

COUNCIL WORK SESSION
Tuesday, January 24, 4:30 p.m.
Casper City Hall
Council Meeting Room

AGENDA

1. Casper Housing Authority Loan Request (Kim Summerall-Wright)
2. Sole Source Purchase of Wavetronix Vehicle Detectors (Andrew Beamer)
3. Employee Financial Training (Zulima Lopez)
4. Issues Regarding Smoking In Public Places (Council Discussion)
5. City Manager Report
6. Future Agenda Review
7. Council Around the Table

January 16, 2017

TO: Her Honor, the Mayor, and Members of City Council

FROM: Kim Summerall-Wright, Executive Director,
Casper Housing Authority

SUBJECT: Proposed Purchase of Roosevelt School.

Recommendation:

That Council consider an agreement between the City of Casper and the Casper Housing Authority (CHA) for a low interest loan for \$432,749.50 for the purchase of the Roosevelt School, the abatement of the 2 included portables and the contents of the school, to create permanent supportive housing for veterans.

Summary:

CHA entered into a competitive bidding process with the Natrona County School District #1, which was accepted, contingent on acquiring financing for the purchase. CHA values the low interest loan previously received from the City, for the Windy City properties, and is timely with every payment deadline. The City would be in the first position on the Roosevelt facility for financing the lien on the building.

The American Fact Finder ranks Wyoming 7th in the Nation for veteran population, with 10.2% of Wyoming's population identified as veterans. Consequently, 4.3% of Wyoming's 50,852 veterans are unemployed, 6.3% live at, or below the poverty level and 10,108 Wyoming veterans are receiving Disability Compensation. With only 26,788 enrollees in the Veterans Administration (VA) Health Care System and 20,000 veterans over the age of 65, the need for permanent supportive housing, partnerships and outreach to the Wyoming veteran community is critical to meet the need in Wyoming.

According to the U.S. Census Bureau, there are 5,092 veterans in Casper. 8.1% of which are at, or below, the poverty level. Of those living below the poverty level in Casper, 6.7% are also living with a disability.

CHA joined the HUD-VASH program, a partnership between the U.S. Department of Housing & Urban Development (HUD) and the VA, just seven years ago. Over the past 3 years, CHA has grown this project by 40%, providing permanent supportive housing to homeless veterans in the Casper area. Unfortunately, the number of families who receive this service is less than 1/3 the size of the allocated resources of our neighbors in Cheyenne. This leaves Casper veterans in a difficult position, with the number of homeless veterans increasing.

Over the past 2 years, CHA has searched for a property that would provide housing for our homeless veterans, while bringing together the many service organizations needed to facilitate a "One Stop

Shop” for veteran services. The Roosevelt School is the perfect location for this much-needed project, called ‘The Landing’.

CHA plans to work with local veteran organizations, the VA, Gold Star Families and veterans to bring this collaborative effort to life. Not only will ‘The Landing’ provide permanent supportive housing, it will provide job training through the new ReFabb 4 Less store. Formerly the Habitat ReStore, this business will be managed through a collaborative team of business professionals and case managers. Veterans are the primary focus to staff the store and will receive life skills and job training enabling them to reintegrate into society, while providing much needed materials for neighborhood revitalization.

The Farmers Co-op, a partnership with the Wyoming Food for Thought Project, will also be located on the campus; giving Casper veterans a much-needed income source from their efforts in the community gardens that will eventually cover the grounds. HUD-VASH Project Based Vouchers are under application for the housing component of the property.

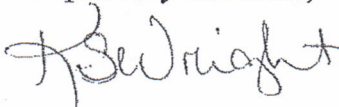
Roosevelt School, built in 1922 by the same architect who built the Natrona County High School in 1924, was built as a school and a community center. A community revitalization project, the Roosevelt School has continued to be a beacon of hope for those in need for many years.

CHA intends to collaborate with representatives from the Wyoming Business Council, CAEDA and the Federal Home Loan Bank to identify appropriate funding for the approximately \$2 million needed for the renovation, and to provide assistance with the funding applications, contingent on the closing on the purchase of the property. CHA will be working with the Historical Society and representatives from the City of Casper, to ensure that the building retains its historical significance, following the closing of the property. The resounding support from the community for this project is clearly reflected in social media, the Casper Star Tribune, Town Square Media and KCWY Channel 13.

CHA has the expertise in housing, permanent supportive housing and revitalization to handle a project of this significance, as demonstrated by the rehabilitation of the CHA offices at 145 N. Durbin, the revitalization of the Star Apartments and the remodel of the Life Steps Campus. CHA will present a PowerPoint presentation outlining preliminary floor plans, partnerships, and the service model for the project during the Council work session.

The Casper Housing Authority was created nearly 43 years ago by the Casper City Council to handle housing within our community. Please join us as we lead this State in providing housing and service to those who are most deserving of our support.

Respectfully Submitted,



Kim Summerall-Wright
Executive Director
Casper Housing Authority

December 14, 2016

MEMO TO: V.H. McDonald, City Manager

FROM Andrew B. Beamer, P.E., Public Services Director
Shad Rodgers, Streets Manager
Terry Cottenoir, Engineering Technician

SUBJECT: Sole Source Purchase of Wavetronix Vehicle Detectors
Wavetronix Procurement, Project No. 16-059

Recommendation:

That Council authorize the sole source purchase of Wavetronix vehicle detectors from Advanced Traffic Products in the amount of \$81,407.

Summary:

In accordance with the new policy for addressing sole source purchases (see attached), staff is presenting the following request.

Signal detectors are a standard piece of traffic control equipment. Detectors sense vehicles as they approach an intersection, and they use that information to influence when the lights turn red or green. Detectors let the traffic flow more smoothly. Over the years, the City of Casper has used induction loops, video detection, and radar detection for signal control. Over the last several years, the City of Casper has standardized their detection system to utilize radar, specifically those manufactured by Wavetronix. They have proven to be more reliable and technologically more sophisticated than inductive loops, and are not influenced by weather conditions that hamper video detection.

Under the terms of this procurement agreement, Advanced Traffic Products, the regional distributor for Wavetronix, will furnish sixteen (16) Wavetronix vehicle detectors and the ancillary equipment (cabling, junction boxes, interfaces, etc.) that will be installed at five intersections within Casper. The radar detectors will replace the inductive loops that are currently in use. Procurement of the detectors and ancillary equipment is to be completed by April 18, 2017. A similar sole source purchase of fifty-four (54) detectors for fourteen (14) intersections was authorized by Council in October of 2015.

Funding for this project will be from funds allocated to FY12 Traffic Signal Upgrades and funds allocated to FY17 Traffic Miscellaneous.

January 10, 2017

Memo To: Honorable Mayor and City Council Members

From: V.H. McDonald, City Manager

Subject: Sole Source Purchases to Work Sessions

Recommendation:

That Council consider amending the process for sole source purchases and begin placing these requests on work session agendas.

Summary:

The City of Casper is committed to purchasing the best equipment for the lowest possible price. This is achieved by obtaining a minimum of three quotes on items with an estimated cost of between \$1,000 and \$20,000 and accepting bids on all items over \$20,000. There are instances when it is in the best interest of the City to purchase equipment through sole source purchasing.

Many services provided by the City require specialized equipment such as the water treatment, wastewater treatment, trash collection/disposal, fire and police. The equipment needed may be modified to meet certain applications or could be sold by only one vendor either locally or regionally. In order to obtain the equipment that meets the City's needs, sole source purchases may be utilized.


On December 1, 2001, the policy for sole source purchasing was set into place for the City of Casper. This policy was designed to limit sole source purchases, while recognizing the occasional need for this practice. The policy is attached and the procedures include: the department prepares a memo with the justification of utilizing a sole source purchase, the department head and City Manager review and if they approve the request, the memo is forwarded to the City Council by email with 10 days to assess the request and respond if there are any reasons not to proceed.

In striving to be transparent, an adjustment to this policy is suggested. The sole source request would be brought to Council during a work session for their input as well as receiving the written request. This will allow Council to bring specific questions directly to the department and discuss the purchase in a public format. This change would provide as many opportunities as possible to answer Council's questions and verify that each purchase is in the City's best interest. Staff discussed this modification with Council Leadership previously and they were supportive.

A sole source request for Wavetronix Vehicle Detectors is attached as well and has been placed on the January 24th work session agenda.

January 20, 2017

MEMO TO: V.H. McDonald, City Manager

FROM: Tracey Belser, Assistant City Manager/Support Services Director 
Zulima Lopez, Assistant Support Services Director

SUBJECT: Employee Financial Planning Benefit

Summary:

The City of Casper recognizes that the downturned economy impacts our employees in many ways. The negative impact of stress, anxiety, and depression related to financial hardship often result to increased health problems and distraction at work. Although the City already provides physical and mental health benefits to help employees and their families, a component that was lacking was in financial management.

In August 2016, Human Resources offered a pilot program to City employees interested in financial management. There were 39 employees interested and only 20 slots available for the pilot program. Those 20 slots were randomly selected, from the 39 interested, to participate in the Dave Ramsey SmartDollar program. Human Resources paid the \$120 subscription fee for each participant.

SmartDollar is a step by step web based plan that is designed to provide the education, motivation, and encouragement that employees need to set, track, and reach financial goals. It includes access to plans, educational and motivational video lessons, and online budgeting tools. SmartDollar also provides the City with aggregate reporting on employee engagement and progress through the system based on participant feedback.

The pilot program has now been utilized for six (6) months, and Human Resources is very pleased with the results. Aggregate reporting shows favorable engagement and progress in nearly all measured areas. Most notable is that at the start of the program, 67% of employees reported that they were scared, confused, or indifferent about their personal financial situation while only 33% reported they were confident or secure. Currently, there are no participants that feel scared or confused, 17% feel indifferent, with the remaining 83% feeling confident or secure.

Additional successes include:

- 95% participation rate
- \$12,641 in total debt has been eliminated while \$16,115 in total savings has been added
- 100% of employees prepared for a \$1000 emergency compared to 71% in August
- 80% of employees reported debt-free confidence in two years compared to 40% in August
- 80% of employees reported life/disability insurance awareness compared to 58% in August
- 73% of employees have a written monthly budget compared to 52% in August
- 70% of employees reported retirement confidence compared to 52% in August

Due to the success of the pilot program, Human Resources plans to budget the SmartDollar program as a benefit to offer to more City employees in the next fiscal year.

January 20, 2017

TO: Honorable Mayor and Members of the Casper City Council
FROM: William C. Luben, City Attorney *WCL*
RE: Prior legislation regarding smoking in public places

Recommendation:

No recommendation is being made, as this memo and its attachments are merely for your information.

Summary:

The Casper City Council, on June 19, 2012, enacted Ordinance No. 17-12 to create a new Chapter 8.16 for the regulation of smoking in public places. A copy of Ordinance No. 17-12 is attached hereto as Exhibit "A."

Thereafter, the Casper City Council, on June 18, 2013, enacted an amendment to Ordinance No. 17-12 (being Ordinance No. 15-13, attached as Exhibit "B") to allow smoking in certain areas follows:

1. In work areas that are separated from areas open to the general public by walls, doors, and/or windows that would prevent migration of tobacco smoke from the work areas to the areas open to the general public.
2. In health care facilities in a separate room or area separated from areas open to the general public and/or other residents or patients by walls, doors, and/or windows that would prevent migration of tobacco smoke from the smoking area to areas open to the general public, and/or non-smoking residents or patients.
3. In taverns, lounges, or bars; provided, however, that smoking would otherwise still be prohibited in these establishments that are connected to a restaurant which is not separated from the dispensing room of the tavern, lounge, or bar by walls, doors, and/or windows that would prevent migration of tobacco smoke from the dispensing room to the restaurant area.
4. In private clubs, except when holding events open to the general public.

The amending Ordinance (No. 15-13, Exhibit "B") was, on November 3, 2015, submitted to a special election for its approval or rejection by the voters following a successful referendum petition drive. As a result of this election, Ordinance No. 15-13 was rejected by the voters.

Due to the rejection of the amending Ordinance (No. 15-13), the original ordinance (Ordinance No. 17-12) was thereby reinstated in its original form as the controlling ordinance for smoking in public places within the City of Casper.

ORDINANCE NO. 17-12

AN ORDINANCE REPEALING IN ITS ENTIRETY, CHAPTER 8.16, OF THE CASPER MUNICIPAL CODE, SMOKING IN PUBLIC PLACES, AND CREATING A NEW CHAPTER 8.16, SMOKING IN PUBLIC PLACES, OF TITLE 8, HEALTH AND SAFETY, OF THE CASPER MUNICIPAL CODE.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF CASPER, WYOMING:

Section 1:

That Chapter 8.16, Smoking, of Title 8, Health and Safety, of the Casper Municipal Code is hereby repealed in its entirety.

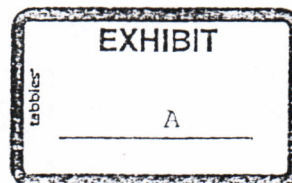
Section 2:

That Chapter 8.16, Smoking in Public Places, of Title 8, Health and Safety, of the Casper is hereby re-created as follows:

Chapter 8.16
SMOKING IN PUBLIC PLACES

8.16.010 Findings.

- A. The governing body of the City of Casper, Wyoming, hereby finds that:
1. Numerous peer reviewed studies have found that tobacco smoke is a major contributor to indoor air pollution and that breathing secondhand smoke is a cause of disease in healthy nonsmokers, including heart disease, stroke, respiratory disease, and lung cancer. At special risk are children, elderly people, individuals with cardiovascular disease, and individuals with impaired respiratory function, including asthmatics and those with obstructive airway disease.
 2. Health hazards induced by breathing secondhand smoke include lung cancer, heart disease, respiratory infection, and decreased respiratory function, including broncho-constriction and broncho-spasm.
 3. Nonsmokers who are exposed to secondhand smoke at home or work increase their heart disease risk by twenty-five (25) to thirty (30) percent and their lung cancer risk by twenty (20) to thirty (30) percent.



B. Accordingly, the Governing Body finds and declares that the purposes of the ordinance codified in this chapter are:

1. To protect the public health, safety, and welfare by prohibiting smoking in public places and places of employment as hereinafter set forth; and,
2. To guarantee the right of nonsmokers to breathe smoke-free air in the places delineated herein, and to recognize that the need to breathe smoke-free air shall have priority over the desire to smoke.

8.16.020 Definitions.

As used in this chapter, the following terms shall have the following meanings, unless the context clearly indicates that a different meaning is intended:

“Business” means any legal entity including, but not limited to, sole proprietorship, partnership, joint venture, corporation or other business entity whether formed for profit-making or non-profit purposes, including retail or wholesale establishments where goods or services are sold, as well as professional corporations and other entities where legal, medical, dental, engineering, architectural or other professional or non-professional services are delivered.

“Convention Center or Facility” means an enclosed area that is designed to hold a convention, trade show, meeting, or seminar where individuals and groups gather to promote and share common interests.

“Employee” means any person who is employed by an employer in consideration for direct or indirect monetary wages or profit, and a person who volunteers his or her services for a non-profit entity.

“Employer” means a person, business, partnership, association, corporation, trust, non-profit entity, or a municipal corporation that employs the services of one or more individual persons.

“Enclosed Area” means all space between a floor and ceiling or roof that is enclosed on at least three (3) sides by solid walls or windows which extend from the floor to the ceiling or roof, exclusive of doorways.

“Fire Chief” means the Chief of the Casper Fire-EMS Department.

“Fire Department” means the City of Casper Fire-EMS Department.

“Health Care Facility” means an office or institution providing care or treatment of diseases; whether physical, mental, or emotional, or other medical, physiological, or psychological conditions including, but not limited to, hospitals, rehabilitation hospitals or other clinics, including weight control clinics, nursing homes, homes for the aging or chronically ill, laboratories, and offices of surgeons, chiropractors, physical therapists, physicians, dentists, and all specialists with these professions. This definition shall include all waiting rooms, hallways, private rooms, semi-private rooms, and wards with health care facilities.

“Outdoor Patio” means an outdoor area, open to the air at all times, that is either:

1. Enclosed by a roof or other overhead covering and not more than two walls or other side coverings; or
2. Has no roof or other overhead covering at all regardless of the number of walls or other side coverings.

“Performance Hall” means any area or facility that is primarily used for the exhibition of any motion picture, stage, drama, lecture, musical recital or other similar performances including, but not limited to, concert halls and theaters.

“Place of Employment” means an area under the control of an employer which is intended for occupancy by employees during the course of employment including, but not limited to, work areas, restrooms, conference rooms, meeting rooms, classrooms, waiting areas, offices, stairways, hallways, and employee cafeterias and lounges. A private residence is not a “place of employment” unless it is used as a licensed child care, licensed adult day care, health care or pre-school facility, or any other aforementioned business.

“Private Club” means those organizations or entities defined as a “club” in Wyoming Statutes § 12-1-101(a)(iii), which are not open to the public, and/or a business, organization, or entity in which a membership or the payment of dues or admission fees are required for participation in the activities thereof.

“Public Place” means an enclosed area to which the public is invited or in which the public is permitted including, but not limited to, banks, and other financial institutions, publicly funded or owned buildings, school and college buildings, public conveyances, recreational facilities, lounges, taverns and bars, private, educational facilities, health care facilities, laundromats, public transportation facilities, reception areas, restaurants, retail or wholesale food production and marketing establishments including grocery stores, supermarket and stores where food items are sold for on-premises or off-premises consumption, service establishments, retail or wholesale stores, shopping malls, sports arenas, theaters, and waiting rooms. A private residence is not a “public place” unless it is used as a licensed child care, licensed adult day care, health care or pre-school facility.

“Public Transportation” means, but is not limited to, any enclosed mode of public transportation, including a train, passenger bus, school bus or other vehicle used to transport pupils, and taxi; or a vehicle that is owned by, or operated by a business and is open to the public, including tour vehicles, passenger buses or vans regularly used to transport customers. Notwithstanding the foregoing, a private vehicle not open to the public or not used for the transportation of the public during the times of use, including a private passenger vehicle, a private charter or rental of a limousine, bus or van, shall not be considered public transportation.

“Restaurant” means an eating establishment including, but not limited to, coffee shops, cafeterias, and public and private school cafeterias, which gives or offers for sale food to the public, guests, or employees, as well as kitchens and catering facilities in which food is prepared on the premises and served elsewhere. The term “restaurant” shall include a bar area within the restaurant.

“Retail or Wholesale Stores” mean establishments engaged in the sale of goods or merchandise to the general public for personal or household consumption and rendering services incidental to the sale of such goods. A retail or wholesale sales establishment is usually a place of business and is engaged in activity to attract the general public to make purchases.

“Service Establishments” means establishments in which professional or non-professional services are rendered to a person whether or not a sale of goods or merchandise takes place. Examples would include, but not be limited to establishments rendering plumbing, electrical, mechanical, medical, legal, architectural or other such services.

“Shopping Mall” means an enclosed public walkway or hall area that serves to connect retail sale or professional service establishments.

“Smoke” or “Smoking” means the inhaling, exhaling, burning or carrying of any lighted tobacco product, weed, plant, nicotine, or other combustible product in a smoking instrument or the placement of smoking instruments containing a lighted tobacco product, weed, plant, nicotine, or other combustible product in an ashtray or other receptacle and allowing smoke or vapor to diffuse into the air. This definition does not include the burning of incense.

“Tobacco Shop” means a business that is dedicated to or predominantly for the sale of tobacco products and accessories for such products, in which the sale of other products or services is incidental.

“Smoking Instrument” means any cigar, cigarette, or a pipe, hookah, water pipe or other device used for the smoking of tobacco.

“Sports Arena” means sports pavilions, stadiums, gymnasiums, health spas, swimming pools,

roller and ice rinks, bowling alleys, the Casper Events Center, and other similar places where members of the general public assemble to engage in physical exercise, participate in athletic competition, or witness sports or other events.

“Tavern, Lounge or Bar” means any establishment open to the public whose primary source of revenue is from the sale of alcoholic beverages for consumption by guests on the premises and in which the serving of food is only incidental to the consumption of such beverages, including but not limited to, taverns, nightclubs, cocktail lounges, and cabarets.

“City-Owned Youth Athletic Facilities” includes, but is not limited to, facilities where youth soccer, baseball, skateboarding and any other youth activities take place, whether the facility is enclosed or not.

“Youth” means any person who has not attained 18 years of age.

8.16.030 Application of chapter to city-owned facilities and vehicles.

All enclosed areas, including buildings and vehicles owned, leased or operated by the City of Casper, shall be subject to the provisions of this chapter.

8.16.040 Prohibition of smoking in public places.

A. Smoking shall be prohibited in all enclosed areas of public places within the City of Casper including, but not limited to, the enclosed areas of the following places:

1. Galleries, libraries and museums;
2. Areas available to and customarily used by the general public in businesses and for-profit or non-profit entities patronized by the public including, but not limited to, professional offices, banks, laundromats, hotels and motels;
3. Bingo and/or pull tab gaming premises;
4. Convention centers or facilities;
5. Elevators;
6. Taverns, lounges or bars;
7. Health care facilities;
8. Licensed child care, adult day care and pre-school facilities;

9. Lobbies, hallways and other common areas in apartment buildings, condominiums, trailer parks, retirement facilities, nursing homes, and other multiple-unit residential facilities;
 10. Performance halls;
 11. Election polling places;
 12. Restaurants;
 13. Restrooms, lobbies, reception areas, hallways, and other common-use areas;
 14. Retail or wholesale stores;
 15. Rooms, chambers, places of meeting or public assembly, including school buildings, under the control of an agency, board, commission, committee or governing body of the City of Casper, to the extent the place is subject to the jurisdiction of the City of Casper;
 16. Service establishments;
 17. Shopping malls;
 18. Sports arenas and convention halls, including bowling facilities;
 19. Public transportation vehicles;
 20. Publicly funded or owned buildings;
 21. All City of Casper buildings and facilities, and vehicles leased, owned, or operated by the City; and,
 22. Schools and college buildings.
 23. Private clubs.
- B. Smoking shall be prohibited in or on all City-owned youth athletic facilities.

8.16.050 Prohibition of smoking in places of employment.

- A. Smoking shall be prohibited in all enclosed areas within places of employment, including, but not limited to, work areas, restrooms, conference rooms, meeting rooms, classrooms, waiting areas, offices, stairways, hallways, and employee cafeterias and lounges.
- B. All employers subject to this chapter shall communicate the provisions of this Chapter to all existing employees within thirty (30) days following the effective date of the ordinance codified in this chapter and to all prospective employees on their application for employment.

8.16.060 Distance to be observed from all entryways where smoking is prohibited.

In order to prevent secondhand smoke from entering a public place or place of employment where smoking is prohibited, every person who is smoking shall smoke a distance of at least ten (10) feet from all public entranceways, passageways, operable windows or ventilation systems of any enclosed area where smoking is prohibited.

8.16.070 Declaration of establishment as nonsmoking.

Notwithstanding any other provision of this chapter, an owner, operator, manager, or other person in control of an establishment, facility or outdoor area may declare that entire establishment, facility or outdoor area as a nonsmoking place. Smoking shall be prohibited in any place in which a sign conforming to the requirements of Section 8.16.100 of this chapter is posted, and such place shall be subject to the provisions of this Chapter.

8.16.080 Where smoking is not regulated.

- A. Notwithstanding any other provision of this chapter to the contrary, the following areas shall be exempt from the provisions of Sections 8.16.040 and 8.16.050 of this chapter:
 - 1. Private residences, except when used as a licensed child care, licensed adult day care, pre-school or health care facilities;
 - 2. Hotel and motel rooms that are rented to guests and are designated as smoking rooms;
 - 3. Outdoor places of employment, except those places covered by the provisions of Section 8.16.060 of this chapter;

4. Private offices, provided that the private office is not open to public, the public is not invited, and the office is not intended for occupancy by employees during the course of their employment;
5. Outside Patios. Provided however, the opening of any sliding or folding windows or doors or other windows or doors from any part of the border to an outdoor patio shall be closed to prevent the migration of smoke into the enclosed area. If sliding or folding windows or doors or other windows or doors do not prevent the migration of smoke into the enclosed area, the outdoor patio shall be considered an extension of the enclosed area and subject to the prohibitions of this chapter;
6. Private or business vehicles, except those used for public transportation or owned, leased, or operated by the City of Casper which shall be subject to the provisions of this chapter;
7. The outside areas of public and private golf courses;
8. The enclosed area of a Tobacco Shop. Provided however, no one under the age of majority may enter or be employed in a tobacco shop; and,

8.16.090 Smoking prohibited – Other restrictions applicable.

Smoking shall not be permitted, and smoking areas shall not be designated, in those areas where smoking is prohibited by the fire chief, state statute, ordinances or regulations of the City or other applicable laws. Nothing in this chapter shall be interpreted so as to permit smoking where it is otherwise restricted by law.

8.16.100 Posting of signs.

“No Smoking” signs or the international “No Smoking” symbol (consisting of a pictorial representation of a burning cigarette enclosed in a red circle with a red bar across it) shall be clearly and conspicuously posted in every public place and place of employment where smoking is prohibited by this chapter, by the owner, operator, manager or other person in control of that place.

8.16.110 Violation – penalty, and enforcement.

- A. Violation of this chapter is unlawful, and a person who violates the provisions of this chapter is guilty of a misdemeanor, punishable pursuant to the penalty provisions of Chapter 1.28 of the Casper Municipal Code.

- B. A person who owns, manages, operates or otherwise controls a public place or place of employment and who knowingly fails to comply with the provisions of this chapter after receiving oral or written notice from the City shall be guilty of a misdemeanor as set forth in paragraph A of this section.
- C. Each separate violation of this chapter shall be considered a separate and distinct violation.
- D. Any Casper Police Department law enforcement officer shall be authorized to enforce the provisions of this chapter.
- E. If a Casper police officer has probable cause to believe that a violation of this chapter has been committed by a person, he/she may issue the person a citation pursuant to Section 7-2-103 of the Wyoming Statutes.
- F. Failure of the owner, manager, operator or employee of a business or establishment to orally inform a person who smokes in an area where smoking is prohibited by the provisions of this chapter shall not constitute a defense for a violation of this chapter.

8.16.120 Other applicable laws.

This chapter shall not be interpreted or construed to permit smoking where it is otherwise restricted.

Section 3:

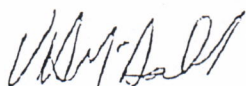
The effective date of this ordinance shall be September 1, 2012, in the event a referendum petition contesting this ordinance is found not to be valid by the City Clerk; or the effective date of this ordinance shall be December 1, 2012, in the event a referendum petition contesting this ordinance is found to be valid by the City Clerk.

PASSED on 1st reading the 15th day of May, 2012.

PASSED on 2nd reading the 5th day of June, 2012.

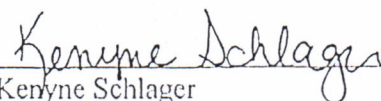
PASSED, APPROVED, AND ADOPTED on 3rd and final reading the 19th day of June, 2012.

ATTEST:



 V. H. McDonald
 City Clerk

CITY OF CASPER, WYOMING
 A Municipal Corporation



 Kenyne Schlager
 Mayor

ORDINANCE NO. 15-13

AN ORDINANCE AMENDING CERTAIN SECTIONS OF
CHAPTER 8.16 OF THE CASPER MUNICIPAL CODE,
PERTAINING TO SMOKING IN PUBLIC PLACES.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF
THE CITY OF CASPER, WYOMING:

Section 1:

That Section 8.16.020 of the Casper Municipal Code is hereby amended to add a definition
“Dispensing Room,” to read as follows:

“Dispensing Room” means the identified area for the sale of alcohol as specified in the
most recent application for, or the renewal of a liquor license with the city by the licensee
thereof.

Section 2:

That Section 8.16.020 of the Casper Municipal Code is hereby amended to amend the definition
of “Enclosed Area,” to read as follows:

“Enclosed Area” means all space between a floor and ceiling or roof that is enclosed on
all sides by solid walls or windows which extend from the floor to the ceiling or roof,
exclusive of doorways.

Section 3:

That Section 8.16.020 of the Casper Municipal Code is hereby amended to amend the definition
of “Place of Employment,” to read as follows:

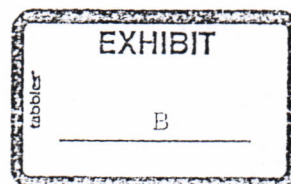
“Place of Employment” means an area under the control of an employer which is
intended for occupancy by employees during the course of employment including, but
not limited to, work areas, restrooms, conference rooms, meeting rooms, classrooms,
waiting areas, offices, stairways, hallways, and employee cafeterias and lounges. A
private residence is not a “place of employment” unless it is used as a licensed child care,
licensed adult day care, health care or pre-school facility, or for any other business.

Section 4:

That Section 8.16.020 of the Casper Municipal Code is hereby amended to add an “s” to the
definition of “Public Place.”

Section 5:

That Section 8.16.020 of the Casper Municipal Code is hereby amended to change the word
“taxi” in the definition of “Public Transportation,” to read “taxicabs.”



Section 6:

That Section 8.16.020 of the Casper Municipal Code is hereby amended to amend the definition of "Restaurant," to read as follows:

"Restaurant/dining area" means an eating establishment, including, but not limited to, coffee shops, cafeterias, and public and private school cafeterias, in which food is given or offered for sale to the public, guests, or employees, as well as kitchens and catering facilities in which food is prepared on the premises and served elsewhere. The term "restaurant" shall not include a restaurant or dining area located within the dispensing room of taverns, bars, or lounges.

Section 7:

That Section 8.16.020 of the Casper Municipal Code is hereby amended to delete the "s" from the definition of "Service Establishments."

Section 8:

That Section 8.16.020 of the Casper Municipal Code is hereby amended to amend the definition of "Tavern, Lounge or Bar," to read as follows:

"Taverns, Lounges or Bars" means any establishment or area thereof open to the public whose primary source of revenue is from the sale of alcoholic beverages for consumption by guests where persons under the age of twenty-one (21) years of age are not permitted to enter by law.

Section 9:

That Section 8.16.040(A)(6) and (7) of the Casper Municipal Code are hereby repealed.

Section 10:

That Section 8.16.040(A)(12) of the Casper Municipal Code is hereby amended to read as follows:

Restaurants, and restaurants holding a bar grill liquor license;

Section 11:

That Section 8.16.040(A)(16) of the Casper Municipal Code is hereby amended to read as follows:

The public areas of service establishments or their work areas;

Section 12:

That Section 8.16.040(A)(23) of the Casper Municipal Code shall be amended to read as follows:

Private clubs when holding events open to the general public.

Section 12:

That Section 8.16.050 of the Casper Municipal Code shall be amended to read as follows:

- 8.16.050 Prohibition of smoking in places of employment, service establishments, and health care facilities.
- A. Smoking shall be prohibited in all enclosed areas within places of employment or service establishments, with the exception that smoking shall be permitted in work areas that are separated from areas open to the general public by walls, doors, and/or windows that prevent migration of tobacco smoke from the work areas to the areas open to the general public.
 - B. Smoking shall be prohibited in health care facilities with the exception that smoking shall be permitted in any such facility in a separate room or area separated from areas open to the general public and/or other residents or patients by walls, doors, and/or windows that prevent migration of tobacco smoke from the smoking area to the areas open to the general public, and /or non-smoking residents or patients.
 - C. All employers subject to this chapter shall communicate the provisions of this Chapter to all existing employees within thirty (30) days following the effective date of the ordinance codified in this chapter and to all prospective employees on their application for employment.

Section 13:

Section 8.16.080(A)(4) of the Casper Municipal Code is hereby amended to read as follows:

- 4. Private offices, provided that the private office is not open to the public and the public is not invited to enter.

Section 14:

Sections 8.16.080(A)(9) and 9.16.080(A)(10) of the Casper Municipal Code are hereby created to read as follows:

- 9. Taverns, lounges, or bars; provided however, smoking shall be prohibited in taverns, lounges, or bars that are connected to a restaurant which is not separated from the dispensing room of the tavern, lounge, or bar by walls, doors, and/or windows that prevent migration of tobacco smoke from the dispensing room to the restaurant area.
- 10. Private clubs, except when holding events open to the general public.

Section 15:

Section 8.16.100 of the Casper Municipal Code is hereby amended to read as follows:

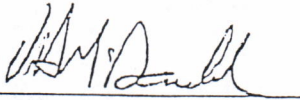
Areas where smoking is permitted under this chapter shall be clearly and conspicuously posted with a sign stating "smoking permitted in this area, enter at your own risk" by the owner, operator, manager or other person in control of that place.

PASSED on 1st reading the 16th day of April, 2013.

PASSED on 2nd reading the 21st day of May, 2013.

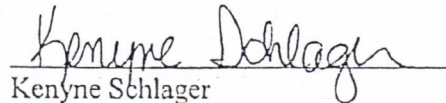
PASSED, APPROVED, AND ADOPTED on 3rd and final reading the 18th day of June, 2013.

ATTEST:



V. H. McDonald
City Clerk

CITY OF CASPER, WYOMING
A Municipal Corporation



Kenyne Schlager
Mayor

City of Casper, Wyoming
Summary Financial Reports



For the Quarter
Ending

December 31, 2016

NAVIGATING THE BUDGET DOCUMENT

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

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

Compilation Report

The accompanying financial statements of the City of Casper as of December 31, 2016 have been prepared by the Finance Division of the City of Casper.

The financial statements are produced directly from the city central financial system and are the representation of the management of the individual funds, departments or cost centers. The statements are not audited or reviewed and, accordingly, no opinion or any other form of assurance is expressed. The reports are intended to be restricted for management use only.

Please note that the reports are prepared in accordance with management's desire as to form and are intended to be for management purposes only, and the information is presented on a budget basis consistent with the City's adopted budgets. As such, the reports omit disclosures normally presented in financial reports prepared on a financial basis and fully compliant with generally accepted accounting principals (GAAP).

Recently, we have made some additions to the presentation. First, we have included statements totaling operating results, capital/non-operating results and a combined operating and capital/non-operating statement listing all City funds. Second, graphs highlighting monthly progress of revenue and expense recognition versus the planned amounts have been added throughout the presentation. The graphs are numeric and a common size based on the percentage of the budgeted revenues or expenses incurred to date.

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City of Casper, Wyoming
Statement of Revenues by Fund
All Funds - Combined Operating and Capital Revenues
(Budget Basis Below For Management Use Only)
For the Year Ended December 31, 2016

Funds	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
General Fund	\$ 44,390,072	\$ -	\$ 44,390,072	\$ 22,400,282	50%
Capital Projects Fund	28,998,439	-	28,998,439	8,218,906	28%
Capital Equipment Fund	1,502,014	-	1,502,014	769,394	51%
One Cent #13 Fund	1,000	-	1,000	7,064	706%
One Cent #14 Fund	17,000	-	17,000	38,694	228%
One Cent #15 Fund	12,010,000	-	12,010,000	6,699,954	56%
Opportunities Fund	18,377	-	18,377	16,516	90%
Water Fund	15,855,915	-	15,855,915	8,355,271	53%
Sewer Fund	5,469,516	-	5,469,516	2,681,146	49%
Wastewater Fund	8,365,474	-	8,365,474	2,644,281	32%
Water Treatment Plant Fund	2,987,024	-	2,987,024	1,601,154	54%
Refuse Collection Fund	6,319,759	-	6,319,759	3,093,779	49%
Balefill Fund	8,761,890	-	8,761,890	4,219,297	48%
Aquatics Fund	1,079,679	-	1,079,679	539,609	50%
Golf Course Fund	886,286	-	886,286	306,404	35%
Ice Arena Fund	539,700	-	539,700	275,880	51%
Hogadon Fund	829,808	-	829,808	451,226	54%
Casper Events Center Fund	3,015,180	120,045	3,135,225	732,465	23%
Casper Recreation Center Fund	1,160,110	-	1,160,110	462,794	40%
Parking Lots Fund	16,212	-	16,212	5,863	36%
Weed & Pest Control Fund	529,424	-	529,424	399,314	75%
Transit Services Fund	2,675,938	-	2,675,938	1,101,591	41%
CDBG Fund	309,785	-	309,785	145,145	47%
Police Grants Fund	148,279	-	148,279	115,869	78%
Special Fire Assistance Fund	180,000	-	180,000	-	-
Redevelopment Loan Fund	73,567	-	73,567	53,676	73%
Revolving Land Fund	1,190,884	-	1,190,884	773,083	65%
Metropolitan Planning Organization Fund	946,452	-	946,452	381,696	40%
Special Reserves Fund	486,632	-	486,632	199,003	41%
Debt Service Fund - Local Assessment Districts	40,169	-	40,169	4,983	12%
Fleet Maintenance Fund	2,456,306	-	2,456,306	1,142,946	47%
City Campus Fund	285,220	-	285,220	144,203	51%
Information Technology Fund	1,434,933	-	1,434,933	706,675	49%
Buildings & Structures Fund	818,501	-	818,501	408,882	50%
Variable Services Fund	784,911	-	784,911	69,701	9%
Property Liability Insurance Fund	2,589,726	-	2,589,726	2,250,912	87%
Perpetual Care Fund	2,410,335	-	2,410,335	1,210,677	50%
Metro Animal Services Fund	1,124,026	-	1,124,026	581,207	52%
Public Safety Communication Center Fund	2,488,033	-	2,488,033	1,176,947	47%
Health Insurance Fund	7,759,554	-	7,759,554	3,423,843	44%
Total	\$ 170,956,130	\$ 120,045	\$ 171,076,175	\$ 77,810,331	45%

City of Casper, Wyoming
Statement of Expenditures by Fund
All Funds - Combined Operating and Capital Expenditures
(Budget Basis - For Management Use Only)
For the Year Ended December 31, 2016

Funds	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Current Year Budget	Current Year To Date	Current Year % of Budget
General Fund	\$ 45,416,834	\$ 120,045	\$ 45,536,879	\$ 22,420,099	49%
Capital Projects Fund	34,994,427	-	34,994,427	25,129,692	72%
Capital Equipment Fund	1,964,276	-	1,964,276	383,662	20%
One Cent #13 Fund	1,305,765	-	1,305,765	258,738	20%
One Cent #14 Fund	14,427,154	-	14,427,154	3,485,804	24%
One Cent #15 Fund	18,745,879	-	18,745,879	6,945,275	37%
Opportunities Fund	4,811	-	4,811	2,499	52%
Water Fund	26,175,525	-	26,175,525	10,207,245	39%
Sewer Fund	7,779,136	-	7,779,136	3,163,537	41%
Wastewater Fund	9,171,470	-	9,171,470	4,143,468	45%
Water Treatment Plant Fund	2,987,024	-	2,987,024	1,601,154	54%
Refuse Collection Fund	9,613,420	-	9,613,420	3,471,147	36%
Balefill Fund	19,102,963	-	19,102,963	12,007,787	63%
Aquatics Fund	1,079,679	-	1,079,679	594,185	55%
Golf Course Fund	736,751	-	736,751	343,939	47%
Ice Arena Fund	539,700	-	539,700	258,739	48%
Hogadon Fund	832,205	-	832,205	354,851	43%
Casper Events Center Fund	3,015,180	120,045	3,135,225	1,390,930	44%
Casper Recreation Center Fund	1,160,110	-	1,160,110	536,300	46%
Parking Lots Fund	19,181	-	19,181	11,242	59%
Weed & Pest Control Fund	625,901	-	625,901	285,093	46%
Transit Services Fund	2,675,938	-	2,675,938	1,402,733	52%
CDBG Fund	309,785	-	309,785	144,908	47%
Police Grants Fund	148,279	-	148,279	153,892	104%
Special Fire Assistance Fund	180,000	-	180,000	-	-
Redevelopment Loan Fund	67,119	-	67,119	53,222	79%
Revolving Land Fund	495,216	-	495,216	1,521,103	307%
Metropolitan Planning Organization Fund	1,136,198	-	1,136,198	401,196	35%
Special Reserves	1,439,963	-	1,439,963	721,701	50%
Debt Service Fund - Local Assessment Districts	1,092	-	1,092	631	58%
Fleet Maintenance Fund	3,002,621	-	3,002,621	1,642,078	55%
City Campus Fund	285,220	-	285,220	136,452	48%
Information Technology Fund	1,434,933	-	1,434,933	724,937	51%
Buildings & Structures Fund	822,925	-	822,925	410,224	50%
Variable Services Fund	784,911	-	784,911	69,701	9%
Property Liability Insurance Fund	2,524,569	-	2,524,569	1,721,381	68%
Perpetual Care Fund	2,603,609	-	2,603,609	1,175,899	45%
Metro Animal Services Fund	1,280,669	-	1,280,669	616,782	48%
Public Safety Communication Center Fund	2,581,702	-	2,581,702	1,347,028	52%
Health Insurance Fund	7,999,365	-	7,999,365	4,457,085	56%
Total	\$ 229,471,504	\$ 240,090	\$ 229,711,594	\$ 113,696,340	49%

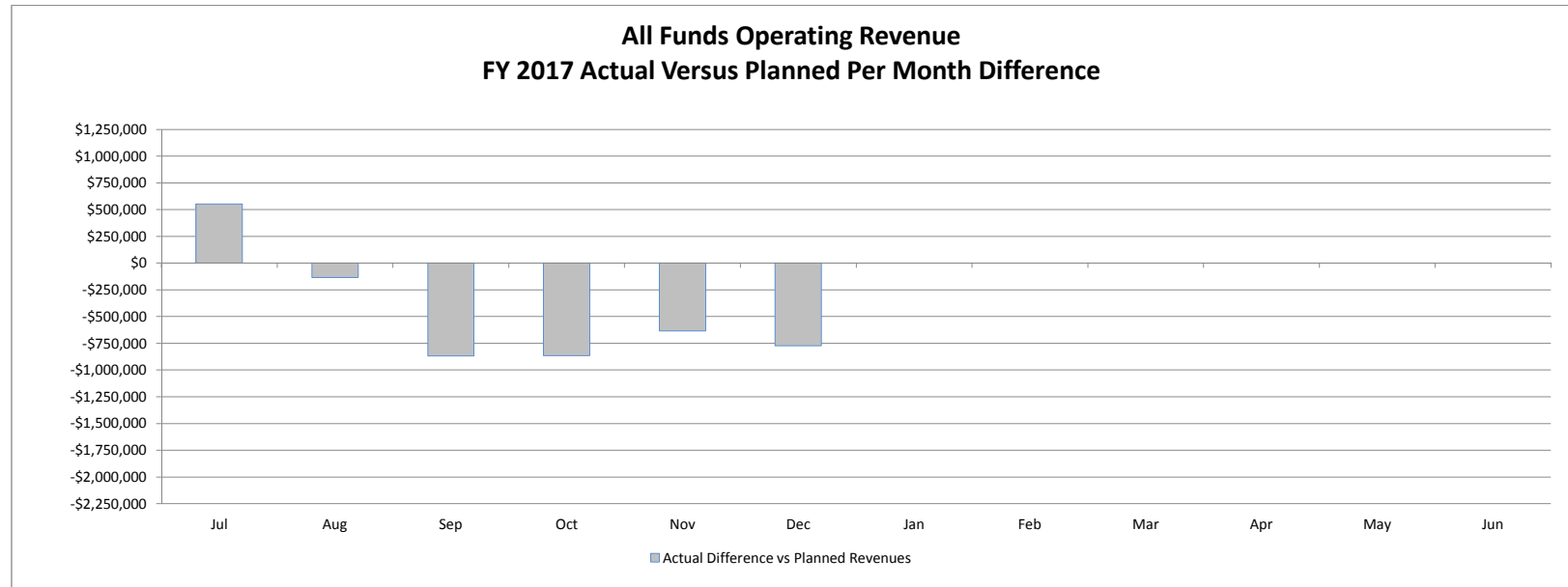
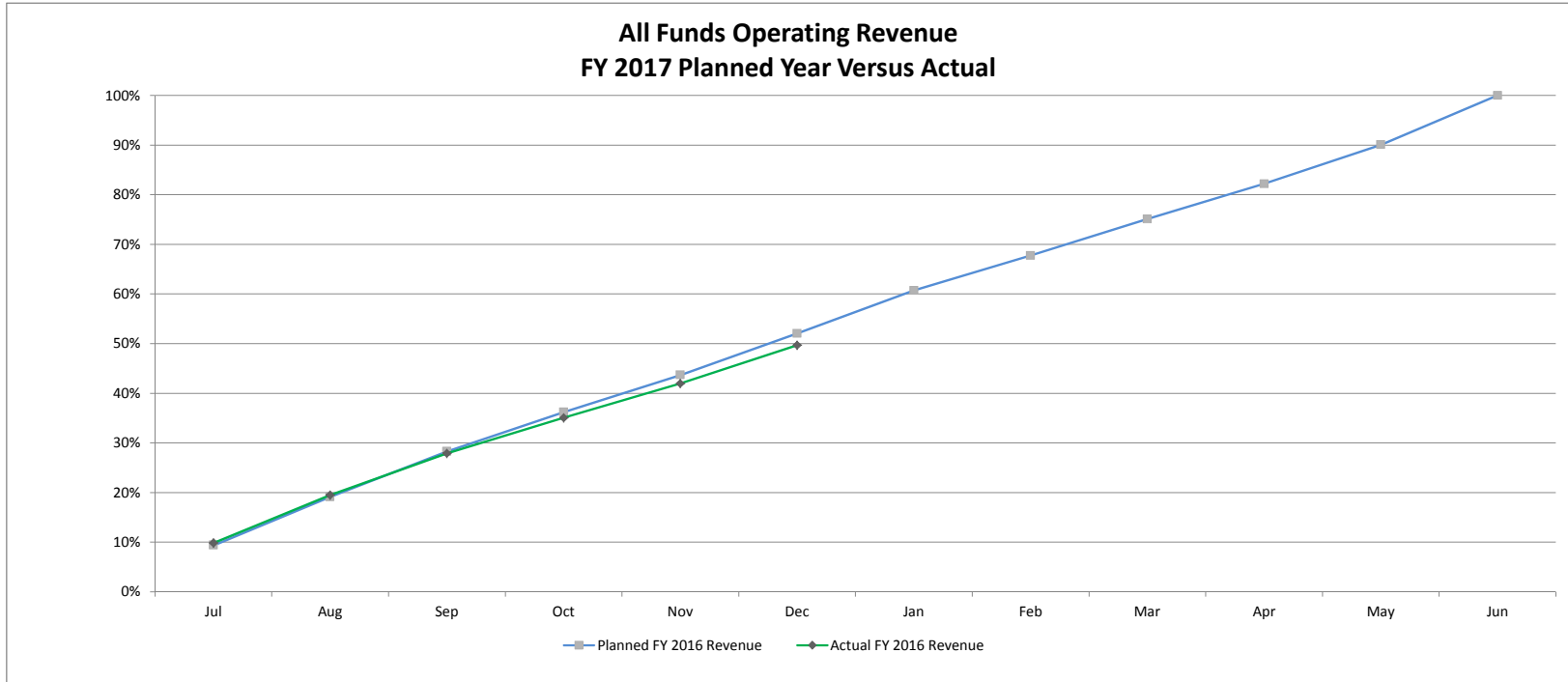
City of Casper, Wyoming
Statement of Revenues by Fund
All Funds - Operating Revenues
(Budget Basis Below For Management Use Only)
For the Year Ended December 31, 2016

Funds	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
General Fund	\$ 44,390,072	\$ -	\$ 44,390,072	\$ 22,400,282	\$ 22,697,363	-1.3%	50%
Water Fund	14,443,423	-	14,443,423	8,065,174	9,054,780	-10.9%	56%
Sewer Fund	5,351,910	-	5,351,910	2,635,459	2,616,152	0.7%	49%
Wastewater Fund	5,565,918	-	5,565,918	2,517,550	2,805,010	-10.2%	45%
Water Treatment Plant Fund	2,987,024	-	2,987,024	1,601,154	1,464,252	9.3%	54%
Refuse Collection Fund	6,266,930	-	6,266,930	3,066,426	3,125,197	-1.9%	49%
Balefill Fund	6,470,040	-	6,470,040	3,220,518	3,315,469	-2.9%	50%
Aquatics Fund	1,079,679	-	1,079,679	539,609	500,961	7.7%	50%
Golf Course Fund	886,286	-	886,286	306,404	365,727	-16.2%	35%
Ice Arena Fund	539,700	-	539,700	275,881	260,058	6.1%	51%
Hogadon Fund	829,808	-	829,808	451,226	449,064	0.5%	54%
Casper Events Center Fund	2,897,694	120,045	3,017,739	681,733	1,261,545	-46.0%	23%
Casper Recreation Center Fund	1,160,110	-	1,160,110	462,794	469,844	-1.5%	40%
Parking Lots Fund	10,900	-	10,900	3,468	5,297	-34.5%	32%
Weed & Pest Control Fund	510,336	-	510,336	389,846	152,918	154.9%	76%
Fleet Maintenance Fund	2,456,306	-	2,456,306	1,142,946	1,234,787	-7.4%	47%
City Campus Fund	285,220	-	285,220	144,203	142,610	1.1%	51%
Information Technology Fund	1,434,933	-	1,434,933	706,675	705,458	0.2%	49%
Buildings & Structures Fund	818,501	-	818,501	408,882	409,251	-0.1%	50%
Variable Services Fund	784,911	-	784,911	69,701	392,456	-82.2%	9%
Property Liability Insurance Fund	2,420,605	-	2,420,605	1,914,436	1,922,968	-0.4%	79%
Perpetual Care Fund	2,410,335	-	2,410,335	1,210,677	1,181,348	2.5%	50%
Metro Animal Services Fund	1,116,502	-	1,116,502	578,769	553,065	4.6%	52%
Public Safety Communication Center Fund	2,488,033	-	2,488,033	1,176,947	1,184,111	-0.6%	47%
Health Insurance Fund	7,759,554	-	7,759,554	3,423,843	3,845,722	-11.0%	44%
Total	\$ 115,364,730	\$ 120,045	\$ 115,484,775	\$ 57,394,603	\$ 60,115,412	-4.5%	50%

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Expenditures by Fund
All Funds - Operating Expenditures
 (Budget Basis - For Management Use Only)
 For the Year Ended December 31, 2016

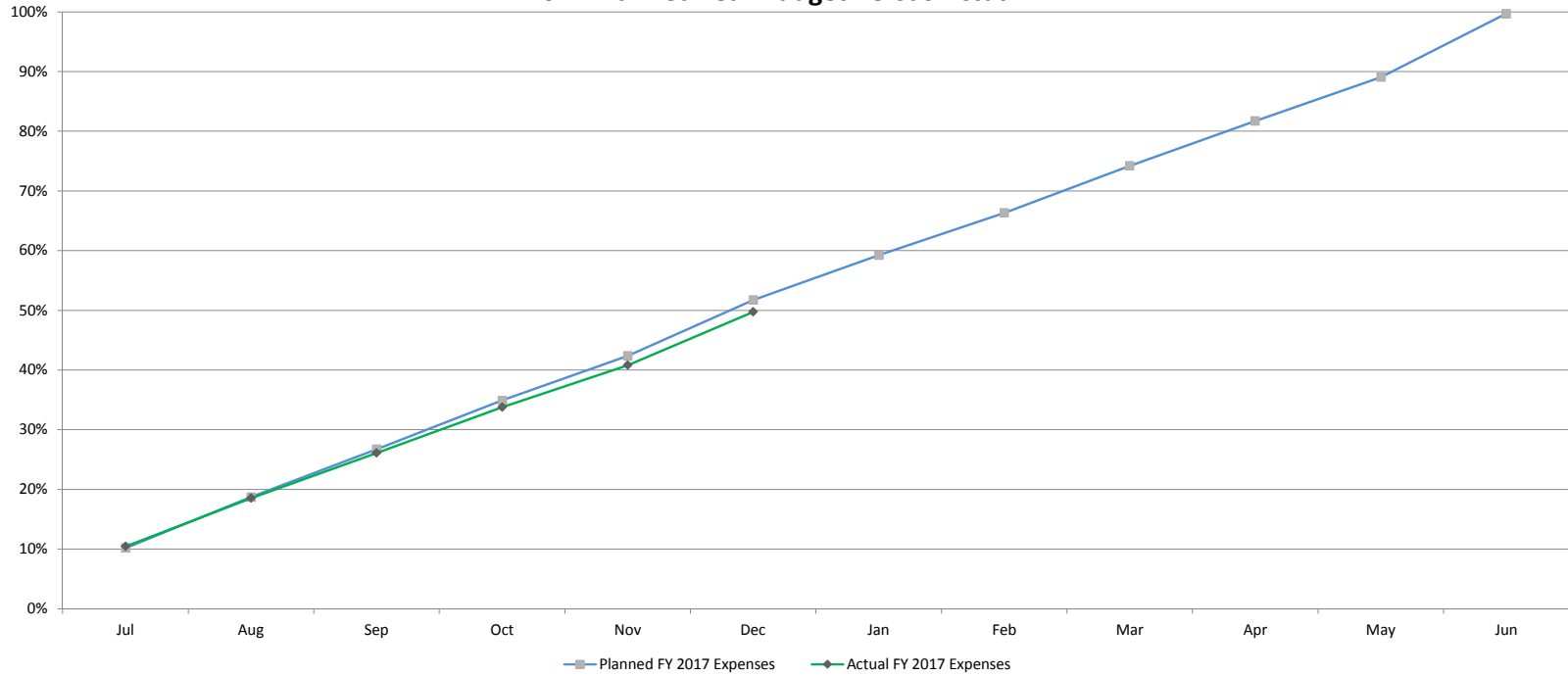
Funds	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Current Year Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
General Fund	\$ 43,533,093	\$ 117,245	\$ 43,650,338	\$ 21,362,662	\$ 22,532,346	5.2%	49%
Water Fund	11,338,899	-	11,338,899	6,069,347	6,117,731	0.8%	54%
Sewer Fund	5,488,430	-	5,488,430	2,501,715	2,869,242	12.8%	46%
Wastewater Fund	3,490,015	-	3,490,015	1,627,482	1,688,484	3.6%	47%
Water Treatment Plant Fund	2,987,024	-	2,987,024	1,601,154	1,509,717	-6.1%	54%
Refuse Collection Fund	5,590,860	-	5,590,860	2,723,217	2,816,326	3.3%	49%
Balefill Fund	5,038,359	-	5,038,359	2,281,855	2,651,933	14.0%	45%
Aquatics Fund	1,077,179	-	1,077,179	593,265	570,494	-4.0%	55%
Golf Course Fund	731,751	-	731,751	340,005	418,132	18.7%	46%
Ice Arena Fund	537,200	-	537,200	257,819	265,451	2.9%	48%
Hogadon Fund	824,805	-	824,805	349,179	382,969	8.8%	42%
Casper Events Center Fund	2,997,580	120,045	3,117,625	1,390,930	1,516,677	8.3%	45%
Casper Recreation Center Fund	1,154,860	-	1,154,860	535,381	614,389	12.9%	46%
Parking Lots Fund	19,181	-	19,181	11,242	8,329	-35.0%	59%
Weed & Pest Control Fund	624,551	-	624,551	284,609	285,645	0.4%	46%
Fleet Maintenance Fund	2,372,151	-	2,372,151	1,200,453	1,056,239	-13.7%	51%
City Campus Fund	285,220	-	285,220	136,452	138,873	1.7%	48%
Information Technology Fund	1,424,933	-	1,424,933	719,051	732,595	1.8%	50%
Buildings & Structures Fund	817,425	-	817,425	410,031	418,643	2.1%	50%
Variable Services Fund	784,911	-	784,911	69,701	411,189	83.0%	9%
Property Liability Insurance Fund	2,370,269	-	2,370,269	1,629,220	1,749,883	6.9%	69%
Perpetual Care Fund	2,422,609	-	2,422,609	1,173,686	1,217,177	3.6%	48%
Metro Animal Services Fund	1,123,566	-	1,123,566	533,306	573,899	7.1%	47%
Public Safety Communication Center Fund	2,575,502	-	2,575,502	1,346,753	1,442,809	6.7%	52%
Health Insurance Fund	7,995,865	-	7,995,865	4,457,010	3,797,770	-17.4%	56%
Total	\$ 107,606,238	\$ 237,290	\$ 107,843,528	\$ 53,605,525	\$ 55,786,942	3.9%	50%

Less than or equal to +/- 5% Variance

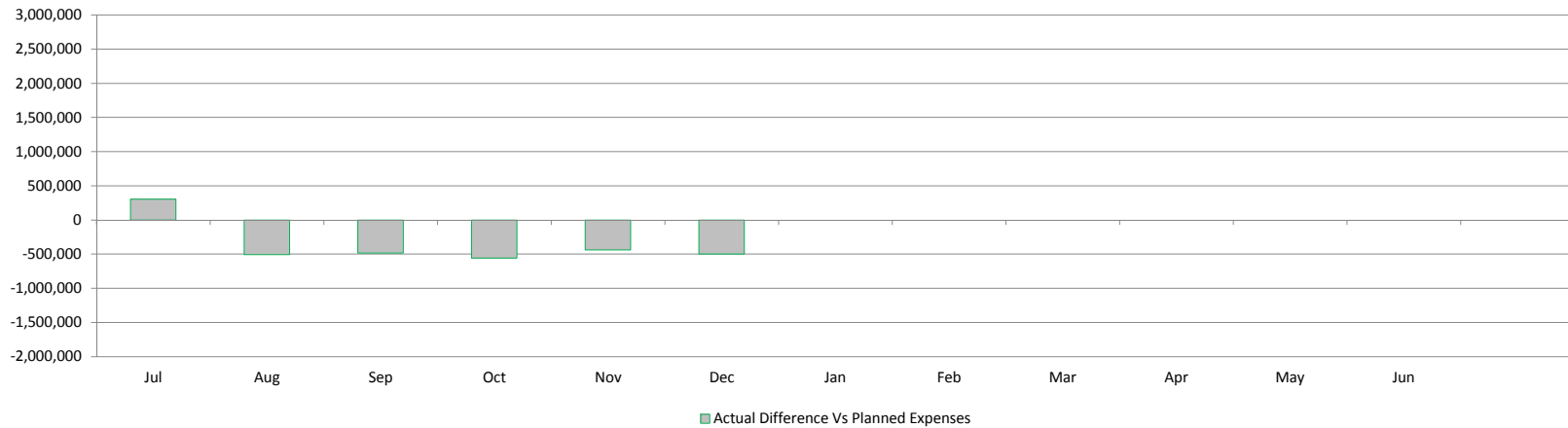
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

All Funds Operating Expenses FY 2017 Planned Year Budget Versus Actual



All Funds Operating Expenses FY 2017 Actual Versus Planned Per Month Difference



City of Casper, Wyoming
Statement of Revenues by Fund
All Funds - Capital & Non Operating Revenues
(Budget Basis Below For Management Use Only)
For the Year Ended December 31, 2016

Funds	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Capital Projects Fund	\$ 28,998,439	\$ -	\$ 28,998,439	\$ 8,218,906	28%
Capital Equipment Fund	1,502,014	-	1,502,014	769,394	51%
One Cent #13 Fund	1,000	-	1,000	7,064	706%
One Cent #14 Fund	17,000	-	17,000	38,694	228%
One Cent #15 Fund	12,010,000	-	12,010,000	6,699,954	56%
Opportunities Fund	18,377	-	18,377	16,516	90%
Water Fund	1,412,492	-	1,412,492	290,097	21%
Sewer Fund	117,606	-	117,606	45,687	39%
Wastewater Fund	2,799,556	-	2,799,556	126,731	5%
Refuse Collection Fund	52,829	-	52,829	27,353	52%
Balefill Fund	2,291,850	-	2,291,850	998,778	44%
Casper Events Center Fund	117,486	-	117,486	50,732	43%
Parking Lots Fund	5,312	-	5,312	2,396	45%
Weed & Pest Control Fund	19,088	-	19,088	9,468	50%
Transit Services Fund	2,675,938	-	2,675,938	1,101,591	41%
CDBG Fund	309,785	-	309,785	145,146	47%
Metropolitan Planning Organization Fund	946,452	-	946,452	381,696	40%
Police Grants Fund	148,279	-	148,279	115,869	78%
Special Fire Assistance Fund	180,000	-	180,000	-	-
Redevelopment Loan Fund	73,567	-	73,567	53,676	73%
Revolving Land Fund	1,190,884	-	1,190,884	773,083	65%
Special Reserves Fund	486,632	-	486,632	199,003	41%
Debt Service Fund - Local Assessment Districts	40,169	-	40,169	4,983	12%
Property Liability Insurance Fund	169,121	-	169,121	336,476	199%
Metro Animal Services Fund	7,524	-	7,524	2,438	32%
Public Safety Communication Center Fund	-	-	-	-	NA
Total	\$ 55,591,400	\$ -	\$ 55,591,400	\$ 20,415,730	37%

City of Casper, Wyoming
Statement of Expenditures by Fund
All Funds Capital & Non-Operating Expenditures
(Budget Basis - For Management Use Only)
For the Year Ended December 31, 2016

Funds	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Current Year Budget	Current Year To Date	Current Year % of Budget
General Fund	\$ 1,883,741	\$ 2,800	\$ 1,886,541	\$ 1,057,437	56%
Capital Projects Fund	34,994,427	-	34,994,427	25,129,692	72%
Capital Equipment Fund	1,964,276	-	1,964,276	383,662	20%
One Cent #13 Fund	1,305,765	-	1,305,765	258,738	20%
One Cent #14 Fund	14,427,154	-	14,427,154	3,485,804	24%
One Cent #15 Fund	18,745,879	-	18,745,879	6,945,275	37%
Opportunities Fund	4,811	-	4,811	2,499	52%
Water Fund	14,836,625	-	14,836,625	4,137,897	28%
Sewer Fund	2,290,706	-	2,290,706	661,822	29%
Wastewater Fund	5,681,456	-	5,681,456	2,515,985	44%
Refuse Collection Fund	4,022,560	-	4,022,560	747,929	19%
Balefill Fund	14,064,604	-	14,064,604	9,725,932	69%
Aquatics Fund	2,500	-	2,500	919	37%
Golf Course Fund	5,000	-	5,000	3,933	79%
Ice Arena Fund	2,500	-	2,500	919	37%
Hogadon Fund	7,400	-	7,400	5,672	77%
Casper Events Center Fund	17,600	-	17,600	-	-
Casper Recreation Center Fund	5,250	-	5,250	919	18%
Weed & Pest Control Fund	1,350	-	1,350	484	36%
Transit Services Fund	2,675,938	-	2,675,938	1,402,733	52%
CDBG Fund	309,785	-	309,785	144,908	47%
Police Grants Fund	148,279	-	148,279	153,892	104%
Special Fire Assistance Fund	180,000	-	180,000	-	-
Redevelopment Loan Fund	67,119	-	67,119	53,221	79%
Revolving Land Fund	495,216	-	495,216	1,521,103	307%
Metropolitan Planning Organization Fund	1,136,198	-	1,136,198	401,196	35%
Special Revenues	1,439,963	-	1,439,963	721,701	50%
Debt Service Fund - Local Assessment Districts	1,092	-	1,092	631	58%
Fleet Maintenance Fund	630,470	-	630,470	441,624	70%
City Campus Fund	-	-	-	-	NA
Information Technology Fund	10,000	-	10,000	5,886	59%
Buildings & Structures Fund	5,500	-	5,500	193	4%
Property Liability Insurance Fund	154,300	-	154,300	92,161	60%
Perpetual Care Fund	181,000	-	181,000	2,213	1%
Metro Animal Services Fund	157,103	-	157,103	83,477	53%
Public Safety Communication Center Fund	6,200	-	6,200	275	4%
Health Insurance Fund	3,500	-	3,500	75	2%
Total	\$ 121,865,266	\$ 2,800	\$ 121,868,066	\$ 60,090,810	49%

City of Casper, Wyoming
 Summary of Cash, Investments, Other Monetary Assets and Working Capital
 As of December 31, 2016

Funds	Cash and Investments				Working Capital					
	Cash	Investments	Investments		Total	Current Assets	Current Liabilities	Total	Other Assets	Total
			Market	Adjustments						
General Fund	\$ 267,144	\$ 11,674,549	\$ (7,785)	\$ 11,933,909	\$ 5,382,165	\$ 1,072,171	\$ 16,243,903	\$ 4,798,386	\$ 21,042,289	
Capital Projects Funds										
Capital Projects Fund	41,109	4,687,241	17,693	4,746,043	392,983	1,277,586	3,861,439	187,204	4,048,643	
Capital Equipment Fund	294,170	3,051,809	10,426	3,356,405	672	25,617	3,331,460	-	3,331,460	
One Cent #13 Fund	19,003	1,661,394	5,783	1,686,180	410	-	1,686,589	-	1,686,589	
One Cent #14 Fund	983,098	12,242,125	8,705	13,233,928	19,513	-	13,253,441	-	13,253,441	
One Cent #15 Fund	413,453	8,843,643	29,458	9,286,554	2,225,415	38,199	11,473,770	-	11,473,770	
Opportunities Fund	17,871	8,036,579	25,121	8,079,570	1,769	-	8,081,339	-	8,081,339	
Utility Enterprise Funds										
Water Fund	1,028,938	12,618,343	(34,716)	13,612,564	819,942	631,446	13,801,060	-	13,801,060	
Sewer Fund	214,697	5,327,343	(15,124)	5,526,916	574,605	292,815	5,808,706	-	5,808,706	
Wastewater Fund	95,550	4,966,908	(10,753)	5,051,705	320,988	216,167	5,156,526	-	5,156,526	
Water Treatment Plant Fund	(120,841)	-	-	(120,841)	161,949	106,039	(64,930)	-	(64,930)	
Refuse Collection Fund	94,420	3,677,503	(10,776)	3,761,148	637,891	161,890	4,237,149	-	4,237,149	
Balefill Fund	207,433	7,211,051	(11,388)	7,407,096	678,182	460,242	7,625,036	-	7,625,036	
Leisure Services Enterprise Funds										
Aquatics Fund	(74,969)	-	-	(74,969)	39	30,935	(105,866)	-	(105,866)	
Golf Course Fund	(86,783)	-	-	(86,783)	-	22,649	(109,432)	-	(109,432)	
Ice Arena Fund	(5,284)	-	-	(5,284)	26,468	11,392	9,793	-	9,793	
Hogadon Fund	15,260	-	-	15,260	-	26,786	(11,526)	-	(11,526)	
Casper Events Center Fund	72,604	-	-	72,604	7,441	1,136,377	(1,056,332)	-	(1,056,332)	
Casper Recreation Center Fund	36,619	-	-	36,619	1,545	56,101	(17,937)	-	(17,937)	
Other Enterprise Funds										
Parking Lots Fund	27,605	473,689	(1,383)	499,910	1,083	86	500,907	-	500,907	
Special Revenue Funds										
Weed & Pest Control Fund	271,125	150,000	(81)	421,044	321	4,727	416,638	-	416,638	
Transit Services Fund	(358,220)	-	-	(358,220)	75,707	146,226	(428,739)	-	(428,739)	
CDBG Fund	28,554	-	-	28,554	28,821	38,899	18,477	4,732	23,209	
Police Grants Fund	32,325	-	-	32,325	29,200	10,446	51,079	-	51,079	
Special Fire Assistance Fund	72,154	-	-	72,154	-	-	72,154	-	72,154	
Redevelopment Loan Fund	131,931	148,739	(81)	280,589	318	464,911	(184,004)	454,000	269,996	
Revolving Land Fund	(286,578)	-	-	(286,578)	3,225	-	(283,353)	-	(283,353)	
Metropolitan Planning Organization Fund	(11,851)	-	-	(11,851)	113,681	67,750	34,079	-	34,079	
Special Reserves Fund	309,074	111,090	(60)	420,104	238	-	420,341	-	420,341	
Debt Service Fund - Local Assessment Districts	359,779	1,823,373	5,598	2,188,750	401	-	2,189,151	-	2,189,151	
Internal Service Funds										
Fleet Maintenance Fund	1,105	106,025	(382)	106,748	17,945	92,162	32,531	-	32,531	
City Campus Fund	38,865	-	-	38,865	-	1,063	37,802	-	37,802	
Information Technology Fund	19,780	-	-	19,780	10,333	99,364	(69,251)	-	(69,251)	
Buildings & Structures Fund	64,008	-	-	64,008	-	47,059	16,950	-	16,950	
Variable Services Fund	24,844	-	-	24,844	-	24,844	-	-	-	
Property Liability Insurance Fund	354,225	394,475	(214)	748,486	279,586	62,893	965,179	-	965,179	
Trust & Agency Funds										
Perpetual Care Fund	1,894,534	26,443,340	62,265	28,400,139	97,419	5,471	28,492,087	5,127,382	33,619,469	
Metro Animal Services Fund	115,089	174,058	545	289,692	19,520	47,514	261,697	-	261,697	
Public Safety Communication Center Fund	2,494	-	-	2,494	30,495	29,830	3,160	-	3,160	
Health Insurance Fund	30,232	2,958,904	(2,231)	2,986,905	48,506	1,184,789	1,850,622	-	1,850,622	
Amoco Reuse Joint Power Board Agency Fund	-	16,530,746	-	16,530,746	-	-	16,530,746	-	16,530,746	
Total	\$ 6,634,567	\$ 133,312,928	\$ 70,619	\$ 140,018,113	\$ 12,008,775	\$ 7,894,447	\$ 144,132,442	\$ 10,571,704	\$ 154,704,145	

City of Casper, Wyoming
Summary of Cash and Investments Distribution
As of December 31, 2016

Bank Accounts

Concentration Account	\$ 6,522,203
Checking	(1,005,048) *
Customer Refund Checking	2,237
Wire Transfer	(1,143) *
Outgoing EFT	11,617
Municipal Court Trust	93,062
Employee Benefit Plan Checking	(242,557) *
CEC Show Account Checking	1,127,192
Police Evidence Trust	61,769
Petty Cash on Hand	65,235

Total Cash \$ 6,634,566

Investments

First Interstate Wealth Management	
Long Term Investments	\$ 30,759,119
Mid Term Investments	19,626,154
Short Term Investments	64,387,559
Wyoming Governmental Investment Fund	2,009,350
Amoco Reuse Investments	16,530,746
Total Investments	<u><u>\$ 133,312,928</u></u>

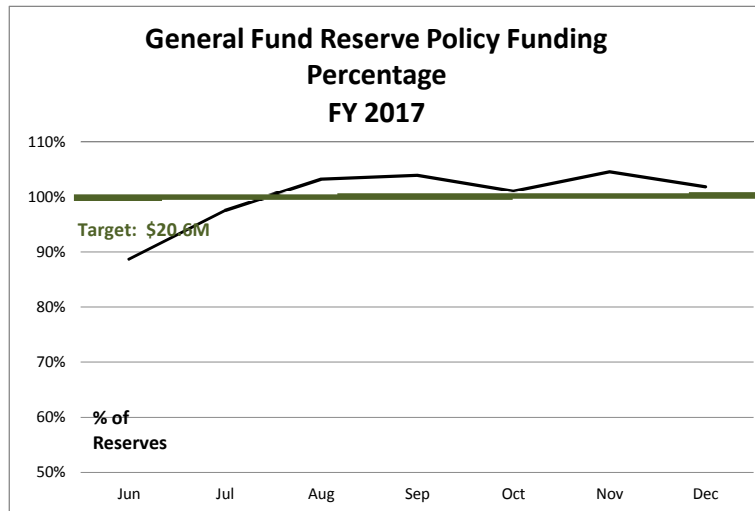
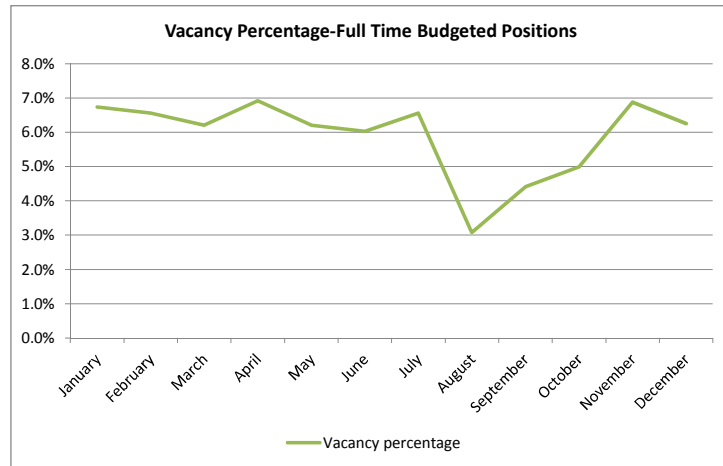
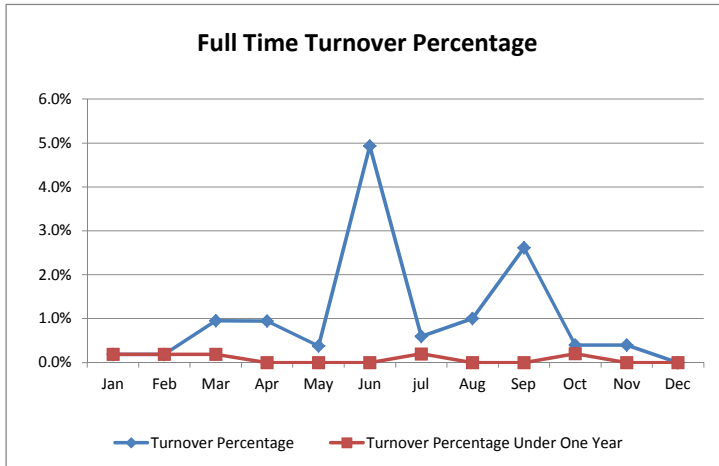
Other Assets

General Fund	
Regional Water System-Note Rec	\$ 4,798,386
Capital Projects Fund	
Wyoming National Bank	146,855
21st Street Recapture	40,349
CDBG Fund	
Citizen Rehab Loans	4,732
Redevelopment Loan Fund	
Firehouse-HUD	454,000
Perpetual Care Fund	
Regional Water System-Note Rec	4,798,386
Casper Housing Authority Loan	328,996

Total Other Assets \$ 10,571,704

* Negative balances do exist in City checking accounts but are managed via a sweep arrangement to avoid problems such as additional fees or unpaid vendors.

City of Casper, Wyoming
Trend Reports
 December 31, 2016



Note: Any General Fund Reserves above the Policy requirement that is available for spending is determined at year end (June 30).



City of Casper, Wyoming
Statement of Assets, Liabilities and Fund Equity
General Fund
(Budget Basis - For Management Use Only)
December 31, 2016

	General Fund
Assets	
Cash	\$ 267,144
Investments	11,674,549
Market Adjustment on Investments	(7,785)
Interest Receivable	19,987
Accounts Receivable - Net	5,362,178
Loans Receivable - Net	4,798,386
Inventories - Net	148,793
Total Assets	22,263,253
Total Assets	\$ 22,263,253
Liabilities and Fund Equity	
Accounts Payable	\$ 477,496
Accrued Wages and Benefits Payable	454,637
Other	140,039
Total Liabilities	1,072,171
Fund Equity	
Net Assets	21,191,082
Encumbrances	63,356
Reserve for Encumbrances	(63,356)
Total Fund Equity	21,191,082
Total Liabilities and Fund Equity	\$ 22,263,253

City of Casper, Wyoming
Statement of Expenditures by Cost Center
General Fund
 (Budget Basis - For Management Use Only)
 For the Year Ended December 31, 2016

Department	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Council	\$ 210,033	\$ -	\$ 210,033	\$ 120,636	120,897	0.2%	57%
Council Goals	148,067	-	148,067	16,463	44,112	62.7%	11%
City Manager	625,532	-	625,532	291,189	326,946	10.9%	47%
Attorney	830,510	-	830,510	416,131	425,095	2.1%	50%
Municipal Court	597,582	-	597,582	294,265	294,287	0.0%	49%
Finance	2,816,525	-	2,816,525	1,417,488	1,404,001	-1.0%	50%
Human Resources	558,001	-	558,001	260,943	279,260	6.6%	47%
Planning	542,927	4,889	547,816	266,696	274,305	2.8%	49%
Police	12,750,785	-	12,750,785	6,283,637	6,531,009	3.8%	49%
Fire	8,895,568	-	8,895,568	4,270,011	4,599,285	7.2%	48%
Code Enforcement	1,096,799	(2,189)	1,094,610	568,817	566,607	-0.4%	52%
Engineering	1,114,797	-	1,114,797	497,999	579,435	14.1%	45%
Streets	4,085,301	-	4,085,301	1,944,841	2,086,503	6.8%	48%
Health/Social Community Service	1,437,638	-	1,437,638	981,739	959,931	-2.3%	68%
Cemetery	441,094	-	441,094	234,235	270,645	13.5%	53%
Parks	2,616,006	-	2,616,006	1,470,018	1,481,922	0.8%	56%
Fort Caspar	482,241	(2,700)	479,541	236,449	255,468	7.4%	49%
Transfers Out	6,167,428	120,045	6,287,473	2,848,541	3,143,737	9.4%	45%
Grand Total	\$ 45,416,834	\$ 120,045	\$ 45,536,879	\$ 22,420,099	\$ 23,643,445	5.2%	49%

Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance

City of Casper, Wyoming
Statement of Revenues and Expenditures
General Fund
 (Budget Basis - For Management Use Only)
 For the Year Ended December 31, 2016

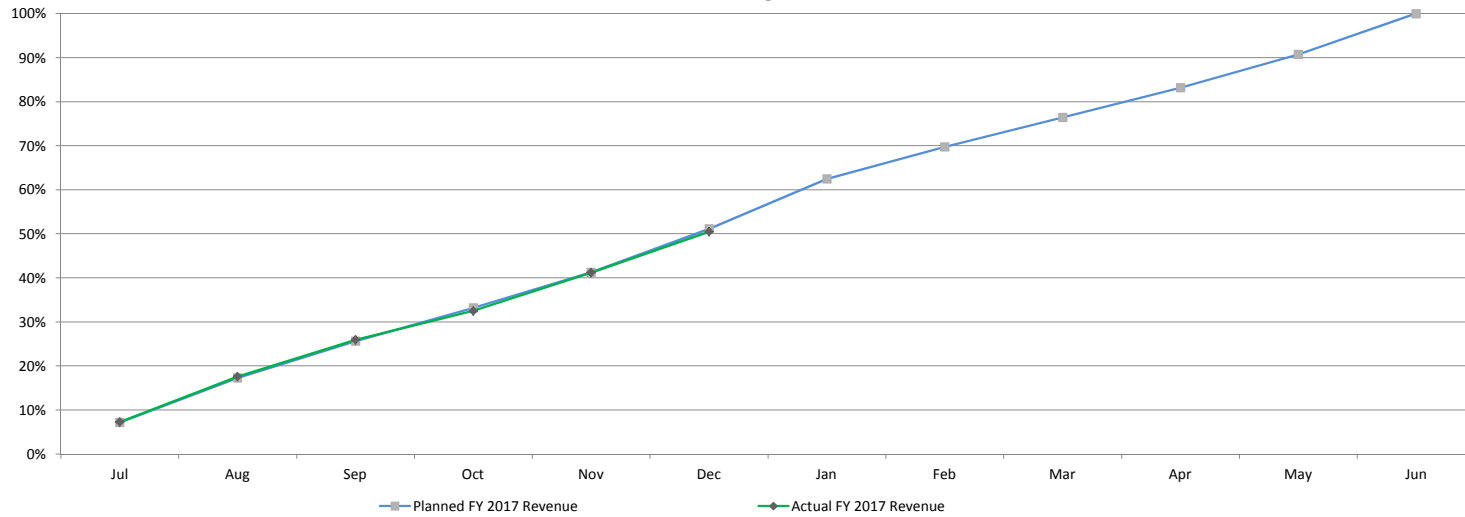
	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Revenues:							
Sales Tax	\$ 16,900,000	\$ -	\$ 16,900,000	\$ 8,018,488	\$ 8,267,480	-3.0%	47%
Lottery Revenue	533,658	-	533,658	142,572	266,829	-46.6%	27%
Mineral Taxes	7,475,924	-	7,475,924	3,749,300	3,737,962	0.3%	50%
Auto Taxes	1,353,021	-	1,353,021	1,282,422	1,242,649	3.2%	95%
City Gasoline Tax	1,216,797	-	1,216,797	614,798	608,399	1.1%	51%
Special Fuels Tax	602,005	-	602,005	378,554	301,003	25.8%	63%
Cigarette Tax	324,336	-	324,336	157,395	162,168	-2.9%	49%
Franchise Taxes	3,656,032	-	3,656,032	1,657,577	1,821,941	-9.0%	45%
Property Tax - General & Municipal Band	4,100,000	-	4,100,000	2,339,691	2,169,215	7.9%	57%
Licenses	291,990	-	291,990	194,073	208,054	-6.7%	66%
Building & Other Permits	537,013	-	537,013	274,190	259,895	5.5%	51%
Charges for Services	3,742,056	-	3,742,056	1,696,886	1,756,543	-3.4%	45%
Fines and Forfeits	1,631,850	-	1,631,850	692,354	748,849	-7.5%	42%
Miscellaneous Revenues	207,650	-	207,650	123,023	102,508	20.0%	59%
Interest Income	263,000	-	263,000	182,002	131,500	38.4%	69%
Gain(Loss) on Sale of Investments	-	-	-	6,653	-	Not Planned	NA
Intergovernmental Revenues	340,000	-	340,000	282,934	305,000	-7.2%	83%
Transfers In	1,214,740	-	1,214,740	607,370	607,370	0.0%	50%
Total Revenues	44,390,072	-	44,390,072	22,400,282	22,697,363	-1.3%	50%
Operating Expenses:							
Personnel Services	28,788,275	-	28,788,275	13,929,804	14,592,154	4.5%	48%
Contractual Services	6,969,730	(5,500)	6,964,230	3,928,229	3,977,436	1.2%	56%
Material and Supplies	1,607,660	2,700	1,610,360	656,089	819,020	19.9%	41%
Transfers Out	6,167,428	120,045	6,287,473	2,848,541	3,143,737	9.4%	45%
Total Operating Expenses	43,533,093	117,245	43,650,338	21,362,662	22,532,346	5.2%	49%
Non-Operating Expenses:							
Programs & Projects	249,067	(4,630)	244,437	30,474			12%
Capital	208,136	(3,670)	204,466	45,224			22%
Health/Social/Community Service	1,426,538	11,100	1,437,638	981,739			68%
Total Non-Operating Expenses	1,883,741	2,800	1,886,541	1,057,437			56%
Total Expenses:	45,416,834	120,045	45,536,879	22,420,099			
Net Revenue (Expenditures)	\$ (1,026,762)	\$ (120,045)	\$ (1,146,807)	\$ (19,817)			2%

Less than or equal to +/- 5% Variance

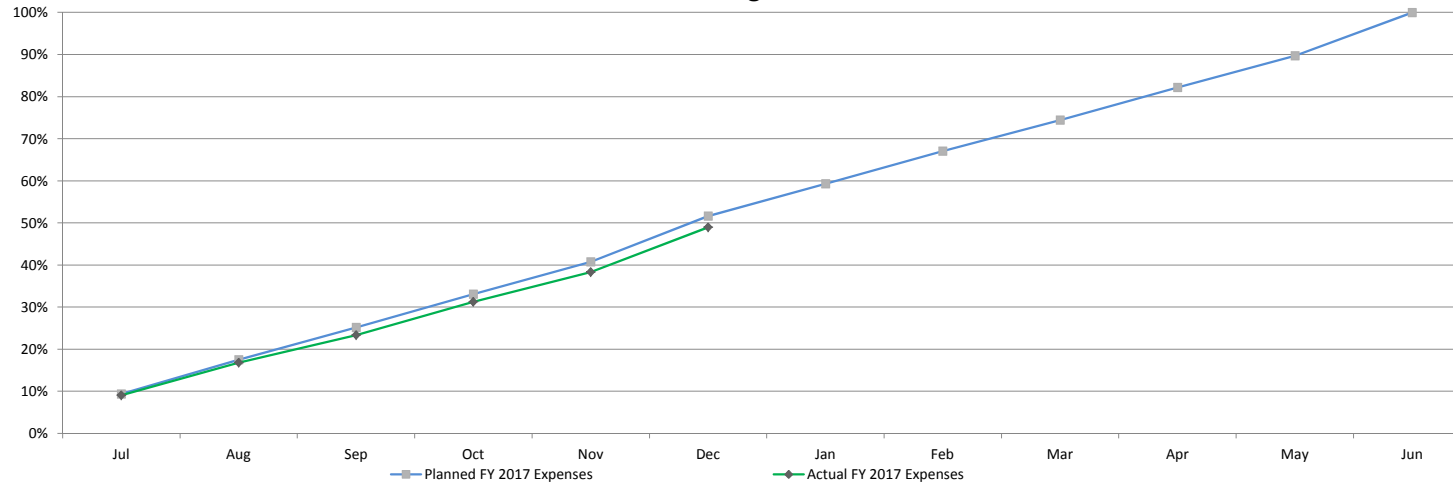
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

**General Fund Operating Revenue
FY 2017 Planned Year Budget Versus Actual**



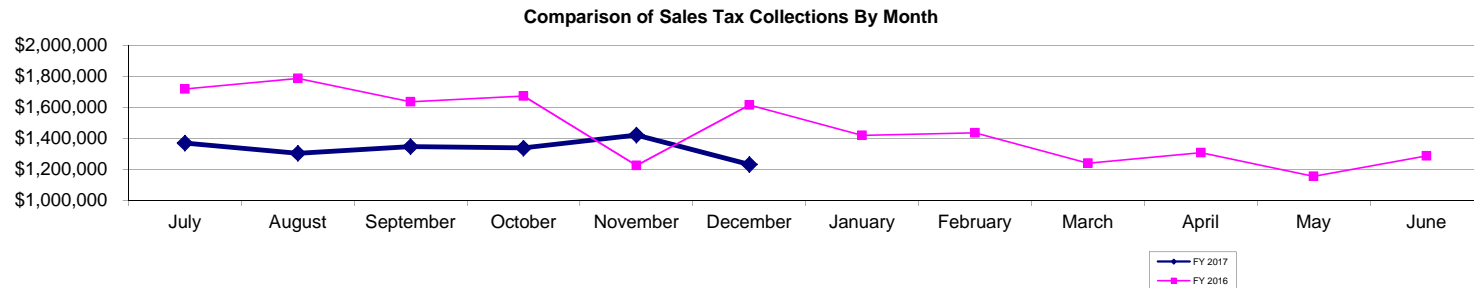
**General Fund Operating Expenses
FY 2017 Planned Year Budget Versus Actual**



City of Casper
Sales Tax Comparison
 (Budget Basis - For Management Use Only)
 December 31, 2016 - FY 2017
 With Comparative Amounts for FY 2016

Month	FY 2017			FY 2016		FY 2017 Current Month % Increase Over 2016	FY 2017 To Date % Increase Over 2016
	By Month		Actual Year To Date	Actual By Month	Actual Year To Date		
	Budget	Actual					
July	\$ 1,359,058	\$ 1,371,581	1,371,581	\$ 1,719,475	\$ 1,719,475	-20.2%	-20.2%
August	1,120,570	1,303,947	2,675,528	1,787,226	3,506,701	-27.0%	-23.7%
September	1,594,663	1,348,548	4,024,077	1,636,470	5,143,171	-17.6%	-21.8%
October	1,366,518	1,338,807	5,362,883	1,674,610	6,817,781	-20.1%	-21.3%
November	1,383,394	1,423,295	6,786,179	1,225,920	8,043,701	16.1%	-15.6%
December	1,444,065	1,232,310	8,018,489	1,615,945	9,659,646	-23.7%	-17.0%
January	1,307,856			1,419,513	11,079,160		
February	1,653,219			1,436,145	12,515,305		
March	1,419,490			1,240,301	13,755,605		
April	1,364,602			1,309,578	15,065,184		
May	1,295,539			1,156,159	16,221,343		
June	1,591,027			1,288,236	17,509,578		
Total	\$ 16,900,000	\$ 8,018,489		\$ 17,509,578			

\$ (249,779) or -3.0% Below YTD projections for FY 2017



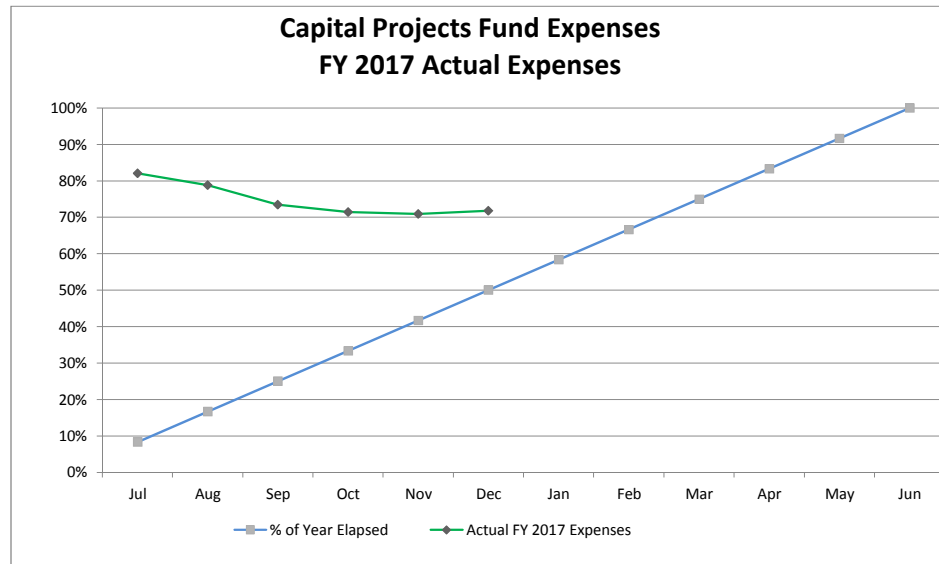


City of Casper, Wyoming
Statement of Assets, Liabilities and Fund Equity
Capital Projects Funds
(Budget Basis - For Management Use Only)
December 31, 2016

	Capital Projects Fund	Capital Equipment Fund	One Cent #13 Fund	One Cent #14 Fund	One Cent #15 Fund	Opportunities Fund
Assets						
Cash	\$ 41,109	\$ 294,170	\$ 19,003	\$ 983,098	\$ 413,453	\$ 17,871
Investments	4,687,241	3,051,809	1,661,394	12,242,125	8,843,643	8,036,579
Market Adjustment on Investments	17,693	10,426	5,783	8,705	29,458	25,121
Interest Receivable	1,120	672	410	19,513	2,002	1,769
Grants Receivable	151,952	-	-	-	-	-
Advance Loans	4,976,602	-	-	-	-	-
Accounts Receivable - Net	239,911	-	-	-	2,223,413	-
Long-Term Receivable	187,204	-	-	-	-	-
Total Assets	<u>10,302,831</u>	<u>3,357,077</u>	<u>1,686,589</u>	<u>13,253,441</u>	<u>11,511,969</u>	<u>8,081,340</u>
Total Assets	\$ 10,302,831	\$ 3,357,077	\$ 1,686,589	\$ 13,253,441	\$ 11,511,969	\$ 8,081,340
Liabilities and Fund Equity						
Liabilities						
Accounts Payable	\$ 1,277,586	\$ 25,617	\$ -	\$ -	\$ 38,199	\$ -
Total Liabilities	<u>1,277,586</u>	<u>25,617</u>	<u>-</u>	<u>-</u>	<u>38,199</u>	<u>-</u>
Fund Equity						
Net Assets	9,025,245	3,331,460	1,686,589	13,253,441	11,473,770	8,081,340
Encumbrances	14,256,821	81,293	-	-	256,800	-
Reserve for Encumbrances	(14,256,821)	(81,293)	-	-	(256,800)	-
Total Fund Equity	<u>9,025,245</u>	<u>3,331,460</u>	<u>1,686,589</u>	<u>13,253,441</u>	<u>11,473,770</u>	<u>8,081,340</u>
Total Liabilities and Fund Equity	\$ 10,302,831	\$ 3,357,077	\$ 1,686,589	\$ 13,253,441	\$ 11,511,969	\$ 8,081,340

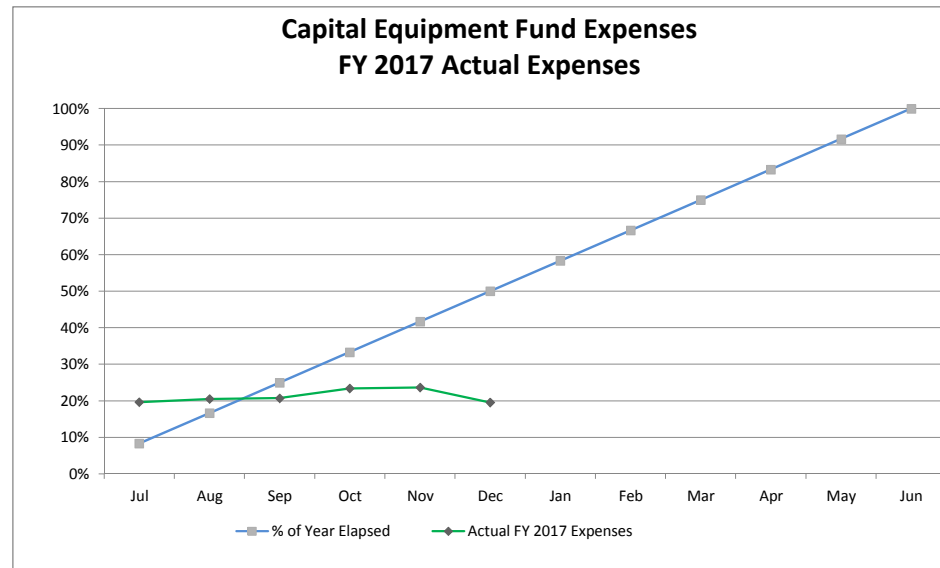
City of Casper, Wyoming
Statement of Revenues and Expenditures
Capital Projects Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Revenues					
Operating Revenues	\$ 633,110	\$ -	\$ 633,110	\$ 424,776	67%
Transfers In	28,360,829	-	28,360,829	7,778,808	27%
Total Operating Revenues	28,993,939	-	28,993,939	8,203,584	28%
Operating Expenses					
Operating Expenses	34,994,427	-	34,994,427	25,129,692	72%
Transfers Out	-	-	-	-	NA
Total Operating Expenses	34,994,427	-	34,994,427	25,129,692	72%
Operating Income (Loss)	(6,000,488)	-	(6,000,488)	(16,926,108)	282%
Non-Operating					
Non-Operating Revenues	4,500	-	4,500	15,322	340%
Total Non-Operating Income (Loss)	4,500	-	4,500	15,322	340%
Net Income (Loss)	\$ (5,995,988)	\$ -	\$ (5,995,988)	\$ (16,910,786)	282%



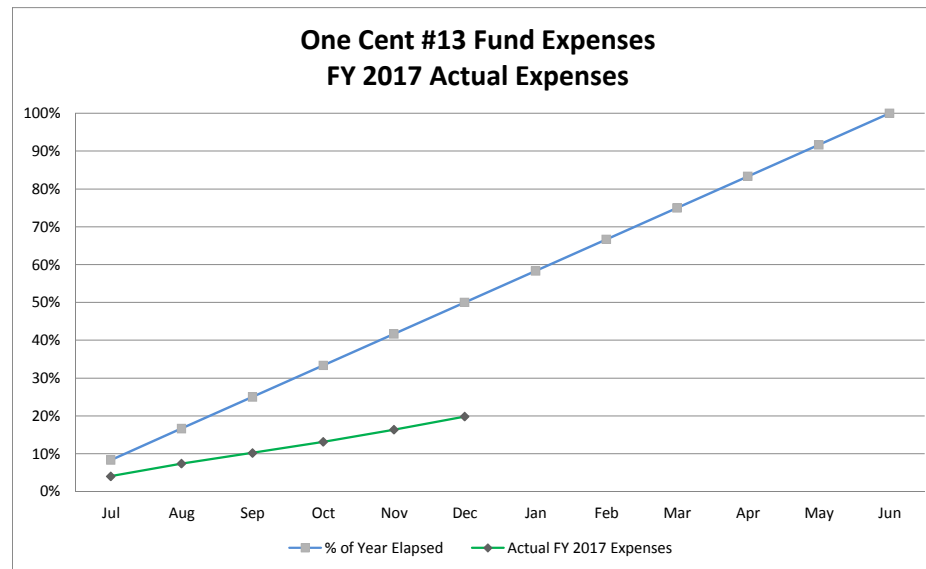
City of Casper, Wyoming
Statement of Revenues and Expenditures
Capital Equipment Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Revenues					
Operating Revenues	\$ -	\$ -	\$ -	\$ 13,690	NA
Transfers In	1,497,014	-	1,497,014	748,507	50%
Total Operating Revenues	1,497,014	-	1,497,014	762,197	51%
Operating Expenses					
Operating Expenses	1,964,276	-	1,964,276	383,662	20%
Total Operating Expenses	1,964,276	-	1,964,276	383,662	20%
Operating Income (Loss)	(467,262)	-	(467,262)	378,535	181%
Non-Operating					
Non-Operating Revenues	5,000	-	5,000	7,197	144%
Total Non-Operating Income (Loss)	5,000	-	5,000	7,197	144%
Net Income (Loss)	\$ (462,262)	\$ -	\$ (462,262)	\$ 385,732	183%



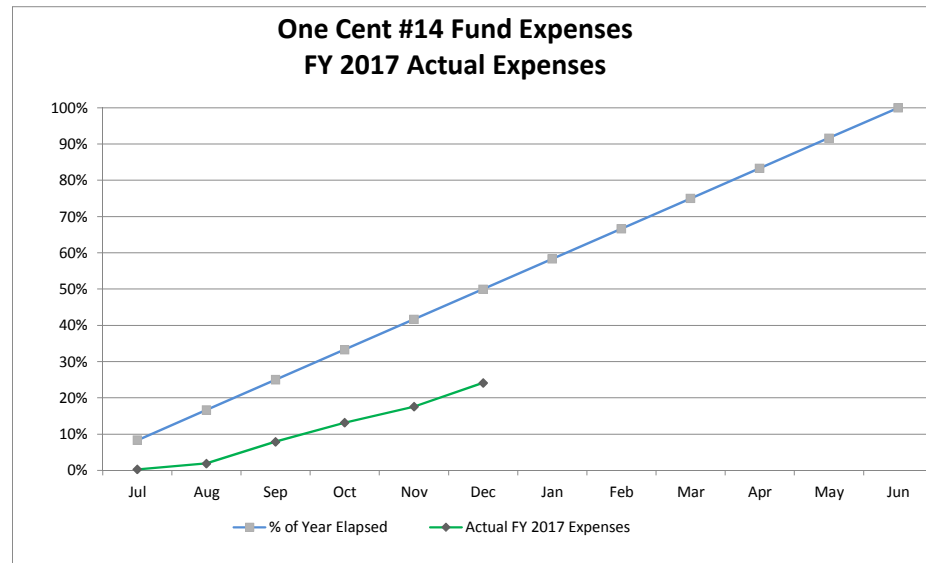
City of Casper, Wyoming
Statement of Revenues and Expenditures
One Cent #13 Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Expenses					
Operating Expenses	\$ 100	\$ -	\$ 100	\$ 728	728%
Transfers Out	1,305,665	-	1,305,665	258,010	20%
Total Operating Expenses	1,305,765	-	1,305,765	258,738	20%
Non-Operating					
Non-Operating Revenues	1,000	-	1,000	7,064	706%
Total Non-Operating Income (Loss)	1,000	-	1,000	7,064	706%
Net Income (Loss)	\$ (1,304,765)	\$ -	\$ (1,304,765)	\$ (251,674)	19%



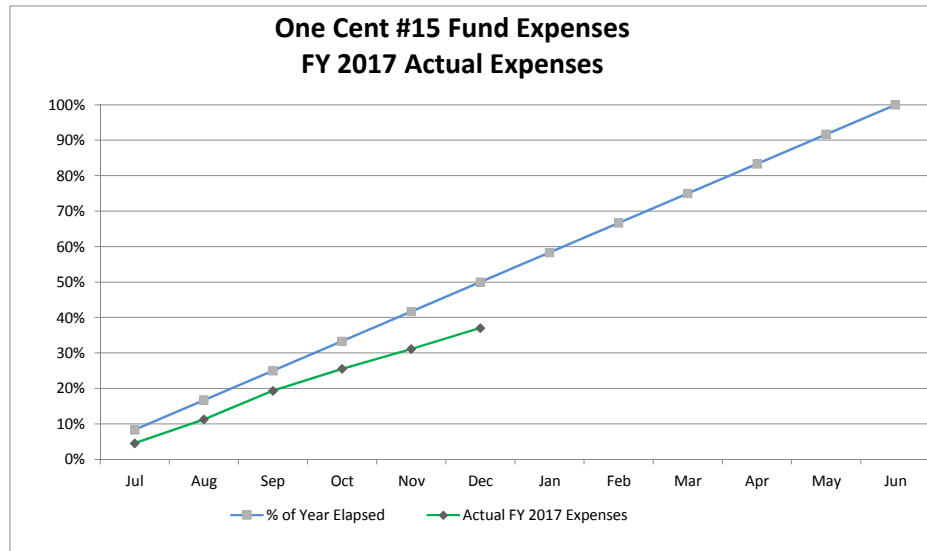
City of Casper, Wyoming
Statement of Revenues and Expenditures
One Cent #14 Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Expenses					
Contractual Services	\$ 4,500	\$ -	\$ 4,500	\$ 4,101	91%
Transfers Out	14,422,654	-	14,422,654	3,481,704	24%
Total Operating Expenses	14,427,154	-	14,427,154	3,485,804	24%
Operating Income (Loss)	(14,427,154)	-	(14,427,154)	(3,485,804)	24%
Non-Operating					
Non-Operating Revenues	17,000	-	17,000	38,694	228%
Total Non-Operating Income (Loss)	17,000	-	17,000	38,694	228%
Net Income (Loss)	\$ (14,410,154)	\$ -	\$ (14,410,154)	\$ (3,447,110)	24%



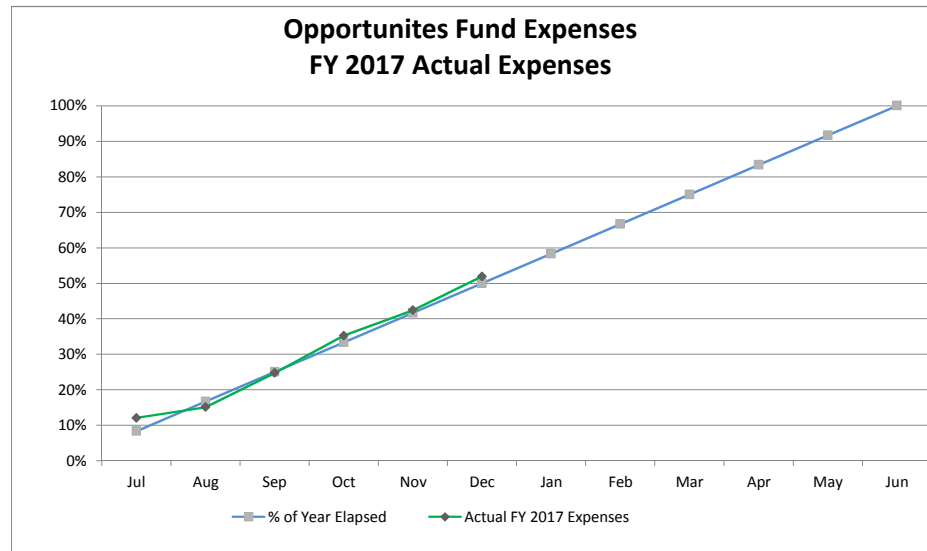
City of Casper, Wyoming
Statement of Revenues, Expenses and Encumbrances
One Cent #15 Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Revenues					
Operating Revenues	\$ 12,010,000	\$ -	\$ 12,010,000	\$ 6,699,954	56%
Total Operating Revenues	12,010,000	-	12,010,000	6,699,954	56%
Operating Expenses					
Contractual Services	2,151,615	-	2,151,615	941,971	44%
Transfers Out	16,594,264	-	16,594,264	6,003,304	36%
Total Operating Expenses	18,745,879	-	18,745,879	6,945,275	37%
Net Income (Loss)	\$ (6,735,879)	\$ -	\$ (6,735,879)	\$ (245,321)	4%



City of Casper, Wyoming
Statement of Revenues, Expenses and Encumbrances
Opportunities Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Revenues					
Operating Revenues	\$ 18,377	\$ -	\$ 18,377	\$ 16,516	90%
Total Operating Revenues	18,377	-	18,377	16,516	90%
Operating Expenses					
Operating Expenses	4,811	-	4,811	2,499	52%
Total Operating Expenses	4,811	-	4,811	2,499	52%
Net Income (Loss)	\$ 13,566	\$ -	\$ 13,566	\$ 14,017	103%
					-





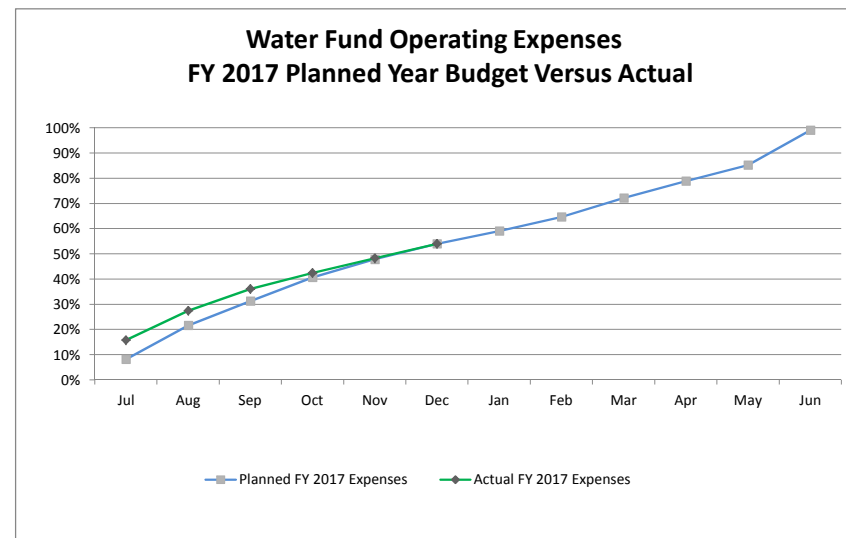
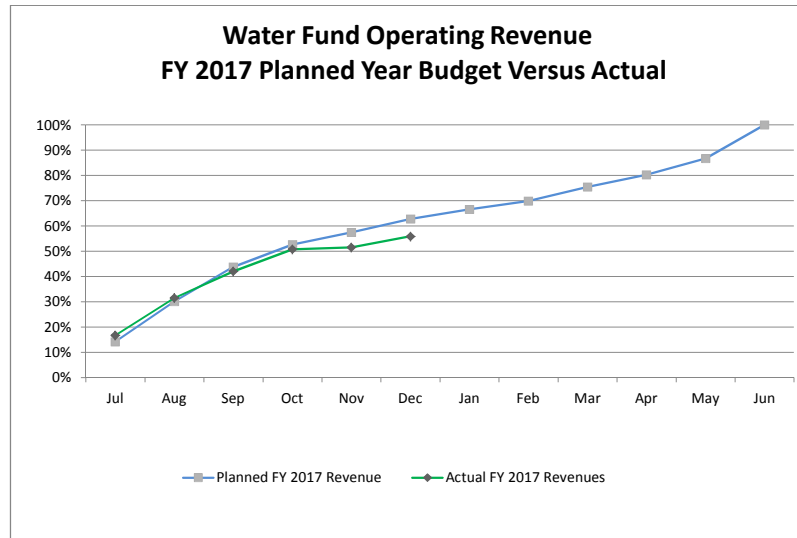
City of Casper, Wyoming
Statement of Assets, Liabilities and Fund Equity
Utility Enterprise Funds
(Budget Basis - For Management Use Only)
December 31, 2016

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Wastewater Fund</u>	<u>Refuse Collection Fund</u>	<u>Balefill Fund</u>	<u>Water Treatment Plant Fund</u>
Assets						
Current Assets						
Cash	\$ 1,028,938	\$ 214,697	\$ 95,550	\$ 94,420	\$ 207,433	\$ (120,841)
Investments	12,618,343	5,327,343	4,966,908	3,677,503	7,211,051	-
Market Adjustment on Investments	(34,716)	(15,124)	(10,753)	(10,776)	(11,388)	-
Inventories - Net	505,888	-	123,313	-	-	-
Interest Receivable	28,669	12,152	11,121	8,386	14,862	-
Accounts Receivable - Net	751,181	562,453	309,867	629,506	626,582	161,949
Total Current Assets	<u>14,938,395</u>	<u>6,101,521</u>	<u>5,496,006</u>	<u>4,399,039</u>	<u>8,085,278</u>	<u>41,108</u>
Fixed Assets						
Land, Buildings, & Improvements	80,845,465	28,839,059	68,755,078	1,052,212	27,535,226	-
Equipment	6,050,502	1,042,653	8,679,328	4,796,247	1,449,684	-
Less Accumulated Depreciation	(29,186,611)	(18,206,516)	(40,919,195)	(1,231,134)	(9,515,687)	-
Net Fixed Assets	<u>57,709,356</u>	<u>11,675,196</u>	<u>36,515,210</u>	<u>4,617,325</u>	<u>19,469,223</u>	<u>-</u>
Total Assets	\$ 72,647,750	\$ 17,776,716	\$ 42,011,216	\$ 9,016,364	\$ 27,554,501	\$ 41,108
Liabilities and Fund Equity						
Current Liabilities						
Accounts Payable	\$ 289,104	\$ 263,387	\$ 16,434	\$ 81,465	\$ 325,229	\$ 41,108
Accrued Wages and Benefits Payable	115,440	29,428	60,663	80,424	124,700	64,930
Interest Payable	138,146	-	139,069	-	10,312	-
Customer Deposits	88,756	-	-	-	-	-
Total Current Liabilities	<u>631,446</u>	<u>292,815</u>	<u>216,167</u>	<u>161,890</u>	<u>460,242</u>	<u>106,039</u>
Long-term Liabilities						
Notes Payable	7,182,149	-	8,144,444	-	1,658,045	-
Closure & Post Closure Costs	-	-	-	-	5,330,734	-
Total Long-term Liabilities	<u>7,182,149</u>	<u>-</u>	<u>8,144,444</u>	<u>-</u>	<u>6,988,779</u>	<u>-</u>
Fund Equity						
Net Assets	64,834,155	17,483,901	33,650,605	8,854,475	20,105,480	(64,930)
Encumbrances	2,189,521	380,601	1,338,735	4,185	7,824,569	-
Reserve for Encumbrances	(2,189,521)	(380,601)	(1,338,735)	(4,185)	(7,824,569)	-
Total Fund Equity	<u>64,834,155</u>	<u>17,483,901</u>	<u>33,650,605</u>	<u>8,854,475</u>	<u>20,105,480</u>	<u>(64,930)</u>
Total Liabilities and Fund Equity	\$ 72,647,750	\$ 17,776,716	\$ 42,011,216	\$ 9,016,364	\$ 27,554,501	\$ 41,108

City of Casper, Wyoming
Statement of Revenues and Expenditures
Water Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 13,443,423	\$ -	\$ 13,443,423	\$ 7,565,174	\$ 8,554,780	-11.6%	56%
Transfers In	1,000,000	-	1,000,000	500,000	500,000	0.0%	50%
Total Operating Revenues	14,443,423	-	14,443,423	8,065,174	9,054,780	-10.9%	56%
Operating Expenses							
Personnel Services	2,029,902	-	2,029,902	903,874	997,331	9.4%	45%
Other Operating Expenses	9,308,997	-	9,308,997	5,165,473	5,120,400	-0.9%	55%
Total Operating Expenses	11,338,899	-	11,338,899	6,069,347	6,117,731	0.8%	54%
Operating Income (Loss)	3,104,524	-	3,104,524	1,995,827	2,937,049	-32.0%	64%
Capital & Non-Operating							
Capital & Non-Operating Revenues	1,412,492	-	1,412,492	290,097	-	Not Planned	21%
Capital & Non-Operating Expenses	(14,836,625)	-	(14,836,625)	(4,137,897)	-	Not Planned	28%
Total Capital Non-Operating Income (Loss)	(13,424,133)	-	(13,424,133)	(3,847,801)	-	Not Planned	29%
Net Income (Loss)	\$ (10,319,609)	\$ -	\$ (10,319,609)	\$ (1,851,974)	\$ -	Not Planned	18%

Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



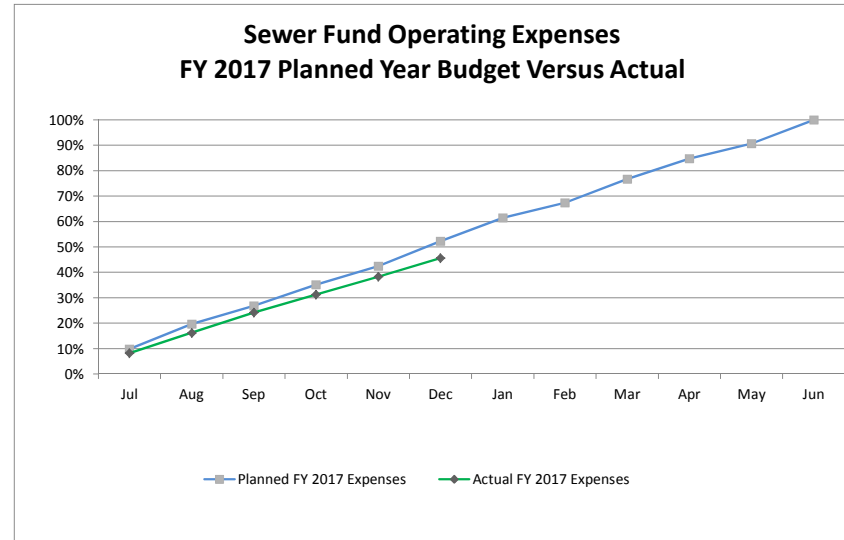
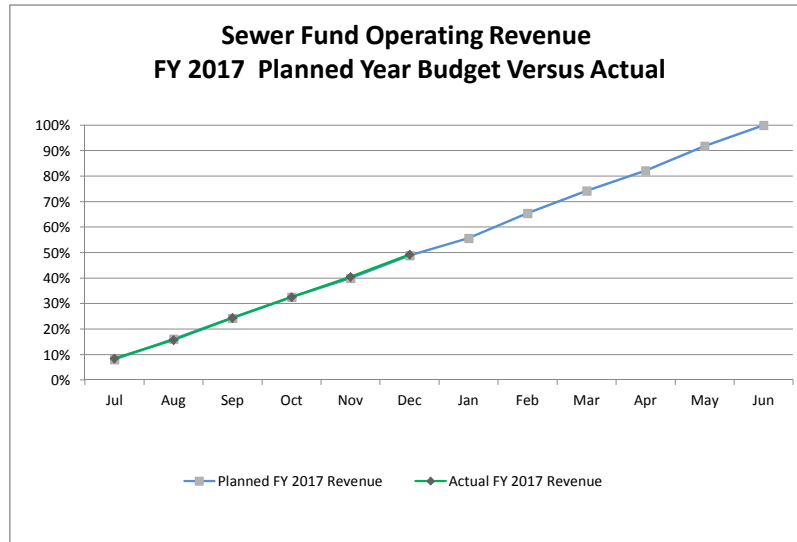
City of Casper, Wyoming
Statement of Revenues and Expenditures
Sewer Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 5,351,910	\$ -	\$ 5,351,910	\$ 2,635,459	\$ 2,616,152	0.7%	49%
Total Operating Revenues	5,351,910	-	5,351,910	2,635,459	2,616,152	0.7%	49%
Operating Expenses							
Personnel Services	681,448	-	681,448	316,357	344,921	8.3%	46%
Other Operating Expenses	4,806,982	-	4,806,982	2,185,357	2,524,321	13.4%	45%
Total Operating Expenses	5,488,430	-	5,488,430	2,501,715	2,869,242	12.8%	46%
Operating Income (Loss)	(136,520)	-	(136,520)	133,744	(253,090)	152.8%	198%
Capital & Non-Operating							
Capital & Non-Operating Revenues	117,606	-	117,606	45,687	-	Not Planned	39%
Capital & Non-Operating Expenses	(2,290,706)	-	(2,290,706)	(661,822)	-	Not Planned	29%
Total Capital Non-Operating Income (Loss)	(2,173,100)	-	(2,173,100)	(616,135)	-	Not Planned	28%
Net Income (Loss)	\$ (2,309,620)	\$ -	\$ (2,309,620)	\$ (482,391)	\$ -	Not Planned	21%

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance



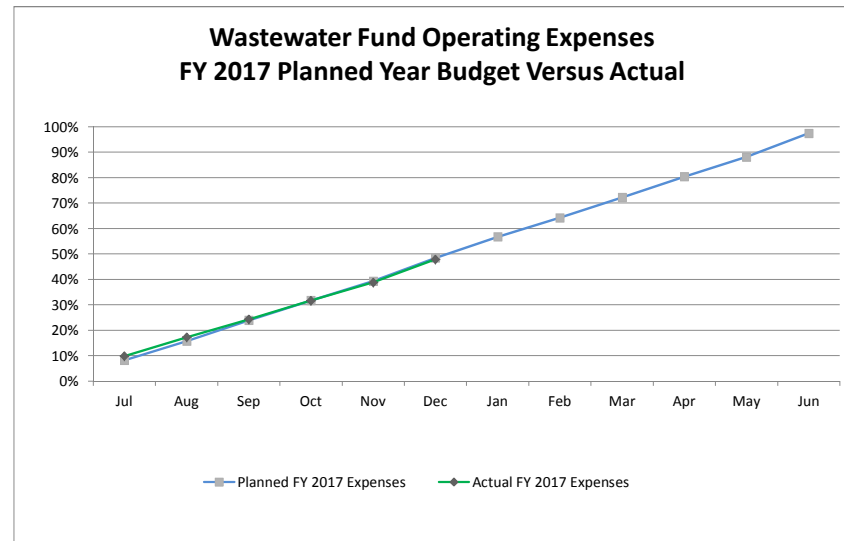
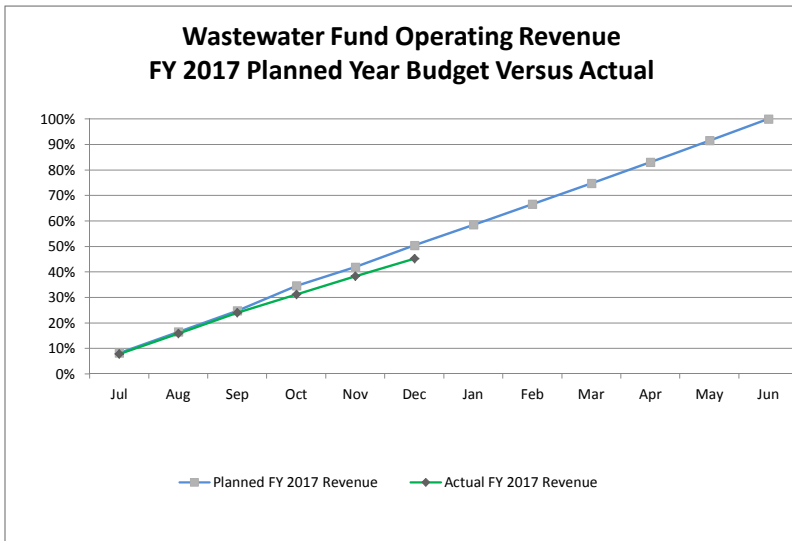
City of Casper, Wyoming
Statement of Revenues and Expenditures
Wastewater Treatment Plant Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 4,815,918	\$ -	\$ 4,815,918	\$ 2,142,550	\$ 2,430,010	-11.8%	44%
Transfers In	750,000	-	750,000	375,000	375,000	0.0%	50%
Total Operating Revenues	5,565,918	-	5,565,918	2,517,550	2,805,010	-10.2%	45%
Operating Expenses							
Personnel Services	1,248,052	-	1,248,052	605,254	593,578	-2.0%	48%
Other Operating Expenses	2,241,963	-	2,241,963	1,022,229	1,094,906	6.6%	46%
Total Operating Expenses	3,490,015	-	3,490,015	1,627,482	1,688,484	3.6%	47%
Operating Income (Loss)	2,075,903	-	2,075,903	890,068	1,116,526	-20.3%	43%
Capital & Non-Operating							
Capital & Non-Operating Revenues	2,799,556	-	2,799,556	126,731	-	Not Planned	5%
Capital & Non-Operating Expenses	(5,681,456)	-	(5,681,456)	(2,515,985)	-	Not Planned	44%
Total Capital Non-Operating Income (Loss)	(2,881,900)	-	(2,881,900)	(2,389,255)	-	Not Planned	83%
Net Income (Loss)	\$ (805,997)	\$ -	\$ (805,997)	\$ (1,499,187)	\$ -	Not Planned	186%

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

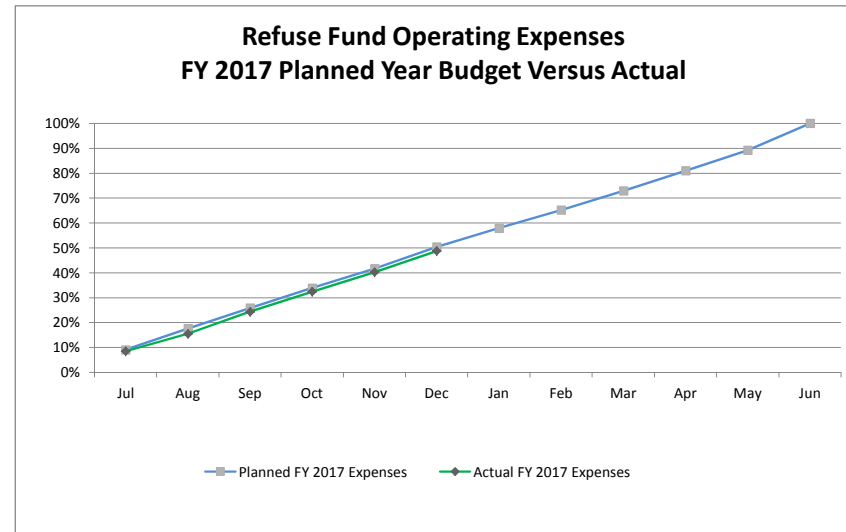
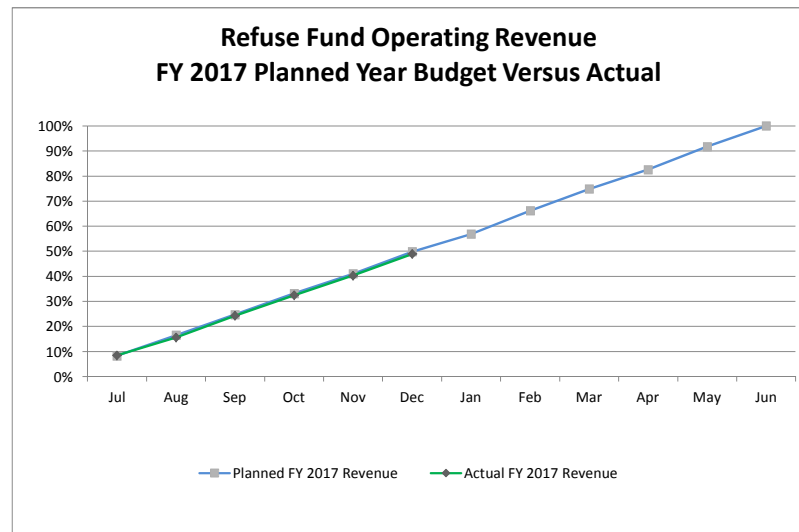
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Refuse Collection Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 6,266,930	\$ -	\$ 6,266,930	\$ 3,066,426	\$ 3,125,197	-1.9%	49%
Total Operating Revenues	6,266,930	-	6,266,930	3,066,426	3,125,197	-1.9%	49%
Operating Expenses							
Personnel Services	1,661,381	-	1,661,381	802,691	825,187	2.7%	48%
Other Operating Expenses	3,929,479	-	3,929,479	1,920,527	1,991,139	3.5%	49%
Total Operating Expenses	5,590,860	-	5,590,860	2,723,217	2,816,326	3.3%	49%
Operating Income (Loss)	676,070	-	676,070	343,209	308,871	11.1%	51%
Capital & Non-Operating							
Capital & Non-Operating Revenues	52,829	-	52,829	27,353	-	Not Planned	52%
Capital & Non-Operating Expenses	(4,022,560)	-	(4,022,560)	(747,929)	-	Not Planned	19%
Total Capital Non-Operating Income (Loss)	(3,969,731)	-	(3,969,731)	(720,577)	-	Not Planned	18%
Net Income (Loss)	\$ (3,293,661)	\$ -	\$ (3,293,661)	\$ (377,368)	\$ -	Not Planned	11%

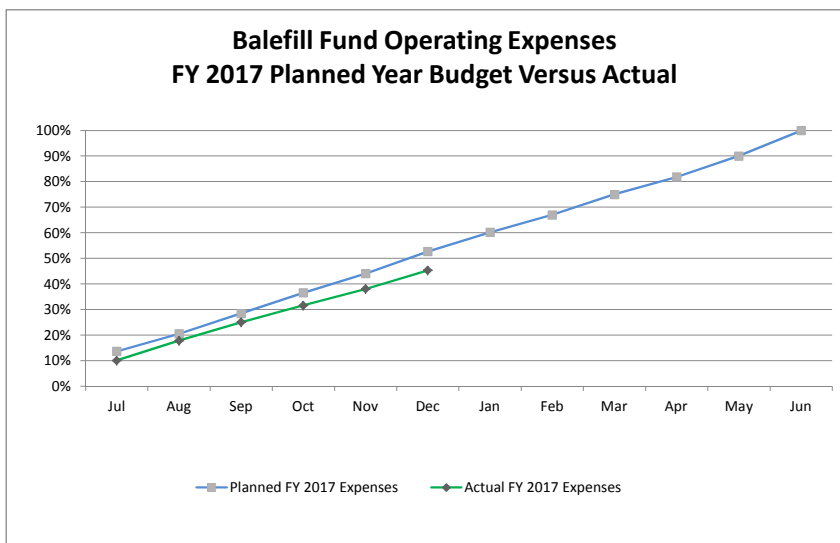
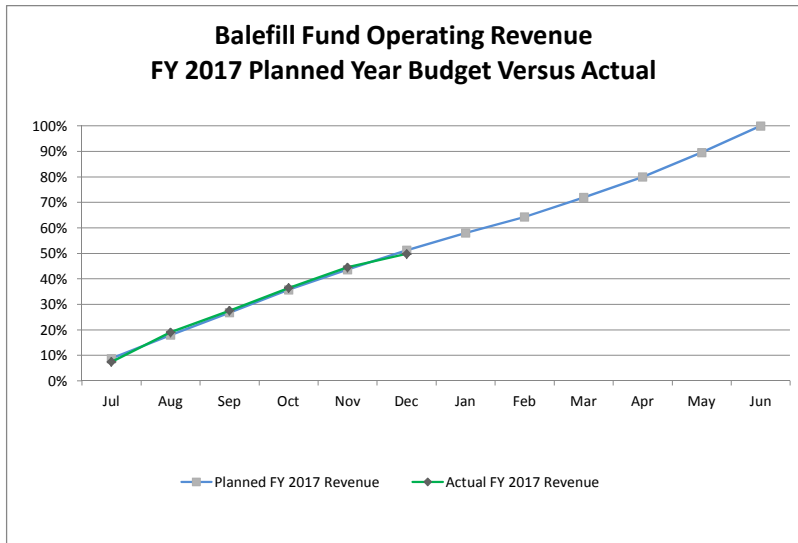
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Balefill Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 6,470,040	\$ -	\$ 6,470,040	\$ 3,220,518	\$ 3,315,469	-2.9%	50%
Total Operating Revenues	6,470,040	-	6,470,040	3,220,518	3,315,469	-2.9%	50%
Operating Expenses							
Personnel Services	1,605,738	-	1,605,738	821,316	819,976	-0.2%	51%
Other Operating Expenses	3,432,621	-	3,432,621	1,460,538	1,831,957	20.3%	43%
Total Operating Expenses	5,038,359	-	5,038,359	2,281,855	2,651,933	14.0%	45%
Operating Income (Loss)	1,431,681	-	1,431,681	938,663	663,536	41.5%	66%
Capital & Non-Operating							
Capital & Non-Operating Revenues	2,291,850	-	2,291,850	998,778	-	Not Planned	44%
Capital & Non-Operating Expenses	(14,064,604)	-	(14,064,604)	(9,725,932)	-	Not Planned	69%
Total Non-operating Revenues (Expenses)	(11,772,754)	-	(11,772,754)	(8,727,154)	-	Not Planned	74%
Net Income (Loss)	\$ (10,341,073)	\$ -	\$ (10,341,073)	\$ (7,788,491)	\$ -	Not Planned	75%

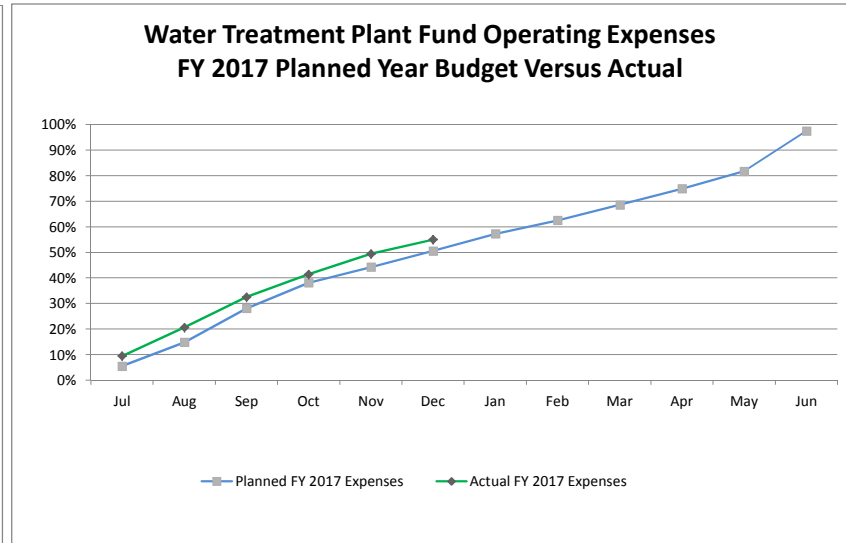
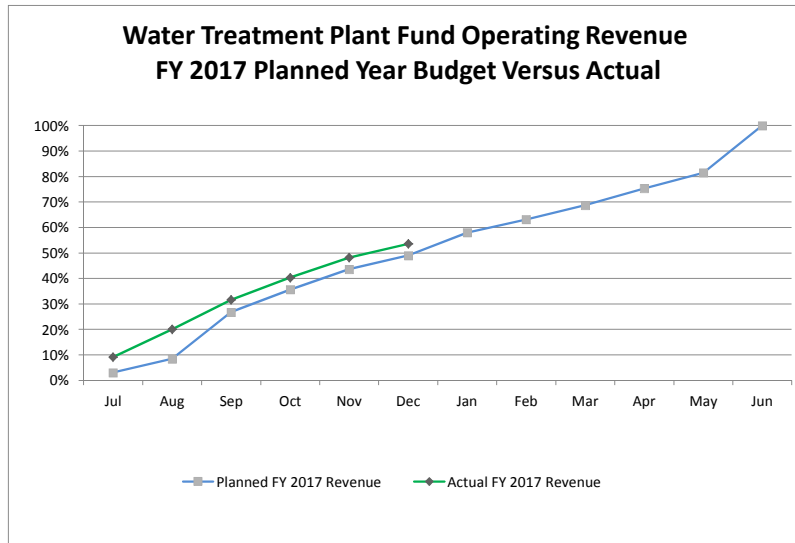
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Water Treatment Plant Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 2,987,024	\$ -	\$ 2,987,024	\$ 1,601,154	\$ 1,509,717	6.1%	54%
Total Operating Revenues	2,987,024	-	2,987,024	1,601,154	1,509,717	6.1%	54%
Operating Expenses							
Personnel Services	937,218	-	937,218	466,789	437,517	-6.7%	50%
Other Operating Expenses	2,049,806	-	2,049,806	1,134,365	1,072,199	-5.8%	55%
Total Operating Expenses	2,987,024	-	2,987,024	1,601,154	1,509,717	-6.1%	54%
Net Income (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	NA

Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance





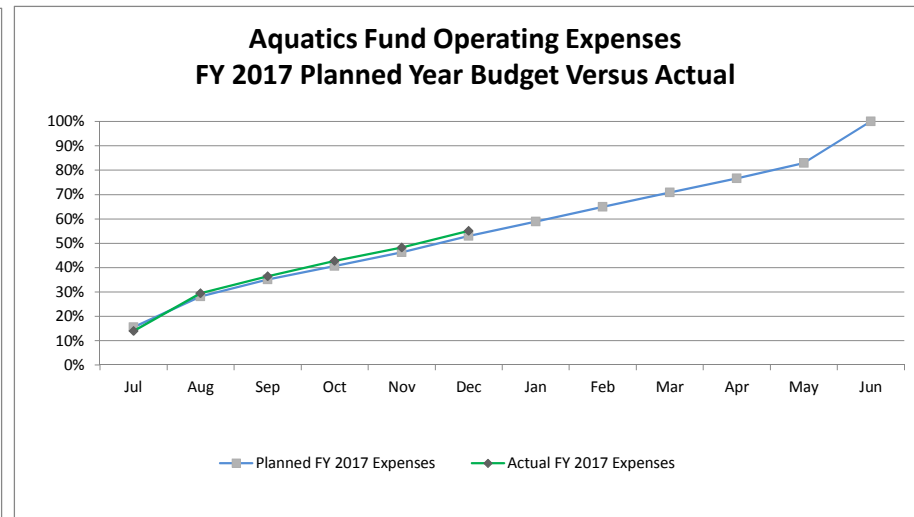
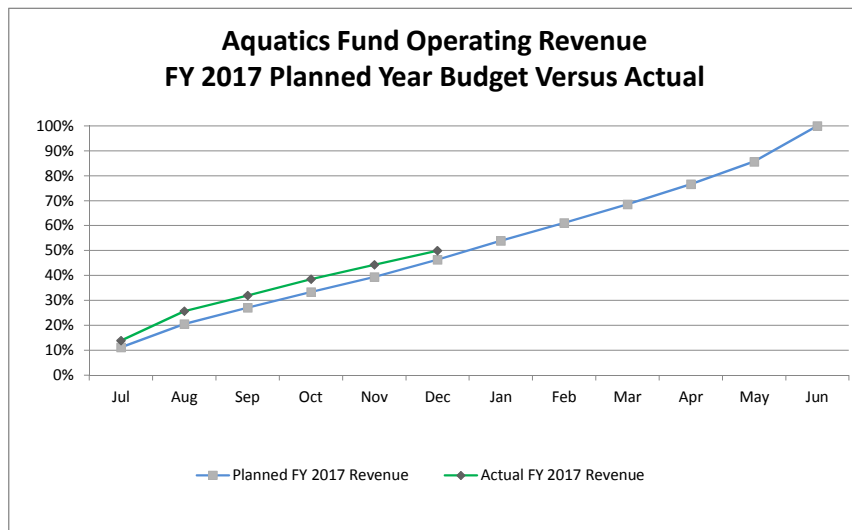
City of Casper, Wyoming
Statement of Assets, Liabilities and Fund Equity
Leisure Services Enterprise Funds
(Budget Basis - For Management Use Only)
December 31, 2016

	<u>Aquatics Fund</u>	<u>Golf Course Fund</u>	<u>Ice Arena Fund</u>	<u>Hogadon Fund</u>	<u>Casper Events Center Fund</u>	<u>Casper Recreation Center Fund</u>
Assets						
Current Assets						
Cash	\$ (74,969)	\$ (86,783)	\$ (5,284)	\$ 15,260	\$ 72,604	\$ 36,619
Inventories - Net	-	-	-	-	-	-
Accounts Receivable - Net	39	-	26,468	-	7,441	1,545
Total Current Assets	<u>(74,930)</u>	<u>(86,783)</u>	<u>21,184</u>	<u>15,260</u>	<u>80,045</u>	<u>38,164</u>
Fixed assets						
Land, Buildings, & Improvements	7,246,836	4,006,589	2,325,228	2,321,760	27,480,741	5,316,852
Equipment	18,427	1,168,607	273,940	2,291,511	3,318,314	234,702
Less Accumulated Depreciation	<u>(1,880,719)</u>	<u>(4,505,709)</u>	<u>(1,281,536)</u>	<u>(2,742,326)</u>	<u>(17,141,796)</u>	<u>(3,656,766)</u>
Net Fixed Assets	<u>5,384,545</u>	<u>669,486</u>	<u>1,317,632</u>	<u>1,870,945</u>	<u>13,657,260</u>	<u>1,894,788</u>
Total Assets	\$ 5,309,615	\$ 582,703	\$ 1,338,816	\$ 1,886,205	\$ 13,737,305	\$ 1,932,952
Liabilities and Fund Equity						
Liabilities						
Accounts Payable	\$ 936	\$ 3,884	\$ 3,416	\$ 11,064	\$ 4,298	\$ 2,553
Accrued Wages and Benefits Payable	29,999	18,765	7,976	15,721	18,133	52,998
Deferred Revenue	-	-	-	-	-	1,082
Unearned Revenue - Show Accounts	-	-	-	-	1,113,947	-
Customer Deposits	-	-	-	-	-	550
Total Liabilities	<u>30,935</u>	<u>22,649</u>	<u>11,392</u>	<u>26,786</u>	<u>1,136,377</u>	<u>57,183</u>
Fund Equity						
Net Assets	<u>5,278,679</u>	<u>560,054</u>	<u>1,327,425</u>	<u>1,859,419</u>	<u>12,600,928</u>	<u>1,875,770</u>
Total Fund Equity	<u>5,278,679</u>	<u>560,054</u>	<u>1,327,425</u>	<u>1,859,419</u>	<u>12,600,928</u>	<u>1,875,770</u>
Total Liabilities and Fund Equity	\$ 5,309,615	\$ 582,703	\$ 1,338,816	\$ 1,886,205	\$ 13,737,305	\$ 1,932,952

City of Casper, Wyoming
Statement of Revenues and Expenditures
Aquatics Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 586,566	\$ -	\$ 586,566	\$ 293,053	\$ 254,405	15.2%	50%
Transfers In	493,113	-	493,113	246,557	246,557	0.0%	50%
Total Operating Revenues	1,079,679	-	1,079,679	539,609	500,961	7.7%	50%
Operating Expenses							
Personnel Services	710,387	-	710,387	390,835	379,790	-2.9%	55%
Other Operating Expenses	366,792	-	366,792	202,430	190,704	-6.1%	55%
Total Operating Expenses	1,077,179	-	1,077,179	593,265	570,494	-4.0%	55%
Operating Income (Loss)	2,500	-	2,500	(53,656)	(69,533)	22.8%	-2146%
Capital & Non-Operating							
Capital & Non-Operating Expenses	(2,500)	-	(2,500)	(919)	-	Not Planned	37%
Total Capital Non-Operating Income (Loss)	(2,500)	-	(2,500)	(919)	-	Not Planned	37%
Net Income (Loss)	\$ -	\$ -	\$ -	\$ (54,575)	\$ -	Not Planned	NA

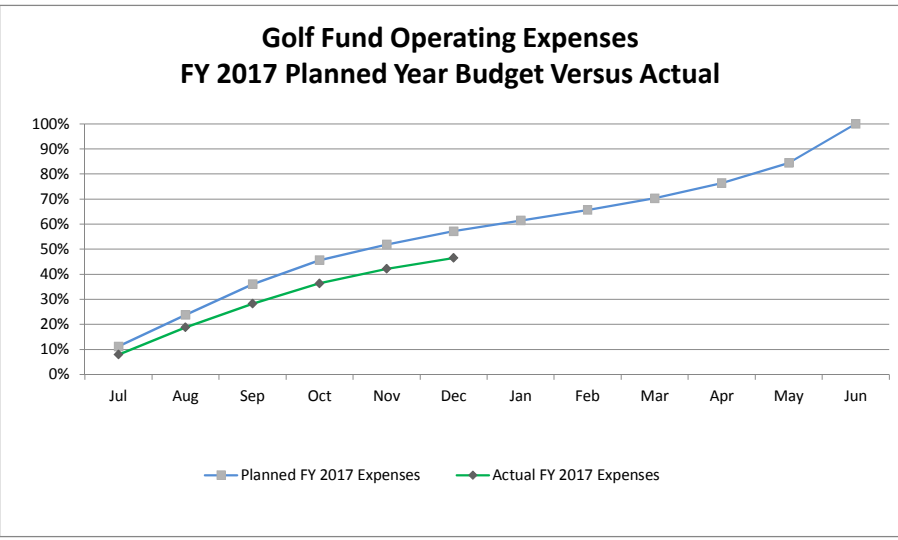
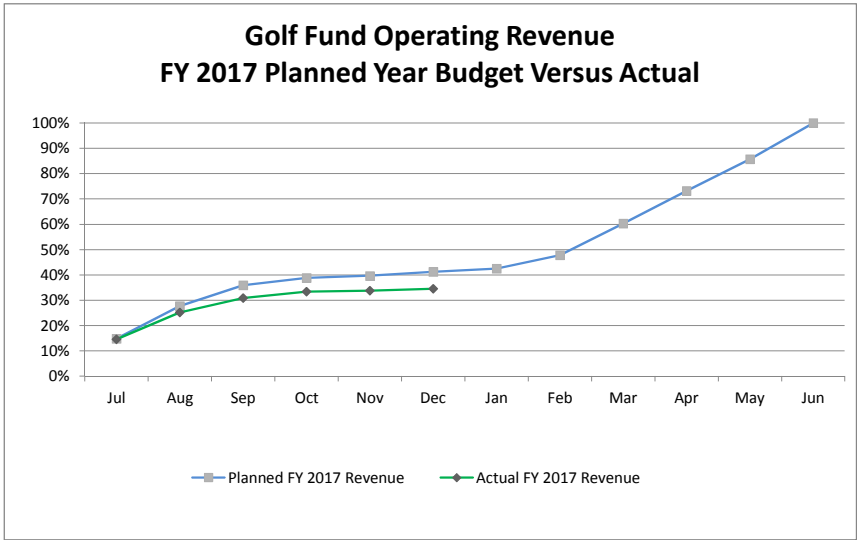
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Golf Course Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 886,286	\$ -	\$ 886,286	\$ 306,404	\$ 365,727	-16.2%	35%
Total Operating Revenues	886,286	-	886,286	306,404	365,727	-16.2%	35%
Operating Expenses							
Personnel Services	308,777	-	308,777	157,723	175,276	10.0%	51%
Other Operating Expenses	422,974	-	422,974	182,283	242,856	24.9%	43%
Total Operating Expenses	731,751	-	731,751	340,005	418,132	18.7%	46%
Operating Income (Loss)	154,535	-	154,535	(33,601)	(52,405)	35.9%	-22%
Capital & Non-Operating							
Capital & Non-Operating Expenses	(5,000)	-	(5,000)	(3,933)	-	Not Planned	79%
Total Capital Non-Operating Income (Loss)	(5,000)	-	(5,000)	(3,933)	-	Not Planned	79%
Net Income (Loss)	\$ 149,535	\$ -	\$ 149,535	\$ (37,534)	\$ -	Not Planned	-25%

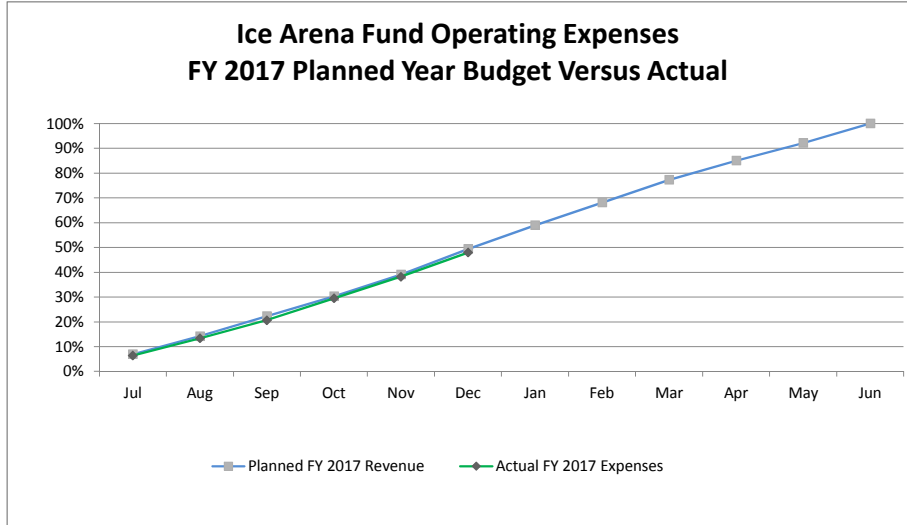
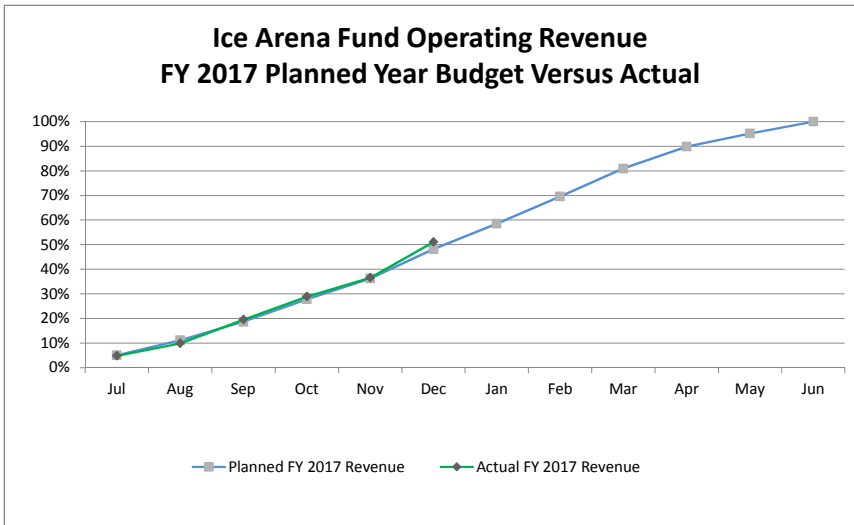
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Ice Arena Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 314,875	\$ -	\$ 314,875	\$ 163,468	\$ 147,646	10.7%	52%
Transfers In	224,825	-	224,825	112,413	112,413	0.0%	50%
Total Operating Revenues	539,700	-	539,700	275,881	260,058	6.1%	51%
Operating Expenses							
Personnel Services	311,646	-	311,646	169,153	153,456	-10.2%	54%
Other Operating Expenses	225,554	-	225,554	88,667	111,995	20.8%	39%
Total Operating Expenses	537,200	-	537,200	257,819	265,451	2.9%	48%
Operating Income (Loss)	2,500	-	2,500	18,062	(5,393)	434.9%	722%
Capital & Non-Operating							
Capital & Non-Operating Expenses	(2,500)	-	(2,500)	(919)	-	Not Planned	37%
Total Capital Non-Operating Income (Loss)	(2,500)	-	(2,500)	(919)	-	Not Planned	37%
Net Income (Loss)	\$ -	\$ -	\$ -	\$ 17,143	\$ -	Not Planned	NA

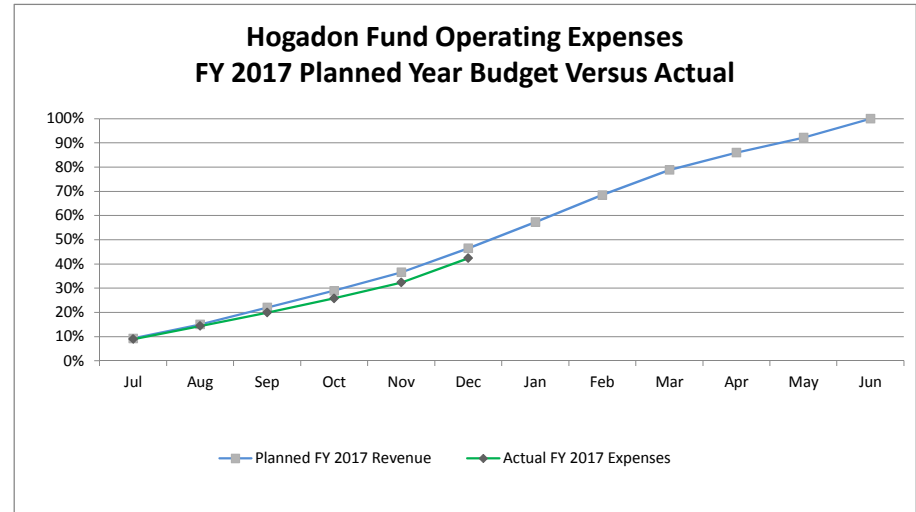
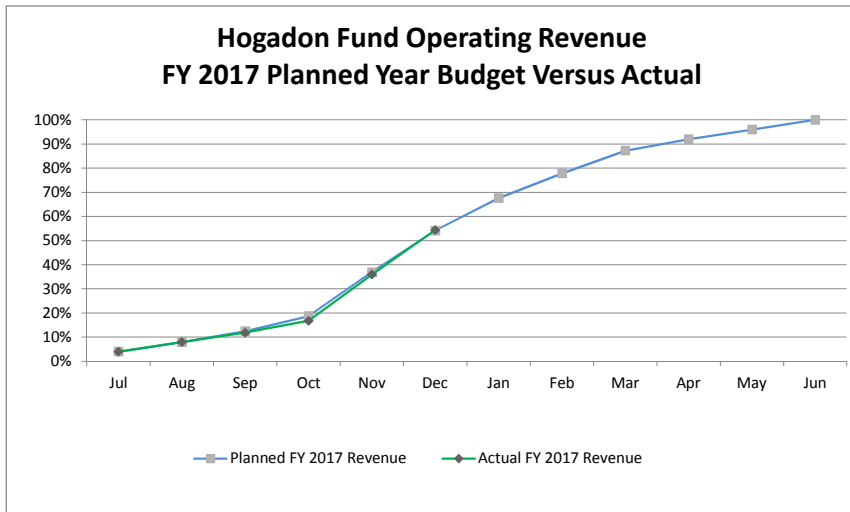
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Hogadon Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 437,000	\$ -	\$ 437,000	\$ 254,822	\$ 252,660	0.9%	58%
Transfers In	392,808	-	392,808	196,404	196,404	0.0%	50%
Total Operating Revenues	829,808	-	829,808	451,226	449,064	0.5%	54%
Operating Expenses							
Personnel Services	391,044	-	391,044	173,064	172,795	-0.2%	44%
Other Operating Expenses	433,761	-	433,761	176,116	210,174	16.2%	41%
Total Operating Expenses	824,805	-	824,805	349,179	382,969	8.8%	42%
Operating Income (Loss)	5,003	-	5,003	102,047	66,095	54.4%	2040%
Capital & Non-Operating							
Capital & Non-Operating Expenses	(7,400)	-	(7,400)	(5,672)	-	Not Planned	77%
Total Capital Non-Operating Income (Loss)	(7,400)	-	(7,400)	(5,672)	-	Not Planned	77%
Net Income (Loss)	\$ (2,397)	\$ -	\$ (2,397)	\$ 96,375	\$ -	Not Planned	4121%

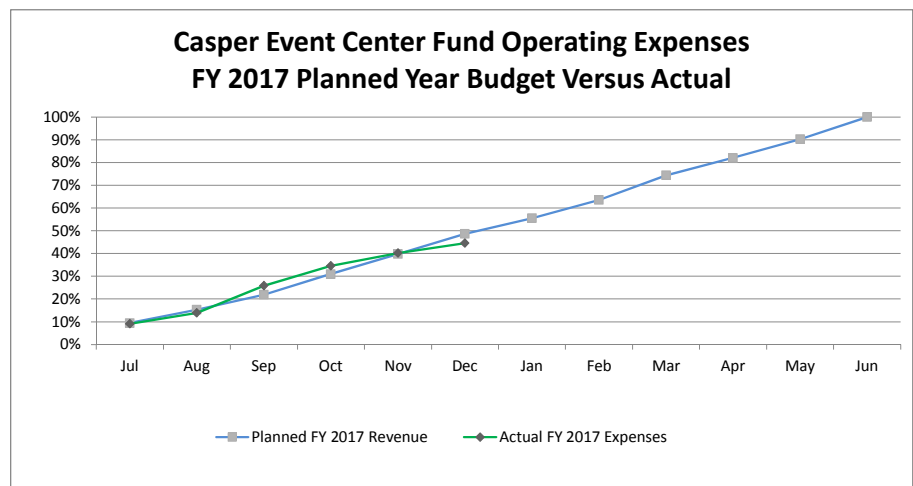
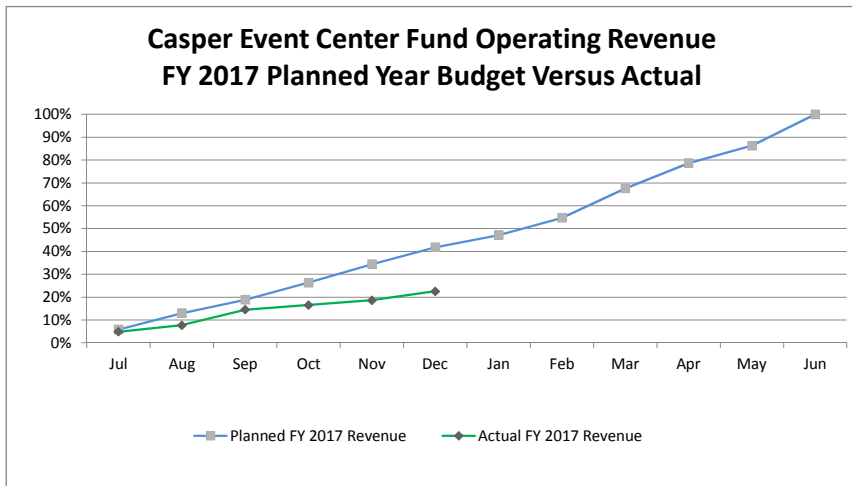
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Casper Events Center Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 2,153,100	\$ -	\$ 2,153,100	\$ 309,436	\$ 829,226	-62.7%	14%
Transfers In	744,594	120,045	864,639	372,297	432,320	-13.9%	43%
Total Operating Revenues	2,897,694	120,045	3,017,739	681,733	1,261,545	-46.0%	23%
Operating Expenses							
Personnel Services	1,868,562	-	1,868,562	545,299	927,411	41.2%	29%
Other Operating Expenses	1,129,018	120,045	1,249,063	845,632	589,267	-43.5%	68%
Total Operating Expenses	2,997,580	120,045	3,117,625	1,390,930	1,516,677	8.3%	45%
Operating Income (Loss)	(99,886)	-	(99,886)	(709,197)	(255,132)	-178.0%	710%
Capital & Non-Operating							
Capital & Non-Operating Revenues	117,486	-	117,486	50,732	-	Not Planned	43%
Capital & Non-Operating Expenses	(17,600)	-	(17,600)	-	-	No Current YTD	-
Total Capital Non-Operating Income (Loss)	99,886	-	99,886	50,732	-	Not Planned	51%
Net Income (Loss)	\$ -	\$ -	\$ -	\$ (658,465)	\$ -	Not Planned	NA

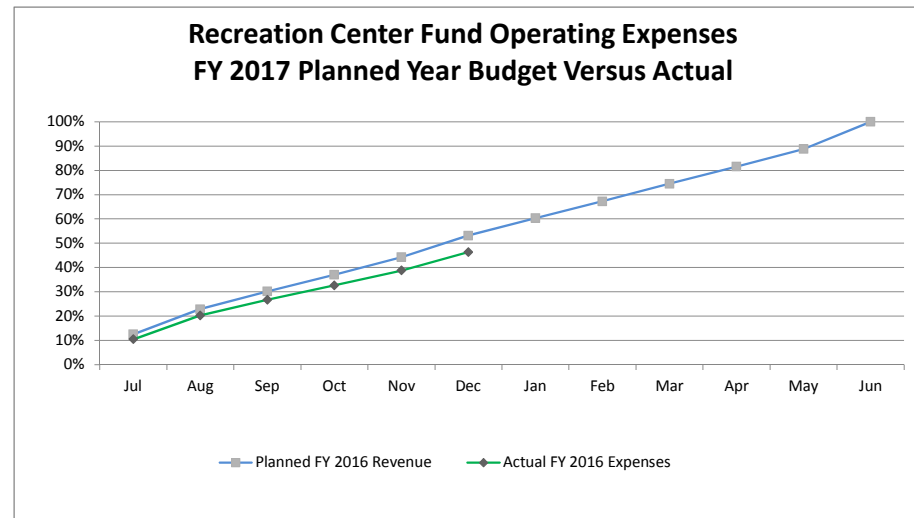
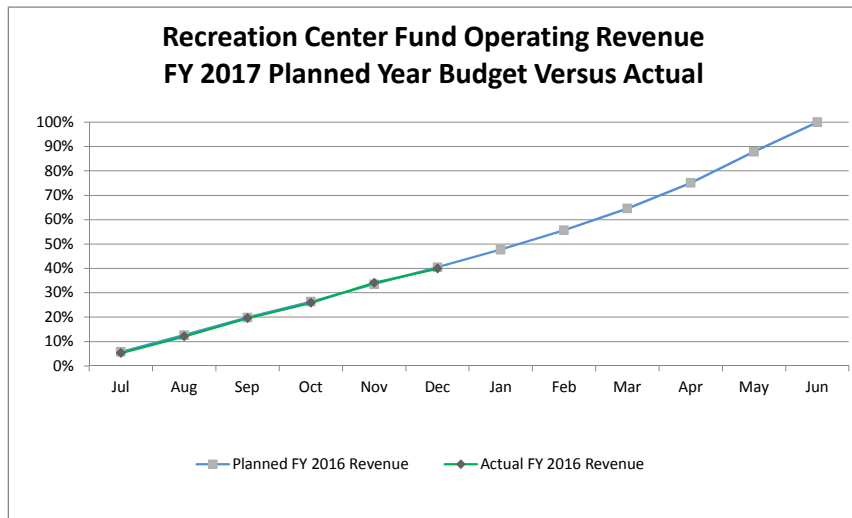
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Casper Recreation Center Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 563,050	\$ -	\$ 563,050	\$ 164,264	\$ 171,314	-4.1%	29%
Transfers In	597,060	-	597,060	298,530	298,530	0.0%	50%
Total Operating Revenues	1,160,110	-	1,160,110	462,794	469,844	-1.5%	40%
Operating Expenses							
Personnel Services	923,862	-	923,862	425,271	496,059	14.3%	46%
Other Operating Expenses	230,998	-	230,998	110,110	118,331	6.9%	48%
Total Operating Expenses	1,154,860	-	1,154,860	535,381	614,389	12.9%	46%
Operating Income (Loss)	5,250	-	5,250	(72,587)	(144,545)	49.8%	-1383%
Capital & Non-Operating							
Capital & Non-Operating Expenses	(5,250)	-	(5,250)	(919)	-	Not Planned	18%
Total Capital Non-Operating Income (Loss)	(5,250)	-	(5,250)	(919)	-	Not Planned	18%
Net Income (Loss)	\$ -	\$ -	\$ -	\$ (73,506)	\$ -	Not Planned	NA

Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance





City of Casper, Wyoming
Statement of Assets, Liabilities and Fund Equity
Other Enterprise Funds
(Budget Basis - For Management Use Only)
December 31, 2016

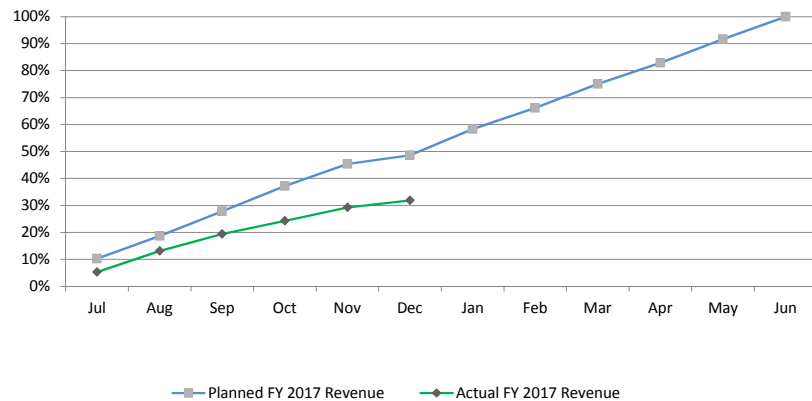
	Parking Lots Fund
Assets	
Current Assets	
Cash	\$ 27,605
Investments	473,689
Market Adjustment on Investments	(1,383)
Interest Receivable	1,083
Total Current Assets	500,993
Fixed assets	
Land, Buildings, & Improvements	2,768,257
Equipment	39,782
Less Accumulated Depreciation	(1,746,831)
Net Fixed Assets	1,061,208
Total Assets	\$ 1,562,201
Liabilities and Fund Equity	
Liabilities	
Accounts Payable	\$ 86
Total Liabilities	86
Fund Equity	
Net Assets	1,562,115
Total Fund Equity	1,562,115
Total Liabilities and Fund Equity	\$ 1,562,201

City of Casper, Wyoming
Statement of Revenues and Expenditures
Parking Lots Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

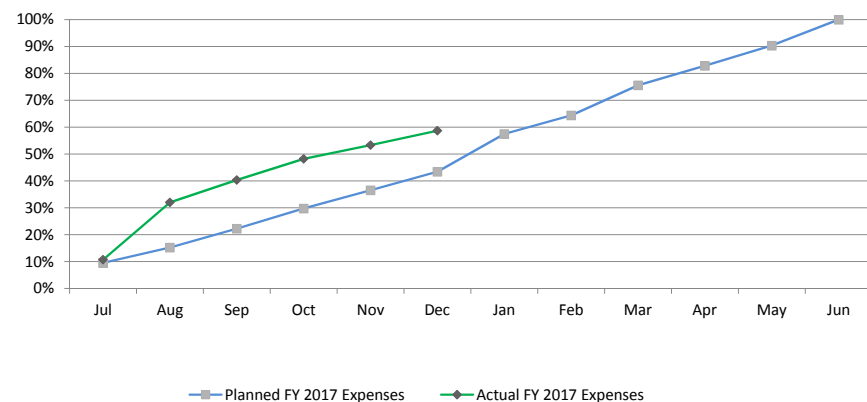
	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 10,900	\$ -	\$ 10,900	\$ 3,468	\$ 5,297	-34.5%	32%
Total Operating Revenues	10,900	-	10,900	3,468	5,297	-34.5%	32%
Operating Expenses							
Operating Expenses	19,181	-	19,181	11,242	8,329	-35.0%	59%
Total Operating Expenses	19,181	-	19,181	11,242	8,329	-35.0%	59%
Operating Income (Loss)	(8,281)	-	(8,281)	(7,774)	(3,032)	-156.4%	94%
Capital & Non-Operating							
Capital & Non-Operating Revenues	5,312	-	5,312	2,396	-	Not Planned	45%
Total Capital Non-Operating Income (Loss)	5,312	-	5,312	2,396	-	Not Planned	45%
Net Income (Loss)	\$ (2,969)	\$ -	\$ (2,969)	\$ (5,378)	\$ -	Not Planned	181%

Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance

**Parking Lot Fund Operating Revenue
FY 2017 Planned Year Budget Versus Actual**



**Parking Lot Fund Operating Expenses
FY 2017 Planned Year Budget Versus Actual**



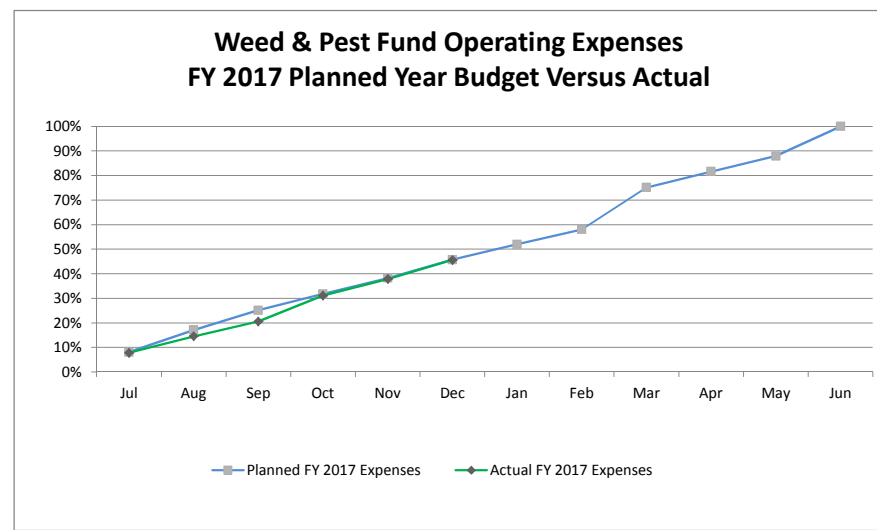
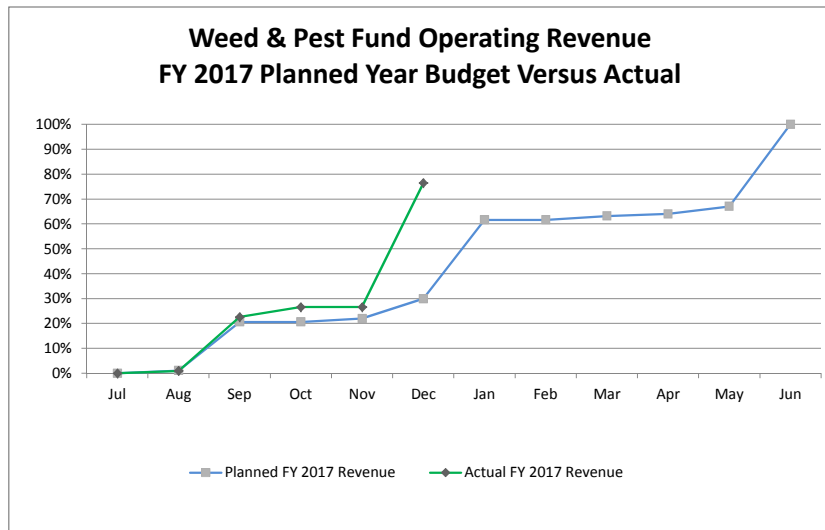
City of Casper, Wyoming
Statement of Assets, Liabilities and Fund Equity
Special Revenue Funds
(Budget Basis - For Management Use Only)
December 31, 2016

	Weed & Pest Fund	Transit Services Fund	CDBG Fund	Police Grants Fund	Fire Grants Fund	Redevelopment Loan Fund	Revolving Land Fund	Metropolitan Planning Organization Fund	Special Reserves Fund
Assets									
Cash	\$ 271,125	\$ (358,220)	\$ 28,554	\$ 32,325	\$ 72,154	\$ 131,931	\$ (286,578)	\$ (11,851)	\$ 309,074
Investments	150,000	-	-	-	-	148,739	-	-	111,090
Market Adjustment on Investments	(81)	-	-	-	-	(81)	-	-	(60)
Interest Receivable	321	-	-	-	-	318	-	-	238
Grant Receivable	-	75,707	-	29,200	-	-	-	113,681	-
Accounts Receivable - Net	-	-	28,821	-	-	-	3,225	-	-
Loans Receivable - Net	-	-	4,732	-	-	454,000	-	-	-
Total Assets	<u>421,365</u>	<u>(282,513)</u>	<u>62,107</u>	<u>61,525</u>	<u>72,154</u>	<u>734,907</u>	<u>(283,353)</u>	<u>101,830</u>	<u>420,341</u>
Total Assets	\$ 421,365	\$ (282,513)	\$ 62,107	\$ 61,525	\$ 72,154	\$ 734,907	\$ (283,353)	\$ 101,830	\$ 420,341
Liabilities and Owner's Equity									
Accounts Payable	\$ 338	\$ 146,226	\$ 37,776	\$ 10,446	\$ -	\$ -	\$ -	\$ 63,172	\$ -
Loans Payable	-	-	-	-	-	464,911	-	-	-
Accrued Wages and Benefits Payable	4,389	-	1,123	-	-	-	-	4,578	-
Total Liabilities	<u>4,727</u>	<u>146,226</u>	<u>38,899</u>	<u>10,446</u>	<u>-</u>	<u>464,911</u>	<u>-</u>	<u>67,750</u>	<u>-</u>
Fund Equity									
Net Assets	416,638	(428,739)	23,209	51,079	72,154	269,996	(283,353)	34,079	420,341
Encumbrances	-	-	-	-	-	-	-	51,685	13,387
Reserve for Encumbrances	-	-	-	-	-	-	-	(51,685)	(13,387)
Total Fund Equity	<u>416,638</u>	<u>(428,739)</u>	<u>23,209</u>	<u>51,079</u>	<u>72,154</u>	<u>269,996</u>	<u>(283,353)</u>	<u>34,079</u>	<u>420,341</u>
Total Liabilities and Fund Equity	\$ 421,365	\$ (282,513)	\$ 62,107	\$ 61,525	\$ 72,154	\$ 734,907	\$ (283,353)	\$ 101,830	\$ 420,341

City of Casper, Wyoming
Statement of Revenues and Expenditures
Weed & Pest Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

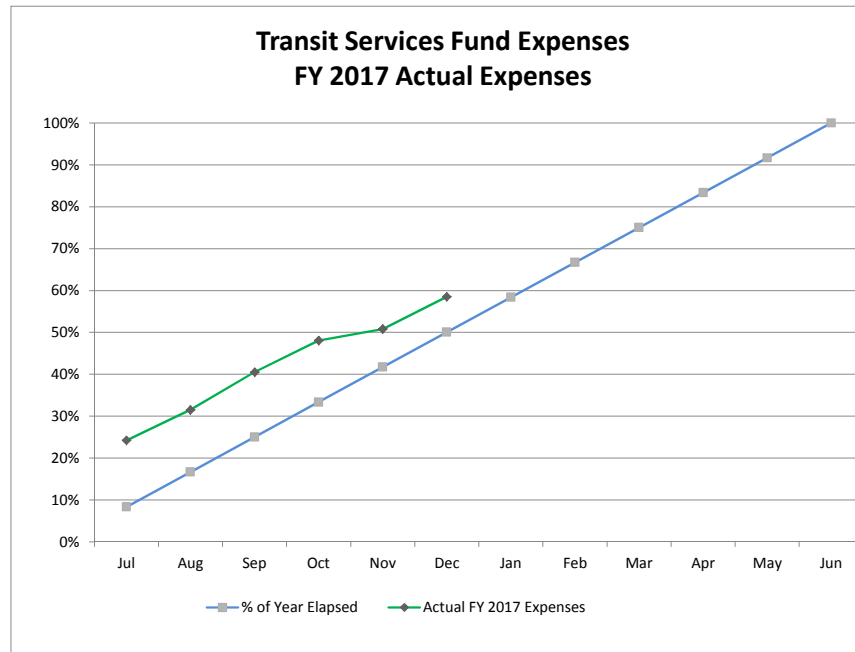
	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 510,336	\$ -	\$ 510,336	\$ 389,846	\$ 152,918	154.9%	76%
Total Operating Revenues	510,336	-	510,336	389,846	152,918	154.9%	76%
Operating Expenses							
Personnel Services	276,051	-	276,051	137,403	140,578	2.3%	50%
Other Operating Expenses	348,500	-	348,500	147,206	145,067	-1.5%	42%
Total Operating Expenses	624,551	-	624,551	284,609	285,645	0.4%	46%
Operating Income (Loss)	(114,215)	-	(114,215)	105,237	(132,727)	179.3%	192%
Capital & Non-Operating							
Capital & Non-Operating Revenues	19,088	-	19,088	9,468	-	Not Planned	50%
Capital & Non-Operating Expenses	(1,350)	-	(1,350)	(484)	-	Not Planned	36%
Total Capital Non-Operating Income (Loss)	17,738	-	17,738	8,984	-	Not Planned	51%
Net Income (Loss)	\$ (96,477)	\$ -	\$ (96,477)	\$ 114,221	\$ -	Not Planned	218%

Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



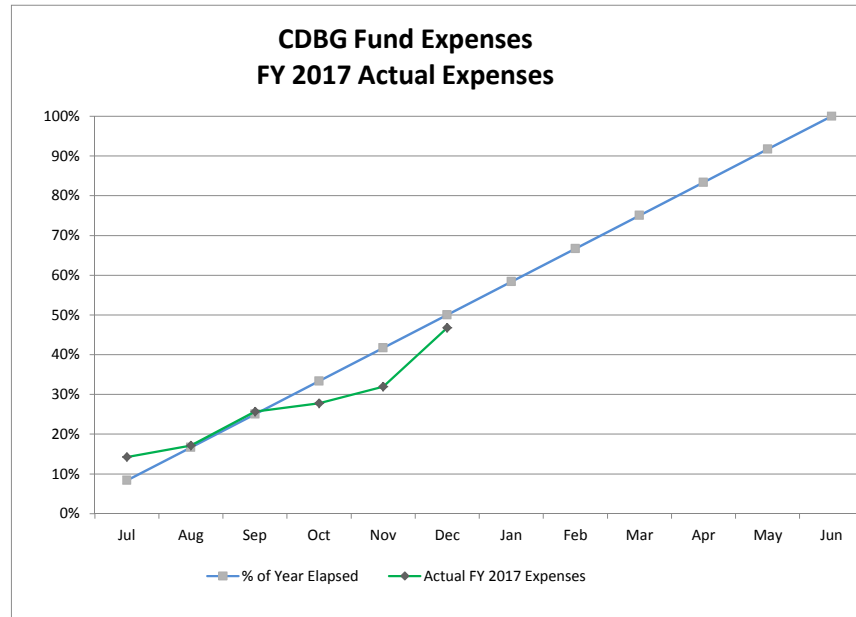
City of Casper, Wyoming
Statement of Revenues and Expenditures
Transit Services Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Revenues					
Operating Revenues	\$ 2,150,938	\$ -	\$ 2,150,938	\$ 763,884	36%
Transfers In	525,000	-	525,000	337,707	64%
Total Operating Revenues	2,675,938	-	2,675,938	1,101,591	41%
Operating Expenses					
Operating Expenses	1,853,913	-	1,853,913	1,085,492	59%
Total Operating Expenses	1,853,913	-	1,853,913	1,085,492	59%
Operating Income (Loss)	822,025	-	822,025	16,099	2%
Capital & Non-Operating					
Capital & Non-Operating Expenses	(822,025)	-	(822,025)	(317,241)	39%
Total Capital Non-Operating Income (Loss)	(822,025)	-	(822,025)	(317,241)	39%
Net Income (Loss)	\$ -	\$ -	\$ -	\$ (301,142)	NA



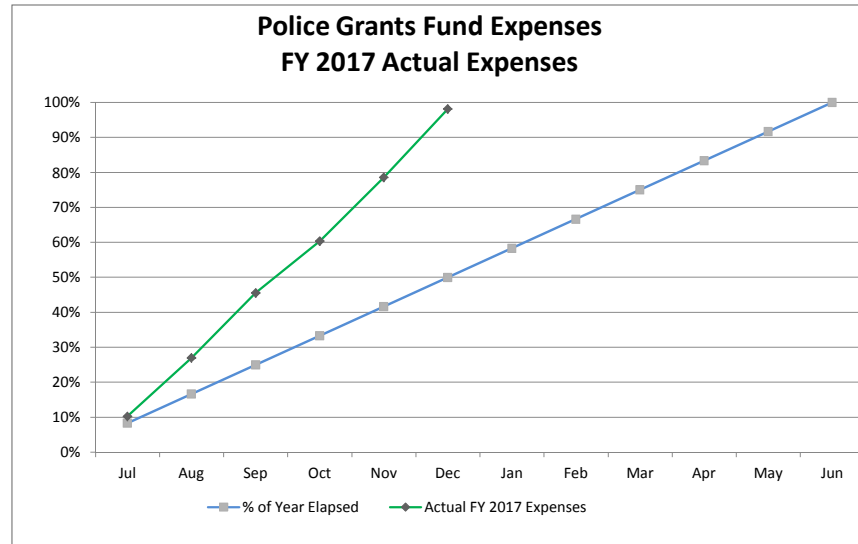
City of Casper, Wyoming
Statement of Revenues and Expenditures
CDBG Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Revenues					
Operating Revenues	\$ 287,280	\$ -	\$ 287,280	\$ 141,639	49%
Transfers In	20,541	-	20,541	-	-
Total Operating Revenues	307,821	-	307,821	141,639	46%
Operating Expenses					
Personnel Services	75,673	-	75,673	37,633	50%
Other Operating Expenses	234,112	-	234,112	107,275	46%
Total Operating Expenses	309,785	-	309,785	144,908	47%
Operating Income (Loss)	(1,964)	-	(1,964)	(3,269)	166%
Capital & Non-Operating					
Capital & Non-Operating Revenues	1,964	-	1,964	3,507	179%
Total Capital Non-Operating Income (Loss)	1,964	-	1,964	3,507	179%
Net Income (Loss)	\$ -	\$ -	\$ -	\$ 238	NA



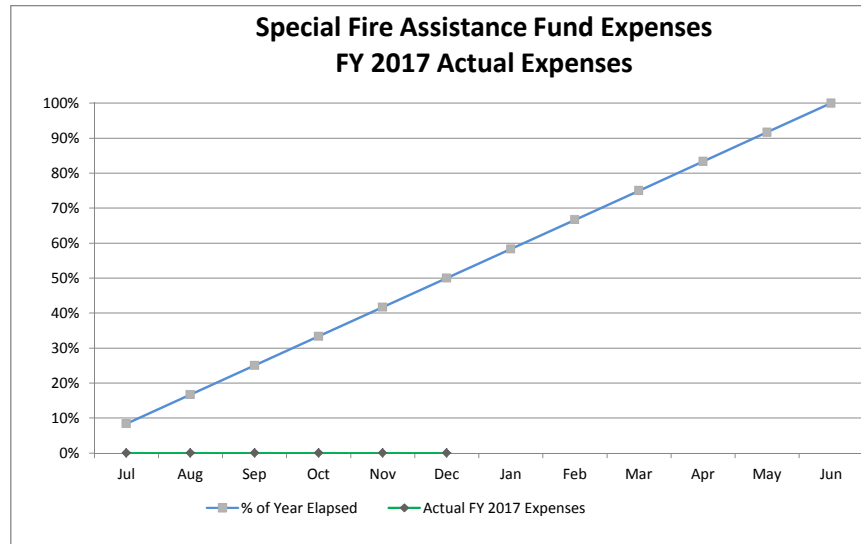
City of Casper, Wyoming
Statement of Revenues and Expenditures
Police Grants Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Revenues					
Operating Revenues	\$ 148,279	\$ -	\$ 148,279	\$ 115,869	78%
Total Operating Revenues	148,279	-	148,279	115,869	78%
Operating Expenses					
Personnel Services	68,867	-	68,867	85,574	124%
Other Operating Expenses	77,412	-	77,412	57,998	75%
Total Operating Expenses	146,279	-	146,279	143,572	98%
Operating Income (Loss)	2,000	-	2,000	(27,703)	-1385%
Capital & Non-Operating					
Capital & Non-Operating Expenses	(2,000)	-	(2,000)	(10,320)	516%
Total Capital Non-Operating Income (Loss)	(2,000)	-	(2,000)	(10,320)	516%
Net Income (Loss)	\$ -	\$ -	\$ -	\$ (38,023)	NA



City of Casper, Wyoming
Statement of Revenues and Expenditures
Special Fire Assistance Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Revenues					
Operating Revenues	\$ 180,000	\$ -	\$ 180,000	\$ -	-
Total Operating Revenues	180,000	-	180,000	-	-
Operating Expenses					
Personnel Services	60,000	-	60,000	-	-
Other Operating Expenses	120,000	-	120,000	-	-
Total Operating Expenses	180,000	-	180,000	-	-
Net Income (Loss)	\$ -	\$ -	\$ -	\$ -	NA



City of Casper, Wyoming
Statement of Revenues and Expenditures
Redevelopment Loan Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

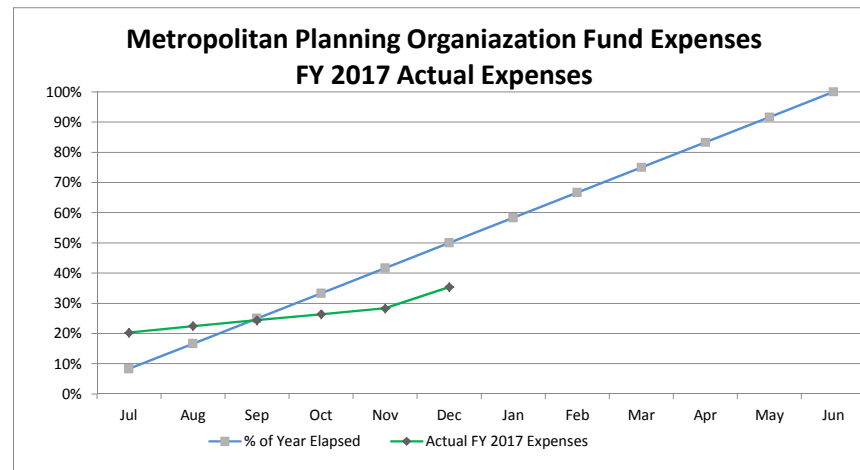
	<u>Adopted Budget Carry-over Encumbrance</u>	<u>Changes and Amendments</u>	<u>Revised Budget</u>	<u>Current Year To Date</u>	<u>Current Year % of Budget</u>
Operating Revenues					
Operating Revenues	\$ 73,567	\$ -	\$ 73,567	\$ 53,676	73%
Total Operating Revenues	73,567	-	73,567	53,676	73%
Operating Expenses					
Operating Expenses	67,119	-	67,119	53,221	79%
Total Operating Expenses	67,119	-	67,119	53,221	79%
Net Income (Loss)	\$ 6,448	\$ -	\$ 6,448	\$ 455	7%

City of Casper, Wyoming
Statement of Revenues and Expenditures
Revolving Land Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Revenues					
Operating Revenues	\$ 2,400	\$ -	\$ 2,400	\$ 5,325	222%
Total Operating Revenues	2,400	-	2,400	5,325	222%
Operating Expenses					
Operating Expenses	495,216	-	495,216	1,521,103	307%
Total Non-operating Revenues (Expenses)	495,216	-	495,216	1,521,103	307%
Operating Income (Loss)	(492,816)	-	(492,816)	(1,515,778)	308%
Capital & Non-Operating					
Capital & Non-Operating Revenues	1,188,484	-	1,188,484	767,758	65%
Total Capital Non-Operating Income (Loss)	1,188,484	-	1,188,484	767,758	65%
Net Income (Loss)	\$ 695,668	\$ -	\$ 695,668	\$ (748,021)	-

City of Casper, Wyoming
Statement of Revenues and Expenditures
Metropolitan Planning Organization Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Revenues					
Operating Revenues	\$ 881,213	\$ -	\$ 881,213	\$ 343,098	39%
Transfers In	65,239	-	65,239	38,598	59%
Total Operating Revenues	946,452	-	946,452	381,696	40%
Operating Expenses					
Personnel Services	273,790	-	273,790	94,776	35%
Other Operating Expenses	860,408	-	860,408	306,420	36%
Total Operating Expenses	1,134,198	-	1,134,198	401,196	35%
Operating Income (Loss)	(187,746)	-	(187,746)	(19,500)	10%
Capital & Non-Operating					
Capital & Non-Operating Expenses	(2,000)	-	(2,000)	-	-
Total Capital Non-Operating Income (Loss)	(2,000)	-	(2,000)	-	-
Net Income (Loss)	\$ (189,746)	\$ -	\$ (189,746)	\$ (19,500)	10%



City of Casper, Wyoming
Statement of Revenues and Expenditures
Special Reserves Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	<u>Adopted Budget Carry-over Encumbrance</u>	<u>Changes and Amendments</u>	<u>Revised Budget</u>	<u>Current Year To Date</u>	<u>Current Year % of Budget</u>
Operating Revenues					
Operating Revenues	\$ 486,632	\$ -	\$ 486,632	\$ 199,003	41%
Total Operating Revenues	486,632	-	486,632	199,003	41%
Operating Expenses					
Operating Expenses	439,963	-	439,963	221,701	50%
Transfers Out	1,000,000	-	1,000,000	500,000	50%
Total Operating Expenses	1,439,963	-	1,439,963	721,701	50%
Net Income (Loss)	\$ (953,331)	\$ -	\$ (953,331)	\$ (522,698)	55%

City of Casper, Wyoming
Statement of Assets, Liabilities and Fund Equity
Debt Service Fund - Local Assessment Districts
(Budget Basis - For Management Use Only)
December 31, 2016

	Special Assessments Fund
Assets	
Cash	\$ 359,779
Investments	1,823,373
Market Adjustment on Investments	5,598
Local Assessments	295,310
Total Assets	2,484,461
Total Assets	\$ 2,484,461
Liabilities and Fund Equity	
Liabilities	
Deferred Principal	\$ 77,236
Total Liabilities	77,236
Fund Equity	
Net Assets	2,407,225
Total Fund Equity	2,407,225
Total Liabilities and Fund Equity	\$ 2,484,461

City of Casper, Wyoming
Statement of Revenues and Expenditures
Debt Service Fund - Local Assessment Districts
 (Budget Basis - For Management Use Only)
 As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Operating Revenues					
Operating Revenues	\$ 36,000	\$ -	\$ 36,000	\$ -	-
Total Operating Revenues	36,000	-	36,000	-	-
Operating Expenses					
Operating Expenses	1,092	-	1,092	631	58%
Total Operating Expenses	1,092	-	1,092	631	58%
Operating Income (Loss)	34,908	-	34,908	(631)	-2%
Capital & Non-Operating					
Capital & Non-Operating Revenues	4,169	-	4,169	4,983	120%
Total Capital Non-Operating Income (Loss)	4,169	-	4,169	4,983	120%
Net Income (Loss)	\$ 39,077	\$ -	\$ 39,077	\$ 4,352	11%

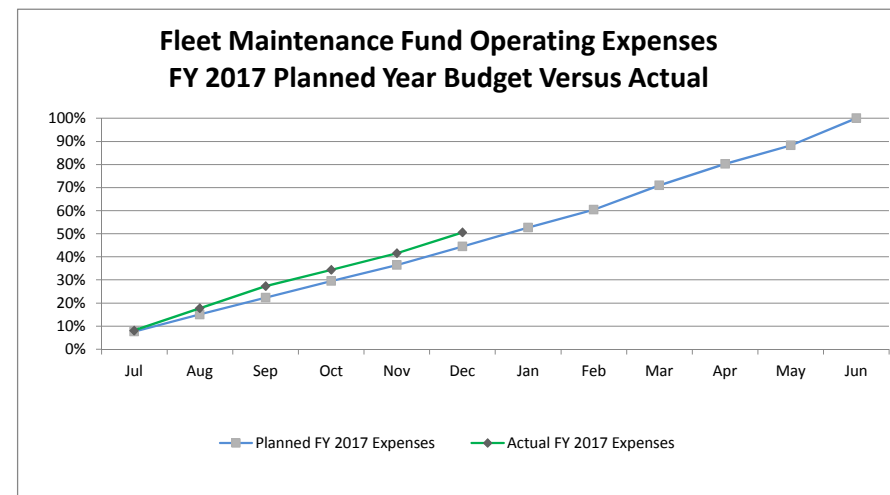
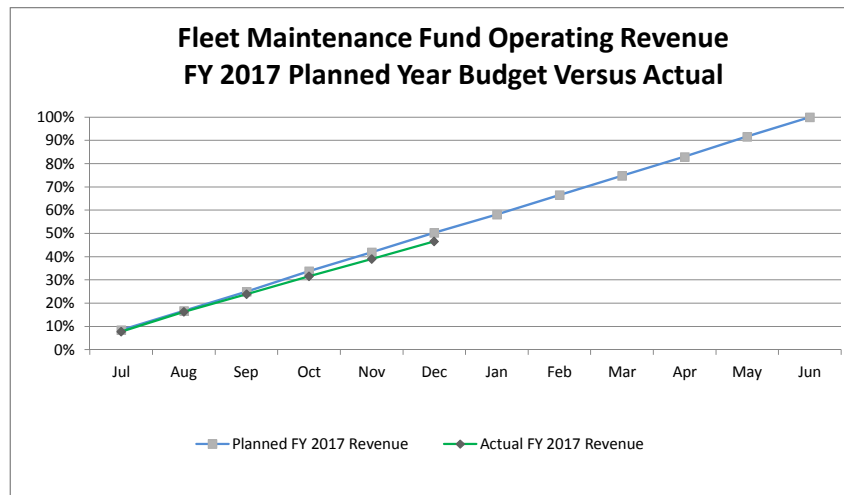
City of Casper, Wyoming
Statement of Assets, Liabilities and Fund Equity
Internal Services Funds
(Budget Basis - For Management Use Only)
December 31, 2016

	Fleet Maintenance Fund	City Campus Fund	Information Technology Fund	Buildings & Structures Fund	Variable Services Fund	Property & Liability Insurance Fund
Assets						
Current Assets						
Cash	\$ 1,105	\$ 38,865	\$ 19,780	\$ 64,008	\$ 24,844	\$ 354,225
Investments	106,025	-	-	-	-	394,475
Market Adjustment on Investments	(382)	-	-	-	-	(214)
Inventories - Net	556,615	-	273	-	-	-
Interest Receivable	541	-	-	-	-	843
Accounts Receivable - Net	17,403	-	10,333	-	-	278,743
Total Current Assets	681,308	38,865	30,387	64,008	24,844	1,028,072
Fixed Assets						
Land, Buildings, & Improvements	4,523,090	4,206,410	-	491,954	-	-
Equipment	599,734	57,917	384,068	149,298	-	-
Less Accumulated Depreciation	(2,808,505)	(2,086,847)	(181,878)	(229,409)	-	-
Net Fixed Assets	2,314,319	2,177,479	202,190	411,844	-	-
Total Assets	\$ 2,995,627	\$ 2,216,344	\$ 232,577	\$ 475,852	\$ 24,844	\$ 1,028,072
Liabilities and Fund Equity						
Liabilities						
Accounts Payable	\$ 52,319	\$ 63	\$ 12,432	\$ 7,178	\$ 24,844	\$ 54,299
Accrued Wages and Benefits	39,843	-	86,932	39,881	-	8,594
Customer Deposits	-	1,000	-	-	-	-
Total Liabilities	92,162	1,063	99,364	47,059	24,844	62,893
Fund Equity						
Net Assets	2,903,465	2,215,281	133,212	428,793	-	965,179
Encumbrances	17,403	-	-	-	-	20,495
Reserve for Encumbrances	(17,403)	-	-	-	-	(20,495)
Total Fund Equity	2,903,465	2,215,281	133,212	428,793	-	965,179
Total Liabilities and Fund Equity	\$ 2,995,627	\$ 2,216,344	\$ 232,577	\$ 475,852	\$ 24,844	\$ 1,028,072

City of Casper, Wyoming
Statement of Revenues and Expenditures
Fleet Maintenance Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 2,456,306	\$ -	\$ 2,456,306	\$ 1,142,946	\$ 1,234,787	-7.4%	47%
Total Operating Revenues	2,456,306	-	2,456,306	1,142,946	1,234,787	-7.4%	47%
Operating Expenses							
Personnel Services	767,181	-	767,181	405,870	386,876	-4.9%	53%
Other Operating Expenses	1,604,970	-	1,604,970	794,583	669,363	-18.7%	50%
Total Operating Expenses	2,372,151	-	2,372,151	1,200,453	1,056,239	-13.7%	51%
Operating Income (Loss)	84,155	-	84,155	(57,507)	178,548	-132.2%	-68%
Capital & Non-Operating							
Capital & Non-Operating Expenses	(630,470)	-	(630,470)	(441,624)	-	Not Planned	70%
Total Capital Non-Operating Income (Loss)	(630,470)	-	(630,470)	(441,624)	-	Not Planned	70%
Net Income (Loss)	\$ (546,315)	\$ -	\$ (546,315)	\$ (499,131)	\$ -	Not Planned	91%

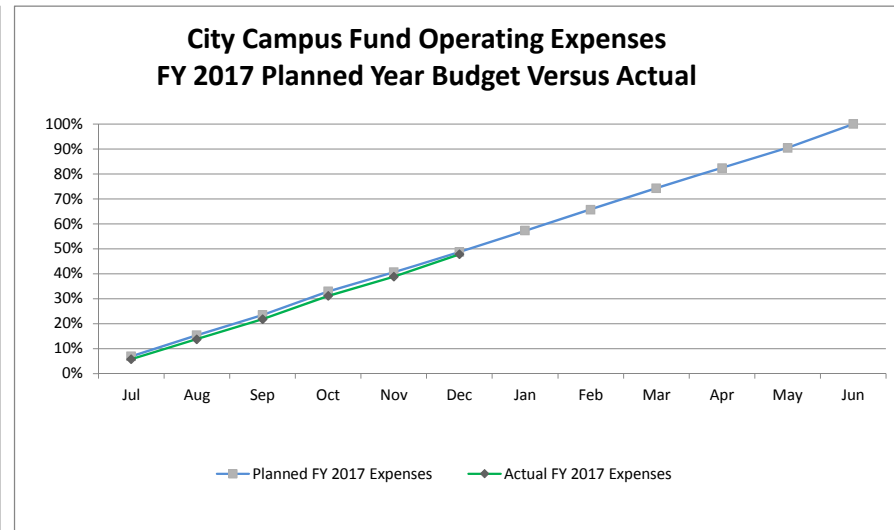
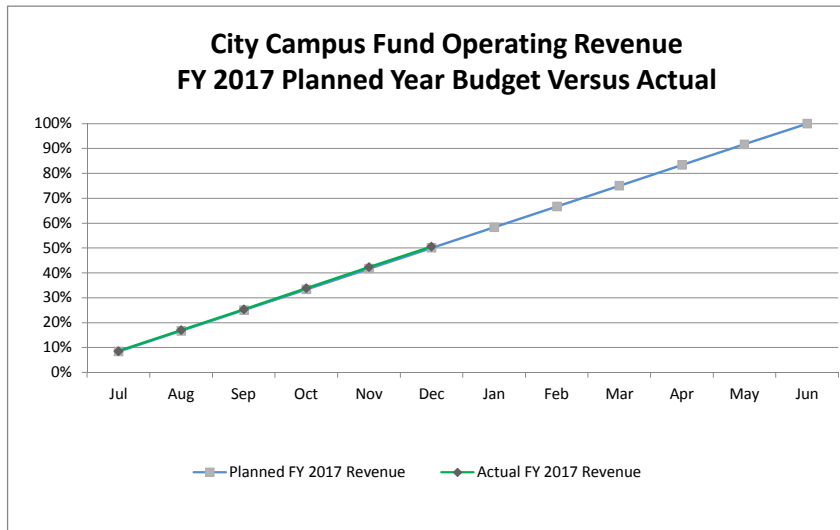
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
City Campus Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 4,845	\$ -	\$ 4,845	\$ 4,015	\$ 2,423	65.7%	83%
Transfers In	280,375	-	280,375	140,187	140,188	0.0%	50%
Total Operating Revenues	285,220	-	285,220	144,203	142,610	1.1%	51%
Operating Expenses							
Operating Expenses	285,220	-	285,220	136,452	138,873	1.7%	48%
Total Operating Expenses	285,220	-	285,220	136,452	138,873	1.7%	48%
Operating Income (Loss)	\$ -	\$ -	\$ -	\$ 7,751	\$ 3,737	107.4%	NA

Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Information Technology Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

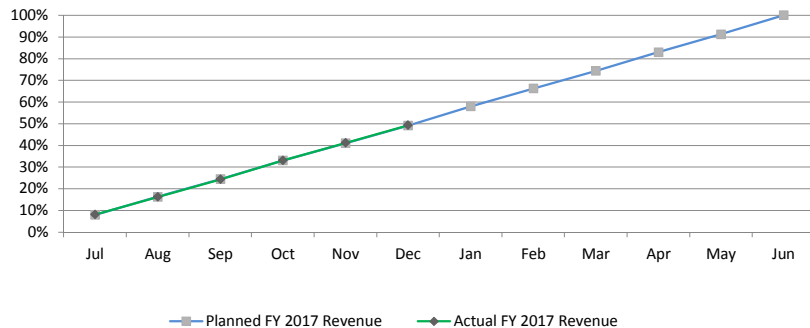
	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 766,261	\$ -	\$ 766,261	\$ 372,339	\$ 371,122	0.3%	49%
Transfers In	668,672	-	668,672	334,336	334,336	0.0%	50%
Total Operating Revenues	1,434,933	-	1,434,933	706,675	705,458	0.2%	49%
Operating Expenses							
Personnel Services	1,332,420	-	1,332,420	661,829	670,673	1.3%	50%
Other Operating Expenses	92,513	-	92,513	57,221	61,923	7.6%	62%
Total Operating Expenses	1,424,933	-	1,424,933	719,051	732,595	1.8%	50%
Operating Income (Loss)	10,000	-	10,000	(12,376)	(27,137)	54.4%	-124%
Capital & Non-Operating							
Capital & Non-Operating Expenses	(10,000)	-	(10,000)	(5,886)	-	Not Planned	59%
Total Capital Non-Operating Income (Loss)	(10,000)	-	(10,000)	(5,886)	-	Not Planned	59%
Net Income (Loss)	\$ -	\$ -	\$ -	\$ (18,262)	\$ -	Not Planned	NA

Less than or equal to +/- 5% Variance

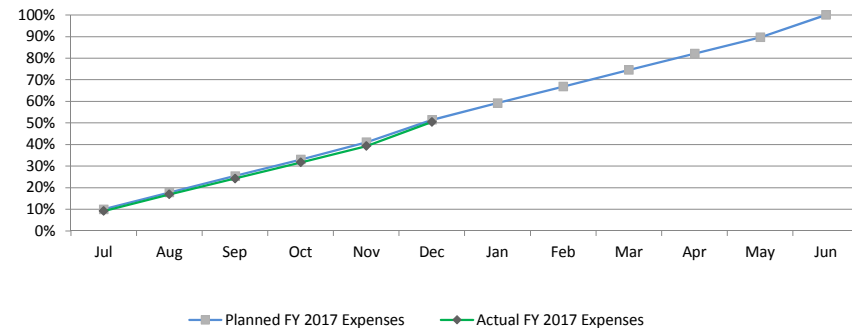
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

**Information Technology Fund Operating Revenue
FY 2017 Planned Year Budget Versus Actual**



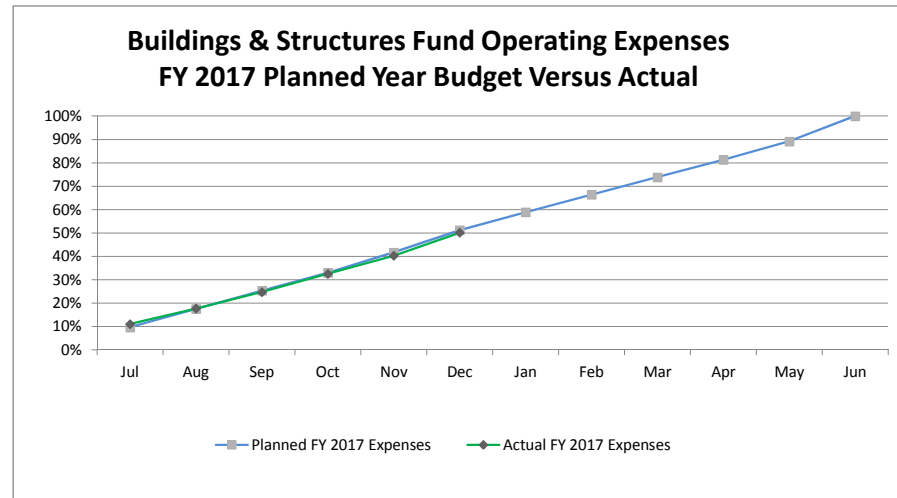
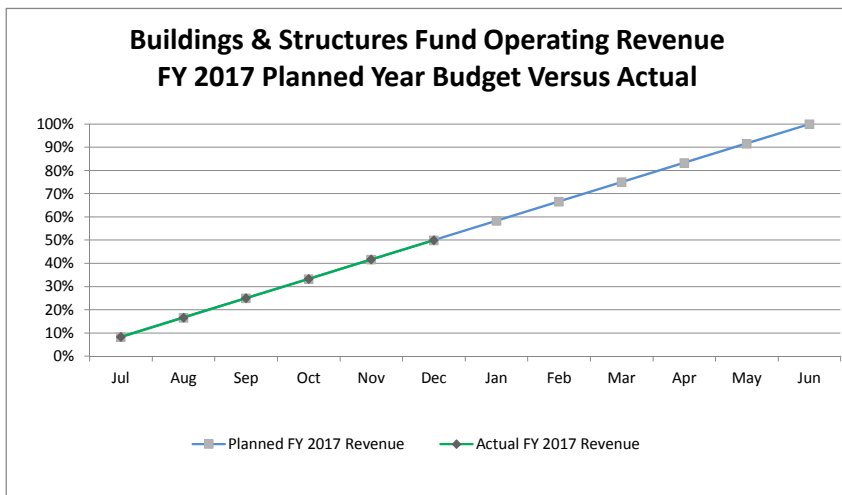
**Information Technology Fund Operating Expenses
FY 2017 Planned Year Budget Versus Actual**



City of Casper, Wyoming
Statement of Revenues and Expenditures
Buildings & Structures Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 552,971	\$ -	\$ 552,971	\$ 276,117	\$ 276,486	-0.1%	50%
Transfers In	265,530	-	265,530	132,765	132,765	0.0%	50%
Total Operating Revenues	818,501	-	818,501	408,882	409,251	-0.1%	50%
Operating Expenses							
Personnel Services	610,700	-	610,700	304,524	311,190	2.1%	50%
Other Operating Expenses	206,725	-	206,725	105,508	107,452	1.8%	51%
Total Operating Expenses	817,425	-	817,425	410,031	418,643	2.1%	50%
Operating Income (Loss)	1,076	-	1,076	(1,149)	(9,392)	87.8%	-107%
Capital & Non-Operating							
Capital & Non-Operating Expenses	(5,500)	-	(5,500)	(193)	-	Not Planned	4%
Total Capital Non-Operating Income (Loss)	(5,500)	-	(5,500)	(193)	-	Not Planned	4%
Net Income (Loss)	\$ (4,424)	\$ -	\$ (4,424)	\$ (1,342)	\$ -	Not Planned	30%

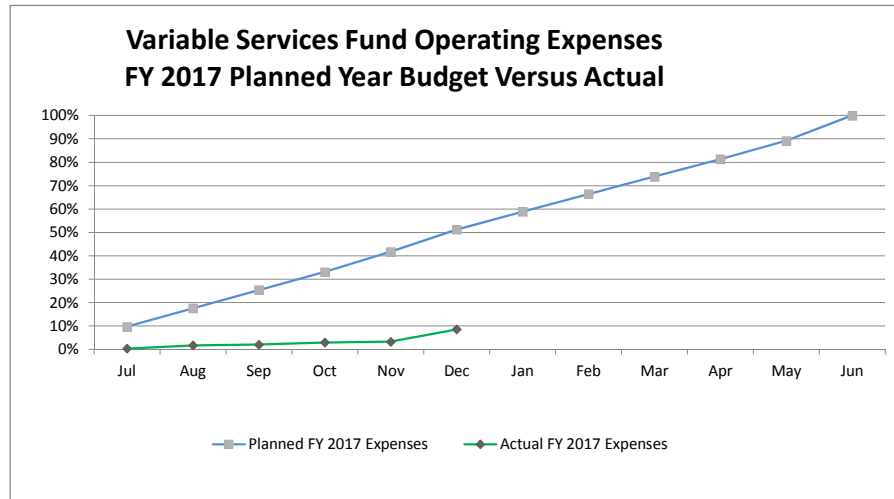
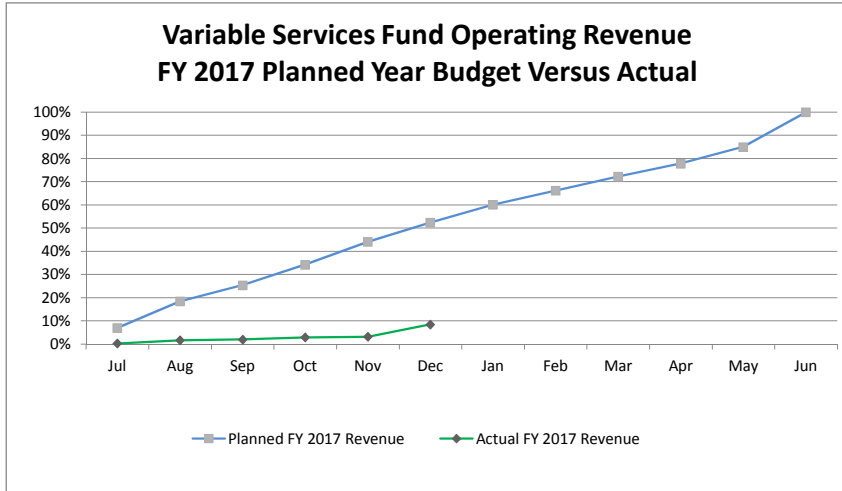
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Variable Services Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Transfers In	\$ 784,911	-	\$ 784,911	\$ 69,701	411,189	-83.0%	9%
Total Operating Revenues	784,911	-	784,911	69,701	411,189	-83.0%	9%
Operating Expenses							
Personnel Services	284,911	-	284,911	44,857	143,281	68.7%	16%
Other Operating Expenses	500,000	-	500,000	24,844	267,908	90.7%	5%
Total Operating Expenses	784,911	-	784,911	69,701	411,189	83.0%	9%
Operating Income (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	No Current YTD	NA

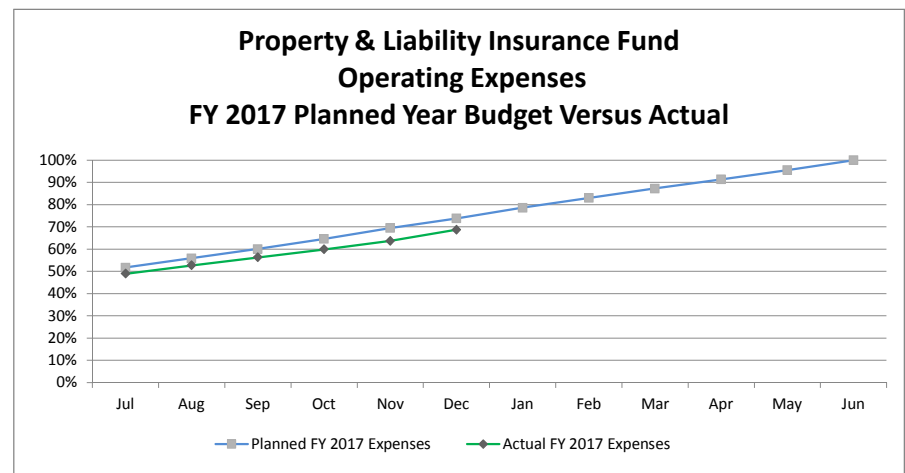
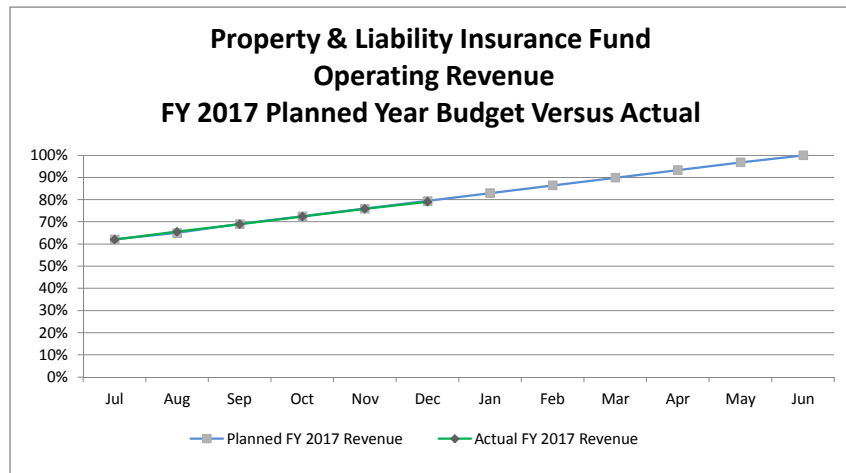
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Property & Liability Insurance Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 2,105,819	\$ -	\$ 2,105,819	\$ 1,757,043	\$ 1,765,575	-0.5%	83%
Transfers In	314,786	-	314,786	157,393	157,393	0.0%	50%
Total Operating Revenues	2,420,605	-	2,420,605	1,914,436	1,922,968	-0.4%	79%
Operating Expenses							
Personnel Services	140,584	-	140,584	71,406	72,231	1.1%	51%
Other Operating Expenses	2,229,685	-	2,229,685	1,557,814	1,677,652	7.1%	70%
Total Operating Expenses	2,370,269	-	2,370,269	1,629,220	1,749,883	6.9%	69%
Operating Income (Loss)	50,336	-	50,336	285,216	173,085	64.8%	567%
Capital & Non-Operating							
Capital & Non-Operating Revenues	169,121	-	169,121	336,476	-	Not Planned	199%
Capital & Non-Operating Expenses	(154,300)	-	(154,300)	(92,161)	-	Not Planned	60%
Total Capital Non-Operating Income (Loss)	14,821	-	14,821	244,316	-	Not Planned	1648%
Net Income (Loss)	\$ 65,157	\$ -	\$ 65,157	\$ 529,532	\$ -	Not Planned	813%

Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance





City of Casper, Wyoming
Statement of Assets, Liabilities and Fund Equity
Trust & Agency Funds
(Budget Basis - For Management Use Only)
December 31, 2016

	Trust Funds				Agency Fund
	Perpetual Care Fund	Metro Animal Services Fund	Public Safety Comm. Center Fund	Health Insurance Fund	Amoco Reuse Joint Power Board Fund
Assets					
Current Assets					
Cash	\$ 1,894,534	\$ 115,089	\$ 2,494	\$ 30,232	\$ -
Investments	26,443,340	174,058	-	2,958,904	16,530,746
Market Adjustment on Investments	62,265	545	-	(2,231)	-
Interest Receivable	97,419	82	-	4,895	-
Accounts Receivable - Net	-	19,438	30,495	43,611	-
Loans Receivable - Net	5,127,382	-	-	-	-
Total Current Assets	33,624,940	309,211	32,990	3,035,411	16,530,746
Fixed Assets					
Land, Buildings, & Improvements	-	822,361	-	-	-
Equipment	-	298,171	6,699,836	-	-
Less Accumulated Depreciation	-	(644,473)	(6,572,035)	-	-
Net Fixed Assets	-	476,058	127,801	-	-
Total Assets	\$ 33,624,940	\$ 785,270	\$ 160,790	\$ 3,035,411	\$ 16,530,746
Liabilities and Owner's Equity					
Current Liabilities					
Accounts Payable	\$ 5,471	\$ 4,084	\$ 7,884	\$ 76,539	\$ -
OPEB Liability	-	-	-	18,260,548	-
Due to Agency	-	-	-	-	16,530,746
Accrued Wages and Benefits	-	43,430	21,946	9,340	-
Claims Incurred But Not Reported	-	-	-	1,098,910	-
Total Current Liabilities	5,471	47,514	29,830	19,445,337	16,530,746
Fund equity					
Net Assets	1,108,181	737,756	130,961	(17,409,926)	-
Restricted & Reserved	32,511,288	-	-	1,000,000	-
Encumbrances	-	36,923	-	-	-
Reserve for Encumbrances	-	(36,923)	-	-	-
Total Fund Equity	33,619,469	737,756	130,961	(16,409,926)	-
Total Liabilities and Fund Equity	\$ 33,624,940	\$ 785,270	\$ 160,790	\$ 3,035,411	\$ 16,530,746

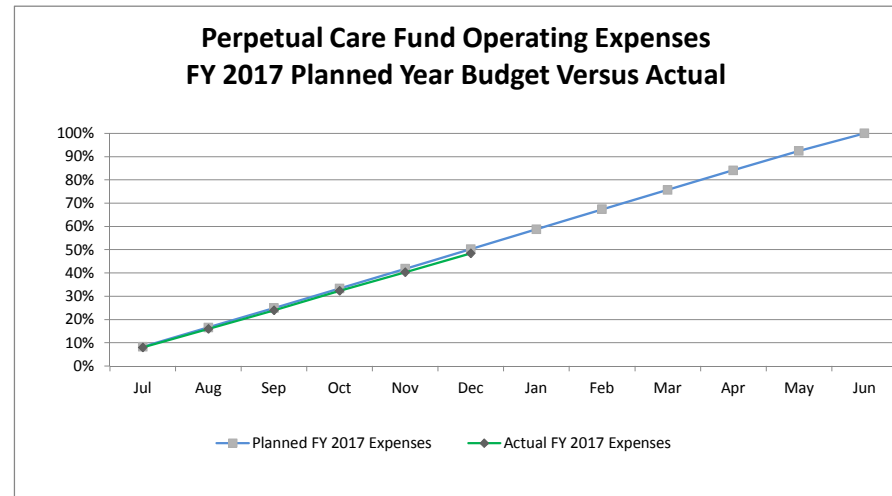
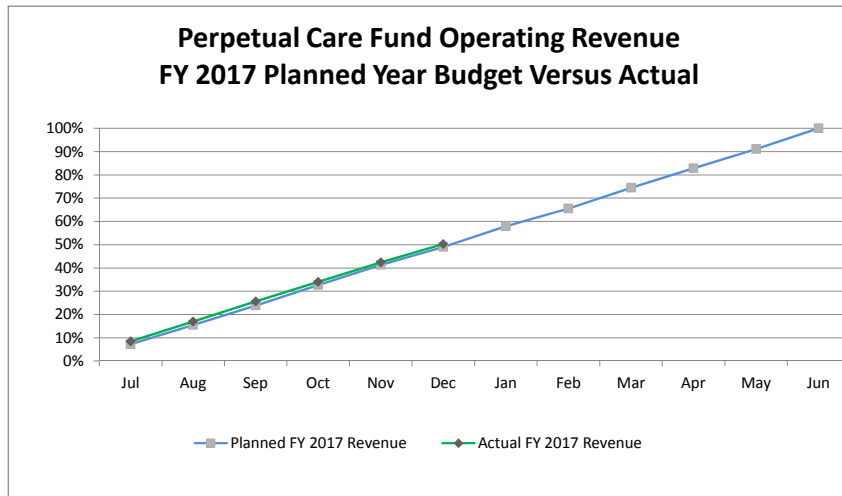
City of Casper, Wyoming
Perpetual Care Principal Balances
(Budget Basis - For Management Use Only)
December 31, 2016

Funds	<u>Non Spendable</u>
Building Trust	\$ 4,347,295
North Platte Park Trust	1,202,215
Urban Forestry Trust	279,445
Operations Trust	26,672,332
Florence S. Richman Trust	<u>10,000</u>
Total	\$ 32,511,288

City of Casper, Wyoming
Statement of Revenues and Expenditures
Perpetual Care Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 557,664	\$ -	\$ 557,664	\$ 284,341	\$ 255,012	11.5%	51%
Transfer In	1,852,671	-	1,852,671	926,336	926,336	0.0%	50%
Total Operating Revenues	2,410,335	-	2,410,335	1,210,677	1,181,348	2.5%	50%
Operating Expenses							
Operating Expenses	117,112	-	117,112	20,938	22,971	8.8%	18%
Transfers Out	2,305,497	-	2,305,497	1,152,749	1,194,206	3.5%	50%
Total Operating Expenses	2,422,609	-	2,422,609	1,173,686	1,217,177	3.6%	48%
Operating Income (Loss)	(12,274)	-	(12,274)	36,991	(35,829)	203.2%	401%
Capital & Non-Operating							
Capital & Non-Operating Expenses	(181,000)	-	(181,000)	(2,213)	-	Not Planned	1%
Total Capital Non-Operating Income (Loss)	(181,000)	-	(181,000)	(2,213)	-	Not Planned	1%
Net Income (Loss)	\$ (193,274)	\$ -	\$ (193,274)	\$ 34,778	\$ -	Not Planned	118%

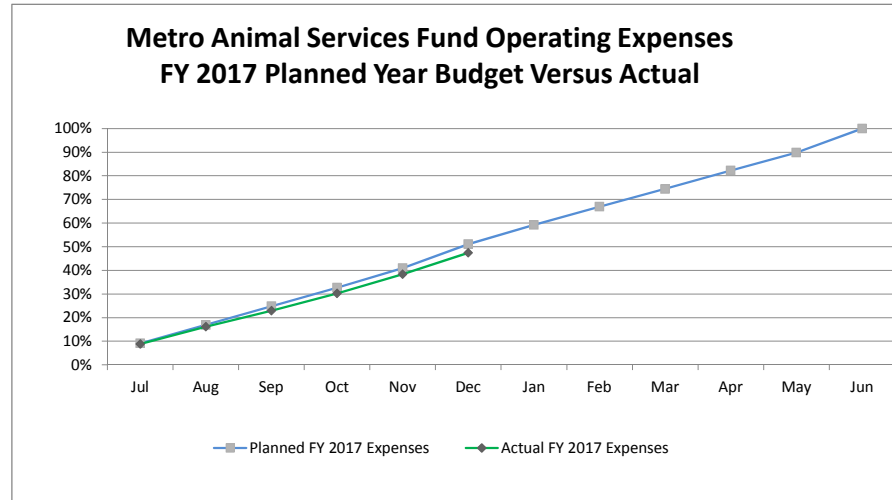
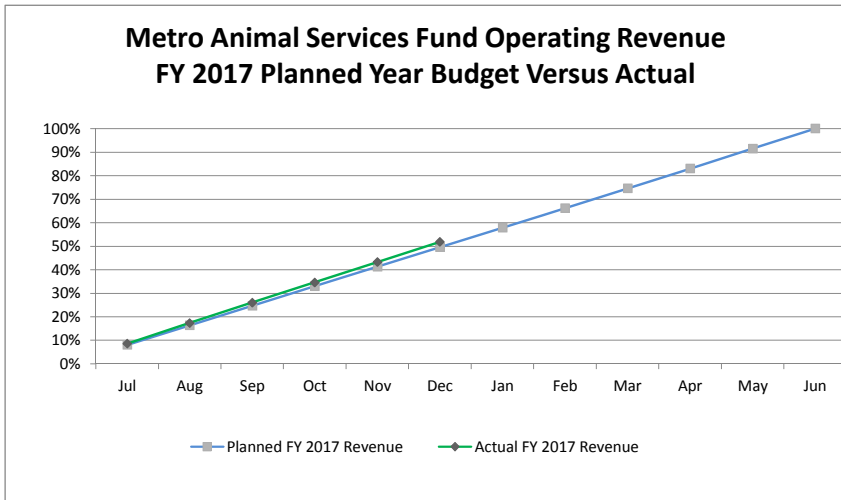
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Metro Animal Services Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 362,537	\$ -	\$ 362,537	\$ 201,786	\$ 176,082	14.6%	56%
Transfer In	753,965	-	753,965	376,983	376,983	0.0%	50%
Total Operating Revenues	1,116,502	-	1,116,502	578,769	553,065	4.6%	52%
Operating Expenses							
Personnel Services	844,384	-	844,384	410,033	424,642	3.4%	49%
Other Operating Expenses	279,182	-	279,182	123,272	149,257	17.4%	44%
Total Operating Expenses	1,123,566	-	1,123,566	533,306	573,899	7.1%	47%
Operating Income (Loss)	(7,064)	-	(7,064)	45,463	(20,834)	318.2%	744%
Capital & Non-Operating							
Capital & Non-Operating Revenues	7,524	-	7,524	2,438	-	Not Planned	32%
Capital & Non-Operating Expenses	(157,103)	-	(157,103)	(83,477)	-	Not Planned	53%
Total Capital Non-Operating Income (Loss)	(149,579)	-	(149,579)	(81,039)	-	Not Planned	54%
Net Income (Loss)	\$ (156,643)	\$ -	\$ (156,643)	\$ (35,576)	\$ -	Not Planned	23%

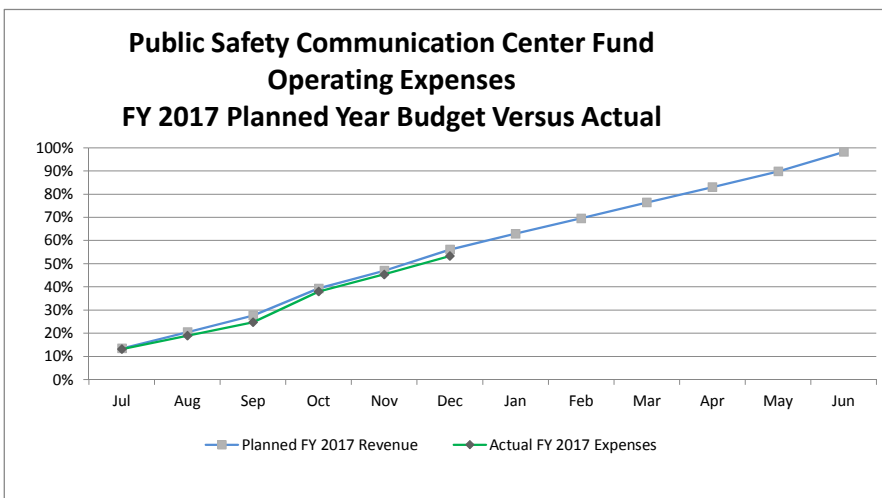
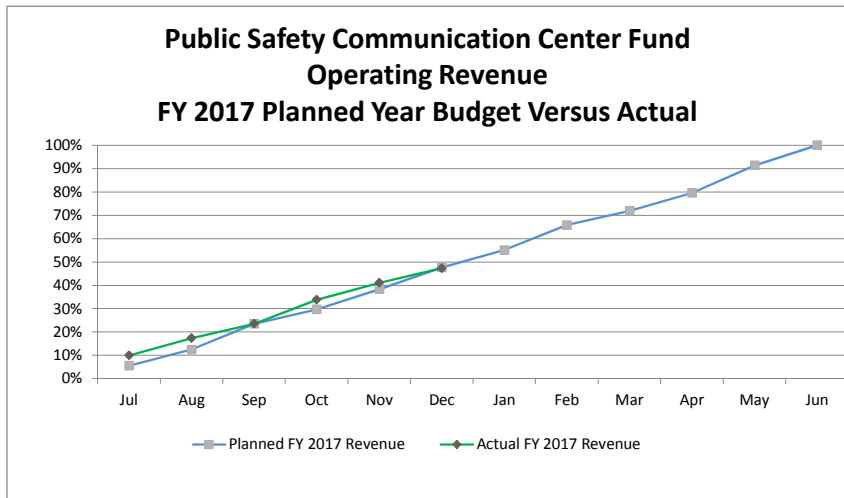
Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Public Safety Communication Center Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 1,499,198	\$ -	\$ 1,499,198	\$ 682,530	\$ 689,694	-1.0%	46%
Transfer In	988,835	-	988,835	494,418	494,418	0.0%	50%
Total Operating Revenues	2,488,033	-	2,488,033	1,176,947	1,184,111	-0.6%	47%
Operating Expenses							
Personnel Services	1,559,511	-	1,559,511	657,395	775,156	15.2%	42%
Other Operating Expenses	1,015,991	-	1,015,991	689,358	667,653	-3.3%	68%
Total Operating Expenses	2,575,502	-	2,575,502	1,346,753	1,442,809	6.7%	52%
Operating Income (Loss)	(87,469)	-	(87,469)	(169,806)	(258,698)	34.4%	194%
Capital & Non-Operating							
Capital & Non-Operating Expenses	(6,200)	-	(6,200)	(275)	-	Not Planned	4%
Total Capital Non-Operating Income (Loss)	(6,200)	-	(6,200)	(275)	-	Not Planned	4%
Net Income (Loss)	\$ (93,669)	\$ -	\$ (93,669)	\$ (170,081)	\$ -	Not Planned	182%

Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance



City of Casper, Wyoming
Statement of Revenues and Expenditures
Health Insurance Fund
(Budget Basis - For Management Use Only)
As of December 31, 2016

	Adopted Budget Carry-over Encumbrance	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Operating Revenues							
Operating Revenues	\$ 7,759,554	\$ -	\$ 7,759,554	\$ 3,423,843	\$ 3,845,722	-11.0%	44%
Total Operating Revenues	7,759,554	-	7,759,554	3,423,843	3,845,722	-11.0%	44%
Operating Expenses							
Personnel Services	75,471	-	75,471	37,590	38,270	1.8%	50%
Other Operating Expenses	7,920,394	-	7,920,394	4,419,421	3,759,500	-17.6%	56%
Total Operating Expenses	7,995,865	-	7,995,865	4,457,010	3,797,770	-17.4%	56%
Operating Income (Loss)	(236,311)	-	(236,311)	(1,033,167)	47,952	-2254.6%	437%
Capital & Non-Operating							
Capital & Non-Operating Expenses	(3,500)	-	(3,500)	(75)	-	Not Planned	2%
Total Capital Non-Operating Income (Loss)	(3,500)	-	(3,500)	(75)	-	Not Planned	2%
Net Income (Loss)	\$ (239,811)	\$ -	\$ (239,811)	\$ (1,033,242)	\$ -	Not Planned	431%

Less than or equal to +/- 5% Variance
Between +/- 5.1% and +/- 20% Variance
Greater than +/- 20.1% Variance

Note: Does not include \$1.6 million non cash adjustment for OPEB Liability in Current Budget Year

