

City of Casper, Wyoming
All Funds Budget Comparison
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| Fund | REVENUES | | EXPENDITURES | | Anticipated Year-End Net Income (Shortfall) |
|--------------------------------|-----------------------|----------------------|-----------------------|----------------------|---|
| | Revised Budget | Year To Date | Revised Budget | Year To Date | |
| General Fund | \$ 52,878,987 | \$ 29,995,011 | \$ 59,034,467 | \$ 36,010,598 | \$ (6,155,480) |
| Opportunities Fund | 99,132 | 52,367 | 1,189,512 | 37,480 | (1,090,380) |
| Perpetual Care Fund | 333,469 | 225,216 | 331,606 | 170,735 | 1,863 |
| Debt Service Fund | 5,065,260 | 5,002,324 | 489,618 | 1,459 | 4,575,642 |
| Metro Animal Fund | 1,487,031 | 689,605 | 1,658,683 | 672,764 | (171,652) |
| River Fund | 7,314,053 | 859,002 | 7,278,550 | 30,515 | 35,503 |
| CARES Act Funding | | | 111,550 | 109,623 | (111,550) |
| Weed & Pest Fund | 802,897 | 546,865 | 728,919 | 261,405 | 73,978 |
| CDBG Program Fund | 1,250,000 | - | 1,250,000 | 5,700 | - |
| Special Fire Assistance Fund | 570,072 | 16,648 | 570,073 | 19,053 | (1) |
| Revolving Land Fund | 1,730,849 | 9,309 | 690,295 | 12,127 | 1,040,554 |
| Police Grants Fund | 253,853 | 204,528 | 253,853 | 140,342 | - |
| Public Transit Fund | 4,418,539 | 2,421,437 | 4,418,585 | 1,406,292 | (46) |
| Metropolitan Planning | 1,443,997 | 449,161 | 1,444,001 | 462,194 | (4) |
| Public Safety Communications | 2,959,173 | 1,768,245 | 3,000,305 | 1,598,833 | (41,132) |
| Redevelopment Loan Fund | 63,157 | 63,157 | 63,157 | 63,157 | - |
| Capital Projects Fund | 25,500,900 | 8,508,725 | 44,671,580 | 9,590,303 | (19,170,680) |
| Water Distribution Fund | 16,111,731 | 11,407,534 | 21,270,430 | 8,781,957 | (5,158,699) |
| Water Treatment Plant Ops Fund | 3,849,135 | 2,351,369 | 3,849,135 | 2,360,481 | - |
| Sewer Fund | 7,614,235 | 4,474,778 | 10,145,383 | 3,852,592 | (2,531,148) |
| Wastewater Treatment Plant | 14,673,016 | 3,864,786 | 17,498,017 | 9,104,228 | (2,825,001) |
| Refuse Collection Fund | 9,957,182 | 5,235,083 | 11,703,888 | 5,075,309 | (1,746,706) |
| Balefill Fund | 10,793,139 | 3,910,864 | 17,306,262 | 6,411,450 | (6,513,123) |
| Aquatics Fund | 1,228,675 | 762,482 | 1,228,675 | 670,876 | - |
| Golf Course Fund | 958,000 | 567,001 | 1,079,332 | 559,681 | (121,332) |
| Ice Arena Fund | 598,012 | 361,559 | 598,012 | 346,777 | - |
| Recreation Center Fund | 1,224,211 | 736,178 | 1,224,211 | 664,452 | - |
| Hogadon Fund | 1,038,219 | 581,267 | 1,038,219 | 560,805 | - |
| Ford Wyoming Center Fund | 1,069,384 | 577,874 | 1,134,354 | 686,839 | (64,970) |
| Parking Fund | 16,977 | 7,391 | 50,587 | 23,170 | (33,610) |
| Fleet Maintenance Fund | 3,432,888 | 2,287,648 | 3,432,888 | 2,280,958 | - |
| Buildings and Structures Fund | 1,561,018 | 877,752 | 1,568,333 | 833,404 | (7,315) |
| Health Insurance Fund | 25,576 | 24,143 | 417,324 | 177,194 | (391,748) |
| Property Insurance Fund | 2,617,687 | 1,488,223 | 2,372,664 | 2,134,877 | 245,023 |
| Total | \$ 182,940,454 | \$ 90,327,532 | \$ 223,102,468 | \$ 95,117,629 | \$ (40,162,014) |

City of Casper, Wyoming
All Funds Statement of Revenues
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| Fund | Adopted Budget | Changes and Amendments | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|-----------------------|---------------------------|-----------------------|-------------------------|-----------------------------|
| General Fund | \$ 51,926,377 | \$ 952,610 | \$ 52,878,987 | \$ 29,995,011 | 57% |
| Opportunities Fund | 99,132 | - | 99,132 | 52,367 | 53% |
| Perpetual Care Fund | 333,469 | - | 333,469 | 225,216 | 68% |
| Debt Service Fund | 108,788 | 4,956,472 | 5,065,260 | 5,002,324 | 99% |
| Metro Animal Fund | 1,476,303 | 10,728 | 1,487,031 | 689,605 | 46% |
| River Fund | 6,977,762 | 336,291 | 7,314,053 | 859,002 | 12% |
| CARES Act Funding | - | - | - | - | - |
| Weed & Pest Fund | 802,897 | - | 802,897 | 546,865 | 68% |
| CDBG Program Fund | - | 1,250,000 | 1,250,000 | - | 0% |
| Special Fire Assistance Fund | 310,911 | 259,161 | 570,072 | 16,648 | 3% |
| Revolving Land Fund | 1,730,849 | - | 1,730,849 | 9,309 | 1% |
| Police Grants Fund | 222,509 | 31,344 | 253,853 | 204,528 | 81% |
| Public Transit Fund | 3,258,798 | 1,159,741 | 4,418,539 | 2,421,437 | 55% |
| Metropolitan Planning | 1,439,416 | 4,581 | 1,443,997 | 449,161 | 31% |
| Public Safety Communications | 2,933,431 | 25,742 | 2,959,173 | 1,768,245 | 60% |
| Redevelopment Loan Fund | 63,157 | - | 63,157 | 63,157 | 100% |
| Capital Projects Fund | 23,229,487 | 2,271,413 | 25,500,900 | 8,508,725 | 33% |
| Water Distribution Fund | 15,285,221 | 826,510 | 16,111,731 | 11,407,534 | 71% |
| Water Treatment Plant Ops Fund | 3,830,789 | 18,346 | 3,849,135 | 2,351,369 | 61% |
| Sewer Fund | 6,942,876 | 671,359 | 7,614,235 | 4,474,778 | 59% |
| Wastewater Treatment Plant | 6,993,641 | 7,679,375 | 14,673,016 | 3,864,786 | 26% |
| Refuse Collection Fund | 10,056,082 | (98,900) | 9,957,182 | 5,235,083 | 53% |
| Balefill Fund | 8,349,686 | 2,443,453 | 10,793,139 | 3,910,864 | 36% |
| Aquatics Fund | 1,224,376 | 4,299 | 1,228,675 | 762,482 | 62% |
| Golf Course Fund | 958,000 | - | 958,000 | 567,001 | 59% |
| Ice Arena Fund | 595,453 | 2,559 | 598,012 | 361,559 | 60% |
| Recreation Center Fund | 1,217,324 | 6,887 | 1,224,211 | 736,178 | 60% |
| Hogadon Fund | 1,015,949 | 22,270 | 1,038,219 | 581,267 | 56% |
| Ford Wyoming Center Fund | 992,219 | 77,165 | 1,069,384 | 577,874 | 54% |
| Parking Fund | 16,977 | - | 16,977 | 7,391 | 44% |
| Fleet Maintenance Fund | 3,417,927 | 14,961 | 3,432,888 | 2,287,648 | 67% |
| Buildings and Structures Fund | 1,541,399 | 19,619 | 1,561,018 | 877,752 | 56% |
| Health Insurance Fund | 25,576 | - | 25,576 | 24,143 | 94% |
| Property Insurance Fund | 2,612,012 | 5,675 | 2,617,687 | 1,488,223 | 57% |
| Total | \$ 159,988,793 | \$ 22,951,661 | \$ 182,940,454 | \$ 90,327,532 | 49% |

City of Casper, Wyoming
All Funds Statement of Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| Fund | Adopted Budget | Carry-over Encumbrances and Amendments | Current Year Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|-----------------------|---|------------------------|-------------------------|-----------------------------|
| General Fund | \$ 51,923,377 | \$ 7,111,090 | \$ 59,034,467 | \$ 36,010,598 | 61% |
| Opportunities Fund | 1,189,512 | - | 1,189,512 | 37,480 | 3% |
| Perpetual Care Fund | 330,736 | 870 | 331,606 | 170,735 | 51% |
| Debt Service Fund | 124,912 | 364,706 | 489,618 | 1,459 | 0% |
| Metro Animal Fund | 1,647,955 | 10,728 | 1,658,683 | 672,764 | 41% |
| River Fund | 6,873,510 | 405,040 | 7,278,550 | 30,515 | 0% |
| CARES Act Funding | - | 111,550 | 111,550 | 109,623 | 98% |
| Weed & Pest Fund | 725,615 | 3,304 | 728,919 | 261,405 | 36% |
| CDBG Program Fund | - | 1,250,000 | 1,250,000 | 5,700 | 0% |
| Special Fire Assistance Fund | 310,911 | 259,162 | 570,073 | 19,053 | 3% |
| Revolving Land Fund | 690,150 | 145 | 690,295 | 12,127 | 2% |
| Police Grants Fund | 222,509 | 31,344 | 253,853 | 140,342 | 55% |
| Public Transit Fund | 3,258,798 | 1,159,787 | 4,418,585 | 1,406,292 | 32% |
| Metropolitan Planning | 1,439,416 | 4,585 | 1,444,001 | 462,194 | 32% |
| Public Safety Communications | 2,824,562 | 175,743 | 3,000,305 | 1,598,833 | 53% |
| Redevelopment Loan Fund | 63,157 | - | 63,157 | 63,157 | 100% |
| Capital Projects Fund | 26,625,600 | 18,045,980 | 44,671,580 | 9,590,303 | 21% |
| Water Distribution Fund | 16,694,218 | 4,576,212 | 21,270,430 | 8,781,957 | 41% |
| Water Treatment Plant Ops Fund | 3,830,789 | 18,346 | 3,849,135 | 2,360,481 | 61% |
| Sewer Fund | 8,044,584 | 2,100,799 | 10,145,383 | 3,852,592 | 38% |
| Wastewater Treatment Plant | 7,438,806 | 10,059,211 | 17,498,017 | 9,104,228 | 52% |
| Refuse Collection Fund | 9,720,097 | 1,983,791 | 11,703,888 | 5,075,309 | 43% |
| Balefill Fund | 8,161,755 | 9,144,507 | 17,306,262 | 6,411,450 | 37% |
| Aquatics Fund | 1,224,376 | 4,299 | 1,228,675 | 670,876 | 55% |
| Golf Course Fund | 1,070,907 | 8,425 | 1,079,332 | 559,681 | 52% |
| Ice Arena Fund | 595,453 | 2,559 | 598,012 | 346,777 | 58% |
| Recreation Center Fund | 1,217,324 | 6,887 | 1,224,211 | 664,452 | 54% |
| Hogadon Fund | 1,015,949 | 22,270 | 1,038,219 | 560,805 | 54% |
| Ford Wyoming Center Fund | 992,219 | 142,135 | 1,134,354 | 686,839 | 61% |
| Parking Fund | 48,729 | 1,858 | 50,587 | 23,170 | 46% |
| Fleet Maintenance Fund | 3,417,927 | 14,961 | 3,432,888 | 2,280,958 | 66% |
| Buildings and Structures Fund | 1,541,399 | 26,934 | 1,568,333 | 833,404 | 53% |
| Health Insurance Fund | 417,324 | - | 417,324 | 177,194 | 42% |
| Property Insurance Fund | 2,244,711 | 127,953 | 2,372,664 | 2,134,877 | 90% |
| Total | \$ 165,927,287 | \$ 57,175,181 | \$ 223,102,468 | \$ 95,117,629 | 43% |

City of Casper, Wyoming

Summary of Cash, Investments, Other Monetary Assets and Working Capital

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Cash and Investments | | | Working Capital | | | |
|--|----------------------|-----------------------|-----------------------|-----------------------|---------------------|------------------------|-----------------------|
| | Cash | Investments | Market Adjustments | Total | Current Assets | Current Liabilities | |
| General Fund | \$ 3,487,473 | \$ 25,831,988 | \$ - | \$ 29,319,460 | \$ 2,368,275 | \$ (6,279,520) | \$ 25,408,215 |
| Capital Projects Funds | | | | | | | |
| Opportunities Fund | 21,071 | 6,728,414 | - | 6,749,485 | - | (984) | 6,748,501 |
| Capital Projects Fund | 109,011 | 46,244,627 | - | 46,353,639 | 47,361 | (728,586) | 45,672,413 |
| Trust & Agency Funds | | | | | | | |
| Perpetual Care Fund | 152,794 | 29,731,580 | - | 29,884,374 | - | (4,310) | 29,880,063 |
| Metro Animal Fund | 441,223 | 541,921 | - | 983,144 | 30,974 | (76,157) | 937,961 |
| River Fund | 349,133 | 1,100,950 | - | 1,450,083 | - | (223,015) | 1,227,068 |
| CARES Act Funding | 15,352 | 12,192,707 | - | 12,208,059 | - | (1,152,746) | 11,055,313 |
| Public Safety Communications | 754,145 | - | - | 754,145 | 240,538 | (151,476) | 843,207 |
| Health Insurance Fund | 42,210 | 3,350,456 | - | 3,392,665 | - | (76,029) | 3,316,637 |
| Debt Service Funds | 230,880 | 5,549,449 | - | 5,780,329 | (12,607) | (116,988) | 5,650,733 |
| Special Revenue Funds | | | | | | | |
| Weed & Pest Fund | 618,164 | 785,703 | - | 1,403,867 | - | (78,051) | 1,325,817 |
| CDBG Program Fund | (5,700) | - | - | (5,700) | - | - | (5,700) |
| Special Fire Assistance Fund | 18,823 | - | - | 18,823 | - | - | 18,823 |
| Revolving Land Fund | 111,993 | 708,062 | - | 820,055 | 300 | (105) | 820,250 |
| Police Grants Fund | 9,662 | - | - | 9,662 | 57,385 | (6,549) | 60,499 |
| Public Transit Fund | (304,969) | - | - | (304,969) | 490,788 | (120,309) | 65,510 |
| Metropolitan Planning | 81,965 | - | - | 81,965 | 345,572 | (138,057) | 289,480 |
| Redevelopment Loan Fund | 100,937 | - | - | 100,937 | 4,027 | (4,027) | 100,937 |
| Utility Enterprise Funds | | | | | | | |
| Water Distribution Fund | 1,840,715 | 19,759,497 | - | 21,600,212 | 1,097,536 | (853,109) | 21,844,638 |
| Water Treatment Plant Ops Fund | (107,022) | - | - | (107,022) | 214,825 | (150,396) | (42,593) |
| Sewer Fund | 1,416,142 | 6,289,867 | - | 7,706,009 | 616,256 | (517,128) | 7,805,138 |
| Wastewater Treatment Plant | 2,583,051 | 8,843,359 | - | 11,426,410 | 2,258,300 | (2,183,644) | 11,501,065 |
| Refuse Collection Fund | 850,388 | 3,166,747 | - | 4,017,136 | 706,054 | (435,296) | 4,287,894 |
| Balefill Fund | 57,534 | 10,732,809 | - | 10,790,343 | 334,016 | (656,001) | 10,468,358 |
| Parks & Recreation Enterprise Funds | | | | | | | |
| Aquatics Fund | 55,110 | - | - | 55,110 | - | (55,110) | - |
| Golf Course Fund | 534,942 | - | - | 534,942 | 70,769 | (39,494) | 566,216 |
| Ice Arena Fund | 20,813 | - | - | 20,813 | 8,508 | (29,321) | - |
| Recreation Center Fund | 72,475 | - | - | 72,475 | 2,186 | (74,661) | - |
| Hogadon Fund | 48,222 | - | - | 48,222 | 57,025 | (50,547) | 54,700 |
| Ford Wyoming Center Fund | 982,921 | - | - | 982,921 | 30,107 | (1,083,147) | (70,119) |
| Other Enterprise Funds - Parking | 7,222 | 135,312 | - | 142,535 | 12,710 | (22) | 155,223 |
| Internal Service Funds | | | | | | | |
| Fleet Maintenance Fund | 525,285 | - | - | 525,285 | 240,000 | (518,430) | 246,855 |
| Buildings and Structures Fund | 593,748 | - | - | 593,748 | 13,546 | (71,826) | 535,468 |
| Property Insurance Fund | (247,965) | - | - | (247,965) | 27,361 | (113,952) | (334,556) |
| | \$ 15,467,747 | \$ 181,693,449 | \$ - | \$ 197,161,196 | \$ 9,261,814 | \$ (15,988,996) | \$ 190,434,015 |

City of Casper, Wyoming
Summary of Cash and Investments
For Fiscal Year 2023 as of January, 31 2023

Bank Accounts

| | |
|-------------------------|-----------------------------|
| Petty Cash | \$ 16,637 |
| Petty Cash | 2,030 |
| Concentration | 11,001,214 |
| Expense Checking | (205,642) |
| Customer Refund | 779 |
| Court Bonds | 222,479 |
| CEC Show Account | 1,012,818 |
| Police Evidence Account | 83,537 |
| Firehouse Redevelopment | - |
| Outgoing EFT | 41,877 |
| Total Cash | <u>\$ 12,175,727</u> |

Investments

| | |
|----------------------------|------------------------------|
| General Fund | \$ 25,831,988 |
| Opportunities Fund | 6,728,414 |
| Perpetual Care Fund | 29,731,580 |
| Debt Service Fund | 5,549,449 |
| Metro Animal Fund | 541,921 |
| River Fund | 1,100,950 |
| CARES Act Funding | 12,192,707 |
| Weed & Pest Fund | 785,703 |
| Revolving Land Fund | 708,062 |
| Capital Projects Fund | 46,244,627 |
| Water Distribution Fund | 19,759,497 |
| Sewer Fund | 6,289,867 |
| Wastewater Treatment Plant | 8,843,359 |
| Refuse Collection Fund | 3,166,747 |
| Balefill Fund | 10,732,809 |
| Parking Fund | 135,312 |
| Health Insurance Fund | 3,350,456 |
| Total Investments | <u>\$ 181,693,449</u> |

Other Assets

| | |
|---------------------------|----------------------------|
| General Fund | |
| Notes/Loans Receivable | \$ 505,703 |
| Opportunities Fund | |
| Notes/Loans Receivable | 288,097 |
| Perpetual Care Fund | |
| Notes/Loans Receivable | 704,972 |
| Debt Service Fund | |
| Notes/Loans Receivable | (9,180) |
| Penalty Receivable | 5,406 |
| Principal Receivable | 117,755 |
| Redevelopment Loan Fund | |
| Notes/Loans Receivable | 164,000 |
| Capital Projects Fund | |
| Notes/Loans Receivable | 90,131 |
| Total Other Assets | <u>\$ 1,866,884</u> |

City of Casper, Wyoming
General Fund Balance Sheet
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | General Fund |
|--|----------------------|
| ASSETS | |
| Current Assets | |
| Cash | \$ 3,487,473 |
| Investments | 25,831,988 |
| Market Adjustments | - |
| Inventory | 90,226 |
| Grants Receivable | - |
| Loans Receivable | 505,703 |
| Accounts Receivable | 2,037,841 |
| Prepaid Expenses | 23,994 |
| Lease Receivable - Short Term | 216,213 |
| Total Current Assets | 32,193,438 |
| Non-Current Assets | |
| Lease Receivable - Long Term | 2,531,031 |
| Total Assets | \$ 34,724,468 |
| LIABILITIES | |
| Current Liabilities | |
| Accounts Payable | \$ 1,810,373 |
| Accrued Wages and Benefits Payable | 1,073,300 |
| Deferred Revenue | 67,048 |
| Held in Trust - Police Accounts | 3,328,799 |
| Total Current Liabilities | 6,279,520 |
| Non-Current Liabilities | |
| Funds Held in Trust | 9,311 |
| Total Non-Current Liabilities | 9,311 |
| Total Liabilities | \$ 6,288,831 |
| DEFERRED INFLOWS OF RESOURCES | |
| Total Deferred Inflows Of Resources | \$ 2,676,683 |
| NET POSITION | |
| Net Investment in Capital Assets | \$ 2,747,244 |
| Unrestricted | 23,011,710 |
| Total Net Position | \$ 25,758,954 |

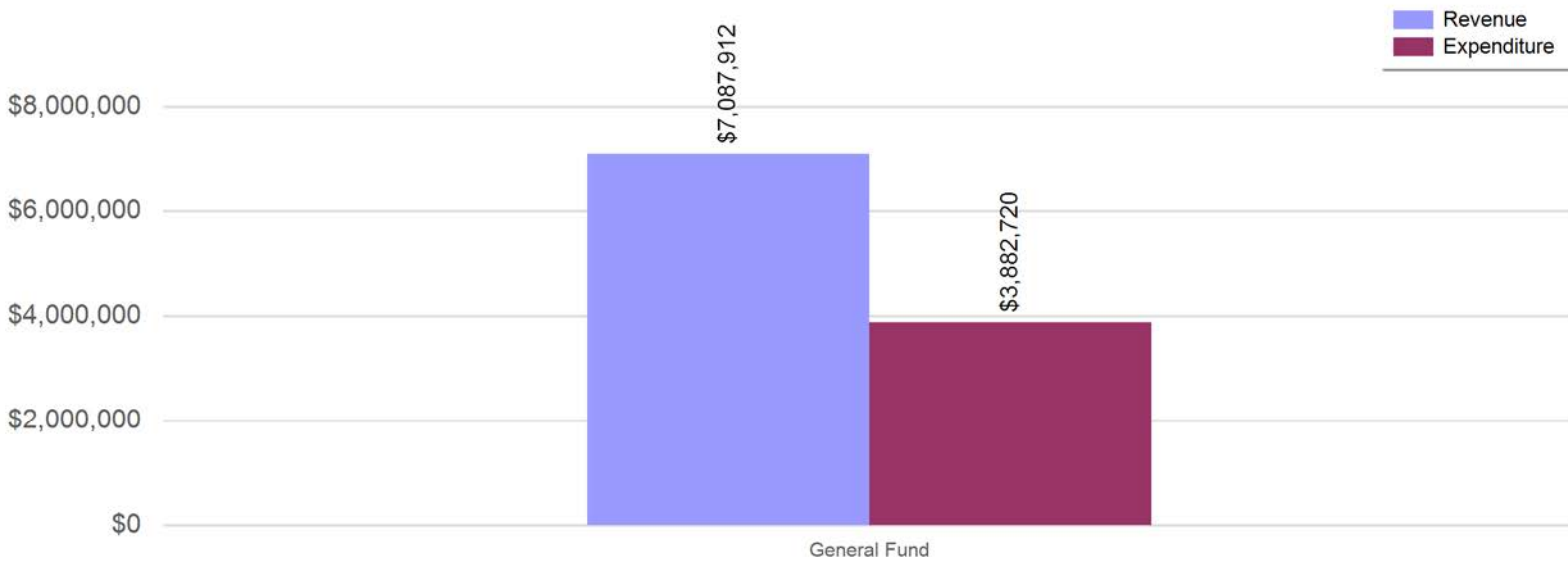
City of Casper, Wyoming General Fund Revenue Expenditure Comparison

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

General Fund YTD Revenue and Expenditure Comparison



General Fund MTD Revenue and Expenditure Comparison



City of Casper, Wyoming
General Fund Statement of Expenditures

For Fiscal Year 2023 as of January 31, 2023

58.33 % OF THE FISCAL YEAR HAS ELAPSED

| Organization | Revised Budget | Current Year To Date | Current Year % of Budget |
|-----------------------------------|----------------------|-------------------------|-----------------------------|
| General Fund Revenue | \$ 75,960 | \$ 35,139 | 46% |
| General Fund Transfers Out | 10,773,302 | 8,313,685 | 77% |
| City Council | 300,603 | 127,440 | 42% |
| City Manager | 994,576 | 521,501 | 52% |
| City Clerk | 466,763 | 254,218 | 54% |
| Social Community Services | 1,341,981 | 885,814 | 66% |
| Municipal Court | 771,611 | 434,151 | 56% |
| City Attorney | 772,760 | 421,933 | 55% |
| Human Resources | 832,102 | 476,636 | 57% |
| City Hall | 425,472 | 260,828 | 61% |
| Marathon Building | 19,110 | 11,810 | 62% |
| Miller St. Dormitory | 43,883 | 25,352 | 58% |
| City Center Building | 77,917 | 43,264 | 56% |
| Ash Street Building | 29,522 | 11,714 | 40% |
| Casper Business Center | 79,672 | 72,369 | 91% |
| Information Services | 2,009,986 | 1,146,994 | 57% |
| Finance | 865,537 | 519,929 | 60% |
| Customer Service | 853,409 | 511,536 | 60% |
| Engineering | 906,682 | 567,103 | 63% |
| Streets | 3,483,952 | 1,730,373 | 50% |
| Traffic Control | 800,332 | 339,619 | 42% |
| Community Development Planning | 1,503,219 - | 787,445 - | 52% |
| Police Administration | 16,412,979 | 9,562,874 | 58% |
| Police Career Services | 430,000 | 215,764 | 50% |
| Police Investigations | 42,000 | 17,503 | 42% |
| Fire-EMS Administration | 10,271,102 | 6,282,651 | 61% |
| Fire-EMS Operations | 761,272 | 496,881 | 65% |
| Fire-EMS Training | 119,964 | 75,860 | 63% |
| Fire-EMS Prevent & Inspect | 39,903 | 8,240 | 21% |
| Parks - Athletic Maint. | 478,023 | 196,068 | 41% |
| Parks - Parks Maint. | 1,886,934 | 1,039,536 | 55% |
| Parks - Urban Forestry | 21,234 | 9,073 | 43% |
| Parks - Special Areas | 139,700 | 87,882 | 63% |
| Cemetery | 503,281 | 238,849 | 47% |
| Ft. Caspar Museum | 499,724 | 280,565 | 56% |
| Total | \$ 59,034,467 | \$ 36,010,598 | 61% |

City of Casper, Wyoming
General Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|--------------------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| General Property Tax | \$ 5,368,052 | \$ 3,335,968 | 62.14% |
| Licences and Permits | 5,845,236 | 2,167,173 | 37.08% |
| Automobile Tax | 1,547,309 | 1,604,448 | 103.69% |
| Cigarette Tax | 229,339 | 111,717 | 48.71% |
| Direct Distribution | 4,658,159 | 4,658,159 | 100.00% |
| Federal Grants | 5,000 | - | 0.00% |
| Gaming Revenue | 1,000,000 | 833,781 | 83.38% |
| Gasoline Tax | 1,281,528 | 653,754 | 51.01% |
| Intergovernmental User Charges | 34,057 | 10,744 | 31.55% |
| Mineral Royalites Tax | 2,073,642 | 1,015,106 | 48.95% |
| Municipal Share of State Sales | 21,338,411 | 9,623,925 | 45.10% |
| Severance Tax | 2,067,465 | 1,055,519 | 51.05% |
| Special Fuels Tax | 583,234 | 346,330 | 59.38% |
| Goods and Svcs Rev | 4,443,110 | 2,428,599 | 54.66% |
| Fines and Forfeits | 1,285,000 | 714,212 | 55.58% |
| Misc Revenue | 1,101,635 | 1,425,188 | 129.37% |
| Loan Receipts | 16,576 | 9,669 | 58.33% |
| Transfers In | 1,234 | 720 | 58.33% |
| Total Revenues | \$ 52,878,987 | \$ 29,995,011 | 56.72% |

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|--------------------------------|-----------------------|-----------------------------|---------------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 34,460,863 | \$ 20,357,204 | 59.07% |
| Materials & Supplies | 3,978,102 | 1,836,594 | 46.17% |
| Contractual Services | 5,221,401 | 2,814,984 | 53.91% |
| Capital Outlay | 46,714 | 11,237 | 24.06% |
| Transfers Out | 10,773,302 | 8,313,685 | 77.17% |
| Other Costs | 3,520,252 | 2,116,159 | 60.11% |
| Utility Expense | 1,033,833 | 560,735 | 54.24% |
| Total Expenditures | \$ 59,034,467 | \$ 36,010,598 | 61.00% |
| Net Revenue (Shortfall) | \$ (6,155,480) | \$ (6,015,586) | -4.28% |

City of Casper, Wyoming
General Fund Summary of Cash and Investments
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

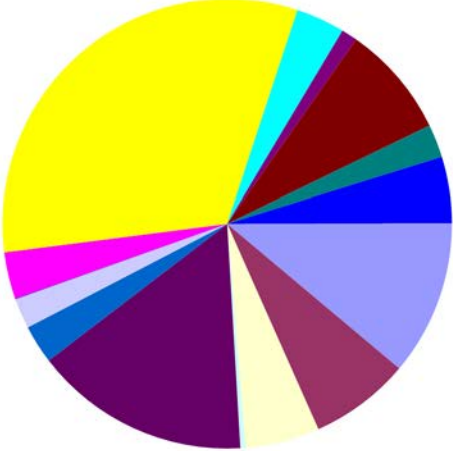
| | | |
|-------------|----|-------------------|
| Cash | \$ | 3,487,473 |
| Investments | | 25,831,988 |
| | \$ | <u>29,319,460</u> |

City of Casper, Wyoming General Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

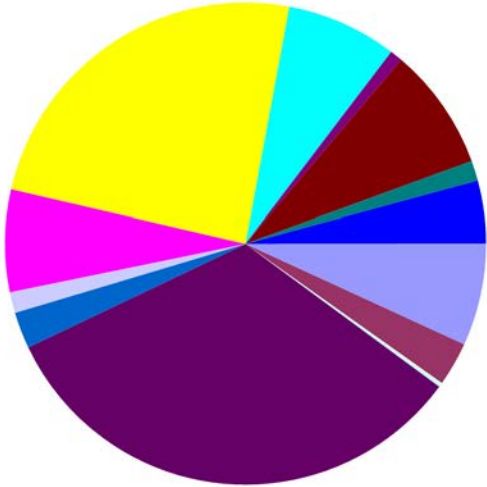
Year To Date Revenues
\$29,995,011

- General Property Tax -\$3,335,968
- Licences and Permits-\$2,167,173
- Automobile Tax -\$1,604,448
- Cigarette Tax -\$111,717
- Direct Distribution -\$4,658,159
- Federal Grants -\$0
- Gaming Revenue -\$833,781
- Gasoline Tax -\$653,754
- Intergovernmental User Charges-\$10,744
- Mineral Royalties Tax -\$1,015,106
- Municipal Share of State Sales-\$9,623,925
- Severance Tax -\$1,055,519
- Special Fuels Tax -\$346,330
- Goods and Svcs Rev-\$2,428,599
- Fines and Forfeits-\$714,212
- Misc Revenue-\$1,425,188
- Loan Receipts -\$9,669
- Transfers In -\$720



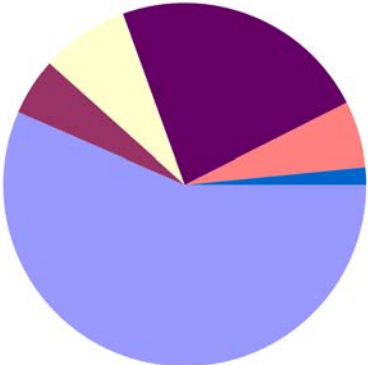
Month To Date Revenues
\$7,087,912

- General Property Tax -\$486,342
- Licences and Permits-\$209,589
- Automobile Tax -\$3,780
- Cigarette Tax -\$17,195
- Direct Distribution -\$2,329,079
- Federal Grants -\$0
- Gaming Revenue -\$173,793
- Gasoline Tax -\$99,386
- Intergovernmental User Charges-\$0
- Mineral Royalties Tax -\$485,165
- Municipal Share of State Sales-\$1,724,567
- Severance Tax -\$527,759
- Special Fuels Tax -\$59,791
- Goods and Svcs Rev-\$585,059
- Fines and Forfeits-\$96,021
- Misc Revenue-\$296,461
- Loan Receipts -\$1,381
- Transfers In -\$103



Year To Date Expenditures
\$36,010,598

- Personnel Services-\$20,357,204
- Materials & Supplies-\$1,836,594
- Contractual Services-\$2,814,984
- Capital Outlay-\$11,237
- Transfers Out-\$8,313,685
- Other Costs-\$2,116,159
- Utility Expense-\$560,735



Month To Date Expenditures
\$3,882,720

- Personnel Services-\$2,668,647
- Materials & Supplies-\$209,926
- Contractual Services-\$502,305
- Capital Outlay-\$0
- Transfers Out-\$285,038
- Other Costs-\$175,987
- Utility Expense-\$40,818

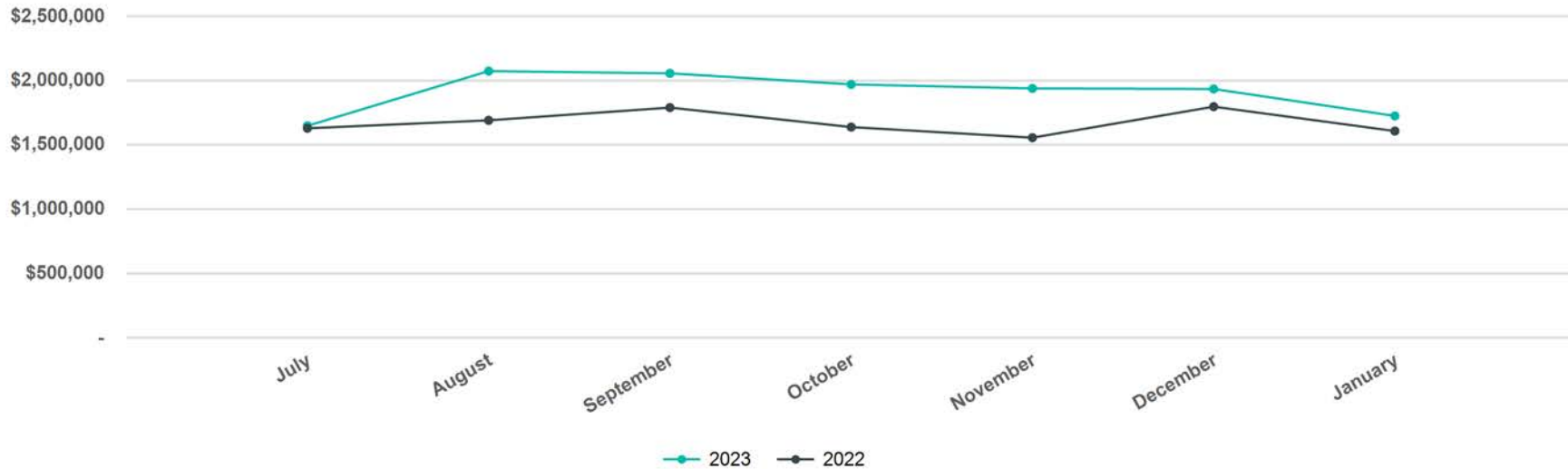


City of Casper, Wyoming
Sales Tax Comparison
(Budget Basis - For Management Use Only)
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| Month | FY 2023 | | | FY 2022 | | | FY 2023 Current Month % Increase Over 2022 | FY 2023 To Date % Increase Over 2022 |
|-----------|---------------|---------------|---------------------|---------------|---------------|---------------------|--|--------------------------------------|
| | Budget | Actuals | Actual Year to Date | Budget | Actuals | Actual Year to Date | | |
| July | \$ 1,778,201 | \$ 1,647,473 | \$ 1,647,473 | \$ 1,603,904 | \$ 1,628,013 | \$ 1,628,013 | 1.20% | 1.20% |
| August | 1,778,201 | 2,073,763 | 3,721,236 | 1,603,904 | 1,690,206 | 3,318,219 | 22.69% | 12.15% |
| September | 1,778,201 | 2,056,269 | 5,777,506 | 1,603,904 | 1,789,476 | 5,107,695 | 14.91% | 13.11% |
| October | 1,778,201 | 1,970,108 | 7,747,614 | 1,603,904 | 1,637,802 | 6,745,498 | 20.29% | 14.86% |
| November | 1,778,201 | 1,938,461 | 9,686,075 | 1,603,904 | 1,554,971 | 8,300,469 | 24.66% | 16.69% |
| December | 1,778,201 | 1,934,520 | 11,620,595 | 1,603,904 | 1,796,649 | 10,097,118 | 7.67% | 15.09% |
| January | 1,778,201 | 1,724,567 | 13,345,161 | 1,603,904 | 1,606,754 | 11,703,872 | 7.33% | 14.02% |
| | \$ 12,447,406 | \$ 13,345,161 | | \$ 11,227,328 | \$ 11,703,872 | | | |

\$897,755 or 7.21 % Above YTD Projections for FY 2023 through period 7

Comparison of Municipal Share of State Sales By Month

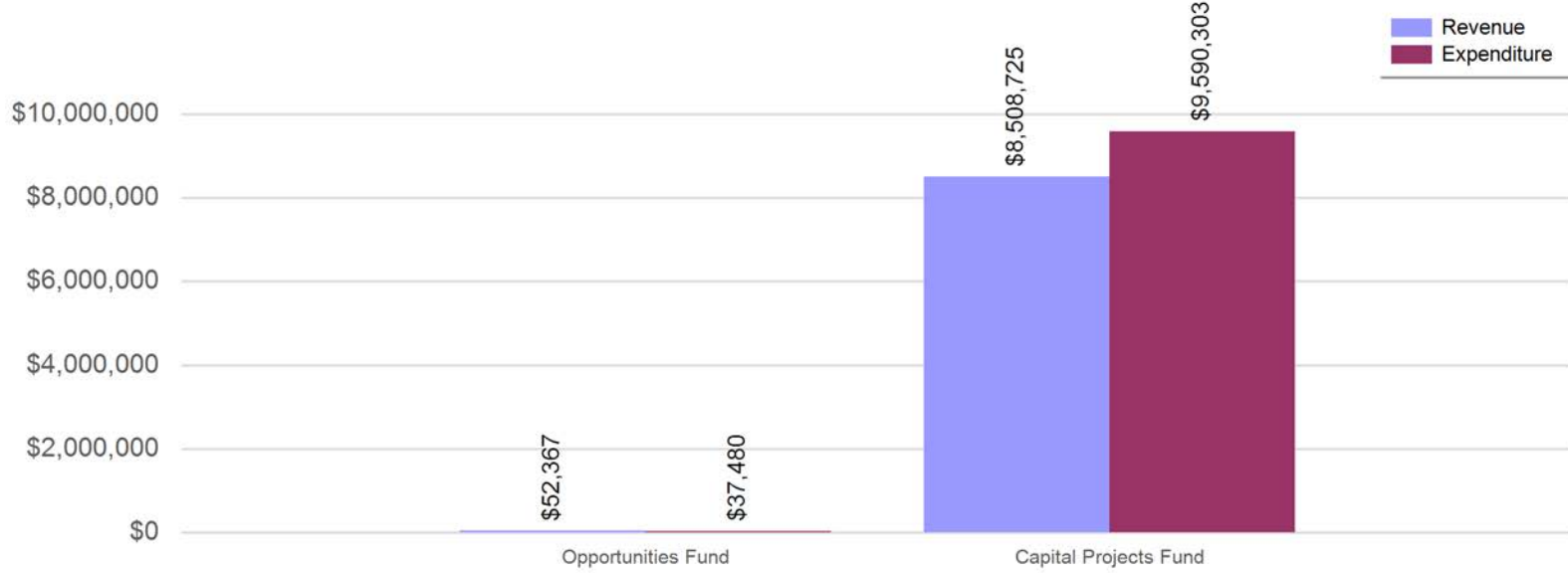


City of Casper, Wyoming
Capital Project Funds Consolidated Balance Sheet
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

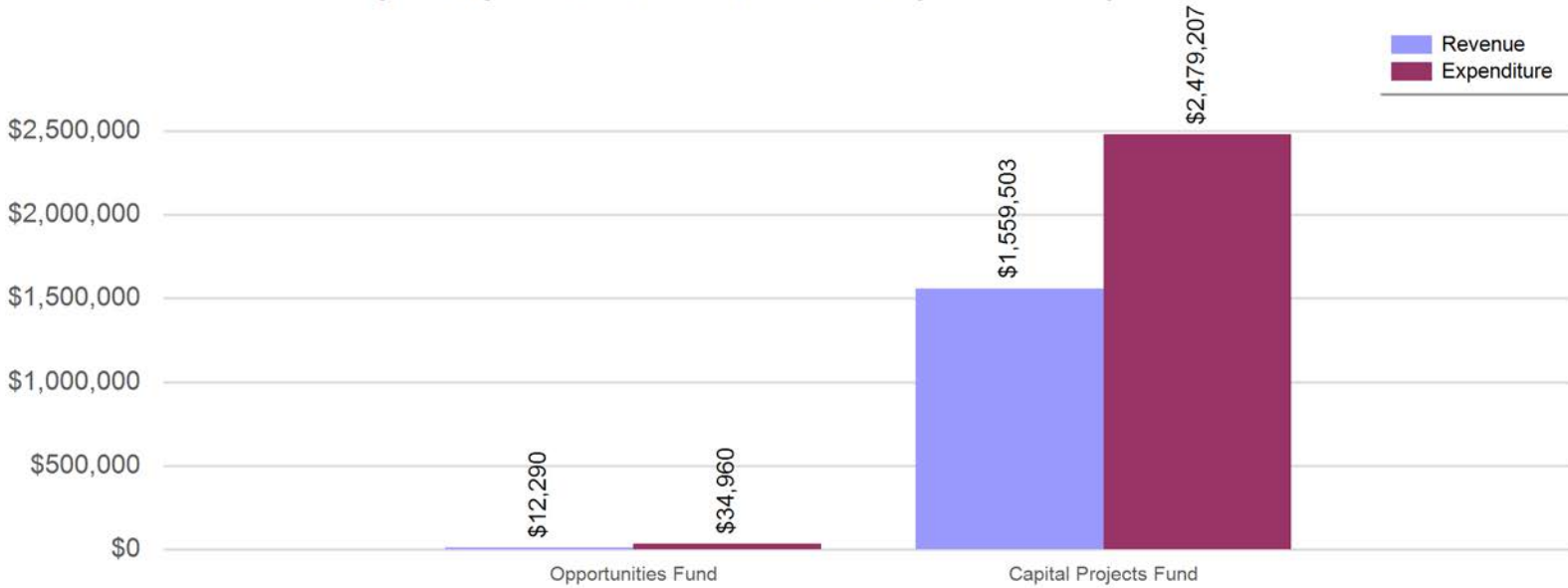
| | Opportunities Fund | Capital Projects Fund |
|----------------------------------|-----------------------|--------------------------|
| ASSETS | | |
| Current Assets | | |
| Cash | \$ 21,071 | \$ 109,011 |
| Investments | 6,728,414 | 46,244,627 |
| Market Adjustments | - | - |
| Grants Receivable | | 16,626 |
| Loans Receivable | 288,097 | 90,131 |
| Accounts Receivable | - | - |
| Prepaid Expenses | | 30,735 |
| Total Current Assets | 7,037,582 | 46,491,131 |
| Total Assets | \$ 7,037,582 | \$ 46,491,131 |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | \$ 984 | \$ 692,335 |
| Deferred Revenue | | 36,251 |
| Total Current Liabilities | 984 | 728,586 |
| Total Liabilities | \$ 984 | \$ 728,586 |
| NET POSITION | | |
| Unrestricted | \$ 7,036,598 | \$ 45,762,545 |
| Total Net Position | \$ 7,036,598 | \$ 45,762,545 |

City of Casper, Wyoming
Capital Project Funds Revenue and Expenditure Comparison
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

Capital Projects Funds YTD Revenue and Expenditure Comparison



Capital Projects Funds MTD Revenue and Expenditure Comparison



City of Casper, Wyoming
Opportunities Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

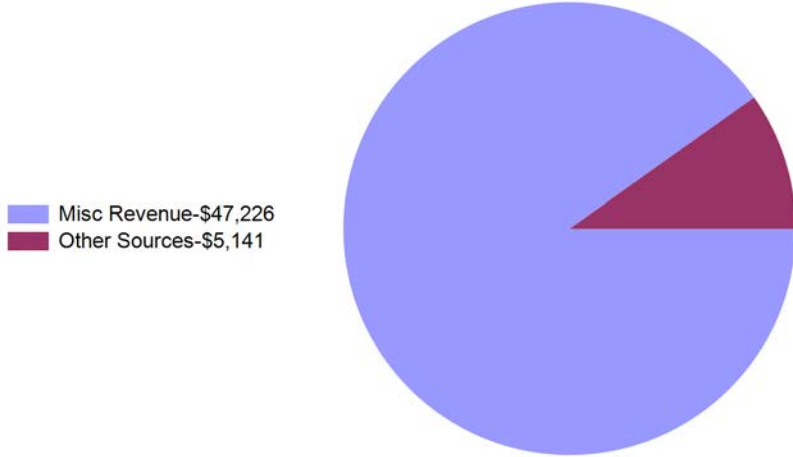
| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|-----------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Misc Revenue | \$ 63,269 | \$ 47,226 | 74.64% |
| Other Sources | 35,863 | 5,141 | 14.34% |
| Total Revenues | \$ 99,132 | \$ 52,367 | 52.83% |
| | | | |
| | | | |
| Expenditures: | | | |
| Contractual Services | \$ 4,512 | \$ 3,013 | 66.78% |
| Transfers Out | 1,185,000 | 34,467 | 2.91% |
| Total Expenditures | \$ 1,189,512 | \$ 37,480 | 3.15% |
| Net Revenue (Shortfall) | \$ (1,090,380) | \$ 14,888 | 49.67% |

Opportunities Fund Summary of Cash and Investments

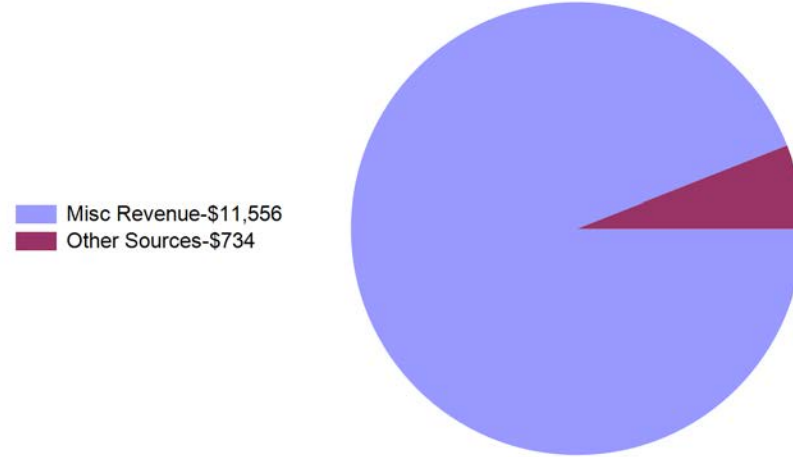
| | |
|-------------|---------------------|
| Cash | \$ 21,071 |
| Investments | 6,728,414 |
| | \$ 6,749,485 |

City of Casper, Wyoming
Opportunities Fund Summary of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

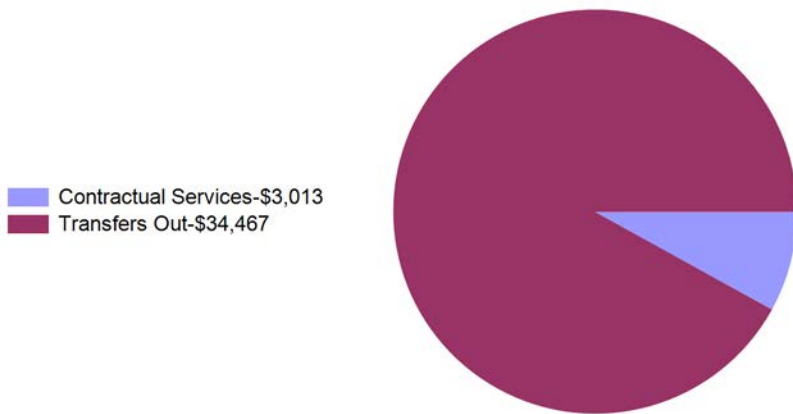
Year To Date Revenues
\$52,367



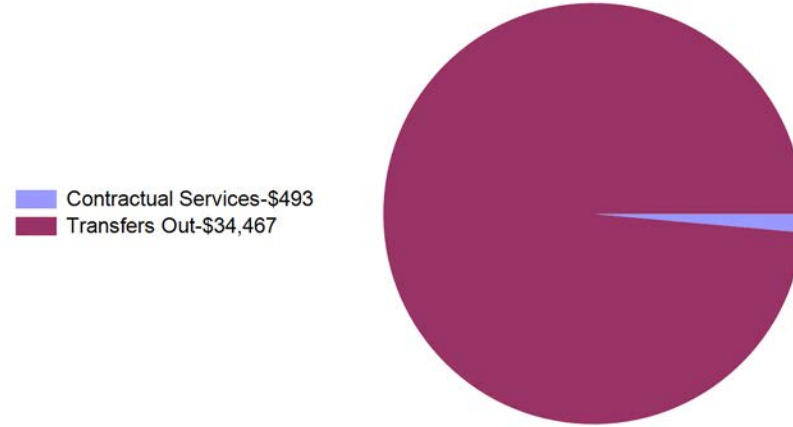
Month To Date Revenues
\$12,290



Year To Date Expenditures
\$37,480



Month To Date Expenditures
\$34,960



City of Casper, Wyoming
Capital Projects Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|------------------------|-----------------------|--------------------------|
| Revenues: | | | |
| Local Taxes | \$ 16,876,343 | \$ 8,068,795 | 47.81% |
| Intergovernmental | 5,027,500 | 23,401 | 0.47% |
| Misc Revenue | 1,307,462 | 379,873 | 29.05% |
| Other Sources | 2,289,595 | 36,657 | 1.60% |
| Total Revenues | \$ 25,500,900 | \$ 8,508,725 | 33.37% |
| | | | |
| | Revised Budget | Current Year To Date | Current Year % of Budget |
| Expenditures: | | | |
| Materials & Supplies | \$ 82,674 | \$ 8,285 | 10.02% |
| Contractual Services | 1,829,029 | 381,518 | 20.86% |
| Capital Outlay | 36,845,172 | 5,959,252 | 16.17% |
| Transfers Out | 5,904,047 | 3,241,612 | 54.90% |
| Other Costs | 10,658 | (364) | -3.42% |
| Total Expenditures | \$ 44,671,580 | \$ 9,590,303 | 21.47% |
| Net Revenue (Shortfall) | \$ (19,170,680) | \$ (1,081,578) | 11.90% |

Capital Projects Fund Summary of Cash and Investments

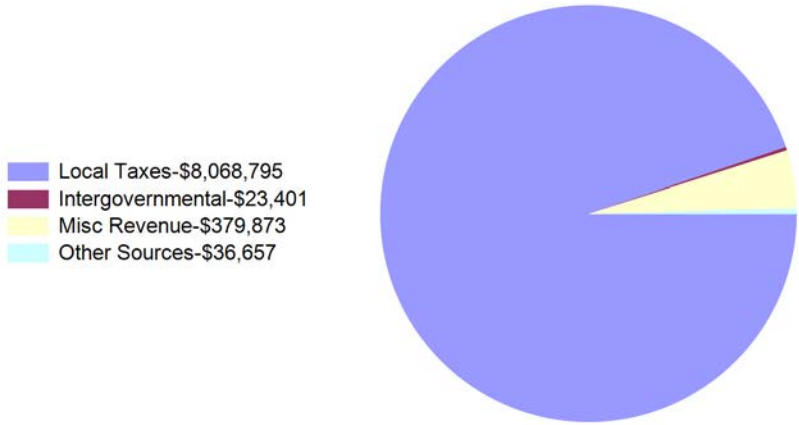
| | |
|-------------|----------------------|
| Cash | \$ 109,011 |
| Investments | 46,244,627 |
| | \$ 46,353,639 |

City of Casper, Wyoming

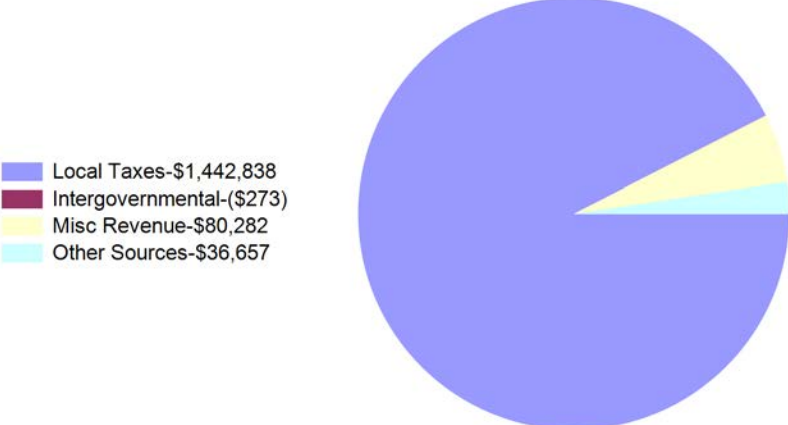
Capital Project Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

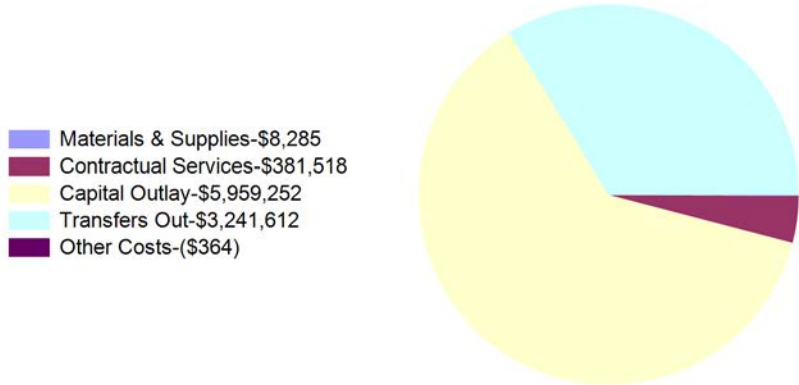
Year To Date Revenues
\$8,508,725



Month To Date Revenues
\$1,559,503



Year To Date Expenditures
\$9,590,303



Month To Date Expenditures
\$2,479,207

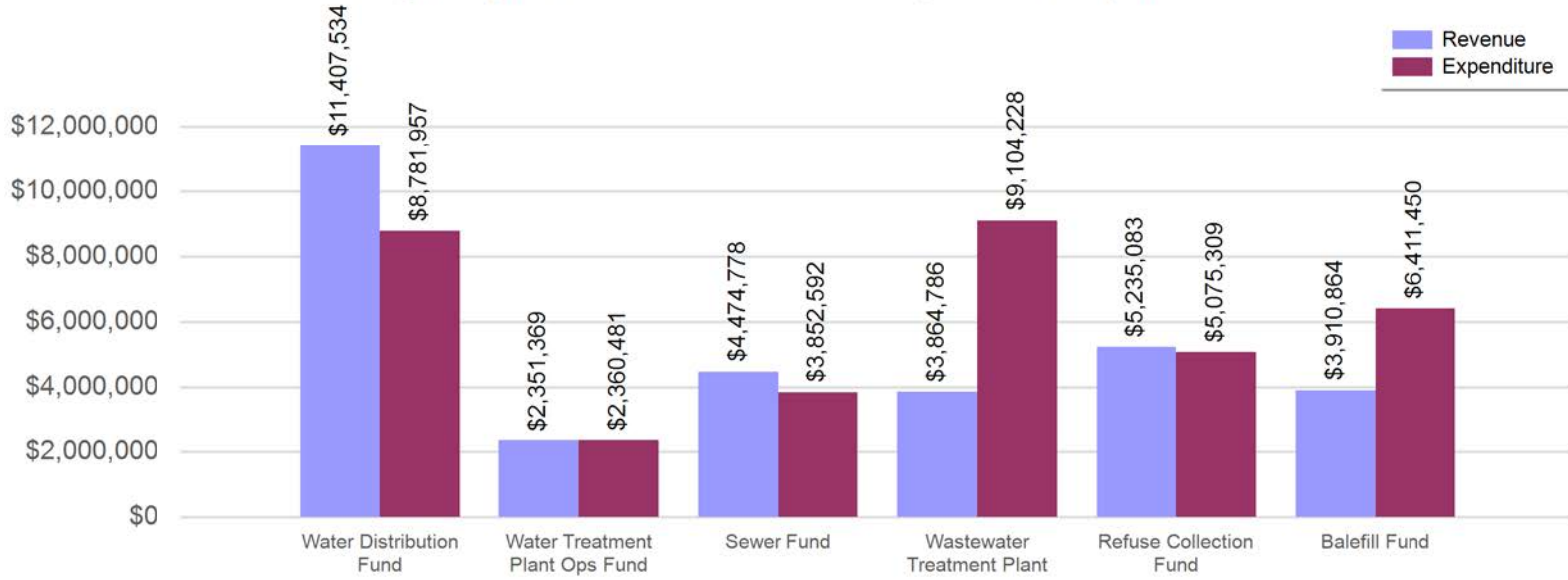


City of Casper, Wyoming
Utility Enterprise Funds Consolidated Balance Sheet
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

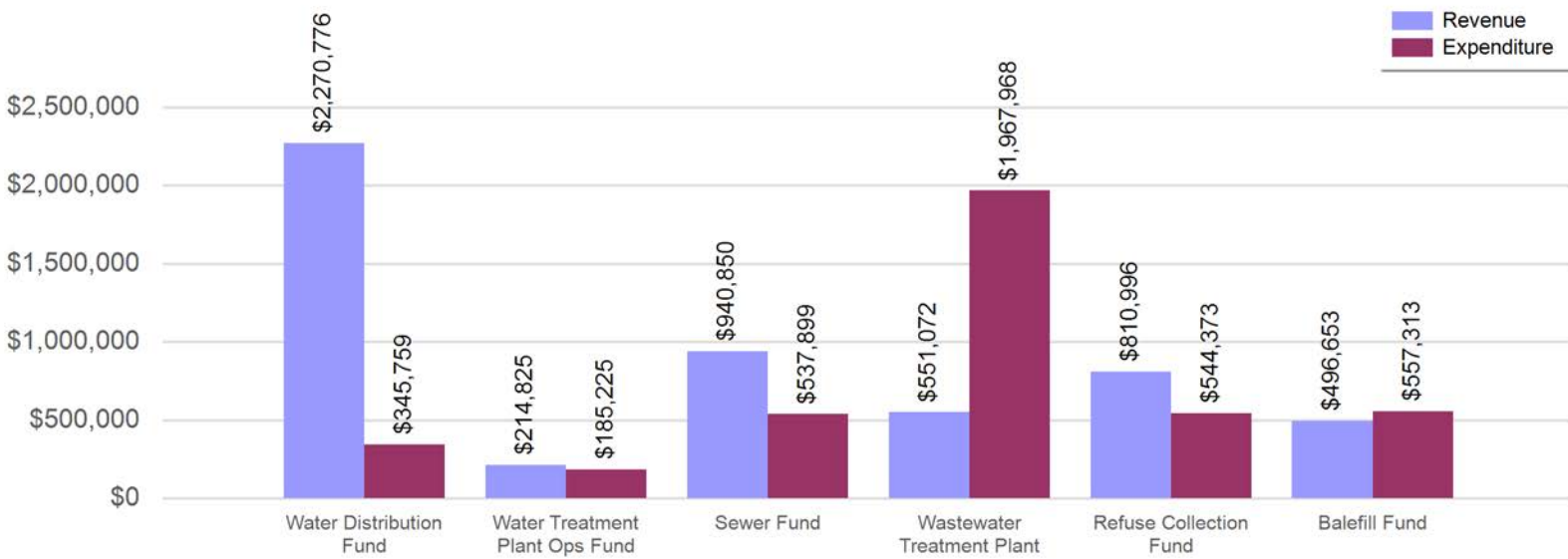
| | Water Distribution Fund | Water Treatment Plant Ops Fund | Sewer Fund | Wastewater Treatment Plant | Refuse Collection Fund | Balefill Fund |
|---|-------------------------------|-----------------------------------|----------------------|-------------------------------|---------------------------|----------------------|
| ASSETS | | | | | | |
| Current Assets | | | | | | |
| Cash | \$ 1,840,715 | \$ (107,022) | \$ 1,416,142 | \$ 2,583,051 | \$ 850,388 | \$ 57,534 |
| Investments | 19,759,497 | | 6,289,867 | 8,843,359 | 3,166,747 | 10,732,809 |
| Market Adjustments | - | | - | - | - | - |
| Inventory | 454,092 | | | 86,219 | | 33,506 |
| Grants Receivable | | | | 1,650,797 | | 20,398 |
| Accounts Receivable | 579,488 | 214,825 | 616,256 | 521,284 | 690,047 | 239,184 |
| Clearing | 55,951 | | | | | |
| Prepaid Expenses | - | | | | 16,007 | 40,929 |
| Lease Receivable - Short Term | 8,004 | | | | | |
| Total Current Assets | 22,697,748 | 107,804 | 8,322,265 | 13,684,710 | 4,723,190 | 11,124,360 |
| Capital Assets | | | | | | |
| Land, Buildings & Improvements | 100,827,295 | | 31,178,792 | 76,290,129 | 5,212,769 | 38,893,451 |
| Equipment | 5,628,177 | | 1,996,509 | 7,630,660 | 7,534,573 | 9,156,514 |
| Accumulated Depreciation | (43,365,049) | | (21,498,531) | (52,281,941) | (5,282,187) | (19,458,585) |
| Total Capital Assets | 63,090,422 | | 11,676,770 | 31,638,847 | 7,465,155 | 28,591,380 |
| Non-Current Assets | | | | | | |
| Lease Receivable - Long Term | 262,798 | | | | | |
| Total Assets | \$ 86,050,968 | \$ 107,804 | \$ 19,999,035 | \$ 45,323,557 | \$ 12,188,345 | \$ 39,715,740 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| Total Deferred Outflows Of Resources | \$ 320,979 | \$ 122,809 | \$ 120,018 | \$ 197,771 | \$ 323,770 | \$ 274,726 |
| LIABILITIES | | | | | | |
| Current Liabilities | | | | | | |
| Accounts Payable | \$ 713,150 | \$ 119,193 | \$ 490,864 | \$ 2,085,277 | \$ 360,529 | \$ 486,663 |
| Accrued Wages and Benefits Payable | 63,897 | 31,203 | 26,264 | 44,751 | 74,767 | 64,514 |
| Interest Payable | 49,663 | | | 53,617 | | 104,825 |
| Customer Deposits | 26,400 | | | | | |
| Total Current Liabilities | 853,109 | 150,396 | 517,128 | 2,183,644 | 435,296 | 656,001 |
| Non-Current Liabilities | | | | | | |
| Notes Payable | 3,493,571 | | | 11,608,234 | | 5,670,700 |
| Closure & Post Closure Costs | | | | | | 8,529,544 |
| Accrued Comp ABS | 109,609 | 43,847 | 44,620 | 70,498 | 98,413 | 118,941 |
| Net Pension Liability | 1,231,711 | 471,264 | 460,553 | 758,918 | 1,242,422 | 1,054,223 |
| Net OPEB Liability | - | - | - | - | - | - |
| Total Non-Current Liabilities | 4,834,891 | 515,111 | 505,173 | 12,437,650 | 1,340,835 | 15,373,407 |
| Total Liabilities | \$ 5,688,001 | \$ 665,507 | \$ 1,022,301 | \$ 14,621,294 | \$ 1,776,131 | \$ 16,029,409 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Total Deferred Inflows Of Resources | \$ 1,206,255 | \$ 360,860 | \$ 352,658 | \$ 581,125 | \$ 951,357 | \$ 807,248 |
| NET POSITION | | | | | | |
| Net Investment in Capital Assets | \$ 59,867,654 | | \$ 11,676,770 | \$ 20,030,613 | \$ 7,465,155 | \$ 22,920,680 |
| Unrestricted | 19,610,036 | (795,754) | 7,067,325 | 10,288,296 | 2,319,471 | 233,129 |
| Total Net Position | \$ 79,477,690 | \$ (795,754) | \$ 18,744,095 | \$ 30,318,909 | \$ 9,784,626 | \$ 23,153,810 |

City of Casper, Wyoming
Utility Enterprise Funds Revenue and Expenditure Comparison
 For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

Utility Enterprise Funds YTD Revenue and Expenditure Comparison



Utility Enterprise Funds MTD Revenue and Expenditure Comparison



City of Casper, Wyoming
Water Distribution Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|-----------------------|----------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Goods and Svcs Rev | \$ 12,877,435 | \$ 9,454,226 | 73.42% |
| Misc Revenue | 197,296 | 143,593 | 72.78% |
| Utility Revenue | 537,000 | 351,381 | 65.43% |
| Other Sources | 2,500,000 | 1,458,333 | 58.33% |
| Total Revenues | \$ 16,111,731 | \$ 11,407,534 | 70.80% |

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|-----------------------|-------------------------|-----------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 2,738,620 | \$ 1,278,121 | 46.67% |
| Materials & Supplies | 8,518,543 | 5,391,838 | 63.30% |
| Contractual Services | 1,606,263 | 633,171 | 39.42% |
| Capital Outlay | 7,510,738 | 754,605 | 10.05% |
| Debt Service | 755,222 | 656,683 | 86.95% |
| Transfers Out | - | 1,969 | |
| Other Costs | 113,544 | 53,997 | 47.56% |
| Utility Expense | 27,500 | 11,572 | 42.08% |
| Total Expenditures | \$ 21,270,430 | \$ 8,781,957 | 41.29% |
| Net Revenue (Shortfall) | \$ (5,158,699) | \$ 2,625,578 | 29.52% |

Water Distribution Fund Summary of Cash and Investments

| | |
|-------------|----------------------|
| Cash | \$ 1,840,715 |
| Investments | 19,759,497 |
| | \$ 21,600,212 |

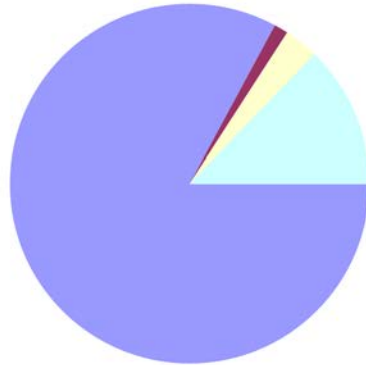
City of Casper, Wyoming

Water Distribution Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

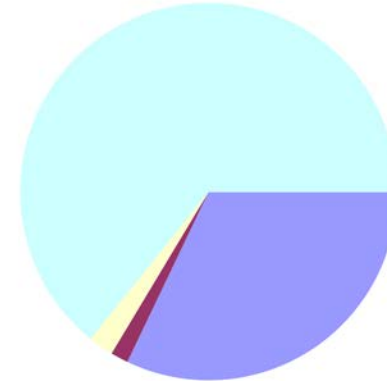
Year To Date Revenues
\$11,407,534

- Goods and Svcs Rev-\$9,454,226
- Misc Revenue-\$143,593
- Utility Revenue-\$351,381
- Other Sources-\$1,458,333



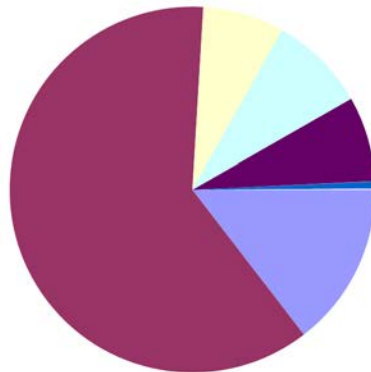
Month To Date Revenues
\$2,270,776

- Goods and Svcs Rev-\$728,913
- Misc Revenue-\$34,396
- Utility Revenue-\$49,133
- Other Sources-\$1,458,333



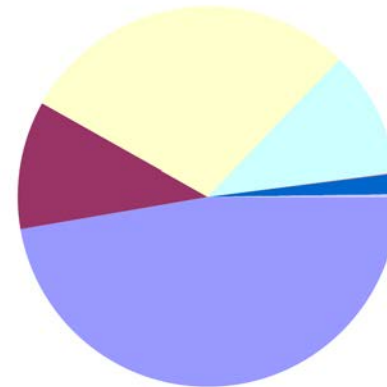
Year To Date Expenditures
\$8,781,957

- Personnel Services-\$1,278,121
- Materials & Supplies-\$5,391,838
- Contractual Services-\$633,171
- Capital Outlay-\$754,605
- Debt Service-\$656,683
- Transfers Out-\$1,969
- Other Costs-\$53,997
- Utility Expense-\$11,572



Month To Date Expenditures
\$345,759

- Personnel Services-\$163,491
- Materials & Supplies-\$37,588
- Contractual Services-\$100,388
- Capital Outlay-\$37,156
- Debt Service-\$0
- Transfers Out-\$231
- Other Costs-\$6,128
- Utility Expense-\$778



City of Casper, Wyoming
Water Treatment Plant Ops Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|---------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 3,849,135 | \$ 2,351,369 | 61.09% |
| Total Revenues | \$ 3,849,135 | \$ 2,351,369 | 61.09% |
| | | | |
| | Revised Budget | Current Year To Date | Current Year % of Budget |
| Expenditures: | | | |
| Personnel Services | \$ 1,181,229 | \$ 677,118 | 57.32% |
| Materials & Supplies | 2,174,000 | 1,443,697 | 66.41% |
| Contractual Services | 387,575 | 213,863 | 55.18% |
| Other Costs | 43,731 | 24,291 | 55.55% |
| Utility Expense | 62,600 | 1,512 | 2.42% |
| Total Expenditures | \$ 3,849,135 | \$ 2,360,481 | 61.32% |
| Net Revenue (Shortfall) | \$ - | \$ (9,112) | -0.24% |

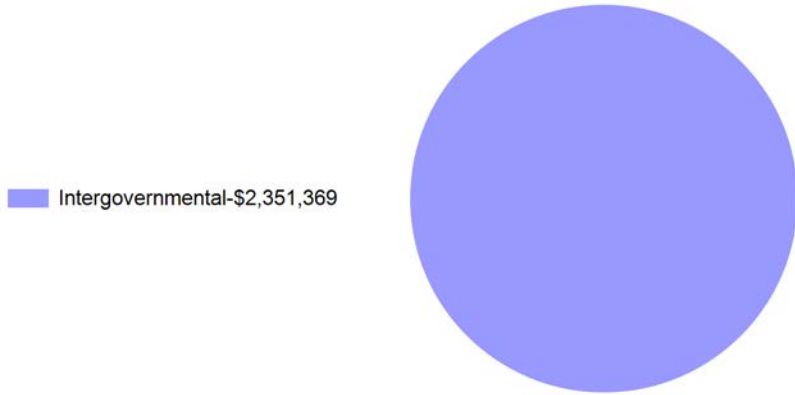
Water Treatment Plant Ops Fund Summary of Cash and Investments

| | |
|-------------|---------------------|
| Cash | \$ (107,022) |
| Investments | - |
| | \$ (107,022) |

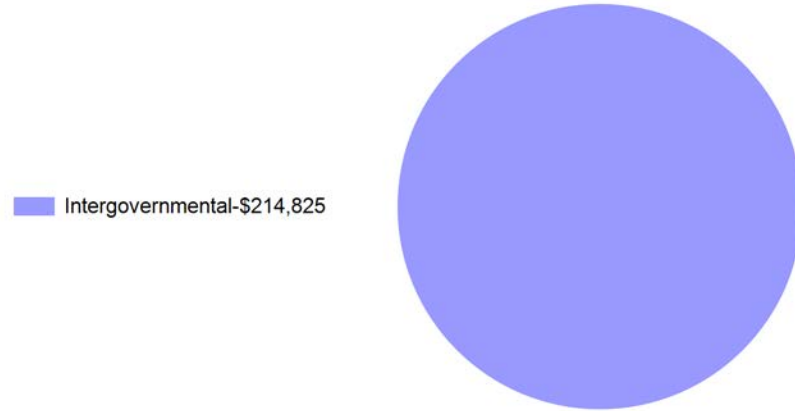
City of Casper, Wyoming Water Treatment Plant Ops Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

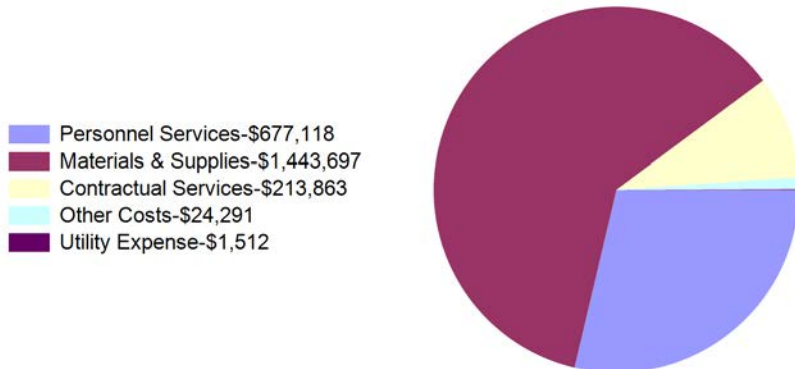
Year To Date Revenues
\$2,351,369



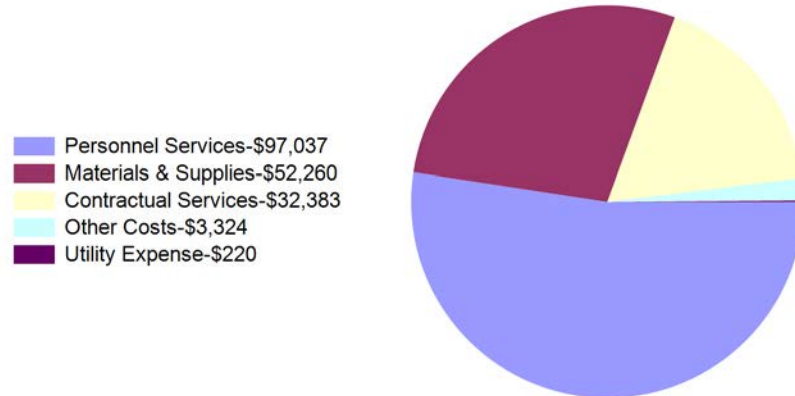
Month To Date Revenues
\$214,825



Year To Date Expenditures
\$2,360,481



Month To Date Expenditures
\$185,225



City of Casper, Wyoming
Sewer Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|-----------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Goods and Svcs Rev | \$ 7,009,393 | \$ 4,120,909 | 58.79% |
| Misc Revenue | 64,842 | 52,403 | 80.82% |
| Utility Revenue | 40,000 | 9,800 | 24.50% |
| Other Sources | 500,000 | 291,667 | 58.33% |
| Total Revenues | \$ 7,614,235 | \$ 4,474,778 | 58.77% |
| | | | |
| | Revised Budget | Current Year To Date | Current Year % of Budget |
| Expenditures: | | | |
| Personnel Services | \$ 966,865 | \$ 492,441 | 50.93% |
| Materials & Supplies | 124,280 | 37,463 | 30.14% |
| Contractual Services | 405,657 | 221,067 | 54.50% |
| Capital Outlay | 3,211,875 | 189,798 | 5.91% |
| Transfers Out | - | 1,969 | |
| Other Costs | 69,206 | 31,268 | 45.18% |
| Utility Expense | 5,367,501 | 2,878,585 | 53.63% |
| Total Expenditures | \$ 10,145,383 | \$ 3,852,592 | 37.97% |
| Net Revenue (Shortfall) | \$ (2,531,148) | \$ 622,186 | 20.79% |

Sewer Fund Summary of Cash and Investments

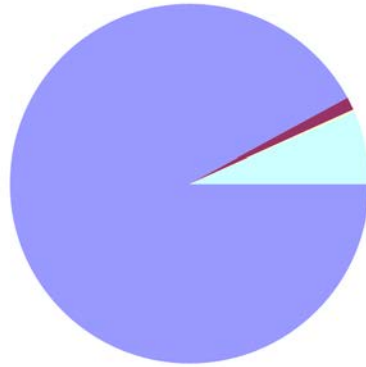
| | |
|-------------|---------------------|
| Cash | \$ 1,416,142 |
| Investments | 6,289,867 |
| | \$ 7,706,009 |

City of Casper, Wyoming Sewer Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

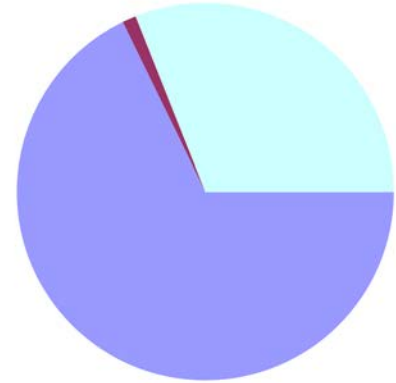
Year To Date Revenues
\$4,474,778

- Goods and Svcs Rev-\$4,120,909
- Misc Revenue-\$52,403
- Utility Revenue-\$9,800
- Other Sources-\$291,667



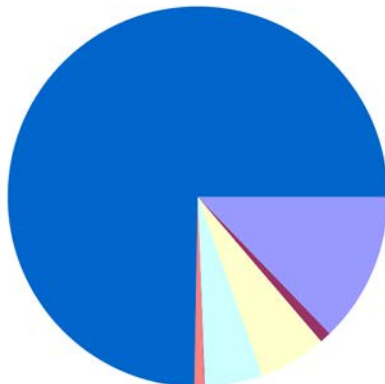
Month To Date Revenues
\$940,850

- Goods and Svcs Rev-\$637,747
- Misc Revenue-\$11,154
- Utility Revenue-\$282
- Other Sources-\$291,667



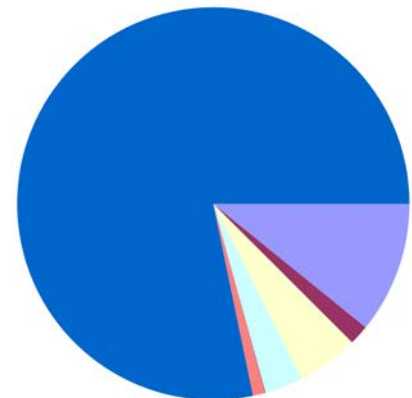
Year To Date Expenditures
\$3,852,592

- Personnel Services-\$492,441
- Materials & Supplies-\$37,463
- Contractual Services-\$221,067
- Capital Outlay-\$189,798
- Transfers Out-\$1,969
- Other Costs-\$31,268
- Utility Expense-\$2,878,585



Month To Date Expenditures
\$537,899

- Personnel Services-\$58,322
- Materials & Supplies-\$8,862
- Contractual Services-\$27,198
- Capital Outlay-\$17,025
- Transfers Out-\$231
- Other Costs-\$5,364
- Utility Expense-\$420,897



City of Casper, Wyoming
Wastewater Treatment Plant Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|-----------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 13,348,930 | \$ 3,432,237 | 25.71% |
| Misc Revenue | 85,836 | 80,904 | 94.25% |
| Utility Revenue | 630,000 | 351,645 | 55.82% |
| Other Sources | 608,250 | - | 0.00% |
| Total Revenues | \$ 14,673,016 | \$ 3,864,786 | 26.34% |
| | | | |
| | Revised Budget | Current Year To Date | Current Year % of Budget |
| Expenditures: | | | |
| Personnel Services | \$ 1,713,775 | \$ 894,534 | 52.20% |
| Materials & Supplies | 1,153,500 | 594,023 | 51.50% |
| Contractual Services | 718,369 | 372,893 | 51.91% |
| Capital Outlay | 12,710,673 | 6,327,249 | 49.78% |
| Debt Service | 1,060,898 | 859,589 | 81.02% |
| Other Costs | 62,802 | 34,564 | 55.04% |
| Utility Expense | 78,000 | 21,375 | 27.40% |
| Total Expenditures | \$ 17,498,017 | \$ 9,104,228 | 52.03% |
| Net Revenue (Shortfall) | \$ (2,825,001) | \$ (5,239,442) | -25.69% |

Wastewater Treatment Plant Fund Summary of Cash and Investments

| | |
|-------------|----------------------|
| Cash | \$ 2,583,051 |
| Investments | 8,843,359 |
| | \$ 11,426,410 |

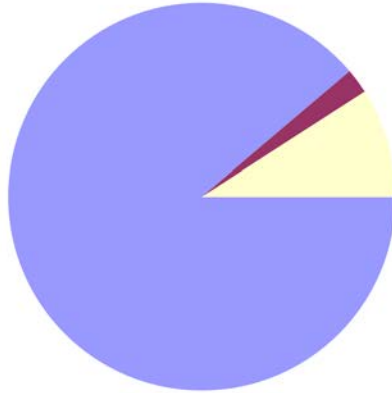
City of Casper, Wyoming

Wastewater Treatment Plant Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

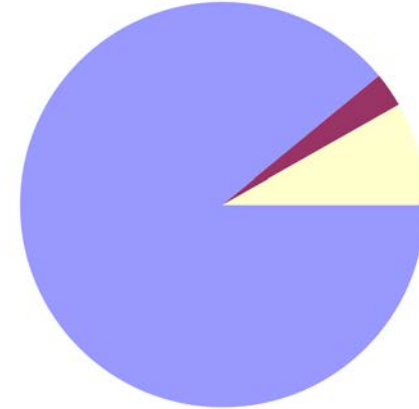
Year To Date Revenues
\$3,864,786

- Intergovernmental-\$3,432,237
- Misc Revenue-\$80,904
- Utility Revenue-\$351,645
- Other Sources-\$0



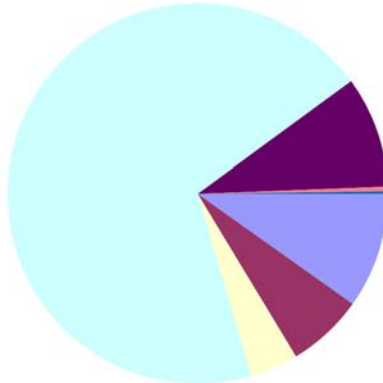
Month To Date Revenues
\$551,072

- Intergovernmental-\$490,724
- Misc Revenue-\$15,188
- Utility Revenue-\$45,160
- Other Sources-\$0



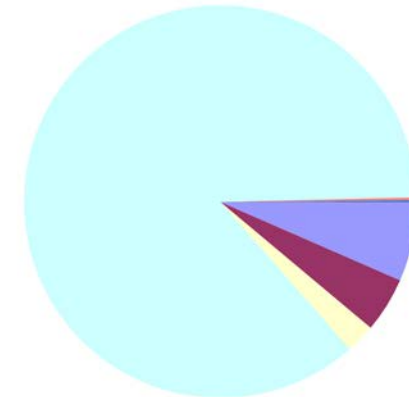
Year To Date Expenditures
\$9,104,228

- Personnel Services-\$894,534
- Materials & Supplies-\$594,023
- Contractual Services-\$372,893
- Capital Outlay-\$6,327,249
- Debt Service-\$859,589
- Other Costs-\$34,564
- Utility Expense-\$21,375



Month To Date Expenditures
\$1,967,968

- Personnel Services-\$128,934
- Materials & Supplies-\$89,560
- Contractual Services-\$47,700
- Capital Outlay-\$1,694,591
- Debt Service-\$0
- Other Costs-\$4,926
- Utility Expense-\$2,256



City of Casper, Wyoming
Refuse Collection Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|-----------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Misc Revenue | \$ 19,482 | \$ 24,392 | 125.20% |
| Utility Revenue | 9,937,700 | 5,210,690 | 52.43% |
| Total Revenues | \$ 9,957,182 | \$ 5,235,083 | 52.58% |
| | | | |
| | Revised Budget | Current Year To Date | Current Year % of Budget |
| Expenditures: | | | |
| Personnel Services | \$ 2,658,171 | \$ 1,566,910 | 58.95% |
| Materials & Supplies | 711,048 | 289,185 | 40.67% |
| Contractual Services | 4,522,606 | 2,525,990 | 55.85% |
| Capital Outlay | 3,661,870 | 628,724 | 17.17% |
| Transfers Out | 25,000 | - | 0.00% |
| Other Costs | 122,193 | 63,080 | 51.62% |
| Utility Expense | 3,000 | 1,419 | 47.30% |
| Total Expenditures | \$ 11,703,888 | \$ 5,075,309 | 43.36% |
| Net Revenue (Shortfall) | \$ (1,746,706) | \$ 159,774 | 9.21% |

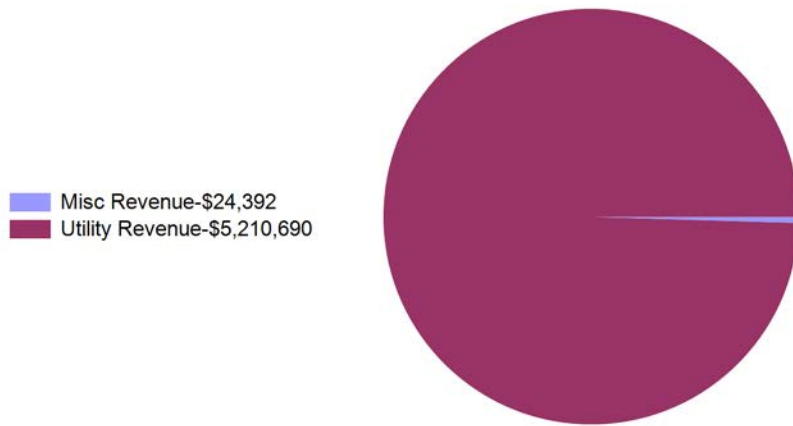
Refuse Collection Fund Summary of Cash and Investments

| | |
|-------------|---------------------|
| Cash | \$ 850,388 |
| Investments | 3,166,747 |
| | \$ 4,017,136 |

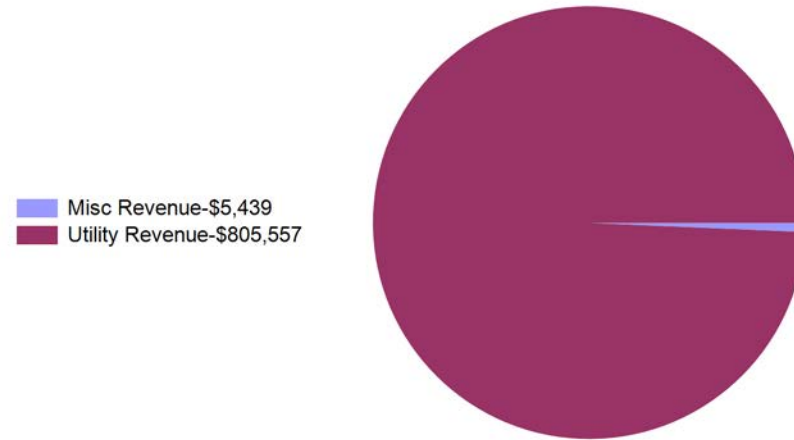
City of Casper, Wyoming Refuse Collection Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

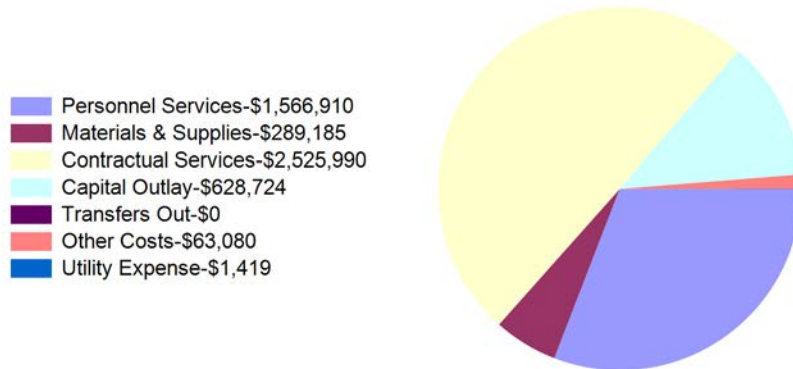
Year To Date Revenues
\$5,235,083



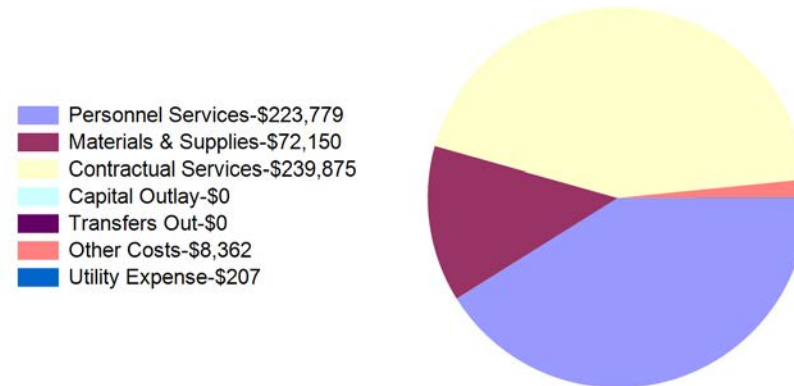
Month To Date Revenues
\$810,996



Year To Date Expenditures
\$5,075,309



Month To Date Expenditures
\$544,373



City of Casper, Wyoming
Balefill Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|-----------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 2,591,623 | \$ 25,171 | 0.97% |
| Goods and Svcs Rev | 225,600 | 143,041 | 63.40% |
| Misc Revenue | 127,216 | 83,833 | 65.90% |
| Utility Revenue | 7,848,700 | 3,658,819 | 46.62% |
| Total Revenues | \$ 10,793,139 | \$ 3,910,864 | 36.23% |

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|--------------------------------|-----------------------|-----------------------------|---------------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 2,423,840 | \$ 1,397,895 | 57.67% |
| Materials & Supplies | 1,698,184 | 704,710 | 41.50% |
| Contractual Services | 2,211,380 | 1,030,599 | 46.60% |
| Capital Outlay | 10,281,422 | 2,813,978 | 27.37% |
| Debt Service | 482,347 | 342,174 | 70.94% |
| Transfers Out | 30,000 | 17,500 | 58.33% |
| Other Costs | 156,539 | 87,862 | 56.13% |
| Utility Expense | 22,550 | 16,731 | 74.20% |
| Total Expenditures | \$ 17,306,262 | \$ 6,411,450 | 37.05% |
| Net Revenue (Shortfall) | \$ (6,513,123) | \$ (2,500,586) | -0.81% |

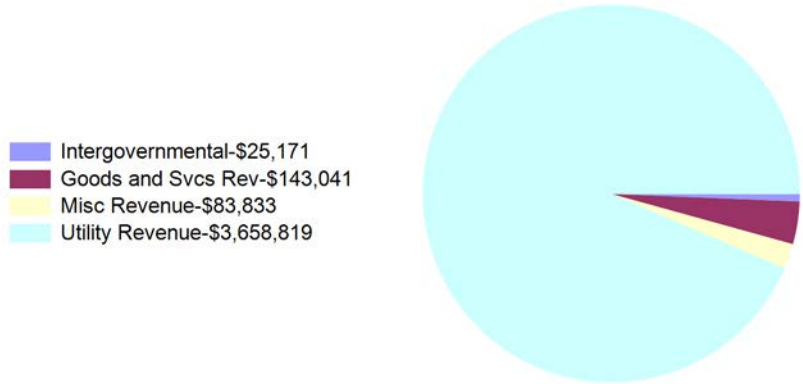
Balefill Fund Summary of Cash and Investments

| | |
|-------------|----------------------|
| Cash | \$ 57,534 |
| Investments | 10,732,809 |
| | <u>\$ 10,790,343</u> |

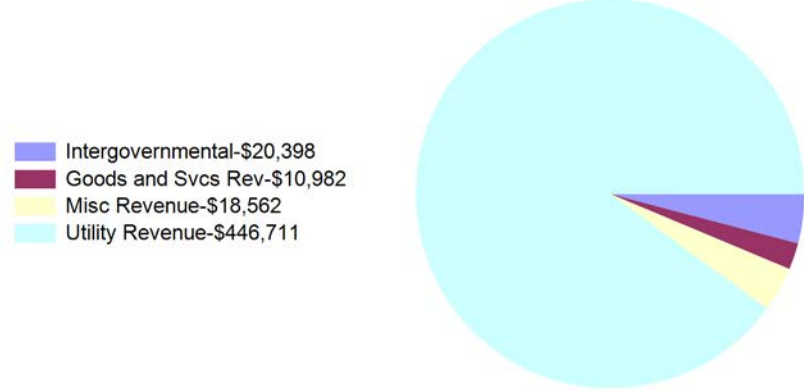
City of Casper, Wyoming Balefill Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

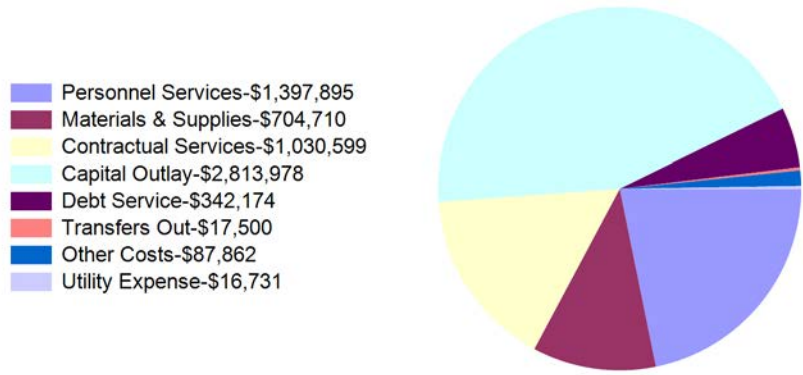
Year To Date Revenues
\$3,910,864



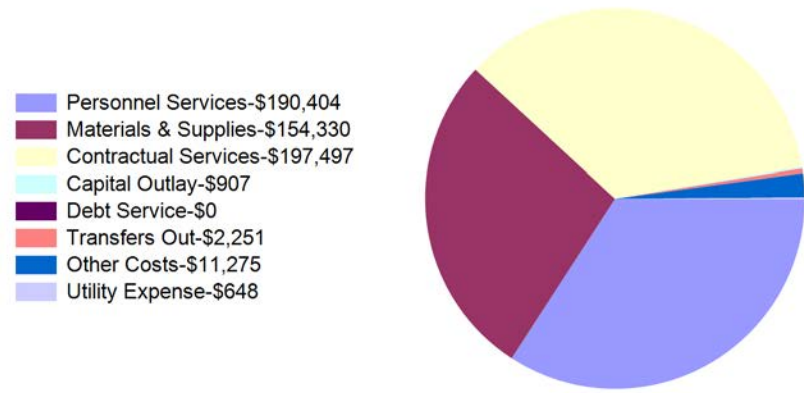
Month To Date Revenues
\$496,653



Year To Date Expenditures
\$6,411,450



Month To Date Expenditures
\$557,313



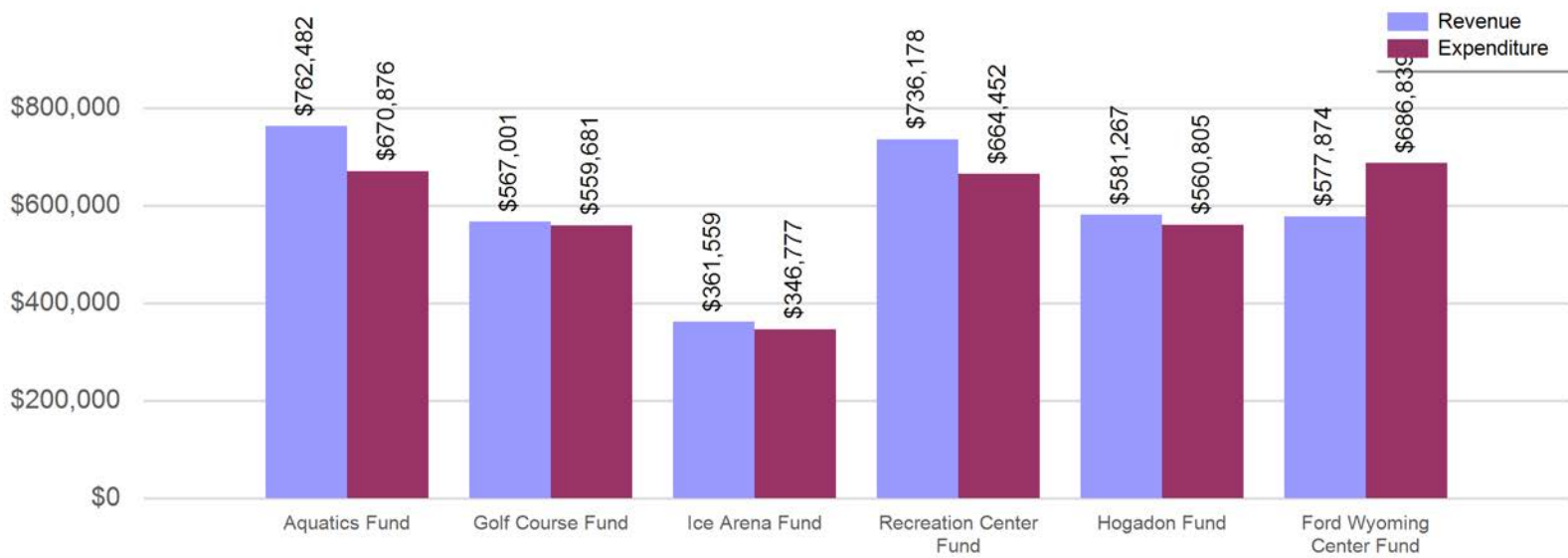
City of Casper, Wyoming
Parks & Recreation Enterprise Funds Consolidated Balance Sheet

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

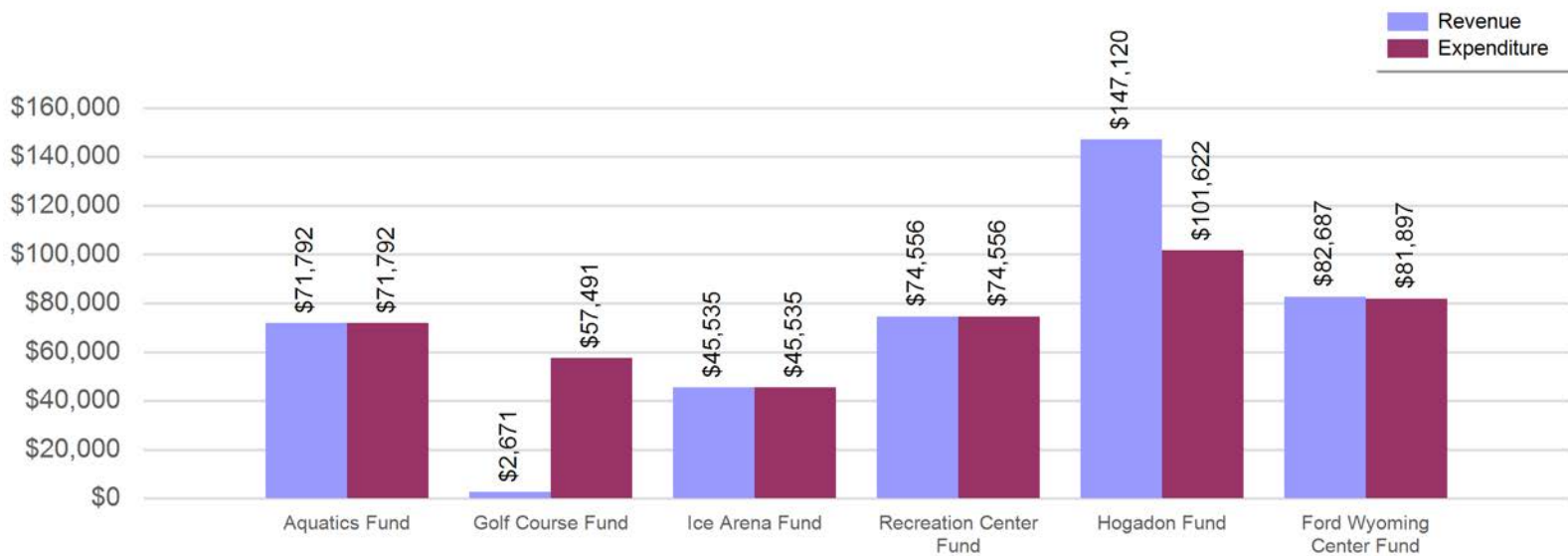
| | Aquatics Fund | Golf Course Fund | Ice Arena Fund | Recreation Center Fund | Hogadon Fund | Ford Wyoming Center Fund |
|---|----------------------|---------------------|---------------------|------------------------|---------------------|--------------------------|
| ASSETS | | | | | | |
| Current Assets | | | | | | |
| Cash | \$ 55,110 | \$ 534,942 | \$ 20,813 | \$ 72,475 | \$ 48,222 | \$ 982,921 |
| Inventory | | 36,136 | | | 13,764 | |
| Accounts Receivable | | 2,811 | 8,508 | 2,186 | 43,261 | 15,485 |
| Lease Receivable - Short Term | | 31,822 | | | | 14,622 |
| Total Current Assets | 55,110 | 605,711 | 29,321 | 74,661 | 105,247 | 1,013,028 |
| Capital Assets | | | | | | |
| Land, Buildings & Improvements | 14,432,867 | 7,097,801 | 5,328,515 | 7,333,709 | 10,372,812 | 34,054,865 |
| Equipment | 39,801 | 1,137,319 | 288,261 | 287,320 | 2,264,724 | 1,378,791 |
| Accumulated Depreciation | (3,600,173) | (5,318,800) | (1,918,371) | (4,888,425) | (3,889,950) | (22,664,591) |
| Total Capital Assets | 10,872,495 | 2,916,320 | 3,698,406 | 2,732,604 | 8,747,586 | 12,769,065 |
| Non-Current Assets | | | | | | |
| Lease Receivable - Long Term | | 23,792 | | | | 163,470 |
| Total Assets | \$ 10,927,605 | \$ 3,545,823 | \$ 3,727,726 | \$ 2,807,265 | \$ 8,852,833 | \$ 13,945,562 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| Total Deferred Outflows Of Resources | \$ 21,531 | \$ 49,044 | \$ 21,531 | \$ 92,904 | \$ 51,835 | \$ |
| LIABILITIES | | | | | | |
| Current Liabilities | | | | | | |
| Accounts Payable | \$ 24,662 | \$ 16,745 | \$ 19,297 | \$ 26,604 | \$ 38,157 | \$ 1,083,147 |
| Accrued Wages and Benefits Payable | 30,448 | 22,749 | 10,023 | 48,057 | 12,390 | |
| Deferred Revenue | | - | | | | |
| Unearned Revenue | | | | | | - |
| Total Current Liabilities | 55,110 | 39,494 | 29,321 | 74,661 | 50,547 | 1,083,147 |
| Non-Current Liabilities | | | | | | |
| Accrued Comp ABS | 10,307 | 18,620 | 5,772 | 28,685 | 22,257 | |
| Net Pension Liability | 82,624 | 188,199 | 82,624 | 356,508 | 198,910 | |
| Net OPEB Liability | - | - | - | - | - | |
| Total Non-Current Liabilities | 92,931 | 206,820 | 88,397 | 385,193 | 221,167 | |
| Total Liabilities | \$ 148,041 | \$ 246,314 | \$ 117,717 | \$ 459,854 | \$ 271,714 | \$ 1,083,147 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Total Deferred Inflows Of Resources | \$ 63,268 | \$ 199,356 | \$ 63,268 | \$ 272,988 | \$ 152,311 | \$ 173,096 |
| NET POSITION | | | | | | |
| Net Investment in Capital Assets | \$ 10,872,495 | \$ 2,971,934 | \$ 3,698,406 | \$ 2,732,604 | \$ 8,747,586 | \$ 12,947,157 |
| Unrestricted | (134,667) | 177,263 | (130,133) | (565,276) | (266,943) | (257,837) |
| Total Net Position | \$ 10,737,829 | \$ 3,149,197 | \$ 3,568,273 | \$ 2,167,328 | \$ 8,480,644 | \$ 12,689,319 |

City of Casper, Wyoming
Parks & Recreation Enterprise Funds Revenue and Expenditure Comparison
 For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

Parks & Recreation Enterprise Funds YTD Revenue and Expenditure Comparison



Parks & Recreation Enterprise Funds MTD Revenue and Expenditure Comparison



City of Casper, Wyoming
Aquatics Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|-----------------------|---------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Goods and Svcs Rev | \$ 573,562 | \$ 250,317 | 43.64% |
| Misc Revenue | 62,200 | 37,933 | 60.99% |
| Other Sources | 592,913 | 474,232 | 79.98% |
| Total Revenues | \$ 1,228,675 | \$ 762,482 | 62.06% |

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|---------------------|-------------------------|-----------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 715,366 | \$ 344,806 | 48.20% |
| Materials & Supplies | 251,899 | 175,454 | 69.65% |
| Contractual Services | 170,030 | 97,984 | 57.63% |
| Other Costs | 60,714 | 34,091 | 56.15% |
| Utility Expense | 30,666 | 18,540 | 60.46% |
| Total Expenditures | \$ 1,228,675 | \$ 670,876 | 54.60% |
| Net Revenue (Shortfall) | \$ - | \$ 91,606 | 7.46% |

Cost Recovery 42.97 %

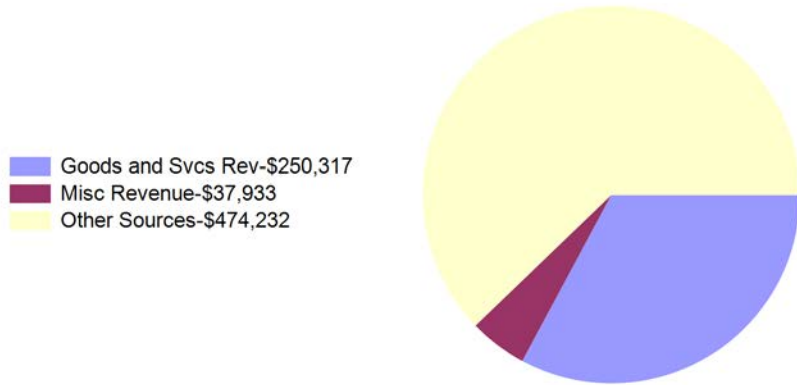
Aquatics Fund Summary of Cash and Investments

| | |
|-------------|------------------|
| Cash | \$ 55,110 |
| Investments | - |
| | \$ 55,110 |

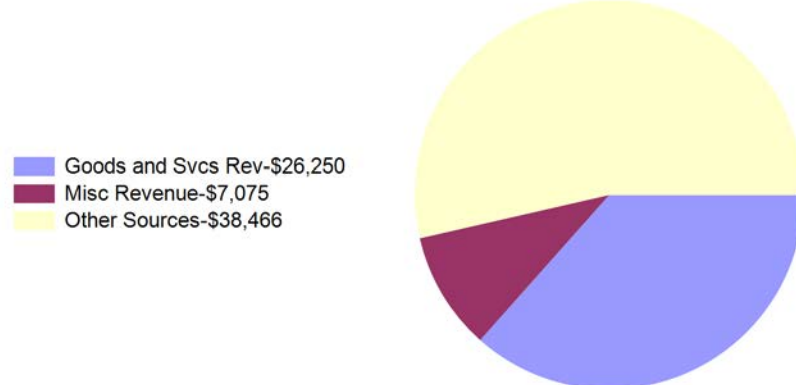
City of Casper, Wyoming Aquatics Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

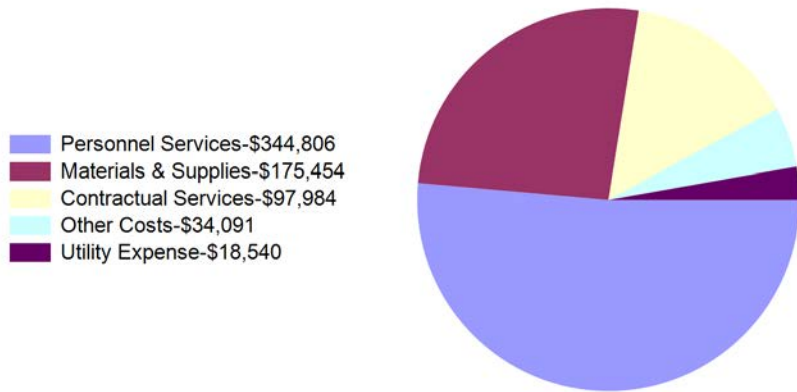
Year To Date Revenues
\$762,482



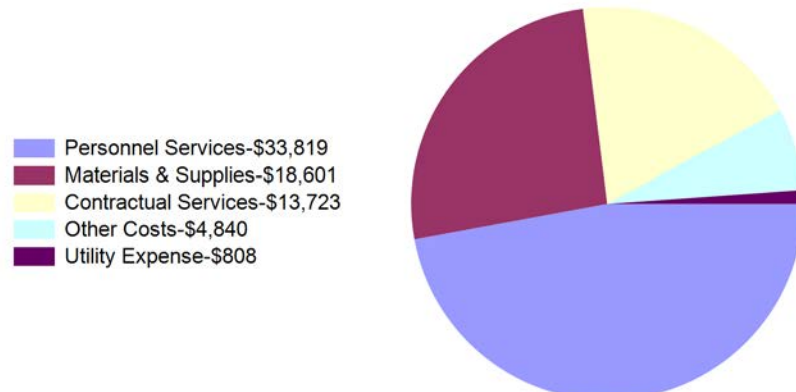
Month To Date Revenues
\$71,792



Year To Date Expenditures
\$670,876



Month To Date Expenditures
\$71,792



City of Casper, Wyoming
Golf Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|-----------------------|-------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Goods and Svcs Rev | \$ 689,000 | \$ 347,156 | 50.39% |
| Misc Revenue | 269,000 | 219,845 | 81.73% |
| Total Revenues | \$ 958,000 | \$ 567,001 | 59.19% |

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|---------------------|-------------------------|-----------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 534,409 | \$ 311,577 | 58.30% |
| Materials & Supplies | 150,834 | 88,778 | 58.86% |
| Contractual Services | 238,989 | 127,214 | 53.23% |
| Capital Outlay | 28,981 | 1,574 | 5.43% |
| Transfers Out | 88,000 | - | 0.00% |
| Other Costs | 25,319 | 14,465 | 57.13% |
| Utility Expense | 12,800 | 16,073 | 125.57% |
| Total Expenditures | \$ 1,079,332 | \$ 559,681 | 51.85% |
| Net Revenue (Shortfall) | \$ (121,332) | \$ 7,320 | 7.33% |

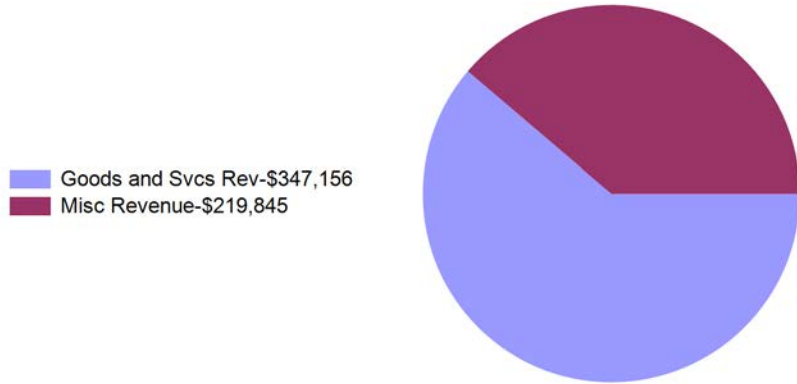
Golf Fund Summary of Cash and Investments

| | |
|-------------|-------------------|
| Cash | \$ 534,942 |
| Investments | - |
| | \$ 534,942 |

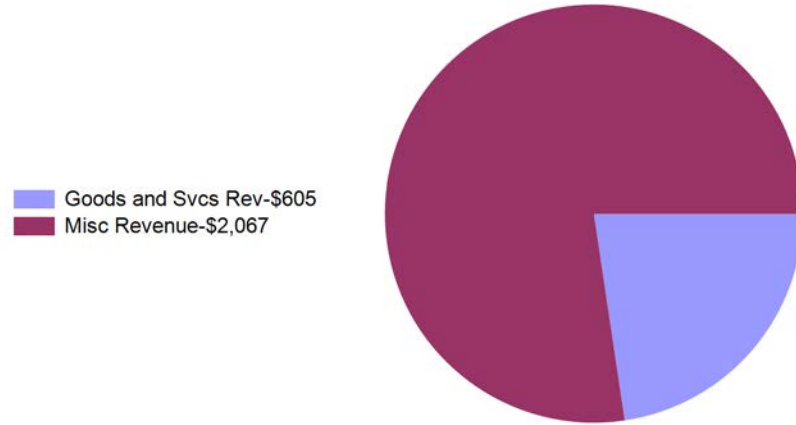
City of Casper, Wyoming Golf Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

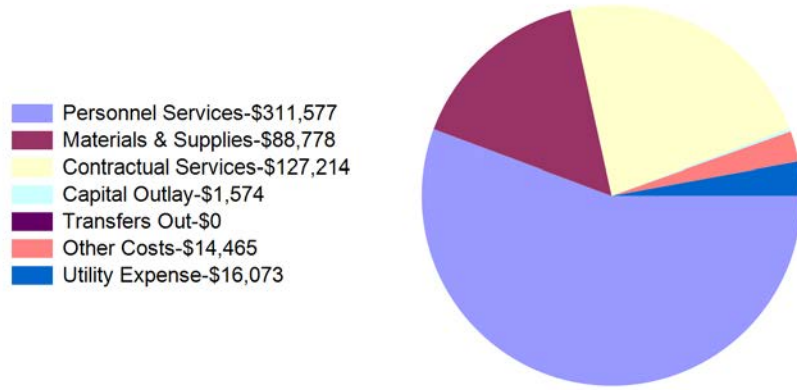
Year To Date Revenues
\$567,001



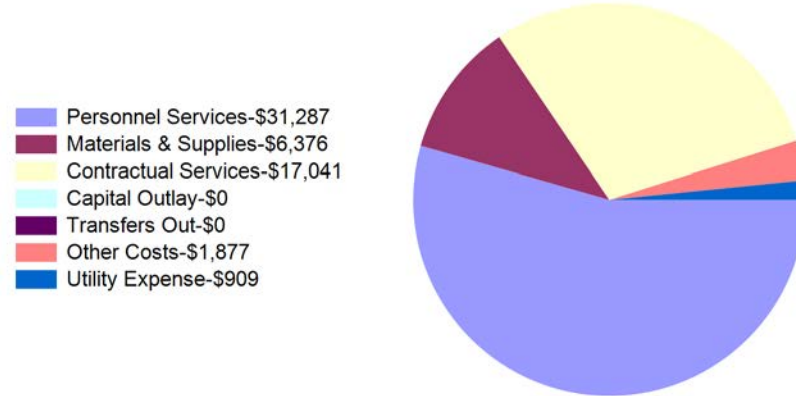
Month To Date Revenues
\$2,671



Year To Date Expenditures
\$559,681



Month To Date Expenditures
\$57,491



City of Casper, Wyoming
Ice Arena Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|-----------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Goods and Svcs Rev | \$ 328,325 | \$ 200,786 | 61.15% |
| Misc Revenue | 28,000 | 25,074 | 89.55% |
| Other Sources | 241,687 | 135,699 | 56.15% |
| Total Revenues | \$ 598,012 | \$ 361,559 | 60.46% |

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|---------------------------|-----------------------|-----------------------------|---------------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 317,830 | \$ 187,914 | 59.12% |
| Materials & Supplies | 137,981 | 87,151 | 63.16% |
| Contractual Services | 93,977 | 46,404 | 49.38% |
| Other Costs | 31,624 | 16,526 | 52.26% |
| Utility Expense | 16,600 | 8,783 | 52.91% |
| Total Expenditures | \$ 598,012 | \$ 346,777 | 57.99% |

| | | | |
|--------------------------------|-------------|------------------|--------------|
| Net Revenue (Shortfall) | \$ - | \$ 14,782 | 2.47% |
|--------------------------------|-------------|------------------|--------------|

Cost Recovery 65.13 %

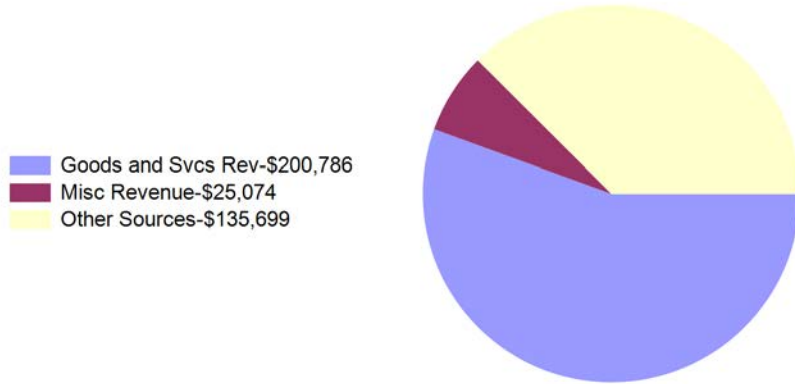
Ice Arena Fund Summary of Cash and Investments

| | |
|-------------|------------------|
| Cash | \$ 20,813 |
| Investments | - |
| | <u>\$ 20,813</u> |

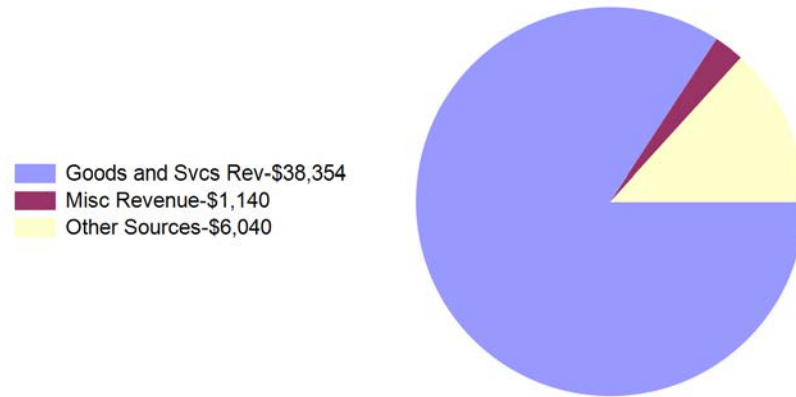
City of Casper, Wyoming Ice Arena Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

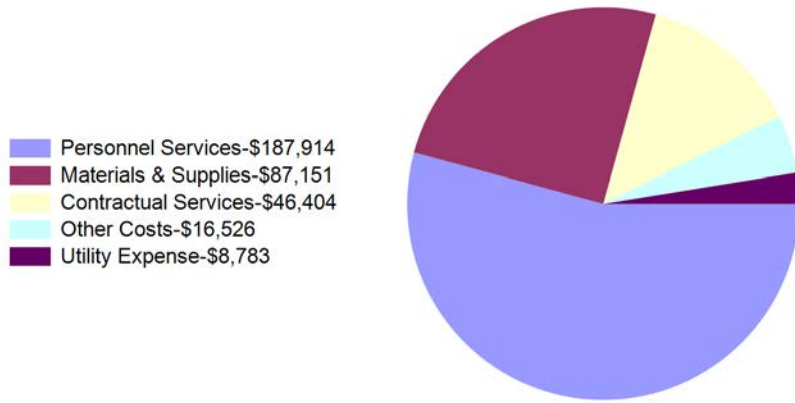
Year To Date Revenues
\$361,559



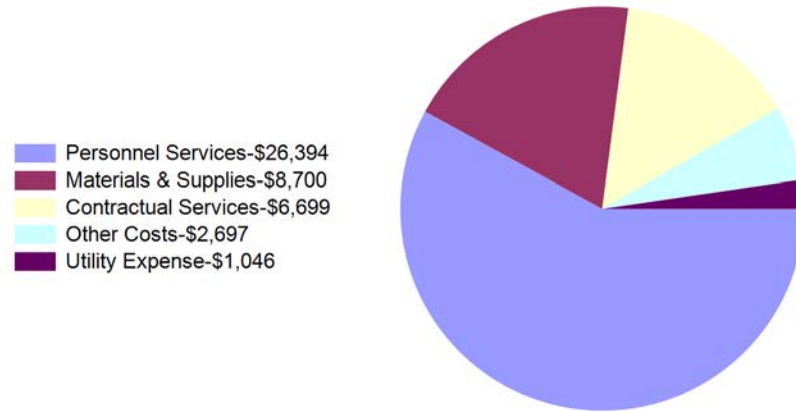
Month To Date Revenues
\$45,535



Year To Date Expenditures
\$346,777



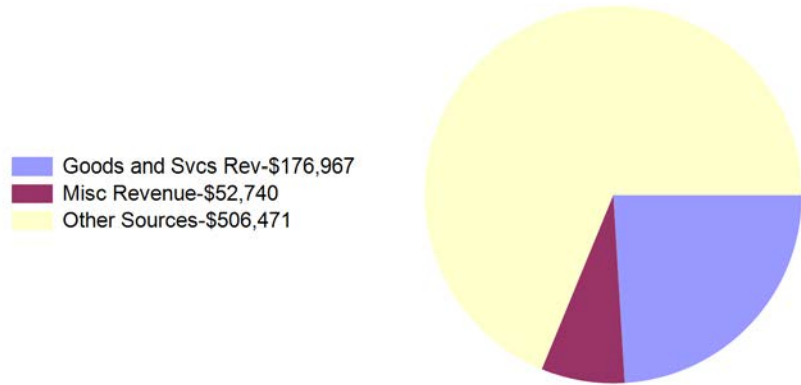
Month To Date Expenditures
\$45,535



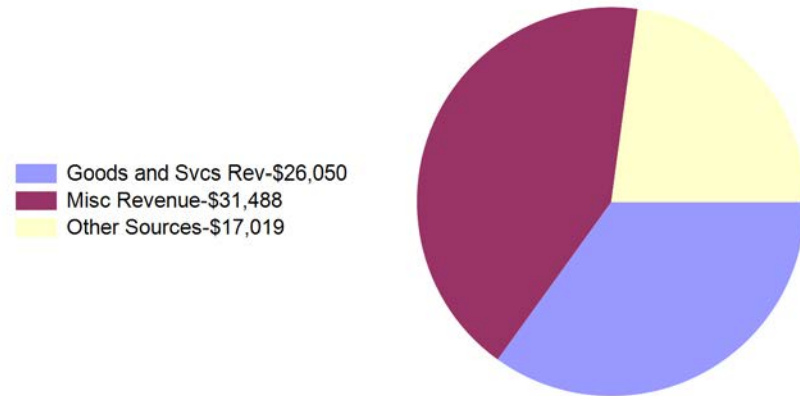
City of Casper, Wyoming Recreation Center Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELASPED

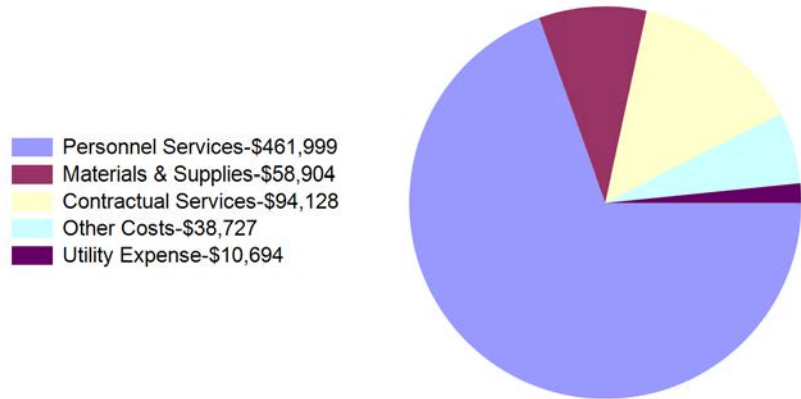
Year To Date Revenues
\$736,178



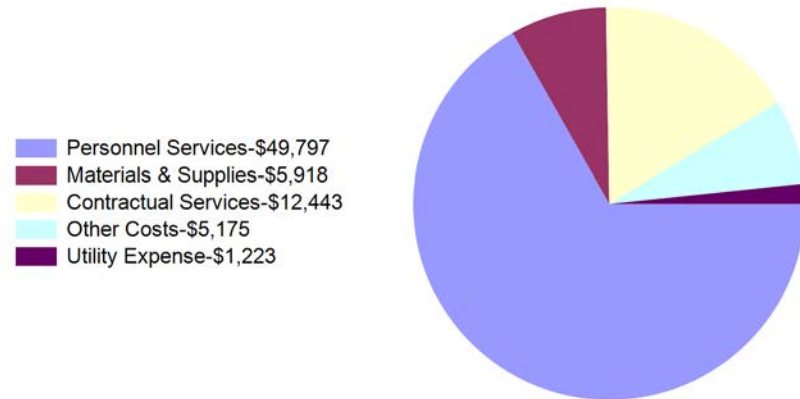
Month To Date Revenues
\$74,556



Year To Date Expenditures
\$664,452



Month To Date Expenditures
\$74,556

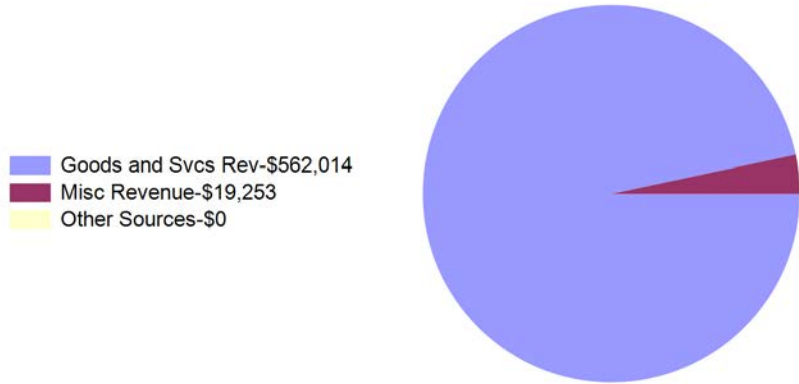


City of Casper, Wyoming

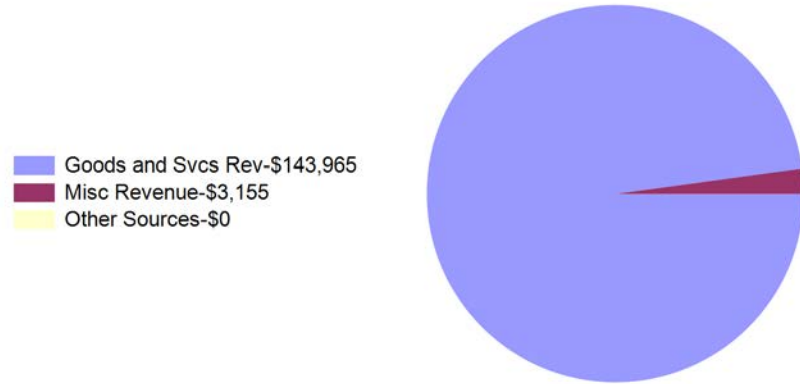
Hogadon Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELASPED

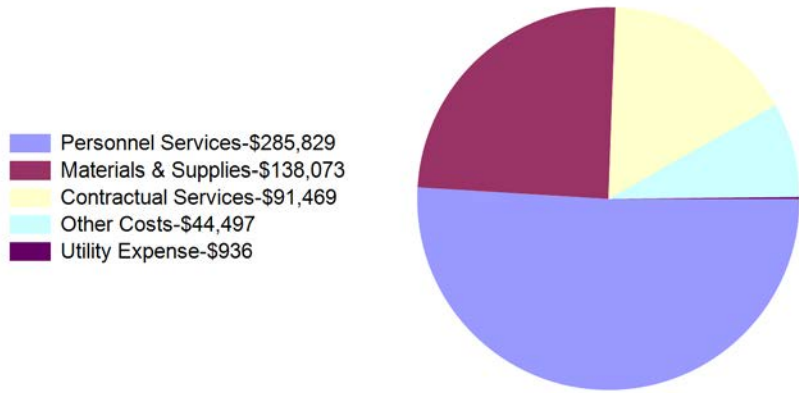
Year To Date Revenues
\$581,267



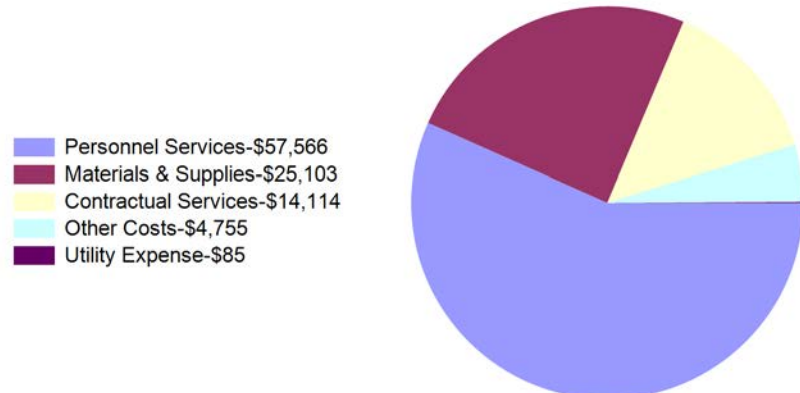
Month To Date Revenues
\$147,120



Year To Date Expenditures
\$560,805



Month To Date Expenditures
\$101,622



City of Casper, Wyoming
Ford Wyoming Center Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|-----------------------|---------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 77,165 | \$ - | 0.00% |
| Misc Revenue | 15,870 | 8,337 | 52.53% |
| Other Sources | 976,349 | 569,537 | 58.33% |
| Total Revenues | \$ 1,069,384 | \$ 577,874 | 54.04% |

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|---------------------|-------------------------|-----------------------------|
| Expenditures: | | | |
| Materials & Supplies | \$ 9,456 | \$ - | 0.00% |
| Contractual Services | 979,940 | 638,365 | 65.14% |
| Capital Outlay | 62,195 | 195 | 0.31% |
| Other Costs | 82,763 | 48,279 | 58.33% |
| Total Expenditures | \$ 1,134,354 | \$ 686,839 | 60.55% |
| Net Revenue (Shortfall) | \$ (64,970) | \$ (108,965) | -6.51% |

Ford Wyoming Center Summary of Cash and Investments

| | |
|------|-------------------|
| Cash | \$ 982,921 |
| | \$ 982,921 |

City of Casper, Wyoming

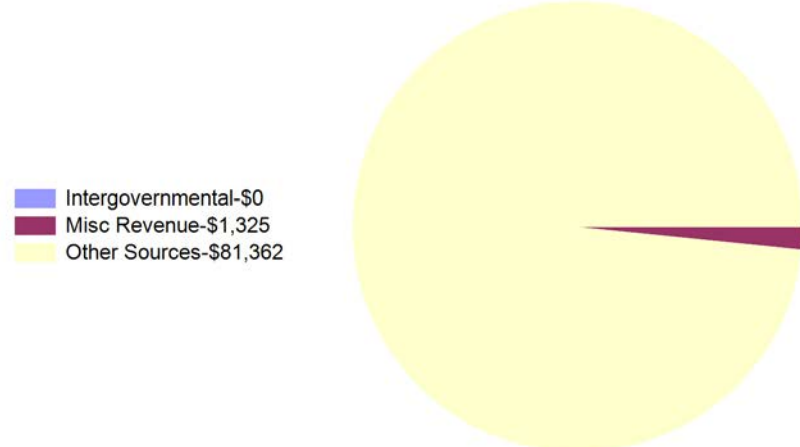
Ford Wyoming Center Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

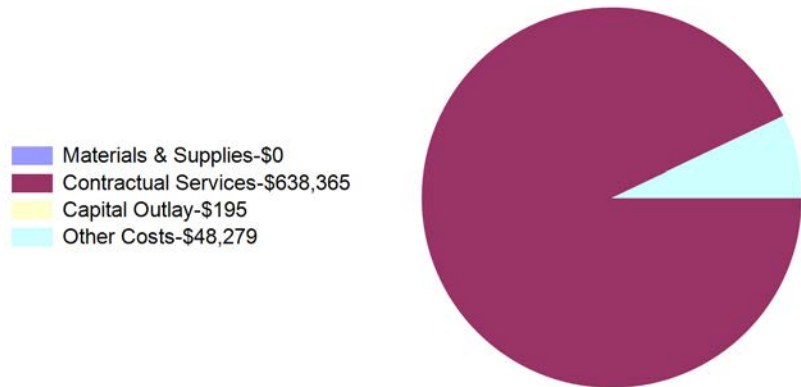
Year To Date Revenues
\$577,874



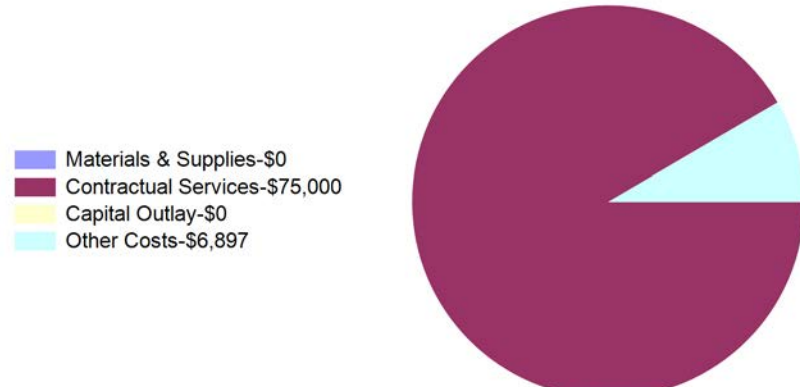
Month To Date Revenues
\$82,687



Year To Date Expenditures
\$686,839



Month To Date Expenditures
\$81,897



City of Casper, Wyoming
Other Enterprise Funds Balance Sheet
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

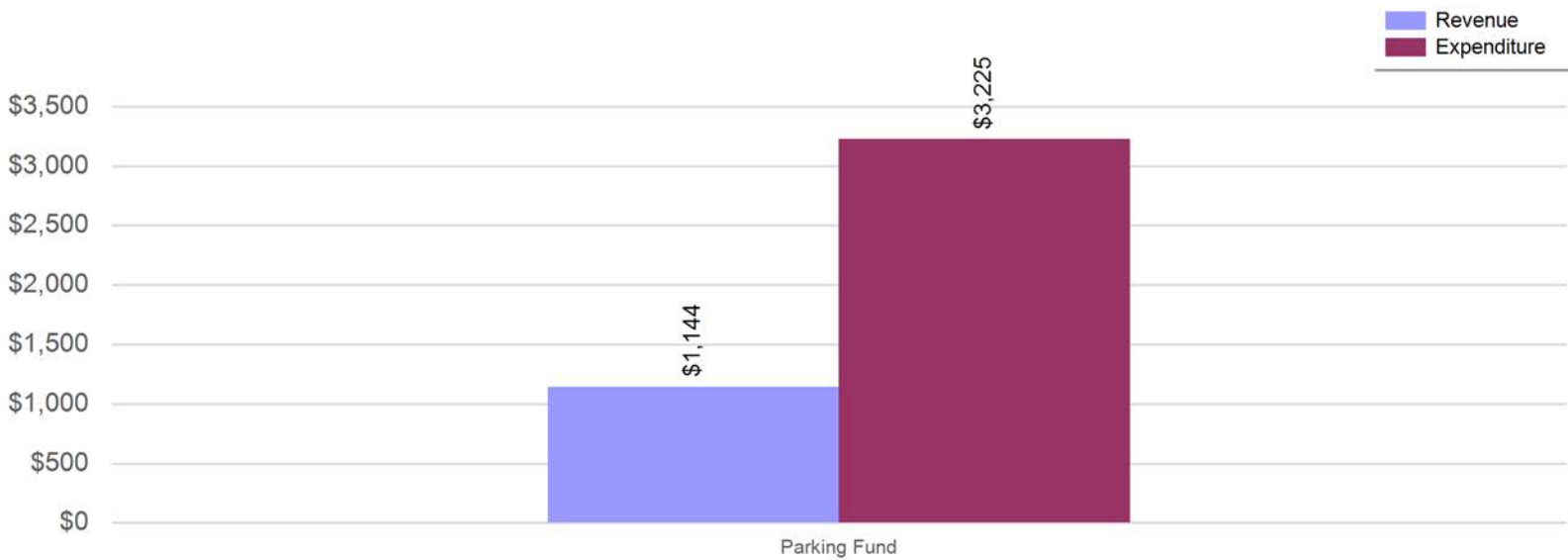
| | Parking Fund |
|--------------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Cash | \$ 7,222 |
| Investments | 135,312 |
| Market Adjustments | - |
| Accounts Receivable | 313 |
| Lease Receivable - Short Term | 12,396 |
| Total Current Assets | 155,245 |
| Capital Assets | |
| Land, Buildings & Improvements | 2,981,187 |
| Equipment | 55,379 |
| Accumulated Depreciation | (2,145,091) |
| Total Capital Assets | 891,474 |
| Non-Current Assets | |
| Lease Receivable - Long Term | 246,031 |
| Total Assets | \$ 1,292,750 |
| LIABILITIES | |
| Current Liabilities | |
| Accounts Payable | \$ 22 |
| Total Current Liabilities | 22 |
| Total Liabilities | \$ 22 |
| DEFERRED INFLOWS OF RESOURCES | |
| Total Deferred Inflows Of Resources | \$ 252,202 |
| NET POSITION | |
| Net Investment in Capital Assets | \$ 1,149,901 |
| Unrestricted | (109,375) |
| Total Net Position | \$ 1,040,526 |

City of Casper, Wyoming
Other Enterprise Funds Revenue and Expenditure Comparison
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

Other Enterprise Funds YTD Revenue and Expenditure Comparison



Other Enterprise Funds MTD Revenue and Expenditure Comparison



City of Casper, Wyoming
Parking Lots Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELASPED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|--------------------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Goods and Svcs Rev | \$ 1,500 | \$ 630 | 42.00% |
| Misc Revenue | 15,477 | 6,761 | 43.69% |
| Total Revenues | \$ 16,977 | \$ 7,391 | 43.54% |
| | | | |
| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
| Expenditures: | | | |
| Contractual Services | \$ 47,924 | \$ 21,617 | 45.11% |
| Other Costs | 2,663 | 1,553 | 58.33% |
| Total Expenditures | \$ 50,587 | \$ 23,170 | 45.80% |
| Net Revenue (Shortfall) | \$ (33,610) | \$ (15,779) | -2.27% |

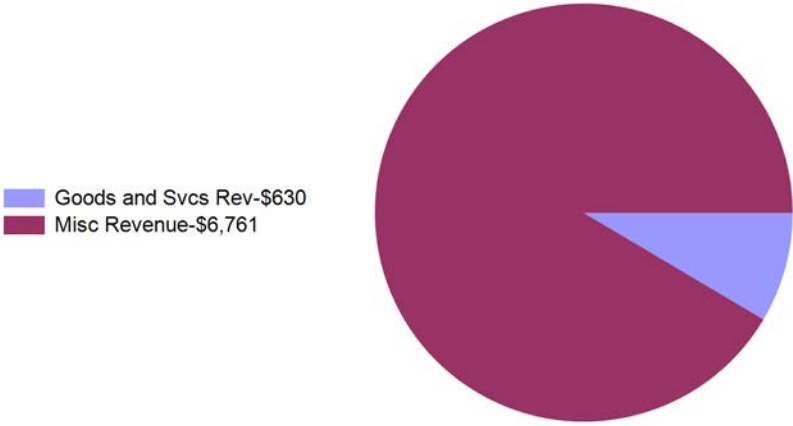
Parking Lots Summary of Cash and Investments

| | |
|-------------|-------------------|
| Cash | \$ 7,222 |
| Investments | 135,312 |
| | <u>\$ 142,535</u> |

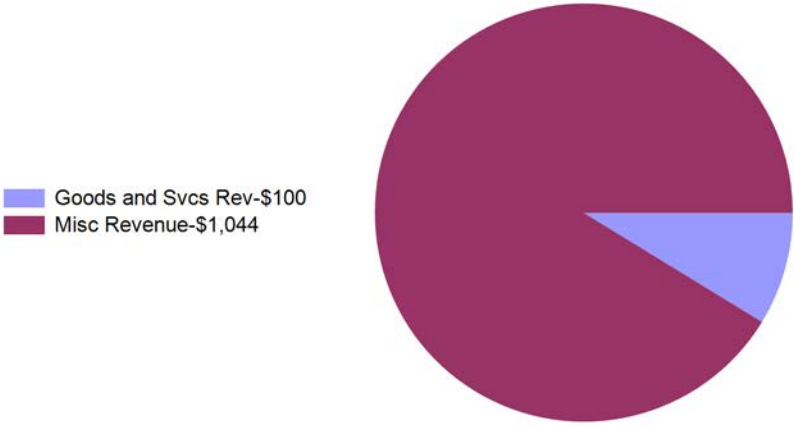
City of Casper, Wyoming Parking Lots Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

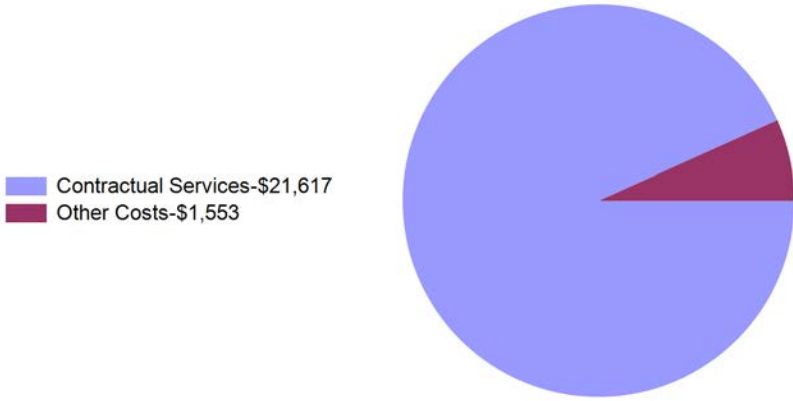
Year To Date Revenues
\$7,391



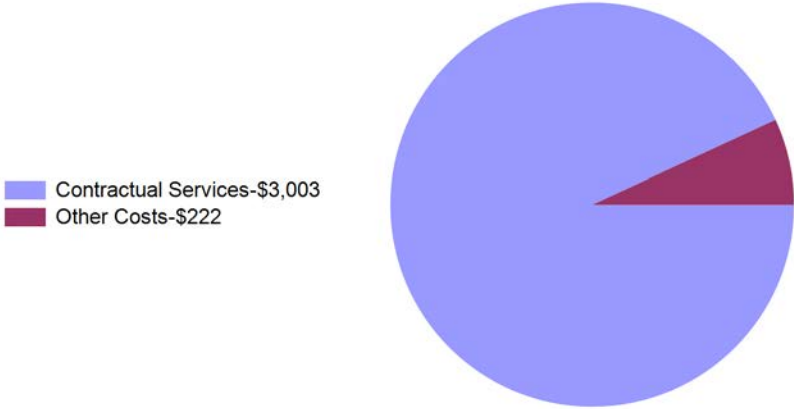
Month To Date Revenues
\$1,144



Year To Date Expenditures
\$23,170



Month To Date Expenditures
\$3,225



City of Casper, Wyoming

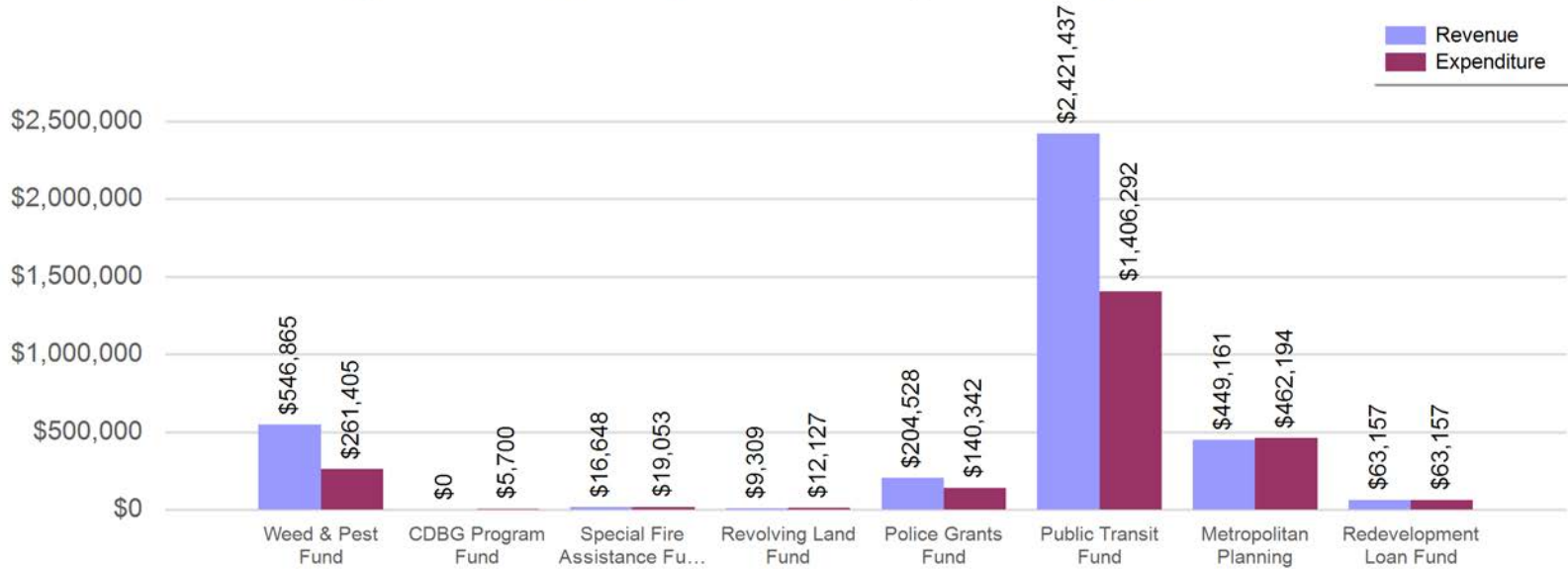
Special Revenue Funds Consolidated Balance Sheet

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

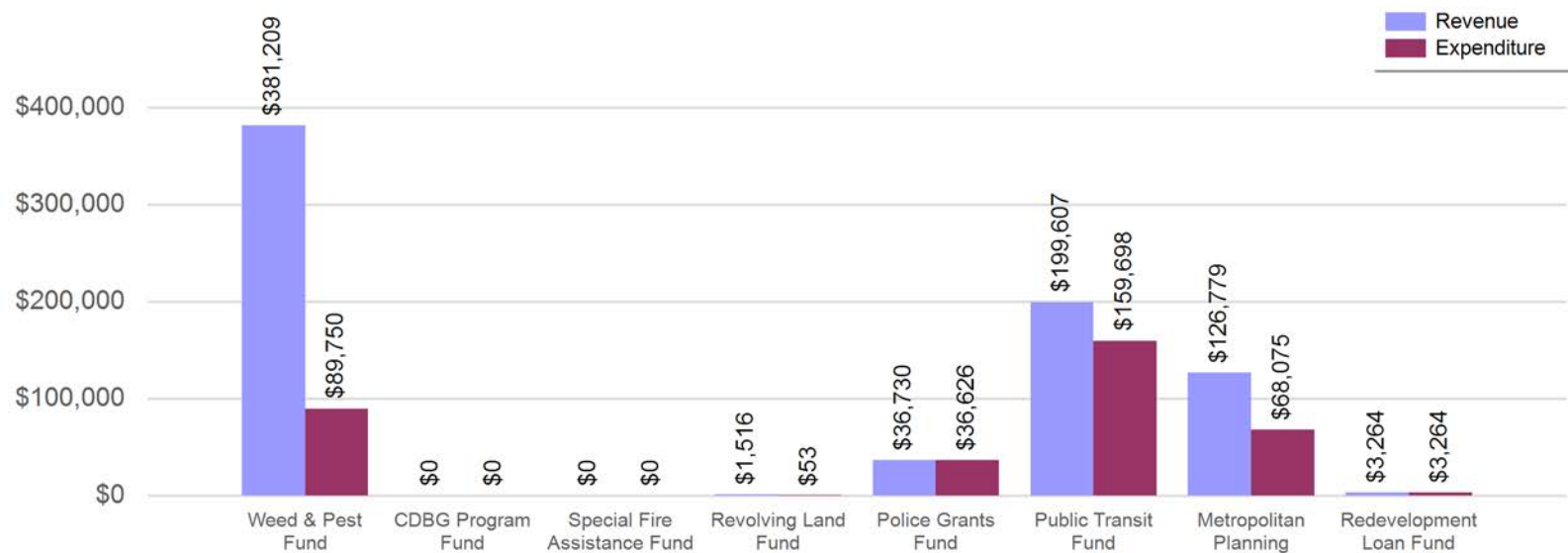
| | Weed & Pest Fund | CDBG Program Fund | Special Fire Assistance Fund | Revolving Land Fund | Police Grants Fund | Public Transit Fund | Metropolitan Planning | Redevelopment Loan Fund |
|------------------------------------|---------------------|----------------------|---------------------------------|------------------------|-----------------------|------------------------|--------------------------|----------------------------|
| ASSETS | | | | | | | | |
| Current Assets | | | | | | | | |
| Cash | \$ 618,164 | \$ (5,700) | \$ 18,823 | \$ 111,993 | \$ 9,662 | \$ (304,969) | \$ 81,965 | \$ 100,937 |
| Investments | 785,703 | | | 708,062 | | | | |
| Market Adjustments | - | | | - | | | | |
| Interest Receivable | | | | | | | | 4,027 |
| Grants Receivable | | | - | | 52,386 | 465,122 | 308,739 | |
| Loans Receivable | | | | | | | | 164,000 |
| Accounts Receivable | - | | - | 300 | 4,999 | 25,666 | - | |
| Prepaid Expenses | | | | | | | 36,833 | |
| Total Current Assets | 1,403,867 | (5,700) | 18,823 | 820,355 | 67,048 | 185,819 | 427,537 | 268,964 |
| Total Assets | \$ 1,403,867 | \$ (5,700) | \$ 18,823 | \$ 820,355 | \$ 67,048 | \$ 185,819 | \$ 427,537 | \$ 268,964 |
| LIABILITIES | | | | | | | | |
| Current Liabilities | | | | | | | | |
| Accounts Payable | \$ 69,239 | \$ - | \$ - | \$ 105 | \$ 3,913 | \$ 72,279 | \$ 127,490 | \$ - |
| Accrued Wages and Benefits Payable | 8,812 | | | | 2,636 | 48,030 | 10,567 | |
| Interest Payable | | | | | | | | 4,027 |
| Deferred Revenue | | | | | | - | | |
| Total Current Liabilities | 78,051 | - | - | 105 | 6,549 | 120,309 | 138,057 | 4,027 |
| Total Liabilities | \$ 78,051 | \$ - | \$ - | \$ 105 | \$ 6,549 | \$ 120,309 | \$ 138,057 | \$ 4,027 |
| NET POSITION | | | | | | | | |
| Unrestricted | \$ 1,325,817 | \$ (5,700) | \$ 18,823 | \$ 820,250 | \$ 60,499 | \$ 65,510 | \$ 289,480 | \$ 264,937 |
| Total Net Position | \$ 1,325,817 | \$ (5,700) | \$ 18,823 | \$ 820,250 | \$ 60,499 | \$ 65,510 | \$ 289,480 | \$ 264,937 |

City of Casper, Wyoming
Special Revenue Funds Funds Revenue and Expenditure Comparison
 For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

Special Revenue Funds YTD Revenue and Expenditure Comparison



Special Revenue Funds MTD Revenue and Expenditure Comparison

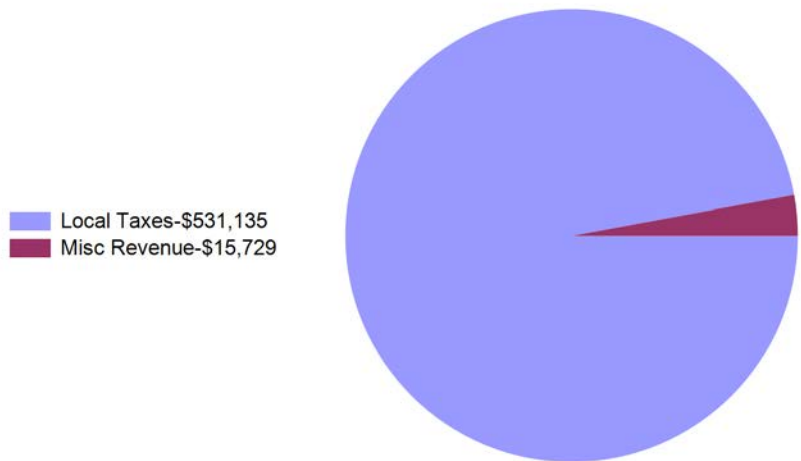


City of Casper, Wyoming

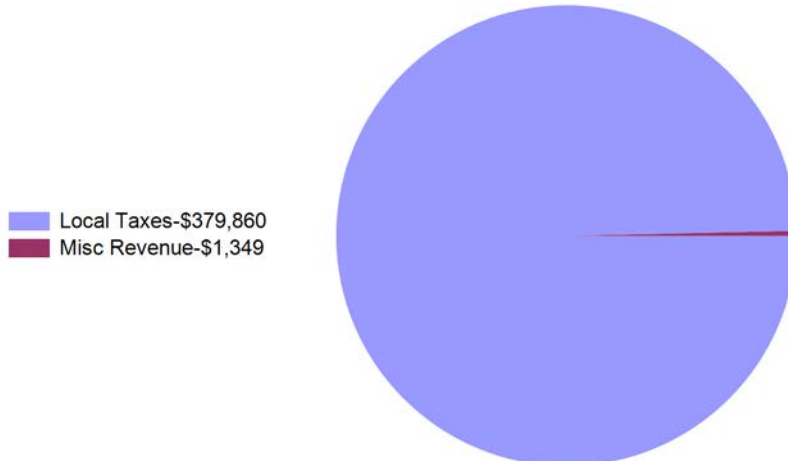
Weed & Pest Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

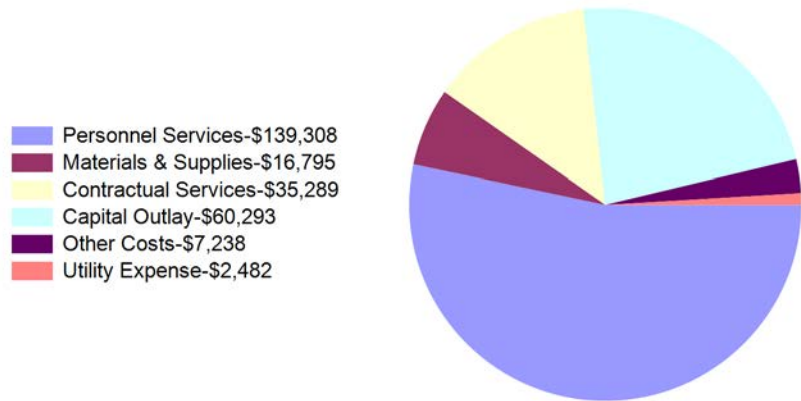
Year To Date Revenues
\$546,865



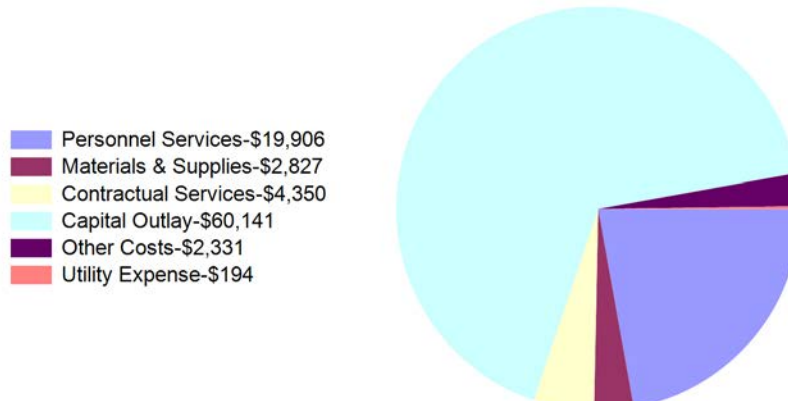
Month To Date Revenues
\$381,209



Year To Date Expenditures
\$261,405



Month To Date Expenditures
\$89,750



City of Casper, Wyoming
CDBG Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|-----------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 1,250,000 | \$ - | 0.00% |
| Total Revenues | \$ 1,250,000 | \$ - | 0.00% |

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|--------------------------------|-----------------------|-----------------------------|---------------------------------|
| Expenditures: | | | |
| Contractual Services | \$ 1,250,000 | \$ 5,700 | 0.46% |
| Total Expenditures | \$ 1,250,000 | \$ 5,700 | 0.46% |
| Net Revenue (Shortfall) | \$ - | \$ (5,700) | -0.46% |

CDBG Fund Summary of Cash and Investments

| | |
|-------------|-------------------|
| Cash | \$ (5,700) |
| Investments | - |
| | <u>\$ (5,700)</u> |

City of Casper, Wyoming
CDBG Fund Summary of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

Year To Date Revenues
\$0

Month To Date Revenues
\$0

Intergovernmental-\$0

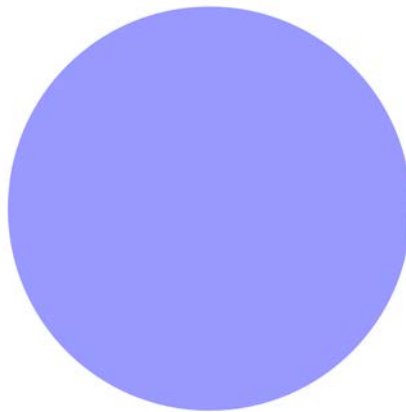
Intergovernmental-\$0

Year To Date Expenditures
\$5,700

Month To Date Expenditures
\$0

Contractual Services-\$5,700

Contractual Services-\$0



City of Casper, Wyoming
Special Fire Assistance Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|-------------------|----------------------|--------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 460,087 | \$ 16,648 | 3.62% |
| Misc Revenue | 109,985 | - | 0.00% |
| Total Revenues | \$ 570,072 | \$ 16,648 | 2.92% |
| | | | |
| | Revised Budget | Current Year To Date | Current Year % of Budget |
| Expenditures: | | | |
| Personnel Services | \$ 59,985 | \$ - | 0.00% |
| Materials & Supplies | 200,162 | 19,053 | 9.52% |
| Capital Outlay | 309,926 | - | 0.00% |
| Total Expenditures | \$ 570,073 | \$ 19,053 | 3.34% |
| Net Revenue (Shortfall) | \$ (1) | \$ (2,405) | -0.42% |

Special Fire Assistance Fund Summary of Cash and Investments

| | |
|-------------|------------------|
| Cash | \$ 18,823 |
| Investments | - |
| | \$ 18,823 |

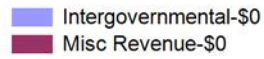
City of Casper, Wyoming Special Fire Assistance Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

Year To Date Revenues
\$16,648



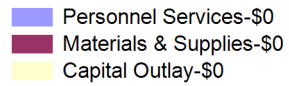
Month To Date Revenues
\$0



Year To Date Expenditures
\$19,053



Month To Date Expenditures
\$0



City of Casper, Wyoming
Revolving Land Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|-----------------------|---------------------|----------------------|--------------------------|
| Revenues: | | | |
| Misc Revenue | \$ 5,849 | \$ 9,309 | 159.16% |
| Other Sources | 1,725,000 | - | 0.00% |
| Total Revenues | \$ 1,730,849 | \$ 9,309 | 0.54% |

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|---------------------|----------------------|--------------------------|
| Expenditures: | | | |
| Contractual Services | \$ 45,295 | \$ 12,127 | 26.77% |
| Capital Outlay | 645,000 | - | 0.00% |
| Total Expenditures | \$ 690,295 | \$ 12,127 | 1.76% |
| Net Revenue (Shortfall) | \$ 1,040,554 | \$ (2,818) | -1.22% |

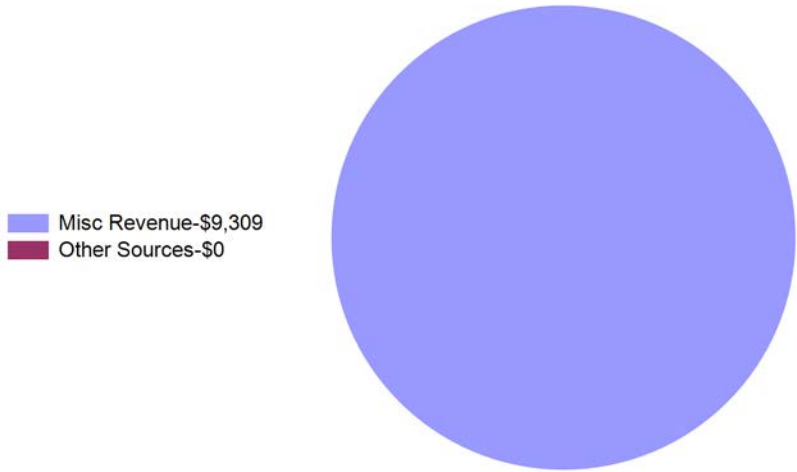
Revolving Land Fund Summary of Cash and Investments

| | |
|-------------|-------------------|
| Cash | \$ 111,993 |
| Investments | 708,062 |
| | \$ 820,055 |

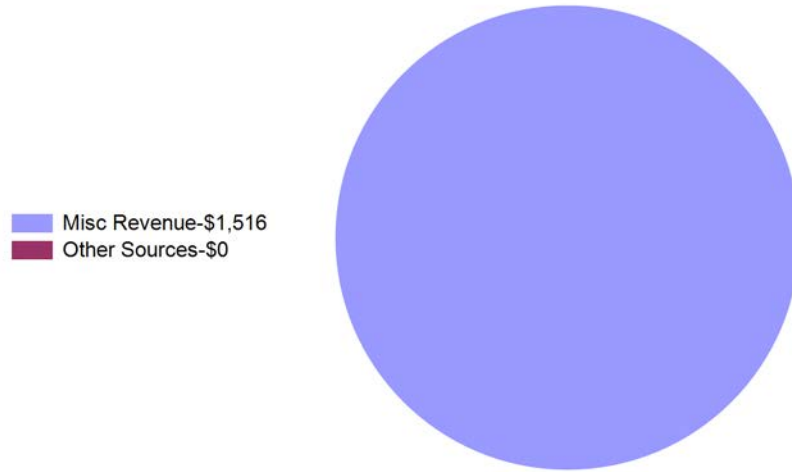
City of Casper, Wyoming Revolving Land Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

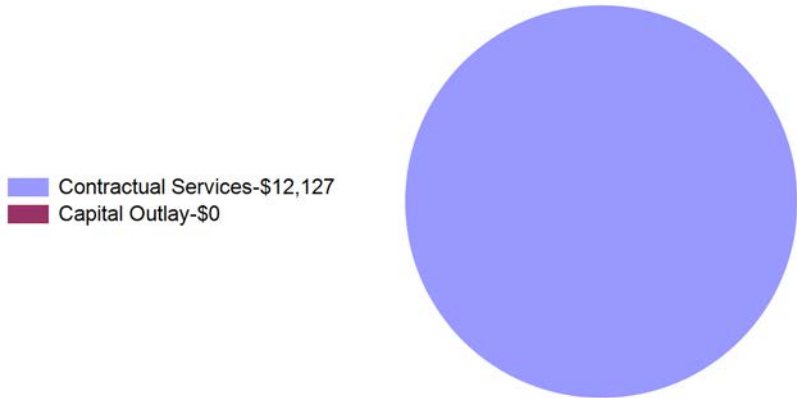
Year To Date Revenues
\$9,309



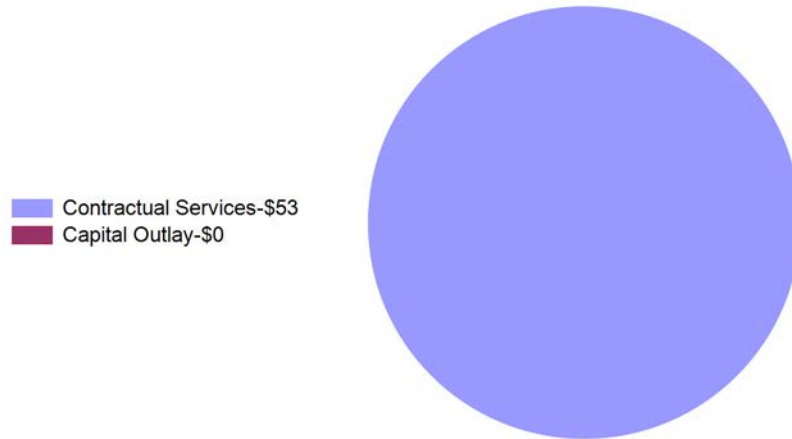
Month To Date Revenues
\$1,516



Year To Date Expenditures
\$12,127



Month To Date Expenditures
\$53



City of Casper, Wyoming
Police Grants Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELASPED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|-----------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 237,416 | \$ 150,120 | 63.23% |
| Misc Revenue | - | 49,567 | |
| Other Sources | 16,437 | 4,841 | 29.45% |
| Total Revenues | \$ 253,853 | \$ 204,528 | 80.57% |

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|---------------------------|-----------------------|-----------------------------|---------------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 178,553 | \$ 59,450 | 33.30% |
| Materials & Supplies | 6,700 | 39,776 | 593.67% |
| Contractual Services | 37,000 | 40,367 | 109.10% |
| Capital Outlay | 30,000 | 749 | 2.50% |
| Other Costs | 1,600 | - | 0.00% |
| Total Expenditures | \$ 253,853 | \$ 140,342 | 55.28% |

| | | | |
|--------------------------------|-------------|------------------|---------------|
| Net Revenue (Shortfall) | \$ - | \$ 64,186 | 25.28% |
|--------------------------------|-------------|------------------|---------------|

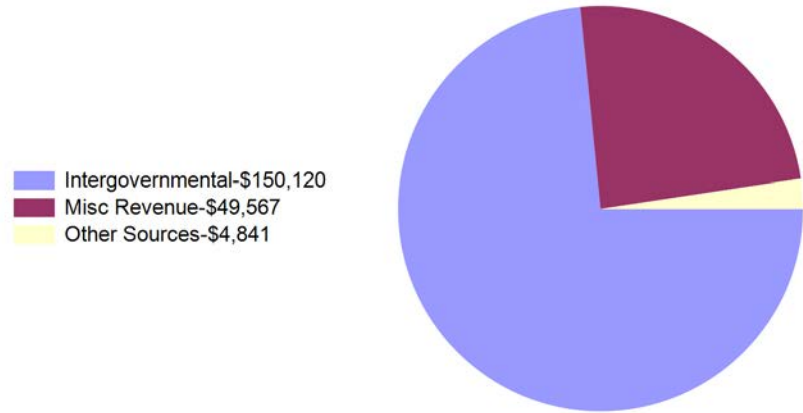
Police Grants Fund Summary of Cash and Investments

| | |
|-------------|-----------------|
| Cash | \$ 9,662 |
| Investments | - |
| | <u>\$ 9,662</u> |

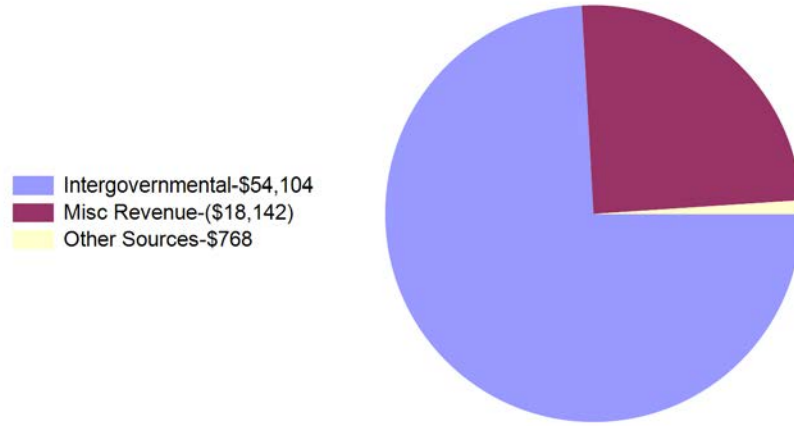
City of Casper, Wyoming Police Grants Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

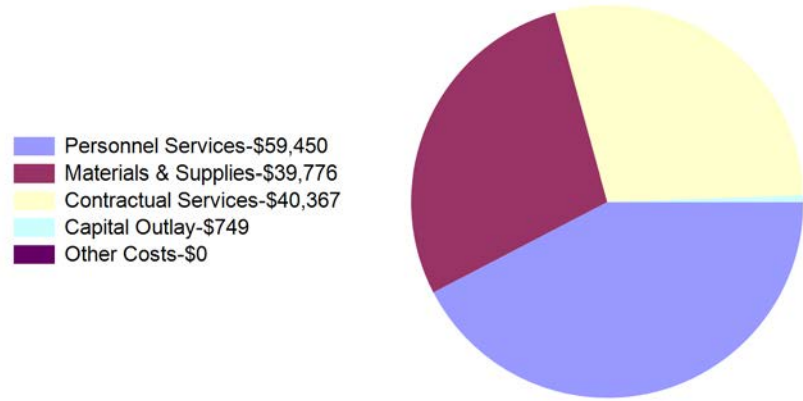
Year To Date Revenues
\$204,528



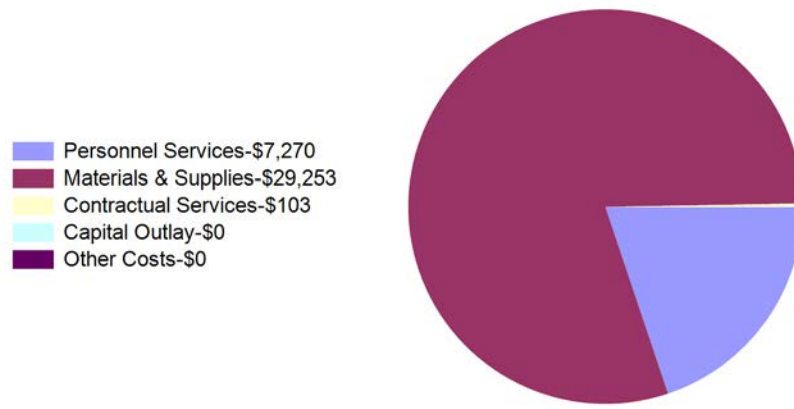
Month To Date Revenues
\$36,730



Year To Date Expenditures
\$140,342



Month To Date Expenditures
\$36,626



City of Casper, Wyoming
Public Transit Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|-----------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 3,586,542 | \$ 1,134,973 | 31.65% |
| Goods and Svcs Rev | 90,000 | 59,036 | 65.60% |
| Misc Revenue | 150,852 | 48,386 | 32.08% |
| Other Sources | 591,145 | 1,179,042 | 199.45% |
| Total Revenues | \$ 4,418,539 | \$ 2,421,437 | 54.80% |

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|--------------------------------|-----------------------|-----------------------------|---------------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 1,850,019 | \$ 964,010 | 52.11% |
| Materials & Supplies | 234,700 | 131,697 | 56.11% |
| Contractual Services | 314,780 | 143,538 | 45.60% |
| Capital Outlay | 1,849,183 | 154,336 | 8.35% |
| Other Costs | 152,303 | 7,590 | 4.98% |
| Utility Expense | 17,600 | 5,122 | 29.10% |
| Total Expenditures | \$ 4,418,585 | \$ 1,406,292 | 31.83% |
| Net Revenue (Shortfall) | \$ (46) | \$ 1,015,145 | 22.98% |

Public Transit Fund Summary of Cash and Investments

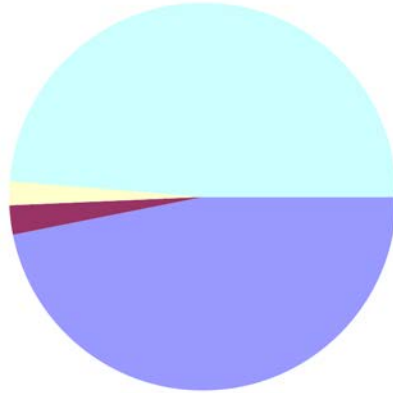
| | |
|-------------|---------------------|
| Cash | \$ (304,969) |
| Investments | - |
| | <u>\$ (304,969)</u> |

City of Casper, Wyoming Public Transit Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

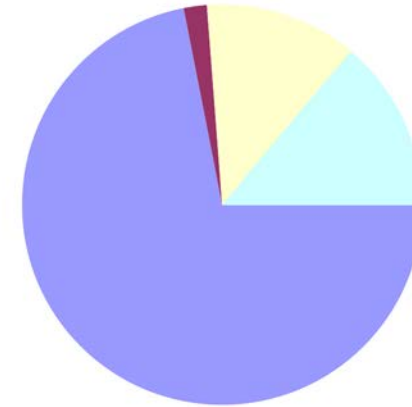
Year To Date Revenues
\$2,421,437

- Intergovernmental-\$1,134,973
- Goods and Svcs Rev-\$59,036
- Misc Revenue-\$48,386
- Other Sources-\$1,179,042



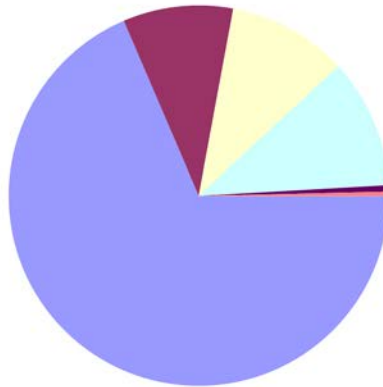
Month To Date Revenues
\$199,607

- Intergovernmental-\$143,550
- Goods and Svcs Rev-\$3,726
- Misc Revenue-\$24,642
- Other Sources-\$27,690



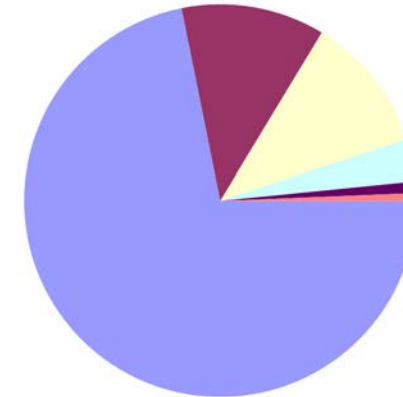
Year To Date Expenditures
\$1,406,292

- Personnel Services-\$964,010
- Materials & Supplies-\$131,697
- Contractual Services-\$143,538
- Capital Outlay-\$154,336
- Other Costs-\$7,590
- Utility Expense-\$5,122



Month To Date Expenditures
\$159,698

- Personnel Services-\$114,718
- Materials & Supplies-\$18,885
- Contractual Services-\$18,044
- Capital Outlay-\$5,523
- Other Costs-\$1,500
- Utility Expense-\$1,028



City of Casper, Wyoming
Metropolitan Planning Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELASPED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|---------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 1,347,087 | \$ 406,288 | 30.16% |
| Misc Revenue | 24,642 | 2,627 | 10.66% |
| Other Sources | 72,268 | 40,246 | 55.69% |
| Total Revenues | \$ 1,443,997 | \$ 449,161 | 31.11% |
| | | | |
| | Revised Budget | Current Year To Date | Current Year % of Budget |
| Expenditures: | | | |
| Personnel Services | \$ 374,601 | \$ 167,616 | 44.75% |
| Materials & Supplies | 8,000 | 1,170 | 14.62% |
| Contractual Services | 2,000 | 602 | 30.10% |
| Capital Outlay | 1,045,490 | 286,163 | 27.37% |
| Other Costs | 13,910 | 6,643 | 47.76% |
| Total Expenditures | \$ 1,444,001 | \$ 462,194 | 32.01% |
| Net Revenue (Shortfall) | \$ (4) | \$ (13,033) | -0.90% |

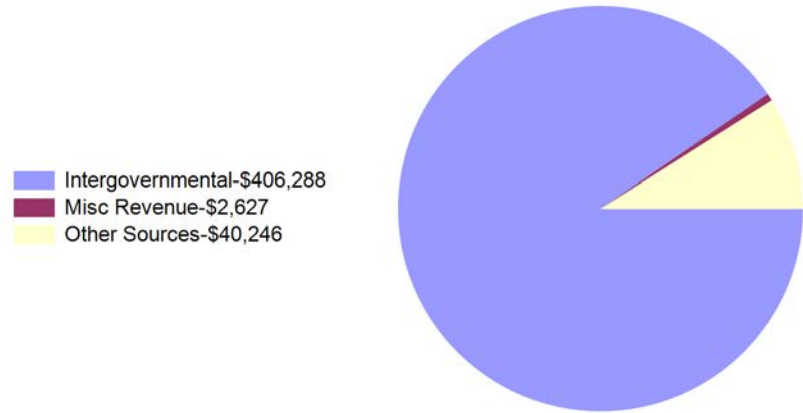
Metropolitan Planning Fund Summary of Cash and Investments

| | |
|-------------|------------------|
| Cash | \$ 81,965 |
| Investments | - |
| | \$ 81,965 |

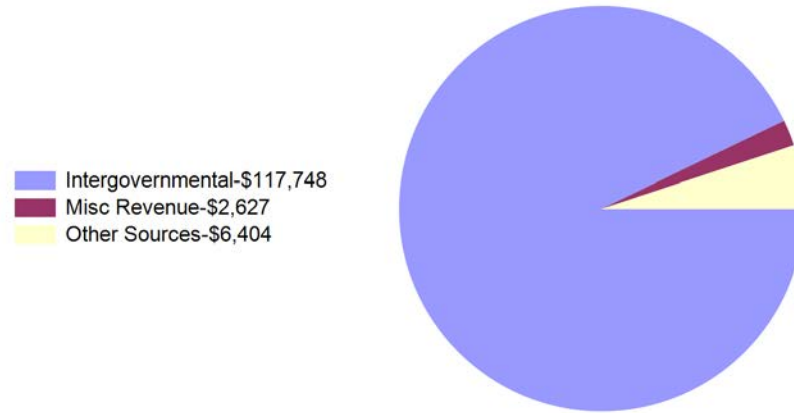
City of Casper, Wyoming Metropolitan Planning Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

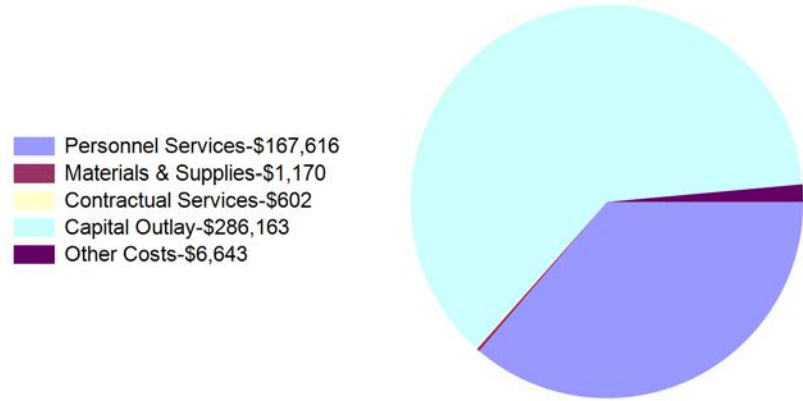
Year To Date Revenues
\$449,161



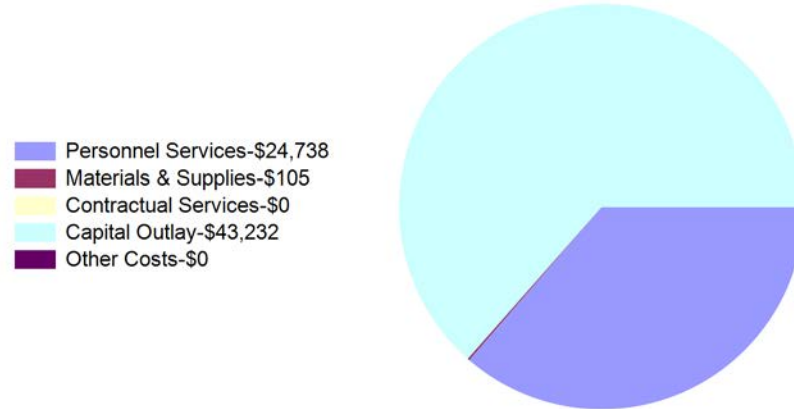
Month To Date Revenues
\$126,779



Year To Date Expenditures
\$462,194



Month To Date Expenditures
\$68,075



City of Casper, Wyoming
Redevelopment Loan Fund Statement of Revenues and Expenditures
 For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|--------------------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Other Sources | \$ 63,157 | \$ 63,157 | 100.00% |
| Total Revenues | \$ 63,157 | \$ 63,157 | 100.00% |
| | | | |
| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
| Expenditures: | | | |
| Debt Service | \$ 63,157 | \$ 63,157 | 100.00% |
| Total Expenditures | \$ 63,157 | \$ 63,157 | 100.00% |
| Net Revenue (Shortfall) | \$ - | \$ - | 0.00% |

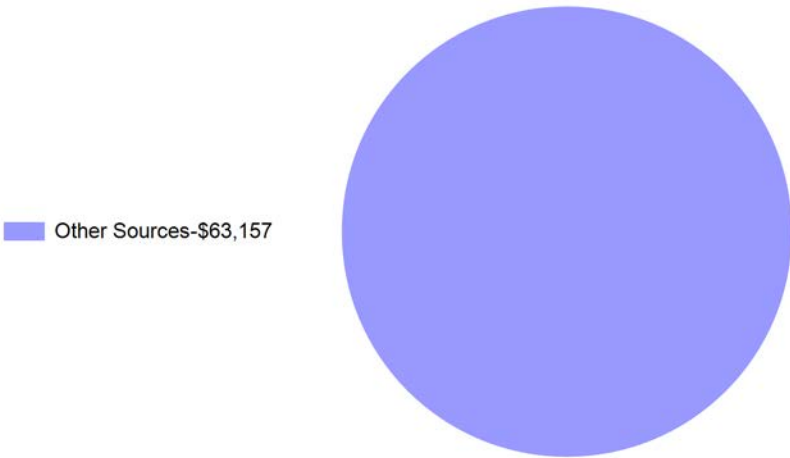
Redevelopment Loan Fund Summary of Cash and Investments

| | |
|-------------|-------------------|
| Cash | \$ 100,937 |
| Investments | - |
| | <u>\$ 100,937</u> |

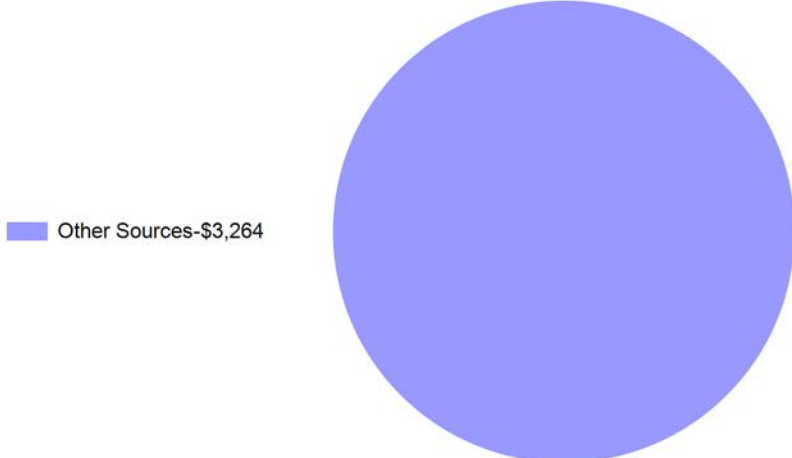
City of Casper, Wyoming Redevelopment Loan Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

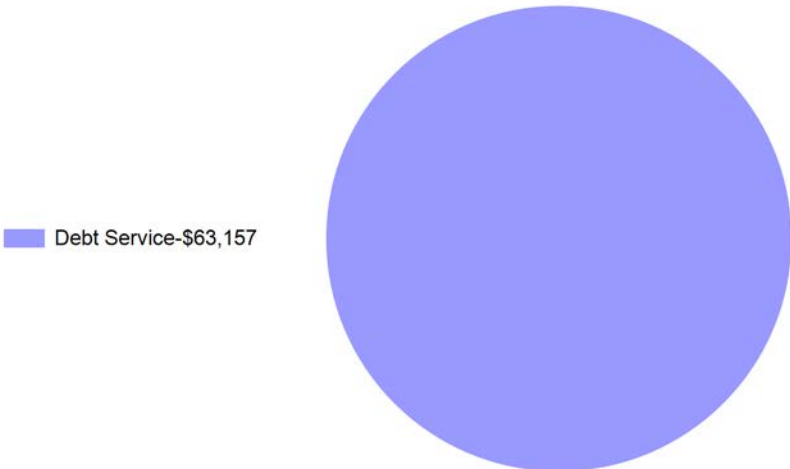
Year To Date Revenues
\$63,157



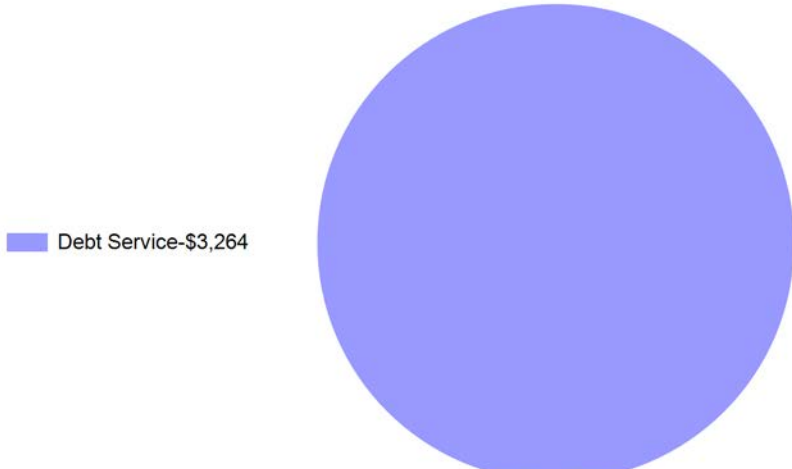
Month To Date Revenues
\$3,264



Year To Date Expenditures
\$63,157



Month To Date Expenditures
\$3,264

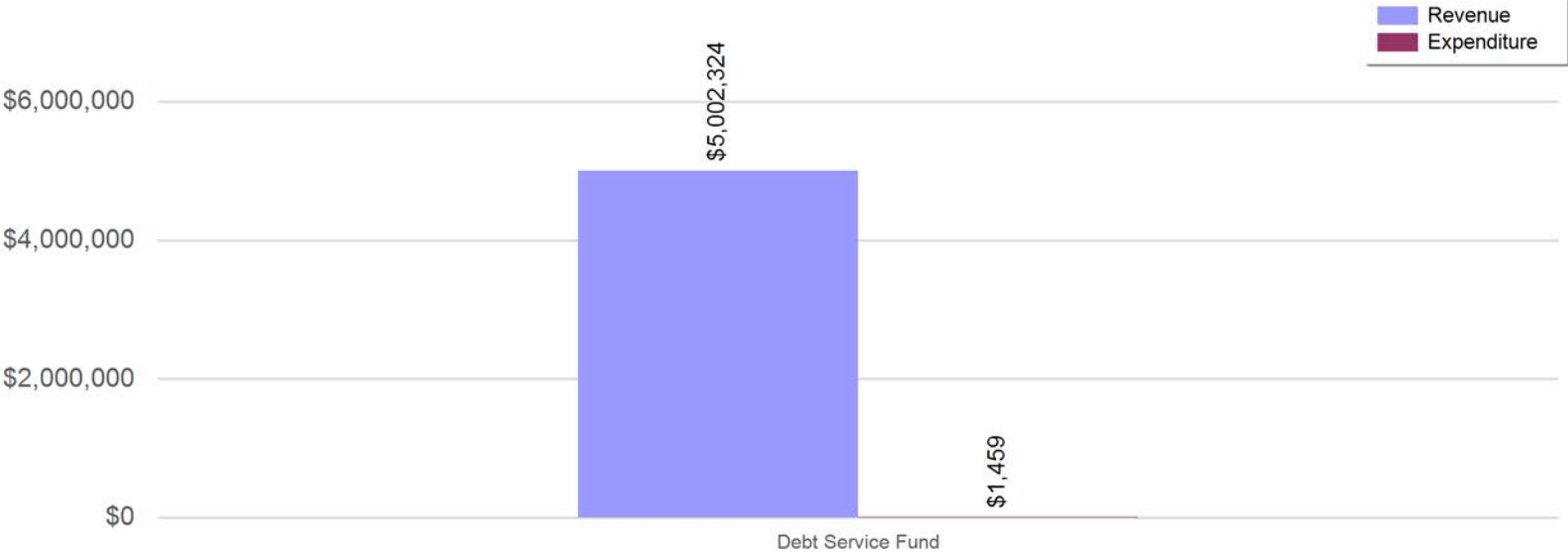


City of Casper, Wyoming
Debt Service Funds Balance Sheet
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | <u>Debt Service Fund</u> |
|---------------------------|------------------------------|
| ASSETS | |
| Current Assets | |
| Cash | \$ 230,880 |
| Investments | 5,549,449 |
| Market Adjustments | - |
| Interest Receivable | 11,058 |
| Loans Receivable | 113,981 |
| Accounts Receivable | (23,665) |
| Total Current Assets | <u>5,881,703</u> |
| Total Assets | <u>\$ 5,881,703</u> |
| LIABILITIES | |
| Current Liabilities | |
| Accounts Payable | \$ 824 |
| Deferred Revenue | 116,164 |
| Total Current Liabilities | <u>116,988</u> |
| Total Liabilities | <u>\$ 116,988</u> |
| NET POSITION | |
| Unrestricted | \$ 5,764,714 |
| Total Net Position | <u>\$ 5,764,714</u> |

City of Casper, Wyoming
Debt Service Funds Revenue and Expenditure Comparison
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

Debt Service Funds YTD Revenue and Expenditure Comparison



Debt Service Funds MTD Revenue and Expenditure Comparison



City of Casper, Wyoming
Local Assessment District Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|---------------------|----------------------|--------------------------|
| Revenues: | | | |
| Misc Revenue | \$ 108,788 | \$ 45,852 | 42.15% |
| Other Sources | 4,956,472 | 4,956,472 | 100.00% |
| Total Revenues | \$ 5,065,260 | \$ 5,002,324 | 98.76% |
| | | | |
| | Revised Budget | Current Year To Date | Current Year % of Budget |
| Expenditures: | | | |
| Contractual Services | \$ 6,538 | \$ 1,459 | 22.32% |
| Debt Service | 364,706 | - | 0.00% |
| Transfers Out | 118,374 | - | 0.00% |
| Total Expenditures | \$ 489,618 | \$ 1,459 | 0.30% |
| Net Revenue (Shortfall) | \$ 4,575,642 | \$ 5,000,865 | 98.46% |

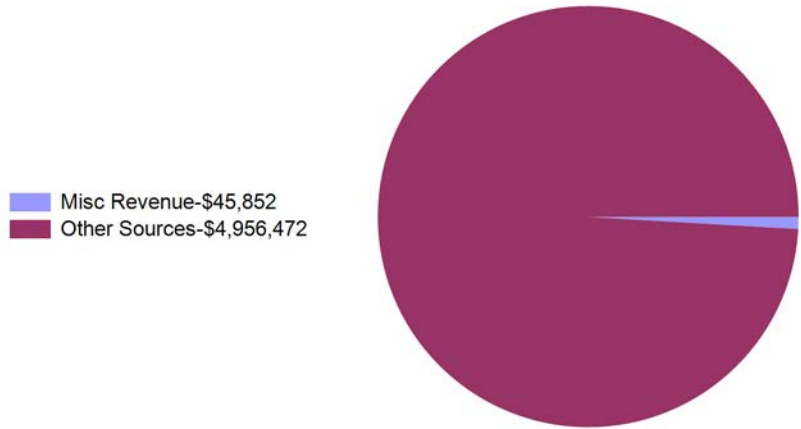
Local Assessment District Fund Summary of Cash and Investments

| | |
|-------------|---------------------|
| Cash | \$ 230,880 |
| Investments | 5,549,449 |
| | \$ 5,780,329 |

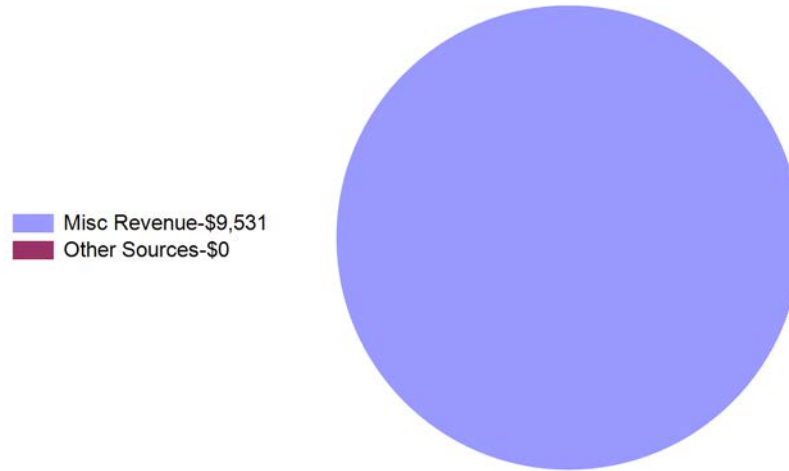
City of Casper, Wyoming Local Assessment District Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

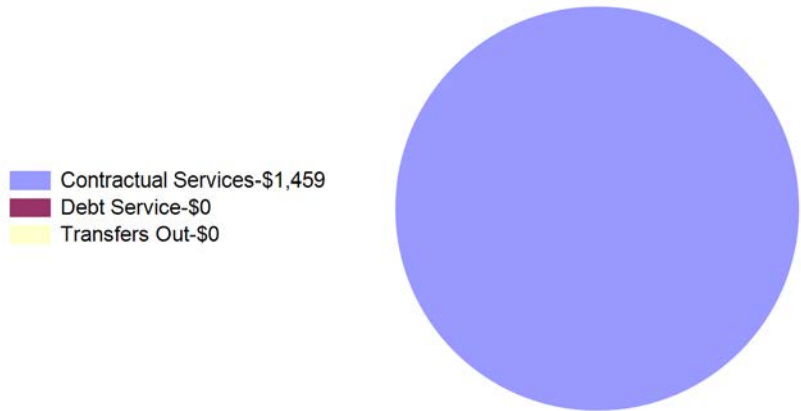
Year To Date Revenues
\$5,002,324



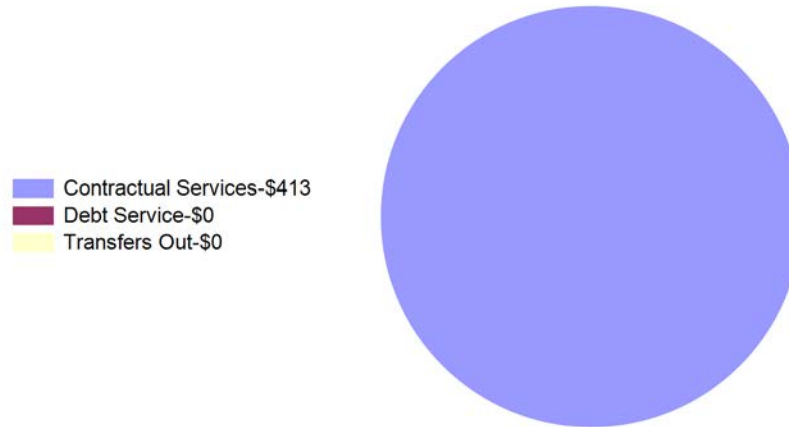
Month To Date Revenues
\$9,531



Year To Date Expenditures
\$1,459



Month To Date Expenditures
\$413



City of Casper, Wyoming
Internal Service Funds Consolidated Balance Sheet

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

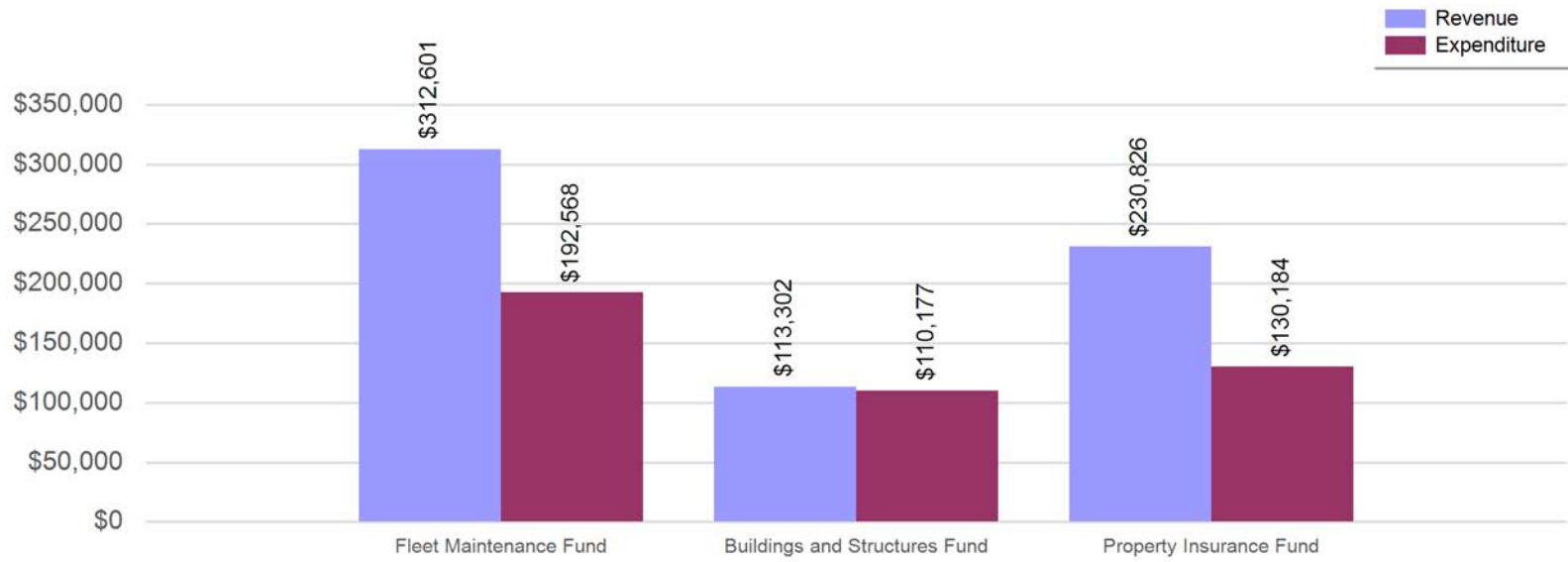
| | Fleet Maintenance Fund | Buildings and Structures Fund | Property Insurance Fund |
|---|------------------------------|----------------------------------|----------------------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash | \$ 525,285 | \$ 593,748 | \$ (247,965) |
| Inventory | 178,489 | | |
| Accounts Receivable | 61,511 | 13,546 | 27,361 |
| Prepaid Expenses | | | - |
| Total Current Assets | 765,285 | 607,294 | (220,603) |
| Capital Assets | | | |
| Equipment | 589,674 | 199,618 | |
| Accumulated Depreciation | (586,975) | (191,367) | |
| Total Capital Assets | 2,699 | 8,251 | |
| Total Assets | \$ 767,984 | \$ 615,545 | \$ (220,603) |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Total Deferred Outflows Of Resources | \$ 115,632 | \$ 79,347 | \$ 43,063 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Accounts Payable | \$ 491,727 | \$ 53,078 | \$ 103,960 |
| Accrued Wages and Benefits Payable | 26,703 | 18,748 | 9,993 |
| Total Current Liabilities | 518,430 | 71,826 | 113,952 |
| Non-Current Liabilities | | | |
| Accrued Comp ABS | 39,163 | 30,809 | 9,492 |
| Net Pension Liability | 443,722 | 304,485 | 165,248 |
| Net OPEB Liability | - | - | - |
| Total Non-Current Liabilities | 482,885 | 335,295 | 174,740 |
| Total Liabilities | \$ 1,001,315 | \$ 407,120 | \$ 288,693 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Total Deferred Inflows Of Resources | \$ 339,770 | \$ 233,153 | \$ 126,535 |
| NET POSITION | | | |
| Net Investment in Capital Assets | \$ 2,699 | \$ 8,251 | \$ |
| Unrestricted | (460,169) | 46,368 | (592,768) |
| Total Net Position | \$ (457,470) | \$ 54,620 | \$ (592,768) |

City of Casper, Wyoming
Internal Service Funds Revenue and Expenditure Comparison
 For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

Internal Service Funds YTD Revenue and Expenditure Comparison



Internal Service Funds MTD Revenue and Expenditure Comparison



City of Casper, Wyoming
Fleet Maintenance Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|-----------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Goods and Svcs Rev | \$ 2,460,888 | \$ 1,680,072 | 68.27% |
| Misc Revenue | 972,000 | 607,576 | 62.51% |
| Total Revenues | \$ 3,432,888 | \$ 2,287,648 | 66.64% |

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|--------------------------------|-----------------------|-----------------------------|---------------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 984,301 | \$ 525,196 | 53.36% |
| Materials & Supplies | 1,825,001 | 1,363,339 | 74.70% |
| Contractual Services | 570,811 | 356,614 | 62.47% |
| Other Costs | 31,475 | 18,852 | 59.90% |
| Utility Expense | 21,300 | 16,958 | 79.61% |
| Total Expenditures | \$ 3,432,888 | \$ 2,280,958 | 66.44% |
| Net Revenue (Shortfall) | \$ - | \$ 6,690 | 0.19% |

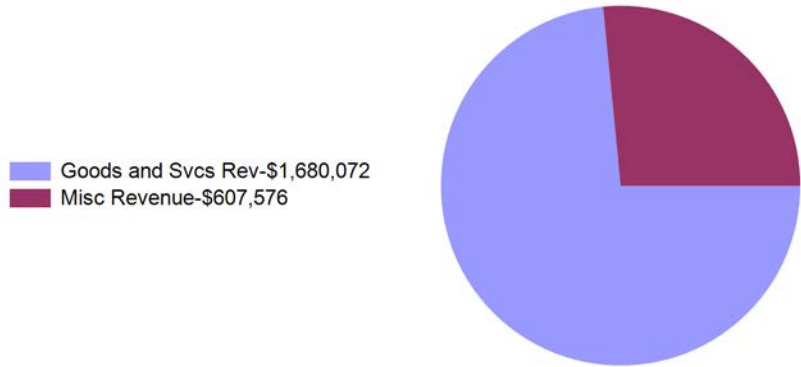
Fleet Maintenance Fund Summary of Cash and Investments

| | |
|-------------|-------------------|
| Cash | \$ 525,285 |
| Investments | - |
| | <u>\$ 525,285</u> |

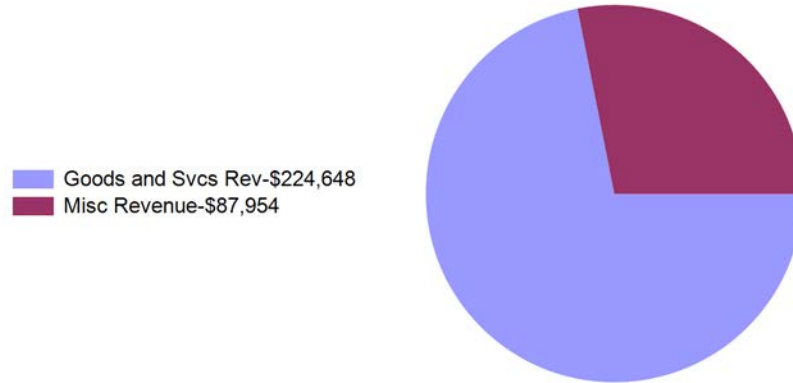
City of Casper, Wyoming Fleet Maintenance Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

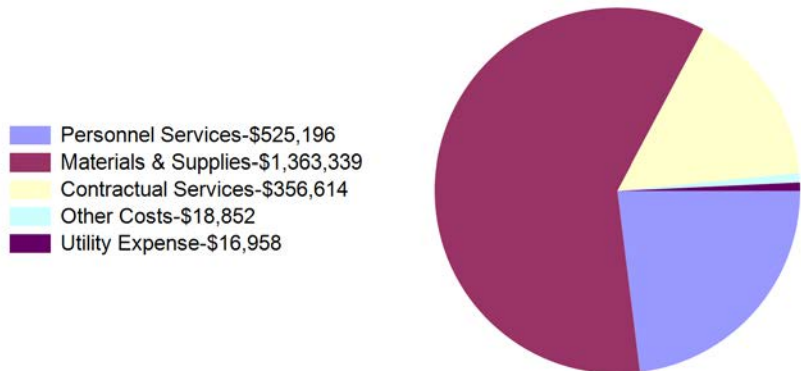
Year To Date Revenues
\$2,287,648



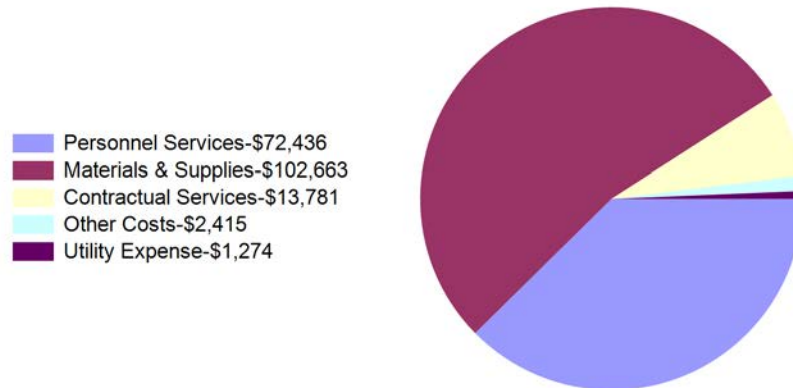
Month To Date Revenues
\$312,601



Year To Date Expenditures
\$2,280,958



Month To Date Expenditures
\$192,568



City of Casper, Wyoming
Buildings & Structures Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|-----------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Goods and Svcs Rev | \$ 1,548,878 | \$ 870,671 | 56.21% |
| Misc Revenue | 7,200 | 4,200 | 58.33% |
| Other Sources | 4,940 | 2,882 | 58.33% |
| Total Revenues | \$ 1,561,018 | \$ 877,752 | 56.23% |

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|---------------------------|-----------------------|-----------------------------|---------------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 1,078,529 | \$ 519,691 | 48.19% |
| Materials & Supplies | 275,182 | 207,937 | 75.56% |
| Contractual Services | 165,371 | 81,561 | 49.32% |
| Capital Outlay | 2,611 | 2,611 | 100.00% |
| Transfers Out | 3,750 | - | 0.00% |
| Other Costs | 38,694 | 20,123 | 52.00% |
| Utility Expense | 4,196 | 1,482 | 35.32% |
| Total Expenditures | \$ 1,568,333 | \$ 833,404 | 53.14% |

| | | | |
|--------------------------------|-------------------|------------------|--------------|
| Net Revenue (Shortfall) | \$ (7,315) | \$ 44,349 | 3.09% |
|--------------------------------|-------------------|------------------|--------------|

Buildings & Structures Fund Summary of Cash and Investments

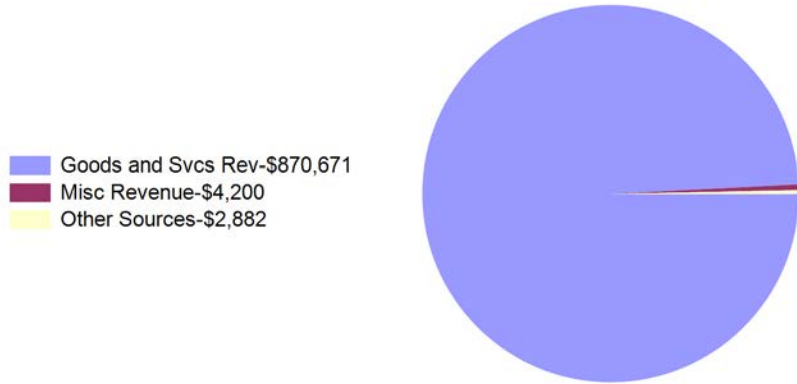
| | |
|-------------|-------------------|
| Cash | \$ 593,748 |
| Investments | - |
| | <u>\$ 593,748</u> |

City of Casper, Wyoming

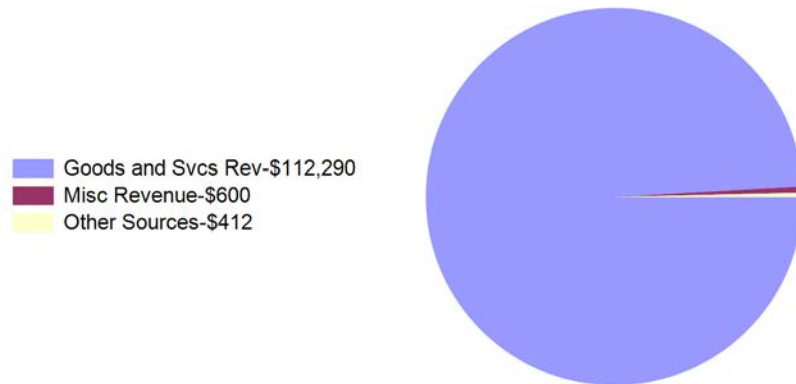
Buildings & Structures Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

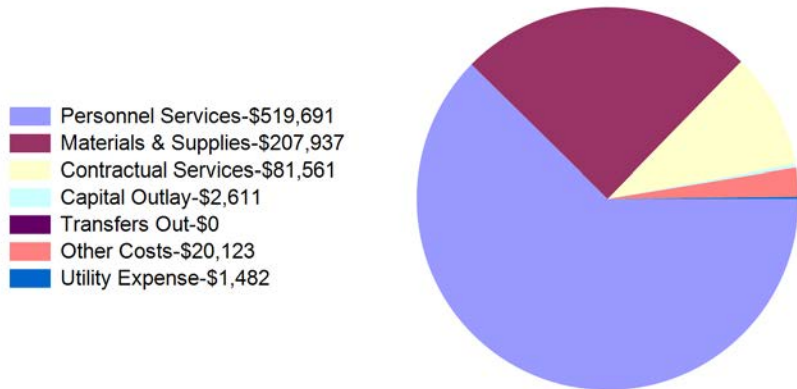
Year To Date Revenues
\$877,752



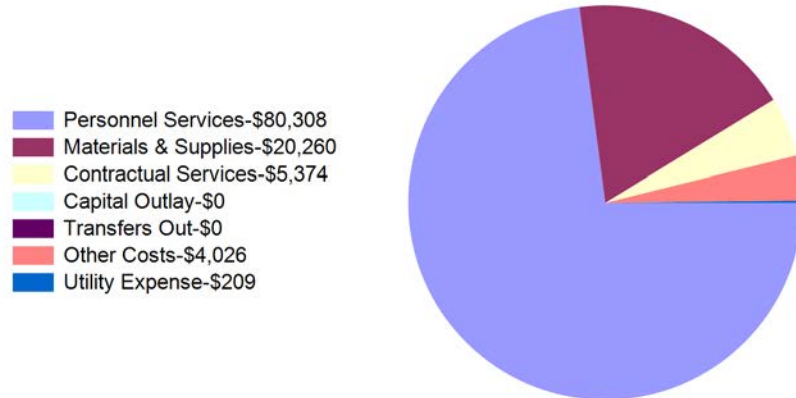
Month To Date Revenues
\$113,302



Year To Date Expenditures
\$833,404



Month To Date Expenditures
\$110,177



City of Casper, Wyoming
Property Insurance Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|-----------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 10,000 | \$ - | 0.00% |
| Goods and Svcs Rev | 2,439,187 | 1,373,583 | 56.31% |
| Misc Revenue | 168,500 | 114,639 | 68.04% |
| Total Revenues | \$ 2,617,687 | \$ 1,488,223 | 56.85% |

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|--------------------------------|-----------------------|-----------------------------|---------------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 353,651 | \$ 200,129 | 56.59% |
| Materials & Supplies | 417,775 | 282,254 | 67.56% |
| Contractual Services | 107,966 | 62,851 | 58.21% |
| Capital Outlay | 248,662 | 81,856 | 32.92% |
| Transfers Out | 5,000 | - | 0.00% |
| Other Costs | 1,237,460 | 1,507,425 | 121.82% |
| Utility Expense | 2,150 | 362 | 16.85% |
| Total Expenditures | \$ 2,372,664 | \$ 2,134,877 | 89.98% |
| Net Revenue (Shortfall) | \$ 245,023 | \$ (646,654) | -33.13% |

Property Insurance Fund Summary of Cash and Investments

| | |
|------|---------------------|
| Cash | \$ (247,965) |
| | <u>\$ (247,965)</u> |

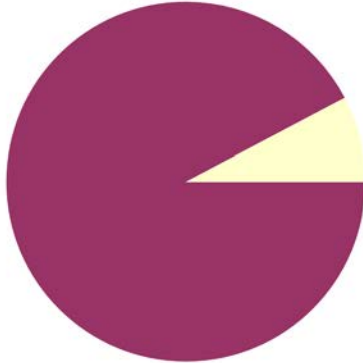
City of Casper, Wyoming

Property Insurance Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

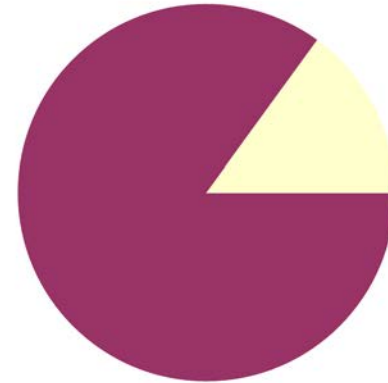
Year To Date Revenues
\$1,488,223

- Intergovernmental-\$0
- Goods and Svcs Rev-\$1,373,583
- Misc Revenue-\$114,639



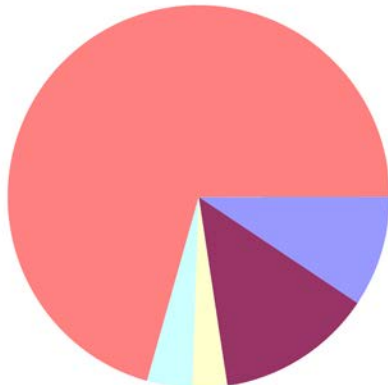
Month To Date Revenues
\$230,826

- Intergovernmental-\$0
- Goods and Svcs Rev-\$196,226
- Misc Revenue-\$34,600



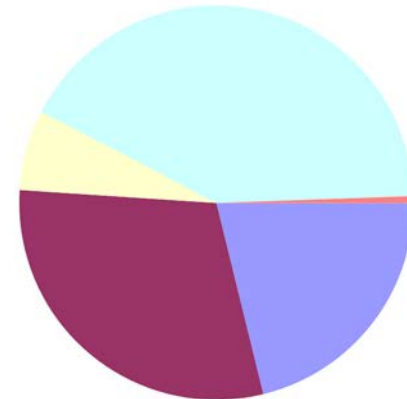
Year To Date Expenditures
\$2,134,877

- Personnel Services-\$200,129
- Materials & Supplies-\$282,254
- Contractual Services-\$62,851
- Capital Outlay-\$81,856
- Transfers Out-\$0
- Other Costs-\$1,507,425
- Utility Expense-\$362



Month To Date Expenditures
\$130,184

- Personnel Services-\$27,557
- Materials & Supplies-\$38,903
- Contractual Services-\$8,525
- Capital Outlay-\$54,482
- Transfers Out-\$0
- Other Costs-\$717
- Utility Expense-\$0



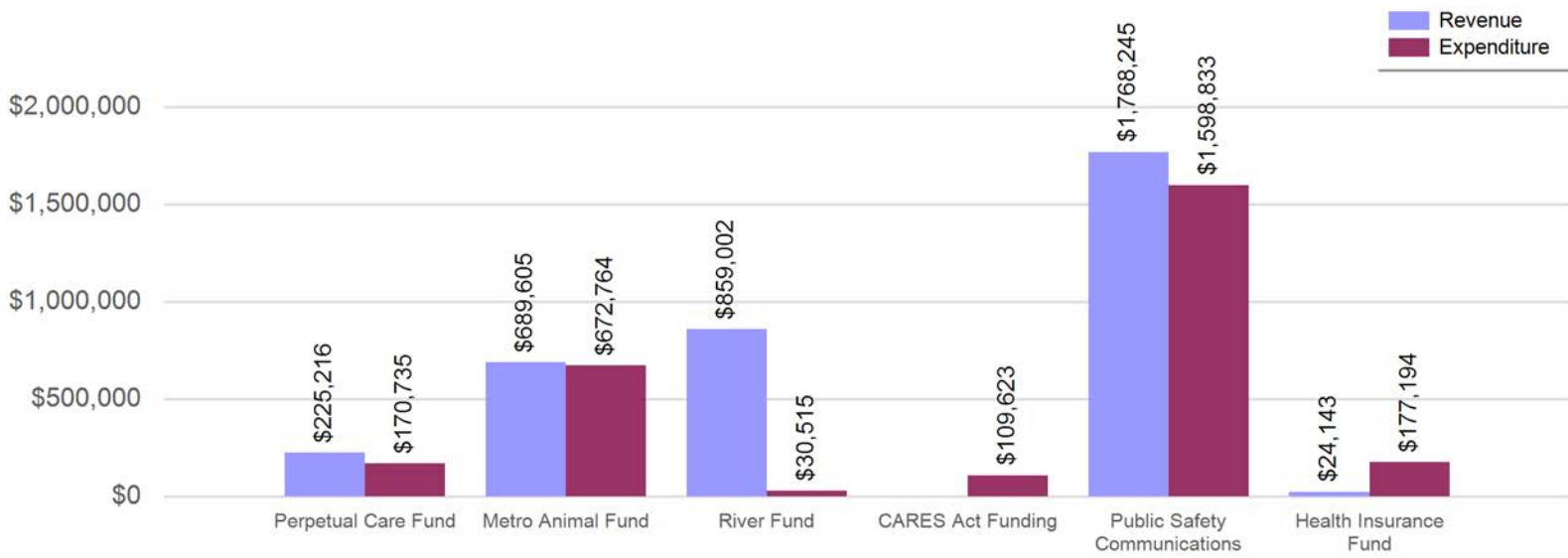
City of Casper, Wyoming
Trust & Agency Funds Consolidated Balance Sheet

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

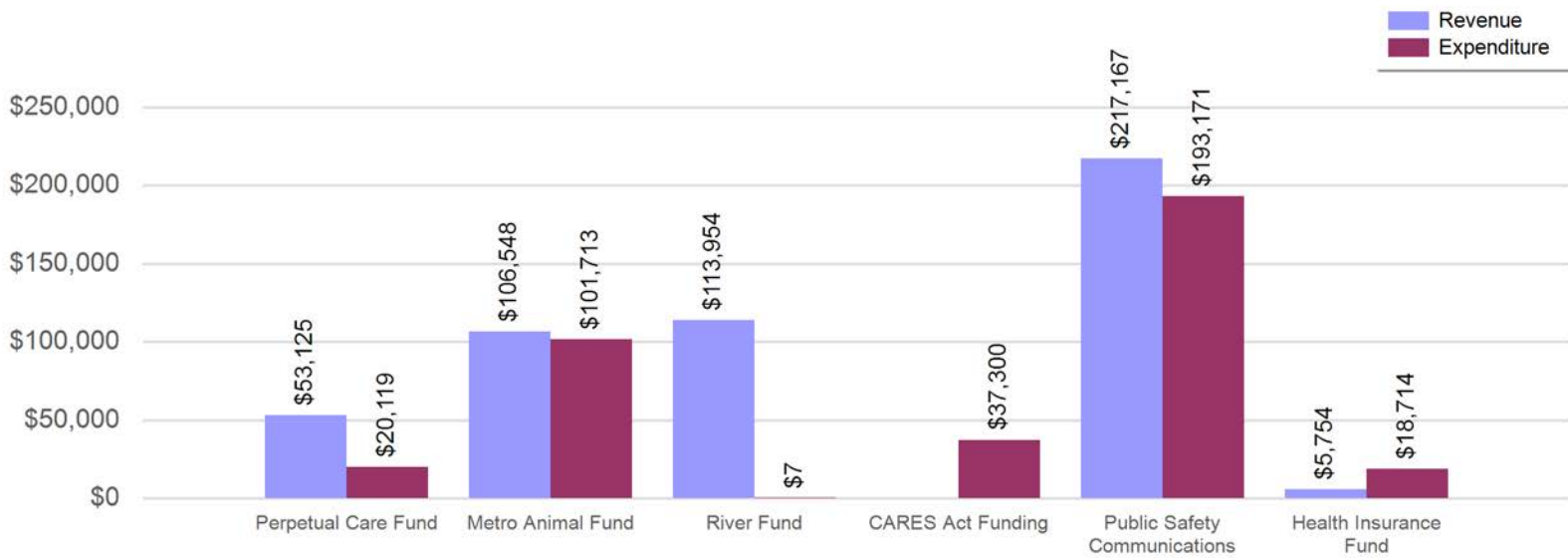
| | Perpetual Care Fund | Metro Animal Fund | River Fund | CARES Act Funding | Public Safety Communications | Health Insurance Fund |
|------------------------------------|------------------------|----------------------|---------------------|----------------------|---------------------------------|--------------------------|
| ASSETS | | | | | | |
| Current Assets | | | | | | |
| Cash | \$ 152,794 | \$ 441,223 | \$ 349,133 | \$ 15,352 | \$ 754,145 | \$ 42,210 |
| Investments | 29,731,580 | 541,921 | 1,100,950 | 12,192,707 | | 3,350,456 |
| Market Adjustments | - | - | | - | | - |
| Loans Receivable | 704,972 | | | | | |
| Accounts Receivable | - | 30,974 | - | | 220,987 | |
| Prepaid Expenses | | | | | 19,552 | |
| Total Current Assets | 30,589,346 | 1,014,118 | 1,450,083 | 12,208,059 | 994,683 | 3,392,665 |
| Total Assets | \$ 30,589,346 | \$ 1,014,118 | \$ 1,450,083 | \$ 12,208,059 | \$ 994,683 | \$ 3,392,665 |
| LIABILITIES | | | | | | |
| Current Liabilities | | | | | | |
| Accounts Payable | \$ 4,310 | \$ 56,035 | \$ 15 | \$ 37,300 | \$ 90,519 | \$ 76,029 |
| Accrued Wages and Benefits Payable | | 20,122 | - | - | 60,957 | |
| Deferred Revenue | | | 223,000 | 1,115,446 | | |
| Total Current Liabilities | 4,310 | 76,157 | 223,015 | 1,152,746 | 151,476 | 76,029 |
| Total Liabilities | \$ 4,310 | \$ 76,157 | \$ 223,015 | \$ 1,152,746 | \$ 151,476 | \$ 76,029 |
| NET POSITION | | | | | | |
| Unrestricted | \$ 30,585,035 | \$ 937,961 | \$ 1,227,068 | \$ 11,055,313 | \$ 843,207 | \$ 3,316,637 |
| Total Net Position | \$ 30,585,035 | \$ 937,961 | \$ 1,227,068 | \$ 11,055,313 | \$ 843,207 | \$ 3,316,637 |

City of Casper, Wyoming
Trust & Agency Funds Revenue and Expenditure Comparison
 For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

Trust & Agency Funds YTD Revenue and Expenditure Comparison



Trust & Agency Funds MTD Revenue and Expenditure Comparison



City of Casper, Wyoming
Perpetual Care Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|-------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Misc Revenue | \$ 308,722 | \$ 210,780 | 68.27% |
| Other Sources | 24,747 | 14,436 | 58.33% |
| Total Revenues | \$ 333,469 | \$ 225,216 | 67.54% |
| | | | |
| | Revised Budget | Current Year To Date | Current Year % of Budget |
| Expenditures: | | | |
| Contractual Services | \$ 22,014 | \$ 13,413 | 60.93% |
| Capital Outlay | 870 | - | 0.00% |
| Transfers Out | 308,722 | 157,322 | 50.96% |
| Total Expenditures | \$ 331,606 | \$ 170,735 | 51.49% |
| Net Revenue (Shortfall) | \$ 1,863 | \$ 54,481 | 16.05% |

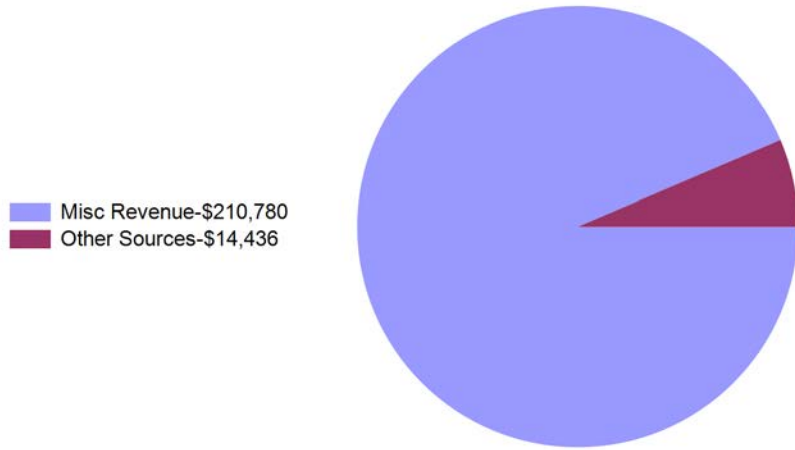
Perpetual Care Fund Summary of Cash and Investments

| | |
|-------------|----------------------|
| Cash | \$ 152,794 |
| Investments | 29,731,580 |
| | \$ 29,884,374 |

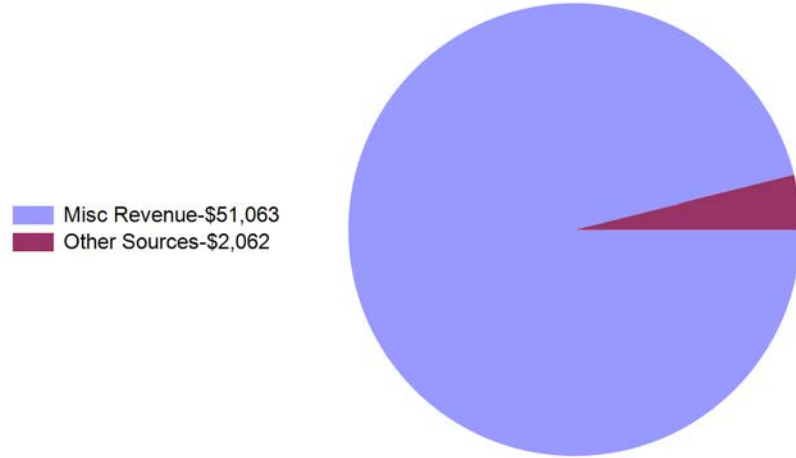
City of Casper, Wyoming Perpetual Care Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

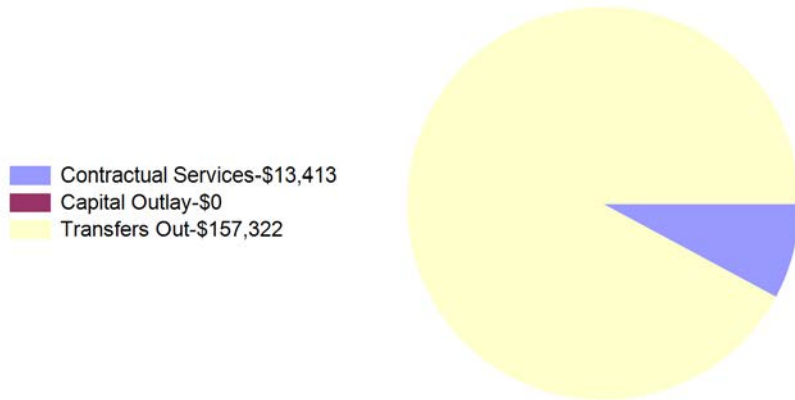
Year To Date Revenues
\$225,216



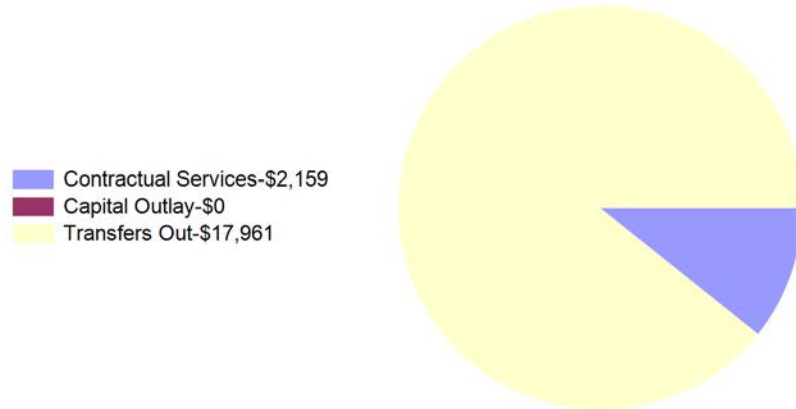
Month To Date Revenues
\$53,125



Year To Date Expenditures
\$170,735



Month To Date Expenditures
\$20,119



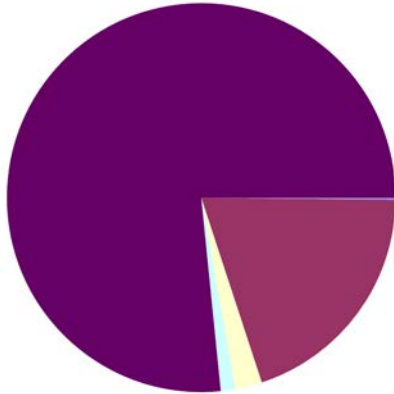
City of Casper, Wyoming

Metro Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

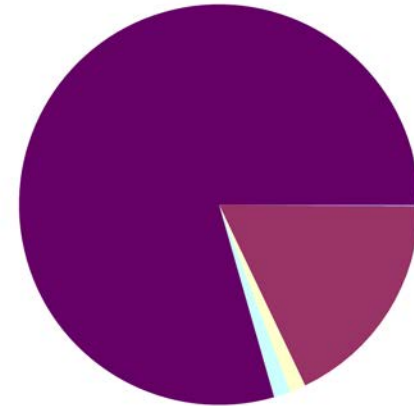
Year To Date Revenues
\$689,605

- Licences and Permits-\$1,038
- Intergovernmental-\$136,580
- Goods and Svcs Rev-\$15,391
- Misc Revenue-\$8,324
- Other Sources-\$528,272



Month To Date Revenues
\$106,548

- Licences and Permits-\$113
- Intergovernmental-\$18,993
- Goods and Svcs Rev-\$1,379
- Misc Revenue-\$1,428
- Other Sources-\$84,635



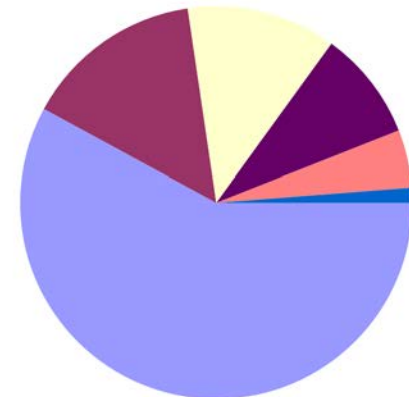
Year To Date Expenditures
\$672,764

- Personnel Services-\$407,541
- Materials & Supplies-\$71,707
- Contractual Services-\$84,934
- Capital Outlay-\$0
- Transfers Out-\$78,366
- Other Costs-\$22,907
- Utility Expense-\$7,309



Month To Date Expenditures
\$101,713

- Personnel Services-\$58,899
- Materials & Supplies-\$15,009
- Contractual Services-\$12,539
- Capital Outlay-\$0
- Transfers Out-\$9,187
- Other Costs-\$4,823
- Utility Expense-\$1,256



City of Casper, Wyoming
River Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|---------------------|-------------------------|-----------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 4,669,291 | \$ - | 0.00% |
| Misc Revenue | 1,265,000 | 74,558 | 5.89% |
| Other Sources | 1,379,762 | 784,445 | 56.85% |
| Total Revenues | \$ 7,314,053 | \$ 859,002 | 11.74% |
| | | | |
| | Revised Budget | Current Year To Date | Current Year % of Budget |
| Expenditures: | | | |
| Personnel Services | \$ 10,000 | \$ 2,248 | 22.48% |
| Materials & Supplies | 14,660 | 2,191 | 14.95% |
| Contractual Services | 8,000 | 447 | 5.59% |
| Capital Outlay | 7,245,040 | 25,629 | 0.35% |
| Other Costs | 850 | - | 0.00% |
| Total Expenditures | \$ 7,278,550 | \$ 30,515 | 0.42% |
| Net Revenue (Shortfall) | \$ 35,503 | \$ 828,487 | 11.33% |

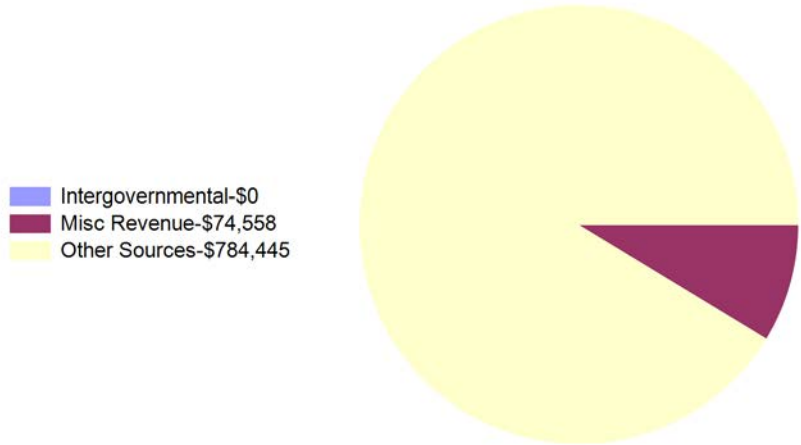
River Fund Summary of Cash and Investments

| | |
|-------------|---------------------|
| Cash | \$ 349,133 |
| Investments | 1,100,950 |
| | \$ 1,450,083 |

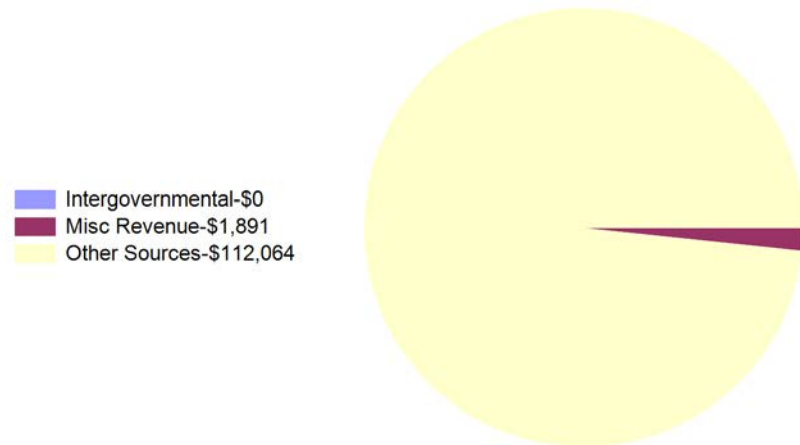
City of Casper, Wyoming River Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

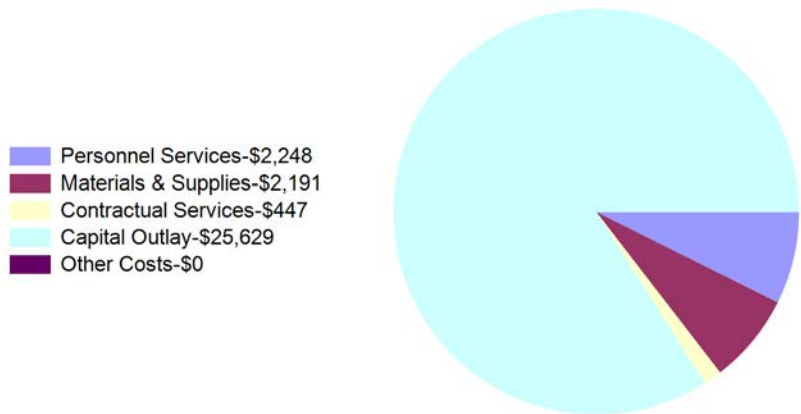
Year To Date Revenues
\$859,002



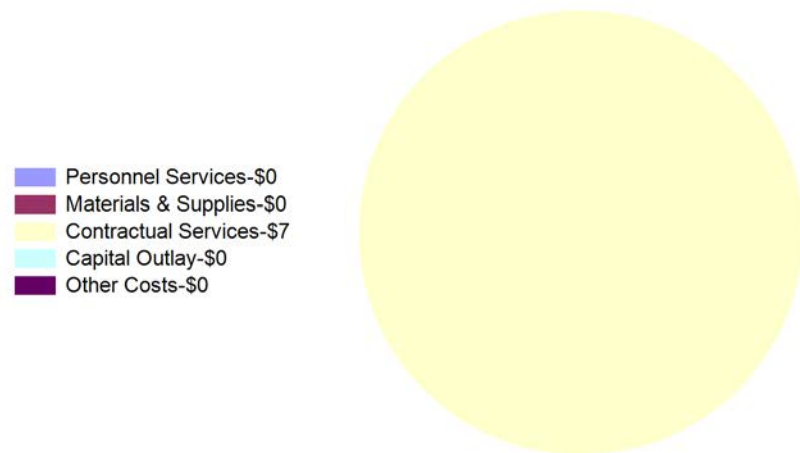
Month To Date Revenues
\$113,954



Year To Date Expenditures
\$30,515



Month To Date Expenditures
\$7



City of Casper, Wyoming
CARES Act Funding Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELASPED

Revenues:

Total Revenues

| | Revised Budget | Current Year To Date | Current Year % of Budget |
|--------------------------------|---------------------|-------------------------|-----------------------------|
| Expenditures: | | | |
| Materials & Supplies | \$ 3,250 | \$ 1,323 | 40.72% |
| Contractual Services | 71,000 | 71,000 | 100.00% |
| Capital Outlay | 37,300 | 37,300 | 100.00% |
| Total Expenditures | \$ 111,550 | \$ 109,623 | 98.27% |
| Net Revenue (Shortfall) | \$ (111,550) | \$ (109,623) | NaN |

CARES Act Funding Summary of Cash and Investments

| | |
|-------------|----------------------|
| Cash | \$ 15,352 |
| Investments | 12,192,707 |
| | \$ 12,208,059 |

City of Casper, Wyoming
CARES Act Funding Summary of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

Year To Date Revenues

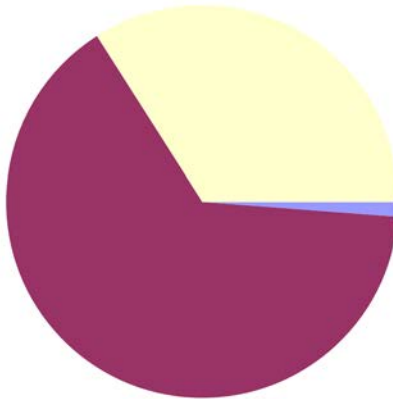
No Data Available

Month To Date Revenues

No Data Available

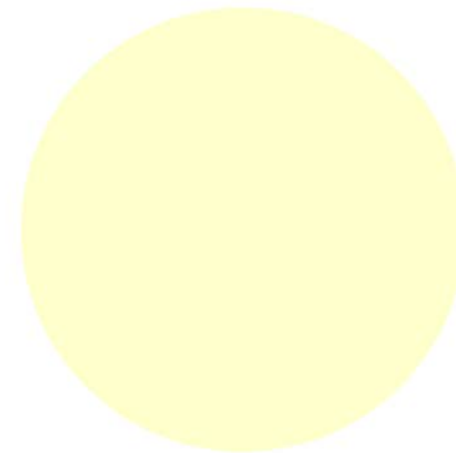
Year To Date Expenditures
\$109,623

Materials & Supplies-\$1,323
Contractual Services-\$71,000
Capital Outlay-\$37,300



Month To Date Expenditures
\$37,300

Materials & Supplies-\$0
Contractual Services-\$0
Capital Outlay-\$37,300



City of Casper, Wyoming
PSCC Fund Statement of Revenues and Expenditures
For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|-----------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Intergovernmental | \$ 602,030 | \$ 364,261 | 60.51% |
| Goods and Svcs Rev | 178,332 | 116,531 | 65.34% |
| Misc Revenue | 750,000 | 410,076 | 54.68% |
| Other Sources | 1,428,811 | 877,377 | 61.41% |
| Total Revenues | \$ 2,959,173 | \$ 1,768,245 | 59.75% |

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|--------------------------------|-----------------------|-----------------------------|---------------------------------|
| Expenditures: | | | |
| Personnel Services | \$ 1,863,100 | \$ 1,009,951 | 54.21% |
| Materials & Supplies | 43,058 | 12,879 | 29.91% |
| Contractual Services | 638,191 | 429,114 | 67.24% |
| Capital Outlay | 220,475 | 3,992 | 1.81% |
| Other Costs | 85,481 | 52,999 | 62.00% |
| Utility Expense | 150,000 | 89,898 | 59.93% |
| Total Expenditures | \$ 3,000,305 | \$ 1,598,833 | 53.29% |
| Net Revenue (Shortfall) | \$ (41,132) | \$ 169,412 | 6.47% |

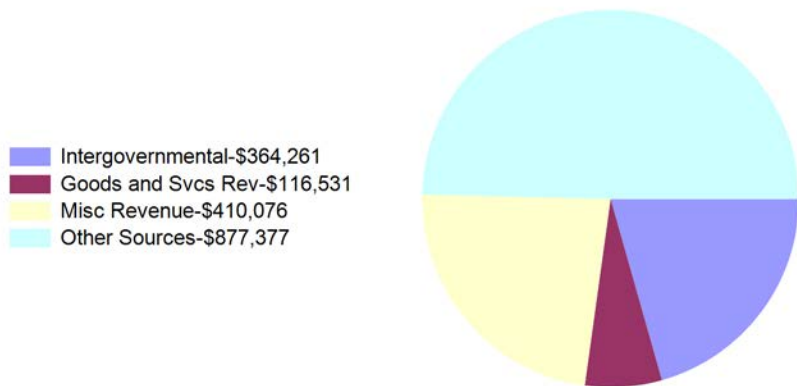
PSCC Fund Summary of Cash and Investments

| | |
|-------------|-------------------|
| Cash | \$ 754,145 |
| Investments | - |
| | <u>\$ 754,145</u> |

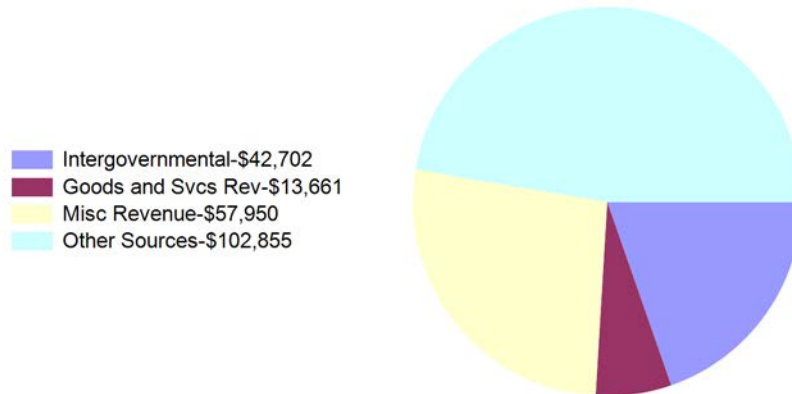
City of Casper, Wyoming PSCC Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

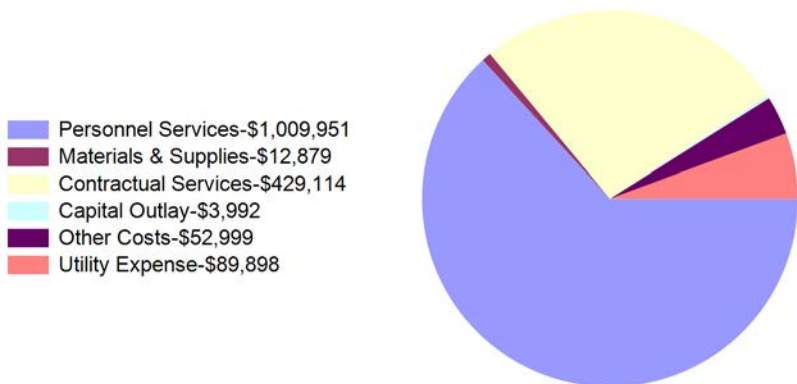
Year To Date Revenues
\$1,768,245



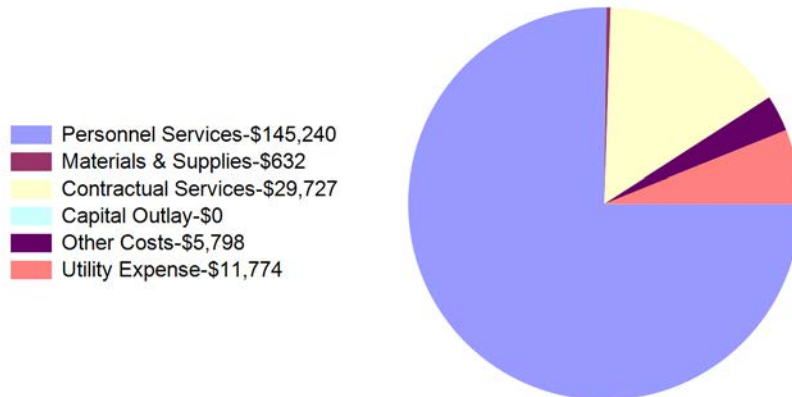
Month To Date Revenues
\$217,167



Year To Date Expenditures
\$1,598,833



Month To Date Expenditures
\$193,171



City of Casper, Wyoming
Health Insurance Fund Statement of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
 58.33 % OF THE FISCAL YEAR HAS ELASPED

| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
|--------------------------------|-----------------------|-----------------------------|---------------------------------|
| Revenues: | | | |
| Misc Revenue | \$ 25,576 | \$ 24,143 | 94.40% |
| Total Revenues | \$ 25,576 | \$ 24,143 | 94.40% |
| | | | |
| | <u>Revised Budget</u> | <u>Current Year To Date</u> | <u>Current Year % of Budget</u> |
| Expenditures: | | | |
| Personnel Services | \$ 33,500 | \$ 33,280 | 99.34% |
| Materials & Supplies | 6,700 | 968 | 14.44% |
| Contractual Services | 361,824 | 142,221 | 39.31% |
| Other Costs | 15,300 | 725 | 4.74% |
| Total Expenditures | \$ 417,324 | \$ 177,194 | 42.46% |
| Net Revenue (Shortfall) | \$ (391,748) | \$ (153,051) | 51.94% |

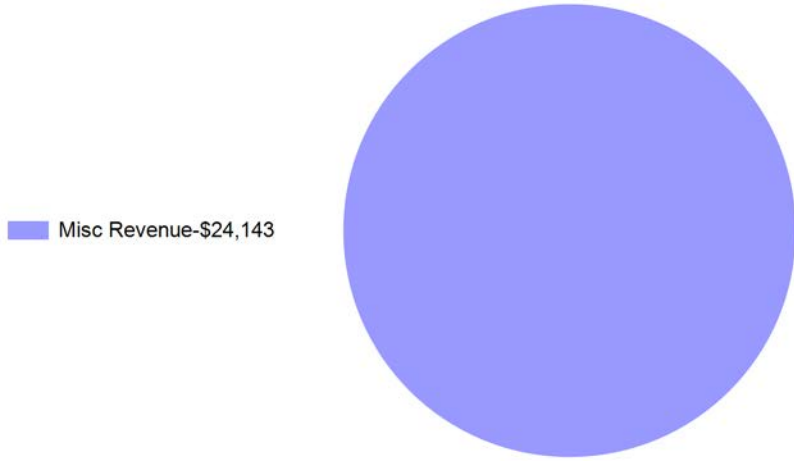
Health Insurance Fund Summary of Cash and Investments

| | |
|-------------|---------------------|
| Cash | \$ 42,210 |
| Investments | 3,350,456 |
| | <u>\$ 3,392,665</u> |

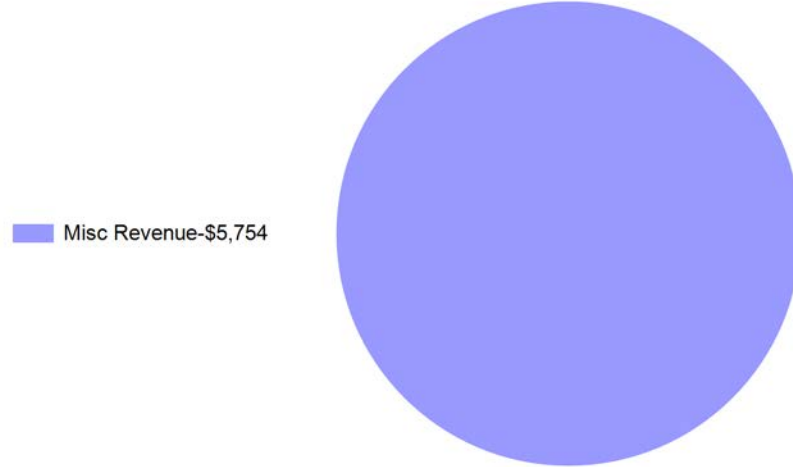
City of Casper, Wyoming Health Insurance Fund Summary of Revenues and Expenditures

For Fiscal Year 2023 as of January 31, 2023
58.33 % OF THE FISCAL YEAR HAS ELAPSED

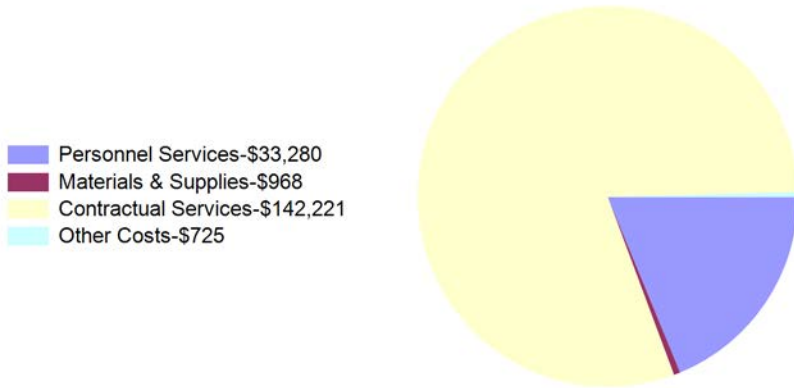
Year To Date Revenues
\$24,143



Month To Date Revenues
\$5,754



Year To Date Expenditures
\$177,194



Month To Date Expenditures
\$18,714

