



May 23, 2023

2023-2024  
BUDGET  
PRESENTATION



# FY 24 Budget Preview



The budget is balanced with a conservative approach to all the variables



# Budget Myth #1

Myth: The City is increasing the size of government!

FY 23 budgeted expenses were \$165,930,287, but FY 24 budgeted expenses will grow to \$197,572,307!

That's a whopping increase of \$31,642,020 or 19%!





# Budget Myth #1

- ~~• The City is increasing the size of government; FY 23 budgeted expenses \$165,930,287 and FY 24 budgeted expenses \$197,572,307 ... a whopping \$31,642,020 or 19%!~~
- FACT: In the FY 24 Budget, the year over year increases are as follows: \$16M transfers, \$6M operations, \$5M capital, \$4M payroll/benefits. The biggest increase, transfers, is only moving money we already have to provide funding for FY24 projects. The effect of these transfers is the sending fund has an expense and the receiving fund has a revenue. The City has been holding \$12M in the CARES/ARPA fund and \$5M in the Opportunity Fund in cash which will need to move to the Capital Projects Fund. This is a one-time increase in both revenue and expense for these funds.
- Inflation and high energy costs have been the culprit for the operations increases.



# FY 24 Budget Preview



The revenue in this budget has not been inflated to balance the budget

The logo for the City of Casper, Wyoming, is a diamond-shaped emblem. It features a stylized mountain range at the top, the text "CITY OF Casper WYOMING" in the center, and a silhouette of a city skyline at the bottom. The word "Casper" is written in a large, white, cursive font, while "CITY OF" and "WYOMING" are in a smaller, white, sans-serif font. The entire logo is set against a dark blue background.

CITY OF  
*Casper*  
WYOMING

# SALES & USE TAX



# Monthly Sales Tax

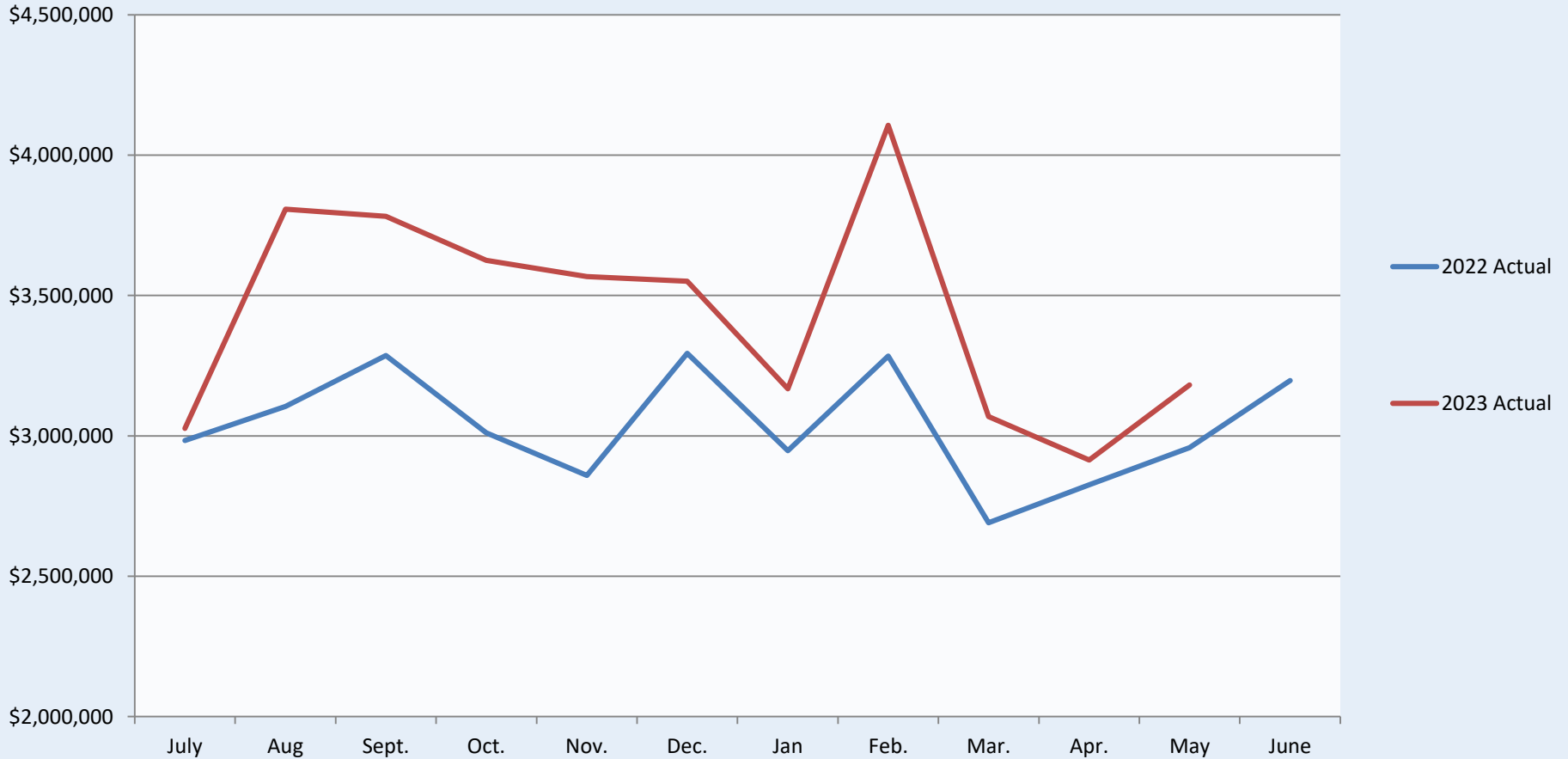
## SALES/USE TAX





# Monthly Sales Tax

## SALES/USE TAX

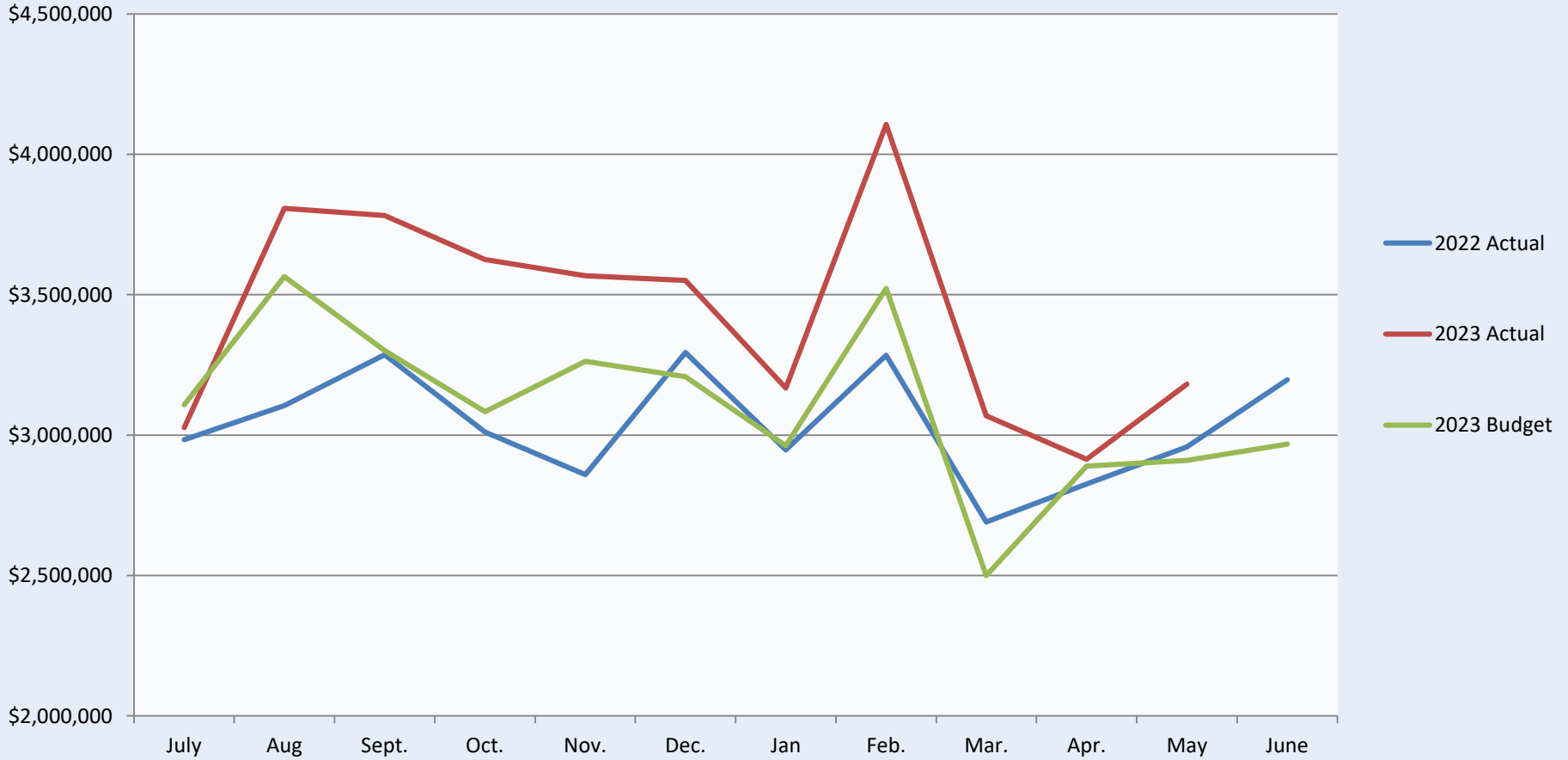






# Monthly Sales Tax

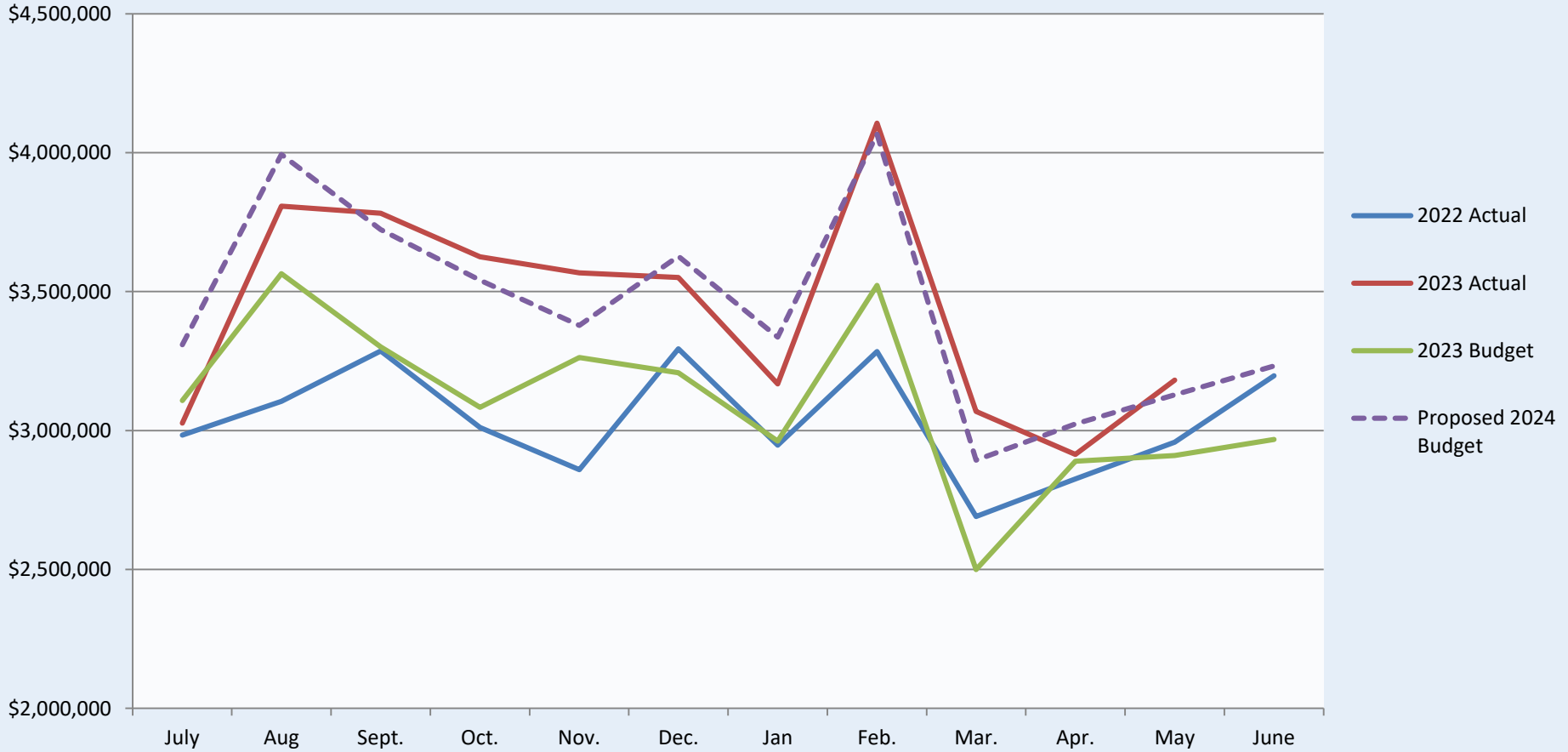
## SALES/USE TAX





# Monthly Sales Tax

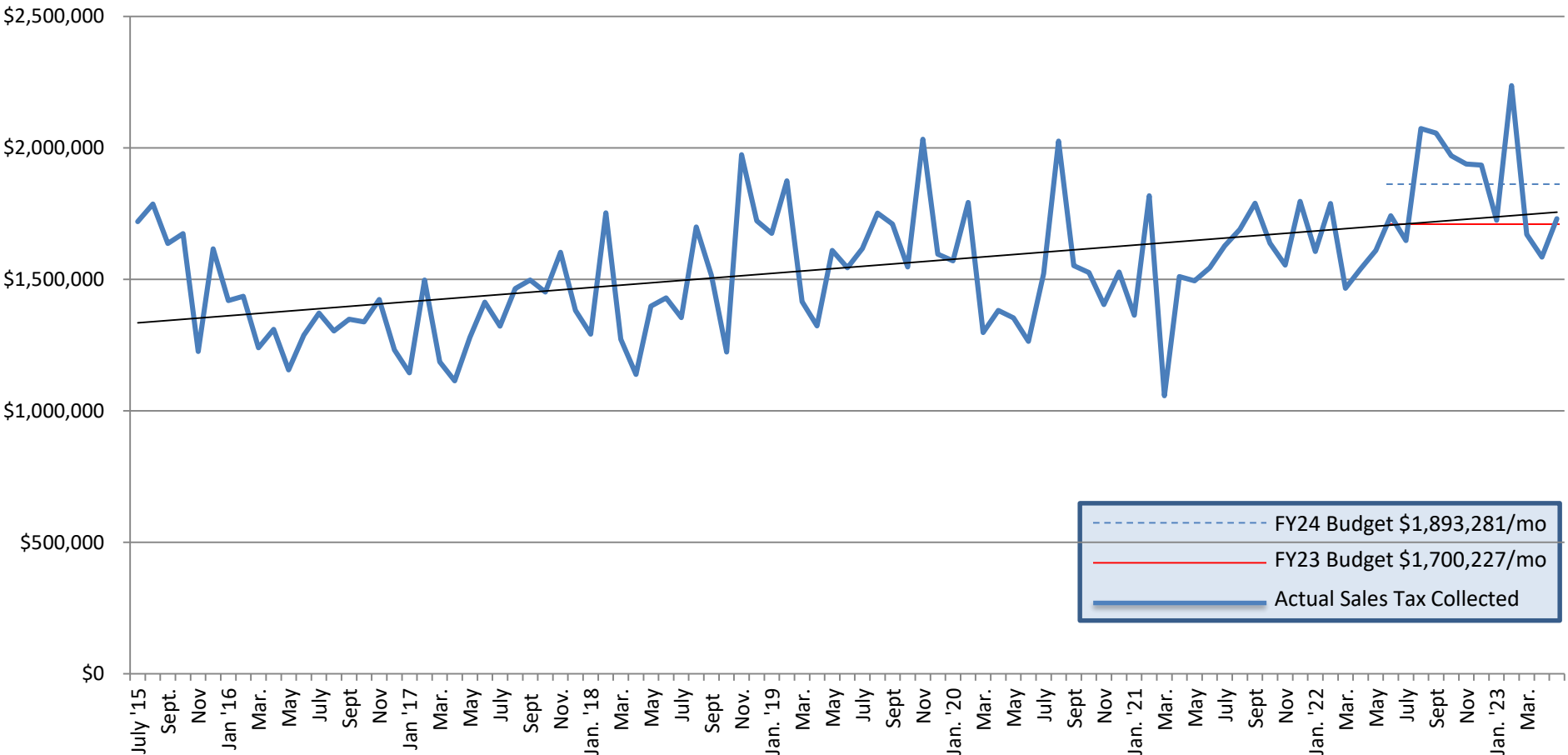
## SALES/USE TAX





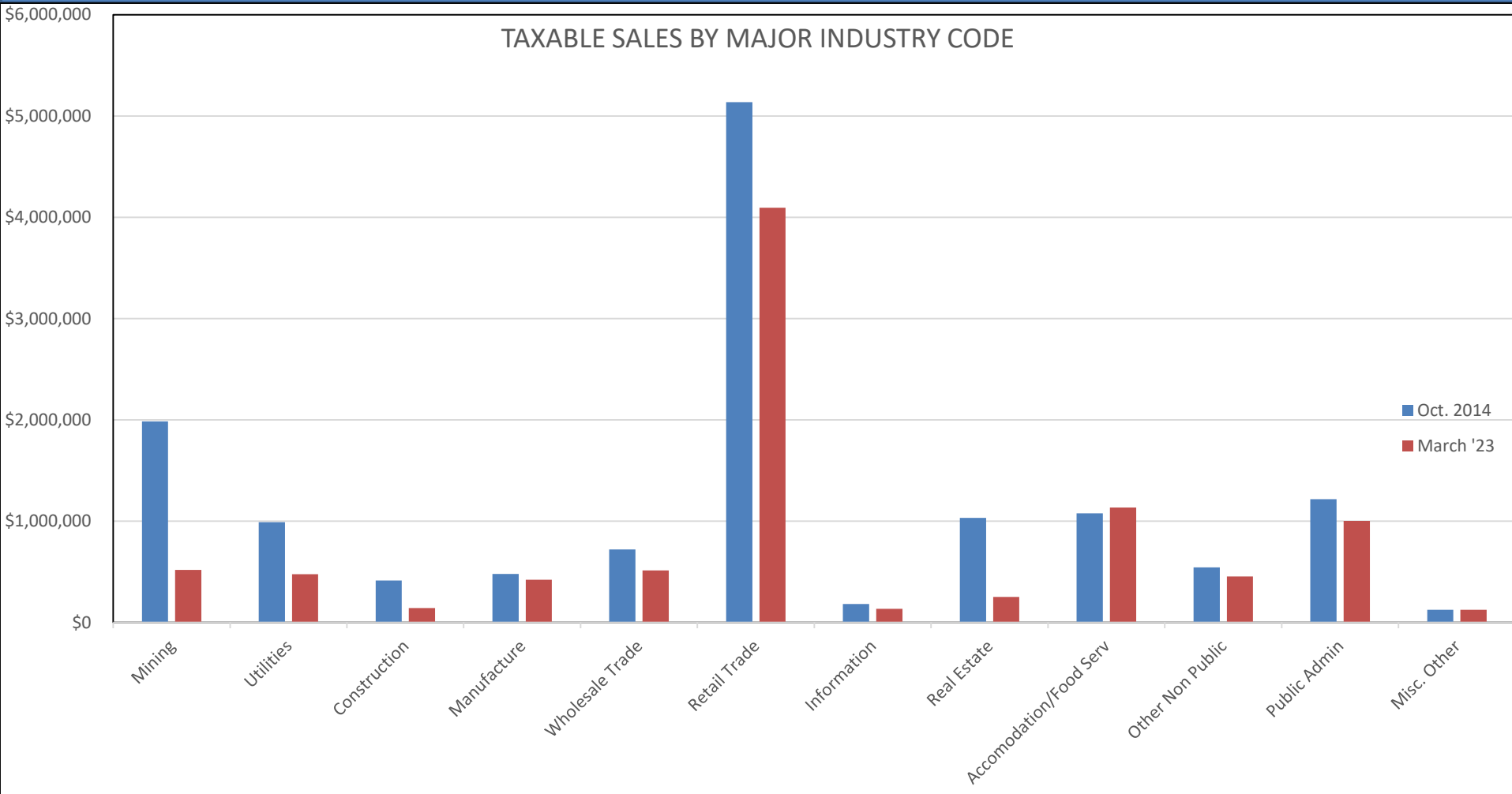
# General Fund Sales Tax History

## SALES/USE TAX COLLECTIONS





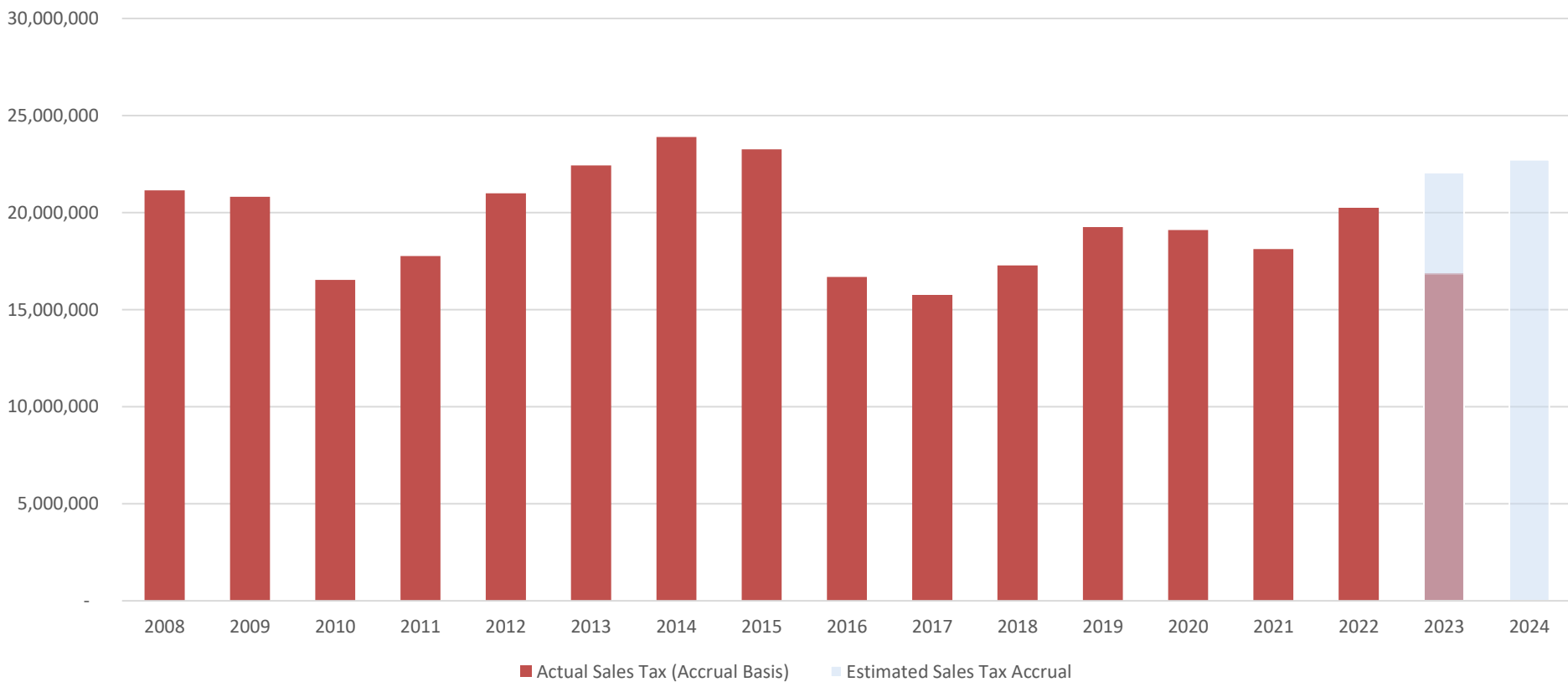
# Taxable Sales by Major Industry





# General Fund Sales Tax History

City of Casper  
History of Sales Tax FY 2008 to Proposed FY 2024





# FY 24 Budget Preview

A new Direct Distribution fund is recommended to promote transparency and remove non-operational revenue and expenses from the General Fund



# Budget Myth #3



Direct Distribution is providing funds for City operations.



# Budget Myth #3

- ~~Direct Distribution is providing funds for City operations.~~
- FACT: In the FY24 Budget, Direct Distribution revenues have been removed from the General Fund which provides funding for City operations. Concerns about this funding source not being available in the future are eliminated by creating a separate fund and designating uses to include non-capital, one-time expenses and subsidy support.





# How Direct Distribution was Removed from the General Fund

<b>Direct Distribution Award:</b>	<b>\$7,212,537</b>
<b>One Time Expenses:</b>	<b>(\$3,230,969)</b>
<b>Expected Year End Balance:</b>	<b>\$3,971,568</b>



## One Time Expenses That were Removed from the General Fund:

Materials & Supplies	95,749.00
Safety Supplies	201,286.00
Cameras and Drones	40,202.00
Furnishings	57,800.00
Police Award Program & Armor Plates	76,000.00
Software	100,850.00
New Hires - one time expenses	17,600.00
Support for the Health Department	575,000.00
Community Promotions	25,000.00
Detention Center Maintenance	50,000.00
Hall of Justice Maintenance	50,000.00
Proud to Host the Best	50,000.00
Subsidy for Public Transit	448,408.00
Subsidy for Aquatics	142,222.00
Subsidy for Ice Arena	187,405.00
Subsidy for Rec Center	428,806.00
Subsidy for Hogadon	168,290.00
Subsidy for Athletics	516,351.00
<b>Total</b>	<b>3,230,969.00</b>



# STAFFING



# FY 24 Budget Preview

The budget includes 15 new positions which are related to both growth and replenishing positions reduced in previous years.





# New Positions

The FY24 Budget reflects the following new positions which provide either growth of staff or replenishing positions which were previously reduced:

- Growth Positions: 6 Firefighters, 2 SRO's, PSCC Training Supervisor, Equipment Operator Balefill (PT to FT), Administrative Assistant Regional Water (PT to FT), Administrative Assistant Buildings and Structures (Start 1/1/2024).
- Replenish Positions: Automotive Technician II (FY17), Recreation Coordinator Ice Arena (FY18), Parks Maintenance Technician Weed & Pest (FY18).

In total there are 15 new positions for an estimated cost of \$1,307,409.



# Staffing Requests for Consideration with FY25 Budget

The following positions will be requested with the FY25 Budget:

- Growth Positions: 6 Firefighters, Web Content Specialist, Records Clerk (PD)
- Replenish Positions: Planner I

These may not be the only requests for FY25



# Potential Wage Increases

An interactive tool is provided to show how any potential wage increases would impact the budget.



# GENERAL FUND



# General Fund

<b>Projected 7/1/2023 Cash Balance</b>		\$ 20,415,738
Add:	Estimated Budget Amendment #3	\$ (2,061,714)
Less:	Customer Held Deposits	\$ (28,991)
	National Opioid Settlement (Restricted)	\$ (494,071)
	Operating Reserves (Restricted)	\$ (16,311,314)
<b>Projected 7/1/2023 Available Cash</b>		\$ 1,519,648





# General Fund

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<b>Projected 7/1/2023 Available Cash</b>	<b>\$ 1,519,648</b>
FY '24 Budget Operating Revenues	\$ 53,371,132
FY '24 Budget Non-Operating Revenues (Direct Distribution)	\$ 0
<b>Total Revenues</b>	<b>\$ 53,371,132</b>



# General Fund

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FY '24 Budget Non-Operating Revenues (Direct Distribution)		\$	0
	<b>Total Revenues</b>	\$	53,371,132
FY '24 Budget Operating Expenditures		\$	(52,490,291)
	New Positions	\$	(880,841)



# General Fund

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New Positions	\$	(880,841)
<b>Total Expenditures</b>	<b>\$</b>	<b>(53,371,132)</b>
<b>FY '24 Budgeted Activity Cash Impact</b>	<b>\$</b>	<b>0</b>



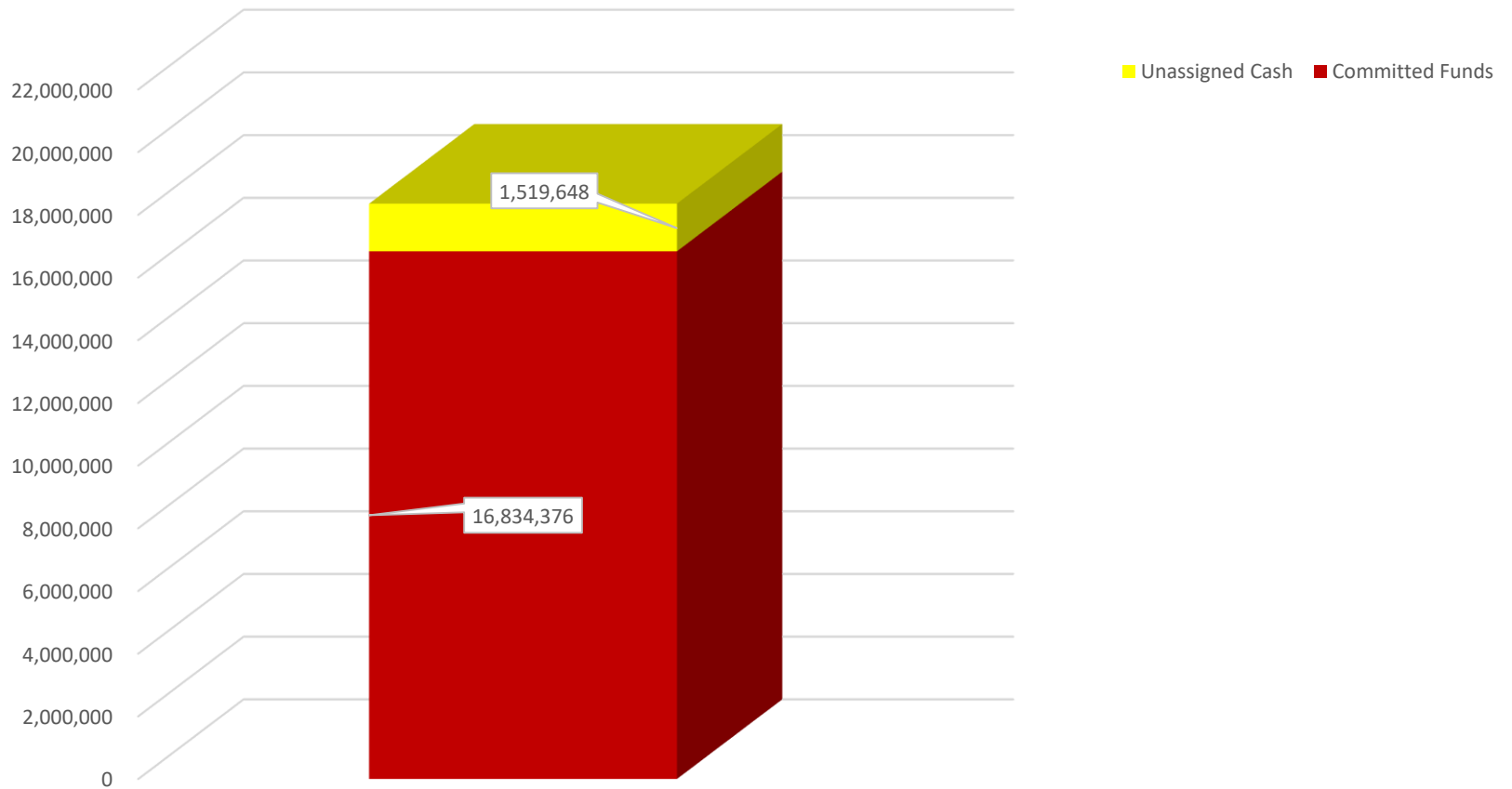
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<b>FY '24 Projected 7/1/2024 Available Cash</b>	<b>\$</b>	<b>1,519,648</b>



# General Fund

FY '24 Projected GF Cash Balance





# CAPITAL PROJECTS



# FY 24 Budget Preview

Capital is budgeted using available cash on hand







# Budget Myth #2

Myth: The Optional One Cent Tax is used for City operations.



**1% Local Option Sales Tax**  
*A Community Investment*

The graphic features a 2020 Lincoln penny centered within a series of concentric green circles. The penny shows the profile of Abraham Lincoln and the text "IN GOD WE TRUST", "LIBERTY", and "2020". The background of the graphic is a solid orange color, with green horizontal bars at the top and bottom.

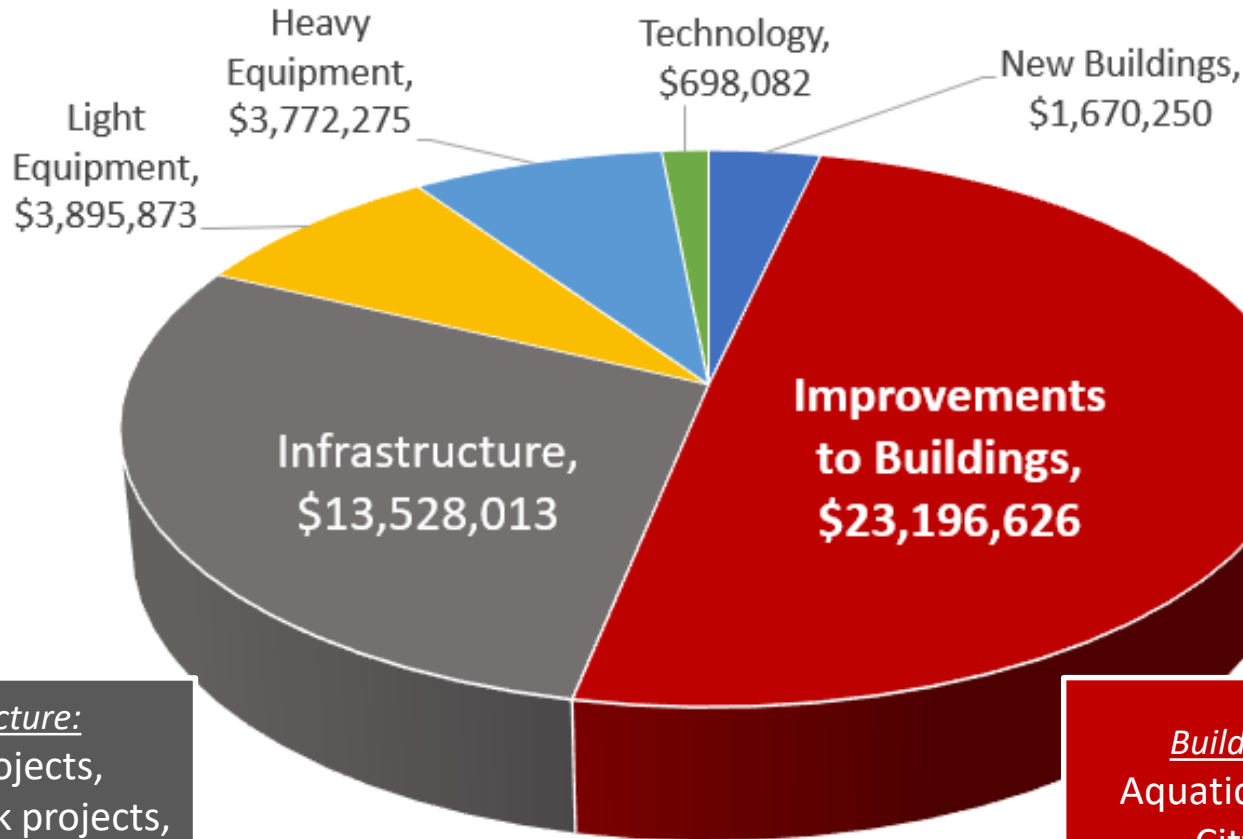


# Budget Myth #2

- ~~The Optional One Cent Tax is used for City operations.~~
- FACT: The Optional One Cent Tax is strictly used for capital projects such as street repairs, sewer/water repairs, public safety vehicles swimming subsidies, and public transportation subsidies
- 80%-90% of One Cent is used on infrastructure, equipment, and technology while the remaining 10%-20% is used for subsidies and support for other non-profit businesses.



# Capital Projects By Project Type



Heavy Equip:  
Trash Trucks,  
Heavy Landfill  
Equipment,  
Etc.

Light Equip:  
Police Cars,  
Mowers,  
Light trucks,  
Fire Equip,  
Busses, Etc.

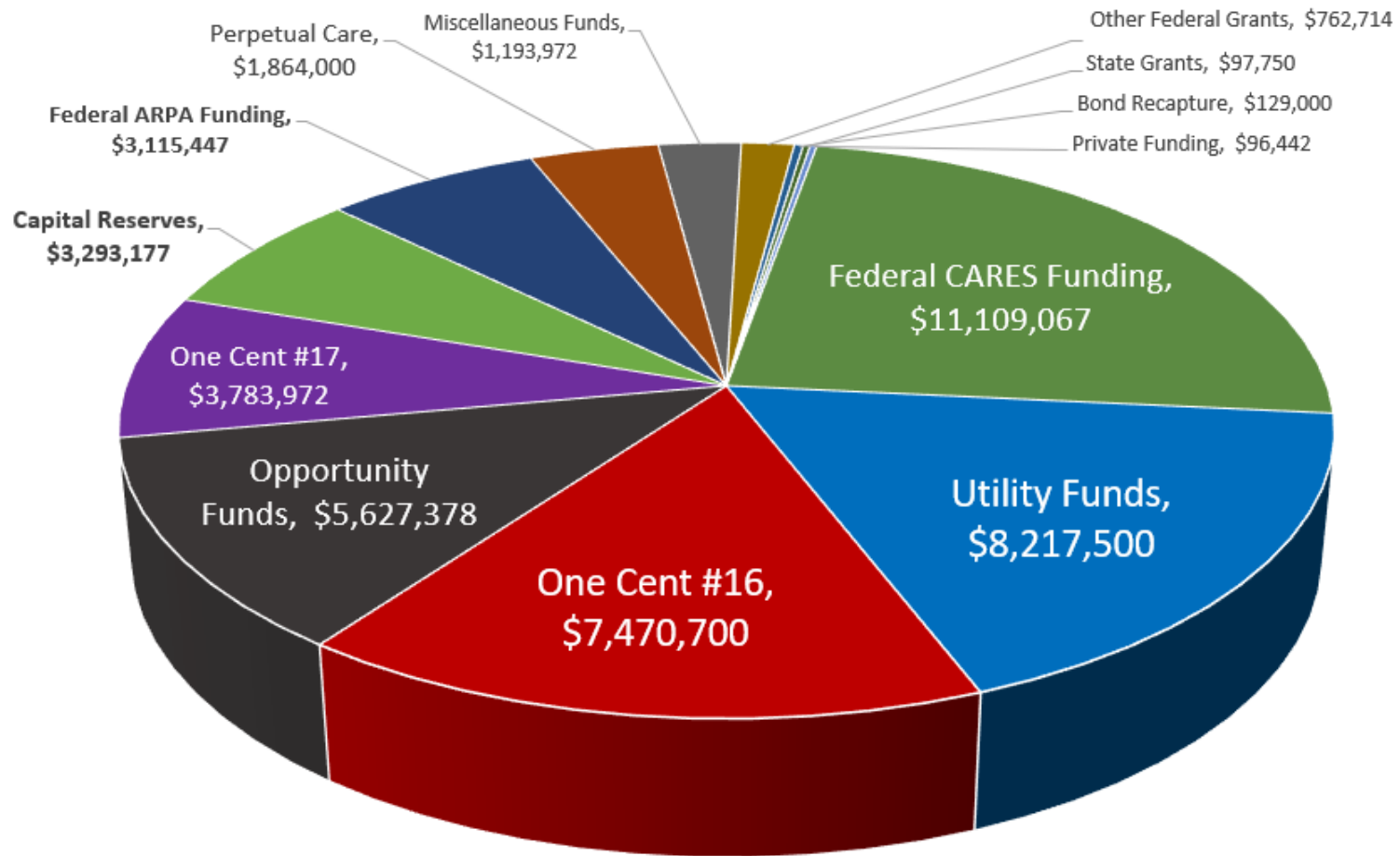
Infrastructure:  
Street projects,  
Pipe and Tank projects,  
WWTP upgrades,  
Washington Park, Etc.

New Buildings:  
Water Garage,  
Landfill Buildings

Building Improvements:  
Aquatics Roof, Fire 1 Roof,  
City Hall Elevator,  
Business Center Remodel, Etc.



# Capital Projects By Source of Funding





# ENTERPRISE FUNDS



# Budget Myth #4

Myth: The City raises water rates to subsidize other parts of the City's operation.





# Budget Myth #4

~~The City raises water rates to subsidize other parts of the City's operation.~~

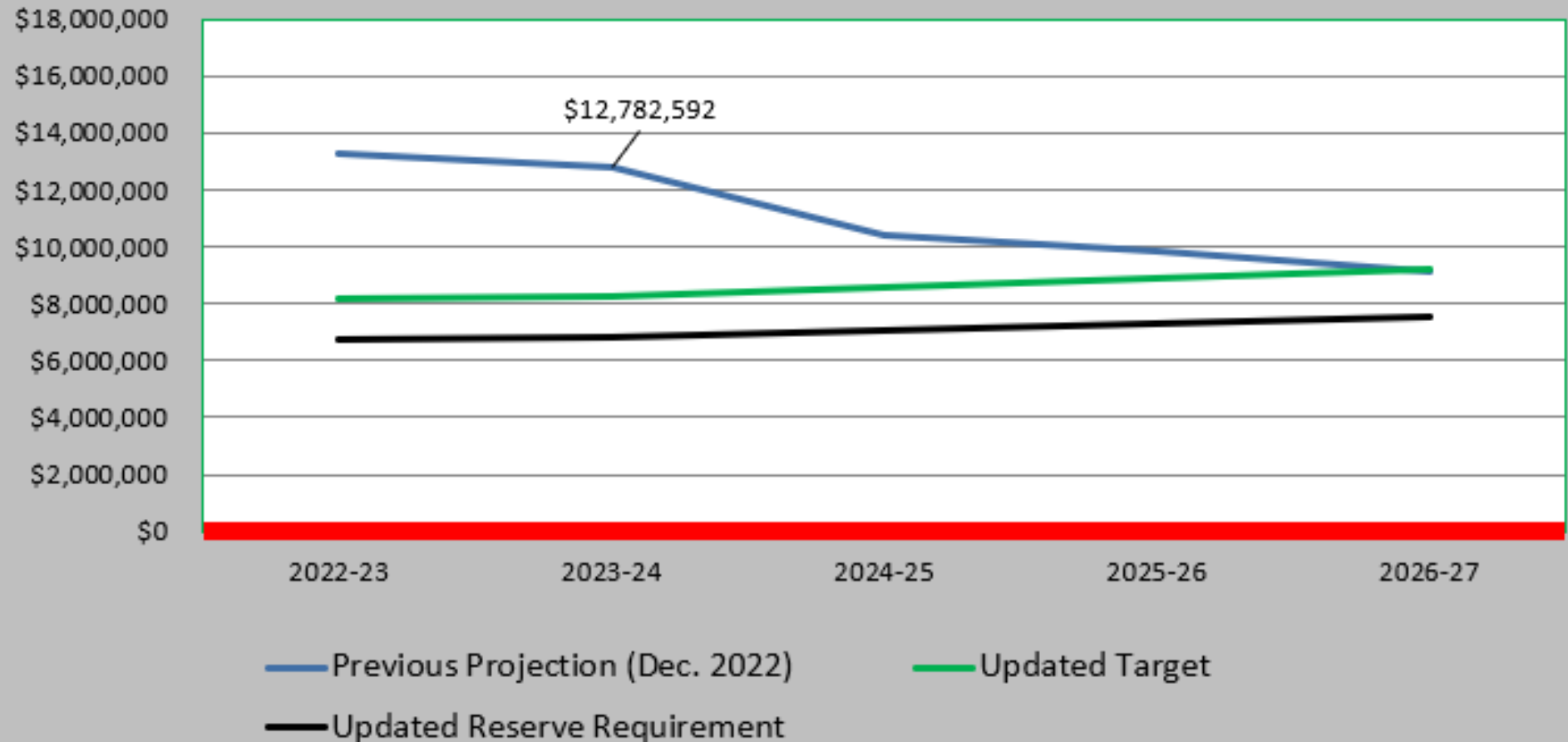
- FACT: The City uses water rates to fund the water system, it uses sewer rates to fund the sewer system, and it uses trash collection rates to fund the trash collection system.

It's a myth that water rates are used to subsidize the city's general operations. In fact, it would be more accurate to say that the opposite is true, because the City uses Optional One Cent dollars to support the water and sewer operations. Without that funding, water and sewer rates would have to increase.



# Water Distribution Fund Pro Forma

## Water Fund May 2023 Council Review

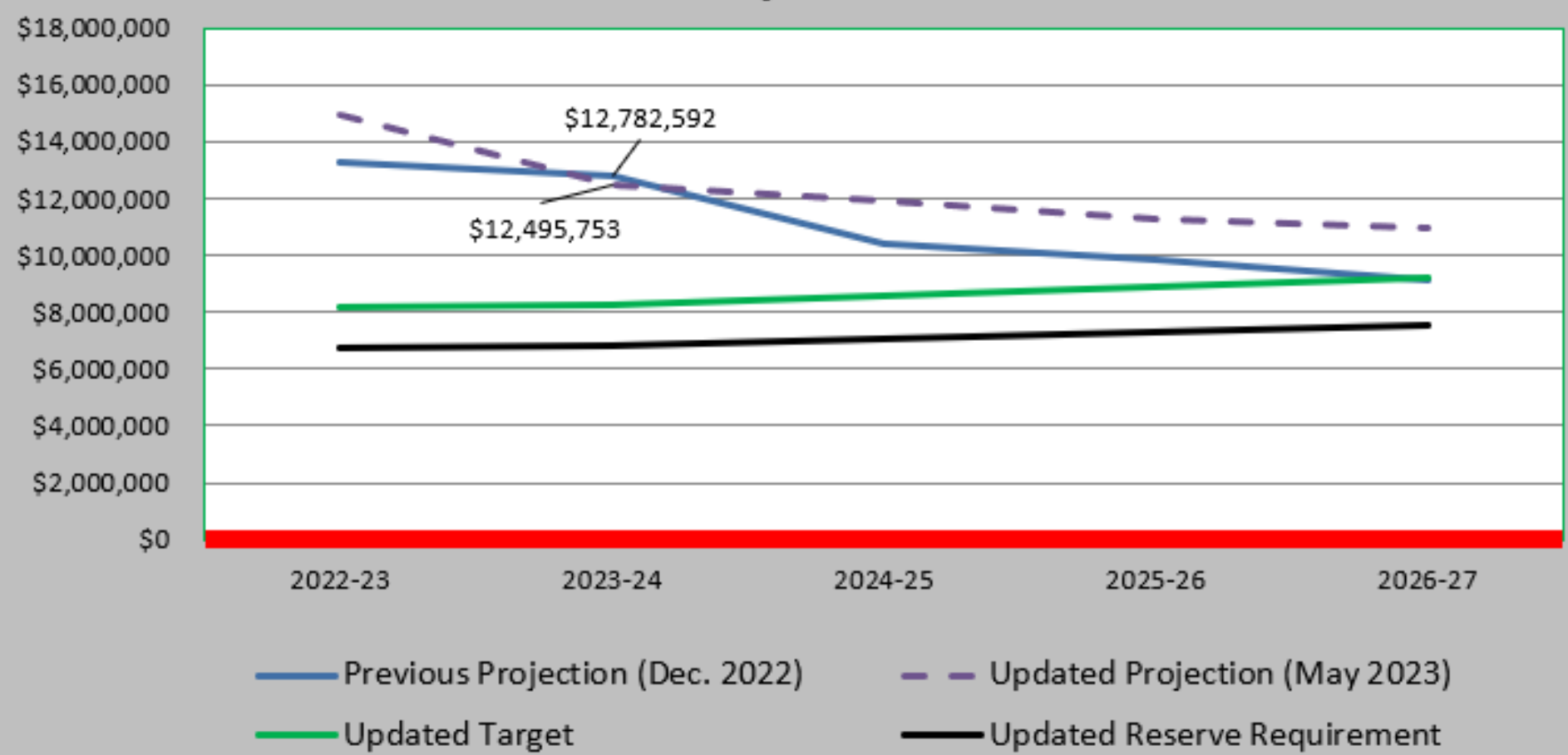






# Water Distribution Fund Pro Forma

## Water Fund May 2023 Council Review





# Water Distribution Fund

<b>Projected 7/1/2023 Cash Balance</b>	\$	13,564,593
Less: Amounts Restricted	\$	(850,000)
Minimum Reserve Per Finance Policy	\$	(5,847,367)
Budget Amendment #3	\$	1,396,410
<b>Projected 7/1/202 Available Cash</b>	<b>\$</b>	<b>8,263,636</b>
FY '24 Budget Operating Revenues	\$	14,738,935
FY '24 Budget Non-Operating Revenues	\$	1,160,481
<b>Total Revenues</b>	<b>\$</b>	<b>15,899,416</b>
FY '24 Budget Operating Expenditures	\$	(13,447,598)
FY '24 Budget Non-Operating Expenditures	\$	(4,917,068)
<b>Total Expenditures</b>	<b>\$</b>	<b>(18,364,666)</b>
<b>FY '24 Budgeted Activity Cash Impact</b>	<b>\$</b>	<b>(2,465,250)</b>



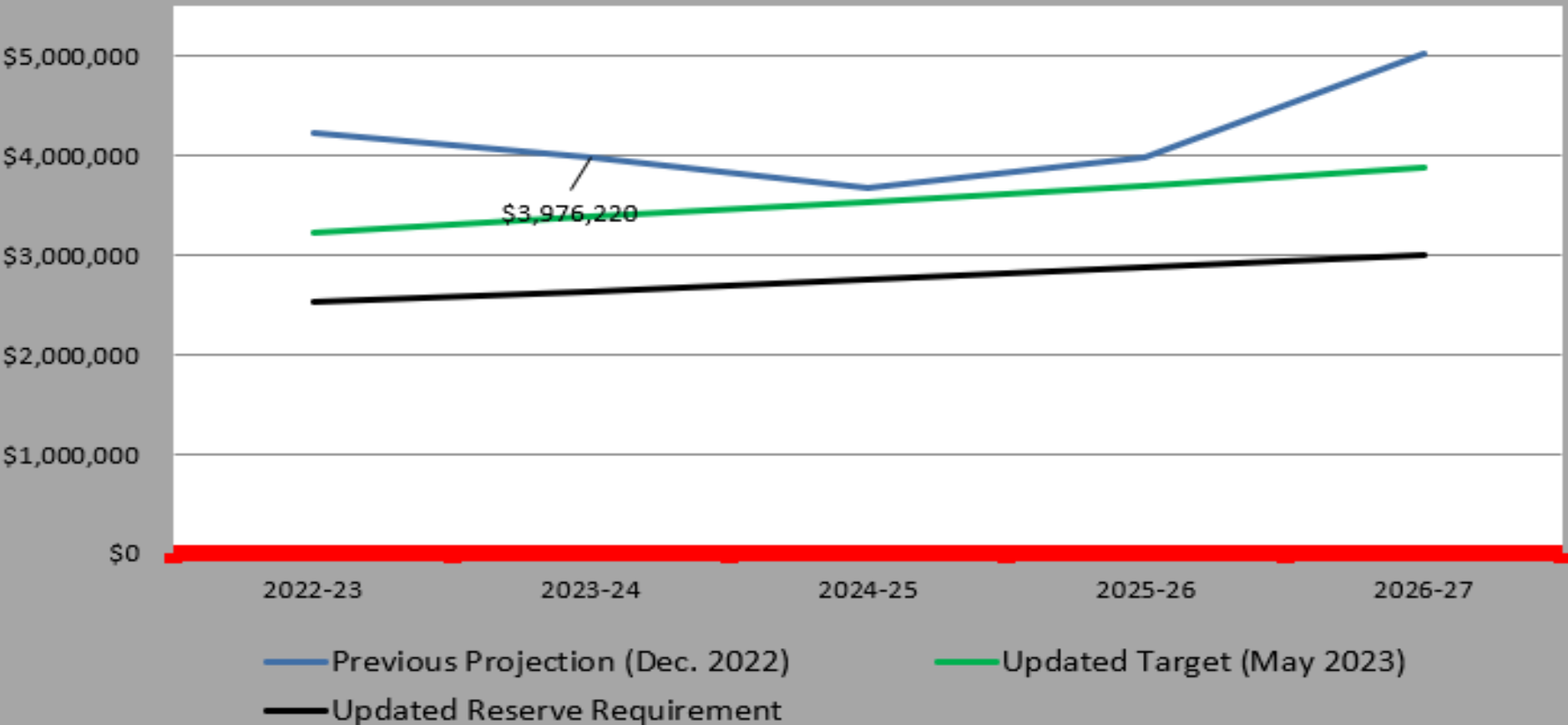
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<b>Projected FY '24 Year End Available Cash</b>	<b>\$</b>	<b>5,798,386</b>



# Sewer Fund Pro Forma

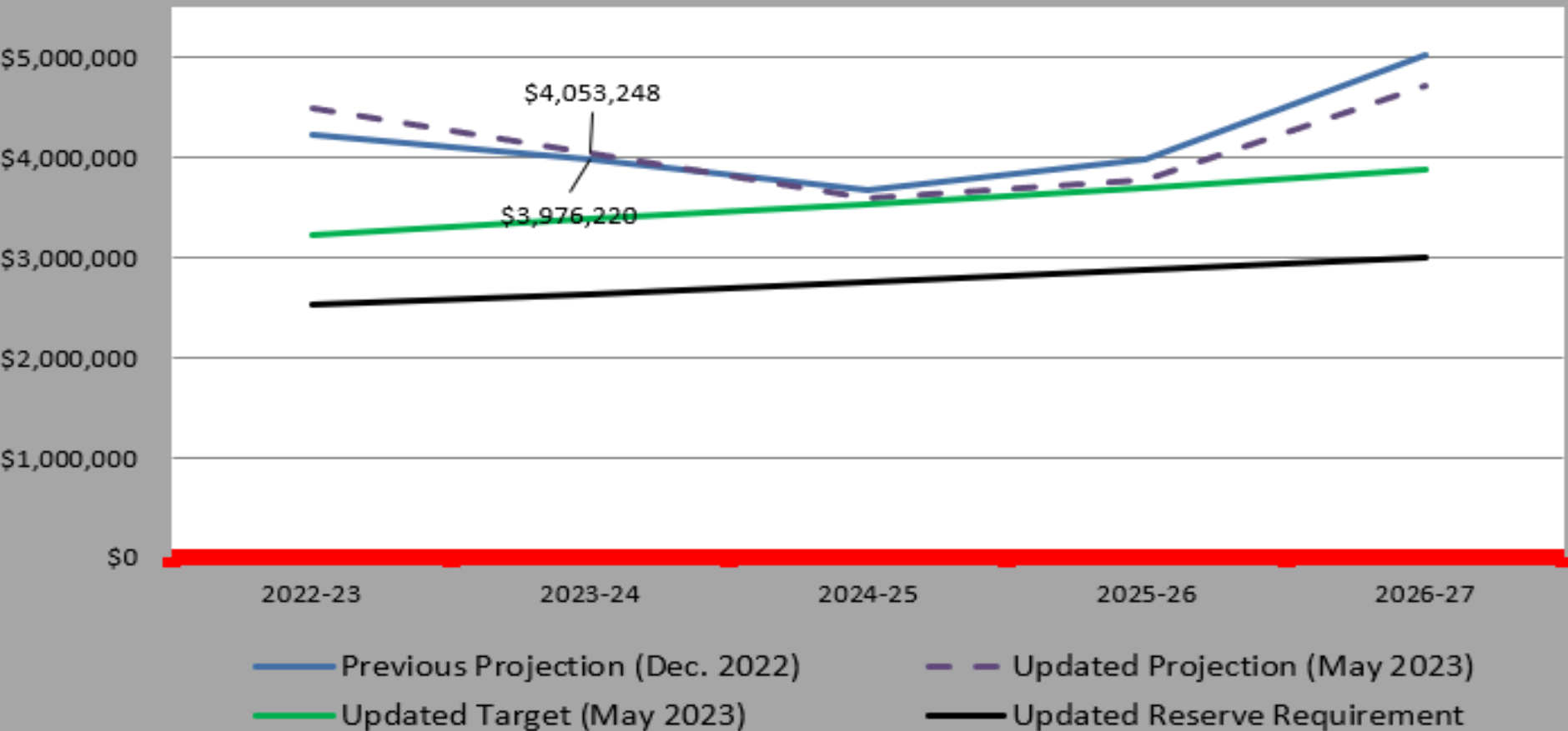
## Sewer Fund May 2023 Council Review





# Sewer Fund Pro Forma

## Sewer Fund May 2023 Council Review





# Sewer Fund

<b>Projected 7/1/2023 Cash Balance</b>	\$	4,218,289
Less: Amounts Restricted		
Minimum Reserve Per Finance Policy	\$	(2,646,014)
Budget Amendment #3	\$	275,175
<b>Projected 7/1/2023 Available Cash</b>	<b>\$</b>	<b>1,847,450</b>
FY '24 Budget Operating Revenues	\$	7,830,602
FY '24 Budget Non-Operating Revenues	\$	305,388
<b>Total Revenues</b>	<b>\$</b>	<b>8,135,990</b>
FY '24 Budget Operating Expenditures	\$	(7,415,207)
FY '24 Budget Non-Operating Expenditures	\$	(1,161,000)
<b>Total Expenditures</b>	<b>\$</b>	<b>(8,576,207)</b>
<b>FY '24 Budgeted Activity Cash Impact</b>	<b>\$</b>	<b>(440,217)</b>



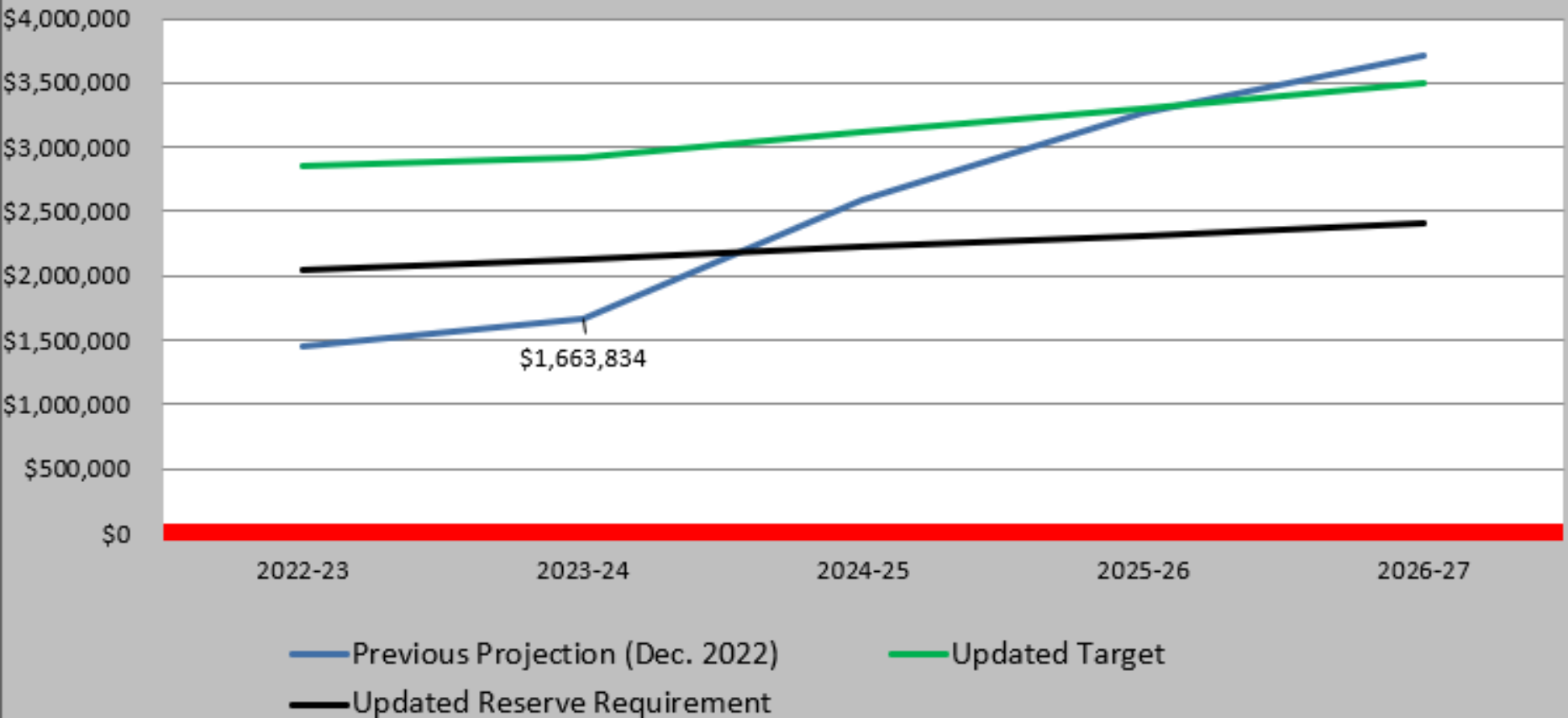
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<b>Projected FY '24 Year End Available Cash</b>	<b>\$</b>	<b>1,407,233</b>



# Refuse Fund Pro Forma

## Refuse Collection Fund May 2023 Council Review

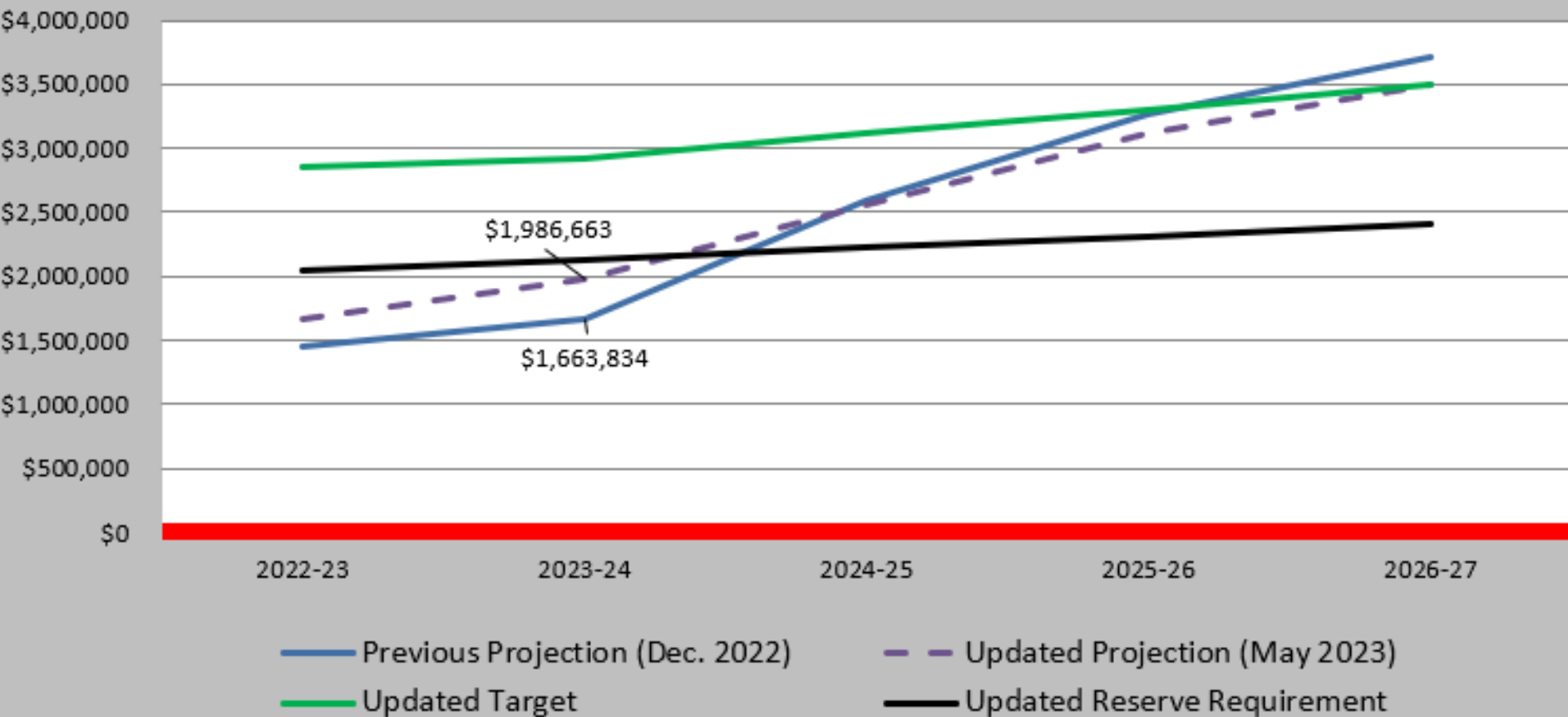






# Refuse Fund Pro Forma

## Refuse Collection Fund May 2023 Council Review





# Refuse Fund

<b>Projected 7/1/2023 Cash Balance</b>	\$	1,746,289
Less: Amounts Restricted		
Minimum Reserve Per Finance Policy	\$	(2,726,478)
Budget Amendment #3	\$	(75,188)
<b>Projected 7/1/2023 Available Cash</b>	<b>\$</b>	<b>(1,055,377)</b>
FY '24 Budget Operating Revenues	\$	10,635,550
FY '24 Budget Non-Operating Revenues	\$	69,478
<b>Total Revenues</b>	<b>\$</b>	<b>10,705,028</b>
FY '24 Budget Operating Expenditures	\$	(7,951,066)
FY '24 Budget Non-Operating Expenditures	\$	(2,438,400)
<b>Total Expenditures</b>	<b>\$</b>	<b>(10,389,466)</b>
<b>FY '24 Budgeted Activity Cash Impact</b>	<b>\$</b>	<b>315,562</b>



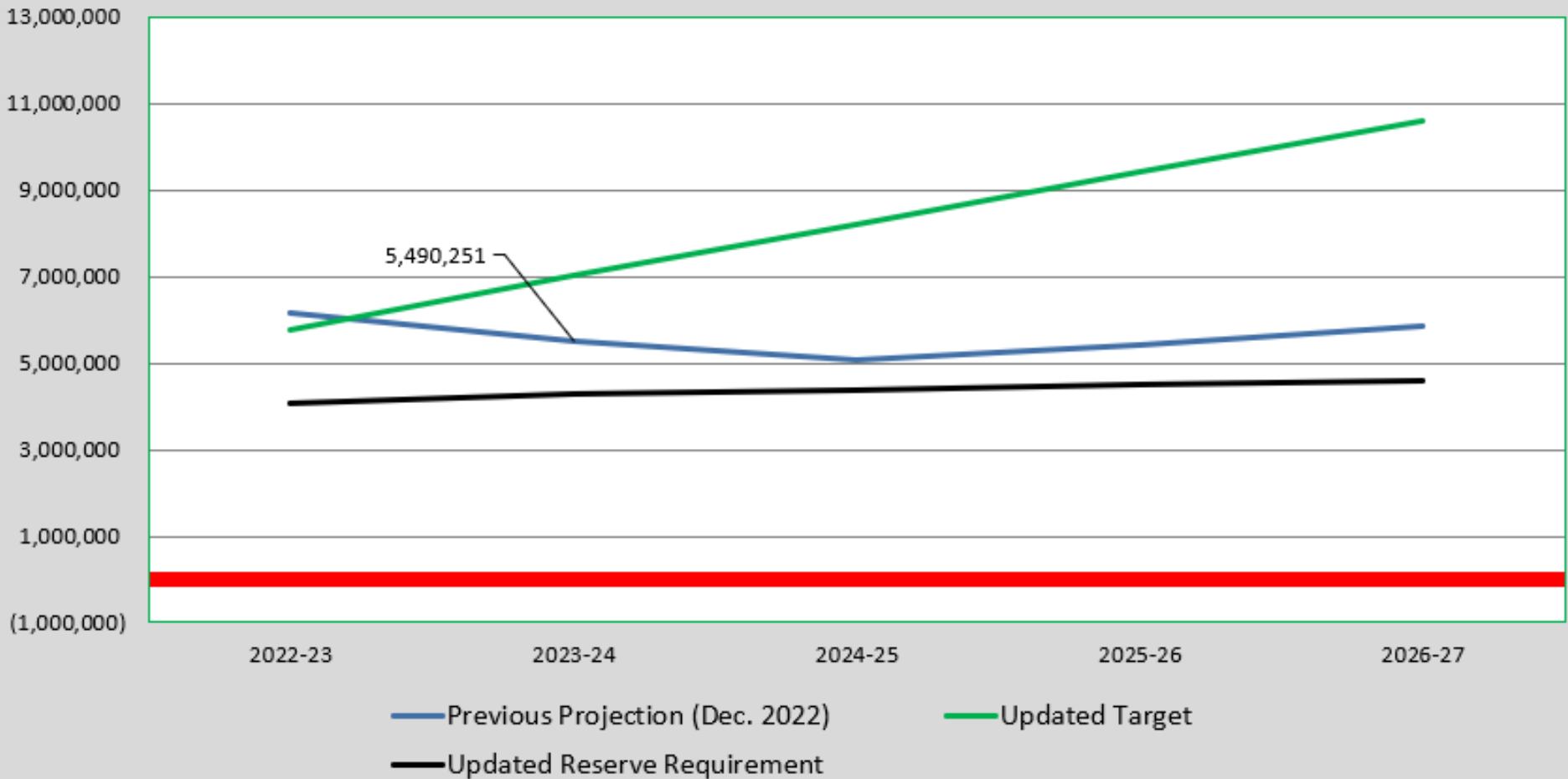
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<b>Total Expenditures</b>	<b>\$</b>	<b>(10,389,466)</b>
<b>FY '24 Budgeted Activity Cash Impact</b>	<b>\$</b>	<b>315,562</b>
<b>Projected 7/1/2024 Cash Balance</b>	<b>\$</b>	<b>(739,815)</b>



# Balefill Fund Pro Forma – 5 Year View

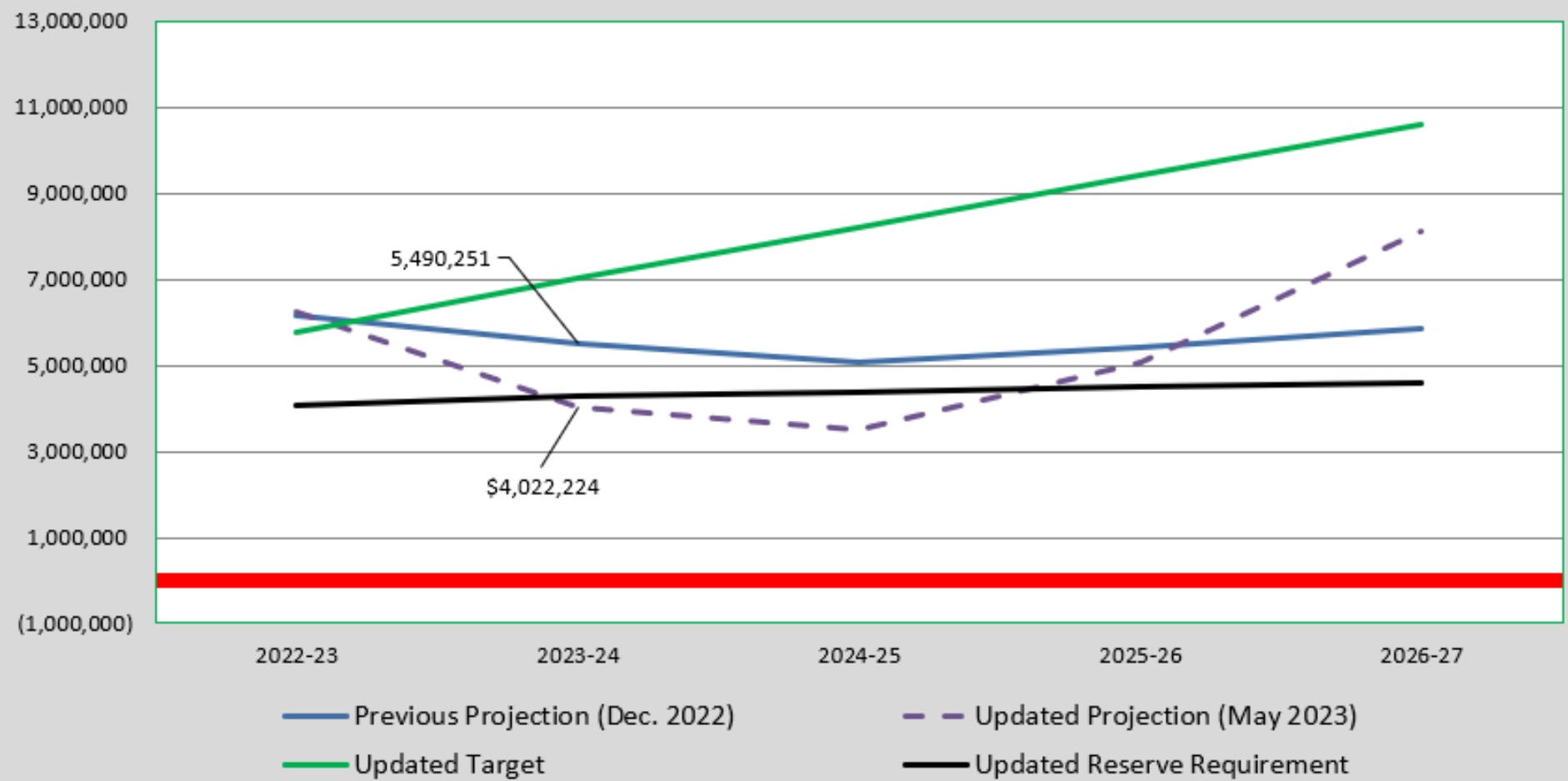
## Balefill Fund May 2023 Council Review - 5 Year





# Balefill Fund Pro Forma – 5 Year View

## Balefill Fund May 2023 Council Review - 5 Year





# Balefill Fund

<b>Projected 7/1/2023 Cash Balance</b>	\$	5,768,564
Less: Amounts Restricted		
Minimum Reserve Per Finance Policy	\$	(4,144,066)
Budget Amendment #3	\$	47,197
<b>Projected 7/1/2023 Available Cash</b>	<b>\$</b>	<b>1,671,695</b>
FY '24 Budget Operating Revenues	\$	7,096,340
FY '24 Budget Non-Operating Revenues	\$	276,588
<b>Total Revenues</b>	<b>\$</b>	<b>7,372,928</b>
FY '24 Budget Operating Expenditures	\$	(6,773,343)
FY '24 Budget Non-Operating Expenditures	\$	(2,803,446)
<b>Total Expenditures</b>	<b>\$</b>	<b>(9,576,789)</b>
<b>FY '24 Budgeted Activity Cash Impact</b>	<b>\$</b>	<b>(2,203,861)</b>



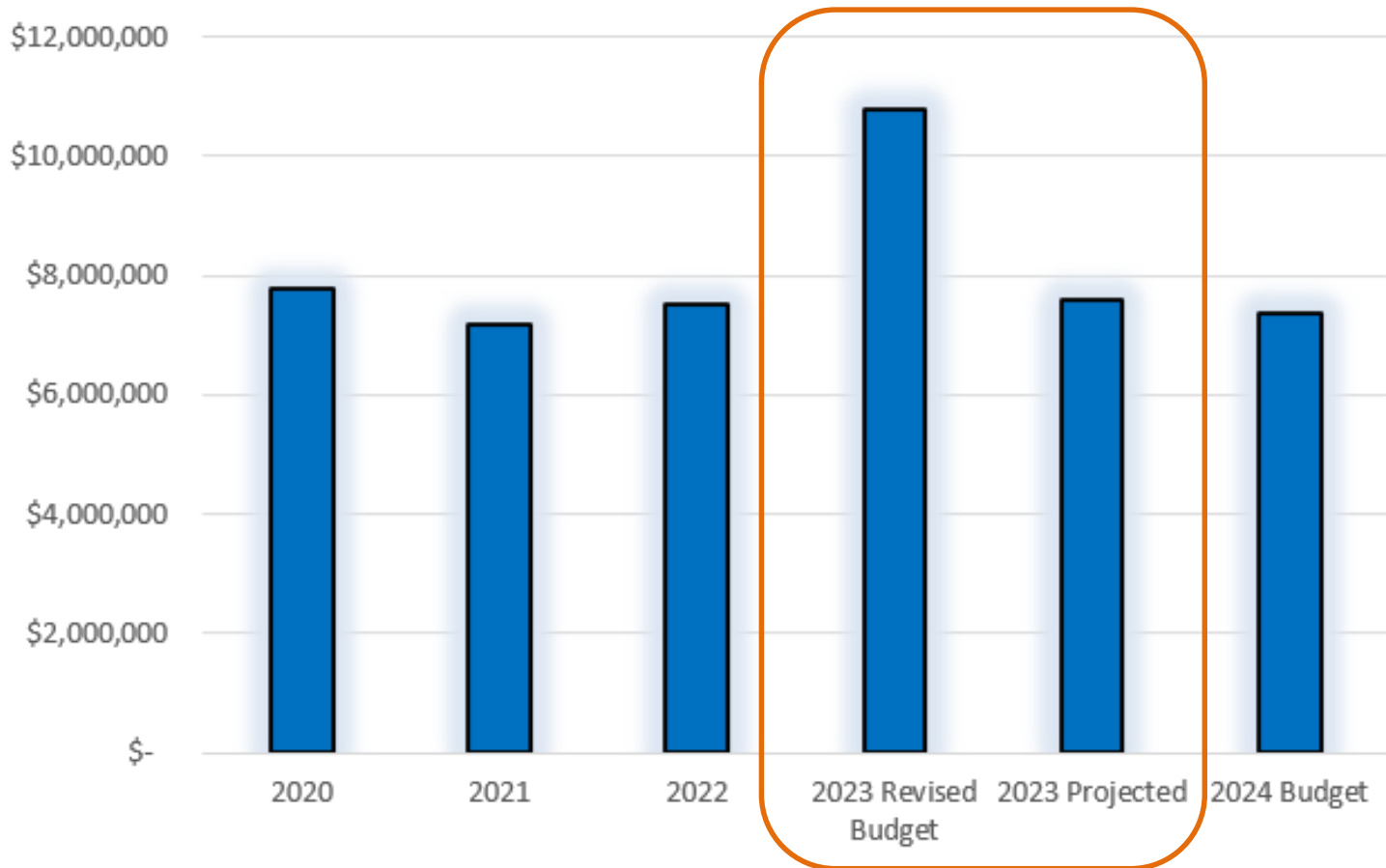
# Balefill Fund

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Minimum Reserve Per Finance Policy	\$	(4,144,066)
Budget Amendment #3	\$	47,197
<b>Projected 7/1/2023 Available Cash</b>	\$	<b>2,082,019</b>
FY '24 Budget Operating Revenues	\$	7,096,340
FY '24 Budget Non-Operating Revenues	\$	276,588
<b>Total Revenues</b>	\$	<b>7,372,928</b>
FY '24 Budget Operating Expenditures	\$	(6,773,343)
FY '24 Budget Non-Operating Expenditures	\$	(2,803,446)
<b>Total Expenditures</b>	\$	<b>(9,576,789)</b>
<b>FY '24 Budgeted Activity Cash Impact</b>	\$	<b>(2,203,861)</b>
<b>Projected FY '24 Year End Available Cash</b>	\$	<b>(121,842)</b>



# Balefill Revenue By Year

Balefill Revenue - By Year





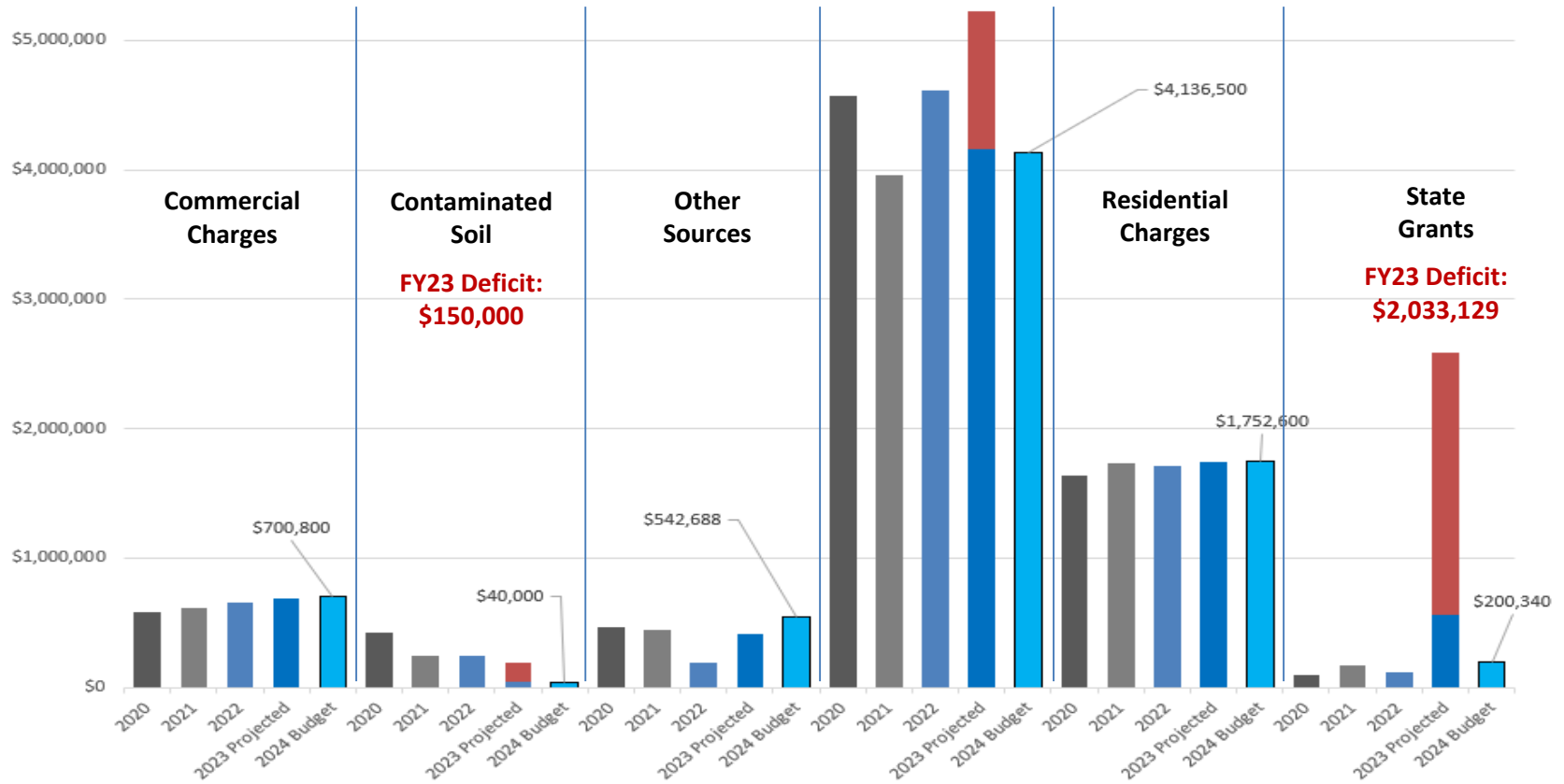


# Balefill Revenue

## FY23 Budget vs. FY23 Actual

### Private Commercial Charges

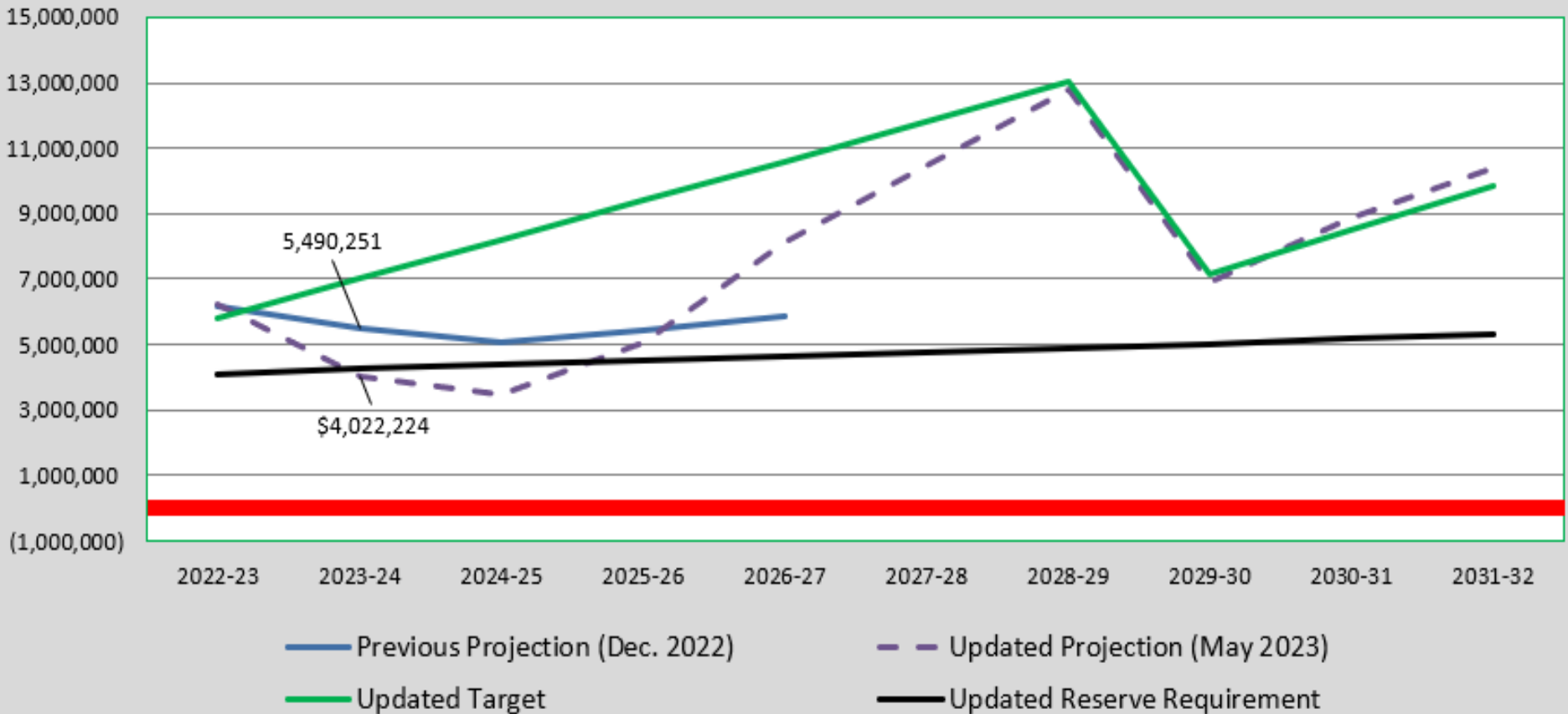
**FY23 Deficit: \$1,071,100**





# Balefill Fund Pro Forma – 10 Year View

## Balefill Fund May 2023 Council Review - 10 Year





# RECREATIONAL SUBSIDIES



# Recreational Subsidies

	Average FY18-FY22		FY23 Projected		FY24 Proposed		Target
	Cost Recovery	%	Cost Recovery	%	Cost Recovery	%	%
Golf Course	\$118,588	117%	\$104,393	111%	\$155,148	116%	110%
Hogadon	(\$316,278)	62%	(\$217,346)	80%	(\$241,219)	77%	60%
Rec Center	(\$835,262)	35%	(\$556,961)	53%	(\$614,629)	41%	50%
Ice Arena	(\$256,361)	55%	(\$235,866)	62%	(\$268,617)	60%	65%
Aquatics	(\$438,428)	55%	(\$540,413)	54%	(\$528,854)	55%	58%
Fort Caspar	(\$311,895)	19%	(\$428,171)	15%	(\$386,781)	18%	20%
Athletics	-	0%	-	0%	(\$740,113)	33%	TBD

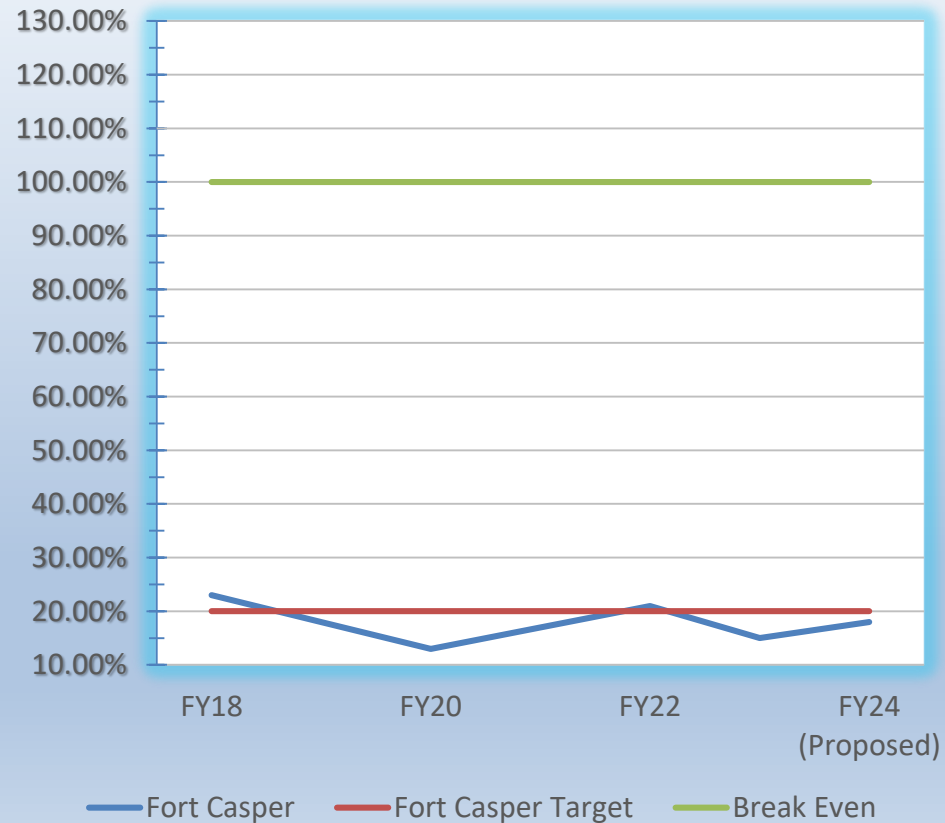


# Golf Course & Fort Caspar Cost Recovery

## Golf Course Cost Recovery by Year



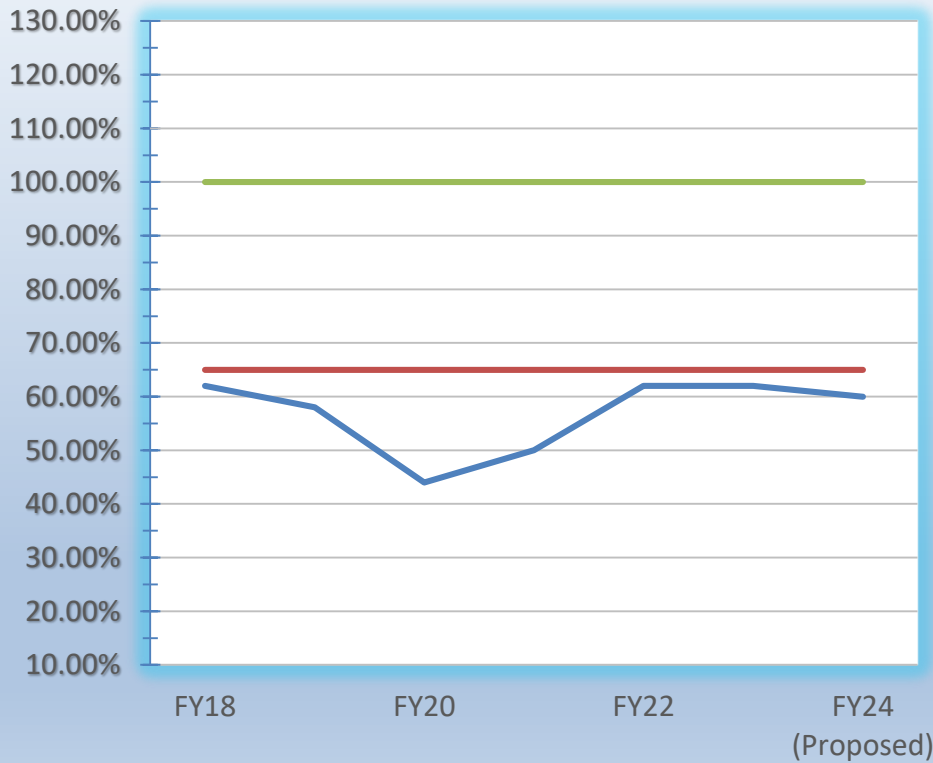
## Fort Caspar Cost Recovery by Year





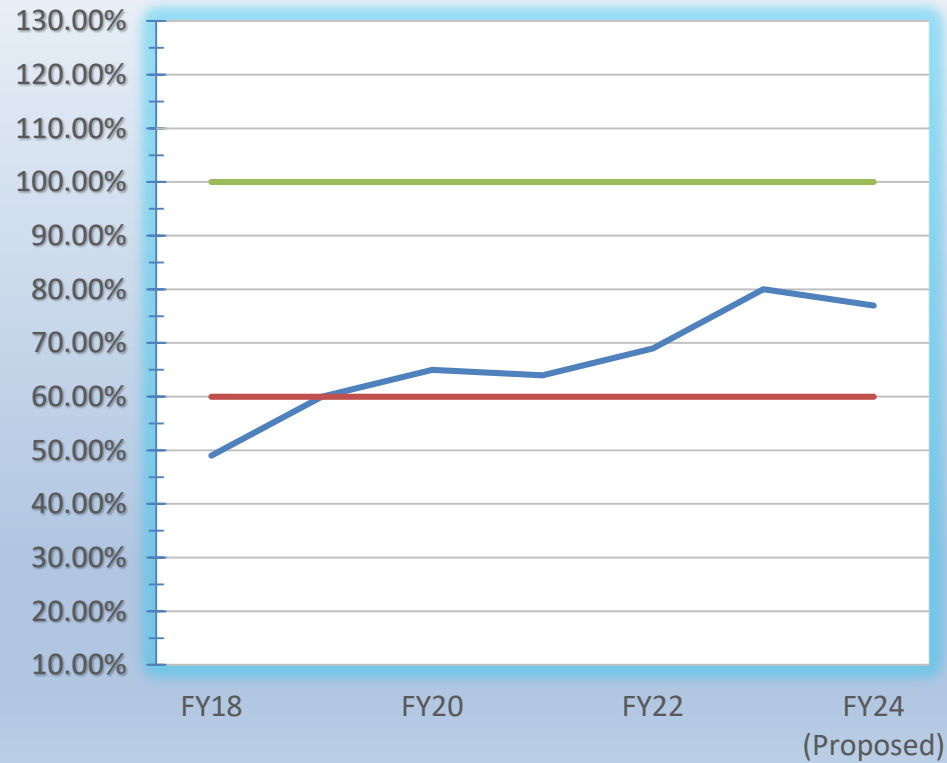
# Ice Arena & Hogadon Cost Recovery

### Ice Arena Cost Recovery by Year



— Ice Arena — Ice Arena Target — Break Even

### Hogadon Cost Recovery by Year

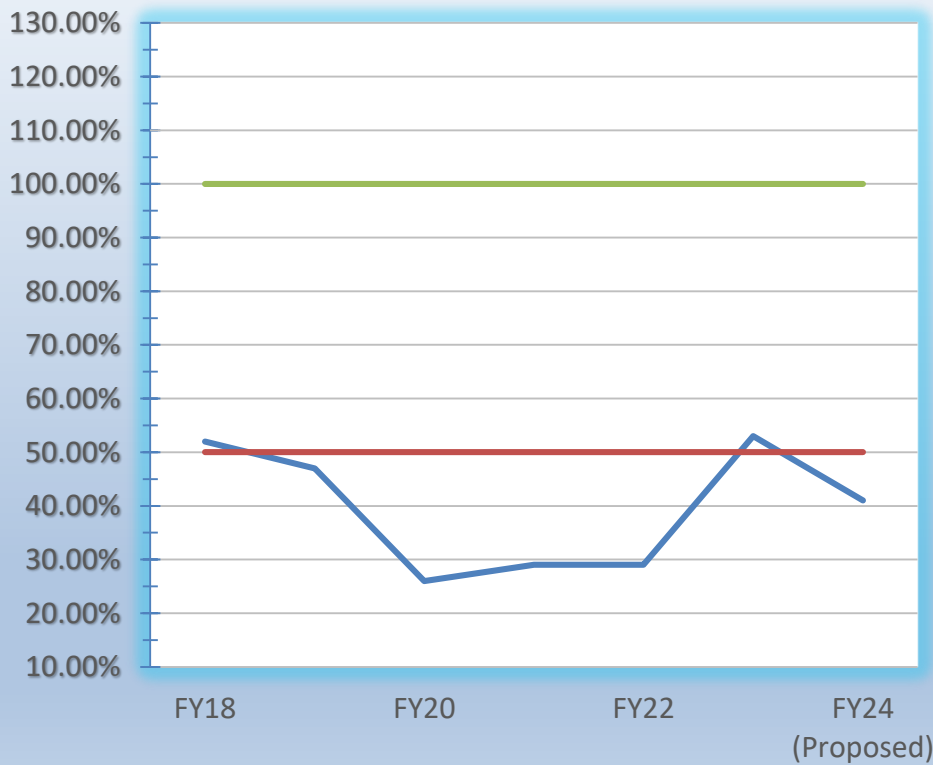


— Hogadon — Hogadon Target — Break Even



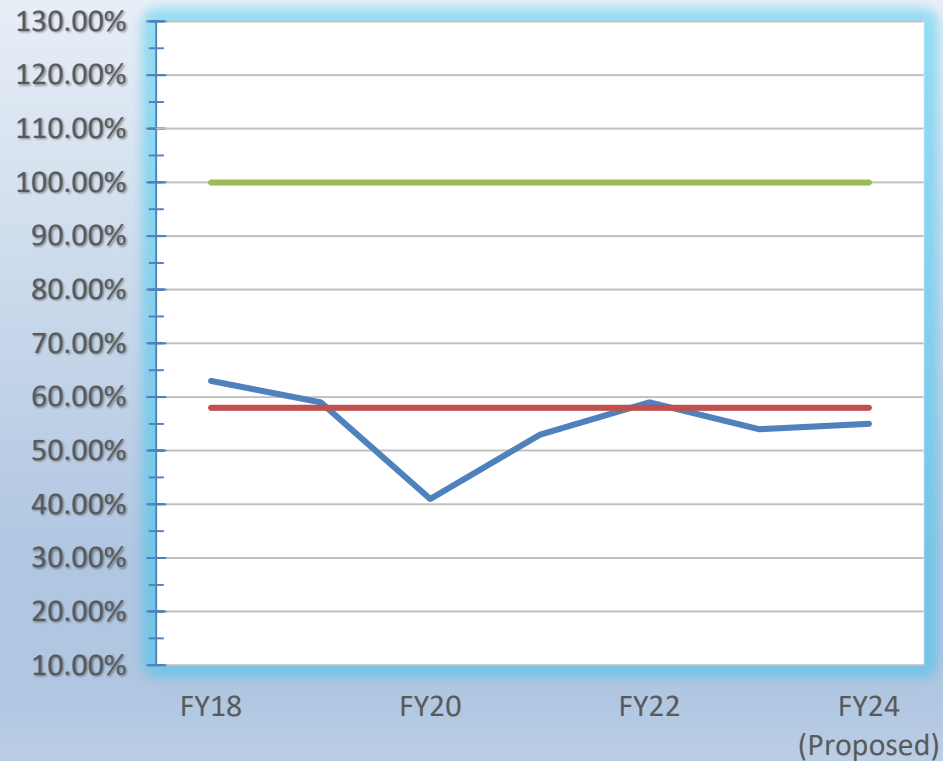
# Recreation Center & Aquatics Cost Recovery

### Recreation Center Cost Recovery by Year



— Rec Center — Rec Center Target — Break Even

### Aquatics Cost Recovery by Year

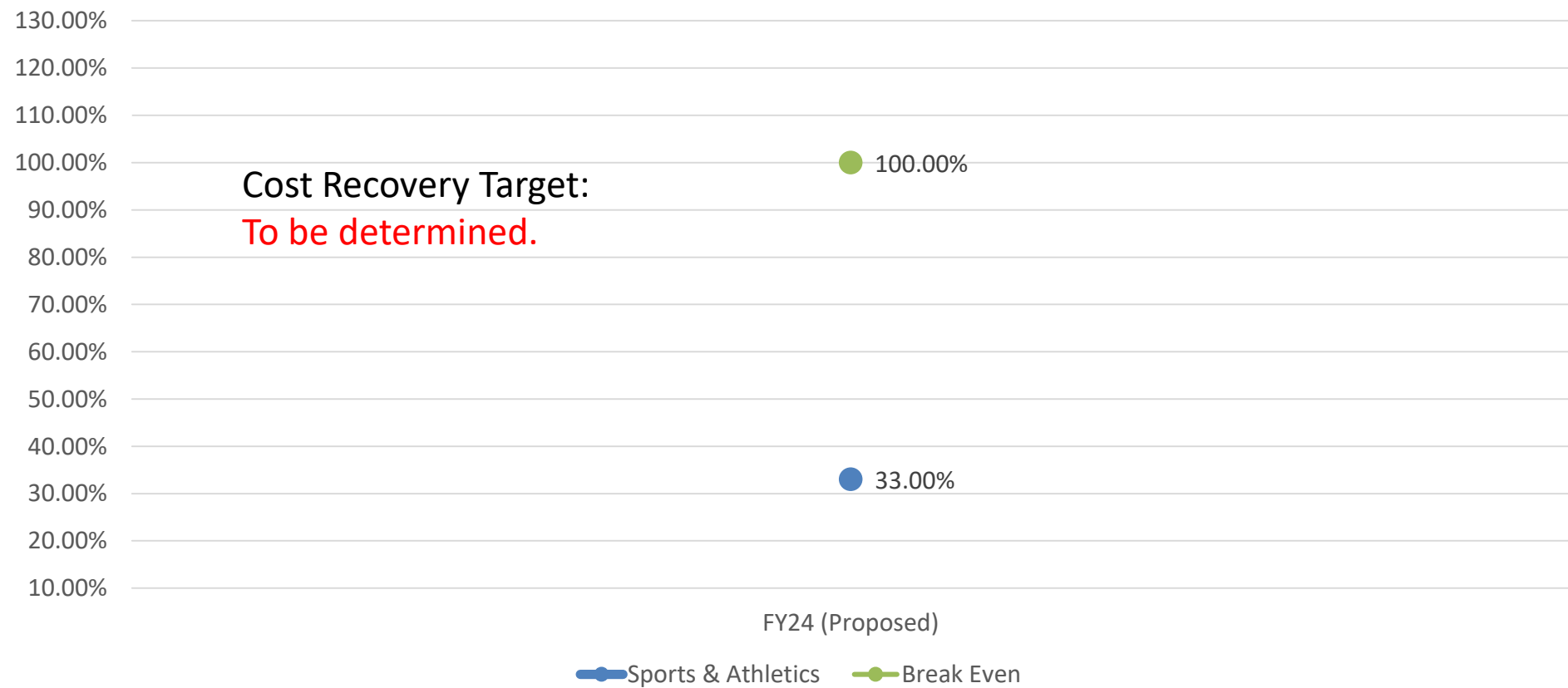


— Aquatics — Aquatics Target — Break Even



# Sports and Athletics Cost Recovery

Sports and Athletics  
Cost Recovery by Year







FY2024 &  
BEYOND



# Thoughts for the Future

- Consideration of a storm water program formation
- Begin the transformation of the Casper Business Center into a public safety facility
- Monitor economic conditions and adjust as needed including scope/expense reductions or potential grant funding
- Develop Investment Policy to include Amendment A
- Implement subsidy reduction strategies and start to transform recreational facilities into self-sustaining assets
- Continue to develop strategies to ensure revenue sustainability
- Connect fiscal initiatives with the City Council's goals of Livability, Sustainability, Citizen Engagement
- Evaluate recruitment and retention policies