b>605%</b>
<b>Capital - Replacement</b>					
Improve Other Than Buildings	587,315	1,773,206	1,773,206	630,000	-64%
Light Equipment	-	3,000	3,000	3,000	0%
Heavy Equipment	-	390,000	390,000	-	-100%
Technologies	1,441	2,500	2,500	3,500	40%
<b>Total Capital - Replacement</b>	<b>\$ 588,756</b>	<b>\$ 2,168,706</b>	<b>\$ 2,168,706</b>	<b>\$ 636,500</b>	<b>-71%</b>
<b>Total Capital Expenses</b>	<b>\$ 592,974</b>	<b>\$ 2,208,206</b>	<b>\$ 2,174,706</b>	<b>\$ 678,800</b>	<b>-69%</b>
<b>Total Non-Operating Expenses</b>	<b>\$ 592,974</b>	<b>\$ 2,208,206</b>	<b>\$ 2,174,706</b>	<b>\$ 678,800</b>	<b>-69%</b>
<b>Net Capital</b>	<b>\$ (550,529)</b>	<b>\$ (2,156,206)</b>	<b>\$ (2,148,666)</b>	<b>\$ (652,760)</b>	<b>70%</b>
<b>Net Fund</b>	<b>\$ (124,550)</b>	<b>\$ (2,294,620)</b>	<b>\$ (2,607,906)</b>	<b>\$ (487,455)</b>	<b>81%</b>

# Wastewater Treatment Plant Fund (WWTP)

## Income Statement

(Budget Basis)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 4,298,099	\$ 4,796,574	\$ 4,251,025	\$ 4,970,131	17%
Administration/Management Fees	19,526	19,344	19,344	19,344	0%
<b>Total Revenues</b>	<b>4,317,625</b>	<b>4,815,918</b>	<b>4,270,369</b>	<b>4,989,475</b>	<b>17%</b>
<b>Expenses</b>					
Personnel Services	1,287,643	1,248,052	1,256,067	1,339,512	7%
Contractual	1,088,540	1,187,463	1,066,745	1,132,463	6%
Materials & Supplies	219,594	304,500	193,569	454,500	135%
Depreciation	750,000	750,000	750,000	750,000	0%
<b>Total Expenses</b>	<b>3,548,795</b>	<b>3,490,015</b>	<b>3,266,381</b>	<b>3,676,475</b>	<b>13%</b>
<b>Operating Income (Loss)</b>	<b>768,830</b>	<b>1,325,903</b>	<b>1,003,988</b>	<b>1,313,000</b>	<b>31%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	41,988	59,631	41,897	52,494	25%
Gain/(Loss) on Sale of Investments	270	-	-	-	0%
Miscellaneous	(6,894)	-	-	-	0%
<b>Total Revenues</b>	<b>35,364</b>	<b>59,631</b>	<b>41,897</b>	<b>52,494</b>	<b>25%</b>
<b>Expenses</b>					
Debt Service	499,821	514,556	511,584	527,076	3%
Interest Expense	190,895	172,727	172,624	160,207	-7%
Transfers Out	-	-	-	26,388	100%
<b>Total Expenses</b>	<b>690,716</b>	<b>687,283</b>	<b>684,208</b>	<b>713,671</b>	<b>4%</b>
<b>Non-operating Income (Loss)</b>	<b>(655,352)</b>	<b>(627,652)</b>	<b>(642,311)</b>	<b>(661,177)</b>	<b>3%</b>
<b><u>Capital Activity</u></b>					
<b>Sources</b>					
Capital Grants & Loans	837,794	2,599,925	1,075,213	2,010,000	87%
System Development Fees	105,051	140,000	50,015	72,000	44%
Transfers In	2,203,018	750,000	750,000	1,500,000	100%
<b>Total Sources</b>	<b>3,145,863</b>	<b>3,489,925</b>	<b>1,875,228</b>	<b>3,582,000</b>	<b>91%</b>
<b>Uses</b>					
New Capital	827,061	1,339,637	1,350,903	55,000	-96%
Replacement Capital	916,550	3,654,536	3,608,906	1,936,500	-46%
<b>Total Uses</b>	<b>1,743,611</b>	<b>4,994,173</b>	<b>4,959,809</b>	<b>1,991,500</b>	<b>-60%</b>
<b>Capital Income (Loss)</b>	<b>1,402,252</b>	<b>(1,504,248)</b>	<b>(3,084,581)</b>	<b>1,590,500</b>	<b>152%</b>
<b>Net Income (Loss)</b>	<b>\$ 1,515,730</b>	<b>\$ (805,997)</b>	<b>\$ (2,722,904)</b>	<b>\$ 2,242,323</b>	<b>182%</b>
<b>Add Non-Cash Items</b>					
Depreciation	750,000	750,000	750,000	750,000	0%
<b>Net Income Excluding Non-Cash Items</b>	<b>\$ 2,265,730</b>	<b>\$ (55,997)</b>	<b>\$ (1,972,904)</b>	<b>\$ 2,992,323</b>	<b>252%</b>

# Wastewater Treatment Plant Fund (WWTP)

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

## Wastewater Treatment Plant Staffing Summary

	FY 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
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	1	1	1	-
Wastewater Plant Operator III	2	-	-	1
Wastewater Plant Operator IV	2	4	4	4
<b>Total</b>	<b>15</b>	<b>15</b>	<b>14</b>	<b>15</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## Wastewater Treatment Plant (WWTP) Highlights

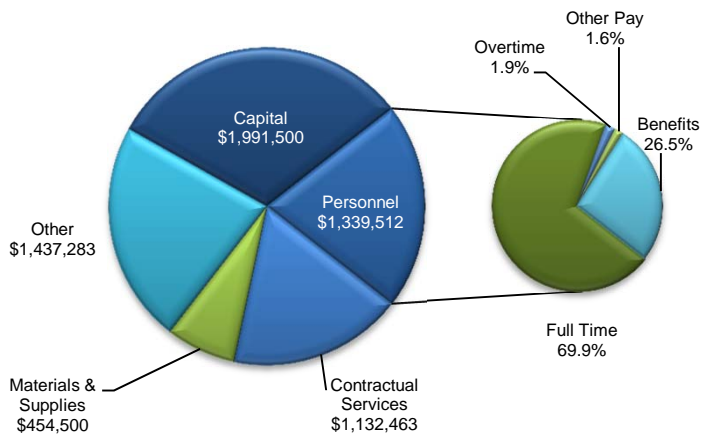
The FY18 operations budget is slightly higher than the FY17 operations budget as there are no additional FTEs but an anticipated reclassification as a result of certification. The Chemical account within the Material and Supply area will rise 194%. Capital projects for FY18 include the \$1.0M Motor Control Center Replacement Project. This, along with the Digester Boiler Replacement (\$300K) and some funding for Equipment Replacement, will be funded by 1%15. 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)

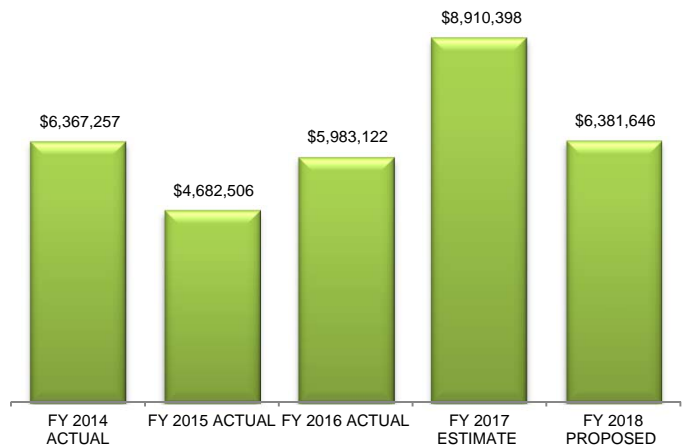
## Wastewater Treatment Plant Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 4,298,099	\$ 4,796,574	\$ 4,251,025	\$ 4,970,131	17%
Miscellaneous	54,890	78,975	61,241	71,838	17%
Capital Transfer In	2,203,018	750,000	750,000	1,500,000	100%
System Development Charges	105,051	140,000	50,015	72,000	44%
Grants & Loans	837,794	2,599,925	1,075,213	2,010,000	87%
<b>Total Revenues</b>	<b>\$ 7,498,852</b>	<b>\$ 8,365,474</b>	<b>\$ 6,187,494</b>	<b>\$ 8,623,969</b>	<b>39%</b>
<b>Expenditures</b>					
Personnel	\$ 1,287,643	\$ 1,248,052	\$ 1,256,067	\$ 1,339,512	7%
Contractual Services	1,088,540	1,187,463	1,066,745	1,132,463	6%
Materials & Supplies	219,594	304,500	193,569	454,500	135%
Other	1,643,734	1,437,283	1,434,208	1,437,283	0%
Capital	1,743,611	4,994,173	4,959,809	1,991,500	-60%
Transfers Out	-	-	-	26,388	100%
<b>Total Expenditures</b>	<b>\$ 5,983,122</b>	<b>\$ 9,171,471</b>	<b>\$ 8,910,398</b>	<b>\$ 6,381,646</b>	<b>-28%</b>
<b>Net Wastewater Treatment Plant Fund</b>	<b>\$ 1,515,730</b>	<b>\$ (805,997)</b>	<b>\$ (2,722,904)</b>	<b>\$ 2,242,323</b>	<b>182%</b>
			Actual Reserves on June 30, 2016	\$ 4,956,358	
			Projected Reserves on June 30, 2017	\$ 2,983,454	
			Projected Reserves on June 30, 2018	\$ 5,975,777	

Wastewater Treatment Plant Budget Summary



Wastewater Treatment Plant Expenditures



# Wastewater Treatment Plant Fund (WWTP)

## Wastewater Treatment Plant FY 2018 Capital Summary

Replacement Capital		New Capital	
Emergency Power Project	\$ 1,000,000	Selenium Control	\$ 50,000
Large Equipment and Projects	400,000	Small Equipment and Vehicles	5,000
Digester Boiler Replacement	300,000		
Small Equipment and Vehicles	169,000		-
Roof Replacements	60,000		
Computer Replacements	7,500		
<b>Total</b>	<b>\$ 1,936,500</b>		<b>\$ 55,000</b>



# Wastewater Treatment Plant Fund (WWTP)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Sump & Septic Waste Charges	\$ 371,073	\$ 407,000	\$ 304,347	\$ 360,000	18%
Intergovernmental User Charges	3,927,026	4,389,574	3,946,678	4,610,131	17%
<b>Total Charges For Services</b>	<b>\$ 4,298,099</b>	<b>\$ 4,796,574</b>	<b>\$ 4,251,025</b>	<b>\$ 4,970,131</b>	<b>17%</b>
<b>Miscellaneous Revenue</b>					
Administrative Fees	\$ 19,526	\$ 19,344	\$ 19,344	\$ 19,344	0%
Interest Income	41,988	59,631	41,897	52,494	25%
Gain/(Loss) On Sale of Assets	(7,952)				
Amort on Investments	1,058				
Gain/(Loss) On Investments	270	-	-	-	0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 54,890</b>	<b>\$ 78,975</b>	<b>\$ 61,241</b>	<b>\$ 71,838</b>	<b>17%</b>
<b>Total Operating Revenue</b>	<b>\$ 4,352,989</b>	<b>\$ 4,875,549</b>	<b>\$ 4,312,266</b>	<b>\$ 5,041,969</b>	<b>17%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 902,048	\$ 848,786	\$ 877,492	\$ 936,722	7%
Overtime	14,012	21,000	24,126	25,750	7%
<b>Total Salaries &amp; Wages</b>	<b>\$ 916,060</b>	<b>\$ 869,786</b>	<b>\$ 901,618</b>	<b>\$ 962,472</b>	<b>7%</b>
<b>Other Pay</b>					
Standby Time	\$ 6,249	\$ 6,599	\$ 7,658	\$ 6,768	-12%
Disability Leave Buy-Back	9,876	7,552	5,676	8,339	47%
Accrued Leave Payoff	22,147	11,605	5,803	-	-100%
Other Allowances	6,680	6,000	9,460	6,000	-37%
Clothing Allowance	537	1,000	395	800	103%
<b>Total Other Pay</b>	<b>\$ 45,489</b>	<b>\$ 32,756</b>	<b>\$ 28,992</b>	<b>\$ 21,907</b>	<b>-24%</b>
<b>Benefits</b>					
Health Insurance	\$ 147,201	\$ 168,014	\$ 150,638	\$ 165,435	10%
Other Insurance Benefits	5,926	6,510	5,800	4,763	-18%
FICA/Medicare Tax	70,574	69,046	68,717	75,303	10%
Retirement Contributions	76,001	76,635	74,997	81,824	9%
Workers' Compensation	26,392	25,305	25,305	27,808	10%
<b>Total Benefits</b>	<b>\$ 326,094</b>	<b>\$ 345,510</b>	<b>\$ 325,457</b>	<b>\$ 355,133</b>	<b>9%</b>
<b>Total Personnel</b>	<b>\$ 1,287,643</b>	<b>\$ 1,248,052</b>	<b>\$ 1,256,067</b>	<b>\$ 1,339,512</b>	<b>7%</b>

# Wastewater Treatment Plant Fund (WWTP)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Management	\$ 4,048	\$ 3,539	\$ 3,641	\$ 4,143	14%
Other Purchased Services	25,705	30,000	27,700	30,000	8%
Engineering Services	675	109,069	14,744	-	-100%
Refuse Collection	33,687	50,000	43,000	50,000	16%
Energy - Electricity	370,904	350,000	350,000	350,000	0%
Energy - Natural Gas	56,492	71,000	63,000	71,000	13%
Maintenance Agreements	15,664	19,000	17,000	18,400	8%
Insurance & Bonds	23,699	26,940	26,940	27,377	2%
Telecommunications	27,108	25,484	21,875	25,484	16%
Postage/Shipping	892	1,500	590	1,500	154%
Printing/Reproduction	-	1,500	1,200	1,500	25%
Travel & Training	5,006	7,500	7,100	7,500	6%
Interdepartmental Services	200,490	177,309	177,309	407,559	130%
Admin/Mgmt Fees	281,102	266,622	266,622	-	-100%
Other Contractual	35,769	40,000	40,000	130,000	225%
Laundry & Towel Service	7,299	8,000	6,024	8,000	33%
<b>Total Contractual Services</b>	<b>\$ 1,088,540</b>	<b>\$ 1,187,463</b>	<b>\$ 1,066,745</b>	<b>\$ 1,132,463</b>	<b>6%</b>
<b>Materials &amp; Supplies</b>					
Chemicals	\$ 92,481	\$ 115,000	\$ 90,000	\$ 265,000	194%
Other Materials & Supplies	113,300	138,500	82,301	138,500	68%
Instrumentation	5,487	25,000	6,000	25,000	317%
Booster/Lift Station Supplies	3,958	20,000	12,000	20,000	67%
Bulk Fuel	4,368	6,000	3,268	6,000	84%
<b>Total Materials &amp; Supplies</b>	<b>\$ 219,594</b>	<b>\$ 304,500</b>	<b>\$ 193,569</b>	<b>\$ 454,500</b>	<b>135%</b>
<b>Other Expenses</b>					
Debt Service - Principal Payments	\$ 499,821	\$ 514,556	\$ 511,584	\$ 527,076	3%
Interest Expense	190,895	172,727	172,624	160,207	-7%
PILT & Franchise Fees	203,018	-	-	-	0%
Depreciation	750,000	750,000	750,000	750,000	0%
<b>Total Other Expenses</b>	<b>\$ 1,643,734</b>	<b>\$ 1,437,283</b>	<b>\$ 1,434,208</b>	<b>\$ 1,437,283</b>	<b>0%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance Fund	\$ -	\$ -	\$ -	\$ 26,388	100%
<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,388</b>	<b>100%</b>
<b>Total Operating Expenses</b>	<b>\$ 4,239,511</b>	<b>\$ 4,177,298</b>	<b>\$ 3,950,589</b>	<b>\$ 4,390,146</b>	<b>11%</b>
<b>Operating Income (Loss)</b>	<b>\$ 113,478</b>	<b>\$ 698,251</b>	<b>\$ 361,677</b>	<b>\$ 651,823</b>	<b>80%</b>

# Wastewater Treatment Plant Fund (WWTP)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Capital Revenue</b>					
<b>Grants</b>					
State Grants Loans	\$ 837,794	\$ 2,599,925	\$ 1,075,213	\$ 2,010,000	87%
<b>Total Grants</b>	<b>\$ 837,794</b>	<b>\$ 2,599,925</b>	<b>\$ 1,075,213</b>	<b>\$ 2,010,000</b>	<b>87%</b>
<b>Development Charges</b>					
System Development Charges	\$ 105,051	\$ 140,000	\$ 50,015	\$ 72,000	44%
Transfer In - 1% #15	2,203,018	750,000	750,000	1,500,000	100%
<b>Total Development Charges</b>	<b>\$ 2,308,069</b>	<b>\$ 890,000</b>	<b>\$ 800,015</b>	<b>\$ 1,572,000</b>	<b>96%</b>
<b>Total Capital Revenue</b>	<b>\$ 3,145,863</b>	<b>\$ 3,489,925</b>	<b>\$ 1,875,228</b>	<b>\$ 3,582,000</b>	<b>91%</b>
<b>Capital Expenditures</b>					
<b>Capital - New</b>					
Improve Other Than Buildings	\$ 408,806	\$ 938,690	\$ 949,956	\$ -	-100%
Light Equipment	1,415	5,000	5,000	5,000	0%
Intangibles	416,840	395,947	395,947	50,000	-87%
<b>Total Capital - New</b>	<b>\$ 827,061</b>	<b>\$ 1,339,637</b>	<b>\$ 1,350,903</b>	<b>\$ 55,000</b>	<b>-96%</b>
<b>Capital - Replacement</b>					
Improve Other Than Buildings	\$ 708,740	\$ 3,416,406	\$ 3,416,406	\$ 1,684,000	-51%
Light Equipment	183,640	125,000	95,000	125,000	32%
Buildings	3,610	105,630	90,000	120,000	33%
Intangibles	11,540				
Technologies	9,020	7,500	7,500	7,500	0%
<b>Total Capital - Replacement</b>	<b>\$ 916,550</b>	<b>\$ 3,654,536</b>	<b>\$ 3,608,906</b>	<b>\$ 1,936,500</b>	<b>-46%</b>
<b>Total Capital Expenditures</b>	<b>\$ 1,743,611</b>	<b>\$ 4,994,173</b>	<b>\$ 4,959,809</b>	<b>\$ 1,991,500</b>	<b>-60%</b>
<b>Net Capital</b>	<b>\$ 1,402,252</b>	<b>\$ (1,504,248)</b>	<b>\$ (3,084,581)</b>	<b>\$ 1,590,500</b>	<b>152%</b>
<b>Net Fund</b>	<b>\$ 1,515,730</b>	<b>\$ (805,997)</b>	<b>\$ (2,722,904)</b>	<b>\$ 2,242,323</b>	<b>182%</b>

# Refuse Collection Fund

## Income Statement

(Budget Basis)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 6,039,994	\$ 6,188,330	\$ 6,267,251	\$ 6,312,948	1%
Administration/Management Fees	73,700	-	-	-	0%
Recycling Revenue	51,986	78,600	40,190	40,190	0%
<b>Total Revenues</b>	<b>6,165,680</b>	<b>6,266,930</b>	<b>6,307,441</b>	<b>6,353,138</b>	<b>1%</b>
<b>Expenses</b>					
Personnel Services	1,444,311	1,661,381	1,667,751	1,563,527	-6%
Contractual	3,097,904	3,060,179	3,052,512	3,036,410	-1%
Materials & Supplies	163,405	170,600	204,072	204,772	0%
Depreciation	648,000	698,700	698,700	721,500	3%
<b>Total Expenses</b>	<b>5,353,620</b>	<b>5,590,860</b>	<b>5,623,035</b>	<b>5,526,209</b>	<b>-2%</b>
<b>Operating Income (Loss)</b>	<b>812,060</b>	<b>676,070</b>	<b>684,406</b>	<b>826,929</b>	<b>21%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	30,534	34,769	35,032	44,042	26%
Gain/(Loss) on Sale of Investments	1,111	1,810	-	-	0%
Contributions	7,950	16,250	13,500	16,250	20%
Grants	-	-	-	-	0%
<b>Total Revenues</b>	<b>39,595</b>	<b>52,829</b>	<b>48,532</b>	<b>60,292</b>	<b>24%</b>
<b>Expenses</b>					
Keep Casper Beautiful	15,419	48,913	48,913	48,913	0%
Transfer Out	-	-	-	27,849	100%
<b>Total Expenses</b>	<b>245,791</b>	<b>48,913</b>	<b>48,913</b>	<b>76,762</b>	<b>57%</b>
<b>Non-operating Income (Loss)</b>	<b>(206,196)</b>	<b>3,916</b>	<b>(381)</b>	<b>(16,470)</b>	<b>4223%</b>
<b><u>Capital Activity</u></b>					
<b>Uses</b>					
New Capital	1,506,313	2,493,802	2,475,603	330,000	-87%
Replacement Capital	606,977	1,479,845	1,423,645	1,112,500	-22%
<b>Total Uses</b>	<b>2,113,290</b>	<b>3,973,647</b>	<b>3,899,248</b>	<b>1,442,500</b>	<b>-63%</b>
<b>Capital Income (Loss)</b>	<b>(1,882,918)</b>	<b>(3,973,647)</b>	<b>(3,899,248)</b>	<b>(1,442,500)</b>	<b>63%</b>
<b>Net Income (Loss)</b>	<b>\$ (1,277,054)</b>	<b>\$ (3,293,661)</b>	<b>\$ (3,215,223)</b>	<b>\$ (632,041)</b>	<b>80%</b>
<b>Add Non-Cash Items</b>					
Depreciation	648,000	698,700	698,700	721,500	3%
<b>Net Income Excluding Non-Cash Items</b>	<b>\$ (629,054)</b>	<b>\$ (2,594,961)</b>	<b>\$ (2,516,523)</b>	<b>\$ 89,459</b>	<b>104%</b>

# Refuse Collection Fund

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

## Refuse Collection Staffing Summary

	FY 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Administrative Assistant I	-	1	1	1
Administrative Assistant II	1	1	1	1
Community Services Coordinator	1	-	-	-
SW Collection Operator I	1	5	5	4
SW Collection Operator II	13	9	9	9
SW Collection Operator III	-	-	-	1
SW Ops/Maintenance Coordinator	1	1	1	1
SW Collection Supervisor	1	1	1	1
SW Superintendent	1	1	1	1
Municipal Worker I	1	1	-	-
Municipal Worker II	-	-	1	-
<b>Total</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>19</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 2,339</b>	<b>\$ 8,591</b>	<b>\$ 37,680</b>	<b>\$ 39,564</b>

## Refuse Collection Highlights

A Municipal Worker II position has been transferred to Balefill. This savings are partially offset by an increase in Bulk Fuel. Refuse Collection projects include trash truck and trash container replacements along with money for community recycling efforts.

# Refuse Collection Fund

## Refuse Collection Budget Summary

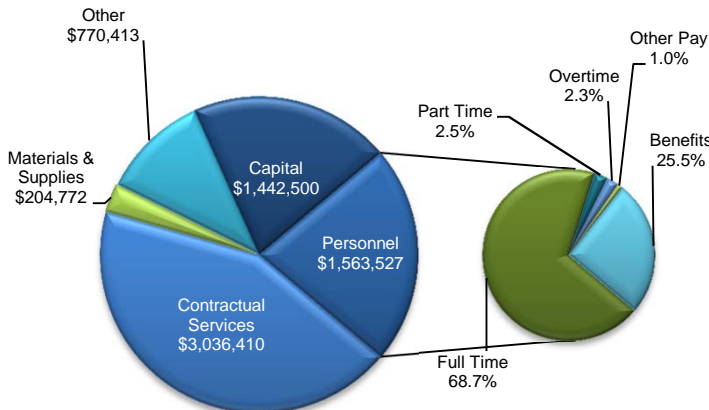
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 6,039,994	\$ 6,188,330	\$ 6,267,251	\$ 6,312,948	1%
Miscellaneous	165,281	131,429	88,722	100,482	13%
Transfer In	230,372	-	-	-	0%
<b>Total Revenues</b>	<b>\$ 6,435,647</b>	<b>\$ 6,319,759</b>	<b>\$ 6,355,973</b>	<b>\$ 6,413,430</b>	<b>1%</b>
<b>Expenditures</b>					
Personnel	\$ 1,444,311	\$ 1,661,381	\$ 1,667,751	\$ 1,563,527	-6%
Contractual Services	3,097,904	3,060,179	3,052,512	3,036,410	-1%
Materials & Supplies	163,405	170,600	204,072	204,772	0%
Other	893,791	747,613	747,613	770,413	3%
Capital	2,113,290	3,973,647	3,899,248	1,442,500	-63%
Transfer Out	-	-	-	27,849	100%
<b>Total Expenditures</b>	<b>\$ 7,712,701</b>	<b>\$ 9,613,420</b>	<b>\$ 9,571,196</b>	<b>\$ 7,045,471</b>	<b>-26%</b>
<b>Net Refuse Collection Fund</b>	<b>\$ (1,277,054)</b>	<b>\$ (3,293,661)</b>	<b>\$ (3,215,223)</b>	<b>\$ (632,041)</b>	<b>80%</b>

Actual Reserves on June 30, 2016 \$ 4,299,415

Projected Reserves on June 30, 2017 \$ 1,782,892

Projected Reserves on June 30, 2018 \$ 1,872,351

### Refuse Collection Budget Summary



### Refuse Collection Expenditures



# Refuse Collection Fund

## Refuse Collection FY 2018 Capital Summary

<b>Replacement Capital</b>		<b>New Capital</b>	
Front Load Truck Replacement	\$ 375,000	Community Recycling Improvement	\$ 265,000
Side Load Truck Replacement	280,000	Trash Containers	65,000
Rolloff Truck Replacement	200,000		
Crane Truck Replacement	150,000		
Trash Containers	80,000		
Zonar SW for 20 Trash Trucks	22,500		
Computer Replacement	2,500		
Misc. Technology	2,500		
<b>Total</b>	<b>\$ 1,112,500</b>	<b>Total</b>	<b>\$ 330,000</b>

# Refuse Collection Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Charges For Services</b>					
Commercial Charges	\$ 2,271,035	\$ 2,294,100	\$ 2,356,803	\$ 2,378,500	1%
Residential Charges	3,768,959	3,894,230	3,910,448	3,934,448	1%
<b>Total Charges For Services</b>	<b>\$ 6,039,994</b>	<b>\$ 6,188,330</b>	<b>\$ 6,267,251</b>	<b>\$ 6,312,948</b>	<b>1%</b>
<b>Miscellaneous Revenue</b>					
Recycle Revenue	\$ 51,986	\$ 78,600	\$ 40,190	\$ 40,190	0%
Interest On Investments	30,534	34,769	35,032	44,042	26%
Gain/(Loss) On Sale Of Investments	240	1,810	-	-	0%
Amort on Investments	871		-	-	0%
Contributions	7,950	16,250	13,500	16,250	20%
Admin/Mgmt Fees	73,700	-	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 165,281</b>	<b>\$ 131,429</b>	<b>\$ 88,722</b>	<b>\$ 100,482</b>	<b>13%</b>
<b>Transfers</b>					
Transfers In	\$ 230,372	\$ -	\$ -	\$ -	0%
<b>Total Transfers</b>	<b>\$ 230,372</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Operating Revenue</b>	<b>\$ 6,435,647</b>	<b>\$ 6,319,759</b>	<b>\$ 6,355,973</b>	<b>\$ 6,413,430</b>	<b>1%</b>
<b>Operating Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 995,185	\$ 1,089,991	\$ 1,110,032	\$ 1,074,154	-3%
Part Time	8,591	37,680	37,680	39,564	5%
Overtime	29,213	90,246	38,800	35,200	-9%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,032,989</b>	<b>\$ 1,217,917</b>	<b>\$ 1,186,512</b>	<b>\$ 1,148,918</b>	<b>-3%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 4,720	\$ 4,721	\$ 6,943	\$ 4,958	-29%
Standby	1,502	3,722	5,238	3,908	-25%
Accrued Leave Payoff	128	800	-	6,200	100%
Other Allowances	656	960	960	960	0%
<b>Total Other Pay</b>	<b>\$ 7,006</b>	<b>\$ 10,203</b>	<b>\$ 13,141</b>	<b>\$ 16,026</b>	<b>22%</b>



# Refuse Collection Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Benefits</b>					
Health Insurance	\$ 184,364	\$ 185,254	\$ 177,005	\$ 174,593	-1%
Other Insurance Benefits	7,920	8,765	8,424	5,682	-33%
FICA/Medicare Tax	80,723	91,732	88,907	89,198	0%
Retirement Contributions	93,574	107,987	157,859	94,116	-40%
Unemployment Compensation	5,121	3,722	500	500	0%
Workers' Compensation	31,977	34,301	34,301	33,392	-3%
Clothing Allowance	637	1,500	1,102	1,102	0%
<b>Total Benefits</b>	<b>\$ 404,316</b>	<b>\$ 433,261</b>	<b>\$ 468,098</b>	<b>\$ 398,583</b>	<b>-15%</b>
<b>Total Personnel</b>	<b>\$ 1,444,311</b>	<b>\$ 1,661,381</b>	<b>\$ 1,667,751</b>	<b>\$ 1,563,527</b>	<b>-6%</b>
<b>Contractual Services</b>					
Investment Fees	\$ 2,753	\$ 1,871	\$ 1,871	\$ 3,251	74%
Medical Testing Services	1,305	550	550	550	0%
Office Machine Repairs	250	250	250	250	0%
Insurance & Bonds	64,774	85,000	85,000	54,244	-36%
Telecommunications	545	600	240	240	0%
Postage/Shipping	165	2,200	953	2,200	131%
Advertising	176	1,550	1,550	1,550	0%
Printing/Reproduction	3,222	5,900	5,900	5,900	0%
Travel & Training	4,545	4,500	2,560	4,500	76%
Interdepartmental Services	621,236	672,580	672,580	859,811	28%
Admin/Mgmt Fees	256,583	181,204	181,204	-	-100%
Balefill	1,975,123	1,921,360	1,917,240	1,921,300	0%
Other Contractual	94,866	104,928	104,928	104,928	0%
Association Dues	275	586	586	586	0%
Recycling Services	72,086	77,100	77,100	77,100	0%
<b>Total Contractual Services</b>	<b>\$ 3,097,904</b>	<b>\$ 3,060,179</b>	<b>\$ 3,052,512</b>	<b>\$ 3,036,410</b>	<b>-1%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 571	\$ 1,300	\$ 1,300	\$ 1,300	0%
Operating Supplies	28,366	23,000	23,000	23,000	0%
Other Materials & Supplies	2,968	3,000	3,000	3,000	0%
Uniforms	2,854	3,500	2,800	3,500	25%
Safety Equipment/Supplies	2,524	3,500	3,500	3,500	0%
Small Tools & Supplies	445	1,000	1,000	1,000	0%
Bulk Fuel	125,677	135,300	169,472	169,472	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 163,405</b>	<b>\$ 170,600</b>	<b>\$ 204,072</b>	<b>\$ 204,772</b>	<b>0%</b>

# Refuse Collection Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Other Expenses</b>					
Depreciation	\$ 648,000	\$ 698,700	\$ 698,700	\$ 721,500	3%
Keep Casper Beautiful	15,419	48,913	48,913	48,913	0%
PILT & Franchise Fees	230,372	-	-	-	0%
<b>Total Other Expenses</b>	<b>\$ 893,791</b>	<b>\$ 747,613</b>	<b>\$ 747,613</b>	<b>\$ 770,413</b>	<b>3%</b>
<b>Transfer Out</b>					
Transfer Out-Health Insurance	\$ -	\$ -	\$ -	\$ 27,849	100%
<b>Total Transfer Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,849</b>	<b>100%</b>
<b>Capital</b>					
<b>Capital - New</b>					
Buildings	\$ 1,357,615	\$ 1,927,240	\$ 1,927,240	\$ -	-100%
Light Equipment	88,050	62,350	62,350	65,000	4%
Improvements Other Than Bldgs.	60,648	504,212	486,013	265,000	-45%
<b>Total Capital - New</b>	<b>\$ 1,506,313</b>	<b>\$ 2,493,802</b>	<b>\$ 2,475,603</b>	<b>\$ 330,000</b>	<b>-87%</b>
<b>Capital - Replacement</b>					
Improvements Other Than Bldgs.	\$ 302,916	\$ 200,000	\$ 200,000	\$ -	-100%
Light Equipment	71,518	80,000	80,000	80,000	0%
Heavy Equipment	228,067	1,195,345	1,139,145	1,005,000	-12%
Technologies	4,476	4,500	4,500	27,500	511%
<b>Total Capital - Replacement</b>	<b>\$ 606,977</b>	<b>\$ 1,479,845</b>	<b>\$ 1,423,645</b>	<b>\$ 1,112,500</b>	<b>-22%</b>
<b>Total Capital</b>	<b>\$ 2,113,290</b>	<b>\$ 3,973,647</b>	<b>\$ 3,899,248</b>	<b>\$ 1,442,500</b>	<b>-63%</b>
<b>Total Expenses</b>	<b>\$ 7,712,701</b>	<b>\$ 9,613,420</b>	<b>\$ 9,571,196</b>	<b>\$ 7,045,471</b>	<b>-26%</b>
<b>Net Fund</b>	<b>\$ (1,277,054)</b>	<b>\$ (3,293,661)</b>	<b>\$ (3,215,223)</b>	<b>\$ (632,041)</b>	<b>80%</b>

# Balefill Fund

## Income Statement

(Budget Basis)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 6,624,736	\$ 6,350,040	\$ 6,096,592	\$ 6,100,652	0%
Administration/Management Fees	202,699	120,000	120,000	120,000	0%
<b>Total Revenues</b>	<b>6,827,435</b>	<b>6,470,040</b>	<b>6,216,592</b>	<b>6,220,652</b>	<b>0%</b>
<b>Expenses</b>					
Personnel Services	1,687,560	1,605,737	1,617,921	1,735,157	7%
Contractual	1,643,825	1,820,846	1,752,183	1,660,606	-5%
Materials & Supplies	538,033	545,875	549,444	695,875	27%
PILT & Franchise Fees	271,490	-	-	-	0%
Depreciation	610,000	760,000	760,000	790,000	4%
Sales tax	1,500	900	2,132	2,132	0%
Landfill Closure/Post-closure	250,000	305,000	305,000	386,000	27%
<b>Total Expenses</b>	<b>5,002,408</b>	<b>5,038,358</b>	<b>4,986,680</b>	<b>5,269,770</b>	<b>6%</b>
<b>Operating Income (Loss)</b>	<b>1,825,027</b>	<b>1,431,682</b>	<b>1,229,912</b>	<b>950,882</b>	<b>-23%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Interest	51,973	72,892	60,344	81,134	34%
Miscellaneous	32,694	18,958	42,640	42,640	0%
<b>Total Revenues</b>	<b>84,667</b>	<b>91,850</b>	<b>102,984</b>	<b>123,774</b>	<b>20%</b>
<b>Expenses</b>					
Principal and Interest Payments	140,173	533,331	140,173	533,331	280%
Transfer Out				36,461	
<b>Total Expenses</b>	<b>140,173</b>	<b>533,331</b>	<b>140,173</b>	<b>569,792</b>	<b>306%</b>
<b>Non-operating Income (Loss)</b>	<b>(55,506)</b>	<b>(441,481)</b>	<b>(37,189)</b>	<b>(446,018)</b>	<b>1099%</b>
<b>Capital Activity</b>					
<b>Sources</b>					
Grants & Loans	222,343	2,200,000	2,350,000	6,554,813	179%
Transfers In	271,490	-	-	-	0%
<b>Total Sources</b>	<b>493,833</b>	<b>2,200,000</b>	<b>2,350,000</b>	<b>6,554,813</b>	<b>179%</b>
<b>Uses</b>					
New Capital	3,159,379	11,565,111	11,401,985	2,285,020	-80%
Replacement Capital	304,953	1,966,162	1,511,954	827,000	-45%
<b>Total Uses</b>	<b>3,464,332</b>	<b>13,531,273</b>	<b>12,913,939</b>	<b>3,112,020</b>	<b>-76%</b>
<b>Capital Income (Loss)</b>	<b>(2,970,499)</b>	<b>(11,331,273)</b>	<b>(10,563,939)</b>	<b>3,442,793</b>	<b>133%</b>
<b>Net Income (Loss)</b>	<b>\$ (1,200,978)</b>	<b>\$ (10,341,072)</b>	<b>\$ (9,371,216)</b>	<b>\$ 3,947,657</b>	<b>142%</b>
<b>Add Non-Cash Items</b>					
Depreciation	610,000	760,000	760,000	790,000	4%
Landfill Closure/Post-closure	250,000	305,000	305,000	386,000	27%
<b>Net Income Excluding Non-Cash Items</b>	<b>\$ (340,978)</b>	<b>\$ (9,276,072)</b>	<b>\$ (8,306,216)</b>	<b>\$ 5,123,657</b>	<b>162%</b>

# Balefill Fund

**Function:** To dispose of municipal solid waste.

## Balefill Staffing Summary

	FY 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Solid Waste Manager	1	1	1	1
Balefill Clerk II	2	2	2	2
Balefill Supervisor II	1	1	1	1
SW Processing Operator	5	5	5	-
Equipment Operator I	-	-	-	1
Equipment Operator II	5	6	3	7
Equipment Operator III	-	-	1	2
Municipal Worker I	1	1	1	1
Municipal Worker II	1	1	1	1
Plant Mechanic II	-	-	1	1
Special Waste Supervisor II	1	1	1	1
Special Waste Technician	1	1	1	1
Operations/Maintenance Coordinator	1	1	1	1
<b>Total</b>	19	20	19	20
<b>Part Time Employees (Budget)</b>	\$ 30,968	\$ 63,322	\$ 44,501	\$ 66,082

### Balefill Highlights

Balefill personnel will increase due to transfer of a Equipment Operator II position from Refuse and operating supplies will increase 32% due to baggage for waste in the bailing operation. This increase will be offset by decreases in Engineering and Other Contractual Services. Balefill has numerous capital projects including implementation of additional landfill litter collection fencing and improvements to the compost yard. The majority of construction related to a major capital project awarded last fiscal year is planned, including expansion of the baler building to accommodate an increase in garbage over the last 8 years. Balefill will also execute their standard capital equipment replacement plan.

# Balefill Fund

## Balefill Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 6,624,736	\$ 6,350,040	\$ 6,096,592	\$ 6,100,652	0%
Miscellaneous	287,366	211,850	222,984	243,774	9%
Transfer In	271,490	-	-	-	0%
Grants	222,343	2,200,000	2,350,000	6,554,813	179%
<b>Total Revenues</b>	<b>\$ 7,405,935</b>	<b>\$ 8,761,890</b>	<b>\$ 8,669,576</b>	<b>\$ 12,899,239</b>	<b>49%</b>
<b>Expenditures</b>					
Personnel	\$ 1,687,560	\$ 1,605,737	\$ 1,617,921	\$ 1,735,157	7%
Contractual Services	1,643,825	1,820,846	1,752,183	1,660,606	-5%
Materials & Supplies	538,033	545,875	549,444	695,875	27%
Other	1,273,163	1,599,231	1,207,305	1,711,463	42%
Capital	3,464,332	13,531,273	12,913,939	3,112,020	-76%
Transfer Out	-	-	-	36,461	100%
<b>Total Expenditures</b>	<b>\$ 8,606,913</b>	<b>\$ 19,102,962</b>	<b>\$ 18,040,792</b>	<b>\$ 8,951,582</b>	<b>-50%</b>
<b>Net Balefill Fund</b>	<b>\$ (1,200,978)</b>	<b>\$ (10,341,072)</b>	<b>\$ (9,371,216)</b>	<b>\$ 3,947,657</b>	<b>142%</b>

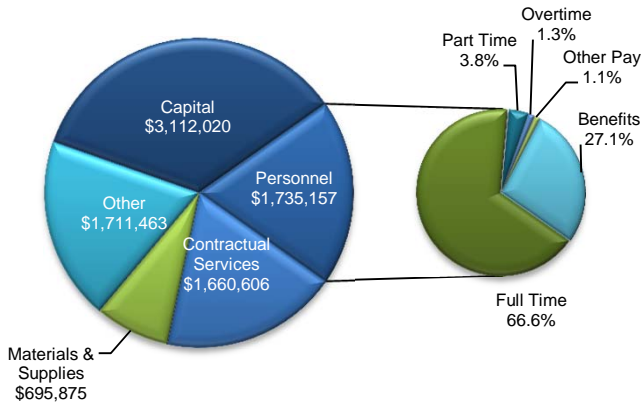
Actual Reserves on June 30, 2016 \$ 7,150,135

Projected Reserves on June 30, 2017 \$ (1,156,081)

Projected Reserves on June 30, 2018 \$ 2,791,576

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 2018 Capital Summary

Replacement Capital		New Capital	
Landfill Compactor Replacement	\$ 405,000	Unlined Landfill Groundwater Remediation	\$ 1,010,000
Ejection Rams Baler Building	200,000	Tire Shredder	450,000
Replace Excavator Tracks	85,000	HVAC Heating/Insulation Improvements	243,000
Filtration System for Baler	70,000	GPS SW/HW	170,000
Biosolids Equipment Storage Bldg	55,000	Landfill Litter Fence	154,520
Computer Replacements	6,000	Building Improvements	147,500
Radio Replacement	6,000	Design for Landfill Cell Closure #1	85,000
		Compost Yard Check in Gate	25,000
			-
<b>Total</b>	<b>\$ 827,000</b>	<b>Total</b>	<b>\$ 2,285,020</b>

# Balefill Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Charges For Services</b>					
Commercial Charges	\$ 595,954	\$ 575,800	\$ 581,940	\$ 586,000	1%
Residential Charges	1,515,738	1,483,460	1,470,400	1,470,400	0%
Private Commercial Charges	3,598,181	3,737,400	3,480,072	3,480,072	0%
Contaminated Soil	855,985	500,000	500,000	500,000	0%
Other Charges	58,878	53,380	64,180	64,180	0%
<b>Total Charges For Services</b>	<b>\$ 6,624,736</b>	<b>\$ 6,350,040</b>	<b>\$ 6,096,592</b>	<b>\$ 6,100,652</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Sales - Compost/Tarps/Woodchips	\$ 31,501	\$ 18,000	\$ 42,640	\$ 42,640	0%
Interest On Investments	51,973	72,892	60,344	81,134	34%
Gain/(Loss) On Sale Of Invest.	285	958	-	-	0%
Amort on Investments	908				
Admin/Mgmt Fees	202,699	120,000	120,000	120,000	0%
Transfers In	271,490	-	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 558,856</b>	<b>\$ 211,850</b>	<b>\$ 222,984</b>	<b>\$ 243,774</b>	<b>9%</b>
<b>Total Operating Revenue</b>	<b>\$ 7,183,592</b>	<b>\$ 6,561,890</b>	<b>\$ 6,319,576</b>	<b>\$ 6,344,426</b>	<b>0%</b>
<b>Operating Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 1,140,522	\$ 1,083,632	\$ 1,089,350	\$ 1,156,481	6%
Part Time	63,322	44,501	59,933	66,082	10%
Overtime	23,607	25,575	22,575	22,575	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,227,451</b>	<b>\$ 1,153,708</b>	<b>\$ 1,171,858</b>	<b>\$ 1,245,138</b>	<b>6%</b>
<b>Other Pay</b>					
Standby Time	\$ 4,495	\$ 3,722	\$ 5,312	\$ 3,908	-26%
Disability Leave Buy-Back	8,322	8,350	8,262	8,768	6%
Accrued Leave Payoff	9,249	5,560	-	-	0%
Other Allowances	7,365	7,020	7,020	7,020	0%
<b>Total Other Pay</b>	<b>\$ 29,431</b>	<b>\$ 24,652</b>	<b>\$ 20,594</b>	<b>\$ 19,696</b>	<b>-4%</b>
<b>Benefits</b>					
Health Insurance	\$ 194,238	\$ 193,786	\$ 203,838	\$ 228,590	12%
Other Insurance Benefits	8,266	8,467	7,955	5,981	-25%
FICA/Medicare Tax	93,438	90,250	87,738	96,854	10%
Retirement Contributions	97,946	96,286	92,202	99,749	8%
Unemployment Compensation	1,366	2,500	500	-	-100%
Workers' Compensation	34,515	34,688	32,336	37,349	16%
Clothing Allowance	909	1,400	900	1,800	100%
<b>Total Benefits</b>	<b>\$ 430,678</b>	<b>\$ 427,377</b>	<b>\$ 425,469</b>	<b>\$ 470,323</b>	<b>11%</b>
<b>Total Personnel</b>	<b>\$ 1,687,560</b>	<b>\$ 1,605,737</b>	<b>\$ 1,617,921</b>	<b>\$ 1,735,157</b>	<b>7%</b>

# Balefill Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	\$ 5,934	\$ 4,801	\$ 5,935	\$ 6,085	3%
Medical Testing Services	322	3,025	2,322	3,025	30%
Engineering Services	148,442	395,006	395,006	260,900	-34%
Other Testing	25,210	36,900	36,900	36,900	0%
Water	9,659	7,300	10,400	9,000	-13%
Energy - Electricity	123,685	117,200	71,100	117,200	65%
Energy - Natural Gas	20,763	45,800	39,900	39,900	0%
Alarm	5,007	2,250	2,940	2,940	0%
Equipment Rental	57,296	40,000	40,000	40,000	0%
Insurance & Bonds	45,985	48,606	48,606	59,565	23%
State Landfill Assurance Prg	6,605	5,600	6,600	6,600	0%
Telecommunications	9,247	10,400	4,540	4,540	0%
Radio	-	600	600	600	0%
Postage/Shipping	685	1,000	1,000	1,000	0%
Advertising	3,439	2,300	2,300	2,300	0%
Printing/Reproduction	3,194	2,500	2,500	2,500	0%
Travel & Training	7,810	7,415	7,415	7,415	0%
Interdepartmental Services	654,596	606,344	606,344	628,742	4%
Admin/Mgmt Fees	91,002	24,969	24,969	-	-100%
Other Contractual	423,560	457,236	441,200	429,800	-3%
Association Dues	1,384	1,594	1,606	1,594	-1%
<b>Total Contractual Services</b>	<b>\$ 1,643,825</b>	<b>\$ 1,820,846</b>	<b>\$ 1,752,183</b>	<b>\$ 1,660,606</b>	<b>-5%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 3,058	\$ 3,000	\$ 3,000	\$ 3,000	0%
Operating Supplies	336,749	282,210	328,600	432,210	32%
Other Materials & Supplies	2,821	3,600	3,600	3,600	0%
Uniforms	6,095	6,600	6,779	6,600	-3%
Safety Equipment/Supplies	15,802	13,900	13,900	13,900	0%
Cover Materials	-	12,000	12,000	12,000	0%
Building Supplies	1,957	2,500	2,500	2,500	0%
Infectious Waste Disposal Supplies	12,951	15,000	15,000	15,000	0%
Paint & Sign Supplies	148	5,600	5,600	5,600	0%
Small Tools & Supplies	1,484	1,465	1,465	1,465	0%
Bulk Fuel	156,968	200,000	157,000	200,000	27%
<b>Total Materials &amp; Supplies</b>	<b>\$ 538,033</b>	<b>\$ 545,875</b>	<b>\$ 549,444</b>	<b>\$ 695,875</b>	<b>27%</b>



# Balefill Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Other Expenses</b>					
Depreciation	\$ 610,000	\$ 760,000	\$ 760,000	\$ 790,000	4%
Landfill Closure/Post Closure Costs	250,000	305,000	305,000	386,000	27%
Principal Payments	103,773	344,208	103,773	344,208	232%
Interest Expense	36,400	189,123	36,400	189,123	420%
PILT & Franchise Fees	271,490	-	-	-	0%
Sales Tax	1,500	900	2,132	2,132	0%
<b>Total Other Expenses</b>	<b>\$ 1,273,163</b>	<b>\$ 1,599,231</b>	<b>\$ 1,207,305</b>	<b>\$ 1,711,463</b>	<b>42%</b>
<b>Transfer Out</b>					
Transfer Out-Health Insurance	\$ -	\$ -	\$ -	\$ 36,461	100%
<b>Total Transfer Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,461</b>	<b>100%</b>
<b>Total Operating Expenses</b>	<b>\$ 5,142,581</b>	<b>\$ 5,571,689</b>	<b>\$ 5,126,853</b>	<b>\$ 5,839,562</b>	<b>14%</b>
<b>Operating Income (Loss)</b>	<b>\$ 2,041,011</b>	<b>\$ 990,201</b>	<b>\$ 1,192,723</b>	<b>\$ 504,864</b>	<b>-58%</b>
<b>Capital Revenue</b>					
<b>Grants</b>					
State Grants/Loans	\$ 222,343	\$ 2,200,000	\$ 2,350,000	\$ 6,554,813	179%
<b>Total Grants</b>	<b>\$ 222,343</b>	<b>\$ 2,200,000</b>	<b>\$ 2,350,000</b>	<b>\$ 6,554,813</b>	<b>179%</b>
<b>Total Capital Revenue</b>	<b>\$ 222,343</b>	<b>\$ 2,200,000</b>	<b>\$ 2,350,000</b>	<b>\$ 6,554,813</b>	<b>179%</b>
<b>Capital Expenditures</b>					
<b>Capital - New</b>					
Buildings	\$ 451,378	\$ 5,972,622	\$ 5,972,622	\$ -	-100%
Light Equipment	21,964	102,500	102,500	-	-100%
Heavy Equipment	461,829	170,000	6,874	620,000	8919%
Improve Other Than Buildings	2,224,208	5,319,989	5,319,989	1,665,020	-69%
<b>Total Capital - New</b>	<b>\$ 3,159,379</b>	<b>\$ 11,565,111</b>	<b>\$ 11,401,985</b>	<b>\$ 2,285,020</b>	<b>-80%</b>
<b>Capital - Replacement</b>					
Light Equipment	\$ 113,482	\$ 162,565	\$ 162,565	\$ 6,000	-96%
Heavy Equipment	184,484	1,797,597	1,343,389	815,000	-39%
Technologies	6,987	6,000	6,000	6,000	0%
<b>Total Capital - Replacement</b>	<b>\$ 304,953</b>	<b>\$ 1,966,162</b>	<b>\$ 1,511,954</b>	<b>\$ 827,000</b>	<b>-45%</b>
<b>Total Capital Expenditures</b>	<b>\$ 3,464,332</b>	<b>\$ 13,531,273</b>	<b>\$ 12,913,939</b>	<b>\$ 3,112,020</b>	<b>-76%</b>
<b>Net Capital</b>	<b>\$ (3,241,989)</b>	<b>\$ (11,331,273)</b>	<b>\$ (10,563,939)</b>	<b>\$ 3,442,793</b>	<b>133%</b>
<b>Net Fund</b>	<b>\$ (1,200,978)</b>	<b>\$ (10,341,072)</b>	<b>\$ (9,371,216)</b>	<b>\$ 3,947,657</b>	<b>142%</b>

# 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 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 4,806,810	\$ 4,769,296	\$ 2,912,053	\$ 2,676,696	-8%
Miscellaneous	374,694	289,067	266,845	124,650	-53%
Transfer In	2,728,125	2,572,445	2,501,620	2,618,344	5%
<b>Total Revenues</b>	<b>\$ 7,909,629</b>	<b>\$ 7,630,808</b>	<b>\$ 5,680,518</b>	<b>\$ 5,419,690</b>	<b>-5%</b>
<b>Expenditures</b>					
Personnel	\$ 4,618,367	\$ 4,514,278	\$ 3,085,434	\$ 2,557,102	-17%
Contractual Services	2,350,361	2,276,980	2,532,648	2,321,346	-8%
Materials & Supplies	564,900	647,412	428,562	300,200	-30%
Other	4,779	4,750	4,838	4,750	-2%
Capital	31,461	40,250	13,690	22,650	65%
Transfer Out	-	-	-	29,178	100%
<b>Total Expenditures</b>	<b>\$ 7,569,868</b>	<b>\$ 7,483,670</b>	<b>\$ 6,065,172</b>	<b>\$ 5,235,226</b>	<b>-14%</b>
<b>Net All Leisure Enterprise Funds</b>	<b>\$ 339,761</b>	<b>\$ 147,138</b>	<b>\$ (384,654)</b>	<b>\$ 184,464</b>	<b>148%</b>

# Leisure Enterprise Funds

## Summary by Fund

### Leisure Enterprise Summary by Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Casper Events Center</b>					
Revenues	\$ 3,368,688	\$ 3,135,225	\$ 1,358,400	\$ 994,919	-27%
Expenditures	3,242,646	3,135,225	1,914,963	955,395	-50%
Net	126,042	-	(556,563)	39,524	107%
<b>Municipal Golf Course</b>					
Revenues	930,499	886,286	886,286	852,421	-4%
Expenditures	776,277	736,751	702,283	707,481	1%
Net	154,222	149,535	184,003	144,940	-21%
<b>Casper Recreation Center</b>					
Revenues	1,122,714	1,160,110	1,041,369	1,066,124	2%
Expenditures	1,074,752	1,160,110	1,041,369	1,066,124	2%
Net	47,962	-	-	-	0%
<b>Aquatics</b>					
Revenues	1,028,414	1,079,679	1,059,612	1,039,637	-2%
Expenditures	1,026,149	1,079,679	1,059,612	1,039,637	-2%
Net	2,265	-	-	-	0%
<b>Ice Arena</b>					
Revenues	599,739	539,700	558,527	591,647	6%
Expenditures	594,370	539,700	558,527	591,647	6%
Net	5,369	-	-	-	0%
<b>Hogadon</b>					
Revenues	859,575	829,808	776,324	874,942	13%
Expenditures	855,674	832,205	788,418	874,942	11%
Net	3,901	(2,397)	(12,094)	-	100%
<b>Revenues- All Leisure Enterprise</b>	7,909,629	7,630,808	5,680,518	5,419,690	-5%
<b>Expenditures- All Leisure Enterprise</b>	7,569,868	7,483,670	6,065,172	5,235,226	-14%
<b>Net All Leisure Enterprise</b>	\$ 339,761	\$ 147,138	\$ (384,654)	\$ 184,464	148%

## Casper Events Center Fund (CEC)

### Income Statement

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 2,173,198	\$ 2,139,600	\$ 314,694	\$ -	-100%
Administration/Management Fees	137,729	117,486	117,486	-	-100%
<b>Total Revenues</b>	<b>2,310,927</b>	<b>2,257,086</b>	<b>432,180</b>	<b>-</b>	<b>-100%</b>
<b>Expenses</b>					
Personnel Services	2,067,017	1,868,562	593,032	-	-100%
Contractual	860,109	894,351	1,187,291	955,395	-20%
Materials & Supplies	300,161	354,712	134,640	-	-100%
Depreciation	-	-	-	-	0%
Other	-	-	-	-	0%
<b>Total Expenses</b>	<b>3,227,287</b>	<b>3,117,625</b>	<b>1,914,963</b>	<b>955,395</b>	<b>-50%</b>
<b>Operating Income (Loss)</b>	<b>(916,360)</b>	<b>(860,539)</b>	<b>(1,482,783)</b>	<b>(955,395)</b>	<b>36%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	59	-	53	-	-100%
Miscellaneous	13,819	13,500	1,641	-	-100%
Transfers In	1,043,883	864,639	924,526	994,919	8%
<b>Total Revenues</b>	<b>1,057,761</b>	<b>878,139</b>	<b>926,220</b>	<b>994,919</b>	<b>7%</b>
<b>Non-operating Income (Loss)</b>	<b>1,057,761</b>	<b>878,139</b>	<b>926,220</b>	<b>994,919</b>	<b>7%</b>
<b>Uses</b>					
Capital	15,359	17,600	-	-	0%
<b>Total Uses</b>	<b>15,359</b>	<b>17,600</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital Income (Loss)</b>	<b>(15,359)</b>	<b>(17,600)</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net Income (Loss)</b>	<b>\$ 126,042</b>	<b>\$ -</b>	<b>\$ (556,563)</b>	<b>\$ 39,524</b>	<b>107%</b>

## 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Leisure Services Director	1	1	1	-
Events Center Manager	1	1	-	-
Administrative Support Tech	1	1	1	-
Administrative Assistant II	1	1	1	-
Audio Visual Technician	1	1	1	-
Box Office Supervisor II	1	1	1	-
Event Specialist	1	1	1	-
Food & Bev Superintendent	1	1	1	-
Asst Food & Beverage Superintendent	1	1	1	-
Maintenance Crew Leader	1	1	1	-
Maint & Technical Specialist	1	1	1	-
Marketing Promotions Specialist	1	1	1	-
Operations Supervisor II	1	1	1	-
Food Service Coordinator	1	1	-	-
<b>Total</b>	14	14	12	-

<b>Part Time Employees (Budget)</b>	\$ 598,135	\$ 842,952	\$ 725,133	\$ -
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### Casper Events Center (CEC) Highlights

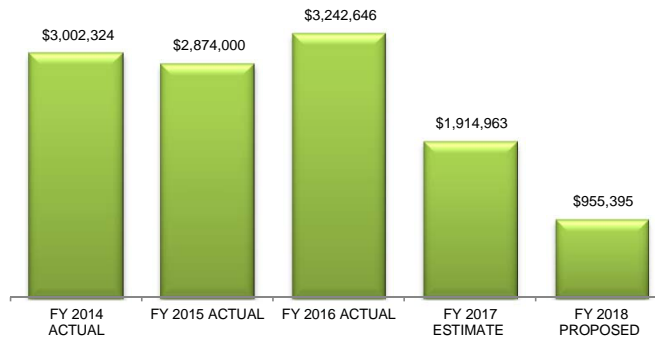
Spectra Venue Management currently manages the facility on behalf of the City for a fee and a percentage of any operational improvement over an established baseline. The City currently pays some utility charges on behalf of Spectra and this is subtracted from any payments made to Spectra.

# Casper Events Center Fund (CEC)

## Casper Events Center Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 2,173,198	\$ 2,139,600	\$ 314,694	\$ -	-100%
Miscellaneous	151,607	130,986	119,180	-	-100%
Transfer In	1,043,883	864,639	924,526	994,919	8%
<b>Total Revenues</b>	<b>\$ 3,368,688</b>	<b>\$ 3,135,225</b>	<b>\$ 1,358,400</b>	<b>\$ 994,919</b>	<b>-27%</b>
<b>Expenditures</b>					
Personnel	\$ 2,067,017	\$ 1,868,562	\$ 593,032	\$ -	-100%
Contractual Services	860,109	894,351	1,187,291	955,395	-20%
Materials & Supplies	300,161	354,712	134,640	-	-100%
Capital	15,359	17,600	-	-	0%
<b>Total Expenditures</b>	<b>\$ 3,242,646</b>	<b>\$ 3,135,225</b>	<b>\$ 1,914,963</b>	<b>\$ 955,395</b>	<b>-50%</b>
<b>Net Casper Events Center Fund</b>	<b>\$ 126,042</b>	<b>\$ -</b>	<b>\$ (556,563)</b>	<b>\$ 39,524</b>	<b>107%</b>
			Actual Reserves on June 30, 2016	\$ (557,461)	
			Projected Reserves on June 30, 2017	\$ (1,114,024)	
			Projected Reserves on June 30, 2018	\$ (1,074,500)	

## Casper Events Center Expenditures



## FY 2018 Capital Summary

Replacement Capital		New Capital	
Computer Replacement	\$ 17,600		
<b>Total</b>	<b>\$ 17,600</b>	<b>Total</b>	<b>\$ -</b>

# Casper Events Center Fund (CEC)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
ATM Fees	\$ 9,547	\$ 9,000	\$ 3,426	\$ -	-100%
Catering	244,640	330,000	43,808	-	-100%
Gratuities - Service Fee	35,057	36,000	6,972	-	-100%
Building Rental	257,512	250,000	41,710	-	-100%
Equipment Fees	64,430	55,000	11,278	-	-100%
Concessions	389,334	422,000	24,333	-	-100%
Alcohol Sales	237,118	250,000	26,529	-	-100%
Parking Income	89,203	130,000	10,607	-	-100%
Exhibitor Services	37,288	33,000	7,255	-	-100%
Service Fees	235,102	165,000	27,244	-	-100%
Reimbursable Wages	515,267	410,000	87,232	-	-100%
Lease Fees	58,700	49,600	24,300	-	-100%
<b>Total Charges For Services</b>	<b>\$ 2,173,198</b>	<b>\$ 2,139,600</b>	<b>\$ 314,694</b>	<b>\$ -</b>	<b>-100%</b>
<b>Miscellaneous</b>					
Interest on Investments	\$ 59	\$ -	\$ 53	\$ -	-100%
Administrative Fees	137,729	117,486	117,486	-	-100%
Unclassified Miscellaneous	13,819	13,500	1,641	-	-100%
<b>Total Miscellaneous</b>	<b>\$ 151,607</b>	<b>\$ 130,986</b>	<b>\$ 119,180</b>	<b>\$ -</b>	<b>-100%</b>
<b>Transfers</b>					
Transfers In	\$ 1,043,883	\$ 864,639	\$ 924,526	\$ 994,919	8%
<b>Total Transfers</b>	<b>\$ 1,043,883</b>	<b>\$ 864,639</b>	<b>\$ 924,526</b>	<b>\$ 994,919</b>	<b>8%</b>
<b>Total Revenue</b>	<b>\$ 3,368,688</b>	<b>\$ 3,135,225</b>	<b>\$ 1,358,400</b>	<b>\$ 994,919</b>	<b>-27%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 752,830	\$ 734,236	\$ 245,784	\$ -	-100%
Part Time	842,952	725,133	162,740	-	-100%
Overtime	23,658	26,104	5,268	-	-100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,619,440</b>	<b>\$ 1,485,473</b>	<b>\$ 413,792</b>	<b>\$ -</b>	<b>-100%</b>
<b>Other Pay</b>					
Supplemental Pay	\$ 55,686	\$ 32,420	\$ 11,840	\$ -	-100%
Disability Leave Buy-Back	9,154	7,879	2,051	-	-100%
Accrued Leave Payoff	17,479	17,046	48,553	-	-100%
Other Allowances	12,711	14,340	5,388	-	-100%
<b>Total Other Pay</b>	<b>\$ 95,030</b>	<b>\$ 71,685</b>	<b>\$ 67,832</b>	<b>\$ -</b>	<b>-100%</b>
<b>Benefits</b>					
Health Insurance	\$ 86,232	\$ 82,050	\$ 27,859	\$ -	-100%
Other Insurance Benefits	6,627	5,893	1,885	-	-100%
FICA/Medicare Tax	138,374	119,125	34,541	-	-100%
Retirement Contributions	83,835	70,123	27,328	-	-100%
Unemployment Compensation	8,646	7,400	5,512	-	-100%
Workers' Compensation	28,833	26,813	14,283	-	-100%
<b>Total Benefits</b>	<b>\$ 352,547</b>	<b>\$ 311,404</b>	<b>\$ 111,408</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Personnel</b>	<b>\$ 2,067,017</b>	<b>\$ 1,868,562</b>	<b>\$ 593,032</b>	<b>\$ -</b>	<b>-100%</b>



## Casper Events Center Fund (CEC)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Water	\$ 25,605	\$ 22,660	\$ 23,446	\$ -	-100%
Refuse Collection	4,990	4,550	2,246	-	-100%
Energy - Electricity	245,743	208,060	60,987	-	-100%
Energy - Natural Gas	38,678	45,400	9,891	-	-100%
Equipment Repairs	13,413	14,500	985	-	-100%
Maintenance Agreements	121,822	126,400	84,233	-	-100%
Insurance & Bonds	56,452	57,416	57,416	59,040	3%
Telecommunications	16,568	15,500	14,533	-	-100%
Postage/Shipping	1,756	1,500	205	-	-100%
Advertising	8,339	10,350	6,312	-	-100%
Printing/Reproduction	9,650	10,000	3,221	-	-100%
Travel & Training	5,572	4,800	-	-	0%
Interdepartmental Services	32,412	32,770	32,770	31,436	-4%
Admin Fees	12,843	-	-	-	0%
Other Contractual	157,327	252,045	834,975	864,919	4%
Association Dues	45	900	795	-	-100%
Credit Card Service Charges	108,894	87,500	25,445	-	-100%
Production Service	-	-	29,831	-	-100%
<b>Total Contractual Services</b>	<b>\$ 860,109</b>	<b>\$ 894,351</b>	<b>\$ 1,187,291</b>	<b>\$ 955,395</b>	<b>-20%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 6,082	\$ 6,600	\$ 1,554	\$ -	-100%
Catering Supplies	105,216	130,000	42,345	-	-100%
Other Materials & Supplies	1,481	800	-	-	0%
Uniforms	2,500	2,500	-	-	0%
Safety Equipment/Supplies	7,122	2,800	327	-	-100%
Alcohol Supplies	54,146	62,812	37,391	-	-100%
Building Supplies	31,531	30,000	6,819	-	-100%
Concession Supplies	90,538	117,000	45,962	-	-100%
Bulk Fuel	1,545	2,200	242	-	-100%
<b>Total Materials &amp; Supplies</b>	<b>\$ 300,161</b>	<b>\$ 354,712</b>	<b>\$ 134,640</b>	<b>\$ -</b>	<b>-100%</b>
<b>Capital</b>					
<b>Capital New</b>					
Technologies	\$ 15,359	\$ 17,600	\$ -	\$ -	0%
<b>Total Capital New</b>	<b>\$ 15,359</b>	<b>\$ 17,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Capital</b>	<b>\$ 15,359</b>	<b>\$ 17,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$ 3,242,646</b>	<b>\$ 3,135,225</b>	<b>\$ 1,914,963</b>	<b>\$ 955,395</b>	<b>-50%</b>
<b>Net Fund</b>	<b>\$ 126,042</b>	<b>\$ -</b>	<b>\$ (556,563)</b>	<b>\$ 39,524</b>	<b>107%</b>

# Municipal Golf Course Fund

## Income Statement

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 827,695	\$ 839,921	\$ 839,921	\$ 839,921	0%
Administration/Management Fees	61,225	33,865	33,865	-	-100%
<b>Total Revenues</b>	<b>922,308</b>	<b>873,786</b>	<b>873,786</b>	<b>839,921</b>	<b>-4%</b>
<b>Expenses</b>					
Personnel Services	366,926	308,777	279,509	299,224	7%
Contractual	336,779	339,474	334,274	315,941	-5%
Materials & Supplies	68,934	83,500	83,500	83,500	0%
Transfers Out	-	-	-	3,816	100%
<b>Total Expenses</b>	<b>772,639</b>	<b>731,751</b>	<b>697,283</b>	<b>702,481</b>	<b>1%</b>
<b>Operating Income (Loss)</b>	<b>149,669</b>	<b>142,035</b>	<b>176,503</b>	<b>137,440</b>	<b>-22%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Miscellaneous	8,191	12,500	12,500	12,500	0%
<b>Total Revenues</b>	<b>8,191</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>0%</b>
<b>Non-operating Income (Loss)</b>	<b>8,191</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>0%</b>
<b><u>Capital Activity</u></b>					
<b>Uses</b>					
Replacement Capital	3,638	5,000	5,000	5,000	0%
<b>Total Uses</b>	<b>3,638</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0%</b>
<b>Capital Income (Loss)</b>	<b>(3,638)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>0%</b>
<b>Net Income (Loss)</b>	<b>\$ 154,222</b>	<b>\$ 149,535</b>	<b>\$ 184,003</b>	<b>\$ 144,940</b>	<b>-21%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Special Facilities Manager	1	1	-	-
Golf Course Superintendent	1	1	1	1
Golf Course Assistant Superintendent	1	1	-	-
Golf Course Mechanic	1	1	1	1
Municipal Worker II	-	-	-	1
Irrigation Worker	1	1	1	-
<b>Total</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>3</b>

**Part Time Employees (Budget)**                    \$    79,947    \$    69,712    \$    64,500    \$    64,500

## 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 2018 golf season. A reclassification of a Irrigation Worker to a Municipal Worker II position will increase personnel costs slightly over the FY17 estimate.

## Golf Course Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 827,695	\$ 839,921	\$ 839,921	\$ 839,921	0%
Miscellaneous	69,416	46,365	46,365	12,500	-73%
<b>Total Revenues</b>	<b>\$ 930,499</b>	<b>\$ 886,286</b>	<b>\$ 886,286</b>	<b>\$ 852,421</b>	<b>-4%</b>
<b>Expenditures</b>					
Personnel	\$ 366,926	\$ 308,777	\$ 279,509	\$ 299,224	7%
Contractual Services	336,779	339,474	334,274	315,941	-5%
Materials & Supplies	68,934	83,500	83,500	83,500	0%
Capital	3,638	5,000	5,000	5,000	0%
Transfers Out	-	-	-	3,816	100%
<b>Total Expenditures</b>	<b>\$ 776,277</b>	<b>\$ 736,751</b>	<b>\$ 702,283</b>	<b>\$ 707,481</b>	<b>1%</b>
<b>Net Golf Course Fund</b>	<b>\$ 154,222</b>	<b>\$ 149,535</b>	<b>\$ 184,003</b>	<b>\$ 144,940</b>	<b>-21%</b>

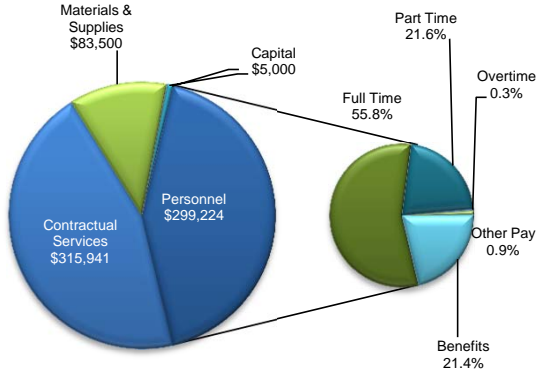
Actual Reserves on June 30, 2016    \$    (87,670)

Projected Reserves on June 30, 2017    \$    96,333

Projected Reserves on June 30, 2018    \$    241,273

# Municipal Golf Course Fund

**Golf Course Budget Summary**



**Golf Course Expenditures**



## Municipal Golf Course FY 2018 Capital Summary

Replacement Capital		New Capital	
Green Cover Replacement	\$ 5,000		
<b>Total</b>	<b>\$ 5,000</b>	<b>Total</b>	<b>\$ -</b>

# Municipal Golf Course Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Charges For Services</b>					
Golf Cart Rental	\$ 225,870	\$ 230,000	\$ 230,000	\$ 230,000	0%
Season Passes	283,316	280,000	280,000	280,000	0%
Green Fees	318,509	329,921	329,921	329,921	0%
<b>Total Charges For Services</b>	<b>\$ 827,695</b>	<b>\$ 839,921</b>	<b>\$ 839,921</b>	<b>\$ 839,921</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Administrative Fees	\$ 61,225	\$ 33,865	\$ 33,865	\$ -	-100%
Building Rental	8,191	11,500	11,500	11,500	0%
Miscellaneous Revenue	-	1,000	1,000	1,000	0%
<b>Total Miscellaneous</b>	<b>\$ 69,416</b>	<b>\$ 46,365</b>	<b>\$ 46,365</b>	<b>\$ 12,500</b>	<b>-73%</b>
<b>Transfer In</b>					
Transfer In	\$ 33,388	\$ -	\$ -	\$ -	0%
<b>Total Transfer In</b>	<b>\$ 33,388</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Operating Revenue</b>	<b>\$ 930,499</b>	<b>\$ 886,286</b>	<b>\$ 886,286</b>	<b>\$ 852,421</b>	<b>-4%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 138,787	\$ 158,182	\$ 160,079	\$ 166,977	4%
Part Time	69,712	64,500	49,576	64,500	30%
Overtime	71	2,371	-	1,000	100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 208,570</b>	<b>\$ 225,053</b>	<b>\$ 209,655</b>	<b>\$ 232,477</b>	<b>11%</b>
<b>Other Pay</b>					
Supplemental Pay	\$ 18,667	\$ -	\$ -	\$ -	0%
Disability Leave Buy-Back	2,282	2,000	1,554	2,000	29%
Accrued Leave Pay-off	26,150	10,017	5,009	-	-100%
Clothing Allowance	-	-	-	300	100%
Other Allowances	4,152	4,560	480	480	0%
<b>Total Other Pay</b>	<b>\$ 51,251</b>	<b>\$ 16,577</b>	<b>\$ 7,043</b>	<b>\$ 2,780</b>	<b>-61%</b>
<b>Benefits</b>					
Health Insurance	\$ 38,812	\$ 25,724	\$ 25,454	\$ 23,922	-6%
Other Insurance Benefits	1,956	1,274	1,201	880	-27%
FICA/Medicare Tax	30,414	18,485	16,028	17,997	12%
Retirement Contributions	23,993	14,383	13,347	14,228	7%
Unemployment Compensation	850	1,000	500	-	-100%
Workers' Compensation	11,080	6,281	6,281	6,940	10%
<b>Total Benefits</b>	<b>\$ 107,105</b>	<b>\$ 67,147</b>	<b>\$ 62,811</b>	<b>\$ 63,967</b>	<b>2%</b>
<b>Total Personnel</b>	<b>\$ 366,926</b>	<b>\$ 308,777</b>	<b>\$ 279,509</b>	<b>\$ 299,224</b>	<b>7%</b>
<b>Contractual Services</b>					
Contractual Supervisors	\$ 123,499	\$ 125,000	\$ 125,000	\$ 125,000	0%
Water	15,756	32,960	32,960	32,960	0%
Energy - Electricity	56,312	41,200	41,000	41,200	0%
Energy - Natural Gas	2,995	1,545	1,545	1,545	0%
Insurance & Bonds	13,016	15,564	15,564	15,912	2%
Telecommunications	2,357	2,500	2,500	2,500	0%
Advertising	14,702	15,000	10,000	15,000	50%
Travel & Training	570	3,500	3,500	4,400	26%
Interdepartmental Services	40,853	42,958	42,958	50,424	17%
Admin/Mgmt Fees	34,664	31,347	31,347	-	-100%
Other Contractual	16,983	14,000	14,000	14,000	0%
Association Dues	190	900	900	-	-100%
Credit Card Service Charges	14,882	13,000	13,000	13,000	0%
<b>Total Contractual Services</b>	<b>\$ 336,779</b>	<b>\$ 339,474</b>	<b>\$ 334,274</b>	<b>\$ 315,941</b>	<b>-5%</b>

## Municipal Golf Course Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 329	\$ 400	\$ 400	\$ -	-100%
Operating Supplies	908	400	400	-	-100%
Safety Equipment/Supplies	139	200	200	200	0%
Golf Course Supplies	5,181	4,000	4,000	5,800	45%
Landscape Maintenance Supplies	34,520	43,500	43,500	51,500	18%
Irrigation Supplies	8,736	8,000	8,000	-	-100%
Small Tools & Supplies	873	1,000	1,000	-	-100%
Bulk Fuel	18,248	26,000	26,000	26,000	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 68,934</b>	<b>\$ 83,500</b>	<b>\$ 83,500</b>	<b>\$ 83,500</b>	<b>0%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance	\$ -	\$ -	\$ -	\$ 3,816	100%
<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,816</b>	<b>100%</b>
<b>Capital - Replacement</b>					
Light Equipment	\$ 3,638	\$ 5,000	\$ 5,000	\$ 5,000	0%
<b>Total Capital - Replacement</b>	<b>\$ 3,638</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0%</b>
<b>Total Capital</b>	<b>\$ 3,638</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$ 776,277</b>	<b>\$ 736,751</b>	<b>\$ 702,283</b>	<b>\$ 707,481</b>	<b>1%</b>
<b>Net Fund</b>	<b>\$ 154,222</b>	<b>\$ 149,535</b>	<b>\$ 184,003</b>	<b>\$ 144,940</b>	<b>-21%</b>

# Casper Recreation Center Fund

## Income Statement

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 517,334	\$ 563,050	\$ 553,050	\$ 565,950	2%
<b>Total Revenues</b>	517,334	563,050	553,050	565,950	2%
<b>Expenses</b>					
Personnel Services	813,741	923,862	808,167	812,262	1%
Contractual	221,863	193,538	193,172	202,764	5%
Materials & Supplies	37,506	37,300	37,100	37,150	0%
Debt Service & Interest	91	160	160	160	0%
Transfers Out	-	-	-	8,538	100%
<b>Total Expenses</b>	1,073,201	1,154,860	1,038,599	1,060,874	2%
<b>Operating Income (Loss)</b>	(555,867)	(591,810)	(485,549)	(494,924)	2%
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Transfers In	605,380	597,060	488,319	500,174	2%
<b>Total Revenues</b>	605,380	597,060	488,319	500,174	2%
<b>Non-operating Income (Loss)</b>	605,380	597,060	488,319	500,174	2%
<b><u>Capital Activity</u></b>					
Replacement Capital	1,551	5,250	2,770	5,250	90%
<b>Total Uses</b>	1,551	5,250	2,770	5,250	90%
<b>Capital Income (Loss)</b>	(1,551)	(5,250)	(2,770)	(5,250)	90%
<b>Net Income (Loss)</b>	\$ 47,962	\$ -	\$ -	\$ -	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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Recreation Manager	1	1	1	1
Recreation Supervisor II	2	2	2	1
Administrative Support Tech	1	1	1	1
Custodial Maintenance Worker I	1	1	1	-
Custodial Maintenance Worker II	1	1	1	1
Recreation Coordinator	2	2	2	2
<b>Total</b>	8	8	8	6
<b>Part Time Employees (Budget)</b>	\$ 256,046	\$ 247,705	\$ 273,418	\$ 287,618

### Casper Recreation Center Highlights

Personnel costs have decreased with the elimination of two positions. This decrease is partially offset by an increase to Other Contractual spending.

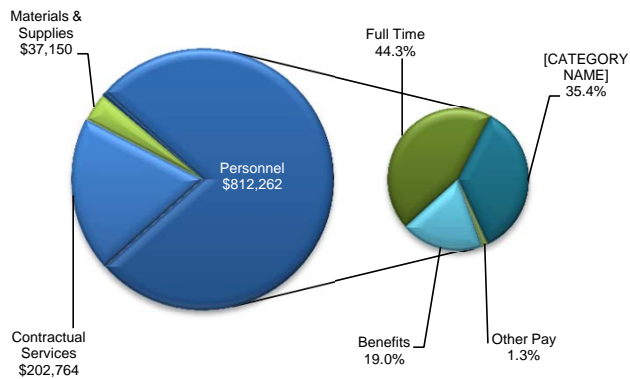


# Casper Recreation Center Fund

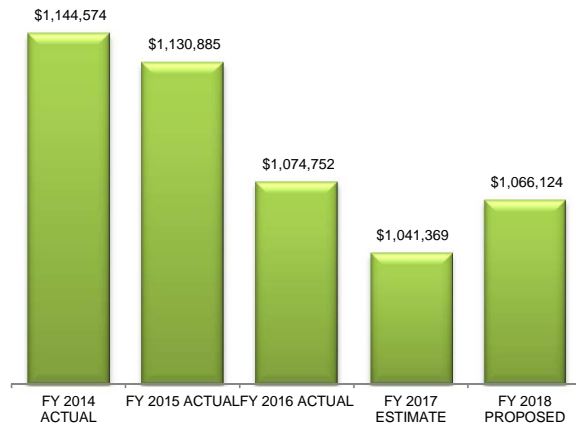
## Casper Recreation Center Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 517,334	\$ 563,050	\$ 553,050	\$ 565,950	2%
Transfers In	605,380	597,060	488,319	500,174	2%
<b>Total Revenues</b>	<b>\$ 1,122,714</b>	<b>\$ 1,160,110</b>	<b>\$ 1,041,369</b>	<b>\$ 1,066,124</b>	<b>2%</b>
<b>Expenditures</b>					
Personnel	\$ 813,741	\$ 923,862	\$ 808,167	\$ 812,262	1%
Contractual Services	221,863	193,538	193,172	202,764	5%
Materials & Supplies	37,506	37,300	37,100	37,150	0%
Other	91	160	160	160	0%
Capital	1,551	5,250	2,770	5,250	90%
Transfer Out	-	-	-	8,538	100%
<b>Total Expenditures</b>	<b>\$ 1,074,752</b>	<b>\$ 1,160,110</b>	<b>\$ 1,041,369</b>	<b>\$ 1,066,124</b>	<b>2%</b>
<b>Net Casper Recreation Center Fund</b>	<b>\$ 47,962</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
			Actual Reserves on June 30, 2016	\$ 56,518	
			Projected Reserves on June 30, 2017	\$ 56,518	
			Projected Reserves on June 30, 2018	\$ 56,518	

Recreation Center Budget Summary



Recreation Center Expenditures



## Casper Recreation Center FY 2018 Capital Summary

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

# Casper Recreation Center Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Charges For Services</b>					
Recreation Passes	\$ 72,387	\$ 62,000	\$ 69,000	\$ 62,000	-10%
Classes	250,110	292,000	283,000	292,000	3%
Locker Rental	4,329	5,000	4,400	5,000	14%
Room Rental	28,100	37,000	31,000	37,000	19%
Towel Rental	1,337	1,500	1,200	1,500	25%
Equipment Fees	216	500	250	500	100%
League User Fees	42,953	46,750	40,000	40,000	0%
Pro Shop Sales	1,920	3,250	1,900	3,250	71%
Foundation Contribution	9,807	10,000	12,000	21,150	76%
Concessions	6,862	7,250	6,800	7,250	7%
Ball Field User Fees	55,578	62,000	59,000	55,000	-7%
Admissions	32,483	35,000	35,000	35,000	0%
Tennis Court User Fees	481	800	450	800	78%
Other Charges	10,771	-	9,050	5,500	-39%
<b>Total Charges For Services</b>	<b>\$ 517,334</b>	<b>\$ 563,050</b>	<b>\$ 553,050</b>	<b>\$ 565,950</b>	<b>2%</b>
<b>Transfers</b>					
Transfers In	\$ 605,380	\$ 597,060	\$ 488,319	\$ 500,174	2%
<b>Total Transfers</b>	<b>\$ 605,380</b>	<b>\$ 597,060</b>	<b>\$ 488,319</b>	<b>\$ 500,174</b>	<b>2%</b>
<b>Total Operating Revenue</b>	<b>\$ 1,122,714</b>	<b>\$ 1,160,110</b>	<b>\$ 1,041,369</b>	<b>\$ 1,066,124</b>	<b>2%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 395,185	\$ 457,275	\$ 375,046	\$ 359,570	-4%
Part Time	247,705	273,418	279,689	287,618	3%
Overtime	28	-	146	-	-100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 642,918</b>	<b>\$ 730,693</b>	<b>\$ 654,881</b>	<b>\$ 647,188</b>	<b>-1%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 2,894	\$ 3,680	\$ 3,342	\$ 6,127	83%
Accrued Leave Payoff	457	-	1,376	-	-100%
Other Allowances	4,332	4,560	4,390	4,560	4%
<b>Total Other Pay</b>	<b>\$ 7,683</b>	<b>\$ 8,240</b>	<b>\$ 9,108</b>	<b>\$ 10,687</b>	<b>17%</b>
<b>Benefits</b>					
Health Insurance	\$ 55,564	\$ 72,952	\$ 50,806	\$ 53,530	5%
Other Insurance Benefits	3,150	3,489	2,679	1,810	-32%
FICA/Medicare Tax	51,985	56,527	46,296	50,326	9%
Retirement Contributions	37,075	38,794	31,480	30,610	-3%
Unemployment Compensation	3,180	500	250	-	-100%
Workers' Compensation	12,186	12,667	12,667	18,111	43%
<b>Total Benefits</b>	<b>\$ 163,140</b>	<b>\$ 184,929</b>	<b>\$ 144,178</b>	<b>\$ 154,387</b>	<b>7%</b>
<b>Total Personnel</b>	<b>\$ 813,741</b>	<b>\$ 923,862</b>	<b>\$ 808,167</b>	<b>\$ 812,262</b>	<b>1%</b>

# Casper Recreation Center Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Water	\$ 13,962	\$ 14,500	\$ 14,500	\$ 14,500	0%
Office Equipment Repairs	-	250	250	250	0%
Insurance & Bonds	20,179	20,852	20,852	19,629	-6%
Energy - Electricity	52,308	49,852	49,852	49,852	0%
Energy - Natural Gas	11,442	12,051	12,051	12,051	0%
Telecommunications	5,067	5,000	5,000	5,000	0%
Postage/Shipping	255	750	750	750	0%
Advertising	5,671	6,500	3,600	4,000	11%
Printing/Reproduction	9,926	2,500	6,500	5,000	-23%
Travel & Training	3,064	3,450	1,984	3,450	74%
Interdepartmental Services	37,910	36,432	36,432	57,732	58%
Admin/Mgmt Fees	43,244	24,351	24,351	-	-100%
Other Contractual	18,063	16,000	16,000	29,500	84%
Association Dues	772	1,050	1,050	1,050	0%
<b>Total Contractual Services</b>	<b>\$ 221,863</b>	<b>\$ 193,538</b>	<b>\$ 193,172</b>	<b>\$ 202,764</b>	<b>5%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,899	\$ 1,800	\$ 1,850	\$ 1,800	-3%
Operating Supplies	17,632	17,000	17,000	17,250	1%
Uniforms	2,126	2,000	2,000	2,000	0%
Custodial Supplies	12,919	12,500	12,500	12,500	0%
Photo Supplies	497	500	500	500	0%
Resale Supplies	1,897	2,500	2,500	2,300	-8%
Bulk Fuel	536	1,000	750	800	7%
<b>Total Materials &amp; Supplies</b>	<b>\$ 37,506</b>	<b>\$ 37,300</b>	<b>\$ 37,100</b>	<b>\$ 37,150</b>	<b>0%</b>
<b>Other Expenses</b>					
Sales Tax	\$ 91	\$ 160	\$ 160	\$ 160	0%
<b>Total Other Expenses</b>	<b>\$ 91</b>	<b>\$ 160</b>	<b>\$ 160</b>	<b>\$ 160</b>	<b>0%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance	\$ -	\$ -	\$ -	\$ 8,538	100%
<b>Total Capital - New</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,538</b>	<b>100%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 1,551	\$ 5,250	\$ 2,770	\$ 5,250	90%
<b>Total Capital - Replacement</b>	<b>\$ 1,551</b>	<b>\$ 5,250</b>	<b>\$ 2,770</b>	<b>\$ 5,250</b>	<b>90%</b>
<b>Total Capital</b>	<b>\$ 1,551</b>	<b>\$ 5,250</b>	<b>\$ 2,770</b>	<b>\$ 5,250</b>	<b>90%</b>
<b>Total Expenses</b>	<b>\$ 1,074,752</b>	<b>\$ 1,160,110</b>	<b>\$ 1,041,369</b>	<b>\$ 1,066,124</b>	<b>2%</b>
<b>Net Fund</b>	<b>\$ 47,962</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Aquatics Fund

## Income Statement

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 592,673	\$ 543,500	\$ 574,095	\$ 589,600	3%
Administration/Management Fees	29,448	18,566	-	-	0%
Miscellaneous Revenue	29,432	24,500	41,500	43,500	5%
<b>Total Revenues</b>	<b>651,553</b>	<b>586,566</b>	<b>615,595</b>	<b>633,100</b>	<b>3%</b>
<b>Expenses</b>					
Personnel Services	654,189	710,387	673,094	672,640	0%
Contractual	307,993	300,152	306,899	285,420	-7%
Materials & Supplies	61,496	65,300	77,324	72,950	-6%
Other	1,456	1,340	1,375	1,340	-3%
Transfers Out	-	-	-	4,787	100%
<b>Total Expenses</b>	<b>1,025,134</b>	<b>1,077,179</b>	<b>1,058,692</b>	<b>1,037,137</b>	<b>-2%</b>
<b>Operating Income (Loss)</b>	<b>(373,581)</b>	<b>(490,613)</b>	<b>(443,097)</b>	<b>(404,037)</b>	<b>9%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Transfers In	376,861	403,113	354,017	406,537	15%
<b>Total Revenues</b>	<b>376,861</b>	<b>403,113</b>	<b>354,017</b>	<b>406,537</b>	<b>15%</b>
<b>Non-operating Income (Loss)</b>	<b>376,861</b>	<b>403,113</b>	<b>354,017</b>	<b>406,537</b>	<b>15%</b>
<b>Capital Activity</b>					
<b>Uses</b>					
Capital - Replacement	1,015	2,500	920	2,500	172%
<b>Total Uses</b>	<b>1,015</b>	<b>2,500</b>	<b>920</b>	<b>2,500</b>	<b>172%</b>
<b>Capital Income (Loss)</b>	<b>(1,015)</b>	<b>(2,500)</b>	<b>(920)</b>	<b>(2,500)</b>	<b>172%</b>
<b>Net Income (Loss)</b>	<b>\$ 2,265</b>	<b>\$ (90,000)</b>	<b>\$ (90,000)</b>	<b>\$ -</b>	<b>100%</b>

## 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Recreation Supervisor II	1	1	1	1
Recreation Coordinator	1	1	1	1
Custodial Maintenance Worker I	1	1	1	-
Custodial Maintenance Worker II	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 343,574</b>	<b>\$ 369,788</b>	<b>\$ 406,218</b>	<b>\$ 409,261</b>

### Aquatics Highlights

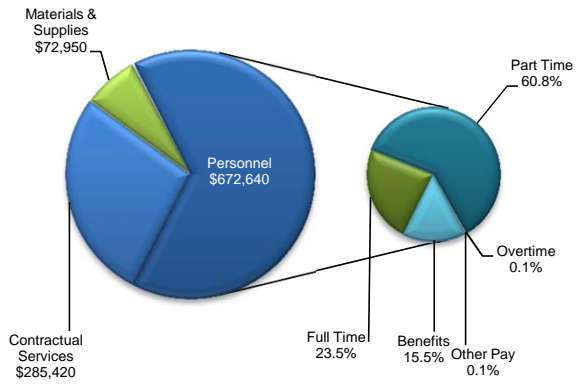
The addition of Mike Sedar Aquatics Facility has increased revenues while the reduction of a Custodial Maintenance Worker I position, shared with Ice Arena, will reduce the FY18 budget.

### Aquatics Budget Summary

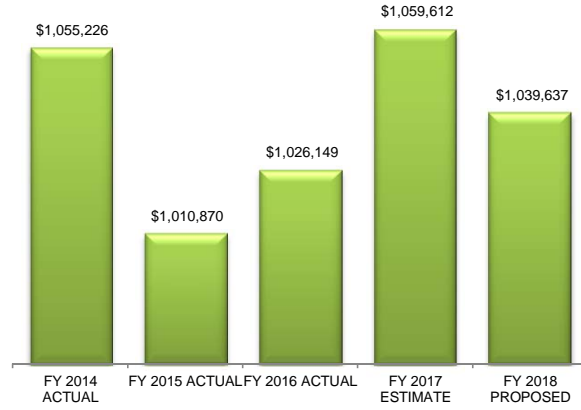
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 592,673	\$ 543,500	\$ 574,095	\$ 589,600	3%
Miscellaneous	58,880	43,066	41,500	43,500	5%
Transfer In	376,861	493,113	444,017	406,537	-8%
<b>Total Revenues</b>	<b>\$ 1,028,414</b>	<b>\$ 1,079,679</b>	<b>\$ 1,059,612</b>	<b>\$ 1,039,637</b>	<b>-2%</b>
<b>Expenditures</b>					
Personnel	\$ 654,189	\$ 710,387	\$ 673,094	\$ 672,640	0%
Contractual Services	307,993	300,152	306,899	285,420	-7%
Materials & Supplies	61,496	65,300	77,324	72,950	-6%
Other	1,456	1,340	1,375	1,340	-3%
Capital	1,015	2,500	920	2,500	172%
Transfers Out	-	-	-	4,787	100%
<b>Total Expenditures</b>	<b>\$ 1,026,149</b>	<b>\$ 1,079,679</b>	<b>\$ 1,059,612</b>	<b>\$ 1,039,637</b>	<b>-2%</b>
<b>Net Aquatics Fund</b>	<b>\$ 2,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
		Actual Reserves on June 30, 2016	\$	(52,058)	
		Projected Reserves on June 30, 2017	\$	(52,058)	
		Projected Reserves on June 30, 2018	\$	(52,058)	

# Aquatics Fund

**Aquatics Budget Summary**



**Aquatics Expenditures**



## Aquatics FY 2018 Capital Summary

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

# Aquatics Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Operations</b>					
<b>Charges For Services</b>					
Daily Admissions	\$ 275,091	\$ 244,000	\$ 293,000	\$ 305,000	4%
Special Events - Admission	979	1,500	1,000	1,500	50%
Lesson Fees	125,230	128,000	125,000	127,000	2%
Season Passes	131,887	109,500	103,191	103,000	0%
Locker Rental	4,493	5,200	4,150	4,500	8%
Pool Rentals	41,055	40,000	33,237	33,500	1%
Building Rent - Party	8,015	8,600	8,600	8,600	0%
Pro Shop Sales	5,923	6,700	5,917	6,500	10%
<b>Total Charges For Services</b>	<b>\$ 592,673</b>	<b>\$ 543,500</b>	<b>\$ 574,095</b>	<b>\$ 589,600</b>	<b>3%</b>
<b>Miscellaneous Revenue</b>					
Concessions	\$ 29,432	\$ 24,500	\$ 41,500	\$ 43,500	5%
Administrative Fees	29,448	18,566	-	-	0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 58,880</b>	<b>\$ 43,066</b>	<b>\$ 41,500</b>	<b>\$ 43,500</b>	<b>5%</b>
<b>Transfers</b>					
Transfer In- Perpetual Care	\$ 76,861	\$ 193,113	\$ 144,017	\$ 106,537	-26%
Transfer In- 1% #13	-	90,000	90,000	-	-100%
Transfer In- 1% #15	300,000	210,000	210,000	300,000	43%
<b>Total Transfers</b>	<b>\$ 376,861</b>	<b>\$ 493,113</b>	<b>\$ 444,017</b>	<b>\$ 406,537</b>	<b>-8%</b>
<b>Total Operating Revenue</b>	<b>\$ 1,028,414</b>	<b>\$ 1,079,679</b>	<b>\$ 1,059,612</b>	<b>\$ 1,039,637</b>	<b>-2%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 178,220	\$ 185,181	\$ 157,381	\$ 158,042	0%
Part Time	369,788	406,218	421,867	409,261	-3%
Overtime	304	793	179	500	179%
<b>Total Salaries &amp; Wages</b>	<b>\$ 548,312</b>	<b>\$ 592,192</b>	<b>\$ 579,427</b>	<b>\$ 567,803</b>	<b>-2%</b>
<b>Other Pay</b>					
Accrued Leave Payoff	\$ 1,080	\$ -	\$ -	\$ -	0%
Other Allowances	436	480	472	480	2%
<b>Total Other Pay</b>	<b>\$ 1,516</b>	<b>\$ 480</b>	<b>\$ 472</b>	<b>\$ 480</b>	<b>2%</b>
<b>Benefits</b>					
Health Insurance	\$ 37,007	\$ 44,536	\$ 28,483	\$ 30,012	5%
Other Insurance Benefits	1,349	1,554	1,184	838	-29%
FICA/Medicare Tax	41,117	45,339	39,620	43,471	10%
Retirement Contributions	14,917	15,500	13,122	13,271	1%
Workers' Compensation	9,971	10,786	10,786	16,765	55%
<b>Total Benefits</b>	<b>\$ 104,361</b>	<b>\$ 117,715</b>	<b>\$ 93,195</b>	<b>\$ 104,357</b>	<b>12%</b>
<b>Total Personnel</b>	<b>\$ 654,189</b>	<b>\$ 710,387</b>	<b>\$ 673,094</b>	<b>\$ 672,640</b>	<b>0%</b>

# Aquatics Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Water	\$ 10,986	\$ 26,500	\$ 28,500	\$ 26,500	-7%
Insurance & Bonds	15,096	15,334	16,008	16,356	-2%
Energy - Electricity	80,725	75,500	78,000	78,000	0%
Energy - Natural Gas	75,532	79,000	76,000	79,000	4%
Telecommunications	1,848	3,200	4,100	3,200	-22%
Postage & Shipping	82	300	300	300	0%
Advertising	4,027	4,000	3,000	3,000	0%
Travel & Training	1,530	700	3,373	4,300	27%
Interdepartmental Services	82,480	70,442	70,442	61,764	-12%
Admin/Mgmt Fees	15,200	12,176	12,176	-	-100%
Other Contractual	20,487	13,000	15,000	13,000	-13%
<b>Total Contractual Services</b>	<b>\$ 307,993</b>	<b>\$ 300,152</b>	<b>\$ 306,899</b>	<b>\$ 285,420</b>	<b>-7%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,242	\$ 1,100	\$ 1,254	\$ 1,100	-12%
Operating Supplies	34,581	40,000	48,400	48,000	-1%
Uniforms	5,418	4,800	3,700	3,100	-16%
Custodial Supplies	4,665	3,300	5,392	3,000	-44%
Photo Supplies	500	500	300	500	67%
Safety Equipment/Supplies	4,358	3,750	3,250	2,750	-15%
Resale Supplies	3,069	3,350	3,028	2,500	-17%
Concession Supplies	7,663	8,500	12,000	12,000	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 61,496</b>	<b>\$ 65,300</b>	<b>\$ 77,324</b>	<b>\$ 72,950</b>	<b>-6%</b>
<b>Other Expenses</b>					
Sales Tax	\$ 1,456	\$ 1,340	\$ 1,375	\$ 1,340	-3%
<b>Total Other Expenses</b>	<b>\$ 1,456</b>	<b>\$ 1,340</b>	<b>\$ 1,375</b>	<b>\$ 1,340</b>	<b>-3%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance	\$ -	\$ -	\$ -	\$ 4,787	100%
<b>Total Capital - New</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,787</b>	<b>100%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 1,015	\$ 2,500	\$ 920	\$ 2,500	172%
<b>Total Capital - Replacement</b>	<b>\$ 1,015</b>	<b>\$ 2,500</b>	<b>\$ 920</b>	<b>\$ 2,500</b>	<b>172%</b>
<b>Total Capital</b>	<b>\$ 1,015</b>	<b>\$ 2,500</b>	<b>\$ 920</b>	<b>\$ 2,500</b>	<b>172%</b>
<b>Total Expenses</b>	<b>\$ 1,026,149</b>	<b>\$ 1,079,679</b>	<b>\$ 1,059,612</b>	<b>\$ 1,039,637</b>	<b>-2%</b>
<b>Net Fund</b>	<b>\$ 2,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>



## Ice Arena Fund Income Statement

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 272,821	\$ 246,725	\$ 227,978	\$ 244,725	7%
Miscellaneous Revenue	69,084	68,150	59,300	68,150	15%
<b>Total Revenues</b>	<b>341,905</b>	<b>314,875</b>	<b>287,278</b>	<b>312,875</b>	<b>9%</b>
<b>Expenses</b>					
Personnel Services	359,038	311,646	356,076	370,793	4%
Contractual	176,269	166,179	147,523	153,156	4%
Materials & Supplies	55,493	56,125	49,125	56,125	14%
Other	3,232	3,250	3,303	3,250	-2%
Transfers Out	-	-	-	5,823	100%
<b>Total Expenses</b>	<b>594,032</b>	<b>537,200</b>	<b>556,027</b>	<b>589,147</b>	<b>6%</b>
<b>Operating Income (Loss)</b>	<b>(252,127)</b>	<b>(222,325)</b>	<b>(268,749)</b>	<b>(276,272)</b>	<b>3%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Transfers	257,834	224,825	271,249	278,772	3%
<b>Total Revenues</b>	<b>257,834</b>	<b>224,825</b>	<b>271,249</b>	<b>278,772</b>	<b>3%</b>
<b>Non-operating Income (Loss)</b>	<b>257,834</b>	<b>224,825</b>	<b>271,249</b>	<b>278,772</b>	<b>3%</b>
<b>Capital Activity</b>					
<b>Uses</b>					
Replacement Capital	338	2,500	2,500	2,500	0%
<b>Total Uses</b>	<b>338</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0%</b>
<b>Capital Income (Loss)</b>	<b>(338)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>0%</b>
<b>Net Income (Loss)</b>	<b>\$ 5,369</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

## 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Recreation Supervisor II	1	1	1	1
Recreation Coordinator	1	1	1	1
Custodial Maintenance Worker II	1	1	-	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 120,981</b>	<b>\$ 125,295</b>	<b>\$ 126,154</b>	<b>\$ 126,154</b>

### Ice Arena Highlights

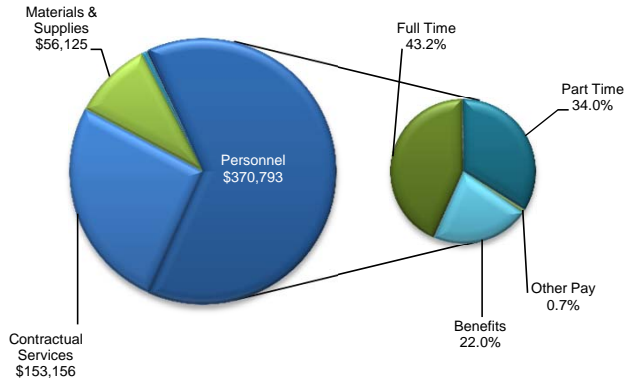
FY 2018 budget will increase due to addition of Custodial Maintenance Worker II position. This role was previously filled with a shared position with Aquatics.

### Ice Arena Budget Summary

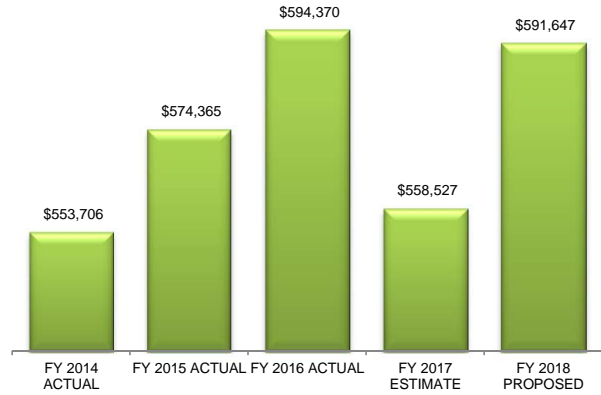
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 272,821	\$ 246,725	\$ 227,978	\$ 244,725	7%
Miscellaneous	69,084	68,150	59,300	68,150	15%
Transfer In	257,834	224,825	271,249	278,772	3%
<b>Total Revenues</b>	<b>\$ 599,739</b>	<b>\$ 539,700</b>	<b>\$ 558,527</b>	<b>\$ 591,647</b>	<b>6%</b>
<b>Expenditures</b>					
Personnel	\$ 359,038	\$ 311,646	\$ 356,076	\$ 370,793	4%
Contractual Services	176,269	166,179	147,523	153,156	4%
Materials & Supplies	55,493	56,125	49,125	56,125	14%
Other	3,232	3,250	3,303	3,250	-2%
Capital	338	2,500	2,500	2,500	0%
Transfers Out	-	-	-	5,823	100%
<b>Total Expenditures</b>	<b>\$ 594,370</b>	<b>\$ 539,700</b>	<b>\$ 558,527</b>	<b>\$ 591,647</b>	<b>6%</b>
<b>Net Ice Arena Fund</b>	<b>\$ 5,369</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
			Actual Reserves on June 30, 2016	\$ (13,033)	
			Projected Reserves on June 30, 2017	\$ (13,033)	
			Projected Reserves on June 30, 2018	\$ (13,033)	

# Ice Arena Fund

**Ice Arena Budget Summary**



**Ice Arena Expenditures**



## Ice Arena FY 2018 Capital Summary

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

# Ice Arena Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Charges For Services</b>					
Daily Admissions	\$ 39,606	\$ 38,500	\$ 30,253	\$ 36,500	21%
Special Events Admissions	1,698	1,000	1,500	1,000	-33%
Group User Fees	127,310	114,000	114,000	114,000	0%
School Group Instructions	13,913	11,500	6,500	11,500	77%
Season Passes	9,722	8,000	8,000	8,000	0%
Skating Classes	46,862	40,000	35,200	40,000	14%
Locker Rental	1,577	825	825	825	0%
Party Rentals	10,260	10,500	8,000	10,500	31%
Skate Rentals	14,153	13,400	12,500	13,400	7%
Service Fees	4,810	6,000	6,000	6,000	0%
Other Charges	2,910	3,000	5,200	3,000	-42%
<b>Total Charges For Services</b>	<b>\$ 272,821</b>	<b>\$ 246,725</b>	<b>\$ 227,978</b>	<b>\$ 244,725</b>	<b>7%</b>
<b>Miscellaneous Revenue</b>					
Concessions	\$ 68,192	\$ 67,000	\$ 58,000	\$ 67,000	16%
Pro Shop Sales	892	1,150	1,300	1,150	-12%
<b>Total Miscellaneous</b>	<b>\$ 69,084</b>	<b>\$ 68,150</b>	<b>\$ 59,300</b>	<b>\$ 68,150</b>	<b>15%</b>
<b>Transfers</b>					
Transfers In	\$ 257,834	\$ 224,825	\$ 271,249	\$ 278,772	3%
<b>Total Transfers In</b>	<b>\$ 257,834</b>	<b>\$ 224,825</b>	<b>\$ 271,249</b>	<b>\$ 278,772</b>	<b>3%</b>
<b>Total Operating Revenue</b>	<b>\$ 599,739</b>	<b>\$ 539,700</b>	<b>\$ 558,527</b>	<b>\$ 591,647</b>	<b>6%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 158,985	\$ 123,589	\$ 151,030	\$ 160,263	6%
Part Time	125,295	126,154	132,141	126,154	-5%
<b>Total Salaries &amp; Wages</b>	<b>\$ 284,280</b>	<b>\$ 249,743</b>	<b>\$ 283,171</b>	<b>\$ 286,417</b>	<b>1%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ -	\$ 900	\$ 207	\$ 2,300	1011%
Accrued Leave Payoff	5,532	-	-	-	0%
Other Allowances	456	480	480	480	0%
<b>Total Other Pay</b>	<b>\$ 5,988</b>	<b>\$ 1,380</b>	<b>\$ 687</b>	<b>\$ 2,780</b>	<b>305%</b>
<b>Benefits</b>					
Health Insurance	\$ 27,781	\$ 25,342	\$ 32,503	\$ 36,505	12%
Other Insurance Benefits	1,124	927	1,113	831	-25%
FICA/Medicare Tax	22,025	19,212	21,390	22,123	3%
Retirement Contributions	13,308	10,472	12,642	13,606	8%
Workers' Compensation	4,532	4,570	4,570	8,531	87%
<b>Total Benefits</b>	<b>\$ 68,770</b>	<b>\$ 60,523</b>	<b>\$ 72,218</b>	<b>\$ 81,596</b>	<b>13%</b>
<b>Total Personnel</b>	<b>\$ 359,038</b>	<b>\$ 311,646</b>	<b>\$ 356,076</b>	<b>\$ 370,793</b>	<b>4%</b>

# Ice Arena Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Water	\$ 9,391	\$ 9,270	\$ 10,200	\$ 9,270	-9%
Energy - Electricity	70,017	71,330	71,330	78,436	10%
Energy - Natural Gas	8,699	7,200	7,200	7,200	0%
Equipment Repairs	858	1,000	1,000	1,000	0%
Insurance & Bonds	6,882	8,033	8,033	7,953	-1%
Telecommunications	1,208	1,500	1,500	1,500	0%
Advertising	1,410	1,500	650	1,500	131%
Promotional Expenses	281	300	130	300	131%
Travel & Training	381	1,200	1,200	1,200	0%
Interdepartmental Services	26,347	30,123	30,123	37,772	25%
Admin/Mgmt Fees	40,848	27,698	9,132	-	-100%
Other Contractual	9,241	6,500	6,500	6,500	0%
Association Dues	706	525	525	525	0%
<b>Total Contractual Services</b>	<b>\$ 176,269</b>	<b>\$ 166,179</b>	<b>\$ 147,523</b>	<b>\$ 153,156</b>	<b>4%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,084	\$ 1,300	\$ 1,300	\$ 1,300	0%
Operating Supplies	16,884	19,000	19,000	19,000	0%
Other Materials & Supplies	1,735	2,200	2,200	2,200	0%
Uniforms	194	900	900	900	0%
Custodial Supplies	4,602	4,000	3,000	4,000	33%
Photo Supplies	200	150	150	150	0%
Concession Supplies	30,794	28,500	22,500	28,500	27%
Bulk Fuel	-	75	75	75	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 55,493</b>	<b>\$ 56,125</b>	<b>\$ 49,125</b>	<b>\$ 56,125</b>	<b>14%</b>
<b>Other Expenses</b>					
Sales Tax	\$ 3,290	\$ 3,250	\$ 3,250	\$ 3,250	0%
Over/Short	(58)	-	53	-	-100%
<b>Total Other Expenses</b>	<b>\$ 3,232</b>	<b>\$ 3,250</b>	<b>\$ 3,303</b>	<b>\$ 3,250</b>	<b>-2%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance	\$ -	\$ -	\$ -	\$ 5,823	100%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,823</b>	<b>100%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 338	\$ 2,500	\$ 2,500	\$ 2,500	0%
<b>Total Capital - Replacement</b>	<b>\$ 338</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>0%</b>
<b>Total Capital</b>	<b>\$ 338</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$ 594,370</b>	<b>\$ 539,700</b>	<b>\$ 558,527</b>	<b>\$ 591,647</b>	<b>6%</b>
<b>Net Fund</b>	<b>\$ 5,369</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Hogadon Ski Area Fund

## Income Statement

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 423,089	\$ 436,500	\$ 402,315	\$ 436,500	8%
<b>Total Revenues</b>	<b>423,089</b>	<b>436,500</b>	<b>402,315</b>	<b>436,500</b>	<b>8%</b>
<b>Expenses</b>					
Personnel Services	\$ 357,456	\$ 391,044	\$ 375,556	\$ 402,183	7%
Contractual	447,348	383,286	363,489	408,670	12%
Materials & Supplies	41,310	50,475	46,873	50,475	8%
Transfers Out	-	-	-	6,214	100%
<b>Total Expenses</b>	<b>846,114</b>	<b>824,805</b>	<b>785,918</b>	<b>867,542</b>	<b>10%</b>
<b>Operating Income (Loss)</b>	<b>(423,025)</b>	<b>(388,305)</b>	<b>(383,603)</b>	<b>(431,042)</b>	<b>12%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Admin Fees	25,686	-	-	-	0%
Building Rent	21	500	500	500	0%
Transfer In	410,779	392,808	373,509	437,942	17%
<b>Total Revenues</b>	<b>436,486</b>	<b>393,308</b>	<b>374,009</b>	<b>438,442</b>	<b>17%</b>
<b>Non-operating Income (Loss)</b>	<b>436,486</b>	<b>393,308</b>	<b>374,009</b>	<b>438,442</b>	<b>17%</b>
<b>Capital Activity</b>					
<b>Uses</b>					
Replacement Capital	9,560	7,400	2,500	7,400	196%
<b>Total Uses</b>	<b>9,560</b>	<b>7,400</b>	<b>2,500</b>	<b>7,400</b>	<b>196%</b>
<b>Capital Income (Loss)</b>	<b>(9,560)</b>	<b>(7,400)</b>	<b>(2,500)</b>	<b>(7,400)</b>	<b>196%</b>
<b>Net Income (Loss)</b>	<b>\$ 3,901</b>	<b>\$ (2,397)</b>	<b>\$ (12,094)</b>	<b>\$ -</b>	<b>100%</b>

## 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Ski Area Superintendent	1	1	1	1
Ski Area Assistant Superintendent	-	-	1	1
Administrative Assistant III	-	1	-	-
Ski Area Mechanic	1	1	-	-
Ski Area Operations Technician	1	1	2	2
Ski Area Operations Supervisor	1	1	-	-
<b>Total</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>4</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 52,864</b>	<b>\$ 39,394</b>	<b>\$ 59,615</b>	<b>\$ 60,000</b>

### Hogadon Highlights

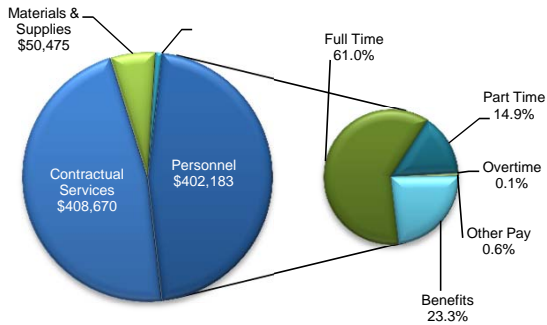
Opening of the new Hogadon Lodge will increase utility costs and part time personnel expense. Part time expenses have been under budget in recent years, but additional custodial efforts should keep the budget at current levels. Marketing campaign will be based more on social media and less on traditional TV and radio advertising.

### Hogadon Budget Summary

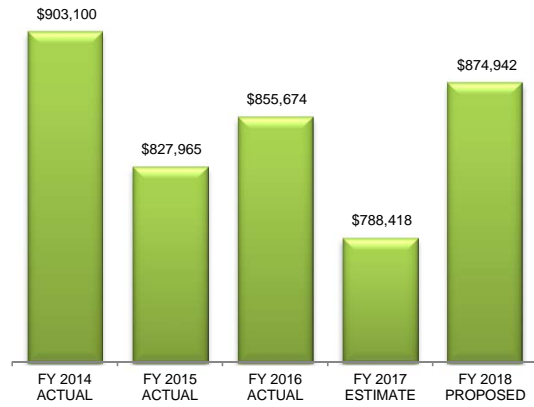
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 423,089	\$ 436,500	\$ 402,315	\$ 436,500	8%
Miscellaneous	25,707	500	500	500	0%
Transfer In	410,779	392,808	373,509	437,942	17%
<b>Total Revenues</b>	<b>\$ 859,575</b>	<b>\$ 829,808</b>	<b>\$ 776,324</b>	<b>\$ 874,942</b>	<b>13%</b>
<b>Expenditures</b>					
Personnel	\$ 357,456	\$ 391,044	\$ 375,556	\$ 402,183	7%
Contractual Services	447,348	383,286	363,489	408,670	12%
Materials & Supplies	41,310	50,475	46,873	50,475	8%
Capital	9,560	7,400	2,500	7,400	196%
Transfers Out	-	-	-	6,214	100%
<b>Total Expenditures</b>	<b>\$ 855,674</b>	<b>\$ 832,205</b>	<b>\$ 788,418</b>	<b>\$ 874,942</b>	<b>11%</b>
<b>Net Hogadon Fund</b>	<b>\$ 3,901</b>	<b>\$ (2,397)</b>	<b>\$ (12,094)</b>	<b>\$ -</b>	<b>100%</b>
				Actual Reserves on June 30, 2016	\$ (109,102)
				Projected Reserves on June 30, 2017	\$ (121,196)
				Projected Reserves on June 30, 2018	\$ (121,196)

# Hogadon Ski Area Fund

**Hogadon Budget Summary**



**Hogadon Expenditures**



**Hogadon FY 2018 Capital Summary**

Replacement Capital		New Capital	
Landscaping	\$ 2,500		\$ -
Printer/Other Technology	4,900		
<b>Total</b>	<b>\$ 7,400</b>	<b>Total</b>	<b>\$ -</b>



# Hogadon Ski Area Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Charges for Services</b>					
Lift Tickets - Half Day	\$ 50,766	\$ 47,000	\$ 47,000	\$ 47,000	0%
Lift Tickets - Adult	80,878	70,000	70,000	70,000	0%
Lift Tickets - Student	27,832	33,000	28,000	33,000	18%
Lift Tickets - Child	15,525	15,000	15,000	15,000	0%
Lift Tickets - POMA	2,316	3,000	2,000	3,000	50%
Group User Fees	9,411	20,000	9,000	20,000	122%
Ski School	850	3,500	3,500	3,500	0%
Season Passes	227,132	240,000	216,171	240,000	11%
Ski Rentals	2,240	2,000	2,000	2,000	0%
Other Charges	6,139	3,000	9,644	3,000	-69%
<b>Total Charges For Services</b>	<b>\$ 423,089</b>	<b>\$ 436,500</b>	<b>\$ 402,315</b>	<b>\$ 436,500</b>	<b>8%</b>
<b>Miscellaneous Revenue</b>					
Building Rent	\$ 21	\$ 500	\$ 500	\$ 500	0%
Administrative Fees	25,686	-	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 25,707</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>0%</b>
<b>Transfers</b>					
Transfer In	\$ 410,779	\$ 392,808	\$ 373,509	\$ 437,942	17%
<b>Total Transfers</b>	<b>\$ 410,779</b>	<b>\$ 392,808</b>	<b>\$ 373,509</b>	<b>\$ 437,942</b>	<b>17%</b>
<b>Total Operating Revenue</b>	<b>\$ 859,575</b>	<b>\$ 829,808</b>	<b>\$ 776,324</b>	<b>\$ 874,942</b>	<b>13%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 229,642	\$ 239,755	\$ 240,125	\$ 245,520	2%
Part Time	39,394	59,615	47,000	60,000	28%
Overtime	1,020	1,395	65	500	669%
<b>Total Salaries &amp; Wages</b>	<b>\$ 270,056</b>	<b>\$ 300,765</b>	<b>\$ 287,190</b>	<b>\$ 306,020</b>	<b>7%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 1,152	\$ 1,200	\$ 1,886	\$ 1,900	1%
Other Allowances	456	480	480	480	0%
<b>Total Other Pay</b>	<b>\$ 1,608</b>	<b>\$ 1,680</b>	<b>\$ 2,366</b>	<b>\$ 2,380</b>	<b>1%</b>
<b>Benefits</b>					
Health Insurance	\$ 36,066	\$ 36,889	\$ 36,178	\$ 38,960	8%
Other Insurance Benefits	1,677	1,832	1,713	1,252	-27%
FICA/Medicare Tax	20,112	23,137	21,996	23,633	7%
Retirement Contributions	19,222	20,236	20,027	20,825	4%
Unemployment Compensation	3,408	1,000	181	-	-100%
Workers' Compensation	5,307	5,505	5,905	9,113	54%
<b>Total Benefits</b>	<b>\$ 85,792</b>	<b>\$ 88,599</b>	<b>\$ 86,000</b>	<b>\$ 93,783</b>	<b>9%</b>
<b>Total Personnel</b>	<b>\$ 357,456</b>	<b>\$ 391,044</b>	<b>\$ 375,556</b>	<b>\$ 402,183</b>	<b>7%</b>

# Hogadon Ski Area Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Other Professional Services	\$ -	\$ 250	\$ 200	\$ -	-100%
Refuse Collection	3,078	2,000	1,800	2,000	11%
Energy - Electricity	79,877	75,000	70,000	100,000	43%
Energy - Natural Gas	23,440	14,000	10,000	45,000	350%
Equipment Repairs	16,800	15,000	12,000	15,000	25%
Insurance & Bonds	29,545	29,071	29,071	37,133	28%
Telecommunications	2,763	4,000	4,000	4,000	0%
Advertising	9,381	13,000	11,000	11,000	0%
Printing/Reproduction	611	2,100	1,000	-	-100%
Travel & Training	1,479	3,050	1,500	2,720	81%
Interdepartmental Services	64,472	55,519	55,519	139,920	152%
Admin/Mgmt Fees	169,775	117,679	117,679	-	-100%
Other Contractual	38,314	44,897	40,000	44,897	12%
Association Dues	633	720	720	-	-100%
Credit Card Service Charges	7,180	7,000	9,000	7,000	-22%
<b>Total Contractual Services</b>	<b>\$ 447,348</b>	<b>\$ 383,286</b>	<b>\$ 363,489</b>	<b>\$ 408,670</b>	<b>12%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,738	\$ 1,100	\$ 1,100	\$ 1,100	0%
Operating & Other Supplies	9,987	4,000	3,973	7,325	84%
Uniforms	1,872	2,800	2,800	2,800	0%
Custodial Supplies	514	550	500	-	-100%
Safety Equipment/Supplies	302	3,750	4,000	3,750	-6%
Landscape Maintenance Supplies	1,425	1,275	1,000	-	-100%
Snowmaking Supplies	6,230	8,000	5,000	8,000	60%
Small Tools & Supplies	1,122	1,500	1,000	-	-100%
Bulk Fuel	18,120	27,500	27,500	27,500	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 41,310</b>	<b>\$ 50,475</b>	<b>\$ 46,873</b>	<b>\$ 50,475</b>	<b>8%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance	\$ -	\$ -	\$ -	\$ 6,214	100%
<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,214</b>	<b>100%</b>
<b>Capital</b>					
<b>Capital - Replacement</b>					
Light Equipment	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0%
Technologies	7,060	4,900	-	4,900	100%
<b>Total Capital - Replacement</b>	<b>\$ 9,560</b>	<b>\$ 7,400</b>	<b>\$ 2,500</b>	<b>\$ 7,400</b>	<b>196%</b>
<b>Total Capital</b>	<b>\$ 9,560</b>	<b>\$ 7,400</b>	<b>\$ 2,500</b>	<b>\$ 7,400</b>	<b>196%</b>
<b>Total Expenses</b>	<b>\$ 855,674</b>	<b>\$ 832,205</b>	<b>\$ 788,418</b>	<b>\$ 874,942</b>	<b>11%</b>
<b>Net Fund</b>	<b>\$ 3,901</b>	<b>\$ (2,397)</b>	<b>\$ (12,094)</b>	<b>\$ -</b>	<b>100%</b>

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# Other Enterprise Funds

## Parking Lots



# Parking Lots Fund

## Income Statement

(Budget Basis)

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 4,793	\$ 5,200	\$ 2,800	\$ 3,000	7%
Miscellaneous Revenue	5,209	5,700	4,100	4,100	0%
<b>Total Revenues</b>	<b>10,002</b>	<b>10,900</b>	<b>6,900</b>	<b>7,100</b>	<b>3%</b>
<b>Expenses</b>					
Contractual	29,018	19,181	18,297	21,335	17%
Depreciation	-	-	-	-	0%
<b>Total Expenses</b>	<b>29,018</b>	<b>19,181</b>	<b>18,297</b>	<b>21,335</b>	<b>17%</b>
<b>Operating Income (Loss)</b>	<b>(19,016)</b>	<b>(8,281)</b>	<b>(11,397)</b>	<b>(14,235)</b>	<b>25%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Gain/Loss on Sale of Investments	185	-	-	-	0%
Interest	4,365	5,312	4,900	5,000	2%
<b>Total Revenues</b>	<b>4,550</b>	<b>5,312</b>	<b>4,900</b>	<b>5,000</b>	<b>2%</b>
<b>Non-operating Income (Loss)</b>	<b>4,550</b>	<b>5,312</b>	<b>4,900</b>	<b>5,000</b>	<b>2%</b>
<b>Net Income (Loss)</b>	<b>\$ (14,466)</b>	<b>\$ (2,969)</b>	<b>\$ (6,497)</b>	<b>\$ (9,235)</b>	<b>42%</b>

# 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 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 4,793	\$ 5,200	\$ 2,800	\$ 3,000	7%
Miscellaneous	9,759	11,012	9,000	9,100	1%
<b>Total Revenues</b>	\$ 14,552	\$ 16,212	\$ 11,800	\$ 12,100	3%
<b>Expenditures</b>					
Contractual Services	\$ 29,018	\$ 19,181	\$ 18,297	\$ 21,335	17%
<b>Total Expenditures</b>	\$ 29,018	\$ 19,181	\$ 18,297	\$ 21,335	17%
<b>Net Parking Fund</b>	\$ (14,466)	\$ (2,969)	\$ (6,497)	\$ (9,235)	42%

Actual Reserves on June 30, 2016 \$ 510,683

Projected Reserves on June 30, 2017 \$ 504,186

Projected Reserves on June 30, 2018 \$ 494,951

### Parking Fund Expenditures



# Parking Lots Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Parking Permits	\$ 4,793	\$ 5,200	\$ 2,800	\$ 3,000	7%
<b>Total Charges For Services</b>	<b>\$ 4,793</b>	<b>\$ 5,200</b>	<b>\$ 2,800</b>	<b>\$ 3,000</b>	<b>7%</b>
<b>Miscellaneous Revenue</b>					
Rent/Profit	\$ 5,209	\$ 5,700	\$ 4,100	\$ 4,100	0%
Interest Income	4,365	5,312	4,900	5,000	2%
Amort of Investment	147				
Gain/ Loss on Sale of Invest	38	-	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 9,759</b>	<b>\$ 11,012</b>	<b>\$ 9,000</b>	<b>\$ 9,100</b>	<b>1%</b>
<b>Total Revenue</b>	<b>\$ 14,552</b>	<b>\$ 16,212</b>	<b>\$ 11,800</b>	<b>\$ 12,100</b>	<b>3%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 368	\$ 284	\$ 400	\$ 411	3%
Interdepartmental Services	14,745	8,897	8,897	13,424	51%
Other Contractual	13,905	10,000	9,000	7,500	-17%
<b>Total Contractual Services</b>	<b>\$ 29,018</b>	<b>\$ 19,181</b>	<b>\$ 18,297</b>	<b>\$ 21,335</b>	<b>17%</b>
<b>Total Operating Expenses</b>	<b>\$ 29,018</b>	<b>\$ 19,181</b>	<b>\$ 18,297</b>	<b>\$ 21,335</b>	<b>17%</b>
<b>Operating Income (Loss)</b>	<b>\$ (14,466)</b>	<b>\$ (2,969)</b>	<b>\$ (6,497)</b>	<b>\$ (9,235)</b>	<b>42%</b>
<b>Total Expenses</b>	<b>\$ 29,018</b>	<b>\$ 19,181</b>	<b>\$ 18,297</b>	<b>\$ 21,335</b>	<b>17%</b>
<b>Net Fund</b>	<b>\$ (14,466)</b>	<b>\$ (2,969)</b>	<b>\$ (6,497)</b>	<b>\$ (9,235)</b>	<b>42%</b>

# 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 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 1,060,565	\$ 990,336	\$ 990,400	\$ 990,336	0%
Miscellaneous	369,488	1,368,412	954,566	1,984,781	45%
Transfers In	681,892	610,780	608,577	593,195	-3%
Grants	1,803,492	3,571,433	3,283,242	2,886,115	-19%
<b>Total Revenues</b>	<b>\$ 3,915,437</b>	<b>\$ 6,540,961</b>	<b>\$ 5,836,785</b>	<b>\$ 6,454,427</b>	<b>-1%</b>
<b>Expenditures</b>					
Personnel	\$ 575,213	\$ 754,366	\$ 721,261	\$ 804,767	7%
Contractual Services	2,562,426	2,743,633	2,803,552	2,925,939	7%
Materials and Supplies	89,417	108,654	132,551	175,149	61%
Other	354,577	1,154,631	1,098,610	828,077	-28%
Capital	544,300	1,317,100	2,330,765	14,875	-99%
Transfers Out	-	1,000,000	1,000,000	208,692	-79%
<b>Total Expenditures</b>	<b>\$ 4,125,933</b>	<b>\$ 7,078,384</b>	<b>\$ 8,086,739</b>	<b>\$ 4,957,499</b>	<b>-30%</b>
<b>Net All Special Revenue Funds</b>	<b>\$ (210,496)</b>	<b>\$ (537,423)</b>	<b>\$ (2,249,954)</b>	<b>\$ 1,496,928</b>	<b>-379%</b>

## Special Revenue Funds

### Summary by Fund

	Special Revenue Summary by Fund				% ▲
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	
<b>Weed &amp; Pest</b>					
Revenues	\$ 606,968	\$ 529,424	\$ 529,145	\$ 529,359	0%
Expenditures	612,013	625,901	621,169	659,322	6%
Net	(5,045)	(96,477)	(92,024)	(129,963)	41%
<b>Transit Fund</b>					
Revenues	1,744,238	2,675,938	2,181,633	1,997,611	-8%
Expenditures	1,810,805	2,675,938	2,653,579	1,997,611	-25%
Net	(66,567)	-	(471,946)	-	-100%
<b>Community Development Block Grant</b>					
Revenues	18,503	309,785	309,785	314,105	1%
Expenditures	22,894	309,785	309,785	314,105	1%
Net	(4,391)	-	-	-	0%
<b>Metropolitan Planning Organization</b>					
Revenues	610,103	946,452	946,452	772,661	-18%
Expenditures	464,414	1,136,198	946,452	772,661	-18%
Net	145,689	(189,746)	-	-	0%
<b>Police Grants</b>					
Revenues	142,882	148,279	337,698	317,049	-6%
Expenditures	159,583	148,264	323,882	319,565	-1%
Net	(16,701)	15	13,816	(2,516)	-118%
<b>Special Fire Assistance Fund</b>					
Revenues	44,541	180,000	210,000	189,000	-10%
Expenditures	34,315	180,000	210,000	189,000	-10%
Net	10,226	-	-	-	0%
<b>Redevelopment Loan</b>					
Revenues	40,592	73,567	66,186	73,642	11%
Expenditures	67,524	67,119	65,355	262,850	302%
Net	(26,932)	6,448	831	(189,208)	-22869%
<b>Revolving Land Fund</b>					
Revenues	230,110	1,190,884	773,233	1,781,000	130%
Expenditures	520,011	495,216	1,540,077	22,104	-99%
Net	(289,901)	695,668	(766,844)	1,758,896	-329%
<b>Special Reserves Fund</b>					
Revenues	477,500	486,632	482,653	480,000	-1%
Expenditures	434,374	1,439,963	1,416,440	420,281	-70%
Net	43,126	(953,331)	(933,787)	59,719	-106%
<b>Revenues- All Special Revenue</b>					
	3,915,437	6,540,961	5,836,785	6,454,427	11%
<b>Expenditures- All Special Revenue</b>					
	4,125,933	7,078,384	8,086,739	4,957,499	-39%
<b>Net All Special Revenue</b>					
	\$ (210,496)	\$ (537,423)	\$ (2,249,954)	\$ 1,496,928	-167%

## 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Parks Crew Leader	1	1	1	1
Municipal Worker II	2	2	2	2
Parks & Recreation Worker	-	1	1	1
<b>Total</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ 7,580	\$ 6,892	\$ 6,892

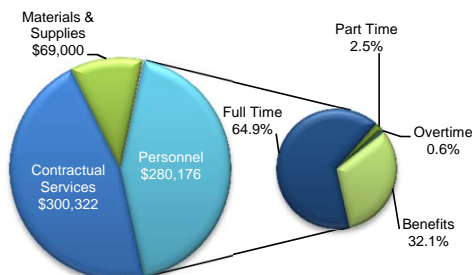
### Weed & Pest Control Highlights

Materials and Supplies are expected to increase during FY 2018.

### Weed & Pest Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 585,776	\$ 510,336	\$ 510,336	\$ 510,336	0%
Miscellaneous	21,192	19,088	18,809	19,023	1%
<b>Total Revenues</b>	<b>\$ 606,968</b>	<b>\$ 529,424</b>	<b>\$ 529,145</b>	<b>\$ 529,359</b>	<b>0%</b>
<b>Expenditures</b>					
Personnel	\$ 266,479	\$ 276,051	\$ 271,294	\$ 280,176	3%
Contractual Services	301,148	294,500	294,525	300,322	2%
Materials & Supplies	43,029	54,000	54,000	69,000	28%
Capital	1,357	1,350	1,350	1,350	0%
Transfers Out	-	-	-	8,474	100%
<b>Total Expenditures</b>	<b>\$ 612,013</b>	<b>\$ 625,901</b>	<b>\$ 621,169</b>	<b>\$ 659,322</b>	<b>6%</b>
<b>Net All Weed &amp; Pest Fund</b>	<b>\$ (5,045)</b>	<b>\$ (96,477)</b>	<b>\$ (92,024)</b>	<b>\$ (129,963)</b>	<b>41%</b>
			Actual Reserves on June 30, 2016	\$ 302,910	
			Projected Reserves on June 30, 2017	\$ 210,886	
			Projected Reserves on June 30, 2018	\$ 80,923	

### Weed & Pest Budget Summary



### Weed & Pest Expenditures



## Weed & Pest Control Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Taxes</b>					
Property Taxes	\$ 585,776	\$ 510,336	\$ 510,336	\$ 510,336	0%
<b>Total Taxes</b>	<b>\$ 585,776</b>	<b>\$ 510,336</b>	<b>\$ 510,336</b>	<b>\$ 510,336</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Administrative Fees	\$ 21,486	\$ 17,905	\$ 17,905	\$ 17,905	0%
Gain/Loss on Investments	\$ (601)				
Interest Income	307	1,183	904	1,118	24%
<b>Total Miscellaneous Revenue</b>	<b>\$ 21,192</b>	<b>\$ 19,088</b>	<b>\$ 18,809</b>	<b>\$ 19,023</b>	<b>1%</b>
<b>Total Revenue</b>	<b>\$ 606,968</b>	<b>\$ 529,424</b>	<b>\$ 529,145</b>	<b>\$ 529,359</b>	<b>0%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 170,280	\$ 178,129	\$ 178,452	\$ 181,871	2%
Part Time	7,580	6,892	6,007	6,892	15%
Overtime	4,460	1,542	2,238	1,542	-31%
<b>Total Salaries &amp; Wages</b>	<b>\$ 182,320</b>	<b>\$ 186,563</b>	<b>\$ 186,697</b>	<b>\$ 190,305</b>	<b>2%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 1,405	\$ 2,056	\$ -	\$ -	0%
<b>Total Other Pay</b>	<b>\$ 1,405</b>	<b>\$ 2,056</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Benefits</b>					
Health Insurance	\$ 47,894	\$ 50,302	\$ 49,007	\$ 53,127	8%
Other Insurance Benefits	1,342	1,516	1,436	997	-31%
FICA/Medicare Tax	13,210	14,446	13,208	14,576	10%
Retirement Contributions	14,856	15,417	14,998	15,352	2%
Workers' Compensation	5,215	5,551	5,551	5,619	1%
Clothing Allowance	237	200	397	200	-50%
<b>Total Benefits</b>	<b>\$ 82,754</b>	<b>\$ 87,432</b>	<b>\$ 84,597</b>	<b>\$ 89,871</b>	<b>6%</b>
<b>Total Personnel</b>	<b>\$ 266,479</b>	<b>\$ 276,051</b>	<b>\$ 271,294</b>	<b>\$ 280,176</b>	<b>3%</b>
<b>Contractual Services</b>					
Investment Fees	\$ 83	\$ 90	\$ 115	\$ 109	-5%
Water	207	200	200	200	0%
Insurance & Bonds	7,884	9,063	9,063	7,506	-17%
Travel & Training	3,369	3,000	3,000	3,000	0%
Interdepartmental Services	109,850	109,086	109,086	196,384	80%
Admin/Mgmt Fees	88,219	79,938	79,938	-	-100%
Other Contractual	91,536	93,123	93,123	93,123	0%
<b>Total Contractual Services</b>	<b>\$ 301,148</b>	<b>\$ 294,500</b>	<b>\$ 294,525</b>	<b>\$ 300,322</b>	<b>2%</b>
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 35,137	\$ 43,000	\$ 43,000	\$ 58,000	35%
Bulk Fuel	7,892	11,000	11,000	11,000	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 43,029</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 69,000</b>	<b>28%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance		\$ -	\$ -	\$ 8,474	100%
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,474</b>	<b>100%</b>

## Weed & Pest Control Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Capital - New</b>					
Technologies	\$ 1,357	\$ 1,350	\$ 1,350	\$ 1,350	0%
<b>Total Capital - New</b>	<u>\$ 1,357</u>	<u>\$ 1,350</u>	<u>\$ 1,350</u>	<u>\$ 1,350</u>	0%
<b>Total Expenses</b>	<u>\$ 612,013</u>	<u>\$ 625,901</u>	<u>\$ 621,169</u>	<u>\$ 659,322</u>	6%
<b>Net Fund</b>	<u>\$ (5,045)</u>	<u>\$ (96,477)</u>	<u>\$ (92,024)</u>	<u>\$ (129,963)</u>	41%

# 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). No capital expenditures anticipated as six buses were purchased along with a parking lot repavement in FY17.

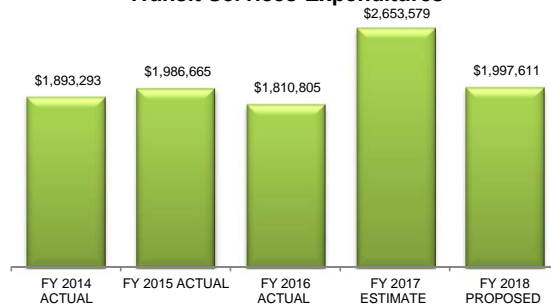
### Transit Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Transfers In	\$ 611,008	\$ 525,000	\$ 525,000	\$ 490,000	-7%
Grants	1,133,230	2,150,938	1,656,633	1,507,611	-9%
<b>Total Revenues</b>	<b>\$ 1,744,238</b>	<b>\$ 2,675,938</b>	<b>\$ 2,181,633</b>	<b>\$ 1,997,611</b>	<b>-8%</b>
<b>Expenditures</b>					
Contractual Services	\$ 1,777,629	\$ 1,853,913	\$ 1,831,554	\$ 1,997,611	9%
Capital	33,176	822,025	822,025	-	-100%
<b>Total Expenditures</b>	<b>\$ 1,810,805</b>	<b>\$ 2,675,938</b>	<b>\$ 2,653,579</b>	<b>\$ 1,997,611</b>	<b>-25%</b>
<b>Net Transit Fund</b>	<b>\$ (66,567)</b>	<b>\$ -</b>	<b>\$ (471,946)</b>	<b>\$ -</b>	<b>-100%</b>
			Actual Reserves on June 30, 2016	\$ (127,596)	
			Projected Reserves on June 30, 2017	\$ (599,542)	
			Projected Reserves on June 30, 2018	\$ (599,542)	

### Transit Services Budget Summary



### Transit Services Expenditures



## Transit Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Intergovernmental</b>					
Federal Grants	\$ 824,495	\$ 1,282,938	\$ 1,260,579	\$ 1,109,957	-12%
Contributions	308,735	868,000	396,054	397,654	0%
<b>Total Intergovernmental</b>	<b>\$ 1,133,230</b>	<b>\$ 2,150,938</b>	<b>\$ 1,656,633</b>	<b>\$ 1,507,611</b>	<b>-9%</b>
<b>Transfers In</b>					
Transfer In- General Fund	\$ 611,008	\$ 325,000	\$ 325,000	\$ 290,000	-11%
Transfer In- One Cent #15	-	200,000	200,000	200,000	0%
<b>Total Transfers</b>	<b>\$ 611,008</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 490,000</b>	<b>-7%</b>
<b>Total Revenue</b>	<b>\$ 1,744,238</b>	<b>\$ 2,675,938</b>	<b>\$ 2,181,633</b>	<b>\$ 1,997,611</b>	<b>-8%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Other Contractual	\$ 1,172	\$ 1,000	\$ 875	\$ 1,000	14%
Travel & Training	1,518	4,501	3,938	3,000	-24%
Programs & Projects	1,774,939	1,848,412	1,826,741	1,993,611	9%
<b>Total Contractual Services</b>	<b>\$ 1,777,629</b>	<b>\$ 1,853,913</b>	<b>\$ 1,831,554</b>	<b>\$ 1,997,611</b>	<b>9%</b>
<b>Capital - Replacement</b>					
Light Equipment	\$ 33,176	\$ 822,025	\$ 822,025	\$ -	-100%
<b>Total Capital - Replacement</b>	<b>\$ 33,176</b>	<b>\$ 822,025</b>	<b>\$ 822,025</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Expenses</b>	<b>\$ 1,810,805</b>	<b>\$ 2,675,938</b>	<b>\$ 2,653,579</b>	<b>\$ 1,997,611</b>	<b>-25%</b>
<b>Net Fund</b>	<b>\$ (66,567)</b>	<b>\$ -</b>	<b>\$ (471,946)</b>	<b>\$ -</b>	<b>-100%</b>

## 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Community Development Technician	1	1	1	1
<b>Total</b>	1	1	1	1
<b>Part Time Employees (Budget)</b>				
	\$ -	\$ -	\$ -	-

### 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

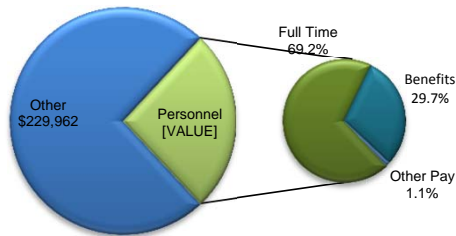
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Grants	\$ -	\$ 287,280	\$ 287,280	\$ 287,280	0%
Transfer In	10,000	20,541	18,338	25,830	41%
Miscellaneous	8,503	1,964	4,167	995	-76%
<b>Total Revenues</b>	\$ 18,503	\$ 309,785	\$ 309,785	\$ 314,105	1%
<b>Expenditures</b>					
Personnel	\$ 6,148	\$ 75,673	\$ 74,593	\$ 81,072	9%
Contractual Services	-	1,000	236	1,000	324%
Other	16,746	233,112	234,956	229,962	-2%
Transfers Out	-	-	-	2,071	100%
<b>Total Expenditures</b>	\$ 22,894	\$ 309,785	\$ 309,785	\$ 314,105	1%
<b>Net CDBG Fund</b>	\$ (4,391)	\$ -	\$ -	-	0%
		Actual Reserves on June 30, 2016	\$	23,408	
		Projected Reserves on June 30, 2017	\$	23,408	
		Projected Reserves on June 30, 2018	\$	23,408	



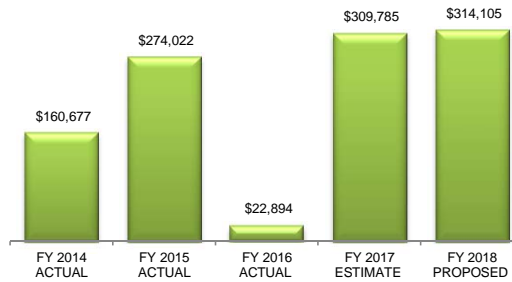
# CDBG Fund

## Community Development Block Grant

**CDBG Budget Summary**



**CDBG Expenditures**



### Adopted Projects with Federal CDBG Funds

The adopted projects for the FY18 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.	\$21,971
Housing Rehabilitation and Emergency Repair Assistance Program	To provide assistance to low-to-moderate income homeowners needing home rehabilitation and emergency repairs.	3,991
LifeSteps Campus Care	To provide necessary repairs and capital improvements in buildings for housing and serving low-income residents.	175,000
City Core Revitalization Activities	To provide funding for matching façade grants in the Old Yellowstone District and the City core.	30,000
Program Administration	To provide for a portion of the salary and benefits for one full-time employee.	83,143
<b>Total</b>		<b>\$ 314,105</b>

# CDBG Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Intergovernmental Revenues</b>					
Federal Grants	\$ -	\$ 287,280	\$ 287,280	\$ 287,280	0%
<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ 287,280</b>	<b>\$ 287,280</b>	<b>\$ 287,280</b>	<b>0%</b>
<b>Transfer In</b>					
Transfer In	\$ 10,000	\$ 20,541	\$ 18,338	\$ 25,830	41%
<b>Total Transfer In</b>	<b>\$ 10,000</b>	<b>\$ 20,541</b>	<b>\$ 18,338</b>	<b>\$ 25,830</b>	<b>41%</b>
<b>Miscellaneous</b>					
Interest On Rehab Loans	\$ 131	\$ 253	\$ 760	\$ 108	-86%
Principal Payments - Loans	8,372	1,711	3,407	887	-74%
<b>Total Miscellaneous</b>	<b>\$ 8,503</b>	<b>\$ 1,964</b>	<b>\$ 4,167</b>	<b>\$ 995</b>	<b>-76%</b>
<b>Total Revenue</b>	<b>\$ 18,503</b>	<b>\$ 309,785</b>	<b>\$ 309,785</b>	<b>\$ 314,105</b>	<b>1%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ -	\$ 51,819	\$ 51,915	\$ 56,077	8%
<b>Total Salaries &amp; Wages</b>	<b>\$ -</b>	<b>\$ 51,819</b>	<b>\$ 51,915</b>	<b>\$ 56,077</b>	<b>8%</b>
<b>Other Pay</b>					
Disability Buy-Back	\$ -	\$ 1,210	\$ 809	\$ 900	11%
<b>Total Other Pay</b>	<b>\$ -</b>	<b>\$ 1,210</b>	<b>\$ 809</b>	<b>\$ 900</b>	<b>11%</b>
<b>Benefits</b>					
Health Insurance	\$ 6,148	\$ 12,296	\$ 11,967	\$ 12,986	9%
Other Insurance Benefits	-	431	407	300	-26%
FICA/Medicare Tax	-	4,057	3,713	4,359	17%
Retirement Contributions	-	4,337	4,345	4,769	10%
Workers' Compensation	-	1,523	1,437	1,681	17%
<b>Total Benefits</b>	<b>\$ 6,148</b>	<b>\$ 22,644</b>	<b>\$ 21,869</b>	<b>\$ 24,095</b>	<b>10%</b>
<b>Total Personnel</b>	<b>\$ 6,148</b>	<b>\$ 75,673</b>	<b>\$ 74,593</b>	<b>\$ 81,072</b>	<b>9%</b>
<b>Contractual Services</b>					
Advertising	\$ -	\$ 1,000	\$ 236	\$ 1,000	0%
<b>Total Contractual Services</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 236</b>	<b>\$ 1,000</b>	<b>0%</b>
<b>Other Expenses</b>					
Programs & Projects	\$ 16,746	\$ 233,112	\$ 234,956	\$ 229,962	-2%
<b>Total Other Expenses</b>	<b>\$ 16,746</b>	<b>\$ 233,112</b>	<b>\$ 234,956</b>	<b>\$ 229,962</b>	<b>-2%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance	\$ -	\$ -	\$ -	\$ 2,071	100%
<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,071</b>	<b>100%</b>
<b>Total Expenses</b>	<b>\$ 22,894</b>	<b>\$ 309,785</b>	<b>\$ 309,785</b>	<b>\$ 314,105</b>	<b>1%</b>
<b>Net Fund</b>	<b>\$ (4,391)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

## 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
MPO Manager	-	1	1	-
MPO Supervisor	1	-	-	1
MPO Specialist	-	-	1	1
GIS Specialist	1	1	-	-
Administrative Support Tech	1	1	1	1
<b>Total</b>	3	3	3	3
<b>Part Time Employees (Budget)</b>	\$ -	\$ 2,038	\$ 7,500	\$ -

### Metropolitan Planning Highlights

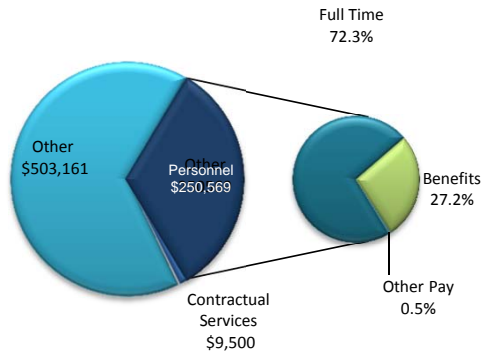
A vacant MPO Manager position will be replaced by an MPO Supervisor position. This will decrease personnel costs while spending on Programs and Projects is expected to decrease substantially.

### Metropolitan Planning Organization Budget Summary

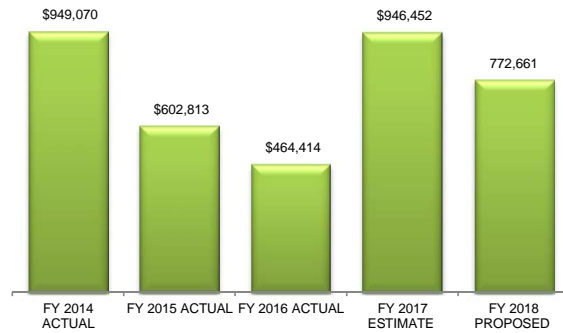
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 25,693	\$ 23,752	\$ 23,752	\$ 24,096	1%
Grants	523,526	857,461	857,461	671,200	-22%
Transfers In	60,884	65,239	65,239	77,365	19%
<b>Total Revenues</b>	\$ 610,103	\$ 946,452	\$ 946,452	\$ 772,661	-18%
<b>Expenditures</b>					
Personnel	\$ 200,251	\$ 273,790	\$ 184,002	\$ 250,569	36%
Contractual Services	6,972	9,500	6,955	9,500	37%
Materials & Supplies	485	1,999	2,000	2,000	0%
Other	255,462	848,909	751,495	503,161	-33%
Capital	1,244	2,000	2,000	2,000	0%
Transfers Out	-	-	-	5,431	100%
<b>Total Expenditures</b>	\$ 464,414	\$ 1,136,198	\$ 946,452	\$ 772,661	-18%
<b>Net MPO Fund</b>	\$ 145,689	\$ (189,746)	\$ -	\$ -	0%
				Actual Reserves on June 30, 2016	\$ 2,078
				Projected Reserves on June 30, 2017	\$ 2,078
				Projected Reserves on June 30, 2018	\$ 2,078

# Metropolitan Planning Fund

**Metropolitan Planning Budget Summary**



**Metropolitan Planning Expenditures**



### Adopted Metropolitan Planning Organization Projects

The adopted projects for the FY18 Metropolitan Planning Organization are as follows:

Project Name	Allocation
GIS Personnel	\$ 83,000
Advanced GIS Support	20,000
Esri License Agreement	60,000
TransCAD Support License	1,200
Turning Point Software	500
Long Range Transportation Plan	250,000
Casper Corridor Study	56,461
Traffic Counts	30,000
Misc. Projects	2,000
<b>TOTAL</b>	<b>\$ 503,161</b>

## Metropolitan Planning Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Intergovernmental Revenue</b>					
Federal Grants- MPO	\$ 523,526	\$ 857,461	\$ 857,461	\$ 671,200	-22%
MPO Member Contributions	25,693	23,752	23,752	24,096	1%
<b>Total Intergovernmental</b>	<b>\$ 549,219</b>	<b>\$ 881,213</b>	<b>\$ 881,213</b>	<b>\$ 695,296</b>	<b>-21%</b>
<b>Transfers</b>					
Transfers In from General Fund	\$ 60,884	\$ 65,239	\$ 65,239	\$ 77,365	19%
<b>Total Transfers</b>	<b>\$ 60,884</b>	<b>\$ 65,239</b>	<b>\$ 65,239</b>	<b>\$ 77,365</b>	<b>19%</b>
<b>Total Revenue</b>	<b>\$ 610,103</b>	<b>\$ 946,452</b>	<b>\$ 946,452</b>	<b>\$ 772,661</b>	<b>-18%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 145,079	\$ 191,535	\$ 116,785	\$ 181,204	55%
Part-Time	2,038	7,500	5,652	-	-100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 147,117</b>	<b>\$ 199,035</b>	<b>\$ 122,437</b>	<b>\$ 181,204</b>	<b>48%</b>
<b>Other Pay</b>					
Disability Buyback	\$ -	\$ 850	\$ 519	\$ 850	64%
Accrued Leave	-	-	6,561	-	-100%
Other Allowances	3,137	4,080	340	481	41%
<b>Total Other Pay</b>	<b>\$ 3,137</b>	<b>\$ 4,930</b>	<b>\$ 7,420</b>	<b>\$ 1,331</b>	<b>-82%</b>
<b>Benefits</b>					
Health Insurance	\$ 23,014	\$ 32,002	\$ 29,210	\$ 34,050	17%
Other Insurance Benefits	1,010	1,429	1,185	937	-21%
FICA/Medicare Tax	10,862	15,605	11,655	13,862	19%
Retirement Contributions	12,143	16,032	9,775	15,118	55%
Workers' Compensation	2,968	4,757	2,320	4,067	75%
<b>Total Benefits</b>	<b>\$ 49,997</b>	<b>\$ 69,825</b>	<b>\$ 54,145</b>	<b>\$ 68,034</b>	<b>26%</b>
<b>Total Personnel</b>	<b>\$ 200,251</b>	<b>\$ 273,790</b>	<b>\$ 184,002</b>	<b>\$ 250,569</b>	<b>36%</b>
<b>Contractual Services</b>					
Other Contractual	\$ 219	\$ 3,000	\$ 1,500	\$ 3,000	100%
Travel & Training	5,515	5,000	4,955	5,000	1%
Association Dues	1,238	1,500	500	1,500	200%
<b>Total Contractual Services</b>	<b>\$ 6,972</b>	<b>\$ 9,500</b>	<b>\$ 6,955</b>	<b>\$ 9,500</b>	<b>37%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 485	\$ 1,999	\$ 2,000	\$ 2,000	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 485</b>	<b>\$ 1,999</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>0%</b>

## Metropolitan Planning Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Other Expenses</b>					
Programs & Projects	\$ 255,462	\$ 848,909	\$ 751,495	\$ 503,161	-33%
<b>Total Other Expenses</b>	<b>\$ 255,462</b>	<b>\$ 848,909</b>	<b>\$ 751,495</b>	<b>\$ 503,161</b>	<b>-33%</b>
<b>Capital - New</b>					
Technologies	\$ 1,244	\$ 2,000	\$ 2,000	\$ 2,000	0%
<b>Total Capital - New</b>	<b>\$ 1,244</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>0%</b>
<b>Transfer Out</b>					
Transfer Out Health Insurance	\$ -	\$ -	\$ -	\$ 5,431	100%
<b>Total Transfer Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,431</b>	<b>100%</b>
<b>Total Expenses</b>	<b>\$ 464,414</b>	<b>\$ 1,136,198</b>	<b>\$ 946,452</b>	<b>\$ 772,661</b>	<b>-18%</b>
<b>Net Fund</b>	<b>\$ 145,689</b>	<b>\$ (189,746)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Victim Services Advocate	1	1	1	1
IACP Grant Assistant	-	-	-	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

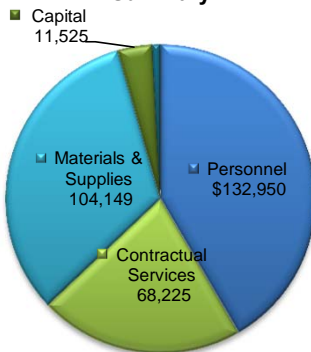
## Police Grants Highlights

Grant will allow creation of one position but the increase in expenditures for this position is offset by a anticipated reduction in overtime associated with a variety of efforts.

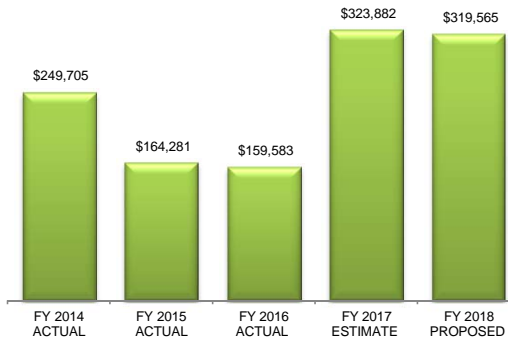
## Police Grants Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Grants	\$ 102,195	\$ 95,754	\$ 271,868	\$ 231,024	-15%
Miscellaneous	40,687	52,525	65,830	86,025	31%
<b>Total Revenues</b>	<b>\$ 142,882</b>	<b>\$ 148,279</b>	<b>\$ 337,698</b>	<b>\$ 317,049</b>	<b>-6%</b>
<b>Expenditures</b>					
Personnel	\$ 91,284	\$ 68,852	\$ 191,372	\$ 132,950	-31%
Contractual Services	19,039	24,757	43,842	68,225	56%
Materials & Supplies	45,903	52,655	76,551	104,149	36%
Capital	3,357	2,000	12,117	11,525	-5%
Transfers Out	-	-	-	2,716	100%
<b>Total Expenditures</b>	<b>\$ 159,583</b>	<b>\$ 148,264</b>	<b>\$ 323,882</b>	<b>\$ 319,565</b>	<b>-1%</b>
<b>Net Police Grants Fund</b>	<b>\$ (16,701)</b>	<b>\$ 15</b>	<b>\$ 13,816</b>	<b>\$ (2,516)</b>	
				Actual Reserves on June 30, 2016	\$ 88,899
				Projected Reserves on June 30, 2017	\$ 102,715
				Projected Reserves on June 30, 2018	\$ 100,199

## Special Fire Assistance Budget Summary



## Police Grants Expenditures



## Police Grants Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Intergovernmental Revenue</b>					
State Grants	\$ 78,436	\$ 85,732	\$ 113,938	\$ 88,284	-23%
Federal Grants	23,759	10,022	157,930	142,740	-10%
<b>Total Intergovernmental</b>	<b>\$ 102,195</b>	<b>\$ 95,754</b>	<b>\$ 271,868</b>	<b>\$ 231,024</b>	<b>-15%</b>
<b>Miscellaneous</b>					
Miscellaneous	\$ 40,687	\$ 52,525	\$ 65,830	\$ 86,025	31%
<b>Total Miscellaneous</b>	<b>\$ 40,687</b>	<b>\$ 52,525</b>	<b>\$ 65,830</b>	<b>\$ 86,025</b>	<b>31%</b>
<b>Total Revenue</b>	<b>\$ 142,882</b>	<b>\$ 148,279</b>	<b>\$ 337,698</b>	<b>\$ 317,049</b>	<b>-6%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 41,211	\$ 43,576	\$ 79,713	\$ 86,636	9%
Overtime	25,987	-	72,194	12,740	-82%
<b>Total Salaries &amp; Wages</b>	<b>\$ 67,198</b>	<b>\$ 43,576</b>	<b>\$ 151,907</b>	<b>\$ 99,376</b>	<b>-35%</b>
<b>Other Pay</b>					
Other Allowances	\$ 456	\$ 480	\$ 460	\$ 480	4%
<b>Total Other Pay</b>	<b>\$ 456</b>	<b>\$ 480</b>	<b>\$ 460</b>	<b>\$ 480</b>	<b>4%</b>
<b>Benefits</b>					
Health Insurance	\$ 15,759	\$ 16,120	\$ 24,555	\$ 16,120	-34%
Other Insurance Benefits	337	363	650	488	-25%
Retirement Contributions	3,449	3,371	5,844	6,664	14%
FICA/Medicare Tax	2,876	3,647	6,661	7,252	9%
Workers' Compensation	1,209	1,295	1,295	2,570	98%
<b>Total Benefits</b>	<b>\$ 23,630</b>	<b>\$ 24,796</b>	<b>\$ 39,005</b>	<b>\$ 33,094</b>	<b>-15%</b>
<b>Total Personnel</b>	<b>\$ 91,284</b>	<b>\$ 68,852</b>	<b>\$ 191,372</b>	<b>\$ 132,950</b>	<b>-31%</b>
<b>Contractual Services</b>					
Travel & Training	\$ 6,075	\$ 10,725	\$ 33,719	\$ 39,400	17%
Other Contractual	12,964	14,032	10,123	28,825	185%
<b>Total Contractual Services</b>	<b>\$ 19,039</b>	<b>\$ 24,757</b>	<b>\$ 43,842</b>	<b>\$ 68,225</b>	<b>56%</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	\$ 42,522	\$ 50,525	\$ 71,051	\$ 67,525	-5%
Other Materials & Supplies	3,381	2,130	5,500	36,624	566%
<b>Total Materials &amp; Supplies</b>	<b>\$ 45,903</b>	<b>\$ 52,655</b>	<b>\$ 76,551</b>	<b>\$ 104,149</b>	<b>36%</b>
<b>Transfers Out</b>					
Transfers Out-Health Insurance	\$ -	\$ -	\$ -	\$ 2,716	100%
<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,716</b>	<b>100%</b>
<b>Capital - New</b>					
Light Equipment	\$ -	\$ 2,000	\$ 2,000	\$ 3,525	76%
<b>Total Capital - New</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 3,525</b>	<b>76%</b>
<b>Capital - Replacement</b>					
Light Equipment	\$ 3,357	\$ -	\$ 10,117	\$ 8,000	-21%
<b>Total Capital - Repl.</b>	<b>\$ 3,357</b>	<b>\$ -</b>	<b>\$ 10,117</b>	<b>\$ 8,000</b>	<b>-21%</b>
<b>Total Expenses</b>	<b>\$ 159,583</b>	<b>\$ 148,264</b>	<b>\$ 323,882</b>	<b>\$ 319,565</b>	<b>-1%</b>
<b>Net Fund</b>	<b>\$ (16,701)</b>	<b>\$ 15</b>	<b>\$ 13,816</b>	<b>\$ (2,516)</b>	<b>-118%</b>



# 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 FY2018

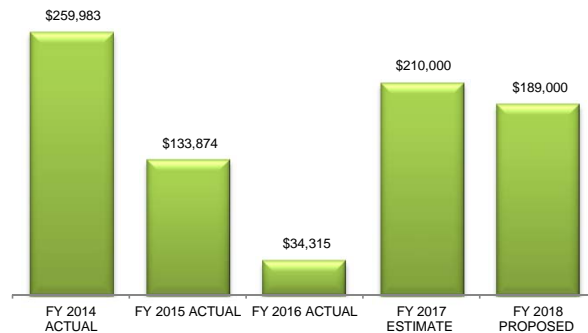
### Special Fire Assistance Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Grants and Intergovernmental	\$ 44,541	\$ 180,000	\$ 210,000	\$ 189,000	-10%
<b>Total Revenues</b>	\$ 44,541	\$ 180,000	\$ 210,000	\$ 189,000	-10%
<b>Expenditures</b>					
Contractual Services	\$ 23,264	\$ 120,000	\$ 210,000	\$ 129,000	-39%
Personnel	11,051	60,000	-	60,000	100%
<b>Total Expenditures</b>	\$ 34,315	\$ 180,000	\$ 210,000	\$ 189,000	-10%
<b>Net Special Fire Assistance Fund</b>	\$ 10,226	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2016	\$ 72,154
				Projected Reserves on June 30, 2017	\$ 72,154
				Projected Reserves on June 30, 2018	\$ 72,154

**Special Fire Assistance Budget Summary**



**Special Fire Assistance Expenditures**



## Special Fire Assistance Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Intergovernmental</b>					
Federal Grants	\$ 21,063	\$ 100,000	\$ 210,000	\$ 109,000	-48%
Reimbursements - Fire Services	23,478	80,000	-	80,000	100%
<b>Total Intergovernmental</b>	<b>\$ 44,541</b>	<b>\$ 180,000</b>	<b>\$ 210,000</b>	<b>\$ 189,000</b>	<b>-10%</b>
<b>Total Revenues</b>	<b>\$ 44,541</b>	<b>\$ 180,000</b>	<b>\$ 210,000</b>	<b>\$ 189,000</b>	<b>-10%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Overtime	\$ 11,051	\$ 60,000	-	\$ 60,000	100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 11,051</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>100%</b>
<b>Contractual Services</b>					
Travel & Training	\$ 7,944	\$ 20,000	\$ 80,000	-	-100%
Operating Supplies	15,320	100,000	130,000	129,000	-1%
<b>Total Contractual Services</b>	<b>\$ 23,264</b>	<b>\$ 120,000</b>	<b>\$ 210,000</b>	<b>\$ 129,000</b>	<b>-39%</b>
<b>Total Expenses</b>	<b>\$ 34,315</b>	<b>\$ 180,000</b>	<b>\$ 210,000</b>	<b>\$ 189,000</b>	<b>-10%</b>
<b>Net Fund</b>	<b>\$ 10,226</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

## 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.

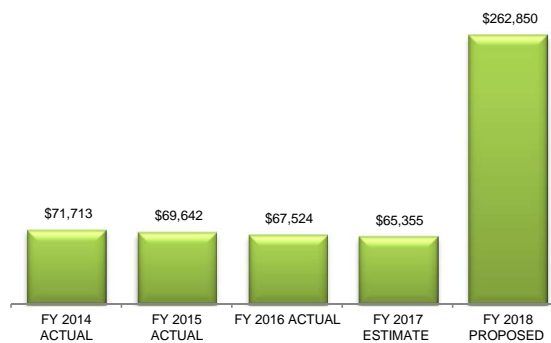
### Redevelopment Loan Highlights

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. These payments increase for FY 2018 as scheduled and will continue through 2024.

### Redevelopment Loan Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 40,592	\$ 73,567	\$ 66,186	\$ 73,642	11%
<b>Total Revenues</b>	\$ 40,592	\$ 73,567	\$ 66,186	\$ 73,642	11%
<b>Expenditures</b>					
Other Expenses	\$ 67,524	\$ 67,119	\$ 65,355	\$ 72,850	11%
Transfers Out-General Fund	-	-	-	190,000	100%
<b>Total Expenditures</b>	\$ 67,524	\$ 67,119	\$ 65,355	\$ 262,850	302%
<b>Net Redevelopment Loan Fund</b>	\$ (26,932)	\$ 6,448	\$ 831	\$ (189,208)	-22869%
				Actual Reserves on June 30, 2016 \$ 270,029	
				Projected Reserves on June 30, 2017 \$ 270,860	
				Projected Reserves on June 30, 2018 \$ 81,652	

### Redevelopment Loan Fund Expenditures



## Redevelopment Loan Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous Revenue</b>					
Loan & Interest Payments	\$ 40,000	\$ 72,000	\$ 65,236	\$ 72,742	12%
Interest Income	642	1,567	950	900	-5%
Gain/Loss on Investments	(10)	-	-	-	0%
Amort on Investments	(40)	-	-	-	0%
<b>Total Revenue</b>	<u>\$ 40,592</u>	<u>\$ 73,567</u>	<u>\$ 66,186</u>	<u>\$ 73,642</u>	11%
<b>Expenses</b>					
<b>Loan Expenses</b>					
Debt Service - Interest Expense	\$ 27,404	\$ 27,000	\$ 25,236	\$ 22,742	-10%
Principal Payments- HUD	40,000	40,000	40,000	50,000	25%
Investment Fees	120	119	119	108	-9%
<b>Transfers Out</b>					
Transfer to General Fund	-	-	-	190,000	100%
<b>Total Expenses</b>	<u>\$ 67,524</u>	<u>\$ 67,119</u>	<u>\$ 65,355</u>	<u>\$ 262,850</u>	302%
<b>Net Fund</b>	<u>\$ (26,932)</u>	<u>\$ 6,448</u>	<u>\$ 831</u>	<u>\$ (189,208)</u>	-22869%

# 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.

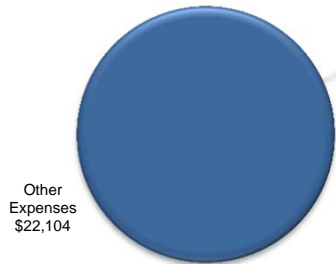
## Revolving Land Fund Highlights

This fund does not anticipate any purchase activities during FY18.

### Revolving Land Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 230,110	\$ 1,190,884	\$ 773,233	\$ 1,781,000	130%
<b>Total Revenues</b>	\$ 230,110	\$ 1,190,884	\$ 773,233	\$ 1,781,000	130%
<b>Expenditures</b>					
Other Expenses	\$ 14,845	\$ 5,491	\$ 46,804	\$ 22,104	-53%
Capital	505,166	489,725	1,493,273	-	-100%
<b>Total Expenditures</b>	\$ 520,011	\$ 495,216	\$ 1,540,077	\$ 22,104	-99%
<b>Net Revolving Land Fund</b>	\$ (289,901)	\$ 695,668	\$ (766,844)	\$ 1,758,896	-329%
			Actual Reserves on June 30, 2016	\$ 464,404	
			Projected Reserves on June 30, 2017	\$ (302,440)	
			Projected Reserves on June 30, 2018	\$ 1,456,456	

Revolving Land Fund Budget Summary



Revolving Land Fund Expenditures



## Revolving Land Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous Revenue</b>					
Lease Fees	\$ 28,841	\$ 2,400	\$ 4,975	\$ 3,000	-40%
Proceeds from Sale of Land	199,755	1,187,500	768,258	1,778,000	131%
Interest On Investments	1,588	984	-	-	0%
Amort On Sale of Invest.	(74)	-	-	-	0%
<b>Total Miscellaneous</b>	<u>\$ 230,110</u>	<u>\$ 1,190,884</u>	<u>\$ 773,233</u>	<u>\$ 1,781,000</u>	130%
<b>Total Revenue</b>	<u>\$ 230,110</u>	<u>\$ 1,190,884</u>	<u>\$ 773,233</u>	<u>\$ 1,781,000</u>	130%
<b>Expenses</b>					
<b>Other Expenses</b>					
Investment Fees	\$ 412	\$ 258	\$ -	\$ 300	100%
Property Taxes	2,733	2,733	16,804	16,804	0%
Appraisals	11,700	2,500	30,000	5,000	-83%
<b>Total Other Expenses</b>	<u>\$ 14,845</u>	<u>\$ 5,491</u>	<u>\$ 46,804</u>	<u>\$ 22,104</u>	-53%
<b>Capital Expenses</b>					
Land	\$ 505,166	\$ 489,725	\$ 1,493,273	\$ -	-100%
<b>Total Capital Expenses</b>	<u>\$ 505,166</u>	<u>\$ 489,725</u>	<u>\$ 1,493,273</u>	<u>\$ -</u>	-100%
<b>Total Expenses</b>	<u>\$ 520,011</u>	<u>\$ 495,216</u>	<u>\$ 1,540,077</u>	<u>\$ 22,104</u>	-99%
<b>Net Fund</b>	<u>\$ (289,901)</u>	<u>\$ 695,668</u>	<u>\$ (766,844)</u>	<u>\$ 1,758,896</u>	-329%

## 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 has been transferred to the General Fund during FY 2017 and is a portion of the reserves that will be spent to allow the City to adjust to future operating levels. Funding for the Economic Development Joint Powers Board.

### Special Reserves Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Franchise Fees	\$ 474,789	\$ 480,000	\$ 480,064	\$ 480,000	0%
Miscellaneous	2,711	6,632	2,589	-	-100%
<b>Total Revenues</b>	<b>\$ 477,500</b>	<b>\$ 486,632</b>	<b>\$ 482,653</b>	<b>\$ 480,000</b>	<b>-1%</b>
<b>Expenditures</b>					
Contractual Services	\$ 434,374	\$ 439,963	\$ 416,440	\$ 420,281	1%
Transfers Out	-	1,000,000	1,000,000	-	-100%
<b>Total Expenditures</b>	<b>\$ 434,374</b>	<b>\$ 1,439,963</b>	<b>\$ 1,416,440</b>	<b>\$ 420,281</b>	<b>-70%</b>
<b>Net Special Reserves Fund</b>	<b>\$ 43,126</b>	<b>\$ (953,331)</b>	<b>\$ (933,787)</b>	<b>\$ 59,719</b>	<b>-106%</b>
				Actual Reserves on June 30, 2016	\$ 931,598
				Projected Reserves on June 30, 2017	\$ (2,189)
				Projected Reserves on June 30, 2018	\$ 57,530

## Special Reserves Fund

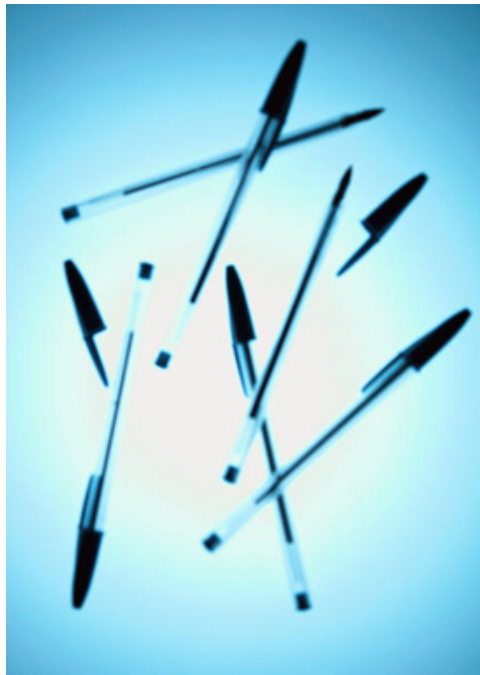
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Franchise Fees</b>					
Franchise Fees - Electricity	\$ 474,789	\$ 480,000	\$ 480,064	\$ 480,000	0%
<b>Total Revenues</b>	<b>\$ 474,789</b>	<b>\$ 480,000</b>	<b>\$ 480,064</b>	<b>\$ 480,000</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Interest On Investments	\$ 2,547	\$ 6,632	\$ 2,461	\$ -	-100%
Gain/Loss On Sale of Invest.	164	-	128	-	-100%
<b>Total Miscellaneous</b>	<b>\$ 2,711</b>	<b>\$ 6,632</b>	<b>\$ 2,589</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Revenue</b>	<b>\$ 477,500</b>	<b>\$ 486,632</b>	<b>\$ 482,653</b>	<b>\$ 480,000</b>	<b>-1%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Other Contractual	\$ 21,795	\$ 27,458	\$ -	\$ -	0%
Investment Fees	579	505	321	-	-100%
Economic Development	412,000	412,000	416,119	420,281	1%
<b>Total Contractual Services</b>	<b>\$ 434,374</b>	<b>\$ 439,963</b>	<b>\$ 416,440</b>	<b>\$ 420,281</b>	<b>1%</b>
<b>Transfers Out</b>					
Transfers Out - General Fund	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	-100%
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Expenses</b>	<b>\$ 434,374</b>	<b>\$ 1,439,963</b>	<b>\$ 1,416,440</b>	<b>\$ 420,281</b>	<b>-70%</b>
<b>Net Fund</b>	<b>\$ 43,126</b>	<b>\$ (953,331)</b>	<b>\$ (933,787)</b>	<b>\$ 59,719</b>	<b>-106%</b>



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# Debt Service Funds

## Special Assessments



# Debt Service Fund

## Debt Service Fund Highlights

Debt Service expected to enjoy increased interest income due to anticipated increases in interest rates.

### Local Assessment Districts Budget Summary

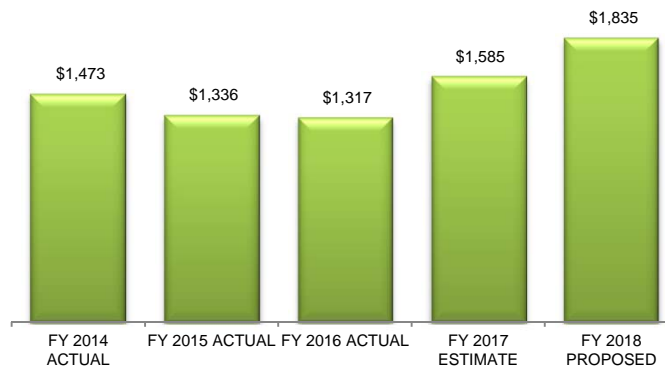
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 59,006	\$ 40,169	\$ 65,124	\$ 85,060	31%
<b>Total Revenues</b>	\$ 59,006	\$ 40,169	\$ 65,124	\$ 85,060	31%
<b>Expenditures</b>					
Contractual Services	\$ 1,317	\$ 1,092	\$ 1,585	\$ 1,835	16%
Other	-	-	-	-	0%
<b>Total Expenditures</b>	\$ 1,317	\$ 1,092	\$ 1,585	\$ 1,835	16%
<b>Net Local Assessment District Fund</b>	\$ 57,689	\$ 39,077	\$ 63,539	\$ 83,225	31%

Actual Reserves on June 30, 2016 \$ 2,400,053

Projected Reserves on June 30, 2017 \$ 2,463,592

Projected Reserves on June 30, 2018 \$ 2,546,817

### Debt Service Expenditures



# Debt Service Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
LAD Assessment Principal	\$ 40,100	\$ 25,000	\$ 39,000	\$ 38,000	-3%
LAD Assessment Interest	9,423	10,000	10,500	11,500	10%
LAD Assessment Penalties	5,635	1,000	6,000	6,000	0%
Interest On Investment	4,024	4,169	9,624	29,560	207%
Gain/Loss On Sale of Investments	9	-	-	-	0%
Amort on Investment	(185)				
<b>Total Revenues</b>	<b>\$ 59,006</b>	<b>\$ 40,169</b>	<b>\$ 65,124</b>	<b>\$ 85,060</b>	<b>31%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 1,317	\$ 1,092	\$ 1,585	\$ 1,835	16%
<b>Total Contractual Services</b>	<b>\$ 1,317</b>	<b>\$ 1,092</b>	<b>\$ 1,585</b>	<b>\$ 1,835</b>	<b>16%</b>
<b>Total Expenses</b>	<b>\$ 1,317</b>	<b>\$ 1,092</b>	<b>\$ 1,585</b>	<b>\$ 1,835</b>	<b>16%</b>
<b>Net Fund</b>	<b>\$ 57,689</b>	<b>\$ 39,077</b>	<b>\$ 63,539</b>	<b>\$ 83,225</b>	<b>31%</b>

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# Internal Service Funds

Fleet Maintenance 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 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/User Fees	\$ 5,897,222	\$ 5,708,359	\$ 5,593,961	\$ 5,200,861	-7%
Miscellaneous	735,924	346,964	515,010	244,046	-53%
Transfers In	1,935,204	2,314,274	2,012,184	1,958,325	-3%
<b>Total Revenues</b>	<b>\$ 8,568,350</b>	<b>\$ 8,369,597</b>	<b>\$ 8,121,155</b>	<b>\$ 7,403,232</b>	<b>-9%</b>
<b>Expenditures</b>					
Personnel	\$ 3,062,114	\$ 3,135,796	\$ 3,012,721	\$ 3,106,420	3%
Contractual Services	3,275,272	3,260,584	3,109,651	2,586,528	-17%
Materials and Supplies	1,247,803	1,595,454	1,417,488	1,565,954	10%
Other	446,281	63,075	204,895	13,075	-94%
Capital	473,955	800,270	628,600	185,600	-70%
Transfer Out	-	-	-	60,217	100%
<b>Total Expenditures</b>	<b>\$ 8,505,425</b>	<b>\$ 8,855,179</b>	<b>\$ 8,373,355</b>	<b>\$ 7,517,794</b>	<b>-10%</b>
<b>Net All Internal Service Funds</b>	<b>\$ 62,925</b>	<b>\$ (485,582)</b>	<b>\$ (252,200)</b>	<b>\$ (114,562)</b>	<b>55%</b>

# Internal Service Funds

## Budget Summary by Category

### Internal Service Summary by Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Fleet Maintenance</b>					
Revenues	\$ 2,879,678	\$ 2,456,306	\$ 2,313,433	\$ 2,616,202	13%
Expenditures	2,994,800	3,002,621	2,820,631	2,574,289	-9%
Net	(115,122)	(546,315)	(507,198)	41,913	108%
<b>Buildings &amp; Structures</b>					
Revenues	1,039,486	818,501	817,763	829,233	1%
Expenditures	950,804	822,925	783,992	829,233	6%
Net	88,682	(4,424)	33,771	-	-100%
<b>City Campus</b>					
Revenues	301,884	285,220	278,986	291,888	5%
Expenditures	301,621	285,220	278,986	291,888	5%
Net	263	-	-	-	0%
<b>Property &amp; Liability</b>					
Revenues	2,994,954	2,589,726	2,791,353	1,495,168	-46%
Expenditures	2,908,438	2,524,569	2,588,392	1,651,643	-36%
Net	86,516	65,157	202,961	(156,475)	-177%
<b>Information Technology</b>					
Revenues	1,352,348	1,434,933	1,430,565	1,446,687	1%
Expenditures	1,349,762	1,434,933	1,412,299	1,446,687	2%
Net	2,586	-	18,266	-	-100%
<b>Variable Services Fund</b>					
Revenues	-	784,911	489,055	724,054	48%
Expenditures	-	784,911	489,055	724,054	48%
Net	-	-	-	-	0%
<b>Revenues- All Internal Service</b>	8,568,350	8,369,597	8,121,155	7,403,232	-9%
<b>Expenditures- All Internal Service</b>	8,505,425	8,855,179	8,373,355	7,517,794	-10%
<b>Net All Internal Service Funds</b>	\$ 62,925	\$ (485,582)	\$ (252,200)	\$ (114,562)	55%



# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Fleet Maintenance Manager	1	1	1	1
Fleet Maintenance Supervisor	-	-	1	1
Mechanic I	1	1	1	1
Mechanic II	7	7	4	6
Mechanic III	2	2	-	-
Administrative Support Tech	-	1	1	1
Administrative Assistant II	-	-	-	1 *
Warehouse Worker	2	1	1	1
<b>Total</b>	<b>13</b>	<b>13</b>	<b>9</b>	<b>12</b>

\*Shared position with Meter Services

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

## Fleet Maintenance Highlights

Interdepartmental Charges will increase while revenues from CATC are expected to recover as well. Two mechanics have been hired during FY 2017 to replace some of the employees who departed as a result of the Voluntary Retirement Incentive Plan. Capital spending will be minimal during FY 2018.

## Fleet Maintenance Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 2,480,607	\$ 2,279,306	\$ 2,169,306	\$ 2,474,202	14%
Miscellaneous	265,737	177,000	144,127	142,000	-1%
Transfers In	133,334	-	-	-	0%
<b>Total Revenues</b>	<b>\$ 2,879,678</b>	<b>\$ 2,456,306</b>	<b>\$ 2,313,433</b>	<b>\$ 2,616,202</b>	<b>13%</b>
<b>Expenditures</b>					
Personnel	\$ 900,606	\$ 767,181	\$ 846,757	\$ 941,962	11%
Contractual Services	772,597	599,870	600,370	580,387	-3%
Materials and Supplies	1,146,186	1,005,100	967,600	1,030,100	6%
Capital	175,411	630,470	405,904	-	-100%
Transfer Out	-	-	-	21,840	100%
<b>Total Expenditures</b>	<b>\$ 2,994,800</b>	<b>\$ 3,002,621</b>	<b>\$ 2,820,631</b>	<b>\$ 2,574,289</b>	<b>-9%</b>
<b>Net Central Garage Fund</b>	<b>\$ (115,122)</b>	<b>\$ (546,315)</b>	<b>\$ (507,198)</b>	<b>\$ 41,913</b>	<b>108%</b>

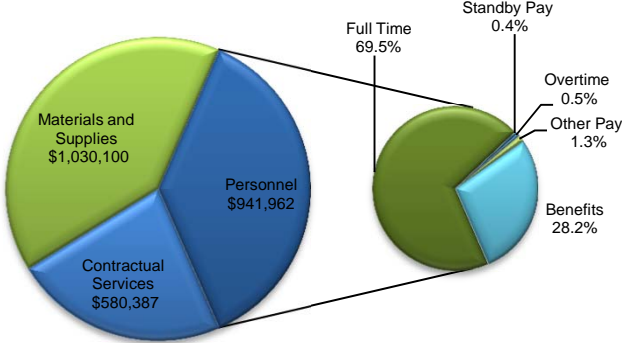
Actual Reserves on June 30, 2016 \$ 358,670

Projected Reserves on June 30, 2017 \$ (148,528)

Projected Reserves on June 30, 2018 \$ (106,615)

# Fleet Maintenance Fund

**Fleet Maintenance Budget Summary**



**Fleet Maintenance Expenditures**



FY 2018 Capital Summary			
	<b>Replacement Capital</b>		<b>New Capital</b>
Software/Diagnostic Tools	\$ -		\$ -
<b>Total</b>	<b>\$ -</b>	<b>Total</b>	<b>\$ -</b>

# Fleet Maintenance Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Intergovernmental Services	\$ 2,195,620	\$ 1,949,306	\$ 1,949,306	\$ 2,174,202	12%
CATC	284,987	330,000	220,000	300,000	36%
<b>Total Charges For Services</b>	<b>\$ 2,480,607</b>	<b>\$ 2,279,306</b>	<b>\$ 2,169,306</b>	<b>\$ 2,474,202</b>	<b>14%</b>
<b>Miscellaneous Revenue</b>					
Interest Income	\$ 3,969	\$ 2,000	\$ 2,128	\$ 2,000	-6%
Gain/(Loss) on Sale of Investment	8	-	(1)	-	100%
Insurance Reimbursements	211,676	90,000	90,000	90,000	0%
Miscellaneous Revenue	50,084	85,000	52,000	50,000	-4%
<b>Total Miscellaneous Revenue</b>	<b>\$ 265,737</b>	<b>\$ 177,000</b>	<b>\$ 144,127</b>	<b>\$ 142,000</b>	<b>-1%</b>
<b>Transfers</b>					
Transfers In	\$ 133,334	\$ -	\$ -	\$ -	0%
<b>Total Transfers</b>	<b>\$ 133,334</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Revenue</b>	<b>\$ 2,879,678</b>	<b>\$ 2,456,306</b>	<b>\$ 2,313,433</b>	<b>\$ 2,616,202</b>	<b>13%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 571,426	\$ 524,201	\$ 590,486	\$ 654,789	11%
Standby Pay	1,300	4,112	3,951	4,112	4%
Overtime	3,099	5,012	4,500	5,012	11%
<b>Total Salaries &amp; Wages</b>	<b>\$ 575,825</b>	<b>\$ 533,325</b>	<b>\$ 598,937</b>	<b>\$ 663,913</b>	<b>11%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 3,901	\$ 4,700	\$ 2,858	\$ 5,800	103%
Accrued Leave	32,251	-	-	-	0%
Other Allowances	4,845	4,560	4,888	5,100	4%
Clothing Allowance	1,377	1,500	1,500	1,500	0%
<b>Total Other Pay</b>	<b>\$ 42,374</b>	<b>\$ 10,760</b>	<b>\$ 9,246</b>	<b>\$ 12,400</b>	<b>34%</b>
<b>Benefits</b>					
Health Insurance	\$ 137,944	\$ 122,692	\$ 132,493	\$ 136,926	3%
Other Insurance Benefits	5,466	4,060	4,091	3,362	-18%
FICA/Medicare Tax	62,608	41,624	43,939	51,356	17%
Retirement Contributions	62,654	45,600	48,931	55,349	13%
Workers' Compensation	13,735	9,120	9,120	18,656	105%
<b>Total Benefits</b>	<b>\$ 282,407</b>	<b>\$ 223,096</b>	<b>\$ 238,574</b>	<b>\$ 265,649</b>	<b>11%</b>
<b>Total Personnel</b>	<b>\$ 900,606</b>	<b>\$ 767,181</b>	<b>\$ 846,757</b>	<b>\$ 941,962</b>	<b>11%</b>

# Fleet Maintenance Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	489	379	379	379	0%
Water	16,840	18,000	18,000	18,000	0%
Energy - Electricity	44,650	39,000	39,000	39,000	0%
Energy - Natural Gas	15,775	20,000	20,000	20,000	0%
Equipment Repairs	17,417	6,500	6,500	6,500	0%
Insurance & Bonds	18,643	28,771	28,771	30,356	6%
Telecommunications	6,250	4,800	4,800	4,800	0%
Printing/Reproduction	1,074	1,000	600	1,000	67%
Travel & Training	9,796	3,600	3,000	3,600	20%
Interdepartmental Services	260,029	243,306	243,306	221,752	-9%
Other Contractual	55,473	15,000	15,000	15,000	0%
Laundry & Towel Service	11,038	8,000	9,500	10,000	5%
Outside Services	146,735	125,000	125,000	125,000	0%
Reimb Contract Expenses - Casualty	168,388	86,514	86,514	85,000	-2%
<b>Total Contractual Services</b>	<b>\$ 772,597</b>	<b>\$ 599,870</b>	<b>\$ 600,370</b>	<b>\$ 580,387</b>	<b>-3%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,082	\$ 1,600	\$ 1,100	\$ 1,600	45%
Operating Supplies	27,680	8,500	8,500	8,500	0%
Building Supplies	9,752	8,000	8,000	8,000	0%
Vehicle Supplies	949,780	775,000	825,000	800,000	-3%
Small Tools & Equipment	11,021	12,000	10,000	12,000	20%
Bulk Fuel	146,871	200,000	115,000	200,000	74%
<b>Total Materials &amp; Supplies</b>	<b>\$ 1,146,186</b>	<b>\$ 1,005,100</b>	<b>\$ 967,600</b>	<b>\$ 1,030,100</b>	<b>6%</b>
<b>Transfer Out</b>					
Transfer Out Health Insurance	\$ -	\$ -	\$ -	\$ 21,840	100%
<b>Total Transfer Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,840</b>	<b>100%</b>
<b>Capital - Replacement</b>					
Buildings	\$ 12,442	\$ 131,000	\$ 15,000	\$ -	-100%
Improvements	9,241	449,700	375,904	-	-100%
Light Equipment	144,578	25,770	-	-	0%
Technologies	9,150	24,000	15,000	-	-100%
<b>Total Capital - Replacement</b>	<b>\$ 175,411</b>	<b>\$ 630,470</b>	<b>\$ 405,904</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Expenses</b>	<b>\$ 2,994,800</b>	<b>\$ 3,002,621</b>	<b>\$ 2,820,631</b>	<b>\$ 2,574,289</b>	<b>-9%</b>
<b>Net Fund</b>	<b>\$ (115,122)</b>	<b>\$ (546,315)</b>	<b>\$ (507,198)</b>	<b>\$ 41,913</b>	<b>108%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Buildings & Structures Manager	1	1	-	-
Buildings & Structures Supervisor II	1	1	1	1
Construction Maint Worker II	5	5	3	3
Construction Maint Worker III	-	-	1	1
Custodial Maintenance Worker I	4	4	3	3
Custodial Maintenance Worker II	1	1	-	-
<b>Total</b>	<b>12</b>	<b>12</b>	<b>8</b>	<b>8</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## Buildings & Structures Highlights

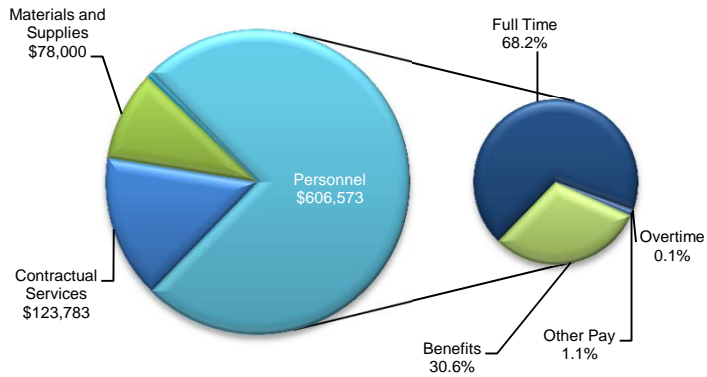
Personnel costs has decreased in the past two years resulting in a lower transfer from the General Fund to support this department.

## Buildings & Structures Budget Summary

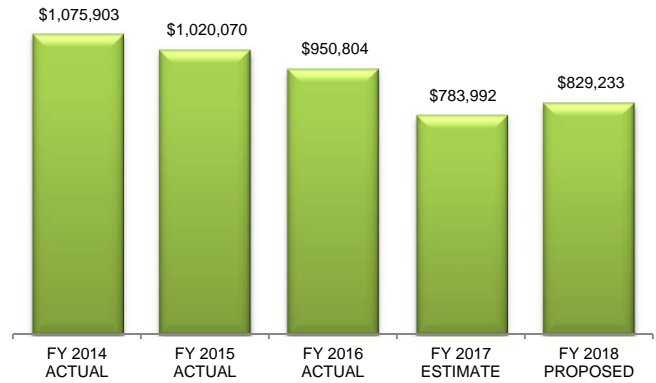
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 581,144	\$ 552,233	\$ 552,233	\$ 552,233	0%
Interest Income	244	738	-	-	0%
Transfers In	458,098	265,530	265,530	277,000	4%
<b>Total Revenues</b>	<b>\$ 1,039,486</b>	<b>\$ 818,501</b>	<b>\$ 817,763</b>	<b>\$ 829,233</b>	<b>1%</b>
<b>Expenditures</b>					
Personnel	\$ 738,874	\$ 610,700	\$ 601,468	\$ 606,573	1%
Contractual Services	114,975	123,725	119,780	123,783	3%
Materials and Supplies	95,983	83,000	61,048	78,000	28%
Capital	972	5,500	1,696	4,600	171%
Transfers Out	-	-	-	16,277	100%
<b>Total Expenditures</b>	<b>\$ 950,804</b>	<b>\$ 822,925</b>	<b>\$ 783,992</b>	<b>\$ 829,233</b>	<b>6%</b>
<b>Net Buildings and Grounds Fund</b>	<b>\$ 88,682</b>	<b>\$ (4,424)</b>	<b>\$ 33,771</b>	<b>\$ -</b>	<b>-100%</b>
			Actual Reserves on June 30, 2016	\$ 3,362	
			Projected Reserves on June 30, 2017	\$ 37,133	
			Projected Reserves on June 30, 2018	\$ 37,133	

# Buildings & Structures Fund

**Buildings & Structures Budget Summary**



**Buildings & Structures Expenditures**



## FY 2018 Capital Summary

Replacement Capital		New Capital	
Misc. Light Equipment Purchases	\$ 2,600		\$ -
Computer Replacement	\$ 2,000		\$ -
<b>Total</b>	<b>\$ 4,600</b>	<b>Total</b>	<b>\$ -</b>

# Buildings & Structures Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Intergovernmental Services	\$ 581,144	\$ 552,233	\$ 552,233	\$ 552,233	0%
<b>Total Charges For Services</b>	<b>\$ 581,144</b>	<b>\$ 552,233</b>	<b>\$ 552,233</b>	<b>\$ 552,233</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Interest Income	\$ 265	\$ 738	\$ -	\$ -	0%
Gain/(Loss) on Sale of Investment	(21)	-	-	-	0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 244</b>	<b>\$ 738</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Transfers</b>					
Transfers In	\$ 458,098	\$ 265,530	\$ 265,530	\$ 277,000	4%
<b>Total Transfers</b>	<b>\$ 458,098</b>	<b>\$ 265,530</b>	<b>\$ 265,530</b>	<b>\$ 277,000</b>	<b>4%</b>
<b>Total Revenue</b>	<b>\$ 1,039,486</b>	<b>\$ 818,501</b>	<b>\$ 817,763</b>	<b>\$ 829,233</b>	<b>1%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 482,304	\$ 414,192	\$ 412,595	\$ 413,726	0%
Overtime	247	1,125	55	750	1264%
<b>Total Salaries &amp; Wages</b>	<b>\$ 482,551</b>	<b>\$ 415,317</b>	<b>\$ 412,650</b>	<b>\$ 414,476</b>	<b>0%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 6,726	\$ 8,430	\$ 3,866	\$ 5,000	29%
Accrued Leave Payoff	29,077	-	-	-	0%
Other Allowances	2,298	2,520	1,840	1,440	-22%
<b>Total Other Pay</b>	<b>\$ 38,101</b>	<b>\$ 10,950</b>	<b>\$ 5,706</b>	<b>\$ 6,440</b>	<b>13%</b>
<b>Benefits</b>					
Health Insurance	\$ 111,217	\$ 102,580	\$ 105,233	\$ 102,049	-3%
Other Insurance Benefits	4,197	3,337	3,151	2,166	-31%
FICA/Medicare Tax	44,500	32,757	31,176	32,270	4%
Retirement Contributions	45,916	36,016	34,527	35,004	1%
Workers' Compensation	11,472	7,793	7,793	12,468	60%
Clothing Allowance	920	1,950	1,232	1,700	38%
<b>Total Benefits</b>	<b>\$ 218,222</b>	<b>\$ 184,433</b>	<b>\$ 183,112</b>	<b>\$ 185,657</b>	<b>1%</b>
<b>Total Personnel</b>	<b>\$ 738,874</b>	<b>\$ 610,700</b>	<b>\$ 601,468</b>	<b>\$ 606,573</b>	<b>1%</b>

# Buildings & Structures Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	\$ 59	\$ 56	\$ -	\$ -	0%
Water	4,538	4,302	4,501	4,500	0%
Energy - Electricity	2,071	2,029	1,950	2,029	4%
Energy - Natural Gas	1,700	2,255	1,644	2,100	28%
Building Maintenance	12,363	13,000	11,594	13,000	12%
Maintenance Agreements	6,309	7,000	6,900	7,000	1%
Insurance & Bonds	18,278	18,046	18,046	18,230	1%
Telecommunications	2,175	1,850	879	1,500	71%
Travel & Training	2,558	100	(135)	750	656%
Interdepartmental Services	62,338	63,163	63,163	62,250	-1%
Other Contractual	469	-	322	500	55%
Electrical Repairs	2,117	11,924	10,916	11,924	9%
<b>Total Contractual Services</b>	<b>\$ 114,975</b>	<b>\$ 123,725</b>	<b>\$ 119,780</b>	<b>\$ 123,783</b>	<b>3%</b>
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 30,597	\$ 30,000	\$ 24,600	\$ 30,000	22%
Custodial Supplies	16,071	18,000	11,963	18,000	50%
Building Supplies	32,637	18,000	13,663	18,000	32%
Electrical Supplies	9,693	8,000	7,169	8,000	12%
Bulk Fuel	6,985	9,000	3,653	4,000	9%
<b>Total Materials &amp; Supplies</b>	<b>\$ 95,983</b>	<b>\$ 83,000</b>	<b>\$ 61,048</b>	<b>\$ 78,000</b>	<b>28%</b>
<b>Transfer Out</b>					
Transfer Out Health Insurance	\$ -	\$ -	\$ -	\$ 16,277	100%
<b>Total Transfer Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,277</b>	<b>100%</b>
<b>Capital</b>					
Light Equipment	\$ 972	\$ 2,600	\$ 1,696	\$ 2,600	53%
Technologies	-	2,900	-	2,000	100%
<b>Total Capital</b>	<b>\$ 972</b>	<b>\$ 5,500</b>	<b>\$ 1,696</b>	<b>\$ 4,600</b>	<b>171%</b>
<b>Total Expenses</b>	<b>\$ 950,804</b>	<b>\$ 822,925</b>	<b>\$ 783,992</b>	<b>\$ 829,233</b>	<b>6%</b>
<b>Net Fund</b>	<b>\$ 88,682</b>	<b>\$ (4,424)</b>	<b>\$ 33,771</b>	<b>\$ -</b>	<b>-100%</b>



## 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
None	-	-	-	-
<b>Total</b>	-	-	-	-

### City Campus Buildings Highlights

No significant changes for FY 2018.

### City Campus Buildings Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 3,260	\$ 4,800	\$ 4,800	\$ 4,800	0%
Miscellaneous Revenue	36	45	45	45	0%
Transfer In	298,588	280,375	274,141	287,043	5%
<b>Total Revenues</b>	\$ 301,884	\$ 285,220	\$ 278,986	\$ 291,888	5%
<b>Expenditures</b>					
Contractual Services	\$ 299,221	\$ 281,766	\$ 276,196	\$ 288,934	5%
Materials and Supplies	2,400	3,454	2,790	2,954	6%
<b>Total Expenditures</b>	\$ 301,621	\$ 285,220	\$ 278,986	\$ 291,888	5%
<b>Net City Campus Fund</b>	\$ 263	\$ -	\$ -	\$ -	0%
		Actual Reserves on June 30, 2016	\$	30,044	
		Projected Reserves on June 30, 2017	\$	30,044	
		Projected Reserves on June 30, 2018	\$	30,044	

# City Campus Buildings Fund

## City Campus Buildings Fund Expenditures



## FY 2018 Capital Summary

Replacement Capital		New Capital	
	\$ -		\$ -
<b>Total</b>	<b>\$ -</b>	<b>Total</b>	<b>\$ -</b>

# City Campus Buildings Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Building Rental	\$ 3,260	4,800	4,800	4,800	0%
<b>Total Charges For Services</b>	<b>\$ 3,260</b>	<b>\$ 4,800</b>	<b>\$ 4,800</b>	<b>\$ 4,800</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Interest Income	\$ 39	\$ 45	\$ 45	\$ 45	0%
Gain/(Loss) on Sale of Investment	(3)	-	-	-	0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 36</b>	<b>\$ 45</b>	<b>\$ 45</b>	<b>\$ 45</b>	<b>0%</b>
<b>Transfers</b>					
Transfers In	\$ 298,588	\$ 280,375	\$ 274,141	\$ 287,043	5%
<b>Total Transfers</b>	<b>\$ 298,588</b>	<b>\$ 280,375</b>	<b>\$ 274,141</b>	<b>\$ 287,043</b>	<b>5%</b>
<b>Total Revenue</b>	<b>\$ 301,884</b>	<b>\$ 285,220</b>	<b>\$ 278,986</b>	<b>\$ 291,888</b>	<b>5%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Water	\$ 14,395	\$ 14,515	\$ 11,663	\$ 12,778	10%
Energy - Electricity	78,495	70,138	64,482	69,519	8%
Energy - Natural Gas	14,983	15,008	18,642	19,423	4%
Alarm	1,248	2,184	1,459	1,179	-19%
Telecommunications	2,478	2,340	2,369	2,447	3%
Interdepartmental Services	187,622	177,581	177,581	183,588	3%
<b>Total Contractual Services</b>	<b>\$ 299,221</b>	<b>\$ 281,766</b>	<b>\$ 276,196</b>	<b>\$ 288,934</b>	<b>5%</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	\$ 2,400	\$ 2,454	\$ 2,290	\$ 2,454	7%
Small Tools & Equipment	-	1,000	500	500	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 2,400</b>	<b>\$ 3,454</b>	<b>\$ 2,790</b>	<b>\$ 2,954</b>	<b>6%</b>
<b>Total Operating Expenses</b>	<b>\$ 301,621</b>	<b>\$ 285,220</b>	<b>\$ 278,986</b>	<b>\$ 291,888</b>	<b>5%</b>
<b>Operating Income (Loss)</b>	<b>\$ 263</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Assistant Support Services Director	-	-	1	-
HR/Risk Manager	1	1	-	-
RM Injury/Claims Coordinator	1	1	-	-
<b>Total</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>-</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## Property & Liability Highlights

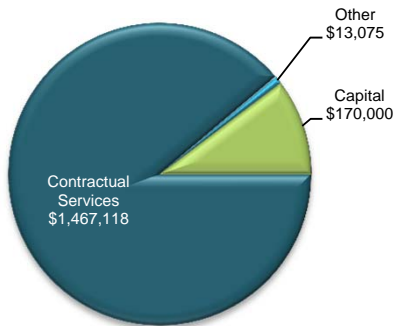
In FY18, WARM property and Liability insurance increased \$126,091. Mountain Guard for Hogadon increased \$2,000. Workers Compensation will be charged directly to each fund based on the number of employees and role of each employee. The Assistant Support Services Director position has been moved to Human Resources. Property and Liability will be charged via Interdepartmental Services for support from Human Resources. The fund will use reserves to reduce charges to other funds during FY18.

## Property and Liability Insurance Budget Summary

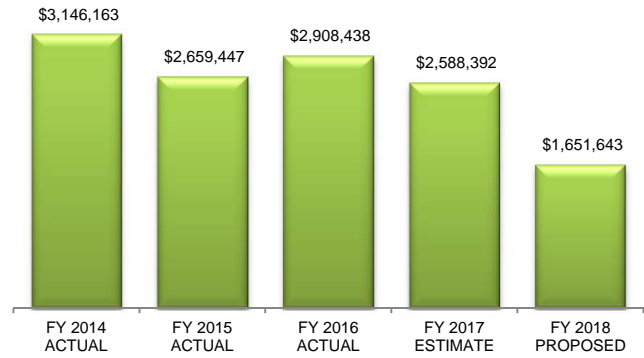
	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 1,343,338	\$ 1,418,287	\$ 1,418,287	\$ 1,393,227	-2%
Miscellaneous	469,777	169,121	370,748	101,941	-73%
Interdepartmental - Workers Comp	733,040	687,532	687,532	-	-100%
Transfers In	448,799	314,786	314,786	-	-100%
<b>Total Revenues</b>	<b>\$ 2,994,954</b>	<b>\$ 2,589,726</b>	<b>\$ 2,791,353</b>	<b>\$ 1,495,168</b>	<b>-46%</b>
<b>Expenditures</b>					
Personnel	\$ 147,342	\$ 140,584	\$ 140,869	\$ -	-100%
Contractual Services	2,022,234	2,165,160	2,030,778	1,467,118	-28%
Materials and Supplies	1,141	1,450	850	1,450	71%
Other	446,281	63,075	204,895	13,075	-94%
Capital	291,440	154,300	211,000	170,000	-19%
<b>Total Expenditures</b>	<b>\$ 2,908,438</b>	<b>\$ 2,524,569</b>	<b>\$ 2,588,392</b>	<b>\$ 1,651,643</b>	<b>-36%</b>
<b>Net Property and Liability Fund</b>	<b>\$ 86,516</b>	<b>\$ 65,157</b>	<b>\$ 202,961</b>	<b>\$ (156,475)</b>	<b>-177%</b>
			Actual Reserves on June 30, 2016	\$ 298,439	
			Projected Reserves on June 30, 2017	\$ 501,400	
			Projected Reserves on June 30, 2018	\$ 344,925	

# Property & Liability Insurance Fund

### Property & Liability Insurance Budget Summary



### Property & Liability Insurance Expenditures



# Property & Liability Insurance Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Interdepartmental Charges	\$ 1,343,338	\$ 1,418,287	\$ 1,418,287	\$ 1,393,227	-2%
Interdepartmental - Workers Comp	733,040	687,532	687,532	-	-100%
Interest Income	1,902	3,121	2,376	2,941	24%
Insurance Reimbursements	129,070	150,000	75,372	85,000	13%
Misc Revenue	6,980	16,000	13,000	14,000	8%
Gain / Loss on Sale of Investments	240	-	-	-	0%
Amort on Investments	(115)	-	-	-	-
Reimbursements - Casper Fire 2015	331,700	-	280,000	-	-100%
Transfer In- General Fund	448,799	314,786	314,786	-	-100%
<b>Total Revenue</b>	<b>\$ 2,994,954</b>	<b>\$ 2,589,726</b>	<b>\$ 2,791,353</b>	<b>\$ 1,495,168</b>	<b>-46%</b>
<b>Expenses</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 91,364	\$ 98,234	\$ 97,562	\$ -	-100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 91,364</b>	<b>\$ 98,234</b>	<b>\$ 97,562</b>	<b>\$ -</b>	<b>-100%</b>
<b>Other Pay</b>					
Other Allowances	\$ 3,876	\$ 4,080	\$ 3,910	\$ -	-100%
Disability Leave Buy-Back	2,085	3,393	2,129	-	-100%
Accrued Leave Payoff	7,740	-	-	-	0%
<b>Total Other Pay</b>	<b>\$ 13,701</b>	<b>\$ 7,473</b>	<b>\$ 6,039</b>	<b>\$ -</b>	<b>-100%</b>
<b>Benefits</b>					
Health Insurance	\$ 17,131	\$ 14,448	\$ 16,706	\$ -	-100%
Other Insurance Benefits	916	580	528	-	-100%
FICA/Medicare Tax	12,162	8,087	7,434	-	-100%
Retirement Contributions	12,068	8,700	8,128	-	-100%
Workers' Compensation	-	3,062	4,472	-	-100%
<b>Total Benefits</b>	<b>\$ 42,277</b>	<b>\$ 34,877</b>	<b>\$ 37,268</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Personnel</b>	<b>\$ 147,342</b>	<b>\$ 140,584</b>	<b>\$ 140,869</b>	<b>\$ -</b>	<b>-100%</b>
<b>Contractual Services</b>					
Investment Fees	\$ 346	\$ 238	\$ 303	\$ 287	-5%
Medical Testing Services	24,033	23,500	14,150	14,000	-1%
Telecommunications	697	1,450	1,100	1,450	32%
Postage & Shipping	40	200	55	200	264%
Printing/Reproduction	-	475	-	475	100%
Travel & Training	9,117	4,800	4,500	4,800	7%
Interdepartmental Services	-	-	-	157,236	100%
Outside Legal Services	2,332	2,000	25,000	25,000	0%
Other Contractual	10,195	200	200	5,500	2650%
Association Dues	433	570	570	570	0%
Insurance and Bonds	1,000,245	1,129,409	1,065,906	1,257,600	18%
Workers Compensation - City Wide	974,796	1,002,318	918,994	-	-100%
<b>Total Contractual Services</b>	<b>\$ 2,022,234</b>	<b>\$ 2,165,160</b>	<b>\$ 2,030,778</b>	<b>\$ 1,467,118</b>	<b>-28%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 277	\$ 500	\$ 100	\$ 500	400%
Books, Periodicals, Maps	864	950	750	950	27%
<b>Total Materials &amp; Supplies</b>	<b>\$ 1,141</b>	<b>\$ 1,450</b>	<b>\$ 850</b>	<b>\$ 1,450</b>	<b>71%</b>

## Property & Liability Insurance Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Other Expenses</b>					
Claims	\$ 439,187	\$ 50,000	\$ 193,395	\$ -	-100%
Programs & Projects	7,094	13,075	11,500	13,075	14%
<b>Total Other Expenses</b>	<b>\$ 446,281</b>	<b>\$ 63,075</b>	<b>\$ 204,895</b>	<b>\$ 13,075</b>	<b>-94%</b>
<b>Capital</b>					
Buildings	\$ 42,820	\$ 90,000	\$ 45,000	\$ -	-100%
Light Equipment	248,420	12,000	145,000	-	-100%
Heavy Equipment	-	36,000	18,000	-	-100%
Capital Claims	-	-	-	170,000	100%
Light Equipment - Operations	200	300	-	-	0%
Technologies - Operations	-	16,000	3,000	-	-100%
<b>Total Capital</b>	<b>\$ 291,440</b>	<b>\$ 154,300</b>	<b>\$ 211,000</b>	<b>\$ 170,000</b>	<b>-19%</b>
<b>Total Expenses</b>	<b>\$ 2,908,438</b>	<b>\$ 2,524,569</b>	<b>\$ 2,588,392</b>	<b>\$ 1,651,643</b>	<b>-36%</b>
<b>Net Fund</b>	<b>\$ 86,516</b>	<b>\$ 65,157</b>	<b>\$ 202,961</b>	<b>\$ (156,475)</b>	<b>-177%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Information Systems Manager	1	1	1	1
Systems Engineer	1	-	-	-
System Analyst	1	3	3	3
Network Engineer	1	1	1	1
Systems & Database Administrator	1	1	1	1
IT Technician II	4	4	4	3
Network Administrator	1	1	1	1
Regional GIS Administrator	1	1	1	1
GIS Specialist	2	2	2	2
GIS Analyst	1	-	-	-
<b>Total</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>13</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 5,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Information Technology Highlights

IT will have one fewer position in FY18. This savings will be offset by the inclusion of VMWare and Solar Winds software packages previously included in the capital budget. This software is used to provide network monitoring and server virtualization. The negative balance of this fund is now less than 2% of expenditures.

## Information Technology Fund Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 755,833	\$ 766,201	\$ 761,803	\$ 776,399	2%
Miscellaneous	130	60	90	60	-33%
Transfers In	596,385	668,672	668,672	670,228	0%
<b>Total Revenues</b>	<b>\$ 1,352,348</b>	<b>\$ 1,434,933</b>	<b>\$ 1,430,565</b>	<b>\$ 1,446,687</b>	<b>1%</b>
<b>Expenditures</b>					
Personnel	\$ 1,275,292	\$ 1,332,420	\$ 1,317,572	\$ 1,283,831	-3%
Contractual Services	66,245	90,063	82,527	126,306	53%
Materials and Supplies	2,093	2,450	2,200	3,450	57%
Capital	6,132	10,000	10,000	11,000	10%
Transfers Out	-	-	-	22,100	100%
<b>Total Expenditures</b>	<b>\$ 1,349,762</b>	<b>\$ 1,434,933</b>	<b>\$ 1,412,299</b>	<b>\$ 1,446,687</b>	<b>2%</b>
<b>Net IT &amp; GIS Fund</b>	<b>\$ 2,586</b>	<b>\$ -</b>	<b>\$ 18,266</b>	<b>\$ -</b>	<b>-100%</b>

Actual Reserves on June 30, 2016 \$ (41,013)

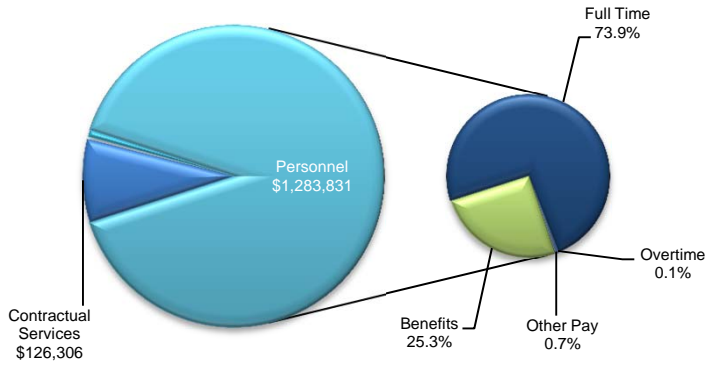
Projected Reserves on June 30, 2017 \$ (22,747)

Projected Reserves on June 30, 2018 \$ (22,747)

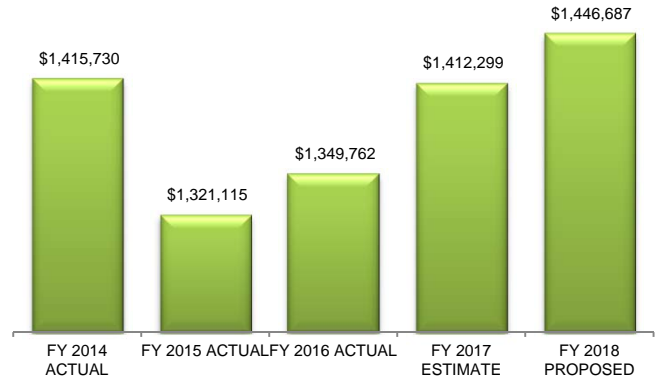


# Information Technology Fund

**Information Technology Budget Summary**



**Information Technology Expenditures**



## FY 2018 Capital Summary

Replacement Capital		New Capital	
Computer Replacement	\$ 8,000		-
Printer/Other Replacement	3,000		-
<b>Total</b>	<b>\$ 11,000</b>	<b>Total</b>	<b>\$ -</b>

# Information Technology Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Intergovernmental Services- GIS	\$ 24,303	\$ 31,163	\$ 30,751	\$ 35,866	17%
Intergovernmental Services- GIO	139,659	130,000	126,014	83,000	-34%
Interdepartmental Services	591,871	605,038	605,038	657,533	9%
<b>Total Charges For Services</b>	<b>\$ 755,833</b>	<b>\$ 766,201</b>	<b>\$ 761,803</b>	<b>\$ 776,399</b>	<b>2%</b>
<b>Miscellaneous Revenue</b>					
Map Sales & Other Misc.	\$ 130	\$ 60	\$ 90	\$ 60	-33%
<b>Total Miscellaneous Revenue</b>	<b>\$ 130</b>	<b>\$ 60</b>	<b>\$ 90</b>	<b>\$ 60</b>	<b>-33%</b>
<b>Transfers</b>					
Transfers In-General Fund	\$ 596,385	\$ 668,672	\$ 668,672	\$ 670,228	0%
<b>Total Transfers</b>	<b>\$ 596,385</b>	<b>\$ 668,672</b>	<b>\$ 668,672</b>	<b>\$ 670,228</b>	<b>0%</b>
<b>Total Revenue</b>	<b>\$ 1,352,348</b>	<b>\$ 1,434,933</b>	<b>\$ 1,430,565</b>	<b>\$ 1,446,687</b>	<b>1%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 956,125	\$ 993,026	\$ 991,113	\$ 949,356	-4%
Overtime	918	771	774	771	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 957,043</b>	<b>\$ 993,797</b>	<b>\$ 991,887</b>	<b>\$ 950,127</b>	<b>-4%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 2,358	\$ 4,626	\$ 3,483	\$ 4,626	33%
Accrued Leave Payoff	932	-	-	-	0%
Allowances - Other	4,272	4,560	4,370	4,560	4%
<b>Total Other Pay</b>	<b>\$ 7,562</b>	<b>\$ 9,186</b>	<b>\$ 7,853</b>	<b>\$ 9,186</b>	<b>17%</b>
<b>Benefits</b>					
Health Insurance	\$ 135,147	\$ 143,484	\$ 135,048	\$ 138,554	3%
Other Insurance Benefits	6,435	7,091	6,521	4,528	-31%
FICA/Medicare Tax	71,499	76,729	75,167	73,330	-2%
Retirement Contributions	80,105	83,879	82,842	79,805	-4%
Workers' Compensation	17,501	18,254	18,254	28,301	55%
<b>Total Benefits</b>	<b>\$ 310,687</b>	<b>\$ 329,437</b>	<b>\$ 317,832</b>	<b>\$ 324,518</b>	<b>2%</b>
<b>Total Personnel</b>	<b>\$ 1,275,292</b>	<b>\$ 1,332,420</b>	<b>\$ 1,317,572</b>	<b>\$ 1,283,831</b>	<b>-3%</b>

# Information Technology Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Maintenance Agreements	\$ 17,481	\$ 39,182	\$ 38,000	\$ 82,737	118%
Insurance & Bonds	27,009	28,058	28,058	26,438	-6%
Telecommunications	5,054	6,284	5,500	6,284	14%
Postage/Shipping	13	250	50	250	400%
Printing/Reproduction	-	600	600	600	0%
Travel & Training	10,418	9,300	9,000	9,300	3%
Interdepartmental Services	1,270	1,189	1,189	247	-79%
Association Dues	5,000	5,200	130	450	246%
<b>Total Contractual Services</b>	<b>\$ 66,245</b>	<b>\$ 90,063</b>	<b>\$ 82,527</b>	<b>\$ 126,306</b>	<b>53%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,970	\$ 1,600	\$ 1,600	\$ 2,600	63%
Books, Periodicals, Maps	-	600	450	600	33%
Bulk Fuel	123	250	150	250	67%
<b>Total Materials &amp; Supplies</b>	<b>\$ 2,093</b>	<b>\$ 2,450</b>	<b>\$ 2,200</b>	<b>\$ 3,450</b>	<b>57%</b>
<b>Transfer Out</b>					
Transfer Out Health Insurance	\$ -	\$ -	\$ -	\$ 22,100	100%
<b>Total Transfer Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,100</b>	<b>100%</b>
<b>Capital - New</b>					
Technologies	\$ 6,132	\$ 10,000	\$ 10,000	\$ 11,000	10%
<b>Total Capital - New</b>	<b>\$ 6,132</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 11,000</b>	<b>10%</b>
<b>Total Expenditures</b>	<b>\$ 1,349,762</b>	<b>\$ 1,434,933</b>	<b>\$ 1,412,299</b>	<b>\$ 1,446,687</b>	<b>2%</b>
<b>Net Fund</b>	<b>\$ 2,586</b>	<b>\$ -</b>	<b>\$ 18,266</b>	<b>\$ -</b>	<b>-100%</b>

# Variable Services Fund

**Function:** This fund was established to capture costs associated with uncontrollable events such as snow storms and extraordinary crime investigations, 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 Fund Highlights

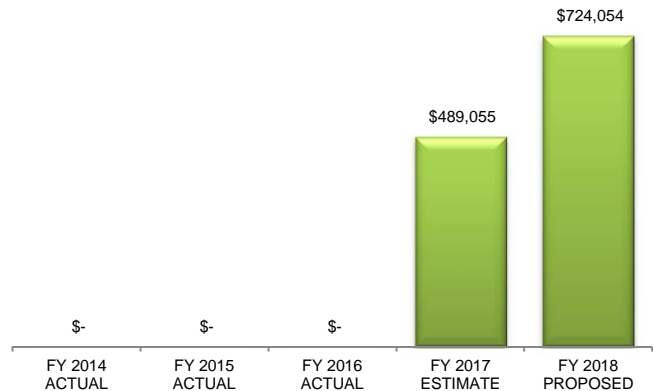
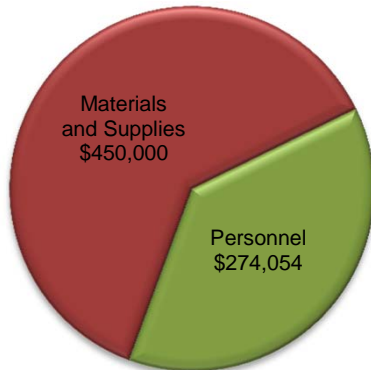
Overtime associated with Snow Removal and Fire Events have been less than budgeted. Snow removal supplies have also been less than budgeted. The personnel budget is being enhanced relative to the FY 2017 estimate in anticipation of additional eclipse related overtime.

### Variable Services Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Transfers In	\$ -	\$ 784,911	\$ 489,055	\$ 724,054	48%
<b>Total Revenues</b>	\$ -	\$ 784,911	\$ 489,055	\$ 724,054	48%
<b>Expenditures</b>					
Personnel	\$ -	\$ 284,911	\$ 106,055	\$ 274,054	158%
Materials and Supplies	-	500,000	383,000	450,000	17%
<b>Total Expenditures</b>	\$ -	\$ 784,911	\$ 489,055	\$ 724,054	48%
<b>Net Special Reserves Fund</b>	\$ -	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2016	\$ -
				Projected Reserves on June 30, 2017	\$ -
				Projected Reserves on June 30, 2018	\$ -

### Variable Events Budget Summary

### Variable Events Expenditures



# Variable Services Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Transfers</b>					
Transfers In from General Fund	\$ -	\$ 784,911	\$ 489,055	\$ 724,054	48%
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ 784,911</u>	<u>\$ 489,055</u>	<u>\$ 724,054</u>	48%
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Overtime - Streets	\$ -	\$ 90,000	\$ 37,316	\$ 90,000	141%
Overtime - Police	-	75,000	54,678	75,000	37%
Overtime - Fire	-	75,000	-	75,000	100%
<b>Total Salaries &amp; Wages</b>	<u>\$ -</u>	<u>\$ 240,000</u>	<u>\$ 91,994</u>	<u>\$ 240,000</u>	161%
<b>Benefits</b>					
FICA/Medicare Tax	-	8,295	3,648	8,295	127%
Retirement Contributions	-	32,430	7,700	21,573	180%
Workers' Compensation	-	4,186	2,713	4,186	54%
<b>Total Benefits</b>	<u>\$ -</u>	<u>\$ 44,911</u>	<u>\$ 14,061</u>	<u>\$ 34,054</u>	142%
<b>Total Personnel</b>	<u>\$ -</u>	<u>\$ 284,911</u>	<u>\$ 106,055</u>	<u>\$ 274,054</u>	158%
<b>Materials &amp; Supplies</b>					
Ice Control Supplies	\$ -	\$ 500,000	\$ 383,000	\$ 450,000	17%
<b>Total Materials &amp; Supplies</b>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 383,000</u>	<u>\$ 450,000</u>	17%
<b>Total Expenses</b>	<u>\$ -</u>	<u>\$ 784,911</u>	<u>\$ 489,055</u>	<u>\$ 724,054</u>	48%
<b>Net Fund</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%

# Trust and Agency Funds

Perpetual Care Fund

Metro Animal Services Fund

Public Safety

Communication Center Fund

Employee Health Insurance Fund



# Trust & Agency Funds

## Budget Summary by Category

### Trust & Agency Funds Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 7,457,107	\$ 8,065,216	\$ 7,847,397	\$ 8,187,164	4%
Taxes	803,801	850,000	800,000	850,000	6%
Miscellaneous	846,869	1,258,261	650,333	761,867	17%
Transfer In	4,350,018	3,595,471	3,721,731	4,764,097	28%
Grants	500	-	10,000	-	-100%
Licenses	15,184	13,000	13,480	13,000	-4%
<b>Total Revenues</b>	<b>\$ 13,473,479</b>	<b>\$ 13,781,948</b>	<b>\$ 13,042,941</b>	<b>\$ 14,576,128</b>	<b>12%</b>
<b>Expenditures</b>					
Personnel	\$ 2,056,667	\$ 2,479,366	\$ 2,210,914	\$ 2,442,758	10%
Contractual Services	9,125,309	8,957,486	9,126,151	9,918,069	9%
Materials and Supplies	92,149	101,700	92,500	96,700	5%
Other	1,831,954	1,876,493	1,902,048	1,876,493	-1%
Capital	135,087	344,303	84,189	247,303	194%
Transfers Out	2,992,681	2,305,497	2,367,782	2,495,678	5%
<b>Total Expenditures</b>	<b>\$ 16,233,847</b>	<b>\$ 16,064,845</b>	<b>\$ 15,783,584</b>	<b>\$ 17,077,001</b>	<b>8%</b>
<b>Net All Trust &amp; Agency Funds</b>	<b>\$ (2,760,368)</b>	<b>\$ (2,282,897)</b>	<b>\$ (2,740,643)</b>	<b>\$ (2,500,873)</b>	<b>9%</b>

# Trust & Agency Funds

## Budget Summary by Fund

### Trust & Agency Summary by Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Perpetual Care Fund</b>					
Revenues	\$ 3,094,134	\$ 2,410,335	\$ 2,477,252	\$ 2,539,030	2%
Expenditures	3,102,242	2,603,609	2,520,593	2,655,423	5%
Net	(8,108)	(193,274)	(43,341)	(116,393)	169%
<b>Metro Animal Services Fund</b>					
Revenues	1,170,562	1,124,026	1,142,119	1,354,083	19%
Expenditures	1,079,494	1,280,669	1,161,314	1,354,083	17%
Net	91,068	(156,643)	(19,195)	-	100%
<b>Public Safety Communication Center Fund</b>					
Revenues	2,381,081	2,488,033	2,434,452	2,557,563	5%
Expenditures	2,326,494	2,581,702	2,338,447	2,557,563	9%
Net	54,587	(93,669)	96,005	-	-100%
<b>Employee Health Insurance Fund</b>					
Revenues	6,827,702	7,759,554	6,989,118	8,125,452	16%
Expenditures	9,725,617	9,598,865	9,763,230	10,509,932	8%
Net	(2,897,915)	(1,839,311)	(2,774,112)	(2,384,480)	14%
<b>Revenues- All Trust &amp; Agency</b>	13,473,479	13,781,948	13,042,941	14,576,128	12%
<b>Expenditures- All Trust &amp; Agency</b>	16,233,847	16,064,845	15,783,584	17,077,001	8%
<b>Net All Trust &amp; Agency</b>	\$ (2,760,368)	\$ (2,282,897)	\$ (2,740,643)	\$ (2,500,873)	9%



# 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, 2017, the projected balances will be \$4,347,295 of principal and \$183,015 of spendable interest in this account. The budget includes the following expenditures for facility repair and improvements:

### **FY 2018**

Fire Station #1 Maintenance	41,000
Co-Ray-Vacuum Replacement	28,000
Casper Events Center Concrete Repair	10,000
Casper Recreation Center-Replace Hot Water Heater	5,000
	<u>84,000</u>
	\$ 84,000

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, 2017, the projected balances will be \$1,202,215 principal balance and \$206,460 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, 2017, the projected balances will be \$279,445 principal balance, and \$14,815 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, 2017, projected balances will be \$27,245,960 principal balance with \$69,788 spendable interest balance.

A \$1,852,671 transfer in FY 2017 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 2017, Perpetual Care interest earnings are projected to be only able to fund 18.6% of the total cost of these operations. The budget includes the following transfers and operating expenditures:

	FY 2017	% of Total	FY 2018	% of Total
Operations Trust	Budgeted	Revenue	Projected	Revenue
Operating Revenues	Revenue	Revenue	Revenue	Revenue
Operations Trust Interest Earnings & Debt Repayments	465,558	20.1%	457,852	18.6%
General Fund Transfer In	1,852,671	79.9%	2,005,356	81.4%
<b>Total</b>	<b>\$ 2,318,229</b>		<b>\$ 2,463,208</b>	

Operations Trust	FY 2017	FY 2018	% Supported	% Supported
Operating Expenses	Estimated	Projected	By Perpetual	by General
	Expenses	Expenses	Care Interest	Fund
			Earnings	Transfer In
Casper Events Center	\$ 924,526	\$ 994,919	18.6%	81.4%
Ice Arena	271,249	278,772	18.6%	81.4%
Aquatics	144,017	106,537	18.6%	81.4%
Recreation Center	488,319	500,174	18.6%	81.4%
City Campus	274,141	287,043	18.6%	81.4%
Buildings & Structures	265,530	277,000	18.6%	81.4%
Investment Fees	17,965	18,763		
<b>Total</b>	<b>\$ 2,385,747</b>	<b>\$ 2,463,208</b>		

### Interest Earnings To Fund 100% of These Operations

\$ 2,318,229      \$ 2,463,208

### Current Interest Earnings & Revenue Short Fall

\$ 465,558      \$ 457,852  
 \$ 1,852,671      \$ 2,005,356

### Current Operations Trust Principal Balance

**6/30/2016**      **6/30/2017**  
 \$ 27,245,960      \$ 27,245,960

# Perpetual Care Fund

## Perpetual Care Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	0%
Interest Income	526,960	550,464	471,521	526,474	12%
Contributions	993	-	9,600	-	-100%
Grants	500	-	10,000	-	-100%
Transfer In	2,558,481	1,852,671	1,978,931	2,005,356	1%
<b>Total Revenues</b>	<b>\$ 3,094,134</b>	<b>\$ 2,410,335</b>	<b>\$ 2,477,252</b>	<b>\$ 2,539,030</b>	<b>2%</b>
<b>Expenditures</b>					
Contractual Services	\$ 23,006	\$ 17,861	\$ 23,292	\$ 27,727	19%
Other	54,916	99,251	127,306	99,251	-22%
Capital	31,639	181,000	2,213	84,000	3696%
Transfers Out	2,992,681	2,305,497	2,367,782	2,444,445	3%
<b>Total Expenditures</b>	<b>\$ 3,102,242</b>	<b>\$ 2,603,609</b>	<b>\$ 2,520,593</b>	<b>\$ 2,655,423</b>	<b>5%</b>
<b>Net Perpetual Care</b>	<b>\$ (8,108)</b>	<b>\$ (193,274)</b>	<b>\$ (43,341)</b>	<b>\$ (116,393)</b>	<b>169%</b>

Interest Reserves on June 30, 2016 \$ 280,857

Projected Interest Reserves on June 30, 2017 \$ 237,516

Projected Interest Reserves on June 30, 2018 \$ 121,123

***The interest reserves exclude non-spendable principal amounts.***

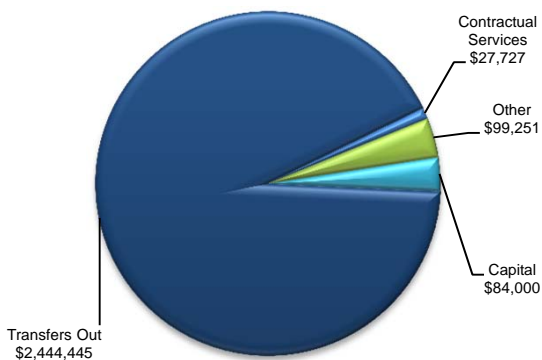
Principal Reserves on June 30, 2016 \$ 33,084,916

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

Projected Principal Reserves on June 30, 2018 \$ 33,084,916

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

Perpetual Care Budget Summary



Perpetual Care Expenditures



## Perpetual Care Fund North Platte Park Trust

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Gain/(Loss) On Investments	\$ (34)	\$ -	\$ -	\$ -	0%
N Platte Park Interest	15,258	17,570	13,838	16,805	21%
<b>Total Revenues</b>	<b>\$ 15,224</b>	<b>\$ 17,570</b>	<b>\$ 13,838</b>	<b>\$ 16,805</b>	<b>21%</b>
<b>Expenditures</b>					
Investment Fees	\$ 816	\$ 649	\$ 200	\$ 957	379%
Programs & Projects	-	50,000	-	50,000	100%
<b>Total Expenditures</b>	<b>\$ 816</b>	<b>\$ 50,649</b>	<b>\$ 200</b>	<b>\$ 50,957</b>	<b>25379%</b>
 <b>Total North Platte Park Trust</b>	 <b>\$ 14,408</b>	 <b>\$ (33,079)</b>	 <b>\$ 13,638</b>	 <b>\$ (34,152)</b>	 <b>-350%</b>

## Building Trust

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Building Trust Gain/(Loss) On Inv	\$ (121)	\$ -	\$ -	\$ -	0%
Building Trust Interest	54,971	63,301	47,690	47,958	1%
Senior Citizens Building Rent	7,200	7,200	7,200	7,200	0%
<b>Total Revenues</b>	<b>\$ 62,050</b>	<b>\$ 70,501</b>	<b>\$ 54,890</b>	<b>\$ 55,158</b>	<b>0%</b>
<b>Expenditures</b>					
Buildings	\$ 31,639	\$ 181,000	\$ 2,213	\$ 84,000	3696%
Interdepartmental Services	2,055	1,991	1,991	4,339	118%
Investment Fees	3,958	2,340	2,466	3,448	40%
Programs & Projects	37,295	45,259	117,306	45,259	-61%
<b>Total Expenditures</b>	<b>\$ 74,947</b>	<b>\$ 230,590</b>	<b>\$ 123,976</b>	<b>\$ 137,046</b>	<b>11%</b>
 <b>Total Building Trust</b>	 <b>\$ (12,897)</b>	 <b>\$ (160,089)</b>	 <b>\$ (69,086)</b>	 <b>\$ (81,888)</b>	 <b>19%</b>

## Perpetual Care Fund Urban Forestry

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Gain/(Loss) On Investments	\$ (8)	\$ -	\$ -	\$ -	0%
Contributions - Landscaping Program	993	-	9,600	-	-100%
Tree Planting Grants	500	-	10,000	-	-100%
Interest Income	3,503	4,035	3,177	3,859	21%
<b>Total Urban Forestry Revenues</b>	<b>\$ 4,988</b>	<b>\$ 4,035</b>	<b>\$ 22,777</b>	<b>\$ 3,859</b>	<b>-83%</b>
<b>Expenditures</b>					
Investment Fees	\$ 148	\$ 149	\$ 670	\$ 220	-67%
Landscaping Program	17,621	3,992	10,000	3,992	-60%
<b>Total Urban Forestry Expenditures</b>	<b>\$ 17,769</b>	<b>\$ 4,141</b>	<b>\$ 10,670</b>	<b>\$ 4,212</b>	<b>-61%</b>
<b>Total for Urban Forestry</b>	<b>\$ (12,781)</b>	<b>\$ (106)</b>	<b>\$ 12,107</b>	<b>\$ (353)</b>	<b>-103%</b>

## Operations Trust

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Gain/(Loss) On Investments	\$ (655)	\$ -	\$ -	\$ -	0%
Interest Income	454,046	465,558	406,816	457,852	13%
Transfers In-General Fund	2,558,481	1,852,671	1,978,931	2,005,356	1%
<b>Total Operations Revenues</b>	<b>\$ 3,011,872</b>	<b>\$ 2,318,229</b>	<b>\$ 2,385,747</b>	<b>\$ 2,463,208</b>	<b>3%</b>
<b>Expenditures</b>					
Investment Fees	\$ 16,029	\$ 12,732	\$ 17,965	\$ 18,763	4%
Transfers Out	2,992,681	2,305,497	2,367,782	2,444,445	3%
<b>Total Operations Expenditures</b>	<b>\$ 3,008,710</b>	<b>\$ 2,318,229</b>	<b>\$ 2,385,747</b>	<b>\$ 2,463,208</b>	<b>3%</b>
<b>Total for Operations Trust</b>	<b>\$ 3,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
Metro Animal Control Manager	1	1	1	1
Metro Animal Srv Supervisor II	-	1	1	1
Lead Animal Protection Officer	1	-	-	-
Animal Protection Officer I	-	-	2	2
Animal Protection Officer II	6	6	4	4
Kennel Worker	5	5	5	5
<b>Total</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## Metro Animal Services Highlights

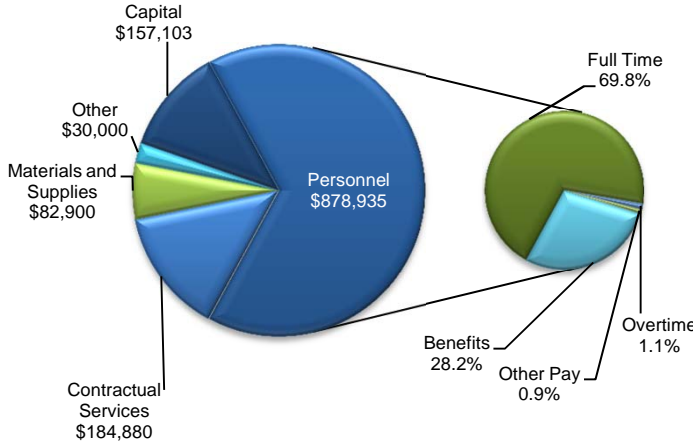
The FY 2018 Budget reflects an assumption that unfilled vacancies will be filled during FY 2018.

## Metro Animal Services Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Licenses	\$ 15,184	\$ 13,000	\$ 13,480	\$ 13,000	-4%
Charges for Services/ User Fees	366,844	349,537	369,899	418,536	13%
Miscellaneous	8,786	7,524	4,775	6,376	34%
Transfer In	779,748	753,965	753,965	916,171	22%
<b>Total Revenues</b>	<b>\$ 1,170,562</b>	<b>\$ 1,124,026</b>	<b>\$ 1,142,119</b>	<b>\$ 1,354,083</b>	<b>19%</b>
<b>Expenditures</b>					
Personnel	\$ 716,946	\$ 844,384	\$ 803,221	\$ 878,935	9%
Contractual Services	154,031	166,282	166,092	184,880	11%
Materials and Supplies	84,497	82,900	80,900	82,900	2%
Other	30,000	30,000	30,000	30,000	0%
Capital	94,020	157,103	81,101	157,103	94%
Transfers Out	-	-	-	20,265	100%
<b>Total Expenditures</b>	<b>\$ 1,079,494</b>	<b>\$ 1,280,669</b>	<b>\$ 1,161,314</b>	<b>\$ 1,354,083</b>	<b>17%</b>
<b>Net Metro Animal Services</b>	<b>\$ 91,068</b>	<b>\$ (156,643)</b>	<b>\$ (19,195)</b>	<b>\$ -</b>	<b>100%</b>
				Actual Reserves on June 30, 2016	\$ 275,507
				Projected Reserves on June 30, 2017	\$ 286,312
				Projected Reserves on June 30, 2018	\$ 316,312

# Metro Animal Services Fund

**Metro Animal Services Budget Summary**



**Metro Animal Services Expenditures**



## FY 2018 Capital Summary

Replacement Capital		New Capital	
Misc Building Repairs	\$ 86,503		\$ -
Truck Replacement	33,000		
Radio Replacement	31,000		
Computer/Technology Replacement	6,600		
<b>Total</b>	<b>\$ 157,103</b>	<b>Total</b>	<b>\$ -</b>

# Metro Animal Services Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Licenses</b>					
Pet Licenses	\$ 15,184	\$ 13,000	\$ 13,480	\$ 13,000	-4%
<b>Total Licenses</b>	<b>\$ 15,184</b>	<b>\$ 13,000</b>	<b>\$ 13,480</b>	<b>\$ 13,000</b>	<b>-4%</b>
<b>Charges For Services</b>					
Boarding Fees	\$ 23,267	\$ 16,500	\$ 23,248	\$ 22,000	-5%
Adoption Fees	24,150	24,000	27,036	25,000	-8%
Intergovernmental User Charges	319,427	309,037	319,615	371,536	16%
<b>Total Charges For Services</b>	<b>\$ 366,844</b>	<b>\$ 349,537</b>	<b>\$ 369,899</b>	<b>\$ 418,536</b>	<b>13%</b>
<b>Miscellaneous Revenue</b>					
Interest Income	\$ 431	\$ 524	\$ 785	\$ 2,376	203%
Gain/Loss On Sale Of Invest	(2)	-	-	-	0%
Amort on Invest	(21)	-	-	-	0%
Misc Revenue	8,378	7,000	3,990	4,000	0%
<b>Total Miscellaneous</b>	<b>\$ 8,786</b>	<b>\$ 7,524</b>	<b>\$ 4,775</b>	<b>\$ 6,376</b>	<b>34%</b>
<b>Transfers</b>					
Transfers In	\$ 779,748	\$ 753,965	\$ 753,965	\$ 916,171	22%
<b>Total Transfers</b>	<b>\$ 779,748</b>	<b>\$ 753,965</b>	<b>\$ 753,965</b>	<b>\$ 916,171</b>	<b>22%</b>
<b>Total Operating Revenue</b>	<b>\$ 1,170,562</b>	<b>\$ 1,124,026</b>	<b>\$ 1,142,119</b>	<b>\$ 1,354,083</b>	<b>19%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 496,589	\$ 599,091	\$ 572,773	\$ 613,088	7%
Overtime	9,448	7,500	7,800	10,000	28%
<b>Total Salaries &amp; Wages</b>	<b>\$ 506,037</b>	<b>\$ 606,591</b>	<b>\$ 580,573</b>	<b>\$ 623,088</b>	<b>7%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 3,633	\$ 3,700	\$ 3,293	\$ 3,700	12%
Accrued Leave Payoff	-	-	145	-	-100%
Other Allowances	3,876	3,600	3,910	4,080	4%
Clothing Allowance	478	500	500	500	0%
<b>Total Other Pay</b>	<b>\$ 7,987</b>	<b>\$ 7,800</b>	<b>\$ 7,848</b>	<b>\$ 8,280</b>	<b>6%</b>
<b>Benefits</b>					
Health Insurance	\$ 97,806	\$ 115,068	\$ 106,816	\$ 127,049	19%
Other Insurance Benefits	4,525	5,017	4,623	3,305	-29%
FICA/Medicare Tax	42,436	47,002	43,744	47,535	9%
Retirement Contributions	47,810	51,724	48,435	51,052	5%
Workers' Compensation	10,345	11,182	11,182	18,626	67%
<b>Total Benefits</b>	<b>\$ 202,922</b>	<b>\$ 229,993</b>	<b>\$ 214,800</b>	<b>\$ 247,567</b>	<b>15%</b>
<b>Total Personnel</b>	<b>\$ 716,946</b>	<b>\$ 844,384</b>	<b>\$ 803,221</b>	<b>\$ 878,935</b>	<b>9%</b>



# Metro Animal Services Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	\$ 128	\$ 104	\$ 104	\$ 153	47%
Medical Testing Services	1,722	2,000	1,000	2,000	100%
Water	5,155	7,000	7,000	8,000	14%
Energy - Electricity	12,302	13,390	13,390	15,000	12%
Energy - Natural Gas	8,544	5,150	8,000	8,700	9%
Maintenance Agreements	3,674	3,600	2,880	2,880	0%
Insurance & Bonds	18,988	20,036	20,036	24,095	20%
Telecommunications	8,975	11,000	10,000	11,000	10%
Postage/Shipping	620	1,000	700	1,000	43%
Travel & Training	7,774	10,000	10,000	10,000	0%
Administration/Mgmt Fees	15,318	16,128	16,128	-	-100%
Interdepartmental Services	23,990	22,630	22,630	39,584	75%
Dispatch Services	15,617	23,244	23,224	31,468	35%
Other Contractual	31,224	31,000	31,000	31,000	0%
<b>Total Contractual Services</b>	<b>\$ 154,031</b>	<b>\$ 166,282</b>	<b>\$ 166,092</b>	<b>\$ 184,880</b>	<b>11%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 3,177	\$ 2,900	\$ 2,900	\$ 2,900	0%
Other Materials & Supplies	58,527	55,500	55,500	55,500	0%
Uniforms	3,893	6,500	6,500	6,500	0%
Bulk Fuel	18,900	18,000	16,000	18,000	13%
<b>Total Materials &amp; Supplies</b>	<b>\$ 84,497</b>	<b>\$ 82,900</b>	<b>\$ 80,900</b>	<b>\$ 82,900</b>	<b>2%</b>
<b>Other Expenses</b>					
Depreciation	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0%
<b>Total Other Expenses</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>0%</b>
<b>Transfer Out</b>					
Transfer Out Health Insurance	\$ -	\$ -	\$ -	\$ 20,265	100%
<b>Total Transfer Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,265</b>	<b>100%</b>
<b>Capital - Replacement</b>					
Building Improvements	\$ 2,116	\$ 86,503	\$ 40,501	\$ 86,503	114%
Light Equipment	88,640	64,000	34,000	64,000	88%
Technologies	3,264	6,600	6,600	6,600	0%
<b>Total Capital - Replacement</b>	<b>\$ 94,020</b>	<b>\$ 157,103</b>	<b>\$ 81,101</b>	<b>\$ 157,103</b>	<b>94%</b>
<b>Total Operating Expenses</b>	<b>\$ 1,079,494</b>	<b>\$ 1,280,669</b>	<b>\$ 1,161,314</b>	<b>\$ 1,354,083</b>	<b>17%</b>
<b>Net Fund</b>	<b>\$ 91,068</b>	<b>\$ (156,643)</b>	<b>\$ (19,195)</b>	<b>\$ -</b>	<b>100%</b>

# 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 2015	FY 2016	FY 2017	FY 2018
<b>Full Time Positions</b>				
PSCC Communications Supervisor	-	-	-	1
Dispatcher I	13	10	8	5
Dispatcher II	2	5	7	7
Lead Dispatcher	4	4	4	4
PSCC Call Taker	2	2	2	4
<b>Total</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 50,009</b>	<b>\$ 30,971</b>	<b>\$ 60,000</b>	<b>\$ 31,500</b>

## Public Safety Communications Center Highlights

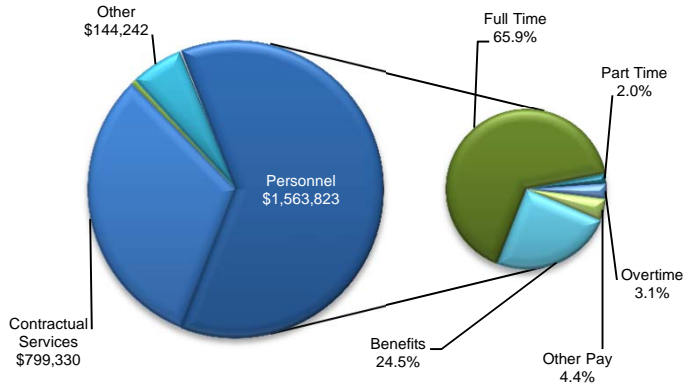
Collections of revenues from 911 phone surcharge taxes remain sporadic and inconsistent, impacting accuracy of revenue projections for the Center. Legislation that took effect on July 1, 2016, which imposed a 1.5% emergency 911 tax on prepaid wireless subscribers, yielded little recognizable or offsetting revenue for the Center. FY 2018 budgeted personnel costs will be similar to FY 2017 budget despite PSCC is being realigned. FY 2017 estimated personnel is lower due to unfilled vacant positions during the year.

## Public Safety Communications Center (PSCC) Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 803,801	\$ 850,000	\$ 800,000	\$ 850,000	6%
Charges for Service	567,505	649,198	643,198	694,815	8%
Miscellaneous	270	-	2,419	1,000	-59%
Transfers In	1,009,505	988,835	988,835	1,011,748	2%
<b>Total Revenues</b>	<b>\$ 2,381,081</b>	<b>\$ 2,488,033</b>	<b>\$ 2,434,452</b>	<b>\$ 2,557,563</b>	<b>5%</b>
<b>Expenditures</b>					
Personnel	\$ 1,267,729	\$ 1,559,511	\$ 1,332,196	\$ 1,563,823	17%
Contractual Services	897,577	853,749	849,634	799,330	-6%
Materials and Supplies	7,518	18,000	11,500	13,000	13%
Other	144,242	144,242	144,242	144,242	0%
Capital	9,428	6,200	875	6,200	609%
Transfers Out	-	-	-	30,968	100%
<b>Total Expenditures</b>	<b>\$ 2,326,494</b>	<b>\$ 2,581,702</b>	<b>\$ 2,338,447</b>	<b>\$ 2,557,563</b>	<b>9%</b>
<b>Net PSCC Fund</b>	<b>\$ 54,587</b>	<b>\$ (93,669)</b>	<b>\$ 96,005</b>	<b>\$ -</b>	<b>-100%</b>
				Actual Reserves on June 30, 2016	\$ 101,119
				Projected Reserves on June 30, 2017	\$ 341,366
				Projected Reserves on June 30, 2018	\$ 485,608

# Public Safety Communication Center Fund

**Public Safety Communication Center Budget Summary**



**Public Safety Communication Center Expenditures**



FY 2018 Capital Summary			
<b>Replacement Capital</b>		<b>New Capital</b>	
Computer Replacements	\$ 5,000		\$ -
Equipment Replacements	1,200		
<b>Total</b>	<b>\$ 6,200</b>	<b>Total</b>	<b>\$ -</b>

# Public Safety Communication Center Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Intergovernmental User Charge	\$ 461,373	\$ 531,777	\$ 525,777	\$ 566,241	8%
Wyoming Medical Center	106,132	117,421	117,421	128,574	9%
<b>Total Charges For Services</b>	<b>\$ 567,505</b>	<b>\$ 649,198</b>	<b>\$ 643,198</b>	<b>\$ 694,815</b>	<b>8%</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	\$ 270	\$ -	\$ 2,419	\$ 1,000	-59%
<b>Total Miscellaneous</b>	<b>\$ 270</b>	<b>\$ -</b>	<b>\$ 2,419</b>	<b>\$ 1,000</b>	<b>-59%</b>
<b>Taxes</b>					
Telephone Service Charge	\$ 803,801	\$ 850,000	\$ 800,000	\$ 850,000	6%
<b>Total Taxes</b>	<b>\$ 803,801</b>	<b>\$ 850,000</b>	<b>\$ 800,000</b>	<b>\$ 850,000</b>	<b>6%</b>
<b>Transfers In</b>					
Transfers In	\$ 1,009,505	\$ 988,835	\$ 988,835	\$ 1,011,748	2%
<b>Total Transfers</b>	<b>\$ 1,009,505</b>	<b>\$ 988,835</b>	<b>\$ 988,835</b>	<b>\$ 1,011,748</b>	<b>2%</b>
<b>Total Operating Revenue</b>	<b>\$ 2,381,081</b>	<b>\$ 2,488,033</b>	<b>\$ 2,434,452</b>	<b>\$ 2,557,563</b>	<b>5%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 832,552	\$ 1,023,699	\$ 933,364	\$ 1,031,189	10%
Part Time	30,971	60,000	14,824	31,500	112%
Overtime	85,190	47,417	35,700	48,000	34%
<b>Total Salaries &amp; Wages</b>	<b>\$ 948,713</b>	<b>\$ 1,131,116</b>	<b>\$ 983,888</b>	<b>\$ 1,110,689</b>	<b>13%</b>
<b>Other Pay</b>					
Holiday Pay	\$ 13,607	\$ 33,620	\$ 21,063	\$ 58,880	180%
Disability Leave Buy-Back	6,464	4,189	5,660	5,500	-3%
Accrued Leave Payoff	3,623	4,391	8,085	4,500	-44%
Other Allowances	-	480	3,020	480	-84%
<b>Total Other Pay</b>	<b>\$ 23,694</b>	<b>\$ 42,680</b>	<b>\$ 37,828</b>	<b>\$ 69,360</b>	<b>83%</b>
<b>Benefits</b>					
Health Insurance	\$ 122,823	\$ 184,704	\$ 136,126	\$ 194,148	43%
Other Insurance Benefits	6,490	8,586	6,676	5,638	-16%
FICA/Medicare Tax	71,799	84,212	77,596	82,304	6%
Retirement Contributions	80,023	98,424	83,573	91,966	10%
Unemployment Contributions	5,198	4,500	1,220	-	-100%
Workers' Compensation	8,989	5,289	5,289	9,718	84%
<b>Total Benefits</b>	<b>\$ 295,322</b>	<b>\$ 385,715</b>	<b>\$ 310,480</b>	<b>\$ 383,774</b>	<b>24%</b>
<b>Total Personnel</b>	<b>\$ 1,267,729</b>	<b>\$ 1,559,511</b>	<b>\$ 1,332,196</b>	<b>\$ 1,563,823</b>	<b>17%</b>

# Public Safety Communication Center Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Maintenance Agreements	\$ 259,139	\$ 250,480	\$ 245,500	\$ 250,480	2%
Building Rent	125,592	125,592	125,592	125,592	0%
Insurance & Bonds	26,083	29,440	29,440	26,734	-9%
Telecommunications	203,126	150,000	150,000	150,000	0%
Travel and Training	4,759	4,600	4,000	9,600	140%
Interdepartmental Services	136,870	136,875	136,875	197,389	44%
Administration/Management Fees	113,998	117,227	117,227	-	-100%
Other Contractual	28,010	39,535	41,000	39,535	-4%
<b>Total Contractual Services</b>	<b>\$ 897,577</b>	<b>\$ 853,749</b>	<b>\$ 849,634</b>	<b>\$ 799,330</b>	<b>-6%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 2,307	\$ 2,600	\$ 1,000	\$ 2,600	160%
Other Materials & Supplies	1,947	12,900	8,500	7,900	-7%
Uniforms	3,264	2,500	2,000	2,500	25%
<b>Total Materials &amp; Supplies</b>	<b>\$ 7,518</b>	<b>\$ 18,000</b>	<b>\$ 11,500</b>	<b>\$ 13,000</b>	<b>13%</b>
<b>Other Expenses</b>					
Depreciation	\$ 144,242	\$ 144,242	\$ 144,242	\$ 144,242	0%
<b>Total Other Expenses</b>	<b>\$ 144,242</b>	<b>\$ 144,242</b>	<b>\$ 144,242</b>	<b>\$ 144,242</b>	<b>0%</b>
<b>Transfer Out</b>					
Transfer Out Health Insurance	\$ -	\$ -	\$ -	\$ 30,968	100%
<b>Total Transfer Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,968</b>	<b>100%</b>
<b>Capital - Replacement</b>					
Light Equipment	\$ 1,934	\$ 1,200	\$ 600	\$ 1,200	100%
Technologies	7,494	5,000	275	5,000	1718%
<b>Total Capital - Replacement</b>	<b>\$ 9,428</b>	<b>\$ 6,200</b>	<b>\$ 875</b>	<b>\$ 6,200</b>	<b>609%</b>
<b>Total Operating Expenses</b>	<b>\$ 2,326,494</b>	<b>\$ 2,581,702</b>	<b>\$ 2,338,447</b>	<b>\$ 2,557,563</b>	<b>9%</b>
<b>Net Fund</b>	<b>\$ 54,587</b>	<b>\$ (93,669)</b>	<b>\$ 96,005</b>	<b>\$ -</b>	<b>-100%</b>

# Employee Health Insurance Fund

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

## Employee Health Insurance Fund Staffing Summary

	FY 2015	FY 2016	FY 2017	FY 2018
Health Promotions Manager	1	1	-	-
Risk Management Specialist	-	-	1	-
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>Part Time Employees (Budget)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Employee Health Insurance Highlights

A Risk Management Specialist position has been transferred to Human Resources. However, the Employee Health Insurance Fund will be charged via interdepartmental Services for various services from the Human Resources fund. Premium increases for the City's health plan will be paid by each fund with personnel. Health insurance rates are rising this year, but the transfer in will cover the increased cost for health insurance.

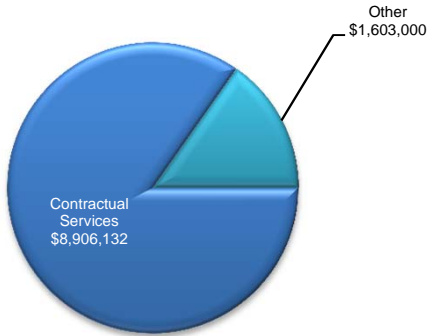
## Employee Health Insurance Budget Summary

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 6,515,558	\$ 7,059,281	\$ 6,827,100	\$ 7,066,613	4%
Miscellaneous	309,860	700,273	162,018	228,017	41%
Transfers In	2,284	-	-	830,822	100%
<b>Total Revenues</b>	<b>\$ 6,827,702</b>	<b>\$ 7,759,554</b>	<b>\$ 6,989,118</b>	<b>\$ 8,125,452</b>	<b>16%</b>
<b>Expenditures</b>					
Personnel	\$ 71,992	\$ 75,471	\$ 75,497	\$ -	-100%
Contractual Services	8,050,695	7,919,594	8,087,133	8,906,132	10%
Materials & Supplies	134	800	100	800	700%
Other	1,602,796	1,603,000	1,600,500	1,603,000	0%
<b>Total Expenditures</b>	<b>\$ 9,725,617</b>	<b>\$ 9,598,865</b>	<b>\$ 9,763,230</b>	<b>\$ 10,509,932</b>	<b>8%</b>
<b>Net Employee Health Insurance Fund</b>	<b>\$ (2,897,915)</b>	<b>\$ (1,839,311)</b>	<b>\$ (2,774,112)</b>	<b>\$ (2,384,480)</b>	<b>14%</b>
<b>Reserves For Operations</b>					
Actual Reserves on June 30, 2016	\$ 4,008,458				
Projected Reserves on June 30, 2017		\$ 2,834,346			
Projected Reserves on June 30, 2018			\$ 2,049,866		
<b>Other Post-Employment Benefits (OPEB) Unfunded Liability**</b>					
Actual OPEB Liability on June 30, 2016	\$ 16,660,548				
Projected OPEB Liability on June 30, 2017		\$ 18,260,548			
Projected OPEB Liability on June 30, 2018			\$ 19,860,548		

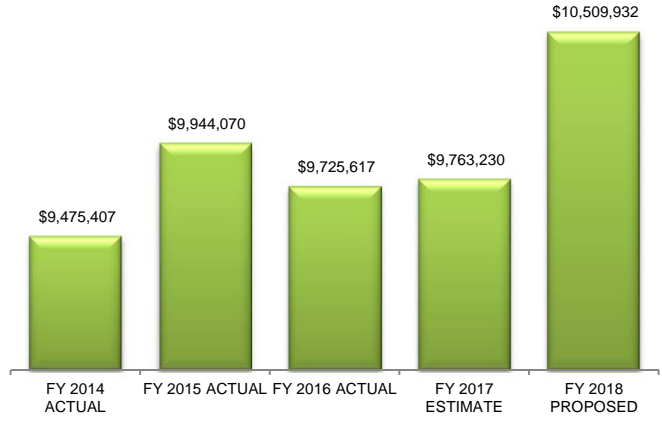
\*\* Other Post Employment benefits accounts for the long-term liability associated with retiree health benefits.

# Employee Health Insurance Fund

**Employee Health Insurance Budget Summary**



**Employee Health Insurance Fund Expenditures**



FY 2018 Capital Summary			
Replacement Capital		New Capital	
<b>Total</b>	\$ -	<b>Total</b>	\$ -

# Employee Health Insurance Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous Revenue</b>					
Interest Income	\$ 29,473	\$ 37,491	\$ 26,288	\$ 34,863	33%
Gain/Loss On Investments	135	-	-	-	0%
Insurance Reimbursements	56,712	30,000	15,730	30,000	91%
Stoploss Reimbursements	223,089	632,782	120,000	163,154	36%
Amort on Investments	451				
<b>Total Miscellaneous</b>	<b>\$ 309,860</b>	<b>\$ 700,273</b>	<b>\$ 162,018</b>	<b>\$ 228,017</b>	<b>41%</b>
<b>Charges for Service</b>					
Employee Premiums-Health Ins	\$ 1,179,303	\$ 1,299,156	\$ 1,145,000	\$ 1,153,921	1%
Employer Premiums-Health Ins	4,795,061	5,196,625	5,085,000	4,892,623	-4%
Employee Premiums-Dental Ins	-	-	-	79,074	100%
Employer Premiums-Dental Ins	-	-	-	316,295	100%
Retiree Premiums	532,433	541,000	580,100	607,700	5%
COBRA Premiums	8,761	22,500	17,000	17,000	0%
<b>Total Charges for Service</b>	<b>\$ 6,515,558</b>	<b>\$ 7,059,281</b>	<b>\$ 6,827,100</b>	<b>\$ 7,066,613</b>	<b>4%</b>
<b>Transfers In</b>					
Transfers In	\$ 2,284	\$ -	\$ -	\$ 830,822	100%
<b>Total Transfers</b>	<b>\$ 2,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 830,822</b>	<b>100%</b>
<b>Total Revenue</b>	<b>\$ 6,827,702</b>	<b>\$ 7,759,554</b>	<b>\$ 6,989,118</b>	<b>\$ 8,125,452</b>	<b>16%</b>
<b>Operating Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 59,477	\$ 62,901	\$ 62,906	\$ -	-100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 59,477</b>	<b>\$ 62,901</b>	<b>\$ 62,906</b>	<b>\$ -</b>	<b>-100%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 533	\$ 702	\$ 863	\$ -	-100%
Accrued Leave Payoff	858	-	-	-	0%
<b>Total Other Pay</b>	<b>\$ 1,391</b>	<b>\$ 702</b>	<b>\$ 863</b>	<b>\$ -</b>	<b>-100%</b>
<b>Benefits</b>					
Other Insurance Benefits	\$ 438	\$ 480	\$ 446	\$ -	-100%
FICA/Medicare Tax	4,519	4,866	4,859	-	-100%
Retirement Contributions	4,978	5,364	5,265	-	-100%
Workers' Compensation	1,189	1,158	1,158	-	-100%
<b>Total Benefits</b>	<b>\$ 11,124</b>	<b>\$ 11,868</b>	<b>\$ 11,728</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Personnel</b>	<b>\$ 71,992</b>	<b>\$ 75,471</b>	<b>\$ 75,497</b>	<b>\$ -</b>	<b>-100%</b>



# Employee Health Insurance Fund

	FY 2016 ACTUAL	FY 2017 REVISED	FY 2017 ESTIMATE	FY 2018 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	\$ 3,263	\$ 2,568	\$ 2,573	\$ 2,643	3%
Plan Administration Fees	182,446	245,000	175,000	186,760	7%
EFAP Premium	35,230	36,000	30,492	36,000	18%
Medical Stop-loss Insurance	735,599	693,747	706,000	713,500	1%
Dental Insurance	432,357	397,000	386,000	452,000	17%
Wellness Testing	129,587	65,000	48,393	65,000	34%
Interdepartmental Fees			-	80,229	100%
Prescriptions	-	1,182,028	1,150,000	1,300,000	13%
Claims	6,499,560	5,266,751	5,550,000	6,032,000	9%
Other Contractual	19,430	15,000	24,825	21,500	-13%
Association Dues	10,385	12,000	10,150	12,000	18%
Printing & Reproduction	505	1,500	900	1,500	67%
Postage/Shipping	1,222	2,500	2,500	2,500	0%
Travel & Training	1,111	500	300	500	67%
<b>Total Contractual Services</b>	<b>\$ 8,050,695</b>	<b>\$ 7,919,594</b>	<b>\$ 8,087,133</b>	<b>\$ 8,906,132</b>	<b>10%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 134	\$ 200	\$ 50	\$ 200	300%
Books, Periodicals, Maps	-	600	50	600	1100%
<b>Total Materials &amp; Supplies</b>	<b>\$ 134</b>	<b>\$ 800</b>	<b>\$ 100</b>	<b>\$ 800</b>	<b>700%</b>
<b>Other Expenses</b>					
OPEB Liability Funding	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	0%
Programs & Projects	2,796	3,000	500	3,000	500%
<b>Total Other Expenses</b>	<b>\$ 1,602,796</b>	<b>\$ 1,603,000</b>	<b>\$ 1,600,500</b>	<b>\$ 1,603,000</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$ 9,725,617</b>	<b>\$ 9,598,865</b>	<b>\$ 9,763,230</b>	<b>\$ 10,509,932</b>	<b>8%</b>
<b>Total Expenses</b>	<b>\$ 9,725,617</b>	<b>\$ 9,598,865</b>	<b>\$ 9,763,230</b>	<b>\$ 10,509,932</b>	<b>8%</b>
<b>Net Fund</b>	<b>\$ (2,897,915)</b>	<b>\$ (1,839,311)</b>	<b>\$ (2,774,112)</b>	<b>\$ (2,384,480)</b>	<b>14%</b>
<b>Non Cash Items</b>					
OPEB Liability Funding	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	0%
<b>Net Income excl non-cash items</b>	<b>\$ (1,297,915)</b>	<b>\$ (239,311)</b>	<b>\$ (1,174,112)</b>	<b>\$ (784,480)</b>	<b>33%</b>

# 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 City Manager 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 Support 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 Budget and Accounting 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 Support 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 Support 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.

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## Glossary

**Accrual Basis:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity:** Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**Ad Valorem Taxes:** Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Appropriation:** A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation:** The valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

**Asset:** Resources, which have monetary value, owned or held by a government.

**Authorized Positions:** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance:** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balanced Budget:** Wyoming Statute 16-4-110 establishes that a municipality's expenditures must not exceed current revenues and proceeds plus undesignated fund balances.

**Bond:** A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**Bond - General Obligation (G.O.):** This type of bond is backed by the full faith, credit, and taxing power of the government.

**Bond - Revenue Bond:** This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.  
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 called fixed assets.



**Capital Budget:** The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

**Capital Fund:** This fund type accounts for the acquisition, construction or improvement of major general government facilities and equipment. 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.
1% #15 Sales Tax	The fifteenth 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. Authorized by Congress in January 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
SLIB	State Loan Investment Board
UCR	Uniform Crime Reports
VoIP	Voice over Internet Protocol
WWDC	Wyoming Water Development Commission
WWTP	Wastewater Treatment Plant
Weed & Pest	A program by the State of Wyoming for the control of weed and pests. Funded by a designated portion of property taxes.

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# Outside Agency Requests





February 17, 2017

Mr. V.H. McDonald, CPA  
 City Manager, City of Casper  
 200 North David Street  
 Casper, Wyoming 82601-1815

RE: FY18 Proposed Budget for City of Casper-Natrona County Health Department

Dear Mr. McDonald:

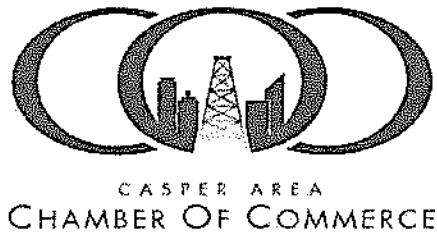
Please find the enclosed proposed budget for the City of Casper-Natrona County Health Department for fiscal year 2018. We are requesting level funding of \$540,000. Our department had a 10% funding cut from fiscal year 2016 to fiscal year 2017. Further budget cuts would mean a reduction in public health services.

In fiscal year 2017, five 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 Program (medical case management of older adults), Environmental Health (health inspection programs), Maternal and Child Health (prenatal and postnatal home visitation and education activities), and Disease Prevention Program (includes general disease prevention for tuberculosis control, travel medicine, immunizations, family planning, and prevention and treatment of sexually-transmitted infections). A summary of programs utilizing city tax revenue dollars in current fiscal year (FY17) is shown in the table below.

<b>Program/Budget FY2017</b>	<b>City Funds Allocated</b>	<b>County Funds Allocated</b>
Administration	\$224,881.39	\$284,730.39
Adult Health Nursing	\$17,366.89	\$68,979.45
Environmental Health	\$182,470.87	\$188,323.33
Disease Prevention Clinical Services	\$112,600.32	\$9,478.81
Maternal and Child Health	\$2,680.53	\$33,488.02
<b>Total</b>	<b>\$540,000</b>	<b>\$585,000</b>

Many of the city-funded programs are mandated to local/county health departments by statute. Local health departments in Wyoming are required to have the Maternal and Child Health program and the home visitation services that they provide. We are required to conduct the functional health assessments on older adults (LT101s), which are conducted by public health nurses in our Adult Health Program. We are required to provide health inspection services

CasperPublicHealth.org  
 Phone: 307.235.9340 Fax: 307.237.2036 Address: 475 S. Spruce Street, Casper, WY 82601



February 17, 2017

City of Casper  
City Manager's Office  
Attn: Renee Jordan-Smith  
200 N. David Street  
Casper, WY 82601

Re: Casper Area Chamber of Commerce - City of Casper 2018 Request for General Funding- Agency Funding

Dear Mr. V.H. McDonald,

The Casper Area Chamber of Commerce would like to thank the City Council for its continued support of the Chamber of Commerce for the fiscal year 2016-2017 in the amount of \$40,500.00; \$36,000.00 has been directly applied to the operating expenses associated with the Casper Area Visitor Center formerly located at our facility.

This year, we respectfully request funding for our 2017-2018 fiscal year through the City's 2018 General Fund-Agency Funding in the amount of \$10,000.00 qualifying the City of Casper as a Presidential Partner. These funds will allow us to continue our efforts to support a strong local economy. Funding will be directly used to support the programs and services that the Casper Area Chamber of Commerce provides to the Casper Community at large. Our focus moving forward will be to invest our resources in the pursuit of our:

- **Mission: To Unify, Promote and Advocate for Casper Area Business Members, and**
- **Vision: To be the Recognized Voice of Business and Industry in the Casper Area**

The Casper Area Chamber of Commerce serves multiple purposes of which many directly support the goals and objectives of the Casper City Council. As always, the Chamber focuses on outreach to the citizens of Casper, particularly the 1,000+ Casper Area Businesses inclusive of over 3,000 individual members the Chamber represents.

Considering that the nature of the funding request has changed, we respectfully request that the Casper Area Chamber of Commerce be permitted to address the Casper City Council in an effort to properly convey our Mission and Vision as it relates to the growth and stability of Casper. Please review the information provided in consideration of our request. Thank you for your support and consideration.

Sincerely,

Executive Director







## CASPER MOUNTAIN FIRE DISTRICT

1000 Lemmers Road • Casper, Wyoming 82601-9709 • (307) 259-0329

February 16, 2017

### OFFICERS

**Chairman**  
Sam Weaver

**Secretary/Treasurer**  
R. C. Brehm

**Board Members**  
Margo Spurrier  
Boardman Schultz  
Bill Chambers

City of Casper  
Administrative Services Dept  
Attn: Renee Jordan-Smith  
200 North David Street  
Casper, WY 82601

RE: Professional Services Contract 2016-2017

Dear Ms. Smith:

It is again time to renew the Professional Services Contract for this year in the amount of \$7500.00.

The District was very fortunate this year to have had a very successful fire season. This season began very wet with above average snowfall in the Spring, but summer was a totally different story and the District experienced draught conditions prompting a total fire ban for the remainder of the fire year.

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 \$15,000.

Should you have any further questions, please feel free to contact me at 259-0329.

Sincerely,

R. C. Brehm  
Secretary/ Treasurer CMFD

**Advocacy & Self-Sufficiency**  
**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>



**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>

February 17, 2016

Mr. V.H. McDonald  
200 N. David  
Casper, WY 82601

Mr. McDonald:

I have attached our Budget Request for FY 2018 and continue to understand the budget constraints our community is facing in light of the downturn in our economy. I would also like to express my appreciation for maintaining the human service funding for FY 17. The downturn in our economy is impacting the number of individuals seeking assistance from most of the human service agencies that receive these funds.

In 2016 we utilized the general funds in our contract, in part, for administration expenses to operate Community Action Partnership of Natrona County. We were able to leverage those funds as follows:

- CAPNC applied for and was awarded \$513,872 to provide emergency and self-sufficiency services from October 1, 2016 – September 30, 2017.
- CAPNC applied for and was awarded \$921,000 for primary medical care services at Healthcare for the Homeless for services from March 1, 2016 – February 28, 2017. We applied for continuing services (3/1/2017 – 2/28/2018) and were awarded \$1,042,184 to continue medical care to the homeless.
- CAPNC applied for and was awarded \$112,000 to provide Rapid Re-Housing Services to individuals and families living in shelters or on the street. These funds provide 1-3 months of rental assistance.
- CAPNC applied for and was awarded \$105,000 to support 18 units of the Housing First program targeting chronically homeless individuals. These funds support housing expenses.
- CAPNC applied for and was awarded \$89,175 to provide employment services to low income families with children under 18.
- CAPNC applied for and was awarded \$100,930 to expand Housing First with an additional 4 units, as well as provide intensive case management services to this extremely high risk population.

In summary, the funding provided by the City of Casper leverages almost \$26 of human service funding for this community for every \$1 invested.

In addition to our use of the general funds as leverage for non-local human resource funding, CAPNC used the administration dollars to release an RFP for the additional one cent and general funds provided



March 31, 2017

**RE: Request for Funding for the Visit Casper Welcome Center & Scenic Overlook**

Dear Mayor Humphrey and Casper City Council Members,

I am writing today on behalf of the Casper Area Convention and Visitors Bureau (CACVB) to respectfully request funding in the amount of \$34,500 for the Visit Casper Welcome Center & Scenic Overlook located in the National Historic Trails Interpretive Center in Casper.

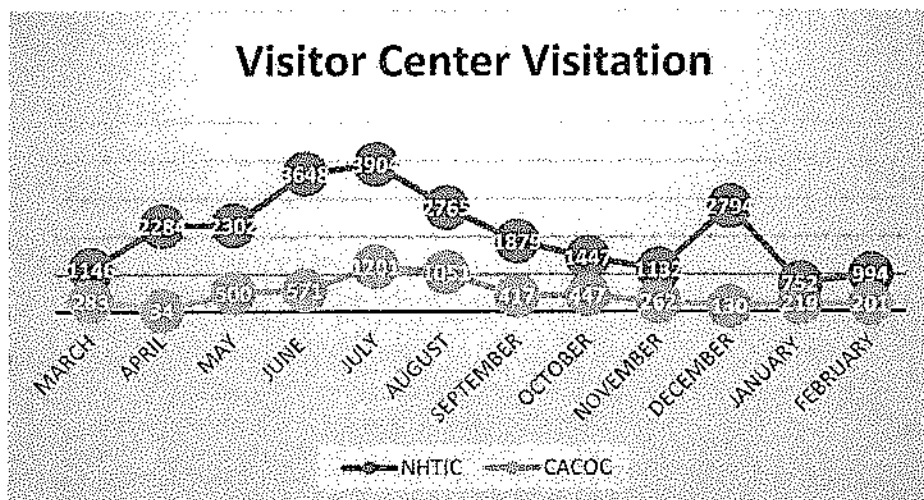
As you are aware, on March 1, 2017, the CACVB formally moved the Visitor Center from the Casper Area Chamber of Commerce, located at 500 N. Center Street to the National Historic Trails Interpretive Center, located at 1501 N. Poplar Street.

**Reasons for the relocation include:**

- 1) The Chamber's desire to focus solely on member services
- 2) The CACVB's interest in connecting with an increased number of visitors while in-market
- 3) The CACVB's ambition to remain relevant in the delivery of visitor services
- 4) The CACVB's eagerness to provide a memorable, world-class experience to all guests

**The National Historic Trails Interpretive Center was selected as the new home of the Visit Casper Welcome Center because:**

- 1) It is estimated the CACVB will reach close to 5 times the number of visitors in the National Historic Trails Interpretive Center annually;



- 2) The National Historic Trails Interpretive Center is a world-class facility that offers free admission to all visitors and guests;



**PLATTE RIVER TRAILS TRUST**

**EXECUTIVE DIRECTOR**  
Angela Emery

February 17, 2017

**BOARD OF DIRECTORS**

Bruce English, *President*  
Clarke Turner, *Vice President*  
Chris Smith, *Treasurer*  
Pam Mills, *Secretary*  
Heidi Walker, *Past President*

V.H. McDonald  
City Manager  
200 North David Street  
Casper, WY 82601

Art Boatright  
Kendall Bryce  
Lacy Crowder  
Eric Easton  
David Hough  
Zach Hutchinson  
Miguel Leotta  
Chris Michelson  
Vance Oracion  
Elliott Ramage  
Bart Rea  
Joni Sides  
Debra Sweberg  
Keith Tyler  
Nancy Witzeling  
Todd Wykert

Dear Mr. McDonald;

The Platte River Trails Trust organization respectfully requests \$45,000 in funding assistance in FY 2018 to assist with overhead and administrative costs. The amount we are requesting represents a 10% decrease in funding we received in FY 2016. Our overhead and administrative costs related to grant writing, fundraising, management and maintenance of the river trail are normally about \$167,000. We use our fundraising events, endowment earnings and donor contributions to augment the funds given to us by the City of Casper.

**EX OFFICIO MEMBERS**

Al Conder  
*Wyoming Game and Fish*  
Dan Coryell  
*City of Casper*  
Jeff Goetz  
*Wyoming Dept of Transportation*  
Donna Hoffman  
*UW Agricultural Extension*  
Jolene Martinez  
*City of Casper*  
Pete Meyers  
*City of Casper*  
Dick O'Hearn  
*Natrona County*

We appreciate our working relationship with the City of Casper and look forward in 2017 to constructing two new segments, continuing our efforts to write grants for further trails as well as maintaining and enhancing our current community trails network.

Sincerely,

  
Angela Emery  
Executive Director



United Way  
of Natrona County

February 14, 2017

Casper City Council  
200 North David Street  
Casper, WY 82601

Dear Casper City Council:

The City of Casper has supported the United Way of Natrona County with a sponsorship of \$3,500 each of the past several years. That sponsorship supports the Annual United Way Campaign Kickoff Luncheon. The luncheon allows us an opportunity to recognize donors of our past campaign, along with Pacesetter Companies of the current campaign. There is a festive atmosphere as we recognize these valuable 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 hold this event without using United Way campaign funding, which is important to many of our donors.

During the 2016 luncheon, we were able to recognize 32 businesses who were Community Activities Sponsors; 2 companies that were Galaxy Level Campaign Donors; 9 companies that were Calvary Level Campaign Donors; and 120 companies participating in the annual campaign. In total, nearly 160 people attended the luncheon and recognized the efforts of many who support the United Way mission. This support is not only critical to United Way, but also the 29 partner agencies that receive United Way funding for programs and services.

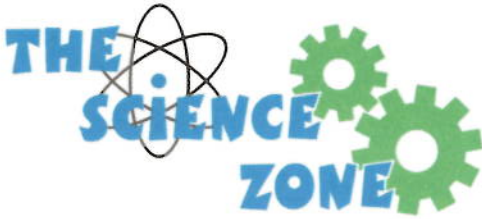
The 2017 luncheon will be held in late September. We anticipate approximately 175 attendees from numerous businesses in the community. As we move forward in preparation, we hope to secure funding for the event and we respectfully ask for a continued sponsorship of \$3,500. Just like all nonprofits in the community, we are challenged with fundraising in a downturned economy. This past year, our campaign experienced a 20% decline from the year before, making this recognition even more important and vital in maintaining relationships with those key companies and individual supporters. A sponsorship of the requested \$3,500 will also mean a Gold Level Sponsorship recognition in the Community Activities Program for the City of Casper, which is recognized at various functions during the year, and published on our website and in 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 blue ink, appearing to read "Mike Burnett".

Mike Burnett, Executive Director  
United Way of Natrona County



The Science Zone  
111 W. Midwest Ave.  
Casper, WY 82601  
(307) 473-9663  
TheScienceZone.org

City of Casper  
City Manager's Office  
Attn: Renee Jordan-Smith  
200 N. David Street  
Casper, WY 82601

February 16, 2017

Dear Casper City 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 2016 we saw our attendance increase an average of 7% from the previous year, and well exceeded 30,000 visits to our museum, we also served over 5,000 more through our outreach and offsite efforts around our community as well. So far in 2017 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 2018. We are requesting \$25,000.00 to help offset the operational costs we incur over the course of the year as we continue to provide exhibits and programs for our community.

Our museum is able to continue operating from the generous contributions made by foundations, private donors, city support, grants, admission and fees for our museum, 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 on Space as we gear up for the 2017 Eclipse with your friends and families. Please contact us at (307) 473-ZONE or [steven.schnell@thesciencezone.org](mailto:steven.schnell@thesciencezone.org) for more information.

Sincerely,

Steven Schnell  
Executive Director





City of Casper  
City Manager's Office  
Attn: Renee Jordan-Smith  
200 N. David Street  
Casper, WY 82601

Request for Funding for Fiscal Year 2017-2018

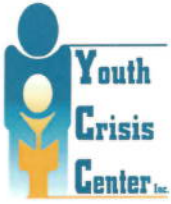
Dear Mr. V. H. McDonald,

My name is Felicia Cummings and I am the coordinator for the Youth Empowerment Council (YEC) at Mercer Family Resource Center. I would like to sincerely thank you on behalf of the YEC for your continued support and faith in our young people. In the past few months, I have learned how important this 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 \$22,500 for the 2017-2018 fiscal year. With consideration of the current economic climate, we are not asking for an increase in funding; this was the amount we were awarded last year with a 10% request reduction.

YEC also is currently facing uncertain times in funding for our program, as all of our 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 not been able to support YEC in the past years 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 and we are anticipating this drastically being reduced or being completely removed. We 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 \$5,000-10,000. We have also sought private donations and agency fundraising to support any deficits.

Traditionally many of the youth who participate in the YEC events are only able to because the event is of no cost to them. We see the value of providing such events and opportunities to the youth in our community, who do not otherwise have the chance to participate in these activities. In the past, YEC has provided youth community members with the annual "Ski Day" event, unfortunately with the costs we are no longer able to do so. To provide a different activity, the YEC members have joined up with the Central Boys and Girls Club to host a teen dance in which they are educating and advocating for

February 17, 2017



1656 East 12<sup>th</sup> Street  
Ph: 307-577-5718 Fax 307-577-5716

February 2, 2017

*BOARD OF TRUSTEES*

City of Casper  
City Manager's Office  
Attn: Renee Jordan-Smith  
200 North David Street  
Casper WY 82601

*ADAM BOOTH  
PRESIDENT*

Dear Ms. Smith,

*JANET SOWELL  
VICE PRESIDENT*

The Youth Crisis Center, Inc. (YCC) respectfully requests \$60,000.00 for professional services provided by the Youth Crisis Center, Inc. for fiscal year 2017-2018.

*SABLE DONISTHORPE  
TREASURER*

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.

*JOANNE WENBERG  
SECRETARY*

YCC continues to be one of the most utilized centers in the State of Wyoming. During fiscal year 2015/2016, YCC provided crisis services to 507 children and group home services to 23 children. This school year, YCC staff has provided 12,530 hours of homework help to youth in our care (179 youth received 70 hours of homework help, each), and has provided 1,232 days of service to 257 children from July 1, 2016 to December 29, 2016.

*ED ATCHLEY*

*GARY LATHROP*

*STEVE SCHULZ*

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; of the 257 children served, YCC staff facilitated 227 family meetings to encourage family involvement in other, helpful, community resources. 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.

*DAVE TUTTLE*

*TRACI BLEVINS  
EXECUTIVE DIRECTOR*

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. Youth in our group home program participate in life-skills and goal-setting groups. Life skills group teaches youth important life skills such as cooking, budgeting, and time management that will help them live both independently and contribute more productively in their family unit. Our goals group focuses on setting daily and weekly goals that help the youth reach their monthly or long-term goals. During goals group the youth identify behaviors, habits, or practices that interfere with meeting their goals while celebrating their successes!

Youth Crisis Center, Inc.

PROVIDING EMERGENCY SHELTER, CRISIS INTERVENTION, AND GROUP HOME SERVICES TO YOUTH AND THEIR FAMILIES

Thank you for assisting the Youth Crisis Center, Inc. to provide these invaluable services to youth in our community.

Please let me know if you have any questions or concerns.

Sincerely,

*Traci Blevins, LCSW*

Traci Blevins, LCSW  
tblevins.ycc@gmail.com





**Central Wyoming  
Senior Services**

1831 East 4th Street  
Casper, Wyoming 82601  
Phone: (307) 265-4678

February 14, 2017

City Council  
200 N. David St.  
Casper, WY 82601

Dear Sirs and Madams,

Central Wyoming Senior Services, Inc. is requesting \$45,000 from the General Fund to help offset raw food costs. That money will feed 7000 meals to Natrona County seniors. Council has graciously funded us for the last 2 years for this purpose. We are also requesting, in accordance with our lease, that any major maintenance or repairs over \$500, be added as a line item to the general budget and the possibility of adding a sign on the south side of 4<sup>th</sup> street to better alert people of our existence and location. I have included a bid from Bar D signs to add and then repair and refinish our existing sign that is currently directly in front of the building. That sign is illegible from the street.

Thank you for your time and attention and consideration of these budget items.

Sincerely,



Caysie LaRue  
Executive Director

# City of Casper

## FY 2017-2018 Budget Funding Request

### NAME OF ORGANIZATION:

Children's Advocacy Project, Inc.

### MAILING ADDRESS:

350 North Ash Street  
Casper, WY 82601

### CONTACT INFORMATION:

Stacy Nelson, Executive Director  
stacy@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: \$ 36,000

The Children's Advocacy Project (CAP) is respectfully requesting \$36,000 from the City of Casper for fiscal year 2018. The City of Casper has generously granted funds since 2008. CAP understands the current economic challenges the City is facing in regard to the upcoming budget and has not chosen to request an increase in funding as was requested for the 2017 budget. We are hopeful the City will be able to continue to support CAP again this fiscal year.

### ATTACHMENTS:

- Liability Insurance
- Board Membership list
- Current Fiscal Year Budget
- Audited Financial Statement

### CAP SERVICES PROVIDED TO NATRONA COUNTY:

- CAP has been providing Forensic Interviews Since 2002
- During calendar year 2016, CAP :
- Completed a Total of 307 Forensic Interviews
- Conducted 186 Forensic Interviews for Natrona County; 114 of which were for the Casper Police Department
- City of Casper FI's Accounted for 37% of Total FI's in 2016. Please note the statistic noted in last year's request for FY 2017 funds included an error, stating CPD interviews accounted for 53% of total interviews. The correct percentage was 35%.
- CAP's request of \$36,000 reflects 6% of the overall budget support
- CAP also provided 738 counseling sessions to children at no cost to their families, compared to 542 sessions in 2015.



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