

CITY OF CASPER, WYOMING

FY 2023

ADOPTED BUDGET

July 1, 2022 - June 30, 2023

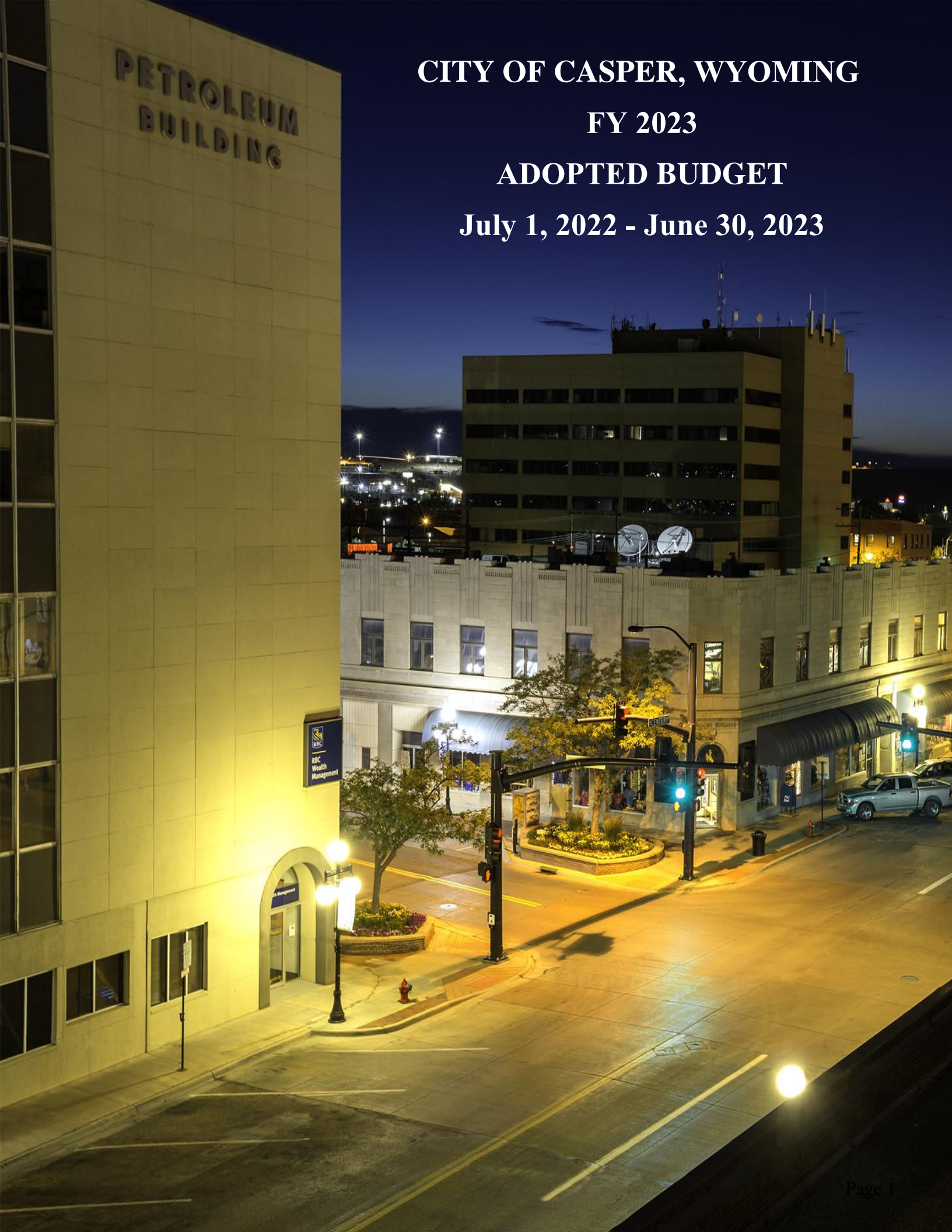


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City of Casper, Wyoming

May 31, 2022

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

FROM: J. Carter Napier, City Manager

SUBJECT: Budget Message for Fiscal Year 2023

Introduction

Pursuant to the direction of the City Council and as required by State law, the proposed Fiscal Year 2023 (FY 23) budget is attached for Council's review. The attached budget represents a balanced approach for funding the operations of the City of Casper and providing services to the citizens of Casper for FY 23. The attached budget however is staff's collective suggestion as to how the funds should be allocated for the next year. Council now has the responsibility to review the draft budget materials, make changes as necessary, and provide further direction as Council sees fit. The budget should reflect the will of the Council as to the City's finances for FY 23; it is our hope that the budget work sessions will help draw that direction into the discussions and the budget document, as it needs to be formally considered no later than June 21. The total budget being proposed for FY 23 is \$165,930,287.ⁱ

Summary Overview

As the pandemic wound down through '21 and into the new year, and the program dollars from the Federal Government had all but vanished, not only were goods producers already behind from the historic ballooning demand and closed factories, but the employees needed to get manufacturers caught up were not coming back to work in enough numbers in order to help producers reconcile production with the new demand for goods and the existing backlog. Accordingly, as FY 23 comes into focus, producers are still slow to make up the gaps. While demand remains high in states like Wyoming, who are not exactly close to market, they become a ground zero for the effects inflationary pressures have on goods needed, particularly at the municipal level. In the meantime, the same deadline exists for municipalities and states to spend the dollars that have been infused at the government level creating a larger than normal demand for goods and services relating to public service-type projects. As with anything, where a healthy demand remains in place in the face of a weak supply, prices will always respond by pushing upward even for cities. This complex dynamic has put many projects in jeopardy and also made projections less and less dependable.

A factor helping the local economy to measure up to FY 22 projections anticipated in the current budget is the moderate recovery of the energy industry over the last year. If indeed the energy market continues to see \$100/barrel for oilⁱⁱⁱ and rig counts remain steadyⁱⁱⁱ, fiscal stability associated with a more sustained recovery becomes much more feasible for FY 23. While 2019 saw a rig count in Wyoming in the 30's (and above in years prior), keeping tabs with what

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production looks like over the next fiscal year will be critical given that the State's economy, along with Casper's outlook, being still tied heavily to oil production over the next year.

It has been nice to see events and activities come storming back in 2022. Travel through Casper has been robust, activities that were once viewed as questionable, are finding their same stride they many have feared lost forever two years ago during the pandemic. Accordingly, the best news for the FY 23 is that while the major, crippling effects of the pandemic are largely over, some lingering challenges are ours still to navigate. Yes, those challenges are not related to government induced business shut down and correlating economic downturn. However, the community does still have supply chain matters at hand, corresponding cost impacts, and employee migration to be mindful of throughout FY 23. While there certainly are challenges that lie ahead that this budget tries to carefully anticipate, the outlook for FY 23 is certainly more positive than recent budget efforts have had the difficulty of reconciling.

Accordingly, the attached budget not only anticipates moving forward but also finding a path for dealing with legacy issues afforded by carefully guarded federal dollars and the anticipation that if other larger project dollars do come together, the plan and data necessary to leverage those dollars will be well at hand and ready to deploy despite the stubborn forces driving costs in the wrong direction.^{iv}

Revenue

General Fund

One of the biggest misconceptions that come from an inflationary period is that of assuming that because expenses are increasing, that indeed operating revenue and more specifically sales tax revenue (in Wyoming), will likewise increase on a dollar for dollar basis. It is anticipated that indeed as citizens spend more, taxes as a percentage of spending, particularly with sales taxes, should see an increase. However, with inflation being such a much larger factor locally than expected^v, it is advisable to expect that Casper citizens will likely change consumption patterns, at least temporarily, in order to have income catch up with the cost of consumable goods. Meaning, the proposed budget is not balanced upon an assumption that given recent inflation numbers, revenue projections should be calculated at increases in the range of 7-10% higher for FY 23. The trick for Council will be to calculate its tolerance for a more moderate projection or one that assumes a more rapid response from the local economy to provide aggressive growth.

As Council is aware, Staff works very hard to analyze operations in such a way that ongoing operations are not funded with one-time money that often can be mistaken for ongoing revenue. This principle deserves discussing more this year in that there is the misconception that because there were payments from the Federal Government (through the State) last year^{vi}, final payment coming in through ARPA this spring, that operations and services are now funded very well. The reality is that this is not correct.

One can certainly make the argument that dollars from both CARES and ARPA that the City has leftover have lost their identity consistent with the original rules and are eligible to be used for

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operational needs. The problem is that while these dollars seem like a huge treasure, they are only one-time dollars; it is not anticipated that the City will ever get a shot in the arm of any dollars of this sort again. If Council has the interest to use these dollars for ongoing operational expense, Council would need to do so with the understanding that the bills the dollars would pay will not go away while the described balances will diminish quickly. Council is aware that in the case of supporting raises, for example, there is a compounding affect over time that one-time, static dollars cannot keep up with. Accordingly, funding projects with dollars of this nature is the proposal the FY 23 budget is built around vs. strategies that build these dollars into unyielding, unending operational needs.^{vii}

One much smaller instance exists in the FY 23 budget that may appear on the surface to be a contradiction to this guidance. In the case of the impact dollars that was awarded two years ago by the Industrial Siting Committee, the Police department's operational budget is being supplemented by the balance of those dollars. In the original presentation that the City provided to the Committee, overtime for the public safety efforts in Casper was given as a likely use for the \$1.2M the City ultimately received. It was also proposed that public safety equipment uses and relevant street projects would also be needed.^{viii} Given that the other uses are also accounted for on the capital side, PD overtime was the only application that, albeit expressly approved, is an operational entry. Consequently, this year incorporates that unique investment understanding that indeed next year the same financial benefit will not be available. Even though the representation was never that those dollars would continue year in, year out, Staff would suggest that if these dollars are not spent entirely in FY 23, those remaining dollars should roll forward to FY 24 - OT in keeping with the original representation for this award and the full portion PD is permitted.

Direct Distribution is a revenue stream the City of Casper would be better served to utilize as project dollars instead of the significant position it holds in the City's operational portfolio currently. While this has been a feature of the City of Casper's revenue strategy for many years, it has only been an operational bulwark for seven years in accordance with the allowance afforded by the State Legislature.^{ix} Like has been stated in many Council budget discussions since then, the Legislature has the authority to alter and/or remove this revenue program each biennium.^x With a \$4.6M footprint in the operations of the general fund, its loss would represent quite a feat to replace. As an example, the cost for the City to fund the City's health benefit (as the employer) in the general fund alone is \$5M. It is hard to imagine how the City would do what it needs to do without the direct distribution program.

The largest single source of operational revenue in the general fund is the sales taxes.^{xi} Consequently, accurate prediction of this volatile revenue source is critical. Current sales taxes are trending approximately 1.66% above projected sales tax. The estimate for FY23 provided by the October CREG projects a 5% increase from FY22 to FY23. The increases are assumed to be partially due to increased prices per item, not necessarily to increased items being sold. As prices continue to climb for the items which are available for sale and quantity of goods continues to diminish, the prospect that sales taxes will level off or even recede is a concern. During times of high inflation, the trend is for sales to pull back thereby reducing taxes received. Given this information and reviewing the inflation rates published (according to some reports, some areas have been as high as 10.4%),^{xii} the increase in sales taxes was calculated as

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5% from the FY22 budget number. A report from WAM suggests that 3.82% may be a better projection to consider given the dynamic just discussed that high inflation can very well dampen consumption leading to potentially lower rates of inflation and/or lower tax receipts. Accordingly, Staff is suggesting adopting this growth factor in that it is not an aggressive position nor does it ignore the fact that indeed higher prices should have some beneficial pressure on sales tax dollars the City receives. This forecast requires a \$20.4M in sales and use tax receipts by June 30, 2023, which also assumes that the receipts for current year won't fall below the 1.66% projection currently anticipated.

Property tax revenue has found a place within the public dialogue lately, largely in response to the increases property owners are being burdened by recently from the property taxes they pay. While this incremental increase has been going on since 2020, the realization of any increases into the City's general fund has not been had, yet. It is hard to imagine that with the rate by which property taxes have increased at various times over the last few years that the City would be completely left out of any surges. Particularly if indeed state mineral valuations are included at all in the calculation for municipalities. Accordingly, staff recommends a \$5M infusion for FY 23 recognizing that the increases on the municipal revenue side must eventually be had.

One of the elements of debate lately is that of whether or not municipalities in Natrona County should drop their request for the historic mill levy asked of the Commissioners by the City so that the net volume of taxes the citizen pays is relatively static. Doing so would not be consistent with the same dynamics that call for the Assessor's office to consider tax hikes each year in that they are ostensibly charged with maintaining pace with increasing valuations. If there is any argument that the increased valuations are a necessary response for the Assessor's office to changing economic conditions locally, then the City has the exact same obligation to try and keep pace with the rising tide of inflation locally as well (as discussed, a number of times in this very message.) Reducing the request for the historic level of mills (thereby reducing access to needed operating revenue) ignores the need to keep up with ballooning costs in order to maintain services. Furthermore, taking an action of reducing mills also positions the City to essentially absorb the impact of policy decisions the City has no input into or authority over with precious operational dollars. In the face of significantly inflationary conditions, this is a hard proposal to get behind. Either of these actions is tantamount to ultimately requiring the City to find more ways of offsetting a number of expenses in order to artificially deflate revenue the options of which all lead to diminishing the City's ability to maintain the current level of services.

If the City does see an abnormally large windfall created by the multiple property tax increases being experienced locally, Staff would propose using those new dollars to replace revenue derived through the direct distribution program so that the operational dependency the City has on the same can begin to be reduced and those dollars can be directed toward capital needs. To be clear, as of the writing of this message, the City has not incurred anything but a very gradual increase in property tax dollars to date.

Franchise fees are a big contributor to the operations of the general fund. Staff is projecting \$4.5M to be collected in this category in FY 23. This is fairly consistent with what has been collected in recent years. In recent years, legislative and regulatory changes have indeed hampered cities and towns abilities to see the potential for this revenue category improve both in

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Wyoming and across the nation. Despite these efforts, the growth locally of the presence of the telecom industry as well potentially for crypto currency mining development will at least bolster this revenue category if not improve it over time. Council's goals along these lines in terms of developing the associated infrastructure are very timely indeed.

Unfortunately, inflationary pressures will likely impact this revenue stream in both good and bad ways. As these pressures remain or grow, invariably service providers will see the need to raise their rates in order to keep up with rising costs of doing business nationwide that will be felt here at home. While this is a bad development for our rate payers here at home, it will likely produce upward pressure on the receipts the City takes in to the general fund since those fees are calculated based upon the fixed percentage by which those services are purchased here in Casper. However, staff has not tried to balance the fortunes of the general fund on this revenue stream but has proposed rather to keep this revenue stream static for the next year.

Some may have heard that the State may see an improvement in the minerals and severances areas of their general fund budget over FY 23. To be clear, the \$4.1M that is slated for collection at the local level for the City of Casper will likely not improve beyond this number. While it is a blessing in Wyoming to have these resources reach down into the local level in the form of the benefit they provide, it is understood that when the State sees improvements in minerals and severances, cities and towns in Wyoming will need to look for other ways in which an influx of these dollars may provide benefit. Certainly, the birth of the direct distribution program can be tied back to the caps that the Legislature put in place back in 2000 onto the earnings cities and towns had historically enjoyed through these revenues. Hence the reason the direct distribution program used to be referred to as "above the cap" dollars made available for cities and towns. Nonetheless, this portion of the City's general fund revenue portfolio joins just a few other revenue centers that is largely responsible for a cadre of services the general fund hosts. While this revenue section may fluctuate some, its lack of growth over time does not discount the loss that would be felt if the City were to lose pieces and parts of this important revenue feature for cities and towns in Wyoming.

Certainly, a general fund revenue that has proven to be a significant surprise as to its resiliency through the pandemic and since then is that of building permits dollars. Typically, this revenue stream is directly reflective of the amount of building activity happening within the City limits. However, this year might be somewhat different in that larger numbers may be far more indicative of the increased cost of building without necessarily having more building activity. As one anecdotal example, OSB over the last year or so has increased in unit price from \$7/sheet to \$60/sheet. If indeed basic building materials like the example here are having similar increases, it is very easy to see why a projected \$132M building valuation may not be reflective of what would otherwise appear to be a building boom.^{xiii} Furthermore, pricing of this nature is usually also reflective of a limited ability to access the needed materials as timely as well. Nonetheless, while the timing for completion of the projected projects throughout FY 23 may be delayed, they are getting started, permits are being issued, and thankfully the work is continuing here in Casper, WY. Staff believes that a respectable building trend will continue into the next budget year thereby contributing to an overall building permit revenue stream of \$1.2M, which is buoyed by a commercial construction valuation of \$73.4M.^{xiv} Some of the welcomed commercial projects coming forward in FY 23 will likely include:

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- Reconstruction of the old Star Tribune building valued at \$16M
- Rehabilitation of the Clarion valued at \$15M
- Indoor sports facility \$10M

Residential building has picked up over the last couple years as well. While it has been interesting to see the chilling effect that recent property tax policy has had on subdivisions that were thought to be coming online, those trends are starting to reverse. Last year 76 housing starts were permitted; staff is conservatively planning for 60 single family homes at a potential value of \$18M for FY 23.

Enterprise Funds

Unlike the General Fund, the Enterprise Funds, or business entities of the City of Casper, are much more predictable and plannable and are managed by policy decisions made independently by the City Council. While there are pressures to maintain rate structures that are not overly dependent on large, annual increases, Council has taken great strides in recent years to review much more often and closely the performance of these funds. Council takes seriously the oversight of these funds to ensure safe, dependable and effective services for a moderate cost. However, FY 23 will not be a year that Council will need to entertain rate hearings on all of the enterprises as the City will be in an interim year. However, if 1% is not renewed in November, Council will need to consider seriously projects that need to be dropped over the next four years or the rates that need to absorb the lost capital funding (\$2M in sewer and \$10M in water.)^{xv}

Water

One of the debilitating factors thrust upon the water fund recently was that of the significant interruption of the ferric compound supply needed for treatment to keep up with irrigation demand last summer. Thankfully, the community and large consumers responded well to help reduce consumption and ultimately meet demand with the slowed supplies. The health of the fund helped weather lower water sales to where the fund was still able to remain well positioned. As of the beginning of FY 22, the water fund had a healthy fund balance of \$13M. With the required balances pursuant to the reserves and restricted amounts right at \$7M, there is yet a balance of \$5.4M to help offset some needed capital even though the water garage project had to be removed for now given the out-of-line project costs. With the budgeted cash impact, there will still be a balance of \$3.9M to retain in the equity position of the fund going into FY 24. This strategy is in keeping with Council direction to raise rates just enough to cover the rising costs of purchasing water thereby allowing the value of the fund to bear some capital costs without offsetting revenues to replace those losses on a dollar for dollar basis.^{xvi}

As for some projects the water fund will employ over the next year, they include:

- Backhoe replacement of \$200K
- Booster station improvements \$100K
- Water line replacements of \$2.5M (1%)

Sewer/WWTP

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

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

With the proposed FY 23 budget, and in line with what Council formally directed in November 2021, the activity of the fund over the next year will see a planned equity loss of \$1.1M. Accordingly, even though \$194K will still be on hand over and above the \$2.5M reserve, the unencumbered cash balance will temporarily fall out of optimum operating range for the next couple of years assuming water consumption stays relatively flat. While the mandated reserves balances remain untouched starting FY 24, Council certainly has the authority to reverse this fund's trajectory toward optimal operating condition sooner than FY 25, if preferred. That of course can come by way of more aggressive rates or by reducing the amount of pipe and other equipment repairs and replacements will be undertaken over the next few years.^{xviii}

The sewer fund will contribute the City's relative portion for the costs to cover the \$1.5 M Secondary Rehabilitation Phase II project, \$150,000 HVAC replacement, \$150,000 Blower Controls Upgrade project, as well as several smaller dollar equipment purchases. Additionally, \$1M (\$500K of which is funded through 1%) will be utilized for line replacements.

Refuse/Balefill

The symbiotic relationship enjoyed with these two funds has proven to be a very reasonable, effective means of isolating costs and providing independent revenues needed for the respective improvements and needs these funds host. (Refuse covers the business side relating to curbside pick-up, and balefill covers the disposal.) Since the refuse fund is the biggest "customer" of the balefill fund, this model however took on more meaning this past year in the way in which the tipping fee passes are billed to the refuse fund. In normal years, this cost is in the neighborhood of \$450K to the Refuse fund, however, since the pandemic period, the ballooned cost of \$600-750K is more of the norm now for this service the citizens are really growing to enjoy. While a program cost to swell by 34% unexpectedly is no small manner, the response is starting to be absorbed as a feature of the rate design and is not having as disruptive an influence on the behavior of the fund. Should the program retract into a more historic level, that will be a welcome change that will prove beneficial for the refuse fund.

As another feature of the pandemic period, commodity pricing did not work in the favor of these funds either. Like many things, steel experienced a significant increase given the slowdown in

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the production of this material. For the refuse fund, the routine purchase of sanitation trucks and steel dumpsters proves to be quite a bit more challenging when those prices shift 40-45%. These kinds of purchases represent 20% of the expense portfolio in the refuse fund making these shifts hard to address. For the refuse fund specifically, putting off much of the rolling stock purchases was necessary in order for the fund to have time to rebound somewhat given a number of expensive changes over the previous two years. Consequently, refuse has an ambitious replacement agenda for FY 23 in the form of \$2.1M for some sanitation trucks, a roll off truck, and a recycle truck chassis. The balefill fund is less of a cost burden, at \$1.1M for bale haulers, a road grader, and a wheel loader replacement.

The balefill operation is in need of expanding its landfill cells while simultaneously closing another. As Council is well aware, this is not an inexpensive endeavor. Every five to seven years, additional lined landfill space needs to be constructed. Construction of the fifth lined landfill cell will be in progress starting in July 2022.^{xix} The project is estimated to cost \$4 million and tentatively the construction project is scheduled to be approved by City Council June 21, 2022. In accordance with the cost being something that can be anticipated and planned for, Council will need to be aware that the savings for such an endeavor needs to start in earnest and hopefully be going in that direction by no later than the end of FY 25. The lack of attention to either stopping subsequent equipment purchases or fees sends the performance of the fund into reserves fairly rapidly by FY 26.^{xx}

For both of these funds, these equipment purchases and project initiatives were all anticipated by the rate model presented to Council in late 2021. Pursuant to the rate model Council approved in November 2021 and given the capital prospectus being proposed, the balefill will actually be able to incur some positive cash activity of almost \$200K despite the rather heavy lift with projects and equipment needed for this enterprise.^{xxi} These dollars will grow the cash balance over and above the reserve requirement for this fund to \$2.4M by the end of FY 23.

The refuse fund has been a much greater challenge over the last couple years as Council is aware. This fund is really only meant to provide for the costs of delivering a curbside service which of course includes providing dumpsters in alleys for the homes and businesses that have them and roll out containers and on-site dumpsters for the commercial customers. With the plan Council adopted and in concert with the continued careful timing of significant purchases in light of materials increases, this fund will make money again by the end of FY 24. With the current proposal, Council will need to keep an eye on the fund's foray into reserves (by about \$150K) to be sure that the recovery is as imminent as currently projected. Ultimately, Council gets to decide how fast they would like to see the fund recover and under what mix of strategies that could work. Once this year is past and no surprises hit this fund again, the rolling stock will be back up to par and the behavior of the fund will be adapted to the new normal our citizens are demonstrating.

Consistent with Council's goals is the commitment to seriously consider the advent of a dedicated revenue stream for the maintenance and management of the stormwater system. One of the factors leading to the development of this goal is the response Council has provided recently that suggests \$20K annually being currently dedicated for the management of an asset 70% the size of the sanitary sewer system (which commands at least \$1M in annual operating

dollars in Casper) is woefully inadequate. As Council has heard, the funding necessary to provide for needed repairs for the existing stormwater system equates to about \$15M. Furthermore, the added implements needed to appropriately deal with existing capacity requires \$35M in the next 15-20 years. In the spirit of being tasked with solutions necessary to deal with this vacuum of needs, an enterprise concept merits serious discussion as to its viability despite it not having been an option in the past.

Expenses

Managing inflationary pressures in this budget proposal is the challenge of the day in constructing this year's budget. Many overt mechanics in the design of the FY 23 budget are anticipating costs for a number of municipal goods having significant upward pressure. As examples indicative of a common theme in the budget that Council can expect:

- Lining of 54-inch diameter pipe expected to cost \$366/ft. during design rose to \$463/ft. at the time of bid (27% increase).
- Installation for PVC pipe was estimated at \$42/ft, but came in at \$74.50/ft three months later (77% increase)
- Standard Ford F150 in 2021 was \$34,452 – today it is \$42,896 (25% increase)
- Standard Police cruiser (no equipment added) in 2021 was \$34,061 – today \$40,008 (18% increase)
- Regular gasoline in 2021 was \$1.29/gal – today it \$4.18/gal

Sustaining expenses that are increasing this dramatically requires offsetting strategies such as buying less, doing less projects, or finding more revenue. For employees, added revenue becomes critically important when facing similar increases in their personal lives which can be an expensive proposal for the employer.

Human Resources

One of the more difficult questions Council will have to grapple with as it relates to supporting operations is what to do for our employees, particularly during an exceptionally inflationary time. Undoubtedly for a service organization such as the City of Casper, inflationary periods present a more difficult-than-normal dynamic of making sure our employees are not losing money to live while serving as an employee for the City of Casper without risking the viability of the service they provide. Furthermore, the City is trying to find the balance of meeting citizens' service demands and the costs of funding new positions while still keeping our employees' wages viable. Close to 52% of the operational budget is tied to employee wages and benefits types of expenses. That is nearly \$56.5M spent in the support of our employees and their associated benefit costs. Of those costs, just about 30% can be attributed to the expenses related to providing the other benefits the largest of which is health insurance to our 515 eligible employees. ^{xxii}

The measures that have been taken to reconcile budget shortfalls in recent years have definitely had a challenging impact to the staff resources necessary to provide the array of services the city

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offers. Council was very helpful in FY 22 with these matters in that a number of critical needs garnered Council support for some new positions. A few key examples include the hiring of a cyber security analyst, a communications generalist, a training captain in Fire, a safety officer, and a clerk of court. These hires have really helped move the needle not only for some critical operations, but also with respect to Council's goals as well.

To that end, Council actually requested that a few positions be obtained for FY 23, which include:

- Associate Engineer I – Engineering – This position was the result of a dialogue with Council concerning the possibility of reducing what it is the City spends on outside engineering services in order to fund a new position for the Engineering team. The fully loaded cost is reduced from the dollars that would otherwise be spent on some more general engineering services needed for capital projects.
- Police Officer – PD – In regards to security concerns posed by the Court team, Council asked that an PD officer be dedicated to providing Court security oversight. In return, Council agreed to backfill the spot an experienced officer that is now assigned to Court leaves open, thereby increasing the overall FTE - sworn by one.
- MPO Communications and Marketing Generalist – MPO – While Council has been very focused on improving more dynamic communications to the community, an opportunity presented itself with MPO. The recent increase in federal dollars along with the ever-increasing Federal requirement to actively engage the public in MPO and transit matters creates some serendipity for Council's push for more proactive outreach. This position, being funded through federal dollars, accomplishes a number of critical missions.

The question continues to loom for department heads each year as to what their most critical needs are in response to areas where their customer demands are most acute. Having not had any requests for new positions for some time (prior to last year), it does not seem realistic to go without having some position requests in order to shore up some of the most critical of needs. Those requests include the following:

- Parks and Rec Worker II – Athletics – A position was requested in the Athletics field maintenance operation within the Parks Fund. Athletics field maintenance staff is responsible for maintaining 33 athletic fields and 10 tennis courts. As recently as 2018, the Athletics field maintenance workgroup staffed six fulltime employees. However, as employees have left the organization, positions were not backfilled. Currently, there is one full time position and one seasonally shared full-time position that contribute to this effort under the direction of a supervisor who oversees league sports programming and outdoor field maintenance. The position will assist with maintaining athletic fields including mowing, irrigation, field prep for games and tournaments, and repairs to athletics grounds. In the off-season, the employee will assist with snow removal efforts and winter maintenance to amenities such as lighting and fences.
- Parks and Rec Worker II – Weed and Pest – This position will be utilized to enhance weed and pest control programs within the Casper city limit that will improve the overall health and appearance of our parks, City facility grounds, and special areas. Additional staff in Weed and Pest will also benefit our Urban Forestry and snow fighting operations, since it frees up resources that can be redirected to these important

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efforts. The position will also aid in allowing the division supervisor to invest more time in effective operation planning and developing/maintaining programs that engage and educate the public.

- Police Accreditation Specialist – PD – The accreditation process undergoes rapid changes, due in part to changing societal and legislative expectations for the police profession. An accreditation manager would oversee the Police Department's reaccreditation, achieve advanced accreditation, and begin the process for our Communications Center to also become CALEA Accredited. A few responsibilities to achieve these goals would be, updating the department policies to meet rapidly changing industry best practices, scheduling CMS reviews, and coordinating and overseeing mock and full onsite assessments. This position will better assist the department in policy creation and maintenance to ensure departmental training in safety and liability areas is meeting industry best practices and standards. Once accredited, the Casper Police Department, and the City of Casper, will have the proud distinction of being the only agency in the State of Wyoming to have achieved this status.
- Equipment Operator I – Balefill – Refuse Collection staff collects and transports roll off containers for the balefill fund transfer station and biosolids composting facility without any revenue collected. It is more appropriate for the balefill fund to have a full-time employee dedicated to roll off container management (residential construction waste and metal recycling drop off areas and biosolids composting area) than for the refuse fund to perform and financially support balefill fund activities. Current commercial routes are at capacity. This will allow a third commercial trash route to be created, allowing continued 3% trash collection customer account growth and 7% commercial cardboard collection customer growth. Overtime in the Refuse Fund will be reduced by \$14,200 (28.8%).
- Municipal Worker I – Balefill – The full-time Municipal Worker II position was cut in 2017 thus leaving no dedicated position to community litter routes for the last five (5) years. Re-classing the part-time position to full-time will result in litter collection throughout the City arterial streets; thus, improving street aesthetics and enhancing the Keep Casper Beautiful program. Currently the part-time position has \$12,000 in part-time funding; thus, the part-time budget was reduced by \$12,000 and an additional \$40,000 was included in the November 2021 rate model to reclass the position to full-time.
- Solid Waste Collection Operator I – Refuse – The proposed new Solid Waste Collection Operator I position is needed for adding a sixth residential trash collection route, assisting the supervisors to cover absences and street sweeping routes. As a result of a new position, a 50 % increase in City streets being swept is anticipated, increasing street sweeping miles from 4,000 to 6,000.
- Plant Maintenance Supervisor – Water Treatment Plant – This position will be filled in-house and the vacant position that is created will not be filled at this time. While these staffing changes are expected to add roughly \$54,000 in expense, approximately \$23,000 in savings will be realized from a reduction in overtime and increased in-house maintenance.
- Water Treatment Plant Operator – Water Treatment Plant – The WTP is a 24/7 operation with a staff that consists of five full-time operators (one operator works in maintenance full-time), one Lead Operator, two Plant Mechanic's, one Instrumentation and Control Technician, one Custodial Maintenance Worker, one part-time

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Administrative Assistant, and the WTP Manager. Currently, the lead operator and plant mechanics cover the operator shift when plant operators are out on vacation or call in sick. This reduces the amount of time that plant mechanics can focus on preventative and corrective maintenance causing a backlog of maintenance tasks that need to be completed. The additional operator will also enable the lead operator to be more efficient in their position and will ensure that he is available at the plant Monday through Friday rather than on a random schedule caused by shift coverage.

In all, the FY 23 budget brings on an additional three full-time positions borne by the general fund that are being requested in response to areas where the respective service is currently falling behind.^{xxiii} Nine other positions, if approved as presented, will be brought on independent of any contributions from the general fund, and funded with independent funding streams. As an example, the weed and pest function within the City of Casper is funded entirely by funds granted by the County's weed and pest district dollars to the City, including the new position being requested in this fund, which require no funds from the general fund. As another series of examples, the positions requested through the balefill operation are based upon the premise that the services provided by the new positions all open up other business opportunities not previously available to the fund thereby creating dollars that will likely exceed the funds needed for the position in question. The non-GF funds will incorporate a \$655K expense, if the budget is adopted as presented.^{xxiv}

The remainder of the positions being proposed are a result of the repurpose, and reuse of existing positions calibrated to meet with the current, timely demands placed upon the organization. While the overall request represents approximately \$230K in financial impact to the general fund, staff would contend that this proposal represents a very efficient means of working with what we have in order to respond to the needs of the day given the vast majority of these changes being brought forward through opportunities with existing positions that have are being used in a different, more dynamic way.

Despite what has been very creative and forward-thinking efforts on the part of the Police Department over the last few years, getting up to full authorized levels of sworn staff has been an elusive goal. Indeed, the pandemic did prove quite useful in obtaining quality lateral hires over the last couple years that the department potentially would not have been a competitive option previously. Unlike in years past, the department will have full funding intact as though they are employing all 108 officers the first day of the fiscal year even though that staffing gap is anticipated to be four positions needed to start the fiscal year. Accordingly, the prospects for full staffing in FY 23 are quite strong which will be an accomplishment not realized in recent memory.

New positions are not the last of the financial implications relating to the City's human resources with what the budget proposes over the next year. Council has expressed support for doing something for our employees given the significant increases in costs being experienced locally. Council is also aware and seems supportive of the need to stay on a path that keeps our employees moving through the respective wage bands as well on a consistent basis. In that

respect and with the provisional feedback provided by Council in a recent work session in mind, the budget is designed around two larger employee proposals:

- COLA – Starting on July 1, it is proposed that all full-time employees would receive a 3.5% increase in an effort to reconcile the higher costs of living locally.^{xxv} Recognizing that this proposed rate does not equate to the inflation rates in Natrona County currently, staff would like the chance to visit with Council again toward the end of the calendar year to consider granting an additional 3.5% for all employees starting January 1, 2023. This second phase of a potential COLA increase is not currently included in the FY 23 budget proposal. Consequently, staff would suggest that an added \$425K above the budgeted sales tax receipts is a reasonable benchmark to watch for as to the feasibility of such an increase for every full-time employee (second half, FY 23). Without that type of revenue growth through the end of the calendar year, it is doubtful that this second COLA increase could occur as early as January 1.^{xxvi}
- Step increases – For most employees who are eligible for a step increase as of the start of FY 23, this would mean a 5% movement through the respective wage band which would take place on July 1. However, 71 employees in the organization (non-union) are already at the top of their respective wage band and would not have the chance to receive this full increase over and above the COLA being proposed.^{xxvii} Another caveat for Council to be aware of, for the employees of the Police and Fire Departments, these employees will receive their step raises on their respective anniversary hire dates throughout FY 23, while the other eligible employees in the rest of the organization will receive their step increases on July 1.^{xxviii} With regard to all of the nuances discussed in this section, the proposed FY 23 budget accommodates the costs to provide this type of raise with respect to each eligible employee's particular circumstance.

While these proposals are currently a feature of the budget document being deliberated, Council certainly retains the authority to adjust any of the aforementioned salary proposals in whatever direction they prefer. The cost to provide the suggested increases is \$2.1M for the general fund and just under \$750K for the enterprises.

One of the more unique features of the FY 23 budget proposal is with regard to Fire department employee parity. In terms of understanding the concern, it helps to envision the department in two distinct parts. One part is made up primarily of the investigator/prevention side where these employees are generally 40-hour/week (days) employees. The other part would be the more traditional firefighter side that works 48-hour shifts and are recognized as being considered line or shift employees, so to speak. The disparity, for lack of a better way to describe it, exists where employees from either side have similar titles or job descriptions but are paid different base wages. Shift employees contend that the days employees are actually paid higher base wages while the days employees don't generally have as much earning opportunity with the amount of overtime possibilities afforded them (compared to line employees). The solution that the FY 23 budget supports is that of raising the wages on the shift side so that they more closely resemble what their counterparts on the days side makes from a base-wage standpoint. The cost to achieve that parity and raise the corresponding wages is \$200K and equates to a 2.8% increase, on average, for the shift employees.

The Fire Department also happens to be the first employee group where an additional mental health benefit is being rolled out for FY 23. Over the last year, a number of peer groups were established in the public safety departments to establish an additional safety net for those who may be encountering trauma, emotional distress, or other struggles potentially unique to public safety service. What is being encountered however, is that for public safety employees, the efficacy of mental health counseling by providers who may not have any background with services rendered to public safety kinds of employees is uncertain.

The hopeful solution being tendered would be that of offering a reimbursement to a certain monetary limit that allows for a fire employee to seek counseling from those with an emphasis for caring for public safety practitioners. If the employee does not use the benefit in a given fiscal year, that balance vanishes and does not roll over. If indeed this benefit proves to have some value, there may be applicability in other areas of the organization. Other employees in the organization already have access to mental health services through the EFAP program and through another vendor for 1000 hours to the organization each year for no cost to the participating employee.^{xxix}

For FY 23, the budget anticipates the continuance of a reduction in overall premium costs by the 6% incurred in January of 2022. While that value represents a favorable benefit of \$232K, the more beneficial news is that no rate increases are anticipated for the whole of FY 23. This is a welcome change in that the City's experience has certainly been that increases can occur as a feature of the legislative session without any warning or opportunity to prepare or respond budgetarily. The opportunity to participate in the State's insurance pool for the employees of the City costs the City as the employer just over \$8.3M annually. It would appear that the move to be included in the State's insurance pool has been good for the employees of the City of Casper.

Capital

Much of the Council's time has already been dedicated to planning the capital agenda for FY 23. Given that the proposal is that of a \$41 M spend, taking time early on and throughout the budget process on this topic is absolutely warranted. Council should remember and take comfort in knowing that the proposal is largely a cash-on-hand discussion. This means that the projects being proposed are on the list because they are of the highest priority from Staff perspective and the dollars needed for the project are already in the coffers of the City and available to spend. When differences are noted from year to year as to what appears to be budgetary growth, generally speaking, the culprit for that disparity is typically tied to the amount of capital being proposed.^{xxx} Consequently, if Council wanted to save money by not doing projects to bring the year-over-year overall numbers closer together, reducing capital is typically what will provide the most results that on the surface would appear to fix the "problem." That action however, would really only have the effect of keeping the corresponding money in the balances of the respective fund because those dollars have already been raised, collected, and accrued.

Another important aspect of an ambitious capital agenda, is that of finding outside dollars to leverage projects being done locally. This is particularly important when indeed enough dollars generated locally can't be extended enough to meet the variety of capital needs. Certainly, for the

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FY 23 proposal, grant dollars are being proposed to try and leverage what the City can accomplish for projects that are possibly applicable. It is important to note however, if indeed those dollars are not raised from donors, granting agencies, or other fund-raising efforts, the corresponding project will not move forward for subsequent work and completion. The effort to bring additional dollars to the table for projects needed in Casper is ambitious; it is anticipated that \$7.6M will be needed in grants. This does not include the \$3.9M in grants that the City already has on hand or committed from another agency or partner to be used in FY 23.

The largest grant supported project being proposed by Staff is with regard to activities of river restoration being potentially started in FY 23. River revitalization in Casper is a significant and important infrastructure investment in improving water quality and preventing water pollution, developing Casper's economy, rebalancing native riparian habitat, mitigating flooding and erosion hazards, increasing recreational opportunities, which combined improves quality of life for Casper's citizens – an effort underway since 2006. The FY23 budgeted projects include ongoing monitoring required by the Wyoming Department of Environmental Quality and U.S. Army Corps of Engineers for the First Street reach construction completed in 2020; a boat ramp re-build near Bryan Stock Trail, a riparian vegetation survey and soil sampling study to identify needed amendments and enhancements to improve riparian area vegetation success and sustainability; construction of the second phase of the First Street riverfront gateway park; and survey and design work for river restoration construction on a subsequent reach of the river. Should the next reach be able to be started in FY 23, \$4-5M in grants will have been obtained for this purpose.

As to some other, more significant grant funded projects already awarded included in the proposed budget:

- Wolf Creek Road Improvements: CY Avenue to 40th Street, is expected to cost \$1,000,000 and includes street rehabilitation and sidewalk construction. \$769K of this funding was provided by the County a number of years ago and had not been used until now.
- Midwest Avenue/final phase: The third and final phase of work to reconstruct Midwest Avenue through to Poplar (near the new State building) will commence thanks to the Urban Systems grant program supported by our MPO partners (\$2M).
- Ford Wyoming Center Improvements: OVG agreed to fund \$350K worth of improvements to the FWC including, ADA ramp on east side entrance, new volleyball court (with the School District), and a north corner remodel. Improvements are made should the contract amendment pass with Council.
- Transit Security Fence and Lighting: FTA has agreed to fund the replacement and improvement of said fencing and security lighting at the transit center for just over \$300K to secure the bus parking.

1% #16

As for the largest segment of capital supported by the FY 23 budget, 1% is a chief source for projects. In this regard, the City collected \$15.4M, cash on hand in one cent dollars, to spend primarily on non-utility projects. As for some of the more significant projects the FY 23-1% budget accounts for:

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- Ford Wyoming Center south walkway replacement: A concrete deck runs along the south side of the Ford Wyoming Center. The deck provides access to the entrance for the facility's administrative offices as well as emergency exits for the concourse level. The deck runs above offices and banquet rooms within the facility. The concrete slab has been repaired numerous times on a seasonal basis, but is deteriorating beyond repair. Damage creates tripping hazards along the walkway as well as leaks into the interior spaces below. The project will replace the concrete slab and underlying insulation layer. Replacing this decking will result in lower maintenance and repair costs due to leaks and water damage. \$736K
- Westridge Addition Improvements: expected to cost \$1,000,000, includes water, sewer, street and sidewalk rehabilitation for Westridge Circle, Westridge Terrace, and Westridge Drive.
- Coffman Street Improvements: Sky Ridge to 25th St., is expected to cost \$1,100,000 and consists of water, sewer, street, and sidewalk rehabilitation.
- Police Fleet: Sixteen marked units at \$1.2M; Four unmarked units at \$167K
- Oak Street Improvements: CY to 14th includes some storm sewer replacement with this full reconstruction. \$900K

Council will want to keep a close eye as to the development of the dialogue for a renewal of 1% for another four years goes over the next several months. Council is certainly aware that without 1% continuing, no less than \$60M will be unavailable for capital investments in not only streets, but also public safety vehicles and equipment, pools, water and sewer line investment and important investments in the social/community service infrastructure as well. As it works out, the sitting Council will have the important role of laying out the agenda as to how 1% will be spent over the next four years. The resulting direction will be captured in a resolution settled upon in the early part of FY 23. This discussion is generally one of the more critical assignments the Council of the day will have as it relates to facilitating key public investments.

As was previously alluded to, the Council has been very careful with regard to how the windfall of Federal dollars over the last two years would be spent. As a result of that caution, were able to use just the ARPA dollars for the purchase of the Casper Business Center to primarily be used for Police operations. For FY 23, there will be no dollars requested of Council from the CARES fund.

Subsidies

Every year, much discussion takes place in regards to the level of subsidy the general fund should be providing to the facilities and programs relating to the City's leisure or recreational services. Typically, the need for these added dollars, which is slated to be in excess of \$2.0M, mostly provided by the general fund, is because the amount of revenues these areas collect do not meet the amount of expenses needed to provide the respective services. While the Council should be pleased with the new approach of looking at these operations in a much more business plan approach, the reality of fully eliminating a need for subsidy does not comport with the reality of what the rest of the public recreation industry experiences. Regardless, Staff will keep

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pushing for lower subsidies where possible and the means by which those subsidies are supported that would hopefully include resources outside of the general fund.

One of the largest subsidies is provided for the operations of the Ford Wyoming Center (FWC). The contractual subsidy benchmark of the \$994,919 is the default guarantee the City has with OVG (formerly Spectra Venue Management.) As of the beginning of FY 23, a new contract will be in place and the relationship with OVG will continue for another ten years.^{xxxii} Although the contract requires this subsidy figure for planning purposes, the actual subsidy required could be much less year to year depending upon the success of the respective year's events and marketing strategies.

The Ford Wyoming Center subsidy, referred to as the Net Operating Loss (NOL), is expected to improve further in FY23.^{xxxiii} Since taking over management of the facility in 2016, OVG has achieved an average reduction in the NOL of approximately \$65,000 per year. This is despite increasing costs for operations that include higher performance guarantees and increasing personnel costs, food and beverage supply costs, utilities, and more. In FY23, the target NOL is \$900,000, which is a reduction of just under \$95,000 from the benchmark. In comparison to the increasing costs on the side of the increased insurance costs for FY 23 of \$52K to cover the FWC, the net gain to the City however is more along the lines of just under \$20K.

The success in the event center's subsidy reduction is driven largely by sponsorships and naming rights revenue. Long-term corporate partnerships provide a reliable revenue base that insulates the facility from the volatility that comes with too much reliance on touring events. Touring events, however, continue to be the mainstay of the facility and a significant contributor to Casper's local economy. The Ford Wyoming Center strives for 200 event days per year that will bring 200,000 people through the facility.

The annual operating budget for the FWC includes 10-12 concerts and 5-8 special events such as Broadway shows, children's productions, and comedian acts. OVG also budgets for 20-25 convention-style meetings per year. Staple events that are hosted each year such as Wyoming high school state competitions as well as College National Finals Rodeo (CNFR) are among the budgeted events for FY23. When budgeted events exceed the estimated revenue through strong ticket and ancillary sales or when the facility is able to host additional successful events that were not budgeted, the Net Operating Loss for the building is reduced, which directly benefits the City's General Fund. However, when events are cancelled for any reason, when performances do not meet anticipated ticket sale levels, or when food, beverage, and merchandise sales are weaker than predicted, the NOL for the building goes up, increasing the burden on the General Fund.

In order to try and help the general fund for FY 23, the budget is designed to utilize the interest income from the perpetual care fund to offset the required subsidies for many of the general fund-dependent, recreation-based funds.^{xxxiii} Staff anticipates that the projected interest income will come in just over \$272K, which was applied in the following manner:

- \$41,124 Ice Arena toward operations
- \$131,496 Rec Center toward operations
- \$63,192 Hogadon toward operations

- \$36,736 Aquatics

Each of these contributions do reduce the amount of operational dollars the general fund would otherwise have to provide if this interest income were not used to offset these subsidy amounts since the amount of revenue in each operation is inadequate to cover its costs. The down side for this approach is that any capital needs these dollars would have otherwise been used for will need to be deferred for later years or utilize resources elsewhere for priority projects in keeping with how these dollars have been used in the past.^{xxxiv} However, if the fund does net an income stream greater than the \$272K being projected for this year, those dollars will be able to be applied to maintenance and repairs on a cash-on-hand basis for FY 23 for buildings that were built by 1% dollars, as would be identified by the Council. The policy direction given by the City Council for officially establishing this practice by formal policy adoption in FY 22 will provide relief to the general fund for years and years to come, particularly if the corpus can remain inviolate.^{xxxv}

As a reminder, the perpetual care fund is the epicenter example of the benefit that could be produced should the aforementioned constitutional amendment pass in November of this year. This upcoming fiscal year could then be the year that these dollars in particular would be recommended for long-term set aside, with pooled funds the State manages, in order to ramp up the interest income invested in the recreation enterprises being discussed here. The greater the income value generated from funds like the perpetual care fund, the greater the availability of general fund dollars to support the growing operational needs therein.

Despite the interest income being used to offset the Casper Recreation Center's needs from the general fund, there will certainly still be a need to garner dollars in the form of an added subsidy. The second largest subsidy the City contends with is for the Casper Recreation Center. The subsidy for FY 23 is expected to be at \$633K. Some of the evaluation and subsequent recommendations Council can expect to receive over the next year is to what degree the costs associated with this fund are due to programming that may be a loss leader and therefore better left out in upcoming years.

Undoubtedly, a significant recommendation is due to the Council soon with respect to the needs the Rec Center has from a physical plant standpoint given its age. Hopefully, those recommendations can be considered against the backdrop of value-added modifications that not only help to add useful life to the building itself but also create revenue opportunities as well.^{xxxvi}

Aquatics has a fairly high combined subsidy as well. The difference with the subsidy given to this function is that a large portion of the subsidy comes directly out of 1% dollars. This has been a practice supported by the voters for quite some time.^{xxxvii} The FY 23 budget does assume that \$375K will be drawn from 1%. However, there is still a \$176K subsidy from the general fund required to make up the true cost of providing low cost and in some cases, free swimming to the public. This subsidy will look higher than in recent years given the program's need to be curtailed for most all of 2020 and even into 2021.

Hogadon is another service that indeed has a sizeable need for offset by the general fund. FY 23 will require a \$304K infusion from the general fund. This does not include dollars needed to

offset the newly opened night skiing offering that deployed for the first time in FY 22. Council will be pleased to know that the service did not account for any added expense during its inaugural year. In fact, the \$60K/yr. that was set aside with the funding partners intended to eliminate the City's loss exposure for this program did not need to be drawn upon at all. Furthermore, the activity that OVG oversees relating to the year-round use of the lodge was such that OVG is expecting to turn a sizeable profit over to the City for the first time in recent memory.^{xxxviii} With the reduced fee structure the new agreement with OVG brings into place, the possibility of those profits for the City should prove to keep downward pressure on the subsidy for this fund over the next year and beyond. Hopefully, these new features portend to a practice, given the right snow conditions, that bodes well for Hogadon's eventual self-sustaining existence well into the future.

The Ice Arena will need some \$198K to break even in FY 23 as well. The Ice Arena too will be a discussion in the new fiscal year that an upcoming report will benefit. There have been a few presentations by the user groups that frequent the ice arena whose position is that by considering an expansion to the existing facility, not only will the availability of ice time improve for the users, but that indeed the subsidy will potentially go away for the City. (Theoretically, the more ice that is available to sell, the less the City has to provide by way of out-of-pocket support, thereby performing more like the enterprise operation it is intended to be.)^{xxxix} That critical question could potentially be addressed early in the new fiscal year against the backdrop of a potential fund-raising effort to support a building project.

The Golf fund is not a fund that typically needs an infusion of cash for it to balance. In fact, depending on the season, golf can actually provide resources back to its reserve requirement or indeed give money back to the general fund.^{xl} For FY 23, it is anticipated that the fund will break even.

As a means of trying to secure the benefit of not needing a subsidy over time, Staff is proposing a rather unique approach within its operation with respect to how the cart fleet is managed. The request to the Council is that of taking a one-time allocation from the opportunity fund and using that to buy a replacement fleet of golf carts in one transaction. The \$400K needed for this application will be spent on a one-time, singular expense basis in that the cost to replace the fleet will be deducted from the proceeds this program provides the golf course over the useful life of the cart fleet (6-8 years.) At the conclusion of the fleet's useful life, the dollars that had been set aside over time will be used to refresh the fleet and start the revolving fund over again as the new fleet starts its service on the course. With this plan, an infusion of cash from another fund will not have to be used to invest in to the golf course fund for this purpose again. This effort coupled with the proposed purchase of a golf ball dispenser at the driving range will allow for some revenue earning opportunities combined with other costs savings that hopefully will contribute to the golf course perpetuating a profit generating track.

Without a doubt the opportunity to further support the services being discussed here with a more prolific investment strategy will be aided over the next year in two ways potentially. First of all, the newly inducted Investment Advisory Committee is already providing direction with regard to how the City manages investments so that the enviable position of saving costs while earning

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more money may truly be realized over the next fiscal year. Council was helpful to further support their recommendations by adopting policies that support this new approach from now on.

Some of the direction this committee has centered around is that of better positioning the City and its investments in such a way that the increasing rates being incurred now equates to increasing interest income for the City particularly for those dollars that the City doesn't need to be as liquid as others. A part of that strategy that has been undertaken thus far include consolidating funds into one account so that our new investment advisor has more of the flexibility necessary to move funds into the range of terms available to maximize income. Furthermore, the right reporting now being required can help the City team in concert with the investment committee to see how the performance is measuring up against appropriate benchmarks to be sure the strategies are deploying correctly. In that regard, Council has also authorized the utilization of WyoStar II for the higher yields it too can provide which has not been something the City has done previously. The combined value of the new investment advisor with the Investment advisory committee should be able to generate direction and strategy that has not been available for the City previously.

With these strategies in mind, investments for FY22 are projected to produce \$1,500,466 of income (under budget by 17.15%). The FY23 budget is a 16.83% increase over the projected ending balance for FY22 to amount to almost \$1.75M. These strategies will be elevated significantly should the right direction by the voters of the State happen later this year. This funding is calculated with the entire pool of investments the City has the stewardship over.

The second means by which more interest income dollars could be realized is if the constitutional amendment gets passed in November of 2022. Should this passage occur and the sitting Council of the day views the new approach as prudent, the City of Casper should then be able to join with the State in following and being included in their investment guidance and procedures on a more long- term basis. The result could be a more prolific means of generating interest income that would then be contributed to offsetting the aforementioned balances more deeply thereby giving the general fund more relief in the form of operational dollars that would otherwise be needed as subsidies. This voter question will be very interesting to watch over the next several months.

As the City Council is well aware, moving transit operations in-house occurred exactly one year ago. While the move was indeed draped in controversy, the transition has worked and riders are being served more than before. In fact, for the Assist service (door to door), ridership has increased by approximately 30 rides a day. With the Assist service alone, there is an average of 750 rides per week for needs which range from rides to doctor appointments, to work obligations, as well as for folks who need to go to the store.

The City is also happy to report that for the transition, the City was able to hire most of the employees who previously worked for CATC (32 employees.) In the meantime, the City has brought on new dispatching software and the implementation of on-board tablets for the drivers. Branding has also been a priority for the new service. The 22 buses have all been wrapped and the website and marketing materials have all been refreshed in order to establish a seemingly new service presence and energy in the community. In keeping with that new service

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perspective, new routes are being developed to accommodate the new State offices, the Mission as well as the new VA Hospital later this year. A new paratransit service proposal is being approved by FTA. The Municipal Court has also been working with Transit in order to provide needed services to both the drivers and the riders in the form of folks being made available to clear bus stops of snow which has been a high priority of the Council as well. The 2021 Transit Development Plan has also made some recommendations for improved services to include both the creation of a Social Service Transit Advisory Committee and a dedicated effort to participate on the City's Disability Council. If anything, this transition has ushered in a number of helpful changes designed to respond to the growing needs of public transit in the community.

Throughout the time this service has been rendered, subsidies have been required of the City of Casper. The match Casper provides however serves as an effective lynch pin to the amount of dollars made available through our funding partners. Specifically, over the last two years, the City has not had to provide the \$365K/yr. in match-1% funding (for operations) thanks to the availability of CARES funds for this purpose.^{xli} This level of support is expected to be limited and unavailable as early as next fiscal year.

In comparison, FTA provides the City just over \$1.9M for FY 23 and WYDOT will provide \$300K in grant funding as well.^{xlii} Monies that are collected in fares are forwarded back to the City and will number somewhere between \$70-90K annually.

The share the City proposes to provide through One Cent #16 is \$458K, FY 23. This is inclusive of both the \$185K local capital match for vehicles as well as some funding for the match required for the capital portion of the proposal, which includes:

- Two bus purchases -- \$224K
- Transit employee parking lot -- \$232K
- New Bus stop Shelters -- \$40K
- Security Fencing and Lighting – 308K

It is anticipated that both fleet services will provide over 80K round-trip rides in the larger Casper area throughout the next year.^{xliii} With these kinds of numbers for the relatively small investment needed locally, it is clear that this service is demonstrating a purposeful, long-term use in our community. It is anticipated that throughout FY 23 as gas prices continue to surge, the services available through Link and Assist will become much more in demand.

Reserves

The reserves are an important feature of any well-planned and well-managed City organization, particularly for Wyoming communities where they are forced to rely on funding that is not controlled locally and is very frequently volatile. The reserves are generally monies held in place by some sort of policy and management directive. Council has taken the strategic approach of allowing some of the full value of the water, sewer, and balefill fund equities^{xliv} to absorb specific expenses in order to preserve the integrity of the respective reserves, develop project savings over time and come in line with an optimal operating condition (as discussed earlier)

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which all has the benefit of avoiding rate raises in very large increments. Council has done well to allow for certain reserves to be bolstered recently as well as allowed for others to be created even if time is needed to meet the goals of the respective fund reserve.

Perpetual Care, as an example, does have a solid balance still available to support the intentions of the fund, and has been strengthened with the recent Council decision to require \$30.6M as the corpus to support operations and maintenance for 1% buildings. Perpetual Care is currently sitting at the goal amount and is also slated to receive dollars over and above this corpus by fiscal year end. Those dollars are being collected back to the fund by virtue of the repayment of the loans that were paid both to the Casper Housing Authority and the Regional Water System.^{xlv} For FY 23, the receivables due to the fund are approximately \$800K. Staff does not have a recommendation for the dollars that are due to this fund. As those funds are received, they would then be considered cash on hand, over and above what is required by policy, for use which historically has been for capital projects and other one-time needs.

As a point of interest, Council pointed to this fund last year as one that is eligible to be used for loans to quasi-government entities for projects of high public need. No other funds have this designation.

The general fund has a reserve set aside for its operations. Council directed that this reserve requirement be equivalent to the operations of 120 days.^{xlvi} For the beginning of FY 23, that requirement translates to \$15.4M on hand. Unlike in recent years, staff is not asking for a commitment from these dollars in order to balance the general fund (even though it turns out that those dollars were never actually needed to cover costs in the general fund.) Staff is proposing that this fund be left alone for FY 23.

Staff believes that the obligations of the original \$13.1M given to the City through CARES throughout 2020 have been met. Staff made representations to the State regarding that allocation concerning projects, relevant equipment, and extra services purchased that were completed and done so on time (before year end - \$849K). One significant piece of this funding the City received through this program was done so on the basis of reimbursing the City for public safety staff and their time dedicated to dealing with COVID issues throughout the last three quarters of 2020. That reimbursement amounted to \$11.5M. Staff believes that these dollars are indeed unencumbered and may not have the legislative character that the rest of the CARES dollars were created under given this reimbursement status. With this understanding, staff is proposing that the balance of these dollars be held in its Council-created fund, and being left alone over the next year, thereby treating this fund somewhat like a reserve.

The reason staff would like to leave the dollars alone for the next year may not be what Council would like to do forever, but it would certainly help in the near term to generate some needed interest income. The current balance of \$12.2M remaining in the fund is large enough that were it held on to for at least another year, would generate some useful interest income in the neighborhood of \$100K+. Staff proposes that those interest dollars be put into the operations of the general fund as an operational income in order to offset a subset of operational costs incurred in the general fund. This would be a new revenue stream that probably has limited appeal to Council as a long-term solution given what those dollars may be needed for in the future. Given

that the ARPA dollars the City received have been used for the purchase of the Casper Business Center, the balance in this corresponding fund has been reduced by \$8M recently. As for some other needs this fund furnished, they include; the regulators for the fire fighters, funds to promote the FWC 40th anniversary, Proud to host the best contract, Courtroom security upgrades, and \$800K in employee payments which is one of the largest expenses covered by this fund since its creation.^{xlvi}

Several years ago, Council was wise to set aside the unencumbered 1%#14 dollars in a fund entitled the Opportunity Fund. Since that time, Council has been very careful how that fund is used and accordingly, that balance has been slow to diminish. If Council approves the FY 23 capital budget, that balance is proposed to be left at \$5.5M. With the adoption of the FY 23 budget, Council will be using \$400K to facilitate the one-time purchase of a new golf cart fleet as discussed earlier; \$610K to purchase the central irrigation controls which will have huge operational benefit toward the Council initiative dealing with parks maintenance costs, once installed; \$100K to for fitness studio improvements at the Rec; and \$75K for D street improvements. Each of these purchases are strategic and aimed at creating operational savings and/or development opportunities that otherwise would not be afforded. Given these dynamics, it would appear these proposals are in line with the spirit of what the opportunity fund was initially organized around.

Cash Balances

Cash balances on the other hand are monies that have accrued and have the appearance of being more like left over cash, primarily in the general fund family of accounts. Those balances have had some informal oversight and directive over the years; the fluctuating volume of which has leveraged recent capital and other programs quite effectively.^{xlvi}

Because of the availability of these kinds of funds recently, Council wisely set aside dollars into a sinking fund that enables the City to keep up with its obligation to the State to support their hemorrhaging Fire Fund A. This pool of funding will generate some \$7.2M over the next 20 years with just under \$5M as an initial, one-time investment.^{xlvi} Assuming a moderate rate of return being averaged over this period of time, a savings of roughly \$2.2M over time means not only less money being needed for this purpose initially (which is nearly a third of the required total), but also no stress on the operations of the general fund to otherwise provide for the annual \$370K payment for the next 20 years. This is also yet another example of Council finding ways to leverage static dollars and having those dollars work passively for the taxpayer. Staff would certainly recommend this fund being set aside on a long-term basis with the State's investments should the constitutional amendment be approved by the voters in November. Undoubtedly, the quicker these funds generate the required sum, the less exposure the City incurs for this obligation and the less the obligation actually costs the taxpayer.

The largest example of a declining volume of residual dollars would be best viewed in the Fund 150 program. Fund 150 exists primarily for the facilitation of capital projects. Therefore, the funds that have collected there over the years have really been the result of an accumulation of savings from projects. The dollars that have been residual in this fund have been used to do a

number of projects which includes \$1.5M in projects slated for FY 23. Three years ago, the predecessor fund 30 held an unencumbered balance of \$9M; by the end of FY 23, the remaining balance of \$2.9M will be available for projects in FY 24 and in keeping with Council's cash on hand approach to planning for capital needs.

If these balances continue to shrink without some replacement funding, the ability to do the volume of projects and supplement 1% limitations shrinks as well. Should Council decide to reengage the idea of isolating direct distribution dollars out of the operations of the general fund, the reliance upon temporary, residual cash balances becomes less important and Council can pursue projects not only afforded by the 1% program, which also means being able to consider needs not included in the directives of 1% surveys.¹

Conclusion

FY 22 is coming to an end having come in to its original projections with the slimmest of margins and room for error. Particularly for the general fund, with a less than a 2% margin as of the writing of this message, there isn't a lot of room for robust revenue projections.^{li} (With the waning of the series of Federal dollars coming into the City to where those programs are now largely ended, the challenge will be to see what level of spending activity will continue into the next year.) The FY 23 budget is decidedly conservative with the balance of those one-time dollars received by the City. Certainly, spending from a contracts perspective for public works projects will undoubtedly continue in earnest over the next year, particularly given the current expectation that the ARPA dollars need to be spent by 2024, despite the fact that the number of projects in the queue may need to decrease to reconcile for the increasing cost of goods and materials needed to complete these projects. The projects being proposed are of the highest priority and in some cases create leverage opportunities. Hopefully, Council views the attached budget as a reasonable means to counterbalance the dwindling purchasing power all the capital dollars now contain and in the absence of demonstrated revenue growth.

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

The advent of FY 24 will have to be the year Council takes a significantly different course should the renewal of the optional 1% not come to pass in November. By that point, most of all of the dollars collected on hand to do capital work will have diminished to the extent that a modicum of capital would be covered for that year only. The defeat of this \$60M proposal would mean that capital projects related to pipes and pavement replacement would need to be curtailed moving forward, programs related to the support of aquatics and transit access would need to change, and equipment needs for police and fire would be largely unmet. Unless Council

City of Casper, Wyoming

would then decide to deconstruct the policy-supported reserves to supply for these needs, very few options would exist to otherwise consider.

Additionally, Council will have a few things to keep an eye on that certainly could disrupt the good intentions this budget attempts to accomplish, such as, being mindful of added inflation and potential recessionary pressures, resisting program development or proposals that don't enhance and at the very least support, cost recovery goals, and considering the possibilities for a new enterprise.

Staff believes that Council is demonstrating that smart policies are afoot and the right investments strategies are happening in line with what the community is demanding with the passage of this decidedly conservative FY 23 budget. Casper seems to have many things going in the right direction to point as to more reason to be optimistic for Casper's future than not!

ⁱ This figure does not account for the funds held in trust with regards to the funds the City holds for the Central Wyoming Regional Water System.

ⁱⁱ At the beginning of the current fiscal year, WTI crude was priced at \$75.23/barrel. Currently, it is priced at \$103.09/barrel and has been above \$100/ barrel since March 1, 2022.

ⁱⁱⁱ In July of last year, nine rigs were in operation in Wyoming. As of the writing of this message, 15 are in operation.

^{iv} Council's goals have been oriented in this regard as well. Looking forward with the idea that the City's fortunes are not their own to manage is a huge vulnerability that this Council seems unwilling to tolerate.

^v As of the writing of this message, inflation in Natrona County is 7.4% (CPI) and nationally at 7%. Some parts of the state are upwards of above 10%. *Inflation: Highest Cost of Living in 40 Years*, Cowboy State Daily, Jim Angell, April 19, 2022.

^{vi} In 2020 the City was awarded \$13M in CARES funds. In 2021, the City was awarded \$4.5M through ARPA with the caveat that a second identical payment would be awarded in spring of 2022. ARPA dollars have the requirement to be spent by 2024.

^{vii} Council has supported this idea given the value they have historically placed on living within the means afforded on a plannable, long-term basis instead of a year-to-year construct that using one-time dollars would evoke.

^{viii} \$595,500 is being proposed to be spent on Fire equipment, \$246K for the City's match for Midwest Avenue reconstruction, and \$350K is being proposed for PD overtime.

^{ix} Like it is for most Wyoming municipalities.

^x For a number of years now, \$105M have been dedicated to the direct distribution program. The Legislature also adopted the Madden/Bebout formula as a means of distributing these dollars to the cities/towns and counties that is now the standard by which Casper receives its share of these dollar annually. The allocation for the FY 23 budget actually represents a 21% increase thanks to favorable population figures and a potentially one-time infusion of just over \$100K.

^{xi} Sales and Use tax revenues represent 40% of the general fund income needed for most of the operations provided in the organization.

^{xii} Bureau of Labor Statistics, March 2022.

^{xiii} Building project valuations came it at \$70M for 2020 as a point of reference.

^{xiv} Based upon submissions, representations, and materials presented to the city thus far.

^{xv} Full four years of 1% not being in place at the current rate of infusion.

City of Casper, Wyoming

- ^{xvi} Meaning, should the purchasing patterns occur consistent with most summers by our citizens and corporate neighbors couple with the surviving projects, the fund will incur a drop in overall equity by \$1.4M by end of FY 23.
- ^{xvii} The note is actually held in the regional wastewater plant fund of which Casper is an 84% customer. Therefore, this cost is our share of the debt service burden and is accounted for in the rate model.
- ^{xviii} Council will recall that \$500K is invested in the capital program through 1% monies.
- ^{xix} As Council probably recalls, this was one year earlier than originally anticipated.
- ^{xx} Even with the \$1 increase that occurred in November, the tipping fees are still below the very low end of the range of the national averages.
- ^{xxi} The sanitation funds do not receive any 1% dollars.
- ^{xxii} As of the point in time this message is crafted. Furthermore, the City employs 203 non- full-time employees.
- ^{xxiii} One position being requested is shared with the PSCC on a 75/25 (\$69K/\$23K) split.
- ^{xxiv} \$302K of which is tied to the enterprise funds and proposed in the current rate model.
- ^{xxv} The last COLA that was given to employees was four years ago at a rate of no more than 2%.
- ^{xxvi} As a point of reference, for the current fiscal year, the sales tax surplus that was garnered was closer to \$220K thereby enabling some step increases for employees who had gone without a raise for some time.
- ^{xxvii} Some employees included in this 71-person figure will actually get less than a 3.5% increase annually even though they are categorized as not getting a “step” increase.
- ^{xxviii} This condition exists for two reasons, one, the Fire Department is not on the Graves plan which utilizes a focal standard, and two, the Police Department requested the anniversary approach as it is a more readily accepted, preferred industry standard (both non-sworn and administration not included).
- ^{xxix} The cost to provide this benefit is a not to exceed figure of \$70K each year.
- ^{xxx} Which also means that operational differences are much less the reason budgets are higher.
- ^{xxxi} The renewal terms of the Management Agreement for the Ford Wyoming Center are largely unchanged. However, a significant addition is a \$350,000 capital investment by OVG that will be provided to the City on July 1, 2022. This investment will be amortized on a straight-line basis over the ten-year term of the agreement. If the agreement is terminated earlier, the City will be required to repay the unamortized portion of the capital investment. OVG and the City have agreed on the projects that the funding will be used for, which have been entered into the capital budget for FY23.
- ^{xxxii} The NOL benchmark for the facility is \$994,919, which was the average loss from the last three years the facility was operated by the City of Casper.
- ^{xxxiii} This is a practice that has only been used over the last few years to offset the use of general fund operational dollars.
- ^{xxxiv} \$30K was taken off the top of the original interest income calculation of \$302K in order to replace the sewer line at Fire Station 2.
- ^{xxxv} Pursuant to the new policy, \$30M is to remain as the corpus provided necessary to generate meaningful interest income for the purposes discussed.
- ^{xxxvi} One example being proposed in the FY 23 budget includes the repurposing of the seldomly used kids’ corner into sorely needed studio space. The idea being that by so doing, classes that are more aerobic/dance in nature can be segregated into this program space without taking up gym floor space any longer. Hopefully, this change will lend itself to being able to sell more classes that flourish with this type of space.
- ^{xxxvii} Of the list of priorities provided by the voters in 2018, subsidized public swimming is in the top ten although of medium priority.
- ^{xxxviii} Unfortunately, until OVG’s books are audited, that payment can’t be realized until late Q2, FY 23. For reference sake, the first year OVG gave the City a profit check it was \$1800. It is expected that the next check could be as much as \$20K. It has been a very long time since there has been a profit produced with Hogadon’s concessions efforts.
- ^{xxxix} This would ostensibly have to mean that there would be enough added ice time and other financial activity over and above its corresponding expenses to not require the \$250K/yr. So, for a \$250K annual subsidy, a capital investment by the Council of \$5M, the payout comes in 20 years.
- ^{xl} These reserves have proven very helpful in that they have been utilized to shore up the conditions of the clubhouse that hopefully will help the building to last another 10 years (that cost was \$125K).
- ^{xli} As of the last couple years, Council has allowed that funding to be provided through 1%. Given that this new arrangement will no longer be considered a cost of supporting an outside contract, Council may not feel that adding

this to an operational subsidy akin to pools is acceptable for the next four years should the one cent pass in November. However, like pools, the intent would remain being that of keeping the financial barriers to access to an absolute minimum, and therefore, very much a means of keeping the support of the poor and their access to needed services in line.

^{xlii} \$300K will come additionally through the State due to the delay in deploying funds for FY 22.

^{xliii} This is the cumulative estimate between the fixed route system, known now as Casper Link, and the dial-a-ride system, now known as Assist.

^{xliv} Which include reserves set at 90-days of operations for each.

^{xlvi} The Regional Water loan is actually being paid into both the general fund and the perpetual care fund on a 50/50 basis, which means that the general fund may actually have a balance by the end of FY 23 of close to \$3M.

^{xlvii} Not inclusive of transfers from the general fund needed to balance the operations of the dependent funds such as the recreational-based enterprises.

^{xlviii} \$172K of which was to FWC employees.

^{xlix} Unlike the City's reserves that are established by policy fiat.

^l This figure is based upon the number of remaining members being supported by Fire Fund A whose service was here in Casper.

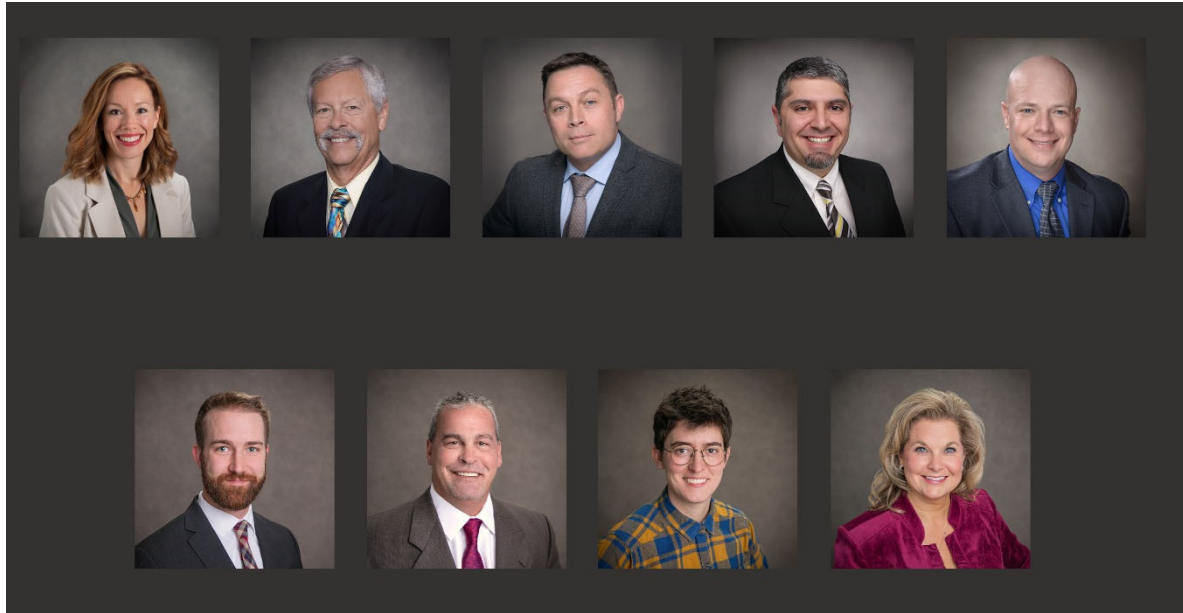
^{li} Staff has tried to be very careful with regard to how 1% dollars and non-1% (GF) dollars are accounted for so that appropriate accountabilities can be provided, typically with relation to renewing subsequent 1% programs.

^{li} Council will recall that staff suggested a growth factor of 5% in sale taxes (FY 22) over and above from the previous year to which Council agreed to adopt.

Introduction



CITY OF CASPER, WYOMING
CITY COUNCIL



Top row: Jai-Ayla Sutherland, Steve Cathey, Vice Mayor Steve Freel, Mayor Ray Pacheco, Shawn Johnson
Bottom row: Kyle Gamroth, Bruce Knell, Amber Pollock, Lisa Engebretsen

Ray Pacheco, Mayor
Ward III
Term expires 1/3/23

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

Steven Freel, Vice Mayor
Ward III
Term expires 1/3/23

Shawn Johnson, Councilmember
Ward II
Term expires 1/3/23

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

Bruce Knell, Councilmember
Ward I
Term expires 1/7/25

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

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

Jai-Ayla Sutherland, Councilmember
Ward I
Term expires 1/7/23

Strategic Plan

Throughout Council meetings and work sessions beginning in January 2021 as well as individual meetings with the City Manager, Council voiced interests, concerns, and ideas to move the City of Casper forward with the following having the most emphasis:

- Basic Infrastructure Support
- Pro Development Initiatives
- Police Station Project, Larger Capital Planning
- Strategic Planning
- Citizen Engagement
- Scrutinizing Subsidies and the Impacts to Citizens of Cutting Subsidies to Recreation

Beginning January 2021 as well, Advance Casper, Casper Rotary Club, and Casper Area Chamber of Commerce asked the City Manager for a presentation on the state of the City. One of the slides from the presentation, a list of significant infrastructure needs and projects, generated strong reaction, conversation and questions from each audience, which seems to align with Council's interests as well. The critical issue facing the City of Casper is its decreasing revenue portfolio, especially in light of a troubling legislative tone and the increasing needs and backlog of maintenance not only for City operations and infrastructure, but also for all the organizations the City has historically supported.

At the request of Council, staff has drafted goals, objectives, and tasks that respond to Council direction. Besides the guiding documents and master plans; and lessons learned from the 2019-2021 Council Goals, staff utilized the following paradigm in constructing the 2021-2023 Council Goals and will continue to utilize this paradigm as they work through each task with Council in the next two years.

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

The 2021-2023 Council Goals are divided into three categories, basic infrastructure, business investment and citizen engagement. The goals, objectives and tasks were guided by Council direction, the 2019-2021 Council goals, and two documents, Generation Casper: Comprehensive Plan (2017) and the State of Wyoming's ENDOW report called Transforming Wyoming (2018). When all are considered together and guidance from other City of Casper master plans, reports, and planning documents are used, there is a strong framework on which to build Casper's strategic plan.

City of Casper, Wyoming

Vision 1: Basic Infrastructure



The City of Casper is committed to maintaining infrastructure with proactive capital planning and investment strategies.

<p>Goal 1.1 Complete a needs assessment for up to 80 buildings and facilities.</p>	<p>Task 1.1.1 Budget 100,000 in the FY22 for a buildings needs assessment consultant (April 2021).</p> <p>Task 1.1.2 Develop scope of services, bid and select consultant by (June 2021).</p> <p>Task 1.1.3 Select a user/citizen/staff team to enhance assessments to that buildings and facilities better meet the needs of users (December 2021).</p> <p>Task 1.1.4 Determine Casper citizen priorities so that user input on buildings and facilities also meets Casper citizen expectations (December 2021).</p>	<p>Lead: Buildings and Structures</p> <p>Support: City Manager; City Attorney; Finance</p>
<p>Goal 1.2 Complete tangible steps toward securing a new police facility.</p>	<p>Task 1.2.1 Complete a review of available opportunities for a new police facility (September 2022).</p> <p>Task 1.2.2 Identify and select funding opportunities: Build Wyoming, Additional, dedicated, project specific tax, Optional One Percent Sales Tax, Other potential funding sources (September 2022).</p> <p>Task 1.2.3 Identify the most appropriate location or opportunity and complete the formal site selection process.</p> <p>Task 1.2.4 Secure location (April 2022).</p> <p>Task 1.2.5 Begin RFP process and select contractor (January 2022).</p> <p>Task 1.2.6 Commission and begin the design and engineering process (May 2022).</p>	<p>Lead: Police</p> <p>Support: City Manager; City Attorney; Finance</p>
<p>Goal 1.3 Develop plans to meet changing treated wastewater effluent discharge regulations and consider and implement funding options for long-term wastewater treatment plant upgrades.</p>	<p>Task 1.3.1 Keep up-to-date on and participate in Department of Environmental Quality (DEQ) efforts to develop and implement numeric nutrient criteria including Wyoming Nutrient Workgroup and the Legislative Process.</p> <p>Task 1.3.2 Utilize the Wastewater Treatment Plant Preliminary Facilities Plan (2017, Jacobs Engineering) to determine priorities and costs.</p> <p>Task 1.3.3 Consider and secure funding sources for long-term wastewater treatment plant upgrades to meet regulator changes.</p>	<p>Lead: Public Services</p> <p>Support: City Manager; City Attorney; Finance</p>
<p>Goal 1.4 Complete a critical review of the IMS Analysis Report and develop a list of street repair priority recommendations that will maintain or improve the overall condition score.</p>	<p>Task 1.4.1 Utilize community development housing priorities and public safety priorities to determine priority list.</p> <p>Task 1.4.2 Utilize list to prepare capital plan and investment strategies to determine Council's desired quality rating/condition.</p> <p>Task 1.4.3 Determine capital resource options (May 2022).</p>	<p>Lead: Public Services</p> <p>Support: City Manager; City Attorney; Community Development; Public Safety; Finance</p>

City of Casper, Wyoming

<p>Goal 1.5 Utilize the Stormwater Master Plan and the Stormwater Utility Implementation Plan to analyze stormwater priorities and develop a plan with recommendations and options for establishing a Stormwater Utility.</p>	<p>Task 1.5.1 Develop a timeframe with financial goals and a capital agenda (December 2022)</p>	<p>Lead: Public Services Support: City Manager; City Attorney; Finance</p>
<p>Goal 1.6 Complete a critical review of the master plan and the completed sites' monitoring reports to develop a strategy and timeline fo rcompletion of three identified sites of river restoration construction.</p>	<p>Task 1.6.1 Develop a budget based on available funding (January 2022). Task 1.6.2 Develop a project timeline for 2 projects (September 2022).</p>	<p>Lead: City Manager Support: Engineering; Finance</p>
<p>Goal 1.7 Complete a comprehensive assessment of the digital infrastructure in Casper that includes the national and international direction the industry is moving.</p>	<p>Task 1.7.1 Develop a plan for facilitating access to affordable and reliable digital infrastructure throughout Casper including recommendation for internal City digital connection to all facilities (December 2021). Task 1.7.2 Utilize State of Wyoming staff assigned to the issue, industry leaders, and selected community leaders in developing the plan (June 2022).</p>	<p>Lead: Support Services (Information Technology) Support: City Manager; City Attorney</p>
<p>Goal 1.8 Complete a broad-based study of all actions that could be undertaken to reduce the general fund investment amount required for specific recreation programs should general fund dollars be unavailable.</p>	<p>Task 1.8.1 Complete a detailed report of all FY21 funding sources and amounts for all Recreation programs (September 2021). Task 1.8.2 Compile a list of possible adverse reactions to recreation programs should funding be cut to certain levels for each program (October 2021). Task 1.8.3 Determine needed rate increases for each facility/program breakeven (October 2021). Task 1.8.4 Update business plans for each recreation program to include recommendations inline with pertinent discoveries (November 2021).</p>	<p>Lead: Parks & Recreation Support: City Managers Office; Finance</p>

City of Casper, Wyoming

Vision 2: Business Investment



The City is invested in making Casper the preferred location for business investment in the surrounding region.

<p>Goal 2.1 Facilitate business community growth and expansion that fosters diversity, partnerships, and entrepreneurship by supporting private employers in the creation of their development.</p>	<p>Task 2.1.1 Complete an assessment of potential development incentives Casper could offer with a report and recommendation to City Council (October 2022).</p>	<p>Lead: City Manager</p>
<p>Goal 2.2 Act as a unified, collaborative voice for all of the businesses that call Casper home.</p>	<p>Task 2.2.1 Develop a set of cooperative goals with Advance Casper, Visit Casper, Casper Area Chamber of Commerce, and Downtown Development Authority to increase business lift and attraction (December 2022). Task 2.2.2 Produce an annual <i>Casper Snapshot</i> that highlights Casper's income data; building permit data; sales, property, lodging and excise tax collections; employment rates; infrastructure improvements; public investment; and capital investment (July 2022).</p>	<p>Lead: Community Development Support: City Manager; Finance; Public Services</p>

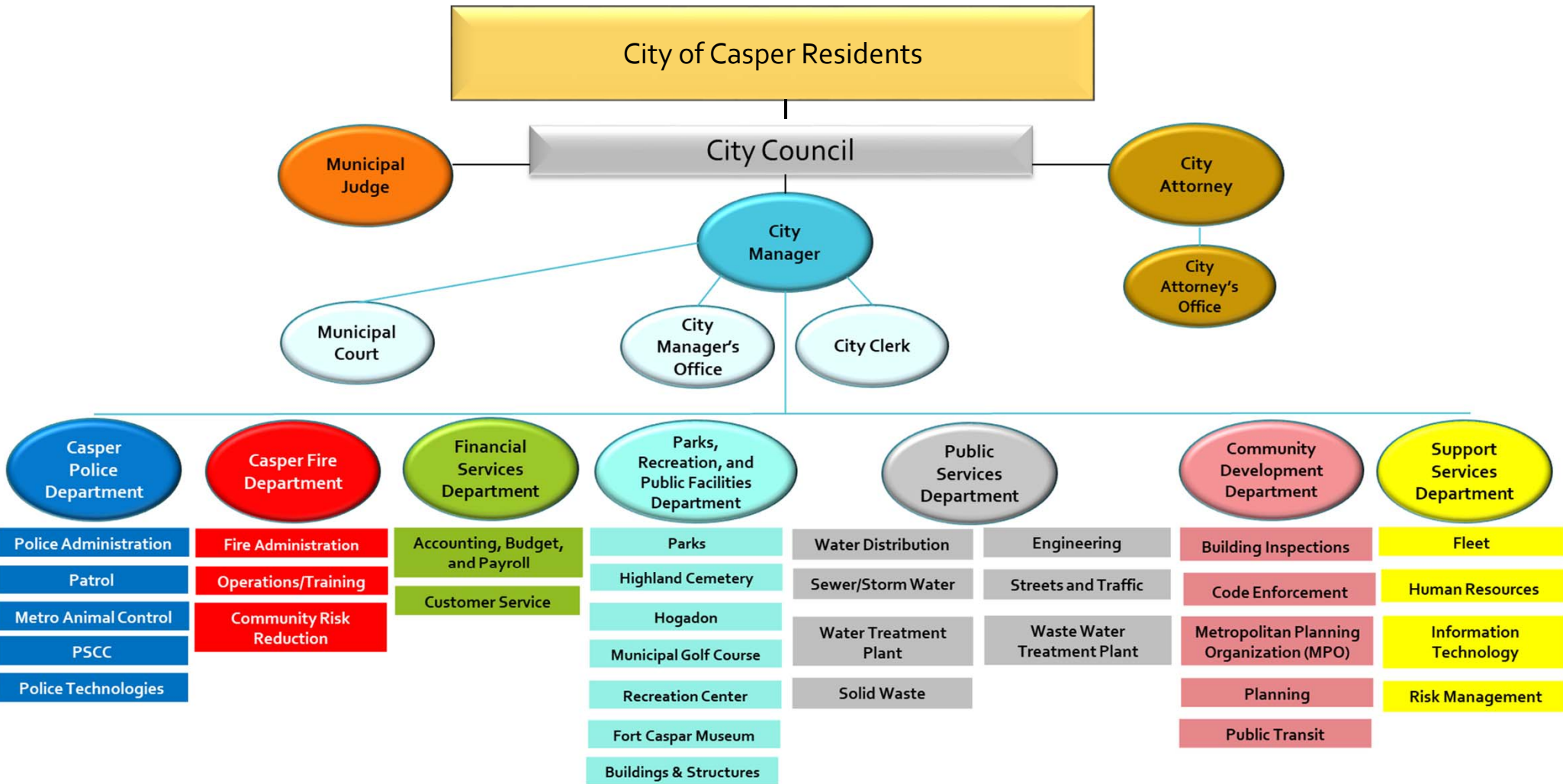
City of Casper, Wyoming

Vision 3: Citizen Engagement



The City is committed to increasing citizen opportunities for information about and engagement in City management and operations.

<p>Goal 3.1 Develop a plan for effective information distribution to all citizens that includes a formal informational style and a conversational style that builds a sense of community.</p>	<p>Task 3.1.1 Establish guidelines, formats, and schedules for formal and conversational information distribution that is consistent, dynamic, professional, friendly, and positive; messages should be outcome and vision based (April 2022).</p> <p>Task 3.1.2 Determine the audience including demographics and best information delivery methods(s) and styles for each message, issue and project (e.g., website, personal email/text, postcard mailing, neighborhood meeting, Facebook or other social media post, traditional media release, variable message sign board etc.)(March 2022).</p> <p>Task 3.1.3 Determine initial staffing needs for effective communications implementation for FY22 budget (February 2022).</p>	<p>Lead: City Manager</p>
<p>Goal 3.2 Assess implementation of technology solutions for gathering information and effectively communicating with citizens, voters, customers, and service users for FY23 budget.</p>	<p>Task 3.2.1 Research text and email service that could provide service information to utility customers and other City service applications (February 2022).</p> <p>Task 3.2.2 Establish systems of gathering data on citizens, voters, customers, and service users for the purpose of understanding their information method preferences and providing better customer service and information (March 2022).</p> <p>Task 3.2.3 Research investment in software for trolling social media outlets (March 2022).</p> <p>Task 3.2.4 Research to which social media archive software to subscribe so that a public records archive of all social media posts can be kept (January 2022).</p> <p>Task 3.2.5 Assess opportunities and benefits of expansion of Casper 311 (September 2021).</p>	<p>Lead: City Manager</p> <p>Support: Support Services (Information Technology)</p>
<p>Goal 3.3 Develop a plan for utilizing citizen input to benefit the City.</p>	<p>Task 3.3.1 Utilize ad hoc and limited-scope special committees with wide representation to gain valuable input on specific issues, as Council directs (January 2023).</p> <p>Task 3.3.2 Develop standards for committees such that they are providing expert information for Council consideration.</p> <p>Task 3.3.3 Establish process for neighborhood awareness of City projects that provides opportunities for citizen input as well as basic project status information using multiple methods of information distribution to address all demographics (January 2023)</p>	<p>Lead: City Clerk</p> <p>Support: City Manager; Engineering; Community Development; Support Services (Information Technology)</p>
<p>Goal 3.4 Explore opportunities to market Casper assets including partnering with other agencies (e.g. Advance Casper, Visit Casper) or contractor to meet marketing</p>	<p>(December 2021)</p>	<p>Lead: City Manager</p>



City Departments

The City of Casper is organized into the following departments:

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

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

City Manager Department

City Manager Department

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

Functions of the City Manager Department

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

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

City Clerk:

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

Key duties of the City Clerk include:

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

Municipal Court:

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

Key duties of the Municipal Court include:

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

River Management:

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

Key aspects of this function include:

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

City Attorney's Office

Organization of the City Attorney's Office

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

Mission Statement

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

Functions of the City Attorney's Office

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

Legal assistance to the Council consists principally of:

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

Legal assistance to the City organization consists of:

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

Municipal Court:

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

Community Development Department

Organization of the Community Development Department

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

Functions of the Community Development Department

- The Community Development Department guides and regulates the development, redevelopment and use of private property within the City of Casper, as well as, administering a number of federally funded programs.
- Planning administers the policies, programs and regulations that manage the housing, commercial, and industrial growth and development of the City. Its staff advises the City Manager, the Planning and Zoning Commission, and the City Council on matters affecting physical development within the City.
- 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 the City may receive through the U.S. Department of Housing and Urban Development (HUD).
- Metropolitan Planning Organization (MPO) provides the Casper Urban Area with a regional process for applying State and Federal Transportation Funds to transportation planning, including the area's roadway network and the provision of transit services.
- Casper Area Transit serves the transportation needs of the elderly, disabled, and low-income individuals who lack personal transportation, as well as those who wish to avail themselves of fixed route transit services. The transit operations budget is grant funded with various cost sharing ratios for different programs, including one-cent funds for capital and fleet projects.
- The Redevelopment Loan Fund accounts for the funding activity and debt service received by the City from the property developer of the Old Firehouse Project, and, in turn, paid by the City to the U.S. Housing and Urban Development (HUD) agency.
- The Revolving Land Fund accounts for the acquisition and resale of real property for redevelopment. Each year the full balance of the fund is budgeted to allow for land purchases.
- The Parking Fund was established to oversee regular maintenance of the downtown parking garage and public parking lot at 1st and Center Streets. Day-to-day operations and leases at both parking lots are managed by an external contractor.

Financial Services

Organization of the Financial Services Department

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

Functions of the Financial Services Department

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

Fire-EMS Department

Organization of the Fire-EMS Department

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

Function of the Fire-EMS Department

- The Fire-EMS (Emergency Medical Service) Department helps guarantee the City's public safety by continuing to evolve to meet new threats as they develop.
- All team members in the Fire-EMS Department are trained as firefighters and 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.)
 - Confined space rescue operations.
 - Open water rescue.
 - Swift water rescue.
 - Fire-related building inspections.
 - Traffic accident response.
 - Medical emergency response.
 - Emergency planning and coordination related to significant weather events.
 - Emergency planning involving terrorism and man-made disasters.
 - Evacuations and emergency management
 - Public safety training, including first aid classes and fire safety classes for both children and adults.
 - Any and all calls for service to assist citizens in need.

Parks, Recreation & Public Facilities

Organization of the Parks, Recreation & Public Facilities Department

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

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

Functions of the Parks, Recreation & Public Facilities Department

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

City of Casper, Wyoming

summer and other vacation camps for children on school break. Employees within the Recreation Center fund currently coordinate youth and adult recreation league sports programming including basketball, volleyball, softball, and kickball. However, future plans include creating a separate fund for Sports and Athletics, which will transfer this obligation from the Recreation Fund.

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

Police Department

Organization of the Police Department

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

Functions of the Police Department

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

Public Services Department

Organization of the Public Services Department

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

Functions of the Public Services Department

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

Support Services

Organization of the Support Services Department

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

Functions of the Support Services Department

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

Performance Metrics

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

Along with Strategic Goals, the performance metrics also reflect C.A.S.P.E.R. core values. A chart showing the C.A.S.P.E.R. core values is included.



COMMUNICATION

Having open and honest discussions in a respectful manner and being actively engaged in listening.



ACCOUNTABILITY

Achieving the work we've set out to do by accepting individual responsibility and treating everyone equitably.



STEWARDSHIP

Being responsible when planning and managing resources to ethically handle the public's assets.



PROFESSIONALISM

Providing excellent customer service in a courteous manner and developing ourselves with continuous training and education.



EFFICIENCY

Evaluating processes to establish and follow best practices, measuring service outputs, and collaborating between City operations.







RESPONSIVENESS

Responding to requests and concerns brought to our attention and promoting compassion, safety, and well-being of all people.

C.A.S.P.E.R. CORE VALUES

City of Casper, Wyoming

CITY MANAGER'S OFFICE

	Target	Baseline	2022
<p>Ensure completion of the Adopted Council Goals, as detailed in the Council Goals resolution.</p> <p> The City Council developed goals designed with objectives and specific tasks which would be their priorities over the 2 years of their term. This measurement tracks the completion of those goals with the target being 100%. Tracking of these goals is provided monthly and is reported in real time to the stakeholders.</p>	15	0	0
<p>Propose a Comprehensive Annual Municipal Budget, as per Wyoming State Statute 16-4-103 and 16-4-104.</p> <p> The City is required per Statute to adopt a budget. The City completes an annual fiscal year budget which sets the appropriation levels for the following fiscal year by the last council meeting in June. The fiscal year runs July to June.</p>	20-Jun-23	n/a	21-Jun-22
<p>Reduce the dollar value of delinquent fines (fines on delinquent payment plans) as tracked and managed by the Casper Municipal Court.</p> <p> The Casper Municipal Court arranges for payment plans to help citizens pay for fines. Active collections of these payment plans should reduce the payment plans which become delinquent. 2022 is the first measure of this performance metric.</p>	\$1,103,150	\$1,297,824	\$1,297,824
<p>Retain timely with City Clerk operations regarding records, licensure, and council meetings.</p> <p> There are 4 items which are tracked for this measure which include the number of council meeting agenda items that must be delayed or tabled due to missing or erroneous materials; number of records requests not handled within timeframes dictated by law and policy, number of license requests not issued or denied within timeframes dictated by law and policy and number of council meeting minutes not approved by Council within thirty-one days of the original meeting. All of these measures should be 0 and the combined total of these is the measure. 2022 is the first measure of this performance metric.</p>	0	0	0

City of Casper, Wyoming

CITY ATTORNEY'S OFFICE

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



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

Provide outreach and training to other departments on contract, employment, zoning law, and on criminal prosecution issues.	100%	10%	30%
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Continue our program of outreach from our office to other departments to improve communication and interaction between our office and other departments.

Improve response time to written requests for document review and legal opinions.	80%	0%	0%
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The City Attorney's Office not only supports services for the Municipal Court, but also provides legal review and information to departments on projects, contracts, and other questions or a legal nature. It is the goal of the City Attorney's Office to turn these questions promptly. This metric looks at the percentage of tasks completed by their deadline as different types of requests have very different turnaround times. For this metric, completion is when the answer, document edits, or document itself are provided to the department. As this metric was not previously tracked, baseline data is the same as 2021.










Create a cloud-based storage system for criminal and civil document storage, collaboration, and sharing purposes.	100%	0%	60%
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Cloud-based storage enables easy collaboration of information between different stakeholders. This project is being implemented in two phases with the first phase being the creation of electronic files for all criminal cases utilizing one-drive. The second phase is building a sharepoint site for civil documents.







City of Casper, Wyoming

COMMUNITY DEVELOPMENT

	Target	Baseline	2022
Increase the partnership with community service coordinators, Keep Casper Beautiful, and other organizations on area clean-ups.	6	6	6
 Facilitate an annual meeting with landlords and the general public about property maintenance; produce and publish five (5) public service announcements about spring cleanups, tree trimming, RV parking, snow removal, and weeds litter, and junk vehicles. Draft and implement an administrative fee on weed/litter abatements.			
Attend the American Association of Code Enforcement Officers Annual Education Conference, and annual Building Inspection Certification training.	100%	1	1
 Have the Code Enforcement Supervisor attend the Annual Education Conference and have all Building Inspectors receive certification. The purpose is to ensure all staff are adequately trained to do their job according to industry standards. The performance measure is based on the percent of how many staff are adequately trained.			
Achieve 160,000 passenger trips on both The LINK and the Assist Dial-A-Ride system.	160,000	120,000	120,000
 The Link and the Assist program are designed to provide public transportation throughout the City. The program has seen increased ridership and the program has been adjusted to accommodate the increase. Increased services should equate to increased ridership which is why this measure is important. This is an annual target.			
Price of a single ride for The Link does not exceed \$1.00	\$1.00	\$1.00	\$1.00
 In order to keep public transportation affordable, costs must be managed. Even with increased fuel costs and personnel costs, the goal is to manage these costs to it does not impact the cost to the public. This measure is reviewed annually.			
Door-to-door buses should not arrive early and should not arrive more than five minutes late.	95%	90%	90%
 Citizens count on the public transportation system to be at stops on a schedule. Unreliable transportation impacts Citizens work and appointment scheduling. The measurement is taken monthly so adjustments, if needed, can be implemented.			
Prioritize funding recommendation to the Capital Improvement Plan based on implementation of the Casper Area Comprehensive Land Use Plan, the Old Yellowstone District Master Plan, and the Long Range Transportation Plan, to include pursuing relevant grant opportunities.	100%	1	1
 Review of infrastructure plans develop priorities for improvements which can increase growth and sustainability within Casper. This measure is reviewed annually. Fund at least one (1) plan each year.			
Collaborate with local business, the DDA, and economic development entities on a list of cooperative business investment goals.	3	0	0
 Having the business community engaged is important to improving business within the City. The number of goals developed by this collaboration is the measure. The measure will be reviewed annually.			
Coordinate with Natrona County on Planning/Development occurring in the urban/rural interface.	4	0	0
 Quarterly meet with Natrona County to review long-term development planning. This measure will be reviewed annually.			
Support local programs that focus on affordable housing and access to services.	\$750,000	0	0
 Facilitate the distribution and use of HUD's Community Development Block Grant (CDBG) Funds, through the WCDA program, to complete two local redevelopment and social service projects over the next 2 years. The grants awarded total \$1,250,000. The target is % of reimbursements for the 2 programs each year. This measure will be reviewed monthly and reported annually.			






City of Casper, Wyoming

FINANCE

	Target	Baseline	2022
Provide departmental trainings for city groups.	2	1	1
 <p>The City upgraded their accounting system in 2019 and have been continuing to add additional capability to the current system. As each addition is implemented and as new processes are developed, training is needed to ensure the end users understand how to process transactions correctly. This is an annual measurement.</p>			
Complete the FY22 financial statement audit by the Statutory deadline of December 31, 2022.	100%	0%	0%
 <p>For the past 6 years, the annual audit has not been completed timely by state statute. The City did an RFP for audit firms in the Spring of 2022 for the FY22 audit with the required completion of December 31, 2022. The measurement is if this deadline is met. This is an annual measurement.</p>			
Provide financial transparency for Citizens, Council and City Staff.	100%	0%	0%
 <p>Develop and publish monthly reports on the financial operations of the City. The reports will be published to the City's website under the finance section. The reports will detail cash position; citywide balance sheet and statement of revenue and expenses; fund balance sheet and statement of revenue and expenses; budget to actual; sales tax and investment/other financial assets. The target for providing reports is the 20th of the month following the reporting period. The measurement will be annual.</p>			
Develop customer call standards.	100%	0%	0%
 <p>The customer service area recently added call center software which enables supervisors to monitor and report on customer service call volume and wait times. This reporting enables the customer service team to identify challenges and develop standards to address how to ensure excellent customer service at all times. The measurement is standard's development and implementation. The measurement will be annual.</p>			
Reconciliation of accounts receivable monthly.	95%	0%	25%
 <p>In the implementation of the accounts receivable module and subsequent implementation of court and permit integrated solutions, the reconciliation of accounts receivable to the general ledger has been problematic. Report development and implementation of a reconciliation process with the Accounts Receivable team and Finance is required to meet a monthly reconciliation target. The measurement will be annual.</p>			
Reduce delinquent utility accounts by 30%.	30%	0%	0%
 <p>During COVID, delinquent utility accounts were temporarily suspended for collection and shut off. In Spring of 2022, the City re-implemented the collection and shut off process and is currently actively working delinquent accounts to reduce the balances which are outstanding. While it is important to reduce the number of accounts, the measurement will be balances past due and considered delinquent. The measurement will be annual.</p>			

















City of Casper, Wyoming

FIRE - EMS

	Target	Baseline	2022
Prepare and recommend a stable and consistent annual operating budget to meet department needs reflective of anticipated call volumes and equipment usage.	100%	90%	100%
 <p>Trending a cost per call to forecast future budgets based off call volumes. Based on a 3-year trend, the cost per call is \$1,305.00.</p>			
Prepare and recommend an annual capitals budget with 5-year projections to forecast equipment replacements and future needs.	100%	80%	66%
 <ul style="list-style-type: none"> •Fleet equipment has historically been on 10-year 100,000-mile replacement cycle: Replacement cycles have fallen behind and are ranging from 12-15 years due to budgetary constraints and pandemic dynamics which has resulted in unreliable equipment and increased maintenance costs. •Safety equipment is also on a 10-year replacement cycle. Due to industry standards and personnel safety this must be maintained on strict cycles. •Technology is on a 5-year replacement cycle: Technology becomes obsolete after 5 years. •Facilities are on a 50-year replacement cycle. Four out of 5 stations have been replaced and will provide stable infrastructure for 50 plus years. Station 1 is 46 years old and in need of replacement due to maintenance costs and not meeting the current and future needs of the department. Estimated replacement cost in 2022 is \$12.5 million. 			
Maintain 4 min response times by evaluating response metrics so we are meeting a 4 min response time 90% of the time.	100%	125%	110%
 <p>Response metrics will guide the need to add additional stations and personnel to maintain adequate coverage and availability of resources to meet the needs of our community.</p>			
Significantly reduce overtime by executing proposed over hire model.	100%	95%	125%
 <ul style="list-style-type: none"> •Potential eliminate overtime by 80%. •Decrease employee burnout by significantly reducing hours worked and improving safety. •Increase the incentive to be able to staff revenue generating wildland deployments. 			
Provide effective, scalable growth, and adaptation to meet community needs.	100%	0%	0%
 <ul style="list-style-type: none"> •Evaluating alternative response models to manage workloads and more effectively meet the needs of our community could produce significant budget savings related to fuel costs and equipment wear and tear. •The introduction of a community emergency medical service response model may be an effective way to reduce call volume and mileage on expensive equipment by up to 30%. 			

City of Casper, Wyoming

PARKS, RECREATION AND PUBLIC FACILITIES

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





City of Casper, Wyoming

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

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

City of Casper, Wyoming

POLICE



	Target	Baseline	2022
Reduce number of collisions at the top ten accident locations.	Decrease	467	443
 <p>The police department has analyzed traffic accident locations and identified the top 10 locations for accidents. By adding traffic enforcement measures and additional patrols, the expectation is that the accidents at these locations will reduce by 5% year over year. This is an annual measurement with more frequent review.</p>			
Decrease the number of collisions in Casper.	Decrease	2272	2203
 <p>Auto collisions hurt citizens and damage property. Casper police are committed to employing various measures to reduce the amount of collisions in the City. These measures can be additional enforcement, public safety campaigns, inperson engagement with citizens, etc. The expectation is that the number collisions in Casper be reduced by 3% year over year. This is an annual measurement with more frequent review.</p>			
Reduce the 85th percentile speeds on selected streets to no more than five (5) miles per hour over the posted speed limits.	Maintain	85th	85th
 <p>An analysis of traffic patterns has identified selected streets where traffic speeds frequently exceed posted speed limits. Excessive speed puts the public in danger especially in neighborhoods where children play. By utilizing enforcement measures and additional patrols, speeds will be reduced to no more than five (5) miles per hour over the posted speed limits. This is an annual measurement with more frequent review.</p>			
Implement parking enforcement software and ticketing solution.	Increase	1426	1711
 <p>The department has not had an efficient parking enforcement solution. After researching several options, the solution was selected for its ease of use and integration into the City's financial system. As a companion technology to the parking enforcement solution, an automated license plate reader will be implemented concurrently. The new software will improve speed, efficiency, and accuracy in regards to parking enforcement solutions. As the new software and ticketing solution comes online, the expectation is an increase in parking enforcement revenue. This is an annual measurement with more frequent review.</p>			

City of Casper, Wyoming

PUBLIC SERVICES



STREETS/TRAFFIC

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



	Increase crack sealing from 85,000 linear feet per year to 120,000 linear feet per year.	120,000	85,000	85,000
	Increase patching from 50,000 square feet per year to 55,000 square feet per year.	55,000	50,000	50,000
	Increase paving from 120,000 square feet per year to 125,000 square feet per year.	125,000	120,000	120,000
	Increase number of alley's graded per year from 185 to 200.	200	185	185
	Increase pavement striping from 1,110,000 linear feet per year to 1,330,000 linear feet per year.	1,330,000	110,000	110,000
	Address 311 Work Order requests within 48-hours of receipt.	120,000	85,000	85,000
	Enhance the City website to educate and inform citizens of streets activities and operations.	100%	0%	0%
	Develop a plan to decrease energy consumption of City owned street lights by 5% by December 31, 2023.	100%	0%	0%

CASPER PUBLIC UTILITIES

Customer Service Initiative

	Develop a customer outreach program that benefits customers by providing understanding of services, programs, and events.	100%	0%	0%
	Develop method for determining customer satisfaction drivers and measuring and reporting satisfaction levels on a regular basis.	100%	0%	0%

Financial Viability

	Develop a business performance model for vetting and prioritizing business opportunities on the basis of criteria to be determined in alignment with the mission, vision, and values.	100%	0%	0%
	Identify additional revenue and cost savings opportunities that meet the criteria of the business performance model.	100%	0%	0%

City of Casper, Wyoming

Employee Leadership and Development



Create employee development program that serves to attract, retain, and develop necessary knowledge, skills, and attributes within the utility.

100%

0%

0%



Identify current and pending skills and resource gaps and develop succession plan to fill gaps.

100%

0%

0%

REFUSE COLLECTION

Increase efficiency in collection of residential and commercial solid waste.



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

Decrease

0%

0%



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

Maintain

0%

0%

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



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

Increase

0%

0%



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

Increase

0%

0%

BALEFILL

Maintain environmental compliance with regard to solid waste permitting.



Maintain the number of DEQ violations to zero.

0

0

0

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



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

Decrease

0

0



Increase compliance with construction companies complying with community litter free rules by 50% by June 30, 2023.

Increase

0

0



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






Increase

0

0

City of Casper, Wyoming

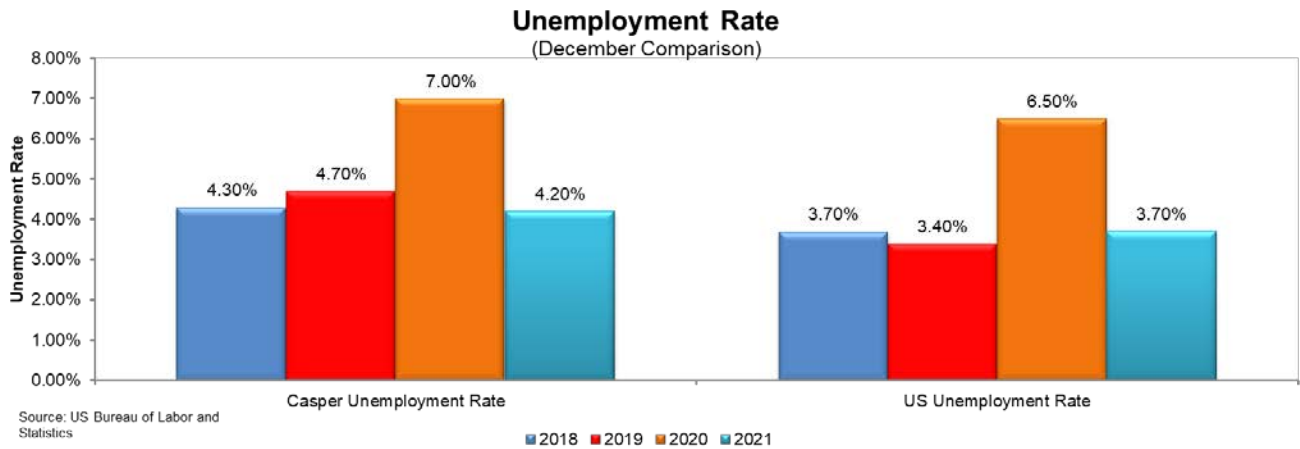
SUPPORT SERVICES

	Target	Baseline	2022
<p>Make a new wellness app available to all employees.</p>  <p>Mental health of the City employees is a priority for not only public safety employees but for all employees. The City's fire department suggested the Cordico wellness app and with the support of the City Council, the app is being provided to all employees in FY23. Awareness and usefulness of the Cordico app will be measured through quarterly employee surveys with the target being 100% of the employees surveyed having downloaded the app by the end of the fourth quarter of FY23.</p>	100%	0%	0%
<p>Develop a plan and potential funding sources for digital infrastructure.</p>  <p>Part of Council Goals is to develop a digital infrastructure for the community as well as the City. In order to develop this infrastructure, the funding for the project will need to be secured. Currently, a grant program has been identified as potentially available for this expense. The measure is to secure a contract with Mountain West Technologies who has offered a redundant network to City locations.</p>	100%	0%	0%
<p>Monitor fee for service model and implement customer service deliverables such as itemized invoice with services provided and status of repair.</p>  <p>In January of 2022, the Fleet Services internal services fund went to a fee for service model. The model billed departments for services which were performed for their department. The implementation of the process through the year identified additional processes which were needed for internal customers to understand what they were being billed for. This measure tracks the progress toward fully implementing this new process.</p>	100%	0%	0%
<p>Develop a safety program that will reduce musculoskeletal injuries by Spring FY23.</p>  <p>Musculoskeletal injuries not only harm employees but have a financial impact on workers compensation rates and absence from work. By implementing a safety program designed to reduce musculoskeletal injuries, the impact to the organization is healthy employees and lower costs. The measure is to get the program in place and have 10% of the employee population enroll in the program. It will take at least three years to reap any benefits with our workers compensation premiums.</p>	10%	0%	0%
<p>Hold and onsite benefit fair around the time of benefit open enrollment which is Fall FY23.</p>  <p>Increase understanding of available benefits provided to employees by the City which enables each employee to make good decisions for their family. The measure for this goal is the number of employees or family members who attend the benefit fair to be better informed of benefit enrollment decisions.</p>	50	0	0

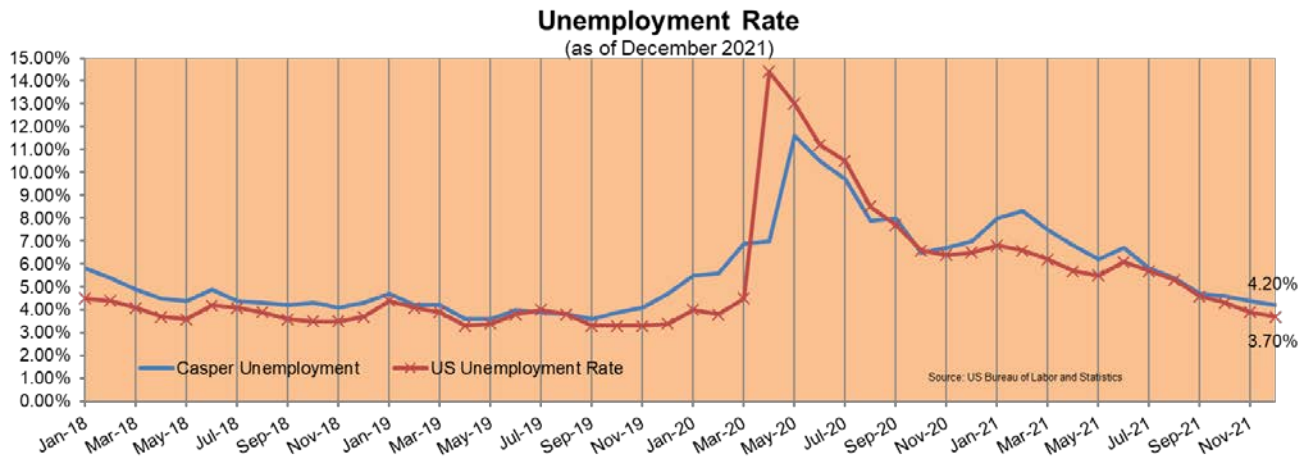
General Information



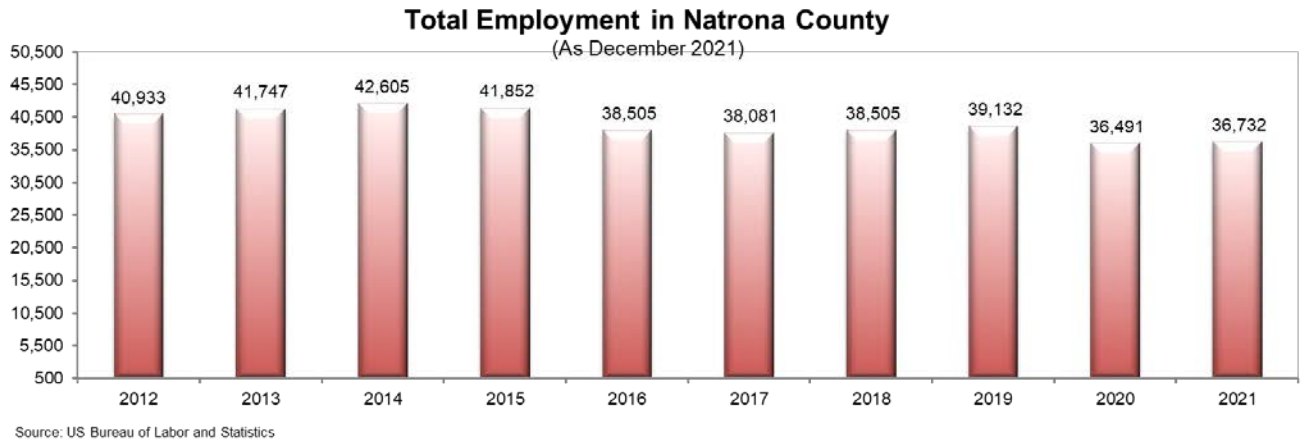
COMMUNITY ECONOMIC INDICATORS – JOBS



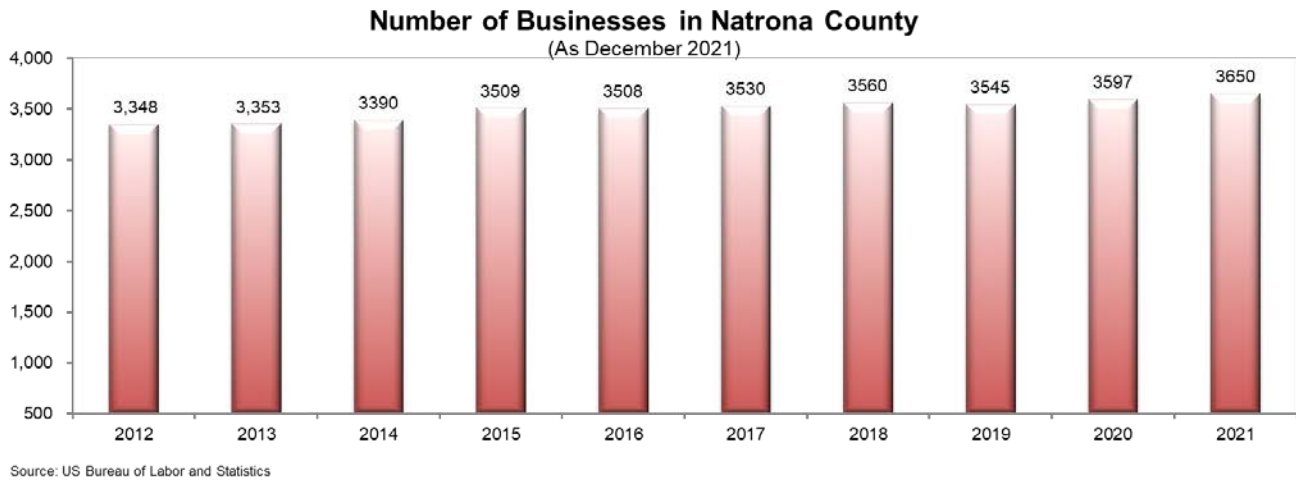
The unemployment rate in the Casper Metropolitan Statistical Area has normalized after the high unemployment seen during the COVID-19 pandemic which rivaled the 2016 unemployment rate (7.16%). The local unemployment rate is slightly higher than the United States unemployment rate by approximately .50%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



The unemployment rate as of December when compared to prior years shows an increase and indicates an employment decrease. Since January of 2018, unemployment has ranged from 11.6% at the height of the pandemic to 3.6% and has been trending lower as some sectors recover. The Casper employment participation rate is 65.84% which is greater than the United States participation rate of 61.7%. In the past 5 years, the average Casper employment participation rate has been around 67.42% while the United States participation rate has been 62.35%.

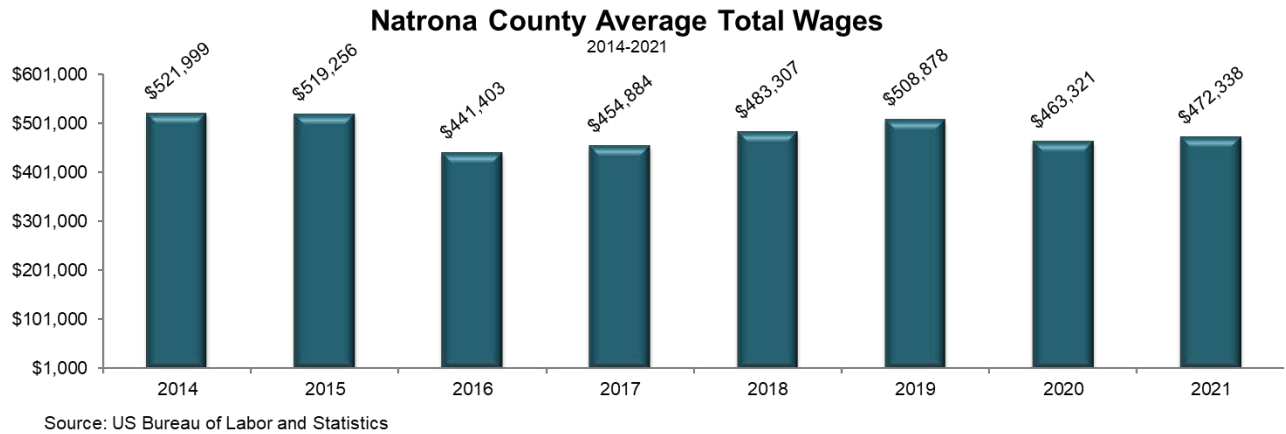


Total employment in Natrona County declined sharply during the 2020 pandemic and has been slightly increasing in 2021. With the energy industry outlook continuing to be uncertain, the total employment in Natrona County could be volatile.

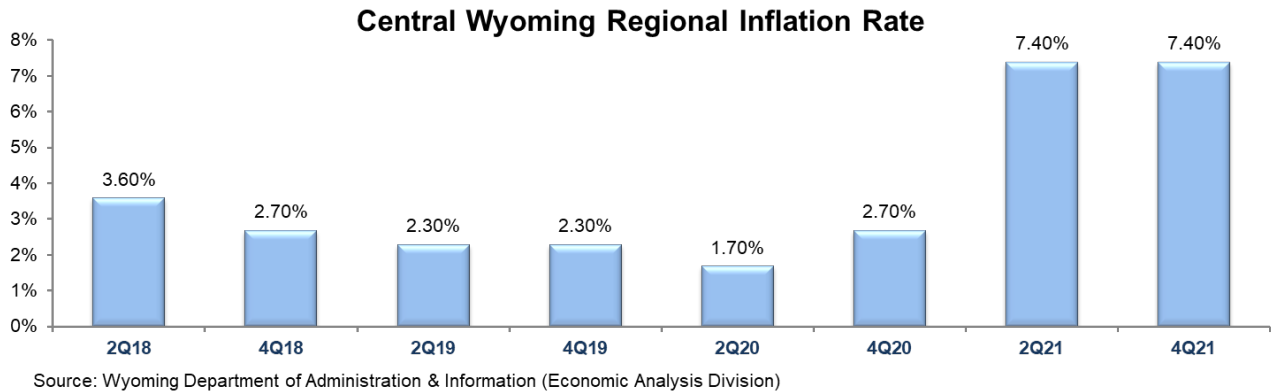


The growth in the number of businesses has increased over the past several years. Citizens may be launching start-up businesses after losing other employment.

COMMUNITY ECONOMIC INDICATORS – INCOME & INFLATION

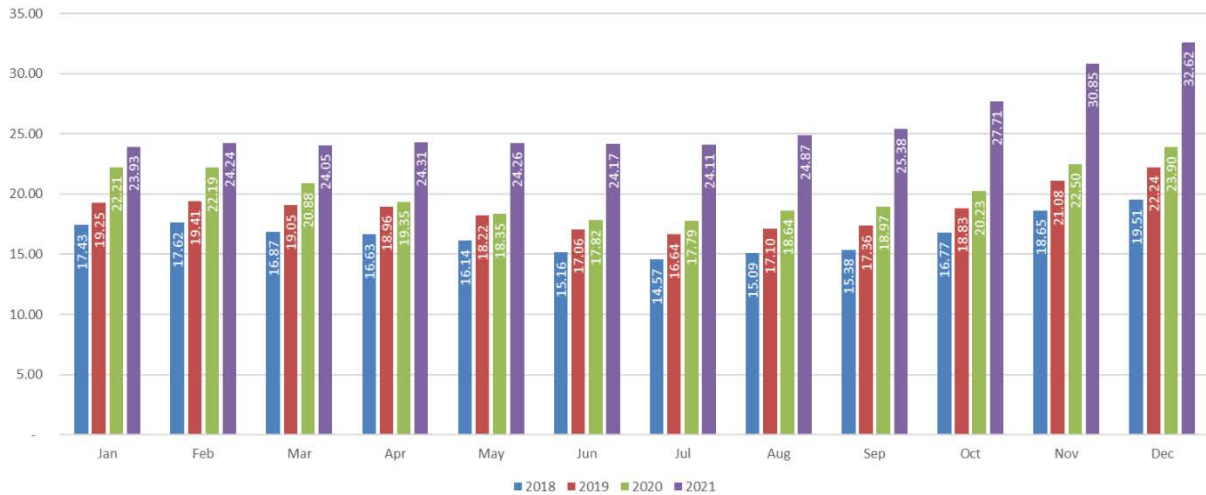


Average total wages in Natrona County were significantly impacted by the COVID 19 pandemic where average total wages decreased by 8.95% in 2020. A slow recovery (1.95%) was seen in 2021.



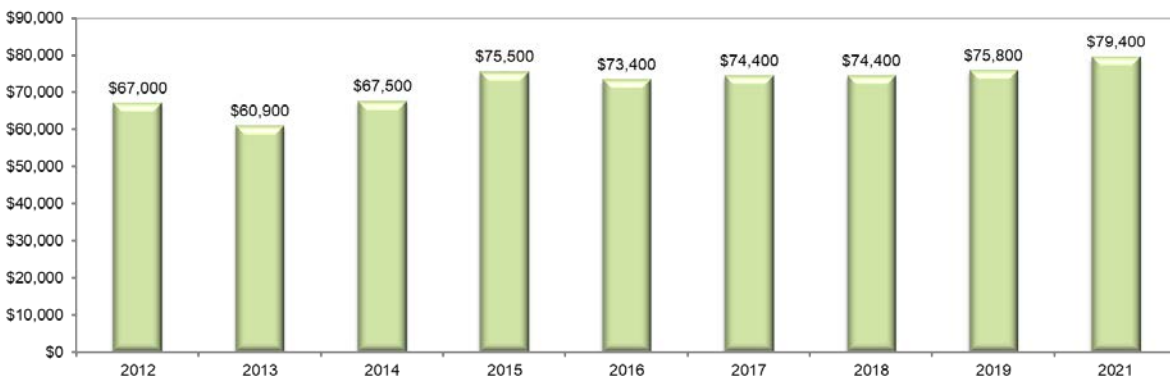
The Central Wyoming Regional inflation rate has increased significantly over the past year due to monetary policy employed during the COVID 19 pandemic. Prior to this world event, inflation was in decreasing as the economy was stabilized.

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



The consumer price index in the United States is up by 32.62% since January 2008. The rate of increase was slow through 2020 however has exploded in the latter part of 2021 due to the COVID 19 pandemic supply chain contractions. The index is in line with the significant inflation rates seen not just in the Central Wyoming region but throughout the United States.

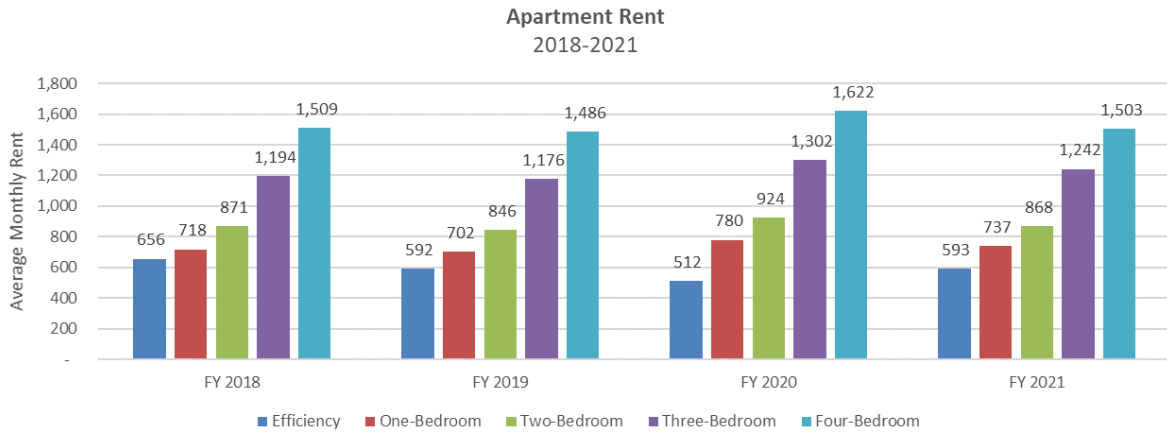
Estimated Median Family Income - Natrona County (2012-2021)



Source: US Department of Housing and Urban Development

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

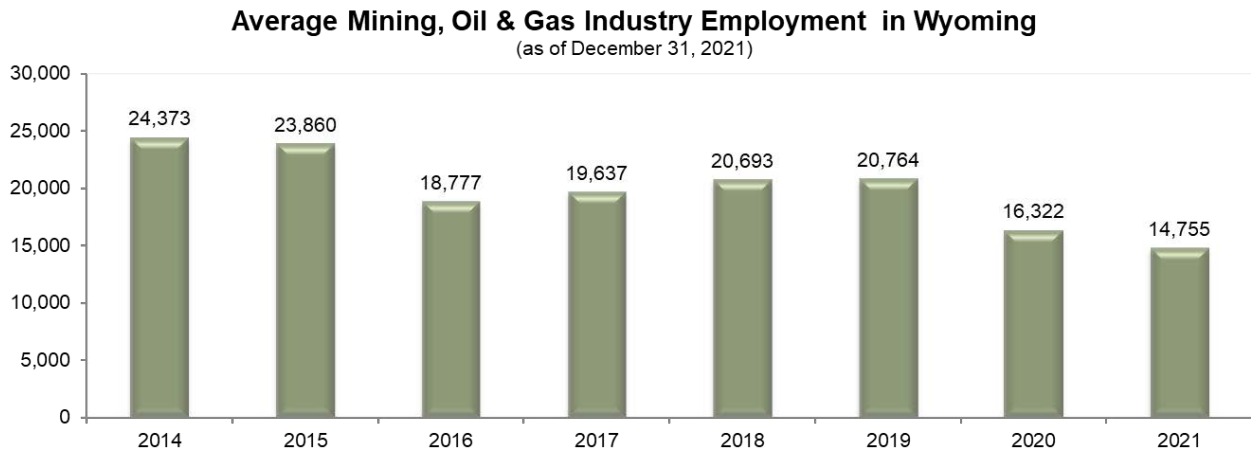
COMMUNITY ECONOMIC INDICATORS – HOUSING



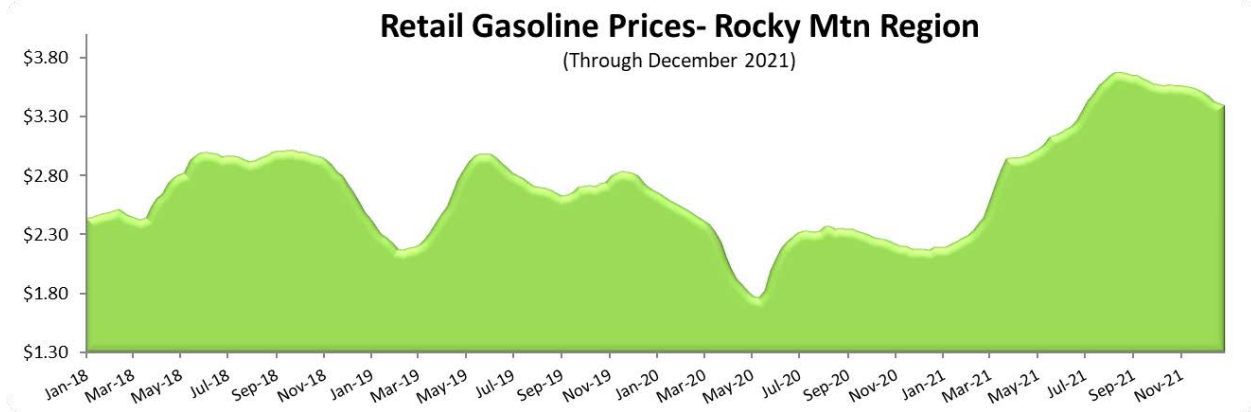
Source: Housing & Urban Development; Fair Market Rent Documentation System

The average apartment rent increased during the COVID 19 pandemic but was normalized to FY18 levels.

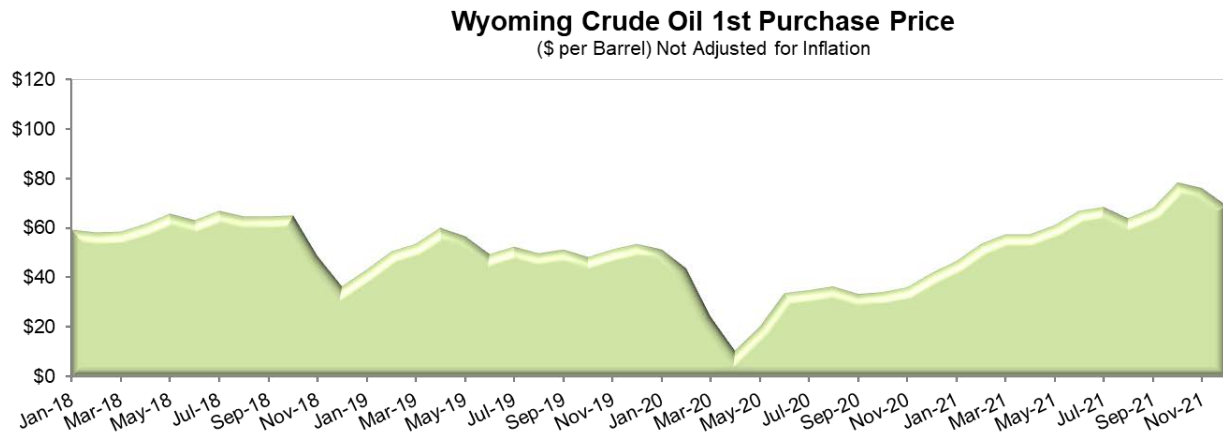
COMMUNITY ECONOMIC INDICATORS – ENERGY



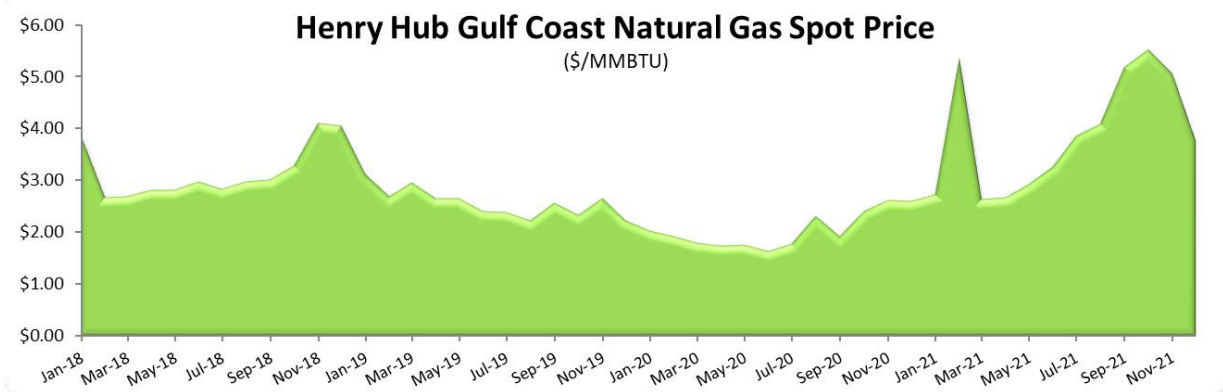
The energy industry has reduced employment in Wyoming by 21.39% in 2020 and by another 9.6% in 2021 losing a total of over 6,000 jobs on average in two years. This is a major factor in the performance of the state and area in other statistics such as sales tax receipts and home prices.



Retail gasoline prices in the Rocky Mountain Region tend to fluctuate. Prior to mid-2021, the levels are fairly flat, however, in late 2021, the prices increased dramatically and continue to have an upward trajectory.

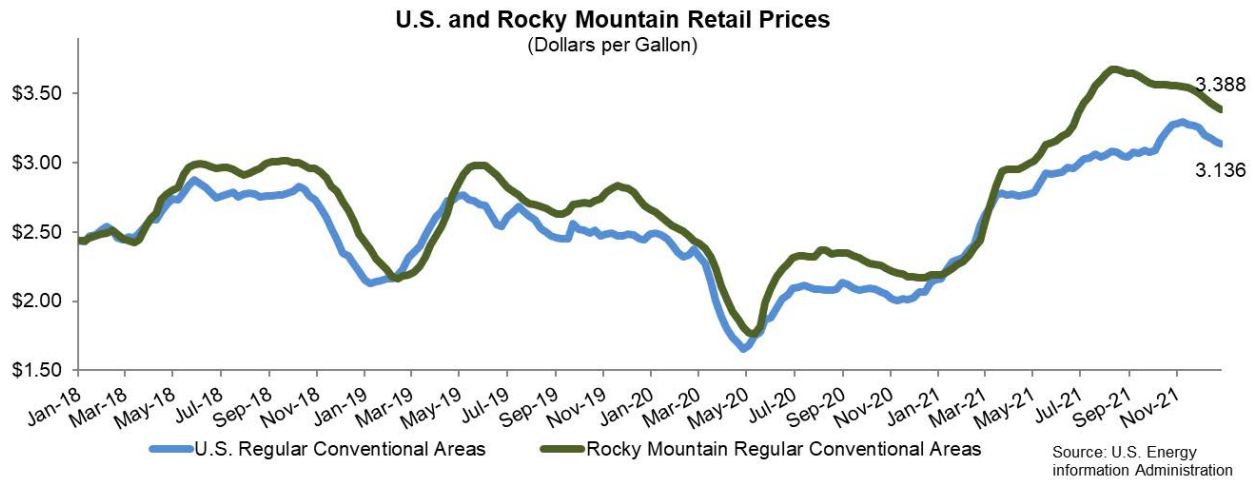


Crude oil first purchase price fluctuates but has steadily increased since mid-2020.

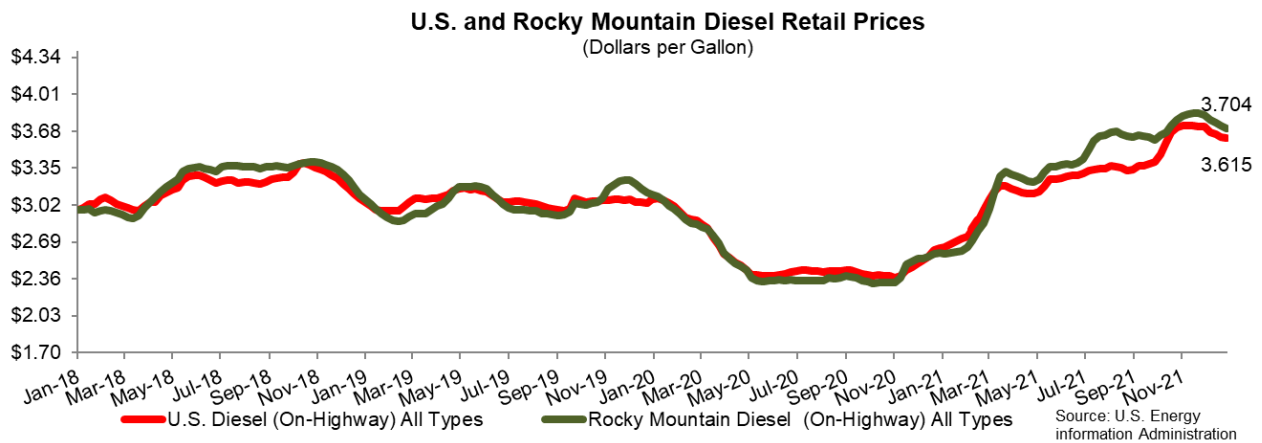


The Henry Hub Gulf Coast Natural Gas Spot Price shows a sharp spike in early 2021 with another sharp increase at the end of 2021.

City of Casper, Wyoming

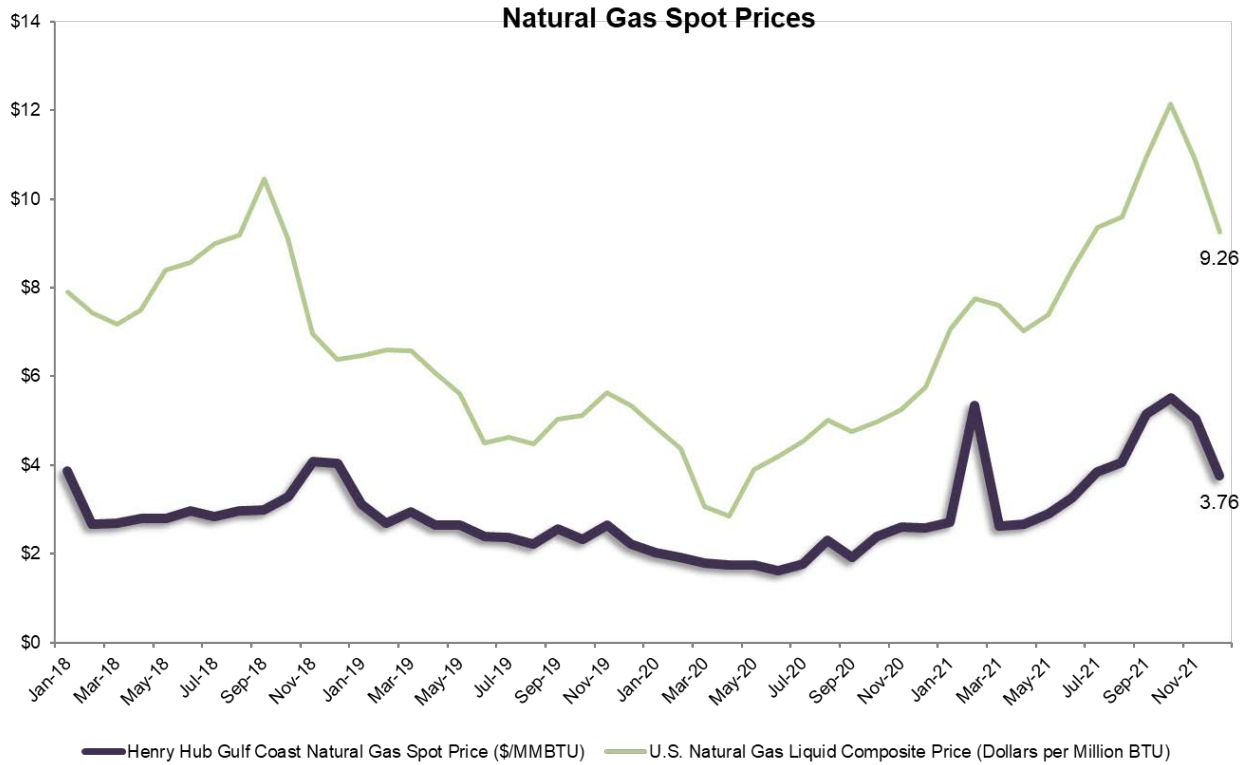


Gas prices in the Rocky Mountain region are higher than the National average and are considerably higher than they were 4 years ago.



Diesel prices in the Rocky Mountain region tend to run parallel to the National average, and are also higher than they were 4 years ago.

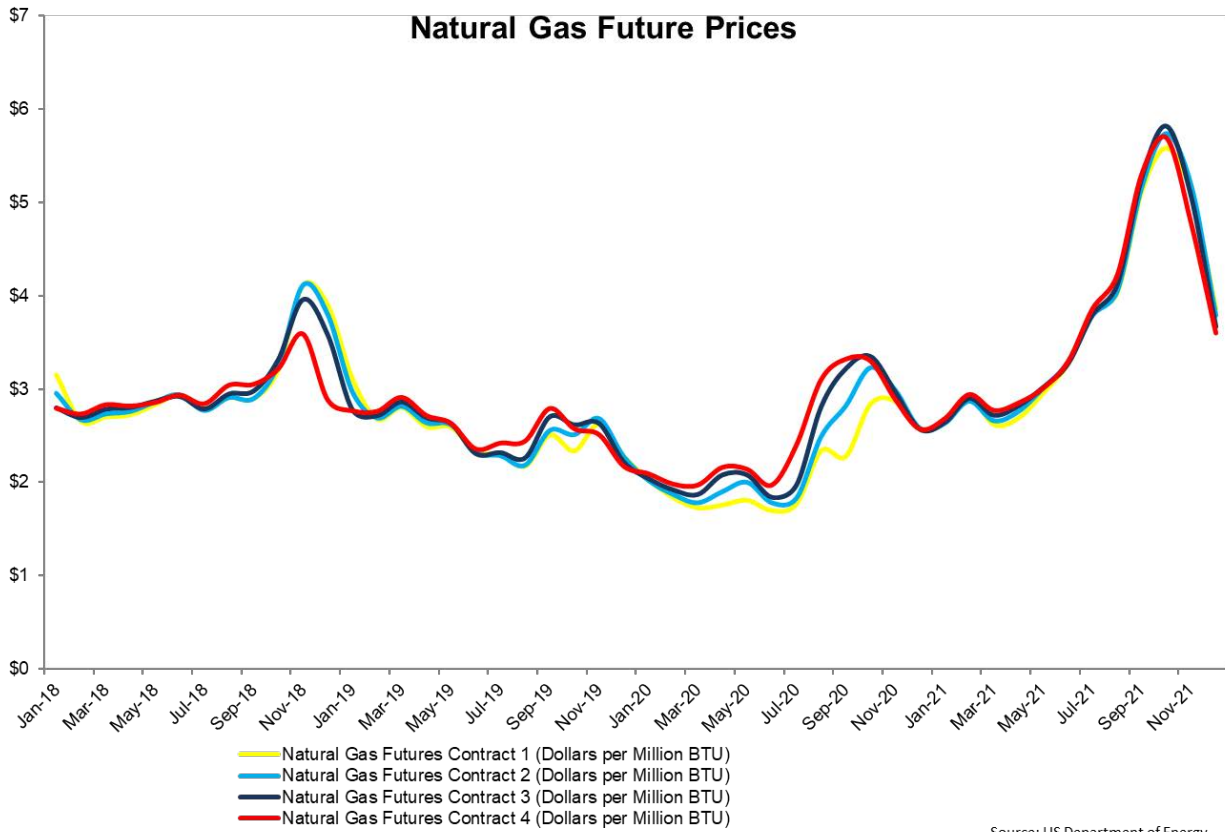
City of Casper, Wyoming



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

Natural gas spot prices fluctuate monthly and have been falling after reaching highs earlier in 2021.

City of Casper, Wyoming



Source: US Department of Energy

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

Budget Process and Financial Policies



Budgeting Process and Policies

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

Basis of Budgeting for Each Fund Type

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

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

Definition of Balanced Budget

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

Beginning of the Budget Creation Process

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

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

Further Description of Budget Creation Process

The City of Casper Budget process is an extended process that integrates strategic planning, long-term capital planning, short term departmental goal creation, performance review, personnel costs, and operating budgets. Many of these steps, such as capital planning, have dedicated software systems and result in the creation of discrete published documents. The FY 2023 budget integrates the current fiscal year from these longer term plans.

City of Casper, Wyoming

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

The steps in the process are as follows:

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

Process for Amending Budget

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

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

Other documents and plans used or incorporated in the budget process

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

A few key examples of such plans are:

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

City of Casper, Wyoming

Key revenue reports and projections including:

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

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

City of Casper, Wyoming

City of Casper FY 2023 Budget Preparation Calendar

November 15	Capital Improvement Plan process begins, includes capital projects and capital equipment for next five (5) years
November 29	Position requests to Department Heads
December 6 & 8	Capital Budget Class, Instructions to departments and other classes – Instructor Pete
December 14	Council Work Session Topic – Utility Rate Model Review
December 27	Position requests to HR
January 3-31	City Manager/Department Head discussions on requested staffing level changes
January 21	Capital Improvement Plan requests due to Finance
February 1-28	Department operating budgets entered into system
February 1-11	Capital Review (City Manager, Department Heads, Division Supervisors, Finance)
February 21-25	Capital Review (City Manager, Analyst, Finance)
March 8th	Council Work Session – Capital Budget Review
March 28- April 11	Budget review (City Manager, Department Heads, Division Supervisors, Finance)
May 10th	Tentative budget to Council (to be published in the Minutes)
May 31st	Council Budget Review Work Session
June 7th	Summary of Proposed Budget Submitted to Council (published in minutes)
June 21st	Set Public Hearing Date of June 21st 2022 for City Budget Public Hearing on FY23 Budget Adoption/Action on Resolution /Publication



City of Casper Financial Policies and Procedures

Overview

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

Investment Policy

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

Fund Reserve Policy

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

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

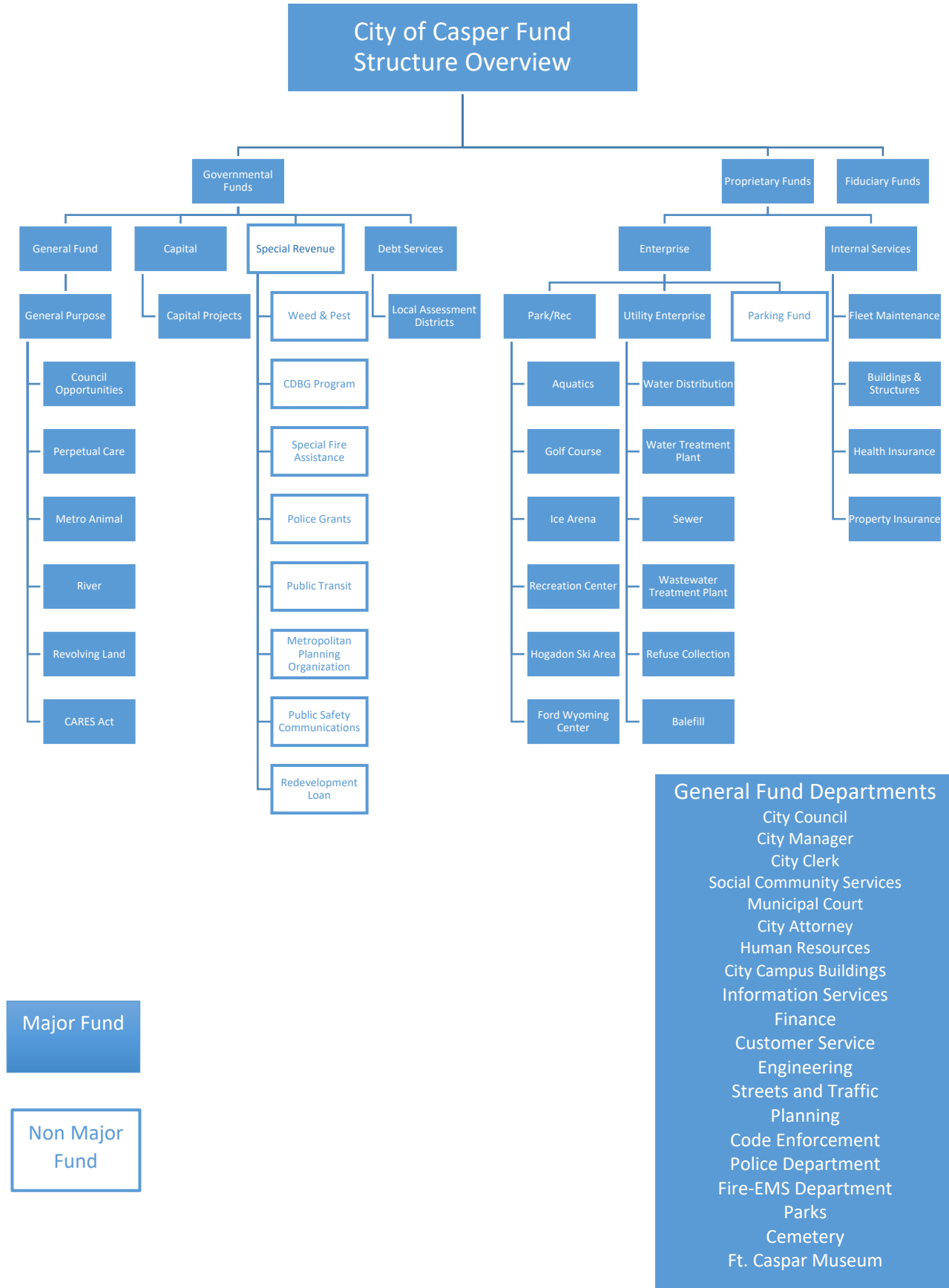
Debt Policy

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

Citywide Summary



City of Casper, Wyoming



Major Funds

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

General Fund

- Opportunities
- Perpetual Care
- Metro Animal
- River
- Revolving Land
- CARES Act

Parks/Rec Enterprise

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

Utility Enterprise

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

Solid Waste

- Refuse Collection
- Balefill

Internal Services

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

All other funds are reported individually.

Major Governmental Funds

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

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

Major Enterprise Funds

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

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

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

Major Internal Service Funds

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

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

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

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

Citywide Budget

Citywide Budget Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$155,865,571)	(\$142,559,498)	(\$140,494,525)	(\$159,995,993)	12%
Local Taxes	(\$20,333,530)	(\$21,088,478)	(\$21,128,478)	(\$23,044,395)	9%
Licences and Permits	(\$6,142,275)	(\$6,087,900)	(\$6,069,645)	(\$5,850,236)	-4%
Intergovernmental	(\$59,669,957)	(\$50,292,774)	(\$45,996,672)	(\$57,715,153)	15%
Goods and Svcs Rev	(\$32,566,236)	(\$31,658,482)	(\$31,492,837)	(\$32,371,986)	2%
Fines and Forfeits	(\$1,578,983)	(\$1,040,000)	(\$1,000,150)	(\$1,285,000)	24%
Misc Revenue	(\$5,170,265)	(\$5,520,998)	(\$5,755,257)	(\$6,881,494)	25%
Utility Revenue	(\$14,965,825)	(\$15,275,439)	(\$17,617,997)	(\$19,092,300)	25%
Other Sources	(\$15,438,501)	(\$11,595,428)	(\$11,433,490)	(\$13,755,429)	19%
Application of Cash	\$0	\$0	\$0	\$0	0%
Expense	\$134,570,239	\$189,333,823	\$174,667,622	\$165,930,287	-12%
Personnel Services	\$50,273,782	\$54,852,534	\$54,811,438	\$55,932,306	2%
Materials & Supplies	\$17,448,042	\$20,426,230	\$20,270,153	\$21,142,163	4%
Contractual Services	\$16,268,351	\$20,440,543	\$19,992,920	\$19,604,810	-4%
Capital Outlay	\$24,366,530	\$67,172,342	\$53,057,920	\$41,217,762	-39%
Depreciation / Amort	\$18,873	\$0	\$0	\$0	0%
Debt Service	\$472,106	\$3,010,625	\$3,011,878	\$2,361,624	-22%
Transfers Out	\$15,286,985	\$10,870,684	\$10,985,684	\$12,535,086	15%
Other Costs	\$4,882,021	\$5,815,710	\$5,834,637	\$6,249,036	7%
Utility Expense	\$5,512,719	\$6,725,689	\$6,692,812	\$6,887,500	2%
Health Fund Misc	\$29,298	\$10,000	\$10,000	\$0	-100%
Tax Expense	\$11,530	\$9,466	\$180	\$0	-100%
Net Decrease (Increase)	(\$21,295,333)	\$46,774,326	\$34,173,098	\$5,934,294	-87%

There were no changes to the budget between the proposed budget and adopted budget.

City of Casper, Wyoming

Fund Balances

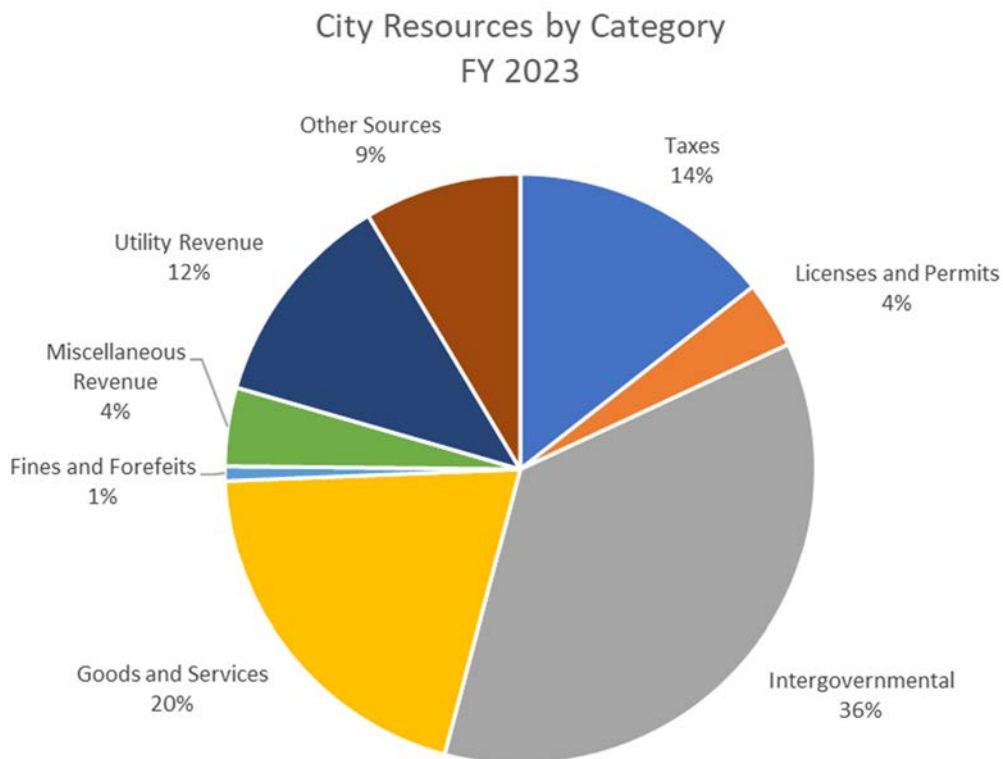
Fund	Projected Fund Balance/ Uncommitted Net Position 6/30/2022	FY 2023 Budget		Projected Fund Balance/ Uncommitted Net Position 6/30/2023
		Revenue	Spending	
Governmental Funds				
General Fund	25,103,149	51,926,377	51,926,377	25,103,149
Opportunities Fund	6,686,519	99,132	1,189,512	5,596,139
Perpetual Care	29,167,511	340,669	330,736	29,177,444
Debt Service (LAD & FIRE A)	848,096	108,788	124,912	831,972
Metro Animal	908,883	1,476,303	1,647,955	737,231
River	621,081	6,977,762	6,873,510	725,333
CARES	12,286,760	-	-	12,286,760
Weed & Pest	925,488	802,897	725,615	1,002,770
CDBG Program	-	-	-	-
Special fire Assistance	-	310,911	310,911	-
Revolving Land	825,454	1,730,849	690,150	1,866,153
Police Grants	-	222,509	222,509	-
Public Transit	-	3,258,798	3,258,798	-
Metropolitan Planning	-	1,439,416	1,439,416	-
Public Safety Communications	737,705	2,933,431	2,824,562	846,574
Redevelopment Loan Fund	45,238	63,157	63,157	45,238
Capital Projects	42,098,049	23,229,487	26,625,600	38,701,936
Enterprise Funds				
Water Distribution	18,388,818	15,285,221	16,694,218	16,979,821
Water Treatment Plan Ops	-	3,830,789	3,830,789	-
Sewer Fund	7,430,074	6,942,876	8,044,584	6,328,366
Wastewater Treatment	12,505,239	6,993,641	7,438,806	12,060,074
Refuse Collection	3,531,776	10,056,082	9,720,097	3,867,761
Balefill	13,484,421	8,349,686	8,161,755	13,672,352
Aquatics	15,066	1,224,376	1,224,376	15,066
Golf Course	580,285	958,000	1,070,907	467,378
Ice Arena	-	595,453	595,453	-
Recreation Center	-	1,217,324	1,217,324	-
Hogadon	241,950	1,015,949	1,015,949	241,950
Ford Wyoming Center	321,606	992,219	992,219	321,606
Parking Fund	164,818	16,977	48,729	133,066
Internal Service Funds				
Fleet Maintenance	243,377	3,417,927	3,417,927	243,377
Buildings and Structures	377,537	1,541,399	1,541,399	377,537
Health Insurance	3,512,372	25,576	417,324	3,120,624
Property Insurance	502,365	2,612,012	2,244,711	869,666
Total City Budget	\$ 181,553,637	\$ 159,995,993	\$ 165,930,287	\$ 175,619,343

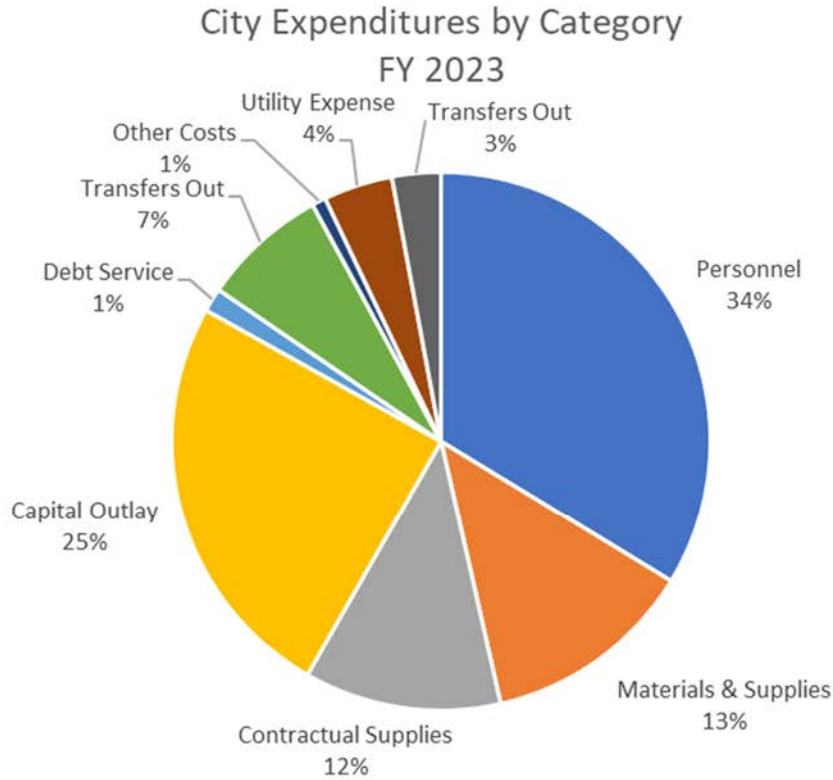
City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	%
All Revenue, By Fund	(\$155,865,571)	(\$142,559,498)	(\$140,494,525)	(\$159,995,993)	12%
General Fund	(\$49,758,914)	(\$49,527,902)	(\$49,381,939)	(\$51,926,377)	5%
Opportunities Fund	(\$28,764)	(\$23,281)	(\$23,281)	(\$99,132)	326%
Perpetual Care Fund	(\$576,559)	(\$606,292)	(\$607,992)	(\$340,669)	-44%
Local Assessment District Fund	(\$5,037)	(\$18,837)	(\$18,837)	(\$108,788)	478%
Metro Animal Fund	(\$1,493,194)	(\$1,397,641)	(\$1,397,641)	(\$1,476,303)	6%
River Fund	(\$531,944)	(\$975,585)	(\$841,640)	(\$6,977,762)	615%
CARES Act Funding	(\$13,142,102)	(\$203,700)	(\$200,000)	\$0	-100%
Weed & Pest Fund	(\$663,591)	(\$614,296)	(\$653,400)	(\$802,897)	31%
CDBG Program Fund	\$0	\$0	\$0	\$0	0%
Special Fire Assistance Fund	(\$98,438)	(\$75,000)	(\$75,000)	(\$310,911)	315%
Revolving Land Fund	(\$20,822)	(\$608,062)	(\$608,062)	(\$1,730,849)	185%
Police Grants Fund	(\$205,156)	(\$410,195)	(\$410,195)	(\$222,509)	-46%
Public Transit Fund	(\$2,095,565)	(\$3,031,375)	(\$884,955)	(\$3,258,798)	8%
Metropolitan Planning	(\$943,970)	(\$1,310,248)	(\$1,310,248)	(\$1,439,416)	10%
Public Safety Communications	(\$2,560,829)	(\$2,859,779)	(\$2,859,779)	(\$2,933,431)	3%
Redevelopment Loan Fund	(\$19,871)	(\$60,000)	(\$60,000)	(\$63,157)	5%
Capital Projects Fund	(\$23,499,734)	(\$18,455,039)	(\$18,489,039)	(\$23,229,487)	26%
Water Distribution Fund	(\$15,676,940)	(\$15,244,752)	(\$15,244,752)	(\$15,285,221)	0%
Water Treatment Plant Ops Fund	(\$3,824,223)	(\$3,480,989)	(\$3,480,989)	(\$3,830,789)	10%
Sewer Fund	(\$7,069,505)	(\$7,000,966)	(\$7,000,966)	(\$6,942,876)	-1%
Wastewater Treatment Plant	(\$6,113,485)	(\$7,008,143)	(\$7,008,143)	(\$6,993,641)	0%
Refuse Collection Fund	(\$7,708,482)	(\$7,532,836)	(\$9,136,761)	(\$10,056,082)	33%
Balefill Fund	(\$7,115,584)	(\$9,570,843)	(\$8,229,517)	(\$8,349,686)	-13%
Aquatics Fund	(\$956,434)	(\$1,118,757)	(\$1,021,157)	(\$1,224,376)	9%
Golf Course Fund	(\$1,061,680)	(\$888,037)	(\$908,037)	(\$958,000)	8%
Ice Arena Fund	(\$459,265)	(\$560,885)	(\$579,933)	(\$595,453)	6%
Recreation Center Fund	(\$1,341,927)	(\$1,498,970)	(\$1,425,880)	(\$1,217,324)	-19%
Hogadon Fund	(\$940,104)	(\$967,504)	(\$949,298)	(\$1,015,949)	5%
Ford Wyoming Center Fund	(\$1,055,689)	(\$998,910)	(\$966,310)	(\$992,219)	-1%
Parking Fund	(\$20,477)	(\$20,118)	(\$20,118)	(\$16,977)	-16%
Fleet Maintenance Fund	(\$3,687,018)	(\$3,197,988)	(\$3,408,088)	(\$3,417,927)	7%
Buildings and Structures Fund	(\$1,076,368)	(\$1,211,688)	(\$1,211,688)	(\$1,541,399)	27%
Health Insurance Fund	(\$38,124)	(\$4,414)	(\$4,414)	(\$25,576)	479%
Property Insurance Fund	(\$2,075,776)	(\$2,076,466)	(\$2,076,466)	(\$2,612,012)	26%

All Funds Revenue and Expenditure Summary

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





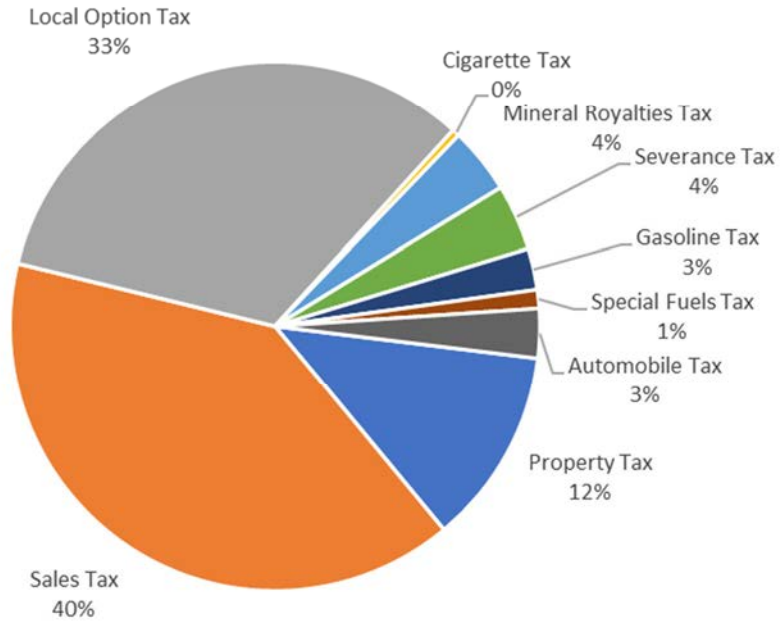
All Funds Revenue Summary

Taxes

Taxes are budgeted as local taxes which include the local option taxes as well as property tax. Sales taxes and other State tax revenues are budgeted in intergovernmental. The City expects to receive \$51,229,633 in tax revenues. This is an increase over FY22 due to increased property values and inflation impacting prices of goods.

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

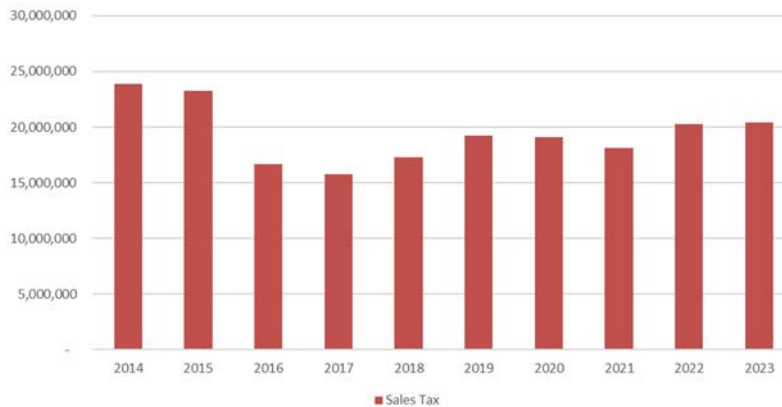
City of Casper Tax Sources
FY 2023



Sales Tax

It is estimated the City will receive \$20,402,721 in FY2023 for the General Sales Tax. The General Sales Tax is forecasted to increase due to the inflated costs of goods. As inflation increases the amount of goods decreases however, due to the increase in the cost per item, the expectation is that sales taxes will remain high.

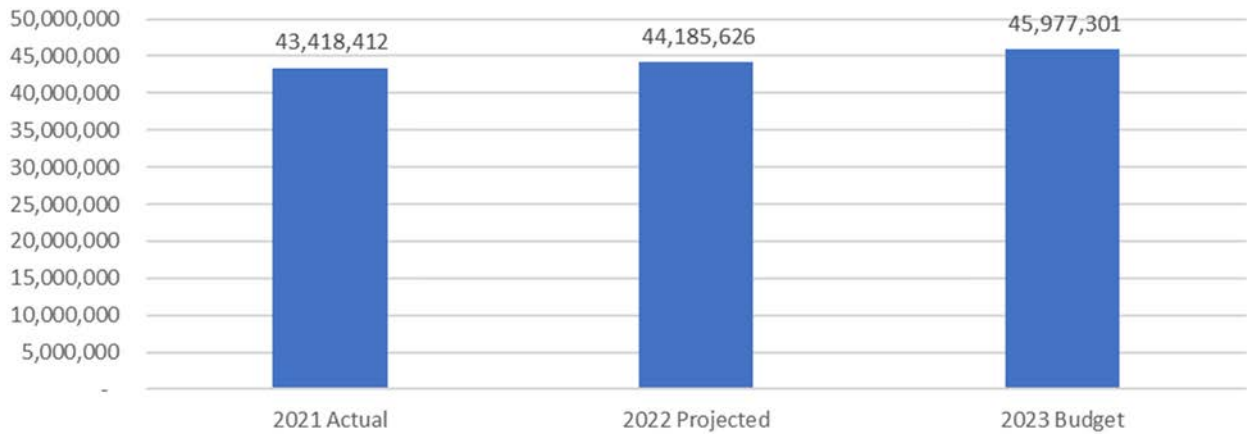
City of Casper
History of Sales Tax FY 2014 to FY 2023



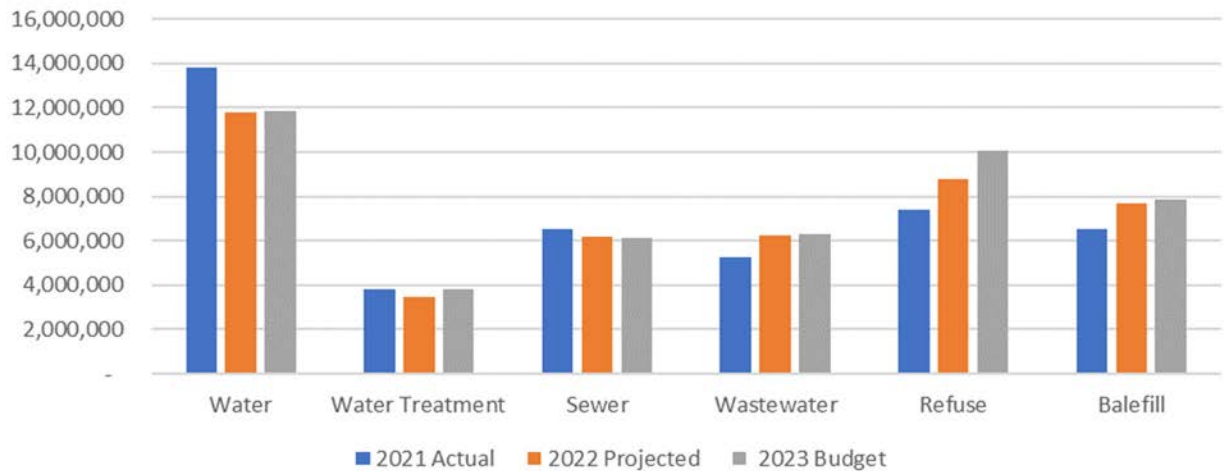
Charges for Services – Utility Enterprises

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 (6) largest sources of user charges, totaling \$45,977,301 in revenue for the City. These utility operations have traditionally achieved full cost recovery of both operations costs and capital costs through user fees. As capital intensive operations, these utilities must generate significant surpluses from operations to pay for necessary capital investments.

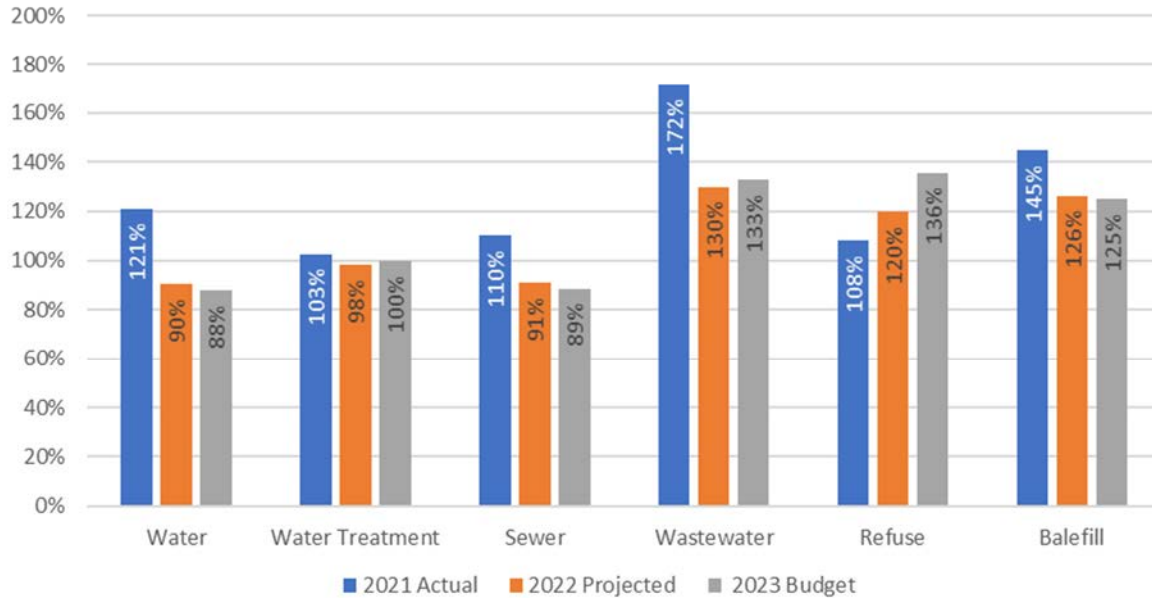
Utility Enterprise Charges for Service - All Utility Operations



Utility Enterprise Charges for Service



Percentage of Operational Expenses Covered by User Charges
Utility Operations
(excluding capital activity)

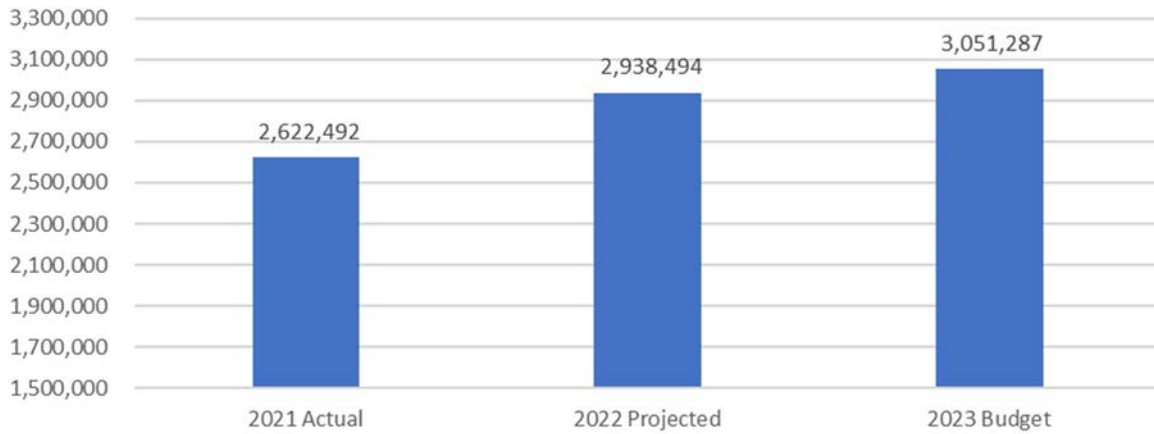


The only exception to these operations being financially independent enterprises is when a policy determination is made to supplement investments in capital through one-time monies or dedicated capital revenue sources. This helps avoid these investments being paid for through debt and bonds. This has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

Charges for Services – Leisure Enterprises

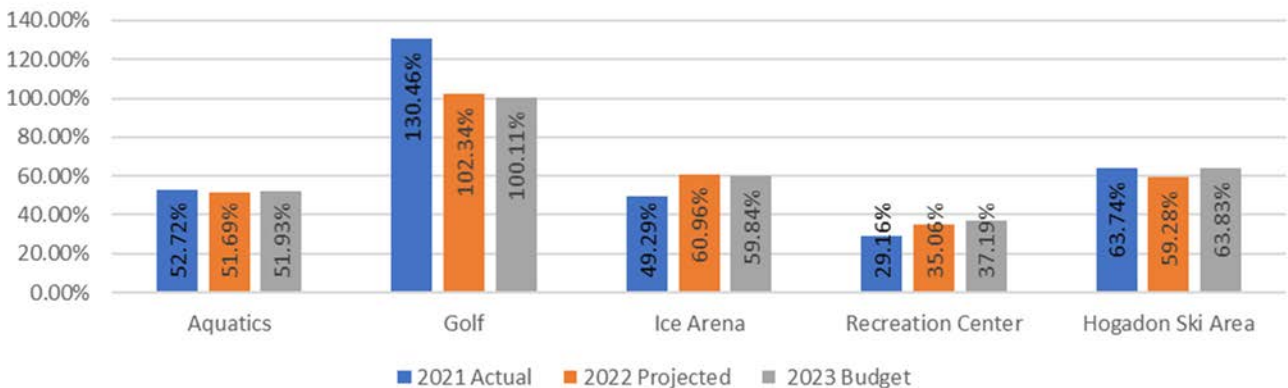
Leisure Service user charges include revenues from the Casper Municipal Golf Course, Casper Recreation Center, Hogadon Ski Area, Casper Family Aquatics Center and other pools, and the Casper Ice Arena. These Leisure Service enterprises are projected to generate \$3,051,287 in user charges and fees in FY 2023.

Leisure Enterprises Charges for Services



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

Percentage of Operation Expenses Covered by User Charges Leisure Services Operations (excluding capital)



City of Casper, Wyoming

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 very low interest rates experienced in the past several years, interest earnings for the Perpetual Care Operations Trust are only able to fund a small percentage of the operating transfers. FY 2023 is starting to see these interest rates rising.

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Expenses, By Fund	\$134,570,239	\$189,391,832	\$174,667,622	\$165,930,287	-12%
General Fund	\$48,221,336	\$51,053,810	\$51,275,371	\$51,926,377	2%
Opportunities Fund	\$1,483,003	\$250,682	\$250,682	\$1,189,512	375%
Perpetual Care Fund	\$2,121,770	\$1,497,928	\$1,305,636	\$330,736	-78%
Local Assessment District Fund	\$1,746,630	\$187	\$187	\$124,912	999%
Metro Animal Fund	\$1,145,038	\$1,376,405	\$1,376,405	\$1,647,955	20%
River Fund	\$3,430	\$836,955	\$836,955	\$6,873,510	721%
CARES Act Funding	\$1,515,663	\$520,957	\$8,250,000	\$0	-100%
Weed & Pest Fund	\$572,413	\$559,583	\$532,681	\$725,615	30%
CDBG Program Fund	\$0	\$18,531	\$18,531	\$0	-100%
Special Fire Assistance Fund	\$55,964	\$199,316	\$199,316	\$310,911	56%
Revolving Land Fund	\$918,332	\$20,913	\$290,913	\$690,150	999%
Police Grants Fund	\$194,930	\$411,608	\$411,608	\$222,509	-46%
Public Transit Fund	\$2,124,843	\$4,257,517	\$4,257,057	\$3,258,798	-23%
Metropolitan Planning	\$930,937	\$2,035,486	\$2,027,423	\$1,439,416	-29%
Public Safety Communications	\$2,511,497	\$2,987,776	\$2,980,635	\$2,824,562	-5%
Redevelopment Loan Fund	\$64,172	\$60,000	\$61,253	\$63,157	5%
Capital Projects Fund	\$13,670,505	\$32,678,046	\$14,563,913	\$26,625,600	-19%
Water Distribution Fund	\$14,578,821	\$21,106,789	\$21,033,079	\$16,694,218	-21%
Water Treatment Plant Ops Fund	\$3,709,387	\$3,514,025	\$3,544,524	\$3,830,789	9%
Sewer Fund	\$6,439,692	\$9,719,750	\$9,691,950	\$8,044,584	-17%
Wastewater Treatment Plant	\$6,603,745	\$16,616,275	\$16,581,324	\$7,438,806	-55%
Refuse Collection Fund	\$8,123,597	\$9,851,048	\$9,861,905	\$9,720,097	-1%
Balefill Fund	\$5,809,137	\$16,426,596	\$12,148,276	\$8,161,755	-50%
Aquatics Fund	\$922,549	\$1,122,440	\$1,084,621	\$1,224,376	9%
Golf Course Fund	\$828,081	\$931,200	\$895,639	\$1,070,907	15%
Ice Arena Fund	\$466,400	\$563,522	\$579,631	\$595,453	6%
Recreation Center Fund	\$1,362,414	\$1,511,622	\$1,510,468	\$1,217,324	-19%
Hogadon Fund	\$872,270	\$990,151	\$991,039	\$1,015,949	3%
Ford Wyoming Center Fund	\$838,248	\$1,034,040	\$966,121	\$992,219	-4%
Parking Fund	\$84,419	\$186,524	\$186,524	\$48,729	-74%
Fleet Maintenance Fund	\$3,251,194	\$3,283,014	\$3,436,762	\$3,417,927	4%
Buildings and Structures Fund	\$954,330	\$1,006,482	\$1,006,482	\$1,541,399	53%
Health Insurance Fund	\$335,571	\$422,109	\$422,109	\$417,324	-1%
Property Insurance Fund	\$2,109,918	\$2,340,546	\$2,088,604	\$2,244,711	-4%

All Funds Expenditure Summary by Use

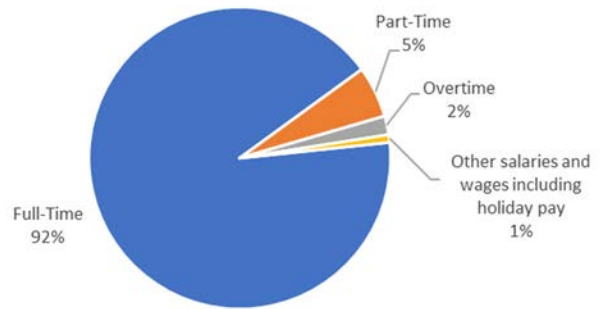
**The City of Casper has three major expenditure uses in the FY 2023 Budget:
Personnel, Contractual Services and Capital**

Personnel

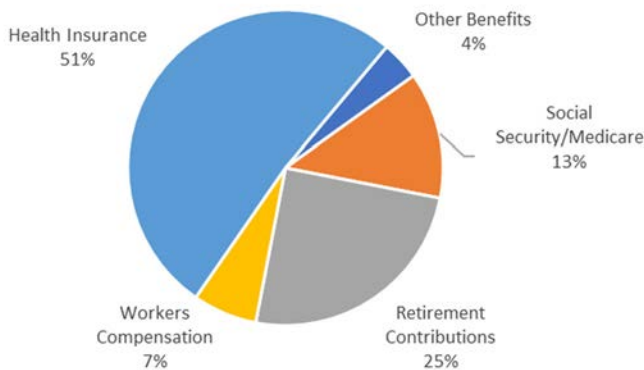
The City's largest expenditure is Personnel, \$55,932,306 which is 33.7% of the total expenditure budget. In the personnel category \$38,532,557 (68.89%) is for salaries and wages for full and part time employees.

In FY 2023, 92% of all salary and wages are for full-time employees. Part-time salary and wages represent 5% of total salary and wages citywide, however, the use of part-time employees varies widely throughout the City organization. For instance, in Leisure Services Enterprise funds, part-time represents more of all salary and wage expenditures than in the General Fund or the Utility Enterprise Funds.

FY 2023 Salaries and Wages



FY 2023 Benefits



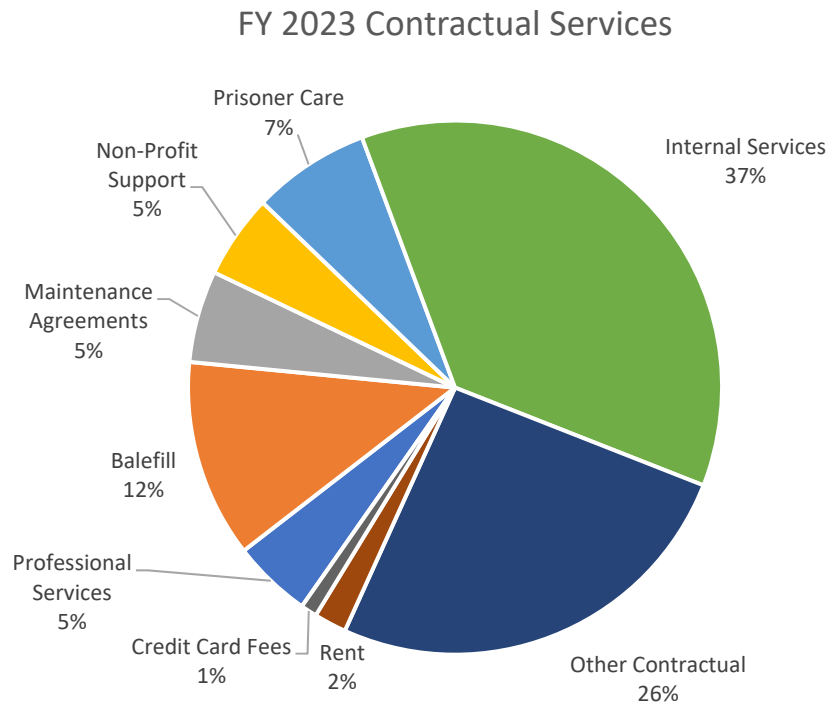
Benefits represent 31% of the personnel budget. The largest expense within the benefits expenditures is health insurance at \$8,381,387 or 51% of the benefits budget.

Contractual Services

The contractual services category includes a wide array of expenditures ranging from lab services to non-profit support which the City is obligated contractually. Contractual Services are \$19,604,810 or 12% of the Citywide expenditure budget.

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

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



Capital Plan



Capital

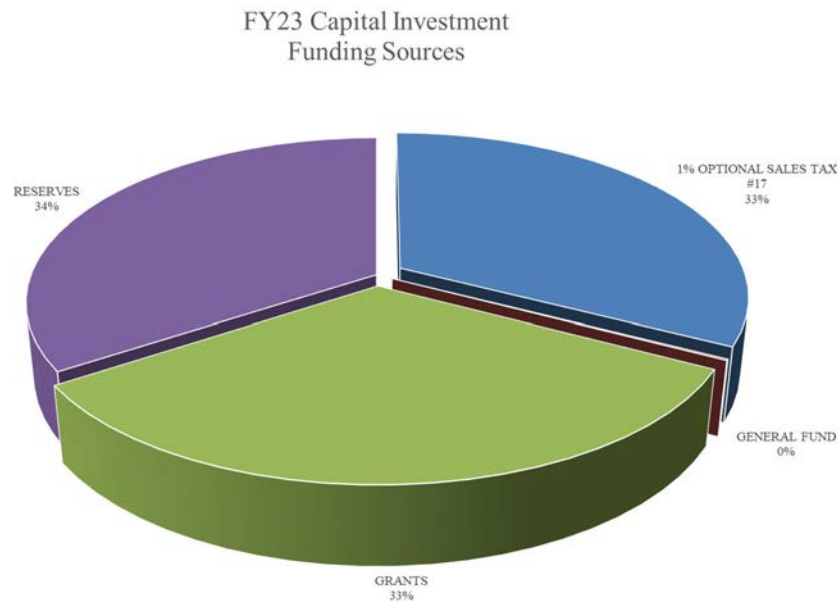


Capital by Funding Sources

A significant and important funding source for capital in the FY 2023 Adopted Budget is the voter approved Optional One Cent Sales Tax. The current authorization of the Optional One Cent #16 was approved by the voters in 2019 and will be collected from 2020 through 2023. 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 are no one-time funds from Above-the-Cap funding allocated to projects for FY 2023. Above-the-Cap funding will be used to support General Fund operations. General government capital will primarily be funded by the Optional One Cent #17 funds.



Capital expenditures are compiled from department requests. Once all requests are identified, the projects are scored based on need or if a replacement, the condition of the asset. Additional criteria is used for vehicles and equipment which include age, repair costs and mileage/hours of use.

City of Casper, Wyoming

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

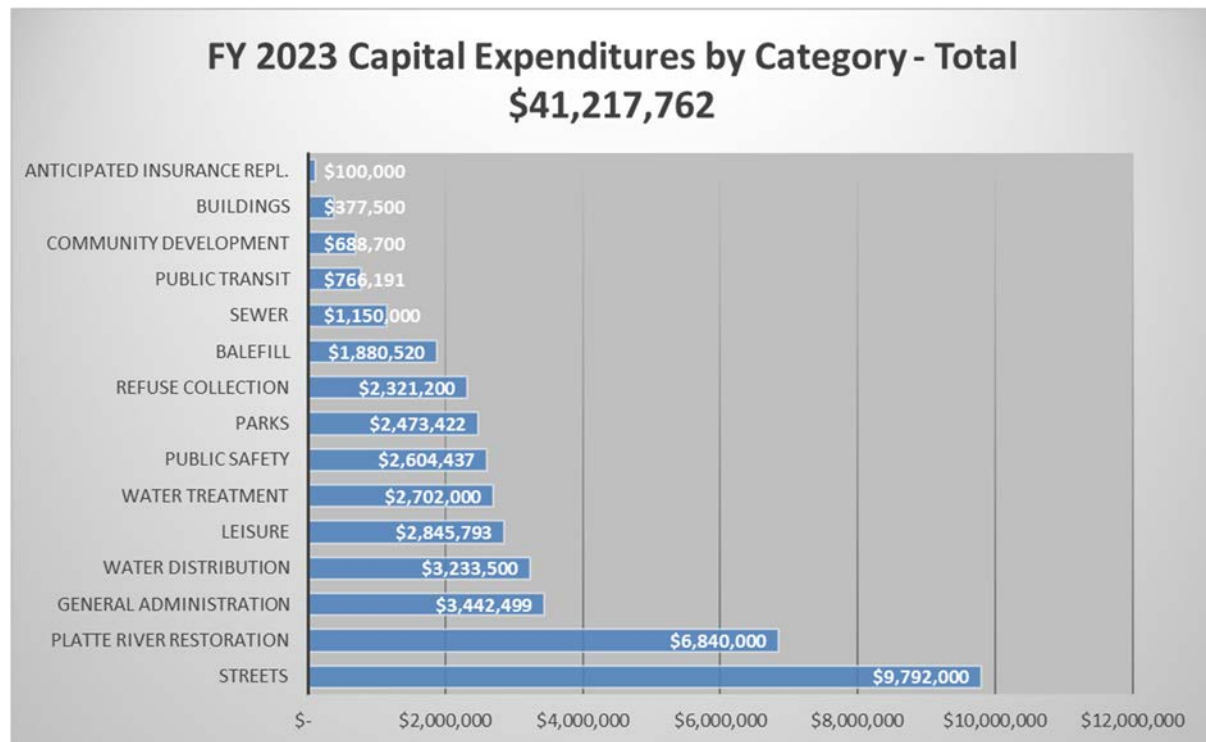
The table and chart on this page consolidate capital expenditures from all funds into the category of the intended use of that capital. The streets category contains all expenditures for engineering, streets, traffic lights, bike lanes and sidewalks. Generally, the Streets category includes items related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

The Balefill and Refuse Collection category reflects capital used for refuse collection and disposal.

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 Ford Wyoming Center, Recreation Center, the Aquatics Center and outdoor pools, the Ice Arena, Hogadon Ski Area, the Golf Course, and all parks within the City. General administration includes the technologies needed to operate the City organizations with the largest expenditures being technologies needed to operate the City organization with the largest expenditure being citywide fiber installation.

The Public Transit category includes items used by the bus system. It includes vehicles, signage, bus stops, and capital needed for administration.



Capital by Category

Category of Capital	FY 2023 Adopted	% of Total
Streets	\$ 9,792,000	23.8%
Platte River Restoration	\$ 6,840,000	16.6%
General Administration	\$ 3,442,499	8.4%
Water Distribution	\$ 3,233,500	7.8%
Leisure	\$ 2,845,793	6.9%
Water Treatment	\$ 2,702,000	6.6%
Public Safety	\$ 2,604,437	6.3%
Parks	\$ 2,473,422	6.0%
Refuse Collection	\$ 2,321,200	5.6%
Balefill	\$ 1,880,520	4.6%
Sewer	\$ 1,150,000	2.8%
Public Transit	\$ 766,191	1.9%
Community Development	\$ 688,700	1.7%
Buildings	\$ 377,500	0.9%
Anticipated Insurance Repl.	\$ 100,000	0.2%
Total for All Categories Citywide	\$ 41,217,762	100.0%

As can be seen in the table above, Streets are the largest category of capital and constitute 23.8% of all capital spending currently included in the FY 2023 Adopted Budget. The second largest category, Platte River Restoration, constitutes 16.8% of capital expenditures. The third largest category, Leisure, comprises 12.2% of the budgeted capital expenditures. A detailed explanation of the projects included in these categories can be found in the next few pages of this section. Most of the capital projects are replacements; however for projects which create the need for maintenance, the annual maintenance is absorbed into the current maintenance operational budgets with current staff.

Capital – Streets

The largest project is street repair and rehabilitation of Midwest Avenue from Walnut to Poplar. All projects listed are funded with Optional One Cent Sales Tax #17 funds and consist of ongoing capital replacement to maintain the primary streets of the community and largest the lower scoring streets on the street condition index, which considers the driving surface, the structural integrity of the road and other factors.

Streets Capital

Project Listing	New	Replacement
Capital Projects		
Midwest - Walnut to Poplar	\$	2,000,000
Coffman Ave from Essex to 25th Stre		1,146,000
Westridge Improvements		1,040,000
Wolf Creek Road Improvements		910,000
Mariposa Blvd-Ridgecrest to Brkview		590,000
12th St Cape Seal		450,000
College Drive Improvements		376,000
Bryan Stock Trl Cape Seal		175,000
Center St Decorative Light Upgrade		50,000
Engineering Standard Specifications Update		45,000
2nd Street		805,000
D Street Improvements		75,000
E 21st Street		401,000
Oak Street		900,000
Capital Equipment		
Tandem Axle Plow/Salters		470,000
Snow Blower		250,000
Traffic Sign Plotter		9,000
Misc Traffic Equipment		100,000
	\$	-
	\$	9,792,000

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

Project Listing	New	Replacement
Capital Projects		
Asphalt Improvements	\$ 150,000	
Storm Water Improvements	150,000	
Landfill Fencing	122,520	
Recycling Depot Improvements - Ice Arena	90,000	
Scale House Exit Scale Renovations	50,000	
Recycling Depot Improvements - General	25,000	
Tree Farm Maintenance/Improvements	21,200	
Enclose Wash Bay Design	20,000	
Compost Building Water and Sewer Service Lines		\$ 50,000
Lighting Replacement to LED		20,000
Capital Equipment		
GPS System for Landfill Equipment	53,000	
Side Load Garbage Truck		720,000
Front Load Garbage Truck Replacement		700,000
Wheel Loader		365,000
Grader Purchase		300,000
Rear Load Garbage Truck		265,000
Roll-Off Truck		255,000
Bale Haul Trucks		240,000
Recycle Truck - Replace Chassis		135,000
Water Truck		120,000
Landfill Supervisor Truck		85,000
Portable Variable Sign		60,000
Litter Truck		55,000
Loader		45,000
Garage Door Upgrade		38,000
Roll-Off Container Management		35,000
Compact Mower		32,000
	\$ 681,720	\$ 3,520,000

Capital – Public Safety

The public safety category includes capital for the Police Department and the Fire Department. The Police Department includes Metro Animal Control, Public Safety Communications Center and the Police Department. Most of the projects and equipment below will be funded with Optional One Cent #17.

Public Safety Capital

Project Listing	New	Replacement
Capital Projects		
Fire Drill Tower Concrete Pad	\$ 75,000	
T1 Ethernet Conversion	57,474	
Network Switch	26,000	
Fire Station 1 Sewer Service Replacement		\$ 30,000
Capital Equipment		
RRT2 Vehicle and Cargo Trailer	200,926	
Station Breathing Air Compressor	85,500	
Gear Extractor	12,000	
Gear Dryer	10,000	
Police Vehicles		1,611,517
Portable Radio Replacements		260,753
Metro Animal Control Trucks		216,267
Annual Turnout Gear Replacements		19,000
	\$ 466,900	\$ 2,137,537

City of Casper, Wyoming

Capital – Water Distribution Capital

The largest capital expenditure listed is replacing water mains. The distribution system throughout the City is aging and in need to replacement and upgrades. Other items are routine.

Water Distribution

Project Listing	New	Replacement
Capital Projects		
Booster Station Improvements	\$ 100,000	
Water Sample Test Stations	13,000	
Miscellaneous Water Mains		\$ 2,500,000
Paving		175,000
Capital Equipment		
Water Line Materials	125,000	
Oversizing	50,000	
Backhoe		200,000
Pickup Replacement		35,000
Meter Services Inventory Shelving		15,000
Water Line Utility Locator		7,500
Fire Hose		7,000
Power Mole Boring Machine		6,000
	<hr/>	<hr/>
	\$ 288,000	\$ 2,945,500

Capital – Wastewater Treatment Plant Capital

The largest capital expenditure listed is the secondary rehab phase 2.

Wastewater Treatment Plant

Project Listing	New	Replacement
Capital Projects		
Secondary Rehab Phase 2	\$ 1,500,000	
AB Blower Control Upgrade	150,000	
RWWS Interceptor Improvements	150,000	
Lift Station Communication Upgrade	25,000	
Dewatering Building HVAC Replacement		\$ 150,000
Sludge Conveyor and Auger Replacement		100,000
AB Basin Cleaning and Diffuser		80,000
Transformer Replacement		75,000
Concrete		25,000
Capital Equipment		
Equipment Replacements		125,000
Dump Truck Replacement		90,000
Generator Design and Construction		90,000
Skidsteer Replacement		75,000
DAFT Pressure Tank		40,000
Utility Cart Replacement		15,000
Roll-Off Box Replacement		12,000
	\$ 1,825,000	\$ 877,000

City of Casper, Wyoming

Capital – Community Development

This category includes Code Enforcement, Planning, and Revolving Land purchases for redevelopment.

Community Development Capital

Project Listing	New	Replacement
Capital Projects		
Property Acquisition	\$ 645,000	
Capital Equipment		
Code Enforcement Vehicle		\$ 33,000
Copier		10,700
	\$ 645,000	\$ 43,700

Capital – Platte River Restoration

Federal grants, private donations and 1%16 funds will be used for River Restoration efforts.

Platte River Restoration Capital

Project Listing	New	Replacement
Capital Projects		
River Restoration Construction	\$ 4,890,000	
Gateway Construction	1,620,000	
River Restoration Phytoremediation - Design and Construction	240,000	
Boatramp	60,000	
Riparain/Upland Monitoring Project	30,000	
	\$ 6,840,000	\$ -

City of Casper, Wyoming

Capital – Leisure Services

Leisure Services contains items for the Ford Wyoming Center, Recreation Center, Aquatics, Ice Arena, Hogadon Ski Area and the Golf Course.

Leisure Services Capital

Project Listing	New	Replacement
Capital Projects		
FWC South Walkway	\$ 736,000	
FWC North Corner Remodel	120,000	
Rec Fitness Area Remodel	100,000	
FWC ADA Ramp from East Parking Lot	60,000	
FWC Portable LED Directional Lights	60,000	
Ice Arena Walkway Fall Protection	31,000	
Paradise Valley Pool Gutters		\$ 471,793
FWC Boiler Exhaust Venting		128,000
FWC Convection Oven Replacement		113,000
FWC Volleyball Court Replacement		100,000
FWC Bypass System Replacement		75,000
FWC Box Office ADA Windows Replacement		36,000
Golf Cart Path Repairs		26,000
Hogadon Stain Wooden Beams		22,000
Capital Equipment		
Golf Ball Dispenser	35,000	
Golf Replace Golf Carts		400,000
Triplex Mowers		168,000
Hogadon Tracked UTV		42,000
Hogadon UTV Replacement		38,000
FWC Concession Ice Machines		31,000
Pool New Pump		22,000
Ice Arena Concessions Oven		16,000
Recreation Center Washer & Dryer		15,000
	\$ 1,142,000	\$ 1,703,793

City of Casper, Wyoming

Capital – Parks

Pathway improvements, fleet replacement, playground and fall material replacement projects are funded with Optional One Cent #17 funds. Miscellaneous park improvements are funding to keep existing parks maintained and is also funded with Optional One Cent #17 funds.

Parks Capital

Project Listing	New	Replacement
Capital Projects		
Baseline Control for Irrigation	\$ 610,000	
Misc Irrigation Improvements	300,000	
Rotary Ability Playground	125,000	
Misc Playground and Fall Material	62,500	
Miscellaneous Park Improvements	37,500	
Washington Field Lighting Replacement		\$ 346,000
Washington Park Bathrooms		159,250
PRTT Trail Maintenance		157,172
Resurface Washington Tennis Courts		50,000
Replace Mike Lansing Warning Track		42,000
Lansing Field Painting		24,000
Capital Equipment		
Backhoe		139,000
Pickup for Weed & Pest		86,000
John Deere Mower		79,000
Slope Mower		69,000
Cemetery Mower		52,000
Zero Turn Mower		44,000
Cemetery UTV w/Sprayer Attachment		39,000
Plow and Salter		34,000
Maxey Trailer		18,000
	\$ 1,135,000	\$ 1,338,422

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

Project Listing	New	Replacement
Capital Projects		
Miscellaneous Sewer Replacement and Construction		\$ 1,000,000
Capital Equipment		
Oversizing	\$ 35,000	
Fleet Purchase		40,000
Lift Station Pump and Panel		30,000
Sewer Line Assessment Tool		30,000
Vactor Decant Pump		15,000
	\$ 35,000	\$ 1,115,000

Capital – Building Maintenance

The majority of these projects will be funded by One Cent #17.

Building Maintenance Capital

Project Listing	New	Replacement
Capital Projects		
BACnet Installation	\$ 7,500	
Building Repairs		\$ 320,000
Capital Equipment		
Pickup		50,000
	\$ 7,500	\$ 370,000

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 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

Project Listing	New	Replacement
Insurance replacements and deductibles		\$ 100,000
	\$ -	\$ 100,000

City of Casper, Wyoming

Capital – Transit

The transit system is funded by federal grants from the Federal Transportation Administration and Wyoming Department of Transportation. Matching funds for these grants are provided by One Cent #17.

Public Transit Capital

Project Listing	New	Replacement
Capital Projects		
Transit Security Fence and Lighting	\$ 308,508	
Pave Transit Employee Parking Lot	231,683	
Bus Shelters	40,000	
Capital Equipment		
Purchase LINK and ASSIST Buses	\$ 186,000	
	\$ 766,191	\$ -

Capital – General Administration & Primary Information Systems

The category contains centralized systems that are shared by all City departments.

General Administration & Primary Information Systems Capital

Project Listing	New	Replacement
Capital Projects		
Fiber Upgrade	\$ 2,000,000	
MPO	1,046,399	
City Website Redesign		\$ 45,000
Russin Sculpture Project Turf and Site Mitigation		25,000
Capital Equipment		
Server Upgrades at City Hall	165,000	
Tire Bay Lift Repair at City Garage		80,000
Vehicle Lifts at City Garage		75,000
Human Resources Copier		6,100
	\$ 3,211,399	\$ 231,100

City of Casper, Wyoming

CITY OF CASPER 5-YEAR CAPITAL PLAN - TOTAL EXPENDITURE BY WORK GROUP

Work Group	2023	2024	2025	2026	2027	Total
Animal Control	\$ 216,267					\$ 216,267
Aquatics	493,793					493,793
Balefill	1,880,520	769,520	780,520	585,520	190,520	4,206,600
Buildings and Structures	57,500					57,500
Cemetery	91,000					91,000
City Manager	25,000	95,425				120,425
Code Enforcement	43,700					43,700
Engineering Division	690,000					690,000
Fire EMS Department	693,179					693,179
Fleet Maintenance	155,000	95,000	95,000	75,000		420,000
Ford Wyoming Center	1,459,000					1,459,000
Hogadon Ski Area	102,000					102,000
Human Resources	6,100					6,100
Ice Arena	47,000					47,000
Information Systems	2,236,000		215,000			2,451,000
Metropolitan Planning	1,046,399					1,046,399
Municipal Golf Course	629,000	30,000	30,000	30,000		719,000
Parks	1,992,172	368,389	225,000	225,000		2,810,561
Police Administration	1,611,517					1,611,517
Property Insurance	100,000					100,000
Public Safety Communications	57,474					57,474
Public Transit	766,191					766,191
Recreation Center	298,250					298,250
Refuse Collection	2,321,200	1,677,448	1,207,081	1,197,564	1,231,100	7,634,393
River Fund	7,160,000	2,247,000				9,407,000
Streets	9,747,000					9,747,000
Wastewater Collections	1,150,000					1,150,000
Wastewater Treatment Plant	2,702,000					2,702,000
Water Distribution	3,233,500					3,233,500
Weed & Pest	207,000					207,000
TOTAL	\$ 41,217,762	\$ 5,282,782	\$ 2,552,601	\$ 2,113,084	\$ 1,421,620	\$ 52,587,849

LONG TERM FINANCIAL PLAN

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

The reserve policy was amended in 2021 to adopt reserve standards established by the Government Finance Officers Association (GFOA), in addition to evaluating the current needs of the City. Currently the City's General Fund holds 120 days in reserves (\$15.5 M).

The 2021 COVID-19 pandemic effects are still being felt throughout the City in the form of high inflation and long lead times. There is not another period in recent years to compare the current economic conditions. High inflation increases sales taxes, however it also increases expenses and the FY23 budget has been adjusted to reflect these conditions. Long term impacts are expected to continue to drive prices of goods and services higher as supplies continue to be limited.

The City's workforce has also been impacted by high local prices and the City has built a 3.5% cost of living increase into the FY23 budget. Unemployment, which was extremely high during the pandemic, has normalized as businesses return to normal. Overall staffing has remained consistent and is not expected to have significant increases over the long term.

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

Specific actions will be required to allow this plan to become reality. During FY23, scenarios will be developed for various service areas providing details on potential new service levels. The scenarios will also provide details on the personnel, facilities and other resources necessary to deliver the new level of services. A realistic account of the costs and benefits associated with each scenario along with the estimate of time required for implementation will be provided for consideration.

City of Casper, Wyoming

Available revenues, mainly above-the-cap funding and the spending rate of reserves, are important to the execution of the long-term plan. The State biennium currently provides for Above-the-Cap mineral taxes. The City is anticipating the receipt of \$4,658,159 in FY23 which is an increase from FY22 of 21.64% and is utilized for City operations. The City continues to look for other revenue sources to replace these funds in operations; future distributions are not guaranteed.

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

FUND RESERVES SUMMARY

Fund Reserves

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

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

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

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

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

General Fund:

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

Weed and Pest Fund:

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

Water/Sewer/WWTP/Refuse/Balefill Funds:

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

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

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

Golf Fund:

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

Maintenance/Buildings and Structures Funds:

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

Property Insurance Fund:

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

Fiscal Year 2023 Budgeted Reserves

The General Fund's calculated reserves is \$15,473,603 which is calculated based on FY23 budgeted expenditures less capital, debt service and transfers. The FY23 budget is balanced and does not require any reserves to meet current service demands. The fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$1,207,403.

The Weed & Pest's calculated reserves is \$178,919 which is calculated based on FY23 budgeted expenditures less capital, debt service and transfers. The fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$557,999.

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

Water Distribution - Calculated operating reserves of \$3,132,862 which is calculated based on FY23 budgeted expenditures less capital, debt service and transfers. Calculated capital reserves of \$2,492,037 which is calculated based on FY21 audited depreciation. Calculated debt service reserves of \$755,224 which equals 1 years of annual principal payments for debt. The City is also required to maintain a reserve of \$850,000 for this fund which is considered to be part of the above listed reserves and is not separately set aside. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$3,827,568.

Sewer - Calculated operating reserves of \$1,700,034 which is calculated based on FY23 budgeted expenditures less capital, debt service and transfers. Calculated capital reserves of \$825,666 which is calculated based on FY21 audited depreciation. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$194,425.

Waste Water Treatment Plant - Calculated operating reserves of \$906,388 which is calculated based on FY23 budgeted expenditures less capital, debt service and transfers. Calculated capital reserves of \$2,365,313 which is calculated based on FY21 audited depreciation. Calculated debt service reserves of \$567,266 which equals 1 years of annual principal payments for debt. This fund has appropriated all of its reserves (\$3,838,967) plus an additional \$1,000,097 for a large capital project at the Waste Water Treatment Plant. The design of the North Platt Sanitary Sewer Project was completed in FY22 and construction is expected to be completed in FY23. The City was approved for a reimbursement type loan from the State Land and Investment Board (SLIB) in the amount of \$8,000,000 to fund this project. The revenue was not budgeted however it will replenish the reserves and this fund by the end of FY23.

Refuse Collection - Calculated operating reserves of \$1,818,221 which is calculated based on FY23 budgeted expenditures less capital, debt service and transfers. Calculated capital reserves of \$769,133 which is calculated based on FY21 audited depreciation. This fund has appropriated a portion of its reserves (\$1,107,558) to maintain service

City of Casper, Wyoming

levels. The fund will have rate increases over the next several years to replenish the reserves in this fund.

Balefill - Calculated operating reserves of \$1,422,466 which is calculated based on FY23 budgeted expenditures less capital, debt service and transfers. Calculated capital reserves of \$1,958,038 which is calculated based on FY21 audited depreciation. Calculated debt service reserves of \$334,038 which equals 1 years of annual principal payments for debt. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$1,277,264.

Golf - Calculated capital reserves of \$243,988 which is calculated based on FY21 audited depreciation. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$73,377.

Buildings and Structures - Calculated operating reserves of \$126,382 which is calculated based on FY23 budgeted expenditures less capital, debt service and transfers. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$228,615.

Property Insurance - Calculated operating reserves of \$367,301 which is calculated based on a five-year average of actual out-of-pocket claims. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$56,876.

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

General Fund

- The City received impact funds from the Cedar Springs Wind Farm project in the amount of \$1,192,311. The funds have been restricted until expenditures which meet the need identified for requesting those funds can be identified. In FY23, the Cedar Springs Wind Farm impact funds will be spent on public safety services and streets.
- The City holds funds as customer deposits (\$20,655 FY23) which are reserved and not available for appropriation.
- The City has pensioners in the State of Wyoming Fire Fund A Pension fund which has become financially unstable. The State of Wyoming, through legislation, has required all entities with pensioners in the program to provide funding to restore the State's fund back to fiscal stability. The City's portion of the funding is \$7,294,000 which will be paid in 20-year installments, 0% interest, \$364,705.88 per year. The City has set up a sinking fund, utilizing General Fund reserves, of the net present value, \$4,956,472 to fund this obligation. The sinking fund is expected to return 4% on average over the next 20 years.

Perpetual Care

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

Revolving Land

- The purpose of the revolving land fund is to provide funding from the sale of City held property for other more beneficial property. The fund, while it is not included in the reserve policy, has a practical reserve of \$1,000,000. This fund has estimated additional cash in excess of reserves available for appropriation in the amount of \$962,641.

Debt



Debt

Outstanding Debt by Type – All Funds

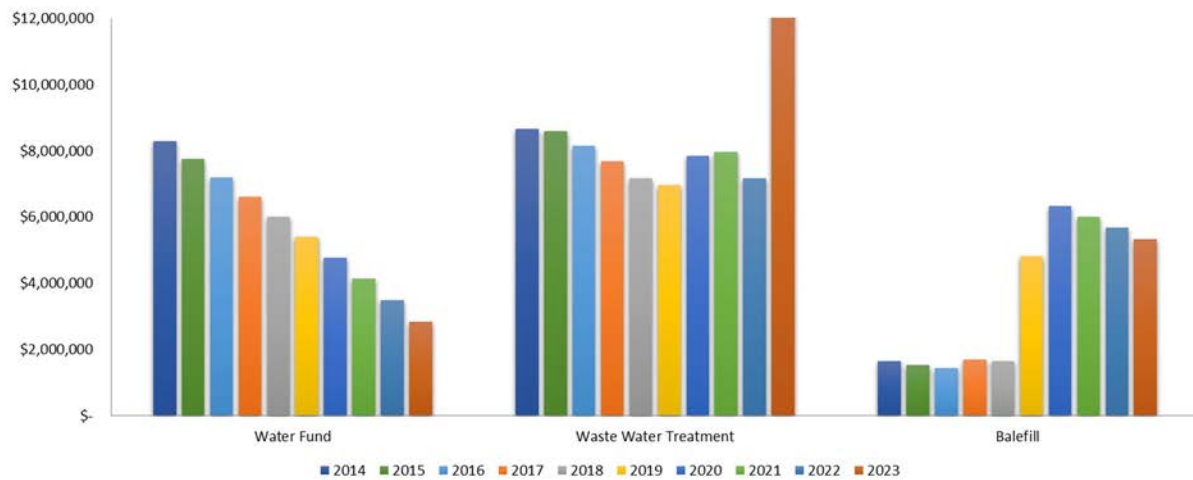
At End of Fiscal Year	<u>Business-Type Activities</u>					Total Primary Government
	Water Fund	Waste Water Treatment	Balefill	Sewer	Golf Course Fund	
2006	\$ 6,930,584	1,401,017	-	-	503,673	\$ 8,835,274
2007	\$ 7,952,944	5,995,891	-	-	497,814	\$ 14,446,649
2008	\$ 8,661,925	10,500,000	2,189,530	-	491,721	\$ 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	\$ 6,600,544	7,691,068	1,695,404	-	-	\$ 15,987,016
2018	\$ 6,013,005	7,181,454	1,653,790	-	-	\$ 14,848,249
2019	\$ 5,401,982	6,967,214	4,805,386	-	-	\$ 17,174,582
2020	\$ 4,777,929	7,857,799	6,330,869	-	-	\$ 18,966,597
2021	\$ 4,142,984	7,962,244	6,004,075	-	-	\$ 18,109,303
2022	\$ 3,493,571	7,173,036	5,670,700	-	-	\$ 16,337,307
2023	\$ 2,838,704	12,865,848	5,331,264	-	-	\$ 21,035,817

*If related projects have not

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.

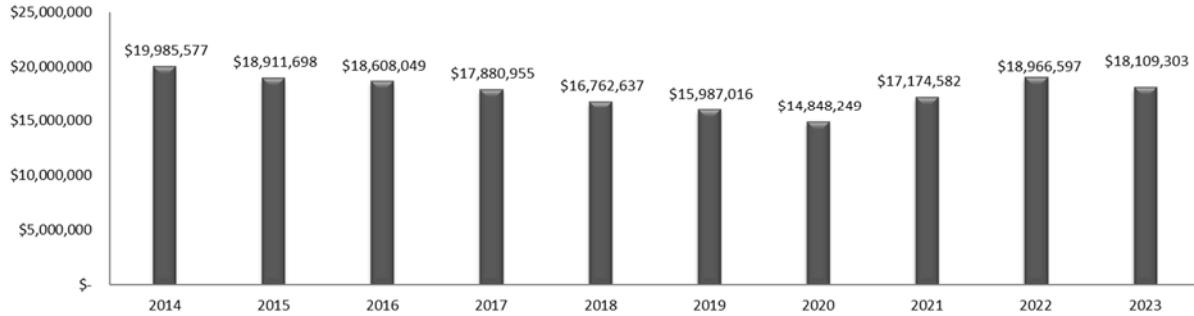
Debt Changes in Enterprise Operations FY 2014 to 2023



City of Casper, Wyoming

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

(FY 2014 to FY 2023)



Outstanding Debt Projected & Unaudited

During FY 2023								
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/23	Payment Frequency	Rate	Last Payment Date
Water	SLIB	91,575	4,646	96,221	-	Annual	2.50%	10/1/2022
Water	SLIB	88,062	8,159	96,221	93,966	Annual	2.50%	6/1/2024
Water	SLIB	87,213	9,008	96,221	274,104	Annual	2.50%	8/1/2025
Water	SLIB	83,271	12,950	96,221	361,569	Annual	2.50%	9/1/2026
Water	SLIB	32,167	4,205	36,372	136,499	Annual	2.50%	8/1/2026
Water	SLIB	83,029	13,192	96,221	446,106	Annual	2.50%	8/1/2027
Water	SLIB	61,251	12,537	73,788	343,235	Annual	2.50%	10/1/2027
Water	SLIB ARRA	121,691	35,661	157,352	1,130,365	Annual	2.50%	9/15/2030
Water	SLIB ARRA	6,608	-	6,608	52,860	Annual	0.00%	9/15/2030
Waste Water Treatment Plant	SLIB	580,796	92,749	673,545	3,108,177	Annual	2.50%	12/1/2027
Waste Water Treatment Plant	SLIB	62,577	56,662	119,239	3,610,000	Quarterly	2.50%	*
Waste Water Treatment Plant	SLIB	13,737	-	13,737	147,672	Quarterly	0.00%	5/1/2026
Waste Water Treatment Plant	SLIB	-	-	-	6,000,000	Annual	2.50%	^
Balefill	SLIB	121,113	19,060	140,172	645,445	Annual	2.50%	4/1/2028
Balefill	SLIB	218,323	123,851	342,174	4,685,819	Annual	2.50%	
		\$ 1,651,412	\$ 392,680	\$ 2,044,092	\$ 21,035,817			

City of Casper, Wyoming

During FY 2022								
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/22	Payment Frequency	Rate	Last Payment Date
Water	SLIB	91,298	4,923	96,221	91,575	Annual	2.50%	10/1/2022
Water	SLIB	88,062	8,158	96,221	182,028	Annual	2.50%	6/1/2024
Water	SLIB	87,213	9,008	96,221	361,317	Annual	2.50%	8/1/2025
Water	SLIB	83,271	12,950	96,221	444,840	Annual	2.50%	9/1/2026
Water	SLIB	32,167	4,205	36,372	168,666	Annual	2.50%	8/1/2026
Water	SLIB	83,029	13,192	96,221	529,135	Annual	2.50%	8/1/2027
Water	SLIB	61,251	12,537	73,788	404,486	Annual	2.50%	10/1/2027
Water	SLIB ARRA	121,691	35,661	157,352	1,252,056	Annual	2.50%	9/15/2030
Water	SLIB ARRA	6,608	-	6,608	59,468	Annual	0.00%	9/15/2030
Waste Water Treatment Plant	SLIB	549,583	123,962	673,545	3,688,972	Annual	2.50%	12/1/2027
Waste Water Treatment Plant	SLIB	-	-	-	2,496,222	Quarterly	2.50%	*
Waste Water Treatment Plant	SLIB	13,737	-	13,737	161,409	Quarterly	0.00%	5/1/2034
Waste Water Treatment Plant	SLIB	-	-	-	826,433	Annual	2.50%	^
Balefill	SLIB	115,052	25,120	140,172	766,558	Annual	2.50%	4/1/2028
Balefill	SLIB	218,323	123,851	342,174	4,904,142	Annual	2.50%	^
		\$ 1,551,284	\$ 373,567	\$ 1,924,851	\$ 16,337,307			

WWDC is the Wyoming Water Development Commission, an agency of the State of Wyoming.
 SLIB is the Wyoming State Land and Investment Board, an agency of the State of Wyoming.
 SLIB ARRA are loans are associated with American Recovery & Reinvestment Act Projects.

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

General Fund



City of Casper, Wyoming

General Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$49,758,914)	(\$49,527,902)	(\$49,381,939)	(\$51,926,377)	5%
Local Taxes	(\$4,536,900)	(\$4,405,770)	(\$4,405,770)	(\$5,368,052)	22%
Licences and Permits	(\$6,137,092)	(\$6,082,900)	(\$6,064,645)	(\$5,845,236)	-4%
Intergovernmental	(\$31,335,043)	(\$32,413,246)	(\$32,287,811)	(\$33,877,454)	5%
Goods and Svcs Rev	(\$4,178,408)	(\$4,282,602)	(\$4,392,703)	(\$4,443,110)	4%
Fines and Forfeits	(\$1,578,983)	(\$1,040,000)	(\$1,000,150)	(\$1,285,000)	24%
Misc Revenue	(\$781,917)	(\$1,016,584)	(\$942,453)	(\$1,089,715)	7%
Utility Revenue	\$0	(\$3,000)	\$0	\$0	-100%
Other Sources	(\$1,210,572)	(\$283,800)	(\$288,407)	(\$17,810)	-94%
Application of Cash	\$0	\$0	\$0	\$0	0%
Expense	\$48,221,336	\$51,060,218	\$51,275,371	\$51,926,377	2%
Personnel Services	\$32,104,407	\$33,119,029	\$33,234,242	\$33,574,367	1%
Materials & Supplies	\$2,777,387	\$3,439,874	\$3,405,143	\$3,771,694	10%
Contractual Services	\$4,463,133	\$5,128,041	\$5,329,911	\$5,188,226	1%
Capital Outlay	\$512,387	\$147,768	\$143,874	\$0	-100%
Debt Service	\$0	\$603,040	\$603,040	\$0	-100%
Transfers Out	\$4,965,557	\$4,510,771	\$4,510,771	\$4,860,836	8%
Other Costs	\$2,767,918	\$3,143,513	\$3,136,744	\$3,503,717	11%
Utility Expense	\$627,314	\$964,302	\$911,466	\$1,027,537	7%
Tax Expense	\$3,233	\$3,880	\$180	\$0	-100%
General Fund Net Decrease (Increase)	(\$1,537,578)	\$1,532,316	\$1,893,432	\$0	-100%

City of Casper, Wyoming

Summary of Expenses, By Operational Unit

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
General Fund Total	\$48,221,336	\$51,053,810	\$51,275,371	\$51,926,377	2%
General Fund Revenue	\$548,155	\$634,306	\$665,006	\$75,960	-88%
General Fund Transfers Out	\$4,478,535	\$4,510,771	\$4,510,771	\$4,860,836	8%
City Council	\$362,771	\$245,213	\$248,230	\$300,603	23%
City Manager	\$590,836	\$997,260	\$922,826	\$968,506	-3%
City Clerk	\$471,527	\$494,053	\$447,657	\$460,149	-7%
Social Community Services	\$1,803,841	\$1,283,358	\$1,300,618	\$1,329,400	4%
Municipal Court	\$616,569	\$796,422	\$712,151	\$736,590	-8%
City Attorney	\$683,436	\$707,712	\$707,712	\$734,721	4%
Human Resources	\$652,748	\$709,861	\$709,343	\$819,106	15%
City Hall	\$483,196	\$418,516	\$419,397	\$425,472	2%
Marathon Building	\$14,072	\$20,926	\$19,179	\$19,110	-9%
Miller St. Dormitory	\$2,893	\$19,973	\$20,071	\$43,883	120%
City Center Building	\$16,733	\$86,564	\$85,124	\$77,917	-10%
Ash Street Building	\$3,894	\$22,630	\$23,014	\$29,522	30%
Casper Business Center	\$0	\$0	\$0	\$79,672	999%
Information Services	\$1,620,955	\$1,834,010	\$1,834,524	\$1,982,722	8%
Finance	\$1,324,484	\$1,038,639	\$1,023,438	\$853,855	-18%
Customer Service	\$850,487	\$819,722	\$935,445	\$846,512	3%
Engineering	\$900,915	\$896,694	\$915,160	\$890,375	-1%
Streets	\$2,908,557	\$3,202,907	\$3,197,364	\$3,449,733	8%
Traffic Control	\$738,093	\$806,725	\$775,932	\$795,000	-1%
Community Development	\$0	\$0	\$0	\$1,474,391	999%
Planning	\$448,069	\$384,130	\$444,534	\$0	-100%
Code Enforcement	\$962,705	\$1,051,091	\$1,059,791	\$0	-100%
Police Administration	\$14,684,024	\$15,953,846	\$16,171,458	\$15,832,537	-1%
Police Canine Operations	\$9,558	\$10,750	\$10,762	\$0	-100%
Police Career Services	\$146,146	\$472,721	\$439,721	\$430,000	-9%
Police Investigations	\$45,042	\$69,000	\$69,000	\$42,000	-39%
Police Patrol	\$15,830	\$22,576	\$22,576	\$0	-100%
Police Records	\$3,177	\$28,700	\$28,700	\$0	-100%
Police Traffic Enforcement	\$11,557	\$7,500	\$7,500	\$0	-100%
Fire-EMS Administration	\$9,451,153	\$9,553,878	\$9,578,753	\$10,011,040	5%
Fire-EMS Operations	\$535,910	\$673,514	\$631,015	\$671,196	0%
Fire-EMS Training	\$51,117	\$90,852	\$112,950	\$132,750	46%
Fire-EMS Prevent & Inspect	\$24,196	\$30,578	\$35,578	\$46,900	53%
Parks - Athletic Maint.	\$99,396	\$134,500	\$174,650	\$474,962	253%
Parks - Parks Maint.	\$1,774,182	\$1,947,169	\$1,936,467	\$1,869,107	-4%
Parks - Urban Forestry	\$14,060	\$20,000	\$20,000	\$21,234	6%
Parks - Special Areas	\$98,118	\$139,700	\$134,700	\$139,700	0%
Cemetery	\$388,628	\$498,446	\$516,700	\$501,192	1%
Ft. Caspar Museum	\$385,770	\$418,597	\$407,555	\$499,724	19%

City of Casper, Wyoming

General Fund Revenue Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$49,758,140)	(\$49,527,402)	(\$49,381,939)	(\$51,926,377)	5%
Local Taxes	(\$4,536,900)	(\$4,405,770)	(\$4,405,770)	(\$5,368,052)	22%
Licences and Permits	(\$6,137,092)	(\$6,082,900)	(\$6,064,645)	(\$5,845,236)	-4%
Intergovernmental	(\$31,335,043)	(\$32,413,246)	(\$32,287,811)	(\$33,877,454)	5%
Goods and Svcs Rev	(\$4,178,408)	(\$4,282,602)	(\$4,392,703)	(\$4,443,110)	4%
Fines and Forfeits	(\$1,578,983)	(\$1,040,000)	(\$1,000,150)	(\$1,285,000)	24%
Misc Revenue	(\$781,143)	(\$1,016,084)	(\$942,453)	(\$1,089,715)	7%
Utility Revenue	\$0	(\$3,000)	\$0	\$0	-100%
Other Sources	(\$1,210,572)	(\$283,800)	(\$288,407)	(\$17,810)	-94%
Application of Cash	\$0	\$0	\$0	\$0	0%
Expense	\$548,155	\$634,306	\$665,006	\$75,960	-88%
Contractual Services	\$49,155	\$31,266	\$61,966	\$75,960	143%
Debt Service	\$0	\$603,040	\$603,040	\$0	-100%
Transfers Out	\$499,000	\$0	\$0	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
General Fund Revenue	(\$49,209,985)	(\$48,893,096)	(\$48,716,933)	(\$51,850,417)	6%
Local Taxes	(\$4,536,900)	(\$4,405,770)	(\$4,405,770)	(\$5,368,052)	22%
General Property Tax	(\$4,536,900)	(\$4,405,770)	(\$4,405,770)	(\$5,368,052)	22%
Licences and Permits	(\$6,137,092)	(\$6,082,900)	(\$6,064,645)	(\$5,845,236)	-4%
Franchise Fees	(\$4,494,165)	(\$4,580,800)	(\$4,279,145)	(\$4,462,036)	-3%
Business Licenses & Permits	(\$1,461,369)	(\$1,275,600)	(\$1,600,000)	(\$1,196,700)	-6%
Liquor Licenses	(\$153,748)	(\$154,800)	(\$160,000)	(\$160,000)	3%
Health License	(\$14,633)	(\$40,200)	(\$16,500)	(\$16,500)	-59%
Other Licenses & Permits	(\$13,177)	(\$31,500)	(\$9,000)	(\$10,000)	-68%
Intergovernmental	(\$31,335,043)	(\$32,413,246)	(\$32,287,811)	(\$33,877,454)	5%
Federal Grants	\$0	\$0	\$0	\$0	0%
Municipal Share of State Sales	(\$18,118,630)	(\$19,246,848)	(\$19,652,014)	(\$20,402,721)	6%
Cigarette Tax	(\$254,851)	(\$267,562)	(\$237,104)	(\$229,339)	-14%
Mineral Royalities Tax	(\$2,575,616)	(\$2,063,572)	(\$2,095,525)	(\$2,073,642)	0%
Severance Tax	(\$1,533,128)	(\$2,044,170)	(\$2,125,154)	(\$2,067,465)	1%
Gasoline Tax	(\$1,115,943)	(\$1,310,836)	(\$1,296,921)	(\$1,281,528)	-2%
Special Fuels Tax	(\$549,321)	(\$586,727)	(\$582,936)	(\$583,234)	-1%
Gaming Revenue	(\$1,083,812)	(\$1,004,346)	(\$862,990)	(\$1,000,000)	0%
Direct Distribution	(\$3,772,953)	(\$3,861,238)	(\$3,864,886)	(\$4,658,159)	21%
Automobile Tax	(\$1,603,711)	(\$2,010,110)	(\$1,535,281)	(\$1,547,309)	-23%
Intergovernmental User Charges	(\$28,431)	(\$17,837)	(\$35,000)	(\$34,057)	91%
Intergovernmental Reimb.	(\$698,648)	\$0	\$0	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Goods and Svcs Rev	(\$4,178,408)	(\$4,282,602)	(\$4,392,703)	(\$4,443,110)	4%
Admissions	(\$22,949)	(\$24,000)	(\$28,700)	(\$28,700)	20%
Street Sidewalk & Curb Cuts	(\$4,440)	(\$3,000)	(\$4,000)	(\$4,500)	50%
Service Fees	(\$386,875)	(\$500,000)	(\$550,000)	(\$625,000)	25%
User Fees	(\$13,715)	(\$13,500)	(\$14,000)	(\$14,000)	4%
Concessions	(\$41,870)	(\$33,000)	(\$45,476)	(\$46,000)	39%
Other Fees & Charges	(\$68,649)	\$0	(\$48,000)	(\$50,000)	999%
Police Contract Wages	(\$88,782)	(\$50,000)	(\$45,000)	(\$50,000)	0%
Police Accident Reports	(\$495)	(\$600)	(\$700)	(\$700)	17%
Police VIN Checks	(\$38,439)	(\$38,000)	(\$38,000)	(\$38,000)	0%
SRO Officer Services	(\$776,500)	(\$493,805)	(\$495,000)	(\$552,657)	12%
Police Misc.	(\$32,162)	(\$36,000)	(\$5,000)	(\$5,000)	-86%
Interdepartmental Services	(\$2,498,807)	(\$2,946,827)	(\$2,946,827)	(\$2,855,553)	-3%
Cemetery Fees	(\$204,725)	(\$143,870)	(\$172,000)	(\$173,000)	20%
Fines and Forfeits	(\$1,578,983)	(\$1,040,000)	(\$1,000,150)	(\$1,285,000)	24%
Court Fines and Forfeits	(\$1,561,508)	(\$1,000,000)	(\$1,000,000)	(\$1,250,000)	25%
Parking Fines	(\$17,475)	(\$40,000)	(\$150)	(\$35,000)	-13%
Misc Revenue	(\$781,143)	(\$1,016,084)	(\$942,453)	(\$1,089,715)	7%
Interest Earned	(\$277,177)	(\$254,068)	(\$254,068)	(\$230,452)	-9%
Rentals and Leases	(\$124,619)	(\$313,350)	(\$313,350)	(\$463,263)	48%
Contributions	(\$55,247)	\$0	(\$17,000)	\$0	0%
Misc. Revenue	(\$248,394)	(\$336,666)	(\$250,000)	(\$288,000)	-14%
Restitution	(\$1,978)	(\$4,000)	(\$35)	\$0	-100%
Reimbursements	(\$73,727)	(\$108,000)	(\$108,000)	(\$108,000)	0%
Utility Revenue	\$0	(\$3,000)	\$0	\$0	-100%
Special Revenue	\$0	(\$3,000)	\$0	\$0	-100%
Other Sources	(\$1,210,572)	(\$283,800)	(\$288,407)	(\$17,810)	-94%
Transfers In	(\$1,150,875)	(\$201,000)	(\$201,000)	(\$1,234)	-99%
Gain/Loss on Sales of Investme	(\$7,586)	\$0	(\$4,607)	\$0	0%
Loan Payments	(\$52,111)	(\$82,800)	(\$82,800)	(\$16,576)	-80%
Application of Cash	\$0	\$0	\$0	\$0	0%
Application of Available Cash	\$0	\$0	\$0	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Contractual Services	\$49,155	\$31,266	\$61,966	\$75,960	143%
Investment Services	\$5,478	\$31,266	\$31,266	\$33,960	9%
Other Contractual	\$43,678	\$0	\$30,700	\$42,000	999%
Debt Service	\$0	\$603,040	\$603,040	\$0	-100%
Principal	\$0	\$603,040	\$603,040	\$0	-100%
Transfers Out	\$499,000	\$0	\$0	\$0	0%
Transfers Out	\$499,000	\$0	\$0	\$0	0%

City of Casper, Wyoming

General Fund Transfers Out Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$4,478,535	\$4,510,771	\$4,510,771	\$4,860,836	8%
Contractual Services	\$11,979	\$0	\$0	\$0	0%
Transfers Out	\$4,466,557	\$4,510,771	\$4,510,771	\$4,860,836	8%

General Fund - Transfers Out Detail	\$4,860,836
To Aquatics Fund - Aquatics Contribution	\$176,878
To FWC - City Support	\$976,349
To Hogadon Fund - Hogadon Fund Contribution	\$304,257
To Ice Arena Fund - Ice Arena Fund Contribution	\$198,004
To Metro Animal Fund - Metro Fund Contribution	\$1,189,781
To MPO - MPO Contribution	\$67,684
To Police Grants - Iza Salary City Portion	\$15,093
To PSCC - PSCC Contribution	\$1,289,662
To Recreation Center Fund - Recreation Center Contribution	\$633,128
To River Fund - River Fund Volunteer Day	\$10,000

City Council

Authorized Positions for City Council

Full Time Positions: 9.00

CITY COUNCIL 9.00

City Council Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$362,771	\$245,213	\$248,230	\$300,603	23%
Personnel Services	\$74,341	\$77,508	\$77,538	\$77,508	0%
Materials & Supplies	\$177,315	\$10,578	\$13,565	\$6,500	-39%
Contractual Services	\$2,322	\$20,500	\$20,500	\$71,000	246%
Capital Outlay	\$3,868	\$3,800	\$3,800	\$0	-100%
Other Costs	\$104,708	\$132,467	\$132,467	\$145,055	10%
Utility Expense	\$217	\$360	\$360	\$540	50%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
City Council	\$362,771	\$245,213	\$248,230	\$300,603	23%
Personnel Services	\$74,341	\$77,508	\$77,538	\$77,508	0%
Salaries and Wages - FT	\$68,894	\$72,000	\$72,000	\$72,000	0%
Supplemental Pay	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$5,447	\$5,508	\$5,508	\$5,508	0%
Unemployment Compensation	\$0	\$0	\$30	\$0	0%
Materials & Supplies	\$177,315	\$10,578	\$13,565	\$6,500	-39%
General Supplies and Materials	\$175,705	\$2,593	\$5,500	\$500	-81%
Postage and Printing	\$1,610	\$1,865	\$1,865	\$3,000	61%
Safety Equipment/Supplies	\$0	\$4,620	\$4,700	\$0	-100%
Technology Supplies	\$0	\$1,500	\$1,500	\$3,000	100%
Contractual Services	\$2,322	\$20,500	\$20,500	\$71,000	246%
Professional Services	\$0	\$15,000	\$13,000	\$4,000	-73%
Other Contractual	\$2,322	\$5,500	\$7,500	\$67,000	999%
Capital Outlay	\$3,868	\$3,800	\$3,800	\$0	-100%
Technology - Capital	\$2,227	\$0	\$0	\$0	0%
Programs and Projects	\$1,641	\$3,800	\$3,800	\$0	-100%
Other Costs	\$104,708	\$132,467	\$132,467	\$145,055	10%
Travel/Training	\$45	\$15,000	\$15,000	\$15,600	4%
Community Service	\$59,000	\$69,500	\$69,500	\$68,000	-2%
Insurance/Bonds	\$530	\$606	\$606	\$5,345	782%
Dues and Subscriptions	\$44,971	\$45,550	\$45,550	\$50,550	11%
Meeting Expenses	\$0	\$0	\$0	\$4,400	999%
Special Projects	\$162	\$1,811	\$1,811	\$1,160	-36%
Utility Expense	\$217	\$360	\$360	\$540	50%
Communication	\$217	\$360	\$360	\$540	50%

City Manager

Authorized Positions for City Manager

Full Time Positions: 4.46

ASSISTANT TO THE CITY MANAGER	1.00
CITY MANAGER	1.00
COMM AND MARKETING GENERALIST	0.46
EXECUTIVE ADMIN. ASSISTANT	1.00
MANAGEMENT ANALYST	1.00

City Manager Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$590,836	\$997,260	\$922,826	\$968,506	-3%
Personnel Services	\$533,786	\$801,027	\$787,225	\$780,724	-3%
Materials & Supplies	\$3,072	\$12,670	\$15,905	\$16,238	28%
Contractual Services	\$39,272	\$139,510	\$96,121	\$126,103	-10%
Capital Outlay	\$2,140	\$3,645	\$1,246	\$0	-100%
Other Costs	\$12,061	\$39,567	\$21,489	\$45,441	15%
Utility Expense	\$504	\$840	\$840	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
City Manager	\$590,836	\$997,260	\$922,826	\$968,506	-3%
Personnel Services	\$533,786	\$801,027	\$787,225	\$780,724	-3%
Salaries and Wages - FT	\$356,650	\$508,203	\$508,203	\$516,859	2%
Salaries and Wages - PT/Season	\$0	\$19,102	\$5,300	\$25,813	35%
Deferred Compensation	\$10,018	\$9,750	\$9,750	\$9,750	0%
FICA/MC Contributions	\$23,732	\$45,664	\$45,664	\$41,515	-9%
Retirement Contributions	\$48,934	\$67,251	\$67,251	\$68,388	2%
Workers Compensation	\$6,947	\$14,870	\$14,870	\$15,087	1%
Health Insurance	\$80,559	\$126,603	\$126,603	\$95,566	-25%
Other Insurance	\$2,211	\$2,664	\$2,664	\$2,646	-1%
Other Employee Compensation	\$4,736	\$6,920	\$6,920	\$5,100	-26%
Materials & Supplies	\$3,072	\$12,670	\$15,905	\$16,238	28%
General Supplies and Materials	\$193	\$3,500	\$500	\$500	-86%
Postage and Printing	\$1,596	\$3,220	\$385	\$3,500	9%
Gas/Fuel	\$1,074	\$1,500	\$1,500	\$2,000	33%
Furnishings	\$0	\$0	\$0	\$3,000	999%
Books and Periodicals	\$194	\$450	\$450	\$450	0%
Technology Supplies	\$15	\$4,000	\$13,070	\$6,788	70%
Contractual Services	\$39,272	\$139,510	\$96,121	\$126,103	-10%
Legal Services	\$24,428	\$28,800	\$28,800	\$28,800	0%
Testing	\$0	\$1,000	\$1,000	\$1,000	0%
Other Contractual	\$13,567	\$108,389	\$65,000	\$95,000	-12%
Internal Services	\$1,277	\$1,321	\$1,321	\$1,303	-1%
Capital Outlay	\$2,140	\$3,645	\$1,246	\$0	-100%
Technology - Replacement	\$1,695	\$45	\$46	\$0	-100%
Programs and Projects	\$445	\$3,600	\$1,200	\$0	-100%
Other Costs	\$12,061	\$39,567	\$21,489	\$45,441	15%
Travel/Training	\$616	\$16,000	\$10,525	\$14,380	-10%
Insurance/Bonds	\$9,402	\$8,364	\$8,364	\$24,816	197%
Other	\$129	\$11,278	\$0	\$0	-100%
Dues and Subscriptions	\$1,914	\$3,925	\$2,600	\$4,245	8%
Meeting Expenses	\$0	\$0	\$0	\$2,000	999%
Utility Expense	\$504	\$840	\$840	\$0	-100%
Communication	\$504	\$840	\$840	\$0	-100%

City Clerk

Authorized Positions for City Clerk

Full Time Positions: 4.00

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

City Clerk Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$471,527	\$494,053	\$447,657	\$460,149	-7%
Personnel Services	\$410,033	\$417,734	\$382,598	\$387,498	-7%
Materials & Supplies	\$1,788	\$4,690	\$4,350	\$4,350	-7%
Contractual Services	\$10,806	\$11,500	\$11,500	\$11,500	0%
Other Costs	\$48,822	\$58,769	\$49,109	\$56,701	-4%
Utility Expense	\$78	\$1,360	\$100	\$100	-93%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
City Clerk	\$471,527	\$494,053	\$447,657	\$460,149	-7%
Personnel Services	\$410,033	\$417,734	\$382,598	\$387,498	-7%
Salaries and Wages - FT	\$280,887	\$285,144	\$250,000	\$284,506	0%
Overtime	\$0	\$0	\$8	\$0	0%
FICA/MC Contributions	\$20,728	\$21,813	\$21,813	\$21,205	-3%
Retirement Contributions	\$25,200	\$26,239	\$26,239	\$26,658	2%
Workers Compensation	\$4,861	\$7,975	\$7,975	\$4,928	-38%
Health Insurance	\$73,228	\$70,321	\$70,321	\$44,684	-36%
Other Insurance	\$927	\$1,822	\$1,822	\$1,437	-21%
Other Employee Compensation	\$4,201	\$4,420	\$4,420	\$4,080	-8%
Materials & Supplies	\$1,788	\$4,690	\$4,350	\$4,350	-7%
General Supplies and Materials	\$1,391	\$1,650	\$1,650	\$1,650	0%
Postage and Printing	\$398	\$400	\$200	\$200	-50%
Technology Supplies	\$0	\$2,640	\$2,500	\$2,500	-5%
Contractual Services	\$10,806	\$11,500	\$11,500	\$11,500	0%
Maintenance Agreements	\$10,522	\$11,000	\$11,000	\$11,000	0%
Other Contractual	\$284	\$500	\$500	\$500	0%
Other Costs	\$48,822	\$58,769	\$49,109	\$56,701	-4%
Travel/Training	\$140	\$1,060	\$1,500	\$3,000	183%
Insurance/Bonds	\$8,918	\$10,909	\$10,909	\$12,001	10%
Advertising/Promotion	\$38,104	\$45,000	\$35,000	\$40,000	-11%
Dues and Subscriptions	\$1,660	\$1,800	\$1,700	\$1,700	-6%
Utility Expense	\$78	\$1,360	\$100	\$100	-93%
Communication	\$78	\$1,360	\$100	\$100	-93%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Social Community Services	\$1,803,841	\$1,283,358	\$1,300,618	\$1,329,400	4%
Personnel Services	\$28,049	\$0	\$0	\$0	0%
Salaries and Wages - PT/Season	\$28,049	\$0	\$0	\$0	0%
Supplemental Pay	\$0	\$0	\$0	\$0	0%
Contractual Services	\$169,789	\$0	\$0	\$0	0%
Other Contractual	\$169,789	\$0	\$0	\$0	0%
Capital Outlay	\$299,570	\$440	\$0	\$0	-100%
Technology - Capital	\$299,570	\$440	\$0	\$0	-100%
Other Costs	\$1,306,434	\$1,282,918	\$1,300,618	\$1,329,400	4%
Other Costs	\$138,794	\$0	\$17,700	\$0	0%
Community Service	\$1,167,640	\$1,282,918	\$1,282,918	\$1,329,400	4%

Social Community Services - Community Service	\$1,329,400
Community Promotions	\$25,000
Detention Center - Maintenance Agreement	\$50,000
Economic Development Joint Powers Board	\$441,720
Hall of Justice - Maintenance Agreement	\$50,000
Municipal Band	\$137,680
Natrona County Public Health	\$575,000
Proud to Host the Best Sponsorship	\$50,000

Municipal Court

Authorized Positions for Municipal Court

Full Time Positions: 6.50

CLERK OF MUNICIPAL COURT	1.00
COURT CLERK I	1.00
COURT CLERK II	1.00
MUNICIPAL COURT COORDINATOR	1.00
MUNICIPAL COURT JUDGE	1.00
MUNICIPAL COURT TECHNICIAN	1.00
POLICE OFFICER	0.50

Municipal Court Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$616,569	\$796,422	\$712,151	\$736,590	-8%
Personnel Services	\$551,786	\$657,714	\$619,514	\$629,492	-4%
Materials & Supplies	\$13,463	\$27,989	\$30,670	\$17,032	-39%
Contractual Services	\$30,570	\$82,163	\$35,711	\$57,772	-30%
Capital Outlay	\$2,647	\$862	\$862	\$0	-100%
Other Costs	\$16,984	\$23,894	\$24,394	\$31,294	31%
Utility Expense	\$1,118	\$3,800	\$1,000	\$1,000	-74%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Municipal Court	\$616,569	\$796,422	\$712,151	\$736,590	-8%
Personnel Services	\$551,786	\$657,714	\$619,514	\$629,492	-4%
Salaries and Wages - FT	\$303,707	\$354,635	\$335,472	\$396,714	12%
Salaries and Wages - PT/Season	\$48,559	\$68,837	\$50,000	\$60,000	-13%
Overtime	\$0	\$700	\$500	\$500	-29%
FICA/MC Contributions	\$25,926	\$32,449	\$32,449	\$34,977	8%
Retirement Contributions	\$29,473	\$30,900	\$30,900	\$37,610	22%
Workers Compensation	\$8,117	\$11,959	\$11,959	\$12,711	6%
Health Insurance	\$131,797	\$151,049	\$151,049	\$80,053	-47%
Other Insurance	\$1,428	\$2,325	\$2,325	\$2,367	2%
Other Employee Compensation	\$2,781	\$4,860	\$4,860	\$4,560	-6%
Materials & Supplies	\$13,463	\$27,989	\$30,670	\$17,032	-39%
General Supplies and Materials	\$7,034	\$12,300	\$12,300	\$7,500	-39%
Postage and Printing	\$4,200	\$3,000	\$3,000	\$4,000	33%
Safety Equipment/Supplies	\$0	\$4,620	\$4,620	\$0	-100%
Books and Periodicals	\$256	\$1,000	\$1,000	\$250	-75%
Technology Supplies	\$1,974	\$7,068	\$9,750	\$2,082	-71%
Uniform Expense	\$0	\$0	\$0	\$3,200	999%
Contractual Services	\$30,570	\$82,163	\$35,711	\$57,772	-30%
Rent	\$10,382	\$22,258	\$22,258	\$20,000	-10%
Maintenance Agreements	\$6,964	\$0	\$0	\$23,520	999%
Credit Card Fees	\$7,839	\$0	\$5,000	\$6,500	999%
Other Contractual	\$3,604	\$57,102	\$5,650	\$5,000	-91%
Internal Services	\$1,781	\$2,803	\$2,803	\$2,752	-2%
Capital Outlay	\$2,647	\$862	\$862	\$0	-100%
Technology - Replacement	\$2,647	\$862	\$862	\$0	-100%
Other Costs	\$16,984	\$23,894	\$24,394	\$31,294	31%
Travel/Training	\$1,630	\$4,700	\$4,700	\$4,000	-15%
Insurance/Bonds	\$15,337	\$18,294	\$18,294	\$26,194	43%
Over/Short	(\$225)	\$100	\$100	\$100	0%
Dues and Subscriptions	\$242	\$800	\$1,300	\$1,000	25%
Utility Expense	\$1,118	\$3,800	\$1,000	\$1,000	-74%
Communication	\$1,118	\$3,800	\$1,000	\$1,000	-74%

City Attorney

Authorized Positions for City Attorney

Full Time Positions: 5.00

ASSISTANT CITY ATTORNEY II	1.00
CITY ATTORNEY	1.00
DEPUTY CITY ATTORNEY	1.00
PARALEGAL	2.00

City Attorney Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$683,436	\$707,712	\$707,712	\$734,721	4%
Personnel Services	\$634,316	\$641,550	\$641,550	\$665,937	4%
Materials & Supplies	\$29,537	\$35,160	\$35,160	\$37,000	5%
Contractual Services	\$207	\$5,500	\$5,500	\$5,500	0%
Capital Outlay	\$886	\$380	\$380	\$0	-100%
Other Costs	\$17,698	\$24,348	\$24,348	\$25,509	5%
Utility Expense	\$792	\$775	\$775	\$775	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
City Attorney	\$683,436	\$707,712	\$707,712	\$734,721	4%
Personnel Services	\$634,316	\$641,550	\$641,550	\$665,937	4%
Salaries and Wages - FT	\$444,582	\$449,855	\$449,855	\$469,671	4%
FICA/MC Contributions	\$32,988	\$34,414	\$34,414	\$34,984	2%
Retirement Contributions	\$57,666	\$54,927	\$54,927	\$57,850	5%
Workers Compensation	\$8,773	\$12,652	\$12,652	\$12,786	1%
Health Insurance	\$72,295	\$68,533	\$68,533	\$70,116	2%
Other Insurance	\$14,494	\$14,289	\$14,289	\$13,650	-4%
Other Employee Compensation	\$3,519	\$6,880	\$6,880	\$6,880	0%
Materials & Supplies	\$29,537	\$35,160	\$35,160	\$37,000	5%
General Supplies and Materials	\$2,298	\$2,160	\$2,160	\$2,376	10%
Postage and Printing	\$2,490	\$3,000	\$3,000	\$3,150	5%
Books and Periodicals	\$24,749	\$24,570	\$24,570	\$26,060	6%
Technology Supplies	\$0	\$5,430	\$5,430	\$5,414	0%
Contractual Services	\$207	\$5,500	\$5,500	\$5,500	0%
Legal Services	\$140	\$2,000	\$2,000	\$2,000	0%
Other Contractual	\$67	\$3,500	\$3,500	\$3,500	0%
Capital Outlay	\$886	\$380	\$380	\$0	-100%
Technology - Replacement	\$886	\$380	\$380	\$0	-100%
Other Costs	\$17,698	\$24,348	\$24,348	\$25,509	5%
Travel/Training	\$4,296	\$7,766	\$7,766	\$7,780	0%
Insurance/Bonds	\$11,482	\$13,904	\$13,904	\$14,884	7%
Dues and Subscriptions	\$1,920	\$2,678	\$2,678	\$2,845	6%
Utility Expense	\$792	\$775	\$775	\$775	0%
Communication	\$792	\$775	\$775	\$775	0%

Human Resources

Authorized Positions for Human Resources

Full Time Positions: 5.83

ADMINISTRATIVE ASSISTANT II	1.00
BENEFITS SPECIALIST	1.00
HUMAN RESOURCES GENERALIST	1.00
HUMAN RESOURCES MANAGER	1.00
HUMAN RESOURCES TECHNICIAN	1.00
SUPPORT SERVICES DIRECTOR	0.83

Human Resources Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$652,748	\$709,861	\$709,343	\$819,106	15%
Personnel Services	\$579,971	\$591,660	\$594,372	\$650,386	10%
Materials & Supplies	\$7,679	\$13,559	\$12,159	\$18,330	35%
Contractual Services	\$29,591	\$24,544	\$24,544	\$58,334	138%
Capital Outlay	\$16,113	\$22,068	\$20,238	\$0	-100%
Other Costs	\$19,033	\$57,630	\$57,630	\$92,056	60%
Utility Expense	\$361	\$400	\$400	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Human Resources	\$652,748	\$709,861	\$709,343	\$819,106	15%
Personnel Services	\$579,971	\$591,660	\$594,372	\$650,386	10%
Salaries and Wages - FT	\$372,365	\$397,632	\$397,632	\$448,494	13%
FICA/MC Contributions	\$28,726	\$30,419	\$30,419	\$33,087	9%
Retirement Contributions	\$43,746	\$46,427	\$46,427	\$52,710	14%
Workers Compensation	\$8,117	\$11,178	\$11,178	\$12,166	9%
Health Insurance	\$101,934	\$97,879	\$97,879	\$92,161	-6%
Other Insurance	\$2,051	\$2,837	\$2,837	\$2,866	1%
Other Employee Compensation	\$23,033	\$5,288	\$8,000	\$8,902	68%
Materials & Supplies	\$7,679	\$13,559	\$12,159	\$18,330	35%
General Supplies and Materials	\$5,711	\$7,319	\$5,759	\$7,300	0%
Postage and Printing	\$1,969	\$1,240	\$2,800	\$2,800	126%
Furnishings	\$0	\$800	\$0	\$900	12%
Books and Periodicals	\$0	\$500	\$0	\$500	0%
Technology Supplies	\$0	\$3,700	\$3,600	\$6,830	85%
Contractual Services	\$29,591	\$24,544	\$24,544	\$58,334	138%
Other Contractual	\$29,447	\$24,388	\$24,388	\$58,180	139%
Internal Services	\$144	\$156	\$156	\$154	-1%
Capital Outlay	\$16,113	\$22,068	\$20,238	\$0	-100%
Light Equipment	\$0	\$0	\$0	\$0	0%
Technology - Capital	\$10,065	\$179	\$179	\$0	-100%
Programs and Projects	\$6,048	\$21,889	\$20,059	\$0	-100%
Other Costs	\$19,033	\$57,630	\$57,630	\$92,056	60%
Travel/Training	\$78	\$2,000	\$2,000	\$3,000	50%
Tuition Reimbursement	\$0	\$35,000	\$35,000	\$35,000	0%
Insurance/Bonds	\$18,791	\$20,270	\$20,270	\$24,425	20%
Dues and Subscriptions	\$164	\$360	\$360	\$646	79%
City Events	\$0	\$0	\$0	\$28,985	999%
Utility Expense	\$361	\$400	\$400	\$0	-100%
Communication	\$361	\$400	\$400	\$0	-100%

City of Casper, Wyoming

City Campus Buildings Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$774)	(\$500)	\$0	\$0	-100%
Misc Revenue	(\$774)	(\$500)	\$0	\$0	-100%
Expense	\$520,788	\$568,609	\$566,785	\$675,576	19%
Materials & Supplies	\$95,426	\$116,460	\$116,838	\$184,409	58%
Contractual Services	\$412,083	\$431,967	\$431,967	\$458,355	6%
Utility Expense	\$13,118	\$20,002	\$17,800	\$32,812	64%
Tax Expense	\$161	\$180	\$180	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
City Hall	\$482,422	\$418,016	\$419,397	\$425,472	2%
Misc Revenue	(\$774)	(\$500)	\$0	\$0	-100%
Rentals and Leases	(\$774)	(\$500)	\$0	\$0	-100%
Materials & Supplies	\$61,660	\$66,750	\$68,662	\$69,995	5%
General Supplies and Materials	\$0	\$2,000	\$2,000	\$0	-100%
Electricity	\$47,471	\$47,250	\$43,468	\$45,641	-3%
Natural Gas	\$14,189	\$17,500	\$23,194	\$24,354	39%
Contractual Services	\$412,083	\$338,526	\$338,526	\$343,435	1%
Alarm Monitoring	\$0	\$0	\$0	\$0	0%
Internal Services	\$412,083	\$338,526	\$338,526	\$343,435	1%
Utility Expense	\$9,454	\$13,240	\$12,209	\$12,042	-9%
Communication	\$596	\$740	\$740	\$0	-100%
Water	\$8,857	\$12,500	\$11,469	\$12,042	-4%
Marathon Building	\$14,072	\$20,926	\$19,179	\$19,110	-9%
Materials & Supplies	\$13,877	\$12,780	\$11,127	\$11,684	-9%
Electricity	\$8,806	\$7,780	\$5,772	\$6,061	-22%
Natural Gas	\$5,071	\$5,000	\$5,355	\$5,623	12%
Contractual Services	\$0	\$7,831	\$7,831	\$7,194	-8%
Internal Services	\$0	\$7,831	\$7,831	\$7,194	-8%
Utility Expense	\$196	\$315	\$221	\$232	-26%
Water	\$196	\$315	\$221	\$232	-26%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Miller St. Dormitory	\$2,893	\$19,973	\$20,071	\$43,883	120%
Materials & Supplies	\$1,893	\$2,880	\$2,921	\$2,122	-26%
General Supplies and Materials	\$190	\$900	\$900	\$0	-100%
Electricity	\$658	\$980	\$851	\$894	-9%
Natural Gas	\$1,044	\$1,000	\$1,170	\$1,228	23%
Contractual Services	\$0	\$15,896	\$15,896	\$40,633	156%
Internal Services	\$0	\$15,896	\$15,896	\$40,633	156%
Utility Expense	\$839	\$1,017	\$1,074	\$1,128	11%
Water	\$839	\$1,017	\$1,074	\$1,128	11%
Tax Expense	\$161	\$180	\$180	\$0	-100%
Property Tax	\$161	\$180	\$180	\$0	-100%
City Center Building	\$16,733	\$86,564	\$85,124	\$77,917	-10%
Materials & Supplies	\$14,334	\$14,050	\$14,633	\$15,365	9%
Electricity	\$12,484	\$12,750	\$12,092	\$12,697	0%
Natural Gas	\$1,850	\$1,300	\$2,541	\$2,668	105%
Contractual Services	\$0	\$69,714	\$69,714	\$61,736	-11%
Internal Services	\$0	\$69,714	\$69,714	\$61,736	-11%
Utility Expense	\$2,399	\$2,800	\$777	\$816	-71%
Water	\$2,399	\$2,800	\$777	\$816	-71%
Ash Street Building	\$3,894	\$22,630	\$23,014	\$29,522	30%
Materials & Supplies	\$3,663	\$20,000	\$19,495	\$20,471	2%
Electricity	\$2,906	\$13,000	\$10,171	\$10,680	-18%
Natural Gas	\$757	\$7,000	\$9,324	\$9,791	40%
Contractual Services	\$0	\$0	\$0	\$5,357	999%
Internal Services	\$0	\$0	\$0	\$5,357	999%
Utility Expense	\$231	\$2,630	\$3,519	\$3,694	40%
Water	\$231	\$2,630	\$3,519	\$3,694	40%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Casper Business Center	\$0	\$0	\$0	\$79,672	999%
Materials & Supplies	\$0	\$0	\$0	\$64,772	999%
Electricity	\$0	\$0	\$0	\$40,480	999%
Natural Gas	\$0	\$0	\$0	\$24,292	999%
Utility Expense	\$0	\$0	\$0	\$14,900	999%
Water	\$0	\$0	\$0	\$2,900	999%
Refuse Collection	\$0	\$0	\$0	\$12,000	999%

Information Services

Authorized Positions for Information Services

<i>Full Time Positions:</i> 12.00	
CYBERSECURITY ANALYST	1.00
GIS ANALYST	1.00
INFO SYSTEMS & CYBER SEC. MGR.	1.00
IT SUPPORT SPECIALIST	3.00
NETWORK & CYBER SECURITY ADMIN	1.00
NETWORK ENGINEER	1.00
REGIONAL GIS ADMINISTRATOR	1.00
SYSTEMS & DATABASE ADMINISTR.	1.00
SYSTEMS ANALYST	2.00

Information Services Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$1,620,955	\$1,834,524	\$1,834,524	\$1,982,722	8%
Personnel Services	\$1,203,192	\$1,315,934	\$1,315,934	\$1,349,488	3%
Materials & Supplies	\$3,129	\$13,700	\$13,700	\$28,800	110%
Contractual Services	\$283,809	\$369,507	\$369,507	\$428,688	16%
Capital Outlay	\$6,659	\$1,607	\$1,607	\$0	-100%
Other Costs	\$34,696	\$43,776	\$43,776	\$51,746	18%
Utility Expense	\$89,471	\$90,000	\$90,000	\$124,000	38%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Information Services	\$1,620,955	\$1,834,524	\$1,834,524	\$1,982,722	8%
Personnel Services	\$1,203,192	\$1,315,934	\$1,315,934	\$1,349,488	3%
Salaries and Wages - FT	\$819,911	\$888,000	\$888,000	\$950,611	7%
Overtime	\$1,804	\$3,000	\$3,000	\$3,000	0%
FICA/MC Contributions	\$60,644	\$68,162	\$68,162	\$70,574	4%
Retirement Contributions	\$73,575	\$82,168	\$82,168	\$89,071	8%
Workers Compensation	\$18,422	\$25,120	\$25,120	\$25,647	2%
Health Insurance	\$221,434	\$238,889	\$238,889	\$200,479	-16%
Other Insurance	\$2,706	\$5,555	\$5,555	\$5,546	0%
Other Employee Compensation	\$4,696	\$5,040	\$5,040	\$4,560	-10%
Materials & Supplies	\$3,129	\$13,700	\$13,700	\$28,800	110%
General Supplies and Materials	\$2,385	\$2,600	\$2,600	\$2,600	0%
Postage and Printing	\$545	\$850	\$850	\$550	-35%
Gas/Fuel	\$199	\$250	\$250	\$250	0%
Technology Supplies	\$0	\$10,000	\$10,000	\$25,400	154%
Contractual Services	\$283,809	\$369,507	\$369,507	\$428,688	16%
Maintenance Agreements	\$281,126	\$313,077	\$313,077	\$408,764	31%
Other Contractual	\$2,480	\$56,000	\$56,000	\$19,500	-65%
Internal Services	\$203	\$430	\$430	\$424	-1%
Capital Outlay	\$6,659	\$1,607	\$1,607	\$0	-100%
Technology - Capital	\$6,659	\$1,607	\$1,607	\$0	-100%
Other Costs	\$34,696	\$43,776	\$43,776	\$51,746	18%
Travel/Training	\$3,472	\$9,000	\$9,000	\$11,500	28%
Insurance/Bonds	\$31,094	\$34,476	\$34,476	\$40,046	16%
Dues and Subscriptions	\$130	\$300	\$300	\$200	-33%
Utility Expense	\$89,471	\$90,000	\$90,000	\$124,000	38%
Communication	\$89,471	\$90,000	\$90,000	\$124,000	38%

Finance

Authorized Positions for Finance

<i>Full Time Positions:</i> 7.00	
ACCOUNTANT	1.00
ACCOUNTING SUPERVISOR	1.00
FINANCIAL SERVICES DIRECTOR	1.00
FINANCIAL SERVICES TECHNICIAN	2.00
GRANT SPECIALIST	1.00
PAYROLL TECHNICIAN	1.00

Finance Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$1,324,484	\$1,038,648	\$1,023,438	\$853,855	-18%
Personnel Services	\$993,179	\$813,286	\$783,446	\$686,664	-16%
Materials & Supplies	\$9,212	\$14,269	\$14,769	\$7,250	-49%
Contractual Services	\$301,625	\$177,000	\$192,135	\$128,628	-27%
Capital Outlay	\$468	\$0	\$0	\$0	0%
Other Costs	\$18,800	\$32,893	\$31,888	\$30,113	-8%
Utility Expense	\$1,200	\$1,200	\$1,200	\$1,200	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Finance	\$1,324,484	\$1,038,648	\$1,023,438	\$853,855	-18%
Personnel Services	\$993,179	\$813,286	\$783,446	\$686,664	-16%
Salaries and Wages - FT	\$672,590	\$549,291	\$529,691	\$472,132	-14%
Overtime	\$711	\$2,000	\$1,000	\$2,500	25%
FICA/MC Contributions	\$50,390	\$41,022	\$40,522	\$36,310	-11%
Retirement Contributions	\$68,871	\$61,553	\$59,653	\$56,302	-9%
Workers Compensation	\$9,403	\$14,800	\$14,740	\$13,195	-11%
Health Insurance	\$170,473	\$135,663	\$128,963	\$96,736	-29%
Other Insurance	\$3,046	\$3,077	\$2,997	\$3,119	1%
Other Employee Compensation	\$17,695	\$5,880	\$5,880	\$6,370	8%
Materials & Supplies	\$9,212	\$14,269	\$14,769	\$7,250	-49%
General Supplies and Materials	\$5,407	\$3,659	\$3,659	\$4,500	23%
Postage and Printing	\$479	\$2,000	\$1,500	\$1,500	-25%
Furnishings	\$0	\$0	\$0	\$500	999%
Books and Periodicals	\$312	\$250	\$250	\$250	0%
Technology Supplies	\$3,013	\$8,360	\$9,360	\$500	-94%
Contractual Services	\$301,625	\$177,000	\$192,135	\$128,628	-27%
Investment Services	\$3,495	\$0	\$135	\$0	0%
Acctg/Audit Services	\$290,000	\$177,000	\$192,000	\$120,000	-32%
Maintenance Agreements	\$8,629	\$0	\$0	\$0	0%
Other Contractual	(\$500)	\$0	\$0	\$0	0%
Internal Services	\$0	\$0	\$0	\$8,628	999%
Capital Outlay	\$468	\$0	\$0	\$0	0%
Light Equipment	\$0	\$0	\$0	\$0	0%
Technology - Capital	\$468	\$0	\$0	\$0	0%
Other Costs	\$18,800	\$32,893	\$31,888	\$30,113	-8%
Travel/Training	\$1,451	\$10,000	\$10,000	\$10,000	0%
Insurance/Bonds	\$16,296	\$20,293	\$20,293	\$18,213	-10%
Advertising/Promotion	\$863	\$500	\$225	\$500	0%
Dues and Subscriptions	\$191	\$2,100	\$1,370	\$1,400	-33%
Utility Expense	\$1,200	\$1,200	\$1,200	\$1,200	0%
Communication	\$1,200	\$1,200	\$1,200	\$1,200	0%

Customer Service

Authorized Positions for Customer Service

<i>Full Time Positions:</i> 7.00	
ACCOUNTS RECEIV. SUPERVISOR	1.00
FINANCIAL SERVICES TECHNICIAN	2.00
UTILITY BILLING CUST. SERV REP	4.00

Customer Service Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$850,487	\$819,722	\$935,445	\$846,512	3%
Personnel Services	\$461,637	\$478,170	\$473,893	\$521,130	9%
Materials & Supplies	\$15,557	\$18,509	\$18,509	\$18,850	2%
Contractual Services	\$325,885	\$299,007	\$419,007	\$278,000	-7%
Capital Outlay	\$11,015	\$0	\$0	\$0	0%
Other Costs	\$35,380	\$23,036	\$23,036	\$27,532	20%
Utility Expense	\$1,013	\$1,000	\$1,000	\$1,000	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Customer Service	\$850,487	\$819,722	\$935,445	\$846,512	3%
Personnel Services	\$461,637	\$478,170	\$473,893	\$521,130	9%
Salaries and Wages - FT	\$286,837	\$292,246	\$292,246	\$337,852	16%
Salaries and Wages - PT/Season	\$16,808	\$19,000	\$19,000	\$16,640	-12%
Overtime	\$1,842	\$6,557	\$6,557	\$0	-100%
FICA/MC Contributions	\$22,415	\$24,312	\$24,312	\$26,847	10%
Retirement Contributions	\$26,219	\$27,279	\$27,279	\$31,657	16%
Workers Compensation	\$2,667	\$8,798	\$3,500	\$2,958	-66%
Health Insurance	\$98,163	\$97,799	\$97,799	\$102,885	5%
Other Insurance	\$6,686	\$2,179	\$3,200	\$2,291	5%
Materials & Supplies	\$15,557	\$18,509	\$18,509	\$18,850	2%
General Supplies and Materials	\$6,931	\$6,509	\$6,509	\$7,250	11%
Postage and Printing	\$8,412	\$10,000	\$10,000	\$11,000	10%
Technology Supplies	\$215	\$2,000	\$2,000	\$600	-70%
Contractual Services	\$325,885	\$299,007	\$419,007	\$278,000	-7%
Credit Card Fees	\$117,276	\$95,000	\$120,000	\$120,000	26%
Other Contractual	\$208,609	\$204,007	\$299,007	\$158,000	-23%
Capital Outlay	\$11,015	\$0	\$0	\$0	0%
Light Equipment	\$0	\$0	\$0	\$0	0%
Technology - Capital	\$11,015	\$0	\$0	\$0	0%
Other Costs	\$35,380	\$23,036	\$23,036	\$27,532	20%
Travel/Training	\$1,987	\$4,500	\$4,500	\$4,500	0%
Insurance/Bonds	\$16,296	\$18,436	\$18,436	\$22,932	24%
Over/Short	\$17,097	\$100	\$100	\$100	0%
Utility Expense	\$1,013	\$1,000	\$1,000	\$1,000	0%
Communication	\$1,013	\$1,000	\$1,000	\$1,000	0%

Engineering

Authorized Positions for Engineering

Full Time Positions: 8.49

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

Engineering Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$900,915	\$896,694	\$915,160	\$890,375	-1%
Personnel Services	\$846,888	\$833,655	\$849,921	\$831,100	0%
Materials & Supplies	\$9,523	\$19,446	\$20,746	\$18,358	-6%
Contractual Services	\$14,099	\$14,146	\$14,666	\$13,931	-2%
Capital Outlay	\$6,013	\$0	\$0	\$0	0%
Other Costs	\$23,384	\$28,447	\$28,827	\$25,986	-9%
Utility Expense	\$1,009	\$1,000	\$1,000	\$1,000	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Engineering	\$900,915	\$896,694	\$915,160	\$890,375	-1%
Personnel Services	\$846,888	\$833,655	\$849,921	\$831,100	0%
Salaries and Wages - FT	\$578,913	\$574,339	\$574,339	\$586,116	2%
Overtime	\$0	\$0	\$30	\$0	0%
FICA/MC Contributions	\$42,195	\$43,937	\$43,937	\$43,691	-1%
Retirement Contributions	\$58,391	\$50,619	\$50,619	\$61,458	21%
Workers Compensation	\$12,413	\$16,124	\$16,124	\$14,800	-8%
Health Insurance	\$144,218	\$143,036	\$143,036	\$103,974	-27%
Other Insurance	\$8,725	\$3,836	\$13,836	\$13,760	259%
Other Employee Compensation	\$2,034	\$1,764	\$8,000	\$7,301	314%
Materials & Supplies	\$9,523	\$19,446	\$20,746	\$18,358	-6%
General Supplies and Materials	\$7,031	\$10,546	\$10,546	\$10,000	-5%
Postage and Printing	\$180	\$1,000	\$1,000	\$750	-25%
Safety Equipment/Supplies	\$423	\$200	\$500	\$500	150%
Gas/Fuel	\$1,299	\$2,100	\$2,100	\$2,100	0%
Books and Periodicals	\$590	\$600	\$600	\$600	0%
Technology Supplies	\$0	\$5,000	\$6,000	\$4,408	-12%
Contractual Services	\$14,099	\$14,146	\$14,666	\$13,931	-2%
Professional Services	\$10,467	\$11,680	\$10,000	\$10,000	-14%
Credit Card Fees	\$1,175	\$0	\$2,200	\$1,500	999%
Internal Services	\$2,457	\$2,466	\$2,466	\$2,431	-1%
Capital Outlay	\$6,013	\$0	\$0	\$0	0%
Technology - Capital	\$6,013	\$0	\$0	\$0	0%
Other Costs	\$23,384	\$28,447	\$28,827	\$25,986	-9%
Travel/Training	\$165	\$1,920	\$2,000	\$2,500	30%
Insurance/Bonds	\$21,193	\$24,327	\$24,327	\$20,986	-14%
Dues and Subscriptions	\$2,026	\$2,200	\$2,500	\$2,500	14%
Utility Expense	\$1,009	\$1,000	\$1,000	\$1,000	0%
Communication	\$1,009	\$1,000	\$1,000	\$1,000	0%

Streets

Authorized Positions for Streets

Full Time Positions: 18.00

EQUIPMENT OPERATOR I	4.00
EQUIPMENT OPERATOR II	3.00
EQUIPMENT OPERATOR III	4.00
SIGNAL TECHNICIAN II	1.00
STREET & TRAFFIC MANAGER	1.00
STREET SUPERVISOR	3.00
TRAFFIC TECHNICIAN II	2.00

Streets Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$2,908,557	\$3,202,907	\$3,197,364	\$3,449,733	8%
Personnel Services	\$1,805,556	\$1,836,758	\$1,836,758	\$1,825,847	-1%
Materials & Supplies	\$565,778	\$746,763	\$741,220	\$947,146	27%
Contractual Services	\$455,840	\$543,366	\$543,366	\$541,579	0%
Capital Outlay	\$9,052	\$0	\$0	\$0	0%
Other Costs	\$67,373	\$68,520	\$68,520	\$127,661	86%
Utility Expense	\$4,959	\$7,500	\$7,500	\$7,500	0%

Traffic Control Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$738,093	\$800,931	\$775,932	\$795,000	-1%
Materials & Supplies	\$673,288	\$720,000	\$720,000	\$720,000	0%
Contractual Services	\$64,805	\$80,931	\$55,932	\$75,000	-7%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Streets	\$2,908,557	\$3,202,907	\$3,197,364	\$3,449,733	8%
Personnel Services	\$1,805,556	\$1,836,758	\$1,836,758	\$1,825,847	-1%
Salaries and Wages - FT	\$1,120,671	\$1,137,191	\$1,137,191	\$1,160,136	2%
Overtime	\$44,472	\$72,000	\$72,000	\$60,000	-17%
FICA/MC Contributions	\$83,627	\$92,504	\$92,504	\$93,340	1%
Retirement Contributions	\$104,504	\$111,144	\$111,144	\$108,705	-2%
Workers Compensation	\$26,068	\$34,090	\$34,090	\$33,920	0%
Health Insurance	\$411,271	\$376,409	\$376,409	\$356,848	-5%
Other Insurance	\$7,975	\$7,420	\$7,420	\$7,378	-1%
Other Employee Compensation	\$6,966	\$6,000	\$6,000	\$5,520	-8%
Materials & Supplies	\$565,778	\$746,763	\$741,220	\$947,146	27%
General Supplies and Materials	\$466,663	\$605,543	\$600,000	\$805,000	33%
Safety Equipment/Supplies	\$1,448	\$3,000	\$3,000	\$3,000	0%
Gas/Fuel	\$93,770	\$120,000	\$120,000	\$120,000	0%
Technology Supplies	\$0	\$7,120	\$7,120	\$5,746	-19%
Uniform Expense	\$3,897	\$11,100	\$11,100	\$13,400	21%
Contractual Services	\$455,840	\$543,366	\$543,366	\$541,579	0%
Other Contractual	\$6,993	\$10,000	\$10,000	\$10,000	0%
Internal Services	\$448,847	\$533,366	\$533,366	\$531,579	0%
Capital Outlay	\$9,052	\$0	\$0	\$0	0%
Technology - Capital	\$9,052	\$0	\$0	\$0	0%
Other Costs	\$67,373	\$68,520	\$68,520	\$127,661	86%
Travel/Training	\$695	\$5,000	\$5,000	\$5,000	0%
Insurance/Bonds	\$66,678	\$63,520	\$63,520	\$122,661	93%
Utility Expense	\$4,959	\$7,500	\$7,500	\$7,500	0%
Communication	\$4,752	\$7,000	\$7,000	\$7,000	0%
Water	\$207	\$500	\$500	\$500	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Traffic Control	\$738,093	\$800,931	\$775,932	\$795,000	-1%
Materials & Supplies	\$673,288	\$720,000	\$720,000	\$720,000	0%
General Supplies and Materials	\$130,026	\$120,000	\$120,000	\$120,000	0%
Electricity	\$543,262	\$600,000	\$600,000	\$600,000	0%
Contractual Services	\$64,805	\$80,931	\$55,932	\$75,000	-7%
Other Contractual	\$64,805	\$80,931	\$55,932	\$75,000	-7%

Community Development

Authorized Positions for Community Development

Full Time Positions: 12.00

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

Community Development Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$1,410,774	\$1,435,221	\$1,504,324	\$1,474,391	3%
Personnel Services	\$1,248,189	\$1,219,694	\$1,280,097	\$1,248,986	2%
Materials & Supplies	\$31,267	\$45,950	\$44,950	\$47,996	4%
Contractual Services	\$33,354	\$46,498	\$41,961	\$35,432	-24%
Capital Outlay	\$17,820	\$22,498	\$23,934	\$0	-100%
Other Costs	\$63,818	\$65,032	\$69,832	\$86,227	33%
Utility Expense	\$16,326	\$35,550	\$43,550	\$55,750	57%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Community Development	\$0	\$0	\$0	\$1,474,391	999%
Personnel Services	\$0	\$0	\$0	\$1,248,986	999%
Salaries and Wages - FT	\$0	\$0	\$0	\$861,056	999%
Overtime	\$0	\$0	\$0	\$1,500	999%
Other Employee Withholdings	\$0	\$0	\$0	\$12,840	999%
FICA/MC Contributions	\$0	\$0	\$0	\$63,591	999%
Retirement Contributions	\$0	\$0	\$0	\$93,293	999%
Workers Compensation	\$0	\$0	\$0	\$20,865	999%
Health Insurance	\$0	\$0	\$0	\$177,431	999%
Other Insurance	\$0	\$0	\$0	\$5,450	999%
Other Employee Compensation	\$0	\$0	\$0	\$12,960	999%
Materials & Supplies	\$0	\$0	\$0	\$47,996	999%
General Supplies and Materials	\$0	\$0	\$0	\$5,000	999%
Postage and Printing	\$0	\$0	\$0	\$13,000	999%
Gas/Fuel	\$0	\$0	\$0	\$15,000	999%
Books and Periodicals	\$0	\$0	\$0	\$500	999%
Technology Supplies	\$0	\$0	\$0	\$10,646	999%
Uniform Expense	\$0	\$0	\$0	\$3,850	999%
Contractual Services	\$0	\$0	\$0	\$35,432	999%
Professional Services	\$0	\$0	\$0	\$0	0%
Credit Card Fees	\$0	\$0	\$0	\$5,500	999%
Other Contractual	\$0	\$0	\$0	\$18,400	999%
Internal Services	\$0	\$0	\$0	\$11,532	999%
Other Costs	\$0	\$0	\$0	\$86,227	999%
Travel/Training	\$0	\$0	\$0	\$11,600	999%
Insurance/Bonds	\$0	\$0	\$0	\$46,527	999%
Advertising/Promotion	\$0	\$0	\$0	\$23,600	999%
Dues and Subscriptions	\$0	\$0	\$0	\$4,500	999%
Utility Expense	\$0	\$0	\$0	\$55,750	999%
Communication	\$0	\$0	\$0	\$5,750	999%
Abatements	\$0	\$0	\$0	\$50,000	999%

Police Administration

Authorized Positions for Police Administration

Full Time Positions: 123.40

ADMINISTRATIVE ASSISTANT I	1.00
ADMINISTRATIVE ASSISTANT II	1.00
ADMINISTRATIVE ASSISTANT III	1.00
COMMUNITY SERVICES COORDINATOR	1.00
COMMUNITY SERVICES OFFICER	4.00
CRIMINAL INTELLIGENCE TECH.	1.00
DEPUTY POLICE CHIEF	1.00
DIGITAL RECORDS SPECIALIST	1.00
MASTER POLICE OFFICER	23.80
POLICE ACCREDITATION SPECIALIST	1.00
POLICE CAPTAIN	2.00
POLICE CHIEF	1.00
POLICE FLEET COORDINATOR	1.00
POLICE LIEUTENANT	5.00
POLICE OFFICER	52.90
POLICE RECORDS CLERK	5.00
POLICE RECORDS SUPERVISOR	1.00
POLICE SERGEANT	13.70
POLICE TECHNOLOGIES MANAGER	1.00
PROPERTY & EVIDENCE SUPERVISOR	1.00
PROPERTY EVIDENCE TECH. I	2.00
PUBLIC INFORMATION OFFICER	1.00
VICTIM SERVICES SPECIALIST	1.00

City of Casper, Wyoming

Police Department Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$14,915,335	\$16,567,290	\$16,749,717	\$16,304,537	-2%
Personnel Services	\$12,080,915	\$12,581,701	\$12,729,466	\$12,534,065	0%
Materials & Supplies	\$459,127	\$713,260	\$734,460	\$692,980	-3%
Contractual Services	\$1,535,523	\$2,177,894	\$2,190,194	\$2,033,309	-7%
Capital Outlay	\$104,599	\$85,207	\$85,207	\$0	-100%
Other Costs	\$634,624	\$858,977	\$858,989	\$863,183	0%
Utility Expense	\$100,546	\$150,250	\$151,400	\$181,000	20%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Police Administration	\$14,684,024	\$15,956,043	\$16,171,458	\$15,832,537	-1%
Personnel Services	\$12,080,915	\$12,581,701	\$12,729,466	\$12,534,065	0%
Salaries and Wages - FT	\$8,003,918	\$8,606,117	\$8,625,717	\$8,889,723	3%
Holiday Pay	\$259,359	\$0	\$35,000	\$50,000	999%
Overtime	\$359,446	\$350,075	\$425,000	\$37,000	-89%
Standby Pay	\$53,389	\$45,000	\$45,000	\$45,000	0%
Reimbursable Contract Wages	\$59,430	\$45,000	\$45,000	\$45,000	0%
FICA/MC Contributions	\$189,171	\$195,224	\$196,724	\$204,343	5%
Retirement Contributions	\$760,784	\$846,084	\$847,984	\$934,946	11%
Workers Compensation	\$190,401	\$251,893	\$251,953	\$261,785	4%
Health Insurance	\$2,165,653	\$2,177,485	\$2,184,185	\$2,008,520	-8%
Other Insurance	\$27,365	\$55,343	\$55,423	\$54,148	-2%
Unemployment Compensation	\$5,780	\$0	\$8,000	\$0	0%
Other Employee Compensation	\$6,220	\$9,480	\$9,480	\$3,600	-62%
Materials & Supplies	\$359,533	\$475,089	\$529,289	\$520,980	10%
General Supplies and Materials	\$105,694	\$105,979	\$105,979	\$115,000	9%
Postage and Printing	\$10,766	\$0	\$0	\$16,000	999%
Investigation Supplies	\$2,067	\$0	\$0	\$0	0%
Range Supplies	\$46,618	\$117,000	\$150,000	\$120,000	3%
Evidence Supplies	\$3,916	\$0	\$0	\$0	0%
Electricity	\$210	\$1,200	\$1,500	\$1,200	0%
Gas/Fuel	\$137,445	\$160,000	\$160,000	\$182,000	14%
Furnishings	\$17,695	\$15,200	\$15,200	\$15,000	-1%
Technology Supplies	\$7,243	\$65,210	\$85,210	\$58,280	-11%
Maint/Repair (non contract)	\$6,281	\$10,500	\$10,500	\$13,500	29%
Uniform Expense	\$21,598	\$0	\$900	\$0	0%
Contractual Services	\$1,508,773	\$2,069,819	\$2,082,119	\$1,993,309	-4%
Rent	\$63,775	\$125,000	\$135,000	\$135,000	8%
Professional Services	\$21,812	\$36,600	\$36,600	\$32,000	-13%
Maintenance Agreements	\$0	\$0	\$21,000	\$20,201	999%
Testing	\$495	\$0	\$0	\$0	0%
Credit Card Fees	\$1,732	\$0	\$1,300	\$0	0%
Other Contractual	\$134,417	\$201,903	\$181,903	\$201,000	0%
Internal Services	\$162,656	\$206,316	\$206,316	\$205,108	-1%
Prisoner Care	\$1,123,885	\$1,500,000	\$1,500,000	\$1,400,000	-7%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Capital Outlay	\$104,599	\$85,207	\$85,207	\$0	-100%
Light Equipment	\$64,400	\$25,000	\$25,000	\$0	-100%
Light Equipment - Replacement	\$1,135	\$39,514	\$39,514	\$0	-100%
Technology - Capital	\$37,157	\$20,467	\$20,467	\$0	-100%
Technology - Replacement	\$1,907	\$227	\$227	\$0	-100%
Other Costs	\$529,657	\$593,977	\$593,977	\$603,183	2%
Travel/Training	\$42,260	\$0	\$0	\$0	0%
Insurance/Bonds	\$479,450	\$585,477	\$585,477	\$594,683	2%
Advertising/Promotion	\$7,948	\$8,500	\$8,500	\$8,500	0%
Utility Expense	\$100,546	\$150,250	\$151,400	\$181,000	20%
Communication	\$100,440	\$150,000	\$150,000	\$180,000	20%
Water	\$106	\$250	\$1,400	\$1,000	300%
Police Canine Operations	\$9,558	\$10,750	\$10,762	\$0	-100%
Materials & Supplies	\$4,183	\$6,250	\$6,250	\$0	-100%
General Supplies and Materials	\$4,183	\$6,250	\$6,250	\$0	-100%
Contractual Services	\$4,703	\$4,500	\$4,500	\$0	-100%
Other Contractual	\$4,703	\$4,500	\$4,500	\$0	-100%
Other Costs	\$673	\$0	\$12	\$0	0%
Travel/Training	\$673	\$0	\$12	\$0	0%
Police Career Services	\$146,146	\$472,721	\$439,721	\$430,000	-9%
Materials & Supplies	\$62,226	\$152,721	\$119,721	\$130,000	-15%
Uniform Expense	\$62,226	\$152,721	\$119,721	\$130,000	-15%
Contractual Services	\$14,279	\$55,000	\$55,000	\$40,000	-27%
Testing	\$13,266	\$40,000	\$40,000	\$40,000	0%
Other Contractual	\$1,013	\$15,000	\$15,000	\$0	-100%
Other Costs	\$69,641	\$265,000	\$265,000	\$260,000	-2%
Travel/Training	\$55,820	\$225,000	\$225,000	\$225,000	0%
Recruitment Activities	\$13,820	\$40,000	\$40,000	\$35,000	-12%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Police Investigations	\$45,042	\$69,000	\$69,000	\$42,000	-39%
Materials & Supplies	\$16,946	\$42,500	\$42,500	\$42,000	-1%
General Supplies and Materials	\$413	\$3,500	\$3,500	\$0	-100%
Investigation Supplies	\$11,958	\$12,000	\$12,000	\$12,000	0%
Evidence Supplies	\$4,575	\$27,000	\$27,000	\$30,000	11%
Contractual Services	\$4,048	\$26,500	\$26,500	\$0	-100%
Other Contractual	\$4,048	\$26,500	\$26,500	\$0	-100%
Other Costs	\$24,048	\$0	\$0	\$0	0%
Travel/Training	\$24,048	\$0	\$0	\$0	0%
Police Patrol	\$15,830	\$22,576	\$22,576	\$0	-100%
Materials & Supplies	\$2,740	\$2,500	\$2,500	\$0	-100%
General Supplies and Materials	\$413	\$2,500	\$2,500	\$0	-100%
Evidence Supplies	\$2,328	\$0	\$0	\$0	0%
Contractual Services	\$2,930	\$20,076	\$20,076	\$0	-100%
Other Contractual	\$2,930	\$20,076	\$20,076	\$0	-100%
Other Costs	\$10,160	\$0	\$0	\$0	0%
Travel/Training	\$10,160	\$0	\$0	\$0	0%
Police Records	\$3,177	\$28,700	\$28,700	\$0	-100%
Materials & Supplies	\$2,797	\$26,700	\$26,700	\$0	-100%
General Supplies and Materials	\$329	\$11,200	\$11,200	\$0	-100%
Postage and Printing	\$2,469	\$15,500	\$15,500	\$0	-100%
Contractual Services	\$380	\$2,000	\$2,000	\$0	-100%
Other Contractual	\$380	\$2,000	\$2,000	\$0	-100%
Other Costs	\$0	\$0	\$0	\$0	0%
Travel/Training	\$0	\$0	\$0	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Police Traffic Enforcement	\$11,557	\$7,500	\$7,500	\$0	-100%
Materials & Supplies	\$10,700	\$7,500	\$7,500	\$0	-100%
General Supplies and Materials	\$10,700	\$7,500	\$7,500	\$0	-100%
Contractual Services	\$412	\$0	\$0	\$0	0%
Other Contractual	\$412	\$0	\$0	\$0	0%
Other Costs	\$445	\$0	\$0	\$0	0%
Travel/Training	\$445	\$0	\$0	\$0	0%

Fire-EMS Administration

Authorized Positions for Fire-EMS Administration

<i>Full Time Positions:</i> 75.00	
BATTALION CHIEF	3.00
BATTALION CHIEF (DAYS)	1.00
CRR OFFICER	2.00
DEPUTY FIRE CHIEF	3.00
FIRE CAPTAIN	15.00
FIRE CAPTAIN (DAYS)	1.00
FIRE CHIEF	1.00
FIRE ENGINEER	21.00
FIRE FIGHTER	26.00
FIRE TRAINEE	1.00
GIS TECHNICIAN	1.00

Fire Department Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$10,062,376	\$10,351,769	\$10,358,296	\$10,861,886	5%
Personnel Services	\$8,993,373	\$9,072,764	\$9,087,592	\$9,465,386	4%
Materials & Supplies	\$408,514	\$522,862	\$493,862	\$545,870	4%
Contractual Services	\$306,179	\$401,144	\$416,843	\$396,866	-1%
Capital Outlay	\$19,801	\$0	\$0	\$0	0%
Other Costs	\$275,077	\$289,720	\$294,720	\$388,485	34%
Utility Expense	\$59,431	\$65,279	\$65,279	\$65,279	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Fire-EMS Administration	\$9,451,153	\$9,562,925	\$9,578,753	\$10,011,040	5%
Personnel Services	\$8,993,373	\$9,072,764	\$9,087,592	\$9,465,386	4%
Salaries and Wages - FT	\$5,985,812	\$5,881,075	\$5,881,075	\$6,200,211	5%
Holiday Pay	\$30,869	\$110,000	\$110,000	\$50,000	-55%
Overtime	\$300,387	\$320,000	\$320,000	\$330,000	3%
Standby Pay	\$8,351	\$8,000	\$8,000	\$8,000	0%
FICA/MC Contributions	\$91,222	\$95,193	\$95,193	\$95,686	1%
Retirement Contributions	\$880,337	\$948,724	\$948,724	\$1,012,868	7%
Retirement Health Contribution	\$34,818	\$35,000	\$35,000	\$70,000	100%
Workers Compensation	\$145,497	\$178,164	\$178,164	\$183,453	3%
Health Insurance	\$1,490,384	\$1,486,248	\$1,486,248	\$1,409,298	-5%
Other Insurance	\$16,982	\$3,188	\$13,188	\$13,159	313%
Other Employee Compensation	\$8,713	\$7,172	\$12,000	\$92,711	999%
Materials & Supplies	\$78,771	\$116,664	\$117,664	\$109,820	-6%
General Supplies and Materials	\$6,210	\$7,000	\$7,000	\$7,000	0%
Postage and Printing	\$6,272	\$4,100	\$4,100	\$4,100	0%
Electricity	\$46,778	\$43,000	\$43,000	\$43,000	0%
Natural Gas	\$16,565	\$26,000	\$27,000	\$24,000	-8%
Technology Supplies	\$2,946	\$36,564	\$36,564	\$31,720	-13%
Contractual Services	\$44,216	\$58,498	\$58,498	\$41,870	-28%
Maintenance Agreements	\$44,216	\$58,498	\$58,498	\$41,870	-28%
Capital Outlay	\$19,801	\$0	\$0	\$0	0%
Technology - Capital	\$19,801	\$0	\$0	\$0	0%
Other Costs	\$255,560	\$249,720	\$249,720	\$328,685	32%
Insurance/Bonds	\$250,087	\$243,970	\$243,970	\$322,935	32%
Advertising/Promotion	\$746	\$750	\$750	\$750	0%
Dues and Subscriptions	\$4,727	\$5,000	\$5,000	\$5,000	0%
Utility Expense	\$59,431	\$65,279	\$65,279	\$65,279	0%
Communication	\$47,167	\$49,000	\$49,000	\$49,000	0%
Water	\$12,265	\$16,279	\$16,279	\$16,279	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Fire-EMS Operations	\$535,910	\$666,015	\$631,015	\$671,196	1%
Materials & Supplies	\$287,611	\$357,620	\$322,620	\$366,150	2%
General Supplies and Materials	\$84,040	\$65,916	\$65,916	\$106,600	62%
Custodial Supplies	\$13,662	\$21,500	\$16,500	\$16,500	-23%
Safety Equipment/Supplies	\$41,908	\$54,450	\$54,450	\$46,850	-14%
Gas/Fuel	\$54,290	\$80,000	\$75,000	\$65,000	-19%
Furnishings	\$0	\$0	\$0	\$18,900	999%
Books and Periodicals	\$3,544	\$3,500	\$3,500	\$3,500	0%
Maint/Repair (non contract)	\$38,876	\$68,919	\$43,919	\$48,800	-29%
Uniform Expense	\$51,291	\$63,335	\$63,335	\$60,000	-5%
Contractual Services	\$248,299	\$308,395	\$308,395	\$305,046	-1%
Internal Services	\$248,299	\$308,395	\$308,395	\$305,046	-1%
Fire-EMS Training	\$51,117	\$92,251	\$112,950	\$132,750	44%
Materials & Supplies	\$17,936	\$18,000	\$18,000	\$23,000	28%
General Supplies and Materials	\$14,997	\$15,000	\$15,000	\$20,000	33%
Books and Periodicals	\$2,939	\$3,000	\$3,000	\$3,000	0%
Contractual Services	\$13,664	\$34,251	\$49,950	\$49,950	46%
Testing	\$13,664	\$34,251	\$49,950	\$49,950	46%
Other Costs	\$19,517	\$40,000	\$45,000	\$59,800	49%
Travel/Training	\$19,517	\$40,000	\$45,000	\$59,800	49%
Fire-EMS Prevent & Inspect	\$24,196	\$30,578	\$35,578	\$46,900	53%
Materials & Supplies	\$24,196	\$30,578	\$35,578	\$46,900	53%
General Supplies and Materials	\$24,196	\$30,578	\$35,578	\$46,900	53%

Parks - Athletic Maintenance

Authorized Positions for Parks - Athletic Maint.

Full Time Positions: 3.00

PARKS & RECREATION WORKER II	1.50
PARKS & RECREATION WORKER IV	1.00
RECREATION SUPERVISOR	0.50

Parks - Parks Maintenance

Authorized Positions for Parks - Parks Maint.

Full Time Positions: 9.44

ADMINISTRATIVE ASSISTANT I	0.75
PARKS & RECREATION WORKER IV	3.00
PARKS CREW LEADER	1.00
PARKS MAINTENANCE TECHNICIAN	2.50
PARKS MANAGER	0.60
PARKS SUPERVISOR	1.50
PARKS, REC & FACILITIES DIRECTOR	0.09

Parks Department Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$1,985,756	\$2,241,369	\$2,265,817	\$2,505,003	12%
Personnel Services	\$1,111,572	\$1,116,205	\$1,161,387	\$1,276,467	14%
Materials & Supplies	\$210,498	\$282,844	\$289,200	\$345,163	22%
Contractual Services	\$325,045	\$344,631	\$330,931	\$307,168	-11%
Capital Outlay	\$6,802	\$0	\$0	\$0	0%
Other Costs	\$61,913	\$75,889	\$68,799	\$135,955	79%
Utility Expense	\$269,925	\$421,800	\$415,500	\$440,250	4%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Parks - Athletic Maint.	\$99,396	\$134,500	\$174,650	\$474,962	253%
Personnel Services	\$0	\$0	\$26,650	\$275,347	999%
Salaries and Wages - FT	\$0	\$0	\$0	\$146,047	999%
Salaries and Wages - PT/Season	\$0	\$0	\$23,600	\$62,920	999%
Overtime	\$0	\$0	\$500	\$1,500	999%
FICA/MC Contributions	\$0	\$0	\$1,850	\$15,987	999%
Retirement Contributions	\$0	\$0	\$0	\$13,684	999%
Workers Compensation	\$0	\$0	\$700	\$5,810	999%
Health Insurance	\$0	\$0	\$0	\$23,093	999%
Other Insurance	\$0	\$0	\$0	\$6,066	999%
Other Employee Compensation	\$0	\$0	\$0	\$240	999%
Materials & Supplies	\$64,370	\$84,500	\$98,000	\$144,365	71%
General Supplies and Materials	\$17,414	\$20,000	\$20,000	\$63,515	218%
Electricity	\$46,956	\$60,000	\$73,500	\$76,350	27%
Natural Gas	\$0	\$4,500	\$4,500	\$4,500	0%
Utility Expense	\$35,026	\$50,000	\$50,000	\$55,250	10%
Water	\$35,026	\$50,000	\$50,000	\$55,250	10%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Parks - Parks Maint.	\$1,774,182	\$1,947,169	\$1,936,467	\$1,869,107	-4%
Personnel Services	\$1,111,572	\$1,116,205	\$1,134,737	\$1,001,120	-10%
Salaries and Wages - FT	\$706,991	\$630,161	\$630,161	\$556,485	-12%
Salaries and Wages - PT/Season	\$49,893	\$120,102	\$120,102	\$135,422	13%
Overtime	\$10,249	\$19,900	\$19,900	\$17,000	-15%
Standby Pay	\$602	\$0	\$600	\$0	0%
FICA/MC Contributions	\$53,764	\$58,918	\$58,918	\$54,232	-8%
Retirement Contributions	\$63,735	\$69,281	\$69,281	\$53,156	-23%
Workers Compensation	\$16,434	\$21,696	\$21,696	\$19,708	-9%
Health Insurance	\$197,893	\$185,646	\$185,646	\$142,602	-23%
Other Insurance	\$3,012	\$4,833	\$14,833	\$11,825	145%
Unemployment Compensation	\$806	\$0	\$6,100	\$0	0%
Other Employee Compensation	\$8,194	\$5,668	\$7,500	\$10,690	89%
Materials & Supplies	\$98,352	\$138,644	\$131,500	\$139,864	1%
General Supplies and Materials	\$37,767	\$40,000	\$40,000	\$45,000	12%
Safety Equipment/Supplies	\$2,134	\$2,500	\$2,500	\$2,500	0%
Electricity	\$19,451	\$45,000	\$35,000	\$35,000	-22%
Natural Gas	\$1,921	\$1,200	\$2,000	\$2,000	67%
Gas/Fuel	\$37,080	\$41,944	\$44,000	\$46,000	10%
Technology Supplies	\$0	\$8,000	\$8,000	\$9,364	17%
Contractual Services	\$325,045	\$344,631	\$330,931	\$307,168	-11%
Rent	\$39,392	\$55,000	\$45,000	\$55,000	0%
Balefill	\$4,322	\$7,000	\$6,000	\$6,000	-14%
Other Contractual	\$21,209	\$20,700	\$18,000	\$13,700	-34%
Internal Services	\$260,123	\$261,931	\$261,931	\$232,468	-11%
Capital Outlay	\$6,802	\$0	\$0	\$0	0%
Technology - Replacement	\$6,802	\$0	\$0	\$0	0%
Other Costs	\$61,913	\$75,889	\$68,799	\$135,955	79%
Travel/Training	\$2,105	\$2,800	\$2,000	\$5,200	86%
Community Service	\$11,587	\$19,340	\$13,050	\$10,570	-45%
Insurance/Bonds	\$48,221	\$53,749	\$53,749	\$120,185	124%
Utility Expense	\$170,497	\$271,800	\$270,500	\$285,000	5%
Communication	\$3,259	\$6,800	\$5,500	\$10,000	47%
Water	\$167,238	\$265,000	\$265,000	\$275,000	4%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Parks - Urban Forestry	\$14,060	\$20,000	\$20,000	\$21,234	6%
Materials & Supplies	\$14,060	\$20,000	\$20,000	\$21,234	6%
General Supplies and Materials	\$14,060	\$20,000	\$20,000	\$21,234	6%
Parks - Special Areas	\$98,118	\$139,700	\$134,700	\$139,700	0%
Materials & Supplies	\$33,716	\$39,700	\$39,700	\$39,700	0%
General Supplies and Materials	\$4,141	\$4,700	\$4,700	\$4,700	0%
Electricity	\$29,575	\$35,000	\$35,000	\$35,000	0%
Utility Expense	\$64,402	\$100,000	\$95,000	\$100,000	0%
Water	\$64,402	\$100,000	\$95,000	\$100,000	0%

Cemetery

Authorized Positions for Cemetery

Full Time Positions: 2.19

CEMETERY SUPERVISOR	1.00
PARKS & RECREATION WORKER IV	1.00
PARKS MANAGER	0.10
PARKS, REC & FACILITIES DIRECTOR	0.09

Cemetery Department Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$388,628	\$498,446	\$516,700	\$501,192	1%
Personnel Services	\$256,632	\$279,194	\$314,847	\$305,588	9%
Materials & Supplies	\$26,495	\$30,625	\$32,726	\$33,072	8%
Contractual Services	\$22,486	\$24,184	\$25,684	\$24,874	3%
Capital Outlay	\$0	\$6,000	\$6,000	\$0	-100%
Other Costs	\$18,585	\$26,643	\$26,643	\$25,377	-5%
Utility Expense	\$64,430	\$131,800	\$110,800	\$112,281	-15%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Cemetery	\$388,628	\$498,446	\$516,700	\$501,192	1%
Personnel Services	\$256,632	\$279,194	\$314,847	\$305,588	9%
Salaries and Wages - FT	\$132,304	\$132,688	\$160,000	\$164,442	24%
Salaries and Wages - PT/Season	\$48,332	\$66,600	\$66,600	\$58,710	-12%
Overtime	\$3,641	\$2,500	\$2,500	\$3,100	24%
FICA/MC Contributions	\$13,445	\$15,437	\$15,437	\$17,309	12%
Retirement Contributions	\$12,252	\$12,427	\$15,000	\$16,468	33%
Workers Compensation	\$3,954	\$5,781	\$5,781	\$6,290	9%
Health Insurance	\$41,162	\$42,232	\$48,000	\$37,636	-11%
Other Insurance	\$548	\$1,009	\$1,009	\$1,153	14%
Other Employee Compensation	\$994	\$520	\$520	\$480	-8%
Materials & Supplies	\$26,495	\$30,625	\$32,726	\$33,072	8%
General Supplies and Materials	\$15,898	\$14,626	\$14,626	\$13,470	-8%
Safety Equipment/Supplies	\$963	\$1,500	\$1,500	\$1,500	0%
Electricity	\$1,428	\$2,600	\$2,000	\$2,000	-23%
Natural Gas	\$2,374	\$2,200	\$2,600	\$2,200	0%
Gas/Fuel	\$5,832	\$5,699	\$8,000	\$6,800	19%
Furnishings	\$0	\$0	\$0	\$4,000	999%
Technology Supplies	\$0	\$4,000	\$4,000	\$3,102	-22%
Contractual Services	\$22,486	\$24,184	\$25,684	\$24,874	3%
Credit Card Fees	\$1,333	\$0	\$1,500	\$1,476	999%
Internal Services	\$21,153	\$24,184	\$24,184	\$23,398	-3%
Capital Outlay	\$0	\$6,000	\$6,000	\$0	-100%
Light Equipment	\$0	\$6,000	\$6,000	\$0	-100%
Technology - Capital	\$0	\$0	\$0	\$0	0%
Other Costs	\$18,585	\$26,643	\$26,643	\$25,377	-5%
Travel/Training	\$271	\$1,600	\$1,600	\$1,800	12%
Insurance/Bonds	\$18,314	\$25,043	\$25,043	\$23,577	-6%
Utility Expense	\$64,430	\$131,800	\$110,800	\$112,281	-15%
Communication	\$376	\$1,800	\$800	\$2,281	27%
Water	\$64,054	\$130,000	\$110,000	\$110,000	-15%

Ft. Caspar Museum

Authorized Positions for Ft. Caspar Museum

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

Fort Caspar Department Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Expense	\$385,770	\$418,834	\$407,555	\$499,724	19%
Personnel Services	\$290,992	\$304,475	\$298,103	\$338,101	11%
Materials & Supplies	\$36,718	\$51,900	\$52,354	\$82,350	59%
Contractual Services	\$38,710	\$40,171	\$41,877	\$60,227	50%
Capital Outlay	\$4,934	\$1,261	\$600	\$0	-100%
Other Costs	\$8,528	\$13,427	\$11,659	\$15,996	19%
Utility Expense	\$2,816	\$3,900	\$2,962	\$3,050	-22%
Tax Expense	\$3,072	\$3,700	\$0	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Ft. Caspar Museum	\$385,770	\$418,834	\$407,555	\$499,724	19%
Personnel Services	\$290,992	\$304,475	\$298,103	\$338,101	11%
Salaries and Wages - FT	\$196,232	\$199,986	\$199,986	\$231,291	16%
Salaries and Wages - PT/Season	\$9,132	\$15,897	\$9,500	\$11,935	-25%
Overtime	\$0	\$0	\$65	\$0	0%
FICA/MC Contributions	\$14,722	\$16,515	\$16,515	\$18,607	13%
Retirement Contributions	\$17,786	\$18,379	\$18,379	\$22,730	24%
Workers Compensation	\$4,513	\$6,180	\$6,180	\$6,763	9%
Health Insurance	\$47,284	\$45,403	\$45,403	\$44,504	-2%
Other Insurance	\$829	\$1,595	\$1,595	\$1,791	12%
Other Employee Compensation	\$494	\$520	\$480	\$480	-8%
Materials & Supplies	\$36,718	\$51,900	\$52,354	\$82,350	59%
General Supplies and Materials	\$2,896	\$3,200	\$3,200	\$3,800	19%
Postage and Printing	\$1,065	\$1,300	\$1,300	\$1,300	0%
Electricity	\$8,729	\$8,000	\$8,240	\$8,240	3%
Natural Gas	\$4,009	\$3,800	\$4,600	\$3,800	0%
Furnishings	\$0	\$0	\$0	\$31,000	999%
Supplies Purchased for Resale	\$16,197	\$27,000	\$27,285	\$28,000	4%
Technology Supplies	\$3,401	\$8,100	\$7,229	\$5,710	-30%
Uniform Expense	\$420	\$500	\$500	\$500	0%
Contractual Services	\$38,710	\$40,171	\$41,877	\$60,227	50%
Maintenance Agreements	\$87	\$200	\$200	\$200	0%
Credit Card Fees	\$1,328	\$0	\$2,193	\$2,600	999%
Alarm Monitoring	\$2,468	\$2,500	\$2,500	\$2,500	0%
Other Contractual	\$11,464	\$14,487	\$14,000	\$17,000	17%
Internal Services	\$23,362	\$22,984	\$22,984	\$37,927	65%
Capital Outlay	\$4,934	\$1,261	\$600	\$0	-100%
Technology - Capital Programs and Projects	\$4,584	\$661	\$0	\$0	-100%
	\$349	\$600	\$600	\$0	-100%
Other Costs	\$8,528	\$13,427	\$11,659	\$15,996	19%
Travel/Training	\$0	\$3,500	\$1,750	\$3,500	0%
Insurance/Bonds	\$8,287	\$7,977	\$7,977	\$10,546	32%
Advertising/Promotion	\$250	\$1,900	\$1,900	\$1,900	0%
Over/Short	(\$9)	\$50	\$32	\$50	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Utility Expense	\$2,816	\$3,900	\$2,962	\$3,050	-22%
Communication	\$217	\$1,100	\$162	\$250	-77%
Water	\$2,599	\$2,800	\$2,800	\$2,800	0%
Tax Expense	\$3,072	\$3,700	\$0	\$0	-100%
Sales Tax	\$3,072	\$3,700	\$0	\$0	-100%

Other General Purpose Funds



Other General Purpose Funds

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	Change
All Revenue, By Fund	(\$15,777,599)	(\$3,225,336)	(\$3,089,391)	(\$9,002,654)	179%
Opportunities Fund	(\$28,764)	(\$23,281)	(\$23,281)	(\$99,132)	326%
Perpetual Care Fund	(\$576,559)	(\$606,292)	(\$607,992)	(\$340,669)	-44%
Local Assessment District Fund	(\$5,037)	(\$18,837)	(\$18,837)	(\$108,788)	478%
Metro Animal Fund	(\$1,493,194)	(\$1,397,641)	(\$1,397,641)	(\$1,476,303)	6%
River Fund	(\$531,944)	(\$975,585)	(\$841,640)	(\$6,977,762)	615%
CARES Act Funding	(\$13,142,102)	(\$203,700)	(\$200,000)	\$0	-100%
Expenses, By Fund	\$8,015,535	\$4,474,114	\$12,019,865	\$10,166,625	127%
Opportunities Fund	\$1,483,003	\$250,682	\$250,682	\$1,189,512	375%
Perpetual Care Fund	\$2,121,770	\$1,488,928	\$1,305,636	\$330,736	-78%
Local Assessment District Fund	\$1,746,630	\$187	\$187	\$124,912	999%
Metro Animal Fund	\$1,145,038	\$1,376,405	\$1,376,405	\$1,647,955	20%
River Fund	\$3,430	\$836,955	\$836,955	\$6,873,510	721%
CARES Act Funding	\$1,515,663	\$520,957	\$8,250,000	\$0	-100%
Net Decrease (Increase)	(\$7,762,064)	\$1,248,778	\$8,930,474	\$1,163,971	-7%
Opportunities Fund	\$1,454,240	\$227,401	\$227,401	\$1,090,380	379%
Perpetual Care Fund	\$1,545,212	\$882,636	\$697,644	(\$9,933)	-101%
Local Assessment District Fund	\$1,741,593	(\$18,650)	(\$18,650)	\$16,124	-186%
Metro Animal Fund	(\$348,155)	(\$21,236)	(\$21,236)	\$171,652	-908%
River Fund	(\$528,513)	(\$138,630)	(\$4,685)	(\$104,252)	-25%
CARES Act Funding	(\$11,626,440)	\$317,257	\$8,050,000	\$0	-100%

City of Casper, Wyoming

Opportunities Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$28,764)	(\$23,281)	(\$23,281)	(\$99,132)	326%
Misc Revenue	(\$18,432)	(\$11,457)	(\$11,457)	(\$63,269)	452%
Other Sources	(\$10,331)	(\$11,824)	(\$11,824)	(\$35,863)	203%
Expense	\$1,483,003	\$250,682	\$250,682	\$1,189,512	375%
Contractual Services	\$8,470	\$682	\$682	\$4,512	562%
Transfers Out	\$1,474,533	\$250,000	\$250,000	\$1,185,000	374%
Opportunities Fund Net Decrease (Increase)	\$1,454,240	\$227,401	\$227,401	\$1,090,380	379%

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Opportunities Fund	\$1,454,240	\$227,401	\$227,401	\$1,090,380	379%
Misc Revenue	(\$18,432)	(\$11,457)	(\$11,457)	(\$63,269)	452%
Interest Earned	(\$18,432)	(\$11,457)	(\$11,457)	(\$63,269)	452%
Other Sources	(\$10,331)	(\$11,824)	(\$11,824)	(\$35,863)	203%
Loan Payments	(\$10,331)	(\$11,824)	(\$11,824)	(\$35,863)	203%
Contractual Services	\$8,470	\$682	\$682	\$4,512	562%
Investment Services	\$8,470	\$682	\$682	\$4,512	562%
Transfers Out	\$1,474,533	\$250,000	\$250,000	\$1,185,000	374%
Transfers Out	\$1,474,533	\$250,000	\$250,000	\$1,185,000	374%

Opportunities Fund - Transfers Out Detail	\$1,185,000
To Capital Fund - "D" Street Extension	\$75,000
To Capital Fund - Baseline Irrigation System	\$610,000
To Capital Fund - Golf Carts	\$400,000
To Capital Fund - Recreation Center Fitness Room	\$100,000

City of Casper, Wyoming

Perpetual Care Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$576,559)	(\$606,292)	(\$607,992)	(\$340,669)	-44%
Misc Revenue	(\$514,943)	(\$510,792)	(\$512,492)	(\$315,922)	-38%
Other Sources	(\$61,616)	(\$95,500)	(\$95,500)	(\$24,747)	-74%
Expense	\$2,121,770	\$1,488,928	\$1,305,636	\$330,736	-78%
Contractual Services	\$33,158	\$246,058	\$62,766	\$22,014	-91%
Capital Outlay	\$247,428	\$870	\$870	\$0	-100%
Transfers Out	\$1,841,184	\$1,242,000	\$1,242,000	\$308,722	-75%
Perpetual Care Fund Net Decrease (Increase)	\$1,545,212	\$882,636	\$697,644	(\$9,933)	-101%

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Perpetual Care Fund	(\$6,064)	\$0	\$0	(\$308,722)	999%
Misc Revenue	(\$6,064)	\$0	\$0	(\$308,722)	999%
Interest Earned	(\$6,064)	\$0	\$0	(\$308,722)	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Perpetual Care Operations	\$33,158	\$233,690	\$50,398	\$22,014	-91%
Contractual Services	\$33,158	\$233,690	\$50,398	\$22,014	-91%
Investment Services	\$33,158	\$50,398	\$50,398	\$22,014	-56%
Other Contractual	\$0	\$183,292	\$0	\$0	-100%
Perpetual Care Urban Forestry	\$5,700	\$1,458	\$1,458	\$0	-100%
Contractual Services	\$0	\$588	\$588	\$0	-100%
Investment Services	\$0	\$588	\$588	\$0	-100%
Capital Outlay	\$5,700	\$870	\$870	\$0	-100%
Buildings	\$5,700	\$870	\$870	\$0	-100%
Perpetual Care Platte Prk Trst	(\$570,494)	(\$606,292)	(\$607,992)	(\$31,947)	-95%
Misc Revenue	(\$508,878)	(\$510,792)	(\$512,492)	(\$7,200)	-99%
Interest Earned	(\$501,678)	(\$505,292)	(\$505,292)	\$0	-100%
Rentals and Leases	(\$7,200)	(\$5,500)	(\$7,200)	(\$7,200)	31%
Other Sources	(\$61,616)	(\$95,500)	(\$95,500)	(\$24,747)	-74%
Loan Payments	(\$61,616)	(\$95,500)	(\$95,500)	(\$24,747)	-74%
Perpetual Care Building Trust	\$241,728	\$9,221	\$9,221	\$0	-100%
Contractual Services	\$0	\$9,221	\$9,221	\$0	-100%
Investment Services	\$0	\$9,221	\$9,221	\$0	-100%
Capital Outlay	\$241,728	\$0	\$0	\$0	0%
Improvements to Buildings	\$241,728	\$0	\$0	\$0	0%
Perpetual Care Transfers Out	\$1,841,184	\$1,244,559	\$1,244,559	\$308,722	-75%
Contractual Services	\$0	\$2,559	\$2,559	\$0	-100%
Investment Services	\$0	\$2,559	\$2,559	\$0	-100%
Transfers Out	\$1,841,184	\$1,242,000	\$1,242,000	\$308,722	-75%
Transfers Out	\$1,841,184	\$1,242,000	\$1,242,000	\$308,722	-75%

City of Casper, Wyoming

Perpetual Care Fund - Transfers Out Detail	\$308,722
To Aquatics	\$36,736
To BAS - North Platte Park Trust	\$4,940
To Capital Fund - Fire Station 2 Sewer Service Line	\$30,000
To General Fund - Urban Forestry	\$1,234
To Hogadon	\$63,192
To Ice Arena	\$41,124
To Rec Center	\$131,496

City of Casper, Wyoming

Local Assessment District Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$5,037)	(\$18,837)	(\$18,837)	(\$108,788)	478%
Misc Revenue	(\$5,037)	(\$18,837)	(\$18,837)	(\$108,788)	478%
Expense	\$1,746,630	\$187	\$187	\$124,912	999%
Contractual Services	\$2,324	\$187	\$187	\$6,538	999%
Transfers Out	\$1,744,306	\$0	\$0	\$118,374	999%
Local Assessment District Fund Net Decrease (Increase)	\$1,741,593	(\$18,650)	(\$18,650)	\$16,124	-186%

Local Assessment District Fund	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Misc Revenue	\$1,741,593	(\$18,650)	(\$18,650)	\$16,124	-186%
Misc Revenue	(\$5,037)	(\$18,837)	(\$18,837)	(\$108,788)	478%
Interest Earned	(\$4,550)	(\$3,137)	(\$3,137)	(\$91,688)	999%
LAD Principal.	\$0	(\$12,000)	(\$12,000)	(\$13,600)	13%
LAD Interest	(\$487)	(\$3,500)	(\$3,500)	(\$3,500)	0%
LAD Penalties	\$0	(\$200)	(\$200)	\$0	-100%
Contractual Services	\$2,324	\$187	\$187	\$6,538	999%
Investment Services	\$2,324	\$187	\$187	\$6,538	999%
Transfers Out	\$1,744,306	\$0	\$0	\$118,374	999%
Transfers Out	\$1,744,306	\$0	\$0	\$118,374	999%

Metro Animal Fund

Authorized Positions for Metro Animal Control

<i>Full Time Positions:</i> 8.00	
ANIMAL PROTECTION OFFICER I	4.00
ANIMAL PROTECTION OFFICER II	3.00
LEAD ANIMAL PROTECTION OFFICER	1.00

Authorized Positions for Metro Animal Shelter

<i>Full Time Positions:</i> 6.00	
KENNEL TECHNICIAN	5.00
METRO ANIMAL SUPERINTENDENT	1.00

City of Casper, Wyoming

Metro Animal Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$1,493,194)	(\$1,397,641)	(\$1,397,641)	(\$1,476,303)	6%
Licences and Permits	(\$5,183)	(\$5,000)	(\$5,000)	(\$5,000)	0%
Intergovernmental	(\$212,361)	(\$220,256)	(\$220,256)	(\$224,012)	2%
Goods and Svcs Rev	(\$29,364)	(\$32,000)	(\$32,000)	(\$31,000)	-3%
Misc Revenue	(\$12,709)	(\$11,381)	(\$11,381)	(\$26,510)	133%
Other Sources	(\$1,233,577)	(\$1,129,004)	(\$1,129,004)	(\$1,189,781)	5%
Expense	\$1,145,038	\$1,376,405	\$1,376,405	\$1,647,955	20%
Personnel Services	\$832,423	\$908,786	\$908,786	\$959,535	6%
Materials & Supplies	\$94,330	\$165,340	\$165,340	\$171,278	4%
Contractual Services	\$78,598	\$125,794	\$125,794	\$111,157	-12%
Capital Outlay	\$7,682	\$24,800	\$24,800	\$216,267	772%
Transfers Out	\$66,696	\$72,986	\$72,986	\$117,157	61%
Other Costs	\$45,657	\$61,199	\$61,199	\$56,061	-8%
Utility Expense	\$19,652	\$17,500	\$17,500	\$16,500	-6%
Metro Animal Fund Net Decrease (Increase)	(\$348,155)	(\$21,236)	(\$21,236)	\$171,652	-908%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Metro Animal Fund Revenue	(\$1,493,194)	(\$1,397,641)	(\$1,397,641)	(\$1,476,303)	6%
Licences and Permits	(\$5,183)	(\$5,000)	(\$5,000)	(\$5,000)	0%
Pet Licenses	(\$5,183)	(\$5,000)	(\$5,000)	(\$5,000)	0%
Intergovernmental	(\$212,361)	(\$220,256)	(\$220,256)	(\$224,012)	2%
Intergovernmental User Charges	(\$212,361)	(\$220,256)	(\$220,256)	(\$224,012)	2%
Goods and Svcs Rev	(\$29,364)	(\$32,000)	(\$32,000)	(\$31,000)	-3%
Impound Fees	(\$11,142)	(\$9,000)	(\$9,000)	(\$9,000)	0%
Adoption Fees	(\$14,677)	(\$19,000)	(\$19,000)	(\$19,000)	0%
Microchip Revenue	(\$3,545)	(\$4,000)	(\$4,000)	(\$3,000)	-25%
Misc Revenue	(\$12,709)	(\$11,381)	(\$11,381)	(\$26,510)	133%
Interest Earned	(\$580)	(\$381)	(\$381)	(\$15,010)	999%
Misc. Revenue	(\$2,001)	(\$1,500)	(\$1,500)	(\$2,000)	33%
Forfeited Deposits	(\$6,830)	(\$6,000)	(\$6,000)	(\$6,000)	0%
Restitution	(\$3,298)	(\$3,500)	(\$3,500)	(\$3,500)	0%
Other Sources	(\$1,233,577)	(\$1,129,004)	(\$1,129,004)	(\$1,189,781)	5%
Transfers In	(\$1,233,577)	(\$1,129,004)	(\$1,129,004)	(\$1,189,781)	5%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Metro Animal Shelter	\$514,250	\$693,115	\$708,315	\$640,265	-8%
Personnel Services	\$328,293	\$414,252	\$414,252	\$390,565	-6%
Salaries and Wages - FT	\$211,450	\$292,350	\$292,350	\$263,022	-10%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$17,098	999%
Overtime	\$1,865	\$5,000	\$5,000	\$8,000	60%
FICA/MC Contributions	\$15,478	\$22,747	\$22,747	\$22,446	-1%
Retirement Contributions	\$18,305	\$27,382	\$27,382	\$24,644	-10%
Workers Compensation	\$4,399	\$8,383	\$8,383	\$8,157	-3%
Health Insurance	\$74,753	\$57,158	\$57,158	\$46,162	-19%
Other Insurance	\$682	\$1,232	\$1,232	\$1,036	-16%
Other Employee Compensation	\$1,360	\$0	\$0	\$0	0%
Materials & Supplies	\$67,575	\$118,840	\$134,040	\$115,614	-3%
General Supplies and Materials	\$42,662	\$84,890	\$100,090	\$80,000	-6%
Postage and Printing	\$1,000	\$750	\$750	\$750	0%
Electricity	\$12,654	\$12,000	\$12,000	\$12,000	0%
Natural Gas	\$7,405	\$8,700	\$8,700	\$8,700	0%
Gas/Fuel	\$138	\$0	\$0	\$5,000	999%
Technology Supplies	\$0	\$10,000	\$10,000	\$6,664	-33%
Uniform Expense	\$3,717	\$2,500	\$2,500	\$2,500	0%
Contractual Services	\$74,352	\$110,794	\$110,794	\$105,157	-5%
Investment Services	\$284	\$23	\$23	\$1,070	999%
Maintenance Agreements	\$2,880	\$2,900	\$2,900	\$2,900	0%
Testing	\$0	\$1,000	\$1,000	\$1,000	0%
Other Contractual	\$6,939	\$37,500	\$37,500	\$22,000	-41%
Internal Services	\$64,248	\$69,371	\$69,371	\$78,187	13%
Capital Outlay	\$7,682	\$14,800	\$14,800	\$0	-100%
Buildings	\$0	\$11,000	\$11,000	\$0	-100%
Light Equipment	\$7,209	\$0	\$0	\$0	0%
Technology - Replacement	\$473	\$3,800	\$3,800	\$0	-100%
Other Costs	\$19,958	\$24,429	\$24,429	\$19,929	-18%
Travel/Training	\$1,212	\$7,000	\$7,000	\$6,000	-14%
Insurance/Bonds	\$18,746	\$17,429	\$17,429	\$13,929	-20%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Utility Expense	\$16,390	\$10,000	\$10,000	\$9,000	-10%
Communication	\$9,643	\$4,500	\$4,500	\$4,500	0%
Water	\$6,101	\$5,500	\$5,500	\$4,500	-18%
Refuse Collection	\$646	\$0	\$0	\$0	0%
Metro Animal Control	\$630,788	\$683,290	\$668,090	\$1,007,690	47%
Personnel Services	\$504,130	\$494,534	\$494,534	\$568,970	15%
Salaries and Wages - FT	\$301,642	\$301,138	\$301,138	\$380,640	26%
Overtime	\$19,979	\$14,250	\$14,250	\$14,250	0%
Standby Pay	\$9,796	\$7,500	\$7,500	\$7,500	0%
FICA/MC Contributions	\$24,817	\$24,701	\$24,701	\$27,513	11%
Retirement Contributions	\$30,469	\$29,655	\$29,655	\$35,667	20%
Workers Compensation	\$7,556	\$9,103	\$9,103	\$9,997	10%
Health Insurance	\$108,675	\$105,953	\$105,953	\$91,636	-14%
Other Insurance	\$1,196	\$2,234	\$2,234	\$1,767	-21%
Materials & Supplies	\$26,754	\$46,500	\$31,300	\$55,664	20%
General Supplies and Materials	\$1,437	\$5,000	\$5,000	\$5,000	0%
Postage and Printing	\$942	\$1,500	\$1,500	\$1,500	0%
Gas/Fuel	\$21,318	\$23,500	\$15,300	\$40,000	70%
Technology Supplies	\$0	\$0	\$0	\$6,664	999%
Uniform Expense	\$3,057	\$16,500	\$9,500	\$2,500	-85%
Contractual Services	\$4,247	\$15,000	\$15,000	\$6,000	-60%
Other Contractual	\$4,247	\$15,000	\$15,000	\$6,000	-60%
Capital Outlay	\$0	\$10,000	\$10,000	\$216,267	999%
Light Equipment	\$0	\$10,000	\$10,000	\$216,267	999%
Technology - Capital	\$0	\$0	\$0	\$0	0%
Transfers Out	\$66,696	\$72,986	\$72,986	\$117,157	61%
Transfers Out	\$66,696	\$72,986	\$72,986	\$117,157	61%
Other Costs	\$25,699	\$36,770	\$36,770	\$36,132	-2%
Travel/Training	\$5,722	\$15,000	\$15,000	\$14,000	-7%
Insurance/Bonds	\$19,977	\$21,770	\$21,770	\$22,132	2%
Utility Expense	\$3,261	\$7,500	\$7,500	\$7,500	0%
Communication	\$3,261	\$7,500	\$7,500	\$7,500	0%

City of Casper, Wyoming

River Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$531,944)	(\$975,585)	(\$841,640)	(\$6,977,762)	615%
Intergovernmental	\$0	(\$382,291)	(\$382,291)	(\$4,413,000)	999%
Misc Revenue	(\$4,500)	(\$84,500)	(\$84,500)	(\$1,185,000)	999%
Other Sources	(\$527,444)	(\$508,795)	(\$374,850)	(\$1,379,762)	171%
Expense	\$3,430	\$836,955	\$836,955	\$6,873,510	721%
Personnel Services	\$0	\$10,000	\$10,000	\$10,000	0%
Materials & Supplies	\$2,265	\$11,625	\$11,625	\$14,660	26%
Contractual Services	\$1,165	\$86,340	\$86,340	\$8,000	-91%
Capital Outlay	\$0	\$678,140	\$678,140	\$6,840,000	909%
Transfers Out	\$0	\$50,000	\$50,000	\$0	-100%
Other Costs	\$0	\$850	\$850	\$850	0%
River Fund Net Decrease (Increase)	(\$528,513)	(\$138,630)	(\$4,685)	(\$104,252)	-25%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
River Fund Revenue	(\$531,944)	(\$925,585)	(\$791,640)	(\$6,977,762)	654%
Intergovernmental	\$0	(\$382,291)	(\$382,291)	(\$4,413,000)	999%
Federal Grants	\$0	(\$246,291)	(\$246,291)	(\$980,000)	298%
State Grants	\$0	(\$10,000)	(\$10,000)	(\$3,040,000)	999%
Revenue From Other Local Govt	\$0	\$0	\$0	(\$393,000)	999%
Intergovernmental Reimb.	\$0	(\$126,000)	(\$126,000)	\$0	-100%
Misc Revenue	(\$4,500)	(\$84,500)	(\$84,500)	(\$1,185,000)	999%
Contributions	(\$4,500)	(\$4,500)	(\$4,500)	(\$1,185,000)	999%
Misc. Revenue	\$0	(\$80,000)	(\$80,000)	\$0	-100%
Other Sources	(\$527,444)	(\$508,795)	(\$374,850)	(\$1,379,762)	171%
Transfers In	(\$527,444)	(\$508,795)	(\$374,850)	(\$1,379,762)	171%
Transfers Out	\$0	\$50,000	\$50,000	\$0	-100%
Transfers Out	\$0	\$50,000	\$50,000	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
River Volunteer Events	\$1,838	\$18,915	\$18,915	\$19,310	2%
Personnel Services	\$0	\$10,000	\$10,000	\$10,000	0%
Overtime	\$0	\$10,000	\$10,000	\$10,000	0%
Materials & Supplies	\$1,048	\$7,225	\$7,225	\$7,460	3%
General Supplies and Materials	\$176	\$5,575	\$5,575	\$5,500	-1%
Postage and Printing	\$872	\$1,000	\$1,000	\$1,000	0%
Technology Supplies	\$0	\$650	\$650	\$960	48%
Contractual Services	\$790	\$840	\$840	\$1,000	19%
Other Contractual	\$790	\$840	\$840	\$1,000	19%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Technology - Capital	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$850	\$850	\$850	0%
Advertising/Promotion	\$0	\$850	\$850	\$850	0%
River Restoration	\$383	\$5,800	\$5,800	\$5,203,100	999%
Materials & Supplies	\$8	\$300	\$300	\$6,100	999%
General Supplies and Materials	\$0	\$200	\$200	\$6,000	999%
Postage and Printing	\$8	\$100	\$100	\$100	0%
Contractual Services	\$375	\$5,500	\$5,500	\$7,000	27%
Other Contractual	\$375	\$5,500	\$5,500	\$7,000	27%
Capital Outlay	\$0	\$0	\$0	\$5,190,000	999%
Improvements Other Than Bldgs	\$0	\$0	\$0	\$5,190,000	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
River Riparian & Upland Areas	\$1,209	\$762,240	\$762,240	\$1,651,100	117%
Materials & Supplies	\$1,209	\$4,100	\$4,100	\$1,100	-73%
General Supplies and Materials	\$1,209	\$4,000	\$4,000	\$1,000	-75%
Postage and Printing	\$0	\$100	\$100	\$100	0%
Contractual Services	\$0	\$80,000	\$80,000	\$0	-100%
Other Contractual	\$0	\$80,000	\$80,000	\$0	-100%
Capital Outlay	\$0	\$678,140	\$678,140	\$1,650,000	143%
Acquisition of Property	\$0	\$270,000	\$270,000	\$0	-100%
Improvements Other Than Bldgs	\$0	\$408,140	\$408,140	\$1,650,000	304%

City of Casper, Wyoming

River Fund - Capital Outlay Detail **\$6,840,000**

River Restoration - Improvements Other Than Bldgs **\$5,190,000**

Bryan Stock Trail Boatramp	\$60,000
River Restoration Construction	\$4,890,000
River Restoration Phytoremediation - Design and	\$240,000

River Riparian & Upland Areas - Improvements Other Than **\$1,650,000**

Gateway Construction - Environmental Monitoring	\$50,000
Gateway Construction - In-River Construction	\$450,000
Gateway Construction - In-River Construction CA	\$25,000
Gateway Construction - In-River Construction Design	\$50,000
Gateway Construction - Land Purchase/Easements	\$100,000
Gateway Construction - Landscape CA	\$50,000
Gateway Construction - Landscape Design	\$75,000
Gateway Construction - Landscape River Left	\$40,000
Gateway Construction - Landscape River Right	\$600,000
Gateway Construction - Pathway Construction	\$180,000
Riparian/Upland Monitoring Project	\$30,000

River Fund - Transfers Detail **(\$1,379,762)**

River Fund - Transfers In **(\$1,379,762)**

From Balefill Fund	(\$30,000)
From General Fund - Volunteer Day Overtime	(\$10,000)
From Refuse Collection Fund	(\$25,000)
Transfer from Capital Projects Fund 1% 16	(\$1,314,762)

City of Casper, Wyoming

CARES Act Funding Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$13,142,102)	(\$203,700)	(\$200,000)	\$0	-100%
Intergovernmental	(\$13,103,191)	\$0	\$0	\$0	0%
Misc Revenue	(\$38,911)	(\$203,700)	(\$200,000)	\$0	-100%
Other Sources	\$0	\$0	\$0	\$0	0%
Expense	\$1,515,663	\$520,957	\$8,250,000	\$0	-100%
Personnel Services	\$0	\$143,957	\$0	\$0	-100%
Contractual Services	\$2,229	\$40,000	\$15,000	\$0	-100%
Capital Outlay	\$0	\$0	\$8,000,000	\$0	0%
Transfers Out	\$1,513,434	\$337,000	\$235,000	\$0	-100%
CARES Act Funding Net Decrease (Increase)	(\$11,626,440)	\$317,257	\$8,050,000	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
CARES Act Funding	(\$11,626,440)	\$317,257	\$8,050,000	\$0	-100%
Intergovernmental	(\$13,103,191)	\$0	\$0	\$0	0%
Federal Grants	(\$13,103,191)	\$0	\$0	\$0	0%
Misc Revenue	(\$38,911)	(\$203,700)	(\$200,000)	\$0	-100%
Interest Earned	(\$38,911)	(\$200,000)	(\$200,000)	\$0	-100%
Misc. Revenue	\$0	(\$3,700)	\$0	\$0	-100%
Other Sources	\$0	\$0	\$0	\$0	0%
Transfers In	\$0	\$0	\$0	\$0	0%
Personnel Services	\$0	\$143,957	\$0	\$0	-100%
Salaries and Wages - FT	\$0	\$131,943	\$0	\$0	-100%
FICA/MC Contributions	\$0	\$8,615	\$0	\$0	-100%
Workers Compensation	\$0	\$3,399	\$0	\$0	-100%
Contractual Services	\$2,229	\$40,000	\$15,000	\$0	-100%
Investment Services	\$2,229	\$15,000	\$15,000	\$0	-100%
Other Contractual	\$0	\$25,000	\$0	\$0	-100%
Capital Outlay	\$0	\$0	\$8,000,000	\$0	0%
Buildings	\$0	\$0	\$8,000,000	\$0	0%
Transfers Out	\$1,513,434	\$337,000	\$235,000	\$0	-100%
Transfers Out	\$1,513,434	\$337,000	\$235,000	\$0	-100%

Special Revenue Funds



Special Revenue Funds

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	Change
All Revenue, By Fund	(\$6,608,241)	(\$8,968,955)	(\$6,861,639)	(\$10,761,968)	20%
Weed & Pest Fund	(\$663,591)	(\$614,296)	(\$653,400)	(\$802,897)	31%
CDBG Program Fund	\$0	\$0	\$0	\$0	0%
Special Fire Assistance Fund	(\$98,438)	(\$75,000)	(\$75,000)	(\$310,911)	315%
Revolving Land Fund	(\$20,822)	(\$608,062)	(\$608,062)	(\$1,730,849)	185%
Police Grants Fund	(\$205,156)	(\$410,195)	(\$410,195)	(\$222,509)	-46%
Public Transit Fund	(\$2,095,565)	(\$3,031,375)	(\$884,955)	(\$3,258,798)	8%
Metropolitan Planning	(\$943,970)	(\$1,310,248)	(\$1,310,248)	(\$1,439,416)	10%
Public Safety Communications	(\$2,560,829)	(\$2,859,779)	(\$2,859,779)	(\$2,933,431)	3%
Redevelopment Loan Fund	(\$19,871)	(\$60,000)	(\$60,000)	(\$63,157)	5%
Expenses, By Fund	\$7,373,089	\$10,533,235	\$10,779,416	\$9,535,118	-9%
Weed & Pest Fund	\$572,413	\$559,583	\$532,681	\$725,615	30%
CDBG Program Fund	\$0	\$18,531	\$18,531	\$0	-100%
Special Fire Assistance Fund	\$55,964	\$199,316	\$199,316	\$310,911	56%
Revolving Land Fund	\$918,332	\$20,913	\$290,913	\$690,150	999%
Police Grants Fund	\$194,930	\$411,608	\$411,608	\$222,509	-46%
Public Transit Fund	\$2,124,843	\$4,257,057	\$4,257,057	\$3,258,798	-23%
Metropolitan Planning	\$930,937	\$2,025,593	\$2,027,423	\$1,439,416	-29%
Public Safety Communications	\$2,511,497	\$2,980,635	\$2,980,635	\$2,824,562	-5%
Redevelopment Loan Fund	\$64,172	\$60,000	\$61,253	\$63,157	5%
Net Decrease (Increase)	\$764,847	\$1,564,280	\$3,917,777	(\$1,226,850)	-178%
Weed & Pest Fund	(\$91,178)	(\$54,713)	(\$120,719)	(\$77,282)	41%
CDBG Program Fund	\$0	\$18,531	\$18,531	\$0	-100%
Special Fire Assistance Fund	(\$42,474)	\$124,316	\$124,316	\$0	-100%
Revolving Land Fund	\$897,510	(\$587,150)	(\$317,150)	(\$1,040,699)	77%
Police Grants Fund	(\$10,226)	\$1,413	\$1,413	\$0	-100%
Public Transit Fund	\$29,278	\$1,225,682	\$3,372,102	\$0	-100%
Metropolitan Planning	(\$13,033)	\$715,345	\$717,175	\$0	-100%
Public Safety Communications	(\$49,332)	\$120,856	\$120,856	(\$108,869)	-190%
Redevelopment Loan Fund	\$44,301	\$0	\$1,253	\$0	0%

Weed & Pest Fund

Authorized Positions for Weed & Pest Fund

Full Time Positions: 3.44

ADMINISTRATIVE ASSISTANT I	0.25
PARKS & RECREATION WORKER II	1.00
PARKS & RECREATION WORKER IV	1.00
PARKS MAINTENANCE TECHNICIAN	0.50
PARKS MANAGER	0.10
PARKS SUPERVISOR	0.50
PARKS, REC & FACILITIES DIRECTOR	0.09

Weed & Pest Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$663,591)	(\$614,296)	(\$653,400)	(\$802,897)	31%
Local Taxes	(\$655,918)	(\$610,000)	(\$650,000)	(\$800,000)	31%
Misc Revenue	(\$4,865)	(\$4,296)	(\$3,400)	(\$2,897)	-33%
Other Sources	(\$2,808)	\$0	\$0	\$0	0%
Expense	\$572,413	\$559,583	\$532,681	\$725,615	30%
Personnel Services	\$283,825	\$282,970	\$275,970	\$303,560	7%
Materials & Supplies	\$44,664	\$100,402	\$81,500	\$87,616	-13%
Contractual Services	\$99,935	\$105,938	\$105,938	\$112,886	7%
Capital Outlay	\$129,317	\$43,500	\$43,500	\$207,000	376%
Transfers Out	\$133	\$3,838	\$3,838	\$0	-100%
Other Costs	\$14,343	\$22,635	\$21,635	\$14,253	-37%
Utility Expense	\$196	\$300	\$300	\$300	0%
Weed & Pest Fund Net Decrease (Increase)	(\$91,178)	(\$54,713)	(\$120,719)	(\$77,282)	41%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Weed & Pest Fund	(\$91,178)	(\$54,713)	(\$120,719)	(\$77,282)	41%
Local Taxes	(\$655,918)	(\$610,000)	(\$650,000)	(\$800,000)	31%
General Property Tax	(\$655,918)	(\$610,000)	(\$650,000)	(\$800,000)	31%
Misc Revenue	(\$4,865)	(\$4,296)	(\$3,400)	(\$2,897)	-33%
Interest Earned	(\$4,865)	(\$4,296)	(\$3,400)	(\$2,897)	-33%
Other Sources	(\$2,808)	\$0	\$0	\$0	0%
Transfers In	(\$2,808)	\$0	\$0	\$0	0%
Personnel Services	\$283,825	\$282,970	\$275,970	\$303,560	7%
Salaries and Wages - FT	\$165,144	\$150,186	\$150,186	\$180,317	20%
Salaries and Wages - PT/Season	\$30,128	\$42,000	\$34,000	\$41,982	0%
Overtime	\$1,268	\$1,500	\$2,500	\$1,500	0%
FICA/MC Contributions	\$13,860	\$15,111	\$15,111	\$17,121	13%
Retirement Contributions	\$14,450	\$15,278	\$15,278	\$17,955	18%
Workers Compensation	\$3,999	\$5,646	\$5,646	\$6,222	10%
Health Insurance	\$53,850	\$51,946	\$51,946	\$34,637	-33%
Other Insurance	\$583	\$1,043	\$1,043	\$3,586	244%
Other Employee Compensation	\$543	\$260	\$260	\$240	-8%
Materials & Supplies	\$44,664	\$100,402	\$81,500	\$87,616	-13%
General Supplies and Materials	\$36,897	\$93,720	\$73,000	\$73,000	-22%
Gas/Fuel	\$7,767	\$6,682	\$8,500	\$9,354	40%
Technology Supplies	\$0	\$0	\$0	\$5,262	999%
Contractual Services	\$99,935	\$105,938	\$105,938	\$112,886	7%
Investment Services	\$0	\$536	\$536	\$207	-61%
Other Contractual	\$69,790	\$75,000	\$75,000	\$76,921	3%
Internal Services	\$30,145	\$30,402	\$30,402	\$35,758	18%
Capital Outlay	\$129,317	\$43,500	\$43,500	\$207,000	376%
Light Equipment	\$0	\$43,500	\$43,500	\$207,000	376%
Heavy Equipment	\$127,617	\$0	\$0	\$0	0%
Technology - Capital	\$1,700	\$0	\$0	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Transfers Out	\$133	\$3,838	\$3,838	\$0	-100%
Transfers Out	\$133	\$3,838	\$3,838	\$0	-100%
Other Costs	\$14,343	\$22,635	\$21,635	\$14,253	-37%
Travel/Training	\$3,891	\$6,000	\$5,000	\$5,200	-13%
Insurance/Bonds	\$10,452	\$16,635	\$16,635	\$9,053	-46%
Utility Expense	\$196	\$300	\$300	\$300	0%
Water	\$196	\$300	\$300	\$300	0%

City of Casper, Wyoming

CDBG Program Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	\$0	\$0	\$0	\$0	0%
Other Sources	\$0	\$0	\$0	\$0	0%
Expense	\$0	\$18,531	\$18,531	\$0	-100%
Capital Outlay	\$0	\$18,531	\$18,531	\$0	-100%
CDBG Program Fund Net Decrease (Increase)	\$0	\$18,531	\$18,531	\$0	-100%

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
CDBG Program Fund	\$0	\$18,531	\$18,531	\$0	-100%
Other Sources	\$0	\$0	\$0	\$0	0%
Loan Payments	\$0	\$0	\$0	\$0	0%
Capital Outlay	\$0	\$18,531	\$18,531	\$0	-100%
Programs and Projects	\$0	\$18,531	\$18,531	\$0	-100%

City of Casper, Wyoming

Special Fire Assistance Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$98,438)	(\$75,000)	(\$75,000)	(\$310,911)	315%
Intergovernmental	(\$7,370)	\$0	\$0	(\$200,926)	999%
Misc Revenue	(\$91,068)	(\$75,000)	(\$75,000)	(\$109,985)	47%
Expense	\$55,964	\$199,316	\$199,316	\$310,911	56%
Personnel Services	\$46,462	\$59,920	\$59,920	\$59,985	0%
Materials & Supplies	\$9,503	\$139,396	\$139,396	\$50,000	-64%
Capital Outlay	\$0	\$0	\$0	\$200,926	999%
Special Fire Assistance Fund Net Decrease (Increase)	(\$42,474)	\$124,316	\$124,316	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Special Fire Assistance Fund	(\$42,474)	\$124,316	\$124,316	\$0	-100%
Intergovernmental	(\$7,370)	\$0	\$0	(\$200,926)	999%
Federal Grants	(\$7,370)	\$0	\$0	(\$200,926)	999%
Misc Revenue	(\$91,068)	(\$75,000)	(\$75,000)	(\$109,985)	47%
Reimbursements	(\$91,068)	(\$75,000)	(\$75,000)	(\$109,985)	47%
Personnel Services	\$46,462	\$59,920	\$59,920	\$59,985	0%
Overtime	\$39,454	\$50,000	\$50,000	\$50,000	0%
FICA/MC Contributions	\$553	\$3,825	\$3,825	\$725	-81%
Retirement Contributions	\$5,418	\$4,685	\$4,685	\$8,000	71%
Workers Compensation	\$1,036	\$1,410	\$1,410	\$1,260	-11%
Materials & Supplies	\$9,503	\$139,396	\$139,396	\$50,000	-64%
General Supplies and Materials	\$9,503	\$139,396	\$139,396	\$50,000	-64%
Capital Outlay	\$0	\$0	\$0	\$200,926	999%
Light Equipment	\$0	\$0	\$0	\$200,926	999%

City of Casper, Wyoming

Revolving Land Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$20,822)	(\$608,062)	(\$608,062)	(\$1,730,849)	185%
Misc Revenue	(\$20,822)	(\$7,062)	(\$7,062)	(\$5,849)	-17%
Other Sources	\$0	(\$601,000)	(\$601,000)	(\$1,725,000)	187%
Expense	\$918,332	\$20,913	\$290,913	\$690,150	999%
Contractual Services	\$6,332	\$20,913	\$20,913	\$45,150	116%
Capital Outlay	\$22,000	\$0	\$0	\$645,000	999%
Transfers Out	\$890,000	\$0	\$270,000	\$0	0%
Revolving Land Fund Net Decrease (Increase)	\$897,510	(\$587,150)	(\$317,150)	(\$1,040,699)	77%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Revolving Land Fund	\$897,510	(\$587,150)	(\$317,150)	(\$1,040,699)	77%
Misc Revenue	(\$20,822)	(\$7,062)	(\$7,062)	(\$5,849)	-17%
Interest Earned	(\$3,545)	(\$3,546)	(\$3,546)	(\$2,110)	-40%
Rentals and Leases	(\$17,277)	(\$3,516)	(\$3,516)	(\$3,739)	6%
Other Sources	\$0	(\$601,000)	(\$601,000)	(\$1,725,000)	187%
Transfers In	\$0	\$0	\$0	(\$645,000)	999%
Sale of Land	\$0	(\$601,000)	(\$601,000)	(\$1,080,000)	80%
Contractual Services	\$6,332	\$20,913	\$20,913	\$45,150	116%
Appraisal Services	\$3,622	\$5,000	\$5,000	\$30,000	500%
Investment Services	\$236	\$442	\$442	\$150	-66%
Other Contractual	\$2,475	\$15,471	\$15,471	\$15,000	-3%
Capital Outlay	\$22,000	\$0	\$0	\$645,000	999%
Property	\$22,000	\$0	\$0	\$645,000	999%
Transfers Out	\$890,000	\$0	\$270,000	\$0	0%
Transfers Out	\$890,000	\$0	\$270,000	\$0	0%

Police Grants

Authorized Positions for Police Federal Grants

Full Time Positions: 1.00

VICTIM SERVICES TECHNICIAN 1.00

Police Grants Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$205,156)	(\$410,195)	(\$410,195)	(\$222,509)	-46%
Intergovernmental	(\$160,782)	(\$332,695)	(\$332,695)	(\$207,416)	-38%
Misc Revenue	(\$43,509)	(\$77,500)	(\$77,500)	\$0	-100%
Other Sources	(\$864)	\$0	\$0	(\$15,093)	999%
Expense	\$194,930	\$411,608	\$411,608	\$222,509	-46%
Personnel Services	\$145,087	\$154,775	\$154,775	\$177,209	14%
Materials & Supplies	\$44,344	\$79,258	\$79,258	\$6,700	-92%
Contractual Services	\$3,626	\$2,875	\$2,875	\$37,000	999%
Capital Outlay	\$1,611	\$168,000	\$168,000	\$0	-100%
Other Costs	\$262	\$6,700	\$6,700	\$1,600	-76%
Police Grants Fund Net Decrease (Increase)	(\$10,226)	\$1,413	\$1,413	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Police Grants Fund	(\$8,883)	(\$17,292)	(\$17,292)	(\$15,093)	-13%
Misc Revenue	(\$43,509)	(\$77,500)	(\$77,500)	\$0	-100%
Misc. Revenue	(\$43,509)	(\$77,500)	(\$77,500)	\$0	-100%
Other Sources	(\$864)	\$0	\$0	(\$15,093)	999%
Transfers In	(\$864)	\$0	\$0	(\$15,093)	999%
Materials & Supplies	\$32,599	\$58,508	\$58,508	\$0	-100%
General Supplies and Materials	\$216	\$17,508	\$17,508	\$0	-100%
Range Supplies	\$32,383	\$35,000	\$35,000	\$0	-100%
Technology Supplies	\$0	\$6,000	\$6,000	\$0	-100%
Uniform Expense	\$0	\$0	\$0	\$0	0%
Capital Outlay	\$1,611	\$0	\$0	\$0	0%
Technology - Capital	\$1,611	\$0	\$0	\$0	0%
Other Costs	\$1,280	\$1,700	\$1,700	\$0	-100%
Travel/Training	\$1,280	\$1,700	\$1,700	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Police Federal Grants	\$64,069	\$23,053	\$23,053	\$71,001	208%
Intergovernmental	(\$89,190)	(\$288,179)	(\$288,179)	(\$121,308)	-58%
Federal Grants	(\$89,190)	(\$288,179)	(\$288,179)	(\$121,308)	-58%
Personnel Services	\$144,863	\$130,807	\$130,807	\$150,009	15%
Salaries and Wages - FT	\$52,222	\$52,114	\$52,114	\$56,160	8%
Overtime	\$51,092	\$35,000	\$35,000	\$58,326	67%
Standby Pay	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$4,042	\$6,664	\$6,664	\$3,860	-42%
Retirement Contributions	\$7,837	\$8,043	\$8,043	\$5,262	-35%
Workers Compensation	\$2,177	\$2,457	\$2,457	\$1,402	-43%
Health Insurance	\$27,304	\$26,162	\$26,162	\$24,632	-6%
Other Insurance	\$189	\$367	\$367	\$367	0%
Materials & Supplies	\$9,289	\$5,750	\$5,750	\$4,700	-18%
General Supplies and Materials	\$9,289	\$5,750	\$5,750	\$4,700	-18%
Technology Supplies	\$0	\$0	\$0	\$0	0%
Contractual Services	\$125	\$1,675	\$1,675	\$36,000	999%
Other Contractual	\$125	\$1,675	\$1,675	\$36,000	999%
Capital Outlay	\$0	\$168,000	\$168,000	\$0	-100%
Technology - Capital	\$0	\$168,000	\$168,000	\$0	-100%
Other Costs	(\$1,018)	\$5,000	\$5,000	\$1,600	-68%
Travel/Training	(\$1,018)	\$5,000	\$5,000	\$1,600	-68%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Police State Grants	(\$65,412)	(\$4,348)	(\$4,348)	(\$55,908)	999%
Intergovernmental	(\$71,593)	(\$44,516)	(\$44,516)	(\$86,108)	93%
State Grants	(\$71,593)	(\$44,516)	(\$44,516)	(\$86,108)	93%
Personnel Services	\$224	\$23,968	\$23,968	\$27,200	13%
Salaries and Wages - FT	(\$1,358)	\$0	\$0	\$0	0%
Overtime	\$1,836	\$20,000	\$20,000	\$27,200	36%
FICA/MC Contributions	(\$102)	\$1,530	\$1,530	\$0	-100%
Retirement Contributions	(\$107)	\$1,874	\$1,874	\$0	-100%
Workers Compensation	(\$45)	\$564	\$564	\$0	-100%
Materials & Supplies	\$2,456	\$15,000	\$15,000	\$2,000	-87%
General Supplies and Materials	\$2,456	\$15,000	\$15,000	\$2,000	-87%
Technology Supplies	\$0	\$0	\$0	\$0	0%
Contractual Services	\$3,501	\$1,200	\$1,200	\$1,000	-17%
Other Contractual	\$3,501	\$1,200	\$1,200	\$1,000	-17%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Light Equipment	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	0%
Travel/Training	\$0	\$0	\$0	\$0	0%

Public Transit

Authorized Positions for Public Transit - Admin

<i>Full Time Positions:</i> 24.00	
ADMINISTRATIVE ASSISTANT I	2.00
PUBLIC TRANSIT MANAGER	1.00
TRANSIT BUS DISPATCHER	3.00
TRANSIT BUS DRIVER	16.00
TRANSIT SUPERVISOR	2.00

Public Transit Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$2,095,565)	(\$3,031,375)	(\$884,955)	(\$3,258,798)	8%
Intergovernmental	(\$1,851,313)	(\$2,428,168)	(\$412,600)	(\$2,559,461)	5%
Goods and Svcs Rev	(\$14,037)	(\$90,104)	(\$90,104)	(\$90,000)	0%
Misc Revenue	(\$85,215)	(\$130,852)	\$0	(\$150,852)	15%
Other Sources	(\$145,000)	(\$382,251)	(\$382,251)	(\$458,485)	20%
Expense	\$2,124,843	\$4,257,057	\$4,257,057	\$3,258,798	-23%
Personnel Services	\$235,847	\$1,931,688	\$1,931,688	\$1,828,159	-5%
Materials & Supplies	\$396	\$207,949	\$191,649	\$237,647	14%
Contractual Services	\$0	\$244,500	\$244,500	\$307,833	26%
Capital Outlay	\$1,888,550	\$1,630,058	\$1,637,858	\$766,191	-53%
Other Costs	\$50	\$227,328	\$240,828	\$101,368	-55%
Utility Expense	\$0	\$15,534	\$10,534	\$17,600	13%
Public Transit Fund Net Decrease (Increase)	\$29,278	\$1,225,682	\$3,372,102	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Public Transit	(\$423,802)	(\$684,807)	(\$553,955)	(\$2,931,798)	328%
Intergovernmental	(\$179,550)	(\$81,600)	(\$81,600)	(\$2,232,461)	999%
Federal Grants	(\$179,550)	(\$81,600)	(\$81,600)	(\$1,632,461)	999%
State Grants	\$0	\$0	\$0	(\$600,000)	999%
Goods and Svcs Rev	(\$14,037)	(\$90,104)	(\$90,104)	(\$90,000)	0%
Fare Box Revenue	(\$14,037)	(\$90,104)	(\$90,104)	(\$90,000)	0%
Misc Revenue	(\$85,215)	(\$130,852)	\$0	(\$150,852)	15%
Contributions	(\$85,215)	(\$130,852)	\$0	(\$150,852)	15%
Other Sources	(\$145,000)	(\$382,251)	(\$382,251)	(\$458,485)	20%
Transfers In	(\$145,000)	(\$382,251)	(\$382,251)	(\$458,485)	20%

Public Transit Fund - Other Sources Detail **(\$458,485)**

Public Transit - Transfers In	(\$458,485)
One Cent 16 - ASSIST and LINK Bus Purchase	(\$37,200)
One Cent 16 - Transit Employee Parking Lot	(\$231,684)
One Cent 16 - Transit Shelters - Local Match for Federal	(\$4,000)
One Cent 16 - Transit Tokens	(\$185,601)

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Public Transit - Admin	\$235,847	\$1,931,688	\$1,931,688	\$1,828,159	-5%
Personnel Services	\$235,847	\$1,931,688	\$1,931,688	\$1,828,159	-5%
Salaries and Wages - FT	\$141,286	\$1,085,760	\$1,085,760	\$1,121,158	3%
Salaries and Wages - PT/Season	\$27,849	\$153,275	\$153,275	\$232,817	52%
Overtime	\$1,084	\$1,600	\$0	\$5,000	212%
Standby Pay	\$110	\$2,600	\$5,200	\$0	-100%
FICA/MC Contributions	\$12,626	\$94,787	\$94,787	\$114,958	21%
Retirement Contributions	\$13,002	\$119,023	\$119,023	\$109,848	-8%
Workers Compensation	\$4,430	\$34,896	\$34,896	\$35,303	1%
Health Insurance	\$34,647	\$431,185	\$431,185	\$195,924	-55%
Other Insurance	\$664	\$4,662	\$3,662	\$7,691	65%
Other Employee Compensation	\$149	\$3,900	\$3,900	\$5,460	40%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Public Transit - Operations	\$94,948	(\$712,447)	\$1,599,121	\$1,103,639	-255%
Intergovernmental	\$0	(\$2,311,568)	\$0	\$0	-100%
Federal Grants	\$0	(\$1,857,302)	\$0	\$0	-100%
State Grants	\$0	(\$454,266)	\$0	\$0	-100%
Materials & Supplies	\$396	\$207,949	\$191,649	\$11,904	-94%
General Supplies and Materials	\$0	\$13,520	\$5,020	\$0	-100%
Custodial Supplies	\$0	\$2,835	\$2,835	\$3,000	6%
Postage and Printing	\$396	\$4,330	\$4,330	\$4,330	0%
Gas/Fuel	\$0	\$174,890	\$174,890	\$0	-100%
Technology Supplies	\$0	\$7,800	\$0	\$0	-100%
Uniform Expense	\$0	\$4,574	\$4,574	\$4,574	0%
Contractual Services	\$0	\$244,500	\$244,500	\$307,833	26%
Internal Services	\$0	\$244,500	\$244,500	\$307,833	26%
Capital Outlay	\$94,502	\$903,810	\$911,610	\$766,191	-15%
Improvements Other Than Bldgs	\$0	\$0	\$0	\$580,191	999%
Light Equipment	\$0	\$474,000	\$474,000	\$186,000	-61%
Technology - Capital	\$0	\$107,000	\$107,000	\$0	-100%
Programs and Projects	\$94,502	\$322,810	\$330,610	\$0	-100%
Other Costs	\$50	\$227,328	\$240,828	\$10,572	-95%
Travel/Training	\$0	\$11,800	\$11,800	\$0	-100%
Insurance/Bonds	\$0	\$11,806	\$25,306	\$0	-100%
Advertising/Promotion	\$50	\$201,150	\$201,150	\$8,000	-96%
Dues and Subscriptions	\$0	\$2,572	\$2,572	\$2,572	0%
Utility Expense	\$0	\$15,534	\$10,534	\$7,139	-54%
Utilities	\$0	\$11,534	\$6,534	\$2,539	-78%
Communication	\$0	\$4,000	\$4,000	\$4,600	15%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Public Transit - CARES Act	\$122,285	\$691,248	\$395,248	\$0	-100%
Intergovernmental	(\$1,671,763)	(\$35,000)	(\$331,000)	(\$327,000)	834%
Federal Grants	(\$1,671,763)	(\$35,000)	(\$331,000)	(\$327,000)	834%
Materials & Supplies	\$0	\$0	\$0	\$225,743	999%
General Supplies and Materials	\$0	\$0	\$0	\$16,833	999%
Gas/Fuel	\$0	\$0	\$0	\$200,000	999%
Technology Supplies	\$0	\$0	\$0	\$8,910	999%
Contractual Services	\$0	\$0	\$0	\$0	0%
Other Contractual	\$0	\$0	\$0	\$0	0%
Capital Outlay	\$1,794,048	\$726,248	\$726,248	\$0	-100%
Improvements Other Than Bldgs	\$6,866	\$0	\$0	\$0	0%
Light Equipment	\$0	\$72,000	\$72,000	\$0	-100%
Technology - Capital	\$11,173	\$323,862	\$323,862	\$0	-100%
Programs and Projects	\$1,776,009	\$330,386	\$330,386	\$0	-100%
Other Costs	\$0	\$0	\$0	\$90,796	999%
Travel/Training	\$0	\$0	\$0	\$12,000	999%
Insurance/Bonds	\$0	\$0	\$0	\$78,796	999%
Utility Expense	\$0	\$0	\$0	\$10,461	999%
Utilities	\$0	\$0	\$0	\$10,461	999%

City of Casper, Wyoming

Public Transit Fund - Capital Outlay Detail	\$766,191
Public Transit - Operations - Improvements Other Than	\$580,191
Bus Shelters - Federally Funded	\$20,000
Bus Shelters - Privately Funded	\$20,000
Pave Transit Employee Parking Lot	\$231,683
Transit Security Fence and Lighting	\$308,508
Public Transit - Operations - Light Equipment	\$186,000
Purchase LINK and ASSIST Buses	\$186,000

Metropolitan Planning Org

Authorized Positions for Metropolitan Planning Org

Full Time Positions: 4.00

GRANT TECHNICIAN	1.00
COMM AND MARKETING GENERALIST	1.00
MPO SUPERVISOR	1.00
MPO TECHNICIAN	1.00

Metropolitan Planning Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$943,970)	(\$1,310,248)	(\$1,310,248)	(\$1,439,416)	10%
Intergovernmental	(\$702,807)	(\$1,171,345)	(\$1,171,345)	(\$1,347,090)	15%
Misc Revenue	(\$17,249)	(\$18,903)	(\$18,903)	(\$24,642)	30%
Other Sources	(\$223,914)	(\$120,000)	(\$120,000)	(\$67,684)	-44%
Expense	\$930,937	\$2,027,423	\$2,027,423	\$1,439,416	-29%
Personnel Services	\$243,435	\$253,439	\$253,439	\$370,017	46%
Materials & Supplies	\$1,711	\$1,500	\$1,500	\$8,000	433%
Contractual Services	\$2,801	\$2,000	\$2,000	\$2,000	0%
Capital Outlay	\$681,793	\$1,757,484	\$1,757,484	\$1,046,399	-40%
Transfers Out	\$133	\$0	\$0	\$0	0%
Other Costs	\$1,064	\$13,000	\$13,000	\$13,000	0%
Metropolitan Planning Net Decrease (Increase)	(\$13,033)	\$717,175	\$717,175	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Metropolitan Planning Org	(\$13,033)	\$715,345	\$717,175	\$0	-100%
Intergovernmental	(\$702,807)	(\$1,171,345)	(\$1,171,345)	(\$1,347,090)	15%
Federal Grants	(\$702,807)	(\$1,171,345)	(\$1,171,345)	(\$1,347,090)	15%
Misc Revenue	(\$17,249)	(\$18,903)	(\$18,903)	(\$24,642)	30%
Contributions	(\$17,249)	(\$18,903)	(\$18,903)	(\$24,642)	30%
Other Sources	(\$223,914)	(\$120,000)	(\$120,000)	(\$67,684)	-44%
Transfers In	(\$223,914)	(\$120,000)	(\$120,000)	(\$67,684)	-44%
Personnel Services	\$243,435	\$253,439	\$253,439	\$370,017	46%
Salaries and Wages - FT	\$163,335	\$170,804	\$170,804	\$252,896	48%
FICA/MC Contributions	\$11,692	\$13,067	\$13,067	\$18,499	42%
Retirement Contributions	\$14,364	\$15,645	\$15,645	\$23,696	51%
Workers Compensation	\$3,566	\$4,815	\$4,815	\$6,722	40%
Health Insurance	\$49,341	\$47,317	\$47,317	\$66,117	40%
Other Insurance	\$642	\$1,271	\$1,271	\$1,607	26%
Other Employee Compensation	\$494	\$520	\$520	\$480	-8%
Materials & Supplies	\$1,711	\$1,500	\$1,500	\$8,000	433%
General Supplies and Materials	\$1,711	\$1,500	\$1,500	\$3,000	100%
Technology Supplies	\$0	\$0	\$0	\$5,000	999%
Contractual Services	\$2,801	\$2,000	\$2,000	\$2,000	0%
Other Contractual	\$2,801	\$2,000	\$2,000	\$2,000	0%
Capital Outlay	\$681,793	\$1,755,654	\$1,757,484	\$1,046,399	-40%
Technology - Capital	\$842	\$2,600	\$2,600	\$0	-100%
Programs and Projects	\$680,951	\$1,753,054	\$1,754,884	\$1,046,399	-40%
Transfers Out	\$133	\$0	\$0	\$0	0%
Transfers Out	\$133	\$0	\$0	\$0	0%
Other Costs	\$1,064	\$13,000	\$13,000	\$13,000	0%
Travel/Training	\$330	\$12,000	\$12,000	\$12,000	0%
Dues and Subscriptions	\$734	\$1,000	\$1,000	\$1,000	0%

Public Safety Communications

Authorized Positions for Public Safety Communications

Full Time Positions: 19.00

PUBLIC SAFETY TELECOM. SUPER	4.00
PUBLIC SAFETY TELE-COMM. I	2.00
PUBLIC SAFETY TELE-COMM. II	10.00
PUBLIC SAFETY TELE-COMM. III	2.00
PUBLIC SAFETY TELE-COMM. MGR.	1.00

Public Safety Communications Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$2,560,829)	(\$2,859,779)	(\$2,859,779)	(\$2,933,431)	3%
Intergovernmental	(\$651,438)	(\$663,248)	(\$663,248)	(\$602,030)	-9%
Goods and Svcs Rev	(\$5,552)	(\$158,863)	(\$158,863)	(\$178,332)	12%
Misc Revenue	(\$700,059)	(\$851,000)	(\$851,000)	(\$750,000)	-12%
Other Sources	(\$1,203,780)	(\$1,186,668)	(\$1,186,668)	(\$1,403,069)	18%
Expense	\$2,511,497	\$2,980,635	\$2,980,635	\$2,824,562	-5%
Personnel Services	\$1,557,883	\$1,708,032	\$1,708,032	\$1,837,358	8%
Materials & Supplies	\$13,574	\$79,500	\$79,500	\$47,074	-41%
Contractual Services	\$587,830	\$619,956	\$612,456	\$634,175	2%
Capital Outlay	\$153,140	\$357,297	\$357,297	\$70,474	-80%
Other Costs	\$41,798	\$65,850	\$73,350	\$85,481	30%
Utility Expense	\$157,272	\$150,000	\$150,000	\$150,000	0%
Public Safety Communications Net Decrease (Increase)	(\$49,332)	\$120,856	\$120,856	(\$108,869)	-190%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Public Safety					
Communications	(\$49,332)	\$120,856	\$120,856	(\$108,869)	-190%
Intergovernmental	(\$651,438)	(\$663,248)	(\$663,248)	(\$602,030)	-9%
Intergovernmental User Charges	(\$651,438)	(\$663,248)	(\$663,248)	(\$602,030)	-9%
Goods and Svcs Rev	(\$5,552)	(\$158,863)	(\$158,863)	(\$178,332)	12%
User Fees	(\$5,552)	(\$158,863)	(\$158,863)	(\$178,332)	12%
Misc Revenue	(\$700,059)	(\$851,000)	(\$851,000)	(\$750,000)	-12%
Misc. Revenue	(\$45)	(\$1,000)	(\$1,000)	\$0	-100%
Telephone Service Charge	(\$700,014)	(\$850,000)	(\$850,000)	(\$750,000)	-12%
Other Sources	(\$1,203,780)	(\$1,186,668)	(\$1,186,668)	(\$1,403,069)	18%
Transfers In	(\$1,203,780)	(\$1,186,668)	(\$1,186,668)	(\$1,403,069)	18%
Personnel Services	\$1,557,883	\$1,708,032	\$1,708,032	\$1,837,358	8%
Salaries and Wages - FT	\$970,636	\$1,063,279	\$1,063,279	\$1,171,181	10%
Salaries and Wages - PT/Season	\$49,809	\$59,500	\$59,500	\$59,500	0%
Holiday Pay	\$13,535	\$15,000	\$15,000	\$20,000	33%
Overtime	\$21,185	\$35,000	\$35,000	\$20,000	-43%
Standby Pay	\$11,129	\$10,000	\$10,000	\$12,000	20%
FICA/MC Contributions	\$75,375	\$90,483	\$90,483	\$95,369	5%
Retirement Contributions	\$92,289	\$103,213	\$103,213	\$124,146	20%
Workers Compensation	\$23,203	\$33,346	\$33,346	\$34,656	4%
Health Insurance	\$287,289	\$287,937	\$287,937	\$279,359	-3%
Other Insurance	\$9,726	\$6,374	\$6,374	\$17,547	175%
Other Employee Compensation	\$3,707	\$3,900	\$3,900	\$3,600	-8%
Materials & Supplies	\$13,574	\$79,500	\$79,500	\$47,074	-41%
General Supplies and Materials	\$8,500	\$10,000	\$10,000	\$7,000	-30%
Electricity	\$3,267	\$3,500	\$3,500	\$3,500	0%
Furnishings	\$0	\$0	\$0	\$7,000	999%
Technology Supplies	\$0	\$60,000	\$60,000	\$22,074	-63%
Uniform Expense	\$1,807	\$6,000	\$6,000	\$7,500	25%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Contractual Services	\$587,830	\$619,956	\$612,456	\$634,175	2%
Rent	\$125,592	\$125,592	\$125,592	\$125,592	0%
Maintenance Agreements	\$321,568	\$326,800	\$326,800	\$326,000	0%
Other Contractual	\$9,452	\$16,900	\$9,400	\$32,000	89%
Internal Services	\$131,217	\$150,664	\$150,664	\$150,583	0%
Capital Outlay	\$153,140	\$357,297	\$357,297	\$70,474	-80%
Light Equipment	\$0	\$155,000	\$155,000	\$57,474	-63%
Light Equipment - Replacement	\$74,033	\$124,028	\$124,028	\$0	-100%
Technology - Capital	\$0	\$14,000	\$14,000	\$13,000	-7%
Technology - Replacement	\$79,107	\$64,269	\$64,269	\$0	-100%
Other Costs	\$41,798	\$65,850	\$73,350	\$85,481	30%
Travel/Training	\$1,823	\$14,600	\$22,100	\$16,500	13%
Insurance/Bonds	\$39,975	\$51,250	\$51,250	\$68,981	35%
Utility Expense	\$157,272	\$150,000	\$150,000	\$150,000	0%
Communication	\$157,272	\$150,000	\$150,000	\$150,000	0%

City of Casper, Wyoming

Public Safety Communications - Capital Outlay Detail **\$70,474**

Public Safety Communications - Light Equipment **\$57,474**

T1 Ethernet Equipment \$57,474

Public Safety Communications - Technology - Capital **\$13,000**

PSCC Network Switch \$13,000

Public Safety Communications - Other Sources Detail **(\$1,403,069)**

Public Safety Communications - Transfers In **(\$1,403,069)**

General Fund fees for Service (\$1,289,662)

MAC Fees for Service (\$113,407)

City of Casper, Wyoming

Redevelopment Loan Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$19,871)	(\$60,000)	(\$60,000)	(\$63,157)	5%
Other Sources	(\$19,871)	(\$60,000)	(\$60,000)	(\$63,157)	5%
Expense	\$64,172	\$60,000	\$61,253	\$63,157	5%
Debt Service	\$64,172	\$60,000	\$61,253	\$63,157	5%
Redevelopment Loan Fund Net Decrease (Increase)	\$44,301	\$0	\$1,253	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Redevelopment Loan Fund	\$44,301	\$0	\$1,253	\$0	0%
Other Sources	(\$19,871)	(\$60,000)	(\$60,000)	(\$63,157)	5%
Loan Payments	(\$19,871)	(\$60,000)	(\$60,000)	(\$63,157)	5%
Debt Service	\$64,172	\$60,000	\$61,253	\$63,157	5%
Principal	\$50,000	\$50,000	\$50,000	\$50,000	0%
Interest	\$14,172	\$10,000	\$11,253	\$13,157	32%

Capital Fund



City of Casper, Wyoming

Capital Projects Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$23,499,734)	(\$18,455,039)	(\$18,489,039)	(\$23,229,487)	26%
Local Taxes	(\$15,140,712)	(\$16,072,708)	(\$16,072,708)	(\$16,876,343)	5%
Intergovernmental	(\$2,377,008)	(\$623,000)	(\$657,000)	(\$4,017,000)	545%
Misc Revenue	(\$412,990)	(\$531,156)	(\$531,156)	(\$902,270)	70%
Other Sources	(\$5,569,023)	(\$1,228,175)	(\$1,228,175)	(\$1,433,874)	17%
Expense	\$13,670,505	\$32,480,226	\$14,563,913	\$26,625,600	-18%
Contractual Services	\$841,671	\$1,613,235	\$1,563,235	\$1,020,068	-37%
Capital Outlay	\$10,560,513	\$26,703,287	\$8,836,973	\$19,812,285	-26%
Transfers Out	\$2,268,320	\$4,153,046	\$4,153,046	\$5,793,247	39%
Other Costs	\$0	\$10,658	\$10,658	\$0	-100%
Capital Projects Fund Net Decrease (Increase)	(\$9,829,229)	\$14,025,187	(\$3,925,126)	\$3,396,113	-76%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Capital Projects Fund	(\$9,829,229)	\$14,025,187	(\$3,925,126)	\$3,396,113	-76%
Local Taxes	(\$15,140,712)	(\$16,072,708)	(\$16,072,708)	(\$16,876,343)	5%
Local Option Sales Tax	(\$15,140,712)	(\$16,072,708)	(\$16,072,708)	(\$16,876,343)	5%
Intergovernmental	(\$2,377,008)	(\$623,000)	(\$657,000)	(\$4,017,000)	545%
Federal Grants	(\$177,005)	(\$623,000)	(\$657,000)	(\$4,000,000)	542%
State Grants	(\$1,741,497)	\$0	\$0	\$0	0%
Revenue From Other Local Govt	(\$458,507)	\$0	\$0	(\$17,000)	999%
Misc Revenue	(\$412,990)	(\$531,156)	(\$531,156)	(\$902,270)	70%
Interest Earned	(\$154,981)	(\$133,073)	(\$133,073)	(\$309,770)	133%
Contributions	(\$258,009)	(\$398,083)	(\$398,083)	(\$592,500)	49%
Other Sources	(\$5,569,023)	(\$1,228,175)	(\$1,228,175)	(\$1,433,874)	17%
Transfers In	(\$5,569,023)	(\$1,228,175)	(\$1,228,175)	(\$1,433,874)	17%
Contractual Services	\$841,671	\$1,613,235	\$1,563,235	\$1,020,068	-37%
Investment Services	\$37,088	\$13,885	\$13,885	\$22,089	59%
Other Contractual	\$804,583	\$1,599,350	\$1,549,350	\$997,979	-38%
Capital Outlay	\$10,560,513	\$26,703,287	\$8,836,973	\$19,812,285	-26%
Buildings	\$0	\$3,496,350	\$1,836,521	\$0	-100%
Improvements to Buildings	\$185,779	\$4,303,824	\$569,433	\$1,860,250	-57%
Improvements Other Than Bldgs	\$7,896,001	\$12,780,101	\$2,683,686	\$11,363,965	-11%
Light Equipment	\$187,614	\$2,512,760	\$1,849,112	\$3,436,770	37%
Light Equipment - Replacement	\$782,751	\$103,035	\$34,340	\$0	-100%
Heavy Equipment	\$0	\$1,257,784	\$1,127,968	\$720,000	-43%
Heavy Equip. - Replacement	\$983,416	\$1,300,000	\$281,573	\$0	-100%
Technology - Capital	\$369,306	\$662,817	\$296,077	\$2,431,300	267%
Technology - Replacement	\$155,646	\$186,616	\$31,671	\$0	-100%
Programs and Projects	\$0	\$100,000	\$126,592	\$0	-100%
Transfers Out	\$2,268,320	\$4,153,046	\$4,153,046	\$5,793,247	39%
Transfers Out	\$2,268,320	\$4,153,046	\$4,153,046	\$5,793,247	39%
Other Costs	\$0	\$10,658	\$10,658	\$0	-100%
Community Service	\$0	\$10,658	\$10,658	\$0	-100%

City of Casper, Wyoming

Capital Projects Fund - Capital Outlay Detail **\$19,812,285**

Capital Projects Fund - Improvements to Buildings	\$1,860,250
Building Repairs	\$320,000
Fire Station 2 - Sewer Service Replacement	\$30,000
Ford Wyo Center ADA Ramp from East P. Lot	\$60,000
Ford Wyo Center Boiler Exhaust Venting	\$128,000
Ford Wyo Center Box Office ADA Windows Replacement	\$36,000
Ford Wyo Center Convection Oven Replacement	\$113,000
Ford Wyo Center North Corner Remodel	\$120,000
Ford Wyo Center South Walkway	\$736,000
Hogadon - Stain Wooden Beams	\$22,000
Ice Arena Walkway Fall Protection	\$31,000
Russin Sculpture Project - Turf and Site Mitigation	\$25,000
Tire bay Lift Repair - Replacement	\$80,000
Washington Park Bathrooms	\$159,250

City of Casper, Wyoming

Capital Projects Fund - Improvements Other Than Bldgs	\$11,363,965
12th Street Cape Seal	\$450,000
2022 Engineering Standard Specifications Doc Update	\$45,000
2nd Street	\$805,000
Baseline Control - Contingency for Modems and Wiring	\$55,732
Baseline Control - Purchase	\$554,268
Bryan Stock Trail Cape Seal	\$175,000
Center Street - Decorative Light Upgrade	\$50,000
Coffman Avenue	\$1,146,000
College Drive	\$376,000
D Street Improvements	\$75,000
E 21st Street	\$401,000
Fire Drill Tower - Concrete Pad	\$75,000
Lansing Field Painting	\$24,000
Mariposa Street	\$590,000
Midwest Avenue - Poplar to Walnut	\$2,000,000
Misc Irrigation Improvements	\$300,000
Misc. Playground and Fall Material	\$62,500
Miscellaneous Park Improvements FY23	\$37,500
Oak Street	\$900,000
Paradise Valley Pool Gutters	\$471,793
PRTT FY23 Trail Maintenance	\$157,172
Rec Fitness Area - Remodel	\$100,000
Replace Mike Lansing Warning Track	\$42,000
Resurface Washington Tennis Courts	\$50,000
Rotary Ability Playground	\$125,000
Washington Field Lighting Replace	\$346,000
Westridge Drive	\$1,040,000
Wolf Creek Road	\$910,000

City of Casper, Wyoming

Capital Projects Fund - Light Equipment	\$3,436,770
BAS - Pickup - Repl Unit 84031	\$50,000
Cemetery - Replace Mower Unit 90965	\$52,000
Cemetery - Replace UTV - Purchase	\$32,000
Cemetery - Replace UTV - Sprayer Attachment	\$7,000
City Garage - Vehicle Lifts	\$75,000
Code Enforcement Vehicle	\$33,000
Fire - Annual Turnout Gear Replacements	\$19,000
Fire - Portable Radio Replacement	\$260,753
Fire - Station 1 Breathing Air Compressor	\$85,500
Fire - Station 6 Gear Dryer	\$10,000
Fire - Station 6 Gear Extractor	\$12,000
Ford Wyo Center Portable LED Directional Signs	\$60,000
Ford Wyo Concession Ice Machines	\$31,000
Ford Wyo Volleyball Court Replace	\$100,000
Golf - Ball Dispenser	\$35,000
Golf - Replace 70 Golf Carts	\$400,000
Golf - Replace Three Triplex Mowers	\$168,000
Hogadon Tracked UTV	\$42,000
Hogadon UTV Replacement	\$38,000
Ice Arena - Concessions Oven	\$16,000
Parks - Replace Backhoe	\$139,000
Parks - Replace John Deere 1600 Mower 83269	\$79,000
Parks - Replace Zero Turn Mower	\$44,000
Police Vehicle - Equipment for 18 marked units	\$788,742
Police Vehicle - Equipment for Four Unmarked	\$29,232
Police Vehicle - Purchase 18 marked cars	\$663,047
Police Vehicle - Purchase Four Unmarked	\$130,496
Pool - Casper Family Aquatic Center - New Pump	\$8,000
Pool - Marion Kriener - New Pump	\$7,000
Pool - Washington Park - New Pump	\$7,000
Recreation Center - Replace Washer and Dryer	\$15,000
Capital Projects Fund - Heavy Equipment	\$720,000
Streets - 70981 Tandem Axle Plow/Salter	\$235,000
Streets - 70986 Tandem Axle Plow/Salter	\$235,000
Streets - Replace 70973 Snow Blower	\$250,000

City of Casper, Wyoming

Capital Projects Fund - Technology - Capital	\$2,431,300
BACnet Installation	\$7,500
City Website Redesign	\$45,000
Comm Dev Copier	\$10,700
Ford Wyo Center - Bypass System Replacement	\$75,000
FY23 Fiber Upgrade	\$2,000,000
Misc Traffic Equipment	\$100,000
Network Switch - Hall of Justice	\$13,000
New HR Copier.	\$6,100
Server Upgrades at City Hall	\$165,000
Traffic Sign Plotter	\$9,000

City of Casper, Wyoming

Capital Projects Fund - Contractual Services Detail **\$997,979**

Capital Projects Fund - Other Contractual	\$997,979
CP ONE CENT 16 - ARC OF NATRONA COUNTY	\$11,667
CP ONE CENT 16 - BIG BROTHER BIG SISTERS	\$38,095
CP ONE CENT 16 - BOYS AND GIRLS CLUB	\$57,491
CP ONE CENT 16 - CASA	\$3,889
CP ONE CENT 16 - CASPER HOUSING AUTHORITY	\$125,000
CP ONE CENT 16 - CHILD DEVELOPMENT CENTER	\$21,250
CP ONE CENT 16 - CHILDREN ADVOCACY CAP	\$34,583
CP ONE CENT 16 - FOOD BANK OF THE ROCKIES	\$5,000
CP ONE CENT 16 - FOOD FOR THOUGHT	\$19,583
CP ONE CENT 16 - HOSPICE	\$31,111
CP ONE CENT 16 - INTERFAITH	\$34,167
CP ONE CENT 16 - JOSHUAS STOREHOUSE	\$3,250
CP ONE CENT 16 - LIBRARY	\$75,204
CP ONE CENT 16 - MERCER	\$32,005
CP ONE CENT 16 - MOTHER SETON HOUSE	\$36,306
CP ONE CENT 16 - NICOLAYSEN	\$100,000
CP ONE CENT 16 - PLATTE TRAILS TRUST	\$50,000
CP ONE CENT 16 - RESCUE MISSION	\$29,161
CP ONE CENT 16 - SCIENCE ZONE	\$83,611
CP ONE CENT 16 - SELF HELP CENTER	\$55,139
CP ONE CENT 16 - SENIOR SERVICES	\$53,117
CP ONE CENT 16 - UNITED WAY	\$3,788
CP ONE CENT 16 - UW AG EXTENSION	\$24,753
CP ONE CENT 16 - YOUTH CRISIS CENTER	\$69,810

City of Casper, Wyoming

Capital Projects Fund - Transfers In Detail **(\$1,433,874)**

Arrowhead Road Project - reimburse from LAD Fund	(\$69,708)
Buildings and Structures Fund - BAC Net System (50%)	(\$3,750)
Coates road Project expended out of capital projects -	(\$48,666)
Golf Fund - Three Triplex Mowers	(\$88,000)
Metro Animal Fund - BAC Net System (50%)	(\$3,750)
Opportunity Funds - "D" Street Extension	(\$75,000)
Opportunity Funds - Baseline Irrigation System	(\$610,000)
Opportunity Funds - Golf Carts	(\$400,000)
Opportunity Funds - Recreation Center Fitness Room	(\$100,000)
Perpetual Care - Fire Station 2 Sewer	(\$30,000)
Property Liability Funds - Ice Arena Walkway	(\$5,000)

Capital Projects Fund - Transfers Out Detail **\$5,793,247**

To Aquatics Fund - Additional 1% Funding for Aquatics	\$50,000
To Transit Fund - One Cent 16- Transit Tokens	\$185,601
To Aquatics Fund - One Cent 16 - Aquatics	\$325,000
To Revolving Land Fund - Lake MacKensie Pathway	\$645,000
To River Fund - One Cent 16 - Allocation	\$1,314,762
To Transit Fund - One Cent 16 - ASSIST and LINK Bus	\$37,200
To Transit Fund - One Cent 16 - Transit Bu	\$4,000
To Transit Fund - One Cent 16 - Transit Employee Parking Lot	\$231,684
To Wastewater Collection Fund - One Cent 16 - Sewer Line	\$500,000
To Water Distribution Fund - One Cent 16 -	\$2,500,000

Utility Enterprise Funds



Utility Enterprise Funds

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	Change
Expenses, By Fund	\$45,264,379	\$76,959,962	\$72,861,059	\$53,890,249	-30%
Water Distribution Fund	\$14,578,821	\$21,063,607	\$21,033,079	\$16,694,218	-21%
Water Treatment Plant Ops Fund	\$3,709,387	\$3,514,368	\$3,544,524	\$3,830,789	9%
Sewer Fund	\$6,439,692	\$9,716,950	\$9,691,950	\$8,044,584	-17%
Wastewater Treatment Plant	\$6,603,745	\$16,584,732	\$16,581,324	\$7,438,806	-55%
Refuse Collection Fund	\$8,123,597	\$9,716,851	\$9,861,905	\$9,720,097	0%
Balefill Fund	\$5,809,137	\$16,363,453	\$12,148,276	\$8,161,755	-50%
All Revenue, By Fund	(\$47,508,220)	(\$49,838,529)	(\$50,101,128)	(\$51,458,295)	3%
Water Distribution Fund	(\$15,676,940)	(\$15,244,752)	(\$15,244,752)	(\$15,285,221)	0%
Water Treatment Plant Ops Fund	(\$3,824,223)	(\$3,480,989)	(\$3,480,989)	(\$3,830,789)	10%
Sewer Fund	(\$7,069,505)	(\$7,000,966)	(\$7,000,966)	(\$6,942,876)	-1%
Wastewater Treatment Plant	(\$6,113,485)	(\$7,008,143)	(\$7,008,143)	(\$6,993,641)	0%
Refuse Collection Fund	(\$7,708,482)	(\$7,532,836)	(\$9,136,761)	(\$10,056,082)	33%
Balefill Fund	(\$7,115,584)	(\$9,570,843)	(\$8,229,517)	(\$8,349,686)	-13%
Net Decrease (Increase)	(\$2,243,841)	\$27,121,433	\$22,759,931	\$2,431,954	-91%
Water Distribution Fund	(\$1,098,119)	\$5,818,855	\$5,788,327	\$1,408,997	-76%
Water Treatment Plant Ops Fund	(\$114,836)	\$33,379	\$63,535	\$0	-100%
Sewer Fund	(\$629,813)	\$2,715,984	\$2,690,984	\$1,101,708	-59%
Wastewater Treatment Plant	\$490,259	\$9,576,589	\$9,573,181	\$445,165	-95%
Refuse Collection Fund	\$415,115	\$2,184,015	\$725,144	(\$335,985)	-115%
Balefill Fund	(\$1,306,448)	\$6,792,610	\$3,918,759	(\$187,931)	-103%

Water Distribution Fund

Authorized Positions for Water Administration

Full Time Positions: 1.68

ADMINISTRATIVE ASSISTANT III	0.60
COMM AND MARKETING GENERALIST	0.34
PUBLIC SERVICES DIRECTOR	0.14
PUBLIC UTILITIES MANAGER	0.60

Authorized Positions for Water Distribution

Full Time Positions: 15.67

UTILITY GIS TECH.	1.00
ADMINISTRATIVE ASSISTANT II	1.00
CROSS CONNECT. CONTROL INSPECT	1.00
EQUIPMENT OPERATOR III	4.00
INSTRUMENT & CONTROLS TECH.	0.30
PLANT MECHANIC I	0.00
UTILITY SUPERVISOR	1.34
UTILITY WORKER I	0.67
UTILITY WORKER II	5.36
WATER DISTRIBUTION MANAGER	1.00

City of Casper, Wyoming

Water Distribution Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$15,676,940)	(\$15,244,752)	(\$15,244,752)	(\$15,285,221)	0%
Intergovernmental	\$0	\$0	\$0	\$0	0%
Goods and Svcs Rev	(\$14,015,942)	(\$12,002,341)	(\$12,002,341)	(\$12,050,925)	0%
Misc Revenue	(\$355,496)	(\$264,411)	(\$264,411)	(\$197,296)	-25%
Utility Revenue	(\$279,585)	(\$478,000)	(\$478,000)	(\$537,000)	12%
Other Sources	(\$1,025,917)	(\$2,500,000)	(\$2,500,000)	(\$2,500,000)	0%
Expense	\$14,578,821	\$21,063,607	\$21,033,079	\$16,694,218	-21%
Personnel Services	\$2,408,682	\$2,732,472	\$2,732,472	\$2,702,963	-1%
Materials & Supplies	\$7,817,632	\$8,125,906	\$8,152,318	\$8,437,251	4%
Contractual Services	\$941,655	\$1,357,494	\$1,291,967	\$1,424,238	5%
Capital Outlay	\$3,152,414	\$7,961,262	\$7,970,049	\$3,233,500	-59%
Debt Service	\$91,868	\$755,223	\$755,223	\$755,222	0%
Transfers Out	\$27,057	\$2,434	\$2,434	\$0	-100%
Other Costs	\$118,853	\$101,317	\$101,117	\$113,544	12%
Utility Expense	\$20,660	\$27,500	\$27,500	\$27,500	0%
Water Distribution Fund Net Decrease (Increase)	(\$1,098,119)	\$5,818,855	\$5,788,327	\$1,408,997	-76%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Water Revenue and Transfers	(\$15,676,940)	(\$15,244,752)	(\$15,244,752)	(\$15,285,221)	0%
Intergovernmental	\$0	\$0	\$0	\$0	0%
State Grants	\$0	\$0	\$0	\$0	0%
Goods and Svcs Rev	(\$14,015,942)	(\$12,002,341)	(\$12,002,341)	(\$12,050,925)	0%
User Fees	(\$13,820,877)	(\$11,807,276)	(\$11,807,276)	(\$11,866,312)	0%
Interdepartmental Services	(\$195,065)	(\$195,065)	(\$195,065)	(\$184,613)	-5%
Misc Revenue	(\$355,496)	(\$264,411)	(\$264,411)	(\$197,296)	-25%
Interest Earned	(\$246,423)	(\$243,051)	(\$243,051)	(\$168,092)	-31%
Rentals and Leases	(\$9,537)	(\$6,360)	(\$6,360)	(\$14,204)	123%
Misc. Revenue	(\$99,536)	(\$15,000)	(\$15,000)	(\$15,000)	0%
Utility Revenue	(\$279,585)	(\$478,000)	(\$478,000)	(\$537,000)	12%
Wholesale Water Sales	(\$38,965)	(\$134,000)	(\$134,000)	(\$168,000)	25%
Hydrant Useage	(\$58,476)	(\$35,000)	(\$35,000)	(\$60,000)	71%
Service Reconnections	(\$183)	(\$90,000)	(\$90,000)	(\$90,000)	0%
Meter Sales & Installs	(\$28,515)	(\$30,000)	(\$30,000)	(\$30,000)	0%
Construction Connections	(\$28,609)	(\$35,000)	(\$35,000)	(\$35,000)	0%
System Development Charges	(\$124,838)	(\$154,000)	(\$154,000)	(\$154,000)	0%
Other Sources	(\$1,025,917)	(\$2,500,000)	(\$2,500,000)	(\$2,500,000)	0%
Transfers In	(\$1,025,917)	(\$2,500,000)	(\$2,500,000)	(\$2,500,000)	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Water Administration	\$8,430,987	\$7,996,107	\$7,955,120	\$8,615,503	8%
Personnel Services	\$153,921	\$189,431	\$189,431	\$206,981	9%
Salaries and Wages - FT	\$93,545	\$128,512	\$128,512	\$149,676	16%
Overtime	\$0	\$450	\$450	\$0	-100%
FICA/MC Contributions	\$9,816	\$9,866	\$9,866	\$11,412	16%
Retirement Contributions	\$16,179	\$14,214	\$14,214	\$15,893	12%
Workers Compensation	\$2,196	\$3,587	\$3,587	\$3,273	-9%
Health Insurance	\$24,676	\$28,306	\$28,306	\$16,325	-42%
Other Insurance	\$4,393	\$727	\$727	\$7,131	881%
Other Employee Compensation	\$3,116	\$3,769	\$3,769	\$3,271	-13%
Materials & Supplies	\$7,322,837	\$6,996,553	\$6,996,553	\$7,540,551	8%
General Supplies and Materials	\$1,552	\$1,500	\$1,500	\$2,000	33%
Postage and Printing	\$421	\$650	\$650	\$1,000	54%
Bulk Water	\$7,320,864	\$6,992,403	\$6,992,403	\$7,535,051	8%
Technology Supplies	\$0	\$2,000	\$2,000	\$2,500	25%
Contractual Services	\$810,600	\$721,472	\$673,685	\$785,527	9%
Investment Services	\$16,824	\$30,223	\$30,223	\$11,986	-60%
Other Contractual	\$9,322	\$133,787	\$85,000	\$137,000	2%
Internal Services	\$784,453	\$557,462	\$558,462	\$636,541	14%
Capital Outlay	\$45	\$0	\$7,000	\$0	0%
Buildings	\$0	\$0	\$7,000	\$0	0%
Technology - Capital	\$45	\$0	\$0	\$0	0%
Transfers Out	\$27,057	\$2,434	\$2,434	\$0	-100%
Transfers Out	\$27,057	\$2,434	\$2,434	\$0	-100%
Other Costs	\$113,902	\$82,817	\$82,617	\$79,044	-5%
Bad Debt	\$46,554	\$7,000	\$7,000	\$0	-100%
Travel/Training	\$740	\$2,000	\$1,800	\$2,000	0%
Insurance/Bonds	\$61,476	\$68,217	\$68,217	\$71,044	4%
Dues and Subscriptions	\$5,132	\$5,600	\$5,600	\$6,000	7%
Utility Expense	\$2,625	\$3,400	\$3,400	\$3,400	0%
Communication	\$2,625	\$3,400	\$3,400	\$3,400	0%
Water Distribution	\$3,117,517	\$10,388,507	\$10,398,456	\$6,047,947	-42%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Personnel Services	\$1,309,973	\$1,464,898	\$1,464,898	\$1,457,464	-1%
Salaries and Wages - FT	\$793,073	\$904,512	\$904,512	\$955,824	6%
Overtime	\$15,858	\$22,420	\$22,420	\$22,420	0%
Standby Pay	\$19,317	\$20,000	\$20,000	\$20,000	0%
FICA/MC Contributions	\$62,346	\$72,440	\$72,440	\$76,366	5%
Retirement Contributions	\$77,902	\$87,007	\$87,007	\$89,562	3%
Workers Compensation	\$19,342	\$27,062	\$27,062	\$27,752	3%
Health Insurance	\$313,877	\$319,827	\$319,827	\$258,683	-19%
Other Insurance	\$2,706	\$5,910	\$5,910	\$5,431	-8%
Other Employee Compensation	\$5,554	\$5,720	\$5,720	\$1,426	-75%
Materials & Supplies	\$129,487	\$513,613	\$521,775	\$245,800	-52%
General Supplies and Materials	(\$42,346)	\$39,800	\$39,800	\$39,800	0%
Postage and Printing	\$1,760	\$2,000	\$2,000	\$2,000	0%
Electricity	\$0	\$2,500	\$2,500	\$2,500	0%
Natural Gas	\$9,905	\$15,000	\$10,000	\$15,000	0%
Gas/Fuel	\$42,435	\$55,000	\$65,000	\$70,000	27%
Water & Sewer Line Materials	\$31,334	\$146,838	\$150,000	\$105,000	-28%
Technology Supplies	\$0	\$8,000	\$8,000	\$6,000	-25%
Maint/Repair (non contract)	\$86,400	\$240,975	\$240,975	\$2,500	-99%
Uniform Expense	\$0	\$3,500	\$3,500	\$3,000	-14%
Contractual Services	\$19,571	\$400,014	\$400,014	\$437,461	9%
Professional Services	\$4,940	\$198,000	\$198,000	\$198,000	0%
Maintenance Agreements	\$182	\$3,400	\$3,400	\$11,400	235%
Laundry/Towel	\$0	\$500	\$500	\$500	0%
Other Contractual	\$14,449	\$13,200	\$13,200	\$13,200	0%
Internal Services	\$0	\$184,914	\$184,914	\$214,361	16%
Capital Outlay	\$1,553,490	\$7,231,259	\$7,233,046	\$3,118,500	-57%
Buildings	\$0	\$1,000,000	\$1,000,000	\$0	-100%
Improvements Other Than Bldgs	\$1,348,174	\$5,665,093	\$5,666,880	\$2,863,000	-49%
Intangibles	\$155,666	\$39,071	\$39,071	\$0	-100%
Light Equipment - Replacement	\$20,228	\$119,400	\$119,400	\$55,500	-54%
Heavy Equip. - Replacement	\$146	\$382,200	\$382,200	\$200,000	-48%
Technology - Capital	\$5,772	\$0	\$0	\$0	0%
Technology - Replacement	\$23,503	\$25,496	\$25,496	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Debt Service	\$91,868	\$755,223	\$755,223	\$755,222	0%
Principal	\$0	\$652,867	\$652,867	\$669,023	2%
Interest	\$91,868	\$102,356	\$102,356	\$86,199	-16%
Other Costs	\$2,794	\$6,500	\$6,500	\$17,000	162%
Travel/Training	\$2,794	\$6,500	\$6,500	\$17,000	162%
Utility Expense	\$10,334	\$17,000	\$17,000	\$16,500	-3%
Communication	\$7,564	\$14,000	\$14,000	\$14,000	0%
Refuse Collection	\$2,771	\$3,000	\$3,000	\$2,500	-17%

Water Meters

Authorized Positions for Water Meters

Full Time Positions: 6.00

UTILITY SUPERVISOR	1.00
UTILITY WORKER II	5.00

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Water Meters	\$755,632	\$835,785	\$849,785	\$841,300	1%
Personnel Services	\$584,157	\$560,705	\$560,705	\$522,650	-7%
Salaries and Wages - FT	\$390,126	\$361,174	\$361,174	\$340,200	-6%
Overtime	\$7,802	\$8,500	\$8,500	\$8,500	0%
Standby Pay	\$9,102	\$9,500	\$9,500	\$9,500	0%
FICA/MC Contributions	\$26,460	\$29,007	\$29,007	\$27,403	-6%
Retirement Contributions	\$32,879	\$34,929	\$34,929	\$31,877	-9%
Workers Compensation	\$8,071	\$10,690	\$10,690	\$9,958	-7%
Health Insurance	\$107,952	\$103,856	\$103,856	\$92,794	-11%
Other Insurance	\$1,271	\$2,529	\$2,529	\$1,938	-23%
Other Employee Compensation	\$494	\$520	\$520	\$480	-8%
Materials & Supplies	\$24,367	\$228,740	\$243,740	\$257,900	13%
General Supplies and Materials	\$16,003	\$214,840	\$229,840	\$240,000	12%
Postage and Printing	\$12	\$400	\$400	\$400	0%
Gas/Fuel	\$8,194	\$8,000	\$8,000	\$11,000	37%
Technology Supplies	\$0	\$4,500	\$4,500	\$5,500	22%
Maint/Repair (non contract)	\$158	\$1,000	\$1,000	\$1,000	0%
Contractual Services	\$7,602	\$28,250	\$27,250	\$30,750	9%
Maintenance Agreements	\$7,602	\$26,500	\$26,500	\$30,000	13%
Other Contractual	\$0	\$750	\$750	\$750	0%
Internal Services	\$0	\$1,000	\$0	\$0	-100%
Capital Outlay	\$131,811	\$9,090	\$9,090	\$15,000	65%
Improvements Other Than Bldgs	\$0	\$0	\$0	\$15,000	999%
Light Equipment	\$121,754	\$9,090	\$9,090	\$0	-100%
Technology - Capital	\$6,204	\$0	\$0	\$0	0%
Technology - Replacement	\$3,852	\$0	\$0	\$0	0%
Other Costs	\$1,808	\$4,500	\$4,500	\$10,000	122%
Travel/Training	\$1,808	\$4,500	\$4,500	\$10,000	122%
Utility Expense	\$5,887	\$4,500	\$4,500	\$5,000	11%
Communication	\$5,887	\$4,500	\$4,500	\$5,000	11%

Water Tanks

Authorized Positions for Water Tanks

Full Time Positions: 5.63

PLANT MECHANIC I	0.00
UTILITY SUPERVISOR	0.66
UTILITY WORKER I	0.33
UTILITY WORKER II	2.64
UTILITY WORKER III	2.00

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Water Tanks	\$2,274,685	\$1,843,208	\$1,829,718	\$1,189,468	-35%
Personnel Services	\$360,631	\$517,438	\$517,438	\$515,868	0%
Salaries and Wages - FT	\$223,743	\$301,378	\$301,378	\$327,968	9%
Overtime	\$7,506	\$15,500	\$15,500	\$15,500	0%
Standby Pay	\$6,744	\$6,200	\$6,200	\$6,200	0%
FICA/MC Contributions	\$15,563	\$24,716	\$24,716	\$26,750	8%
Retirement Contributions	\$19,918	\$29,835	\$29,835	\$30,731	3%
Workers Compensation	\$4,558	\$9,109	\$9,109	\$9,721	7%
Health Insurance	\$81,900	\$128,417	\$128,417	\$97,013	-24%
Other Insurance	\$695	\$2,283	\$2,283	\$1,827	-20%
Other Employee Compensation	\$5	\$0	\$0	\$158	999%
Materials & Supplies	\$340,941	\$387,000	\$390,250	\$393,000	2%
General Supplies and Materials	\$3,609	\$8,000	\$7,400	\$8,000	0%
Electricity	\$331,079	\$369,000	\$375,000	\$375,000	2%
Booster/lift station supplies	\$6,252	\$10,000	\$7,850	\$10,000	0%
Contractual Services	\$103,882	\$207,758	\$191,018	\$170,500	-18%
Professional Services	\$0	\$7,000	\$7,000	\$7,000	0%
Laundry/Towel	\$222	\$500	\$500	\$500	0%
Other Contractual	\$103,660	\$200,258	\$183,518	\$163,000	-19%
Capital Outlay	\$1,467,068	\$720,912	\$720,912	\$100,000	-86%
Buildings	\$69,868	\$0	\$0	\$0	0%
Improvements Other Than Bldgs	\$1,356,685	\$676,693	\$676,693	\$100,000	-85%
Intangibles	\$40,515	\$44,220	\$44,220	\$0	-100%
Other Costs	\$349	\$7,500	\$7,500	\$7,500	0%
Travel/Training	\$349	\$7,500	\$7,500	\$7,500	0%
Utility Expense	\$1,815	\$2,600	\$2,600	\$2,600	0%
Communication	\$1,815	\$2,600	\$2,600	\$2,600	0%

City of Casper, Wyoming

Water Distribution Fund - Capital Outlay Detail	\$3,233,500
Water Distribution - Improvements Other Than Bldgs	\$2,863,000
FY23 Misc Water Mains - One Cent	\$2,500,000
FY23 Paving	\$175,000
FY23 Water Line Materials	\$125,000
Over Sizing	\$50,000
Water Sample Test Stations	\$13,000
Water Distribution - Light Equipment - Replacement	\$55,500
Extended Cab Pickup Replacement	\$35,000
Fire Hose	\$7,000
Power Mole Boring Machine	\$6,000
Water Line Utility Locator	\$7,500
Water Distribution - Heavy Equip. - Replacement	\$200,000
Backhoe Replacement	\$200,000
Water Meters - Improvements Other Than Bldgs	\$15,000
Meter Service Inventory Shelving	\$15,000
Water Tanks - Improvements Other Than Bldgs	\$100,000
FY23 Booster Station Improvements	\$100,000

Water Treatment Plant Operations

Authorized Positions for Regional Water Operations

Full Time Positions: 11.70

CUSTODIAL MAINT. WORKER	1.00
INSTRUMENT & CONTROLS TECH.	0.70
PLANT MECHANIC I	1.00
PLANT MECHANIC II	1.00
WATER PLANT LEAD OPERATOR	1.00
WATER PLANT OPERATOR I	1.00
WATER PLANT OPERATOR III	1.00
WATER PLANT OPERATOR IV	4.00
WATER TREATMENT PLANT MANAGER	1.00

City of Casper, Wyoming

Water Treatment Plant Ops Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$3,824,223)	(\$3,480,989)	(\$3,480,989)	(\$3,830,789)	10%
Intergovernmental	(\$3,811,355)	(\$3,480,989)	(\$3,480,989)	(\$3,830,789)	10%
Other Sources	(\$12,868)	\$0	\$0	\$0	0%
Expense	\$3,709,387	\$3,514,368	\$3,544,524	\$3,830,789	9%
Personnel Services	\$1,060,807	\$1,113,679	\$1,113,679	\$1,162,883	4%
Materials & Supplies	\$2,206,414	\$1,922,152	\$1,945,450	\$2,174,000	13%
Contractual Services	\$361,985	\$381,448	\$388,505	\$387,575	2%
Transfers Out	\$311	\$0	\$0	\$0	0%
Other Costs	\$31,967	\$34,490	\$34,290	\$43,731	27%
Utility Expense	\$47,903	\$62,600	\$62,600	\$62,600	0%
Water Treatment Plant Ops Fund Net Decrease (Increase)	(\$114,836)	\$33,379	\$63,535	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Regional Water Revenue	(\$3,824,223)	(\$3,480,989)	(\$3,480,989)	(\$3,830,789)	10%
Intergovernmental	(\$3,811,355)	(\$3,480,989)	(\$3,480,989)	(\$3,830,789)	10%
Intergovernmental Reimb.	(\$3,811,355)	(\$3,480,989)	(\$3,480,989)	(\$3,830,789)	10%
Other Sources	(\$12,868)	\$0	\$0	\$0	0%
Transfers In	(\$12,868)	\$0	\$0	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Regional Water Operations	\$3,572,293	\$3,344,568	\$3,372,924	\$3,658,989	9%
Personnel Services	\$1,060,807	\$1,113,679	\$1,113,679	\$1,162,883	4%
Salaries and Wages - FT	\$677,647	\$686,107	\$686,107	\$727,621	6%
Salaries and Wages - PT/Season	\$12,703	\$20,300	\$20,300	\$20,000	-1%
Overtime	\$6,516	\$12,000	\$12,000	\$7,000	-42%
Standby Pay	\$9,456	\$12,000	\$12,000	\$12,000	0%
FICA/MC Contributions	\$52,199	\$56,259	\$56,259	\$58,647	4%
Retirement Contributions	\$60,720	\$65,807	\$65,807	\$68,176	4%
Workers Compensation	\$16,094	\$20,734	\$20,734	\$21,312	3%
Health Insurance	\$214,012	\$223,469	\$223,469	\$237,091	6%
Other Insurance	\$5,438	\$5,703	\$5,703	\$4,240	-26%
Other Employee Compensation	\$6,022	\$11,300	\$11,300	\$6,796	-40%
Materials & Supplies	\$2,073,090	\$1,758,952	\$1,782,250	\$2,010,800	14%
General Supplies and Materials	\$1,162,675	\$897,202	\$910,000	\$108,000	-88%
Postage and Printing	\$36	\$1,750	\$1,750	\$1,800	3%
Electricity	\$809,325	\$732,000	\$732,000	\$732,000	0%
Natural Gas	\$46,866	\$50,000	\$50,000	\$80,000	60%
Gas/Fuel	\$5,692	\$9,000	\$10,000	\$10,000	11%
Chemicals	\$0	\$0	\$0	\$1,000,000	999%
Technology Supplies	\$0	\$6,000	\$6,000	\$6,000	0%
Maint/Repair (non contract)	\$47,601	\$61,000	\$70,000	\$70,000	15%
Uniform Expense	\$895	\$2,000	\$2,500	\$3,000	50%
Contractual Services	\$358,215	\$374,948	\$380,205	\$379,075	1%
Professional Services	\$4,199	\$6,343	\$8,000	\$8,000	26%
Maintenance Agreements	\$28,881	\$37,400	\$45,000	\$42,000	12%
Testing	\$36,851	\$42,000	\$38,000	\$42,000	0%
Laundry/Towel	\$1,933	\$2,000	\$2,000	\$2,000	0%
Internal Services	\$286,351	\$287,205	\$287,205	\$285,075	-1%
Transfers Out	\$311	\$0	\$0	\$0	0%
Transfers Out	\$311	\$0	\$0	\$0	0%
Other Costs	\$31,967	\$34,390	\$34,190	\$43,631	27%
Travel/Training	\$206	\$4,000	\$4,000	\$4,000	0%
Insurance/Bonds	\$29,334	\$27,390	\$27,390	\$36,831	34%
Advertising/Promotion	\$1,271	\$1,800	\$1,600	\$1,600	-11%
Dues and Subscriptions	\$1,156	\$1,200	\$1,200	\$1,200	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Utility Expense	\$47,903	\$62,600	\$62,600	\$62,600	0%
Communication	\$623	\$2,200	\$2,200	\$2,200	0%
Refuse Collection	\$47,006	\$60,000	\$60,000	\$60,000	0%
Sewer	\$274	\$400	\$400	\$400	0%
RWS - Booster Stations	\$133,285	\$164,500	\$166,300	\$166,500	1%
Materials & Supplies	\$133,285	\$162,500	\$162,500	\$162,500	0%
General Supplies and Materials	\$14,504	\$39,000	\$39,000	\$39,000	0%
Electricity	\$118,781	\$123,500	\$123,500	\$123,500	0%
Contractual Services	\$0	\$2,000	\$3,800	\$4,000	100%
Professional Services	\$0	\$2,000	\$3,800	\$4,000	100%
RWS - Guardian	\$3,808	\$5,300	\$5,300	\$5,300	0%
Materials & Supplies	\$39	\$700	\$700	\$700	0%
General Supplies and Materials	\$39	\$500	\$500	\$500	0%
Postage and Printing	\$0	\$200	\$200	\$200	0%
Contractual Services	\$3,770	\$4,500	\$4,500	\$4,500	0%
Testing	\$3,770	\$4,500	\$4,500	\$4,500	0%
Other Costs	\$0	\$100	\$100	\$100	0%
Advertising/Promotion	\$0	\$100	\$100	\$100	0%

Sewer Fund

Authorized Positions for Sewer Administration

Full Time Positions: 0.78

ADMINISTRATIVE ASSISTANT III	0.20
COMM AND MARKETING GENERALIST	0.34
PUBLIC SERVICES DIRECTOR	0.04
PUBLIC UTILITIES MANAGER	0.20

Authorized Positions for Sewer Wastewater Collection

Full Time Positions: 8.20

INSTRUMENT & CONTROLS TECH.	0.20
SANITARY SEWER/STORMWATER MGR.	1.00
UTILITY SUPERVISOR	1.00
UTILITY WORKER II	3.00
UTILITY WORKER III	3.00

City of Casper, Wyoming

Sewer Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$7,069,505)	(\$7,000,966)	(\$7,000,966)	(\$6,942,876)	-1%
Goods and Svcs Rev	(\$6,707,987)	(\$6,358,800)	(\$6,358,800)	(\$6,338,034)	0%
Misc Revenue	(\$112,049)	(\$102,166)	(\$102,166)	(\$64,842)	-37%
Utility Revenue	(\$36,970)	(\$40,000)	(\$40,000)	(\$40,000)	0%
Other Sources	(\$212,500)	(\$500,000)	(\$500,000)	(\$500,000)	0%
Expense	\$6,439,692	\$9,716,950	\$9,691,950	\$8,044,584	-17%
Personnel Services	\$921,484	\$935,175	\$935,175	\$951,820	2%
Materials & Supplies	\$46,780	\$89,221	\$92,221	\$100,400	13%
Contractual Services	\$378,359	\$433,745	\$406,245	\$405,657	-6%
Capital Outlay	\$515,272	\$2,906,865	\$2,906,865	\$1,150,000	-60%
Transfers Out	\$25,845	\$2,434	\$2,434	\$0	-100%
Other Costs	\$73,663	\$53,144	\$52,644	\$69,206	30%
Utility Expense	\$4,478,290	\$5,296,366	\$5,296,366	\$5,367,501	1%
Sewer Fund Net Decrease (Increase)	(\$629,813)	\$2,715,984	\$2,690,984	\$1,101,708	-59%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Sewer Fund	(\$7,069,505)	(\$7,000,966)	(\$7,000,966)	(\$6,942,876)	-1%
Goods and Svcs Rev	(\$6,707,987)	(\$6,358,800)	(\$6,358,800)	(\$6,338,034)	0%
User Fees	(\$6,540,527)	(\$6,164,127)	(\$6,164,127)	(\$6,117,095)	-1%
Interdepartmental Services	(\$167,459)	(\$194,673)	(\$194,673)	(\$220,939)	13%
Misc Revenue	(\$112,049)	(\$102,166)	(\$102,166)	(\$64,842)	-37%
Interest Earned	(\$92,463)	(\$92,166)	(\$92,166)	(\$54,842)	-40%
Misc. Revenue	(\$19,586)	(\$10,000)	(\$10,000)	(\$10,000)	0%
Utility Revenue	(\$36,970)	(\$40,000)	(\$40,000)	(\$40,000)	0%
System Development Charges	(\$36,970)	(\$40,000)	(\$40,000)	(\$40,000)	0%
Other Sources	(\$212,500)	(\$500,000)	(\$500,000)	(\$500,000)	0%
Transfers In	(\$212,500)	(\$500,000)	(\$500,000)	(\$500,000)	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Sewer Administration	\$4,951,157	\$5,758,704	\$5,758,204	\$5,830,595	1%
Personnel Services	\$31,437	\$62,330	\$62,330	\$85,331	37%
Salaries and Wages - FT	\$9,251	\$42,559	\$42,559	\$63,704	50%
FICA/MC Contributions	\$3,836	\$3,256	\$3,256	\$4,856	49%
Retirement Contributions	\$5,582	\$4,624	\$4,624	\$6,503	41%
Workers Compensation	\$848	\$1,185	\$1,185	\$1,473	24%
Health Insurance	\$8,096	\$6,947	\$6,947	\$5,371	-23%
Other Insurance	\$2,579	\$2,522	\$2,522	\$2,373	-6%
Other Employee Compensation	\$1,245	\$1,237	\$1,237	\$1,051	-15%
Materials & Supplies	\$1,175	\$2,000	\$2,000	\$2,000	0%
General Supplies and Materials	\$1,175	\$2,000	\$2,000	\$2,000	0%
Contractual Services	\$361,117	\$372,845	\$372,845	\$344,757	-8%
Investment Services	\$6,010	\$11,493	\$11,493	\$3,911	-66%
Other Contractual	\$1,624	\$5,000	\$5,000	\$5,000	0%
Internal Services	\$353,483	\$356,352	\$356,352	\$335,846	-6%
Transfers Out	\$25,845	\$2,434	\$2,434	\$0	-100%
Transfers Out	\$25,845	\$2,434	\$2,434	\$0	-100%
Other Costs	\$57,607	\$27,729	\$27,229	\$36,006	30%
Bad Debt	\$33,671	\$2,500	\$2,500	\$2,500	0%
Travel/Training	\$0	\$2,000	\$1,500	\$2,000	0%
Insurance/Bonds	\$23,936	\$23,084	\$23,084	\$31,306	36%
Dues and Subscriptions	\$0	\$145	\$145	\$200	38%
Utility Expense	\$4,473,977	\$5,291,366	\$5,291,366	\$5,362,501	1%
Sewer	\$4,473,977	\$5,291,366	\$5,291,366	\$5,362,501	1%
Sewer Wastewater Collection	\$1,469,225	\$3,920,831	\$3,896,331	\$2,176,989	-44%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Personnel Services	\$890,047	\$872,845	\$872,845	\$866,489	-1%
Salaries and Wages - FT	\$614,948	\$584,234	\$584,234	\$595,780	2%
Overtime	\$2,872	\$7,700	\$7,700	\$7,000	-9%
Standby Pay	\$16,375	\$17,000	\$17,000	\$17,000	0%
FICA/MC Contributions	\$43,131	\$46,584	\$46,584	\$47,414	2%
Retirement Contributions	\$54,666	\$56,021	\$56,021	\$55,825	0%
Workers Compensation	\$13,159	\$17,165	\$17,165	\$18,509	8%
Health Insurance	\$137,164	\$135,428	\$135,428	\$116,802	-14%
Other Insurance	\$1,769	\$3,669	\$3,669	\$3,503	-5%
Other Employee Compensation	\$5,962	\$5,044	\$5,044	\$4,656	-8%
Materials & Supplies	\$41,148	\$66,221	\$69,221	\$77,400	17%
General Supplies and Materials	\$9,853	\$11,950	\$11,950	\$22,000	84%
Electricity	\$5,519	\$6,500	\$6,500	\$6,500	0%
Natural Gas	\$344	\$350	\$350	\$400	14%
Gas/Fuel	\$14,823	\$15,000	\$18,000	\$18,000	20%
Water & Sewer Line Materials	\$3,154	\$4,000	\$4,000	\$4,000	0%
Booster/lift station supplies	\$4,355	\$7,621	\$7,621	\$6,200	-19%
Technology Supplies	\$0	\$2,500	\$2,500	\$12,000	380%
Maint/Repair (non contract)	\$3,099	\$16,500	\$16,500	\$6,500	-61%
Uniform Expense	\$0	\$1,800	\$1,800	\$1,800	0%
Contractual Services	\$17,242	\$60,900	\$33,400	\$60,900	0%
Laundry/Towel	\$3,282	\$3,400	\$3,400	\$3,400	0%
Other Contractual	\$13,960	\$57,500	\$30,000	\$57,500	0%
Capital Outlay	\$515,272	\$2,906,865	\$2,906,865	\$1,150,000	-60%
Improvements Other Than Bldgs	\$73,332	\$2,418,843	\$2,418,843	\$1,065,000	-56%
Intangibles	\$30,262	\$6,235	\$6,235	\$0	-100%
Light Equipment	\$8,819	\$360,226	\$360,226	\$55,000	-85%
Heavy Equip. - Replacement	\$372,846	\$51,016	\$51,016	\$0	-100%
Technology - Capital	\$19,330	\$63,443	\$63,443	\$30,000	-53%
Technology - Replacement	\$10,683	\$7,102	\$7,102	\$0	-100%
Other Costs	\$1,202	\$9,000	\$9,000	\$17,200	91%
Travel/Training	\$333	\$8,100	\$8,100	\$16,000	98%
Dues and Subscriptions	\$869	\$900	\$900	\$1,200	33%
Utility Expense	\$4,313	\$5,000	\$5,000	\$5,000	0%
Communication	\$4,313	\$5,000	\$5,000	\$5,000	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Sewer Stormwater	\$19,311	\$37,415	\$37,415	\$37,000	-1%
Materials & Supplies	\$4,458	\$21,000	\$21,000	\$21,000	0%
General Supplies and Materials	\$4,458	\$20,000	\$20,000	\$20,000	0%
Postage and Printing	\$0	\$1,000	\$1,000	\$1,000	0%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Improvements Other Than Bldgs	\$0	\$0	\$0	\$0	0%
Other Costs	\$14,853	\$16,415	\$16,415	\$16,000	-3%
Advertising/Promotion	\$14,853	\$16,415	\$16,415	\$16,000	-3%

City of Casper, Wyoming

Sewer Fund - Capital Outlay Detail	\$1,150,000
Sewer Wastewater Collection - Improvements Other Than	\$1,065,000
FY23 Lift Station Pump and Panel R	\$30,000
FY23 Misc Sewer Replacement and Construction	\$1,000,000
FY23 Oversizing Reimb	\$35,000
Sewer Wastewater Collection - Light Equipment	\$55,000
FY23 Fleet Purchase	\$40,000
Vactor Decant Pump	\$15,000
Sewer Wastewater Collection - Technology - Capital	\$30,000
Sewer Line Assessment Tool	\$30,000

Waste Water Treatment Plant Operations

Authorized Positions for WWTP Operations

Full Time Positions: 15.30

ADMINISTRATIVE ASSISTANT II	0.98
ADMINISTRATIVE ASSISTANT III	0.20
COMM AND MARKETING GENERALIST	0.34
INSTRUMENT & CONTROLS TECH.	0.72
LABORATORY TECHNICIAN II	0.99
PLANT MAINTENANCE SUPERVISOR	0.99
PLANT MECHANIC I	0.00
PLANT MECHANIC II	2.98
PUBLIC SERVICES DIRECTOR	0.09
PUBLIC UTILITIES MANAGER	0.20
UTILITY WORKER I	0.99
WWTP LEAD OPERATOR	1.00
WWTP MANAGER	0.86
WWTP OPERATOR I	0.99
WWTP OPERATOR II	0.00
WWTP OPERATOR III	1.00
WWTP OPERATOR IV	2.97

City of Casper, Wyoming

Wastewater Treatment Plant Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$6,113,485)	(\$7,008,143)	(\$7,008,143)	(\$6,993,641)	0%
Intergovernmental	(\$5,280,725)	(\$6,263,237)	(\$6,263,237)	(\$6,277,805)	0%
Misc Revenue	(\$130,255)	(\$114,906)	(\$114,906)	(\$85,836)	-25%
Utility Revenue	(\$684,341)	(\$630,000)	(\$630,000)	(\$630,000)	0%
Other Sources	(\$18,165)	\$0	\$0	\$0	0%
Expense	\$6,603,745	\$16,584,732	\$16,581,324	\$7,438,806	-55%
Personnel Services	\$1,496,917	\$1,559,185	\$1,559,185	\$1,688,237	8%
Materials & Supplies	\$758,243	\$1,108,940	\$1,108,840	\$1,128,500	2%
Contractual Services	\$568,632	\$969,486	\$966,178	\$718,369	-26%
Capital Outlay	\$3,530,566	\$11,760,083	\$11,760,083	\$2,702,000	-77%
Debt Service	\$168,854	\$1,060,898	\$1,060,898	\$1,060,898	0%
Transfers Out	\$756	\$0	\$0	\$0	0%
Other Costs	\$31,602	\$47,341	\$47,341	\$62,802	33%
Utility Expense	\$48,174	\$78,800	\$78,800	\$78,000	-1%
Wastewater Treatment Plant Net Decrease (Increase)	\$490,259	\$9,576,589	\$9,573,181	\$445,165	-95%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
WWTP Revenue and Transfers	(\$6,113,485)	(\$7,008,143)	(\$7,008,143)	(\$6,993,641)	0%
Intergovernmental	(\$5,280,725)	(\$6,263,237)	(\$6,263,237)	(\$6,277,805)	0%
State Grants	\$0	\$0	\$0	\$0	0%
Intergovernmental User Charges	(\$5,280,725)	(\$6,263,237)	(\$6,263,237)	(\$6,277,805)	0%
Misc Revenue	(\$130,255)	(\$114,906)	(\$114,906)	(\$85,836)	-25%
Interest Earned	(\$130,255)	(\$114,906)	(\$114,906)	(\$85,836)	-25%
Utility Revenue	(\$684,341)	(\$630,000)	(\$630,000)	(\$630,000)	0%
Septic Tank Waste Charges	(\$403,326)	(\$350,000)	(\$350,000)	(\$350,000)	0%
Comm Sump Waste	(\$64,681)	(\$90,000)	(\$90,000)	(\$90,000)	0%
System Development Charges	(\$216,334)	(\$190,000)	(\$190,000)	(\$190,000)	0%
Other Sources	(\$18,165)	\$0	\$0	\$0	0%
Transfers In	(\$18,165)	\$0	\$0	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
WWTP Operations	\$6,071,694	\$15,851,405	\$15,849,498	\$6,630,995	-58%
Personnel Services	\$1,312,787	\$1,395,048	\$1,395,048	\$1,519,238	9%
Salaries and Wages - FT	\$842,937	\$882,908	\$882,908	\$1,013,979	15%
Overtime	\$9,553	\$18,000	\$18,000	\$18,000	0%
Standby Pay	\$12,393	\$12,000	\$12,000	\$12,000	0%
FICA/MC Contributions	\$64,449	\$69,837	\$69,837	\$79,865	14%
Retirement Contributions	\$79,895	\$85,387	\$85,387	\$96,210	13%
Workers Compensation	\$19,686	\$25,733	\$25,733	\$29,023	13%
Health Insurance	\$272,478	\$285,443	\$285,443	\$255,929	-10%
Other Insurance	\$5,044	\$8,980	\$8,980	\$8,077	-10%
Other Employee Compensation	\$6,353	\$6,760	\$6,760	\$6,155	-9%
Materials & Supplies	\$559,342	\$870,860	\$870,760	\$907,000	4%
General Supplies and Materials	\$102,682	\$125,858	\$125,858	\$129,000	2%
Postage and Printing	\$550	\$1,500	\$1,400	\$1,500	0%
Electricity	\$265,764	\$350,000	\$350,000	\$360,000	3%
Natural Gas	\$61,358	\$71,000	\$71,000	\$72,000	1%
Gas/Fuel	\$2,618	\$15,000	\$15,000	\$15,000	0%
Chemicals	\$126,370	\$163,802	\$163,802	\$160,000	-2%
Technology Supplies	\$0	\$7,500	\$7,500	\$7,500	0%
Maint/Repair (non contract)	\$0	\$135,000	\$135,000	\$160,000	19%
Uniform Expense	\$0	\$1,200	\$1,200	\$2,000	67%
Contractual Services	\$465,477	\$847,727	\$844,419	\$590,057	-30%
Professional Services	\$3,285	\$60,000	\$60,000	\$20,000	-67%
Investment Services	\$9,510	\$14,231	\$14,231	\$6,121	-57%
Maintenance Agreements	\$37,420	\$43,508	\$40,000	\$46,000	6%
Testing	\$9,541	\$15,000	\$15,000	\$20,000	33%
Laundry/Towel	\$8,173	\$8,000	\$8,200	\$8,200	2%
Other Contractual	\$33,004	\$149,500	\$149,500	\$46,000	-69%
Internal Services	\$364,543	\$557,488	\$557,488	\$443,736	-20%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Capital Outlay	\$3,506,048	\$11,576,532	\$11,576,532	\$2,437,000	-79%
Buildings	\$36,363	\$587	\$587	\$0	-100%
Improvements Other Than Bldgs	\$3,414,876	\$11,308,995	\$11,308,995	\$1,970,000	-83%
Intangibles	\$30,691	\$31,307	\$31,307	\$0	-100%
Light Equipment	\$6,140	\$174,000	\$174,000	\$317,000	82%
Light Equipment - Replacement	\$0	\$36,000	\$36,000	\$0	-100%
Technology - Capital	\$0	\$0	\$0	\$150,000	999%
Technology - Replacement	\$17,979	\$25,643	\$25,643	\$0	-100%
Debt Service	\$168,854	\$1,060,898	\$1,060,898	\$1,060,898	0%
Principal	\$0	\$729,751	\$729,751	\$743,917	2%
Interest	\$168,854	\$331,147	\$331,147	\$316,981	-4%
Transfers Out	\$756	\$0	\$0	\$0	0%
Transfers Out	\$756	\$0	\$0	\$0	0%
Other Costs	\$31,602	\$44,341	\$45,841	\$60,802	37%
Travel/Training	\$868	\$4,500	\$6,000	\$6,000	33%
Insurance/Bonds	\$30,734	\$39,841	\$39,841	\$54,802	38%
Utility Expense	\$26,827	\$56,000	\$56,000	\$56,000	0%
Communication	\$4,707	\$6,000	\$6,000	\$6,000	0%
Refuse Collection	\$22,120	\$50,000	\$50,000	\$50,000	0%

WWTP

Pretreatment

Authorized Positions for WWTP Pretreatment

Full Time Positions: 1.08

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

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
WWTP Pretreatment	\$152,921	\$155,501	\$154,001	\$162,687	5%
Personnel Services	\$144,526	\$134,201	\$134,201	\$139,187	4%
Salaries and Wages - FT	\$98,446	\$87,845	\$87,845	\$93,353	6%
Overtime	\$5	\$245	\$245	\$0	-100%
FICA/MC Contributions	\$6,422	\$6,739	\$6,739	\$6,963	3%
Retirement Contributions	\$7,791	\$8,125	\$8,125	\$8,747	8%
Workers Compensation	\$1,957	\$2,483	\$2,483	\$2,533	2%
Health Insurance	\$29,005	\$27,858	\$27,858	\$26,221	-6%
Other Insurance	\$356	\$685	\$685	\$686	0%
Other Employee Compensation	\$544	\$221	\$221	\$684	210%
Materials & Supplies	\$639	\$1,500	\$1,500	\$1,500	0%
Postage and Printing	\$639	\$1,500	\$1,500	\$1,500	0%
Contractual Services	\$7,757	\$16,800	\$16,800	\$20,000	19%
Testing	\$7,757	\$16,800	\$16,800	\$20,000	19%
Other Costs	\$0	\$3,000	\$1,500	\$2,000	-33%
Travel/Training	\$0	\$3,000	\$1,500	\$2,000	-33%

WWTP Regional Interceptors

Authorized Positions for WWTP Regional Interceptors

Full Time Positions: 0.25

INSTRUMENT & CONTROLS TECH.	0.08
PLANT MAINTENANCE SUPERVISOR	0.01
PLANT MECHANIC II	0.02
UTILITY WORKER I	0.01
WWTP MANAGER	0.09
WWTP OPERATOR I	0.01
WWTP OPERATOR III	0.00
WWTP OPERATOR IV	0.03

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
WWTP Regional Interceptors	\$379,129	\$577,826	\$577,826	\$645,124	12%
Personnel Services	\$39,604	\$29,936	\$29,936	\$29,812	0%
Salaries and Wages - FT	\$25,261	\$19,761	\$19,761	\$20,711	5%
Overtime	\$439	\$500	\$500	\$0	-100%
FICA/MC Contributions	\$1,771	\$1,550	\$1,550	\$1,567	1%
Retirement Contributions	\$2,224	\$1,869	\$1,869	\$1,940	4%
Workers Compensation	\$570	\$571	\$571	\$573	0%
Health Insurance	\$8,834	\$5,111	\$5,111	\$4,490	-12%
Other Insurance	\$83	\$129	\$129	\$121	-6%
Other Employee Compensation	\$423	\$445	\$445	\$410	-8%
Materials & Supplies	\$198,263	\$236,580	\$236,580	\$220,000	-7%
Booster/lift station supplies	\$3,292	\$14,000	\$14,000	\$14,000	0%
Chemicals	\$194,971	\$212,580	\$212,580	\$196,000	-8%
Maint/Repair (non contract)	\$0	\$10,000	\$10,000	\$10,000	0%
Contractual Services	\$95,398	\$104,959	\$104,959	\$108,312	3%
Professional Services	\$3,689	\$5,000	\$5,000	\$5,000	0%
Internal Services	\$91,709	\$99,959	\$99,959	\$103,312	3%
Capital Outlay	\$24,518	\$183,551	\$183,551	\$265,000	44%
Improvements Other Than Bldgs	\$24,518	\$183,551	\$183,551	\$265,000	44%
Utility Expense	\$21,347	\$22,800	\$22,800	\$22,000	-4%
Communication	\$21,347	\$22,800	\$22,800	\$22,000	-4%

City of Casper, Wyoming

Wastewater Treatment Plant - Capital Outlay Detail	\$2,702,000
WWTP Operations - Improvements Other Than Bldgs	\$1,970,000
AB Basin Cleaning and Diffuser Rep	\$80,000
Concrete Repair	\$25,000
DAFT Pressure Tank	\$40,000
FY21 Dewatering Building HVAC Repl	\$150,000
Secondary Rehab Phase 2	\$1,500,000
Sludge Conveyor and Auger Replacement	\$100,000
Transformer Replacement	\$75,000
WWTP Operations - Light Equipment	\$317,000
Dump Truck Purchase	\$90,000
Equipment Replacements	\$125,000
Roll-off Box Replacement	\$12,000
Skidsteer Replacement	\$75,000
Utility Cart Replacement	\$15,000
WWTP Operations - Technology - Capital	\$150,000
AB Blower Control Upgrade	\$150,000
WWTP Regional Interceptors - Improvements Other Than	\$265,000
Generator Replacement - Constructi	\$81,000
Generator Replacement - Design	\$9,000
Lift Station Communication Upgrade	\$25,000
RWWS Interceptor Improvements	\$150,000

Refuse Fund

Authorized Positions for Refuse - Commercial

Full Time Positions: 8.41

ADMINISTRATIVE ASSISTANT III	1.00
COMM AND MARKETING GENERALIST	0.26
OPERATIONS/MAINTENANCE COORD.	0.45
PUBLIC SERVICES DIRECTOR	0.12
SOLID WASTE SUPERINTENDENT	1.00
SW COLLECTIONS OPERATOR II	4.00
SW COLLECTIONS OPERATOR III	0.78
SW COLLECTIONS SUPERVISOR	0.80

Authorized Positions for Refuse - Recycling

Full Time Positions: 6.04

MUNICIPAL WORKER II	2.00
OPERATIONS/MAINTENANCE COORD.	0.10
SPECIAL WASTE SUPERVISOR	0.00
SW COLLECTIONS OPERATOR I	1.00
SW COLLECTIONS OPERATOR II	1.00
SW COLLECTIONS OPERATOR III	1.74
SW COLLECTIONS SUPERVISOR	0.20

Authorized Positions for Refuse - Residential

Full Time Positions: 14.93

ADMINISTRATIVE ASSISTANT II	1.00
MUNICIPAL WORKER II	2.00
OPERATIONS/MAINTENANCE COORD.	0.45
SW COLLECTIONS OPERATOR I	0.00
SW COLLECTIONS OPERATOR II	9.00
SW COLLECTIONS OPERATOR III	1.48
SW COLLECTIONS SUPERVISOR	1.00

City of Casper, Wyoming

Refuse Collection Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$7,708,482)	(\$7,532,836)	(\$9,136,761)	(\$10,056,082)	33%
Misc Revenue	(\$275,047)	(\$159,399)	(\$355,239)	(\$19,482)	-88%
Utility Revenue	(\$7,409,630)	(\$7,373,437)	(\$8,781,522)	(\$10,036,600)	36%
Other Sources	(\$23,805)	\$0	\$0	\$0	0%
Expense	\$8,123,597	\$9,718,685	\$9,861,905	\$9,720,097	0%
Personnel Services	\$2,489,561	\$2,724,601	\$2,724,601	\$2,587,250	-5%
Materials & Supplies	\$245,684	\$444,090	\$420,865	\$506,048	14%
Contractual Services	\$3,832,004	\$3,941,545	\$4,037,243	\$4,155,406	5%
Capital Outlay	\$1,267,216	\$2,400,079	\$2,521,726	\$2,321,200	-3%
Transfers Out	\$217,987	\$113,000	\$60,000	\$25,000	-78%
Other Costs	\$69,578	\$92,771	\$94,471	\$122,193	32%
Utility Expense	\$1,568	\$2,600	\$3,000	\$3,000	15%
Refuse Collection Fund Net Decrease (Increase)	\$415,115	\$2,185,849	\$725,144	(\$335,985)	-115%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Refuse Revenue and Transfers	(\$69,080)	\$0	\$0	(\$19,482)	999%
Misc Revenue	(\$69,080)	\$0	\$0	(\$19,482)	999%
Interest Earned	(\$69,080)	\$0	\$0	(\$19,482)	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Refuse - Commercial	(\$1,308,281)	(\$797,745)	(\$1,186,730)	(\$1,448,260)	82%
Misc Revenue	(\$116,372)	(\$2,650)	(\$2,650)	\$0	-100%
Gain/Loss on Sale of Cap Asset	(\$116,372)	(\$2,650)	(\$2,650)	\$0	-100%
Utility Revenue	(\$2,927,895)	(\$2,764,137)	(\$3,181,922)	(\$3,403,400)	23%
Commercial Charges	(\$2,927,895)	(\$2,764,137)	(\$3,181,922)	(\$3,403,400)	23%
Other Sources	(\$23,805)	\$0	\$0	\$0	0%
Transfers In	(\$23,805)	\$0	\$0	\$0	0%
Personnel Services	\$846,413	\$849,359	\$845,359	\$824,926	-3%
Salaries and Wages - FT	\$536,156	\$526,173	\$526,173	\$566,704	8%
Overtime	\$12,893	\$10,500	\$6,500	\$10,500	0%
Standby Pay	\$312	\$500	\$500	\$500	0%
FICA/MC Contributions	\$44,274	\$41,324	\$41,324	\$44,195	7%
Retirement Contributions	\$57,266	\$51,869	\$51,869	\$54,702	5%
Workers Compensation	\$12,493	\$15,224	\$15,224	\$16,060	5%
Health Insurance	\$171,378	\$185,883	\$185,883	\$127,133	-32%
Other Insurance	\$8,669	\$14,948	\$14,948	\$3,466	-77%
Other Employee Compensation	\$2,972	\$2,938	\$2,938	\$1,666	-43%
Materials & Supplies	\$921	\$28,222	\$28,422	\$79,324	181%
General Supplies and Materials	\$921	\$11,900	\$11,900	\$66,900	462%
Postage and Printing	\$0	\$2,970	\$2,970	\$3,000	1%
Safety Equipment/Supplies	\$0	\$2,200	\$2,400	\$2,400	9%
Technology Supplies	\$0	\$5,692	\$5,692	\$1,564	-73%
Maint/Repair (non contract)	\$0	\$4,500	\$4,500	\$4,500	0%
Uniform Expense	\$0	\$960	\$960	\$960	0%
Contractual Services	\$290,239	\$304,061	\$304,061	\$290,890	-4%
Other Contractual	\$290,239	\$304,061	\$304,061	\$290,890	-4%
Capital Outlay	\$404,231	\$674,400	\$760,000	\$735,000	9%
Light Equipment	\$78,643	\$97,000	\$60,000	\$35,000	-64%
Heavy Equipment	\$159,786	\$577,400	\$700,000	\$700,000	21%
Heavy Equip. - Replacement	\$165,802	\$0	\$0	\$0	0%
Transfers Out	\$217,987	\$113,000	\$60,000	\$25,000	-78%
Transfers Out	\$217,987	\$113,000	\$60,000	\$25,000	-78%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Refuse - Recycling	\$799,054	\$857,122	\$599,970	\$315,619	-63%
Misc Revenue	(\$89,595)	(\$87,860)	(\$283,700)	\$0	-100%
Misc. Revenue	(\$89,595)	(\$87,860)	(\$283,700)	\$0	-100%
Utility Revenue	(\$225,957)	(\$233,500)	(\$278,200)	(\$575,800)	147%
Commercial Charges	(\$225,957)	(\$233,500)	(\$278,200)	(\$292,100)	25%
Recycling Commodity Sales	\$0	\$0	\$0	(\$283,700)	999%
Personnel Services	\$449,966	\$500,320	\$496,820	\$471,602	-6%
Salaries and Wages - FT	\$303,452	\$339,089	\$339,089	\$323,651	-5%
Overtime	\$4,755	\$10,800	\$7,800	\$7,800	-28%
Standby Pay	\$0	\$500	\$500	\$500	0%
Other Employee Withholdings	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$20,585	\$26,040	\$26,040	\$25,394	-2%
Retirement Contributions	\$26,643	\$31,092	\$31,092	\$30,326	-2%
Workers Compensation	\$6,608	\$9,597	\$9,597	\$9,228	-4%
Health Insurance	\$66,401	\$57,557	\$57,557	\$50,909	-12%
Other Insurance	\$21,522	\$24,645	\$24,645	\$23,794	-3%
Other Employee Compensation	\$0	\$1,000	\$500	\$0	-100%
Materials & Supplies	\$205,855	\$311,501	\$274,776	\$42,217	-86%
General Supplies and Materials	\$27,718	\$38,341	\$38,341	\$34,395	-10%
Safety Equipment/Supplies	\$0	\$1,600	\$1,600	\$1,600	0%
Gas/Fuel	\$178,137	\$262,625	\$225,900	\$0	-100%
Technology Supplies	\$0	\$3,795	\$3,795	\$1,082	-71%
Maint/Repair (non contract)	\$0	\$4,500	\$4,500	\$4,500	0%
Uniform Expense	\$0	\$640	\$640	\$640	0%
Contractual Services	\$182,139	\$78,499	\$78,499	\$94,400	20%
Other Contractual	\$182,139	\$78,499	\$78,499	\$94,400	20%
Capital Outlay	\$276,566	\$274,962	\$296,875	\$270,000	-2%
Buildings	\$0	\$0	\$0	\$20,000	999%
Improvements Other Than Bldgs	\$210,390	\$160,122	\$185,035	\$115,000	-28%
Light Equipment	\$4,473	\$21,840	\$21,840	\$0	-100%
Heavy Equipment	\$61,702	\$93,000	\$90,000	\$135,000	45%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Other Costs	\$80	\$13,200	\$14,900	\$13,200	0%
Community Service	\$0	\$0	\$1,700	\$0	0%
Advertising/Promotion	\$80	\$13,200	\$13,200	\$13,200	0%
Refuse - Residential	\$993,422	\$2,124,638	\$1,311,905	\$816,138	-62%
Misc Revenue	\$0	(\$68,889)	(\$68,889)	\$0	-100%
Interest Earned	\$0	(\$68,889)	(\$68,889)	\$0	-100%
Utility Revenue	(\$4,255,778)	(\$4,375,800)	(\$5,321,400)	(\$6,057,400)	38%
Residential Charges	(\$4,255,778)	(\$4,375,800)	(\$5,321,400)	(\$6,057,400)	38%
Personnel Services	\$1,193,181	\$1,374,922	\$1,382,422	\$1,290,722	-6%
Salaries and Wages - FT	\$683,993	\$788,869	\$788,869	\$858,137	9%
Salaries and Wages - PT/Season	\$78,569	\$65,000	\$65,000	\$0	-100%
Overtime	\$13,839	\$27,500	\$35,000	\$10,000	-64%
Standby Pay	\$3,183	\$3,500	\$3,500	\$0	-100%
Other Employee Withholdings	\$0	\$0	\$0	\$0	0%
FICA/MC Contributions	\$52,929	\$68,266	\$68,266	\$66,413	-3%
Retirement Contributions	\$67,436	\$75,855	\$75,855	\$84,833	12%
Workers Compensation	\$15,747	\$25,093	\$25,093	\$24,134	-4%
Health Insurance	\$275,089	\$314,540	\$314,540	\$241,901	-23%
Other Insurance	\$2,222	\$4,299	\$4,299	\$4,824	12%
Other Employee Compensation	\$174	\$2,000	\$2,000	\$480	-76%
Materials & Supplies	\$38,908	\$104,367	\$117,667	\$384,507	268%
General Supplies and Materials	\$29,729	\$70,900	\$82,400	\$114,450	61%
Postage and Printing	\$329	\$6,930	\$6,930	\$2,600	-62%
Safety Equipment/Supplies	\$4,580	\$4,200	\$6,000	\$6,000	43%
Gas/Fuel	\$0	\$0	\$0	\$226,625	999%
Technology Supplies	\$0	\$9,487	\$9,487	\$21,982	132%
Maint/Repair (non contract)	\$0	\$7,750	\$7,750	\$7,750	0%
Uniform Expense	\$4,270	\$5,100	\$5,100	\$5,100	0%
Contractual Services	\$3,359,625	\$3,558,985	\$3,654,683	\$3,770,116	6%
Investment Services	\$4,493	\$8,590	\$8,590	\$1,389	-84%
Balefill	\$2,278,365	\$2,187,102	\$2,282,800	\$2,346,700	7%
Other Contractual	\$305,943	\$380,100	\$380,100	\$340,300	-10%
Internal Services	\$770,824	\$983,193	\$983,193	\$1,081,727	10%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Capital Outlay	\$586,420	\$1,448,883	\$1,464,851	\$1,316,200	-9%
Buildings	\$0	\$0	\$59,931	\$21,200	999%
Light Equipment	\$55,569	\$85,000	\$85,000	\$55,000	-35%
Heavy Equipment	\$126,691	\$1,264,000	\$1,300,000	\$1,240,000	-2%
Heavy Equip. - Replacement	\$314,203	\$81,796	\$0	\$0	-100%
Technology - Capital	\$77,136	\$3,448	\$5,282	\$0	-100%
Technology - Replacement	\$12,820	\$14,639	\$14,639	\$0	-100%
Other Costs	\$69,498	\$79,571	\$79,571	\$108,993	37%
Travel/Training	\$2,550	\$3,000	\$3,000	\$3,000	0%
Insurance/Bonds	\$65,197	\$70,921	\$70,921	\$100,343	41%
Advertising/Promotion	\$1,483	\$5,000	\$5,000	\$5,000	0%
Dues and Subscriptions	\$268	\$650	\$650	\$650	0%
Utility Expense	\$1,568	\$2,600	\$3,000	\$3,000	15%
Water	\$1,568	\$2,600	\$3,000	\$3,000	15%

City of Casper, Wyoming

Refuse Collection Fund - Capital Outlay Detail	\$2,321,200
Refuse - Commercial - Light Equipment	\$35,000
Roll Off Container Management	\$35,000
Refuse - Commercial - Heavy Equipment	\$700,000
Front Load Garbage Truck	\$700,000
Refuse - Recycling - Buildings	\$20,000
Enclose Wash Bay - Design	\$20,000
Refuse - Recycling - Improvements Other Than Bldgs	\$115,000
Recycling Depot Improvements - General	\$25,000
Recycling Depot Improvements - Ice Arena	\$90,000
Refuse - Recycling - Heavy Equipment	\$135,000
Recycle Truck-Replace Chassis	\$135,000
Refuse - Residential - Buildings	\$21,200
Tree Farm Maintenance/Imps	\$21,200
Refuse - Residential - Light Equipment	\$55,000
Litter Truck - Refuse Collection	\$55,000
Refuse - Residential - Heavy Equipment	\$1,240,000
Rear Load Garbage Truck	\$265,000
Roll Off Truck	\$255,000
Side Load Garbage Truck	\$720,000

Balefill Fund

Authorized Positions for Balefill - Disposal & Landfill

<i>Full Time Positions:</i> 12.38	
ADMINISTRATIVE ASSISTANT I	1.00
ADMINISTRATIVE ASSISTANT II	1.00
ADMINISTRATIVE CLERK II	1.00
COMM AND MARKETING GENERALIST	0.26
EQUIPMENT OPERATOR I	2.00
EQUIPMENT OPERATOR II	4.00
EQUIPMENT OPERATOR III	1.00
LANDFILL & BALER BLDG SUPERVISOR	1.00
PUBLIC SERVICES DIRECTOR	0.12
SOLID WASTE MANAGER	1.00

Authorized Positions for Balefill - Diversion & Special

<i>Full Time Positions:</i> 4.00	
EQUIPMENT OPERATOR II	1.00
EQUIPMENT OPERATOR III	1.00
SPECIAL WASTE SUPERVISOR	1.00
SPECIAL WASTE TECHNICIAN	1.00

Authorized Positions for Balefill - Baler Processing

<i>Full Time Positions:</i> 8.00	
EQUIPMENT OPERATOR I	2.00
EQUIPMENT OPERATOR II	2.00
EQUIPMENT OPERATOR III	1.00
LANDFILL & BALER BLDG SUPERVISOR	1.00
MUNICIPAL WORKER II	1.00
PLANT MECHANIC II	1.00

City of Casper, Wyoming

Balefill Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$7,115,584)	(\$9,570,843)	(\$8,229,517)	(\$8,349,686)	-13%
Intergovernmental	(\$166,563)	(\$2,314,299)	(\$125,200)	(\$148,170)	-94%
Goods and Svcs Rev	(\$250,497)	(\$313,300)	(\$223,600)	(\$225,600)	-28%
Misc Revenue	(\$121,807)	(\$132,242)	(\$132,242)	(\$127,216)	-4%
Utility Revenue	(\$6,555,298)	(\$6,751,002)	(\$7,688,475)	(\$7,848,700)	16%
Other Sources	(\$21,419)	(\$60,000)	(\$60,000)	\$0	-100%
Expense	\$5,809,137	\$16,363,453	\$12,148,276	\$8,161,755	-50%
Personnel Services	\$1,985,717	\$2,220,743	\$2,220,743	\$2,372,009	7%
Materials & Supplies	\$763,158	\$1,393,774	\$1,363,534	\$1,196,434	-14%
Contractual Services	\$1,515,033	\$2,126,392	\$1,856,509	\$2,029,896	-5%
Capital Outlay	\$1,273,949	\$9,965,630	\$6,051,280	\$1,880,520	-81%
Debt Service	\$147,212	\$531,464	\$531,464	\$482,347	-9%
Transfers Out	\$734	\$0	\$0	\$30,000	999%
Other Costs	\$99,065	\$103,470	\$103,715	\$147,999	43%
Utility Expense	\$20,022	\$21,980	\$21,030	\$22,550	3%
Tax Expense	\$4,247	\$0	\$0	\$0	0%
Balefill Fund Net Decrease (Increase)	(\$1,306,448)	\$6,792,610	\$3,918,759	(\$187,931)	-103%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Balefill	(\$121,807)	\$0	\$0	(\$127,216)	999%
Misc Revenue	(\$121,807)	\$0	\$0	(\$127,216)	999%
Interest Earned	(\$121,807)	\$0	\$0	(\$127,216)	999%
Utility Revenue	\$0	\$0	\$0	\$0	0%
Commercial Charges	\$0	\$0	\$0	\$0	0%
Residential Charges	\$0	\$0	\$0	\$0	0%
Private Commercial Charges	\$0	\$0	\$0	\$0	0%
Contaminated Soil	\$0	\$0	\$0	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Balefill - Disposal & Landfill	\$1,895,867	\$8,594,562	\$6,424,912	\$2,604,090	-70%
Intergovernmental	(\$166,563)	(\$2,314,299)	(\$125,200)	(\$148,170)	-94%
State Grants	(\$166,563)	(\$2,314,299)	(\$125,200)	(\$148,170)	-94%
Goods and Svcs Rev	(\$110,437)	(\$149,700)	(\$60,000)	(\$62,000)	-59%
Other Fees & Charges	(\$110,437)	(\$149,700)	(\$60,000)	(\$62,000)	-59%
Interdepartmental Services	\$0	\$0	\$0	\$0	0%
Misc Revenue	\$0	(\$132,242)	(\$132,242)	\$0	-100%
Interest Earned	\$0	(\$132,242)	(\$132,242)	\$0	-100%
Utility Revenue	(\$2,189,455)	(\$2,551,300)	(\$2,916,400)	(\$2,971,100)	16%
Private Commercial Charges	(\$2,189,455)	(\$2,551,300)	(\$2,916,400)	(\$2,971,100)	16%
Other Sources	(\$21,419)	(\$60,000)	(\$60,000)	\$0	-100%
Transfers In	(\$21,419)	(\$60,000)	(\$60,000)	\$0	-100%
Personnel Services	\$1,196,866	\$1,144,587	\$1,186,416	\$1,415,311	24%
Salaries and Wages - FT	\$725,960	\$662,127	\$662,127	\$858,022	30%
Salaries and Wages - PT/Season	\$80,650	\$115,200	\$115,200	\$160,200	39%
Overtime	\$8,606	\$13,100	\$25,500	\$10,000	-24%
Standby Pay	\$2,152	\$3,900	\$3,900	\$3,900	0%
FICA/MC Contributions	\$61,743	\$61,714	\$61,714	\$75,202	22%
Retirement Contributions	\$70,359	\$65,428	\$65,428	\$84,804	30%
Workers Compensation	\$17,259	\$22,675	\$22,675	\$23,319	3%
Health Insurance	\$215,948	\$187,092	\$216,942	\$178,205	-5%
Other Insurance	\$5,794	\$4,950	\$6,529	\$15,833	220%
Other Employee Compensation	\$8,395	\$8,401	\$6,401	\$5,826	-31%
Materials & Supplies	\$479,849	\$625,980	\$616,740	\$682,606	9%
General Supplies and Materials	\$91,711	\$92,000	\$120,000	\$160,000	74%
Postage and Printing	\$575	\$3,500	\$3,500	\$3,500	0%
Safety Equipment/Supplies	\$8,930	\$13,000	\$13,000	\$13,000	0%
Electricity	\$158,879	\$165,970	\$165,970	\$165,970	0%
Natural Gas	\$33,903	\$43,800	\$36,560	\$36,560	-17%
Gas/Fuel	\$185,427	\$274,800	\$244,800	\$244,800	-11%
Technology Supplies	\$0	\$25,650	\$25,650	\$51,516	101%
Uniform Expense	\$423	\$7,260	\$7,260	\$7,260	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Contractual Services	\$1,357,073	\$1,732,883	\$1,526,000	\$1,669,696	-4%
Rent	\$47,671	\$50,000	\$50,000	\$50,000	0%
Professional Services	\$224,571	\$456,505	\$190,000	\$315,164	-31%
Investment Services	\$9,037	\$16,378	\$12,000	\$9,072	-45%
Testing	\$75	\$1,500	\$1,500	\$1,500	0%
Credit Card Fees	\$34,488	\$35,000	\$35,000	\$35,000	0%
Alarm Monitoring	\$6,093	\$3,500	\$3,500	\$3,500	0%
Other Contractual	\$437,683	\$360,508	\$424,508	\$484,415	34%
Internal Services	\$597,455	\$809,492	\$809,492	\$771,045	-5%
Capital Outlay	\$1,079,120	\$9,642,185	\$5,733,835	\$1,335,520	-86%
Buildings	\$18,627	\$0	\$0	\$0	0%
Improvements Other Than Bldgs	\$706,378	\$8,869,607	\$4,961,257	\$472,520	-95%
Light Equipment	\$46,225	\$35,000	\$35,000	\$198,000	466%
Heavy Equipment	\$195,346	\$429,654	\$429,654	\$665,000	55%
Heavy Equip. - Replacement	\$0	\$0	\$0	\$0	0%
Technology - Capital	\$103,997	\$301,560	\$301,560	\$0	-100%
Technology - Replacement	\$8,547	\$6,364	\$6,364	\$0	-100%
Debt Service	\$147,212	\$531,464	\$531,464	\$482,347	-9%
Principal	\$0	\$531,464	\$326,000	\$334,038	-37%
Interest	\$147,212	\$0	\$205,465	\$148,309	999%
Transfers Out	\$734	\$0	\$0	\$30,000	999%
Transfers Out	\$734	\$0	\$0	\$30,000	999%
Other Costs	\$98,619	\$103,024	\$103,269	\$147,330	43%
Travel/Training	\$5,070	\$10,500	\$10,500	\$10,500	0%
Insurance/Bonds	\$89,653	\$88,255	\$88,255	\$132,316	50%
Advertising/Promotion	\$2,481	\$3,100	\$3,100	\$3,100	0%
Dues and Subscriptions	\$1,414	\$1,169	\$1,414	\$1,414	21%
Utility Expense	\$20,022	\$21,980	\$21,030	\$22,550	3%
Communication	\$1,911	\$2,860	\$1,910	\$1,900	-34%
Water	\$18,111	\$19,120	\$19,120	\$20,650	8%
Tax Expense	\$4,247	\$0	\$0	\$0	0%
Sales Tax	\$4,247	\$0	\$0	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Balefill - Diversion & Special	\$218,233	\$360,099	\$367,699	\$460,917	28%
Goods and Svcs Rev	(\$121,528)	(\$148,600)	(\$133,600)	(\$133,600)	-10%
Merchandise Sales	(\$91,710)	(\$115,000)	(\$100,000)	(\$100,000)	-13%
Other Fees & Charges	(\$29,818)	(\$33,600)	(\$33,600)	(\$33,600)	0%
Utility Revenue	(\$332,135)	(\$263,400)	(\$273,300)	(\$273,300)	4%
Commercial Charges	(\$83,284)	(\$73,400)	(\$83,300)	(\$83,300)	13%
Contaminated Soil	(\$248,852)	(\$190,000)	(\$190,000)	(\$190,000)	0%
Personnel Services	\$472,813	\$376,338	\$378,838	\$280,834	-25%
Salaries and Wages - FT	\$317,026	\$216,017	\$216,017	\$187,200	-13%
Overtime	\$12,255	\$12,000	\$16,000	\$10,000	-17%
FICA/MC Contributions	\$21,855	\$17,750	\$17,750	\$13,542	-24%
Retirement Contributions	\$26,905	\$21,321	\$21,321	\$17,541	-18%
Workers Compensation	\$6,986	\$6,541	\$6,541	\$4,921	-25%
Health Insurance	\$86,061	\$98,889	\$98,889	\$46,238	-53%
Other Insurance	\$972	\$1,800	\$1,800	\$1,152	-36%
Other Employee Compensation	\$753	\$2,020	\$520	\$240	-88%
Materials & Supplies	\$30,550	\$67,060	\$67,060	\$87,464	30%
General Supplies and Materials	\$30,054	\$36,060	\$36,060	\$57,300	59%
Safety Equipment/Supplies	\$406	\$5,400	\$5,400	\$5,400	0%
Technology Supplies	\$0	\$6,375	\$6,375	\$5,539	-13%
Maint/Repair (non contract)	\$0	\$14,000	\$14,000	\$14,000	0%
Uniform Expense	\$90	\$5,225	\$5,225	\$5,225	0%
Contractual Services	\$120,560	\$297,810	\$297,810	\$276,850	-7%
Testing	\$1,204	\$1,200	\$1,200	\$1,200	0%
Other Contractual	\$119,356	\$296,610	\$296,610	\$275,650	-7%
Capital Outlay	\$47,529	\$30,445	\$30,445	\$222,000	629%
Improvements Other Than Bldgs	\$36,825	\$28,030	\$28,030	\$70,000	150%
Light Equipment	\$10,704	\$0	\$0	\$32,000	999%
Light Equipment - Replacement	\$0	\$2,415	\$2,415	\$0	-100%
Heavy Equipment	\$0	\$0	\$0	\$120,000	999%
Other Costs	\$446	\$446	\$446	\$669	50%
Dues and Subscriptions	\$446	\$446	\$446	\$669	50%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Balefill - Baler Processing	(\$3,298,740)	(\$2,162,050)	(\$2,873,852)	(\$3,125,722)	45%
Goods and Svcs Rev	(\$18,532)	(\$15,000)	(\$30,000)	(\$30,000)	100%
Other Fees & Charges	(\$18,532)	(\$15,000)	(\$30,000)	(\$30,000)	100%
Utility Revenue	(\$4,033,708)	(\$3,936,302)	(\$4,498,775)	(\$4,604,300)	17%
Commercial Charges	(\$529,369)	(\$530,602)	(\$597,280)	(\$608,507)	15%
Residential Charges	(\$1,734,422)	(\$1,656,500)	(\$1,685,520)	(\$1,738,193)	5%
Private Commercial Charges	(\$1,769,917)	(\$1,749,200)	(\$2,215,975)	(\$2,257,600)	29%
Personnel Services	\$316,039	\$699,818	\$655,489	\$675,864	-3%
Salaries and Wages - FT	\$222,712	\$458,399	\$458,399	\$458,249	0%
Overtime	\$5,517	\$12,000	\$1,600	\$9,000	-25%
FICA/MC Contributions	\$14,707	\$35,194	\$35,194	\$33,653	-4%
Retirement Contributions	\$18,331	\$42,203	\$42,203	\$42,939	2%
Workers Compensation	\$3,544	\$12,968	\$12,968	\$12,229	-6%
Health Insurance	\$50,099	\$134,734	\$104,884	\$116,083	-14%
Other Insurance	\$867	\$1,820	\$241	\$2,991	64%
Other Employee Compensation	\$261	\$2,500	\$0	\$720	-71%
Materials & Supplies	\$252,759	\$700,734	\$679,734	\$426,364	-39%
General Supplies and Materials	\$247,846	\$690,659	\$665,659	\$418,125	-39%
Technology Supplies	\$0	\$6,375	\$6,375	\$5,539	-13%
Uniform Expense	\$4,913	\$3,700	\$7,700	\$2,700	-27%
Contractual Services	\$37,401	\$95,700	\$32,700	\$83,350	-13%
Other Contractual	\$37,401	\$95,700	\$32,700	\$83,350	-13%
Capital Outlay	\$147,301	\$293,000	\$287,000	\$323,000	10%
Light Equipment	\$67,301	\$36,000	\$30,000	\$83,000	131%
Heavy Equipment	\$80,000	\$80,000	\$80,000	\$240,000	200%
Heavy Equip. - Replacement	\$0	\$177,000	\$177,000	\$0	-100%

City of Casper, Wyoming

Balefill Fund - Capital Outlay Detail	\$1,880,520
Balefill - Disposal & Landfill - Improvements Other Than	\$472,520
Asphalt Improvements	\$150,000
Landfill Fencing Project	\$122,520
Scale House Exit Scale Renovations	\$50,000
Storm Water Improvements	\$150,000
Balefill - Disposal & Landfill - Light Equipment	\$198,000
GPS System for Landfill Equipment	\$53,000
Landfill Supervisor Truck	\$85,000
Portable Variable Sign - Replacement	\$60,000
Balefill - Disposal & Landfill - Heavy Equipment	\$665,000
Grader Purchase	\$300,000
Wheel Loader	\$365,000
Balefill - Diversion & Special - Improvements Other Than	\$70,000
Compost Building - Water and Sewer Service Lines	\$50,000
Lighting Replacement to LED - Special Waste Facility	\$20,000
Balefill - Diversion & Special - Light Equipment	\$32,000
Compact Mower	\$32,000
Balefill - Diversion & Special - Heavy Equipment	\$120,000
Water Truck	\$120,000
Balefill - Baler Processing - Light Equipment	\$83,000
906 Loader for Material Recovery Facility	\$45,000
Garage Door #5 Upgrade	\$38,000
Balefill - Baler Processing - Heavy Equipment	\$240,000
Bale Haul Trucks	\$240,000

Parks & Recreation Enterprise Funds



Parks & Recreation Enterprise Funds

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	Change
All Revenue, By Fund	(\$5,815,100)	(\$6,033,063)	(\$5,850,615)	(\$6,003,321)	0%
Aquatics Fund	(\$956,434)	(\$1,118,757)	(\$1,021,157)	(\$1,224,376)	9%
Golf Course Fund	(\$1,061,680)	(\$888,037)	(\$908,037)	(\$958,000)	8%
Ice Arena Fund	(\$459,265)	(\$560,885)	(\$579,933)	(\$595,453)	6%
Recreation Center Fund	(\$1,341,927)	(\$1,498,970)	(\$1,425,880)	(\$1,217,324)	-19%
Hogadon Fund	(\$940,104)	(\$967,504)	(\$949,298)	(\$1,015,949)	5%
Ford Wyoming Center Fund	(\$1,055,689)	(\$998,910)	(\$966,310)	(\$992,219)	-1%
Expenses, By Fund	\$5,289,963	\$6,152,975	\$6,027,518	\$6,116,228	-1%
Aquatics Fund	\$922,549	\$1,122,440	\$1,084,621	\$1,224,376	9%
Golf Course Fund	\$828,081	\$931,200	\$895,639	\$1,070,907	15%
Ice Arena Fund	\$466,400	\$563,522	\$579,631	\$595,453	6%
Recreation Center Fund	\$1,362,414	\$1,511,622	\$1,510,468	\$1,217,324	-19%
Hogadon Fund	\$872,270	\$990,151	\$991,039	\$1,015,949	3%
Ford Wyoming Center Fund	\$838,248	\$1,034,040	\$966,121	\$992,219	-4%
Net Decrease (Increase)	(\$525,137)	\$119,912	\$176,903	\$112,907	-6%
Aquatics Fund	(\$33,885)	\$3,683	\$63,464	\$0	-100%
Golf Course Fund	(\$233,599)	\$43,163	(\$12,398)	\$112,907	162%
Ice Arena Fund	\$7,134	\$2,637	(\$302)	\$0	-100%
Recreation Center Fund	\$20,487	\$12,652	\$84,588	\$0	-100%
Hogadon Fund	(\$67,834)	\$22,647	\$41,741	\$0	-100%
Ford Wyoming Center Fund	(\$217,440)	\$35,130	(\$189)	\$0	-100%

Aquatics

Authorized Positions for Aquatics - Operations

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

Authorized Positions for Aquatics- Marion Kreiner Oper.

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

Authorized Positions for Aquatics- Mike Sedar Oper.

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

Authorized Positions for Aquatics- Paradise Valley Oper

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

Authorized Positions for Aquatics- Washington Oper

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

City of Casper, Wyoming

Aquatics Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$956,434)	(\$1,118,757)	(\$1,021,157)	(\$1,224,376)	9%
Goods and Svcs Rev	(\$416,138)	(\$595,800)	(\$500,400)	(\$573,562)	-4%
Misc Revenue	(\$69,714)	(\$62,200)	(\$60,000)	(\$62,200)	0%
Other Sources	(\$470,581)	(\$460,757)	(\$460,757)	(\$588,614)	28%
Expense	\$921,511	\$1,122,225	\$1,084,621	\$1,224,376	9%
Personnel Services	\$483,427	\$632,350	\$604,247	\$711,067	12%
Materials & Supplies	\$185,227	\$247,567	\$238,953	\$251,899	2%
Contractual Services	\$168,756	\$175,150	\$173,650	\$170,030	-3%
Capital Outlay	\$0	\$1,900	\$500	\$0	-100%
Other Costs	\$59,701	\$35,702	\$37,102	\$60,714	70%
Utility Expense	\$22,544	\$27,319	\$30,169	\$30,666	12%
Tax Expense	\$1,856	\$2,236	\$0	\$0	-100%
Aquatics Fund Net Decrease (Increase)	(\$34,923)	\$3,468	\$63,464	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Aquatics	\$0	\$0	\$0	(\$588,614)	999%
Other Sources	\$0	\$0	\$0	(\$588,614)	999%
Transfers In	\$0	\$0	\$0	(\$588,614)	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Aquatics - Operations	\$198,490	\$148,689	\$181,996	\$387,503	161%
Goods and Svcs Rev	(\$227,087)	(\$299,600)	(\$268,900)	(\$294,500)	-2%
Admissions	(\$128,833)	(\$165,000)	(\$152,750)	(\$160,000)	-3%
Concessions	(\$2,652)	(\$3,500)	(\$3,150)	(\$3,500)	0%
Merchandise Sales	(\$587)	(\$3,100)	(\$3,000)	(\$3,000)	-3%
Season Passes	(\$95,015)	(\$128,000)	(\$110,000)	(\$128,000)	0%
Misc Revenue	(\$34,049)	(\$43,200)	(\$41,000)	(\$43,200)	0%
Rentals and Leases	(\$34,049)	(\$43,200)	(\$41,000)	(\$43,200)	0%
Other Sources	(\$133,345)	(\$135,757)	(\$135,757)	\$0	-100%
Transfers In	(\$133,345)	(\$135,757)	(\$135,757)	\$0	-100%
Personnel Services	\$302,956	\$326,286	\$326,286	\$387,291	19%
Salaries and Wages - FT	\$86,250	\$79,958	\$79,958	\$146,169	83%
Salaries and Wages - PT/Season	\$164,679	\$190,311	\$190,311	\$172,666	-9%
Overtime	\$1,038	\$0	\$0	\$500	999%
FICA/MC Contributions	\$18,199	\$20,676	\$20,676	\$24,392	18%
Retirement Contributions	\$7,133	\$7,300	\$7,300	\$14,869	104%
Workers Compensation	\$5,601	\$7,621	\$7,621	\$8,864	16%
Health Insurance	\$19,218	\$19,506	\$19,506	\$18,775	-4%
Other Insurance	\$344	\$394	\$394	\$576	46%
Other Employee Compensation	\$494	\$520	\$520	\$480	-8%
Materials & Supplies	\$127,246	\$156,457	\$158,114	\$161,081	3%
General Supplies and Materials	\$35,938	\$38,957	\$42,741	\$44,541	14%
Custodial Supplies	\$1,341	\$2,500	\$2,500	\$500	-80%
Postage and Printing	\$187	\$150	\$150	\$150	0%
Safety Equipment/Supplies	\$1,675	\$1,850	\$1,850	\$1,850	0%
Electricity	\$48,605	\$54,500	\$54,500	\$55,481	2%
Natural Gas	\$37,592	\$50,000	\$50,000	\$50,000	0%
Supplies Purchased for Resale	\$940	\$1,500	\$1,500	\$1,500	0%
Technology Supplies	\$0	\$4,000	\$3,373	\$5,559	39%
Uniform Expense	\$968	\$3,000	\$1,500	\$1,500	-50%
Contractual Services	\$88,395	\$95,949	\$91,949	\$101,918	6%
Other Contractual	\$19,816	\$18,000	\$14,000	\$14,000	-22%
Internal Services	\$68,579	\$77,949	\$77,949	\$87,918	13%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Capital Outlay	\$0	\$1,900	\$500	\$0	-100%
Light Equipment - Replacement	\$0	\$1,900	\$500	\$0	-100%
Other Costs	\$58,388	\$33,352	\$34,752	\$58,363	75%
Travel/Training	\$1,316	\$1,350	\$1,350	\$1,350	0%
Insurance/Bonds	\$56,783	\$29,902	\$29,902	\$54,913	84%
Advertising/Promotion	\$362	\$2,000	\$2,000	\$2,000	0%
Over/Short	(\$73)	\$100	\$1,500	\$100	0%
Utility Expense	\$15,960	\$13,203	\$16,052	\$16,550	25%
Communication	\$447	\$1,203	\$267	\$550	-54%
Water	\$15,513	\$12,000	\$15,785	\$16,000	33%
Tax Expense	\$26	\$100	\$0	\$0	-100%
Sales Tax	\$26	\$100	\$0	\$0	-100%
Aquatics - Concessions	(\$20,343)	(\$1,253)	\$3,075	\$0	-100%
Goods and Svcs Rev	(\$36,484)	(\$53,500)	(\$28,500)	\$0	-100%
Concessions	(\$36,484)	(\$53,500)	(\$28,500)	\$0	-100%
Personnel Services	\$3,515	\$31,807	\$21,635	\$0	-100%
Salaries and Wages - PT/Season	\$3,190	\$28,792	\$18,620	\$0	-100%
FICA/MC Contributions	\$244	\$2,203	\$2,203	\$0	-100%
Workers Compensation	\$81	\$812	\$812	\$0	-100%
Materials & Supplies	\$10,889	\$18,440	\$9,940	\$0	-100%
Supplies Purchased for Resale	\$10,729	\$18,000	\$9,500	\$0	-100%
Uniform Expense	\$160	\$440	\$440	\$0	-100%
Tax Expense	\$1,737	\$2,000	\$0	\$0	-100%
Sales Tax	\$1,737	\$2,000	\$0	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Aquatics - Pool Classes	(\$5,266)	\$7,272	\$524	(\$2,651)	-136%
Goods and Svcs Rev	(\$20,813)	(\$32,000)	(\$37,000)	(\$67,000)	109%
Classes	(\$20,813)	(\$32,000)	(\$37,000)	(\$67,000)	109%
Personnel Services	\$15,468	\$38,939	\$37,191	\$63,499	63%
Salaries and Wages - PT/Season	\$13,975	\$35,248	\$33,500	\$57,274	62%
Overtime	\$48	\$0	\$0	\$250	999%
FICA/MC Contributions	\$1,052	\$2,697	\$2,697	\$4,382	62%
Workers Compensation	\$394	\$994	\$994	\$1,593	60%
Materials & Supplies	\$79	\$333	\$333	\$850	155%
General Supplies and Materials	\$79	\$333	\$333	\$850	155%
Aquatics - Aquatics Classes	\$18,448	(\$48,300)	(\$15,491)	\$0	-100%
Goods and Svcs Rev	(\$32,556)	(\$92,000)	(\$49,000)	\$0	-100%
Classes	(\$32,556)	(\$92,000)	(\$49,000)	\$0	-100%
Personnel Services	\$50,848	\$42,850	\$32,659	\$0	-100%
Salaries and Wages - PT/Season	\$45,849	\$38,789	\$28,550	\$0	-100%
Overtime	\$438	\$0	\$48	\$0	0%
FICA/MC Contributions	\$3,503	\$2,967	\$2,967	\$0	-100%
Workers Compensation	\$1,057	\$1,094	\$1,094	\$0	-100%
Materials & Supplies	\$156	\$850	\$850	\$0	-100%
General Supplies and Materials	\$156	\$850	\$850	\$0	-100%
Aquatics - Pool	(\$225,215)	(\$102,725)	(\$106,640)	\$0	-100%
Goods and Svcs Rev	(\$99,199)	(\$118,700)	(\$117,000)	\$0	-100%
Admissions	(\$97,252)	(\$115,000)	(\$115,000)	\$0	-100%
Merchandise Sales	(\$1,947)	(\$3,700)	(\$2,000)	\$0	-100%
Misc Revenue	(\$35,665)	(\$19,000)	(\$19,000)	\$0	-100%
Rentals and Leases	(\$35,665)	(\$19,000)	(\$19,000)	\$0	-100%
Other Sources	(\$337,236)	(\$325,000)	(\$325,000)	\$0	-100%
Transfers In	(\$337,236)	(\$325,000)	(\$325,000)	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Personnel Services	\$111,678	\$192,468	\$186,476	\$0	-100%
Salaries and Wages - FT	\$24,742	\$26,606	\$26,606	\$0	-100%
Salaries and Wages - PT/Season	\$70,335	\$140,992	\$135,000	\$0	-100%
Overtime	\$11	\$0	\$0	\$0	0%
FICA/MC Contributions	\$7,317	\$12,821	\$12,821	\$0	-100%
Retirement Contributions	\$2,188	\$2,445	\$2,445	\$0	-100%
Workers Compensation	\$2,519	\$4,726	\$4,726	\$0	-100%
Health Insurance	\$4,493	\$4,708	\$4,708	\$0	-100%
Other Insurance	\$74	\$170	\$170	\$0	-100%
Other Employee Compensation	\$0	\$0	\$0	\$0	0%
Materials & Supplies	\$46,856	\$71,703	\$69,716	\$0	-100%
General Supplies and Materials	\$18,010	\$19,520	\$18,520	\$0	-100%
Custodial Supplies	\$329	\$1,833	\$1,833	\$0	-100%
Safety Equipment/Supplies	\$1,926	\$2,000	\$2,000	\$0	-100%
Electricity	\$15,500	\$19,000	\$19,000	\$0	-100%
Natural Gas	\$9,615	\$25,500	\$25,500	\$0	-100%
Supplies Purchased for Resale	\$250	\$1,833	\$846	\$0	-100%
Uniform Expense	\$1,227	\$2,017	\$2,017	\$0	-100%
Contractual Services	\$80,361	\$79,201	\$81,701	\$0	-100%
Other Contractual	\$6,694	\$7,000	\$9,500	\$0	-100%
Internal Services	\$73,667	\$72,201	\$72,201	\$0	-100%
Other Costs	\$1,313	\$2,350	\$2,350	\$0	-100%
Travel/Training	\$1,313	\$1,350	\$1,350	\$0	-100%
Advertising/Promotion	\$0	\$1,000	\$1,000	\$0	-100%
Utility Expense	\$6,584	\$14,117	\$14,117	\$0	-100%
Communication	\$1,013	\$3,117	\$3,117	\$0	-100%
Water	\$5,571	\$11,000	\$11,000	\$0	-100%
Tax Expense	\$93	\$136	\$0	\$0	-100%
Sales Tax	\$93	\$136	\$0	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Aquatics- Marion Kreiner Oper.	\$0	\$0	\$0	\$58,117	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$35)	999%
Merchandise Sales	\$0	\$0	\$0	(\$35)	999%
Personnel Services	\$0	\$0	\$0	\$23,911	999%
Salaries and Wages - FT	\$0	\$0	\$0	\$7,444	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$12,520	999%
Overtime	\$0	\$0	\$0	\$50	999%
FICA/MC Contributions	\$0	\$0	\$0	\$1,531	999%
Retirement Contributions	\$0	\$0	\$0	\$697	999%
Workers Compensation	\$0	\$0	\$0	\$557	999%
Health Insurance	\$0	\$0	\$0	\$1,073	999%
Other Insurance	\$0	\$0	\$0	\$39	999%
Materials & Supplies	\$0	\$0	\$0	\$15,646	999%
General Supplies and Materials	\$0	\$0	\$0	\$4,630	999%
Custodial Supplies	\$0	\$0	\$0	\$458	999%
Safety Equipment/Supplies	\$0	\$0	\$0	\$500	999%
Electricity	\$0	\$0	\$0	\$4,255	999%
Natural Gas	\$0	\$0	\$0	\$5,610	999%
Supplies Purchased for Resale	\$0	\$0	\$0	\$92	999%
Uniform Expense	\$0	\$0	\$0	\$101	999%
Contractual Services	\$0	\$0	\$0	\$14,748	999%
Other Contractual	\$0	\$0	\$0	\$95	999%
Internal Services	\$0	\$0	\$0	\$14,653	999%
Other Costs	\$0	\$0	\$0	\$318	999%
Travel/Training	\$0	\$0	\$0	\$68	999%
Advertising/Promotion	\$0	\$0	\$0	\$250	999%
Utility Expense	\$0	\$0	\$0	\$3,529	999%
Communication	\$0	\$0	\$0	\$779	999%
Water	\$0	\$0	\$0	\$2,750	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Aquatics- Marion Kreiner Conce	\$0	\$0	\$0	\$6,032	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$435)	999%
Concessions	\$0	\$0	\$0	(\$435)	999%
Personnel Services	\$0	\$0	\$0	\$6,265	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$5,674	999%
FICA/MC Contributions	\$0	\$0	\$0	\$434	999%
Workers Compensation	\$0	\$0	\$0	\$157	999%
Materials & Supplies	\$0	\$0	\$0	\$202	999%
Supplies Purchased for Resale	\$0	\$0	\$0	\$180	999%
Uniform Expense	\$0	\$0	\$0	\$22	999%
Aquatics- Marion Kreiner Class	\$0	\$0	\$0	\$2,776	999%
Personnel Services	\$0	\$0	\$0	\$2,776	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$2,504	999%
Overtime	\$0	\$0	\$0	\$10	999%
FICA/MC Contributions	\$0	\$0	\$0	\$192	999%
Workers Compensation	\$0	\$0	\$0	\$70	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Aquatics- Mike Sedar Oper.	\$0	\$0	\$0	\$20,527	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$90,073)	999%
Admissions	\$0	\$0	\$0	(\$87,400)	999%
Merchandise Sales	\$0	\$0	\$0	(\$2,673)	999%
Misc Revenue	\$0	\$0	\$0	(\$14,250)	999%
Rentals and Leases	\$0	\$0	\$0	(\$14,250)	999%
Personnel Services	\$0	\$0	\$0	\$76,226	999%
Salaries and Wages - FT	\$0	\$0	\$0	\$7,444	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$59,943	999%
FICA/MC Contributions	\$0	\$0	\$0	\$5,156	999%
Retirement Contributions	\$0	\$0	\$0	\$697	999%
Workers Compensation	\$0	\$0	\$0	\$1,874	999%
Health Insurance	\$0	\$0	\$0	\$1,073	999%
Other Insurance	\$0	\$0	\$0	\$39	999%
Materials & Supplies	\$0	\$0	\$0	\$22,514	999%
General Supplies and Materials	\$0	\$0	\$0	\$4,630	999%
Custodial Supplies	\$0	\$0	\$0	\$458	999%
Safety Equipment/Supplies	\$0	\$0	\$0	\$500	999%
Electricity	\$0	\$0	\$0	\$6,383	999%
Natural Gas	\$0	\$0	\$0	\$8,415	999%
Supplies Purchased for Resale	\$0	\$0	\$0	\$1,301	999%
Uniform Expense	\$0	\$0	\$0	\$827	999%
Contractual Services	\$0	\$0	\$0	\$21,778	999%
Other Contractual	\$0	\$0	\$0	\$7,125	999%
Internal Services	\$0	\$0	\$0	\$14,653	999%
Other Costs	\$0	\$0	\$0	\$803	999%
Travel/Training	\$0	\$0	\$0	\$553	999%
Advertising/Promotion	\$0	\$0	\$0	\$250	999%
Utility Expense	\$0	\$0	\$0	\$3,529	999%
Communication	\$0	\$0	\$0	\$779	999%
Water	\$0	\$0	\$0	\$2,750	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Aquatics- Mike Sedar Conse	\$0	\$0	\$0	(\$15,012)	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$39,305)	999%
Concessions	\$0	\$0	\$0	(\$39,305)	999%
Personnel Services	\$0	\$0	\$0	\$10,613	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$9,611	999%
FICA/MC Contributions	\$0	\$0	\$0	\$735	999%
Workers Compensation	\$0	\$0	\$0	\$267	999%
Materials & Supplies	\$0	\$0	\$0	\$13,680	999%
Supplies Purchased for Resale	\$0	\$0	\$0	\$13,500	999%
Uniform Expense	\$0	\$0	\$0	\$180	999%
Aquatics- Mike Sedar Classes	\$0	\$0	\$0	\$11,115	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$10,000)	999%
Classes	\$0	\$0	\$0	(\$10,000)	999%
Personnel Services	\$0	\$0	\$0	\$20,965	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$18,966	999%
Overtime	\$0	\$0	\$0	\$10	999%
FICA/MC Contributions	\$0	\$0	\$0	\$1,462	999%
Workers Compensation	\$0	\$0	\$0	\$527	999%
Materials & Supplies	\$0	\$0	\$0	\$150	999%
General Supplies and Materials	\$0	\$0	\$0	\$150	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Aquatics- Paradise Valley Oper	\$0	\$0	\$0	\$62,677	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$20,155)	999%
Admissions	\$0	\$0	\$0	(\$19,550)	999%
Merchandise Sales	\$0	\$0	\$0	(\$605)	999%
Misc Revenue	\$0	\$0	\$0	(\$4,750)	999%
Rentals and Leases	\$0	\$0	\$0	(\$4,750)	999%
Personnel Services	\$0	\$0	\$0	\$50,610	999%
Salaries and Wages - FT	\$0	\$0	\$0	\$7,444	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$36,697	999%
Overtime	\$0	\$0	\$0	\$50	999%
FICA/MC Contributions	\$0	\$0	\$0	\$3,381	999%
Retirement Contributions	\$0	\$0	\$0	\$697	999%
Workers Compensation	\$0	\$0	\$0	\$1,229	999%
Health Insurance	\$0	\$0	\$0	\$1,073	999%
Other Insurance	\$0	\$0	\$0	\$39	999%
Materials & Supplies	\$0	\$0	\$0	\$16,452	999%
General Supplies and Materials	\$0	\$0	\$0	\$4,630	999%
Custodial Supplies	\$0	\$0	\$0	\$458	999%
Safety Equipment/Supplies	\$0	\$0	\$0	\$500	999%
Electricity	\$0	\$0	\$0	\$4,255	999%
Natural Gas	\$0	\$0	\$0	\$5,610	999%
Supplies Purchased for Resale	\$0	\$0	\$0	\$293	999%
Uniform Expense	\$0	\$0	\$0	\$706	999%
Contractual Services	\$0	\$0	\$0	\$16,268	999%
Other Contractual	\$0	\$0	\$0	\$1,615	999%
Internal Services	\$0	\$0	\$0	\$14,653	999%
Other Costs	\$0	\$0	\$0	\$723	999%
Travel/Training	\$0	\$0	\$0	\$473	999%
Advertising/Promotion	\$0	\$0	\$0	\$250	999%
Utility Expense	\$0	\$0	\$0	\$3,529	999%
Communication	\$0	\$0	\$0	\$779	999%
Water	\$0	\$0	\$0	\$2,750	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Aquatics- Paradise Valley Cons	\$0	\$0	\$0	\$1,085	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$8,395)	999%
Concessions	\$0	\$0	\$0	(\$8,395)	999%
Personnel Services	\$0	\$0	\$0	\$6,266	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$5,674	999%
FICA/MC Contributions	\$0	\$0	\$0	\$434	999%
Workers Compensation	\$0	\$0	\$0	\$158	999%
Materials & Supplies	\$0	\$0	\$0	\$3,214	999%
Supplies Purchased for Resale	\$0	\$0	\$0	\$3,060	999%
Uniform Expense	\$0	\$0	\$0	\$154	999%
Aquatics- Paradise Valley Clas	\$0	\$0	\$0	(\$1,251)	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$16,000)	999%
Classes	\$0	\$0	\$0	(\$16,000)	999%
Personnel Services	\$0	\$0	\$0	\$14,582	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$13,195	999%
Overtime	\$0	\$0	\$0	\$10	999%
FICA/MC Contributions	\$0	\$0	\$0	\$1,010	999%
Workers Compensation	\$0	\$0	\$0	\$367	999%
Materials & Supplies	\$0	\$0	\$0	\$167	999%
General Supplies and Materials	\$0	\$0	\$0	\$167	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Aquatics- Washington Oper	\$0	\$0	\$0	\$59,113	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$8,299)	999%
Admissions	\$0	\$0	\$0	(\$8,050)	999%
Merchandise Sales	\$0	\$0	\$0	(\$249)	999%
Personnel Services	\$0	\$0	\$0	\$31,626	999%
Salaries and Wages - FT	\$0	\$0	\$0	\$7,444	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$19,506	999%
Overtime	\$0	\$0	\$0	\$50	999%
FICA/MC Contributions	\$0	\$0	\$0	\$2,066	999%
Retirement Contributions	\$0	\$0	\$0	\$697	999%
Workers Compensation	\$0	\$0	\$0	\$751	999%
Health Insurance	\$0	\$0	\$0	\$1,073	999%
Other Insurance	\$0	\$0	\$0	\$39	999%
Materials & Supplies	\$0	\$0	\$0	\$16,432	999%
General Supplies and Materials	\$0	\$0	\$0	\$4,630	999%
Custodial Supplies	\$0	\$0	\$0	\$458	999%
Safety Equipment/Supplies	\$0	\$0	\$0	\$500	999%
Electricity	\$0	\$0	\$0	\$4,449	999%
Natural Gas	\$0	\$0	\$0	\$5,865	999%
Supplies Purchased for Resale	\$0	\$0	\$0	\$147	999%
Uniform Expense	\$0	\$0	\$0	\$383	999%
Contractual Services	\$0	\$0	\$0	\$15,318	999%
Other Contractual	\$0	\$0	\$0	\$665	999%
Internal Services	\$0	\$0	\$0	\$14,653	999%
Other Costs	\$0	\$0	\$0	\$507	999%
Travel/Training	\$0	\$0	\$0	\$257	999%
Advertising/Promotion	\$0	\$0	\$0	\$250	999%
Utility Expense	\$0	\$0	\$0	\$3,529	999%
Communication	\$0	\$0	\$0	\$779	999%
Water	\$0	\$0	\$0	\$2,750	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Aquatics- Washington Cons	\$0	\$0	\$0	\$4,243	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$3,365)	999%
Concessions	\$0	\$0	\$0	(\$3,365)	999%
Personnel Services	\$0	\$0	\$0	\$6,264	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$5,673	999%
FICA/MC Contributions	\$0	\$0	\$0	\$434	999%
Workers Compensation	\$0	\$0	\$0	\$157	999%
Materials & Supplies	\$0	\$0	\$0	\$1,344	999%
Supplies Purchased for Resale	\$0	\$0	\$0	\$1,260	999%
Uniform Expense	\$0	\$0	\$0	\$84	999%
Aquatics- Washington Class	\$0	\$0	\$0	(\$5,660)	999%
Goods and Svcs Rev	\$0	\$0	\$0	(\$16,000)	999%
Classes	\$0	\$0	\$0	(\$16,000)	999%
Personnel Services	\$0	\$0	\$0	\$10,173	999%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$9,202	999%
Overtime	\$0	\$0	\$0	\$10	999%
FICA/MC Contributions	\$0	\$0	\$0	\$705	999%
Workers Compensation	\$0	\$0	\$0	\$256	999%
Materials & Supplies	\$0	\$0	\$0	\$167	999%
General Supplies and Materials	\$0	\$0	\$0	\$167	999%

Golf

Authorized Positions for Golf - Operations

Full Time Positions: 4.19

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

City of Casper, Wyoming

Golf Course Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$1,061,680)	(\$888,037)	(\$908,037)	(\$958,000)	8%
Goods and Svcs Rev	(\$689,099)	(\$643,037)	(\$643,037)	(\$689,000)	7%
Misc Revenue	(\$268,532)	(\$245,000)	(\$265,000)	(\$269,000)	10%
Other Sources	(\$104,049)	\$0	\$0	\$0	0%
Expense	\$828,081	\$931,225	\$895,639	\$1,070,907	15%
Personnel Services	\$399,947	\$488,147	\$488,147	\$527,391	8%
Materials & Supplies	\$136,989	\$151,285	\$150,585	\$152,408	1%
Contractual Services	\$154,687	\$195,007	\$194,931	\$238,989	23%
Capital Outlay	\$94,056	\$41,236	\$8,327	\$26,000	-37%
Transfers Out	\$0	\$0	\$0	\$88,000	999%
Other Costs	\$20,410	\$40,869	\$40,649	\$25,319	-38%
Utility Expense	\$21,993	\$14,680	\$13,000	\$12,800	-13%
Golf Course Fund Net Decrease (Increase)	(\$233,599)	\$43,188	(\$12,398)	\$112,907	161%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Golf	(\$369,394)	(\$253,037)	(\$253,037)	(\$177,000)	-30%
Goods and Svcs Rev	(\$265,345)	(\$253,037)	(\$253,037)	(\$265,000)	5%
Season Passes	(\$265,345)	(\$253,037)	(\$253,037)	(\$265,000)	5%
Other Sources	(\$104,049)	\$0	\$0	\$0	0%
Transfers In	(\$104,049)	\$0	\$0	\$0	0%
Transfers Out	\$0	\$0	\$0	\$88,000	999%
Transfers Out	\$0	\$0	\$0	\$88,000	999%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Golf - Operations	\$402,019	\$487,450	\$491,474	\$552,907	13%
Goods and Svcs Rev	(\$423,754)	(\$390,000)	(\$390,000)	(\$424,000)	9%
User Fees	(\$354,910)	(\$315,000)	(\$320,000)	(\$340,000)	8%
Merchandise Sales	(\$14,664)	(\$17,000)	(\$25,000)	(\$30,000)	76%
Other Fees & Charges	(\$54,180)	(\$58,000)	(\$45,000)	(\$54,000)	-7%
Misc Revenue	(\$2,308)	(\$1,000)	(\$1,000)	(\$1,000)	0%
Misc. Revenue	(\$2,308)	(\$1,000)	(\$1,000)	(\$1,000)	0%
Personnel Services	\$399,947	\$488,147	\$488,147	\$527,391	8%
Salaries and Wages - FT	\$207,796	\$257,264	\$257,264	\$290,854	13%
Salaries and Wages - PT/Season	\$96,741	\$113,460	\$113,460	\$119,773	6%
Overtime	(\$268)	\$1,000	\$1,000	\$500	-50%
FICA/MC Contributions	\$23,549	\$28,436	\$28,436	\$31,452	11%
Retirement Contributions	\$19,352	\$23,720	\$23,720	\$28,314	19%
Workers Compensation	\$6,992	\$10,476	\$10,476	\$11,429	9%
Health Insurance	\$43,998	\$50,992	\$50,992	\$42,525	-17%
Other Insurance	\$739	\$1,759	\$1,759	\$1,584	-10%
Other Employee Compensation	\$1,049	\$1,040	\$1,040	\$960	-8%
Materials & Supplies	\$136,989	\$151,285	\$150,585	\$152,408	1%
General Supplies and Materials	\$77,958	\$76,785	\$70,085	\$73,700	-4%
Postage and Printing	\$0	\$0	\$0	\$750	999%
Safety Equipment/Supplies	\$0	\$0	\$0	\$1,000	999%
Electricity	\$40,642	\$46,000	\$46,000	\$45,000	-2%
Natural Gas	\$4,052	\$5,000	\$5,000	\$5,000	0%
Gas/Fuel	\$14,337	\$20,000	\$26,000	\$22,000	10%
Technology Supplies	\$0	\$3,500	\$3,500	\$4,958	42%
Contractual Services	\$154,687	\$181,842	\$181,766	\$233,989	29%
Credit Card Fees	\$18,115	\$13,000	\$13,000	\$13,000	0%
Other Contractual	\$24,688	\$13,576	\$13,500	\$24,910	83%
Internal Services	\$111,884	\$155,266	\$155,266	\$196,079	26%
Capital Outlay	\$94,056	\$1,627	\$8,327	\$26,000	999%
Improvements Other Than Bldgs	\$94,056	\$1,627	\$1,627	\$26,000	999%
Light Equipment	\$0	\$0	\$6,700	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Other Costs	\$20,410	\$40,869	\$40,649	\$25,319	-38%
Travel/Training	\$1,058	\$2,120	\$2,050	\$3,000	42%
Insurance/Bonds	\$8,327	\$19,849	\$19,849	\$21,319	7%
Advertising/Promotion	\$11,022	\$18,750	\$18,750	\$1,000	-95%
Over/Short	\$3	\$150	\$0	\$0	-100%
Utility Expense	\$21,993	\$14,680	\$13,000	\$12,800	-13%
Communication	\$4,593	\$4,680	\$3,000	\$2,800	-40%
Water	\$17,400	\$10,000	\$10,000	\$10,000	0%
Golf - Food Service	(\$8,137)	\$25,610	(\$14,000)	(\$18,000)	-170%
Misc Revenue	(\$8,137)	(\$14,000)	(\$14,000)	(\$18,000)	29%
Rentals and Leases	(\$8,137)	(\$14,000)	(\$14,000)	(\$18,000)	29%
Capital Outlay	\$0	\$39,610	\$0	\$0	-100%
Improvements to Buildings	\$0	\$39,610	\$0	\$0	-100%
Golf - Rental	(\$258,087)	(\$216,835)	(\$236,835)	(\$245,000)	13%
Misc Revenue	(\$258,087)	(\$230,000)	(\$250,000)	(\$250,000)	9%
Rentals and Leases	(\$258,087)	(\$230,000)	(\$250,000)	(\$250,000)	9%
Contractual Services	\$0	\$13,165	\$13,165	\$5,000	-62%
Other Contractual	\$0	\$13,165	\$13,165	\$5,000	-62%

Ice Arena

Authorized Positions for Ice Arena - Operations

Full Time Positions: 1.34

ADMINISTRATIVE ASSISTANT III	0.12
PARKS, REC & FACILITIES DIRECTOR	0.10
RECREATION MANAGER	0.12
RECREATION SUPERVISOR	1.00

City of Casper, Wyoming

Ice Arena Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	%
					Change
All Revenue	(\$459,265)	(\$560,885)	(\$579,933)	(\$595,453)	6%
Goods and Svcs Rev	(\$223,569)	(\$310,500)	(\$326,300)	(\$328,325)	6%
Misc Revenue	(\$6,315)	(\$23,500)	(\$26,748)	(\$28,000)	19%
Other Sources	(\$229,381)	(\$226,885)	(\$226,885)	(\$239,128)	5%
Expense	\$466,400	\$563,522	\$579,631	\$595,453	6%
Personnel Services	\$273,288	\$298,156	\$318,956	\$315,271	6%
Materials & Supplies	\$87,214	\$139,000	\$139,274	\$137,981	-1%
Contractual Services	\$77,631	\$90,196	\$82,396	\$93,977	4%
Capital Outlay	\$47	\$500	\$500	\$0	-100%
Other Costs	\$21,100	\$22,770	\$21,705	\$31,624	39%
Utility Expense	\$4,951	\$9,800	\$16,800	\$16,600	69%
Tax Expense	\$2,170	\$3,100	\$0	\$0	-100%
Ice Arena Fund Net Decrease (Increase)	\$7,134	\$2,637	(\$302)	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Ice Arena	(\$229,381)	(\$226,885)	(\$226,885)	(\$239,128)	5%
Other Sources	(\$229,381)	(\$226,885)	(\$226,885)	(\$239,128)	5%
Transfers In	(\$229,381)	(\$226,885)	(\$226,885)	(\$239,128)	5%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Ice Arena - Operations	\$280,592	\$295,785	\$289,446	\$296,910	0%
Goods and Svcs Rev	(\$152,592)	(\$206,000)	(\$228,300)	(\$228,325)	11%
Admissions	(\$38,479)	(\$51,000)	(\$51,000)	(\$51,000)	0%
Service Fees	(\$4,039)	(\$6,500)	(\$7,000)	(\$7,000)	8%
User Fees	(\$88,243)	(\$131,000)	(\$146,575)	(\$146,600)	12%
Classes	(\$11,932)	(\$5,000)	(\$11,525)	(\$11,525)	131%
Merchandise Sales	(\$1,687)	(\$2,000)	(\$2,700)	(\$2,700)	35%
Season Passes	(\$8,212)	(\$10,500)	(\$9,500)	(\$9,500)	-10%
Misc Revenue	(\$6,315)	(\$23,500)	(\$26,748)	(\$28,000)	19%
Rentals and Leases	(\$3,266)	(\$18,500)	(\$21,000)	(\$21,000)	14%
Misc. Revenue	(\$3,049)	(\$5,000)	(\$5,748)	(\$7,000)	40%
Personnel Services	\$267,108	\$289,019	\$309,819	\$300,053	4%
Salaries and Wages - FT	\$103,227	\$106,563	\$106,563	\$104,013	-2%
Salaries and Wages - PT/Season	\$108,930	\$124,325	\$131,000	\$131,918	6%
FICA/MC Contributions	\$16,149	\$17,663	\$17,663	\$18,049	2%
Retirement Contributions	\$9,302	\$9,745	\$9,745	\$10,806	11%
Workers Compensation	\$4,841	\$6,527	\$6,527	\$6,559	0%
Health Insurance	\$23,834	\$22,889	\$37,470	\$27,642	21%
Other Insurance	\$331	\$787	\$371	\$586	-26%
Other Employee Compensation	\$494	\$520	\$480	\$480	-8%
Materials & Supplies	\$68,623	\$113,000	\$113,274	\$110,981	-2%
General Supplies and Materials	\$13,672	\$14,700	\$15,000	\$15,500	5%
Custodial Supplies	\$3,704	\$4,500	\$4,500	\$500	-89%
Electricity	\$41,303	\$80,000	\$80,000	\$78,386	-2%
Natural Gas	\$9,312	\$10,000	\$10,000	\$10,000	0%
Gas/Fuel	\$633	\$1,500	\$1,500	\$600	-60%
Technology Supplies	\$0	\$500	\$474	\$4,195	739%
Maint/Repair (non contract)	\$0	\$1,000	\$1,000	\$1,000	0%
Uniform Expense	\$0	\$800	\$800	\$800	0%
Contractual Services	\$77,631	\$90,196	\$82,396	\$93,977	4%
Consulting Services	\$0	\$6,000	\$0	\$0	-100%
Other Contractual	\$8,353	\$12,000	\$10,200	\$10,200	-15%
Internal Services	\$69,278	\$72,196	\$72,196	\$83,777	16%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Capital Outlay	\$47	\$500	\$500	\$0	-100%
Technology - Replacement	\$47	\$500	\$500	\$0	-100%
Other Costs	\$21,100	\$22,770	\$21,705	\$31,624	39%
Travel/Training	\$0	\$2,000	\$1,500	\$1,500	-25%
Insurance/Bonds	\$20,312	\$18,370	\$18,370	\$24,954	36%
Advertising/Promotion	\$0	\$1,300	\$1,300	\$1,000	-23%
Over/Short	(\$7)	\$100	\$20	\$70	-30%
Dues and Subscriptions	\$795	\$1,000	\$515	\$4,100	310%
Utility Expense	\$4,951	\$9,800	\$16,800	\$16,600	69%
Communication	\$952	\$1,300	\$1,300	\$1,100	-15%
Water	\$3,999	\$8,500	\$15,500	\$15,500	82%
Tax Expense	\$39	\$0	\$0	\$0	0%
Sales Tax	\$39	\$0	\$0	\$0	0%
Ice Arena - Concessions	(\$26,312)	(\$34,400)	(\$40,500)	(\$39,500)	15%
Goods and Svcs Rev	(\$43,852)	(\$60,000)	(\$63,000)	(\$63,000)	5%
Concessions	(\$43,852)	(\$60,000)	(\$63,000)	(\$63,000)	5%
Materials & Supplies	\$15,409	\$22,500	\$22,500	\$23,500	4%
Supplies Purchased for Resale	\$15,409	\$22,500	\$22,500	\$23,500	4%
Tax Expense	\$2,131	\$3,100	\$0	\$0	-100%
Sales Tax	\$2,131	\$3,100	\$0	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Ice Arena - Classes	(\$17,764)	(\$31,863)	(\$22,363)	(\$18,282)	-43%
Goods and Svcs Rev	(\$27,126)	(\$44,500)	(\$35,000)	(\$37,000)	-17%
Classes	(\$27,126)	(\$44,500)	(\$35,000)	(\$37,000)	-17%
Personnel Services	\$6,180	\$9,137	\$9,137	\$15,218	67%
Salaries and Wages - PT/Season	\$5,871	\$8,197	\$8,197	\$13,780	68%
FICA/MC Contributions	\$449	\$687	\$687	\$1,055	54%
Workers Compensation	(\$141)	\$253	\$253	\$383	51%
Materials & Supplies	\$3,181	\$3,500	\$3,500	\$3,500	0%
General Supplies and Materials	\$3,181	\$3,000	\$3,000	\$3,000	0%
Uniform Expense	\$0	\$500	\$500	\$500	0%

Recreation Center

Authorized Positions for Rec Center - Operations

Full Time Positions: 1.63

ADMINISTRATIVE ASSISTANT III	0.27
PARKS, REC & FACILITIES DIRECTOR	0.09
RECREATION MANAGER	0.27
RECREATION SUPERVISOR	1.00

Authorized Positions for Rec Center - Sports Programs

Full Time Positions: 2.15

ADMINISTRATIVE ASSISTANT III	0.28
PARKS, REC & FACILITIES DIRECTOR	0.09
RECREATION COORDINATOR	1.00
RECREATION MANAGER	0.28
RECREATION SUPERVISOR	0.50

Authorized Positions for Rec Center - Classes

Full Time Positions: 1.00

RECREATION COORDINATOR	1.00
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City of Casper, Wyoming

Recreation Center Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$1,341,927)	(\$1,498,970)	(\$1,425,880)	(\$1,217,324)	-19%
Goods and Svcs Rev	(\$364,892)	(\$550,150)	(\$481,410)	(\$397,200)	-28%
Misc Revenue	(\$31,344)	(\$52,500)	(\$48,150)	(\$55,500)	6%
Other Sources	(\$945,691)	(\$896,320)	(\$896,320)	(\$764,624)	-15%
Expense	\$1,362,414	\$1,512,204	\$1,510,468	\$1,217,324	-20%
Personnel Services	\$1,038,515	\$1,133,144	\$1,141,527	\$854,973	-25%
Materials & Supplies	\$101,473	\$145,982	\$141,867	\$117,195	-20%
Contractual Services	\$116,590	\$135,671	\$134,079	\$155,760	15%
Capital Outlay	\$3,589	\$580	\$0	\$0	-100%
Other Costs	\$83,831	\$72,877	\$71,955	\$65,696	-10%
Utility Expense	\$18,392	\$23,700	\$21,040	\$23,700	0%
Tax Expense	\$24	\$250	\$0	\$0	-100%
Recreation Center Fund Net Decrease (Increase)	\$20,487	\$13,234	\$84,588	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Rec Center	(\$1,341,927)	(\$1,498,970)	(\$1,425,880)	(\$1,217,324)	-19%
Goods and Svcs Rev	(\$364,892)	(\$550,150)	(\$481,410)	(\$397,200)	-28%
Admissions	(\$24,515)	(\$32,500)	(\$29,051)	(\$30,000)	-8%
User Fees	(\$56,322)	(\$115,000)	(\$115,000)	\$0	-100%
Classes	(\$237,817)	(\$318,500)	(\$281,421)	(\$300,000)	-6%
Concessions	(\$3,843)	(\$6,400)	(\$4,000)	(\$4,000)	-38%
Merchandise Sales	(\$997)	(\$3,750)	(\$2,872)	(\$3,200)	-15%
Season Passes	(\$41,398)	(\$74,000)	(\$49,066)	(\$60,000)	-19%
Misc Revenue	(\$31,344)	(\$52,500)	(\$48,150)	(\$55,500)	6%
Rentals and Leases	(\$26,546)	(\$39,000)	(\$39,000)	(\$40,000)	3%
Contributions	\$0	(\$9,500)	(\$150)	(\$9,500)	0%
Misc. Revenue	(\$4,799)	(\$4,000)	(\$9,000)	(\$6,000)	50%
Other Sources	(\$945,691)	(\$896,320)	(\$896,320)	(\$764,624)	-15%
Transfers In	(\$945,691)	(\$896,320)	(\$896,320)	(\$764,624)	-15%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Rec Center - Admin	\$310,696	\$330,103	\$329,331	\$14,307	-96%
Personnel Services	\$186,605	\$188,831	\$188,831	\$0	-100%
Salaries and Wages - FT	\$122,597	\$132,845	\$132,845	\$0	-100%
FICA/MC Contributions	\$10,323	\$10,163	\$10,163	\$0	-100%
Retirement Contributions	\$11,953	\$12,208	\$12,208	\$0	-100%
Workers Compensation	\$2,008	\$3,713	\$3,713	\$0	-100%
Health Insurance	\$35,030	\$24,531	\$24,531	\$0	-100%
Other Insurance	\$493	\$951	\$951	\$0	-100%
Other Employee Compensation	\$4,201	\$4,420	\$4,420	\$0	-100%
Materials & Supplies	\$6,105	\$12,050	\$12,050	\$12,882	7%
General Supplies and Materials	\$1,170	\$4,200	\$4,200	\$4,200	0%
Postage and Printing	\$4,455	\$5,350	\$5,350	\$7,000	31%
Technology Supplies	\$480	\$2,500	\$2,500	\$1,682	-33%
Contractual Services	\$115,872	\$127,667	\$127,667	\$0	-100%
Other Contractual	\$19,578	\$20,750	\$20,750	\$0	-100%
Internal Services	\$96,294	\$106,917	\$106,917	\$0	-100%
Capital Outlay	\$1,500	\$580	\$0	\$0	-100%
Technology - Capital	\$1,500	\$580	\$0	\$0	-100%
Other Costs	\$614	\$975	\$783	\$1,425	46%
Travel/Training	\$410	\$450	\$450	\$725	61%
Dues and Subscriptions	\$205	\$525	\$333	\$700	33%
Rec Center - Operations	\$497,357	\$516,517	\$523,811	\$667,389	29%
Personnel Services	\$324,060	\$329,184	\$340,819	\$345,547	5%
Salaries and Wages - FT	\$93,890	\$104,670	\$104,670	\$126,661	21%
Salaries and Wages - PT/Season	\$139,775	\$125,793	\$137,428	\$132,138	5%
Overtime	\$280	\$255	\$255	\$255	0%
FICA/MC Contributions	\$16,846	\$17,650	\$17,650	\$19,818	12%
Retirement Contributions	\$7,608	\$9,592	\$9,592	\$12,929	35%
Workers Compensation	\$5,049	\$6,505	\$6,505	\$7,202	11%
Health Insurance	\$59,913	\$63,453	\$63,453	\$45,181	-29%
Other Insurance	\$355	\$746	\$746	\$883	18%
Other Employee Compensation	\$344	\$520	\$520	\$480	-8%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Materials & Supplies	\$70,889	\$90,867	\$91,135	\$86,131	-5%
General Supplies and Materials	\$8,075	\$6,655	\$7,299	\$7,000	5%
Custodial Supplies	\$11,054	\$11,250	\$10,916	\$500	-96%
Postage and Printing	\$47	\$600	\$600	\$175	-71%
Electricity	\$40,619	\$48,000	\$48,000	\$48,684	1%
Natural Gas	\$8,586	\$10,000	\$12,000	\$12,000	20%
Supplies Purchased for Resale	\$0	\$3,750	\$2,108	\$3,750	0%
Technology Supplies	\$1,514	\$9,112	\$8,712	\$12,522	37%
Uniform Expense	\$993	\$1,500	\$1,500	\$1,500	0%
Contractual Services	\$719	\$3,004	\$1,500	\$150,760	999%
Other Contractual	\$719	\$3,004	\$1,500	\$23,000	666%
Internal Services	\$0	\$0	\$0	\$127,760	999%
Capital Outlay	\$1,314	\$0	\$0	\$0	0%
Technology - Capital	\$1,314	\$0	\$0	\$0	0%
Other Costs	\$81,959	\$69,512	\$69,317	\$61,251	-12%
Travel/Training	\$0	\$600	\$600	\$723	20%
Insurance/Bonds	\$81,715	\$67,762	\$67,762	\$59,378	-12%
Advertising/Promotion	\$690	\$800	\$800	\$800	0%
Over/Short	(\$454)	\$100	\$0	\$100	0%
Dues and Subscriptions	\$8	\$250	\$155	\$250	0%
Utility Expense	\$18,392	\$23,700	\$21,040	\$23,700	0%
Communication	\$4,892	\$5,800	\$5,800	\$5,800	0%
Water	\$13,499	\$17,900	\$15,240	\$17,900	0%
Tax Expense	\$24	\$250	\$0	\$0	-100%
Sales Tax	\$24	\$250	\$0	\$0	-100%
Rec Center - Special Programs	\$554	\$3,000	\$1,682	\$3,000	0%
Materials & Supplies	\$554	\$3,000	\$1,682	\$3,000	0%
General Supplies and Materials	\$554	\$3,000	\$1,682	\$3,000	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Rec Center - Sports Programs	\$316,473	\$392,651	\$389,311	\$242,765	-38%
Personnel Services	\$299,428	\$357,156	\$353,904	\$231,673	-35%
Salaries and Wages - FT	\$172,415	\$173,196	\$173,196	\$146,743	-15%
Salaries and Wages - PT/Season	\$41,778	\$89,856	\$86,000	\$18,445	-79%
Overtime	\$368	\$0	\$604	\$0	0%
FICA/MC Contributions	\$15,106	\$20,124	\$20,124	\$12,637	-37%
Retirement Contributions	\$14,773	\$15,869	\$15,869	\$14,810	-7%
Workers Compensation	\$4,339	\$7,416	\$7,416	\$4,593	-38%
Health Insurance	\$49,615	\$49,072	\$49,072	\$33,305	-32%
Other Insurance	\$540	\$1,103	\$1,103	\$900	-18%
Other Employee Compensation	\$494	\$520	\$520	\$240	-54%
Materials & Supplies	\$15,724	\$29,565	\$29,565	\$4,282	-86%
General Supplies and Materials	\$15,001	\$28,515	\$28,515	\$0	-100%
Technology Supplies	\$0	\$250	\$250	\$3,082	999%
Uniform Expense	\$723	\$800	\$800	\$1,200	50%
Contractual Services	\$0	\$5,000	\$4,912	\$5,000	0%
Other Contractual	\$0	\$5,000	\$4,912	\$5,000	0%
Capital Outlay	\$776	\$0	\$0	\$0	0%
Technology - Capital	\$776	\$0	\$0	\$0	0%
Other Costs	\$545	\$930	\$930	\$1,810	95%
Travel/Training	\$375	\$620	\$620	\$1,500	142%
Dues and Subscriptions	\$170	\$310	\$310	\$310	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Rec Center - Classes	\$237,334	\$269,933	\$266,333	\$289,863	7%
Personnel Services	\$228,422	\$257,973	\$257,973	\$277,753	8%
Salaries and Wages - FT	\$59,544	\$54,693	\$54,693	\$58,240	6%
Salaries and Wages - PT/Season	\$120,278	\$150,000	\$150,000	\$165,685	10%
Overtime	(\$181)	\$250	\$250	\$0	-100%
FICA/MC Contributions	\$12,720	\$15,678	\$15,678	\$17,130	9%
Retirement Contributions	\$4,958	\$5,028	\$5,028	\$5,457	9%
Workers Compensation	\$3,711	\$5,779	\$5,779	\$6,225	8%
Health Insurance	\$27,139	\$26,065	\$26,065	\$24,496	-6%
Other Insurance	\$251	\$480	\$480	\$520	8%
Materials & Supplies	\$8,200	\$10,500	\$7,435	\$10,900	4%
General Supplies and Materials	\$7,453	\$9,100	\$6,515	\$9,500	4%
Gas/Fuel	\$329	\$600	\$120	\$600	0%
Uniform Expense	\$417	\$800	\$800	\$800	0%
Other Costs	\$712	\$1,460	\$925	\$1,210	-17%
Travel/Training	\$704	\$810	\$525	\$810	0%
Advertising/Promotion	\$0	\$400	\$400	\$400	0%
Dues and Subscriptions	\$8	\$250	\$0	\$0	-100%

Hogadon

Authorized Positions for Hogadon - Operations

Full Time Positions: 4.69

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

City of Casper, Wyoming

Hogadon Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$940,104)	(\$967,504)	(\$949,298)	(\$1,015,949)	5%
Goods and Svcs Rev	(\$540,721)	(\$589,655)	(\$551,949)	(\$609,500)	3%
Misc Revenue	(\$12,168)	(\$16,000)	(\$35,500)	(\$39,000)	144%
Other Sources	(\$387,215)	(\$361,849)	(\$361,849)	(\$367,449)	2%
Expense	\$872,270	\$990,151	\$991,039	\$1,015,949	3%
Personnel Services	\$462,392	\$507,997	\$501,885	\$521,326	3%
Materials & Supplies	\$177,289	\$221,755	\$221,755	\$231,428	4%
Contractual Services	\$171,450	\$188,462	\$195,462	\$187,831	0%
Capital Outlay	\$4,891	\$0	\$0	\$0	0%
Other Costs	\$54,825	\$65,437	\$65,437	\$72,364	11%
Utility Expense	\$1,423	\$6,500	\$6,500	\$3,000	-54%
Hogadon Fund Net Decrease (Increase)	(\$67,834)	\$22,647	\$41,741	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Hogadon - Admin	(\$295,100)	(\$261,127)	(\$289,076)	(\$388,949)	49%
Goods and Svcs Rev	(\$11,190)	(\$9,000)	(\$36,949)	(\$9,500)	6%
Classes	(\$10,038)	(\$6,000)	(\$8,500)	(\$8,500)	42%
Other Fees & Charges	(\$1,152)	(\$3,000)	(\$28,449)	(\$1,000)	-67%
Misc Revenue	(\$9,841)	(\$10,000)	(\$10,000)	(\$12,000)	20%
Rentals and Leases	(\$9,841)	(\$10,000)	(\$10,000)	(\$12,000)	20%
Other Sources	(\$387,215)	(\$361,849)	(\$361,849)	(\$367,449)	2%
Transfers In	(\$387,215)	(\$361,849)	(\$361,849)	(\$367,449)	2%
Personnel Services	\$101,846	\$113,722	\$113,722	\$0	-100%
Salaries and Wages - FT	\$73,525	\$84,575	\$84,575	\$0	-100%
FICA/MC Contributions	\$6,273	\$6,470	\$6,470	\$0	-100%
Retirement Contributions	\$7,545	\$7,805	\$7,805	\$0	-100%
Workers Compensation	\$1,891	\$2,385	\$2,385	\$0	-100%
Health Insurance	\$11,775	\$11,306	\$11,306	\$0	-100%
Other Insurance	\$343	\$661	\$661	\$0	-100%
Other Employee Compensation	\$494	\$520	\$520	\$0	-100%
Materials & Supplies	\$1,061	\$6,000	\$6,000	\$0	-100%
General Supplies and Materials	\$1,061	\$1,100	\$1,100	\$0	-100%
Technology Supplies	\$0	\$4,900	\$4,900	\$0	-100%
Contractual Services	\$5,348	\$0	\$0	\$0	0%
Credit Card Fees	\$5,348	\$0	\$0	\$0	0%
Capital Outlay	\$4,891	\$0	\$0	\$0	0%
Technology - Replacement	\$4,891	\$0	\$0	\$0	0%
Hogadon - Operations	\$227,265	\$283,774	\$330,817	\$388,949	37%
Goods and Svcs Rev	(\$529,531)	(\$580,655)	(\$515,000)	(\$600,000)	3%
Season Passes	(\$261,719)	(\$332,500)	(\$270,000)	(\$300,000)	-10%
Lift Ticket	(\$267,812)	(\$248,155)	(\$245,000)	(\$300,000)	21%
Misc Revenue	(\$2,327)	(\$6,000)	(\$25,500)	(\$27,000)	350%
Rentals and Leases	(\$2,327)	(\$6,000)	(\$25,500)	(\$27,000)	350%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Personnel Services	\$360,546	\$394,275	\$388,163	\$521,326	32%
Salaries and Wages - FT	\$189,676	\$172,369	\$172,369	\$284,231	65%
Salaries and Wages - PT/Season	\$57,094	\$91,612	\$84,000	\$89,010	-3%
Overtime	\$1,470	\$2,000	\$3,500	\$3,500	75%
FICA/MC Contributions	\$16,397	\$20,347	\$20,347	\$28,821	42%
Retirement Contributions	\$21,213	\$15,859	\$15,859	\$27,692	75%
Workers Compensation	\$5,025	\$7,498	\$7,498	\$10,474	40%
Health Insurance	\$62,691	\$83,337	\$83,337	\$69,887	-16%
Other Insurance	\$6,981	\$1,253	\$1,253	\$7,231	477%
Other Employee Compensation	\$0	\$0	\$0	\$480	999%
Materials & Supplies	\$176,228	\$215,755	\$215,755	\$231,428	7%
General Supplies and Materials	\$20,535	\$26,005	\$26,005	\$26,100	0%
Safety Equipment/Supplies	\$6,500	\$9,000	\$9,000	\$9,000	0%
Electricity	\$110,037	\$105,000	\$105,000	\$120,000	14%
Natural Gas	\$15,045	\$30,000	\$30,000	\$30,000	0%
Gas/Fuel	\$10,509	\$15,750	\$15,750	\$18,000	14%
Technology Supplies	\$0	\$0	\$0	\$4,328	999%
Maint/Repair (non contract)	\$13,603	\$30,000	\$30,000	\$20,000	-33%
Uniform Expense	\$0	\$0	\$0	\$4,000	999%
Contractual Services	\$166,102	\$188,462	\$195,462	\$187,831	0%
Credit Card Fees	\$0	\$0	\$7,000	\$7,000	999%
Other Contractual	\$30,312	\$43,329	\$43,329	\$30,000	-31%
Internal Services	\$135,790	\$145,133	\$145,133	\$150,831	4%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Light Equipment - Replacement	\$0	\$0	\$0	\$0	0%
Other Costs	\$54,825	\$65,437	\$65,437	\$72,364	11%
Travel/Training	\$1,359	\$1,360	\$1,360	\$3,500	157%
Insurance/Bonds	\$46,058	\$47,827	\$47,827	\$55,864	17%
Advertising/Promotion	\$7,408	\$16,250	\$16,250	\$13,000	-20%
Utility Expense	\$1,423	\$6,500	\$6,500	\$3,000	-54%
Communication	\$719	\$4,000	\$4,000	\$1,000	-75%
Refuse Collection	\$704	\$2,500	\$2,500	\$2,000	-20%

City of Casper, Wyoming

Ford Wyoming Center Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$1,055,689)	(\$998,910)	(\$966,310)	(\$992,219)	-1%
Intergovernmental	\$0	\$0	\$0	\$0	0%
Misc Revenue	(\$12,976)	(\$16,310)	(\$16,310)	(\$15,870)	-3%
Other Sources	(\$1,042,713)	(\$982,600)	(\$950,000)	(\$976,349)	-1%
Expense	\$838,248	\$1,034,040	\$966,121	\$992,219	-4%
Materials & Supplies	\$0	\$2,500	\$2,500	\$9,456	278%
Contractual Services	\$808,228	\$1,001,359	\$933,440	\$900,000	-10%
Capital Outlay	\$494	\$0	\$0	\$0	0%
Other Costs	\$29,526	\$30,181	\$30,181	\$82,763	174%
Ford Wyoming Center Fund Net Decrease (Increase)	(\$217,440)	\$35,130	(\$189)	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Ford Wyoming Center	(\$217,440)	\$35,130	(\$189)	\$0	-100%
Intergovernmental	\$0	\$0	\$0	\$0	0%
Federal Grants	\$0	\$0	\$0	\$0	0%
Misc Revenue	(\$12,976)	(\$16,310)	(\$16,310)	(\$15,870)	-3%
Interest Earned	\$2,894	(\$440)	(\$440)	\$0	-100%
Rentals and Leases	(\$15,870)	(\$15,870)	(\$15,870)	(\$15,870)	0%
Other Sources	(\$1,042,713)	(\$982,600)	(\$950,000)	(\$976,349)	-1%
Transfers In	(\$1,042,713)	(\$982,600)	(\$950,000)	(\$976,349)	-1%
Materials & Supplies	\$0	\$2,500	\$2,500	\$9,456	278%
Technology Supplies	\$0	\$2,500	\$2,500	\$9,456	278%
Contractual Services	\$808,228	\$1,001,359	\$933,440	\$900,000	-10%
Consulting Services	\$0	\$18,000	\$0	\$0	-100%
Other Contractual	\$797,869	\$964,919	\$915,000	\$900,000	-7%
Internal Services	\$10,359	\$18,440	\$18,440	\$0	-100%
Capital Outlay	\$494	\$0	\$0	\$0	0%
Technology - Capital	\$494	\$0	\$0	\$0	0%
Other Costs	\$29,526	\$30,181	\$30,181	\$82,763	174%
Insurance/Bonds	\$29,526	\$30,181	\$30,181	\$82,763	174%

Other Enterprise Fund



City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Parking Fund	\$63,941	\$166,406	\$166,406	\$31,752	-81%
Goods and Svcs Rev	(\$1,950)	(\$2,500)	(\$2,500)	(\$1,500)	-40%
Parking Revenue	(\$1,950)	(\$2,500)	(\$2,500)	(\$1,500)	-40%
Misc Revenue	(\$18,527)	(\$17,618)	(\$17,618)	(\$15,477)	-12%
Interest Earned	(\$7,376)	(\$7,934)	(\$7,934)	(\$2,193)	-72%
Rentals and Leases	(\$11,151)	(\$9,684)	(\$9,684)	(\$13,284)	37%
Contractual Services	\$24,875	\$35,849	\$35,849	\$46,066	29%
Investment Services	\$478	\$989	\$989	\$156	-84%
Other Contractual	\$1,530	\$11,142	\$11,142	\$10,000	-10%
Internal Services	\$22,867	\$23,718	\$23,718	\$35,910	51%
Capital Outlay	\$59,297	\$17,500	\$17,500	\$0	-100%
Improvements Other Than Bldgs	\$59,297	\$17,500	\$17,500	\$0	-100%
Transfers Out	\$0	\$133,175	\$133,175	\$0	-100%
Transfers Out	\$0	\$133,175	\$133,175	\$0	-100%
Other Costs	\$247	\$0	\$0	\$2,663	999%
Insurance/Bonds	\$247	\$0	\$0	\$2,663	999%

Internal Service Funds



Internal Service Funds

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue, By Fund	(\$6,877,286)	(\$6,490,556)	(\$6,700,656)	(\$7,596,914)	17%
Fleet Maintenance Fund	(\$3,687,018)	(\$3,197,988)	(\$3,408,088)	(\$3,417,927)	7%
Buildings and Structures Fund	(\$1,076,368)	(\$1,211,688)	(\$1,211,688)	(\$1,541,399)	27%
Health Insurance Fund	(\$38,124)	(\$4,414)	(\$4,414)	(\$25,576)	479%
Property Insurance Fund	(\$2,075,776)	(\$2,076,466)	(\$2,076,466)	(\$2,612,012)	26%
Expenses, By Fund	\$6,651,014	\$7,050,367	\$6,953,957	\$7,621,361	8%
Fleet Maintenance Fund	\$3,251,194	\$3,283,172	\$3,436,762	\$3,417,927	4%
Buildings and Structures Fund	\$954,330	\$1,006,482	\$1,006,482	\$1,541,399	53%
Health Insurance Fund	\$335,571	\$422,109	\$422,109	\$417,324	-1%
Property Insurance Fund	\$2,109,918	\$2,338,604	\$2,088,604	\$2,244,711	-4%
Net Decrease (Increase)	(\$226,272)	\$559,811	\$253,301	\$24,447	-96%
Fleet Maintenance Fund	(\$435,824)	\$85,184	\$28,674	\$0	-100%
Buildings and Structures Fund	(\$122,038)	(\$205,206)	(\$205,206)	\$0	-100%
Health Insurance Fund	\$297,447	\$417,695	\$417,695	\$391,748	-6%
Property Insurance Fund	\$34,143	\$262,138	\$12,138	(\$367,301)	-240%

Fleet Maintenance Fund

Authorized Positions for Fleet Maintenance Fund

Full Time Positions: 10.00

ADMINISTRATIVE ASSISTANT III	1.00
AUTOMOTIVE TECHNICIAN I	1.00
AUTOMOTIVE TECHNICIAN II	6.00
FLEET MANAGER	1.00
FLEET SERVICE WRITER	1.00

City of Casper, Wyoming

Fleet Maintenance Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$3,687,018)	(\$3,197,988)	(\$3,408,088)	(\$3,417,927)	7%
Goods and Svcs Rev	(\$2,294,747)	(\$2,625,488)	(\$2,625,488)	(\$2,445,927)	-7%
Misc Revenue	(\$680,987)	(\$572,500)	(\$782,600)	(\$972,000)	70%
Other Sources	(\$711,285)	\$0	\$0	\$0	0%
Expense	\$3,251,194	\$3,283,172	\$3,436,762	\$3,417,927	4%
Personnel Services	\$894,878	\$916,078	\$916,078	\$969,340	6%
Materials & Supplies	\$1,727,483	\$1,772,658	\$1,916,439	\$1,825,001	3%
Contractual Services	\$567,040	\$534,827	\$545,436	\$570,811	7%
Capital Outlay	\$7,500	\$0	\$0	\$0	0%
Other Costs	\$35,151	\$37,809	\$37,809	\$31,475	-17%
Utility Expense	\$19,142	\$21,800	\$21,000	\$21,300	-2%
Fleet Maintenance Fund Net Decrease (Increase)	(\$435,824)	\$85,184	\$28,674	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Fleet Maintenance Fund	(\$435,824)	\$85,184	\$28,674	\$0	-100%
Goods and Svcs Rev	(\$2,294,747)	(\$2,625,488)	(\$2,625,488)	(\$2,445,927)	-7%
Other Fees & Charges	(\$333,022)	(\$400,000)	(\$400,000)	(\$5,403)	-99%
Interdepartmental Services	(\$1,961,725)	(\$2,225,488)	(\$2,225,488)	(\$2,440,524)	10%
Misc Revenue	(\$680,987)	(\$572,500)	(\$782,600)	(\$972,000)	70%
Misc. Revenue	(\$614)	(\$500)	(\$600)	\$0	-100%
Reimbursements	(\$99,570)	(\$132,000)	(\$132,000)	(\$132,000)	0%
Fuel Revenue	(\$580,802)	(\$440,000)	(\$650,000)	(\$840,000)	91%
Other Sources	(\$711,285)	\$0	\$0	\$0	0%
Transfers In	(\$711,285)	\$0	\$0	\$0	0%
Personnel Services	\$894,878	\$916,078	\$916,078	\$969,340	6%
Salaries and Wages - FT	\$570,969	\$584,754	\$584,754	\$639,537	9%
Overtime	\$2,934	\$4,000	\$4,000	\$4,000	0%
FICA/MC Contributions	\$41,474	\$45,040	\$45,040	\$46,745	4%
Retirement Contributions	\$56,781	\$53,968	\$53,968	\$59,926	11%
Workers Compensation	\$11,785	\$16,565	\$16,565	\$15,633	-6%
Health Insurance	\$203,406	\$203,783	\$203,783	\$194,960	-4%
Other Insurance	\$2,010	\$3,888	\$3,888	\$3,979	2%
Other Employee Compensation	\$5,519	\$4,080	\$4,080	\$4,560	12%
Materials & Supplies	\$1,727,483	\$1,772,658	\$1,916,439	\$1,825,001	3%
General Supplies and Materials	\$25,405	\$32,000	\$32,000	\$40,501	27%
Postage and Printing	\$525	\$1,000	\$1,000	\$1,000	0%
Bulk Fuel Expense	\$561,528	\$660,000	\$800,000	\$700,000	6%
Electricity	\$40,110	\$44,000	\$44,000	\$44,000	0%
Natural Gas	\$22,482	\$20,000	\$24,000	\$24,000	20%
Gas/Fuel	\$98,647	\$0	\$0	\$0	0%
Vehicle Supplies	\$972,763	\$1,000,000	\$1,000,000	\$1,000,000	0%
Technology Supplies	\$0	\$4,000	\$3,939	\$4,000	0%
Maint/Repair (non contract)	\$6,024	\$11,658	\$11,500	\$11,500	-1%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Contractual Services	\$567,040	\$534,827	\$545,436	\$570,811	7%
Laundry/Towel	\$7,522	\$10,000	\$9,000	\$9,000	-10%
Outside Services	\$164,743	\$106,250	\$125,000	\$125,000	18%
Other Contractual	\$194,400	\$188,841	\$181,700	\$181,700	-4%
Internal Services	\$91,121	\$99,736	\$99,736	\$125,111	25%
Reimbursable Contract Exp.	\$109,254	\$130,000	\$130,000	\$130,000	0%
Capital Outlay	\$7,500	\$0	\$0	\$0	0%
Improvements Other Than Bldgs	\$5,000	\$0	\$0	\$0	0%
Light Equipment - Replacement	\$0	\$0	\$0	\$0	0%
Technology - Capital	\$2,500	\$0	\$0	\$0	0%
Other Costs	\$35,151	\$37,809	\$37,809	\$31,475	-17%
Travel/Training	\$0	\$2,500	\$2,500	\$2,500	0%
Insurance/Bonds	\$35,151	\$35,309	\$35,309	\$28,975	-18%
Utility Expense	\$19,142	\$21,800	\$21,000	\$21,300	-2%
Communication	\$2,731	\$4,800	\$3,500	\$3,800	-21%
Water	\$16,411	\$17,000	\$17,500	\$17,500	3%

Buildings & Structures Fund

Authorized Positions for Buildings & Structures Fund

Full Time Positions: 11.09

BUILDING MAINT. WORKER II	2.00
BUILDING MAINT. WORKER III	2.00
BUILDINGS & STRUCTURES MANAGER	1.00
CUSTODIAL MAINT. WORKER	3.00
BUILDING MAINTENANCE TECHNICIAN I	3.00
PARKS, REC & FACILITIES DIRECTOR	0.09
LEAD MAINTENANCE TECHNICIAN	1.00

City of Casper, Wyoming

Buildings and Structures Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$1,076,368)	(\$1,211,688)	(\$1,211,688)	(\$1,541,399)	27%
Goods and Svcs Rev	(\$1,070,440)	(\$1,211,688)	(\$1,211,688)	(\$1,536,459)	27%
Other Sources	(\$5,928)	\$0	\$0	(\$4,940)	999%
Expense	\$954,330	\$1,006,482	\$1,006,482	\$1,541,399	53%
Personnel Services	\$616,462	\$640,574	\$640,574	\$1,066,110	66%
Materials & Supplies	\$196,864	\$210,841	\$210,841	\$277,793	32%
Contractual Services	\$95,403	\$126,013	\$126,013	\$150,856	20%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Depreciation / Amort	\$18,873	\$0	\$0	\$0	0%
Transfers Out	\$0	\$0	\$0	\$3,750	999%
Other Costs	\$24,699	\$25,997	\$25,997	\$38,694	49%
Utility Expense	\$2,029	\$3,057	\$3,057	\$4,196	37%
Buildings and Structures Fund Net Decrease (Increase)	(\$122,038)	(\$205,206)	(\$205,206)	\$0	-100%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Buildings & Structures Fund	(\$122,038)	(\$205,206)	(\$205,206)	\$0	-100%
Goods and Svcs Rev	(\$1,070,440)	(\$1,211,688)	(\$1,211,688)	(\$1,536,459)	27%
User Fees	\$0	\$0	\$0	(\$55,131)	999%
Interdepartmental Services	(\$1,070,440)	(\$1,211,688)	(\$1,211,688)	(\$1,481,328)	22%
Other Sources	(\$5,928)	\$0	\$0	(\$4,940)	999%
Transfers In	(\$5,928)	\$0	\$0	(\$4,940)	999%
Personnel Services	\$616,462	\$640,574	\$640,574	\$1,066,110	66%
Salaries and Wages - FT	\$403,699	\$426,375	\$426,375	\$578,440	36%
Salaries and Wages - PT/Season	\$0	\$0	\$0	\$184,476	999%
Overtime	\$1,842	\$1,875	\$1,875	\$1,875	0%
FICA/MC Contributions	\$29,074	\$32,761	\$32,761	\$58,507	79%
Retirement Contributions	\$36,340	\$39,408	\$39,408	\$55,262	40%
Workers Compensation	\$8,912	\$12,073	\$12,073	\$21,262	76%
Health Insurance	\$131,552	\$122,536	\$122,536	\$159,914	31%
Other Insurance	\$1,440	\$2,946	\$2,946	\$3,934	34%
Other Employee Compensation	\$3,602	\$2,600	\$2,600	\$2,440	-6%
Materials & Supplies	\$196,864	\$210,841	\$210,841	\$277,793	32%
General Supplies and Materials	\$103,087	\$110,597	\$110,597	\$126,107	14%
Custodial Supplies	\$17,693	\$10,796	\$10,796	\$40,000	270%
Electricity	\$1,576	\$1,498	\$1,498	\$1,573	5%
Natural Gas	\$2,463	\$2,500	\$2,500	\$5,769	131%
Gas/Fuel	\$4,428	\$5,950	\$5,950	\$4,841	-19%
Technology Supplies	\$0	\$6,000	\$6,000	\$6,328	5%
Maint/Repair (non contract)	\$67,616	\$73,500	\$73,500	\$93,175	27%
Contractual Services	\$95,403	\$126,013	\$126,013	\$150,856	20%
Maintenance Agreements	\$74,659	\$106,563	\$106,563	\$126,590	19%
Other Contractual	\$497	\$840	\$840	\$882	5%
Internal Services	\$20,248	\$18,610	\$18,610	\$23,384	26%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Light Equipment	\$0	\$0	\$0	\$0	0%
Technology - Replacement	\$0	\$0	\$0	\$0	0%
Depreciation / Amort	\$18,873	\$0	\$0	\$0	0%
Depreciation	\$18,873	\$0	\$0	\$0	0%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Transfers Out	\$0	\$0	\$0	\$3,750	999%
Transfers Out	\$0	\$0	\$0	\$3,750	999%
Other Costs	\$24,699	\$25,997	\$25,997	\$38,694	49%
Travel/Training	\$0	\$331	\$331	\$6,500	999%
Insurance/Bonds	\$24,699	\$25,666	\$25,666	\$32,194	25%
Utility Expense	\$2,029	\$3,057	\$3,057	\$4,196	37%
Communication	\$615	\$1,764	\$1,764	\$1,678	-5%
Water	\$1,414	\$1,293	\$1,293	\$2,518	95%

City of Casper, Wyoming

Health Insurance Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$38,124)	(\$4,414)	(\$4,414)	(\$25,576)	479%
Misc Revenue	(\$23,778)	(\$4,414)	(\$4,414)	(\$25,576)	479%
Other Sources	(\$14,346)	\$0	\$0	\$0	0%
Expense	\$335,571	\$422,109	\$422,109	\$417,324	-1%
Personnel Services	\$29,636	\$32,320	\$32,000	\$33,500	4%
Materials & Supplies	\$2,135	\$5,689	\$6,009	\$6,700	18%
Contractual Services	\$264,443	\$360,550	\$360,550	\$361,824	0%
Capital Outlay	\$9,774	\$10,000	\$10,000	\$0	-100%
Other Costs	\$285	\$3,550	\$3,550	\$15,300	331%
Health Fund Misc	\$29,298	\$10,000	\$10,000	\$0	-100%
Health Insurance Fund Net Decrease (Increase)	\$297,447	\$417,695	\$417,695	\$391,748	-6%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Health Insurance Fund	\$297,447	\$417,695	\$417,695	\$391,748	-6%
Misc Revenue	(\$23,778)	(\$4,414)	(\$4,414)	(\$25,576)	479%
Interest Earned	(\$23,778)	(\$4,414)	(\$4,414)	(\$25,576)	479%
Reimbursements	\$0	\$0	\$0	\$0	0%
Other Sources	(\$14,346)	\$0	\$0	\$0	0%
Transfers In	(\$14,346)	\$0	\$0	\$0	0%
Personnel Services	\$29,636	\$32,320	\$32,000	\$33,500	4%
EFAP	\$29,636	\$32,320	\$32,000	\$33,500	4%
Materials & Supplies	\$2,135	\$5,689	\$6,009	\$6,700	18%
General Supplies and Materials	\$1,332	\$1,709	\$1,009	\$1,700	-1%
Postage and Printing	\$203	\$2,980	\$4,000	\$4,000	34%
Books and Periodicals	\$600	\$600	\$600	\$600	0%
Technology Supplies	\$0	\$400	\$400	\$400	0%
Contractual Services	\$264,443	\$360,550	\$360,550	\$361,824	0%
Investment Services	\$2,784	\$550	\$550	\$1,824	232%
Other Contractual	\$261,659	\$360,000	\$360,000	\$360,000	0%
Capital Outlay	\$9,774	\$10,000	\$10,000	\$0	-100%
Programs and Projects	\$9,774	\$10,000	\$10,000	\$0	-100%
Other Costs	\$285	\$3,550	\$3,550	\$15,300	331%
Travel/Training	\$0	\$3,100	\$3,100	\$5,000	61%
Employee Wellness	\$0	\$0	\$0	\$10,000	999%
Dues and Subscriptions	\$285	\$450	\$450	\$300	-33%
Health Fund Misc	\$29,298	\$10,000	\$10,000	\$0	-100%
Health Claims Cost	\$29,298	\$10,000	\$10,000	\$0	-100%

Property and Liability

Authorized Positions for Risk Management

Full Time Positions: 3.17

RISK MANAGEMENT SUPPORT TECH	1.00
RISK MANAGER	1.00
SAFETY SPECIALIST	1.00
SUPPORT SERVICES DIRECTOR	0.17

City of Casper, Wyoming

Property Insurance Fund Summary by Category	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
All Revenue	(\$2,075,776)	(\$2,076,466)	(\$2,076,466)	(\$2,612,012)	26%
Intergovernmental	(\$10,000)	\$0	\$0	(\$10,000)	999%
Goods and Svcs Rev	(\$1,762,893)	(\$1,891,654)	(\$1,891,654)	(\$2,433,512)	29%
Misc Revenue	(\$299,046)	(\$184,812)	(\$184,812)	(\$168,500)	-9%
Other Sources	(\$3,837)	\$0	\$0	\$0	0%
Expense	\$2,109,918	\$2,338,604	\$2,088,604	\$2,244,711	-4%
Personnel Services	\$261,665	\$345,317	\$345,317	\$347,976	1%
Materials & Supplies	\$7,281	\$256,091	\$3,791	\$195,000	-24%
Contractual Services	\$90,306	\$91,870	\$91,870	\$107,966	18%
Capital Outlay	\$243,042	\$143,765	\$143,765	\$100,000	-30%
Transfers Out	\$250,000	\$0	\$0	\$5,000	999%
Other Costs	\$1,256,428	\$1,499,410	\$1,501,710	\$1,486,619	-1%
Utility Expense	\$1,197	\$2,150	\$2,150	\$2,150	0%
Property Insurance Fund Net Decrease (Increase)	\$34,143	\$262,138	\$12,138	(\$367,301)	-240%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Property Insurance Fund	(\$283,407)	(\$411,301)	(\$411,301)	(\$958,193)	133%
Intergovernmental	(\$10,000)	\$0	\$0	(\$10,000)	999%
State Grants	(\$10,000)	\$0	\$0	(\$10,000)	999%
Goods and Svcs Rev	(\$1,762,893)	(\$1,891,654)	(\$1,891,654)	(\$2,433,512)	29%
Interdepartmental Services	(\$1,762,893)	(\$1,891,654)	(\$1,891,654)	(\$2,433,512)	29%
Misc Revenue	(\$299,046)	(\$184,812)	(\$184,812)	(\$168,500)	-9%
Interest Earned	(\$11,175)	(\$11,812)	(\$11,812)	\$0	-100%
Misc. Revenue	(\$9,008)	(\$19,000)	(\$19,000)	(\$9,000)	-53%
Reimbursements	(\$278,863)	(\$154,000)	(\$154,000)	(\$159,500)	4%
Other Sources	(\$3,837)	\$0	\$0	\$0	0%
Transfers In	(\$3,837)	\$0	\$0	\$0	0%
Contractual Services	\$63,481	\$63,973	\$63,973	\$79,500	24%
Legal Services	\$32,840	\$30,000	\$30,000	\$35,000	17%
Investment Services	\$744	\$1,473	\$1,473	\$0	-100%
Testing	\$29,897	\$32,500	\$32,500	\$44,500	37%
Capital Outlay	\$229,805	\$110,492	\$110,492	\$100,000	-9%
Improvements to Buildings	\$229,805	\$110,492	\$110,492	\$100,000	-9%
Transfers Out	\$250,000	\$0	\$0	\$5,000	999%
Transfers Out	\$250,000	\$0	\$0	\$5,000	999%
Other Costs	\$1,249,083	\$1,490,700	\$1,490,700	\$1,469,319	-1%
Insurance/Bonds	\$1,249,083	\$1,490,700	\$1,490,700	\$1,469,319	-1%

City of Casper, Wyoming

	2021 Actual	2022 Revised	2022 Projected	2023 Adopted	% Change
Risk Management	\$317,550	\$673,438	\$423,438	\$590,892	-12%
Personnel Services	\$261,665	\$345,317	\$345,317	\$347,976	1%
Salaries and Wages - FT	\$175,858	\$224,811	\$224,811	\$230,027	2%
FICA/MC Contributions	\$12,546	\$17,198	\$17,198	\$17,031	-1%
Retirement Contributions	\$17,104	\$22,826	\$22,826	\$23,742	4%
Workers Compensation	\$2,829	\$6,306	\$6,306	\$6,189	-2%
Health Insurance	\$43,743	\$68,234	\$68,234	\$64,169	-6%
Other Insurance	\$664	\$1,434	\$1,434	\$1,480	3%
Other Employee Compensation	\$8,919	\$4,508	\$4,508	\$5,338	18%
Materials & Supplies	\$7,281	\$256,091	\$3,791	\$195,000	-24%
General Supplies and Materials	\$6,508	\$1,854	\$1,054	\$12,800	590%
Postage and Printing	\$573	\$475	\$375	\$500	5%
Furnishings	\$0	\$0	\$0	\$1,000	999%
Books and Periodicals	\$200	\$0	\$0	\$200	999%
Technology Supplies	\$0	\$3,762	\$2,362	\$500	-87%
Maint/Repair (non contract)	\$0	\$250,000	\$0	\$180,000	-28%
Contractual Services	\$26,825	\$27,897	\$27,897	\$28,466	2%
Consulting Services	\$0	\$0	\$0	\$0	0%
Internal Services	\$26,825	\$27,897	\$27,897	\$28,466	2%
Capital Outlay	\$13,237	\$33,273	\$33,273	\$0	-100%
Programs and Projects	\$13,237	\$33,273	\$33,273	\$0	-100%
Other Costs	\$7,345	\$8,710	\$11,010	\$17,300	99%
Travel/Training	\$6,466	\$6,910	\$9,210	\$5,000	-28%
Dues and Subscriptions	\$879	\$1,800	\$1,800	\$9,300	417%
Meeting Expenses	\$0	\$0	\$0	\$3,000	999%
Utility Expense	\$1,197	\$2,150	\$2,150	\$2,150	0%
Communication	\$1,197	\$2,150	\$2,150	\$2,150	0%

City of Casper, Wyoming

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Bond Refinancing: The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget: A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar: The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

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

Capital Fund: This fund type accounts for the acquisition, construction or improvement of major general government facilities and equipment.

Capital Improvements: Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP): A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay: Fixed assets which have a value of \$5000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Debt Service: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Funds: This fund type is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Department: The organizational unit of government which is functionally unique in its delivery of services.

Depreciation: A term used to describe any method of attributing the historical or purchase cost of an asset across its useful life, roughly corresponding to normal wear and tear. The City of Casper budgets depreciation in order to build up savings for future capital replacements.

Development-related Fees: Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement: The expenditures of monies from an account.

Employee (or Fringe) Benefits: Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit.

Enterprises: These operations have business-type activities and charge user fees that pay for all or a significant portion of their operations.

Enterprise Fund: These funds are used to account for business-type activities by the local government.

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A twelve-month period designated as the operating year for accounting and budgeting purposed in an organization. The City of Casper's fiscal year begins July 1, and end June 30.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full-time Equivalent Position (FTE): A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time typist working 20 hours per week would be the equivalent to a .5 of a full-time position.

Fund: A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: The excess of the assets of a fund over its liabilities, reserves, and carryover expenses.

City of Casper, Wyoming

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial and recording, encompassing the conventions, rules, procedures that define accepted accounting principles.

General Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

General Fund: This fund is the City's general operating fund and is used to account for all transactions except those required to be accounted for in another fund. Primary expenditures are for general government, public safety, public works, community development and parks.

Infrastructure: The physical assets of a community (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Funds: These funds provide services that are used for City operations. These funds charge back the cost of their services to other user funds and departments, so that the functions that benefit from internal services account for the cost of those services.

Levy: To impose taxes for the support of government activities.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Accounting: A basis of accounting which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and available.

Objective: Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations: Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues.
Operating revenues are used to pay for day-to-day services.

Operating Expenses: The cost for personnel, materials and equipment required for a department to function.

City of Casper, Wyoming

Performance Measure: Data collected to determine how effective or efficient a program is in achieving its objectives.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditures in the current budget year or to earmark revenues for a specific future purpose.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue: Sources of income, financing the operations of government.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Tax Levy: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust and Agency Fund: Funds of this type account for assets held by the City in a trustee capacity. Each fund is established by state law, municipal ordinance, or resolution.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

City of Casper, Wyoming

Acronyms and Abbreviations

1% #16	The sixteenth approval period by voters of an additional one
Sales Tax	cent sales tax
ACFR	Annual Comprehensive Financial Report
ARPA	American Rescue Plan Act of 2021
ACH	Automated Clearing House (ACH) is the name of an electronic network for financial transactions in the United States.
CAD	Computer Aided Dispatch
CALEA	Commission on Accreditation for Law Enforcement Agencies
CARES	Coronavirus Aid, Relief and Economic Security
CASA	Court Appointed Special Advocates of Natrona County is a non-profit organization
CDBG	Community Development Block Grant
CEU	Continuing Education
COLA	Cost of Living Adjustment
CPD	Casper Police Department
CPM	Center for Performance Measurement. A service provided by the International City/County Management Association.
CRM	Citizen Relationship Management system
CWRWS	Central Wyoming Regional Water Treatment System Joint Powers Board
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
FWC	Ford Wyoming Center
FFI	Fire Fighter I training certification
FFII	Fire Fighter II training certification
FICA	Federal Insurance Contributions Act (FICA) tax is a United States payroll tax imposed by the federal government
FTA	Federal Transit Authority
FWC	Ford Wyoming Center
FY	Fiscal Year
GIS	Geographic Information System
HPMS	Highway Performance Monitoring System
HR	Human Resources
HUD	Federal Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning System
ICMA	International City/County Management Association
IT	Information Technology
MPO	Metropolitan Planning Organization
MUNIS	The City's financial system. A product of Tyler Technologies.
NACA	National Animal Control Association
NCIC	National Crime Information Center
POS System	Point of Sale System
PSCC	Public Safety Communication Center

City of Casper, Wyoming

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